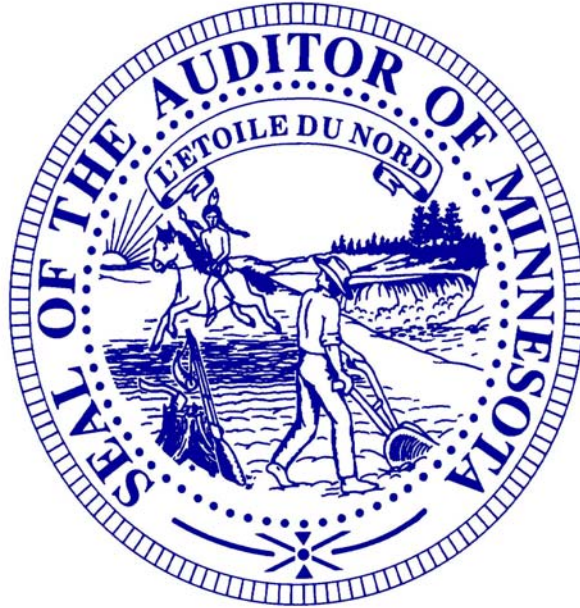


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2010 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, 2010



March 5, 2012

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 848 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2010.¹ Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698.²

The data tables presented in this report are divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The first section of the report provides an overview of all cities and compares cities over and under 2,500 in population. The second section of the report presents a detailed overview of the financial operations of cities over 2,500 in population (large cities). The third section provides a detailed overview of the financial operations of cities under 2,500 in population (small cities).³

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.⁴ 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, 2010, 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 2009 and 2010 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 19 details the actual unreserved fund balances, the percent change in unreserved fund balances from 2009 to 2010, and a comparison to 2010 total current expenditures. Table 20 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures.

¹The report only provides information on 848 of the cities because 6 cities failed to provide their financial information to the Office of the State Auditor in time for this publication.

²In addition to the 6 cities that did not provide their financial data in time to be in this report, another 14 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 decertifying a city's eligibility to receive Local Government Aid (LGA).

³City classifications are designated based on the decennial census. This report uses the new class designations based on the 2010 census population figures. Four cities formerly classified as large cities (classes 1 – 4) are now classified as small cities (class 5). The four cities are: Appleton, Olivia, Rockville, and Spring Valley. Sixteen cities changed from class 5 cities to class 4 (large) cities. The 16 cities are: Albany, Barnesville, Carver, Chatfield, Cohasset, Dodge Center, Foley, Hanover, Isanti, Lake Crystal, Lonsdale, Montrose, Moose Lake, Pine Island, Rush City, and Sandstone. The data for previous years was not amended to account for the changes in city classifications. As a result, some of the year-to-year changes may be affected by the change in the composition of cities in each group.

⁴Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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

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

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

Cities Failing to Report Their Financial Information in 2010					
Bena	Bluffton	Ivanhoe	Jeffers	Manhattan Beach	Villard

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 2010, 356 of the 623 small cities that reported their financial information (57 percent) opted to use a cash basis of accounting.⁵ Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

⁵There are 629 small cities but the figure listed here reflects only the 623 cities that provided their 2010 financial information to the Office of the State Auditor.

Executive Summary

Current Trends – All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$4.76 billion in 2010. This represents an increase of 2 percent over 2009 revenues. Total revenues of cities over 2,500 in population increased 3 percent, and revenues of cities under 2,500 in population decreased 8 percent (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.47 billion in 2010. This represents an increase of 2 percent over 2009. Total expenditures of cities over 2,500 in population increased 3 percent, while total expenditures for cities under 2,500 in population decreased 9 percent (pg. 5).
- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 20 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 22 percent of total expenditures, and public safety accounted for 21 percent (pgs. 5-6).
- In 2010, unreserved fund balances as a percent of current expenditures averaged 45.1 percent for large cities (down from 50 percent in 2009), compared to 106 percent for small cities (up from 102 percent in 2009) (pg. 6).
- In 2010, small cities carried long-term debt of \$1.13 billion, or \$2,957 per capita, compared to \$8.60 billion, or \$2,174 per capita, for large cities (pg. 6).

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

- Among large cities, the categories of revenues with the largest increases were federal grants (49 percent) and licenses and permits (6 percent). Those with the largest decreases were interest earnings (-17 percent), county and local grants (-9 percent), and state grants (-5 percent) (pg. 11).
- For small cities, federal grants, which grew 42 percent between 2009 and 2010, were the only source of revenues that increased. All other sources of revenues saw decreases ranging from 4 percent (all other revenues) to 40 percent (local unit grants) (pg. 18).

Ten-Year Trends – All Cities

Governmental Revenues

- Over the ten-year period of 2001 to 2010, an examination of city finances shows that when adjusted for inflation⁶, 2010 revenue levels are below 2001 levels. Inflation-adjusted total city revenues decreased 10 percent between 2001 and 2010 (pg. 7).
- Between 2001 and 2010, actual revenues derived from property taxes grew 100 percent, compared to 7 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 151 percent, state grants decreased 13 percent, and local grants increased 5 percent (pg. 7).
- Between 2001 and 2010, the proportion of total revenues derived from property taxes grew from 24 percent in 2001 to 38 percent in 2010. During this same time frame, revenues derived from intergovernmental sources decreased from 31 percent of total revenues to 26 percent (pg. 7).

Governmental Expenditures

- Actual total city expenditures grew from \$4.47 billion in 2001 to \$5.47 billion in 2010. This represents an increase of 23 percent. Over the ten-year period of 2001 to 2010, an examination of city finances shows that, when adjusted for inflation, 2010 expenditure levels are below 2001 levels and decreased 13 percent over the ten-year period (pg. 9).
- Over the ten-year period, when adjusted for inflation, total current expenditures grew 8 percent, while capital outlays and debt service decreased by 45 percent and 13 percent, respectively (pg. 10).

⁶“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2001 as the base year (N.I.P.A. Table 1.1.9, January 2012).

Comparison and Overview

2010 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$4.76 billion in 2010. This represents an increase of 2 percent over 2009 revenues. Total revenues of cities over 2,500 in population increased 3 percent, and revenues of cities under 2,500 in population decreased 8 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 2010, intergovernmental revenues accounted for 39 percent of total revenues for small cities, compared to 25 percent for large cities. Among all cities, intergovernmental revenues accounted for 26 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, 2010 tax revenue from all sources accounted for 50 percent of large city revenues, compared to 35 percent of small city revenues. Large cities also generate more tax increment revenues than small cities. Revenue derived from tax increment accounted for 3 percent of small city total revenues, compared to 5 percent for large cities.

Property taxes account for a similar share of total revenues for these two groups of cities. For large cities, property taxes accounted for 39 percent of total revenues, compared to 32 percent for small cities. For all cities, property taxes accounted for 38 percent of total revenues.

On a per capita basis, large cities had total revenues of \$1,102, and small cities had total revenues of \$1,055.

Expenditures

Total expenditures of the governmental funds for all cities totaled \$5.47 billion in 2010. This represents an increase of 2 percent over 2009. Total expenditures of cities over 2,500 in population increased 3 percent, while total expenditures for cities under 2,500 in population decreased 9 percent.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16 percent) and less to culture and recreation (8 percent) than cities over 2,500 (10 percent and 13 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways

accounted for 20 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 22 percent of total expenditures, and public safety accounted for 21 percent.

Long-Term Debt

Another area where small and large cities (under and over 2,500 in population) differ is in their use of debt. Overall, small cities tend to carry a greater debt burden than large cities. In 2010, small cities carried long-term debt of \$1.13 billion, or \$2,957 per capita, compared to \$8.60 billion, or \$2,174 per capita, for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Unreserved Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unreserved fund balances. Small cities maintain significantly higher fund balances than large cities. In 2010, unreserved fund balances as a percent of current expenditures averaged 45.1 percent for large cities (down from 50 percent in 2009), compared to 106 percent for small cities (up from 102 percent in 2009).

Among the 267 small cities that reported a fund balance in 2010, 146 (55 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 225 large cities, 39 cities (17 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. In 2010, unreserved fund balances as a percent of total current expenditures among small cities ranged from -144 percent in Bigelow to 433 percent in Stockton. Among large cities, the range was from -12 percent in Caledonia to 364 percent in Bayport.

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

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

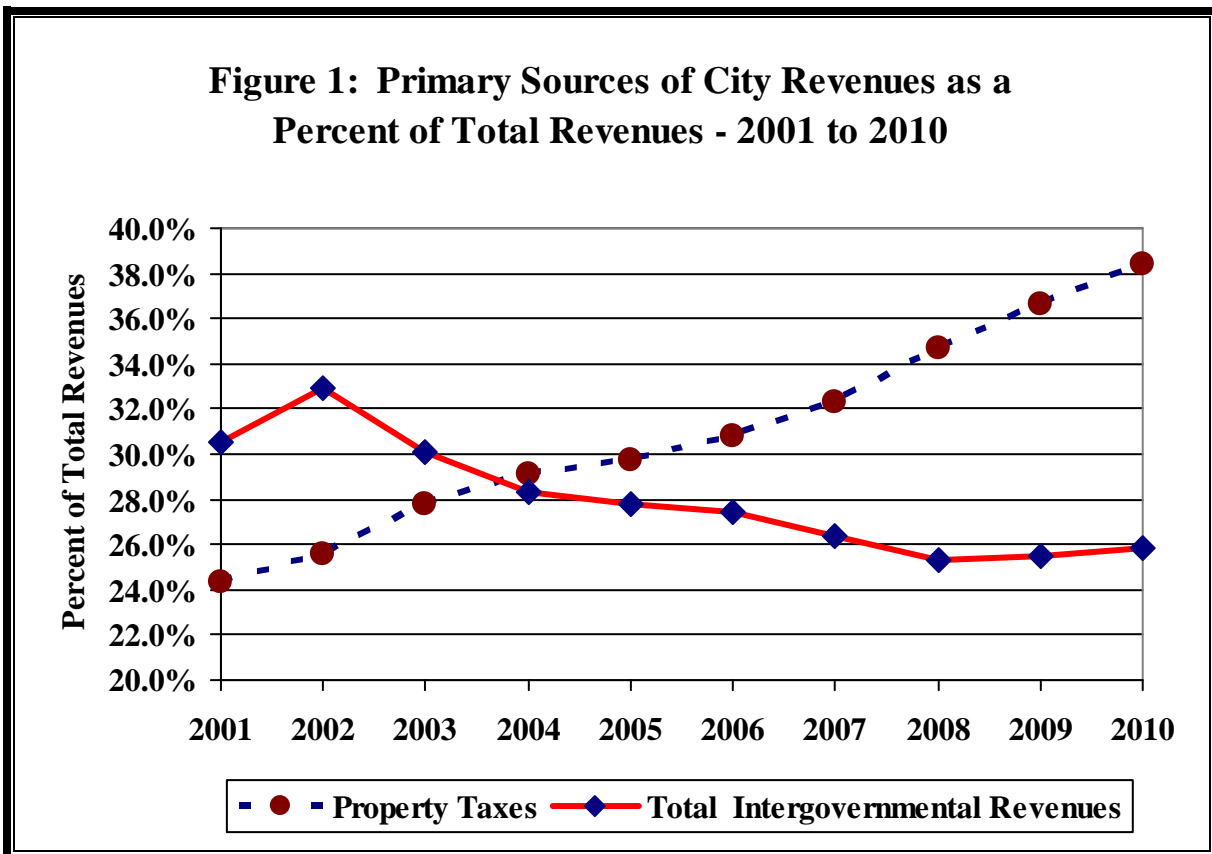
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2001 to 2010, an examination of city finances shows that when adjusted for inflation⁷, 2010 revenue levels are below 2001 levels. Inflation-adjusted total city revenues decreased 10 percent between 2001 and 2010.

Between 2001 and 2010, actual revenues derived from property taxes grew 100 percent, compared to 7 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 151 percent, state grants decreased 13 percent, and local grants increased 5 percent. When revenues are adjusted for inflation, the ten-year period shows a 46 percent increase in property tax revenues, while intergovernmental revenues decreased 22 percent.

In addition, the proportion of total revenues derived from property taxes grew from 24 percent in 2001 to 38 percent in 2010. During this same time frame, revenues derived from intergovernmental sources decreased from 31 percent of total revenues to 26 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.



⁷“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2001 as the base year (N.I.P.A. Table 1.1.9, January 2012).

An examination of city revenues from 2001 to 2010 shows that, in actual dollars, revenues grew from \$3.80 billion in 2001 to \$4.76 billion in 2010, an increase of 26 percent. When adjusted for inflation, 2010 revenues are 10 percent less than in 2001. Figure 2 below illustrates this trend.

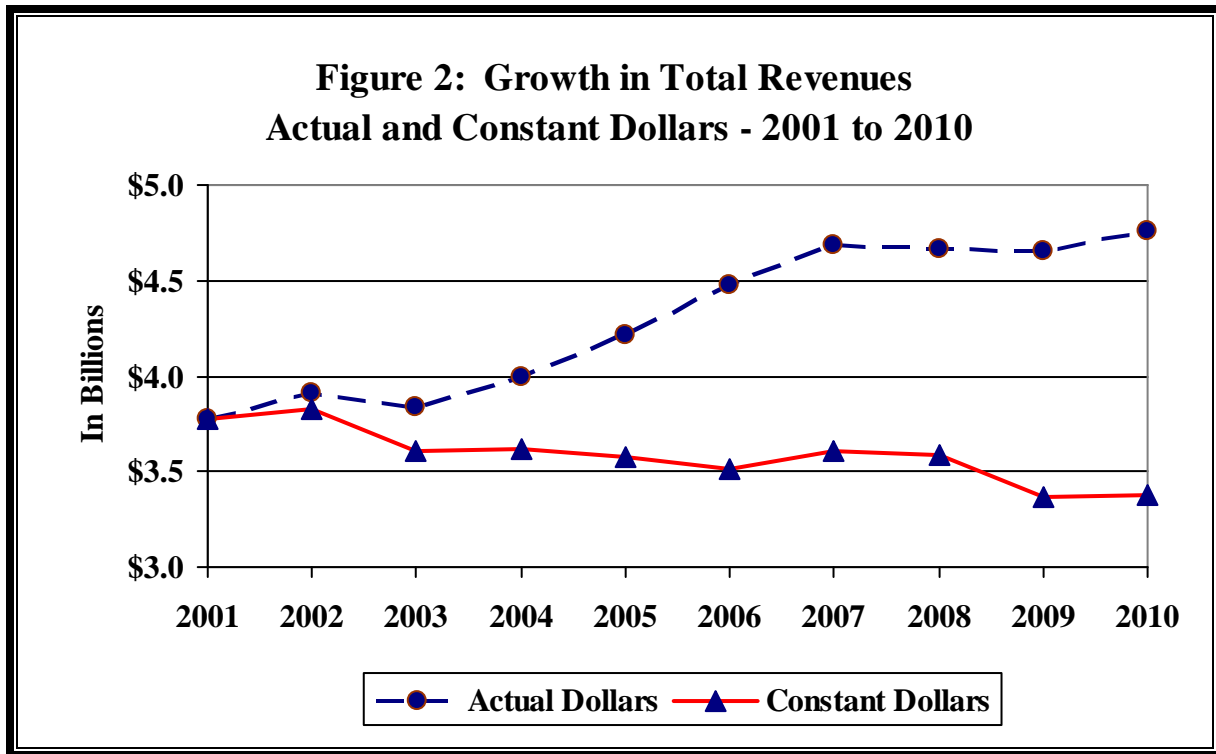


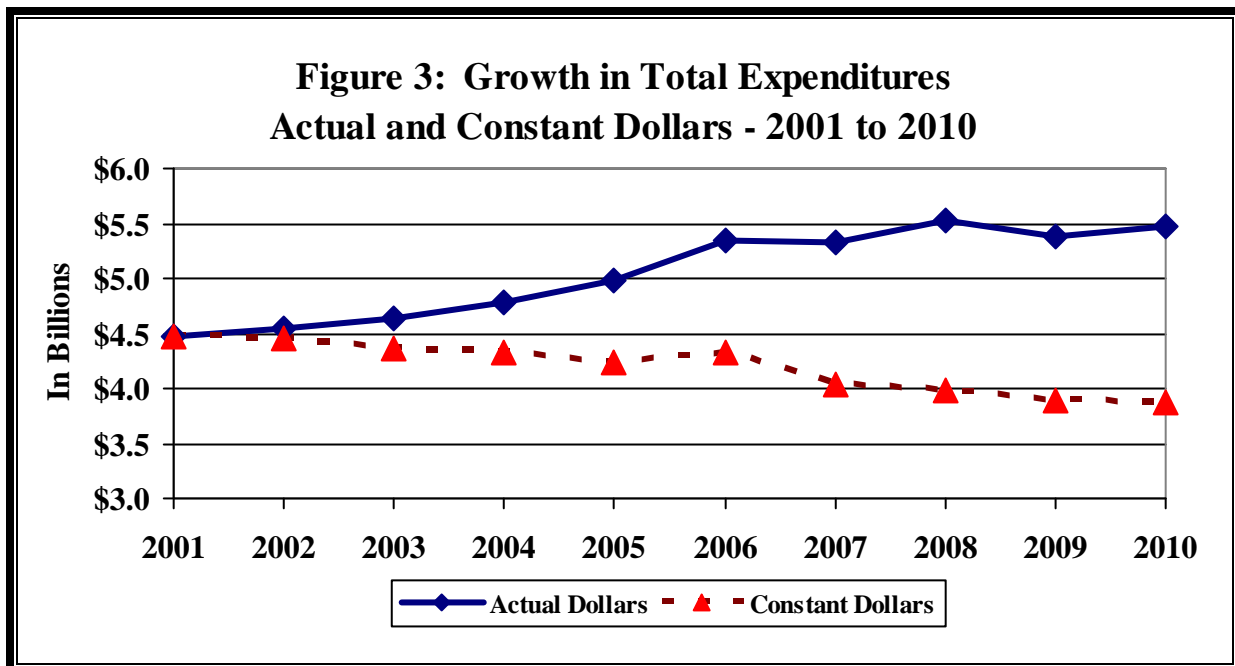
Table 1 on the following page provides a summary of the trend in city revenues from 2001 to 2010 when adjusted for inflation. Taxes and federal grants were the only sources of revenues to show significant growth over this period, increasing 18 and 78 percent, respectively. The large increase in federal grants was due in part to the American Recovery and Reinvestment Act (ARRA). Seven categories of revenues showed double-digit declines over the ten-year period including interest earnings (-72 percent), all other revenues (-44 percent), state grants (-38 percent), licenses and permits (-32 percent), local unit grants (-26 percent), fines and forfeits (-18 percent), and special assessments (-12 percent).

Table 1: Total City Revenues in Constant Dollars

Revenues	2001	2005	2006	2010	2001 - 05 5-Year Change	2006 - 10 5-Year Change	10-Year Change
Taxes	\$1,407,020,733	\$1,461,188,434	\$1,509,285,629	\$1,655,528,621	3.8%	9.7%	17.7%
Special Assessments	232,312,698	247,829,806	233,622,960	205,075,787	6.7%	-12.2%	-11.7%
Licenses and Permits	132,913,275	143,889,651	136,112,334	90,916,498	8.3%	-33.2%	-31.6%
Federal Grants	130,865,957	166,385,553	150,629,058	233,125,433	27.1%	54.8%	78.1%
State Grants	951,647,468	771,021,232	777,671,418	588,047,203	-19.0%	-24.4%	-38.2%
Local Unit Grants	67,469,586	56,735,282	61,316,985	50,218,813	-15.9%	-18.1%	-25.6%
Charges for Services	335,155,755	371,596,880	347,230,440	321,865,173	10.9%	-7.3%	-4.0%
Fines and Forfeits	37,987,309	36,092,715	31,886,107	31,343,515	-5.0%	-1.7%	-17.5%
Interest Earnings	207,611,585	101,719,857	154,625,241	57,270,592	-51.0%	-63.0%	-72.4%
All Other Revenues	263,421,142	219,597,344	213,134,316	148,683,958	-16.6%	-30.2%	-43.6%
Total Revenues	<u>\$3,766,405,508</u>	<u>\$3,576,056,755</u>	<u>\$3,615,514,487</u>	<u>\$3,382,075,593</u>	-5.1%	-6.5%	-10.2%

Governmental Expenditures

Actual total city expenditures grew from \$4.47 billion in 2001 to \$5.47 billion in 2010. This represents an increase of 23 percent. Over the ten-year period of 2001 to 2010, an examination of city finances shows that, when adjusted for inflation, 2010 expenditure levels are below 2001 levels and decreased 13 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



When the three components of city spending (total current expenditures, total capital outlays, and total debt service) are looked at individually, only total current expenditures showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures grew 8 percent, while capital outlays and debt service decreased by 45 percent and 13 percent, respectively.

Table 2 below provides a summary of expenditures from 2001 to 2010 in constant dollars. The only category showing growth over the ten-year period was public safety, which increased 11 percent. All other categories of expenditures decreased over this period.

Expenditures	2001	2005	2006	2010	2001 - 05 5-Year Change	2006 - 10 5-Year Change	10-Year Change
General Government	\$453,840,673	\$430,152,810	\$458,861,695	\$396,213,784	-5.2%	-13.7%	-12.7%
Public Safety	895,556,616	965,388,997	968,008,007	991,886,782	7.8%	2.5%	10.8%
Streets and Highways	894,112,256	940,941,219	1,038,203,404	785,357,238	5.2%	-24.4%	-12.2%
Sanitation	19,445,158	25,856,190	29,979,049	17,639,378	33.0%	-41.2%	-9.3%
Health	33,545,278	20,131,682	20,553,294	18,287,232	-40.0%	-11.0%	-45.5%
Culture and Recreation	495,977,655	503,943,428	524,224,010	490,740,339	1.6%	-6.4%	-1.1%
Housing/Economic Development	506,511,113	385,431,876	394,783,461	365,615,021	-23.9%	-7.4%	-27.8%
Conservation of Natural Resources	3,273,618	1,811,408	3,002,987	2,866,309	-44.7%	-4.6%	-12.4%
Airport	40,409,163	51,116,717	32,645,446	29,485,169	26.5%	-9.7%	-27.0%
All Other Expenditures	351,763,804	192,833,225	191,650,110	112,374,986	-45.2%	-41.4%	-68.1%
Debt Service	772,061,450	712,445,266	659,793,231	674,484,750	-7.7%	2.2%	-12.6%
Total Expenditures	\$4,466,496,784	\$4,230,052,818	\$4,321,704,695	\$3,884,950,987	-5.3%	-10.1%	-13.0%
Total Current Expenditures	\$2,228,207,421	\$2,365,006,109	\$2,366,093,617	\$2,400,663,342	6.1%	1.5%	7.7%
Total Capital Outlay	1,466,227,913	1,152,601,443	1,295,817,847	809,802,895	-21.4%	-37.5%	-44.8%
Total Debt Service	772,061,450	712,445,266	659,793,231	674,484,750	-7.7%	2.2%	-12.6%
Total Expenditures	\$4,466,496,784	\$4,230,052,818	\$4,321,704,695	\$3,884,950,987	-5.3%	-10.1%	-13.0%

Overview of Cities Over 2,500 in Population

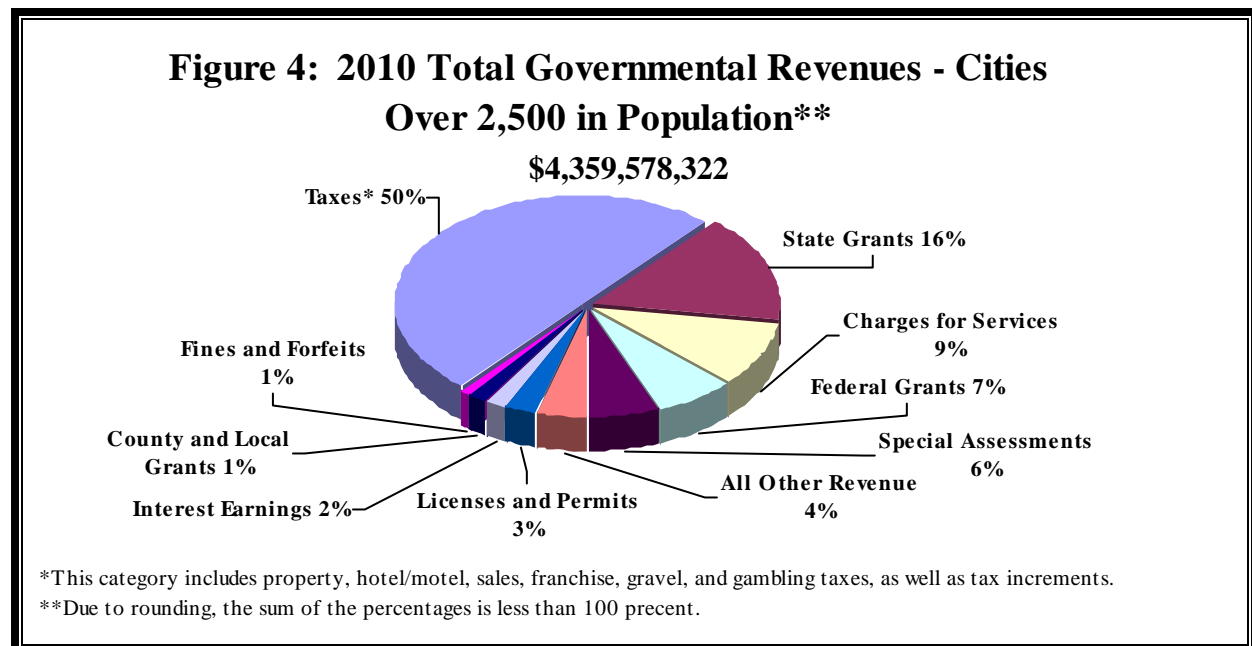
Total Governmental Revenues

In 2010, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.36 billion. This represents an increase of 3.0 percent from 2009 levels. The increase, in part, reflects the addition of 16 cities that were reclassified as large cities due to the 2010 census. The primary revenue sources for large cities were taxes and state grants, which accounted for 66 percent of all city revenues.

Among the various categories of large city revenues, six showed increases, while four showed decreases. The categories with the largest increases were federal grants (49 percent) and licenses and permits (6 percent). Those with the largest decreases were interest earnings (-17 percent), county and local grants (-9 percent), and state grants (-5 percent). The increase in federal grants reflects funds made available to cities through the American Recovery and Reinvestment Act. The decline in interest earnings reflected the continued challenging investment environment in 2010. The decrease in county and local grants was the result of the completion of projects in several cities that were, in part, funded by other local governments that benefitted from the improvement.

Although the relative shares of total governmental revenues generally change very little from year to year, 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 31 percent in 2006 to 39 percent in 2010. The increased reliance on property tax revenues has offset flat growth in intergovernmental revenues and a large decline in 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.

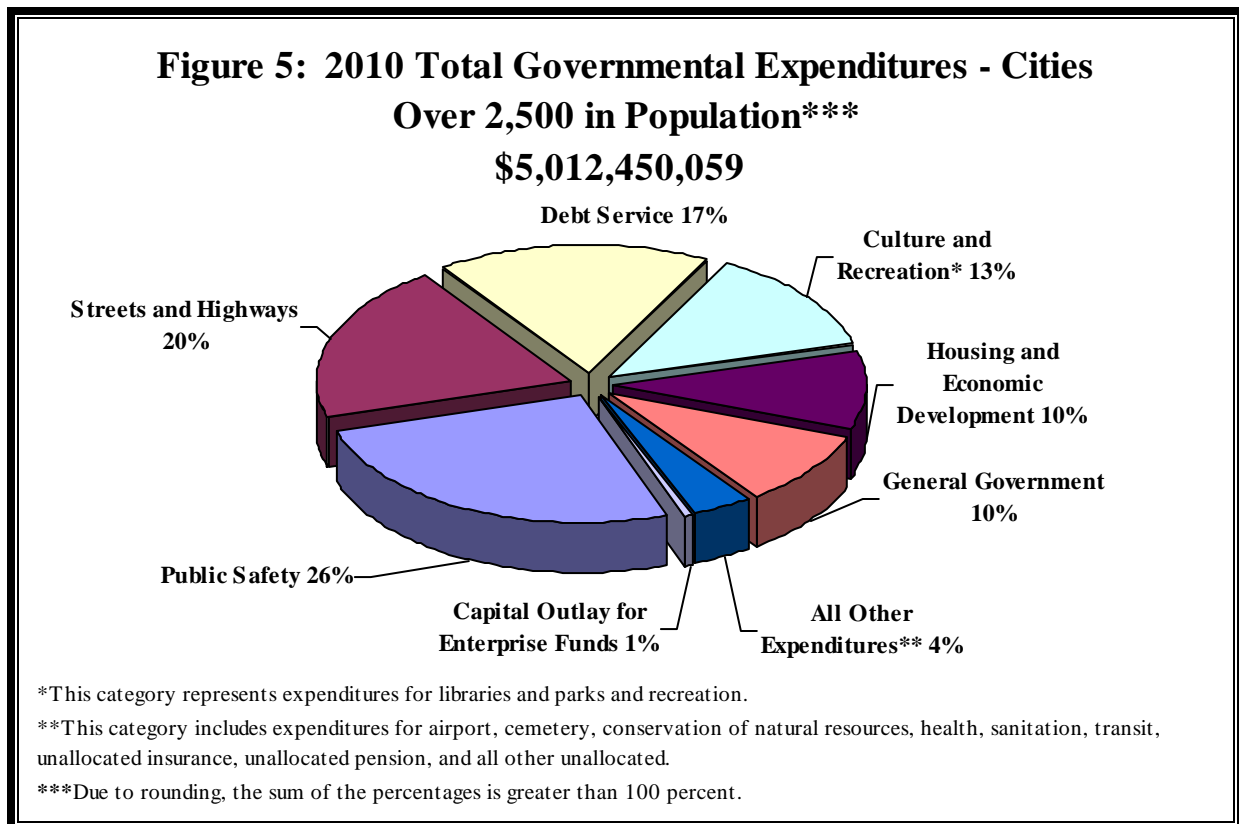


Total Governmental Expenditures

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 2010, cities over 2,500 in population expended \$5.01 billion from these various governmental funds to provide city services. This represents an increase of 3 percent over 2009 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 62 percent of total governmental expenditures, while capital outlay accounted for 21 percent, and debt service accounted for 17 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 39 percent of all current expenditures--more than triple that of any other category. Streets and highways accounted for 59 percent of all capital expenditures, over four times greater than any other category of capital outlay.

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



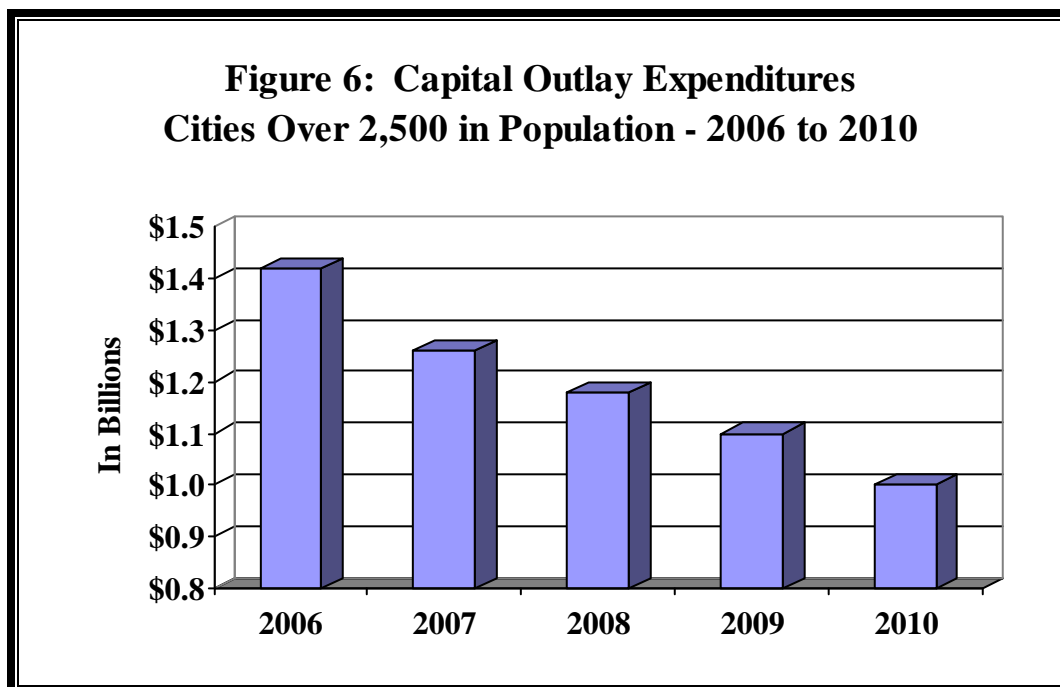
Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.03 billion on capital investments in 2010. This represents a decrease of 6 percent from the level expended in 2009. Capital outlay expenditures are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Table 3 below shows total capital outlays in actual dollars and per capita for large cities.

Year	Total Capital Outlay (actual dollars)	Per Capita*
2006	\$1,418,495,255	\$371
2007	\$1,258,328,908	\$328
2008	\$1,184,065,833	\$303
2009	\$1,097,801,667	\$280
2010	\$1,030,476,850	\$260

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

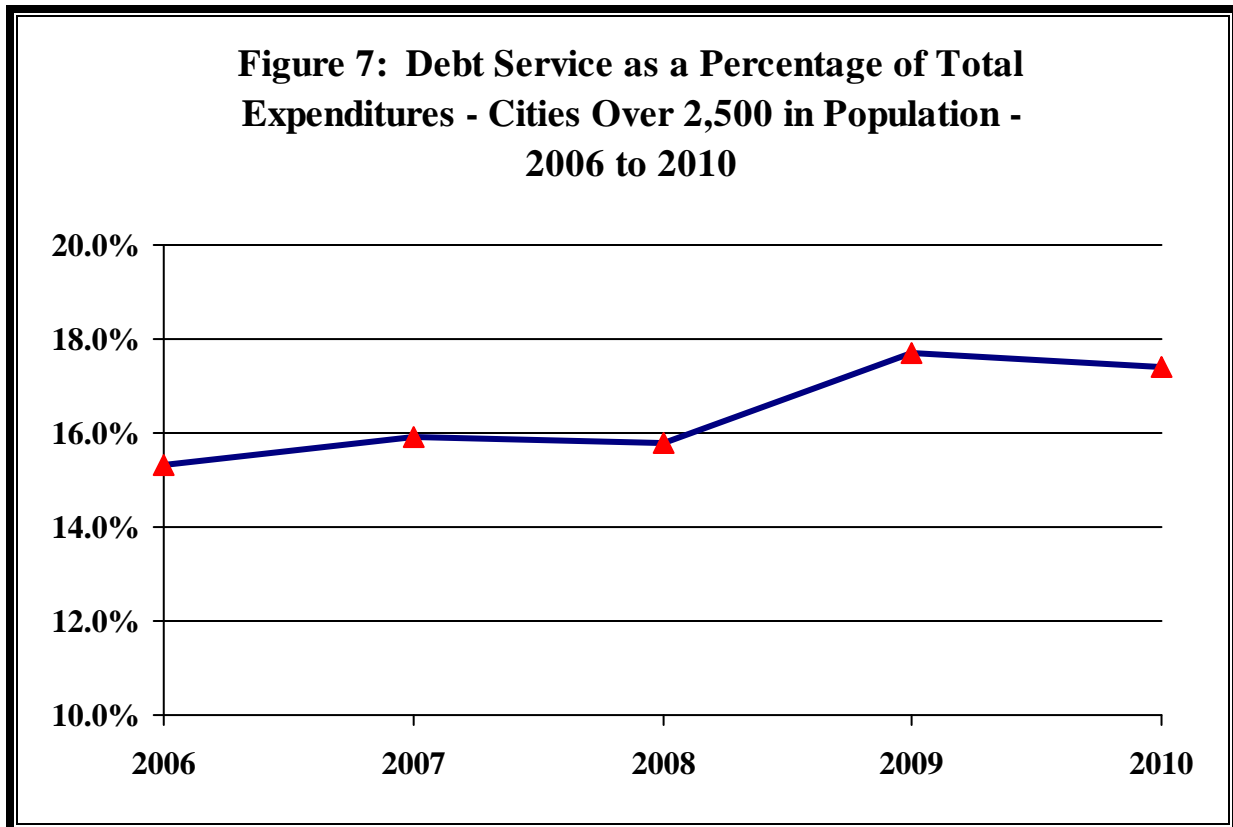
Figure 6 below illustrates the trend in capital outlay expenditures for the years 2006 to 2010.



Debt Service

In 2010, large cities expended a total of \$866.9 million on debt service, which represented 17 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2009 and 2010, large city debt service expenditures increased \$4.3 million, or 0.5 percent.

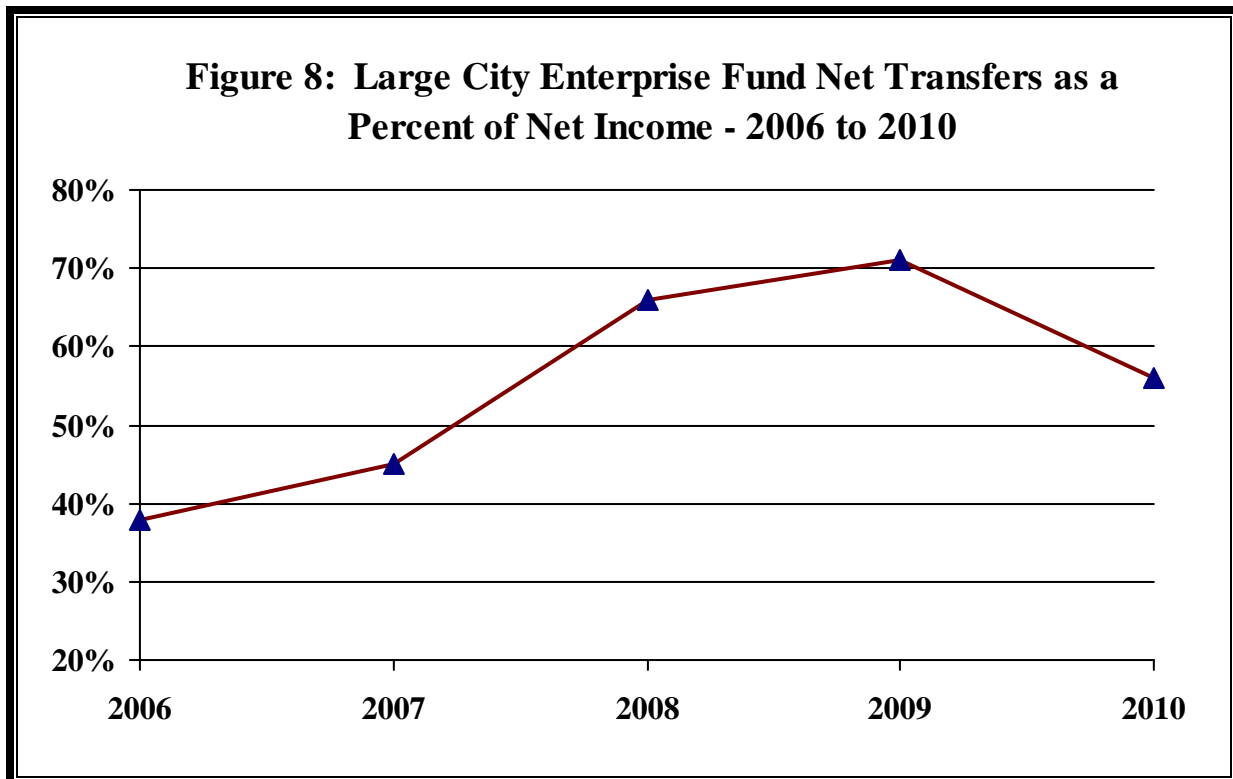
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



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 \$191.6 million and net transfers (transfers out minus transfers in) of \$106.7 million in 2010. This represents a decrease of 10 percent in net income and a 30 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 56 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.

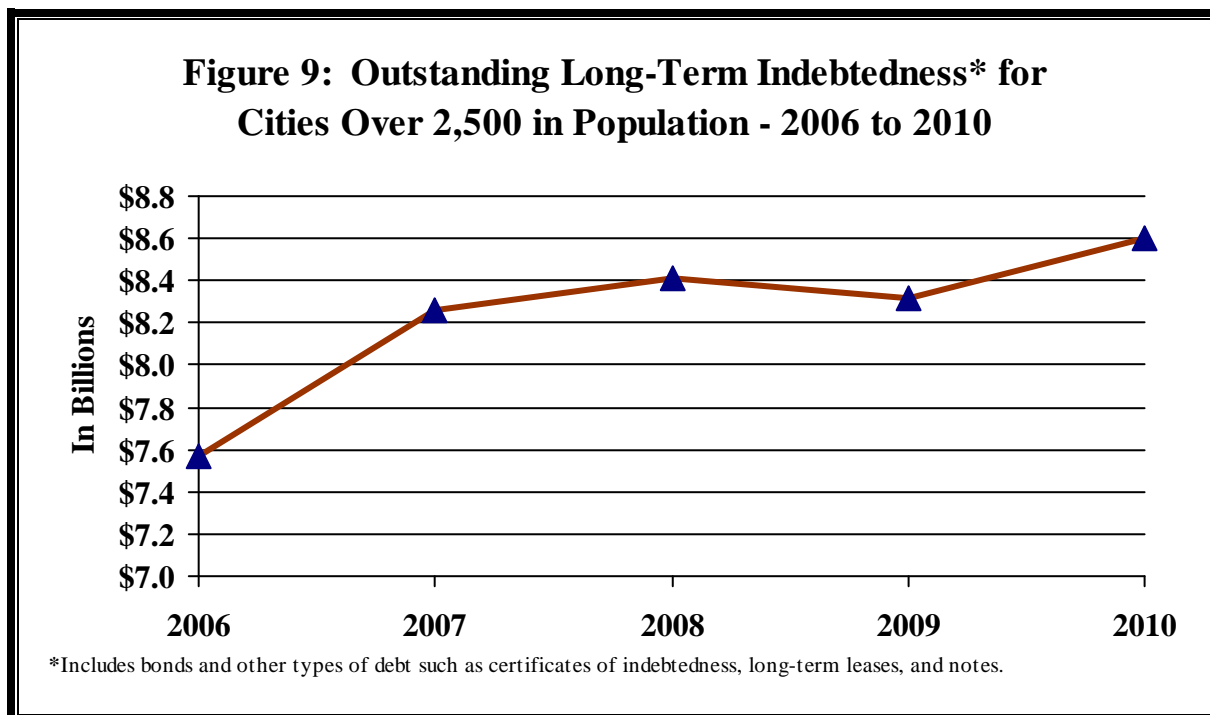


Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$8.60 billion, or \$2,174 per capita, at the end of 2010. This represents an increase of 3 percent over the 2009 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2009 and 2010.

	2009 Amount	2010 Amount
General Obligation	\$1,333,996,584	\$1,426,633,532
General Obligation Tax Increment	685,069,012	533,236,327
Revenue Tax Increment	79,109,669	77,602,340
Special Assessment	1,980,401,260	2,050,985,558
General Obligation Revenue	1,931,452,951	1,998,953,153
Revenue	1,125,486,375	1,076,992,304
All Other	100,555,779	109,378,625
Total Bonded Indebtedness	<u>\$7,236,071,630</u>	<u>\$7,273,781,839</u>

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

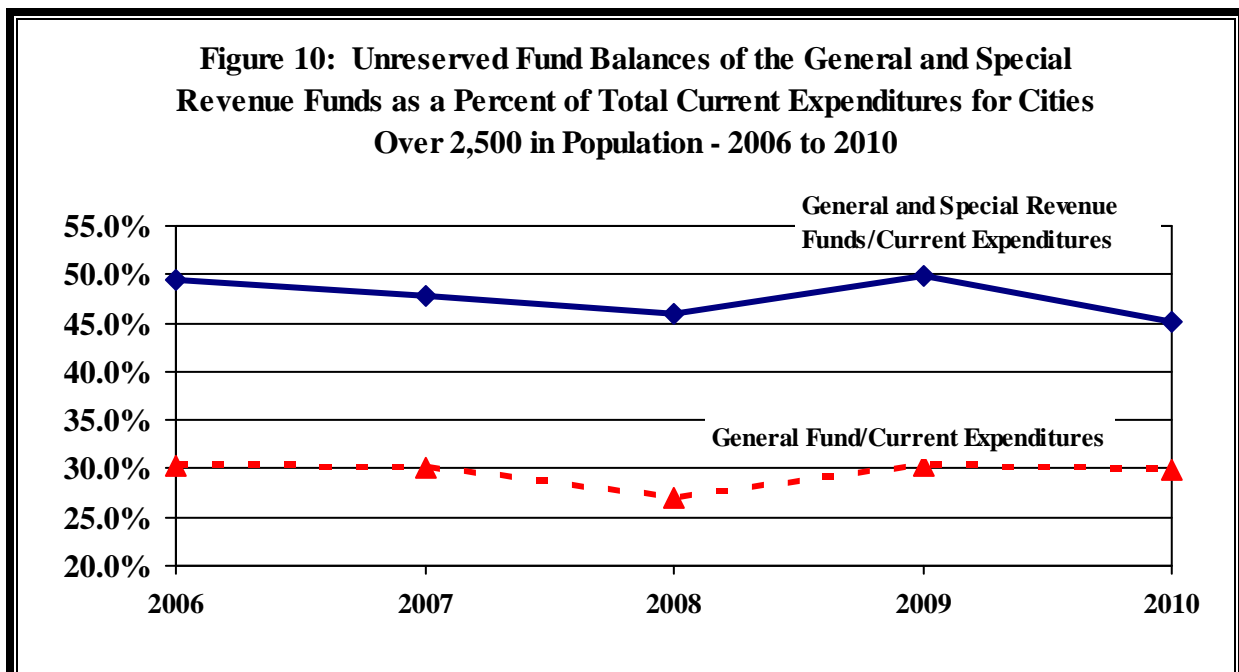


Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.41 billion in 2010. This represents a decrease of 5 percent from the level reported in 2009. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Appendix A on page 305 provides an in-depth explanation of city fund balances.

Comparing cities' unreserved fund balances to their total current expenditures helps put the fund balances into perspective and provides insight on the relative financial health of Minnesota's cities. Large city unreserved fund balances as a percent of total current expenditures averaged 45 percent in 2010, compared to 50 percent in 2009. The decrease in the ratio of unreserved fund balances to total current expenditures was caused by an increase in current expenditures coupled with a substantial decrease in unreserved fund balances in the Special Revenue Funds. If cities in this category are divided into their class number, it is interesting to note that, as population decreases, the average increases. Class 1 (first class) cities average 21 percent of their unreserved fund balances as a percent of total current expenditures, while class 3 cities (populations 10,000 to 20,000) average 80 percent (see Appendix A for further information and recommendations on city unreserved fund balances).

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



Overview of Cities Under 2,500 in Population

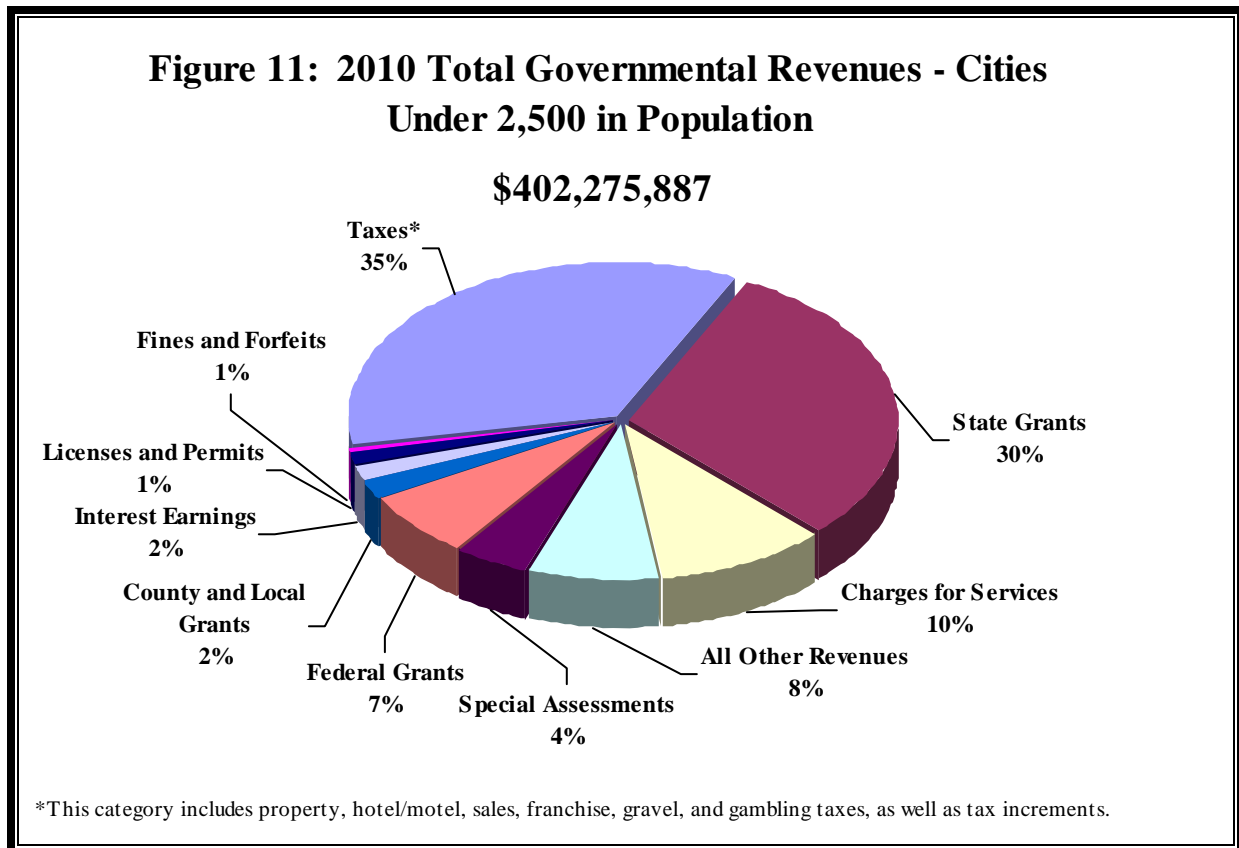
Total Governmental Revenues

In 2010, cities under 2,500 in population, or small cities, had total governmental revenues of \$402.3 million to finance city services. This represents a decrease of 8 percent from 2009.

Federal grants, which grew 42 percent between 2009 and 2010, were the only source of revenues that increased for small cities. All other sources of revenues saw decreases ranging from 4 percent (all other revenues) to 40 percent (local unit grants). Much of the decrease is attributable to the net loss of 12 cities from the under 2,500 in population cities group due to the 2010 census.

The main sources of revenues for small cities in 2010 were state grants and taxes, which together accounted for 65 percent of all revenues. The share of total revenues derived from federal grants increased from 4 percent to 7 percent between 2009 and 2010.

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.



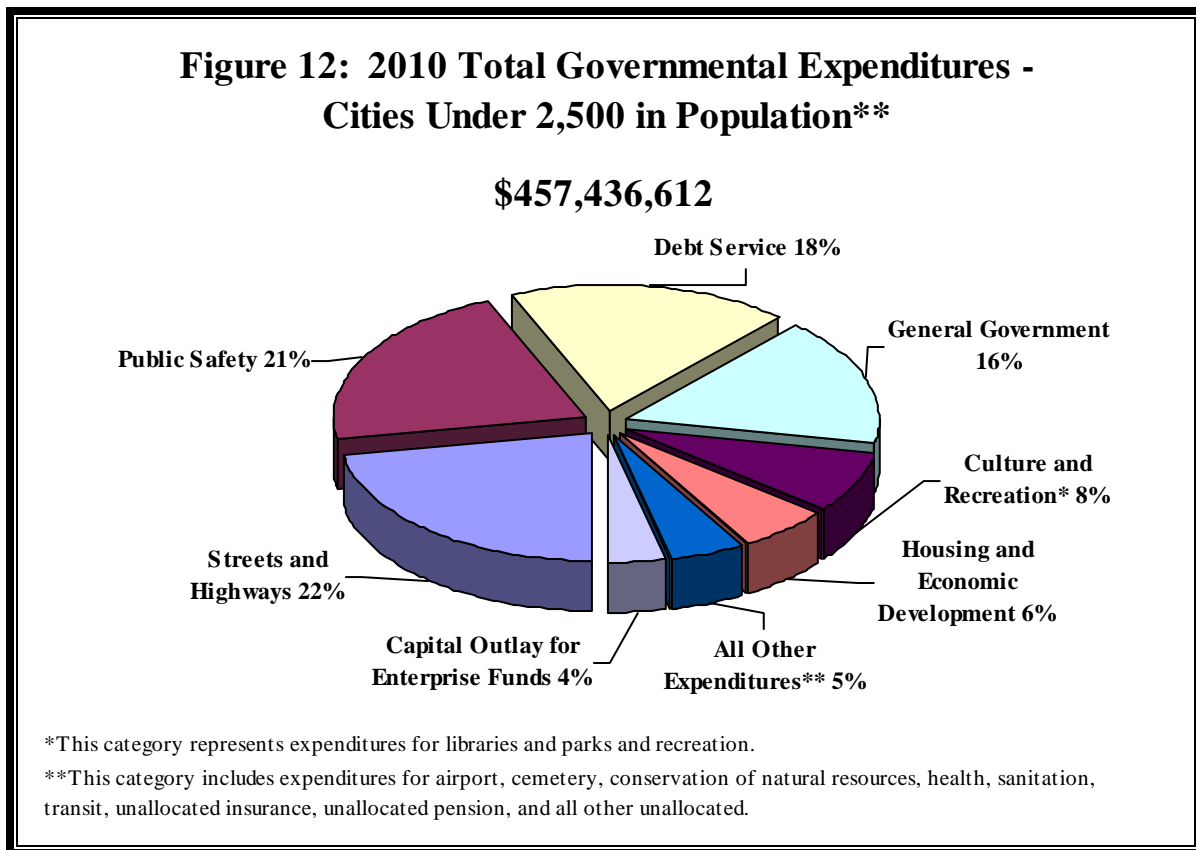
Total Governmental Expenditures

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 2010, cities under 2,500 in population expended \$457.4 million from governmental funds to provide city services. This represents a decrease of 9 percent from 2009 total governmental expenditures.

Between 2009 and 2010, only three categories of expenditures increased: sanitation (9 percent), airports (4 percent), and libraries (0.3 percent). All other categories showed year-to-year declines ranging from 62 percent (health) to 2 percent (parks and recreation).

In 2010, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service, and general government. These four categories together accounted for 78 percent of all expenditures in 2010.

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.

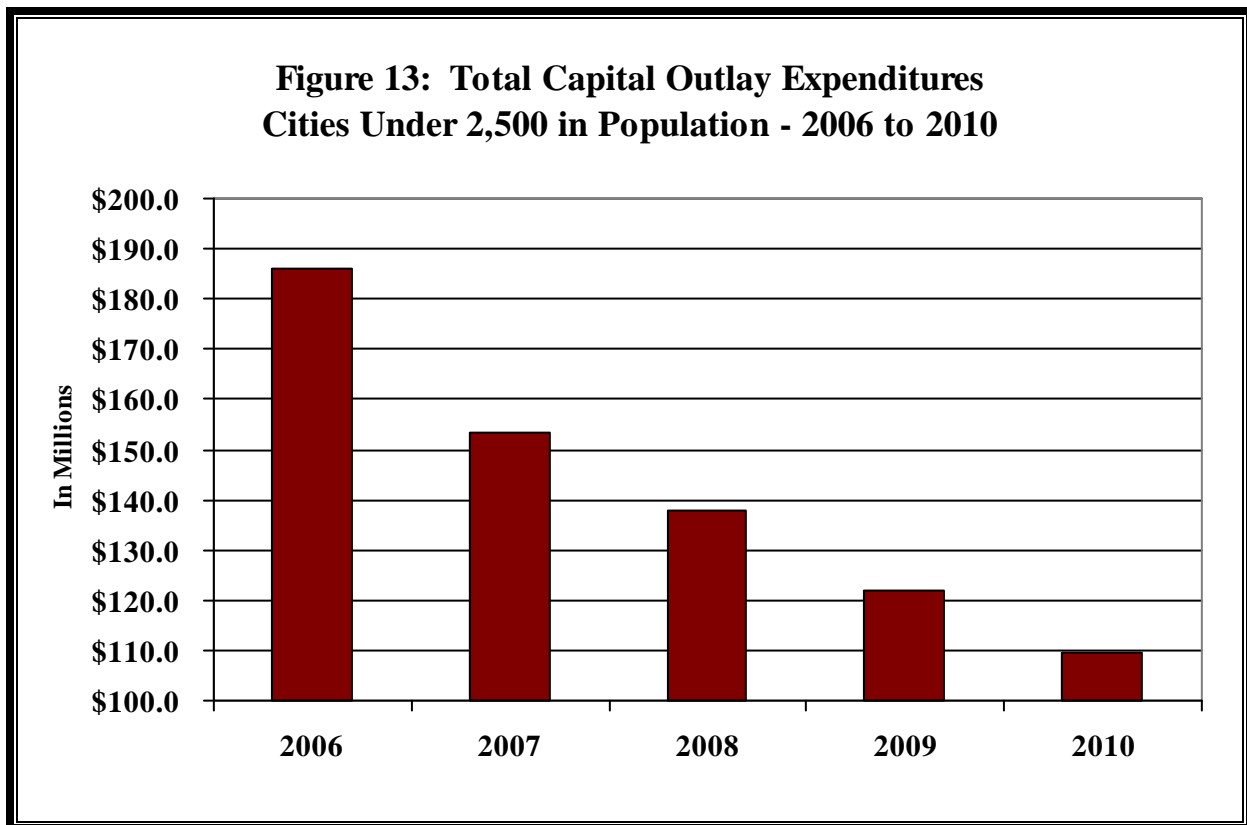


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$109.7 million on capital outlay in 2010. This represents a decrease of 10 percent from the level expended in 2009. This was the fourth consecutive year of double-digit decreases in capital outlay expenditures.

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

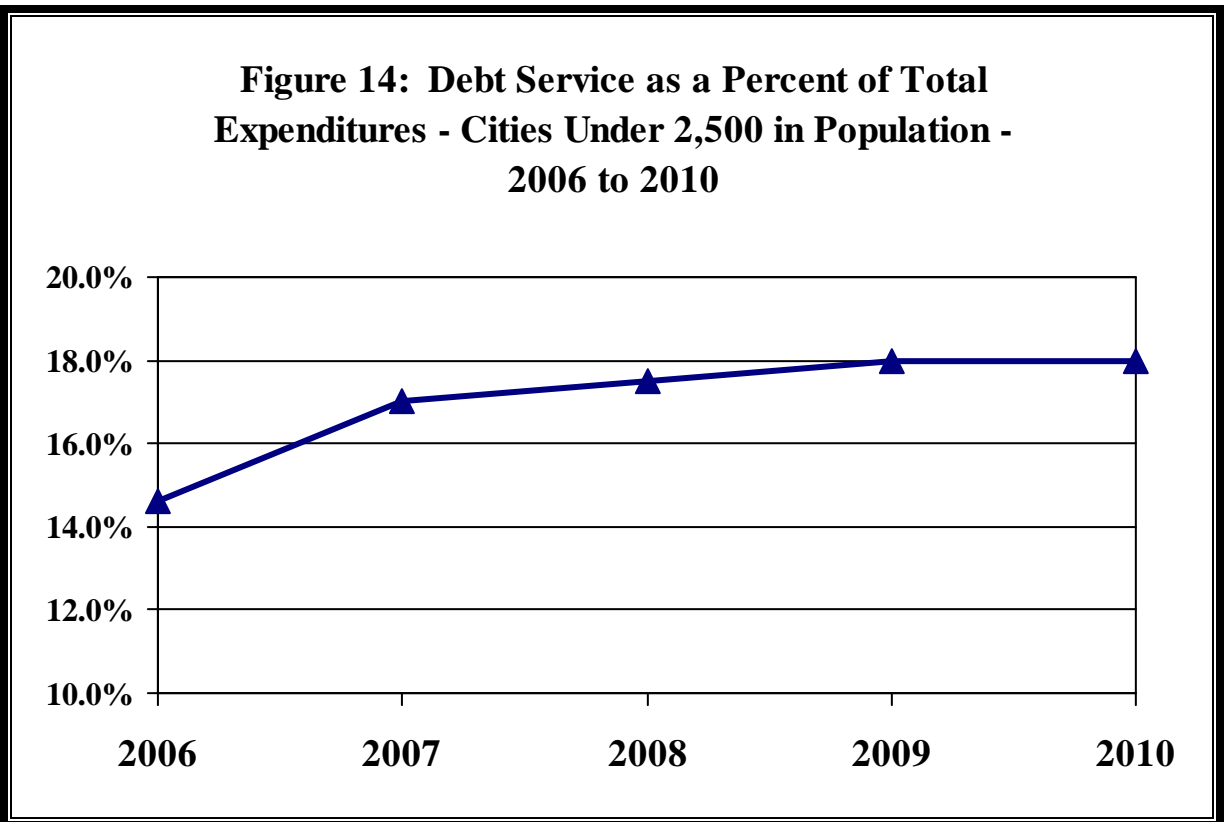
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2006 through 2010.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2010, small cities expended a total of \$82.7 million on debt service. This represented a decrease of 8 percent from 2009. Overall, debt service expenditures accounted for 18 percent of total expenditures for small cities.

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

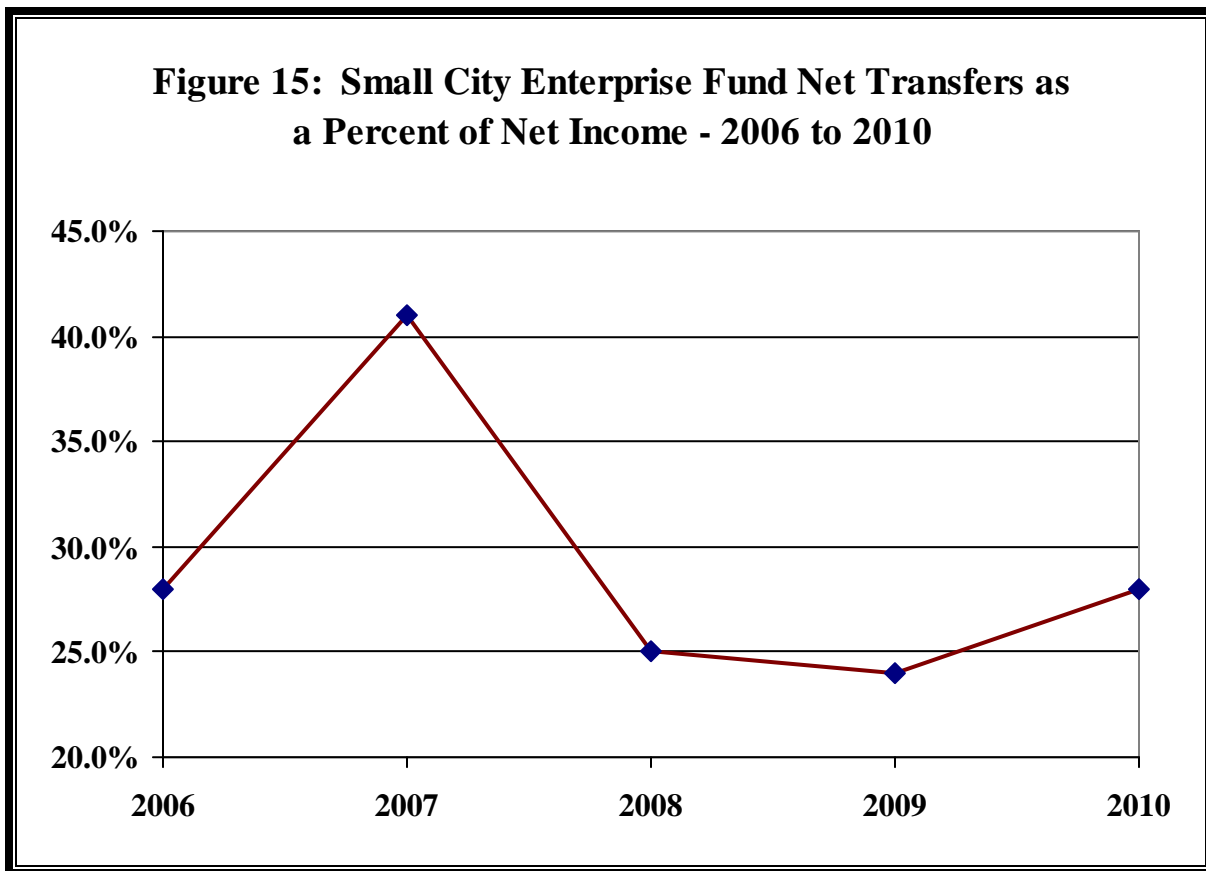


Municipal Enterprises

The total net income of small city enterprises in 2010 was \$26.8 million, and the net amount transferred to other funds was \$7.5 million. This represents a decrease in net income of 43 percent and a decrease in net transfers (transfers out minus transfers in) of 33 percent between 2009 and 2010.

In 2010, the municipal enterprises of small cities transferred 28 percent of their net income to other funds, compared to 24 percent in 2009. There has been a general downward trend in this percentage over the last five years, except for a sharp spike in 2007 caused by the sale of a large enterprise asset and the subsequent transfer of the proceeds.

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



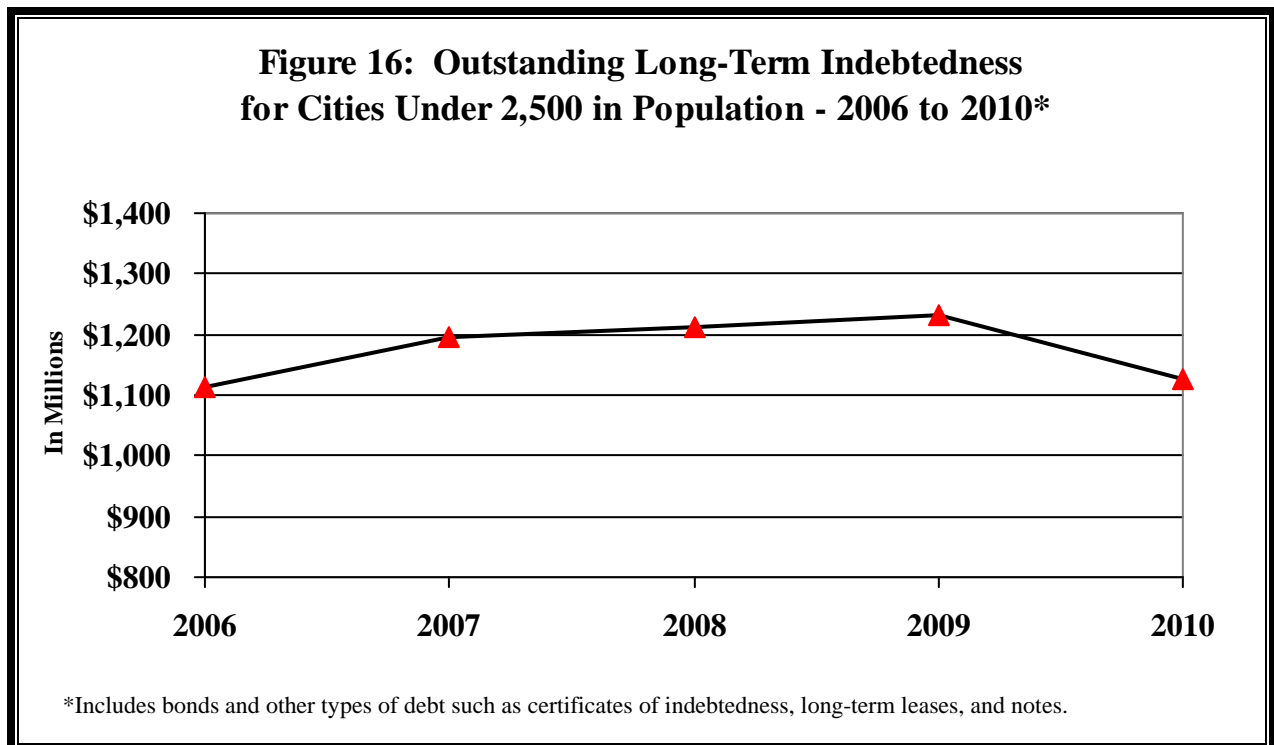
Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.13 billion at the close of 2010. This represents a 9 percent decrease from the level in 2009. On a per capita basis, small cities carried \$2,957 in long-term debt, compared to \$2,174 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 2009 and 2010.

	2009 Amount	2010 Amount
General Obligation	\$109,540,314	\$106,046,803
General Obligation Tax Increment	28,926,582	24,444,455
Revenue Tax Increment	2,349,290	1,847,847
Special Assessment	329,502,777	284,427,916
General Obligation Revenue	361,263,861	352,452,243
Revenue	106,188,558	93,377,106
All Other	2,734,432	2,054,327
Total Bonded Indebtedness	\$940,505,814	\$864,650,697

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, 2006 Through 2010

Governmental Fund Revenues	2006		2007		2008		2009		2010		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$1,379,254,295	30.8%	\$1,514,871,253	32.3%	\$1,617,049,772	34.7%	\$1,703,969,965	36.6%	\$1,827,649,922	38.4%	32.5%
Tax Increments	250,617,033	5.6%	292,086,218	6.2%	312,922,827	6.7%	306,836,733	6.6%	242,029,923	5.1%	-3.4%
Franchise Taxes	97,437,581	2.2%	74,014,849	1.6%	110,439,346	2.4%	108,014,892	2.3%	110,082,391	2.3%	13.0%
Local Sales Tax	110,795,341	2.5%	114,405,109	2.4%	91,207,380	2.0%	88,617,128	1.9%	91,477,357	1.9%	-17.4%
Hotel/Motel Taxes	29,595,206	0.7%	32,380,615	0.7%	56,869,394	1.2%	51,775,858	1.1%	58,610,422	1.2%	98.0%
Gravel and Gambling Taxes	1,194,604	0.0%	998,864	0.0%	1,014,495	0.0%	1,260,390	0.0%	1,081,307	0.0%	-9.5%
Special Assessments	289,286,901	6.5%	291,219,909	6.2%	274,603,054	5.9%	287,270,533	6.2%	288,740,146	6.1%	-0.2%
Licenses and Permits	168,543,003	3.8%	151,049,749	3.2%	138,255,548	3.0%	121,586,365	2.6%	128,007,520	2.7%	-24.1%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$56,376,107	1.3%	\$72,808,790	1.6%	\$57,700,140	1.2%	\$67,717,479	1.5%	\$127,560,163	2.7%	126.3%
All Other	130,142,433	2.9%	116,953,049	2.5%	179,371,050	3.8%	153,902,371	3.3%	200,672,986	4.2%	54.2%
State Grants											
Local Government Aid	463,902,480	10.4%	465,843,352	9.9%	430,205,844	9.2%	481,559,457	10.4%	425,918,671	8.9%	-8.2%
Market Value Credit	63,159,535	1.4%	77,390,245	1.7%	66,176,958	1.4%	58,763,702	1.3%	14,655,095	0.3%	-76.8%
Taconite Relief and Aids	8,169,197	0.2%	14,298,682	0.3%	12,284,488	0.3%	11,940,016	0.3%	14,037,935	0.3%	71.8%
PERA Aid	5,304,083	0.1%	4,873,651	0.1%	4,955,540	0.1%	4,702,920	0.1%	4,909,415	0.1%	-7.4%
Highways	142,693,148	3.2%	119,336,830	2.5%	104,328,359	2.2%	127,787,143	2.7%	148,898,799	3.1%	4.3%
All Other	279,734,078	6.2%	275,673,993	5.9%	233,595,112	5.0%	197,324,946	4.2%	219,531,729	4.6%	-21.5%
County Grants	36,932,847	0.8%	34,838,937	0.7%	38,219,179	0.8%	29,277,069	0.6%	27,403,709	0.6%	-25.8%
Local Unit Grants	38,993,768	0.9%	54,036,731	1.2%	53,147,244	1.1%	51,001,807	1.1%	43,302,773	0.9%	11.1%
Total Intergovernmental Revenues	\$1,225,407,676	27.4%	\$1,236,054,260	26.4%	\$1,179,983,914	25.3%	\$1,183,976,910	25.5%	\$1,226,891,275	25.8%	0.1%
Departmental Fees and Service Charges											
General Government	\$86,900,110	1.9%	\$94,674,554	2.0%	\$99,777,480	2.1%	\$99,381,796	2.1%	\$102,930,804	2.2%	18.4%
Public Safety	78,958,187	1.8%	81,395,549	1.7%	91,401,294	2.0%	90,889,639	2.0%	92,730,942	1.9%	17.4%
Streets and Highways	43,590,142	1.0%	39,900,578	0.9%	28,517,375	0.6%	31,208,638	0.7%	31,035,856	0.7%	-28.8%
Sanitation (Refuse Collection)	12,633,093	0.3%	10,329,468	0.2%	7,949,204	0.2%	9,252,306	0.2%	10,694,195	0.2%	-15.3%
Libraries	3,104,255	0.1%	3,058,553	0.1%	1,760,358	0.0%	1,589,372	0.0%	1,443,697	0.0%	-53.5%
Parks and Recreation	100,649,725	2.2%	102,951,850	2.2%	103,814,058	2.2%	102,781,136	2.2%	110,950,516	2.3%	10.2%
Airport	8,203,312	0.2%	8,861,268	0.2%	9,133,172	0.2%	8,442,451	0.2%	8,382,809	0.2%	2.2%
Transit	3,876,419	0.1%	3,489,383	0.1%	4,597,085	0.1%	4,881,812	0.1%	4,849,114	0.1%	25.1%
Cemetery	1,252,659	0.0%	1,240,596	0.0%	1,400,999	0.0%	1,218,054	0.0%	1,558,259	0.0%	24.4%
All Other	90,795,051	2.0%	101,778,654	2.2%	91,092,631	2.0%	90,899,993	2.0%	88,599,672	1.9%	-2.4%
Total Departmental Fees and Service Charges	\$429,962,953	9.6%	\$447,680,453	9.5%	\$439,443,656	9.4%	\$440,545,197	9.5%	\$453,175,864	9.5%	5.4%
Fines and Forfeits	\$39,483,418	0.9%	\$43,567,333	0.9%	\$43,768,173	0.9%	\$43,394,751	0.9%	\$44,130,666	0.9%	11.8%
Interest Earnings	191,466,869	4.3%	246,775,432	5.3%	183,887,548	3.9%	97,650,926	2.1%	80,635,161	1.7%	-57.9%
All Other Revenues	263,916,551	5.9%	244,312,024	5.2%	214,110,977	4.6%	216,854,743	4.7%	209,342,255	4.4%	-20.7%
Total Revenues	\$4,476,961,431	100.0%	\$4,689,416,068	100.0%	\$4,663,556,084	100.0%	\$4,651,754,391	100.0%	\$4,761,854,209	100.0%	6.4%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$823,469,450		\$781,833,188		\$780,708,586		\$891,175,493		\$809,361,012		
Other Long-Term Indebtedness	38,821,395		34,561,937		26,294,368		39,959,614		18,355,561		
Short-Term Indebtedness	15,625,354		2,001,424		1,781,151		360,859		1,232,329		
Total Borrowing	\$877,916,199		\$818,396,549		\$808,784,105		\$931,495,966		\$828,948,902		
Other Financing Sources	\$31,690,620		\$38,401,477		\$40,255,872		\$30,629,019		\$15,128,386		
Transfers from Enterprise Funds	191,684,783		202,747,992		188,042,235		228,837,550		193,466,907		
Transfers from Governmental Funds	681,768,694		726,565,137		721,487,072		754,845,691		696,642,910		
Total Revenues & Other Financing Sources	\$6,260,021,727		\$6,475,527,223		\$6,422,125,368		\$6,597,562,617		\$6,496,041,314		

Table 7
Expenditures for all Cities
5-Year Change
For the Years Ended December 31, 2006 Through 2010

Governmental Fund Expenditures	2006		2007		2008		2009		2010		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government											
Current Expenditures	\$485,102,363	9.1%	\$474,371,424	8.9%	\$501,383,891	9.1%	\$497,485,930	9.2%	\$500,908,760	9.2%	3.3%
Capital Outlay	83,089,555	1.6%	45,749,340	0.9%	44,687,547	0.8%	58,096,326	1.1%	56,947,569	1.0%	-31.5%
Public Safety											
Current Expenditures	1,097,773,753	20.5%	1,155,443,501	21.7%	1,278,900,222	23.1%	1,257,154,683	23.4%	1,286,432,288	23.5%	17.2%
Capital Outlay	100,875,714	1.9%	106,215,242	2.0%	128,565,552	2.3%	122,227,226	2.3%	110,112,560	2.0%	9.2%
Streets and Highways											
Current Expenditures	402,867,921	7.5%	438,759,965	8.3%	447,260,263	8.1%	422,348,029	7.8%	447,322,238	8.2%	11.0%
Capital Outlay	882,701,979	16.5%	808,384,769	15.2%	683,494,410	12.4%	704,334,013	13.1%	658,435,621	12.0%	-25.4%
Sanitation											
Current Expenditures	26,875,197	0.5%	22,646,915	0.4%	27,027,097	0.5%	24,423,731	0.5%	23,942,445	0.4%	-10.9%
Capital Outlay	10,246,780	0.2%	602,708	0.0%	626,961	0.0%	492,739	0.0%	893,235	0.0%	-91.3%
Health											
Current Expenditures	24,889,909	0.5%	24,936,487	0.5%	24,062,370	0.4%	25,133,718	0.5%	25,621,687	0.5%	2.9%
Capital Outlay	560,495	0.0%	205,733	0.0%	95,032	0.0%	238,364	0.0%	126,150	0.0%	-77.5%
Libraries											
Current Expenditures	82,106,550	1.5%	84,252,519	1.6%	88,558,669	1.6%	71,195,707	1.3%	71,932,444	1.3%	-12.4%
Capital Outlay	54,435,680	1.0%	29,189,049	0.5%	16,366,522	0.3%	5,356,572	0.1%	6,677,946	0.1%	-87.7%
Parks and Recreation											
Current Expenditures	368,175,109	6.9%	375,940,380	7.1%	415,853,933	7.5%	406,623,460	7.6%	475,098,894	8.7%	29.0%
Capital Outlay	144,410,381	2.7%	162,372,351	3.1%	173,596,269	3.1%	132,596,122	2.5%	137,237,409	2.5%	-5.0%
Housing/Economic Development											
Current Expenditures	357,293,864	6.7%	358,393,498	6.7%	414,127,254	7.5%	392,647,187	7.3%	442,058,500	8.1%	23.7%
Capital Outlay	131,552,284	2.5%	100,987,941	1.9%	120,143,166	2.2%	83,850,120	1.6%	72,715,750	1.3%	-44.7%
Conservation of Natural Resources											
Current Expenditures	2,961,320	0.1%	3,257,599	0.1%	3,375,739	0.1%	3,084,088	0.1%	3,716,633	0.1%	25.5%
Capital Outlay	757,171	0.0%	215,309	0.0%	38,155	0.0%	873,268	0.0%	319,039	0.0%	-57.9%
Airport											
Current Expenditures	17,463,093	0.3%	13,838,570	0.3%	14,886,827	0.3%	14,566,048	0.3%	15,214,124	0.3%	-12.9%
Capital Outlay	22,960,587	0.4%	26,809,397	0.5%	25,348,770	0.5%	31,605,530	0.6%	26,300,051	0.5%	14.5%
Transit											
Current Expenditures	15,017,487	0.3%	16,229,198	0.3%	18,102,232	0.3%	17,656,034	0.3%	18,207,572	0.3%	21.2%
Capital Outlay	5,060,064	0.1%	6,073,086	0.1%	6,488,216	0.1%	6,223,529	0.1%	11,325,510	0.2%	123.8%
Unallocated Insurance	13,947,937	0.3%	16,103,089	0.3%	18,208,270	0.3%	17,776,988	0.3%	13,861,695	0.3%	-0.6%
All Other Unallocated											
Current Expenditures	35,374,043	0.7%	67,815,469	1.3%	68,815,712	1.2%	59,915,012	1.1%	55,739,885	1.0%	57.6%
Capital Outlay	17,191,806	0.3%	9,888,173	0.2%	49,027,022	0.9%	16,425,801	0.3%	9,142,594	0.2%	-46.8%
Capital Outlay for Enterprise Funds	150,722,095	2.8%	115,038,785	2.2%	73,316,182	1.3%	57,425,588	1.1%	49,943,128	0.9%	-66.9%
Debt Service											
Principal Payments	555,778,796	10.4%	573,817,507	10.8%	601,192,767	10.9%	674,141,028	12.5%	715,269,596	13.1%	28.7%
Interest and Fiscal Charges	261,219,410	4.9%	279,026,743	5.2%	282,259,612	5.1%	278,672,044	5.2%	234,383,348	4.3%	-10.3%
<i>Total Current Expenditures</i>	\$2,929,848,546	54.7%	\$3,051,988,614	57.4%	\$3,320,562,479	60.1%	\$3,210,010,615	59.6%	\$3,380,057,165	61.8%	15.4%
<i>Total Capital Outlay</i>	1,604,564,591	30.0%	1,411,731,883	26.6%	1,321,793,804	23.9%	1,219,745,198	22.7%	1,140,176,562	20.8%	-28.9%
<i>Total Debt Service</i>	816,998,206	15.3%	852,844,250	16.0%	883,452,379	16.0%	952,813,072	17.7%	949,652,944	17.4%	16.2%
Total Expenditures	\$5,351,411,343	100.0%	\$5,316,564,747	100.0%	\$5,525,808,662	100.0%	\$5,382,568,885	100.0%	\$5,469,886,671	100.0%	2.2%
Other Financing Uses											
Debt Redemption - Refunded Bonds	\$120,300,725		\$59,101,871		\$90,072,183		\$146,882,790		\$160,487,558		
Other Financing Uses	5,174,256		6,482,797		2,709,503		74,942,427		4,311,886		
Transfers to Enterprise Funds	96,551,537		88,123,192		82,759,275		107,435,320		94,119,828		
Transfers to Governmental Funds	681,771,998		726,559,137		721,487,072		754,445,031		696,659,070		
Total Expenditures & Other Financing Uses	\$6,255,209,859		\$6,196,831,744		\$6,422,836,695		\$6,466,274,453		\$6,425,465,013		

Table 8
Revenues for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2006 Through 2010

Governmental Fund Revenues	2006		2007		2008		2009		2010		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$1,264,165,578	31.2%	\$1,393,593,868	32.7%	\$1,485,878,621	35.2%	\$1,565,406,812	37.1%	\$1,697,996,983	38.9%	34.3%
Tax Increments	240,361,632	5.9%	281,035,553	6.6%	302,530,025	7.2%	296,096,835	7.0%	232,151,668	5.3%	-3.4%
Franchise Taxes	96,120,516	2.4%	127,594,416	1.7%	108,904,781	2.6%	106,374,120	2.5%	108,686,356	2.5%	13.1%
Local Sales Tax	110,781,766	2.7%	114,405,017	2.7%	91,207,380	2.2%	88,467,951	2.1%	91,310,996	2.1%	-17.6%
Hotel/Motel Taxes	29,452,105	0.7%	32,254,729	0.8%	56,745,906	1.3%	51,664,836	1.2%	58,498,134	1.3%	98.6%
Gravel and Gambling Taxes	1,127,342	0.0%	918,712	0.0%	954,138	0.0%	1,171,577	0.0%	996,090	0.0%	-11.6%
Special Assessments	268,035,846	6.6%	269,349,146	6.3%	253,918,413	6.0%	264,432,670	6.3%	271,286,869	6.2%	1.2%
Licenses and Permits	158,827,360	3.9%	142,880,923	3.4%	132,027,476	3.1%	116,048,406	2.8%	123,125,201	2.8%	-22.5%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$48,941,642	1.2%	\$63,975,310	1.5%	\$51,602,062	1.2%	\$62,864,575	1.5%	\$122,869,466	2.8%	151.1%
All Other	111,827,045	2.8%	102,138,209	2.4%	160,308,270	3.8%	139,495,313	3.3%	177,928,193	4.1%	59.1%
State Grants											
Local Government Aid	375,836,436	9.3%	373,996,849	8.8%	343,680,761	8.1%	387,312,013	9.2%	341,576,270	7.8%	-9.1%
Market Value Credit	50,733,772	1.3%	64,518,622	1.5%	52,998,426	1.3%	45,577,302	1.1%	8,947,964	0.2%	-82.4%
Taconite Relief and Aids	4,506,592	0.1%	9,779,073	0.2%	7,711,178	0.2%	7,486,184	0.2%	8,215,536	0.2%	82.3%
PERA Aid	4,808,647	0.1%	4,391,655	0.1%	4,459,795	0.1%	4,211,604	0.1%	4,399,969	0.1%	-8.5%
Highways	141,543,682	3.5%	118,142,313	2.8%	103,602,332	2.5%	127,474,149	3.0%	148,725,055	3.4%	5.1%
All Other	249,955,240	6.2%	245,630,453	5.8%	193,352,656	4.6%	173,051,484	4.1%	194,933,424	4.5%	-22.0%
County Grants	33,084,577	0.8%	30,646,659	0.7%	32,101,095	0.8%	24,490,331	0.6%	23,089,924	0.5%	-30.2%
Local Unit Grants	35,943,825	0.9%	48,654,938	1.1%	49,693,900	1.2%	43,634,798	1.0%	38,896,834	0.9%	8.2%
Total Intergovernmental Revenues	\$1,057,181,458	26.1%	\$1,061,874,081	24.9%	\$999,510,475	23.7%	\$1,015,597,753	24.1%	\$1,069,582,635	24.5%	1.2%
Departmental Fees and Service Charges											
General Government	\$84,410,388	2.1%	\$92,380,369	2.2%	\$97,482,776	2.3%	\$96,391,580	2.3%	\$100,565,238	2.3%	19.1%
Public Safety	59,006,095	1.5%	61,309,011	1.4%	69,806,104	1.7%	69,002,656	1.6%	71,584,668	1.6%	21.3%
Streets and Highways	42,826,573	1.1%	38,787,243	0.9%	27,724,653	0.7%	30,362,027	0.7%	30,192,248	0.7%	-29.5%
Sanitation (Refuse Collection)	9,218,889	0.2%	6,969,376	0.2%	4,511,393	0.1%	5,968,614	0.1%	7,622,773	0.2%	-17.3%
Libraries	2,898,637	0.1%	2,863,922	0.1%	1,242,310	0.0%	1,312,736	0.0%	1,177,696	0.0%	-59.4%
Parks and Recreation	94,301,389	2.3%	96,534,038	2.3%	97,658,320	2.3%	96,229,816	2.3%	104,378,936	2.4%	10.7%
Airport	7,504,824	0.2%	8,223,005	0.2%	8,271,944	0.2%	7,611,537	0.2%	7,319,663	0.2%	-2.5%
Transit	3,842,632	0.1%	3,455,753	0.1%	4,551,461	0.1%	4,654,979	0.1%	4,804,264	0.1%	25.0%
Cemetery	830,775	0.0%	858,253	0.0%	1,035,898	0.0%	879,537	0.0%	1,240,512	0.0%	49.3%
All Other	85,693,250	2.1%	96,411,662	2.3%	85,945,150	2.0%	84,225,076	2.0%	82,657,833	1.9%	-3.5%
Total Departmental Fees and Service Charges	\$390,533,452	9.6%	\$407,792,632	9.6%	\$398,230,009	9.4%	\$396,638,558	9.4%	\$411,543,831	9.4%	5.4%
Fines and Forfeits	\$36,882,009	0.9%	\$40,861,566	1.0%	\$41,063,747	1.0%	\$41,022,813	1.0%	\$42,021,153	1.0%	13.9%
Interest Earnings	177,629,710	4.4%	230,640,062	5.4%	171,649,063	4.1%	89,504,234	2.1%	74,649,267	1.7%	-58.0%
All Other Revenues	226,356,156	5.6%	208,609,148	4.9%	180,161,296	4.3%	184,008,993	4.4%	177,729,139	4.1%	-21.5%
Total Revenues	\$4,057,454,930	100.0%	\$4,256,809,853	100.0%	\$4,222,781,330	100.0%	\$4,216,435,558	100.0%	\$4,359,578,322	100.0%	7.4%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$725,553,876		\$691,264,181		\$708,428,155		\$826,928,354		\$740,631,402		
Other Long-Term Indebtedness	30,494,734		19,224,277		18,520,973		28,864,497		11,928,108		
Short-Term Indebtedness	13,242,212		1,544,963		959,767		---		560,000		
Total Borrowing	\$769,290,822		\$712,033,421		\$727,908,895		\$855,792,851		\$753,119,510		
Other Financing Sources	\$26,761,556		\$32,379,545		\$36,827,255		\$26,613,599		\$12,865,862		
Transfers from Enterprise Funds	166,809,022		171,717,572		169,795,327		208,951,304		174,996,740		
Transfers from Governmental Funds	638,499,312		671,186,656		678,231,872		710,683,388		657,786,228		
Total Revenues & Other Financing Sources	\$5,658,815,642		\$5,844,127,047		\$5,835,544,679		\$6,018,476,700		\$5,958,346,662		

Table 9
Expenditures for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2006 Through 2010

Governmental Fund Expenditures	2006		2007		2008		2009		2010		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government											
Current Expenditures	\$410,210,364	8.5%	\$401,225,186	8.4%	\$424,408,151	8.5%	\$421,718,929	8.6%	\$431,870,157	8.6%	5.3%
Capital Outlay	71,381,036	1.5%	37,521,948	0.8%	35,668,578	0.7%	50,826,294	1.0%	51,141,334	1.0%	-28.4%
Public Safety											
Current Expenditures	1,017,469,882	21.1%	1,071,976,988	22.4%	1,192,742,723	23.9%	1,172,186,399	24.0%	1,204,421,579	24.0%	18.4%
Capital Outlay	77,560,005	1.6%	83,876,625	1.7%	104,844,574	2.1%	104,545,796	2.1%	94,350,014	1.9%	21.6%
Streets and Highways											
Current Expenditures	352,178,368	7.3%	386,321,345	8.1%	392,511,275	7.9%	367,923,709	7.5%	394,952,153	7.9%	12.1%
Capital Outlay	803,204,110	16.7%	726,105,529	15.1%	612,495,643	12.3%	647,057,344	13.3%	608,611,616	12.1%	-24.2%
Sanitation											
Current Expenditures	21,886,334	0.5%	18,353,174	0.4%	22,645,324	0.5%	20,126,500	0.4%	19,786,024	0.4%	-9.6%
Capital Outlay	710,888	0.0%	394,508	0.0%	137,699	0.0%	439,112	0.0%	301,342	0.0%	-57.6%
Health											
Current Expenditures	24,725,730	0.5%	24,748,228	0.5%	23,908,362	0.5%	25,003,519	0.5%	25,487,445	0.5%	3.1%
Capital Outlay	---	---	24,075	0.0%	77,813	0.0%	9,598	0.0%	125,353	0.0%	N/A
Libraries											
Current Expenditures	76,346,611	1.6%	78,238,851	1.6%	82,196,585	1.6%	64,800,193	1.3%	65,497,656	1.3%	-14.2%
Capital Outlay	53,703,256	1.1%	28,035,470	0.6%	15,651,013	0.3%	4,636,936	0.1%	5,979,602	0.1%	-88.9%
Parks and Recreation											
Current Expenditures	346,814,464	7.2%	353,444,322	7.4%	392,325,443	7.9%	383,740,486	7.9%	452,859,342	9.0%	30.6%
Capital Outlay	130,151,919	2.7%	149,134,573	3.1%	162,872,198	3.3%	126,513,209	2.6%	131,032,954	2.6%	0.7%
Housing/Economic Development											
Current Expenditures	334,027,512	6.9%	332,776,953	6.9%	375,187,101	7.5%	364,493,031	7.5%	422,385,732	8.4%	26.5%
Capital Outlay	119,600,908	2.5%	91,179,617	1.9%	111,215,107	2.2%	78,329,251	1.6%	65,956,434	1.3%	-44.9%
Conservation of Natural Resources											
Current Expenditures	2,450,128	0.1%	3,154,880	0.1%	3,260,288	0.1%	2,986,340	0.1%	3,585,968	0.1%	46.4%
Capital Outlay	69,137	0.0%	161,393	0.0%	34,203	0.0%	869,609	0.0%	271,539	0.0%	292.8%
Airport											
Current Expenditures	15,906,385	0.3%	12,198,955	0.3%	12,979,579	0.3%	12,638,677	0.3%	13,198,174	0.3%	-17.0%
Capital Outlay	18,994,453	0.4%	22,838,756	0.5%	22,662,408	0.5%	26,464,752	0.5%	20,954,220	0.4%	10.3%
Transit											
Current Expenditures	14,769,985	0.3%	16,035,681	0.3%	17,902,987	0.4%	17,467,443	0.4%	18,047,993	0.4%	22.2%
Capital Outlay	5,060,064	0.1%	6,071,074	0.1%	6,486,789	0.1%	6,221,185	0.1%	11,320,236	0.2%	123.7%
Unallocated Insurance	11,124,179	0.2%	13,260,046	0.3%	15,298,588	0.3%	14,840,293	0.3%	11,340,364	0.2%	1.9%
All Other Unallocated											
Current Expenditures	29,342,396	0.6%	61,458,039	1.3%	61,730,699	1.2%	53,938,502	1.1%	51,609,896	1.0%	75.9%
Capital Outlay	13,813,780	0.3%	8,487,763	0.2%	45,908,829	0.9%	14,412,115	0.3%	6,850,771	0.1%	-50.4%
Capital Outlay for Enterprise Funds	124,245,699	2.6%	104,497,577	2.2%	66,010,979	1.3%	37,476,466	0.8%	33,581,435	0.7%	-73.0%
Debt Service											
Principal Payments	499,786,519	10.4%	508,696,643	10.6%	531,716,258	10.7%	607,442,960	12.4%	653,390,657	13.0%	30.7%
Interest and Fiscal Charges	238,498,016	5.0%	255,663,470	5.3%	258,376,716	5.2%	255,147,928	5.2%	213,540,069	4.3%	-10.5%
<i>Total Current Expenditures</i>	\$2,657,252,338	55.2%	\$2,773,192,648	57.8%	\$3,017,097,105	60.4%	\$2,921,864,021	59.8%	\$3,115,042,483	62.1%	17.2%
<i>Total Capital Outlay</i>	1,418,495,255	29.5%	1,258,328,908	26.2%	1,184,065,833	23.7%	1,097,801,667	22.5%	1,030,476,850	20.6%	-27.4%
<i>Total Debt Service</i>	738,284,535	15.3%	764,360,113	15.9%	790,092,974	15.8%	862,590,888	17.7%	866,930,726	17.3%	17.4%
Total Expenditures	\$4,814,032,128	100.0%	\$4,795,881,669	100.0%	\$4,991,255,912	100.0%	\$4,882,256,576	100.0%	\$5,012,450,059	100.0%	4.1%
Other Financing Uses											
Debt Redemption - Refunded Bonds	\$117,382,198		\$55,240,084		\$88,187,627		\$144,154,690		\$151,430,242		
Other Financing Uses	3,217,924		3,634,943		1,424,432		74,348,424		2,926,812		
Transfers to Enterprise Funds	86,529,214		76,114,334		73,913,782		98,805,018		82,616,373		
Transfers to Governmental Funds	638,499,312		671,186,656		678,231,872		710,363,268		657,786,228		
Total Expenditures & Other Financing Uses	\$5,659,660,776		\$5,602,057,686		\$5,833,013,625		\$5,909,927,976		\$5,907,209,714		

Table 10
Summary of Revenues for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2006 Through 2010

Population (2010 Census)	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		2010	2009	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	860,680		1,901,760		563,345		630,397		3,956,182	3,922,665 *	0.9%
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$479,134,591	31.1%	\$773,076,501	46.8%	\$202,228,391	37.7%	\$243,557,500	38.5%	\$1,697,996,983	\$1,565,406,812	8.5%
Tax Increments	67,420,862	4.4%	107,145,113	6.5%	29,129,714	5.4%	28,455,979	4.5%	232,151,668	296,096,835	-21.6%
Franchise Taxes	55,591,405	3.6%	32,530,816	2.0%	10,326,462	1.9%	10,237,673	1.6%	108,686,356	106,374,120	2.2%
Local Sales Tax	67,485,984	4.4%	11,122,619	0.7%	7,684,868	1.4%	5,017,525	0.8%	91,310,996	88,467,951	3.2%
Hotel/Motel Taxes	43,811,378	2.8%	12,400,928	0.8%	1,163,265	0.2%	1,122,563	0.2%	58,498,134	51,664,836	13.2%
Gravel and Gambling Taxes	200,666	0.0%	657,115	0.0%	40,152	0.0%	98,157	0.0%	996,090	1,171,577	-15.0%
Special Assessments	66,124,006	4.3%	124,565,507	7.5%	34,078,843	6.4%	46,518,513	7.4%	271,286,869	264,432,670	2.6%
Licenses and Permits	43,794,144	2.8%	55,084,254	3.3%	12,168,971	2.3%	12,077,832	1.9%	123,125,201	116,048,406	6.1%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$102,389,878	6.7%	\$13,741,854	0.8%	\$3,130,920	0.6%	\$3,606,814	0.6%	\$122,869,466	\$62,864,575	95.5%
All Other	66,249,750	4.3%	59,657,878	3.6%	31,117,328	5.8%	20,903,237	3.3%	177,928,193	139,495,313	27.6%
State Grants											
Local Government Aid	147,026,805	9.6%	56,899,118	3.4%	58,085,735	10.8%	79,564,612	12.6%	341,576,270	387,312,013	-11.8%
Market Value Credit	1,116,237	0.1%	2,267,786	0.1%	2,117,293	0.4%	3,446,648	0.5%	8,947,964	45,577,302	-80.4%
Taconite Relief and Aids	---	---	---	---	2,999,874	0.6%	5,215,662	0.8%	8,215,536	7,486,184	9.7%
PERA Aid	1,490,627	0.1%	1,522,781	0.1%	698,871	0.1%	687,690	0.1%	4,399,969	4,211,604	4.5%
Highways	36,468,350	2.4%	74,794,266	4.5%	23,218,896	4.3%	14,243,543	2.3%	148,725,055	127,474,149	16.7%
All Other	77,231,945	5.0%	48,425,615	2.9%	23,033,381	4.3%	46,242,483	7.3%	194,933,424	173,051,484	12.6%
County Grants	4,459,096	0.3%	12,114,161	0.7%	3,301,712	0.6%	3,214,955	0.5%	23,089,924	24,490,331	-5.7%
Local Unit Grants	13,313,339	0.9%	13,751,676	0.8%	5,211,668	1.0%	6,620,151	1.0%	38,896,834	43,634,798	-10.9%
Total Intergovernmental Revenues	\$449,746,027	29.2%	\$283,175,135	17.1%	\$152,915,678	28.5%	\$183,745,795	29.0%	\$1,069,582,635	\$1,015,597,753	5.3%
Departmental Fees and Service Charges											
General Government											
General Government	\$52,927,877	3.4%	\$33,464,702	2.0%	\$7,418,611	1.4%	\$6,754,048	1.1%	\$100,565,238	\$96,391,580	4.3%
Public Safety	31,743,874	2.1%	13,792,084	0.8%	8,201,871	1.5%	17,846,839	2.8%	71,584,668	69,002,656	3.7%
Streets and Highways	6,123,397	0.4%	13,940,341	0.8%	5,289,775	1.0%	4,838,735	0.8%	30,192,248	30,362,027	-0.6%
Sanitation (Refuse Collection)	---	---	3,540,588	0.2%	1,170,387	0.2%	2,911,798	0.5%	7,622,773	5,968,614	27.7%
Libraries	587,499	0.0%	133,574	0.0%	306,710	0.1%	149,913	0.0%	1,177,696	1,312,736	-10.3%
Parks and Recreation	33,737,451	2.2%	46,791,795	2.8%	12,989,022	2.4%	10,860,668	1.7%	104,378,936	96,229,816	8.5%
Airport	2,143,975	0.1%	\$1,733,007	0.1%	1,166,671	0.2%	2,276,010	0.4%	7,319,663	7,611,537	-3.8%
Transit	664,888	0.0%	3,611,293	0.2%	280,797	0.1%	247,286	0.0%	4,804,264	4,654,979	3.2%
Cemetery	---	---	141,106	0.0%	496,123	0.1%	603,283	0.1%	1,240,512	879,537	41.0%
All Other	37,069,350	2.4%	26,643,783	1.6%	9,640,977	1.8%	9,303,723	1.5%	82,657,833	84,225,076	-1.9%
Total Departmental Fees and Service Charges	\$164,998,311	10.7%	\$143,792,273	8.7%	\$46,960,944	8.8%	\$55,792,303	8.8%	\$411,543,831	\$396,638,558	3.8%
Fines and Forfeits	\$16,046,046	1.0%	\$17,060,295	1.0%	\$3,917,747	0.7%	\$4,997,065	0.8%	\$42,021,153	\$41,022,813	2.4%
Interest Earnings	19,406,646	1.3%	32,950,157	2.0%	10,982,328	2.0%	11,310,136	1.8%	74,649,267	89,504,234	-16.6%
All Other Revenues	64,671,412	4.2%	58,761,896	3.6%	24,690,927	4.6%	29,604,904	4.7%	177,729,139	184,008,993	-3.4%
Total Revenues	\$1,538,431,478	100.0%	\$1,652,322,609	100.0%	\$536,288,290	100.0%	\$632,535,945	100.0%	\$4,359,578,322	\$4,216,435,558	3.4%
<i>Percent of Total Revenues</i>	35.3%		37.9%		12.3%		14.5%		100.0%	100.0%	
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$164,651,360		\$287,851,160		\$141,531,951		\$146,596,931		\$740,631,402	\$826,928,354	
Other Long-Term Indebtedness	2,191,939		1,183,547		1,258,543		7,294,079		11,928,108	28,864,497	
Short-Term Indebtedness	---		460,000		100,000		---		560,000	---	
Total Borrowing	\$166,843,299		\$289,494,707		\$142,890,494		\$153,891,010		\$753,119,510	\$855,792,851	
Other Financing Sources	\$41,519		\$2,041,173		\$6,960,969		\$3,822,201		\$12,865,862	\$26,613,599	
Transfers from Enterprise Funds	59,767,815		63,298,604		21,136,585		30,793,736		174,996,740	208,951,304	
Transfers from Governmental Funds	215,822,452		276,487,014		77,959,614		87,517,148		657,786,228	710,683,388	
Total Revenues & Other Financing Sources	\$1,980,906,563		\$2,283,644,107		\$785,235,952		\$908,560,040		\$5,958,346,662	\$6,018,476,700	

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

Table 11
Summary of Expenditures for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2006 Through 2010

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)
	2010		2009		2008		2007		2006		2005		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government	\$135,192,998	7.6%	\$160,749,265	8.7%	\$57,300,728	8.8%	\$78,627,166	10.8%	\$431,870,157	8.6%	\$421,718,929	8.6%	2.4%
- Capital Outlay	6,108,616	0.3%	26,377,963	1.4%	7,507,332	1.1%	11,147,423	1.5%	51,141,334	1.0%	50,826,294	1.0%	0.6%
Public Safety													
Police and Ambulance	276,371,003	15.5%	317,758,610	17.2%	90,976,800	13.9%	102,673,416	14.1%	787,779,829	15.7%	764,826,148	15.7%	3.0%
- Capital Outlay	5,860,138	0.3%	10,889,956	0.6%	6,719,419	1.0%	4,935,217	0.7%	28,404,730	0.6%	52,325,142	1.1%	-45.7%
Fire	134,977,287	7.6%	94,360,815	5.1%	25,284,897	3.9%	29,226,166	4.0%	283,849,165	5.7%	270,826,466	5.5%	4.8%
- Capital Outlay	4,313,843	0.2%	12,183,159	0.7%	2,131,950	0.3%	6,902,968	0.9%	25,531,920	0.5%	39,128,797	0.8%	-34.7%
Other Public Safety	76,808,884	4.3%	35,109,090	1.9%	9,360,931	1.4%	11,513,680	1.6%	132,792,585	2.6%	136,533,785	2.8%	-2.7%
- Capital Outlay	88,108	0.0%	23,982,557	1.3%	173,122	0.0%	16,169,577	2.2%	40,413,364	0.8%	13,091,857	0.3%	208.7%
Streets and Highways	101,660,546	5.7%	154,371,727	8.4%	56,864,730	8.7%	62,870,255	8.6%	375,767,258	7.5%	347,977,837	7.1%	8.0%
- Lighting	1,486,973	0.1%	8,539,991	0.5%	3,633,745	0.6%	5,524,186	0.8%	19,184,895	0.4%	19,945,872	0.4%	-3.8%
- Construction	99,939,242	5.6%	230,658,370	12.5%	108,559,955	16.6%	95,469,205	13.1%	534,626,772	10.7%	572,187,286	11.7%	-6.6%
- Other Capital Outlay	10,571,424	0.6%	38,126,447	2.1%	15,080,653	2.3%	10,206,320	1.4%	73,984,844	1.5%	74,870,058	1.5%	-1.2%
Sanitation	183,208	0.0%	255,663	0.0%	1,478,774	0.2%	1,905,806	0.3%	3,823,451	0.1%	3,839,937	0.1%	-0.4%
- Other Sanitation	10,144,564	0.6%	3,128,031	0.2%	915,097	0.1%	1,774,881	0.2%	15,962,573	0.3%	16,286,563	0.3%	-2.0%
- Capital Outlay	---	---	38,071	0.0%	---	---	263,271	0.0%	301,342	0.0%	439,112	0.0%	-31.4%
Health	17,208,748	1.0%	7,856,669	0.4%	284,066	0.0%	137,962	0.0%	25,487,445	0.5%	25,003,519	0.5%	1.9%
- Capital Outlay	---	---	166	0.0%	---	---	125,187	0.0%	125,353	0.0%	9,598	0.0%	1206.0%
Culture and Recreation													
Libraries	38,787,385	2.2%	7,248,271	0.4%	10,056,931	1.5%	9,405,069	1.3%	65,497,656	1.3%	64,800,193	1.3%	1.1%
- Capital Outlay	1,360,819	0.1%	17,980	0.0%	3,918,024	0.6%	682,779	0.1%	5,979,602	0.1%	4,636,936	0.1%	29.0%
Parks and Recreation	214,775,596	12.0%	157,595,044	8.6%	42,585,043	6.5%	37,903,659	5.2%	452,859,342	9.0%	383,740,486	7.9%	18.0%
- Capital Outlay	56,838,466	3.2%	45,996,935	2.5%	9,971,736	1.5%	18,225,817	2.5%	131,032,954	2.6%	126,513,209	2.6%	3.6%
Housing/Economic Dev.	228,997,031	12.8%	129,310,974	7.0%	31,112,098	4.8%	32,965,629	4.5%	422,385,732	8.4%	364,493,031	7.5%	15.9%
- Capital Outlay	16,141,740	0.9%	28,015,552	1.5%	10,376,138	1.6%	11,423,004	1.6%	65,956,434	1.3%	78,329,251	1.6%	-15.8%
Conservation of Nat. Res.	---	---	3,350,926	0.2%	70,534	0.0%	164,508	0.0%	3,585,968	0.1%	2,986,340	0.1%	20.1%
- Capital Outlay	---	---	32,125	0.0%	---	---	239,414	0.0%	271,539	0.0%	869,609	0.0%	-68.8%
Airport	3,116,769	0.2%	2,646,200	0.1%	3,051,224	0.5%	4,383,981	0.6%	13,198,174	0.3%	12,638,677	0.3%	4.4%
- Capital Outlay	5,007,609	0.3%	2,029,523	0.1%	9,030,063	1.4%	4,887,025	0.7%	20,954,220	0.4%	26,464,752	0.5%	-20.8%
Transit	4,216,924	0.2%	11,148,753	0.6%	1,184,594	0.2%	1,497,722	0.2%	18,047,993	0.4%	17,467,443	0.4%	3.3%
- Capital Outlay	8,005,470	0.4%	3,296,053	0.2%	---	---	18,713	0.0%	11,320,236	0.2%	6,221,185	0.1%	82.0%
Unallocated Insurance	6,566,226	0.4%	1,382,881	0.1%	999,549	0.2%	2,391,708	0.3%	11,340,364	0.2%	14,840,293	0.3%	-23.6%
All Other Unallocated	25,341,599	1.4%	14,305,938	0.8%	6,337,375	1.0%	5,624,984	0.8%	51,609,896	1.0%	53,938,502	1.1%	-4.3%
- Capital Outlay	74,436	0.0%	2,799,136	0.2%	2,189,708	0.3%	1,787,491	0.2%	6,850,771	0.1%	14,412,115	0.3%	-52.5%
Capital Outlay for Enterprise Funds	4,976,619	0.3%	17,316,045	0.9%	5,254,451	0.8%	6,034,320	0.8%	33,581,435	0.7%	37,476,466	0.8%	-10.4%
Debt Service	227,434,093	12.7%	210,217,559	11.4%	102,201,136	15.6%	113,537,869	15.5%	653,390,657	13.0%	607,442,960	12.4%	7.6%
- Interest and Fiscal Charges	62,015,998	3.5%	81,691,289	4.4%	30,007,465	4.6%	39,825,317	5.5%	213,540,069	4.3%	255,147,928	5.2%	-16.3%
<i>Total Current Expenditures</i>	<i>\$1,275,835,741</i>	<i>71.5%</i>	<i>\$1,109,118,848</i>	<i>60.2%</i>	<i>\$341,497,116</i>	<i>52.2%</i>	<i>\$388,590,778</i>	<i>53.2%</i>	<i>\$3,115,042,483</i>	<i>62.1%</i>	<i>\$2,921,864,021</i>	<i>59.8%</i>	<i>6.6%</i>
<i>Total Capital Outlay</i>	<i>219,286,530</i>	<i>12.3%</i>	<i>441,760,038</i>	<i>24.0%</i>	<i>180,912,551</i>	<i>27.6%</i>	<i>188,517,731</i>	<i>25.8%</i>	<i>1,030,476,850</i>	<i>20.6%</i>	<i>1,097,801,667</i>	<i>22.5%</i>	<i>-6.1%</i>
<i>Total Debt Service</i>	<i>289,450,091</i>	<i>16.2%</i>	<i>291,908,848</i>	<i>15.8%</i>	<i>132,208,601</i>	<i>20.2%</i>	<i>153,363,186</i>	<i>21.0%</i>	<i>866,930,726</i>	<i>17.3%</i>	<i>862,590,888</i>	<i>17.7%</i>	<i>0.5%</i>
Total Expenditures	\$1,784,572,362	100.0%	\$1,842,787,734	100.0%	\$654,618,268	100.0%	\$730,471,695	100.0%	\$5,012,450,059	100.0%	\$4,882,256,576	100.0%	2.7%
<i>Percent of Total Expenditures</i>	<i>35.6%</i>		<i>36.8%</i>		<i>13.1%</i>		<i>14.6%</i>		<i>100.0%</i>		<i>100.0%</i>		
Other Financing Uses													
Debt Redemption - Refunded Bonds	\$12,440,250		\$74,284,625		\$31,745,023		\$32,960,344		\$151,430,242		\$144,154,690		
Other Financing Uses	---		39,610		706,037		2,181,165		2,926,812		74,348,424		
Transfers to Enterprise Funds	28,670,020		32,003,705		5,674,135		16,268,513		82,616,373		98,805,018		
Transfers to Governmental Funds	215,822,452		276,487,014		77,959,614		87,517,148		657,786,228		710,363,268		
Total Expenditures & Other Financing Uses	\$2,041,505,084		\$2,225,602,688		\$770,703,077		\$869,398,865		\$5,907,209,714		\$5,909,927,976		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	\$121,438,482		\$425,523,626		\$176,247,267		\$205,489,054		\$928,698,429		\$885,716,920		
Special Revenue Fund Unreserved Fund Balance	145,112,174		151,750,703		97,438,190		82,893,368		477,194,435		572,552,176		
Total Unreserved Fund Balance	\$266,550,656		\$577,274,329		\$273,685,457		\$288,382,422		\$1,405,892,864		\$1,458,269,096		
<i>As a Percent of Total Current Expenditures</i>	<i>20.9%</i>		<i>52.0%</i>		<i>80.1%</i>		<i>74.2%</i>		<i>45.1%</i>		<i>49.9%</i>		

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Table 12
Governmental Fund Revenues and Expenditures - 5-Year Change
For Cities Under 2,500 Population
For the Years Ended December 31, 2006 Through 2010

Governmental Funds	2006		2007		2008		2009		2010		5-Year Change	2009/10 Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Revenues												
Taxes	\$126,885,121	30.2%	\$133,954,613	31.0%	\$143,282,363	32.5%	\$151,292,835	34.8%	\$141,291,095	35.1%	11.4%	-6.6%
Special Assessments	21,251,055	5.1%	21,870,763	5.1%	20,684,641	4.7%	22,837,863	5.2%	17,453,277	4.3%	-17.9%	-23.6%
Licenses and Permits	9,715,643	2.3%	8,168,826	1.9%	6,228,072	1.4%	5,537,959	1.3%	4,882,319	1.2%	-49.7%	-11.8%
Intergovernmental Revenues												
Federal Grants	\$25,749,853	6.1%	\$23,648,320	5.5%	\$25,160,858	5.7%	\$19,259,962	4.4%	\$27,435,490	6.8%	6.5%	42.4%
State Grants	135,578,152	32.3%	140,957,788	32.6%	145,741,153	33.1%	136,965,448	31.5%	121,153,426	30.1%	-10.6%	-11.5%
County Grants	3,848,270	0.9%	4,192,278	1.0%	6,118,084	1.4%	4,786,738	1.1%	4,313,785	1.1%	12.1%	-9.9%
Local Units Grants	3,049,943	0.7%	5,381,793	1.2%	3,453,344	0.8%	7,367,009	1.7%	4,405,939	1.1%	44.5%	-40.2%
Total Intergovernmental Revenues	\$168,226,218	40.1%	\$174,180,179	40.3%	\$180,473,439	40.9%	\$168,379,157	38.7%	\$157,308,640	39.1%	-6.5%	-6.6%
Charges for Services	\$39,429,501	9.4%	\$39,887,821	9.2%	\$41,213,647	9.4%	\$43,906,639	10.1%	\$41,632,033	10.3%	5.6%	-5.2%
Fines and Forfeits	2,601,409	0.6%	2,705,767	0.6%	2,704,426	0.6%	2,371,938	0.5%	2,109,513	0.5%	-18.9%	-11.1%
Interest Earnings	13,837,159	3.3%	16,135,370	3.7%	12,238,485	2.8%	8,146,692	1.9%	5,985,894	1.5%	-56.7%	-26.5%
All Other Revenues	37,560,395	9.0%	35,702,876	8.3%	33,949,681	7.7%	32,845,750	7.5%	31,613,116	7.9%	-15.8%	-3.8%
Total Revenues	\$419,506,501	100.0%	\$432,606,215	100.0%	\$440,774,754	100.0%	\$435,318,833	100.0%	\$402,275,887	100.0%	-4.1%	-7.6%
Other Financing Sources												
Borrowing	\$108,625,377		\$106,363,128		\$80,875,210		\$75,703,115		\$75,829,392		-30.2%	0.2%
Other Sources	4,929,064		6,021,932		3,428,617		4,015,420		2,262,524		-54.1%	-43.7%
Transfers from Enterprise Funds	24,875,761		31,030,420		18,246,908		19,886,246		18,470,167		-25.8%	-7.1%
Transfers from Governmental Funds	43,269,382		55,378,481		43,255,200		44,162,303		38,856,682		-10.2%	-12.0%
Total Revenues & Other Financing Sources	\$601,206,085		\$631,400,176		\$586,580,689		\$579,085,917		\$537,694,652		-10.6%	-7.1%
Expenditures (Including Capital Outlay)												
General Government	\$86,600,518	16.1%	\$81,373,630	15.6%	\$85,994,709	16.1%	\$83,037,033	16.6%	\$74,844,838	16.4%	-13.6%	-9.9%
Public Safety	103,619,580	19.3%	105,805,130	20.3%	109,878,477	20.6%	102,649,714	20.5%	97,773,255	21.4%	-5.6%	-4.8%
Streets and Highways	130,187,422	24.2%	134,717,860	25.9%	125,747,755	23.5%	111,700,989	22.3%	102,194,090	22.3%	-21.5%	-8.5%
Sanitation	14,524,755	2.7%	4,501,941	0.9%	4,871,035	0.9%	4,350,858	0.9%	4,748,314	1.0%	-67.3%	9.1%
Health	724,674	0.1%	369,917	0.1%	171,227	0.0%	358,965	0.1%	135,039	0.0%	-81.4%	-62.4%
Libraries	6,492,363	1.2%	7,167,247	1.4%	7,077,593	1.3%	7,115,150	1.4%	7,133,132	1.6%	9.9%	0.3%
Parks and Recreation	35,619,107	6.6%	35,733,836	6.9%	34,252,561	6.4%	28,965,887	5.8%	28,444,007	6.2%	-20.1%	-1.8%
Housing and Economic Development	35,217,728	6.6%	35,424,869	6.8%	47,868,212	9.0%	33,675,025	6.7%	26,432,084	5.8%	-24.9%	-21.5%
Airports	5,522,842	1.0%	5,610,256	1.1%	4,593,610	0.9%	7,068,149	1.4%	7,361,781	1.6%	33.3%	4.2%
All Other Expenditures	13,680,159	2.5%	10,953,047	2.1%	13,432,963	2.5%	11,219,233	2.2%	9,286,161	2.0%	-32.1%	-17.2%
Capital Outlay for Enterprise Funds	26,476,396	4.9%	10,541,208	2.0%	7,305,203	1.4%	19,949,122	4.0%	16,361,693	3.6%	-38.2%	-18.0%
Debt Service	78,713,671	14.6%	88,484,137	17.0%	93,359,405	17.5%	90,222,184	18.0%	82,722,218	18.1%	5.1%	-8.3%
Total Expenditures	\$537,379,215	100.0%	\$520,683,078	100.0%	\$534,552,750	100.0%	\$500,312,309	100.0%	\$457,436,612	100.0%	-14.9%	-8.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$2,918,527		\$3,861,787		\$1,884,556		\$2,728,100		\$9,057,316			
Other Financing Uses	1,956,332		2,847,854		1,285,071		594,003		1,385,074			
Transfers to Enterprise Funds	10,022,323		12,008,858		8,845,493		8,630,302		11,503,455			
Transfers to Governmental Funds	43,272,686		55,372,481		43,255,200		44,081,763		38,872,842			
Total Expenditures & Other Financing Uses	\$595,549,083		\$594,774,058		\$589,823,070		\$556,346,477		\$518,255,299			

Table 13
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2010

Population - 2010 Census*	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2010		2009		
	68,272	59,803	81,531	96,498	75,066	381,170	407,798								
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$25,066,363	33.1%	\$21,546,441	31.7%	\$27,948,373	33.5%	\$34,359,959	32.3%	\$20,731,803	30.2%	\$129,652,939	32.2%	\$138,563,153	31.8%	-6.4%
Tax Increment Taxes	2,623,702	3.5%	1,889,004	2.8%	2,621,120	3.1%	2,175,368	2.0%	569,061	0.8%	9,878,255	2.5%	10,739,898	2.5%	-8.0%
Franchise Taxes	483,205	0.6%	220,998	0.3%	286,594	0.3%	376,898	0.4%	28,340	0.0%	1,396,035	0.3%	1,640,772	0.4%	-14.9%
Local Sales and Hotel/Motel Taxes	17,254	0.0%	223,967	0.3%	22,915	0.0%	5,235	0.0%	9,278	0.0%	278,649	0.1%	260,199	0.1%	7.1%
Gravel and Gambling Taxes	5,511	0.0%	5,606	0.0%	18,168	0.0%	11,750	0.0%	44,182	0.1%	85,217	0.0%	88,813	0.0%	-4.0%
Special Assessments	5,007,050	6.6%	2,764,227	4.1%	4,753,304	5.7%	3,389,362	3.2%	1,539,334	2.2%	17,453,277	4.3%	22,837,863	5.2%	-23.6%
Licenses and Permits	1,187,899	1.6%	702,089	1.0%	1,176,627	1.4%	1,008,692	0.9%	807,012	1.2%	4,882,319	1.2%	5,537,959	1.3%	-11.8%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	\$612,137	0.8%	\$959,661	1.4%	\$707,840	0.8%	\$985,572	0.9%	\$1,425,487	2.1%	\$4,690,697	1.2%	\$4,852,904	1.1%	-3.3%
- Other	2,105,915	2.8%	4,830,862	7.1%	3,104,566	3.7%	7,227,687	6.8%	5,475,763	8.0%	22,744,793	5.7%	14,407,058	3.3%	57.9%
State - Local Government Aid	16,538,815	21.8%	13,772,010	20.2%	18,141,787	21.8%	22,381,064	21.0%	13,508,725	19.7%	84,342,401	21.0%	94,247,444	21.7%	-10.5%
- Market Value Credit	689,977	0.9%	799,257	1.2%	1,191,205	1.4%	1,676,064	1.6%	1,350,628	2.0%	5,707,131	1.4%	13,186,400	3.0%	-56.7%
- Taconite Aids	1,030,621	1.4%	2,037,194	3.0%	1,234,457	1.5%	1,290,067	1.2%	230,060	0.3%	5,822,399	1.4%	4,453,832	1.0%	30.7%
- Highways	28,948	0.0%	78,232	0.1%	7,993	0.0%	39,967	0.0%	18,604	0.0%	173,744	0.0%	312,994	0.1%	-44.5%
- Other	4,268,669	5.6%	2,661,467	3.9%	3,890,788	4.7%	7,619,460	7.2%	6,667,367	9.7%	25,107,751	6.2%	24,764,778	5.7%	1.4%
County - Highways	64,603	0.1%	201,276	0.3%	214,774	0.3%	654,166	0.6%	31,690	0.0%	1,166,509	0.3%	2,394,756	0.6%	-51.3%
- Other	1,116,657	1.5%	965,471	1.4%	309,910	0.4%	434,186	0.4%	321,052	0.5%	3,147,276	0.8%	2,391,982	0.5%	31.6%
Local - IRRRB	774,390	1.0%	619,334	0.9%	481,747	0.6%	207,074	0.2%	138,266	0.2%	2,220,811	0.6%	4,805,650	1.1%	-53.8%
- Other	35,820	0.0%	885,181	1.3%	174,560	0.2%	635,605	0.6%	453,962	0.7%	2,185,128	0.5%	2,561,359	0.6%	-14.7%
Total Intergovernmental Revenues	\$27,266,552	36.0%	\$27,809,945	40.9%	\$29,459,627	35.3%	\$43,150,912	40.6%	\$29,621,604	43.1%	\$157,308,640	39.1%	\$168,379,157	38.7%	-6.6%
Charges for Services															
General Government	\$665,327	0.9%	\$235,541	0.3%	\$554,119	0.7%	\$545,040	0.5%	\$365,539	0.5%	\$2,365,566	0.6%	\$2,990,216	0.7%	-20.9%
Public Safety	2,746,589	3.6%	3,373,870	5.0%	4,079,518	4.9%	6,120,785	5.8%	4,825,512	7.0%	21,146,274	5.3%	21,886,983	5.0%	-3.4%
Streets and Highways	208,750	0.3%	95,065	0.1%	97,355	0.1%	279,225	0.3%	163,213	0.2%	843,608	0.2%	846,611	0.2%	-0.4%
Sanitation	692,727	0.9%	586,231	0.9%	439,373	0.5%	557,849	0.5%	795,242	1.2%	3,071,422	0.8%	3,283,692	0.8%	-6.5%
Libraries	72,308	0.1%	35,197	0.1%	89,255	0.1%	60,649	0.1%	8,592	0.0%	266,001	0.1%	276,636	0.1%	-3.8%
Parks and Recreation	1,544,592	2.0%	1,050,643	1.5%	1,851,736	2.2%	1,428,401	1.3%	696,208	1.0%	6,571,580	1.6%	6,551,320	1.5%	0.3%
Airports	294,624	0.4%	322,316	0.5%	42,118	0.1%	273,795	0.3%	130,293	0.2%	1,063,146	0.3%	830,914	0.2%	27.9%
Transit	---	---	39,268	0.1%	---	---	5,582	0.0%	---	---	44,850	0.0%	226,833	0.1%	-80.2%
Cemetery	93,763	0.1%	52,544	0.1%	40,066	0.0%	76,317	0.1%	55,057	0.1%	317,747	0.1%	338,517	0.1%	-6.1%
All Other	913,821	1.2%	528,363	0.8%	1,396,754	1.7%	2,154,600	2.0%	948,301	1.4%	5,941,839	1.5%	6,674,917	1.5%	-11.0%
Total Charges for Services	\$7,232,501	9.5%	\$6,319,038	9.3%	\$8,590,294	10.3%	\$11,502,243	10.8%	\$7,987,957	11.6%	\$41,632,033	10.3%	\$43,906,639	10.1%	-5.2%
Fines and Forfeits	\$663,799	0.9%	\$373,303	0.5%	\$431,049	0.5%	\$506,542	0.5%	\$134,820	0.2%	\$2,109,513	0.5%	\$2,371,938	0.5%	-11.1%
Interest Earnings	1,331,621	1.8%	1,143,368	1.7%	1,052,374	1.3%	1,535,680	1.4%	922,851	1.3%	5,985,894	1.5%	8,146,692	1.9%	-26.5%
All Other Revenues	4,923,146	6.5%	5,028,876	7.4%	7,036,546	8.4%	8,310,849	7.8%	6,313,699	9.2%	31,613,116	7.9%	32,845,750	7.5%	-3.8%
Total Revenues	\$75,808,603	100.0%	\$68,026,862	100.0%	\$83,396,991	100.0%	\$106,333,490	100.0%	\$68,709,941	100.0%	\$402,275,887	100.0%	\$435,318,833	100.0%	-7.6%
Other Financing Sources															
Borrowing - Bonds Issued	\$19,544,697		\$7,327,507		\$15,344,251		\$18,974,087		\$7,539,068		\$68,729,610		\$64,247,139		
- Other Long-Term Debt Issued	389,992		757,125		508,379		2,401,080		2,370,877		6,427,453		11,095,117		
- Short-Term Debt Issued	490,331		---		87,354		---		94,644		672,329		360,859		
Other Financing Sources	376,512		207,971		418,849		968,519		290,673		2,262,524		4,015,420		
Transfers from - Enterprise Funds	4,468,040		3,730,219		4,558,715		3,699,476		2,013,717		18,470,167		19,886,246		
- Governmental Funds	9,297,102		5,109,652		10,744,339		10,153,137		3,552,452		38,856,682		44,162,303		
Total Revenues & Other Financing Sources	\$110,375,277		\$85,159,336		\$115,058,878		\$142,529,789		\$84,571,372		\$537,694,652		\$579,085,917		

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

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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, 2010

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	305,177	68,058	11,801	43,355	1,434,537	12,040	1,489,932	279,063	7,664	90,128	84,720	2,336,543	---	---	306,993	326,333	2,969,869
Adams	171,741	48,260	956	---	265,598	---	265,598	110,626	2,919	14,874	5,620	620,594	453,461	3,442	3,330	35,915	1,116,742
Adrian	427,400	95,969	14,623	192,864	415,160	---	608,024	164,871	3,010	24,317	30,469	1,368,683	---	---	239,262	234,735	1,842,680
Afton	1,553,663	---	89,964	---	34,606	7,998	42,604	396	17,548	1,280	5,568	1,711,023	---	---	---	645,611	2,356,634
Aitkin	882,273	17,426	22,789	25,586	1,089,461	29,855	1,144,902	186,039	9,876	22,232	181,119	2,466,656	615,000	---	400,777	758,628	4,241,061
Akeley	177,960	32,810	290	---	86,845	---	86,845	60,209	654	413	16,712	375,893	---	---	20,620	---	396,513
Albany	953,749	1,305,165	67,971	---	691,199	12,327	703,526	70,798	11,210	72,732	198,435	3,383,586	4,773,327	59,982	125,710	2,505,027	10,847,632
Albert Lea	6,280,236	940,455	367,608	4,729,219	6,710,325	502,118	11,941,662	631,828	94,861	730,106	1,086,508	22,073,264	3,260,000	108,669	---	749,004	26,190,937
Alberta	50,073	657	100	---	31,573	---	31,573	12,364	---	414	1,854	97,035	---	5,000	---	---	102,035
Albertville	2,946,660	575,468	217,530	---	957,479	57,899	1,015,378	417,828	---	141,487	152,256	5,466,607	---	31,327	---	885,706	6,383,640
Alden	149,044	26,720	1,635	86,765	188,246	---	275,011	43,071	625	12,813	16,271	525,190	---	25	8,000	4,816	538,031
Aldrich	4,086	---	2,067	---	506	---	506	31	---	327	---	7,017	---	---	---	---	7,017
Alexandria	5,566,879	934,883	354,398	561,855	2,696,210	---	3,258,065	1,827,348	123,976	123,834	1,686,837	13,876,220	5,213,216	8,600	400,000	1,008,588	20,506,624
Alpha	31,886	---	---	---	53,853	---	53,853	13,259	---	867	23,198	123,063	---	10,000	---	11,920	144,983
Altura	86,999	---	7,251	---	108,894	---	108,894	151,536	3,897	4,991	59,733	423,301	---	4,000	---	---	427,301
Alvarado	25,186	35,736	2,050	23,343	68,593	2,659	94,595	2,883	377	1,195	39,451	201,473	584,243	---	50,000	13,291	849,007
Amboy	175,019	---	1,392	829	167,768	600	169,197	39,249	---	9,051	13,180	407,088	---	8,001	---	394,773	809,862
Andover	12,282,208	1,725,695	329,901	246,714	1,592,876	149,830	1,989,420	2,373,712	104,780	1,107,335	376,527	20,289,578	3,171,688	43,217	596,930	5,641,398	29,742,811
Annandale	1,173,818	290,981	61,473	---	386,564	---	386,564	488,418	8,711	11,965	355,742	2,777,672	231,103	22,863	207,000	762,935	4,001,573
Anoka	9,858,737	423,590	338,505	---	2,307,573	---	2,307,573	988,742	174,422	355,509	86,807	14,533,885	3,740,000	---	1,584,996	272,500	20,131,381
Apple Valley	25,284,927	2,055,783	1,018,847	969,884	2,021,774	5,000	2,996,658	3,111,706	258,165	593,336	1,124,991	36,444,413	4,012,191	109,558	2,054,450	3,680,241	46,300,853
Appleton	863,611	73,759	15,973	---	951,133	---	951,133	234,149	4,107	15,881	130,797	2,289,410	---	---	6,793	---	2,296,203
Arco	21,026	---	3,330	---	26,384	---	26,384	2,484	---	242	9,807	63,273	---	---	---	---	63,273
Arden Hills	3,518,884	388,768	255,265	438,941	440,003	---	878,944	393,527	27,013	231,340	113,306	5,807,047	---	---	143,000	576,791	6,526,838
Argyle	90,124	21,281	1,376	42,357	228,138	10,678	281,173	23,432	817	2,959	39,273	460,435	2,314,000	---	---	---	2,774,435
Arlington	703,486	174,391	19,975	27,589	739,565	---	767,154	265,870	5,972	26,263	76,862	2,039,973	153,600	---	20,469	696,798	2,910,840
Ashby	186,285	45,290	2,486	236,029	139,713	500	376,242	147,211	2,006	4,198	29,433	793,151	17,000	---	---	---	810,151
Askov	123,872	---	4,761	---	79,411	---	79,411	25,601	---	2,998	43,442	280,085	---	---	---	---	280,085
Atwater	304,162	76,006	11,565	---	319,736	---	319,736	93,026	7,681	21,004	9,401	842,581	---	2,827	48,500	273,879	1,167,787
Audubon	158,652	93,665	2,676	---	121,332	---	121,332	334,394	2,643	91,341	49,851	854,554	---	---	124,904	14,681	994,139
Aurora	686,553	16,745	6,131	6,000	1,183,383	180,000	1,369,383	24,073	10,407	15,841	79,137	2,208,270	---	---	53,254	152,204	2,413,728

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Austin	5,732,878	678,639	340,281	325,335	9,619,365	299,848	10,244,548	1,173,750	263,588	584,566	562,307	19,580,557	---	40,321	1,589,581	251,987	21,462,446
Avoca	28,620	570	100	---	31,153	---	31,153	4,178	---	60	2,000	66,681	---	---	15,900	3,000	85,581
Avon	827,386	481,511	22,476	---	292,177	---	292,177	150,670	12,300	80,736	715,586	2,582,842	731,032	7,677	19,254	335,000	3,675,805
Babbitt	712,800	---	2,979	44,107	1,131,195	---	1,175,302	431,153	5,895	42,563	42,726	2,413,418	---	98,395	---	580,011	3,091,824
Backus	117,769	93	1,986	---	65,385	---	65,385	77,489	520	5,928	55,220	324,390	---	---	---	---	324,390
Badger	72,936	---	2,468	90,895	125,448	---	216,343	16,667	---	1,606	84,046	394,066	45,000	---	21,864	2,500	463,430
Bagley	405,118	130,822	16,735	---	549,208	---	549,208	96,810	5,262	11,617	40,953	1,256,525	---	---	32,676	69,872	1,359,073
Balaton	161,990	---	2,399	26,390	243,249	---	269,639	286,984	486	7,806	107,261	836,565	406,150	---	12,242	36,420	1,291,377
Barnesville	494,386	248,277	11,836	150	697,264	23,064	720,478	101,129	13,518	33,491	181,730	1,804,845	1,020,000	15,000	907,000	436,186	4,183,031
Barnum	130,145	5,713	---	61,535	151,692	5,500	218,727	47,731	---	2,064	8,972	413,352	---	---	205,512	19,871	638,735
Barrett	204,147	51,655	2,633	41,857	81,691	---	123,548	94,518	---	2,100	37,960	516,561	125,000	---	---	110,070	751,631
Barry	8,247	---	---	---	2,601	---	2,601	---	---	865	328	12,041	---	---	---	---	12,041
Battle Lake	487,872	22,050	10,743	---	86,393	1,487	87,880	9,750	2,541	14,124	80,974	715,934	---	---	90,000	33,600	839,534
Baudette	243,029	---	3,690	3,382	331,795	14,453	349,630	29,880	9,100	8,461	19,459	663,249	---	---	150,000	---	813,249
Baxter	8,116,686	3,418,718	163,218	87,663	504,110	32,300	624,073	1,801,911	125,579	301,739	62,380	14,614,304	8,743,246	13,468	935,716	1,473,098	25,779,832
Bayport	1,092,289	102,640	104,820	---	480,977	14,132	495,109	410,866	61,323	290,658	157,504	2,715,209	---	9,630	122,950	100,041	2,947,830
Beardsley	30,523	545	1,261	25,223	91,461	---	116,684	23,580	513	689	7,208	181,003	---	---	---	---	181,003
Beaver Bay	260,134	15,336	5,355	---	19,982	---	19,982	16,039	703	6,559	14,416	338,524	---	---	3,531	---	342,055
Beaver Creek	118,077	4,574	851	---	116,229	12,163	128,392	38,991	128	2,717	10,367	304,097	---	---	15,000	15,431	334,528
Becker	4,561,656	97,990	51,199	---	834,061	3,305	837,366	2,145,249	11,235	185,234	82,624	7,972,553	3,215,000	6,570	210,564	1,558,157	12,962,844
Bejou	10,812	---	3,545	1,258	20,532	---	21,790	---	---	---	5,335	41,482	---	---	16,212	---	57,694
Belgrade	277,461	36,823	4,425	2,592	222,518	25,181	250,291	64,754	1,001	8,710	37,138	680,603	---	119,890	---	18,296	818,789
Belle Plaine	3,840,424	512,639	120,396	1,464,121	368,836	7,000	1,839,957	367,582	104,890	94,621	142,834	7,023,343	3,358,889	---	1,250,040	905,810	12,538,082
Bellechester	21,375	327	4,052	---	23,121	---	23,121	12,534	582	144	2,217	64,352	---	---	---	7,500	71,852
Bellingham	22,299	---	985	---	74,848	---	74,848	23,486	---	5,490	8,940	136,048	---	---	21,000	---	157,048
Beltrami	13,031	4,163	85	---	29,275	---	29,275	8,916	---	1,335	2,158	58,963	---	---	---	---	58,963
Belview	63,356	332	2,972	---	145,248	---	145,248	17,072	---	8,850	13,842	251,672	---	---	2,500	---	254,172
Bemidji	6,006,614	657,418	554,935	97,749	4,024,880	140,570	4,263,199	1,192,284	200,243	203,315	1,694,540	14,772,548	5,780,000	10,070	1,564,157	486,653	22,613,428
Bena	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	1,302,099	4,590	28,178	270,466	1,121,869	5,902	1,398,237	631,749	19,867	41,988	132,554	3,559,262	---	10,777	168,670	376,550	4,115,259
Bertha	40,328	1,300	425	105,344	153,262	1,000	259,606	48,946	835	6,859	9,893	368,192	---	---	---	---	368,192

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Bethel	229,856	1,226	2,440	---	47,424	4,097	51,521	1,480	1,698	2,442	3,802	294,465	---	---	17,326	---	311,791
Big Falls	64,237	---	219	172,547	89,840	11,424	273,811	43,188	---	6,367	45,669	433,491	---	---	8,000	150	441,641
Big Lake	3,370,697	762,887	181,376	728,264	453,135	133,928	1,315,327	256,556	44,076	114,988	32,850	6,078,757	5,604,568	12,481	470,415	300,838	12,467,059
Bigelow	27,712	2,250	50	166,197	80,946	---	247,143	29,171	---	217	8,960	315,503	---	---	---	6,000	321,503
Bigfork	144,339	648	1,960	---	394,487	6,695	401,182	141,463	2,245	2,683	9,960	704,480	---	---	6,474	---	710,954
Bingham Lake	61,937	---	1,993	---	29,039	---	29,039	1,850	---	3,384	1,554	99,757	---	---	---	---	99,757
Birchwood	323,491	---	9,583	---	238	32,747	32,985	8,008	1,277	1,332	8,202	384,878	---	---	---	---	384,878
Bird Island	273,681	48,068	35,785	---	620,999	9,781	630,780	26,823	11,187	16,216	65,964	1,108,504	---	2,700	---	236,988	1,348,192
Biscay	20,815	---	200	---	15,968	---	15,968	---	---	172	5,323	42,478	---	---	9,900	---	52,378
Biwabik	736,884	3,358	60,640	152,246	559,251	132,074	843,571	180,114	6,862	9,675	60,688	1,901,792	---	2,982	61,180	219,462	2,185,416
Blackduck	251,270	684	4,970	124,703	249,958	---	374,661	103,811	4,482	10,816	369,514	1,120,208	---	---	55,000	609,147	1,784,355
Blaine	22,133,465	1,918,711	1,572,484	216,716	3,120,082	422,724	3,759,522	4,217,737	362,512	712,480	445,111	35,122,022	2,246,823	80,504	302,391	7,729,699	45,481,439
Blomkest	31,721	1,308	8	---	41,621	---	41,621	18,239	---	1,714	16,206	110,817	---	---	---	25,600	136,417
Blooming Prairie	719,381	81,514	9,676	550	720,965	5,196	726,711	68,343	8,098	20,269	31,282	1,665,274	477,230	6,131	15,593	111,244	2,275,472
Bloomington	64,950,356	3,210,522	3,623,605	8,641,365	4,221,808	1,481,611	14,344,784	3,301,329	1,515,366	3,254,636	7,220,660	101,421,258	22,991,428	---	128,563	20,396,515	144,937,764
Blue Earth	1,372,891	206,528	28,456	---	1,851,617	---	1,851,617	1,028,966	4,181	38,921	468,771	5,000,331	1,320,655	501,941	---	349,083	7,172,010
Bluffton	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	15,302	---	6,378	---	16,949	---	16,949	248	339	28	927	40,171	---	---	---	---	40,171
Borup	4,034	---	1,320	---	22,152	---	22,152	150	---	100	4,195	31,951	---	---	---	---	31,951
Bovey	265,851	32,449	25	426,550	307,695	---	734,245	27,925	19,618	4,227	22,427	1,106,767	---	---	---	28,953	1,135,720
Bowlus	27,312	83	2,445	6,416	49,492	---	55,908	51,690	169	2,034	10,293	149,934	---	---	---	---	149,934
Boy River	2,606	---	3,100	---	78,039	500	78,539	6	---	---	250	84,501	---	---	---	2,200	86,701
Boyd	70,158	---	1,319	---	78,564	---	78,564	35,870	4,308	4,204	25,924	220,347	---	---	---	---	220,347
Braham	513,750	1,933	16,265	53,375	503,322	2,502	559,199	93,752	9,482	12,517	24,144	1,231,042	60,000	---	23,844	---	1,314,886
Brainerd	5,457,957	774,829	294,569	2,726,871	6,587,538	462,855	9,777,264	2,332,863	212,913	38,795	1,313,157	20,202,347	1,707,728	8,130	---	1,295,095	23,213,300
Brandon	201,175	141,952	940	48,105	215,149	---	263,254	39,679	---	8,687	121,626	777,313	3,570,000	---	134,834	11,029	4,493,176
Breckenridge	690,280	152,507	30,553	453,126	5,704,987	850	6,158,963	393,639	20,951	28,909	392,564	7,868,366	---	8,000	225,000	78,412	8,179,778
Breezy Point	1,801,139	246,453	44,665	1,525	49,268	20,400	71,193	88,197	18,826	46,703	52,553	2,369,729	---	---	35,658	423,376	2,828,763
Brewster	115,309	52,499	1,458	157,403	202,553	12,500	372,456	67,270	57	5,564	15,443	630,056	---	---	23,288	---	653,344
Bricelyn	107,866	---	569	1,000	143,261	1,236	145,497	40,771	500	13,216	32,153	340,572	---	---	---	9,033	349,605
Brook Park	13,186	---	6,396	---	123,578	---	123,578	13,191	---	820	8,310	165,481	---	---	15,000	---	180,481

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Brooklyn Center	17,336,401	1,491,194	1,063,945	3,168,398	2,641,780	1,181,979	6,992,157	1,098,624	404,908	24,212	144,119	28,555,560	---	---	392,588	4,495,948	33,444,096
Brooklyn Park	41,362,690	2,583,982	1,655,016	5,344,041	4,634,703	741,521	10,720,265	3,632,761	613,337	2,457,517	4,344,197	67,369,765	4,030,000	6,754	104,737	21,554,659	93,065,915
Brooks	22,108	---	3,184	---	31,342	---	31,342	12,738	61	6,408	15,951	91,792	---	---	---	---	91,792
Brookston	23,905	---	800	---	8,811	---	8,811	---	---	---	---	33,516	---	---	---	---	33,516
Brooten	176,559	34,653	10,828	17,119	165,186	2,431	184,736	40,540	5,640	2,398	54,932	510,286	---	---	---	---	510,286
Browerville	161,051	55,836	1,414	---	240,631	---	240,631	88,064	1,053	4,707	39,524	592,280	1,275,932	---	188,814	21,727	2,078,753
Browns Valley	191,064	6,086	4,125	65,573	1,971,365	---	2,036,938	67,380	3,850	6,297	53,013	2,368,753	---	---	58,652	289,683	2,717,088
Brownsdale	161,057	45,532	3,147	---	205,803	6,147	211,950	448	120	2,108	4,496	428,858	---	---	---	---	428,858
Brownsville	98,751	---	3,495	27,472	79,637	1,225	108,334	81,124	260	181	27,897	320,042	---	---	---	---	320,042
Brownton	294,359	62,338	7,366	5,605	277,092	---	282,697	139,833	11,922	8,301	76,108	882,924	---	---	20,000	33,906	936,830
Bruno	10,416	---	875	12,900	21,884	---	34,784	11,778	---	929	961	59,743	---	---	---	23,203	82,946
Buckman	24,124	---	1,649	---	18,517	---	18,517	16,291	---	1,413	---	61,994	---	---	---	---	61,994
Buffalo	4,920,362	150,977	143,362	4,704,286	783,584	---	5,487,870	2,682,530	34,207	185,102	1,745,818	15,350,228	3,699,755	65,113	1,547,635	1,126,027	21,788,758
Buffalo Lake	366,563	122,904	604	12,367	260,539	---	272,906	106,578	1,745	61,329	41,857	974,486	---	---	13,000	2,299,080	3,286,566
Buhl	201,071	26,309	3,704	16,630	555,907	256,659	829,196	82,309	2,713	18,427	110,431	1,274,160	---	---	---	543,007	1,817,167
Burnsville	31,077,246	1,779,650	1,703,937	1,011,634	5,077,056	590,042	6,678,732	5,722,341	595,807	702,741	411,576	48,672,030	13,812,711	80,269	1,621,548	3,365,596	67,552,154
Burtrum	14,420	---	1,970	---	30,153	---	30,153	596	---	131	2,257	49,527	---	---	---	---	49,527
Butterfield	60,920	2,794	2,562	---	182,734	---	182,734	77,074	---	3,014	26,192	355,290	---	---	---	3,000	358,290
Byron	2,062,195	202,271	81,465	7,041	174,416	---	181,457	237,300	8,644	20,160	60,920	2,854,412	---	---	---	364,388	3,218,800
Caledonia	627,778	15,560	13,159	4,550	905,149	22,780	932,479	387,630	9,751	6,715	80,205	2,073,277	525,000	25,580	9,504	---	2,633,361
Callaway	29,528	825	97	103,600	51,756	---	155,356	50,405	---	2,385	216,839	455,435	---	---	7,996	210,520	673,951
Calumet	117,130	61	1,275	---	193,264	85,000	278,264	18,825	632	440	32,959	449,586	---	---	80,506	8,000	538,092
Cambridge	4,605,320	720,219	189,302	428,096	3,184,073	126,465	3,738,634	429,095	62,577	341,603	301,886	10,388,636	978,144	---	272,585	3,026,222	14,665,587
Campbell	21,595	---	575	---	66,321	---	66,321	9,300	---	695	9,301	107,787	---	---	---	6,722	114,509
Canby	517,277	12,272	5,242	327,617	730,250	60,980	1,118,847	137,769	8,404	28,559	320,881	2,149,251	---	---	---	114,812	2,264,063
Cannon Falls	3,109,207	258,981	44,344	9,809	889,685	101,390	1,000,884	350,627	43,872	36,926	301,266	5,146,107	51,706	249,942	126,748	2,901,599	8,476,102
Canton	87,506	---	---	---	106,966	---	106,966	440	317	9,679	29,415	234,323	49,942	---	10,615	3,445	298,325
Carlos	130,206	36,334	2,005	---	122,576	---	122,576	20,675	2,654	861	118,448	433,759	---	---	46,771	75,770	556,300
Carlton	204,449	---	15,214	---	268,382	9,512	277,894	118,744	1,801	3,071	67,785	688,958	---	---	---	---	688,958
Carver	1,869,581	90,924	158,522	43,865	57,342	92,383	193,590	129,150	11,274	58,372	179,016	2,690,429	2,325,000	---	---	28,291	5,043,720
Cass Lake	294,592	---	10,204	74,048	445,934	7,086	527,068	50,771	1,222	8,773	27,469	920,099	140,000	---	---	---	1,060,099

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Cedar Mills	16,343	---	750	---	8,422	---	8,422	---	---	1,111	124	26,750	---	---	---	---	26,750
Center City	166,205	134,560	5,409	---	35,228	---	35,228	208,518	1,624	25,158	52,264	628,966	---	---	---	18	628,984
Centerville	2,148,804	659,531	97,207	382,802	138,363	16,640	537,805	4,408	36,028	48,262	38,082	3,570,127	---	---	209,500	1,214,292	4,993,919
Ceylon	61,119	---	1,075	---	142,255	952	143,207	34,776	333	313	448	241,271	---	15,205	45,580	---	302,056
Champlin	11,423,185	378,504	333,964	15,755	1,148,234	56,338	1,220,327	2,727,823	289,022	605,233	225,667	17,203,725	---	6,180	967,706	1,835,555	20,013,166
Chandler	74,500	---	100	---	84,937	---	84,937	23,016	---	8,915	26,648	218,116	---	---	12,675	4,500	235,291
Chanhassen	10,912,420	790,426	1,331,374	---	249,386	152,164	401,550	887,444	123,609	222,719	208,281	14,877,823	5,235,964	30,675	1,105,000	---	21,249,462
Chaska	13,387,271	1,576,743	677,005	601,911	1,124,378	524,816	2,251,105	1,698,629	145,979	42,015	511,350	20,290,097	6,724,071	8,466	1,095,789	6,144,508	34,262,931
Chatfield	1,208,665	303,922	17,538	---	784,490	72,148	856,638	233,922	19,485	67,826	3,201,476	5,909,472	1,455,000	2,389	305,619	1,091,202	8,763,682
Chickamaw Beach	25,655	795	937	---	140	---	140	---	---	282	302	28,111	---	---	---	---	28,111
Chisago City	1,866,382	147,717	65,124	170,255	20,367	297	190,919	178,339	---	26,987	133,252	2,608,720	965,000	3,000	144,863	68,092	3,789,675
Chisholm	907,441	36,977	39,285	1,587,835	4,209,089	661,385	6,458,309	163,151	24,715	82,334	145,776	7,857,988	110,000	29,083	---	---	7,997,071
Chokio	53,538	584	359	---	151,493	---	151,493	19,473	---	1,423	16,395	243,265	---	---	---	11,627	254,892
Circle Pines	2,830,764	164,450	51,108	---	395,093	144,715	539,808	113,703	24,777	55,713	77,654	3,857,977	1,060,850	84,000	---	635,000	5,637,827
Clara City	469,502	779	8,647	542,008	396,206	---	938,214	42,989	16,567	46,337	211,018	1,734,053	---	---	25,000	31,055	1,790,108
Claremont	274,005	1,828	15,146	---	173,928	---	173,928	18,958	2,966	3,261	17,037	507,129	---	470	---	---	507,599
Clarissa	115,461	---	425	---	178,308	---	178,308	23,072	283	11,644	14,891	344,084	---	---	22,000	1,203	367,287
Clarkfield	181,445	11,303	7,612	244,793	396,225	36,367	677,385	68,147	4,804	11,097	31,592	993,385	---	---	---	---	993,385
Clarks Grove	79,254	11,842	3,436	18,298	191,726	1,000	211,024	55,471	---	11,317	5,823	378,167	---	---	---	32,249	410,416
Clear Lake	298,065	12,678	8,657	123,854	39,797	446	164,097	227,093	2,666	63	42,988	756,307	---	---	---	---	756,307
Clearbrook	157,512	41,926	519	135	176,144	---	176,279	151,338	2,089	2,192	59,405	591,260	---	---	87,400	---	678,660
Clearwater	1,111,032	112,488	47,592	---	163,552	130,238	293,790	175,705	4,056	12,902	58,877	1,816,442	---	---	---	53,954	1,870,396
Clements	37,876	---	1,055	---	49,427	4,422	53,849	15,354	---	5,919	29,889	143,942	---	---	---	---	143,942
Cleveland	188,265	---	9,906	16,000	168,411	14,837	199,248	41,462	9,896	2,384	75,001	526,162	---	---	---	8,000	534,162
Climax	40,612	---	395	---	53,621	---	53,621	7,627	282	1,476	10,404	114,417	---	850	---	2,135	117,402
Clinton	32,300	---	618	39,579	176,207	---	215,786	31,533	---	4,021	12,833	297,091	---	---	---	---	297,091
Clitherall	4,320	---	4,000	---	18,788	---	18,788	56	---	331	1,994	29,489	---	---	---	---	29,489
Clontarf	34,564	---	---	---	30,227	---	30,227	---	---	---	2,985	67,776	5,000	---	1,294	---	74,070
Cloquet	2,568,607	45,953	146,483	1,369	2,963,964	4,150	2,969,483	428,676	94,743	169,191	300,938	6,724,074	2,160,000	---	150,119	991,366	10,025,559
Coates	37,935	---	14,195	---	45	---	45	2,804	3,893	481	198	59,551	---	---	---	---	59,551
Cobden	2,102	---	1,881	---	3,528	---	3,528	282	---	---	400	8,193	---	---	---	---	8,193

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Cohasset	1,952,607	254	10,865	---	229,477	436,683	666,160	112,548	6,469	95,371	15,813	2,860,087	---	59,843	---	498,153	3,418,083
Cokato	1,119,946	---	11,362	5,000	465,528	3,360	473,888	235,933	470	21,566	45,946	1,909,111	---	---	13,364	261,195	2,183,670
Cold Spring	841,041	1,251,469	63,922	24,268	947,874	---	972,142	485,648	32,926	131,089	1,304,270	5,082,507	3,895,654	---	210,450	610,153	9,798,764
Coleraine	760,561	50,651	10,883	---	584,032	432,414	1,016,446	145,485	3,600	4,483	306,098	2,298,207	---	10,607	50,000	162,127	2,520,941
Cologne	706,489	79,849	36,383	---	101,761	42,147	143,908	245,649	6,120	38,009	---	1,256,407	---	---	---	275,348	1,531,755
Columbia Heights	9,803,401	1,020,334	479,148	2,775,657	1,950,439	210,347	4,936,443	1,479,006	211,588	469,312	273,446	18,672,678	---	---	407,272	4,943,238	24,023,188
Columbus	2,025,472	1,709,924	50,817	---	1,006	19,080	20,086	341,021	26,350	30,322	145,652	4,349,644	4,971,877	---	---	316,733	9,638,254
Comfrey	143,034	24,110	2,565	---	125,781	15,724	141,505	132,450	370	27,173	97,402	568,609	---	6,285	---	566,200	1,141,094
Comstock	13,984	---	---	---	19,586	---	19,586	---	---	413	266	34,249	---	---	---	---	34,249
Conger	47,191	---	5	1,649	11,993	1,253	14,895	37,969	---	7,284	12,783	120,127	---	---	3,600	---	123,727
Cook	289,815	---	2,375	1,701,644	388,912	168,916	2,259,472	161,450	2,513	13,715	63,863	2,793,203	---	20,000	---	70,632	2,883,835
Coon Rapids	26,616,206	2,360,581	1,424,439	1,036,969	2,324,791	538,491	3,900,251	2,720,299	405,998	1,184,308	825,543	39,437,625	16,873,528	---	108,404	15,262,693	71,682,250
Corcoran	2,985,892	16,325	95,626	---	366,054	26,795	392,849	198,102	121,272	51,203	127,458	3,988,727	806,454	---	---	46,573	4,841,754
Correll	8,336	---	95	---	9,821	---	9,821	1,791	---	23	6,933	26,999	---	2,242	---	---	29,241
Cosmos	186,255	4,095	4,543	---	160,404	---	160,404	48,296	555	4,443	10,299	418,890	---	---	---	18,911	437,801
Cottage Grove	13,363,519	2,899,954	753,468	47,651	700,552	361,582	1,109,785	3,429,799	201,559	664,324	577,423	22,999,831	---	---	2,758	1,231,180	24,233,769
Cottonwood	420,022	56,769	6,306	---	337,245	---	337,245	130,869	3,556	19,890	194,747	1,169,404	---	50,000	---	176,632	1,396,036
Courtland	126,740	104,991	6,306	12,120	86,180	---	98,300	686	---	2,431	2,484	341,938	300,000	---	---	---	641,938
Cromwell	168,819	---	60	---	38,153	35,761	73,914	100,759	---	85	13,394	357,031	83,377	---	44,200	---	484,608
Crookston	2,018,344	830,034	114,124	808,949	12,310,818	26,196	13,145,963	815,181	81,143	161,887	691,244	17,857,920	---	43,126	71,914	531,897	18,504,857
Crosby	1,390,147	248,066	28,890	---	1,094,350	---	1,094,350	701,929	25,028	40,400	514,344	4,043,154	517,104	---	30,000	42,178	4,632,436
Crosslake	2,593,649	128,663	55,615	---	77,091	72,723	149,814	368,643	59,528	22,313	306,813	3,685,038	---	2,500	266,989	---	3,954,527
Crystal	9,229,106	2,102,306	666,542	539,497	2,453,684	50,190	3,043,371	769,153	426,922	998,309	729,437	17,965,146	2,263,501	32,158	40,500	1,095,407	21,396,712
Currie	76,907	640	1,825	---	89,074	---	89,074	11,429	---	2,173	19,147	201,195	---	---	---	40,939	242,134
Cuyuna	109,469	9,148	3,497	---	21,626	---	21,626	9,686	3,885	414	9,916	167,641	---	---	---	---	167,641
Cyrus	29,556	---	1,345	---	89,051	---	89,051	13,935	298	7,645	14,145	155,975	---	---	1,400	---	157,375
Dakota	94,573	---	353	---	52,353	---	52,353	27,175	---	1,166	8,732	184,352	---	---	---	---	184,352
Dalton	39,010	---	350	---	66,348	---	66,348	22,418	---	211	10,509	138,846	---	---	3,500	6,430	148,776
Danube	61,662	653	2,715	---	173,901	---	173,901	85,918	4,648	11,913	20,773	362,183	---	---	---	---	362,183
Danvers	25,691	---	300	---	21,938	---	21,938	13,120	---	701	10,233	71,983	---	---	31,086	---	103,069
Darfur	27,813	---	779	44,000	48,877	---	92,877	8,902	---	2,153	44,020	176,544	200,000	---	---	---	376,544

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Darwin	45,258	750	853	---	42,497	---	42,497	24,735	430	193	17,674	132,390	---	---	---	13,080	145,470
Dassel	548,150	12,258	6,152	---	347,072	2,500	349,572	114,682	2,066	13,118	54,328	1,100,326	336,000	---	22,000	279,250	1,737,576
Dawson	787,010	8,244	3,030	28,340	628,293	8,120	664,753	69,179	12,061	12,016	505,340	2,061,633	87,107	28,310	---	12,750	2,189,800
Dayton	3,201,790	3,254,527	77,278	---	276,454	---	276,454	94,152	84,697	89,183	41,762	7,119,843	1,420,449	---	---	1,172,941	9,713,233
De Graff	12,529	---	---	---	30,345	---	30,345	---	---	3,282	7,788	53,944	---	---	20,475	---	74,419
Deephaven	1,992,450	2,662	198,040	---	50,207	8,466	58,673	366,914	72,491	38,224	5,718	2,735,172	---	1,021	20,590	---	2,756,783
Deer Creek	40,468	1,490	2,230	3,003	75,713	1,118	79,834	39,064	309	5,001	20,422	188,818	---	---	---	35,968	224,786
Deer River	406,581	61,219	9,819	143,000	401,525	---	544,525	204,901	12,900	92	59,452	1,299,489	35,000	11,031	---	44,750	1,390,270
Deerwood	468,208	---	4,088	7,028	72,456	---	79,484	104,942	8,431	1,067	50,220	716,440	---	---	---	---	716,440
Delano	2,791,735	79,563	210,936	41,006	807,299	25,121	873,426	473,709	---	28,759	264,019	4,722,147	---	---	623,265	2,257,794	7,603,206
Delavan	88,679	1,588	1,575	4,900	65,874	666	71,440	26,446	137	1,903	16,632	208,400	---	---	5,000	---	213,400
Delhi	1,692	---	265	---	25,274	---	25,274	2,080	---	15	5,289	34,615	---	---	600	---	35,215
Dellwood	335,578	---	17,058	---	143	---	143	12,302	6,411	108	3,537	375,137	---	---	---	---	375,137
Denham	6,813	---	2,000	---	1,450	---	1,450	43	---	9	215	10,530	---	---	---	---	10,530
Dennison	52,811	70,641	2,807	---	18,428	---	18,428	14,318	260	850	---	160,115	---	---	---	---	160,115
Dent	51,219	2,572	10,378	---	60,723	477	61,200	64,830	---	330	55,910	246,439	---	---	40,750	---	287,189
Detroit Lakes	3,775,437	1,463,615	75,418	497,198	1,619,411	5,954	2,122,563	1,325,753	89,040	308,734	179,254	9,339,814	429,540	356,200	1,105,921	1,180,260	12,411,735
Dexter	157,074	15,867	4,625	---	91,880	---	91,880	2,297	---	266	35,978	307,987	---	---	---	---	307,987
Dilworth	975,166	1,249,419	45,082	---	710,529	25,242	735,771	126,612	27,082	144,167	59,427	3,362,726	---	---	22,500	70,750	3,455,976
Dodge Center	1,152,074	256,469	13,219	2,300	706,939	33,087	742,326	162,365	11,753	15,486	24,315	2,378,007	---	---	172,906	475,217	3,026,130
Donaldson	16,578	---	---	---	6,952	---	6,952	2,840	---	453	---	26,823	---	---	---	---	26,823
Donnelly	40,599	42,415	800	---	69,422	---	69,422	15,672	98	3,388	3,873	176,267	---	---	---	---	176,267
Doran	11,302	---	---	---	12,849	---	12,849	2,663	---	1,328	257	28,399	---	---	---	---	28,399
Dover	144,385	54,947	4,963	523	111,744	29,040	141,307	19,624	---	9,631	48,321	423,178	---	---	61,200	42,785	527,163
Dovray	12,391	---	1,200	---	20,670	---	20,670	8,890	---	652	8,098	51,901	25,000	---	---	9,615	86,516
Duluth	39,199,306	2,741,754	1,182,044	15,512,726	36,647,830	3,716,718	55,877,274	7,181,454	1,791,604	2,181,925	3,808,385	113,963,746	8,769,851	---	6,124,387	23,783,489	152,641,473
Dumont	33,957	---	1,025	---	31,029	---	31,029	5,540	---	964	23,856	96,371	---	---	---	---	96,371
Dundas	1,290,835	52,094	117,895	63,437	93,434	---	156,871	16,045	22,848	15,475	25,875	1,697,938	---	3,000	---	421,419	2,122,357
Dundee	16,569	---	800	---	23,432	---	23,432	796	---	137	1,798	43,532	---	---	---	---	43,532
Dunnell	65,339	---	750	5,196	71,850	9,537	86,583	5,659	---	2,749	10,703	171,783	---	7,000	---	---	178,783
Eagan	26,947,957	3,296,352	1,056,337	959,357	3,027,440	736,586	4,723,383	2,718,492	274,954	209,419	2,227,644	41,454,538	415,000	86,722	381,954	4,865,117	47,203,331

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Eagle Bend	118,721	73,134	1,078	367,139	181,346	---	548,485	22,220	30,232	19,687	59,869	873,426	288,264	---	71,685	9,840	1,243,215
Eagle Lake	556,248	96,100	70,138	---	654,011	---	654,011	219,092	14,957	4,413	57,371	1,672,330	1,457,819	---	100,000	23,163	3,253,312
East Bethel	4,785,685	294,925	106,387	352,874	425,035	332,642	1,110,551	102,120	58,519	10,581	31,449	6,500,217	19,193,190	---	---	2,615,690	28,309,097
East Grand Forks	3,560,723	1,693,440	122,642	846,008	4,034,582	21,939	4,902,529	966,506	119,522	126,427	112,475	11,604,264	2,267,159	47,709	699,384	905,071	15,523,587
East Gull Lake	454,896	48,470	17,246	---	8,742	---	8,742	2,684	---	623	4,873	537,534	---	---	20,000	---	557,534
Easton	118,408	---	1,653	---	54,116	710	54,826	17,805	---	3,783	5,231	201,706	---	---	---	6,261	207,967
Echo	114,161	8,364	2,130	---	89,829	---	89,829	12,800	836	5,324	29,864	263,308	---	---	---	---	263,308
Eden Prairie	35,919,198	1,328,574	2,366,158	947,651	1,204,433	285,357	2,437,441	4,515,850	496,449	406,281	1,013,242	48,483,193	1,203,820	---	1,869,561	4,302,555	55,859,129
Eden Valley	391,535	74,008	13,608	---	277,527	15,000	292,527	60,246	2,803	(4,613)	142,521	972,635	162,101	25,213	9,500	26,500	1,195,949
Edgerton	265,888	4,417	2,469	---	439,904	9,376	449,280	128,863	669	14,952	32,022	898,560	---	19,000	---	---	917,560
Edina	30,302,474	6,746,186	2,410,314	217,128	3,509,721	---	3,726,849	3,441,411	1,203,767	474,444	413,400	48,718,845	11,718,658	134,329	1,345,771	1,557,991	63,475,594
Effie	24,588	---	1,250	38,426	113,891	---	152,317	10,522	---	87	2,813	191,577	---	4,016	---	---	195,593
Eitzen	83,562	---	1,561	---	58,914	---	58,914	23,046	67	12,090	18,343	197,583	---	---	---	---	197,583
Elba	32,412	8,692	3,717	689,422	32,773	---	722,195	875	---	---	4,317	772,208	---	---	---	---	772,208
Elbow Lake	632,993	205,512	8,678	103,535	423,996	8,503	536,034	232,402	7,660	31,279	124,480	1,779,038	---	25,000	174,000	---	1,978,038
Elgin	409,217	16,945	4,800	---	328,419	---	328,419	118,451	3,349	12,087	215,983	1,109,251	---	---	---	---	1,109,251
Elizabeth	27,575	171	2,474	---	46,327	2,285	48,612	9,431	---	7,251	26,964	122,478	---	3,500	19,856	---	145,834
Elk River	12,860,440	999,633	402,076	197,768	902,160	80,046	1,179,974	3,017,627	161,074	366,641	1,297,420	20,284,885	6,439,481	61,308	958,389	1,724,173	29,468,236
Elko New Market	1,673,100	768,309	133,946	---	200,652	---	200,652	264,413	16,158	(3,876)	42,587	3,095,289	30,571	---	---	75,179	3,201,039
Elkton	35,655	1,802	1,339	---	16,331	---	16,331	1,070	---	472	894	57,563	---	---	---	31,824	89,387
Ellendale	241,883	16,755	1,351	---	162,637	22,223	184,860	67,615	---	3,472	21,111	537,047	---	2,650	---	2,267	541,964
Ellsworth	108,870	472	125	12,739	189,117	7,728	209,584	600	650	12,737	65,574	398,612	---	---	---	---	398,612
Elmdale	15,337	---	1,610	---	7,388	1,469	8,857	8,582	---	884	3,328	38,598	---	---	---	---	38,598
Elmore	190,176	9,853	1,185	---	254,895	563,061	817,956	36,577	2,101	3,609	83,031	1,144,488	411,655	601	---	---	1,556,744
Elrosa	23,488	118	---	---	41,668	7,461	49,129	37,688	1,050	1,332	5,839	118,644	---	---	---	---	118,644
Ely	1,527,950	5,464	55,279	587,072	2,479,424	172,171	3,238,667	754,087	53,840	11,120	130,369	5,776,776	205,200	64,177	---	888,262	6,934,415
Elysian	446,120	50,988	18,285	9,300	55,524	---	64,824	80,427	1,060	10,900	57,668	730,272	---	---	---	107,336	837,608
Emily	671,641	56,670	36,323	36,996	12,152	15,000	64,148	69,802	2,038	15,836	47,989	964,447	---	---	809	65,000	1,030,256
Emmons	117,378	3,026	898	---	109,164	53,715	162,879	34,453	---	1,358	20,249	340,241	26,220	---	---	---	366,461
Erhard	19,191	5,553	1,020	---	32,289	3,405	35,694	2,644	---	121	1,210	65,433	---	---	---	---	65,433
Erskine	142,167	1,709	3,014	874	119,612	---	120,486	72,086	---	3,336	69,487	412,285	---	1,532	---	500	414,317

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Evan	11,662	---	1,000	---	17,686	---	17,686	125	---	1	81	30,555	---	---	---	---	30,555
Evansville	262,033	64,628	3,059	---	158,818	---	158,818	23,576	1,231	35,720	50,969	600,034	1,278,812	1,022	57,796	52,939	1,990,603
Eveleth	773,189	31,679	20,202	677,656	3,290,909	476,017	4,444,582	608,924	46,377	8,998	194,182	6,128,133	194,107	47,000	---	129,638	6,498,878
Excelsior	1,460,695	64,314	159,962	---	3,197	123,274	126,471	172,921	62,286	29,355	123,456	2,199,460	1,449,250	14,500	128,900	193,014	3,985,124
Eyota	565,167	229,273	18,335	16,938	448,400	5,400	470,738	29,497	1,299	18,735	41,411	1,374,455	875,419	---	37,773	459,751	2,747,398
Fairfax	375,194	29,755	13,681	---	459,833	---	459,833	282,216	1,063	9,192	8,995	1,179,929	---	---	259,763	32,120	1,471,812
Fairmont	3,161,622	1,209,484	209,472	1,300,026	5,057,925	---	6,357,951	427,168	79,054	140,497	235,976	11,821,224	2,600,516	2,423	890,561	236,181	15,550,905
Falcon Heights	1,356,491	23,478	69,270	---	399,469	96,947	496,416	177,017	61,792	50,571	21,684	2,256,719	---	---	77,400	729,929	3,064,048
Faribault	8,136,327	1,371,526	301,259	1,123,255	6,369,436	506,265	7,998,956	2,936,980	171,099	326,429	671,889	21,914,465	---	24,045	---	2,947,806	24,886,316
Farmington	9,621,258	1,626,706	454,769	100,575	900,147	1,657,066	2,657,788	1,296,518	64,779	181,944	37,921	15,941,683	8,710,984	25,412	977,628	2,381,778	28,037,485
Farwell	7,510	---	67	---	15,959	---	15,959	1,595	---	3,097	5,075	33,303	---	---	---	---	33,303
Federal Dam	43,844	---	3,930	---	2,977	---	2,977	856	---	1	939	52,547	---	---	2,878	---	55,425
Felton	14,229	---	1,776	---	34,920	---	34,920	2,532	---	9	15,305	68,771	---	15,332	---	---	84,103
Fergus Falls	4,441,242	1,026,487	93,511	179,994	5,246,804	520,054	5,946,852	1,858,459	98,075	1,046,731	306,234	14,817,591	3,651,131	3,322	956,807	2,422,267	21,851,118
Fertile	143,327	15	4,306	---	368,400	---	368,400	102,827	67	578	15,989	635,509	---	---	---	---	635,509
Fifty Lakes	520,313	10,945	11,605	---	6,306	---	6,306	19,211	149	11,997	25,108	605,634	---	---	---	12,697	618,331
Finlayson	93,608	4,198	364	---	49,454	---	49,454	67,485	---	3,688	53,157	271,954	---	---	---	---	271,954
Fisher	92,446	27,583	2,709	---	93,719	---	93,719	12,753	4,304	4,204	5,357	243,075	98,435	---	---	---	341,510
Flensburg	20,208	---	250	---	31,638	2,448	34,086	19,054	---	4,309	2,795	80,702	---	---	518	---	81,220
Floodwood	253,580	---	9,783	153,211	207,033	2,146	362,390	96,275	6,858	476	42,197	771,559	219,000	---	---	---	990,559
Florence	9,572	---	7	---	9,985	---	9,985	---	---	793	1,526	21,883	---	---	---	---	21,883
Foley	805,507	258,364	39,054	8,537	673,206	21,161	702,904	241,382	8,617	76,154	79,256	2,211,238	---	60,000	---	160,406	2,431,644
Forada	88,707	18,796	2,275	---	30,963	1,100	32,063	100,504	---	13,607	49,182	305,134	---	---	---	164,659	469,793
Forest Lake	7,661,449	394,527	311,150	38,386	3,856,003	45,220	3,939,609	912,462	189,941	249,010	141,018	13,799,166	2,290,454	129,234	365,200	---	16,584,054
Foreston	103,909	---	4,554	1,000	79,017	---	80,017	15,614	---	749	21,668	226,511	---	351	10,000	---	236,862
Fort Ripley	15,662	---	3,210	---	624	---	624	1,644	---	2,426	---	23,566	---	---	---	1,000	24,566
Fosston	402,055	34,283	1,412	250,625	588,517	299,812	1,138,954	239,528	335	2,788	411,527	2,230,882	328,770	---	242,930	---	2,802,582
Fountain	109,938	---	3,206	---	93,913	---	93,913	---	1,500	2,115	43,573	254,245	---	---	83,069	2,999	340,313
Foxhome	14,105	---	600	---	27,566	---	27,566	1,584	---	713	3,617	48,185	---	---	---	---	48,185
Franklin	128,744	42,664	3,874	---	167,624	---	167,624	75,604	592	17,155	180,873	617,130	---	600	68,300	---	686,030
Frazee	274,405	189,091	17,035	4,764	594,142	---	598,906	160,186	14,999	7,348	55,252	1,317,222	465,000	---	17,490	147,969	1,947,681

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Freeborn	83,043	---	800	51,533	89,221	27,141	167,895	28,278	---	5,769	27,137	312,922	---	568	---	30,684	344,174
Freeport	478,050	58,573	17,796	69,749	212,017	---	281,766	4,642	2,003	45,022	451,104	1,338,956	2,255,478	---	61,000	275,513	3,930,947
Fridley	12,672,586	622,100	745,900	435,423	2,891,645	17,224	3,344,292	2,117,689	240,880	288,423	2,174,737	22,206,607	1,818,163	16,500	350,000	885,467	25,276,737
Frost	91,085	---	1,752	1,000	68,897	5,282	75,179	29,308	---	948	30,161	228,433	---	---	4,150	---	232,583
Fulda	255,444	8,921	2,480	---	489,959	16,830	506,789	105,221	3,767	6,314	40,489	929,425	505,491	---	98,544	497,712	2,031,172
Funkley	---	---	1,200	---	---	---	---	---	---	---	---	1,200	---	---	---	---	1,200
Garfield	73,659	---	9,218	---	52,901	---	52,901	62,697	1,571	3,552	47,983	251,581	1,349,000	3,230	---	---	1,603,811
Garrison	190,165	---	11,420	7,178	36,917	---	44,095	180,038	---	379	14,655	440,752	---	---	---	3,587	444,339
Garvin	29,101	---	1,129	---	47,098	---	47,098	1,125	---	1,566	9,190	89,209	---	---	---	---	89,209
Gary	32,212	---	90	---	69,062	990	70,052	11,070	133	311	18,638	132,506	---	---	---	---	132,506
Gaylord	721,101	457,873	20,528	---	904,470	14,806	919,276	189,586	13,314	162,538	477,917	2,962,133	1,238,592	113,604	82,032	1,416,852	5,813,213
Gem Lake	382,749	87,240	19,406	---	4,299	900	5,199	19,828	1,811	8,722	768	525,723	---	---	---	---	525,723
Geneva	100,601	---	4,190	---	87,265	---	87,265	25,019	8,675	8,675	14,118	248,543	---	---	---	10,000	258,543
Genola	11,537	---	2,585	---	930	1,410	2,340	8,991	---	1,094	---	26,547	---	---	---	---	26,547
Georgetown	16,217	4,248	900	---	39,695	14,042	53,737	8,875	---	---	---	83,977	---	---	---	---	83,977
Ghent	154,886	5,037	7,108	---	105,866	---	105,866	10,967	300	3,186	22,095	309,445	117,000	---	---	59,982	486,427
Gibbon	349,120	329	6,766	---	271,568	11,570	283,138	84,647	2,042	2,805	36,384	765,231	---	---	---	---	765,231
Gilbert	643,626	12,152	9,290	50,000	1,694,351	65,544	1,809,895	524,566	55,840	3,742	93,416	3,152,527	---	34,090	65,000	---	3,251,617
Gilman	13,923	681	1,128	---	10,716	---	10,716	39,371	---	677	1,445	67,941	---	---	---	---	67,941
Glencoe	2,043,237	74,436	71,555	---	1,359,077	---	1,359,077	376,796	31,339	4,965	255,213	4,216,618	---	306,114	229,144	450,419	5,202,295
Glenville	127,310	---	3,817	---	217,583	---	217,583	34,751	---	3,857	13,091	400,409	---	---	---	60,217	460,626
Glenwood	914,498	32,683	36,080	361,809	774,036	---	1,135,845	314,520	16,906	44,153	36,602	2,531,287	---	7,002	25,000	483,562	3,046,851
Glyndon	428,065	86,198	15,401	---	309,470	31,748	341,218	148,157	31,933	17,153	33,547	1,101,672	135,000	---	---	---	1,236,672
Golden Valley	20,105,092	1,415,935	872,669	37,163	589,435	16,730	643,328	1,724,697	344,600	236,086	616,249	25,958,656	4,639,261	82,420	---	4,650,385	35,330,722
Gonvick	74,262	2,510	3,419	---	146,743	---	146,743	52,217	1,052	2,691	38,985	321,879	---	20,068	---	---	341,947
Good Thunder	231,864	46,460	1,948	---	188,077	1,200	189,277	50,997	1,503	11,090	50,266	583,405	---	---	---	---	583,405
Goodhue	473,587	719	9,954	---	257,722	2,900	260,622	58,729	11,117	22,757	---	837,485	1,920,504	---	724,584	15,000	3,497,573
Goodridge	8,458	3,296	---	26	28,825	---	28,851	---	---	252	7,076	47,933	---	---	15,000	---	62,933
Goodview	1,486,101	122,248	37,378	1,500	136,946	---	138,446	41,774	25,007	64,321	206,517	2,121,792	---	5,381	---	---	2,127,173
Graceville	168,907	495	1,405	57,592	216,999	10,000	284,591	439,950	867	71,222	21,003	988,440	104,000	---	---	65,625	1,158,065
Granada	11,020	10,535	1,085	---	108,905	772	109,677	---	---	7,537	22,823	162,677	---	---	---	---	162,677

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Grand Marais	732,268	233,353	78,058	---	149,994	120,705	270,699	1,041,637	1,820	19,807	33,076	2,410,718	---	85,355	310,525	183,779	2,990,377
Grand Meadow	367,183	126,104	3,846	36,362	328,162	21,268	385,792	119,150	2,869	16,527	83,462	1,104,933	1,434,735	24,227	113,250	359,657	3,036,802
Grand Rapids	5,756,640	1,326,354	255,052	1,389,269	2,922,232	682,375	4,993,876	1,604,785	142,528	167,421	84,340	14,330,996	1,986,444	---	445,186	2,825,643	19,588,269
Granite Falls	1,348,432	117,607	32,873	159,685	2,517,669	2,090	2,679,444	175,834	21,471	27,328	424,390	4,827,379	590,000	5,700	514,314	187,330	6,124,723
Grant	940,120	36,400	69,741	---	77	7,963	8,040	29,336	13,547	1,206	16,955	1,115,345	---	---	---	---	1,115,345
Grasston	9,881	1,218	736	---	16,453	---	16,453	9,136	---	452	9,639	47,515	---	---	---	50,000	97,515
Green Isle	429,452	42,465	14,302	11,385	151,833	5,229	168,447	52,344	793	1,990	177,855	887,648	2,865,250	---	71,995	110,248	3,935,141
Greenbush	143,696	18,658	3,890	230,550	251,634	---	482,184	78,565	1,472	6,998	151,033	886,496	---	---	---	97,178	983,674
Greenfield	1,372,464	236,479	45,137	---	5,498	7,963	13,461	26,098	10,106	45,101	2,974	1,751,820	3,885,000	66,148	---	1,218,610	6,921,578
Greenwald	24,451	3,910	1,870	---	32,276	---	32,276	14,916	193	1,333	6,366	85,315	---	---	---	---	85,315
Greenwood	684,077	---	21,310	---	2,671	---	2,671	42,860	---	5,507	7,019	763,444	---	---	15,000	69,258	847,702
Grey Eagle	91,667	21,042	2,282	---	87,150	6,000	93,150	81,283	33	9,245	83,527	382,229	---	---	1,167	9,214	392,610
Grove City	199,622	276	3,454	14,850	198,370	---	213,220	46,779	712	777	22,829	487,669	---	---	---	79,629	567,298
Grygla	39,761	30,387	5,993	---	73,899	13,558	87,457	70,224	529	3,257	67,466	305,074	---	---	---	---	305,074
Gully	7,949	30	1,624	---	16,852	---	16,852	689	---	3,977	72,262	103,383	---	---	---	---	103,383
Hackensack	240,396	---	7,049	---	22,329	1,518	23,847	2,344	307	177	17,330	291,450	---	---	---	8,000	299,450
Hadley	22,808	---	---	737,414	17,368	---	754,782	---	---	932	7,477	785,999	896,000	---	---	---	1,681,999
Hallock	367,815	104,508	3,798	132,321	419,075	---	551,396	72,003	---	8,609	124,947	1,233,076	---	---	69,653	---	1,302,729
Halma	9,335	---	600	---	12,349	---	12,349	2,409	---	76	863	25,632	---	---	---	---	25,632
Halstad	139,994	13,966	2,001	14,179	222,820	---	236,999	14,201	1,139	3,629	44,734	456,663	---	---	---	---	456,663
Ham Lake	4,515,202	67,752	210,328	---	1,525,425	17,199	1,542,624	630,658	51,181	126,305	51,561	7,195,611	2,315,174	58,744	---	1,077,605	10,647,134
Hamburg	374,859	17,506	7,961	---	88,953	9,384	98,337	44,996	964	984	31,145	576,752	98,500	---	---	74,840	750,092
Hammond	21,690	1,834	5,256	---	51,479	---	51,479	725	257	609	3,192	85,042	---	---	---	---	85,042
Hampton	198,803	20,843	16,034	---	92,517	144,457	236,974	531	5,681	3,555	15,729	498,150	---	---	54,378	34,507	587,035
Hancock	171,033	1,775	3,455	---	265,541	1,884	267,425	105,803	1,019	2,181	35,838	588,529	---	---	---	28,288	616,817
Hanley Falls	74,809	7,810	303	445,745	92,814	23,460	562,019	8,872	---	3,216	55,835	712,864	---	1,525	3,338	---	717,727
Hanover	1,261,688	120,793	51,872	---	119,988	2,377	122,365	128,136	4,385	58,647	42,620	1,790,506	350,920	---	---	381,326	2,522,752
Hanska	111,565	17,875	1,240	---	139,852	---	139,852	73,989	---	13,867	36,251	394,639	---	---	30,000	61,566	486,205
Harding	8,096	274	2,325	---	2,695	688	3,383	242	---	---	2,863	17,183	---	---	---	---	17,183
Hardwick	20,007	---	1,384	---	65,717	---	65,717	21,755	---	31	500	109,394	---	---	---	---	109,394
Harmony	648,953	34,521	7,480	---	373,785	92,054	465,839	203,273	1,252	24,756	71,005	1,457,079	200,000	---	---	592,671	2,249,750

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Harris	425,756	---	15,769	---	169,517	---	169,517	41,307	865	2,354	213,871	869,439	---	---	---	---	869,439
Hartland	115,964	2,543	1,971	---	75,842	---	75,842	18,199	---	1,304	43,309	259,132	---	35,277	---	---	294,409
Hastings	11,601,936	1,258,181	289,754	1,633	1,127,596	94,537	1,223,766	2,997,447	102,394	380,769	63,627	17,917,874	6,112,067	---	676,640	1,300,776	26,007,357
Hatfield	6,696	---	1,200	---	4,529	386	4,915	---	1,444	1,394	812	16,461	6,124	---	---	---	22,585
Hawley	410,741	632,505	13,515	296,546	648,867	10,466	955,879	432,460	34,298	18,821	63,626	2,561,845	396,400	64,907	379,464	30,000	3,432,616
Hayfield	457,457	73,933	11,867	---	394,874	7,103	401,977	23,655	5,203	904	184,065	1,159,061	---	---	---	---	1,159,061
Hayward	125,656	---	22	---	48,831	---	48,831	42,473	---	4,797	34,214	255,993	---	---	---	---	255,993
Hazel Run	6,862	2,634	60	---	15,218	---	15,218	150	---	58	5,192	30,174	---	---	---	2,752	32,926
Hector	540,453	27,353	21,112	544,805	368,204	---	913,009	527,391	4,910	3,076	76,989	2,114,293	---	15,583	233,544	196,537	2,559,957
Heidelberg	27,357	---	3,655	---	---	---	---	---	---	24	653	31,689	---	---	---	---	31,689
Henderson	532,799	29,541	7,563	28,395	332,895	5,092	366,382	32,894	17,487	97	79,156	1,065,919	---	---	132,500	57,236	1,255,655
Hendricks	230,176	---	2,211	52,837	256,858	---	309,695	42,858	2,504	8,802	33,977	630,223	100,000	74,486	---	77,070	881,779
Hendrum	98,165	---	1,199	49,708	81,569	300	131,577	22,402	---	516	70,307	324,166	---	---	28,757	17,133	370,056
Henning	164,482	---	3,225	85,643	334,949	2,081	422,673	41,933	2,553	8,733	38,167	681,766	86,000	129,129	---	---	896,895
Henriette	15,519	---	---	---	14,613	---	14,613	1,452	---	1	4,327	35,912	---	---	---	---	35,912
Herman	222,144	48,492	181	---	134,212	---	134,212	24,977	1,927	3,439	38,661	474,033	---	6,660	---	47,574	528,267
Hermantown	4,236,989	772,153	280,336	60,952	1,033,856	---	1,094,808	282,967	57,371	148,486	51,276	6,924,386	3,955,000	44,991	85,608	2,132,789	13,142,774
Heron Lake	248,937	---	1,180	---	316,954	---	316,954	131,006	4,169	29,841	35,454	767,541	590,000	141,891	25,800	296,982	1,822,214
Hewitt	44,099	277	5,089	---	71,193	---	71,193	68,584	456	911	144,796	335,405	---	---	---	8,602	344,007
Hibbing	4,311,503	22,547	156,282	124,662	12,455,329	59,655	12,639,646	2,376,669	146,547	17,660	259,917	19,930,771	---	23,118	---	---	19,953,889
Hill City	267,360	---	9,250	---	86,867	1,500	88,367	83,283	27,400	14,768	39,109	529,537	---	---	205,776	18,508	753,821
Hillman	5,161	---	2,252	---	4,721	1,390	6,111	2,583	---	---	2,900	19,007	---	---	---	---	19,007
Hills	79,570	2,051	1,300	19,834	178,130	---	197,964	27,231	75	12,893	40,703	361,787	---	6,150	---	---	367,937
Hilltop	695,888	---	11,159	---	122,967	12,526	135,493	53,624	5,181	6,172	4,666	912,183	---	---	---	35,000	947,183
Hinckley	718,683	39,766	54,800	---	249,473	---	249,473	154,130	8,777	21,584	61,003	1,308,216	---	3,358	189,750	60,750	1,562,074
Hitterdal	26,012	---	---	---	32,872	---	32,872	47,486	---	5,562	5,375	117,307	---	15,345	31,149	---	163,801
Hoffman	122,473	31,790	2,925	509,484	185,679	30,440	725,603	85,944	2,437	771	73,255	1,045,198	1,340,775	---	48,045	166,387	2,600,405
Hokah	278,110	---	3,559	5,456	199,378	17,417	222,251	38,833	1,936	8,848	36,443	589,980	---	1,741	59,522	---	651,243
Holdingford	250,056	9,641	11,724	---	184,375	29,297	213,672	66,718	3,733	3,088	59,910	618,542	168,500	---	32,500	285,127	1,104,669
Holland	21,092	1,201	1,510	---	64,140	---	64,140	900	---	6,440	8,077	103,360	---	---	---	1,647	105,007
Hollandale	109,812	---	1,434	---	61,610	---	61,610	36,138	---	3,064	1,968	214,026	---	8,550	---	---	222,576

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Holloway	90,352	--	--	--	9,851	--	9,851	--	--	2,935	6,891	110,029	--	--	--	--	110,029
Holt	3,251	--	--	--	16,709	--	16,709	1,487	--	--	--	21,447	--	--	--	--	21,447
Hopkins	12,426,589	1,128,467	422,753	2,113	1,183,888	29,162	1,215,163	800,115	138,894	106,128	306,589	16,544,698	4,420,617	--	145,000	7,663,068	28,773,383
Houston	451,205	14,660	8,537	--	322,618	72,678	395,296	230,607	6,053	6,115	122,938	1,235,411	--	62,440	--	129,830	1,427,681
Howard Lake	869,782	13,766	18,895	--	535,846	--	535,846	294,740	5,462	63,848	113,483	1,915,822	1,075,551	4,500	197,800	213,345	3,407,018
Hoyt Lakes	987,389	227,946	25,028	74,550	1,289,864	795,006	2,159,420	603,855	14,279	54,063	224,136	4,296,116	--	33,546	22,057	349,926	4,701,645
Hugo	5,585,030	318,078	210,829	--	2,966,250	406,272	3,372,522	325,504	56,813	338,671	188,508	10,395,955	1,360,772	--	108,668	2,225,304	14,090,699
Humboldt	1,424	--	--	--	12,196	--	12,196	30	--	201	--	13,851	--	--	--	--	13,851
Hutchinson	6,519,353	1,603,764	314,974	1,804,247	3,287,353	175,275	5,266,875	2,050,042	48,606	89,807	1,563,364	17,456,785	4,809,428	37,619	2,302,541	864,307	25,470,680
Ihlen	13,189	--	1,100	--	20,325	--	20,325	--	--	255	--	34,869	--	--	--	--	34,869
Independence	2,501,583	8,879	95,337	--	1,282	24,991	26,273	45,267	36,902	21,284	23,582	2,759,107	--	--	--	666,953	3,426,060
International Falls	1,839,876	7,052	83,706	1,116,559	4,028,873	510,284	5,655,716	1,235,091	61,494	68,353	200,094	9,151,382	11,148,580	--	680,582	1,052,855	22,033,399
Inver Grove Heights	17,216,095	2,887,090	515,398	1,193,732	2,239,671	652,221	4,085,624	6,151,314	141,962	527,014	822,855	32,347,352	13,938,534	--	3,608,805	11,114,442	61,009,133
Iona	30,036	259	850	--	8,977	--	8,977	1,900	--	130	10,424	52,576	--	--	48,042	--	100,618
Iron Junction	8,436	--	--	--	14,541	--	14,541	--	--	360	741	24,078	--	--	164,055	--	188,133
Ironton	250,194	--	4,304	--	195,164	98,199	293,363	845	1,213	1,464	10,424	561,807	--	--	--	--	561,807
Isanti	2,354,116	494,604	82,942	338,333	951,974	2,733	1,293,040	82,926	49,994	132,473	86,710	4,576,805	1,825,000	--	150,000	17,950	6,569,755
Isle	615,849	745	6,990	--	71,634	--	71,634	133,420	22,717	6,115	42,633	900,103	--	81,794	--	155,113	1,137,010
Ivanhoe	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Jackson	968,656	19,940	49,624	9,426	1,229,970	--	1,239,396	211,759	21,679	125,990	105,641	2,742,685	--	78,700	406,000	193,500	3,420,885
Janesville	677,324	487,803	38,398	70,285	807,475	--	877,760	106,275	19,379	22,163	23,397	2,252,499	2,840,676	5,578	57,000	833,828	5,989,581
Jasper	129,450	36,344	2,771	--	198,244	5,404	203,648	138,477	345	6,120	44,068	561,223	--	1,501	--	9,313	572,037
Jeffers	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Jenkins	266,248	--	2,645	--	9,247	--	9,247	5,015	2,258	393	6,375	292,181	--	--	--	--	292,181
Johnson	2,924	--	50	--	7,704	2,924	10,628	--	--	719	--	14,321	--	--	--	--	14,321
Jordan	3,180,526	263,027	102,669	--	172,570	--	172,570	315,733	81,568	108,839	93,923	4,318,855	--	20	443,117	430,886	5,192,878
Kandiyohi	96,657	7,049	3,893	--	119,502	--	119,502	49,739	--	11,721	26,307	314,868	--	--	--	--	314,868
Karlstad	149,203	46,618	1,980	--	270,902	--	270,902	113,131	20	7,394	138,082	727,330	--	--	--	35,548	762,878
Kasota	60,886	2,035	19,934	--	169,887	14,354	184,241	50,929	1,950	14,030	22,181	356,186	--	--	--	--	356,186
Kasson	1,906,712	326,901	29,445	--	949,065	117,454	1,066,519	123,861	29,910	210,209	217,698	3,911,255	--	7,500	127,429	287,379	4,333,563
Keewatin	281,078	2,863	8,080	--	909,211	200,088	1,109,299	30,000	15,431	2,108	107,847	1,556,706	--	--	--	--	1,556,706

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Kelliher	35,960	13,480	398	4,000	144,500	101,408	249,908	64,208	133	4,742	11,087	379,916	---	---	20,000	90,643	490,559
Kellogg	178,362	27,597	3,427	---	123,914	4,969	128,883	56,386	2,033	1,074	57,850	455,612	510,000	---	---	26,780	992,392
Kennedy	68,938	616	1,818	159,425	179,115	10,000	348,540	32,557	---	9,775	45,421	507,665	8,880	---	---	8,250	524,795
Kenneth	8,032	---	1,170	---	13,878	---	13,878	2,455	---	1,510	3,114	30,159	---	---	7,000	---	37,159
Kensington	52,691	---	3,140	10,593	75,642	---	86,235	33,704	800	2,849	37,820	217,239	---	---	---	---	217,239
Kent	5,267	---	---	---	22,834	---	22,834	140	---	447	596	29,284	---	---	---	---	29,284
Kenyon	534,995	3,979	5,008	---	542,170	44,295	586,465	140,585	8,079	6,572	56,971	1,342,654	---	---	128,721	92,000	1,563,375
Kerkhoven	208,603	12,263	2,471	7,000	219,258	---	226,258	98,743	720	16,461	26,339	591,858	---	---	14,507	---	606,365
Kerrick	11,435	---	1,919	---	15,607	1,443	17,050	27,206	---	146	48,633	106,389	---	---	---	11,172	117,561
Kettle River	70,451	---	2,582	---	39,474	---	39,474	39,681	---	23	2,594	154,805	127,750	---	22,282	28,147	332,984
Kiester	214,083	---	---	17,997	188,657	---	206,654	51,927	300	4,523	59,769	537,256	---	---	---	48,055	585,311
Kilkenny	34,192	---	3,824	---	41,253	---	41,253	57,087	187	2,178	874	139,595	---	---	---	7,814	147,409
Kimball	350,252	50,144	36,793	104,976	172,599	---	277,575	144,246	17,795	6,352	90,440	973,597	---	---	80,954	42,267	1,096,818
Kinbrae	3,509	---	500	---	325	---	325	---	---	---	---	4,334	---	---	---	---	4,334
Kingston	16,573	---	165	---	15,257	242	15,499	1,890	---	1,101	21,104	56,332	---	---	---	---	56,332
Kinney	130,466	---	251	---	149,578	143,656	293,234	4,921	53	6,361	12,344	447,630	---	---	---	135,724	583,354
La Crescent	1,947,915	83,129	56,055	27,305	693,656	104,345	825,306	106,086	24,862	33,979	66,518	3,143,850	---	6,118	---	167,216	3,317,184
La Prairie	216,783	25,183	12,243	---	93,289	---	93,289	3,599	1,196	10,218	13,395	375,906	---	---	---	120,105	496,011
La Salle	14,836	---	---	---	24,686	---	24,686	---	---	71	21,619	61,212	---	---	---	---	61,212
Lafayette	83,198	32,192	2,137	11,704	148,236	---	159,940	85,135	50	3,677	19,878	386,207	---	---	60,906	---	447,113
Lake Benton	137,180	---	3,961	---	263,213	---	263,213	126,061	3,434	6,309	63,887	604,045	15,233	---	3,758	4,250	627,286
Lake Bronson	50,452	---	2,846	198,389	80,798	---	279,187	22,184	---	4,017	17,128	375,814	---	---	61,461	---	437,275
Lake City	2,904,890	40,705	85,662	33,452	1,533,817	55,247	1,622,516	1,039,130	32,687	52,688	248,517	6,026,795	---	---	1,296,783	---	7,323,578
Lake Crystal	1,376,891	192,970	20,523	192,000	717,590	---	909,590	342,385	25,228	93,107	164,128	3,124,822	277,000	---	---	692,000	4,093,822
Lake Elmo	2,737,225	134,257	261,450	---	223,656	15,588	239,244	22,416	68,897	73,033	84,860	3,621,382	2,680,000	44,356	---	314,698	6,660,436
Lake Henry	33,308	---	2,350	---	9,486	6,412	15,898	33,442	---	208	10,336	95,542	---	---	---	---	95,542
Lake Lillian	71,103	---	642	---	57,133	---	57,133	64,845	---	5,472	24,248	223,443	---	---	---	---	223,443
Lake Park	185,863	10,222	1,081	---	258,163	---	258,163	37,744	6,702	1,049	72,794	573,618	---	---	---	---	573,618
Lake Saint Croix Beach	462,559	5,000	3,276	---	29,092	---	29,092	34,610	3,278	909	40,014	578,738	---	---	---	16,238	594,976
Lake Shore	792,566	11,739	18,341	---	20,015	---	20,015	12,236	10,145	19,294	13,168	897,504	---	---	---	217,934	1,115,438
Lake Wilson	50,184	7,575	450	---	101,882	---	101,882	48,160	---	4,892	39,927	253,070	---	---	20,959	6,118	280,147

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Lakefield	407,326	58,668	5,445	87,006	693,258	---	780,264	85,981	3,703	215,509	167,547	1,724,443	---	900	149,362	247,319	2,122,024
Lakeland	970,992	105,647	4,288	---	36,250	7,843	44,093	107,185	11,434	1,663	23,596	1,268,898	1,310,000	---	---	130,698	2,709,596
Lakeland Shores	110,513	5,941	2,205	---	---	4,969	4,969	---	227	365	683	124,903	---	---	---	17,000	141,903
Lakeville	25,008,187	573,301	992,379	320,314	3,488,203	433,678	4,242,195	4,002,246	295,496	337,788	592,797	36,044,389	2,680,000	639,389	694,037	5,046,945	45,104,760
Lamberton	258,079	37,250	3,084	65,523	361,035	11,363	437,921	90,577	8,704	6,875	48,212	890,702	---	25,000	35,823	82,950	1,034,475
Lancaster	45,849	1,956	150	3,594	102,124	---	105,718	64,653	---	3,765	139,366	361,457	---	---	10,000	7,856	379,313
Landfall	445,111	---	7,060	---	84,505	---	84,505	6,723	4,692	7,739	166,319	722,149	---	---	---	---	722,149
Lanesboro	405,160	41,222	11,595	39,275	283,447	30,460	353,182	164,390	6,243	1,882	78,232	1,061,906	413,789	---	12,000	141,831	1,629,526
Laporte	25,658	---	6,775	---	12,937	---	12,937	94	---	322	9,377	55,163	---	---	6,973	11,840	73,976
Lastrup	11,708	877	2,400	---	5,799	1,425	7,224	9,964	---	---	275	32,448	---	---	---	---	32,448
Lauderdale	712,308	98,765	22,333	60,000	517,351	10,839	588,190	44,841	41,330	27,948	7,720	1,543,435	---	---	---	612,594	2,156,029
Le Center	531,869	197,756	17,123	---	780,495	---	780,495	---	45,260	12,969	120,582	1,706,054	2,545,000	15,250	50,000	---	4,316,304
Le Sueur	1,818,258	310,416	86,507	256,825	1,241,424	---	1,498,249	858,168	21,589	148,068	2,511,232	7,252,487	10,365,411	5,887	424,620	250,632	18,299,037
Lengby	7,600	---	1,745	---	23,724	---	23,724	3,869	---	224	3,976	41,138	---	---	---	---	41,138
Leonard	2,981	---	1,600	---	4,450	---	4,450	52	---	238	2,056	11,377	---	---	4,000	---	15,377
Leonidas	11,834	---	30	64,137	122,039	---	186,176	3,928	---	6,864	11,050	219,882	---	---	---	7,600	227,482
LeRoy	337,396	49,081	3,118	---	343,417	14,790	358,207	7,305	1,201	17,122	252,754	1,026,184	---	---	---	21,000	1,047,184
Lester Prairie	582,348	2,527	19,652	17,385	466,077	4,540	488,002	130,134	10,197	25,050	107,731	1,365,641	---	5,012	---	---	1,370,653
Lewiston	587,884	54,271	10,699	38,000	446,650	---	484,650	180,419	7,600	5,499	33,338	1,364,360	---	---	---	62,115	1,426,475
Lewisville	41,017	---	555	105,870	75,502	---	181,372	29,757	---	1,847	40,902	295,450	276,000	250	---	---	571,700
Lexington	907,781	31,018	51,878	---	404,732	14,161	418,893	44,507	35,062	24,467	32,711	1,546,317	---	---	10,000	16,096	1,572,413
Lilydale	1,139,307	1,895	19,173	---	82	1,100	1,182	---	5,424	14,027	52,431	1,233,439	---	---	---	---	1,233,439
Lindstrom	1,770,955	573,619	43,937	---	785,472	66,194	851,666	212,308	---	71,522	57,862	3,581,869	680,000	---	392,985	517,253	5,172,107
Lino Lakes	8,798,413	851,270	330,138	---	1,139,069	37,794	1,176,863	780,044	127,203	225,677	352,067	12,641,675	1,180,980	20,600	68,122	1,127,625	15,039,002
Lismore	91,346	---	805	---	88,548	---	88,548	21,519	622	505	29,841	233,186	---	---	18,200	---	251,386
Litchfield	2,108,294	104,347	103,245	38,254	2,232,058	---	2,270,312	846,577	26,240	6,135	119,779	5,584,929	---	---	667,729	207,149	6,459,807
Little Canada	3,704,007	1,416,871	249,930	9,094	1,400,152	20,865	1,430,111	691,533	44,652	444,303	283,226	8,264,633	400,000	---	254,579	1,778,634	10,697,846
Little Falls	3,374,099	635,376	94,660	637,999	3,180,244	24,379	3,842,622	322,758	42,177	79,401	379,032	8,770,125	6,197,883	494,800	230,000	1,341,659	17,034,467
Littlefork	195,471	24,910	1,886	---	257,452	24,960	282,412	163,933	---	8,297	40,878	717,787	---	---	---	---	717,787
Long Beach	103,725	---	18,368	---	550	---	550	24,967	---	41	986	148,637	57,300	---	25,000	---	230,937
Long Lake	1,288,149	146,327	51,376	---	116,661	11,167	127,828	396,209	14,816	106,137	31,445	2,162,287	---	746	---	145,000	2,308,033

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Long Prairie	781,492	363,843	19,566	452,790	799,784	8,000	1,260,574	162,821	17,856	15,939	126,000	2,748,091	1,962,670	---	324,973	453,340	5,489,074
Longville	263,685	---	6,168	426,008	45,178	---	471,186	110,328	378	1,673	20,592	874,010	---	---	---	19,662	893,672
Lonsdale	1,423,595	159,065	97,136	---	323,835	---	323,835	161,843	13,285	23,152	164,709	2,366,620	---	1,611	---	---	2,368,231
Loretto	326,160	17,309	21,930	---	21,587	1,150	22,737	4,661	11,248	2,025	43,974	450,044	---	3,074	29,062	19,000	501,180
Louisburg	10,853	---	---	---	14,446	---	14,446	140	---	72	153	25,664	---	---	---	---	25,664
Lowry	79,848	51,211	3,275	953,801	411,827	5,778	1,371,406	37,197	12,531	7,948	38,342	1,601,758	847,872	---	---	30,125	2,479,755
Lucan	67,361	---	1,282	16,355	67,838	---	84,193	31,502	---	5,443	10,661	200,442	---	600	---	---	201,042
Luverne	1,370,032	92,247	86,731	231,101	1,625,184	---	1,856,285	646,568	125	170,990	109,113	4,332,091	758,106	---	307,000	958,757	6,355,954
Lyle	66,133	---	2,080	---	181,827	---	181,827	25,924	---	11,420	7,492	294,876	---	---	---	---	294,876
Lynd	132,810	24,832	4,888	---	68,090	---	68,090	8,020	555	1,018	---	240,213	---	---	---	30,344	270,557
Mabel	313,260	327	4,015	10	266,849	4,500	271,359	97,615	885	3,119	137,177	827,757	---	---	4,820	---	832,577
Madelia	497,435	103,807	14,842	---	925,363	9,150	934,513	412,388	150	14,075	325,985	2,303,195	---	---	179,000	---	2,482,195
Madison	470,015	364,277	3,160	3,817,776	820,275	3,668	4,641,719	115,773	2,138	63,219	554,159	6,214,460	2,029,437	500	1,306,671	189,933	9,741,001
Madison Lake	393,117	47,512	27,945	9,172	153,369	600	163,141	104,076	42,367	8,390	77,406	863,954	---	---	63,318	176,973	1,104,245
Magnolia	22,278	---	25	---	53,189	3,600	56,789	10,867	475	3,530	270	94,234	---	---	---	---	94,234
Mahnomen	214,915	68,278	3,386	59,902	550,377	42,700	652,979	178,974	---	25,304	50,333	1,194,169	---	144	1,750	1,500	1,197,563
Mahtomedi	3,361,947	430,318	209,418	---	349,772	57,127	406,899	940,197	36,003	264,367	130,284	5,779,433	---	---	824,664	2,152,941	8,757,038
Manchester	9,700	---	900	---	16,477	---	16,477	146	---	103	3,998	31,324	---	---	---	---	31,324
Manhattan Beach	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Mankato	14,076,010	5,344,772	1,309,605	172,924	8,793,270	291,799	9,257,993	793,263	340,578	323,901	1,128,482	32,574,604	10,304,260	---	4,684,765	5,706,589	53,270,218
Mantorville	383,699	38,103	16,908	---	342,069	3,157	345,226	68,355	5,468	7,731	65,255	930,745	---	---	34,250	276,191	1,241,186
Maple Grove	33,909,208	21,936,944	2,612,966	5,874,731	5,011,887	1,119,084	12,005,702	6,468,772	420,733	4,227,843	9,152,907	90,735,075	22,306,343	---	1,380,000	13,044,310	127,465,728
Maple Lake	723,325	242,785	17,200	---	468,901	1,787	470,688	364,135	195	29,995	86,522	1,934,845	---	---	1,000	5,738	1,941,583
Maple Plain	1,144,790	965	42,083	---	270,763	226,745	497,508	398,504	21,694	11,566	20,186	2,137,296	---	1,771	---	215,750	2,354,817
Mapleton	504,929	196,111	5,407	4,613	613,024	24,402	642,039	3,476	11,327	40,436	42,084	1,445,809	---	3,207	---	101,305	1,550,321
Mapleview	26,436	---	4,009	---	56,918	---	56,918	56,839	---	3,141	2,685	150,028	135,000	---	---	600	285,628
Maplewood	16,448,540	3,626,607	1,144,623	1,135,446	2,615,205	63,572	3,814,223	3,943,815	230,737	(9,918)	862,521	30,061,148	15,804,346	76,288	2,378,174	2,795,016	51,114,972
Marble	130,385	---	1,710	---	499,801	---	499,801	18,031	1,146	1,855	46,388	699,316	100,000	---	---	35,393	834,709
Marietta	12,857	11,717	830	---	66,459	1,000	67,459	31,372	27	3,755	1,314	129,331	---	---	---	---	129,331
Marine on Saint Croix	646,409	---	17,386	---	19,883	---	19,883	189,590	2,310	9,983	39,648	925,209	---	---	---	241,617	1,166,826
Marshall	6,021,032	1,017,515	272,746	107,243	3,835,846	1,667,665	5,610,754	1,280,077	150,052	153,851	2,947,514	17,453,541	7,361,612	328,467	1,341,279	960,409	27,445,308

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Mayer	711,300	182,837	28,836	---	273,838	12,352	286,190	83,757	1,216	19,235	61,637	1,375,008	---	25,250	---	139,925	1,540,183
Maynard	155,493	15,121	1,447	13,755	142,596	---	156,351	35,979	283	8,327	29,189	402,190	420,318	---	---	99,326	921,834
Mazeppa	268,734	11,206	8,481	5,800	186,745	3,470	196,015	68,382	1,755	8,184	36,510	599,267	---	---	66,344	1,340	666,951
McGrath	6,127	---	1,692	---	521,417	---	521,417	19,011	---	570	5,961	554,778	---	---	---	---	554,778
McGregor	257,500	---	4,557	---	256,576	---	256,576	338,026	752	11,260	61,232	929,903	---	---	---	76,560	1,006,463
McIntosh	119,261	2,291	1,836	817	219,428	---	220,245	219,560	---	17,760	55,203	636,156	---	6,175	14,313	13,422	670,066
McKinley	11,837	---	---	---	71,836	160	71,996	971	---	7,988	7,763	100,555	---	---	---	---	100,555
Meadowlands	44,975	---	1,765	---	28,828	12,000	40,828	13,895	---	1,799	12,911	116,173	13,978	---	---	1,350	131,501
Medford	461,911	153,489	2,375	35,478	198,767	11,910	246,155	39,219	1,091	21,937	40,199	966,376	---	---	50,000	276	1,016,652
Medicine Lake	351,839	---	16,269	---	8,292	673	8,965	1,033	---	364	1,000	379,470	---	---	---	---	379,470
Medina	3,210,869	850,744	199,100	16,288	248,840	26,454	291,582	342,537	134,609	129,785	229,802	5,389,028	315,000	23,535	270,700	82,849	6,081,112
Meire Grove	27,524	---	2,000	---	15,317	---	15,317	2,443	770	383	43	48,480	---	---	---	8,217	56,697
Melrose	1,653,839	212,161	67,062	---	709,706	187,408	897,114	216,431	30,963	118,175	69,302	3,265,047	---	---	11,354	1,187,818	4,464,219
Menahga	280,593	219,640	5,555	---	378,723	---	378,723	69,448	10,050	6,137	24,384	994,530	---	---	45,000	40,000	1,079,530
Mendota	139,029	12,788	30,060	---	16,592	---	16,592	1,896	728	---	8,856	209,949	---	---	---	---	209,949
Mendota Heights	6,207,842	715,491	264,044	310,000	1,182,191	14,000	1,506,191	1,017,797	82,048	90,753	83,854	9,968,020	1,055,000	4,686	29,000	1,400,904	12,457,610
Mentor	28,901	---	1,875	---	44,452	---	44,452	16,600	---	2,476	38,670	132,974	---	---	52,122	20,187	205,283
Middle River	53,425	2,848	1,970	---	146,290	6,996	153,286	26,326	524	3,204	22,436	264,019	---	---	529	2,670	267,218
Miesville	43,520	---	3,062	4,185	14,353	20,900	39,438	54,496	987	1,528	7,054	150,085	---	---	---	---	150,085
Milaca	866,670	34,957	10,630	---	654,833	2,300	657,133	243,974	14,847	24,066	157,967	2,010,244	1,250,000	2,200	25,000	256,483	3,543,927
Milan	104,586	---	383	46,275	107,988	1,146	155,409	16,300	---	14,766	12,009	303,453	---	---	---	46,276	349,729
Millerville	9,590	---	60	---	17,550	---	17,550	16,249	200	432	49,497	93,578	---	---	---	---	93,578
Millville	20,767	106	4,810	---	21,062	605	21,667	970	---	1,399	5,034	54,753	---	---	---	---	54,753
Milroy	120,974	---	3,240	27,315	75,100	---	102,415	28,269	---	49	23,810	278,757	---	---	6,000	26,450	311,207
Miltona	174,134	25,010	2,353	3,000	55,579	---	58,579	3,400	708	3,291	31,432	298,907	---	---	---	81,430	380,337
Minneapolis	461,998,967	23,959,822	29,541,661	87,041,077	141,854,431	4,329,657	233,225,165	89,689,835	10,330,270	6,276,394	37,472,942	892,495,056	79,567,000	---	19,465,000	95,638,000	1,087,165,056
Minneiska	9,316	---	2,030	---	7,479	---	7,479	353	---	166	14,750	34,094	---	---	---	---	34,094
Minneota	417,333	90,963	3,471	---	1,076,748	8,000	1,084,748	103,723	7,873	14,315	1,010,259	2,732,685	1,675,605	---	118,969	372,202	4,899,461
Minnesota City	20,104	---	1,660	---	44,979	---	44,979	---	---	1,349	13,043	81,135	---	---	---	---	81,135
Minnesota Lake	225,779	22,112	3,824	74,065	174,207	74,351	322,623	39,560	1,165	11,381	48,066	674,510	---	---	---	---	674,510
Minnnetonka	32,119,347	642,249	2,078,031	479,406	1,919,531	429,238	2,828,175	1,915,671	556,190	839,831	949,717	41,929,211	2,708,021	---	1,204,600	1,557,106	47,398,938

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Minnnetonka Beach	759,146	---	48,345	7,485	540	4,644	12,669	43,308	10,071	323	3,816	877,678	---	---	35,406	---	913,084
Minnetrista	4,517,943	226,342	240,645	11,636	105,880	10,000	127,516	326,057	61,129	101,367	89,675	5,690,674	3,866,654	8,399	---	944,021	10,509,748
Mizpah	1,742	---	1,230	---	6,638	---	6,638	925	---	695	4,052	15,282	---	---	---	---	15,282
Montevideo	1,600,933	318,686	19,721	250,546	4,850,058	16,824	5,117,428	404,058	51,510	117,825	135,416	7,765,577	1,096,860	6,639	419,850	278,830	9,567,756
Montgomery	1,351,495	330,888	64,570	---	1,379,755	19,069	1,398,824	193,725	9,415	7,170	125,205	3,481,292	---	2,250	---	149,803	3,633,345
Monticello	8,845,798	1,465,264	217,184	225,152	1,361,982	33,637	1,620,771	3,478,216	205	859,583	55,663	16,542,684	3,235,470	67,569	276,032	4,411,094	24,532,849
Montrose	909,590	306,329	70,101	---	507,123	13,815	520,938	145,566	---	10,349	25,607	1,988,480	1,475,000	14,611	137,724	89,041	3,704,856
Moorhead	7,542,784	9,165,907	997,412	9,361,439	24,223,949	583,449	34,168,837	3,177,659	507,611	260,596	887,546	56,708,352	15,660,844	---	8,375,105	1,196,549	81,940,850
Moose Lake	466,194	5,152	12,075	---	586,243	5,377	591,620	131,623	33,612	24,500	59,712	1,324,488	---	---	231,672	206	1,556,366
Mora	1,036,312	118,410	29,949	---	797,573	9,992	807,565	438,844	21,943	88,979	159,495	2,701,497	---	---	270,000	151,724	3,123,221
Morgan	284,156	---	3,991	---	349,117	12,645	361,762	215,085	2,046	13,421	34,996	915,457	---	---	129,400	---	1,044,857
Morris	1,524,758	443,630	25,967	666,891	2,503,101	---	3,169,992	269,473	42,107	105,025	328,352	5,909,304	3,735,000	45,553	260,400	864,449	10,814,706
Morristown	246,386	14,097	8,596	52,493	272,422	---	324,915	74,296	10,933	17,599	67,092	763,914	740,414	76,733	12,293	36,434	1,629,788
Morton	149,575	6,003	2,528	27,971	163,411	420	191,802	28,159	3,951	3,747	37,378	423,143	---	---	---	---	423,143
Motley	295,224	45,916	11,647	10,997	167,975	375	179,347	70,748	8,850	17,116	75,893	704,741	785,162	---	149,700	---	1,639,603
Mound	6,334,761	893,071	320,834	654,495	806,856	---	1,461,351	1,526,274	67,688	32,041	177,192	10,813,212	---	9,041	---	609,982	11,432,235
Mounds View	8,173,508	72,312	129,834	41,510	927,389	114,058	1,082,957	317,575	46,292	340,754	287,307	10,450,539	---	---	484,674	615,361	11,550,574
Mountain Iron	1,351,361	61,973	40,671	---	2,820,321	616,062	3,436,383	208,827	14,847	66,586	57,426	5,238,074	---	113,243	28,761	798,616	6,178,694
Mountain Lake	461,592	55,019	10,555	1,130	909,329	24,344	934,803	167,104	8,434	10,044	351,995	1,999,546	85,000	3,376	125,681	107,342	2,320,945
Murdock	66,958	4,637	138	---	87,042	---	87,042	10,799	---	1,213	5,950	176,737	---	---	---	---	176,737
Myrtle	9,808	---	1,300	---	38,884	---	38,884	---	---	1,462	7,251	58,705	---	---	---	---	58,705
Nashua	8,535	---	---	---	390	---	390	---	317	134	401	9,777	---	---	---	---	9,777
Nashwauk	272,985	25,372	12,017	1,043,523	3,124,694	50,000	4,218,217	67,773	5,731	10,755	417,630	5,030,480	---	15,000	205,335	364,710	5,615,525
Nassau	11,987	458	550	---	34,218	---	34,218	6,351	---	181	1,705	55,450	---	---	---	---	55,450
Nelson	21,598	2,332	3,330	---	28,885	---	28,885	270	---	764	22,680	79,859	---	---	---	---	79,859
Nerstrand	31,859	---	293	---	29,333	---	29,333	46,806	---	112	3,738	112,141	---	---	---	---	112,141
Nevis	178,088	4,171	7,181	38,660	77,372	500	116,532	116,620	440	743	23,522	447,297	---	54,155	---	---	501,452
New Auburn	159,920	47,866	4,545	---	167,630	11,107	178,737	26,517	722	1,594	32,329	452,230	---	---	---	97,576	549,806
New Brighton	12,267,387	161,272	481,672	177,731	1,840,284	1,701,904	3,719,919	7,573,152	59,827	901,177	611,422	25,775,828	4,836,238	---	754,275	7,668,329	39,034,670
New Germany	186,861	8,167	13,146	11,000	36,073	17,216	64,289	90,425	1,019	6,519	38,564	408,990	---	---	---	---	408,990
New Hope	10,532,995	258,392	236,378	542,326	1,042,840	180,054	1,765,220	1,369,904	238,961	393,913	87,607	14,883,370	1,261,173	1,954	151,729	2,444,592	18,742,818

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
New London	383,097	102,583	67,943	---	314,403	---	314,403	283,187	3,024	17,858	81,754	1,253,849	---	---	---	115,741	1,369,590
New Munich	75,751	---	3,991	148,810	40,443	---	189,253	896	2,925	4,476	9,727	287,019	---	---	---	---	287,019
New Prague	3,849,335	626,939	114,502	---	835,815	15,648	851,463	154,611	51,684	148,364	230,172	6,027,070	694,516	10,810	40,000	619,931	7,392,327
New Richland	257,385	51,462	20,431	65,666	463,131	9,547	538,344	147,784	2,442	7,732	112,247	1,137,827	166,000	---	---	43,960	1,347,787
New Trier	35,725	---	4,276	---	5,829	---	5,829	---	1,108	1,703	1,403	50,044	---	---	---	---	50,044
New Ulm	8,295,182	2,023,826	282,478	478,416	4,749,480	31,022	5,258,918	2,060,786	106,367	429,477	659,064	19,116,098	3,149,522	---	---	6,230,755	28,496,375
New York Mills	509,193	358,702	2,993	78,508	398,835	1,704	479,047	140,908	12,003	39,265	91,039	1,633,150	1,515,000	---	345,000	131,230	3,624,380
Newfolden	39,377	32,440	1,380	245,571	102,998	---	348,569	67,418	125	1,571	103,892	594,772	---	---	10,000	---	604,772
Newport	2,310,557	253,930	95,967	6,963	784,145	---	791,108	6,610	52,659	13,541	33,012	3,557,384	685,000	---	---	936,649	5,179,033
Nicollet	196,047	156,732	37,512	---	204,341	---	204,341	2,467	---	20,714	32,232	650,045	---	---	80,000	203,048	933,093
Nielsville	21,870	---	1,246	---	25,532	38	25,570	2,411	---	744	3,821	55,662	---	---	---	---	55,662
Nimrod	14,994	---	2,904	---	4,493	---	4,493	4	---	21,419	218	44,032	---	---	---	---	44,032
Nisswa	1,790,721	---	20,540	---	50,369	33,000	83,369	235,273	30,495	51,264	421,770	2,633,432	---	---	140,000	381,082	3,154,514
Norcross	21,978	---	---	---	18,612	---	18,612	---	---	3,902	1,397	45,889	---	---	---	---	45,889
North Branch	4,980,710	1,197,637	68,780	8,230,136	1,849,822	183,166	10,263,124	127,137	32,250	189,381	595,440	17,454,459	3,709,594	---	401,901	2,447,988	24,013,942
North Mankato	5,504,396	709,385	477,704	271,193	2,662,295	200,000	3,133,488	228,777	37,566	18,834	319,997	10,430,147	7,316,821	64,847	293,777	3,034,285	21,139,877
North Oaks	1,193,342	2,067	176,581	---	10,308	8,092	18,400	295,616	7,279	725	16,188	1,710,198	---	---	---	---	1,710,198
North Saint Paul	4,108,880	72,831	269,470	---	2,446,710	150,202	2,596,912	215,627	108,117	12,502	318,429	7,702,768	---	---	150,447	438,768	8,291,983
Northfield	7,563,354	870,870	613,423	197,170	3,613,234	189,960	4,000,364	1,589,147	152,131	392,826	1,156,113	16,338,228	1,466,400	4,163	165,350	1,545,032	19,519,173
Northome	39,484	765	1,890	10,736	86,506	14,082	111,324	41,365	---	4,490	64,541	263,859	---	---	---	7,892	271,751
Northrop	37,749	1,652	3,790	---	59,411	644	60,055	7,699	---	410	3,293	114,648	---	---	---	---	114,648
Norwood Young America	1,647,413	89,350	111,389	142,903	638,203	49,168	830,274	160,136	11,368	28,350	88,795	2,967,075	6,194,868	3,218	252,265	500,089	9,917,515
Nowthen	1,016,465	34,796	58,727	---	999	34,842	35,841	64,032	6,665	32,780	17,696	1,267,002	---	---	---	75,571	1,342,573
Oak Grove	3,054,419	122,881	101,064	---	178,322	24,077	202,399	192,249	29,923	165,660	33,706	3,902,301	---	38,083	188,106	2,552,092	6,680,582
Oak Park Heights	3,697,809	28,583	197,181	87,925	180,174	11,312	279,411	561,411	73,761	320,183	136,507	5,294,846	---	---	397,589	876,850	6,569,285
Oakdale	9,759,977	3,403,117	608,769	407,144	1,828,785	530,075	2,766,004	1,927,106	163,567	154,668	759,062	19,542,270	4,096,974	11,975	1,000,000	2,378,674	27,029,893
Odessa	9,761	---	870	---	45,770	---	45,770	12,690	---	881	14,897	84,869	51,000	---	---	---	135,869
Odin	15,066	4,750	---	---	1,184,558	---	1,184,558	12,900	---	2,643	22,587	1,242,504	---	---	---	12,720	1,255,224
Ogema	21,810	21,331	130	---	83,631	---	83,631	4,140	1,516	2,092	3,107	137,757	---	50	30,009	40,281	208,097
Ogilvie	55,558	2,324	3,648	659,899	140,983	---	800,882	42,538	1,020	1,191	24,088	931,249	---	---	21,200	17,000	969,449
Okabena	69,708	---	452	---	66,862	---	66,862	8,824	---	898	16,113	162,857	---	---	---	---	162,857

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Oklee	126,335	---	2,019	---	136,492	---	136,492	15,900	1,170	917	122,076	404,909	---	---	---	---	404,909
Olivia	939,791	139,179	24,068	---	888,671	3,000	891,671	110,721	15,002	175,224	143,827	2,439,483	---	3,478	618,326	216,554	3,277,841
Onamia	225,979	32,936	3,302	---	267,464	---	267,464	131,608	2,571	9,788	38,337	711,985	---	736	---	---	712,721
Ormsby	18,873	9,372	2,620	---	38,977	320	39,297	6,500	---	3,112	14,754	94,528	---	---	---	---	94,528
Orono	4,742,169	155,015	394,366	---	397,479	74,887	472,366	1,273,566	182,719	199,131	60,663	7,479,995	4,425,597	36,369	11,000	3,052,840	15,005,801
Oronoco	510,440	4,955	28,659	38,574	50,100	32,893	121,567	35,269	4,009	433	29,901	735,233	150,000	---	---	58,320	943,553
Orr	92,662	---	1,720	---	193,249	1,250	194,499	88,227	1,320	8,070	96,559	483,057	---	---	2,500	13,407	498,964
Ortonville	558,283	90,023	15,492	369,340	919,566	---	1,288,906	313,583	10,824	16,267	101,719	2,395,097	---	40,850	291,171	---	2,727,118
Osakis	583,388	186,640	14,964	13,112	444,552	---	457,664	123,295	13,588	17,380	160,064	1,556,983	1,395,000	---	74,425	156,913	3,183,321
Oslo	126,000	---	---	131,866	253,746	2,169	387,781	12,481	---	119	24,959	551,340	134,550	---	---	---	685,890
Osseo	1,911,360	245,651	98,965	200,000	716,999	105,635	1,022,634	66,042	37,310	55,094	149,988	3,587,044	1,940,338	---	---	333,666	5,861,048
Ostrander	85,713	---	2,300	---	78,396	---	78,396	1,250	619	1,245	5,726	175,249	---	---	---	---	175,249
Otsego	3,671,320	1,511,510	339,568	---	191,784	---	191,784	126,453	---	227,484	33,153	6,101,272	5,310,000	56,000	13,745	917,937	12,398,954
Ottertail	282,355	42,167	9,232	---	3,913	---	3,913	51,894	---	21,906	20,849	432,316	---	---	---	31,237	463,553
Owatonna	11,433,315	1,720,604	323,385	2,213,745	5,278,108	613,808	8,105,661	2,204,705	251,339	379,111	496,253	24,914,373	---	---	2,700,554	6,649,225	34,264,152
Palisade	37,051	---	280	7,645	31,497	3,124	42,266	44,933	890	377	38,508	164,305	---	---	12,000	---	176,305
Park Rapids	2,342,752	704,534	53,052	67,332	640,146	---	707,478	391,288	24,436	105,997	130,973	4,460,510	7,620,804	26,900	327,564	176,832	12,612,610
Parkers Prairie	420,541	8,491	842	200,921	277,612	300	478,833	55,983	5,181	6,331	17,197	993,399	490,000	2,790	---	336,355	1,822,544
Paynesville	524,765	308,551	142,971	357,804	2,040,125	---	2,397,929	221,834	24,860	130,801	312,991	4,064,702	2,429,168	---	986,756	503,598	7,984,224
Pease	36,982	19,189	732	---	17,928	---	17,928	120	---	275	5,919	81,145	---	---	41,453	2,612	125,210
Pelican Rapids	809,190	79,427	21,685	140,444	1,024,031	2,265	1,166,740	350,462	16,691	31,507	145,695	2,621,397	858,678	---	42,576	658,619	4,181,270
Pemberton	123,883	13,532	2,778	67,002	43,287	360	110,649	84,462	---	165	26,300	361,769	---	---	---	15,000	376,769
Pennock	82,072	---	1,249	---	131,231	---	131,231	1,929	167	9,511	31,118	257,277	---	---	---	36,373	293,650
Pequot Lakes	1,444,900	14,876	14,551	29,903	48,032	15,250	93,185	281,105	57,409	21,080	77,510	2,004,616	129,655	18,398	412	---	2,153,081
Perham	1,443,736	431,089	64,114	164,977	1,415,501	120,476	1,700,954	369,774	21,701	73,009	476,740	4,581,117	1,017,640	8,000	510,256	700,360	6,817,373
Perley	16,764	---	1,103	---	25,458	---	25,458	41,540	---	---	---	84,865	---	---	---	---	84,865
Peterson	54,468	---	864	---	57,702	12,000	69,702	12,878	---	2,770	9,501	150,183	---	---	---	---	150,183
Pierz	311,890	33,861	37,124	95,240	413,303	---	508,543	54,465	1,173	12,271	59,444	1,018,771	---	7,059	85,000	80,000	1,190,830
Pillager	155,548	56,702	13,069	---	228,930	---	228,930	30,769	1,887	16,880	3,446	507,231	---	---	32,020	---	539,251
Pine City	1,200,444	297,566	73,839	20,000	553,717	2,750	576,467	452,985	10,321	54,715	91,342	2,757,679	2,966,521	---	293,459	1,563,269	7,580,928
Pine Island	1,678,560	193,225	52,899	154,187	838,057	87,606	1,079,850	222,140	17,014	28,360	509,861	3,781,909	1,125,000	---	180,131	299,731	5,386,771

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Pine River	358,057	---	3,455	484,968	439,183	---	924,151	212,221	6,393	3,383	16,227	1,523,887	---	---	50,853	6,000	1,580,740
Pine Springs	42,260	---	1,335	---	---	---	---	22,062	17,100	839	558	84,154	---	---	---	---	84,154
Pipestone	1,509,599	106,340	51,679	205,496	1,738,639	25,360	1,969,495	803,467	19,872	18,520	37,391	4,516,363	515,000	---	---	585,044	5,616,407
Plainview	1,568,132	---	37,077	---	666,061	54,514	720,575	407,327	14,913	40,781	185,896	2,974,701	1,840,000	---	---	212,251	5,026,952
Plato	99,202	---	10,957	2,000	40,356	1,314	43,670	72,140	---	3,596	20,516	250,081	---	---	---	10,000	260,081
Plummer	110,515	793	2,127	---	74,657	---	74,657	18,271	360	6,217	50,014	262,954	---	---	---	7,921	270,875
Plymouth	29,158,384	86,366	2,466,049	5,178,180	6,260,840	490,827	11,929,847	4,061,109	732,451	311,442	1,562,274	50,307,922	3,039,206	---	2,800,256	13,811,046	69,958,430
Porter	35,260	---	1,141	---	55,623	---	55,623	17,862	---	3,946	27,469	141,301	---	1,894	---	8,951	152,146
Preston	624,941	49,863	3,452	---	549,378	5,663	555,041	223,316	3,862	12,106	430,437	1,903,018	427,951	---	---	168,086	2,499,055
Princeton	2,240,209	388,030	195,622	626,297	768,853	---	1,395,150	491,307	41,584	137,859	368,493	5,258,254	---	52,887	2,500	74,422	5,388,063
Prinsburg	195,474	596	80	---	106,108	---	106,108	30,790	---	2,717	8,032	343,797	---	---	---	---	343,797
Prior Lake	11,087,319	833,891	410,309	1,745	1,328,857	810,681	2,141,283	1,619,093	155,539	532,638	154,145	16,934,217	1,235,000	15,290	1,912,755	2,306,046	22,403,308
Proctor	1,063,963	234,208	35,201	7,662	1,042,109	2,100	1,051,871	172,171	43,988	1,493	15,116	2,618,011	---	---	8,300	104,604	2,730,915
Quamba	19,296	---	100	---	18,554	---	18,554	750	---	75	1,070	39,845	---	43,750	---	---	83,595
Racine	166,016	---	200	---	69,551	---	69,551	1,100	---	2,087	6,588	245,542	---	---	---	---	245,542
Ramsey	12,151,317	492,870	412,071	76,872	1,950,277	594,822	2,621,971	1,319,586	100,199	1,269,263	245,735	18,613,012	---	8,361	326,934	7,455,903	26,404,210
Randall	202,472	6,973	515	---	208,973	---	208,973	16,382	4,893	3,681	18,694	462,583	---	---	---	100,107	562,690
Randolph	62,513	---	21,891	---	90,863	5,050	95,913	19,054	158	108	15,438	215,075	---	357	---	---	215,432
Ranier	35,031	---	306	---	78,489	6,334	84,823	5,733	---	25	14,008	139,926	---	---	54,800	---	194,726
Raymond	154,332	21,576	2,457	---	297,825	---	297,825	91,334	1,045	12,375	23,161	604,105	2,110,000	---	19,000	18,768	2,751,873
Red Lake Falls	488,040	12,148	8,511	1,555,338	592,258	---	2,147,596	191,187	5,675	4,391	107,689	2,965,237	67,215	---	225,000	325,669	3,583,121
Red Wing	13,083,148	764,107	193,790	284,973	3,355,421	84,312	3,724,706	2,295,849	92,010	485,830	1,011,934	21,651,374	---	9,175	569,838	3,849,044	26,079,431
Redwood Falls	2,098,194	2,784	92,505	66,500	2,057,446	---	2,123,946	834,926	47,923	67,558	276,693	5,544,529	320,000	---	894,637	415,759	7,174,925
Regal	5,365	---	1,400	---	2,934	360	3,294	6	---	---	548	10,613	---	---	---	---	10,613
Remer	176,220	---	---	---	87,767	---	87,767	34,414	818	23,181	27,129	349,529	---	1,500	139,700	82,882	573,611
Renville	470,451	26,688	6,210	---	465,022	---	465,022	69,352	5,879	18,210	67,774	1,129,586	---	---	---	1,748	1,131,334
Revere	26,132	871	36	---	22,192	---	22,192	---	---	211	22,338	71,780	---	---	---	---	71,780
Rice	400,398	7,875	56,857	---	156,714	---	156,714	115,327	6,044	11,105	18,458	772,778	---	---	---	---	772,778
Richfield	22,116,695	356,068	901,746	2,389,382	3,754,450	2,047,508	8,191,340	1,438,268	415,624	258,805	1,053,780	34,732,326	8,001,587	---	1,046,770	11,761,205	55,541,888
Richmond	540,710	384,803	62,214	62,294	313,939	---	376,233	95,191	---	7,974	111,170	1,578,295	1,481,000	---	125,120	403,239	3,587,654
Richville	12,871	---	300	---	16,685	620	17,305	6	---	34	---	30,516	---	---	---	---	30,516

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Riverton	32,199	---	82	---	23,340	---	23,340	6	---	2,976	734	59,337	---	---	---	2,417	61,754
Robbinsdale	6,848,889	577,387	343,634	154,532	1,787,691	1,021,533	2,963,756	1,005,335	190,979	268,264	391,290	12,589,534	5,969,778	---	513,998	782,983	19,856,293
Rochester	57,697,604	2,470,527	2,379,733	19,006,514	16,544,587	1,490,244	37,041,345	15,588,029	539,702	3,173,913	2,570,981	121,461,834	26,469,048	---	13,352,807	3,357,626	164,641,315
Rock Creek	202,907	8,308	23,631	---	127,967	---	127,967	9,146	---	2,604	3,671	378,234	---	---	---	---	378,234
Rockford	1,721,808	264,359	72,572	---	249,160	9,247	258,407	268,659	2,095	49,600	100,648	2,738,148	---	27,586	75,300	629,162	3,470,196
Rockville	951,567	117,434	28,392	---	11,271	---	11,271	85,053	11,250	43,140	19,322	1,267,429	---	---	---	107,941	1,375,370
Rogers	9,345,460	1,181,791	261,504	2,124,398	277,540	844,572	3,246,510	1,245,946	133,433	162,450	304,830	15,881,924	370,000	6,007	395,028	2,706,351	19,359,310
Rollingstone	125,038	61,268	6,817	5,395	161,371	---	166,766	45,376	---	71,232	43,682	520,179	---	---	17,500	293,367	831,046
Roosevelt	12,116	---	1,526	---	19,826	---	19,826	247	---	1,398	5,519	40,632	---	---	---	---	40,632
Roscoe	18,927	---	3,425	---	25,157	---	25,157	---	---	1,440	---	48,949	---	---	---	---	48,949
Rose Creek	94,560	---	1,652	---	145,651	7,578	153,229	12,340	---	988	27,337	290,106	---	---	---	---	290,106
Roseau	1,094,452	197,173	21,003	34,158	5,803,700	---	5,837,858	209,463	12,577	50,511	275,277	7,698,314	---	---	626,071	239,729	8,564,114
Rosemount	11,270,427	832,686	453,900	1,556,449	2,390,291	104,933	4,051,673	1,962,010	139,727	166,607	618,389	19,495,419	1,355,000	12,505	433,262	2,656,024	23,952,210
Roseville	18,370,174	530,263	1,097,798	376,865	2,777,853	757,682	3,912,400	5,189,314	214,131	1,250,261	966,013	31,530,354	---	62,978	25,000	177,722	31,796,054
Rothsay	79,064	21,325	4,915	---	143,936	609	144,545	73,314	717	77	24,122	348,079	---	2,500	---	4,594	355,173
Round Lake	67,176	13,062	1,446	---	139,382	---	139,382	38,598	303	1,138	19,351	280,456	---	---	50,000	2,094	332,550
Royalton	237,206	27,028	18,661	12,152	221,818	---	233,970	52,782	---	15,831	127,865	713,343	---	746	13,000	100,315	827,404
Rush City	439,500	51,351	6,177	---	791,817	---	791,817	297,075	7,263	26,997	28,119	1,648,299	---	---	72,000	265,445	1,985,744
Rushford	656,857	156,006	21,280	489,685	786,012	37,518	1,313,215	273,363	15,589	48,895	594,286	3,079,491	---	---	---	900,656	3,980,147
Rushford Village	304,368	24,495	3,122	---	65,071	---	65,071	31,483	---	3,116	5,247	436,902	---	---	---	1,722	438,624
Rushmore	91,284	2,333	1,536	---	122,921	---	122,921	80,584	---	4,138	24,936	327,732	---	---	50,000	17,600	395,332
Russell	58,418	---	1,250	2,470	108,938	---	111,408	23,491	893	3,416	17,025	215,901	---	---	40,000	2,000	257,901
Ruthton	74,737	2,984	1,000	1,500	96,041	---	97,541	21,565	133	2,181	4,713	204,854	---	---	---	30,000	234,854
Rutledge	38,536	---	2,070	---	7,052	---	7,052	4,708	---	58	1,018	53,442	---	---	---	---	53,442
Sabin	70,161	76,019	9,788	---	94,731	2,997	97,728	33,469	---	2,143	22,440	311,748	---	---	---	5,578	317,326
Sacred Heart	171,362	5,886	1,270	24,000	227,533	---	251,533	65,339	4,354	2,206	36,591	538,541	---	---	---	---	538,541
Saint Anthony	6,791,540	398,895	224,096	61,406	420,247	757,400	1,239,053	1,528,210	128,165	224,598	711,015	11,245,572	1,375,000	15,749	478,000	3,156,584	16,270,905
Saint Anthony [Stearns]	1,562	---	852	---	7,674	---	7,674	325	---	915	---	11,328	---	---	---	---	11,328
Saint Augusta	963,305	150,021	74,428	2,772	30,350	---	33,122	37,626	10,357	5,868	28,724	1,303,451	---	---	83,873	---	1,387,324
Saint Bonifacius	694,464	77,549	102,693	---	354,520	---	354,520	217,953	24,620	7,973	76,453	1,556,225	---	---	161,090	---	1,717,315
Saint Charles	959,411	1,798	34,003	---	937,204	34,488	971,692	178,817	12,696	20,824	98,238	2,277,479	80,000	---	134,673	215,067	2,707,219

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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 Clair	322,015	---	3,520	6,233	224,047	---	230,280	52,484	---	8,389	14,956	631,644	---	---	---	63,793	695,437
Saint Cloud	34,880,151	5,273,994	2,223,268	4,700,792	14,853,486	957,810	20,512,088	2,212,476	943,777	354,266	4,897,664	71,297,684	---	204,015	2,005,067	21,059,823	94,566,589
Saint Francis	2,781,887	54,438	78,242	---	360,926	20,051	380,977	367,897	41,630	46,421	51,570	3,803,062	---	29,965	250,781	544,045	4,627,853
Saint Hilaire	31,194	3,726	1,682	---	79,804	---	79,804	40,569	---	1,097	4,739	162,811	---	---	7,014	---	169,825
Saint James	816,670	187,194	29,162	109,609	1,821,901	---	1,931,510	455,350	11,843	40,370	370,466	3,842,565	---	---	704,658	58,669	4,605,892
Saint Joseph	2,172,281	883,603	79,330	10,433	789,425	7,745	807,603	320,566	74,210	180,373	64,248	4,582,214	1,999,327	36,260	154,075	400,784	7,172,660
Saint Leo	9,720	---	375	---	30,902	---	30,902	5,839	---	335	7,888	55,059	---	---	17,486	---	72,545
Saint Louis Park	30,813,931	1,550,110	2,359,716	7,792,495	3,595,946	491,160	11,879,601	4,051,971	401,610	612,098	3,050,231	54,719,268	24,177,792	27,412	2,389,949	9,419,404	90,733,825
Saint Martin	121,771	---	2,855	9,924	60,839	---	70,763	39,356	---	2,298	35,308	272,351	203,600	---	25,000	31,032	531,983
Saint Mary's Point	171,681	---	8,999	---	---	2,288	2,288	413	1,458	144	158	185,141	---	---	---	20,570	205,711
Saint Michael	5,371,211	949,381	277,454	330,932	303,888	293,110	927,930	321,358	---	413,641	241,564	8,502,539	8,607,157	26,416	375,000	4,904,924	22,416,036
Saint Paul	154,749,009	36,951,903	10,690,706	47,079,311	68,287,116	8,235,816	123,602,243	52,538,993	3,384,470	7,774,414	20,819,104	410,510,842	52,037,400	41,519	20,825,621	93,043,337	576,458,719
Saint Paul Park	2,045,801	367,158	68,062	15,580	616,306	10,000	641,886	543,489	45,899	97,443	155,133	3,964,871	595,000	8,430	---	30,000	4,598,301
Saint Peter	2,713,037	136,873	308,040	---	3,084,352	41,299	3,125,651	395,299	80,067	63,991	1,099,659	7,922,617	249,752	2,000	2,268,437	651,786	11,094,592
Saint Rosa	15,261	---	2,054	---	821	---	821	9,333	---	614	35,606	63,689	---	---	---	---	63,689
Saint Stephen	212,776	---	5,170	14,080	136,099	---	150,179	97,833	3,359	1,136	21,300	491,753	---	1,800	---	6,076	499,629
Saint Vincent	7,890	---	---	---	31,250	---	31,250	550	---	345	---	40,035	---	---	---	---	40,035
Sanborn	48,492	3,680	12,714	---	143,564	---	143,564	24,775	---	18,480	47,511	299,216	---	---	---	1,000	300,216
Sandstone	457,409	47,802	37,162	---	852,032	---	852,032	218,103	2,665	39,859	43,480	1,698,512	339,499	---	228,796	359,100	2,625,907
Sargeant	16,095	---	---	---	15,353	---	15,353	757	---	1,241	585	34,031	---	---	---	---	34,031
Sartell	4,979,144	3,691,522	772,310	1,321	571,647	92,985	665,953	933,708	63,466	48,674	2,757,835	13,912,612	6,651,269	119,304	201,986	3,321,426	24,206,597
Sauk Centre	2,130,715	484,722	204,744	36,838	1,169,402	---	1,206,240	813,751	50,149	50,151	169,352	5,109,824	---	5,000	---	552,235	5,667,059
Sauk Rapids	5,925,672	541,978	191,399	13,486	2,376,837	26,573	2,416,896	386,316	71,557	473,297	145,598	10,152,713	6,302,140	3,742,778	110,000	1,182,687	21,490,318
Savage	15,603,790	2,106,741	910,748	11,113	542,771	72,942	626,826	1,072,065	240,775	319,413	260,695	21,141,053	17,613,790	37,778	710,567	1,910,061	41,413,249
Scandia	1,887,084	44,929	73,939	8,013	41,578	7,235	56,826	71,139	19,694	16,300	32,737	2,202,648	200,000	5,722	3,645	134,185	2,546,200
Scanlon	300,311	11,711	18,536	---	299,656	---	299,656	19,515	4,342	3,032	14,125	671,228	---	9,577	---	---	680,805
Seaforth	7,898	---	650	---	24,230	---	24,230	6	---	908	2,187	35,879	---	---	---	---	35,879
Sebeka	212,256	129,476	460	---	215,501	---	215,501	84,745	4,216	1,615	19,619	667,888	---	---	74,500	---	742,388
Sedan	14,493	---	2,000	16,629	12,145	---	28,774	---	900	160	41,071	87,398	---	---	---	7,000	94,398
Shafer	280,485	5,628	34,121	---	160,387	---	160,387	1,972	1,575	12,896	31,189	528,253	---	12,000	---	59,724	599,977
Shakopee	14,419,995	1,404,088	1,303,904	15,242	2,817,424	91,495	2,924,161	2,202,524	549,543	653,909	601,129	24,059,253	1,555,000	6,000	3,190,404	10,009,403	38,820,060

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Shelly	15,657	1,174	---	5,248	77,063	---	82,311	15,791	---	1,200	9,963	126,096	---	---	5,000	---	131,096
Sherburn	466,544	82,666	2,403	---	337,067	13,714	350,781	120,762	4,329	16,653	61,196	1,105,334	500,000	2,464	15,000	---	1,622,798
Shevlin	19,304	---	3,700	---	39,739	---	39,739	10,161	---	523	4,639	78,066	---	---	---	56,100	134,166
Shoreview	10,882,617	208,473	501,198	9,094	379,400	59,621	448,115	5,247,646	32,813	133,828	200,228	17,654,918	138,880	---	324,074	2,641,318	20,759,190
Shorewood	4,717,204	333	154,113	---	69,133	104,201	173,334	110,899	55,806	132,359	1,027,522	6,371,570	---	31,130	873,431	1,069,119	8,345,250
Silver Bay	683,567	38,560	22,921	87,011	1,160,055	853,972	2,101,038	347,160	8,026	25,099	140,212	3,366,583	152,739	19,639	---	203,120	3,742,081
Silver Lake	420,152	13,562	1,357	49,875	232,893	---	282,768	174,776	5,936	3,862	54,868	957,281	---	---	9,400	64,100	1,030,781
Skyline	44,592	---	---	---	9,777	---	9,777	25	---	1,664	5,682	61,740	---	---	---	---	61,740
Slayton	657,885	45,640	8,541	295,563	902,854	26,835	1,225,252	134,077	7,530	10,038	100,419	2,189,382	---	---	1,500	240,650	2,431,532
Sleepy Eye	1,129,501	195,788	85,491	---	1,428,780	---	1,428,780	449,766	13,503	198,238	170,487	3,671,554	20,715	---	393,845	2,032,236	6,118,350
Sobieski	30,198	---	5,339	---	19,288	---	19,288	4,445	712	526	---	60,508	---	---	---	---	60,508
Solway	12,988	---	1,500	---	7,733	---	7,733	4,925	---	384	1,483	29,013	---	---	---	---	29,013
South Haven	87,456	483	2,900	---	55,344	1,130	56,474	124,766	---	1,085	39,847	313,011	---	---	11,481	10,723	335,215
South Saint Paul	8,109,522	635,721	373,625	381,371	3,242,080	493,758	4,117,209	3,485,855	100,082	199,296	301,855	17,323,165	1,245,000	---	2,556,728	36,753	21,161,646
Spicer	1,058,234	207,483	28,311	---	88,539	182,720	271,259	273,735	7,769	48,410	54,640	1,949,841	1,221,250	12,100	---	1,488,162	4,671,353
Spring Grove	405,836	19,792	2,410	---	437,181	---	437,181	269,440	4,786	16,551	139,186	1,295,182	---	---	137,991	181,418	1,614,591
Spring Hill	10,931	---	1,216	---	4,647	---	4,647	5,535	250	---	---	22,579	---	---	---	---	22,579
Spring Lake Park	3,576,925	354,768	121,052	1,468,480	648,453	25,756	2,142,689	778,209	142,702	104,636	45,579	7,266,560	---	---	150,000	139,057	7,555,617
Spring Park	961,099	10,049	113,843	---	5,968	115,815	121,783	62,837	17,578	19,097	65,654	1,371,940	158,945	---	101,932	82,225	1,715,042
Spring Valley	931,904	102,322	16,946	622,538	875,946	68,320	1,566,804	51,056	6,904	75,660	174,568	2,926,164	1,109,461	---	82,539	1,070,423	5,188,587
Springfield	775,104	99,950	9,457	379,095	1,176,247	16,105	1,571,447	306,092	8,810	47,991	140,170	2,959,021	1,826,215	---	35,000	167,130	4,987,366
Squaw Lake	15,464	---	---	---	18,204	---	18,204	61,992	---	95	9,259	105,014	---	---	---	---	105,014
Stacy	289,890	---	15,731	---	230,414	---	230,414	19,739	1,654	5,534	58,748	621,710	---	---	135,000	46,238	802,948
Staples	842,610	281,465	27,448	492,867	1,054,722	---	1,547,589	224,346	28,661	82,016	82,367	3,116,502	2,749,375	---	---	94,831	5,960,708
Starbuck	612,189	20,620	11,340	---	433,092	---	433,092	58,745	12,729	2,597	132,126	1,283,438	---	5,500	11,585	32,199	1,332,722
Steen	14,564	1,466	---	---	38,391	1,125	39,516	13,383	---	1,469	2,636	73,034	---	---	---	---	73,034
Stephen	104,824	26,056	1,419	261,043	256,916	9,977	527,936	152,518	885	8,022	108,733	930,393	---	---	232,000	37,509	1,199,902
Stewart	326,743	7,873	9,140	---	155,297	1,629	156,926	60,427	343	9,536	70,887	641,875	---	---	---	147,322	789,197
Stewartville	2,079,761	292,559	27,452	---	786,116	49,081	835,197	340,647	20,190	116,362	334,878	4,047,046	1,065,000	---	---	151,077	5,263,123
Stillwater	13,287,269	1,144,498	406,553	294,589	967,954	75,467	1,338,010	3,845,833	140,550	264,358	435,706	20,862,777	67,371	---	---	3,342,910	24,273,058
Stockton	101,731	16,528	8,274	---	161,687	---	161,687	2,019	---	9,253	10,967	310,459	---	---	---	---	310,459

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Storden	98,789	12,094	149	---	87,539	---	87,539	35,932	---	2,953	11,852	249,308	---	---	---	20,161	269,469
Strandquist	4,687	---	1,610	---	18,984	---	18,984	8,753	66	---	940	35,040	---	---	---	---	35,040
Strathcona	1,850	---	12	---	6,311	---	6,311	---	---	---	50	8,223	---	---	---	---	8,223
Sturgeon Lake	129,554	---	3,498	---	40,008	---	40,008	35,034	---	1,432	8,042	217,568	---	---	---	---	217,568
Sunburg	33,103	---	---	---	35,970	---	35,970	92,335	---	4,873	25,997	192,278	---	---	---	24,560	216,838
Sunfish Lake	331,978	36,781	9,493	---	---	1,100	1,100	3,237	661	8,095	---	391,345	---	---	---	---	391,345
Swanville	73,726	32,757	2,265	---	101,637	1,551	103,188	36,911	214	2,394	56,965	308,420	---	15,000	---	---	323,420
Taconite	129,271	---	630	---	130,895	780	131,675	84,625	198	42,404	4,704	393,507	---	---	---	---	393,507
Tamarack	17,718	---	602	---	5,751	630	6,381	16,125	---	16	4,984	45,826	---	---	---	---	45,826
Taopi	3,776	13,918	---	---	10,284	---	10,284	---	---	---	---	27,978	---	---	---	---	27,978
Taunton	29,637	---	1,815	---	50,007	---	50,007	625	---	2,326	11,955	96,365	---	---	---	---	96,365
Taylor Falls	660,080	16,124	25,803	16,380	183,728	250	200,358	25,863	4,248	6,288	198,190	1,136,954	---	---	65,000	69,837	1,271,791
Tenney	10,821	---	---	---	773	---	773	306	---	---	10,347	22,247	---	---	---	---	22,247
Tenstrike	24,272	---	3,500	---	4,877	---	4,877	---	---	---	---	32,649	---	---	---	---	32,649
Thief River Falls	1,711,863	136,526	132,423	203,045	2,978,664	---	3,181,709	1,774,318	44,848	118,035	302,964	7,402,686	---	33,201	1,421,813	462,858	9,320,558
Thomson	80,139	1,984	155	---	13,156	---	13,156	---	560	1,691	397	98,082	---	---	33,420	4,772	136,274
Tintah	15,364	---	250	2,533	68,075	---	70,608	18,138	---	26	31,864	136,250	---	---	---	14,148	150,398
Tonka Bay	1,051,918	18,914	47,519	---	1,232	3,145	4,377	59,633	9,314	43,187	6,674	1,241,536	---	---	98,118	190,643	1,530,297
Tower	293,110	---	14,665	19,921	588,378	86,364	694,663	479,202	4,331	45,053	64,408	1,595,432	206,000	10,368	---	28,631	1,840,431
Tracy	883,278	126,679	23,130	15,536	1,007,569	---	1,023,105	75,703	10,329	108,754	346,115	2,597,093	---	---	499,518	142,536	3,239,147
Trail	7,572	---	1,500	---	3,560	---	3,560	5,750	---	482	2,825	21,689	---	---	---	---	21,689
Trimont	187,917	2,080	2,505	---	266,869	6,553	273,422	103,298	5,181	16,390	34,299	625,092	58,308	10,000	21,463	---	714,863
Trommald	18,380	---	195	---	12,165	---	12,165	---	---	28	341	31,109	---	---	---	---	31,109
Trosky	23,751	---	2,475	---	24,631	---	24,631	50	---	582	---	51,489	---	---	---	---	51,489
Truman	208,686	14,900	5,278	---	447,423	3,200	450,623	167,240	5,644	11,368	99,673	963,412	550,000	777	---	40,578	1,554,767
Turtle River	17,985	---	3,780	---	1,039	---	1,039	404	---	3,459	---	26,667	---	---	---	---	26,667
Twin Lakes	14,244	---	850	---	29,031	309	29,340	400	---	15,376	2,825	63,035	---	---	---	---	63,035
Twin Valley	142,132	19,884	2,866	2,493	309,328	---	311,821	43,942	3,056	5,986	59,489	589,176	---	---	41,175	5,000	635,351
Two Harbors	1,234,184	16,855	24,801	39,016	1,580,707	157,076	1,776,799	800,400	20,000	65,704	107,806	4,046,549	---	---	434,007	341,387	4,821,943
Tyler	204,840	---	3,252	---	521,391	---	521,391	144,331	9,217	15,600	39,024	937,655	422,100	15,000	146,000	72,497	1,593,252
Ulen	57,249	7,639	1,600	178,161	161,623	3,016	342,800	28,726	---	3,517	24,987	466,518	---	14,254	---	---	480,772

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Underwood	66,490	228	2,413	---	97,169	641	97,810	29,803	267	2,528	3,229	202,768	---	65	---	17,525	220,358
Upsala	143,867	---	2,740	45,000	71,275	---	116,275	83,153	---	13,153	24,248	383,436	---	---	---	227,930	611,366
Urbank	3,334	178	12	---	7,565	121,912	129,477	12,897	---	---	20,057	165,955	---	---	---	2,800	168,755
Utica	41,471	5,548	6,165	---	36,544	---	36,544	170	---	363	4,044	94,305	---	---	---	---	94,305
Vadnais Heights	5,655,133	638,981	653,232	69,206	64,090	114,856	248,152	1,356,878	33,223	25,176	424,460	9,035,235	---	---	410,000	65,232	9,510,467
Vergas	104,869	15,155	9,251	---	45,813	1,080	46,893	12,427	---	2,891	20,579	212,065	---	---	5,000	63,045	280,110
Vermillion	121,720	---	3,976	---	12,554	---	12,554	---	207	3,556	3,757	145,770	---	---	---	---	145,770
Verndale	112,176	---	2,147	55,415	209,215	---	264,630	17,279	16,033	7,595	21,690	441,550	---	---	---	18,945	460,495
Vernon Center	170,180	10,017	736	6,271	85,014	600	91,885	18,393	3,034	2,462	18,228	314,935	---	---	---	4,857	319,792
Vesta	95,507	4,610	490	48,801	101,473	---	150,274	7,285	---	7,211	17,990	283,367	---	---	9,648	---	293,015
Victoria	4,571,882	705,008	205,261	66,312	139,390	83,218	288,920	927,589	15,592	187,243	216,587	7,118,082	2,025,352	36,463	---	1,747,100	10,926,997
Viking	11,606	---	35	---	22,088	---	22,088	32,325	100	457	24,945	91,556	---	---	---	960	92,516
Villard	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Vining	9,583	---	1,655	---	19,114	---	19,114	8,985	---	722	2,627	42,686	---	---	---	---	42,686
Virginia	2,773,510	309,305	60,757	480,027	6,674,958	978,794	8,133,779	1,317,829	134,540	191,419	159,709	13,080,848	---	31,666	---	294,368	13,406,882
Wabasha	1,244,295	98,488	39,386	2,850	669,907	39,111	711,868	547,534	18,031	96,649	176,886	2,933,137	---	---	46,935	91,294	3,071,366
Wabasso	314,395	18,061	2,650	---	216,116	---	216,116	117,231	737	40,171	85,102	794,463	535,484	108,946	43,200	739,081	2,221,174
Waconia	4,424,828	748,079	374,383	---	142,685	44,255	186,940	1,674,462	26,231	376,556	339,539	8,151,018	3,390,000	---	225,000	1,869,922	13,635,940
Wadena	886,074	255,130	30,937	685,627	1,657,850	---	2,343,477	206,009	20,968	107,796	796,738	4,647,129	---	---	376,468	28,933	5,052,530
Wahkon	203,698	---	6,087	---	227	---	227	6,712	261	290	9,169	226,444	---	---	8,000	---	234,444
Waite Park	8,132,318	1,043,741	80,359	2,150,695	158,535	25,954	2,335,184	155,799	94,649	75,592	152,581	12,070,223	8,910,000	299,745	---	3,821,084	25,101,052
Waldorf	52,636	---	---	---	269,141	---	269,141	14,203	---	3	52,344	388,327	---	---	---	---	388,327
Walker	1,204,756	67,693	25,093	438,118	175,223	---	613,341	260,002	8,564	58,637	274,447	2,512,533	---	---	130,000	108,157	2,750,690
Walnut Grove	175,434	156,191	750	22,378	259,357	3,323	285,058	135,960	1,093	18,837	55,619	828,942	---	727	61,000	21,741	912,410
Walters	16,581	---	591	---	33,120	---	33,120	13,595	---	213	1,687	65,787	---	---	---	---	65,787
Waltham	18,355	---	1,461	---	38,957	---	38,957	---	---	299	11,076	70,148	---	---	8,205	36,236	114,589
Wanamingo	423,312	63,875	6,821	47,267	212,986	---	260,253	75,002	3,139	2,693	65,649	900,744	995,000	---	10,000	199,434	2,105,178
Wanda	34,135	552	1,864	---	33,172	---	33,172	7,348	---	1,952	310	79,333	---	---	---	---	79,333
Warba	33,425	---	1,110	---	15,959	2,217	18,176	6,484	---	642	4,939	64,776	---	---	---	---	64,776
Warren	298,601	101,373	14,356	---	613,596	---	613,596	144,211	3,884	24,360	41,237	1,241,618	134,434	17,500	---	---	1,393,552
Warroad	914,887	87,445	15,443	89,795	869,337	32,055	991,187	654,828	30,673	58,336	210,382	2,963,181	---	5,600	355,000	49,946	3,373,727

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Waseca	3,704,725	263,922	119,605	121,150	2,834,624	115,769	3,071,543	313,573	58,862	82,022	263,394	7,877,646	---	---	632,918	777,593	9,288,157
Watertown	1,572,959	155,305	183,105	39,791	57,308	8,614	105,713	255,116	8,319	10,610	222,657	2,513,784	1,281,924	---	87,610	276,853	4,160,171
Waterville	726,435	209,220	13,930	---	525,090	19,497	544,587	31,840	8,837	39,759	59,868	1,634,476	---	---	---	69,047	1,703,523
Watkins	485,185	218,130	12,779	---	329,765	---	329,765	250,947	748	26,571	179,253	1,503,378	15,000	---	---	424,633	1,943,011
Watson	51,927	---	2,250	---	76,088	---	76,088	1,765	---	1,203	4,695	137,928	---	---	---	---	137,928
Waubun	97,151	---	3,252	---	98,505	---	98,505	17,280	---	185	16,654	233,027	21,000	---	---	13,834	267,861
Waverly	873,188	142,484	17,846	---	21,610	2,919	24,529	10,947	3,667	3,057	195,699	1,271,417	389,000	---	---	---	1,660,417
Wayzata	5,465,083	9,309	431,421	---	218,404	1,115,000	1,333,404	575,832	100,860	105,818	1,796,914	9,818,641	4,072,959	1,550	217,422	674,895	14,785,467
Welcome	384,843	5,216	5,790	---	271,020	1,812	272,832	37,533	1,961	48,753	106,968	863,896	---	---	---	---	863,896
Wells	589,578	104,674	14,112	64,416	1,519,617	51,607	1,635,640	421,260	12,489	51,583	58,486	2,887,822	833,064	1,870	124,996	184,383	4,032,135
Wendell	53,226	---	474	---	53,228	---	53,228	30,273	617	1,665	24,226	163,709	---	---	---	8,847	172,556
West Concord	419,494	23,582	5,004	17,295	298,738	12,124	328,157	108,885	5,736	11,416	46,184	948,458	---	13,000	---	---	961,458
West Saint Paul	10,311,867	990,289	539,594	85,774	1,279,382	362,595	1,727,751	695,683	124,744	250,365	196,851	14,837,144	3,011,453	25,956	736,390	709,094	19,320,037
West Union	4,570	---	1,000	---	6,533	---	6,533	209	---	206	---	12,518	---	---	---	---	12,518
Westbrook	142,286	9,341	4,645	8,970	276,396	8,887	294,253	45,458	3,761	3,851	41,083	544,678	1,665,000	1,400	37,000	4,750	2,252,828
Westport	4,602	---	908	---	6,489	---	6,489	4,851	---	237	32	17,119	---	---	---	---	17,119
Whalan	18,437	---	147	12,000	10,667	---	22,667	---	---	743	1,379	43,373	---	---	2,500	---	45,873
Wheaton	601,700	---	4,745	---	697,016	---	697,016	68,504	---	6,256	323,304	1,701,525	---	---	25,000	128,024	1,854,549
White Bear Lake	5,070,763	1,231,029	517,972	110,030	2,827,740	392,892	3,330,662	1,667,362	120,391	395,275	624,108	12,957,562	---	13,328	887,200	7,505,256	21,363,346
Wilder	22,207	---	20	---	17,765	---	17,765	---	---	250	722	40,964	---	---	---	---	40,964
Willernie	138,558	---	16,143	---	114,762	---	114,762	10,432	2,407	576	5,695	288,573	---	---	---	---	288,573
Williams	81,782	---	215	---	39,726	5,000	44,726	4,758	---	190	34,672	166,343	---	---	---	---	166,343
Willmar	5,531,315	1,527,794	382,526	610,197	5,666,850	188,871	6,465,918	1,283,366	168,716	862,311	697,437	16,919,383	1,805,326	2,042,298	292,000	3,158,420	24,217,427
Willow River	53,708	3,197	2,624	---	40,436	---	40,436	20,565	---	6,491	39,527	166,548	---	---	---	---	166,548
Wilmont	74,128	---	1,045	---	108,661	---	108,661	28,517	391	2,052	14,634	229,428	---	---	---	---	229,428
Wilton	7,837	---	3,870	---	8,621	---	8,621	5,201	---	2,471	10,465	38,465	---	---	---	---	38,465
Windom	1,233,024	231,275	69,349	61,659	1,686,333	---	1,747,992	673,007	27,958	50,219	132,962	4,165,786	---	---	2,374,429	98,897	6,639,112
Winger	50,297	19,152	5,475	6,055	40,187	875	47,117	9,833	---	1,441	18,027	151,342	---	---	---	5,936	157,278
Winnebago	394,697	61,676	9,060	---	573,445	38,335	611,780	151,791	11,095	30,070	105,764	1,375,933	---	1,292	288,929	2,604	1,668,758
Winona	6,637,853	360,876	155,661	1,232,419	9,561,785	159,937	10,954,141	1,147,278	222,562	48,373	45,723	19,572,467	---	---	301,442	332,501	20,206,410
Winsted	1,063,747	34,428	48,954	55,542	627,358	575,642	1,258,542	543,301	22,421	4,014	150,493	3,125,900	---	99,505	26,300	162,069	3,413,774

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2010

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	
Winthrop	531,902	38,844	19,972	---	509,562	11,516	521,078	180,448	4,154	38,490	31,681	1,366,569	---	---	---	---	1,366,569
Winton	44,728	---	237	---	29,847	---	29,847	38,611	---	---	28,359	141,782	---	---	9,750	7,000	158,532
Wolf Lake	11,697	---	320	---	24,449	746	25,195	46,548	---	463	46,878	131,101	---	---	10,300	9,953	151,354
Wolverton	28,076	---	---	---	34,604	---	34,604	29,414	---	74	7,509	99,677	---	---	---	---	99,677
Wood Lake	98,971	458	2,800	5,850	130,684	---	136,534	44,950	427	3,376	10,136	297,652	---	---	---	6,000	303,652
Woodbury	26,425,396	13,002,053	3,358,066	1,305,752	3,139,848	1,563,186	6,008,786	3,587,100	433,188	1,466,089	97,260	54,377,938	12,470,000	30,299	551,792	5,828,681	73,258,710
Woodland	306,216	---	13,661	---	---	1,618	1,618	2,750	8,026	284	2,031	334,586	---	---	---	40,000	374,586
Woodstock	21,502	---	2,175	---	40,483	---	40,483	6,016	---	107	5,301	75,584	---	5,899	---	---	81,483
Worthington	3,634,866	478,472	253,126	1,222,747	3,941,862	51,952	5,216,561	1,006,597	162,120	444,283	258,776	11,454,801	1,905,236	3,950	1,104,524	2,560,311	17,028,822
Wrenshall	69,553	---	3,213	---	61,156	---	61,156	37,911	---	512	6,119	178,464	---	---	---	---	178,464
Wright	20,004	---	2,050	---	19,261	---	19,261	35,498	57	2,497	---	79,367	---	---	---	3,000	82,367
Wykoff	120,452	10,590	1,429	---	169,901	---	169,901	42,753	592	3,187	25,968	374,872	---	---	---	12,310	387,182
Wyoming	3,396,323	334,640	71,915	55,474	257,569	38,812	3,518,555	83,914	114,781	63,753	73,754	4,490,935	---	1,350	---	293,643	4,785,928
Zemple	10,589	---	30	---	1,723	---	1,723	---	---	338	4,818	17,498	---	---	---	---	17,498
Zimmerman	1,371,289	11,577	30,624	315,955	316,826	578	633,359	140,709	18,195	60,569	23,811	2,290,133	---	18,680	50,000	100,000	2,458,813
Zumbro Falls	59,953	---	13,359	---	67,361	---	67,361	61,781	1,521	286	142,067	346,328	---	---	---	25,865	372,193
Zumbrota	1,339,587	63,422	32,309	---	515,506	155,472	670,978	287,173	23,016	43,750	98,389	2,558,624	233,898	5,003	---	939,969	3,737,494
State Total	\$2,330,931,322		\$128,007,520		\$827,951,644		\$1,226,891,275		\$44,130,666		\$209,342,255		\$828,948,902		\$193,466,907		\$6,496,041,314
		\$288,740,146		\$328,233,149		\$70,706,482		\$453,175,864		\$80,635,161		\$4,761,854,209		\$15,128,386		\$696,642,910	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Ada	1,707	294,048	414,346	291,370	326,881	39,750	161,802	1,528,197	1,188,674	94,528	60,337	2,871,736	---	---	326,333	3,198,069
Adams	787	134,659	158,997	54,886	29,437	---	85,235	463,214	363,479	80,000	24,328	931,021	---	17,500	35,915	984,436
Adrian	1,209	123,076	224,626	221,186	180,166	55,354	---	804,408	172,282	321,912	165,755	1,464,357	---	8,905	234,735	1,707,997
Afton	2,886	524,747	451,739	198,901	10,335	---	13,302	1,199,024	95,101	90,000	148,668	1,532,793	---	---	645,611	2,178,404
Aitkin	2,165	344,922	653,234	334,169	90,443	116,846	163,833	1,703,447	378,324	991,684	239,074	3,312,529	---	---	758,628	4,071,157
Akeley	432	107,913	66,494	88,339	35,654	---	750	299,150	5,000	36,400	13,409	353,959	---	---	---	353,959
Albany	2,561	255,052	565,866	204,883	69,887	---	---	1,095,688	1,389,007	2,947,302	439,713	5,871,710	---	---	2,505,027	8,376,737
Albert Lea	18,016	1,567,430	5,248,017	2,338,939	2,922,874	809,612	327,358	13,214,230	9,018,438	691,974	393,969	23,318,611	1,140,000	15,000	749,004	25,222,615
Alberta	103	37,874	3,060	17,335	---	---	11,726	69,995	---	---	---	69,995	---	42,260	---	112,255
Albertville	7,044	860,648	993,883	332,933	240,559	70,350	54,534	2,552,907	720,168	405,000	394,958	4,073,033	---	80,470	885,706	5,039,209
Alden	661	146,293	99,925	57,408	25,714	---	6,308	335,648	148,928	62,000	12,977	559,553	---	---	4,816	564,369
Aldrich	48	5,028	2,459	5,133	---	---	2,319	14,939	2,212	---	---	17,151	---	---	---	17,151
Alexandria	11,070	1,862,816	3,065,866	1,582,979	1,236,860	619,598	682,067	9,050,186	6,720,601	1,721,439	692,206	18,184,432	127,785	---	1,008,588	19,320,805
Alpha	116	28,225	46,014	19,457	3,147	---	8,895	105,738	40,396	---	---	146,134	---	---	11,920	158,054
Altura	493	27,889	130,137	31,592	6,648	---	4,552	200,818	163,392	20,000	5,175	389,385	---	---	---	389,385
Alvarado	363	101,750	7,958	22,850	7,215	93,650	1,105	234,528	---	1,133	586	236,247	---	584,243	13,291	833,781
Amboy	534	92,944	134,978	65,979	1,228	---	2,944	298,073	105,050	---	---	403,123	---	19,881	394,773	817,777
Andover	30,598	1,866,756	3,920,073	1,952,534	2,443,388	650,977	133,987	10,967,715	3,057,088	5,779,000	2,060,206	21,864,009	2,416,834	89,191	5,641,398	30,011,432
Annandale	3,228	322,711	650,095	347,715	101,268	102,457	23,197	1,547,443	741,153	558,117	296,696	3,143,409	---	43,348	762,935	3,949,692
Anoka	17,142	1,330,267	4,488,511	1,507,243	1,503,481	1,020,660	79,189	9,929,351	3,901,787	245,000	759,868	14,836,006	---	---	272,500	15,108,506
Apple Valley	49,084	4,260,373	9,728,340	3,585,724	4,768,656	2,990,701	307,575	25,641,369	5,784,767	4,160,000	1,577,776	37,163,912	2,750,000	---	3,680,241	43,594,153
Appleton	1,412	319,875	541,034	390,439	311,567	---	299,440	1,862,355	302,562	375,000	150,041	2,689,958	---	---	---	2,689,958
Arco	75	22,112	6,611	26,047	---	---	7,227	61,997	55,307	---	---	117,304	---	3,000	---	120,304
Arden Hills	9,552	1,035,062	1,561,047	322,793	697,873	3,311	---	3,620,086	2,134,136	235,000	46,525	6,035,747	---	---	576,791	6,612,538
Argyle	639	113,606	42,284	129,284	21,291	31,323	---	337,788	1,333,499	7,988	7,644	1,686,919	---	21,176	---	1,708,095
Arlington	2,233	331,667	830,964	339,759	145,084	81,192	6,455	1,735,121	189,894	215,000	103,422	2,243,437	---	---	696,798	2,940,235
Ashby	446	55,727	229,563	24,839	7,126	260,787	103	578,145	39,066	56,842	78,247	752,300	---	---	---	752,300
Askov	364	97,402	23,882	16,838	29,692	---	---	167,814	---	---	---	167,814	---	---	---	167,814
Atwater	1,133	119,291	216,254	130,498	56,778	---	35,685	558,506	296,918	130,000	60,258	1,045,682	---	---	273,879	1,319,561
Audubon	519	197,428	137,961	25,700	32,628	113,590	60,360	567,667	118,835	125,046	133,033	944,581	---	---	14,681	959,262
Aurora	1,682	275,564	477,854	442,115	129,973	46,706	7,902	1,380,114	664,102	262,977	25,270	2,332,463	---	1,233	152,204	2,485,900
Austin	24,718	1,808,092	5,175,478	3,365,283	3,563,009	146,482	101,581	14,159,925	4,283,363	505,890	248,971	19,198,149	620,000	---	251,987	20,070,136
Avoca	147	19,668	11,136	21,164	4,383	493	5,497	62,341	21,851	12,000	6,800	102,992	---	10,000	3,000	115,992
Avon	1,396	303,473	392,571	134,945	56,710	78,041	---	965,740	123,049	685,247	244,315	2,018,351	395,303	---	335,000	2,748,654
Babbitt	1,475	569,204	549,271	266,451	348,024	76,217	4,261	1,813,428	175,909	107,084	88,083	2,184,504	---	---	580,011	2,764,515
Backus	250	69,929	106,206	18,038	9,270	---	29,497	232,940	12,921	---	---	245,861	---	---	---	245,861
Badger	375	136,601	65,479	29,905	6,894	---	---	238,879	159,614	12,434	11,922	422,849	---	5,000	2,500	430,349
Bagley	1,392	184,632	303,445	205,631	43,119	38,198	24,603	799,628	265,345	196,293	66,497	1,327,763	---	---	69,872	1,397,635
Balaton	643	92,686	158,234	119,519	135,352	62,974	68,284	637,049	71,379	132,441	142,961	983,830	---	---	36,420	1,020,250
Barnesville	2,563	550,853	481,681	219,389	255,284	425,103	995	1,933,305	241,364	626,647	154,085	2,955,401	1,020,000	68,507	436,186	4,480,094

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

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	
Bamum	613	168,774	65,680	78,416	26,950	61,535	13,023	414,378	266,108	15,000	855	696,341	---	12,015	19,871	728,227
Barrett	415	129,096	66,459	52,103	19,969	---	44,749	312,376	59,923	133,886	16,856	523,041	---	8,500	110,070	641,611
Barry	16	3,075	679	2,156	150	---	---	6,060	---	---	---	6,060	---	---	---	6,060
Battle Lake	875	138,897	213,578	85,778	42,364	51,764	36,623	569,004	233,463	45,000	16,243	863,710	---	---	33,600	897,310
Baudette	1,106	200,217	240,228	136,731	182,015	20,000	23,750	802,941	89,614	19,801	---	912,356	---	---	---	912,356
Baxter	7,610	1,383,289	1,973,467	604,009	471,005	790,883	40,215	5,262,868	5,886,965	4,912,770	1,062,050	17,124,653	---	129,030	1,473,098	18,726,781
Bayport	3,471	517,844	944,552	276,849	308,578	---	6,268	2,054,091	275,649	100,000	40,695	2,470,435	---	14,347	100,041	2,584,823
Beardsley	233	59,078	29,084	16,372	1,098	---	131	105,763	25,422	---	---	131,185	---	---	---	131,185
Beaver Bay	181	222,420	11,146	22,223	2,105	---	---	257,894	12,392	14,353	1,982	286,621	---	20,855	---	307,476
Beaver Creek	297	54,912	65,025	105,208	---	---	---	225,145	116,487	23,634	8,030	373,296	---	---	15,431	388,727
Becker	4,538	730,184	1,103,359	543,682	939,758	118,155	---	3,435,138	427,403	1,435,000	1,305,390	6,602,931	---	264,778	1,558,157	8,425,866
Bejou	89	27,958	308	3,772	1,302	---	1,428	34,768	---	---	---	34,768	---	19,090	---	53,858
Belgrade	740	100,185	163,430	108,930	21,593	4,700	61,188	460,026	66,352	183,000	85,099	794,477	---	---	18,296	812,773
Belle Plaine	6,661	667,664	1,505,540	637,229	206,627	81,421	100	3,098,581	2,759,289	5,198,600	335,009	11,391,479	---	---	905,810	12,297,289
Bellechester	175	16,574	7,958	8,721	964	---	15,913	50,130	338	---	---	50,468	---	2,138	7,500	60,106
Bellingham	168	16,907	14,960	46,135	584	---	15,218	93,804	45,801	---	---	139,605	---	8,572	---	148,177
Beltrami	107	17,632	11,344	10,153	4,914	---	5,289	49,332	1,178	---	---	50,510	---	---	---	50,510
Belview	384	80,898	52,980	78,159	6,669	---	---	218,706	7,481	35,000	6,854	268,041	---	---	---	268,041
Bemidji	13,431	1,373,385	4,608,322	1,803,625	1,001,252	137,610	280,118	9,204,312	5,741,413	16,185,527	1,437,915	32,569,167	---	649,443	486,653	33,705,263
Bena	116	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	3,240	606,192	895,596	554,946	439,030	376,065	235,404	3,107,233	156,940	89,951	36,577	3,390,701	---	---	376,550	3,767,251
Bertha	497	115,966	88,410	29,347	12,561	101,983	---	348,267	94,307	---	---	442,574	---	---	---	442,574
Bethel	466	98,459	67,839	40,028	2,161	---	3,538	212,025	9,073	20,000	21,300	262,398	---	---	---	262,398
Big Falls	236	105,661	23,053	73,396	27,064	9,427	10,484	249,085	245,224	---	---	494,309	---	---	150	494,459
Big Lake	10,060	645,324	1,633,101	418,736	368,640	233,183	1,005	3,299,989	1,892,514	1,980,389	1,095,145	8,268,037	---	62,938	300,838	8,631,813
Bigelow	235	52,924	27,928	33,687	1,095	---	32,189	147,823	176,524	---	---	324,347	---	37,500	6,000	367,847
Bigfork	446	77,887	132,989	63,822	6,223	5,745	18,750	305,416	179,117	27,000	7,602	519,135	---	---	---	519,135
Bingham Lake	126	33,685	1,635	19,791	10,214	---	9,029	74,354	13,121	---	---	87,475	---	16,107	---	103,582
Birchwood	870	158,193	125,179	85,477	59,975	---	17,620	446,444	26,000	---	---	472,444	---	---	---	472,444
Bird Island	1,042	172,523	257,113	124,055	78,340	224,017	16,975	873,023	361,404	68,365	16,294	1,319,086	---	9,000	236,988	1,565,074
Biscay	113	22,636	656	4,318	1,184	---	---	28,794	---	---	---	28,794	---	19,061	---	47,855
Biwabik	969	500,715	347,312	307,109	57,710	51,992	---	1,264,838	438,498	101,854	62,301	1,867,491	---	91,817	219,462	2,178,770
Blackduck	785	134,836	221,844	105,331	71,548	1,421	4,752	539,732	453,408	498,212	84,715	1,576,067	---	20,000	609,147	2,205,214
Blaine	57,186	4,779,766	10,066,883	3,431,142	2,382,547	2,606,450	1,882,181	25,148,969	5,627,495	3,430,000	1,379,710	35,586,174	---	---	7,729,699	43,315,873
Blomkest	157	29,688	38,591	8,648	15,150	---	9,408	101,485	33,880	---	---	135,365	---	---	25,600	160,965
Blooming Prairie	1,996	352,806	385,033	232,428	206,047	7,521	8,775	1,192,610	546,427	266,505	69,260	2,074,802	---	34,553	111,244	2,220,599
Bloomington	82,893	5,355,413	27,743,815	8,928,617	10,091,620	23,999,667	6,214,303	82,333,435	17,978,226	6,290,000	3,026,399	109,628,060	---	380,000	20,396,515	130,404,575
Blue Earth	3,353	402,114	681,970	661,822	373,618	342,556	353,534	2,815,614	1,165,676	2,441,603	458,376	6,881,269	---	---	349,083	7,230,352
Bluffton	207	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	106	23,500	826	7,392	100	---	1,050	32,868	5,456	---	---	38,324	---	---	---	38,324

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

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	
Borup	110	7,709	7,388	7,637	1,617	---	1,531	25,882	---	---	---	25,882	---	---	---	25,882
Bovey	804	214,956	258,730	201,466	76,321	---	---	751,473	247,799	60,645	93,813	1,153,730	---	---	28,953	1,182,683
Bowlus	290	32,281	33,340	8,738	7,846	---	1,899	84,104	8,367	---	---	92,471	---	---	---	92,471
Boy River	47	2,585	1,500	4,398	550	---	271	9,304	72,756	---	---	82,060	---	---	2,200	84,260
Boyd	175	86,637	51,926	59,631	2,041	---	43,194	243,429	---	---	---	243,429	---	---	---	243,429
Braham	1,793	235,286	412,650	235,742	7,419	3,812	40,295	935,204	144,139	70,149	52,569	1,202,061	---	---	---	1,202,061
Brainerd	13,590	2,392,993	4,312,696	1,179,639	1,129,904	1,562,980	1,767,550	12,345,762	7,736,220	1,792,163	676,272	22,550,417	---	---	1,295,095	23,845,512
Brandon	489	251,047	58,302	23,293	3,103	---	4,234	339,979	453,646	108,348	86,385	988,358	455,000	---	11,029	1,454,387
Breckenridge	3,386	350,669	905,206	592,334	309,828	181,035	198,392	2,537,464	4,146,269	399,086	102,412	7,185,231	---	---	78,412	7,263,643
Breezy Point	2,346	404,249	688,414	337,575	15,537	57,347	13,251	1,516,373	43,641	317,602	203,669	2,081,285	---	---	423,376	2,504,661
Brewster	473	37,853	55,124	65,906	1,076	---	124,468	284,427	241,855	---	16,660	542,942	---	802	---	543,744
Bricelyn	365	77,727	57,973	85,846	1,047	---	5,176	227,769	10,976	15,233	11,739	265,717	---	132,000	9,033	406,750
Brook Park	139	34,938	29,596	2,206	281	---	3,380	70,401	86,473	---	---	156,874	---	---	---	156,874
Brooklyn Center	30,104	3,415,137	8,492,438	1,652,735	2,433,507	3,105,007	289,530	19,388,354	8,559,097	4,676,066	1,040,904	33,664,421	---	---	4,495,948	38,160,369
Brooklyn Park	75,781	3,817,369	20,709,643	5,985,649	6,703,710	10,795,875	---	48,012,246	8,182,857	11,963,880	2,153,738	70,312,721	---	707,612	21,554,659	92,574,992
Brooks	141	14,995	3,484	33,196	15,454	---	8,823	75,952	10,607	---	---	86,559	---	---	---	86,559
Brookston	141	5,662	4,250	6,786	---	---	2,248	18,946	425	---	---	19,371	---	---	---	19,371
Brooten	743	75,450	116,885	128,442	24,087	---	55,856	400,720	85,830	35,000	13,451	535,001	---	---	---	535,001
Browerville	790	131,976	103,561	175,326	9,549	---	---	420,412	1,244,913	88,083	50,031	1,803,439	---	---	21,727	1,825,166
Browns Valley	589	198,430	251,015	81,754	117,928	103,732	---	752,859	1,639,496	81,364	15,827	2,489,546	---	---	289,683	2,779,229
Brownsdale	676	66,706	80,082	69,069	26,957	---	14,155	256,969	42,069	120,478	58,637	478,153	---	---	---	478,153
Brownsville	466	43,648	45,754	48,501	31,427	31,543	1,181	202,054	38,497	59,770	18,026	318,347	---	5,184	---	323,531
Brownnton	762	107,715	277,854	91,155	58,247	---	47,729	582,700	99,393	118,957	63,698	864,748	---	---	33,906	898,654
Bruno	102	14,638	11,336	26,129	126	---	5,824	58,053	---	---	---	58,053	---	---	23,203	81,256
Buckman	270	16,381	1,357	12,720	4,856	---	18,936	54,250	17,029	10,000	2,763	84,042	---	---	---	84,042
Buffalo	15,453	934,545	2,370,915	1,151,599	1,374,506	468,131	1,020,660	7,320,356	9,421,774	2,107,547	1,247,920	20,097,597	---	---	1,126,027	21,223,624
Buffalo Lake	733	160,261	186,484	90,893	13,250	145,270	---	596,158	71,295	92,360	77,068	836,881	---	49,883	2,299,080	3,185,844
Buhl	1,000	177,736	151,056	220,850	136,803	147,956	20,819	855,220	86,219	538,317	29,499	1,509,255	---	109,883	543,007	2,162,145
Burnsville	60,306	4,872,960	18,135,898	3,590,473	4,330,380	737,149	1,425,785	33,092,645	14,050,192	5,134,122	1,963,197	54,240,156	967,725	1,035,947	3,365,596	59,609,424
Burtrum	144	8,447	8,798	12,150	7,548	---	1,935	38,878	2,845	---	---	41,723	---	---	---	41,723
Butterfield	586	109,423	43,483	91,598	19,263	---	29,637	293,404	76,930	5,000	17,821	393,155	---	64,007	3,000	460,162
Byron	4,914	204,108	521,530	290,256	175,505	217,408	10,000	1,418,807	112,626	1,028,788	341,918	2,902,139	---	---	364,388	3,266,527
Caledonia	2,868	281,027	774,553	279,361	222,399	36,683	57,570	1,651,593	102,875	133,624	48,789	1,936,881	---	---	---	1,936,881
Callaway	234	85,401	52,898	50,985	17,911	---	14,030	221,225	296,498	3,651	3,837	525,211	---	34,099	210,520	769,830
Calumet	367	214,091	42,336	150,607	32,290	---	11	439,335	25,173	16,000	12,845	493,353	---	---	8,000	501,353
Cambridge	8,111	1,004,492	1,882,075	1,264,022	317,585	874,492	125,197	5,467,863	2,544,434	1,233,025	539,443	9,784,765	986,844	---	3,026,222	13,797,831
Campbell	158	18,000	21,663	26,411	18,341	---	20,277	104,692	21,879	---	---	126,571	---	---	6,722	133,293
Canby	1,795	318,383	311,178	239,920	171,241	42,998	114,119	1,197,839	397,318	202,362	72,180	1,869,699	---	2	114,812	1,984,513
Cannon Falls	4,083	673,534	1,002,160	548,831	796,267	204,430	166,044	3,391,266	1,028,414	1,685,292	250,913	6,355,885	---	634,752	2,901,599	9,892,236
Canton	346	77,595	42,816	103,502	1,789	5,215	---	230,917	24,971	---	---	255,888	---	---	3,445	259,333

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

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	
Carlos	502	192,634	93,044	39,584	15,815	---	4,466	345,543	29,179	55,000	36,380	466,102	---	---	75,770	541,872
Carlton	862	168,166	120,588	119,654	65,267	---	45,418	519,093	86,016	9,000	7,306	621,415	---	---	---	621,415
Carver	3,724	584,251	556,453	296,154	267,271	---	3,791	1,707,920	497,151	640,750	219,245	3,065,066	---	552,524	28,291	3,645,881
Cass Lake	770	124,169	341,424	112,017	34,239	93,029	21,687	726,565	86,380	181,000	13,376	1,007,321	---	---	---	1,007,321
Cedar Mills	45	14,239	436	3,345	---	---	---	18,020	---	---	---	18,020	---	22,708	---	40,728
Center City	628	51,095	84,998	88,178	11,905	2,088	17	238,281	413,139	---	---	651,420	---	---	18	651,438
Centerville	3,792	518,632	1,054,045	337,553	93,539	15,078	17,091	2,035,938	1,434,161	2,882,104	486,335	6,838,538	---	---	1,214,292	8,052,830
Ceylon	369	87,283	54,701	88,173	1,729	---	52,172	284,058	72,241	8,800	711	365,810	---	---	---	365,810
Champlin	23,089	1,257,363	3,979,983	3,254,882	1,031,808	1,324,677	277,357	11,126,070	3,201,710	1,535,000	537,269	16,400,049	---	---	1,835,555	18,235,604
Chandler	270	61,778	36,928	71,680	4,196	6,690	9,109	190,381	23,231	12,000	675	226,287	---	15,000	4,500	245,787
Chanhassen	22,952	2,272,846	3,077,038	2,739,704	2,154,044	451,092	424,369	11,119,093	5,025,601	2,370,000	935,348	19,450,042	---	---	---	19,450,042
Chaska	23,770	3,021,856	3,697,083	3,162,767	1,468,230	926,307	9,543	12,285,786	5,650,639	5,200,488	1,856,600	24,993,513	849,512	278,470	6,144,508	32,266,003
Chatfield	2,779	484,894	665,120	204,390	304,744	256,093	---	1,915,241	3,077,719	2,394,861	306,433	7,694,254	---	---	1,091,202	8,785,456
Chickamaw Beach	114	5,510	17,067	5,408	235	250	819	29,289	---	---	---	29,289	---	4,000	---	33,289
Chisago City	4,967	361,071	710,933	297,964	311,763	171,822	9,904	1,863,457	425,595	403,443	360,345	3,052,840	23,728	---	68,092	3,144,660
Chisholm	4,976	707,987	1,536,695	820,273	491,664	500,879	393,426	4,450,924	1,939,521	74,100	58,707	6,523,252	---	992,936	---	7,516,188
Chokio	400	43,095	24,904	89,067	4,685	6,527	13,211	181,489	35,405	10,980	647	228,521	---	---	11,627	240,148
Circle Pines	4,918	392,154	1,078,795	166,733	303,207	---	95,748	2,036,637	887,789	425,000	351,433	3,700,859	84,000	---	635,000	4,419,859
Clara City	1,360	230,709	222,049	205,393	109,081	649,471	---	1,416,703	112,995	54,828	32,832	1,617,358	---	6,621	31,055	1,655,034
Claremont	548	116,993	75,398	131,611	24,262	12,125	---	360,389	61,655	32,794	20,023	474,861	---	---	---	474,861
Clarissa	681	105,642	53,481	67,447	9,599	13,220	5,104	254,493	107,433	15,305	2,296	379,527	---	---	1,203	380,730
Clarkfield	863	145,233	181,114	156,932	53,277	304,844	---	841,400	53,926	46,887	12,886	955,099	5,123	---	---	960,222
Clarks Grove	706	123,580	31,608	57,485	19,308	---	---	231,981	68,249	35,000	3,500	338,730	---	295	32,249	371,274
Clear Lake	545	104,808	192,477	64,960	35,018	---	13,986	411,249	210,467	66,221	17,193	705,130	---	---	---	705,130
Clearbrook	518	145,851	127,398	77,495	153,349	25	---	504,118	33,802	125,542	38,159	701,621	---	---	---	701,621
Clearwater	1,735	247,757	420,700	170,827	67,616	8,569	28,784	944,253	38,469	220,000	78,274	1,280,996	---	159,513	53,954	1,494,463
Clements	153	26,495	19,288	33,731	6,013	---	9,411	94,938	76,693	---	---	171,631	---	---	---	171,631
Cleveland	719	84,018	185,160	73,923	---	---	---	343,101	98,310	14,008	5,553	460,972	---	---	8,000	468,972
Climax	267	33,711	27,735	29,086	8,707	607	447	100,293	6,348	1,941	1,350	109,932	---	---	2,135	112,067
Clinton	449	76,215	53,074	80,681	1,218	---	17,497	228,685	61,844	22,938	12,079	325,546	---	---	---	325,546
Clitherall	112	10,156	346	4,850	842	---	30	16,224	131	---	---	16,355	---	---	---	16,355
Clontarf	164	32,510	2,391	15,376	---	---	8,004	58,281	---	8,039	59	66,379	---	---	---	66,379
Cloquet	12,124	762,248	2,101,885	1,076,681	980,150	259,300	2,133	5,182,397	2,119,115	103,582	205,640	7,610,734	---	---	991,366	8,602,100
Coates	161	17,966	12,422	4,916	2,137	---	454	37,895	---	---	---	37,895	---	---	---	37,895
Cobden	36	3,115	812	2,749	1,050	---	2,903	10,629	---	---	---	10,629	---	---	---	10,629
Cohasset	2,698	625,438	280,063	331,375	170,367	17,969	44,198	1,469,410	734,177	---	---	2,203,587	---	---	498,153	2,701,740
Cokato	2,694	254,265	540,580	423,280	309,388	50,213	2,981	1,580,707	528,556	100,000	68,097	2,277,360	---	---	261,195	2,538,555
Cold Spring	4,025	321,274	1,009,517	325,906	124,659	470,118	4,062	2,255,536	2,384,900	1,260,000	355,223	6,255,659	---	---	610,153	6,865,812
Coleraine	1,970	203,729	297,569	211,239	131,429	471,155	324,468	1,639,589	397,995	213,026	160,879	2,411,489	---	---	162,127	2,573,616
Cologne	1,519	265,105	218,579	273,172	90,292	---	---	847,148	64,439	25,000	363,892	1,300,479	---	161,422	275,348	1,737,249

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Columbus	3,914	575,576	541,436	408,376	70,030	921,763	9,119	2,526,300	772,779	668,546	540,268	4,507,893	---	129,426	316,733	4,954,052
Comfrey	382	104,839	95,042	95,897	42,993	82,236	33,395	454,402	43,629	225,661	33,069	756,761	---	---	566,200	1,322,961
Comstock	93	26,053	3,946	5,701	257	---	2,258	38,215	---	---	---	38,215	---	---	---	38,215
Conger	146	78,402	12,330	13,376	7,000	---	16,398	127,506	9,557	---	---	137,063	---	---	---	137,063
Cook	574	132,216	191,059	148,765	112,188	25,000	96,227	705,455	2,026,185	13,000	31,280	2,775,920	---	---	70,632	2,846,552
Coon Rapids	61,476	3,273,096	13,071,969	4,284,730	3,413,256	3,371,788	2,484,042	29,898,881	9,523,457	1,330,000	370,998	41,123,336	---	67,039	15,262,693	56,453,068
Corcoran	5,379	642,930	1,353,425	989,649	44,684	---	66,541	3,097,229	1,080,439	239,000	60,673	4,477,341	---	---	46,573	4,523,914
Correll	34	12,576	7,311	3,038	---	---	2,840	25,765	---	---	---	25,765	4,965	3,000	---	33,730
Cosmos	473	92,918	115,978	108,271	33,195	---	37,451	387,813	11,053	---	---	398,866	---	---	18,911	417,777
Cottage Grove	34,589	2,201,309	5,919,767	3,265,396	1,964,468	502,451	798,433	14,651,824	3,494,601	2,099,189	1,394,742	21,640,356	---	15,000	1,231,180	22,886,536
Cottonwood	1,212	193,130	212,768	244,257	123,384	326,444	6,791	1,106,774	64,425	91,000	47,119	1,309,318	---	---	176,632	1,485,950
Courtland	611	68,834	39,443	39,001	4,355	---	9,285	160,918	138,087	82,682	14,671	396,358	---	---	---	396,358
Cromwell	234	92,584	103,698	39,624	34,288	58,921	4,685	333,800	158,313	48,422	16,235	556,770	---	---	---	556,770
Crookston	7,891	865,385	2,396,947	694,490	1,421,007	215,177	575,902	6,168,908	10,366,516	214,558	324,915	17,074,897	---	192,764	531,897	17,799,558
Crosby	2,386	237,291	896,746	323,878	830,612	46,359	152,088	2,486,974	1,563,361	472,461	127,100	4,649,896	---	---	42,178	4,692,074
Crosslake	2,141	733,000	571,678	473,791	369,507	35,547	86,952	2,270,475	583,147	953,941	316,479	4,124,042	---	---	---	4,124,042
Crystal	22,151	2,019,487	6,325,383	1,912,121	1,811,378	250,248	709,732	13,028,349	4,112,480	1,599,619	549,775	19,290,223	1,204,778	---	1,095,407	21,590,408
Currie	233	48,288	25,552	49,267	3,183	---	11,505	137,795	47,499	---	---	185,294	---	10,000	40,939	236,233
Cuyuna	332	33,716	80,148	30,544	500	---	469	145,377	---	30,000	4,080	179,457	---	---	---	179,457
Cyrus	288	51,718	21,660	46,766	3,774	---	---	123,918	582	---	---	124,500	---	10,000	---	134,500
Dakota	323	30,804	23,137	23,912	9,715	---	19,847	107,415	13,467	20,036	---	140,918	---	---	---	140,918
Dalton	253	53,759	23,986	34,856	14,209	5,853	929	133,592	8,928	---	---	142,520	---	---	6,430	148,950
Danube	505	64,820	126,372	91,760	509	---	143,204	426,665	1,741	10,000	5,500	443,906	---	---	---	443,906
Danvers	97	37,222	28,933	21,051	---	---	---	87,206	227	---	---	87,433	---	---	---	87,433
Darfur	108	58,879	31,623	8,011	4,528	---	---	103,041	304,168	---	---	407,209	---	---	---	407,209
Darwin	350	70,750	7,077	23,939	21,844	---	23,259	146,869	---	---	---	146,869	---	---	13,080	159,949
Dassel	1,469	264,140	282,887	231,486	62,064	50,673	836	892,086	357,621	222,873	90,667	1,563,247	---	---	279,250	1,842,497
Dawson	1,540	315,347	362,651	382,779	209,355	56,519	103,051	1,429,702	135,640	218,071	84,207	1,867,620	---	---	12,750	1,880,370
Dayton	4,671	852,098	883,659	514,078	160,492	4,291	58,957	2,473,575	1,777,699	1,994,000	1,595,493	7,840,767	---	---	1,172,941	9,013,708
De Graff	115	28,671	3,300	5,250	1,333	---	10,269	48,823	---	---	---	48,823	---	6,539	---	55,362
Deephaven	3,642	486,622	1,372,571	552,479	72,269	---	---	2,483,941	240,538	---	---	2,724,479	---	---	---	2,724,479
Deer Creek	322	41,130	60,095	21,837	21,350	---	1,143	145,555	9,416	9,142	4,436	168,549	---	---	35,968	204,517
Deer River	930	132,810	628,464	142,178	39,554	16,403	472	959,881	85,068	227,577	35,847	1,308,373	---	27,290	44,750	1,380,413
Deerwood	532	135,681	259,779	150,589	49,221	---	19,024	614,294	189,348	---	---	803,642	---	---	---	803,642
Delano	5,464	597,671	722,096	440,044	709,282	219,123	4,554	2,692,770	2,407,444	1,075,000	388,659	6,563,873	---	---	2,257,794	8,821,667
Delavan	179	40,265	53,587	31,362	7,614	---	20,215	153,043	---	---	---	153,043	---	---	---	153,043
Delhi	70	8,687	4,122	5,947	---	---	4,154	22,910	3,071	---	10	25,991	5,290	---	---	31,281
Dellwood	1,063	99,994	250,333	90,760	7,644	---	13,585	462,316	---	---	---	462,316	---	---	---	462,316
Denham	35	5,392	1,447	1,750	---	---	674	9,263	276	---	---	9,539	---	---	---	9,539

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Dennison	212	26,987	16,864	25,706	---	---	11,700	81,257	---	75,000	82,292	238,549	---	---	---	238,549
Dent	192	61,202	48,571	11,031	7,436	---	644	128,884	5,424	29,750	31,037	195,095	---	---	16,160	211,255
Detroit Lakes	8,569	934,492	1,933,457	1,691,169	1,093,863	561,364	264,242	6,478,587	3,592,587	2,403,230	1,023,230	13,497,634	---	---	1,180,260	14,677,894
Dexter	341	52,789	33,751	31,388	1,974	13,770	11,858	145,530	65,808	86,143	19,783	317,264	---	---	---	317,264
Dilworth	4,024	339,113	671,331	331,722	121,667	---	4,872	1,468,705	18,292	1,647,676	665,970	3,800,643	---	185,213	70,750	4,056,606
Dodge Center	2,670	357,366	338,480	305,774	411,374	2,031	112,911	1,527,936	185,229	705,000	192,653	2,610,818	---	78,751	475,217	3,164,786
Donaldson	42	3,021	1,560	4,788	984	---	11,181	21,534	500	5,379	---	27,413	---	---	---	27,413
Donnelly	241	32,389	27,350	14,450	6,762	---	13,814	94,765	4,885	25,000	19,031	143,681	---	32,458	---	176,139
Doran	55	10,581	2,559	8,052	2,068	---	25,297	48,557	4,445	---	---	53,002	---	---	---	53,002
Dover	735	77,825	56,651	79,729	19,649	---	45,587	279,441	139,134	15,000	21,946	455,521	---	---	42,785	498,306
Dovray	57	7,406	13,939	7,751	1,725	39,760	6,269	76,850	34,909	---	---	111,759	---	---	9,615	121,374
Duluth	86,265	19,911,009	33,901,872	13,168,285	5,965,693	13,635,310	10,038,457	96,620,626	40,776,501	10,710,620	5,598,033	153,705,780	4,155,250	1,428,039	23,783,489	183,072,558
Dumont	100	29,665	17,502	37,297	16,039	---	---	100,503	4,422	---	---	104,925	---	---	---	104,925
Dundas	1,367	261,377	338,910	133,558	65,032	154,619	---	953,496	85,114	135,000	53,879	1,227,489	---	260,860	421,419	1,909,768
Dundee	68	32,408	2,152	3,093	2,164	---	4,597	44,414	1,850	---	---	46,264	---	---	---	46,264
Dunnell	167	66,989	34,571	29,787	1,147	14,680	3,390	150,564	23,660	---	---	174,224	---	---	---	174,224
Eagan	64,206	7,807,434	13,262,485	3,581,284	4,164,767	48,701	155,713	29,020,384	15,378,307	1,210,000	349,244	45,957,935	---	375,809	4,865,117	51,198,861
Eagle Bend	535	114,965	114,136	88,617	16,763	387,720	3,748	725,949	331,919	105,000	110,564	1,273,432	---	---	9,840	1,283,272
Eagle Lake	2,422	271,928	274,641	126,160	41,343	271,575	116,086	1,101,733	1,401,365	125,000	120,128	2,748,226	---	---	23,163	2,771,389
East Bethel	11,626	1,260,122	1,868,347	1,041,667	352,565	57,076	124,858	4,704,635	3,704,796	165,601	766,541	9,341,573	---	---	2,615,690	11,957,263
East Grand Forks	8,601	839,360	3,249,166	1,354,864	1,783,518	166,043	660,537	8,053,488	4,634,989	940,000	525,260	14,153,737	---	590,900	905,071	15,649,708
East Gull Lake	1,004	165,348	73,571	121,356	2,006	---	5,424	367,705	34,511	---	41,046	443,262	---	---	---	443,262
Easton	199	38,524	47,370	26,336	6,973	---	---	119,203	5,991	---	---	125,194	---	---	6,261	131,455
Echo	278	79,306	84,698	70,354	1,202	20,320	16,082	271,962	---	20,000	12,648	304,610	---	---	---	304,610
Eden Prairie	60,797	5,651,187	16,789,050	5,133,977	8,834,696	3,075,707	183,737	39,668,354	5,919,859	3,910,749	1,448,485	50,947,447	---	106,150	4,302,555	55,356,152
Eden Valley	1,042	204,733	276,899	132,832	56,094	56,808	19,756	747,122	175,026	141,930	44,976	1,109,054	---	---	26,500	1,135,554
Edgerton	1,189	163,333	141,065	225,921	118,098	---	---	648,417	284,211	---	---	932,628	---	---	---	932,628
Edina	47,941	4,845,588	13,694,197	5,898,023	3,524,950	1,677,810	483,190	30,123,758	13,505,827	2,975,000	2,584,006	49,188,591	9,094,822	579,777	1,557,991	60,421,181
Effie	123	25,413	643	3,732	8,586	76,879	---	115,253	84,617	---	---	199,870	---	---	---	199,870
Eitzen	243	46,231	40,189	60,835	14,356	---	7,050	168,661	53,033	---	---	221,694	2,000	---	---	223,694
Elba	152	11,246	693,417	13,769	3,282	---	11,947	733,661	---	25,000	3,137	761,798	---	---	---	761,798
Elbow Lake	1,176	255,574	181,646	157,025	126,498	165,060	355,683	1,241,486	199,432	383,758	195,457	2,020,133	---	12,667	---	2,032,800
Elgin	1,089	164,459	241,842	185,813	27,159	155,008	5,918	780,199	133,240	236,000	32,190	1,181,629	---	---	---	1,181,629
Elizabeth	173	45,609	38,478	14,730	737	---	75	99,629	---	12,601	4,162	116,392	---	---	---	116,392
Elk River	22,974	2,629,731	5,266,803	2,187,849	2,569,464	1,722,599	103,347	14,479,793	1,879,604	2,681,650	1,200,375	20,241,422	6,303,897	---	1,724,173	28,269,492
Elko New Market	4,110	654,379	542,522	272,723	103,003	---	---	1,572,627	268,680	430,761	206,803	2,478,871	---	---	75,179	2,554,050
Elkton	141	33,887	5,135	5,951	7,357	---	6,062	58,392	3,512	---	---	61,904	---	5,000	31,824	98,728
Ellendale	691	182,060	106,350	34,538	10,246	7,472	52,092	392,758	---	34,181	12,261	439,200	---	30,708	2,267	472,175
Ellsworth	463	127,904	38,538	74,289	2,329	---	---	243,060	11,955	7,300	876	263,191	---	---	---	263,191
Elmdale	116	3,229	1,989	14,221	7,811	---	8,958	36,208	15,370	---	---	51,578	---	---	---	51,578

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Elmore	663	180,060	143,901	149,275	29,282	---	4,347	506,865	946,804	10,000	5,100	1,468,769	---	---	---	1,468,769
Elrosa	211	19,558	37,341	9,919	13,639	990	676	82,123	1,528	---	---	83,651	---	---	---	83,651
Ely	3,460	671,642	945,579	1,062,043	491,592	199,955	442,841	3,813,652	1,422,324	205,509	118,231	5,559,716	---	---	888,262	6,447,978
Elysian	652	149,886	177,761	146,999	28,036	---	33,761	536,443	29,414	175,000	43,178	784,035	---	---	107,336	891,371
Emily	813	212,503	133,233	139,854	33,588	1,155	124,023	644,356	---	86,266	48,701	779,323	---	---	65,000	844,323
Emmons	391	200,596	21,956	36,637	---	---	---	259,189	210,606	26,220	212	496,227	---	---	---	496,227
Erhard	148	29,874	11,435	5,477	4,353	---	6,174	57,313	2,680	4,000	1,085	65,078	---	---	---	65,078
Erskine	503	120,029	64,247	71,927	35,544	48,114	---	339,861	11,319	16,889	2,280	370,349	---	5,000	500	375,849
Evan	86	15,389	1,894	12,022	120	---	---	29,425	---	---	---	29,425	---	---	---	29,425
Evansville	612	58,971	50,104	104,111	14,135	40,711	10,613	278,645	35,110	1,360,709	132,724	1,807,188	---	---	52,939	1,860,127
Eveleth	3,718	465,080	1,272,293	870,245	596,345	398,801	505,772	4,108,536	1,367,684	133,800	40,331	5,650,351	---	43,880	129,638	5,823,869
Excelsior	2,188	494,625	780,150	201,314	154,964	91,845	75,911	1,798,809	955,013	---	33,198	2,787,020	---	---	193,014	2,980,034
Eyota	1,977	170,948	153,905	120,715	66,912	42,731	1,783	556,994	1,013,977	204,285	40,635	1,815,891	---	40,630	459,751	2,316,272
Fairfax	1,235	238,637	324,481	210,584	155,968	43,755	92,358	1,065,783	241,350	116,966	11,352	1,435,451	---	---	32,120	1,467,571
Fairmont	10,666	960,048	2,742,200	1,534,847	1,226,889	609,803	233,093	7,306,880	2,965,921	2,180,847	590,692	13,044,340	---	---	236,181	13,280,521
Falcon Heights	5,321	530,960	769,924	272,874	155,463	2,350	1,834	1,733,405	1,055,955	365,000	37,426	3,191,786	---	18,898	729,929	3,940,613
Faribault	23,352	2,151,972	5,593,481	2,205,999	3,141,124	2,809,509	583,868	16,485,953	5,313,602	2,680,653	847,695	25,327,903	---	---	2,947,806	28,275,709
Farmington	21,086	2,064,477	4,879,999	1,034,936	1,591,378	84,572	54,040	9,709,402	4,046,022	2,238,083	1,507,873	17,501,380	5,987,667	---	2,381,778	25,870,825
Farwell	51	12,039	1,784	3,986	1,330	---	13,297	32,436	---	---	---	32,436	---	---	---	32,436
Federal Dam	110	31,936	3,650	9,733	50	---	2,641	48,010	3,570	---	---	51,580	---	---	---	51,580
Felton	177	12,283	8,663	14,622	5,793	---	15,955	57,316	13,851	---	---	71,167	---	4,567	---	75,734
Fergus Falls	13,138	1,662,305	3,213,542	2,143,515	2,117,399	960,528	277,119	10,374,408	5,055,592	2,090,918	635,303	18,156,221	2,165,000	---	2,422,267	22,743,488
Fertile	842	74,027	79,549	89,065	58,174	17,200	98,382	416,397	45,000	21,000	2,150	484,547	---	---	---	484,547
Fifty Lakes	387	168,806	41,400	170,477	---	---	---	380,683	11,647	81,230	11,906	485,466	---	---	12,697	498,163
Finlayson	315	62,722	95,503	19,671	13,583	---	---	191,479	2,573	31,722	13,734	239,508	---	---	---	239,508
Fisher	435	61,570	62,819	44,320	713	3,481	13,205	186,108	112,193	39,678	7,166	345,145	---	---	---	345,145
Flensburg	225	13,785	13,053	23,267	1,628	---	16,581	68,314	31,481	---	---	99,795	---	168,371	---	268,166
Floodwood	528	118,303	284,973	55,776	8,928	1,451	38,108	507,539	527,071	---	---	1,034,610	---	---	---	1,034,610
Florence	39	6,548	---	4,498	1,870	---	3,326	16,242	10,000	---	---	26,242	---	---	---	26,242
Foley	2,603	360,549	496,531	174,097	136,943	14,455	69,449	1,252,024	21,522	405,502	209,742	1,888,790	---	---	160,406	2,049,196
Forada	185	42,057	254,867	11,537	5,303	---	1,988	315,752	338,872	28,892	20,203	703,719	---	---	164,659	868,378
Forest Lake	18,375	1,260,157	4,574,234	1,710,428	378,637	1,206,953	86,864	9,217,273	7,601,692	805,101	200,152	17,824,218	---	---	---	17,824,218
Foreston	533	93,613	28,409	33,421	1,228	---	9,658	166,329	64,732	---	---	231,061	---	---	---	231,061
Fort Ripley	69	7,481	863	4,451	542	---	3,141	16,478	---	---	---	16,478	---	---	1,000	17,478
Fosston	1,527	132,180	190,159	149,111	334,800	21,426	150,869	978,545	35,851	42,667	22,555	1,079,618	---	14,700	---	1,094,318
Fountain	410	56,395	39,591	99,761	6,742	---	9,461	211,950	55,266	---	---	267,216	---	---	2,999	270,215
Foxhome	116	17,588	5,082	13,208	7,264	---	1,570	44,712	---	---	---	44,712	---	---	---	44,712
Franklin	510	115,480	147,235	59,684	20,493	---	25,041	367,933	238,214	45,000	71,282	722,429	---	---	---	722,429
Frazee	1,350	224,401	406,700	132,737	57,756	72,168	70,627	964,389	19,131	629,000	115,732	1,728,252	---	---	147,969	1,876,221
Freeborn	297	83,815	48,134	30,194	3,698	17,103	14,028	196,972	64,799	31,382	8,625	301,778	---	---	30,684	332,462

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Freeport	632	207,470	176,515	303,556	7,201	79,219	---	773,961	43,512	211,000	180,441	1,208,914	---	---	275,513	1,484,427
Fridley	27,208	2,455,798	6,713,138	3,123,318	1,464,389	5,706,350	382,923	19,845,916	2,993,481	2,445,000	333,055	25,617,452	---	---	885,467	26,502,919
Frost	198	42,994	49,967	39,328	31,273	---	6,044	169,606	24,176	10,000	12,478	216,260	---	---	---	216,260
Fulda	1,318	139,486	316,396	272,224	59,717	20,141	13,753	821,717	86,704	612,000	76,289	1,596,710	---	---	497,712	2,094,422
Funkley	5	600	849	150	---	---	---	1,599	---	---	---	1,599	---	---	---	1,599
Garfield	354	46,697	64,415	15,379	4,333	---	14,936	145,760	508,341	30,479	1,588	686,168	10,894	---	---	697,062
Garrison	210	91,080	209,939	12,897	33,973	---	17,984	365,873	34,116	---	11,901	411,890	---	---	3,587	415,477
Garvin	135	35,436	19,136	19,981	9,478	3,376	---	87,407	---	---	---	87,407	---	---	---	87,407
Gary	214	57,398	23,752	9,023	3,264	---	---	93,437	74,101	---	---	167,538	---	---	---	167,538
Gaylord	2,305	326,840	475,804	190,458	315,490	188,605	8,800	1,505,997	1,702,925	595,244	472,551	4,276,717	---	1,468,178	1,416,852	7,161,747
Gem Lake	393	105,018	108,702	37,513	---	6,770	9,428	267,431	---	91,179	58,753	417,363	---	---	---	417,363
Geneva	555	106,878	29,766	15,643	17,229	---	17,175	186,691	15,534	---	---	202,225	---	29,914	10,000	242,139
Genola	75	9,147	817	5,674	---	---	11,107	26,745	---	---	---	26,745	---	---	---	26,745
Georgetown	129	53,226	5,081	15,901	16,742	---	1,730	92,680	---	---	1,906	94,586	---	---	---	94,586
Ghent	370	44,251	26,879	45,148	5,289	7,403	---	128,970	157,399	54,662	31,543	372,574	---	---	59,982	432,556
Gibbon	772	79,164	172,967	132,027	70,913	9,979	62,921	527,971	23,397	90,000	35,149	676,517	---	---	---	676,517
Gilbert	1,799	391,151	811,282	431,573	261,202	9,472	371,610	2,276,290	610,527	60,000	35,165	2,981,982	---	---	---	2,981,982
Gilman	224	47,288	4,870	7,590	38,927	---	10,549	109,224	1,261	---	---	110,485	---	---	---	110,485
Glencoe	5,631	946,500	1,401,827	492,868	366,909	9,335	392,867	3,610,306	452,503	872,634	319,638	5,255,081	---	375,431	450,419	6,080,931
Glenville	643	67,738	47,219	66,111	61,583	---	7,296	249,947	207,347	15,000	15,960	488,254	---	---	60,217	548,471
Glenwood	2,564	352,786	566,370	259,966	321,745	407,153	139,471	2,047,491	603,668	105,000	9,858	2,766,017	---	---	483,562	3,249,579
Glyndon	1,394	148,110	279,960	126,122	16,661	120,274	130,598	821,725	162,843	199,007	105,763	1,289,338	---	---	---	1,289,338
Golden Valley	20,371	3,886,975	5,879,958	2,040,378	1,933,484	139,804	277,015	14,157,614	6,079,103	7,620,000	3,517,239	31,373,956	4,935,000	101,400	4,650,385	41,060,741
Gonvick	282	71,417	62,727	43,203	13,652	68,408	---	259,407	18,023	---	---	277,430	---	18,038	---	286,468
Good Thunder	583	103,021	146,448	64,488	44,694	---	---	358,651	203,762	75,000	28,273	665,686	---	---	---	665,686
Goodhue	1,176	89,190	178,639	204,563	73,002	55,544	58,731	659,669	725,452	---	---	1,385,121	---	724,584	15,000	2,124,705
Goodridge	132	38,708	5,775	11,568	706	1,947	---	58,704	---	9,000	675	68,379	---	---	---	68,379
Goodview	4,036	399,321	643,078	360,679	68,124	---	4,464	1,475,666	363,145	100,000	120,969	2,059,780	1,330,000	---	---	3,389,780
Graceville	577	121,994	124,162	102,055	33,199	170,629	28,839	580,878	200,293	111,213	173,323	1,065,707	---	---	65,625	1,131,332
Granada	303	35,409	42,932	16,225	3,553	292	---	98,411	28,931	---	---	127,342	---	---	---	127,342
Grand Marais	1,351	349,054	236,134	182,782	942,540	15,000	---	1,725,510	262,275	2,020,000	274,100	4,281,885	---	7,219	183,779	4,472,883
Grand Meadow	1,139	105,107	217,773	106,812	126,418	21,337	2,246	579,693	135,253	861,000	154,730	1,730,676	---	---	359,657	2,090,333
Grand Rapids	10,869	1,640,717	2,500,602	1,890,980	1,731,467	980,357	1,006,445	9,750,568	3,836,307	2,262,668	1,057,351	16,906,894	231,594	257,467	2,825,643	20,221,598
Granite Falls	2,897	380,824	568,817	414,017	203,938	718,953	222,285	2,508,834	2,219,826	548,617	187,466	5,464,743	---	193,867	187,330	5,845,940
Grant	4,096	256,863	375,832	399,298	---	---	75,286	1,107,279	6,843	20,635	7,517	1,142,274	---	---	---	1,142,274
Grasston	158	28,389	9,520	2,710	573	---	6,110	47,302	---	---	---	47,302	---	---	50,000	97,302
Green Isle	559	191,122	98,817	70,242	20,992	144,868	---	526,041	87,294	3,051,973	213,856	3,879,164	---	---	110,248	3,989,412
Greenbush	719	91,341	133,795	108,584	130,194	281,871	3,512	749,297	42,575	77,240	8,875	877,987	---	9,000	97,178	984,165
Greenfield	2,777	439,802	254,590	402,338	626	---	30,125	1,127,481	107,562	565,000	287,075	2,087,118	3,880,000	---	1,218,610	7,185,728
Greenwald	222	10,537	4,741	16,948	12,874	---	1,722	46,822	---	6,000	10,607	63,429	---	---	---	63,429

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Greenwood	688	160,223	329,799	39,013	473	---	32,451	561,959	136,146	---	---	698,105	---	---	69,258	767,363
Grey Eagle	348	49,673	46,605	29,134	17,462	---	7,106	149,980	21,773	39,086	29,420	240,259	---	---	9,214	249,473
Grove City	635	89,459	159,744	100,950	24,243	---	1,566	375,962	94,473	6,706	2,391	479,532	---	---	79,629	559,161
Grygla	221	101,244	53,987	15,503	61,274	---	26,582	258,590	7,726	18,000	10,978	295,294	---	---	---	295,294
Gully	66	14,411	975	8,595	9,249	---	869	34,099	11,442	---	---	45,541	---	---	---	45,541
Hackensack	313	57,400	27,562	86,085	20,083	9,387	4,824	205,341	19,530	21,000	6,704	252,575	---	17,767	8,000	278,342
Hadley	61	12,564	1,919	13,119	620	---	6,775	34,997	1,505,855	2,366	---	1,543,218	---	3,000	---	1,546,218
Hallock	981	218,007	153,672	172,934	95,010	7,515	74,952	722,090	155,339	221,308	185,248	1,283,985	---	86,353	---	1,370,338
Halma	61	3,672	1,317	4,584	5,150	---	5,189	19,912	---	---	---	19,912	---	---	---	19,912
Halstad	597	32,642	119,553	116,338	17,668	---	13,144	299,345	68,383	50,000	12,525	430,253	---	2,870	---	433,123
Ham Lake	15,296	951,314	1,587,727	853,548	355,198	42,930	45,224	3,835,941	3,327,176	120,194	58,764	7,342,075	---	---	1,077,605	8,419,680
Hamburg	513	196,171	127,401	46,563	55,051	---	2,172	427,358	112,675	85,400	16,417	641,850	---	20,000	74,840	736,690
Hammond	132	29,992	3,778	11,424	6,140	---	---	51,334	---	---	---	51,334	---	19,931	---	71,265
Hampton	689	175,776	23,161	25,787	7,354	---	13,799	245,877	315,754	50,000	160,749	772,380	---	1,360	34,507	808,247
Hancock	765	127,299	110,425	91,113	37,488	980	84,649	451,954	52,030	24,500	14,769	543,253	---	---	28,288	571,541
Hanley Falls	304	49,635	463,014	43,040	9,095	---	15,354	580,138	78,204	42,298	27,227	727,867	---	---	---	727,867
Hanover	2,938	505,481	284,443	145,124	22,893	32,837	20,423	1,011,201	146,568	212,544	115,203	1,485,516	562,547	521,961	381,326	2,951,350
Hanska	402	46,377	25,311	83,775	74,871	21,476	2,344	254,154	15,934	74,248	41,094	385,430	---	---	61,566	446,996
Harding	125	6,574	---	631	4,134	---	5,027	16,366	---	---	---	16,366	---	---	---	16,366
Hardwick	198	39,299	36,539	13,026	10,871	---	---	99,735	---	---	---	99,735	---	---	---	99,735
Harmony	1,020	104,073	265,325	104,150	333,311	169,480	13,478	989,817	366,712	187,999	13,794	1,558,322	---	170,960	592,671	2,321,953
Harris	1,132	117,503	90,182	54,759	32,834	---	---	295,278	175,593	37,000	21,784	529,655	---	---	---	529,655
Hartland	315	53,671	29,005	56,063	7,247	---	---	145,986	11,090	26,140	2,872	186,088	34,777	---	---	220,865
Hastings	22,172	1,851,881	7,335,640	1,831,715	2,469,108	398,532	49,720	13,936,596	6,255,194	8,135,000	1,094,782	29,421,572	---	75,000	1,300,776	30,797,348
Hatfield	54	7,916	2,176	4,228	418	---	119	14,857	---	---	---	14,857	4,500	390	---	19,747
Hawley	2,067	265,295	387,452	112,843	87,593	110,150	278,208	1,241,541	629,153	594,133	215,468	2,680,295	594,234	---	30,000	3,304,529
Hayfield	1,340	182,798	212,664	215,220	62,229	48,019	4,167	725,097	---	261,605	147,659	1,134,361	---	---	---	1,134,361
Hayward	250	67,257	51,852	29,163	7,566	---	3,616	159,454	26,557	10,000	9,245	205,256	---	---	---	205,256
Hazel Run	63	5,975	6,264	11,151	1,050	---	---	24,440	251	---	---	24,691	---	3,000	2,752	30,443
Hector	1,151	175,918	238,428	190,102	165,104	41,605	32,133	843,290	697,447	351,773	173,826	2,066,336	---	8,262	196,537	2,271,135
Heidelberg	122	7,159	3,714	4,469	---	---	3,458	18,800	168	---	---	18,968	---	---	---	18,968
Henderson	886	140,139	269,995	97,201	59,791	30,043	25	597,194	12,303	491,081	226,043	1,326,621	---	30,270	57,236	1,414,127
Hendricks	713	117,132	101,243	180,108	48,795	66,382	5,750	519,410	184,822	14,947	15,325	734,504	---	---	77,070	811,574
Hendrum	307	181,539	58,846	44,675	3,167	1,764	437	290,428	37,837	9,561	29,996	367,822	---	6,513	17,133	391,468
Henning	802	145,809	183,394	103,875	20,404	44,982	21,648	520,112	278,115	97,203	3,749	899,179	---	5,000	---	904,179
Henriette	71	18,461	651	3,467	6,247	---	7,568	36,394	---	---	---	36,394	---	---	---	36,394
Herman	437	81,480	83,750	143,823	15,261	---	8,819	333,133	22,500	49,540	47,016	452,189	---	17,108	47,574	516,871
Hermantown	9,414	817,570	2,262,759	563,054	115,650	35,073	4,402	3,798,508	3,177,496	1,012,962	1,075,030	9,063,996	4,983,786	---	2,132,789	16,180,571
Heron Lake	698	111,757	173,001	81,276	199,228	22,819	690	588,771	115,516	30,000	40,574	774,861	7,965	60,000	296,982	1,139,808
Hewitt	266	120,498	18,462	21,995	17,133	---	9,048	187,136	133,051	---	20,500	340,687	---	---	8,602	349,289

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Hibbing	16,361	1,861,366	5,727,848	2,726,776	2,468,075	318,881	2,323,299	15,426,245	1,778,556	1,134,237	238,065	18,577,103	75,447	---	---	18,652,550
Hill City	633	102,288	176,217	83,422	37,943	50,651	8,749	459,270	25,944	26,000	51,703	562,917	---	---	18,508	581,425
Hillman	38	6,157	---	3,566	939	---	4,100	14,762	---	---	---	14,762	---	---	---	14,762
Hills	686	76,202	75,426	68,522	55,506	5,014	---	280,670	61,828	---	---	342,498	---	---	---	342,498
Hilltop	744	264,682	267,117	107,818	4,134	225	14,231	658,207	11,005	40,000	5,475	714,687	---	120,001	35,000	869,688
Hinckley	1,800	431,199	280,413	241,437	74,375	18,390	---	1,045,814	341,892	165,000	39,493	1,592,199	---	---	60,750	1,652,949
Hitterdal	201	87,585	18,564	36,804	4,948	---	---	147,901	431	---	15,440	163,772	---	---	---	163,772
Hoffman	681	68,479	83,613	65,243	34,495	105,347	9,391	366,568	1,175,874	880,581	77,270	2,500,293	---	---	166,387	2,666,680
Hokah	580	155,695	124,784	84,247	91,862	---	---	456,588	70,058	11,000	48,522	586,168	---	---	---	586,168
Holdingsford	708	146,213	105,041	74,405	19,317	---	---	344,976	351,482	145,000	55,271	896,729	---	3,860	285,127	1,185,716
Holland	187	26,106	18,385	59,888	3,145	---	5,920	113,444	9,170	---	---	122,614	---	6,000	1,647	130,261
Hollandale	303	63,741	33,291	12,967	9,214	---	27,547	146,760	34,682	---	---	181,442	---	---	---	181,442
Holloway	92	76,146	4,668	9,974	---	---	---	90,788	100,359	---	---	191,147	---	---	---	191,147
Holt	88	2,439	1,798	2,247	1,958	---	8,591	17,033	---	---	---	17,033	---	---	---	17,033
Hopkins	17,591	1,465,706	5,881,633	2,078,494	1,339,695	1,917,580	177,732	12,860,840	1,438,151	4,665,000	1,002,465	19,966,456	---	---	7,663,068	27,629,524
Houston	979	125,132	326,555	151,496	204,141	122,246	9,425	938,995	154,672	207,515	51,052	1,352,234	31,956	46,478	129,830	1,560,498
Howard Lake	1,962	363,193	506,027	181,312	68,129	368,625	176,678	1,663,964	567,461	303,401	166,103	2,700,929	1,803,034	---	213,345	4,717,308
Hoyt Lakes	2,017	647,156	743,756	524,626	784,238	24,515	4,869	2,729,160	1,031,792	320,661	61,156	4,142,769	---	25,055	349,926	4,517,750
Hugo	13,332	908,093	1,252,096	1,855,499	252,874	183,342	152,889	4,604,793	4,187,966	2,650,080	725,320	12,168,159	929,861	3,855	2,225,304	15,327,179
Humboldt	45	2,886	1,600	3,812	---	---	4,381	12,679	---	---	---	12,679	---	---	---	12,679
Hutchinson	14,178	2,073,621	3,761,614	2,481,888	2,176,844	1,390,599	562,750	12,447,316	3,981,440	2,720,000	703,427	19,852,183	---	---	864,307	20,716,490
Ihlen	63	15,455	5,627	4,779	3,534	---	755	30,150	---	---	---	30,150	---	---	---	30,150
Independence	3,504	526,825	1,186,024	327,701	18,172	---	42,920	2,101,642	261,254	212,000	59,593	2,634,489	---	---	666,953	3,301,442
International Falls	6,424	808,330	2,704,811	1,469,762	594,061	447,971	1,217,059	7,241,994	9,264,020	---	---	16,506,014	---	---	1,052,855	17,558,869
Inver Grove Heights	33,880	2,590,006	7,755,079	3,536,375	5,019,535	---	---	18,900,995	17,493,931	3,828,462	1,993,944	42,217,332	---	---	11,114,442	53,331,774
Iona	137	21,426	11,297	12,916	2,237	---	6,755	54,631	19,843	13,000	31,408	118,882	---	---	---	118,882
Iron Junction	86	15,486	2,000	5,786	---	---	229	23,501	---	---	---	23,501	---	96,277	---	119,778
Ironton	572	110,112	153,521	148,849	8,862	100	95,699	517,143	25,540	16,962	5,781	565,426	---	---	---	565,426
Isanti	5,251	513,127	1,250,988	349,896	160,321	451,399	6,200	2,731,931	570,008	870,000	266,546	4,438,485	2,461,895	---	17,950	6,918,330
Isle	751	340,607	300,896	37,521	2,336	---	2,010	683,370	24,199	95,976	15,334	818,879	---	---	155,113	973,992
Ivanhoe	559	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Jackson	3,299	721,758	716,316	516,980	146,527	8,570	256,851	2,367,002	609,971	100,000	98,141	3,175,114	---	26,121	193,500	3,394,735
Janesville	2,256	335,314	407,132	230,462	50,225	74,691	16,327	1,114,151	1,364,571	3,037,612	331,010	5,847,344	28,420	23,034	833,828	6,732,626
Jasper	633	167,572	129,338	34,601	13,871	29,961	44,658	420,001	15,063	35,000	15,153	485,217	---	1,362	9,313	495,892
Jeffers	369	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Jenkins	430	73,368	64,017	33,289	9,620	57,206	6,029	243,529	2,067	40,914	873	287,383	---	---	---	287,383
Johnson	29	4,931	1,533	4,526	---	---	1,808	12,798	---	---	---	12,798	---	---	---	12,798
Jordan	5,470	819,757	1,124,680	393,515	143,687	72,735	28,617	2,582,991	311,693	991,075	341,036	4,226,795	---	---	430,886	4,657,681
Kandiyohi	491	56,263	56,954	49,441	15,390	---	---	178,048	24,414	38,000	10,525	250,987	---	---	---	250,987
Karlstad	760	167,216	82,976	118,676	32,166	80,628	48,187	529,849	96,334	140,474	35,740	802,397	---	---	35,548	837,945

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Kasota	675	83,380	108,204	69,199	19,314	---	---	280,097	37,826	---	---	317,923	---	11,620	---	329,543
Kasson	5,931	388,982	1,008,495	265,742	611,726	345,903	41,032	2,661,880	512,346	684,475	257,986	4,116,687	7,500	---	287,379	4,411,566
Kecewatin	1,068	69,286	321,991	300,235	81,916	168,386	96,903	1,038,717	327,707	---	---	1,366,424	---	279,214	---	1,645,638
Kelliher	262	77,397	102,801	51,682	22,088	51,345	---	305,313	11,511	19,000	7,909	343,733	---	---	90,643	434,376
Kellogg	456	107,284	109,575	57,171	36,968	---	---	310,998	47,085	35,000	20,285	413,368	---	---	26,780	440,148
Kennedy	193	55,136	47,923	51,927	47,224	---	15,049	217,259	339,151	4,960	38	561,408	---	---	8,250	569,658
Kenneth	68	17,057	3,747	14,668	1,537	---	---	37,009	---	---	---	37,009	---	---	---	37,009
Kensington	292	32,676	47,239	16,774	19,816	5,134	5,093	126,732	5,553	---	---	132,285	---	---	---	132,285
Kent	81	11,077	1,533	10,777	4,205	---	2,211	29,803	---	---	---	29,803	---	---	---	29,803
Kenyon	1,815	281,121	357,957	236,172	201,092	84,547	43,500	1,204,389	50,765	160,000	42,589	1,457,743	---	---	92,000	1,549,743
Kerkhoven	759	136,972	125,676	148,482	68,136	2,688	---	481,954	32,762	64,527	37,055	616,298	---	24,226	---	640,524
Kerrick	65	5,910	48,558	8,243	1,050	---	5,320	69,081	40,966	---	---	110,047	---	---	11,172	121,219
Kettle River	180	52,363	46,722	20,360	12,465	---	7,174	139,084	1,332	52,400	32,197	225,013	---	---	28,147	253,160
Kiester	501	106,307	83,217	95,755	10,874	27,144	9,506	332,803	58,865	65,000	33,935	490,603	---	---	48,055	538,658
Kilkenny	134	42,511	42,739	5,460	25,917	---	---	116,627	8,957	---	---	125,584	---	---	7,814	133,398
Kimball	762	171,323	349,029	115,185	19,901	28,527	---	683,965	172,119	81,419	118,501	1,056,004	---	---	42,267	1,098,271
Kinbrae	12	1,608	159	2,440	---	---	1,200	5,407	---	---	---	5,407	---	---	---	5,407
Kingston	161	5,796	4,439	4,280	5,248	---	11,387	31,150	---	---	---	31,150	---	---	---	31,150
Kinney	169	48,835	52,770	144,454	13,489	---	13,574	273,122	---	---	---	273,122	---	41,214	135,724	450,060
La Crescent	4,830	366,313	934,323	453,127	412,135	---	185,752	2,351,650	124,843	300,000	86,356	2,862,849	---	130,000	167,216	3,160,065
La Prairie	665	111,337	18,942	108,425	15,217	---	27,410	281,331	260,972	---	---	542,303	---	74,390	120,105	736,798
La Salle	87	22,512	16,700	4,056	6,815	---	2,686	52,769	---	---	---	52,769	---	7,000	---	59,769
Lafayette	504	92,133	73,822	60,640	34,819	---	2,609	264,023	250,057	---	462	514,542	---	---	---	514,542
Lake Benton	683	133,658	135,315	132,737	33,725	51,823	18,344	505,602	77,899	63,360	10,798	657,659	---	---	4,250	661,909
Lake Bronson	229	46,374	41,645	30,432	32,637	17,400	32,335	200,823	184,645	5,000	30,975	421,443	---	---	---	421,443
Lake City	5,063	948,604	1,762,009	357,907	629,585	205,863	360,000	4,263,968	1,426,936	212,015	66,670	5,969,589	---	879,594	---	6,849,183
Lake Crystal	2,549	488,463	521,402	399,661	197,210	---	431,610	2,038,346	445,258	835,045	170,124	3,488,773	---	50,619	692,000	4,231,392
Lake Elmo	8,069	921,590	1,064,176	463,418	168,971	---	9,875	2,628,030	1,203,309	313,000	251,400	4,395,739	40,000	50,000	314,698	4,800,437
Lake Henry	103	19,436	28,617	20,130	---	---	9,710	77,893	---	9,487	1,540	88,920	---	---	---	88,920
Lake Lillian	238	48,910	55,645	32,363	21,558	15,000	1,976	175,452	12,966	---	---	188,418	---	---	---	188,418
Lake Park	783	114,096	146,495	104,151	39,535	7,546	8,613	420,436	121,611	---	---	542,047	---	---	---	542,047
Lake Saint Croix Beach	1,051	225,447	128,860	166,195	33,499	---	24,731	578,732	---	24,000	13,825	616,557	---	---	16,238	632,795
Lake Shore	1,004	254,920	259,635	146,065	7,165	---	2,405	670,190	281,307	---	---	951,497	---	---	217,934	1,169,431
Lake Wilson	251	34,467	32,486	59,312	5,031	49,113	2,777	183,186	17,314	54,097	40,732	295,329	---	---	6,118	301,447
Lakefield	1,694	183,792	256,714	250,950	112,241	138,063	---	941,760	273,434	170,000	108,615	1,493,809	---	4,893	247,319	1,746,021
Lakeland	1,796	319,676	229,378	261,474	36,609	---	37,959	885,096	262,311	150,000	123,463	1,420,870	1,455,000	---	130,698	3,006,568
Lakeland Shores	311	41,372	41,605	68,385	1,000	---	6,621	158,983	---	---	---	158,983	---	---	17,000	175,983
Lakeville	55,954	3,255,598	10,192,311	3,593,862	3,038,433	298,939	278,698	20,657,841	4,611,659	7,337,338	4,006,487	36,613,325	7,955,000	---	5,046,945	49,615,270
Lamberton	824	125,582	187,006	108,364	145,799	19,535	35,779	622,065	328,781	51,850	67,529	1,070,225	---	---	82,950	1,153,175
Lancaster	340	93,848	53,321	19,261	16,054	99,384	---	281,868	---	---	---	281,868	---	51,336	7,856	341,060

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Landfall	686	167,241	134,568	156,748	75,282	129,842	40,900	704,581	2,672	86,153	---	793,406	273,969	223,000	---	1,290,375
Lanesboro	754	145,541	195,406	155,513	256,104	18,874	---	771,438	173,945	217,000	88,714	1,251,097	---	---	141,831	1,392,928
Laporte	111	27,957	2,919	10,952	---	---	---	41,828	---	---	---	41,828	---	2,175	11,840	55,843
Lastrup	104	8,241	2,112	5,841	4,360	---	9,186	29,740	---	---	---	29,740	---	---	---	29,740
Lauderdale	2,379	264,029	614,629	86,634	90,304	---	30,844	1,086,440	84,513	215,000	45,040	1,430,993	---	---	612,594	2,043,587
Le Center	2,499	351,815	420,532	460,029	38,526	132,777	---	1,403,679	324,742	407,379	282,398	2,418,198	---	---	---	2,418,198
Le Sueur	4,058	385,674	1,050,955	444,585	727,298	3,519,170	338,872	6,466,554	2,212,532	2,375,152	880,111	11,934,349	---	---	250,632	12,184,981
Lengby	86	22,987	1,216	5,413	11,882	---	9,747	51,245	---	---	---	51,245	---	---	---	51,245
Leonard	41	2,288	193	2,979	4,412	---	4,059	13,931	---	---	---	13,931	---	4,000	---	17,931
Leonidas	52	40,279	5,568	9,558	9,760	---	11,687	76,852	141,677	---	---	218,529	---	---	7,600	226,129
LeRoy	929	104,586	102,181	154,978	98,397	24,713	16,444	501,299	39,383	160,000	44,044	744,726	---	---	21,000	765,726
Lester Prairie	1,730	222,021	328,101	152,503	120,352	90	76,592	899,659	216,192	---	---	1,115,851	---	---	---	1,115,851
Lewiston	1,620	162,604	327,976	140,252	108,965	34,805	---	774,602	161,976	730,033	114,710	1,781,321	---	94,000	62,115	1,937,436
Lewisville	250	124,655	33,762	13,412	905	---	---	172,734	401,452	---	---	574,186	---	---	---	574,186
Lexington	2,049	283,532	831,355	138,379	42,325	---	20,507	1,316,098	167,282	100,500	50,819	1,634,699	---	---	16,096	1,650,795
Lilydale	623	261,591	240,903	1,814	---	---	---	504,308	---	483,160	5,319	992,787	---	---	---	992,787
Lindstrom	4,442	341,022	725,488	255,502	180,240	108,372	40,218	1,650,842	1,644,546	445,086	212,138	3,952,612	70,291	18,646	517,253	4,558,802
Lino Lakes	20,216	1,730,390	3,798,106	1,889,627	945,821	1,098,682	198,016	9,660,642	282,938	1,866,000	1,042,883	12,852,463	965,000	---	1,127,625	14,945,088
Lismore	227	57,444	39,553	42,199	3,262	---	16,134	158,592	6,119	---	---	164,711	---	---	---	164,711
Litchfield	6,726	730,886	1,598,033	769,510	868,715	77,499	190,499	4,235,142	851,705	595,499	258,860	5,941,206	---	577,781	207,149	6,726,136
Little Canada	9,773	686,643	1,745,868	634,446	521,742	4,150,279	490,244	8,229,222	2,001,670	960,647	459,071	11,650,610	---	---	1,778,634	13,429,244
Little Falls	8,343	629,748	1,682,078	1,392,451	496,695	1,540,089	217,469	5,958,530	1,558,614	5,294,000	837,969	13,649,113	---	96,488	1,341,659	15,087,260
Littlefork	647	146,032	183,707	157,534	60,159	27,203	32,207	606,842	309,688	12,000	15,794	944,324	294,705	---	---	1,239,029
Long Beach	335	28,601	15,316	17,053	6,392	2,105	---	69,467	85,539	---	---	155,006	---	2,966	---	157,972
Long Lake	1,768	280,174	819,112	201,054	77,668	30,855	700	1,409,563	486,875	230,000	47,132	2,173,570	---	---	145,000	2,318,570
Long Prairie	3,458	329,625	553,817	327,438	57,286	253,533	72,217	1,593,916	2,139,855	305,000	98,678	4,137,449	---	---	453,340	4,590,789
Longville	156	53,830	77,718	36,412	19,620	---	120,313	307,893	474,858	---	---	782,751	---	12,624	19,662	815,037
Lonsdale	3,674	552,889	586,054	268,416	244,653	64,733	---	1,716,745	353,987	553,093	250,348	2,874,173	---	---	---	2,874,173
Loretto	650	88,139	112,437	78,838	61,658	13,315	4,542	358,929	17,427	36,000	3,673	416,029	---	---	19,000	435,029
Louisburg	47	6,482	81	4,242	2,675	---	4,844	18,324	6,175	---	---	24,499	---	---	---	24,499
Lowry	299	57,922	52,458	37,667	---	5,124	11,560	164,731	2,156,705	50,000	28,711	2,400,147	---	---	30,125	2,430,272
Lucan	191	34,810	46,429	27,928	18,256	1,201	23,401	152,025	---	---	---	152,025	---	---	---	152,025
Luverne	4,745	492,799	1,081,976	564,898	690,957	32,472	249,329	3,112,431	1,095,426	839,212	190,205	5,237,274	779,445	---	958,757	6,975,476
Lyle	551	51,311	57,320	53,932	16,828	7,489	---	186,880	27,959	13,000	10,778	238,617	---	---	---	238,617
Lynd	448	23,446	20,513	81,551	---	---	19,015	144,525	30,364	40,000	13,021	227,910	---	---	30,344	258,254
Mabel	780	66,806	170,481	199,615	55,180	29,059	63,747	584,888	62,404	46,638	9,522	703,452	---	---	---	703,452
Madelia	2,308	382,691	596,103	329,164	315,966	39,591	139,868	1,803,383	---	265,215	138,014	2,206,612	---	---	---	2,206,612
Madison	1,551	364,598	438,333	256,780	280,471	515,381	52,137	1,907,700	5,175,560	55,000	94,326	7,232,586	---	1,015,395	189,933	8,437,914
Madison Lake	1,017	170,180	245,435	135,126	10,814	11,019	1,003	573,577	117,934	118,000	32,387	841,898	---	---	176,973	1,018,871
Magnolia	222	29,737	18,268	8,811	---	---	7,719	64,535	---	---	---	64,535	---	22,000	---	86,535

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Mahnomen	1,214	321,350	267,602	137,522	15,864	13,967	22,796	779,101	88,895	134,272	31,586	1,033,854	---	91,641	1,500	1,126,995
Mahtomedi	7,676	974,868	1,153,237	642,870	272,100	100,077	85,880	3,229,032	977,021	765,000	425,678	5,396,731	---	---	2,152,941	7,549,672
Manchester	57	5,323	4,819	3,677	1,146	---	3,310	18,275	---	---	---	18,275	---	---	---	18,275
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Mankato	39,309	973,510	10,838,292	5,069,003	3,175,129	1,172,652	---	21,228,586	12,976,909	17,675,000	2,497,684	54,378,179	---	---	5,706,589	60,084,768
Mantorville	1,197	177,244	155,731	103,067	73,930	6,473	---	516,445	73,360	205,000	50,736	845,541	---	---	276,191	1,121,732
Maple Grove	61,567	5,562,531	12,931,270	4,781,048	4,673,931	1,005,492	6,253,659	35,207,931	39,700,069	5,540,000	4,315,512	84,763,512	---	1,680,000	13,044,310	99,487,822
Maple Lake	2,059	268,304	416,146	209,537	37,492	101,483	85,614	1,118,576	192,454	355,000	122,978	1,789,008	---	10,000	5,738	1,804,746
Maple Plain	1,768	372,451	831,704	157,491	67,309	29,502	18,813	1,477,270	275,336	55,190	18,072	1,825,868	---	---	215,750	2,041,618
Mapleton	1,756	121,615	308,508	192,510	33,723	2,848	---	659,204	145,225	274,200	163,933	1,242,562	---	---	101,305	1,343,867
Mapleview	176	60,455	43,710	16,921	12,384	4,200	15,632	153,302	1,571	---	---	154,873	---	---	600	155,473
Maplewood	38,018	3,285,835	9,472,823	2,242,808	1,942,454	516,924	209,698	17,670,542	13,162,021	9,485,000	2,987,729	43,305,292	---	1,494,675	2,795,016	47,594,983
Marble	701	199,627	76,428	200,204	33,708	---	21,834	531,801	414,443	6,000	2,184	954,428	---	---	35,393	989,821
Marietta	162	45,183	39,517	25,866	2,055	---	9,778	122,399	4,531	---	---	126,930	---	---	---	126,930
Marine on Saint Croix	689	272,455	109,930	47,593	38,157	---	102,381	570,516	408,858	10,000	1,200	990,574	---	---	241,617	1,232,191
Marshall	13,680	1,876,188	2,924,423	2,715,838	2,577,043	863,340	452,315	11,409,147	8,559,043	1,760,000	489,932	22,218,122	263,069	409,266	960,409	23,850,866
Mayer	1,749	271,940	203,088	119,226	21,008	1,291	2,853	619,406	204,581	198,815	132,433	1,155,235	---	---	139,925	1,295,160
Maynard	366	103,784	43,342	125,203	22,566	11,067	24,115	330,077	21,926	434,855	18,636	805,494	---	---	99,326	904,820
Mazeppa	842	206,952	117,140	101,086	43,843	---	3,989	473,010	25,891	92,321	50,899	642,121	---	---	1,340	643,461
McGrath	80	21,295	16,727	3,892	154	---	185	42,253	534,010	---	---	576,263	---	---	---	576,263
McGregor	391	104,787	295,747	96,630	35,281	29,704	45,294	607,443	12,417	9,995	1,172	631,027	---	---	76,560	707,587
McIntosh	625	164,791	36,411	88,522	48,477	130,993	---	469,194	79,097	63,487	4,890	616,668	56,707	64,536	13,422	751,333
McKinley	128	20,052	2,160	2,646	4,728	---	1,460	31,046	11,626	---	---	42,672	---	---	---	42,672
Meadowlands	134	62,677	13,106	12,754	3,445	14,730	23,981	130,693	---	17,095	---	147,788	---	---	1,350	149,138
Medford	1,239	218,382	134,458	145,264	111,978	29,223	---	639,305	65,417	409,978	89,467	1,204,167	---	407,415	276	1,611,858
Medicine Lake	371	58,890	71,861	20,792	16,746	---	96,025	264,314	125,647	---	---	389,961	---	---	---	389,961
Medina	4,892	891,432	1,848,801	515,867	265,550	235,817	18,127	3,775,594	1,464,828	600,000	137,128	5,977,550	---	165,388	82,849	6,225,787
Meire Grove	179	15,119	2,819	11,660	---	8,995	2,578	41,171	---	---	---	41,171	---	---	8,217	49,388
Melrose	3,598	463,843	662,273	395,110	81,335	248,748	187,239	2,038,548	178,635	710,000	243,366	3,170,549	---	3,296	1,187,818	4,361,663
Menahga	1,306	188,970	259,089	114,411	42,609	4,467	42,082	651,628	112,688	143,000	60,201	967,517	---	---	40,000	1,007,517
Mendota	198	57,264	77,412	39,225	3,424	---	14,879	192,204	---	13,000	1,930	207,134	---	---	---	207,134
Mendota Heights	11,071	1,314,300	3,334,584	795,788	600,017	---	---	6,044,689	3,729,952	2,005,000	506,105	12,285,746	---	20,000	1,400,904	13,706,650
Mentor	153	110,836	33,747	52,008	---	---	---	196,591	---	---	---	196,591	---	---	20,187	216,778
Middle River	303	74,186	52,579	30,444	57,014	2,899	1,079	218,201	10,258	---	---	228,459	---	---	2,670	231,129
Miesville	125	35,612	63,964	6,316	14,446	---	---	120,338	29,964	18,039	---	168,341	---	---	---	168,341
Milaca	2,946	340,062	564,751	158,801	162,984	96,908	75,156	1,398,662	137,448	317,090	215,025	2,068,225	993,967	---	256,483	3,318,675
Milan	369	88,314	62,666	20,586	30,123	10,530	---	212,219	16,436	---	---	228,655	---	---	46,276	274,931
Millerville	106	34,995	45,745	4,352	3,000	---	---	88,092	2,799	---	---	90,891	---	3,000	---	93,891
Millville	182	11,731	4,198	22,150	4,770	---	3,801	46,650	---	---	---	46,650	---	---	---	46,650
Milroy	252	116,358	32,030	55,875	12,849	3,923	---	221,035	85,679	---	---	306,714	---	---	26,450	333,164

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Minneapolis	382,578	72,746,000	258,507,000	50,165,000	176,161,032	146,082,000	31,360,000	735,021,032	79,899,099	179,242,000	30,505,000	1,024,667,131	---	19,465,000	95,638,000	1,139,770,131
Minneiska	111	11,582	15,044	15,355	1,854	---	6,395	50,230	---	---	---	50,230	---	---	---	50,230
Minnesota	1,392	182,963	244,056	185,379	127,155	46,525	37,115	823,193	2,492,425	1,175,000	105,312	4,595,930	---	---	372,202	4,968,132
Minnesota City	204	15,661	2,425	17,194	41,231	---	20,780	97,291	---	---	---	97,291	---	---	---	97,291
Minnesota Lake	687	78,124	197,742	128,404	41,030	---	---	445,300	195,028	52,341	30,637	723,306	---	---	---	723,306
Minnetonka	49,734	3,628,601	11,711,109	4,097,526	5,930,030	4,721,932	1,177,706	31,266,904	10,363,767	930,000	444,244	43,004,915	---	---	1,557,106	44,562,021
Minnetonka Beach	539	375,074	215,422	135,577	27,420	---	67,102	820,595	---	130,000	42,645	993,240	---	---	---	993,240
Minnetrissa	6,384	1,158,515	2,187,500	978,697	93,399	---	31,438	4,449,549	4,561,744	312,753	355,172	9,679,218	---	---	944,021	10,623,239
Mizpah	56	5,557	1,164	1,726	733	---	2,432	11,612	---	---	---	11,612	---	---	---	11,612
Montevideo	5,383	547,914	1,211,940	658,238	635,396	150,996	384,546	3,589,030	3,977,719	1,032,633	233,240	8,832,622	2,143	14,000	278,830	9,127,595
Montgomery	2,956	306,795	817,347	502,233	87,920	571,788	55,751	2,341,834	58,308	420,185	263,586	3,083,913	---	64,465	149,803	3,298,181
Monticello	12,759	1,997,458	1,684,296	998,177	2,164,534	2,936,871	534,903	10,316,239	4,138,459	5,001,000	1,553,661	21,009,359	865,000	20,064	4,411,094	26,305,517
Montrose	2,847	310,547	320,813	138,543	93,727	93,584	---	957,214	70,556	352,199	211,341	1,591,310	1,440,000	42,400	89,041	3,162,751
Moorhead	38,065	2,527,935	11,037,844	5,954,727	3,277,234	1,288,583	1,890,661	25,976,984	43,282,971	9,071,970	6,973,347	85,305,272	---	682,353	1,196,549	87,184,174
Moose Lake	2,751	604,975	379,098	131,815	257,272	---	---	1,373,160	103,847	93,277	27,808	1,598,092	---	---	206	1,598,298
Mora	3,571	425,400	776,001	483,203	243,477	229,433	153,866	2,311,380	580,759	192,000	145,098	3,229,237	---	---	151,724	3,380,961
Morgan	896	193,340	174,365	125,419	123,227	11,977	40,487	668,815	---	117,527	85,673	872,015	---	---	---	872,015
Morris	5,286	609,108	1,178,364	878,117	520,472	41,447	724,724	3,952,232	2,254,222	520,806	402,748	7,130,008	605,000	547,773	864,449	9,147,230
Morristown	987	75,706	284,551	152,356	32,747	1,584	36,995	583,939	60,752	775,000	42,147	1,461,838	76,733	---	36,434	1,575,005
Morton	411	118,932	131,996	47,243	37,009	20,418	19,178	374,776	---	16,000	13,815	404,591	---	---	---	404,591
Motley	671	140,920	252,406	161,044	1,047	715	3,340	559,472	735,196	58,452	15,798	1,368,918	---	---	---	1,368,918
Mound	9,052	1,201,380	3,193,999	700,981	638,170	44,834	9,022	5,788,386	1,971,747	1,357,000	1,349,680	10,466,813	---	---	609,982	11,076,795
Mounds View	12,155	876,211	2,462,361	553,821	912,684	1,814,049	26,398	6,645,524	3,665,304	729,060	92,927	11,132,815	---	---	615,361	11,748,176
Mountain Iron	2,869	978,046	686,951	719,761	386,003	500,076	---	3,270,837	1,910,402	348,616	125,029	5,654,884	---	67,140	798,616	6,520,640
Mountain Lake	2,104	197,088	513,502	256,400	203,850	299,379	70,487	1,540,706	201,760	226,131	113,384	2,081,981	---	---	107,342	2,189,323
Murdock	278	124,695	38,979	13,146	---	---	---	176,820	29,377	27,000	19,208	252,405	---	---	---	252,405
Myrtle	48	10,563	18,201	9,877	3,505	---	---	42,146	33,782	---	---	75,928	---	186	---	76,114
Nashua	68	2,380	3,110	2,813	100	---	868	9,271	490	---	---	9,761	172	---	---	9,933
Nashwauk	983	182,251	393,466	419,778	83,208	372,683	158,191	1,609,577	3,324,973	123,562	52,155	5,110,267	---	---	364,710	5,474,977
Nassau	72	12,695	15,963	5,660	2,176	---	10,107	46,601	---	---	---	46,601	---	---	---	46,601
Nelson	187	26,766	3,375	61,725	1,493	---	10,308	103,667	4,873	3,506	453	112,499	---	---	---	112,499
Nerstrand	295	59,457	23,275	22,669	7,185	---	16,776	129,362	---	5,556	8,856	143,774	---	---	---	143,774
Nevis	390	99,104	227,304	47,525	23,518	---	869	398,320	5,049	25,611	3,013	431,993	---	3,127	---	435,120
New Auburn	456	116,408	67,595	49,605	16,952	488	13,040	264,088	344,101	10,555	57,369	676,113	---	---	97,576	773,689
New Brighton	21,456	1,579,475	4,914,930	670,289	2,665,955	1,797,340	5,837,036	17,465,025	2,564,031	3,680,000	2,490,903	26,199,959	5,725,000	2,083,324	7,668,329	41,676,612
New Germany	372	96,391	76,169	124,840	8,771	---	25,195	331,366	600,980	46,931	37,192	1,016,469	---	---	---	1,016,469
New Hope	20,339	1,670,841	5,791,511	989,734	1,599,381	192,431	212,888	10,456,786	2,605,724	515,000	273,054	13,850,564	---	---	2,444,592	16,295,156
New London	1,251	139,380	325,402	156,746	82,077	37,885	10,219	751,709	228,904	966,643	155,247	2,102,503	---	---	115,741	2,218,244
New Munich	320	38,806	50,116	37,410	9,393	---	4,503	140,228	172,279	---	---	312,507	---	---	---	312,507

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
New Prague	7,321	788,083	1,363,852	1,241,227	222,188	---	39,625	3,654,975	1,096,406	1,706,092	726,329	7,183,802	---	91,270	619,931	7,895,003
New Richland	1,203	156,377	319,061	160,183	47,283	15,227	66,318	764,449	425,926	53,500	45,310	1,289,185	---	---	43,960	1,333,145
New Trier	112	11,277	964	6,779	3,345	---	2,164	24,529	---	---	---	24,529	---	---	---	24,529
New Ulm	13,522	1,834,806	2,741,730	2,018,899	3,258,772	311,536	1,761,159	11,926,902	3,795,793	4,462,526	754,250	20,939,471	---	22,973	6,230,755	27,193,199
New York Mills	1,199	213,030	372,147	142,804	198,646	192,356	511	1,119,494	296,835	265,219	189,358	1,870,906	725,000	45,117	131,230	2,772,253
Newfolden	368	79,452	34,152	31,922	9,539	329,486	41,238	525,789	---	45,000	7,305	578,094	---	1,000	---	579,094
Newport	3,435	723,124	972,073	399,078	322,398	---	5,325	2,421,998	118,221	785,000	132,560	3,457,779	660,000	---	936,649	5,054,428
Nicollet	1,093	138,533	36,072	170,642	1,280	1,878	2,175	350,580	9,405	319,000	172,795	851,780	---	---	203,048	1,054,828
Nielsville	90	32,057	6,813	699	2,232	---	---	41,801	1,950	---	---	43,751	---	---	---	43,751
Nimrod	69	6,474	1,628	1,886	276	---	6,596	16,860	498	---	---	17,358	---	---	---	17,358
Nisswa	1,971	341,619	672,278	430,707	202,421	128,867	1,855	1,777,747	1,168,680	23,542	5,364	2,975,333	---	227,840	381,082	3,584,255
Norcross	70	22,425	2,521	11,434	---	---	---	36,380	---	---	---	36,380	---	41,095	---	77,475
North Branch	10,125	1,602,147	1,774,447	598,652	174,710	623,252	---	4,773,208	9,830,096	2,677,834	1,357,834	18,638,972	1,825,000	77,285	2,447,988	22,989,245
North Mankato	13,394	906,426	1,972,956	1,524,184	1,490,825	683,073	132,291	6,709,755	3,762,437	4,051,000	916,865	15,440,057	---	---	3,034,285	18,474,342
North Oaks	4,469	443,132	877,177	32,466	29,765	---	324,775	1,707,315	61,622	---	---	1,768,937	---	---	---	1,768,937
North Saint Paul	11,460	633,259	2,871,398	840,624	619,857	198,122	53,287	5,216,547	1,037,036	571,876	522,866	7,348,325	---	289,563	438,768	8,076,656
Northfield	20,007	2,433,016	3,459,798	1,941,562	2,149,931	811,666	556,064	11,352,037	2,666,398	2,362,739	859,387	17,240,561	1,885,000	267,486	1,545,032	20,938,079
Northome	200	75,820	36,067	26,502	32,891	1,800	23,532	196,612	62,426	---	---	259,038	---	---	7,892	266,930
Northrop	227	19,550	31,901	15,740	1,691	---	12,041	80,923	5,990	---	---	86,913	---	35,000	---	121,913
Norwood Young America	3,549	514,624	451,411	359,330	236,310	60,395	4,933	1,627,003	3,787,585	235,000	627,069	6,276,657	---	---	500,089	6,776,746
Nowthen	4,443	374,670	161,183	353,625	32,608	---	30,704	952,790	116,307	108,555	37,173	1,214,825	---	---	75,571	1,290,396
Oak Grove	8,031	1,009,189	798,629	667,148	79,204	25,873	63,055	2,643,098	461,505	199,520	121,343	3,425,466	---	109,438	2,552,092	6,086,996
Oak Park Heights	4,339	1,370,381	1,312,335	366,776	125,414	---	226,121	3,401,027	3,583,666	250,000	272,000	7,506,693	---	---	876,850	8,383,543
Oakdale	27,378	2,703,152	5,460,191	1,404,492	1,127,698	817,762	308,249	11,821,544	6,555,818	4,485,000	910,266	23,772,628	765,000	---	2,378,674	26,916,302
Odessa	135	44,143	12,277	14,559	2,334	---	19,323	92,636	54,241	---	---	146,877	---	---	---	146,877
Odin	106	39,037	19,298	10,251	1,865	---	8,513	78,964	1,792	12,415	1,585	94,756	---	1,148,645	12,720	1,256,121
Ogema	184	15,277	14,172	12,319	4,836	---	21,258	67,862	42,759	38,009	3,131	151,761	---	16,723	40,281	208,765
Ogilvie	369	93,707	84,015	21,189	4,423	---	6,549	209,883	659,899	30,000	14,765	914,547	---	---	17,000	931,547
Okabena	188	42,786	25,815	22,667	2,778	---	14,287	108,333	8,865	4,000	14,025	135,223	---	---	---	135,223
Oklee	435	139,749	71,129	45,277	154,556	23,247	201	434,159	14,891	5,813	4,678	459,541	---	---	---	459,541
Olivia	2,484	423,633	558,181	539,572	121,459	118,055	38,072	1,798,972	491,148	693,393	334,993	3,318,506	---	---	216,554	3,535,060
Onamia	878	132,039	214,280	40,409	3,269	33,150	52,569	475,716	28,689	---	310	504,715	---	100,000	---	604,715
Ormsby	131	17,727	34,626	16,106	6,487	---	---	74,946	4,269	1,249	4,055	84,519	---	7,500	---	92,019
Orono	7,437	1,441,065	3,364,504	450,403	58,498	---	100,352	5,414,822	946,747	925,000	321,682	7,608,251	---	1,945,511	3,052,840	12,606,602
Oronoco	1,300	143,366	114,222	159,069	113,349	---	1,270	531,276	271,787	62,280	30,009	895,352	---	50,000	58,320	1,003,672
Orr	267	119,672	102,011	21,742	174,790	17,128	---	435,343	23,097	---	---	458,440	---	---	13,407	471,847
Ortonville	1,916	320,087	504,776	272,146	505,204	311,114	70,905	1,984,232	423,400	360,000	52,385	2,820,017	---	10,000	---	2,830,017
Osakis	1,740	250,164	402,036	175,500	26,971	142,817	6,030	1,003,518	42,185	241,111	173,909	1,460,723	1,335,000	---	156,913	2,952,636
Oslo	330	103,551	23,263	178,626	15,795	---	---	321,235	281,482	25,283	3,302	631,302	---	---	---	631,302
Osseo	2,430	634,358	788,571	125,324	40,316	87,166	31,228	1,706,963	1,482,135	734,558	532,571	4,456,227	1,902,183	45,500	333,666	6,737,576

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

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	
Ostrander	254	133,416	45,701	18,057	6,505	---	---	203,679	8,896	---	---	212,575	---	---	---	212,575
Otsego	13,571	802,632	1,604,062	962,329	201,080	17,096	---	3,587,199	1,533,354	1,345,000	1,114,993	7,580,546	4,325,000	---	917,937	12,823,483
Ottertail	572	140,343	39,982	34,124	13,062	46,810	22,240	296,561	40,173	45,623	18,639	400,996	---	4,962	31,237	437,195
Owatonna	25,599	2,358,875	5,427,134	3,023,312	4,005,932	2,351,852	361,575	17,528,680	4,330,045	7,100,000	702,378	29,661,103	---	---	6,649,225	36,310,328
Palisade	167	38,113	46,628	6,503	---	30,000	2,557	123,801	7,927	9,860	2,140	143,728	---	---	---	143,728
Park Rapids	3,709	663,082	1,121,017	421,678	135,780	272,526	259,695	2,873,778	3,299,119	800,906	634,406	7,608,209	1,755,000	---	176,832	9,540,041
Parkers Prairie	1,011	156,275	256,938	146,994	80,680	233,453	---	874,340	75,668	270,000	47,410	1,267,418	---	---	336,355	1,603,773
Paynesville	2,432	346,729	565,235	188,127	154,776	325,925	92,405	1,673,197	3,978,672	305,000	232,831	6,189,700	---	---	503,598	6,693,298
Pease	242	33,476	1,520	8,073	4,707	---	4,351	52,127	532	29,000	18,417	100,076	---	---	2,612	102,688
Pelican Rapids	2,464	213,133	579,080	213,914	379,071	213,279	43,626	1,642,103	174,486	818,079	164,791	2,799,459	2,054	12,875	658,619	3,473,007
Pemberton	247	99,668	37,545	17,917	923	---	---	156,053	118,029	40,832	39,074	353,988	---	---	15,000	368,988
Pennock	508	70,279	57,711	32,653	20,825	---	---	181,468	7,859	65,000	37,153	291,480	---	---	36,373	327,853
Pequot Lakes	2,162	428,333	827,752	274,440	33,959	69,134	11,232	1,644,850	381,581	50,503	22,884	2,099,818	---	153	---	2,099,971
Perham	2,985	302,326	704,881	265,514	416,137	525,436	50,707	2,265,001	2,735,704	837,836	532,592	6,371,133	1,335,000	---	700,360	8,406,493
Perley	92	24,297	11,916	1,819	5,688	---	8,796	52,516	41,134	---	---	93,650	---	---	---	93,650
Peterson	199	61,082	15,373	43,673	4,333	---	---	124,461	---	---	---	124,461	---	---	---	124,461
Pierz	1,393	196,605	209,382	82,126	12,547	201,105	666	702,431	360,554	70,000	31,312	1,164,297	---	---	80,000	1,244,297
Pillager	469	109,514	91,091	86,826	---	428	7,119	294,978	38,101	164,502	92,024	589,605	---	---	---	589,605
Pine City	3,123	543,559	579,245	332,375	184,900	145,672	25,971	1,811,722	312,709	2,494,866	337,437	4,956,734	---	12,625	1,563,269	6,532,628
Pine Island	3,263	516,036	808,402	391,463	255,213	180,991	1,265	2,153,370	2,170,609	1,322,703	332,305	5,978,987	---	2,000	299,731	6,280,718
Pine River	944	142,752	335,993	225,781	37,181	124,792	138,009	1,004,508	646,407	---	---	1,650,915	---	---	6,000	1,656,915
Pine Springs	408	26,811	6,850	41,522	1,850	---	6,463	83,496	---	---	---	83,496	---	---	---	83,496
Pipestone	4,317	399,399	856,254	706,127	878,605	78,623	474,449	3,393,457	475,935	559,156	255,868	4,684,416	---	268,968	585,044	5,538,428
Plainview	3,340	325,788	921,429	321,240	407,300	219,582	51,223	2,246,562	451,583	13,000	101,411	2,812,556	---	---	212,251	3,024,807
Plato	320	46,886	70,156	46,912	21,378	---	---	185,332	64,053	---	---	249,385	---	---	10,000	259,385
Plummer	292	96,763	32,950	25,706	14,988	1,200	---	171,607	---	21,064	---	192,671	---	---	7,921	200,592
Plymouth	70,576	4,364,596	13,856,019	5,927,717	6,441,440	4,150,181	3,633,034	38,372,987	11,862,930	1,920,000	719,112	52,875,029	3,950,000	847,878	13,811,046	71,483,953
Porter	183	12,784	48,155	20,567	9,627	1,258	12,681	105,072	31,062	4,006	5,226	145,366	---	---	8,951	154,317
Preston	1,325	392,648	351,260	135,505	200,061	364,203	1,952	1,445,629	273,299	121,890	50,493	1,891,311	---	---	168,086	2,059,397
Princeton	4,698	578,145	1,373,699	578,929	262,133	509,566	164,146	3,466,618	1,090,476	437,000	138,190	5,132,284	1,500,000	40,000	74,422	6,746,706
Prinsburg	497	43,547	54,788	101,192	14,475	---	---	214,002	11,648	---	---	225,650	---	---	---	225,650
Prior Lake	22,796	2,081,530	4,033,412	1,732,532	1,612,325	41,151	6,450	9,507,400	4,678,789	2,690,000	1,592,747	18,468,936	---	---	2,306,046	20,774,982
Proctor	3,057	406,212	948,919	350,491	43,534	36,944	---	1,786,100	170,185	484,000	193,992	2,634,277	---	---	104,604	2,738,881
Quamba	123	13,878	1,371	14,342	2,900	---	1,397	33,888	65,432	---	---	99,320	---	---	---	99,320
Racine	442	46,496	10,211	25,721	4,502	---	---	86,930	96,950	23,872	7,596	215,348	---	---	---	215,348
Ramsey	23,668	3,488,463	3,779,318	2,753,505	817,538	792,362	---	11,631,186	6,353,954	2,235,000	1,322,871	21,543,011	---	---	7,455,903	28,998,914
Randall	650	112,014	168,452	45,178	11,346	---	27,953	364,943	37,918	44,456	40,213	487,530	---	64,290	100,107	651,927
Randolph	436	73,050	61,868	19,405	5,008	---	143	159,474	3,692	---	---	163,166	---	5,200	---	168,366
Ranier	145	55,524	10,200	9,021	29,025	9,113	18,418	131,301	50,000	---	---	181,301	---	---	---	181,301
Raymond	764	110,849	103,480	79,303	28,519	---	3,619	325,770	875,557	95,000	52,368	1,348,695	59,271	---	18,768	1,426,734

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Red Wing	16,459	2,672,512	5,432,783	3,738,073	2,748,279	1,130,481	606,049	16,328,177	3,212,101	1,476,143	263,104	21,279,525	---	208,376	3,849,044	25,336,945
Redwood Falls	5,254	658,767	1,373,028	667,377	1,648,905	346,144	173,639	4,867,860	1,053,730	101,230	82,113	6,104,933	---	---	415,759	6,520,692
Regal	34	4,242	936	3,353	---	---	1,419	9,950	---	---	---	9,950	---	---	---	9,950
Remer	370	84,478	65,801	77,704	---	---	45,750	273,733	19,847	18,795	13,068	325,443	---	13,250	82,882	421,575
Renville	1,287	204,463	297,091	150,347	111,305	15,879	57,141	836,226	525,175	35,000	28,144	1,424,545	---	---	1,748	1,426,293
Revere	95	34,082	---	14,988	3,838	---	---	52,908	16,658	1,100	3,702	74,368	---	---	---	74,368
Rice	1,275	219,500	322,581	83,062	36,687	1,557	41,011	704,398	909	47,500	12,461	765,268	---	---	---	765,268
Richfield	35,228	1,762,212	11,507,254	2,330,111	3,503,309	10,163,530	310,138	29,576,554	16,186,640	1,600,000	1,726,989	49,090,183	---	681,630	11,761,205	61,533,018
Richmond	1,422	278,489	340,700	191,190	91,743	70,883	---	973,005	231,045	1,668,000	99,748	2,971,798	---	---	403,239	3,375,037
Richville	96	4,119	592	7,898	2,835	---	1,044	16,488	4,888	---	---	21,376	---	---	---	21,376
Riverton	117	26,771	1,301	6,166	2,300	---	---	36,538	13,717	---	---	50,255	---	17,981	2,417	70,653
Robbinsdale	13,953	1,044,080	4,132,996	1,569,101	1,139,388	3,105,388	88,340	11,079,293	2,753,706	6,948,500	367,049	21,148,548	---	345,199	782,983	22,276,730
Rochester	106,769	6,900,071	35,688,215	10,222,882	18,937,877	3,411,886	7,804,424	82,965,355	56,263,332	1,260,612	2,110,335	142,599,634	---	1,028,330	3,357,626	146,985,590
Rock Creek	1,628	83,615	30,740	90,957	82,073	---	12,680	300,065	95,226	---	---	395,291	---	---	---	395,291
Rockford	4,316	379,506	553,027	324,717	148,141	260,440	38,869	1,704,700	401,315	1,229,630	188,725	3,524,370	---	---	629,162	4,153,532
Rockville	2,448	312,178	128,525	158,878	94,611	6,655	---	700,847	323,761	223,660	150,838	1,399,106	---	5,106	107,941	1,512,153
Rogers	8,597	1,217,268	2,235,680	642,801	824,952	---	92,941	5,013,642	7,250,583	2,964,575	799,271	16,028,071	---	---	2,706,351	18,734,422
Rollingstone	664	80,658	73,880	75,626	34,400	---	1,001	265,565	38,742	110,000	89,857	504,164	---	---	293,367	797,531
Roosevelt	151	12,491	780	12,840	2,638	---	1,696	30,445	3,163	---	---	33,608	---	---	---	33,608
Roscoe	102	21,743	2,912	10,543	3,300	---	---	38,498	---	---	---	38,498	---	12,210	---	50,708
Rose Creek	394	49,149	16,722	34,817	54,345	---	31,642	186,675	8,749	56,921	15,370	267,715	---	---	---	267,715
Roseau	2,633	439,603	853,984	388,248	438,994	185,969	110,335	2,417,133	5,612,473	428,720	38,633	8,496,959	---	---	239,729	8,736,688
Rosemount	21,874	2,368,489	3,306,674	2,179,377	1,239,742	139,965	---	9,234,247	8,494,480	1,840,000	726,878	20,295,605	---	122,798	2,656,024	23,074,427
Roseville	33,660	4,525,700	8,793,825	2,361,351	3,638,237	8,829,013	---	28,148,126	5,668,149	1,245,000	447,205	35,508,480	---	---	177,722	35,686,202
Rothsay	493	62,529	37,106	69,386	19,461	13,260	50,044	251,786	23,305	24,484	10,266	309,841	---	8,895	4,594	323,330
Round Lake	376	83,276	34,477	46,117	168	---	51,663	215,701	---	35,263	4,048	255,012	---	9,024	2,094	266,130
Royalton	1,242	94,734	255,633	40,987	36,118	22,127	---	449,599	131,144	69,711	47,550	698,004	---	---	100,315	798,319
Rush City	3,079	322,770	352,182	209,675	54,173	58,833	89,564	1,087,197	485,566	139,612	48,281	1,760,656	---	35,078	265,445	2,061,179
Rushford	1,731	131,913	615,061	101,918	184,288	594,535	85,094	1,712,809	2,013,023	254,284	137,436	4,117,552	275,270	---	900,656	5,293,478
Rushford Village	807	85,968	35,611	136,148	6,308	280	53,266	317,581	158,579	21,096	2,114	499,370	---	---	1,722	501,092
Rushmore	342	79,339	37,548	94,408	1,986	---	39,400	252,681	150,655	45,000	13,461	461,797	---	---	17,600	479,397
Russell	338	32,515	63,444	45,081	2,818	5,247	39,094	188,199	83,289	---	---	271,488	---	---	2,000	273,488
Ruthton	241	39,605	42,776	41,763	1,657	---	9,797	135,598	---	24,723	2,710	163,031	---	---	30,000	193,031
Rutledge	229	9,173	---	10,805	10,549	---	2,625	33,152	652	---	---	33,804	---	---	---	33,804
Sabin	522	64,915	108,317	43,480	21,179	---	17,975	255,866	2,030	47,661	49,680	355,237	---	---	5,578	360,815
Sacred Heart	548	106,971	134,375	159,518	7,900	6,498	3	415,265	45,522	111,062	33,679	605,528	---	---	---	605,528
Saint Anthony	8,226	1,170,630	3,632,231	688,963	388,808	654,145	44,041	6,578,818	2,700,646	4,255,000	1,404,488	14,938,952	---	---	3,156,584	18,095,536
Saint Anthony [Stearns]	86	5,322	1,274	3,628	---	---	860	11,084	---	---	---	11,084	---	---	---	11,084
Saint Augusta	3,317	280,291	164,673	151,298	64,883	---	---	661,145	85,720	96,500	40,308	883,673	---	300	---	883,973

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Saint Bonifacius	2,283	295,256	500,246	219,816	---	---	6,340	1,021,658	100,885	480,000	117,480	1,720,023	---	---	---	1,720,023
Saint Charles	3,735	320,919	512,887	227,853	457,372	56,182	---	1,575,213	378,027	239,350	80,503	2,273,093	37,223	26,270	215,067	2,551,653
Saint Clair	868	230,076	74,206	153,372	543	---	---	458,197	11,407	20,000	9,895	499,499	---	---	63,793	563,292
Saint Cloud	65,842	7,220,367	22,791,045	6,060,982	3,577,891	4,952,080	1,690,542	46,292,907	12,565,885	9,627,680	5,140,825	73,627,297	7,015,000	10,542,724	21,059,823	112,244,844
Saint Francis	7,218	646,947	1,479,408	663,920	282,549	94,217	42,674	3,209,715	798,152	113,095	56,871	4,177,833	---	678,474	544,045	5,400,352
Saint Hilaire	279	124,340	10,245	6,617	5,283	---	23,990	170,475	---	6,300	1,750	178,525	---	---	---	178,525
Saint James	4,605	399,128	1,192,527	733,929	254,088	159,569	105,110	2,844,351	270,104	588,500	238,339	3,941,294	---	22,000	58,669	4,021,963
Saint Joseph	6,534	525,070	1,262,682	393,920	199,507	140,305	---	2,521,484	921,713	2,350,000	470,002	6,263,199	---	563,491	400,784	7,227,474
Saint Leo	100	25,639	19,324	5,067	7,362	---	---	57,392	410	---	---	57,802	---	---	---	57,802
Saint Louis Park	45,250	6,249,846	11,771,246	4,490,300	6,622,397	9,076,091	---	38,209,880	17,440,277	2,170,000	1,623,574	59,443,731	5,989,000	5,554,987	9,419,404	80,407,122
Saint Martin	308	108,110	77,484	25,163	---	2,853	7,962	221,572	115,343	34,000	24,033	394,948	---	---	31,032	425,980
Saint Mary's Point	368	48,392	63,948	80,260	2,375	---	7,061	202,036	---	---	---	202,036	---	---	20,570	222,606
Saint Michael	16,399	1,251,993	1,383,610	1,778,788	632,352	373,637	148,107	5,568,487	6,476,943	3,364,897	1,477,507	16,887,834	2,845,000	---	4,904,924	24,637,758
Saint Paul	285,068	35,635,918	160,060,087	29,591,352	52,498,379	65,867,835	17,575,157	361,228,728	42,347,598	36,220,861	23,802,630	463,599,817	8,285,000	6,748,651	93,043,337	571,676,805
Saint Paul Park	5,279	491,169	1,252,731	481,719	209,009	38,698	8,122	2,481,448	452,310	586,500	222,997	3,743,255	580,000	---	30,000	4,353,255
Saint Peter	11,196	698,706	2,363,586	1,108,975	1,351,315	815,007	182,740	6,520,329	916,650	918,831	402,575	8,758,385	2,208,142	---	651,786	11,618,313
Saint Rosa	68	10,607	2,458	8,005	22,162	---	1,023	44,255	6,047	---	---	50,302	---	---	---	50,302
Saint Stephen	851	86,375	125,775	36,420	17,514	---	5,000	271,084	147,303	299,183	11,046	728,616	---	---	6,076	734,692
Saint Vincent	64	1,614	8,626	6,015	---	---	2,692	18,947	---	---	---	18,947	---	---	---	18,947
Sanborn	339	60,213	38,330	90,241	11,754	---	34,892	235,430	14,733	27,640	12,277	290,080	---	---	1,000	291,080
Sandstone	2,849	380,995	222,118	232,774	29,052	12,757	103,201	980,897	803,449	612,000	75,532	2,471,878	---	148,225	359,100	2,979,203
Sargeant	61	14,019	1,055	11,817	---	---	---	26,891	149	---	---	27,040	---	---	---	27,040
Sartell	15,876	657,382	2,207,984	1,109,217	245,929	311,148	12,717	4,544,377	7,209,217	10,515,012	1,562,516	23,831,122	800,000	1,162,000	3,321,426	29,114,548
Sauk Centre	4,317	636,614	1,124,264	574,239	353,878	174,831	103,322	2,967,148	142,699	1,209,353	282,867	4,602,067	---	---	552,235	5,154,302
Sauk Rapids	12,773	776,294	2,140,074	1,023,955	417,159	379,787	65,865	4,803,134	3,698,797	1,511,091	556,866	10,569,888	5,579,648	---	1,182,687	17,332,223
Savage	26,911	2,156,341	5,545,292	2,140,871	1,200,298	202,496	80,183	11,325,481	7,327,124	7,040,000	2,561,618	28,254,223	3,555,000	---	1,910,061	33,719,284
Scandia	3,936	448,950	425,414	490,079	83,419	---	---	1,447,862	241,215	225,000	64,336	1,978,413	---	---	134,185	2,112,598
Scanlon	991	199,686	154,166	63,893	20,808	69,912	---	508,465	130,614	37,646	20,729	697,454	---	---	---	697,454
Seaforth	86	22,479	11,189	5,605	1,527	---	15	40,815	---	---	---	40,815	---	---	---	40,815
Sebeka	711	134,605	145,321	119,240	31,499	11,557	29,810	472,032	---	95,770	169,640	737,442	---	---	---	737,442
Sedan	45	9,968	8,760	5,292	1,307	---	7,858	33,185	32,181	21,956	3,344	90,666	---	---	7,000	97,666
Shafer	1,045	165,922	82,451	160,436	17,791	---	68	426,668	124,178	5,666	10,389	566,901	---	---	59,724	626,625
Shakopee	37,076	2,960,233	9,012,567	3,780,292	4,046,889	270,915	1,211,510	21,282,406	1,752,338	3,800,000	833,245	27,667,989	---	2,371,000	10,009,403	40,048,392
Shelly	191	65,308	36,264	12,190	5,832	43	23,582	143,219	1,481	---	---	144,700	---	---	---	144,700
Sherburn	1,137	206,980	277,676	185,634	12,087	14,979	12,997	710,353	424,683	168,591	88,117	1,391,744	---	---	---	1,391,744
Shevlin	176	25,401	25,859	13,220	3,214	---	4,989	72,683	282	---	---	72,965	---	---	56,100	129,065
Shoreview	25,043	1,739,707	2,803,888	1,138,292	5,844,625	1,317,539	515,407	13,359,458	1,295,891	1,120,000	512,080	16,287,429	---	---	2,641,318	18,928,747
Shorewood	7,307	1,147,198	1,392,925	850,032	342,654	---	9,037	3,741,846	2,075,107	600,000	516,167	6,933,120	1,900,000	60,000	1,069,119	9,962,239
Silver Bay	1,887	415,398	571,312	394,945	767,178	145,798	54,506	2,349,137	640,196	49,224	15,342	3,053,899	---	---	203,120	3,257,019
Silver Lake	837	125,298	303,715	146,033	112,237	---	1,017	688,300	110,184	110,000	25,343	933,827	---	---	64,100	997,927

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Skyline	289	21,408	19,085	13,842	8,237	---	---	62,572	238,024	---	---	300,596	---	---	---	300,596
Slayton	2,153	237,189	466,424	303,333	285,481	392,936	68,967	1,754,330	107,610	270,040	93,769	2,225,749	---	---	240,650	2,466,399
Sleepy Eye	3,599	482,248	606,552	426,195	480,220	129,774	491,684	2,616,673	493,827	2,850,000	274,108	6,234,608	---	---	2,032,236	8,266,844
Sobieski	195	13,791	5,075	15,834	503	---	2,693	37,896	---	---	---	37,896	---	---	---	37,896
Solway	96	5,922	2,000	22,393	---	---	2,710	33,025	---	---	---	33,025	---	---	---	33,025
South Haven	187	72,445	98,673	18,530	5,963	300	25,736	221,647	158,089	---	---	379,736	---	---	10,723	390,459
South Saint Paul	20,160	2,023,533	6,108,402	1,654,414	2,562,826	1,628,654	1,003,584	14,981,413	1,972,965	1,442,132	553,123	18,949,633	---	425,307	36,753	19,411,693
Spicer	1,167	221,964	253,996	197,987	143,459	73,058	4,773	895,237	299,485	1,869,262	251,256	3,315,240	---	30,000	1,488,162	4,833,402
Spring Grove	1,330	165,104	236,421	108,251	326,982	185,369	5,797	1,027,924	53,752	102,183	106,388	1,290,247	---	---	181,418	1,471,665
Spring Hill	85	5,423	870	3,014	3,181	---	9,715	22,203	---	---	---	22,203	---	---	---	22,203
Spring Lake Park	6,412	775,373	1,778,040	328,719	806,298	310,417	177,284	4,176,131	2,093,326	1,108,000	126,623	7,504,080	---	---	139,057	7,643,137
Spring Park	1,669	274,170	631,444	110,377	28,372	63,257	37,648	1,145,268	223,123	---	4,172	1,372,563	---	---	82,225	1,454,788
Spring Valley	2,479	199,923	378,021	430,481	400,643	97,820	---	1,506,888	1,666,765	965,000	155,819	4,294,472	---	---	1,070,423	5,364,895
Springfield	2,152	382,896	501,190	341,678	568,382	177,360	126,454	2,097,960	916,899	394,616	157,950	3,567,425	---	100,000	167,130	3,834,555
Squaw Lake	107	30,988	31,135	4,743	10,508	5,166	---	82,540	20,378	---	---	102,918	---	---	---	102,918
Stacy	1,456	148,454	109,844	52,805	114,071	1,341	46,075	472,590	9,032	63,000	79,800	624,422	---	216,238	46,238	886,898
Staples	2,981	328,188	687,973	376,944	110,309	216,628	65,351	1,785,393	2,977,483	494,853	410,945	5,668,674	---	---	94,831	5,763,505
Starbuck	1,302	204,107	362,498	198,213	15,655	49,958	120,140	950,571	50,495	133,368	79,519	1,213,953	---	---	32,199	1,246,152
Steen	180	26,356	10,593	8,796	5,072	---	14,332	65,149	14,932	---	---	80,081	---	---	---	80,081
Stephen	658	143,594	164,068	68,274	140,300	355,987	76,051	948,274	85,022	20,311	12,084	1,065,691	---	89,000	37,509	1,192,200
Stewart	571	102,866	143,232	141,581	3,058	---	---	390,737	64,664	65,000	28,723	549,124	---	28,676	147,322	725,122
Stewartville	5,916	383,950	606,672	409,951	686,434	111,403	111,255	2,309,665	1,434,412	500,742	274,267	4,519,086	---	---	151,077	4,670,163
Stillwater	18,225	2,131,390	3,962,097	1,266,369	3,096,534	996,174	513,070	11,965,634	4,001,559	3,489,247	1,270,312	20,726,752	5,405,000	---	3,342,910	29,474,662
Stockton	697	75,506	21,206	41,150	10,057	---	6,017	153,936	40,831	50,000	16,656	261,423	---	---	---	261,423
Storden	219	26,828	37,122	55,423	23,579	8,341	13,517	164,810	14,785	53,500	25,488	258,583	---	---	20,161	278,744
Strandquist	69	14,321	1,789	4,460	4,764	---	3,686	29,020	---	2,400	---	31,420	---	1,000	---	32,420
Strathcona	44	4,340	1,341	1,684	1,803	---	1,114	10,282	---	---	---	10,282	---	---	---	10,282
Sturgeon Lake	439	72,610	58,954	20,808	720	---	35,706	188,798	---	---	---	188,798	---	---	---	188,798
Sunburg	100	29,863	70,042	14,619	15,702	35,482	4,038	169,746	29,089	6,161	3,029	208,025	---	---	24,560	232,585
Sunfish Lake	521	92,260	136,226	96,675	---	---	32,340	357,501	12,068	130,000	24,374	523,943	---	---	---	523,943
Swanville	350	50,685	14,241	47,772	16,805	9,966	59,571	199,040	74,414	32,412	12,837	318,703	2,865	---	---	321,568
Taconite	360	127,115	36,792	38,372	24,683	---	77,299	304,261	45,665	---	---	349,926	---	---	---	349,926
Tamarack	94	20,340	698	6,572	7,449	---	5,061	40,120	735	---	---	40,855	---	---	---	40,855
Taopi	58	2,469	2,465	2,310	2,057	---	1,091	10,392	---	13,000	987	24,379	---	---	---	24,379
Taunton	139	40,693	5,420	4,140	3,147	---	5,445	58,845	14,014	---	---	72,859	---	---	---	72,859
Taylor Falls	976	242,620	179,956	210,245	17,635	874	24,282	675,612	317,639	71,370	70,283	1,134,904	---	---	69,837	1,204,741
Tenney	5	4,616	---	3,180	2,607	701	3,889	14,993	4,422	---	---	19,415	---	---	---	19,415
Tenstrike	201	20,874	6,436	10,060	---	---	1,800	39,170	---	---	---	39,170	---	---	---	39,170
Thief River Falls	8,573	845,876	2,247,566	1,499,503	1,564,335	546,176	235,201	6,938,657	481,898	694,885	96,920	8,212,360	---	272,118	462,858	8,947,336
Thomson	159	28,910	11,071	26,523	1,088	---	31,869	99,461	250	15,333	11,003	126,047	---	---	4,772	130,819

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Tintah	63	18,220	49,796	6,969	2,958	---	4,891	82,834	95,717	---	---	178,551	---	---	14,148	192,699
Tonka Bay	1,475	199,110	634,175	222,376	77,781	---	14,472	1,147,914	171,782	---	---	1,319,696	---	62,750	190,643	1,573,089
Tower	500	208,840	285,426	108,004	224,560	8,981	96,707	932,518	2,511,365	46,000	20,767	3,510,650	---	---	28,631	3,539,281
Tracy	2,163	581,970	402,529	490,761	117,194	124,807	81,689	1,798,950	1,183,185	1,360,000	296,869	4,639,004	---	76,289	142,536	4,857,829
Trail	46	6,634	2,529	1,200	440	---	5,233	16,036	---	---	---	16,036	---	---	---	16,036
Trimont	747	117,250	173,593	213,193	41,982	63,194	13,833	623,045	158,602	9,571	2,830	794,048	---	---	---	794,048
Trommald	98	10,816	790	8,594	408	---	5,223	25,831	---	---	---	25,831	---	---	---	25,831
Trosky	86	15,490	4,345	8,623	6,920	---	1,500	36,878	---	---	---	36,878	---	---	---	36,878
Truman	1,115	130,259	354,651	219,383	72,034	6,882	116,265	899,474	881,147	45,000	10,388	1,836,009	---	36,000	40,578	1,912,587
Turtle River	77	2,750	1,984	4,414	---	---	1,120	10,268	---	---	---	10,268	---	---	---	10,268
Twin Lakes	151	25,573	8,090	10,542	2,032	---	1,250	47,487	---	---	---	47,487	---	---	---	47,487
Twin Valley	821	166,220	159,905	131,264	52,609	19,433	3,435	532,866	16,554	25,000	20,744	595,164	---	---	5,000	600,164
Two Harbors	3,745	606,504	972,119	728,356	739,810	609,583	446,252	4,102,624	222,101	150,718	31,963	4,507,406	---	690,500	341,387	5,539,293
Tyler	1,143	233,612	178,557	67,209	186,410	75,369	13,932	755,089	100,898	895,000	64,390	1,815,377	---	---	72,497	1,887,874
Ulen	547	58,579	54,380	34,601	23,665	---	21,224	192,449	209,897	---	---	402,346	---	---	---	402,346
Underwood	341	53,383	23,294	68,341	14,696	7,991	---	167,705	2,042	6,274	11,251	187,272	---	---	17,525	204,797
Upsala	427	57,353	29,188	56,409	33,692	---	40,059	216,701	406,184	14,050	2,685	639,620	---	---	227,930	867,550
Urbank	54	40,692	---	250	11,908	---	321	53,171	107,231	---	---	160,402	---	---	2,800	163,202
Utica	291	25,287	6,116	17,765	9,703	---	5,246	64,117	16,454	9,000	3,213	92,784	---	---	---	92,784
Vadnais Heights	12,302	1,194,421	1,848,016	605,573	586,021	284,634	34,000	4,552,665	8,683,892	710,000	568,824	14,515,381	---	217,364	65,232	14,797,977
Vergas	331	27,809	31,281	51,581	53,219	---	---	163,890	2,716	20,727	20,113	207,446	---	---	63,045	270,491
Vermillion	419	40,990	13,850	33,644	12,511	---	---	100,995	350	---	---	101,345	---	---	---	101,345
Vermdale	602	88,270	175,945	44,663	24,311	59,515	8,161	400,865	52,558	7,608	4,060	465,091	---	5,000	18,945	489,036
Vernon Center	332	109,128	94,811	72,380	407	---	---	276,726	5,000	19,296	7,630	308,652	---	136,453	4,857	449,962
Vesta	319	88,636	20,412	44,382	17,070	---	---	170,500	68,468	24,000	11,424	274,392	---	---	---	274,392
Victoria	7,345	973,203	770,873	714,024	684,847	204,758	6,762	3,354,467	2,214,661	757,486	1,070,726	7,397,340	6,320,000	---	1,747,100	15,464,440
Viking	104	34,256	15,271	3,704	34,099	4,091	1,053	92,474	---	---	---	92,474	---	3,704	960	97,138
Villard	254	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Vining	78	9,240	19,936	5,606	7,351	---	214	42,347	---	---	---	42,347	---	---	---	42,347
Virginia	8,712	1,311,869	4,613,941	2,092,154	2,008,598	9,697	267,478	10,303,737	1,588,410	660,500	143,399	12,696,046	---	---	294,368	12,990,414
Wabasha	2,521	394,165	950,595	356,691	350,612	59,501	24,568	2,136,132	273,350	200,000	113,439	2,722,921	---	---	91,294	2,814,215
Wabasso	696	100,587	145,098	115,941	78,935	29,847	47,496	517,904	2,933	781,020	135,886	1,437,743	---	---	739,081	2,176,824
Waconia	10,697	1,368,074	888,857	716,917	1,460,378	34,124	---	4,468,350	491,733	2,115,888	1,175,181	8,251,152	3,665,514	495,000	1,869,922	14,281,588
Wadena	4,088	478,017	803,136	424,430	252,604	192,990	988,691	3,139,868	498,651	655,000	166,300	4,459,819	---	---	28,933	4,488,752
Wahkon	206	99,499	9,675	46,388	21,778	---	---	177,340	21,338	---	---	198,678	---	---	---	198,678
Waite Park	6,715	726,104	2,141,888	886,738	238,207	---	305,037	4,297,974	5,365,195	3,639,020	1,042,119	14,344,308	472,608	500,000	3,821,084	19,138,000
Waldorf	229	81,697	45,181	41,621	16,091	---	---	184,590	221,673	7,588	234	414,085	---	---	---	414,085
Walker	941	450,596	365,339	260,171	70,988	213,234	86,644	1,446,972	734,530	150,100	47,118	2,378,720	---	151,300	108,157	2,638,177
Walnut Grove	871	90,159	109,929	77,013	30,114	5,956	58,861	372,032	74,069	124,271	139,306	709,678	---	---	21,741	731,419
Walters	73	19,581	20,590	12,102	10,087	---	4,704	67,064	3,000	---	---	70,064	---	---	---	70,064

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Waltham	151	26,140	3,081	10,878	3,965	---	---	44,064	7,374	---	---	51,438	---	8,242	36,236	95,916
Wanamingo	1,086	125,790	162,009	133,038	90,963	33,193	17,374	562,367	65,943	312,540	258,307	1,199,157	---	---	199,434	1,398,591
Wanda	84	26,261	15,443	16,839	2,260	---	872	61,675	2,775	---	---	64,450	---	17,000	---	81,450
Warba	181	20,974	9,278	8,359	20,792	---	5,470	64,873	13,194	---	---	78,067	---	---	---	78,067
Warren	1,563	351,494	101,054	189,424	178,199	7,488	78,957	906,616	227,336	77,717	69,321	1,280,990	---	31,174	---	1,312,164
Warroad	1,781	299,130	992,938	322,396	403,705	178,633	98,791	2,295,593	221,969	173,812	72,719	2,764,093	---	143,000	49,946	2,957,039
Waseca	9,410	1,135,233	2,129,972	1,351,369	899,515	176,208	320,532	6,012,829	948,399	660,000	220,156	7,841,384	---	542,749	777,593	9,161,726
Watertown	4,205	357,868	734,563	443,015	196,313	42,790	---	1,774,549	1,047,814	708,000	142,551	3,672,914	---	---	276,853	3,949,767
Waterville	1,868	181,732	475,249	195,964	40,495	124,979	---	1,018,419	192,774	225,000	90,923	1,527,116	---	---	69,047	1,596,163
Watkins	962	205,205	224,348	151,222	61,710	71,821	---	714,306	135,220	110,000	183,258	1,142,784	---	---	424,633	1,567,417
Watson	205	113,426	25,887	48,695	---	---	---	188,008	1,468	---	---	189,476	---	---	---	189,476
Waubun	400	36,168	42,068	59,345	18,321	---	474	156,376	20,442	16,841	3,146	196,805	---	25,660	13,834	236,299
Waverly	1,357	205,535	234,947	254,673	25,201	7,777	39,467	767,600	548,954	23,000	33,697	1,373,251	---	---	---	1,373,251
Wayzata	3,688	1,010,812	1,571,917	765,485	343,271	1,530,000	135,365	5,356,850	6,126,554	990,000	289,042	12,762,446	1,290,000	---	674,895	14,727,341
Welcome	686	91,168	202,043	127,857	6,987	31,711	18,812	478,578	57,757	53,960	11,903	602,198	---	---	---	602,198
Wells	2,343	412,770	455,043	519,704	367,617	790,900	52,188	2,598,222	272,797	227,019	134,089	3,232,127	600,000	---	184,383	4,016,510
Wendell	167	37,114	45,174	10,358	6,635	2,032	17,798	119,111	---	---	---	119,111	---	---	8,847	127,958
West Concord	782	138,841	177,287	140,088	93,266	55,327	20,321	625,130	101,944	140,000	43,654	910,728	---	---	---	910,728
West Saint Paul	19,540	2,338,079	5,868,395	1,415,267	771,283	527,970	22,400	10,943,394	8,148,622	1,402,900	722,354	21,217,270	---	---	709,094	21,926,364
West Union	111	4,934	971	3,196	1,425	---	677	11,203	---	---	---	11,203	---	---	---	11,203
Westbrook	739	110,464	138,682	148,906	97,926	9,409	3,980	509,367	1,649,644	---	51,893	2,210,904	---	3,250	4,750	2,218,904
Westport	57	1,710	1,413	1,424	---	---	6,263	10,810	---	---	---	10,810	---	---	---	10,810
Whalan	63	18,875	13,421	29,228	6,301	---	---	67,825	---	---	---	67,825	---	---	---	67,825
Wheaton	1,424	214,897	339,860	211,000	198,224	151,704	34,056	1,149,741	103,226	152,167	100,047	1,505,181	---	---	128,024	1,633,205
White Bear Lake	23,797	1,264,500	4,724,755	1,127,579	548,387	320,956	758,566	8,744,743	12,521,442	825,000	149,504	22,240,689	---	---	7,505,256	29,745,945
Wilder	60	10,100	823	13,294	---	---	3,575	27,792	11,329	---	---	39,121	---	---	---	39,121
Willermie	507	122,544	58,839	99,535	2,738	---	---	283,656	---	8,192	1,244	293,092	---	---	---	293,092
Williams	191	65,949	45,736	9,456	11,144	---	1,132	133,417	---	---	---	133,417	---	---	---	133,417
Willmar	19,610	3,207,918	4,552,433	3,023,129	2,167,668	676,218	110,632	13,737,998	3,324,748	1,947,328	507,976	19,518,050	---	---	3,158,420	22,676,470
Willow River	415	52,892	62,653	19,167	26,123	---	---	160,835	8,794	---	---	169,629	---	---	---	169,629
Wilmont	339	74,133	43,070	42,896	15,511	---	7,273	182,883	2,259	---	2,763	187,905	---	---	---	187,905
Wilton	204	16,515	2,296	22,112	2,805	---	1,503	45,231	---	---	---	45,231	---	---	---	45,231
Windom	4,646	365,693	1,172,699	527,330	445,312	659,376	77,579	3,247,989	147,627	2,349,455	446,385	6,191,456	---	---	98,897	6,290,353
Winger	220	86,582	18,233	9,064	4,807	6,055	2,792	127,533	---	16,000	4,613	148,146	---	---	5,936	154,082
Winnebago	1,437	230,951	355,258	185,426	155,261	1,938	67,100	995,934	69,431	129,672	99,288	1,294,325	---	---	2,604	1,296,929
Winona	27,592	2,562,287	6,577,076	2,657,992	1,498,905	1,455,200	249,426	15,000,886	1,178,579	1,800,000	305,106	18,284,571	---	1,346,148	332,501	19,963,220
Winsted	2,355	415,686	594,871	295,921	61,785	57,546	202,069	1,627,878	807,920	290,000	231,126	2,956,924	---	99,505	162,069	3,218,498
Winthrop	1,399	295,303	385,879	241,789	125,035	20,989	240,292	1,309,287	195,889	14,121	28,278	1,547,575	---	102,652	---	1,650,227
Winton	172	47,985	3,111	14,468	1,761	---	19,531	86,856	34,260	8,746	5,339	135,201	---	---	7,000	142,201
Wolf Lake	57	26,135	62,538	5,153	39,296	---	12,103	145,225	---	---	---	145,225	---	---	9,953	155,178

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2010

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	
Wolverton	142	37,153	21,527	16,631	5,982	---	---	81,293	---	4,050	2,832	88,175	---	---	---	88,175
Wood Lake	439	44,511	44,093	106,589	37,473	---	24,707	257,373	60,728	11,000	3,750	332,851	---	---	6,000	338,851
Woodbury	61,961	4,114,830	10,368,802	5,232,802	3,883,681	2,374,131	---	25,974,246	11,961,742	7,016,849	2,000,207	46,953,044	1,390,000	92,000	5,828,681	54,263,725
Woodland	437	73,283	121,878	55,265	---	---	27,458	277,884	33,550	---	---	311,434	---	---	40,000	351,434
Woodstock	124	47,808	6,561	34,389	4,549	---	---	93,307	2,930	4,971	3,687	104,895	---	---	---	104,895
Worthington	12,764	1,277,013	3,563,951	1,127,706	913,983	758,695	324,897	7,966,245	2,953,826	810,000	355,472	12,085,543	---	1,298,242	2,560,311	15,944,096
Wrenshall	399	50,641	61,395	25,110	909	---	---	138,055	16,259	---	---	154,314	---	---	---	154,314
Wright	127	42,585	31,530	14,227	8,262	---	1,889	98,493	10,060	---	---	108,553	---	---	3,000	111,553
Wykoff	444	69,864	69,899	41,908	11,797	---	30,016	223,484	19,968	40,639	16,274	300,365	---	20,164	12,310	332,839
Wyoming	7,791	525,541	1,329,259	874,792	42,766	218,373	---	2,990,731	916,349	319,616	275,382	4,502,078	---	2,201,499	293,643	6,997,220
Zemple	93	5,989	2,513	1,969	---	---	250	10,721	1,068	---	---	11,789	---	---	---	11,789
Zimmerman	5,228	371,320	722,818	309,952	160,832	746,235	14,122	2,325,279	47,539	---	19,913	2,392,731	---	---	100,000	2,492,731
Zumbro Falls	207	111,631	102,950	23,568	6,358	11,500	7,679	263,686	---	---	---	263,686	---	45,000	25,865	334,551
Zumbrota	3,252	332,116	475,687	304,634	436,863	156,501	43,870	1,749,671	126,412	430,000	126,713	2,432,796	20,532	212,503	939,969	3,605,800
State Total	4,338,857	\$500,908,760	\$1,286,432,288	\$447,322,238	\$547,031,338	\$442,058,500	\$156,304,041	\$3,380,057,165	\$1,140,176,562	\$715,269,596	\$234,383,348	\$5,469,886,671	\$164,799,444	\$94,119,828	\$696,659,070	\$6,425,465,013

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,707	---	20,126	890,951	---	4,258	273,339	---	---	---	1,188,674
Adams	787	---	7,662	355,817	---	---	---	---	---	---	363,479
Adrian	1,209	185	60,499	28,530	---	80,603	---	---	---	2,465	172,282
Afton	2,886	---	---	89,365	---	5,736	---	---	---	---	95,101
Aitkin	2,165	---	9,131	90,430	---	2,250	2,689	---	273,824	---	378,324
Akeley	432	---	---	5,000	---	---	---	---	---	---	5,000
Albany	2,561	---	57,321	1,296,334	---	35,352	---	---	---	---	1,389,007
Albert Lea	18,016	5,984	275,887	8,350,584	---	385,983	---	---	---	---	9,018,438
Alberta	103	---	---	---	---	---	---	---	---	---	---
Albertville	7,044	46,708	13,041	409,805	---	38,708	211,906	---	---	---	720,168
Alden	661	18,559	109,478	20,528	---	363	---	---	---	---	148,928
Aldrich	48	2,014	198	---	---	---	---	---	---	---	2,212
Alexandria	11,070	23,295	2,936,151	2,625,101	---	330,821	---	289,295	---	515,938	6,720,601
Alpha	116	---	32,596	---	---	7,800	---	---	---	---	40,396
Altura	493	63,144	100,248	---	---	---	---	---	---	---	163,392
Alvarado	363	---	---	---	---	---	---	---	---	---	---
Amboy	534	---	5,529	96,302	---	3,219	---	---	---	---	105,050
Andover	30,598	163,387	435,103	1,732,207	---	726,391	---	---	---	---	3,057,088
Annandale	3,228	2,508	437,952	264,851	---	35,842	---	---	---	---	741,153
Anoka	17,142	---	---	2,644,414	---	173,210	1,084,163	---	---	---	3,901,787
Apple Valley	49,084	253,372	423,887	4,130,272	---	977,236	---	---	---	---	5,784,767
Appleton	1,412	---	221,489	---	---	---	---	---	---	81,073	302,562
Arco	75	55,307	---	---	---	---	---	---	---	---	55,307
Arden Hills	9,552	108,575	18,927	865,334	---	1,141,300	---	---	---	---	2,134,136
Argyle	639	---	62,296	1,271,203	---	---	---	---	---	---	1,333,499
Arlington	2,233	59,952	11,928	73,349	---	42,665	---	---	---	2,000	189,894
Ashby	446	472	36,025	---	---	2,569	---	---	---	---	39,066
Askov	364	---	---	---	---	---	---	---	---	---	---
Atwater	1,133	135,570	7,522	145,892	---	7,934	---	---	---	---	296,918
Audubon	519	---	24,215	---	---	---	73,304	---	---	21,316	118,835
Aurora	1,682	1,361	31,300	453,782	---	57,800	73,495	---	---	46,364	664,102
Austin	24,718	---	383,885	2,613,028	---	463,783	822,667	---	---	---	4,283,363
Avoca	147	---	5,678	16,173	---	---	---	---	---	---	21,851
Avon	1,396	235	118,284	4,530	---	---	---	---	---	---	123,049
Babbitt	1,475	3,850	46,429	59,068	---	29,673	33,894	---	---	2,995	175,909

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Backus	250	---	10,932	---	---	---	---	1,989	---	---	12,921
Badger	375	22,500	122,236	14,878	---	---	---	---	---	---	159,614
Bagley	1,392	187,456	9,128	---	---	15,772	16,248	36,741	---	---	265,345
Balaton	643	---	8,495	23,418	---	39,466	---	---	---	---	71,379
Barnesville	2,563	16,665	30,495	177,279	---	16,925	---	---	---	---	241,364
Bamum	613	54,687	5,800	---	---	---	---	---	205,621	---	266,108
Barrett	415	59,923	---	---	---	---	---	---	---	---	59,923
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	875	267	6,778	71,020	---	155,398	---	---	---	---	233,463
Baudette	1,106	---	3,899	67,868	---	17,847	---	---	---	---	89,614
Baxter	7,610	7,819	40,529	5,666,156	---	65,139	107,322	---	---	---	5,886,965
Bayport	3,471	74,566	102,383	70,661	---	12,916	---	---	---	15,123	275,649
Beardsley	233	---	25,422	---	---	---	---	---	---	---	25,422
Beaver Bay	181	---	---	---	---	12,392	---	---	---	---	12,392
Beaver Creek	297	---	116,487	---	---	---	---	---	---	---	116,487
Becker	4,538	98,977	40,874	273,681	---	47,785	---	---	(33,914)	---	427,403
Bejou	89	---	---	---	---	---	---	---	---	---	---
Belgrade	740	33,093	---	33,259	---	---	---	---	---	---	66,352
Belle Plaine	6,661	23,910	76,139	2,572,618	---	77,043	9,579	---	---	---	2,759,289
Bellechester	175	338	---	---	---	---	---	---	---	---	338
Bellingham	168	24,484	11,729	9,588	---	---	---	---	---	---	45,801
Beltrami	107	978	---	---	---	200	---	---	---	---	1,178
Belview	384	---	---	7,481	---	---	---	---	---	---	7,481
Bemidji	13,431	29,143	139,133	1,988,237	---	151,245	3,433,655	---	---	---	5,741,413
Bena	116	---	---	---	---	---	---	---	---	---	---
Benson	3,240	---	32,115	46,799	---	21,429	---	56,597	---	---	156,940
Bertha	497	---	45,660	42,447	---	6,200	---	---	---	---	94,307
Bethel	466	---	9,073	---	---	---	---	---	---	---	9,073
Big Falls	236	---	211,023	11,251	---	---	---	1,745	21,205	---	245,224
Big Lake	10,060	4,470	71,732	1,336,399	---	43,891	436,022	---	---	---	1,892,514
Bigelow	235	---	176,524	---	---	---	---	---	---	---	176,524
Bigfork	446	---	---	---	---	---	---	179,117	---	---	179,117
Bingham Lake	126	---	---	877	---	12,244	---	---	---	---	13,121
Birchwood	870	26,000	---	---	---	---	---	---	---	---	26,000
Bird Island	1,042	3,416	54,618	294,643	---	8,727	---	---	---	---	361,404

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Biscay	113	---	---	---	---	---	---	---	---	---	---
Biwabik	969	7,215	---	423,464	---	7,819	---	---	---	---	438,498
Blackduck	785	---	178,970	41,700	---	232,738	---	---	---	---	453,408
Blaine	57,186	183,876	362,367	4,227,385	---	531,068	322,799	---	---	---	5,627,495
Blomkest	157	---	33,880	---	---	---	---	---	---	---	33,880
Blooming Prairie	1,996	318	32,638	481,507	---	31,964	---	---	---	---	546,427
Bloomington	82,893	---	759,463	8,553,896	---	865,036	7,799,831	---	---	---	17,978,226
Blue Earth	3,353	8,390	16,548	652,992	---	10,971	---	449,524	---	27,251	1,165,676
Bluffton	207	---	---	---	---	---	---	---	---	---	---
Bock	106	---	---	---	5,456	---	---	---	---	---	5,456
Borup	110	---	---	---	---	---	---	---	---	---	---
Bovey	804	13,790	---	234,009	---	---	---	---	---	---	247,799
Bowlus	290	---	7,977	---	---	390	---	---	---	---	8,367
Boy River	47	72,756	---	---	---	---	---	---	---	---	72,756
Boyd	175	---	---	---	---	---	---	---	---	---	---
Braham	1,793	---	81,763	62,376	---	---	---	---	---	---	144,139
Brainerd	13,590	---	2,000	4,772,799	---	59,899	---	2,901,522	---	---	7,736,220
Brandon	489	200,878	60,389	35,734	---	---	---	---	156,645	---	453,646
Breckenridge	3,386	89,948	4,000,336	55,985	---	---	---	---	---	---	4,146,269
Breezy Point	2,346	---	27,888	5,842	---	---	---	---	---	9,911	43,641
Brewster	473	23,288	189,033	29,534	---	---	---	---	---	---	241,855
Bricelyn	365	---	10,976	---	---	---	---	---	---	---	10,976
Brook Park	139	---	---	---	---	---	---	---	86,473	---	86,473
Brooklyn Center	30,104	110,168	14,163	8,168,813	---	265,953	---	---	---	---	8,559,097
Brooklyn Park	75,781	9,380	42,259	7,352,808	---	778,410	---	---	---	---	8,182,857
Brooks	141	10,607	---	---	---	---	---	---	---	---	10,607
Brookston	141	425	---	---	---	---	---	---	---	---	425
Brooten	743	3,107	41,589	25,090	---	9,044	---	7,000	---	---	85,830
Browerville	790	---	---	1,244,913	---	---	---	---	---	---	1,244,913
Browns Valley	589	1,400	860	1,273,025	---	783	363,428	---	---	---	1,639,496
Brownsdale	676	---	---	42,069	---	---	---	---	---	---	42,069
Brownsville	466	---	35,790	1,495	---	---	1,212	---	---	---	38,497
Brownton	762	13,660	---	31,690	---	54,043	---	---	---	---	99,393
Bruno	102	---	---	---	---	---	---	---	---	---	---
Buckman	270	---	996	15,822	---	211	---	---	---	---	17,029

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Buffalo	15,453	988	56,252	5,309,211	---	27,103	---	4,028,220	---	---	9,421,774
Buffalo Lake	733	744	17,055	53,496	---	---	---	---	---	---	71,295
Buhl	1,000	---	24,383	53,169	---	8,667	---	---	---	---	86,219
Burnsville	60,306	333,132	---	8,255,053	---	5,462,007	---	---	---	---	14,050,192
Burtrum	144	---	649	735	---	1,461	---	---	---	---	2,845
Butterfield	586	---	---	6,250	---	70,680	---	---	---	---	76,930
Byron	4,914	---	21,237	76,624	---	14,765	---	---	---	---	112,626
Caledonia	2,868	428	49,129	37,804	---	15,514	---	---	---	---	102,875
Callaway	234	---	55,000	241,498	---	---	---	---	---	---	296,498
Calumet	367	657	1,653	12,866	---	9,997	---	---	---	---	25,173
Cambridge	8,111	25,090	593,863	1,531,389	---	328,654	1,184	64,254	---	---	2,544,434
Campbell	158	---	16,000	---	5,397	482	---	---	---	---	21,879
Canby	1,795	---	56,119	62,975	---	5,320	---	272,904	---	---	397,318
Cannon Falls	4,083	542	659,727	264,850	---	103,145	---	---	---	150	1,028,414
Canton	346	---	---	24,971	---	---	---	---	---	---	24,971
Carlos	502	4,111	16,553	7,878	---	637	---	---	---	---	29,179
Carlton	862	18,584	29,046	18,644	---	19,742	---	---	---	---	86,016
Carver	3,724	1,351	284,917	141,459	---	59,765	9,659	---	---	---	497,151
Cass Lake	770	---	---	86,380	---	---	---	---	---	---	86,380
Cedar Mills	45	---	---	---	---	---	---	---	---	---	---
Center City	628	---	---	168,139	---	---	---	---	245,000	---	413,139
Centerville	3,792	3,601	---	1,302,202	---	128,358	---	---	---	---	1,434,161
Ceylon	369	---	---	72,241	---	---	---	---	---	---	72,241
Champlin	23,089	---	58,496	2,779,930	---	363,284	---	---	---	---	3,201,710
Chandler	270	---	23,231	---	---	---	---	---	---	---	23,231
Chanhassen	22,952	473,753	65,667	3,995,444	---	490,737	---	---	---	---	5,025,601
Chaska	23,770	191,226	268,987	4,741,492	---	284,261	122,561	---	42,112	---	5,650,639
Chatfield	2,779	---	---	---	---	15,265	2,709,000	---	---	353,454	3,077,719
Chickamaw Beach	114	---	---	---	---	---	---	---	---	---	---
Chisago City	4,967	25,747	85,128	139,964	---	148,942	25,814	---	---	---	425,595
Chisholm	4,976	---	87,952	1,655,489	---	87,771	61,433	---	---	46,876	1,939,521
Chokio	400	3,500	---	31,905	---	---	---	---	---	---	35,405
Circle Pines	4,918	---	---	794,736	---	24,710	---	---	---	68,343	887,789
Clara City	1,360	---	33,733	72,144	---	7,118	---	---	---	---	112,995
Claremont	548	---	---	61,655	---	---	---	---	---	---	61,655

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Clarissa	681	11,111	4,305	3,118	---	25,612	63,287	---	---	---	107,433
Clarkfield	863	24,283	9,084	11,250	---	---	9,309	---	---	---	53,926
Clarks Grove	706	---	32,791	35,458	---	---	---	---	---	---	68,249
Clear Lake	545	---	185,027	---	---	25,440	---	---	---	---	210,467
Clearbrook	518	3,707	30,095	---	---	---	---	---	---	---	33,802
Clearwater	1,735	5,062	11,265	20,440	---	1,702	---	---	---	---	38,469
Clements	153	4,472	16,579	51,711	---	3,931	---	---	---	---	76,693
Cleveland	719	50,362	43,940	4,008	---	---	---	---	---	---	98,310
Climax	267	1,214	---	5,134	---	---	---	---	---	---	6,348
Clinton	449	61,844	---	---	---	---	---	---	---	---	61,844
Clitherall	112	131	---	---	---	---	---	---	---	---	131
Clontarf	164	---	---	---	---	---	---	---	---	---	---
Cloquet	12,124	1,279,139	139,783	685,890	---	14,303	---	---	---	---	2,119,115
Coates	161	---	---	---	---	---	---	---	---	---	---
Cobden	36	---	---	---	---	---	---	---	---	---	---
Cohasset	2,698	80,442	5,408	648,214	---	113	---	---	---	---	734,177
Cokato	2,694	---	131,672	389,587	---	3,623	---	---	---	3,674	528,556
Cold Spring	4,025	1,355	65,817	2,245,731	---	71,997	---	---	---	---	2,384,900
Coleraine	1,970	---	---	397,995	---	---	---	---	---	---	397,995
Cologne	1,519	---	40,140	24,299	---	---	---	---	---	---	64,439
Columbia Heights	19,496	---	237,272	2,925,174	---	194,380	1,202,998	---	---	---	4,559,824
Columbus	3,914	32,922	---	739,857	---	---	---	---	---	---	772,779
Comfrey	382	---	5,816	34,435	---	2,436	942	---	---	---	43,629
Comstock	93	---	---	---	---	---	---	---	---	---	---
Conger	146	---	9,557	---	---	---	---	---	---	---	9,557
Cook	574	---	---	109,999	---	---	92,400	1,823,786	---	---	2,026,185
Coon Rapids	61,476	65,840	903,304	4,057,171	19,089	3,720,808	646,282	---	106,527	4,436	9,523,457
Corcoran	5,379	35,857	157,544	783,066	---	103,972	---	---	---	---	1,080,439
Correll	34	---	---	---	---	---	---	---	---	---	---
Cosmos	473	---	2,830	5,572	---	2,651	---	---	---	---	11,053
Cottage Grove	34,589	77,277	153,921	2,502,690	---	484,189	---	---	165,266	111,258	3,494,601
Cottonwood	1,212	12,535	34,553	14,672	---	2,665	---	---	---	---	64,425
Courtland	611	1,281	---	136,806	---	---	---	---	---	---	138,087
Cromwell	234	---	151,965	3,368	---	2,980	---	---	---	---	158,313
Crookston	7,891	11,557	9,149,046	560,916	---	87,106	---	557,891	---	---	10,366,516

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,386	1,579	79,759	576,969	---	146,584	540,709	---	---	217,761	1,563,361
Crosslake	2,141	11,285	91,935	461,204	---	17,094	---	---	---	1,629	583,147
Crystal	22,151	215,268	249,631	3,195,682	---	280,697	112,555	---	---	58,647	4,112,480
Currie	233	---	---	36,515	---	4,809	---	---	---	6,175	47,499
Cuyuna	332	---	---	---	---	---	---	---	---	---	---
Cyrus	288	307	275	---	---	---	---	---	---	---	582
Dakota	323	---	13,467	---	---	---	---	---	---	---	13,467
Dalton	253	---	8,928	---	---	---	---	---	---	---	8,928
Danube	505	---	---	---	---	---	---	---	---	1,741	1,741
Danvers	97	---	227	---	---	---	---	---	---	---	227
Darfur	108	---	304,168	---	---	---	---	---	---	---	304,168
Darwin	350	---	---	---	---	---	---	---	---	---	---
Dassel	1,469	7,188	334,605	---	---	15,828	---	---	---	---	357,621
Dawson	1,540	395	20,463	---	---	363	---	---	---	114,419	135,640
Dayton	4,671	153,176	1,490	1,542,893	---	---	80,140	---	---	---	1,777,699
De Graff	115	---	---	---	---	---	---	---	---	---	---
Deephaven	3,642	5,794	11,063	126,685	---	96,996	---	---	---	---	240,538
Deer Creek	322	---	---	6,046	---	3,370	---	---	---	---	9,416
Deer River	930	---	40,793	44,275	---	---	---	---	---	---	85,068
Deerwood	532	---	9,601	37,833	---	119,835	---	---	22,079	---	189,348
Delano	5,464	42,065	1,219,447	333,710	---	597,173	215,049	---	---	---	2,407,444
Delavan	179	---	---	---	---	---	---	---	---	---	---
Delhi	70	520	---	2,551	---	---	---	---	---	---	3,071
Dellwood	1,063	---	---	---	---	---	---	---	---	---	---
Denham	35	132	---	144	---	---	---	---	---	---	276
Dennison	212	---	---	---	---	---	---	---	---	---	---
Dent	192	2,646	2,244	534	---	---	---	---	---	---	5,424
Detroit Lakes	8,569	---	303,586	2,352,426	---	324,762	---	212,231	399,582	---	3,592,587
Dexter	341	---	---	65,808	---	---	---	---	---	---	65,808
Dilworth	4,024	---	10,558	4,487	---	3,247	---	---	---	---	18,292
Dodge Center	2,670	---	---	157,840	---	---	---	13,348	---	14,041	185,229
Donaldson	42	500	---	---	---	---	---	---	---	---	500
Donnelly	241	---	4,885	---	---	---	---	---	---	---	4,885
Doran	55	---	---	---	4,445	---	---	---	---	---	4,445
Dover	735	---	30,805	104,479	---	3,850	---	---	---	---	139,134

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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	---	34,909	---	---	---	---	---	---	---	34,909
Duluth	86,265	2,118,652	3,031,366	13,319,241	---	19,488,497	2,818,745	---	---	---	40,776,501
Dumont	100	---	4,422	---	---	---	---	---	---	---	4,422
Dundas	1,367	---	24,479	---	---	60,635	---	---	---	---	85,114
Dundee	68	1,850	---	---	---	---	---	---	---	---	1,850
Dunnell	167	---	3,250	6,305	---	5,491	8,614	---	---	---	23,660
Eagan	64,206	2,080,242	6,551,227	4,010,222	---	569,187	---	---	2,167,429	---	15,378,307
Eagle Bend	535	8,213	58,327	1,284	---	---	---	---	264,095	---	331,919
Eagle Lake	2,422	---	54,904	1,346,461	---	---	---	---	---	---	1,401,365
East Bethel	11,626	---	---	1,323,749	---	124,356	---	---	2,256,691	---	3,704,796
East Grand Forks	8,601	2,291	51,666	2,009,698	---	41,637	---	---	2,360,517	169,180	4,634,989
East Gull Lake	1,004	---	---	---	---	34,511	---	---	---	---	34,511
Easton	199	---	5,991	---	---	---	---	---	---	---	5,991
Echo	278	---	---	---	---	---	---	---	---	---	---
Eden Prairie	60,797	616,096	862,547	3,603,874	---	837,342	---	---	---	---	5,919,859
Eden Valley	1,042	---	8,001	167,025	---	---	---	---	---	---	175,026
Edgerton	1,189	536	3,077	255,076	---	25,522	---	---	---	---	284,211
Edina	47,941	106,201	839,787	11,869,892	---	474,018	215,929	---	---	---	13,505,827
Effie	123	---	---	---	---	---	63,862	---	20,755	---	84,617
Eitzen	243	2,268	---	50,765	---	---	---	---	---	---	53,033
Elba	152	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,176	4,800	2,480	2,871	---	19,807	---	169,474	---	---	199,432
Elgin	1,089	33,267	95,180	3,220	---	1,573	---	---	---	---	133,240
Elizabeth	173	---	---	---	---	---	---	---	---	---	---
Elk River	22,974	69,754	492,368	1,037,747	---	279,735	---	---	---	---	1,879,604
Elko New Market	4,110	43,266	6,791	163,653	---	54,970	---	---	---	---	268,680
Elkton	141	---	---	3,512	---	---	---	---	---	---	3,512
Ellendale	691	---	---	---	---	---	---	---	---	---	---
Ellsworth	463	247	11,217	491	---	---	---	---	---	---	11,955
Elmdale	116	---	---	---	---	15,370	---	---	---	---	15,370
Elmore	663	330	4,439	905,083	---	36,952	---	---	---	---	946,804
Elrosa	211	---	---	1,528	---	---	---	---	---	---	1,528
Ely	3,460	---	4,750	1,163,044	---	5,046	---	249,484	---	---	1,422,324
Elysian	652	1,211	4,562	10,702	---	12,939	---	---	---	---	29,414
Emily	813	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Emmons	391	24,703	185,903	---	---	---	---	---	---	---	210,606
Erhard	148	---	---	---	---	2,680	---	---	---	---	2,680
Erskine	503	---	---	4,572	---	6,747	---	---	---	---	11,319
Evan	86	---	---	---	---	---	---	---	---	---	---
Evansville	612	4,850	14,525	3,522	---	12,213	---	---	---	---	35,110
Eveleth	3,718	---	577,041	291,060	252,601	---	---	---	---	246,982	1,367,684
Excelsior	2,188	11,625	---	750,084	---	193,304	---	---	---	---	955,013
Eyota	1,977	10,579	12,961	833,693	---	2,559	---	---	154,185	---	1,013,977
Fairfax	1,235	---	22,021	152,457	---	66,872	---	---	---	---	241,350
Fairmont	10,666	36,321	58,050	1,747,256	---	---	---	1,124,294	---	---	2,965,921
Falcon Heights	5,321	---	44,815	996,629	---	14,511	---	---	---	---	1,055,955
Faribault	23,352	44,221	1,019,259	2,194,151	---	284,496	504,566	688,020	---	578,889	5,313,602
Farmington	21,086	90,789	49,879	2,795,573	---	1,109,781	---	---	---	---	4,046,022
Farwell	51	---	---	---	---	---	---	---	---	---	---
Federal Dam	110	---	2,917	653	---	---	---	---	---	---	3,570
Felton	177	---	---	---	---	13,851	---	---	---	---	13,851
Fergus Falls	13,138	840,275	1,537,047	1,562,245	---	630,515	24,544	127,887	1,024	332,055	5,055,592
Fertile	842	---	45,000	---	---	---	---	---	---	---	45,000
Fifty Lakes	387	---	11,647	---	---	---	---	---	---	---	11,647
Finlayson	315	2,573	---	---	---	---	---	---	---	---	2,573
Fisher	435	---	13,758	98,435	---	---	---	---	---	---	112,193
Flensburg	225	107	2,200	29,174	---	---	---	---	---	---	31,481
Floodwood	528	398,653	126,771	---	---	---	---	---	---	1,647	527,071
Florence	39	---	---	10,000	---	---	---	---	---	---	10,000
Foley	2,603	---	15,712	5,810	---	---	---	---	---	---	21,522
Forada	185	200	337,988	---	---	684	---	---	---	---	338,872
Forest Lake	18,375	---	84,861	7,516,831	---	---	---	---	---	---	7,601,692
Foreston	533	12,699	6,763	44,948	---	322	---	---	---	---	64,732
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,527	---	---	---	---	10,421	---	23,545	---	1,885	35,851
Fountain	410	25,050	30,216	---	---	---	---	---	---	---	55,266
Foxhome	116	---	---	---	---	---	---	---	---	---	---
Franklin	510	51,176	126,500	45,555	---	14,983	---	---	---	---	238,214
Frazee	1,350	---	---	19,131	---	---	---	---	---	---	19,131
Freeborn	297	---	62,661	2,138	---	---	---	---	---	---	64,799

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Freeport	632	---	25,249	10,567	---	7,696	---	---	---	---	43,512
Fridley	27,208	14,924	74,595	1,690,825	---	31,743	1,181,394	---	---	---	2,993,481
Frost	198	---	10,000	---	---	14,176	---	---	---	---	24,176
Fulda	1,318	6,775	6,104	2,191	---	25,399	46,235	---	---	---	86,704
Funkley	5	---	---	---	---	---	---	---	---	---	---
Garfield	354	161,560	45,186	301,595	---	---	---	---	---	---	508,341
Garrison	210	1,735	32,381	---	---	---	---	---	---	---	34,116
Garvin	135	---	---	---	---	---	---	---	---	---	---
Gary	214	3,008	---	71,093	---	---	---	---	---	---	74,101
Gaylord	2,305	31,720	31,232	1,603,314	---	33,901	2,758	---	---	---	1,702,925
Gem Lake	393	---	---	---	---	---	---	---	---	---	---
Geneva	555	5,534	---	10,000	---	---	---	---	---	---	15,534
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown	129	---	---	---	---	---	---	---	---	---	---
Ghent	370	3,277	19,514	110,489	---	13,619	10,500	---	---	---	157,399
Gibbon	772	1,936	13,697	7,264	---	500	---	---	---	---	23,397
Gilbert	1,799	42,492	45,403	470,755	26,963	6,650	18,264	---	---	---	610,527
Gilman	224	---	---	---	---	1,261	---	---	---	---	1,261
Glencoe	5,631	54,187	245,337	8,779	---	139,452	---	---	---	4,748	452,503
Glenville	643	---	186,320	13,865	---	7,162	---	---	---	---	207,347
Glenwood	2,564	96,494	28,226	391,808	---	52,674	---	34,466	---	---	603,668
Glyndon	1,394	---	41,866	---	---	---	---	---	120,977	---	162,843
Golden Valley	20,371	528,510	340,525	4,915,416	---	290,847	3,805	---	---	---	6,079,103
Gonvick	282	2,026	15,997	---	---	---	---	---	---	---	18,023
Good Thunder	583	---	39,731	145,825	---	18,206	---	---	---	---	203,762
Goodhue	1,176	1,000	461	722,217	---	100	1,674	---	---	---	725,452
Goodridge	132	---	---	---	---	---	---	---	---	---	---
Goodview	4,036	30,594	102,662	206,038	---	23,851	---	---	---	---	363,145
Graceville	577	---	186,872	---	---	---	13,421	---	---	---	200,293
Granada	303	---	5,285	22,842	---	804	---	---	---	---	28,931
Grand Marais	1,351	---	27,884	40,675	---	139,967	53,749	---	---	---	262,275
Grand Meadow	1,139	17,438	46,278	---	---	---	71,537	---	---	---	135,253
Grand Rapids	10,869	20,006	260,038	3,556,263	---	---	---	---	---	---	3,836,307
Granite Falls	2,897	2,478	1,632,227	471,408	---	1,108	---	112,605	---	---	2,219,826
Grant	4,096	6,843	---	---	---	---	---	---	---	---	6,843

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Grasston	158	---	---	---	---	---	---	---	---	---	---
Green Isle	559	---	65,280	22,014	---	---	---	---	---	---	87,294
Greenbush	719	---	27,443	---	---	15,132	---	---	---	---	42,575
Greenfield	2,777	---	---	---	---	4,272	103,290	---	---	---	107,562
Greenwald	222	---	---	---	---	---	---	---	---	---	---
Greenwood	688	---	---	136,146	---	---	---	---	---	---	136,146
Grey Eagle	348	---	---	---	---	20,423	---	---	---	1,350	21,773
Grove City	635	1,997	87,827	4,649	---	---	---	---	---	---	94,473
Grygla	221	---	7,726	---	---	---	---	---	---	---	7,726
Gully	66	---	---	---	---	11,442	---	---	---	---	11,442
Hackensack	313	19,530	---	---	---	---	---	---	---	---	19,530
Hadley	61	---	---	---	---	6,302	---	---	1,499,553	---	1,505,855
Hallock	981	36,302	---	---	---	12,893	---	106,144	---	---	155,339
Halma	61	---	---	---	---	---	---	---	---	---	---
Halstad	597	---	16,442	51,941	---	---	---	---	---	---	68,383
Ham Lake	15,296	5,098	224,628	3,016,898	---	80,552	---	---	---	---	3,327,176
Hamburg	513	10,897	101,778	---	---	---	---	---	---	---	112,675
Hammond	132	---	---	---	---	---	---	---	---	---	---
Hampton	689	61,429	---	245,677	---	8,648	---	---	---	---	315,754
Hancock	765	15,561	3,661	26,859	---	5,949	---	---	---	---	52,030
Hanley Falls	304	6,500	52,139	19,565	---	---	---	---	---	---	78,204
Hanover	2,938	40,565	30,146	53,550	---	22,307	---	---	---	---	146,568
Hanska	402	3,213	---	12,721	---	---	---	---	---	---	15,934
Harding	125	---	---	---	---	---	---	---	---	---	---
Hardwick	198	---	---	---	---	---	---	---	---	---	---
Harmony	1,020	---	103,628	263,084	---	---	---	---	---	---	366,712
Harris	1,132	44,370	68,602	21,664	---	21,196	---	---	19,761	---	175,593
Hartland	315	---	5,753	---	---	5,337	---	---	---	---	11,090
Hastings	22,172	43,949	118,388	2,538,592	---	244,814	3,309,451	---	---	---	6,255,194
Hatfield	54	---	---	---	---	---	---	---	---	---	---
Hawley	2,067	3,326	25,075	75,158	---	70,785	---	454,809	---	---	629,153
Hayfield	1,340	---	---	---	---	---	---	---	---	---	---
Hayward	250	18,385	8,172	---	---	---	---	---	---	---	26,557
Hazel Run	63	251	---	---	---	---	---	---	---	---	251
Hector	1,151	---	23,871	32,337	---	---	60,260	580,097	---	882	697,447

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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	122	---	---	---	---	---	---	---	---	168	168
Henderson	886	2,838	4,980	4,485	---	---	---	---	---	---	12,303
Hendricks	713	4,383	180,439	---	---	---	---	---	---	---	184,822
Hendrum	307	---	---	37,837	---	---	---	---	---	---	37,837
Henning	802	---	104,203	108,213	---	9,350	3,099	53,250	---	---	278,115
Henriette	71	---	---	---	---	---	---	---	---	---	---
Herman	437	4,000	11,000	7,500	---	---	---	---	---	---	22,500
Hermantown	9,414	---	36,548	2,445,267	---	21,156	---	---	674,525	---	3,177,496
Heron Lake	698	---	56,721	40,862	---	17,933	---	---	---	---	115,516
Hewitt	266	122,505	6,970	---	---	3,576	---	---	---	---	133,051
Hibbing	16,361	4,643	191,479	1,398,818	---	141,392	33,499	---	---	8,725	1,778,556
Hill City	633	15,307	4,316	---	---	321	6,000	---	---	---	25,944
Hillman	38	---	---	---	---	---	---	---	---	---	---
Hills	686	---	16,836	34,591	---	10,401	---	---	---	---	61,828
Hilltop	744	---	---	11,005	---	---	---	---	---	---	11,005
Hinckley	1,800	63,792	---	---	---	43,145	234,280	---	---	675	341,892
Hitterdal	201	---	---	---	---	---	431	---	---	---	431
Hoffman	681	5,070	36,498	5,602	---	---	20,462	---	1,108,242	---	1,175,874
Hokah	580	1,034	34,928	26,668	---	1,995	3,445	---	1,988	---	70,058
Holdingford	708	71,127	249,483	9,272	---	21,600	---	---	---	---	351,482
Holland	187	---	4,170	5,000	---	---	---	---	---	---	9,170
Hollandale	303	---	17,742	16,940	---	---	---	---	---	---	34,682
Holloway	92	100,359	---	---	---	---	---	---	---	---	100,359
Holt	88	---	---	---	---	---	---	---	---	---	---
Hopkins	17,591	121,439	20,751	1,204,547	---	16,414	75,000	---	---	---	1,438,151
Houston	979	---	75,954	---	---	78,718	---	---	---	---	154,672
Howard Lake	1,962	---	18,055	549,406	---	---	---	---	---	---	567,461
Hoyt Lakes	2,017	5,926	172,035	503,810	---	---	350,021	---	---	---	1,031,792
Hugo	13,332	8,045	---	3,361,246	---	762,561	56,114	---	---	---	4,187,966
Humboldt	45	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,178	144,748	176,529	3,431,876	---	57,872	---	165,074	---	5,341	3,981,440
Ihlen	63	---	---	---	---	---	---	---	---	---	---
Independence	3,504	19,187	---	197,452	---	44,615	---	---	---	---	261,254
International Falls	6,424	8,263	189,514	799,274	---	7,264,878	---	782,418	200,673	19,000	9,264,020
Inver Grove Heights	33,880	---	13,000	14,914,671	---	14,375	---	---	2,551,885	---	17,493,931

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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	10,785	5,726	---	---	3,332	---	---	---	---	19,843
Iron Junction	86	---	---	---	---	---	---	---	---	---	---
Ironton	572	---	15,398	770	---	9,372	---	---	---	---	25,540
Isanti	5,251	3,935	33,034	470,188	---	61,601	1,250	---	---	---	570,008
Isle	751	8,468	7,983	7,748	---	---	---	---	---	---	24,199
Ivanhoe	559	---	---	---	---	---	---	---	---	---	---
Jackson	3,299	---	55,149	50,204	---	12,005	427,447	---	---	65,166	609,971
Janesville	2,256	9,912	83,932	1,266,665	---	4,062	---	---	---	---	1,364,571
Jasper	633	---	14,881	---	---	---	---	---	---	182	15,063
Jeffers	369	---	---	---	---	---	---	---	---	---	---
Jenkins	430	---	---	---	---	2,067	---	---	---	---	2,067
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	5,470	5,234	45,447	156,514	---	104,498	---	---	---	---	311,693
Kandiyohi	491	3,733	2,364	18,317	---	---	---	---	---	---	24,414
Karlstad	760	---	---	96,334	---	---	---	---	---	---	96,334
Kasota	675	14,198	9,322	1,138	---	13,168	---	---	---	---	37,826
Kasson	5,931	12,124	55,568	190,614	---	254,040	---	---	---	---	512,346
Keewatin	1,068	---	34,600	292,557	---	550	---	---	---	---	327,707
Kelliher	262	---	7,621	3,890	---	---	---	---	---	---	11,511
Kellogg	456	803	---	33,131	---	13,151	---	---	---	---	47,085
Kennedy	193	3,889	---	13,594	---	321,668	---	---	---	---	339,151
Kenneth	68	---	---	---	---	---	---	---	---	---	---
Kensington	292	---	2,703	---	---	2,850	---	---	---	---	5,553
Kent	81	---	---	---	---	---	---	---	---	---	---
Kenyon	1,815	11,597	8,604	2,672	---	27,892	---	---	---	---	50,765
Kerkhoven	759	---	27,394	---	---	5,368	---	---	---	---	32,762
Kerrick	65	---	40,966	---	---	---	---	---	---	---	40,966
Kettle River	180	1,332	---	---	---	---	---	---	---	---	1,332
Kiester	501	---	---	34,640	---	---	24,225	---	---	---	58,865
Kilkenny	134	---	5,744	---	---	3,213	---	---	---	---	8,957
Kimball	762	29,460	139,159	---	---	3,500	---	---	---	---	172,119
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	161	---	---	---	---	---	---	---	---	---	---
Kinney	169	---	---	---	---	---	---	---	---	---	---
La Crescent	4,830	22,671	3,739	94,756	---	3,677	---	---	---	---	124,843

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
La Prairie	665	24,022	---	212,606	---	24,344	---	---	---	---	260,972
La Salle	87	---	---	---	---	---	---	---	---	---	---
Lafayette	504	---	---	---	---	66,086	---	---	183,971	---	250,057
Lake Benton	683	---	12,056	42,685	---	---	23,158	---	---	---	77,899
Lake Bronson	229	---	---	---	---	---	---	---	184,645	---	184,645
Lake City	5,063	---	82,715	464,715	---	52,008	---	---	---	827,498	1,426,936
Lake Crystal	2,549	184,653	119,354	16,380	---	5,063	---	---	119,808	---	445,258
Lake Elmo	8,069	50,178	41,217	1,035,628	---	76,286	---	---	---	---	1,203,309
Lake Henry	103	---	---	---	---	---	---	---	---	---	---
Lake Lillian	238	352	3,910	7,852	---	852	---	---	---	---	12,966
Lake Park	783	---	38,425	68,327	12,382	2,477	---	---	---	---	121,611
Lake Saint Croix Beach	1,051	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,004	---	14,855	266,452	---	---	---	---	---	---	281,307
Lake Wilson	251	2,954	935	13,425	---	---	---	---	---	---	17,314
Lakefield	1,694	5,850	11,870	225,448	---	30,266	---	---	---	---	273,434
Lakeland	1,796	---	---	---	---	---	---	---	262,311	---	262,311
Lakeland Shores	311	---	---	---	---	---	---	---	---	---	---
Lakeville	55,954	245,711	797,837	2,838,233	---	538,947	190,931	---	---	---	4,611,659
Lamberton	824	1,488	22,911	277,281	---	7,495	---	---	---	19,606	328,781
Lancaster	340	---	---	---	---	---	---	---	---	---	---
Landfall	686	---	---	2,672	---	---	---	---	---	---	2,672
Lanesboro	754	21,292	15,759	58,385	---	78,509	---	---	---	---	173,945
Laporte	111	---	---	---	---	---	---	---	---	---	---
Lastrup	104	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,379	2,210	---	---	---	82,303	---	---	---	---	84,513
Le Center	2,499	5,696	12,719	306,327	---	---	---	---	---	---	324,742
Le Sueur	4,058	---	254,736	71,310	---	46,542	1,649,398	190,546	---	---	2,212,532
Lengby	86	---	---	---	---	---	---	---	---	---	---
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas	52	---	---	141,677	---	---	---	---	---	---	141,677
LeRoy	929	---	16,532	22,525	---	326	---	---	---	---	39,383
Lester Prairie	1,730	10,544	25,937	162,178	---	17,533	---	---	---	---	216,192
Lewiston	1,620	9,410	53,210	92,411	---	6,945	---	---	---	---	161,976
Lewisville	250	321,154	80,298	---	---	---	---	---	---	---	401,452
Lexington	2,049	16,328	79,977	19,684	---	13,685	---	---	---	37,608	167,282

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lilydale	623	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,442	7,084	69,371	442,052	---	1,119,858	---	---	---	6,181	1,644,546
Lino Lakes	20,216	215	102,167	178,405	---	---	---	---	---	2,151	282,938
Lismore	227	6,119	---	---	---	---	---	---	---	---	6,119
Litchfield	6,726	---	19,184	568,563	---	---	223,852	40,106	---	---	851,705
Little Canada	9,773	---	---	1,970,390	---	3,106	---	---	28,174	---	2,001,670
Little Falls	8,343	---	272,534	1,240,095	---	45,985	---	---	---	---	1,558,614
Littlefork	647	---	308,891	---	---	---	---	---	---	797	309,688
Long Beach	335	---	---	85,539	---	---	---	---	---	---	85,539
Long Lake	1,768	15,486	17,930	---	---	9,710	443,749	---	---	---	486,875
Long Prairie	3,458	5,023	148,575	1,708,418	---	---	240,757	37,082	---	---	2,139,855
Longville	156	---	---	21,317	---	---	---	453,541	---	---	474,858
Lonsdale	3,674	387	50,981	222,321	---	80,298	---	---	---	---	353,987
Loretto	650	---	---	1,500	---	15,927	---	---	---	---	17,427
Louisburg	47	---	---	---	---	---	---	---	6,175	---	6,175
Lowry	299	---	7,435	---	---	---	---	---	2,149,270	---	2,156,705
Lucan	191	---	---	---	---	---	---	---	---	---	---
Luverne	4,745	52,726	182,600	23,662	---	91,486	---	562,942	---	182,010	1,095,426
Lyle	551	332	18,151	6,175	---	3,301	---	---	---	---	27,959
Lynd	448	---	4,072	26,292	---	---	---	---	---	---	30,364
Mabel	780	---	51,459	9,000	---	1,945	---	---	---	---	62,404
Madelia	2,308	---	---	---	---	---	---	---	---	---	---
Madison	1,551	39,905	10,788	---	---	90,780	---	---	5,034,087	---	5,175,560
Madison Lake	1,017	3,383	46,347	65,564	---	---	2,640	---	---	---	117,934
Magnolia	222	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,214	63,983	2,393	14,463	---	---	---	---	---	8,056	88,895
Mahtomedi	7,676	310,033	30,349	367,245	---	269,394	---	---	---	---	977,021
Manchester	57	---	---	---	---	---	---	---	---	---	---
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---
Mankato	39,309	---	651,855	7,959,555	---	758,618	630,103	---	2,976,778	---	12,976,909
Mantorville	1,197	2,342	55,948	12,500	---	---	---	---	---	2,570	73,360
Maple Grove	61,567	250,954	767,817	23,403,159	---	3,099,982	6,763,790	---	947,169	4,467,198	39,700,069
Maple Lake	2,059	3,132	14,423	168,542	---	6,357	---	---	---	---	192,454
Maple Plain	1,768	---	17,177	21,507	---	18,763	217,889	---	---	---	275,336
Mapleton	1,756	983	74,559	63,851	---	5,832	---	---	---	---	145,225

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mapleview	176	1,571	---	---	---	---	---	---	---	---	1,571
Maplewood	38,018	2,689	217,580	11,655,436	---	993,331	---	---	---	292,985	13,162,021
Marble	701	410,843	---	3,600	---	---	---	---	---	---	414,443
Marietta	162	---	290	4,241	---	---	---	---	---	---	4,531
Marine on Saint Croix	689	4,785	10,000	387,818	---	6,255	---	---	---	---	408,858
Marshall	13,680	28,566	167,832	7,007,753	---	1,296,514	2,486	55,892	---	---	8,559,043
Mayer	1,749	9,880	99,389	44,403	---	26,564	24,345	---	---	---	204,581
Maynard	366	11,649	2,825	703	---	6,749	---	---	---	---	21,926
Mazeppa	842	10,998	4,843	---	---	10,050	---	---	---	---	25,891
McGrath	80	175	29,625	---	504,210	---	---	---	---	---	534,010
McGregor	391	---	---	---	---	12,417	---	---	---	---	12,417
McIntosh	625	1,113	77,984	---	---	---	---	---	---	---	79,097
McKinley	128	---	9,000	---	---	2,626	---	---	---	---	11,626
Meadowlands	134	---	---	---	---	---	---	---	---	---	---
Medford	1,239	26,879	24,972	8,526	---	5,040	---	---	---	---	65,417
Medicine Lake	371	---	9,149	---	---	116,498	---	---	---	---	125,647
Medina	4,892	37,933	210,011	362,614	---	563,871	290,399	---	---	---	1,464,828
Meire Grove	179	---	---	---	---	---	---	---	---	---	---
Melrose	3,598	3,216	29,181	146,238	---	---	---	---	---	---	178,635
Menahga	1,306	---	---	---	---	---	---	---	112,688	---	112,688
Mendota	198	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,071	14,543	43,834	2,352,604	---	73,672	---	---	1,245,299	---	3,729,952
Mentor	153	---	---	---	---	---	---	---	---	---	---
Middle River	303	---	---	---	---	10,258	---	---	---	---	10,258
Miesville	125	---	29,964	---	---	---	---	---	---	---	29,964
Milaca	2,946	5,765	28,716	4,520	---	89,787	---	8,660	---	---	137,448
Milan	369	---	2,827	6,900	---	6,709	---	---	---	---	16,436
Millerville	106	---	2,799	---	---	---	---	---	---	---	2,799
Millville	182	---	---	---	---	---	---	---	---	---	---
Milroy	252	4,905	12,636	27,908	---	35,684	4,546	---	---	---	85,679
Miltona	424	---	---	---	---	10,029	---	---	---	---	10,029
Minneapolis	382,578	---	---	59,553,000	---	19,240,099	1,106,000	---	---	---	79,899,099
Minneiska	111	---	---	---	---	---	---	---	---	---	---
Minneota	1,392	---	93,759	1,147,811	---	137,066	---	---	1,100,802	12,987	2,492,425
Minnesota City	204	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnesota Lake	687	---	87,581	94,954	---	12,493	---	---	---	---	195,028
Minnetonka	49,734	---	2,847	6,968,391	---	3,392,529	---	---	---	---	10,363,767
Minnetonka Beach	539	---	---	---	---	---	---	---	---	---	---
Minnetrista	6,384	4,019	968,250	2,954,922	---	27,024	---	---	607,529	---	4,561,744
Mizpah	56	---	---	---	---	---	---	---	---	---	---
Montevideo	5,383	6,508	138,987	3,665,559	---	112,299	8,636	45,730	---	---	3,977,719
Montgomery	2,956	1,869	53,032	794	---	2,613	---	---	---	---	58,308
Monticello	12,759	---	---	3,271,403	---	867,056	---	---	---	---	4,138,459
Montrose	2,847	13,222	49,890	3,055	---	4,389	---	---	---	---	70,556
Moorhead	38,065	107,956	19,722,87	15,959,292	---	89,626	301,879	---	6,489,592	611,750	43,282,971
Moose Lake	2,751	40,969	39,572	---	---	13,977	---	---	---	9,329	103,847
Mora	3,571	---	41,722	313,314	---	180,495	---	27,433	8,162	9,633	580,759
Morgan	896	---	---	---	---	---	---	---	---	---	---
Morris	5,286	6,516	446,053	1,739,931	---	44,754	---	16,968	---	---	2,254,222
Morristown	987	370	16,027	44,355	---	---	---	---	---	---	60,752
Morton	411	---	---	---	---	---	---	---	---	---	---
Motley	671	8,641	26,300	699,618	---	637	---	---	---	---	735,196
Mound	9,052	17,672	64,301	1,645,842	---	202,866	41,066	---	---	---	1,971,747
Mounds View	12,155	7,416	73,861	3,525,579	---	58,448	---	---	---	---	3,665,304
Mountain Iron	2,869	1,296,024	5,649	136,705	---	472,024	---	---	---	---	1,910,402
Mountain Lake	2,104	---	40,584	45,167	---	1,442	67,067	---	---	47,500	201,760
Murdock	278	29,377	---	---	---	---	---	---	---	---	29,377
Myrtle	48	31,188	---	---	---	2,594	---	---	---	---	33,782
Nashua	68	---	---	---	---	---	---	---	---	490	490
Nashwauk	983	---	181,107	3,142,226	---	1,640	---	---	---	---	3,324,973
Nassau	72	---	---	---	---	---	---	---	---	---	---
Nelson	187	2,437	---	---	---	2,436	---	---	---	---	4,873
Nerstrand	295	---	---	---	---	---	---	---	---	---	---
Nevis	390	---	4,826	---	---	223	---	---	---	---	5,049
New Auburn	456	17,737	25,726	298,342	---	1,148	---	---	---	1,148	344,101
New Brighton	21,456	---	---	1,495,354	---	336,282	559,263	---	173,132	---	2,564,031
New Germany	372	---	40,320	560,660	---	---	---	---	---	---	600,980
New Hope	20,339	519	631,410	1,424,662	---	316,968	232,165	---	---	---	2,605,724
New London	1,251	22,611	8,647	192,344	---	5,302	---	---	---	---	228,904
New Munich	320	---	156,708	---	---	---	---	---	---	15,571	172,279

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Prague	7,321	9,064	31,040	1,028,069	---	28,233	---	---	---	---	1,096,406
New Richland	1,203	---	77,222	44,135	---	---	304,569	---	---	---	425,926
New Trier	112	---	---	---	---	---	---	---	---	---	---
New Ulm	13,522	58,350	38,483	2,611,125	---	1,014,315	---	73,520	---	---	3,795,793
New York Mills	1,199	1,287	---	33,167	---	2,976	---	---	---	259,405	296,835
Newfolden	368	---	---	---	---	---	---	---	---	---	---
Newport	3,435	696	42,485	72,190	---	2,850	---	---	---	---	118,221
Nicollet	1,093	---	---	9,405	---	---	---	---	---	---	9,405
Nielsville	90	1,950	---	---	---	---	---	---	---	---	1,950
Nimrod	69	---	---	498	---	---	---	---	---	---	498
Nisswa	1,971	---	46,325	228,355	---	894,000	---	---	---	---	1,168,680
Norcross	70	---	---	---	---	---	---	---	---	---	---
North Branch	10,125	---	---	9,739,121	---	90,975	---	---	---	---	9,830,096
North Mankato	13,394	---	119,022	2,959,841	---	248,879	36,289	---	---	398,406	3,762,437
North Oaks	4,469	---	---	---	---	61,622	---	---	---	---	61,622
North Saint Paul	11,460	2,382	43,122	941,539	---	46,043	3,950	---	---	---	1,037,036
Northfield	20,007	85,427	12,040	2,071,359	---	129,288	368,284	---	---	---	2,666,398
Northome	200	29,113	---	---	---	33,313	---	---	---	---	62,426
Northrop	227	---	---	5,990	---	---	---	---	---	---	5,990
Norwood Young America	3,549	3,145,099	13,083	612,207	---	14,388	2,808	---	---	---	3,787,585
Nowthen	4,443	---	15,002	95,547	---	5,758	---	---	---	---	116,307
Oak Grove	8,031	5,238	138,735	285,439	---	32,093	---	---	---	---	461,505
Oak Park Heights	4,339	3,239,543	---	---	---	39,228	168,518	---	136,377	---	3,583,666
Oakdale	27,378	---	9,060	6,546,758	---	---	---	---	---	---	6,555,818
Odessa	135	54,241	---	---	---	---	---	---	---	---	54,241
Odin	106	---	1,644	---	148	---	---	---	---	---	1,792
Ogema	184	---	---	---	---	---	---	---	42,759	---	42,759
Ogilvie	369	---	---	---	---	---	---	---	659,899	---	659,899
Okabena	188	---	---	8,865	---	---	---	---	---	---	8,865
Oklee	435	---	841	12,381	---	1,669	---	---	---	---	14,891
Olivia	2,484	9,539	23,963	318,402	---	22,665	---	116,579	---	---	491,148
Onamia	878	2,482	13,937	12,071	---	199	---	---	---	---	28,689
Ormsby	131	---	4,269	---	---	---	---	---	---	---	4,269
Orono	7,437	---	145,830	795,917	---	5,000	---	---	---	---	946,747
Oronoco	1,300	---	6,148	168,371	---	---	---	---	97,268	---	271,787

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Orr	267	---	23,097	---	---	---	---	---	---	---	23,097
Ortonville	1,916	---	327,695	46,557	---	29,561	---	15,960	---	3,627	423,400
Osakis	1,740	862	35,186	1,048	---	5,089	---	---	---	---	42,185
Oslo	330	---	263,932	17,550	---	---	---	---	---	---	281,482
Osseo	2,430	40,502	433,275	707,167	---	3,719	297,472	---	---	---	1,482,135
Ostrander	254	8,896	---	---	---	---	---	---	---	---	8,896
Otsego	13,571	58,891	---	1,099,920	---	374,543	---	---	---	---	1,533,354
Ottertail	572	---	---	40,173	---	---	---	---	---	---	40,173
Owatonna	25,599	374,351	24,235	3,764,265	---	2,322	---	164,872	---	---	4,330,045
Palisade	167	---	7,927	---	---	---	---	---	---	---	7,927
Park Rapids	3,709	---	34,842	3,175,600	---	35,466	53,211	---	---	---	3,299,119
Parkers Prairie	1,011	---	25,740	40,613	---	9,315	---	---	---	---	75,668
Paynesville	2,432	63,612	60,834	3,568,222	---	278,750	---	7,254	---	---	3,978,672
Pease	242	532	---	---	---	---	---	---	---	---	532
Pelican Rapids	2,464	---	30,494	108,827	---	30,071	---	5,094	---	---	174,486
Pemberton	247	---	118,029	---	---	---	---	---	---	---	118,029
Pennock	508	7,859	---	---	---	---	---	---	---	---	7,859
Pequot Lakes	2,162	8,083	155,253	198,105	---	20,140	---	---	---	---	381,581
Perham	2,985	---	51,555	1,976,627	---	65,248	---	642,274	---	---	2,735,704
Perley	92	---	---	41,134	---	---	---	---	---	---	41,134
Peterson	199	---	---	---	---	---	---	---	---	---	---
Pierz	1,393	1,894	21,035	336,725	---	900	---	---	---	---	360,554
Pillager	469	4,807	15,532	17,762	---	---	---	---	---	---	38,101
Pine City	3,123	13,254	123,851	171,686	---	---	3,918	---	---	---	312,709
Pine Island	3,263	42,235	68,252	1,887,096	---	118,862	54,164	---	---	---	2,170,609
Pine River	944	---	530,580	---	---	---	---	115,827	---	---	646,407
Pine Springs	408	---	---	---	---	---	---	---	---	---	---
Pipestone	4,317	33,282	54,553	383,750	---	---	---	---	---	4,350	475,935
Plainview	3,340	420	---	---	---	451,163	---	---	---	---	451,583
Plato	320	---	17,439	27,332	---	19,282	---	---	---	---	64,053
Plummer	292	---	---	---	---	---	---	---	---	---	---
Plymouth	70,576	2,478,585	12,718	7,907,295	---	1,237,825	226,507	---	---	---	11,862,930
Porter	183	---	31,062	---	---	---	---	---	---	---	31,062
Preston	1,325	20,130	31,917	216,111	---	5,141	---	---	---	---	273,299
Princeton	4,698	37,294	96,973	196,161	---	52,180	707,868	---	---	---	1,090,476

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Prinsburg	497	---	---	11,648	---	---	---	---	---	---	11,648
Prior Lake	22,796	62,907	181,839	3,723,578	---	292,606	417,859	---	---	---	4,678,789
Proctor	3,057	1,752	7,892	160,541	---	---	---	---	---	---	170,185
Quamba	123	7,489	---	---	---	---	---	---	57,943	---	65,432
Racine	442	---	---	79,402	---	5,130	12,418	---	---	---	96,950
Ramsey	23,668	1,589,847	85,432	1,611,924	---	3,066,751	---	---	---	---	6,353,954
Randall	650	35,883	2,035	---	---	---	---	---	---	---	37,918
Randolph	436	3,692	---	---	---	---	---	---	---	---	3,692
Ranier	145	---	---	---	---	50,000	---	---	---	---	50,000
Raymond	764	13,583	74,042	787,932	---	---	---	---	---	---	875,557
Red Lake Falls	1,427	1,107	---	46,934	---	416	---	---	1,474,873	---	1,523,330
Red Wing	16,459	46,547	569,352	1,797,988	---	630,114	---	168,100	---	---	3,212,101
Redwood Falls	5,254	21,652	410,744	89,227	---	352,893	---	179,214	---	---	1,053,730
Regal	34	---	---	---	---	---	---	---	---	---	---
Remer	370	1,602	5,614	---	---	---	---	---	12,631	---	19,847
Renville	1,287	---	28,087	497,088	---	---	---	---	---	---	525,175
Revere	95	4,078	---	12,580	---	---	---	---	---	---	16,658
Rice	1,275	---	909	---	---	---	---	---	---	---	909
Richfield	35,228	14,135,929	35,698	1,457,176	---	327,189	230,648	---	---	---	16,186,640
Richmond	1,422	---	46,995	121,286	---	62,764	---	---	---	---	231,045
Richville	96	---	---	4,888	---	---	---	---	---	---	4,888
Riverton	117	13,296	421	---	---	---	---	---	---	---	13,717
Robbinsdale	13,953	298,512	31,884	1,181,746	---	1,241,564	---	---	---	---	2,753,706
Rochester	106,769	342,896	378,843	21,952,774	---	4,438,687	11,085,998	5,007,609	4,976,619	8,079,906	56,263,332
Rock Creek	1,628	---	8,524	86,702	---	---	---	---	---	---	95,226
Rockford	4,316	43,934	7,471	344,997	---	4,913	---	---	---	---	401,315
Rockville	2,448	151	18,100	265,041	---	40,469	---	---	---	---	323,761
Rogers	8,597	27,400	139,232	5,167,837	---	447,410	1,468,704	---	---	---	7,250,583
Rollingstone	664	---	5,616	33,126	---	---	---	---	---	---	38,742
Roosevelt	151	---	---	---	---	3,163	---	---	---	---	3,163
Roscoe	102	---	---	---	---	---	---	---	---	---	---
Rose Creek	394	8,749	---	---	---	---	---	---	---	---	8,749
Roseau	2,633	62,237	---	5,211,990	---	86,929	178,275	73,042	---	---	5,612,473
Rosemount	21,874	1,604	59,826	8,429,360	---	---	3,690	---	---	---	8,494,480
Roseville	33,660	231,297	914,298	1,808,271	---	405,643	2,308,640	---	---	---	5,668,149

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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	493	942	---	1,326	---	9,694	11,343	---	---	---	23,305
Round Lake	376	---	---	---	---	---	---	---	---	---	---
Royalton	1,242	4,672	29,382	97,090	---	---	---	---	---	---	131,144
Rush City	3,079	16,472	44,006	411,678	---	---	13,410	---	---	---	485,566
Rushford	1,731	5,297	59,306	49,852	---	422,078	5,238	164,585	---	1,306,667	2,013,023
Rushford Village	807	54,895	---	103,684	---	---	---	---	---	---	158,579
Rushmore	342	21,841	---	52,960	---	75,854	---	---	---	---	150,655
Russell	338	---	---	83,289	---	---	---	---	---	---	83,289
Ruthton	241	---	---	---	---	---	---	---	---	---	---
Rutledge	229	---	---	---	---	652	---	---	---	---	652
Sabin	522	---	---	---	---	2,030	---	---	---	---	2,030
Sacred Heart	548	1,522	44,000	---	---	---	---	---	---	---	45,522
Saint Anthony	8,226	---	67,850	2,632,796	---	---	---	---	---	---	2,700,646
Saint Anthony [Stearns]	86	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,317	67,297	3,000	---	---	15,423	---	---	---	---	85,720
Saint Bonifacius	2,283	---	40,224	60,661	---	---	---	---	---	---	100,885
Saint Charles	3,735	108,665	141,280	57,475	---	59,513	---	---	---	11,094	378,027
Saint Clair	868	---	---	11,407	---	---	---	---	---	---	11,407
Saint Cloud	65,842	259,764	2,396,312	5,492,887	---	1,819,368	---	1,082,570	1,514,984	---	12,565,885
Saint Francis	7,218	---	32,849	692,827	---	72,476	---	---	---	---	798,152
Saint Hilaire	279	---	---	---	---	---	---	---	---	---	---
Saint James	4,605	7,659	2,265	126,049	---	19,408	88,524	---	---	26,199	270,104
Saint Joseph	6,534	74,591	24,773	553,508	---	89,699	---	---	179,142	---	921,713
Saint Leo	100	410	---	---	---	---	---	---	---	---	410
Saint Louis Park	45,250	222,381	519,083	15,089,339	---	1,082,634	526,840	---	---	---	17,440,277
Saint Martin	308	---	14,718	---	---	---	---	---	100,625	---	115,343
Saint Mary's Point	368	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,399	3,830,913	23,095	601,182	---	2,019,065	---	---	2,688	---	6,476,943
Saint Paul	285,068	3,647,068	6,851,880	15,685,651	---	15,032,002	1,130,997	---	---	---	42,347,598
Saint Paul Park	5,279	11,078	31,699	409,533	---	---	---	---	---	---	452,310
Saint Peter	11,196	7,062	1,910	599,954	---	43,960	237,560	---	---	26,204	916,650
Saint Rosa	68	---	---	---	---	6,047	---	---	---	---	6,047
Saint Stephen	851	140,912	3,071	862	---	2,458	---	---	---	---	147,303
Saint Vincent	64	---	---	---	---	---	---	---	---	---	---
Sanborn	339	---	14,733	---	---	---	---	---	---	---	14,733

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sandstone	2,849	15,229	24,257	115,004	---	---	588,436	---	---	60,523	803,449
Sargeant	61	149	---	---	---	---	---	---	---	---	149
Sartell	15,876	25,893	46,316	4,525,378	---	851,525	11,356	---	1,748,749	---	7,209,217
Sauk Centre	4,317	---	33,954	93,404	---	15,341	---	---	---	---	142,699
Sauk Rapids	12,773	4,599	510,356	1,540,391	---	1,041,908	601,543	---	---	---	3,698,797
Savage	26,911	139,187	2,297,240	4,724,125	---	144,477	22,095	---	---	---	7,327,124
Scandia	3,936	2,875	199,045	39,295	---	---	---	---	---	---	241,215
Scanlon	991	116,554	2,855	11,205	---	---	---	---	---	---	130,614
Seaforth	86	---	---	---	---	---	---	---	---	---	---
Sebeka	711	---	---	---	---	---	---	---	---	---	---
Sedan	45	11,594	16,018	---	---	---	---	---	---	4,569	32,181
Shafer	1,045	18,231	---	8,991	---	96,956	---	---	---	---	124,178
Shakopee	37,076	49,418	172,935	1,467,529	---	62,456	---	---	---	---	1,752,338
Shelly	191	---	---	1,481	---	---	---	---	---	---	1,481
Sherburn	1,137	8,552	17,675	370,116	---	---	---	---	---	28,340	424,683
Shevlin	176	282	---	---	---	---	---	---	---	---	282
Shoreview	25,043	198,910	43,000	801,907	---	201,253	---	---	50,821	---	1,295,891
Shorewood	7,307	27,506	500,697	1,284,911	---	261,993	---	---	---	---	2,075,107
Silver Bay	1,887	10,302	31,013	118,261	---	65,317	369,300	46,003	---	---	640,196
Silver Lake	837	2,488	65,439	29,453	---	12,804	---	---	---	---	110,184
Skyline	289	238,024	---	---	---	---	---	---	---	---	238,024
Slayton	2,153	6,849	81,294	13,377	---	1,836	4,254	---	---	---	107,610
Sleepy Eye	3,599	8,649	42,014	309,871	10,670	45,706	50,454	26,463	---	---	493,827
Sobieski	195	---	---	---	---	---	---	---	---	---	---
Solway	96	---	---	---	---	---	---	---	---	---	---
South Haven	187	---	151,137	---	---	6,952	---	---	---	---	158,089
South Saint Paul	20,160	9,175	21,837	1,305,856	---	542,036	---	94,061	---	---	1,972,965
Spicer	1,167	---	124,894	109,591	---	---	65,000	---	---	---	299,485
Spring Grove	1,330	1,834	31,006	2,992	---	17,920	---	---	---	---	53,752
Spring Hill	85	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,412	---	38,965	2,035,805	---	18,556	---	---	---	---	2,093,326
Spring Park	1,669	---	---	12,714	---	210,409	---	---	---	---	223,123
Spring Valley	2,479	---	---	1,651,785	---	14,980	---	---	---	---	1,666,765
Springfield	2,152	9,220	54,644	568,594	---	105,309	56,237	122,895	---	---	916,899
Squaw Lake	107	11,881	4,497	---	---	4,000	---	---	---	---	20,378

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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	1,456	---	---	---	---	9,032	---	---	---	---	9,032
Staples	2,981	165,364	12,104	1,245,565	---	---	---	200,705	1,353,745	---	2,977,483
Starbuck	1,302	1,378	45,244	3,873	---	---	---	---	---	---	50,495
Steen	180	678	---	5,739	---	8,515	---	---	---	---	14,932
Stephen	658	62,888	5,350	---	---	16,784	---	---	---	---	85,022
Stewart	571	9,399	55,265	---	---	---	---	---	---	---	64,664
Stewartville	5,916	16,797	264,585	1,082,106	---	69,980	944	---	---	---	1,434,412
Stillwater	18,225	82,947	118,491	2,183,461	---	535,722	177,899	---	---	903,039	4,001,559
Stockton	697	13,890	---	---	---	26,941	---	---	---	---	40,831
Storden	219	623	14,162	---	---	---	---	---	---	---	14,785
Strandquist	69	---	---	---	---	---	---	---	---	---	---
Strathcona	44	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	439	---	---	---	---	---	---	---	---	---	---
Sunburg	100	---	12,100	212	---	11,463	5,314	---	---	---	29,089
Sunfish Lake	521	---	---	12,068	---	---	---	---	---	---	12,068
Swanville	350	---	---	74,414	---	---	---	---	---	---	74,414
Taconite	360	3,644	---	41,708	---	313	---	---	---	---	45,665
Tamarack	94	---	135	600	---	---	---	---	---	---	735
Taopi	58	---	---	---	---	---	---	---	---	---	---
Taunton	139	4,836	9,178	---	---	---	---	---	---	---	14,014
Taylors Falls	976	4,974	21,295	252,888	---	28,149	10,333	---	---	---	317,639
Tenney	5	---	---	4,422	---	---	---	---	---	---	4,422
Tenstrike	201	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,573	75,834	47,724	321,734	---	36,606	---	---	---	---	481,898
Thomson	159	---	---	---	---	250	---	---	---	---	250
Tintah	63	---	95,717	---	---	---	---	---	---	---	95,717
Tonka Bay	1,475	---	---	164,753	---	7,029	---	---	---	---	171,782
Tower	500	---	---	147,408	---	---	2,290,397	73,560	---	---	2,511,365
Tracy	2,163	145,471	121,564	87,666	---	66,419	---	---	681,343	80,722	1,183,185
Trail	46	---	---	---	---	---	---	---	---	---	---
Trimont	747	---	92,061	63,145	---	3,396	---	---	---	---	158,602
Trommald	98	---	---	---	---	---	---	---	---	---	---
Trosky	86	---	---	---	---	---	---	---	---	---	---
Truman	1,115	12,474	565,768	302,905	---	---	---	---	---	---	881,147
Turtle River	77	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Twin Lakes	151	---	---	---	---	---	---	---	---	---	---
Twin Valley	821	600	15,954	---	---	---	---	---	---	---	16,554
Two Harbors	3,745	20,956	43,283	86,542	---	54,348	---	16,972	---	---	222,101
Tyler	1,143	33,330	---	65,341	---	2,227	---	---	---	---	100,898
Ulen	547	---	190,397	19,500	---	---	---	---	---	---	209,897
Underwood	341	264	---	1,077	---	701	---	---	---	---	2,042
Upsala	427	1,053	62,000	295,266	---	47,865	---	---	---	---	406,184
Urbank	54	107,231	---	---	---	---	---	---	---	---	107,231
Utica	291	---	16,454	---	---	---	---	---	---	---	16,454
Vadnais Heights	12,302	40,513	26,512	5,787,927	---	117,658	2,711,282	---	---	---	8,683,892
Vergas	331	---	---	2,716	---	---	---	---	---	---	2,716
Vermillion	419	---	---	---	---	350	---	---	---	---	350
Verndale	602	---	---	52,558	---	---	---	---	---	---	52,558
Vernon Center	332	---	5,000	---	---	---	---	---	---	---	5,000
Vesta	319	---	58,892	9,576	---	---	---	---	---	---	68,468
Victoria	7,345	22,633	92,303	1,402,314	---	123,700	573,711	---	---	---	2,214,661
Viking	104	---	---	---	---	---	---	---	---	---	---
Villard	254	---	---	---	---	---	---	---	---	---	---
Vining	78	---	---	---	---	---	---	---	---	---	---
Virginia	8,712	51,583	31,792	197,261	---	515,069	792,705	---	---	---	1,588,410
Wabasha	2,521	331	22,907	130,849	---	39,252	80,011	---	---	---	273,350
Wabasso	696	1,650	---	1,283	---	---	---	---	---	---	2,933
Waconia	10,697	159,250	14,512	305,413	---	12,558	---	---	---	---	491,733
Wadena	4,088	32,491	---	311,185	---	---	---	154,975	---	---	498,651
Wahkon	206	---	---	21,338	---	---	---	---	---	---	21,338
Waite Park	6,715	1,192	153,247	5,087,458	---	700	122,598	---	---	---	5,365,195
Waldorf	229	---	221,673	---	---	---	---	---	---	---	221,673
Walker	941	---	30,331	254,213	---	5,968	---	444,018	---	---	734,530
Walnut Grove	871	---	31,180	42,889	---	---	---	---	---	---	74,069
Walters	73	---	3,000	---	---	---	---	---	---	---	3,000
Waltham	151	---	---	7,374	---	---	---	---	---	---	7,374
Wanamingo	1,086	5,548	8,558	---	---	45,185	6,652	---	---	---	65,943
Wanda	84	156	2,619	---	---	---	---	---	---	---	2,775
Warba	181	---	8,500	1,452	---	3,242	---	---	---	---	13,194
Warren	1,563	9,130	---	218,206	---	---	---	---	---	---	227,336

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Warroad	1,781	27,120	50,513	34,719	---	55,010	---	54,607	---	---	221,969
Waseca	9,410	291,458	---	572,023	---	---	---	84,918	---	---	948,399
Watertown	4,205	12,862	60,513	950,160	---	24,279	---	---	---	---	1,047,814
Waterville	1,868	---	31,026	150,688	---	11,060	---	---	---	---	192,774
Watkins	962	4,332	107,791	22,412	---	685	---	---	---	---	135,220
Watson	205	---	---	1,468	---	---	---	---	---	---	1,468
Waubun	400	---	---	20,442	---	---	---	---	---	---	20,442
Waverly	1,357	17,892	---	531,062	---	---	---	---	---	---	548,954
Wayzata	3,688	37,317	14,070	5,822,142	---	253,025	---	---	---	---	6,126,554
Welcome	686	3,767	15,913	38,077	---	---	---	---	---	---	57,757
Wells	2,343	33,052	42,504	171,608	---	25,331	302	---	---	---	272,797
Wendell	167	---	---	---	---	---	---	---	---	---	---
West Concord	782	944	101,000	---	---	---	---	---	---	---	101,944
West Saint Paul	19,540	186,314	47,354	7,711,814	---	8,502	194,638	---	---	---	8,148,622
West Union	111	---	---	---	---	---	---	---	---	---	---
Westbrook	739	12,298	6,048	1,618,488	---	12,810	---	---	---	---	1,649,644
Westport	57	---	---	---	---	---	---	---	---	---	---
Whalan	63	---	---	---	---	---	---	---	---	---	---
Wheaton	1,424	2,250	2,256	66,636	---	28,084	---	4,000	---	---	103,226
White Bear Lake	23,797	87,168	118,226	9,261,657	---	2,779,631	144,244	---	130,350	166	12,521,442
Wilder	60	11,329	---	---	---	---	---	---	---	---	11,329
Willernie	507	---	---	---	---	---	---	---	---	---	---
Williams	191	---	---	---	---	---	---	---	---	---	---
Willmar	19,610	51,040	346,763	2,759,098	---	65,518	6,070	96,259	---	---	3,324,748
Willow River	415	---	---	---	---	8,794	---	---	---	---	8,794
Wilmont	339	---	2,259	---	---	---	---	---	---	---	2,259
Wilton	204	---	---	---	---	---	---	---	---	---	---
Windom	4,646	---	65,442	33,924	---	2,084	---	46,177	---	---	147,627
Winger	220	---	---	---	---	---	---	---	---	---	---
Winnnebago	1,437	6,155	26,668	18,174	---	18,434	---	---	---	---	69,431
Winona	27,592	20,555	71,861	844,876	18,982	222,305	---	---	---	---	1,178,579
Winsted	2,355	---	27,062	746,503	---	23,048	---	11,307	---	---	807,920
Winthrop	1,399	178,064	---	---	---	17,825	---	---	---	---	195,889
Winton	172	275	---	---	32,892	---	---	---	---	1,093	34,260
Wolf Lake	57	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2010

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
Wolverton	142	---	---	---	---	---	---	---	---	---	---
Wood Lake	439	5,900	17,264	20,841	---	16,723	---	---	---	---	60,728
Woodbury	61,961	152,049	2,702,935	4,717,334	---	4,342,650	46,774	---	---	---	11,961,742
Woodland	437	---	---	33,550	---	---	---	---	---	---	33,550
Woodstock	124	---	2,930	---	---	---	---	---	---	---	2,930
Worthington	12,764	80,000	390,199	2,379,833	---	56,724	47,070	---	---	---	2,953,826
Wrenshall	399	3,207	11,281	1,771	---	---	---	---	---	---	16,259
Wright	127	269	9,791	---	---	---	---	---	---	---	10,060
Wykoff	444	---	---	19,968	---	---	---	---	---	---	19,968
Wyoming	7,791	---	399,860	458,925	---	---	57,564	---	---	---	916,349
Zemple	93	1,068	---	---	---	---	---	---	---	---	1,068
Zimmerman	5,228	1,292	---	14,492	---	31,755	---	---	---	---	47,539
Zumbro Falls	207	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,252	104,270	22,142	---	---	---	---	---	---	---	126,412
State Total	4,338,857	\$56,947,569	\$110,112,560	\$658,435,621	\$893,235	\$143,915,355	\$72,715,750	\$26,300,051	\$49,943,128	\$20,913,293	\$1,140,176,562

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond									Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	
Ada	1,707	---	---	---	580,000	3,648,000	---	---	4,228,000	1,760,000	643,395
Adams	787	180,000	---	---	520,000	475,000	455,000	---	1,630,000	930,000	---
Adrian	1,209	---	---	---	1,470,000	3,383,000	500,046	---	5,353,046	230,000	1,257,433
Afton	2,886	---	---	---	---	---	---	3,755,000	3,755,000	---	---
Aitkin	2,165	1,105,000	155,000	---	615,000	1,775,000	---	---	3,650,000	1,105,000	1,526,890
Akeley	432	---	---	---	238,000	390,000	---	---	628,000	30,000	59,000
Albany	2,561	---	353,591	---	9,850,000	---	---	---	10,203,591	5,115,000	5,713,458
Albert Lea	18,016	---	---	---	11,180,000	2,015,000	---	---	13,195,000	180,000	1,881,266
Alberta	103	---	---	---	---	370,000	---	---	370,000	---	---
Albertville	7,044	---	---	---	5,315,000	3,925,000	4,785,000	---	14,025,000	1,125,000	371,150
Alden	661	---	---	---	224,000	---	---	---	224,000	---	240,000
Alexandria	11,070	375,000	---	---	17,860,000	5,310,000	---	1,190,000	24,735,000	6,180,000	4,131,015
Alpha	116	---	---	---	---	---	---	---	---	---	5,200
Altura	493	105,000	---	---	---	---	---	---	105,000	---	---
Alvarado	363	---	---	---	---	---	153,000	---	153,000	---	921,919
Andover	30,598	4,155,000	1,735,000	---	2,080,000	49,965,000	---	955,000	58,890,000	27,605,000	781,000
Annandale	3,228	1,530,000	---	---	5,380,000	---	---	---	6,910,000	125,000	17,403,986
Anoka	17,142	7,990,000	7,835,000	---	---	---	3,585,000	---	19,410,000	5,175,000	29,252
Apple Valley	49,084	19,140,000	865,000	---	15,610,000	1,025,000	3,050,000	2,775,000	42,465,000	18,240,000	644,211
Appleton	1,412	---	---	---	3,145,000	580,000	---	---	3,725,000	580,000	1,962,736
Arco	75	---	---	---	---	60,000	---	---	60,000	---	---
Arden Hills	9,552	---	1,310,000	---	---	---	---	---	1,310,000	1,310,000	---
Argyle	639	---	---	---	390,000	2,330,939	---	---	2,720,939	390,000	204,000
Arlington	2,233	3,415,000	---	---	1,300,000	450,000	2,184,000	---	7,349,000	1,700,000	842,968
Ashby	446	---	---	---	1,440,000	664,000	---	---	2,104,000	200,000	90,000
Askov	364	---	---	---	---	293,881	---	---	293,881	---	224,000
Atwater	1,133	---	---	---	1,110,000	---	---	---	1,110,000	1,110,000	---
Audubon	519	2,581,000	---	---	430,000	831,000	---	---	3,842,000	1,750,000	427,860
Aurora	1,682	---	---	---	475,000	325,000	1,945,000	---	2,745,000	475,000	2,534,675
Austin	24,718	3,460,000	2,020,000	---	2,040,000	17,470,000	9,000,000	---	33,990,000	13,635,000	108,351
Avoca	147	---	---	---	---	429,700	---	---	429,700	---	127,000
Avon	1,396	891,032	---	---	4,025,001	8,736,519	---	---	13,652,552	1,810,000	---
Babbitt	1,475	---	---	---	185,000	1,645,000	---	---	1,830,000	1,645,000	1,108,763
Backus	250	---	---	---	---	213,343	---	---	213,343	---	121,995
Badger	375	---	---	---	---	220,000	---	---	220,000	---	396,081
Bagley	1,392	---	---	---	1,852,000	2,464,890	---	---	4,316,890	1,615,000	1,013,536
Balaton	643	---	---	---	1,530,000	1,697,555	---	---	3,227,555	255,000	942,168
Barnesville	2,563	1,130,000	---	---	2,166,467	920,000	657,906	---	4,874,373	2,430,000	3,688,445
Barnum	613	---	---	---	---	408,274	---	---	408,274	---	219,156
Barrett	415	---	---	---	88,580	1,725,000	---	125,000	1,938,580	---	8,789
Battle Lake	875	---	---	---	310,000	---	2,233,000	---	2,543,000	---	11,963

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Baudette	1,106	---	---	---	---	844,000	---	---	844,000	---	1,866,024
Baxter	7,610	---	---	---	27,583,000	4,985,000	---	---	32,568,000	5,285,000	9,037,832
Bayport	3,471	---	795,000	---	---	---	---	---	795,000	795,000	---
Beardsley	233	---	---	---	122,752	---	---	---	122,752	---	753
Beaver Bay	181	---	---	---	---	---	---	---	---	---	1,237,329
Beaver Creek	297	---	---	---	---	---	---	---	---	---	32,807
Becker	4,538	16,360,000	10,000,000	---	2,100,000	1,165,000	---	---	29,625,000	5,010,000	148,951
Bejou	89	---	---	---	---	---	---	---	---	---	224,000
Belgrade	740	---	455,000	---	529,000	595,000	925,000	---	2,504,000	1,925,000	351,652
Belle Plaine	6,661	---	355,000	---	7,178,715	7,581,285	---	---	15,115,000	4,310,000	8,451,230
Bellechester	175	---	---	---	---	135,000	---	---	135,000	---	---
Belview	384	---	---	---	---	815,000	352,691	---	1,167,691	1,167,691	65,332
Bemidji	13,431	7,405,000	---	---	9,550,000	55,870,000	---	---	72,825,000	14,600,000	---
Benson	3,240	725,000	---	---	---	940,000	6,170,000	---	7,835,000	---	3,435,000
Bethel	466	---	---	---	440,000	1,096,000	---	---	1,536,000	---	---
Big Falls	236	---	---	---	---	684,000	---	---	684,000	---	---
Big Lake	10,060	---	1,825,000	---	23,425,000	12,296,845	2,257,869	---	39,804,714	2,590,000	19,615,379
Bigelow	235	---	---	---	---	---	---	---	---	---	771,907
Bigfork	446	---	---	---	110,000	49,000	---	---	159,000	---	9,000
Birchwood	870	---	---	---	---	267,929	---	---	267,929	---	---
Bird Island	1,042	---	---	---	310,000	5,758,000	---	---	6,068,000	---	4,558,361
Biscay	113	---	---	---	---	---	615,000	---	615,000	---	---
Biwabik	969	---	145,000	---	455,000	---	---	---	600,000	145,000	476,075
Blackduck	785	445,000	---	---	405,000	1,019,000	---	---	1,869,000	445,000	180,786
Blaine	57,186	20,275,000	4,195,000	---	9,200,000	5,515,000	---	---	39,185,000	11,450,000	2,086,283
Blooming Prairie	1,996	---	---	---	1,327,752	397,248	670,000	---	2,395,000	610,000	1,367,266
Bloomington	82,893	21,700,000	4,535,000	8,635,000	50,530,000	---	6,340,000	---	91,740,000	13,785,000	1,574,720
Blue Earth	3,353	---	1,260,000	---	6,284,000	3,715,000	1,400,000	---	12,659,000	2,350,000	4,629,439
Bock	106	---	---	---	---	230,100	---	---	230,100	---	---
Bovey	804	---	---	---	370,000	1,800,000	---	---	2,170,000	---	60,353
Bowlus	290	---	---	---	---	---	---	---	---	---	30,370
Boyd	175	---	---	---	---	934,400	---	---	934,400	---	---
Braham	1,793	---	735,000	---	---	171,000	---	53,640	959,640	---	2,253,910
Brainerd	13,590	865,000	---	---	13,180,000	2,380,000	10,198,644	---	26,623,644	---	27,464,850
Brandon	489	---	---	---	3,197,000	1,916,000	---	---	5,113,000	1,885,000	39,428
Breckenridge	3,386	980,000	92,224	---	995,000	332,113	---	---	2,399,337	470,000	1,451,964
Breezy Point	2,346	---	---	---	4,405,000	---	---	---	4,405,000	---	1,220,924
Brewster	473	---	---	---	370,000	---	---	---	370,000	---	201,131
Bricelyn	365	---	---	---	---	---	---	165,000	165,000	---	8,971
Brook Park	139	---	---	---	---	---	---	---	---	---	35,000
Brooklyn Center	30,104	2,025,000	15,010,000	---	4,005,000	---	---	---	21,040,000	2,440,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Brooklyn Park	75,781	13,745,000	7,205,000	7,970,000	5,665,000	25,030,000	---	4,225,000	63,840,000	11,335,000	1,362,520
Brooten	743	280,000	---	---	---	---	---	---	280,000	---	2,345,503
Browerville	790	---	---	---	1,380,000	---	165,000	---	1,545,000	165,000	1,681,034
Browns Valley	589	---	---	---	---	220,000	---	---	220,000	220,000	90,636
Brownsdale	676	---	---	---	1,448,000	---	---	---	1,448,000	---	---
Brownsville	466	105,000	---	---	---	1,135,000	---	---	1,240,000	370,000	---
Brownton	762	---	---	---	1,320,000	---	---	---	1,320,000	1,320,000	1,381,103
Buckman	270	---	---	---	---	---	---	---	---	---	50,000
Buffalo	15,453	24,995,000	---	---	2,375,000	56,748,609	9,410,000	---	93,528,609	46,290,610	2,018,142
Buffalo Lake	733	---	---	---	1,587,000	694,785	---	---	2,281,785	---	358,932
Buhl	1,000	415,000	---	---	15,000	---	---	---	430,000	415,000	---
Burnsville	60,306	2,210,000	9,430,000	---	22,795,000	7,585,000	5,495,000	16,260,000	63,775,000	---	389,022
Butterfield	586	---	---	---	---	852,000	345,000	---	1,197,000	125,000	1,607,148
Byron	4,914	---	---	---	4,761,000	8,735,000	---	---	13,496,000	5,770,000	2,533,549
Caledonia	2,868	---	---	---	1,110,000	1,010,000	---	---	2,120,000	2,120,000	796,962
Callaway	234	---	---	---	---	333,580	---	---	333,580	---	406,600
Calumet	367	---	---	---	---	226,000	---	---	226,000	---	---
Cambridge	8,111	---	---	---	7,550,582	15,704,419	---	---	23,255,001	2,138,175	4,221,265
Canby	1,795	41,000	235,000	---	320,000	8,405,479	---	---	9,001,479	575,000	190,032
Cannon Falls	4,083	---	---	---	5,625,000	---	3,560,000	---	9,185,000	3,560,000	12,089,052
Canton	346	---	---	---	---	416,000	---	---	416,000	---	49,942
Carlos	502	170,000	---	---	1,335,000	---	---	---	1,505,000	---	---
Carlton	862	188,000	---	---	---	1,609,000	---	---	1,797,000	---	1,442,436
Carver	3,724	---	---	---	5,380,000	9,270,000	---	---	14,650,000	3,370,000	2,415,000
Cass Lake	770	---	---	---	---	277,000	---	---	277,000	---	665,892
Cedar Mills	45	---	---	---	---	199,500	---	---	199,500	---	---
Center City	628	---	---	---	216,037	---	---	---	216,037	---	---
Centerville	3,792	---	---	---	10,809,439	---	---	---	10,809,439	2,430,000	---
Ceylon	369	---	---	---	---	340,000	---	---	340,000	340,000	164,720
Champlin	23,089	5,650,000	3,310,000	---	1,670,000	4,975,000	---	---	15,605,000	7,705,000	---
Chandler	270	---	---	---	---	---	---	---	---	---	914,490
Chanhassen	22,952	8,000,000	900,000	---	14,665,000	10,955,000	230,000	---	34,750,000	10,365,000	---
Chaska	23,770	---	16,585,000	---	19,230,000	12,700,000	33,125,000	---	81,640,000	50,470,000	1,300,000
Chatfield	2,779	225,000	---	338,035	4,501,984	7,080,000	---	---	12,145,019	2,045,000	---
Chisago City	4,967	---	---	---	6,705,000	---	---	1,510,000	8,215,000	965,000	103,843
Chisholm	4,976	1,324,999	115,000	---	405,000	---	---	---	1,844,999	115,000	1,629,378
Chokio	400	---	---	---	---	1,191,000	---	---	1,191,000	225,000	569,158
Circle Pines	4,918	---	4,160,000	---	6,265,000	340,000	1,290,000	---	12,055,000	5,115,000	---
Clara City	1,360	---	---	---	673,000	1,495,000	---	---	2,168,000	660,000	2,610,409
Claremont	548	---	430,000	---	---	1,315,000	---	---	1,745,000	1,315,000	1,599,893
Clarissa	681	32,859	---	---	---	2,421,100	---	---	2,453,959	145,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Clarkfield	863	---	---	---	267,000	3,340,000	191,337	---	3,798,337	3,340,000	15,481
Clarks Grove	706	---	---	---	---	---	---	---	---	---	35,000
Clear Lake	545	---	---	---	110,000	108,000	---	---	218,000	---	2,332,653
Clearbrook	518	800,000	---	---	---	170,000	---	---	970,000	740,000	135,879
Clearwater	1,735	---	---	---	1,075,000	---	---	385,000	1,460,000	1,075,000	9,043,046
Clements	153	---	---	---	---	---	---	---	---	---	108,042
Cleveland	719	---	---	---	---	1,127,500	---	---	1,127,500	---	191,611
Climax	267	---	---	---	---	---	---	---	---	---	61,059
Clinton	449	---	---	---	---	1,119,000	---	---	1,119,000	---	217,336
Clontarf	164	---	---	---	---	---	---	---	---	---	521,341
Cloquet	12,124	---	---	---	4,295,000	2,700,000	---	1,500,000	8,495,000	3,430,000	1,500,130
Cobden	36	---	---	---	---	---	---	---	---	---	90,900
Cohasset	2,698	---	---	---	---	1,430,000	---	---	1,430,000	1,430,000	---
Cokato	2,694	1,515,000	---	---	---	---	---	---	1,515,000	---	4,404,746
Cold Spring	4,025	---	895,000	---	10,170,000	155,000	---	---	11,220,000	2,475,000	4,915,000
Coleraine	1,970	---	1,015,000	89,058	---	845,000	---	---	1,949,058	340,000	2,663,489
Cologne	1,519	7,705,000	---	---	---	1,830,000	---	---	9,535,000	---	679,707
Columbia Heights	19,496	14,745,000	1,515,000	2,838,000	3,283,425	996,573	4,900,000	---	28,277,998	---	---
Columbus	3,914	---	---	---	15,187,621	---	---	---	15,187,621	---	---
Comfrey	382	---	---	---	---	295,000	617,408	---	912,408	---	100,151
Comstock	93	---	---	---	---	---	---	---	---	---	108,605
Conger	146	---	---	---	163,000	563,000	---	---	726,000	563,000	---
Cook	574	---	---	---	---	2,503,700	---	---	2,503,700	10,000	---
Coon Rapids	61,476	16,375,000	2,255,000	---	6,500,000	14,500,000	---	---	39,630,000	4,160,000	---
Corcoran	5,379	---	---	---	---	---	166,000	---	166,000	---	1,602,454
Cosmos	473	---	---	---	---	---	---	---	---	---	1,391,623
Cottage Grove	34,589	---	2,830,000	---	13,845,000	1,435,000	6,495,000	---	24,605,000	2,830,000	---
Cottonwood	1,212	---	---	---	1,113,000	---	---	---	1,113,000	313,000	1,166,996
Courtland	611	---	---	---	590,900	434,368	---	---	1,025,268	---	30,000
Cromwell	234	---	---	---	---	88,800	---	---	88,800	---	289,276
Crookston	7,891	---	---	---	215,000	1,325,700	---	---	1,540,700	85,000	21,535,320
Crosby	2,386	---	---	---	3,195,000	---	---	---	3,195,000	---	2,883,954
Crosslake	2,141	195,000	---	---	3,855,000	3,790,000	2,570,000	---	10,410,000	125,000	2,678,429
Crystal	22,151	3,395,891	---	---	8,915,000	---	---	---	12,310,891	2,845,891	46,100
Currie	233	---	---	---	---	489,000	---	---	489,000	---	---
Cuyuna	332	---	---	---	60,000	---	---	---	60,000	---	---
Dakota	323	---	---	---	---	---	---	---	---	---	17,714
Dalton	253	---	---	---	32,000	375,000	---	---	407,000	---	184,000
Danube	505	100,000	---	---	---	---	---	193,784	293,784	---	---
Darfur	108	---	---	---	---	169,000	---	---	169,000	---	200,000
Dassel	1,469	120,000	---	---	1,265,000	---	520,000	---	1,905,000	120,000	3,828,373

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Dawson	1,540	373,000	---	---	225,000	995,000	350,000	542,145	2,485,145	---	2,573,783
Dayton	4,671	---	---	---	36,075,000	---	---	---	36,075,000	1,100,000	3,962,449
De Graff	115	---	---	---	---	255,536	---	---	255,536	---	146,485
Deer Creek	322	85,500	---	---	---	551,200	---	---	636,700	---	17,858
Deer River	930	---	---	---	645,863	234,780	---	---	880,643	350,000	1,058,000
Deerwood	532	435,355	---	---	---	---	---	---	435,355	---	---
Delano	5,464	1,265,000	505,000	---	3,030,000	1,875,000	1,950,000	685,000	9,310,000	885,000	18,842,897
Delavan	179	---	---	---	---	143,000	---	---	143,000	---	---
Delhi	70	---	---	---	---	71,700	---	---	71,700	---	40,113
Dennison	212	---	---	---	730,000	40,000	---	---	770,000	---	---
Dent	192	---	---	---	---	519,334	---	---	519,334	31,334	24,205
Detroit Lakes	8,569	4,564,999	440,000	---	21,145,000	---	3,760,000	---	29,909,999	---	5,106,777
Dexter	341	---	---	15,280	333,500	---	85,000	---	433,780	---	---
Dilworth	4,024	---	---	---	14,835,000	---	---	---	14,835,000	---	1,185,501
Dodge Center	2,670	---	---	---	4,600,000	85,000	742,275	---	5,427,275	1,345,000	---
Donnelly	241	---	---	---	435,000	---	---	---	435,000	---	---
Dover	735	---	---	---	445,000	220,000	273,000	---	938,000	---	---
Dovray	57	---	---	---	---	213,000	---	---	213,000	---	29,381
Duluth	86,265	76,224,118	---	90,000	36,010,882	47,900,000	1,765,104	310,000	162,300,104	32,940,000	37,808,360
Dumont	100	---	---	---	---	261,000	---	---	261,000	---	190,734
Dundas	1,367	---	1,205,000	---	---	4,765,000	---	---	5,970,000	1,965,000	990,315
Dundee	68	---	---	---	---	176,000	---	---	176,000	---	---
Dunnell	167	---	---	---	---	---	---	---	---	---	222,351
Eagan	64,206	17,630,000	---	---	4,155,000	---	---	3,900,000	25,685,000	9,015,000	940,000
Eagle Bend	535	---	---	---	700,000	2,600,000	---	---	3,300,000	720,000	283,000
Eagle Lake	2,422	1,090,000	---	---	2,535,000	330,000	---	---	3,955,000	135,000	502,819
East Bethel	11,626	2,920,000	---	---	325,000	19,230,000	---	---	22,475,000	---	68,589
East Grand Forks	8,601	---	---	---	11,220,000	---	---	---	11,220,000	205,000	7,627,375
East Gull Lake	1,004	---	---	---	2,645,000	355,000	---	---	3,000,000	355,000	5,314,066
Echo	278	---	---	---	270,000	400,000	---	---	670,000	---	---
Eden Prairie	60,797	18,360,000	---	---	7,000,000	---	3,795,000	---	29,155,000	4,820,000	4,753,000
Eden Valley	1,042	---	---	---	565,000	585,000	---	---	1,150,000	655,000	2,980,767
Edgerton	1,189	---	---	---	---	32,251	---	---	32,251	---	268,000
Edina	47,941	31,800,000	3,320,000	---	16,270,000	23,375,000	13,370,000	---	88,135,000	13,545,000	---
Effie	123	---	---	---	---	303,000	---	---	303,000	---	---
Elba	152	---	---	---	60,000	---	---	---	60,000	---	---
Elbow Lake	1,176	---	---	---	4,315,000	105,000	---	---	4,420,000	4,105,000	1,038,937
Elgin	1,089	42,000	180,000	---	251,000	780,000	---	---	1,253,000	960,000	---
Elizabeth	173	---	---	---	---	547,000	---	---	547,000	---	71,233
Elk River	22,974	20,525,000	375,000	---	3,460,000	540,000	13,120,000	---	38,020,000	4,020,000	5,138,876
Elko New Market	4,110	2,045,000	---	---	4,050,000	3,910,000	---	---	10,005,000	290,000	749,500

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Ellendale	691	---	---	---	92,000	---	---	---	92,000	---	2,850,814
Ellsworth	463	---	---	---	---	465,000	---	---	465,000	---	21,900
Elmore	663	---	---	---	475,000	470,000	---	---	945,000	---	2,276,384
Ely	3,460	342,700	860,000	---	---	5,580,000	---	---	6,782,700	970,000	3,728,152
Elysian	652	---	---	---	1,050,000	552,000	---	---	1,602,000	505,000	860,200
Emily	813	---	---	---	1,100,000	1,585,000	---	---	2,685,000	---	6,689
Emmons	391	---	---	---	---	---	---	---	---	---	179,000
Erhard	148	28,000	---	---	---	---	---	---	28,000	---	---
Erskine	503	35,000	---	---	---	636,760	---	---	671,760	---	---
Evan	86	---	---	---	---	---	---	---	---	---	326,500
Evansville	612	---	---	---	2,140,000	---	---	---	2,140,000	---	1,474,435
Eveleth	3,718	---	---	---	652,251	901,202	---	---	1,553,453	---	6,614,482
Excelsior	2,188	---	---	---	2,795,000	835,000	---	---	3,630,000	---	---
Eyota	1,977	---	---	---	1,790,000	4,230,000	---	---	6,020,000	3,135,000	120,000
Fairfax	1,235	---	---	---	80,000	3,660,546	---	---	3,740,546	2,460,000	93,285
Fairmont	10,666	---	65,000	---	16,140,000	3,750,000	---	---	19,955,000	8,160,000	10,323,000
Falcon Heights	5,321	---	200,000	---	---	---	---	---	200,000	---	300,000
Faribault	23,352	16,045,000	---	---	4,325,000	3,095,000	---	---	23,465,000	1,960,000	13,421,143
Farmington	21,086	665,000	320,000	---	33,830,000	5,444,173	---	---	40,259,173	4,575,000	1,305,000
Federal Dam	110	---	---	---	47,200	42,966	---	---	90,166	---	---
Fergus Falls	13,138	2,430,000	510,000	---	10,640,000	4,400,000	840,000	---	18,820,000	195,000	4,220,833
Fertile	842	22,000	---	---	---	---	---	---	22,000	---	703,769
Fifty Lakes	387	---	---	---	---	---	---	---	---	---	285,496
Finlayson	315	---	---	---	62,000	385,000	---	---	447,000	447,000	246,339
Fisher	435	---	---	---	129,000	1,162,000	---	---	1,291,000	---	1,572,757
Flensburg	225	---	---	---	---	---	---	---	---	---	41,548
Floodwood	528	---	---	---	---	154,700	---	---	154,700	---	219,000
Florence	39	---	---	---	---	---	---	---	---	---	28,500
Foley	2,603	---	---	---	4,873,000	339,785	---	---	5,212,785	---	---
Forada	185	336,843	---	---	---	1,597,000	---	---	1,933,843	---	290,438
Forest Lake	18,375	---	4,860,000	---	1,045,000	6,685,000	---	---	12,590,000	6,465,000	1,449,545
Foreston	533	---	---	---	545,000	410,000	---	---	955,000	---	---
Fosston	1,527	925,000	330,000	---	1,095,000	4,989,000	385,000	---	7,724,000	875,000	1,598,444
Fountain	410	---	---	---	---	---	---	---	---	---	1,010,000
Franklin	510	345,000	---	---	---	1,238,000	---	---	1,583,000	---	153,595
Frazee	1,350	---	---	---	1,835,000	695,000	252,665	---	2,782,665	875,000	109,562
Freeborn	297	---	---	---	---	---	---	---	---	---	142,879
Freeport	632	---	---	---	5,427,911	325,000	---	---	5,752,911	325,000	---
Fridley	27,208	---	---	---	7,570,000	8,160,000	---	---	15,730,000	---	550,000
Frost	198	---	---	---	---	1,043,000	---	---	1,043,000	---	300,000
Fulda	1,318	---	535,000	---	---	663,000	---	---	1,198,000	---	228,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond								Refunding	Other Long-Term Indebtedness	
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness			
Garfield	354	---	---	---	---	1,245,000	60,000	---	---	1,305,000	---	358,991
Garrison	210	225,000	---	---	---	---	---	---	---	225,000	---	---
Garvin	135	---	---	---	---	273,000	---	---	---	273,000	---	31,295
Gary	214	840,000	---	---	---	---	---	---	---	840,000	---	---
Gaylord	2,305	---	1,615,000	---	7,398,284	5,086,716	---	---	---	14,100,000	6,255,000	---
Gem Lake	393	---	---	---	533,651	820,000	---	---	---	1,353,651	---	---
Ghent	370	---	472,000	---	165,000	---	---	---	---	637,000	---	162,832
Gibbon	772	700,000	---	---	---	---	---	---	---	700,000	---	---
Gilbert	1,799	---	---	---	1,300,000	---	---	125,000	---	1,425,000	670,000	1,258,459
Glencoe	5,631	1,116,000	1,010,000	---	4,869,000	5,425,000	6,715,000	---	---	19,135,000	9,065,000	1,403,234
Glenville	643	---	---	---	337,500	---	---	---	---	337,500	---	---
Glenwood	2,564	---	---	---	55,000	507,225	---	---	---	562,225	---	1,137,000
Glyndon	1,394	1,965,000	---	---	518,959	---	---	---	---	2,483,959	---	1,800,917
Golden Valley	20,371	3,080,000	14,940,000	---	58,205,000	3,470,000	---	2,290,000	---	81,985,000	10,345,000	2,190,000
Good Thunder	583	---	---	---	345,000	533,000	---	---	---	878,000	---	90,000
Goodhue	1,176	---	208,981	---	590,000	2,620,000	---	---	---	3,418,981	750,000	---
Goodridge	132	---	---	---	9,000	---	---	---	---	9,000	9,000	---
Goodview	4,036	---	---	---	2,940,000	---	---	---	---	2,940,000	---	4,190,262
Graceville	577	---	---	---	---	235,000	3,506,000	---	---	3,741,000	1,865,000	166,562
Grand Marais	1,351	---	---	---	6,250,000	352,000	3,570,000	---	---	10,172,000	2,445,000	1,298,000
Grand Meadow	1,139	---	910,000	---	1,451,000	1,170,000	---	---	---	3,531,000	1,170,000	---
Grand Rapids	10,869	635,000	850,000	---	21,350,000	6,395,000	865,000	960,000	---	31,055,000	2,340,000	23,245,597
Granite Falls	2,897	925,000	---	---	4,154,000	9,636,000	4,218,932	---	---	18,933,932	3,424,000	35,985
Grant	4,096	---	---	---	137,189	---	---	---	---	137,189	---	---
Green Isle	559	---	---	---	2,151,681	830,945	1,722,400	---	---	4,705,026	2,397,400	---
Greenbush	719	---	---	---	---	224,184	113,516	---	---	337,700	---	2,080,820
Greenfield	2,777	120,000	---	---	3,765,000	---	1,120,000	---	---	5,005,000	3,885,000	---
Greenwald	222	206,141	---	---	---	---	---	---	---	206,141	---	---
Grey Eagle	348	470,000	---	---	55,000	---	---	---	---	525,000	---	122,121
Grove City	635	---	---	---	---	1,288,395	725,000	---	---	2,013,395	725,000	46,875
Grygla	221	---	---	---	240,000	---	---	---	---	240,000	240,000	---
Hackensack	313	109,000	---	---	143,000	267,000	425,000	---	---	944,000	109,000	193,462
Hadley	61	---	---	---	---	896,000	---	---	---	896,000	---	305,966
Hallock	981	---	---	---	3,415,000	1,015,000	---	---	---	4,430,000	---	---
Halstad	597	---	---	---	220,000	---	---	---	---	220,000	---	---
Ham Lake	15,296	2,385,000	---	---	---	---	---	---	---	2,385,000	---	---
Hamburg	513	---	---	---	185,000	---	---	---	---	185,000	---	1,037,700
Hammond	132	---	---	---	---	328,000	---	---	---	328,000	---	---
Hampton	689	440,000	---	---	---	---	1,405,000	---	---	1,845,000	---	---
Hancock	765	280,000	---	---	---	3,776,303	---	---	---	4,056,303	1,115,000	20,433
Hanley Falls	304	90,000	---	---	---	---	---	---	---	90,000	---	1,364,903

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Hanover	2,938	---	---	---	2,166,000	---	935,000	---	3,101,000	766,000	350,920
Hanska	402	---	---	---	370,000	475,000	---	---	845,000	---	24,209
Hardwick	198	---	---	---	---	---	---	---	---	---	74,729
Harmony	1,020	358,600	---	---	---	2,510,000	---	---	2,868,600	2,530,000	973,935
Harris	1,132	---	---	---	---	---	---	---	---	---	6,392,239
Hartland	315	---	---	---	25,000	---	---	---	25,000	---	20,682
Hastings	22,172	6,500,000	---	---	20,585,000	---	4,135,000	---	31,220,000	8,640,000	4,260,000
Hatfield	54	---	---	---	---	27,500	---	---	27,500	---	---
Hawley	2,067	290,000	---	---	3,366,000	4,313,000	420,000	---	8,389,000	1,030,000	---
Hayfield	1,340	---	110,000	---	1,040,000	550,000	1,660,000	---	3,360,000	550,000	65,133
Hayward	250	---	---	---	162,000	170,000	---	---	332,000	---	---
Hazel Run	63	---	---	---	---	74,500	---	---	74,500	---	---
Hector	1,151	95,000	---	---	625,000	205,000	2,541,950	---	3,466,950	95,000	773,664
Henderson	886	52,000	373,000	---	2,455,000	4,843,000	---	---	7,723,000	2,140,000	112,804
Hendricks	713	236,215	---	---	---	---	1,970,936	---	2,207,151	---	100,000
Hendrum	307	---	569,591	---	64,000	567,713	---	---	1,201,304	---	25,133
Henning	802	---	---	---	---	7,236,000	241,043	---	7,477,043	3,305,000	533,683
Henriette	71	---	---	---	---	43,557	---	---	43,557	---	---
Herman	437	---	---	---	695,650	1,314,500	---	---	2,010,150	---	171,656
Hermantown	9,414	---	---	---	14,765,000	5,085,000	8,780,000	---	28,630,000	2,095,000	40,070
Heron Lake	698	---	1,170,000	---	---	2,561,000	71,000	---	3,802,000	---	151,716
Hewitt	266	58,625	---	---	---	---	---	---	58,625	---	---
Hibbing	16,361	1,480,000	300,000	---	---	2,027,949	2,215,000	---	6,022,949	---	16,215,053
Hill City	633	---	---	---	---	1,110,000	---	---	1,110,000	---	---
Hilltop	744	---	80,000	---	---	---	---	---	80,000	---	---
Hinckley	1,800	30,000	880,000	---	---	90,000	975,000	---	1,975,000	---	2,984,084
Hitterdal	201	---	335,000	---	---	169,400	---	---	504,400	---	129,000
Hoffman	681	---	---	---	983,000	1,690,000	---	140,000	2,813,000	---	1,818,947
Hokah	580	---	---	---	---	1,105,000	---	---	1,105,000	---	---
Holdingsford	708	588,500	---	---	---	---	---	---	588,500	305,000	---
Hollandale	303	---	---	---	---	55,000	---	---	55,000	---	---
Holloway	92	342,000	---	---	---	---	---	---	342,000	---	---
Hopkins	17,591	8,625,000	8,550,000	---	4,665,000	2,315,000	5,080,000	---	29,235,000	8,230,000	355,556
Houston	979	771,000	---	125,000	125,000	---	---	---	1,021,000	125,000	309,136
Howard Lake	1,962	3,865,000	540,000	---	---	6,170,000	210,000	---	10,785,000	5,140,000	3,636,204
Hoyt Lakes	2,017	445,000	32,883	---	400,000	---	---	---	877,883	445,000	1,501,680
Hugo	13,332	3,180,000	---	---	1,950,000	---	---	9,040,000	14,170,000	---	---
Hutchinson	14,178	145,000	420,000	---	19,655,000	76,144,371	23,640,000	---	120,004,371	16,180,000	10,768,349
Ihlen	63	---	---	---	---	---	---	---	---	---	78,531
Independence	3,504	---	---	---	1,064,000	1,040,000	---	---	2,104,000	---	275,000
International Falls	6,424	---	---	---	---	---	11,365,000	---	11,365,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Inver Grove Heights	33,880	31,416,708	11,128,847	---	16,055,000	---	1,620,000	---	60,220,555	13,740,000	825,000
Iona	137	---	---	---	---	726,000	---	---	726,000	---	---
Iron Junction	86	---	---	---	---	255,597	---	---	255,597	---	---
Ironton	572	---	---	---	---	---	---	---	---	---	287,300
Isanti	5,251	---	---	---	7,675,000	10,454,458	---	---	18,129,458	236,500	---
Isle	751	---	93,000	---	162,000	3,711,000	---	---	3,966,000	---	192,145
Jackson	3,299	---	---	---	1,685,000	85,000	4,035,000	750,000	6,555,000	85,000	136,963
Janesville	2,256	---	---	---	8,420,000	695,000	115,000	---	9,230,000	3,585,000	354,433
Jasper	633	---	---	---	350,000	289,000	538,214	---	1,177,214	---	478,360
Jordan	5,470	---	---	---	9,960,000	9,500,000	---	---	19,460,000	3,435,000	5,281,000
Kandiyohi	491	224,000	---	---	---	---	215,000	---	439,000	224,000	97,630
Karlstad	760	---	---	---	---	270,000	339,148	---	609,148	170,000	117,080
Kasson	5,931	---	---	---	1,720,000	695,000	1,765,000	---	4,180,000	700,000	9,448,000
Keewatin	1,068	---	---	---	---	---	---	---	---	---	479,073
Kelliher	262	---	---	---	133,000	---	---	---	133,000	---	---
Kellogg	456	---	---	---	510,000	---	---	---	510,000	---	---
Kennedy	193	---	---	---	---	76,000	---	---	76,000	76,000	13,920
Kenneth	68	---	---	---	---	211,000	---	---	211,000	---	---
Kent	81	156,000	---	---	---	---	---	---	156,000	---	---
Kenyon	1,815	---	---	---	860,000	125,000	460,000	---	1,445,000	1,320,000	68,000
Kerkhoven	759	---	---	---	470,000	590,000	300,347	---	1,360,347	---	---
Kettle River	180	155,000	---	---	---	672,800	---	---	827,800	---	---
Kiester	501	---	630,000	---	---	---	---	---	630,000	630,000	249,000
Kilkenny	134	---	---	---	---	110,000	---	---	110,000	---	---
Kimball	762	---	---	---	2,101,000	480,000	---	---	2,581,000	480,000	11,899
La Crescent	4,830	---	---	---	2,025,000	7,965,000	---	---	9,990,000	225,000	35,000
La Salle	87	---	---	---	---	---	340,000	---	340,000	---	---
Lake Benton	683	---	---	---	---	2,639,440	---	---	2,639,440	---	324,537
Lake Bronson	229	---	---	---	---	703,000	---	---	703,000	---	---
Lake City	5,063	---	---	---	1,819,999	1,365,000	3,958,442	---	7,143,441	---	5,129,591
Lake Crystal	2,549	6,175,000	---	---	1,280,000	5,906,000	2,265,000	---	15,626,000	8,440,000	541,639
Lake Elmo	8,069	---	---	---	7,070,000	4,680,000	---	---	11,750,000	2,850,000	240,000
Lake Henry	103	---	---	---	---	130,000	---	---	130,000	---	20,463
Lake Lillian	238	---	---	---	---	---	---	---	---	---	699,972
Lake Park	783	---	---	---	---	255,000	---	---	255,000	255,000	572,520
Lake Saint Croix Beach	1,051	---	---	---	---	---	279,000	---	279,000	---	---
Lake Shore	1,004	---	---	---	---	240,000	---	---	240,000	---	50,097
Lake Wilson	251	---	---	---	194,000	409,703	258,680	---	862,383	---	125,193
Lakefield	1,694	1,675,000	---	---	205,000	---	---	---	1,880,000	205,000	2,537,369
Lakeland	1,796	650,000	---	---	---	1,310,000	---	---	1,960,000	---	---
Lakeville	55,954	53,335,000	3,590,000	---	6,705,000	5,715,000	15,900,000	6,450,000	91,695,000	16,745,000	3,164,052

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond									Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	
Lamberton	824	---	---	---	2,502,000	409,000	143,638	---	3,054,638	---	87,448
Landfall	686	---	---	---	---	---	---	---	---	---	5,378,026
Lanesboro	754	1,466,000	15,000	---	---	1,275,000	---	---	2,756,000	1,380,000	230,031
Laporte	111	---	---	---	---	805,000	---	---	805,000	---	---
Lauderdale	2,379	---	---	---	1,025,000	---	---	---	1,025,000	---	---
Le Center	2,499	---	---	---	8,202,000	1,385,000	---	---	9,587,000	3,370,000	6,403,317
Le Sueur	4,058	5,151,000	350,000	---	5,940,000	5,325,000	8,047,693	---	24,813,693	5,180,000	17,643,452
LeRoy	929	---	---	---	885,000	2,640,700	---	---	3,525,700	2,400,000	126,054
Lester Prairie	1,730	---	---	---	---	3,795,000	---	---	3,795,000	---	---
Lewiston	1,620	1,630,000	---	---	678,000	2,007,000	---	---	4,315,000	665,000	1,516,275
Lewisville	250	730,000	---	---	---	192,000	---	---	922,000	---	---
Lexington	2,049	---	---	---	1,069,000	1,040,000	---	---	2,109,000	---	526,787
Lilydale	623	---	790,000	---	---	---	490,000	---	1,280,000	---	---
Lindstrom	4,442	---	---	---	1,855,000	2,670,000	---	---	4,525,000	715,000	338,702
Lino Lakes	20,216	2,910,000	6,335,000	---	9,175,000	1,215,000	---	---	19,635,000	6,425,000	4,736,000
Lismore	227	174,463	---	---	---	431,000	---	---	605,463	---	109,000
Litchfield	6,726	525,000	---	---	1,460,000	4,455,000	16,155,000	---	22,595,000	535,000	20,825,783
Little Canada	9,773	---	4,140,000	---	4,800,000	---	---	---	8,940,000	---	449,353
Little Falls	8,343	445,000	649,235	---	24,650,000	1,708,000	---	---	27,452,235	14,935,000	5,949,000
Littlefork	647	329,000	---	---	---	910,000	---	---	1,239,000	---	418,200
Long Beach	335	---	---	---	---	---	---	---	---	---	527,292
Long Lake	1,768	---	---	---	1,225,000	115,000	---	---	1,340,000	415,000	---
Long Prairie	3,458	---	---	---	4,015,000	2,830,000	260,000	---	7,105,000	1,590,000	678,000
Longville	156	---	---	---	---	1,031,376	---	---	1,031,376	---	206,807
Lonsdale	3,674	---	---	---	5,320,000	416,000	---	---	5,736,000	456,000	4,978,027
Loretto	650	---	---	---	76,000	---	---	---	76,000	---	643,000
Lowry	299	---	---	---	645,000	1,454,000	---	---	2,099,000	---	357,191
Lucan	191	---	---	---	---	345,000	---	---	345,000	---	---
Luverne	4,745	1,490,000	387,500	---	1,235,000	4,735,000	---	65,000	7,912,500	2,520,000	411,236
Lyle	551	190,700	233,000	---	---	84,000	---	---	507,700	---	---
Lynd	448	285,000	---	---	---	162,296	---	---	447,296	---	---
Mabel	780	---	110,000	---	---	---	---	---	110,000	---	1,491,257
Madelia	2,308	---	---	---	2,131,876	960,093	465,000	---	3,556,969	1,340,000	4,298,125
Madison	1,551	8,610,000	---	---	---	2,571,000	935,000	---	12,116,000	---	---
Madison Lake	1,017	13,000	---	---	745,000	1,154,911	---	---	1,912,911	560,000	---
Magnolia	222	496,100	---	---	---	---	---	---	496,100	---	44,287
Mahnomen	1,214	605,000	---	---	---	88,000	---	---	693,000	---	1,272,891
Mahtomedi	7,676	4,300,000	---	---	4,890,000	2,960,000	---	---	12,150,000	---	630,000
Manchester	57	49,000	---	---	92,000	---	---	---	141,000	---	---
Mankato	39,309	4,840,000	995,000	---	62,635,000	55,310,845	---	---	123,780,845	17,765,000	369,532
Mantorville	1,197	---	---	---	420,000	820,000	---	---	1,240,000	---	400,558

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Maple Grove	61,567	68,210,000	---	---	47,065,000	7,755,000	---	---	123,030,000	35,505,000	6,878,246
Maple Lake	2,059	---	185,000	---	2,265,000	2,904,000	---	---	5,354,000	---	---
Maple Plain	1,768	295,000	---	---	---	189,000	---	---	484,000	---	3,178,557
Mapleton	1,756	---	---	---	4,599,000	---	---	---	4,599,000	1,284,000	---
Mapleview	176	135,000	---	---	---	---	---	---	135,000	---	---
Maplewood	38,018	8,335,000	4,067,297	---	53,145,000	5,155,000	---	8,205,000	78,907,297	28,700,000	1,076,689
Marble	701	103,600	---	---	---	15,750	---	---	119,350	---	99,000
Marine on Saint Croix	689	---	---	---	168,000	---	---	---	168,000	---	20,000
Marshall	13,680	1,940,000	3,165,000	---	13,375,000	14,775,000	39,355,000	---	72,610,000	10,470,000	1,051,279
Mayer	1,749	---	---	---	2,735,000	9,150,000	---	---	11,885,000	4,750,000	2,970,307
Maynard	366	120,000	5,000	---	---	1,014,800	---	---	1,139,800	---	402,000
Mazeppa	842	---	---	---	1,095,000	---	---	---	1,095,000	---	167,000
McGrath	80	29,400	---	---	---	---	---	---	29,400	---	---
McGregor	391	310,000	---	1,350,000	---	---	---	---	1,660,000	---	22,505
McIntosh	625	---	---	---	215,000	4,063,000	---	---	4,278,000	415,000	582,698
Meadowlands	134	---	---	---	---	---	---	---	---	---	2,643
Medford	1,239	---	---	---	1,950,000	2,939,950	---	---	4,889,950	1,950,000	135,589
Medina	4,892	140,000	855,000	---	2,480,000	7,365,000	---	---	10,840,000	---	---
Melrose	3,598	---	---	---	2,950,000	7,755,000	---	---	10,705,000	2,550,000	1,385,700
Menahga	1,306	2,126,000	---	---	1,723,000	929,000	---	---	4,778,000	90,000	42,704
Mendota	198	39,000	---	---	---	---	---	---	39,000	---	---
Mendota Heights	11,071	3,345,000	---	---	8,275,000	---	---	---	11,620,000	---	---
Middle River	303	---	---	---	---	271,100	---	---	271,100	---	29,082
Miesville	125	---	---	---	---	---	---	---	---	---	7,117
Milaca	2,946	---	---	---	1,490,000	4,627,000	1,430,000	---	7,547,000	2,410,000	766,907
Miltona	424	---	55,000	---	524,700	---	260,000	---	839,700	---	292,721
Minneapolis	382,578	236,570,000	139,830,000	---	47,806,000	473,582,000	26,700,000	---	924,488,000	496,360,000	224,715,919
Minneota	1,392	---	440,000	---	1,530,000	---	---	---	1,970,000	865,000	1,175,436
Minnesota Lake	687	---	---	---	740,000	---	---	---	740,000	---	7,881
Minnnetonka	49,734	13,760,000	---	---	---	6,795,000	---	---	20,555,000	6,800,000	---
Minnnetonka Beach	539	890,000	---	---	---	---	---	---	890,000	---	---
Minnetrissa	6,384	---	---	---	4,380,000	905,000	5,520,000	---	10,805,000	905,000	710,841
Montevideo	5,383	610,056	---	---	5,167,425	2,377,519	---	---	8,155,000	3,830,000	10,256,681
Montgomery	2,956	---	---	---	3,225,000	8,578,253	1,235,000	650,000	13,688,253	6,600,000	6,493,273
Monticello	12,759	12,279,000	---	---	21,320,000	---	31,365,000	---	64,964,000	15,469,000	---
Montrose	2,847	2,700,000	---	---	2,880,000	1,409,044	---	---	6,989,044	1,975,000	4,037,000
Moorhead	38,065	1,655,000	13,360,000	---	139,555,000	1,945,000	39,965,000	---	196,480,000	20,222,000	21,091,767
Moose Lake	2,751	---	210,000	---	---	1,992,000	1,625,000	---	3,827,000	346,000	5,343,932
Mora	3,571	2,375,000	---	---	1,259,995	1,848,000	1,627,300	---	7,110,295	255,000	---
Morgan	896	---	---	---	---	965,000	---	---	965,000	965,000	498,525
Morris	5,286	2,610,000	---	---	8,460,000	---	650,000	---	11,720,000	2,610,000	2,183,691

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Morristown	987	---	---	---	---	30,000	760,000	---	790,000	815,000	639,364
Morton	411	---	---	---	---	291,000	---	---	291,000	---	---
Motley	671	1,045,000	---	---	30,000	515,000	---	---	1,590,000	250,000	---
Mound	9,052	14,940,000	8,712,000	---	19,552,001	5,350,000	740,000	---	49,294,001	6,917,000	30,158
Mounds View	12,155	1,002,339	---	---	1,155,000	655,000	---	---	2,812,339	655,000	---
Mountain Iron	2,869	1,579,000	---	---	1,295,000	---	650,000	---	3,524,000	1,950,000	1,204,025
Mountain Lake	2,104	---	---	---	1,688,450	3,307,550	4,228,636	---	9,224,636	1,160,000	529,519
Murdock	278	---	---	---	179,000	---	---	---	179,000	---	---
Nashwauk	983	---	---	---	830,000	---	---	---	830,000	---	582,983
Nassau	72	150,000	---	---	---	---	---	---	150,000	---	---
Nelson	187	---	---	---	---	---	---	---	---	---	6,603
Nerstrand	295	---	---	---	---	955,500	---	---	955,500	---	180,889
Nevis	390	---	---	---	14,704	488,000	---	---	502,704	---	24,595
New Auburn	456	---	---	---	1,435,000	944,131	---	---	2,379,131	---	35,791
New Brighton	21,456	---	45,220,000	---	7,715,000	480,000	---	---	53,415,000	---	2,790,000
New Germany	372	470,000	---	---	1,660,000	1,475,000	---	---	3,605,000	---	241,417
New Hope	20,339	35,000	4,605,000	---	775,000	---	2,930,000	---	8,345,000	1,580,000	1,264,756
New London	1,251	---	---	---	3,295,000	---	---	---	3,295,000	680,000	150,812
New Munich	320	---	---	---	---	---	---	---	---	---	515,343
New Prague	7,321	5,184,420	106,000	---	10,806,909	2,260,000	492,301	---	18,849,630	1,031,000	34,086,945
New Richland	1,203	---	650,000	---	661,500	514,500	---	---	1,826,000	650,000	1,319,418
New Ulm	13,522	---	---	---	14,186,000	13,574,000	---	1,429,692	29,189,692	12,945,000	5,016,509
New York Mills	1,199	2,455,000	725,000	---	330,000	5,371,891	---	---	8,881,891	2,700,000	86,495
Newfolden	368	145,000	---	---	---	228,000	---	---	373,000	145,000	9,334
Newport	3,435	---	475,000	---	350,000	---	685,000	---	1,510,000	685,000	662,000
Nicollet	1,093	---	475,000	---	2,974,000	795,000	---	---	4,244,000	1,380,000	1,126,754
Nielsville	90	---	---	---	---	168,700	---	---	168,700	---	20,000
Nisswa	1,971	---	---	---	---	190,000	2,434,420	---	2,624,420	40,000	359,459
North Branch	10,125	3,047,417	6,565,000	---	16,630,000	3,625,000	25,150,000	---	55,017,417	7,060,000	9,197,237
North Mankato	13,394	---	1,445,000	---	23,385,000	12,670,000	---	---	37,500,000	6,520,000	1,286,527
North Saint Paul	11,460	9,480,000	1,930,000	---	---	8,740,000	---	620,000	20,770,000	2,155,000	1,258,394
Northfield	20,007	1,340,000	1,670,000	---	8,017,900	21,466,100	29,265,000	---	61,759,000	4,115,000	7,424,078
Northome	200	---	---	---	---	---	---	---	---	---	174,000
Norwood Young America	3,549	---	---	---	16,885,000	10,865,000	5,460,000	---	33,210,000	6,110,000	50,000
Nowthen	4,443	---	---	---	952,445	---	---	---	952,445	---	---
Oak Grove	8,031	---	1,610,000	---	609,540	---	---	---	2,219,540	---	460,000
Oak Park Heights	4,339	---	---	---	7,110,000	---	---	---	7,110,000	---	---
Oakdale	27,378	---	---	---	20,575,000	440,000	---	---	21,015,000	3,680,000	1,960,000
Odessa	135	---	---	---	---	430,000	---	---	430,000	---	51,000
Odin	106	53,477	---	---	---	166,000	---	---	219,477	---	53,943
Ogema	184	119,300	---	---	---	---	331,916	---	451,216	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Ogilvie	369	---	185,000	---	---	35,000	---	---	220,000	185,000	776,000
Okabena	188	---	---	---	---	326,000	---	---	326,000	326,000	---
Oklee	435	64,000	---	---	---	775,000	---	---	839,000	775,000	57,530
Olivia	2,484	---	---	---	7,025,383	3,595,766	---	---	10,621,149	4,395,000	790,257
Onamia	878	20,000	---	---	---	---	312,000	---	332,000	20,000	244,000
Ormsby	131	86,424	---	---	---	763,000	---	---	849,424	---	105,747
Orono	7,437	4,315,000	---	---	5,535,000	---	3,215,000	---	13,065,000	1,315,000	13,398
Oronoco	1,300	589,000	---	---	---	---	---	253,758	842,758	---	1,097,806
Orr	267	---	---	---	---	---	---	---	---	---	267,000
Ortonville	1,916	2,840,000	---	---	1,080,000	1,775,000	20,432,429	---	26,127,429	2,915,000	793,839
Osakis	1,740	---	---	---	3,050,000	---	---	---	3,050,000	1,395,000	490,111
Oslo	330	117,000	---	---	---	---	---	---	117,000	---	69,448
Osseo	2,430	---	2,115,000	---	8,145,000	---	---	---	10,260,000	1,045,000	24,278
Ostrander	254	---	---	---	---	346,000	---	---	346,000	---	---
Otsego	13,571	---	---	---	13,750,000	49,040,000	---	---	62,790,000	32,585,000	385,000
Ottertail	572	---	---	---	160,000	946,000	---	---	1,106,000	---	1,114,377
Owatonna	25,599	---	---	---	13,020,000	3,480,000	4,180,000	---	20,680,000	4,885,000	8,536,793
Palisade	167	---	---	---	---	---	---	---	---	---	98,263
Park Rapids	3,709	---	---	---	16,345,000	5,110,000	---	---	21,455,000	9,155,000	717,150
Parkers Prairie	1,011	---	---	---	1,255,000	---	715,000	---	1,970,000	---	339,391
Paynesville	2,432	---	---	---	5,210,000	115,000	---	---	5,325,000	635,000	---
Pease	242	---	---	---	415,000	65,000	---	---	480,000	---	---
Pelican Rapids	2,464	770,000	350,000	---	1,990,000	1,335,000	890,000	---	5,335,000	1,805,000	6,321,468
Pemberton	247	---	---	---	62,309	---	---	---	62,309	---	1,327,123
Pennock	508	1,294,000	---	---	480,000	---	---	---	1,774,000	---	---
Pequot Lakes	2,162	---	---	---	1,451,999	---	35,778	---	1,487,777	---	532,864
Perham	2,985	10,740,000	---	---	1,169,100	11,841,136	6,069,000	---	29,819,236	8,425,000	2,687,366
Perley	92	---	---	---	---	366,000	---	---	366,000	---	---
Peterson	199	---	---	---	---	---	---	---	---	---	399,000
Pierz	1,393	---	322,000	---	220,000	380,000	---	---	922,000	---	---
Pillager	469	---	---	---	1,920,000	1,155,000	---	---	3,075,000	105,000	287,981
Pine City	3,123	3,890,000	925,000	---	870,000	11,145,000	---	---	16,830,000	3,880,000	---
Pine Island	3,263	---	---	---	7,405,000	1,730,000	---	---	9,135,000	865,000	474,769
Pine River	944	---	---	---	---	315,000	---	---	315,000	---	302,000
Pipestone	4,317	---	1,225,000	---	5,263,610	6,096,390	---	---	12,585,000	2,240,000	1,997,758
Plainview	3,340	---	---	---	3,511,000	355,000	---	---	3,866,000	171,000	630,000
Plato	320	---	---	---	---	---	---	---	---	---	561,000
Plummer	292	88,000	---	---	---	---	---	---	88,000	---	17,826
Plymouth	70,576	27,985,000	3,730,000	---	370,000	---	8,360,000	---	40,445,000	3,490,000	---
Porter	183	---	---	---	---	---	---	---	---	---	140,335
Preston	1,325	1,360,999	---	268,509	---	2,164,001	450,000	---	4,243,509	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Princeton	4,698	---	---	---	3,145,000	3,340,000	10,807,000	---	17,292,000	6,355,000	2,932,000
Prinsburg	497	---	---	---	---	2,349,000	366,575	---	2,715,575	---	92,000
Prior Lake	22,796	9,545,000	310,000	---	8,095,000	8,835,000	9,280,000	---	36,065,000	5,680,000	---
Proctor	3,057	---	---	---	2,855,000	1,515,000	180,000	---	4,550,000	1,695,000	351,000
Racine	442	130,353	---	---	---	258,369	---	---	388,722	---	72,284
Ramsey	23,668	---	1,175,000	---	5,730,000	---	17,790,000	---	24,695,000	1,790,000	335,000
Randall	650	---	215,000	---	---	1,506,000	425,000	---	2,146,000	545,000	---
Ranier	145	---	---	---	---	---	---	---	---	---	222,000
Raymond	764	---	---	---	2,880,000	235,000	---	---	3,115,000	745,000	---
Red Lake Falls	1,427	2,755,819	---	---	1,228,000	1,305,000	---	---	5,288,819	2,505,000	224,506
Red Wing	16,459	---	---	---	1,920,000	25,282,965	---	---	27,202,965	920,000	260,710
Redwood Falls	5,254	3,059,999	---	---	---	24,363,952	80,000	---	27,503,951	7,200,378	320,000
Remer	370	225,916	---	---	111,594	311,723	---	---	649,233	---	110,000
Renville	1,287	---	---	---	460,000	4,790,117	170,000	---	5,420,117	2,350,000	198,000
Revere	95	---	---	---	---	86,000	---	---	86,000	---	40,000
Rice	1,275	100,000	---	---	184,667	110,000	---	---	394,667	100,000	879,000
Richfield	35,228	---	17,500,000	---	24,105,000	7,700,000	1,035,000	---	50,340,000	7,570,000	260,000
Richmond	1,422	---	---	---	1,561,000	2,437,000	278,000	---	4,276,000	278,000	7,600,421
Robbinsdale	13,953	4,770,000	5,255,000	---	1,430,000	4,020,000	---	---	15,475,000	5,370,000	826,500
Rochester	106,769	26,700,000	9,841,721	---	---	128,010,000	97,900,000	---	262,451,721	960,000	17,425,760
Rockford	4,316	525,000	---	---	3,315,000	---	2,225,000	---	6,065,000	2,085,000	990,440
Rockville	2,448	---	---	---	760,000	1,610,422	2,310,000	---	4,680,422	---	6,967,364
Rogers	8,597	---	1,665,000	---	5,175,000	1,174,841	8,815,000	---	16,829,841	1,335,000	1,325,704
Rollingstone	664	---	---	---	1,885,000	314,000	---	---	2,199,000	---	---
Roscoe	102	---	---	---	---	340,400	---	---	340,400	---	---
Rose Creek	394	---	---	---	70,000	---	---	---	70,000	---	191,603
Roseau	2,633	427,583	---	---	290,000	205,000	---	---	922,583	495,000	2,959,459
Rosemount	21,874	3,185,000	6,040,000	---	4,275,000	6,965,000	---	2,820,000	23,285,000	3,860,000	760,000
Roseville	33,660	7,860,000	---	---	1,330,000	---	---	---	9,190,000	---	2,330,000
Rothsay	493	---	---	---	155,000	215,000	---	---	370,000	215,000	265,000
Round Lake	376	---	---	---	---	20,000	---	---	20,000	20,000	32,742
Royalton	1,242	---	---	---	163,000	1,671,000	561,000	---	2,395,000	---	391,096
Rush City	3,079	117,000	---	---	590,000	---	---	---	707,000	117,000	3,899,735
Rushford	1,731	---	305,000	---	2,945,000	---	959,000	---	4,209,000	930,000	3,647,218
Rushford Village	807	425,000	---	---	---	---	---	---	425,000	---	95,629
Rushmore	342	180,000	---	---	---	65,000	---	---	245,000	180,000	610,876
Russell	338	---	---	---	---	---	---	---	---	---	14,983
Ruthton	241	---	---	---	35,000	170,000	---	---	205,000	205,000	67,232
Sabin	522	---	---	---	1,070,392	---	1,058,447	---	2,128,839	---	---
Sacred Heart	548	---	---	---	609,000	496,850	---	---	1,105,850	70,000	841,736
Saint Anthony	8,226	---	545,000	9,165,000	15,260,000	5,030,000	1,825,000	1,960,000	33,785,000	3,200,000	1,250,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

Name of City	Popu- lation	Type of Bond									Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	
Saint Augusta	3,317	1,414,998	---	---	---	55,000	---	---	1,469,998	---	6,347,044
Saint Bonifacius	2,283	---	---	---	2,455,000	1,741,607	---	---	4,196,607	1,890,000	---
Saint Charles	3,735	35,000	265,000	---	1,395,000	3,700,000	---	---	5,395,000	265,000	140,697
Saint Clair	868	365,000	---	---	270,000	1,371,787	773,000	---	2,779,787	365,000	1,090,000
Saint Cloud	65,842	34,110,000	3,060,000	---	56,585,000	52,555,000	6,960,000	26,220,000	179,490,000	20,450,000	38,944,565
Saint Francis	7,218	---	---	---	1,010,000	15,527,000	---	---	16,537,000	2,560,000	313,739
Saint Hilaire	279	25,700	---	---	---	---	---	---	25,700	---	1,052,600
Saint James	4,605	4,879,000	---	---	60,000	435,000	7,047,607	---	12,421,607	2,425,000	1,603,000
Saint Joseph	6,534	935,000	---	---	9,130,000	7,510,000	425,000	---	18,000,000	6,080,000	1,265,000
Saint Louis Park	45,250	---	7,410,000	---	26,335,000	11,335,000	---	---	45,080,000	7,105,000	---
Saint Martin	308	---	40,000	---	200,000	191,936	---	---	431,936	---	203,600
Saint Michael	16,399	1,985,000	---	---	38,194,326	4,535,674	2,097,000	---	46,812,000	6,535,674	---
Saint Paul	285,068	182,167,455	36,515,000	48,566,305	23,588,953	---	304,642,713	7,855,000	603,335,426	184,969,305	161,108,937
Saint Paul Park	5,279	---	---	---	4,430,000	---	---	---	4,430,000	2,280,000	189,000
Saint Peter	11,196	14,605,000	5,151,305	---	245,000	5,427,390	14,230,000	---	39,658,695	23,270,000	43,355,735
Sanborn	339	---	---	---	75,000	1,154,000	---	---	1,229,000	---	136,704
Sandstone	2,849	1,040,000	---	---	265,000	4,645,000	---	---	5,950,000	5,415,000	597,000
Sargeant	61	---	---	---	---	80,000	---	---	80,000	---	---
Sartell	15,876	38,181,350	---	---	---	26,987,016	---	---	65,168,366	38,181,350	725,000
Sauk Centre	4,317	11,160,000	1,405,000	---	5,550,000	1,809,174	195,000	---	20,119,174	14,795,000	3,189,790
Sauk Rapids	12,773	---	790,000	---	11,980,000	14,640,000	---	---	27,410,000	14,580,000	931,899
Savage	26,911	16,110,000	---	---	38,745,000	26,675,000	10,390,000	2,380,000	94,300,000	30,045,000	9,004,395
Scandia	3,936	---	---	---	1,420,000	---	---	---	1,420,000	510,000	200,000
Scanlon	991	---	---	---	435,000	245,000	---	---	680,000	245,000	46,617
Seaforth	86	---	---	---	---	359,000	---	---	359,000	---	---
Sebeka	711	---	---	---	3,648,000	652,942	---	---	4,300,942	195,000	53,262
Sedan	45	---	---	---	---	---	---	---	---	---	29,712
Shafer	1,045	---	---	---	---	1,273,000	---	---	1,273,000	---	1,079,800
Shakopee	37,076	1,430,000	---	---	17,280,000	---	21,470,000	---	40,180,000	22,900,000	---
Shelly	191	---	---	---	---	477,200	---	---	477,200	---	86,000
Sherburn	1,137	3,708,897	---	---	830,000	---	1,021,291	---	5,560,188	2,950,000	61,290
Shoreview	25,043	---	2,180,000	---	10,560,000	10,710,000	---	---	23,450,000	2,180,000	10,680,000
Shorewood	7,307	---	---	---	---	2,915,000	10,795,000	---	13,710,000	9,680,000	---
Silver Bay	1,887	109,042	---	---	194,332	---	363,083	---	666,457	---	1,521,029
Silver Lake	837	215,000	---	---	265,000	320,000	---	---	800,000	320,000	23,632
Skyline	289	---	---	---	---	350,000	---	---	350,000	350,000	809,140
Slayton	2,153	---	350,000	---	638,155	---	657,364	---	1,645,519	50,000	260,193
Sleepy Eye	3,599	---	---	---	5,705,000	5,513,000	---	---	11,218,000	2,550,000	3,376,404
South Haven	187	---	---	---	---	---	458,000	---	458,000	---	---
South Saint Paul	20,160	5,025,000	---	---	4,480,000	---	1,105,000	---	10,610,000	1,615,000	6,028,967
Spicer	1,167	3,369,000	---	---	1,666,000	---	---	---	5,035,000	3,235,000	372,325

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Spring Grove	1,330	---	550,000	---	---	---	1,607,000	---	2,157,000	---	---
Spring Lake Park	6,412	---	---	---	2,405,000	---	---	618,933	3,023,933	2,406,000	3,090,000
Spring Park	1,669	1,065,000	---	---	---	---	---	---	1,065,000	---	---
Spring Valley	2,479	70,000	525,000	---	1,905,000	820,000	985,000	---	4,305,000	70,000	---
Springfield	2,152	---	---	---	4,607,114	474,886	2,554,404	---	7,636,404	390,000	126,895
Squaw Lake	107	---	---	---	---	---	---	---	---	---	113,517
Stacy	1,456	53,000	---	---	1,990,000	1,060,000	1,320,000	---	4,423,000	35,000	3,283,000
Staples	2,981	1,975,000	---	---	7,661,000	---	630,000	---	10,266,000	---	1,640,427
Starbuck	1,302	2,060,000	---	---	1,823,987	956,682	---	---	4,840,669	1,110,000	40,407
Steen	180	---	---	---	---	---	---	---	---	---	11,600
Stephen	658	2,735,000	---	---	326,079	572,539	---	---	3,633,618	525,000	---
Stewart	571	1,340,419	---	---	490,000	497,000	---	---	2,327,419	---	---
Stewartville	5,916	1,620,000	---	---	2,978,000	2,600,000	185,000	---	7,383,000	97,000	78,890
Stillwater	18,225	16,605,000	6,160,000	---	2,750,000	3,520,000	---	---	29,035,000	11,610,000	309,577
Stockton	697	---	---	---	290,000	---	---	---	290,000	---	---
Storden	219	155,000	---	---	1,796,000	---	---	---	1,951,000	---	14,544
Strandquist	69	---	---	---	---	---	---	---	---	---	137,488
Sturgeon Lake	439	---	---	---	---	177,006	---	---	177,006	177,006	9,508,383
Sunburg	100	---	---	---	---	---	---	---	---	---	224,647
Sunfish Lake	521	350,000	---	---	---	---	---	---	350,000	---	---
Swanville	350	---	---	---	---	---	---	---	---	---	718,000
Tamarack	94	---	---	---	---	---	---	---	---	---	3,178
Taopi	58	---	---	---	---	---	---	---	---	---	85,735
Taylor Falls	976	---	---	---	215,000	---	---	---	215,000	215,000	2,089,030
Thief River Falls	8,573	---	---	---	510,000	9,124,537	---	---	9,634,537	6,460,000	176,377
Thomson	159	---	---	---	---	---	---	---	---	---	247,363
Tintah	63	---	---	---	---	---	---	---	---	---	40,237
Tower	500	---	345,000	---	---	130,000	---	---	475,000	---	936,784
Tracy	2,163	7,301,160	---	---	1,240,000	---	---	---	8,541,160	2,120,000	808,000
Trimont	747	---	---	---	60,000	---	137,881	---	197,881	---	1,285,000
Trosky	86	---	---	---	---	---	---	71,000	71,000	---	---
Truman	1,115	620,000	---	---	140,000	---	2,895,000	---	3,655,000	2,150,000	---
Twin Valley	821	455,000	---	---	---	2,529,794	---	---	2,984,794	455,000	---
Two Harbors	3,745	---	---	---	---	---	500,000	---	500,000	500,000	5,174,169
Tyler	1,143	932,100	---	---	50,000	2,577,900	95,000	---	3,655,000	3,690,000	43,247
Ulen	547	---	---	---	---	1,878,900	---	---	1,878,900	---	435,000
Underwood	341	---	---	---	---	1,492,000	619,022	---	2,111,022	---	---
Upsala	427	---	---	---	---	715,235	---	---	715,235	---	---
Urbank	54	---	---	---	---	100,000	---	---	100,000	---	---
Utica	291	---	---	---	---	---	---	---	---	---	106,000
Vadnais Heights	12,302	6,975,000	1,235,000	---	1,825,000	---	---	---	10,035,000	1,100,000	19,871,262

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Vergas	331	---	---	---	400,000	420,000	---	---	820,000	420,000	25,682
Vermillion	419	---	---	---	---	440,000	---	---	440,000	440,000	---
Verndale	602	---	---	---	---	267,600	---	---	267,600	---	395,879
Vernon Center	332	---	---	---	128,859	---	---	---	128,859	---	---
Vesta	319	---	---	---	180,000	---	---	---	180,000	---	65,000
Victoria	7,345	---	2,505,000	---	12,660,000	15,690,000	6,950,000	---	37,805,000	14,430,000	484,969
Viking	104	---	---	---	---	386,000	---	---	386,000	---	---
Virginia	8,712	2,867,500	118,000	---	235,000	14,962,500	---	---	18,183,000	10,528,000	25,487,768
Wabasha	2,521	---	685,000	---	245,000	845,000	---	---	1,775,000	1,275,000	4,089,000
Wabasso	696	---	1,105,000	---	805,000	2,710,000	230,364	---	4,850,364	1,825,000	210,350
Waconia	10,697	---	---	---	18,308,935	13,245,000	7,041,518	---	38,595,453	1,976,075	5,751,123
Wadena	4,088	1,725,000	---	---	2,475,000	---	---	---	4,200,000	1,725,000	1,794,745
Wahkon	206	---	---	---	---	1,285,000	---	---	1,285,000	---	---
Waite Park	6,715	1,255,000	6,458,607	---	20,100,000	5,790,000	---	---	33,603,607	19,325,000	1,808,007
Waldorf	229	---	---	---	---	---	---	---	---	---	43,902
Walker	941	715,000	---	---	540,000	---	---	---	1,255,000	715,000	1,790,624
Walnut Grove	871	---	---	---	3,027,000	2,735,000	---	---	5,762,000	---	165,588
Walters	73	---	---	---	---	243,836	---	---	243,836	---	---
Waltham	151	---	---	---	---	230,000	---	---	230,000	---	---
Wanamingo	1,086	---	705,000	---	5,005,000	849,000	615,750	---	7,174,750	4,215,000	1,266,697
Warren	1,563	1,799,264	---	---	19,000	---	415,000	---	2,233,264	---	387,390
Warroad	1,781	1,150,000	---	---	---	1,223,000	---	---	2,373,000	1,005,000	181,596
Waseca	9,410	2,525,000	1,015,000	---	1,445,000	3,320,000	---	---	8,305,000	1,215,000	6,704,144
Watertown	4,205	---	---	---	4,265,000	1,935,000	---	---	6,200,000	1,125,000	2,565,172
Waterville	1,868	---	---	---	2,168,000	2,835,000	---	---	5,003,000	450,000	115,000
Watkins	962	---	210,000	---	5,796,712	---	---	---	6,006,712	---	2,144,500
Watson	205	---	---	---	---	---	---	---	---	---	731,269
Waubun	400	---	---	---	---	155,000	---	---	155,000	---	107,895
Waverly	1,357	---	---	---	1,084,000	3,475,000	88,117	---	4,647,117	783,117	308,993
Wayzata	3,688	5,285,000	2,630,000	---	---	3,870,000	---	---	11,785,000	2,630,000	---
Welcome	686	545,000	---	---	---	---	252,352	---	797,352	---	431,796
Wells	2,343	---	---	---	1,680,000	2,647,130	---	---	4,327,130	615,000	6,574
West Concord	782	---	---	---	931,000	1,690,000	---	---	2,621,000	---	709,169
West Saint Paul	19,540	6,500,000	1,525,000	---	12,845,000	1,545,000	525,000	---	22,940,000	6,540,000	407,600
Westbrook	739	---	---	---	1,665,000	---	50,000	---	1,715,000	---	---
Wheaton	1,424	80,000	---	---	32,000	7,981,609	---	---	8,093,609	1,105,000	2,712,419
White Bear Lake	23,797	---	3,465,000	---	---	---	---	---	3,465,000	3,465,000	50,605
Wilder	60	---	---	---	---	---	---	---	---	---	47,000
Willernie	507	---	---	---	---	---	---	---	---	---	7,535
Williams	191	600,000	---	---	---	248,000	---	---	848,000	---	---
Willmar	19,610	---	---	---	12,585,000	49,080,000	9,215,000	---	70,880,000	---	79,168,264

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2010

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			
Willow River	415	---	---	---	---	271,000	---	---	271,000	---	---
Wilmont	339	---	---	---	---	---	---	---	---	---	757,243
Windom	4,646	---	---	---	5,593,865	2,212,110	9,320,000	---	17,125,975	785,000	4,610,430
Winger	220	---	---	---	74,000	---	---	---	74,000	---	---
Winnebago	1,437	---	---	---	2,175,000	1,517,000	---	---	3,692,000	260,000	210,118
Winona	27,592	2,510,000	---	---	3,895,000	5,200,000	---	---	11,605,000	---	515,000
Winsted	2,355	3,625,000	---	---	205,000	1,690,000	925,000	---	6,445,000	205,000	655,000
Winthrop	1,399	260,000	---	---	770,000	1,000,000	---	---	2,030,000	85,000	---
Winton	172	260,000	---	---	---	---	---	---	260,000	---	29,927
Wolf Lake	57	---	---	---	---	---	53,258	---	53,258	---	34,039
Wolverton	142	---	---	---	---	15,000	---	---	15,000	---	29,574
Wood Lake	439	64,000	---	---	---	829,000	---	---	893,000	---	---
Woodbury	61,961	35,565,000	1,450,000	---	15,245,000	1,420,000	---	---	53,680,000	17,075,000	10,396,914
Woodland	437	---	---	---	100,000	278,142	---	---	378,142	---	---
Woodstock	124	---	---	---	300,900	---	---	---	300,900	---	42,478
Worthington	12,764	---	60,000	---	10,030,000	2,660,000	2,015,000	---	14,765,000	---	2,841,319
Wrenshall	399	---	---	---	680,000	---	---	---	680,000	---	243,098
Wykoff	444	---	---	---	299,983	614,000	---	---	913,983	---	72,718
Wyoming	7,791	---	630,000	---	4,621,000	---	115,000	---	5,366,000	---	582,730
Zimmerman	5,228	---	---	---	---	---	---	---	---	---	6,245,854
Zumbro Falls	207	---	---	---	---	1,517,000	---	---	1,517,000	---	149,065
Zumbrota	3,252	---	---	---	2,780,000	1,340,000	---	---	4,120,000	---	---
State Total	4,303,255	\$1,532,680,335	\$557,680,782	\$79,450,187	\$2,335,413,474	\$2,351,405,396	\$1,170,369,410	\$111,432,952	\$8,138,432,536	\$2,051,199,506	\$1,588,511,727

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

Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ada	1,707	1,129,223	938,624	2,067,847	877,525	923,743	1,801,268	-12.9%	1,528,197	117.9%
Adrian	1,209	---	398,916	398,916	---	600,269	600,269	50.5%	804,408	74.6%
Afton	2,886	454,420	---	454,420	295,478	257,013	552,491	21.6%	1,199,024	46.1%
Aitkin	2,165	---	1,206,728	1,206,728	---	1,381,807	1,381,807	14.5%	1,703,447	81.1%
Albany	2,561	---	1,257,183	1,257,183	---	1,241,467	1,241,467	-1.3%	1,095,688	113.3%
Albert Lea	18,016	3,818,758	163,419	3,982,177	3,821,762	1,193,728	5,015,490	25.9%	13,214,230	38.0%
Alberta	103	87,000	139,630	226,630	87,000	129,410	216,410	-4.5%	69,995	309.2%
Albertville	7,044	1,117,002	176,692	1,293,694	1,070,100	178,928	1,249,028	-3.5%	2,552,907	48.9%
Alexandria	11,070	2,901,197	2,592,313	5,493,510	3,262,240	2,218,798	5,481,038	-0.2%	9,050,186	60.6%
Alpha	116	---	171,120	171,120	---	151,503	151,503	-11.5%	105,738	143.3%
Alvarado	363	7,222	137,259	144,481	116,436	146,110	262,546	81.7%	234,528	111.9%
Amboy	534	670,552	45,986	716,538	185,467	34,605	220,072	-69.3%	298,073	73.8%
Andover	30,598	5,812,522	(458,423)	5,354,099	6,459,220	(419,062)	6,040,158	12.8%	10,967,715	55.1%
Annandale	3,228	---	460,127	460,127	---	603,749	603,749	31.2%	1,547,443	39.0%
Anoka	17,142	3,691,641	2,677,602	6,369,243	3,543,174	3,164,805	6,707,979	5.3%	9,929,351	67.6%
Apple Valley	49,084	453,464	12,070,208	12,523,672	12,594,013	324,251	12,918,264	3.2%	25,641,369	50.4%
Appleton	1,412	551,103	421,856	972,959	551,103	543,006	1,094,109	12.5%	1,862,355	58.7%
Arco	75	89,829	37,033	126,862	60,055	9,776	69,831	-45.0%	61,997	112.6%
Arden Hills	9,552	---	2,531,582	2,531,582	---	2,199,391	2,199,391	-13.1%	3,620,086	60.8%
Arlington	2,233	---	1,531,415	1,531,415	130,814	1,175,204	1,306,018	-14.7%	1,735,121	75.3%
Askov	364	73,193	236,803	309,996	73,193	349,504	422,697	36.4%	167,814	251.9%
Atwater	1,133	1,320,580	352,325	1,672,905	1,003,328	353,739	1,357,067	-18.9%	558,506	243.0%
Aurora	1,682	510,996	---	510,996	488,921	---	488,921	-4.3%	1,380,114	35.4%
Austin	24,718	4,756,033	1,417,110	6,173,143	5,253,994	1,769,271	7,023,265	13.8%	14,159,925	49.6%
Avon	1,396	395,941	2,885,628	3,281,569	402,518	2,992,430	3,394,948	3.5%	965,740	351.5%
Babbitt	1,475	346,087	1,178,282	1,524,369	558,963	1,115,320	1,674,283	9.8%	1,813,428	92.3%
Badger	375	---	159,856	159,856	81,674	111,263	192,937	20.7%	238,879	80.8%
Bagley	1,392	1,067,182	---	1,067,182	1,056,765	---	1,056,765	-1.0%	799,628	132.2%
Balaton	643	267,966	718,695	986,661	272,136	614,346	886,482	-10.2%	637,049	139.2%
Barnesville	2,563	1,120,699	257,597	1,378,296	1,178,880	242,425	1,421,305	3.1%	1,933,305	73.5%
Barnum [31]	613	---	---	---	---	198,003	198,003	---	414,378	47.8%
Barrett	415	---	374,252	374,252	---	458,398	458,398	22.5%	312,376	146.7%
Battle Lake	875	504,598	315,169	819,767	393,288	375,739	769,027	-6.2%	569,004	135.2%
Baudette	1,106	---	296,700	296,700	---	185,782	185,782	-37.4%	802,941	23.1%
Baxter	7,610	---	9,639,851	9,639,851	579,806	2,771,578	3,351,384	-65.2%	5,262,868	63.7%
Bayport	3,471	1,270,937	3,232,600	4,503,537	---	7,481,248	7,481,248	66.1%	2,054,091	364.2%
Beaver Bay	181	---	432,896	432,896	---	467,475	467,475	8.0%	257,894	181.3%
Becker	4,538	644,398	1,562,529	2,206,927	644,398	1,504,107	2,148,505	-2.6%	3,435,138	62.5%
Belgrade	740	96,923	321,150	418,073	115,917	320,373	436,290	4.4%	460,026	94.8%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Belle Plaine	6,661	---	3,331,186	3,331,186	---	3,579,296	3,579,296	7.4%	3,098,581	115.5%
Belview	384	215,000	228,413	443,413	215,000	234,809	449,809	1.4%	218,706	205.7%
Bemidji	13,431	---	10,157,587	10,157,587	4,488,281	4,139,133	8,627,414	-15.1%	9,204,312	93.7%
Benson	3,240	875,129	1,078,937	1,954,066	948,489	1,078,791	2,027,280	3.7%	3,107,233	65.2%
Bertha	497	---	420,517	420,517	---	306,213	306,213	-27.2%	348,267	87.9%
Bethel	466	---	235,784	235,784	114,348	284,866	399,214	69.3%	212,025	188.3%
Big Lake	10,060	268,538	1,774,232	2,042,770	230,129	1,753,199	1,983,328	-2.9%	3,299,989	60.1%
Bigelow	235	---	(163,960)	(163,960)	---	(212,595)	(212,595)	-29.7%	147,823	-143.8%
Biwabik	969	276,368	236,649	513,017	376,931	88,668	465,599	-9.2%	1,264,838	36.8%
Blackduck	785	---	576,729	576,729	---	504,887	504,887	-12.5%	539,732	93.5%
Blaine	57,186	10,005,708	902,360	10,908,068	11,374,367	1,749,012	13,123,379	20.3%	25,148,969	52.2%
Blooming Prairie	1,996	708,077	452,188	1,160,265	740,608	560,011	1,300,619	12.1%	1,192,610	109.1%
Bloomington	82,893	24,266,094	---	24,266,094	27,274,829	---	27,274,829	12.4%	82,333,435	33.1%
Blue Earth	3,353	638,809	2,291,724	2,930,533	913,041	2,453,159	3,366,200	14.9%	2,815,614	119.6%
Boyd	175	---	348,768	348,768	---	314,949	314,949	-9.7%	243,429	129.4%
Braham	1,793	679,239	226,069	905,308	743,660	251,706	995,366	9.9%	935,204	106.4%
Brainerd	13,590	---	2,582,776	2,582,776	455,596	2,865,011	3,320,607	28.6%	12,345,762	26.9%
Breckenridge	3,386	---	2,510,943	2,510,943	---	2,628,244	2,628,244	4.7%	2,537,464	103.6%
Bricelyn	365	464,956	361,857	826,813	533,327	223,406	756,733	-8.5%	227,769	332.2%
Brooklyn Center	30,104	17,739,697	161,871	17,901,568	15,479,156	420,431	15,899,587	-11.2%	19,388,354	82.0%
Brooklyn Park	75,781	11,294,346	5,379,974	16,674,320	11,408,349	282,079	11,690,428	-29.9%	48,012,246	24.3%
Brooten	743	330,848	158,833	489,681	293,293	179,435	472,728	-3.5%	400,720	118.0%
Browerville	790	---	117,485	117,485	---	231,931	231,931	97.4%	420,412	55.2%
Brownton	762	---	497,085	497,085	---	566,578	566,578	14.0%	582,700	97.2%
Buffalo	15,453	---	(573,217)	(573,217)	---	(527,703)	(527,703)	7.9%	7,320,356	-7.2%
Buffalo Lake	733	475,000	2,949,127	3,424,127	---	298,658	298,658	-91.3%	596,158	50.1%
Buhl	1,000	14,845	1,393,301	1,408,146	10,616	1,023,172	1,033,788	-26.6%	855,220	120.9%
Burnsville	60,306	16,743,761	---	16,743,761	15,968,934	1,990,930	17,959,864	7.3%	33,092,645	54.3%
Butterfield	586	407,254	20,221	427,475	133,017	211,351	344,368	-19.4%	293,404	117.4%
Byron	4,914	988,904	309,298	1,298,202	90,114	959,738	1,049,852	-19.1%	1,418,807	74.0%
Caledonia	2,868	---	(321,559)	(321,559)	---	(193,480)	(193,480)	39.8%	1,651,593	-11.7%
Callaway	234	266,013	36,404	302,417	206,590	(52)	206,538	-31.7%	221,225	93.4%
Cambridge	8,111	3,617,685	---	3,617,685	3,253,528	---	3,253,528	-10.1%	5,467,863	59.5%
Canby	1,795	955,232	(73,221)	882,011	1,393,752	(152,812)	1,240,940	40.7%	1,197,839	103.6%
Cannon Falls	4,083	1,300,000	4,431,163	5,731,163	---	3,344,889	3,344,889	-41.6%	3,391,266	98.6%
Carver	3,724	---	954,589	954,589	---	1,336,798	1,336,798	40.0%	1,707,920	78.3%
Cass Lake	770	265,119	9,852	274,971	325,152	11,391	336,543	22.4%	726,565	46.3%
Centerville	3,792	1,224,448	20,856	1,245,304	1,063,198	24,662	1,087,860	-12.6%	2,035,938	53.4%
Ceylon	369	36,947	218,503	255,450	23,000	168,696	191,696	-25.0%	284,058	67.5%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Champlin	23,089	4,366,908	---	4,366,908	3,868,556	902,328	4,770,884	9.3%	11,126,070	42.9%
Chandler	270	132,113	27,559	159,672	125,508	18,822	144,330	-9.6%	190,381	75.8%
Chanhassen	22,952	4,358,992	1,137,109	5,496,101	5,836,929	1,459,792	7,296,721	32.8%	11,119,093	65.6%
Chaska	23,770	4,387,257	(516,663)	3,870,594	4,208,605	(838,266)	3,370,339	-12.9%	12,285,786	27.4%
Chatfield	2,779	349,717	1,847,746	2,197,463	440,464	2,031,558	2,472,022	12.5%	1,915,241	129.1%
Chisago City	4,967	704,031	466,219	1,170,250	2,175	1,018,834	1,021,009	-12.8%	1,863,457	54.8%
Chisholm	4,976	2,630,429	2,210,915	4,841,344	2,719,816	2,832,602	5,552,418	14.7%	4,450,924	124.7%
Chokio [31]	400	---	---	---	150,000	349,342	499,342	---	181,489	275.1%
Circle Pines	4,918	1,956,926	997,752	2,954,678	1,857,733	1,371,670	3,229,403	9.3%	2,036,637	158.6%
Clara City	1,360	942,194	867,278	1,809,472	968,070	991,472	1,959,542	8.3%	1,416,703	138.3%
Clarissa	681	324,226	165,626	489,852	321,561	151,970	473,531	-3.3%	254,493	186.1%
Clarkfield	863	285,488	402,491	687,979	28,087	607,678	635,765	-7.6%	841,400	75.6%
Cleveland	719	---	468,956	468,956	---	534,147	534,147	13.9%	343,101	155.7%
Climax	267	---	38,208	38,208	---	44,592	44,592	16.7%	100,293	44.5%
Cloquet	12,124	2,674,716	3,182,004	5,856,720	1,868,990	2,699,071	4,568,061	-22.0%	5,182,397	88.1%
Cohasset	2,698	---	2,879,318	2,879,318	---	3,216,582	3,216,582	11.7%	1,469,410	218.9%
Cokato	2,694	---	1,797,090	1,797,090	---	1,603,625	1,603,625	-10.8%	1,580,707	101.4%
Cold Spring	4,025	508,840	1,204,400	1,713,240	485,389	1,636,503	2,121,892	23.9%	2,255,536	94.1%
Cologne	1,519	1,930,887	---	1,930,887	1,589,882	265,791	1,855,673	-3.9%	847,148	219.0%
Columbia Heights	19,496	6,412,209	644,654	7,056,863	7,610,381	845,272	8,455,653	19.8%	12,314,341	68.7%
Columbus	3,914	3,006,849	---	3,006,849	3,484,837	---	3,484,837	15.9%	2,526,300	137.9%
Cook	574	275,804	570,586	846,390	263,748	555,859	819,607	-3.2%	705,455	116.2%
Coon Rapids	61,476	18,001,560	---	18,001,560	18,299,213	---	18,299,213	1.7%	29,898,881	61.2%
Corcoran	5,379	---	725,538	725,538	35,865	698,923	734,788	1.3%	3,097,229	23.7%
Cosmos	473	---	351,917	351,917	---	371,941	371,941	5.7%	387,813	95.9%
Cottage Grove	34,589	15,154,806	---	15,154,806	15,471,312	---	15,471,312	2.1%	14,651,824	105.6%
Cottonwood	1,212	---	901,497	901,497	---	829,585	829,585	-8.0%	1,106,774	75.0%
Courtland	611	160,024	38,760	198,784	171,349	---	171,349	-13.8%	160,918	106.5%
Crookston	7,891	---	3,489,471	3,489,471	---	3,985,218	3,985,218	14.2%	6,168,908	64.6%
Crosslake	2,141	289,304	1,430,597	1,719,901	367,115	1,504,466	1,871,581	8.8%	2,270,475	82.4%
Crystal	22,151	11,654,397	453,365	12,107,762	11,984,871	787,600	12,772,471	5.5%	13,028,349	98.0%
Currie	233	70,202	---	70,202	---	93,350	93,350	33.0%	137,795	67.7%
Dalton	253	---	80,182	80,182	---	76,060	76,060	-5.1%	133,592	56.9%
Danvers	97	11,819	---	11,819	17,351	---	17,351	46.8%	87,206	19.9%
Darfur	108	---	159,822	159,822	50,000	79,155	129,155	-19.2%	103,041	125.3%
Dassel	1,469	77,173	155,302	232,475	64,143	24,538	88,681	-61.9%	892,086	9.9%
Dawson	1,540	---	1,421,719	1,421,719	---	1,488,994	1,488,994	4.7%	1,429,702	104.1%
Dayton	4,671	2,232,509	---	2,232,509	---	1,465,766	1,465,766	-34.3%	2,473,575	59.3%
Deephaven	3,642	2,455,051	---	2,455,051	2,451,621	---	2,451,621	-0.1%	2,483,941	98.7%

[31] Reported on a cash basis in 2009.

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Deer River	930	96,202	132,396	228,598	96,225	236,600	332,825	45.6%	959,881	34.7%
Delano	5,464	321,648	1,602,196	1,923,844	397,970	306,718	704,688	-63.4%	2,692,770	26.2%
Delavan	179	210,034	2,349	212,383	205,649	67,088	272,737	28.4%	153,043	178.2%
Detroit Lakes	8,569	1,107,392	1,386,181	2,493,573	1,158,166	1,803,074	2,961,240	18.8%	6,478,587	45.7%
Dilworth	4,024	1,052,253	---	1,052,253	1,218,874	---	1,218,874	15.8%	1,468,705	83.0%
Dodge Center	2,670	1,078,658	185,641	1,264,299	1,080,134	178,288	1,258,422	-0.5%	1,527,936	82.4%
Dover	735	506,789	93,406	600,195	529,635	---	529,635	-11.8%	279,441	189.5%
Dovray	57	---	91,138	91,138	---	56,280	56,280	-38.2%	76,850	73.2%
Duluth	86,265	1,576,327	55,679,528	57,255,855	625,880	43,665,773	44,291,653	-22.6%	96,620,626	45.8%
Dundas	1,367	---	396,872	396,872	---	685,504	685,504	72.7%	953,496	71.9%
Dundee	68	60,928	---	60,928	58,196	---	58,196	-4.5%	44,414	131.0%
Dunnell	167	70,684	43,781	114,465	70,671	48,353	119,024	4.0%	150,564	79.1%
Eagan	64,206	4,817,638	11,564,243	16,381,881	5,240,684	13,263,504	18,504,188	13.0%	29,020,384	63.8%
Eagle Bend	535	434,481	118,027	552,508	405,000	90,680	495,680	-10.3%	725,949	68.3%
Eagle Lake	2,422	1,056,505	74,134	1,130,639	1,467,668	52,677	1,520,345	34.5%	1,101,733	138.0%
East Bethel	11,626	---	1,844,509	1,844,509	---	2,712,304	2,712,304	47.0%	4,704,635	57.7%
East Grand Forks	8,601	955,028	3,283,776	4,238,804	828,502	3,103,147	3,931,649	-7.2%	8,053,488	48.8%
East Gull Lake	1,004	---	139,032	139,032	---	170,502	170,502	22.6%	367,705	46.4%
Easton	199	191,335	247,973	439,308	183,487	332,339	515,826	17.4%	119,203	432.7%
Echo	278	---	301,781	301,781	---	282,939	282,939	-6.2%	271,962	104.0%
Eden Prairie	60,797	20,535,345	556,462	21,091,807	20,877,251	548,831	21,426,082	1.6%	39,668,354	54.0%
Edgerton	1,189	368,000	1,289,791	1,657,791	660,000	963,139	1,623,139	-2.1%	648,417	250.3%
Edina	47,941	11,094,859	13,749,938	24,844,797	11,373,201	16,829,211	28,202,412	13.5%	30,123,758	93.6%
Elk River	22,974	14,010,406	(466,294)	13,544,112	3,554,348	5,187,520	8,741,868	-35.5%	14,479,793	60.4%
Elko New Market	4,110	---	1,139,005	1,139,005	---	1,380,333	1,380,333	21.2%	1,572,627	87.8%
Elmore	663	161,370	---	161,370	---	394,961	394,961	144.8%	506,865	77.9%
Ely	3,460	589,094	1,708,658	2,297,752	81,107	2,493,574	2,574,681	12.1%	3,813,652	67.5%
Elysian	652	688,860	213,127	901,987	501,623	117,769	619,392	-31.3%	536,443	115.5%
Emily	813	---	696,054	696,054	---	---	---	-100.0%	644,356	---
Eveleth	3,718	34,972	3,655,910	3,690,882	18,463	4,257,890	4,276,353	15.9%	4,108,536	104.1%
Excelsior	2,188	1,036,931	802,425	1,839,356	1,088,821	898,516	1,987,337	8.0%	1,798,809	110.5%
Eyota	1,977	3,250	994,309	997,559	---	1,136,356	1,136,356	13.9%	556,994	204.0%
Fairfax	1,235	283,770	555,634	839,404	251,180	595,703	846,883	0.9%	1,065,783	79.5%
Fairmont	10,666	4,640,450	1,069,270	5,709,720	4,792,760	1,070,572	5,863,332	2.7%	7,306,880	80.2%
Falcon Heights	5,321	962,804	404,457	1,367,261	1,007,070	390,458	1,397,528	2.2%	1,733,405	80.6%
Faribault	23,352	7,978,432	3,371,263	11,349,695	6,710,989	3,210,122	9,921,111	-12.6%	16,485,953	60.2%
Farmington	21,086	2,125,884	52,771	2,178,655	2,188,528	(159,042)	2,029,486	-6.8%	9,709,402	20.9%
Fergus Falls	13,138	4,934,260	4,234,374	9,168,634	5,020,109	4,098,855	9,118,964	-0.5%	10,374,408	87.9%
Fertile	842	---	422,562	422,562	---	573,524	573,524	35.7%	416,397	137.7%

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Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Finlayson	315	---	238,619	238,619	---	268,166	268,166	12.4%	191,479	140.0%
Fisher	435	---	1,359	1,359	---	3,670	3,670	170.1%	186,108	2.0%
Foley	2,603	---	2,167,044	2,167,044	---	2,403,384	2,403,384	10.9%	1,252,024	192.0%
Forest Lake	18,375	9,622,037	(1,664,131)	7,957,906	6,773,062	(1,650,413)	5,122,649	-35.6%	9,217,273	55.6%
Fountain	410	---	311,654	311,654	---	298,911	298,911	-4.1%	211,950	141.0%
Franklin	510	378,058	302,313	680,371	200,171	378,449	578,620	-15.0%	367,933	157.3%
Frazee	1,350	660,267	353,578	1,013,845	635,332	309,741	945,073	-6.8%	964,389	98.0%
Fridley	27,208	5,958,877	(28,242)	5,930,635	6,900,591	(56,803)	6,843,788	15.4%	19,845,916	34.5%
Frost	198	---	68,669	68,669	18,468	79,991	98,459	43.4%	169,606	58.1%
Fulda	1,318	612,023	---	612,023	552,723	---	552,723	-9.7%	821,717	67.3%
Garvin	135	---	221,583	221,583	---	222,873	222,873	0.6%	87,407	255.0%
Gaylord	2,305	1,338,734	1,781,680	3,120,414	1,504,048	630,153	2,134,201	-31.6%	1,505,997	141.7%
Gem Lake	393	---	329,813	329,813	---	448,200	448,200	35.9%	267,431	167.6%
Gilbert	1,799	---	677,119	677,119	---	910,137	910,137	34.4%	2,276,290	40.0%
Glencoe	5,631	1,500,000	683,895	2,183,895	1,500,000	361,808	1,861,808	-14.7%	3,610,306	51.6%
Glenwood	2,564	1,772,794	209,537	1,982,331	1,610,010	259,214	1,869,224	-5.7%	2,047,491	91.3%
Golden Valley	20,371	8,985,030	159,243	9,144,273	8,913,423	183,065	9,096,488	-0.5%	14,157,614	64.3%
Good Thunder	583	324,372	471,435	795,807	324,372	466,091	790,463	-0.7%	358,651	220.4%
Goodridge	132	---	12,735	12,735	---	13,668	13,668	7.3%	58,704	23.3%
Goodview	4,036	---	541,143	541,143	12,524	763,948	776,472	43.5%	1,475,666	52.6%
Granada	303	128,333	175,874	304,207	129,296	188,212	317,508	4.4%	98,411	322.6%
Grand Marais	1,351	468,756	1,235,671	1,704,427	466,371	1,603,161	2,069,532	21.4%	1,725,510	119.9%
Grand Meadow	1,139	181,841	1,063,651	1,245,492	1,059,372	148,603	1,207,975	-3.0%	579,693	208.4%
Grand Rapids	10,869	4,996,173	405,596	5,401,769	4,921,278	269,310	5,190,588	-3.9%	9,750,568	53.2%
Granite Falls	2,897	644,223	562,503	1,206,726	776,844	399,435	1,176,279	-2.5%	2,508,834	46.9%
Grant	4,096	---	889,663	889,663	---	854,486	854,486	-4.0%	1,107,279	77.2%
Greenbush	719	190,930	241,486	432,416	338,330	104,365	442,695	2.4%	749,297	59.1%
Greenfield	2,777	572,745	37,669	610,414	518,374	(31,018)	487,356	-20.2%	1,127,481	43.2%
Greenwood	688	31,155	227,922	259,077	9,272	266,272	275,544	6.4%	561,959	49.0%
Grove City	635	---	408,083	408,083	---	416,220	416,220	2.0%	375,962	110.7%
Grygla	221	205,113	106,383	311,496	188,679	131,085	319,764	2.7%	258,590	123.7%
Hadley	61	---	100,451	100,451	---	102,371	102,371	1.9%	34,997	292.5%
Hallock	981	---	851,065	851,065	---	789,222	789,222	-7.3%	722,090	109.3%
Halstad	597	---	303,367	303,367	---	326,907	326,907	7.8%	299,345	109.2%
Ham Lake	15,296	3,630,235	(4,649)	3,625,586	3,820,834	---	3,820,834	5.4%	3,835,941	99.6%
Hamburg	513	87,842	289,376	377,218	---	262,748	262,748	-30.3%	427,358	61.5%
Hancock	765	254,000	210,713	464,713	257,000	248,991	505,991	8.9%	451,954	112.0%
Hanley Falls	304	88,720	58,536	147,256	87,389	59,260	146,649	-0.4%	580,138	25.3%
Hanover	2,938	206,963	707,982	914,945	244,901	743,380	988,281	8.0%	1,011,201	97.7%

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Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hanska	402	214,265	4,460	218,725	214,265	66,702	280,967	28.5%	254,154	110.5%
Harmony	1,020	300,000	759,524	1,059,524	300,000	751,659	1,051,659	-0.7%	989,817	106.2%
Harris	1,132	11,649	591,764	603,413	10,774	932,423	943,197	56.3%	295,278	319.4%
Hastings	22,172	4,772,534	1,049,933	5,822,467	4,224,176	982,832	5,207,008	-10.6%	13,936,596	37.4%
Hayfield	1,340	464,238	93,594	557,832	602,873	104,363	707,236	26.8%	725,097	97.5%
Hector	1,151	---	618,148	618,148	---	879,561	879,561	42.3%	843,290	104.3%
Henderson	886	---	(36,137)	(36,137)	---	3,103	3,103	108.6%	597,194	0.5%
Hendricks	713	116,912	487,901	604,813	218,893	453,174	672,067	11.1%	519,410	129.4%
Hendrum [31]	307	---	---	---	---	(172,057)	(172,057)	---	290,428	-59.2%
Henning	802	91,146	111,975	203,121	97,356	104,838	202,194	-0.5%	520,112	38.9%
Herman	437	---	327,210	327,210	---	359,607	359,607	9.9%	333,133	107.9%
Hermantown	9,414	1,651,346	263,031	1,914,377	1,797,083	453,814	2,250,897	17.6%	3,798,508	59.3%
Heron Lake	698	---	1,166,726	1,166,726	---	1,823,059	1,823,059	56.3%	588,771	309.6%
Hibbing	16,361	9,134,964	1,264,293	10,399,257	9,819,001	951,036	10,770,037	3.6%	15,426,245	69.8%
Hills	686	400,536	182,353	582,889	615,000	(17,763)	597,237	2.5%	280,670	212.8%
Hilltop	744	1,243,650	(756)	1,242,894	1,292,213	(756)	1,291,457	3.9%	658,207	196.2%
Hinckley	1,800	---	1,148,573	1,148,573	---	979,075	979,075	-14.8%	1,045,814	93.6%
Hitterdal [99]	201	---	---	---	---	166,749	166,749	---	147,901	112.7%
Hoffman	681	54,305	207,359	261,664	46,762	225,566	272,328	4.1%	366,568	74.3%
Holdingsford	708	---	616,849	616,849	---	557,629	557,629	-9.6%	344,976	161.6%
Hopkins	17,591	88,578	3,760,974	3,849,552	85,000	5,540,033	5,625,033	46.1%	12,860,840	43.7%
Houston	979	---	240,362	240,362	---	249,342	249,342	3.7%	938,995	26.6%
Howard Lake	1,962	---	1,574,780	1,574,780	---	1,170,299	1,170,299	-25.7%	1,663,964	70.3%
Hoyt Lakes	2,017	1,017,481	1,147,695	2,165,176	1,196,199	1,195,616	2,391,815	10.5%	2,729,160	87.6%
Hugo	13,332	3,917,528	---	3,917,528	2,617,679	---	2,617,679	-33.2%	4,604,793	56.8%
Hutchinson	14,178	5,204,788	1,437,910	6,642,698	4,759,869	1,099,329	5,859,198	-11.8%	12,447,316	47.1%
Independence	3,504	---	1,745,323	1,745,323	23,528	1,169,688	1,193,216	-31.6%	2,101,642	56.8%
International Falls	6,424	---	5,046,547	5,046,547	---	5,230,365	5,230,365	3.6%	7,241,994	72.2%
Inver Grove Heights	33,880	6,468,807	---	6,468,807	6,546,134	---	6,546,134	1.2%	18,900,995	34.6%
Isanti	5,251	17,705	2,252,709	2,270,414	17,705	2,429,556	2,447,261	7.8%	2,731,931	89.6%
Jackson	3,299	2,990,895	1,445,455	4,436,350	3,199,572	1,397,379	4,596,951	3.6%	2,367,002	194.2%
Janesville	2,256	429,128	197,381	626,509	604,977	164,232	769,209	22.8%	1,114,151	69.0%
Jasper	633	499,296	21,100	520,396	473,204	137,363	610,567	17.3%	420,001	145.4%
Jordan	5,470	1,573,234	223,085	1,796,319	1,926,996	198,765	2,125,761	18.3%	2,582,991	82.3%
Karlstad	760	778,799	---	778,799	722,774	---	722,774	-7.2%	529,849	136.4%
Kasota	675	---	204,393	204,393	---	231,039	231,039	13.0%	280,097	82.5%
Kasson	5,931	1,000,000	1,304,419	2,304,419	995,576	1,440,287	2,435,863	5.7%	2,661,880	91.5%
Kellogg	456	115,624	177,963	293,587	163,284	180,364	343,648	17.1%	310,998	110.5%
Kennedy	193	115,360	---	115,360	---	55,626	55,626	-51.8%	217,259	25.6%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kenyon	1,815	11,332	718,710	730,042	10,125	309,154	319,279	-56.3%	1,204,389	26.5%
Kimball	762	55,792	236,841	292,633	50,806	476,051	526,857	80.0%	683,965	77.0%
La Crescent	4,830	1,180,445	(2,788)	1,177,657	1,400,034	21,059	1,421,093	20.7%	2,351,650	60.4%
Lake Benton	683	17,394	696,129	713,523	17,394	653,923	671,317	-5.9%	505,602	132.8%
Lake City	5,063	1,835,347	1,059,200	2,894,547	2,452,407	780,229	3,232,636	11.7%	4,263,968	75.8%
Lake Crystal	2,549	442,542	2,450,861	2,893,403	608,166	2,214,082	2,822,248	-2.5%	2,038,346	138.5%
Lake Elmo	8,069	---	1,453,685	1,453,685	---	1,644,535	1,644,535	13.1%	2,628,030	62.6%
Lake Wilson	251	306,818	---	306,818	315,795	---	315,795	2.9%	183,186	172.4%
Lakefield	1,694	926,547	875,793	1,802,340	1,123,515	809,354	1,932,869	7.2%	941,760	205.2%
Lakeville	55,954	12,522,557	---	12,522,557	10,830,048	---	10,830,048	-13.5%	20,657,841	52.4%
Lamberton	824	398,752	381,417	780,169	510,048	415,477	925,525	18.6%	622,065	148.8%
Lancaster	340	112,959	208,382	321,341	192,433	129,247	321,680	0.1%	281,868	114.1%
Lanesboro	754	362,429	91,284	453,713	362,716	112,500	475,216	4.7%	771,438	61.6%
Lauderdale	2,379	---	794,950	794,950	---	802,987	802,987	1.0%	1,086,440	73.9%
Le Center	2,499	83,555	251,605	335,160	---	275,594	275,594	-17.8%	1,403,679	19.6%
Le Sueur	4,058	421,074	1,832,751	2,253,825	414,038	1,901,451	2,315,489	2.7%	6,466,554	35.8%
LeRoy	929	223,075	408,393	631,468	446,560	473,813	920,373	45.8%	501,299	183.6%
Lewiston	1,620	110,857	1,008,151	1,119,008	140,680	1,041,730	1,182,410	5.7%	774,602	152.6%
Lewisville	250	---	112,347	112,347	---	109,411	109,411	-2.6%	172,734	63.3%
Lexington	2,049	---	667,732	667,732	---	689,713	689,713	3.3%	1,316,098	52.4%
Lindstrom	4,442	927,420	64,455	991,875	904,362	185,276	1,089,638	9.9%	1,650,842	66.0%
Lino Lakes	20,216	5,285,352	---	5,285,352	5,555,805	---	5,555,805	5.1%	9,660,642	57.5%
Litchfield	6,726	10,499	1,360,696	1,371,195	---	1,410,932	1,410,932	2.9%	4,235,142	33.3%
Little Canada	9,773	2,274,897	(18,954)	2,255,943	1,919,809	1,283,054	3,202,863	42.0%	8,229,222	38.9%
Little Falls	8,343	1,123,235	1,400,738	2,523,973	1,087,174	1,150,656	2,237,830	-11.3%	5,958,530	37.6%
Littlefork	647	---	461,779	461,779	---	475,787	475,787	3.0%	606,842	78.4%
Long Lake	1,768	5	1,175,255	1,175,260	521	1,167,831	1,168,352	-0.6%	1,409,563	82.9%
Long Prairie	3,458	509,000	200,316	709,316	509,000	203,518	712,518	0.5%	1,593,916	44.7%
Lonsdale	3,674	2,840,020	427,518	3,267,538	2,598,117	231,935	2,830,052	-13.4%	1,716,745	164.8%
Lowry [31]	299	---	---	---	123,265	---	123,265	---	164,731	74.8%
Luverne	4,745	1,387,647	408,201	1,795,848	1,387,647	524,879	1,912,526	6.5%	3,112,431	61.4%
Lynd	448	---	232,836	232,836	---	242,738	242,738	4.3%	144,525	168.0%
Madelia	2,308	850,896	279,563	1,130,459	1,090,746	349,768	1,440,514	27.4%	1,803,383	79.9%
Madison	1,551	777,154	968,668	1,745,822	872,035	882,318	1,754,353	0.5%	1,907,700	92.0%
Madison Lake	1,017	1,109,887	446,813	1,556,700	1,206,160	497,586	1,703,746	9.4%	573,577	297.0%
Mahnomen	1,214	116,000	854,314	970,314	---	1,091,690	1,091,690	12.5%	779,101	140.1%
Mahtomedi	7,676	5,459,733	---	5,459,733	5,723,323	---	5,723,323	4.8%	3,229,032	177.2%
Mankato	39,309	14,653,660	454,422	15,108,082	13,901,852	179,682	14,081,534	-6.8%	21,228,586	66.3%
Mantorville	1,197	67,816	456,681	524,497	31,538	574,116	605,654	15.5%	516,445	117.3%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 19

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

Name of City [footnote]	Popu- lation	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Maple Grove	61,567	---	29,241,006	29,241,006	---	27,620,799	27,620,799	-5.5%	35,207,931	78.5%
Maple Lake	2,059	934,183	862,695	1,796,878	1,116,475	865,712	1,982,187	10.3%	1,118,576	177.2%
Maple Plain	1,768	200,611	1,110,864	1,311,475	299,092	1,136,811	1,435,903	9.5%	1,477,270	97.2%
Mapleton	1,756	714,849	235,501	950,350	728,026	371,504	1,099,530	15.7%	659,204	166.8%
Maplewood	38,018	6,465,790	40,610	6,506,400	7,233,099	181,883	7,414,982	14.0%	17,670,542	42.0%
Marshall	13,680	11,786,940	4,943,459	16,730,399	12,259,279	4,077,336	16,336,615	-2.4%	11,409,147	143.2%
Mayer	1,749	57,816	1,156,298	1,214,114	34,625	1,335,760	1,370,385	12.9%	619,406	221.2%
Maynard	366	282,907	124,734	407,641	290,382	21,405	311,787	-23.5%	330,077	94.5%
Mazeppa	842	165,934	204,000	369,934	197,259	192,394	389,653	5.3%	473,010	82.4%
Medford	1,239	---	(249,907)	(249,907)	---	(272,293)	(272,293)	-9.0%	639,305	-42.6%
Medina	4,892	2,366,527	499,758	2,866,285	2,661,499	288,872	2,950,371	2.9%	3,775,594	78.1%
Melrose	3,598	866,708	638,197	1,504,905	946,823	581,639	1,528,462	1.6%	2,038,548	75.0%
Menahga	1,306	765,945	---	765,945	765,471	---	765,471	-0.1%	651,628	117.5%
Mendota Heights	11,071	3,292,811	2,891,413	6,184,224	3,303,832	3,505,083	6,808,915	10.1%	6,044,689	112.6%
Mentor	153	43,509	109,038	152,547	42,844	98,178	141,022	-7.6%	196,591	71.7%
Middle River	303	168,200	59,502	227,702	205,576	58,215	263,791	15.8%	218,201	120.9%
Milaca	2,946	305,492	666,817	972,309	287,936	909,142	1,197,078	23.1%	1,398,662	85.6%
Milan	369	198,697	326,295	524,992	157,996	351,672	509,668	-2.9%	212,219	240.2%
Milroy	252	96,105	47,594	143,699	86,630	35,111	121,741	-15.3%	221,035	55.1%
Miltona	424	---	85,185	85,185	---	311,104	311,104	265.2%	175,869	176.9%
Minneapolis	382,578	---	174,021,000	174,021,000	---	125,852,000	125,852,000	-27.7%	735,021,032	17.1%
Minneota	1,392	530,506	---	530,506	508,638	---	508,638	-4.1%	823,193	61.8%
Minnesota Lake	687	---	235,947	235,947	203,865	---	203,865	-13.6%	445,300	45.8%
Minnetonka	49,734	997,158	13,816,117	14,813,275	1,014,763	15,704,878	16,719,641	12.9%	31,266,904	53.5%
Minnetrissa	6,384	---	3,294,535	3,294,535	---	3,100,481	3,100,481	-5.9%	4,449,549	69.7%
Montevideo	5,383	1,084,947	537,769	1,622,716	1,119,743	540,089	1,659,832	2.3%	3,589,030	46.2%
Montgomery	2,956	335,955	(389,312)	(53,357)	329,926	(388,004)	(58,078)	-8.8%	2,341,834	-2.5%
Monticello	12,759	4,979,953	18,176,967	23,156,920	4,774,037	18,195,400	22,969,437	-0.8%	10,316,239	222.7%
Montrose	2,847	108,099	885,745	993,844	114,490	1,237,008	1,351,498	36.0%	957,214	141.2%
Moorhead	38,065	9,097,281	7,505,893	16,603,174	9,523,534	6,257,635	15,781,169	-5.0%	25,976,984	60.8%
Moose Lake	2,751	690,414	---	690,414	---	669,454	669,454	-3.0%	1,373,160	48.8%
Mora	3,571	---	1,129,469	1,129,469	---	1,113,458	1,113,458	-1.4%	2,311,380	48.2%
Morgan	896	692,995	338,128	1,031,123	668,407	495,872	1,164,279	12.9%	668,815	174.1%
Morris	5,286	2,446,315	686,960	3,133,275	2,429,765	958,280	3,388,045	8.1%	3,952,232	85.7%
Morton	411	123,953	585,000	708,953	585,000	(9,817)	575,183	-18.9%	374,776	153.5%
Mound	9,052	457,522	1,579,410	2,036,932	409,609	1,760,700	2,170,309	6.5%	5,788,386	37.5%
Mounds View	12,155	---	12,117,603	12,117,603	---	12,164,055	12,164,055	0.4%	6,645,524	183.0%
Mountain Iron	2,869	1,126,994	38,730	1,165,724	1,160,333	226,374	1,386,707	19.0%	3,270,837	42.4%
Mountain Lake	2,104	647,805	1,470,180	2,117,985	1,107,523	1,231,471	2,338,994	10.4%	1,540,706	151.8%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Murdock	278	---	55,631	55,631	---	87,437	87,437	57.2%	176,820	49.4%
New Brighton	21,456	5,901,102	---	5,901,102	4,845,673	---	4,845,673	-17.9%	17,465,025	27.7%
New Hope	20,339	4,578,334	3,042,416	7,620,750	4,570,015	3,086,894	7,656,909	0.5%	10,456,786	73.2%
New London	1,251	511,461	401,853	913,314	544,122	482,844	1,026,966	12.4%	751,709	136.6%
New Prague	7,321	3,004,736	2,017,845	5,022,581	3,015,246	2,131,185	5,146,431	2.5%	3,654,975	140.8%
New Richland	1,203	646,050	108,332	754,382	710,148	97,418	807,566	7.1%	764,449	105.6%
New Ulm	13,522	6,134,405	3,961,831	10,096,236	6,667,324	3,967,120	10,634,444	5.3%	11,926,902	89.2%
Newfolden	368	22,115	187,260	209,375	34,199	220,020	254,219	21.4%	525,789	48.4%
Newport	3,435	862,453	95,717	958,170	916,792	146,332	1,063,124	11.0%	2,421,998	43.9%
Nicollet	1,093	---	392,056	392,056	---	384,006	384,006	-2.1%	350,580	109.5%
North Branch	10,125	2,167,925	(447,952)	1,719,973	2,012,994	(343,692)	1,669,302	-2.9%	4,773,208	35.0%
North Mankato	13,394	3,706,836	109,904	3,816,740	3,769,733	44,357	3,814,090	-0.1%	6,709,755	56.8%
North Oaks	4,469	427,946	1,178,238	1,606,184	318,617	1,226,348	1,544,965	-3.8%	1,707,315	90.5%
North Saint Paul	11,460	2,352,539	(1,418,190)	934,349	2,113,219	(1,422,140)	691,079	-26.0%	5,216,547	13.2%
Northfield	20,007	5,049,125	3,655,026	8,704,151	5,603,762	3,794,157	9,397,919	8.0%	11,352,037	82.8%
Norwood Young America	3,549	---	3,115,661	3,115,661	26,800	504,922	531,722	-82.9%	1,627,003	32.7%
Nowthen	4,443	28,336	768,815	797,151	38,590	794,837	833,427	4.6%	952,790	87.5%
Oak Grove	8,031	---	4,505,298	4,505,298	---	3,087,213	3,087,213	-31.5%	2,643,098	116.8%
Oak Park Heights	4,339	2,597,372	223,377	2,820,749	2,507,471	554,797	3,062,268	8.6%	3,401,027	90.0%
Oakdale	27,378	10,064,998	1,489,741	11,554,739	8,930,198	1,491,975	10,422,173	-9.8%	11,821,544	88.2%
Ogilvie	369	---	153,491	153,491	---	177,962	177,962	15.9%	209,883	84.8%
Olivia	2,484	1,844,314	165,055	2,009,369	689,551	196,572	886,123	-55.9%	1,798,972	49.3%
Ormsby	131	---	156,491	156,491	---	158,721	158,721	1.4%	74,946	211.8%
Orono	7,437	2,514,029	4,218,476	6,732,505	---	4,240,680	4,240,680	-37.0%	5,414,822	78.3%
Oronoco	1,300	13,706	461,872	475,578	9,792	483,029	492,821	3.6%	531,276	92.8%
Orr	267	---	252,210	252,210	---	189,167	189,167	-25.0%	435,343	43.5%
Oslo	330	10,255	257,131	267,386	---	321,974	321,974	20.4%	321,235	100.2%
Osseo	2,430	2,448,902	---	2,448,902	2,187,123	---	2,187,123	-10.7%	1,706,963	128.1%
Otsego	13,571	3,534,388	835,427	4,369,815	3,793,414	731,315	4,524,729	3.5%	3,587,199	126.1%
Ottertail	572	---	822,589	822,589	---	849,155	849,155	3.2%	296,561	286.3%
Owatonna	25,599	5,718,264	(132,268)	5,585,996	2,273,681	6,496,976	8,770,657	57.0%	17,528,680	50.0%
Park Rapids	3,709	868,300	1,286,529	2,154,829	778,941	1,641,519	2,420,460	12.3%	2,873,778	84.2%
Parkers Prairie	1,011	321,487	357,181	678,668	---	653,073	653,073	-3.8%	874,340	74.7%
Paynesville	2,432	1,174,808	621,500	1,796,308	1,252,272	687,531	1,939,803	8.0%	1,673,197	115.9%
Pelican Rapids	2,464	---	1,425,418	1,425,418	---	1,947,002	1,947,002	36.6%	1,642,103	118.6%
Pennock	508	40,000	322,251	362,251	40,000	340,342	380,342	5.0%	181,468	209.6%
Pequot Lakes	2,162	1,066,726	246,996	1,313,722	1,033,460	309,321	1,342,781	2.2%	1,644,850	81.6%
Perham	2,985	25,779	718,900	744,679	25,779	1,090,724	1,116,503	49.9%	2,265,001	49.3%
Pillager	469	---	371,483	371,483	60	411,968	412,028	10.9%	294,978	139.7%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Pine City	3,123	---	1,148,301	1,148,301	---	1,368,978	1,368,978	19.2%	1,811,722	75.6%
Pine Island	3,263	576,722	358,872	935,594	606,265	290,556	896,821	-4.1%	2,153,370	41.6%
Pipestone	4,317	---	968,369	968,369	90,231	1,263,117	1,353,348	39.8%	3,393,457	39.9%
Plainview	3,340	885,952	258,521	1,144,473	1,209,623	297,626	1,507,249	31.7%	2,246,562	67.1%
Plato	320	51,161	589,362	640,523	46,275	594,944	641,219	0.1%	185,332	346.0%
Plummer	292	76,890	328,213	405,103	55,826	420,781	476,607	17.7%	171,607	277.7%
Plymouth	70,576	11,477,496	5,265,277	16,742,773	13,325,740	3,667,786	16,993,526	1.5%	38,372,987	44.3%
Preston	1,325	---	916,633	916,633	---	988,627	988,627	7.9%	1,445,629	68.4%
Princeton	4,698	1,446,300	597,304	2,043,604	1,417,660	650,457	2,068,117	1.2%	3,466,618	59.7%
Prinsburg	497	250,000	157,343	407,343	250,000	275,490	525,490	29.0%	214,002	245.6%
Prior Lake	22,796	7,681,225	---	7,681,225	8,729,944	---	8,729,944	13.7%	9,507,400	91.8%
Proctor	3,057	328,444	499,074	827,518	297,101	665,296	962,397	16.3%	1,786,100	53.9%
Racine	442	---	139,977	139,977	---	182,592	182,592	30.4%	86,930	210.0%
Ramsey	23,668	16,066,423	(3,083,141)	12,983,282	16,776,344	(4,098,261)	12,678,083	-2.4%	11,631,186	109.0%
Ranier	145	---	53,988	53,988	---	67,413	67,413	24.9%	131,301	51.3%
Red Wing	16,459	20,302,842	(426,490)	19,876,352	16,792,090	(143,577)	16,648,513	-16.2%	16,328,177	102.0%
Redwood Falls	5,254	1,617,982	2,121,119	3,739,101	1,540,115	2,949,987	4,490,102	20.1%	4,867,860	92.2%
Renville	1,287	822,876	183,627	1,006,503	841,045	180,456	1,021,501	1.5%	836,226	122.2%
Revere	95	---	28,923	28,923	---	26,335	26,335	-8.9%	52,908	49.8%
Richfield	35,228	6,683,584	10,603,383	17,286,967	6,756,678	3,195,982	9,952,660	-42.4%	29,576,554	33.7%
Richmond	1,422	---	827,103	827,103	---	777,719	777,719	-6.0%	973,005	79.9%
Robbinsdale	13,953	6,289,199	(1,966,342)	4,322,857	6,231,829	(1,077,815)	5,154,014	19.2%	11,079,293	46.5%
Rochester	106,769	9,693,543	22,675,736	32,369,279	10,376,612	21,265,905	31,642,517	-2.2%	82,965,355	38.1%
Rockford	4,316	74,758	1,593,662	1,668,420	---	1,474,118	1,474,118	-11.6%	1,704,700	86.5%
Rockville	2,448	1,156,483	347,963	1,504,446	492,679	892,267	1,384,946	-7.9%	700,847	197.6%
Rogers	8,597	1,407	85,260	86,667	23	739,210	739,233	753.0%	5,013,642	14.7%
Rollingstone	664	---	166,465	166,465	---	189,597	189,597	13.9%	265,565	71.4%
Roseau	2,633	---	1,025,536	1,025,536	---	1,070,570	1,070,570	4.4%	2,417,133	44.3%
Rosemount	21,874	6,546,303	403,258	6,949,561	6,660,252	597,144	7,257,396	4.4%	9,234,247	78.6%
Roseville	33,660	140,974	4,251,074	4,392,048	---	6,365,431	6,365,431	44.9%	28,148,126	22.6%
Rush City	3,079	---	1,123,856	1,123,856	---	1,106,232	1,106,232	-1.6%	1,087,197	101.8%
Rushford	1,731	658,342	862,012	1,520,354	636,490	456,554	1,093,044	-28.1%	1,712,809	63.8%
Rushmore	342	181,613	133,703	315,316	181,613	47,047	228,660	-27.5%	252,681	90.5%
Russell	338	56,154	172,146	228,300	61,248	151,465	212,713	-6.8%	188,199	113.0%
Ruthton	241	---	432,191	432,191	---	473,626	473,626	9.6%	135,598	349.3%
Sacred Heart	548	---	171,952	171,952	---	156,158	156,158	-9.2%	415,265	37.6%
Saint Anthony	8,226	1,632,411	5,168,464	6,800,875	1,702,024	5,077,929	6,779,953	-0.3%	6,578,818	103.1%
Saint Augusta	3,317	---	673,682	673,682	---	595,645	595,645	-11.6%	661,145	90.1%
Saint Bonifacius	2,283	789,640	604,717	1,394,357	463,278	541,119	1,004,397	-28.0%	1,021,658	98.3%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Saint Charles	3,735	103,519	684,823	788,342	116,068	733,810	849,878	7.8%	1,575,213	54.0%
Saint Clair	868	478,744	633,508	1,112,252	513,682	700,919	1,214,601	9.2%	458,197	265.1%
Saint Cloud	65,842	6,727,439	15,690,823	22,418,262	6,776,917	16,875,563	23,652,480	5.5%	46,292,907	51.1%
Saint Francis	7,218	---	2,378,912	2,378,912	---	2,311,878	2,311,878	-2.8%	3,209,715	72.0%
Saint Hilaire	279	26,765	56,506	83,271	25,571	31,600	57,171	-31.3%	170,475	33.5%
Saint James	4,605	1,885,078	102,514	1,987,592	2,219,100	449,515	2,668,615	34.3%	2,844,351	93.8%
Saint Joseph	6,534	1,385,719	1,358,786	2,744,505	2,656,287	249,965	2,906,252	5.9%	2,521,484	115.3%
Saint Louis Park	45,250	14,895,582	2,247,020	17,142,602	1,938,648	8,665,501	10,604,149	-38.1%	38,209,880	27.8%
Saint Michael	16,399	2,559,353	(366,525)	2,192,828	2,588,295	(17,122)	2,571,173	17.3%	5,568,487	46.2%
Saint Paul	285,068	45,565,500	19,069,287	64,634,787	44,097,470	20,667,016	64,764,486	0.2%	361,228,728	17.9%
Saint Paul Park	5,279	29,952	1,483,883	1,513,835	34,526	1,640,549	1,675,075	10.7%	2,481,448	67.5%
Saint Peter	11,196	---	2,034,008	2,034,008	---	4,088,106	4,088,106	101.0%	6,520,329	62.7%
Sanborn	339	665,929	202,543	868,472	674,861	223,332	898,193	3.4%	235,430	381.5%
Sandstone	2,849	---	488,851	488,851	---	544,627	544,627	11.4%	980,897	55.5%
Sartell	15,876	---	5,229,111	5,229,111	---	3,860,451	3,860,451	-26.2%	4,544,377	85.0%
Sauk Centre	4,317	450,282	1,755,715	2,205,997	503,014	2,166,087	2,669,101	21.0%	2,967,148	90.0%
Sauk Rapids	12,773	5,172,844	---	5,172,844	5,283,571	---	5,283,571	2.1%	4,803,134	110.0%
Savage	26,911	4,797,233	1,124,062	5,921,295	6,906,681	---	6,906,681	16.6%	11,325,481	61.0%
Scandia	3,936	24,082	781,309	805,391	24,082	953,427	977,509	21.4%	1,447,862	67.5%
Scanlon	991	60,932	318,806	379,738	58,022	338,988	397,010	4.5%	508,465	78.1%
Sebeka	711	---	295,147	295,147	---	336,842	336,842	14.1%	472,032	71.4%
Shakopee	37,076	---	10,703,004	10,703,004	930,220	8,323,938	9,254,158	-13.5%	21,282,406	43.5%
Sherburn	1,137	829,762	231,181	1,060,943	908,914	285,088	1,194,002	12.5%	710,353	168.1%
Shoreview	25,043	4,898,003	---	4,898,003	5,253,320	---	5,253,320	7.3%	13,359,458	39.3%
Shorewood	7,307	3,555,224	---	3,555,224	3,477,932	(17,650)	3,460,282	-2.7%	3,741,846	92.5%
Silver Bay	1,887	739,853	1,222,034	1,961,887	779,853	1,356,926	2,136,779	8.9%	2,349,137	91.0%
Silver Lake	837	251,266	322,986	574,252	92,217	364,764	456,981	-20.4%	688,300	66.4%
Skyline	289	---	441,090	441,090	---	196,978	196,978	-55.3%	62,572	314.8%
Sleepy Eye	3,599	2,199,240	297,584	2,496,824	2,733,862	(1,418,683)	1,315,179	-47.3%	2,616,673	50.3%
South Haven	187	62,366	140,724	203,090	71,685	171,546	243,231	19.8%	221,647	109.7%
South Saint Paul	20,160	220,340	2,710,550	2,930,890	316,610	2,566,630	2,883,240	-1.6%	14,981,413	19.2%
Spicer	1,167	250,364	438,244	688,608	905,158	831,902	1,737,060	152.3%	895,237	194.0%
Spring Grove	1,330	---	873,300	873,300	---	1,029,699	1,029,699	17.9%	1,027,924	100.2%
Spring Lake Park	6,412	1,378,571	157,485	1,536,056	1,662,177	162,878	1,825,055	18.8%	4,176,131	43.7%
Spring Park	1,669	1,579,877	251,545	1,831,422	1,848,299	---	1,848,299	0.9%	1,145,268	161.4%
Spring Valley	2,479	311,204	1,601,933	1,913,137	122,852	1,526,340	1,649,192	-13.8%	1,506,888	109.4%
Springfield	2,152	1,237,184	868,651	2,105,835	995,384	205,477	1,200,861	-43.0%	2,097,960	57.2%
Stacy	1,456	60,327	536,026	596,353	344,289	628,067	972,356	63.1%	472,590	205.8%
Staples	2,981	45,000	1,106,078	1,151,078	156,000	1,539,029	1,695,029	47.3%	1,785,393	94.9%

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Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Stephen	658	185,547	74,296	259,843	196,409	44,236	240,645	-7.4%	948,274	25.4%
Stewart	571	---	1,037,314	1,037,314	---	1,091,222	1,091,222	5.2%	390,737	279.3%
Stewartville	5,916	499,410	741,694	1,241,104	688,062	706,381	1,394,443	12.4%	2,309,665	60.4%
Stillwater	18,225	849,863	5,631,571	6,481,434	932,922	5,415,632	6,348,554	-2.1%	11,965,634	53.1%
Stockton	697	178,667	402,215	580,882	187,556	479,574	667,130	14.8%	153,936	433.4%
Storden	219	3,949	66,695	70,644	3,949	67,659	71,608	1.4%	164,810	43.4%
Sturgeon Lake	439	---	222,241	222,241	20,252	251,011	271,263	22.1%	188,798	143.7%
Swanville	350	---	38,940	38,940	---	42,663	42,663	9.6%	199,040	21.4%
Thief River Falls	8,573	701,935	2,849,161	3,551,096	701,935	3,495,853	4,197,788	18.2%	6,938,657	60.5%
Thomson	159	---	130,080	130,080	---	136,408	136,408	4.9%	99,461	137.1%
Tower	500	360,074	566,934	927,008	435,419	545,711	981,130	5.8%	932,518	105.2%
Tracy	2,163	---	2,159,252	2,159,252	1,583,943	---	1,583,943	-26.6%	1,798,950	88.0%
Trimont	747	458,568	588,273	1,046,841	310,636	647,338	957,974	-8.5%	623,045	153.8%
Truman	1,115	480,358	240,342	720,700	572,119	61,773	633,892	-12.0%	899,474	70.5%
Twin Valley	821	673,439	---	673,439	669,547	---	669,547	-0.6%	532,866	125.7%
Two Harbors	3,745	---	1,945,833	1,945,833	1,316,751	280,352	1,597,103	-17.9%	4,102,624	38.9%
Tyler	1,143	113,520	546,247	659,767	141,252	569,173	710,425	7.7%	755,089	94.1%
Ulen	547	9,940	244,741	254,681	4,159	234,648	238,807	-6.2%	192,449	124.1%
Underwood	341	109,677	72,231	181,908	109,783	87,686	197,469	8.6%	167,705	117.7%
Upsala	427	228,818	289,881	518,699	228,399	229,116	457,515	-11.8%	216,701	211.1%
Vadnais Heights	12,302	2,470,762	2,098	2,472,860	2,793,995	1,735	2,795,730	13.1%	4,552,665	61.4%
Vergas	331	104,366	---	104,366	116,681	---	116,681	11.8%	163,890	71.2%
Verndale	602	270,600	377,736	648,336	287,350	363,189	650,539	0.3%	400,865	162.3%
Vernon Center	332	130,970	151,242	282,212	146,836	(13,143)	133,693	-52.6%	276,726	48.3%
Vesta	319	171,279	22,610	193,889	161,279	78,420	239,699	23.6%	170,500	140.6%
Victoria	7,345	266,374	3,321,282	3,587,656	518,674	4,344,628	4,863,302	35.6%	3,354,467	145.0%
Viking	104	49,745	12,360	62,105	49,745	7,738	57,483	-7.4%	92,474	62.2%
Virginia	8,712	748,343	5,072,195	5,820,538	724,779	239,490	964,269	-83.4%	10,303,737	9.4%
Wabasha	2,521	2,246,776	41,390	2,288,166	2,403,656	106,986	2,510,642	9.7%	2,136,132	117.5%
Wabasso	696	1,447,310	384,952	1,832,262	---	467,472	467,472	-74.5%	517,904	90.3%
Waconia	10,697	---	3,151,185	3,151,185	---	3,219,961	3,219,961	2.2%	4,468,350	72.1%
Wadena	4,088	128,479	997,908	1,126,387	684,336	1,133,822	1,818,158	61.4%	3,139,868	57.9%
Waite Park	6,715	10,670,136	---	10,670,136	10,129,335	---	10,129,335	-5.1%	4,297,974	235.7%
Walnut Grove	871	80,200	619,615	699,815	97,060	694,068	791,128	13.0%	372,032	212.7%
Wanamingo	1,086	---	(14,128)	(14,128)	---	(60,011)	(60,011)	-324.8%	562,367	-10.7%
Warren	1,563	7,303	578,041	585,344	548	712,198	712,746	21.8%	906,616	78.6%
Warroad	1,781	---	2,670,143	2,670,143	---	2,696,284	2,696,284	1.0%	2,295,593	117.5%
Waseca	9,410	2,577,264	650,562	3,227,826	2,505,772	820,311	3,326,083	3.0%	6,012,829	55.3%
Watertown	4,205	150,549	734,765	885,314	134,687	994,271	1,128,958	27.5%	1,774,549	63.6%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 19

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Waterville	1,868	687,369	1,033,013	1,720,382	674,008	1,201,253	1,875,261	9.0%	1,018,419	184.1%
Wayzata	3,688	1,093,247	195,472	1,288,719	1,513,063	232,476	1,745,539	35.4%	5,356,850	32.6%
Welcome	686	501,740	1,039,869	1,541,609	503,524	1,210,884	1,714,408	11.2%	478,578	358.2%
Wells	2,343	971,607	433,656	1,405,263	1,064,120	311,751	1,375,871	-2.1%	2,598,222	53.0%
West Saint Paul	19,540	7,484,961	1,721,846	9,206,807	8,985,902	---	8,985,902	-2.4%	10,943,394	82.1%
Westbrook	739	222,480	26,146	248,626	189,803	65,164	254,967	2.6%	509,367	50.1%
White Bear Lake	23,797	2,725,000	1,548,240	4,273,240	2,830,000	1,540,715	4,370,715	2.3%	8,744,743	50.0%
Willernie	507	---	341,361	341,361	---	336,842	336,842	-1.3%	283,656	118.8%
Williams [99]	191	---	---	---	7,429	121,609	129,038	---	133,417	96.7%
Willmar	19,610	24,533,105	---	24,533,105	24,155,705	---	24,155,705	-1.5%	13,737,998	175.8%
Willow River	415	---	173,359	173,359	---	170,278	170,278	-1.8%	160,835	105.9%
Wilmont	339	305,992	(67,808)	238,184	328,038	(48,331)	279,707	17.4%	182,883	152.9%
Windom	4,646	1,415,666	2,712,125	4,127,791	1,744,729	2,729,765	4,474,494	8.4%	3,247,989	137.8%
Winger	220	---	(41,833)	(41,833)	---	(44,616)	(44,616)	-6.7%	127,533	-35.0%
Winnebago	1,437	859,213	114,148	973,361	879,944	95,353	975,297	0.2%	995,934	97.9%
Winona	27,592	5,597,485	(18,662)	5,578,823	6,065,050	(30,306)	6,034,744	8.2%	15,000,886	40.2%
Winsted	2,355	579,761	1,291,247	1,871,008	634,391	1,625,894	2,260,285	20.8%	1,627,878	138.8%
Wood Lake	439	55,830	289,624	345,454	57,323	254,080	311,403	-9.9%	257,373	121.0%
Woodbury	61,961	12,308,342	3,540,558	15,848,900	12,113,826	4,697,388	16,811,214	6.1%	25,974,246	64.7%
Worthington	12,764	---	10,821,744	10,821,744	---	10,628,626	10,628,626	-1.8%	7,966,245	133.4%
Wrenshall	399	---	273,919	273,919	---	297,535	297,535	8.6%	138,055	215.5%
Wykoff	444	63,416	172,445	235,861	68,046	238,479	306,525	30.0%	223,484	137.2%
Wyoming	7,791	620,270	837,610	1,457,880	1,009,681	619,515	1,629,196	11.8%	2,990,731	54.5%
Zimmerman	5,228	1,054,185	1,017,806	2,071,991	1,025,694	727,282	1,752,976	-15.4%	2,325,279	75.4%
Zumbrota	3,252	1,250,394	500,346	1,750,740	1,129,407	879,805	2,009,212	14.8%	1,749,671	114.8%
State Total	4,197,683	\$843,783,342	\$815,643,678	\$1,659,427,020	\$837,440,425	\$749,497,604	\$1,586,938,029	-4.4%	\$3,286,065,379	48.3%

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[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Bigelow	235	---	(163,960)	(163,960)	---	(212,595)	(212,595)	-29.7%	147,823	-143.8%
Hendrum [31]	307	---	---	---	---	(172,057)	(172,057)	---	290,428	-59.2%
Medford	1,239	---	(249,907)	(249,907)	---	(272,293)	(272,293)	-9.0%	639,305	-42.6%
Winger	220	---	(41,833)	(41,833)	---	(44,616)	(44,616)	-6.7%	127,533	-35.0%
Caledonia	2,868	---	(321,559)	(321,559)	---	(193,480)	(193,480)	39.8%	1,651,593	-11.7%
Wanamingo	1,086	---	(14,128)	(14,128)	---	(60,011)	(60,011)	-324.8%	562,367	-10.7%
Buffalo	15,453	---	(573,217)	(573,217)	---	(527,703)	(527,703)	7.9%	7,320,356	-7.2%
Montgomery	2,956	335,955	(389,312)	(53,357)	329,926	(388,004)	(58,078)	-8.8%	2,341,834	-2.5%
Emily	813	---	696,054	696,054	---	---	---	-100.0%	644,356	---
Henderson	886	---	(36,137)	(36,137)	---	3,103	3,103	108.6%	597,194	0.5%
Fisher	435	---	1,359	1,359	---	3,670	3,670	170.1%	186,108	2.0%
Virginia	8,712	748,343	5,072,195	5,820,538	724,779	239,490	964,269	-83.4%	10,303,737	9.4%
Dassel	1,469	77,173	155,302	232,475	64,143	24,538	88,681	-61.9%	892,086	9.9%
North Saint Paul	11,460	2,352,539	(1,418,190)	934,349	2,113,219	(1,422,140)	691,079	-26.0%	5,216,547	13.2%
Rogers	8,597	1,407	85,260	86,667	23	739,210	739,233	753.0%	5,013,642	14.7%
Minneapolis	382,578	---	174,021,000	174,021,000	---	125,852,000	125,852,000	-27.7%	735,021,032	17.1%
Saint Paul	285,068	45,565,500	19,069,287	64,634,787	44,097,470	20,667,016	64,764,486	0.2%	361,228,728	17.9%
South Saint Paul	20,160	220,340	2,710,550	2,930,890	316,610	2,566,630	2,883,240	-1.6%	14,981,413	19.2%
Le Center	2,499	83,555	251,605	335,160	---	275,594	275,594	-17.8%	1,403,679	19.6%
Danvers	97	11,819	---	11,819	17,351	---	17,351	46.8%	87,206	19.9%
Farmington	21,086	2,125,884	52,771	2,178,655	2,188,528	(159,042)	2,029,486	-6.8%	9,709,402	20.9%
Swanville	350	---	38,940	38,940	---	42,663	42,663	9.6%	199,040	21.4%
Roseville	33,660	140,974	4,251,074	4,392,048	---	6,365,431	6,365,431	44.9%	28,148,126	22.6%
Baudette	1,106	---	296,700	296,700	---	185,782	185,782	-37.4%	802,941	23.1%
Goodridge	132	---	12,735	12,735	---	13,668	13,668	7.3%	58,704	23.3%
Corcoran	5,379	---	725,538	725,538	35,865	698,923	734,788	1.3%	3,097,229	23.7%
Brooklyn Park	75,781	11,294,346	5,379,974	16,674,320	11,408,349	282,079	11,690,428	-29.9%	48,012,246	24.3%
Hanley Falls	304	88,720	58,536	147,256	87,389	59,260	146,649	-0.4%	580,138	25.3%
Stephen	658	185,547	74,296	259,843	196,409	44,236	240,645	-7.4%	948,274	25.4%
Kennedy	193	115,360	---	115,360	---	55,626	55,626	-51.8%	217,259	25.6%
Delano	5,464	321,648	1,602,196	1,923,844	397,970	306,718	704,688	-63.4%	2,692,770	26.2%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kenyon	1,815	11,332	718,710	730,042	10,125	309,154	319,279	-56.3%	1,204,389	26.5%
Houston	979	---	240,362	240,362	---	249,342	249,342	3.7%	938,995	26.6%
Brainerd	13,590	---	2,582,776	2,582,776	455,596	2,865,011	3,320,607	28.6%	12,345,762	26.9%
Chaska	23,770	4,387,257	(516,663)	3,870,594	4,208,605	(838,266)	3,370,339	-12.9%	12,285,786	27.4%
New Brighton	21,456	5,901,102	---	5,901,102	4,845,673	---	4,845,673	-17.9%	17,465,025	27.7%
Saint Louis Park	45,250	14,895,582	2,247,020	17,142,602	1,938,648	8,665,501	10,604,149	-38.1%	38,209,880	27.8%
Wayzata	3,688	1,093,247	195,472	1,288,719	1,513,063	232,476	1,745,539	35.4%	5,356,850	32.6%
Norwood Young America	3,549	---	3,115,661	3,115,661	26,800	504,922	531,722	-82.9%	1,627,003	32.7%
Bloomington	82,893	24,266,094	---	24,266,094	27,274,829	---	27,274,829	12.4%	82,333,435	33.1%
Litchfield	6,726	10,499	1,360,696	1,371,195	---	1,410,932	1,410,932	2.9%	4,235,142	33.3%
Saint Hilaire	279	26,765	56,506	83,271	25,571	31,600	57,171	-31.3%	170,475	33.5%
Richfield	35,228	6,683,584	10,603,383	17,286,967	6,756,678	3,195,982	9,952,660	-42.4%	29,576,554	33.7%
Fridley	27,208	5,958,877	(28,242)	5,930,635	6,900,591	(56,803)	6,843,788	15.4%	19,845,916	34.5%
Inver Grove Heights	33,880	6,468,807	---	6,468,807	6,546,134	---	6,546,134	1.2%	18,900,995	34.6%
Deer River	930	96,202	132,396	228,598	96,225	236,600	332,825	45.6%	959,881	34.7%
North Branch	10,125	2,167,925	(447,952)	1,719,973	2,012,994	(343,692)	1,669,302	-2.9%	4,773,208	35.0%
Aurora	1,682	510,996	---	510,996	488,921	---	488,921	-4.3%	1,380,114	35.4%
Le Sueur	4,058	421,074	1,832,751	2,253,825	414,038	1,901,451	2,315,489	2.7%	6,466,554	35.8%
Biwabik	969	276,368	236,649	513,017	376,931	88,668	465,599	-9.2%	1,264,838	36.8%
Hastings	22,172	4,772,534	1,049,933	5,822,467	4,224,176	982,832	5,207,008	-10.6%	13,936,596	37.4%
Mound	9,052	457,522	1,579,410	2,036,932	409,609	1,760,700	2,170,309	6.5%	5,788,386	37.5%
Little Falls	8,343	1,123,235	1,400,738	2,523,973	1,087,174	1,150,656	2,237,830	-11.3%	5,958,530	37.6%
Sacred Heart	548	---	171,952	171,952	---	156,158	156,158	-9.2%	415,265	37.6%
Albert Lea	18,016	3,818,758	163,419	3,982,177	3,821,762	1,193,728	5,015,490	25.9%	13,214,230	38.0%
Rochester	106,769	9,693,543	22,675,736	32,369,279	10,376,612	21,265,905	31,642,517	-2.2%	82,965,355	38.1%
Henning	802	91,146	111,975	203,121	97,356	104,838	202,194	-0.5%	520,112	38.9%
Little Canada	9,773	2,274,897	(18,954)	2,255,943	1,919,809	1,283,054	3,202,863	42.0%	8,229,222	38.9%
Two Harbors	3,745	---	1,945,833	1,945,833	1,316,751	280,352	1,597,103	-17.9%	4,102,624	38.9%
Annandale	3,228	---	460,127	460,127	---	603,749	603,749	31.2%	1,547,443	39.0%
Shoreview	25,043	4,898,003	---	4,898,003	5,253,320	---	5,253,320	7.3%	13,359,458	39.3%
Pipestone	4,317	---	968,369	968,369	90,231	1,263,117	1,353,348	39.8%	3,393,457	39.9%

[31] Reported on a cash basis in 2009.

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Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Gilbert	1,799	---	677,119	677,119	---	910,137	910,137	34.4%	2,276,290	40.0%
Winona	27,592	5,597,485	(18,662)	5,578,823	6,065,050	(30,306)	6,034,744	8.2%	15,000,886	40.2%
Pine Island	3,263	576,722	358,872	935,594	606,265	290,556	896,821	-4.1%	2,153,370	41.6%
Maplewood	38,018	6,465,790	40,610	6,506,400	7,233,099	181,883	7,414,982	14.0%	17,670,542	42.0%
Mountain Iron	2,869	1,126,994	38,730	1,165,724	1,160,333	226,374	1,386,707	19.0%	3,270,837	42.4%
Champlin	23,089	4,366,908	---	4,366,908	3,868,556	902,328	4,770,884	9.3%	11,126,070	42.9%
Greenfield	2,777	572,745	37,669	610,414	518,374	(31,018)	487,356	-20.2%	1,127,481	43.2%
Storden	219	3,949	66,695	70,644	3,949	67,659	71,608	1.4%	164,810	43.4%
Orr	267	---	252,210	252,210	---	189,167	189,167	-25.0%	435,343	43.5%
Shakopee	37,076	---	10,703,004	10,703,004	930,220	8,323,938	9,254,158	-13.5%	21,282,406	43.5%
Spring Lake Park	6,412	1,378,571	157,485	1,536,056	1,662,177	162,878	1,825,055	18.8%	4,176,131	43.7%
Hopkins	17,591	88,578	3,760,974	3,849,552	85,000	5,540,033	5,625,033	46.1%	12,860,840	43.7%
Newport	3,435	862,453	95,717	958,170	916,792	146,332	1,063,124	11.0%	2,421,998	43.9%
Plymouth	70,576	11,477,496	5,265,277	16,742,773	13,325,740	3,667,786	16,993,526	1.5%	38,372,987	44.3%
Roseau	2,633	---	1,025,536	1,025,536	---	1,070,570	1,070,570	4.4%	2,417,133	44.3%
Climax	267	---	38,208	38,208	---	44,592	44,592	16.7%	100,293	44.5%
Long Prairie	3,458	509,000	200,316	709,316	509,000	203,518	712,518	0.5%	1,593,916	44.7%
Detroit Lakes	8,569	1,107,392	1,386,181	2,493,573	1,158,166	1,803,074	2,961,240	18.8%	6,478,587	45.7%
Minnesota Lake	687	---	235,947	235,947	203,865	---	203,865	-13.6%	445,300	45.8%
Duluth	86,265	1,576,327	55,679,528	57,255,855	625,880	43,665,773	44,291,653	-22.6%	96,620,626	45.8%
Afton	2,886	454,420	---	454,420	295,478	257,013	552,491	21.6%	1,199,024	46.1%
Saint Michael	16,399	2,559,353	(366,525)	2,192,828	2,588,295	(17,122)	2,571,173	17.3%	5,568,487	46.2%
Montevideo	5,383	1,084,947	537,769	1,622,716	1,119,743	540,089	1,659,832	2.3%	3,589,030	46.2%
Cass Lake	770	265,119	9,852	274,971	325,152	11,391	336,543	22.4%	726,565	46.3%
East Gull Lake	1,004	---	139,032	139,032	---	170,502	170,502	22.6%	367,705	46.4%
Robbinsdale	13,953	6,289,199	(1,966,342)	4,322,857	6,231,829	(1,077,815)	5,154,014	19.2%	11,079,293	46.5%
Granite Falls	2,897	644,223	562,503	1,206,726	776,844	399,435	1,176,279	-2.5%	2,508,834	46.9%
Hutchinson	14,178	5,204,788	1,437,910	6,642,698	4,759,869	1,099,329	5,859,198	-11.8%	12,447,316	47.1%
Barnum [31]	613	---	---	---	---	198,003	198,003	---	414,378	47.8%
Mora	3,571	---	1,129,469	1,129,469	---	1,113,458	1,113,458	-1.4%	2,311,380	48.2%
Vernon Center	332	130,970	151,242	282,212	146,836	(13,143)	133,693	-52.6%	276,726	48.3%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Newfolden	368	22,115	187,260	209,375	34,199	220,020	254,219	21.4%	525,789	48.4%
Moose Lake	2,751	690,414	---	690,414	---	669,454	669,454	-3.0%	1,373,160	48.8%
East Grand Forks	8,601	955,028	3,283,776	4,238,804	828,502	3,103,147	3,931,649	-7.2%	8,053,488	48.8%
Albertville	7,044	1,117,002	176,692	1,293,694	1,070,100	178,928	1,249,028	-3.5%	2,552,907	48.9%
Greenwood	688	31,155	227,922	259,077	9,272	266,272	275,544	6.4%	561,959	49.0%
Olivia	2,484	1,844,314	165,055	2,009,369	689,551	196,572	886,123	-55.9%	1,798,972	49.3%
Perham	2,985	25,779	718,900	744,679	25,779	1,090,724	1,116,503	49.9%	2,265,001	49.3%
Murdock	278	---	55,631	55,631	---	87,437	87,437	57.2%	176,820	49.4%
Austin	24,718	4,756,033	1,417,110	6,173,143	5,253,994	1,769,271	7,023,265	13.8%	14,159,925	49.6%
Revere	95	---	28,923	28,923	---	26,335	26,335	-8.9%	52,908	49.8%
White Bear Lake	23,797	2,725,000	1,548,240	4,273,240	2,830,000	1,540,715	4,370,715	2.3%	8,744,743	50.0%
Owatonna	25,599	5,718,264	(132,268)	5,585,996	2,273,681	6,496,976	8,770,657	57.0%	17,528,680	50.0%
Westbrook	739	222,480	26,146	248,626	189,803	65,164	254,967	2.6%	509,367	50.1%
Buffalo Lake	733	475,000	2,949,127	3,424,127	---	298,658	298,658	-91.3%	596,158	50.1%
Sleepy Eye	3,599	2,199,240	297,584	2,496,824	2,733,862	(1,418,683)	1,315,179	-47.3%	2,616,673	50.3%
Apple Valley	49,084	453,464	12,070,208	12,523,672	12,594,013	324,251	12,918,264	3.2%	25,641,369	50.4%
Saint Cloud	65,842	6,727,439	15,690,823	22,418,262	6,776,917	16,875,563	23,652,480	5.5%	46,292,907	51.1%
Ranier	145	---	53,988	53,988	---	67,413	67,413	24.9%	131,301	51.3%
Glencoe	5,631	1,500,000	683,895	2,183,895	1,500,000	361,808	1,861,808	-14.7%	3,610,306	51.6%
Blaine	57,186	10,005,708	902,360	10,908,068	11,374,367	1,749,012	13,123,379	20.3%	25,148,969	52.2%
Lexington	2,049	---	667,732	667,732	---	689,713	689,713	3.3%	1,316,098	52.4%
Lakeville	55,954	12,522,557	---	12,522,557	10,830,048	---	10,830,048	-13.5%	20,657,841	52.4%
Goodview	4,036	---	541,143	541,143	12,524	763,948	776,472	43.5%	1,475,666	52.6%
Wells	2,343	971,607	433,656	1,405,263	1,064,120	311,751	1,375,871	-2.1%	2,598,222	53.0%
Stillwater	18,225	849,863	5,631,571	6,481,434	932,922	5,415,632	6,348,554	-2.1%	11,965,634	53.1%
Grand Rapids	10,869	4,996,173	405,596	5,401,769	4,921,278	269,310	5,190,588	-3.9%	9,750,568	53.2%
Centerville	3,792	1,224,448	20,856	1,245,304	1,063,198	24,662	1,087,860	-12.6%	2,035,938	53.4%
Minnetonka	49,734	997,158	13,816,117	14,813,275	1,014,763	15,704,878	16,719,641	12.9%	31,266,904	53.5%
Proctor	3,057	328,444	499,074	827,518	297,101	665,296	962,397	16.3%	1,786,100	53.9%
Saint Charles	3,735	103,519	684,823	788,342	116,068	733,810	849,878	7.8%	1,575,213	54.0%
Eden Prairie	60,797	20,535,345	556,462	21,091,807	20,877,251	548,831	21,426,082	1.6%	39,668,354	54.0%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Burnsville	60,306	16,743,761	---	16,743,761	15,968,934	1,990,930	17,959,864	7.3%	33,092,645	54.3%
Wyoming	7,791	620,270	837,610	1,457,880	1,009,681	619,515	1,629,196	11.8%	2,990,731	54.5%
Chisago City	4,967	704,031	466,219	1,170,250	2,175	1,018,834	1,021,009	-12.8%	1,863,457	54.8%
Andover	30,598	5,812,522	(458,423)	5,354,099	6,459,220	(419,062)	6,040,158	12.8%	10,967,715	55.1%
Milroy	252	96,105	47,594	143,699	86,630	35,111	121,741	-15.3%	221,035	55.1%
Browerville	790	---	117,485	117,485	---	231,931	231,931	97.4%	420,412	55.2%
Waseca	9,410	2,577,264	650,562	3,227,826	2,505,772	820,311	3,326,083	3.0%	6,012,829	55.3%
Sandstone	2,849	---	488,851	488,851	---	544,627	544,627	11.4%	980,897	55.5%
Forest Lake	18,375	9,622,037	(1,664,131)	7,957,906	6,773,062	(1,650,413)	5,122,649	-35.6%	9,217,273	55.6%
Independence	3,504	---	1,745,323	1,745,323	23,528	1,169,688	1,193,216	-31.6%	2,101,642	56.8%
North Mankato	13,394	3,706,836	109,904	3,816,740	3,769,733	44,357	3,814,090	-0.1%	6,709,755	56.8%
Hugo	13,332	3,917,528	---	3,917,528	2,617,679	---	2,617,679	-33.2%	4,604,793	56.8%
Dalton	253	---	80,182	80,182	---	76,060	76,060	-5.1%	133,592	56.9%
Springfield	2,152	1,237,184	868,651	2,105,835	995,384	205,477	1,200,861	-43.0%	2,097,960	57.2%
Lino Lakes	20,216	5,285,352	---	5,285,352	5,555,805	---	5,555,805	5.1%	9,660,642	57.5%
East Bethel	11,626	---	1,844,509	1,844,509	---	2,712,304	2,712,304	47.0%	4,704,635	57.7%
Wadena	4,088	128,479	997,908	1,126,387	684,336	1,133,822	1,818,158	61.4%	3,139,868	57.9%
Frost	198	---	68,669	68,669	18,468	79,991	98,459	43.4%	169,606	58.1%
Appleton	1,412	551,103	421,856	972,959	551,103	543,006	1,094,109	12.5%	1,862,355	58.7%
Greenbush	719	190,930	241,486	432,416	338,330	104,365	442,695	2.4%	749,297	59.1%
Dayton	4,671	2,232,509	---	2,232,509	---	1,465,766	1,465,766	-34.3%	2,473,575	59.3%
Hermantown	9,414	1,651,346	263,031	1,914,377	1,797,083	453,814	2,250,897	17.6%	3,798,508	59.3%
Cambridge	8,111	3,617,685	---	3,617,685	3,253,528	---	3,253,528	-10.1%	5,467,863	59.5%
Princeton	4,698	1,446,300	597,304	2,043,604	1,417,660	650,457	2,068,117	1.2%	3,466,618	59.7%
Big Lake	10,060	268,538	1,774,232	2,042,770	230,129	1,753,199	1,983,328	-2.9%	3,299,989	60.1%
Faribault	23,352	7,978,432	3,371,263	11,349,695	6,710,989	3,210,122	9,921,111	-12.6%	16,485,953	60.2%
Elk River	22,974	14,010,406	(466,294)	13,544,112	3,554,348	5,187,520	8,741,868	-35.5%	14,479,793	60.4%
Stewartville	5,916	499,410	741,694	1,241,104	688,062	706,381	1,394,443	12.4%	2,309,665	60.4%
La Crescent	4,830	1,180,445	(2,788)	1,177,657	1,400,034	21,059	1,421,093	20.7%	2,351,650	60.4%
Thief River Falls	8,573	701,935	2,849,161	3,551,096	701,935	3,495,853	4,197,788	18.2%	6,938,657	60.5%
Alexandria	11,070	2,901,197	2,592,313	5,493,510	3,262,240	2,218,798	5,481,038	-0.2%	9,050,186	60.6%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Moorhead	38,065	9,097,281	7,505,893	16,603,174	9,523,534	6,257,635	15,781,169	-5.0%	25,976,984	60.8%
Arden Hills	9,552	---	2,531,582	2,531,582	---	2,199,391	2,199,391	-13.1%	3,620,086	60.8%
Savage	26,911	4,797,233	1,124,062	5,921,295	6,906,681	---	6,906,681	16.6%	11,325,481	61.0%
Coon Rapids	61,476	18,001,560	---	18,001,560	18,299,213	---	18,299,213	1.7%	29,898,881	61.2%
Vadnais Heights	12,302	2,470,762	2,098	2,472,860	2,793,995	1,735	2,795,730	13.1%	4,552,665	61.4%
Luverne	4,745	1,387,647	408,201	1,795,848	1,387,647	524,879	1,912,526	6.5%	3,112,431	61.4%
Hamburg	513	87,842	289,376	377,218	---	262,748	262,748	-30.3%	427,358	61.5%
Lanesboro	754	362,429	91,284	453,713	362,716	112,500	475,216	4.7%	771,438	61.6%
Minneota	1,392	530,506	---	530,506	508,638	---	508,638	-4.1%	823,193	61.8%
Viking	104	49,745	12,360	62,105	49,745	7,738	57,483	-7.4%	92,474	62.2%
Becker	4,538	644,398	1,562,529	2,206,927	644,398	1,504,107	2,148,505	-2.6%	3,435,138	62.5%
Lake Elmo	8,069	---	1,453,685	1,453,685	---	1,644,535	1,644,535	13.1%	2,628,030	62.6%
Saint Peter	11,196	---	2,034,008	2,034,008	---	4,088,106	4,088,106	101.0%	6,520,329	62.7%
Lewisville	250	---	112,347	112,347	---	109,411	109,411	-2.6%	172,734	63.3%
Watertown	4,205	150,549	734,765	885,314	134,687	994,271	1,128,958	27.5%	1,774,549	63.6%
Baxter	7,610	---	9,639,851	9,639,851	579,806	2,771,578	3,351,384	-65.2%	5,262,868	63.7%
Eagan	64,206	4,817,638	11,564,243	16,381,881	5,240,684	13,263,504	18,504,188	13.0%	29,020,384	63.8%
Rushford	1,731	658,342	862,012	1,520,354	636,490	456,554	1,093,044	-28.1%	1,712,809	63.8%
Golden Valley	20,371	8,985,030	159,243	9,144,273	8,913,423	183,065	9,096,488	-0.5%	14,157,614	64.3%
Crookston	7,891	---	3,489,471	3,489,471	---	3,985,218	3,985,218	14.2%	6,168,908	64.6%
Woodbury	61,961	12,308,342	3,540,558	15,848,900	12,113,826	4,697,388	16,811,214	6.1%	25,974,246	64.7%
Benson	3,240	875,129	1,078,937	1,954,066	948,489	1,078,791	2,027,280	3.7%	3,107,233	65.2%
Chanhassen	22,952	4,358,992	1,137,109	5,496,101	5,836,929	1,459,792	7,296,721	32.8%	11,119,093	65.6%
Lindstrom	4,442	927,420	64,455	991,875	904,362	185,276	1,089,638	9.9%	1,650,842	66.0%
Mankato	39,309	14,653,660	454,422	15,108,082	13,901,852	179,682	14,081,534	-6.8%	21,228,586	66.3%
Silver Lake	837	251,266	322,986	574,252	92,217	364,764	456,981	-20.4%	688,300	66.4%
Plainview	3,340	885,952	258,521	1,144,473	1,209,623	297,626	1,507,249	31.7%	2,246,562	67.1%
Fulda	1,318	612,023	---	612,023	552,723	---	552,723	-9.7%	821,717	67.3%
Ceylon	369	36,947	218,503	255,450	23,000	168,696	191,696	-25.0%	284,058	67.5%
Saint Paul Park	5,279	29,952	1,483,883	1,513,835	34,526	1,640,549	1,675,075	10.7%	2,481,448	67.5%
Ely	3,460	589,094	1,708,658	2,297,752	81,107	2,493,574	2,574,681	12.1%	3,813,652	67.5%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Scandia	3,936	24,082	781,309	805,391	24,082	953,427	977,509	21.4%	1,447,862	67.5%
Anoka	17,142	3,691,641	2,677,602	6,369,243	3,543,174	3,164,805	6,707,979	5.3%	9,929,351	67.6%
Currie	233	70,202	---	70,202	---	93,350	93,350	33.0%	137,795	67.7%
Eagle Bend	535	434,481	118,027	552,508	405,000	90,680	495,680	-10.3%	725,949	68.3%
Preston	1,325	---	916,633	916,633	---	988,627	988,627	7.9%	1,445,629	68.4%
Columbia Heights	19,496	6,412,209	644,654	7,056,863	7,610,381	845,272	8,455,653	19.8%	12,314,341	68.7%
Janesville	2,256	429,128	197,381	626,509	604,977	164,232	769,209	22.8%	1,114,151	69.0%
Minnetrissa	6,384	---	3,294,535	3,294,535	---	3,100,481	3,100,481	-5.9%	4,449,549	69.7%
Hibbing	16,361	9,134,964	1,264,293	10,399,257	9,819,001	951,036	10,770,037	3.6%	15,426,245	69.8%
Howard Lake	1,962	---	1,574,780	1,574,780	---	1,170,299	1,170,299	-25.7%	1,663,964	70.3%
Truman	1,115	480,358	240,342	720,700	572,119	61,773	633,892	-12.0%	899,474	70.5%
Vergas	331	104,366	---	104,366	116,681	---	116,681	11.8%	163,890	71.2%
Sebeka	711	---	295,147	295,147	---	336,842	336,842	14.1%	472,032	71.4%
Rollingstone	664	---	166,465	166,465	---	189,597	189,597	13.9%	265,565	71.4%
Mentor	153	43,509	109,038	152,547	42,844	98,178	141,022	-7.6%	196,591	71.7%
Dundas	1,367	---	396,872	396,872	---	685,504	685,504	72.7%	953,496	71.9%
Saint Francis	7,218	---	2,378,912	2,378,912	---	2,311,878	2,311,878	-2.8%	3,209,715	72.0%
Waconia	10,697	---	3,151,185	3,151,185	---	3,219,961	3,219,961	2.2%	4,468,350	72.1%
International Falls	6,424	---	5,046,547	5,046,547	---	5,230,365	5,230,365	3.6%	7,241,994	72.2%
New Hope	20,339	4,578,334	3,042,416	7,620,750	4,570,015	3,086,894	7,656,909	0.5%	10,456,786	73.2%
Dovray	57	---	91,138	91,138	---	56,280	56,280	-38.2%	76,850	73.2%
Barnesville	2,563	1,120,699	257,597	1,378,296	1,178,880	242,425	1,421,305	3.1%	1,933,305	73.5%
Amboy	534	670,552	45,986	716,538	185,467	34,605	220,072	-69.3%	298,073	73.8%
Lauderdale	2,379	---	794,950	794,950	---	802,987	802,987	1.0%	1,086,440	73.9%
Byron	4,914	988,904	309,298	1,298,202	90,114	959,738	1,049,852	-19.1%	1,418,807	74.0%
Hoffman	681	54,305	207,359	261,664	46,762	225,566	272,328	4.1%	366,568	74.3%
Adrian	1,209	---	398,916	398,916	---	600,269	600,269	50.5%	804,408	74.6%
Parkers Prairie	1,011	321,487	357,181	678,668	---	653,073	653,073	-3.8%	874,340	74.7%
Lowry [31]	299	---	---	---	123,265	---	123,265	---	164,731	74.8%
Cottonwood	1,212	---	901,497	901,497	---	829,585	829,585	-8.0%	1,106,774	75.0%
Melrose	3,598	866,708	638,197	1,504,905	946,823	581,639	1,528,462	1.6%	2,038,548	75.0%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Arlington	2,233	---	1,531,415	1,531,415	130,814	1,175,204	1,306,018	-14.7%	1,735,121	75.3%
Zimmerman	5,228	1,054,185	1,017,806	2,071,991	1,025,694	727,282	1,752,976	-15.4%	2,325,279	75.4%
Clarkfield	863	285,488	402,491	687,979	28,087	607,678	635,765	-7.6%	841,400	75.6%
Pine City	3,123	---	1,148,301	1,148,301	---	1,368,978	1,368,978	19.2%	1,811,722	75.6%
Chandler	270	132,113	27,559	159,672	125,508	18,822	144,330	-9.6%	190,381	75.8%
Lake City	5,063	1,835,347	1,059,200	2,894,547	2,452,407	780,229	3,232,636	11.7%	4,263,968	75.8%
Kimball	762	55,792	236,841	292,633	50,806	476,051	526,857	80.0%	683,965	77.0%
Grant	4,096	---	889,663	889,663	---	854,486	854,486	-4.0%	1,107,279	77.2%
Elmore	663	161,370	---	161,370	---	394,961	394,961	144.8%	506,865	77.9%
Scanlon	991	60,932	318,806	379,738	58,022	338,988	397,010	4.5%	508,465	78.1%
Medina	4,892	2,366,527	499,758	2,866,285	2,661,499	288,872	2,950,371	2.9%	3,775,594	78.1%
Carver	3,724	---	954,589	954,589	---	1,336,798	1,336,798	40.0%	1,707,920	78.3%
Orono	7,437	2,514,029	4,218,476	6,732,505	---	4,240,680	4,240,680	-37.0%	5,414,822	78.3%
Littlefork	647	---	461,779	461,779	---	475,787	475,787	3.0%	606,842	78.4%
Maple Grove	61,567	---	29,241,006	29,241,006	---	27,620,799	27,620,799	-5.5%	35,207,931	78.5%
Rosemount	21,874	6,546,303	403,258	6,949,561	6,660,252	597,144	7,257,396	4.4%	9,234,247	78.6%
Warren	1,563	7,303	578,041	585,344	548	712,198	712,746	21.8%	906,616	78.6%
Dunnell	167	70,684	43,781	114,465	70,671	48,353	119,024	4.0%	150,564	79.1%
Fairfax	1,235	283,770	555,634	839,404	251,180	595,703	846,883	0.9%	1,065,783	79.5%
Madelia	2,308	850,896	279,563	1,130,459	1,090,746	349,768	1,440,514	27.4%	1,803,383	79.9%
Richmond	1,422	---	827,103	827,103	---	777,719	777,719	-6.0%	973,005	79.9%
Fairmont	10,666	4,640,450	1,069,270	5,709,720	4,792,760	1,070,572	5,863,332	2.7%	7,306,880	80.2%
Falcon Heights	5,321	962,804	404,457	1,367,261	1,007,070	390,458	1,397,528	2.2%	1,733,405	80.6%
Badger	375	---	159,856	159,856	81,674	111,263	192,937	20.7%	238,879	80.8%
Aitkin	2,165	---	1,206,728	1,206,728	---	1,381,807	1,381,807	14.5%	1,703,447	81.1%
Pequot Lakes	2,162	1,066,726	246,996	1,313,722	1,033,460	309,321	1,342,781	2.2%	1,644,850	81.6%
Brooklyn Center	30,104	17,739,697	161,871	17,901,568	15,479,156	420,431	15,899,587	-11.2%	19,388,354	82.0%
West Saint Paul	19,540	7,484,961	1,721,846	9,206,807	8,985,902	---	8,985,902	-2.4%	10,943,394	82.1%
Jordan	5,470	1,573,234	223,085	1,796,319	1,926,996	198,765	2,125,761	18.3%	2,582,991	82.3%
Dodge Center	2,670	1,078,658	185,641	1,264,299	1,080,134	178,288	1,258,422	-0.5%	1,527,936	82.4%
Mazeppa	842	165,934	204,000	369,934	197,259	192,394	389,653	5.3%	473,010	82.4%

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[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Crosslake	2,141	289,304	1,430,597	1,719,901	367,115	1,504,466	1,871,581	8.8%	2,270,475	82.4%
Kasota	675	---	204,393	204,393	---	231,039	231,039	13.0%	280,097	82.5%
Northfield	20,007	5,049,125	3,655,026	8,704,151	5,603,762	3,794,157	9,397,919	8.0%	11,352,037	82.8%
Long Lake	1,768	5	1,175,255	1,175,260	521	1,167,831	1,168,352	-0.6%	1,409,563	82.9%
Dilworth	4,024	1,052,253	---	1,052,253	1,218,874	---	1,218,874	15.8%	1,468,705	83.0%
Park Rapids	3,709	868,300	1,286,529	2,154,829	778,941	1,641,519	2,420,460	12.3%	2,873,778	84.2%
Ogilvie	369	---	153,491	153,491	---	177,962	177,962	15.9%	209,883	84.8%
Sartell	15,876	---	5,229,111	5,229,111	---	3,860,451	3,860,451	-26.2%	4,544,377	85.0%
Milaca	2,946	305,492	666,817	972,309	287,936	909,142	1,197,078	23.1%	1,398,662	85.6%
Morris	5,286	2,446,315	686,960	3,133,275	2,429,765	958,280	3,388,045	8.1%	3,952,232	85.7%
Rockford	4,316	74,758	1,593,662	1,668,420	---	1,474,118	1,474,118	-11.6%	1,704,700	86.5%
Nowthen	4,443	28,336	768,815	797,151	38,590	794,837	833,427	4.6%	952,790	87.5%
Hoyt Lakes	2,017	1,017,481	1,147,695	2,165,176	1,196,199	1,195,616	2,391,815	10.5%	2,729,160	87.6%
Elko New Market	4,110	---	1,139,005	1,139,005	---	1,380,333	1,380,333	21.2%	1,572,627	87.8%
Fergus Falls	13,138	4,934,260	4,234,374	9,168,634	5,020,109	4,098,855	9,118,964	-0.5%	10,374,408	87.9%
Bertha	497	---	420,517	420,517	---	306,213	306,213	-27.2%	348,267	87.9%
Tracy	2,163	---	2,159,252	2,159,252	1,583,943	---	1,583,943	-26.6%	1,798,950	88.0%
Cloquet	12,124	2,674,716	3,182,004	5,856,720	1,868,990	2,699,071	4,568,061	-22.0%	5,182,397	88.1%
Oakdale	27,378	10,064,998	1,489,741	11,554,739	8,930,198	1,491,975	10,422,173	-9.8%	11,821,544	88.2%
New Ulm	13,522	6,134,405	3,961,831	10,096,236	6,667,324	3,967,120	10,634,444	5.3%	11,926,902	89.2%
Isanti	5,251	17,705	2,252,709	2,270,414	17,705	2,429,556	2,447,261	7.8%	2,731,931	89.6%
Sauk Centre	4,317	450,282	1,755,715	2,205,997	503,014	2,166,087	2,669,101	21.0%	2,967,148	90.0%
Oak Park Heights	4,339	2,597,372	223,377	2,820,749	2,507,471	554,797	3,062,268	8.6%	3,401,027	90.0%
Saint Augusta	3,317	---	673,682	673,682	---	595,645	595,645	-11.6%	661,145	90.1%
Wabasso	696	1,447,310	384,952	1,832,262	---	467,472	467,472	-74.5%	517,904	90.3%
North Oaks	4,469	427,946	1,178,238	1,606,184	318,617	1,226,348	1,544,965	-3.8%	1,707,315	90.5%
Rushmore	342	181,613	133,703	315,316	181,613	47,047	228,660	-27.5%	252,681	90.5%
Silver Bay	1,887	739,853	1,222,034	1,961,887	779,853	1,356,926	2,136,779	8.9%	2,349,137	91.0%
Glenwood	2,564	1,772,794	209,537	1,982,331	1,610,010	259,214	1,869,224	-5.7%	2,047,491	91.3%
Kasson	5,931	1,000,000	1,304,419	2,304,419	995,576	1,440,287	2,435,863	5.7%	2,661,880	91.5%
Prior Lake	22,796	7,681,225	---	7,681,225	8,729,944	---	8,729,944	13.7%	9,507,400	91.8%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Madison	1,551	777,154	968,668	1,745,822	872,035	882,318	1,754,353	0.5%	1,907,700	92.0%
Redwood Falls	5,254	1,617,982	2,121,119	3,739,101	1,540,115	2,949,987	4,490,102	20.1%	4,867,860	92.2%
Babbitt	1,475	346,087	1,178,282	1,524,369	558,963	1,115,320	1,674,283	9.8%	1,813,428	92.3%
Shorewood	7,307	3,555,224	---	3,555,224	3,477,932	(17,650)	3,460,282	-2.7%	3,741,846	92.5%
Oronoco	1,300	13,706	461,872	475,578	9,792	483,029	492,821	3.6%	531,276	92.8%
Callaway	234	266,013	36,404	302,417	206,590	(52)	206,538	-31.7%	221,225	93.4%
Blackduck	785	---	576,729	576,729	---	504,887	504,887	-12.5%	539,732	93.5%
Hinckley	1,800	---	1,148,573	1,148,573	---	979,075	979,075	-14.8%	1,045,814	93.6%
Edina	47,941	11,094,859	13,749,938	24,844,797	11,373,201	16,829,211	28,202,412	13.5%	30,123,758	93.6%
Bemidji	13,431	---	10,157,587	10,157,587	4,488,281	4,139,133	8,627,414	-15.1%	9,204,312	93.7%
Saint James	4,605	1,885,078	102,514	1,987,592	2,219,100	449,515	2,668,615	34.3%	2,844,351	93.8%
Cold Spring	4,025	508,840	1,204,400	1,713,240	485,389	1,636,503	2,121,892	23.9%	2,255,536	94.1%
Tyler	1,143	113,520	546,247	659,767	141,252	569,173	710,425	7.7%	755,089	94.1%
Maynard	366	282,907	124,734	407,641	290,382	21,405	311,787	-23.5%	330,077	94.5%
Belgrade	740	96,923	321,150	418,073	115,917	320,373	436,290	4.4%	460,026	94.8%
Staples	2,981	45,000	1,106,078	1,151,078	156,000	1,539,029	1,695,029	47.3%	1,785,393	94.9%
Cosmos	473	---	351,917	351,917	---	371,941	371,941	5.7%	387,813	95.9%
Williams [99]	191	---	---	---	7,429	121,609	129,038	---	133,417	96.7%
Maple Plain	1,768	200,611	1,110,864	1,311,475	299,092	1,136,811	1,435,903	9.5%	1,477,270	97.2%
Brownnton	762	---	497,085	497,085	---	566,578	566,578	14.0%	582,700	97.2%
Hayfield	1,340	464,238	93,594	557,832	602,873	104,363	707,236	26.8%	725,097	97.5%
Hanover	2,938	206,963	707,982	914,945	244,901	743,380	988,281	8.0%	1,011,201	97.7%
Winnebago	1,437	859,213	114,148	973,361	879,944	95,353	975,297	0.2%	995,934	97.9%
Frazee	1,350	660,267	353,578	1,013,845	635,332	309,741	945,073	-6.8%	964,389	98.0%
Crystal	22,151	11,654,397	453,365	12,107,762	11,984,871	787,600	12,772,471	5.5%	13,028,349	98.0%
Saint Bonifacius	2,283	789,640	604,717	1,394,357	463,278	541,119	1,004,397	-28.0%	1,021,658	98.3%
Cannon Falls	4,083	1,300,000	4,431,163	5,731,163	---	3,344,889	3,344,889	-41.6%	3,391,266	98.6%
Deephaven	3,642	2,455,051	---	2,455,051	2,451,621	---	2,451,621	-0.1%	2,483,941	98.7%
Ham Lake	15,296	3,630,235	(4,649)	3,625,586	3,820,834	---	3,820,834	5.4%	3,835,941	99.6%
Spring Grove	1,330	---	873,300	873,300	---	1,029,699	1,029,699	17.9%	1,027,924	100.2%
Oslo	330	10,255	257,131	267,386	---	321,974	321,974	20.4%	321,235	100.2%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Cokato	2,694	---	1,797,090	1,797,090	---	1,603,625	1,603,625	-10.8%	1,580,707	101.4%
Rush City	3,079	---	1,123,856	1,123,856	---	1,106,232	1,106,232	-1.6%	1,087,197	101.8%
Red Wing	16,459	20,302,842	(426,490)	19,876,352	16,792,090	(143,577)	16,648,513	-16.2%	16,328,177	102.0%
Saint Anthony	8,226	1,632,411	5,168,464	6,800,875	1,702,024	5,077,929	6,779,953	-0.3%	6,578,818	103.1%
Breckenridge	3,386	---	2,510,943	2,510,943	---	2,628,244	2,628,244	4.7%	2,537,464	103.6%
Canby	1,795	955,232	(73,221)	882,011	1,393,752	(152,812)	1,240,940	40.7%	1,197,839	103.6%
Echo	278	---	301,781	301,781	---	282,939	282,939	-6.2%	271,962	104.0%
Eveleth	3,718	34,972	3,655,910	3,690,882	18,463	4,257,890	4,276,353	15.9%	4,108,536	104.1%
Dawson	1,540	---	1,421,719	1,421,719	---	1,488,994	1,488,994	4.7%	1,429,702	104.1%
Hector	1,151	---	618,148	618,148	---	879,561	879,561	42.3%	843,290	104.3%
Tower	500	360,074	566,934	927,008	435,419	545,711	981,130	5.8%	932,518	105.2%
Cottage Grove	34,589	15,154,806	---	15,154,806	15,471,312	---	15,471,312	2.1%	14,651,824	105.6%
New Richland	1,203	646,050	108,332	754,382	710,148	97,418	807,566	7.1%	764,449	105.6%
Willow River	415	---	173,359	173,359	---	170,278	170,278	-1.8%	160,835	105.9%
Harmony	1,020	300,000	759,524	1,059,524	300,000	751,659	1,051,659	-0.7%	989,817	106.2%
Braham	1,793	679,239	226,069	905,308	743,660	251,706	995,366	9.9%	935,204	106.4%
Courtland	611	160,024	38,760	198,784	171,349	---	171,349	-13.8%	160,918	106.5%
Herman	437	---	327,210	327,210	---	359,607	359,607	9.9%	333,133	107.9%
Ramsey	23,668	16,066,423	(3,083,141)	12,983,282	16,776,344	(4,098,261)	12,678,083	-2.4%	11,631,186	109.0%
Blooming Prairie	1,996	708,077	452,188	1,160,265	740,608	560,011	1,300,619	12.1%	1,192,610	109.1%
Halstad	597	---	303,367	303,367	---	326,907	326,907	7.8%	299,345	109.2%
Hallock	981	---	851,065	851,065	---	789,222	789,222	-7.3%	722,090	109.3%
Spring Valley	2,479	311,204	1,601,933	1,913,137	122,852	1,526,340	1,649,192	-13.8%	1,506,888	109.4%
Nicollet	1,093	---	392,056	392,056	---	384,006	384,006	-2.1%	350,580	109.5%
South Haven	187	62,366	140,724	203,090	71,685	171,546	243,231	19.8%	221,647	109.7%
Sauk Rapids	12,773	5,172,844	---	5,172,844	5,283,571	---	5,283,571	2.1%	4,803,134	110.0%
Excelsior	2,188	1,036,931	802,425	1,839,356	1,088,821	898,516	1,987,337	8.0%	1,798,809	110.5%
Kellogg	456	115,624	177,963	293,587	163,284	180,364	343,648	17.1%	310,998	110.5%
Hanska	402	214,265	4,460	218,725	214,265	66,702	280,967	28.5%	254,154	110.5%
Grove City	635	---	408,083	408,083	---	416,220	416,220	2.0%	375,962	110.7%
Alvarado	363	7,222	137,259	144,481	116,436	146,110	262,546	81.7%	234,528	111.9%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hancock	765	254,000	210,713	464,713	257,000	248,991	505,991	8.9%	451,954	112.0%
Arco	75	89,829	37,033	126,862	60,055	9,776	69,831	-45.0%	61,997	112.6%
Mendota Heights	11,071	3,292,811	2,891,413	6,184,224	3,303,832	3,505,083	6,808,915	10.1%	6,044,689	112.6%
Hitterdal [99]	201	---	---	---	---	166,749	166,749	---	147,901	112.7%
Russell	338	56,154	172,146	228,300	61,248	151,465	212,713	-6.8%	188,199	113.0%
Albany	2,561	---	1,257,183	1,257,183	---	1,241,467	1,241,467	-1.3%	1,095,688	113.3%
Lancaster	340	112,959	208,382	321,341	192,433	129,247	321,680	0.1%	281,868	114.1%
Zumbrota	3,252	1,250,394	500,346	1,750,740	1,129,407	879,805	2,009,212	14.8%	1,749,671	114.8%
Saint Joseph	6,534	1,385,719	1,358,786	2,744,505	2,656,287	249,965	2,906,252	5.9%	2,521,484	115.3%
Elysian	652	688,860	213,127	901,987	501,623	117,769	619,392	-31.3%	536,443	115.5%
Belle Plaine	6,661	---	3,331,186	3,331,186	---	3,579,296	3,579,296	7.4%	3,098,581	115.5%
Paynesville	2,432	1,174,808	621,500	1,796,308	1,252,272	687,531	1,939,803	8.0%	1,673,197	115.9%
Cook	574	275,804	570,586	846,390	263,748	555,859	819,607	-3.2%	705,455	116.2%
Oak Grove	8,031	---	4,505,298	4,505,298	---	3,087,213	3,087,213	-31.5%	2,643,098	116.8%
Mantorville	1,197	67,816	456,681	524,497	31,538	574,116	605,654	15.5%	516,445	117.3%
Butterfield	586	407,254	20,221	427,475	133,017	211,351	344,368	-19.4%	293,404	117.4%
Warroad	1,781	---	2,670,143	2,670,143	---	2,696,284	2,696,284	1.0%	2,295,593	117.5%
Menahga	1,306	765,945	---	765,945	765,471	---	765,471	-0.1%	651,628	117.5%
Wabasha	2,521	2,246,776	41,390	2,288,166	2,403,656	106,986	2,510,642	9.7%	2,136,132	117.5%
Underwood	341	109,677	72,231	181,908	109,783	87,686	197,469	8.6%	167,705	117.7%
Ada	1,707	1,129,223	938,624	2,067,847	877,525	923,743	1,801,268	-12.9%	1,528,197	117.9%
Brooten	743	330,848	158,833	489,681	293,293	179,435	472,728	-3.5%	400,720	118.0%
Pelican Rapids	2,464	---	1,425,418	1,425,418	---	1,947,002	1,947,002	36.6%	1,642,103	118.6%
Willemie	507	---	341,361	341,361	---	336,842	336,842	-1.3%	283,656	118.8%
Blue Earth	3,353	638,809	2,291,724	2,930,533	913,041	2,453,159	3,366,200	14.9%	2,815,614	119.6%
Grand Marais	1,351	468,756	1,235,671	1,704,427	466,371	1,603,161	2,069,532	21.4%	1,725,510	119.9%
Buhl	1,000	14,845	1,393,301	1,408,146	10,616	1,023,172	1,033,788	-26.6%	855,220	120.9%
Middle River	303	168,200	59,502	227,702	205,576	58,215	263,791	15.8%	218,201	120.9%
Wood Lake	439	55,830	289,624	345,454	57,323	254,080	311,403	-9.9%	257,373	121.0%
Renville	1,287	822,876	183,627	1,006,503	841,045	180,456	1,021,501	1.5%	836,226	122.2%
Grygla	221	205,113	106,383	311,496	188,679	131,085	319,764	2.7%	258,590	123.7%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ulen	547	9,940	244,741	254,681	4,159	234,648	238,807	-6.2%	192,449	124.1%
Chisholm	4,976	2,630,429	2,210,915	4,841,344	2,719,816	2,832,602	5,552,418	14.7%	4,450,924	124.7%
Darfur	108	---	159,822	159,822	50,000	79,155	129,155	-19.2%	103,041	125.3%
Twin Valley	821	673,439	---	673,439	669,547	---	669,547	-0.6%	532,866	125.7%
Otsego	13,571	3,534,388	835,427	4,369,815	3,793,414	731,315	4,524,729	3.5%	3,587,199	126.1%
Osseo	2,430	2,448,902	---	2,448,902	2,187,123	---	2,187,123	-10.7%	1,706,963	128.1%
Chatfield	2,779	349,717	1,847,746	2,197,463	440,464	2,031,558	2,472,022	12.5%	1,915,241	129.1%
Boyd	175	---	348,768	348,768	---	314,949	314,949	-9.7%	243,429	129.4%
Hendricks	713	116,912	487,901	604,813	218,893	453,174	672,067	11.1%	519,410	129.4%
Dundee	68	60,928	---	60,928	58,196	---	58,196	-4.5%	44,414	131.0%
Bagley	1,392	1,067,182	---	1,067,182	1,056,765	---	1,056,765	-1.0%	799,628	132.2%
Lake Benton	683	17,394	696,129	713,523	17,394	653,923	671,317	-5.9%	505,602	132.8%
Worthington	12,764	---	10,821,744	10,821,744	---	10,628,626	10,628,626	-1.8%	7,966,245	133.4%
Battle Lake	875	504,598	315,169	819,767	393,288	375,739	769,027	-6.2%	569,004	135.2%
Karlstad	760	778,799	---	778,799	722,774	---	722,774	-7.2%	529,849	136.4%
New London	1,251	511,461	401,853	913,314	544,122	482,844	1,026,966	12.4%	751,709	136.6%
Thomson	159	---	130,080	130,080	---	136,408	136,408	4.9%	99,461	137.1%
Wykoff	444	63,416	172,445	235,861	68,046	238,479	306,525	30.0%	223,484	137.2%
Fertile	842	---	422,562	422,562	---	573,524	573,524	35.7%	416,397	137.7%
Windom	4,646	1,415,666	2,712,125	4,127,791	1,744,729	2,729,765	4,474,494	8.4%	3,247,989	137.8%
Columbus	3,914	3,006,849	---	3,006,849	3,484,837	---	3,484,837	15.9%	2,526,300	137.9%
Eagle Lake	2,422	1,056,505	74,134	1,130,639	1,467,668	52,677	1,520,345	34.5%	1,101,733	138.0%
Clara City	1,360	942,194	867,278	1,809,472	968,070	991,472	1,959,542	8.3%	1,416,703	138.3%
Lake Crystal	2,549	442,542	2,450,861	2,893,403	608,166	2,214,082	2,822,248	-2.5%	2,038,346	138.5%
Winsted	2,355	579,761	1,291,247	1,871,008	634,391	1,625,894	2,260,285	20.8%	1,627,878	138.8%
Balaton	643	267,966	718,695	986,661	272,136	614,346	886,482	-10.2%	637,049	139.2%
Pillager	469	---	371,483	371,483	60	411,968	412,028	10.9%	294,978	139.7%
Finlayson	315	---	238,619	238,619	---	268,166	268,166	12.4%	191,479	140.0%
Mahnomen	1,214	116,000	854,314	970,314	---	1,091,690	1,091,690	12.5%	779,101	140.1%
Vesta	319	171,279	22,610	193,889	161,279	78,420	239,699	23.6%	170,500	140.6%
New Prague	7,321	3,004,736	2,017,845	5,022,581	3,015,246	2,131,185	5,146,431	2.5%	3,654,975	140.8%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Fountain	410	---	311,654	311,654	---	298,911	298,911	-4.1%	211,950	141.0%
Montrose	2,847	108,099	885,745	993,844	114,490	1,237,008	1,351,498	36.0%	957,214	141.2%
Gaylord	2,305	1,338,734	1,781,680	3,120,414	1,504,048	630,153	2,134,201	-31.6%	1,505,997	141.7%
Marshall	13,680	11,786,940	4,943,459	16,730,399	12,259,279	4,077,336	16,336,615	-2.4%	11,409,147	143.2%
Alpha	116	---	171,120	171,120	---	151,503	151,503	-11.5%	105,738	143.3%
Sturgeon Lake	439	---	222,241	222,241	20,252	251,011	271,263	22.1%	188,798	143.7%
Victoria	7,345	266,374	3,321,282	3,587,656	518,674	4,344,628	4,863,302	35.6%	3,354,467	145.0%
Jasper	633	499,296	21,100	520,396	473,204	137,363	610,567	17.3%	420,001	145.4%
Barrett	415	---	374,252	374,252	---	458,398	458,398	22.5%	312,376	146.7%
Lamberton	824	398,752	381,417	780,169	510,048	415,477	925,525	18.6%	622,065	148.8%
Mountain Lake	2,104	647,805	1,470,180	2,117,985	1,107,523	1,231,471	2,338,994	10.4%	1,540,706	151.8%
Lewiston	1,620	110,857	1,008,151	1,119,008	140,680	1,041,730	1,182,410	5.7%	774,602	152.6%
Wilmont	339	305,992	(67,808)	238,184	328,038	(48,331)	279,707	17.4%	182,883	152.9%
Morton	411	123,953	585,000	708,953	585,000	(9,817)	575,183	-18.9%	374,776	153.5%
Trimont	747	458,568	588,273	1,046,841	310,636	647,338	957,974	-8.5%	623,045	153.8%
Cleveland	719	---	468,956	468,956	---	534,147	534,147	13.9%	343,101	155.7%
Franklin	510	378,058	302,313	680,371	200,171	378,449	578,620	-15.0%	367,933	157.3%
Circle Pines	4,918	1,956,926	997,752	2,954,678	1,857,733	1,371,670	3,229,403	9.3%	2,036,637	158.6%
Spring Park	1,669	1,579,877	251,545	1,831,422	1,848,299	---	1,848,299	0.9%	1,145,268	161.4%
Holdingsford	708	---	616,849	616,849	---	557,629	557,629	-9.6%	344,976	161.6%
Verndale	602	270,600	377,736	648,336	287,350	363,189	650,539	0.3%	400,865	162.3%
Lonsdale	3,674	2,840,020	427,518	3,267,538	2,598,117	231,935	2,830,052	-13.4%	1,716,745	164.8%
Mapleton	1,756	714,849	235,501	950,350	728,026	371,504	1,099,530	15.7%	659,204	166.8%
Gem Lake	393	---	329,813	329,813	---	448,200	448,200	35.9%	267,431	167.6%
Lynd	448	---	232,836	232,836	---	242,738	242,738	4.3%	144,525	168.0%
Sherburn	1,137	829,762	231,181	1,060,943	908,914	285,088	1,194,002	12.5%	710,353	168.1%
Lake Wilson	251	306,818	---	306,818	315,795	---	315,795	2.9%	183,186	172.4%
Morgan	896	692,995	338,128	1,031,123	668,407	495,872	1,164,279	12.9%	668,815	174.1%
Willmar	19,610	24,533,105	---	24,533,105	24,155,705	---	24,155,705	-1.5%	13,737,998	175.8%
Miltona	424	---	85,185	85,185	---	311,104	311,104	265.2%	175,869	176.9%
Maple Lake	2,059	934,183	862,695	1,796,878	1,116,475	865,712	1,982,187	10.3%	1,118,576	177.2%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mahtomedi	7,676	5,459,733	---	5,459,733	5,723,323	---	5,723,323	4.8%	3,229,032	177.2%
Delavan	179	210,034	2,349	212,383	205,649	67,088	272,737	28.4%	153,043	178.2%
Beaver Bay	181	---	432,896	432,896	---	467,475	467,475	8.0%	257,894	181.3%
Mounds View	12,155	---	12,117,603	12,117,603	---	12,164,055	12,164,055	0.4%	6,645,524	183.0%
LeRoy	929	223,075	408,393	631,468	446,560	473,813	920,373	45.8%	501,299	183.6%
Waterville	1,868	687,369	1,033,013	1,720,382	674,008	1,201,253	1,875,261	9.0%	1,018,419	184.1%
Clarissa	681	324,226	165,626	489,852	321,561	151,970	473,531	-3.3%	254,493	186.1%
Bethel	466	---	235,784	235,784	114,348	284,866	399,214	69.3%	212,025	188.3%
Dover	735	506,789	93,406	600,195	529,635	---	529,635	-11.8%	279,441	189.5%
Foley	2,603	---	2,167,044	2,167,044	---	2,403,384	2,403,384	10.9%	1,252,024	192.0%
Spicer	1,167	250,364	438,244	688,608	905,158	831,902	1,737,060	152.3%	895,237	194.0%
Jackson	3,299	2,990,895	1,445,455	4,436,350	3,199,572	1,397,379	4,596,951	3.6%	2,367,002	194.2%
Hilltop	744	1,243,650	(756)	1,242,894	1,292,213	(756)	1,291,457	3.9%	658,207	196.2%
Rockville	2,448	1,156,483	347,963	1,504,446	492,679	892,267	1,384,946	-7.9%	700,847	197.6%
Eyota	1,977	3,250	994,309	997,559	---	1,136,356	1,136,356	13.9%	556,994	204.0%
Lakefield	1,694	926,547	875,793	1,802,340	1,123,515	809,354	1,932,869	7.2%	941,760	205.2%
Belview	384	215,000	228,413	443,413	215,000	234,809	449,809	1.4%	218,706	205.7%
Stacy	1,456	60,327	536,026	596,353	344,289	628,067	972,356	63.1%	472,590	205.8%
Grand Meadow	1,139	181,841	1,063,651	1,245,492	1,059,372	148,603	1,207,975	-3.0%	579,693	208.4%
Pennock	508	40,000	322,251	362,251	40,000	340,342	380,342	5.0%	181,468	209.6%
Racine	442	---	139,977	139,977	---	182,592	182,592	30.4%	86,930	210.0%
Upsala	427	228,818	289,881	518,699	228,399	229,116	457,515	-11.8%	216,701	211.1%
Ormsby	131	---	156,491	156,491	---	158,721	158,721	1.4%	74,946	211.8%
Walnut Grove	871	80,200	619,615	699,815	97,060	694,068	791,128	13.0%	372,032	212.7%
Hills	686	400,536	182,353	582,889	615,000	(17,763)	597,237	2.5%	280,670	212.8%
Wrenshall	399	---	273,919	273,919	---	297,535	297,535	8.6%	138,055	215.5%
Cohasset	2,698	---	2,879,318	2,879,318	---	3,216,582	3,216,582	11.7%	1,469,410	218.9%
Cologne	1,519	1,930,887	---	1,930,887	1,589,882	265,791	1,855,673	-3.9%	847,148	219.0%
Good Thunder	583	324,372	471,435	795,807	324,372	466,091	790,463	-0.7%	358,651	220.4%
Mayer	1,749	57,816	1,156,298	1,214,114	34,625	1,335,760	1,370,385	12.9%	619,406	221.2%
Monticello	12,759	4,979,953	18,176,967	23,156,920	4,774,037	18,195,400	22,969,437	-0.8%	10,316,239	222.7%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

Table 20

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

Name of City [footnote]	Population	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Waite Park	6,715	10,670,136	---	10,670,136	10,129,335	---	10,129,335	-5.1%	4,297,974	235.7%
Milan	369	198,697	326,295	524,992	157,996	351,672	509,668	-2.9%	212,219	240.2%
Atwater	1,133	1,320,580	352,325	1,672,905	1,003,328	353,739	1,357,067	-18.9%	558,506	243.0%
Prinsburg	497	250,000	157,343	407,343	250,000	275,490	525,490	29.0%	214,002	245.6%
Edgerton	1,189	368,000	1,289,791	1,657,791	660,000	963,139	1,623,139	-2.1%	648,417	250.3%
Askov	364	73,193	236,803	309,996	73,193	349,504	422,697	36.4%	167,814	251.9%
Garvin	135	---	221,583	221,583	---	222,873	222,873	0.6%	87,407	255.0%
Saint Clair	868	478,744	633,508	1,112,252	513,682	700,919	1,214,601	9.2%	458,197	265.1%
Chokio [31]	400	---	---	---	150,000	349,342	499,342	---	181,489	275.1%
Plummer	292	76,890	328,213	405,103	55,826	420,781	476,607	17.7%	171,607	277.7%
Stewart	571	---	1,037,314	1,037,314	---	1,091,222	1,091,222	5.2%	390,737	279.3%
Ottertail	572	---	822,589	822,589	---	849,155	849,155	3.2%	296,561	286.3%
Hadley	61	---	100,451	100,451	---	102,371	102,371	1.9%	34,997	292.5%
Madison Lake	1,017	1,109,887	446,813	1,556,700	1,206,160	497,586	1,703,746	9.4%	573,577	297.0%
Alberta	103	87,000	139,630	226,630	87,000	129,410	216,410	-4.5%	69,995	309.2%
Heron Lake	698	---	1,166,726	1,166,726	---	1,823,059	1,823,059	56.3%	588,771	309.6%
Skyline	289	---	441,090	441,090	---	196,978	196,978	-55.3%	62,572	314.8%
Harris	1,132	11,649	591,764	603,413	10,774	932,423	943,197	56.3%	295,278	319.4%
Granada	303	128,333	175,874	304,207	129,296	188,212	317,508	4.4%	98,411	322.6%
Bricelyn	365	464,956	361,857	826,813	533,327	223,406	756,733	-8.5%	227,769	332.2%
Plato	320	51,161	589,362	640,523	46,275	594,944	641,219	0.1%	185,332	346.0%
Ruthton	241	---	432,191	432,191	---	473,626	473,626	9.6%	135,598	349.3%
Avon	1,396	395,941	2,885,628	3,281,569	402,518	2,992,430	3,394,948	3.5%	965,740	351.5%
Welcome	686	501,740	1,039,869	1,541,609	503,524	1,210,884	1,714,408	11.2%	478,578	358.2%
Bayport	3,471	1,270,937	3,232,600	4,503,537	---	7,481,248	7,481,248	66.1%	2,054,091	364.2%
Sanborn	339	665,929	202,543	868,472	674,861	223,332	898,193	3.4%	235,430	381.5%
Easton	199	191,335	247,973	439,308	183,487	332,339	515,826	17.4%	119,203	432.7%
Stockton	697	178,667	402,215	580,882	187,556	479,574	667,130	14.8%	153,936	433.4%
State Total	4,197,683	\$843,783,342	\$815,643,678	\$1,659,427,020	\$837,440,425	\$749,497,604	\$1,586,938,029	-4.4%	\$3,286,065,379	48.3%

[31] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

ANALYSIS OF ENTERPRISE FUNDS

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Ada														
Light	1,556,109	1,248,431	307,678	--	--	307,678	--	--	--	311,993	--	--	--	--
Liquor	560,530	524,948	35,582	3	--	35,585	3	--	--	5,000	--	--	--	--
Sewer [3]	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Water and Sewer [3]	553,548	434,879	118,669	2,467	85,446	35,690	--	--	--	(10,000)	--	--	85,446	245,000
Total	2,670,187	2,208,258	461,929	2,470	85,446	378,953	3	--	--	306,993	--	--	85,446	245,000
Adams														
Nursing Home [14]	4,463,592	4,708,901	(245,309)	11,790	53,376	(286,895)	--	--	--	--	78,744	--	53,844	190,264
Sewer	87,719	124,902	(37,183)	31	--	(37,152)	--	--	--	(18,700)	--	--	--	--
Water	83,714	76,668	7,046	400	--	7,446	--	--	--	4,500	--	--	--	--
Total	4,635,025	4,910,471	(275,446)	12,221	53,376	(316,601)	--	--	--	(14,200)	78,744	--	53,844	190,264
Adrian														
Adrian Care Center	1,325,913	1,642,463	(316,550)	--	8,359	(324,909)	--	--	--	(250,000)	--	--	8,359	--
Adrian Country Living Cottages	174,746	208,840	(34,094)	4,965	50,707	(79,836)	--	--	--	(343,949)	2,230,716	--	50,476	--
Ambulance	121,051	93,195	27,856	4,923	--	32,779	--	--	--	(8,500)	71,695	--	--	--
Arnold Memorial Health Care Center	195,000	67,131	127,869	7,331	7,818	127,382	--	--	--	591,190	18,551	--	8,193	32,489
Electric	1,380,248	1,273,513	106,735	14,919	--	121,654	--	--	394	194,005	104,641	--	--	--
Refuse	112,675	110,758	1,917	221	--	2,138	--	--	--	--	--	--	--	--
Sewer	87,863	79,885	7,978	5,248	--	13,226	--	--	198	12,232	--	--	--	--
Slade Apartments	45,211	77,896	(32,685)	252	149,435	(181,868)	--	--	--	--	--	--	--	--
Tennessee Avenue Townhouse	51,548	34,166	17,382	300	19,540	(1,858)	--	--	--	--	--	--	19,967	15,608
Water	194,221	162,028	32,193	3,518	--	35,711	--	--	198	35,379	--	--	--	--
Total	3,688,476	3,749,875	(61,399)	41,677	235,859	(255,581)	--	--	790	230,357	2,425,603	--	86,995	48,097
Aitkin														
Airport	596	163,833	(163,237)	25,202	--	(138,035)	--	--	51,519	--	--	--	--	--
Electric	3,280,718	3,186,441	94,277	21,574	--	115,851	--	--	--	170,000	--	--	--	--
Liquor	929,991	897,577	32,414	20,650	--	53,064	--	--	--	30,000	--	--	--	--
Sewer	434,423	279,614	154,809	--	--	154,809	--	--	--	170,777	--	--	--	--
Water	218,663	192,492	26,171	--	--	26,171	--	--	--	30,000	--	--	--	--
Total	4,864,391	4,719,957	144,434	67,426	--	211,860	--	--	51,519	400,777	--	--	--	--
Akeley														
Liquor	426,610	399,154	27,456	1	--	27,457	--	--	--	16,000	--	--	--	--

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	73,778	100,262	(26,484)	466	1,245	(27,263)	---	---	---	3,220	---	---	1,245	15,000
Water	85,266	94,796	(9,530)	14,435	18,525	(13,620)	14,435	---	---	1,400	---	---	18,525	20,000
Total	585,654	594,212	(8,558)	14,902	19,770	(13,426)	14,435	---	---	20,620	---	---	19,770	35,000
Albany														
Golf Course	473,063	481,114	(8,051)	4,157	1,224	(5,118)	---	---	---	---	58,280	---	1,224	19,898
Sewer	327,076	339,215	(12,139)	73,815	32,466	29,210	---	---	---	71,685	23,007	---	33,242	61,000
Water	527,174	392,853	134,321	37,349	80,145	91,525	---	---	---	54,025	187,024	---	81,318	259,000
Total	1,327,313	1,213,182	114,131	115,321	113,835	115,617	---	---	---	125,710	268,311	---	115,784	339,898
Albert Lea														
Parking	39,458	49,977	(10,519)	2,459	---	(8,060)	---	---	---	---	---	---	---	---
Port Authority - Real Estate	581,518	502,166	79,352	9,522	84,886	3,988	---	---	---	---	181,634	---	85,291	97,078
Sewage Disposal	3,671,710	3,800,499	(128,789)	489,292	1,021	359,482	---	---	---	---	1,435,223	---	4,410	180,000
Solid Waste Management	144,012	156,719	(12,707)	267,401	316,694	(62,000)	---	---	265,771	(15,000)	---	---	---	---
Water	1,792,159	1,638,778	153,381	1,919	92,031	63,269	---	---	---	---	3,537	1,073,279	113,867	1,180,000
Total	6,228,857	6,148,139	80,718	770,593	494,632	356,679	---	---	265,771	(15,000)	1,620,394	1,073,279	203,568	1,457,078
Alberta														
Sewer	12,060	23,923	(11,863)	---	---	(11,863)	---	---	34	---	---	---	---	---
Water	41,328	44,585	(3,257)	37	15,725	(18,945)	---	---	33	(42,260)	---	---	15,725	8,000
Total	53,388	68,508	(15,120)	37	15,725	(30,808)	---	---	67	(42,260)	---	---	15,725	8,000
Albertville														
Sewer	602,407	586,702	15,705	33,584	181,434	(132,145)	---	---	---	(80,470)	45,281	---	169,093	305,474
Storm Water	216,142	40,844	175,298	25,635	27,365	173,568	---	---	---	---	---	---	26,625	10,000
Water	854,250	896,956	(42,706)	18,797	---	(23,909)	---	---	---	---	---	---	---	---
Total	1,672,799	1,524,502	148,297	78,016	208,799	17,514	---	---	---	(80,470)	45,281	---	195,718	315,474
Alden														
Garbage	42,315	46,740	(4,425)	25	---	(4,400)	---	---	---	8,000	---	---	---	---
Sewer	51,279	40,738	10,541	3,479	---	14,020	---	---	---	---	573	---	---	---
Water	49,744	58,163	(8,419)	4,097	---	(4,322)	---	---	---	---	1,278	---	---	---
Total	143,338	145,641	(2,303)	7,601	---	5,298	---	---	---	8,000	1,851	---	---	---
Alexandria														
Board of Public Works - Electric	22,038,831	20,122,141	1,916,690	584,321	436,609	2,064,402	---	---	---	---	4,554,824	---	228,995	420,000
Board of Public Works - Water	1,829,703	1,469,245	360,458	68,059	102,889	325,628	---	---	---	---	476,220	1,837,080	102,889	280,900

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	5,047,865	4,782,928	264,937	5,259	14,154	256,042	---	---	---	400,000	---	---	14,154	34,055
Total	28,916,399	26,374,314	2,542,085	657,639	553,652	2,646,072	---	---	---	400,000	5,031,044	1,837,080	346,038	734,955
Alpha														
Electric	120,371	123,291	(2,920)	---	---	(2,920)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	18,966	58,102	(39,136)	---	---	(39,136)	---	---	---	---	---	---	---	---
Total	139,337	181,393	(42,056)	---	---	(42,056)	---	---	---	---	---	---	---	---
Altura														
Liquor Store Building Lease	8,985	10,033	(1,048)	62	---	(986)	---	---	---	---	---	---	---	---
Sewer	161,054	108,579	52,475	664	29	53,110	---	---	---	---	---	---	---	---
Water	74,201	53,149	21,052	140	---	21,192	---	---	---	---	---	---	---	---
Total	244,240	171,761	72,479	866	29	73,316	---	---	---	---	---	---	---	---
Alvarado														
Electric	171,531	29,200	142,331	237	2,018	140,550	---	---	---	50,000	---	---	---	---
Refuse	25,661	30,327	(4,666)	620	---	(4,046)	---	---	---	---	---	---	---	---
Sewer	59,473	49,840	9,633	1,807	3,716	7,724	---	---	---	---	---	---	3,716	33,844
Water	25,653	28,621	(2,968)	---	7,950	(10,918)	---	---	---	(584,243)	584,243	---	7,552	6,000
Total	282,318	137,988	144,330	2,664	13,684	133,310	---	---	---	(534,243)	584,243	---	11,268	39,844
Amboy														
Refuse Collection	37,339	40,842	(3,503)	5,347	---	1,844	---	4,578	---	---	---	---	---	---
Sewer Utility	109,260	186,200	(76,940)	18,263	---	(58,677)	---	4,095	---	---	---	---	---	---
Water Utility	39,242	31,727	7,515	3,299	---	10,814	---	---	---	(19,881)	184,225	---	---	---
Total	185,841	258,769	(72,928)	26,909	---	(46,019)	---	8,673	---	(19,881)	184,225	---	---	---
Andover														
Sewer	1,964,117	1,937,208	26,909	35,848	---	62,757	---	---	---	446,680	---	---	---	---
Storm Sewer	348,203	540,045	(191,842)	3,575	---	(188,267)	---	---	---	---	---	---	---	---
Water	2,077,305	1,968,412	108,893	278,373	650,859	(263,593)	---	---	---	61,059	258,971	---	658,025	455,000
Total	4,389,625	4,445,665	(56,040)	317,796	650,859	(389,103)	---	---	---	507,739	258,971	---	658,025	455,000
Annandale														
Refuse and Recycling	177,688	164,784	12,904	8	---	12,912	---	---	---	---	---	---	---	---
Sewer	663,464	634,017	29,447	1,174,009	340,040	863,416	---	---	---	115,000	65,183	---	347,120	767,000
Storm Utility	24,170	65,667	(41,497)	833	---	(40,664)	---	---	---	42,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	455,276	365,434	89,842	6,540	68,019	28,363	---	---	---	6,652	6,232	---	69,742	147,000
Total	1,320,598	1,229,902	90,696	1,181,390	408,059	864,027	---	---	---	163,652	71,415	---	416,862	914,000
Anoka														
Electric	23,723,639	21,291,347	2,432,292	488,931	10,045	2,911,178	---	---	---	1,404,996	1,358,893	---	10,045	---
Golf	1,075,509	1,356,041	(280,532)	3,900	81,622	(358,254)	---	---	---	---	21,300	---	81,622	135,978
Liquor	3,589,782	3,481,544	108,238	41,238	---	149,476	---	---	---	180,000	13,273	---	---	---
Recycling	311,989	304,284	7,705	2,769	---	10,474	---	---	---	---	---	---	---	---
Refuse	217,991	229,266	(11,275)	5,139	---	(6,136)	---	---	---	---	---	---	---	---
Sewer	2,159,743	2,004,164	155,579	16,337	---	171,916	---	---	---	---	150,035	---	---	---
Storm Drainage	419,276	150,370	268,906	3,278	---	272,184	---	---	---	---	230,000	---	---	---
Water	1,607,863	1,285,841	322,022	150,434	50,284	422,172	---	---	---	---	221,977	---	36,988	190,000
Total	33,105,792	30,102,857	3,002,935	712,026	141,951	3,573,010	---	---	---	1,584,996	1,995,478	---	128,655	325,978
Apple Valley														
Cemetery	89,695	68,868	20,827	9,674	---	30,501	---	---	---	---	---	---	---	---
Golf	929,196	867,381	61,815	3,997	5,264	60,548	---	---	---	---	17,862	---	1,852	35,612
Liquor	9,032,194	8,153,719	878,475	27,730	132,122	774,083	---	---	---	485,000	35,340	---	129,220	130,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sport Arena	605,509	722,885	(117,376)	124,075	24,903	(18,204)	125,000	84,500	---	---	39,591	---	23,400	100,000
Storm Drainage	1,360,483	806,506	553,977	20,805	40,237	534,545	---	---	---	305,000	191,518	355,000	31,035	670,000
Street Light Utility	465,552	410,787	54,765	3,670	---	58,435	---	---	---	---	---	---	---	---
Water and Sewer [3]	8,423,373	7,285,380	1,137,993	525,640	12,189	1,651,444	---	---	---	1,264,450	1,192,824	---	12,495	105,000
Total	20,906,002	18,315,526	2,590,476	715,591	214,715	3,091,352	125,000	84,500	---	2,054,450	1,477,135	355,000	198,002	1,040,612
Appleton														
Appleton Area Health Services [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Clinic [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	499,812	461,629	38,183	---	---	38,183	---	---	---	---	---	---	---	---
Nursing Home [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, and Garbage [1]	504,752	693,486	(188,734)	27,082	12,768	(174,420)	520	---	---	6,793	6,762	---	13,041	70,000
Total	1,004,564	1,155,115	(150,551)	27,082	12,768	(136,237)	520	---	---	6,793	6,762	---	13,041	70,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Arco														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	17,122	19,748	(2,626)	206	3,300	(5,720)	---	---	---	(3,000)	---	---	3,300	6,000
Water Utility [2]	14,047	12,867	1,180	212	---	1,392	---	---	---	---	---	---	---	---
Total	31,169	32,615	(1,446)	418	3,300	(4,328)	---	---	---	(3,000)	---	---	3,300	6,000
Arden Hills														
Recycling	121,892	129,139	(7,247)	20,372	---	13,125	---	---	---	---	---	---	---	---
Sewer	1,574,493	1,367,429	207,064	9,276	---	216,340	---	---	---	62,000	197,876	---	---	---
Surface Water Management	518,672	321,693	196,979	13,859	---	210,838	---	---	---	38,000	85,643	---	---	---
Water	1,824,086	1,678,954	145,132	30,062	---	175,194	---	---	---	43,000	93,162	---	---	---
Total	4,039,143	3,497,215	541,928	73,569	---	615,497	---	---	---	143,000	376,681	---	---	---
Argyle														
Gas	309,533	202,208	107,325	---	---	107,325	---	---	---	---	4,071	---	---	---
Refuse	70,289	72,566	(2,277)	---	---	(2,277)	---	---	---	---	---	---	---	---
Wastewater	71,160	99,536	(28,376)	---	12,914	(41,290)	---	---	---	(15,890)	---	---	12,914	33,750
Water	151,232	101,916	49,316	---	7,697	41,619	---	---	---	(5,286)	---	---	7,697	23,250
Total	602,214	476,226	125,988	---	20,611	105,377	---	---	---	(21,176)	4,071	---	20,611	57,000
Arlington														
Electric	1,467,356	1,750,782	(283,426)	26,420	---	(257,006)	---	---	308	---	516,348	---	---	---
Sewer	411,262	294,681	116,581	44,033	56,485	104,129	---	---	---	20,469	223,034	---	57,661	134,500
Sibley Medical Center [14]	10,910,525	11,011,402	(100,877)	304,188	179,941	23,370	---	---	---	---	1,651,458	---	185,266	157,629
Water	393,581	260,678	132,903	29,764	52,618	110,049	---	---	---	---	---	---	52,514	157,500
Total	13,182,724	13,317,543	(134,819)	404,405	289,044	(19,458)	---	---	308	20,469	2,390,840	---	295,441	449,629
Ashby														
Garbage	72,925	66,937	5,988	72	---	6,060	---	---	---	---	---	---	---	---
Sewer	86,240	93,993	(7,753)	393	---	(7,360)	---	---	---	---	---	---	---	---
Storm Sewer	11,042	3,918	7,124	34	---	7,158	---	---	---	---	---	---	---	---
Water	151,271	68,445	82,826	401	30,960	52,267	---	---	---	---	---	---	30,960	24,000
Total	321,478	233,293	88,185	900	30,960	58,125	---	---	---	---	---	---	30,960	24,000
Askov														
Sewer	52,513	90,245	(37,732)	134	13,741	(51,339)	---	1,398,483	---	40,000	1,301,974	---	13,741	9,688

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	66,755	77,449	(10,694)	56,855	2,720	43,441	539	---	56,659	(40,000)	---	---	2,720	24,000
Total	119,268	167,694	(48,426)	56,989	16,461	(7,898)	539	1,398,483	56,659	---	1,301,974	---	16,461	33,688
Atwater														
Economic Development Authority	4,661	15,518	(10,857)	9,686	---	(1,171)	---	---	---	---	44,162	---	---	---
Sewer	64,014	16,831	47,183	7,160	---	54,343	---	---	---	21,825	---	---	---	---
Water	85,542	44,405	41,137	11,448	---	52,585	---	---	---	26,675	---	---	---	---
Total	154,217	76,754	77,463	28,294	---	105,757	---	---	---	48,500	44,162	---	---	---
Audubon														
Liquor	549,523	564,915	(15,392)	8,615	11,794	(18,571)	---	---	---	5,000	3,025	---	11,794	13,157
Sewer	80,718	10,957	69,761	2,065	52,673	19,153	---	---	---	75,800	3,783	---	37,890	11,000
Water	80,565	12,214	68,351	4,752	21,156	51,947	---	---	---	44,104	2,706	---	1,450	17,000
Total	710,806	588,086	122,720	15,432	85,623	52,529	---	---	---	124,904	9,514	---	51,134	41,157
Aurora														
Cina Center	334	2,313	(1,979)	---	---	(1,979)	---	---	---	3,254	---	---	---	---
Irongate Apartments and Townhomes	582,791	436,909	145,882	15,735	125,626	35,991	---	---	---	(1,233)	17,208	---	126,580	140,000
Sanitation	228,804	237,091	(8,287)	519	---	(7,768)	---	---	---	---	---	---	---	---
Sewer	460,306	255,168	205,138	12,152	---	217,290	---	325,545	55,936	50,000	838,332	---	45,507	172,388
Water	180,402	189,009	(8,607)	984	---	(7,623)	---	---	---	---	4,049	---	---	---
Total	1,452,637	1,120,490	332,147	29,390	125,626	235,911	---	325,545	55,936	52,021	859,589	---	172,087	312,388
Austin														
Electric	33,083,221	32,914,194	169,027	287,066	16,116	439,977	---	---	---	---	1,333,773	---	12,812	155,000
Gas	19,631,575	18,677,162	954,413	228,005	927	1,181,491	---	---	---	---	413,179	---	---	---
Housing and Redevelopment Authority	4,151,465	3,863,505	287,960	2,206,851	682,884	1,811,927	153,278	3,029,458	28,567	---	1,901,787	---	703,415	250,000
Port Authority Component Unit	646,434	386,972	259,462	244,045	358,826	144,681	23,081	---	3,575	---	200,000	---	473,612	625,000
Sewer	4,479,150	4,689,892	(210,742)	413,111	347,682	(145,313)	---	---	---	---	2,522,698	2,865,000	348,252	620,000
Storm Water Utility District	422,880	292,249	130,631	2,373	---	133,004	---	---	---	---	222,830	---	---	---
Waste Transfer Station	74,727	45,132	29,595	4,905	---	34,500	---	---	---	---	---	---	---	---
Water	2,584,965	2,456,083	128,882	105,124	---	234,006	---	---	---	---	1,049,403	---	---	---
Total	65,074,417	63,325,189	1,749,228	3,491,480	1,406,435	3,834,273	176,359	3,029,458	32,142	---	7,643,670	2,865,000	1,538,091	1,650,000
Avoca														
A & I Fund	30,731	29,348	1,383	---	---	1,383	---	---	---	---	---	---	---	---
Liquor	241,647	252,387	(10,740)	3,872	275	(7,143)	---	---	---	10,900	1,290	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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 [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	43,236	68,277	(25,041)	3,077	18,454	(40,418)	---	---	---	(5,000)	3,315	---	18,454	4,500
Total	315,614	350,012	(34,398)	6,949	18,729	(46,178)	---	---	---	5,900	4,605	---	18,454	4,500
Avon														
Sewer	217,885	503,542	(285,657)	341,006	195,492	(140,143)	28,133	---	---	5,776	---	613,725	212,778	1,094,708
Water	135,420	178,411	(42,991)	181,575	89,597	48,987	9,885	---	---	13,478	---	305,243	93,174	425,259
Total	353,305	681,953	(328,648)	522,581	285,089	(91,156)	38,018	---	---	19,254	---	918,968	305,952	1,519,967
Babbitt														
Public Utility [3]	481,918	482,283	(365)	1,100	24,506	(23,771)	---	---	---	---	8,251	---	25,098	63,000
Sanitation	93,499	97,644	(4,145)	---	---	(4,145)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	575,417	579,927	(4,510)	1,100	24,506	(27,916)	---	---	---	---	8,251	---	25,098	63,000
Backus														
Senior Townhomes	29,250	18,680	10,570	21	11,509	(918)	---	---	---	---	---	---	11,546	8,740
Sewer	69,622	69,235	387	9,856	---	10,243	---	---	---	---	73,925	---	---	---
Water	50,147	52,471	(2,324)	18,371	2,871	13,176	---	---	---	---	5,867	---	2,928	7,000
Total	149,019	140,386	8,633	28,248	14,380	22,501	---	---	---	---	79,792	---	14,474	15,740
Badger														
Refuse	38,833	36,225	2,608	---	---	2,608	---	---	---	---	---	---	---	---
Sewer	44,241	31,826	12,415	1,249	1,869	11,795	16	---	---	21,864	---	---	1,869	2,500
Water	39,885	35,489	4,396	7,072	9,094	2,374	49	---	---	(5,000)	---	---	9,094	20,500
Total	122,959	103,540	19,419	8,321	10,963	16,777	65	---	---	16,864	---	---	10,963	23,000
Bagley														
Liquor	843,898	811,749	32,149	1,332	---	33,481	---	---	---	15,000	15,479	---	---	---
Public Utilities Commission [30]	3,379,137	3,113,972	265,165	53,792	135,511	183,446	---	---	---	17,676	73,294	---	93,810	275,036
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	4,223,035	3,925,721	297,314	55,124	135,511	216,927	---	---	---	32,676	88,773	---	93,810	275,036
Balaton														
Garbage	40,572	40,640	(68)	55	---	(13)	---	---	---	---	---	---	---	---
Lakeview Senior Housing	246,732	228,872	17,860	336	68	18,128	---	---	---	---	1,232	---	68	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	410,592	401,023	9,569	3,216	---	12,785	---	---	---	12,242	1,889	---	---	---
Nursing Home	1,992,839	1,998,170	(5,331)	36,547	19,956	11,260	---	---	---	---	7,521	---	17,614	9,865
Sewer	89,660	71,211	18,449	4,891	---	23,340	---	---	---	---	4,404	---	---	---
Water	109,189	84,851	24,338	---	11,191	13,147	---	---	---	---	1,054	---	11,190	20,000
Total	2,889,584	2,824,767	64,817	45,045	31,215	78,647	---	---	---	12,242	16,100	---	28,872	29,865
Barnesville														
Ambulance	235,758	323,743	(87,985)	44,991	---	(42,994)	---	---	---	(59,507)	23,434	---	---	---
Broadband Internet	204,983	80,805	124,178	128	---	124,306	---	---	---	115,768	---	---	---	---
Cable T.V.	399,324	327,524	71,800	2,331	37,324	36,807	---	---	---	7,000	58,135	---	36,053	35,000
Electric	1,935,774	1,678,248	257,526	111,328	11,977	356,877	---	---	---	315,000	---	---	12,400	28,000
Golf Course	120,433	153,517	(33,084)	6,025	---	(27,059)	---	---	252	(9,000)	---	---	---	---
Liquor	414,287	391,503	22,784	2,563	---	25,347	---	---	---	15,000	---	---	---	---
Sanitation	179,633	172,893	6,740	26,292	---	33,032	---	---	---	21,000	---	---	---	---
Sewer	601,316	239,335	361,981	4,820	74,107	292,694	---	---	---	74,000	---	92,000	78,079	371,750
Storm Sewer	29,282	24,777	4,505	124	---	4,629	---	---	---	---	---	---	---	---
Telephone	964,255	696,829	267,426	217,316	17,966	466,776	---	---	2,783	339,232	256,776	---	18,210	42,000
Water	405,405	220,979	184,426	7,254	49,966	141,714	---	---	---	20,000	---	108,000	53,402	245,530
Total	5,490,450	4,310,153	1,180,297	423,172	191,340	1,412,129	---	---	3,035	838,493	338,345	200,000	198,144	722,280
Barnum														
Liquor	468,086	475,760	(7,674)	29,397	---	21,723	---	---	---	24,000	4,776	---	---	---
Sewer	98,508	69,587	28,921	332	19,791	9,462	---	---	---	---	---	---	19,791	---
Water	128,694	94,225	34,469	12,338	2,166	44,641	---	---	---	169,497	---	---	693	29,135
Total	695,288	639,572	55,716	42,067	21,957	75,826	---	---	---	193,497	4,776	---	20,484	29,135
Barrett														
Sewer	62,192	58,008	4,184	265	---	4,449	---	---	---	22,700	---	---	---	---
Water	115,117	93,825	21,292	138,554	59,387	100,459	---	111,918	---	(31,200)	41,449	1,642,000	70,322	1,568,823
Total	177,309	151,833	25,476	138,819	59,387	104,908	---	111,918	---	(8,500)	41,449	1,642,000	70,322	1,568,823
Barry														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	3,042	2,254	788	1,184	---	1,972	---	---	---	---	---	---	---	---
Total	3,042	2,254	788	1,184	---	1,972	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Battle Lake														
Liquor	1,097,160	1,010,264	86,896	3,385	---	90,281	---	---	---	90,000	---	---	---	---
Sewer	194,779	124,235	70,544	148,624	18,971	200,197	132,885	---	---	(6,695)	71,636	---	18,973	111,000
Water	177,280	116,040	61,240	6,408	14,478	53,170	---	---	---	6,695	4,179	---	14,855	70,000
Total	1,469,219	1,250,539	218,680	158,417	33,449	343,648	132,885	---	---	90,000	75,815	---	33,828	181,000
Baudette														
Liquor	1,241,082	1,183,003	58,079	447	---	58,526	---	---	---	---	73,674	---	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Light [30]	2,343,091	1,923,839	419,252	206,452	97,357	528,347	---	187,690	---	150,000	621,152	---	96,748	187,027
Total	3,584,173	3,106,842	477,331	206,899	97,357	586,873	---	187,690	---	150,000	694,826	---	96,748	187,027
Baxter														
Sewer	1,129,175	1,333,156	(203,981)	278,068	---	74,087	---	---	---	460,816	64,571	---	---	---
Storm Water	303,841	230,462	73,379	6,768	---	80,147	---	---	---	43,000	---	---	---	---
Water	1,153,252	1,338,097	(184,845)	370,762	340,099	(154,182)	---	---	---	302,870	35,802	---	343,708	420,000
Total	2,586,268	2,901,715	(315,447)	655,598	340,099	52	---	---	---	806,686	100,373	---	343,708	420,000
Bayport														
Sewer	572,334	592,167	(19,833)	28,468	---	8,635	---	---	---	116,475	16,022	---	---	---
Water	253,628	401,716	(148,088)	44,524	477	(104,041)	---	---	---	(7,872)	---	---	---	---
Total	825,962	993,883	(167,921)	72,992	477	(95,406)	---	---	---	108,603	16,022	---	---	---
Beardsley														
Garbage	24,099	20,989	3,110	---	192	2,918	---	---	---	---	---	---	192	4,448
Sewer	13,744	24,172	(10,428)	6,967	1,151	(4,612)	---	---	---	---	---	---	1,151	2,500
Water	21,801	28,967	(7,166)	2,930	---	(4,236)	---	---	---	---	116,074	---	---	---
Total	59,644	74,128	(14,484)	9,897	1,343	(5,930)	---	---	---	---	116,074	---	1,343	6,948
Beaver Bay														
Economic Development Authority	24,760	22,382	2,378	---	---	2,378	---	---	---	---	---	---	---	---
Liquor	416,538	401,405	15,133	623	---	15,756	---	---	---	(17,324)	---	---	---	---
Sewer	50,054	44,252	5,802	---	10,625	(4,823)	---	---	521,145	---	592,728	---	10,625	30
Water	75,508	49,469	26,039	---	10,835	15,204	---	17,080	---	---	---	---	10,606	51,274
Total	566,860	517,508	49,352	623	21,460	28,515	---	17,080	521,145	(17,324)	592,728	---	21,231	51,304

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Beaver Creek														
Refuse [0]	20,085	20,896	(811)	---	---	(811)	---	---	---	---	---	---	---	---
Sewer [0]	49,363	4,676	44,687	---	1,341	43,346	---	---	---	---	---	---	1,341	5,898
Water [0]	24,258	20,415	3,843	1,324	---	5,167	---	---	15,000	---	---	---	---	---
Total	93,706	45,987	47,719	1,324	1,341	47,702	---	---	---	15,000	---	---	1,341	5,898
Becker														
Golf	851,863	1,254,242	(402,379)	17	7,051	(409,413)	---	---	---	(222,903)	73,277	---	7,234	25,694
Sewer	1,267,296	1,866,911	(599,615)	4,639	14,587	(609,563)	---	---	---	206,600	20,499	---	---	---
Water	515,880	490,983	24,897	20,499	69,619	(24,223)	---	---	---	(37,911)	14,380	---	51,340	75,000
Total	2,635,039	3,612,136	(977,097)	25,155	91,257	(1,043,199)	---	---	---	(54,214)	108,156	---	58,574	100,694
Bejou														
Wastewater	8,284	42,428	(34,144)	---	---	(34,144)	---	---	---	---	---	---	---	---
Water	7,927	12,347	(4,420)	---	---	(4,420)	---	365,409	---	---	586,565	---	---	---
Total	16,211	54,775	(38,564)	---	---	(38,564)	---	365,409	---	---	586,565	---	---	---
Belgrade														
Economic Development Authority - Housing	95,583	83,098	12,485	---	19,361	(6,876)	---	---	---	---	3,870	---	19,361	40,000
Sewer	77,909	142,003	(64,094)	2,289	---	(61,805)	---	---	---	---	8,275	---	---	---
Water	70,390	85,149	(14,759)	---	---	(14,759)	---	1,052,491	---	---	1,314,992	---	---	---
Total	243,882	310,250	(66,368)	2,289	19,361	(83,440)	---	1,052,491	---	---	1,327,137	---	19,361	40,000
Belle Plaine														
Ambulance [21]	---	---	---	---	---	---	---	---	---	613,786	---	---	---	---
Sewer	946,606	1,060,996	(114,390)	239,242	226,292	(101,440)	---	---	---	275,000	22,841	---	230,879	671,400
Water	705,270	793,258	(87,988)	186,008	249,169	(151,149)	---	---	---	361,254	50,014	---	240,095	250,000
Total	1,651,876	1,854,254	(202,378)	425,250	475,461	(252,589)	---	---	---	1,250,040	72,855	---	470,974	921,400
Bellechester														
Sewer	15,703	10,399	5,304	---	3,414	1,890	---	---	---	---	---	---	2,295	2,000
Water	27,715	26,264	1,451	---	3,408	(1,957)	---	---	---	(2,138)	---	---	3,408	4,000
Total	43,418	36,663	6,755	---	6,822	(67)	---	---	---	(2,138)	---	---	5,703	6,000
Bellingham														
Sewer	29,574	26,061	3,513	---	---	3,513	---	---	---	50,161	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	35,044	43,617	(8,573)	---	---	(8,573)	---	---	---	---	---	---	---	---
Total	64,618	69,678	(5,060)	---	---	(5,060)	---	---	---	50,161	---	---	---	---
Beltrami														
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Garbage [2]	12,213	16,899	(4,686)	7,331	---	2,645	6,904	---	---	---	---	---	---	---
Total	12,213	16,899	(4,686)	7,331	---	2,645	6,904	---	---	---	---	---	---	---
Belview														
Garbage [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Parkview Home and Parkwood Apartments	2,164,574	2,188,453	(23,879)	20,348	55,449	(58,980)	---	---	---	---	91,819	---	34,634	120,000
Sewer and Garbage [18]	65,422	65,622	(200)	3,648	---	3,448	---	---	2,500	---	---	---	---	---
Village Park Townhomes	24,890	15,955	8,935	---	11,957	(3,022)	---	---	---	---	---	---	11,957	7,427
Water	22,619	28,634	(6,015)	68	---	(5,947)	---	---	---	---	---	---	---	---
Total	2,277,505	2,298,664	(21,159)	24,064	67,406	(64,501)	---	---	---	2,500	91,819	---	46,591	127,427
Bemidji														
Liquor	4,952,562	4,324,711	627,851	5,385	17,846	615,390	---	---	1,832	481,523	43,882	---	---	---
Refuse	322,043	267,718	54,325	6,362	---	60,687	---	---	527	32,000	---	---	---	---
Sanford Center	947,411	2,130,365	(1,182,954)	11,365,827	1,981,819	8,201,054	---	---	10,647,394	(541,313)	26,441,507	---	---	---
Sewer	2,041,104	2,197,279	(156,175)	144,239	104,454	(116,390)	78,978	---	1,742	90,248	295,319	---	104,454	610,000
Storm Water	1,064,403	294,437	769,966	7,919	---	777,885	7,290	---	204	725,086	---	---	---	---
Water	1,605,818	1,120,912	484,906	113,479	104,454	493,931	62,135	---	1,370	235,300	38,838	---	104,454	610,000
Total	10,933,341	10,335,422	597,919	11,643,211	2,208,573	10,032,557	148,403	---	10,653,069	1,022,844	26,819,546	---	208,908	1,220,000
Benson														
Electric	4,270,808	3,858,300	412,508	132,615	367,936	177,187	---	---	---	119,502	220,010	---	359,119	3,020,000
Garbage Collection	168,128	159,565	8,563	1,824	---	10,387	---	---	---	---	---	---	---	---
Liquor	991,050	988,108	2,942	3,304	---	6,246	---	---	---	30,000	18,079	---	---	---
Sewer	742,629	748,927	(6,298)	32,416	81,550	(55,432)	---	---	---	19,168	26,504	---	81,841	204,000
Water	345,019	422,181	(77,162)	11,497	18,474	(84,139)	---	---	---	---	168,004	---	14,318	60,000
Total	6,517,634	6,177,081	340,553	181,656	467,960	54,249	---	---	---	168,670	432,597	---	455,278	3,284,000
Bertha														
Ambulance	71,601	63,014	8,587	79,915	---	88,502	819	---	45	---	145,317	---	---	---
Liquor	203,500	214,674	(11,174)	1,122	---	(10,052)	---	---	---	---	---	---	---	---
Sewer	64,190	47,490	16,700	3,333	---	20,033	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	29,560	21,556	8,004	2,520	---	10,524	---	---	---	---	---	---	---	---	
Total	368,851	346,734	22,117	86,890	---	109,007	819	---	45	---	145,317	---	---	---	
Bethel															
Sewer	120,510	77,076	43,434	16	51,302	(7,852)	---	---	---	17,326	---	---	51,303	32,000	
Total	120,510	77,076	43,434	16	51,302	(7,852)	---	---	---	17,326	---	---	51,303	32,000	
Big Falls															
Liquor	302,352	289,347	13,005	5,276	---	18,281	---	---	---	8,000	---	---	---	---	
Sewer	49,705	34,253	15,452	1,743	30,781	(13,586)	---	---	---	---	---	---	30,781	10,500	
Water	20,363	34,112	(13,749)	2,248	---	(11,501)	---	---	1,350	---	---	---	---	---	
Total	372,420	357,712	14,708	9,267	30,781	(6,806)	---	---	1,350	8,000	---	---	30,781	10,500	
Big Lake															
Liquor	3,107,592	2,795,065	312,527	2,901	61,917	253,511	---	---	---	200,000	---	---	58,640	47,236	
Sanitary Sewer	993,772	1,043,298	(49,526)	1,914,514	480,680	1,384,308	---	2,000,000	---	(12,505)	11,255,977	9,593,558	398,394	645,786	
Storm Sewer	170,736	348,198	(177,462)	---	8,207	(185,669)	---	---	---	86,235	---	---	6,697	59,126	
Water	998,923	1,468,549	(469,626)	94,593	315,601	(690,634)	---	---	---	133,747	102,480	---	308,247	513,330	
Total	5,271,023	5,655,110	(384,087)	2,012,008	866,405	761,516	---	2,000,000	---	407,477	11,358,457	9,593,558	771,978	1,265,478	
Bigelow															
Electric	187,430	179,179	8,251	412	---	8,663	---	---	---	(12,500)	---	---	---	---	
Sewer	55,634	99,654	(44,020)	309	---	(43,711)	1,660	---	---	(62,540)	5,656	---	---	---	
Water	35,778	38,725	(2,947)	290	---	(2,657)	12,035	---	---	37,540	---	---	---	---	
Total	278,842	317,558	(38,716)	1,011	---	(37,705)	13,695	---	---	(37,500)	5,656	---	---	---	
Bigfork															
Sewer	96,861	72,380	24,481	386	2,161	22,706	---	---	---	147	---	---	2,114	4,000	
Water	101,182	79,736	21,446	686	---	22,132	---	---	---	6,327	---	---	---	---	
Total	198,043	152,116	45,927	1,072	2,161	44,838	---	---	---	6,474	---	---	2,114	4,000	
Bingham Lake															
Sewer	12,141	57,534	(45,393)	76	---	(45,317)	---	---	---	(13,184)	---	---	---	---	
Water	44,374	52,451	(8,077)	---	---	(8,077)	---	---	---	(2,923)	---	---	---	---	
Total	56,515	109,985	(53,470)	76	---	(53,394)	---	---	---	(16,107)	---	---	---	---	
Birchwood															
Sewer [0]	102,196	91,194	11,002	35,775	19,217	27,560	---	---	---	---	---	---	19,217	150,366	

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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]	51,075	53,800	(2,725)	---	---	(2,725)	---	---	---	---	---	---	---	---	
Total	153,271	144,994	8,277	35,775	19,217	24,835	---	---	---	---	---	---	19,217	150,366	
Bird Island															
Sewer	182,232	266,054	(83,822)	297,131	61,560	151,749	2,159	34,348	---	---	4,182	---	65,062	238,089	
Storm Sewer	32,578	43,230	(10,652)	2,240	55,578	(63,990)	---	---	---	(9,000)	---	---	30,848	---	
Water	277,508	243,413	34,095	398,088	203,017	229,166	2,759	375,521	---	---	482,812	---	112,289	13,532	
Total	492,318	552,697	(60,379)	697,459	320,155	316,925	4,918	409,869	---	(9,000)	486,994	---	208,199	251,621	
Biscay															
Liquor	472,331	557,586	(85,255)	30,213	38,202	(93,244)	---	---	---	(10,062)	---	---	38,202	---	
Water	7,899	5,061	2,838	---	---	2,838	---	---	---	---	---	---	---	---	
Total	480,230	562,647	(82,417)	30,213	38,202	(90,406)	---	---	---	(10,062)	---	---	38,202	---	
Biwabik															
Ambulance	113,114	89,831	23,283	---	---	23,283	---	---	6,587	---	5,000	---	---	---	
Electric Utilities	613,846	553,327	60,519	17,645	---	78,164	---	---	---	(60,820)	30,000	---	---	---	
Sewer	174,654	185,891	(11,237)	737	---	(10,500)	---	---	---	(14,911)	29,666	---	---	---	
Solid Waste Management	134,696	129,960	4,736	---	---	4,736	---	---	---	---	---	---	---	---	
Water Utilities	216,083	302,454	(86,371)	5,038	3,273	(84,606)	---	---	---	45,094	37,895	78,100	3,100	---	
Total	1,252,393	1,261,463	(9,070)	23,420	3,273	11,077	---	---	6,587	(30,637)	102,561	78,100	3,100	---	
Blackduck															
Golf Course	109,519	108,194	1,325	61	6,045	(4,659)	---	---	---	---	16,696	---	6,045	12,218	
Liquor	796,600	862,546	(65,946)	106,523	---	40,577	---	---	---	40,000	---	---	---	---	
Sewer	104,585	157,735	(53,150)	---	---	(53,150)	---	---	---	(10,000)	36,188	---	---	---	
Water	158,346	129,244	29,102	14,667	43,308	461	---	---	---	5,000	14,101	---	43,308	13,000	
Total	1,169,050	1,257,719	(88,669)	121,251	49,353	(16,771)	---	---	---	35,000	66,985	---	49,353	25,218	
Blaine															
Blaine Courts - Senior Housing	425,344	506,096	(80,752)	15,154	---	(65,598)	---	---	---	---	---	---	---	---	
Cloverleaf Courts - Senior Housing	961,746	966,662	(4,916)	1,564	---	(3,352)	---	---	---	302,391	---	---	---	---	
Refuse	2,515,843	2,620,451	(104,608)	110,659	---	6,051	---	---	---	---	---	---	---	---	
Sewer	4,478,055	5,082,369	(604,314)	153,396	---	(450,918)	---	---	---	---	559,916	---	---	---	
Storm Drainage	856,808	895,403	(38,595)	8,746	---	(29,849)	---	---	---	---	35,104	---	---	---	
Water	4,216,735	3,935,975	280,760	128,169	207,334	201,595	---	---	---	---	128,013	---	5,402	335,000	
Total	13,454,531	14,006,956	(552,425)	417,688	207,334	(342,071)	---	---	---	302,391	723,033	---	5,402	335,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Blomkest														
Sewer [0]	40,074	1,524	38,550	---	---	38,550	---	---	390,967	---	---	---	---	---
Water [0]	14,730	19,684	(4,954)	3,825	---	(1,129)	---	---	---	---	---	---	---	---
Total	54,804	21,208	33,596	3,825	---	37,421	---	---	390,967	---	---	---	---	---
Blooming Prairie														
Ambulance	108,774	87,187	21,587	16,728	---	38,315	---	---	450	---	27,427	---	---	---
Cemetery	1,470	6,794	(5,324)	143	---	(5,181)	---	---	---	---	---	---	---	---
Economic Development Authority	105,550	71,340	34,210	13,078	9,893	37,395	---	---	---	(34,553)	---	---	7,154	108,866
Light and Power Utility [29]	2,663,819	2,541,161	122,658	33,542	71,820	84,380	---	---	---	---	92,705	---	68,452	119,962
Sewer Utility	441,637	439,423	2,214	9,568	7,330	4,452	---	---	---	15,593	41,767	21,336	7,233	116,915
Storm Sewer	22,224	30,146	(7,922)	343	250	(7,829)	---	---	---	---	---	---	250	---
Water Utility [29]	196,919	163,277	33,642	11,370	13,713	31,299	---	---	---	---	15,213	---	12,321	14,664
Total	3,540,393	3,339,328	201,065	84,772	103,006	182,831	---	---	450	(18,960)	177,112	21,336	95,410	360,407
Bloomington														
Housing and Redevelopment Authority	257,527	560,843	(303,316)	75,198	---	(228,118)	33,738	39,382	---	---	---	---	---	---
Motor Vehicle	450,298	563,657	(113,359)	---	1,955	(115,314)	---	---	---	(105,000)	---	---	---	---
Police Contractual	441,953	409,620	32,333	---	---	32,333	---	---	---	32,333	---	---	---	---
Recreation Facilities	3,658,146	5,115,873	(1,457,727)	1,056,612	20,756	(421,871)	968,811	---	---	---	163,322	---	20,310	160,000
Recycling	834,087	1,116,079	(281,992)	238,591	149	(43,550)	8,138	---	---	(145,000)	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	4,491,970	3,197,324	1,294,646	84,625	1,083	1,378,188	---	---	---	---	2,923,157	---	---	---
Water and Sewer [3]	19,974,684	21,121,546	(1,146,862)	155,053	2,044	(993,853)	24,925	---	---	---	1,277,017	---	---	---
Total	30,108,665	32,084,942	(1,976,277)	1,610,079	25,987	(392,185)	1,035,612	39,382	---	(217,667)	4,363,496	---	20,310	160,000
Blue Earth														
Fitness Center	106,296	83,603	22,693	1,211	---	23,904	---	---	---	---	5,850	---	---	---
Liquor	1,382,416	1,292,453	89,963	5,528	24,028	71,463	---	---	---	---	---	---	22,078	35,000
Public Utilities Commission [4][29]	5,969,689	5,652,857	316,832	103,267	230,513	189,586	---	---	---	---	877,602	229,345	92,172	452,962
Sewer	898,254	687,106	211,148	34,611	56,946	188,813	---	---	---	---	2,271,808	2,000,703	51,405	296,248
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	8,356,655	7,716,019	640,636	144,617	311,487	473,766	---	---	---	---	3,155,260	2,230,048	165,655	784,210
Bock														
Sewer	27,911	22,291	5,620	1	1,098	4,523	---	---	---	---	---	---	1,098	400

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	17,649	6,706	10,943	2	9,423	1,522	---	---	---	---	---	---	9,423	3,300
Total	45,560	28,997	16,563	3	10,521	6,045	---	---	---	---	---	---	10,521	3,700
Borup														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, and Refuse [1]	21,428	17,453	3,975	---	---	3,975	---	---	---	---	---	---	---	---
Total	21,428	17,453	3,975	---	---	3,975	---	---	---	---	---	---	---	---
Bovey														
Refuse	80,062	51,821	28,241	1,177	---	29,418	---	---	---	---	---	---	---	---
Sewer	94,759	104,188	(9,429)	66,640	---	57,211	---	---	---	---	---	---	---	---
Water	47,416	78,691	(31,275)	116,909	---	85,634	49,944	---	---	---	---	---	---	---
Total	222,237	234,700	(12,463)	184,726	---	172,263	49,944	---	---	---	---	---	---	---
Bowlus														
Garbage	25,574	24,335	1,239	1,130	---	2,369	---	---	---	---	---	---	---	---
Sewer	11,340	3,577	7,763	---	189	7,574	---	---	---	---	---	---	189	2,366
Water	22,541	14,586	7,955	---	---	7,955	---	---	---	---	---	---	---	---
Total	59,455	42,498	16,957	1,130	189	17,898	---	---	---	---	---	---	189	2,366
Boyd														
Cable T.V.	21,269	22,949	(1,680)	273	163	(1,570)	---	---	---	---	---	---	---	---
Liquor	292,709	310,569	(17,860)	10,490	---	(7,370)	---	---	---	---	2,953	---	---	---
Sewer	35,859	55,938	(20,079)	80	5,608	(25,607)	---	---	---	---	---	---	5,675	1,700
Water	50,131	42,404	7,727	1,825	33,938	(24,386)	---	---	---	---	---	---	33,938	---
Total	399,968	431,860	(31,892)	12,668	39,709	(58,933)	---	---	---	---	2,953	---	39,613	1,700
Braham														
Liquor	1,251,167	1,208,152	43,015	54,462	50,366	47,111	---	---	---	23,844	---	---	---	---
Sewer	273,854	273,582	272	1,392	8,730	(7,066)	---	---	---	---	215,899	---	8,730	12,000
Water	246,269	155,449	90,820	1,101	81,212	10,709	---	---	---	---	809,088	848,640	28,530	82,970
Total	1,771,290	1,637,183	134,107	56,955	140,308	50,754	---	---	---	23,844	1,024,987	848,640	37,260	94,970
Brainerd														
H.R.A. - Brainerd Oaks Fund [29]	---	5,786	(5,786)	4,251,057	16,327	4,228,944	---	---	---	---	---	---	5,784	3,780,546
H.R.A. - Housing Choice Vouchers Fund [29]	1,531,253	1,443,985	87,268	---	---	87,268	---	1,262,761	---	---	---	---	---	---
H.R.A. - Public Housing Fund [29]	1,042,943	1,345,374	(302,431)	581,971	9,698	269,842	---	362,377	---	---	538,849	---	9,698	19,159

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Public Utilities Commission [29][30]	20,741,494	20,695,580	45,914	1,630,938	998,191	678,661	---	155,171	---	---	13,493,154	12,901,713	666,970	1,681,000
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	23,315,690	23,490,725	(175,035)	6,463,966	1,024,216	5,264,715	---	1,780,309	---	---	14,032,003	12,901,713	682,452	5,480,705
Brandon														
Economic Development Authority	---	2,371	(2,371)	285	---	(2,086)	---	---	---	---	---	---	---	---
Liquor	440,880	409,842	31,038	4,279	---	35,317	---	---	358	134,834	268	---	---	---
Sewer	95,975	73,889	22,086	---	33,863	(11,777)	---	---	---	---	---	---	33,863	41,000
Water	73,756	32,735	41,021	---	---	41,021	---	---	---	---	853	---	---	---
Total	610,611	518,837	91,774	4,564	33,863	62,475	---	---	358	134,834	1,121	---	33,863	41,000
Breckenridge														
Electric	3,212,831	2,773,074	439,757	46,859	---	486,616	---	---	---	225,000	92,229	---	---	---
Sewer	413,014	196,154	216,860	3,301	47,509	172,652	---	---	---	---	15,391	---	49,108	140,996
Storm Sewer	113,474	24,452	89,022	54,783	---	143,805	---	---	---	---	53,988	---	---	---
Water	563,523	733,352	(169,829)	51,064	---	(118,765)	---	---	---	---	273,113	---	---	---
Total	4,302,842	3,727,032	575,810	156,007	47,509	684,308	---	---	---	225,000	434,721	---	49,108	140,996
Breezy Point														
Sewer	353,652	141,842	211,810	142,438	---	354,248	---	---	---	35,658	6,761	---	---	---
Total	353,652	141,842	211,810	142,438	---	354,248	---	---	---	35,658	6,761	---	---	---
Brewster														
Electric	396,129	427,925	(31,796)	1,928	7,125	(36,993)	---	---	---	---	---	---	6,513	20,000
Housing and Redevelopment Authority	11,730	8,681	3,049	157	2,720	486	---	---	---	(802)	---	---	2,720	4,688
Sewer	262,963	104,493	158,470	2,758	---	161,228	---	---	---	23,288	14,049	---	---	---
Water	64,953	83,900	(18,947)	226	---	(18,721)	---	---	---	---	8,863	---	---	---
Total	735,775	624,999	110,776	5,069	9,845	106,000	---	---	---	22,486	22,912	---	9,233	24,688
Bricelyn														
Sewer	66,799	41,511	25,288	41	1,140	24,189	---	---	---	(121,000)	115,602	---	1,140	20,000
Swimming Pool	56,700	38,932	17,768	---	2,309	15,459	---	---	---	(11,000)	23,632	---	---	---
Water	38,755	40,637	(1,882)	---	---	(1,882)	---	---	---	---	---	---	---	---
Total	162,254	121,080	41,174	41	3,449	37,766	---	---	---	(132,000)	139,234	---	1,140	20,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Brook Park														
Municipal Water	25,633	18,945	6,688	---	3,896	2,792	---	---	---	15,000	---	---	1,896	2,000
Total	25,633	18,945	6,688	---	3,896	2,792	---	---	---	15,000	---	---	1,896	2,000
Brooklyn Center														
Earle Brown Heritage Center	1,879,817	2,335,590	(455,773)	1,738	---	(454,035)	---	---	---	---	---	---	---	---
Golf Course	219,159	314,578	(95,419)	6	---	(95,413)	---	---	---	---	---	---	---	---
Liquor	5,543,026	5,266,479	276,547	7,777	---	284,324	---	---	---	230,199	31,037	---	---	---
Recycling and Refuse	283,057	278,381	4,676	1	---	4,677	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,320,205	3,244,247	75,958	7,455	31,567	51,846	---	---	---	16,292	1,089,772	---	---	---
Storm Drainage Utility	1,575,529	1,344,929	230,600	4,901	---	235,501	---	---	---	---	581,239	---	---	---
Street Light Utility	258,535	213,752	44,783	416	---	45,199	---	---	---	92,835	9,608	---	---	---
Water Utility	1,929,058	1,689,785	239,273	35,576	94,701	180,148	---	---	---	53,262	975,156	---	---	---
Total	15,008,386	14,687,741	320,645	57,870	126,268	252,247	---	---	---	392,588	2,686,812	---	---	---
Brooklyn Park														
Public Utilities [3][27]	13,132,708	12,411,960	720,748	1,026,418	954,688	792,478	---	---	---	97,910	16,653,690	---	706,351	460,000
Recreation	1,990,000	2,073,164	(83,164)	17,645	---	(65,519)	---	---	---	(313,000)	596,464	---	---	---
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	1,116,791	1,812,571	(695,780)	11,853	---	(683,927)	---	---	---	(122,635)	127,070	---	---	---
Street and Signal Light Utility	1,051,340	1,036,696	14,644	9,503	---	24,147	---	---	---	---	---	---	---	---
Total	17,290,839	17,334,391	(43,552)	1,065,419	954,688	67,179	---	---	---	(337,725)	17,377,224	---	706,351	460,000
Brooten														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [1]	261,759	254,884	6,875	338	26,005	(18,792)	---	---	---	---	46,337	---	26,005	109,330
Total	261,759	254,884	6,875	338	26,005	(18,792)	---	---	---	---	46,337	---	26,005	109,330
Browerville														
Ambulance	127,709	87,830	39,879	4,206	---	44,085	---	---	---	7,750	---	---	---	---
Liquor	420,043	444,085	(24,042)	12,558	---	(11,484)	---	---	---	9,360	4,567	---	---	---
Refuse	36,849	36,417	432	381	---	813	---	---	---	---	---	---	---	---
Sewer	304,413	269,642	34,771	5,108	11,780	28,099	---	---	---	44,905	2,876	---	10,166	83,379
Storm Water Utility	19,633	7,792	11,841	809	---	12,650	---	---	---	11,431	---	---	---	2,964

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	290,765	182,196	108,569	3,811	20,525	91,855	---	---	---	115,368	2,876	---	15,287	50,042
Total	1,199,412	1,027,962	171,450	26,873	32,305	166,018	---	---	---	188,814	10,319	---	25,453	136,385
Browns Valley														
Demolition [0]	67	9,805	(9,738)	500	---	(9,238)	---	---	---	(69,303)	---	---	---	---
Liquor	283,005	290,079	(7,074)	3,896	475	(3,653)	---	---	---	---	---	---	---	---
Refuse [0]	81,001	51,887	29,114	131	---	29,245	---	---	---	69,303	---	---	---	---
Sewer [0]	109,112	71,888	37,224	22,631	4,532	55,323	---	---	---	43,327	---	---	---	---
Water [0]	64,147	55,150	8,997	2,419	---	11,416	---	---	---	15,325	---	---	---	---
Total	537,332	478,809	58,523	29,577	5,007	83,093	---	---	---	58,652	---	---	---	---
Brownsdale														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	112,561	57,853	54,708	---	15,045	39,663	---	---	---	---	---	---	4,045	11,000
Total	112,561	57,853	54,708	---	15,045	39,663	---	---	---	---	---	---	4,045	11,000
Brownsville														
Recycle Collections Fund	29,410	29,412	(2)	---	---	(2)	---	---	---	---	---	---	---	---
Sewer Capital	---	---	---	67,806	48,459	19,347	---	---	---	(2,880)	---	---	48,459	25,000
Sewer Operations	43,784	44,326	(542)	---	---	(542)	---	---	---	(2,304)	---	---	---	---
Total	73,194	73,738	(544)	67,806	48,459	18,803	---	---	---	(5,184)	---	---	48,459	25,000
Brownton														
Electric	472,564	441,360	31,204	3,130	16,442	17,892	---	---	---	4,000	24,049	---	15,276	25,000
Sewer	136,607	133,323	3,284	1,631	953	3,962	---	---	---	7,000	628,220	---	953	10,990
Water	70,691	67,180	3,511	1,365	3,230	1,646	---	---	---	9,000	---	---	3,337	10,000
Total	679,862	641,863	37,999	6,126	20,625	23,500	---	---	---	20,000	652,269	---	19,566	45,990
Buckman														
Water	10,853	7,317	3,536	---	---	3,536	---	---	---	---	---	---	---	---
Total	10,853	7,317	3,536	---	---	3,536	---	---	---	---	---	---	---	---
Buffalo														
Electric	11,162,205	9,701,805	1,460,400	84,103	272,686	1,271,817	22,395	---	---	1,022,006	1,337,010	955,000	314,584	1,018,689
Liquor	4,117,397	3,598,455	518,942	199,198	61,110	657,030	152,406	---	---	350,000	9,649	---	36,400	119,468
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	3,870,828	4,183,171	(312,343)	624,887	2,594,780	(2,282,236)	---	---	---	175,629	1,000,920	3,705,000	2,542,355	9,796,977

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Wild Marsh Golf Course	771,063	1,005,619	(234,556)	400	167,869	(402,025)	---	---	---	---	1,856	---	154,821	38,945
Total	19,921,493	18,489,050	1,432,443	908,588	3,096,445	(755,414)	174,801	---	---	1,547,635	2,349,435	4,660,000	3,048,160	10,974,079
Buffalo Lake														
Ambulance	52,633	97,886	(45,253)	17,974	---	(27,279)	---	---	---	(36,883)	---	---	---	---
Liquor	350,513	366,519	(16,006)	19,480	---	3,474	---	---	---	---	10,000	---	---	---
Sewer	30,050	127,063	(97,013)	9,456	8,216	(95,773)	---	---	---	---	---	---	8,919	31,314
Water	100,409	148,779	(48,370)	300	10,154	(58,224)	---	---	---	---	1,019,006	---	10,973	38,000
Total	533,605	740,247	(206,642)	47,210	18,370	(177,802)	---	---	---	(36,883)	1,029,006	---	19,892	69,314
Buhl														
Ambulance	50,116	49,376	740	1,562	---	2,302	---	---	---	---	---	---	---	---
Electric	602,471	647,052	(44,581)	10,690	---	(33,891)	---	---	---	75,703	28,375	---	---	---
Refuse	64,258	60,747	3,511	124	---	3,635	---	---	---	---	---	---	---	---
Sewer	189,131	240,841	(51,710)	1,472	---	(50,238)	---	---	---	(51,767)	51,768	---	---	---
Water	81,865	73,668	8,197	523	3,257	5,463	---	---	---	(133,819)	175,283	90,000	3,826	75,325
Total	987,841	1,071,684	(83,843)	14,371	3,257	(72,729)	---	---	---	(109,883)	255,426	90,000	3,826	75,325
Burnsville														
Golf Course	285,643	279,185	6,458	5,503	---	11,961	---	---	---	---	---	---	---	---
Ice Arena	859,490	1,060,172	(200,682)	6,882	72,399	(266,199)	---	---	---	(475,947)	---	---	---	---
Performing Arts Center	749,643	1,661,755	(912,112)	290,616	3,297	(624,793)	---	---	---	597,000	---	---	3,297	11,191
Sewer	4,448,821	7,152,128	(2,703,307)	277,551	32,531	(2,458,287)	---	---	---	229,489	1,459,612	519,288	33,841	438,230
Sidewalk Snow Plowing	40,096	99,021	(58,925)	1,179	---	(57,746)	---	---	---	(90,000)	---	---	---	---
Storm Drainage	3,835,057	3,113,597	721,460	370,435	156,340	935,555	---	13,075	27,575	40,825	2,238,728	2,280,172	174,876	1,434,802
Street Lighting	426,760	333,233	93,527	3,309	---	96,836	---	---	---	(60,000)	52,040	---	---	---
Water	7,630,911	6,910,543	720,368	487,602	275,891	932,079	---	37,615	---	344,234	2,703,182	3,790,893	277,856	1,082,345
Total	18,276,421	20,609,634	(2,333,213)	1,443,077	540,458	(1,430,594)	---	50,690	27,575	585,601	6,453,562	6,590,353	489,870	2,966,568
Butterfield														
Liquor	216,188	221,073	(4,885)	5,244	---	359	---	---	---	3,000	---	---	---	---
Sewer	206,271	202,771	3,500	62,322	17,881	47,941	57,454	---	---	(32,003)	1,706,747	1,678,148	8,704	47,500
Water	133,680	111,569	22,111	---	19,191	2,920	---	---	---	(32,003)	47,622	---	5,449	22,500
Total	556,139	535,413	20,726	67,566	37,072	51,220	57,454	---	---	(61,006)	1,754,369	1,678,148	14,153	70,000
Byron														
Sewer	915,109	787,435	127,674	37,006	188,545	(23,865)	---	---	---	---	---	2,738,606	176,017	272,500

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	573,615	480,495	93,120	62,550	51,498	104,172	---	---	---	---	---	772,428	49,924	112,500
Total	1,488,724	1,267,930	220,794	99,556	240,043	80,307	---	---	---	---	---	3,511,034	225,941	385,000
Caledonia														
Dump Site	39,780	40,104	(324)	---	---	(324)	---	---	---	---	---	---	---	---
Economic Development	---	---	---	14,759	4,093	10,666	---	---	---	---	---	---	4,093	25,283
Light	2,617,011	2,310,329	306,682	69,007	30,734	344,955	---	---	---	4,094	526,294	---	---	---
Liquor	603,521	594,536	8,985	---	---	8,985	---	---	---	5,410	2,208	---	---	---
Sewer	472,116	381,101	91,015	191	24,285	66,921	---	---	---	---	319,767	203,600	22,651	90,068
Water	351,210	241,778	109,432	305	13,608	96,129	---	---	---	---	11,201	240,000	14,268	75,000
Total	4,083,638	3,567,848	515,790	84,262	72,720	527,332	---	---	---	9,504	859,470	443,600	41,012	190,351
Callaway														
Liquor	502,481	497,818	4,663	1,468	---	6,131	---	---	---	7,018	---	---	---	---
Sewer	18,588	21,010	(2,422)	1,342	---	(1,080)	---	---	---	(2,455)	---	---	---	---
Water	53,096	91,409	(38,313)	913	18,949	(56,349)	---	---	---	(30,666)	---	---	18,949	21,420
Total	574,165	610,237	(36,072)	3,723	18,949	(51,298)	---	---	---	(26,103)	---	---	18,949	21,420
Calumet														
Cable	---	---	---	---	---	---	---	---	---	(9)	---	---	---	---
Radio Tower	1,052	---	1,052	---	---	1,052	---	---	---	80,000	---	---	---	---
Refuse	150	---	150	24	---	174	24	---	---	506	---	---	---	---
Sewer	66,061	62,315	3,746	4,803	---	8,549	2,356	---	2,447	---	4,733	---	---	---
Water	18,379	23,324	(4,945)	4	---	(4,941)	4	---	---	---	7,765	---	---	---
Total	85,642	85,639	3	4,831	---	4,834	2,384	---	2,447	80,497	12,498	---	---	---
Cambridge														
Housing	214,720	253,111	(38,391)	1,193	---	(37,198)	---	149,372	---	---	73,646	---	---	---
Liquor	4,174,750	3,847,517	327,233	16,666	11,778	332,121	---	---	---	300,000	142,325	---	13,851	159,176
Sewer	1,971,844	1,876,023	95,821	130,205	125,709	100,317	---	---	---	58,195	44,278	---	136,196	778,885
Storm Sewer	275,263	358,161	(82,898)	3,767	60,183	(139,314)	---	---	---	---	---	---	69,869	257,865
Water	1,466,595	1,283,347	183,248	56,361	361,324	(121,715)	---	---	---	(85,610)	---	---	370,471	597,590
Total	8,103,172	7,618,159	485,013	208,192	558,994	134,211	---	149,372	---	272,585	260,249	---	590,387	1,793,516
Campbell														
Garbage	14,296	15,652	(1,356)	1,170	---	(186)	1,170	---	---	---	---	---	---	---
Sewer	7,950	27,770	(19,820)	4,454	---	(15,366)	3,379	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	11,644	11,282	362	5,628	---	5,990	5,174	---	---	---	354	---	---	---
Total	33,890	54,704	(20,814)	11,252	---	(9,562)	9,723	---	---	---	354	---	---	---
Canby														
Sanitation	139,355	117,261	22,094	85	9,529	12,650	---	---	---	---	---	---	---	---
Sewer	223,041	183,465	39,576	132,240	15,453	156,363	47,961	---	2,533	(2,686)	2,871,747	2,818,424	15,453	---
Storm Sewer	100,198	1,288	98,910	2,417	---	101,327	---	---	---	---	964,499	1,255,523	---	---
Water	363,496	237,871	125,625	131,756	21,908	235,473	39,181	---	2,073	(2,220)	3,069,614	2,904,055	18,580	---
Total	826,090	539,885	286,205	266,498	46,890	505,813	87,142	---	4,606	(4,906)	6,905,860	6,978,002	34,033	---
Cannon Falls														
Ambulance	445,937	425,150	20,787	9,928	---	30,715	---	---	---	---	29,218	---	---	---
Deputy Registrar	89,986	94,514	(4,528)	---	---	(4,528)	---	---	---	---	---	---	---	---
Disposal	956,376	898,009	58,367	133,396	265,871	(74,108)	22,236	---	---	(612,028)	110,708	---	273,417	652,923
Storm Water	117,117	11,268	105,849	---	564	105,285	---	---	---	---	---	---	564	3,000
Water	558,203	595,654	(37,451)	138,908	155,729	(54,272)	---	---	---	104,024	4,650	3,493,599	152,502	251,000
Total	2,167,619	2,024,595	143,024	282,232	422,164	3,092	22,236	---	---	(508,004)	144,576	3,493,599	426,483	906,923
Canton														
Liquor	80,879	85,229	(4,350)	3,588	---	(762)	---	---	---	---	---	---	---	---
Refuse	21,129	17,616	3,513	---	---	3,513	---	---	---	---	---	---	---	---
Sewer	52,229	103,855	(51,626)	---	17,914	(69,540)	---	---	---	---	---	---	17,914	5,500
Water	27,086	43,763	(16,677)	16,601	---	(76)	---	---	---	10,615	24,971	---	---	---
Total	181,323	250,463	(69,140)	20,189	17,914	(66,865)	---	---	---	10,615	24,971	---	17,914	5,500
Carlos														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	116,707	73,283	43,424	53,291	12,000	84,715	---	---	47,548	46,771	317,898	270,000	---	---
Total	116,707	73,283	43,424	53,291	12,000	84,715	---	---	47,548	46,771	317,898	270,000	---	---
Carlton														
Ambulance	249,065	236,711	12,354	41,850	3,486	50,718	---	---	---	(4,000)	---	---	3,486	21,605
Cemetery	20,210	9,257	10,953	79	---	11,032	---	---	---	---	---	---	---	---
Sewer	153,307	164,696	(11,389)	22,800	35,843	(24,432)	21,344	---	641	2,000	---	---	35,843	9,770
Water	267,306	238,185	29,121	17,251	61,901	(15,529)	13,224	---	396	2,000	9,775	---	61,901	93,230
Total	689,888	648,849	41,039	81,980	101,230	21,789	34,568	---	1,037	---	9,775	---	101,230	124,605

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Carver														
Sewer	365,772	377,253	(11,481)	616,680	426,316	178,883	---	---	---	37,500	5,097,372	272,500	74,838	108,733
Storm Water	121,705	30,892	90,813	116	32,068	58,861	---	---	---	(552,524)	4,754	172,784	32,199	49,250
Water	579,441	586,625	(7,184)	245,358	316,562	(78,388)	---	---	---	(37,500)	119,679	342,500	316,415	169,267
Total	1,066,918	994,770	72,148	862,154	774,946	159,356	---	---	---	(552,524)	5,221,805	787,784	423,452	327,250
Cass Lake														
Sewer	200,680	125,775	74,905	8,738	10,624	73,019	---	---	---	---	---	---	9,151	35,046
Water	218,255	121,159	97,096	8,067	17,052	88,111	---	---	---	---	---	---	16,696	46,000
Total	418,935	246,934	172,001	16,805	27,676	161,130	---	---	---	---	---	---	25,847	81,046
Cedar Mills														
Sewer	28,959	49,529	(20,570)	1,524	8,229	(27,275)	---	---	---	(22,708)	---	---	8,229	2,500
Total	28,959	49,529	(20,570)	1,524	8,229	(27,275)	---	---	---	(22,708)	---	---	8,229	2,500
Center City														
Sewer	101,434	137,256	(35,822)	---	---	(35,822)	---	---	---	---	---	---	---	---
Water	42,774	45,029	(2,255)	---	---	(2,255)	---	---	---	---	---	---	---	---
Total	144,208	182,285	(38,077)	---	---	(38,077)	---	---	---	---	---	---	---	---
Centerville														
Sewer	319,947	422,596	(102,649)	60,832	---	(41,817)	---	---	---	---	---	---	---	---
Storm Water	62,392	122,475	(60,083)	5,206	---	(54,877)	---	---	---	209,500	---	---	---	---
Water	305,056	345,071	(40,015)	175,709	---	135,694	---	---	---	---	10,225	---	---	---
Total	687,395	890,142	(202,747)	241,747	---	39,000	---	---	---	209,500	10,225	---	---	---
Ceylon														
Electric	215,602	210,426	5,176	4,140	---	9,316	---	---	---	6,879	39,899	---	---	---
Sewer	53,157	75,505	(22,348)	38,914	17,489	(923)	38,100	---	---	15,911	---	---	15,798	45,000
Water	23,228	70,516	(47,288)	26,390	1,084	(21,982)	23,336	---	---	22,790	83,905	131,000	1,084	36,680
Total	291,987	356,447	(64,460)	69,444	18,573	(13,589)	61,436	---	---	45,580	123,804	131,000	16,882	81,680
Champlin														
Recycling	270,499	288,339	(17,840)	59,700	---	41,860	---	---	---	---	---	---	---	---
Refuse Collection	1,303,881	1,189,481	114,400	31,869	52	146,217	---	---	---	---	---	---	---	---
Sewer Utility	1,917,433	2,010,438	(93,005)	157,011	---	64,006	---	---	---	80,000	5,000	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	2,188,987	1,674,709	514,278	474,333	88,578	900,033	---	---	---	887,706	1,225,256	---	89,231	224,501
Total	5,680,800	5,162,967	517,833	722,913	88,630	1,152,116	---	---	---	967,706	1,230,256	---	89,231	224,501
Chandler														
Apartment	37,211	77,006	(39,795)	2,926	---	(36,869)	---	---	---	(15,000)	---	---	---	---
Sewer	141,724	94,933	46,791	4,187	9,613	41,365	---	---	---	---	---	---	9,613	66,000
Water	82,990	51,440	31,550	825	---	32,375	---	---	---	12,675	---	---	---	---
Total	261,925	223,379	38,546	7,938	9,613	36,871	---	---	---	(2,325)	---	---	9,613	66,000
Chanhasen														
Sewer	2,365,358	3,245,428	(880,070)	86,725	7,082	(800,427)	---	---	---	50,000	16,592	---	9,438	130,000
Surface Water Management	538,688	1,189,588	(650,900)	32,600	12,968	(631,268)	---	---	---	805,000	212,385	---	---	---
Water	2,424,634	3,001,178	(576,544)	173,091	442,405	(845,858)	---	---	---	250,000	1,790,799	---	452,249	610,000
Total	5,328,680	7,436,194	(2,107,514)	292,416	462,455	(2,277,553)	---	---	---	1,105,000	2,019,776	---	461,687	740,000
Chaska														
Chaska.net Internet Service Provider	747,703	772,143	(24,440)	---	6,670	(31,110)	---	---	---	---	---	---	---	---
Community Center	2,801,498	3,675,609	(874,111)	1,757	127,419	(999,773)	---	---	---	(160,432)	---	---	127,654	---
Electric	25,773,647	24,622,690	1,150,957	216,918	73,804	1,294,071	---	---	---	557,100	704,737	---	73,804	30,415
Par 30 Golf Course	166,251	187,096	(20,845)	67	---	(20,778)	---	---	---	---	---	---	---	---
Sewer	2,649,922	2,438,498	211,424	8,516	---	219,940	---	---	3,375	4,200	17,866	---	---	---
Storm Water Utility	504,988	190,380	314,608	474	---	315,082	---	---	---	200,000	---	---	---	---
Town Course Golf Course	1,642,957	2,076,922	(433,965)	51,242	---	(382,723)	---	---	---	(3,366)	86,719	---	---	---
Turbine Generator	2,195,718	110,353	2,085,365	1,088,492	2,838,053	335,804	---	---	---	405,000	---	---	3,318,084	29,780,000
Water	1,887,617	1,799,083	88,534	8,294	537,959	(441,131)	---	---	3,375	(208,370)	196,524	---	551,970	725,000
Total	38,370,301	35,872,774	2,497,527	1,375,760	3,583,905	289,382	---	---	6,750	794,132	1,005,846	---	4,071,512	30,535,415
Chatfield														
Garbage	170,988	165,749	5,239	12,172	---	17,411	---	---	---	13,200	---	---	---	---
Sewer	600,015	264,202	335,813	41,004	---	376,817	---	---	---	311,385	---	---	---	---
Sewer - No Fault Back	---	1,919	(1,919)	10	---	(1,909)	---	---	---	(6,000)	---	---	---	---
Sewer Infrastructure	7,800	344,510	(336,710)	9,014	279,298	(606,994)	---	---	---	(191,783)	280	---	280,683	95,000
Water	210,022	103,416	106,606	17,922	---	124,528	---	---	---	103,200	---	---	---	---
Water Infrastructure	4,800	80,490	(75,690)	6,213	---	(69,477)	---	---	---	75,617	26,099	---	---	---
Total	993,625	960,286	33,339	86,335	279,298	(159,624)	---	---	---	305,619	26,379	---	280,683	95,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Chisago City														
Deputy Registrar	203,767	209,688	(5,921)	242	---	(5,679)	---	---	---	---	---	---	---	---
Sewer	535,083	577,913	(42,830)	79,628	218,754	(181,956)	35,000	---	---	22,360	2,734	---	---	---
Water	277,461	455,599	(178,138)	35,400	---	(142,738)	---	---	---	122,503	2,734	---	---	---
Total	1,016,311	1,243,200	(226,889)	115,270	218,754	(330,373)	35,000	---	---	144,863	5,468	---	---	---
Chisholm														
Garbage	453,486	453,585	(99)	16,339	---	16,240	---	---	---	---	---	---	---	---
Sewer	999,475	653,184	346,291	5,654	42,416	309,529	---	---	---	(549,442)	---	---	44,442	143,387
Water	487,123	417,940	69,183	8,501	53,796	23,888	---	---	---	(443,494)	8,351	---	54,489	54,400
Total	1,940,084	1,524,709	415,375	30,494	96,212	349,657	---	---	---	(992,936)	8,351	---	98,931	197,787
Chokio														
Garbage	43,323	41,315	2,008	---	---	2,008	---	---	---	---	---	---	---	---
Sewer	67,258	56,780	10,478	69,287	35,071	44,694	65,888	---	---	---	---	---	36,048	34,000
Storm Sewer	28,980	26,763	2,217	---	8,669	(6,452)	---	---	---	---	---	---	8,705	10,000
Water	123,768	85,496	38,272	---	18,192	20,080	---	---	---	---	---	---	18,390	56,000
Total	263,329	210,354	52,975	69,287	61,932	60,330	65,888	---	---	---	---	---	63,143	100,000
Circle Pines														
Gas	3,511,800	3,442,619	69,181	9,811	38,318	40,674	---	---	---	---	265,716	955,000	29,743	165,000
Sewer	613,497	560,755	52,742	3,871	25,238	31,375	---	---	---	---	410,331	405,000	19,728	25,000
Solid Waste	361,983	339,459	22,524	23,487	---	46,011	---	---	---	---	---	---	---	---
Storm Water	97,215	92,042	5,173	83,967	10,127	79,013	---	---	82,950	---	442,902	345,000	5,263	5,000
Water	465,931	459,043	6,888	69,890	20,063	56,715	---	---	---	---	445,035	380,000	14,854	20,000
Total	5,050,426	4,893,918	156,508	191,026	93,746	253,788	---	---	82,950	---	1,563,984	2,085,000	69,588	215,000
Clara City														
Ambulance	97,617	88,805	8,812	5,592	---	14,404	---	---	---	---	3,235	---	---	---
Care Center [14]	4,292,343	4,106,128	186,215	38,123	5,457	218,881	---	---	---	25,000	729,124	805,487	2,879	---
Congregate Housing	408,609	289,860	118,749	836	29,382	90,203	---	---	---	---	---	---	29,382	95,817
Sewer	169,833	263,593	(93,760)	64,493	30,089	(59,356)	52,547	---	3,136	(837)	15,625	---	30,089	110,917
Water	274,115	248,313	25,802	25,769	38,024	13,547	22,589	---	1,348	(5,784)	---	---	38,024	120,000
Total	5,242,517	4,996,699	245,818	134,813	102,952	277,679	75,136	---	4,484	18,379	747,984	805,487	100,374	326,734
Claremont														
Sewer Utility	80,498	147,581	(67,083)	85,368	62,135	(43,850)	80,000	---	---	---	---	---	62,942	19,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	133,122	66,445	66,677	314,607	55,545	325,739	---	---	---	---	155,584	---	55,250	30,000
Total	213,620	214,026	(406)	399,975	117,680	281,889	80,000	---	---	---	155,584	---	118,192	49,000
Clarissa														
Gas	183,933	112,551	71,382	4,703	32,510	43,575	---	---	---	12,000	325	---	29,862	40,000
Liquor	355,231	350,568	4,663	5,159	---	9,822	---	---	---	10,000	2,875	---	---	---
Sewer	99,541	50,478	49,063	16,914	41,001	24,976	12,230	---	2,770	(5,600)	---	---	39,575	44,100
Water	109,743	86,931	22,812	4,185	37,917	(10,920)	---	---	3,400	5,600	3,400	---	38,899	15,900
Total	748,448	600,528	147,920	30,961	111,428	67,453	12,230	---	6,170	22,000	6,600	---	108,336	100,000
Clarkfield														
Clarkfield Care Center	3,709,342	3,483,048	226,294	53,269	88,454	191,109	---	---	---	---	86,054	---	81,254	210,000
Economic Development Authority Apartments	74,339	55,563	18,776	280	35,159	(16,103)	---	---	---	---	---	---	34,256	33,457
Sewer	113,022	192,350	(79,328)	33,110	15,247	(61,465)	29,419	---	1,909	---	---	162,000	16,312	25,460
Water	119,030	156,074	(37,044)	47,209	37,917	(27,752)	44,181	---	2,808	---	15,847	438,000	40,137	29,200
Total	4,015,733	3,887,035	128,698	133,868	176,777	85,789	73,600	---	4,717	---	101,901	600,000	171,959	298,117
Clarks Grove														
Garbage	31,984	30,619	1,365	92	---	1,457	---	---	---	---	204	---	---	---
Sewer	38,981	11,611	27,370	2,386	---	29,756	---	---	---	---	204	---	---	---
Storm Sewer	4,589	2,750	1,839	594	---	2,433	---	---	---	---	---	---	---	---
Water	72,846	20,972	51,874	3,721	---	55,595	---	---	---	(295)	204	---	---	---
Total	148,400	65,952	82,448	6,793	---	89,241	---	---	---	(295)	612	---	---	---
Clear Lake														
Sewer	196,207	135,654	60,553	122,113	49,407	133,259	---	37,831	---	---	118,476	---	25,419	43,646
Water	83,857	56,586	27,271	16,706	5,483	38,494	---	---	---	---	2,718	---	5,483	21,000
Total	280,064	192,240	87,824	138,819	54,890	171,753	---	37,831	---	---	121,194	---	30,902	64,646
Clearbrook														
Liquor	451,478	454,492	(3,014)	---	---	(3,014)	---	---	---	25,000	4,027	---	---	3,325
Natural Gas	354,841	292,565	62,276	---	2,625	59,651	---	---	---	25,000	---	---	5,775	10,000
Sewer	79,701	57,787	21,914	811	9,250	13,475	---	---	---	18,700	---	---	9,250	15,000
Water	64,785	49,960	14,825	521,208	---	536,033	---	---	---	18,700	---	---	---	---
Total	950,805	854,804	96,001	522,019	11,875	606,145	---	---	---	87,400	4,027	---	15,025	28,325
Clearwater														
Refuse and Recycling	76,468	86,602	(10,134)	16,201	---	6,067	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	740,567	361,186	379,381	78,470	146,444	311,407	---	48,794	---	(152,310)	45,584	31,699	146,444	534,997
Storm Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	152,672	98,370	54,302	25,259	13,571	65,990	---	---	---	(7,203)	---	---	13,571	40,000
Total	969,707	546,158	423,549	119,930	160,015	383,464	---	48,794	---	(159,513)	45,584	31,699	160,015	574,997
Clements														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	39,129	30,709	8,420	1,860	13	10,267	---	---	---	---	663	---	---	---
Total	39,129	30,709	8,420	1,860	13	10,267	---	---	---	---	663	---	---	---
Cleveland														
Liquor	207,949	221,478	(13,529)	15,962	103	2,330	---	---	---	---	13,960	---	103	---
Sewer	102,320	100,261	2,059	11,556	14,658	(1,043)	1,133	---	---	---	---	---	13,681	10,804
Water	156,671	104,090	52,581	6,767	45,173	14,175	1,680	---	---	---	---	---	42,836	56,547
Total	466,940	425,829	41,111	34,285	59,934	15,462	2,813	---	---	---	13,960	---	56,620	67,351
Climax														
Garbage	16,945	16,765	180	26	---	206	---	---	---	---	---	---	---	---
Sewer	29,502	45,803	(16,301)	763	1,636	(17,174)	---	---	---	---	39,143	---	1,350	4,000
Water	36,524	32,551	3,973	209	---	4,182	---	---	---	---	14,423	---	---	---
Total	82,971	95,119	(12,148)	998	1,636	(12,786)	---	---	---	---	53,566	---	1,350	4,000
Clinton														
Garbage	21,075	17,212	3,863	---	---	3,863	---	---	---	---	---	---	---	---
Sewer	69,119	48,654	20,465	---	46,596	(26,131)	---	---	---	---	---	---	47,250	15,000
Water	63,520	54,720	8,800	---	2,837	5,963	---	---	---	---	---	---	3,691	16,300
Total	153,714	120,586	33,128	---	49,433	(16,305)	---	---	---	---	---	---	50,941	31,300
Clontarf														
Liquor	368,035	365,726	2,309	---	920	1,389	---	---	---	1,294	---	---	920	4,788
Refuse	---	8,855	(8,855)	11,233	---	2,378	---	---	---	---	---	---	---	---
Sewer	24,850	62,556	(37,706)	31,076	21,945	(28,575)	---	---	---	---	---	---	21,945	33,000
Total	392,885	437,137	(44,252)	42,309	22,865	(24,808)	---	---	---	1,294	---	---	22,865	37,788
Cloquet														
Sewer	1,313,285	1,288,295	24,990	71,384	---	96,374	27,837	---	---	101,657	35,097	---	---	---
Stormwater	4	118,950	(118,946)	---	---	(118,946)	---	---	---	25,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	3,211,120	2,986,839	224,281	57,000	144,243	137,038	---	---	---	144,000	238,976	1,270,000	142,021	282,000
Total	4,524,409	4,394,084	130,325	128,384	144,243	114,466	27,837	---	---	270,657	274,073	1,270,000	142,021	282,000
Cobden														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	20,281	11,835	8,446	---	1,473	6,973	---	---	---	---	---	---	3,914	1,200
Total	20,281	11,835	8,446	---	1,473	6,973	---	---	---	---	---	---	3,914	1,200
Cohasset														
Natural Gas	942,845	727,730	215,115	25,343	76,115	164,343	---	---	---	---	---	---	76,115	121,346
Sewer	334,359	432,349	(97,990)	41,152	67,917	(124,755)	1	---	---	---	53,335	---	67,917	427,787
Water	224,096	266,199	(42,103)	38,781	101,227	(104,549)	6	---	---	---	---	---	101,227	641,682
Total	1,501,300	1,426,278	75,022	105,276	245,259	(64,961)	7	---	---	---	53,335	---	245,259	1,190,815
Cokato														
Sewer	600,669	570,589	30,080	38,348	33,614	34,814	3,001	---	---	6,682	196,703	---	35,326	154,625
Water	711,438	545,804	165,634	34,544	117,310	82,868	---	---	---	6,682	43,685	---	120,013	244,000
Total	1,312,107	1,116,393	195,714	72,892	150,924	117,682	3,001	---	---	13,364	240,388	---	155,339	398,625
Cold Spring														
Sewer	788,190	1,127,339	(339,149)	61,606	139,124	(416,667)	---	---	---	97,674	---	---	140,426	442,000
Water	333,444	426,832	(93,388)	36,804	---	(56,584)	511	---	---	112,776	5,552	---	---	---
Total	1,121,634	1,554,171	(432,537)	98,410	139,124	(473,251)	511	---	---	210,450	5,552	---	140,426	442,000
Coleraine														
Golf Course [0]	50,000	---	50,000	---	---	50,000	---	---	---	50,000	---	---	---	---
Public Utilities [3]	374,479	233,319	141,160	---	41,892	99,268	---	---	---	---	---	---	41,892	109,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waste Management [0]	73,313	67,507	5,806	---	---	5,806	---	---	---	---	---	---	---	---
Total	497,792	300,826	196,966	---	41,892	155,074	---	---	---	50,000	---	---	41,892	109,000
Cologne														
Sanitary Sewer	250,156	284,567	(34,411)	418	23,616	(57,609)	---	---	---	(64,000)	---	---	24,587	80,921
Storm Sewer	18,961	3,641	15,320	1,156	---	16,476	---	---	---	---	---	---	---	---
Water	196,061	206,238	(10,177)	1,244	82,959	(91,892)	---	---	---	(97,422)	---	---	83,684	45,000
Total	465,178	494,446	(29,268)	2,818	106,575	(133,025)	---	---	---	(161,422)	---	---	108,271	125,921

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Columbia Heights														
Liquor	8,158,259	7,616,686	541,573	1,105	244,672	298,006	---	---	---	140,624	2,290	---	239,712	140,000
Refuse	1,539,842	1,369,759	170,083	47,053	---	217,136	---	---	---	105,472	---	---	---	---
Sewer	1,592,133	1,428,988	163,145	46,394	17	209,522	---	---	---	124,048	339,382	---	100	4,653
Storm Sewer	342,820	260,398	82,422	5,766	14,375	73,813	---	---	---	---	39,348	---	16,745	138,582
Water	2,497,764	1,886,375	611,389	21,342	67,492	565,239	---	---	---	121,568	57,650	---	72,103	269,029
Total	14,130,818	12,562,206	1,568,612	121,660	326,556	1,363,716	---	---	---	491,712	438,670	---	328,660	552,264
Columbus														
Sewer	32,510	112,555	(80,045)	177	---	(79,868)	---	---	---	---	---	---	---	---
Water	97,656	100,568	(2,912)	---	---	(2,912)	---	---	---	(129,426)	---	---	---	---
Total	130,166	213,123	(82,957)	177	---	(82,780)	---	---	---	(129,426)	---	---	---	---
Comfrey														
Sewer	71,848	41,719	30,129	7,056	59	37,126	---	351,301	116,833	---	526,326	---	---	---
Water	46,007	39,615	6,392	12,149	12,458	6,083	---	---	---	---	---	---	12,448	11,000
Total	117,855	81,334	36,521	19,205	12,517	43,209	---	351,301	116,833	---	526,326	---	12,448	11,000
Comstock														
Garbage [0]	11,089	11,578	(489)	---	---	(489)	---	---	---	---	---	---	---	---
Sewer [0]	33,177	9,963	23,214	---	6,995	16,219	---	---	---	---	---	---	6,995	13,294
Water [0]	9,133	10,449	(1,316)	---	---	(1,316)	---	---	---	---	---	---	---	---
Total	53,399	31,990	21,409	---	6,995	14,414	---	---	---	---	---	---	6,995	13,294
Conger														
Liquor	345,536	345,064	472	4,972	---	5,444	---	---	---	2,725	1,928	---	---	---
Sewer	62,698	20,628	42,070	441	10,565	31,946	---	---	---	---	39,836	---	10,565	6,000
Water	12,299	8,661	3,638	---	---	3,638	---	---	---	---	---	---	---	---
Total	420,533	374,353	46,180	5,413	10,565	41,028	---	---	---	2,725	41,764	---	10,565	6,000
Cook														
Airport [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	1,387,629	1,257,559	130,070	6,354	---	136,424	---	---	---	---	---	---	---	---
Refuse	105	---	105	---	---	105	---	---	---	---	---	---	---	---
Sewer	195,790	169,502	26,288	---	45,479	(19,191)	---	26,500	128,409	(12,250)	159,745	---	46,054	27,100
Water	176,489	189,205	(12,716)	---	36,844	(49,560)	---	439,383	113,872	(12,250)	1,095,488	---	37,318	24,900

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water/Sewer Line Replacement	27,493	---	27,493	---	---	27,493	---	---	---	24,500	---	---	---	---
Total	1,787,506	1,616,266	171,240	6,354	82,323	95,271	---	465,883	242,281	---	1,255,233	---	83,372	52,000
Coon Rapids														
Golf Course	1,878,519	1,853,252	25,267	---	923,304	(898,037)	---	---	---	---	3,858,552	4,137,473	---	---
Sewer	5,829,574	5,859,103	(29,529)	155,979	---	126,450	---	---	---	---	1,853,408	---	---	---
Storm Water Drainage	1,343,976	1,306,155	37,821	29,046	6,400	60,467	---	---	---	---	82,520	---	---	---
Water	4,705,503	5,170,939	(465,436)	22,367	530,922	(973,991)	---	---	---	---	454,988	---	535,919	4,870,000
Total	13,757,572	14,189,449	(431,877)	207,392	1,460,626	(1,685,111)	---	---	---	---	6,249,468	4,137,473	535,919	4,870,000
Correll														
Water	8,794	5,979	2,815	---	---	2,815	---	---	---	---	---	---	---	---
Total	8,794	5,979	2,815	---	---	2,815	---	---	---	---	---	---	---	---
Cosmos														
Fire	79,825	88,578	(8,753)	10,422	---	1,669	---	---	9,455	---	---	---	---	---
Sewer	47,589	45,725	1,864	2,929	---	4,793	---	---	---	---	---	---	---	---
Water	137,031	123,333	13,698	1,676	19,142	(3,768)	---	---	---	---	16,082	---	19,142	78,200
Total	264,445	257,636	6,809	15,027	19,142	2,694	---	---	9,455	---	16,082	---	19,142	78,200
Cottage Grove														
Cottage Grove E.M.S.	1,024,553	1,032,325	(7,772)	48,621	4,851	35,998	---	32,107	---	2,758	139,087	---	---	---
Golf Course	1,508,314	1,498,810	9,504	74,784	3,916	80,372	---	---	---	(15,000)	97,951	---	46,034	374,085
Sewer Operating	2,199,684	2,322,179	(122,495)	46,973	---	(75,522)	---	---	---	29,200	42,193	---	---	---
Street Light	480,499	577,448	(96,949)	39,520	---	(57,429)	---	---	---	9,000	81,840	---	---	---
Water Operating	1,753,262	1,989,095	(235,833)	452,864	78,935	138,096	---	---	---	(69,200)	179,367	---	68,180	175,000
Total	6,966,312	7,419,857	(453,545)	662,762	87,702	121,515	---	32,107	---	(43,242)	540,438	---	114,214	549,085
Cottonwood														
Sewer	158,055	160,610	(2,555)	9,304	16,435	(9,686)	---	---	---	---	10,236	---	16,435	42,000
Water	123,651	141,940	(18,289)	5,328	---	(12,961)	---	---	---	---	---	---	---	---
Total	281,706	302,550	(20,844)	14,632	16,435	(22,647)	---	---	---	---	10,236	---	16,435	42,000
Courtland														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [3]	178,205	295,074	(116,869)	188,212	8,606	62,737	---	---	---	---	195,618	200,000	7,649	149,664
Total	178,205	295,074	(116,869)	188,212	8,606	62,737	---	---	---	---	195,618	200,000	7,649	149,664

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Cromwell														
Liquor	435,139	400,252	34,887	10,437	---	45,324	---	---	---	40,000	---	---	---	---
Sewer	40,682	22,079	18,603	---	---	18,603	---	---	---	---	---	---	---	---
Water	36,040	15,817	20,223	---	---	20,223	---	---	---	4,200	---	---	---	---
Total	511,861	438,148	73,713	10,437	---	84,150	---	---	---	44,200	---	---	---	---
Crookston														
CHEDA - Economic Development	264,997	144,673	120,324	96,210	---	216,534	---	---	---	(80,000)	---	---	---	---
CHEDA - Housing Programs	1,180,183	1,297,340	(117,157)	12,405	---	(104,752)	---	---	---	---	24,172	---	---	---
Crookston Civic Arena LLC	248,329	779,845	(531,516)	226,527	145,629	(450,618)	---	---	---	(112,764)	2,147,552	---	145,629	---
Sewer	407,343	296,909	110,434	6,741	13,275	103,900	---	---	---	---	---	---	13,633	88,500
Water	1,205,864	983,403	222,461	742,616	37,112	927,965	---	---	686,125	71,914	911,497	---	39,193	110,000
Total	3,306,716	3,502,170	(195,454)	1,084,499	196,016	693,029	---	---	686,125	(120,850)	3,083,221	---	198,455	198,500
Crosby														
Deputy Registrar [0]	66,505	73,914	(7,409)	757	235	(6,887)	---	---	---	---	850	---	---	---
Range Collectors [0]	172,303	159,616	12,687	152	13,892	(1,053)	---	---	---	---	---	---	---	---
Sanitation [0]	1	---	1	---	---	1	---	---	---	---	---	---	---	---
Sewer [0]	312,391	367,034	(54,643)	---	202	(54,845)	---	---	---	---	---	---	---	---
Storm Drainage [0]	49,099	17,014	32,085	3,531	6	35,610	---	---	---	30,000	---	---	---	---
Water	331,507	287,831	43,676	13,376	---	57,052	---	---	---	---	2,634,459	2,617,025	---	---
Total	931,806	905,409	26,397	17,816	14,335	29,878	---	---	---	30,000	2,635,309	2,617,025	---	---
Crosslake														
Communications	3,544,673	3,546,043	(1,370)	49,137	196,646	(148,879)	---	---	---	266,989	386,151	---	186,484	260,000
Sewer	197,927	399,920	(201,993)	214,134	97,084	(84,943)	215,909	---	---	---	3,784	---	95,872	110,000
Total	3,742,600	3,945,963	(203,363)	263,271	293,730	(233,822)	215,909	---	---	266,989	389,935	---	282,356	370,000
Crystal														
Recycling	324,935	322,072	2,863	1,262	---	4,125	---	---	---	---	---	---	---	---
Sanitary Sewer	1,866,096	1,934,554	(68,458)	113,468	314	44,696	---	---	---	---	3,087	---	---	---
Storm Drainage	648,338	491,757	156,581	104,018	39,820	220,779	---	---	---	40,500	331,170	---	---	---
Street Lights	162,382	148,627	13,755	18,259	---	32,014	---	---	---	---	118,914	---	---	---
Water	2,741,750	2,482,146	259,604	98,462	---	358,066	---	---	---	---	92,518	---	---	---
Total	5,743,501	5,379,156	364,345	335,469	40,134	659,680	---	---	---	40,500	545,689	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Currie														
Garbage	9,399	10,679	(1,280)	--	--	(1,280)	--	--	--	--	--	--	--	--
Sewer	16,123	49,372	(33,249)	45,916	22,006	(9,339)	--	--	--	--	9,337	--	22,343	7,500
Water	28,721	41,328	(12,607)	2,784	--	(9,823)	--	--	--	(10,000)	--	--	--	--
Total	54,243	101,379	(47,136)	48,700	22,006	(20,442)	--	--	--	(10,000)	9,337	--	22,343	7,500
Cuyuna														
Sewer	24,957	19,065	5,892	--	--	5,892	--	--	--	--	--	--	--	--
Water	12,460	12,513	(53)	--	--	(53)	--	--	--	--	--	--	--	--
Total	37,417	31,578	5,839	--	--	5,839	--	--	--	--	--	--	--	--
Cyrus														
Garbage	29,427	25,780	3,647	--	--	3,647	--	--	--	--	--	--	--	--
Sewer	22,023	20,270	1,753	1,935	--	3,688	--	--	--	1,400	1,143	--	--	--
Water	18,656	20,016	(1,360)	1,507	--	147	--	--	--	(10,000)	--	--	--	--
Total	70,106	66,066	4,040	3,442	--	7,482	--	--	--	(8,600)	1,143	--	--	--
Dalton														
Liquor	294,815	304,258	(9,443)	1,872	--	(7,571)	--	--	--	3,500	--	--	--	--
Sewer	31,369	27,729	3,640	9,244	2,921	9,963	4,502	--	--	--	--	--	2,921	9,000
Water	59,357	63,031	(3,674)	13,596	18,317	(8,395)	--	10,656	--	--	--	375,000	18,317	387,000
Total	385,541	395,018	(9,477)	24,712	21,238	(6,003)	4,502	10,656	--	3,500	--	375,000	21,238	396,000
Danube														
Economic Development Authority	22,540	15,200	7,340	3	14,112	(6,769)	--	--	--	--	--	--	7,866	5,202
Garbage	28,966	25,980	2,986	1,175	--	4,161	--	--	--	--	--	--	--	--
Sewer	20,176	30,561	(10,385)	757	--	(9,628)	--	--	--	--	--	--	--	--
Water	33,235	40,797	(7,562)	2,040	--	(5,522)	--	--	--	--	--	--	--	--
Total	104,917	112,538	(7,621)	3,975	14,112	(17,758)	--	--	--	--	--	--	7,866	5,202
Danvers														
Liquor	343,654	332,995	10,659	4,480	--	15,139	--	--	--	31,086	--	--	--	--
Refuse	7,593	3,865	3,728	--	--	3,728	--	--	--	--	--	--	--	--
Sewer	11,571	25,126	(13,555)	14,990	--	1,435	--	--	--	--	--	--	--	--
Total	362,818	361,986	832	19,470	--	20,302	--	--	--	31,086	--	--	--	--
Darfur														
Hall	1,350	6,996	(5,646)	3,094	--	(2,552)	--	--	--	--	--	--	--	--

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	26,355	52,964	(26,609)	67	5,493	(32,035)	---	---	---	---	---	---	5,591	3,000
Water	17,418	36,193	(18,775)	45	---	(18,730)	---	---	---	---	---	---	---	---
Total	45,123	96,153	(51,030)	3,206	5,493	(53,317)	---	---	---	---	---	---	5,591	3,000
Darwin														
Liquor	440,920	438,386	2,534	4,570	7,671	(567)	---	---	---	---	7,772	---	---	---
Public Utilities	175	597	(422)	84	---	(338)	---	---	---	347,726	---	---	---	---
Sewer	33,588	32,973	615	4,267	1,932	2,950	---	---	---	(173,863)	---	---	---	---
Water	32,330	46,048	(13,718)	4,280	1,932	(11,370)	---	---	---	(173,863)	---	---	---	---
Total	507,013	518,004	(10,991)	13,201	11,535	(9,325)	---	---	---	---	7,772	---	---	---
Dassel														
Liquor	1,009,692	967,708	41,984	25,909	41,358	26,535	---	---	---	22,000	23,962	---	25,208	35,000
Sewer	277,739	327,731	(49,992)	19,953	17,686	(47,725)	---	---	---	---	---	---	18,176	107,000
Surface Water	11,657	3,281	8,376	2,023	---	10,399	---	---	---	---	---	---	---	---
Water	296,971	315,852	(18,881)	27,073	34,902	(26,710)	---	---	---	---	165,092	---	34,985	158,662
Total	1,596,059	1,614,572	(18,513)	74,958	93,946	(37,501)	---	---	---	22,000	189,054	---	78,369	300,662
Dawson														
Armory Housing	58,752	51,858	6,894	8,801	21,470	(5,775)	---	---	---	---	---	---	21,470	15,000
Liquor	461,280	444,012	17,268	1,433	---	18,701	---	---	---	---	12,629	---	---	---
Refuse	105,985	91,867	14,118	165	---	14,283	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	699,418	556,488	142,930	58,429	81,226	120,133	---	---	---	---	---	---	80,367	186,000
Total	1,325,435	1,144,225	181,210	68,828	102,696	147,342	---	---	---	---	12,629	---	101,837	201,000
Dayton														
Sewer	95,070	498,770	(403,700)	171,059	---	(232,641)	---	---	---	---	12,188	---	---	---
Water	137,131	474,035	(336,904)	112,790	---	(224,114)	---	---	---	---	5,374	---	---	---
Total	232,201	972,805	(740,604)	283,849	---	(456,755)	---	---	---	---	17,562	---	---	---
De Graff														
Liquor	420,306	364,344	55,962	---	4,182	51,780	---	---	---	---	210,427	265,000	4,182	9,464
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	32,340	48,103	(15,763)	---	6,539	(22,302)	---	---	---	(6,539)	---	---	6,539	---
Total	452,646	412,447	40,199	---	10,721	29,478	---	---	---	(6,539)	210,427	265,000	10,721	9,464

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Deephaven														
Marina	128,129	124,629	3,500	2,398	---	5,898	---	---	---	---	---	---	---	---
Recycling	11,962	20,008	(8,046)	12,405	---	4,359	---	---	---	---	---	---	---	---
Sewer	490,856	601,636	(110,780)	8,392	---	(102,388)	---	---	20,590	26,892	---	---	---	---
Storm Water	84,820	32,512	52,308	2,058	---	54,366	---	---	---	17,698	---	---	---	---
Water	62,766	69,953	(7,187)	2,035	---	(5,152)	---	---	---	---	---	---	---	---
Total	778,533	848,738	(70,205)	27,288	---	(42,917)	---	---	---	20,590	44,590	---	---	---
Deer Creek														
Sewer	30,843	15,543	15,300	216	---	15,516	---	---	9,306	37,127	249,700	---	---	---
Water	33,993	18,346	15,647	612	14,298	1,961	---	---	(9,306)	---	---	14,298	4,000	---
Total	64,836	33,889	30,947	828	14,298	17,477	---	---	---	37,127	249,700	14,298	4,000	---
Deer River														
License Bureau	65,734	65,906	(172)	---	---	(172)	---	---	---	---	---	---	---	---
Sewer	143,481	147,435	(3,954)	8,929	18,192	(13,217)	7,978	---	---	9,950	---	16,828	38,460	---
Water	149,125	182,453	(33,328)	1	13,366	(46,693)	---	---	(27,290)	2,920	---	13,399	24,393	---
Total	358,340	395,794	(37,454)	8,930	31,558	(60,082)	7,978	---	---	(27,290)	12,870	---	30,227	62,853
Deerwood														
Sewer	96,685	77,108	19,577	---	---	19,577	---	---	---	---	---	---	---	---
Water	84,831	110,263	(25,432)	---	---	(25,432)	---	---	---	---	---	---	---	---
Total	181,516	187,371	(5,855)	---	---	(5,855)	---	---	---	---	---	---	---	---
Delano														
Electric	4,804,637	4,614,848	189,789	405,519	59,872	535,436	---	---	---	758,635	---	55,055	510,000	---
Liquor	2,235,328	2,096,853	138,475	4,260	---	142,735	---	656	623,265	385	---	---	---	---
Sanitary Sewer	1,402,288	1,196,754	205,534	188,122	404,254	(10,598)	---	---	---	14,937	---	408,348	905,287	---
Water	929,873	758,779	171,094	38,197	355,170	(145,879)	---	2,243	---	7,989	---	350,906	503,583	---
Total	9,372,126	8,667,234	704,892	636,098	819,296	521,694	---	---	2,899	623,265	781,946	---	814,309	1,918,870
Delavan														
Liquor	2,671	3,361	(690)	4,964	---	4,274	---	---	---	---	---	---	---	---
Sewer	44,858	55,913	(11,055)	---	7,560	(18,615)	---	---	---	---	---	7,560	25,000	---
Water	37,831	25,807	12,024	---	---	12,024	---	---	5,000	---	---	---	---	---
Total	85,360	85,081	279	4,964	7,560	(2,317)	---	---	---	5,000	---	---	7,560	25,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Delhi														
Sewer Treatment Project	19,485	---	19,485	7,041	20,888	5,638	---	---	7,040	4,900	---	---	74	---
Total	19,485	---	19,485	7,041	20,888	5,638	---	---	7,040	4,900	---	---	74	---
Dennison														
Garbage	10,819	11,700	(881)	---	---	(881)	---	---	---	---	---	---	---	---
Sewer	43,052	3,574	39,478	---	---	39,478	---	---	---	---	---	---	4,849	35,000
Water	22,582	4,933	17,649	---	---	17,649	---	---	---	---	---	---	---	---
Total	76,453	20,207	56,246	---	---	56,246	---	---	---	---	---	---	4,849	35,000
Dent														
Sewer	28,278	8,772	19,506	80	---	19,586	---	---	---	26,590	---	---	---	---
Sewer Equipment Reserve	---	---	---	---	---	---	---	---	---	(2,000)	---	---	---	---
Total	28,278	8,772	19,506	80	---	19,586	---	---	---	24,590	---	---	---	---
Detroit Lakes														
Communications Utility	308,209	411,697	(103,488)	---	---	(103,488)	---	---	---	---	18,405	---	---	---
Electric	14,579,213	13,579,367	999,846	180,948	207,539	973,255	---	---	---	545,431	594,433	---	178,289	225,000
Liquor	5,155,200	4,273,863	881,337	77,488	56,460	902,365	---	---	---	560,490	---	---	---	---
Sewer	1,452,972	1,596,573	(143,601)	37,604	45,242	(151,239)	---	---	---	---	195,573	---	47,378	201,833
Water	990,081	842,506	147,575	101	65,405	82,271	---	---	---	---	2,026,598	---	51,025	71,495
Total	22,485,675	20,704,006	1,781,669	296,141	374,646	1,703,164	---	---	---	1,105,921	2,835,009	---	276,692	498,328
Dexter														
Sewer [0]	14,999	8,644	6,355	3,532	---	9,887	2,179	---	199	---	17,612	---	---	---
Water [0]	51,238	17,242	33,996	6,077	5,294	34,779	5,083	---	498	---	6,621	---	5,294	10,000
Total	66,237	25,886	40,351	9,609	5,294	44,666	7,262	---	697	---	24,233	---	5,294	10,000
Dilworth														
Forestry	29,084	6,445	22,639	767	---	23,406	---	---	---	---	---	---	---	---
Pest Control	20,061	26,917	(6,856)	1,203	---	(5,653)	---	---	---	---	---	---	---	---
Refuse	366,174	376,589	(10,415)	6,855	---	(3,560)	---	---	---	7,500	---	---	---	---
Sewer	521,154	510,888	10,266	156,518	36,165	130,619	29,472	---	7,465	7,500	---	---	36,165	92,000
Water	504,307	583,066	(78,759)	30,337	---	(48,422)	---	---	---	(177,713)	165,177	---	---	---
Total	1,440,780	1,503,905	(63,125)	195,680	36,165	96,390	29,472	---	7,465	(162,713)	165,177	---	36,165	92,000
Dodge Center														
Ambulance	455,722	524,649	(68,927)	11,769	---	(57,158)	---	---	---	---	5,494	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	362,911	364,723	(1,812)	21,716	---	19,904	---	---	---	16,138	18,094	---	---	---
Water	280,516	267,752	12,764	45,755	1,193	57,326	---	---	---	78,025	30,442	---	3,406	15,000
Total	1,099,149	1,157,124	(57,975)	79,240	1,193	20,072	---	---	---	94,163	54,030	---	3,406	15,000
Donaldson														
Sewer	6,242	3,774	2,468	---	---	2,468	---	---	---	---	---	---	---	---
Total	6,242	3,774	2,468	---	---	2,468	---	---	---	---	---	---	---	---
Donnelly														
Garbage [0]	26,108	26,108	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	17,400	32,739	(15,339)	4	---	(15,335)	---	---	---	(14,816)	---	---	---	---
Water [0]	39,848	42,871	(3,023)	8	---	(3,015)	---	---	---	(17,642)	---	---	---	---
Total	83,356	101,718	(18,362)	12	---	(18,350)	---	---	---	(32,458)	---	---	---	---
Dover														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	157,789	103,653	54,136	---	18,679	35,457	---	---	---	61,200	---	---	18,679	43,000
Total	157,789	103,653	54,136	---	18,679	35,457	---	---	---	61,200	---	---	18,679	43,000
Dovray														
Sewer	20,599	22,783	(2,184)	258	9,180	(11,106)	---	---	---	---	---	---	9,180	3,000
Water	5,995	8,772	(2,777)	385	313	(2,705)	---	---	---	---	---	---	313	731
Total	26,594	31,555	(4,961)	643	9,493	(13,811)	---	---	---	---	---	---	9,493	3,731
Duluth														
Airport	3,607,373	8,882,953	(5,275,580)	590,888	46,563	(4,731,255)	---	7,030,779	2,547,176	---	9,675,956	---	41,327	60,340
Duluth Entertainment and Convention Center	7,241,769	9,847,320	(2,605,551)	3,070,085	188,450	276,084	---	---	17,902,246	---	36,637,729	---	104,161	853,914
Gas Utility	39,857,782	35,538,871	4,318,911	141,130	503,288	3,956,753	---	---	24,615	3,437,951	1,744,729	---	498,447	2,907,000
Golf	1,967,401	1,989,574	(22,173)	17	17,059	(39,215)	---	---	---	---	---	---	3,197	97,651
Parking	2,563,215	1,284,270	1,278,945	46,896	673,059	652,782	---	---	---	222,710	---	---	692,013	745,000
Sewer Utility	20,337,797	15,711,466	4,626,331	60,625	701,787	3,985,169	---	3,755,604	6,150,400	90,425	15,153,181	2,025,000	701,787	3,968,540
Spirit Mountain Recreation Area Authority [12]	3,512,650	3,759,361	(246,711)	226,145	62,268	(82,834)	---	---	---	---	395,028	---	62,268	174,254
Steam District #1	6,497,846	5,985,540	512,306	119,500	272,638	359,168	---	---	---	121,000	669,770	---	280,655	501,325
Storm Water	4,701,019	3,269,520	1,431,499	63,415	81,594	1,413,320	---	28,339	1,250	542,536	1,427,045	755,000	81,594	1,042,000
Street Lighting	1,270,118	1,556,851	(286,733)	---	---	(286,733)	---	---	---	---	---	---	---	---
Transit	2,205,569	15,570,656	(13,365,087)	11,383,550	---	(1,981,537)	---	5,413,321	4,152,435	---	4,839,469	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	12,006,506	10,689,906	1,316,600	59,624	304,164	1,072,060	---	---	18,169	359,647	2,567,671	1,625,000	304,164	2,773,864
Total	105,769,045	114,086,288	(8,317,243)	15,761,875	2,850,870	4,593,762	---	16,228,043	30,796,291	4,774,269	73,110,578	4,405,000	2,769,613	13,123,888
Dumont														
Sanitation	4,647	4,529	118	---	---	118	---	---	---	---	---	---	---	---
Sewer	24,135	34,216	(10,081)	---	14,105	(24,186)	---	---	---	---	3,679	---	14,105	5,000
Water	14,301	15,523	(1,222)	---	---	(1,222)	---	294,588	---	---	512,912	345,971	194	305,272
Total	43,083	54,268	(11,185)	---	14,105	(25,290)	---	294,588	---	---	516,591	345,971	14,299	310,272
Dundas														
Refuse	91,294	73,442	17,852	373	---	18,225	---	---	---	16,000	---	---	---	---
Sewer	404,346	380,058	24,288	104,280	108,602	19,966	---	72,377	---	---	---	---	102,388	285,819
Storm Water Utility	2,000	26,114	(24,114)	1,254	---	(22,860)	---	---	---	---	---	---	---	---
Water	337,636	407,286	(69,650)	---	137,151	(206,801)	---	---	---	(276,860)	---	---	131,516	135,000
Total	835,276	886,900	(51,624)	105,907	245,753	(191,470)	---	72,377	---	(260,860)	---	---	233,904	420,819
Dundee														
Electric [17]	74,706	74,810	(104)	2,692	---	2,588	---	---	---	8,000	---	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	---	258	(258)	7,010	---	6,752	---	---	---	(8,000)	10,069	---	---	---
Water	8,068	20,695	(12,627)	14,480	7,920	(6,067)	---	---	---	---	---	---	8,100	4,000
Total	82,774	95,763	(12,989)	24,182	7,920	3,273	---	---	---	---	10,069	---	8,100	4,000
Dunnell														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [30]	187,832	208,895	(21,063)	27,185	25,598	(19,476)	17,856	---	586	---	11,750	---	10,006	3,286
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	187,832	208,895	(21,063)	27,185	25,598	(19,476)	17,856	---	586	---	11,750	---	10,006	3,286
Eagan														
Aquatic Facility	1,032,967	1,190,067	(157,100)	5,440	56,875	(208,535)	---	---	404	(4,083)	212,579	---	58,150	---
Civic Arena	885,328	1,221,537	(336,209)	95,565	80,561	(321,205)	---	1,338,000	808	(378,531)	2,315,413	---	71,379	940,000
Community Center	1,221,360	1,894,156	(672,796)	1,501,951	709,085	120,070	1,186,033	217,064	1,615	(283,294)	117,262	---	658,144	650,000
Fiber Conduit Ring	---	16,849	(16,849)	---	4,419	(21,268)	---	---	---	---	15,978	---	1,111	---
Sanitary Sewer	5,455,740	6,952,826	(1,497,086)	224,731	---	(1,272,355)	---	---	1,230	14,202	139,592	---	---	---
Storm Drainage/Water Quality	1,134,528	1,863,693	(729,165)	141,393	---	(587,772)	---	---	73,732	102,515	543,922	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Street Lighting	533,469	522,583	10,886	---	---	10,886	---	---	---	---	---	---	---	---
Water	4,642,865	5,699,038	(1,056,173)	1,318,918	40,523	222,222	---	---	2,252	555,336	2,624,349	---	73,109	785,000
Total	14,906,257	19,360,749	(4,454,492)	3,287,998	891,463	(2,057,957)	1,186,033	1,555,064	80,041	6,145	5,969,095	---	861,893	2,375,000
Eagle Bend														
Gas	140,830	85,066	55,764	4,995	29,981	30,778	---	---	---	5,760	---	---	29,981	40,000
Liquor	278,781	306,964	(28,183)	13,569	---	(14,614)	---	---	---	2,000	4,452	---	---	---
Sewer	76,607	34,318	42,289	5,377	---	47,666	---	---	---	46,915	---	---	---	---
Water	78,149	51,840	26,309	7,841	2,879	31,271	---	---	---	17,010	326,168	---	2,879	13,035
Total	574,367	478,188	96,179	31,782	32,860	95,101	---	---	---	71,685	330,620	---	32,860	53,035
Eagle Lake														
Sanitary Sewer	363,751	269,327	94,424	10,494	---	104,918	---	---	---	50,000	20,000	---	---	---
Water	245,610	166,678	78,932	26,453	13,634	91,751	---	---	---	50,000	10,780	---	14,198	35,000
Total	609,361	436,005	173,356	36,947	13,634	196,669	---	---	---	100,000	30,780	---	14,198	35,000
East Bethel														
Arena	292,734	292,691	43	---	907	(864)	---	---	---	---	---	---	---	---
Sewer	80,247	79,983	264	---	668	(404)	---	---	---	---	---	---	---	---
Water	33,163	55,180	(22,017)	---	388	(22,405)	---	---	---	---	---	---	---	---
Total	406,144	427,854	(21,710)	---	1,963	(23,673)	---	---	---	---	---	---	---	---
East Grand Forks														
City Mall	189,072	365,121	(176,049)	1,180	---	(174,869)	---	---	---	(21,900)	---	---	---	---
E.D.H.A.	1,825,184	2,595,921	(770,737)	435,232	7,816	(343,321)	136,853	---	70,162	---	---	---	7,816	28,247
Electric	12,985,828	11,748,539	1,237,289	289,880	560	1,526,609	---	---	---	634,384	864,094	---	559	---
Refuse	827,984	828,080	(96)	18,372	10,157	8,119	---	---	---	---	---	---	10,157	73,492
Sewer	988,491	691,361	297,130	34,681	94,284	237,527	---	---	---	---	96,273	---	92,284	162,000
Storm Water	179,305	956,736	(777,431)	115,209	---	(662,222)	---	94,921	20,079	(104,000)	---	---	---	---
Water	1,843,840	2,093,304	(249,464)	8,015	21,541	(262,990)	---	---	---	(400,000)	1,105,852	---	29,894	1,200,000
Total	18,839,704	19,279,062	(439,358)	902,569	134,358	328,853	136,853	94,921	90,241	108,484	2,066,219	---	140,710	1,463,739
East Gull Lake														
Sewer	481,673	640,571	(158,898)	207,827	90,661	(41,732)	90,992	---	---	20,000	---	---	90,978	467,363
Total	481,673	640,571	(158,898)	207,827	90,661	(41,732)	90,992	---	---	20,000	---	---	90,978	467,363
Easton														
Refuse	2,238	2,460	(222)	---	---	(222)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	37,578	31,708	5,870	---	---	5,870	---	---	---	---	8,241	---	---	---	
Water	34,392	28,169	6,223	---	---	6,223	---	---	---	---	9,614	---	---	---	
Total	74,208	62,337	11,871	---	---	11,871	---	---	---	---	17,855	---	---	---	
Echo															
Cemetery	200	761	(561)	215	---	(346)	---	---	---	---	---	---	---	---	
Sewer	52,008	41,680	10,328	250	9,400	1,178	---	---	---	---	---	---	9,400	13,000	
Water	67,780	54,789	12,991	13,085	9,450	16,626	---	---	---	---	---	---	9,450	3,000	
Total	119,988	97,230	22,758	13,550	18,850	17,458	---	---	---	---	---	---	18,850	16,000	
Eden Prairie															
Liquor	11,647,085	10,641,329	1,005,756	50,348	80,974	975,130	---	---	---	1,054,778	46,491	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm	863,229	1,983,021	(1,119,792)	10,505	65,374	(1,174,661)	---	---	---	89,724	---	---	---	---	
Water and Sewer [3]	10,760,102	13,874,025	(3,113,923)	348,044	169,207	(2,935,086)	---	---	---	599,241	1,105,943	---	---	---	
Total	23,270,416	26,498,375	(3,227,959)	408,897	315,555	(3,134,617)	---	---	---	1,743,743	1,152,434	---	---	---	
Eden Valley															
Senior Housing	122,592	61,925	60,667	2,855	27,662	35,860	---	---	---	---	---	---	27,550	60,000	
Sewer	97,209	143,247	(46,038)	7,149	8,970	(47,859)	---	---	---	9,500	131,006	---	6,562	63,800	
Water	200,029	158,910	41,119	989	24,913	17,195	---	---	---	---	37,415	---	25,588	99,118	
Total	419,830	364,082	55,748	10,993	61,545	5,196	---	---	---	9,500	168,421	---	59,700	222,918	
Edgerton															
Refuse	45,132	38,779	6,353	73	---	6,426	---	---	---	---	---	---	---	---	
Sewer	79,404	77,865	1,539	---	---	1,539	---	---	---	---	---	---	---	---	
Water	235,753	198,645	37,108	2,737	11,908	27,937	---	---	---	---	---	---	11,908	42,000	
Total	360,289	315,289	45,000	2,810	11,908	35,902	---	---	---	---	---	---	11,908	42,000	
Edina															
Aquatic Center	945,529	751,767	193,762	---	17,841	175,921	---	---	---	---	---	---	21,967	135,000	
Arena	1,301,506	1,527,536	(226,030)	242,972	90,892	(73,950)	---	222,000	---	(196,406)	2,515,947	---	54,670	---	
Art Center	428,099	606,103	(178,004)	31,701	---	(146,303)	---	---	---	(160,000)	27,255	---	---	---	
Edinborough/Centennial Lakes Parks	1,759,877	2,268,248	(508,371)	147,300	---	(361,071)	---	---	---	(123,371)	257,410	---	---	---	
Golf Course	3,443,204	3,543,558	(100,354)	5,222	18,015	(113,147)	---	---	---	(99,329)	173,300	---	24,288	280,000	
Liquor	12,854,693	11,594,643	1,260,050	2,371	---	1,262,421	---	---	---	1,245,100	2,165	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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 [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	15,034,881	11,119,053	3,915,828	194,461	737,737	3,372,552	---	---	119,529	100,000	2,867,147	---	768,160	2,185,000
Total	35,767,789	31,410,908	4,356,881	624,027	864,485	4,116,423	---	222,000	119,529	765,994	5,843,224	---	869,085	2,600,000
Effie														
Sewer	36,535	27,245	9,290	6,000	---	15,290	6,000	---	---	---	---	---	---	---
Total	36,535	27,245	9,290	6,000	---	15,290	6,000	---	---	---	---	---	---	---
Eitzen														
Electric	237,739	221,993	15,746	13,918	---	29,664	---	---	---	---	---	---	---	---
Refuse	6,453	6,023	430	---	---	430	---	---	---	---	---	---	---	---
Sewer	28,978	20,315	8,663	---	---	8,663	---	---	---	---	---	---	---	---
Water	22,781	32,031	(9,250)	---	---	(9,250)	---	---	---	---	---	---	---	---
Total	295,951	280,362	15,589	13,918	---	29,507	---	---	---	---	---	---	---	---
Elba														
Water	4,894	5,782	(888)	6,317	10,945	(5,516)	---	---	---	---	---	---	---	---
Total	4,894	5,782	(888)	6,317	10,945	(5,516)	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	1,550,062	1,329,018	221,044	8,091	15,470	213,665	---	---	---	14,500	131,666	---	42,664	30,000
Maplewood Manor	150,241	111,005	39,236	200	10,272	29,164	---	---	---	---	30,100	---	6,173	20,000
Sewer	207,485	87,783	119,702	---	2,176	117,526	---	---	---	77,500	84,416	---	1,713	8,623
Tipsinah Mounds Campground	199,894	131,720	68,174	84	223	68,035	---	---	---	10,667	18,269	---	---	---
Water	246,941	172,145	74,796	69,395	980	143,211	---	69,395	---	77,500	132,045	---	1,007	9,982
Total	2,354,623	1,831,671	522,952	77,770	29,121	571,601	---	69,395	---	180,167	396,496	---	51,557	68,605
Elgin														
Sewer	113,672	151,956	(38,284)	---	---	(38,284)	---	---	---	---	---	---	---	---
Water	143,126	186,481	(43,355)	---	29,519	(72,874)	---	---	---	---	---	---	29,094	40,000
Total	256,798	338,437	(81,639)	---	29,519	(111,158)	---	---	---	---	---	---	29,094	40,000
Elizabeth														
Liquor	314,985	313,062	1,923	637	---	2,560	---	---	---	---	---	---	---	---
Sewer	11,027	12,409	(1,382)	---	---	(1,382)	---	---	---	19,856	---	---	---	---
Water	62,572	68,932	(6,360)	---	5,668	(12,028)	---	---	---	---	9,702	---	5,780	31,000
Total	388,584	394,403	(5,819)	637	5,668	(10,850)	---	---	---	19,856	9,702	---	5,780	31,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Elk River														
Electric	26,727,801	25,162,191	1,565,610	203,130	293,325	1,475,415	---	---	---	603,345	998,645	1,105,905	278,928	691,828
Garbage	1,385,337	1,331,514	53,823	5,041	---	58,864	---	---	---	(58,457)	---	---	---	---
Liquor	5,953,626	5,227,066	726,560	43,920	40,389	730,091	---	---	---	341,415	---	---	41,850	100,000
Sewer	1,483,120	1,922,183	(439,063)	292,125	42,872	(189,810)	---	---	---	65,000	---	---	42,415	160,000
Water	1,896,086	1,945,059	(48,973)	253,231	155,493	48,765	---	---	---	7,086	201,447	201,506	200,912	3,012,500
Total	37,445,970	35,588,013	1,857,957	797,447	532,079	2,123,325	---	---	---	958,389	1,200,092	1,307,411	564,105	3,964,328
Elko New Market														
Sewer	1,015,360	1,139,176	(123,816)	37,446	113,376	(199,746)	---	---	---	---	242,728	---	118,056	86,000
Storm Water	208,238	155,330	52,908	10,496	26,810	36,594	---	---	---	---	---	---	27,408	43,731
Water	580,060	438,693	141,367	19,464	78,078	82,753	---	---	---	---	51,167	---	80,517	153,361
Total	1,803,658	1,733,199	70,459	67,406	218,264	(80,399)	---	---	---	---	293,895	---	225,981	283,092
Elkton														
Sewer	7,731	9,936	(2,205)	97	---	(2,108)	---	---	---	(2,500)	---	---	---	---
Water	15,729	18,947	(3,218)	195	---	(3,023)	---	---	---	(5,000)	1,114	---	---	---
Total	23,460	28,883	(5,423)	292	---	(5,131)	---	---	---	(7,500)	1,114	---	---	---
Ellendale														
Liquor	324,934	344,209	(19,275)	339	---	(18,936)	---	---	---	(30,708)	34,928	---	---	---
Sewer	58,874	65,982	(7,108)	570	3,250	(9,788)	---	---	---	---	---	---	3,250	12,000
Water	177,424	216,899	(39,475)	---	46,495	(85,970)	---	---	---	---	7,038	---	46,495	139,000
Total	561,232	627,090	(65,858)	909	49,745	(114,694)	---	---	---	(30,708)	41,966	---	49,745	151,000
Ellsworth														
Liquor [21]	123,357	115,331	8,026	4,261	---	12,287	---	---	---	---	---	---	---	---
Parkview Manor Municipal Nursing Home	1,856,171	1,945,031	(88,860)	16,804	---	(72,056)	---	---	---	---	13,798	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, and Refuse [1]	254,004	120,330	133,674	11,734	20,324	125,084	---	---	---	---	---	---	20,324	20,000
Total	2,233,532	2,180,692	52,840	32,799	20,324	65,315	---	---	---	---	13,798	---	20,324	20,000
Elmore														
Liquor	152,960	153,677	(717)	180	---	(537)	---	---	---	---	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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 and Sanitation [1]	203,139	149,150	53,989	3,317	16,377	40,929	---	---	349,827	---	2,364,488	2,250,489	9,179	---
Total	356,099	302,827	53,272	3,497	16,377	40,392	---	---	349,827	---	2,364,488	2,250,489	9,179	---
Ely														
Electric	3,345,834	3,131,669	214,165	19,226	---	233,391	---	---	---	---	2,920	---	---	---
Housing and Redevelopment	969,109	1,199,956	(230,847)	193,653	532	(37,726)	---	191,071	---	---	209,103	---	---	5,579
Sewer	948,626	918,771	29,855	204	74,002	(43,943)	---	---	---	---	2,110	---	77,092	168,000
Water	578,818	541,434	37,384	1,187	22,870	15,701	---	---	---	---	---	---	25,609	57,000
Total	5,842,387	5,791,830	50,557	214,270	97,404	167,423	---	191,071	---	---	214,133	---	102,701	230,579
Elysian														
Refuse Collection	57,426	44,462	12,964	---	---	12,964	---	---	---	---	---	---	---	---
Sewer Utility	173,289	225,247	(51,958)	561	11,678	(63,075)	---	---	---	---	---	---	11,678	60,905
Water Utility	195,647	157,564	38,083	352	32,265	6,170	---	---	---	---	---	---	32,265	51,606
Total	426,362	427,273	(911)	913	43,943	(43,941)	---	---	---	---	---	---	43,943	112,511
Emily														
Sewer	59,769	115,898	(56,129)	139,598	69,343	14,126	136,404	---	---	809	---	---	70,131	18,000
Total	59,769	115,898	(56,129)	139,598	69,343	14,126	136,404	---	---	809	---	---	70,131	18,000
Emmons														
Garbage [0]	21,927	21,258	669	12	---	681	---	---	---	---	---	---	---	---
Sewer [0]	25,822	26,617	(795)	102	---	(693)	---	---	---	---	---	---	---	---
Water [0]	26,153	15,500	10,653	15	3,470	7,198	---	---	---	---	---	---	3,469	10,000
Total	73,902	63,375	10,527	129	3,470	7,186	---	---	---	---	---	---	3,469	10,000
Erhard														
Liquor	314,184	320,052	(5,868)	3,355	---	(2,513)	---	---	---	---	63,225	---	---	---
Total	314,184	320,052	(5,868)	3,355	---	(2,513)	---	---	---	---	63,225	---	---	---
Erskine														
Sewer	75,697	68,011	7,686	501	4,304	3,883	---	---	---	---	10,900	---	4,304	19,447
Water	101,414	68,874	32,540	743	27,645	5,638	---	---	---	(5,000)	---	---	27,645	21,000
Total	177,111	136,885	40,226	1,244	31,949	9,521	---	---	---	(5,000)	10,900	---	31,949	40,447
Evan														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water and Sewer [3]	40,458	24,296	16,162	20	---	16,182	---	---	---	---	---	---	---	---	
Total	40,458	24,296	16,162	20	---	16,182	---	---	---	---	---	---	---	---	
Evansville															
Sewer [0]	114,153	64,636	49,517	9,130	4,149	54,498	---	---	---	28,898	---	---	4,149	33,968	
Water [0]	101,962	61,919	40,043	2,437	2,042	40,438	---	---	---	28,898	---	---	2,042	6,000	
Total	216,115	126,555	89,560	11,567	6,191	94,936	---	---	---	57,796	---	---	6,191	39,968	
Eveleth															
Economic Development Authority - Lincoln Place	280,734	222,766	57,968	710	81,936	(23,258)	---	---	---	---	6,351	---	101,976	75,488	
Golf Course	151,783	210,062	(58,279)	---	182	(58,461)	---	---	---	(43,880)	---	---	172	5,028	
Housing and Redevelopment Authority	168,859	180,130	(11,271)	885	661	(11,047)	---	125,372	---	---	80,918	---	---	---	
Medical Office Building	54,800	17,455	37,345	---	33,967	3,378	---	---	---	---	90,489	35,832	33,967	32,726	
Refuse	418,794	419,194	(400)	---	---	(400)	---	---	---	---	---	---	---	---	
Sewer Treatment Plants	579,534	566,172	13,362	---	42,756	(29,394)	---	---	---	---	116,585	---	43,941	207,185	
Water Utility	491,261	761,493	(270,232)	1,299	45,202	(314,135)	---	---	---	---	189,389	---	45,202	87,089	
Total	2,145,765	2,377,272	(231,507)	2,894	204,704	(433,317)	---	125,372	---	(43,880)	483,732	35,832	225,258	407,516	
Excelsior															
Commercial Docks	197,522	120,115	77,407	1,924	---	79,331	---	---	---	50,000	33,845	---	---	---	
Parking Lot Maintenance	10,290	15,605	(5,315)	24,329	---	19,014	---	---	---	---	---	---	---	---	
Parking Meter	42,155	1,292	40,863	180	---	41,043	---	---	---	33,000	---	---	---	---	
Sewer	536,773	371,430	165,343	12,994	5,370	172,967	---	---	---	15,000	264,891	388,147	3,890	14,000	
Solid Waste	162,813	148,150	14,663	613	---	15,276	---	---	---	10,000	---	---	---	---	
Street Lighting	57,154	37,200	19,954	155	---	20,109	---	---	---	2,600	---	---	---	---	
Surface Water Management	125,069	87,617	37,452	2,333	1,866	37,919	---	---	---	3,300	119,243	360,538	---	---	
Water	479,844	340,231	139,613	9,845	38,951	110,507	---	---	---	15,000	336,238	566,560	36,343	71,000	
Total	1,611,620	1,121,640	489,980	52,373	46,187	496,166	---	---	---	128,900	754,217	1,315,245	40,233	85,000	
Eyota															
Arbor Gardens Senior Housing	860,415	645,038	215,377	42,395	122,668	135,104	---	39,795	---	---	62,336	---	114,492	110,000	
Sewer Utility	271,505	264,661	6,844	6,715	45,249	(31,690)	---	---	---	(5,077)	530,330	513,552	33,894	80,000	
Storm Water Utility	17,368	20,885	(3,517)	218	---	(3,299)	---	---	---	(5,440)	51,472	---	---	---	
Water Utility	184,595	175,413	9,182	3,430	4,871	7,741	---	---	---	7,660	271,227	256,289	1,584	45,000	
Total	1,333,883	1,105,997	227,886	52,758	172,788	107,856	---	39,795	---	(2,857)	915,365	769,841	149,970	235,000	

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Fairfax														
Electric	1,208,704	1,003,377	205,327	41,413	31,876	214,864	---	---	---	150,000	32,625	---	32,276	120,000
Housing and Redevelopment Authority - Fairview	113,358	94,920	18,438	6,266	31	24,673	---	---	---	---	40,437	---	31	---
Housing and Redevelopment Authority - Southview	53,307	49,905	3,402	16	7,771	(4,353)	---	---	---	---	3,214	---	7,771	4,891
Liquor	529,038	513,660	15,378	5,629	---	21,007	---	---	---	---	2,137	---	---	---
Natural Gas	1,384,921	1,229,066	155,855	15,342	80,787	90,410	---	---	---	42,000	21,305	---	80,987	75,000
Sanitary Sewer	179,229	110,491	68,738	5,135	17,069	56,804	---	---	---	---	8,128	---	17,945	82,113
Storm Sewer	106,083	46,784	59,299	14	---	59,313	---	---	---	67,763	9,703	---	---	---
Water	261,759	153,918	107,841	6,096	14,201	99,736	---	---	---	---	---	---	14,687	66,000
Total	3,836,399	3,202,121	634,278	79,911	151,735	562,454	---	---	---	259,763	117,549	---	153,697	348,004
Fairmont														
Electric Department	14,724,031	14,339,460	384,571	41,905	74,661	351,815	---	---	---	643,938	734,532	---	---	---
Liquor	3,146,752	2,672,776	473,976	8,340	---	482,316	---	---	---	65,000	88,546	---	---	---
Parking Lot	4,798	4,456	342	34	---	376	---	---	---	---	---	---	---	---
Sewer	2,250,191	1,569,320	680,871	20,564	218,972	482,463	---	---	---	99,067	45,535	---	186,564	636,000
Steam District Heat Department	129,919	363,596	(233,677)	---	---	(233,677)	---	---	---	---	---	---	---	---
Storm Sewer Utility	577,995	226,914	351,081	33,396	129,172	255,305	---	---	---	---	---	---	147,765	230,000
Water Department	2,413,865	1,847,826	566,039	3,804	9,443	560,400	---	---	---	82,556	1,257,700	---	---	---
Total	23,247,551	21,024,348	2,223,203	108,043	432,248	1,898,998	---	---	---	890,561	2,126,313	---	334,329	866,000
Falcon Heights														
Sanitary Sewer	748,376	707,466	40,910	30,748	---	71,658	---	---	---	77,400	16,436	---	---	---
Storm Drainage	120,665	114,869	5,796	2,920	---	8,716	---	---	---	(18,898)	19,366	---	---	---
Total	869,041	822,335	46,706	33,668	---	80,374	---	---	---	58,502	35,802	---	---	---
Faribault														
Sewer	4,993,249	2,905,467	2,087,782	563,100	209,009	2,441,873	---	---	500,000	147,837	13,668,822	12,266,642	152,610	1,647,000
Storm Water	555,908	487,771	68,137	17,467	---	85,604	---	---	---	(4,112)	219,932	---	---	---
Water	2,220,346	1,778,497	441,849	76,900	82,769	435,980	---	---	---	(143,725)	1,038,136	---	74,689	455,000
Total	7,769,503	5,171,735	2,597,768	657,467	291,778	2,963,457	---	---	500,000	---	14,926,890	12,266,642	227,299	2,102,000
Farmington														
Liquor	4,285,471	4,267,536	17,935	---	---	17,935	---	---	---	141,300	---	---	---	---
Sewer Utility	1,581,526	1,784,494	(202,968)	46,975	27,498	(183,491)	---	---	---	293,504	29,010	---	25,923	210,000
Solid Waste	1,850,073	1,773,240	76,833	72,631	---	149,464	---	---	---	115,668	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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 Utility	464,043	702,089	(238,046)	4,020	---	(234,026)	---	---	---	280,852	1,127,668	---	---	---
Street Light Utility	140,773	175,050	(34,277)	---	---	(34,277)	---	---	---	---	---	---	---	---
Water Utility	1,436,906	1,732,077	(295,171)	151,155	482	(144,498)	---	---	---	146,304	928,832	---	482	---
Total	9,758,792	10,434,486	(675,694)	274,781	27,980	(428,893)	---	---	---	977,628	2,085,510	---	26,405	210,000
Federal Dam														
Sewer	22,956	90	22,866	11,202	28,476	5,592	8,431	---	---	2,878	31,354	---	---	---
Total	22,956	90	22,866	11,202	28,476	5,592	8,431	---	---	2,878	31,354	---	---	---
Felton														
Garbage	15,757	15,854	(97)	---	---	(97)	---	---	---	(97)	---	---	---	---
Sewer	6,626	10,590	(3,964)	---	---	(3,964)	---	---	---	(3,964)	---	---	---	---
Utility Cash	---	---	---	---	---	---	---	---	---	(9)	---	---	---	---
Water	11,998	12,525	(527)	---	---	(527)	---	---	---	(527)	---	---	---	---
Total	34,381	38,969	(4,588)	---	---	(4,588)	---	---	---	(4,597)	---	---	---	---
Fergus Falls														
Liquor	5,291,233	4,747,579	543,654	28,748	51,245	521,157	---	---	---	335,442	8,862	---	48,288	100,000
Sewage Disposal	2,118,410	2,087,358	31,052	391,709	47,967	374,794	---	---	---	154,476	737,441	1,002,873	57,866	200,510
Storm Water	344,012	362,920	(18,908)	44,280	---	25,372	---	---	---	49,823	28,732	---	---	---
Waste Management	2,181,837	2,054,785	127,052	235,264	10,437	351,879	---	---	---	84,514	237,021	---	10,640	---
Water Department	1,584,119	1,513,071	71,048	246,051	93,775	223,324	---	---	---	314,028	219,125	---	92,161	101,819
Western Minnesota Industries	287,625	222,192	65,433	3,660	126,024	(56,931)	---	---	---	---	---	---	124,454	20,474
Total	11,807,236	10,987,905	819,331	949,712	329,448	1,439,595	---	---	---	938,283	1,231,181	1,002,873	333,409	422,803
Fertile														
Nursing Home [14]	3,097,007	3,148,897	(51,890)	1,619	2,469	(52,740)	---	---	---	---	36,398	---	2,469	2,621
Sewer	56,901	65,308	(8,407)	---	---	(8,407)	---	---	---	---	---	---	---	---
Water	129,383	142,116	(12,733)	---	8,317	(21,050)	---	---	---	---	---	---	8,317	53,000
Total	3,283,291	3,356,321	(73,030)	1,619	10,786	(82,197)	---	---	---	---	36,398	---	10,786	55,621
Fifty Lakes														
Liquor	400,853	416,797	(15,944)	340	---	(15,604)	---	---	---	---	---	---	---	---
Total	400,853	416,797	(15,944)	340	---	(15,604)	---	---	---	---	---	---	---	---
Finlayson														
Liquor	512,292	474,159	38,133	1,966	---	40,099	---	---	---	---	---	---	---	---
Sewer	41,951	33,140	8,811	---	2,445	6,366	---	---	---	---	---	---	2,445	11,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	77,737	58,143	19,594	---	14,562	5,032	---	---	---	---	---	---	14,562	25,000
Total	631,980	565,442	66,538	1,966	17,007	51,497	---	---	---	---	---	---	17,007	36,000
Fisher														
Refuse and Recycling	60,477	44,468	16,009	---	---	16,009	---	---	---	---	---	---	---	---
Sewer	86,315	36,305	50,010	---	50,023	(13)	---	---	---	---	---	---	50,023	15,000
Water	92,992	138,437	(45,445)	10,786	15,950	(50,609)	---	---	---	---	---	---	15,950	99,000
Total	239,784	219,210	20,574	10,786	65,973	(34,613)	---	---	---	---	---	---	65,973	114,000
Flensburg														
Liquor	99,061	79,248	19,813	---	---	19,813	---	---	---	(175,743)	283,773	---	---	---
Sewer	5,744	151	5,593	---	---	5,593	---	---	---	---	---	---	---	---
Total	104,805	79,399	25,406	---	---	25,406	---	---	---	(175,743)	283,773	---	---	---
Floodwood														
Sewer	72,445	55,597	16,848	---	7,592	9,256	---	---	---	---	---	---	7,592	5,000
Water	65,460	84,172	(18,712)	467	---	(18,245)	---	---	---	---	38,642	---	---	---
Total	137,905	139,769	(1,864)	467	7,592	(8,989)	---	---	---	---	38,642	---	7,592	5,000
Florence														
Garbage	2,490	1,546	944	---	---	944	---	---	---	---	---	---	---	---
Water	3,051	2,422	629	---	---	629	---	---	---	---	---	---	---	---
Total	5,541	3,968	1,573	---	---	1,573	---	---	---	---	---	---	---	---
Foley														
Sewer	437,393	274,339	163,054	31,574	13,451	181,177	---	---	---	---	124,442	---	14,317	101,512
Water	390,873	389,903	970	13,608	---	14,578	---	855,272	---	---	873,875	---	---	---
Total	828,266	664,242	164,024	45,182	13,451	195,755	---	855,272	---	---	998,317	---	14,317	101,512
Forada														
Sewer	118,764	103,592	15,172	341	67,234	(51,721)	---	---	---	---	---	---	67,234	22,160
Total	118,764	103,592	15,172	341	67,234	(51,721)	---	---	---	---	---	---	67,234	22,160
Forest Lake														
Airport	70,946	195,932	(124,986)	62,785	1,186,796	(1,248,997)	---	---	3,800	144,278	283,772	---	35,397	105,000
Golf Course	---	16,649	(16,649)	14,423	---	(2,226)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [14][29]	152,410	247,982	(95,572)	42,927	---	(52,645)	---	---	---	---	112,338	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer [3]	3,222,432	3,402,787	(180,355)	252,242	270,639	(198,752)	---	---	---	220,922	538,026	---	275,515	510,000
Total	3,445,788	3,863,350	(417,562)	372,377	1,457,435	(1,502,620)	---	---	3,800	365,200	934,136	---	310,912	615,000
Foreston														
Liquor	338,253	376,019	(37,766)	9,740	1,192	(29,218)	---	---	---	10,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	58,444	67,349	(8,905)	299	---	(8,606)	---	---	---	---	---	---	---	---
Total	396,697	443,368	(46,671)	10,039	1,192	(37,824)	---	---	---	10,000	---	---	---	---
Fosston														
Cable T.V.	204,705	194,432	10,273	---	---	10,273	---	---	---	---	---	---	---	---
Light and Power	2,830,311	2,443,957	386,354	37,634	---	423,988	---	---	---	190,000	75,413	---	---	---
Natural Gas	1,505,692	1,106,903	398,789	---	80,449	318,340	---	---	---	---	---	---	80,948	75,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	763,866	531,655	232,211	---	105,586	126,625	---	---	---	52,930	165,721	---	100,711	248,778
Total	5,304,574	4,276,947	1,027,627	37,634	186,035	879,226	---	---	---	242,930	241,134	---	181,659	323,778
Fountain														
Sewer	95,041	144,019	(48,978)	42,229	12,691	(19,440)	26,041	---	---	83,069	36,754	233,496	9,771	24,122
Water	56,232	80,766	(24,534)	901	---	(23,633)	---	---	---	---	---	---	---	---
Total	151,273	224,785	(73,512)	43,130	12,691	(43,073)	26,041	---	---	83,069	36,754	233,496	9,771	24,122
Franklin														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	97,006	72,142	24,864	1,508	---	26,372	---	---	---	36,600	---	---	---	---
Water	74,037	47,143	26,894	740	---	27,634	---	---	---	31,700	---	---	---	---
Total	171,043	119,285	51,758	2,248	---	54,006	---	---	---	68,300	---	---	---	---
Frazee														
Economic Development Authority - Sunrise Senior Villa [29]	56,648	31,779	24,869	171	15,294	9,746	---	---	---	---	---	---	15,294	7,110
Event Center	54,994	56,130	(1,136)	---	10,000	(11,136)	---	---	---	---	---	---	---	---
Liquor	657,816	628,382	29,434	241	---	29,675	---	---	---	---	27,009	---	---	---
Sewer	103,235	77,373	25,862	66,985	2,784	90,063	---	---	66,445	8,745	225,544	142,500	13,941	---
Water	121,417	95,714	25,703	79,875	2,784	102,794	---	---	66,445	8,745	225,544	142,500	13,941	---
Total	994,110	889,378	104,732	147,272	30,862	221,142	---	---	132,890	17,490	478,097	285,000	43,176	7,110
Freeborn														
Garbage	18,930	18,002	928	---	---	928	---	---	---	---	---	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	12,006	21,172	(9,166)	1,330	---	(7,836)	---	---	---	---	---	---	---	---
Water	26,615	27,858	(1,243)	8,087	---	6,844	---	---	---	---	---	---	---	---
Total	57,551	67,032	(9,481)	9,417	---	(64)	---	---	---	---	---	---	---	---
Freeport														
Sewer [0]	62,080	8,300	53,780	5,693	14,243	45,230	---	---	---	30,500	---	---	14,243	20,000
Water [0]	51,179	31,823	19,356	6,174	---	25,530	---	---	---	30,500	---	---	---	---
Total	113,259	40,123	73,136	11,867	14,243	70,760	---	---	---	61,000	---	---	14,243	20,000
Fridley														
Liquor	4,855,880	4,542,180	313,700	479	---	314,179	---	---	---	350,000	---	---	---	---
Sewer	4,052,800	4,611,380	(558,580)	17,467	6,611	(547,724)	---	---	---	---	292,646	520,000	---	---
Storm Water	421,380	416,666	4,714	10,021	4,964	9,771	---	---	---	---	41,013	390,000	---	---
Water	2,390,836	2,208,467	182,369	29,678	229,932	(17,885)	---	---	---	---	164,813	1,900,000	212,390	515,000
Total	11,720,896	11,778,693	(57,797)	57,645	241,507	(241,659)	---	---	---	350,000	498,472	2,810,000	212,390	515,000
Frost														
Sewer	71,579	64,530	7,049	---	33,975	(26,926)	---	---	---	1,050	---	---	33,975	11,000
Water	49,455	47,416	2,039	1,122	4,352	(1,191)	---	---	---	3,100	---	---	4,153	18,000
Total	121,034	111,946	9,088	1,122	38,327	(28,117)	---	---	---	4,150	---	---	38,128	29,000
Fulda														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	72,310	53,622	18,688	25,328	---	44,016	---	---	---	287	---	---	---	---
Water [2]	147,248	171,059	(23,811)	173,833	67,080	82,942	---	---	---	98,258	31,313	---	---	---
Total	219,558	224,681	(5,123)	199,161	67,080	126,958	---	---	---	98,545	31,313	---	---	---
Garfield														
Sewer	66,733	26,978	39,755	600	3,866	36,489	---	---	---	---	978	---	3,866	27,457
Water	40,428	36,151	4,277	1,806	3,280	2,803	---	---	---	---	4,664	---	3,280	4,000
Total	107,161	63,129	44,032	2,406	7,146	39,292	---	---	---	---	5,642	---	7,146	31,457
Garvin														
Garbage	14,287	10,281	4,006	---	---	4,006	---	---	---	---	---	---	---	---
Sewer	31,389	70,903	(39,514)	14,581	11,755	(36,688)	13,454	---	666	---	---	---	11,755	3,000
Water	18,305	22,997	(4,692)	7,171	2,236	243	6,713	---	332	---	---	---	2,236	5,218
Total	63,981	104,181	(40,200)	21,752	13,991	(32,439)	20,167	---	998	---	---	---	13,991	8,218

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Gary														
Café	34,653	47,812	(13,159)	--	--	(13,159)	--	--	--	--	--	--	--	--
Laundromat	13,368	10,590	2,778	363	1,744	1,397	--	--	--	--	--	--	--	--
Refuse Disposal	11,320	12,320	(1,000)	--	530	(1,530)	--	--	--	--	--	--	--	--
Sewer	55,684	11,229	44,455	--	280	44,175	--	--	--	--	--	--	--	--
Water	24,021	26,582	(2,561)	2,963	498	(96)	--	--	--	--	--	--	--	--
Total	139,046	108,533	30,513	3,326	3,052	30,787	--	--	--	--	--	--	--	--
Gaylord														
Aquatic Center	--	18,883	(18,883)	7,048	--	(11,835)	--	--	--	(1,397,704)	1,343,672	--	--	--
Refuse	142,003	148,379	(6,376)	128	--	(6,248)	--	--	--	--	--	--	--	--
Sewer Utility	313,181	303,566	9,615	19,059	44,848	(16,174)	--	--	--	(5,529)	137,750	--	47,164	202,000
Storm Water	163,856	106,601	57,255	42,950	10,478	89,727	28,257	--	1,673	70,474	146,015	--	12,737	45,000
Water Utility	471,509	268,730	202,779	17,138	61,381	158,536	--	--	--	(53,387)	151,524	--	63,870	269,000
Total	1,090,549	846,159	244,390	86,323	116,707	214,006	28,257	--	1,673	(1,386,146)	1,778,961	--	123,771	516,000
Gem Lake														
Sewer	42,919	63,512	(20,593)	4,391	--	(16,202)	--	--	--	--	--	--	--	--
Total	42,919	63,512	(20,593)	4,391	--	(16,202)	--	--	--	--	--	--	--	--
Geneva														
Garbage	30,763	28,025	2,738	--	--	2,738	--	--	--	--	--	--	--	--
Sewer	18,587	42,869	(24,282)	62	--	(24,220)	--	--	--	(29,914)	--	--	--	--
Water	36,819	22,927	13,892	--	--	13,892	--	--	--	--	--	--	--	--
Total	86,169	93,821	(7,652)	62	--	(7,590)	--	--	--	(29,914)	--	--	--	--
Georgetown														
Garbage	9,007	9,488	(481)	--	--	(481)	--	--	--	--	--	--	--	--
Mosquito Control	2,624	3,025	(401)	--	--	(401)	--	--	--	--	--	--	--	--
Sewer	6,991	2,214	4,777	--	--	4,777	--	--	--	--	--	--	--	--
Water	10,638	12,377	(1,739)	--	--	(1,739)	--	--	--	--	--	--	--	--
Total	29,260	27,104	2,156	--	--	2,156	--	--	--	--	--	--	--	--
Ghent														
Refuse	24,904	23,983	921	--	--	921	--	--	--	--	--	--	--	--
Sewer	35,963	40,035	(4,072)	--	--	(4,072)	--	--	--	--	6,197	--	--	--

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	64,026	50,877	13,149	---	5,649	7,500	---	---	---	---	---	---	5,649	5,623
Total	124,893	114,895	9,998	---	5,649	4,349	---	---	---	---	6,197	---	5,649	5,623
Gibbon														
Sewer	35,545	57,146	(21,601)	159	---	(21,442)	---	---	---	---	34,604	---	---	---
Water	53,250	73,133	(19,883)	106	---	(19,777)	---	---	---	---	---	---	---	---
Total	88,795	130,279	(41,484)	265	---	(41,219)	---	---	---	---	34,604	---	---	---
Gilbert														
Electric	842,034	944,927	(102,893)	6,239	899	(97,553)	---	---	---	65,000	29,371	---	39	---
Sewer Usage	351,935	339,736	12,199	18,650	27,908	2,941	32,218	---	---	---	967,603	---	25,332	35,000
Water	283,259	279,298	3,961	---	3,545	416	---	---	---	---	63,177	---	3,456	7,000
Total	1,477,228	1,563,961	(86,733)	24,889	32,352	(94,196)	32,218	---	---	65,000	1,060,151	---	28,827	42,000
Gilman														
Liquor	419,806	385,686	34,120	7,996	---	42,116	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	21,185	10,947	10,238	---	---	10,238	---	---	---	---	---	---	---	---
Total	440,991	396,633	44,358	7,996	---	52,354	---	---	---	---	---	---	---	---
Glencoe														
Airport	52,746	81,503	(28,757)	13,776	18	(14,999)	---	---	13,776	---	---	---	---	---
City Center	102,258	267,135	(164,877)	610,542	45,514	400,151	---	---	425,000	(110,000)	4,920,757	2,710,000	2,525	---
Light and Power Commission	8,029,213	7,145,191	884,022	83,139	271,707	695,454	---	---	---	139,841	924,301	---	259,008	465,000
Liquor	1,303,110	1,155,060	148,050	154	1,806	146,398	---	---	---	110,000	---	---	1,968	40,000
Sanitation	32,594	23,029	9,565	---	12	9,553	---	---	---	---	---	---	---	---
Storm Water Management	114,553	79,017	35,536	7	57,806	(22,263)	---	---	---	48,713	---	---	56,311	---
W. W. T. P.	1,049,914	866,288	183,626	20,542	65,583	138,585	---	---	---	35,000	324,420	270,000	58,366	220,000
Water	813,582	739,212	74,370	16,577	21,115	69,832	---	---	---	35,000	46,022	---	20,191	35,000
Total	11,497,970	10,356,435	1,141,535	744,737	463,561	1,422,711	---	---	438,776	258,554	6,215,500	2,980,000	398,369	760,000
Glenville														
Garbage	40,699	41,980	(1,281)	29	---	(1,252)	---	---	---	---	---	---	---	---
Sewer	46,897	44,303	2,594	---	---	2,594	---	---	---	2,594	---	---	---	---
Water	40,868	52,666	(11,798)	254	---	(11,544)	---	---	---	(2,594)	---	---	---	---
Total	128,464	138,949	(10,485)	283	---	(10,202)	---	---	---	---	---	---	---	---
Glenwood														
Ballroom	73,494	136,752	(63,258)	35,810	40,796	(68,244)	---	---	---	(20,000)	7,071	---	40,835	5,856

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	1,151,580	1,088,430	63,150	2,229	---	65,379	---	---	---	40,000	---	---	---	---
Refuse and Recycling	173,408	162,585	10,823	465	---	11,288	---	---	---	5,000	---	---	---	---
Sewer Utility	581,361	742,840	(161,479)	74,927	---	(86,552)	---	---	---	---	279,022	---	---	---
Water Utility	368,460	254,398	114,062	19,784	23,858	109,988	---	---	---	---	---	---	24,520	89,000
Total	2,348,303	2,385,005	(36,702)	133,215	64,654	31,859	---	---	---	25,000	286,093	---	65,355	94,856
Glyndon														
Sewer	130,255	104,226	26,029	27,922	7,032	46,919	24,208	---	774	---	---	905,718	14,449	41,000
Storm Water	43,270	---	43,270	14,769	47,016	11,023	14,318	---	451	---	---	---	---	---
Water	219,830	171,881	47,949	2,355	4,492	45,812	---	---	---	---	---	---	2,352	39,303
Total	393,355	276,107	117,248	45,046	58,540	103,754	38,526	---	1,225	---	---	905,718	16,801	80,303
Golden Valley														
Brookview Golf	1,676,136	1,687,442	(11,306)	113,914	3,038	99,570	---	---	---	50,000	---	---	3,038	---
Motor Vehicle	531,074	395,780	135,294	5,807	---	141,101	---	---	---	125,000	---	---	---	---
Recycling	220,809	290,818	(70,009)	63,809	---	(6,200)	---	---	---	23,600	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,279,840	1,074,191	1,205,649	42,143	154,595	1,093,197	---	---	---	---	---	---	154,595	280,000
Utility [3]	7,391,493	6,525,582	865,911	58,501	---	924,412	---	---	13,286	---	---	---	---	---
Total	12,099,352	9,973,813	2,125,539	284,174	157,633	2,252,080	---	---	13,286	198,600	---	---	157,633	280,000
Gonvick														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, and Refuse [1]	77,840	115,181	(37,341)	1,597	---	(35,744)	---	---	---	(9,038)	8,557	---	---	---
Total	77,840	115,181	(37,341)	1,597	---	(35,744)	---	---	---	(9,038)	8,557	---	---	---
Good Thunder														
Refuse Collection	39,167	38,486	681	---	---	681	---	---	---	---	---	---	---	---
Sewer Utility	96,260	67,853	28,407	310	7,338	21,379	---	---	---	---	46,982	---	7,598	56,000
Water Utility	54,786	30,751	24,035	186	---	24,221	---	---	---	---	7,155	---	---	---
Total	190,213	137,090	53,123	496	7,338	46,281	---	---	---	---	54,137	---	7,598	56,000
Goodhue														
Disposal Fee	30,860	36,143	(5,283)	---	---	(5,283)	---	---	---	---	---	---	---	---
Gas	609,793	500,475	109,318	---	70,156	39,162	---	---	---	---	---	---	37,423	40,000
Recycling	11,745	9,948	1,797	---	---	1,797	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	77,403	62,268	15,135	---	---	15,135	---	---	---	---	---	---	---	---	
Sewer	93,022	91,167	1,855	3,136	---	4,991	---	---	---	---	---	---	---	---	
Water	95,757	98,451	(2,694)	5,077	---	2,383	---	---	---	---	---	---	---	---	
Total	918,580	798,452	120,128	8,213	70,156	58,185	---	---	---	---	---	---	37,423	40,000	
Goodridge															
Liquor	339,918	331,355	8,563	18,019	---	26,582	---	---	---	15,000	70,369	---	---	---	
Refuse	11,903	10,340	1,563	---	---	1,563	---	---	---	---	---	---	---	---	
Sewer	11,098	26,792	(15,694)	---	12	(15,706)	---	---	---	---	---	---	12	450	
Water	13,287	20,470	(7,183)	---	43	(7,226)	---	---	---	---	---	---	43	1,550	
Total	376,206	388,957	(12,751)	18,019	55	5,213	---	---	---	15,000	70,369	---	55	2,000	
Goodview															
Sewer	636,281	514,261	122,020	4,377	---	126,397	---	---	---	---	---	---	---	---	
Water	592,688	472,130	120,558	3,873	106,090	18,341	---	---	---	---	19,173	182,659	106,090	172,000	
Total	1,228,969	986,391	242,578	8,250	106,090	144,738	---	---	---	---	19,173	182,659	106,090	172,000	
Graceville															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	166,925	146,860	20,065	200	9,518	10,747	629	---	---	---	50,526	---	10,306	25,000	
Total	166,925	146,860	20,065	200	9,518	10,747	629	---	---	---	50,526	---	10,306	25,000	
Granada															
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3][27]	44,132	49,683	(5,551)	21,989	---	16,438	13,854	---	3,165	---	25,944	---	---	---	
Total	44,132	49,683	(5,551)	21,989	---	16,438	13,854	---	3,165	---	25,944	---	---	---	
Grand Marais															
Electric	2,580,173	2,253,475	326,698	5,494	171,468	160,724	---	---	---	(1,217)	17,629	---	165,386	185,000	
Golf Course	139,473	160,078	(20,605)	6	---	(20,599)	---	---	---	(5,346)	---	---	---	---	
Liquor	1,630,565	1,397,804	232,761	5,044	---	237,805	---	---	---	200,000	---	---	---	---	
Sewer	566,530	539,687	26,843	9,399	15,840	20,402	---	---	---	64,835	24,419	---	16,155	7,000	
Water	378,318	352,392	25,926	30,541	42,922	13,545	---	---	99,887	45,034	228,222	---	42,850	82,000	
Total	5,295,059	4,703,436	591,623	50,484	230,230	411,877	---	---	99,887	303,306	270,270	---	224,391	274,000	
Grand Meadow															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer Utility [3]	238,704	186,440	52,264	780	---	53,044	---	---	---	113,250	5,501	---	---	---
Total	238,704	186,440	52,264	780	---	53,044	---	---	---	113,250	5,501	---	---	---
Grand Rapids														
Electric	14,853,521	12,641,854	2,211,667	149,539	867,917	1,493,289	---	---	11,439	---	1,571,388	---	41,014	117,900
Pokegama Golf Course	548,820	451,315	97,505	57,893	---	155,398	---	---	---	(313,800)	1,089,445	---	---	---
Storm Water Utility	505,336	413,097	92,239	2,205	---	94,444	---	---	---	56,333	---	---	---	---
Wastewater Collection	1,293,227	1,036,901	256,326	16,410	6,825	265,911	---	---	---	---	334,764	---	6,825	128,128
Wastewater Treatment	5,134,947	5,849,200	(714,253)	973,372	734,978	(475,859)	---	1,874,155	---	---	102,865	---	717,610	1,052,301
Water	1,432,994	1,438,073	(5,079)	15,962	26,109	(15,226)	---	---	---	---	446,691	---	25,653	75,650
Total	23,768,845	21,830,440	1,938,405	1,215,381	1,635,829	1,517,957	---	1,874,155	11,439	(257,467)	3,545,153	---	791,102	1,373,979
Granite Falls														
Cable T.V.	35,236	20,888	14,348	271	---	14,619	---	---	---	17,550	---	---	---	---
Community Activity Center	203,236	495,445	(292,209)	122,600	32,618	(202,227)	120,477	---	---	(178,835)	---	---	32,618	80,000
Community Housing	225,017	122,758	102,259	---	76,409	25,850	---	---	---	(9,500)	---	---	76,409	41,980
Electric	2,850,663	2,509,639	341,024	58,049	134,735	264,338	---	---	51,223	349,603	5,141	---	134,735	135,000
Hospital [11]	16,543,834	16,432,009	111,825	75,459	71,826	115,458	---	---	42,267	---	870,854	---	71,826	89,768
Liquor	973,379	883,209	90,170	17,163	18,904	88,429	---	---	---	68,337	---	---	18,904	25,000
Motor Vehicle	79,935	91,401	(11,466)	---	---	(11,466)	---	---	---	18	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	330,541	400,076	(69,535)	2,017	---	(67,518)	---	---	---	12,696	---	---	---	---
Water	656,596	595,686	60,910	54,579	12,630	102,859	---	---	---	41,581	490,616	---	12,630	---
Total	21,898,437	21,551,111	347,326	330,138	347,122	330,342	120,477	---	93,490	301,450	1,366,611	---	347,122	371,748
Grasston														
Sewer	13,804	58,497	(44,693)	43,975	43	(761)	---	---	---	---	---	---	---	---
Total	13,804	58,497	(44,693)	43,975	43	(761)	---	---	---	---	---	---	---	---
Green Isle														
Refuse	33,925	36,622	(2,697)	6,112	---	3,415	---	---	---	---	---	---	---	---
Sewer Utility	151,589	68,469	83,120	772	26,493	57,399	---	---	---	86,538	---	35,000	26,493	73,471
Water Utility	38,273	57,054	(18,781)	9,256	13,292	(22,817)	---	---	---	(14,543)	---	---	13,292	4,562
Total	223,787	162,145	61,642	16,140	39,785	37,997	---	---	---	71,995	---	35,000	39,785	78,033
Greenbush														
Sanitation	96,360	87,897	8,463	766	---	9,229	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	92,522	80,420	12,102	11,614	10,130	13,586	---	---	---	---	---	---	10,130	8,937
Water	145,067	59,942	85,125	644,328	17,209	712,244	---	642,241	---	(9,000)	1,463,676	1,732,417	17,209	1,115,245
Total	333,949	228,259	105,690	656,708	27,339	735,059	---	642,241	---	(9,000)	1,463,676	1,732,417	27,339	1,124,182
Greenfield														
Industrial Park Sewer	49,244	133,723	(84,479)	(1,123)	---	(85,602)	---	---	---	---	---	---	---	---
Industrial Park Water	52,437	118,670	(66,233)	1,233	---	(65,000)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	40,598	43,167	(2,569)	1,870	---	(699)	---	---	---	---	---	---	---	---
Total	142,279	295,560	(153,281)	1,980	---	(151,301)	---	---	---	---	---	---	---	---
Greenwood														
Marina	22,700	7,614	15,086	---	---	15,086	---	---	---	15,000	---	---	---	---
Sewer	119,726	116,305	3,421	---	---	3,421	---	---	---	---	---	---	---	---
Total	142,426	123,919	18,507	---	---	18,507	---	---	---	15,000	---	---	---	---
Grey Eagle														
Garbage	23,316	23,788	(472)	---	---	(472)	---	---	---	---	---	---	---	---
Sewer	58,881	35,645	23,236	---	11,616	11,620	---	---	---	364	14,469	---	11,616	23,747
Water	25,570	26,441	(871)	---	---	(871)	---	---	---	(293)	---	---	---	---
Total	107,767	85,874	21,893	---	11,616	10,277	---	---	---	71	14,469	---	11,616	23,747
Grove City														
Economic Development Authority - Senior Housing	106,436	100,134	6,302	40	29,083	(22,741)	---	---	---	---	---	---	29,083	50,000
Electric	839,385	747,016	92,369	5,010	4,315	93,064	---	---	---	---	40,851	---	4,432	35,000
Sewer	125,766	68,932	56,834	626	2,865	54,595	---	---	---	---	---	---	2,925	16,000
Water	152,028	114,575	37,453	607	15,415	22,645	---	---	---	---	147,093	147,883	14,839	67,000
Total	1,223,615	1,030,657	192,958	6,283	51,678	147,563	---	---	---	---	187,944	147,883	51,279	168,000
Grygla														
Sewer	29,774	27,811	1,963	173	---	2,136	---	---	---	---	---	---	---	---
Water	29,102	36,318	(7,216)	350	---	(6,866)	---	---	---	---	---	---	---	---
Total	58,876	64,129	(5,253)	523	---	(4,730)	---	---	---	---	---	---	---	---
Gully														
Garbage	6,023	8,715	(2,692)	584	---	(2,108)	584	---	---	---	---	---	---	---
Total	6,023	8,715	(2,692)	584	---	(2,108)	584	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Hackensack														
Liquor	1,010,643	993,533	17,110	86	21,335	(4,139)	---	---	---	---	---	---	21,335	30,000
Sewer	107,514	151,338	(43,824)	8,555	19,227	(54,496)	---	---	(12,254)	---	---	---	19,227	42,600
Water	78,751	174,246	(95,495)	293,306	1,950	195,861	---	---	287,854	(5,513)	305,159	---	1,950	---
Total	1,196,908	1,319,117	(122,209)	301,947	42,512	137,226	---	---	287,854	(17,767)	305,159	---	42,512	72,600
Hadley														
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	236,303	234,889	1,414	9,156	---	10,570	---	---	---	---	533	---	---	---
Water and Garbage [2]	3,465	8,008	(4,543)	54	---	(4,489)	---	---	---	(3,000)	---	---	---	---
Total	239,768	242,897	(3,129)	9,210	---	6,081	---	---	---	(3,000)	533	---	---	---
Hallock														
Economic Development Authority	---	16,368	(16,368)	13,975	---	(2,393)	---	---	---	(5,000)	---	---	---	---
Gas	499,280	485,244	14,036	7,789	---	21,825	---	---	---	50,000	---	---	---	---
Sewer	40,470	121,825	(81,355)	---	---	(81,355)	---	---	---	(62,500)	---	---	---	---
Water	218,320	265,471	(47,151)	601	27,336	(73,886)	---	---	---	800	96,512	---	27,336	20,000
Total	758,070	888,908	(130,838)	22,365	27,336	(135,809)	---	---	---	(16,700)	96,512	---	27,336	20,000
Halstad														
John Wimmer Homes	32,271	36,847	(4,576)	63	---	(4,513)	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,035,438	1,015,889	19,549	696	---	20,245	---	---	---	---	27,914	---	---	---
Recycling [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sunrise Apartments	63,679	73,109	(9,430)	2	---	(9,428)	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,131,388	1,125,845	5,543	761	---	6,304	---	---	---	---	27,914	---	---	---
Hamburg														
Sewer	74,834	50,255	24,579	---	38,919	(14,340)	---	---	---	---	---	---	---	---
Water	108,142	92,684	15,458	---	21,239	(5,781)	---	---	---	(20,000)	914	---	21,684	53,000
Total	182,976	142,939	40,037	---	60,158	(20,121)	---	---	---	(20,000)	914	---	21,684	53,000
Hammond														
Sewer	41,300	90,116	(48,816)	51,555	41,861	(39,122)	---	47,067	---	(19,055)	---	---	21,186	3,000
Water	23,669	28,677	(5,008)	331	---	(4,677)	---	---	---	(876)	---	---	---	---
Total	64,969	118,793	(53,824)	51,886	41,861	(43,799)	---	47,067	---	(19,931)	---	---	21,186	3,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Hampton														
Sewer	51,929	45,407	6,522	2,028	---	8,550	---	---	---	45,829	---	---	---	---
Water	51,277	49,359	1,918	927	---	2,845	---	---	---	7,189	---	---	---	---
Total	103,206	94,766	8,440	2,955	---	11,395	---	---	---	53,018	---	---	---	---
Hancock														
Sewer	135,004	158,592	(23,588)	60,989	117,778	(80,377)	47,417	---	---	---	---	---	117,778	64,548
Water	168,219	133,844	34,375	4,080	47,093	(8,638)	---	---	---	---	---	1,115,000	47,093	1,505,000
Total	303,223	292,436	10,787	65,069	164,871	(89,015)	47,417	---	---	---	---	1,115,000	164,871	1,569,548
Hanley Falls														
Liquor	258,703	253,239	5,464	3,430	---	8,894	---	---	---	1,669	10,932	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [1]	119,469	118,492	977	588	48,993	(47,428)	---	---	---	1,669	7,493	---	24,143	7,391
Total	378,172	371,731	6,441	4,018	48,993	(38,534)	---	---	---	3,338	18,425	---	24,143	7,391
Hanover														
Sewer	208,282	284,965	(76,683)	87,153	38,113	(27,643)	357	---	---	---	---	---	23,977	85,000
Storm Sewer	39,294	83,103	(43,809)	14,416	---	(29,393)	---	---	---	(521,961)	---	---	---	---
Water	69,041	80,207	(11,166)	24,643	10,476	3,001	---	---	---	---	---	---	---	---
Total	316,617	448,275	(131,658)	126,212	48,589	(54,035)	357	---	---	(521,961)	---	---	23,977	85,000
Hanska														
Liquor	307,907	312,266	(4,359)	4,938	---	579	---	---	---	30,000	6,566	---	---	---
Sewer	32,131	44,495	(12,364)	1,986	---	(10,378)	---	---	---	---	---	---	---	---
Water	65,589	63,937	1,652	---	---	1,652	---	---	---	---	---	---	---	---
Total	405,627	420,698	(15,071)	6,924	---	(8,147)	---	---	---	30,000	6,566	---	---	---
Harding														
Garbage and Recycling	5,570	6,788	(1,218)	566	---	(652)	---	---	---	---	---	---	---	---
Total	5,570	6,788	(1,218)	566	---	(652)	---	---	---	---	---	---	---	---
Hardwick														
Refuse	12,827	17,550	(4,723)	---	---	(4,723)	---	---	---	---	---	---	---	---
Sewer	9,799	12,117	(2,318)	3,009	---	691	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	13,600	14,195	(595)	---	9,914	(10,509)	---	---	---	---	---	---	4,413	5,501
Total	36,226	43,862	(7,636)	3,009	9,914	(14,541)	---	---	---	---	---	---	4,413	5,501
Harmony														
Electric	882,453	869,183	13,270	16,959	---	30,229	---	---	---	18,000	104,488	---	---	---
Refuse	53,017	48,172	4,845	273	---	5,118	---	---	---	996	---	---	---	---
Senior Housing	643,109	645,993	(2,884)	513	106,080	(108,451)	---	---	---	(115,000)	1,358	---	106,080	105,000
Sewer	288,682	237,136	51,546	4,424	20,717	35,253	---	---	---	(70,944)	3,913	---	20,717	246,533
Storm Water	9,690	24,199	(14,509)	---	5	(14,514)	---	---	---	2,496	---	---	5	---
Water	162,348	159,928	2,420	674	---	3,094	---	---	---	(6,508)	38,784	---	---	---
Total	2,039,299	1,984,611	54,688	22,843	126,802	(49,271)	---	---	---	(170,960)	148,543	---	126,802	351,533
Harris														
Cemetery	1,050	2,078	(1,028)	91	---	(937)	---	---	---	---	---	---	---	---
Sewer	97,950	230,703	(132,753)	---	49,001	(181,754)	---	---	---	---	---	---	49,043	110,000
Water	66,847	130,891	(64,044)	252	26,838	(90,630)	---	---	---	---	---	---	30,404	65,000
Total	165,847	363,672	(197,825)	343	75,839	(273,321)	---	---	---	---	---	---	79,447	175,000
Hartland														
Sewer Utility	47,371	26,093	21,278	12,729	---	34,007	---	---	12,500	---	12,500	---	---	---
Water Utility	48,984	47,175	1,809	12,500	---	14,309	---	---	12,500	---	12,500	---	---	---
Total	96,355	73,268	23,087	25,229	---	48,316	---	---	25,000	---	25,000	---	---	---
Hastings														
Hydro	899,692	666,526	233,166	2,275	---	235,441	---	---	---	471,713	---	---	---	---
Sewer	1,775,610	1,897,487	(121,877)	66,746	---	(55,131)	---	---	---	59,257	1,365	---	---	---
T.R.A.C.	18,109	150,295	(132,186)	188,601	---	56,415	72,747	4,225	106,788	8,528	---	---	---	---
Water	1,665,738	1,875,071	(209,333)	139,039	192,924	(263,218)	---	---	7,500	128,549	---	---	169,280	205,000
Total	4,359,149	4,589,379	(230,230)	396,661	192,924	(26,493)	72,747	4,225	114,288	668,047	1,365	---	169,280	205,000
Hatfield														
Garbage	2,634	2,524	110	---	---	110	---	---	---	---	---	---	---	---
Sewer	7,732	8,869	(1,137)	---	---	(1,137)	---	---	---	(390)	---	---	---	12,100
Water	4,749	3,267	1,482	---	---	1,482	---	---	---	---	---	---	---	---
Total	15,115	14,660	455	---	---	455	---	---	---	(390)	---	---	---	12,100
Hawley														
Electric	1,869,894	1,703,550	166,344	27,750	---	194,094	---	---	---	143,038	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	733,088	749,045	(15,957)	6,371	12,720	(22,306)	---	---	---	45,725	---	---	12,975	22,000
Liquor	875,908	810,659	65,249	280	30,038	35,491	---	---	---	5,000	---	---	30,313	15,000
Sewer	263,611	245,919	17,692	6,135	11,540	12,287	---	---	---	87,700	---	---	11,640	60,000
Water	305,774	269,907	35,867	918	25,797	10,988	---	---	---	98,000	72,358	---	26,217	61,000
Total	4,048,275	3,779,080	269,195	41,454	80,095	230,554	---	---	---	379,463	72,358	---	81,145	158,000
Hayfield														
Field Crest Care Center	3,761,661	3,819,979	(58,318)	66,149	144,740	(136,909)	---	---	---	---	---	---	144,740	168,206
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	210,598	284,393	(73,795)	25,023	19,098	(67,870)	25,000	---	---	---	---	---	19,098	60,000
Total	3,972,259	4,104,372	(132,113)	91,172	163,838	(204,779)	25,000	---	---	---	---	---	163,838	228,206
Hayward														
Sewer	44,800	25,990	18,810	---	4,333	14,477	---	---	---	(63,052)	---	---	4,333	80,000
Water	38,124	45,599	(7,475)	---	---	(7,475)	---	---	---	63,052	45,609	170,000	---	---
Total	82,924	71,589	11,335	---	4,333	7,002	---	---	---	---	45,609	170,000	4,333	80,000
Hazel Run														
Water	11,075	2,067	9,008	9	3,998	5,019	---	---	---	(3,000)	---	---	3,375	1,000
Total	11,075	2,067	9,008	9	3,998	5,019	---	---	---	(3,000)	---	---	3,375	1,000
Hector														
Hummingbird Court	27,489	19,331	8,158	21,470	8,204	21,424	---	---	---	5,636	31,970	---	8,204	5,722
Refuse	77,009	98,172	(21,163)	---	---	(21,163)	---	---	---	---	---	---	---	---
Sewer	217,474	217,591	(117)	32,291	30,860	1,314	32,291	---	---	219,646	---	---	30,860	108,878
Water	201,071	196,168	4,903	9,777	---	14,680	86	---	---	---	9,691	---	---	---
Total	523,043	531,262	(8,219)	63,538	39,064	16,255	32,377	---	---	225,282	41,661	---	39,064	114,600
Henderson														
Environmental Services	23,855	13,972	9,883	44,181	---	54,064	---	33,136	11,045	12,813	1,389	---	---	10,450
Refuse [21]	49,480	57,967	(8,487)	5,581	---	(2,906)	---	---	---	4,422	---	---	---	---
Sewer Utility	215,532	316,993	(101,461)	81,407	73,343	(93,397)	80,000	933	311	43,866	11,077	11,078	71,857	233,700
Water Utility	137,430	191,615	(54,185)	433	2,194	(55,946)	---	---	---	41,129	6,559	---	2,128	27,850
Total	426,297	580,547	(154,250)	131,602	75,537	(98,185)	80,000	34,069	11,356	102,230	19,025	11,078	73,985	272,000
Hendricks														
Garbage	37,596	35,483	2,113	(29)	---	2,084	---	---	---	---	---	---	---	---
Sewer	183,534	101,761	81,773	3,323	75,466	9,630	---	234	78	---	85,454	---	75,466	52,994

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	113,937	91,591	22,346	2,070	2,794	21,622	---	---	---	---	48,962	---	2,794	6,000
Total	335,067	228,835	106,232	5,364	78,260	33,336	---	234	78	---	134,416	---	78,260	58,994
Hendrum														
Economic Development Authority	9,214	18,143	(8,929)	8	---	(8,921)	---	---	---	(5,899)	5,616	---	---	---
Emergency	647	1,397	(750)	10,204	---	9,454	---	---	---	---	1,000	---	---	---
Garbage [*]	21,387	20,550	837	---	---	837	---	---	---	(513)	---	---	---	---
Mosquito Control	3,867	345	3,522	---	---	3,522	---	---	---	---	---	---	---	---
Sewer	65,220	39,836	25,384	2,922	5,320	22,986	---	---	---	86	---	---	5,320	24,000
Storm Sewer	647	---	647	---	---	647	---	---	---	13,592	---	---	---	---
Water	50,280	31,357	18,923	9,376	---	28,299	---	---	---	28,570	68,056	145,958	---	---
Total	151,262	111,628	39,634	22,510	5,320	56,824	---	---	---	35,836	74,672	145,958	5,320	24,000
Henning														
Ambulance	196,881	158,278	38,603	12,070	---	50,673	4,169	---	3,790	(5,000)	23,900	---	---	---
Country View Apartments	45,585	26,997	18,588	538	9,455	9,671	---	---	---	---	---	---	9,455	16,702
Electric	769,285	713,695	55,590	12,171	---	67,761	---	---	---	---	---	---	---	---
Natural Gas	678,122	561,961	116,161	1,058	45,047	72,172	---	---	---	---	---	---	43,798	35,000
Sewer	89,917	124,508	(34,591)	---	611	(35,202)	---	---	---	---	63,523	86,000	611	31,033
Transit Bus	1,541	8,407	(6,866)	107	---	(6,759)	---	---	---	---	---	---	---	---
Water	182,788	189,268	(6,480)	26	48,527	(54,981)	---	---	---	---	69,765	86,000	48,221	52,000
Willow Creek Senior Housing	504,432	439,145	65,287	102,930	248,104	(79,887)	---	---	---	---	---	---	244,153	65,000
Total	2,468,551	2,222,259	246,292	128,900	351,744	23,448	4,169	---	3,790	(5,000)	157,188	172,000	346,238	199,735
Henriette														
Sewer	14,787	12,240	2,547	---	---	2,547	---	---	---	---	---	---	---	---
Total	14,787	12,240	2,547	---	---	2,547	---	---	---	---	---	---	---	---
Herman														
Garbage	31,643	32,904	(1,261)	---	---	(1,261)	---	---	---	---	---	---	---	---
Liquor	324,134	327,737	(3,603)	---	5,749	(9,352)	---	---	---	---	---	---	5,453	5,819
Mosquito Control	7,683	6,645	1,038	---	---	1,038	---	---	---	---	---	---	---	---
Recycle	13,160	11,824	1,336	---	---	1,336	---	---	---	---	---	---	---	---
Sewer	79,256	77,854	1,402	---	48,032	(46,630)	---	---	---	4,000	---	---	47,577	10,000
Water	56,798	37,436	19,362	5,367	6,024	18,705	---	---	---	(21,107)	---	---	5,591	15,400
Total	512,674	494,400	18,274	5,367	59,805	(36,164)	---	---	---	(17,107)	---	---	58,621	31,219

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Hermantown														
Sewage Disposal	911,223	1,219,160	(307,937)	100,285	---	(207,652)	---	---	---	50,241	---	---	---	---
Street Lighting	96,319	31,146	65,173	2,424	---	67,597	---	---	---	2,500	---	---	---	---
Water Utility	973,957	997,992	(24,035)	111,054	---	87,019	---	---	---	32,867	---	---	---	---
Total	1,981,499	2,248,298	(266,799)	213,763	---	(53,036)	---	---	---	85,608	---	---	---	---
Heron Lake														
Liquor	384,331	351,036	33,295	116	4,290	29,121	---	---	---	---	---	---	4,290	7,000
Sewer	85,353	77,304	8,049	43	---	8,092	---	---	---	46,600	---	---	---	---
Water	475,314	472,180	3,134	3,384	121,036	(114,518)	---	---	---	(80,800)	---	635,000	121,036	706,000
Total	944,998	900,520	44,478	3,543	125,326	(77,305)	---	---	---	(34,200)	---	635,000	125,326	713,000
Hibbing														
Electric	13,900,642	13,289,835	610,807	767,392	147,870	1,230,329	---	---	---	---	2,200,472	---	147,870	432,314
Garbage and Refuse Collection	2,677,395	2,279,111	398,284	40,415	---	438,699	---	---	---	---	1,116,689	---	---	---
Gas	6,068,200	5,565,062	503,138	334,998	64,551	773,585	---	---	---	---	557,247	---	64,551	201,819
Hibbing Economic Development Authority - Family Center	---	---	---	30,258	---	30,258	---	---	---	---	---	---	---	---
Memorial Building Concessions	5,099	5,129	(30)	353	---	323	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	2,690,164	2,114,838	575,326	10,806	433,686	152,446	---	---	1,516,140	---	1,751,587	422,548	220,889	580,000
Steam	3,325,299	3,740,533	(415,234)	183,575	35,373	(267,032)	---	---	---	---	588,549	---	35,373	110,594
Water	2,315,576	3,041,409	(725,833)	127,833	52,872	(650,872)	---	304,000	---	---	1,272,706	543,928	52,872	150,012
Total	30,982,375	30,035,917	946,458	1,495,630	734,352	1,707,736	---	304,000	1,516,140	---	7,487,250	966,476	521,555	1,474,739
Hill City														
Garbage	119	876	(757)	643	---	(114)	---	---	---	9,772	---	---	---	---
Sewer	230,818	118,909	111,909	1,298	43,619	69,588	---	---	---	91,382	11,401	---	43,619	11,000
Water	130,386	72,169	58,217	1,298	---	59,515	---	---	---	50,003	393	---	---	---
Total	361,323	191,954	169,369	3,239	43,619	128,989	---	---	---	151,157	11,794	---	43,619	11,000
Hillman														
Refuse and Recycling	1,193	3,060	(1,867)	1,390	---	(477)	---	---	---	---	---	---	---	---
Total	1,193	3,060	(1,867)	1,390	---	(477)	---	---	---	---	---	---	---	---
Hills														
Garbage	51,976	44,866	7,110	---	---	7,110	---	---	---	---	---	---	---	---
Sewer	64,427	74,105	(9,678)	2,943	---	(6,735)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	99,163	89,794	9,369	---	---	9,369	---	---	---	---	---	---	---	---	
Total	215,566	208,765	6,801	2,943	---	9,744	---	---	---	---	---	---	---	---	
Hilltop															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	117,818	155,545	(37,727)	---	---	(37,727)	---	---	---	(120,001)	30,001	---	---	---	
Total	117,818	155,545	(37,727)	---	---	(37,727)	---	---	---	(120,001)	30,001	---	---	---	
Hinckley															
Liquor	2,234,007	2,068,531	165,476	1,574	45,246	121,804	---	---	---	119,250	2,850	---	45,246	56,433	
Sewer Utility	503,090	463,566	39,524	1,044	44,559	(3,991)	---	---	---	35,250	58,946	---	44,559	164,276	
Water Utility	536,152	286,721	249,431	1,013	48,551	201,893	---	---	---	35,250	10,651	---	48,551	201,000	
Total	3,273,249	2,818,818	454,431	3,631	138,356	319,706	---	---	---	189,750	72,447	---	138,356	421,709	
Hitterdal															
Liquor	437,662	364,822	72,840	---	---	72,840	---	---	---	72,305	---	---	---	---	
Refuse	17,105	22,855	(5,750)	---	---	(5,750)	---	---	---	(6,078)	---	---	---	---	
Sewer	29,830	23,545	6,285	---	9,103	(2,818)	---	---	---	(2,818)	---	---	9,103	8,000	
Water	42,310	72,040	(29,730)	---	2,462	(32,192)	---	---	---	(32,260)	---	---	2,462	7,000	
Total	526,907	483,262	43,645	---	11,565	32,080	---	---	---	31,149	---	---	11,565	15,000	
Hoffman															
Center Apartments	24,618	23,119	1,499	3,184	9,524	(4,841)	---	---	---	---	---	---	9,550	5,000	
Garbage	83,606	71,210	12,396	---	---	12,396	---	---	---	---	---	---	---	---	
Health Care Mall	7,422	10,660	(3,238)	---	1,508	(4,746)	---	---	---	---	---	---	1,515	1,099	
Sewer	200,819	130,208	70,611	1,380	72,300	(309)	---	---	---	48,045	---	---	73,262	34,348	
Water	129,161	103,801	25,360	1,812	11,332	15,840	---	---	---	---	---	---	11,264	44,000	
Total	445,626	338,998	106,628	6,376	94,664	18,340	---	---	---	48,045	---	---	95,591	84,447	
Hokah															
Sanitation	31,288	29,891	1,397	156	---	1,553	---	---	---	---	---	---	---	---	
Sewer	130,144	71,093	59,051	87	102	59,036	---	---	---	59,522	---	---	---	---	
Water	46,983	46,747	236	282	422	96	---	---	---	---	---	---	---	---	
Total	208,415	147,731	60,684	525	524	60,685	---	---	---	59,522	---	---	---	---	
Holdingsford															
Liquor	329,322	337,310	(7,988)	13,975	---	5,987	---	---	---	(3,860)	---	---	---	---	
Refuse	60,194	57,581	2,613	4	---	2,617	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	105,429	185,160	(79,731)	14	---	(79,717)	---	---	---	2,500	---	---	---	---
Water	114,860	74,200	40,660	642	---	41,302	---	---	---	30,000	6,554	---	---	---
Total	609,805	654,251	(44,446)	14,635	---	(29,811)	---	---	---	28,640	6,554	---	---	---
Holland														
Garbage	6,434	3,975	2,459	---	---	2,459	---	---	---	---	---	---	---	---
Sewer	12,606	8,398	4,208	1,057	---	5,265	---	---	---	(6,000)	---	---	---	---
Water	17,895	18,154	(259)	1,241	---	982	---	---	---	---	---	---	---	---
Total	36,935	30,527	6,408	2,298	---	8,706	---	---	---	(6,000)	---	---	---	---
Hollandale														
Garbage	16,153	14,498	1,655	---	---	1,655	---	---	---	---	---	---	---	---
Sewer	22,263	9,926	12,337	699	---	13,036	---	---	---	---	---	---	---	---
Water	32,336	14,651	17,685	614	3,084	15,215	---	---	---	---	---	---	3,084	10,000
Total	70,752	39,075	31,677	1,313	3,084	29,906	---	---	---	---	---	---	3,084	10,000
Holloway														
Garbage	10,606	10,459	147	5,553	---	5,700	---	---	---	---	---	---	---	---
Sewer	9,702	11,992	(2,290)	26,138	---	23,848	---	---	---	---	---	---	---	---
Water	19,208	33,457	(14,249)	45,344	14,273	16,822	---	---	---	---	---	---	14,273	4,000
Total	39,516	55,908	(16,392)	77,035	14,273	46,370	---	---	---	---	---	---	14,273	4,000
Holt														
Water	1,222	955	267	---	---	267	---	---	---	---	---	---	---	---
Total	1,222	955	267	---	---	267	---	---	---	---	---	---	---	---
Hopkins														
Housing Authority	258,388	542,324	(283,936)	510,916	---	226,980	---	328,515	---	---	304,014	---	---	---
Pavillion/Ice Arena	363,591	398,354	(34,763)	2,055	---	(32,708)	---	---	---	---	---	---	---	---
Refuse	852,215	738,398	113,817	37,660	---	151,477	---	---	---	25,000	---	---	---	---
Sewer	1,812,585	1,807,933	4,652	2,256	36,376	(29,468)	---	---	---	50,000	397,360	---	21,517	---
Storm Sewer	803,889	366,825	437,064	1,362	53,794	384,632	---	---	---	25,000	189,951	866,250	76,073	995,000
Water	1,342,073	1,137,444	204,629	1,080	59,503	146,206	---	---	---	45,000	712,130	---	59,510	1,000,000
Total	5,432,741	4,991,278	441,463	555,329	149,673	847,119	---	328,515	---	145,000	1,603,455	866,250	157,100	1,995,000
Houston														
Sewer	140,653	137,052	3,601	16	5,826	(2,209)	---	---	---	(23,239)	20,447	---	5,826	14,500

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	87,317	90,298	(2,981)	---	5,826	(8,807)	---	---	---	(23,239)	20,447	---	5,826	14,500
Total	227,970	227,350	620	16	11,652	(11,016)	---	---	---	(46,478)	40,894	---	11,652	29,000
Howard Lake														
Liquor	703,187	797,441	(94,254)	9,508	12,839	(97,585)	---	---	---	---	---	---	10,780	46,672
Sewer	671,708	589,209	82,499	259,146	200,229	141,416	---	---	---	124,200	897,379	---	185,912	329,476
Water	452,608	208,117	244,491	32,140	172,770	103,861	---	---	---	73,600	19,369	---	169,159	160,000
Total	1,827,503	1,594,767	232,736	300,794	385,838	147,692	---	---	---	197,800	916,748	---	365,851	536,148
Hoyt Lakes														
Sanitation	242,056	206,037	36,019	---	---	36,019	---	---	---	---	---	---	---	---
Sewer	217,255	231,058	(13,803)	---	---	(13,803)	---	---	---	(99,551)	125,185	---	---	---
Water	383,879	372,070	11,809	9,780	---	21,589	---	---	---	96,553	130,121	---	---	---
Total	843,190	809,165	34,025	9,780	---	43,805	---	---	---	(2,998)	255,306	---	---	---
Hugo														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	1,910,760	2,065,349	(154,589)	826,834	36,019	636,226	5,033	---	---	104,813	725,485	---	42,497	1,925,000
Total	1,910,760	2,065,349	(154,589)	826,834	36,019	636,226	5,033	---	---	104,813	725,485	---	42,497	1,925,000
Hutchinson														
Gas [9]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority	1,030,711	800,888	229,823	283,791	228,925	284,689	---	386,941	299,749	---	385,429	---	---	---
Hutchinson Health Care [11]	66,733,363	65,534,328	1,199,035	2,766,035	1,283,537	2,681,533	---	---	---	3,090,566	---	25,960,000	851,987	2,594,065
Liquor	5,041,382	4,666,083	375,299	5,436	46,761	333,974	---	---	---	343,453	---	---	46,761	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission [9]	41,335,422	36,545,572	4,789,850	686,822	2,700,425	2,776,247	---	---	---	1,483,288	2,390,554	228,420	1,184,081	1,734,475
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	562,353	348,870	213,483	6,983	55,676	164,790	---	---	---	60,000	35,300	---	55,465	100,000
Water, Sewer, Refuse, and Composting [1]	8,322,297	7,244,111	1,078,186	553,963	1,019,034	613,115	---	---	---	393,223	246,082	---	1,028,277	1,769,450
Total	123,025,528	115,139,852	7,885,676	4,303,030	5,334,358	6,854,348	---	386,941	299,749	5,370,530	3,057,365	26,188,420	3,166,571	6,197,990
Ihlen														
Community Center	7,127	6,954	173	4,200	443	3,930	---	---	---	(1,764)	---	---	443	7,057
Garbage	4,762	5,356	(594)	---	---	(594)	---	---	---	(503)	---	---	---	---
Sewer	22,767	22,562	205	---	---	205	---	---	---	(6,758)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	11,054	7,146	3,908	---	---	3,908	---	---	---	2,502	---	---	---	---
Total	45,710	42,018	3,692	4,200	443	7,449	---	---	---	(6,523)	---	---	443	7,057
Independence														
Sanitary Sewer	113,501	217,109	(103,608)	796,174	15,060	677,506	---	---	---	---	689,963	855,000	36,597	15,000
Total	113,501	217,109	(103,608)	796,174	15,060	677,506	---	---	---	---	689,963	855,000	36,597	15,000
International Falls														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	2,400,756	2,395,689	5,067	65,228	---	70,295	62,103	---	3,125	680,582	---	---	---	---
Total	2,400,756	2,395,689	5,067	65,228	---	70,295	62,103	---	3,125	680,582	---	---	---	---
Inver Grove Heights														
Golf Course	1,435,930	1,804,076	(368,146)	546	101,351	(468,951)	---	---	---	---	67,293	---	101,351	370,000
Sewer	2,697,623	2,728,937	(31,314)	51,563	---	20,249	---	---	---	442,354	---	---	---	---
Water	2,758,168	2,367,258	390,910	83,499	---	474,409	---	---	---	2,478,451	3,837	---	---	---
Total	6,891,721	6,900,271	(8,550)	135,608	101,351	25,707	---	---	---	2,920,805	71,130	---	101,351	370,000
Iona														
Sewer	35,588	48,243	(12,655)	1,439	---	(11,216)	---	---	---	30,279	---	---	---	---
Water	36,192	45,568	(9,376)	1,318	---	(8,058)	---	---	---	17,763	---	---	---	---
Total	71,780	93,811	(22,031)	2,757	---	(19,274)	---	---	---	48,042	---	---	---	---
Iron Junction														
Sewer	72,631	5,659	66,972	174	---	67,146	---	250,000	---	67,778	528,239	255,597	---	---
Water	4,745	4,250	495	13	---	508	---	---	---	---	---	---	---	---
Total	77,376	9,909	67,467	187	---	67,654	---	250,000	---	67,778	528,239	255,597	---	---
Ironton														
Sanitation	32,733	22,051	10,682	---	---	10,682	---	---	---	---	---	---	---	---
Sewer	13,125	24,819	(11,694)	---	---	(11,694)	---	---	---	---	---	---	---	---
Water	59,905	55,057	4,848	24,847	3,271	26,424	---	---	---	---	---	---	3,271	20,000
Total	105,763	101,927	3,836	24,847	3,271	25,412	---	---	---	---	---	---	3,271	20,000
Isanti														
Liquor	2,111,830	1,966,095	145,735	10,625	---	156,360	---	---	---	150,000	---	---	---	---
Sewer	765,440	897,523	(132,083)	259,024	158,257	(31,316)	---	---	---	---	470,469	493,474	129,737	570,314

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	881,914	583,423	298,491	106,642	276,582	128,551	---	---	---	---	401,880	403,313	247,493	519,250
Total	3,759,184	3,447,041	312,143	376,291	434,839	253,595	---	---	---	150,000	872,349	896,787	377,230	1,089,564
Isle														
Liquor	947,153	842,331	104,822	30	---	104,852	---	---	---	---	---	---	---	---
Sewer	364,621	184,406	180,215	12,009	270,502	(78,278)	---	---	---	---	---	---	270,502	505,000
Water	136,396	81,267	55,129	6,912	---	62,041	---	---	---	---	---	---	---	---
Total	1,448,170	1,108,004	340,166	18,951	270,502	88,615	---	---	---	---	---	---	270,502	505,000
Jackson														
Airport	82,986	224,467	(141,481)	42,401	---	(99,080)	---	---	42,401	---	45,203	---	---	13,830
Ambulance Service	367,402	304,037	63,365	71,895	---	135,260	---	---	---	---	156,253	---	---	---
Electric	3,978,924	3,676,782	302,142	96,586	771,181	(372,453)	---	---	---	224,085	442,872	---	175,918	160,000
Liquor	979,826	939,924	39,902	6,319	---	46,221	---	---	358	41,000	---	---	---	---
Municipal Hospital	250,952	161,119	89,833	395,734	---	485,567	---	---	---	---	1,392,976	---	---	18,987
Sale of Concrete	3,469	9	3,460	816	---	4,276	---	---	---	---	---	---	---	---
Sewer	571,385	372,818	198,567	15,559	3,667	210,459	---	---	231	34,909	---	---	5,413	78,000
Television Service	536,732	539,822	(3,090)	3,929	---	839	---	---	364	35,000	23,495	---	---	---
Water	526,768	493,787	32,981	13,131	1,908	44,204	---	---	364	44,885	10,845	---	2,183	12,000
Total	7,298,444	6,712,765	585,679	646,370	776,756	455,293	---	---	43,718	379,879	2,071,644	---	183,514	282,817
Janesville														
Golf Course	243,400	304,975	(61,575)	8,079	31,140	(84,636)	---	---	---	---	---	---	12,420	58,815
Housing and Redevelopment Authority	183,399	223,871	(40,472)	120,355	8,100	71,783	---	---	---	---	153,080	---	---	---
Light and Power	1,095,412	1,264,676	(169,264)	49,771	9,867	(129,360)	---	---	---	30,000	27,742	---	9,323	55,000
Nursing Home	2,527,026	2,268,656	258,370	8,657	---	267,027	---	---	---	---	66,501	---	---	---
Recycling	205	4,330	(4,125)	---	---	(4,125)	---	---	---	---	---	---	---	---
Sewage Collection	167,663	288,181	(120,518)	281	18,305	(138,542)	---	---	---	25,000	27,254	---	18,566	59,737
Waterworks	181,213	178,993	2,220	(11,037)	13,377	(22,194)	---	---	---	2,000	3,500	---	8,925	35,000
Total	4,398,318	4,533,682	(135,364)	176,106	80,789	(40,047)	---	---	---	57,000	278,077	---	49,234	208,552
Jasper														
Economic Development Authority - Housing	54,810	37,286	17,524	797	26,532	(8,211)	---	---	---	---	17,267	---	26,532	12,856
Garbage	36,844	39,443	(2,599)	---	56	(2,655)	---	---	---	(1,362)	---	---	---	---
Sewer	82,917	63,834	19,083	2,529	7,460	14,152	---	---	---	15,236	---	---	7,460	41,946
Sunrise Village	511,657	451,355	60,302	3,981	4,286	59,997	---	---	---	---	2,856	---	4,286	74,514

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	87,166	103,205	(16,039)	872	15,150	(30,317)	---	---	---	(15,236)	---	---	15,150	14,000
Total	773,394	695,123	78,271	8,179	53,484	32,966	---	---	---	(1,362)	20,123	---	53,428	143,316
Johnson														
Water	1,440	6,488	(5,048)	---	---	(5,048)	---	---	---	---	---	---	---	---
Total	1,440	6,488	(5,048)	---	---	(5,048)	---	---	---	---	---	---	---	---
Jordan														
Sewer Utility	712,771	1,042,972	(330,201)	96,786	141,446	(374,861)	---	---	---	(695,255)	2,994	---	145,148	399,184
Storm Sewer Utility	131,736	151,960	(20,224)	44,164	86,549	(62,609)	---	---	---	(304,745)	10,585	---	88,115	151,928
Water Utility	774,537	912,096	(137,559)	192,784	377,950	(322,725)	---	---	---	1,443,117	83,428	---	381,613	549,813
Total	1,619,044	2,107,028	(487,984)	333,734	605,945	(760,195)	---	---	---	443,117	97,007	---	614,876	1,100,925
Kandiyohi														
Electric	336,320	265,609	70,711	7,996	10,480	68,227	---	---	---	---	---	---	10,480	25,000
Sewer	136,547	66,597	69,950	---	384	69,566	---	1,048,960	---	---	1,046,604	71,842	384	24,212
Water	46,172	45,132	1,040	---	---	1,040	---	---	---	---	---	---	---	---
Total	519,039	377,338	141,701	7,996	10,864	138,833	---	1,048,960	---	---	1,046,604	71,842	10,864	49,212
Karlstad														
Sewer	42,626	39,166	3,460	211	---	3,671	---	---	---	---	---	---	---	---
Water	55,117	43,769	11,348	1,107	---	12,455	---	---	---	---	30,780	---	---	---
Total	97,743	82,935	14,808	1,318	---	16,126	---	---	---	---	30,780	---	---	---
Kasota														
Electric and Refuse [17]	394,116	396,872	(2,756)	6,661	---	3,905	---	---	---	(19,000)	41,660	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	95,843	140,941	(45,098)	8,449	---	(36,649)	---	---	---	---	---	---	---	---
Water	33,227	42,075	(8,848)	6,679	---	(2,169)	---	---	---	7,380	---	---	---	---
Total	523,186	579,888	(56,702)	21,789	---	(34,913)	---	---	---	(11,620)	41,660	---	---	---
Kasson														
Electric	3,413,526	3,318,947	94,579	31,643	29,349	96,873	---	---	---	17,000	122,018	---	24,469	31,666
Liquor	1,093,800	1,084,906	8,894	7,343	---	16,237	---	---	---	53,500	---	---	---	---
Maple Grove Cemetery	17,910	59,814	(41,904)	14,249	---	(27,655)	---	---	---	---	8,438	---	---	---
Storm Water	161,692	176,906	(15,214)	2,361	9,168	(22,021)	---	---	---	---	6,725	---	12,570	14,593
Wastewater Treatment	1,370,903	1,095,362	275,541	12,317	194,208	93,650	---	---	---	26,900	33,211	---	205,170	705,821

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	584,062	597,915	(13,853)	51,097	73,368	(36,124)	---	---	---	30,029	6,725	---	78,224	305,455
Total	6,641,893	6,333,850	308,043	119,010	306,093	120,960	---	---	---	127,429	177,117	---	320,433	1,057,535
Keewatin														
Public Utilities [30]	1,089,828	1,260,104	(170,276)	228,797	94,899	(36,378)	---	---	---	---	---	---	97,978	133,455
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,089,828	1,260,104	(170,276)	228,797	94,899	(36,378)	---	---	---	---	---	---	97,978	133,455
Kelliher														
Liquor	353,770	328,179	25,591	271	---	25,862	---	---	---	20,000	8,827	---	---	---
Sewer	22,615	35,959	(13,344)	24,000	---	10,656	---	---	---	---	---	---	---	---
Water	46,330	41,603	4,727	121	---	4,848	---	---	---	---	---	---	---	---
Total	422,715	405,741	16,974	24,392	---	41,366	---	---	---	20,000	8,827	---	---	---
Kellogg														
Liquor	126,888	162,693	(35,805)	7,544	---	(28,261)	---	---	---	---	---	---	---	---
Sewer	25,005	74,314	(49,309)	5,315	---	(43,994)	---	---	---	---	---	---	---	---
Water	51,512	79,682	(28,170)	5,454	---	(22,716)	---	---	---	---	---	---	---	---
Total	203,405	316,689	(113,284)	18,313	---	(94,971)	---	---	---	---	---	---	---	---
Kennedy														
Sewer	22,376	21,224	1,152	---	---	1,152	---	---	---	---	---	---	---	---
Water	49,903	42,517	7,386	3,986	3,588	7,784	---	---	---	---	11,055	---	3,588	5,000
Total	72,279	63,741	8,538	3,986	3,588	8,936	---	---	---	---	11,055	---	3,588	5,000
Kenneth														
Sewer	12,216	1,189	11,027	---	9,068	1,959	---	---	---	---	---	---	9,068	3,000
Water	4,676	4,956	(280)	---	---	(280)	---	---	---	7,000	---	---	---	---
Total	16,892	6,145	10,747	---	9,068	1,679	---	---	---	7,000	---	---	9,068	3,000
Kent														
Refuse	8,509	7,543	966	---	---	966	---	---	---	---	---	---	---	---
Sewer	22,748	43,515	(20,767)	---	5,778	(26,545)	---	---	---	---	---	---	5,778	---
Water	7,153	7,718	(565)	---	---	(565)	---	---	---	---	---	---	---	---
Total	38,410	58,776	(20,366)	---	5,778	(26,144)	---	---	---	---	---	---	5,778	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Kenyon														
Electric	1,713,918	1,440,003	273,915	31,573	28,971	276,517	---	---	691	95,921	31,198	---	19,587	235,000
Liquor	616,866	591,634	25,232	15,773	1,041	39,964	---	---	---	25,000	---	---	---	---
Sewer	272,169	282,737	(10,568)	58,780	10,427	37,785	---	---	---	---	82,960	125,000	7,772	90,000
Storm Sewer	24,115	25,790	(1,675)	3,780	---	2,105	---	---	---	---	---	---	---	---
Water	212,176	207,839	4,337	54,551	2,775	56,113	---	---	173	7,800	127,915	---	2,777	10,000
Total	2,839,244	2,548,003	291,241	164,457	43,214	412,484	---	---	864	128,721	242,073	125,000	30,136	335,000
Kerkhoven														
Garbage	74,633	63,761	10,872	4,858	---	15,730	---	---	---	(25,000)	---	---	---	---
Sewer	79,364	39,530	39,834	757	3,750	36,841	---	---	---	---	1,550	---	3,750	20,000
Water	97,211	25,968	71,243	6,687	29,672	48,258	---	---	---	15,281	7,312	---	29,672	395,000
Total	251,208	129,259	121,949	12,302	33,422	100,829	---	---	---	(9,719)	8,862	---	33,422	415,000
Kettle River														
Sewer	41,538	43,306	(1,768)	---	4,574	(6,342)	---	---	---	1,842	---	23,000	4,574	32,000
Water	55,552	36,393	19,159	---	501	18,658	---	---	---	20,440	---	42,000	501	42,000
Total	97,090	79,699	17,391	---	5,075	12,316	---	---	---	22,282	---	65,000	5,075	74,000
Kiester														
Grocery Store	170	5,591	(5,421)	29,214	8,451	15,342	23,774	---	---	---	---	---	8,451	17,000
Liquor	204,046	193,246	10,800	---	---	10,800	---	---	---	---	---	---	---	---
Sewer	49,239	52,492	(3,253)	8,455	1,235	3,967	---	---	---	---	---	---	---	---
Water	52,449	43,480	8,969	673	6,880	2,762	---	---	---	---	---	---	6,880	11,000
Total	305,904	294,809	11,095	38,342	16,566	32,871	23,774	---	---	---	---	---	15,331	28,000
Kilkenny														
Refuse and Recycling	8,963	7,240	1,723	---	217	1,506	---	---	---	---	217	---	---	---
Sewer	16,936	9,836	7,100	27	---	7,127	---	---	---	---	---	---	---	---
Water	20,521	14,296	6,225	---	7,762	(1,537)	---	---	---	---	---	---	7,762	15,000
Total	46,420	31,372	15,048	27	7,979	7,096	---	---	---	---	217	---	7,762	15,000
Kimball														
Refuse	51,039	47,454	3,585	997	---	4,582	---	---	---	---	---	---	---	---
Sewer	105,660	186,394	(80,734)	44,648	21,598	(57,684)	30,316	---	---	36,727	19,517	---	21,598	15,000
Water	127,982	145,912	(17,930)	12,468	---	(5,462)	---	---	---	44,227	---	---	---	---
Total	284,681	379,760	(95,079)	58,113	21,598	(58,564)	30,316	---	---	80,954	19,517	---	21,598	15,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Kinney														
Garbage [0]	7,617	11,644	(4,027)	746	---	(3,281)	746	---	---	(3,281)	---	---	---	---
Sewer [0]	11,876	36,203	(24,327)	---	---	(24,327)	---	---	---	(24,327)	---	---	---	---
Water [0]	6,789	20,425	(13,636)	---	9,540	(23,176)	---	---	---	(13,606)	---	---	---	---
Total	26,282	68,272	(41,990)	746	9,540	(50,784)	746	---	---	(41,214)	---	---	---	---
La Crescent														
Arena	142,162	225,693	(83,531)	---	24,676	(108,207)	---	---	---	(65,000)	6,457	---	20,909	30,000
Golf Course	314,980	378,187	(63,207)	---	17,518	(80,725)	---	---	---	(65,000)	---	---	15,260	20,000
License Bureau	90,525	70,035	20,490	3,166	---	23,656	---	---	---	---	---	---	---	---
Sewer	559,173	840,663	(281,490)	12,168	103,521	(372,843)	---	---	1,121	---	150,028	---	104,605	65,000
Solid Waste	189,219	192,902	(3,683)	301	---	(3,382)	---	---	---	---	---	---	---	---
Water	627,916	613,205	14,711	10,269	152,238	(127,258)	---	---	1,121	---	27,031	---	159,124	200,000
Total	1,923,975	2,320,685	(396,710)	25,904	297,953	(668,759)	---	---	2,242	(130,000)	183,516	---	299,898	315,000
La Prairie														
Sewer	52,194	55,177	(2,983)	3,517	---	534	---	---	---	(46,636)	90,994	---	---	---
Water	71,610	49,092	22,518	2,491	---	25,009	---	---	---	(27,754)	---	---	---	---
Total	123,804	104,269	19,535	6,008	---	25,543	---	---	---	(74,390)	90,994	---	---	---
La Salle														
Wastewater	35,349	86,527	(51,178)	84,050	31,906	966	---	82,173	---	---	52,463	340,000	31,906	310,000
Water	14,672	50,823	(36,151)	---	---	(36,151)	---	---	---	(7,000)	---	---	---	---
Total	50,021	137,350	(87,329)	84,050	31,906	(35,185)	---	82,173	---	(7,000)	52,463	340,000	31,906	310,000
Lafayette														
Sewer	76,366	106,173	(29,807)	481	---	(29,326)	---	---	---	60,906	---	---	---	---
Water	80,184	70,810	9,374	1,877	---	11,251	---	---	---	---	---	---	---	---
Total	156,550	176,983	(20,433)	2,358	---	(18,075)	---	---	---	60,906	---	---	---	---
Lake Benton														
Garbage	42,170	34,432	7,738	---	---	7,738	---	---	---	---	---	---	---	---
Liquor	287,087	296,779	(9,692)	262	---	(9,430)	---	---	---	2,000	---	---	---	---
Sewer	123,234	70,646	52,588	57,379	9,994	99,973	33,221	---	3,465	(39,080)	---	---	9,994	19,056
Water	155,121	121,873	33,248	59,749	14,922	78,075	33,221	---	3,465	40,838	---	---	14,922	8,872
Total	607,612	523,730	83,882	117,390	24,916	176,356	66,442	---	6,930	3,758	---	---	24,916	27,928

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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 Bronson														
Sewer	13,792	13,432	360	---	---	360	---	---	---	---	---	---	---	---
Water	68,083	35,205	32,878	---	---	32,878	---	---	---	61,461	---	---	---	---
Total	81,875	48,637	33,238	---	---	33,238	---	---	---	61,461	---	---	---	---
Lake City														
Electric	11,386,229	10,882,822	503,407	28,876	15,493	516,790	---	---	---	120,010	1,540,202	2,912,038	15,493	195,000
Garbage	376,760	379,555	(2,795)	11,817	---	9,022	---	---	---	---	---	---	---	---
Marina	1,799,236	918,797	880,439	31,453	350,202	561,690	---	---	---	270,000	9,084	---	32,991	95,000
Sewer	1,235,795	1,196,660	39,135	4,945	164,809	(120,729)	---	---	---	(300,000)	144,891	---	164,809	441,718
Storm Water	81,941	163,374	(81,433)	17,794	---	(63,639)	---	---	---	150,000	644,293	562,310	---	---
Water	678,691	602,751	75,940	19,859	23,205	72,594	---	---	927	145,000	550,264	562,310	23,205	12,986
Total	15,558,652	14,143,959	1,414,693	114,744	553,709	975,728	---	---	927	385,010	2,888,734	4,036,658	236,498	744,704
Lake Crystal														
Electric	2,288,417	2,129,884	158,533	131,241	68,243	221,531	---	---	---	---	85,493	---	68,518	90,000
Recreation Center	---	54,677	(54,677)	22,994	41,173	(72,856)	---	---	---	(50,619)	---	---	41,237	30,000
Sewer	421,635	467,713	(46,078)	62,607	67,637	(51,108)	---	---	---	---	---	---	68,335	75,000
Water	814,283	513,457	300,826	66,106	176,144	190,788	---	---	---	---	---	3,683,000	172,523	211,500
Total	3,524,335	3,165,731	358,604	282,948	353,197	288,355	---	---	---	(50,619)	85,493	3,683,000	350,613	406,500
Lake Elmo														
Sewer	48,508	61,513	(13,005)	3,032	---	(9,973)	---	---	---	---	---	---	---	---
Storm Sewer	185,425	151,384	34,041	32,721	83	66,679	---	---	---	---	---	---	---	---
Water	517,359	699,745	(182,386)	133,806	198,574	(247,154)	---	---	---	(50,000)	33,320	---	191,955	35,000
Total	751,292	912,642	(161,350)	169,559	198,657	(190,448)	---	---	---	(50,000)	33,320	---	191,955	35,000
Lake Henry														
Sewer	18,974	7,613	11,361	6,477	5,985	11,853	6,477	---	---	---	---	---	5,985	3,000
Total	18,974	7,613	11,361	6,477	5,985	11,853	6,477	---	---	---	---	---	5,985	3,000
Lake Lillian														
Sewer	36,073	26,163	9,910	1,023	2,070	8,863	---	---	---	---	352	---	2,070	13,000
Water	78,729	34,233	44,496	1,162	5,387	40,271	---	---	---	---	352	---	5,387	33,000
Total	114,802	60,396	54,406	2,185	7,457	49,134	---	---	---	---	704	---	7,457	46,000
Lake Park														
Electric	715,037	710,813	4,224	1,945	49	6,120	---	---	---	---	---	---	49	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	314,804	350,270	(35,466)	---	---	(35,466)	---	---	---	---	---	---	---	---	
Liquor	625,347	603,045	22,302	---	---	22,302	---	---	---	---	---	---	---	---	
Sewer	118,577	112,486	6,091	---	4,924	1,167	---	---	---	---	---	---	4,924	20,000	
Water	144,299	140,778	3,521	---	18,099	(14,578)	---	---	---	---	---	---	18,099	38,000	
Total	1,918,064	1,917,392	672	1,945	23,072	(20,455)	---	---	---	---	---	---	23,072	58,000	
Lake Shore															
Sewer	155,614	77,057	78,557	402	13,220	65,739	---	---	---	---	---	---	13,220	87,195	
Total	155,614	77,057	78,557	402	13,220	65,739	---	---	---	---	---	---	13,220	87,195	
Lake Wilson															
Apartment	21,054	19,263	1,791	1	703	1,089	---	---	---	20,801	---	---	---	---	
Liquor	208,883	228,197	(19,314)	352	2,627	(21,589)	---	---	---	---	1,211	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [1]	35,030	81,046	(46,016)	53,623	14,295	(6,688)	---	---	---	22,000	---	---	---	---	
Total	264,967	328,506	(63,539)	53,976	17,625	(27,188)	---	---	---	42,801	1,211	---	---	---	
Lakefield															
Ambulance	130,343	110,884	19,459	71,387	3,320	87,526	---	---	---	---	21,152	---	---	---	
Cable T.V. [10]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Liquor	352,019	329,539	22,480	3,750	---	26,230	---	---	---	(1,890)	4,840	---	---	---	
Sewer	294,331	320,159	(25,828)	49,022	14,718	8,476	---	---	---	6,000	38,387	---	14,718	60,374	
Utilities (Electric, Water, and Cable T.V.) [4][10]	1,980,673	1,780,696	199,977	54,297	91,301	162,973	---	---	---	140,359	131,896	---	91,301	135,902	
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Total	2,757,366	2,541,278	216,088	178,456	109,339	285,205	---	---	---	144,469	196,275	---	106,019	196,276	
Lakeland															
Building Inspection	25,380	16,351	9,029	84	1,658	7,455	---	---	---	5,150	---	---	---	---	
Water	241,971	254,331	(12,360)	836	---	(11,524)	---	---	---	(5,150)	---	---	---	---	
Total	267,351	270,682	(3,331)	920	1,658	(4,069)	---	---	---	---	---	---	---	---	
Lakeville															
Liquor	14,763,552	13,393,896	1,369,656	75,982	189,711	1,255,927	---	20,812	---	433,911	68,169	---	189,431	295,000	
Sewer	4,157,115	4,798,968	(641,853)	55,630	---	(586,223)	---	---	1,632	98,422	---	---	---	---	
Street Lights	579,661	612,277	(32,616)	1,776	---	(30,840)	---	---	---	20,827	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	2,670,253	4,517,587	(1,847,334)	104,833	---	(1,742,501)	---	26,913	1,632	97,737	555,992	---	---	---
Total	22,170,581	23,322,728	(1,152,147)	238,221	189,711	(1,103,637)	---	47,725	3,264	650,897	624,161	---	189,431	295,000
Lamberton														
Economic Development Authority - Housing	19,150	12,004	7,146	864	9,098	(1,088)	---	---	---	(5,000)	---	---	6,502	9,098
Refuse	17,560	17,376	184	115	---	299	---	---	---	---	---	---	---	---
Sanitary Sewer	120,549	73,342	47,207	630	56,823	(8,986)	---	---	---	10,000	---	---	57,545	17,000
Valley View Manor [14]	3,479,508	3,216,836	262,672	3,482	121,731	144,423	---	---	---	---	193,332	---	127,346	100,000
Water	94,361	126,434	(32,073)	739	---	(31,334)	---	---	---	30,823	---	---	---	---
Total	3,731,128	3,445,992	285,136	5,830	187,652	103,314	---	---	---	35,823	193,332	---	191,393	126,098
Lancaster														
Liquor	284,334	264,128	20,206	421	---	20,627	---	---	---	10,000	---	---	---	---
Sewer	20,653	30,315	(9,662)	1,802	---	(7,860)	---	---	---	(50,876)	---	---	---	---
Water	31,064	15,065	15,999	2,642	---	18,641	---	---	---	(460)	---	---	---	---
Total	336,051	309,508	26,543	4,865	---	31,408	---	---	---	(41,336)	---	---	---	---
Landfall														
Community Improvement [29]	22,615	12,791	9,824	3,152	---	12,976	---	---	---	---	---	---	---	---
Sewer	128,246	54,773	73,473	---	6,349	67,124	---	---	---	---	---	---	6,349	59,541
Terrace Project [29]	1,108,133	524,962	583,171	34	246,215	336,990	---	---	---	223,000	---	273,969	237,068	778,046
Water	72,085	63,267	8,818	---	---	8,818	---	---	---	---	---	---	---	---
Total	1,331,079	655,793	675,286	3,186	252,564	425,908	---	---	---	223,000	---	273,969	243,417	837,587
Lanesboro														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities Commission [30]	1,175,695	1,049,162	126,533	30,946	58,947	98,532	---	---	---	12,000	---	1,030,000	58,947	1,126,016
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,175,695	1,049,162	126,533	30,946	58,947	98,532	---	---	---	12,000	---	1,030,000	58,947	1,126,016
Laporte														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	81,060	149,258	(68,198)	22,548	37,500	(83,150)	22,149	---	---	---	---	---	35,700	11,000
Total	81,060	149,258	(68,198)	22,548	37,500	(83,150)	22,149	---	---	---	---	---	35,700	11,000
Lauderdale														
Sewer	240,056	233,878	6,178	8,197	---	14,375	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	53,621	49,080	4,541	2,818	---	7,359	---	---	---	---	---	---	---	---
Total	293,677	282,958	10,719	11,015	---	21,734	---	---	---	---	---	---	---	---
Le Center														
Liquor	842,581	808,797	33,784	550	3,597	30,737	---	---	---	50,000	154,500	150,000	3,597	---
Refuse	113,296	69,086	44,210	---	---	44,210	---	---	---	---	---	---	---	---
Sewer	607,048	326,892	280,156	---	65,980	214,176	---	---	---	---	21,416	---	65,980	253,291
Water	525,135	353,964	171,171	---	126,380	44,791	---	---	---	---	---	1,440,000	126,380	1,596,259
Total	2,088,060	1,558,739	529,321	550	195,957	333,914	---	---	---	50,000	175,916	1,590,000	195,957	1,849,550
Le Sueur														
Electric	7,912,965	7,541,967	370,998	62,378	66,734	366,642	---	---	---	350,000	921,353	899,830	38,067	120,000
Sewer	1,387,687	1,137,314	250,373	213,186	206,054	257,505	---	154,946	---	40,511	551,941	237,211	205,270	898,000
Sewer Pre-Treatment	121,930	73,073	48,857	---	6,876	41,981	---	---	---	---	---	---	4,401	110,000
Water	931,532	725,238	206,294	37,076	102,651	140,719	---	---	---	34,109	33,517	1,548,511	90,752	1,415,000
Total	10,354,114	9,477,592	876,522	312,640	382,315	806,847	---	154,946	---	424,620	1,506,811	2,685,552	338,490	2,543,000
Leroy														
Sewer	96,505	135,926	(39,421)	2,557	3,432	(40,296)	---	---	---	---	---	---	3,432	2,996
Water	112,001	101,416	10,585	563	5,883	5,265	---	---	---	---	11,429	---	5,883	5,136
Wildwood Grove	822,355	761,927	60,428	182,977	114,331	129,074	124,708	---	6,826	---	65,498	---	114,331	110,000
Total	1,030,861	999,269	31,592	186,097	123,646	94,043	124,708	---	6,826	---	76,927	---	123,646	118,132
Lester Prairie														
Sewer	506,094	313,205	192,889	17,539	61,377	149,051	---	---	---	---	---	---	61,377	223,000
Water	157,330	127,477	29,853	35,399	1,297	63,955	---	---	---	---	---	---	519	45,000
Total	663,424	440,682	222,742	52,938	62,674	213,006	---	---	---	---	---	---	61,896	268,000
Lewiston														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	664,845	669,984	(5,139)	7,000	122,740	(120,879)	---	---	6,461	(94,000)	4,228	---	122,740	158,000
Total	664,845	669,984	(5,139)	7,000	122,740	(120,879)	---	---	6,461	(94,000)	4,228	---	122,740	158,000
Lewisville														
Liquor	209,679	217,320	(7,641)	9,786	---	2,145	---	---	---	---	2,951	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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]	94,286	115,233	(20,947)	305,944	1,205,422	(920,425)	---	269,732	---	---	2,353,998	192,000	28,326	198,000
Total	303,965	332,553	(28,588)	315,730	1,205,422	(918,280)	---	269,732	---	---	2,356,949	192,000	28,326	198,000
Lexington														
Liquor	3,117,226	2,929,086	188,140	3,418	26,410	165,148	---	---	---	10,000	---	---	26,410	35,694
Lovell Building	183,427	187,400	(3,973)	1,162	---	(2,811)	---	---	---	---	---	---	---	---
Sewer	229,607	276,895	(47,288)	14,792	9,716	(42,212)	33,414	---	---	---	258,598	675,000	19,121	---
Storm Sewer	13,788	5,036	8,752	215	---	8,967	1,197	---	---	---	---	---	---	---
Water	162,698	313,736	(151,038)	66,360	5,337	(90,015)	20,564	---	---	7,628	---	365,000	11,834	---
Total	3,706,746	3,712,153	(5,407)	85,947	41,463	39,077	55,175	---	---	17,628	258,598	1,040,000	57,365	35,694
Lilydale														
Sewer	104,984	65,810	39,174	1,260	---	40,434	---	---	---	---	---	---	---	---
Storm Water	29,603	14,799	14,804	45	---	14,849	---	---	---	---	---	---	---	---
Total	134,587	80,609	53,978	1,305	---	55,283	---	---	---	---	---	---	---	---
Lindstrom														
Liquor	2,299,221	2,139,410	159,811	25,093	---	184,904	---	---	---	131,500	---	---	---	---
Sewer	573,380	872,426	(299,046)	196,097	---	(102,949)	---	---	---	82,618	305,556	---	---	---
Water	426,028	380,806	45,222	103,218	7,530	140,910	---	---	---	160,221	29,828	---	8,265	70,000
Total	3,298,629	3,392,642	(94,013)	324,408	7,530	222,865	---	---	---	374,339	335,384	---	8,265	70,000
Lino Lakes														
Sewer	1,498,218	1,466,847	31,371	70,014	---	101,385	---	---	---	34,061	---	---	---	---
Water	1,087,013	1,010,283	76,730	43,465	35,618	84,577	---	---	---	34,061	---	---	43,465	375,000
Total	2,585,231	2,477,130	108,101	113,479	35,618	185,962	---	---	---	68,122	---	---	43,465	375,000
Lismore														
Municipal Building [21]	---	446	(446)	23,265	45,571	(22,752)	---	---	---	---	---	---	---	---
Refuse	17,639	17,639	---	---	---	---	---	---	---	(6,044)	---	---	---	---
Sewer	54,096	49,761	4,335	110	3,849	596	---	---	---	(7,752)	5,895	---	3,849	29,651
Water	58,841	57,910	931	11,369	21,249	(8,949)	---	---	---	13,797	15,674	---	21,249	13,000
Total	130,576	125,756	4,820	34,744	70,669	(31,105)	---	---	---	1	21,569	---	25,098	42,651
Litchfield														
Electric	9,498,669	7,411,859	2,086,810	51,901	671,177	1,467,534	---	---	---	605,478	1,773,357	---	683,548	325,000
Liquor	1,929,216	1,785,903	143,313	2,215	---	145,528	---	---	---	59,000	---	---	---	---
Sewer	2,739,598	1,775,186	964,412	14,439	293,783	685,068	---	---	---	(38,250)	6,407,815	---	271,986	896,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	893,161	775,255	117,906	2,515	90,523	29,898	---	---	---	31,870	---	---	93,627	225,765
Total	15,060,644	11,748,203	3,312,441	71,070	1,055,483	2,328,028	---	---	---	658,098	8,181,172	---	1,049,161	1,446,765
Little Canada														
Sewer Operating	1,161,317	1,195,010	(33,693)	20,228	---	(13,465)	---	---	---	133,411	---	---	---	---
Water Operating	1,217,992	1,310,768	(92,776)	51,304	---	(41,472)	---	---	---	121,168	14,103	---	---	---
Total	2,379,309	2,505,778	(126,469)	71,532	---	(54,937)	---	---	---	254,579	14,103	---	---	---
Little Falls														
Garbage and Recycling	369,467	324,492	44,975	10,208	---	55,183	---	---	---	50,274	---	---	---	---
Golf	389,500	472,001	(82,501)	15,372	1,096	(68,225)	---	---	---	15,609	28,335	28,335	1,096	27,761
Sewer	1,664,311	1,592,697	71,614	64,527	61,380	74,761	---	---	---	103,466	---	---	63,029	364,000
Storm Water	77,368	14,808	62,560	(429)	---	62,131	---	---	---	3,283	29,000	---	---	---
Water	1,608,896	1,369,616	239,280	60,014	53,871	245,423	---	---	---	100,216	224,919	---	52,455	90,000
Total	4,109,542	3,773,614	335,928	149,692	116,347	369,273	---	---	---	272,848	282,254	28,335	116,580	481,761
Littlefork														
Liquor	392,429	377,805	14,624	2,696	---	17,320	---	---	---	20,000	---	---	---	---
Littlefork Medical Center	4,529,790	4,676,293	(146,503)	55,517	50,348	(141,334)	---	---	---	---	---	---	---	---
Sewer	39,274	16,952	22,322	489	---	22,811	---	---	---	---	---	---	---	---
Water	96,357	78,687	17,670	329	1,791	16,208	---	---	---	(20,000)	30,495	---	---	---
Total	5,057,850	5,149,737	(91,887)	59,031	52,139	(84,995)	---	---	---	---	30,495	---	---	---
Long Beach														
Sewer	194,349	142,414	51,935	1,831	26,743	27,023	---	---	---	22,034	---	---	26,743	---
Total	194,349	142,414	51,935	1,831	26,743	27,023	---	---	---	22,034	---	---	26,743	---
Long Lake														
Recycling	17,592	24,443	(6,851)	5,634	---	(1,217)	---	---	---	---	---	---	---	---
Sewer	292,802	355,231	(62,429)	20,226	---	(42,203)	---	---	---	---	---	---	---	---
Surface Water Management	66,719	46,339	20,380	24,197	---	44,577	---	---	20,302	---	20,302	---	---	---
Water	237,085	248,341	(11,256)	173,626	4,905	157,465	---	---	---	---	---	---	5,300	25,000
Total	614,198	674,354	(60,156)	223,683	4,905	158,622	---	---	20,302	---	20,302	---	5,300	25,000
Long Prairie														
Liquor	1,261,140	1,149,896	111,244	5,939	---	117,183	---	---	---	90,000	---	---	---	---
Sewer	1,197,435	927,242	270,193	12,599	76,150	206,642	---	---	---	215,869	1,407	---	76,150	80,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	422,656	331,029	91,627	43,328	90,367	44,588	---	---	---	19,104	1,407	---	87,065	140,000
Total	2,881,231	2,408,167	473,064	61,866	166,517	368,413	---	---	---	324,973	2,814	---	163,215	220,000
Longville														
Liquor	1,371,306	1,239,533	131,773	1,804	8,406	125,171	---	---	---	---	9,400	---	---	61,259
Sewer	126,450	128,455	(2,005)	10,221	41,594	(33,378)	9,809	---	---	(12,624)	7,000	---	41,594	322,624
Total	1,497,756	1,367,988	129,768	12,025	50,000	91,793	9,809	---	---	(12,624)	16,400	---	41,594	383,883
Lonsdale														
Liquor	1,430,550	1,416,758	13,792	3,685	---	17,477	---	---	---	---	---	---	---	---
Sewer	620,732	401,374	219,358	112,309	141,500	190,167	---	---	---	---	40,666	---	141,500	349,000
Water	339,070	354,817	(15,747)	75,960	4,751	55,462	---	---	---	---	36,079	---	4,751	8,000
Total	2,390,352	2,172,949	217,403	191,954	146,251	263,106	---	---	---	---	76,745	---	146,251	357,000
Loretto														
Garbage	46,854	50,466	(3,612)	2,275	---	(1,337)	---	---	---	---	---	---	---	---
Storm Water	42,691	26,492	16,199	81	---	16,280	---	---	---	15,000	---	---	---	---
Wastewater	132,395	97,456	34,939	254	---	35,193	---	---	---	13,062	5,300	---	---	---
Water	144,506	119,446	25,060	203	15,392	9,871	---	---	---	1,000	---	---	15,662	35,000
Total	366,446	293,860	72,586	2,813	15,392	60,007	---	---	---	29,062	5,300	---	15,662	35,000
Lowry														
Economic Development Authority	55,575	40,781	14,794	982	16,536	(760)	---	---	---	---	---	---	16,712	18,886
Sewer	68,298	17,924	50,374	5,069	1,510	53,933	---	---	---	---	---	---	1,510	---
Water	63,739	55,599	8,140	86	17,505	(9,279)	---	---	---	---	---	---	17,910	9,000
Total	187,612	114,304	73,308	6,137	35,551	43,894	---	---	---	---	---	---	36,132	27,886
Lucan														
Economic Development Authority	1,425	28	1,397	3,026	---	4,423	---	---	---	---	---	---	---	---
Sewer	22,456	31,368	(8,912)	868	---	(8,044)	---	---	---	---	---	---	---	---
Water	61,436	67,991	(6,555)	1,292	14,663	(19,926)	---	---	---	---	---	---	14,833	4,000
Total	85,317	99,387	(14,070)	5,186	14,663	(23,547)	---	---	---	---	---	---	14,833	4,000
Luverne														
Economic Development Authority - Proprietary	139,960	89,756	50,204	261,543	22,748	288,999	---	---	---	---	5,835	---	22,748	206,000
Electric	6,356,768	5,941,701	415,067	118,780	40,094	493,753	---	---	---	55,000	390,543	---	---	---
Lewis & Clark	---	---	---	3,555	---	3,555	---	---	---	---	---	---	---	---
Liquor	1,064,495	991,389	73,106	5,501	---	78,607	---	---	---	45,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	506,986	422,403	84,583	22,305	22	106,866	---	---	---	62,000	---	---	---	---
Sewer	1,135,984	812,483	323,501	95,464	95,115	323,850	20,793	---	4,508	62,000	71,532	1,110,494	52,536	96,000
Storm Sewer	86,861	79,978	6,883	13,987	---	20,870	---	---	---	13,000	---	---	---	---
Water	1,203,897	842,436	361,461	88,844	155,045	295,260	---	---	---	70,000	63,551	740,328	68,896	114,000
Total	10,494,951	9,180,146	1,314,805	609,979	313,024	1,611,760	20,793	---	4,508	307,000	531,461	1,850,822	144,180	416,000
Lyle														
Sewer	48,116	44,414	3,702	---	1,530	2,172	---	---	---	---	108,475	---	1,530	4,800
Water	75,625	39,410	36,215	11,308	9,190	38,333	5,867	---	5,441	---	583	---	9,190	32,400
Total	123,741	83,824	39,917	11,308	10,720	40,505	5,867	---	5,441	---	109,058	---	10,720	37,200
Lynd														
Housing	28,800	21,841	6,959	97	6,345	711	---	---	---	---	---	---	6,345	7,283
Sewer	42,830	54,276	(11,446)	3,646	---	(7,800)	---	---	---	---	16,743	---	---	---
Water	72,375	108,467	(36,092)	1,913	---	(34,179)	---	---	---	---	---	---	---	---
Total	144,005	184,584	(40,579)	5,656	6,345	(41,268)	---	---	---	---	16,743	---	6,345	7,283
Mabel														
Electric	590,006	534,762	55,244	39	17,089	38,194	---	---	---	---	6,318	---	17,089	10,691
Sewer	163,829	92,467	71,362	86	14,793	56,655	---	---	---	---	---	---	14,793	73,860
Water	79,442	67,591	11,851	16	1,012	10,855	---	---	---	---	4,155	---	1,012	27,212
Total	833,277	694,820	138,457	141	32,894	105,704	---	---	---	---	10,473	---	32,894	111,763
Madelia														
Electric	3,030,421	2,733,621	296,800	11,686	22,103	286,383	---	---	---	90,000	115,761	---	16,077	135,000
Liquor	365,454	340,044	25,410	3,942	---	29,352	---	---	---	29,000	---	---	---	---
Wastewater	1,304,841	911,020	393,821	19,117	54,147	358,791	---	---	---	---	5,879	---	54,147	374,239
Water	792,215	545,780	246,435	46,372	794	292,013	---	---	---	60,000	4,008	---	794	20,000
Total	5,492,931	4,530,465	962,466	81,117	77,044	966,539	---	---	---	179,000	125,648	---	71,018	529,239
Madison														
Apartments	148,745	83,968	64,777	3,641	62,769	5,649	---	---	---	---	6,702	---	62,769	210,000
Electric	1,372,049	1,254,454	117,595	39,603	158	157,040	---	---	---	75,000	29,020	---	158	---
Liquor	446,208	431,262	14,946	1,716	---	16,662	---	---	---	10,000	---	---	---	---
Sanitation	213,353	167,190	46,163	2,653	---	48,816	---	---	---	55,000	---	---	---	---
Sewer	363,680	260,512	103,168	4,237	9,901	97,504	---	---	---	30,000	41,674	---	9,901	16,360
Storm Sewer	128,724	58,329	70,395	1,428	---	71,823	---	---	---	121,276	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	535,000	448,514	86,486	5,173	104,801	(13,142)	---	---	---	---	1,492	---	104,801	58,640
Total	3,207,759	2,704,229	503,530	58,451	177,629	384,352	---	---	---	291,276	78,888	---	177,629	285,000
Madison Lake														
Refuse	100,007	61,462	38,545	4	---	38,549	---	---	---	29,078	---	---	---	---
Sewer Utility	278,934	253,005	25,929	42,650	12,665	55,914	---	---	---	---	215,750	189,022	11,138	53,576
Water Utility	143,966	110,913	33,053	9,465	4,604	37,914	---	---	---	34,240	593,735	560,891	601	4,692
Total	522,907	425,380	97,527	52,119	17,269	132,377	---	---	---	63,318	809,485	749,913	11,739	58,268
Magnolia														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	44,804	29,724	15,080	3,469	25,087	(6,538)	---	---	---	(22,000)	---	---	25,087	14,300
Total	44,804	29,724	15,080	3,469	25,087	(6,538)	---	---	---	(22,000)	---	---	25,087	14,300
Mahnomen														
Liquor	985,202	984,697	505	47,440	6,505	41,440	---	---	---	1,750	84,656	---	6,505	1,744
Sewer	124,151	141,896	(17,745)	---	12,046	(29,791)	---	---	---	(44,712)	8,762	---	12,046	32,467
Storm Water	1,435	3,584	(2,149)	---	---	(2,149)	---	---	---	---	---	---	---	---
Water	148,329	189,174	(40,845)	2,132	8,754	(47,467)	---	---	---	(46,929)	6,340	---	8,754	38,000
Total	1,259,117	1,319,351	(60,234)	49,572	27,305	(37,967)	---	---	---	(89,891)	99,758	---	27,305	72,211
Mahtomedi														
Sewer Utility	728,623	838,511	(109,888)	36,333	21,495	(95,050)	---	---	---	531,142	3,967	---	19,965	20,000
Water Utility	808,184	672,482	135,702	58,793	100,349	94,146	---	---	---	293,522	38,346	---	96,577	120,000
Total	1,536,807	1,510,993	25,814	95,126	121,844	(904)	---	---	---	824,664	42,313	---	116,542	140,000
Manchester														
Sewer [0][20]	20,418	15,187	5,231	2,283	---	7,514	---	102,216	1,141,173	---	1,447,785	141,184	---	---
Water [0]	4,169	2,852	1,317	235	---	1,552	---	---	---	---	1,671	---	---	---
Total	24,587	18,039	6,548	2,518	---	9,066	---	102,216	1,141,173	---	1,449,456	141,184	---	---
Mankato														
Airport	377,949	1,297,994	(920,045)	1,062,768	29,421	113,302	---	75,921	958,350	(500,000)	368,061	---	7,857	59,073
Eastwood Park	---	2,138	(2,138)	7,092	---	4,954	---	---	---	---	21,105	---	---	---
Economic Development Authority	442,946	1,771,799	(1,328,853)	1,093,881	---	(234,972)	403,353	535,949	---	(32,431)	788,992	---	---	---
Economic Development Authority (Housing)	567,821	3,655,486	(3,087,665)	5,111,059	---	2,023,394	---	5,086,367	---	---	2,369,787	---	---	---
Mass Transit	454,658	1,715,067	(1,260,409)	1,230,727	---	(29,682)	167,500	328,782	704,498	(12,500)	69,583	---	---	---
Parking System	162,104	1,070,787	(908,683)	134,564	---	(774,119)	---	---	---	(67,053)	1,492,345	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Refuse	1,354,975	1,401,632	(46,657)	1,797	---	(44,860)	---	---	---	62,374	---	---	---	---
Riverfront 2000 Events and Marketing	---	---	---	11,196	---	11,196	---	---	---	---	---	---	---	---
Riverfront 2000 Major Improvements	---	1,028	(1,028)	989	---	(39)	---	---	---	---	---	---	---	---
Riverfront 2000/Civic Center	2,065,530	4,241,010	(2,175,480)	5,124,700	289,622	2,659,598	5,031,581	---	---	2,540,000	114,513	---	222,188	10,040,000
Sewer	7,325,077	6,256,194	1,068,883	379,711	489,204	959,390	---	169,844	77,116	693,670	1,347,914	---	444,932	1,314,985
Storm Water	1,201,004	746,137	454,867	68,228	---	523,095	---	27,235	8,733	252,126	796,498	---	---	---
Water	6,085,014	4,095,071	1,989,943	185,558	894,040	1,281,461	---	---	---	768,062	795,508	393,690	892,279	2,467,000
Total	20,037,078	26,254,343	(6,217,265)	14,412,270	1,702,287	6,492,718	5,602,434	6,224,098	1,748,697	3,704,248	8,164,306	393,690	1,567,256	13,881,058
Mantorville														
Sewer	164,642	200,105	(35,463)	295,978	---	260,515	---	---	277,760	27,750	656,227	224,588	---	---
Storm Sewer	---	5,175	(5,175)	4	---	(5,171)	---	---	---	(12,000)	---	---	---	---
Water	138,791	122,590	16,201	18	17,962	(1,743)	---	---	---	18,500	11,779	---	17,962	25,000
Total	303,433	327,870	(24,437)	296,000	17,962	253,601	---	---	277,760	34,250	668,006	224,588	17,962	25,000
Maple Grove														
Community Center	2,256,660	3,429,699	(1,173,039)	80	---	(1,172,959)	---	---	---	(768,000)	93,992	---	---	---
Sewer	4,009,389	6,077,160	(2,067,771)	910,718	---	(1,157,053)	---	---	---	581,000	156,864	---	---	---
Street Lights	655,409	648,232	7,177	26,677	---	33,854	---	---	---	---	---	---	---	---
Water	3,416,715	4,537,166	(1,120,451)	1,272,433	310,845	(158,863)	---	---	---	849,000	---	---	335,178	1,530,000
Total	10,338,173	14,692,257	(4,354,084)	2,209,908	310,845	(2,455,021)	---	---	---	662,000	250,856	---	335,178	1,530,000
Maple Lake														
Airport	39,040	47,274	(8,234)	35,945	---	27,711	---	---	23,048	(10,000)	15,182	---	---	---
Liquor	1,061,690	1,043,185	18,505	6,188	2,673	22,020	---	---	---	---	292,363	---	---	---
Sewer	387,563	583,376	(195,813)	238,002	500,259	(458,070)	139,560	83,812	1,861	---	1,255,244	1,314,000	19,764	30,000
Storm Sewer	13,806	40,543	(26,737)	1	---	(26,736)	---	---	---	---	52,724	---	---	---
Water	297,180	281,660	15,520	135,712	65,084	86,148	116,856	---	1,551	---	---	---	65,084	106,598
Total	1,799,279	1,996,038	(196,759)	415,848	568,016	(348,927)	256,416	83,812	26,460	(10,000)	1,615,513	1,314,000	84,848	136,598
Maple Plain														
Sewer	284,820	278,173	6,647	4,254	7,612	3,289	---	---	12,155	---	---	---	8,111	31,500
Storm Water	97,894	34,726	63,168	576	---	63,744	---	---	---	---	---	---	---	---
Water	365,802	274,106	91,696	15,807	67,657	39,846	---	---	12,155	---	---	1,661	69,055	165,000
Total	748,516	587,005	161,511	20,637	75,269	106,879	---	---	24,310	---	---	1,661	77,166	196,500

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Mapleton														
Liquor	592,096	588,396	3,700	19,111	---	22,811	---	---	---	---	2,411	---	---	---
Refuse and Recycling	110,121	94,465	15,656	3,588	47	19,197	---	3,553	---	---	---	---	---	---
Sewer Utility	176,884	178,585	(1,701)	14,857	5,540	7,616	---	9,186	---	---	---	---	5,540	40,500
Storm Sewer	26,626	19,138	7,488	28	14,725	(7,209)	---	---	---	---	---	---	14,180	20,800
Water Utility	204,134	171,367	32,767	6,612	5,540	33,839	---	---	---	---	---	---	5,540	40,500
Total	1,109,861	1,051,951	57,910	44,196	25,852	76,254	---	12,739	---	---	2,411	---	25,260	101,800
Mapleview														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	48,925	40,951	7,974	---	---	7,974	---	---	---	---	---	---	---	---
Total	48,925	40,951	7,974	---	---	7,974	---	---	---	---	---	---	---	---
Maplewood														
Ambulance	1,690,743	2,377,066	(686,323)	71,993	6,896	(621,226)	(32)	---	71,993	---	44,323	---	---	---
Community Center Operations	1,922,598	2,640,327	(717,729)	208,596	491	(509,624)	208,596	---	---	---	9,158	---	---	---
Environmental Utility	1,736,452	1,512,406	224,046	31,522	32,420	223,148	---	---	---	586,947	---	---	---	---
Recycling Program	400,875	505,530	(104,655)	74,059	2,352	(32,948)	---	---	---	---	---	---	---	---
Sanitary Sewer	4,447,774	3,983,105	464,669	645	2,319	462,995	---	---	---	296,552	---	---	---	---
Street Light Utility	262,024	176,269	85,755	63	254	85,564	---	---	---	---	---	---	---	---
Total	10,460,466	11,194,703	(734,237)	386,878	44,732	(392,091)	208,564	---	71,993	883,499	53,481	---	---	---
Marble														
Sewer Payment	126,383	200,074	(73,691)	---	---	(73,691)	---	---	---	(73,610)	---	---	---	---
Wastewater	178,679	92,869	85,810	141	---	85,951	---	---	---	62,633	---	---	---	---
Water	61,034	48,605	12,429	---	913	11,516	---	---	---	10,440	---	---	---	16,163
Total	366,096	341,548	24,548	141	913	23,776	---	---	---	(537)	---	---	---	16,163
Marietta														
Garbage	14,048	15,531	(1,483)	---	---	(1,483)	---	---	---	---	---	---	---	---
Sewer	11,170	14,199	(3,029)	---	---	(3,029)	---	---	---	---	---	---	---	---
Total	25,218	29,730	(4,512)	---	---	(4,512)	---	---	---	---	---	---	---	---
Marine On Saint Croix														
Jackson Meadow Water	9,470	6,268	3,202	---	---	3,202	---	---	---	---	---	---	---	---
Wastewater	103,974	79,835	24,139	44,715	7,488	61,366	---	---	---	---	2,565	---	7,488	16,000
Total	113,444	86,103	27,341	44,715	7,488	64,568	---	---	---	---	2,565	---	7,488	16,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Marshall														
Liquor	3,420,094	2,942,781	477,313	3,196	---	480,509	---	---	---	486,922	---	---	---	---
Marshall Municipal Utilities [4]	42,443,591	40,166,567	2,277,024	1,534,868	1,378,139	2,433,753	---	---	---	977,602	6,403,800	6,549,139	1,415,120	7,310,000
Public Housing Commission	617,424	899,275	(281,851)	234,015	---	(47,836)	---	325,802	---	---	338,485	---	---	---
Surface Water Management	781,522	941,916	(160,394)	195,835	56,909	(21,468)	189,946	---	---	(95,191)	26,649	---	55,346	197,386
Wastewater Treatment Facility	3,977,533	3,194,196	783,337	92,934	579,741	296,530	---	---	---	540,282	---	---	651,278	4,746,000
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	51,240,164	48,144,735	3,095,429	2,060,848	2,014,789	3,141,488	189,946	325,802	---	1,909,615	6,768,934	6,549,139	2,121,744	12,253,386
Mayer														
Sewer Utility	290,985	470,083	(179,098)	539,479	313,432	46,949	382,000	---	---	---	14,831	---	308,015	196,550
Storm Water Utility	17,542	35,345	(17,803)	1,315	---	(16,488)	---	---	---	---	---	---	---	---
Water Utility	165,531	269,377	(103,846)	93,785	167,779	(177,840)	---	---	---	---	---	---	166,685	177,450
Total	474,058	774,805	(300,747)	634,579	481,211	(147,379)	382,000	---	---	---	14,831	---	474,700	374,000
Maynard														
Sewer	48,444	83,171	(34,727)	24,590	9,250	(19,387)	---	---	---	---	12,293	---	10,000	15,000
Water	62,981	60,918	2,063	38,936	36,303	4,696	46	---	---	---	1,909	---	37,153	19,400
Total	111,425	144,089	(32,664)	63,526	45,553	(14,691)	46	---	---	---	14,202	---	47,153	34,400
Mazeppa														
Liquor	319,174	325,788	(6,614)	9,699	---	3,085	---	---	---	---	---	---	---	---
Sewer Utility	127,444	174,266	(46,822)	51,882	---	5,060	---	---	42,552	23,172	80,524	---	---	---
Water Utility	71,949	98,799	(26,850)	11,129	---	(15,721)	---	---	7,400	43,172	---	---	---	---
Total	518,567	598,853	(80,286)	72,710	---	(7,576)	---	---	49,952	66,344	80,524	---	---	---
Mcgregor														
Sewer	82,677	67,683	14,994	4,720	14,805	4,909	4,336	---	---	---	---	---	14,805	19,000
Water	102,581	101,386	1,195	9,998	59,806	(48,613)	9,996	---	---	---	---	---	59,806	17,000
Total	185,258	169,069	16,189	14,718	74,611	(43,704)	14,332	---	---	---	---	---	74,611	36,000
Mcintosh														
Economic Development Authority	440,182	478,652	(38,470)	1,191	134,270	(171,549)	---	---	---	(20,381)	---	---	134,588	108,000
Public Utilities [1]	147,763	269,621	(121,858)	4,092	38,395	(156,161)	---	---	---	(29,842)	---	113,000	38,207	86,711
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	587,945	748,273	(160,328)	5,283	172,665	(327,710)	---	---	---	(50,223)	---	113,000	172,795	194,711

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Mckinley														
Sewer	16,173	10,310	5,863	4	---	5,867	---	---	---	(12,000)	---	---	---	---
Water	16,698	16,615	83	5	---	88	---	---	---	---	---	---	---	---
Total	32,871	26,925	5,946	9	---	5,955	---	---	---	(12,000)	---	---	---	---
Meadowlands														
Ambulance	71,788	64,153	7,635	10,362	1,675	16,322	---	---	---	10,250	---	---	---	---
Sewer	14,441	17,669	(3,228)	3,311	266	(183)	---	---	3,299	(11,198)	---	---	---	---
Water	17,656	18,983	(1,327)	827	306	(806)	---	---	---	---	---	---	---	---
Total	103,885	100,805	3,080	14,500	2,247	15,333	---	---	3,299	(948)	---	---	---	---
Medford														
Liquor	370,426	364,580	5,846	7,060	---	12,906	---	---	---	50,000	---	---	---	---
Sewer Utility	234,592	348,978	(114,386)	9,056	28,792	(134,122)	---	---	---	(203,708)	72,812	---	28,951	65,197
Water Utility	224,331	204,204	20,127	15,524	1,375	34,276	---	---	---	(203,707)	1,753,338	1,301,826	---	---
Total	829,349	917,762	(88,413)	31,640	30,167	(86,940)	---	---	---	(357,415)	1,826,150	1,301,826	28,951	65,197
Medina														
Sanitary Sewer	522,143	466,007	56,136	22,557	---	78,693	---	---	---	82,800	---	---	---	---
Storm Water	127,167	91,300	35,867	2,734	---	38,601	---	---	---	50,350	39,067	---	---	---
Water	680,952	675,785	5,167	49,025	286,538	(232,346)	---	---	---	(27,838)	11,292	---	278,013	510,000
Total	1,330,262	1,233,092	97,170	74,316	286,538	(115,052)	---	---	---	105,312	50,359	---	278,013	510,000
Melrose														
Ambulance	451,436	423,274	28,162	28,610	---	56,772	---	---	---	---	---	---	---	---
Electric	7,911,444	7,665,405	246,039	375,505	---	621,544	---	---	---	---	223,958	---	---	---
Wastewater	1,660,803	1,684,907	(24,104)	38,136	141,558	(127,526)	---	---	---	(3,295)	107,660	1,415,000	131,795	155,000
Water	981,434	610,326	371,108	36,175	101,131	306,152	---	---	---	14,649	24,242	---	100,574	229,000
Total	11,005,117	10,383,912	621,205	478,426	242,689	856,942	---	---	---	11,354	355,860	1,415,000	232,369	384,000
Menahga														
Greenwood Connections	4,521,107	4,379,155	141,952	37,453	93,449	85,956	---	---	---	---	195,006	---	93,449	98,000
Liquor	778,695	710,505	68,190	2,457	2,908	67,739	---	---	---	45,000	---	---	2,908	15,455
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	444,399	389,431	54,968	12,531	40,288	27,211	---	---	---	---	9,230	---	40,288	60,000
Total	5,744,201	5,479,091	265,110	52,441	136,645	180,906	---	---	---	45,000	204,236	---	136,645	173,455

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Mendota														
Gambling	7,361	7,924	(563)	---	---	(563)	---	---	---	---	---	---	---	---
Sewer	24,205	15,728	8,477	---	---	8,477	---	---	---	---	---	---	---	---
Total	31,566	23,652	7,914	---	---	7,914	---	---	---	---	---	---	---	---
Mendota Heights														
Par 3 Golf Course	176,780	188,839	(12,059)	743	---	(11,316)	---	---	---	---	11,000	---	---	---
Sewer Utility	1,365,001	1,368,919	(3,918)	55,964	---	52,046	---	---	---	(8,850)	---	---	---	---
Storm Sewer Utility	273,364	115,473	157,891	3,238	---	161,129	---	---	---	9,650	---	---	---	---
Total	1,815,145	1,673,231	141,914	59,945	---	201,859	---	---	---	800	11,000	---	---	---
Mentor														
Liquor	497,430	453,303	44,127	8,045	---	52,172	---	---	---	52,122	8,021	---	---	---
Total	497,430	453,303	44,127	8,045	---	52,172	---	---	---	52,122	8,021	---	---	---
Middle River														
Garbage	21,156	20,112	1,044	18	---	1,062	---	---	---	---	---	---	---	---
Sewer	58,145	35,217	22,928	152,350	---	175,278	---	10,950	140,319	529	136,306	29,082	---	---
Water	38,900	45,192	(6,292)	1,633	12,650	(17,309)	---	---	18	---	---	---	12,650	5,800
Total	118,201	100,521	17,680	154,001	12,650	159,031	---	10,950	140,337	529	136,306	29,082	12,650	5,800
Milaca														
Building Inspection	35,433	74,111	(38,678)	---	962	(39,640)	---	---	---	---	---	---	962	---
Liquor	1,762,995	1,661,053	101,942	6,860	27,828	80,974	---	---	---	25,000	---	---	27,828	596,501
Motor Vehicle	110,246	110,469	(223)	193	---	(30)	---	---	---	---	---	---	---	---
Sewer	319,959	263,404	56,555	20,790	3,772	73,573	---	---	---	---	147,856	295,000	3,772	---
Water	512,069	442,900	69,169	55,197	42,191	82,175	---	---	33,400	---	13,209	40,000	45,857	256,000
Total	2,740,702	2,551,937	188,765	83,040	74,753	197,052	---	---	33,400	25,000	161,065	335,000	78,419	852,501
Milan														
Refuse	45,076	43,876	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	20,451	9,667	10,784	2,041	---	12,825	---	---	---	---	---	---	---	---
Water	35,696	28,304	7,392	---	---	7,392	---	---	---	---	82,493	---	---	---
Total	101,223	81,847	19,376	2,041	---	21,417	---	---	---	---	82,493	---	---	---
Millerville														
Liquor	338,001	309,234	28,767	1,651	---	30,418	---	---	---	(3,000)	4,140	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	8,533	6,912	1,621	1,940	---	3,561	---	---	---	---	---	---	---	---	
Total	346,534	316,146	30,388	3,591	---	33,979	---	---	---	(3,000)	4,140	---	---	---	
Millville															
Water	17,052	8,097	8,955	1,316	---	10,271	---	---	---	---	---	---	---	---	
Total	17,052	8,097	8,955	1,316	---	10,271	---	---	---	---	---	---	---	---	
Milroy															
Garbage	12,559	11,176	1,383	---	---	1,383	---	---	---	---	---	---	---	---	
Sewer	48,313	32,916	15,397	---	---	15,397	---	---	3,000	---	---	---	---	---	
Water	54,196	43,343	10,853	---	---	10,853	---	---	3,000	---	---	---	---	---	
Total	115,068	87,435	27,633	---	---	27,633	---	---	6,000	---	---	---	---	---	
Miltona															
Fire	80,000	88,783	(8,783)	26,493	1,464	16,246	---	---	---	---	---	---	1,454	13,254	
Liquor	664,288	622,857	41,431	2,317	---	43,748	---	---	---	---	---	---	---	---	
Sewer	91,533	41,122	50,411	---	13,562	36,849	---	---	---	---	---	---	13,163	10,000	
Total	835,821	752,762	83,059	28,810	15,026	96,843	---	---	---	---	---	---	14,617	23,254	
Minneapolis															
Community Planning and Economic Development	6,426,000	2,502,000	3,924,000	---	3,700,000	224,000	---	---	---	198,000	49,250,000	---	---	---	
Municipal Parking	58,242,000	49,875,000	8,367,000	---	5,888,000	2,479,000	---	---	---	(4,335,000)	5,962,000	---	6,095,000	27,765,000	
Park Operations	13,484,910	12,339,118	1,145,792	1,287,115	1,380,929	1,051,978	---	---	---	536,899	1,198,583	---	67,800	764,236	
Sanitary Sewer	49,368,000	41,817,000	7,551,000	---	547,000	7,004,000	---	---	---	506,000	547,000	---	704,000	2,850,000	
Solid Waste and Recycling	30,254,000	30,526,000	(272,000)	899,000	---	627,000	---	---	---	654,000	---	---	---	---	
Storm Water	39,038,000	25,411,000	13,627,000	---	3,032,000	10,595,000	---	---	---	2,969,000	863,000	---	1,405,000	5,345,000	
Water Works	66,019,000	55,024,000	10,995,000	---	2,310,000	8,685,000	---	---	---	293,000	3,732,000	---	---	---	
Total	262,831,910	217,494,118	45,337,792	2,186,115	16,857,929	30,665,978	---	---	---	821,899	61,552,583	---	8,271,800	36,724,236	
Minneota															
Garbage	134,816	108,143	26,673	1,298	---	27,971	---	---	---	38,769	---	---	---	---	
Sewer	118,714	162,500	(43,786)	38,782	---	(5,004)	---	---	---	75,000	1,630	---	---	---	
Water	139,454	178,913	(39,459)	6,468	21,299	(54,290)	---	---	---	5,200	---	---	21,299	21,202	
Total	392,984	449,556	(56,572)	46,548	21,299	(31,323)	---	---	---	118,969	1,630	---	21,299	21,202	
Minnesota Lake															
Garbage	44,856	51,769	(6,913)	7,699	---	786	---	---	---	---	---	---	---	---	
Sewer	116,719	100,896	15,823	4,472	---	20,295	---	---	---	---	13,303	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	71,825	53,492	18,333	3,865	---	22,198	---	---	---	---	300	---	---	---
Total	233,400	206,157	27,243	16,036	---	43,279	---	---	---	---	13,603	---	---	---
Minnetonka														
Environmental	740,322	875,629	(135,307)	130,285	---	(5,022)	---	---	---	192,500	---	---	---	---
Gray's Bay Marina	225,930	186,682	39,248	5,082	---	44,330	---	---	---	38,200	---	---	---	---
Ice Arena	866,554	1,006,918	(140,364)	---	---	(140,364)	---	---	---	52,700	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	2,024,296	1,348,729	675,567	2,020	---	677,587	---	---	---	152,200	850,630	---	---	---
Water and Sewer Utilities [3]	11,308,402	12,321,466	(1,013,064)	181,634	249,193	(1,080,623)	---	---	---	970,700	209,685	---	286,528	840,000
Williston Fitness Center	1,066,153	1,298,249	(232,096)	1,272	---	(230,824)	---	---	---	52,700	---	---	---	---
Total	16,231,657	17,037,673	(806,016)	320,293	249,193	(734,916)	---	---	---	1,459,000	1,060,315	---	286,528	840,000
Minnetonka Beach														
Sewer	56,100	58,541	(2,441)	33	---	(2,408)	---	---	---	---	21,759	---	---	---
Water	98,046	66,491	31,555	50	---	31,605	---	---	---	35,406	37,203	---	---	---
Total	154,146	125,032	29,114	83	---	29,197	---	---	---	35,406	58,962	---	---	---
Minnetrissa														
Recycling	100,381	86,293	14,088	22,730	---	36,818	---	---	---	---	---	---	---	---
Sewer	559,691	685,104	(125,413)	3,769	---	(121,644)	---	---	---	---	---	---	---	---
Storm Water	98,454	162,901	(64,447)	635	---	(63,812)	---	---	---	---	---	---	---	---
Water	495,680	501,672	(5,992)	73,419	37,271	30,156	---	---	---	---	---	---	37,505	85,000
Total	1,254,206	1,435,970	(181,764)	100,553	37,271	(118,482)	---	---	---	---	---	---	37,505	85,000
Montevideo														
Building Inspection	46,725	95,540	(48,815)	307	---	(48,508)	---	---	---	(14,000)	---	---	---	---
Economic Development and Housing	168,174	161,189	6,985	12,351	35,929	(16,593)	---	---	---	---	---	---	35,342	34,433
Liquor	2,022,804	1,916,651	106,153	2,823	---	108,976	---	---	---	108,500	---	---	---	---
Refuse	640,674	640,674	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,253,272	1,403,444	849,828	76,579	978,421	(52,014)	---	---	---	311,350	5,247,402	6,366,902	230,194	1,372,266
Total	5,131,649	4,217,498	914,151	92,060	1,014,350	(8,139)	---	---	---	405,850	5,247,402	6,366,902	265,536	1,406,699
Montgomery														
Housing and Redevelopment Authority	94,596	37,849	56,747	29,300	---	86,047	---	78,072	---	---	---	---	---	---
Refuse [21]	---	---	---	---	---	---	---	---	---	(24,311)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	830,516	490,907	339,609	2,831	104,616	237,824	---	---	---	(40,149)	---	27,797	70,015	648,000
Water Utility	623,384	455,140	168,244	37,361	263,007	(57,402)	---	---	---	(5)	---	667,133	284,913	6,046,000
Total	1,548,496	983,896	564,600	69,492	367,623	266,469	---	78,072	---	(64,465)	---	694,930	354,928	6,694,000
Monticello														
Cemetery	8,620	26,659	(18,039)	986	---	(17,053)	---	---	---	---	---	---	---	---
Fiber Optics	532,619	2,000,670	(1,468,051)	---	1,849,538	(3,317,589)	---	---	---	10,032	6,108,686	---	1,767,208	---
Liquor	4,481,605	3,940,458	541,147	99,139	---	640,286	---	---	---	245,936	32,960	---	---	---
Sewer	1,497,953	2,081,920	(583,967)	68,393	414,056	(929,630)	---	---	---	---	59,317	---	31,905	90,000
Water	846,792	936,718	(89,926)	106,398	---	16,472	---	---	---	---	---	---	---	---
Total	7,367,589	8,986,425	(1,618,836)	274,916	2,263,594	(3,607,514)	---	---	---	255,968	6,200,963	---	1,799,113	90,000
Montrose														
Refuse	237,191	190,234	46,957	8,412	---	55,369	---	---	---	---	---	---	---	---
Sanitary Sewer	234,461	271,005	(36,544)	257,242	69,038	151,660	---	---	---	78,694	14,343	90,000	67,662	286,000
Storm Water	40,593	48,709	(8,116)	3,387	---	(4,729)	---	---	---	---	---	---	---	---
Wastewater Treatment	569,856	400,612	169,244	79,289	115,748	132,785	---	---	---	9,568	---	---	118,313	281,000
Water	357,532	273,924	83,608	43,052	102,920	23,740	---	---	---	7,062	36,534	825,044	103,857	522,000
Total	1,439,633	1,184,484	255,149	391,382	287,706	358,825	---	---	---	95,324	50,877	915,044	289,832	1,089,000
Moorhead														
Airport	76,359	317,316	(240,957)	34,974	---	(205,983)	---	---	---	(54,270)	13,944	---	---	---
Electric	33,008,574	24,305,465	8,703,109	291,952	408,744	8,586,317	---	---	---	6,669,750	5,606,199	8,633,900	419,744	805,960
Forestry	808,638	583,374	225,264	4,786	---	230,050	---	---	---	40,607	---	---	---	---
Golf Course	1,183,490	1,513,960	(330,470)	67,141	187,625	(450,954)	---	---	---	(488,529)	---	---	185,371	185,000
Pest Control	317,157	271,362	45,795	5,123	---	50,918	---	---	---	69,457	---	---	---	---
Public Housing	2,378,337	1,631,417	746,920	246	---	747,166	---	---	---	---	---	---	---	---
Sanitation	3,782,053	3,120,230	661,823	24,138	---	685,961	---	---	---	444,597	---	---	---	---
Sports Center	508,532	921,326	(412,794)	39,266	6,606	(380,134)	---	---	---	(121,400)	---	---	7,016	50,000
Storm Water	2,061,466	1,052,995	1,008,471	4,442	---	1,012,913	---	---	---	611,833	16,396	---	---	---
Wastewater Treatment	4,968,365	4,983,831	(15,466)	585,351	973,344	(403,459)	---	---	---	226,111	301,665	251,070	980,989	1,536,196
Water	6,216,407	4,740,675	1,475,732	105,822	483,484	1,098,070	---	---	---	311,000	884,399	1,706,100	457,504	1,509,274
Total	55,309,378	43,441,951	11,867,427	1,163,241	2,059,803	10,970,865	---	---	---	7,709,156	6,822,603	10,591,070	2,050,624	4,086,430
Moose Lake														
Cemetery	2,125	13,219	(11,094)	---	---	(11,094)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Electric	3,706,449	2,711,370	995,079	12,173	59,680	947,572	---	---	---	131,338	61,229	---	63,918	325,000
Liquor	1,039,395	1,054,351	(14,956)	---	51,806	(66,762)	---	---	---	---	---	---	52,560	43,319
Motor Vehicle	88,441	93,293	(4,852)	322	---	(4,530)	---	---	---	100,334	---	---	---	---
Sewer	991,974	309,296	682,678	---	8,756	673,922	---	---	---	---	930,371	1,410,379	54,441	456,067
Water	203,792	153,828	49,964	---	78,188	(28,224)	---	---	---	---	25,236	---	79,135	20,000
Total	6,032,176	4,335,357	1,696,819	12,495	198,430	1,510,884	---	---	---	231,672	1,016,836	1,410,379	250,054	844,386
Mora														
Electric	5,288,455	5,168,216	120,239	157,517	546	277,210	---	---	---	---	95,619	---	546	---
Liquor	2,509,291	2,325,488	183,803	10,705	---	194,508	---	---	---	270,000	1,529,049	---	---	---
Sewer	833,067	732,241	100,826	31,421	55,054	77,193	---	---	---	---	62,230	---	55,054	270,134
Water	557,885	501,231	56,654	35,433	51,283	40,804	---	---	---	---	840,593	1,627,300	51,283	27,865
Total	9,188,698	8,727,176	461,522	235,076	106,883	589,715	---	---	---	270,000	2,527,491	1,627,300	106,883	297,999
Morgan														
Natural Gas	143,564	48,559	95,005	1,706	---	96,711	---	---	---	72,800	---	---	---	---
Sewer	178,287	116,552	61,735	1,184	---	62,919	---	---	---	31,800	---	---	---	---
Water	137,160	143,711	(6,551)	305	---	(6,246)	---	---	---	11,452	---	---	---	---
Total	459,011	308,822	150,189	3,195	---	153,384	---	---	---	116,052	---	---	---	---
Morris														
Liquor	1,589,226	1,486,016	103,210	11,646	---	114,856	---	---	---	75,000	6,101	---	---	---
Refuse Collection	331,420	313,669	17,751	4,501	---	22,252	---	---	---	20,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [3]	1,030,830	1,060,939	(30,109)	137,729	39,778	67,842	---	---	---	(382,373)	25,848	---	41,862	189,128
Total	2,951,476	2,860,624	90,852	153,876	39,778	204,950	---	---	---	(287,373)	31,949	---	41,862	189,128
Morristown														
Refuse [0]	48,681	49,371	(690)	372	---	(318)	---	---	---	---	---	---	---	---
Wastewater [0]	197,534	121,054	76,480	1,937	82,759	(4,342)	---	---	---	---	9,193	---	12,404	61,162
Water [0]	75,509	43,223	32,286	29,965	28,565	33,686	---	---	---	12,293	1,115	---	2,450	25,000
Total	321,724	213,648	108,076	32,274	111,324	29,026	---	---	---	12,293	10,308	---	14,854	86,162
Morton														
Sewer	47,713	45,945	1,768	---	---	1,768	---	---	---	(180,000)	---	---	---	---
Water	64,794	36,760	28,034	---	---	28,034	---	---	---	29,815	4,648	---	---	---
Total	112,507	82,705	29,802	---	---	29,802	---	---	---	(150,185)	4,648	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Motley														
Sewer Utility	356,073	178,672	177,401	70,085	3,837	243,649	7,534	---	---	82,600	677,098	915,962	3,837	12,080
Solid Waste	40,457	38,385	2,072	2,240	---	4,312	894	---	---	4,700	---	---	---	---
Water Utility	346,540	142,473	204,067	4,289	23,057	185,299	---	---	---	62,400	4,996	---	23,057	42,920
Total	743,070	359,530	383,540	76,614	26,894	433,260	8,428	---	---	149,700	682,094	915,962	26,894	55,000
Mound														
Housing and Redevelopment Authority	134,780	364,500	(229,720)	173,213	---	(56,507)	---	225,468	---	---	61,150	---	---	---
Liquor	2,738,976	2,586,642	152,334	---	46,013	106,321	---	---	---	---	---	---	45,412	60,000
Recycling	203,375	218,826	(15,451)	30,841	---	15,390	---	---	---	---	---	---	---	---
Sewer	1,402,765	1,457,791	(55,026)	2,042	116,756	(169,740)	---	---	---	---	1,483,898	---	123,101	47,148
Storm Sewer	255,116	281,081	(25,965)	517	101,713	(127,161)	---	---	---	---	76,717	---	104,470	71,102
Water	1,222,848	1,108,649	114,199	458	433,150	(318,493)	---	---	---	---	182,419	---	445,076	366,750
Total	5,957,860	6,017,489	(59,629)	207,071	697,632	(550,190)	---	225,468	---	---	1,804,184	---	718,059	545,000
Mounds View														
Sanitary Sewer	1,166,909	1,255,555	(88,646)	47,990	---	(40,656)	---	---	---	244,833	8,174	---	---	---
Storm Water	266,966	150,939	116,027	22,653	---	138,680	---	---	---	56,000	8,174	---	---	---
Street Light	76,261	80,034	(3,773)	2,091	---	(1,682)	---	---	---	2,186	---	---	---	---
Water	826,422	784,468	41,954	83,485	24,432	101,007	---	---	---	181,655	121,903	---	27,166	205,000
Total	2,336,558	2,270,996	65,562	156,219	24,432	197,349	---	---	---	484,674	138,251	---	27,166	205,000
Mountain Iron														
Electric	2,296,314	2,035,900	260,414	1,562	---	261,976	---	---	---	8,973	---	---	---	---
Mountain Manor Apartments	195,288	185,633	9,655	5,497	19,955	(4,803)	---	---	---	---	20,660	---	20,032	8,674
Refuse Removal and Recycling	386,546	384,245	2,301	9,449	---	11,750	---	---	---	---	---	---	---	---
Wastewater Treatment	402,615	396,032	6,583	3,609	11,304	(1,112)	---	---	---	---	146,237	---	6,586	24,250
Water	236,517	309,931	(73,414)	8,126	48,777	(114,065)	---	---	---	(47,352)	---	---	52,410	650,000
Total	3,517,280	3,311,741	205,539	28,243	80,036	153,746	---	---	---	(38,379)	166,897	---	79,028	682,924
Mountain Lake														
4-Plex	19,530	26,482	(6,952)	4	9,505	(16,453)	---	---	---	---	215,709	---	9,506	672
8-Plex	56,760	43,182	13,578	67	24,511	(10,866)	---	---	---	---	---	---	24,511	9,723
Electric Utility	2,213,692	1,957,423	256,269	30,912	74,796	212,385	---	---	444	130,543	171,837	---	63,805	188,750
Heritage Estates	27,600	22,588	5,012	30	7,028	(1,986)	---	---	---	---	---	---	7,028	9,010
Sewer Utility	340,515	250,515	90,000	8,698	48,152	50,546	---	---	238	(1,923)	---	---	42,341	54,950

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	393,273	344,642	48,631	6,231	54,207	655	---	---	238	(2,939)	2,939	---	42,971	160,400
Total	3,051,370	2,644,832	406,538	45,942	218,199	234,281	---	---	920	125,681	390,485	---	190,162	423,505
Murdock														
Garbage	22,641	14,188	8,453	---	---	8,453	---	---	---	---	---	---	---	---
Sewer	14,862	49,999	(35,137)	17,980	---	(17,157)	---	---	---	---	---	---	---	---
Water	34,971	28,830	6,141	---	---	6,141	---	---	---	---	---	---	---	---
Total	72,474	93,017	(20,543)	17,980	---	(2,563)	---	---	---	---	---	---	---	---
Myrtle														
Water	3,633	6,529	(2,896)	226	---	(2,670)	---	---	---	(186)	---	---	---	---
Total	3,633	6,529	(2,896)	226	---	(2,670)	---	---	---	(186)	---	---	---	---
Nashua														
Water	954	---	954	26	518	462	---	---	---	---	518	---	---	---
Total	954	---	954	26	518	462	---	---	---	---	518	---	---	---
Nashwauk														
Ambulance [0]	221,169	209,109	12,060	2,246	---	14,306	---	---	---	37,200	---	---	---	---
Public Utilities [0][1]	904,500	715,760	188,740	947	---	189,687	---	---	---	168,135	67,787	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,125,669	924,869	200,800	3,193	---	203,993	---	---	---	205,335	67,787	---	---	---
Nassau														
Sewer	16,332	16,941	(609)	---	---	(609)	---	---	---	---	---	---	---	---
Total	16,332	16,941	(609)	---	---	(609)	---	---	---	---	---	---	---	---
Nelson														
Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Nerstrand														
Sewer	82,957	100,562	(17,605)	4,280	44,461	(57,786)	---	---	2,253	---	---	---	44,287	13,500
Water	26,809	26,100	709	710	---	1,419	---	---	---	---	---	---	---	---
Total	109,766	126,662	(16,896)	4,990	44,461	(56,367)	---	---	2,253	---	---	---	44,287	13,500

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Nevis														
Liquor	483,010	467,114	15,896	2,822	---	18,718	---	---	---	30,075	---	---	---	---
Sewer	108,124	156,941	(48,817)	5,633	23,040	(66,224)	---	---	---	(24,354)	---	---	23,040	24,000
Water	40,553	58,642	(18,089)	10,874	---	(7,215)	---	---	---	45,307	---	---	---	---
Total	631,687	682,697	(51,010)	19,329	23,040	(54,721)	---	---	---	51,028	---	---	23,040	24,000
New Auburn														
Sewer	61,997	51,153	10,844	3,425	16,486	(2,217)	---	---	---	---	---	---	16,486	15,383
Water	82,124	88,699	(6,575)	2,200	6,482	(10,857)	---	---	---	---	---	---	6,640	38,000
Total	144,121	139,852	4,269	5,625	22,968	(13,074)	---	---	---	---	---	---	23,126	53,383
New Brighton														
Municipal Golf Course	303,604	393,658	(90,054)	3,487	24,051	(110,618)	---	---	---	(279,953)	---	---	24,331	30,000
Sewer Utility	2,078,337	2,367,119	(288,782)	124,817	---	(163,965)	---	---	312	270,500	---	---	---	---
Storm Water Management Utility	635,574	500,082	135,492	66,663	1,403	200,752	---	---	---	105,882	---	---	1,020	40,000
Street Light System	164,902	135,291	29,611	---	380	29,231	---	---	---	---	---	---	---	---
Water Utility	1,163,510	1,445,247	(281,737)	219,225	4,280	(66,792)	---	---	2,606	377,893	---	---	4,328	30,000
Total	4,345,927	4,841,397	(495,470)	414,192	30,114	(111,392)	---	---	2,918	474,322	---	---	29,679	100,000
New Germany														
Sewer [0]	62,981	16,961	46,020	115,020	53,413	107,627	---	---	---	---	18,952	---	52,953	20,000
Water [0]	64,092	29,326	34,766	7,749	89,711	(47,196)	---	---	---	---	---	---	89,711	30,000
Total	127,073	46,287	80,786	122,769	143,124	60,431	---	---	---	---	18,952	---	142,664	50,000
New Hope														
Golf Course	305,558	318,389	(12,831)	8,770	24,048	(28,109)	---	---	---	---	---	---	27,129	400,000
Ice Arena	741,266	697,321	43,945	4,235	1,413	46,767	---	---	---	---	---	---	1,412	7,405
Sewer	2,292,300	1,862,007	430,293	---	11,214	419,079	---	---	---	34,891	235,687	291,815	15,636	355,250
Storm Water	943,883	347,152	596,731	242,190	50,832	788,089	---	30,739	21,795	16,068	216,388	832,672	72,524	409,500
Street Lighting	121,647	104,099	17,548	2,092	---	19,640	---	---	---	---	---	---	---	---
Water	3,047,304	2,807,197	240,107	291,110	32,561	498,656	---	---	---	40,170	537,076	1,078,395	52,947	355,250
Total	7,451,958	6,136,165	1,315,793	548,397	120,068	1,744,122	---	30,739	21,795	91,129	989,151	2,202,882	169,648	1,527,405
New London														
Sewer	400,577	438,667	(38,090)	9,729	---	(28,361)	---	---	---	---	---	---	---	---
Water	242,197	250,995	(8,798)	9,812	---	1,014	---	---	---	---	15,389	---	---	---
Total	642,774	689,662	(46,888)	19,541	---	(27,347)	---	---	---	---	15,389	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
New Munich														
Sewer [0]	23,362	23,508	(146)	27,607	---	27,461	1,602	---	25,835	---	552,164	515,343	---	---
Water [0]	32,736	15,077	17,659	25,080	---	42,739	---	---	25,000	---	---	---	---	---
Total	56,098	38,585	17,513	52,687	---	70,200	1,602	---	50,835	---	552,164	515,343	---	---
New Prague														
Ambulance	87,945	109,853	(21,908)	53,305	---	31,397	---	---	---	---	---	---	---	---
Economic Development Authority	18,000	25,867	(7,867)	11,444	2,760	817	---	---	---	---	---	---	2,760	27,709
Electric	6,558,255	6,538,244	20,011	69,524	5,546	83,989	---	---	---	40,000	271,219	---	7,363	130,000
Golf	634,385	809,113	(174,728)	127	26,146	(200,747)	---	---	---	(91,270)	6,211	---	25,252	55,874
Sewer	1,603,554	912,737	690,817	18,490	954,078	(244,771)	---	---	---	---	1,695,636	1,962,913	945,719	751,947
Storm Water	199,375	225,934	(26,559)	1,115	49,890	(75,334)	---	---	---	---	151,429	151,429	51,125	3,525
Water	974,752	925,427	49,325	15,097	190,823	(126,401)	---	---	---	---	318,797	114,100	188,857	290,575
Total	10,076,266	9,547,175	529,091	169,102	1,229,243	(531,050)	---	---	---	(51,270)	2,443,292	2,228,442	1,221,076	1,259,630
New Richland														
Cedar Pointe Housing	50,204	48,212	1,992	---	6,903	(4,911)	---	---	---	---	---	---	6,903	4,499
Nursing Home	3,258,973	3,296,008	(37,035)	10,723	15,646	(41,958)	---	---	---	---	29,240	---	---	---
Sewer Utility	162,317	274,465	(112,148)	3,502	---	(108,646)	---	---	---	---	---	---	---	---
Water Utility	257,914	149,131	108,783	2,541	49,618	61,706	---	---	---	---	6,352	---	49,761	96,500
Total	3,729,408	3,767,816	(38,408)	16,766	72,167	(93,809)	---	---	---	---	35,592	---	56,664	100,999
New Trier														
Water	9,223	13,691	(4,468)	---	518	(4,986)	---	---	---	---	---	---	---	---
Total	9,223	13,691	(4,468)	---	518	(4,986)	---	---	---	---	---	---	---	---
New Ulm														
District Energy	896,604	640,537	256,067	19,933	---	276,000	---	---	236	---	25,947	---	---	---
Electric	21,043,596	19,617,008	1,426,588	169,955	1,027,495	569,048	---	3,480	7,578	---	1,720,515	---	206,469	3,420,000
Market Rate Housing [13]	797,251	530,187	267,064	10,394	81,092	196,366	---	---	---	---	31,485	---	81,701	219,915
Natural Gas	8,723,938	8,449,970	273,968	108,795	214,345	168,418	---	25,442	11,101	---	145,943	---	8,050	480,000
Public Housing Capital Fund [13]	1,154	35,602	(34,448)	168,623	---	134,175	---	---	---	1,154	168,623	---	---	---
Public and Indian Housing [13]	216,830	235,947	(19,117)	8,261	349	(11,205)	---	---	---	(1,154)	---	---	349	1,328
Rental Property [13]	8,086	5,278	2,808	1,015	5	3,818	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13]	405,790	407,418	(1,628)	328	---	(1,300)	---	---	---	---	---	---	---	---
Wastewater	3,144,156	3,086,652	57,504	169,670	167,932	59,242	---	797	2,349	---	247,003	2,157,600	183,621	2,661,732

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	2,774,456	2,309,304	465,152	21,733	78,505	408,380	---	32,887	12,480	---	906,980	---	82,750	490,000
Total	38,011,861	35,317,903	2,693,958	678,707	1,569,723	1,802,942	---	62,606	33,744	---	3,246,496	2,157,600	562,940	7,272,975
New York Mills														
Gas	1,074,223	915,510	158,713	1,279	12,690	147,302	---	---	---	169,000	55,578	---	12,690	35,000
Liquor	708,611	678,684	29,927	3,783	---	33,710	---	---	---	50,883	7,606	---	---	---
Sewer	328,602	227,173	101,429	2,058	33,471	70,016	---	---	---	15,000	195,511	79,711	33,471	184,134
Water	209,519	122,413	87,106	8,920	20,674	75,352	---	---	---	65,000	256,714	134,120	20,674	47,000
Total	2,320,955	1,943,780	377,175	16,040	66,835	326,380	---	---	---	299,883	515,409	213,831	66,835	266,134
Newfolden														
Electric	86,361	98,309	(11,948)	846	---	(11,102)	---	---	---	10,000	---	---	---	---
Sewer	54,334	51,345	2,989	1,626	6,124	(1,509)	---	---	---	---	---	---	6,124	5,500
Water	67,784	34,374	33,410	1,621	6,965	28,066	---	---	---	(1,000)	---	---	6,965	14,833
Total	208,479	184,028	24,451	4,093	13,089	15,455	---	---	---	9,000	---	---	13,089	20,333
Newport														
Sewer	266,323	326,211	(59,888)	721	---	(59,167)	---	---	---	---	---	---	---	---
Storm Sewer	19,465	276	19,189	8	---	19,197	---	---	---	---	---	---	---	---
Street Light	41,151	40,346	805	---	---	805	---	---	---	---	---	---	---	---
Water	152,988	229,341	(76,353)	283	7,794	(83,864)	---	---	---	---	88,454	---	---	---
Total	479,927	596,174	(116,247)	1,012	7,794	(123,029)	---	---	---	---	88,454	---	---	---
Nicollet														
Economic Development Authority	79,877	88,969	(9,092)	2,170	13,498	(20,420)	---	---	---	---	---	---	13,498	11,791
Sewer Utility	174,043	131,576	42,467	3,232	16,842	28,857	---	---	---	40,000	---	---	17,628	68,153
Water Utility	171,241	160,069	11,172	48,588	36,010	23,750	38,576	---	2,465	40,000	---	---	35,501	45,000
Total	425,161	380,614	44,547	53,990	66,350	32,187	38,576	---	2,465	80,000	---	---	66,627	124,944
Nielsville														
Electric	54,381	51,084	3,297	---	---	3,297	---	---	---	---	---	---	---	---
Garbage	6,021	7,550	(1,529)	---	---	(1,529)	---	---	---	---	---	---	---	---
Sewer	16,858	11,074	5,784	2,500	5,780	2,504	2,500	---	---	---	---	---	5,780	1,000
Water	18,354	9,188	9,166	---	2,499	6,667	---	---	---	---	---	---	2,499	3,600
Total	95,614	78,896	16,718	2,500	8,279	10,939	2,500	---	---	---	---	---	8,279	4,600
Nisswa														
Liquor	2,973,230	2,907,787	65,443	---	13,236	52,207	---	---	---	140,000	8,478	---	13,236	7,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	380,334	437,410	(57,076)	11,591	17,588	(63,073)	---	---	---	(227,840)	31,386	---	22,066	226,159
Total	3,353,564	3,345,197	8,367	11,591	30,824	(10,866)	---	---	---	(87,840)	39,864	---	35,302	233,159
Norcross														
Sanitation [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [1]	14,354	20,487	(6,133)	---	---	(6,133)	---	---	---	(41,095)	30,373	---	---	---
Total	14,354	20,487	(6,133)	---	---	(6,133)	---	---	---	(41,095)	30,373	---	---	---
North Branch														
Electric	3,593,007	3,403,680	189,327	102,630	177,165	114,792	---	---	---	---	1,940,139	3,294,748	154,904	260,000
Liquor	2,083,661	1,935,193	148,468	1,434	31,702	118,200	---	---	---	96,700	---	---	32,733	45,000
Sewer	957,408	1,001,393	(43,985)	3,856	312,254	(352,383)	---	---	---	(3,324)	---	---	322,262	55,000
Sewer Access Charges	41,048	---	41,048	---	---	41,048	---	---	---	50,000	---	---	---	---
Storm Sewer Utility	301,919	351,865	(49,946)	9,517	7,052	(47,481)	7,835	---	---	57,803	---	---	7,137	5,000
Trunk	---	385	(385)	---	---	(385)	---	---	---	123,437	---	---	---	---
Water	750,976	1,068,091	(317,115)	41,519	513,770	(789,366)	---	---	---	---	597,340	---	503,234	570,000
Total	7,728,019	7,760,607	(32,588)	158,956	1,041,943	(915,575)	7,835	---	---	324,616	2,537,479	3,294,748	1,020,270	935,000
North Mankato														
Sanitary Collection	1,335,497	1,195,603	139,894	50,000	57,040	132,854	50,000	---	---	55,105	---	---	55,975	55,000
Sewer	1,490,287	1,463,176	27,111	10,157	81,214	(43,946)	---	---	---	70,760	1,718	---	77,388	264,835
Storm Water	272,530	152,926	119,604	---	20,944	98,660	---	---	---	92,824	---	---	20,789	30,833
Water	1,515,957	1,268,241	247,716	14,389	205,307	56,798	949	---	---	75,088	18,972	886,676	206,315	301,667
Total	4,614,271	4,079,946	534,325	74,546	364,505	244,366	50,949	---	---	293,777	20,690	886,676	360,467	652,335
North Saint Paul														
Electric	8,427,393	7,842,049	585,344	11,929	96,602	500,671	---	---	---	---	1,347,722	---	65,228	---
Fiber Optic	74,238	174,113	(99,875)	---	60,023	(159,898)	---	---	---	---	307,388	---	60,023	190,412
Solid Waste	979,508	820,788	158,720	1,164	24,233	135,651	---	---	---	20,000	448,149	---	20,194	---
Surface Water	568,024	176,246	391,778	85,054	50,277	426,555	---	---	---	82,997	601,893	---	42,997	103,700
Wastewater	1,325,014	1,352,935	(27,921)	3,195	119,210	(143,936)	---	---	---	12,450	756,426	---	112,678	106,300
Water	1,015,249	1,017,873	(2,624)	64,344	86,162	(24,442)	---	---	---	35,000	4,097	---	86,850	115,000
Total	12,389,426	11,384,004	1,005,422	165,686	436,507	734,601	---	---	---	150,447	3,465,675	---	387,970	515,412
Northfield														
Garbage	763,887	767,052	(3,165)	4,644	---	1,479	---	---	---	2,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	2,852,512	2,647,426	205,086	21,325	9,484	216,927	---	---	---	131,280	---	---	---	---
Municipal Hospital	65,795,042	64,214,707	1,580,335	1,259,720	95,268	2,744,787	---	---	---	---	1,302,223	---	1,662,762	968,756
Storm Water Drainage	566,353	427,453	138,900	128,206	78,779	188,327	---	---	---	2,000	229,601	---	81,551	237,900
Wastewater	3,254,851	2,698,629	556,222	42,625	490,030	108,817	---	---	---	16,510	559,644	755,000	488,251	1,076,678
Water	1,903,498	1,701,733	201,765	92,659	63,597	230,827	---	---	---	13,560	655,278	---	71,949	865,964
Total	75,136,143	72,457,000	2,679,143	1,549,179	737,158	3,491,164	---	---	---	165,350	2,746,746	755,000	2,304,513	3,149,298
Northome														
Liquor	293,953	258,838	35,115	13,371	---	48,486	---	---	---	20,000	---	---	---	---
Sewer	31,844	29,362	2,482	---	---	2,482	---	---	---	(10,000)	---	---	---	---
Water	33,429	54,598	(21,169)	---	3,218	(24,387)	---	---	---	(10,000)	---	---	3,218	12,000
Total	359,226	342,798	16,428	13,371	3,218	26,581	---	---	---	---	---	---	3,218	12,000
Northrop														
Sewer	23,669	30,701	(7,032)	839	---	(6,193)	---	---	---	---	---	---	---	---
Water	25,543	40,646	(15,103)	139	---	(14,964)	---	---	---	(35,000)	---	---	---	---
Total	49,212	71,347	(22,135)	978	---	(21,157)	---	---	---	(35,000)	---	---	---	---
Norwood Young America														
Harbor at Peace	1,289,637	972,308	317,329	13,867	348,662	(17,466)	---	---	---	---	6,125	---	337,306	80,000
Sewer	507,672	506,327	1,345	31,332	110,361	(77,684)	---	---	---	155,842	60,989	---	110,361	137,500
Storm Water	64,912	95,724	(30,812)	1,943	871	(29,740)	---	---	---	31,085	43,368	62,465	---	---
Water	604,744	449,445	155,299	341,440	205,034	291,705	17,900	1,601,238	---	65,338	1,898,424	422,994	201,277	102,500
Total	2,466,965	2,023,804	443,161	388,582	664,928	166,815	17,900	1,601,238	---	252,265	2,008,906	485,459	648,944	320,000
Oak Grove														
Sewer	90,028	153,450	(63,422)	162,240	5,600	93,218	---	---	---	78,668	10,502	490,429	5,600	30,429
Total	90,028	153,450	(63,422)	162,240	5,600	93,218	---	---	---	78,668	10,502	490,429	5,600	30,429
Oak Park Heights														
Sewer	749,378	697,120	52,258	9,493	43,064	18,687	---	---	---	133,327	256	---	---	---
Storm Sewer	75,698	72,793	2,905	4,236	35,674	(28,533)	---	---	---	(27,374)	35,674	---	---	---
Water	565,859	413,509	152,350	9,205	52,709	108,846	---	---	---	255,962	5,664	---	---	---
Total	1,390,935	1,183,422	207,513	22,934	131,447	99,000	---	---	---	361,915	41,594	---	---	---
Oakdale														
Ambulance	691,817	672,384	19,433	112,059	---	131,492	107,506	---	---	---	---	---	---	---
Sewer	2,936,518	3,241,576	(305,058)	41,834	---	(263,224)	---	---	---	500,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Street Light	368,574	468,828	(100,254)	147	---	(100,107)	---	---	---	---	---	---	---	---	---
Water	2,021,786	2,412,712	(390,926)	54,607	---	(336,319)	---	---	---	481,508	---	---	---	---	---
Total	6,018,695	6,795,500	(776,805)	208,647	---	(568,158)	107,506	---	---	981,508	---	---	---	---	---
Odessa															
Sewer	22,819	5,839	16,980	5,743	---	22,723	5,743	---	---	---	231,744	---	---	---	---
Water	38,278	63,231	(24,953)	10,133	9,720	(24,540)	1,187	---	---	---	---	---	9,720	9,000	---
Total	61,097	69,070	(7,973)	15,876	9,720	(1,817)	6,930	---	---	---	231,744	---	9,720	9,000	---
Odin															
Sewer	20,851	18,432	2,419	44	12,183	(9,720)	---	---	1,033,714	(1,148,465)	2,695,155	166,000	12,183	353,600	---
Water	20,851	18,432	2,419	44	2,891	(428)	---	---	---	---	5,768	---	2,891	2,935	---
Total	41,702	36,864	4,838	88	15,074	(10,148)	---	---	1,033,714	(1,148,465)	2,700,923	166,000	15,074	356,535	---
Ogema															
Liquor	325,770	302,938	22,832	3,190	---	26,022	---	---	---	10,000	---	---	---	---	---
Sewer	2,818	10,359	(7,541)	19	---	(7,522)	---	---	---	(10,179)	---	---	---	---	---
Water	38,799	19,768	19,031	546	---	19,577	---	---	---	13,465	---	---	---	---	---
Total	367,387	333,065	34,322	3,755	---	38,077	---	---	---	13,286	---	---	---	---	---
Ogilvie															
Liquor	449,328	407,113	42,215	2,781	---	44,996	---	---	---	---	6,601	---	---	---	---
Sewer	97,389	68,427	28,962	1,537	---	30,499	---	---	---	21,200	---	---	---	---	---
Water	54,324	29,010	25,314	1,521	---	26,835	---	---	---	---	1,139,773	776,000	---	---	---
Total	601,041	504,550	96,491	5,839	---	102,330	---	---	---	21,200	1,146,374	776,000	---	---	---
Okabena															
Liquor	208,611	223,571	(14,960)	1,568	---	(13,392)	---	---	---	---	---	---	---	---	---
Sewer	24,736	27,202	(2,466)	16,169	---	13,703	16,169	---	---	---	3,950	---	---	---	---
Water	60,952	45,051	15,901	1,113	---	17,014	1,113	---	---	---	37,197	---	---	---	---
Total	294,299	295,824	(1,525)	18,850	---	17,325	17,282	---	---	---	41,147	---	---	---	---
Oklee															
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	46,831	53,798	(6,967)	---	8,723	(15,690)	---	---	---	---	---	---	8,723	20,000	---
Water and Garbage [2]	104,223	95,635	8,588	---	26,460	(17,872)	---	---	---	---	---	---	26,460	25,000	---
Total	151,054	149,433	1,621	---	35,183	(33,562)	---	---	---	---	---	---	35,183	45,000	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Olivia														
Bayberry Court	123,576	62,364	61,212	815	57,248	4,779	---	---	---	---	12,727	---	55,163	20,000
Congregate Housing	353,104	317,854	35,250	4,123	47,676	(8,303)	---	---	---	---	---	---	46,320	100,000
Electric Utility	2,097,220	1,944,196	153,024	140,275	7,026	286,273	---	---	---	411,926	281,243	---	113	---
Liquor	936,513	936,181	332	16,859	---	17,191	---	---	---	10,000	---	---	---	---
Storm Sewer Utility	147,659	49,618	98,041	3,896	15,662	86,275	---	---	---	42,400	---	---	15,106	480,000
Utility Reserve	69,664	154	69,510	5,941	---	75,451	---	---	---	30,000	---	---	---	---
Wastewater Utility	470,533	423,312	47,221	5,540	20,709	32,052	---	---	---	64,000	12,290	---	20,709	56,855
Water Utility	483,001	376,063	106,938	10,602	30,686	86,854	---	---	---	60,000	12,290	---	30,686	115,000
Total	4,681,270	4,109,742	571,528	188,051	179,007	580,572	---	---	---	618,326	318,550	---	168,097	771,855
Onamia														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	195,947	155,348	40,599	10,501	22,617	28,483	---	---	---	(100,000)	72,144	---	22,617	45,000
Total	195,947	155,348	40,599	10,501	22,617	28,483	---	---	---	(100,000)	72,144	---	22,617	45,000
Ormsby														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	68,143	38,921	29,222	---	15,847	13,375	---	664,868	1,000,000	(7,500)	2,115,068	582,000	15,847	8,209
Total	68,143	38,921	29,222	---	15,847	13,375	---	664,868	1,000,000	(7,500)	2,115,068	582,000	15,847	8,209
Orono														
Golf [25]	140,891	206,702	(65,811)	348	210,339	(275,802)	---	---	---	(32,083)	---	---	---	---
Sewer	1,072,039	1,046,396	25,643	169,958	---	195,601	---	---	---	(969,391)	398,102	---	---	---
Storm Water	162,131	94,247	67,884	90,575	---	158,459	---	---	---	---	25,903	---	---	---
Water	387,294	480,513	(93,219)	122,753	7,604	21,930	---	---	---	(605,537)	41,219	---	---	---
Total	1,762,355	1,827,858	(65,503)	383,634	217,943	100,188	---	---	---	(1,607,011)	465,224	---	---	---
Oronoco														
Water Utility	8,108	2,771	5,337	66,785	697	71,425	---	---	55,797	(50,000)	1,308,239	1,115,672	9,880	67,922
Total	8,108	2,771	5,337	66,785	697	71,425	---	---	55,797	(50,000)	1,308,239	1,115,672	9,880	67,922
Orr														
Aiport	38,069	205,334	(167,265)	21,761	---	(145,504)	---	---	21,761	(7,000)	69,406	---	---	---
Liquor	515,956	530,222	(14,266)	9,040	---	(5,226)	---	---	---	19,500	---	---	---	---
Sewer	116,176	142,126	(25,950)	---	10,073	(36,023)	---	---	---	(5,000)	---	---	10,200	3,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	81,870	88,461	(6,591)	---	1,055	(7,646)	---	---	---	(5,000)	34,469	---	1,137	10,000
Total	752,071	966,143	(214,072)	30,801	11,128	(194,399)	---	---	21,761	2,500	103,875	---	11,337	13,000
Ortonville														
Golf	267,253	285,748	(18,495)	7,287	---	(11,208)	---	---	187	10,000	30,175	---	---	---
Light	2,480,651	2,265,469	215,182	27,273	149	242,306	---	---	510	150,389	104,734	---	---	---
Ortonville Area Health Services	20,012,901	18,932,220	1,080,681	86,165	136,843	1,030,003	---	---	---	26,318	---	---	136,843	383,690
Senior Assisted Living	861,893	703,022	158,871	964	131,923	27,912	---	---	---	70,000	8,603	---	131,923	45,000
Sewer	438,885	402,008	36,877	31,526	9,994	58,409	---	---	70	14,564	---	---	9,994	24,000
Storm Water	13,790	823	12,967	152	---	13,119	---	---	---	9,900	---	---	---	---
Water	667,680	498,074	169,606	7,098	47,407	129,297	---	---	204	10,000	---	---	47,407	100,000
Total	24,743,053	23,087,364	1,655,689	160,465	326,316	1,489,838	---	---	971	291,171	143,512	---	326,167	552,690
Osakis														
Liquor	662,689	673,000	(10,311)	19,962	---	9,651	---	---	---	74,425	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, and Sanitation [1]	640,749	343,790	296,959	4,943	13,870	288,032	---	---	---	---	150,145	---	13,870	31,000
Total	1,303,438	1,016,790	286,648	24,905	13,870	297,683	---	---	---	74,425	150,145	---	13,870	31,000
Oslo														
Garbage	40,531	42,388	(1,857)	---	---	(1,857)	---	---	---	---	---	---	---	---
Sewer	16,380	36,553	(20,173)	---	---	(20,173)	---	---	---	---	---	---	---	---
Water	102,210	105,761	(3,551)	---	2,297	(5,848)	---	---	---	---	---	---	2,297	10,660
Total	159,121	184,702	(25,581)	---	2,297	(27,878)	---	---	---	---	---	---	2,297	10,660
Osseo														
Garbage	16,701	28,016	(11,315)	4,208	---	(7,107)	---	---	---	---	---	---	---	---
Sewer	308,006	308,532	(526)	27,039	---	26,513	---	---	---	---	---	---	---	---
Storm Water	49,502	65,797	(16,295)	1,185	---	(15,110)	---	---	---	(45,500)	---	---	---	---
Water	275,716	313,969	(38,253)	86,233	---	47,980	---	---	---	---	---	---	---	---
Wi-Fi	14,133	11,333	2,800	---	---	2,800	---	---	---	---	---	---	---	---
Total	664,058	727,647	(63,589)	118,665	---	55,076	---	---	---	(45,500)	---	---	---	---
Ostrander														
Sewer	55,714	29,973	25,741	7,957	13,643	20,055	---	---	---	---	---	---	13,643	5,000

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	36,250	21,747	14,503	---	1,400	13,103	---	---	---	---	---	---	1,400	10,000
Total	91,964	51,720	40,244	7,957	15,043	33,158	---	---	---	---	---	---	15,043	15,000
Otsego														
Sewer	978,455	1,526,183	(547,728)	565,791	777,285	(759,222)	---	---	---	4,000	91,104	14,295,352	710,865	---
Storm Water	72,081	68,903	3,178	---	---	3,178	---	---	---	4,000	---	---	---	---
Water	737,164	876,910	(139,746)	624,139	437,223	47,170	---	---	---	5,745	---	8,046,171	399,862	---
Total	1,787,700	2,471,996	(684,296)	1,189,930	1,214,508	(708,874)	---	---	---	13,745	91,104	22,341,523	1,110,727	---
Ottertail														
Water	225,381	172,257	53,124	7,747	52,298	8,573	---	---	---	(4,962)	---	---	52,298	85,000
Total	225,381	172,257	53,124	7,747	52,298	8,573	---	---	---	(4,962)	---	---	52,298	85,000
Owatonna														
Aquatic Center	183,781	242,954	(59,173)	---	---	(59,173)	---	---	---	---	---	---	---	---
Electric	34,486,785	34,085,929	400,856	78,303	53,534	425,625	---	---	---	---	1,960,815	---	56,129	115,341
Gas	17,369,887	16,601,851	768,036	49,278	69,016	748,298	---	---	---	---	176,117	---	75,378	282,736
Housing Programs	---	611,872	(611,872)	592,436	---	(19,436)	---	570,466	---	---	---	---	---	---
Sewer	2,237,337	2,278,272	(40,935)	691,850	---	650,915	---	---	500,000	391,600	2,342,646	7,929,333	---	---
Storm Water	330,000	227,421	102,579	239,006	111,457	230,128	238,628	---	---	110,000	360,060	---	112,697	190,000
Water	3,695,706	2,784,813	910,893	25,563	72,502	863,954	---	---	---	---	130,769	---	79,183	296,923
Total	58,303,496	56,833,112	1,470,384	1,676,436	306,509	2,840,311	238,628	570,466	500,000	501,600	4,970,407	7,929,333	323,387	885,000
Palisade														
Liquor	366,213	374,505	(8,292)	17,024	---	8,732	---	---	---	---	4,808	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	58,106	93,304	(35,198)	4,789	---	(30,409)	---	---	4,789	12,000	---	---	---	---
Total	424,319	467,809	(43,490)	21,813	---	(21,677)	---	---	4,789	12,000	4,808	---	---	---
Park Rapids														
Liquor	3,025,342	2,772,537	252,805	9,079	---	261,884	---	---	---	284,436	3,324	---	---	---
Sewer	440,508	1,137,353	(696,845)	161,458	111,380	(646,767)	---	---	---	---	7,475	4,925,000	100,534	5,638,968
Storm Sewer	28,777	10,818	17,959	---	4	17,955	---	---	---	---	---	---	---	---
Water	531,601	611,350	(79,749)	582,773	18,922	484,102	---	543,129	---	---	741,012	---	18,922	38,000
Total	4,026,228	4,532,058	(505,830)	753,310	130,306	117,174	---	543,129	---	284,436	751,811	4,925,000	119,456	5,676,968
Parkers Prairie														
Economic Development 1-1	5,781	12,151	(6,370)	418	---	(5,952)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Economic Development 1-2	1,877	---	1,877	452	---	2,329	---	---	---	---	---	---	---	---
Event Center	50,474	116,251	(65,777)	291,095	11,052	214,266	---	---	---	---	---	---	12,434	186,504
Liquor	668,610	637,059	31,551	2,333	31,361	2,523	---	---	---	---	---	---	27,919	25,000
Sewer	186,306	144,939	41,367	---	22,142	19,225	---	---	---	---	---	---	21,057	40,000
Water	112,331	106,528	5,803	1,238	10,860	(3,819)	---	---	---	---	---	---	10,734	15,000
Total	1,025,379	1,016,928	8,451	295,536	75,415	228,572	---	---	---	---	---	---	72,144	266,504
Paynesville														
Liquor	964,495	890,929	73,566	3,642	63	77,145	---	---	---	28,372	---	---	---	---
Sewer	646,353	497,995	148,358	143,510	6,720	285,148	---	---	---	888,899	---	---	503	---
Water	444,978	261,498	183,480	44,334	4,844	222,970	---	---	---	69,485	---	---	---	---
Total	2,055,826	1,650,422	405,404	191,486	11,627	585,263	---	---	---	986,756	---	---	503	---
Pease														
Sewer	40,486	57,071	(16,585)	---	---	(16,585)	---	---	---	41,453	---	---	---	---
Water	30,592	42,096	(11,504)	---	---	(11,504)	---	---	---	---	---	---	---	---
Total	71,078	99,167	(28,089)	---	---	(28,089)	---	---	---	41,453	---	---	---	---
Pelican Rapids														
Liquor	944,505	834,253	110,252	13,575	15,925	107,902	---	---	10,576	42,576	455,615	---	15,925	14,924
Sewer	1,327,425	920,318	407,107	3,186	88,454	321,839	---	---	---	---	178,276	138,427	82,680	452,383
Water	403,932	323,475	80,457	35,618	41,658	74,417	---	---	26,588	(12,875)	31,315	436,074	38,859	162,950
Total	2,675,862	2,078,046	597,816	52,379	146,037	504,158	---	---	37,164	29,701	665,206	574,501	137,464	630,257
Pemberton														
Garbage	12,970	13,754	(784)	---	---	(784)	---	---	---	---	---	---	---	---
Sewer	60,887	28,939	31,948	---	2,650	29,298	---	---	---	576	---	---	2,650	19,120
Sewer Replacement	---	---	---	---	---	---	---	---	---	(576)	---	---	---	---
Water	30,977	27,971	3,006	---	---	3,006	---	---	---	---	---	---	---	---
Total	104,834	70,664	34,170	---	2,650	31,520	---	---	---	---	---	---	2,650	19,120
Pennock														
Sewer	69,298	81,437	(12,139)	24,772	52,332	(39,699)	---	---	---	---	---	---	52,203	15,000
Water	34,577	20,733	13,844	---	---	13,844	---	---	---	---	---	---	---	---
Total	103,875	102,170	1,705	24,772	52,332	(25,855)	---	---	---	---	---	---	52,203	15,000
Pequot Lakes														
Sewer	211,108	145,002	66,106	9,805	1,819	74,092	---	---	76	---	3,291	---	1,476	25,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer [25]	---	462	(462)	2	260,862	(261,322)	---	---	---	259	---	---	---	---
Water	234,862	175,831	59,031	8,798	65,778	2,051	---	---	76	---	7,343	---	65,340	22,776
Total	445,970	321,295	124,675	18,605	328,459	(185,179)	---	---	152	259	10,634	---	66,816	47,776
Perham														
Gas	7,251,989	6,662,291	589,698	79,013	176,439	492,272	---	---	741	190,000	80,745	---	149,249	120,000
Incinerator	4,421,354	4,212,875	208,479	33,515	504,670	(262,676)	---	---	---	---	266,718	---	504,670	344,605
Liquor	2,404,283	2,072,980	331,303	9,729	56,901	284,131	---	---	309	120,750	---	---	43,107	108,840
Perham Area Community Center	834,208	781,524	52,684	2,541	---	55,225	---	---	---	---	76,213	---	---	---
Perham Golf Course	636,009	633,454	2,555	---	12,000	(9,445)	---	---	---	---	46,665	13,883	12,000	22,700
Recycling	67,995	66,119	1,876	1,286	---	3,162	---	---	31	---	---	---	---	---
Sewer and Wastewater	792,302	677,217	115,085	15,089	64,847	65,327	---	---	432	163,006	34,004	---	56,943	595,000
Water	634,287	375,160	259,127	64,423	75,336	248,214	---	---	370	36,500	47,830	142,810	74,790	426,000
Total	17,042,427	15,481,620	1,560,807	205,596	890,193	876,210	---	---	1,883	510,256	552,175	156,693	840,759	1,617,145
Perley														
Garbage	12,972	8,905	4,067	---	---	4,067	---	---	---	---	---	---	---	---
Sewer	29,594	6,101	23,493	---	---	23,493	---	---	---	---	522,174	271,741	---	---
Utility	9,246	2,313	6,933	---	---	6,933	---	---	---	---	---	---	---	---
Total	51,812	17,319	34,493	---	---	34,493	---	---	---	---	522,174	271,741	---	---
Peterson														
Electric	150,803	153,186	(2,383)	---	---	(2,383)	---	---	---	---	---	---	---	---
Refuse	14,157	14,028	129	---	---	129	---	---	---	---	---	---	---	---
Sewer	50,709	24,450	26,259	191,798	36,931	181,126	---	---	158,798	---	508,973	798,000	4,093	399,000
Water	18,088	16,127	1,961	---	---	1,961	---	---	---	---	---	---	---	---
Total	233,757	207,791	25,966	191,798	36,931	180,833	---	---	158,798	---	508,973	798,000	4,093	399,000
Pierz														
Electric	756,180	787,222	(31,042)	29,018	---	(2,024)	---	---	---	85,000	---	---	---	---
Golf Course	245,210	210,238	34,972	34,301	---	69,273	31,633	---	1,276	---	---	---	---	---
Solid Waste	69,140	92,876	(23,736)	2,399	---	(21,337)	---	---	---	---	---	---	---	---
Storm Water	38,771	176	38,595	---	16,943	21,652	---	---	---	---	---	---	16,943	25,000
Total	1,109,301	1,090,512	18,789	65,718	16,943	67,564	31,633	---	1,276	85,000	---	---	16,943	25,000
Pillager														
Sewer	140,718	133,810	6,908	36,337	41,057	2,188	31,879	---	1,478	32,020	---	---	40,651	43,250

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	90,117	113,655	(23,538)	1,489	17,057	(39,106)	---	---	---	---	1,486	---	16,908	16,750
Total	230,835	247,465	(16,630)	37,826	58,114	(36,918)	31,879	---	1,478	32,020	1,486	---	57,559	60,000
Pine City														
Joint Powers Board - Building	9,603	284	9,319	38	---	9,357	---	---	---	3,275	---	---	---	---
Liquor	1,660,026	1,527,420	132,606	5,544	671	137,479	---	---	---	75,000	---	---	---	---
Sewer	603,336	326,591	276,745	23,702	19,161	281,286	---	---	---	120,219	840,149	1,109,700	19,161	35,903
Water	910,623	283,988	626,635	10,939	313,533	324,041	---	---	---	94,965	575,765	945,300	313,533	284,231
Total	3,183,588	2,138,283	1,045,305	40,223	333,365	752,163	---	---	---	293,459	1,415,914	2,055,000	332,694	320,134
Pine Island														
Cemetery	12,620	19,307	(6,687)	7,859	---	1,172	---	---	---	(2,000)	81,710	---	---	---
Deputy Registrar	45,810	57,155	(11,345)	142	---	(11,203)	---	---	---	---	---	---	---	---
Evergreen Place	219,141	147,414	71,727	3,762	35,396	40,093	---	---	---	1,800	---	---	34,729	50,000
Sewer	795,469	514,625	280,844	25,034	16,168	289,710	---	---	---	64,587	---	---	16,168	141,138
Water	439,487	355,001	84,486	29,629	44,882	69,233	---	---	---	113,744	7,239	---	34,372	35,000
Total	1,512,527	1,093,502	419,025	66,426	96,446	389,005	---	---	---	178,131	88,949	---	85,269	226,138
Pine River														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	130,810	68,121	62,689	387	15,513	47,563	387	---	---	50,853	---	---	15,513	28,000
Total	130,810	68,121	62,689	387	15,513	47,563	387	---	---	50,853	---	---	15,513	28,000
Pipestone														
Garbage	168,873	185,006	(16,133)	5,062	---	(11,071)	---	---	---	---	---	---	---	---
Liquor	1,264,322	1,122,311	142,011	12,866	---	154,877	---	---	---	142,009	---	---	---	---
Prairie Winds	98,816	84,241	14,575	553	57,859	(42,731)	---	---	---	24,157	---	377,128	41,799	298,269
Sewer	730,464	609,222	121,242	20,059	156,732	(15,431)	---	7,235	2,512	(190,979)	430,263	---	152,826	157,500
Water	568,436	505,948	62,488	16,416	123,300	(44,396)	---	7,535	2,512	(247,144)	278,275	---	120,559	199,300
Total	2,830,911	2,506,728	324,183	54,956	337,891	41,248	---	14,770	5,024	(271,957)	708,538	377,128	315,184	655,069
Plainview														
Liquor	591,925	647,404	(55,479)	3,420	---	(52,059)	---	---	---	---	---	---	---	---
Sewer	825,701	934,034	(108,333)	9,552	16,250	(115,031)	---	---	---	---	---	---	16,250	25,000
Water	293,796	276,990	16,806	20,385	18,388	18,803	---	---	---	---	---	---	18,388	49,000
Total	1,711,422	1,858,428	(147,006)	33,357	34,638	(148,287)	---	---	---	---	---	---	34,638	74,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Plato														
Sewer	102,193	201,900	(99,707)	26,346	10,965	(84,326)	24,971	---	916	---	---	---	10,965	46,000
Water	27,000	47,326	(20,326)	25,151	---	4,825	13,377	---	1,710	---	---	---	---	---
Total	129,193	249,226	(120,033)	51,497	10,965	(79,501)	38,348	---	2,626	---	---	---	10,965	46,000
Plummer														
Sanitation	11,635	16,719	(5,084)	---	---	(5,084)	---	---	---	---	---	---	---	---
Wastewater	27,395	39,409	(12,014)	---	4,840	(16,854)	---	---	---	---	---	---	4,840	---
Water	28,285	28,813	(528)	---	---	(528)	---	---	---	---	---	---	---	---
Total	67,315	84,941	(17,626)	---	4,840	(22,466)	---	---	---	---	---	---	4,840	---
Plymouth														
Field House	368,795	253,643	115,152	3,831	---	118,983	---	---	---	5,724	---	---	---	---
Ice Center	1,400,703	1,578,269	(177,566)	8,658	69,583	(238,491)	---	---	---	21,439	---	---	69,583	---
Plymouth Towne Square	870,074	626,331	243,743	3,559	154,719	92,583	---	---	---	---	---	---	148,484	197,180
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Solid Waste Management	710,079	1,051,623	(341,544)	202,976	---	(138,568)	---	---	190,648	23,428	---	---	---	---
Vicksburg Crossing	1,150,040	791,544	358,496	1,193	480,557	(120,868)	---	---	---	---	---	---	474,054	138,949
Water Resources	2,591,565	1,841,561	750,004	900,907	---	1,650,911	---	---	---	41,337	848,856	---	---	---
Water and Sewer Utility [3]	12,950,063	13,926,351	(976,288)	1,056,545	327,125	(246,868)	---	---	---	2,562,641	1,638,781	---	327,125	785,000
Total	20,041,319	20,069,322	(28,003)	2,177,669	1,031,984	1,117,682	---	---	190,648	2,654,569	2,487,637	---	1,019,246	1,121,129
Porter														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	48,818	37,614	11,204	284	1,330	10,158	---	---	---	---	---	---	---	---
Total	48,818	37,614	11,204	284	1,330	10,158	---	---	---	---	---	---	---	---
Preston														
Electric	1,660,022	1,669,214	(9,192)	67,571	38,592	19,787	---	---	---	---	103,703	---	18,566	50,000
Preston Emergency Services	149,824	134,570	15,254	10,697	---	25,951	---	---	---	---	3,006	---	---	---
Sewer	229,886	292,296	(62,410)	23,019	31,447	(70,838)	---	---	---	---	25,553	---	30,814	37,860
Storm Sewer	61,097	28,775	32,322	30	22,184	10,168	---	---	---	---	17,710	---	22,184	60,226
Water	294,335	270,702	23,633	21,313	33,270	11,676	---	---	---	---	36,034	---	15,743	213,913
Total	2,395,164	2,395,557	(393)	122,630	125,493	(3,256)	---	---	---	---	186,006	---	87,307	361,999
Princeton														
Airport	51,005	193,385	(142,380)	410,088	---	267,708	---	339,709	70,379	(69,655)	399,900	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Electric	6,625,065	5,858,095	766,970	125,339	441,924	450,385	---	---	---	---	334,594	2,575,000	378,658	2,996,606	
Liquor	2,536,307	2,354,359	181,948	27,245	---	209,193	---	---	---	32,155	1,529	---	---	---	
Sanitary Sewer	642,049	575,782	66,267	12,865	114,346	(35,214)	---	---	---	---	560,275	---	107,516	315,000	
Water	1,309,818	768,524	541,294	30,143	273,653	297,784	---	---	---	---	64,574	465,000	242,138	866,707	
Total	11,164,244	9,750,145	1,414,099	605,680	829,923	1,189,856	---	339,709	70,379	(37,500)	1,360,872	3,040,000	728,312	4,178,313	
Prinsburg															
Senior Housing	30,706	18,802	11,904	10	12,918	(1,004)	---	---	---	---	---	---	12,908	9,927	
Sewer	145,338	120,959	24,379	5,116	95,966	(66,471)	---	---	---	72,437	23,528	---	95,966	37,250	
Water	35,443	34,197	1,246	1,114	4,845	(2,485)	---	---	---	(72,437)	---	---	4,845	1,350	
Total	211,487	173,958	37,529	6,240	113,729	(69,960)	---	---	---	---	23,528	---	113,719	48,527	
Prior Lake															
Sewer	2,298,769	2,384,793	(86,024)	118,716	---	32,692	---	---	---	474,096	115,008	---	---	---	
Storm Water Utilities	434,889	430,826	4,063	73,961	---	78,024	---	---	---	111,103	---	---	---	---	
Transit Services	126,867	646,686	(519,819)	560,527	---	40,708	---	---	495,232	---	---	---	---	---	
Water Utility	2,357,741	2,246,959	110,782	121,474	67,018	165,238	---	---	---	1,327,556	---	---	---	---	
Total	5,218,266	5,709,264	(490,998)	874,678	67,018	316,662	---	---	495,232	1,912,755	115,008	---	---	---	
Proctor															
Liquor	1,027,165	977,921	49,244	63	---	49,307	---	---	---	3,000	---	---	---	---	
Municipal Golf Course	7,200	28,408	(21,208)	---	---	(21,208)	---	---	---	---	---	---	---	---	
Public Utilities [4]	926,989	572,902	354,087	63,315	43,939	373,463	---	---	---	---	162,800	---	---	---	
Sewer	428,229	463,744	(35,515)	5,001	---	(30,514)	---	---	---	5,300	73,812	---	---	---	
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Total	2,389,583	2,042,975	346,608	68,379	43,939	371,048	---	---	---	8,300	236,612	---	---	---	
Racine															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	181,101	67,725	113,376	---	19,928	93,448	---	---	---	---	2,137	---	23,093	38,306	
Total	181,101	67,725	113,376	---	19,928	93,448	---	---	---	---	2,137	---	23,093	38,306	
Ramsey															
Recycling Utility	294,617	307,662	(13,045)	52,186	---	39,141	---	---	---	7,000	---	---	---	---	
Sewer Utility	1,261,609	1,101,554	160,055	244,914	---	404,969	---	---	---	26,000	---	---	---	---	
Storm Water Utility	617,598	350,521	267,077	35,398	---	302,475	---	---	---	244,624	98,983	---	---	---	
Street Light	179,272	158,369	20,903	41,462	---	62,365	---	---	---	12,500	18,091	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	1,633,461	1,295,721	337,740	306,955	---	644,695	---	---	---	36,810	1,320,202	---	---	---	
Total	3,986,557	3,213,827	772,730	680,915	---	1,453,645	---	---	---	326,934	1,437,276	---	---	---	
Randall															
Electric and Garbage [17]	456,832	451,429	5,403	7,154	---	12,557	---	---	---	(21,430)	---	---	---	---	
Liquor	558,707	545,917	12,790	7,052	---	19,842	---	---	---	---	2,351	---	---	---	
Natural Gas	271,227	195,095	76,132	3,728	23,020	56,840	---	---	---	(21,430)	---	---	22,741	30,000	
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	137,474	105,170	32,304	17,115	39,623	9,796	16,346	---	---	(21,430)	896	---	39,623	51,000	
Total	1,424,240	1,297,611	126,629	35,049	62,643	99,035	16,346	---	---	(64,290)	3,247	---	62,364	81,000	
Randolph															
Water	29,409	26,423	2,986	---	---	2,986	---	---	---	(5,200)	---	---	---	---	
Total	29,409	26,423	2,986	---	---	2,986	---	---	---	(5,200)	---	---	---	---	
Ranier															
Liquor	411,563	370,583	40,980	1,886	---	42,866	---	---	---	50,000	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water Utility [3]	259,146	166,469	92,677	3,858	---	96,535	---	---	---	4,800	228,298	222,000	---	---	
Total	670,709	537,052	133,657	5,744	---	139,401	---	---	---	54,800	228,298	222,000	---	---	
Raymond															
Sewer	53,747	45,945	7,802	37	---	7,839	---	---	---	9,500	---	---	---	---	
Water	59,502	67,826	(8,324)	327	---	(7,997)	---	---	---	9,500	---	---	---	---	
Total	113,249	113,771	(522)	364	---	(158)	---	---	---	19,000	---	---	---	---	
Red Lake Falls															
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer	143,687	96,527	47,160	17,103	44,915	19,348	---	---	---	(130,000)	---	---	44,915	85,850	
Water [2]	327,487	324,902	2,585	82,212	36,159	48,638	---	39,938	---	48,325	---	---	32,276	88,287	
Total	471,174	421,429	49,745	99,315	81,074	67,986	---	39,938	---	(81,675)	---	---	77,191	174,137	
Red Wing															
Ambulance	3,341,603	3,426,870	(85,267)	15,600	---	(69,667)	---	---	4,282	3,740	217,725	---	---	---	
Incinerator	2,405,074	2,940,300	(535,226)	13,034	167,229	(689,421)	---	---	---	(132,601)	680,022	---	165,683	80,000	
Marina	566,808	594,136	(27,328)	3,435	48,549	(72,442)	---	---	---	---	9,565	883,149	47,117	65,000	
Refuse Collection and Recycling	1,864,877	1,813,414	51,463	706	---	52,169	---	---	---	30,000	120,726	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	3,160,976	3,589,447	(428,471)	826,728	203,852	194,405	---	---	---	183,098	563,416	---	209,451	522,771
Water Utility	2,938,283	2,556,341	381,942	370,514	336,688	415,768	---	---	---	285,601	44,139	---	344,872	766,000
Total	14,277,621	14,920,508	(642,887)	1,230,017	756,318	(169,188)	---	---	4,282	369,838	1,635,593	883,149	767,123	1,433,771
Redwood Falls														
Aspenwood Apartments	139,680	62,248	77,432	2,951	81,038	(655)	---	---	---	1,600	---	---	79,337	26,915
Electric Utility	5,932,370	5,866,705	65,665	139,382	88,835	116,212	---	16,100	584	317,800	270,028	---	80,046	155,000
Liquor	1,675,187	1,584,010	91,177	14,578	34,612	71,143	---	---	---	80,000	---	---	32,413	30,000
Redwood Area Hospital	20,646,404	18,129,762	2,516,642	408,426	697,249	2,227,819	---	---	---	395,500	913,337	---	697,249	500,000
Sewer Utility	669,500	805,267	(135,767)	22,412	34,230	(147,585)	---	---	---	---	269,815	---	29,159	51,103
Southwaite Apartments	249,621	142,477	107,144	6,935	106,383	7,696	---	---	---	3,200	---	---	104,129	35,316
Storm Sewer Utility	207,989	172,497	35,492	3,301	2,191	36,602	---	---	---	36,312	34,942	---	---	---
Water Utility	977,947	679,449	298,498	229,163	3,313	524,348	---	208,761	---	50,225	4,963,370	4,723,238	---	204,789
Total	30,498,698	27,442,415	3,056,283	827,148	1,047,851	2,835,580	---	224,861	584	884,637	6,451,492	4,723,238	1,022,333	1,003,123
Remer														
Ambulance	96,884	129,832	(32,948)	78,953	---	46,005	---	---	---	120,485	8,460	---	---	---
Liquor	517,274	531,624	(14,350)	---	---	(14,350)	---	---	---	12,500	---	---	---	---
Sewer	69,651	60,574	9,077	---	20,329	(11,252)	---	---	---	4,465	---	---	20,329	17,951
Water	35,821	96,298	(60,477)	140,168	1,039	78,652	---	---	---	---	169,852	22,197	1,039	1,748
Total	719,630	818,328	(98,698)	219,121	21,368	99,055	---	---	---	137,450	178,312	22,197	21,368	19,699
Renville														
Sewer Utility	560,690	340,100	220,590	58,653	54,899	224,344	---	---	500,000	---	2,379,995	2,314,421	54,402	233,967
Water Utility	267,868	234,416	33,452	192,772	55,529	170,695	185,803	---	---	---	---	---	55,529	191,290
Total	828,558	574,516	254,042	251,425	110,428	395,039	185,803	---	500,000	---	2,379,995	2,314,421	109,931	425,257
Revere														
Refuse	4,934	4,468	466	---	---	466	---	---	---	---	---	---	---	---
Sewer	31,791	24,353	7,438	16	2,003	5,451	---	---	---	---	---	---	2,003	6,000
Water	15,380	15,380	---	---	---	---	---	---	---	---	---	---	---	---
Total	52,105	44,201	7,904	16	2,003	5,917	---	---	---	---	---	---	2,003	6,000
Rice														
Sewer	189,451	81,377	108,074	10,057	18,473	99,658	---	---	---	---	---	---	18,083	54,000
Water	145,121	112,270	32,851	10,050	---	42,901	---	---	---	---	108,075	---	---	---
Total	334,572	193,647	140,925	20,107	18,473	142,559	---	---	---	---	108,075	---	18,083	54,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Richfield														
Liquor	11,117,676	10,213,771	903,905	23,049	---	926,954	---	---	---	686,770	33,140	---	---	---
Recreation	1,183,460	1,518,117	(334,657)	79,171	79,575	(335,061)	---	---	---	(103,800)	593,767	---	79,575	75,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	980,077	995,837	(15,760)	5,492	92,143	(102,411)	---	---	---	---	61,773	---	92,143	90,000
Street Light Utility	274,182	---	274,182	915	---	275,097	---	---	---	260,000	---	---	---	---
Water and Sewer [3]	6,099,325	6,289,754	(190,429)	90,937	223,632	(323,124)	---	---	---	---	112,084	---	223,632	220,000
Total	19,654,720	19,017,479	637,241	199,564	395,350	441,455	---	---	---	842,970	800,764	---	395,350	385,000
Richmond														
Civic Arena	162,708	220,699	(57,991)	14,952	11,755	(54,794)	13,500	---	---	---	14,139	---	8,755	29,540
Wastewater	274,757	374,353	(99,596)	104,720	26,140	(21,016)	---	---	---	---	---	135,870	26,140	305,000
Water	176,768	146,509	30,259	35,186	35,864	29,581	---	---	---	125,120	---	---	34,232	15,000
Total	614,233	741,561	(127,328)	154,858	73,759	(46,229)	13,500	---	---	125,120	14,139	135,870	69,127	349,540
Riverton														
Sewer	11,809	8,048	3,761	271	---	4,032	---	---	---	---	---	---	---	---
Water	18,027	145,746	(127,719)	1,021	---	(126,698)	---	474,931	---	(17,981)	362,836	---	---	---
Total	29,836	153,794	(123,958)	1,292	---	(122,666)	---	474,931	---	(17,981)	362,836	---	---	---
Robbinsdale														
Broadway Court	679,582	434,397	245,185	26,942	202,747	69,380	---	---	---	---	---	---	191,464	125,000
Deputy Registrar	285,074	283,385	1,689	36	---	1,725	---	---	---	---	---	---	---	---
Liquor	2,647,370	2,438,123	209,247	17,898	---	227,145	---	---	---	75,000	---	---	---	---
Sanitary Sewer Utility	1,488,173	1,395,262	92,911	22,050	50,895	64,066	---	---	---	(177,008)	217,972	168,300	52,102	292,260
Solid Waste Removal	1,393,672	1,067,228	326,444	88,293	---	414,737	---	---	42,444	180,000	---	---	---	---
Storm Sewer Utility	699,952	339,472	360,480	65,650	63,243	362,887	---	---	---	9,245	198,972	36,300	65,614	260,340
Water Utility	1,393,631	891,312	502,319	30,783	58,826	474,276	---	---	---	(108,527)	105,270	125,400	60,886	316,400
Total	8,587,454	6,849,179	1,738,275	251,652	375,711	1,614,216	---	---	42,444	(21,290)	522,214	330,000	370,066	994,000
Rochester														
Electric Utility	142,768,456	127,900,737	14,867,719	802,951	4,598,081	11,072,589	---	---	---	8,379,843	10,969,496	---	4,153,669	3,841,384
Parking	4,763,393	4,107,969	655,424	320,074	131,500	843,998	---	5,537	2,238	797,198	585,897	---	---	---
Sewer Utility	16,873,321	16,540,462	332,859	901,194	5,533,911	(4,299,858)	---	---	9,219	3,349,352	2,814,872	---	5,533,911	3,190,000
Storm Water Utility	4,688,635	2,988,361	1,700,274	97,525	18,007	1,779,792	---	47,814	15,938	(536,178)	3,192,745	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	8,132,955	7,260,112	872,843	159,736	106,694	925,885	---	---	---	344,592	1,615,898	---	18,097	410,000
Total	177,226,760	158,797,641	18,429,119	2,281,480	10,388,193	10,322,406	---	53,351	27,395	12,334,807	19,178,908	---	9,705,677	7,441,384
Rockford														
Sewer	508,630	553,204	(44,574)	47,035	64,957	(62,496)	---	---	---	37,650	6,753	---	61,077	221,417
Water	405,049	339,883	65,166	51,311	77,864	38,613	---	---	---	37,650	---	---	74,208	112,500
Total	913,679	893,087	20,592	98,346	142,821	(23,883)	---	---	---	75,300	6,753	---	135,285	333,917
Rockville														
Sewer	254,885	419,637	(164,752)	395,698	95,331	135,615	14,651	---	---	---	---	---	95,117	459,806
Water	113,631	120,370	(6,739)	63,958	43,709	13,510	---	---	---	(5,106)	---	---	42,968	48,000
Total	368,516	540,007	(171,491)	459,656	139,040	149,125	14,651	---	---	(5,106)	---	---	138,085	507,806
Rogers														
Liquor	3,109,426	2,850,732	258,694	---	32,144	226,550	---	---	---	255,944	---	---	27,711	60,000
Sewer	644,857	823,394	(178,537)	268,524	50,382	39,605	---	---	---	61,069	174,553	---	50,382	216,920
Storm Sewer	304,390	398,256	(93,866)	9,164	---	(84,702)	---	---	---	16,946	20,120	---	---	---
Water	841,777	1,066,394	(224,617)	224,394	---	(223)	---	---	---	61,069	214,914	---	---	---
Total	4,900,450	5,138,776	(238,326)	502,082	82,526	181,230	---	---	---	395,028	409,587	---	78,093	276,920
Rollingstone														
Sewer	62,593	66,651	(4,058)	28,580	9,239	15,283	---	---	---	1,500	---	---	9,514	27,000
Water	46,480	69,523	(23,043)	1,471	---	(21,572)	---	---	---	16,000	---	---	---	---
Total	109,073	136,174	(27,101)	30,051	9,239	(6,289)	---	---	---	17,500	---	---	9,514	27,000
Roscoe														
Sewer	13,226	9,495	3,731	34,727	14,260	24,198	---	---	---	(12,210)	---	---	14,260	27,000
Water	6,595	7,053	(458)	---	---	(458)	---	---	---	(458)	---	---	---	---
Total	19,821	16,548	3,273	34,727	14,260	23,740	---	---	---	(12,668)	---	---	14,260	27,000
Rose Creek														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	62,143	40,238	21,905	127	---	22,032	---	---	---	---	847	---	---	---
Total	62,143	40,238	21,905	127	---	22,032	---	---	---	---	847	---	---	---
Roseau														
Electric	3,528,766	2,792,925	735,841	---	---	735,841	---	---	---	420,000	---	---	1	---
Garbage Collection	375,178	355,100	20,078	---	---	20,078	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	1,550,105	1,364,652	185,453	1,236	---	186,689	---	---	---	170,000	---	---	---	---
Roseau Court Townhomes	162,315	161,042	1,273	2,661	20,908	(16,974)	---	---	---	36,071	---	---	20,908	6,798
Sewer Service	344,531	426,820	(82,289)	10,899	13,434	(84,824)	10,899	---	---	---	---	---	14,077	64,781
Water	377,362	555,074	(177,712)	2,470	7,810	(183,052)	---	---	---	---	---	---	9,310	100,000
Total	6,338,257	5,655,613	682,644	17,266	42,152	657,758	10,899	---	---	626,071	---	---	44,296	171,579
Rosemount														
Arena	406,797	484,278	(77,481)	548	---	(76,933)	---	---	---	(111,500)	---	---	---	---
Sewer	1,306,193	2,301,436	(995,243)	381,978	3,554	(616,819)	---	---	---	2,649,072	696,573	---	3,554	---
Storm Water	836,024	940,692	(104,668)	151,027	69,473	(23,114)	---	---	---	(113,256)	530,604	1,545,000	69,473	155,000
Water	1,401,526	1,692,714	(291,188)	716,755	168,240	257,327	---	---	1,208	(97,855)	---	---	168,240	585,000
Total	3,950,540	5,419,120	(1,468,580)	1,250,308	241,267	(459,539)	---	---	1,208	2,326,461	1,227,177	1,545,000	241,267	740,000
Roseville														
Golf	302,610	338,860	(36,250)	14,535	---	(21,715)	---	---	---	---	7,742	---	---	---
Sanitary Sewer	3,600,334	3,763,009	(162,675)	395,252	---	232,577	---	---	321,188	---	379,268	---	---	---
Solid Waste and Recycling	500,537	479,235	21,302	71,236	---	92,538	---	---	69,775	---	---	---	---	---
Storm Water	840,919	787,419	53,500	87,238	69,299	71,439	---	---	---	---	57,124	---	---	---
Water	5,048,473	5,058,883	(10,410)	(983)	---	(11,393)	---	---	---	25,000	226,063	---	---	---
Total	10,292,873	10,427,406	(134,533)	567,278	69,299	363,446	---	---	390,963	25,000	670,197	---	---	---
Rothsay														
Sewer	47,187	46,421	766	---	---	766	---	---	---	(8,895)	9,952	---	---	---
Water	75,007	50,068	24,939	29,510	15,812	38,637	26,198	---	3,312	---	---	---	15,812	33,000
Total	122,194	96,489	25,705	29,510	15,812	39,403	26,198	---	3,312	(8,895)	9,952	---	15,812	33,000
Round Lake														
Broadband	---	3,452	(3,452)	---	---	(3,452)	---	---	---	---	---	---	---	---
Electric	499,574	410,037	89,537	469	---	90,006	---	---	---	49,876	9,013	---	---	---
Gas	213,453	243,367	(29,914)	14,785	---	(15,129)	---	---	---	(6,806)	2,208	---	---	---
Internet	56,866	67,626	(10,760)	---	---	(10,760)	---	---	---	---	730	---	---	---
Liquor	136,187	144,031	(7,844)	4,731	---	(3,113)	---	---	---	---	---	---	---	---
Pit-Stop	921,840	924,054	(2,214)	---	---	(2,214)	---	---	---	---	3,999	---	---	---
Sewer	24,678	43,144	(18,466)	15,971	---	(2,495)	---	---	---	(2,094)	---	---	---	---
Water	45,017	75,669	(30,652)	9,844	---	(20,808)	---	---	---	---	12,896	---	---	---
Total	1,897,615	1,911,380	(13,765)	45,800	---	32,035	---	---	---	40,976	28,846	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Royalton														
Refuse	83,512	89,483	(5,971)	3,336	---	(2,635)	---	---	---	---	2,572	---	---	---
Sewer	176,674	81,301	95,373	11,353	70,886	35,840	127	---	185	11,500	13,045	---	70,886	27,050
Water	143,346	86,312	57,034	9,542	3,753	62,823	---	---	---	1,500	5,267	---	3,753	24,950
Total	403,532	257,096	146,436	24,231	74,639	96,028	127	---	185	13,000	20,884	---	74,639	52,000
Rush City														
Liquor	1,047,685	1,046,825	860	105	---	965	---	---	---	31,000	15,774	---	---	---
Sewer	527,207	223,014	304,193	19,346	21,630	301,909	---	---	---	12,864	---	---	21,630	206,000
Sewer Access/Hookup	8,800	---	8,800	---	---	8,800	---	---	---	---	---	---	---	---
Water	522,607	278,272	244,335	13,977	29,328	228,984	---	---	---	(6,942)	---	---	29,328	207,000
Water Access/Hookup	4,300	---	4,300	---	---	4,300	---	---	---	---	---	---	---	---
Total	2,110,599	1,548,111	562,488	33,428	50,958	544,958	---	---	---	36,922	15,774	---	50,958	413,000
Rushford														
Electric	1,560,909	1,460,722	100,187	36,051	39,405	96,833	---	---	---	---	88,893	---	29,791	55,000
Liquor	458,793	535,628	(76,835)	2,394	705	(75,146)	---	---	---	---	728	---	---	---
Sewer	304,421	345,710	(41,289)	5,973	17,001	(52,317)	---	---	---	---	492,658	---	17,001	58,827
Water	353,855	369,990	(16,135)	11,758	44,494	(48,871)	---	130,877	54,933	---	605,570	828,977	43,762	87,000
Total	2,677,978	2,712,050	(34,072)	56,176	101,605	(79,501)	---	130,877	54,933	---	1,187,849	828,977	90,554	200,827
Rushford Village														
Sewer	55,471	29,945	25,526	2,110	2,299	25,337	---	---	---	---	---	---	2,299	9,090
Water	29,245	39,746	(10,501)	2,447	---	(8,054)	---	---	---	---	---	---	---	---
Total	84,716	69,691	15,025	4,557	2,299	17,283	---	---	---	---	---	---	2,299	9,090
Rushmore														
Electric	236,527	236,250	277	35,184	---	35,461	---	---	---	50,000	---	---	---	---
Sewer	67,603	64,188	3,415	1,470	4,034	851	---	---	---	---	5,522	---	4,034	21,000
Water	54,703	88,334	(33,631)	---	---	(33,631)	---	---	---	---	4,872	---	---	---
Total	358,833	388,772	(29,939)	36,654	4,034	2,681	---	---	---	50,000	10,394	---	4,034	21,000
Russell														
Liquor	242,721	248,199	(5,478)	2,097	---	(3,381)	---	---	---	---	1,351	---	---	---
Refuse	22,271	23,075	(804)	247	---	(557)	---	---	---	---	---	---	---	---
Sewer	41,451	59,551	(18,100)	7,702	650	(11,048)	---	---	---	30,000	---	---	650	9,667

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	51,058	52,448	(1,390)	705	---	(685)	---	---	---	---	---	---	---	---	
Total	357,501	383,273	(25,772)	10,751	650	(15,671)	---	---	---	30,000	1,351	---	650	9,667	
Ruthon															
Garbage	15,780	13,479	2,301	29	---	2,330	---	---	---	7,500	---	---	---	---	
Sewer	24,893	38,885	(13,992)	1,166	14	(12,840)	---	---	---	---	---	---	14	---	
Water	33,212	38,788	(5,576)	13,617	9,422	(1,381)	---	---	---	(7,500)	---	---	9,150	10,000	
Total	73,885	91,152	(17,267)	14,812	9,436	(11,891)	---	---	---	---	---	---	9,164	10,000	
Sabin															
Garbage	43,272	36,600	6,672	---	---	6,672	---	---	---	---	---	---	---	---	
Mosquito Control	263	1,532	(1,269)	---	---	(1,269)	---	---	---	---	---	---	---	---	
Recycle	8,881	4,743	4,138	---	---	4,138	---	---	---	---	---	---	---	---	
Sewer	33,412	61,471	(28,059)	---	---	(28,059)	---	---	---	---	---	---	---	---	
Water	134,865	44,548	90,317	33,720	38,497	85,540	33,720	---	---	---	---	---	38,497	59,310	
Total	220,693	148,894	71,799	33,720	38,497	67,022	33,720	---	---	---	---	---	38,497	59,310	
Sacred Heart															
Economic Development Authority	74,629	49,646	24,983	13,537	36,725	1,795	---	---	---	---	---	---	36,993	39,877	
Liquor	452,818	456,620	(3,802)	9,224	1,778	3,644	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	131,445	171,712	(40,267)	79,370	10,519	28,584	74,360	---	---	---	3,810	---	10,771	73,549	
Total	658,892	677,978	(19,086)	102,131	49,022	34,023	74,360	---	---	---	3,810	---	47,764	113,426	
Saint Anthony															
Liquor	6,826,901	6,338,747	488,154	264	22,620	465,798	---	---	---	400,000	53,638	---	10,606	90,000	
Sewer	789,872	919,561	(129,689)	1,618	37,074	(165,145)	---	---	---	39,000	---	---	36,284	42,500	
Water	785,642	789,278	(3,636)	1,618	37,074	(39,092)	---	---	---	39,000	---	---	36,284	42,500	
Total	8,402,415	8,047,586	354,829	3,500	96,768	261,561	---	---	---	478,000	53,638	---	83,174	175,000	
Saint Augusta															
Sewer	143,284	217,494	(74,210)	26,186	82,006	(130,030)	---	---	1,430,949	56,195	3,288,934	1,839,043	82,006	206,821	
Street Utility	3,909	3,611	298	70	---	368	---	---	---	(300)	---	---	---	---	
Water	160,574	232,712	(72,138)	14,209	47,408	(105,337)	---	---	---	27,678	6,180	---	47,408	121,679	
Total	307,767	453,817	(146,050)	40,465	129,414	(234,999)	---	---	1,430,949	83,573	3,295,114	1,839,043	129,414	328,500	
Saint Bonifacius															
Sewer	216,489	227,386	(10,897)	---	---	(10,897)	---	---	---	62,050	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	47,949	16,923	31,026	---	12,300	18,726	---	---	---	---	---	---	12,300	15,000
Water	329,065	188,893	140,172	---	43,434	96,738	---	---	---	99,040	223,661	593,571	40,537	66,965
Total	593,503	433,202	160,301	---	55,734	104,567	---	---	---	161,090	223,661	593,571	52,837	81,965
Saint Charles														
Ambulance	184,997	223,976	(38,979)	22,961	4,771	(20,789)	---	---	---	6,500	---	---	4,771	14,687
Electric	2,836,318	2,498,071	338,247	32,075	123,197	247,125	---	---	---	121,473	52,068	---	123,197	175,000
Garbage	162,612	173,606	(10,994)	11,474	---	480	---	---	---	---	---	---	---	---
Sewer	635,929	507,893	128,036	22,990	15,708	135,318	---	---	---	---	37,589	---	15,708	156,750
Storm Water	82,589	24,584	58,005	264	---	58,269	---	---	---	(26,270)	120,444	---	---	---
Water	487,955	358,526	129,429	13,067	16,894	125,602	---	---	---	6,700	45,713	---	16,894	121,250
Total	4,390,400	3,786,656	603,744	102,831	160,570	546,005	---	---	---	108,403	255,814	---	160,570	467,687
Saint Clair														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	268,207	229,622	38,585	38,421	54,181	22,825	25,760	---	---	---	---	---	39,711	168,851
Water	134,880	113,188	21,692	59,831	80,885	638	44,122	---	---	---	49,389	841,221	73,096	793,691
Total	403,087	342,810	60,277	98,252	135,066	23,463	69,882	---	---	---	49,389	841,221	112,807	962,542
Saint Cloud														
Civic Center	1,102,641	1,890,806	(788,165)	2,370,685	3,887	1,578,633	444,578	---	1,879,639	(2,253,879)	3,563,029	22,087,688	---	---
Housing and Redevelopment Authority	3,204,199	10,843,811	(7,639,612)	7,499,251	267,154	(407,515)	---	7,046,710	362,192	(9,910,216)	708,132	---	267,154	407,912
Hydroelectric Utility	2,540,961	807,175	1,733,786	13,992	461,648	1,286,130	---	---	---	---	141,766	---	461,648	1,140,000
Municipal Athletic Complex	1,178,568	1,623,413	(444,845)	315,696	194,692	(323,841)	33,346	---	---	(419,703)	81,427	---	194,692	347,955
Parking System	1,508,842	1,462,919	45,923	262,192	199,672	108,443	---	---	---	(520,740)	3,912	---	199,672	250,000
Refuse Service	3,077,779	2,569,751	508,028	13,781	---	521,809	---	---	---	---	---	---	---	---
Storm Water Utility	844,700	661,440	183,260	84,814	---	268,074	---	---	46,300	---	---	---	---	---
Wastewater Utility	6,774,682	7,477,695	(703,013)	632,901	260,448	(330,560)	---	---	500,000	1,149,572	26,008,035	19,565,462	260,448	934,458
Water Utility	8,889,626	7,447,263	1,442,363	84,256	453,336	1,073,283	---	---	42,500	603,227	3,648,517	3,379,938	453,336	2,394,400
Total	29,121,998	34,784,273	(5,662,275)	11,277,568	1,840,837	3,774,456	477,924	7,046,710	2,830,631	(11,351,739)	34,154,818	45,033,088	1,836,950	5,474,725
Saint Francis														
Liquor	2,050,403	1,900,572	149,831	34,363	---	184,194	---	---	---	60,000	112,360	---	---	---
Sewer	805,969	645,808	160,161	207,783	155,121	212,823	---	---	---	(613,913)	1,158,413	1,554,217	155,121	184,250
Water	1,063,256	745,033	318,223	176,232	335,194	159,261	---	---	---	126,320	34,906	---	335,194	432,410
Total	3,919,628	3,291,413	628,215	418,378	490,315	556,278	---	---	---	(427,593)	1,305,679	1,554,217	490,315	616,660

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Saint Hilaire														
Liquor	458,469	473,558	(15,089)	2,296	---	(12,793)	---	---	---	---	---	---	---	---
Sewer	75,201	11,264	63,937	2,015	4,579	61,373	---	2,015	---	7,014	314,597	314,601	4,579	46,482
Water	30,535	20,751	9,784	4,498	---	14,282	---	---	---	---	---	---	---	---
Total	564,205	505,573	58,632	8,809	4,579	62,862	---	2,015	---	7,014	314,597	314,601	4,579	46,482
Saint James														
Economic Development Authority - Housing	217,462	148,022	69,440	1,389	43,168	27,661	---	---	---	12,000	27,888	---	43,168	31,472
Electric	5,095,307	4,286,887	808,420	20,410	124,776	704,054	---	---	---	371,000	4,579	2,365,000	124,776	2,630,000
Liquor	970,194	849,211	120,983	2,815	---	123,798	---	---	---	39,000	6,784	---	---	---
Wastewater Treatment	2,058,536	880,836	1,177,700	69	9,828	1,167,941	---	---	---	130,454	4,864,096	2,867,704	9,828	1,954
Water	858,879	750,396	108,483	2,339	59,801	51,021	---	---	---	130,204	896,642	900,410	59,801	115,747
Total	9,200,378	6,915,352	2,285,026	27,022	237,573	2,074,475	---	---	---	682,658	5,799,989	6,133,114	237,573	2,779,173
Saint Joseph														
Refuse	289,605	304,316	(14,711)	6,738	---	(7,973)	---	---	---	---	---	---	---	---
Sewer	624,308	808,840	(184,532)	43,732	38,172	(178,972)	---	25,000	---	7,800	1,015,000	1,015,000	33,438	115,000
Storm Sewer	99,294	162,833	(63,539)	6,669	74	(56,944)	---	---	---	44,075	---	---	---	---
Water	466,004	724,362	(258,358)	40,566	314,314	(532,106)	---	---	---	(461,291)	---	---	293,564	409,000
Total	1,479,211	2,000,351	(521,140)	97,705	352,560	(775,995)	---	25,000	---	(409,416)	1,015,000	1,015,000	327,002	524,000
Saint Leo														
Liquor [21]	24,307	36,632	(12,325)	16,653	---	4,328	---	---	---	17,486	---	---	---	---
Refuse	7,998	7,624	374	---	---	374	---	---	---	---	---	---	---	---
Sewer	15,368	12,090	3,278	139	---	3,417	---	---	---	---	---	---	---	---
Water	11,919	8,532	3,387	217	---	3,604	---	---	---	---	---	---	---	---
Total	59,592	64,878	(5,286)	17,009	---	11,723	---	---	---	17,486	---	---	---	---
Saint Louis Park														
Sewer Utility	5,277,473	4,136,072	1,141,401	31,877	2,376	1,170,902	---	---	---	764,244	188,229	---	---	---
Solid Waste	2,719,376	2,115,261	604,115	140,409	---	744,524	---	---	---	1,288,100	---	---	---	---
Storm Water Utility	1,829,792	1,161,770	668,022	22,937	141,966	548,993	---	---	---	368,491	9,514	2,799,929	121,133	1,820,000
Water Utility	4,148,394	3,449,184	699,210	---	386,139	313,071	---	---	---	938,086	985,608	1,266,998	283,372	120,000
Wireless	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	13,975,035	10,862,287	3,112,748	195,223	530,481	2,777,490	---	---	---	3,358,921	1,183,351	4,066,927	404,505	1,940,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Saint Martin														
Sewer	31,525	12,235	19,290	---	---	19,290	---	---	---	---	---	---	---	---
Water	66,176	28,855	37,321	8,446	2,605	43,162	---	---	---	25,000	---	---	2,605	7,396
Total	97,701	41,090	56,611	8,446	2,605	62,452	---	---	---	25,000	---	---	2,605	7,396
Saint Michael														
Sewer	1,408,016	1,238,023	169,993	6,966	80,948	96,011	---	---	---	---	61,957	3,710,000	80,948	4,497,954
Storm Water	134,584	99,175	35,409	7,948	1,623	41,734	---	---	---	125,000	---	---	1,623	2,038
Water	439,974	507,044	(67,070)	19,070	23,442	(71,442)	---	---	---	250,000	---	---	23,442	31,334
Total	1,982,574	1,844,242	138,332	33,984	106,013	66,303	---	---	---	375,000	61,957	3,710,000	106,013	4,531,326
Saint Paul														
Housing and Redevelopment Authority - Loan Enterprise	504,285	1,180,942	(676,657)	404,335	505,403	(777,725)	---	213,191	81,138	(1,609,021)	206,592	7,855,000	181,970	2,510,000
Housing and Redevelopment Authority - Parking	11,394,497	8,277,388	3,117,109	1,759,625	3,297,032	1,579,702	1,258,761	---	---	54,129	1,035,915	37,065,710	3,138,633	43,610,000
Impound Lot	3,305,857	3,275,667	30,190	---	---	30,190	---	---	---	146,612	---	---	---	---
Port Authority	6,487,908	21,333,628	(14,845,720)	16,875,642	2,276,952	(247,030)	4,091,063	---	---	---	763,318	4,071,408	511,076	2,156,663
Regional Water Services	41,995,927	37,383,408	4,612,519	674,755	2,216,493	3,070,781	---	---	---	---	21,934,337	1,548,573	1,336,379	2,727,921
RiverCentre Convention & Visitors Authority	7,601,973	9,884,941	(2,282,968)	1,808,769	88,817	(563,016)	1,493,389	---	---	(1,247,111)	1,502,471	275,000	86,882	1,139,990
RiverPrint Saint Paul/Ramsey County	1,286,696	1,348,379	(61,683)	---	---	(61,683)	---	---	---	---	---	---	---	---
Sewer Utility	46,972,750	30,430,581	16,542,169	532,117	2,483,950	14,590,336	---	---	---	17,145,270	2,410,217	8,916,333	2,421,364	3,101,861
Special Services	3,984,856	4,162,364	(177,508)	42,165	297,782	(433,125)	---	---	---	(234,597)	135,876	---	290,561	250,000
Watergate Marina	5,300	5,883	(583)	---	---	(583)	---	---	---	---	---	---	---	---
Total	123,540,049	117,283,181	6,256,868	22,097,408	11,166,429	17,187,847	6,843,213	213,191	81,138	14,255,282	27,988,726	59,732,024	7,966,865	55,496,435
Saint Paul Park														
Sewer	579,765	596,966	(17,201)	897	---	(16,304)	---	---	---	---	---	---	---	---
Water	478,487	434,501	43,986	32,860	---	76,846	---	---	---	---	---	---	---	---
Total	1,058,252	1,031,467	26,785	33,757	---	60,542	---	---	---	---	---	---	---	---
Saint Peter														
Electric Utility	10,068,637	8,985,931	1,082,706	151,323	411,210	822,819	---	---	1,408	894,445	2,310,102	4,435,000	443,495	4,890,000
Environmental Services	727,110	643,048	84,062	1,911	---	85,973	---	---	326	2,933	---	---	---	---
Heartland Transit	78,703	286,001	(207,298)	200,307	---	(6,991)	---	---	200,307	88	---	---	---	---
Hospital	16,091,950	16,688,268	(596,318)	124,595	883,649	(1,355,372)	---	---	---	---	412,118	14,288,291	933,223	14,085,000
Housing and Redevelopment Authority	239,068	314,476	(75,408)	89,750	1,496	12,846	---	---	---	---	89,297	---	---	---
Long-Term Care Facility	950,514	225,203	725,311	1	796,397	(71,085)	---	---	---	---	---	---	779,356	159,880

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Medical Office Building	567,022	186,770	380,252	1,872	170,711	211,413	---	---	---	---	---	---	147,260	---
Storm Water	480,057	404,915	75,142	5,719	10,170	70,691	---	---	43	1,651	330,402	282,750	5,179	33,300
Telecommunication	146,881	14,505	132,376	195	---	132,571	---	---	---	146,881	---	---	---	---
Waste Water Utility	3,369,009	2,447,173	921,836	2,399	389,553	534,682	---	---	1,048	233,583	139,782	468,930	390,125	1,101,520
Water Utility	1,825,045	1,355,615	469,430	15,193	341,848	142,775	---	---	756	988,856	11,749,878	12,590,134	208,592	157,871
Total	34,543,996	31,551,905	2,992,091	593,265	3,005,034	580,322	---	---	203,888	2,268,437	15,031,579	32,065,105	2,907,230	20,427,571
Sanborn														
Garbage	18,490	16,666	1,824	---	---	1,824	---	---	---	---	---	---	---	---
Sewage Disposal	18,067	16,298	1,769	1,562	2,412	919	---	---	---	---	---	---	2,412	1,500
Water	56,962	76,229	(19,267)	58,937	50,224	(10,554)	15,691	---	---	---	---	---	50,224	17,500
Total	93,519	109,193	(15,674)	60,499	52,636	(7,811)	15,691	---	---	---	---	---	52,636	19,000
Sandstone														
Golf	135,561	209,360	(73,799)	---	5,204	(79,003)	---	---	---	---	---	---	2,834	---
Sewer	410,091	299,908	110,183	31,760	---	141,943	---	---	---	174,796	---	---	---	---
Storm Sewer	36,459	34,798	1,661	1,344	---	3,005	---	---	---	3,000	---	---	---	---
Water	205,827	193,457	12,370	9,031	---	21,401	---	---	---	51,000	25,692	---	---	---
Wild River Apartments	526,205	403,831	122,374	---	215,924	(93,550)	148,225	---	---	(148,225)	---	---	212,923	150,000
Total	1,314,143	1,141,354	172,789	42,135	221,128	(6,204)	148,225	---	---	80,571	25,692	---	215,757	150,000
Sargeant														
Sewer	11,137	16,738	(5,601)	4,211	---	(1,390)	---	---	---	---	---	---	---	---
Water	5,447	14,600	(9,153)	317	---	(8,836)	---	---	---	---	---	---	---	---
Total	16,584	31,338	(14,754)	4,528	---	(10,226)	---	---	---	---	---	---	---	---
Sartell														
Sewer	1,364,274	1,675,381	(311,107)	17,756	292,578	(585,929)	---	---	---	(665,265)	---	2,525,000	269,789	684,300
Storm Sewer	242,328	493,986	(251,658)	112	---	(251,546)	---	---	---	88,516	---	---	---	---
Water	1,387,380	1,591,882	(204,502)	42,259	653,836	(816,079)	---	---	---	(383,265)	2,989	2,690,000	653,077	710,000
Total	2,993,982	3,761,249	(767,267)	60,127	946,414	(1,653,554)	---	---	---	(960,014)	2,989	5,215,000	922,866	1,394,300
Sauk Centre														
Housing and Redevelopment Authority	205,354	215,077	(9,723)	101,924	33,482	58,719	---	101,239	---	---	122,396	---	---	---
Public Utilities Commission [4][6][29]	6,017,727	5,551,553	466,174	157,338	226,841	396,671	---	---	---	---	190,086	---	69,821	231,316
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
St. Michaels Hospital and Nursing Home [11][29]	18,304,776	17,837,452	467,324	415,504	283,121	599,707	---	---	---	---	596,449	---	580,025	9,635,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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 [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	24,527,857	23,604,082	923,775	674,766	543,444	1,055,097	---	101,239	---	---	908,931	---	649,846	9,866,316
Sauk Rapids														
Liquor	2,285,330	2,195,229	90,101	45,102	---	135,203	---	21,689	---	110,000	---	---	---	---
Sewer	1,115,108	1,099,451	15,657	123,161	15,716	123,102	---	---	---	---	64,000	---	15,716	80,000
Storm Water	159,109	306,303	(147,194)	15,440	---	(131,754)	---	---	---	---	81,139	---	---	---
Water	1,558,407	1,417,909	140,498	243,068	409,824	(26,258)	---	---	---	---	239,509	6,915,000	478,641	425,000
Total	5,117,954	5,018,892	99,062	426,771	425,540	100,293	---	21,689	---	110,000	384,648	6,915,000	494,357	505,000
Savage														
Liquor	5,181,548	4,954,769	226,779	---	71,462	155,317	---	---	---	200,000	---	---	71,462	110,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	1,413,006	1,843,895	(430,889)	72,076	106,077	(464,890)	---	---	---	88,000	416,888	1,315,000	106,077	215,000
Street Light	331,197	300,908	30,289	---	27	30,262	---	---	---	---	37,813	---	---	---
Water and Sewer [3]	6,077,544	9,364,676	(3,287,132)	73,931	841,294	(4,054,495)	---	---	---	422,567	361,130	6,805,000	841,294	1,606,000
Total	13,003,295	16,464,248	(3,460,953)	146,007	1,018,860	(4,333,806)	---	---	---	710,567	815,831	8,120,000	1,018,833	1,931,000
Scandia														
Sewer	61,236	67,359	(6,123)	6,833	---	710	---	---	---	3,645	---	---	---	---
Total	61,236	67,359	(6,123)	6,833	---	710	---	---	---	3,645	---	---	---	---
Scanlon														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	324,193	234,062	90,131	15,506	15,522	90,115	---	---	---	---	45,128	---	14,506	125,000
Total	324,193	234,062	90,131	15,506	15,522	90,115	---	---	---	---	45,128	---	14,506	125,000
Seaforth														
Garbage	3,265	3,253	12	---	---	12	---	---	---	---	---	---	---	---
Wastewater	12,597	5,386	7,211	10	8,373	(1,152)	---	60,916	549,000	(216,000)	702,918	143,000	8,373	143,000
Water	8,146	7,382	764	150	7,071	(6,157)	---	491,180	---	216,000	478,456	216,000	7,071	216,000
Total	24,008	16,021	7,987	160	15,444	(7,297)	---	552,096	549,000	---	1,181,374	359,000	15,444	359,000
Sebeka														
Liquor	454,068	445,383	8,685	204	---	8,889	---	---	---	9,000	---	---	---	---
Sewer	132,974	128,734	4,240	442	3,749	933	---	---	---	33,500	---	---	3,749	12,100

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	132,223	73,605	58,618	1,034	22,084	37,568	---	---	---	32,000	---	---	22,084	45,900	
Total	719,265	647,722	71,543	1,680	25,833	47,390	---	---	---	74,500	---	---	25,833	58,000	
Shafer															
Sewer	147,252	183,333	(36,081)	53,902	52,805	(34,984)	---	---	---	---	---	---	51,533	95,829	
Storm Water	6,840	7,001	(161)	548	---	387	---	---	---	---	---	---	---	---	
Water	80,469	138,057	(57,588)	35,067	27,419	(49,940)	---	---	---	---	71,316	---	25,378	22,500	
Total	234,561	328,391	(93,830)	89,517	80,224	(84,537)	---	---	---	---	71,316	---	76,911	118,329	
Shakopee															
Electric	36,643,018	31,752,857	4,890,161	505,789	947,553	4,448,397	---	---	---	1,173,056	2,467,641	---	858,466	661,000	
Sewer	3,460,974	3,683,168	(222,194)	530,302	2,249	305,859	---	---	---	50,000	482,020	---	---	---	
Storm Drainage	1,187,229	1,787,295	(600,066)	555,052	5,454	(50,468)	---	---	---	50,000	789,249	---	---	---	
Water	4,295,574	3,214,125	1,081,449	188,788	78,954	1,191,283	---	---	---	816,350	470,588	---	68,957	104,000	
Total	45,586,795	40,437,445	5,149,350	1,779,931	1,034,210	5,895,071	---	---	---	2,089,406	4,209,498	---	927,423	765,000	
Shelly															
Garbage	20,060	20,173	(113)	---	---	(113)	---	---	---	---	---	---	---	---	
Lights	206,558	169,677	36,881	5,854	---	42,735	---	---	---	5,000	---	---	---	---	
Sewer	44,835	13,694	31,141	79	22,922	8,298	---	192,560	392,875	---	504,214	411,000	22,922	422,000	
Water	28,104	14,165	13,939	1,063	3,485	11,517	---	---	---	---	---	---	3,485	3,500	
Total	299,557	217,709	81,848	6,996	26,407	62,437	---	192,560	392,875	5,000	504,214	411,000	26,407	425,500	
Sherburn															
Economic Development Authority	70,972	37,922	33,050	38	18,465	14,623	---	---	---	---	---	---	18,465	5,190	
Liquor	767,339	777,945	(10,606)	2,176	---	(8,430)	---	---	---	15,000	3,723	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Temperance Lake Ridge	1,112,264	794,179	318,085	104,918	231,053	191,950	---	---	---	---	43,983	---	231,053	112,727	
Water and Sewer [3]	265,730	232,524	33,206	8,405	1,680	39,931	---	---	---	---	1,224,434	1,021,291	1,680	30,000	
Total	2,216,305	1,842,570	373,735	115,537	251,198	238,074	---	---	---	15,000	1,272,140	1,021,291	251,198	147,917	
Shoreview															
Sewer	3,254,199	3,149,318	104,881	19,801	57,495	67,187	---	---	---	127,037	217,063	985,000	57,495	80,000	
Street Lights	348,778	283,118	65,660	2,221	26	67,855	---	---	---	6,000	100,799	---	---	---	
Surface Water	926,154	848,631	77,523	11,396	90,408	(1,489)	---	---	---	40,000	457,154	355,000	90,408	130,000	
Water	2,009,301	1,882,994	126,307	33,279	192,894	(33,308)	---	---	---	151,037	321,646	1,240,000	192,894	425,000	
Total	6,538,432	6,164,061	374,371	66,697	340,823	100,245	---	---	---	324,074	1,096,662	2,580,000	340,797	635,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Shorewood														
Liquor [21]	---	25	(25)	8,345	---	8,320	---	---	---	873,431	---	---	---	---
Recycling	146,002	173,896	(27,894)	24,216	---	(3,678)	---	---	---	---	---	---	---	---
Sewer	840,413	980,173	(139,760)	43,070	---	(96,690)	---	---	---	(60,000)	123,479	---	---	---
Storm Water Management Utility	198,470	131,107	67,363	10,962	---	78,325	---	---	---	---	---	---	---	---
Water	468,889	518,479	(49,590)	231,789	125,407	56,792	---	---	---	---	35,188	---	121,083	250,000
Total	1,653,774	1,803,680	(149,906)	318,382	125,407	43,069	---	---	---	813,431	158,667	---	121,083	250,000
Silver Bay														
Liquor	909,821	866,196	43,625	4,705	16,989	31,341	---	---	---	---	4,360	---	17,301	44,012
Sewer	439,243	455,825	(16,582)	6,324	14,900	(25,158)	---	---	---	---	---	---	15,738	82,298
Water	661,114	609,957	51,157	26,842	19,336	58,663	---	---	7,448	---	14,250	---	19,860	69,000
Total	2,010,178	1,931,978	78,200	37,871	51,225	64,846	---	---	7,448	---	18,610	---	52,899	195,310
Silver Lake														
Liquor	563,658	555,675	7,983	618	---	8,601	---	---	---	5,000	6,864	---	---	---
Sewer	100,879	111,874	(10,995)	8,552	14,340	(16,783)	---	---	---	---	14,437	---	14,340	35,000
Water	80,078	49,022	31,056	13,719	---	44,775	---	---	---	4,400	4,235	---	---	---
Total	744,615	716,571	28,044	22,889	14,340	36,593	---	---	---	9,400	25,536	---	14,340	35,000
Skyline														
Refuse	22,778	22,427	351	---	---	351	---	---	---	---	---	---	---	---
Sewer	19,078	52,864	(33,786)	82,797	10,528	38,483	---	---	---	---	---	---	8,310	63,101
Water	77,882	25,299	52,583	---	20,198	32,385	---	---	---	---	---	---	17,522	35,000
Total	119,738	100,590	19,148	82,797	30,726	71,219	---	---	---	---	---	---	25,832	98,101
Slayton														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [1]	517,268	390,472	126,796	40,021	7,728	159,089	---	---	---	1,500	284,108	---	2,266	14,967
Total	517,268	390,472	126,796	40,021	7,728	159,089	---	---	---	1,500	284,108	---	2,266	14,967
Sleepy Eye														
Ambulance	156,251	149,495	6,756	24,472	---	31,228	---	---	---	---	127,080	---	---	---
Liquor	550,503	532,049	18,454	3,832	---	22,286	---	---	---	---	12,122	---	---	---
Medical Center	11,216,660	10,501,222	715,438	170,377	215,660	670,155	---	---	---	---	406,492	---	209,712	88,000
Public Utilities Commission [4]	4,663,805	4,364,891	298,914	145,473	154,987	289,400	---	---	---	243,845	2,681,753	2,364,605	76,490	412,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	346,374	110,310	236,064	237,853	---	473,917	---	---	---	150,000	41,554	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	16,933,593	15,657,967	1,275,626	582,007	370,647	1,486,986	---	---	---	393,845	3,269,001	2,364,605	286,202	500,000
Sobieski														
Community Center	17,555	23,832	(6,277)	23,507	---	17,230	---	---	---	---	---	---	---	---
Refuse and Recycling	15,136	18,834	(3,698)	3,543	---	(155)	---	---	---	---	---	---	---	---
Sewer	11,272	8,758	2,514	4,517	---	7,031	4,291	---	---	---	---	---	---	---
Total	43,963	51,424	(7,461)	31,567	---	24,106	4,291	---	---	---	---	---	---	---
South Haven														
Liquor	252,802	248,650	4,152	2,546	---	6,698	---	---	---	11,481	1,824	---	---	---
Sewer	45,238	64,684	(19,446)	1,508	20,983	(38,921)	---	---	---	---	---	---	20,983	14,000
Water	15,025	13,185	1,840	464	---	2,304	---	---	---	---	---	---	---	---
Total	313,065	326,519	(13,454)	4,518	20,983	(29,919)	---	---	---	11,481	1,824	---	20,983	14,000
South Saint Paul														
Business Loans	53,456	24,118	29,338	4,285	---	33,623	---	---	---	---	---	---	---	---
CDBG Dakota County	113,649	1,698	111,951	---	---	111,951	---	---	---	54,529	---	---	---	---
CDBG Rehab Loans	59,154	16,539	42,615	---	---	42,615	---	---	---	26,728	---	---	---	---
Capital Fund	34,747	34,747	---	---	---	---	---	---	---	332,528	---	---	---	---
Concord Street TIF	---	426,444	(426,444)	1,504,538	---	1,078,094	---	---	---	---	---	---	---	---
Congregate Housing	225,662	289,608	(63,946)	---	---	(63,946)	---	---	---	(63,946)	---	---	---	---
HOPE Rehab Loans	20,487	4,997	15,490	---	---	15,490	---	---	---	(38,807)	---	---	---	---
Housing Trust	453,278	453,278	---	---	---	---	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Development	2,800	3,776	(976)	---	---	(976)	---	---	---	---	---	---	---	---
Low Rent Housing	1,753,121	2,210,089	(456,968)	82,358	37,678	(412,288)	---	---	---	(268,582)	---	---	---	---
Parking Lot	13,548	20,832	(7,284)	---	---	(7,284)	---	---	---	---	---	---	---	---
Section 8 Voucher	2,432,178	2,448,834	(16,656)	2,058	---	(14,598)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	344,439	276,950	67,489	22,663	---	90,152	---	---	226,400	81,411	10,165	---	---	---
Street Light	206,162	166,765	39,397	---	---	39,397	---	---	---	20,000	---	---	---	---
TIF	---	3,825	(3,825)	30,233	30,940	(4,532)	---	---	---	---	---	---	---	---
Tax Levy Rediscover	2,000	210,005	(208,005)	---	222,898	(430,903)	---	---	---	(467,757)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer [3]	4,475,992	4,002,193	473,799	138,463	26,590	585,672	---	---	---	2,455,317	227,419	2,801,000	10,377	---
Total	10,190,673	10,594,698	(404,025)	1,784,598	318,106	1,062,467	---	---	226,400	2,131,421	237,584	2,801,000	10,377	---
Spicer														
Sewer	435,125	538,308	(103,183)	10,455	---	(92,728)	---	---	---	---	---	---	---	---
Water	261,964	358,323	(96,359)	3,199	---	(93,160)	---	---	---	(30,000)	---	---	---	---
Total	697,089	896,631	(199,542)	13,654	---	(185,888)	---	---	---	(30,000)	---	---	---	---
Spring Grove														
Light	397,409	151,348	246,061	23,961	---	270,022	---	---	---	130,340	---	---	---	---
Liquor	368,141	352,260	15,881	1,060	---	16,941	---	---	---	---	---	---	---	---
Sewer	190,516	190,613	(97)	745	---	648	---	---	---	2,500	81,500	---	---	---
Water	197,183	126,120	71,063	489	---	71,552	---	---	---	5,151	48,500	---	---	---
Total	1,153,249	820,341	332,908	26,255	---	359,163	---	---	---	137,991	130,000	---	---	---
Spring Lake Park														
Liquor	2,302,346	2,266,995	35,351	35,201	43,553	26,999	---	---	---	150,000	3,016	---	---	---
Sewer Utility	703,777	701,039	2,738	34,030	---	36,768	---	---	---	---	---	---	---	---
Water Utility	776,493	710,267	66,226	211,785	79,313	198,698	---	---	---	---	6,990	---	81,046	170,000
Total	3,782,616	3,678,301	104,315	281,016	122,866	262,465	---	---	---	150,000	10,006	---	81,046	170,000
Spring Park														
Sewer	457,509	375,914	81,595	4,515	---	86,110	---	---	---	48,750	303,777	333,730	---	---
Water	374,144	288,258	85,886	8,501	---	94,387	---	---	---	53,182	21,029	541,708	---	---
Total	831,653	664,172	167,481	13,016	---	180,497	---	---	---	101,932	324,806	875,438	---	---
Spring Valley														
Ambulance	277,579	258,726	18,853	29,883	---	48,736	---	---	---	40,000	29,397	---	---	---
Electric	2,218,853	2,140,587	78,266	25,918	46,978	57,206	---	---	---	67,611	62,708	---	45,020	15,000
Sewer Rental	381,472	440,354	(58,882)	7,564	7,641	(58,959)	---	---	---	---	21,324	---	7,790	9,000
Storm Water Utility	77,644	27,323	50,321	1,892	27,571	24,642	---	---	---	---	---	---	28,169	36,000
Water	326,420	313,988	12,432	16,624	3,440	25,616	---	---	---	(25,072)	316,299	---	3,440	30,433
Total	3,281,968	3,180,978	100,990	81,881	85,630	97,241	---	---	---	82,539	429,728	---	84,419	90,433
Springfield														
Community Ambulance	146,491	130,669	15,822	19,874	---	35,696	---	---	---	---	8,000	---	---	---
Electric Utility	2,751,327	2,725,768	25,559	13,673	396	38,836	---	---	---	(243,334)	345,498	---	396	327
Rental Housing	179,013	105,084	73,929	2,386	113,400	(37,085)	---	---	---	---	349,315	---	101,016	33,575

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	292,443	272,507	19,936	3,574	6,334	17,176	---	---	---	11,667	42,493	---	6,334	21,528
Water Utility	325,790	305,988	19,802	2,934	9,879	12,857	---	---	---	166,667	59,913	---	10,602	9,145
Total	3,695,064	3,540,016	155,048	42,441	130,009	67,480	---	---	---	(65,000)	805,219	---	118,348	64,575
Stacy														
Liquor	2,581,853	2,389,190	192,663	28,142	89,170	131,635	---	---	---	20,000	4,862	---	83,779	65,000
Sewer	252,639	192,747	59,892	92,776	39,836	112,832	91,854	---	---	(115,000)	---	---	38,157	211,147
Storm Sewer	26,722	8,807	17,915	205	2,289	15,831	---	---	---	---	---	---	2,460	10,000
Water	142,902	157,070	(14,168)	80,761	31,122	35,471	74,998	---	---	13,762	---	---	32,496	60,000
Total	3,004,116	2,747,814	256,302	201,884	162,417	295,769	166,852	---	---	(81,238)	4,862	---	156,892	346,147
Staples														
Community Center	112,882	276,201	(163,319)	166,931	---	3,612	80,880	---	77,749	---	---	---	---	---
Light	2,328,655	2,188,283	140,372	24,438	192	164,618	---	---	---	---	91,437	---	---	---
Sewer	341,849	367,482	(25,633)	---	321	(25,954)	---	---	---	---	---	---	---	---
Water	390,202	425,246	(35,044)	13,795	35,805	(57,054)	---	---	---	---	---	---	36,635	80,000
Total	3,173,588	3,257,212	(83,624)	205,164	36,318	85,222	80,880	---	77,749	---	91,437	---	36,635	80,000
Starbuck														
Garbage	73,097	79,293	(6,196)	---	---	(6,196)	---	---	---	---	---	---	---	---
Hobo Park	257,992	99,145	158,847	2,190	7,938	153,099	---	---	---	23,680	4,695	---	7,938	32,017
Sewer	219,230	160,461	58,769	2,208	11,162	49,815	---	---	---	(5,410)	7,731	---	11,162	71,550
Storm Sewer	51,168	23,179	27,989	235,411	109,748	153,652	142,672	---	5,919	220	---	---	109,748	125,000
Water	227,634	108,022	119,612	2,879	9,898	112,593	---	---	---	(6,905)	16,245	---	9,898	63,450
Total	829,121	470,100	359,021	242,688	138,746	462,963	142,672	---	5,919	11,585	28,671	---	138,746	292,017
Steen														
Sewer	17,354	9,919	7,435	8,998	---	16,433	---	---	---	---	---	---	---	---
Water	20,838	17,462	3,376	260	281	3,355	---	---	---	---	---	---	281	1,160
Total	38,192	27,381	10,811	9,258	281	19,788	---	---	---	---	---	---	281	1,160
Stephen														
Electric	281,253	166,653	114,600	2,606	---	117,206	---	---	---	165,000	25,584	---	---	---
Gas	224,104	73,650	150,454	---	---	150,454	---	---	---	85,000	---	---	---	---
Refuse	83,448	78,957	4,491	---	---	4,491	---	---	---	---	---	---	---	---
Sewer	67,508	35,349	32,159	---	1,136	31,023	---	---	---	30,000	---	---	1,136	2,949
Tamarac Senior Housing	489,107	468,078	21,029	124	149,210	(128,057)	---	---	---	(89,000)	39,400	---	148,154	60,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	94,026	109,592	(15,566)	27,390	26,756	(14,932)	---	---	---	(48,000)	72,246	---	26,756	35,770
Total	1,239,446	932,279	307,167	30,120	177,102	160,185	---	---	---	143,000	137,230	---	176,046	98,719
Stewart														
Sewer	27,110	17,371	9,739	9,278	---	19,017	---	---	---	9,346	---	---	---	---
Storm Water	91,068	88,287	2,781	2,048	29,181	(24,352)	---	---	---	29,705	---	---	29,181	66,562
Water	147,675	111,801	35,874	20	12,864	23,030	---	---	---	(67,727)	87,643	---	12,864	34,000
Total	265,853	217,459	48,394	11,346	42,045	17,695	---	---	---	(28,676)	87,643	---	42,045	100,562
Stewartville														
Sewer	768,611	490,548	278,063	27,914	5,550	300,427	---	---	---	---	745,532	---	5,550	15,000
Storm Sewer	67,387	38,952	28,435	3,714	---	32,149	---	---	---	---	---	---	---	---
Water	701,378	486,657	214,721	62,983	3,700	274,004	---	---	---	---	843,305	---	3,700	10,000
Total	1,537,376	1,016,157	521,219	94,611	9,250	606,580	---	---	---	---	1,588,837	---	9,250	25,000
Stillwater														
Parking	233,004	260,465	(27,461)	4,518	---	(22,943)	---	---	---	---	135,840	---	---	---
Sanitary Sewer	1,872,397	2,290,662	(418,265)	69,830	---	(348,435)	---	---	---	---	49,834	---	---	---
Signs and Lighting	377,533	397,014	(19,481)	28,269	---	8,788	---	---	28,269	---	---	---	---	---
Storm Sewer	490,210	410,780	79,430	3,597	---	83,027	---	---	1,082	---	---	---	---	---
Water Commissioners Board	1,235,180	1,398,627	(163,447)	21,956	23,353	(164,844)	---	---	---	---	207,277	---	23,353	90,000
Total	4,208,324	4,757,548	(549,224)	128,170	23,353	(444,407)	---	---	29,351	---	392,951	---	23,353	90,000
Stockton														
Sewer Operations	79,650	95,890	(16,240)	14,190	---	(2,050)	---	---	14,158	---	1,855	---	---	---
Water Operations	48,478	73,888	(25,410)	---	---	(25,410)	---	---	399,414	---	446,645	---	---	---
Total	128,128	169,778	(41,650)	14,190	---	(27,460)	---	---	413,572	---	448,500	---	---	---
Storden														
Garbage	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer	88,237	79,496	8,741	2,130	27,978	(17,107)	---	---	---	---	833,090	833,000	27,978	9,467
Total	88,237	79,496	8,741	2,130	27,978	(17,107)	---	---	---	---	833,090	833,000	27,978	9,467
Strandquist														
Sewer	6,740	4,870	1,870	6,344	5,706	2,508	---	---	---	(1,000)	---	---	5,706	2,600

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	4,921	3,984	937	---	---	937	---	---	---	---	---	---	---	---	
Total	11,661	8,854	2,807	6,344	5,706	3,445	---	---	---	(1,000)	---	---	5,706	2,600	
Strathcona															
Garbage	2,850	2,430	420	---	---	420	---	---	---	---	---	---	---	---	
Water	230	220	10	---	---	10	---	---	---	---	---	---	---	---	
Total	3,080	2,650	430	---	---	430	---	---	---	---	---	---	---	---	
Sturgeon Lake															
Sewer	205,121	252,436	(47,315)	67,691	52,084	(31,708)	64,196	---	---	---	76,893	113,976	52,902	123,540	
Water	152,961	132,457	20,504	20,219	33,543	7,180	20,330	---	---	---	---	---	33,835	156,135	
Total	358,082	384,893	(26,811)	87,910	85,627	(24,528)	84,526	---	---	---	76,893	113,976	86,737	279,675	
Sunburg															
Sewer	24,900	10,697	14,203	2,044	7,020	9,227	21	---	---	---	---	---	7,020	5,000	
Total	24,900	10,697	14,203	2,044	7,020	9,227	21	---	---	---	---	---	7,020	5,000	
Swanville															
Sewer	52,527	27,708	24,819	---	---	24,819	---	---	---	---	---	---	---	---	
Water	48,537	31,664	16,873	---	---	16,873	---	---	15,000	---	---	---	---	---	
Total	101,064	59,372	41,692	---	---	41,692	---	---	15,000	---	---	---	---	---	
Taconite															
Coleraine, Bovey, and Taconite Joint Sewage	---	---	---	---	40,000	(40,000)	---	---	---	(85,000)	85,000	---	---	---	
Sewer	---	19,425	(19,425)	48,302	---	28,877	---	---	---	---	---	---	---	---	
Water	18,608	18,644	(36)	11,107	---	11,071	11,107	---	---	---	---	---	---	---	
Total	18,608	38,069	(19,461)	59,409	40,000	(52)	11,107	---	---	(85,000)	85,000	---	---	---	
Tamarack															
Sewer	18,557	41,123	(22,566)	142,031	134,973	(15,508)	---	---	138,753	---	---	---	---	---	
Total	18,557	41,123	(22,566)	142,031	134,973	(15,508)	---	---	138,753	---	---	---	---	---	
Taunton															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [1]	46,447	46,877	(430)	1,909	---	1,479	---	---	---	---	---	---	---	---	
Total	46,447	46,877	(430)	1,909	---	1,479	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Taylors Falls														
Sewer	89,438	65,384	24,054	9,822	---	33,876	879	---	---	33,000	64,112	---	---	---
Storm Sewer	10,827	14,043	(3,216)	375	---	(2,841)	---	---	---	---	---	---	---	---
Water	119,657	117,102	2,555	29,234	11,436	20,353	4,495	---	---	32,000	---	---	11,436	21,322
Total	219,922	196,529	23,393	39,431	11,436	51,388	5,374	---	---	65,000	64,112	---	11,436	21,322
Thief River Falls														
Airport	153,059	724,960	(571,901)	---	8,183	(580,084)	---	229,309	799,495	(256,018)	1,373,312	---	---	---
Electric	10,580,570	9,973,519	607,051	35,932	---	642,983	---	---	---	522,700	202,569	---	---	---
Liquor	4,132,681	3,770,045	362,636	5,879	---	368,515	---	---	---	335,650	---	---	---	---
Sanitation [21]	---	---	---	---	---	---	---	---	---	502,163	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	157,835	137,326	20,509	3,008	---	23,517	---	---	---	---	12,538	---	---	---
Wastewater	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Systems [3]	2,286,948	2,386,973	(100,025)	10,579	245,796	(335,242)	---	---	---	45,200	556,527	602,767	191,686	231,278
Total	17,311,093	16,992,823	318,270	55,398	253,979	119,689	---	229,309	799,495	1,149,695	2,144,946	602,767	191,686	231,278
Thomson														
Sewer	19,471	14,499	4,972	---	---	4,972	---	---	---	26,544	---	---	---	---
Water	30,484	38,849	(8,365)	1,178	---	(7,187)	---	---	---	6,876	---	---	---	---
Total	49,955	53,348	(3,393)	1,178	---	(2,215)	---	---	---	33,420	---	---	---	---
Tintah														
Water	8,429	10,877	(2,448)	5,182	---	2,734	---	---	---	---	15,400	---	---	---
Total	8,429	10,877	(2,448)	5,182	---	2,734	---	---	---	---	15,400	---	---	---
Tonka Bay														
Dock	61,760	10,406	51,354	---	---	51,354	---	---	---	---	6,173	---	---	---
Garbage	101,571	91,335	10,236	---	---	10,236	---	---	---	---	---	---	---	---
Recycling	60,869	68,870	(8,001)	1,325	---	(6,676)	---	---	---	---	---	---	---	---
Sewer	358,012	297,042	60,970	536	---	61,506	---	---	---	13,715	34,860	---	---	---
Storm Water	21,958	9,556	12,402	2,206	---	14,608	---	---	---	---	---	---	---	---
Water	254,165	264,523	(10,358)	2,018	---	(8,340)	---	---	---	21,653	49,678	---	---	---
Total	858,335	741,732	116,603	6,085	---	122,688	---	---	---	35,368	90,711	---	---	---
Tower														
Sewer	70,619	64,326	6,293	---	5,368	925	---	---	---	---	---	---	5,738	5,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	120,224	128,763	(8,539)	---	---	(8,539)	---	---	---	---	---	---	---	---	
Total	190,843	193,089	(2,246)	---	5,368	(7,614)	---	---	---	---	---	---	5,738	5,000	
Tracy															
Aquatic Center Operations	47,947	123,550	(75,603)	7,156	---	(68,447)	---	---	---	(57,789)	---	---	---	---	
Deputy Registrar	989,895	957,293	32,602	969	1	33,570	---	---	---	36,000	1,177	---	---	---	
Eastview Apartments	58,928	34,680	24,248	3,742	23,284	4,706	---	---	---	7,000	29,527	---	12,684	16,648	
Fifth Street Apartments	57,900	34,209	23,691	14,153	20,956	16,888	---	---	---	---	47,630	---	20,956	13,000	
Liquor	819,876	829,603	(9,727)	14,292	766	3,799	---	---	---	20,000	---	---	---	---	
O'Brien Court	149,458	52,281	97,177	7,464	19,069	85,572	---	---	---	---	6,370	---	19,069	115,000	
Orchard Lane Townhomes	---	678	(678)	11,803	---	11,125	---	---	---	30,900	714,313	1,220,180	---	---	
Refuse Collection	129,969	124,603	5,366	688	---	6,054	---	---	---	4,000	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Tracy Medical Center	132,427	123,537	8,890	16,162	---	25,052	---	---	---	---	268,955	---	---	---	
Utility [3]	631,882	438,839	193,043	53,162	2,894	243,311	---	---	---	369,118	---	---	---	---	
Utility Surcharge	148,164	78,305	69,859	4,251	22,670	51,440	---	---	---	14,000	---	---	20,274	154,000	
Total	3,166,446	2,797,578	368,868	133,842	89,640	413,070	---	---	---	423,229	1,067,972	1,220,180	72,983	298,648	
Trimont															
Sewer	169,486	228,250	(58,764)	28,457	16,628	(46,935)	21,717	---	2,026	---	---	---	16,628	100,000	
Trimont Health Care Center	2,233,998	2,234,062	(64)	5,254	---	5,190	---	---	---	---	14,000	---	---	---	
Water	114,916	115,340	(424)	4,446	---	4,022	33	---	---	---	---	---	---	---	
Water Project 2000	18,372	50,411	(32,039)	1,195	---	(30,844)	---	---	---	21,463	---	---	---	---	
Total	2,536,772	2,628,063	(91,291)	39,352	16,628	(68,567)	21,750	---	2,026	21,463	14,000	---	16,628	100,000	
Trommald															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	9,677	6,221	3,456	---	---	3,456	---	---	---	---	---	---	---	---	
Total	9,677	6,221	3,456	---	---	3,456	---	---	---	---	---	---	---	---	
Trosky															
Garbage	6,141	5,467	674	---	---	674	---	---	---	---	---	---	---	---	
Water	15,413	4,221	11,192	---	3,155	8,037	---	---	---	---	---	---	2,566	7,000	
Total	21,554	9,688	11,866	---	3,155	8,711	---	---	---	---	---	---	2,566	7,000	
Truman															
Electric	1,836,294	1,726,435	109,859	21,829	107,008	24,680	---	---	3,158	---	175,796	490,000	93,438	83,557	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	139,840	203,150	(63,310)	48,631	13,363	(28,042)	---	---	12,631	(36,000)	22,760	---	12,754	10,000	
Water	134,917	163,239	(28,322)	14,710	10,445	(24,057)	---	---	---	---	6,917	---	9,989	8,254	
Total	2,111,051	2,092,824	18,227	85,170	130,816	(27,419)	---	---	15,789	(36,000)	205,473	490,000	116,181	101,811	
Twin Lakes															
Sewer	10,845	16,914	(6,069)	---	---	(6,069)	---	---	---	---	---	---	---	---	
Water	11,036	15,330	(4,294)	1,020	---	(3,274)	---	---	---	---	---	---	---	---	
Total	21,881	32,244	(10,363)	1,020	---	(9,343)	---	---	---	---	---	---	---	---	
Twin Valley															
Liquor	534,706	548,120	(13,414)	1,335	---	(12,079)	---	---	---	---	---	---	---	---	
Sanitation	68,408	59,973	8,435	20	---	8,455	---	---	---	---	---	---	---	---	
Sewer	95,538	124,853	(29,315)	22,743	34,433	(41,005)	---	---	---	38,787	---	---	34,433	9,450	
Storm Utility	25,125	13,127	11,998	403	8,178	4,223	---	---	---	---	---	---	8,178	10,558	
Water	156,208	187,602	(31,394)	36,801	63,948	(58,541)	---	---	---	7,388	---	---	63,948	17,550	
Total	879,985	933,675	(53,690)	61,302	106,559	(98,947)	---	---	---	46,175	---	---	106,559	37,558	
Two Harbors															
Electric	1,024,629	969,231	55,398	104,488	73	159,813	---	---	---	128,747	343,133	---	73	---	
Gas	594,571	573,990	20,581	77,872	70	98,383	---	---	---	60,209	31,507	---	---	---	
Liquor	1,755,551	1,659,004	96,547	7,913	---	104,460	---	---	---	243,598	963	---	---	---	
Sewer	956,324	1,117,220	(160,896)	307,440	15,591	130,953	107,560	---	156,255	(396,547)	154,875	---	16,676	122,995	
Storm Water Utility	63,097	32,300	30,797	71,994	---	102,791	---	---	---	---	51,639	---	---	---	
Water	672,249	672,825	(576)	315,869	36,060	279,233	134,707	---	146,981	(292,500)	3,884,295	3,258,484	33,121	122,496	
Total	5,066,421	5,024,570	41,851	885,576	51,794	875,633	242,267	---	303,236	(256,493)	4,466,412	3,258,484	49,870	245,491	
Tyler															
Electric	955,926	829,894	126,032	3,750	---	129,782	---	---	---	136,000	13,184	---	---	---	
Garbage	129,997	121,868	8,129	3,600	---	11,729	---	---	---	---	9,106	---	---	---	
Natural Gas	387,547	376,774	10,773	3,612	76,689	(62,304)	---	---	---	---	9,107	---	75,615	30,000	
Sewer	59,652	67,467	(7,815)	3,600	2,224	(6,439)	---	---	---	10,000	17,337	796,630	2,165	4,747	
Water	150,053	135,295	14,758	5,408	2,462	17,704	---	---	---	---	156,859	121,270	2,396	5,253	
Total	1,683,175	1,531,298	151,877	19,970	81,375	90,472	---	---	---	146,000	205,593	917,900	80,176	40,000	
Ulen															
Garbage	31,151	34,503	(3,352)	6,254	---	2,902	---	---	---	---	---	---	---	---	
Liquor	345,618	317,177	28,441	438	---	28,879	---	---	---	---	17,709	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Nursing Home [14][29]	3,052,909	2,854,810	198,099	81,824	22,627	257,296	---	---	---	---	92,807	---	21,717	20,000
Sewer	61,853	62,873	(1,020)	15,378	9,190	5,168	---	---	---	---	27,000	---	9,190	12,900
Water	106,562	125,685	(19,123)	8,162	57,269	(68,230)	3,883	---	---	---	1,725	---	57,269	16,000
Total	3,598,093	3,395,048	203,045	112,056	89,086	226,015	3,883	---	---	---	139,241	---	88,176	48,900
Underwood														
Liquor	413,817	412,111	1,706	810	---	2,516	---	---	---	---	---	---	---	---
Sewer	88,124	86,847	1,277	152,905	17,427	136,755	---	126,785	---	461	154,056	1,300,000	6,314	1,300,000
Water	95,893	122,150	(26,257)	608	18,781	(44,430)	---	---	---	(461)	---	---	18,781	33,000
Total	597,834	621,108	(23,274)	154,323	36,208	94,841	---	126,785	---	---	154,056	1,300,000	25,095	1,333,000
Upsala														
Sewer	47,530	19,776	27,754	1,260	8,275	20,739	---	---	---	---	---	---	8,275	15,691
Water	81,891	56,363	25,528	4,532	26,922	3,138	---	---	---	---	47,443	---	25,569	32,601
Total	129,421	76,139	53,282	5,792	35,197	23,877	---	---	---	---	47,443	---	33,844	48,292
Vadnais Heights														
Sewer Utility	1,437,022	1,342,582	94,440	23,998	---	118,438	---	---	---	300,000	200,369	---	---	---
Surface Water Management	384,177	249,990	134,187	2,240	---	136,427	---	---	---	10,000	25,999	---	---	---
Vadnais Sports Center	231,459	440,613	(209,154)	135,999	115,012	(188,167)	---	---	---	---	19,458,798	---	115,012	---
Water Utility	975,414	971,487	3,927	9,163	---	13,090	---	---	---	100,000	177,002	---	---	---
Total	3,028,072	3,004,672	23,400	171,400	115,012	79,788	---	---	---	410,000	19,862,168	---	115,012	---
Vergas														
Liquor	584,308	537,258	47,050	12,346	---	59,396	---	---	---	64,249	121,119	---	---	---
Sewer	66,232	40,873	25,359	6,362	8,818	22,903	---	---	---	(3,000)	83,890	---	8,818	15,000
Water	75,144	67,730	7,414	7,013	8,628	5,799	---	---	---	(56,249)	65,680	---	8,628	15,000
Total	725,684	645,861	79,823	25,721	17,446	88,098	---	---	---	5,000	270,689	---	17,446	30,000
Vermillion														
Sewer	111,237	82,981	28,256	31,975	16,821	43,410	30,831	---	---	---	---	424,600	16,821	475,000
Water	42,652	38,789	3,863	1,824	---	5,687	---	---	---	---	---	---	---	---
Total	153,889	121,770	32,119	33,799	16,821	49,097	30,831	---	---	---	---	424,600	16,821	475,000
Verndale														
Liquor	312,076	363,654	(51,578)	1,163	3,052	(53,467)	---	---	---	---	---	---	---	---
Sewer	89,585	67,236	22,349	14,009	11,123	25,235	---	---	---	(2,500)	8,827	---	11,123	22,668

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	79,019	66,460	12,559	4,022	8,122	8,459	---	---	---	(2,500)	14,350	2,849	8,122	17,308
Total	480,680	497,350	(16,670)	19,194	22,297	(19,773)	---	---	---	(5,000)	23,177	2,849	19,245	39,976
Vernon Center														
Sanitation	24,671	25,062	(391)	---	---	(391)	---	---	---	---	---	---	---	---
Sewer	62,963	64,483	(1,520)	298	---	(1,222)	---	---	---	(111,360)	9,104	---	---	---
Water	67,095	37,417	29,678	75	---	29,753	---	---	---	(25,093)	---	---	---	---
Total	154,729	126,962	27,767	373	---	28,140	---	---	---	(136,453)	9,104	---	---	---
Vesta														
Garbage	12,784	19,570	(6,786)	---	---	(6,786)	---	---	---	---	---	---	---	---
Liquor	206,518	248,000	(41,482)	---	---	(41,482)	---	---	---	---	4,659	---	---	---
Wastewater	31,913	32,713	(800)	---	---	(800)	---	---	---	9,648	48,500	---	---	---
Water	38,219	42,341	(4,122)	---	---	(4,122)	---	---	---	---	5,900	---	---	---
Total	289,434	342,624	(53,190)	---	---	(53,190)	---	---	---	9,648	59,059	---	---	---
Victoria														
Sewer	615,018	794,538	(179,520)	85,704	---	(93,816)	---	---	---	7,200	78,603	---	---	---
Storm Sewer	117,856	202,361	(84,505)	1,074	---	(83,431)	---	---	---	---	---	---	---	---
Water	960,683	885,407	75,276	96,342	504,911	(333,293)	---	---	---	(7,200)	7,054	7,480,000	344,815	460,000
Total	1,693,557	1,882,306	(188,749)	183,120	504,911	(510,540)	---	---	---	---	85,657	7,480,000	344,815	460,000
Viking														
Garbage	8,858	7,798	1,060	---	---	1,060	---	---	---	---	---	---	---	---
Sanitary Sewer	30,477	58,560	(28,083)	---	16,617	(44,700)	---	---	---	(3,704)	---	---	16,617	5,000
Water	3,920	1,720	2,200	---	---	2,200	---	---	---	---	---	---	---	---
Total	43,255	68,078	(24,823)	---	16,617	(41,440)	---	---	---	(3,704)	---	---	16,617	5,000
Virginia														
Clinic Facility Capital Lease	1,348,072	1,019,921	328,151	69,940	924,250	(526,159)	---	---	---	---	---	---	924,250	473,990
Convalescent Center	7,227,650	8,337,809	(1,110,159)	---	---	(1,110,159)	---	---	---	---	---	---	---	---
Electric	12,120,773	10,228,016	1,892,757	995,645	796,167	2,092,235	---	---	---	---	867,138	---	134,413	574,155
Gas	3,269,910	2,964,782	305,128	6,361	22,778	288,711	---	---	---	---	58,738	---	7,280	7,311
Golf Course	863,727	1,000,970	(137,243)	---	11,755	(148,998)	---	---	---	---	26,649	---	11,755	75,000
Hospital	47,660,389	49,424,652	(1,764,263)	900,651	414,884	(1,278,496)	---	---	---	---	1,755,755	---	414,884	1,668,894
Sewer	1,175,823	1,385,346	(209,523)	1,472	---	(208,051)	---	---	---	---	620,303	980,000	---	---
Solid Waste Disposal	1,299,591	1,313,199	(13,608)	3,099	---	(10,509)	---	---	---	---	125,352	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Steam	4,310,025	5,036,447	(726,422)	9,184	127,297	(844,535)	---	---	---	---	227,608	---	69,955	241,427
Washington Manor	526,987	393,563	133,424	7,332	157,372	(16,616)	---	---	4,600	---	---	---	157,372	165,000
Water	1,523,314	1,454,886	68,428	31,840	149,586	(49,318)	---	---	---	---	605,061	---	109,292	317,000
Total	81,326,261	82,559,591	(1,233,330)	2,025,524	2,604,089	(1,811,895)	---	---	4,600	---	4,286,604	980,000	1,829,201	3,522,777
Wabasha														
Sewer	775,448	528,747	246,701	29,267	94,692	181,276	---	---	---	---	86,257	---	94,692	335,800
Water	193,164	238,075	(44,911)	7,839	10,433	(47,505)	---	---	---	46,935	31,422	---	10,433	11,200
Total	968,612	766,822	201,790	37,106	105,125	133,771	---	---	---	46,935	117,679	---	105,125	347,000
Wabasso														
Garbage	19,798	22,080	(2,282)	---	---	(2,282)	---	---	---	---	---	---	---	---
Sewer	136,757	81,479	55,278	2,679	---	57,957	---	---	---	36,350	---	---	---	---
Water	126,853	68,604	58,249	1,095,714	43,396	1,110,567	---	1,036,416	---	6,850	2,913,125	2,139,200	46,113	2,416,750
Total	283,408	172,163	111,245	1,098,393	43,396	1,166,242	---	1,036,416	---	43,200	2,913,125	2,139,200	46,113	2,416,750
Waconia														
Ice Arena	365,924	555,943	(190,019)	88,098	251,955	(353,876)	---	---	---	(495,000)	---	---	251,955	210,635
Sewer	1,468,705	1,582,252	(113,547)	373,754	200,063	60,144	---	---	---	145,000	900,502	---	200,063	225,000
Storm Water	367,892	465,297	(97,405)	169,484	---	72,079	---	---	---	15,000	152,789	---	---	---
Street Light Utility	193,652	170,609	23,043	4,448	---	27,491	---	---	---	---	---	---	---	---
Water	1,071,035	1,128,224	(57,189)	319,845	353,393	(90,737)	---	---	---	65,000	42,750	---	353,393	620,000
Total	3,467,208	3,902,325	(435,117)	955,629	805,411	(284,899)	---	---	---	(270,000)	1,096,041	---	805,411	1,055,635
Wadena														
Electric	5,038,992	4,380,528	658,464	85,111	243	743,332	---	---	---	276,468	205,292	---	243	---
Golf	319,007	352,771	(33,764)	---	10,375	(44,139)	---	---	---	---	6,291	---	3,023	16,697
Liquor	1,612,478	1,454,775	157,703	5,443	---	163,146	---	---	---	100,000	33,966	---	---	---
Sewer	511,098	501,454	9,644	37,836	20,900	26,580	---	---	---	---	101,806	---	---	---
Water	472,699	407,993	64,706	5,308	49,036	20,978	---	---	---	---	11,570	---	49,036	123,000
Total	7,954,274	7,097,521	856,753	133,698	80,554	909,897	---	---	---	376,468	358,925	---	52,302	139,697
Wahkon														
Sewer	180,946	128,319	52,627	38,516	59,089	32,054	---	---	---	8,000	3,970	---	59,089	55,000
Total	180,946	128,319	52,627	38,516	59,089	32,054	---	---	---	8,000	3,970	---	59,089	55,000
Waite Park														
Sewer	499,775	1,356,171	(856,396)	1,347	---	(855,049)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	600	41,959	(41,359)	---	---	(41,359)	---	---	---	---	---	---	---	---	
Water	979,118	972,187	6,931	99,494	612,215	(505,790)	---	---	---	(500,000)	---	---	541,364	6,650,000	
Total	1,479,493	2,370,317	(890,824)	100,841	612,215	(1,402,198)	---	---	---	(500,000)	---	---	541,364	6,650,000	
Waldorf															
Liquor	211,655	219,363	(7,708)	7,570	---	(138)	---	---	---	---	970	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	79,285	44,308	34,977	202	3,881	31,298	---	---	---	---	4,116	---	3,881	10,828	
Total	290,940	263,671	27,269	7,772	3,881	31,160	---	---	---	---	5,086	---	3,881	10,828	
Walker															
Liquor	901,134	799,775	101,359	427	---	101,786	---	---	---	130,000	---	---	---	---	
Sewer	227,892	241,073	(13,181)	4,366	22,474	(31,289)	---	---	---	(40,000)	87,348	---	22,474	117,990	
Water	280,913	211,655	69,258	2,421	19,096	52,583	---	---	---	(111,300)	28,510	---	19,096	97,000	
Total	1,409,939	1,252,503	157,436	7,214	41,570	123,080	---	---	---	(21,300)	115,858	---	41,570	214,990	
Walnut Grove															
Garbage	35,032	33,205	1,827	9	---	1,836	---	---	---	---	---	---	---	---	
Liquor	483,615	456,403	27,212	441	---	27,653	---	---	---	7,500	5,314	---	---	---	
Senior Housing	707,548	595,230	112,318	2,500	179,320	(64,502)	---	---	---	---	38,235	2,657,309	146,355	2,720,000	
Sewer	105,868	61,753	44,115	367	---	44,482	---	---	---	18,000	2,500	---	---	---	
Water	111,650	49,307	62,343	721	---	63,064	---	---	---	35,500	6,960	---	---	---	
Total	1,443,713	1,195,898	247,815	4,038	179,320	72,533	---	---	---	61,000	53,009	2,657,309	146,355	2,720,000	
Walters															
Sewer	25,497	15,888	9,609	16,073	3,608	22,074	---	---	---	1,218	4,430	---	3,608	17,930	
Water	8,954	12,213	(3,259)	679	1,802	(4,382)	---	---	---	---	---	---	---	---	
Total	34,451	28,101	6,350	16,752	5,410	17,692	---	---	---	1,218	4,430	---	3,608	17,930	
Waltham															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	45,214	41,605	3,609	564	12,425	(8,252)	---	---	---	(37)	---	---	12,425	10,000	
Total	45,214	41,605	3,609	564	12,425	(8,252)	---	---	---	(37)	---	---	12,425	10,000	
Wanamingo															
Medical Center	41,938	30,991	10,947	7,923	25,735	(6,865)	---	---	---	---	---	---	25,735	30,000	
Sanitation	54,847	50,858	3,989	---	---	3,989	---	---	---	10,000	---	---	---	---	
Wastewater	248,444	209,226	39,218	2,686	28,056	13,848	---	---	---	---	8,177	---	27,273	27,500	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	232,443	185,502	46,941	8,208	41,561	13,588	---	---	---	---	---	---	40,554	111,900
Total	577,672	476,577	101,095	18,817	95,352	24,560	---	---	---	10,000	8,177	---	93,562	169,400
Wanda														
Garbage	5,330	5,900	(570)	---	---	(570)	---	---	---	(1,000)	---	---	---	---
Sewer	10,408	14,671	(4,263)	---	---	(4,263)	---	---	---	(7,000)	2,454	---	---	---
Water	6,711	12,765	(6,054)	---	---	(6,054)	---	---	---	(9,000)	2,431	---	---	---
Total	22,449	33,336	(10,887)	---	---	(10,887)	---	---	---	(17,000)	4,885	---	---	---
Warba														
Enterprise [3]	33,265	44,332	(11,067)	5,012	---	(6,055)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	33,265	44,332	(11,067)	5,012	---	(6,055)	---	---	---	---	---	---	---	---
Warren														
Electric	1,511,839	1,624,708	(112,869)	---	22,449	(135,318)	---	---	---	12,776	150,187	---	22,449	30,000
Garbage	219,037	217,907	1,130	---	---	1,130	---	---	---	946	---	---	---	---
Gas Distribution	807,217	676,400	130,817	39	---	130,856	---	---	---	12,776	---	---	---	---
Housing	7,578	27,139	(19,561)	---	344	(19,905)	---	---	---	---	---	---	344	5,491
Mosquito Control	48,400	42,313	6,087	---	---	6,087	---	---	---	---	8,768	---	---	---
Sewer	212,458	261,682	(49,224)	2,706	17,634	(64,152)	---	---	---	946	18,324	---	17,634	20,632
Warren Economic Development Authority	35,634	73,151	(37,517)	6,264	---	(31,253)	6,233	---	---	(42,064)	---	---	---	---
Water	244,540	234,995	9,545	3,876	10,595	2,826	---	---	---	(16,554)	24,432	---	10,595	28,359
Total	3,086,703	3,158,295	(71,592)	12,885	51,022	(109,729)	6,233	---	---	(31,174)	201,711	---	51,022	84,482
Warroad														
Electric Utility	3,567,149	3,131,048	436,101	---	---	436,101	---	---	---	270,000	20,162	---	---	---
Liquor	1,242,956	1,103,813	139,143	---	---	139,143	---	---	---	85,000	---	---	---	---
Wastewater Utility	389,037	321,070	67,967	22,126	36,420	53,673	---	---	---	(143,000)	---	---	35,625	99,155
Water Utility	262,788	229,993	32,795	73,028	---	105,823	---	---	---	---	---	---	---	---
Total	5,461,930	4,785,924	676,006	95,154	36,420	734,740	---	---	---	212,000	20,162	---	35,625	99,155
Waseca														
Electric	7,179,391	6,196,492	982,899	24,754	52,254	955,399	---	---	---	515,470	220,292	---	444	---
Sanitary Sewer	2,092,247	1,728,531	363,716	380,452	117,787	626,381	---	---	333,514	(129,461)	6,937,925	6,693,480	39,299	600,499
Water	1,123,628	902,472	221,156	37,968	45,456	213,668	---	---	---	58,724	137,849	---	45,432	125,000
Total	10,395,266	8,827,495	1,567,771	443,174	215,497	1,795,448	---	---	333,514	444,733	7,296,066	6,693,480	85,175	725,499

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Watertown														
Sewer	533,101	418,594	114,507	140,162	89,885	164,784	---	---	---	12,410	7,719	---	89,885	320,716
Storm Water	51,256	66,578	(15,322)	341	---	(14,981)	---	---	---	15,000	---	---	---	---
Water	497,977	350,018	147,959	119,230	90,091	177,098	---	---	---	60,200	29,192	---	90,091	230,000
Total	1,082,334	835,190	247,144	259,733	179,976	326,901	---	---	---	87,610	36,911	---	179,976	550,716
Waterville														
Hilltop Terrace Apartments	120,775	33,682	87,093	---	23,714	63,379	---	---	---	---	---	---	22,025	100,000
Refuse	57,233	56,263	970	72	---	1,042	---	---	---	---	---	---	---	---
Sewer Utility	181,889	203,779	(21,890)	7,751	17,187	(31,326)	---	---	---	---	---	---	15,313	40,000
Water Utility	341,102	218,440	122,662	32,638	95,805	59,495	---	---	---	---	---	---	90,955	175,000
Total	700,999	512,164	188,835	40,461	136,706	92,590	---	---	---	---	---	---	128,293	315,000
Watkins														
Sewer	169,341	53,472	115,869	6,661	18,606	103,924	---	---	---	---	11,510	---	18,606	83,000
Water	171,193	44,148	127,045	453	23,771	103,727	---	---	---	---	---	---	23,771	61,500
Total	340,534	97,620	242,914	7,114	42,377	207,651	---	---	---	---	11,510	---	42,377	144,500
Watson														
Sewer	30,369	20,419	9,950	418	---	10,368	---	---	---	---	426,043	446,017	---	---
Water	51,720	18,579	33,141	279	3	33,417	---	---	---	---	85,038	81,879	---	---
Total	82,089	38,998	43,091	697	3	43,785	---	---	---	---	511,081	527,896	---	---
Waubun														
Sewer	26,773	15,885	10,888	93	---	10,981	---	---	---	34	635	64,739	---	---
Water	51,467	54,134	(2,667)	93	7,911	(10,485)	---	---	---	(25,694)	---	---	7,911	5,000
Total	78,240	70,019	8,221	186	7,911	496	---	---	---	(25,660)	635	64,739	7,911	5,000
Waverly														
Liquor	927,005	881,877	45,128	60	8,789	36,399	---	---	---	---	1,170	---	8,789	22,629
Refuse and Recycling	81,424	88,059	(6,635)	1,831	---	(4,804)	---	---	---	---	---	---	---	---
Sewer	353,830	324,288	29,542	63,635	103,635	(10,458)	46,083	---	814	---	---	---	103,635	152,371
Storm Sewer	25,239	5,400	19,839	3,426	12,097	11,168	---	---	---	---	---	---	12,097	12,000
Water	273,125	91,324	181,801	32,065	81,432	132,434	5,379	---	163	---	957	---	81,432	83,600
Total	1,660,623	1,390,948	269,675	101,017	205,953	164,739	51,462	---	977	---	2,127	---	205,953	270,600
Wayzata														
Licensing	240,256	194,290	45,966	1,261	---	47,227	---	---	---	20,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	2,895,946	2,764,625	131,321	13,597	---	144,918	---	---	---	205,000	1,134,211	---	---	---
Sewer	880,121	697,241	182,880	7,579	---	190,459	---	---	---	43,400	---	---	---	---
Solid Waste	256,697	229,155	27,542	11,470	---	39,012	---	---	---	---	---	---	---	---
Stormwater	221,004	104,618	116,386	5,222	---	121,608	---	---	---	(80,378)	264,264	---	---	---
Water	679,241	542,054	137,187	175,343	1,940	310,590	---	---	---	29,400	1,054,411	---	138,094	---
Total	5,173,265	4,531,983	641,282	214,472	1,940	853,814	---	---	---	217,422	2,452,886	---	138,094	---
Welcome														
Sewer	153,894	126,284	27,610	55,081	11,805	70,886	---	---	---	---	---	---	11,805	180,000
Water	140,079	74,551	65,528	593	10,759	55,362	---	---	---	---	---	---	10,759	33,000
Total	293,973	200,835	93,138	55,674	22,564	126,248	---	---	---	---	---	---	22,564	213,000
Wells														
Broadway Apartments	99,186	180,144	(80,958)	147,081	28,339	37,784	---	---	---	---	---	---	28,339	90,000
Electric Utility	2,537,729	2,380,803	156,926	74,664	---	231,590	---	14,901	42,942	99,996	125,325	---	---	---
Liquor	695,711	757,320	(61,609)	8,294	---	(53,315)	---	---	464	25,000	2,616	---	---	---
Park Place Apartments	31,404	15,368	16,036	3,232	18,027	1,241	---	---	---	---	---	---	18,027	6,068
Recycling	46,105	34,908	11,197	15,100	---	26,297	---	---	---	---	---	---	---	---
Sewer Utility	344,160	333,690	10,470	33,659	24,545	19,584	---	---	---	---	---	---	24,545	74,000
Water Utility	275,804	309,211	(33,407)	4,568	7,601	(36,440)	---	2,447	---	---	147,254	---	7,601	10,000
Total	4,030,099	4,011,444	18,655	286,598	78,512	226,741	---	17,348	43,406	124,996	275,195	---	78,512	180,068
Wendell														
Sewer	13,398	22,803	(9,405)	3,027	---	(6,378)	---	---	---	---	---	---	---	---
Water	14,637	14,531	106	---	---	106	---	---	---	---	---	---	---	---
Total	28,035	37,334	(9,299)	3,027	---	(6,272)	---	---	---	---	---	---	---	---
West Concord														
Liquor	376,200	370,533	5,667	4,194	---	9,861	---	---	---	---	---	---	---	---
Sewer	181,250	211,995	(30,745)	140,375	23,115	86,515	133,095	---	6,222	---	---	---	23,115	126,863
Storm Sewer	25,296	6,889	18,407	1,141	---	19,548	---	---	---	---	---	---	---	---
Township Access Fee	421	---	421	---	---	421	---	---	---	---	---	---	---	---
Water	82,988	82,030	958	43,839	23,161	21,636	36,049	---	2,431	---	11,211	---	23,161	29,000
Total	666,155	671,447	(5,292)	189,549	46,276	137,981	169,144	---	8,653	---	11,211	---	46,276	155,863
West Saint Paul														
Arena	209,472	276,492	(67,020)	1,756	---	(65,264)	---	---	414	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Golf Course	162,855	200,497	(37,642)	62,006	19,600	4,764	61,524	---	(3,479)	(13,544)	---	---	19,600	35,000
Pool	1,317	87,889	(86,572)	47,789	---	(38,783)	47,312	---	(3,206)	---	---	---	---	---
Sanitary Sewer	2,435,628	2,029,154	406,474	167,543	81,358	492,659	---	---	(4,807)	557,319	137,297	---	64,033	95,000
Storm Sewer	336,744	28,760	307,984	4,150	---	312,134	---	---	(5,585)	192,615	---	---	---	---
Total	3,146,016	2,622,792	523,224	283,244	100,958	705,510	108,836	---	(16,663)	736,390	137,297	---	83,633	130,000
Westbrook														
Ambulance	102,864	85,030	17,834	10,299	---	28,133	---	---	---	(3,250)	---	---	---	---
Cable T.V.	107,986	138,345	(30,359)	597	---	(29,762)	---	---	---	---	---	---	---	---
Electric Utility	718,129	754,443	(36,314)	146,460	4,816	105,330	---	---	757	27,000	38,737	---	2,961	35,514
Natural Gas	374,432	319,424	55,008	---	1,788	53,220	---	---	---	---	---	---	1,033	14,486
Sewer Utility	12,735	8,774	3,961	---	---	3,961	---	---	---	---	---	---	---	---
Sewer and Lagoon	100,578	54,168	46,410	12,880	---	59,290	---	---	---	10,000	---	---	---	---
Water Utility	136,768	200,600	(63,832)	---	---	(63,832)	---	---	---	---	50,319	---	---	---
Total	1,553,492	1,560,784	(7,292)	170,236	6,604	156,340	---	---	757	33,750	89,056	---	3,994	50,000
Whalan														
Electric and Garbage [17]	54,013	49,971	4,042	435	---	4,477	---	---	---	2,500	---	---	---	---
Garbage [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	54,013	49,971	4,042	435	---	4,477	---	---	---	2,500	---	---	---	---
Wheaton														
Garbage	164,662	139,990	24,672	---	---	24,672	---	---	---	25,000	---	---	---	---
Hospital	6,720,919	6,790,460	(69,541)	56,710	169,278	(182,109)	---	---	---	---	38,528	---	169,278	143,955
Sewer	402,814	846,742	(443,928)	1,837	73,105	(515,196)	---	---	---	---	205,165	598,675	73,105	237,000
Water	225,234	137,168	88,066	---	34,859	53,207	---	---	---	---	---	---	34,859	67,500
Total	7,513,629	7,914,360	(400,731)	58,547	277,242	(619,426)	---	---	---	25,000	243,693	598,675	277,242	448,455
White Bear Lake														
Ambulance	1,152,562	1,027,679	124,883	10,581	---	135,464	---	---	---	111,500	132,968	---	---	---
License Bureau	740,167	523,866	216,301	3,513	---	219,814	---	---	---	336,000	---	---	---	---
Pioneer Manor	348,942	278,482	70,460	99,360	---	169,820	---	94,526	---	177,000	65,517	---	---	---
Refuse	1,165,382	1,286,768	(121,386)	101,355	---	(20,031)	---	---	---	65,000	---	---	---	---
Sewer	2,251,182	2,436,049	(184,867)	6,500	---	(178,367)	---	---	---	82,150	22,696	---	---	---
Sport Center	488,821	584,359	(95,538)	157,000	914	60,548	147,000	---	---	18,000	---	---	914	130,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	1,383,691	1,246,210	137,481	18,282	---	155,763	---	---	---	97,550	20,192	---	---	---
Total	7,530,747	7,383,413	147,334	396,591	914	543,011	147,000	94,526	---	887,200	241,373	---	914	130,000
Wilder														
Water	12,608	3,511	9,097	---	7,060	2,037	---	---	---	---	---	---	3,060	4,000
Total	12,608	3,511	9,097	---	7,060	2,037	---	---	---	---	---	---	3,060	4,000
Willernie														
Refuse	44,525	34,740	9,785	---	---	9,785	---	---	---	---	---	---	---	---
Sewer	54,017	54,274	(257)	---	---	(257)	---	---	---	---	---	---	---	---
Water	49,798	77,407	(27,609)	---	---	(27,609)	---	---	---	---	---	---	---	---
Total	148,340	166,421	(18,081)	---	---	(18,081)	---	---	---	---	---	---	---	---
Williams														
Garbage	4,365	3,731	634	---	---	634	---	---	---	---	---	---	---	---
Liquor	317,758	406,721	(88,963)	---	---	(88,963)	---	---	---	---	---	---	---	---
Sewer	38,424	155,642	(117,218)	21,676	12,130	(107,672)	---	---	---	---	425,424	579,495	12,130	9,000
Total	360,547	566,094	(205,547)	21,676	12,130	(196,001)	---	---	---	---	425,424	579,495	12,130	9,000
Willmar														
Electric	23,721,152	21,358,636	2,362,516	285,965	395,190	2,253,291	---	---	---	1,658,070	1,399,429	---	386,421	639,507
Heat	940,365	871,380	68,985	14,061	7,630	75,416	---	---	---	55,268	---	---	---	---
Rice Memorial Hospital	93,834,103	94,004,762	(170,659)	9,951,870	1,863,019	7,918,192	---	---	---	200,000	3,980,760	---	2,494,750	1,560,989
Waste Treatment Plant	4,139,101	3,078,312	1,060,789	517,407	1,817,845	(239,649)	---	295,788	---	500,000	17,575,044	17,422,103	1,776,231	650,792
Water	1,801,527	1,700,109	101,418	20,087	42,913	78,592	---	---	---	128,962	---	---	42,137	120,000
Total	124,436,248	121,013,199	3,423,049	10,789,390	4,126,597	10,085,842	---	295,788	---	2,542,300	22,955,233	17,422,103	4,699,539	2,971,288
Willow River														
Sewer	27,851	30,688	(2,837)	19,010	---	16,173	15,827	706,341	---	---	1,278,517	---	---	---
Water	47,009	67,853	(20,844)	23,763	17,754	(14,835)	8,159	---	---	---	---	---	17,754	6,000
Total	74,860	98,541	(23,681)	42,773	17,754	1,338	23,986	706,341	---	---	1,278,517	---	17,754	6,000
Wilmont														
Liquor	249,805	260,465	(10,660)	838	---	(9,822)	---	---	---	---	7,242	---	---	---
Refuse	32,107	28,737	3,370	37	---	3,407	---	---	---	---	---	---	---	---
Sewer	44,091	37,818	6,273	3,374	2,742	6,905	---	---	---	---	---	---	2,742	8,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	46,924	52,942	(6,018)	849	306	(5,475)	---	---	---	---	656,287	656,331	306	---
Total	372,927	379,962	(7,035)	5,098	3,048	(4,985)	---	---	---	---	663,529	656,331	3,048	8,000
Windom														
Arena	136,949	327,737	(190,788)	165,430	---	(25,358)	159,930	---	5,500	---	20,000	---	---	---
Electric	6,183,122	5,218,889	964,233	23,369	---	987,602	---	---	---	175,000	373,174	---	---	---
Liquor	1,481,587	1,362,183	119,404	---	---	119,404	---	---	---	70,000	14,663	---	---	---
Multi-Purpose Center	68,440	281,718	(213,278)	205,425	---	(7,853)	205,425	---	---	---	2,368	---	---	---
River Bluff Townhomes	83,270	78,739	4,531	---	24,911	(20,380)	---	---	---	---	---	---	24,911	9,266
Sewer	1,349,777	940,651	409,126	10,441	51,264	368,303	---	---	---	---	7,296	---	51,264	270,083
Telecom	1,856,896	2,020,725	(163,829)	124,997	622,469	(661,301)	99,300	---	---	---	77,128	---	622,469	2,465,000
Water	1,430,117	735,371	694,746	14,352	68,971	640,127	14,352	---	---	38,460	14,072	---	68,971	764,310
Windom Area Hospital	13,477,083	12,669,632	807,451	166,458	108,380	865,529	---	---	---	---	130,975	---	104,851	100,000
Total	26,067,241	23,635,645	2,431,596	710,472	875,995	2,266,073	479,007	---	5,500	283,460	639,676	---	872,466	3,608,659
Winger														
Sewer	5,933	13,581	(7,648)	---	---	(7,648)	---	---	---	---	---	---	---	---
Water	19,760	19,961	(201)	---	---	(201)	---	---	---	---	---	---	---	---
Total	25,693	33,542	(7,849)	---	---	(7,849)	---	---	---	---	---	---	---	---
Winnebago														
Duplex	18,164	31,973	(13,809)	571	---	(13,238)	---	---	---	---	---	---	---	---
Garbage	85,584	90,340	(4,756)	---	---	(4,756)	---	---	---	---	---	---	---	---
Recycling	16,414	19,112	(2,698)	5,254	---	2,556	---	5,254	---	---	---	---	---	---
Sewer Utility	412,773	313,809	98,964	5,163	13,855	90,272	---	---	---	128,257	46,393	---	13,084	18,641
Storm Water	28,275	18,381	9,894	1,553	6,007	5,440	---	---	---	41,194	---	---	5,661	8,155
Water Utility	279,576	267,493	12,083	3,806	27,083	(11,194)	---	---	---	119,478	---	---	27,083	98,204
Total	840,786	741,108	99,678	16,347	46,945	69,080	---	---	5,254	288,929	46,393	---	45,828	125,000
Winona														
Airport	34,917	326,625	(291,708)	368,039	---	76,331	44,686	164,227	158,436	---	511,851	---	---	---
Inspections	381,550	471,289	(89,739)	181	---	(89,558)	---	---	---	(4,793)	---	---	---	---
Library	104,153	1,033,555	(929,402)	865,588	---	(63,814)	228,401	---	426,415	(13,998)	66,381	---	---	---
Public Transportation	244,483	617,609	(373,126)	399,536	---	26,410	---	130,398	257,247	---	---	---	---	---
Recreation	410,217	1,505,247	(1,095,030)	1,069,541	---	(25,489)	360,226	19,312	681,398	(333,182)	163,485	---	---	---
Sewer	2,822,274	2,403,927	418,347	17,669	29,492	406,524	---	---	---	---	230,442	---	29,492	297,750

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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
Storm Sewer	297,383	198,935	98,448	668	---	99,116	---	---	---	61,000	---	---	---	---
Water	3,187,847	2,176,521	1,011,326	8,904	191,035	829,195	---	---	---	---	268,344	---	191,035	617,250
Total	7,482,824	8,733,708	(1,250,884)	2,730,126	220,527	1,258,715	633,313	313,937	1,523,496	(290,973)	1,240,503	---	220,527	915,000
Winsted														
Sewer	416,434	470,316	(53,882)	54,661	76,944	(76,165)	---	---	---	(78,880)	70,320	---	76,944	55,000
Water	326,768	271,206	55,562	29,531	12,604	72,489	---	---	---	5,675	44,101	---	12,604	26,000
Total	743,202	741,522	1,680	84,192	89,548	(3,676)	---	---	---	(73,205)	114,421	---	89,548	81,000
Winthrop														
Electric	1,598,878	1,272,646	326,232	3,486	26,517	303,201	---	---	---	---	---	---	26,517	40,000
Garbage	96,340	105,132	(8,792)	---	---	(8,792)	---	---	---	---	---	---	---	---
Sewer	168,988	139,955	29,033	2,473	21,880	9,626	---	---	---	(78,147)	---	---	21,880	75,270
Water	384,335	277,040	107,295	2,215	948	108,562	---	---	---	(24,506)	---	---	948	30,609
Total	2,248,541	1,794,773	453,768	8,174	49,345	412,597	---	---	---	(102,653)	---	---	49,345	145,879
Winton														
Liquor	276,828	262,094	14,734	10,832	2,217	23,349	---	---	---	10,200	---	---	---	---
Sewer	7,572	10,199	(2,627)	---	396	(3,023)	---	---	---	(3,500)	---	---	---	---
Water	8,044	11,673	(3,629)	90	396	(3,935)	---	---	---	(3,500)	---	---	---	---
Total	292,444	283,966	8,478	10,922	3,009	16,391	---	---	---	3,200	---	---	---	---
Wolf Lake														
Liquor	433,974	400,549	33,425	4,793	4,052	34,166	---	---	140	15,300	7,000	---	4,052	11,009
Sewer	21,651	19,038	2,613	50,085	1,266	51,432	---	49,929	---	(5,000)	49,929	---	1,266	11,068
Total	455,625	419,587	36,038	54,878	5,318	85,598	---	49,929	140	10,300	56,929	---	5,318	22,077
Wolverton														
Garbage	14,539	10,126	4,413	---	---	4,413	---	---	---	---	---	---	---	---
Sewer	37,132	24,183	12,949	---	---	12,949	---	---	---	---	---	---	---	---
Water	42,304	31,723	10,581	---	1,574	9,007	---	---	---	---	---	---	1,574	13,000
Total	93,975	66,032	27,943	---	1,574	26,369	---	---	---	---	---	---	1,574	13,000
Wood Lake														
Refuse	30,712	30,278	434	---	---	434	---	---	---	---	---	---	---	---
Sewer	97,479	61,425	36,054	---	31,951	4,103	---	---	---	---	---	---	31,951	9,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal 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	73,460	73,078	382	856	6,938	(5,700)	---	---	---	---	3,489	---	6,844	7,500	
Total	201,651	164,781	36,870	856	38,889	(1,163)	---	---	---	---	3,489	---	38,795	16,500	
Woodbury															
Bielenberg Sports Center	1,155,269	1,058,191	97,078	12,686	92,316	17,448	---	---	---	---	242,585	---	92,316	122,983	
Emergency Medical Services	1,566,525	1,636,615	(70,090)	14,707	---	(55,383)	---	---	---	---	---	---	---	---	
Golf Course Operations	1,269,035	1,262,373	6,662	25,233	187,894	(155,999)	---	---	---	(92,000)	32,951	---	184,730	147,205	
Sewer	5,496,929	5,761,220	(264,291)	114,958	---	(149,333)	---	---	---	71,639	33,850	---	---	---	
Storm Water Utility	1,596,031	1,676,136	(80,105)	52,843	8,144	(35,406)	---	---	---	500,513	29,715	---	8,144	210,000	
Street Lighting	521,312	449,498	71,814	6,565	---	78,379	---	---	---	---	---	---	---	---	
Water	3,478,032	3,957,496	(479,464)	147,978	46,567	(378,053)	---	---	---	71,640	300,089	---	---	---	
Total	15,083,133	15,801,529	(718,396)	374,970	334,921	(678,347)	---	---	---	551,792	639,190	---	285,190	480,188	
Woodland															
Sewer	34,687	34,358	329	1,680	7,550	(5,541)	---	---	---	54,230	---	---	7,550	35,081	
Water	17,671	36,625	(18,954)	4,782	5,684	(19,856)	---	---	---	(54,230)	---	---	5,684	12,500	
Total	52,358	70,983	(18,625)	6,462	13,234	(25,397)	---	---	---	---	---	---	13,234	47,581	
Woodstock															
Garbage	6,169	6,973	(804)	---	---	(804)	---	---	---	---	---	---	---	---	
Sewer	29,030	11,537	17,493	---	13,730	3,763	---	---	---	---	---	---	13,730	4,200	
Water	8,655	7,864	791	908	---	1,699	---	---	---	---	---	---	---	---	
Total	43,854	26,374	17,480	908	13,730	4,658	---	---	---	---	---	---	13,730	4,200	
Worthington															
Airport	102,236	723,565	(621,329)	155,549	2,556	(468,336)	---	735,171	150,357	(107,502)	497,671	---	---	---	
Cable T.V.	132,304	132,304	---	---	---	---	---	---	---	---	---	---	---	---	
Electric	16,342,512	15,457,290	885,222	116,456	122,471	879,207	---	---	---	599,214	1,399,609	---	65,886	175,000	
Industrial Sewer	1,896,879	1,855,822	41,057	8,780	89,581	(39,744)	---	---	---	(390,740)	27,235	---	89,581	590,000	
Liquor	2,596,519	2,249,301	347,218	2,987	---	350,205	---	---	---	200,000	---	---	---	---	
Memorial Auditorium	16,240	103,156	(86,916)	58,075	---	(28,841)	53,121	---	1,658	(694,690)	1,651,019	1,150,000	---	---	
Municipal Sewer	2,089,166	1,966,751	122,415	73,743	3,513	192,645	---	---	---	---	470,823	---	3,513	115,199	
Storm Water Management	488,379	239,655	248,724	9,063	---	257,787	---	---	---	---	68,224	---	---	27,508	
Street Lighting	63,347	75,141	(11,794)	---	---	(11,794)	---	---	---	---	---	---	---	---	
Water	2,758,328	1,581,273	1,177,055	35,953	147,033	1,065,975	---	---	---	---	435,863	---	147,033	354,800	
Total	26,485,910	24,384,258	2,101,652	460,606	365,154	2,197,104	53,121	735,171	152,015	(393,718)	4,550,444	1,150,000	306,013	1,262,507	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

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	
Wrenshall															
Sewer	78,128	47,615	30,513	4,439	---	34,952	---	---	---	---	7,476	---	---	---	---
Water	94,061	61,641	32,420	49,004	31,822	49,602	25,078	---	1,072	---	243,592	248,098	31,822	35,000	
Total	172,189	109,256	62,933	53,443	31,822	84,554	25,078	---	1,072	---	251,068	248,098	31,822	35,000	
Wykoff															
Sewer	104,275	92,451	11,824	1,115	---	12,939	---	---	---	---	---	---	---	---	---
Water	88,079	86,152	1,927	1,331	10,923	(7,665)	---	---	---	(20,164)	---	---	10,923	36,000	
Total	192,354	178,603	13,751	2,446	10,923	5,274	---	---	---	(20,164)	---	---	10,923	36,000	
Wyoming															
Sewer	462,587	830,722	(368,135)	424,347	---	56,212	---	---	---	(2,201,499)	5,069	---	---	---	---
Surface Water	30,500	1,967	28,533	4,840	---	33,373	---	---	---	---	72,829	---	---	---	---
Water	308,882	462,394	(153,512)	16,585	160	(137,087)	---	---	---	---	41,955	---	160	35,000	
Total	801,969	1,295,083	(493,114)	445,772	160	(47,502)	---	---	---	(2,201,499)	119,853	---	160	35,000	
Zemple															
Sewer	3,301	5,019	(1,718)	552	---	(1,166)	---	---	---	---	---	---	---	---	---
Total	3,301	5,019	(1,718)	552	---	(1,166)	---	---	---	---	---	---	---	---	---
Zimmerman															
Sewer	667,921	732,597	(64,676)	327,860	51,635	211,549	18,447	---	211,057	25,000	1,390,816	1,391,736	51,635	228,000	
Water	513,379	545,568	(32,189)	89,380	44,240	12,951	18,447	---	---	25,000	---	---	44,240	86,000	
Total	1,181,300	1,278,165	(96,865)	417,240	95,875	224,500	36,894	---	211,057	50,000	1,390,816	1,391,736	95,875	314,000	
Zumbro Falls															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	135,829	190,169	(54,340)	103	71,697	(125,934)	---	---	---	(45,000)	---	---	71,697	34,895	
Total	135,829	190,169	(54,340)	103	71,697	(125,934)	---	---	---	(45,000)	---	---	71,697	34,895	
Zumbrota															
Sewer	467,457	542,849	(75,392)	47,159	30,234	(58,467)	---	---	---	(82,737)	120,409	---	30,234	90,330	
Water	378,151	441,321	(63,170)	15,224	28,849	(76,795)	---	---	---	(129,766)	91,158	---	27,534	172,070	
Total	845,608	984,170	(138,562)	62,383	59,083	(135,262)	---	---	---	(212,503)	211,567	---	57,768	262,400	
State Total	\$3,405,620,762		\$162,880,547		\$163,279,418		\$23,110,978		\$66,422,590		\$730,508,848		\$133,351,811		
		\$3,242,740,215		\$218,761,307		\$218,362,436		\$60,755,012		\$114,268,839		\$501,882,433		\$454,532,448	

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ENTERPRISE FUND FOOTNOTES

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

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.
- [99] This entity failed to report in time for this publication.

APPENDIX A

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

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Appendix A - Factors Influencing General and Special Revenue Unreserved Fund Balances

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

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

- Counties distribute the cities' share of the first half of property tax levies in late May and early June. Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- Counties distribute the cities' share of the second half of property tax levies in late October and early November.
- Cities receive the second half of their state aid and property tax credits from the state in December of each year.

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

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

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

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

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain an unreserved fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.⁸ If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

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

⁸Although this section discusses only two types of fund balances, Minnesota cities actually report three different classifications of fund balances in the General and Special Revenue Funds. The ***unreserved, undesignated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The ***unreserved, designated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The ***reserved fund balances*** include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

GLOSSARY

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Glossary

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

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

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - These fund 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.

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

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

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

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

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

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

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government. Expenditures in this category include salaries, ages, and benefits of legislative, judicial, and administrative personnel; supplies; and city hall maintenance.

Glossary

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.

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

Glossary

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.

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.

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

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

Glossary

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.