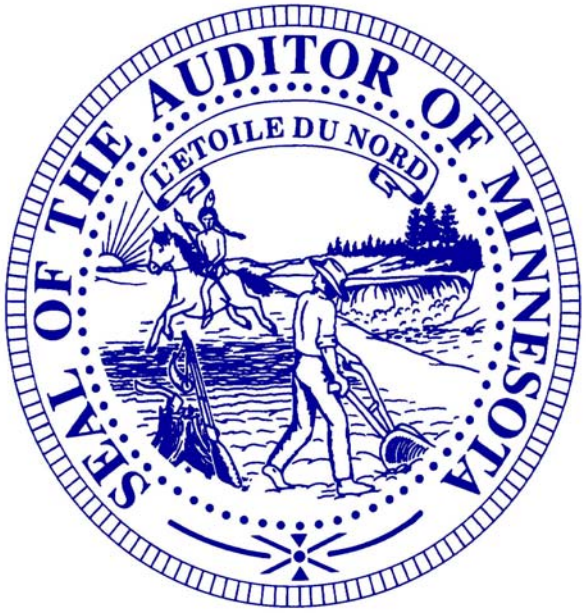
STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2011 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, 2011

March 7, 2013

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Office of the State Auditor
State of Minnesota

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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 852 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2011.[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.

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).[2]

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.[3] 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, 2011, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

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

[1]The report only provides information on 852 of the cities because 2 cities (Bluffton and Manhattan Beach) failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698. Failure to comply with these reporting requirements results in the Office of the State Auditor not certifying a city as eligible to receive Local Government Aid (LGA).

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

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

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

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

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

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

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

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

Cities under 2,500 in population may opt to use a cash basis of accounting. In 2011, 353 of the 627 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.

[4]For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

[5]There are 629 small cities, but the figure listed here reflects only the 627 cities that provided their 2011 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 $4.69 billion in 2011. This represents an increase of 0.6 percent over 2010 revenues.[6] Total revenues of cities over 2,500 in population increased 0.4 percent, and revenues of cities under 2,500 in population increased 3 percent (pg. 5).

- Total expenditures of the governmental funds for all cities totaled $5.18 billion in 2011. This represents a decrease of 4 percent from 2010. Total expenditures of cities over 2,500 in population decreased 4 percent, while total expenditures for cities under 2,500 in population increased 2 percent (pg. 5).

- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 21 percent of total expenditures, and public safety accounted for 28 percent. For small cities, streets and highways accounted for 24 percent of total expenditures, and public safety accounted for 22 percent (pg. 6).

- In 2011, unrestricted fund balances as a percent of current expenditures averaged 44 percent for large cities, compared to 95 percent for small cities (pg. 6).

- Overall, small cities tend to carry a greater debt burden than large cities. In 2011, small cities carried long-term debt of $1.16 billion, or $3,027 per capita, compared to $8.35 billion, or $2,096 per capita, for large cities (pg. 6).

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

- In 2011, cities over 2,500 in population, or large cities, had total governmental revenues of $4.28 billion. This represents an increase of 0.4 percent over 2010 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68 percent of all large city revenues (pg. 11).

- In 2011, cities under 2,500 in population, or small cities, had total governmental revenues of $414.7 million to finance city services. This represents an increase of 4 percent over 2010 (pg. 18).

[6]The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures. The revised 2010 data is available for download at http://www.auditor.state.mn.us/reports/gid/2010/ciRed/ciRed_10_data.zip.

- Three sources of revenues showed double-digit decreases between 2010 and 2011: Federal grants (-25 percent), local grants (-19 percent), and interest earnings (-17 percent). These large decreases were offset by increases in state grants, taxes, and charges for services (pg. 18).

Ten-Year Trends – All Cities

Governmental Revenues

- Over the ten-year period of 2002 to 2011, an examination of city finances shows that when adjusted for inflation[7], 2011 revenue levels are below 2002 levels. Inflation-adjusted total city revenues decreased 16 percent between 2002 and 2011 (pg. 7).

- Between 2002 and 2011, actual revenues derived from property taxes grew 80 percent, compared to a decrease of 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 81 percent, state grants decreased 20 percent, and local grants increased 15 percent. When revenues are adjusted for inflation, the ten-year period shows a 26 percent increase in property tax revenues, while intergovernmental revenues decreased 35 percent (pg. 7).

- The proportion of total revenues derived from property taxes grew from 26 percent in 2002 to 38 percent in 2011. During this same time frame, revenues derived from intergovernmental sources decreased from 33 percent of total revenues to 25 percent (pg. 7).

Governmental Expenditures

- Actual total city expenditures grew from $4.55 billion in 2002 to $5.18 billion in 2011. This represents an increase of 14 percent. Over the ten-year period of 2002 to 2011, an examination of city finances shows that, when adjusted for inflation, 2011 expenditure levels are below 2002 levels and decreased 20 percent over the ten-year period (pg. 9).

- Over the ten-year period, when adjusted for inflation, total current expenditures declined 5 percent, while capital outlays and debt service decreased by 41 percent and 32 percent, respectively (pg. 10).

[7] "Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2002 as the base year (N.I.P.A. Table 1.1.9, February 2013).

Comparison and Overview

2011 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled $4.69 billion in 2011. This represents an increase of 0.6 percent over 2010 revenues.[8] Total revenues of cities over 2,500 in population increased 0.4 percent, and revenues of cities under 2,500 in population increased 3 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 2011, intergovernmental revenues accounted for 39 percent of total revenues for small cities, compared to 24 percent for large cities. Among all cities, intergovernmental revenues accounted for 25 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, 2011 tax revenue from all sources accounted for 51 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 2 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 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 $1,073, and small cities had total revenues of $1,082.

Expenditures

Total expenditures of the governmental funds for all cities totaled $5.18 billion in 2011. This represents a decrease of 4 percent from 2010. Total expenditures of cities over 2,500 in population decreased 4 percent, while total expenditures for cities under 2,500 in population increased 2 percent.

[8]The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units, resulting in an overall decrease in revenues and expenditures. The revised 2010 data is available for download at http://www.auditor.state.mn.us/reports/gid/2010/ciRed/ciRed_10_data.zip.

The spending priorities of cities under 2,500 in population differ from those of cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16 percent) and less to culture and recreation (9 percent) than cities over 2,500 (10 percent and 12 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 21 percent of total expenditures, and public safety accounted for 28 percent. For small cities, streets and highways accounted for 24 percent of total expenditures, and public safety accounted for 22 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 2011, small cities carried long-term debt of $1.16 billion, or $3,027 per capita, compared to $8.35 billion, or $2,096 per capita, for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Unrestricted Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unrestricted fund balances. Small cities maintain significantly higher fund balances than large cities. In 2011, unrestricted fund balances as a percent of current expenditures averaged 44 percent for large cities, compared to 95 percent for small cities.

Among the 274 small cities that reported a fund balance in 2011, 123 (45 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Among the 225 large cities, 27 cities (12 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2011, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -178 percent in Bigelow to 561 percent in Easton. Among large cities, the range was from -7 percent in Buffalo to 405 percent in Bayport.

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

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and 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 unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy.

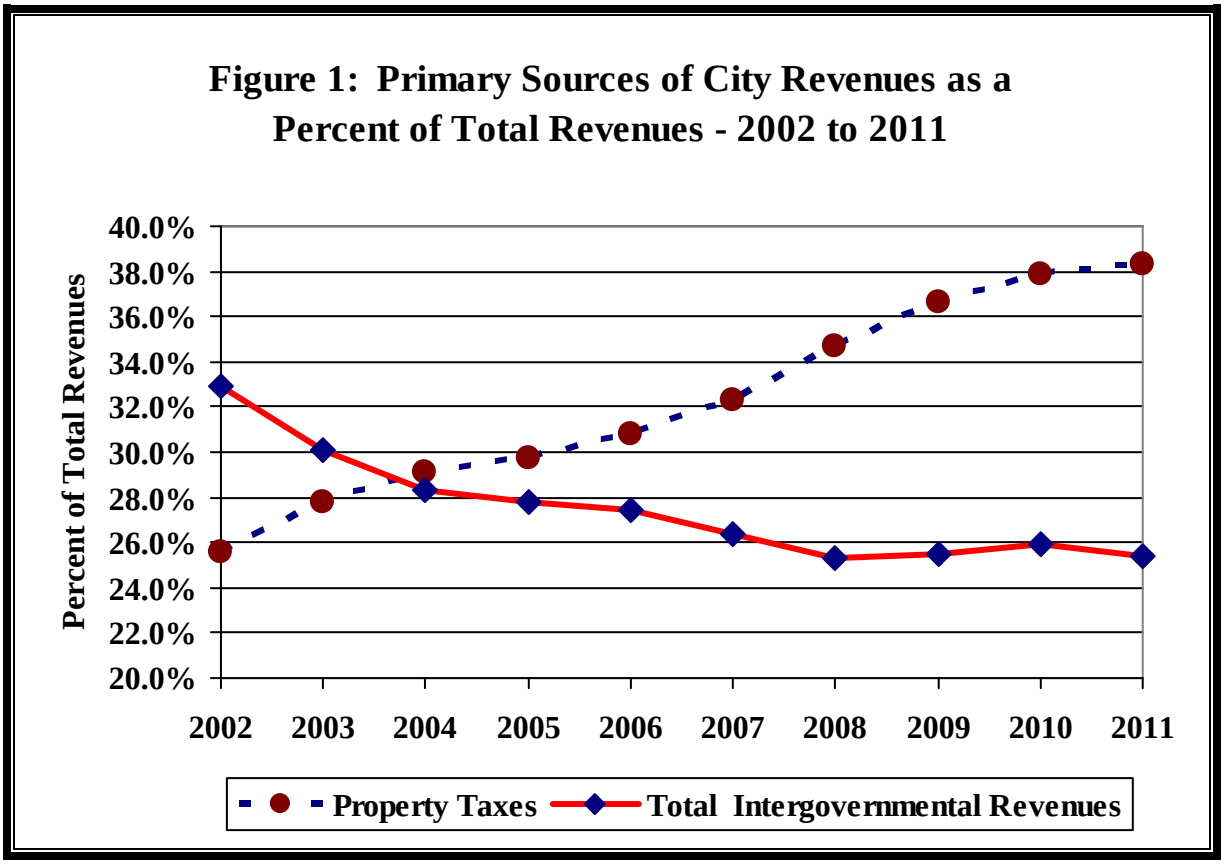
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2002 to 2011, an examination of city finances shows that, when adjusted for inflation[9], 2011 revenue levels are below 2002 levels, and decreased by 16 percent over that period of time.

Between 2002 and 2011, actual revenues derived from property taxes grew 80 percent, compared to a decrease of 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 81 percent, state grants decreased 20 percent, and local grants increased 15 percent. When revenues are adjusted for inflation, the ten-year period shows a 26 percent increase in property tax revenues, while intergovernmental revenues decreased 35 percent.

In addition, the proportion of total revenues derived from property taxes grew from 26 percent in 2002 to 38 percent in 2011. During this same time frame, revenues derived from intergovernmental sources decreased from 33 percent of total revenues to 25 percent. Figure 1 below shows that, as intergovernmental revenues to cities have slowed, the result has been a greater reliance on revenues derived from property taxes.



[9]"Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2002 as the base year (N.I.P.A. Table 1.1.9, February 2013).

An examination of city revenues from 2002 to 2011 shows that, in actual dollars, revenues grew from $3.91 billion in 2002 to $4.69 billion in 2011, an increase of 20 percent. When adjusted for inflation, 2011 revenues are 16 percent less than in 2002. Figure 2 below illustrates this trend.

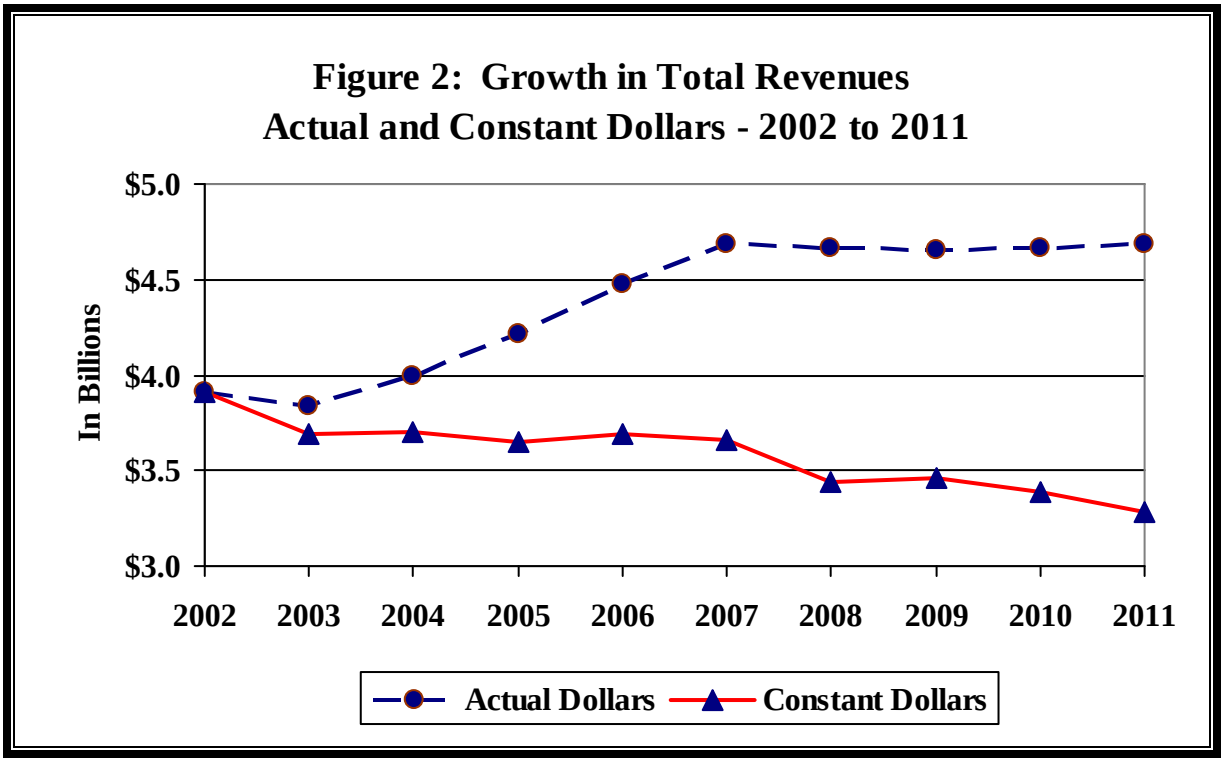


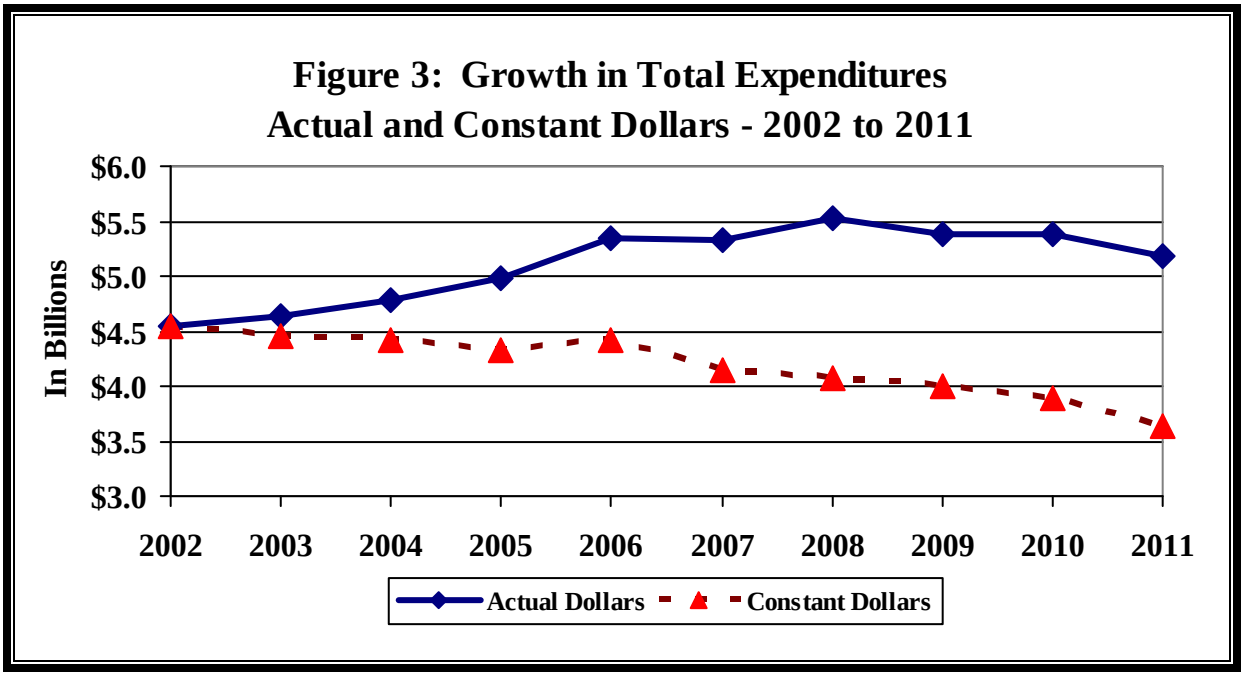
Table 1 on the following page provides a summary of the trend in city revenues from 2002 to 2011 when adjusted for inflation. Taxes and federal grants were the only sources of revenues to grow over this period, increasing 16 and 27 percent, respectively. The large increase in federal grants was due, in part, to the American Recovery and Reinvestment Act (ARRA). All other categories of revenues showed double-digit declines over the ten-year period including interest earnings (-56 percent), all other revenues (-48 percent), state grants (-44 percent), licenses and permits (-30 percent), special assessments (-28 percent), local unit grants (-20 percent), fines and forfeits (-16 percent), and charges for services (-15 percent).

Table 1: Total City Revenues in Constant Dollars

Revenues	2002	2006	2007	2011	2002 - 06 5-Year Change	2007 - 11 5-Year Change	10-Year Change
Taxes	$1,400,779,131	$1,541,080,120	$1,585,034,441	$1,618,556,862	10.0%	2.1%	15.5%
Special Assessments	253,873,274	238,544,443	227,525,330	182,949,498	-6.0%	-19.6%	-27.9%
Licenses and Permits	140,020,118	138,979,665	118,012,687	97,524,666	-0.7%	-17.4%	-30.3%
Federal Grants	137,340,234	153,802,198	148,257,807	174,198,349	12.0%	17.5%	26.8%
State Grants	1,079,821,576	794,053,783	748,013,980	604,633,337	-26.5%	-19.2%	-44.0%
Local Unit Grants	68,456,014	62,608,684	69,437,099	54,854,807	-8.5%	-21.0%	-19.9%
Charges for Services	368,461,756	354,545,168	349,765,383	312,026,337	-3.8%	-10.8%	-15.3%
Fines and Forfeits	37,218,576	32,557,817	34,038,441	31,441,086	-12.5%	-7.6%	-15.5%
Interest Earnings	154,149,166	157,882,564	192,801,591	68,381,951	2.4%	-64.5%	-55.6%
All Other Revenues	268,519,735	217,624,187	190,876,970	139,438,528	-19.0%	-26.9%	-48.1%
Total Revenues	**$3,908,639,580**	**$3,691,678,629**	**$3,663,763,729**	**$3,284,005,421**	**-5.6%**	**-10.4%**	**-16.0%**

Governmental Expenditures

Actual total city expenditures grew from $4.55 billion in 2002 to $5.18 billion in 2011. This represents an increase of 14 percent. Over the ten-year period of 2002 to 2011, an examination of city finances shows that, when adjusted for inflation, 2011 expenditure levels are below 2002 levels and decreased 20 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 a single-digit decline, while capital outlays and debt service expenditures showed double-digit declines when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures declined 5 percent, while capital outlays and debt service decreased by 41 percent and 32 percent, respectively.

Table 2 below provides a summary of expenditures from 2002 to 2011 in constant dollars. Over this period, only three categories of expenditures grew: conservation of natural resources (40 percent), airports (5 percent), and public safety (3 percent). All other categories of expenditures decreased over this period.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2002	2006	2007	2011	2002 - 06 5-Year Change	2007 - 11 5-Year Change	10-Year Change
General Government	$458,047,903	$468,528,039	$406,361,808	$390,177,284	2.3%	-4.0%	-14.8%
Public Safety	966,896,610	988,399,987	985,713,248	993,609,215	2.2%	0.8%	2.8%
Streets and Highways	943,435,902	1,060,074,115	974,373,691	777,351,711	12.4%	-20.2%	-17.6%
Sanitation	19,275,937	30,610,585	18,164,548	12,166,831	58.8%	-33.0%	-36.9%
Health	37,495,722	20,986,268	19,643,203	20,159,803	-44.0%	2.6%	-46.2%
Culture and Recreation	538,439,496	535,267,272	509,204,926	412,048,039	-0.6%	-19.1%	-23.5%
Housing/Economic Development	454,623,416	403,099,938	358,907,171	317,708,683	-11.3%	-11.5%	-30.1%
Conservation of Natural Resources	2,906,928	3,066,248	2,713,326	4,078,485	5.5%	50.3%	40.3%
Airport	28,842,251	33,333,152	31,757,589	30,160,903	15.6%	-5.0%	4.6%
All Other Expenditures	245,484,660	195,687,396	180,591,979	89,713,533	-20.3%	-50.3%	-63.5%
Debt Service	852,424,766	673,692,383	666,313,201	582,597,280	-21.0%	-12.6%	-31.7%
Total Expenditures	**$4,547,873,591**	**$4,412,745,383**	**$4,153,744,690**	**$3,629,771,767**	-3.0%	-12.6%	-20.2%
Total Current Expenditures	$2,411,250,419	$2,415,937,557	$2,384,468,562	$2,295,013,598	0.2%	-3.8%	-4.8%
Total Capital Outlay	1,284,198,406	1,323,115,443	1,102,962,927	752,160,888	3.0%	-31.8%	-41.4%
Total Debt Service	852,424,766	673,692,383	666,313,201	582,597,280	-21.0%	-12.6%	-31.7%
Total Expenditures	**$4,547,873,591**	**$4,412,745,383**	**$4,153,744,690**	**$3,629,771,766**	-3.0%	-12.6%	-20.2%

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

In 2011, cities over 2,500 in population, or large cities, had total governmental revenues of $4.28 billion. This represents an increase of 0.4 percent over 2010 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68 percent of all large city revenues.

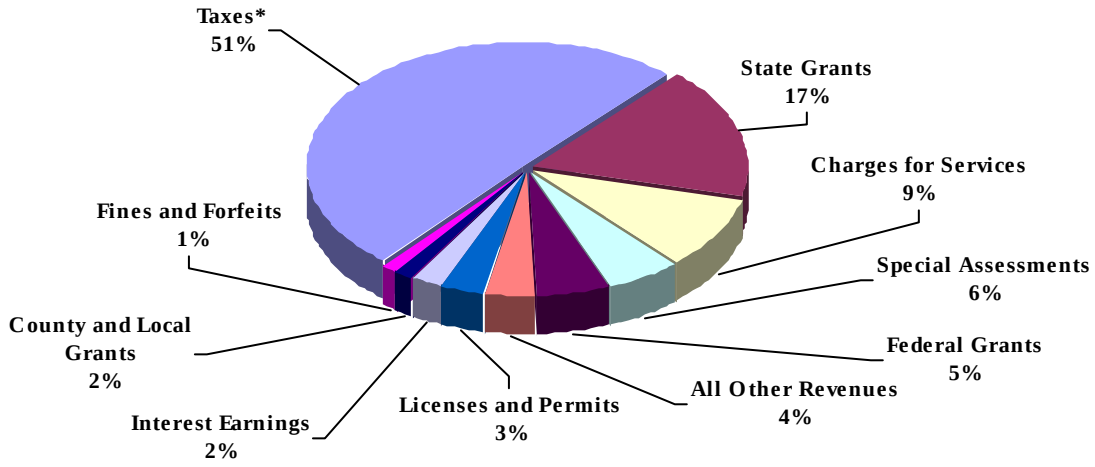
Among the various categories of large city revenues, seven showed increases, while three showed decreases. The categories with the largest increases were interest earnings (24 percent), county and local grants (9 percent), and licenses and permits (9 percent). Those with the largest decreases were federal grants (-20 percent) and special assessments (-10 percent). The decrease in federal grants in part reflects the winding down of many federal grants made available to cities through the ARRA.

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 33 percent in 2007 to 39 percent in 2011. The increased reliance on property tax revenues has offset decreasing 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.

Figure 4: 2011 Total Governmental Revenues - Cities Over 2,500 in Population

$4,276.275,173



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

Total Governmental Expenditures

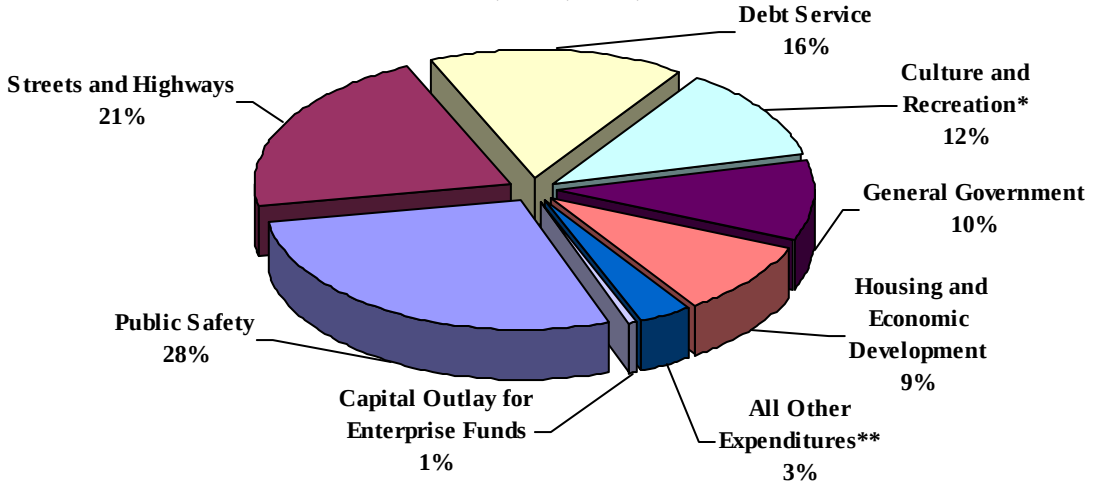
Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. In 2011, cities over 2,500 in population expended $4.72 billion from these various governmental funds to provide city services. This represents a decrease of 4 percent from 2010 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 64 percent of total governmental expenditures, while capital outlay accounted for 20 percent, and debt service accounted for 16 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 41 percent of all current expenditures--almost triple that of any other category. Streets and highways accounted for 61 percent of all capital expenditures, over four times greater than any other category of capital outlay.

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

Figure 5: 2011 Total Governmental Expenditures - Cities Over 2,500 in Population

$4,718,189,390



*This category represents expenditures for libraries and parks and recreation.

**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

Capital Outlay Expenditures

Cities over 2,500 in population expended $960.4 million on capital investments in 2011. This represents a decrease of 6 percent from the level expended in 2010. 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.

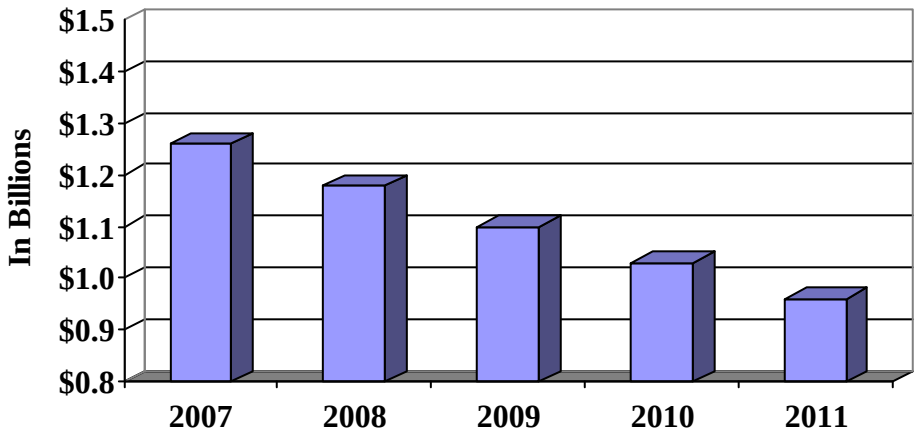
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita*
2007	$1,258,328,908	$328
2008	$1,184,065,833	$303
2009	$1,097,801,667	$280
2010	$1,033,480,751	$261
2011	$ 960,350,132	$241

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

Figure 6 below illustrates the trend in capital outlay expenditures for the years 2007 to 2011.

Figure 6: Capital Outlay Expenditures
Cities Over 2,500 in Population - 2007 to 2011

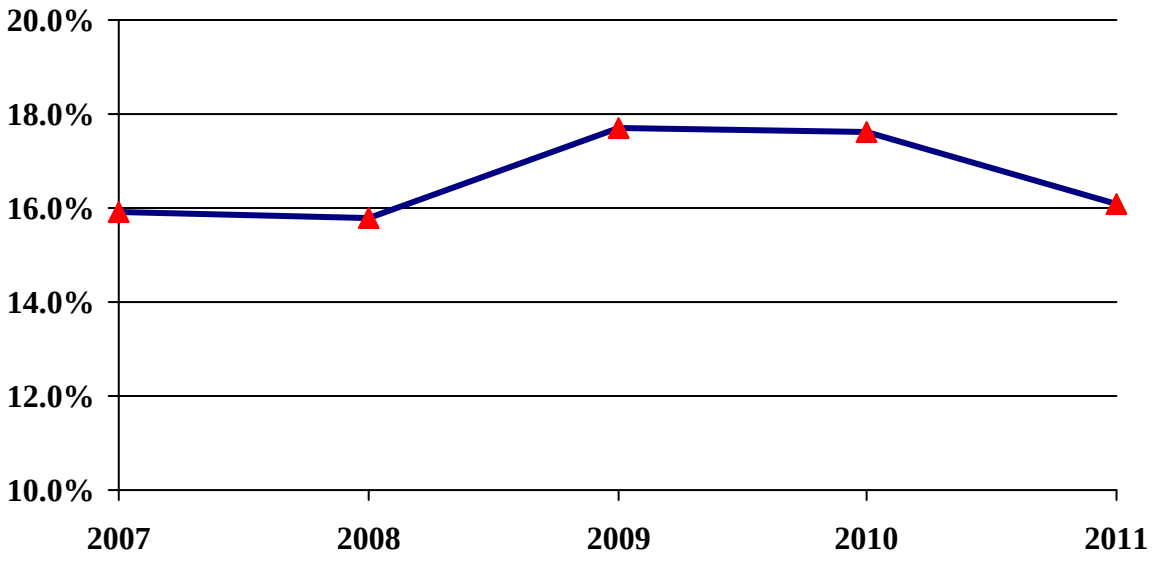


Debt Service

In 2011, large cities expended a total of $759.0 million on debt service, which represented 16 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2010 and 2011, large city debt service expenditures decreased $107.9 million, or 12 percent.

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

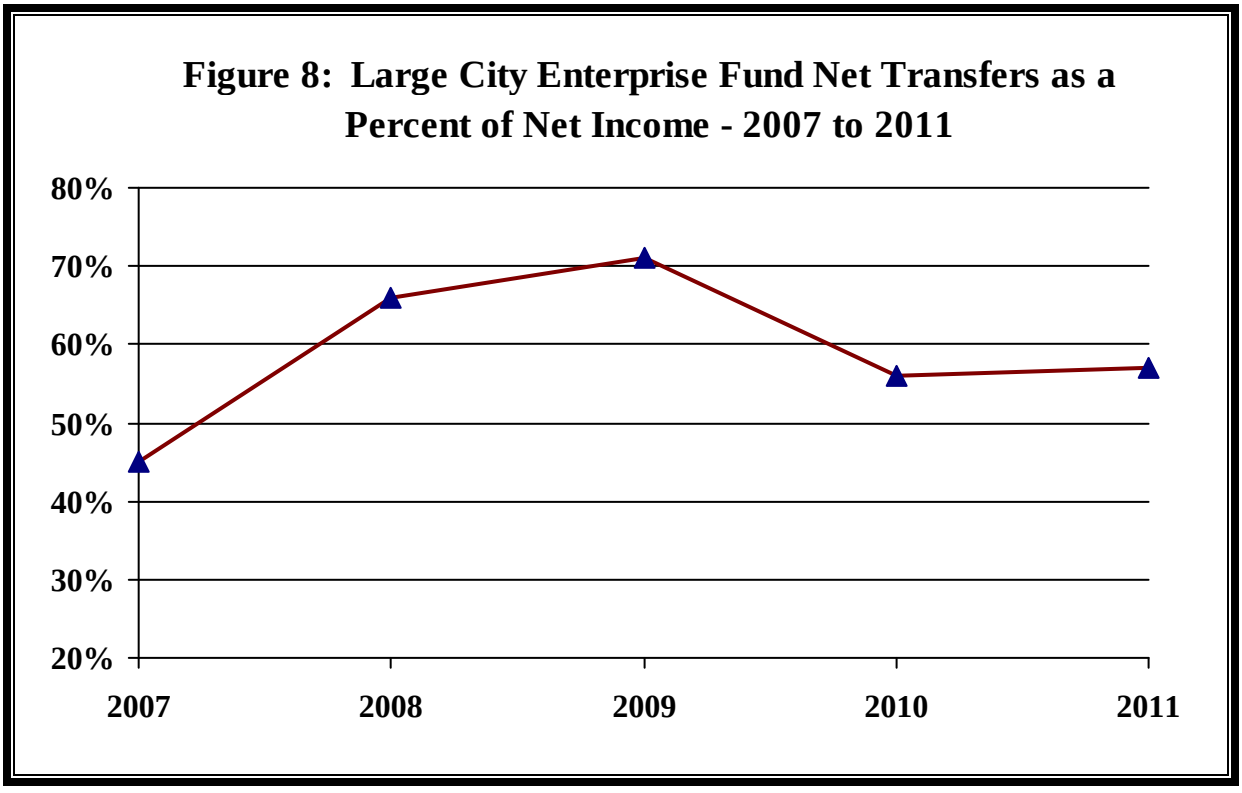
Figure 7: Debt Service as a Percentage of Total Expenditures - Cities Over 2,500 in Population - 2007 to 2011



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 $202.7 million and net transfers (transfers out minus transfers in) of $116.5 million in 2011. This represents an increase of 6 percent in net income and a 9 percent increase in net transfers. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers represented 57 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

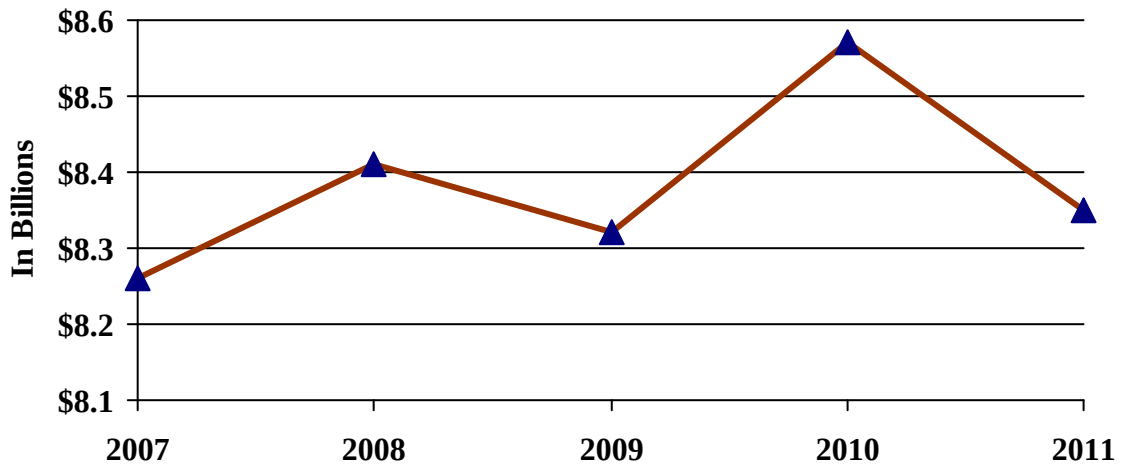
Cities over 2,500 in population carried long-term debt of $8.35 billion, or $2,096 per capita, at the end of 2011. This represents a decrease of 3 percent from the 2010 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2010 and 2011.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2010 Amount	2011 Amount
General Obligation	$1,848,276,532	$1,724,561,687
General Obligation Tax Increment	533,236,327	483,029,367
Revenue Tax Increment	77,602,340	59,254,175
Special Assessment	2,051,945,558	2,030,278,932
General Obligation Revenue	1,525,371,153	1,396,107,365
Revenue	1,076,992,304	1,076,186,192
All Other	108,418,625	99,708,061
Total Bonded Indebtedness	**$7,221,842,839**	**$6,869,125,779**

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

Figure 9: Outstanding Long-Term Indebtedness* for Cities Over 2,500 in Population - 2007 to 2011



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

Unrestricted Fund Balances of the General and Special Revenue Funds

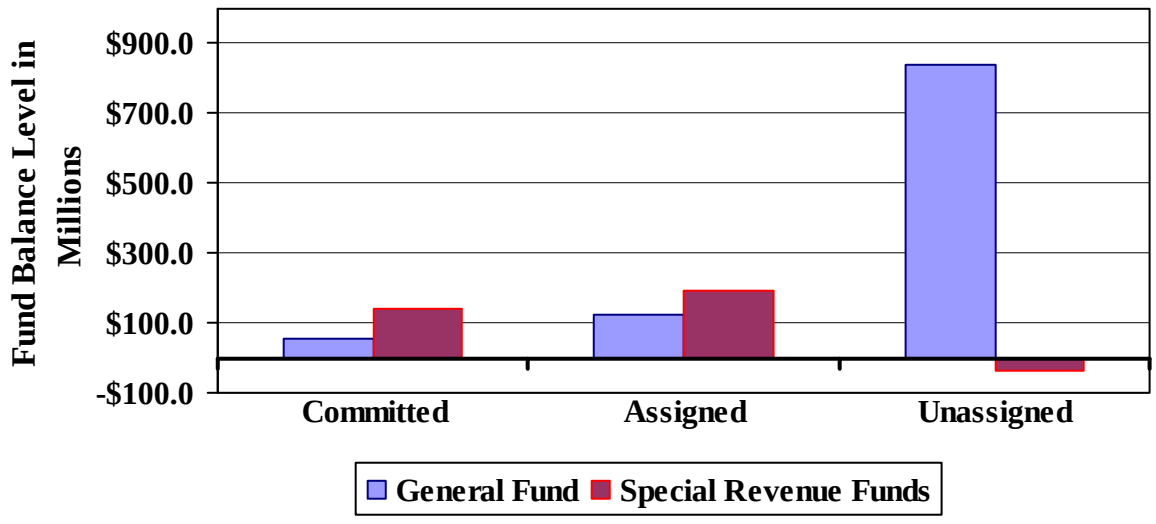
The unrestricted fund balances of large cities' General and Special Revenue Funds totaled $1.31 billion in 2011. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments.

Large city unrestricted fund balances as a percent of total current expenditures averaged 44 percent in 2011, compared to 47 percent for unreserved fund balances in 2010. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 24 percent for cities of the first class, compared to 69 percent for fourth class cities.

As discussed earlier, cities were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition,* in 2011. This statement changed the classifications of fund balances. Under GASB 54, cities classify fund balances for each fund as *nonspendable, restricted, committed, assigned, or unassigned*. The last three of these classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. In comparing 2010 unreserved fund balances to 2011 unrestricted fund balances, it appears that although the new standards may have a significant impact on some entities, in aggregate, the unrestricted fund balance of the combined General and Special Revenue Funds is similar to the total unreserved fund balance previously used. Appendix A provides a more detailed discussion of fund balances and GASB 54.

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

Figure 10: 2011 Unrestricted Fund Balances of the General and Special Revenue Funds for Cities Over 2,500 in Population



Overview of Cities Under 2,500 in Population

Total Governmental Revenues

In 2011, cities under 2,500 in population, or small cities, had total governmental revenues of $414.7 million to finance city services. This represents an increase of 4 percent over 2010.

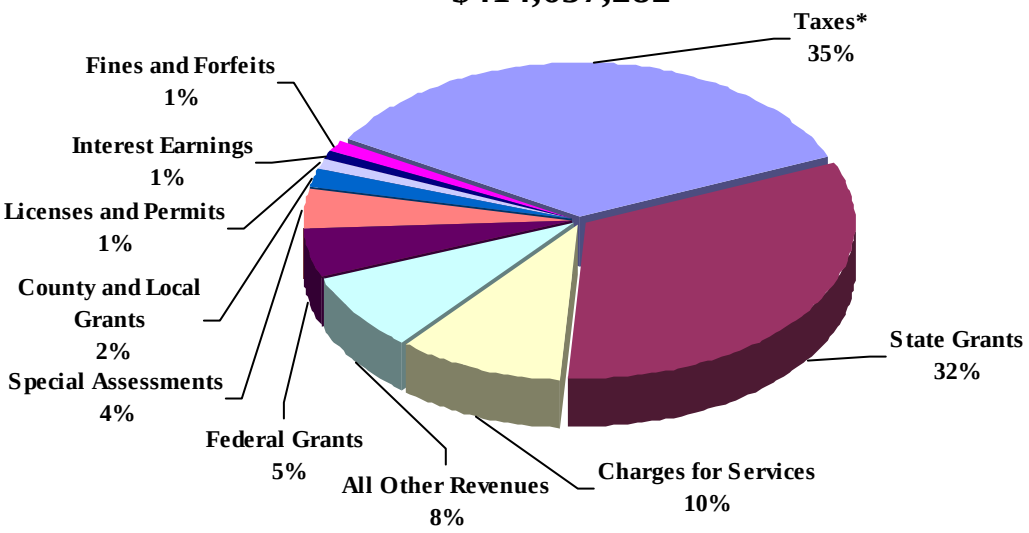
Three sources of revenues showed double-digit decreases between 2010 and 2011: federal grants (-25 percent), local grants (-19 percent), and interest earnings (-17 percent). These large decreases were offset by increases in state grants, taxes, and charges for services.

The main sources of revenues for small cities in 2011 were state grants and taxes, which together accounted for 67 percent of all revenues. State grants as a percent of total revenues increased from 30 percent in 2010 to 32 percent in 2011, while federal grants as a percent of total revenues decreased from 7 percent in 2010 to 5 percent in 2011.

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.

Figure 11: 2011 Total Governmental Revenues - Cities Under 2,500 in Population**

$414,657,282



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

**Due to rounding, the sum of the percentages is less than 100 percent.

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 2011, cities under 2,500 in population expended $466.6 million from governmental funds to provide city services. This represents an increase of 2 percent over 2010 total governmental expenditures.

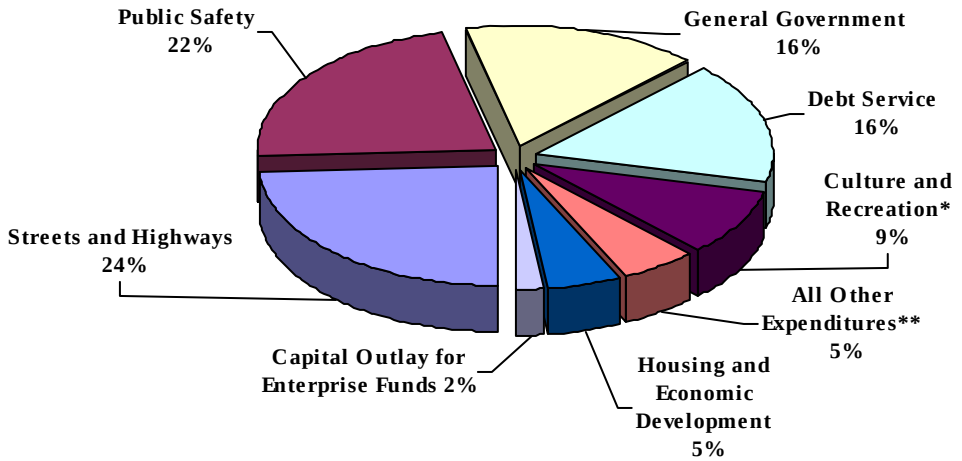
Between 2010 and 2011, several categories showed large percentage increases, including health (236 percent), all other expenditures (60 percent), libraries (30 percent), and streets and highways (10 percent). The large increases were offset by significant decreases in capital outlay for enterprise funds (-44 percent), airports (-30 percent), and debt service (-12 percent).

In 2011, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, general government, and debt service. These four categories together accounted for 78 percent of all expenditures.

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

Figure 12: 2011 Total Governmental Expenditures - Cities Under 2,500 in Population***

$466,610,370



*This category represents expenditures for libraries and parks and recreation.

**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

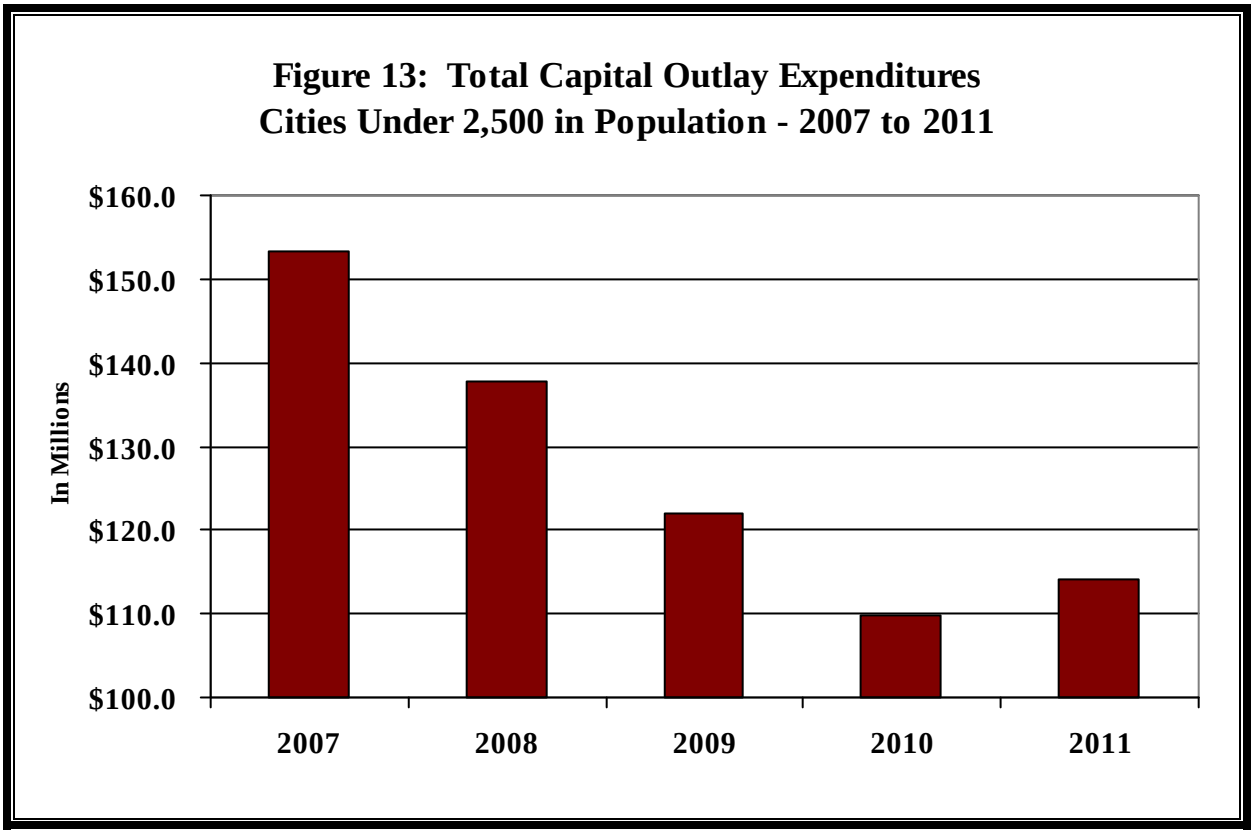
***Due to rounding, the sum of the percentages is less than 100 percent.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended $114.1 million on capital outlay in 2011. This represents an increase of 4 percent over the level expended in 2010, which reverses a four-year downward trend.

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.

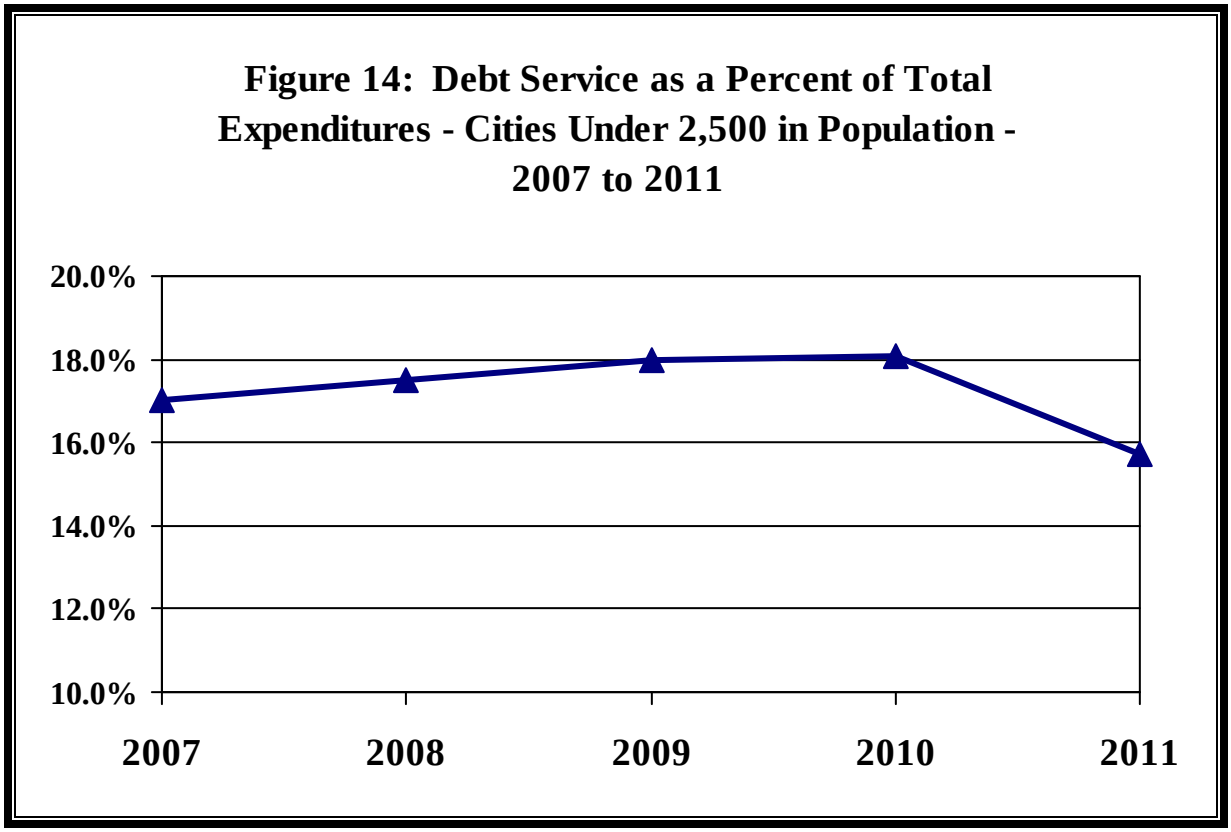
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2007 through 2011.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2011, small cities expended a total of $73.2 million on debt service. This represented a decrease of 12 percent from 2010. Overall, debt service expenditures accounted for 16 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.

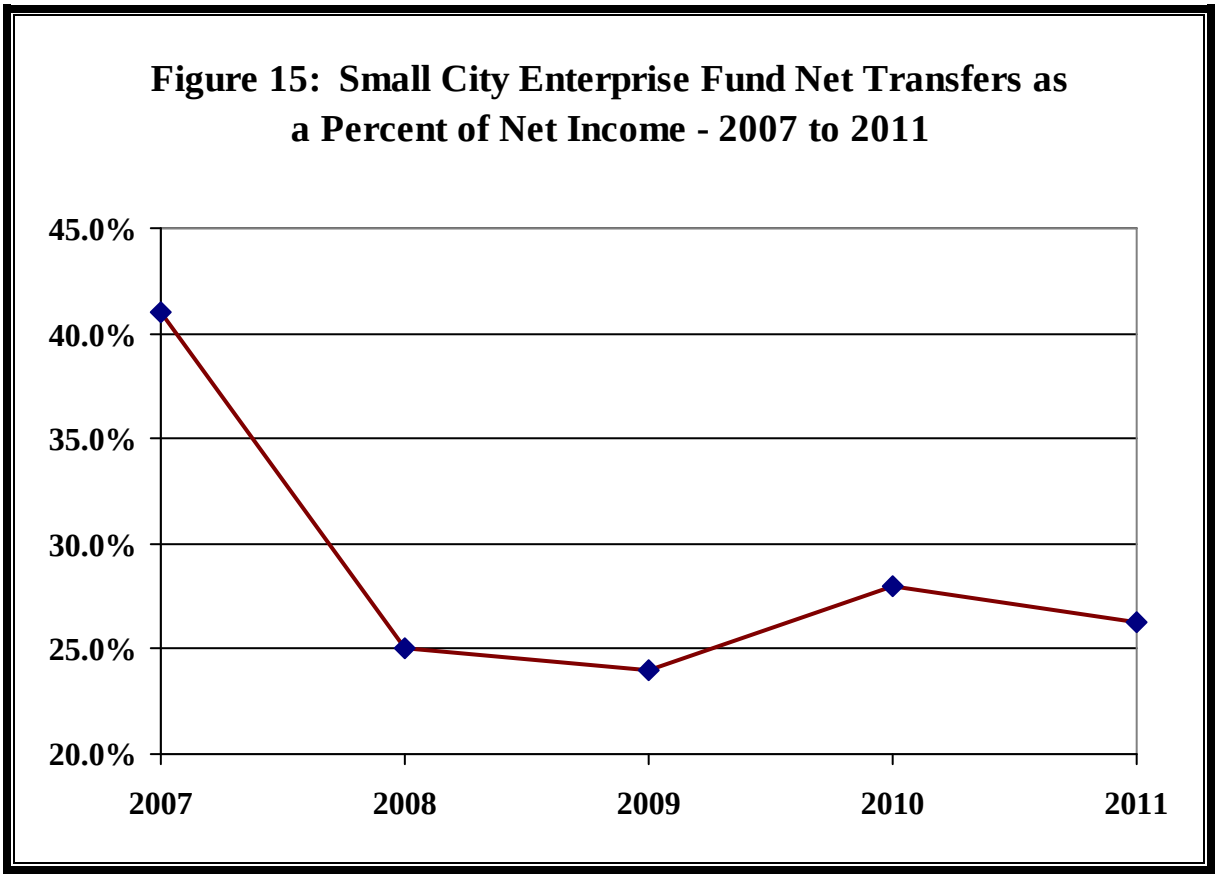


Municipal Enterprises

The total net income of small city enterprises in 2011 was $38.0 million, and the net amount transferred to other funds was $10.0 million. This represents an increase in net income of 42 percent and an increase in net transfers (transfers out minus transfers in) of 33 percent between 2010 and 2011.

In 2011, the municipal enterprises of small cities transferred 26 percent of their net income to other funds, compared to 28 percent in 2010.

Figure 15 below examines the five-year trend in net transfers from enterprise funds as a percent of net income. The sharp drop between 2007 and 2008 reflects the sale of a large enterprise asset and the subsequent transfer of the proceeds in 2007 that skewed the net transfers that year.



Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling $1.16 billion at the close of 2011. This represents a 3 percent increase over the level in 2010. On a per capita basis, small cities carried $3,026 in long-term debt, compared to $2,096 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.

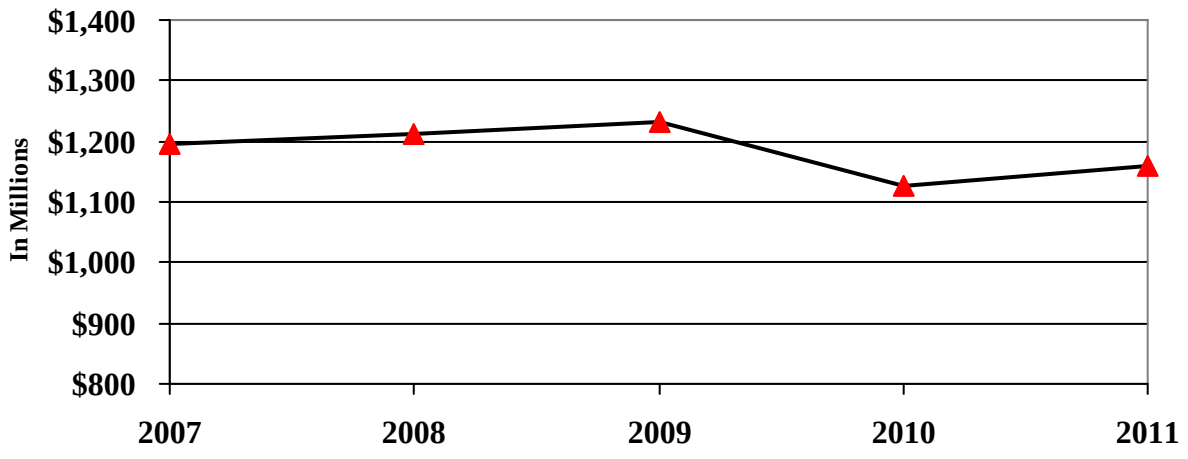
Table 5 below looks at outstanding bonded indebtedness for 2010 and 2011.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2010 Amount	2011 Amount
General Obligation	$106,172,803	$121,350,948
General Obligation Tax Increment	24,444,455	23,395,054
Revenue Tax Increment	1,847,847	1,751,073
Special Assessment	284,427,916	270,671,421
General Obligation Revenue	352,322,243	339,972,565
Revenue	93,377,106	89,473,918
All Other	2,054,327	2,408,524
Total Bonded Indebtedness	**$864,646,697**	**$849,023,503**

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

Figure 16: Outstanding Long-Term Indebtedness for Cities Under 2,500 in Population - 2007 to 2011*



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

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GOVERNMENTAL TABLES

Table 6
Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2007 Through 2011

Governmental Fund Revenues	2007		2008		2009		2010*		2011		5-Year	2010-11
	Amount	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	Change	Change
Property Taxes	$1,514,871,253	32.3%	$1,617,049,772	34.7%	$1,703,969,965	36.6%	$1,766,299,611	37.9%	$1,796,558,689	38.3%	18.6%	1.7%
Tax Increments	292,086,218	6.2%	312,922,827	6.7%	306,836,733	6.6%	242,011,969	5.2%	241,884,846	5.2%	-17.2%	-0.1%
Franchise Taxes	74,014,849	1.6%	110,439,346	2.4%	108,014,892	2.3%	110,082,391	2.4%	115,129,278	2.5%	55.5%	4.6%
Local Sales Tax	114,405,109	2.4%	91,207,380	2.0%	88,617,128	1.9%	91,478,357	2.0%	94,764,836	2.0%	-17.2%	3.6%
Hotel/Motel Taxes	32,380,615	0.7%	56,869,394	1.2%	51,775,858	1.1%	58,610,422	1.3%	62,446,820	1.3%	92.9%	6.5%
Gravel and Gambling Taxes	998,864	0.0%	1,014,495	0.0%	1,260,390	0.0%	1,081,307	0.0%	1,191,286	0.0%	19.3%	10.2%
Special Assessments	291,219,909	6.2%	274,603,054	5.9%	287,270,533	6.2%	288,843,417	6.2%	261,328,356	5.6%	-10.3%	-9.5%
Licenses and Permits	151,049,749	3.2%	138,255,548	3.0%	121,586,365	2.6%	128,009,522	2.7%	139,305,989	3.0%	-7.8%	8.8%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$72,808,790	1.6%	$57,700,140	1.2%	$67,717,479	1.5%	$71,495,163	1.5%	$59,721,397	1.3%	-18.0%	-16.5%
All Other	116,953,049	2.5%	179,371,050	3.8%	153,902,371	3.3%	240,345,909	5.2%	189,106,660	4.0%	61.7%	-21.3%
State Grants												
Local Government Aid	465,843,352	9.9%	430,205,844	9.2%	481,559,457	10.4%	425,918,403	9.1%	424,329,177	9.0%	-8.9%	-0.4%
Market Value Credit	77,390,245	1.7%	66,176,958	1.4%	58,763,702	1.3%	14,654,823	0.3%	15,869,493	0.3%	-79.5%	8.3%
Taconite Relief and Aids	14,298,682	0.3%	12,284,488	0.3%	11,940,016	0.3%	14,037,935	0.3%	11,710,734	0.2%	-18.1%	-16.6%
PERA Aid	4,873,651	0.1%	4,955,540	0.1%	4,702,920	0.1%	4,909,394	0.1%	5,067,457	0.1%	4.0%	3.2%
Highways	119,336,830	2.5%	104,328,359	2.2%	127,787,143	2.7%	129,479,799	2.8%	133,452,263	2.8%	11.8%	3.1%
All Other	275,673,993	5.9%	233,595,112	5.0%	197,324,946	4.2%	237,294,018	5.1%	273,240,018	5.8%	-0.9%	15.1%
County Grants	34,838,937	0.7%	38,219,179	0.8%	29,277,069	0.6%	27,403,329	0.6%	27,539,123	0.6%	-21.0%	0.5%
Local Unit Grants	54,036,731	1.2%	53,147,244	1.1%	51,001,807	1.1%	44,155,096	0.9%	50,816,471	1.1%	-6.0%	15.1%
Total Intergovernmental Revenues	**$1,236,054,260**	**26.4%**	**$1,179,983,914**	**25.3%**	**$1,183,976,910**	**25.5%**	**$1,209,693,869**	**25.9%**	**$1,190,852,793**	**25.4%**	**-3.7%**	-1.6%
Departmental Fees and Service Charges												
General Government	$94,674,554	2.0%	$99,777,480	2.1%	$99,381,796	2.1%	$112,681,253	2.4%	$115,349,386	2.5%	21.8%	2.4%
Public Safety	81,395,549	1.7%	91,401,294	2.0%	90,889,639	2.0%	92,733,564	2.0%	98,932,616	2.1%	21.5%	6.7%
Streets and Highways	39,900,578	0.9%	28,517,375	0.6%	31,208,638	0.7%	31,034,708	0.7%	26,752,151	0.6%	-33.0%	-13.8%
Sanitation (Refuse Collection)	10,329,468	0.2%	7,949,204	0.2%	9,252,306	0.2%	10,694,195	0.2%	10,107,612	0.2%	-2.1%	-5.5%
Libraries	3,058,553	0.1%	1,760,358	0.0%	1,589,372	0.0%	1,443,697	0.0%	1,423,971	0.0%	-53.4%	-1.4%
Parks and Recreation	102,951,850	2.2%	103,814,058	2.2%	102,781,136	2.2%	96,588,681	2.1%	99,416,623	2.1%	-3.4%	2.9%
Airport	8,861,268	0.2%	9,133,172	0.2%	8,442,451	0.2%	8,382,809	0.2%	9,459,852	0.2%	6.8%	12.8%
Transit	3,489,383	0.1%	4,597,085	0.1%	4,881,812	0.1%	4,849,114	0.1%	4,920,717	0.1%	41.0%	1.5%
Cemetery	1,240,596	0.0%	1,400,999	0.0%	1,218,054	0.0%	1,558,259	0.0%	1,297,796	0.0%	4.6%	-16.7%
All Other	101,778,654	2.2%	91,092,631	2.0%	90,899,993	2.0%	74,354,599	1.6%	78,043,312	1.7%	-23.3%	5.0%
Total Departmental Fees and Service Charges	**$447,680,453**	**9.5%**	**$439,443,656**	**9.4%**	**$440,545,197**	**9.5%**	**$434,320,879**	**9.3%**	**$445,704,036**	**9.5%**	**-0.4%**	2.6%
Fines and Forfeits	$43,567,333	0.9%	$43,768,173	0.9%	$43,394,751	0.9%	$44,130,396	0.9%	$44,911,013	1.0%	3.1%	1.8%
Interest Earnings	246,775,432	5.3%	183,887,548	3.9%	97,650,926	2.1%	80,636,233	1.7%	97,678,010	2.1%	-60.4%	21.1%
All Other Revenues	244,312,024	5.2%	214,110,977	4.6%	216,854,743	4.7%	208,407,534	4.5%	199,176,503	4.2%	-18.5%	-4.4%
Total Revenues	**$4,689,416,068**	**100.0%**	**$4,663,556,084**	**100.0%**	**$4,651,754,391**	**100.0%**	**$4,663,605,907**	**100.0%**	**$4,690,932,455**	**100.0%**	**0.0%**	**0.6%**
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$781,833,188		$780,708,586		$891,175,493		$809,361,012		$687,378,912			
Other Long-Term Indebtedness	34,561,937		26,294,368		39,959,614		23,655,561		24,683,802			
Short-Term Indebtedness	2,001,424		1,781,151		360,859		1,232,329		106,649			
Total Borrowing	**$818,396,549**		**$808,784,105**		**$931,495,966**		**$834,248,902**		**$712,169,363**			
Other Financing Sources	$38,401,477		$40,255,872		$30,629,019		$15,128,386		$23,915,218			
Transfers from Enterprise Funds	202,747,992		188,042,235		228,837,550		174,001,907		181,921,535			
Transfers from Governmental Funds	726,565,137		721,487,072		754,845,691		719,322,910		678,468,302			
Total Revenues and Other Financing Sources	**$6,475,527,223**		**$6,422,125,368**		**$6,597,562,617**		**$6,406,308,012**		**$6,287,406,873**			

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

Table 7
Expenditures for all Cities
5-Year Change
For the Years Ended December 31, 2007 Through 2011

Governmental Fund Expenditures	2007		2008		2009		2010*		2011		5-Year	2010-11
	Amount	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	Change	Change
General Government												
Current Expenditures	$474,371,424	8.9%	$501,383,891	9.1%	$497,485,930	9.2%	$509,082,295	9.5%	$505,999,953	9.8%	6.7%	-0.6%
Capital Outlay	45,749,340	0.9%	44,687,547	0.8%	58,096,326	1.1%	59,951,569	1.1%	51,336,303	1.0%	12.2%	-14.4%
Public Safety												
Current Expenditures	1,155,443,501	21.7%	1,278,900,222	23.1%	1,257,154,683	23.4%	1,286,431,697	23.9%	1,306,436,154	25.2%	13.1%	1.6%
Capital Outlay	106,215,242	2.0%	128,565,552	2.3%	122,227,226	2.3%	110,112,560	2.0%	112,853,133	2.2%	6.2%	2.5%
Streets and Highways												
Current Expenditures	438,759,965	8.3%	447,260,263	8.1%	422,348,029	7.8%	447,305,934	8.3%	464,822,913	9.0%	5.9%	3.9%
Capital Outlay	808,384,769	15.2%	683,494,410	12.4%	704,334,013	13.1%	658,435,621	12.2%	645,560,263	12.5%	-20.1%	-2.0%
Sanitation												
Current Expenditures	22,646,915	0.4%	27,027,097	0.5%	24,423,731	0.5%	23,942,445	0.4%	16,068,663	0.3%	-29.0%	-32.9%
Capital Outlay	602,708	0.0%	626,961	0.0%	492,739	0.0%	893,235	0.0%	1,310,657	0.0%	117.5%	46.7%
Health												
Current Expenditures	24,936,487	0.5%	24,062,370	0.4%	25,133,718	0.5%	25,629,497	0.5%	28,565,393	0.6%	14.6%	11.5%
Capital Outlay	205,733	0.0%	95,032	0.0%	238,364	0.0%	126,150	0.0%	231,233	0.0%	12.4%	83.3%
Libraries												
Current Expenditures	84,252,519	1.6%	88,558,669	1.6%	71,195,707	1.3%	71,932,444	1.3%	65,489,600	1.3%	-22.3%	-9.0%
Capital Outlay	29,189,049	0.5%	16,366,522	0.3%	5,356,572	0.1%	6,677,946	0.1%	6,360,735	0.1%	-78.2%	-4.8%
Parks and Recreation												
Current Expenditures	375,940,380	7.1%	415,853,933	7.5%	406,623,460	7.6%	381,362,862	7.1%	388,926,798	7.5%	3.5%	2.0%
Capital Outlay	162,372,351	3.1%	173,596,269	3.1%	132,596,122	2.5%	137,237,310	2.6%	127,799,703	2.5%	-21.3%	-6.9%
Housing/Economic Development												
Current Expenditures	358,393,498	6.7%	414,127,254	7.5%	392,647,187	7.3%	450,499,632	8.4%	405,051,762	7.8%	13.0%	-10.1%
Capital Outlay	100,987,941	1.9%	120,143,166	2.2%	83,850,120	1.6%	72,715,750	1.4%	48,769,039	0.9%	-51.7%	-32.9%
Conservation of Natural Resources												
Current Expenditures	3,257,599	0.1%	3,375,739	0.1%	3,084,088	0.1%	3,716,633	0.1%	3,912,339	0.1%	20.1%	5.3%
Capital Outlay	215,309	0.0%	38,155	0.0%	873,268	0.0%	319,039	0.0%	1,913,442	0.0%	788.7%	499.8%
Airport												
Current Expenditures	13,838,570	0.3%	14,886,827	0.3%	14,566,048	0.3%	15,214,124	0.3%	15,982,480	0.3%	15.5%	5.1%
Capital Outlay	26,809,397	0.5%	25,348,770	0.5%	31,605,530	0.6%	26,300,051	0.5%	27,099,897	0.5%	1.1%	3.0%
Transit												
Current Expenditures	16,229,198	0.3%	18,102,232	0.3%	17,656,034	0.3%	18,207,572	0.3%	19,425,899	0.4%	19.7%	6.7%
Capital Outlay	6,073,086	0.1%	6,488,216	0.1%	6,223,529	0.1%	11,325,510	0.2%	6,787,633	0.1%	11.8%	-40.1%
Unallocated Insurance	16,103,089	0.3%	18,208,270	0.3%	17,776,988	0.3%	13,861,592	0.3%	16,558,064	0.3%	2.8%	19.5%
All Other Unallocated												
Current Expenditures	67,815,469	1.3%	68,815,712	1.2%	59,915,012	1.1%	38,199,278	0.7%	40,998,715	0.8%	-39.5%	7.3%
Capital Outlay	9,888,173	0.2%	49,027,022	0.9%	16,425,801	0.3%	9,142,594	0.2%	10,552,322	0.2%	6.7%	15.4%
Capital Outlay for Enterprise Funds	115,038,785	2.2%	73,316,182	1.3%	57,425,588	1.1%	49,944,627	0.9%	33,825,792	0.7%	-70.6%	-32.3%
Debt Service												
Principal Payments	573,817,507	10.8%	601,192,767	10.9%	674,141,028	12.5%	715,270,084	13.3%	609,554,515	11.8%	6.2%	-14.8%
Interest and Fiscal Charges	279,026,743	5.2%	282,259,612	5.1%	278,672,044	5.2%	234,382,861	4.4%	222,637,927	4.3%	-20.2%	-5.0%
Total Current Expenditures	$3,051,988,614	57.4%	$3,320,562,479	60.1%	$3,210,010,615	59.6%	$3,285,386,005	61.1%	$3,278,238,733	63.2%	7.4%	-0.2%
Total Capital Outlay	1,411,731,883	26.6%	1,321,793,804	23.9%	1,219,745,198	22.7%	1,143,181,962	21.3%	1,074,400,152	20.7%	-23.9%	-6.0%
Total Debt Service	852,844,250	16.0%	883,452,379	16.0%	952,813,072	17.7%	949,652,945	17.7%	832,192,442	16.1%	-2.4%	-12.4%
Total Expenditures	**$5,316,564,747**	**100.0%**	**$5,525,808,662**	**100.0%**	**$5,382,568,885**	**100.0%**	**$5,378,220,912**	**100.0%**	**$5,184,831,327**	**100.0%**	-2.5%	-3.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$59,101,871		$90,072,183		$146,882,790		$160,487,558		$348,939,154			
Other Financing Uses	6,482,797		2,709,503		74,942,427		4,311,886		17,119,398			
Transfers to Enterprise Funds	88,123,192		82,759,275		107,435,320		98,673,828		83,728,549			
Transfers to Governmental Funds	726,559,137		721,487,072		754,445,031		719,339,070		676,177,439			
Total Expenditures and Other Financing Uses	**$6,196,831,744**		**$6,422,836,695**		**$6,466,274,453**		**$6,361,033,254**		**$6,310,795,867**			

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

Table 8
Revenues for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2007 Through 2011

Governmental Fund Revenues	2007		2008		2009		2010*		2011		5-Year	2010-11
	Amount	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	Change	Change
Property Taxes	$1,393,593,868	32.7%	$1,485,878,621	35.2%	$1,565,406,812	37.1%	$1,636,645,016	38.4%	$1,662,533,976	38.9%	19.3%	1.6%
Tax Increments	281,035,553	6.6%	302,530,025	7.2%	296,096,835	7.0%	231,964,668	5.4%	232,437,921	5.4%	-17.3%	0.2%
Franchise Taxes	72,594,416	1.7%	108,904,781	2.6%	106,374,120	2.5%	108,686,356	2.6%	113,755,575	2.7%	56.7%	4.7%
Local Sales Tax	114,405,017	2.7%	91,207,380	2.2%	88,467,951	2.1%	91,311,996	2.1%	94,465,146	2.2%	-17.4%	3.5%
Hotel/Motel Taxes	32,254,729	0.8%	56,745,906	1.3%	51,664,836	1.2%	58,498,134	1.4%	62,341,043	1.5%	93.3%	6.6%
Gravel and Gambling Taxes	918,712	0.0%	954,138	0.0%	1,171,577	0.0%	996,090	0.0%	1,106,282	0.0%	20.4%	11.1%
Special Assessments	269,349,146	6.3%	253,918,413	6.0%	264,432,670	6.3%	271,287,047	6.4%	244,547,198	5.7%	-9.2%	-9.9%
Licenses and Permits	142,880,923	3.4%	132,027,476	3.1%	116,048,406	2.8%	123,125,540	2.9%	134,240,739	3.1%	-6.0%	9.0%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$63,975,310	1.5%	$51,602,062	1.2%	$62,864,575	1.5%	$66,804,466	1.6%	$55,719,760	1.3%	-12.9%	-16.6%
All Other	102,138,209	2.4%	160,308,270	3.8%	139,495,313	3.3%	217,601,116	5.1%	172,555,842	4.0%	68.9%	-20.7%
State Grants												
Local Government Aid	373,996,849	8.8%	343,680,761	8.1%	387,312,013	9.2%	341,576,002	8.0%	341,194,575	8.0%	-8.8%	-0.1%
Market Value Credit	64,518,622	1.5%	52,998,426	1.3%	45,577,302	1.1%	8,947,692	0.2%	9,990,709	0.2%	-84.5%	11.7%
Taconite Relief and Aids	9,779,073	0.2%	7,711,178	0.2%	7,486,184	0.2%	8,215,536	0.2%	7,583,171	0.2%	-22.5%	-7.7%
PERA Aid	4,391,655	0.1%	4,459,795	0.1%	4,211,604	0.1%	4,399,948	0.1%	4,564,410	0.1%	3.9%	3.7%
Highways	118,142,313	2.8%	103,602,332	2.5%	127,474,149	3.0%	129,306,055	3.0%	132,817,981	3.1%	12.4%	2.7%
All Other	245,630,453	5.8%	193,352,656	4.6%	173,051,484	4.1%	212,687,554	5.0%	234,343,459	5.5%	-4.6%	10.2%
County Grants	30,646,659	0.7%	32,101,095	0.8%	24,490,331	0.6%	23,089,120	0.5%	21,502,836	0.5%	-29.8%	-6.9%
Local Unit Grants	48,654,938	1.1%	49,693,900	1.2%	43,634,798	1.0%	39,754,981	0.9%	47,266,996	1.1%	-2.9%	18.9%
Total Intergovernmental Revenues	**$1,061,874,081**	**24.9%**	**$999,510,475**	**23.7%**	**$1,015,597,753**	**24.1%**	**$1,052,382,470**	**24.7%**	**$1,027,539,739**	**24.0%**	-3.2%	-2.4%
Departmental Fees and Service Charges												
General Government	$92,380,369	2.2%	$97,482,776	2.3%	$96,391,580	2.3%	$110,317,238	2.6%	$113,070,017	2.6%	22.4%	2.5%
Public Safety	61,309,011	1.4%	69,806,104	1.7%	69,002,656	1.6%	71,584,668	1.7%	76,521,685	1.8%	24.8%	6.9%
Streets and Highways	38,787,243	0.9%	27,724,653	0.7%	30,362,027	0.7%	30,192,248	0.7%	25,906,094	0.6%	-33.2%	-14.2%
Sanitation (Refuse Collection)	6,969,376	0.2%	4,511,393	0.1%	5,968,614	0.1%	7,622,773	0.2%	6,822,950	0.2%	-2.1%	-10.5%
Libraries	2,863,922	0.1%	1,242,310	0.0%	1,312,736	0.0%	1,177,696	0.0%	1,179,493	0.0%	-58.8%	0.2%
Parks and Recreation	96,534,038	2.3%	97,658,320	2.3%	96,229,816	2.3%	90,017,101	2.1%	92,639,293	2.2%	-4.0%	2.9%
Airport	8,223,005	0.2%	8,271,944	0.2%	7,611,537	0.2%	7,319,663	0.2%	8,398,714	0.2%	2.1%	14.7%
Transit	3,455,753	0.1%	4,551,461	0.1%	4,654,979	0.1%	4,804,264	0.1%	4,883,181	0.1%	41.3%	1.6%
Cemetery	858,253	0.0%	1,035,898	0.0%	879,537	0.0%	1,240,512	0.0%	956,306	0.0%	11.4%	-22.9%
All Other	96,411,662	2.3%	85,945,150	2.0%	84,225,076	2.0%	68,405,833	1.6%	72,328,895	1.7%	-25.0%	5.7%
Total Departmental Fees and Service Charges	**$407,792,632**	**9.6%**	**$398,230,009**	**9.4%**	**$396,638,558**	**9.4%**	**$392,681,996**	**9.2%**	**$402,706,628**	**9.4%**	-1.2%	2.6%
Fines and Forfeits	$40,861,566	1.0%	$41,063,747	1.0%	$41,022,813	1.0%	$42,020,883	1.0%	$42,929,186	1.0%	5.1%	2.2%
Interest Earnings	230,640,062	5.4%	171,649,063	4.1%	89,504,234	2.1%	74,648,873	1.8%	92,734,524	2.2%	-59.8%	24.2%
All Other Revenues	208,609,148	4.9%	180,161,296	4.3%	184,008,993	4.4%	176,797,197	4.1%	164,937,216	3.9%	-20.9%	-6.7%
Total Revenues	**$4,256,809,853**	**100.0%**	**$4,222,781,330**	**100.0%**	**$4,216,435,558**	**100.0%**	**$4,261,046,266**	**100.0%**	**$4,276,275,173**	**100.0%**	0.5%	0.4%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$691,264,181		$708,428,155		$826,928,354		$740,631,402		$635,418,621			
Other Long-Term Indebtedness	19,224,277		18,520,973		28,864,497		17,228,108		16,656,372			
Short-Term Indebtedness	1,544,963		959,767		---		560,000		3,699			
Total Borrowing	**$712,033,421**		**$727,908,895**		**$855,792,851**		**$758,419,510**		**$652,078,692**			
Other Financing Sources	$32,379,545		$36,827,255		$26,613,599		$12,865,862		$19,483,723			
Transfers from Enterprise Funds	171,717,572		169,795,327		208,951,304		155,531,740		163,907,913			
Transfers from Governmental Funds	671,186,656		678,231,872		710,683,388		680,466,228		645,113,587			
Total Revenues and Other Financing Sources	**$5,844,127,047**		**$5,835,544,679**		**$6,018,476,700**		**$5,868,329,606**		**$5,756,859,088**			

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

Table 9
Expenditures for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2007 Through 2011

Governmental Fund Expenditures	2007 Amount	2007 %	2008 Amount	2008 %	2009 Amount	2009 %	2010* Amount	2010* %	2011 Amount	2011 %	5-Year Change	2010-11 Change
General Government												
Current Expenditures	$401,225,186	8.4%	$424,408,151	8.5%	$421,718,929	8.6%	$440,020,157	8.9%	$435,769,004	9.2%	8.6%	-1.0%
Capital Outlay	37,521,948	0.8%	35,668,578	0.7%	50,826,294	1.0%	54,145,334	1.1%	46,041,219	1.0%	22.7%	-15.0%
Public Safety												
Current Expenditures	1,071,976,988	22.4%	1,192,742,723	23.9%	1,172,186,399	24.0%	1,204,421,579	24.5%	1,221,221,527	25.9%	13.9%	1.4%
Capital Outlay	83,876,625	1.7%	104,844,574	2.1%	104,545,796	2.1%	94,350,014	1.9%	93,407,370	2.0%	11.4%	-1.0%
Streets and Highways												
Current Expenditures	386,321,345	8.1%	392,511,275	7.9%	367,923,709	7.5%	394,952,153	8.0%	409,840,729	8.7%	6.1%	3.8%
Capital Outlay	726,105,529	15.1%	612,495,643	12.3%	647,057,344	13.3%	608,611,616	12.4%	588,065,468	12.5%	-19.0%	-3.4%
Sanitation												
Current Expenditures	18,353,174	0.4%	22,645,324	0.5%	20,126,500	0.4%	19,786,024	0.4%	12,005,188	0.3%	-34.6%	-39.3%
Capital Outlay	394,508	0.0%	137,699	0.0%	439,112	0.0%	301,342	0.0%	343,874	0.0%	-12.8%	14.1%
Health												
Current Expenditures	24,748,228	0.5%	23,908,362	0.5%	25,003,519	0.5%	25,487,445	0.5%	28,188,348	0.6%	13.9%	10.6%
Capital Outlay	24,075	0.0%	77,813	0.0%	9,598	0.0%	125,353	0.0%	128,328	0.0%	433.0%	2.4%
Libraries												
Current Expenditures	78,238,851	1.6%	82,196,585	1.6%	64,800,193	1.3%	65,497,656	1.3%	58,891,919	1.2%	-24.7%	-10.1%
Capital Outlay	28,035,470	0.6%	15,651,013	0.3%	4,636,936	0.1%	5,979,602	0.1%	3,673,615	0.1%	-86.9%	-38.6%
Parks and Recreation												
Current Expenditures	353,444,322	7.4%	392,325,443	7.9%	383,740,486	7.9%	359,123,310	7.3%	366,112,415	7.8%	3.6%	1.9%
Capital Outlay	149,134,573	3.1%	162,872,198	3.3%	126,513,209	2.6%	131,032,855	2.7%	118,358,059	2.5%	-20.6%	-9.7%
Housing/Economic Development												
Current Expenditures	332,776,953	6.9%	375,187,101	7.5%	364,493,031	7.5%	430,786,732	8.8%	384,198,329	8.1%	15.5%	-10.8%
Capital Outlay	91,179,617	1.9%	111,215,107	2.2%	78,329,251	1.6%	65,956,434	1.3%	45,039,418	1.0%	-50.6%	-31.7%
Conservation of Natural Resources												
Current Expenditures	3,154,880	0.1%	3,260,288	0.1%	2,986,340	0.1%	3,585,968	0.1%	3,733,002	0.1%	18.3%	4.1%
Capital Outlay	161,393	0.0%	34,203	0.0%	869,609	0.0%	271,539	0.0%	735,639	0.0%	355.8%	170.9%
Airport												
Current Expenditures	12,198,955	0.3%	12,979,579	0.3%	12,638,677	0.3%	13,198,174	0.3%	13,961,207	0.3%	14.4%	5.8%
Capital Outlay	22,838,756	0.5%	22,662,408	0.5%	26,464,752	0.5%	20,954,220	0.4%	23,952,684	0.5%	4.9%	14.3%
Transit												
Current Expenditures	16,035,681	0.3%	17,902,987	0.4%	17,467,443	0.4%	18,047,993	0.4%	19,251,726	0.4%	20.1%	6.7%
Capital Outlay	6,071,074	0.1%	6,486,789	0.1%	6,221,185	0.1%	11,320,236	0.2%	6,784,127	0.1%	11.7%	-40.1%
Unallocated Insurance	13,260,046	0.3%	15,298,588	0.3%	14,840,293	0.3%	11,340,364	0.2%	14,129,155	0.3%	6.6%	24.6%
All Other Unallocated												
Current Expenditures	61,458,039	1.3%	61,730,699	1.2%	53,938,502	1.1%	34,071,896	0.7%	31,530,661	0.7%	-48.7%	-7.5%
Capital Outlay	8,487,763	0.2%	45,908,829	0.9%	14,412,115	0.3%	6,850,771	0.1%	9,096,050	0.2%	7.2%	32.8%
Capital Outlay for Enterprise Funds	104,497,577	2.2%	66,010,979	1.3%	37,476,466	0.8%	33,581,435	0.7%	24,724,281	0.5%	-76.3%	-26.4%
Debt Service												
Principal Payments	508,696,643	10.6%	531,716,258	10.7%	607,442,960	12.4%	653,390,657	13.3%	556,728,282	11.8%	9.4%	-14.8%
Interest and Fiscal Charges	255,663,470	5.3%	258,376,716	5.2%	255,147,928	5.2%	213,540,069	4.3%	202,277,766	4.3%	-20.9%	-5.3%
Total Current Expenditures	$2,773,192,648	57.8%	$3,017,097,105	60.4%	$2,921,864,021	59.8%	$3,020,319,451	61.4%	$2,998,833,210	63.6%	8.1%	-0.7%
Total Capital Outlay	1,258,328,908	26.2%	1,184,065,833	23.7%	1,097,801,667	22.5%	1,033,480,751	21.0%	960,350,132	20.4%	-23.7%	-7.1%
Total Debt Service	764,360,113	15.9%	790,092,974	15.8%	862,590,888	17.7%	866,930,726	17.6%	759,006,048	16.1%	-0.7%	-12.4%
Total Expenditures	**$4,795,881,669**	**100.0%**	**$4,991,255,912**	**100.0%**	**$4,882,256,576**	**100.0%**	**$4,920,730,928**	**100.0%**	**$4,718,189,390**	**100.0%**	-1.6%	-4.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$55,240,084		$88,187,627		$144,154,690		$151,430,242		$336,729,128			
Other Financing Uses	3,634,943		1,424,432		74,348,424		2,926,812		16,626,019			
Transfers to Enterprise Funds	76,114,334		73,913,782		98,805,018		87,170,373		75,809,793			
Transfers to Governmental Funds	671,186,656		678,231,872		710,363,268		680,466,228		642,981,852			
Total Expenditures and Other Financing Uses	**$5,602,057,686**		**$5,833,013,625**		**$5,909,927,976**		**$5,842,724,583**		**$5,790,336,182**			

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

Table 10
Summary of Revenues for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2010 and 2011

	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 2011		Total Cities Over 2,500 Population 2010*		Percent Increase (Decrease)
Population (2011 Population Estimates)	868,126		1,916,415		567,861		633,353		3,985,755		3,956,182		0.7%
Revenues	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	
Property Taxes	$431,585,391	29.8%	$777,946,275	46.7%	$205,914,304	38.6%	$247,088,006	39.2%	$1,662,533,976	38.9%	$1,636,645,016	37.1%	1.6%
Tax Increments	81,715,161	5.6%	97,647,113	5.9%	27,437,600	5.1%	25,638,047	4.1%	232,437,921	5.4%	231,964,668	7.0%	0.2%
Franchise Taxes	57,494,077	4.0%	34,979,593	2.1%	10,752,810	2.0%	10,529,095	1.7%	113,755,575	2.7%	108,686,356	2.5%	4.7%
Local Sales Tax	71,617,899	4.9%	9,023,510	0.5%	8,279,857	1.6%	5,543,880	0.9%	94,465,146	2.2%	91,311,996	2.1%	3.5%
Hotel/Motel Taxes	46,386,229	3.2%	13,608,325	0.8%	1,143,778	0.2%	1,202,711	0.2%	62,341,043	1.5%	58,498,134	1.2%	6.6%
Gravel and Gambling Taxes	193,098	0.0%	717,821	0.0%	68,925	0.0%	126,438	0.0%	1,106,282	0.0%	996,090	0.0%	11.1%
Special Assessments	62,071,158	4.3%	106,400,565	6.4%	31,520,859	5.9%	44,554,616	7.1%	244,547,198	5.7%	271,287,047	6.3%	-9.9%
Licenses and Permits	48,517,663	3.4%	59,412,937	3.6%	11,885,194	2.2%	14,424,945	2.3%	134,240,739	3.1%	123,125,540	2.8%	9.0%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	$43,224,513	3.0%	$8,264,198	0.5%	$1,821,886	0.3%	$2,409,163	0.4%	$55,719,760	1.3%	$66,804,466	1.5%	-16.6%
All Other	81,670,623	5.6%	45,103,925	2.7%	26,952,179	5.1%	18,829,115	3.0%	172,555,842	4.0%	217,601,116	3.3%	-20.7%
State Grants													
Local Government Aid	147,001,537	10.2%	56,674,119	3.4%	58,085,735	10.9%	79,433,184	12.6%	341,194,575	8.0%	341,576,002	9.2%	-0.1%
Market Value Credit	1,365,036	0.1%	2,742,873	0.2%	2,265,872	0.4%	3,616,928	0.6%	9,990,709	0.2%	8,947,692	1.1%	11.7%
Taconite Relief and Aids	---	---	---	---	2,944,205	0.6%	4,638,966	0.7%	7,583,171	0.2%	8,215,536	0.2%	-7.7%
PERA Aid	1,490,606	0.1%	1,589,323	0.1%	761,908	0.1%	722,573	0.1%	4,564,410	0.1%	4,399,948	0.1%	3.7%
Highways	23,723,874	1.6%	73,044,495	4.4%	24,863,216	4.7%	11,186,396	1.8%	132,817,981	3.1%	129,306,055	3.0%	2.7%
All Other	82,606,412	5.7%	80,247,076	4.8%	23,830,944	4.5%	47,659,027	7.6%	234,343,459	5.5%	212,687,554	4.1%	10.2%
County Grants	4,605,606	0.3%	8,763,910	0.5%	4,327,939	0.8%	3,805,381	0.6%	21,502,836	0.5%	23,089,120	0.6%	-6.9%
Local Unit Grants	21,220,129	1.5%	15,509,823	0.9%	3,367,158	0.6%	7,169,886	1.1%	47,266,996	1.1%	39,754,981	1.0%	18.9%
Total Intergovernmental Revenues	**$406,908,336**	**28.1%**	**$291,939,742**	**17.5%**	**$149,221,042**	**28.0%**	**$179,470,619**	**28.5%**	**$1,027,539,739**	**24.0%**	**$1,052,382,470**	**24.1%**	**-2.4%**
Departmental Fees and Service Charges													
General Government	$64,691,472	4.5%	$36,808,470	2.2%	$5,244,930	1.0%	$6,325,145	1.0%	$113,070,017	2.6%	$110,317,238	2.3%	2.5%
Public Safety	33,636,715	2.3%	14,363,854	0.9%	8,818,510	1.7%	19,702,606	3.1%	76,521,685	1.8%	71,584,668	1.6%	6.9%
Streets and Highways	3,696,870	0.3%	14,010,590	0.8%	5,136,810	1.0%	3,061,824	0.5%	25,906,094	0.6%	30,192,248	0.7%	-14.2%
Sanitation (Refuse Collection)	---	---	2,172,529	0.1%	1,084,325	0.2%	3,566,096	0.6%	6,822,950	0.2%	7,622,773	0.1%	-10.5%
Libraries	567,153	0.0%	135,421	0.0%	323,610	0.1%	153,309	0.0%	1,179,493	0.0%	1,177,696	0.0%	0.2%
Parks and Recreation	19,919,464	1.4%	47,185,838	2.8%	12,884,545	2.4%	12,649,446	2.0%	92,639,293	2.2%	90,017,101	2.3%	2.9%
Airport	2,024,291	0.1%	$1,804,261	0.1%	1,490,027	0.3%	3,080,135	0.5%	8,398,714	0.2%	7,319,663	0.2%	14.7%
Transit	672,682	0.0%	3,472,832	0.2%	284,557	0.1%	453,110	0.1%	4,883,181	0.1%	4,804,264	0.1%	1.6%
Cemetery	---	---	139,182	0.0%	340,790	0.1%	476,334	0.1%	956,306	0.0%	1,240,512	0.0%	-22.9%
All Other	23,962,411	1.7%	28,912,479	1.7%	8,995,955	1.7%	10,458,050	1.7%	72,328,895	1.7%	68,405,833	2.0%	5.7%
Total Departmental Fees and Service Charges	**$149,171,058**	**10.3%**	**$149,005,456**	**8.9%**	**$44,604,059**	**8.4%**	**$59,926,055**	**9.5%**	**$402,706,628**	**9.4%**	**$392,681,996**	**9.4%**	**2.6%**
Fines and Forfeits	$17,144,079	1.2%	$16,935,645	1.0%	$4,031,467	0.8%	$4,817,995	0.8%	$42,929,186	1.0%	$42,020,883	1.0%	2.2%
Interest Earnings	23,548,383	1.6%	46,118,594	2.8%	12,602,277	2.4%	10,465,270	1.7%	92,734,524	2.2%	74,648,873	2.1%	24.2%
All Other Revenues	51,721,683	3.6%	61,309,687	3.7%	26,076,571	4.9%	25,829,275	4.1%	164,937,216	3.9%	176,797,197	4.4%	-6.7%
Total Revenues	**$1,448,074,215**	**100.0%**	**$1,665,045,263**	**100.0%**	**$533,538,743**	**100.0%**	**$629,616,952**	**100.0%**	**$4,276,275,173**	**100.0%**	**$4,261,046,266**	**100.0%**	**0.4%**
Percent of Total Revenues	33.9%		38.9%		12.5%		14.7%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	$268,228,889		$162,353,085		$90,098,717		$114,737,930		$635,418,621		$740,631,402		
Other Long-Term Indebtedness	5,045,500		1,820,000		1,852,232		7,938,640		16,656,372		17,228,108		
Short-Term Indebtedness	---		---		---		3,699		3,699		560,000		
Total Borrowing	**$273,274,389**		**$164,173,085**		**$91,950,949**		**$122,680,269**		**$652,078,692**		**$758,419,510**		
Other Financing Sources	$934,068		$7,630,484		$4,950,944		$5,968,227		$19,483,723		$12,865,862		
Transfers from Enterprise Funds	35,551,672		77,234,322		23,826,871		27,295,048		163,907,913		155,531,740		
Transfers from Governmental Funds	224,575,124		251,348,864		78,194,697		90,994,902		645,113,587		680,466,228		
Total Revenues and Other Financing Sources	**$1,982,409,468**		**$2,165,432,018**		**$732,462,204**		**$876,555,398**		**$5,756,859,088**		**$5,868,329,606**		

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

Table 11
Summary of Expenditures for Cities Over 2,500 Population
Governmental Funds by Population Group
For the Years Ended December 31, 2010 and 2011

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 2011		2010*		Percent Increase
		Amount	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	(Decrease)
General Government	- Current Expenditures	$143,263,577	9.2%	$156,333,799	8.5%	$56,256,805	9.2%	$79,914,823	11.2%	$435,769,004	9.2%	$440,020,157	8.9%	-1.0%
	- Capital Outlay	11,413,110	0.7%	21,761,251	1.2%	4,734,053	0.8%	8,132,805	1.1%	46,041,219	1.0%	54,145,334	1.1%	-15.0%
Public Safety														
Police and Ambulance	- Current Expenditures	272,502,861	17.6%	323,131,195	17.6%	92,704,418	15.2%	104,634,379	14.6%	792,972,853	16.8%	787,761,420	16.0%	0.7%
	- Capital Outlay	13,594,691	0.9%	11,464,556	0.6%	4,641,952	0.8%	4,115,356	0.6%	33,816,555	0.7%	28,404,730	0.6%	19.1%
Fire	- Current Expenditures	146,679,288	9.4%	96,336,050	5.2%	26,245,656	4.3%	29,977,930	4.2%	299,238,924	6.3%	283,849,165	5.8%	5.4%
	- Capital Outlay	2,121,414	0.1%	23,693,970	1.3%	7,026,985	1.1%	11,063,931	1.5%	43,906,300	0.9%	25,531,920	0.5%	72.0%
Other Public Safety	- Current Expenditures	71,837,457	4.6%	36,492,613	2.0%	8,799,069	1.4%	11,880,611	1.7%	129,009,750	2.7%	132,810,994	2.7%	-2.9%
	- Capital Outlay	738,175	0.0%	4,463,277	0.2%	1,073,007	0.2%	9,410,056	1.3%	15,684,515	0.3%	40,413,364	0.8%	-61.2%
Streets and Highways	- Maintenance	103,319,426	6.7%	164,158,215	8.9%	57,828,085	9.5%	66,545,017	9.3%	391,850,743	8.3%	375,767,258	7.6%	4.3%
	- Lighting	1,483,218	0.1%	7,296,007	0.4%	3,604,589	0.6%	5,606,172	0.8%	17,989,986	0.4%	19,184,895	0.4%	-6.2%
	- Construction	97,789,363	6.3%	266,802,462	14.5%	79,445,652	13.0%	80,231,169	11.2%	524,268,646	11.1%	534,626,772	10.9%	-1.9%
	- Other Capital Outlay	8,836,046	0.6%	32,026,702	1.7%	9,686,584	1.6%	13,247,490	1.9%	63,796,822	1.4%	73,984,844	1.5%	-13.8%
Sanitation	- Refuse Collection and Disposal	59,533	0.0%	16,403	0.0%	1,344,927	0.2%	2,232,171	0.3%	3,653,034	0.1%	3,823,451	0.1%	-4.5%
	- Other Sanitation	3,728,012	0.2%	2,168,216	0.1%	939,192	0.2%	1,516,734	0.2%	8,352,154	0.2%	15,962,573	0.3%	-47.7%
	- Capital Outlay	---	---	185,675	0.0%	7,002	0.0%	151,197	0.0%	343,874	0.0%	301,342	0.0%	14.1%
Health	- Current Expenditures	19,478,551	1.3%	7,983,573	0.4%	487,900	0.1%	238,324	0.0%	28,188,348	0.6%	25,487,445	0.5%	10.6%
	- Capital Outlay	---	---	---	---	---	---	128,328	0.0%	128,328	0.0%	125,353	0.0%	2.4%
Culture and Recreation														
Libraries	- Current Expenditures	32,584,948	2.1%	7,180,846	0.4%	9,730,921	1.6%	9,395,204	1.3%	58,891,919	1.2%	65,497,656	1.3%	-10.1%
	- Capital Outlay	1,400,175	0.1%	183,539	0.0%	1,242,791	0.2%	847,110	0.1%	3,673,615	0.1%	5,979,602	0.1%	-38.6%
Parks and Recreation	- Current Expenditures	122,286,195	7.9%	158,679,807	8.6%	44,536,447	7.3%	40,609,966	5.7%	366,112,415	7.8%	359,123,310	7.3%	1.9%
	- Capital Outlay	46,236,230	3.0%	41,466,590	2.3%	19,858,864	3.2%	10,796,375	1.5%	118,358,059	2.5%	131,032,855	2.7%	-9.7%
Housing/Economic Dev.	- Current Expenditures	208,475,016	13.4%	115,752,118	6.3%	31,202,696	5.1%	28,768,499	4.0%	384,198,329	8.1%	430,786,732	8.8%	-10.8%
	- Capital Outlay	3,183,706	0.2%	20,885,586	1.1%	9,487,973	1.6%	11,482,153	1.6%	45,039,418	1.0%	65,956,434	1.3%	-31.7%
Conservation of Nat. Res.	- Current Expenditures	---	---	3,462,098	0.2%	98,897	0.0%	172,007	0.0%	3,733,002	0.1%	3,585,968	0.1%	4.1%
	- Capital Outlay	---	---	49,594	0.0%	---	---	686,045	0.1%	735,639	0.0%	271,539	0.0%	170.9%
Airport	- Current Expenditures	3,192,782	0.2%	2,766,257	0.2%	3,079,752	0.5%	4,922,416	0.7%	13,961,207	0.3%	13,198,174	0.3%	5.8%
	- Capital Outlay	2,859,413	0.2%	4,581,443	0.2%	9,084,773	1.5%	7,427,055	1.0%	23,952,684	0.5%	20,954,220	0.4%	14.3%
Transit	- Current Expenditures	4,427,520	0.3%	11,889,998	0.6%	1,330,158	0.2%	1,604,050	0.2%	19,251,726	0.4%	18,047,993	0.4%	6.7%
	- Capital Outlay	5,750,642	0.4%	813,784	0.0%	71,974	0.0%	147,727	0.0%	6,784,127	0.1%	11,320,236	0.2%	-40.1%
Unallocated Insurance		6,683,751	0.4%	1,639,713	0.1%	2,854,910	0.5%	2,950,781	0.4%	14,129,155	0.3%	11,340,364	0.2%	24.6%
All Other Unallocated	- Current Expenditures	11,122,913	0.7%	11,366,927	0.6%	4,674,487	0.8%	4,366,334	0.6%	31,530,661	0.7%	34,071,896	0.7%	-7.5%
	- Capital Outlay	86,044	0.0%	5,785,924	0.3%	2,473,418	0.4%	750,664	0.1%	9,096,050	0.2%	6,850,771	0.1%	32.8%
Capital Outlay for Enterprise Funds		3,021,327	0.2%	11,529,622	0.6%	5,479,587	0.9%	4,693,745	0.7%	24,724,281	0.5%	33,581,435	0.7%	-26.4%
Debt Service	- Principal Payments	145,500,338	9.4%	209,608,305	11.4%	84,064,174	13.8%	117,555,465	16.5%	556,728,282	11.8%	653,390,657	13.3%	-14.8%
	- Interest and Fiscal Charges	59,056,725	3.8%	77,703,875	4.2%	27,205,058	4.5%	38,312,108	5.4%	202,277,766	4.3%	213,540,069	4.3%	-5.3%
Total Current Expenditures		$1,151,125,048	74.1%	$1,106,653,835	60.2%	$345,718,909	56.6%	$395,335,418	55.3%	$2,998,833,210	63.6%	$3,020,319,451	61.4%	-0.7%
Total Capital Outlay		197,030,336	12.7%	445,693,975	24.2%	154,314,615	25.2%	163,311,206	22.9%	960,350,132	20.4%	1,033,480,751	21.0%	-7.1%
Total Debt Service		204,557,063	13.2%	287,312,180	15.6%	111,269,232	18.2%	155,867,573	21.8%	759,006,048	16.1%	866,930,726	17.6%	-12.4%
Total Expenditures		**$1,552,712,447**	**100.0%**	**$1,839,659,990**	**100.0%**	**$611,302,756**	**100.0%**	**$714,514,197**	**100.0%**	**$4,718,189,390**	**100.0%**	**$4,920,730,928**	**100.0%**	**-4.1%**
Percent of Total Expenditures		32.9%		39.0%		13.0%		15.1%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		$205,205,000		$69,277,655		$24,049,381		$38,197,092		$336,729,128		$151,430,242		
Other Financing Uses		9,660,000		4,289,127		2,429,639		247,253		16,626,019		2,926,812		
Transfers to Enterprise Funds		26,098,702		32,442,228		7,194,240		10,074,623		75,809,793		87,170,373		
Transfers to Governmental Funds		224,575,124		251,348,864		76,062,962		90,994,902		642,981,852		680,466,228		
Total Expenditures and Other Financing Uses		**$2,018,251,273**		**$2,197,017,864**		**$721,038,978**		**$854,028,067**		**$5,790,336,182**		**$5,842,724,583**		
Unreserved Fund Balance														
General Fund Unrestricted Fund Balance		$146,789,025		$447,841,399		$194,879,542		$227,028,374		$1,016,538,340		$928,698,429	**	
Special Revenue Unrestricted Fund Balance		130,205,316		70,054,053		46,935,003		44,518,994		291,713,366		477,194,435	**	
Total Unrestricted Fund Balance		**$276,994,341**		**$517,895,452**		**$241,814,545**		**$271,547,368**		**$1,308,251,706**		**$1,405,892,864**		
As a Percent of Total Current Expenditures		24.1%		46.8%		69.9%		68.7%		43.6%		46.5%		

*The 2010 data for the City of Minneapolis was restated to adjust for the inclusion and exclusion of several component units resulting in an overall decrease in revenues and expenditures.

**The 2010 fund balance data represents "Unreserved" fund balances. The 2011 fund balance data reflects changes to fund balance classifications as a result of GASB Statement 54. The Unrestricted fund balances shown here include the Committed, Assigned and Unassigned categories.

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Table 12
Governmental Fund Revenues and Expenditures - 5-Year Change
Cities Under 2,500 Population
For the Years Ended December 31, 2007 Through 2011

Governmental Funds	2007 Amount	2007 %	2008 Amount	2008 %	2009 Amount	2009 %	2010 Amount	2010 %	2011 Amount	2011 %	5-Year Change	2010-11 Change
Revenues												
Taxes	$133,954,613	31.0%	$143,282,363	32.5%	$151,292,835	34.8%	$141,461,797	35.1%	$145,335,812	35.0%	8.5%	2.7%
Special Assessments	21,870,763	5.1%	20,684,641	4.7%	22,837,863	5.2%	17,556,370	4.4%	16,781,158	4.0%	-23.3%	-4.4%
Licenses and Permits	8,168,826	1.9%	6,228,072	1.4%	5,537,959	1.3%	4,883,982	1.2%	5,065,250	1.2%	-38.0%	3.7%
Intergovernmental Revenues												
Federal Grants	$23,648,320	5.5%	$25,160,858	5.7%	$19,259,962	4.4%	$27,435,490	6.8%	$20,552,455	5.0%	-13.1%	-25.1%
State Grants	140,957,788	32.6%	145,741,153	33.1%	136,965,448	31.5%	121,161,585	30.1%	133,174,837	32.1%	-5.5%	9.9%
County Grants	4,192,278	1.0%	6,118,084	1.4%	4,786,738	1.1%	4,314,209	1.1%	6,036,287	1.5%	44.0%	39.9%
Local Unit Grants	5,381,793	1.2%	3,453,344	0.8%	7,367,009	1.7%	4,400,115	1.1%	3,549,475	0.9%	-34.0%	-19.3%
Total Intergovernmental Revenues	**$174,180,179**	**40.3%**	**$180,473,439**	**40.9%**	**$168,379,157**	**38.7%**	**$157,311,399**	**39.1%**	**$163,313,054**	**39.4%**	**-6.2%**	**3.8%**
Charges for Services	$39,887,821	9.2%	$41,213,647	9.4%	$43,906,639	10.1%	$41,638,883	10.3%	$42,997,408	10.4%	7.8%	3.3%
Fines and Forfeits	2,705,767	0.6%	2,704,426	0.6%	2,371,938	0.5%	2,109,513	0.5%	1,981,827	0.5%	-26.8%	-6.1%
Interest Earnings	16,135,370	3.7%	12,238,485	2.8%	8,146,692	1.9%	5,987,360	1.5%	4,943,486	1.2%	-69.4%	-17.4%
All Other Revenues	35,702,876	8.3%	33,949,681	7.7%	32,845,750	7.5%	31,610,337	7.9%	34,239,287	8.3%	-4.1%	8.3%
Total Revenues	**$432,606,215**	**100.0%**	**$440,774,754**	**100.0%**	**$435,318,833**	**100.0%**	**$402,559,641**	**100.0%**	**$414,657,282**	**100.0%**	**-4.1%**	**3.0%**
Other Financing Sources												
Borrowing	$106,363,128		$80,875,210		$75,703,115		$75,829,392		$60,090,671		-43.5%	-20.8%
Other Sources	6,021,932		3,428,617		4,015,420		2,262,524		4,431,495		-26.4%	95.9%
Transfers from Enterprise Funds	31,030,420		18,246,908		19,886,246		18,470,167		18,013,622		-41.9%	-2.5%
Transfers from Governmental Funds	55,378,481		43,255,200		44,162,303		38,856,682		33,354,715		-39.8%	-14.2%
Total Revenues and Other Financing Sources	**$631,400,176**		**$586,580,689**		**$579,085,917**		**$537,978,406**		**$530,547,785**		**-16.0%**	**-1.4%**
Expenditures (Including Capital Outlay)												
General Government	$81,373,630	15.6%	$85,994,709	16.1%	$83,037,033	16.6%	$74,868,373	16.4%	$75,526,033	16.2%	-7.2%	0.9%
Public Safety	105,805,130	20.3%	109,878,477	20.6%	102,649,714	20.5%	97,772,664	21.4%	104,660,390	22.4%	-1.1%	7.0%
Streets and Highways	134,717,860	25.9%	125,747,755	23.5%	111,700,989	22.3%	102,177,786	22.3%	112,445,412	24.1%	-16.5%	10.0%
Sanitation	4,501,941	0.9%	4,871,035	0.9%	4,350,858	0.9%	4,748,314	1.0%	5,030,258	1.1%	11.7%	5.9%
Health	369,917	0.1%	171,227	0.0%	358,965	0.1%	142,849	0.0%	479,950	0.1%	29.7%	236.0%
Libraries	7,167,247	1.4%	7,077,593	1.3%	7,115,150	1.4%	7,133,132	1.6%	9,284,801	2.0%	29.5%	30.2%
Parks and Recreation	35,733,836	6.9%	34,252,561	6.4%	28,965,887	5.8%	28,444,007	6.2%	32,256,027	6.9%	-9.7%	13.4%
Housing and Economic Development	35,424,869	6.8%	47,868,212	9.0%	33,675,025	6.7%	26,472,216	5.8%	24,583,054	5.3%	-30.6%	-7.1%
Airports	5,610,256	1.1%	4,593,610	0.9%	7,068,149	1.4%	7,361,781	1.6%	5,168,486	1.1%	-7.9%	-29.8%
All Other Expenditures	10,953,047	2.1%	13,432,963	2.5%	11,219,233	2.2%	9,283,451	2.0%	14,888,054	3.2%	35.9%	60.4%
Capital Outlay for Enterprise Funds	10,541,208	2.0%	7,305,203	1.4%	19,949,122	4.0%	16,363,192	3.6%	9,101,511	2.0%	-13.7%	-44.4%
Debt Service	88,484,137	17.0%	93,359,405	17.5%	90,222,184	18.0%	82,722,219	18.1%	73,186,394	15.7%	-17.3%	-11.5%
Total Expenditures	**$520,683,078**	**100.0%**	**$534,552,750**	**100.0%**	**$500,312,309**	**100.0%**	**$457,489,984**	**100.0%**	**$466,610,370**	**100.0%**	**-10.4%**	**2.0%**
Other Financing Uses												
Debt Redemption - Refunded Bonds	$3,861,787		$1,884,556		$2,728,100		$9,057,316		$12,210,026			
Other Financing Uses	2,847,854		1,285,071		594,003		1,385,074		493,379			
Transfers to Enterprise Funds	12,008,858		8,845,493		8,630,302		11,503,455		7,918,756			
Transfers to Governmental Funds	55,372,481		43,255,200		44,081,763		38,872,842		33,195,587			
Total Expenditures and Other Financing Uses	**$594,774,058**		**$589,823,070**		**$556,346,477**		**$518,308,671**		**$520,428,118**			

Table 13
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2011

	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities				Percent Increase
	Type 1		Type 2		Type 3		Type 4		Type 5		2011		2010		(Decrease)
Population - 2011 Population Estimates - State Demographer*	68,554		59,861		79,581		97,760		77,408		383,164		381,170		0.5%
Revenues	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	***Amount***	**%**	
Property Taxes	$25,280,704	33.2%	$21,673,058	34.3%	$28,453,172	33.8%	$36,082,231	31.4%	$22,535,548	29.6%	$134,024,713	32.3%	$129,654,595	32.2%	3.4%
Tax Increment Taxes	2,563,766	3.4%	1,874,174	3.0%	2,624,874	3.1%	1,792,139	1.6%	591,972	0.8%	9,446,925	2.3%	10,047,301	2.5%	-6.0%
Franchise Taxes	494,113	0.6%	224,558	0.4%	294,218	0.3%	307,681	0.3%	53,133	0.1%	1,373,703	0.3%	1,396,035	0.3%	-1.6%
Local Sales and Hotel/Motel Taxes	17,815	0.0%	351,604	0.6%	18,253	0.0%	9,411	0.0%	8,384	0.0%	405,467	0.1%	278,649	0.1%	45.5%
Gravel and Gambling Taxes	4,173	0.0%	4,725	0.0%	28,750	0.0%	12,817	0.0%	34,539	0.0%	85,004	0.0%	85,217	0.0%	-0.2%
Special Assessments	4,450,654	5.8%	2,248,549	3.6%	4,416,234	5.2%	4,056,207	3.5%	1,609,514	2.1%	16,781,158	4.0%	17,556,370	4.4%	-4.4%
Licenses and Permits	1,259,311	1.7%	592,642	0.9%	1,032,923	1.2%	1,244,316	1.1%	936,058	1.2%	5,065,250	1.2%	4,883,982	1.2%	3.7%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	$870,521	1.1%	$580,890	0.9%	$753,200	0.9%	$1,219,033	1.1%	$577,993	0.8%	$4,001,637	1.0%	$4,690,697	1.2%	-14.7%
- Other	1,812,112	2.4%	2,379,621	3.8%	2,369,285	2.8%	4,380,973	3.8%	5,608,827	7.4%	16,550,818	4.0%	22,744,793	5.7%	-27.2%
State - Local Government Aid	16,538,815	21.7%	13,772,107	21.8%	17,757,644	21.1%	21,702,246	18.9%	13,363,790	17.6%	83,134,602	20.0%	84,342,401	21.0%	-1.4%
- Market Value Credit	714,877	0.9%	804,274	1.3%	1,200,283	1.4%	1,694,181	1.5%	1,465,169	1.9%	5,878,784	1.4%	5,707,131	1.4%	3.0%
- Taconite Aids	1,027,264	1.3%	1,356,509	2.1%	1,038,655	1.2%	529,419	0.5%	175,716	0.2%	4,127,563	1.0%	5,822,399	1.4%	-29.1%
- Highways	550,247	0.7%	45,694	0.1%	9,486	0.0%	26,193	0.0%	2,662	0.0%	634,282	0.2%	173,744	0.0%	265.1%
- Other	3,095,668	4.1%	4,305,601	6.8%	4,010,750	4.8%	16,816,970	14.6%	11,170,617	14.7%	39,399,606	9.5%	25,115,910	6.2%	56.9%
County - Highways	547,530	0.7%	70,956	0.1%	32,983	0.0%	685,432	0.6%	226,300	0.3%	1,563,201	0.4%	1,166,509	0.3%	34.0%
- Other	1,456,419	1.9%	411,868	0.7%	1,041,054	1.2%	1,247,271	1.1%	316,474	0.4%	4,473,086	1.1%	3,147,700	0.8%	42.1%
Local - IRRRB	---	---	623,200	1.0%	342,601	0.4%	261,000	0.2%	31,000	0.0%	1,257,801	0.3%	2,220,811	0.6%	-43.4%
- Other	506,228	0.7%	457,868	0.7%	146,416	0.2%	511,517	0.4%	669,645	0.9%	2,291,674	0.6%	2,179,304	0.5%	5.2%
Total Intergovernmental Revenues	**$27,119,681**	**35.6%**	**$24,808,588**	**39.3%**	**$28,702,357**	**34.1%**	**$49,074,235**	**42.7%**	**$33,608,193**	**44.1%**	**$163,313,054**	**39.4%**	**$157,311,399**	**39.1%**	**3.8%**
Charges for Services															
General Government	$466,360	0.6%	$251,035	0.4%	$724,852	0.9%	$569,458	0.5%	$267,664	0.4%	$2,279,369	0.5%	$2,364,015	0.6%	-3.6%
Public Safety	2,841,917	3.7%	3,299,497	5.2%	4,706,268	5.6%	6,338,368	5.5%	5,224,881	6.9%	22,410,931	5.4%	21,148,896	5.3%	6.0%
Streets and Highways	210,724	0.3%	82,387	0.1%	97,480	0.1%	236,269	0.2%	219,197	0.3%	846,057	0.2%	842,460	0.2%	0.4%
Sanitation	725,712	1.0%	719,862	1.1%	474,187	0.6%	558,175	0.5%	806,726	1.1%	3,284,662	0.8%	3,071,422	0.8%	6.9%
Libraries	71,385	0.1%	41,110	0.1%	60,153	0.1%	60,295	0.1%	11,535	0.0%	244,478	0.1%	266,001	0.1%	-8.1%
Parks and Recreation	1,650,259	2.2%	1,145,493	1.8%	1,851,174	2.2%	1,156,116	1.0%	974,288	1.3%	6,777,330	1.6%	6,571,580	1.6%	3.1%
Airports	228,932	0.3%	348,941	0.6%	48,113	0.1%	250,868	0.2%	184,284	0.2%	1,061,138	0.3%	1,063,146	0.3%	-0.2%
Transit	---	---	30,520	0.0%	---	---	7,016	0.0%	---	---	37,536	0.0%	44,850	0.0%	-16.3%
Cemetery	85,809	0.1%	46,455	0.1%	72,946	0.1%	68,877	0.1%	67,403	0.1%	341,490	0.1%	317,747	0.1%	7.5%
All Other	1,187,107	1.6%	687,591	1.1%	1,016,507	1.2%	1,903,251	1.7%	919,961	1.2%	5,714,417	1.4%	5,948,766	1.5%	-3.9%
Total Charges for Services	**$7,468,205**	**9.8%**	**$6,652,891**	**10.5%**	**$9,051,680**	**10.8%**	**$11,148,693**	**9.7%**	**$8,675,939**	**11.4%**	**$42,997,408**	**10.4%**	**$41,638,883**	**10.3%**	**3.3%**
Fines and Forfeits	$657,151	0.9%	$335,083	0.5%	$417,531	0.5%	$447,442	0.4%	$124,620	0.2%	$1,981,827	0.5%	$2,109,513	0.5%	-6.1%
Interest Earnings	1,441,927	1.9%	856,598	1.4%	853,175	1.0%	1,024,333	0.9%	767,453	1.0%	4,943,486	1.2%	5,987,360	1.5%	-17.4%
All Other Revenues	5,471,580	7.2%	3,536,937	5.6%	8,263,473	9.8%	9,784,750	8.5%	7,182,547	9.4%	34,239,287	8.3%	31,610,337	7.9%	8.3%
Total Revenues	**$76,229,080**	**100.0%**	**$63,159,407**	**100.0%**	**$84,156,640**	**100.0%**	**$114,984,255**	**100.0%**	**$76,127,900**	**100.0%**	**$414,657,282**	**100.0%**	**$402,559,641**	**100.0%**	**3.0%**
Other Financing Sources															
Borrowing - Bonds Issued	$8,039,495		$8,900,241		$11,323,941		$16,203,806		$7,492,808		$51,960,291		$68,729,610		
- Other Long-Term Debt Issued	114,452		3,047,752		1,278,010		1,599,614		1,987,602		8,027,430		6,427,453		
- Short-Term Debt Issued	---		---		---		---		102,950		102,950		672,329		
Other Financing Sources	1,827,403		98,529		923,163		931,960		650,440		4,431,495		2,262,524		
Transfers from - Enterprise Funds	3,907,682		3,543,195		3,733,709		3,854,650		2,974,386		18,013,622		18,470,167		
- Governmental Funds	7,706,267		6,659,144		8,571,122		7,362,947		3,055,235		33,354,715		38,856,682		
Total Revenues and Other Financing Sources	**$97,824,379**		**$85,408,268**		**$109,986,585**		**$144,937,232**		**$92,391,321**		**$530,547,785**		**$537,978,406**		

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

Table 14
Summary of Governmental Fund Expenditures by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2011

Expenditures		Population 2,000-2,500 Type 1		Population 1,500-2,000 Type 2		Population 1,000-1,500 Type 3		Population 500-1,000 Type 4		Population Under 500 Type 5		Total Cities 2011		Total Cities 2010		Percent Increase (Decrease)
		Amount	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	*Amount*	%	
General Government	- Current Expenditures	$11,217,821	12.7%	$9,069,607	13.3%	$13,493,253	14.6%	$18,734,125	13.9%	$17,716,143	21.3%	$70,230,949	15.1%	$69,062,138	15.1%	1.7%
	- Capital Outlay	738,819	0.8%	452,699	0.7%	968,735	1.0%	1,406,099	1.0%	1,728,732	2.1%	5,295,084	1.1%	5,806,235	1.3%	-8.8%
Public Safety																
Police	- Current Expenditures	11,787,800	13.4%	9,229,416	13.5%	10,275,259	11.1%	10,419,605	7.7%	2,006,279	2.4%	43,718,359	9.4%	43,161,361	9.4%	1.3%
	- Capital Outlay	385,655	0.4%	257,138	0.4%	328,310	0.4%	342,554	0.3%	75,262	0.1%	1,388,919	0.3%	1,485,164	0.3%	-6.5%
Ambulance	- Current Expenditures	789,869	0.9%	1,008,737	1.5%	1,581,965	1.7%	1,750,634	1.3%	935,342	1.1%	6,066,547	1.3%	6,161,086	1.3%	-1.5%
	- Capital Outlay	140,078	0.2%	32,919	0.0%	668,882	0.7%	427,065	0.3%	214,285	0.3%	1,483,229	0.3%	1,311,795	0.3%	13.1%
Fire	- Current Expenditures	3,916,831	4.4%	3,746,896	5.5%	5,832,553	6.3%	8,307,594	6.2%	9,300,055	11.2%	31,103,929	6.7%	29,778,439	6.5%	4.5%
	- Capital Outlay	2,093,430	2.4%	1,493,928	2.2%	2,030,248	2.2%	4,867,508	3.6%	4,329,646	5.2%	14,814,760	3.2%	12,507,337	2.7%	18.4%
Other Protection	- Current Expenditures	541,653	0.6%	351,361	0.5%	437,585	0.5%	921,650	0.7%	2,073,543	2.5%	4,325,792	0.9%	2,909,232	0.6%	48.7%
	- Capital Outlay	4,014	0.0%	78,837	0.1%	32,882	0.0%	158,148	0.1%	1,484,974	1.8%	1,758,855	0.4%	458,250	0.1%	283.8%
Streets and Highways	- Maintenance	8,267,058	9.4%	7,710,682	11.3%	10,240,354	11.1%	13,776,212	10.2%	9,356,621	11.2%	49,350,927	10.6%	47,118,380	10.3%	4.7%
	- Street Lighting	565,146	0.6%	780,848	1.1%	1,053,789	1.1%	1,521,076	1.1%	1,678,831	2.0%	5,599,690	1.2%	5,235,401	1.1%	7.0%
	- Construction	6,219,304	7.1%	5,825,300	8.5%	5,894,500	6.4%	26,796,149	19.9%	5,041,994	6.1%	49,777,247	10.7%	37,689,172	8.2%	32.1%
	- Other Capital Outlay	1,561,198	1.8%	1,222,559	1.8%	1,246,522	1.3%	2,525,585	1.9%	1,161,684	1.4%	7,717,548	1.7%	12,134,833	2.7%	-36.4%
Sanitation	- Current Expenditures	711,118	0.8%	772,350	1.1%	463,335	0.5%	795,936	0.6%	1,320,736	1.6%	4,063,475	0.9%	4,156,421	0.9%	-2.2%
	- Capital Outlay	19,565	0.0%	54,271	0.1%	---	---	5,159	0.0%	887,788	1.1%	966,783	0.2%	591,893	0.1%	63.3%
Health	- Current Expenditures	258	0.0%	---	---	71,510	0.1%	302,755	0.2%	2,522	0.0%	377,045	0.1%	142,052	0.0%	165.4%
	- Capital Outlay	---	---	---	---	---	---	102,905	0.1%	---	---	102,905	0.0%	797	0.0%	12811.5%
Culture and Recreation																
Libraries	- Current Expenditures	1,596,112	1.8%	1,462,983	2.1%	1,910,222	2.1%	1,363,423	1.0%	264,941	0.3%	6,597,681	1.4%	6,434,788	1.4%	2.5%
	- Capital Outlay	343,811	0.4%	321,602	0.5%	1,719,472	1.9%	285,978	0.2%	16,257	0.0%	2,687,120	0.6%	698,344	0.2%	284.8%
Parks and Recreation	- Current Expenditures	5,087,351	5.8%	4,048,698	5.9%	5,296,265	5.7%	4,945,092	3.7%	3,436,977	4.1%	22,814,383	4.9%	22,239,552	4.9%	2.6%
	- Capital Outlay	2,959,562	3.4%	952,831	1.4%	934,200	1.0%	3,803,150	2.8%	791,901	1.0%	9,441,644	2.0%	6,204,455	1.4%	52.2%
Housing	- Current Expenditures	197,831	0.2%	320,649	0.5%	498,475	0.5%	421,885	0.3%	1,059,531	1.3%	2,498,371	0.5%	2,518,896	0.6%	-0.8%
	- Capital Outlay	---	---	26,144	0.0%	---	---	1,472	0.0%	55,267	0.1%	82,883	0.0%	213,520	0.0%	-61.2%
Economic Development	- Current Expenditures	4,431,362	5.0%	1,942,563	2.8%	5,894,984	6.4%	4,219,913	3.1%	1,866,240	2.2%	18,355,062	3.9%	17,194,004	3.8%	6.8%
	- Capital Outlay	466,635	0.5%	402,857	0.6%	406,074	0.4%	1,457,567	1.1%	913,605	1.1%	3,646,738	0.8%	6,545,796	1.4%	-44.3%
Airport	- Current Expenditures	623,366	0.7%	441,118	0.6%	259,573	0.3%	425,931	0.3%	271,285	0.3%	2,021,273	0.4%	2,015,950	0.4%	0.3%
	- Capital Outlay	1,188,189	1.3%	729,860	1.1%	495,914	0.5%	571,524	0.4%	161,726	0.2%	3,147,213	0.7%	5,345,831	1.2%	-41.1%
Unallocated Pension Costs		---	---	---	---	82,949	0.1%	15,087	0.0%	30,974	0.0%	129,010	0.0%	251,926	0.1%	-48.8%
Unallocated Insurance Costs		84,494	0.1%	379,798	0.6%	641,970	0.7%	637,893	0.5%	684,754	0.8%	2,428,909	0.5%	2,521,228	0.6%	-3.7%
All Other	- Current Expenditures	822,370	0.9%	1,251,423	1.8%	1,442,892	1.6%	2,886,894	2.1%	3,288,975	4.0%	9,692,554	2.1%	4,165,700	0.9%	132.7%
	- Capital Outlay	476,599	0.5%	877,179	1.3%	350,779	0.4%	592,282	0.4%	340,742	0.4%	2,637,581	0.6%	2,344,597	0.5%	12.5%
Capital Outlay for Enterprise Funds		4,737	0.0%	2,821,579	4.1%	419,846	0.5%	1,992,812	1.5%	3,862,537	4.6%	9,101,511	2.0%	16,363,192	3.6%	-44.4%
Debt Service	- Principal Payment on Bonds	14,392,397	16.3%	5,701,860	8.3%	12,068,514	13.1%	10,300,863	7.7%	3,147,108	3.8%	45,610,742	9.8%	54,832,379	12.0%	-16.8%
	- Other Long-Term and Short-Term	1,290,975	1.5%	1,417,261	2.1%	782,621	0.8%	2,026,318	1.5%	1,698,316	2.0%	7,215,491	1.5%	7,047,048	1.5%	2.4%
	- Interest and Fiscal Charges	5,158,656	5.9%	3,188,377	4.7%	4,587,371	5.0%	5,401,421	4.0%	2,024,336	2.4%	20,360,161	4.4%	20,842,792	4.6%	-2.3%
Total Current Expenditures		$50,640,440	57.5%	$42,517,129	62.2%	$59,476,933	64.4%	$71,445,705	53.1%	$55,293,749	66.4%	$279,373,956	59.9%	$265,066,554	57.9%	5.4%
Total Capital Outlay		16,601,596	18.8%	15,549,703	22.7%	15,496,364	16.8%	45,335,957	33.7%	21,066,400	25.3%	114,050,020	24.4%	109,701,211	24.0%	4.0%
Total Debt Service		20,842,028	23.7%	10,307,498	15.1%	17,438,506	18.9%	17,728,602	13.2%	6,869,760	8.3%	73,186,394	15.7%	82,722,219	18.1%	-11.5%
Total Expenditures		**$88,084,064**	**100.0%**	**$68,374,330**	**100.0%**	**$92,411,803**	**100.0%**	**$134,510,264**	**100.0%**	**$83,229,909**	**100.0%**	**$466,610,370**	**100.0%**	**$457,489,984**	**100.0%**	**2.0%**
Other Financing Uses																
Debt Redemption - Refunded Bonds		$3,540,000		$897,396		$3,876,072		$2,484,558		$1,412,000		$12,210,026		$9,057,316		34.8%
Other Financing Uses		143,974		6,945		---		290,673		51,787		493,379		1,385,074		-64.4%
Transfers to - Enterprise Funds		573,416		726,852		2,131,811		2,089,965		2,396,712		7,918,756		11,503,455		-31.2%
- Governmental Funds		7,706,267		6,653,299		8,571,122		7,208,747		3,056,152		33,195,587		38,872,842		-14.6%
Total Expenditures & Other Financing Uses		**$100,047,721**		**$76,658,822**		**$106,990,808**		**$146,584,207**		**$90,146,560**		**$520,428,118**		**$518,308,671**		**0.4%**

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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, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Ada	308,395	64,542	9,237	---	1,365,630	12,040	1,377,670	303,225	5,709	42,834	70,821	2,182,433	920,000	---	244,802	85,950	3,433,185
Adams	186,740	19,338	732	---	255,025	---	255,025	109,707	3,594	11,413	61,952	648,501	---	700	---	21,611	670,812
Adrian	426,965	90,053	12,623	26,157	460,671	---	486,828	164,168	1,643	24,312	7,607	1,214,199	---	---	159,221	184,345	1,557,765
Afton	1,615,643	---	105,163	---	47,854	8,891	56,745	911	17,856	712	12,544	1,809,574	---	---	---	173,996	1,983,570
Aitkin	982,338	16,316	55,543	10,000	976,721	15,749	1,002,470	206,980	12,962	21,154	174,348	2,472,111	---	---	394,234	651,407	3,517,752
Akeley	188,071	36,583	905	---	72,187	---	72,187	62,669	427	563	19,196	380,601	---	---	---	5,000	385,601
Albany	894,836	248,619	32,669	61,993	687,447	14,595	764,035	76,854	14,463	61,626	188,279	2,281,381	---	---	15,200	4,927,033	7,223,614
Albert Lea	6,613,493	1,026,651	258,844	4,401,488	7,027,716	702,253	12,131,457	622,259	112,642	387,917	760,327	21,913,590	970,000	39,667	215,840	623,075	23,762,172
Alberta	52,365	651	940	---	30,388	---	30,388	12,862	---	215	3,704	101,125	---	---	---	---	101,125
Albertville	3,058,608	342,603	125,273	120,043	72,804	65,415	258,262	558,899	---	207,990	132,581	4,684,216	2,683,652	3,381	492,555	1,082,970	8,946,774
Alden	150,030	33,882	1,660	2,375	167,853	---	170,228	32,699	232	8,072	27,377	424,180	162,000	200	---	3,093	589,473
Aldrich	5,823	---	1,975	---	6,929	---	6,929	127	---	77	401	15,332	---	---	---	---	15,332
Alexandria	6,350,767	1,472,354	384,263	923,097	2,254,919	---	3,178,016	1,627,789	122,746	286,131	1,273,016	14,695,082	4,475,715	14,489	200,000	679,260	20,064,546
Alpha	35,111	---	---	---	56,277	3,500	59,777	17,599	---	489	18,608	131,584	---	---	---	28,280	159,864
Altura	84,973	75	9,169	---	71,582	---	71,582	91,558	---	4,266	54,181	315,804	---	4,000	---	---	319,804
Alvarado	25,776	64,929	2,000	155,801	277,614	2,920	436,335	---	33	885	37,657	567,615	658	---	50,000	---	618,273
Amboy	183,010	---	1,632	92,524	166,366	600	259,490	39,907	---	6,460	20,210	510,709	---	---	---	123,543	634,252
Andover	12,256,767	891,942	387,206	---	1,743,845	132,840	1,876,685	2,506,631	99,777	1,386,698	310,482	19,716,188	265,000	514,819	596,930	3,645,947	24,738,884
Annandale	1,243,850	355,545	50,251	210,144	373,276	19,500	602,920	430,650	9,711	13,468	106,518	2,812,913	4,426,119	11,487	247,000	857,940	8,355,459
Anoka	10,088,789	370,862	275,788	37,902	2,071,411	---	2,109,313	1,473,654	190,657	304,231	360,656	15,173,950	---	1,350,682	1,484,996	978,000	18,987,628
Apple Valley	24,939,628	2,125,776	796,316	---	612,499	1,795,097	2,407,596	2,757,937	288,946	2,232,966	521,916	36,071,081	1,351,568	169,776	2,717,630	3,156,709	43,466,764
Appleton	626,436	148,501	7,649	310,838	1,110,415	---	1,421,253	251,656	4,297	13,176	87,423	2,560,391	2,290,000	31,890	261,749	10,000	5,154,030
Arco	29,105	---	1,245	4,730	25,412	---	30,142	2,480	---	244	31,342	94,558	---	---	---	---	94,558
Arden Hills	3,345,480	561,238	429,991	100	246,316	---	246,416	624,796	29,593	296,249	232,011	5,765,774	---	46,712	143,000	---	5,955,486
Argyle	94,250	114,886	1,336	190,554	220,190	12,999	423,743	111,906	293	2,633	56,536	805,583	---	17,051	---	6,813	829,447
Arlington	662,103	86,990	19,658	1,334	746,379	---	747,713	287,055	7,769	51,627	90,116	1,953,031	---	4,130	39,115	459,174	2,455,450
Ashby	183,229	46,405	3,018	51,619	152,864	15,799	220,282	173,545	2,537	3,024	45,056	677,096	161,669	---	42,000	9,600	890,365
Askov	117,412	---	1,623	---	84,447	---	84,447	11,753	---	1,921	16,848	234,004	---	---	---	---	234,004
Atwater	329,725	71,031	12,897	20,100	418,865	380,000	818,965	99,457	5,693	11,466	37,990	1,387,224	970,000	---	60,400	381,181	2,798,805
Audubon	187,629	91,749	2,702	---	145,924	---	145,924	336,050	3,742	34,012	48,612	850,420	---	---	36,608	45,867	932,895
Aurora	754,974	15,219	6,783	138,311	895,190	100,000	1,133,501	16,940	11,779	5,416	130,600	2,075,212	105,796	4,789	50,000	133,352	2,369,149

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Austin	5,869,701	853,572	455,074	216,366	10,885,961	282,075	11,384,402	981,274	261,535	871,374	805,679	21,482,611	---	6,482	1,621,249	123,000	23,233,342
Avoca	36,941	---	50	---	28,840	---	28,840	3,919	---	37	5,168	74,955	---	---	32,200	1,634	108,789
Avon	997,636	435,444	27,731	5,012	243,401	---	248,413	172,739	14,121	63,428	254,420	2,213,932	---	47,714	59,690	345,210	2,666,546
Babbitt	804,234	---	2,736	136,210	1,173,111	212,601	1,521,922	490,096	6,810	37,798	28,690	2,892,286	232,131	41,700	1,500	136,068	3,303,685
Backus	117,607	---	1,899	---	91,632	---	91,632	80,214	1,270	6,444	55,544	354,610	203,800	---	---	---	558,410
Badger	77,997	---	2,620	57,815	116,546	10,754	185,115	29,781	---	1,405	39,136	336,054	---	---	---	19,328	355,382
Bagley	496,219	87,977	6,042	---	470,796	---	470,796	107,792	5,710	9,080	51,767	1,235,383	---	---	35,242	---	1,270,625
Balaton	212,435	---	375	---	235,285	---	235,285	230,126	652	9,260	80,140	768,273	---	1,330	10,000	35,755	815,358
Barnesville	534,349	313,506	21,549	---	714,820	11,052	725,872	58,688	7,930	21,415	82,884	1,766,193	980,788	15,988	785,958	141,929	3,690,856
Barnum	155,957	4,124	---	---	147,423	---	147,423	53,915	---	1,572	17,774	380,765	---	76,677	539,798	19,251	1,016,491
Barrett	208,999	54,654	2,603	10,000	87,373	---	97,373	100,694	---	1,117	20,883	486,323	50,000	---	---	15,400	551,723
Barry	8,050	---	---	---	2,476	---	2,476	---	---	67	386	10,979	---	---	---	---	10,979
Battle Lake	516,029	21,685	9,280	18,901	92,908	1,404	113,213	6,721	2,688	6,622	57,991	734,229	---	---	95,000	33,456	862,685
Baudette	278,730	---	4,075	100,983	327,787	1,288	430,058	47,610	13,260	3,579	21,478	798,790	---	---	200,000	---	998,790
Baxter	8,576,569	2,063,769	232,597	118,862	226,118	32,300	377,280	621,156	87,850	220,989	116,325	12,296,535	---	1,839	714,988	4,874,145	17,887,507
Bayport	1,245,967	112,520	123,460	15,959	449,179	4,197	469,335	402,049	41,907	340,665	178,672	2,914,575	---	---	122,000	33,258	3,069,833
Beardsley	30,955	535	3,681	---	86,485	---	86,485	34,648	767	695	14,988	172,754	---	---	---	22,409	195,163
Beaver Bay	295,001	457	6,589	---	29,227	6,140	35,367	19,217	---	1,045	7,010	364,686	---	---	---	3,159	367,845
Beaver Creek	148,520	6,140	801	100,218	85,413	---	185,631	14,534	350	2,995	9,555	368,526	---	---	22,024	17,782	408,332
Becker	3,020,927	99,956	50,353	---	642,106	40,814	682,920	2,945,383	15,013	110,354	165,012	7,089,918	1,335,000	4,209	229,602	808,938	9,467,667
Bejou	9,718	---	3,545	287,221	19,672	---	306,893	360	---	---	2,862	323,378	224,000	---	11,250	---	558,628
Belgrade	279,172	26,769	4,440	---	384,348	161,200	545,548	88,285	1,789	5,136	38,779	989,918	65,840	116,778	---	18,230	1,190,766
Belle Plaine	4,071,399	564,164	112,240	125,407	1,024,437	---	1,149,844	385,636	57,447	54,495	277,525	6,672,750	1,675,000	---	67,296	688,373	9,103,419
Bellechester	23,397	567	2,455	---	20,722	---	20,722	18,607	1,232	107	6,885	73,972	---	---	---	7,500	81,472
Bellingham	29,561	---	920	---	72,678	---	72,678	29,945	---	5,502	610	139,216	---	1,035	5,000	---	145,251
Beltrami	13,845	---	---	---	37,499	---	37,499	8,963	---	1,495	4,983	66,785	---	1,500	---	1,886	70,171
Belview	66,624	360	2,770	---	144,061	---	144,061	19,475	---	8,018	91,121	332,429	---	---	22,700	---	355,129
Bemidji	6,182,182	594,459	589,614	1,184,675	3,657,735	144,386	4,986,796	1,180,400	214,419	168,809	1,318,276	15,234,955	---	179,546	1,812,873	2,420,276	19,647,650
Bena	7,057	---	1,525	---	27,257	---	27,257	8,225	---	16	5,945	50,025	---	---	---	---	50,025
Benson	1,419,149	10,043	19,352	210,252	1,198,671	16,865	1,425,788	650,403	16,536	38,213	121,528	3,701,012	---	3,520	154,353	377,100	4,235,985
Bertha	45,619	1,250	1,063	300,999	149,542	1,500	452,041	38,895	470	4,754	9,659	553,751	---	1,500	---	8,479	563,730

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Bethel	232,813	---	9,815	---	43,868	1,234	45,102	3,040	1,861	3,145	5,519	301,295	---	6,000	---	5,815	313,110
Big Falls	64,445	---	405	20,853	89,283	6,333	116,469	46,665	---	4,627	50,428	283,039	---	25,235	7,500	2,629	318,403
Big Lake	3,098,263	869,831	392,917	64,146	1,473,111	---	1,537,257	339,481	19,392	49,019	50,067	6,356,227	6,957,429	---	546,765	716,989	14,577,410
Bigelow	28,141	2,391	563	---	65,053	---	65,053	43,652	---	1,089	15,988	156,877	---	---	---	24,152	181,029
Bigfork	144,978	---	1,810	---	34,664	6,500	41,164	124,962	1,688	3,164	8,616	326,382	---	---	7,061	---	333,443
Bingham Lake	73,702	---	1,572	---	27,615	---	27,615	3,334	---	3,420	24	109,667	---	---	9,287	---	118,954
Birchwood	315,354	45,557	20,325	---	381	35,938	36,319	350	735	35	3,716	422,391	---	---	11,306	26,136	459,833
Bird Island	305,214	16,287	14,950	---	436,412	---	436,412	39,147	9,771	10,270	114,541	946,592	---	736	34,933	28,764	1,011,025
Biscay	16,128	---	125	---	23,529	---	23,529	---	---	11	---	39,793	---	---	---	---	39,793
Biwabik	818,310	2,725	37,483	122,452	355,343	260,000	737,795	82,973	8,269	5,803	32,711	1,726,069	---	2,474	8,021	66,376	1,802,940
Blackduck	247,306	3,946	1,600	34,700	305,591	---	340,291	109,367	6,400	8,273	116,643	833,826	---	171,492	59,668	23,459	1,088,445
Blaine	21,895,707	1,139,678	1,629,284	73,914	2,492,484	365,941	2,932,339	4,391,274	347,040	1,992,891	1,084,446	35,412,659	1,555,000	73,990	793,328	3,081,555	40,916,532
Blomkest	31,529	1,369	859	49,094	40,082	---	89,176	19,250	---	1,106	22,133	165,422	---	---	---	14,772	180,194
Blooming Prairie	712,726	76,365	9,615	1,000	729,247	10,196	740,443	78,412	10,128	21,188	37,950	1,686,827	1,446,477	10,501	5,826	207,000	3,356,631
Bloomington	65,391,586	3,809,554	4,474,072	7,362,710	5,177,692	1,820,252	14,360,654	4,057,851	1,376,797	2,440,565	8,389,396	104,300,475	12,922,010	---	141,286	15,582,552	132,946,323
Blue Earth	1,393,919	212,302	30,026	2,311,147	1,757,743	---	4,068,890	421,404	860	69,370	847,140	7,043,911	1,064,142	4,549	---	1,212,985	9,325,587
Bluffton	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	16,780	---	6,610	---	16,521	---	16,521	---	185	11	1,949	42,056	---	---	---	---	42,056
Borup	8,114	---	1,442	---	21,734	---	21,734	150	---	---	17,649	49,089	---	---	---	---	49,089
Bovey	286,375	33,194	1,159	---	31,094	---	31,094	37,815	19,097	1,339	39,345	449,418	---	4,000	---	476,897	930,315
Bowlus	42,114	---	4,225	---	53,532	---	53,532	49,503	433	3,503	42,262	195,572	---	---	---	---	195,572
Boy River	4,104	---	1,600	---	178,030	150	178,180	---	---	---	720	184,604	---	---	---	---	184,604
Boyd	72,313	---	1,018	---	77,540	---	77,540	34,730	950	2,853	34,322	223,726	---	---	---	---	223,726
Braham	539,912	709	8,891	7,510	479,394	3,170	490,074	85,162	9,133	11,013	21,519	1,166,413	959,999	---	36,000	---	2,162,412
Brainerd	5,559,517	626,682	283,062	6,486,662	6,225,037	560,594	13,272,293	2,292,833	211,232	27,127	1,300,919	23,573,665	3,094,443	59,967	---	1,559,111	28,287,186
Brandon	199,570	119,417	1,563	---	250,301	---	250,301	43,648	---	5,562	135,964	756,025	---	---	---	4,764	760,789
Breckenridge	722,783	128,283	23,261	460,464	2,525,877	---	2,986,341	401,268	30,066	35,960	296,161	4,624,123	---	174,518	225,000	73,412	5,097,053
Breezy Point	1,685,683	228,233	54,808	3,023	43,407	15,474	61,904	51,656	39,789	63,621	40,944	2,226,638	---	---	37,065	178,922	2,442,625
Brewster	124,558	49,122	1,338	---	204,610	12,500	217,110	75,419	351	4,691	15,925	488,514	611,779	---	5,651	17,796	1,123,740
Bricelyn	124,971	---	345	35,100	138,989	1,538	175,627	53,251	67	11,848	30,613	396,722	---	1,250	68,000	---	465,972
Brook Park	12,114	---	3,912	---	30,377	---	30,377	25,605	---	27	3,991	76,026	---	---	---	---	76,026

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Brooklyn Center	17,284,112	1,975,470	961,947	968,262	3,768,484	346,462	5,083,208	1,234,992	340,356	143,661	181,662	27,205,408	---	2,400,000	234,380	2,723,271	32,563,059
Brooklyn Park	42,214,617	2,086,275	1,782,433	3,895,514	4,685,834	206,262	8,787,610	3,914,237	614,124	4,609,546	5,637,390	69,646,232	6,124,109	---	370,174	10,258,789	86,399,304
Brooks	22,024	---	3,184	---	30,384	---	30,384	16,241	212	4,885	19,173	96,103	---	---	---	---	96,103
Brookston	23,873	---	---	---	8,347	---	8,347	---	---	---	---	32,220	---	---	---	---	32,220
Brooten	204,424	24,636	7,295	---	218,682	6,363	225,045	65,180	4,323	1,679	53,104	585,686	---	6,000	---	175,000	766,686
Browerville	153,880	50,661	8,036	180,600	230,487	---	411,087	88,366	1,110	557	37,937	751,634	---	39,312	79,934	244,367	1,115,247
Browns Valley	203,056	5,591	4,843	309,590	433,711	---	743,301	71,299	2,790	4,753	39,659	1,075,292	---	46,494	---	10,160	1,131,946
Brownsdale	159,964	43,930	3,435	---	210,330	2,272	212,602	925	---	1,431	28,915	451,202	---	750	---	8,519	460,471
Brownsville	107,596	---	3,425	---	79,950	6,000	85,950	80,247	132	63	21,661	299,074	---	---	161	---	299,235
Brownton	309,114	58,942	14,183	122,102	367,566	---	489,668	141,848	5,355	8,613	143,496	1,171,219	841,500	---	20,000	48,080	2,080,799
Bruno	12,057	---	877	---	21,359	---	21,359	13,490	---	589	7,476	55,848	---	---	---	1,665	57,513
Buckman	23,314	---	3,100	---	22,104	---	22,104	18,802	---	---	---	67,320	---	---	---	---	67,320
Buffalo	4,961,050	282,959	148,618	621,499	1,016,894	22,270	1,660,663	2,766,351	39,971	211,832	812,763	10,884,207	8,790,000	24,775	1,939,205	914,718	22,552,905
Buffalo Lake	744,346	309,739	485	17,977	253,165	---	271,142	91,104	4,380	42,199	77,975	1,541,370	---	---	---	142,444	1,683,814
Buhl	160,850	25,758	3,812	68,372	566,819	232,479	867,670	44,980	5,093	6,105	124,622	1,238,890	---	4,600	10,000	215,497	1,468,987
Burnsville	30,642,252	1,769,771	1,911,453	363,829	2,926,602	331,409	3,621,840	6,311,810	459,573	1,338,841	293,202	46,348,742	3,174,617	55,222	1,301,764	6,234,194	57,114,539
Burtrum	16,468	---	2,040	---	29,548	---	29,548	690	---	144	4,390	53,280	---	---	---	---	53,280
Butterfield	56,438	2,712	5,052	40,398	180,512	79,516	300,426	72,636	458	3,189	21,479	462,390	---	9,300	29,768	23,089	524,547
Byron	2,059,440	190,458	107,224	22,791	457,888	---	480,679	236,106	9,392	13,191	34,960	3,131,450	3,280,915	---	---	450,481	6,862,846
Caledonia	668,371	14,686	12,783	696,481	954,173	25,073	1,675,727	454,585	25,151	6,930	104,910	2,963,143	---	6,057	31,900	8,847	3,009,947
Callaway	32,088	---	107	---	47,428	---	47,428	53,720	2,182	1,184	310,177	446,886	---	---	6,396	160,289	613,571
Calumet	132,671	---	675	---	154,790	1,400	156,190	1,525	134	4,150	7,944	303,289	---	---	40,000	---	343,289
Cambridge	4,425,067	741,635	306,940	729,446	1,777,976	109,500	2,616,922	409,460	79,392	255,773	459,649	9,294,838	2,808,238	---	390,267	1,313,683	13,807,026
Campbell	20,112	---	575	---	60,223	---	60,223	14,450	---	310	2,737	98,407	---	---	11,348	---	109,755
Canby	486,714	62,732	3,745	835,148	772,693	---	1,607,841	153,580	6,045	26,233	173,862	2,520,752	390,630	11,112	---	178,408	3,100,902
Cannon Falls	3,247,807	391,360	42,414	69,520	613,447	104,221	787,188	196,477	42,769	24,034	211,347	4,943,396	1,552,630	54,450	126,748	538,123	7,215,347
Canton	85,906	---	---	---	301,366	---	301,366	12,100	250	5,211	14,473	419,306	---	---	2,524	1,820	423,650
Carlos	113,946	51,799	6,080	---	123,438	---	123,438	11,024	3,212	453	80,389	390,341	---	---	60,200	101,208	551,749
Carlton	197,162	---	16,764	---	276,015	32,806	308,821	111,143	1,208	3,859	40,056	679,013	---	---	---	---	679,013
Carver	1,821,307	2,332,409	294,616	317,649	82,102	771,157	1,170,908	269,662	12,338	40,861	99,658	6,041,759	1,630,000	---	188,282	389,152	8,249,193
Cass Lake	323,714	---	17,631	---	449,444	6,218	455,662	52,868	263	4,365	107,404	961,907	---	---	---	104,970	1,066,877

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Cedar Mills	16,085	---	700	---	8,301	---	8,301	---	---	184	271	25,541	---	---	---	---	25,541
Center City	173,561	69,118	11,102	---	33,198	---	33,198	211,533	155	2,210	421,253	922,130	180,000	---	51,108	122,542	1,275,780
Centerville	2,226,236	393,564	111,841	108,177	386,086	16,595	510,858	8,810	26,990	41,327	43,935	3,363,561	2,760,000	---	99,500	40,106	6,263,167
Ceylon	61,449	---	1,190	---	138,739	952	139,691	2,100	778	192	16,396	221,796	---	75	45,947	---	267,818
Champlin	11,345,396	518,518	270,353	15,752	1,031,051	56,338	1,103,141	2,761,236	330,383	535,023	186,144	17,050,194	---	2,855	319,329	3,055,516	20,427,894
Chandler	79,768	---	25	---	81,807	---	81,807	37,991	---	5,484	47,875	252,950	---	---	78,618	19,500	351,068
Chanhassen	10,557,758	1,242,040	1,381,326	---	1,205,276	220,249	1,425,525	765,234	126,571	505,541	813,370	16,817,365	---	---	1,734,590	3,426,376	21,978,331
Chaska	13,388,032	1,531,259	1,171,745	142,807	1,376,917	90,152	1,609,876	2,007,243	139,988	56,831	528,722	20,433,696	4,833,217	114,874	1,132,600	6,078,964	32,593,351
Chatfield	1,283,292	604,627	13,108	---	766,503	96,325	862,828	273,031	21,162	127,870	176,565	3,362,483	---	11,650	---	578,533	3,952,666
Chickamaw Beach	25,764	---	1,007	---	140	---	140	133	---	---	355	27,399	---	---	---	---	27,399
Chisago City	1,932,386	198,375	33,224	---	60,995	7,328	68,323	190,152	350	32,870	123,618	2,579,298	---	---	304,565	37,393	2,921,256
Chisholm	977,237	60,256	43,863	317,562	4,216,564	123,258	4,657,384	184,356	29,750	41,813	218,353	6,213,012	612,047	6,512	---	---	6,831,571
Chokio	58,960	---	403	---	325,195	---	325,195	17,118	---	1,429	25,666	428,771	240,000	---	---	16,784	685,555
Circle Pines	2,770,826	99,521	58,487	---	297,191	74,760	371,951	107,531	22,924	82,191	138,471	3,651,902	---	79,000	---	4,318,939	8,049,841
Clara City	518,354	39,823	8,151	---	399,611	---	399,611	72,311	14,054	43,600	228,763	1,324,667	2,379,225	---	25,000	28,732	3,757,624
Claremont	265,525	---	9,209	---	173,903	---	173,903	20,578	2,175	2,743	28,392	502,525	---	1,500	---	579	504,604
Clarissa	110,620	---	390	165,775	174,365	---	340,140	30,961	717	3,640	17,657	504,125	---	2,310	12,000	5,788	524,223
Clarkfield	209,162	11,960	15,408	326,770	389,605	38,174	754,549	65,184	6,150	4,739	33,315	1,100,467	1,093,146	---	---	---	2,193,613
Clarks Grove	84,169	25,865	3,999	1,647	179,861	---	181,508	55,436	---	7,100	8,184	366,261	---	1,000	---	9,000	376,261
Clear Lake	306,477	10,906	15,957	---	39,260	412	39,672	233,062	1,525	85	11,939	619,623	---	1,636	---	---	621,259
Clearbrook	181,738	32,734	301	150,000	164,427	---	314,427	102,542	2,272	2,342	40,115	676,471	808,751	3,505	55,360	75,815	1,619,902
Clearwater	1,292,313	112,714	39,886	---	160,116	---	160,116	139,895	4,336	16,204	65,420	1,830,884	---	---	---	158,085	1,988,969
Clements	44,378	---	1,180	---	50,163	---	50,163	12,645	---	2,038	25,932	136,336	---	8,000	---	---	144,336
Cleveland	193,614	---	9,074	---	165,780	530,524	696,304	43,027	9,804	1,634	67,651	1,021,108	50,050	---	---	8,000	1,079,158
Climax	46,815	---	630	5,822	55,041	---	60,863	12,519	30	1,425	19,113	141,395	---	1,930	---	3,291	146,616
Clinton	36,565	---	624	---	154,806	---	154,806	30,367	---	2,726	21,065	246,153	---	---	---	---	246,153
Clitherall	4,945	---	3,975	---	18,788	67	18,855	---	---	264	1,311	29,350	---	---	---	---	29,350
Clontarf	33,938	---	---	---	30,009	---	30,009	---	---	---	2,706	66,653	16,000	---	20,418	---	103,071
Cloquet	2,689,422	63,971	125,218	---	3,211,796	1,800	3,213,596	344,428	116,071	285,852	401,037	7,239,595	---	---	170,216	343,149	7,752,960
Coates	31,863	---	52,508	---	7,500	---	7,500	1,663	3,663	1,534	474	99,205	---	---	---	---	99,205
Cobden	4,606	---	3,224	---	3,526	---	3,526	2,720	---	---	2,878	16,954	---	2,500	---	---	19,454

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Cohasset	1,973,811	---	12,682	---	223,927	---	223,927	283,851	5,899	55,697	89,382	2,645,249	---	634,100	---	652,927	3,932,276
Cokato	1,076,123	---	13,194	---	460,033	4,600	464,633	276,882	5	16,762	28,721	1,876,320	---	---	6,520	176,224	2,059,064
Cold Spring	886,883	1,004,661	96,647	127,932	559,543	---	687,475	467,875	29,862	156,943	213,358	3,543,704	---	---	225,661	46,257	3,815,622
Coleraine	785,845	72,378	8,722	37,883	543,394	304,236	885,513	117,982	17,293	3,469	119,252	2,010,454	---	---	50,000	156,917	2,217,371
Cologne	653,896	71,865	62,575	---	291,985	---	291,985	217,584	4,205	26,499	18,780	1,347,389	---	---	---	293,695	1,641,084
Columbia Heights	9,858,101	729,327	378,357	519,088	2,016,332	284,999	2,820,419	1,494,050	170,089	562,180	54,110	16,066,633	---	40,999	370,182	1,557,038	18,034,852
Columbus	1,974,328	721,056	56,896	---	158,025	111,487	269,512	8,445	23,538	11,989	125,769	3,191,533	---	---	---	252,991	3,444,524
Comfrey	128,695	---	2,410	---	141,657	---	141,657	135,983	630	17,636	123,933	550,944	---	---	---	30,800	581,744
Comstock	12,629	---	---	---	18,926	---	18,926	30	---	---	61	31,646	---	---	---	---	31,646
Conger	49,180	---	---	---	51,287	---	51,287	39,294	---	4,601	8,439	152,801	---	14,648	3,600	65,358	236,407
Cook	312,986	---	9,575	138,021	198,976	203,359	540,356	177,438	1,777	9,385	73,787	1,125,304	---	3,253	---	69,965	1,198,522
Coon Rapids	26,488,371	2,507,616	1,561,369	473,693	3,256,299	613,324	4,343,316	2,813,671	477,264	2,141,346	571,213	40,904,166	---	---	---	3,580,537	44,484,703
Corcoran	3,018,565	8,463	101,850	---	237,782	20,799	258,581	209,186	119,308	29,796	119,408	3,865,157	---	2,855	---	5,000	3,873,012
Correll	9,354	---	160	---	9,314	---	9,314	---	2,060	355	4,583	25,826	---	2,016	---	3,700	31,542
Cosmos	207,226	18,594	8,716	22,946	156,933	---	179,879	49,906	480	4,008	48,621	517,430	203,800	---	---	---	721,230
Cottage Grove	13,152,946	1,875,486	593,272	117,525	3,304,975	456,911	3,879,411	3,051,023	246,753	885,468	583,873	24,268,232	---	12,344	3,600	3,048,803	27,332,979
Cottonwood	445,292	55,805	7,380	---	320,224	---	320,224	139,523	2,432	13,036	119,435	1,103,127	---	---	---	87,447	1,190,574
Courtland	137,450	95,142	5,418	---	80,008	---	80,008	1,019	---	671	15,786	335,494	---	---	---	---	335,494
Cromwell	176,301	---	105	---	25,342	59,538	84,880	66,953	---	59	9,458	337,756	---	---	142,250	3,964	483,970
Crookston	1,472,197	734,513	761,328	635,111	19,030,110	57,240	19,722,461	696,895	88,722	128,195	371,338	23,975,649	---	28,482	122,781	---	24,126,912
Crosby	1,371,580	202,362	20,162	---	1,104,698	---	1,104,698	818,073	17,490	190,251	385,777	4,110,393	---	---	30,000	300,000	4,440,393
Crosslake	2,608,724	135,004	55,485	---	78,547	425,533	504,080	431,377	41,338	18,421	46,053	3,840,482	12,384	1,500	272,055	148,127	4,274,548
Crystal	9,353,295	2,718,038	674,693	114,828	3,724,799	104,753	3,944,380	759,262	353,125	1,008,487	644,260	19,455,540	1,687,609	41,314	140,203	1,506,369	22,831,035
Currie	82,400	87	2,691	---	92,072	---	92,072	16,676	---	1,153	8,837	203,916	---	900	---	52,824	257,640
Cuyuna	136,013	601	6,765	108,929	18,365	---	127,294	10,139	919	87	17,025	298,843	---	4,621	---	---	303,464
Cyrus	34,089	---	1,300	---	89,725	---	89,725	18,275	---	6,867	6,073	156,329	---	---	---	---	156,329
Dakota	96,732	---	528	---	44,770	---	44,770	26,710	---	1,297	5,570	175,607	203,800	---	---	3,000	382,407
Dalton	42,037	---	375	1,100	40,555	---	41,655	17,948	---	525	19,454	121,994	---	22,040	---	4,262	148,296
Danube	158,439	51,194	2,550	---	167,808	---	167,808	100,077	2,865	6,495	68,200	557,628	---	---	---	16,061	573,689
Danvers	25,723	---	425	---	20,463	---	20,463	14,871	67	67	9,249	70,865	---	---	---	---	70,865
Darfur	29,462	---	789	2,446	56,329	---	58,775	10,250	---	862	34,625	134,763	---	---	---	9,990	144,753

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Darwin	48,921	980	700	---	41,819	---	41,819	25,073	---	47	16,329	133,869	---	2,500	110,000	---	246,369
Dassel	466,804	---	10,439	---	345,327	---	345,327	121,260	1,530	2,076	77,674	1,025,110	478,499	---	22,000	131,868	1,657,477
Dawson	854,265	4,276	1,750	18,163	636,451	8,120	662,734	70,302	13,170	11,433	159,416	1,777,346	---	1,868	---	31,328	1,810,542
Dayton	2,955,030	4,505,690	97,926	189,496	268,683	---	458,179	79,072	57,638	181,817	133,785	8,469,137	---	---	---	1,652,917	10,122,054
De Graff	13,330	---	---	---	27,663	---	27,663	---	---	---	8,476	49,469	---	---	1,020	---	50,489
Deephaven	2,009,101	1,743	151,989	---	153,147	9,292	162,439	419,323	58,016	30,363	18,971	2,851,945	---	8,289	21,536	---	2,881,770
Deer Creek	38,826	246	2,075	---	73,194	11,359	84,553	35,863	60	5,124	15,139	181,886	---	---	---	4,000	185,886
Deer River	423,410	26,156	12,518	---	396,662	---	396,662	203,829	10,057	154	73,121	1,145,907	---	4,050	---	---	1,149,957
Deerwood	445,280	---	10,999	10,617	148,426	---	159,043	116,358	273	1,977	44,638	778,568	85,355	---	---	88,017	951,940
Delano	2,782,709	291,654	346,799	---	421,344	30,506	451,850	492,155	750	21,953	219,234	4,607,104	2,660,000	4,413	100,000	1,282,084	8,653,601
Delavan	99,917	1,193	1,544	---	64,113	616	64,729	21,588	---	1,697	24,786	215,454	---	---	---	---	215,454
Delhi	8,377	---	155	---	17,572	---	17,572	1,013	---	23	1,640	28,780	---	---	---	---	28,780
Dellwood	363,673	---	18,892	---	154	---	154	12,834	6,347	161	3,453	405,514	---	---	---	---	405,514
Denham	6,687	---	1,700	---	855	---	855	---	---	5	300	9,547	---	---	---	---	9,547
Dennison	170,300	---	7,316	---	5,297	---	5,297	1,800	268	196	1,169	186,346	---	---	---	---	186,346
Dent	55,530	3,619	10,445	2,500	67,754	504	70,758	64,087	---	257	66,530	271,226	---	6,912	35,878	15,000	329,016
Detroit Lakes	4,376,161	1,420,055	68,194	977,482	2,068,660	49,819	3,095,961	1,140,240	98,968	345,626	601,465	11,146,670	5,008,851	887,015	1,310,025	1,894,556	20,247,117
Dexter	163,392	13,264	5,396	---	90,119	---	90,119	971	---	167	24,814	298,123	---	---	---	---	298,123
Dilworth	1,009,366	1,608,950	42,220	---	869,515	38,805	908,320	188,905	20,372	75,500	49,200	3,902,833	1,804,110	---	22,500	1,239,684	6,969,127
Dodge Center	1,188,242	229,288	21,640	7,650	720,738	40,124	768,512	174,359	11,184	7,657	176,980	2,577,862	---	---	95,274	223,502	2,896,638
Donaldson	15,640	---	---	---	8,158	---	8,158	3,836	---	4	---	27,638	---	---	---	---	27,638
Donnelly	41,687	36,619	800	21,779	67,167	---	88,946	18,625	202	1,517	3,318	191,714	---	---	31,015	1,330	224,059
Doran	12,513	---	---	---	555,657	---	555,657	2,916	---	1,346	1,022	573,454	35,000	---	---	---	608,454
Dover	185,463	24,792	7,771	---	113,712	---	113,712	19,877	1,399	3,098	87,866	443,978	---	---	---	232,574	676,552
Dovray	17,601	---	1,050	---	20,089	---	20,089	8,130	---	329	12,928	60,127	---	400	---	---	60,527
Duluth	40,707,072	2,837,628	1,407,951	14,222,143	40,662,510	1,565,070	56,449,723	6,915,776	1,579,021	2,808,886	4,191,537	116,897,594	5,103,232	235,124	5,969,177	17,987,843	146,192,970
Dumont	36,335	---	1,025	---	30,835	---	30,835	5,400	---	393	1,427	75,415	---	9,100	---	---	84,515
Dundas	1,342,625	50,208	33,842	17,827	90,304	---	108,131	12,734	18,920	13,044	21,558	1,601,062	---	---	---	67,900	1,668,962
Dundee	15,971	---	700	130,116	22,611	---	152,727	650	263	423	1,778	172,512	---	---	---	---	172,512
Dunnell	70,810	---	504	---	71,347	448	71,795	2,603	633	2,502	3,788	152,635	---	1,000	---	---	153,635
Eagan	27,528,843	3,783,315	1,120,375	149,220	3,288,887	115,560	3,553,667	2,626,298	282,904	73,721	1,894,071	40,863,194	---	534,603	4,952,780	31,665,602	78,016,179

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Eagle Bend	128,321	89,114	785	---	189,342	---	189,342	20,940	14,964	14,930	39,182	497,578	---	---	80,556	17,541	595,675
Eagle Lake	584,395	41,299	62,932	---	540,846	---	540,846	259,106	11,476	5,328	90,299	1,595,681	---	5,737	100,000	40,775	1,742,193
East Bethel	4,851,777	103,659	109,366	379,560	334,436	36,534	750,530	101,986	49,792	33,804	21,748	6,022,662	---	7,636	---	557,644	6,587,942
East Grand Forks	3,757,495	1,637,346	105,201	220,497	3,695,282	---	3,915,779	1,072,820	106,954	109,705	230,658	10,935,958	573,246	---	456,816	741,196	12,707,216
East Gull Lake	478,489	64,055	13,521	---	80,612	173,164	253,776	1,296	---	234	2,248	813,619	199,000	---	---	212,452	1,225,071
Easton	115,408	85	1,950	---	50,235	1,082	51,317	15,153	100	2,707	4,908	191,628	---	---	---	---	191,628
Echo	112,797	7,712	653	---	53,127	---	53,127	17,746	1,585	1,992	24,196	219,808	---	1,000	---	---	220,808
Eden Prairie	35,337,344	1,314,208	2,587,768	645,347	4,184,320	386,276	5,215,943	5,097,844	557,512	224,379	593,881	50,928,879	6,754,728	---	1,723,804	3,675,890	63,083,301
Eden Valley	381,347	69,156	7,520	62,266	274,398	12,500	349,164	74,489	2,058	8,701	151,664	1,044,099	25,264	5,968	9,500	6,670	1,091,501
Edgerton	277,770	4,021	1,685	---	347,176	9,202	356,378	141,002	953	11,452	35,324	828,585	---	---	---	141,938	970,523
Edina	29,777,671	4,502,112	2,724,763	341,648	2,718,316	---	3,059,964	3,721,052	1,243,426	601,250	156,231	45,786,469	3,428,097	209,773	1,015,100	4,600,569	55,040,008
Effie	34,222	---	1,700	---	34,985	---	34,985	2,715	---	106	5,123	78,851	---	1,569	---	---	80,420
Eitzen	81,563	---	1,505	---	52,115	---	52,115	21,728	---	1,064	29,942	187,917	---	---	---	---	187,917
Elba	28,543	---	4,680	163,200	119,316	---	282,516	560	---	45	7,988	324,332	---	---	---	---	324,332
Elbow Lake	637,197	244,035	10,239	41,986	452,815	10,500	505,301	243,230	6,751	24,394	134,793	1,805,940	20,050	50,500	184,100	---	2,060,590
Elgin	426,483	25,274	10,889	134,904	419,045	1,513	555,462	108,619	2,965	7,381	68,967	1,206,040	851,713	---	---	163,707	2,221,460
Elizabeth	26,443	735	2,519	---	49,252	724	49,976	9,352	---	5,458	35,449	129,932	---	---	---	7,303	137,235
Elk River	12,844,046	989,101	432,875	3,061	1,605,037	81,957	1,690,055	2,470,271	149,102	504,345	1,671,255	20,751,050	---	23,233	3,942,007	2,036,898	26,753,188
Elko New Market	1,698,839	1,077,035	71,724	---	204,694	---	204,694	277,945	14,026	492	203,173	3,547,928	1,677,597	---	---	1,243,462	6,468,987
Elkton	27,396	311	225	---	15,800	---	15,800	479	---	361	13,337	57,909	---	---	---	8,000	65,909
Ellendale	261,698	17,875	320	---	155,906	12,224	168,130	66,462	---	2,203	20,853	537,541	624,922	1,017	---	2,267	1,165,747
Ellsworth	111,720	1,669	185	19,852	180,687	15,295	215,834	1,850	114	19,701	21,291	372,364	---	12,050	---	24,759	409,173
Elmdale	14,107	---	1,610	---	7,214	1,429	8,643	7,635	---	548	389	32,932	---	---	---	---	32,932
Elmore	212,806	10,698	6,903	226,646	249,370	101,491	577,507	43,576	2,825	6,293	82,100	942,708	100,000	---	90,779	---	1,133,487
Elrosa	24,703	312	3,096	---	40,870	6,037	46,907	60,148	687	1,022	525	137,400	---	---	---	---	137,400
Ely	1,536,048	7,918	70,559	236,155	2,211,631	39,848	2,487,634	1,133,001	44,879	16,821	151,148	5,448,008	---	9,313	---	954,458	6,411,779
Elysian	508,573	66,267	24,022	35,965	32,895	8,970	77,830	77,669	1,533	9,472	58,675	824,041	---	---	---	---	824,041
Emily	695,202	63,491	25,452	---	12,862	16,000	28,862	26,819	2,619	9,470	32,705	884,620	---	25	---	63,620	948,265
Emmons	116,866	1,588	268	---	95,057	---	95,057	28,529	---	362	8,245	250,915	---	---	---	---	250,915
Erhard	19,210	5,104	1,535	---	31,330	485	31,815	2,705	---	54	1,570	61,993	---	---	---	---	61,993
Erskine	149,502	5,614	2,728	922	110,947	---	111,869	78,835	100	2,286	65,171	416,105	75,000	---	---	500	491,605

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Evan	11,830	---	1,000	---	16,389	---	16,389	---	---	516	---	29,735	---	---	---	---	29,735
Evansville	215,030	126,405	2,360	---	155,153	---	155,153	24,444	1,855	23,442	37,611	586,300	---	7,041	62,584	31,711	687,636
Eveleth	825,314	30,274	16,455	150,000	3,280,736	121,967	3,552,703	668,402	52,076	9,317	139,312	5,293,853	823,329	---	---	167,549	6,284,731
Excelsior	1,486,316	26,166	161,958	---	3,392	679,221	682,613	195,149	62,806	118,595	28,852	2,762,455	---	---	161,292	398,379	3,322,126
Eyota	568,250	90,550	21,985	---	448,843	110,000	558,843	34,371	2,589	12,372	50,907	1,339,867	---	---	46,792	338,604	1,725,263
Fairfax	379,714	16,091	14,156	---	495,603	---	495,603	454,666	3,258	15,934	10,085	1,389,507	467,000	30,000	250,000	28,220	2,164,727
Fairmont	3,067,237	795,914	164,159	609,541	4,858,209	---	5,467,750	396,174	72,617	137,100	310,570	10,411,521	1,801,127	957,136	1,191,148	483,244	14,844,176
Falcon Heights	1,346,281	8,011	73,100	---	483,772	141,591	625,363	221,007	72,246	24,080	22,262	2,392,350	---	13,467	23,000	251,366	2,680,183
Faribault	7,732,816	891,705	340,846	4,259,351	7,273,155	463,991	11,996,497	2,839,342	176,217	277,249	605,718	24,860,390	1,855,000	2,234	---	1,771,006	28,488,630
Farmington	9,927,502	741,306	456,791	6,209	1,596,766	614,242	2,217,217	1,163,984	78,710	119,632	84,792	14,789,934	2,418,979	139,454	496,477	1,959,397	19,804,241
Farwell	7,846	---	79	---	15,499	---	15,499	1,225	---	1,892	7,921	34,462	---	---	---	---	34,462
Federal Dam	44,394	---	2,778	---	4,031	---	4,031	1,020	---	1	2,175	54,399	---	---	234	---	54,633
Felton	14,530	---	1,639	---	32,994	---	32,994	2,321	---	10	7,798	59,292	---	10,687	---	---	69,979
Fergus Falls	4,405,688	840,246	140,290	1,789,830	6,557,126	552,106	8,899,062	1,737,675	98,429	1,045,820	2,049,392	19,216,602	6,724,016	16,631	838,479	3,941,482	30,737,210
Fertile	176,560	---	3,301	---	302,736	---	302,736	58,471	---	385	110,412	651,865	52,190	---	---	---	704,055
Fifty Lakes	504,822	247	10,640	---	6,305	---	6,305	13,680	---	8,544	26,554	570,792	---	---	---	---	570,792
Finlayson	78,453	3,559	935	---	54,079	---	54,079	67,337	---	2,506	51,338	258,207	---	---	24,279	---	282,486
Fisher	104,382	27,048	1,740	---	92,921	3,815	96,736	13,937	2,438	266	54,965	301,512	---	---	---	---	301,512
Flensburg	29,345	---	290	---	40,268	---	40,268	6,292	---	20,568	11,252	108,015	---	---	---	6,700	114,715
Floodwood	234,111	---	8,651	242,707	200,346	205	443,258	139,019	8,577	2,516	20,304	856,436	81,500	---	---	4,416	942,352
Florence	12,860	---	4	---	9,535	---	9,535	---	6,112	277	402	29,190	---	---	---	---	29,190
Foley	815,204	193,332	45,795	---	681,937	17,610	699,547	237,309	15,182	68,518	60,771	2,135,658	1,308,980	132,000	---	563,016	4,139,654
Forada	96,444	---	2,165	---	10,473	23,150	33,623	102,579	---	12,877	34,792	282,480	---	---	---	30,081	312,561
Forest Lake	7,700,458	291,013	281,794	137,533	1,179,158	36,069	1,352,760	999,520	185,958	93,833	173,517	11,078,853	322,985	127,329	98,019	521,052	12,148,238
Foreston	107,566	---	3,484	---	101,321	---	101,321	19,908	---	489	45,135	277,903	---	---	---	10,000	287,903
Fort Ripley	13,085	---	3,235	---	624	---	624	1,110	---	2,294	---	20,348	---	---	---	1,500	21,848
Fosston	344,878	51,777	1,367	605,011	904,457	101,637	1,611,105	495,592	125	7,181	117,321	2,629,346	2,176,488	11,119	426,779	286,944	5,530,676
Fountain	109,749	---	3,061	---	90,683	---	90,683	---	1,298	1,120	58,449	264,360	---	---	---	7,000	271,360
Foxhome	13,673	---	600	---	54,168	---	54,168	1,725	---	374	---	70,540	---	---	---	---	70,540
Franklin	136,154	41,426	4,015	---	166,398	---	166,398	76,506	814	11,902	45,946	483,161	---	---	66,600	---	549,761
Frazee	289,000	160,903	21,722	72,922	494,333	757	568,012	189,842	14,169	2,202	269,876	1,515,726	---	2,646	100,922	40,000	1,659,294

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Freeborn	84,336	---	---	---	72,259	30,571	102,830	27,364	---	2,606	46,951	264,087	---	---	---	13,000	277,087
Freeport	506,304	46,277	22,290	65,540	113,154	---	178,694	69,255	2,023	32,725	146,490	1,004,058	---	6,000	70,000	94,129	1,174,187
Fridley	12,593,226	672,929	847,392	302,208	2,221,153	10,252	2,533,613	2,675,358	258,372	432,036	573,915	20,586,841	---	619,388	380,000	981,575	22,567,804
Frost	100,425	---	1,275	---	66,612	2,125	68,737	15,620	73	699	32,594	219,423	---	---	---	22,323	241,746
Fulda	259,507	8,475	2,408	6,512	481,589	16,580	504,681	116,994	1,058	4,165	93,373	990,661	48,852	2,511	115,835	84,131	1,241,990
Funkley	901	---	1,200	---	---	---	---	---	---	---	---	2,101	---	---	---	---	2,101
Garfield	79,026	339	2,630	869,790	204,797	---	1,074,587	67,633	282	2,051	74,934	1,301,482	---	235,500	---	37,350	1,574,332
Garrison	156,479	---	10,260	41,451	37,599	11,250	90,300	192,425	380	400	39,086	489,330	116,000	---	---	425	605,755
Garvin	29,602	---	1,070	---	48,239	---	48,239	1,067	410	1,166	14,031	95,585	---	---	11,860	---	107,445
Gary	36,785	---	447	---	62,840	---	62,840	13,932	---	204	17,537	131,745	---	---	---	---	131,745
Gaylord	679,732	274,169	44,113	86,219	846,167	17,450	949,836	331,622	7,805	163,062	331,726	2,782,065	635,000	1,442,268	33,904	475,382	5,368,619
Gem Lake	296,820	90,921	22,927	---	3,650	821	4,471	22,108	2,903	8,969	5,379	454,498	---	---	---	70,000	524,498
Geneva	98,611	---	4,110	---	88,475	---	88,475	27,613	---	5,286	3,610	227,705	---	---	---	9,500	237,205
Genola	12,142	---	2,585	---	930	1,410	2,340	4,115	---	663	128	21,973	---	---	---	---	21,973
Georgetown	8,998	2,672	900	---	13,946	557	14,503	3,823	---	32	---	30,928	---	---	---	---	30,928
Ghent	168,885	5,358	8,631	---	101,602	---	101,602	9,314	1,313	1,499	11,564	308,166	---	---	---	58,949	367,115
Gibbon	365,091	10,658	8,465	---	256,205	12,430	268,635	81,658	2,381	1,683	45,099	783,670	---	---	---	---	783,670
Gilbert	638,214	10,862	6,953	30,971	1,270,686	273,428	1,575,085	529,040	30,155	7,445	204,303	3,002,057	---	5,093	65,000	---	3,072,150
Gilman	17,555	90	258	---	10,716	---	10,716	39,282	---	394	3,513	71,808	---	---	---	---	71,808
Glencoe	2,136,792	119,016	39,506	25,010	1,616,413	---	1,641,423	281,102	20,738	4,931	829,614	5,073,122	3,162,858	---	237,800	346,400	8,820,180
Glenville	136,141	---	3,860	---	210,284	---	210,284	33,946	---	1,007	18,141	403,379	---	---	---	33,567	436,946
Glenwood	923,605	17,593	42,443	172,298	900,307	210	1,072,815	274,032	21,137	1,606	93,611	2,446,842	---	42,180	25,000	493,416	3,007,438
Glyndon	436,219	146,279	17,814	---	316,258	22,689	338,947	142,270	31,184	14,779	24,947	1,152,439	---	---	---	422,376	1,574,815
Golden Valley	20,366,721	1,389,200	1,161,906	32,296	714,118	204,871	951,285	1,859,429	303,908	281,770	409,284	26,723,503	7,656,117	236,593	198,600	3,203,970	38,018,783
Gonvick	76,959	2,515	1,783	---	104,374	---	104,374	55,473	856	2,190	43,328	287,478	---	5,575	---	---	293,053
Good Thunder	244,973	45,118	2,038	83,751	181,746	600	266,097	73,160	2,759	6,547	62,802	703,494	---	---	---	277,571	981,065
Goodhue	645,047	102,300	11,617	---	251,167	3,933	255,100	47,220	15,324	9,620	58,412	1,144,640	5,048	7,200	---	999,376	2,156,264
Goodridge	7,371	4,158	---	---	29,650	---	29,650	---	---	---	7,100	48,279	36,100	---	10,000	---	94,379
Goodview	1,475,324	136,440	43,642	---	142,490	---	142,490	18,794	20,859	51,584	119,670	2,008,803	---	---	---	---	2,008,803
Graceville	166,475	---	2,621	---	210,545	10,000	220,545	425,668	---	71,073	116,379	1,002,761	132,214	---	---	---	1,134,975
Granada	11,333	11,544	1,040	83,385	97,405	---	180,790	---	130	5,244	17,999	228,080	---	---	---	60,000	288,080

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Grand Marais	748,116	107,620	83,888	---	257,589	226,216	483,805	1,086,711	3,485	13,004	1,507,001	4,033,630	---	11,290	310,525	266,863	4,622,308
Grand Meadow	369,080	107,516	4,801	---	311,912	21,669	333,581	157,148	2,939	5,513	50,772	1,031,350	200,000	---	135,543	197,385	1,564,278
Grand Rapids	6,068,878	1,063,987	226,118	1,572,690	4,496,150	330,685	6,399,525	2,415,698	191,552	196,179	412,815	16,974,752	1,655,000	352,989	3,500	1,041,491	20,027,732
Granite Falls	1,432,549	85,647	34,474	92,107	2,423,736	2,090	2,517,933	215,618	15,906	13,313	436,770	4,752,210	---	---	531,698	210,500	5,494,408
Grant	969,580	31,298	95,697	---	199	7,840	8,039	23,253	15,334	531	35,551	1,179,283	---	60,000	---	---	1,239,283
Grasston	11,144	---	4,355	---	15,335	---	15,335	11,723	---	203	21,418	64,178	---	---	---	---	64,178
Green Isle	437,210	22,412	8,178	3,811	98,892	5,873	108,576	36,096	508	1,013	184,364	798,357	---	---	55,340	58,727	912,424
Greenbush	158,311	10,310	2,620	175,993	253,624	---	429,617	102,955	724	4,051	176,632	885,220	---	---	---	38,377	923,597
Greenfield	1,385,768	224,215	38,993	---	924	47,237	48,161	43,577	10,610	44,077	139	1,795,540	---	---	---	---	1,795,540
Greenwald	25,508	1,927	1,820	---	31,648	---	31,648	10,924	993	1,058	4,773	78,651	---	---	---	---	78,651
Greenwood	640,168	---	37,733	---	---	6,087	6,087	39,116	6,861	5,227	15	735,207	---	---	25,650	21,650	782,507
Grey Eagle	95,123	20,372	2,188	44,071	69,249	---	113,320	76,321	647	7,138	68,918	384,027	---	---	1,832	54,515	440,374
Grove City	209,945	481	2,570	---	180,409	---	180,409	61,386	428	830	22,202	478,251	---	---	---	7,000	485,251
Grygla	39,902	25,677	5,065	95,102	62,922	69,457	227,481	65,532	555	2,604	59,164	425,980	115,000	---	---	---	540,980
Gully	8,479	70	1,636	---	16,830	---	16,830	1,447	---	1,475	6,867	36,804	---	---	---	---	36,804
Hackensack	229,465	---	5,787	---	101,416	---	101,416	3,820	67	179	26,770	367,504	---	---	---	7,000	374,504
Hadley	25,518	---	---	290,468	16,971	---	307,439	---	---	345	10,577	343,879	---	---	5,000	35,000	383,879
Hallock	353,514	112,673	7,026	40,834	416,026	---	456,860	133,250	4,333	3,590	25,648	1,096,894	1,632,268	1,585	51,676	265,608	3,048,031
Halma	10,357	---	600	---	12,028	---	12,028	3,058	---	54	3,090	29,187	---	---	---	---	29,187
Halstad	152,472	13,181	1,581	18,000	310,132	---	328,132	19,004	2,573	3,148	415,536	935,627	---	---	---	---	935,627
Ham Lake	4,293,048	32,480	232,839	16,320	305,397	37,651	359,368	947,048	52,935	100,691	45,701	6,064,110	---	18,007	---	1,266,680	7,348,797
Hamburg	374,079	13,578	4,894	1,138	84,716	13,857	99,711	49,561	1,630	847	56,197	600,497	---	12,113	---	30,000	642,610
Hammond	8,571	---	6,925	140,296	641,396	---	781,692	---	10	785	9,343	807,326	---	---	26,236	---	833,562
Hampton	206,171	7,540	10,574	---	92,401	---	92,401	282	4,095	2,077	4,049	327,189	---	---	13,958	59,357	400,504
Hancock	184,461	4,420	7,135	---	261,000	1,759	262,759	111,978	754	2,916	54,106	628,529	---	---	---	27,688	656,217
Hanley Falls	69,899	6,505	279	---	88,564	---	88,564	13,750	---	3,499	50,708	233,204	---	---	13,299	2,134	248,637
Hanover	1,344,122	107,609	60,181	---	429,684	---	429,684	121,777	4,298	57,213	39,028	2,163,912	1,225,000	---	---	476,334	3,865,246
Hanska	118,304	20,196	693	---	135,812	---	135,812	56,863	---	1,953	21,620	355,441	---	634	---	9,891	365,966
Harding	4,164	502	2,250	---	2,664	1,428	4,092	925	---	194	6,188	18,315	---	---	---	3,166	21,481
Hardwick	20,654	---	1,302	---	63,000	---	63,000	26,322	---	16	11,161	122,455	---	---	---	---	122,455
Harmony	659,107	35,778	8,192	22,346	438,473	51,217	512,036	189,936	1,840	16,587	101,632	1,525,108	200,000	---	---	341,468	2,066,576

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Harris	273,763	---	15,398	---	153,346	---	153,346	40,119	2,351	2,421	34,603	522,001	---	---	---	---	522,001
Hartland	105,072	---	1,359	---	69,991	---	69,991	16,687	---	838	57,823	251,770	149,331	---	---	---	401,101
Hastings	11,370,946	1,984,103	386,248	41,757	692,307	139,936	874,000	2,887,346	89,732	209,624	17,003	17,819,002	3,963,039	84,545	2,972,833	1,165,884	26,005,303
Hatfield	7,268	---	1,200	---	4,779	---	4,779	150	---	1,370	717	15,484	---	5,270	---	---	20,754
Hawley	441,374	765,375	13,410	52,954	603,483	10,123	666,560	401,698	35,666	15,440	156,896	2,496,419	2,383,983	14,907	513,551	223,030	5,631,890
Hayfield	369,259	45,861	9,820	4,064	389,258	7,100	400,422	24,346	5,142	1,666	180,064	1,036,580	1,890,000	---	---	277,875	3,204,455
Hayward	122,114	---	1,822	---	46,819	---	46,819	44,311	---	4,021	24,132	243,219	---	---	---	---	243,219
Hazel Run	8,106	4,375	60	15,000	14,678	---	29,678	200	---	56	67	42,542	---	---	---	9,000	51,542
Hector	540,099	23,285	37,093	508,917	413,969	---	922,886	243,980	3,723	33,951	60,188	1,865,205	---	12,717	---	123,878	2,001,800
Heidelberg	26,885	---	5,074	---	---	---	---	450	---	24	741	33,174	---	---	---	---	33,174
Henderson	634,072	280,088	9,959	1,173	318,113	---	319,286	26,848	10,141	163	64,684	1,345,241	2,570,000	---	---	6,757	3,921,998
Hendricks	239,666	---	2,225	---	243,867	---	243,867	39,101	903	7,045	35,382	568,189	---	7,000	---	74,070	649,259
Hendrum	104,587	---	1,086	---	75,885	1,000	76,885	27,652	---	38	8,146	218,394	---	---	141,811	37,457	397,662
Henning	166,336	---	2,790	---	369,278	1,997	371,275	88,610	3,522	6,613	44,371	683,517	41,613	5,550	80,000	199,167	1,009,847
Henriette	13,159	---	1,506	---	7,334	---	7,334	120	---	4	10,710	32,833	---	---	---	---	32,833
Herman	230,753	55,770	383	---	163,388	1,225	164,613	24,170	1,318	3,770	39,873	520,650	---	1,768	---	42,969	565,387
Hermantown	4,243,095	574,692	167,469	856,890	705,345	194,773	1,757,008	205,388	73,891	64,831	109,050	7,195,424	---	---	119,919	---	7,315,343
Heron Lake	252,668	---	1,052	---	315,987	---	315,987	133,834	1,122	29,154	42,964	776,781	---	4,584	58,800	38,942	879,107
Hewitt	41,973	737	9,716	---	73,697	---	73,697	51,142	---	914	60,674	238,853	---	---	---	---	238,853
Hibbing	4,312,466	47,769	143,901	209,780	12,652,088	65,389	12,927,257	2,637,685	161,138	19,462	340,419	20,590,097	---	18,667	177,155	366,282	21,152,201
Hill City	236,575	---	8,892	---	83,777	1,694	85,471	55,801	5,972	10,284	49,451	452,446	---	---	181,253	105,583	739,282
Hillman	3,473	---	1,845	---	4,176	1,390	5,566	2,835	---	---	610	14,329	---	---	---	---	14,329
Hills	91,771	2,051	1,450	---	173,918	---	173,918	41,077	---	11,848	17,069	339,184	---	---	---	---	339,184
Hilltop	676,348	---	22,619	---	122,545	12,120	134,665	61,202	6,164	6,033	3,650	910,681	---	---	---	35,756	946,437
Hinckley	713,098	51,274	29,245	---	251,325	---	251,325	145,714	15,077	17,813	19,547	1,243,093	559,000	3,146	177,250	60,750	2,043,239
Hitterdal	21,904	1,385	18	24,216	49,701	---	73,917	29,148	---	5,284	25,768	157,424	---	---	85,990	4,367	247,781
Hoffman	162,210	30,859	2,588	98,516	168,763	8,256	275,535	106,902	3,822	1,277	72,088	655,281	27,385	---	24,022	29,847	736,535
Hokah	272,508	---	3,901	7,962	216,693	17,795	242,450	41,129	2,118	8,180	55,364	625,650	---	---	60,044	815	686,509
Holdingford	270,885	6,505	6,315	---	195,517	22,390	217,907	144,419	3,542	2,776	49,417	701,766	963,076	---	64,985	158,757	1,888,584
Holland	20,972	1,199	3,309	---	21,773	---	21,773	1,325	---	2,803	12,414	63,795	---	---	---	2,682	66,477
Hollandale	100,558	---	1,655	---	71,013	---	71,013	40,739	---	2,208	14,011	230,184	---	---	---	---	230,184

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Holloway	108,864	---	---	---	10,519	---	10,519	---	---	854	8,793	129,030	---	---	---	---	129,030
Holt	3,322	---	---	---	16,709	---	16,709	1,370	---	---	---	21,401	---	---	---	---	21,401
Hopkins	12,777,420	1,446,922	481,912	39,572	1,009,961	881,800	1,931,333	908,106	174,303	94,409	412,495	18,226,900	---	---	145,000	1,359,822	19,731,722
Houston	385,235	8,245	4,562	106,678	607,225	30,785	744,688	197,587	3,146	2,312	115,515	1,461,290	385,366	---	---	---	1,846,656
Howard Lake	869,515	85,039	21,811	---	556,838	---	556,838	351,793	5,245	8,461	182,100	2,080,802	690,000	5,150	152,580	318,701	3,247,233
Hoyt Lakes	1,079,309	209,337	25,261	148,509	1,192,625	21,847	1,362,981	688,718	7,804	23,648	518,621	3,915,679	---	68,000	20,840	172,478	4,176,997
Hugo	5,242,745	624,953	167,373	---	315,280	477,658	792,938	125,108	50,068	173,782	205,469	7,382,436	1,325,000	14,785	108,320	596,748	9,427,289
Humboldt	1,499	---	---	---	18,063	---	18,063	---	---	---	626	20,188	---	---	---	---	20,188
Hutchinson	6,582,570	888,578	223,755	1,145,016	3,170,699	180,181	4,495,896	2,316,008	50,604	207,153	1,094,669	15,859,233	2,809,483	127,078	2,178,053	822,150	21,795,997
Ihlen	15,554	---	1,100	---	19,266	---	19,266	---	---	1,297	---	37,217	---	---	---	---	37,217
Independence	2,271,876	5,082	117,658	---	1,527	65,857	67,384	30,695	35,278	16,479	26,337	2,570,789	---	---	---	153,820	2,724,609
International Falls	1,851,724	9,246	44,819	443,758	3,991,497	485,612	4,920,867	2,350,552	58,582	99,908	105,916	9,441,614	---	617	723,533	750,034	10,915,798
Inver Grove Heights	17,270,737	2,397,132	815,420	131,940	3,675,564	129,546	3,937,050	6,010,611	115,075	991,558	397,101	31,934,684	4,563,634	205,000	1,246,175	10,853,484	48,802,977
Iona	37,087	---	850	1,184	46,204	---	47,388	10,435	---	91	9,639	105,490	---	---	43,855	---	149,345
Iron Junction	8,862	---	---	119,739	14,157	---	133,896	500	---	166	595	144,019	---	---	---	---	144,019
Ironton	250,811	---	6,096	103	259,543	48,000	307,646	149	375	756	4,840	570,673	---	---	---	---	570,673
Isanti	2,031,596	499,055	87,562	78,132	1,175,228	574	1,253,934	81,717	44,939	141,271	192,861	4,332,935	790,000	---	150,000	49,334	5,322,269
Isle	567,928	3,040	20,004	---	70,821	---	70,821	145,809	20,352	4,777	50,265	882,996	---	5,200	81,050	7,000	976,246
Ivanhoe	208,883	---	1,415	85,059	255,389	---	340,448	101,605	1,714	6,066	56,686	716,817	---	13,865	36,441	69,920	837,043
Jackson	1,010,938	13,828	106,995	437,476	1,212,750	---	1,650,226	211,974	22,903	99,864	102,143	3,218,871	540,000	60,004	406,000	136,998	4,361,873
Janesville	673,437	206,357	25,070	3,573	809,433	109,943	922,949	99,276	6,775	2,697	39,904	1,976,465	---	---	80,000	159,561	2,216,026
Jasper	143,195	29,934	2,250	---	202,935	5,322	208,257	123,731	1,253	5,501	51,241	565,362	---	---	---	1,097	566,459
Jeffers	86,575	85,778	2,435	---	76,994	---	76,994	40,787	236	1,407	5,923	300,135	---	---	55,489	---	355,624
Jenkins	256,612	512	5,960	---	475	---	475	2,355	1,147	1,073	7,316	275,450	---	---	---	---	275,450
Johnson	3,224	---	50	---	7,474	---	7,474	6,056	---	637	---	17,441	---	---	---	10,300	27,741
Jordan	3,196,019	258,619	136,797	1,409	339,011	---	340,420	364,218	102,287	82,435	89,739	4,570,534	1,718,364	5,995	---	844,621	7,139,514
Kandiyohi	104,432	6,603	3,892	---	116,455	---	116,455	34,505	---	3,228	18,352	287,467	---	---	---	---	287,467
Karlstad	135,360	45,043	940	---	259,660	---	259,660	78,513	---	5,626	177,088	702,230	---	---	---	---	702,230
Kasota	72,659	2,103	7,115	---	167,789	16,877	184,666	66,386	2,636	5,336	86,299	427,200	---	---	26,380	---	453,580
Kasson	1,968,247	236,800	41,467	26,100	949,329	112,382	1,087,811	113,320	25,945	173,679	129,758	3,777,027	1,069,636	6,191	91,554	522,736	5,467,144
Keewatin	246,883	2,989	7,424	---	994,530	125	994,655	19,149	7,176	3,036	112,140	1,393,452	---	---	36,204	---	1,429,656

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Kelliher	36,713	13,343	326	---	239,323	109,698	349,021	48,514	---	4,338	8,840	461,095	2,500	---	20,000	---	483,595
Kellogg	186,983	22,090	3,128	---	97,771	204,731	302,502	54,367	583	984	61,262	631,899	70,000	---	---	---	701,899
Kennedy	73,969	315	1,748	62,750	76,306	2,839	141,895	52,081	---	2,737	30,249	302,994	---	---	---	---	302,994
Kenneth	8,096	---	1,230	---	12,703	---	12,703	2,430	---	696	4,537	29,692	---	---	---	---	29,692
Kensington	51,516	---	3,760	153,694	70,421	---	224,115	39,101	227	2,171	37,662	358,552	---	---	---	---	358,552
Kent	8,404	---	---	---	21,678	---	21,678	---	---	226	902	31,210	---	---	---	---	31,210
Kenyon	594,554	3,344	6,142	---	542,507	38,733	581,240	134,486	11,535	6,746	81,631	1,419,678	---	---	224,140	47,000	1,690,818
Kerkhoven	208,312	14,103	1,835	494,642	215,247	---	709,889	95,438	1,550	15,242	72,593	1,118,962	---	---	---	---	1,118,962
Kerrick	15,818	---	1,600	---	9,296	---	9,296	18,800	---	74	16,837	62,425	---	1,200	---	---	63,625
Kettle River	80,545	---	2,771	---	36,733	---	36,733	42,363	---	20	5,385	167,817	35,000	---	33,644	---	236,461
Kiester	213,519	471	2,221	---	188,812	839	189,651	102,829	430	3,886	45,389	558,396	---	---	75,627	---	634,023
Kilkenny	33,908	---	3,874	---	50,218	---	50,218	66,318	300	1,933	28,183	184,734	---	---	111,109	5,489	301,332
Kimball	392,799	37,543	36,596	---	239,736	---	239,736	141,608	18,837	3,356	107,148	977,623	1,370	---	73,686	7,456	1,060,135
Kinbrae	3,929	---	500	---	500	---	500	360	---	---	---	5,289	---	---	---	---	5,289
Kingston	19,145	---	20	---	15,328	250	15,578	1,232	---	717	18,840	55,532	---	---	---	10,000	65,532
Kinney	150,282	---	175	---	147,943	28,800	176,743	---	20	4,441	16,996	348,657	---	---	---	117,101	465,758
La Crescent	1,983,569	47,517	56,115	265,457	714,954	104,315	1,084,726	106,369	34,775	60,689	83,203	3,456,963	3,973,259	1,368	---	---	7,431,590
La Prairie	205,469	16,365	13,409	---	75,170	---	75,170	8,978	995	5,367	2,082	327,835	---	---	---	11,169	339,004
La Salle	16,274	---	---	1,999	25,143	---	27,142	---	34	62	20,879	64,391	---	---	---	---	64,391
Lafayette	86,141	153,019	2,117	4,680	151,160	---	155,840	52,194	246	3,168	26,473	479,198	965,216	---	---	---	1,444,414
Lake Benton	143,690	---	4,473	18,237	225,692	---	243,929	136,531	7,471	9,161	70,771	616,026	18,000	500	---	15,314	649,840
Lake Bronson	49,779	---	2,836	---	78,459	---	78,459	33,008	---	3,622	20,565	188,269	---	---	46,773	---	235,042
Lake City	3,037,150	43,293	106,111	429,780	1,248,268	58,238	1,736,286	754,181	42,724	106,668	285,563	6,111,976	---	---	767,183	---	6,879,159
Lake Crystal	1,423,503	199,942	21,317	---	718,518	---	718,518	328,385	26,941	45,153	148,973	2,912,732	---	---	---	370,188	3,282,920
Lake Elmo	2,790,773	153,536	230,419	---	261,050	15,588	276,638	14,691	63,819	94,066	48,217	3,672,159	845,000	---	---	204,972	4,722,131
Lake Henry	35,927	---	2,350	37,573	12,678	10,693	60,944	16,688	---	323	2,350	118,582	---	---	---	---	118,582
Lake Lillian	77,698	---	1,110	---	44,315	---	44,315	57,131	---	5,275	44,340	229,869	---	---	---	---	229,869
Lake Park	140,523	4,319	792	---	257,551	---	257,551	37,521	10,397	9,245	37,533	497,881	---	---	219,700	---	717,581
Lake Saint Croix Beach	462,291	33,777	3,814	---	37,171	---	37,171	68,918	2,386	156	36,757	645,270	---	---	---	25,398	670,668
Lake Shore	806,136	16,780	22,679	3,123	28,203	---	31,326	8,133	8,182	10,070	3,461	906,767	---	---	---	179,849	1,086,616
Lake Wilson	29,503	5,768	510	---	95,450	---	95,450	17,345	---	1,537	37,516	187,629	---	9,905	153,353	278,582	629,469

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Lakefield	447,595	50,776	4,350	349,530	686,788	---	1,036,318	112,504	5,234	163,963	35,640	1,856,380	---	3,011	22,733	1,024,339	2,906,463
Lakeland	1,020,709	18,131	4,300	---	36,202	7,047	43,249	96,085	10,978	501	45,041	1,238,994	---	---	---	69,686	1,308,680
Lakeland Shores	114,688	---	2,242	---	---	3,246	3,246	---	18	99	783	121,076	---	---	---	14,500	135,576
Lakeville	24,639,326	622,799	1,238,704	380,935	2,059,821	181,731	2,622,487	3,938,204	294,121	270,378	707,404	34,333,423	4,265,000	---	2,799,767	2,524,276	43,922,466
Lamberton	278,698	42,817	2,956	149,625	672,443	10,377	832,445	86,754	3,211	6,407	58,002	1,311,290	1,500,000	---	40,655	95,712	2,947,657
Lancaster	48,739	1,619	150	4,667	94,726	---	99,393	54,208	---	3,545	81,996	289,650	---	---	20,000	8,262	317,912
Landfall	402,523	---	4,048	---	84,089	---	84,089	---	2,981	17,308	170,611	681,560	---	---	---	---	681,560
Lanesboro	445,128	33,951	11,215	---	262,873	28,357	291,230	151,860	3,282	1,051	86,812	1,024,529	---	---	---	183,412	1,207,941
Laporte	26,468	---	7,800	---	12,936	---	12,936	---	---	609	4,458	52,271	---	---	3,246	---	55,517
Lastrup	13,502	249	3,845	---	5,672	1,425	7,097	13,617	---	---	333	38,643	---	---	---	---	38,643
Lauderdale	735,647	93,675	21,033	22,995	523,759	4,750	551,504	46,512	51,979	10,467	15,763	1,526,580	---	---	---	204,363	1,730,943
Le Center	666,749	168,437	26,356	---	783,084	---	783,084	---	42,644	12,039	88,922	1,788,231	---	---	50,000	---	1,838,231
Le Sueur	1,682,265	283,671	125,735	50,680	1,023,065	49,799	1,123,544	878,616	16,125	64,470	767,138	4,941,564	3,148,573	3,655	350,000	303,400	8,747,192
Lengby	8,032	---	1,760	---	22,374	---	22,374	4,781	---	150	4,468	41,565	---	---	---	---	41,565
Leonard	2,138	---	1,600	---	4,435	---	4,435	---	---	153	1,930	10,256	---	---	2,100	---	12,356
Leonidas	14,896	---	15	---	50,839	---	50,839	2,065	---	2,388	1,487	71,690	---	---	---	---	71,690
LeRoy	308,353	28,751	3,324	---	332,448	7,907	340,355	10,875	---	18,014	93,228	802,900	---	---	---	50,049	852,949
Lester Prairie	583,849	1,714	26,835	---	464,804	2,944	467,748	136,514	7,736	15,955	98,548	1,338,899	---	---	---	5,845	1,344,744
Lewiston	595,155	32,562	21,712	---	440,580	---	440,580	213,130	9,426	4,691	50,779	1,368,035	150,000	---	---	20,000	1,538,035
Lewisville	32,530	---	628	73,235	73,553	---	146,788	4,492	---	646	15,809	200,893	---	---	---	---	200,893
Lexington	956,472	27,512	53,739	---	335,098	106,110	441,208	13,456	48,648	20,116	66,312	1,627,463	---	270	103,526	137,654	1,868,913
Lilydale	478,298	---	148,302	---	64	---	64	1,450	13,388	2,511	209,049	853,062	1,380,000	---	---	---	2,233,062
Lindstrom	1,743,193	108,676	48,912	---	217,527	80,561	298,088	182,827	---	104,071	54,421	2,540,188	---	32,424	321,104	1,012,372	3,906,088
Lino Lakes	8,805,089	904,522	322,030	---	1,291,246	40,668	1,331,914	812,604	154,020	251,244	311,592	12,893,015	120,000	50,953	66,122	2,905,593	16,035,683
Lismore	89,149	---	630	---	87,909	---	87,909	27,233	188	672	24,098	229,879	---	---	---	---	229,879
Litchfield	2,127,844	165,174	154,321	161,111	2,748,892	---	2,910,003	1,529,793	24,210	9,001	102,417	7,022,763	7,200,001	9,049	649,597	702,617	15,584,027
Little Canada	4,095,586	1,092,087	306,885	---	348,464	22,275	370,739	646,821	37,697	474,220	788,912	7,812,947	---	---	250,000	1,739,981	9,802,928
Little Falls	3,552,595	745,796	127,182	76,179	3,225,214	25,590	3,326,983	322,290	45,313	123,155	556,589	8,799,903	1,722,822	---	270,949	2,037,369	12,831,043
Littlefork	218,685	9,933	2,065	---	249,880	26,972	276,852	131,378	---	3,565	29,697	672,175	---	---	4,464	40,268	716,907
Long Beach	98,927	---	15,540	---	195	---	195	4,060	---	69	2,463	121,254	---	---	13,372	---	134,626
Long Lake	1,134,130	103,645	58,476	---	118,680	---	118,680	393,028	15,596	86,991	40,533	1,951,079	---	4,540	---	125,269	2,080,888

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Long Prairie	709,178	150,856	97,139	450,948	852,929	9,000	1,312,877	193,683	17,671	15,780	104,495	2,601,679	2,217,223	---	184,606	315,905	5,319,413
Longville	272,147	---	5,653	14,638	44,952	---	59,590	117,120	133	1,394	16,112	472,149	---	---	---	---	472,149
Lonsdale	1,627,753	131,453	121,301	---	389,870	---	389,870	148,548	15,398	15,266	118,480	2,568,069	1,174,608	24,608	---	3,955	3,771,240
Loretto	324,162	12,150	18,873	---	31,211	1,266	32,477	5,604	9,632	911	43,265	447,074	---	---	---	14,299	461,373
Louisburg	12,223	---	---	---	12,412	---	12,412	---	---	58	195	24,888	---	---	---	---	24,888
Lowry	81,755	66,960	3,250	76,483	297,125	---	373,608	26,354	252	5,918	199,707	757,804	---	---	---	2,750	760,554
Lucan	86,398	---	1,291	23,057	65,411	---	88,468	30,089	---	4,396	33,015	243,657	---	---	---	---	243,657
Luverne	1,476,982	78,422	90,228	---	1,336,756	191,034	1,527,790	782,310	---	140,776	205,258	4,301,766	23,384	---	350,000	344,250	5,019,400
Lyle	72,683	---	2,211	---	172,779	---	172,779	27,387	---	7,798	13,953	296,811	---	---	---	---	296,811
Lynd	109,758	6,945	5,137	10,028	75,605	---	85,633	8,107	150	550	28,704	244,984	---	---	---	25,000	269,984
Mabel	323,008	---	2,648	200,000	267,565	---	467,565	113,627	2,145	2,380	520,630	1,432,003	242,169	---	465	92,822	1,767,459
Madelia	478,003	105,747	14,808	---	926,128	16,530	942,658	439,291	4,566	11,726	571,012	2,567,811	---	---	185,000	---	2,752,811
Madison	487,118	228,420	2,695	313,095	814,999	3,668	1,131,762	144,876	4,007	58,405	186,661	2,243,944	906,646	495	536,546	316,868	4,004,499
Madison Lake	427,938	67,209	38,349	990	150,618	600	152,208	117,970	28,150	8,970	65,793	906,587	---	---	27,407	89,363	1,023,357
Magnolia	23,785	---	120	1,164	54,503	3,600	59,267	5,979	83	2,208	2,737	94,179	---	---	---	---	94,179
Mahnomen	221,924	50,305	1,381	15,805	540,168	---	555,973	328,118	---	21,430	92,456	1,271,587	---	---	---	18,703	1,290,290
Mahtomedi	3,649,728	364,959	195,574	---	147,237	32,516	179,753	932,687	36,190	177,012	74,379	5,610,282	1,175,679	904	---	2,530,436	9,317,301
Manchester	11,488	---	1,100	55,794	34,656	---	90,450	34,079	---	283	1,965	139,365	---	---	---	24,663	164,028
Manhattan Beach	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Mankato	15,128,503	4,421,820	1,175,944	452,177	7,627,381	270,295	8,349,853	1,133,184	300,473	459,904	1,039,526	32,009,207	---	---	9,637,746	4,638,237	46,285,190
Mantorville	383,081	45,325	20,841	17,357	231,180	3,155	251,692	68,016	20,367	6,456	15,067	810,845	855,062	---	46,250	220,000	1,932,157
Maple Grove	31,877,545	15,552,275	2,534,700	7,994,597	7,297,720	343,604	15,635,921	5,636,453	446,248	6,407,761	13,832,547	91,923,450	3,416,425	---	1,389,500	34,919,481	131,648,856
Maple Lake	526,695	219,642	17,770	---	466,914	7,030	473,944	394,951	150	30,782	36,299	1,700,233	---	14,603	103,980	636,345	2,455,161
Maple Plain	1,146,497	---	43,539	---	297,279	9,547	306,826	399,421	18,467	10,806	34,027	1,959,583	---	---	4,856	228,525	2,192,964
Mapleton	540,603	158,746	3,907	45,408	555,312	25,342	626,062	1,485	8,370	38,592	115,187	1,492,952	1,965,769	---	---	82,230	3,540,951
Mapleview	25,868	---	2,534	---	58,399	---	58,399	66,411	64	1,601	9,651	164,528	---	---	---	---	164,528
Maplewood	17,462,452	3,066,915	1,162,478	653,123	4,136,419	603,323	5,392,865	4,408,726	276,427	57,390	262,767	32,090,020	10,301,355	59,822	1,605,240	1,159,182	45,215,619
Marble	136,755	---	14,321	72	290,408	---	290,480	3,546	1,896	1,634	69,174	517,806	---	7,386	2,137	132,657	659,986
Marietta	13,479	3,912	945	---	63,276	1,000	64,276	35,377	1,650	4,974	1,686	126,299	---	---	---	---	126,299
Marine on Saint Croix	659,005	---	16,658	---	465	---	465	216,347	2,110	9,891	24,215	928,691	---	---	---	231,833	1,160,524
Marshall	6,132,735	1,072,197	460,093	1,055,976	4,560,980	364,991	5,981,947	1,648,370	130,542	448,821	6,027,275	21,901,980	2,809,769	73,162	1,995,263	1,686,337	28,466,511

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Mayer	548,181	119,509	27,516	---	245,449	9,982	255,431	60,381	1,251	11,544	81,919	1,105,732	---	---	---	101,873	1,207,605
Maynard	157,599	20,412	1,005	7,668	136,882	---	144,550	40,293	233	7,501	26,732	398,325	---	---	---	1,735	400,060
Mazeppa	292,329	11,427	10,279	---	323,638	2,329	325,967	79,019	2,318	5,908	71,702	798,949	---	---	65,890	---	864,839
McGrath	11,789	---	1,523	---	194,557	---	194,557	7,217	306	306	2,880	218,578	---	---	---	---	218,578
McGregor	260,125	---	3,356	---	73,914	---	73,914	328,636	1,733	9,909	8,664	686,337	---	---	---	49,768	736,105
McIntosh	122,123	2,682	2,096	128,696	212,770	---	341,466	109,981	---	15,344	53,007	646,699	---	---	29,695	13,422	689,816
McKinley	46,498	---	---	---	67,341	28,500	95,841	1,571	---	4,969	14,903	163,782	---	---	6,171	82,284	252,237
Meadowlands	44,742	---	700	---	23,047	---	23,047	3,615	---	1,690	26,795	100,589	---	---	---	4,000	104,589
Medford	478,241	130,364	2,647	28,814	193,633	9,040	231,487	35,316	---	10,666	56,513	945,234	---	149,138	10,000	2,844	1,107,216
Medicine Lake	354,824	---	17,411	---	8,291	---	8,291	383	---	153	22,345	403,407	---	---	---	---	403,407
Medina	3,168,585	406,583	201,363	11,821	249,131	187,091	448,043	489,004	204,145	71,269	1,106,900	6,095,892	1,380,000	2,100	270,700	798,618	8,547,310
Meire Grove	27,346	---	1,953	---	14,809	---	14,809	4,200	1,312	916	17,130	67,666	---	---	---	---	67,666
Melrose	1,644,180	153,977	50,592	69,918	742,928	14,338	827,184	216,753	28,944	209,972	65,001	3,196,603	2,170,253	---	155,892	985,911	6,508,659
Menahga	314,751	172,373	925	---	462,162	---	462,162	58,306	7,049	14,987	247,476	1,278,029	---	---	50,000	56,961	1,384,990
Mendota	144,093	---	19,800	3,175	14,284	---	17,459	1,738	3,004	528	4,908	191,530	---	---	32,008	---	223,538
Mendota Heights	6,104,704	692,664	239,767	22,430	887,515	14,000	923,945	768,065	93,628	123,326	146,001	9,092,100	2,970,000	12,500	355,301	2,065,325	14,495,226
Mentor	31,754	---	1,875	156,750	39,729	---	196,479	19,020	---	1,722	112,510	363,360	---	---	46,000	36,804	446,164
Middle River	55,216	---	1,823	---	211,716	167,684	379,400	26,648	258	2,927	51,123	517,395	---	---	---	3,255	520,650
Miesville	44,257	---	4,495	815	13,091	---	13,906	94,542	1,083	925	8,996	168,204	---	---	---	---	168,204
Milaca	911,033	46,122	40,833	172,540	720,715	2,500	895,755	253,330	13,954	28,409	98,877	2,288,313	---	---	25,000	186,429	2,499,742
Milan	111,308	---	485	---	107,277	1,146	108,423	14,550	273	6,430	4,181	245,650	---	100	---	---	245,750
Millerville	10,323	---	60	---	22,031	---	22,031	23,150	50	220	24,726	80,560	---	1,500	---	---	82,060
Millville	20,471	2,882	5,522	---	23,158	650	23,808	310	---	931	10,408	64,332	---	---	---	---	64,332
Milroy	125,114	1,100	3,850	---	72,402	---	72,402	28,392	---	41	13,734	244,633	---	300	12,000	8,350	265,283
Miltona	174,539	27,360	2,212	---	57,088	---	57,088	---	547	1,726	55,590	319,062	---	71	---	82,045	401,178
Minneapolis	432,394,000	22,748,000	33,059,000	63,752,000	128,350,000	8,771,000	200,873,000	72,110,000	11,107,000	5,050,000	28,230,000	805,571,000	210,634,000	183,000	689,000	111,327,000	1,128,404,000
Minneiska	9,612	---	2,000	3,894	8,288	---	12,182	---	60	75	15,158	39,087	---	---	---	---	39,087
Minneota	440,323	43,550	4,903	8,423	549,524	5,000	562,947	89,100	5,969	13,162	84,380	1,244,334	46,519	19,792	141,995	561,031	2,013,671
Minnesota City	21,105	---	1,670	---	45,439	---	45,439	---	---	655	23,600	92,469	---	---	---	---	92,469
Minnesota Lake	209,826	49,636	3,865	---	181,872	---	181,872	46,559	1,545	1,727	56,641	551,671	---	18,913	---	---	570,584
Minnetonka	32,252,385	434,936	3,347,255	513,521	10,058,700	5,256,312	15,828,533	1,843,321	586,092	590,467	540,260	55,423,249	---	134,388	1,222,300	281,400	57,061,337

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Minnetonka Beach	774,990	132	105,648	2,115	540	3,525	6,180	70,155	7,325	236	5,467	970,133	---	---	34,390	---	1,004,523
Minnetrista	4,197,308	140,448	291,747	11,384	410,631	---	422,015	405,543	69,663	81,714	220,040	5,828,478	15,950	9,693	---	---	5,854,121
Mizpah	1,328	---	1,230	---	6,638	---	6,638	2,550	---	414	5,109	17,269	---	---	---	---	17,269
Montevideo	1,724,864	189,808	18,067	983,470	1,996,145	26,090	3,005,705	391,821	53,902	95,693	147,801	5,627,661	---	125,100	100,000	330,753	6,183,514
Montgomery	1,546,819	123,713	260,814	---	858,771	18,988	877,759	253,771	12,543	2,442	129,209	3,207,070	849,322	2,757	17,577	---	4,076,726
Monticello	8,680,788	1,856,134	249,999	---	1,411,597	22,823	1,434,420	2,260,103	85	1,467,780	582,500	16,531,809	11,036,910	---	713,655	4,997,164	33,279,538
Montrose	860,181	207,253	51,791	---	512,110	10,000	522,110	101,857	500	9,217	52,577	1,805,486	---	---	---	180,427	1,985,913
Moorhead	7,616,907	10,202,539	596,533	6,313,151	35,394,507	291,576	41,999,234	3,843,063	485,095	502,615	1,780,905	67,026,891	9,955,000	257,151	8,519,596	1,110,474	86,869,112
Moose Lake	457,335	4,329	11,305	---	621,301	5,377	626,678	154,581	17,106	16,326	89,216	1,376,876	1,002,147	---	135,867	---	2,514,890
Mora	1,041,087	17,524	42,635	243,829	925,609	8,118	1,177,556	421,111	21,514	42,659	286,891	3,050,977	667,798	---	270,000	1,005,208	4,993,983
Morgan	293,934	---	4,719	---	330,265	---	330,265	168,697	2,618	8,841	89,906	898,980	---	---	86,600	---	985,580
Morris	1,607,591	383,693	34,393	187,054	2,639,655	---	2,826,709	326,955	43,209	47,595	90,190	5,360,335	1,050,000	2,707	276,685	572,810	7,262,537
Morristown	243,729	36,011	10,193	---	267,178	---	267,178	79,618	6,486	20,265	69,033	732,513	---	---	---	---	732,513
Morton	163,431	2,995	2,592	61,800	160,802	612	223,214	23,160	2,869	5,161	34,096	457,518	380,227	13,703	30,095	---	881,543
Motley	305,351	36,889	9,622	38,725	166,346	---	205,071	100,228	5,610	13,474	113,064	789,309	746,855	13,750	138,102	154,200	1,842,216
Mound	6,449,549	646,865	348,655	1,856	304,579	---	306,435	1,528,166	62,867	19,820	149,887	9,512,244	7,450,000	31,490	8,438	570,615	17,572,787
Mounds View	8,089,748	65,918	172,841	15,447	874,604	115,514	1,005,565	237,385	61,705	457,179	327,342	10,417,683	235,116	---	526,055	7,075,824	18,254,678
Mountain Iron	1,359,864	52,853	24,826	---	2,075,863	566,897	2,642,760	175,098	17,296	40,279	17,028	4,330,004	3,406,644	25,809	63,412	997,046	8,822,915
Mountain Lake	479,129	57,920	7,549	344,303	917,286	122,633	1,384,222	226,156	18,403	57,722	637,501	2,868,602	852,500	94,732	120,000	---	3,935,834
Murdock	74,860	3,941	145	---	89,357	---	89,357	11,168	---	50	6,178	185,699	---	---	---	---	185,699
Myrtle	8,108	---	1,300	7,500	26,075	---	33,575	---	---	1,355	3,938	48,276	---	---	---	---	48,276
Nashua	5,958	2,830	---	---	95	---	95	1,441	52	272	354	11,002	---	---	---	---	11,002
Nashwauk	305,001	14,973	11,416	580,857	12,672,147	1,000	13,254,004	50,642	7,846	4,785	414,942	14,063,609	332,500	3,096	207,833	467,021	15,074,059
Nassau	12,996	2,186	550	---	32,529	---	32,529	21,214	---	133	2,625	72,233	---	---	---	---	72,233
Nelson	44,543	1,898	9,585	---	4,019	---	4,019	350	---	494	21,383	82,272	---	---	---	---	82,272
Nerstrand	40,733	---	720	---	26,978	---	26,978	28,164	---	87	10,612	107,294	---	5,419	---	---	112,713
Nevis	191,407	4,045	14,747	99,668	102,403	---	202,071	110,914	811	1,076	44,645	569,716	---	---	30,000	455	600,171
New Auburn	174,190	33,809	4,225	---	129,332	11,914	141,246	32,596	991	1,289	33,040	421,386	24,000	---	---	54,847	500,233
New Brighton	12,420,308	205,342	691,400	104,628	1,457,999	535,844	2,098,471	7,364,227	98,140	717,309	538,421	24,133,618	4,335,000	694,785	703,069	7,646,498	37,512,970
New Germany	191,381	19,373	8,759	1,850	28,819	29,807	60,476	86,390	2,870	5,874	26,964	402,087	5,478,229	---	---	10,000	5,890,316
New Hope	10,607,917	153,835	359,530	372,295	1,161,135	65,823	1,599,253	1,544,369	255,329	548,548	115,183	15,183,964	3,505,000	---	304,652	2,569,216	21,562,832

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
New London	401,236	94,026	31,184	---	316,223	---	316,223	300,785	4,301	6,554	73,120	1,227,429	520,000	---	---	62,634	1,810,063
New Munich	55,946	---	3,456	---	117,186	---	117,186	380	2,215	2,084	15,062	196,329	---	---	---	---	196,329
New Prague	3,938,678	839,974	132,676	---	817,408	5,080	822,488	178,056	47,263	118,329	264,895	6,342,359	731,646	3,240	95,593	259,843	7,432,681
New Richland	269,421	47,782	15,130	200,166	431,650	4,711	636,527	175,752	3,592	4,754	187,035	1,339,993	---	---	---	3,000	1,342,993
New Trier	27,008	---	40	---	2,771	---	2,771	---	1,903	749	5,025	37,496	---	---	---	---	37,496
New Ulm	8,254,065	1,403,023	213,585	2,672,835	6,553,189	24,574	9,250,598	2,088,036	99,009	365,259	254,585	21,928,160	3,324,482	---	---	5,513,145	30,765,787
New York Mills	521,359	216,483	3,681	---	398,603	400,207	798,810	175,727	20,634	58,270	43,374	1,838,338	---	102,185	433,351	173,074	2,546,948
Newfolden	48,716	40,796	2,010	109,199	83,931	---	193,130	65,199	330	1,047	93,679	444,907	---	---	76,800	5,965	527,672
Newport	2,583,424	228,935	83,258	---	864,461	5,200	869,661	10,600	70,006	26,533	126,126	3,998,543	672,510	---	---	871,897	5,542,950
Nicollet	226,212	205,239	19,067	---	205,320	---	205,320	438	---	15,752	51,766	723,794	814,673	---	947	3,722	1,543,136
Nielsville	20,702	---	961	---	23,614	---	23,614	4,005	---	523	3,008	52,813	---	724	---	---	53,537
Nimrod	16,378	---	100	---	4,408	---	4,408	---	---	21,382	1,661	43,929	---	---	---	---	43,929
Nisswa	1,823,175	---	14,490	---	550,622	27,000	577,622	252,677	27,366	27,433	64,910	2,787,673	---	---	173,403	607,914	3,568,990
Norcross	18,244	---	32	---	18,008	---	18,008	500	---	3,352	1,540	41,676	---	---	---	---	41,676
North Branch	4,673,482	1,027,071	119,839	506,905	714,111	42,574	1,263,590	104,147	25,145	121,685	163,774	7,498,733	---	---	538,011	495,318	8,532,062
North Mankato	5,438,158	766,699	521,628	1,298,054	1,955,771	918,491	4,172,316	362,814	29,492	56,913	983,469	12,331,489	7,887,946	1,025,733	241,630	3,575,135	25,061,933
North Oaks	1,182,636	2,067	182,561	---	308	9,707	10,015	352,905	3,627	201	11,694	1,745,706	---	---	---	390,966	2,136,672
North Saint Paul	4,105,870	94,037	194,472	---	2,609,182	139,992	2,749,174	148,213	137,393	6,482	219,354	7,654,995	---	---	1,319,864	485,684	9,460,543
Northfield	7,190,519	1,055,710	340,454	345,998	3,061,319	187,348	3,594,665	1,991,143	175,450	526,787	394,587	15,269,315	1,555,810	27,210	165,350	1,716,664	18,734,349
Northome	41,702	---	1,860	208,562	93,758	12,275	314,595	39,228	---	3,274	45,832	446,491	35,000	479	20,000	1,000	502,970
Northrop	40,441	3,348	3,406	5,485	61,527	616	67,628	3,168	213	679	7,002	125,885	---	3,073	---	---	128,958
Norwood Young America	1,564,038	171,659	87,162	51,215	165,906	55,881	273,002	134,520	12,544	24,000	52,079	2,319,004	2,770,000	74,521	482,202	701,830	6,347,557
Nowthen	1,032,852	36,837	67,745	---	885	28,945	29,830	74,656	8,579	17,245	1,309	1,269,053	247,000	---	---	74,051	1,590,104
Oak Grove	2,770,465	142,269	81,652	---	1,176,276	---	1,176,276	39,711	32,638	174,713	43,585	4,461,309	---	38,101	---	692,946	5,192,356
Oak Park Heights	3,924,575	22,952	131,081	9,970	71,860	36,160	117,990	134,237	60,822	239,763	184,331	4,815,751	---	10,010	412,366	833,690	6,071,817
Oakdale	10,259,829	1,968,967	562,933	35,647	973,392	315,484	1,324,523	2,167,785	212,508	360,264	738,148	17,594,957	10,452,917	14,335	939,996	2,161,480	31,163,685
Odessa	11,198	---	830	---	44,809	---	44,809	11,937	---	239	2,500	71,513	---	---	---	---	71,513
Odin	18,278	4,810	---	---	231,616	---	231,616	18,473	---	2,710	24,359	300,246	7,500	---	25,030	---	332,776
Ogema	27,271	36,651	135	---	55,871	3,198	59,069	5,480	1,323	68	4,644	134,641	---	---	40,194	---	174,835
Ogilvie	59,710	1,326	2,406	---	136,527	---	136,527	44,291	707	504	20,965	266,436	---	---	31,967	5,128	303,531
Okabena	54,902	---	530	---	65,213	---	65,213	11,817	---	263	26,176	158,901	---	---	---	---	158,901

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Oklee	141,953	---	1,208	---	125,369	---	125,369	27,115	1,309	576	31,468	328,998	---	---	---	19,265	348,263
Olivia	871,761	126,392	64,780	---	997,963	---	997,963	64,085	23,092	86,337	65,613	2,300,023	---	470	601,426	813,724	3,715,643
Onamia	257,673	27,039	2,983	---	270,488	---	270,488	118,132	2,042	9,151	26,652	714,160	---	4,000	---	---	718,160
Ormsby	21,026	6,102	2,670	21,459	38,401	---	59,860	9,085	---	2,132	9,030	109,905	---	---	---	---	109,905
Orono	4,761,488	136,272	728,611	---	518,073	24,638	542,711	1,035,365	141,304	110,712	68,329	7,524,792	---	20,813	170,407	360,000	8,076,012
Oronoco	555,539	33,705	19,262	47,427	50,491	35,143	133,061	38,019	3,436	3,932	106,837	893,791	---	8,750	---	77,960	980,501
Orr	118,974	---	1,790	---	209,881	---	209,881	88,085	1,165	13,516	98,770	532,181	---	---	5,000	6,407	543,588
Ortonville	604,069	87,512	17,505	---	836,619	41,230	877,849	272,477	6,409	10,194	34,183	1,910,198	---	7,800	484,924	100,000	2,502,922
Osakis	581,166	154,803	18,504	21,992	446,836	9,523	478,351	120,929	11,187	13,584	167,516	1,546,040	---	---	54,387	55,652	1,656,079
Oslo	151,551	---	2,155	113,462	2,829,397	2,382	2,945,241	13,560	---	74	35,497	3,148,078	110,000	---	---	---	3,258,078
Osseo	1,963,496	432,020	95,462	---	709,800	683,275	1,393,075	18,652	59,810	36,509	208,935	4,207,959	1,691,140	4,900	---	466,877	6,370,876
Ostrander	95,394	---	2,983	---	66,802	---	66,802	1,375	237	661	2,777	170,229	---	---	---	---	170,229
Otsego	3,886,919	2,055,623	303,059	131,113	199,053	45,537	375,703	200,256	1,000	290,962	25,302	7,138,824	4,688,529	---	44,000	2,025,009	13,896,362
Ottertail	320,251	49,119	10,826	---	25	---	25	61,365	---	10,992	66,693	519,271	---	---	---	23,519	542,790
Owatonna	10,440,749	1,467,016	374,415	1,341,651	5,869,365	652,826	7,863,842	2,533,183	231,901	390,506	847,695	24,149,307	3,310,037	---	360,000	1,303,508	29,122,852
Palisade	42,093	---	710	---	30,885	3,315	34,200	46,700	2,022	218	24,411	150,354	---	---	12,000	---	162,354
Park Rapids	2,377,520	828,064	55,125	1,012,997	793,305	---	1,806,302	362,949	34,657	85,731	159,620	5,709,968	---	18,049	518,584	1,822,792	8,069,393
Parkers Prairie	454,330	6,577	910	38,575	274,073	350	312,998	53,975	3,248	3,310	53,655	889,003	---	---	95,145	89,751	1,073,899
Paynesville	544,349	171,955	164,472	45,289	1,007,287	---	1,052,576	247,435	13,661	151,936	233,674	2,580,058	---	8,228	366,550	409,146	3,363,982
Pease	35,972	16,426	2,051	---	17,927	---	17,927	106	---	262	8,244	80,988	---	---	26,691	9,643	117,322
Pelican Rapids	750,177	113,678	24,484	385,397	1,060,924	19,851	1,466,172	350,661	16,046	25,111	79,516	2,825,845	726,207	2,102	---	144,691	3,698,845
Pemberton	140,636	6,405	3,578	22,691	43,625	---	66,316	49,181	123	929	72,259	339,427	---	3,203	10,000	11,607	364,237
Pennock	112,941	---	611	---	120,959	---	120,959	13,485	1,582	3,385	45,417	298,380	---	---	---	36,373	334,753
Pequot Lakes	1,512,450	14,894	13,850	2,535	123,352	46,843	172,730	271,453	26,690	14,767	114,436	2,141,270	---	8,069	5,191	600	2,155,130
Perham	1,614,136	513,874	63,517	832,613	712,073	126,493	1,671,179	430,249	21,066	42,684	468,692	4,825,397	1,373,575	36,420	374,750	323,694	6,933,836
Perley	15,929	---	1,077	114,601	33,326	---	147,927	79	---	1,496	792	167,300	---	---	---	---	167,300
Peterson	58,210	---	---	374	55,648	---	56,022	12,883	461	1,857	11,577	141,010	---	20,438	---	---	161,448
Pierz	317,060	34,492	21,744	605,890	408,859	---	1,014,749	49,980	1,603	8,768	53,049	1,501,445	158,800	309,218	25,000	---	1,994,463
Pillager	165,986	54,068	14,246	---	161,557	---	161,557	26,368	873	12,653	3,925	439,676	---	---	32,020	---	471,696
Pine City	1,134,794	281,325	57,875	---	500,001	85,147	585,148	425,438	9,812	43,313	84,356	2,622,061	1,650,000	---	186,527	370,932	4,829,520
Pine Island	1,681,777	153,633	52,935	86,558	586,800	67,553	740,911	335,382	16,320	28,832	90,465	3,100,255	---	---	337,914	303,902	3,742,071

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Pine River	381,582	---	3,193	39,072	522,271	---	561,343	240,257	10,251	2,297	51,376	1,250,299	---	---	50,853	---	1,301,152
Pine Springs	44,509	---	913	---	---	1,275	1,275	22,944	13,440	1,085	5,372	89,538	---	---	---	---	89,538
Pipestone	1,695,398	81,915	84,166	187,156	1,725,392	51,316	1,963,864	904,578	18,950	13,050	175,000	4,936,921	---	234,777	2,772,585	81,943	8,026,226
Plainview	1,672,043	---	25,551	---	681,502	27,869	709,371	399,460	14,984	43,225	292,214	3,156,848	---	---	---	---	3,156,848
Plato	110,234	---	13,055	1,500	43,434	1,443	46,377	67,122	---	2,067	32,828	271,683	---	---	---	10,000	281,683
Plummer	131,546	584	2,070	2,156	68,493	---	70,649	15,637	140	4,844	31,144	256,614	---	---	---	7,900	264,514
Plymouth	29,071,183	88,228	3,241,730	3,948,036	6,118,912	396,317	10,463,265	4,340,542	877,689	1,290,075	2,082,421	51,455,133	2,940,794	---	5,889,254	11,099,148	71,384,329
Porter	38,463	---	1,006	35,978	58,701	38,255	132,934	19,801	133	4,415	29,265	226,017	1,950	1,493	---	9,232	238,692
Preston	633,758	73,729	3,588	---	553,822	5,493	559,315	231,573	3,229	7,892	404,831	1,917,915	---	---	---	302,629	2,220,544
Princeton	2,178,649	397,284	166,046	48,695	785,355	---	834,050	366,426	41,294	60,342	78,017	4,122,108	---	64,927	2,500	567,008	4,756,543
Prinsburg	231,205	437	30	---	101,567	---	101,567	22,359	---	1,387	11,670	368,655	---	---	---	---	368,655
Prior Lake	10,995,171	671,866	448,096	13,250	601,146	781,459	1,395,855	1,555,495	150,256	569,000	201,945	15,987,684	9,140,724	27,336	2,097,926	2,119,310	29,372,980
Proctor	1,206,169	146,009	28,190	4,026	1,083,421	---	1,087,447	118,302	39,202	1,948	26,778	2,654,045	2,951,160	3,000	8,300	3,086,061	8,702,566
Quamba	19,013	---	---	---	18,274	---	18,274	5,331	---	64	---	42,682	---	---	---	---	42,682
Racine	161,300	---	2,355	---	68,095	---	68,095	---	---	1,915	6,443	240,108	452,000	---	2,354	---	694,462
Ramsey	11,709,649	545,764	368,153	21,013	3,117,941	1,793	3,140,747	1,517,320	105,833	895,184	746,505	19,029,155	7,455,000	19,980	1,199,585	2,665,270	30,368,990
Randall	169,214	6,181	495	---	197,985	---	197,985	13,570	2,158	2,306	26,670	418,579	---	---	40,000	---	458,579
Randolph	73,923	---	22,277	---	26,605	26,528	53,133	650	133	37	47,788	197,941	---	---	54,000	---	251,941
Ranier	36,608	---	300	---	27,251	6,334	33,585	6,063	---	27	23,061	99,644	---	---	54,800	---	154,444
Raymond	183,626	56,861	1,155	---	237,260	---	237,260	73,821	968	5,611	43,441	602,743	---	---	19,000	52,453	674,196
Red Lake Falls	508,549	5,310	14,035	---	790,780	25,000	815,780	159,953	2,948	1,642	139,469	1,647,686	---	---	---	---	1,647,686
Red Wing	12,771,864	500,460	186,541	268,631	3,097,515	123,517	3,489,663	841,255	113,624	1,162,653	817,716	19,883,776	1,835,000	---	372,365	1,902,611	23,993,752
Redwood Falls	2,141,752	278	139,139	289,021	1,618,343	99,033	2,006,397	811,956	46,208	171,950	410,395	5,728,075	---	210,879	880,850	986,232	7,806,036
Regal	6,720	---	1,400	---	2,914	---	2,914	---	---	---	---	11,034	---	---	---	---	11,034
Remer	165,634	---	---	---	90,049	---	90,049	40,651	1,298	18,994	43,977	360,603	---	1,457	155,611	212,144	729,815
Renville	499,161	31,834	7,525	---	466,496	---	466,496	72,803	4,915	10,476	40,925	1,134,135	---	481	---	2,921	1,137,537
Revere	26,418	---	27	---	21,282	---	21,282	---	---	162	9,644	57,533	---	---	---	---	57,533
Rice	343,466	20,385	72,228	---	162,987	5,625	168,612	123,867	9,247	11,460	69,703	818,968	---	---	---	---	818,968
Richfield	21,450,929	332,974	810,617	2,409,092	2,334,481	2,420,313	7,163,886	1,840,851	447,611	137,540	829,130	33,013,538	---	---	790,172	3,737,247	37,540,957
Richmond	509,324	158,075	35,112	---	422,595	---	422,595	95,561	3,799	4,952	241,822	1,471,240	---	---	57,300	---	1,528,540
Richville	19,089	---	300	---	16,377	654	17,031	---	---	14	---	36,434	---	---	---	---	36,434

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Riverton	32,222	---	76	---	21,579	---	21,579	1	---	1,454	833	56,165	---	---	---	2,186	58,351
Robbinsdale	6,401,177	538,101	434,501	53,839	1,483,580	644,628	2,182,047	958,497	300,654	532,861	237,277	11,585,115	---	207,500	996,466	352,807	13,141,888
Rochester	59,986,074	2,530,097	2,420,015	12,770,977	17,149,251	1,559,797	31,480,025	15,945,552	547,800	2,593,593	3,569,816	119,072,972	---	---	12,118,434	3,446,623	134,638,029
Rock Creek	193,341	6,771	17,072	---	127,968	---	127,968	4,650	---	95	5,418	355,315	---	---	---	---	355,315
Rockford	1,655,631	168,996	56,866	---	244,357	11,498	255,855	368,464	4,074	43,647	95,281	2,648,814	103,300	38,000	75,300	419,246	3,284,660
Rockville	937,707	104,205	32,990	---	13,026	---	13,026	84,615	8,576	35,064	22,061	1,238,244	---	---	---	15,976	1,254,220
Rogers	7,716,007	1,290,119	361,310	---	1,757,647	159,569	1,917,216	1,524,938	116,177	258,476	415,090	13,599,333	6,605,000	7,030	411,172	1,492,042	22,114,577
Rollingstone	124,338	81,790	8,517	---	156,600	---	156,600	38,995	---	63,627	35,463	509,330	---	---	16,500	67,067	592,897
Roosevelt	7,316	---	1,516	---	19,786	---	19,786	285	---	27	2,031	30,961	---	---	---	---	30,961
Roscoe	12,228	---	3,525	---	24,037	---	24,037	---	---	832	---	40,622	---	---	6,110	---	46,732
Rose Creek	97,473	---	3,277	---	96,947	26,689	123,636	12,530	---	788	36,133	273,837	---	---	---	---	273,837
Roseau	1,150,556	167,826	30,044	37,494	4,976,965	---	5,014,459	226,903	18,824	58,949	303,083	6,970,644	---	---	336,071	103,570	7,410,285
Rosemount	11,220,008	496,386	388,615	770,719	1,494,039	129,642	2,394,400	2,226,976	124,324	234,183	1,318,005	18,402,897	2,080,000	10,121	2,158,145	689,755	23,340,918
Roseville	15,897,172	294,793	1,638,097	759,837	2,012,075	505,151	3,277,063	5,246,797	226,845	788,732	1,394,756	28,764,255	9,900,000	42,597	25,000	1,089,913	39,821,765
Rothsay	102,829	20,182	4,940	---	139,162	49,883	189,045	68,601	1,479	567	22,397	410,040	---	126,755	---	17,924	554,719
Round Lake	68,975	15,279	919	---	135,561	---	135,561	41,189	210	822	25,607	288,562	---	---	50,000	---	338,562
Royalton	231,428	19,005	19,573	---	214,679	---	214,679	67,958	---	10,378	100,389	663,410	---	3,120	26,000	62,255	754,785
Rush City	461,351	71,888	8,746	19,672	692,147	---	711,819	311,089	7,167	22,190	67,759	1,662,009	730,000	---	281,298	843,813	3,517,120
Rushford	664,520	144,335	12,644	327,399	1,304,866	55,977	1,688,242	270,579	10,228	64,752	673,803	3,529,103	1,170,188	---	41,184	559,575	5,300,050
Rushford Village	319,061	27,372	5,248	---	65,075	---	65,075	20,574	---	2,488	257,878	697,696	---	---	---	81,221	778,917
Rushmore	92,385	4,702	1,621	---	120,612	---	120,612	77,076	---	2,138	13,159	311,693	---	---	20,000	25,362	357,055
Russell	62,005	---	1,400	6,297	103,017	---	109,314	30,588	---	1,921	53,741	258,969	---	---	---	2,000	260,969
Ruthton	75,039	2,921	1,000	36,754	96,998	---	133,752	21,005	263	1,664	8,346	243,990	---	---	---	30,000	273,990
Rutledge	37,077	---	2,050	---	7,019	---	7,019	3,220	---	105	919	50,390	---	---	---	---	50,390
Sabin	80,926	107,719	5,583	---	91,567	3,151	94,718	11,695	---	278	54,176	355,095	---	---	15,000	---	370,095
Sacred Heart	221,315	3,444	1,365	56,074	219,179	---	275,253	62,667	8,887	388	56,782	630,101	---	---	---	---	630,101
Saint Anthony	6,682,749	517,678	195,563	64,734	526,723	270,287	861,744	1,573,975	117,835	6,792	149,110	10,105,446	5,270,598	9,982	595,200	1,008,230	16,989,456
Saint Anthony [Stearns]	763	---	822	---	5,078	---	5,078	315	---	596	---	7,574	---	---	---	---	7,574
Saint Augusta	1,027,089	141,093	190,113	---	31,106	---	31,106	96,000	11,732	58,201	68,554	1,623,888	---	---	---	718,000	2,341,888
Saint Bonifacius	658,704	65,200	80,996	---	330,831	---	330,831	219,384	23,268	54,301	57,085	1,489,769	---	---	---	---	1,489,769
Saint Charles	922,219	1,256	29,207	---	1,348,911	31,629	1,380,540	172,461	9,208	24,596	76,458	2,615,945	---	2,301,473	126,500	805,313	5,849,231

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Saint Clair	285,414	---	3,741	61,986	221,565	600	284,151	63,343	---	8,937	16,641	662,227	---	---	---	4,544	666,771
Saint Cloud	32,651,592	4,716,545	1,859,033	5,560,786	15,874,054	803,427	22,238,267	2,098,185	956,325	1,121,682	2,476,117	68,117,746	2,651,483	615,211	2,438,889	17,359,590	91,182,919
Saint Francis	2,769,991	63,378	99,415	186,293	512,191	750	699,234	374,794	31,065	26,970	58,521	4,123,368	---	27,043	99,880	416,286	4,666,577
Saint Hilaire	31,836	3,125	1,705	---	71,164	---	71,164	38,953	---	461	13,064	160,308	---	---	3,434	---	163,742
Saint James	924,016	185,069	44,390	98,166	1,557,005	---	1,655,171	489,274	11,563	31,170	384,799	3,725,452	---	17,144	711,311	199,432	4,653,339
Saint Joseph	2,153,257	821,881	141,035	34,294	801,758	37,339	873,391	790,344	69,592	132,005	82,698	5,064,203	2,097,819	3,000	157,330	411,111	7,733,463
Saint Leo	9,151	---	920	---	30,298	---	30,298	6,581	---	397	9,981	57,328	---	---	---	---	57,328
Saint Louis Park	32,454,227	985,912	2,797,700	313,664	2,664,155	127,681	3,105,500	3,847,710	281,047	949,510	2,335,608	46,757,214	---	---	2,457,865	4,628,666	53,843,745
Saint Martin	121,872	---	2,750	---	74,052	---	74,052	51,494	---	1,435	44,571	296,174	378,800	---	22,000	51,643	748,617
Saint Mary's Point	173,852	---	18,033	---	---	4,715	4,715	261	577	31	1,337	198,806	---	---	---	53,350	252,156
Saint Michael	5,558,058	697,369	250,295	115,282	2,448,376	302,452	2,866,110	135,125	1,250	243,094	458,447	10,209,748	2,715,000	36,250	150,000	4,678,804	17,789,802
Saint Paul	155,904,709	33,955,433	11,630,697	34,150,016	70,025,704	13,929,868	118,105,588	54,199,730	3,910,258	13,095,904	15,730,330	406,532,649	57,537,157	515,944	16,775,061	91,813,658	573,174,469
Saint Paul Park	2,236,775	449,631	62,324	17,871	483,413	65,108	566,392	549,524	49,223	99,530	52,194	4,065,593	738,667	14,426	---	1,920,105	6,738,791
Saint Peter	2,721,303	84,089	149,243	27,315	4,720,623	---	4,747,938	334,542	81,530	44,567	1,105,819	9,269,031	94,800	90,701	1,535,192	514,120	11,503,844
Saint Rosa	21,958	---	2,054	---	1,084	---	1,084	3,500	---	264	30,319	59,179	---	---	---	---	59,179
Saint Stephen	200,499	---	7,770	3,511	198,133	---	201,644	99,691	4,342	3,153	11,437	528,536	---	---	---	33,556	562,092
Saint Vincent	7,274	---	---	---	13,403	---	13,403	585	---	238	---	21,500	---	---	---	---	21,500
Sanborn	48,500	3,119	10,203	12,520	136,763	---	149,283	25,604	---	14,269	19,137	270,115	---	---	---	7,200	277,315
Sandstone	440,557	37,353	25,967	---	834,567	---	834,567	269,118	4,487	22,340	9,431	1,643,820	---	8,709	233,690	485,669	2,371,888
Sargeant	12,706	---	---	---	13,941	---	13,941	470	---	925	8,750	36,792	---	---	---	---	36,792
Sartell	5,402,346	2,304,624	792,341	---	2,260,096	---	2,260,096	1,074,605	68,981	33,117	72,500	12,008,610	---	58,426	361,975	4,225,386	16,654,397
Sauk Centre	2,178,469	309,766	85,971	32,000	1,143,997	---	1,175,997	853,339	42,127	35,993	193,671	4,875,333	130,000	---	125,293	771,612	5,902,238
Sauk Rapids	5,775,009	680,996	242,970	25,745	1,812,589	32,903	1,871,237	605,053	65,716	271,581	335,254	9,847,816	858,945	3,485	---	1,134,130	11,844,376
Savage	15,260,386	3,823,356	1,070,212	84,039	1,658,979	109,513	1,852,531	1,081,605	221,984	1,434,005	377,014	25,121,093	8,787,401	41,412	200,000	3,792,995	37,942,901
Scandia	1,957,338	47,418	63,092	8,261	47,496	7,235	62,992	245,929	19,110	15,032	12,500	2,423,411	150,000	1,941	3,645	110,000	2,688,997
Scanlon	233,126	29,727	18,430	---	187,400	---	187,400	19,732	5,680	1,743	91,350	587,188	---	---	---	15,328	602,516
Seaforth	9,714	---	650	---	23,579	---	23,579	---	---	821	2,113	36,877	---	---	---	---	36,877
Sebeka	233,977	122,717	1,090	---	211,890	---	211,890	78,590	3,487	5,905	32,105	689,761	---	---	82,890	26,073	798,724
Sedan	12,836	---	2,000	---	14,417	---	14,417	---	---	1,378	610	31,241	---	---	---	---	31,241
Shafer	302,319	1,672	44,246	---	177,838	---	177,838	1,889	1,475	4,162	29,209	562,810	---	---	---	---	562,810
Shakopee	15,044,437	1,475,324	935,779	5,995	3,924,953	10,535	3,941,483	4,002,939	426,788	560,561	85,129	26,472,440	---	---	565,000	2,403,919	29,441,359

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Shelly	17,652	---	45	---	72,100	---	72,100	15,339	---	763	5,984	111,883	---	---	20,000	---	131,883
Sherburn	478,687	86,890	7,209	---	338,023	20,344	358,367	147,280	3,961	10,747	45,192	1,138,333	---	---	10,000	---	1,148,333
Shevlin	36,067	---	3,720	---	36,452	---	36,452	10,406	---	421	14,289	101,355	---	---	---	81,773	183,128
Shoreview	11,181,463	193,372	441,243	831	1,098,784	80,014	1,179,629	5,592,104	62,135	352,042	203,329	19,205,317	4,575,241	3,670	341,000	3,584,962	27,710,190
Shorewood	4,787,195	---	174,119	---	72,968	---	72,968	102,500	52,635	56,705	1,032,566	6,278,688	---	---	---	984,541	7,263,229
Silver Bay	731,651	32,399	10,109	108,322	1,448,957	334,508	1,891,787	385,258	8,057	16,834	119,893	3,195,988	167,000	19,928	---	364,825	3,747,741
Silver Lake	435,820	6,348	1,458	---	234,065	---	234,065	187,178	9,745	2,349	54,758	931,721	---	1,777	18,557	65,607	1,017,662
Skyline	43,930	---	---	---	24,553	---	24,553	240	---	317	2,489	71,529	---	---	---	---	71,529
Slayton	687,134	72,186	9,056	865,182	1,428,988	27,085	2,321,255	95,398	6,826	5,606	146,401	3,343,862	757,733	285	1,500	238,819	4,342,199
Sleepy Eye	1,175,149	235,131	95,471	---	1,424,868	---	1,424,868	498,806	15,426	635,404	440,953	4,521,208	---	---	422,143	465,874	5,409,225
Sobieski	31,730	---	5,400	---	19,283	---	19,283	---	---	61	96	56,570	---	---	---	---	56,570
Solway	11,443	---	1,500	---	6,770	---	6,770	10,012	---	1,070	2,516	33,311	---	---	---	---	33,311
South Haven	85,921	356	3,603	---	53,171	1,229	54,400	119,008	724	1,329	75,493	340,834	---	16,964	---	6,000	363,798
South Saint Paul	8,647,011	743,706	372,417	332,080	3,327,454	451,159	4,110,693	3,763,962	112,319	454,639	203,478	18,408,225	---	---	576,269	1,272,720	20,257,214
Spicer	1,177,601	191,153	26,738	---	101,477	---	101,477	317,442	8,159	45,169	95,778	1,963,517	---	1,320	---	107,010	2,071,847
Spring Grove	423,872	19,214	3,137	---	439,448	---	439,448	141,079	3,536	12,017	174,048	1,216,351	---	---	150,752	180,644	1,547,747
Spring Hill	10,259	---	2,005	---	4,417	---	4,417	7,500	125	---	2,886	27,192	---	---	---	---	27,192
Spring Lake Park	3,358,536	511,126	120,099	---	128,339	23,615	151,954	861,110	139,288	96,135	67,246	5,305,494	---	---	150,000	168,651	5,624,145
Spring Park	944,347	10,683	30,020	---	5,872	2,766	8,638	21,080	14,850	27,804	32,170	1,089,592	---	---	---	35,517	1,125,109
Spring Valley	931,474	85,097	15,212	---	882,127	59,704	941,831	103,995	6,227	15,983	207,415	2,307,234	---	---	65,411	704,621	3,077,266
Springfield	818,928	164,202	7,673	465,461	1,414,196	15,767	1,895,424	328,403	7,072	36,456	467,821	3,725,979	---	---	38,099	150,068	3,914,146
Squaw Lake	20,308	---	2,594	28,287	252,845	---	281,132	37,841	---	354	5,319	347,548	---	---	---	9,635	357,183
Stacy	256,661	---	14,039	---	229,643	---	229,643	25,741	1,917	4,488	98,008	630,497	---	---	30,000	28,971	689,468
Staples	926,983	267,013	42,601	261,993	966,400	---	1,228,393	303,585	28,748	70,992	68,539	2,936,854	---	20,130	60,000	492,486	3,509,470
Starbuck	661,017	28,388	23,167	---	466,667	---	466,667	123,145	11,299	2,137	232,611	1,548,431	---	100	10,000	17,589	1,576,120
Steen	16,289	1,828	---	---	38,192	805	38,997	16,785	---	1,342	---	75,241	---	---	---	---	75,241
Stephen	109,460	27,798	1,490	---	259,750	17,886	277,636	126,171	533	6,887	177,457	727,432	---	---	155,000	149,195	1,031,627
Stewart	342,406	14,722	12,480	---	151,747	1,671	153,418	57,580	223	5,314	27,613	613,756	---	---	58,911	51,218	723,885
Stewartville	2,124,265	213,710	20,237	---	1,164,917	105,016	1,269,933	306,980	18,537	103,146	383,162	4,439,970	118,000	---	---	102,800	4,660,770
Stillwater	13,606,643	1,032,357	474,747	3,526	1,350,384	73,115	1,427,025	2,510,703	120,995	183,157	417,745	19,773,372	---	43,875	238,555	2,751,275	22,807,077
Stockton	108,145	14,487	6,261	---	253,384	393,232	646,616	2,406	---	4,531	37,533	819,979	---	---	---	---	819,979

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Storden	134,813	7,870	424	---	85,127	---	85,127	40,749	---	1,849	10,805	281,637	---	---	---	25,037	306,674
Strandquist	3,736	---	1,680	---	18,726	---	18,726	6,597	477	---	857	32,073	---	---	---	---	32,073
Strathcona	1,729	---	12	---	3,969	---	3,969	896	---	---	149	6,755	---	---	---	---	6,755
Sturgeon Lake	135,257	---	3,486	---	36,643	---	36,643	51,150	---	613	6,706	233,855	50,000	---	---	---	283,855
Sunburg	33,068	---	---	---	35,049	---	35,049	102,174	---	4,510	21,541	196,342	---	---	---	43,433	239,775
Sunfish Lake	382,625	5,856	22,350	---	---	1,100	1,100	1,804	377	1,329	---	415,441	---	---	---	---	415,441
Swanville	67,220	20,058	2,365	---	98,466	1,551	100,017	37,422	1,257	1,883	33,549	263,771	---	16,000	---	---	279,771
Taconite	166,486	7,592	740	---	275,422	5,180	280,602	74,375	435	77,111	104,359	711,700	---	3,028	---	38,226	752,954
Tamarack	20,605	---	600	---	5,503	1,885	7,388	6,486	---	9	10,460	45,548	---	---	---	7,500	53,048
Taopi	3,871	17,500	---	---	10,286	---	10,286	1,800	---	---	---	33,457	---	514	---	---	33,971
Taunton	28,815	---	1,835	---	64,212	---	64,212	5,958	293	6,273	5,534	112,920	---	---	---	2,000	114,920
Taylors Falls	558,845	14,044	21,714	31,730	189,533	---	221,263	38,538	2,091	4,756	53,706	914,957	1,457,675	---	149,000	145,268	2,666,900
Tenney	10,633	---	---	---	773	---	773	---	---	4	268	11,678	---	---	---	---	11,678
Tenstrike	24,742	---	2,800	---	4,528	---	4,528	---	---	---	820	32,890	---	---	---	---	32,890
Thief River Falls	1,686,986	232,315	113,706	704,311	3,374,499	---	4,078,810	1,955,365	47,412	147,165	731,032	8,992,791	681,000	---	987,745	390,063	11,051,599
Thomson	91,701	---	158	---	12,338	---	12,338	---	550	1,267	775	106,789	---	---	1,701	3,913	112,403
Tintah	12,777	---	250	8,712	16,683	---	25,395	16,191	---	13	46,513	101,139	148,440	---	413	---	249,992
Tonka Bay	1,050,605	21,170	44,819	---	1,232	3,495	4,727	55,517	12,524	33,486	7,420	1,230,268	---	7,636	124,300	70,973	1,433,177
Tower	306,065	---	11,075	725,899	857,404	90,853	1,674,156	480,316	4,772	3,008	67,213	2,546,605	---	15,850	---	42,943	2,605,398
Tracy	900,167	75,236	20,304	231,550	1,045,778	---	1,277,328	79,916	7,207	71,318	269,868	2,701,344	---	155,750	439,947	144,235	3,441,276
Trail	7,418	---	1,500	---	3,372	---	3,372	---	---	292	3,362	15,944	---	---	---	---	15,944
Trimont	197,981	986	1,596	25,861	266,934	7,491	300,286	238,581	2,650	11,375	44,268	797,723	---	28,000	---	---	825,723
Trommald	21,465	---	1,503	---	10,902	---	10,902	---	---	44	9	33,923	---	---	---	---	33,923
Trosky	16,255	---	1,145	---	40,569	1,500	42,069	1,424	840	484	---	62,217	---	---	---	---	62,217
Truman	285,772	16,767	8,323	125,502	504,092	2,994	632,588	146,000	3,726	8,458	80,498	1,182,132	---	1,100	299,915	---	1,483,147
Turtle River	16,892	---	4,138	---	1,039	---	1,039	200	---	3,352	---	25,621	---	---	---	---	25,621
Twin Lakes	16,649	---	1,000	---	28,768	---	28,768	310	---	12,965	3,286	62,978	---	---	---	---	62,978
Twin Valley	153,254	22,386	2,497	---	299,174	13,603	312,777	50,102	2,183	2,158	52,688	598,045	---	---	---	---	598,045
Two Harbors	1,327,948	22,737	40,308	1,317,038	1,567,875	82,622	2,967,535	761,134	16,784	33,039	253,537	5,423,022	---	---	381,895	735,277	6,540,194
Tyler	191,843	---	4,150	443,839	438,643	---	882,482	114,209	9,348	11,423	350,205	1,563,660	---	---	149,200	306,917	2,019,777
Ulen	63,416	27,034	1,580	---	156,251	3,175	159,426	28,376	---	2,464	28,898	311,194	---	100,805	---	---	411,999

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Underwood	75,500	219	2,223	---	77,396	15,861	93,257	29,736	393	2,045	5,133	208,506	---	---	5,000	17,907	231,413
Upsala	140,999	---	9,460	54,275	75,766	1,587	131,628	93,311	---	5,282	22,886	403,566	---	---	---	107,704	511,270
Urbank	3,539	---	798	---	8,437	1,513	9,950	239	---	---	15,670	30,196	---	---	3,629	---	33,825
Utica	49,028	3,998	2,609	---	35,252	8,745	43,997	240	---	26	1,999	101,897	---	---	---	---	101,897
Vadnais Heights	5,497,514	349,848	435,848	138,411	677,732	165,508	981,651	1,141,399	29,256	197,845	278,598	8,911,959	---	30,451	410,000	261,806	9,614,216
Vergas	111,832	19,412	10,797	---	67,070	1,140	68,210	8,576	---	1,589	70,845	291,261	---	---	3,647	---	294,908
Vermillion	122,582	---	3,560	---	12,337	---	12,337	---	738	3,150	3,096	145,463	---	---	---	---	145,463
Verndale	107,660	---	1,851	309,737	204,790	---	514,527	12,050	11,093	3,746	70,766	721,693	334,753	---	---	2,901	1,059,347
Vernon Center	181,120	32,148	1,040	57,413	84,771	600	142,784	27,044	914	2,127	14,748	401,925	---	751	248,825	7,175	658,676
Vesta	103,886	4,354	950	42,944	69,928	---	112,872	9,500	---	3,332	7,992	242,886	---	2,698	9,905	---	255,489
Victoria	4,389,890	475,247	248,714	55,579	627,740	188,837	872,156	1,101,007	15,125	205,402	365,848	7,673,389	2,927,108	122,203	---	2,378,121	13,100,821
Viking	11,729	---	40	38,619	20,724	---	59,343	34,140	300	313	24,096	129,961	---	---	695	---	130,656
Villard	62,344	8,849	1,671	---	38,639	---	38,639	35,174	---	425	37,217	184,319	---	---	---	2,000	186,319
Vining	10,725	---	1,675	---	17,563	---	17,563	10,417	---	404	4,238	45,022	---	---	---	---	45,022
Virginia	3,050,337	222,776	171,809	500,283	7,115,040	1,937,556	9,552,879	2,468,377	110,194	136,589	254,471	15,967,432	2,203,570	20,062	---	3,594,929	21,785,993
Wabasha	1,449,259	97,742	49,802	165,291	679,619	47,243	892,153	618,939	17,743	79,646	228,115	3,433,399	---	---	50,000	142,471	3,625,870
Wabasso	330,555	18,631	2,685	---	211,207	---	211,207	132,842	377	20,509	104,260	821,066	---	11,398	46,000	79,816	958,280
Waconia	4,889,494	1,267,620	359,829	---	254,196	16,379	270,575	1,779,391	28,237	167,438	117,822	8,880,406	12,744,254	---	200,000	1,891,233	23,715,893
Wadena	774,880	201,100	27,847	787,555	1,949,877	---	2,737,432	198,984	21,386	90,338	255,787	4,307,754	---	---	710,113	32,797	5,050,664
Wahkon	193,475	23,218	6,962	---	224	---	224	5,285	667	1,560	26,608	257,999	---	---	101,000	---	358,999
Waite Park	8,360,995	1,031,566	69,899	86,909	576,438	12,977	676,324	219,768	106,455	40,506	366,096	10,871,609	1,417,914	3,504	---	3,056,315	15,349,342
Waldorf	51,569	---	110	---	53,900	---	53,900	26,288	---	142	37,916	169,925	---	---	---	---	169,925
Walker	1,444,894	66,553	15,365	226,371	156,721	1,210	384,302	324,214	11,166	30,687	98,202	2,375,383	---	---	58,333	359,387	2,793,103
Walnut Grove	176,187	115,091	740	378	253,460	14,834	268,672	58,998	1,331	17,077	79,850	717,946	---	255	10,500	42,734	771,435
Walters	17,924	---	641	---	21,275	---	21,275	14,075	---	75	2,548	56,538	---	---	---	---	56,538
Waltham	19,278	---	1,436	---	37,126	---	37,126	---	---	257	1,612	59,709	---	---	7,500	---	67,209
Wanamingo	692,282	152,156	10,182	115,530	200,462	13,709	329,701	82,944	3,626	8,737	76,671	1,356,299	49,115	---	---	340,885	1,746,299
Wanda	31,981	---	1,874	---	32,410	---	32,410	8,810	---	1,561	10,019	86,655	---	---	---	---	86,655
Warba	36,156	---	30	---	23,698	---	23,698	6,692	---	309	6,875	73,760	---	---	---	---	73,760
Warren	315,196	113,981	12,071	---	656,008	---	656,008	127,074	993	4,224	60,593	1,290,140	340,000	---	---	21,202	1,651,342
Warroad	895,770	71,191	15,315	113,924	873,248	31,460	1,018,632	723,804	21,354	47,963	196,304	2,990,333	---	9,977	355,000	164,703	3,520,013

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Waseca	3,714,446	266,173	170,030	515,313	2,778,787	157,814	3,451,914	305,055	65,872	67,392	209,758	8,250,640	443,237	6,590	632,918	1,244,070	10,577,455
Watertown	1,566,757	153,729	102,499	33,351	568,615	32,850	634,816	183,920	5,531	9,975	229,485	2,886,712	1,230,000	4,500	184,186	338,591	4,643,989
Waterville	753,498	139,725	12,875	6,844	524,340	41,338	572,522	42,861	7,050	27,960	40,383	1,596,874	---	---	390,993	478,387	2,466,254
Watkins	596,939	150,806	7,353	---	286,087	---	286,087	222,613	992	21,446	277,223	1,563,459	---	17,190	---	136,268	1,716,917
Watson	36,577	---	4,300	---	72,997	---	72,997	2,780	---	2,991	4,115	123,760	---	13,600	14,648	---	152,008
Waubun	101,832	---	3,462	261,250	116,053	---	377,303	14,620	---	575	21,373	519,165	---	---	181	---	519,346
Waverly	756,885	197,355	16,434	---	42,472	---	42,472	3,128	2,968	3,218	50,924	1,073,384	---	42,054	---	---	1,115,438
Wayzata	5,779,748	18,943	531,254	37,076	140,942	2,418,169	2,596,187	971,853	94,358	151,637	428,134	10,572,114	---	238	425,200	815,474	11,813,026
Welcome	422,316	27,450	4,705	27,859	270,237	1,840	299,936	34,965	1,761	16,609	118,713	926,455	653,706	---	---	---	1,580,161
Wells	620,223	143,959	18,423	---	1,092,754	53,463	1,146,217	382,578	15,619	26,092	149,739	2,502,850	1,095,000	1,452	124,996	7,498	3,731,796
Wendell	59,218	---	666	---	58,671	---	58,671	33,769	421	908	26,468	180,121	---	---	---	6,677	186,798
West Concord	389,462	20,855	4,565	11,605	306,702	16,083	334,390	105,600	4,781	6,221	25,289	891,163	---	---	---	---	891,163
West Saint Paul	11,116,244	562,175	548,118	156,641	1,432,635	90,058	1,679,334	793,786	95,600	710,644	416,228	15,922,129	---	14,878	701,065	1,351,307	17,989,379
West Union	6,212	1,102	1,000	---	6,533	---	6,533	200	---	111	7,600	22,758	---	---	---	---	22,758
Westbrook	215,698	110,532	4,415	---	272,371	9,117	281,488	55,820	4,195	2,136	112,113	786,397	---	138,709	27,000	2,500	954,606
Westport	9,994	---	903	---	6,488	---	6,488	5,203	---	45	393	23,026	---	---	---	---	23,026
Whalan	18,550	---	---	---	10,117	---	10,117	---	---	37	5,061	33,765	---	---	---	---	33,765
Wheaton	678,737	---	4,639	---	877,407	---	877,407	72,026	163	5,557	451,168	2,089,697	---	---	---	776,569	2,866,266
White Bear Lake	5,304,556	1,275,500	411,812	166,169	2,909,074	356,789	3,432,032	1,666,037	123,292	429,018	586,159	13,228,406	---	12,765	891,700	2,788,990	16,921,861
Wilder	22,378	---	85	---	17,145	---	17,145	---	---	---	717	40,325	---	---	---	---	40,325
Willernie	156,502	---	14,832	---	85,449	---	85,449	10,288	4,745	315	5,150	277,281	---	7,789	---	---	285,070
Williams	81,156	---	400	---	53,767	500	54,267	3,191	---	343	11,688	151,045	---	---	---	---	151,045
Willmar	5,927,313	1,746,011	297,119	637,447	5,711,962	171,461	6,520,870	987,478	163,098	757,449	1,519,641	17,918,979	1,825,000	---	675,616	6,451,376	26,870,971
Willow River	72,049	5,769	2,550	---	75,453	---	75,453	25,720	---	9,304	27,287	218,132	---	---	---	---	218,132
Wilmont	76,488	---	695	---	103,548	---	103,548	32,199	665	1,783	12,797	228,175	---	---	---	---	228,175
Wilton	9,125	---	3,965	---	8,618	---	8,618	4,504	---	1,511	2,340	30,063	---	---	---	---	30,063
Windom	1,392,371	176,563	60,074	---	1,559,327	---	1,559,327	698,226	28,471	12,344	155,071	4,082,447	795,000	---	366,739	11,807	5,255,993
Winger	57,620	18,175	6,358	100,919	40,772	1,813	143,504	12,691	67	860	27,061	266,336	---	---	---	---	266,336
Winnebago	464,536	60,100	18,108	---	570,853	36,868	607,721	187,122	9,695	20,373	98,127	1,465,782	100,000	33,397	31,444	314,067	1,944,690
Winona	6,964,485	362,968	169,473	536,689	9,809,050	60,334	10,406,073	1,221,916	211,375	37,719	49,042	19,423,051	1,385,000	15,863	230,403	737,866	21,792,183
Winsted	1,066,315	17,089	31,954	14,309	921,878	51,796	987,983	330,554	24,987	65,751	129,671	2,654,304	---	---	20,000	424,415	3,098,719

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	
Winthrop	652,424	40,332	17,081	---	450,785	13,430	464,215	302,842	3,115	29,334	357,096	1,866,439	---	---	12,339	---	1,878,778
Winton	45,468	---	625	22,654	28,166	---	50,820	37,371	---	---	29,121	163,405	---	---	16,600	6,000	186,005
Wolf Lake	11,367	388	177	---	26,561	2,890	29,451	163,117	75	664	38,634	243,873	---	---	20,000	7,014	270,887
Wolverton	35,400	---	14	---	33,698	---	33,698	30,362	---	95	2,501	102,070	---	---	---	---	102,070
Wood Lake	107,281	458	2,810	---	128,505	---	128,505	44,225	894	2,363	12,236	298,772	---	---	---	6,000	304,772
Woodbury	27,838,819	6,627,089	2,828,657	279,963	2,801,444	326,076	3,407,483	2,121,545	374,828	1,916,729	357,008	45,472,158	1,488,174	156,386	1,624,937	3,025,647	51,767,302
Woodland	295,572	---	20,989	---	---	1,602	1,602	1,700	3,113	215	4,158	327,349	---	---	---	30,000	357,349
Woodstock	24,174	---	67	---	51,195	---	51,195	6,051	---	107	1,813	83,407	---	---	---	---	83,407
Worthington	3,859,969	551,226	230,171	1,506,069	3,902,735	72,205	5,481,009	898,583	99,912	574,133	171,956	11,866,959	---	3,600	972,107	4,012,690	16,855,356
Wrenshall	76,060	---	479	19,766	54,009	2,500	76,275	34,023	---	188	9,297	196,322	---	---	---	---	196,322
Wright	22,847	---	2,050	---	12,938	---	12,938	35,287	---	84	9,640	82,846	---	---	---	350	83,196
Wykoff	131,357	10,760	1,896	---	154,274	---	154,274	41,832	84	2,646	39,720	382,569	42,777	---	---	5,000	430,346
Wyoming	3,332,169	250,995	97,950	63,016	171,218	24,000	258,234	115,326	59,455	43,471	95,646	4,253,246	---	40,864	---	765,206	5,059,316
Zemple	10,973	---	105	---	1,662	---	1,662	---	---	225	---	12,965	---	---	---	---	12,965
Zimmerman	1,391,339	10,707	48,772	---	329,974	3,486	333,460	162,853	21,628	42,521	25,991	2,037,271	---	8,023	50,000	---	2,095,294
Zumbro Falls	43,113	---	22,219	---	960,355	---	960,355	59,774	363	1,405	244,568	1,331,797	---	---	---	---	1,331,797
Zumbrota	1,435,630	133,226	27,574	---	512,225	164,221	676,446	300,178	23,199	27,360	305,374	2,928,987	---	8,171	---	391,233	3,328,391
State Total	**$2,311,975,755**	**$261,328,356**	**$139,305,989**	**$248,828,057**	**$863,669,142**	**$78,355,594**	**$1,190,852,793**	**$445,704,036**	**$44,911,013**	**$97,678,010**	**$199,176,503**	**$4,690,932,455**	**$712,169,363**	**$23,915,218**	**$181,921,535**	**$678,468,302**	**$6,287,406,873**

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Ada	1,710	296,134	408,025	270,028	311,353	26,666	165,095	1,477,301	936,609	325,999	89,031	2,828,940	897,396	---	85,950	3,812,286
Adams	792	178,200	165,126	63,122	17,021	---	63,806	487,275	79,041	85,000	26,605	677,921	---	12,202	21,611	711,734
Adrian	1,208	126,473	227,898	220,744	202,435	19,821	1,615	798,986	96,688	162,557	156,071	1,214,302	---	8,500	184,345	1,407,147
Afton	2,887	741,921	472,665	227,545	9,562	---	1,458	1,453,151	307,137	100,000	145,342	2,005,630	---	---	173,996	2,179,626
Aitkin	2,160	312,873	715,810	309,570	109,699	211,353	152,275	1,811,580	204,627	434,682	166,473	2,617,362	---	---	651,407	3,268,769
Akeley	430	103,916	66,456	88,575	47,454	---	750	307,151	12,573	42,900	11,857	374,481	---	---	5,000	379,481
Albany	2,590	229,349	541,019	222,908	76,778	---	---	1,070,054	731,797	2,238,837	424,981	4,465,669	---	---	4,927,033	9,392,702
Albert Lea	17,994	1,521,118	5,451,398	2,250,281	2,972,404	553,621	313,826	13,062,648	7,440,625	1,184,483	387,683	22,075,439	---	30,000	623,075	22,728,514
Alberta	100	33,261	3,694	21,740	---	---	11,097	69,792	---	---	---	69,792	---	54,640	---	124,432
Albertville	7,114	774,783	992,072	381,457	215,056	149,969	11,500	2,524,837	1,069,953	420,000	426,125	4,440,915	2,480,000	88,953	1,082,970	8,092,838
Alden	662	149,821	88,658	58,233	30,521	---	4,584	331,817	259,882	62,000	11,356	665,055	---	---	3,093	668,148
Aldrich	48	4,642	2,777	5,490	156	---	50	13,115	---	---	---	13,115	---	---	---	13,115
Alexandria	12,920	1,741,099	3,044,782	1,554,034	1,262,131	773,909	819,483	9,195,438	6,343,537	1,872,500	810,516	18,221,991	---	154,886	679,260	19,056,137
Alpha	116	27,113	47,225	15,852	3,389	---	8,719	102,298	53,650	---	---	155,948	---	7,546	28,280	191,774
Altura	492	96,111	107,671	31,852	4,436	---	24,950	265,020	6,500	20,000	4,275	295,795	---	---	---	295,795
Alvarado	366	109,641	4,253	45,348	10,059	168,440	812	338,553	279,491	32,000	5,465	655,509	---	658	---	656,167
Amboy	533	83,904	146,443	49,948	1,160	---	4,912	286,367	161,695	---	---	448,062	---	76,601	123,543	648,206
Andover	30,847	1,897,540	3,965,541	1,927,523	1,948,669	966,687	140,542	10,846,502	4,269,675	4,100,000	1,865,968	21,082,145	---	---	3,645,947	24,728,092
Annandale	3,280	339,149	663,941	387,278	121,929	165,585	19,070	1,696,952	2,915,170	588,493	349,137	5,549,752	---	---	857,940	6,407,692
Anoka	17,331	1,298,804	4,598,698	1,432,067	1,452,076	628,030	85,383	9,495,058	2,682,871	380,000	604,348	13,162,277	3,995,000	26,047	978,000	18,161,324
Apple Valley	49,801	3,396,560	9,890,086	3,668,923	4,855,184	1,008,548	311,840	23,131,141	6,370,109	4,665,000	1,456,609	35,622,859	3,920,000	---	3,156,709	42,699,568
Appleton	1,403	299,852	519,860	423,222	265,093	329,136	197,864	2,035,027	80,718	499,284	201,430	2,816,459	---	---	10,000	2,826,459
Arco	74	19,626	5,715	35,064	---	---	6,625	67,030	---	---	---	67,030	---	---	---	67,030
Arden Hills	9,381	989,136	1,640,801	273,165	733,354	6,862	---	3,643,318	1,904,175	245,000	39,325	5,831,818	---	---	---	5,831,818
Argyle	643	110,663	39,772	159,580	36,040	41,860	---	387,915	1,454,522	38,305	54,377	1,935,119	6,813	21,579	6,813	1,970,324
Arlington	2,231	327,361	602,436	218,586	154,151	329,955	9,219	1,641,708	150,276	247,600	102,737	2,142,321	---	---	459,174	2,601,495
Ashby	448	58,790	266,031	32,697	34,440	76,243	231	468,432	52,215	226,411	77,294	824,352	---	---	9,600	833,952
Askov	363	100,316	53,889	14,856	40,012	---	---	209,073	---	---	---	209,073	---	---	---	209,073
Atwater	1,131	129,878	256,800	132,656	55,446	---	33,444	608,224	979,035	140,000	73,775	1,801,034	970,000	---	381,181	3,152,215
Audubon	522	182,105	136,828	57,257	52,056	120,470	39,952	588,668	46,036	157,822	140,141	932,667	---	---	45,867	978,534
Aurora	1,679	257,775	484,961	431,366	136,965	23,876	6,455	1,341,398	506,052	251,537	16,782	2,115,769	---	10,000	133,352	2,259,121
Austin	24,803	1,800,969	5,433,487	3,303,398	3,665,980	228,012	112,093	14,543,939	8,482,815	654,206	226,121	23,907,081	---	---	123,000	24,030,081
Avoca	143	19,695	7,884	12,197	4,038	1,156	5,534	50,504	2,969	13,000	6,200	72,673	---	---	1,634	74,307
Avon	1,403	289,011	406,959	107,353	200,970	1,248,911	---	2,253,204	26,308	123,756	199,762	2,603,030	---	---	345,210	2,948,240
Babbitt	1,465	514,466	643,222	276,013	279,005	43,566	2,558	1,758,830	953,780	119,921	92,621	2,925,152	---	---	136,068	3,061,220
Backus	246	75,998	102,648	19,264	8,889	---	14,577	221,376	100,117	---	---	321,493	---	---	---	321,493
Badger	369	96,567	64,736	34,073	5,210	75,435	4,805	280,826	10,527	12,580	11,776	315,709	---	---	19,328	335,037
Bagley	1,404	177,985	312,569	226,848	35,534	31,360	69,690	853,986	103,877	197,974	75,996	1,231,833	---	---	---	1,231,833
Balaton	645	90,559	171,071	144,751	139,730	39,365	49,364	634,840	42,157	158,499	146,804	982,300	---	---	35,755	1,018,055
Barnesville	2,588	585,662	522,398	233,328	256,478	312,658	1,327	1,911,851	741,006	393,527	80,076	3,126,460	---	26,601	141,929	3,294,990

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Barnum	614	170,471	57,323	68,966	36,778	---	10,586	344,124	582,804	---	---	926,928	---	---	19,251	946,179
Barrett	414	129,962	108,421	57,491	23,103	---	44,979	363,956	89,801	61,577	10,111	525,445	---	---	15,400	540,845
Barry	16	3,967	679	5,824	150	---	---	10,620	---	---	---	10,620	---	21,500	---	32,120
Battle Lake	877	135,855	274,424	100,801	51,076	75,026	35,347	672,529	67,068	45,000	14,180	798,777	---	---	33,456	832,233
Baudette	1,111	174,087	224,961	164,582	162,043	10,000	44,787	780,460	29,487	23,653	3,412	837,012	---	---	---	837,012
Baxter	7,620	1,076,031	1,925,231	962,916	525,931	1,132,979	49,010	5,672,098	2,416,666	5,420,722	987,564	14,497,050	---	130,044	4,874,145	19,501,239
Bayport	3,525	517,177	963,576	287,533	340,694	---	4,863	2,113,843	208,477	105,000	34,401	2,461,721	---	131,593	33,258	2,626,572
Beardsley	230	63,316	25,239	45,972	1,537	---	185	136,249	16,459	---	---	152,708	---	---	22,409	175,117
Beaver Bay	181	251,162	12,001	28,376	4,715	---	97	296,351	---	20,912	1,567	318,830	---	---	3,159	321,989
Beaver Creek	298	54,013	52,121	111,695	---	---	---	217,829	---	22,653	6,396	246,878	---	---	17,782	264,660
Becker	4,581	774,485	1,013,916	571,090	938,819	109,443	---	3,407,753	1,593,891	2,005,000	778,274	7,784,918	---	239,746	808,938	8,833,602
Bejou	91	18,799	318	8,848	789	---	18,132	46,886	59,398	552	12,084	118,920	---	3,828	---	122,748
Belgrade	748	160,848	166,074	113,347	18,742	6,880	4,235	470,126	1,067,797	274,000	75,868	1,887,791	---	---	18,230	1,906,021
Belle Plaine	6,621	765,902	1,523,363	518,139	199,623	68,067	100	3,075,194	2,738,488	1,341,030	236,819	7,391,531	---	---	688,373	8,079,904
Bellechester	176	12,048	10,235	9,395	4,605	---	16,580	52,863	---	---	---	52,863	---	2,000	7,500	62,363
Bellingham	167	51,696	23,054	18,907	3,959	---	82,037	179,653	---	---	---	179,653	---	---	---	179,653
Beltrami	107	20,273	18,812	8,773	6,120	---	---	53,978	7,000	---	---	60,978	---	---	1,886	62,864
Belview	383	101,350	63,193	151,199	44,215	---	---	359,957	16,768	44,686	8,532	429,943	---	---	---	429,943
Bemidji	13,528	1,376,732	4,554,078	1,724,550	1,182,231	642,737	136,902	9,617,230	4,109,924	2,025,000	1,112,638	16,864,792	---	525,268	2,420,276	19,810,336
Bena	118	33,195	10,220	4,512	5,696	---	10,047	63,670	5,279	---	---	68,949	---	---	---	68,949
Benson	3,223	605,077	938,404	565,258	455,879	506,533	230,526	3,301,677	269,427	80,000	33,660	3,684,764	---	---	377,100	4,061,864
Bertha	498	117,845	75,565	35,451	10,423	297,721	---	537,005	171,097	---	---	708,102	---	---	8,479	716,581
Bethel	466	110,508	66,148	53,747	1,586	---	5,408	237,397	23,006	20,000	20,575	300,978	---	101,595	5,815	408,388
Big Falls	235	90,428	24,631	76,393	39,328	31,262	1,673	263,715	62,303	---	---	326,018	---	---	2,629	328,647
Big Lake	10,164	782,691	1,695,510	405,653	426,456	573,746	1,403	3,885,459	2,397,145	1,709,751	1,070,416	9,062,771	6,065,000	---	716,989	15,844,760
Bigelow	236	23,686	36,480	33,687	2,889	---	52,539	149,281	29,266	---	---	178,547	---	---	24,152	202,699
Bigfork	443	73,077	134,718	92,141	6,945	2,655	11,288	320,824	69,389	27,000	6,158	423,371	---	183	---	423,554
Bingham Lake	125	30,977	1,722	27,487	11,634	30,000	5,967	107,787	40,651	---	---	148,438	---	18,328	---	166,766
Birchwood	870	138,330	118,022	71,002	29,902	---	21,641	378,897	1,876	43,170	13,026	436,969	---	---	26,136	463,105
Bird Island	1,032	182,948	249,362	206,394	85,666	25,000	31,120	780,490	101,273	65,451	28,471	975,685	---	34,933	28,764	1,039,382
Biscay	113	20,486	665	4,273	1,796	---	9,477	36,697	---	---	---	36,697	---	18,087	---	54,784
Biwabik	987	435,507	381,771	270,274	53,668	31,618	---	1,172,838	771,695	106,854	49,736	2,101,123	---	2,809	66,376	2,170,308
Blackduck	797	118,062	221,844	119,677	77,637	56,859	5,110	599,189	322,235	102,000	137,826	1,161,250	71,825	---	23,459	1,256,534
Blaine	58,331	3,663,796	11,092,771	3,994,895	2,940,030	1,293,837	1,651,333	24,636,662	7,668,895	3,460,000	1,251,342	37,016,899	1,695,000	---	3,081,555	41,793,454
Blomkest	158	28,261	74,744	9,262	17,220	---	9,408	138,895	58,680	---	---	197,575	---	---	14,772	212,347
Blooming Prairie	1,993	256,192	417,960	222,559	200,721	10,635	17,229	1,125,296	708,933	277,638	54,278	2,166,145	---	34,000	207,000	2,407,145
Bloomington	83,671	5,319,696	28,410,686	8,884,799	7,882,194	27,228,281	6,450,294	84,175,950	15,665,407	15,770,000	3,137,336	118,748,693	1,057,091	1,831,000	15,582,552	137,219,336
Blue Earth	3,348	382,253	658,282	637,368	404,862	653,667	193,648	2,930,080	4,771,666	2,329,736	363,907	10,395,389	---	179,742	1,212,985	11,788,116
Bluffton	206	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	106	22,216	876	8,640	350	---	1,171	33,253	10,034	---	---	43,287	---	---	---	43,287

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Borup	113	10,500	7,509	5,863	3,206	---	---	27,078	10,992	---	---	38,070	---	---	---	38,070
Bovey	801	235,047	235,193	205,393	45,643	---	---	721,276	440,549	93,002	90,794	1,345,621	---	2,718	476,897	1,825,236
Bowlus	292	32,851	54,661	11,187	7,771	---	52,780	159,250	8,850	30,370	1,442	199,912	---	---	---	199,912
Boy River	47	3,816	184	3,552	---	172,000	116	179,668	---	---	---	179,668	---	---	---	179,668
Boyd	174	88,853	42,554	41,058	370	9,788	31,242	213,865	16,296	---	---	230,161	---	---	---	230,161
Braham	1,812	243,104	378,819	271,543	12,074	11,031	58,365	974,936	52,222	489,246	73,881	1,590,285	---	---	---	1,590,285
Brainerd	13,606	2,243,431	4,153,421	1,188,089	967,205	1,577,220	1,811,129	11,940,495	11,381,211	1,668,608	622,771	25,613,085	---	---	1,559,111	27,172,196
Brandon	491	217,277	133,814	25,468	3,654	---	4,822	385,035	268,095	116,792	92,673	862,595	1,412,000	19,784	4,764	2,299,143
Breckenridge	3,377	344,372	816,805	617,839	315,543	763,204	79,042	2,936,805	1,221,054	369,527	88,979	4,616,365	---	---	73,412	4,689,777
Breezy Point	2,388	341,741	668,833	289,962	7,257	242,551	22,142	1,572,486	89,867	334,691	190,887	2,187,931	---	---	178,922	2,366,853
Brewster	470	33,221	54,704	75,135	382	---	160,294	323,736	806,299	35,000	15,966	1,181,001	---	6,916	17,796	1,205,713
Bricelyn	368	78,422	56,663	53,339	5,886	---	5,570	199,880	34,630	15,971	9,368	259,849	---	---	---	259,849
Brook Park	139	37,486	43,945	5,664	600	---	---	87,695	---	---	---	87,695	---	---	---	87,695
Brooklyn Center	30,204	3,179,937	8,532,046	1,967,649	2,465,963	2,337,253	324,387	18,807,235	5,554,554	2,965,613	909,634	28,237,036	2,400,000	686,079	2,723,271	34,046,386
Brooklyn Park	76,238	3,898,591	21,303,484	5,448,378	7,312,682	12,227,967	---	50,191,102	3,055,944	8,967,628	1,813,056	64,027,730	---	100,000	10,258,789	74,386,519
Brooks	142	15,815	3,372	4,272	12,020	---	13,222	48,701	4,151	---	---	52,852	---	---	---	52,852
Brookston	141	11,218	4,200	8,637	---	---	1,860	25,915	---	---	---	25,915	---	---	---	25,915
Brooten	745	112,826	94,381	174,778	36,708	---	13,362	432,055	243,057	35,000	12,227	722,339	---	---	175,000	897,339
Browerville	791	123,690	76,933	178,217	19,097	---	---	397,937	276,157	56,839	30,239	761,172	---	34,422	244,367	1,039,961
Browns Valley	583	234,462	242,142	112,891	95,677	320,296	360	1,005,828	79,364	36,635	13,248	1,135,075	---	5,762	10,160	1,150,997
Brownsdale	677	56,927	91,793	51,419	31,487	---	17,501	249,127	74,167	129,000	60,734	513,028	---	---	8,519	521,547
Brownsville	462	44,033	45,119	84,024	31,012	31,467	435	236,090	17,524	52,704	15,940	322,258	---	5,345	---	327,603
Brownton	759	109,797	292,583	91,649	188,698	3,019	48,812	734,558	1,187,712	117,000	83,259	2,122,529	---	---	48,080	2,170,609
Bruno	102	15,264	15,271	9,467	750	---	9,902	50,654	---	---	---	50,654	---	---	2,582	53,236
Buckman	277	19,732	3,365	13,648	1,859	---	19,762	58,366	25,588	11,000	1,263	96,217	---	---	---	96,217
Buffalo	15,580	971,502	2,447,847	1,191,432	1,366,375	258,561	1,006,882	7,242,599	2,316,668	4,844,303	1,437,592	15,841,162	8,310,000	---	914,718	25,065,880
Buffalo Lake	723	227,061	205,497	91,459	9,203	232,906	---	766,126	179,855	95,381	68,485	1,109,847	---	24,388	142,444	1,276,679
Buhl	998	177,712	160,814	220,652	105,198	35,106	23,891	723,373	186,908	77,596	19,514	1,007,391	---	345,485	215,497	1,568,373
Burnsville	60,664	5,155,414	18,134,500	3,463,597	3,955,978	583,855	1,450,352	32,743,696	9,537,546	5,861,540	2,021,811	50,164,593	1,250,000	851,269	6,234,194	58,500,056
Burtrum	144	11,069	8,740	14,596	7,083	---	2,200	43,688	---	---	---	43,688	---	---	---	43,688
Butterfield	586	100,031	44,240	111,584	22,098	15,795	31,336	325,084	135,443	49,100	30,530	540,157	---	---	23,089	563,246
Byron	4,952	231,880	616,113	398,520	215,896	244,265	5,021	1,711,695	1,333,020	956,983	356,526	4,358,224	---	38,097	450,481	4,846,802
Caledonia	2,851	283,232	825,578	292,646	229,760	58,458	2,995	1,692,669	830,553	658,082	34,052	3,215,356	---	---	8,847	3,224,203
Callaway	236	87,125	49,648	52,709	18,049	---	14,177	221,708	18,925	103,600	4,533	348,766	---	13,440	160,289	522,495
Calumet	366	95,576	35,424	162,296	38,620	---	11,781	343,697	5,298	34,415	17,498	400,908	---	---	---	400,908
Cambridge	8,194	966,792	1,902,597	1,269,338	272,907	739,554	112,345	5,263,533	3,270,592	1,827,230	543,660	10,905,015	2,198,238	100,000	1,313,683	14,516,936
Campbell	159	19,060	19,728	19,583	19,491	---	20,627	98,489	42,557	---	---	141,046	---	---	---	141,046
Canby	1,781	304,473	300,095	278,332	179,409	61,965	693,218	1,817,492	776,534	268,496	53,992	2,916,514	---	---	178,408	3,094,922
Cannon Falls	4,082	631,978	966,884	665,628	761,752	176,491	74,165	3,276,898	1,042,627	736,986	228,873	5,285,384	---	---	538,123	5,823,507
Canton	346	88,212	37,424	81,864	8,882	202,869	---	419,251	6,000	4,559	1,221	431,031	---	---	1,820	432,851

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	499	133,273	89,787	23,917	15,188	---	---	262,165	111,238	60,000	34,363	467,766	---	---	101,208	568,974
Carlton	861	175,846	117,328	129,450	61,907	---	60,628	545,159	50,109	26,000	6,806	628,074	---	---	---	628,074
Carver	3,831	601,084	630,809	309,389	285,101	---	3,591	1,829,974	4,003,750	425,000	219,814	6,478,538	---	90,271	389,152	6,957,961
Cass Lake	764	129,594	345,214	128,766	42,851	20,295	25,824	692,544	7,885	30,000	5,229	735,658	---	305,328	104,970	1,145,956
Cedar Mills	45	12,303	436	2,903	---	---	---	15,642	6,003	---	---	21,645	---	---	---	21,645
Center City	629	52,839	176,916	106,639	4,616	1,375	---	342,385	663,780	16,770	13,327	1,036,262	---	---	122,542	1,158,804
Centerville	3,804	521,797	1,018,072	321,933	107,891	15,074	16,595	2,001,362	934,687	4,250,586	401,830	7,588,465	---	---	40,106	7,628,571
Ceylon	362	103,933	26,429	79,452	1,292	---	36,186	247,292	3,487	8,800	704	260,283	---	---	---	260,283
Champlin	23,223	1,280,627	4,159,438	3,057,424	1,219,203	8,867,869	158,403	18,742,964	1,779,613	3,105,000	457,102	24,084,679	---	---	3,055,516	27,140,195
Chandler	267	50,312	33,660	52,853	16,473	26,953	17,653	197,904	130,394	---	---	328,298	---	400	19,500	348,198
Chanhassen	23,247	1,875,264	2,896,644	4,779,067	2,193,704	801,132	---	12,545,811	2,614,345	1,025,000	853,152	17,038,308	---	---	3,426,376	20,464,684
Chaska	24,002	3,268,000	3,971,147	2,673,850	1,503,619	757,932	8,700	12,183,248	2,591,145	5,396,218	1,670,263	21,840,874	2,320,000	623,795	6,078,964	30,863,633
Chatfield	2,784	442,945	914,777	503,329	487,926	155,940	---	2,504,917	194,027	1,002,501	204,569	3,906,014	---	799,677	578,533	5,284,224
Chickamaw Beach	110	6,159	17,673	7,144	529	250	---	31,755	---	---	---	31,755	---	---	---	31,755
Chisago City	4,974	389,438	669,542	303,837	325,868	106,201	6,373	1,801,259	192,066	570,450	326,152	2,889,927	---	---	37,393	2,927,320
Chisholm	4,997	727,900	1,521,711	854,339	633,661	128,557	520,960	4,387,128	852,093	559,140	50,933	5,849,294	---	107,997	---	5,957,291
Chokio	392	42,835	43,206	69,384	2,204	7,149	12,864	177,642	390,503	---	---	568,145	---	---	16,784	584,929
Circle Pines	4,922	414,439	1,079,509	210,856	341,428	---	65,346	2,111,578	380,326	705,000	371,023	3,567,927	79,000	---	4,318,939	7,965,866
Clara City	1,349	308,267	219,714	207,705	114,637	32,866	29,375	912,564	1,285,607	681,000	78,827	2,957,998	---	28,400	28,732	3,015,130
Claremont	550	107,107	98,844	75,427	23,535	63,732	---	368,645	105,456	25,000	18,964	518,065	---	---	579	518,644
Clarissa	682	109,973	59,653	73,846	10,118	4,400	3,359	261,349	206,038	10,454	1,561	479,402	---	---	5,788	485,190
Clarkfield	857	142,730	175,822	213,673	100,958	343,575	---	976,758	1,102,342	40,000	42,195	2,161,295	7,385	---	---	2,168,680
Clarks Grove	701	133,011	31,818	52,102	17,217	---	---	234,148	56,609	35,000	1,750	327,507	---	---	9,000	336,507
Clear Lake	550	91,337	179,988	42,621	27,826	981	11,310	354,063	10,525	67,751	14,282	446,621	---	---	---	446,621
Clearbrook	521	128,793	114,707	75,795	120,466	---	---	439,761	356,088	156,780	38,086	990,715	---	---	75,815	1,066,530
Clearwater	1,749	296,794	414,721	145,372	70,993	27,510	19,108	974,498	112,037	300,000	74,978	1,461,513	---	18,795	158,085	1,638,393
Clements	152	25,426	41,914	18,939	4,947	---	11,245	102,471	8,286	108,042	5,590	224,389	---	---	---	224,389
Cleveland	717	87,648	144,402	88,374	---	13,135	---	333,559	846,223	41,203	5,599	1,226,584	---	---	8,000	1,234,584
Climax	267	40,003	38,362	34,254	16,814	520	---	129,953	19,202	2,028	1,263	152,446	---	---	3,291	155,737
Clinton	445	83,937	48,461	85,755	987	---	18,247	237,387	---	24,168	11,825	273,380	---	---	---	273,380
Clitherall	111	12,615	393	6,082	699	---	30	19,819	---	---	---	19,819	---	---	---	19,819
Clontarf	159	20,862	2,519	23,301	---	---	12,518	59,200	---	---	---	59,200	---	---	---	59,200
Cloquet	12,144	720,632	2,141,042	890,960	919,681	654,391	5,670	5,332,376	1,393,298	231,573	157,874	7,115,121	29,381	---	343,149	7,487,651
Coates	160	27,990	35,384	5,113	2,144	---	---	70,631	---	---	---	70,631	---	---	---	70,631
Cobden	36	2,894	---	2,528	3,517	---	4,119	13,058	---	---	---	13,058	---	---	---	13,058
Cohasset	2,706	632,168	228,165	286,882	156,510	14,696	37,267	1,355,688	1,271,001	---	---	2,626,689	---	---	652,927	3,279,616
Cokato	2,721	238,561	545,960	377,009	261,652	39,203	1,251	1,463,636	388,513	110,000	64,110	2,026,259	---	---	176,224	2,202,483
Cold Spring	4,040	321,035	1,073,425	368,536	125,382	139,646	4,314	2,032,338	502,434	1,230,000	348,706	4,113,478	2,293,355	---	46,257	6,453,090
Coleraine	1,977	156,452	305,188	267,808	142,910	261,630	338,593	1,472,581	107,474	256,161	149,776	1,985,992	---	---	156,917	2,142,909
Cologne	1,531	265,811	174,880	277,330	88,066	---	8,048	814,135	192,327	85,000	365,066	1,456,528	---	140,688	293,695	1,890,911

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Columbia Heights	19,619	1,823,468	5,347,731	1,354,599	2,363,482	1,246,170	101,644	12,237,094	2,303,513	1,659,022	935,405	17,135,034	---	302,022	1,557,038	18,994,094
Columbus	3,919	723,546	605,533	831,229	105,471	59,655	13,265	2,338,699	317,622	694,367	601,222	3,951,910	---	---	252,991	4,204,901
Comfrey	382	136,062	98,492	76,623	41,152	109,814	22,647	484,790	15,244	51,312	24,581	575,927	---	295	30,800	607,022
Comstock	94	18,846	---	2,136	1,599	---	200	22,781	---	---	---	22,781	---	---	---	22,781
Conger	147	60,205	18,991	15,908	7,466	---	18,550	121,120	43,474	---	---	164,594	---	49,445	65,358	279,397
Cook	574	125,190	245,366	110,803	91,429	---	106,101	678,889	152,891	13,000	30,728	875,508	---	---	69,965	945,473
Coon Rapids	61,766	3,116,929	13,176,892	4,121,521	3,641,958	5,813,567	1,421,127	31,291,994	15,621,779	2,430,000	894,682	50,238,455	---	5,866,753	3,580,537	59,685,745
Corcoran	5,390	606,941	1,283,864	1,014,517	41,680	---	73,015	3,020,017	491,629	348,000	57,408	3,917,054	---	---	5,000	3,922,054
Correll	34	11,335	3,058	4,438	---	---	4,334	23,165	---	---	---	23,165	---	---	3,700	26,865
Cosmos	467	100,271	114,363	212,770	77,933	---	36,702	542,039	271,902	---	3,800	817,741	---	---	---	817,741
Cottage Grove	34,828	2,219,357	6,276,372	3,655,873	2,018,050	953,266	633,118	15,756,036	10,937,349	7,380,000	1,180,682	35,254,067	245,000	---	3,048,803	38,547,870
Cottonwood	1,212	197,091	200,312	245,200	43,718	132,516	9,231	828,068	152,811	1,000	44,137	1,026,016	---	---	87,447	1,113,463
Courtland	606	65,553	53,528	41,774	4,408	---	12,139	177,402	12,753	65,300	18,001	273,456	---	---	---	273,456
Cromwell	238	85,629	66,410	41,706	18,072	54,556	9,825	276,198	35,507	52,165	15,645	379,515	---	---	3,964	383,479
Crookston	7,878	881,994	2,491,526	633,332	1,196,459	453,170	332,507	5,988,988	7,614,413	10,156,609	169,889	23,929,899	---	438,262	---	24,368,161
Crosby	2,389	275,840	879,672	360,344	810,975	280,411	281,908	2,889,150	244,295	580,171	152,587	3,866,203	---	---	300,000	4,166,203
Crosslake	2,158	759,685	634,962	389,884	395,207	56,841	34,871	2,271,450	704,853	770,324	282,094	4,028,721	---	---	148,127	4,176,848
Crystal	22,168	1,898,990	6,584,148	1,450,552	1,805,588	757,748	183,311	12,680,337	4,528,799	1,810,083	529,299	19,548,518	---	---	1,506,369	21,054,887
Currie	231	62,479	34,327	48,197	6,910	5,540	10,179	167,632	25,803	---	---	193,435	---	10,000	52,824	256,259
Cuyuna	334	33,125	98,813	44,009	---	---	762	176,709	132,370	30,000	2,760	341,839	---	---	---	341,839
Cyrus	287	49,769	24,736	36,129	4,808	---	---	115,442	3,400	---	---	118,842	---	5,216	---	124,058
Dakota	320	43,004	26,760	40,230	1,554	---	115	111,663	113,728	23,692	9,782	258,865	---	---	3,000	261,865
Dalton	253	44,316	24,417	34,967	31,649	---	1,587	136,936	22,202	---	---	159,138	---	---	4,262	163,400
Danube	496	62,884	113,654	112,860	2,782	---	97,265	389,445	337,828	11,000	5,000	743,273	---	---	16,061	759,334
Danvers	96	31,483	33,162	28,323	---	---	---	92,968	3,573	---	---	96,541	---	---	---	96,541
Darfur	109	32,162	34,301	17,785	6,512	---	14,918	105,678	15,063	5,100	8,990	134,831	---	5,115	9,990	149,936
Darwin	351	50,562	7,521	15,755	22,867	---	22,721	119,426	515	---	---	119,941	---	---	---	119,941
Dassel	1,473	246,869	293,308	244,775	59,636	36,484	2,469	883,541	72,838	714,726	98,670	1,769,775	---	---	131,868	1,901,643
Dawson	1,533	316,101	369,960	347,662	240,035	53,854	67,539	1,395,151	53,025	149,840	163,259	1,761,275	---	---	31,328	1,792,603
Dayton	4,743	783,766	855,088	497,589	198,880	23,582	63,198	2,422,103	585,983	2,395,986	1,585,516	6,989,588	---	---	1,652,917	8,642,505
De Graff	112	42,037	3,414	12,239	560	---	11,889	70,139	---	---	---	70,139	---	---	---	70,139
Deephaven	3,643	445,153	1,533,509	464,149	64,016	---	---	2,506,827	295,859	---	---	2,802,686	---	---	---	2,802,686
Deer Creek	323	31,618	62,031	28,382	29,328	---	1,132	152,491	---	10,235	4,042	166,768	---	---	4,000	170,768
Deer River	929	109,451	489,800	165,166	35,848	11,662	700	812,627	35,422	174,841	34,773	1,057,663	---	---	---	1,057,663
Deerwood	534	215,165	288,142	95,573	44,116	---	17,750	660,746	126,135	10,145	19,207	816,233	---	---	88,017	904,250
Delano	5,510	569,614	769,380	449,432	869,332	299,860	---	2,957,618	463,748	490,000	402,100	4,313,466	---	---	1,282,084	5,595,550
Delavan	177	50,864	40,727	40,199	6,519	---	5,640	143,949	34,315	---	---	178,264	---	---	---	178,264
Delhi	69	8,697	6,953	8,269	---	---	1,937	25,856	3,137	2,093	20	31,106	---	5,270	---	36,376
Dellwood	1,064	100,621	213,457	51,345	7,415	---	13,723	386,561	---	---	---	386,561	---	---	---	386,561
Denham	37	4,364	2,068	2,360	300	---	---	9,092	---	---	---	9,092	---	---	---	9,092

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Dennison	212	32,047	17,856	22,631	276	---	5,806	78,616	---	15,000	1,806	95,422	---	---	---	95,422
Dent	192	58,109	71,230	8,268	29,885	---	651	168,143	38,052	41,619	32,733	280,547	---	---	15,000	295,547
Detroit Lakes	8,716	986,551	1,955,388	1,599,390	1,103,781	426,779	578,118	6,650,007	5,005,891	1,697,082	903,615	14,256,595	387,690	7,793	1,894,556	16,546,634
Dexter	340	50,674	54,501	56,018	1,837	11,814	6,849	181,693	15,841	52,300	14,793	264,627	---	---	---	264,627
Dilworth	4,075	330,037	667,339	383,051	181,280	---	3,839	1,565,546	263,597	1,120,991	624,515	3,574,649	1,815,000	---	1,239,684	6,629,333
Dodge Center	2,688	351,186	356,200	306,986	388,921	172,940	68,243	1,644,476	102,752	1,260,000	158,573	3,165,801	---	---	223,502	3,389,303
Donaldson	42	2,871	1,606	5,970	1,739	---	7,907	20,093	---	2,689	---	22,782	---	---	---	22,782
Donnelly	240	29,831	25,371	14,750	10,725	---	18,517	99,194	31,919	25,000	19,340	175,453	---	58,876	1,330	235,659
Doran	55	9,519	1,798	5,841	1,825	---	9,149	28,132	566,515	---	---	594,647	---	---	---	594,647
Dover	741	67,052	51,150	27,811	17,700	---	59,952	223,665	204,046	25,000	20,976	473,687	---	---	232,574	706,261
Dovray	57	7,681	13,070	11,203	1,624	459	6,779	40,816	5,664	4,473	1,394	52,347	---	---	---	52,347
Duluth	86,256	20,340,111	34,606,780	8,230,527	6,368,456	15,925,186	10,374,980	95,846,040	34,256,200	11,495,000	5,439,983	147,037,223	---	399,100	17,987,843	165,424,166
Dumont	97	28,930	20,604	40,141	150	---	---	89,825	---	---	---	89,825	---	---	---	89,825
Dundas	1,402	226,953	321,467	111,164	91,882	192,471	---	943,937	24,305	145,000	48,008	1,161,250	---	261,135	67,900	1,490,285
Dundee	68	21,147	1,509	2,974	2,997	---	4,401	33,028	141,604	---	---	174,632	---	---	---	174,632
Dunnell	165	59,215	44,735	26,917	1,007	11,377	5,675	148,926	428	---	---	149,354	---	---	---	149,354
Eagan	64,456	6,859,663	13,287,836	3,847,879	4,247,288	49,927	10,831	28,303,424	17,023,738	815,000	323,410	46,465,572	---	1,432,619	31,665,602	79,563,793
Eagle Bend	532	111,305	114,232	92,451	16,737	14,045	---	348,770	36,666	111,000	106,252	602,688	---	---	17,541	620,229
Eagle Lake	2,482	294,392	288,429	126,503	53,712	114,596	119,257	996,889	335,985	186,256	156,872	1,676,002	---	---	40,775	1,716,777
East Bethel	11,783	1,253,401	1,862,050	968,071	415,393	25,628	123,057	4,647,600	4,853,902	243,000	884,827	10,629,329	---	---	557,644	11,186,973
East Grand Forks	8,590	833,241	3,262,550	1,281,313	1,815,152	171,953	685,000	8,049,209	1,796,407	1,593,000	587,668	12,026,284	---	---	741,196	12,767,480
East Gull Lake	992	180,942	71,025	84,131	3,644	---	3,069	342,811	445,664	112,650	22,707	923,832	---	---	212,452	1,136,284
Easton	199	29,120	42,227	21,613	8,671	---	1,227	102,858	13,041	---	---	115,899	---	---	---	115,899
Echo	272	108,033	81,196	81,922	2,448	274	15,449	289,322	2,074	25,000	11,794	328,190	---	---	---	328,190
Eden Prairie	61,151	5,635,057	16,822,992	5,127,079	8,780,880	3,133,471	161,782	39,661,261	8,696,679	4,077,751	1,363,826	53,799,517	---	---	3,675,890	57,475,407
Eden Valley	1,046	187,761	285,505	219,622	54,614	29,265	18,410	795,177	75,639	175,175	41,206	1,087,197	---	---	6,670	1,093,867
Edgerton	1,184	165,304	139,986	177,137	98,920	19,442	---	600,789	97,525	---	---	698,314	---	---	141,938	840,252
Edina	48,262	4,279,686	14,171,361	6,000,539	4,409,454	684,263	497,411	30,042,714	14,235,496	4,480,000	2,278,068	51,036,278	---	320,894	4,600,569	55,957,741
Effie	123	29,017	---	3,009	15,348	2,863	907	51,144	22,183	---	---	73,327	---	---	---	73,327
Eitzen	242	44,341	50,228	57,765	11,158	---	12,458	175,950	150	---	---	176,100	---	---	---	176,100
Elba	155	6,827	249,762	23,113	1,485	---	21,248	302,435	---	15,000	2,831	320,266	---	---	---	320,266
Elbow Lake	1,167	256,170	209,701	155,069	147,232	26,910	332,019	1,127,101	234,774	370,000	183,370	1,915,245	---	8,000	---	1,923,245
Elgin	1,095	186,012	228,708	148,530	25,230	88,678	7,582	684,740	1,060,197	69,000	19,189	1,833,126	---	11,146	163,707	2,007,979
Elizabeth	173	48,416	53,213	14,685	2,200	---	206	118,720	11,303	13,994	3,435	147,452	---	---	7,303	154,755
Elk River	23,101	3,157,307	5,291,617	2,667,181	2,663,806	2,175,774	85,288	16,040,973	3,071,712	2,618,146	1,059,804	22,790,635	---	331,153	2,036,898	25,158,686
Elko New Market	4,240	688,118	551,713	262,180	78,397	---	---	1,580,408	733,728	1,087,363	188,927	3,590,426	---	---	1,243,462	4,833,888
Elkton	141	17,224	5,880	8,328	7,863	---	6,885	46,180	5,231	---	---	51,411	---	---	8,000	59,411
Ellendale	691	192,013	97,628	35,564	8,840	22,975	50,267	407,287	396,320	37,330	10,436	851,373	---	28,000	2,267	881,640
Ellsworth	456	169,226	44,165	188,875	5,927	---	---	408,193	5,499	7,300	657	421,649	---	63,098	24,759	509,506
Elmdale	116	2,869	2,044	12,014	10,268	---	8,508	35,703	---	---	---	35,703	---	---	---	35,703

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Elmore	665	169,732	176,841	132,910	45,312	---	3,925	528,720	537,449	16,029	22,892	1,105,090	---	---	---	1,105,090
Elrosa	212	14,537	31,624	17,828	8,932	15,160	1,026	89,107	40,000	---	---	129,107	---	---	---	129,107
Ely	3,473	678,814	993,685	1,057,015	713,514	182,515	628,779	4,254,322	365,627	264,436	102,434	4,986,819	---	---	954,458	5,941,277
Elysian	657	134,753	164,781	158,297	22,338	16,747	25,083	521,999	102,856	180,000	38,596	843,451	---	41,377	---	884,828
Emily	816	230,496	99,027	149,027	31,943	1,058	130,799	642,350	22,039	91,690	49,148	805,227	---	382	63,620	869,229
Emmons	388	212,158	12,045	45,830	---	---	---	270,033	33,696	5,000	500	309,229	---	---	---	309,229
Erhard	148	28,739	6,992	7,280	3,059	---	5,701	51,771	6,589	4,000	945	63,305	---	---	---	63,305
Erskine	504	126,532	68,285	94,694	34,836	40,378	---	364,725	124,859	23,665	3,797	517,046	---	---	500	517,546
Evan	84	10,997	1,914	10,932	792	---	---	24,635	---	---	---	24,635	---	642	---	25,277
Evansville	609	49,932	57,998	111,144	11,898	35,445	10,680	277,097	558,596	118,705	122,611	1,077,009	---	---	31,711	1,108,720
Eveleth	3,711	469,961	1,333,435	975,639	636,838	188,145	709,301	4,313,319	1,472,363	137,600	43,713	5,966,995	---	48,359	167,549	6,182,903
Excelsior	2,203	488,277	783,188	227,605	159,968	103,232	18,956	1,781,226	1,606,245	---	25,531	3,413,002	---	---	398,379	3,811,381
Eyota	1,995	182,764	174,235	152,843	74,664	38,473	1,585	624,564	235,157	204,286	50,076	1,114,083	---	159,779	338,604	1,612,466
Fairfax	1,225	277,928	314,268	253,021	201,833	62,280	89,936	1,199,266	848,178	25,000	13,526	2,085,970	---	---	28,220	2,114,190
Fairmont	10,631	1,016,994	2,837,558	1,614,159	1,175,379	698,009	222,718	7,564,817	3,415,045	2,735,000	548,909	14,263,771	---	---	483,244	14,747,015
Falcon Heights	5,385	523,355	778,565	259,149	159,460	535	81,764	1,802,828	593,850	265,000	13,603	2,675,281	---	---	251,366	2,926,647
Faribault	23,409	1,979,645	4,988,249	1,957,105	3,191,689	2,100,502	633,497	14,850,687	7,346,183	2,851,129	822,450	25,870,449	---	---	1,771,006	27,641,455
Farmington	21,369	1,828,147	4,705,581	1,316,357	1,399,541	112,612	65,949	9,428,187	316,134	5,090,101	1,527,970	16,362,392	---	---	1,959,397	18,321,789
Farwell	52	12,750	1,873	6,223	5,075	---	11,975	37,896	6,338	---	---	44,234	---	---	---	44,234
Federal Dam	107	20,194	4,031	11,967	1,644	---	2,637	40,473	4,938	2,646	2,292	50,349	---	---	---	50,349
Felton	177	11,064	8,628	14,065	4,561	---	16,033	54,351	2,666	---	---	57,017	---	9,529	---	66,546
Fergus Falls	13,103	1,557,176	3,174,239	2,131,855	2,153,255	1,059,529	275,861	10,351,915	12,593,027	2,260,135	593,814	25,798,891	---	---	3,941,482	29,740,373
Fertile	840	79,832	65,731	106,360	49,014	78,371	89,977	469,285	61,822	32,000	1,100	564,207	---	---	---	564,207
Fifty Lakes	390	180,897	37,023	141,985	---	---	---	359,905	99,474	36,857	9,226	505,462	---	---	---	505,462
Finlayson	316	70,173	102,514	29,830	44,042	---	---	246,559	3,138	33,439	9,935	293,071	---	---	---	293,071
Fisher	433	68,581	54,440	38,400	---	3,640	10,547	175,608	12,196	36,791	10,176	234,771	---	---	---	234,771
Flensburg	227	27,785	16,564	8,966	8,665	---	17,694	79,674	18,975	---	---	98,649	---	---	6,700	105,349
Floodwood	531	140,856	292,052	64,722	42,407	24,599	3,753	568,389	189,821	219,000	7,463	984,673	---	399	4,416	989,488
Florence	39	7,712	494	6,558	1,330	---	3,603	19,697	---	4,610	1,490	25,797	---	---	---	25,797
Foley	2,612	322,249	532,575	318,620	129,416	---	120,768	1,423,628	1,391,817	449,000	194,962	3,459,407	---	---	563,016	4,022,423
Forada	185	35,783	111,156	20,750	1,749	---	23,528	192,966	92,180	33,080	16,015	334,241	---	22,161	30,081	386,483
Forest Lake	18,591	1,234,688	4,573,130	2,009,009	392,227	613,194	77,692	8,899,940	1,701,196	776,583	165,693	11,543,412	2,550,000	27,942	521,052	14,642,406
Foreston	529	132,849	20,168	34,350	10,208	---	7,593	205,168	1,147	20,000	36,234	262,549	---	---	10,000	272,549
Fort Ripley	69	6,921	768	7,789	1,486	---	3,397	20,361	788	---	---	21,149	---	---	1,500	22,649
Fosston	1,521	122,434	282,357	176,298	349,296	190,254	184,634	1,305,273	1,290,070	354,624	237,393	3,187,360	---	---	286,944	3,474,304
Fountain	407	56,148	43,163	85,273	6,653	---	10,104	201,341	54,149	---	---	255,490	---	87,522	7,000	350,012
Foxhome	117	11,153	2,066	15,227	6,770	---	28,842	64,058	---	---	---	64,058	---	---	---	64,058
Franklin	503	115,802	136,935	47,264	20,306	---	25,235	345,542	188,418	75,276	71,390	680,626	---	---	---	680,626
Frazee	1,363	196,035	261,465	128,688	36,049	97,954	67,567	787,758	124,025	180,000	83,723	1,175,506	---	6,434	40,000	1,221,940
Freeborn	301	96,582	48,966	22,142	---	2,042	10,331	180,063	19,302	33,028	6,978	239,371	---	---	13,000	252,371

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Freeport	643	168,066	77,679	157,905	2	132,694	---	536,346	1,965,948	223,000	192,043	2,917,337	---	---	94,129	3,011,466
Fridley	27,515	2,472,086	6,696,882	3,117,504	1,414,052	2,618,316	436,724	16,755,564	1,221,867	800,000	274,768	19,052,199	---	---	981,575	20,033,774
Frost	196	44,690	55,848	36,079	31,109	2,500	3,918	174,144	3,000	10,000	12,323	199,467	---	---	22,323	221,790
Fulda	1,308	145,306	308,192	250,084	59,254	138	4,240	767,214	291,906	117,000	47,045	1,223,165	---	---	84,131	1,307,296
Funkley	5	676	849	135	---	---	230	1,890	---	---	---	1,890	---	---	---	1,890
Garfield	351	70,424	53,794	26,266	3,664	---	16,003	170,151	1,863,408	2,965	42,970	2,079,494	---	---	37,350	2,116,844
Garrison	212	80,980	191,037	22,146	18,671	---	18,436	331,270	137,140	10,000	19,300	497,710	---	---	425	498,135
Garvin	134	37,845	23,739	36,698	10,864	513	---	109,659	4,994	---	---	114,653	---	---	---	114,653
Gary	212	52,419	26,283	27,769	3,973	---	4,550	114,994	7,255	---	---	122,249	---	---	---	122,249
Gaylord	2,313	312,973	461,637	298,856	531,763	68,439	7,631	1,681,299	1,922,558	639,000	540,306	4,783,163	---	---	475,382	5,258,545
Gem Lake	393	89,442	100,675	33,925	---	---	32,214	256,256	1,763	98,276	55,089	411,384	---	---	70,000	481,384
Geneva	552	112,263	26,329	15,594	17,472	---	20,396	192,054	37,466	---	---	229,520	---	4,136	9,500	243,156
Genola	74	8,750	773	11,148	---	---	6,156	26,827	---	---	---	26,827	---	---	---	26,827
Georgetown	131	23,272	33,479	6,913	6,257	155	3,345	73,421	10,314	---	---	83,735	---	---	---	83,735
Ghent	367	89,234	34,276	54,270	5,444	3,127	---	186,351	11,032	55,105	31,079	283,567	---	---	58,949	342,516
Gibbon	773	78,018	170,973	177,385	65,765	2,701	71,209	566,051	13,960	145,108	981	726,100	---	---	---	726,100
Gilbert	1,795	363,090	777,971	562,453	260,733	14,372	374,603	2,353,222	490,886	55,000	33,215	2,932,323	---	---	---	2,932,323
Gilman	227	46,666	4,703	6,598	41,103	---	1,859	100,929	---	---	---	100,929	---	---	---	100,929
Glencoe	5,621	801,434	1,202,251	472,775	372,114	54,618	112,100	3,015,292	403,080	1,353,133	299,177	5,070,682	3,075,000	85,419	346,400	8,577,501
Glenville	638	65,953	57,751	56,564	56,136	---	4,998	241,402	185,847	15,000	15,344	457,593	---	---	33,567	491,160
Glenwood	2,553	303,864	537,527	267,940	329,879	208,008	133,580	1,780,798	1,026,553	55,000	3,378	2,865,729	---	---	493,416	3,359,145
Glyndon	1,410	167,480	273,527	130,872	16,770	106,717	135,504	830,870	6,492	275,634	100,696	1,213,692	---	---	422,376	1,636,068
Golden Valley	20,427	3,647,248	6,010,214	2,079,404	2,077,856	5,626	255,536	14,075,884	4,708,854	6,235,000	3,110,626	28,130,364	5,420,000	---	3,203,970	36,754,334
Gonvick	285	59,445	86,309	63,938	12,639	82,322	---	304,653	12,790	---	---	317,443	---	6,933	---	324,376
Good Thunder	580	105,141	182,166	90,812	28,555	38,611	---	445,285	119,676	80,000	27,148	672,109	---	---	277,571	949,680
Goodhue	1,184	86,222	189,797	287,277	66,142	195,261	99	824,798	257,812	744,727	80,179	1,907,516	---	---	999,376	2,906,892
Goodridge	134	43,319	5,413	11,438	692	4,773	---	65,635	33,060	10,100	3,002	111,797	---	---	---	111,797
Goodview	4,057	371,398	679,684	348,426	82,536	---	---	1,482,044	196,063	284,068	101,908	2,064,083	---	---	---	2,064,083
Graceville	583	76,890	129,478	95,440	28,899	17,076	200,447	548,230	220,346	136,839	172,604	1,078,019	---	---	---	1,078,019
Granada	301	38,441	15,788	93,332	6,282	152	6,919	160,914	93,497	---	---	254,411	---	---	60,000	314,411
Grand Marais	1,356	343,730	198,696	191,724	1,020,026	30,000	---	1,784,176	1,877,481	205,000	258,418	4,125,075	---	14,843	266,863	4,406,781
Grand Meadow	1,147	110,399	297,857	86,141	84,596	35,869	1,042	615,904	471,636	943,000	94,368	2,124,908	---	---	197,385	2,322,293
Grand Rapids	10,879	1,700,936	2,551,622	1,800,704	2,209,528	850,516	812,061	9,925,367	8,384,914	3,869,156	973,401	23,152,838	---	---	1,041,491	24,194,329
Granite Falls	2,879	368,847	577,595	426,078	199,000	390,818	285,756	2,248,094	1,876,332	556,518	154,468	4,835,412	---	193,599	210,500	5,239,511
Grant	4,134	250,579	371,113	341,458	4,416	---	60,549	1,028,115	20,234	21,179	6,575	1,076,103	---	---	---	1,076,103
Grasston	158	30,059	5,018	3,862	7	---	6,414	45,360	---	---	---	45,360	---	20,000	---	65,360
Green Isle	560	150,146	116,926	87,321	28,551	---	---	382,944	86,898	166,560	179,805	816,207	---	---	58,727	874,934
Greenbush	713	103,946	152,625	163,607	146,725	146,733	3,849	717,485	10,389	18,202	5,996	752,072	---	9,000	38,377	799,449
Greenfield	2,786	383,213	269,337	380,850	342	---	29,706	1,063,448	87,190	585,000	144,094	1,879,732	---	---	---	1,879,732
Greenwald	222	13,770	4,261	20,106	2,000	---	---	40,137	21,698	6,000	10,307	78,142	---	---	---	78,142

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Greenwood	688	125,984	363,608	193,555	5,422	---	23,248	711,817	16,132	---	---	727,949	---	---	21,650	749,599
Grey Eagle	346	53,022	48,257	47,960	15,583	---	5,429	170,251	107,284	39,465	27,568	344,568	---	964	54,515	400,047
Grove City	635	136,339	187,971	105,378	23,871	---	330	453,889	6,509	7,005	2,092	469,495	---	---	7,000	476,495
Grygla	222	91,073	50,049	29,777	46,280	181,000	22,571	420,750	158,710	18,000	10,321	607,781	---	---	---	607,781
Gully	63	15,301	780	8,614	8,953	---	1,230	34,878	6,460	---	---	41,338	---	---	---	41,338
Hackensack	314	142,980	28,523	112,894	19,553	300	392	304,642	23,515	22,000	5,796	355,953	---	---	7,000	362,953
Hadley	62	8,439	1,422	14,914	222	---	5,650	30,647	247,969	305,955	13,294	597,865	---	5,000	35,000	637,865
Hallock	971	217,076	81,453	127,852	85,389	7,185	52,576	571,531	55,672	265,237	244,747	1,137,187	1,629,763	48,266	265,608	3,080,824
Halma	58	2,768	1,364	5,040	6,303	---	7,330	22,805	---	---	---	22,805	---	---	---	22,805
Halstad	598	31,280	140,547	100,599	10,271	7,200	47,862	337,759	159,339	55,000	11,521	563,619	---	---	---	563,619
Ham Lake	15,374	959,478	1,521,759	949,400	267,923	41,012	34,425	3,773,997	3,904,411	100,000	67,919	7,846,327	---	---	1,266,680	9,113,007
Hamburg	514	177,011	124,920	65,851	66,215	---	2,509	436,506	38,780	80,100	15,921	571,307	---	12,000	30,000	613,307
Hammond	118	37,848	3,706	11,696	5,479	---	842,677	901,406	---	---	---	901,406	---	26,236	---	927,642
Hampton	689	111,946	30,100	52,601	12,820	---	14,175	221,642	46,723	70,000	101,838	440,203	---	---	59,357	499,560
Hancock	762	117,973	118,994	95,721	35,495	173	85,141	453,497	203,998	24,970	13,699	696,164	---	---	27,688	723,852
Hanley Falls	301	49,957	47,202	47,657	10,817	---	16,063	171,696	29,331	23,361	24,968	249,356	---	---	2,134	251,490
Hanover	2,947	503,469	305,000	147,417	30,161	32,037	14,540	1,032,624	716,060	213,487	109,629	2,071,800	6,971	---	476,334	2,555,105
Hanska	397	78,394	21,948	71,430	51,308	27,950	2,468	253,498	---	74,435	36,056	363,989	---	---	9,891	373,880
Harding	126	7,753	228	3,933	5,604	---	4,798	22,316	3,500	---	---	25,816	---	---	3,166	28,982
Hardwick	194	42,659	28,209	22,954	7,126	---	---	100,948	10,000	---	---	110,948	---	---	---	110,948
Harmony	1,017	105,836	631,782	137,043	312,458	96,692	16,554	1,300,365	3,452	92,426	18,161	1,414,404	---	209,878	341,468	1,965,750
Harris	1,132	102,954	81,055	104,427	15,137	---	9,201	312,774	10,388	37,000	20,036	380,198	---	---	---	380,198
Hartland	315	51,827	14,378	55,371	4,738	---	11,250	137,564	216,741	31,502	13,190	398,997	---	---	---	398,997
Hastings	22,217	2,074,288	6,823,812	1,533,922	2,375,358	353,269	231,978	13,392,627	4,819,686	4,065,000	985,238	23,262,551	1,705,000	106,800	1,165,884	26,240,235
Hatfield	54	7,482	2,195	4,717	485	---	54	14,933	767	---	---	15,700	10,796	---	---	26,496
Hawley	2,087	255,634	418,393	145,416	92,088	44,304	327,569	1,283,404	1,549,006	478,000	232,846	3,543,256	797,015	18,731	223,030	4,582,032
Hayfield	1,342	254,523	206,818	224,696	57,520	3,600	4,167	751,324	37,049	328,865	127,949	1,245,187	1,845,000	---	277,875	3,368,062
Hayward	249	73,982	35,839	35,450	7,630	---	3,775	156,676	17,677	10,000	8,708	193,061	---	---	---	193,061
Hazel Run	62	4,300	6,837	4,610	2,100	---	22,905	40,752	2,752	---	---	43,504	---	3,000	9,000	55,504
Hector	1,140	176,982	234,979	280,919	133,893	150,133	71,395	1,048,301	543,466	208,077	41,703	1,841,547	---	---	123,878	1,965,425
Heidelberg	122	5,767	3,860	3,547	---	---	3,472	16,646	691	---	---	17,337	---	---	---	17,337
Henderson	887	117,899	271,094	91,954	50,615	26,384	---	557,946	14,889	326,284	240,147	1,139,266	---	---	6,757	1,146,023
Hendricks	708	112,664	108,665	178,798	43,833	31,130	12,567	487,657	132,819	20,407	18,793	659,676	---	---	74,070	733,746
Hendrum	306	123,250	70,305	43,642	17,945	12,571	2,499	270,212	---	12,000	30,308	312,520	---	7,902	37,457	357,879
Henning	804	138,574	199,580	114,665	29,936	9,576	35,725	528,056	421,178	17,703	3,586	970,523	---	---	199,167	1,169,690
Henriette	69	20,713	1,326	4,430	---	---	9,121	35,590	---	---	---	35,590	---	---	---	35,590
Herman	433	84,155	123,397	130,060	26,954	11,141	39,881	415,588	28,295	55,135	44,853	543,871	---	10,614	42,969	597,454
Hermantown	9,545	836,593	2,261,162	570,976	182,912	69,386	1,918	3,922,947	1,536,756	1,330,070	1,042,014	7,831,787	---	---	---	7,831,787
Heron Lake	691	113,118	159,488	83,509	62,757	7,669	687	427,228	56,662	606,082	36,202	1,126,174	---	97,800	38,942	1,262,916
Hewitt	265	81,851	27,611	31,951	15,638	---	473	157,524	34,462	18,375	---	210,361	---	---	---	210,361

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Hibbing	16,313	1,711,614	5,697,701	2,574,205	2,467,263	411,620	2,272,681	15,135,084	2,203,729	1,093,653	171,428	18,603,894	---	---	366,282	18,970,176
Hill City	643	101,846	151,569	50,838	45,876	5,772	50,478	406,379	10,635	28,000	50,377	495,391	---	181,253	105,583	782,227
Hillman	38	6,139	---	6,465	1,449	---	3,755	17,808	---	---	---	17,808	---	---	---	17,808
Hills	688	88,624	64,409	53,875	51,017	5,014	---	262,939	182,773	---	---	445,712	---	---	---	445,712
Hilltop	781	254,123	279,217	130,774	2,486	---	12,454	679,054	20,847	40,000	4,100	744,001	---	82,200	35,756	861,957
Hinckley	1,805	408,776	255,809	225,042	68,214	56,611	---	1,014,452	165,016	170,000	38,255	1,387,723	---	---	60,750	1,448,473
Hitterdal	207	68,583	48,860	58,711	17,786	1,500	1,528	196,968	8,960	5,000	15,220	226,148	---	67,547	4,367	298,062
Hoffman	684	70,535	124,070	75,950	26,405	151,846	---	448,806	60,289	43,859	54,308	607,262	---	---	29,847	637,109
Hokah	576	169,231	142,771	87,120	84,529	---	---	483,651	91,257	12,000	48,044	634,952	---	---	815	635,767
Holdingford	710	140,121	95,843	66,356	11,673	---	---	313,993	539,347	173,500	46,799	1,073,639	---	---	158,757	1,232,396
Holland	185	22,514	30,345	45,229	3,689	---	10,176	111,953	---	---	---	111,953	---	9,000	2,682	123,635
Hollandale	303	59,053	34,814	22,938	10,204	---	21,801	148,810	26,822	---	---	175,632	---	30,000	---	205,632
Holloway	90	79,996	4,812	19,884	---	---	---	104,692	---	---	---	104,692	---	---	---	104,692
Holt	88	2,646	1,834	2,498	1,813	---	8,482	17,273	4,061	---	---	21,334	---	---	---	21,334
Hopkins	17,701	1,487,031	5,865,602	2,329,741	1,416,601	2,861,901	168,202	14,129,078	2,141,691	2,102,315	852,184	19,225,268	215,000	---	1,359,822	20,800,090
Houston	988	114,303	327,725	131,341	229,665	1,080	13,744	817,858	574,940	158,452	42,764	1,594,014	---	---	---	1,594,014
Howard Lake	1,978	405,644	550,066	188,440	71,547	110,877	172,541	1,499,115	687,257	244,000	138,482	2,568,854	6,145	5,000	318,701	2,898,700
Hoyt Lakes	2,017	870,154	788,391	588,202	650,299	21,159	12,796	2,931,001	444,845	495,178	48,184	3,919,208	---	16,514	172,478	4,108,200
Hugo	13,536	893,402	1,397,885	1,306,321	297,422	181,021	52,074	4,128,125	1,446,205	1,120,000	528,490	7,222,820	---	279,578	596,748	8,099,146
Humboldt	45	2,272	600	5,249	35	---	4,098	12,254	---	---	---	12,254	---	---	---	12,254
Hutchinson	14,148	2,103,242	3,623,400	2,609,878	2,164,374	687,323	647,341	11,835,558	5,844,312	2,725,000	592,101	20,996,971	2,535,000	---	822,150	24,354,121
Ihlen	61	12,907	6,365	5,221	---	---	8,734	33,227	---	---	---	33,227	---	---	---	33,227
Independence	3,553	519,188	1,185,266	345,415	41,348	---	38,156	2,129,373	299,176	133,000	47,404	2,608,953	---	---	153,820	2,762,773
International Falls	6,394	787,648	2,855,498	1,542,637	684,934	354,438	1,348,270	7,573,425	4,490,945	165,000	827,193	13,056,563	---	---	750,034	13,806,597
Inver Grove Heights	33,774	2,514,108	7,855,684	6,081,929	5,346,020	---	---	21,797,741	6,819,201	4,215,622	2,278,893	35,111,457	5,240,000	---	10,853,484	51,204,941
Iona	136	23,638	13,966	14,705	1,978	---	3,930	58,217	2,736	13,000	30,855	104,808	---	---	---	104,808
Iron Junction	85	112,051	2,020	2,122	---	---	---	116,193	422,818	---	---	539,011	---	---	---	539,011
Ironton	574	151,672	195,884	170,742	12,434	31,053	31,736	593,521	6,359	17,812	4,931	622,623	---	---	---	622,623
Isanti	5,286	518,042	1,223,993	377,517	206,679	657,058	6,162	2,989,451	1,253,695	580,000	197,996	5,021,142	---	10,129	49,334	5,080,605
Isle	765	224,615	269,849	247,858	---	---	---	742,322	36,827	63,272	14,760	857,181	---	---	7,000	864,181
Ivanhoe	551	74,910	140,840	133,561	97,226	122,053	22,894	591,484	98,697	10,788	10,263	711,232	---	---	69,920	781,152
Jackson	3,294	693,772	834,325	759,502	144,179	16,996	189,351	2,638,125	1,648,038	725,000	94,804	5,105,967	---	16,591	136,998	5,259,556
Janesville	2,268	411,007	400,891	231,426	47,202	86,451	10,285	1,187,262	188,640	1,058,923	261,902	2,696,727	---	---	159,561	2,856,288
Jasper	631	150,388	133,274	26,820	16,799	---	33,337	360,618	97,100	35,000	14,033	506,751	---	---	1,097	507,848
Jeffers	368	100,742	47,882	97,412	553	---	11,975	258,564	226,888	26,687	12,721	524,860	---	13,224	---	538,084
Jenkins	434	114,094	56,738	29,944	25,302	---	1,232	227,310	32,258	---	---	259,568	10,836	---	---	270,404
Johnson	29	7,841	533	14,739	---	---	329	23,442	---	---	---	23,442	---	---	10,300	33,742
Jordan	5,694	714,791	1,134,903	495,150	139,934	105,917	89,935	2,680,630	278,608	1,029,757	344,567	4,333,562	---	---	844,621	5,178,183
Kandiyohi	485	81,301	68,512	63,114	14,030	---	---	226,957	127,734	42,000	9,385	406,076	---	---	---	406,076
Karlstad	756	162,778	76,353	122,663	35,707	81,012	72,995	551,508	91,058	106,883	30,196	779,645	---	---	---	779,645

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Kasota	670	109,757	98,961	95,216	29,071	---	---	333,005	45,213	---	---	378,218	---	---	---	378,218
Kasson	6,010	451,350	1,015,580	272,142	688,388	219,490	48,581	2,695,531	369,719	422,692	231,117	3,719,059	725,000	---	522,736	4,966,795
Keewatin	1,067	125,124	387,709	442,821	87,531	12,010	20,402	1,075,597	9,943	14,426	5,822	1,105,788	---	---	---	1,105,788
Kelliher	264	71,936	50,985	58,662	17,824	139,310	---	338,717	39,852	20,000	6,890	405,459	---	---	---	405,459
Kellogg	450	134,660	111,438	51,897	30,914	---	---	328,909	280,788	30,000	17,208	656,905	---	488	---	657,393
Kennedy	193	47,492	23,381	55,642	54,380	5,100	22,247	208,242	85,965	7,920	38	302,165	---	---	---	302,165
Kenneth	68	11,502	6,555	12,913	1,050	---	---	32,020	---	---	---	32,020	---	---	---	32,020
Kensington	288	31,360	49,327	21,456	16,740	3,358	4,576	126,817	287,138	---	---	413,955	---	---	---	413,955
Kent	80	10,274	1,599	15,417	3,749	---	2,244	33,283	---	---	---	33,283	---	---	---	33,283
Kenyon	1,818	269,193	376,405	205,806	209,555	32,024	43,500	1,136,483	66,107	90,000	37,879	1,330,469	---	---	47,000	1,377,469
Kerkhoven	752	143,641	128,447	123,597	68,926	3,161	---	467,772	520,363	64,369	35,326	1,087,830	---	---	---	1,087,830
Kerrick	64	6,000	36,010	7,793	800	---	8,885	59,488	10,528	---	---	70,016	---	---	---	70,016
Kettle River	180	54,172	40,560	22,596	12,455	---	11,533	141,316	5,558	62,600	31,939	241,413	---	---	---	241,413
Kiester	499	95,642	73,552	78,744	11,237	28,507	11,447	299,129	106,022	65,000	31,335	501,486	---	---	---	501,486
Kilkenny	134	49,331	93,410	9,389	17,720	---	4,272	174,122	35,024	---	---	209,146	---	111,109	5,489	325,744
Kimball	769	140,891	372,167	115,445	18,009	36,006	---	682,518	154,718	79,899	89,039	1,006,174	---	---	7,456	1,013,630
Kinbrae	12	1,458	164	3,642	---	---	480	5,744	---	---	---	5,744	---	---	---	5,744
Kingston	161	9,351	4,507	11,026	2,098	---	23,638	50,620	---	---	---	50,620	---	---	10,000	60,620
Kinney	169	44,600	63,545	108,745	13,578	---	4,292	234,760	1,374	---	---	236,134	---	81,245	117,101	434,480
La Crescent	4,883	335,378	1,212,668	811,622	819,419	77,728	132,124	3,388,939	218,097	360,000	147,225	4,114,261	---	130,000	---	4,244,261
La Prairie	662	85,065	18,495	25,970	11,190	---	91,566	232,286	13,587	---	---	245,873	---	---	11,169	257,042
La Salle	87	20,183	13,303	10,826	12,541	---	3,323	60,176	---	---	---	60,176	---	10,000	---	70,176
Lafayette	500	91,776	75,735	33,900	35,140	---	1,869	238,420	891,596	---	94	1,130,110	---	---	---	1,130,110
Lake Benton	677	139,750	134,376	141,797	43,525	56,482	24,949	540,879	16,416	28,673	9,567	595,535	---	---	15,314	610,849
Lake Bronson	225	51,526	42,057	41,142	16,191	---	45,379	196,295	---	5,000	30,756	232,051	---	---	---	232,051
Lake City	5,053	715,962	1,955,802	411,362	624,101	627,418	598,880	4,933,525	589,607	297,493	74,348	5,894,973	---	150,000	---	6,044,973
Lake Crystal	2,540	473,758	575,962	606,981	199,717	---	503,205	2,359,623	42,773	539,818	179,745	3,121,959	---	---	370,188	3,492,147
Lake Elmo	8,063	1,016,898	996,733	438,249	168,747	---	9,380	2,630,007	1,029,183	344,000	245,712	4,248,902	40,000	110,388	204,972	4,604,262
Lake Henry	105	42,884	61,260	5,068	511	---	8,448	118,171	---	10,488	---	128,659	---	---	---	128,659
Lake Lillian	239	48,046	63,080	35,010	24,818	15,000	7,720	193,674	62,239	---	---	255,913	---	---	---	255,913
Lake Park	783	123,962	172,335	104,700	39,405	1,195	7,345	448,942	271,586	---	---	720,528	---	---	---	720,528
Lake Saint Croix Beach	1,052	225,350	130,925	183,515	43,943	---	35,340	619,073	---	26,000	12,635	657,708	---	---	25,398	683,106
Lake Shore	1,005	252,023	274,933	161,563	8,086	---	1,575	698,180	192,550	---	---	890,730	---	---	179,849	1,070,579
Lake Wilson	248	29,573	40,036	76,379	4,186	29,226	3,537	182,937	27,066	221,497	34,928	466,428	---	12,559	278,582	757,569
Lakefield	1,690	178,504	272,430	242,881	112,859	408,508	---	1,215,182	110,377	135,000	79,366	1,539,925	---	3	1,024,339	2,564,267
Lakeland	1,796	248,548	231,434	410,127	16,025	3,133	37,124	946,391	273,445	195,000	68,178	1,483,014	---	---	69,686	1,552,700
Lakeland Shores	311	38,908	42,173	33,442	1,200	---	5,572	121,295	---	---	---	121,295	---	---	14,500	135,795
Lakeville	56,534	3,074,108	10,562,091	3,131,073	3,047,906	322,888	289,532	20,427,598	10,234,128	7,375,000	4,025,610	42,062,336	---	---	2,524,276	44,586,612
Lamberton	826	108,923	499,730	101,317	159,009	---	113,624	982,603	1,679,596	62,183	72,425	2,796,807	---	5,000	95,712	2,897,519
Lancaster	338	91,596	55,955	20,415	46,126	75,354	457	289,903	74,314	---	---	364,217	---	30,306	8,262	402,785

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Landfall	767	168,367	134,505	150,443	72,313	---	180,693	706,321	52,266	34,193	---	792,780	---	---	---	792,780
Lanesboro	754	130,342	209,040	180,442	256,333	20,775	---	796,932	398,089	93,117	44,506	1,332,644	---	12,000	183,412	1,528,056
Laporte	108	22,665	2,935	11,013	4,959	---	---	41,572	---	---	---	41,572	---	3,621	---	45,193
Lastrup	104	7,827	876	5,967	5,857	---	7,297	27,824	---	---	---	27,824	---	---	---	27,824
Lauderdale	2,398	257,596	632,748	91,649	88,421	---	26,132	1,096,546	61,754	615,000	28,365	1,801,665	---	---	204,363	2,006,028
Le Center	2,506	315,283	450,251	542,686	35,368	99,185	---	1,442,773	11,004	413,626	303,326	2,170,729	---	---	---	2,170,729
Le Sueur	4,045	350,990	1,062,168	473,877	791,314	4,714,831	350,227	7,743,407	1,028,861	1,589,356	941,646	11,303,270	---	---	303,400	11,606,670
Lengby	84	20,607	1,261	6,257	2,372	---	10,734	41,231	1,080	---	---	42,311	---	---	---	42,311
Leonard	41	2,609	160	4,375	---	---	2,435	9,579	1,585	---	---	11,164	---	2,100	---	13,264
Leonidas	52	57,677	6,175	15,932	393	---	4,244	84,421	18,564	---	---	102,985	---	---	---	102,985
LeRoy	932	102,028	103,369	160,719	121,714	53,979	4,896	546,705	340,051	194,492	37,155	1,118,403	---	---	50,049	1,168,452
Lester Prairie	1,720	187,826	346,853	177,054	111,622	---	95,720	919,075	154,580	---	---	1,073,655	---	---	---	1,073,655
Lewiston	1,613	121,158	359,378	141,134	138,351	35,093	---	795,114	497,981	116,171	101,981	1,511,247	---	128,000	20,000	1,659,247
Lewisville	250	75,539	25,662	11,471	---	---	---	112,672	95,789	3,000	9,055	220,516	---	---	---	220,516
Lexington	2,078	365,010	841,771	154,868	42,086	---	14,684	1,418,419	93,509	437,000	49,897	1,998,825	---	---	137,654	2,136,479
Lilydale	631	239,569	293,221	1,830	---	---	1,483,147	2,017,767	---	896,715	1,931	2,916,413	---	---	---	2,916,413
Lindstrom	4,464	342,388	748,678	236,522	171,916	187,076	44,901	1,731,481	406,920	335,777	182,644	2,656,822	---	21,212	1,012,372	3,690,406
Lino Lakes	20,505	1,774,015	3,791,329	2,153,209	1,059,191	624,654	173,645	9,576,043	4,208,725	2,030,000	983,129	16,797,897	565,000	---	2,905,593	20,268,490
Lismore	227	52,949	43,692	49,081	2,754	---	16,483	164,959	9,571	---	---	174,530	---	---	---	174,530
Litchfield	6,721	718,873	1,658,310	787,022	987,727	55,056	227,747	4,434,735	4,051,427	415,000	410,702	9,311,864	2,140,000	197,446	702,617	12,351,927
Little Canada	9,839	568,468	1,796,670	1,019,635	579,399	151,654	499,770	4,615,596	1,244,143	590,756	552,427	7,002,922	---	---	1,739,981	8,742,903
Little Falls	8,331	618,868	1,690,550	1,506,731	507,648	676,288	236,318	5,236,403	1,450,773	6,143,600	863,121	13,693,897	---	126,628	2,037,369	15,857,894
Littlefork	646	158,510	202,858	166,029	66,269	8,373	24,581	626,620	41,528	25,200	25,565	718,913	---	---	40,268	759,181
Long Beach	337	28,170	15,590	34,603	5,946	---	1,170	85,479	---	---	---	85,479	14,047	12,944	---	112,470
Long Lake	1,775	271,286	813,282	163,383	84,667	17,661	---	1,350,279	354,386	210,000	39,157	1,953,822	---	---	125,269	2,079,091
Long Prairie	3,445	386,351	532,373	294,291	35,619	175,940	101,976	1,526,550	3,012,152	300,000	149,883	4,988,585	---	4,445	315,905	5,308,935
Longville	154	112,142	49,537	53,015	22,375	---	116,148	353,217	36,300	---	---	389,517	---	---	---	389,517
Lonsdale	3,721	387,336	629,244	396,039	224,026	28,364	---	1,665,009	97,580	560,000	215,829	2,538,418	---	---	3,955	2,542,373
Loretto	652	79,748	109,849	98,263	61,817	10,066	2,390	362,133	26,194	76,000	2,816	467,143	---	62,249	14,299	543,691
Louisburg	47	9,088	122	4,490	2,495	---	4,822	21,017	4,100	---	---	25,117	---	---	---	25,117
Lowry	296	68,961	56,521	54,015	---	16,707	6,266	202,470	476,617	50,000	26,886	755,973	---	---	2,750	758,723
Lucan	189	33,227	52,132	36,435	40,153	---	22,320	184,267	---	---	---	184,267	---	---	---	184,267
Luverne	4,745	506,873	1,042,059	584,215	779,066	300,127	251,506	3,463,846	302,717	287,059	117,222	4,170,844	---	18,000	344,250	4,533,094
Lyle	550	45,978	54,874	52,665	20,535	1,700	---	175,752	18,671	14,000	10,170	218,593	---	---	---	218,593
Lynd	449	27,033	34,434	112,121	---	---	16,636	190,224	6,870	20,000	13,021	230,115	---	---	25,000	255,115
Mabel	781	73,351	179,305	163,835	84,906	30,279	63,097	594,773	974,888	16,334	9,373	1,595,368	---	---	92,822	1,688,190
Madelia	2,307	346,990	554,776	301,417	786,484	14,458	254,807	2,258,932	---	565,446	121,795	2,946,173	---	---	---	2,946,173
Madison	1,542	352,790	407,781	195,493	255,794	133,872	102,229	1,447,959	1,357,139	55,000	319,853	3,179,951	---	---	316,868	3,496,819
Madison Lake	1,033	133,525	249,411	112,669	10,535	5,054	905	512,099	104,329	113,000	28,148	757,576	105,000	---	89,363	951,939
Magnolia	217	33,026	25,652	10,504	1,075	---	9,162	79,419	---	---	---	79,419	---	14,000	---	93,419

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Mahnomen	1,215	272,967	403,140	125,659	15,864	66,037	31,228	914,895	78,652	104,746	26,627	1,124,920	---	92,665	18,703	1,236,288
Mahtomedi	7,645	1,251,262	1,176,667	631,346	282,368	107,526	83,848	3,533,017	915,515	1,425,000	402,783	6,276,315	---	---	2,530,436	8,806,751
Manchester	54	7,964	5,993	3,834	869	---	3,794	22,454	31,205	---	---	53,659	---	---	24,663	78,322
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Mankato	39,628	1,049,803	10,782,536	4,381,954	3,306,475	932,600	---	20,453,368	12,898,974	9,270,000	2,134,957	44,757,299	4,140,000	---	4,638,237	53,535,536
Mantorville	1,205	199,900	144,767	108,027	61,013	12,488	---	526,195	338,919	121,000	69,202	1,055,316	---	393,177	220,000	1,668,493
Maple Grove	62,436	5,299,530	13,003,778	4,898,643	4,773,149	967,188	5,310,798	34,253,086	39,478,759	5,805,000	4,385,362	83,922,207	1,975,000	9,040,582	34,919,481	129,857,270
Maple Lake	2,081	249,930	440,372	173,327	39,067	23,063	116,753	1,042,512	279,599	785,000	120,905	2,228,016	---	10,000	636,345	2,874,361
Maple Plain	1,786	344,081	815,994	187,628	35,056	30,869	19,336	1,432,964	323,928	60,859	16,029	1,833,780	---	27,300	228,525	2,089,605
Mapleton	1,761	98,244	341,051	240,010	21,712	3,286	---	704,303	265,386	341,900	155,343	1,466,932	---	---	82,230	1,549,162
Mapleview	177	66,413	64,728	22,997	16,066	---	19,070	189,274	44,911	---	3,825	238,010	---	---	---	238,010
Maplewood	38,374	3,263,493	9,943,903	2,256,454	1,976,729	476,182	199,281	18,116,042	15,477,220	10,955,000	3,236,774	47,785,036	---	592,399	1,159,182	49,536,617
Marble	700	213,003	72,321	166,478	41,005	---	44,714	537,521	17,447	36,119	8,030	599,117	---	102,138	132,657	833,912
Marietta	162	51,640	37,081	22,804	1,407	---	42,198	155,130	643	---	---	155,773	---	---	---	155,773
Marine on Saint Croix	688	240,956	100,791	45,142	43,917	---	137,730	568,536	126,393	10,000	400	705,329	---	---	231,833	937,162
Marshall	13,767	1,861,197	2,954,375	2,745,516	2,268,305	1,055,476	367,957	11,252,826	10,740,032	5,600,437	513,088	28,106,383	---	5,088	1,686,337	29,797,808
Mayer	1,756	248,939	210,373	106,030	30,402	20,421	4,137	620,302	198,145	598,395	128,059	1,544,901	---	---	101,873	1,646,774
Maynard	363	117,031	43,456	162,352	23,658	21,870	18,231	386,598	9,971	41,996	27,428	465,993	---	19,304	1,735	487,032
Mazeppa	844	209,606	125,302	87,258	59,380	9,111	3,808	494,465	234,623	85,000	47,764	861,852	---	---	---	861,852
McGrath	79	34,049	4,976	4,220	56	---	244	43,545	177,130	---	---	220,675	---	---	---	220,675
McGregor	390	93,048	266,418	102,639	29,326	35,655	48,574	575,660	47,812	9,146	2,448	635,066	---	---	49,768	684,834
McIntosh	621	130,191	38,194	93,021	24,331	177,807	---	463,544	16,825	51,275	4,005	535,649	79,626	88,675	13,422	717,372
McKinley	128	62,342	9,553	17,483	6,447	---	13,186	109,011	6,178	---	---	115,189	---	18,750	82,284	216,223
Meadowlands	133	64,465	4,125	5,142	526	---	12,844	87,102	---	---	---	87,102	---	---	4,000	91,102
Medford	1,243	197,806	117,162	126,444	84,956	15,562	---	541,930	168,608	414,374	72,199	1,197,111	---	---	2,844	1,199,955
Medicine Lake	371	46,092	73,492	31,090	16,504	---	69,650	236,828	135,330	---	---	372,158	---	---	---	372,158
Medina	4,916	933,842	1,970,633	526,884	173,278	245,439	18,699	3,868,775	1,965,011	325,000	173,897	6,332,683	---	---	798,618	7,131,301
Meire Grove	180	14,861	2,562	11,939	---	---	9,614	38,976	34,357	---	---	73,333	8,699	---	---	82,032
Melrose	3,622	494,674	671,057	499,404	54,358	216,250	4,515	1,940,258	172,275	315,000	266,518	2,694,051	---	---	985,911	3,679,962
Menahga	1,300	179,201	269,046	136,396	36,477	201,432	35,981	858,533	375,594	177,000	59,344	1,470,471	---	---	56,961	1,527,432
Mendota	204	62,551	100,297	40,606	8,834	---	9,187	221,475	---	14,000	1,393	236,868	---	---	---	236,868
Mendota Heights	11,098	1,312,912	3,505,965	1,186,044	670,396	---	29,490	6,704,807	2,881,315	760,000	490,026	10,836,148	350,000	155,119	2,065,325	13,406,592
Mentor	153	103,000	57,649	44,268	---	---	---	204,917	193,900	---	---	398,817	---	---	36,804	435,621
Middle River	304	70,514	54,884	24,202	46,775	4,104	2,486	202,965	281,700	---	---	484,665	---	---	3,255	487,920
Miesville	125	29,859	76,164	6,840	10,242	---	---	123,105	49,616	3,486	---	176,207	---	---	---	176,207
Milaca	2,944	352,782	663,899	218,425	172,117	81,703	86,477	1,575,403	291,593	295,000	140,304	2,302,300	355,000	18,750	186,429	2,862,479
Milan	365	94,362	56,351	19,326	23,695	5,125	---	198,859	18,094	---	---	216,953	---	---	---	216,953
Millerville	105	13,078	50,624	5,621	3,146	---	---	72,469	2,575	---	---	75,044	---	---	---	75,044
Millville	184	15,726	4,483	28,051	8,527	---	2,533	59,320	---	---	---	59,320	---	---	---	59,320
Milroy	251	121,026	21,860	64,021	9,220	2,721	---	218,848	13,080	---	---	231,928	---	---	8,350	240,278

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Miltona	419	92,792	31,254	22,010	16,102	---	1,378	163,536	18,991	85,772	39,052	307,351	---	1,000	82,045	390,396
Minneapolis	387,873	80,525,000	260,307,000	49,918,000	73,733,000	137,579,000	16,014,000	618,076,000	62,808,000	96,947,000	26,247,000	804,078,000	186,550,000	24,003,000	111,327,000	1,125,958,000
Minneiska	109	8,434	4,285	36,713	7,151	---	1,255	57,838	---	---	---	57,838	---	---	---	57,838
Minneota	1,392	183,693	256,249	233,145	148,136	70,584	105,886	997,693	268,573	212,500	80,139	1,558,905	---	---	561,031	2,119,936
Minnesota City	201	19,410	5,116	21,898	15,546	1,700	23,731	87,401	---	---	---	87,401	---	---	---	87,401
Minnesota Lake	688	79,527	182,731	101,412	33,843	---	---	397,513	91,399	55,000	32,090	576,002	---	---	---	576,002
Minnetonka	50,046	3,754,607	11,502,006	4,070,497	4,732,486	2,785,506	1,345,973	28,191,075	23,324,231	605,000	402,013	52,522,319	3,080,000	---	281,400	55,883,719
Minnetonka Beach	544	310,613	223,250	145,855	32,388	---	69,182	781,288	19,147	95,000	38,897	934,332	---	---	---	934,332
Minnetrista	6,450	1,119,220	2,133,288	935,129	96,273	---	46,791	4,330,701	875,538	387,335	384,548	5,978,122	---	---	---	5,978,122
Mizpah	56	4,798	246	1,896	1,261	---	2,760	10,961	2,000	---	---	12,961	---	---	---	12,961
Montevideo	5,360	540,393	1,253,565	669,126	701,679	107,370	413,082	3,685,215	1,940,896	743,929	214,281	6,584,321	2,143	55,500	330,753	6,972,717
Montgomery	2,952	445,811	794,224	407,225	130,957	240,893	81,877	2,100,987	258,393	399,711	231,821	2,990,912	734,306	17,577	---	3,742,795
Monticello	12,840	2,039,270	1,728,409	1,675,222	2,419,369	1,198,449	495,693	9,556,412	4,067,251	4,860,000	1,383,095	19,866,758	---	---	4,997,164	24,863,922
Montrose	2,923	339,581	309,778	121,362	102,678	73,672	---	947,071	453,875	130,000	127,112	1,658,058	---	---	180,427	1,838,485
Moorhead	38,516	2,824,387	11,007,269	10,445,102	3,251,587	945,902	2,161,472	30,635,719	39,397,807	7,596,339	7,382,256	85,012,121	7,821,425	593,774	1,110,474	94,537,794
Moose Lake	2,791	522,601	367,643	228,090	327,664	---	11,045	1,457,043	947,646	88,994	78,683	2,572,366	13,788	26,523	---	2,612,677
Mora	3,557	462,620	709,693	539,545	272,021	234,118	151,514	2,369,511	999,149	200,500	118,461	3,687,621	---	---	1,005,208	4,692,829
Morgan	896	153,602	189,797	153,540	174,466	4,266	47,867	723,538	93,705	124,627	54,711	996,581	---	---	---	996,581
Morris	5,343	627,814	1,197,022	1,053,787	520,086	28,675	702,590	4,129,974	1,123,169	669,294	427,741	6,350,178	---	---	572,810	6,922,988
Morristown	986	79,276	199,541	160,364	29,926	1,570	30,984	501,661	6,070	50,000	25,024	582,755	75,024	---	---	657,779
Morton	406	116,101	112,003	52,690	28,005	26,997	19,332	355,128	653,572	19,122	10,973	1,038,795	---	---	---	1,038,795
Motley	673	137,601	193,327	162,769	3,437	56,140	4,035	557,309	967,681	50,000	48,831	1,623,821	---	138,102	---	1,761,923
Mound	9,084	1,112,840	3,346,703	712,150	556,701	51,441	8,263	5,788,098	3,601,348	1,548,000	1,360,812	12,298,258	4,349,714	---	570,615	17,218,587
Mounds View	12,136	896,475	2,535,817	557,024	967,287	2,082,925	30,933	7,070,461	3,251,246	302,737	49,016	10,673,460	---	340,000	7,075,824	18,089,284
Mountain Iron	2,859	1,331,979	610,790	785,025	392,370	211,532	---	3,331,696	3,933,468	256,000	111,181	7,632,345	---	70,350	997,046	8,699,741
Mountain Lake	2,111	217,253	468,443	233,591	241,281	338,684	83,590	1,582,842	999,742	247,500	134,031	2,964,115	---	---	---	2,964,115
Murdock	273	148,912	36,366	6,181	---	---	---	191,459	---	14,000	8,428	213,887	---	---	---	213,887
Myrtle	47	14,979	12,338	5,446	1,835	---	---	34,598	10,791	---	---	45,389	---	216	---	45,605
Nashua	68	2,362	4,953	1,761	400	---	600	10,076	250	---	---	10,326	100	---	---	10,426
Nashwauk	982	182,893	539,733	425,782	91,313	250,957	149,235	1,639,913	13,015,530	129,450	44,582	14,829,475	---	---	467,021	15,296,496
Nassau	72	8,004	15,522	25,202	5,064	---	40,535	94,327	---	---	---	94,327	---	---	---	94,327
Nelson	183	21,320	3,164	26,101	1,354	---	9,726	61,665	---	10,836	---	72,501	---	---	---	72,501
Nerstrand	294	52,296	25,105	33,804	4,437	---	17,305	132,947	32,640	5,820	8,592	179,999	---	---	---	179,999
Nevis	393	102,460	225,323	52,702	21,188	---	275	401,948	142,382	26,950	1,660	572,940	---	---	455	573,395
New Auburn	451	147,140	73,975	38,757	15,399	456	14,166	289,893	44,144	61,215	56,233	451,485	---	---	54,847	506,332
New Brighton	21,496	1,563,831	4,868,047	840,665	2,521,209	1,135,598	5,247,223	16,176,573	3,713,523	3,515,000	2,190,988	25,596,084	3,640,000	371,231	7,646,498	37,253,813
New Germany	374	93,165	86,613	30,533	18,358	---	26,902	255,571	279,057	26,018	34,486	595,132	---	---	10,000	605,132
New Hope	20,486	1,560,511	5,933,201	1,079,884	1,560,486	289,650	---	10,423,732	7,185,778	1,005,000	341,793	18,956,303	---	2,000,000	2,569,216	23,525,519
New London	1,260	136,453	370,978	156,538	40,894	43,573	20,365	768,801	710,627	287,298	124,345	1,891,071	---	---	62,634	1,953,705
New Munich	322	34,944	68,745	42,010	12,038	---	1,570	159,307	---	---	---	159,307	---	---	---	159,307

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
New Prague	7,351	662,577	1,382,942	827,567	237,909	80,000	45,647	3,236,642	1,391,361	1,692,326	707,582	7,027,911	---	121,270	259,843	7,409,024
New Richland	1,214	160,287	368,999	157,136	48,567	10,215	252,864	998,068	208,084	68,500	45,778	1,320,430	---	---	3,000	1,323,430
New Trier	112	25,518	757	3,116	1,535	---	1,472	32,398	426	---	---	32,824	---	---	---	32,824
New Ulm	13,467	1,763,037	3,159,771	2,607,634	3,336,518	477,485	1,682,327	13,026,772	5,116,924	2,902,001	687,233	21,732,930	49,639	---	5,513,145	27,295,714
New York Mills	1,195	289,613	347,862	133,048	224,048	398,373	502	1,393,446	415,085	282,021	169,961	2,260,513	940,000	---	173,074	3,373,587
Newfolden	374	80,132	22,284	38,526	12,082	200,752	39,553	393,329	13,190	45,000	5,798	457,317	---	---	5,965	463,282
Newport	3,449	812,164	989,367	449,533	354,208	750	640,671	3,246,693	253,880	861,000	56,381	4,417,954	---	12,000	871,897	5,301,851
Nicollet	1,091	116,282	36,204	166,874	15,950	600	2,701	338,611	21,204	439,000	169,560	968,375	16,072	---	3,722	988,169
Nielsville	89	30,398	6,372	6,593	2,916	---	---	46,279	2,362	---	---	48,641	---	---	---	48,641
Nimrod	71	5,285	1,556	2,307	546	---	6,696	16,390	---	---	---	16,390	---	---	---	16,390
Nisswa	1,979	355,558	673,985	381,711	186,843	104,912	970	1,703,979	205,464	256,381	108,598	2,274,422	---	---	607,914	2,882,336
Norcross	70	20,770	2,521	16,541	---	---	---	39,832	11,043	---	---	50,875	---	---	---	50,875
North Branch	10,122	1,944,619	1,635,439	1,052,539	202,634	---	---	4,835,231	126,947	3,658,276	1,272,881	9,893,335	---	---	495,318	10,388,653
North Mankato	13,426	937,067	2,093,243	1,870,220	1,528,750	4,356,875	154,165	10,940,320	4,868,805	4,441,000	958,500	21,208,625	---	---	3,575,135	24,783,760
North Oaks	4,539	424,278	852,294	26,945	28,001	---	365,745	1,697,263	926,603	---	---	2,623,866	---	---	390,966	3,014,832
North Saint Paul	11,485	664,048	2,688,514	977,584	551,322	102,002	39,972	5,023,442	1,975,593	674,231	498,235	8,171,501	---	193,088	485,684	8,850,273
Northfield	20,454	2,320,974	3,552,039	2,013,997	2,092,893	176,089	540,901	10,696,893	3,160,934	2,079,900	672,348	16,610,075	---	224,291	1,716,664	18,551,030
Northome	202	69,147	41,872	23,627	19,636	6,246	21,205	181,733	301,497	---	---	483,230	479	---	1,000	484,709
Northrop	223	16,389	32,622	30,097	2,254	---	3,088	84,450	1,964	---	---	86,414	---	---	---	86,414
Norwood Young America	3,558	509,685	365,657	367,002	244,281	254,502	4,237	1,745,364	753,939	355,000	690,620	3,544,923	---	---	701,830	4,246,753
Nowthen	4,469	395,030	177,437	405,273	30,862	---	25,735	1,034,337	325,073	119,626	34,433	1,513,469	---	---	74,051	1,587,520
Oak Grove	8,045	891,093	842,831	494,466	69,346	6,588	47,038	2,351,362	1,201,180	198,220	113,140	3,863,902	---	295,046	692,946	4,851,894
Oak Park Heights	4,593	1,178,710	1,351,567	386,348	129,327	---	219,607	3,265,559	767,988	255,000	266,675	4,555,222	---	---	833,690	5,388,912
Oakdale	27,538	2,658,410	5,492,408	1,766,577	1,329,677	387,061	---	11,634,133	10,447,884	3,400,000	753,522	26,235,539	---	---	2,161,480	28,397,019
Odessa	136	46,959	5,609	12,592	2,203	---	10,084	77,447	6,057	---	---	83,504	---	4,472	---	87,976
Odin	106	51,068	20,260	15,181	2,220	---	10,825	99,554	4,000	---	---	103,554	---	196,627	---	300,181
Ogema	192	15,468	15,246	15,431	3,639	---	33,943	83,727	---	19,100	21,469	124,296	---	44,136	---	168,432
Ogilvie	362	79,680	90,600	26,342	4,482	---	3,894	204,998	---	35,000	13,012	253,010	---	---	5,128	258,138
Okabena	189	42,655	28,796	27,066	2,528	---	15,363	116,408	23,339	5,000	13,855	158,602	---	---	---	158,602
Oklee	441	159,101	58,869	58,070	11,853	25,943	---	313,836	10,924	10,821	4,770	340,351	---	---	19,265	359,616
Olivia	2,479	452,522	573,200	482,354	121,489	40,909	45,528	1,716,002	624,596	786,544	268,044	3,395,186	1,225,000	---	813,724	5,433,910
Onamia	875	118,094	281,784	57,471	5,735	37,197	22,782	523,063	40,516	---	15	563,594	---	---	---	563,594
Ormsby	131	22,537	46,885	11,019	7,260	---	---	87,701	20,357	1,307	3,998	113,363	---	32,355	---	145,718
Orono	7,438	1,294,803	3,297,874	458,040	241,789	---	106,649	5,399,155	863,050	2,285,000	357,525	8,904,730	---	---	360,000	9,264,730
Oronoco	1,303	161,550	128,324	206,482	149,296	---	1,447	647,099	276,723	70,271	33,575	1,027,668	---	86,703	77,960	1,192,331
Orr	268	111,318	97,068	23,925	172,224	62,705	---	467,240	55,775	---	---	523,015	---	---	6,407	529,422
Ortonville	1,896	477,497	498,485	345,169	354,017	76,720	125,807	1,877,695	97,800	355,000	38,782	2,369,277	---	---	100,000	2,469,277
Osakis	1,742	248,293	375,162	241,160	29,758	88,217	6,244	988,834	47,354	216,111	120,052	1,372,351	---	---	55,652	1,428,003
Oslo	330	339,684	1,491,877	107,161	13,479	---	---	1,952,201	1,394,083	12,854	1,535	3,360,673	---	49,863	---	3,410,536
Osseo	2,430	524,937	782,588	161,057	35,914	594,166	---	2,098,662	257,016	796,031	421,369	3,573,078	1,660,000	---	466,877	5,699,955

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Ostrander	254	124,246	24,422	10,237	5,316	---	---	164,221	---	---	---	164,221	---	---	---	164,221
Otsego	13,816	887,847	1,586,504	974,557	246,075	12,353	---	3,707,336	1,178,526	745,000	575,469	6,206,331	---	---	2,025,009	8,231,340
Ottertail	576	162,695	35,932	58,073	37,292	---	19,473	313,465	38,000	45,821	15,441	412,727	---	---	23,519	436,246
Owatonna	25,572	2,065,066	5,604,482	2,735,767	4,132,467	1,725,492	415,488	16,678,762	5,235,954	3,085,000	515,099	25,514,815	---	100,000	1,303,508	26,918,323
Palisade	163	31,144	54,946	7,180	---	---	5,412	98,682	16,966	10,159	1,841	127,648	---	---	---	127,648
Park Rapids	3,708	663,167	1,098,950	439,435	157,629	635,023	216,229	3,210,433	4,380,667	1,125,150	616,505	9,332,755	1,355,000	---	1,822,792	12,510,547
Parkers Prairie	1,011	250,584	248,770	128,929	88,195	70,733	---	787,211	333	55,000	15,668	858,212	---	---	89,751	947,963
Paynesville	2,434	318,502	540,971	184,477	147,820	101,921	107,767	1,401,458	523,395	1,125,000	166,197	3,216,050	---	81,258	409,146	3,706,454
Pease	241	26,717	1,721	7,315	5,023	---	3,203	43,979	422	35,000	17,224	96,625	---	---	9,643	106,268
Pelican Rapids	2,476	240,715	657,084	228,566	365,375	475,322	47,685	2,014,747	383,725	1,244,795	182,325	3,825,592	1,959	50,554	144,691	4,022,796
Pemberton	248	91,181	64,877	47,559	1,578	---	---	205,195	27,290	52,160	47,202	331,847	---	---	11,607	343,454
Pennock	509	86,961	44,288	81,568	18,805	---	---	231,622	---	65,000	34,215	330,837	---	---	36,373	367,210
Pequot Lakes	2,176	402,171	769,744	278,897	32,872	69,446	13,128	1,566,258	72,864	113,749	22,117	1,774,988	---	---	600	1,775,588
Perham	2,995	301,169	699,879	257,298	411,649	1,032,296	92,815	2,795,106	2,466,242	1,128,226	504,769	6,894,343	1,635,000	---	323,694	8,853,037
Perley	92	25,612	46,139	1,504	9,971	---	8,851	92,077	---	14,195	---	106,272	---	---	---	106,272
Peterson	197	59,953	2,328	43,247	1,336	---	---	106,864	---	---	---	106,864	---	---	---	106,864
Pierz	1,401	180,632	229,859	107,132	12,821	679,349	80	1,209,873	92,239	426,000	21,838	1,749,950	---	---	---	1,749,950
Pillager	466	111,020	73,957	88,848	---	721	7,381	281,927	---	165,253	85,610	532,790	---	---	---	532,790
Pine City	3,119	535,654	583,848	411,303	193,684	71,156	65,476	1,861,121	58,277	1,417,000	214,003	3,550,401	---	---	370,932	3,921,333
Pine Island	3,260	541,205	768,561	433,526	251,472	185,410	1,495	2,181,669	424,099	409,044	308,269	3,323,081	---	---	303,902	3,626,983
Pine River	940	129,316	349,069	170,563	52,656	102,706	168,792	973,102	32,893	---	7,313	1,013,308	---	---	---	1,013,308
Pine Springs	408	21,471	6,800	35,209	---	---	10,696	74,176	---	---	---	74,176	---	---	---	74,176
Pipestone	4,308	548,595	753,883	815,601	851,708	211,472	366,508	3,547,767	417,206	869,557	278,318	5,112,848	---	2,892,396	81,943	8,087,187
Plainview	3,348	352,146	938,502	339,455	394,292	187,825	29,547	2,241,767	1,746,260	67,000	118,960	4,173,987	---	---	---	4,173,987
Plato	319	41,307	82,495	57,921	35,407	---	---	217,130	23,259	---	---	240,389	---	---	10,000	250,389
Plummer	296	109,635	34,135	21,182	3,208	---	---	168,160	24,295	17,826	1,619	211,900	---	163,619	7,900	383,419
Plymouth	71,263	4,177,043	13,478,006	5,132,484	6,806,012	5,410,290	3,844,658	38,848,493	10,289,267	1,445,000	651,984	51,234,744	3,950,000	866,146	11,099,148	67,150,038
Porter	180	17,745	64,915	21,885	7,249	46,758	10,289	168,841	2,954	5,849	3,383	181,027	---	---	9,232	190,259
Preston	1,322	413,334	347,139	228,978	198,425	281,180	3,053	1,472,109	98,258	577,479	46,327	2,194,173	---	---	302,629	2,496,802
Princeton	4,698	571,698	1,368,107	624,473	279,507	177,322	28,199	3,049,306	358,620	343,000	103,096	3,854,022	---	35,500	567,008	4,456,530
Prinsburg	496	43,918	48,914	117,723	16,064	---	---	226,619	44,125	---	---	270,744	---	4,325	---	275,069
Prior Lake	23,010	2,246,307	4,304,492	1,814,044	1,731,248	98,114	---	10,194,205	3,886,826	2,820,000	1,647,581	18,548,612	825,000	519,899	2,119,310	22,012,821
Proctor	3,058	397,835	836,609	314,239	51,655	59,387	---	1,659,725	531,997	922,000	201,354	3,315,076	---	---	3,086,061	6,401,137
Quamba	123	12,440	---	3,996	4,900	---	---	21,336	1,010,334	---	---	1,031,670	---	---	---	1,031,670
Racine	454	65,374	10,245	15,950	6,090	---	---	97,659	16,068	136,562	9,875	260,164	---	312,005	---	572,169
Ramsey	23,865	3,933,866	3,886,613	4,944,097	857,927	913,803	---	14,536,306	6,589,201	1,810,000	1,220,906	24,156,413	22,036	---	2,665,270	26,843,719
Randall	651	123,051	103,125	60,751	11,883	13,401	26,467	338,678	22,434	90,000	36,091	487,203	---	---	---	487,203
Randolph	440	64,230	75,527	10,948	12,878	---	---	163,583	100	---	---	163,683	---	---	---	163,683
Ranier	609	71,454	10,200	10,005	32,462	6,895	12,079	143,095	4,699	---	---	147,794	---	---	---	147,794
Raymond	761	136,822	103,366	116,452	61,971	18,000	2,103	438,714	554,232	825,000	80,473	1,898,419	---	---	52,453	1,950,872

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Red Lake Falls	1,429	338,826	232,579	274,830	332,656	26,878	16,996	1,222,765	---	132,870	86,855	1,442,490	---	---	---	1,442,490
Red Wing	16,432	1,885,793	5,289,918	2,779,132	2,973,146	1,065,333	679,102	14,672,424	3,182,182	1,010,415	229,291	19,094,312	---	1,195,653	1,902,611	22,192,576
Redwood Falls	5,248	720,882	1,412,574	669,672	1,715,533	179,070	216,060	4,913,791	526,086	134,900	75,910	5,650,687	---	---	986,232	6,636,919
Regal	33	3,177	1,040	1,547	---	---	2,377	8,141	---	---	---	8,141	---	---	---	8,141
Remer	367	82,047	75,860	103,807	---	---	47,155	308,869	203,717	14,540	12,227	539,353	---	67,558	212,144	819,055
Renville	1,272	215,803	316,790	162,794	104,433	17,363	70,252	887,435	284,512	45,000	26,666	1,243,613	---	---	2,921	1,246,534
Revere	95	35,783	2,730	7,578	1,661	---	---	47,752	19,990	1,100	3,655	72,497	---	---	---	72,497
Rice	1,279	194,922	319,585	83,069	33,250	67,448	111,260	809,534	106,721	67,500	16,293	1,000,048	---	---	---	1,000,048
Richfield	35,376	2,098,161	11,159,683	2,098,835	3,465,936	7,666,216	563,933	27,052,764	11,029,981	1,955,000	1,637,254	41,674,999	6,610,000	627,380	3,737,247	52,649,626
Richmond	1,430	165,812	300,931	203,397	124,455	247,351	---	1,041,946	205,856	150,000	238,289	1,636,091	---	---	---	1,636,091
Richville	95	3,229	965	8,086	4,127	---	1,114	17,521	6,720	---	---	24,241	---	---	---	24,241
Riverton	117	32,011	1,725	8,400	816	---	---	42,952	11,825	---	---	54,777	---	9,334	2,186	66,297
Robbinsdale	14,014	924,739	4,213,393	1,470,772	973,391	1,084,011	210,151	8,876,457	1,297,771	740,000	351,929	11,266,157	---	550,000	352,807	12,168,964
Rochester	107,630	7,038,727	37,068,637	9,800,682	19,099,051	3,467,370	8,178,397	84,652,864	46,117,447	1,477,185	2,373,340	134,620,836	---	701,766	3,446,623	138,769,225
Rock Creek	1,624	87,478	27,376	106,625	36,001	---	17,379	274,859	---	---	---	274,859	---	---	---	274,859
Rockford	4,321	407,923	542,405	409,128	158,344	44,299	35,142	1,597,241	616,905	372,901	162,803	2,749,850	---	---	419,246	3,169,096
Rockville	2,466	317,374	139,565	248,058	51,121	5,639	---	761,757	320,438	239,553	159,919	1,481,667	---	5,191	15,976	1,502,834
Rogers	8,879	1,371,557	2,356,232	718,932	870,781	380	98,959	5,416,841	5,014,761	3,013,704	694,799	14,140,105	5,124,140	10,000	1,492,042	20,766,287
Rollingstone	657	80,265	55,915	68,440	28,071	---	926	233,617	202,059	115,000	79,437	630,113	---	---	67,067	697,180
Roosevelt	150	18,641	750	6,348	6,393	---	1,025	33,157	---	---	---	33,157	---	---	---	33,157
Roscoe	103	19,994	2,975	11,143	1,500	---	---	35,612	---	---	---	35,612	---	---	---	35,612
Rose Creek	395	52,925	17,970	32,896	33,138	---	32,469	169,398	6,494	58,681	12,621	247,194	---	---	---	247,194
Roseau	2,622	443,730	804,109	380,546	421,027	167,889	95,411	2,312,712	4,627,203	370,228	20,787	7,330,930	---	---	103,570	7,434,500
Rosemount	22,139	2,702,853	3,427,152	1,929,729	1,978,029	99,041	---	10,136,804	6,185,959	2,225,000	677,469	19,225,232	---	115,000	689,755	20,029,987
Roseville	33,807	4,899,380	8,313,996	2,278,830	3,622,854	1,190,297	---	20,305,357	4,077,946	1,385,000	447,532	26,215,835	---	---	1,089,913	27,305,748
Rothsay	490	65,779	103,096	73,778	13,537	79,471	52,812	388,473	154,466	24,713	11,003	578,655	---	---	17,924	596,579
Round Lake	374	60,478	31,218	54,588	113	---	52,240	198,637	67,411	35,993	2,349	304,390	---	---	---	304,390
Royalton	1,241	102,081	240,160	41,828	14,380	22,168	---	420,617	49,109	74,249	44,428	588,403	---	---	62,255	650,658
Rush City	3,091	335,724	387,452	211,213	46,598	179,665	117,780	1,278,432	586,057	148,000	35,513	2,048,002	---	84,955	843,813	2,976,770
Rushford	1,749	137,660	563,700	98,795	201,728	160,799	22,393	1,185,075	2,830,039	257,261	160,612	4,432,987	800	---	559,575	4,993,362
Rushford Village	808	104,831	20,295	88,257	4,415	483	42,717	260,998	77,662	22,170	1,662	362,492	---	---	81,221	443,713
Rushmore	340	81,038	33,572	61,515	1,444	---	40,540	218,109	23,940	95,000	11,842	348,891	---	---	25,362	374,253
Russell	336	33,567	56,199	73,739	13,361	798	41,571	219,235	39,797	---	---	259,032	---	---	2,000	261,032
Ruthton	239	36,942	35,536	66,226	1,461	---	9,094	149,259	104,607	24,924	1,750	280,540	---	---	30,000	310,540
Rutledge	227	9,171	6,110	6,116	9,413	---	2,633	33,443	---	---	---	33,443	---	---	---	33,443
Sabin	537	82,751	110,580	38,179	19,681	---	55	251,246	---	48,259	47,765	347,270	---	---	---	347,270
Sacred Heart	541	101,463	146,109	172,399	12,311	9,111	64	441,457	122,283	118,003	27,915	709,658	---	---	---	709,658
Saint Anthony	8,333	870,919	3,739,337	643,225	370,834	671,934	71,697	6,367,946	2,231,147	3,120,000	1,380,518	13,099,611	1,030,000	---	1,008,230	15,137,841
Saint Anthony [Steams]	86	2,084	2,121	4,723	---	---	847	9,775	---	---	---	9,775	---	---	---	9,775
Saint Augusta	3,358	306,666	226,598	271,087	48,144	---	---	852,495	718,626	104,500	39,256	1,714,877	---	---	718,000	2,432,877

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Saint Bonifacius	2,287	299,985	454,460	239,578	---	---	7,096	1,001,119	546,419	515,000	71,256	2,133,794	---	168,027	---	2,301,821
Saint Charles	3,737	323,738	510,998	229,638	480,888	77,370	---	1,622,632	2,095,236	1,706,960	77,990	5,502,818	---	45,370	805,313	6,353,501
Saint Clair	871	190,907	82,109	137,044	4,378	---	---	414,438	343,554	25,000	9,342	792,334	---	7,283	4,544	804,161
Saint Cloud	65,633	5,350,751	25,946,877	4,973,357	3,414,593	1,417,145	1,668,655	42,771,378	12,687,575	13,132,680	4,530,535	73,122,168	---	896,428	17,359,590	91,378,186
Saint Francis	7,255	651,933	1,513,605	612,093	290,081	85,862	41,501	3,195,075	1,848,218	271,946	50,595	5,365,834	---	---	416,286	5,782,120
Saint Hilaire	283	127,451	2,066	8,381	6,765	---	24,277	168,940	---	6,300	1,405	176,645	---	---	---	176,645
Saint James	4,597	360,213	1,180,929	980,058	280,255	319,195	121,429	3,242,079	340,223	763,000	223,487	4,568,789	---	16,370	199,432	4,784,591
Saint Joseph	6,579	492,861	1,277,072	374,154	204,518	278,723	---	2,627,328	560,923	1,580,000	431,821	5,200,072	430,000	285,200	411,111	6,326,383
Saint Leo	99	13,217	17,947	5,879	5,938	---	---	42,981	---	---	---	42,981	---	---	---	42,981
Saint Louis Park	45,505	6,415,318	11,840,847	4,482,669	6,929,640	7,066,764	229,953	36,965,191	14,295,009	5,420,000	1,171,589	57,851,789	---	892,240	4,628,666	63,372,695
Saint Martin	307	103,618	85,529	25,273	---	---	7,810	222,230	455,178	34,000	20,187	731,595	---	---	51,643	783,238
Saint Mary's Point	370	60,305	65,453	33,385	2,982	---	7,518	169,643	---	---	---	169,643	---	---	53,350	222,993
Saint Michael	16,536	1,150,405	1,448,865	1,928,233	634,881	168,467	156,733	5,487,584	967,485	3,510,805	1,427,491	11,393,365	2,380,000	20,000	4,678,804	18,472,169
Saint Paul	286,367	35,359,739	159,037,189	36,853,435	55,670,636	51,503,460	14,125,685	352,550,144	53,848,689	35,581,153	24,996,402	466,976,388	28,315,000	994,836	91,813,658	588,099,882
Saint Paul Park	5,304	459,288	1,223,436	518,111	184,958	34,437	11,595	2,431,825	2,616,976	1,479,500	151,939	6,680,240	---	---	1,920,105	8,600,345
Saint Peter	11,459	718,970	2,401,255	1,220,575	1,696,785	837,126	580,950	7,455,661	2,459,898	1,227,088	347,568	11,490,215	---	---	514,120	12,004,335
Saint Rosa	68	9,763	2,420	4,701	22,453	---	802	40,139	---	---	---	40,139	---	---	---	40,139
Saint Stephen	853	90,597	130,683	50,091	19,418	---	5,000	295,789	16,217	---	---	312,006	---	---	33,556	345,562
Saint Vincent	61	2,714	5,374	7,336	---	---	2,993	18,417	---	---	---	18,417	---	---	---	18,417
Sanborn	337	53,458	33,348	88,130	20,064	6,070	22,052	223,122	12,548	83,120	9,794	328,584	---	---	7,200	335,784
Sandstone	2,848	409,569	221,023	186,327	13,230	41,416	118,913	990,478	521,055	327,000	67,362	1,905,895	---	148,225	485,669	2,539,789
Sargeant	61	9,904	1,390	8,312	45	---	---	19,651	5,790	---	---	25,441	---	---	---	25,441
Sartell	15,963	674,641	2,250,052	1,181,148	219,730	259,037	17,298	4,601,906	3,274,039	6,181,466	1,257,013	15,314,424	---	1,536,031	4,225,386	21,075,841
Sauk Centre	4,325	796,875	1,127,096	554,293	329,687	192,245	68,350	3,068,546	379,070	1,122,115	247,638	4,817,369	---	---	771,612	5,588,981
Sauk Rapids	12,796	756,186	2,160,314	1,103,905	338,725	572,527	---	4,931,657	5,000,151	1,596,499	469,961	11,998,268	---	---	1,134,130	13,132,398
Savage	27,147	2,042,131	5,554,602	2,058,008	1,459,153	222,457	91,856	11,428,207	5,390,043	6,240,000	2,452,449	25,510,699	11,025,000	---	3,792,995	40,328,694
Scandia	3,967	674,862	377,178	548,326	120,974	---	---	1,721,340	151,866	230,000	62,222	2,165,428	---	---	110,000	2,275,428
Scanlon	991	208,919	120,466	64,708	17,200	42,991	---	454,284	93,276	43,802	20,643	612,005	---	6,705	15,328	634,038
Seaforth	86	17,483	16,292	10,675	3,590	---	280	48,320	12,981	---	---	61,301	---	---	---	61,301
Sebeka	708	137,560	142,711	109,738	37,703	974	35,048	463,734	30,190	120,695	162,335	776,954	---	---	26,073	803,027
Sedan	43	10,368	12,466	6,937	1,578	---	216	31,565	---	2,000	951	34,516	---	---	---	34,516
Shafer	1,047	152,292	88,460	93,207	17,553	45	---	351,557	17,757	6,466	9,589	385,369	---	120,000	---	505,369
Shakopee	37,652	2,774,859	9,460,824	2,599,146	3,854,501	247,591	1,280,668	20,217,589	6,301,406	2,565,000	658,265	29,742,260	---	346,911	2,403,919	32,493,090
Shelly	190	68,526	18,467	13,099	7,895	55	19,185	127,227	---	---	---	127,227	---	---	---	127,227
Sherburn	1,131	305,749	300,882	160,013	11,026	10,168	13,922	801,760	195,663	174,482	83,778	1,255,683	---	19,497	---	1,275,180
Shevlin	178	27,713	39,125	10,799	3,576	---	317	81,530	8,981	---	---	90,511	---	---	81,773	172,284
Shoreview	25,118	1,987,415	2,855,256	1,572,601	6,036,110	1,235,205	449,107	14,135,694	2,191,037	1,125,000	367,213	17,818,944	4,661,230	---	3,584,962	26,065,136
Shorewood	7,312	1,306,948	1,460,664	857,909	343,326	---	8,504	3,977,351	1,457,001	625,000	447,307	6,506,659	---	---	984,541	7,491,200
Silver Bay	1,869	439,134	587,363	358,725	869,807	157,567	40,306	2,452,902	973,118	56,408	17,675	3,500,103	---	---	364,825	3,864,928
Silver Lake	835	124,817	302,076	152,314	112,036	---	1,128	692,371	128,554	110,000	21,206	952,131	---	---	65,607	1,017,738

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Skyline	285	20,702	21,682	7,711	8,545	---	---	58,640	134,633	---	---	193,273	---	---	---	193,273
Slayton	2,147	223,734	497,770	309,128	279,613	276,978	71,034	1,658,257	1,942,299	484,063	83,358	4,167,977	---	---	238,819	4,406,796
Sleepy Eye	3,598	478,602	626,565	365,599	510,488	145,959	555,836	2,683,049	814,068	800,000	210,791	4,507,908	---	---	465,874	4,973,782
Sobieski	197	13,359	6,600	17,482	1,213	---	845	39,499	52,602	---	---	92,101	---	---	---	92,101
Solway	98	6,282	2,000	23,294	---	---	2,450	34,026	2,432	---	---	36,458	---	---	---	36,458
South Haven	189	77,652	123,581	15,092	5,085	---	44,317	265,727	13,853	---	---	279,580	---	---	6,000	285,580
South Saint Paul	20,275	1,788,038	5,956,776	1,902,448	2,619,242	1,557,515	1,138,659	14,962,678	2,028,152	1,357,722	701,197	19,049,749	---	181,239	1,272,720	20,503,708
Spicer	1,164	178,534	293,382	190,834	130,337	69,200	7,748	870,035	190,812	276,197	186,560	1,523,604	---	51,299	107,010	1,681,913
Spring Grove	1,324	173,078	268,510	110,223	282,166	169,989	1,585	1,005,551	86,273	100,739	67,221	1,259,784	---	9,590	180,644	1,450,018
Spring Hill	85	3,997	870	4,401	7,855	---	9,687	26,810	---	---	---	26,810	---	---	---	26,810
Spring Lake Park	6,432	732,943	1,729,680	296,027	951,311	16,772	154,170	3,880,903	312,047	1,055,994	98,067	5,347,011	---	---	168,651	5,515,662
Spring Park	1,686	331,996	541,716	124,848	35,690	1,710	37,010	1,072,970	82,554	---	4,840	1,160,364	---	---	35,517	1,195,881
Spring Valley	2,474	195,489	401,114	349,050	385,515	120,513	---	1,451,681	497,988	195,000	88,083	2,232,752	---	---	704,621	2,937,373
Springfield	2,144	382,261	668,093	372,583	471,057	454,011	75,052	2,423,057	1,220,421	1,076,168	181,485	4,901,131	---	39,217	150,068	5,090,416
Squaw Lake	109	34,775	31,318	5,360	---	223,496	---	294,949	34,900	1,476	1,599	332,924	---	---	9,635	342,559
Stacy	1,456	150,936	120,221	55,486	29,987	---	269,697	626,327	36,893	64,000	77,673	804,893	---	---	28,971	833,864
Staples	2,976	342,521	682,239	369,462	108,853	273,863	59,910	1,836,848	416,952	667,166	433,824	3,354,790	---	---	492,486	3,847,276
Starbuck	1,297	190,400	452,316	155,774	50,448	25,780	91,664	966,382	73,156	349,232	62,625	1,451,395	---	---	17,589	1,468,984
Steen	179	18,412	10,014	5,830	5,345	---	13,970	53,571	31,244	---	---	84,815	---	---	---	84,815
Stephen	658	117,005	110,573	82,102	119,262	169,108	75,509	673,559	---	20,668	13,607	707,834	---	166,850	149,195	1,023,879
Stewart	567	112,966	148,899	126,242	5,375	---	---	393,482	17,796	65,000	25,927	502,205	50,000	59,285	51,218	662,708
Stewartville	5,972	418,781	633,444	390,449	697,340	156,040	76,608	2,372,662	1,437,314	593,377	263,040	4,666,393	---	---	102,800	4,769,193
Stillwater	18,299	2,175,910	4,150,102	1,300,509	3,180,832	1,185,131	687,310	12,679,794	2,903,477	4,389,731	965,639	20,938,641	---	---	2,751,275	23,689,916
Stockton	690	94,127	17,693	38,937	6,191	---	392	157,340	718,871	290,000	15,167	1,181,378	---	---	---	1,181,378
Storden	216	31,213	38,376	42,781	19,504	13,766	16,361	162,001	5,236	45,000	23,456	235,693	---	---	25,037	260,730
Strandquist	69	15,810	1,789	4,610	5,644	---	3,570	31,423	1,797	2,400	---	35,620	---	1,200	---	36,820
Strathcona	44	3,450	1,341	4,040	2,649	---	1,151	12,631	---	---	---	12,631	---	---	---	12,631
Sturgeon Lake	437	53,776	35,555	16,112	374	---	73,431	179,248	---	---	---	179,248	---	---	---	179,248
Sunburg	100	32,214	80,115	13,822	15,943	36,873	1,885	180,852	35,839	6,060	3,130	225,881	---	---	43,433	269,314
Sunfish Lake	521	93,578	145,235	72,305	---	---	32,206	343,324	---	32,000	15,865	391,189	---	---	---	391,189
Swanville	349	51,162	12,060	58,266	19,846	3,300	55,436	200,070	61,663	42,000	12,881	316,614	---	---	---	316,614
Taconite	359	244,546	69,451	54,088	25,794	---	60,567	454,446	293,603	---	---	748,049	---	37,833	38,226	824,108
Tamarack	98	15,493	---	5,125	5,225	---	6,656	32,499	313	---	---	32,812	---	---	7,500	40,312
Taopi	58	2,366	2,930	4,460	916	---	5,520	16,192	---	13,000	857	30,049	---	---	---	30,049
Taunton	136	41,143	21,734	7,073	6,224	2,858	---	79,032	4,326	---	---	83,358	---	---	2,000	85,358
Taylors Falls	974	209,498	208,517	208,909	19,894	98	24,082	670,998	658,016	131,826	77,973	1,538,813	854,795	2,000	145,268	2,540,876
Tenney	5	2,101	---	423	100	---	893	3,517	9,695	---	54	13,266	---	---	---	13,266
Tenstrike	205	12,739	7,302	16,746	---	---	1,510	38,297	---	---	---	38,297	---	---	---	38,297
Thief River Falls	8,587	1,046,406	2,347,102	1,533,169	1,654,288	740,808	277,337	7,599,110	1,914,368	341,544	71,328	9,926,350	---	---	390,063	10,316,413
Thomson	157	32,396	8,849	6,730	366	---	---	48,341	390	15,907	10,349	74,987	---	---	3,913	78,900

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

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	
Tintah	63	14,410	55,772	6,586	3,000	---	5,605	85,373	186,114	---	---	271,487	---	8,712	---	280,199
Tonka Bay	1,477	221,063	647,881	230,471	66,120	---	3,072	1,168,607	82,175	---	---	1,250,782	---	208,155	70,973	1,529,910
Tower	497	191,448	320,105	79,728	173,752	12,818	96,737	874,588	1,877,795	71,000	35,806	2,859,189	---	---	42,943	2,902,132
Tracy	2,178	658,545	458,701	494,146	101,323	172,762	164,911	2,050,388	498,673	376,988	253,387	3,179,436	---	83,924	144,235	3,407,595
Trail	46	6,229	7,103	1,362	477	---	214	15,385	222	---	---	15,607	---	---	---	15,607
Trimont	742	112,275	177,788	188,416	37,791	6,884	3,194	526,348	145,573	18,642	9,849	700,412	---	---	---	700,412
Trommald	98	13,171	732	19,190	1,342	---	2,612	37,047	---	---	---	37,047	---	---	---	37,047
Trosky	85	14,106	4,360	10,144	4,572	---	19,700	52,882	---	7,000	2,336	62,218	---	---	---	62,218
Truman	1,107	143,744	240,590	176,819	74,422	7,492	154,391	797,458	114,874	45,000	26,027	983,359	---	36,000	---	1,019,359
Turtle River	80	4,819	2,602	36,238	---	---	1,801	45,460	---	---	---	45,460	---	---	---	45,460
Twin Lakes	152	24,309	8,835	17,255	1,961	---	4,016	56,376	11,062	---	---	67,438	---	---	---	67,438
Twin Valley	823	179,096	169,598	102,740	55,879	7,609	2,863	517,785	32,819	25,000	20,238	595,842	---	---	---	595,842
Two Harbors	3,728	584,772	1,027,866	814,593	758,414	244,099	454,262	3,884,006	1,563,015	592,628	52,717	6,092,366	---	185,831	735,277	7,013,474
Tyler	1,130	617,406	236,060	70,341	159,044	476,667	2,754	1,562,272	899	607,525	28,693	2,199,389	---	---	306,917	2,506,306
Ulen	553	59,912	44,599	41,894	24,364	---	33,202	203,971	---	---	---	203,971	---	---	---	203,971
Underwood	339	50,644	26,671	63,693	15,649	5,484	---	162,141	1,262	7,417	7,783	178,603	---	---	17,907	196,510
Upsala	428	92,258	43,817	73,014	30,629	---	38,139	277,857	119,666	14,765	2,371	414,659	---	---	107,704	522,363
Urbank	54	9,941	838	2,678	1,344	---	3,948	18,749	15,170	---	---	33,919	---	9,045	---	42,964
Utica	290	16,923	4,990	24,286	7,936	---	3,399	57,534	33,592	12,000	2,835	105,961	---	---	---	105,961
Vadnais Heights	12,393	1,161,456	1,932,227	629,652	719,473	168,996	30,311	4,642,115	2,357,947	675,000	498,328	8,173,390	---	624,792	261,806	9,059,988
Vergas	332	40,939	64,869	50,224	61,145	---	160	217,337	31,563	20,992	19,248	289,140	---	---	---	289,140
Vermillion	420	33,521	14,044	32,223	9,450	---	---	89,238	---	---	---	89,238	---	4,286	---	93,524
Verndale	601	64,954	150,558	38,694	21,984	350,659	7,541	634,390	368,447	7,979	3,689	1,014,505	---	100,321	2,901	1,117,727
Vernon Center	331	96,177	70,900	79,771	765	---	1,088	248,701	70,829	20,332	6,595	346,457	---	---	7,175	353,632
Vesta	319	125,223	36,497	65,126	14,638	---	---	241,484	8,870	25,000	10,509	285,863	---	---	---	285,863
Victoria	7,554	1,067,698	775,156	791,050	803,999	13,286	9,986	3,461,175	1,470,060	1,062,711	1,011,178	7,005,124	---	---	2,378,121	9,383,245
Viking	108	28,102	56,386	3,888	31,920	2,110	176	122,582	---	---	---	122,582	---	10,000	---	132,582
Villard	250	79,561	37,116	11,633	16,416	---	---	144,726	---	11,000	4,844	160,570	---	---	2,000	162,570
Vining	78	6,214	22,242	5,826	7,556	---	162	42,000	---	---	---	42,000	---	---	---	42,000
Virginia	8,685	1,388,457	5,148,823	2,219,888	2,037,120	30,348	183,963	11,008,599	3,354,701	709,698	150,614	15,223,612	---	1,927,222	3,594,929	20,745,763
Wabasha	2,516	389,006	981,136	361,203	410,762	46,599	157,207	2,345,913	289,804	220,000	88,857	2,944,574	---	---	142,471	3,087,045
Wabasso	693	118,115	154,612	107,192	93,145	10,740	49,501	533,305	17,755	661,706	112,900	1,325,666	---	---	79,816	1,405,482
Waconia	10,833	1,350,881	930,036	780,781	1,442,409	117,444	39,230	4,660,781	1,153,496	2,931,506	1,102,155	9,847,938	---	495,000	1,891,233	12,234,171
Wadena	4,014	831,433	830,241	416,160	274,343	355,054	155,170	2,862,401	1,282,363	680,000	155,378	4,980,142	---	---	32,797	5,012,939
Wahkon	207	94,437	9,375	46,192	35,407	---	---	185,411	6,623	55,000	56,591	303,625	---	---	---	303,625
Waite Park	6,714	743,931	2,370,122	1,149,121	267,634	---	299,835	4,830,643	399,219	3,530,976	976,024	9,736,862	8,175,000	102,576	3,056,315	21,070,753
Waldorf	230	73,578	66,703	21,204	21,592	---	---	183,077	19,952	---	---	203,029	---	---	---	203,029
Walker	925	455,363	383,068	297,157	82,786	437,081	82,155	1,737,610	692,544	150,100	43,598	2,623,852	---	---	359,387	2,983,239
Walnut Grove	871	118,214	120,389	120,183	50,652	701	53,568	463,707	23,590	116,657	35,747	639,701	---	---	42,734	682,435
Walters	72	19,924	14,434	9,295	11,678	---	4,102	59,433	---	---	---	59,433	---	---	---	59,433

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Waltham	151	24,158	4,317	8,810	14,843	---	---	52,128	791	---	---	52,919	---	21,550	---	74,469
Wanamingo	1,084	111,726	168,930	118,480	85,985	51,348	27,286	563,755	231,515	323,290	212,798	1,331,358	---	---	340,885	1,672,243
Wanda	83	22,302	19,185	16,339	2,517	---	460	60,803	230	---	---	61,033	---	29,100	---	90,133
Warba	178	28,809	16,010	8,995	16,980	---	3,368	74,162	3,500	---	---	77,662	---	---	---	77,662
Warren	1,563	302,587	136,792	249,516	168,741	35,526	60,229	953,391	338,063	129,996	101,743	1,523,193	---	70,287	21,202	1,614,682
Warroad	1,768	328,090	1,007,989	497,799	364,529	54,174	125,292	2,377,873	326,916	393,812	67,260	3,165,861	---	133,000	164,703	3,463,564
Waseca	9,368	1,179,384	2,118,240	1,399,543	909,091	525,090	268,447	6,399,795	1,416,408	630,000	193,956	8,640,159	---	166,207	1,244,070	10,050,436
Watertown	4,215	291,465	757,565	341,527	143,102	---	---	1,533,659	1,710,485	708,000	204,491	4,156,635	---	---	338,591	4,495,226
Waterville	1,869	165,201	453,814	200,560	41,544	10,966	---	872,085	733,322	220,000	84,506	1,909,913	---	---	478,387	2,388,300
Watkins	957	201,694	232,184	157,332	62,202	146,649	---	800,061	181,744	176,520	264,722	1,423,047	---	---	136,268	1,559,315
Watson	203	67,202	22,923	42,355	3,889	---	6,828	143,197	18,415	---	---	161,612	---	243,945	---	405,557
Waubun	403	39,219	65,438	70,574	16,002	---	1,545	192,778	275,321	5,424	2,064	475,587	---	20,944	---	496,531
Waverly	1,371	240,178	263,436	192,817	20,148	---	33,413	749,992	111,132	18,000	25,332	904,456	---	500,000	---	1,404,456
Wayzata	3,720	1,606,150	1,784,179	679,239	314,398	2,040,144	110,512	6,534,622	1,169,083	970,000	267,631	8,941,336	---	50,000	815,474	9,806,810
Welcome	683	103,685	196,064	163,443	10,900	16,047	13,106	503,245	726,308	93,363	35,374	1,358,290	---	---	---	1,358,290
Wells	2,338	389,648	479,906	480,133	385,916	245,349	40,049	2,021,001	275,174	207,084	120,658	2,623,917	---	100,000	7,498	2,731,415
Wendell	166	36,001	44,742	64,121	10,639	683	21,943	178,129	---	---	---	178,129	---	---	6,677	184,806
West Concord	785	140,040	195,582	108,128	90,570	41,745	25,089	601,154	56,059	146,000	37,942	841,155	---	---	---	841,155
West Saint Paul	19,605	1,990,005	6,256,945	1,463,467	714,366	643,469	129,555	11,197,807	2,876,567	2,327,900	770,469	17,172,743	---	38,420	1,351,307	18,562,470
West Union	110	4,546	971	3,880	2,970	---	673	13,040	28,075	---	---	41,115	---	---	---	41,115
Westbrook	739	103,458	143,477	166,089	118,171	3,917	3,442	538,554	90,945	---	55,972	685,471	---	3,250	2,500	691,221
Westport	56	3,053	1,466	5,137	---	---	10,002	19,658	---	---	---	19,658	---	---	---	19,658
Whalan	63	17,379	---	3,970	25,051	---	---	46,400	4,845	---	---	51,245	---	---	---	51,245
Wheaton	1,425	264,815	557,773	254,189	189,186	190,731	21,131	1,477,825	98,086	113,510	63,809	1,753,230	---	---	776,569	2,529,799
White Bear Lake	23,820	1,250,424	4,872,348	874,135	593,266	389,125	652,852	8,632,150	5,103,331	395,000	284,294	14,414,775	---	38,500	2,788,990	17,242,265
Wilder	60	7,223	761	14,180	---	---	4,414	26,578	---	---	---	26,578	---	---	---	26,578
Willernie	508	119,072	59,221	176,940	---	---	---	355,233	---	7,469	596	363,298	---	---	---	363,298
Williams	190	53,783	34,054	16,046	11,644	500	212	116,239	---	---	---	116,239	---	---	---	116,239
Willmar	19,600	3,436,610	4,230,813	2,779,037	2,107,131	1,007,875	201,212	13,762,678	3,122,681	1,935,000	482,213	19,302,572	---	---	4,319,641	23,622,213
Willow River	414	128,934	72,170	22,598	30,117	---	10,771	264,590	---	---	---	264,590	---	---	---	264,590
Wilmont	337	73,075	36,803	39,147	10,807	---	5,695	165,527	12,813	---	1,983	180,323	---	---	---	180,323
Wilton	218	15,420	2,596	7,277	---	---	2,106	27,399	6,038	---	---	33,437	---	---	---	33,437
Windom	4,649	374,885	1,238,179	487,703	446,047	380,610	117,824	3,045,248	853,463	396,557	407,272	4,702,540	---	---	11,807	4,714,347
Winger	220	103,087	15,206	9,419	2,409	103,723	2,480	236,324	---	17,000	3,793	257,117	---	---	---	257,117
Winnebago	1,435	194,516	407,348	190,291	169,002	77,727	69,438	1,108,322	365,917	155,194	93,558	1,722,991	---	---	314,067	2,037,058
Winona	27,603	2,573,026	6,599,905	2,636,989	1,389,884	1,229,672	196,953	14,626,429	1,251,692	1,220,000	166,717	17,264,838	---	2,791,086	737,866	20,793,790
Winsted	2,348	409,939	581,954	320,285	60,420	37,495	176,481	1,586,574	551,783	235,000	221,720	2,595,077	---	---	424,415	3,019,492
Winthrop	1,400	315,905	407,826	220,673	103,998	20,844	361,699	1,430,945	38,546	114,040	25,260	1,608,791	---	31,456	---	1,640,247
Winton	170	52,552	2,934	14,744	4,553	---	22,435	97,218	63,890	10,135	2,439	173,682	6,830	---	6,000	186,512
Wolf Lake	59	25,217	92,387	4,653	26,665	---	15,167	164,089	---	---	---	164,089	---	---	7,014	171,103

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Wolverton	142	47,376	26,221	21,105	10,714	---	---	105,416	---	4,313	1,886	111,615	---	---	---	111,615
Wood Lake	434	42,904	59,466	91,324	32,906	---	19,232	245,832	4,023	12,000	3,200	265,055	---	---	6,000	271,055
Woodbury	63,143	4,466,587	11,777,922	6,256,680	4,003,257	1,180,359	267,082	27,951,887	12,685,108	6,953,627	1,772,929	49,363,551	---	94,760	3,025,647	52,483,958
Woodland	437	71,981	124,487	55,925	---	---	24,029	276,422	20,904	---	---	297,326	---	---	30,000	327,326
Woodstock	125	25,077	13,712	18,146	7,011	---	---	63,946	4,759	5,338	3,320	77,363	---	---	---	77,363
Worthington	12,829	1,327,298	4,057,733	864,115	1,204,437	469,577	309,400	8,232,560	4,655,058	995,000	357,449	14,240,067	---	695,306	4,012,690	18,948,063
Wrenshall	403	57,102	46,853	23,259	642	---	---	127,856	88,732	---	---	216,588	---	---	---	216,588
Wright	130	22,867	36,621	9,377	5,324	---	---	74,189	3,414	---	---	77,603	---	4,000	350	81,953
Wykoff	444	65,514	70,887	51,657	14,863	---	32,412	235,333	59,589	42,038	14,646	351,606	---	12,322	5,000	368,928
Wyoming	7,796	531,039	1,385,614	609,188	47,557	77,441	---	2,650,839	521,790	415,471	322,524	3,910,624	---	---	765,206	4,675,830
Zemple	93	7,998	2,513	2,051	---	---	250	12,812	---	---	---	12,812	---	---	---	12,812
Zimmerman	5,235	364,988	768,979	327,732	152,688	12,632	2,202	1,629,221	454,908	---	19,229	2,103,358	---	---	---	2,103,358
Zumbro Falls	180	74,476	81,043	25,675	95,819	---	1,051,566	1,328,579	---	---	---	1,328,579	---	---	---	1,328,579
Zumbrota	3,267	344,043	423,396	360,336	450,328	167,485	136,706	1,882,294	38,923	135,650	147,657	2,204,524	---	16,763	391,233	2,612,520
State Total	**4,369,182**	**$505,999,953**	**$1,306,436,154**	**$464,822,913**	**$454,416,398**	**$405,051,762**	**$141,511,553**	**$3,278,238,733**	**$1,074,400,152**	**$609,554,515**	**$222,637,927**	**$5,184,831,327**	**$366,058,552**	**$83,728,549**	**$676,177,439**	**$6,310,795,867**

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	1,710	---	26,197	910,412	---	---	---	---	---	---	936,609
Adams	792	---	33,767	45,274	---	---	---	---	---	---	79,041
Adrian	1,208	14,023	47,131	608	---	34,926	---	---	---	---	96,688
Afton	2,887	13,715	---	293,422	---	---	---	---	---	---	307,137
Aitkin	2,160	---	166,463	5,495	---	---	7,926	---	4,737	20,006	204,627
Akeley	430	---	9,573	3,000	---	---	---	---	---	---	12,573
Albany	2,590	---	83,595	648,202	---	---	---	---	---	---	731,797
Albert Lea	17,994	524	1,442,632	5,858,556	---	127,900	11,013	---	---	---	7,440,625
Alberta	100	---	---	---	---	---	---	---	---	---	---
Albertville	7,114	86,080	22,511	233,951	---	47,598	679,813	---	---	---	1,069,953
Alden	662	18,074	7,563	215,030	---	19,215	---	---	---	---	259,882
Aldrich	48	---	---	---	---	---	---	---	---	---	---
Alexandria	12,920	5,344	3,000,470	3,219,764	---	117,823	---	---	---	136	6,343,537
Alpha	116	---	6,865	46,785	---	---	---	---	---	---	53,650
Altura	492	6,500	---	---	---	---	---	---	---	---	6,500
Alvarado	366	---	---	64,087	---	---	---	---	---	215,404	279,491
Amboy	533	365	109,589	51,741	---	---	---	---	---	---	161,695
Andover	30,847	45,072	5,645	2,601,587	---	167,242	1,450,129	---	---	---	4,269,675
Annandale	3,280	2,456	150,605	2,761,969	---	140	---	---	---	---	2,915,170
Anoka	17,331	---	---	1,868,293	---	533,921	280,657	---	---	---	2,682,871
Apple Valley	49,801	194,170	108,068	5,086,510	---	487,911	493,450	---	---	---	6,370,109
Appleton	1,403	---	8,826	28,837	---	39,849	---	---	---	3,206	80,718
Arco	74	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,381	---	91,579	1,735,414	---	77,182	---	---	---	---	1,904,175
Argyle	643	---	---	1,454,522	---	---	---	---	---	---	1,454,522
Arlington	2,231	---	376	121,068	---	18,259	7,500	---	---	3,073	150,276
Ashby	448	4,568	32,549	---	---	15,098	---	---	---	---	52,215
Askov	363	---	---	---	---	---	---	---	---	---	---
Atwater	1,131	559,884	22,847	387,374	---	8,930	---	---	---	---	979,035
Audubon	522	37,262	6,559	---	---	---	---	---	---	2,215	46,036
Aurora	1,679	10,500	23,740	424,810	---	20,858	26,144	---	---	---	506,052
Austin	24,803	---	3,904,777	2,886,777	---	207,415	1,478,505	5,341	---	---	8,482,815
Avoca	143	---	---	2,969	---	---	---	---	---	---	2,969
Avon	1,403	150	11,421	100	---	---	14,637	---	---	---	26,308
Babbitt	1,465	---	375,386	571,803	---	6,591	---	---	---	---	953,780

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Backus	246	721	51,240	---	---	---	---	---	48,156	---	100,117
Badger	369	---	---	---	---	10,527	---	---	---	---	10,527
Bagley	1,404	4,981	40,008	40,901	---	17,987	---	---	---	---	103,877
Balaton	645	---	29,826	4,523	---	7,808	---	---	---	---	42,157
Barnesville	2,588	21,739	4,446	692,708	---	16,365	5,748	---	---	---	741,006
Barnum	614	33,261	8,132	---	---	---	---	---	541,411	---	582,804
Barrett	414	---	60,000	---	---	29,801	---	---	---	---	89,801
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	877	361	5,956	1,850	---	58,901	---	---	---	---	67,068
Baudette	1,111	---	---	8,100	---	21,387	---	---	---	---	29,487
Baxter	7,620	32,096	5,979	2,362,854	---	15,737	---	---	---	---	2,416,666
Bayport	3,525	29,854	12,928	112,032	---	53,663	---	---	---	---	208,477
Beardsley	230	8,884	7,575	---	---	---	---	---	---	---	16,459
Beaver Bay	181	---	---	---	---	---	---	---	---	---	---
Beaver Creek	298	---	---	---	---	---	---	---	---	---	---
Becker	4,581	59,100	47,823	1,430,195	---	56,773	---	---	---	---	1,593,891
Bejou	91	---	---	---	---	---	---	---	59,398	---	59,398
Belgrade	748	8,504	20,690	519,658	---	---	---	---	---	518,945	1,067,797
Belle Plaine	6,621	94,468	85,760	2,365,290	---	178,695	14,275	---	---	---	2,738,488
Bellechester	176	---	---	---	---	---	---	---	---	---	---
Bellingham	167	---	---	---	---	---	---	---	---	---	---
Beltrami	107	---	7,000	---	---	---	---	---	---	---	7,000
Belview	383	---	8,184	---	---	8,584	---	---	---	---	16,768
Bemidji	13,528	23,542	545,177	2,641,281	---	128,336	771,588	---	---	---	4,109,924
Bena	118	---	---	---	---	5,279	---	---	---	---	5,279
Benson	3,223	---	69,182	132,707	---	14,631	---	52,907	---	---	269,427
Bertha	498	16,135	---	---	---	---	---	---	154,962	---	171,097
Bethel	466	---	5,506	17,500	---	---	---	---	---	---	23,006
Big Falls	235	---	37,443	22,360	---	2,500	---	---	---	---	62,303
Big Lake	10,164	5,752	30,874	1,965,118	---	19,363	376,038	---	---	---	2,397,145
Bigelow	236	2,350	13,659	13,257	---	---	---	---	---	---	29,266
Bigfork	443	---	---	---	---	---	---	69,389	---	---	69,389
Bingham Lake	125	---	---	---	---	40,651	---	---	---	---	40,651
Birchwood	870	---	---	540	---	1,336	---	---	---	---	1,876
Bird Island	1,032	5,623	23,972	32,932	---	23,199	---	---	---	15,547	101,273

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Biscay	113	---	---	---	---	---	---	---	---	---	---
Biwabik	987	15,581	49,950	653,822	---	52,342	---	---	---	---	771,695
Blackduck	797	---	150,743	171,492	---	---	---	---	---	---	322,235
Blaine	58,331	132,765	1,801,180	4,644,619	---	371,055	719,276	---	---	---	7,668,895
Blomkest	158	---	58,680	---	---	---	---	---	---	---	58,680
Blooming Prairie	1,993	4,580	32,313	659,395	---	12,645	---	---	---	---	708,933
Bloomington	83,671	---	640,353	11,780,955	---	1,310,704	1,933,395	---	---	---	15,665,407
Blue Earth	3,348	12,846	15,664	2,482,506	17,930	8,555	---	2,234,165	---	---	4,771,666
Bluffton	206	---	---	---	---	---	---	---	---	---	---
Bock	106	---	---	---	10,034	---	---	---	---	---	10,034
Borup	113	10,992	---	---	---	---	---	---	---	---	10,992
Bovey	801	---	---	440,549	---	---	---	---	---	---	440,549
Bowlus	292	---	8,850	---	---	---	---	---	---	---	8,850
Boy River	47	---	---	---	---	---	---	---	---	---	---
Boyd	174	4,083	12,213	---	---	---	---	---	---	---	16,296
Braham	1,812	---	22,264	23,050	---	6,908	---	---	---	---	52,222
Brainerd	13,606	54,584	249,090	4,021,874	---	58,208	---	6,925,481	---	71,974	11,381,211
Brandon	491	166,364	44,762	56,969	---	---	---	---	---	---	268,095
Breckenridge	3,377	---	983,171	120,588	---	8,725	---	---	---	108,570	1,221,054
Breezy Point	2,388	42,793	47,074	---	---	---	---	---	---	---	89,867
Brewster	470	---	10,606	208,629	---	---	---	---	587,064	---	806,299
Bricelyn	368	---	34,630	---	---	---	---	---	---	---	34,630
Brook Park	139	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	30,204	66,941	69,485	4,556,262	---	229,316	209,499	---	423,051	---	5,554,554
Brooklyn Park	76,238	---	43,798	2,417,069	---	595,077	---	---	---	---	3,055,944
Brooks	142	4,151	---	---	---	---	---	---	---	---	4,151
Brookston	141	---	---	---	---	---	---	---	---	---	---
Brooten	745	---	---	185,018	---	10,907	---	47,132	---	---	243,057
Browerville	791	---	---	222,135	---	54,022	---	---	---	---	276,157
Browns Valley	583	2,304	9,498	66,921	---	641	---	---	---	---	79,364
Brownsdale	677	---	---	74,167	---	---	---	---	---	---	74,167
Brownsville	462	7,704	8,200	---	---	1,000	620	---	---	---	17,524
Brownton	759	---	7,263	138,883	---	1,041,566	---	---	---	---	1,187,712
Bruno	102	---	---	---	---	---	---	---	---	---	---
Buckman	277	---	---	---	---	25,588	---	---	---	---	25,588

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Buffalo	15,580	23,763	59,816	1,309,630	---	11,668	33,798	877,993	---	---	2,316,668
Buffalo Lake	723	744	160,598	14,667	---	3,846	---	---	---	---	179,855
Buhl	998	---	---	186,908	---	---	---	---	---	---	186,908
Burnsville	60,664	43,821	1,456,383	7,186,375	---	850,967	---	---	---	---	9,537,546
Burtrum	144	---	---	---	---	---	---	---	---	---	---
Butterfield	586	---	55,927	---	---	79,516	---	---	---	---	135,443
Byron	4,952	15,906	13,050	1,119,624	---	184,440	---	---	---	---	1,333,020
Caledonia	2,851	---	753,095	21,161	---	56,297	---	---	---	---	830,553
Callaway	236	---	---	10,008	---	8,917	---	---	---	---	18,925
Calumet	366	---	---	---	---	1,478	---	---	3,820	---	5,298
Cambridge	8,194	11,507	549,552	2,635,133	---	18,970	55,430	---	---	---	3,270,592
Campbell	159	---	42,557	---	---	---	---	---	---	---	42,557
Canby	1,781	15,030	214,031	52,369	---	35,541	---	214,401	---	245,162	776,534
Cannon Falls	4,082	8,443	158,559	759,070	---	82,261	34,294	---	---	---	1,042,627
Canton	346	---	---	6,000	---	---	---	---	---	---	6,000
Carlos	499	---	110,865	---	---	373	---	---	---	---	111,238
Carlton	861	27,491	5,692	16,326	---	600	---	---	---	---	50,109
Carver	3,831	---	552,379	3,323,138	---	79,624	48,609	---	---	---	4,003,750
Cass Lake	764	---	---	7,885	---	---	---	---	---	---	7,885
Cedar Mills	45	---	6,003	---	---	---	---	---	---	---	6,003
Center City	629	---	349,279	134,501	---	---	---	---	180,000	---	663,780
Centerville	3,804	1,243	---	390,293	---	543,151	---	---	---	---	934,687
Ceylon	362	987	---	---	---	2,500	---	---	---	---	3,487
Champlin	23,223	20,252	44,843	1,461,020	---	253,498	---	---	---	---	1,779,613
Chandler	267	912	9,279	4,943	---	---	115,260	---	---	---	130,394
Chanhassen	23,247	129,535	52,645	2,122,641	---	309,524	---	---	---	---	2,614,345
Chaska	24,002	125,792	48,962	2,072,904	---	113,007	---	---	214,588	15,892	2,591,145
Chatfield	2,784	---	---	---	---	143,761	50,266	---	---	---	194,027
Chickamaw Beach	110	---	---	---	---	---	---	---	---	---	---
Chisago City	4,974	5,412	36,184	52,021	---	76,416	22,033	---	---	---	192,066
Chisholm	4,997	302,658	31,542	502,272	---	9,871	3,500	---	---	2,250	852,093
Chokio	392	6,238	11,995	372,270	---	---	---	---	---	---	390,503
Circle Pines	4,922	---	---	335,075	---	45,251	---	---	---	---	380,326
Clara City	1,349	529	12,049	1,267,739	---	5,290	---	---	---	---	1,285,607
Claremont	550	1,131	---	98,984	---	5,341	---	---	---	---	105,456

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Clarissa	682	3,714	180,874	21,450	---	---	---	---	---	---	206,038
Clarkfield	857	---	8,492	89,686	---	---	1,004,164	---	---	---	1,102,342
Clarks Grove	701	---	11,093	45,516	---	---	---	---	---	---	56,609
Clear Lake	550	---	10,375	150	---	---	---	---	---	---	10,525
Clearbrook	521	324,597	---	31,491	---	---	---	---	---	---	356,088
Clearwater	1,749	4,694	8,559	98,784	---	---	---	---	---	---	112,037
Clements	152	1,265	---	7,021	---	---	---	---	---	---	8,286
Cleveland	717	---	271,047	575,176	---	---	---	---	---	---	846,223
Climax	267	---	3,241	15,961	---	---	---	---	---	---	19,202
Clinton	445	---	---	---	---	---	---	---	---	---	---
Clitherall	111	---	---	---	---	---	---	---	---	---	---
Clontarf	159	---	---	---	---	---	---	---	---	---	---
Cloquet	12,144	117,755	51,249	1,115,064	---	109,230	---	---	---	---	1,393,298
Coates	160	---	---	---	---	---	---	---	---	---	---
Cobden	36	---	---	---	---	---	---	---	---	---	---
Cohasset	2,706	268,927	19,276	346,387	---	636,411	---	---	---	---	1,271,001
Cokato	2,721	---	387,595	918	---	---	---	---	---	---	388,513
Cold Spring	4,040	1,165	52,837	413,942	---	34,490	---	---	---	---	502,434
Coleraine	1,977	534	57,225	35,120	---	14,595	---	---	---	---	107,474
Cologne	1,531	---	187,989	---	---	3,250	---	---	---	1,088	192,327
Columbia Heights	19,619	144,029	95,281	1,882,787	---	140,867	40,549	---	---	---	2,303,513
Columbus	3,919	2,763	---	294,602	---	20,257	---	---	---	---	317,622
Comfrey	382	6,201	3,227	---	---	---	2,396	---	---	3,420	15,244
Comstock	94	---	---	---	---	---	---	---	---	---	---
Conger	147	---	2,854	40,620	---	---	---	---	---	---	43,474
Cook	574	---	---	9,964	---	---	1,885	141,042	---	---	152,891
Coon Rapids	61,766	55,319	276,834	3,890,273	185,675	10,186,665	441,900	---	485,948	99,165	15,621,779
Corcoran	5,390	67,142	69,974	314,791	---	39,722	---	---	---	---	491,629
Correll	34	---	---	---	---	---	---	---	---	---	---
Cosmos	467	---	11,309	260,593	---	---	---	---	---	---	271,902
Cottage Grove	34,828	3,221,252	169,609	5,798,377	---	547,966	---	---	1,140,724	59,421	10,937,349
Cottonwood	1,212	4,758	92,769	52,826	---	2,458	---	---	---	---	152,811
Courtland	606	---	8,514	4,239	---	---	---	---	---	---	12,753
Cromwell	238	33,302	---	2,205	---	---	---	---	---	---	35,507
Crookston	7,878	590,000	5,372,597	1,581,020	---	70,796	---	---	---	---	7,614,413

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,389	1,335	62,951	80,472	---	84,515	---	---	---	15,022	244,295
Crosslake	2,158	20,801	58,817	599,296	---	25,939	---	---	---	---	704,853
Crystal	22,168	169,323	131,918	3,326,584	---	188,600	694,848	---	---	17,526	4,528,799
Currie	231	956	6,640	18,207	---	---	---	---	---	---	25,803
Cuyuna	334	---	132,370	---	---	---	---	---	---	---	132,370
Cyrus	287	3,400	---	---	---	---	---	---	---	---	3,400
Dakota	320	---	---	---	106,340	7,388	---	---	---	---	113,728
Dalton	253	---	4,082	---	---	18,120	---	---	---	---	22,202
Danube	496	---	32,584	303,462	---	---	---	---	---	1,782	337,828
Danvers	96	---	3,573	---	---	---	---	---	---	---	3,573
Darfur	109	---	---	---	---	---	---	---	---	15,063	15,063
Darwin	351	---	---	515	---	---	---	---	---	---	515
Dassel	1,473	9,365	58,523	---	---	4,950	---	---	---	---	72,838
Dawson	1,533	8,724	7,133	1,835	---	28,258	---	---	---	7,075	53,025
Dayton	4,743	50,005	8,267	524,711	---	3,000	---	---	---	---	585,983
De Graff	112	---	---	---	---	---	---	---	---	---	---
Deephaven	3,643	---	80,538	183,842	---	31,479	---	---	---	---	295,859
Deer Creek	323	---	---	---	---	---	---	---	---	---	---
Deer River	929	2,138	20,260	3,950	---	9,074	---	---	---	---	35,422
Deerwood	534	59,883	---	25,604	---	---	---	---	40,648	---	126,135
Delano	5,510	5,719	25,511	78,681	---	212,666	141,171	---	---	---	463,748
Delavan	177	34,315	---	---	---	---	---	---	---	---	34,315
Delhi	69	---	---	3,137	---	---	---	---	---	---	3,137
Dellwood	1,064	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	212	---	---	---	---	---	---	---	---	---	---
Dent	192	6,282	9,572	7,929	---	14,269	---	---	---	---	38,052
Detroit Lakes	8,716	---	10,174	2,918,473	---	276,276	317,290	1,013,199	470,479	---	5,005,891
Dexter	340	---	---	13,117	---	2,724	---	---	---	---	15,841
Dilworth	4,075	---	14,030	215,496	---	34,071	---	---	---	---	263,597
Dodge Center	2,688	---	---	13,923	---	74,345	---	---	---	14,484	102,752
Donaldson	42	---	---	---	---	---	---	---	---	---	---
Donnelly	240	---	24,385	7,534	---	---	---	---	---	---	31,919
Doran	55	---	4,155	---	562,360	---	---	---	---	---	566,515
Dover	741	---	137,062	26,984	---	40,000	---	---	---	---	204,046

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	---	5,664	---	---	---	---	---	---	---	5,664
Duluth	86,256	5,664,815	11,231,18	14,341,493	---	3,008,738	9,967	---	---	---	34,256,200
Dumont	97	---	---	---	---	---	---	---	---	---	---
Dundas	1,402	---	24,305	---	---	---	---	---	---	---	24,305
Dundee	68	---	1,165	10,323	---	---	---	---	130,116	---	141,604
Dunnell	165	428	---	---	---	---	---	---	---	---	428
Eagan	64,456	997,232	2,852,392	8,036,049	---	547,012	---	---	4,590,637	416	17,023,738
Eagle Bend	532	3,840	9,406	3,450	---	---	---	---	19,970	---	36,666
Eagle Lake	2,482	---	194,874	98,703	---	42,408	---	---	---	---	335,985
East Bethel	11,783	---	---	94,775	---	100,197	---	---	4,658,930	---	4,853,902
East Grand Forks	8,590	4,226	82,601	1,280,013	12,107	144,115	20,243	---	37,256	215,846	1,796,407
East Gull Lake	992	34,788	---	155,523	---	255,353	---	---	---	---	445,664
Easton	199	---	5,092	7,949	---	---	---	---	---	---	13,041
Echo	272	2,074	---	---	---	---	---	---	---	---	2,074
Eden Prairie	61,151	206,827	130,846	6,469,585	---	1,889,421	---	---	---	---	8,696,679
Eden Valley	1,046	---	41,911	20,905	---	---	12,823	---	---	---	75,639
Edgerton	1,184	5,064	3,028	71,930	---	17,503	---	---	---	---	97,525
Edina	48,262	679,538	1,104,449	11,753,859	---	670,467	27,183	---	---	---	14,235,496
Effie	123	---	---	---	---	1,000	19,100	---	1,240	843	22,183
Eitzen	242	---	---	150	---	---	---	---	---	---	150
Elba	155	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,167	28,072	99,174	16,344	---	62,908	---	28,276	---	---	234,774
Elgin	1,095	4,142	174,245	737,098	---	144,712	---	---	---	---	1,060,197
Elizabeth	173	---	11,303	---	---	---	---	---	---	---	11,303
Elk River	23,101	18,771	309,337	2,233,986	---	312,118	197,500	---	---	---	3,071,712
Elko New Market	4,240	98,340	29,012	171,244	---	435,132	---	---	---	---	733,728
Elkton	141	---	---	---	483	3,848	---	---	---	900	5,231
Ellendale	691	17,465	3,963	374,892	---	---	---	---	---	---	396,320
Ellsworth	456	197	5,302	---	---	---	---	---	---	---	5,499
Elmdale	116	---	---	---	---	---	---	---	---	---	---
Elmore	665	837	60,922	215,509	---	260,181	---	---	---	---	537,449
Elrosa	212	---	40,000	---	---	---	---	---	---	---	40,000
Ely	3,473	2,528	27,606	168,566	---	---	---	166,927	---	---	365,627
Elysian	657	5,889	48,004	44,563	---	4,400	---	---	---	---	102,856
Emily	816	---	---	22,039	---	---	---	---	---	---	22,039

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Emmons	388	21,489	12,207	---	---	---	---	---	---	---	33,696
Erhard	148	239	---	6,350	---	---	---	---	---	---	6,589
Erskine	504	7,604	15,666	3,551	---	16,931	81,107	---	---	---	124,859
Evan	84	---	---	---	---	---	---	---	---	---	---
Evansville	609	---	76,236	481,672	---	688	---	---	---	---	558,596
Eveleth	3,711	14,345	31,367	737,594	23,602	64,522	---	---	444,158	156,775	1,472,363
Excelsior	2,203	53,686	---	822,149	---	729,056	---	---	---	1,354	1,606,245
Eyota	1,995	4,155	30,728	58,628	---	141,646	---	---	---	---	235,157
Fairfax	1,225	74,586	357,865	245,127	---	170,600	---	---	---	---	848,178
Fairmont	10,631	58,625	5,500	2,017,482	---	647,456	---	685,982	---	---	3,415,045
Falcon Heights	5,385	9,618	26,329	438,702	---	119,201	---	---	---	---	593,850
Faribault	23,409	---	678,110	2,467,502	---	146,685	101,165	3,952,721	---	---	7,346,183
Farmington	21,369	63,507	49,801	174,752	---	28,074	---	---	---	---	316,134
Farwell	52	---	6,338	---	---	---	---	---	---	---	6,338
Federal Dam	107	4,938	---	---	---	---	---	---	---	---	4,938
Felton	177	---	---	2,666	---	---	---	---	---	---	2,666
Fergus Falls	13,103	285,295	129,692	4,395,546	---	7,049,885	12,943	16,598	700,738	2,330	12,593,027
Fertile	840	---	---	59,190	---	---	---	2,632	---	---	61,822
Fifty Lakes	390	---	7,055	92,419	---	---	---	---	---	---	99,474
Finlayson	316	3,138	---	---	---	---	---	---	---	---	3,138
Fisher	433	---	12,196	---	---	---	---	---	---	---	12,196
Flensburg	227	---	---	---	200	---	---	---	---	18,775	18,975
Floodwood	531	1,939	186,872	---	---	---	1,010	---	---	---	189,821
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,612	---	215,650	1,176,167	---	---	---	---	---	---	1,391,817
Forada	185	935	89,674	---	---	1,571	---	---	---	---	92,180
Forest Lake	18,591	48,400	143,869	1,427,472	---	81,455	---	---	---	---	1,701,196
Foreston	529	617	---	---	---	530	---	---	---	---	1,147
Fort Ripley	69	788	---	---	---	---	---	---	---	---	788
Fosston	1,521	---	4,319	1,146,361	---	2,899	---	136,491	---	---	1,290,070
Fountain	407	43,352	10,797	---	---	---	---	---	---	---	54,149
Foxhome	117	---	---	---	---	---	---	---	---	---	---
Franklin	503	165,529	---	22,889	---	---	---	---	---	---	188,418
Frazee	1,363	---	66,566	9,959	---	47,500	---	---	---	---	124,025
Freeborn	301	1,200	9,472	---	---	8,630	---	---	---	---	19,302

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Freeport	643	---	14,555	1,943,841	---	7,552	---	---	---	---	1,965,948
Fridley	27,515	71,710	168,673	696,771	---	27,256	257,457	---	---	---	1,221,867
Frost	196	---	3,000	---	---	---	---	---	---	---	3,000
Fulda	1,308	13,584	157,816	74,092	---	14,863	---	---	31,551	---	291,906
Funkley	5	---	---	---	---	---	---	---	---	---	---
Garfield	351	11,876	47,354	1,804,178	---	---	---	---	---	---	1,863,408
Garrison	212	503	35,609	101,028	---	---	---	---	---	---	137,140
Garvin	134	321	3,606	1,067	---	---	---	---	---	---	4,994
Gary	212	2,130	950	1,260	---	2,915	---	---	---	---	7,255
Gaylord	2,313	47,159	94,410	372,020	---	1,406,626	2,343	---	---	---	1,922,558
Gem Lake	393	---	---	---	---	---	---	---	---	1,763	1,763
Geneva	552	7,890	---	29,576	---	---	---	---	---	---	37,466
Genola	74	---	---	---	---	---	---	---	---	---	---
Georgetown	131	---	---	10,314	---	---	---	---	---	---	10,314
Ghent	367	---	---	6,053	---	1,979	3,000	---	---	---	11,032
Gibbon	773	400	13,410	---	---	150	---	---	---	---	13,960
Gilbert	1,795	9,670	52,454	247,034	54,271	127,457	---	---	---	---	490,886
Gilman	227	---	---	---	---	---	---	---	---	---	---
Glencoe	5,621	5,894	50,468	179,451	---	167,267	---	---	---	---	403,080
Glenville	638	---	185,847	---	---	---	---	---	---	---	185,847
Glenwood	2,553	231	62,490	521,377	---	37,929	351,481	53,045	---	---	1,026,553
Glyndon	1,410	2,123	4,369	---	---	---	---	---	---	---	6,492
Golden Valley	20,427	268,194	---	3,723,579	---	621,038	96,043	---	---	---	4,708,854
Gonvick	285	---	6,513	6,277	---	---	---	---	---	---	12,790
Good Thunder	580	---	119,676	---	---	---	---	---	---	---	119,676
Goodhue	1,184	3,619	1,500	248,487	---	---	4,206	---	---	---	257,812
Goodridge	134	33,060	---	---	---	---	---	---	---	---	33,060
Goodview	4,057	---	9,800	186,263	---	---	---	---	---	---	196,063
Graceville	583	1,475	46,211	169,385	---	---	---	---	---	3,275	220,346
Granada	301	343	93,154	---	---	---	---	---	---	---	93,497
Grand Marais	1,356	2,680	10,520	33,491	---	1,595,387	235,403	---	---	---	1,877,481
Grand Meadow	1,147	18,190	137,007	286,794	---	29,645	---	---	---	---	471,636
Grand Rapids	10,879	5,348	162,234	7,402,725	---	601,786	---	212,821	---	---	8,384,914
Granite Falls	2,879	7,992	1,754,547	6,918	---	3,714	---	102,661	---	500	1,876,332
Grant	4,134	20,234	---	---	---	---	---	---	---	---	20,234

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Grasston	158	---	---	---	---	---	---	---	---	---	---
Green Isle	560	---	40,285	40,088	---	6,525	---	---	---	---	86,898
Greenbush	713	---	---	---	---	10,389	---	---	---	---	10,389
Greenfield	2,786	422	---	---	---	---	86,768	---	---	---	87,190
Greenwald	222	3,040	---	18,383	---	275	---	---	---	---	21,698
Greenwood	688	---	---	16,132	---	---	---	---	---	---	16,132
Grey Eagle	346	24,482	49,138	16,538	---	10,829	---	---	---	6,297	107,284
Grove City	635	1,454	131	4,500	---	424	---	---	---	---	6,509
Grygla	222	---	158,710	---	---	---	---	---	---	---	158,710
Gully	63	---	---	---	---	6,435	---	---	---	25	6,460
Hackensack	314	23,515	---	---	---	---	---	---	---	---	23,515
Hadley	62	---	---	---	---	---	---	---	247,969	---	247,969
Hallock	971	3,100	---	---	---	19,932	---	32,640	---	---	55,672
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	598	---	102,073	57,266	---	---	---	---	---	---	159,339
Ham Lake	15,374	1,018	1,032,119	2,822,965	---	48,309	---	---	---	---	3,904,411
Hamburg	514	2,777	8,114	---	---	27,889	---	---	---	---	38,780
Hammond	118	---	---	---	---	---	---	---	---	---	---
Hampton	689	5,973	---	40,750	---	---	---	---	---	---	46,723
Hancock	762	1,289	30,017	168,443	---	4,249	---	---	---	---	203,998
Hanley Falls	301	---	6,032	23,299	---	---	---	---	---	---	29,331
Hanover	2,947	17,426	7,604	684,303	---	6,727	---	---	---	---	716,060
Hanska	397	---	---	---	---	---	---	---	---	---	---
Harding	126	---	---	---	---	3,500	---	---	---	---	3,500
Hardwick	194	---	10,000	---	---	---	---	---	---	---	10,000
Harmony	1,017	---	---	3,452	---	---	---	---	---	---	3,452
Harris	1,132	---	10,388	---	---	---	---	---	---	---	10,388
Hartland	315	132,480	84,261	---	---	---	---	---	---	---	216,741
Hastings	22,217	49,682	113,556	4,390,304	---	266,144	---	---	---	---	4,819,686
Hatfield	54	767	---	---	---	---	---	---	---	---	767
Hawley	2,087	19,698	13,156	1,399,203	19,565	3,988	93,396	---	---	---	1,549,006
Hayfield	1,342	---	---	35,907	---	1,142	---	---	---	---	37,049
Hayward	249	7,914	9,763	---	---	---	---	---	---	---	17,677
Hazel Run	62	---	---	2,752	---	---	---	---	---	---	2,752
Hector	1,140	3,716	52,170	39,637	---	---	---	447,943	---	---	543,466

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	519	---	---	---	---	---	---	---	172	691
Henderson	887	---	14,889	---	---	---	---	---	---	---	14,889
Hendricks	708	2,861	103,589	10,504	---	15,865	---	---	---	---	132,819
Hendrum	306	---	---	---	---	---	---	---	---	---	---
Henning	804	51,164	70,949	235,965	---	---	---	63,100	---	---	421,178
Henriette	69	---	---	---	---	---	---	---	---	---	---
Herman	433	---	23,357	4,938	---	---	---	---	---	---	28,295
Hermantown	9,545	12,206	92,693	1,416,640	---	15,217	---	---	---	---	1,536,756
Heron Lake	691	---	18,705	18,979	---	18,978	---	---	---	---	56,662
Hewitt	265	---	---	---	---	34,462	---	---	---	---	34,462
Hibbing	16,313	4,745	118,568	1,949,563	---	83,045	---	---	---	47,808	2,203,729
Hill City	643	---	3,435	---	---	---	---	---	---	7,200	10,635
Hillman	38	---	---	---	---	---	---	---	---	---	---
Hills	688	---	9,636	168,152	---	4,985	---	---	---	---	182,773
Hilltop	781	100	---	20,747	---	---	---	---	---	---	20,847
Hinckley	1,805	11,237	129,989	---	---	7,970	15,820	---	---	---	165,016
Hitterdal	207	---	8,960	---	---	---	---	---	---	---	8,960
Hoffman	684	109	8,796	---	---	10,777	1,699	---	38,908	---	60,289
Hokah	576	7,129	31,504	46,408	---	6,216	---	---	---	---	91,257
Holdingford	710	---	8,995	518,087	---	12,265	---	---	---	---	539,347
Holland	185	---	---	---	---	---	---	---	---	---	---
Hollandale	303	---	25,473	1,349	---	---	---	---	---	---	26,822
Holloway	90	---	---	---	---	---	---	---	---	---	---
Holt	88	---	---	---	---	4,061	---	---	---	---	4,061
Hopkins	17,701	27,262	---	1,868,288	---	171,141	75,000	---	---	---	2,141,691
Houston	988	---	74,919	243,921	---	256,100	---	---	---	---	574,940
Howard Lake	1,978	7,040	16,707	610,633	---	52,877	---	---	---	---	687,257
Hoyt Lakes	2,017	6,132	5,104	209,123	---	224,486	---	---	---	---	444,845
Hugo	13,536	9,433	155,479	934,845	---	283,370	63,078	---	---	---	1,446,205
Humboldt	45	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,148	249,518	173,153	4,784,026	---	300,903	205,807	117,073	---	13,832	5,844,312
Ihlen	61	---	---	---	---	---	---	---	---	---	---
Independence	3,553	3,381	762	295,033	---	---	---	---	---	---	299,176
International Falls	6,394	593,969	110,520	574,540	---	2,445,254	208,026	215,236	343,400	---	4,490,945
Inver Grove Heights	33,774	---	16,405	6,318,735	---	484,061	---	---	---	---	6,819,201

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	136	---	2,736	---	---	---	---	---	---	---	2,736
Iron Junction	85	422,818	---	---	---	---	---	---	---	---	422,818
Ironton	574	---	748	5,611	---	---	---	---	---	---	6,359
Isanti	5,286	2,400	39,325	1,168,209	---	43,761	---	---	---	---	1,253,695
Isle	765	7,602	27,753	---	---	---	1,472	---	---	---	36,827
Ivanhoe	551	---	---	85,022	---	---	13,675	---	---	---	98,697
Jackson	3,294	---	919,955	87,488	---	2,164	104,554	---	---	533,877	1,648,038
Janesville	2,268	18,701	48,191	121,748	---	---	---	---	---	---	188,640
Jasper	631	---	7,180	75,054	---	---	---	---	---	14,866	97,100
Jeffers	368	---	---	226,888	---	---	---	---	---	---	226,888
Jenkins	434	31,960	---	298	---	---	---	---	---	---	32,258
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	5,694	9,937	172,906	26,365	---	60,566	---	---	---	8,834	278,608
Kandiyohi	485	122,140	5,594	---	---	---	---	---	---	---	127,734
Karlstad	756	---	---	---	---	---	---	---	---	91,058	91,058
Kasota	670	---	---	---	---	45,213	---	---	---	---	45,213
Kasson	6,010	54,096	195,144	96,427	---	24,052	---	---	---	---	369,719
Keewatin	1,067	---	3,704	1,766	---	4,473	---	---	---	---	9,943
Kelliher	264	2,949	4,382	---	---	8,725	23,796	---	---	---	39,852
Kellogg	450	---	211,259	---	---	---	---	---	---	69,529	280,788
Kennedy	193	7,851	75,719	2,395	---	---	---	---	---	---	85,965
Kenneth	68	---	---	---	---	---	---	---	---	---	---
Kensington	288	---	287,138	---	---	---	---	---	---	---	287,138
Kent	80	---	---	---	---	---	---	---	---	---	---
Kenyon	1,818	---	---	26,957	---	29,170	9,980	---	---	---	66,107
Kerkhoven	752	3,940	511,025	4,202	---	1,196	---	---	---	---	520,363
Kerrick	64	---	10,528	---	---	---	---	---	---	---	10,528
Kettle River	180	3,375	2,183	---	---	---	---	---	---	---	5,558
Kiester	499	---	14,080	91,942	---	---	---	---	---	---	106,022
Kilkenny	134	3,722	28,157	---	---	---	---	---	3,145	---	35,024
Kimball	769	40,329	94,892	---	---	19,497	---	---	---	---	154,718
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	161	---	---	---	---	---	---	---	---	---	---
Kinney	169	---	---	---	---	1,374	---	---	---	---	1,374
La Crescent	4,883	95,425	15,060	106,936	---	676	---	---	---	---	218,097

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
La Prairie	662	---	---	1,686	---	732	---	---	---	11,169	13,587
La Salle	87	---	---	---	---	---	---	---	---	---	---
Lafayette	500	---	---	---	---	26,895	---	---	864,701	---	891,596
Lake Benton	677	8,251	---	2,005	---	3,124	3,036	---	---	---	16,416
Lake Bronson	225	---	---	---	---	---	---	---	---	---	---
Lake City	5,053	27,130	155,476	304,485	---	102,516	---	---	---	---	589,607
Lake Crystal	2,540	10,237	21,591	---	---	10,945	---	---	---	---	42,773
Lake Elmo	8,063	9,067	20,433	954,293	---	45,390	---	---	---	---	1,029,183
Lake Henry	105	---	---	---	---	---	---	---	---	---	---
Lake Lillian	239	3,309	40,119	12,072	---	6,739	---	---	---	---	62,239
Lake Park	783	---	2,647	221,662	5,159	---	42,118	---	---	---	271,586
Lake Saint Croix Beach	1,052	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,005	---	---	192,550	---	---	---	---	---	---	192,550
Lake Wilson	248	2,950	5,273	18,843	---	---	---	---	---	---	27,066
Lakefield	1,690	298	11,751	98,328	---	---	---	---	---	---	110,377
Lakeland	1,796	---	---	---	---	---	---	---	273,445	---	273,445
Lakeland Shores	311	---	---	---	---	---	---	---	---	---	---
Lakeville	56,534	492,310	876,797	7,601,761	---	1,020,206	189,310	---	53,744	---	10,234,128
Lamberton	826	---	406,917	1,250,769	---	8,180	13,730	---	---	---	1,679,596
Lancaster	338	---	7,900	9,298	---	57,116	---	---	---	---	74,314
Landfall	767	---	---	10,058	---	42,208	---	---	---	---	52,266
Lanesboro	754	25,200	476	46,878	---	325,535	---	---	---	---	398,089
Laporte	108	---	---	---	---	---	---	---	---	---	---
Lastrup	104	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,398	---	---	30,809	---	30,945	---	---	---	---	61,754
Le Center	2,506	3,000	6,294	---	---	1,710	---	---	---	---	11,004
Le Sueur	4,045	41,183	498,539	171,494	---	122,449	49,395	145,801	---	---	1,028,861
Lengby	84	1,080	---	---	---	---	---	---	---	---	1,080
Leonard	41	1,585	---	---	---	---	---	---	---	---	1,585
Leonidas	52	278	---	17,595	---	691	---	---	---	---	18,564
LeRoy	932	---	250,726	22,585	---	49,047	---	---	---	17,693	340,051
Lester Prairie	1,720	---	3,228	132,121	---	19,231	---	---	---	---	154,580
Lewiston	1,613	22,385	378,913	96,683	---	---	---	---	---	---	497,981
Lewisville	250	93,930	1,859	---	---	---	---	---	---	---	95,789
Lexington	2,078	47,007	16,557	26,697	---	3,248	---	---	---	---	93,509

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lilydale	631	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,464	18,949	35,018	317,689	---	26,114	---	---	---	9,150	406,920
Lino Lakes	20,505	11,543	182,175	3,962,175	---	30,582	---	---	---	22,250	4,208,725
Lismore	227	---	5,530	500	---	3,541	---	---	---	---	9,571
Litchfield	6,721	---	1,319,111	1,004,002	---	---	1,542,048	186,266	---	---	4,051,427
Little Canada	9,839	---	---	655,747	---	37,439	---	---	550,957	---	1,244,143
Little Falls	8,331	---	53,329	1,397,444	---	---	---	---	---	---	1,450,773
Littlefork	646	---	28,260	---	---	---	---	---	---	13,268	41,528
Long Beach	337	---	---	---	---	---	---	---	---	---	---
Long Lake	1,775	---	58,497	---	---	7,231	288,658	---	---	---	354,386
Long Prairie	3,445	1,433	443,998	326,893	---	---	---	---	2,239,828	---	3,012,152
Longville	154	4,388	4,932	---	---	---	---	26,980	---	---	36,300
Lonsdale	3,721	---	4,175	69,394	---	24,011	---	---	---	---	97,580
Loretto	652	13,968	---	12,226	---	---	---	---	---	---	26,194
Louisburg	47	---	---	---	---	---	---	---	4,100	---	4,100
Lowry	296	3,117	3,800	---	---	---	---	---	469,700	---	476,617
Lucan	189	---	---	---	---	---	---	---	---	---	---
Luverne	4,745	56,551	---	23,704	---	40,147	---	2,957	---	179,358	302,717
Lyle	550	---	3,084	10,409	---	5,178	---	---	---	---	18,671
Lynd	449	---	6,233	637	---	---	---	---	---	---	6,870
Mabel	781	---	15,855	1,761	---	957,272	---	---	---	---	974,888
Madelia	2,307	---	---	---	---	---	---	---	---	---	---
Madison	1,542	23,606	227,723	4,137	---	32,566	---	---	1,069,107	---	1,357,139
Madison Lake	1,033	598	14,684	54,079	---	28,429	6,539	---	---	---	104,329
Magnolia	217	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,215	---	1,806	76,846	---	---	---	---	---	---	78,652
Mahtomedi	7,645	823,161	49,776	42,578	---	---	---	---	---	---	915,515
Manchester	54	---	4,945	---	---	---	---	---	26,260	---	31,205
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---
Mankato	39,628	---	2,652,712	9,348,563	---	690,136	207,563	---	---	---	12,898,974
Mantorville	1,205	---	5,077	12,500	---	---	---	---	---	321,342	338,919
Maple Grove	62,436	283,194	1,634,715	29,183,542	---	722,921	602,632	---	987,886	6,063,869	39,478,759
Maple Lake	2,081	83,980	13,000	84,748	---	97,871	---	---	---	---	279,599
Maple Plain	1,786	---	13,547	304,825	---	5,556	---	---	---	---	323,928
Mapleton	1,761	781	85,803	163,831	---	14,971	---	---	---	---	265,386

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mapleview	177	4,624	---	---	---	66	---	---	40,221	---	44,911
Maplewood	38,374	9,348	299,731	14,285,029	---	821,106	---	---	---	62,006	15,477,220
Marble	700	---	---	16,473	---	974	---	---	---	---	17,447
Marietta	162	---	---	643	---	---	---	---	---	---	643
Marine on Saint Croix	688	1,483	43,324	72,557	---	111	---	---	---	8,918	126,393
Marshall	13,767	13,629	906,636	4,232,451	---	5,383,302	---	204,014	---	---	10,740,032
Mayer	1,756	100,476	---	86,063	---	11,456	150	---	---	---	198,145
Maynard	363	2,296	6,129	1,546	---	---	---	---	---	---	9,971
Mazeppa	844	2,358	26,074	206,191	---	---	---	---	---	---	234,623
McGrath	79	---	---	---	174,974	---	---	---	---	2,156	177,130
McGregor	390	---	47,812	---	---	---	---	---	---	---	47,812
McIntosh	621	5,709	7,227	3,889	---	---	---	---	---	---	16,825
McKinley	128	1,358	2,366	---	---	2,454	---	---	---	---	6,178
Meadowlands	133	---	---	---	---	---	---	---	---	---	---
Medford	1,243	---	9,709	155,495	---	3,404	---	---	---	---	168,608
Medicine Lake	371	---	16,023	118,123	1,184	---	---	---	---	---	135,330
Medina	4,916	125,104	102,234	1,661,751	---	69,525	6,397	---	---	---	1,965,011
Meire Grove	180	---	---	34,357	---	---	---	---	---	---	34,357
Melrose	3,622	47,820	70,629	39,488	---	14,338	---	---	---	---	172,275
Menahga	1,300	24,046	345,149	4,190	---	2,209	---	---	---	---	375,594
Mendota	204	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,098	130,336	42,124	2,657,511	---	51,344	---	---	---	---	2,881,315
Mentor	153	---	193,900	---	---	---	---	---	---	---	193,900
Middle River	304	---	8,900	---	---	269,316	3,484	---	---	---	281,700
Miesville	125	---	49,616	---	---	---	---	---	---	---	49,616
Milaca	2,944	---	208,313	9,327	---	73,953	---	---	---	---	291,593
Milan	365	1,774	11,659	4,600	---	61	---	---	---	---	18,094
Millerville	105	1,103	1,472	---	---	---	---	---	---	---	2,575
Millville	184	---	---	---	---	---	---	---	---	---	---
Milroy	251	---	7,828	2,574	---	1,308	1,370	---	---	---	13,080
Miltona	419	---	---	---	---	18,991	---	---	---	---	18,991
Minneapolis	387,873	1,813,000	---	44,633,000	---	16,362,000	---	---	---	---	62,808,000
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,392	608	11,136	250,779	---	6,050	---	---	---	---	268,573
Minnesota City	201	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnesota Lake	688	3,127	5,387	53,609	---	29,276	---	---	---	---	91,399
Minnetonka	50,046	380,413	2,541	17,689,450	---	3,704,683	1,547,144	---	---	---	23,324,231
Minnetonka Beach	544	---	---	19,147	---	---	---	---	---	---	19,147
Minnetrista	6,450	24,239	38,504	665,947	---	52,734	---	---	94,114	---	875,538
Mizpah	56	---	---	2,000	---	---	---	---	---	---	2,000
Montevideo	5,360	10,456	1,295,218	359,092	---	12,684	8,981	232,443	---	22,022	1,940,896
Montgomery	2,952	---	12,028	236,272	---	10,093	---	---	---	---	258,393
Monticello	12,840	---	---	2,761,947	---	91,517	1,213,787	---	---	---	4,067,251
Montrose	2,923	45,265	41,853	341,039	---	25,718	---	---	---	---	453,875
Moorhead	38,516	154,080	120,070	38,427,212	---	451,582	106,290	---	---	138,573	39,397,807
Moose Lake	2,791	945,922	---	---	---	1,724	---	---	---	---	947,646
Mora	3,557	---	516,285	229,439	---	44,474	---	66,604	33,773	108,574	999,149
Morgan	896	---	7,938	53,438	---	32,329	---	---	---	---	93,705
Morris	5,343	5,112	64,958	942,211	---	57,028	---	---	---	53,860	1,123,169
Morristown	986	---	6,070	---	---	---	---	---	---	---	6,070
Morton	406	7,719	---	21,244	---	6,866	---	---	616,095	1,648	653,572
Motley	673	---	12,500	955,181	---	---	---	---	---	---	967,681
Mound	9,084	---	47,518	3,288,381	---	229,705	35,744	---	---	---	3,601,348
Mounds View	12,136	167,750	354,160	2,458,673	---	270,663	---	---	---	---	3,251,246
Mountain Iron	2,859	324,175	77,958	174,150	---	16,076	3,341,109	---	---	---	3,933,468
Mountain Lake	2,111	---	139,702	157,932	---	109,404	155,560	---	---	437,144	999,742
Murdock	273	---	---	---	---	---	---	---	---	---	---
Myrtle	47	---	---	---	---	---	---	---	10,791	---	10,791
Nashua	68	---	---	---	250	---	---	---	---	---	250
Nashwauk	982	---	385,691	12,378,853	---	---	250,986	---	---	---	13,015,530
Nassau	72	---	---	---	---	---	---	---	---	---	---
Nelson	183	---	---	---	---	---	---	---	---	---	---
Nerstrand	294	---	32,640	---	---	---	---	---	---	---	32,640
Nevis	393	160	140,559	---	---	---	---	---	---	1,663	142,382
New Auburn	451	2,676	9,545	29,627	---	1,148	---	---	---	1,148	44,144
New Brighton	21,496	---	---	2,191,107	---	34,233	1,488,183	---	---	---	3,713,523
New Germany	374	---	---	279,057	---	---	---	---	---	---	279,057
New Hope	20,486	---	625,536	3,845,470	---	2,468,691	246,081	---	---	---	7,185,778
New London	1,260	29,669	8,165	672,793	---	---	---	---	---	---	710,627
New Munich	322	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Prague	7,351	215,456	93,491	1,021,238	---	61,176	---	---	---	---	1,391,361
New Richland	1,214	4,320	61,176	38,059	---	34,372	70,157	---	---	---	208,084
New Trier	112	426	---	---	---	---	---	---	---	---	426
New Ulm	13,467	111,581	52,422	4,449,947	---	477,919	---	8,323	---	16,732	5,116,924
New York Mills	1,195	1,125	14,907	10,758	---	---	---	---	388,295	---	415,085
Newfolden	374	13,190	---	---	---	---	---	---	---	---	13,190
Newport	3,449	80,673	14,909	142,920	---	15,378	---	---	---	---	253,880
Nicollet	1,091	---	---	21,204	---	---	---	---	---	---	21,204
Nielsville	89	2,362	---	---	---	---	---	---	---	---	2,362
Nimrod	71	---	---	---	---	---	---	---	---	---	---
Nisswa	1,979	---	106,499	93,597	---	5,368	---	---	---	---	205,464
Norcross	70	2,600	---	8,443	---	---	---	---	---	---	11,043
North Branch	10,122	---	---	126,947	---	---	---	---	---	---	126,947
North Mankato	13,426	---	59,981	3,612,340	---	69,917	1,021,859	---	---	104,708	4,868,805
North Oaks	4,539	4,826	19,709	825,138	76,727	203	---	---	---	---	926,603
North Saint Paul	11,485	1,530	99,991	894,765	7,002	13,450	958,855	---	---	---	1,975,593
Northfield	20,454	632,115	---	2,242,869	---	206,555	8,345	---	---	71,050	3,160,934
Northome	202	---	263,112	---	---	23,385	---	15,000	---	---	301,497
Northrop	223	---	1,964	---	---	---	---	---	---	---	1,964
Norwood Young America	3,558	15,406	16,693	715,200	---	5,467	1,173	---	---	---	753,939
Nowthen	4,469	---	---	307,471	17,602	---	---	---	---	---	325,073
Oak Grove	8,045	---	15,666	1,156,481	3,229	25,804	---	---	---	---	1,201,180
Oak Park Heights	4,593	100,648	90,620	---	---	144,069	---	---	432,651	---	767,988
Oakdale	27,538	---	7,210	5,876,660	---	27,196	4,536,818	---	---	---	10,447,884
Odessa	136	6,057	---	---	---	---	---	---	---	---	6,057
Odin	106	4,000	---	---	---	---	---	---	---	---	4,000
Ogema	192	---	---	---	---	---	---	---	---	---	---
Ogilvie	362	---	---	---	---	---	---	---	---	---	---
Okabena	189	---	23,339	---	---	---	---	---	---	---	23,339
Oklee	441	---	8,790	286	---	1,848	---	---	---	---	10,924
Olivia	2,479	1,513	41,097	306,040	---	---	27,895	248,051	---	---	624,596
Onamia	875	2,968	29,533	---	---	1,435	---	---	---	6,580	40,516
Ormsby	131	6,650	13,707	---	---	---	---	---	---	---	20,357
Orono	7,438	90,220	197,792	466,100	---	24,733	---	---	---	84,205	863,050
Oronoco	1,303	---	42,997	177,700	---	56,026	---	---	---	---	276,723

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Orr	268	14,307	39,454	---	---	2,014	---	---	---	---	55,775
Ortonville	1,896	7,943	20,855	28,011	---	19,555	---	17,930	---	3,506	97,800
Osakis	1,742	---	32,744	2,823	---	11,787	---	---	---	---	47,354
Oslo	330	---	1,272,869	121,214	---	---	---	---	---	---	1,394,083
Osseo	2,430	97,352	27,028	126,232	---	4,659	1,745	---	---	---	257,016
Ostrander	254	---	---	---	---	---	---	---	---	---	---
Otsego	13,816	19,069	56,811	390,031	---	712,615	---	---	---	---	1,178,526
Ottertail	576	---	---	38,000	---	---	---	---	---	---	38,000
Owatonna	25,572	674,844	785,454	2,430,808	---	499,636	477,161	368,051	---	---	5,235,954
Palisade	163	---	16,966	---	---	---	---	---	---	---	16,966
Park Rapids	3,708	24,577	578,525	3,048,886	---	80,908	61,877	585,894	---	---	4,380,667
Parkers Prairie	1,011	---	333	---	---	---	---	---	---	---	333
Paynesville	2,434	105,996	34,301	349,702	---	33,396	---	---	---	---	523,395
Pease	241	422	---	---	---	---	---	---	---	---	422
Pelican Rapids	2,476	82,779	45,337	206,397	---	49,212	---	---	---	---	383,725
Pemberton	248	---	27,290	---	---	---	---	---	---	---	27,290
Pennock	509	---	---	---	---	---	---	---	---	---	---
Pequot Lakes	2,176	4,811	65,453	---	---	2,600	---	---	---	---	72,864
Perham	2,995	13,033	636,255	1,599,688	---	44,900	---	172,366	---	---	2,466,242
Perley	92	---	---	---	---	---	---	---	---	---	---
Peterson	197	---	---	---	---	---	---	---	---	---	---
Pierz	1,401	2,050	18,454	71,735	---	---	---	---	---	---	92,239
Pillager	466	---	---	---	---	---	---	---	---	---	---
Pine City	3,119	---	---	13,565	---	---	32,296	---	---	12,416	58,277
Pine Island	3,260	3,148	163,835	145,036	---	65,997	46,083	---	---	---	424,099
Pine River	940	---	5,234	27,659	---	---	---	---	---	---	32,893
Pine Springs	408	---	---	---	---	---	---	---	---	---	---
Pipestone	4,308	131,153	32,193	17,442	---	186,677	5,306	44,435	---	---	417,206
Plainview	3,348	---	78,185	1,640,731	---	27,344	---	---	---	---	1,746,260
Plato	319	---	4,266	18,993	---	---	---	---	---	---	23,259
Plummer	296	15,395	8,900	---	---	---	---	---	---	---	24,295
Plymouth	71,263	---	4,823	6,060,487	---	4,223,957	---	---	---	---	10,289,267
Porter	180	---	2,536	---	---	418	---	---	---	---	2,954
Preston	1,322	---	34,529	37,660	---	26,069	---	---	---	---	98,258
Princeton	4,698	---	38,905	177,366	---	32,685	109,664	---	---	---	358,620

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Prinsburg	496	---	12,387	31,738	---	---	---	---	---	---	44,125
Prior Lake	23,010	60,857	63,410	3,545,670	---	93,283	123,606	---	---	---	3,886,826
Proctor	3,058	2,494	12,146	516,857	---	500	---	---	---	---	531,997
Quamba	123	---	---	---	---	---	---	---	1,010,334	---	1,010,334
Racine	454	---	---	---	---	---	15,914	---	---	154	16,068
Ramsey	23,865	2,672,754	129,610	3,539,823	---	135,345	111,669	---	---	---	6,589,201
Randall	651	---	1,311	8,283	---	12,840	---	---	---	---	22,434
Randolph	440	100	---	---	---	---	---	---	---	---	100
Ranier	609	---	---	---	---	4,699	---	---	---	---	4,699
Raymond	761	56,212	26,957	470,295	---	768	---	---	---	---	554,232
Red Lake Falls	1,429	---	---	---	---	---	---	---	---	---	---
Red Wing	16,432	359,243	95,919	2,326,781	---	364,712	---	35,527	---	---	3,182,182
Redwood Falls	5,248	9,306	40,742	---	---	144,064	330,594	1,380	---	---	526,086
Regal	33	---	---	---	---	---	---	---	---	---	---
Remer	367	3,675	184,373	---	---	---	---	15,504	165	---	203,717
Renville	1,272	---	---	274,959	---	9,553	---	---	---	---	284,512
Revere	95	19,990	---	---	---	---	---	---	---	---	19,990
Rice	1,279	955	85,587	18,302	---	1,877	---	---	---	---	106,721
Richfield	35,376	7,634,226	117,826	1,218,876	---	181,210	1,877,843	---	---	---	11,029,981
Richmond	1,430	---	18,299	187,557	---	---	---	---	---	---	205,856
Richville	95	---	---	6,720	---	---	---	---	---	---	6,720
Riverton	117	11,618	207	---	---	---	---	---	---	---	11,825
Robbinsdale	14,014	---	27,744	558,290	---	711,737	---	---	---	---	1,297,771
Rochester	107,630	461,920	1,928,165	23,772,860	---	5,063,337	3,173,739	2,859,413	3,021,327	5,836,686	46,117,447
Rock Creek	1,624	---	---	---	---	---	---	---	---	---	---
Rockford	4,321	27,223	28,913	247,839	---	4,908	308,022	---	---	---	616,905
Rockville	2,466	4,664	17,089	293,450	---	5,235	---	---	---	---	320,438
Rogers	8,879	59,545	686,676	3,462,813	---	184,827	620,900	---	---	---	5,014,761
Rollingstone	657	5,835	---	196,224	---	---	---	---	---	---	202,059
Roosevelt	150	---	---	---	---	---	---	---	---	---	---
Roscoe	103	---	---	---	---	---	---	---	---	---	---
Rose Creek	395	---	6,494	---	---	---	---	---	---	---	6,494
Roseau	2,622	---	41,728	4,454,501	---	82,370	4,556	44,048	---	---	4,627,203
Rosemount	22,139	50,000	641,577	5,202,113	---	292,166	103	---	---	---	6,185,959
Roseville	33,807	265,561	488,451	2,620,014	---	198,369	505,551	---	---	---	4,077,946

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	490	1,694	67,989	18,430	---	3,276	63,077	---	---	---	154,466
Round Lake	374	---	4,889	62,522	---	---	---	---	---	---	67,411
Royalton	1,241	6,860	911	39,086	---	2,252	---	---	---	---	49,109
Rush City	3,091	1,128	18,303	562,126	---	4,500	---	---	---	---	586,057
Rushford	1,749	5,693	35,609	106,270	---	149,187	88,249	345,656	1,479,027	620,348	2,830,039
Rushford Village	808	41,898	---	35,764	---	---	---	---	---	---	77,662
Rushmore	340	3,973	4,378	15,589	---	---	---	---	---	---	23,940
Russell	336	---	9,134	30,663	---	---	---	---	---	---	39,797
Ruthton	239	22,191	---	82,416	---	---	---	---	---	---	104,607
Rutledge	227	---	---	---	---	---	---	---	---	---	---
Sabin	537	---	---	---	---	---	---	---	---	---	---
Sacred Heart	541	38,578	56,074	16,968	---	10,663	---	---	---	---	122,283
Saint Anthony	8,333	12,661	152,405	2,066,081	---	---	---	---	---	---	2,231,147
Saint Anthony [Stearns]	86	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,358	---	66,808	443,415	---	208,403	---	---	---	---	718,626
Saint Bonifacius	2,287	41,899	504,520	---	---	---	---	---	---	---	546,419
Saint Charles	3,737	74,949	---	1,952,115	---	58,126	---	---	---	10,046	2,095,236
Saint Clair	871	43,262	12,509	287,783	---	---	---	---	---	---	343,554
Saint Cloud	65,633	684,369	1,259,793	7,128,888	---	1,134,616	---	255,330	2,125,445	99,134	12,687,575
Saint Francis	7,255	29,978	80,873	1,301,477	---	435,890	---	---	---	---	1,848,218
Saint Hilaire	283	---	---	---	---	---	---	---	---	---	---
Saint James	4,597	3,470	35,562	100,114	---	66,435	83,289	---	---	51,353	340,223
Saint Joseph	6,579	179,800	60,558	230,891	---	42,545	---	---	47,129	---	560,923
Saint Leo	99	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	45,505	52,930	9,924,856	2,637,479	---	1,548,322	131,422	---	---	---	14,295,009
Saint Martin	307	---	3,797	---	---	4,177	---	---	447,204	---	455,178
Saint Mary's Point	370	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,536	185,520	54,241	312,092	---	174,988	120,725	---	119,919	---	967,485
Saint Paul	286,367	3,473,375	3,294,928	23,878,056	---	23,202,330	---	---	---	---	53,848,689
Saint Paul Park	5,304	3,074	4,113	2,573,137	---	36,652	---	---	---	---	2,616,976
Saint Peter	11,459	---	32,392	68,959	---	70,675	---	---	---	2,287,872	2,459,898
Saint Rosa	68	---	---	---	---	---	---	---	---	---	---
Saint Stephen	853	8,773	5,639	---	---	1,805	---	---	---	---	16,217
Saint Vincent	61	---	---	---	---	---	---	---	---	---	---
Sanborn	337	---	12,548	---	---	---	---	---	---	---	12,548

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

Name of City	Popu-lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sandstone	2,848	209,565	160,677	83,224	---	14,827	15,504	---	---	37,258	521,055
Sargeant	61	3,402	1,195	1,193	---	---	---	---	---	---	5,790
Sartell	15,963	14,039	94,029	2,428,742	---	728,984	8,245	---	---	---	3,274,039
Sauk Centre	4,325	387	178,432	119,338	---	79,700	---	1,213	---	---	379,070
Sauk Rapids	12,796	2,466,097	144,320	1,055,200	---	237,132	1,097,402	---	---	---	5,000,151
Savage	27,147	500,233	25,651	4,551,376	---	290,036	22,747	---	---	---	5,390,043
Scandia	3,967	1,563	149,757	546	---	---	---	---	---	---	151,866
Scanlon	991	69,096	8,434	14,430	---	1,316	---	---	---	---	93,276
Seaforth	86	---	---	12,981	---	---	---	---	---	---	12,981
Sebeka	708	---	---	---	---	30,190	---	---	---	---	30,190
Sedan	43	---	---	---	---	---	---	---	---	---	---
Shafer	1,047	6,315	---	---	---	8,853	---	---	---	2,589	17,757
Shakopee	37,652	37,528	---	5,403,808	---	860,070	---	---	---	---	6,301,406
Shelly	190	---	---	---	---	---	---	---	---	---	---
Sherburn	1,131	6,927	20,348	164,401	---	1,362	---	---	---	2,625	195,663
Shevlin	178	891	8,090	---	---	---	---	---	---	---	8,981
Shoreview	25,118	343,614	---	1,529,829	---	300,313	---	---	17,281	---	2,191,037
Shorewood	7,312	34,733	500,766	814,854	---	106,648	---	---	---	---	1,457,001
Silver Bay	1,869	41,089	39,833	714,115	---	170,436	---	7,645	---	---	973,118
Silver Lake	835	1,058	61,247	39,723	---	26,526	---	---	---	---	128,554
Skyline	285	115,620	19,013	---	---	---	---	---	---	---	134,633
Slayton	2,147	1,221	794,064	544,929	---	13,655	13,737	574,693	---	---	1,942,299
Sleepy Eye	3,598	8,209	19,290	363,816	---	35,177	3,098	380,326	---	4,152	814,068
Sobieski	197	---	---	52,602	---	---	---	---	---	---	52,602
Solway	98	---	---	2,432	---	---	---	---	---	---	2,432
South Haven	189	3,029	10,824	---	---	---	---	---	---	---	13,853
South Saint Paul	20,275	140,590	36,978	1,624,362	---	226,222	---	---	---	---	2,028,152
Spicer	1,164	42,448	2,176	5,147	---	85,145	55,896	---	---	---	190,812
Spring Grove	1,324	6,489	29,781	30,093	---	19,910	---	---	---	---	86,273
Spring Hill	85	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,432	27,115	35,901	229,685	---	19,346	---	---	---	---	312,047
Spring Park	1,686	---	---	2,247	---	80,307	---	---	---	---	82,554
Spring Valley	2,474	---	---	404,833	---	93,155	---	---	---	---	497,988
Springfield	2,144	6,199	26,835	942,679	---	76,472	127,089	41,147	---	---	1,220,421
Squaw Lake	109	9,628	25,272	---	---	---	---	---	---	---	34,900

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	36,893	---	---	---	---	---	---	---	---	36,893
Staples	2,976	3,392	201,843	37,493	---	3,083	---	171,141	---	---	416,952
Starbuck	1,297	---	71,806	---	---	1,350	---	---	---	---	73,156
Steen	179	1,137	---	24,030	---	6,077	---	---	---	---	31,244
Stephen	658	---	---	---	---	---	---	---	---	---	---
Stewart	567	---	17,796	---	---	---	---	---	---	---	17,796
Stewartville	5,972	4,572	32,769	976,875	---	92,782	277,184	---	---	53,132	1,437,314
Stillwater	18,299	44,569	423,731	1,938,824	---	322,065	174,288	---	---	---	2,903,477
Stockton	690	---	124,168	588,397	---	6,306	---	---	---	---	718,871
Storden	216	---	---	---	---	5,236	---	---	---	---	5,236
Strandquist	69	---	---	---	---	---	---	---	1,797	---	1,797
Strathcona	44	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	437	---	---	---	---	---	---	---	---	---	---
Sunburg	100	---	---	292	---	---	35,547	---	---	---	35,839
Sunfish Lake	521	---	---	---	---	---	---	---	---	---	---
Swanville	349	---	---	53,659	---	8,004	---	---	---	---	61,663
Taconite	359	250	11,648	280,989	---	716	---	---	---	---	293,603
Tamarack	98	313	---	---	---	---	---	---	---	---	313
Taopi	58	---	---	---	---	---	---	---	---	---	---
Taunton	136	4,326	---	---	---	---	---	---	---	---	4,326
Taylors Falls	974	69,759	34,665	509,853	---	31,928	11,811	---	---	---	658,016
Tenney	5	3,405	---	6,290	---	---	---	---	---	---	9,695
Tenstrike	205	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,587	192,976	---	1,669,246	---	52,146	---	---	---	---	1,914,368
Thomson	157	140	---	---	---	250	---	---	---	---	390
Tintah	63	---	186,114	---	---	---	---	---	---	---	186,114
Tonka Bay	1,477	---	---	82,175	---	---	---	---	---	---	82,175
Tower	497	---	496,597	661,037	---	---	685,308	34,853	---	---	1,877,795
Tracy	2,178	42,353	162,194	28,145	---	236,981	29,000	---	---	---	498,673
Trail	46	222	---	---	---	---	---	---	---	---	222
Trimont	742	840	144,733	---	---	---	---	---	---	---	145,573
Trommald	98	---	---	---	---	---	---	---	---	---	---
Trosky	85	---	---	---	---	---	---	---	---	---	---
Truman	1,107	5,680	109,194	---	---	---	---	---	---	---	114,874
Turtle River	80	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	152	---	---	11,062	---	---	---	---	---	---	11,062
Twin Valley	823	4,019	---	19,800	---	9,000	---	---	---	---	32,819
Two Harbors	3,728	27,735	50,516	60,930	---	44,648	---	1,372,169	---	7,017	1,563,015
Tyler	1,130	899	---	---	---	---	---	---	---	---	899
Ulen	553	---	---	---	---	---	---	---	---	---	---
Underwood	339	1,262	---	---	---	---	---	---	---	---	1,262
Upsala	428	---	63,933	43,662	---	12,071	---	---	---	---	119,666
Urbank	54	1,170	---	---	---	14,000	---	---	---	---	15,170
Utica	290	---	---	33,592	---	---	---	---	---	---	33,592
Vadnais Heights	12,393	---	115,886	757,515	---	98,359	1,386,187	---	---	---	2,357,947
Vergas	332	---	---	---	---	31,563	---	---	---	---	31,563
Vermillion	420	---	---	---	---	---	---	---	---	---	---
Verndale	601	---	44,849	3,473	---	12,951	---	---	307,174	---	368,447
Vernon Center	331	---	70,829	---	---	---	---	---	---	---	70,829
Vesta	319	---	---	6,191	---	2,679	---	---	---	---	8,870
Victoria	7,554	4,441	31,487	942,276	---	281,052	210,804	---	---	---	1,470,060
Viking	108	---	---	---	---	---	---	---	---	---	---
Villard	250	---	---	---	---	---	---	---	---	---	---
Vining	78	---	---	---	---	---	---	---	---	---	---
Virginia	8,685	264,417	514,473	124,505	---	483,949	1,967,357	---	---	---	3,354,701
Wabasha	2,516	3,016	25,496	197,136	---	52,547	11,609	---	---	---	289,804
Wabasso	693	8,537	7,966	---	---	1,252	---	---	---	---	17,755
Waconia	10,833	80,194	720,915	264,567	---	87,820	---	---	---	---	1,153,496
Wadena	4,014	795,350	40,725	88,469	---	329,109	---	28,710	---	---	1,282,363
Wahkon	207	---	---	6,623	---	---	---	---	---	---	6,623
Waite Park	6,714	70,319	129,302	81,877	---	47,036	70,685	---	---	---	399,219
Waldorf	230	---	19,952	---	---	---	---	---	---	---	19,952
Walker	925	24,587	231,631	125,768	---	25,580	---	284,978	---	---	692,544
Walnut Grove	871	2,985	3,230	---	---	17,375	---	---	---	---	23,590
Walters	72	---	---	---	---	---	---	---	---	---	---
Waltham	151	791	---	---	---	---	---	---	---	---	791
Wanamingo	1,084	2,247	137,857	---	---	85,941	---	---	---	5,470	231,515
Wanda	83	---	230	---	---	---	---	---	---	---	230
Warba	178	---	3,500	---	---	---	---	---	---	---	3,500
Warren	1,563	120,193	17,687	200,183	---	---	---	---	---	---	338,063

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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
Warroad	1,768	54,071	10,440	23,737	---	230,931	---	7,737	---	---	326,916
Waseca	9,368	57,318	34,318	1,224,687	---	3,356	---	96,729	---	---	1,416,408
Watertown	4,215	39,573	14,977	1,601,886	---	37,506	16,543	---	---	---	1,710,485
Waterville	1,869	---	6,045	695,500	---	31,777	---	---	---	---	733,322
Watkins	957	52,601	46,017	30,893	---	22,233	30,000	---	---	---	181,744
Watson	203	18,265	---	150	---	---	---	---	---	---	18,415
Waubun	403	---	275,321	---	---	---	---	---	---	---	275,321
Waverly	1,371	5,187	---	105,945	---	---	---	---	---	---	111,132
Wayzata	3,720	108,063	110,518	834,386	---	116,116	---	---	---	---	1,169,083
Welcome	683	2,503	47,305	674,154	---	---	2,346	---	---	---	726,308
Wells	2,338	5,740	17,719	241,718	---	9,553	444	---	---	---	275,174
Wendell	166	---	---	---	---	---	---	---	---	---	---
West Concord	785	982	18,649	36,428	---	---	---	---	---	---	56,059
West Saint Paul	19,605	43,288	---	2,466,345	---	61,060	305,874	---	---	---	2,876,567
West Union	110	---	---	28,075	---	---	---	---	---	---	28,075
Westbrook	739	---	58,000	32,945	---	---	---	---	---	---	90,945
Westport	56	---	---	---	---	---	---	---	---	---	---
Whalan	63	---	---	---	---	4,845	---	---	---	---	4,845
Wheaton	1,425	3,000	12,237	47,800	---	15,354	---	19,695	---	---	98,086
White Bear Lake	23,820	65,172	269,728	4,285,001	---	163,646	2,768	---	317,016	---	5,103,331
Wilder	60	---	---	---	---	---	---	---	---	---	---
Willernie	508	---	---	---	---	---	---	---	---	---	---
Williams	190	---	---	---	---	---	---	---	---	---	---
Willmar	19,600	32,271	289,329	2,695,716	---	104,404	---	961	---	---	3,122,681
Willow River	414	---	---	---	---	---	---	---	---	---	---
Wilmont	337	---	4,600	---	---	8,213	---	---	---	---	12,813
Wilton	218	---	---	---	---	6,038	---	---	---	---	6,038
Windom	4,649	31,500	390,825	332,443	---	42,262	---	56,433	---	---	853,463
Winger	220	---	---	---	---	---	---	---	---	---	---
Winnebago	1,435	---	166,504	193,000	---	---	6,413	---	---	---	365,917
Winona	27,603	14,106	294,852	792,438	---	150,296	---	---	---	---	1,251,692
Winsted	2,348	---	20,571	206,914	---	---	---	324,298	---	---	551,783
Winthrop	1,400	27,330	---	---	---	11,216	---	---	---	---	38,546
Winton	170	11,277	---	---	31,963	20,650	---	---	---	---	63,890
Wolf Lake	59	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2011

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	434	---	4,023	---	---	---	---	---	---	---	4,023
Woodbury	63,143	41,761	4,999,238	5,507,279	---	363,528	600,000	---	1,173,302	---	12,685,108
Woodland	437	---	---	20,904	---	---	---	---	---	---	20,904
Woodstock	125	---	4,759	---	---	---	---	---	---	---	4,759
Worthington	12,829	---	1,776,110	1,094,539	---	454,129	1,330,280	---	---	---	4,655,058
Wrenshall	403	51,754	36,277	701	---	---	---	---	---	---	88,732
Wright	130	---	3,414	---	---	---	---	---	---	---	3,414
Wykoff	444	---	---	59,589	---	---	---	---	---	---	59,589
Wyoming	7,796	---	132,480	389,310	---	---	---	---	---	---	521,790
Zemple	93	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,235	14,075	---	183,582	---	78,655	178,434	---	---	162	454,908
Zumbro Falls	180	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,267	---	---	---	---	---	---	---	---	38,923	38,923
State Total	**4,369,182**	**$51,336,303**	**$112,853,133**	**$645,560,263**	**$1,310,657**	**$134,160,438**	**$48,769,039**	**$27,099,897**	**$33,825,792**	**$19,484,630**	**$1,074,400,152**

ANALYSIS OF

TOTAL OUTSTANDING INDEBTEDNESS

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Ada	1,710	920,000	---	---	---	3,397,000	---	---	4,317,000	2,565,000	---
Adams	792	170,000	---	---	445,000	345,000	385,000	---	1,345,000	730,000	---
Adrian	1,208	---	---	---	1,390,000	3,314,000	485,491	---	5,189,491	185,000	1,210,090
Afton	2,887	---	---	---	---	---	---	3,655,000	3,655,000	---	---
Aitkin	2,160	980,000	140,000	---	575,000	1,670,000	---	---	3,365,000	980,000	1,377,208
Akeley	430	---	---	---	202,000	785,000	---	---	987,000	15,000	52,100
Albany	2,590	---	337,195	---	7,680,000	---	---	---	8,017,195	4,585,000	5,329,878
Albert Lea	17,994	---	---	---	11,010,000	1,875,000	---	---	12,885,000	---	1,743,009
Alberta	100	---	---	---	---	362,000	---	---	362,000	---	---
Albertville	7,114	---	---	---	6,975,000	4,210,000	2,875,000	---	14,060,000	3,665,000	282,815
Alden	662	---	---	---	354,000	---	---	---	354,000	---	210,000
Alexandria	12,920	255,000	---	---	20,635,000	4,830,000	---	1,150,000	26,870,000	7,345,000	4,383,163
Alpha	116	---	---	---	---	---	---	---	---	---	48,399
Altura	492	85,000	---	---	---	---	---	---	85,000	---	---
Alvarado	366	---	---	---	---	---	147,000	---	147,000	---	856,434
Andover	30,847	3,860,000	---	---	1,125,000	49,075,000	---	740,000	54,800,000	23,435,000	561,000
Annandale	3,280	1,415,000	---	---	8,270,000	---	---	---	9,685,000	1,720,000	17,568,212
Anoka	17,331	3,740,000	7,710,000	---	---	---	3,310,000	---	14,760,000	4,985,000	---
Apple Valley	49,801	19,490,000	---	---	9,435,000	3,185,000	2,915,000	2,760,000	37,785,000	15,760,000	77,975
Appleton	1,403	---	---	---	4,380,000	1,195,000	---	---	5,575,000	2,135,000	1,832,452
Arco	74	---	---	---	---	54,000	---	---	54,000	---	---
Arden Hills	9,381	---	1,065,000	---	---	---	---	---	1,065,000	1,065,000	---
Argyle	643	---	---	---	340,000	2,292,634	---	---	2,632,634	340,000	192,000
Arlington	2,231	3,345,000	---	---	1,175,000	410,000	1,936,000	---	6,866,000	5,240,000	2,731,309
Ashby	448	---	---	---	1,405,000	1,690,000	---	---	3,095,000	845,000	202,485
Askov	363	---	---	---	---	282,992	---	---	282,992	---	200,000
Atwater	1,131	---	---	---	970,000	---	---	---	970,000	970,000	1,202,187
Audubon	522	2,469,000	---	---	385,000	820,000	---	---	3,674,000	1,680,000	398,287
Aurora	1,679	---	---	---	245,000	275,000	1,800,000	---	2,320,000	245,000	2,490,934
Austin	24,803	3,255,000	1,710,000	---	1,730,000	16,505,000	8,355,000	---	31,555,000	12,910,000	108,351
Avoca	143	---	---	---	---	424,100	---	---	424,100	---	114,000
Avon	1,403	866,033	---	---	3,860,000	8,638,822	---	---	13,364,855	1,785,001	---
Babbitt	1,465	---	---	---	170,000	1,565,000	---	---	1,735,000	1,565,000	1,326,690
Backus	246	---	---	---	---	204,138	---	---	204,138	---	347,800
Badger	369	---	---	---	---	210,000	---	---	210,000	---	369,501
Bagley	1,404	---	---	---	1,725,000	2,262,033	---	---	3,987,033	1,520,000	888,562
Balaton	645	---	---	---	1,460,000	1,648,525	---	---	3,108,525	235,000	872,498
Barnesville	2,588	1,070,000	---	---	3,952,527	790,000	566,040	---	6,378,567	2,120,000	3,480,401
Barnum	614	---	---	---	---	382,000	---	---	382,000	---	713,954
Barrett	414	115,000	---	---	41,275	1,585,500	---	---	1,741,775	---	54,517
Battle Lake	877	---	---	---	265,000	---	2,049,000	---	2,314,000	---	6,204

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Baudette	1,111	---	---	---	---	844,000	---	---	844,000	---	1,757,899
Baxter	7,620	---	---	---	22,499,000	4,710,000	---	---	27,209,000	5,065,000	8,541,110
Bayport	3,525	---	690,000	---	---	---	---	---	690,000	690,000	---
Beardsley	230	---	---	---	115,052	---	---	---	115,052	---	---
Beaver Bay	181	---	---	---	---	---	---	---	---	---	1,334,658
Beaver Creek	298	---	---	---	---	---	---	---	---	---	137,213
Becker	4,581	14,615,000	8,355,000	---	1,860,000	1,090,000	---	---	25,920,000	4,710,000	296,739
Bejou	91	---	---	---	---	---	---	---	---	---	223,448
Belgrade	748	---	415,000	---	370,000	610,840	850,000	---	2,245,840	1,725,000	468,277
Belle Plaine	6,621	---	180,000	---	7,687,685	7,162,315	---	---	15,030,000	5,060,000	7,921,230
Bellechester	176	---	---	---	---	128,000	---	---	128,000	---	---
Belview	383	---	---	---	---	720,000	310,264	---	1,030,264	790,000	55,646
Bemidji	13,528	10,905,000	---	---	4,440,000	58,945,000	---	---	74,290,000	12,990,000	---
Benson	3,223	675,000	---	---	---	820,000	5,915,000	---	7,410,000	---	4,902,071
Bethel	466	---	---	---	420,000	515,000	---	---	935,000	---	543,000
Big Falls	235	---	---	---	---	673,500	---	---	673,500	---	---
Big Lake	10,164	---	1,820,000	---	21,525,000	11,664,610	2,204,915	---	37,214,525	8,195,000	21,793,500
Bigelow	236	---	---	---	---	---	---	---	---	---	763,900
Bigfork	443	---	---	---	92,000	163,000	---	---	255,000	---	---
Birchwood	870	---	---	---	224,759	---	---	---	224,759	---	---
Bird Island	1,032	---	---	---	265,000	5,707,000	---	---	5,972,000	---	4,274,890
Biscay	113	---	---	---	---	---	615,000	---	615,000	---	---
Biwabik	987	---	135,000	---	385,000	---	---	---	520,000	135,000	435,121
Blackduck	797	385,000	---	---	375,000	1,006,000	---	---	1,766,000	385,000	156,308
Blaine	58,331	17,290,000	3,550,000	---	7,800,000	5,170,000	---	---	33,810,000	5,270,000	3,473,935
Blomkest	158	---	---	---	---	---	---	---	---	---	1,011,000
Blooming Prairie	1,993	---	---	---	1,175,504	359,496	625,000	---	2,160,000	530,000	2,842,725
Bloomington	83,671	21,330,000	6,795,000	7,270,000	56,340,000	---	300,000	---	92,035,000	17,160,000	1,574,720
Blue Earth	3,348	---	500,000	---	6,758,000	2,595,000	1,010,000	---	10,863,000	1,419,142	4,606,660
Bock	106	---	---	---	---	226,300	---	---	226,300	---	---
Bovey	801	---	---	---	345,000	1,755,000	---	---	2,100,000	---	37,351
Boyd	174	---	---	---	---	923,600	---	---	923,600	---	---
Braham	1,812	---	565,000	---	---	937,000	---	---	1,502,000	---	2,873,556
Brainerd	13,606	885,000	---	---	14,925,000	2,240,000	9,550,388	---	27,600,388	885,000	25,990,950
Brandon	491	---	---	---	1,885,000	2,390,000	---	---	4,275,000	1,885,000	32,636
Breckenridge	3,377	875,000	84,228	---	805,000	255,113	---	---	2,019,341	565,113	1,389,843
Breezy Point	2,388	---	---	---	4,115,000	---	---	---	4,115,000	---	145,858
Brewster	470	---	---	---	335,000	610,000	---	---	945,000	---	176,288
Bricelyn	368	---	---	---	---	---	---	158,000	158,000	---	1,186,925
Brook Park	139	---	---	---	---	---	---	---	---	---	33,000
Brooklyn Center	30,204	1,385,000	13,720,000	---	3,260,000	2,210,000	---	---	20,575,000	1,385,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Brooklyn Park	76,238	20,235,000	6,565,000	2,980,000	4,510,000	21,980,000	4,030,000	---	60,300,000	17,845,000	904,892
Brooten	745	245,000	---	---	---	---	---	---	245,000	---	2,233,503
Browerville	791	---	---	---	1,345,000	---	150,000	---	1,495,000	150,000	1,563,999
Browns Valley	583	---	---	---	---	790,000	---	---	790,000	190,000	84,001
Brownsdale	677	---	---	---	1,308,000	---	---	---	1,308,000	---	---
Brownsville	462	85,000	---	---	---	1,085,000	---	---	1,170,000	325,000	---
Brownton	759	850,000	---	---	1,225,000	---	---	---	2,075,000	1,225,000	1,336,920
Buckman	277	---	---	---	---	---	---	---	---	---	39,000
Buffalo	15,580	22,075,000	---	---	1,425,000	60,002,517	8,390,000	---	91,892,517	47,771,199	1,708,920
Buffalo Lake	723	---	---	---	1,548,000	---	---	---	1,548,000	---	302,551
Buhl	998	370,000	---	---	---	---	---	---	370,000	370,000	---
Burnsville	60,664	1,865,000	7,085,000	---	21,865,000	10,315,000	5,355,000	15,960,000	62,445,000	---	109,585
Butterfield	586	---	---	---	---	709,000	335,000	---	1,044,000	---	2,174,587
Byron	4,952	---	---	---	7,225,000	9,365,000	---	---	16,590,000	3,615,000	2,352,566
Caledonia	2,851	---	---	---	525,000	625,000	---	---	1,150,000	1,150,000	648,790
Callaway	236	---	---	---	---	330,010	---	---	330,010	---	285,000
Calumet	366	---	---	---	---	263,894	---	---	263,894	---	---
Cambridge	8,194	---	---	---	6,389,605	14,750,400	---	---	21,140,005	3,624,321	3,281,425
Canby	1,781	33,000	120,000	---	250,000	2,681,000	---	---	3,084,000	490,000	8,216,911
Cannon Falls	4,082	---	---	---	8,055,000	3,300,000	---	---	11,355,000	5,835,000	8,022,570
Canton	346	---	---	---	---	410,000	---	---	410,000	---	40,825
Carlos	499	170,000	---	---	2,060,000	---	---	---	2,230,000	---	---
Carlton	861	162,000	---	---	---	1,573,000	---	---	1,735,000	---	1,295,000
Carver	3,831	1,430,000	---	---	6,605,000	7,035,000	---	---	15,070,000	3,135,000	2,237,000
Cass Lake	764	---	---	---	---	242,000	---	---	242,000	---	588,552
Cedar Mills	45	---	---	---	---	197,000	---	---	197,000	---	---
Center City	629	---	---	---	379,267	---	---	---	379,267	---	---
Centerville	3,804	---	---	---	9,325,585	---	---	---	9,325,585	2,290,000	---
Ceylon	362	---	---	---	---	295,000	---	---	295,000	295,000	145,440
Champlin	23,223	5,595,000	625,000	---	1,430,000	4,620,000	---	---	12,270,000	5,245,000	---
Chandler	267	---	---	---	---	---	---	---	---	---	848,490
Chanhassen	23,247	7,725,000	840,000	---	14,085,000	19,895,000	120,000	---	42,665,000	13,835,000	---
Chaska	24,002	3,455,000	13,455,000	---	16,155,000	12,335,000	35,720,000	---	81,120,000	55,525,000	1,159,960
Chatfield	2,784	60,000	---	282,518	3,740,000	7,025,000	---	---	11,107,518	8,730,000	---
Chisago City	4,974	---	---	---	6,235,000	---	---	1,460,000	7,695,000	965,000	53,393
Chisholm	4,997	2,445,000	100,000	---	---	---	---	---	2,545,000	100,000	1,347,558
Chokio	392	---	---	---	---	1,315,000	---	---	1,315,000	1,305,000	532,000
Circle Pines	4,922	---	4,010,000	---	6,000,000	---	860,000	---	10,870,000	4,870,000	---
Clara City	1,349	---	---	---	2,400,000	1,395,000	---	---	3,795,000	1,110,000	2,257,972
Claremont	550	---	405,000	---	---	1,285,000	---	---	1,690,000	1,285,000	1,678,341
Clarissa	682	22,405	---	---	---	2,320,100	---	---	2,342,505	675,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Clarkfield	857	---	1,115,000	---	227,000	2,475,000	184,294	---	4,001,294	2,475,000	---
Clear Lake	550	---	---	---	75,000	85,000	---	---	160,000	---	2,254,616
Clearbrook	521	1,265,000	---	---	---	155,000	---	---	1,420,000	755,000	318,873
Clearwater	1,749	---	---	---	875,000	---	---	360,000	1,235,000	875,000	8,473,546
Cleveland	717	---	---	---	---	1,539,354	---	---	1,539,354	---	196,772
Climax	267	---	---	---	---	---	---	---	---	---	55,031
Clinton	445	---	---	---	---	1,086,900	---	---	1,086,900	---	193,168
Clontarf	159	---	---	---	---	---	---	---	---	---	509,384
Cloquet	12,144	---	---	---	4,295,000	1,270,000	---	1,445,000	7,010,000	3,430,000	1,233,558
Cobden	36	---	---	---	---	---	---	---	---	---	89,700
Cokato	2,721	1,405,000	---	---	---	---	---	---	1,405,000	---	3,992,944
Cold Spring	4,040	---	805,000	---	6,750,000	---	---	---	7,555,000	2,320,000	4,590,000
Coleraine	1,977	---	920,000	85,215	---	785,000	---	---	1,790,215	305,000	2,476,568
Cologne	1,531	7,620,000	---	---	---	1,775,000	---	---	9,395,000	---	596,076
Columbia Heights	19,619	14,280,000	1,470,000	2,790,000	1,915,000	440,000	4,750,000	---	25,645,000	---	---
Columbus	3,919	---	---	---	14,493,254	---	---	---	14,493,254	---	---
Comfrey	382	---	---	---	---	284,000	608,006	---	892,006	---	559,287
Comstock	94	---	---	---	---	---	---	---	---	---	91,297
Conger	147	---	---	---	157,000	557,082	---	---	714,082	557,082	---
Cook	574	---	---	---	---	2,441,700	---	---	2,441,700	---	---
Coon Rapids	61,766	15,980,000	795,000	---	5,925,000	13,665,000	---	---	36,365,000	3,830,000	---
Corcoran	5,390	---	---	---	---	---	132,000	---	132,000	---	1,288,454
Cosmos	467	---	---	---	---	---	---	---	---	---	1,518,047
Cottage Grove	34,828	---	2,790,000	---	6,750,000	1,265,000	6,060,000	---	16,865,000	2,135,000	---
Cottonwood	1,212	---	---	---	1,013,000	---	---	---	1,013,000	263,000	652,000
Courtland	606	---	---	---	505,600	---	---	---	505,600	---	30,000
Cromwell	238	---	---	---	---	82,300	---	---	82,300	---	243,611
Crookston	7,878	---	---	---	120,000	1,116,800	---	---	1,236,800	---	11,473,992
Crosby	2,389	---	---	---	2,765,000	---	---	---	2,765,000	---	4,968,064
Crosslake	2,158	95,000	---	---	3,425,000	3,515,000	2,410,000	---	9,445,000	85,000	2,495,495
Crystal	22,168	2,402,995	---	---	9,880,000	---	---	---	12,282,995	1,837,995	46,100
Currie	231	---	---	---	---	481,000	---	---	481,000	---	---
Cuyuna	334	---	---	---	30,000	---	---	---	30,000	---	---
Dakota	320	203,800	---	---	---	---	---	---	203,800	203,800	24,836
Dalton	253	---	---	---	22,000	375,000	---	---	397,000	---	172,000
Danube	496	89,000	---	---	---	---	---	188,372	277,372	---	---
Darfur	109	---	---	---	---	166,000	---	---	166,000	---	194,900
Dassel	1,473	---	---	---	1,165,000	---	480,000	---	1,645,000	495,000	3,886,166
Dawson	1,533	565,000	---	---	---	955,000	350,000	517,665	2,387,665	565,000	2,372,423
Dayton	4,743	---	---	---	34,180,000	---	---	---	34,180,000	940,000	3,461,463
De Graff	112	---	---	---	---	227,985	---	---	227,985	---	146,485

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Deer Creek	323	77,500	---	---	---	547,200	---	---	624,700	---	15,623
Deer River	929	---	---	---	580,557	222,780	---	---	803,337	140,420	899,545
Deerwood	534	288,000	---	---	---	---	---	---	288,000	---	566,238
Delano	5,510	1,190,000	505,000	---	5,535,000	1,605,000	1,835,000	595,000	11,265,000	3,500,000	17,738,860
Delavan	177	---	---	---	---	96,026	---	---	96,026	---	---
Delhi	69	---	---	---	---	70,700	---	---	70,700	---	38,020
Dennison	212	---	---	---	740,000	15,000	---	---	755,000	---	---
Dent	192	---	---	---	---	507,110	---	---	507,110	24,110	8,581
Detroit Lakes	8,716	4,504,999	380,000	---	23,465,000	---	3,525,000	---	31,874,999	---	5,434,926
Dexter	340	---	---	15,280	281,200	---	75,000	---	371,480	---	---
Dilworth	4,075	---	---	---	13,770,000	---	---	---	13,770,000	---	1,034,510
Dodge Center	2,688	---	---	---	3,340,000	---	711,677	---	4,051,677	1,010,000	---
Donnelly	240	---	---	---	410,000	---	---	---	410,000	---	---
Doran	55	---	---	---	---	---	---	---	---	---	35,000
Dover	741	---	---	---	420,000	200,000	250,000	---	870,000	---	---
Dovray	57	---	---	---	---	210,000	---	---	210,000	---	24,133
Duluth	86,256	74,561,023	---	45,000	29,568,977	44,004,999	1,280,809	285,000	149,745,808	32,444,999	49,952,690
Dumont	97	---	---	---	---	255,000	---	---	255,000	---	216,000
Dundas	1,402	---	1,060,000	---	---	4,505,000	---	---	5,565,000	1,845,000	867,768
Dundee	68	---	---	---	---	172,000	---	---	172,000	---	---
Dunnell	165	---	---	---	---	---	---	---	---	---	218,917
Eagan	64,456	16,950,000	---	---	3,585,000	---	---	3,695,000	24,230,000	8,845,000	900,000
Eagle Bend	532	---	---	---	610,000	2,539,000	---	---	3,149,000	680,000	270,000
Eagle Lake	2,482	1,110,000	---	---	2,355,000	295,000	---	---	3,760,000	95,000	476,563
East Bethel	11,783	2,845,000	---	---	275,000	19,115,000	---	---	22,235,000	---	65,589
East Grand Forks	8,590	---	---	---	9,700,000	---	---	---	9,700,000	55,000	7,494,035
East Gull Lake	992	---	---	---	2,707,000	280,000	---	---	2,987,000	280,000	4,612,000
Echo	272	---	---	---	245,000	384,000	---	---	629,000	---	---
Eden Prairie	61,151	21,495,000	---	---	8,130,000	---	6,810,000	---	36,435,000	7,400,000	4,195,000
Eden Valley	1,046	---	---	---	435,000	525,000	---	---	960,000	435,000	2,798,123
Edgerton	1,184	---	---	---	---	32,251	---	---	32,251	---	250,000
Edina	48,262	29,470,000	2,480,000	---	18,260,000	31,850,000	13,160,000	---	95,220,000	7,530,000	230,000
Effie	123	---	---	---	---	303,000	---	---	303,000	---	---
Elba	155	---	---	---	45,000	---	---	---	45,000	---	---
Elbow Lake	1,167	---	---	---	3,945,000	80,000	---	---	4,025,000	3,720,000	1,068,988
Elgin	1,095	32,000	160,000	---	212,000	740,000	---	---	1,144,000	900,000	1,297,202
Elizabeth	173	---	---	---	---	515,000	---	---	515,000	---	57,239
Elk River	23,101	19,685,000	305,000	---	2,955,000	5,475,000	6,310,000	---	34,730,000	3,610,000	4,563,882
Elko New Market	4,240	580,000	---	---	4,975,000	3,405,000	---	---	8,960,000	1,635,000	294,000
Ellendale	691	---	---	---	61,000	540,000	---	---	601,000	---	2,776,240
Ellsworth	456	---	---	---	---	440,000	---	---	440,000	---	14,600

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Elmore	665	---	---	---	465,000	470,000	---	---	935,000	---	3,058,866
Ely	3,473	282,000	785,000	---	---	5,545,000	---	---	6,612,000	855,000	3,398,982
Elysian	657	---	---	---	870,000	475,285	---	---	1,345,285	445,000	776,314
Emily	816	---	---	---	1,015,000	1,566,000	---	---	2,581,000	---	---
Emmons	388	---	---	---	---	---	---	---	---	---	162,000
Erhard	148	24,000	---	---	---	---	---	---	24,000	---	---
Erskine	504	100,224	---	---	---	594,610	---	---	694,834	---	25,462
Evan	84	---	---	---	---	---	---	---	---	---	323,000
Evansville	609	---	---	---	2,090,000	---	---	---	2,090,000	---	1,365,335
Eveleth	3,711	---	---	---	1,426,720	858,928	---	---	2,285,648	---	6,391,351
Excelsior	2,203	---	---	---	2,795,000	745,000	---	---	3,540,000	---	---
Eyota	1,995	---	---	---	1,620,000	4,040,000	---	---	5,660,000	2,880,000	85,714
Fairfax	1,225	---	---	---	522,000	3,438,451	---	---	3,960,451	2,260,000	88,318
Fairmont	10,631	---	---	---	15,340,000	1,835,000	---	---	17,175,000	7,070,000	11,162,587
Falcon Heights	5,385	---	---	---	---	---	---	---	---	---	235,000
Faribault	23,409	15,415,000	---	---	2,350,000	2,130,000	---	---	19,895,000	2,080,000	23,281,552
Farmington	21,369	450,000	265,000	---	31,795,000	4,989,072	---	---	37,499,072	8,610,000	1,145,000
Federal Dam	107	---	---	---	46,600	40,356	---	---	86,956	---	---
Fergus Falls	13,103	8,570,000	185,000	---	9,325,000	4,505,000	740,000	---	23,325,000	130,000	4,198,383
Fertile	840	---	---	---	---	---	---	---	---	---	690,504
Fifty Lakes	390	---	---	---	---	---	---	---	---	---	248,639
Finlayson	316	---	---	---	42,000	360,000	---	---	402,000	360,000	221,900
Fisher	433	---	---	---	110,000	1,146,000	---	---	1,256,000	---	1,454,966
Flensburg	227	---	---	---	---	---	---	---	---	---	91,924
Floodwood	531	84,800	---	---	---	149,600	---	---	234,400	---	219,000
Florence	39	---	---	---	---	---	---	---	---	---	23,890
Foley	2,612	---	---	---	5,744,000	276,214	---	---	6,020,214	---	---
Forada	185	319,497	---	---	---	1,580,291	---	---	1,899,788	---	252,544
Forest Lake	18,591	---	2,245,000	---	1,185,000	8,335,000	---	---	11,765,000	8,580,000	812,962
Foreston	529	---	---	---	525,000	385,000	---	---	910,000	---	---
Fosston	1,521	5,995,000	285,000	---	1,015,000	1,810,000	355,000	---	9,460,000	4,935,000	1,731,045
Fountain	407	---	---	---	---	---	---	---	---	---	963,000
Franklin	503	315,000	---	---	---	1,222,000	---	---	1,537,000	---	123,748
Frazee	1,363	---	---	---	1,735,000	615,000	246,721	---	2,596,721	740,000	---
Freeborn	301	---	---	---	---	---	---	---	---	---	109,851
Freeport	643	---	---	---	5,204,911	305,000	---	---	5,509,911	305,000	---
Fridley	27,515	---	---	---	6,770,000	7,625,000	---	---	14,395,000	---	550,000
Frost	196	---	---	---	---	1,002,000	---	---	1,002,000	---	290,000
Fulda	1,308	---	515,000	---	---	592,000	---	---	1,107,000	---	278,933
Garfield	351	---	---	---	---	1,245,000	296,000	---	1,541,000	---	328,174
Garrison	212	331,000	---	---	---	---	---	---	331,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Garvin	134	---	---	---	---	270,000	---	---	270,000	---	25,757
Gary	212	830,000	---	---	---	---	---	---	830,000	---	---
Gaylord	2,313	635,000	1,340,000	---	7,178,284	4,846,716	---	---	14,000,000	5,910,000	170,000
Gem Lake	393	1,255,375	---	---	---	---	---	---	1,255,375	---	---
Ghent	367	---	447,000	---	145,000	---	---	---	592,000	---	146,788
Gibbon	773	585,000	---	---	---	---	---	---	585,000	---	---
Gilbert	1,795	---	---	---	1,215,000	---	---	120,000	1,335,000	620,000	1,383,000
Glencoe	5,621	1,450,000	890,000	---	4,030,000	5,080,000	6,230,000	---	17,680,000	4,310,000	754,204
Glenville	638	---	---	---	322,500	---	---	---	322,500	---	---
Glenwood	2,553	---	---	---	---	---	500,884	---	500,884	---	1,046,000
Glyndon	1,410	1,835,000	---	---	391,824	---	---	---	2,226,824	---	1,808,366
Golden Valley	20,427	2,750,000	12,735,000	---	56,640,000	3,175,000	---	2,190,000	77,490,000	26,880,000	2,100,000
Good Thunder	580	---	---	---	280,000	477,000	---	---	757,000	---	75,000
Goodhue	1,184	1,505,000	204,254	---	400,000	1,080,000	---	---	3,189,254	715,000	---
Goodridge	134	---	---	---	---	---	---	---	---	---	35,000
Goodview	4,057	---	---	---	2,710,000	---	---	---	2,710,000	---	4,035,309
Graceville	583	---	---	---	---	418,800	3,439,000	---	3,857,800	1,845,000	228,937
Grand Marais	1,356	---	---	---	6,045,000	345,000	3,380,000	---	9,770,000	2,390,000	1,215,000
Grand Meadow	1,147	---	880,000	---	538,000	1,170,000	---	---	2,588,000	1,170,000	203,300
Grand Rapids	10,879	960,000	835,000	---	20,705,000	8,870,000	---	900,000	32,270,000	720,000	25,105,340
Granite Falls	2,879	840,000	---	---	6,495,000	9,390,000	6,601,242	---	23,326,242	5,360,000	135,298
Grant	4,134	---	---	---	116,011	---	---	---	116,011	---	---
Green Isle	560	---	---	---	2,024,157	817,325	1,683,364	---	4,524,846	2,258,364	---
Greenbush	713	---	---	---	---	214,889	---	---	214,889	---	2,218,656
Greenfield	2,786	80,000	---	---	3,265,000	---	1,075,000	---	4,420,000	3,345,000	---
Greenwald	222	---	---	---	200,141	---	---	---	200,141	---	---
Grey Eagle	346	652,000	---	---	40,000	---	---	---	692,000	---	237,354
Grove City	635	---	---	---	---	37,000	652,000	---	689,000	652,000	1,210,792
Grygla	222	---	---	---	222,000	---	---	---	222,000	222,000	115,000
Hackensack	314	183,679	---	---	121,000	263,000	365,000	---	932,679	83,000	263,000
Hadley	62	896,000	---	---	---	---	---	---	896,000	---	---
Hallock	971	---	---	---	1,925,000	2,280,000	---	---	4,205,000	1,675,000	---
Halstad	598	---	---	---	165,000	---	---	---	165,000	---	---
Ham Lake	15,374	2,285,000	---	---	---	---	---	---	2,285,000	---	---
Hamburg	514	---	---	---	150,000	---	---	---	150,000	---	2,348,842
Hammond	118	---	---	---	---	325,000	---	---	325,000	---	---
Hampton	689	390,000	---	---	---	---	1,385,000	---	1,775,000	---	---
Hancock	762	265,000	---	---	---	3,634,066	---	---	3,899,066	1,055,000	10,463
Hanley Falls	301	80,000	---	---	---	---	---	---	80,000	---	1,339,002
Hanover	2,947	---	---	---	2,766,000	---	470,000	---	3,236,000	470,000	1,142,433
Hanska	397	---	---	---	320,000	455,000	---	---	775,000	---	19,774

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Hardwick	194	---	---	---	---	---	---	---	---	---	74,729
Harmony	1,017	293,000	---	---	---	2,360,000	---	---	2,653,000	2,563,000	963,797
Harris	1,132	---	---	---	---	---	---	---	---	---	6,315,239
Hartland	315	---	---	---	149,000	---	---	---	149,000	---	14,180
Hastings	22,217	4,120,000	---	---	21,230,000	---	4,120,250	---	29,470,250	7,520,000	4,189,750
Hatfield	54	---	---	---	---	11,100	---	---	11,100	---	---
Hawley	2,087	260,000	---	---	4,809,000	4,008,000	405,000	---	9,482,000	2,015,000	---
Hayfield	1,342	---	80,000	---	1,260,000	1,505,000	2,330,000	---	5,175,000	1,160,000	1,272,757
Hayward	249	---	---	---	152,000	170,000	---	---	322,000	---	---
Hazel Run	62	---	---	---	---	73,400	---	---	73,400	---	---
Hector	1,140	2,365,000	---	---	500,000	195,000	165,805	---	3,225,805	50,000	656,399
Henderson	887	588,000	432,000	---	4,120,000	5,499,000	---	---	10,639,000	4,880,000	96,520
Hendricks	708	---	---	---	---	524,205	1,383,924	---	1,908,129	---	324,008
Hendrum	306	---	630,000	---	57,000	---	---	---	687,000	---	637,755
Henning	804	350,000	---	---	---	7,109,000	223,040	---	7,682,040	3,270,000	485,339
Henriette	69	---	---	---	---	47,600	---	---	47,600	---	---
Herman	433	---	---	---	656,050	1,292,917	---	---	1,948,967	---	156,121
Hermantown	9,545	---	---	---	14,185,000	4,740,000	8,415,000	---	27,340,000	1,870,000	---
Heron Lake	691	---	590,000	---	---	2,415,000	64,000	---	3,069,000	---	145,634
Hewitt	265	---	---	---	---	---	---	---	---	---	17,000
Hibbing	16,313	1,210,000	265,000	---	---	1,582,204	2,125,000	---	5,182,204	---	15,930,200
Hill City	643	---	---	---	---	1,082,000	---	---	1,082,000	---	---
Hills	688	---	---	---	---	---	---	---	---	---	---
Hilltop	781	---	40,000	---	---	---	---	---	40,000	---	---
Hinckley	1,805	20,000	1,279,000	---	---	50,000	920,000	---	2,269,000	559,000	2,697,857
Hitterdal	207	---	330,000	---	---	161,400	---	---	491,400	---	121,000
Hoffman	684	---	---	---	941,000	1,667,000	---	135,000	2,743,000	---	1,785,673
Hokah	576	---	---	---	---	1,093,000	---	---	1,093,000	---	---
Holdingford	710	1,378,076	---	---	---	---	---	---	1,378,076	260,000	2,795,871
Hollandale	303	---	---	---	---	45,000	---	---	45,000	---	---
Holloway	90	338,000	---	---	---	---	---	---	338,000	---	---
Hopkins	17,701	8,005,000	7,300,000	---	4,385,000	---	5,990,000	---	25,680,000	7,860,000	318,241
Houston	988	1,159,000	---	65,000	95,000	---	---	---	1,319,000	65,000	285,684
Howard Lake	1,978	3,630,000	505,000	---	---	5,305,000	170,000	---	9,610,000	4,825,000	8,101,063
Hoyt Lakes	2,017	415,000	---	---	200,000	---	---	---	615,000	415,000	1,269,386
Hugo	13,536	---	---	---	5,925,000	---	---	8,450,000	14,375,000	---	---
Hutchinson	14,148	---	320,000	---	17,500,000	40,860,000	22,510,000	---	81,190,000	19,620,000	35,091,751
Ihlen	61	---	---	---	---	---	---	---	---	---	75,072
Independence	3,553	---	---	---	971,000	1,025,000	---	---	1,996,000	---	235,000
International Falls	6,394	---	---	---	---	---	11,200,000	---	11,200,000	---	---
Inver Grove Heights	33,774	30,490,655	9,924,586	---	13,655,000	---	1,235,000	---	55,305,241	14,415,000	310,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Iona	136	---	---	---	---	713,000	---	---	713,000	---	---
Iron Junction	85	---	---	---	---	280,228	---	---	280,228	---	---
Ironton	574	---	---	---	---	---	---	---	---	---	346,888
Isanti	5,286	---	---	---	7,385,000	1,650,000	---	---	9,035,000	2,555,000	8,525,261
Isle	765	---	74,000	---	142,000	3,695,000	---	---	3,911,000	---	231,773
Ivanhoe	551	127,900	---	---	---	325,000	729,408	---	1,182,308	1,054,408	94,912
Jackson	3,294	---	---	---	1,530,000	45,000	3,870,000	720,000	6,165,000	45,000	9,219
Janesville	2,268	---	---	---	6,808,000	1,176,000	60,000	---	8,044,000	3,174,000	259,120
Jasper	631	---	---	---	315,000	274,000	508,942	---	1,097,942	---	425,777
Jeffers	368	---	---	---	1,403,000	---	---	---	1,403,000	---	---
Jordan	5,694	---	---	---	10,480,000	8,935,000	---	---	19,415,000	4,390,000	4,798,000
Kandiyohi	485	182,000	---	---	---	---	190,000	---	372,000	182,000	489,072
Karlstad	756	---	---	---	---	235,000	307,249	---	542,249	---	77,096
Kasson	6,010	---	---	---	1,845,000	695,000	1,670,000	---	4,210,000	1,295,000	9,697,925
Keewatin	1,067	---	---	---	---	---	---	---	---	---	450,409
Kelliher	264	---	---	---	113,000	---	---	---	113,000	---	---
Kellogg	450	---	---	---	480,000	---	---	---	480,000	---	73,300
Kennedy	193	---	---	---	---	71,000	---	---	71,000	71,000	6,000
Kenneth	68	---	---	---	---	208,000	---	---	208,000	---	---
Kent	80	154,417	---	---	---	---	---	---	154,417	---	---
Kenyon	1,818	---	---	---	770,000	119,000	220,000	---	1,109,000	990,000	57,000
Kerkhoven	752	---	---	---	425,000	500,000	280,978	---	1,205,978	---	---
Kettle River	180	137,000	---	---	---	654,200	---	---	791,200	---	---
Kiester	499	---	565,000	---	---	---	---	---	565,000	565,000	219,000
Kilkenny	134	---	---	---	---	90,000	---	---	90,000	---	---
Kimball	769	---	---	---	2,033,000	460,000	---	---	2,493,000	460,000	---
La Crescent	4,883	---	---	---	5,605,000	7,605,000	---	---	13,210,000	2,575,000	---
La Salle	87	---	---	---	---	---	340,000	---	340,000	---	---
Lafayette	500	---	---	---	---	965,216	---	---	965,216	---	---
Lake Benton	677	---	---	---	---	2,598,983	---	---	2,598,983	---	295,863
Lake Bronson	225	---	---	---	---	698,000	---	---	698,000	---	---
Lake City	5,053	---	---	---	1,709,999	1,160,000	3,657,061	---	6,527,060	---	4,673,890
Lake Crystal	2,540	2,743,100	---	---	1,155,000	9,400,900	1,335,000	---	14,634,000	7,841,000	529,321
Lake Elmo	8,063	---	---	---	7,615,000	4,640,000	---	---	12,255,000	2,750,000	196,000
Lake Henry	105	122,000	---	---	---	---	---	---	122,000	---	---
Lake Lillian	239	---	---	---	---	---	---	---	---	---	660,000
Lake Park	783	---	---	---	---	235,000	---	---	235,000	235,000	1,440,628
Lake Saint Croix Beach	1,052	---	---	---	---	---	253,000	---	253,000	---	---
Lake Shore	1,005	---	---	---	---	185,000	---	---	185,000	---	---
Lake Wilson	248	---	---	---	---	400,703	251,143	---	651,846	---	92,297
Lakefield	1,690	1,595,000	---	---	150,000	1,824,676	---	---	3,569,676	150,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Lakeland	1,796	630,000	---	---	---	1,135,000	---	---	1,765,000	---	---
Lakeville	56,534	52,535,000	3,180,000	---	7,365,000	4,630,000	15,350,000	6,505,000	89,565,000	16,380,000	1,724,870
Lamberton	826	---	---	---	2,450,000	1,890,000	2,121,271	---	6,461,271	---	79,265
Landfall	767	---	---	---	---	---	---	---	---	---	5,018,904
Lanesboro	754	1,391,000	10,000	---	---	1,170,000	---	---	2,571,000	1,245,000	190,194
Laporte	108	---	---	---	---	793,000	---	---	793,000	---	---
Lauderdale	2,398	---	---	---	410,000	---	---	---	410,000	---	---
Le Center	2,506	---	---	---	7,836,000	1,350,000	---	---	9,186,000	---	5,906,148
Le Sueur	4,045	3,270,000	310,000	---	7,465,000	4,740,000	10,250,359	---	26,035,359	7,030,000	16,296,430
LeRoy	932	---	---	---	720,000	2,519,400	---	---	3,239,400	2,290,000	99,274
Lester Prairie	1,720	---	---	---	---	5,432,817	---	---	5,432,817	---	---
Lewiston	1,613	1,590,000	---	---	605,000	1,962,000	---	---	4,157,000	605,000	1,549,104
Lewisville	250	---	---	---	---	---	---	---	---	---	913,000
Lexington	2,078	---	---	---	632,000	1,040,000	---	---	1,672,000	---	489,370
Lilydale	631	---	1,380,000	---	---	---	415,000	---	1,795,000	---	---
Lindstrom	4,464	---	---	---	1,680,000	2,495,000	---	---	4,175,000	565,000	277,925
Lino Lakes	20,505	2,605,000	6,090,000	---	7,985,000	775,000	---	---	17,455,000	5,245,000	4,051,000
Lismore	227	144,194	---	---	---	686,000	---	---	830,194	---	---
Litchfield	6,721	5,320,000	---	---	1,760,000	5,205,000	15,550,000	---	27,835,000	390,000	22,381,569
Little Canada	9,839	---	4,005,000	---	4,425,000	---	---	---	8,430,000	---	368,597
Little Falls	8,331	12,135,000	649,235	---	8,255,000	---	1,330,000	---	22,369,235	13,660,000	4,978,000
Littlefork	646	317,000	---	---	---	895,000	---	---	1,212,000	895,000	395,000
Long Beach	337	---	---	---	---	---	---	---	---	---	505,056
Long Lake	1,775	---	---	---	1,015,000	90,000	---	---	1,105,000	310,000	---
Long Prairie	3,445	---	---	---	3,715,000	2,705,000	210,000	---	6,630,000	2,915,000	2,838,223
Longville	154	---	---	---	---	981,376	---	---	981,376	---	196,741
Lonsdale	3,721	---	---	---	5,910,000	361,000	---	---	6,271,000	361,000	5,401,864
Loretto	652	---	---	---	---	---	---	---	---	---	607,000
Lowry	296	337,446	---	---	595,000	1,445,000	---	---	2,377,446	---	---
Lucan	189	---	---	---	---	341,000	---	---	341,000	---	---
Luverne	4,745	1,340,000	382,500	---	1,150,000	2,660,000	---	---	5,532,500	2,520,000	438,916
Lyle	550	164,000	219,000	---	---	71,000	---	---	454,000	---	---
Lynd	449	265,000	---	---	---	154,767	---	---	419,767	---	---
Mabel	781	---	105,000	---	---	---	---	---	105,000	---	1,633,775
Madelia	2,307	---	---	---	2,020,000	---	692,123	---	2,712,123	1,100,000	4,048,555
Madison	1,542	8,555,000	---	---	---	2,526,000	900,000	---	11,981,000	---	5,938,739
Madison Lake	1,033	---	---	---	540,000	160,000	---	---	700,000	310,000	922,055
Magnolia	217	488,700	---	---	---	---	---	---	488,700	---	---
Mahnomen	1,215	540,000	---	---	---	1,792,000	---	---	2,332,000	---	1,181,145
Mahtomedi	7,645	4,140,000	---	---	4,910,000	5,190,000	---	---	14,240,000	---	480,000
Manchester	54	48,000	---	---	92,000	---	---	---	140,000	48,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Mankato	39,628	4,410,000	875,000	---	49,775,000	7,180,000	---	---	62,240,000	13,830,000	48,436,129
Mantorville	1,205	---	---	---	---	1,565,000	---	---	1,565,000	855,000	409,614
Maple Grove	62,436	66,540,000	---	---	44,400,000	6,210,000	---	---	117,150,000	37,345,000	6,824,668
Maple Lake	2,081	---	125,000	---	1,540,000	2,649,000	---	---	4,314,000	2,239,000	---
Maple Plain	1,786	---	---	---	---	157,500	---	---	157,500	---	3,249,930
Mapleton	1,761	---	---	---	6,079,000	---	---	---	6,079,000	2,989,000	88,480
Mapleview	177	135,000	---	---	---	---	---	---	135,000	---	---
Maplewood	38,374	7,405,000	2,082,297	---	55,085,000	6,125,000	---	7,320,000	78,017,297	14,755,000	1,011,689
Marble	700	93,733	---	---	---	---	---	---	93,733	---	88,048
Marine on Saint Croix	688	10,000	---	---	150,000	---	---	---	160,000	---	---
Marshall	13,767	1,775,000	3,695,000	---	11,080,000	18,425,000	40,395,000	---	75,370,000	7,205,000	126,330
Mayer	1,756	---	---	---	2,295,000	4,710,000	---	---	7,005,000	4,710,000	2,644,903
Maynard	363	90,000	---	---	---	979,600	---	---	1,069,600	---	395,004
Mazeppa	844	---	---	---	1,050,000	---	---	---	1,050,000	---	127,000
McGrath	79	29,000	---	---	---	---	---	---	29,000	---	---
McGregor	390	290,000	---	1,332,000	---	---	---	---	1,622,000	---	13,359
McIntosh	621	---	---	---	205,000	3,927,000	---	---	4,132,000	396,000	512,659
Medford	1,243	---	---	---	---	1,545,000	---	---	1,545,000	1,545,000	3,919,711
Medina	4,916	---	790,000	---	3,357,026	6,835,000	---	---	10,982,026	---	382,974
Melrose	3,622	---	---	---	4,875,000	7,405,000	---	---	12,280,000	4,600,000	885,700
Menahga	1,300	2,023,000	---	---	1,560,000	855,000	---	---	4,438,000	75,000	26,346
Mendota	204	25,000	---	---	---	---	---	---	25,000	---	---
Mendota Heights	11,098	3,065,000	---	---	10,415,000	---	---	---	13,480,000	3,015,000	---
Middle River	304	---	---	---	---	265,200	---	---	265,200	---	166,423
Miesville	125	---	---	---	---	---	---	---	---	---	3,631
Milaca	2,944	---	---	---	2,220,000	3,125,000	1,340,000	---	6,685,000	2,245,000	686,937
Miltona	419	---	30,000	---	475,100	---	249,000	---	754,100	---	267,888
Minneapolis	387,873	572,812,000	128,255,000	---	50,975,000	---	25,990,000	---	778,032,000	18,245,000	253,412,000
Minneota	1,392	---	395,000	---	1,400,000	---	---	---	1,795,000	785,000	1,162,061
Minnesota City	201	---	---	---	---	---	241,610	---	241,610	---	---
Minnesota Lake	688	---	---	---	685,000	---	---	---	685,000	---	5,394
Minnetonka	50,046	10,075,000	---	---	---	5,925,000	---	---	16,000,000	6,145,000	---
Minnetonka Beach	544	795,000	---	---	---	---	---	---	795,000	---	---
Minnetrista	6,450	---	---	---	4,315,000	820,000	5,340,000	---	10,475,000	820,000	625,791
Montevideo	5,360	448,450	---	---	4,600,387	1,986,162	---	---	7,034,999	3,154,999	10,088,316
Montgomery	2,952	---	---	---	3,205,000	8,158,253	1,185,000	625,000	13,173,253	6,870,000	5,929,562
Monticello	12,840	10,851,000	---	---	29,490,000	---	30,405,000	---	70,746,000	10,735,000	---
Montrose	2,923	2,585,000	---	---	840,000	3,590,000	---	---	7,015,000	1,975,000	4,138,044
Moorhead	38,516	1,015,000	5,155,000	---	143,375,000	1,670,000	37,020,000	---	188,235,000	22,247,000	19,621,685
Moose Lake	2,791	995,000	145,000	---	---	1,858,096	2,595,000	---	5,593,096	995,000	5,511,370
Mora	3,557	2,660,000	---	---	1,194,995	1,050,500	---	---	4,905,495	---	1,561,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Morgan	896	---	---	---	---	910,000	---	---	910,000	910,000	428,898
Morris	5,343	2,550,000	---	---	9,095,000	---	600,000	---	12,245,000	2,550,000	1,362,010
Morristown	986	---	---	---	---	---	710,000	---	710,000	710,000	577,090
Morton	406	---	---	---	---	274,000	---	---	274,000	---	378,105
Motley	673	1,750,000	---	---	20,000	475,000	---	---	2,245,000	200,000	2,555,872
Mound	9,084	3,296,000	8,505,000	---	16,895,000	18,045,001	5,075,000	---	51,816,001	12,235,000	450,188
Mounds View	12,136	924,602	---	---	930,000	445,000	---	---	2,299,602	445,000	235,116
Mountain Iron	2,859	1,418,000	---	---	1,200,000	---	600,000	---	3,218,000	1,745,000	4,576,016
Mountain Lake	2,111	---	---	---	2,415,950	1,964,050	3,556,107	---	7,936,107	2,285,000	2,381,519
Murdock	273	---	---	---	165,000	---	---	---	165,000	---	---
Nashwauk	982	---	---	---	775,000	---	---	---	775,000	---	819,459
Nassau	72	148,000	---	---	---	---	---	---	148,000	---	---
Nelson	183	---	---	---	---	---	---	---	---	---	6,135
Nerstrand	294	---	---	---	---	942,000	---	---	942,000	---	175,069
Nevis	393	---	---	---	12,348	462,000	---	---	474,348	---	---
New Auburn	451	---	---	---	1,385,000	888,969	---	---	2,273,969	---	48,576
New Brighton	21,496	---	43,325,000	---	6,790,000	340,000	---	---	50,455,000	---	2,238,500
New Germany	374	450,000	---	---	1,650,000	6,975,000	---	---	9,075,000	---	218,299
New Hope	20,486	---	4,410,000	---	---	---	5,865,095	---	10,275,095	2,445,000	1,256,238
New London	1,260	---	---	---	3,555,000	---	---	---	3,555,000	540,000	2,186,425
New Munich	322	---	---	---	---	---	---	---	---	---	509,195
New Prague	7,351	4,835,000	39,000	---	9,476,105	3,385,950	528,406	---	18,264,461	439,000	33,978,715
New Richland	1,214	---	610,000	---	633,000	479,500	---	---	1,722,500	610,000	1,714,840
New Ulm	13,467	---	---	---	15,048,000	14,457,000	---	1,249,629	30,754,629	10,525,000	4,568,791
New York Mills	1,195	1,425,000	680,000	---	295,000	5,245,368	---	---	7,645,368	2,290,000	49,474
Newfolden	374	100,000	---	---	---	216,000	---	---	316,000	100,000	---
Newport	3,449	---	---	---	1,440,000	---	575,000	---	2,015,000	575,000	481,000
Nicollet	1,091	---	435,000	---	3,395,000	684,649	---	---	4,514,649	2,030,000	872,136
Nielsville	89	---	---	---	---	165,000	---	---	165,000	---	18,000
Nisswa	1,979	---	---	---	---	190,000	2,067,000	---	2,257,000	40,000	90,000
North Branch	10,122	2,290,000	6,460,000	---	14,520,000	3,355,000	18,975,000	---	45,600,000	6,320,000	13,971,378
North Mankato	13,426	3,215,000	1,845,000	---	19,795,000	11,680,000	---	---	36,535,000	5,885,000	5,034,460
North Saint Paul	11,485	8,970,000	1,865,000	---	---	8,295,000	---	565,000	19,695,000	1,915,000	1,015,037
Northfield	20,454	1,165,000	1,419,000	---	7,932,900	9,167,100	28,465,000	---	48,149,000	4,990,000	17,957,679
Northome	202	---	---	---	---	---	---	---	---	---	197,000
Norwood Young America	3,558	---	---	---	19,360,000	10,970,000	5,320,000	---	35,650,000	8,860,000	1,830,048
Nowthen	4,469	---	---	---	832,819	---	---	---	832,819	---	247,000
Oak Grove	8,045	---	1,900,000	---	121,320	---	---	---	2,021,320	---	430,000
Oak Park Heights	4,593	---	---	---	6,855,000	---	---	---	6,855,000	---	---
Oakdale	27,538	---	7,475,000	---	20,190,000	300,000	---	---	27,965,000	3,460,000	1,975,000
Odessa	136	---	---	---	---	421,000	---	---	421,000	---	51,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Odin	106	50,391	---	---	14,678	166,000	---	---	231,069	---	52,613
Ogema	192	120,000	---	---	---	---	360,200	---	480,200	---	---
Ogilvie	362	---	175,000	---	---	10,000	---	---	185,000	175,000	767,000
Okabena	189	---	---	---	---	321,000	---	---	321,000	326,000	---
Oklee	441	56,000	---	---	---	725,000	---	---	781,000	725,000	54,709
Olivia	2,479	---	---	---	5,124,096	8,224,600	---	---	13,348,696	3,697,000	680,000
Onamia	875	10,000	---	---	---	---	298,000	---	308,000	10,000	226,740
Ormsby	131	85,117	---	---	---	759,000	---	---	844,117	---	101,322
Orono	7,438	8,340,000	---	---	1,025,000	---	1,415,000	---	10,780,000	1,025,000	10,928
Oronoco	1,303	402,000	---	---	---	---	---	370,487	772,487	---	1,132,359
Orr	268	---	---	---	---	---	---	---	---	---	234,000
Ortonville	1,896	2,790,000	---	---	785,000	2,087,429	19,405,000	---	25,067,429	1,690,000	549,016
Osakis	1,742	---	---	---	2,850,000	---	---	---	2,850,000	1,270,000	442,000
Oslo	330	117,000	---	---	---	---	---	---	117,000	---	155,403
Osseo	2,430	---	1,945,000	---	7,560,000	---	---	---	9,505,000	2,010,000	88,247
Ostrander	254	---	---	---	---	331,000	---	---	331,000	---	---
Otsego	13,816	---	---	---	17,680,000	34,320,000	---	---	52,000,000	37,100,000	350,000
Ottertail	576	---	---	---	120,000	933,000	---	---	1,053,000	---	1,035,465
Owatonna	25,572	---	---	---	13,860,000	3,280,000	3,360,000	---	20,500,000	3,995,000	7,469,870
Palisade	163	---	---	---	---	---	---	---	---	---	88,104
Park Rapids	3,708	---	---	---	13,870,000	4,130,000	---	---	18,000,000	7,330,000	673,000
Parkers Prairie	1,011	---	---	---	465,000	---	1,130,000	---	1,595,000	---	175,144
Paynesville	2,434	---	---	---	4,125,000	75,000	---	---	4,200,000	585,000	---
Pease	241	---	---	---	395,000	50,000	---	---	445,000	---	---
Pelican Rapids	2,476	710,000	265,000	---	1,835,000	550,000	855,000	---	4,215,000	1,885,000	5,865,835
Pemberton	248	---	---	---	52,731	---	---	---	52,731	---	1,222,402
Pennock	509	1,269,000	---	---	425,000	---	---	---	1,694,000	---	---
Pequot Lakes	2,176	---	---	---	1,428,198	---	---	---	1,428,198	---	454,893
Perham	2,995	9,758,575	---	---	1,103,700	3,091,000	5,742,000	---	19,695,275	7,885,000	2,554,818
Perley	92	---	---	---	---	351,805	---	---	351,805	---	---
Peterson	197	---	---	---	---	---	---	---	---	---	394,000
Pierz	1,401	---	274,800	---	---	355,000	---	---	629,800	---	---
Pillager	466	---	---	---	1,805,000	1,080,000	---	---	2,885,000	85,000	242,728
Pine City	3,119	4,505,000	820,000	---	820,000	10,545,000	---	---	16,690,000	3,490,000	---
Pine Island	3,260	---	---	---	7,085,000	1,625,000	---	---	8,710,000	815,000	---
Pine River	940	---	---	---	---	295,000	---	---	295,000	---	294,000
Pipestone	4,308	---	1,050,000	---	4,876,900	5,733,100	---	---	11,660,000	1,915,000	3,586,168
Plainview	3,348	---	---	---	3,444,000	325,000	---	---	3,769,000	154,000	837,910
Plato	319	---	---	---	---	---	---	---	---	---	514,000
Plummer	296	72,000	---	---	---	---	---	---	72,000	---	326,045
Plymouth	71,263	29,600,000	3,565,000	---	285,000	---	7,555,000	---	41,005,000	6,450,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Porter	180	---	---	---	---	---	---	---	---	---	132,536
Preston	1,322	798,451	---	253,578	---	1,311,549	400,000	---	2,763,578	---	---
Princeton	4,698	---	---	---	2,802,000	18,135,000	9,480,000	---	30,417,000	5,615,000	3,371,000
Prinsburg	496	---	---	---	---	2,321,000	356,296	---	2,677,296	---	79,000
Prior Lake	23,010	13,010,000	585,000	---	10,230,000	8,545,000	9,070,000	---	41,440,000	8,670,000	---
Proctor	3,058	---	---	---	5,180,000	1,400,000	145,000	---	6,725,000	1,545,000	259,000
Racine	454	452,000	---	---	---	---	---	---	452,000	452,000	---
Ramsey	23,865	---	700,000	---	12,765,000	---	17,040,000	---	30,505,000	1,450,000	170,000
Randall	651	---	200,000	---	---	1,374,000	395,000	---	1,969,000	720,000	---
Ranier	609	---	---	---	---	1,241,000	---	---	1,241,000	---	102,415
Raymond	761	---	---	---	2,110,000	180,000	---	---	2,290,000	---	---
Red Lake Falls	1,429	2,030,000	---	---	1,420,000	1,235,000	---	---	4,685,000	2,375,000	483,871
Red Wing	16,432	1,835,000	---	---	1,045,000	22,831,071	---	---	25,711,071	920,000	178,166
Redwood Falls	5,248	2,874,999	---	---	---	27,292,673	40,000	---	30,207,672	7,690,000	320,000
Remer	367	211,376	---	---	105,633	302,206	---	---	619,215	---	105,000
Renville	1,272	---	---	---	430,000	5,872,087	155,000	---	6,457,087	1,950,000	186,000
Revere	95	---	---	---	---	84,900	---	---	84,900	---	34,000
Rice	1,279	80,000	---	---	247,167	---	---	---	327,167	80,000	824,000
Richfield	35,376	---	10,205,000	---	23,095,000	8,860,000	955,000	---	43,115,000	7,185,000	---
Richmond	1,430	---	---	---	1,528,000	2,300,000	248,000	---	4,076,000	248,000	7,290,820
Robbinsdale	14,014	4,450,000	5,125,000	---	1,150,000	3,340,000	---	---	14,065,000	4,755,000	575,500
Rochester	107,630	26,700,000	9,586,023	---	---	124,405,000	95,580,000	---	256,271,023	---	14,629,135
Rock Creek	1,624	---	---	---	---	---	---	---	---	---	84,259
Rockford	4,321	500,000	---	---	3,040,000	---	1,965,000	---	5,505,000	330,000	933,540
Rockville	2,466	---	---	---	650,000	1,564,287	2,235,000	---	4,449,287	---	6,443,358
Rogers	8,879	---	950,000	---	9,515,000	320,000	3,665,000	---	14,450,000	1,245,000	2,376,391
Rollingstone	657	---	---	---	1,770,000	286,000	---	---	2,056,000	---	---
Roscoe	103	---	---	---	---	314,000	---	---	314,000	---	---
Rose Creek	395	---	---	---	50,000	---	---	---	50,000	---	152,922
Roseau	2,622	360,871	---	---	---	105,000	---	---	465,871	105,000	2,872,034
Rosemount	22,139	2,885,000	6,040,000	---	4,765,000	4,585,000	---	2,725,000	21,000,000	3,670,000	520,000
Roseville	33,807	17,175,000	---	---	890,000	---	---	---	18,065,000	---	2,070,000
Rothsay	490	---	---	---	135,000	200,000	---	---	335,000	200,000	249,447
Round Lake	374	---	---	---	---	---	---	---	---	---	16,749
Royalton	1,241	---	---	---	141,000	3,122,000	535,000	---	3,798,000	---	349,847
Rush City	3,091	788,000	---	---	545,000	---	---	---	1,333,000	58,000	3,620,469
Rushford	1,749	---	250,000	---	3,995,000	---	863,000	---	5,108,000	815,000	4,538,638
Rushford Village	808	400,000	---	---	---	---	---	---	400,000	---	59,797
Rushmore	340	150,000	---	---	---	---	---	---	150,000	150,000	588,876
Russell	336	---	---	---	---	---	---	---	---	---	5,031
Ruthton	239	---	---	---	15,000	155,000	---	---	170,000	170,000	62,308

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Sabin	537	---	---	---	1,442,128	---	996,577	---	2,438,705	---	---
Sacred Heart	541	---	---	---	532,000	476,341	---	---	1,008,341	---	706,219
Saint Anthony	8,333	---	370,000	8,975,000	18,355,000	4,675,000	1,640,000	1,850,000	35,865,000	4,460,000	---
Saint Augusta	3,358	1,283,998	---	---	---	42,000	---	---	1,325,998	---	5,995,315
Saint Bonifacius	2,287	---	---	---	1,940,000	1,702,000	---	---	3,642,000	1,390,000	---
Saint Charles	3,737	1,250,245	---	---	2,329,755	---	2,660,000	---	6,240,000	4,989,755	111,872
Saint Clair	871	325,000	---	---	245,000	1,154,778	831,000	---	2,555,778	155,000	1,031,000
Saint Cloud	65,633	32,790,000	4,350,000	---	47,085,000	48,270,000	5,985,000	24,380,000	162,860,000	21,925,000	66,081,528
Saint Francis	7,255	---	---	---	950,000	14,899,000	---	---	15,849,000	2,335,000	101,793
Saint Hilaire	283	19,400	---	---	---	---	---	---	19,400	---	1,013,282
Saint James	4,597	4,316,000	---	---	---	335,000	10,431,784	---	15,082,784	1,990,000	5,289,972
Saint Joseph	6,579	1,410,000	---	---	8,870,000	7,325,000	345,000	---	17,950,000	6,330,000	5,163,334
Saint Louis Park	45,505	---	6,905,000	---	21,420,000	10,555,000	---	---	38,880,000	13,905,000	---
Saint Martin	307	---	30,000	---	191,000	169,093	---	---	390,093	---	582,400
Saint Michael	16,536	1,985,000	---	---	35,084,521	4,155,479	2,031,000	---	43,256,000	20,395,000	---
Saint Paul	286,367	194,299,811	45,105,000	36,911,657	23,340,189	---	315,592,422	7,855,000	623,104,079	165,078,657	160,316,257
Saint Paul Park	5,304	---	---	---	3,740,000	---	---	---	3,740,000	1,995,000	144,500
Saint Peter	11,459	15,475,000	4,645,489	---	120,000	5,006,600	13,550,000	---	38,797,089	23,470,000	42,387,341
Sanborn	337	---	---	---	---	1,132,000	---	---	1,132,000	---	128,584
Sandstone	2,848	935,000	---	---	235,000	4,345,000	---	---	5,515,000	5,280,000	555,000
Sargeant	61	---	---	---	---	75,000	---	---	75,000	---	---
Sartell	15,963	---	---	---	33,353,250	19,186,750	---	---	52,540,000	33,353,250	12,673,372
Sauk Centre	4,325	12,319,364	260,000	---	3,415,000	947,000	170,000	---	17,111,364	13,970,000	6,462,289
Sauk Rapids	12,796	---	305,000	---	11,735,000	14,200,000	---	---	26,240,000	13,740,000	5,524,976
Savage	27,147	8,815,000	---	---	38,995,000	18,685,000	9,840,000	2,045,000	78,380,000	31,435,000	7,911,395
Scandia	3,967	---	---	---	1,190,000	---	---	---	1,190,000	415,000	350,000
Scanlon	991	---	---	---	410,000	190,000	---	---	600,000	190,000	27,815
Seaforth	86	---	---	---	---	359,000	---	---	359,000	---	---
Sebeka	708	---	---	---	3,538,000	594,942	---	---	4,132,942	175,000	42,567
Sedan	43	---	---	---	---	---	---	---	---	---	27,712
Shafer	1,047	---	---	---	---	1,214,000	---	---	1,214,000	---	1,007,794
Shakopee	37,652	1,245,000	---	---	14,900,000	---	18,885,000	---	35,030,000	20,130,000	---
Shelly	190	---	---	---	---	468,500	---	---	468,500	---	73,000
Sherburn	1,131	3,498,002	---	---	775,000	---	1,206,932	---	5,479,934	2,745,000	41,808
Shoreview	25,118	---	1,830,000	---	10,055,000	9,935,000	---	---	21,820,000	1,830,000	10,620,000
Shorewood	7,312	---	---	---	---	2,675,000	10,170,000	---	12,845,000	8,980,000	---
Silver Bay	1,869	---	---	---	175,458	---	317,201	---	492,659	---	1,808,702
Silver Lake	835	190,000	---	---	180,000	280,000	---	---	650,000	280,000	---
Skyline	285	---	---	---	---	315,000	---	---	315,000	315,000	754,140
Slayton	2,147	---	300,000	---	1,007,915	---	628,624	---	1,936,539	---	215,110
Sleepy Eye	3,598	---	---	---	4,905,000	5,141,000	---	---	10,046,000	2,145,000	3,301,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
South Haven	189	---	---	---	---	---	451,000	---	451,000	---	---
South Saint Paul	20,275	4,765,000	---	---	3,710,000	---	3,820,000	---	12,295,000	1,495,000	5,545,069
Spicer	1,164	3,036,000	---	---	1,725,000	---	---	---	4,761,000	3,060,000	245,774
Spring Grove	1,324	---	525,000	---	---	---	1,538,000	---	2,063,000	---	78,156
Spring Lake Park	6,432	---	---	---	1,545,000	---	---	583,432	2,128,432	1,545,000	2,894,926
Spring Park	1,686	1,065,000	---	---	---	---	---	---	1,065,000	---	---
Spring Valley	2,474	---	475,000	---	1,830,000	770,000	945,000	---	4,020,000	---	---
Springfield	2,144	---	---	---	3,588,116	339,886	2,464,007	---	6,392,009	345,000	63,728
Squaw Lake	109	---	---	---	---	---	---	---	---	---	112,040
Stacy	1,456	40,000	---	---	1,960,000	40,000	1,685,000	495,000	4,220,000	495,000	3,077,000
Staples	2,976	1,555,000	---	---	7,458,000	---	615,000	---	9,628,000	---	1,530,261
Starbuck	1,297	2,425,000	---	---	1,769,978	725,000	---	---	4,919,978	3,150,000	---
Steen	179	---	---	---	---	---	---	---	---	---	10,440
Stephen	658	5,455,000	---	---	305,411	1,013,574	---	---	6,773,985	3,757,000	---
Stewart	567	1,225,780	---	---	445,000	490,000	---	---	2,160,780	---	---
Stewartville	5,972	1,545,000	---	---	2,760,000	2,455,000	---	---	6,760,000	---	41,513
Stillwater	18,299	14,385,000	4,910,000	---	2,375,000	3,035,000	---	---	24,705,000	9,180,000	159,846
Storden	216	150,000	---	---	1,748,000	---	---	---	1,898,000	345,000	13,160
Strandquist	69	---	---	---	---	---	---	---	---	---	135,088
Sturgeon Lake	437	---	---	---	---	126,942	---	---	126,942	126,942	9,083,369
Sunburg	100	---	---	---	---	---	---	---	---	---	213,587
Sunfish Lake	521	318,000	---	---	---	---	---	---	318,000	---	---
Swanville	349	---	---	---	---	---	---	---	---	---	676,000
Tamarack	98	---	---	---	---	---	---	---	---	---	2,892
Taopi	58	---	---	---	---	---	---	---	---	---	72,735
Taylors Falls	974	---	---	---	1,605,000	---	---	---	1,605,000	---	1,291,197
Thief River Falls	8,587	---	---	---	1,075,000	8,931,958	---	---	10,006,958	6,265,000	104,833
Thomson	157	---	---	---	---	---	---	---	---	---	231,456
Tintah	63	---	---	---	8,000	---	---	---	8,000	---	159,787
Tower	497	---	340,000	---	---	118,000	---	---	458,000	---	870,784
Tracy	2,178	6,871,943	---	---	1,135,000	---	---	---	8,006,943	1,955,000	758,012
Trimont	742	---	---	---	45,000	---	132,320	---	177,320	---	1,295,067
Trosky	85	---	---	---	---	---	---	64,000	64,000	---	---
Truman	1,107	600,000	---	---	474,412	---	2,800,000	---	3,874,412	2,065,000	---
Twin Valley	823	430,000	---	---	---	2,490,750	---	---	2,920,750	430,000	---
Two Harbors	3,728	---	---	---	---	---	---	---	---	---	5,166,034
Tyler	1,130	379,575	---	---	25,000	2,390,426	65,000	---	2,860,001	2,770,001	3,648,739
Ulen	553	---	---	---	---	1,824,300	---	---	1,824,300	157,300	1,742,104
Underwood	339	---	---	---	---	1,490,000	579,605	---	2,069,605	---	---
Upsala	428	---	---	---	---	664,007	---	---	664,007	---	---
Urbank	54	---	---	---	---	100,000	---	---	100,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Utica	290	---	---	---	60,000	---	---	---	60,000	---	97,000
Vadnais Heights	12,393	6,975,000	858,000	---	1,527,000	---	24,800,000	---	34,160,000	285,000	1,677,000
Vergas	332	---	---	---	385,000	390,000	---	---	775,000	390,000	19,690
Vermillion	420	---	---	---	---	380,000	---	---	380,000	---	---
Verndale	601	---	---	---	---	250,100	---	---	250,100	---	700,630
Vernon Center	331	---	---	---	108,526	---	---	---	108,526	---	---
Vesta	319	---	---	---	165,000	---	---	---	165,000	---	566,610
Victoria	7,554	---	2,350,000	---	14,670,000	15,215,000	6,720,000	---	38,955,000	16,695,000	707,342
Viking	108	---	---	---	---	381,000	---	---	381,000	---	---
Villard	250	---	---	---	69,000	978,000	---	---	1,047,000	---	---
Virginia	8,685	8,415,000	105,000	---	5,770,000	1,145,000	---	---	15,435,000	9,220,000	28,882,815
Wabasha	2,516	---	510,000	---	200,000	800,000	---	---	1,510,000	1,175,000	3,777,000
Wabasso	693	---	555,000	---	750,000	2,665,000	223,683	---	4,193,683	1,220,000	205,324
Waconia	10,833	---	---	---	27,846,394	12,655,000	6,719,955	---	47,221,349	2,113,837	5,525,868
Wadena	4,014	1,340,000	---	---	2,180,000	---	---	---	3,520,000	1,340,000	1,649,927
Wahkon	207	---	---	---	---	1,230,000	---	---	1,230,000	---	---
Waite Park	6,714	830,000	5,281,814	---	11,610,000	5,310,000	---	---	23,031,814	18,910,000	1,622,031
Waldorf	230	---	---	---	---	---	---	---	---	---	32,233
Walker	925	615,000	---	---	510,000	---	---	---	1,125,000	615,000	1,550,447
Walnut Grove	871	---	---	---	2,947,000	2,660,000	---	---	5,607,000	---	98,931
Walters	72	---	---	---	---	225,891	---	---	225,891	---	---
Waltham	151	---	---	---	---	220,000	---	---	220,000	---	---
Wanamingo	1,084	---	670,000	---	4,830,000	808,000	520,250	---	6,828,250	4,285,000	1,174,222
Warren	1,563	2,054,134	---	---	---	---	---	---	2,054,134	---	1,048,954
Warroad	1,768	800,000	---	---	---	1,148,000	---	---	1,948,000	650,000	111,991
Waseca	9,368	2,755,000	980,000	---	1,050,000	3,495,000	---	---	8,280,000	2,000,000	8,060,462
Watertown	4,215	---	---	---	4,847,000	1,685,000	---	---	6,532,000	---	2,171,370
Waterville	1,869	2,715,000	---	---	1,963,000	2,585,000	---	---	7,263,000	340,000	100,000
Watkins	957	---	170,000	---	5,663,712	---	---	---	5,833,712	---	1,993,480
Watson	203	---	---	---	---	1,595,000	---	---	1,595,000	---	---
Waubun	403	---	---	---	---	144,000	---	---	144,000	---	99,371
Waverly	1,371	---	---	---	1,034,000	3,370,000	64,400	---	4,468,400	---	251,500
Wayzata	3,720	5,130,000	1,815,000	---	---	7,145,000	---	---	14,090,000	1,815,000	---
Welcome	683	500,000	---	---	660,000	---	245,823	---	1,405,823	---	640,676
Wells	2,338	---	---	---	2,675,000	1,447,649	---	---	4,122,649	1,370,000	1,278,490
West Concord	785	---	---	---	785,000	1,577,000	---	---	2,362,000	---	664,707
West Saint Paul	19,605	6,370,000	1,495,000	---	9,730,000	2,430,000	490,000	---	20,515,000	5,970,000	239,700
Westbrook	739	---	---	---	1,665,000	---	---	---	1,665,000	---	---
Wheaton	1,425	70,000	---	---	---	3,306,000	---	---	3,376,000	1,030,000	3,263,143
White Bear Lake	23,820	---	3,070,000	---	---	---	---	---	3,070,000	3,070,000	36,238
Wilder	60	---	---	---	---	---	---	---	---	---	43,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2011

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
Willernie	508	---	---	---	---	---	---	---	---	---	54,323
Williams	190	600,000	---	---	---	285,000	---	---	885,000	285,000	---
Willmar	19,600	---	---	---	12,605,000	47,710,000	11,120,000	---	71,435,000	---	81,096,284
Willow River	414	---	---	---	---	125,000	---	---	125,000	---	---
Wilmont	337	---	---	---	---	---	---	---	---	---	758,190
Windom	4,649	---	---	---	5,906,308	4,906,461	9,180,000	---	19,992,769	1,475,000	4,717,880
Winger	220	---	---	---	57,000	---	---	---	57,000	---	---
Winnebago	1,435	---	---	---	2,037,000	415,000	---	---	2,452,000	235,000	2,246,573
Winona	27,603	2,300,000	---	---	2,800,000	4,240,000	---	---	9,340,000	---	1,650,000
Winsted	2,348	3,535,000	---	---	110,000	1,635,000	895,000	---	6,175,000	110,000	609,000
Winthrop	1,400	490,000	---	---	925,000	1,270,000	---	---	2,685,000	45,000	---
Winton	170	240,000	---	---	---	---	---	---	240,000	---	13,457
Wolf Lake	59	---	---	---	---	---	47,260	---	47,260	---	20,914
Wolverton	142	---	---	---	---	6,124	---	---	6,124	---	25,261
Wood Lake	434	52,000	---	---	---	812,000	---	---	864,000	---	---
Woodbury	63,143	33,465,000	1,355,000	---	13,435,000	1,070,000	---	---	49,325,000	15,420,000	8,488,434
Woodland	437	---	---	---	87,500	246,314	---	---	333,814	---	---
Woodstock	125	---	---	---	301,700	---	---	---	301,700	---	37,140
Worthington	12,829	---	50,000	---	9,105,000	1,795,000	1,780,000	---	12,730,000	---	2,702,394
Wrenshall	403	---	---	---	650,000	---	---	---	650,000	---	365,617
Wykoff	444	---	---	---	267,983	577,000	---	---	844,983	---	105,457
Wyoming	7,796	---	520,000	---	4,398,000	---	80,000	---	4,998,000	---	540,422
Zimmerman	5,235	---	---	---	---	---	---	---	---	---	5,955,372
Zumbro Falls	180	---	---	---	---	1,500,000	---	---	1,500,000	---	130,475
Zumbrota	3,267	---	---	---	2,725,000	1,165,000	---	---	3,890,000	2,725,000	---
State Total	**4,333,254**	**$1,855,662,635**	**$506,424,421**	**$61,005,248**	**$2,289,440,353**	**$1,724,714,791**	**$1,172,870,205**	**$102,116,585**	**$7,712,234,238**	**$1,605,351,695**	**$1,800,019,567**

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ANALYSIS OF

THE FUND BALANCES IN THE

GENERAL AND SPECIAL REVENUE FUNDS

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Ada	-	-	17,760	17,760	1,098,320	-	-	1,098,320	1,116,080	1,477,301	75.5%
Adrian	-	365,865	456,258	822,123	-	203,601	-	203,601	1,025,724	798,986	128.4%
Afton	-	144,827	258,108	402,935	-	61,864	-	61,864	464,799	1,453,151	32.0%
Aitkin	-	-	940,894	940,894	-	461,216	-	461,216	1,402,110	1,811,580	77.4%
Albany	-	50,000	1,163,530	1,213,530	-	-	-	-	1,213,530	1,070,054	113.4%
Albert Lea	234,210	3,812,781	3,037,183	7,084,174	2,077,444	-	(34,000)	2,043,444	9,127,618	13,062,648	69.9%
Alberta	-	-	193,103	193,103	-	-	-	-	193,103	69,792	276.7%
Albertville	-	-	1,120,455	1,120,455	-	-	-	-	1,120,455	2,524,837	44.4%
Alexandria	-	591,962	2,916,945	3,508,907	117,761	1,201,361	-	1,319,122	4,828,029	9,195,438	52.5%
Alpha	-	-	99,729	99,729	-	-	16,365	16,365	116,094	102,298	113.5%
Alvarado	10,668	-	(16,340)	(5,672)	163,976	61,447	-	225,423	219,751	338,553	64.9%
Amboy	-	42,403	149,690	192,093	-	15,602	-	15,602	207,695	286,367	72.5%
Andover	-	-	5,665,496	5,665,496	650,766	33,469	(313,604)	370,631	6,036,127	10,846,502	55.7%
Annandale	-	-	864,456	864,456	159,903	-	(181,957)	(22,054)	842,402	1,696,952	49.6%
Anoka	500,000	-	4,622,827	5,122,827	2,105,649	-	-	2,105,649	7,228,476	9,495,058	76.1%
Apple Valley	165,872	278,724	12,142,496	12,587,092	-	-	-	-	12,587,092	23,131,141	54.4%
Appleton	555,958	-	593,138	1,149,096	-	-	-	-	1,149,096	2,035,027	56.5%
Arco	-	52,616	17,292	69,908	27,451	-	-	27,451	97,359	67,030	145.2%
Arden Hills	-	106,592	2,015,680	2,122,272	264,016	-	-	264,016	2,386,288	3,643,318	65.5%
Arlington	-	-	753,636	753,636	-	173,244	-	173,244	926,880	1,641,708	56.5%
Askov	-	48,389	357,691	406,080	-	-	3,198	3,198	409,278	209,073	195.8%
Atwater	892,735	167,600	-	1,060,335	-	-	-	-	1,060,335	608,224	174.3%
Aurora	-	517,628	31,963	549,591	39,416	-	-	39,416	589,007	1,341,398	43.9%
Austin	58,713	65,670	6,557,097	6,681,480	975,217	-	-	975,217	7,656,697	14,543,939	52.6%
Avon	-	-	1,759,582	1,759,582	313,322	17,984	(403,987)	(72,681)	1,686,901	2,253,204	74.9%
Babbitt	495,251	78,993	909,990	1,484,234	220,811	158,269	-	379,080	1,863,314	1,758,830	105.9%
Badger	16,797	-	161,982	178,779	14,756	19,747	-	34,503	213,282	280,826	75.9%
Bagley	186,040	-	943,636	1,129,676	-	-	-	-	1,129,676	853,986	132.3%
Balaton	107,352	-	186,214	293,566	188,012	79,947	19,690	287,649	581,215	634,840	91.6%
Barnesville	1,103,222	7,326	267,303	1,377,851	183,117	-	-	183,117	1,560,968	1,911,851	81.6%
Barnum	-	133,234	114,557	247,791	-	91,691	-	91,691	339,482	344,124	98.7%
Barrett	-	77,874	382,675	460,549	-	-	-	-	460,549	363,956	126.5%
Battle Lake	-	423,288	305,659	728,947	-	-	-	-	728,947	672,529	108.4%
Baudette	12,218	306,765	176,152	495,135	-	-	-	-	495,135	780,460	63.4%
Baxter	-	565,400	2,782,891	3,348,291	753,473	15,191	(11,167)	757,497	4,105,788	5,672,098	72.4%
Bayport	122,000	-	7,790,099	7,912,099	31,763	1,247,201	(620,539)	658,425	8,570,524	2,113,843	405.4%
Beaver Bay	-	-	508,495	508,495	-	4,836	-	4,836	513,331	296,351	173.2%
Becker	-	150,638	898,543	1,049,181	-	1,420,471	(101,125)	1,319,346	2,368,527	3,407,753	69.5%
Belgrade	-	143,810	230,670	374,480	-	94,128	-	94,128	468,608	470,126	99.7%
Belle Plaine	-	696,195	1,836,837	2,533,032	507,263	114,745	-	622,008	3,155,040	3,075,194	102.6%
Belview	-	215,000	148,743	363,743	-	-	-	-	363,743	359,957	101.1%
Bemidji	-	4,977,689	(74,208)	4,903,481	1,496,011	34,175	(50,164)	1,480,022	6,383,503	9,617,230	66.4%
Benson	-	-	996,321	996,321	-	835,752	-	835,752	1,832,073	3,301,677	55.5%
Bertha	2,000	-	62,420	64,420	9,100	232,927	-	242,027	306,447	537,005	57.1%
Bethel	-	-	195,738	195,738	-	-	-	-	195,738	237,397	82.5%
Big Lake	-	92,714	1,703,270	1,795,984	-	2,493	(269,006)	(266,513)	1,529,471	3,885,459	39.4%
Bigelow	-	1,000	(197,420)	(196,420)	-	-	(69,795)	(69,795)	(266,215)	149,281	-178.3%
Biwabik	-	276,368	(166,971)	109,397	131,879	-	(8,033)	123,846	233,243	1,172,838	19.9%
Blackduck	-	-	165,868	165,868	172,900	-	(109)	172,791	338,659	599,189	56.5%
Blaine	-	-	10,848,967	10,848,967	3,570,842	49,294	(6,997)	3,613,139	14,462,106	24,636,662	58.7%
Blooming Prairie	-	-	1,183,942	1,183,942	-	-	-	-	1,183,942	1,125,296	105.2%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Bloomington	1,007,844	-	18,997,494	20,005,338	4,431,356	-	-	4,431,356	24,436,694	84,175,950	29.0%
Blue Earth	-	1,024,435	813,404	1,837,839	-	56,000	(256,841)	(200,841)	1,636,998	2,930,080	55.9%
Boyd	-	-	307,926	307,926	-	-	-	-	307,926	213,865	144.0%
Braham	-	280,834	527,791	808,625	-	-	-	-	808,625	974,936	82.9%
Brainerd	-	-	3,052,607	3,052,607	527,587	-	(292,748)	234,839	3,287,446	11,940,495	27.5%
Breckenridge	-	-	1,335,257	1,335,257	-	-	-	-	1,335,257	2,936,805	45.5%
Bricelyn	-	-	770,213	770,213	-	41,600	-	41,600	811,813	199,880	406.2%
Brooklyn Center	-	2,614	9,695,913	9,698,527	168,059	-	(10,767)	157,292	9,855,819	18,807,235	52.4%
Brooklyn Park	-	-	11,779,960	11,779,960	-	530,479	(137,993)	392,486	12,172,446	50,191,102	24.3%
Brooten	-	-	81,262	81,262	-	38,782	-	38,782	120,044	432,055	27.8%
Browerville	-	-	110,290	110,290	-	158,303	-	158,303	268,593	397,937	67.5%
Brownton	-	17,305	383,412	400,717	-	254,759	-	254,759	655,476	734,558	89.2%
Buffalo	-	-	1,712,679	1,712,679	563,661	752,776	(3,541,430)	(2,224,993)	(512,314)	7,242,599	-7.1%
Buffalo Lake	-	-	775,714	775,714	-	-	(78,217)	(78,217)	697,497	766,126	91.0%
Buhl	-	-	1,075,654	1,075,654	14,150	-	-	14,150	1,089,804	723,373	150.7%
Burnsville	-	464,685	16,072,010	16,536,695	775,005	1,242,889	-	2,017,894	18,554,589	32,743,696	56.7%
Butterfield	-	-	145,091	145,091	-	43,198	-	43,198	188,289	325,084	57.9%
Byron	-	-	489,513	489,513	-	-	-	-	489,513	1,711,695	28.6%
Caledonia	-	-	40,125	40,125	-	-	-	-	40,125	1,692,669	2.4%
Callaway	-	-	(4,367)	(4,367)	293,769	8,603	(419)	301,953	297,586	221,708	134.2%
Cambridge	257,124	-	2,329,467	2,586,591	-	534,906	-	534,906	3,121,497	5,263,533	59.3%
Canby	-	-	1,164,311	1,164,311	-	10,272	(170,381)	(160,109)	1,004,202	1,817,492	55.3%
Cannon Falls	1,000,000	-	1,617,040	2,617,040	-	32,227	(35,620)	(3,393)	2,613,647	3,276,898	79.8%
Carver	-	-	886,580	886,580	18,434	-	-	18,434	905,014	1,829,974	49.5%
Cass Lake	199,762	-	63,191	262,953	-	-	(4,770)	(4,770)	258,183	692,544	37.3%
Centerville	6,837	-	1,123,658	1,130,495	-	-	-	-	1,130,495	2,001,362	56.5%
Ceylon	-	31,000	198,079	229,079	-	2,470	(39,487)	(37,017)	192,062	247,292	77.7%
Champlin	-	-	3,880,131	3,880,131	681,180	170,646	-	851,826	4,731,957	18,742,964	25.2%
Chandler	-	50,000	58,018	108,018	-	10,000	-	10,000	118,018	197,904	59.6%
Chanhassen	-	-	5,278,118	5,278,118	-	2,535,162	-	2,535,162	7,813,280	12,545,811	62.3%
Chaska	597,734	-	2,134,923	2,732,657	208,390	6,902	(194,924)	20,368	2,753,025	12,183,248	22.6%
Chatfield	-	-	1,025,759	1,025,759	440,240	562,889	-	1,003,129	2,028,888	2,504,917	81.0%
Chisago City	-	32,188	598,075	630,263	18,698	452	(25)	19,125	649,388	1,801,259	36.1%
Chisholm	2,971,840	-	2,795,237	5,767,077	-	-	-	-	5,767,077	4,387,128	131.5%
Chokio	-	150,000	327,436	477,436	-	43,649	-	43,649	521,085	177,642	293.3%
Circle Pines	-	1,829,660	643,642	2,473,302	-	-	(861,662)	(861,662)	1,611,640	2,111,578	76.3%
Clara City	-	-	1,814,201	1,814,201	-	-	121,339	121,339	1,935,540	912,564	212.1%
Clarissa	-	315,000	188,585	503,585	-	9,257	-	9,257	512,842	261,349	196.2%
Clarkfield	284,758	-	236,637	521,395	3,740	-	(105,463)	(101,723)	419,672	976,758	43.0%
Cleveland	-	-	269,143	269,143	-	17,851	(63,510)	(45,659)	223,484	333,559	67.0%
Climax	55,000	-	22,992	77,992	-	-	-	-	77,992	129,953	60.0%
Cloquet	1,475,000	-	2,432,628	3,907,628	375,000	648,798	(4,500)	1,019,298	4,926,926	5,332,376	92.4%
Cohasset	-	-	2,709,509	2,709,509	-	-	-	-	2,709,509	1,355,688	199.9%
Cokato	-	24	543,510	543,534	-	293,763	(27,792)	265,971	809,505	1,463,636	55.3%
Cold Spring	507,889	-	1,548,889	2,056,778	-	12,171	(1,110,979)	(1,098,808)	957,970	2,032,338	47.1%
Cologne	-	1,404,246	327,707	1,731,953	-	-	-	-	1,731,953	814,135	212.7%
Columbia Heights	132,595	-	5,655,693	5,788,288	3,171,562	-	(2,782)	3,168,780	8,957,068	12,237,094	73.2%
Columbus	-	-	1,100,367	1,100,367	2,330,495	-	-	2,330,495	3,430,862	2,338,699	146.7%
Cook	49,259	-	599,956	649,215	252,491	-	(156,997)	95,494	744,709	678,889	109.7%
Coon Rapids	-	100,875	11,888,822	11,989,697	6,702,673	-	(374,632)	6,328,041	18,317,738	31,291,994	58.5%
Corcoran	-	-	471,772	471,772	18,309	13,177	-	31,486	503,258	3,020,017	16.7%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Cosmos	-	-	159,498	159,498	-	21,908	-	21,908	181,406	542,039	33.5%
Cottage Grove	-	1,611,427	7,178,108	8,789,535	833,500	-	-	833,500	9,623,035	15,756,036	61.1%
Cottonwood	-	-	208,569	208,569	-	279,496	(189,376)	90,120	298,689	828,068	36.1%
Courtland	-	93,232	182,489	275,721	170,461	-	-	170,461	446,182	177,402	251.5%
Crookston	844,990	225,538	2,279,364	3,349,892	255,088	2,240,518	(185,347)	2,310,259	5,660,151	5,988,988	94.5%
Crosslake	-	460,968	1,672,858	2,133,826	-	-	-	-	2,133,826	2,271,450	93.9%
Crystal	869,801	-	6,645,169	7,514,970	3,541,003	52,688	-	3,593,691	11,108,661	12,680,337	87.6%
Currie	335	-	54,223	54,558	46,137	-	-	46,137	100,695	167,632	60.1%
Dalton	-	-	24,985	24,985	-	-	8,114	8,114	33,099	136,936	24.2%
Danvers	-	24,334	(26,332)	(1,998)	-	-	-	-	(1,998)	92,968	-2.1%
Darfur	-	-	117,637	117,637	-	-	-	-	117,637	105,678	111.3%
Darwin	-	-	114,138	114,138	-	12,905	-	12,905	127,043	119,426	106.4%
Dassel	-	-	(29,628)	(29,628)	-	67,368	(12,574)	54,794	25,166	883,541	2.8%
Dawson	-	-	224,464	224,464	1,104,424	-	-	1,104,424	1,328,888	1,395,151	95.3%
Dayton	-	-	1,162,338	1,162,338	67,454	-	-	67,454	1,229,792	2,422,103	50.8%
Deephaven	155,000	-	2,383,144	2,538,144	-	-	-	-	2,538,144	2,506,827	101.2%
Deer River	-	-	(74,976)	(74,976)	495,887	-	-	495,887	420,911	812,627	51.8%
Delano	-	-	1,129,076	1,129,076	-	-	(1,182,395)	(1,182,395)	(53,319)	2,957,618	-1.8%
Delavan	-	18,796	272,904	291,700	-	-	-	-	291,700	143,949	202.6%
Detroit Lakes	-	1,043,022	1,570,932	2,613,954	1,178,252	-	(1,499,672)	(321,420)	2,292,534	6,650,007	34.5%
Dilworth	-	463,124	825,675	1,288,799	-	-	-	-	1,288,799	1,565,546	82.3%
Dodge Center	757,147	-	-	757,147	-	224,864	-	224,864	982,011	1,644,476	59.7%
Dover	-	32,538	274,359	306,897	204,996	-	-	204,996	511,893	223,665	228.9%
Dovray	-	-	48,173	48,173	14,771	-	-	14,771	62,944	40,816	154.2%
Duluth	-	332,997	7,664,417	7,997,414	144,721	25,378,784	(255,786)	25,267,719	33,265,133	95,846,040	34.7%
Dundas	-	-	579,255	579,255	219,595	7,439	(43,761)	183,273	762,528	943,937	80.8%
Dundee	42,983	-	7,206	50,189	4,751	-	-	4,751	54,940	33,028	166.3%
Dunnell	1,464	-	124,444	125,908	-	-	(2,017)	(2,017)	123,891	148,926	83.2%
Eagan	-	-	12,620,117	12,620,117	2,152,114	-	-	2,152,114	14,772,231	28,303,424	52.2%
Eagle Bend	-	375,000	85,393	460,393	(76)	30,000	6,583	36,507	496,900	348,770	142.5%
Eagle Lake	-	898,147	539,835	1,437,982	-	-	-	-	1,437,982	996,889	144.2%
East Bethel	-	-	2,252,878	2,252,878	-	-	(956)	(956)	2,251,922	4,647,600	48.5%
East Grand Forks	-	-	2,724,606	2,724,606	-	-	1,624	1,624	2,726,230	8,049,209	33.9%
East Gull Lake	8,210	-	331,282	339,492	-	-	-	-	339,492	342,811	99.0%
Easton	-	-	536,863	536,863	-	40,606	-	40,606	577,469	102,858	561.4%
Echo	-	-	159,155	159,155	-	-	-	-	159,155	289,322	55.0%
Eden Prairie	-	-	21,162,123	21,162,123	-	-	-	-	21,162,123	39,661,261	53.4%
Edgerton	-	27,230	1,379,091	1,406,321	473,444	-	-	473,444	1,879,765	600,789	312.9%
Edina	-	1,539,286	11,744,764	13,284,050	-	-	-	-	13,284,050	30,042,714	44.2%
Elk River	156,323	859,508	5,261,391	6,277,222	2,712,645	859,464	-	3,572,109	9,849,331	16,040,973	61.4%
Elko New Market	-	-	935,036	935,036	114,988	-	-	114,988	1,050,024	1,580,408	66.4%
Elmore	-	-	113,994	113,994	-	181,676	-	181,676	295,670	528,720	55.9%
Ely	1,125	-	2,331,725	2,332,850	138,226	243,529	(50,058)	331,697	2,664,547	4,254,322	62.6%
Elysian	-	204,381	626,509	830,890	-	63,227	(68,371)	(5,144)	825,746	521,999	158.2%
Eveleth	-	411,435	3,188,815	3,600,250	-	303,224	-	303,224	3,903,474	4,313,319	90.5%
Excelsior	409,931	-	1,120,860	1,530,791	20,481	66,409	-	86,890	1,617,681	1,781,226	90.8%
Eyota	-	-	904,618	904,618	-	332,292	-	332,292	1,236,910	624,564	198.0%
Fairfax	249,180	-	261,041	510,221	-	-	-	-	510,221	1,199,266	42.5%
Fairmont	40,387	1,757,373	3,456,713	5,254,473	89,950	2,325,919	-	2,415,869	7,670,342	7,564,817	101.4%
Falcon Heights	-	-	1,236,211	1,236,211	182,259	-	-	182,259	1,418,470	1,802,828	78.7%
Faribault	-	990,748	7,985,515	8,976,263	214,059	-	(2,016,720)	(1,802,661)	7,173,602	14,850,687	48.3%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Farmington	-	-	2,093,006	2,093,006	-	-	(576,114)	(576,114)	1,516,892	9,428,187	16.1%
Fergus Falls	-	1,417,341	3,820,537	5,237,878	120,498	3,000,674	-	3,121,172	8,359,050	10,351,915	80.7%
Fertile	-	-	539,689	539,689	-	-	(31,029)	(31,029)	508,660	469,285	108.4%
Finlayson	-	-	153,775	153,775	-	98,826	-	98,826	252,601	246,559	102.5%
Fisher	9,013	-	69,409	78,422	-	-	-	-	78,422	175,608	44.7%
Foley	-	581,507	1,246,435	1,827,942	-	720,543	-	720,543	2,548,485	1,423,628	179.0%
Forest Lake	47,569	-	4,292,400	4,339,969	23,035	889	(1,818,428)	(1,794,504)	2,545,465	8,899,940	28.6%
Fountain	33,000	-	196,703	229,703	-	70,833	-	70,833	300,536	201,341	149.3%
Franklin	-	305,000	71,980	376,980	-	-	-	-	376,980	345,542	109.1%
Frazee	331,800	-	852,651	1,184,451	23,800	53,750	-	77,550	1,262,001	787,758	160.2%
Fridley	-	-	6,708,284	6,708,284	1,267,993	-	(98,164)	1,169,829	7,878,113	16,755,564	47.0%
Frost	-	37,237	78,573	115,810	-	2,889	-	2,889	118,699	174,144	68.2%
Fulda	38,699	-	249,607	288,306	343,221	-	-	343,221	631,527	767,214	82.3%
Garvin	-	-	177,994	177,994	14,376	-	-	14,376	192,370	109,659	175.4%
Gaylord	-	612,694	534,932	1,147,626	10,530	272,571	(35,167)	247,934	1,395,560	1,681,299	83.0%
Gem Lake	-	-	396,215	396,215	-	-	-	-	396,215	256,256	154.6%
Gilbert	-	652,831	64,969	717,800	267,361	-	(1,852)	265,509	983,309	2,353,222	41.8%
Glencoe	-	140,276	1,736,920	1,877,196	5,672	-	-	5,672	1,882,868	3,015,292	62.4%
Glenwood	-	-	1,227,153	1,227,153	-	141,877	-	141,877	1,369,030	1,780,798	76.9%
Golden Valley	-	1,778,352	7,395,646	9,173,998	103,337	-	-	103,337	9,277,335	14,075,884	65.9%
Good Thunder	-	324,372	291,219	615,591	-	41,980	-	41,980	657,571	445,285	147.7%
Goodridge	-	-	(2,887)	(2,887)	-	4,204	-	4,204	1,317	65,635	2.0%
Goodview	-	-	839,144	839,144	-	-	-	-	839,144	1,482,044	56.6%
Granada	74,781	-	156,337	231,118	-	97,166	-	97,166	328,284	160,914	204.0%
Grand Marais	-	394,134	1,364,407	1,758,541	15,649	231,129	-	246,778	2,005,319	1,784,176	112.4%
Grand Meadow	-	-	644,223	644,223	350,424	302,644	-	653,068	1,297,291	615,904	210.6%
Grand Rapids	76,401	-	3,857,416	3,933,817	649,367	-	(117,303)	532,064	4,465,881	9,925,367	45.0%
Granite Falls	330,675	13,450	601,691	945,816	352,809	282,448	(4,621)	630,636	1,576,452	2,248,094	70.1%
Grant	6,000	15,000	1,028,404	1,049,404	-	-	-	-	1,049,404	1,028,115	102.1%
Greenbush	180,017	-	96,126	276,143	177,918	98,099	-	276,017	552,160	717,485	77.0%
Greenfield	-	-	585,107	585,107	-	-	-	-	585,107	1,063,448	55.0%
Greenwood	-	-	286,083	286,083	7,609	-	-	7,609	293,692	711,817	41.3%
Grove City	-	814	384,799	385,613	-	-	-	-	385,613	453,889	85.0%
Grygla	35,272	-	77,339	112,611	49,139	95,803	(2,053)	142,889	255,500	420,750	60.7%
Hadley	-	-	68,241	68,241	-	8,139	-	8,139	76,380	30,647	249.2%
Hallock	-	54,287	853,592	907,879	-	-	(29,013)	(29,013)	878,866	571,531	153.8%
Halstad	-	14,235	879,899	894,134	-	-	(195,219)	(195,219)	698,915	337,759	206.9%
Ham Lake	-	-	2,775,406	2,775,406	988,284	-	-	988,284	3,763,690	3,773,997	99.7%
Hamburg	-	-	277,720	277,720	-	-	-	-	277,720	436,506	63.6%
Hancock	-	300,000	48,035	348,035	-	88,719	-	88,719	436,754	453,497	96.3%
Hanley Falls	26,031	1,700	39,521	67,252	83,387	-	-	83,387	150,639	171,696	87.7%
Hanover	-	-	723,180	723,180	-	273,012	(49,557)	223,455	946,635	1,032,624	91.7%
Hanska	-	-	276,331	276,331	-	40,077	(7,944)	32,133	308,464	253,498	121.7%
Harmony	259,850	-	379,113	638,963	-	315,672	(220,142)	95,530	734,493	1,300,365	56.5%
Harris	-	-	1,074,127	1,074,127	-	10,873	-	10,873	1,085,000	312,774	346.9%
Hastings	-	-	3,024,570	3,024,570	2,398,535	-	-	2,398,535	5,423,105	13,392,627	40.5%
Hayfield	-	12,011	313,953	325,964	14,918	-	-	14,918	340,882	751,324	45.4%
Hector	-	-	739,487	739,487	-	262,104	(75,678)	186,426	925,913	1,048,301	88.3%
Henderson	-	-	69,747	69,747	-	86,820	-	86,820	156,567	557,946	28.1%
Hendricks	-	162,065	129,067	291,132	84,650	-	-	84,650	375,782	487,657	77.1%
Hendrum	-	-	(83,349)	(83,349)	-	-	(51,726)	(51,726)	(135,075)	270,212	-50.0%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Henning	-	-	100,077	100,077	92,012	275,179	-	367,191	467,268	528,056	88.5%
Herman	-	-	287,700	287,700	-	-	-	-	287,700	415,588	69.2%
Hermantown	106,260	607	2,129,954	2,236,821	459,745	79,225	(111,680)	427,290	2,664,111	3,922,947	67.9%
Heron Lake	-	282,177	892,657	1,174,834	-	388,357	(208,135)	180,222	1,355,056	427,228	317.2%
Hibbing	-	9,670,237	1,901,464	11,571,701	101,858	-	-	101,858	11,673,559	15,135,084	77.1%
Hills	-	91,000	290,117	381,117	-	239,459	(130,489)	108,970	490,087	262,939	186.4%
Hilltop	-	400,000	955,096	1,355,096	-	-	-	-	1,355,096	679,054	199.6%
Hinckley	-	-	798,056	798,056	-	320,846	(12,674)	308,172	1,106,228	1,014,452	109.0%
Hitterdal	116,862	-	66,557	183,419	-	-	(66,611)	(66,611)	116,808	196,968	59.3%
Hoffman	-	-	243,238	243,238	-	43,651	-	43,651	286,889	448,806	63.9%
Holdingford	-	-	676,222	676,222	-	-	-	-	676,222	313,993	215.4%
Hopkins	-	591,676	4,266,048	4,857,724	926,349	-	(1,916,865)	(990,516)	3,867,208	14,129,078	27.4%
Houston	-	-	253,986	253,986	-	208,937	-	208,937	462,923	817,858	56.6%
Howard Lake	-	17,896	1,046,388	1,064,284	-	194,166	(185,628)	8,538	1,072,822	1,499,115	71.6%
Hoyt Lakes	1,015,617	250,000	15,682	1,281,299	1,139,592	-	-	1,139,592	2,420,891	2,931,001	82.6%
Hugo	-	-	2,160,273	2,160,273	272,702	-	-	272,702	2,432,975	4,128,125	58.9%
Hutchinson	4,268,852	314,755	1,346,010	5,929,617	129,965	185,031	(37,026)	277,970	6,207,587	11,835,558	52.4%
Independence	-	-	1,103,144	1,103,144	-	13,869	(12,775)	1,094	1,104,238	2,129,373	51.9%
International Falls	-	-	3,199,133	3,199,133	7,314	1,676,417	(192,552)	1,491,179	4,690,312	7,573,425	61.9%
Inver Grove Heights	-	-	6,326,550	6,326,550	596,070	-	-	596,070	6,922,620	21,797,741	31.8%
Isanti	17,705	217,108	2,022,139	2,256,952	91,686	132,321	(3,227)	220,780	2,477,732	2,989,451	82.9%
Ivanhoe	-	10,190	135,045	145,235	12,213	444,987	(70,769)	386,431	531,666	591,484	89.9%
Jackson	-	-	2,892,053	2,892,053	-	1,700,713	-	1,700,713	4,592,766	2,638,125	174.1%
Janesville	-	-	542,831	542,831	-	92,131	(3,623)	88,508	631,339	1,187,262	53.2%
Jasper	-	127,030	427,763	554,793	-	173,720	-	173,720	728,513	360,618	202.0%
Jeffers	-	3,509	58,330	61,839	-	-	-	-	61,839	258,564	23.9%
Jordan	-	-	1,684,889	1,684,889	24,829	167,223	(666)	191,386	1,876,275	2,680,630	70.0%
Karlstad	295,149	201,535	-	496,684	57,890	-	-	57,890	554,574	551,508	100.6%
Kasota	-	-	291,800	291,800	-	-	-	-	291,800	333,005	87.6%
Kasson	-	43,040	927,743	970,783	232,346	9,496	(59,761)	182,081	1,152,864	2,695,531	42.8%
Kellogg	-	-	162,949	162,949	186,754	42,539	-	229,293	392,242	328,909	119.3%
Kennedy	7,794	-	22,548	30,342	-	38,640	-	38,640	68,982	208,242	33.1%
Kenyon	-	-	459,976	459,976	-	141,779	-	141,779	601,755	1,136,483	52.9%
Kimball	76,276	-	264,529	340,805	249,733	-	(6,990)	242,743	583,548	682,518	85.5%
La Crescent	-	-	1,531,427	1,531,427	-	-	-	-	1,531,427	3,388,939	45.2%
Lake Benton	13,101	-	383,089	396,190	75,612	-	79,574	155,186	551,376	540,879	101.9%
Lake City	-	1,987,533	1,195,266	3,182,799	-	741,114	(6,771)	734,343	3,917,142	4,933,525	79.4%
Lake Crystal	-	195,580	1,859,543	2,055,123	-	141,328	-	141,328	2,196,451	2,359,623	93.1%
Lake Elmo	-	-	1,707,711	1,707,711	7,114	-	(7,483)	(369)	1,707,342	2,630,007	64.9%
Lake Wilson	127,634	-	68,723	196,357	118,185	-	-	118,185	314,542	182,937	171.9%
Lakefield	-	-	1,156,312	1,156,312	-	-	(673,186)	(673,186)	483,126	1,215,182	39.8%
Lakeville	-	519,146	9,644,863	10,164,009	924,632	-	-	924,632	11,088,641	20,427,598	54.3%
Lamberton	-	510,048	35,905	545,953	-	-	-	-	545,953	982,603	55.6%
Lancaster	88,005	-	39,634	127,639	124,145	10,062	-	134,207	261,846	289,903	90.3%
Lanesboro	-	-	327,924	327,924	-	169,024	(75,432)	93,592	421,516	796,932	52.9%
Lauderdale	-	-	706,502	706,502	140,080	-	-	140,080	846,582	1,096,546	77.2%
Le Center	-	-	(66,407)	(66,407)	163,645	-	-	163,645	97,238	1,442,773	6.7%
Le Sueur	-	-	282,354	282,354	1,370,330	176,164	(65,060)	1,481,434	1,763,788	7,743,407	22.8%
Le Roy	-	222,000	423,991	645,991	-	40,433	(39,604)	829	646,820	546,705	118.3%
Lewiston	-	-	768,320	768,320	76,716	273,098	(49,157)	300,657	1,068,977	795,114	134.4%
Lewisville	-	-	50,086	50,086	34,415	-	-	34,415	84,501	112,672	75.0%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Lexington	-	-	693,012	693,012	-	-	-	-	693,012	1,418,419	48.9%
Lindstrom	-	135,253	712,173	847,426	31,533	10,206	-	41,739	889,165	1,731,481	51.4%
Lino Lakes	-	-	5,440,101	5,440,101	110,568	-	-	110,568	5,550,669	9,576,043	58.0%
Litchfield	-	1,681,328	1,302,455	2,983,783	-	1,012,528	(11,223)	1,001,305	3,985,088	4,434,735	89.9%
Little Canada	-	-	2,779,608	2,779,608	1,084,081	-	-	1,084,081	3,863,689	4,615,596	83.7%
Little Falls	-	-	575,139	575,139	995,071	820,087	(12,519)	1,802,639	2,377,778	5,236,403	45.4%
Littlefork	-	-	239,483	239,483	-	60,958	-	60,958	300,441	626,620	47.9%
Long Lake	-	40,886	688,111	728,997	341,774	-	-	341,774	1,070,771	1,350,279	79.3%
Long Prairie	-	508,000	229,016	737,016	-	1,000	87,464	88,464	825,480	1,526,550	54.1%
Lonsdale	-	-	2,062,370	2,062,370	-	809,583	-	809,583	2,871,953	1,665,009	172.5%
Lowry	-	-	56,143	56,143	-	46,553	-	46,553	102,696	202,470	50.7%
Luverne	-	1,198,528	823,652	2,022,180	593,502	-	-	593,502	2,615,682	3,463,846	75.5%
Lynd	-	-	172,280	172,280	-	11,058	-	11,058	183,338	190,224	96.4%
Madelia	-	-	1,142,341	1,142,341	-	-	(195,951)	(195,951)	946,390	2,258,932	41.9%
Madison	736,831	11,474	837,223	1,585,528	1,866,498	-	-	1,866,498	3,452,026	1,447,959	238.4%
Madison Lake	-	105,314	468,081	573,395	244,235	60,806	-	305,041	878,436	512,099	171.5%
Mahnomen	-	-	1,064,470	1,064,470	-	-	(4,277)	(4,277)	1,060,193	914,895	115.9%
Mahtomedi	922,141	406,284	3,034,807	4,363,232	1,223,367	-	-	1,223,367	5,586,599	3,533,017	158.1%
Mankato	-	2,700,000	7,002,340	9,702,340	2,687,410	1,299,621	(651,270)	3,335,761	13,038,101	20,453,368	63.7%
Mantorville	-	-	477,492	477,492	-	134,007	-	134,007	611,499	526,195	116.2%
Maple Grove	-	-	7,022,404	7,022,404	2,110,512	432,714	(14,351)	2,528,875	9,551,279	34,253,086	27.9%
Maple Lake	707,968	-	524,591	1,232,559	447,257	545,219	(105,483)	886,993	2,119,552	1,042,512	203.3%
Maple Plain	-	21,338	1,155,131	1,176,469	422,760	-	-	422,760	1,599,229	1,432,964	111.6%
Mapleton	-	-	1,064,540	1,064,540	-	297,772	(144,656)	153,116	1,217,656	704,303	172.9%
Maplewood	-	435,950	7,509,129	7,945,079	222,211	-	-	222,211	8,167,290	18,116,042	45.1%
Marshall	-	2,751,619	5,452,098	8,203,717	112,694	97,040	(397,279)	(187,545)	8,016,172	11,252,826	71.2%
Mayer	-	-	1,064,398	1,064,398	-	-	-	-	1,064,398	620,302	171.6%
Maynard	-	425	31,953	32,378	246,970	9,969	(62,200)	194,739	227,117	386,598	58.7%
Mazeppa	-	-	175,939	175,939	-	212,665	-	212,665	388,604	494,465	78.6%
Medford	-	-	(245,879)	(245,879)	24,036	86,013	-	110,049	(135,830)	541,930	-25.1%
Medina	-	-	2,119,679	2,119,679	494,788	-	-	494,788	2,614,467	3,868,775	67.6%
Melrose	45,977	-	989,793	1,035,770	664,787	116,891	(5,917)	775,761	1,811,531	1,940,258	93.4%
Menahga	-	-	400,868	400,868	-	-	-	-	400,868	858,533	46.7%
Mendota Heights	-	228,762	5,716,162	5,944,924	444,221	-	-	444,221	6,389,145	6,704,807	95.3%
Mentor	295	-	102,191	102,486	22,371	26,673	-	49,044	151,530	204,917	73.9%
Middle River	205,743	-	-	205,743	61,578	29,200	-	90,778	296,521	202,965	146.1%
Milaca	-	325,382	839,857	1,165,239	-	14,131	(87,138)	(73,007)	1,092,232	1,575,403	69.3%
Milan	97,345	-	372,412	469,757	-	-	(16,748)	(16,748)	453,009	198,859	227.8%
Milroy	19,985	-	85,576	105,561	25,913	-	(61,212)	(35,299)	70,262	218,848	32.1%
Miltona	-	-	(2,471)	(2,471)	-	-	-	-	(2,471)	163,536	-1.5%
Minneapolis	-	2,444,000	69,891,000	72,335,000	7,058,000	65,248,000	-	72,306,000	144,641,000	618,076,000	23.4%
Minneota	16,908	-	228,783	245,691	193,170	-	-	193,170	438,861	997,693	44.0%
Minnesota City	-	-	153,917	153,917	-	-	-	-	153,917	87,401	176.1%
Minnesota Lake	-	-	415,202	415,202	-	-	-	-	415,202	397,513	104.4%
Minnetonka	-	11,544,440	4,574,091	16,118,531	320,444	134,255	-	454,699	16,573,230	28,191,075	58.8%
Minnetrista	-	154,422	2,246,964	2,401,386	156,038	239,030	-	395,068	2,796,454	4,330,701	64.6%
Montevideo	-	1,070,955	-	1,070,955	150,314	644,848	(2,086)	793,076	1,864,031	3,685,215	50.6%
Montgomery	-	-	(80,805)	(80,805)	-	70,638	294	70,932	(9,873)	2,100,987	-0.5%
Monticello	3,374,200	-	649,821	4,024,021	1,208,086	194	(141,890)	1,066,390	5,090,411	9,556,412	53.3%
Montrose	-	-	508,450	508,450	359,949	289,522	-	649,471	1,157,921	947,071	122.3%
Moorhead	-	-	11,141,412	11,141,412	-	3,922,708	(19,829)	3,902,879	15,044,291	30,635,719	49.1%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Moose Lake	-	-	646,314	646,314	-	-	-	-	646,314	1,457,043	44.4%
Mora	-	-	1,006,954	1,006,954	-	94,517	75,511	170,028	1,176,982	2,369,511	49.7%
Morgan	-	706,150	428,131	1,134,281	-	49,799	(19,443)	30,356	1,164,637	723,538	161.0%
Morris	2,724,321	-	12,131	2,736,452	-	-	-	-	2,736,452	4,129,974	66.3%
Morton	-	585,000	28,236	613,236	-	-	-	-	613,236	355,128	172.7%
Mound	315,221	584,717	963,505	1,863,443	-	415,883	-	415,883	2,279,326	5,788,098	39.4%
Mounds View	6,292,906	-	3,200,472	9,493,378	-	-	-	-	9,493,378	7,070,461	134.3%
Mountain Iron	-	1,451,742	-	1,451,742	-	8,225	-	8,225	1,459,967	3,331,696	43.8%
Mountain Lake	455,084	-	1,564,703	2,019,787	-	276,064	(134,190)	141,874	2,161,661	1,582,842	136.6%
Murdock	-	-	87,437	87,437	-	-	-	-	87,437	191,459	45.7%
New Brighton	-	-	5,744,435	5,744,435	-	96,917	-	96,917	5,841,352	16,176,573	36.1%
New Hope	-	-	4,920,846	4,920,846	4,666,447	-	-	4,666,447	9,587,293	10,423,732	92.0%
New London	30,000	317,496	270,727	618,223	-	468,725	-	468,725	1,086,948	768,801	141.4%
New Prague	696,050	2,121,725	1,804,556	4,622,331	-	568,580	-	568,580	5,190,911	3,236,642	160.4%
New Richland	-	223,505	570,781	794,286	-	151,515	(2,916)	148,599	942,885	998,068	94.5%
New Ulm	-	1,743,107	5,149,256	6,892,363	3,436,456	1,421,244	(285)	4,857,415	11,749,778	13,026,772	90.2%
Newfolden	32,650	-	246,062	278,712	7,835	21,012	-	28,847	307,559	393,329	78.2%
Newport	-	-	1,131,958	1,131,958	-	22,862	-	22,862	1,154,820	3,246,693	35.6%
Nicollet	-	-	269,699	269,699	-	-	-	-	269,699	338,611	79.6%
North Branch	-	161,277	1,827,066	1,988,343	65,559	-	(295,540)	(229,981)	1,758,362	4,835,231	36.4%
North Mankato	-	-	2,085,321	2,085,321	206,264	275,389	(13,101)	468,552	2,553,873	10,940,320	23.3%
North Oaks	-	-	1,183,848	1,183,848	-	-	-	-	1,183,848	1,697,263	69.8%
North Saint Paul	-	193,718	1,323,740	1,517,458	9,714	642,645	(223,823)	428,536	1,945,994	5,023,442	38.7%
Northfield	750,000	313,844	5,071,260	6,135,104	87,023	1,646,771	(4,444)	1,729,350	7,864,454	10,696,893	73.5%
Norwood Young America	-	35,936	496,747	532,683	-	-	-	-	532,683	1,745,364	30.5%
Nowthen	-	-	806,197	806,197	-	35,721	-	35,721	841,918	1,034,337	81.4%
Oak Grove	-	-	2,727,479	2,727,479	406,064	-	-	406,064	3,133,543	2,351,362	133.3%
Oak Park Heights	-	179,000	3,080,504	3,259,504	-	31,198	-	31,198	3,290,702	3,265,559	100.8%
Oakdale	1,950,382	-	6,558,818	8,509,200	1,886,913	253,579	-	2,140,492	10,649,692	11,634,133	91.5%
Ogilvie	-	-	186,532	186,532	-	-	-	-	186,532	204,998	91.0%
Olivia	-	102,502	444,828	547,330	161,965	-	-	161,965	709,295	1,716,002	41.3%
Ormsby	-	-	122,686	122,686	-	-	-	-	122,686	87,701	139.9%
Orono	-	-	3,509,254	3,509,254	-	-	-	-	3,509,254	5,399,155	65.0%
Oronoco	-	-	253,138	253,138	-	17,851	(24,884)	(7,033)	246,105	647,099	38.0%
Orr	-	-	81,708	81,708	85,502	-	(8,485)	77,017	158,725	467,240	34.0%
Oslo	-	18,183	146,762	164,945	-	-	-	-	164,945	1,952,201	8.4%
Osseo	-	-	711,237	711,237	58,072	34,056	(5,511)	86,617	797,854	2,098,662	38.0%
Otsego	-	81,168	1,622,430	1,703,598	39,142	-	(693,033)	(653,891)	1,049,707	3,707,336	28.3%
Ottertail	-	-	869,347	869,347	-	96,609	-	96,609	965,956	313,465	308.2%
Owatonna	-	2,145,826	6,620,420	8,766,246	-	-	-	-	8,766,246	16,678,762	52.6%
Park Rapids	-	775,091	948,567	1,723,658	-	354,802	(33,268)	321,534	2,045,192	3,210,433	63.7%
Parkers Prairie	-	266,947	204,425	471,372	-	4,942	(2)	4,940	476,312	787,211	60.5%
Paynesville	-	-	1,385,272	1,385,272	380,965	-	-	380,965	1,766,237	1,401,458	126.0%
Pelican Rapids	-	906,935	805,548	1,712,483	198,952	-	(2,407)	196,545	1,909,028	2,014,747	94.8%
Pennock	-	20,000	348,665	368,665	-	29,450	-	29,450	398,115	231,622	171.9%
Pequot Lakes	425,981	11,369	835,922	1,273,272	315,357	-	(62,620)	252,737	1,526,009	1,566,258	97.4%
Perham	-	-	470,567	470,567	1,682,235	-	(6,326)	1,675,909	2,146,476	2,795,106	76.8%
Pillager	101,000	-	289,793	390,793	-	91,217	-	91,217	482,010	281,927	171.0%
Pine City	10,287	81,278	1,235,580	1,327,145	-	597,722	45,053	642,775	1,969,920	1,861,121	105.8%
Pine Island	-	13,539	513,202	526,741	-	19,381	(227,584)	(208,203)	318,538	2,181,669	14.6%
Pipestone	-	-	440,579	440,579	1,186,403	-	(176,078)	1,010,325	1,450,904	3,547,767	40.9%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Plainview	-	-	1,642,003	1,642,003	307,546	-	(117,754)	189,792	1,831,795	2,241,767	81.7%
Plato	-	46,465	176,694	223,159	-	35,910	-	35,910	259,069	217,130	119.3%
Plummer	-	52,529	258,887	311,416	-	40,936	-	40,936	352,352	168,160	209.5%
Plymouth	-	633,548	11,364,659	11,998,207	-	900,180	-	900,180	12,898,387	38,848,493	33.2%
Preston	-	-	796,385	796,385	-	-	281,502	281,502	1,077,887	1,472,109	73.2%
Princeton	-	-	1,945,103	1,945,103	-	811,403	(347,733)	463,670	2,408,773	3,049,306	79.0%
Prinsburg	-	250,000	360,882	610,882	-	-	-	-	610,882	226,619	269.6%
Prior Lake	-	735,595	7,011,612	7,747,207	-	1,019,883	-	1,019,883	8,767,090	10,194,205	86.0%
Proctor	199,546	6,128	884,744	1,090,418	-	-	-	-	1,090,418	1,659,725	65.7%
Racine	-	-	202,702	202,702	-	-	-	-	202,702	97,659	207.6%
Ramsey	-	125,015	6,253,688	6,378,703	819,839	-	-	819,839	7,198,542	14,536,306	49.5%
Ranier	-	-	74,063	74,063	-	-	-	-	74,063	143,095	51.8%
Red Lake Falls	-	-	(447,800)	(447,800)	-	-	(64,011)	(64,011)	(511,811)	1,222,765	-41.9%
Red Wing	6,900,000	-	9,653,893	16,553,893	-	183,169	(23,849)	159,320	16,713,213	14,672,424	113.9%
Redwood Falls	-	1,625,310	2,553,959	4,179,269	244,264	-	-	244,264	4,423,533	4,913,791	90.0%
Renville	-	210,802	620,395	831,197	-	117,893	(1,276)	116,617	947,814	887,435	106.8%
Revere	-	20,000	(11,602)	8,398	-	-	-	-	8,398	47,752	17.6%
Richfield	-	-	6,886,065	6,886,065	3,187,388	-	(2,659)	3,184,729	10,070,794	27,052,764	37.2%
Richmond	-	-	883,686	883,686	-	-	(3,354)	(3,354)	880,332	1,041,946	84.5%
Robbinsdale	-	140,801	4,843,517	4,984,318	81,484	2,083	(2,100,929)	(2,017,362)	2,966,956	8,876,457	33.4%
Rochester	-	559,851	23,127,951	23,687,802	-	5,560,461	-	5,560,461	29,248,263	84,652,864	34.6%
Rockford	-	20,974	1,127,221	1,148,195	309,844	-	-	309,844	1,458,039	1,597,241	91.3%
Rockville	-	455,688	456,125	911,813	-	276,660	-	276,660	1,188,473	761,757	156.0%
Rogers	-	-	3,544,009	3,544,009	-	-	(2,272,739)	(2,272,739)	1,271,270	5,416,841	23.5%
Rollingstone	-	-	146,898	146,898	-	47,533	-	47,533	194,431	233,617	83.2%
Roseau	-	-	515,810	515,810	451,497	-	-	451,497	967,307	2,312,712	41.8%
Rosemount	-	1,894,348	5,700,071	7,594,419	159,048	-	-	159,048	7,753,467	10,136,804	76.5%
Roseville	-	674,359	5,190,027	5,864,386	1,351,502	-	(47,403)	1,304,099	7,168,485	20,305,357	35.3%
Rush City	-	-	498,239	498,239	-	6,957	246,607	253,564	751,803	1,278,432	58.8%
Rushford	-	-	70,744	70,744	-	940,573	(38,176)	902,397	973,141	1,185,075	82.1%
Rushmore	-	158,755	2,188	160,943	-	91,941	-	91,941	252,884	218,109	115.9%
Russell	-	41,506	37,667	79,173	126,318	-	-	126,318	205,491	219,235	93.7%
Ruthton	-	-	307,886	307,886	127,918	-	-	127,918	435,804	149,259	292.0%
Sacred Heart	-	-	115,402	115,402	-	-	-	-	115,402	441,457	26.1%
Saint Anthony	-	-	1,647,566	1,647,566	119,935	15,676	(179,492)	(43,881)	1,603,685	6,367,946	25.2%
Saint Augusta	-	-	598,685	598,685	351,819	-	-	351,819	950,504	852,495	111.5%
Saint Bonifacius	248,863	-	358,859	607,722	-	-	-	-	607,722	1,001,119	60.7%
Saint Charles	-	19,186	594,508	613,694	192,719	-	-	192,719	806,413	1,622,632	49.7%
Saint Clair	-	-	864,603	864,603	-	242,405	-	242,405	1,107,008	414,438	267.1%
Saint Cloud	-	1,126,811	18,890,811	20,017,622	4,198,918	-	(227,206)	3,971,712	23,989,334	42,771,378	56.1%
Saint Francis	-	8,095	2,058,863	2,066,958	-	-	-	-	2,066,958	3,195,075	64.7%
Saint Hilaire	19,108	-	11,269	30,377	-	-	-	-	30,377	168,940	18.0%
Saint James	-	1,848,695	-	1,848,695	-	-	(1,378)	(1,378)	1,847,317	3,242,079	57.0%
Saint Joseph	-	664,561	1,034,354	1,698,915	49,582	-	(2,239)	47,343	1,746,258	2,627,328	66.5%
Saint Louis Park	-	139,483	10,799,829	10,939,312	511,610	1,376,713	(1,143,329)	744,994	11,684,306	36,965,191	31.6%
Saint Michael	-	-	2,618,085	2,618,085	-	-	(30,340)	(30,340)	2,587,745	5,487,584	47.2%
Saint Paul	-	1,453,846	41,314,963	42,768,809	7,346,034	22,209,874	(2,484,772)	27,071,136	69,839,945	352,550,144	19.8%
Saint Paul Park	-	55,648	1,302,478	1,358,126	-	87,396	-	87,396	1,445,522	2,431,825	59.4%
Saint Peter	-	389,947	2,999,802	3,389,749	826,611	-	(3,903)	822,708	4,212,457	7,455,661	56.5%
Sanborn	-	296,000	405,091	701,091	139,335	73,614	(161)	212,788	913,879	223,122	409.6%
Sandstone	-	830,916	572,281	1,403,197	-	573,311	-	573,311	1,976,508	990,478	199.6%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Sartell	-	-	2,433,339	2,433,339	471,553	-	(350,968)	120,585	2,553,924	4,601,906	55.5%
Sauk Centre	406,757	-	655,666	1,062,423	283,379	526,460	(220,530)	589,309	1,651,732	3,068,546	53.8%
Sauk Rapids	-	589,771	2,777,397	3,367,168	-	1,229,947	-	1,229,947	4,597,115	4,931,657	93.2%
Savage	-	57,506	6,095,222	6,152,728	1,119,599	-	(1,396,614)	(277,015)	5,875,713	11,428,207	51.4%
Scandia	-	-	1,107,750	1,107,750	-	-	-	-	1,107,750	1,721,340	64.4%
Scanlon	-	104,800	333,284	438,084	-	-	-	-	438,084	454,284	96.4%
Sebeka	-	-	521,413	521,413	-	-	-	-	521,413	463,734	112.4%
Shakopee	-	-	9,172,747	9,172,747	-	-	-	-	9,172,747	20,217,589	45.4%
Sherburn	875,634	-	179,893	1,055,527	-	-	-	-	1,055,527	801,760	131.7%
Shoreview	-	-	3,958,458	3,958,458	1,685,966	-	-	1,685,966	5,644,424	14,135,694	39.9%
Shorewood	-	-	3,440,227	3,440,227	-	6,678	-	6,678	3,446,905	3,977,351	86.7%
Silver Bay	112,000	-	1,239,684	1,351,684	-	855,035	(55,495)	799,540	2,151,224	2,452,902	87.7%
Silver Lake	7,330	-	297,811	305,141	211,528	4,474	-	216,002	521,143	692,371	75.3%
Skyline	-	-	74,701	74,701	-	-	-	-	74,701	58,640	127.4%
Sleepy Eye	-	1,527,859	1,527,516	3,055,375	-	250,614	(1,687,312)	(1,436,698)	1,618,677	2,683,049	60.3%
South Haven	-	16,815	439,193	456,008	-	-	-	-	456,008	265,727	171.6%
South Saint Paul	448,307	-	4,024,872	4,473,179	129,147	134,926	(1,668,721)	(1,404,648)	3,068,531	14,962,678	20.5%
Spicer	-	92,565	263,045	355,610	251,775	322,256	(83,241)	490,790	846,400	870,035	97.3%
Spring Grove	-	-	1,025,986	1,025,986	-	-	(992)	(992)	1,024,994	1,005,551	101.9%
Spring Lake Park	-	1,576,991	-	1,576,991	-	439,110	-	439,110	2,016,101	3,880,903	51.9%
Spring Park	-	-	624,988	624,988	-	-	-	-	624,988	1,072,970	58.2%
Spring Valley	-	-	1,224,127	1,224,127	508,335	4,641	(11,445)	501,531	1,725,658	1,451,681	118.9%
Springfield	-	140,885	775,197	916,082	-	212,460	-	212,460	1,128,542	2,423,057	46.6%
Stacy	-	-	704,892	704,892	-	119,093	-	119,093	823,985	626,327	131.6%
Staples	-	-	506,597	506,597	18,000	802,573	-	820,573	1,327,170	1,836,848	72.3%
Stephen	200,994	-	-	200,994	26,961	30,149	-	57,110	258,104	673,559	38.3%
Stewart	433,423	88,885	466,852	989,160	-	48,860	-	48,860	1,038,020	393,482	263.8%
Stewartville	390,110	-	414,115	804,225	16,347	502,057	(8,911)	509,493	1,313,718	2,372,662	55.4%
Stillwater	-	952,367	3,112,690	4,065,057	1,474,010	-	-	1,474,010	5,539,067	12,679,794	43.7%
Stockton	-	73,288	352,502	425,790	-	139,922	-	139,922	565,712	157,340	359.5%
Storden	-	3,949	(94,189)	(90,240)	159,481	-	-	159,481	69,241	162,001	42.7%
Sturgeon Lake	-	-	251,703	251,703	-	53,915	-	53,915	305,618	179,248	170.5%
Swanville	-	-	14,525	14,525	-	-	(8,957)	(8,957)	5,568	200,070	2.8%
Thief River Falls	36,830	29,982	1,958,088	2,024,900	2,180,287	64,972	-	2,245,259	4,270,159	7,599,110	56.2%
Thomson	-	-	167,164	167,164	-	-	-	-	167,164	48,341	345.8%
Tower	206,327	82,798	389,294	678,419	90,963	-	-	90,963	769,382	874,588	88.0%
Tracy	-	-	576,218	576,218	-	449,769	(317,531)	132,238	708,456	2,050,388	34.6%
Trimont	41,576	-	513,588	555,164	36,000	457,577	-	493,577	1,048,741	526,348	199.2%
Truman	268,881	62,627	257,625	589,133	-	214,418	-	214,418	803,551	797,458	100.8%
Twin Valley	206,524	342,685	-	549,209	133,253	-	-	133,253	682,462	517,785	131.8%
Two Harbors	-	54,804	974,337	1,029,141	86,078	-	(880,217)	(794,139)	235,002	3,884,006	6.1%
Tyler	-	-	206,433	206,433	-	339,766	(207,505)	132,261	338,694	1,562,272	21.7%
Ulen	-	5,789	428,690	434,479	-	-	-	-	434,479	203,971	213.0%
Underwood	-	114,439	84,947	199,386	-	6,463	-	6,463	205,849	162,141	127.0%
Upsala	-	225,000	201,846	426,846	-	4,946	14,299	19,245	446,091	277,857	160.5%
Vadnais Heights	-	-	2,889,632	2,889,632	31,522	4,193	-	35,715	2,925,347	4,642,115	63.0%
Vergas	84,564	-	42,249	126,813	-	-	-	-	126,813	217,337	58.3%
Verndale	-	301,617	247,126	548,743	47,687	71,084	(20,374)	98,397	647,140	634,390	102.0%
Vernon Center	-	185,511	264,869	450,380	-	-	-	-	450,380	248,701	181.1%
Vesta	161,279	-	23,524	184,803	8,089	-	-	8,089	192,892	241,484	79.9%
Victoria	214,252	89,920	914,011	1,218,183	610,785	-	-	610,785	1,828,968	3,461,175	52.8%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Viking	-	-	45,876	45,876	-	9,681	-	9,681	55,557	122,582	45.3%
Villard	-	-	69,035	69,035	-	36,410	-	36,410	105,445	144,726	72.9%
Virginia	-	980,140	3,710,641	4,690,781	118,634	71,874	(41,534)	148,974	4,839,755	11,008,599	44.0%
Wabasha	-	675,985	1,102,107	1,778,092	-	-	-	-	1,778,092	2,345,913	75.8%
Wabasso	110,000	-	440,502	550,502	-	1,142,902	-	1,142,902	1,693,404	533,305	317.5%
Waconia	873,835	-	1,133,609	2,007,444	15,191	-	-	15,191	2,022,635	4,660,781	43.4%
Wadena	-	517,985	1,324,700	1,842,685	296,265	19,555	-	315,820	2,158,505	2,862,401	75.4%
Waite Park	-	1,198,281	3,225,457	4,423,738	-	4,338,612	-	4,338,612	8,762,350	4,830,643	181.4%
Walnut Grove	-	33,118	483,445	516,563	142,535	106,123	-	248,658	765,221	463,707	165.0%
Wanamingo	-	-	(107,357)	(107,357)	-	76,693	-	76,693	(30,664)	563,755	-5.4%
Warren	-	23,231	544,449	567,680	-	42,642	-	42,642	610,322	953,391	64.0%
Warroad	-	1,241,455	983,883	2,225,338	2,371,656	-	(269,928)	2,101,728	4,327,066	2,377,873	182.0%
Waseca	-	17,000	2,947,330	2,964,330	301,849	178,396	(12,128)	468,117	3,432,447	6,399,795	53.6%
Watertown	140,645	-	980,263	1,120,908	157,579	-	-	157,579	1,278,487	1,533,659	83.4%
Waterville	1,049	86,165	1,782,490	1,869,704	19,076	150,307	(11,532)	157,851	2,027,555	872,085	232.5%
Waubun	488	-	125,924	126,412	-	43,834	-	43,834	170,246	192,778	88.3%
Wayzata	-	264,812	1,315,908	1,580,720	209,516	-	-	209,516	1,790,236	6,534,622	27.4%
Welcome	90,065	-	1,211,058	1,301,123	-	177,062	-	177,062	1,478,185	503,245	293.7%
Wells	-	-	1,249,207	1,249,207	111,626	213,526	(2,247)	322,905	1,572,112	2,021,001	77.8%
West Saint Paul	-	29,004	7,114,327	7,143,331	2,454,013	-	-	2,454,013	9,597,344	11,197,807	85.7%
Westbrook	-	149,891	176,007	325,898	-	38,786	-	38,786	364,684	538,554	67.7%
White Bear Lake	-	-	3,510,610	3,510,610	-	908,041	-	908,041	4,418,651	8,632,150	51.2%
Willernie	-	-	258,614	258,614	-	-	-	-	258,614	355,233	72.8%
Williams	-	-	64,494	64,494	-	99,850	-	99,850	164,344	116,239	141.4%
Willmar	-	13,969,160	-	13,969,160	281,267	1,639,760	77,600	1,998,627	15,967,787	13,762,678	116.0%
Willow River	-	27,435	139,664	167,099	-	-	-	-	167,099	264,590	63.2%
Wilmont	-	132,461	64,679	197,140	-	119,284	-	119,284	316,424	165,527	191.2%
Windom	-	2,140,444	-	2,140,444	-	1,739,592	-	1,739,592	3,880,036	3,045,248	127.4%
Winger	6,814	-	(45,770)	(38,956)	-	-	-	-	(38,956)	236,324	-16.5%
Winnebago	-	241,059	394,242	635,301	130	-	-	130	635,431	1,108,322	57.3%
Winona	1,058,290	5,703,244	-	6,761,534	609,429	-	(31,690)	577,739	7,339,273	14,626,429	50.2%
Winsted	-	14,549	999,049	1,013,598	-	494,784	(14,834)	479,950	1,493,548	1,586,574	94.1%
Wood Lake	68,099	-	153,761	221,860	95,941	20,127	-	116,068	337,928	245,832	137.5%
Woodbury	2,676,798	321,496	8,143,375	11,141,669	2,612,833	-	-	2,612,833	13,754,502	27,951,887	49.2%
Worthington	2,326,622	916,624	1,171,686	4,414,932	12,410,262	8,265,039	-	20,675,301	25,090,233	8,232,560	304.8%
Wrenshall	-	-	277,243	277,243	-	-	-	-	277,243	127,856	216.8%
Wykoff	140,000	-	155,487	295,487	107,495	-	-	107,495	402,982	235,333	171.2%
Wyoming	-	1,009,681	188,963	1,198,644	110,100	13,123	(8,654)	114,569	1,313,213	2,650,839	49.5%
Zimmerman	-	242,506	948,952	1,191,458	53,892	-	-	53,892	1,245,350	1,629,221	76.4%
Zumbrota	1,424,945	-	-	1,424,945	-	1,238,253	-	1,238,253	2,663,198	1,882,294	141.5%
Total	**64,419,147**	**143,881,530**	**944,051,928**	**1,152,352,605**	**157,383,792**	**209,622,352**	**(41,486,844)**	**325,519,300**	**1,477,871,905**	**3,178,409,378**	**46.5%**

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Bigelow	-	1,000	(197,420)	(196,420)	-	-	(69,795)	(69,795)	(266,215)	149,281	-178.3%
Hendrum	-	-	(83,349)	(83,349)	-	-	(51,726)	(51,726)	(135,075)	270,212	-50.0%
Red Lake Falls	-	-	(447,800)	(447,800)	-	-	(64,011)	(64,011)	(511,811)	1,222,765	-41.9%
Medford	-	-	(245,879)	(245,879)	24,036	86,013	-	110,049	(135,830)	541,930	-25.1%
Winger	6,814	-	(45,770)	(38,956)	-	-	-	-	(38,956)	236,324	-16.5%
Buffalo	-	-	1,712,679	1,712,679	563,661	752,776	(3,541,430)	(2,224,993)	(512,314)	7,242,599	-7.1%
Wanamingo	-	-	(107,357)	(107,357)	-	76,693	-	76,693	(30,664)	563,755	-5.4%
Danvers	-	24,334	(26,332)	(1,998)	-	-	-	-	(1,998)	92,968	-2.1%
Delano	-	-	1,129,076	1,129,076	-	-	(1,182,395)	(1,182,395)	(53,319)	2,957,618	-1.8%
Miltona	-	-	(2,471)	(2,471)	-	-	-	-	(2,471)	163,536	-1.5%
Montgomery	-	-	(80,805)	(80,805)	-	70,638	294	70,932	(9,873)	2,100,987	-0.5%
Goodridge	-	-	(2,887)	(2,887)	-	4,204	-	4,204	1,317	65,635	2.0%
Caledonia	-	-	40,125	40,125	-	-	-	-	40,125	1,692,669	2.4%
Swanville	-	-	14,525	14,525	-	-	(8,957)	(8,957)	5,568	200,070	2.8%
Dassel	-	-	(29,628)	(29,628)	-	67,368	(12,574)	54,794	25,166	883,541	2.8%
Two Harbors	-	54,804	974,337	1,029,141	86,078	-	(880,217)	(794,139)	235,002	3,884,006	6.1%
Le Center	-	-	(66,407)	(66,407)	163,645	-	-	163,645	97,238	1,442,773	6.7%
Oslo	-	18,183	146,762	164,945	-	-	-	-	164,945	1,952,201	8.4%
Pine Island	-	13,539	513,202	526,741	-	19,381	(227,584)	(208,203)	318,538	2,181,669	14.6%
Farmington	-	-	2,093,006	2,093,006	-	-	(576,114)	(576,114)	1,516,892	9,428,187	16.1%
Corcoran	-	-	471,772	471,772	18,309	13,177	-	31,486	503,258	3,020,017	16.7%
Revere	-	20,000	(11,602)	8,398	-	-	-	-	8,398	47,752	17.6%
Saint Hilaire	19,108	-	11,269	30,377	-	-	-	-	30,377	168,940	18.0%
Saint Paul	-	1,453,846	41,314,963	42,768,809	7,346,034	22,209,874	(2,484,772)	27,071,136	69,839,945	352,550,144	19.8%
Biwabik	-	276,368	(166,971)	109,397	131,879	-	(8,033)	123,846	233,243	1,172,838	19.9%
South Saint Paul	448,307	-	4,024,872	4,473,179	129,147	134,926	(1,668,721)	(1,404,648)	3,068,531	14,962,678	20.5%
Tyler	-	-	206,433	206,433	-	339,766	(207,505)	132,261	338,694	1,562,272	21.7%
Chaska	597,734	-	2,134,923	2,732,657	208,390	6,902	(194,924)	20,368	2,753,025	12,183,248	22.6%
Le Sueur	-	-	282,354	282,354	1,370,330	176,164	(65,060)	1,481,434	1,763,788	7,743,407	22.8%
North Mankato	-	-	2,085,321	2,085,321	206,264	275,389	(13,101)	468,552	2,553,873	10,940,320	23.3%
Minneapolis	-	2,444,000	69,891,000	72,335,000	7,058,000	65,248,000	-	72,306,000	144,641,000	618,076,000	23.4%
Rogers	-	-	3,544,009	3,544,009	-	-	(2,272,739)	(2,272,739)	1,271,270	5,416,841	23.5%
Jeffers	-	3,509	58,330	61,839	-	-	-	-	61,839	258,564	23.9%
Dalton	-	-	24,985	24,985	-	-	8,114	8,114	33,099	136,936	24.2%
Brooklyn Park	-	-	11,779,960	11,779,960	-	530,479	(137,993)	392,486	12,172,446	50,191,102	24.3%
Saint Anthony	-	-	1,647,566	1,647,566	119,935	15,676	(179,492)	(43,881)	1,603,685	6,367,946	25.2%
Champlin	-	-	3,880,131	3,880,131	681,180	170,646	-	851,826	4,731,957	18,742,964	25.2%
Sacred Heart	-	-	115,402	115,402	-	-	-	-	115,402	441,457	26.1%
Hopkins	-	591,676	4,266,048	4,857,724	926,349	-	(1,916,865)	(990,516)	3,867,208	14,129,078	27.4%
Wayzata	-	264,812	1,315,908	1,580,720	209,516	-	-	209,516	1,790,236	6,534,622	27.4%
Brainerd	-	-	3,052,607	3,052,607	527,587	-	(292,748)	234,839	3,287,446	11,940,495	27.5%
Brooten	-	-	81,262	81,262	-	38,782	-	38,782	120,044	432,055	27.8%
Maple Grove	-	-	7,022,404	7,022,404	2,110,512	432,714	(14,351)	2,528,875	9,551,279	34,253,086	27.9%
Henderson	-	-	69,747	69,747	-	86,820	-	86,820	156,567	557,946	28.1%
Otsego	-	81,168	1,622,430	1,703,598	39,142	-	(693,033)	(653,891)	1,049,707	3,707,336	28.3%
Byron	-	-	489,513	489,513	-	-	-	-	489,513	1,711,695	28.6%
Forest Lake	47,569	-	4,292,400	4,339,969	23,035	889	(1,818,428)	(1,794,504)	2,545,465	8,899,940	28.6%
Bloomington	1,007,844	-	18,997,494	20,005,338	4,431,356	-	-	4,431,356	24,436,694	84,175,950	29.0%
Norwood Young America	-	35,936	496,747	532,683	-	-	-	-	532,683	1,745,364	30.5%
Saint Louis Park	-	139,483	10,799,829	10,939,312	511,610	1,376,713	(1,143,329)	744,994	11,684,306	36,965,191	31.6%
Inver Grove Heights	-	-	6,326,550	6,326,550	596,070	-	-	596,070	6,922,620	21,797,741	31.8%
Afton	-	144,827	258,108	402,935	-	61,864	-	61,864	464,799	1,453,151	32.0%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Milroy	19,985	-	85,576	105,561	25,913	-	(61,212)	(35,299)	70,262	218,848	32.1%
Kennedy	7,794	-	22,548	30,342	-	38,640	-	38,640	68,982	208,242	33.1%
Plymouth	-	633,548	11,364,659	11,998,207	-	900,180	-	900,180	12,898,387	38,848,493	33.2%
Robbinsdale	-	140,801	4,843,517	4,984,318	81,484	2,083	(2,100,929)	(2,017,362)	2,966,956	8,876,457	33.4%
Cosmos	-	-	159,498	159,498	-	21,908	-	21,908	181,406	542,039	33.5%
East Grand Forks	-	-	2,724,606	2,724,606	-	-	1,624	1,624	2,726,230	8,049,209	33.9%
Orr	-	-	81,708	81,708	85,502	-	(8,485)	77,017	158,725	467,240	34.0%
Detroit Lakes	-	1,043,022	1,570,932	2,613,954	1,178,252	-	(1,499,672)	(321,420)	2,292,534	6,650,007	34.5%
Rochester	-	559,851	23,127,951	23,687,802	-	5,560,461	-	5,560,461	29,248,263	84,652,864	34.6%
Tracy	-	-	576,218	576,218	-	449,769	(317,531)	132,238	708,456	2,050,388	34.6%
Duluth	-	332,997	7,664,417	7,997,414	144,721	25,378,784	(255,786)	25,267,719	33,265,133	95,846,040	34.7%
Roseville	-	674,359	5,190,027	5,864,386	1,351,502	-	(47,403)	1,304,099	7,168,485	20,305,357	35.3%
Newport	-	-	1,131,958	1,131,958	-	22,862	-	22,862	1,154,820	3,246,693	35.6%
Chisago City	-	32,188	598,075	630,263	18,698	452	(25)	19,125	649,388	1,801,259	36.1%
Cottonwood	-	-	208,569	208,569	-	279,496	(189,376)	90,120	298,689	828,068	36.1%
New Brighton	-	-	5,744,435	5,744,435	-	96,917	-	96,917	5,841,352	16,176,573	36.1%
North Branch	-	161,277	1,827,066	1,988,343	65,559	-	(295,540)	(229,981)	1,758,362	4,835,231	36.4%
Richfield	-	-	6,886,065	6,886,065	3,187,388	-	(2,659)	3,184,729	10,070,794	27,052,764	37.2%
Cass Lake	199,762	-	63,191	262,953	-	-	(4,770)	(4,770)	258,183	692,544	37.3%
Osseo	-	-	711,237	711,237	58,072	34,056	(5,511)	86,617	797,854	2,098,662	38.0%
Oronoco	-	-	253,138	253,138	-	17,851	(24,884)	(7,033)	246,105	647,099	38.0%
Stephen	200,994	-	-	200,994	26,961	30,149	-	57,110	258,104	673,559	38.3%
North Saint Paul	-	193,718	1,323,740	1,517,458	9,714	642,645	(223,823)	428,536	1,945,994	5,023,442	38.7%
Big Lake	-	92,714	1,703,270	1,795,984	-	2,493	(269,006)	(266,513)	1,529,471	3,885,459	39.4%
Mound	315,221	584,717	963,505	1,863,443	-	415,883	-	415,883	2,279,326	5,788,098	39.4%
Lakefield	-	-	1,156,312	1,156,312	-	-	(673,186)	(673,186)	483,126	1,215,182	39.8%
Shoreview	-	-	3,958,458	3,958,458	1,685,966	-	-	1,685,966	5,644,424	14,135,694	39.9%
Hastings	-	-	3,024,570	3,024,570	2,398,535	-	-	2,398,535	5,423,105	13,392,627	40.5%
Pipestone	-	-	440,579	440,579	1,186,403	-	(176,078)	1,010,325	1,450,904	3,547,767	40.9%
Greenwood	-	-	286,083	286,083	7,609	-	-	7,609	293,692	711,817	41.3%
Olivia	-	102,502	444,828	547,330	161,965	-	-	161,965	709,295	1,716,002	41.3%
Gilbert	-	652,831	64,969	717,800	267,361	-	(1,852)	265,509	983,309	2,353,222	41.8%
Roseau	-	-	515,810	515,810	451,497	-	-	451,497	967,307	2,312,712	41.8%
Madelia	-	-	1,142,341	1,142,341	-	-	(195,951)	(195,951)	946,390	2,258,932	41.9%
Fairfax	249,180	-	261,041	510,221	-	-	-	-	510,221	1,199,266	42.5%
Storden	-	3,949	(94,189)	(90,240)	159,481	-	-	159,481	69,241	162,001	42.7%
Kasson	-	43,040	927,743	970,783	232,346	9,496	(59,761)	182,081	1,152,864	2,695,531	42.8%
Clarkfield	284,758	-	236,637	521,395	3,740	-	(105,463)	(101,723)	419,672	976,758	43.0%
Waconia	873,835	-	1,133,609	2,007,444	15,191	-	-	15,191	2,022,635	4,660,781	43.4%
Stillwater	-	952,367	3,112,690	4,065,057	1,474,010	-	-	1,474,010	5,539,067	12,679,794	43.7%
Mountain Iron	-	1,451,742	-	1,451,742	-	8,225	-	8,225	1,459,967	3,331,696	43.8%
Aurora	-	517,628	31,963	549,591	39,416	-	-	39,416	589,007	1,341,398	43.9%
Virginia	-	980,140	3,710,641	4,690,781	118,634	71,874	(41,534)	148,974	4,839,755	11,008,599	44.0%
Minneota	16,908	-	228,783	245,691	193,170	-	-	193,170	438,861	997,693	44.0%
Edina	-	1,539,286	11,744,764	13,284,050	-	-	-	-	13,284,050	30,042,714	44.2%
Moose Lake	-	-	646,314	646,314	-	-	-	-	646,314	1,457,043	44.4%
Albertville	-	-	1,120,455	1,120,455	-	-	-	-	1,120,455	2,524,837	44.4%
Fisher	9,013	-	69,409	78,422	-	-	-	-	78,422	175,608	44.7%
Grand Rapids	76,401	-	3,857,416	3,933,817	649,367	-	(117,303)	532,064	4,465,881	9,925,367	45.0%
Maplewood	-	435,950	7,509,129	7,945,079	222,211	-	-	222,211	8,167,290	18,116,042	45.1%
La Crescent	-	-	1,531,427	1,531,427	-	-	-	-	1,531,427	3,388,939	45.2%
Viking	-	-	45,876	45,876	-	9,681	-	9,681	55,557	122,582	45.3%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Shakopee	-	-	9,172,747	9,172,747	-	-	-	-	9,172,747	20,217,589	45.4%
Hayfield	-	12,011	313,953	325,964	14,918	-	-	14,918	340,882	751,324	45.4%
Little Falls	-	-	575,139	575,139	995,071	820,087	(12,519)	1,802,639	2,377,778	5,236,403	45.4%
Breckenridge	-	-	1,335,257	1,335,257	-	-	-	-	1,335,257	2,936,805	45.5%
Murdock	-	-	87,437	87,437	-	-	-	-	87,437	191,459	45.7%
Springfield	-	140,885	775,197	916,082	-	212,460	-	212,460	1,128,542	2,423,057	46.6%
Menahga	-	-	400,868	400,868	-	-	-	-	400,868	858,533	46.7%
Fridley	-	-	6,708,284	6,708,284	1,267,993	-	(98,164)	1,169,829	7,878,113	16,755,564	47.0%
Cold Spring	507,889	-	1,548,889	2,056,778	-	12,171	(1,110,979)	(1,098,808)	957,970	2,032,338	47.1%
Saint Michael	-	-	2,618,085	2,618,085	-	-	(30,340)	(30,340)	2,587,745	5,487,584	47.2%
Littlefork	-	-	239,483	239,483	-	60,958	-	60,958	300,441	626,620	47.9%
Faribault	-	990,748	7,985,515	8,976,263	214,059	-	(2,016,720)	(1,802,661)	7,173,602	14,850,687	48.3%
East Bethel	-	-	2,252,878	2,252,878	-	-	(956)	(956)	2,251,922	4,647,600	48.5%
Lexington	-	-	693,012	693,012	-	-	-	-	693,012	1,418,419	48.9%
Moorhead	-	-	11,141,412	11,141,412	-	3,922,708	(19,829)	3,902,879	15,044,291	30,635,719	49.1%
Woodbury	2,676,798	321,496	8,143,375	11,141,669	2,612,833	-	-	2,612,833	13,754,502	27,951,887	49.2%
Carver	-	-	886,580	886,580	18,434	-	-	18,434	905,014	1,829,974	49.5%
Ramsey	-	125,015	6,253,688	6,378,703	819,839	-	-	819,839	7,198,542	14,536,306	49.5%
Wyoming	-	1,009,681	188,963	1,198,644	110,100	13,123	(8,654)	114,569	1,313,213	2,650,839	49.5%
Annandale	-	-	864,456	864,456	159,903	-	(181,957)	(22,054)	842,402	1,696,952	49.6%
Mora	-	-	1,006,954	1,006,954	-	94,517	75,511	170,028	1,176,982	2,369,511	49.7%
Saint Charles	-	19,186	594,508	613,694	192,719	-	-	192,719	806,413	1,622,632	49.7%
Winona	1,058,290	5,703,244	-	6,761,534	609,429	-	(31,690)	577,739	7,339,273	14,626,429	50.2%
Montevideo	-	1,070,955	-	1,070,955	150,314	644,848	(2,086)	793,076	1,864,031	3,685,215	50.6%
Lowry	-	-	56,143	56,143	-	46,553	-	46,553	102,696	202,470	50.7%
Dayton	-	-	1,162,338	1,162,338	67,454	-	-	67,454	1,229,792	2,422,103	50.8%
White Bear Lake	-	-	3,510,610	3,510,610	-	908,041	-	908,041	4,418,651	8,632,150	51.2%
Lindstrom	-	135,253	712,173	847,426	31,533	10,206	-	41,739	889,165	1,731,481	51.4%
Savage	-	57,506	6,095,222	6,152,728	1,119,599	-	(1,396,614)	(277,015)	5,875,713	11,428,207	51.4%
Ranier	-	-	74,063	74,063	-	-	-	-	74,063	143,095	51.8%
Deer River	-	-	(74,976)	(74,976)	495,887	-	-	495,887	420,911	812,627	51.8%
Independence	-	-	1,103,144	1,103,144	-	13,869	(12,775)	1,094	1,104,238	2,129,373	51.9%
Spring Lake Park	-	1,576,991	-	1,576,991	-	439,110	-	439,110	2,016,101	3,880,903	51.9%
Eagan	-	-	12,620,117	12,620,117	2,152,114	-	-	2,152,114	14,772,231	28,303,424	52.2%
Brooklyn Center	-	2,614	9,695,913	9,698,527	168,059	-	(10,767)	157,292	9,855,819	18,807,235	52.4%
Hutchinson	4,268,852	314,755	1,346,010	5,929,617	129,965	185,031	(37,026)	277,970	6,207,587	11,835,558	52.4%
Alexandria	-	591,962	2,916,945	3,508,907	117,761	1,201,361	-	1,319,122	4,828,029	9,195,438	52.5%
Owatonna	-	2,145,826	6,620,420	8,766,246	-	-	-	-	8,766,246	16,678,762	52.6%
Austin	58,713	65,670	6,557,097	6,681,480	975,217	-	-	975,217	7,656,697	14,543,939	52.6%
Victoria	214,252	89,920	914,011	1,218,183	610,785	-	-	610,785	1,828,968	3,461,175	52.8%
Lanesboro	-	-	327,924	327,924	-	169,024	(75,432)	93,592	421,516	796,932	52.9%
Kenyon	-	-	459,976	459,976	-	141,779	-	141,779	601,755	1,136,483	52.9%
Janesville	-	-	542,831	542,831	-	92,131	(3,623)	88,508	631,339	1,187,262	53.2%
Monticello	3,374,200	-	649,821	4,024,021	1,208,086	194	(141,890)	1,066,390	5,090,411	9,556,412	53.3%
Eden Prairie	-	-	21,162,123	21,162,123	-	-	-	-	21,162,123	39,661,261	53.4%
Waseca	-	17,000	2,947,330	2,964,330	301,849	178,396	(12,128)	468,117	3,432,447	6,399,795	53.6%
Sauk Centre	406,757	-	655,666	1,062,423	283,379	526,460	(220,530)	589,309	1,651,732	3,068,546	53.8%
Long Prairie	-	508,000	229,016	737,016	-	1,000	87,464	88,464	825,480	1,526,550	54.1%
Lakeville	-	519,146	9,644,863	10,164,009	924,632	-	-	924,632	11,088,641	20,427,598	54.3%
Apple Valley	165,872	278,724	12,142,496	12,587,092	-	-	-	-	12,587,092	23,131,141	54.4%
Echo	-	-	159,155	159,155	-	-	-	-	159,155	289,322	55.0%
Greenfield	-	-	585,107	585,107	-	-	-	-	585,107	1,063,448	55.0%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Canby	-	-	1,164,311	1,164,311	-	10,272	(170,381)	(160,109)	1,004,202	1,817,492	55.3%
Cokato	-	24	543,510	543,534	-	293,763	(27,792)	265,971	809,505	1,463,636	55.3%
Stewartville	390,110	-	414,115	804,225	16,347	502,057	(8,911)	509,493	1,313,718	2,372,662	55.4%
Benson	-	-	996,321	996,321	-	835,752	-	835,752	1,832,073	3,301,677	55.5%
Sartell	-	-	2,433,339	2,433,339	471,553	-	(350,968)	120,585	2,553,924	4,601,906	55.5%
Lamberton	-	510,048	35,905	545,953	-	-	-	-	545,953	982,603	55.6%
Andover	-	-	5,665,496	5,665,496	650,766	33,469	(313,604)	370,631	6,036,127	10,846,502	55.7%
Blue Earth	-	1,024,435	813,404	1,837,839	-	56,000	(256,841)	(200,841)	1,636,998	2,930,080	55.9%
Elmore	-	-	113,994	113,994	-	181,676	-	181,676	295,670	528,720	55.9%
Saint Cloud	-	1,126,811	18,890,811	20,017,622	4,198,918	-	(227,206)	3,971,712	23,989,334	42,771,378	56.1%
Thief River Falls	36,830	29,982	1,958,088	2,024,900	2,180,287	64,972	-	2,245,259	4,270,159	7,599,110	56.2%
Arlington	-	-	753,636	753,636	-	173,244	-	173,244	926,880	1,641,708	56.5%
Appleton	555,958	-	593,138	1,149,096	-	-	-	-	1,149,096	2,035,027	56.5%
Harmony	259,850	-	379,113	638,963	-	315,672	(220,142)	95,530	734,493	1,300,365	56.5%
Centerville	6,837	-	1,123,658	1,130,495	-	-	-	-	1,130,495	2,001,362	56.5%
Saint Peter	-	389,947	2,999,802	3,389,749	826,611	-	(3,903)	822,708	4,212,457	7,455,661	56.5%
Blackduck	-	-	165,868	165,868	172,900	-	(109)	172,791	338,659	599,189	56.5%
Houston	-	-	253,986	253,986	-	208,937	-	208,937	462,923	817,858	56.6%
Goodview	-	-	839,144	839,144	-	-	-	-	839,144	1,482,044	56.6%
Burnsville	-	464,685	16,072,010	16,536,695	775,005	1,242,889	-	2,017,894	18,554,589	32,743,696	56.7%
Saint James	-	1,848,695	-	1,848,695	-	-	(1,378)	(1,378)	1,847,317	3,242,079	57.0%
Bertha	2,000	-	62,420	64,420	9,100	232,927	-	242,027	306,447	537,005	57.1%
Winnebago	-	241,059	394,242	635,301	130	-	-	130	635,431	1,108,322	57.3%
Butterfield	-	-	145,091	145,091	-	43,198	-	43,198	188,289	325,084	57.9%
Lino Lakes	-	-	5,440,101	5,440,101	110,568	-	-	110,568	5,550,669	9,576,043	58.0%
Spring Park	-	-	624,988	624,988	-	-	-	-	624,988	1,072,970	58.2%
Vergas	84,564	-	42,249	126,813	-	-	-	-	126,813	217,337	58.3%
Coon Rapids	-	100,875	11,888,822	11,989,697	6,702,673	-	(374,632)	6,328,041	18,317,738	31,291,994	58.5%
Blaine	-	-	10,848,967	10,848,967	3,570,842	49,294	(6,997)	3,613,139	14,462,106	24,636,662	58.7%
Maynard	-	425	31,953	32,378	246,970	9,969	(62,200)	194,739	227,117	386,598	58.7%
Minnetonka	-	11,544,440	4,574,091	16,118,531	320,444	134,255	-	454,699	16,573,230	28,191,075	58.8%
Rush City	-	-	498,239	498,239	-	6,957	246,607	253,564	751,803	1,278,432	58.8%
Hugo	-	-	2,160,273	2,160,273	272,702	-	-	272,702	2,432,975	4,128,125	58.9%
Hitterdal	116,862	-	66,557	183,419	-	-	(66,611)	(66,611)	116,808	196,968	59.3%
Cambridge	257,124	-	2,329,467	2,586,591	-	534,906	-	534,906	3,121,497	5,263,533	59.3%
Saint Paul Park	-	55,648	1,302,478	1,358,126	-	87,396	-	87,396	1,445,522	2,431,825	59.4%
Chandler	-	50,000	58,018	108,018	-	10,000	-	10,000	118,018	197,904	59.6%
Dodge Center	757,147	-	-	757,147	-	224,864	-	224,864	982,011	1,644,476	59.7%
Climax	55,000	-	22,992	77,992	-	-	-	-	77,992	129,953	60.0%
Currie	335	-	54,223	54,558	46,137	-	-	46,137	100,695	167,632	60.1%
Sleepy Eye	-	1,527,859	1,527,516	3,055,375	-	250,614	(1,687,312)	(1,436,698)	1,618,677	2,683,049	60.3%
Parkers Prairie	-	266,947	204,425	471,372	-	4,942	(2)	4,940	476,312	787,211	60.5%
Saint Bonifacius	248,863	-	358,859	607,722	-	-	-	-	607,722	1,001,119	60.7%
Grygla	35,272	-	77,339	112,611	49,139	95,803	(2,053)	142,889	255,500	420,750	60.7%
Cottage Grove	-	1,611,427	7,178,108	8,789,535	833,500	-	-	833,500	9,623,035	15,756,036	61.1%
Elk River	156,323	859,508	5,261,391	6,277,222	2,712,645	859,464	-	3,572,109	9,849,331	16,040,973	61.4%
International Falls	-	-	3,199,133	3,199,133	7,314	1,676,417	(192,552)	1,491,179	4,690,312	7,573,425	61.9%
Chanhassen	-	-	5,278,118	5,278,118	-	2,535,162	-	2,535,162	7,813,280	12,545,811	62.3%
Glencoe	-	140,276	1,736,920	1,877,196	5,672	-	-	5,672	1,882,868	3,015,292	62.4%
Ely	1,125	-	2,331,725	2,332,850	138,226	243,529	(50,058)	331,697	2,664,547	4,254,322	62.6%
Vadnais Heights	-	-	2,889,632	2,889,632	31,522	4,193	-	35,715	2,925,347	4,642,115	63.0%
Willow River	-	27,435	139,664	167,099	-	-	-	-	167,099	264,590	63.2%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Baudette	12,218	306,765	176,152	495,135	-	-	-	-	495,135	780,460	63.4%
Hamburg	-	-	277,720	277,720	-	-	-	-	277,720	436,506	63.6%
Park Rapids	-	775,091	948,567	1,723,658	-	354,802	(33,268)	321,534	2,045,192	3,210,433	63.7%
Mankato	-	2,700,000	7,002,340	9,702,340	2,687,410	1,299,621	(651,270)	3,335,761	13,038,101	20,453,368	63.7%
Hoffman	-	-	243,238	243,238	-	43,651	-	43,651	286,889	448,806	63.9%
Warren	-	23,231	544,449	567,680	-	42,642	-	42,642	610,322	953,391	64.0%
Scandia	-	-	1,107,750	1,107,750	-	-	-	-	1,107,750	1,721,340	64.4%
Minnetrista	-	154,422	2,246,964	2,401,386	156,038	239,030	-	395,068	2,796,454	4,330,701	64.6%
Saint Francis	-	8,095	2,058,863	2,066,958	-	-	-	-	2,066,958	3,195,075	64.7%
Alvarado	10,668	-	(16,340)	(5,672)	163,976	61,447	-	225,423	219,751	338,553	64.9%
Lake Elmo	-	-	1,707,711	1,707,711	7,114	-	(7,483)	(369)	1,707,342	2,630,007	64.9%
Orono	-	-	3,509,254	3,509,254	-	-	-	-	3,509,254	5,399,155	65.0%
Arden Hills	-	106,592	2,015,680	2,122,272	264,016	-	-	264,016	2,386,288	3,643,318	65.5%
Proctor	199,546	6,128	884,744	1,090,418	-	-	-	-	1,090,418	1,659,725	65.7%
Golden Valley	-	1,778,352	7,395,646	9,173,998	103,337	-	-	103,337	9,277,335	14,075,884	65.9%
Morris	2,724,321	-	12,131	2,736,452	-	-	-	-	2,736,452	4,129,974	66.3%
Bemidji	-	4,977,689	(74,208)	4,903,481	1,496,011	34,175	(50,164)	1,480,022	6,383,503	9,617,230	66.4%
Elko New Market	-	-	935,036	935,036	114,988	-	-	114,988	1,050,024	1,580,408	66.4%
Saint Joseph	-	664,561	1,034,354	1,698,915	49,582	-	(2,239)	47,343	1,746,258	2,627,328	66.5%
Cleveland	-	-	269,143	269,143	-	17,851	(63,510)	(45,659)	223,484	333,559	67.0%
Browerville	-	-	110,290	110,290	-	158,303	-	158,303	268,593	397,937	67.5%
Medina	-	-	2,119,679	2,119,679	494,788	-	-	494,788	2,614,467	3,868,775	67.6%
Westbrook	-	149,891	176,007	325,898	-	38,786	-	38,786	364,684	538,554	67.7%
Hermantown	106,260	607	2,129,954	2,236,821	459,745	79,225	(111,680)	427,290	2,664,111	3,922,947	67.9%
Frost	-	37,237	78,573	115,810	-	2,889	-	2,889	118,699	174,144	68.2%
Herman	-	-	287,700	287,700	-	-	-	-	287,700	415,588	69.2%
Milaca	-	325,382	839,857	1,165,239	-	14,131	(87,138)	(73,007)	1,092,232	1,575,403	69.3%
Becker	-	150,638	898,543	1,049,181	-	1,420,471	(101,125)	1,319,346	2,368,527	3,407,753	69.5%
North Oaks	-	-	1,183,848	1,183,848	-	-	-	-	1,183,848	1,697,263	69.8%
Albert Lea	234,210	3,812,781	3,037,183	7,084,174	2,077,444	-	(34,000)	2,043,444	9,127,618	13,062,648	69.9%
Jordan	-	-	1,684,889	1,684,889	24,829	167,223	(666)	191,386	1,876,275	2,680,630	70.0%
Granite Falls	330,675	13,450	601,691	945,816	352,809	282,448	(4,621)	630,636	1,576,452	2,248,094	70.1%
Marshall	-	2,751,619	5,452,098	8,203,717	112,694	97,040	(397,279)	(187,545)	8,016,172	11,252,826	71.2%
Howard Lake	-	17,896	1,046,388	1,064,284	-	194,166	(185,628)	8,538	1,072,822	1,499,115	71.6%
Staples	-	-	506,597	506,597	18,000	802,573	-	820,573	1,327,170	1,836,848	72.3%
Baxter	-	565,400	2,782,891	3,348,291	753,473	15,191	(11,167)	757,497	4,105,788	5,672,098	72.4%
Amboy	-	42,403	149,690	192,093	-	15,602	-	15,602	207,695	286,367	72.5%
Willernie	-	-	258,614	258,614	-	-	-	-	258,614	355,233	72.8%
Villard	-	-	69,035	69,035	-	36,410	-	36,410	105,445	144,726	72.9%
Columbia Heights	132,595	-	5,655,693	5,788,288	3,171,562	-	(2,782)	3,168,780	8,957,068	12,237,094	73.2%
Preston	-	-	796,385	796,385	-	-	281,502	281,502	1,077,887	1,472,109	73.2%
Northfield	750,000	313,844	5,071,260	6,135,104	87,023	1,646,771	(4,444)	1,729,350	7,864,454	10,696,893	73.5%
Mentor	295	-	102,191	102,486	22,371	26,673	-	49,044	151,530	204,917	73.9%
Avon	-	-	1,759,582	1,759,582	313,322	17,984	(403,987)	(72,681)	1,686,901	2,253,204	74.9%
Lewisville	-	-	50,086	50,086	34,415	-	-	34,415	84,501	112,672	75.0%
Silver Lake	7,330	-	297,811	305,141	211,528	4,474	-	216,002	521,143	692,371	75.3%
Wadena	-	517,985	1,324,700	1,842,685	296,265	19,555	-	315,820	2,158,505	2,862,401	75.4%
Luverne	-	1,198,528	823,652	2,022,180	593,502	-	-	593,502	2,615,682	3,463,846	75.5%
Ada	-	-	17,760	17,760	1,098,320	-	-	1,098,320	1,116,080	1,477,301	75.5%
Wabasha	-	675,985	1,102,107	1,778,092	-	-	-	-	1,778,092	2,345,913	75.8%
Badger	16,797	-	161,982	178,779	14,756	19,747	-	34,503	213,282	280,826	75.9%
Anoka	500,000	-	4,622,827	5,122,827	2,105,649	-	-	2,105,649	7,228,476	9,495,058	76.1%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Circle Pines	-	1,829,660	643,642	2,473,302	-	-	(861,662)	(861,662)	1,611,640	2,111,578	76.3%
Zimmerman	-	242,506	948,952	1,191,458	53,892	-	-	53,892	1,245,350	1,629,221	76.4%
Rosemount	-	1,894,348	5,700,071	7,594,419	159,048	-	-	159,048	7,753,467	10,136,804	76.5%
Perham	-	-	470,567	470,567	1,682,235	-	(6,326)	1,675,909	2,146,476	2,795,106	76.8%
Glenwood	-	-	1,227,153	1,227,153	-	141,877	-	141,877	1,369,030	1,780,798	76.9%
Greenbush	180,017	-	96,126	276,143	177,918	98,099	-	276,017	552,160	717,485	77.0%
Hendricks	-	162,065	129,067	291,132	84,650	-	-	84,650	375,782	487,657	77.1%
Hibbing	-	9,670,237	1,901,464	11,571,701	101,858	-	-	101,858	11,673,559	15,135,084	77.1%
Lauderdale	-	-	706,502	706,502	140,080	-	-	140,080	846,582	1,096,546	77.2%
Aitkin	-	-	940,894	940,894	-	461,216	-	461,216	1,402,110	1,811,580	77.4%
Ceylon	-	31,000	198,079	229,079	-	2,470	(39,487)	(37,017)	192,062	247,292	77.7%
Wells	-	-	1,249,207	1,249,207	111,626	213,526	(2,247)	322,905	1,572,112	2,021,001	77.8%
Newfolden	32,650	-	246,062	278,712	7,835	21,012	-	28,847	307,559	393,329	78.2%
Mazeppa	-	-	175,939	175,939	-	212,665	-	212,665	388,604	494,465	78.6%
Falcon Heights	-	-	1,236,211	1,236,211	182,259	-	-	182,259	1,418,470	1,802,828	78.7%
Princeton	-	-	1,945,103	1,945,103	-	811,403	(347,733)	463,670	2,408,773	3,049,306	79.0%
Long Lake	-	40,886	688,111	728,997	341,774	-	-	341,774	1,070,771	1,350,279	79.3%
Lake City	-	1,987,533	1,195,266	3,182,799	-	741,114	(6,771)	734,343	3,917,142	4,933,525	79.4%
Nicollet	-	-	269,699	269,699	-	-	-	-	269,699	338,611	79.6%
Cannon Falls	1,000,000	-	1,617,040	2,617,040	-	32,227	(35,620)	(3,393)	2,613,647	3,276,898	79.8%
Vesta	161,279	-	23,524	184,803	8,089	-	-	8,089	192,892	241,484	79.9%
Fergus Falls	-	1,417,341	3,820,537	5,237,878	120,498	3,000,674	-	3,121,172	8,359,050	10,351,915	80.7%
Dundas	-	-	579,255	579,255	219,595	7,439	(43,761)	183,273	762,528	943,937	80.8%
Chatfield	-	-	1,025,759	1,025,759	440,240	562,889	-	1,003,129	2,028,888	2,504,917	81.0%
Nowthen	-	-	806,197	806,197	-	35,721	-	35,721	841,918	1,034,337	81.4%
Barnesville	1,103,222	7,326	267,303	1,377,851	183,117	-	-	183,117	1,560,968	1,911,851	81.6%
Plainview	-	-	1,642,003	1,642,003	307,546	-	(117,754)	189,792	1,831,795	2,241,767	81.7%
Rushford	-	-	70,744	70,744	-	940,573	(38,176)	902,397	973,141	1,185,075	82.1%
Fulda	38,699	-	249,607	288,306	343,221	-	-	343,221	631,527	767,214	82.3%
Dilworth	-	463,124	825,675	1,288,799	-	-	-	-	1,288,799	1,565,546	82.3%
Bethel	-	-	195,738	195,738	-	-	-	-	195,738	237,397	82.5%
Hoyt Lakes	1,015,617	250,000	15,682	1,281,299	1,139,592	-	-	1,139,592	2,420,891	2,931,001	82.6%
Isanti	17,705	217,108	2,022,139	2,256,952	91,686	132,321	(3,227)	220,780	2,477,732	2,989,451	82.9%
Braham	-	280,834	527,791	808,625	-	-	-	-	808,625	974,936	82.9%
Gaylord	-	612,694	534,932	1,147,626	10,530	272,571	(35,167)	247,934	1,395,560	1,681,299	83.0%
Dunnell	1,464	-	124,444	125,908	-	-	(2,017)	(2,017)	123,891	148,926	83.2%
Rollingstone	-	-	146,898	146,898	-	47,533	-	47,533	194,431	233,617	83.2%
Watertown	140,645	-	980,263	1,120,908	157,579	-	-	157,579	1,278,487	1,533,659	83.4%
Little Canada	-	-	2,779,608	2,779,608	1,084,081	-	-	1,084,081	3,863,689	4,615,596	83.7%
Richmond	-	-	883,686	883,686	-	-	(3,354)	(3,354)	880,332	1,041,946	84.5%
Grove City	-	814	384,799	385,613	-	-	-	-	385,613	453,889	85.0%
Kimball	76,276	-	264,529	340,805	249,733	-	(6,990)	242,743	583,548	682,518	85.5%
West Saint Paul	-	29,004	7,114,327	7,143,331	2,454,013	-	-	2,454,013	9,597,344	11,197,807	85.7%
Prior Lake	-	735,595	7,011,612	7,747,207	-	1,019,883	-	1,019,883	8,767,090	10,194,205	86.0%
Shorewood	-	-	3,440,227	3,440,227	-	6,678	-	6,678	3,446,905	3,977,351	86.7%
Crystal	869,801	-	6,645,169	7,514,970	3,541,003	52,688	-	3,593,691	11,108,661	12,680,337	87.6%
Kasota	-	-	291,800	291,800	-	-	-	-	291,800	333,005	87.6%
Silver Bay	112,000	-	1,239,684	1,351,684	-	855,035	(55,495)	799,540	2,151,224	2,452,902	87.7%
Hanley Falls	26,031	1,700	39,521	67,252	83,387	-	-	83,387	150,639	171,696	87.7%
Tower	206,327	82,798	389,294	678,419	90,963	-	-	90,963	769,382	874,588	88.0%
Waubun	488	-	125,924	126,412	-	43,834	-	43,834	170,246	192,778	88.3%
Hector	-	-	739,487	739,487	-	262,104	(75,678)	186,426	925,913	1,048,301	88.3%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Henning	-	-	100,077	100,077	92,012	275,179	-	367,191	467,268	528,056	88.5%
Brownton	-	17,305	383,412	400,717	-	254,759	-	254,759	655,476	734,558	89.2%
Litchfield	-	1,681,328	1,302,455	2,983,783	-	1,012,528	(11,223)	1,001,305	3,985,088	4,434,735	89.9%
Ivanhoe	-	10,190	135,045	145,235	12,213	444,987	(70,769)	386,431	531,666	591,484	89.9%
Redwood Falls	-	1,625,310	2,553,959	4,179,269	244,264	-	-	244,264	4,423,533	4,913,791	90.0%
New Ulm	-	1,743,107	5,149,256	6,892,363	3,436,456	1,421,244	(285)	4,857,415	11,749,778	13,026,772	90.2%
Lancaster	88,005	-	39,634	127,639	124,145	10,062	-	134,207	261,846	289,903	90.3%
Eveleth	-	411,435	3,188,815	3,600,250	-	303,224	-	303,224	3,903,474	4,313,319	90.5%
Excelsior	409,931	-	1,120,860	1,530,791	20,481	66,409	-	86,890	1,617,681	1,781,226	90.8%
Ogilvie	-	-	186,532	186,532	-	-	-	-	186,532	204,998	91.0%
Buffalo Lake	-	-	775,714	775,714	-	-	(78,217)	(78,217)	697,497	766,126	91.0%
Rockford	-	20,974	1,127,221	1,148,195	309,844	-	-	309,844	1,458,039	1,597,241	91.3%
Oakdale	1,950,382	-	6,558,818	8,509,200	1,886,913	253,579	-	2,140,492	10,649,692	11,634,133	91.5%
Balaton	107,352	-	186,214	293,566	188,012	79,947	19,690	287,649	581,215	634,840	91.6%
Hanover	-	-	723,180	723,180	-	273,012	(49,557)	223,455	946,635	1,032,624	91.7%
New Hope	-	-	4,920,846	4,920,846	4,666,447	-	-	4,666,447	9,587,293	10,423,732	92.0%
Cloquet	1,475,000	-	2,432,628	3,907,628	375,000	648,798	(4,500)	1,019,298	4,926,926	5,332,376	92.4%
Lake Crystal	-	195,580	1,859,543	2,055,123	-	141,328	-	141,328	2,196,451	2,359,623	93.1%
Sauk Rapids	-	589,771	2,777,397	3,367,168	-	1,229,947	-	1,229,947	4,597,115	4,931,657	93.2%
Melrose	45,977	-	989,793	1,035,770	664,787	116,891	(5,917)	775,761	1,811,531	1,940,258	93.4%
Russell	-	41,506	37,667	79,173	126,318	-	-	126,318	205,491	219,235	93.7%
Crosslake	-	460,968	1,672,858	2,133,826	-	-	-	-	2,133,826	2,271,450	93.9%
Winsted	-	14,549	999,049	1,013,598	-	494,784	(14,834)	479,950	1,493,548	1,586,574	94.1%
New Richland	-	223,505	570,781	794,286	-	151,515	(2,916)	148,599	942,885	998,068	94.5%
Crookston	844,990	225,538	2,279,364	3,349,892	255,088	2,240,518	(185,347)	2,310,259	5,660,151	5,988,988	94.5%
Pelican Rapids	-	906,935	805,548	1,712,483	198,952	-	(2,407)	196,545	1,909,028	2,014,747	94.8%
Dawson	-	-	224,464	224,464	1,104,424	-	-	1,104,424	1,328,888	1,395,151	95.3%
Mendota Heights	-	228,762	5,716,162	5,944,924	444,221	-	-	444,221	6,389,145	6,704,807	95.3%
Hancock	-	300,000	48,035	348,035	-	88,719	-	88,719	436,754	453,497	96.3%
Lynd	-	-	172,280	172,280	-	11,058	-	11,058	183,338	190,224	96.4%
Scanlon	-	104,800	333,284	438,084	-	-	-	-	438,084	454,284	96.4%
Spicer	-	92,565	263,045	355,610	251,775	322,256	(83,241)	490,790	846,400	870,035	97.3%
Pequot Lakes	425,981	11,369	835,922	1,273,272	315,357	-	(62,620)	252,737	1,526,009	1,566,258	97.4%
Barnum	-	133,234	114,557	247,791	-	91,691	-	91,691	339,482	344,124	98.7%
East Gull Lake	8,210	-	331,282	339,492	-	-	-	-	339,492	342,811	99.0%
Belgrade	-	143,810	230,670	374,480	-	94,128	-	94,128	468,608	470,126	99.7%
Ham Lake	-	-	2,775,406	2,775,406	988,284	-	-	988,284	3,763,690	3,773,997	99.7%
Karlstad	295,149	201,535	-	496,684	57,890	-	-	57,890	554,574	551,508	100.6%
Truman	268,881	62,627	257,625	589,133	-	214,418	-	214,418	803,551	797,458	100.8%
Oak Park Heights	-	179,000	3,080,504	3,259,504	-	31,198	-	31,198	3,290,702	3,265,559	100.8%
Belview	-	215,000	148,743	363,743	-	-	-	-	363,743	359,957	101.1%
Deephaven	155,000	-	2,383,144	2,538,144	-	-	-	-	2,538,144	2,506,827	101.2%
Fairmont	40,387	1,757,373	3,456,713	5,254,473	89,950	2,325,919	-	2,415,869	7,670,342	7,564,817	101.4%
Spring Grove	-	-	1,025,986	1,025,986	-	-	(992)	(992)	1,024,994	1,005,551	101.9%
Lake Benton	13,101	-	383,089	396,190	75,612	-	79,574	155,186	551,376	540,879	101.9%
Verndale	-	301,617	247,126	548,743	47,687	71,084	(20,374)	98,397	647,140	634,390	102.0%
Grant	6,000	15,000	1,028,404	1,049,404	-	-	-	-	1,049,404	1,028,115	102.1%
Finlayson	-	-	153,775	153,775	-	98,826	-	98,826	252,601	246,559	102.5%
Belle Plaine	-	696,195	1,836,837	2,533,032	507,263	114,745	-	622,008	3,155,040	3,075,194	102.6%
Minnesota Lake	-	-	415,202	415,202	-	-	-	-	415,202	397,513	104.4%
Blooming Prairie	-	-	1,183,942	1,183,942	-	-	-	-	1,183,942	1,125,296	105.2%
Pine City	10,287	81,278	1,235,580	1,327,145	-	597,722	45,053	642,775	1,969,920	1,861,121	105.8%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Babbitt	495,251	78,993	909,990	1,484,234	220,811	158,269	-	379,080	1,863,314	1,758,830	105.9%
Darwin	-	-	114,138	114,138	-	12,905	-	12,905	127,043	119,426	106.4%
Renville	-	210,802	620,395	831,197	-	117,893	(1,276)	116,617	947,814	887,435	106.8%
Battle Lake	-	423,288	305,659	728,947	-	-	-	-	728,947	672,529	108.4%
Fertile	-	-	539,689	539,689	-	-	(31,029)	(31,029)	508,660	469,285	108.4%
Hinckley	-	-	798,056	798,056	-	320,846	(12,674)	308,172	1,106,228	1,014,452	109.0%
Franklin	-	305,000	71,980	376,980	-	-	-	-	376,980	345,542	109.1%
Cook	49,259	-	599,956	649,215	252,491	-	(156,997)	95,494	744,709	678,889	109.7%
Darfur	-	-	117,637	117,637	-	-	-	-	117,637	105,678	111.3%
Saint Augusta	-	-	598,685	598,685	351,819	-	-	351,819	950,504	852,495	111.5%
Maple Plain	-	21,338	1,155,131	1,176,469	422,760	-	-	422,760	1,599,229	1,432,964	111.6%
Grand Marais	-	394,134	1,364,407	1,758,541	15,649	231,129	-	246,778	2,005,319	1,784,176	112.4%
Sebeka	-	-	521,413	521,413	-	-	-	-	521,413	463,734	112.4%
Albany	-	50,000	1,163,530	1,213,530	-	-	-	-	1,213,530	1,070,054	113.4%
Alpha	-	-	99,729	99,729	-	-	16,365	16,365	116,094	102,298	113.5%
Red Wing	6,900,000	-	9,653,893	16,553,893	-	183,169	(23,849)	159,320	16,713,213	14,672,424	113.9%
Mahnomen	-	-	1,064,470	1,064,470	-	-	(4,277)	(4,277)	1,060,193	914,895	115.9%
Rushmore	-	158,755	2,188	160,943	-	91,941	-	91,941	252,884	218,109	115.9%
Willmar	-	13,969,160	-	13,969,160	281,267	1,639,760	77,600	1,998,627	15,967,787	13,762,678	116.0%
Mantorville	-	-	477,492	477,492	-	134,007	-	134,007	611,499	526,195	116.2%
LeRoy	-	222,000	423,991	645,991	-	40,433	(39,604)	829	646,820	546,705	118.3%
Spring Valley	-	-	1,224,127	1,224,127	508,335	4,641	(11,445)	501,531	1,725,658	1,451,681	118.9%
Kellogg	-	-	162,949	162,949	186,754	42,539	-	229,293	392,242	328,909	119.3%
Plato	-	46,465	176,694	223,159	-	35,910	-	35,910	259,069	217,130	119.3%
Hanska	-	-	276,331	276,331	-	40,077	(7,944)	32,133	308,464	253,498	121.7%
Montrose	-	-	508,450	508,450	359,949	289,522	-	649,471	1,157,921	947,071	122.3%
Paynesville	-	-	1,385,272	1,385,272	380,965	-	-	380,965	1,766,237	1,401,458	126.0%
Barrett	-	77,874	382,675	460,549	-	-	-	-	460,549	363,956	126.5%
Underwood	-	114,439	84,947	199,386	-	6,463	-	6,463	205,849	162,141	127.0%
Skyline	-	-	74,701	74,701	-	-	-	-	74,701	58,640	127.4%
Windom	-	2,140,444	-	2,140,444	-	1,739,592	-	1,739,592	3,880,036	3,045,248	127.4%
Adrian	-	365,865	456,258	822,123	-	203,601	-	203,601	1,025,724	798,986	128.4%
Chisholm	2,971,840	-	2,795,237	5,767,077	-	-	-	-	5,767,077	4,387,128	131.5%
Stacy	-	-	704,892	704,892	-	119,093	-	119,093	823,985	626,327	131.6%
Sherburn	875,634	-	179,893	1,055,527	-	-	-	-	1,055,527	801,760	131.7%
Twin Valley	206,524	342,685	-	549,209	133,253	-	-	133,253	682,462	517,785	131.8%
Bagley	186,040	-	943,636	1,129,676	-	-	-	-	1,129,676	853,986	132.3%
Oak Grove	-	-	2,727,479	2,727,479	406,064	-	-	406,064	3,133,543	2,351,362	133.3%
Callaway	-	-	(4,367)	(4,367)	293,769	8,603	(419)	301,953	297,586	221,708	134.2%
Mounds View	6,292,906	-	3,200,472	9,493,378	-	-	-	-	9,493,378	7,070,461	134.3%
Lewiston	-	-	768,320	768,320	76,716	273,098	(49,157)	300,657	1,068,977	795,114	134.4%
Mountain Lake	455,084	-	1,564,703	2,019,787	-	276,064	(134,190)	141,874	2,161,661	1,582,842	136.6%
Wood Lake	68,099	-	153,761	221,860	95,941	20,127	-	116,068	337,928	245,832	137.5%
Ormsby	-	-	122,686	122,686	-	-	-	-	122,686	87,701	139.9%
New London	30,000	317,496	270,727	618,223	-	468,725	-	468,725	1,086,948	768,801	141.4%
Williams	-	-	64,494	64,494	-	99,850	-	99,850	164,344	116,239	141.4%
Zumbrota	1,424,945	-	-	1,424,945	-	1,238,253	-	1,238,253	2,663,198	1,882,294	141.5%
Eagle Bend	-	375,000	85,393	460,393	(76)	30,000	6,583	36,507	496,900	348,770	142.5%
Boyd	-	-	307,926	307,926	-	-	-	-	307,926	213,865	144.0%
Eagle Lake	-	898,147	539,835	1,437,982	-	-	-	-	1,437,982	996,889	144.2%
Arco	-	52,616	17,292	69,908	27,451	-	-	27,451	97,359	67,030	145.2%
Middle River	205,743	-	-	205,743	61,578	29,200	-	90,778	296,521	202,965	146.1%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Columbus	-	-	1,100,367	1,100,367	2,330,495	-	-	2,330,495	3,430,862	2,338,699	146.7%
Good Thunder	-	324,372	291,219	615,591	-	41,980	-	41,980	657,571	445,285	147.7%
Fountain	33,000	-	196,703	229,703	-	70,833	-	70,833	300,536	201,341	149.3%
Buhl	-	-	1,075,654	1,075,654	14,150	-	-	14,150	1,089,804	723,373	150.7%
Hallock	-	54,287	853,592	907,879	-	-	(29,013)	(29,013)	878,866	571,531	153.8%
Dovray	-	-	48,173	48,173	14,771	-	-	14,771	62,944	40,816	154.2%
Gem Lake	-	-	396,215	396,215	-	-	-	-	396,215	256,256	154.6%
Rockville	-	455,688	456,125	911,813	-	276,660	-	276,660	1,188,473	761,757	156.0%
Mahtomedi	922,141	406,284	3,034,807	4,363,232	1,223,367	-	-	1,223,367	5,586,599	3,533,017	158.1%
Elysian	-	204,381	626,509	830,890	-	63,227	(68,371)	(5,144)	825,746	521,999	158.2%
Frazee	331,800	-	852,651	1,184,451	23,800	53,750	-	77,550	1,262,001	787,758	160.2%
New Prague	696,050	2,121,725	1,804,556	4,622,331	-	568,580	-	568,580	5,190,911	3,236,642	160.4%
Upsala	-	225,000	201,846	426,846	-	4,946	14,299	19,245	446,091	277,857	160.5%
Morgan	-	706,150	428,131	1,134,281	-	49,799	(19,443)	30,356	1,164,637	723,538	161.0%
Walnut Grove	-	33,118	483,445	516,563	142,535	106,123	-	248,658	765,221	463,707	165.0%
Dundee	42,983	-	7,206	50,189	4,751	-	-	4,751	54,940	33,028	166.3%
Sturgeon Lake	-	-	251,703	251,703	-	53,915	-	53,915	305,618	179,248	170.5%
Pillager	101,000	-	289,793	390,793	-	91,217	-	91,217	482,010	281,927	171.0%
Wykoff	140,000	-	155,487	295,487	107,495	-	-	107,495	402,982	235,333	171.2%
Madison Lake	-	105,314	468,081	573,395	244,235	60,806	-	305,041	878,436	512,099	171.5%
Mayer	-	-	1,064,398	1,064,398	-	-	-	-	1,064,398	620,302	171.6%
South Haven	-	16,815	439,193	456,008	-	-	-	-	456,008	265,727	171.6%
Pennock	-	20,000	348,665	368,665	-	29,450	-	29,450	398,115	231,622	171.9%
Lake Wilson	127,634	-	68,723	196,357	118,185	-	-	118,185	314,542	182,937	171.9%
Lonsdale	-	-	2,062,370	2,062,370	-	809,583	-	809,583	2,871,953	1,665,009	172.5%
Morton	-	585,000	28,236	613,236	-	-	-	-	613,236	355,128	172.7%
Mapleton	-	-	1,064,540	1,064,540	-	297,772	(144,656)	153,116	1,217,656	704,303	172.9%
Beaver Bay	-	-	508,495	508,495	-	4,836	-	4,836	513,331	296,351	173.2%
Jackson	-	-	2,892,053	2,892,053	-	1,700,713	-	1,700,713	4,592,766	2,638,125	174.1%
Atwater	892,735	167,600	-	1,060,335	-	-	-	-	1,060,335	608,224	174.3%
Garvin	-	-	177,994	177,994	14,376	-	-	14,376	192,370	109,659	175.4%
Minnesota City	-	-	153,917	153,917	-	-	-	-	153,917	87,401	176.1%
Foley	-	581,507	1,246,435	1,827,942	-	720,543	-	720,543	2,548,485	1,423,628	179.0%
Vernon Center	-	185,511	264,869	450,380	-	-	-	-	450,380	248,701	181.1%
Waite Park	-	1,198,281	3,225,457	4,423,738	-	4,338,612	-	4,338,612	8,762,350	4,830,643	181.4%
Warroad	-	1,241,455	983,883	2,225,338	2,371,656	-	(269,928)	2,101,728	4,327,066	2,377,873	182.0%
Hills	-	91,000	290,117	381,117	-	239,459	(130,489)	108,970	490,087	262,939	186.4%
Wilmont	-	132,461	64,679	197,140	-	119,284	-	119,284	316,424	165,527	191.2%
Askov	-	48,389	357,691	406,080	-	-	3,198	3,198	409,278	209,073	195.8%
Clarissa	-	315,000	188,585	503,585	-	9,257	-	9,257	512,842	261,349	196.2%
Eyota	-	-	904,618	904,618	-	332,292	-	332,292	1,236,910	624,564	198.0%
Trimont	41,576	-	513,588	555,164	36,000	457,577	-	493,577	1,048,741	526,348	199.2%
Sandstone	-	830,916	572,281	1,403,197	-	573,311	-	573,311	1,976,508	990,478	199.6%
Hilltop	-	400,000	955,096	1,355,096	-	-	-	-	1,355,096	679,054	199.6%
Cohasset	-	-	2,709,509	2,709,509	-	-	-	-	2,709,509	1,355,688	199.9%
Jasper	-	127,030	427,763	554,793	-	173,720	-	173,720	728,513	360,618	202.0%
Delavan	-	18,796	272,904	291,700	-	-	-	-	291,700	143,949	202.6%
Maple Lake	707,968	-	524,591	1,232,559	447,257	545,219	(105,483)	886,993	2,119,552	1,042,512	203.3%
Granada	74,781	-	156,337	231,118	-	97,166	-	97,166	328,284	160,914	204.0%
Halstad	-	14,235	879,899	894,134	-	-	(195,219)	(195,219)	698,915	337,759	206.9%
Racine	-	-	202,702	202,702	-	-	-	-	202,702	97,659	207.6%
Plummer	-	52,529	258,887	311,416	-	40,936	-	40,936	352,352	168,160	209.5%

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

City	General Fund Unrestricted Fund Balances				Special Revenue Funds Unrestricted Fund Balances				Total Unrestricted Fund Balance	Total Current Expenditures	Unrestricted Fund Balance as a Percent of Total Current Expenditures
	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Unrestricted Fund Balance			
Grand Meadow	-	-	644,223	644,223	350,424	302,644	-	653,068	1,297,291	615,904	210.6%
Clara City	-	-	1,814,201	1,814,201	-	-	121,339	121,339	1,935,540	912,564	212.1%
Cologne	-	1,404,246	327,707	1,731,953	-	-	-	-	1,731,953	814,135	212.7%
Ulen	-	5,789	428,690	434,479	-	-	-	-	434,479	203,971	213.0%
Holdingford	-	-	676,222	676,222	-	-	-	-	676,222	313,993	215.4%
Wrenshall	-	-	277,243	277,243	-	-	-	-	277,243	127,856	216.8%
Milan	97,345	-	372,412	469,757	-	-	(16,748)	(16,748)	453,009	198,859	227.8%
Dover	-	32,538	274,359	306,897	204,996	-	-	204,996	511,893	223,665	228.9%
Waterville	1,049	86,165	1,782,490	1,869,704	19,076	150,307	(11,532)	157,851	2,027,555	872,085	232.5%
Madison	736,831	11,474	837,223	1,585,528	1,866,498	-	-	1,866,498	3,452,026	1,447,959	238.4%
Hadley	-	-	68,241	68,241	-	8,139	-	8,139	76,380	30,647	249.2%
Courtland	-	93,232	182,489	275,721	170,461	-	-	170,461	446,182	177,402	251.5%
Stewart	433,423	88,885	466,852	989,160	-	48,860	-	48,860	1,038,020	393,482	263.8%
Saint Clair	-	-	864,603	864,603	-	242,405	-	242,405	1,107,008	414,438	267.1%
Prinsburg	-	250,000	360,882	610,882	-	-	-	-	610,882	226,619	269.6%
Alberta	-	-	193,103	193,103	-	-	-	-	193,103	69,792	276.7%
Ruthton	-	-	307,886	307,886	127,918	-	-	127,918	435,804	149,259	292.0%
Chokio	-	150,000	327,436	477,436	-	43,649	-	43,649	521,085	177,642	293.3%
Welcome	90,065	-	1,211,058	1,301,123	-	177,062	-	177,062	1,478,185	503,245	293.7%
Worthington	2,326,622	916,624	1,171,686	4,414,932	12,410,262	8,265,039	-	20,675,301	25,090,233	8,232,560	304.8%
Ottertail	-	-	869,347	869,347	-	96,609	-	96,609	965,956	313,465	308.2%
Edgerton	-	27,230	1,379,091	1,406,321	473,444	-	-	473,444	1,879,765	600,789	312.9%
Heron Lake	-	282,177	892,657	1,174,834	-	388,357	(208,135)	180,222	1,355,056	427,228	317.2%
Wabasso	110,000	-	440,502	550,502	-	1,142,902	-	1,142,902	1,693,404	533,305	317.5%
Thomson	-	-	167,164	167,164	-	-	-	-	167,164	48,341	345.8%
Harris	-	-	1,074,127	1,074,127	-	10,873	-	10,873	1,085,000	312,774	346.9%
Stockton	-	73,288	352,502	425,790	-	139,922	-	139,922	565,712	157,340	359.5%
Bayport	122,000	-	7,790,099	7,912,099	31,763	1,247,201	(620,539)	658,425	8,570,524	2,113,843	405.4%
Bricelyn	-	-	770,213	770,213	-	41,600	-	41,600	811,813	199,880	406.2%
Sanborn	-	296,000	405,091	701,091	139,335	73,614	(161)	212,788	913,879	223,122	409.6%
Easton	-	-	536,863	536,863	-	40,606	-	40,606	577,469	102,858	561.4%
Total	**$64,419,147**	**$143,881,530**	**$944,051,928**	**$1,152,352,605**	**$157,383,792**	**$209,622,352**	**($41,486,844)**	**$325,519,300**	**$1,477,871,905**	**$3,178,409,378**	**46.5%**

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ANALYSIS OF ENTERPRISE FUNDS

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	1,537,718	1,273,490	264,228	---	---	264,228	---	---	---	249,802	---	---	---	---
Liquor	571,259	544,787	26,472	---	---	26,472	---	---	---	5,000	---	---	---	---
Water and Sewer [3]	564,878	465,225	99,653	2,005	81,224	20,434	---	---	---	(10,000)	---	---	81,224	251,000
Total	**2,673,855**	**2,283,502**	**390,353**	**2,005**	**81,224**	**311,134**	**---**	**---**	**---**	**244,802**	**---**	**---**	**81,224**	**251,000**
Adams														
Nursing Home	4,532,843	4,589,779	(56,936)	34,271	47,529	(70,194)	---	---	---	---	43,864	---	5,000	200,000
Sewer	84,853	126,381	(41,528)	16	---	(41,512)	---	---	---	(17,202)	---	---	---	---
Water	81,574	85,182	(3,608)	417	---	(3,191)	---	---	---	5,000	---	---	---	---
Total	**4,699,270**	**4,801,342**	**(102,072)**	**34,704**	**47,529**	**(114,897)**	**---**	**---**	**---**	**(12,202)**	**43,864**	**---**	**5,000**	**200,000**
Adrian														
Adrian Care Center	851,659	1,102,959	(251,300)	---	161,481	(412,781)	---	---	---	(620,151)	---	---	5,122	---
Adrian Country Living Cottages	591,413	475,612	115,801	33,246	81,120	67,927	---	---	---	(67,000)	72,961	---	81,120	---
Ambulance	103,203	98,911	4,292	8,226	---	12,518	---	---	4,206	(8,500)	4,677	---	---	---
Arnold Memorial Health Care Center	---	55,358	(55,358)	3,311	6,506	(58,553)	---	---	---	693,672	---	---	6,506	33,785
Electric	1,439,363	1,313,828	125,535	38,430	---	163,965	---	---	394	55,250	64,864	---	---	---
Refuse	114,235	112,130	2,105	252	---	2,357	---	---	---	---	---	---	---	---
Sewer	94,328	98,707	(4,379)	3,727	---	(652)	---	---	198	13,809	3,418	---	---	---
Slade Apartments	300	2,728	(2,428)	173	---	(2,255)	---	---	---	46,260	---	---	---	---
Tennessee Avenue Townhouse	58,100	34,236	23,864	226	20,919	3,171	---	---	---	---	---	---	20,919	14,555
Water	197,939	170,332	27,607	2,145	---	29,752	---	---	198	37,381	7,188	---	---	---
Total	**3,450,540**	**3,464,801**	**(14,261)**	**89,736**	**270,026**	**(194,551)**	**---**	**---**	**4,996**	**150,721**	**153,108**	**---**	**113,667**	**48,340**
Aitkin														
Electric	3,378,549	3,205,686	172,863	25,305	---	198,168	---	---	---	145,000	---	---	---	---
Liquor	890,949	859,460	31,489	20,874	---	52,363	---	---	---	40,000	---	---	---	---
Sewer	432,535	271,521	161,014	---	---	161,014	---	---	---	179,234	---	---	---	---
Water	217,231	162,175	55,056	---	---	55,056	---	---	---	30,000	---	---	---	---
Total	**4,919,264**	**4,498,842**	**420,422**	**46,179**	**---**	**466,601**	**---**	**---**	**---**	**394,234**	**---**	**---**	**---**	**---**
Akeley														
Liquor	344,456	332,257	12,199	2	---	12,201	---	---	---	---	---	---	---	---
Sewer	70,956	121,792	(50,836)	332	758	(51,262)	---	---	---	---	---	---	758	15,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	82,539	119,384	(36,845)	261,616	17,550	207,221	---	---	245,051	---	389,993	410,625	17,550	20,000
Total	**497,951**	**573,433**	**(75,482)**	**261,950**	**18,308**	**168,160**	**---**	**---**	**245,051**	**---**	**389,993**	**410,625**	**18,308**	**35,000**
Albany														
Golf Course	404,623	474,316	(69,693)	111,938	1,939	40,306	---	110,246	---	---	122,730	---	1,939	4,138
Sewer	308,610	448,190	(139,580)	48,447	30,277	(121,410)	---	---	---	7,600	109,521	---	30,277	63,000
Water	507,958	384,627	123,331	19,689	75,774	67,246	---	---	---	7,600	2,716	---	75,774	264,000
Total	**1,221,191**	**1,307,133**	**(85,942)**	**180,074**	**107,990**	**(13,858)**	**---**	**110,246**	**---**	**15,200**	**234,967**	**---**	**107,990**	**331,138**
Albert Lea														
Parking	46,554	36,140	10,414	2,147	---	12,561	---	---	---	4,420	---	---	---	---
Port Authoirty - Real Estate	504,267	518,387	(14,120)	10,900	86,464	(89,684)	---	---	---	---	30,920	---	86,464	93,774
Sewage Disposal	3,673,489	3,772,334	(98,845)	921,404	---	822,559	---	---	---	144,520	395,288	---	---	---
Solid Waste Management	168,515	185,102	(16,587)	176	835	(17,246)	---	---	---	(28,940)	---	---	---	---
Water	1,894,451	1,602,910	291,541	564	66,405	225,700	---	---	---	65,840	42,480	---	66,405	140,000
Total	**6,287,276**	**6,114,873**	**172,403**	**935,191**	**153,704**	**953,890**	**---**	**---**	**---**	**185,840**	**468,688**	**---**	**152,869**	**233,774**
Alberta														
Sewer	12,313	24,441	(12,128)	---	---	(12,128)	---	---	---	---	---	---	---	---
Water	43,717	82,986	(39,269)	14	15,385	(54,640)	---	---	---	(54,640)	---	---	15,385	8,000
Total	**56,030**	**107,427**	**(51,397)**	**14**	**15,385**	**(66,768)**	**---**	**---**	**---**	**(54,640)**	**---**	**---**	**15,385**	**8,000**
Albertville														
Recycling	67,704	65,083	2,621	3,071	---	5,692	---	---	---	---	---	---	---	---
Sewer	690,745	624,819	65,926	31,156	175,646	(78,564)	---	---	---	275,538	---	363,415	158,296	323,335
Storm Water	209,418	75,003	134,415	58,907	27,230	166,092	---	---	---	---	---	---	26,490	10,000
Water	837,901	898,889	(60,988)	21,325	3,025	(42,688)	---	---	---	128,064	---	127,867	---	---
Total	**1,805,768**	**1,663,794**	**141,974**	**114,459**	**205,901**	**50,532**	**---**	**---**	**---**	**403,602**	**---**	**491,282**	**184,786**	**333,335**
Alden														
Garbage	42,570	44,089	(1,519)	1	---	(1,518)	---	---	---	---	---	---	---	---
Sewer	51,107	35,752	15,355	2,078	---	17,433	---	---	---	---	8,352	---	---	---
Water	44,699	48,668	(3,969)	3,769	---	(200)	---	---	---	---	10,444	---	---	---
Total	**138,376**	**128,509**	**9,867**	**5,848**	**---**	**15,715**	**---**	**---**	**---**	**---**	**18,796**	**---**	**---**	**---**
Alexandria														
Board of Public Works - Electric	22,549,491	20,486,467	2,063,024	583,432	362,584	2,283,872	---	---	---	997,872	1,291,070	---	203,089	425,000
Board of Public Works - Water	1,857,615	1,579,413	278,202	65,015	105,445	237,772	---	---	---	40,793	3,863,596	759,852	105,445	520,790

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	4,609,760	4,358,557	251,203	1,786	15,190	237,799	---	---	---	200,000	---	---	15,190	41,788
Total	**29,016,866**	**26,424,437**	**2,592,429**	**650,233**	**483,219**	**2,759,443**	**---**	**---**	**---**	**1,238,665**	**5,154,666**	**759,852**	**323,724**	**987,578**
Alpha														
Electric	132,945	125,795	7,150	---	---	7,150	---	---	---	---	---	---	---	---
Water and Sewer [3]	18,810	59,905	(41,095)	---	---	(41,095)	---	---	---	---	---	---	---	---
Total	**151,755**	**185,700**	**(33,945)**	**---**	**---**	**(33,945)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Altura														
Liquor Store Building Lease	8,400	3,292	5,108	80	---	5,188	---	---	---	---	---	---	---	---
Sewer	121,892	88,970	32,922	863	942	32,843	---	---	---	---	---	---	---	---
Water	91,883	69,178	22,705	344	471	22,578	---	---	---	---	---	---	---	---
Total	**222,175**	**161,440**	**60,735**	**1,287**	**1,413**	**60,609**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Alvarado														
Electric	49,690	33,479	16,211	151	---	16,362	---	---	---	50,000	---	---	---	---
Refuse	21,295	27,843	(6,548)	420	---	(6,128)	---	---	---	---	---	---	---	---
Sewer	54,389	53,515	874	777	2,987	(1,336)	---	---	---	---	---	---	2,987	34,183
Water	32,321	48,323	(16,002)	750	7,666	(22,918)	---	---	---	(658)	659	---	7,666	6,000
Total	**157,695**	**163,160**	**(5,465)**	**2,098**	**10,653**	**(14,020)**	**---**	**---**	**---**	**49,342**	**659**	**---**	**10,653**	**40,183**
Amboy														
Refuse Collection	39,118	38,266	852	454	---	1,306	---	---	---	---	---	---	---	---
Sewer Utility	115,644	193,115	(77,471)	9,067	---	(68,404)	---	---	---	---	---	---	---	---
Water Utility	44,520	51,142	(6,622)	4,513	---	(2,109)	---	---	---	(76,601)	52,996	---	---	---
Total	**199,282**	**282,523**	**(83,241)**	**14,034**	**---**	**(69,207)**	**---**	**---**	**---**	**(76,601)**	**52,996**	**---**	**---**	**---**
Andover														
Sewer	1,990,218	1,932,052	58,166	72,656	---	130,822	---	---	---	446,680	---	---	---	---
Storm Sewer	358,708	620,007	(261,299)	3,892	---	(257,407)	---	---	---	---	---	---	---	---
Water	2,119,954	2,051,539	68,415	301,593	632,211	(262,203)	---	---	---	150,250	---	---	632,211	475,000
Total	**4,468,880**	**4,603,598**	**(134,718)**	**378,141**	**632,211**	**(388,788)**	**---**	**---**	**---**	**596,930**	**---**	**---**	**632,211**	**475,000**
Annandale														
Refuse and Recycling	174,175	176,768	(2,593)	---	11	(2,604)	---	---	---	---	---	---	---	---
Sewer	685,597	792,206	(106,609)	1,168,669	322,856	739,204	---	---	---	155,000	---	---	322,856	784,000
Storm Utility	27,046	65,002	(37,956)	540	---	(37,416)	---	---	---	42,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	458,611	361,567	97,044	4,719	63,828	37,935	---	---	---	50,000	---	---	63,828	151,000
Total	**1,345,429**	**1,395,543**	**(50,114)**	**1,173,928**	**386,695**	**737,119**	**---**	**---**	**---**	**247,000**	**---**	**---**	**386,684**	**935,000**
Anoka														
Electric	24,508,858	22,340,760	2,168,098	891,506	9,720	3,049,884	---	---	---	1,404,996	1,300,479	---	9,720	---
Golf	894,487	1,310,665	(416,178)	260	83,059	(498,977)	---	---	---	(209,380)	29,557	---	75,696	114,252
Liquor	3,790,973	3,653,495	137,478	21,174	---	158,652	---	---	---	263,333	5,160	---	---	---
Recycling	216,970	264,232	(47,262)	48,747	---	1,485	---	---	---	---	---	---	---	---
Refuse	191,181	200,494	(9,313)	3,037	---	(6,276)	---	---	---	---	---	---	---	---
Sewer	2,224,510	1,940,882	283,628	16,704	---	300,332	---	---	---	---	69,569	---	---	---
Storm Drainage	419,839	162,570	257,269	3,090	---	260,359	---	---	---	---	92,189	---	---	---
Water	1,834,611	1,308,280	526,331	170,236	35,884	660,683	---	---	---	---	265,591	---	29,970	190,000
Total	**34,081,429**	**31,181,378**	**2,900,051**	**1,154,754**	**128,663**	**3,926,142**	**---**	**---**	**---**	**1,458,949**	**1,762,545**	**---**	**115,386**	**304,252**
Apple Valley														
Cemetery	114,365	69,004	45,361	28,710	---	74,071	---	---	---	---	---	---	---	---
Golf	1,023,866	1,058,252	(34,386)	21,112	5,323	(18,597)	---	---	---	---	243,710	---	5,323	31,236
Liquor	9,005,660	8,049,356	956,304	89,325	128,323	917,306	---	---	---	525,000	1,875	---	128,323	135,000
Sport Arena	650,350	779,107	(128,757)	128,281	20,886	(21,362)	120,000	---	---	---	24,850	---	20,886	100,000
Storm Drainage	1,370,348	872,369	497,979	166,574	44,685	619,868	---	---	---	767,519	1,972,930	2,600,000	44,685	220,000
Street Light Utility	433,464	398,114	35,350	3,620	---	38,970	---	---	---	---	---	---	---	---
Water and Sewer [3]	8,361,750	7,364,353	997,397	865,984	13,514	1,849,867	---	---	---	1,425,111	1,876,508	---	13,514	120,000
Total	**20,959,803**	**18,590,555**	**2,369,248**	**1,303,606**	**212,731**	**3,460,123**	**120,000**	**---**	**---**	**2,717,630**	**4,119,873**	**2,600,000**	**212,731**	**606,236**
Appleton														
Appleton Area Health Services [11][14][26]	9,546,976	10,392,449	(845,473)	42,585	157,812	(960,700)	---	---	---	---	31,876	---	152,605	---
Liquor	481,825	453,767	28,058	---	---	28,058	---	---	---	---	7,565	---	---	---
Water, Sewer, and Garbage [1]	498,633	671,874	(173,241)	14,380	11,970	(170,831)	223	---	---	(261,749)	6,576	---	11,970	71,000
Total	**10,527,434**	**11,518,090**	**(990,656)**	**56,965**	**169,782**	**(1,103,473)**	**223**	**---**	**---**	**(261,749)**	**46,017**	**---**	**164,575**	**71,000**
Arco														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	17,611	16,932	679	126	3,000	(2,195)	---	---	---	---	---	---	3,000	6,000
Water Utility [2]	14,161	12,709	1,452	136	---	1,588	---	---	---	---	---	---	---	---
Total	**31,772**	**29,641**	**2,131**	**262**	**3,000**	**(607)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,000**	**6,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Arden Hills														
Recycling	142,858	137,622	5,236	22,243	---	27,479	---	---	---	---	---	---	---	---
Sewer	1,852,364	1,454,302	398,062	146,113	---	544,175	---	---	---	62,000	456,042	---	---	---
Surface Water Management	531,845	353,330	178,515	33,121	---	211,636	---	---	---	38,000	202,496	---	---	---
Water	1,950,932	1,573,669	377,263	41,053	---	418,316	---	---	---	43,000	123,450	---	---	---
Total	**4,477,999**	**3,518,923**	**959,076**	**242,530**	**---**	**1,201,606**	**---**	**---**	**---**	**143,000**	**781,988**	**---**	**---**	**---**
Argyle														
Gas	325,854	189,170	136,684	---	---	136,684	---	---	---	48,200	---	---	---	---
Refuse	72,283	75,588	(3,305)	---	---	(3,305)	---	---	---	(5,200)	---	---	---	---
Wastewater	71,458	110,659	(39,201)	---	11,878	(51,079)	---	---	---	(59,184)	---	---	11,878	37,500
Water	129,177	100,283	28,894	---	7,043	21,851	---	---	---	(5,395)	---	---	7,043	24,500
Total	**598,772**	**475,700**	**123,072**	**---**	**18,921**	**104,151**	**---**	**---**	**---**	**(21,579)**	**---**	**---**	**18,921**	**62,000**
Arlington														
Electric	1,581,226	1,778,889	(197,663)	24,418	---	(173,245)	---	---	395	---	11,331	---	---	---
Sewer	473,602	318,076	155,526	310,560	53,259	412,827	---	---	302,034	30,115	1,803,771	2,139,885	53,259	696,500
Sibley Medical Center [14]	11,606,285	11,232,864	373,421	55,623	125,720	303,324	---	---	---	---	339,144	3,351,338	125,720	3,451,046
Water	417,788	303,405	114,383	5,649	45,473	74,559	---	---	---	9,000	---	891,000	45,473	1,036,500
Total	**14,078,901**	**13,633,234**	**445,667**	**396,250**	**224,452**	**617,465**	**---**	**---**	**302,429**	**39,115**	**2,154,246**	**6,382,223**	**224,452**	**5,184,046**
Ashby														
Garbage	74,397	66,895	7,502	65	---	7,567	---	---	---	---	---	---	---	---
Sewer	94,495	82,917	11,578	151	86	11,643	---	---	---	6,000	52,131	1,010,000	86	---
Storm Sewer	11,135	3,880	7,255	18	---	7,273	---	---	---	---	---	---	---	---
Water	152,461	77,188	75,273	342	62,829	12,786	---	---	---	36,000	1,139	683,330	62,829	664,000
Total	**332,488**	**230,880**	**101,608**	**576**	**62,915**	**39,269**	**---**	**---**	**---**	**42,000**	**53,270**	**1,693,330**	**62,915**	**664,000**
Askov														
Sewer	58,938	114,031	(55,093)	852,618	915,931	(118,406)	---	852,519	---	(70,000)	902,913	---	13,018	10,889
Water	68,224	116,236	(48,012)	98	3,560	(51,474)	851	---	---	30,000	---	---	3,560	24,000
Total	**127,162**	**230,267**	**(103,105)**	**852,716**	**919,491**	**(169,880)**	**851**	**852,519**	**---**	**(40,000)**	**902,913**	**---**	**16,578**	**34,889**
Atwater														
Economic Development Authority	5,050	12,845	(7,795)	1,817	---	(5,978)	---	---	---	9,900	---	---	---	---
Sewer	70,666	17,489	53,177	6,335	---	59,512	---	---	---	22,725	427,429	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	95,197	36,134	59,063	9,177	---	68,240	---	---	---	27,775	774,758	---	---	---
Total	**170,913**	**66,468**	**104,445**	**17,329**	**---**	**121,774**	**---**	**---**	**---**	**60,400**	**1,202,187**	**---**	**---**	**---**
Audubon														
Liquor	564,107	564,063	44	6,932	10,881	(3,905)	---	---	---	5,000	19,562	---	10,881	13,751
Sewer	111,477	50,549	60,928	978	37,395	24,511	---	---	---	20,800	---	---	37,395	11,000
Water	69,416	53,622	15,794	305	750	15,349	---	---	---	10,808	---	---	750	15,000
Total	**745,000**	**668,234**	**76,766**	**8,215**	**49,026**	**35,955**	**---**	**---**	**---**	**36,608**	**19,562**	**---**	**49,026**	**39,751**
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Irongate Apartments and Townhomes	538,222	446,592	91,630	15,790	117,029	(9,609)	---	---	---	---	3,025	---	117,029	145,000
Sanitation	231,134	232,856	(1,722)	52	---	(1,670)	---	---	---	---	---	---	---	---
Wastewater	476,234	278,215	198,019	8,010	18,473	187,556	---	71,357	14,922	40,000	185,285	---	43,293	178,000
Water	180,934	195,169	(14,235)	97	---	(14,138)	---	---	---	---	17,255	---	---	---
Total	**1,426,524**	**1,152,832**	**273,692**	**23,949**	**135,502**	**162,139**	**---**	**71,357**	**14,922**	**40,000**	**205,565**	**---**	**160,322**	**323,000**
Austin														
Central Office Cost Care [14]	340,975	355,895	(14,920)	267,364	---	252,444	239,833	---	24,046	159,674	6,672	---	---	---
Courtyard/Chauncey [14]	1,577,723	974,668	603,055	36,849	486,628	153,276	---	---	---	---	7,866	---	486,628	260,000
Electric	32,842,809	33,365,911	(523,102)	493,228	8,202	(38,076)	---	---	---	---	903,285	---	6,276	160,000
Gas	18,342,963	16,974,267	1,368,696	190,067	898	1,557,865	---	---	---	---	345,324	---	---	---
MHFA and HIP Programs [14]	20,423	51,608	(31,185)	11,525	---	(19,660)	---	---	---	(159,674)	---	---	---	---
Pickett Place [14]	381,100	718,455	(337,355)	114,994	---	(222,361)	---	345,865	---	---	239,971	---	---	---
Port Authority Component Unit	624,459	316,841	307,618	248,556	329,436	226,738	22,598	---	3,150	---	10,433	---	329,436	755,000
Scattered Sites [14]	149,099	366,554	(217,455)	146,951	---	(70,504)	---	199,831	---	---	119,501	---	---	---
Section 8 Voucher Program [14]	12,452	648,091	(635,639)	662,848	---	27,209	---	662,848	---	---	---	---	---	---
Sewer	4,832,631	4,834,020	(1,389)	564,842	327,539	235,914	---	---	---	---	754,447	---	323,936	645,000
Storm Water Utility District	423,091	288,062	135,029	9,520	---	144,549	---	---	---	---	323,177	---	---	---
Twin Towers [14]	677,322	1,108,055	(430,733)	317,870	---	(112,863)	---	582,668	---	---	281,364	---	---	---
Waste Transfer Station	62,348	39,187	23,161	20,006	23,035	20,132	---	---	---	---	183,293	---	---	---
Water	2,606,181	2,655,976	(49,795)	87,574	---	37,779	---	---	---	---	982,737	---	---	---
Total	**62,893,576**	**62,697,590**	**195,986**	**3,172,194**	**1,175,738**	**2,192,442**	**262,431**	**1,791,212**	**27,196**	**---**	**4,158,070**	**---**	**1,146,276**	**1,820,000**
Avoca														
A & I Fund	26,647	25,674	973	---	---	973	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	260,055	249,073	10,982	3,331	1,168	13,145	---	---	---	27,200	259	---	---	---
Water and Sewer [3]	28,292	66,963	(38,671)	26,577	18,262	(30,356)	---	---	---	5,000	2,084	---	18,262	5,600
Total	**314,994**	**341,710**	**(26,716)**	**29,908**	**19,430**	**(16,238)**	**---**	**---**	**---**	**32,200**	**2,343**	**---**	**18,262**	**5,600**
Avon														
Sewer	229,126	520,491	(291,365)	287,177	148,206	(152,394)	37,842	---	---	17,907	---	---	148,206	107,859
Water	176,293	190,972	(14,679)	111,846	81,658	15,509	78	---	---	41,783	---	---	81,658	56,082
Total	**405,419**	**711,463**	**(306,044)**	**399,023**	**229,864**	**(136,885)**	**37,920**	**---**	**---**	**59,690**	**---**	**---**	**229,864**	**163,941**
Babbitt														
Public Utility [3]	500,910	488,819	12,091	989	24,126	(11,046)	---	---	---	1,500	100,113	83,413	24,126	72,696
Sanitation	99,870	100,755	(885)	---	---	(885)	---	---	---	---	---	---	---	---
Total	**600,780**	**589,574**	**11,206**	**989**	**24,126**	**(11,931)**	**---**	**---**	**---**	**1,500**	**100,113**	**83,413**	**24,126**	**72,696**
Backus														
Senior Townhomes	31,144	18,561	12,583	3	11,041	1,545	---	---	---	---	---	---	11,041	9,205
Sewer	76,809	72,972	3,837	260	---	4,097	---	---	---	---	64,516	---	---	---
Water	65,335	48,349	16,986	452	3,219	14,219	---	---	---	---	27,000	---	3,219	7,000
Total	**173,288**	**139,882**	**33,406**	**715**	**14,260**	**19,861**	**---**	**---**	**---**	**---**	**91,516**	**---**	**14,260**	**16,205**
Badger														
Refuse	43,689	35,870	7,819	---	---	7,819	---	---	---	---	---	---	---	---
Sewer	50,952	29,906	21,046	441	1,787	19,700	10	---	---	---	---	---	1,787	2,500
Water	50,470	38,444	12,026	2,262	8,344	5,944	30	---	---	---	---	---	8,344	21,500
Total	**145,111**	**104,220**	**40,891**	**2,703**	**10,131**	**33,463**	**40**	**---**	**---**	**---**	**---**	**---**	**10,131**	**24,000**
Bagley														
Liquor	910,174	870,579	39,595	1,470	---	41,065	---	---	---	15,000	---	---	---	---
Public Utilities Commission [31]	3,759,748	3,602,926	156,822	41,507	121,843	76,486	---	---	---	20,242	19,617	---	86,950	256,857
Total	**4,669,922**	**4,473,505**	**196,417**	**42,977**	**121,843**	**117,551**	**---**	**---**	**---**	**35,242**	**19,617**	**---**	**86,950**	**256,857**
Balaton														
Garbage	44,362	41,605	2,757	54	---	2,811	---	---	---	---	---	---	---	---
Lakeview Senior Housing	234,995	238,202	(3,207)	959	---	(2,248)	---	---	---	---	5,900	---	---	---
Liquor	425,937	408,481	17,456	3,875	---	21,331	---	---	---	10,000	---	---	---	---
Nursing Home	1,853,238	1,973,970	(120,732)	64,767	20,262	(76,227)	---	---	---	---	17,984	---	17,278	10,201
Sewer	100,233	67,472	32,761	3,410	---	36,171	---	---	---	---	1,083	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	125,939	103,119	22,820	---	10,458	12,362	---	---	---	---	2,376	---	10,458	20,000
Total	**2,784,704**	**2,832,849**	**(48,145)**	**73,065**	**30,720**	**(5,800)**	**---**	**---**	**---**	**10,000**	**27,343**	**---**	**27,736**	**30,201**
Barnesville														
Ambulance	288,221	381,645	(93,424)	72,956	---	(20,468)	43,680	---	---	---	5,844	---	---	---
Broadband Internet	207,980	53,861	154,119	85	---	154,204	---	---	---	132,467	---	---	---	---
Cable T.V.	405,375	350,233	55,142	1,161	36,447	19,856	---	---	---	---	80,000	---	36,447	34,369
Electric	1,904,417	1,647,333	257,084	60,282	10,665	306,701	---	---	---	237,500	21,156	---	10,665	29,649
Golf Course	103,630	119,037	(15,407)	35,571	---	20,164	25,000	---	251	292,776	23,225	---	---	---
Liquor	412,322	387,769	24,553	1,761	---	26,314	---	---	---	14,000	45,599	---	---	---
Sanitation	179,042	183,230	(4,188)	27,576	---	23,388	---	---	---	15,000	---	---	---	---
Sewer	580,716	232,094	348,622	231,114	83,360	496,376	---	---	---	60,000	520,219	547,958	83,360	284,711
Storm Sewer	29,081	21,903	7,178	79	---	7,257	---	---	---	---	---	---	---	---
Telephone	907,718	673,460	234,258	218,526	15,996	436,788	---	---	2,551	326,991	---	---	15,996	44,475
Water	432,405	208,616	223,789	261,792	60,837	424,744	---	---	---	---	537,082	624,655	60,837	140,667
Total	**5,450,907**	**4,259,181**	**1,191,726**	**910,903**	**207,305**	**1,895,324**	**68,680**	**---**	**2,802**	**1,078,734**	**1,233,125**	**1,172,613**	**207,305**	**533,871**
Barnum														
Liquor	442,307	475,349	(33,042)	29,275	---	(3,767)	---	---	---	7,000	6,145	---	---	---
Sewer	101,672	54,254	47,418	165	18,460	29,123	---	---	---	---	---	---	18,460	26,274
Water	131,024	82,033	48,991	12,534	4,629	56,896	---	---	---	532,798	---	---	4,629	38,000
Total	**675,003**	**611,636**	**63,367**	**41,974**	**23,089**	**82,252**	**---**	**---**	**---**	**539,798**	**6,145**	**---**	**23,089**	**64,274**
Barrett														
Sewer	70,675	63,561	7,114	106	---	7,220	---	---	---	31,200	---	---	---	---
Water	113,569	88,458	25,111	66,749	64,319	27,541	---	63,227	3,068	(31,200)	137,760	---	64,189	139,500
Total	**184,244**	**152,019**	**32,225**	**66,855**	**64,319**	**34,761**	**---**	**63,227**	**3,068**	**---**	**137,760**	**---**	**64,189**	**139,500**
Barry														
Water and Sewer [3]	2,538	33,793	(31,255)	219	---	(31,036)	---	---	---	(21,500)	---	---	---	---
Total	**2,538**	**33,793**	**(31,255)**	**219**	**---**	**(31,036)**	**---**	**---**	**---**	**(21,500)**	**---**	**---**	**---**	**---**
Battle Lake														
Liquor	1,101,324	1,003,294	98,030	1,946	---	99,976	---	---	---	95,000	---	---	---	---
Sewer	189,455	139,148	50,307	16,863	17,160	50,010	---	---	---	---	12,985	---	16,693	113,000
Water	168,377	133,256	35,121	6,360	13,436	28,045	---	---	---	---	---	---	13,436	71,000
Total	**1,459,156**	**1,275,698**	**183,458**	**25,169**	**30,596**	**178,031**	**---**	**---**	**---**	**95,000**	**12,985**	**---**	**30,129**	**184,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Baudette														
Liquor	1,312,239	1,210,574	101,665	1,091	---	102,756	---	---	---	50,000	7,262	---	---	---
Public Utilities [30]	2,699,790	2,228,026	471,764	9,929	77,204	404,489	---	---	---	150,000	123,639	---	77,204	181,552
Total	**4,012,029**	**3,438,600**	**573,429**	**11,020**	**77,204**	**507,245**	**---**	**---**	**---**	**200,000**	**130,901**	**---**	**77,204**	**181,552**
Baxter														
Sewer	1,146,748	1,451,130	(304,382)	201,157	---	(103,225)	---	---	---	461,318	277,212	---	---	---
Storm Water	304,605	259,517	45,088	7,165	---	52,253	---	---	---	44,200	1,542	---	---	---
Water	1,155,472	1,328,249	(172,777)	292,382	323,881	(204,276)	---	---	---	79,426	45,233	---	323,881	435,000
Total	**2,606,825**	**3,038,896**	**(432,071)**	**500,704**	**323,881**	**(255,248)**	**---**	**---**	**---**	**584,944**	**323,987**	**---**	**323,881**	**435,000**
Bayport														
Sewer	580,271	626,002	(45,731)	100,983	---	55,252	---	---	---	(15,593)	---	---	---	---
Water	320,610	436,609	(115,999)	86,302	---	(29,697)	---	---	---	6,000	---	---	---	---
Total	**900,881**	**1,062,611**	**(161,730)**	**187,285**	**---**	**25,555**	**---**	**---**	**---**	**(9,593)**	**---**	**---**	**---**	**---**
Beardsley														
Garbage	24,612	19,988	4,624	---	6	4,618	---	---	---	15,000	---	---	6	753
Sewer	14,710	18,012	(3,302)	7,135	583	3,250	---	---	---	(15,000)	10,125	---	583	2,600
Water	23,341	27,744	(4,403)	7,291	992	1,896	---	---	---	---	16,648	---	992	5,100
Total	**62,663**	**65,744**	**(3,081)**	**14,426**	**1,581**	**9,764**	**---**	**---**	**---**	**---**	**26,773**	**---**	**1,581**	**8,453**
Beaver Bay														
Economic Development Authority	25,596	20,424	5,172	59	---	5,231	---	---	---	---	---	---	---	---
Liquor	395,259	394,291	968	22	---	990	---	---	---	---	---	---	---	---
Sewer	54,138	59,101	(4,963)	16,416	5,929	5,524	16,267	---	746,591	---	994,221	262,469	5,929	262,069
Water	85,580	126,811	(41,231)	---	15,352	(56,583)	---	---	---	---	105,380	203,800	15,173	85,959
Total	**560,573**	**600,627**	**(40,054)**	**16,497**	**21,281**	**(44,838)**	**16,267**	**---**	**746,591**	**---**	**1,099,601**	**466,269**	**21,102**	**348,028**
Beaver Creek														
Refuse [0]	19,984	20,414	(430)	---	---	(430)	---	---	---	---	---	---	---	---
Sewer [0]	48,728	23,916	24,812	---	12,289	12,523	---	---	---	---	---	---	1,650	10,639
Water [0]	23,654	22,386	1,268	1,424	---	2,692	---	---	---	22,024	---	---	---	---
Total	**92,366**	**66,716**	**25,650**	**1,424**	**12,289**	**14,785**	**---**	**---**	**---**	**22,024**	**---**	**---**	**1,650**	**10,639**
Becker														
Golf	829,939	1,159,150	(329,211)	48,507	4,146	(284,850)	---	---	---	(179,060)	373,798	296,739	4,146	148,951
Sewer	1,191,733	1,843,209	(651,476)	1,754,882	373,966	729,440	1,740,498	---	---	208,916	60,222	---	373,966	2,960,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	474,719	497,731	(23,012)	13,273	47,627	(57,366)	---	---	---	(40,000)	22,710	---	47,627	75,000
Total	**2,496,391**	**3,500,090**	**(1,003,699)**	**1,816,662**	**425,739**	**387,224**	**1,740,498**	**---**	**---**	**(10,144)**	**456,730**	**296,739**	**425,739**	**3,183,951**
Bejou														
Wastewater	6,111	9,422	(3,311)	---	---	(3,311)	---	---	---	(3,828)	---	---	---	---
Water	18,075	6,948	11,127	---	---	11,127	---	---	---	11,250	---	---	---	---
Total	**24,186**	**16,370**	**7,816**	**---**	**---**	**7,816**	**---**	**---**	**---**	**7,422**	**---**	**---**	**---**	**---**
Belgrade														
Economic Development Authority - Housing	101,617	85,640	15,977	---	18,891	(2,914)	---	---	---	---	---	---	18,891	50,000
Sewer	81,477	192,833	(111,356)	4,454	---	(106,902)	---	---	---	---	---	---	---	---
Water	98,581	131,117	(32,536)	214,417	1,931	179,950	---	214,417	---	---	354,193	---	1,931	347,563
Total	**281,675**	**409,590**	**(127,915)**	**218,871**	**20,822**	**70,134**	**---**	**214,417**	**---**	**---**	**354,193**	**---**	**20,822**	**397,563**
Belle Plaine														
Sewer	982,266	1,053,281	(71,015)	72,977	211,817	(209,855)	---	---	---	14,648	27,357	---	211,817	688,970
Water	708,836	820,827	(111,991)	56,615	235,132	(290,508)	---	---	---	52,648	13,250	---	235,132	260,000
Total	**1,691,102**	**1,874,108**	**(183,006)**	**129,592**	**446,949**	**(500,363)**	**---**	**---**	**---**	**67,296**	**40,607**	**---**	**446,949**	**948,970**
Bellechester														
Sewer	19,017	17,785	1,232	---	2,205	(973)	---	---	---	---	130	---	2,205	2,000
Water	35,974	18,603	17,371	---	4,463	12,908	---	---	---	(2,000)	---	---	4,463	5,000
Total	**54,991**	**36,388**	**18,603**	**---**	**6,668**	**11,935**	**---**	**---**	**---**	**(2,000)**	**130**	**---**	**6,668**	**7,000**
Bellingham														
Sewer	30,570	19,886	10,684	43	---	10,727	---	---	---	5,000	---	---	---	---
Water	36,056	75,063	(39,007)	---	---	(39,007)	---	---	---	---	---	---	---	---
Total	**66,626**	**94,949**	**(28,323)**	**43**	**---**	**(28,280)**	**---**	**---**	**---**	**5,000**	**---**	**---**	**---**	**---**
Beltrami														
Water and Garbage [2]	12,423	13,967	(1,544)	7,230	---	5,686	7,145	---	---	---	---	---	---	---
Total	**12,423**	**13,967**	**(1,544)**	**7,230**	**---**	**5,686**	**7,145**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belview														
Parkview Home and Parkwood Apartments	1,918,785	2,025,532	(106,747)	487,537	53,697	327,093	---	---	---	---	262,939	---	29,561	95,000
Sewer and Garbage [18]	65,779	61,290	4,489	5,515	---	10,004	---	2,465	---	22,700	---	---	---	---
Village Park Townhomes	26,790	18,352	8,438	---	11,597	(3,159)	---	---	---	---	---	---	11,597	7,427

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	24,143	22,361	1,782	97	---	1,879	---	---	---	---	---	---	---	---
Total	**2,035,497**	**2,127,535**	**(92,038)**	**493,149**	**65,294**	**335,817**	**---**	**2,465**	**---**	**22,700**	**262,939**	**---**	**41,158**	**102,427**
Bemidji														
Liquor	4,990,978	4,363,325	627,653	4,645	16,871	615,427	---	---	1,948	547,395	42,293	---	---	---
Refuse	325,992	234,714	91,278	7,111	---	98,389	---	---	453	32,000	7,292	---	---	---
Sanford Center	2,063,215	4,648,253	(2,585,038)	685,788	2,405,032	(4,304,282)	80,193	---	---	(417,138)	2,695,963	---	2,405,032	---
Sewer	2,172,920	2,271,691	(98,771)	134,644	81,259	(45,386)	---	---	1,699	128,333	197,494	2,377,500	81,259	632,500
Storm Water	1,086,338	307,872	778,466	50,134	---	828,600	---	---	---	679,052	---	---	---	---
Water	1,666,172	1,133,572	532,600	103,243	81,259	554,584	---	---	1,303	426,093	2,267,888	2,377,500	81,259	632,500
Total	**12,305,615**	**12,959,427**	**(653,812)**	**985,565**	**2,584,421**	**(2,252,668)**	**80,193**	**---**	**5,403**	**1,395,735**	**5,210,930**	**4,755,000**	**2,567,550**	**1,265,000**
Benson														
Electric	4,251,058	3,825,643	425,415	89,439	293,147	221,707	---	---	---	90,287	109,447	---	270,243	255,000
Garbage Collection	166,844	158,588	8,256	2,040	---	10,296	---	---	---	---	---	---	---	---
Liquor	988,311	961,997	26,314	15,113	---	41,427	---	---	---	30,000	---	---	---	---
Sewer	765,266	769,024	(3,758)	12,236	76,784	(68,306)	---	---	---	34,066	326,862	---	75,854	243,000
Water	477,357	411,472	65,885	6,420	14,811	57,494	---	---	---	---	1,730,659	1,705,071	12,182	85,000
Total	**6,648,836**	**6,126,724**	**522,112**	**125,248**	**384,742**	**262,618**	**---**	**---**	**---**	**154,353**	**2,166,968**	**1,705,071**	**358,279**	**583,000**
Bertha														
Ambulance	77,132	79,239	(2,107)	5,793	---	3,686	915	---	45	---	---	---	---	---
Liquor	135,907	149,811	(13,904)	679	11,829	(25,054)	---	---	---	---	---	---	---	---
Sewer	63,705	74,797	(11,092)	1,304	---	(9,788)	---	---	---	---	---	---	---	---
Water	29,167	33,069	(3,902)	1,094	---	(2,808)	---	---	---	---	---	---	---	---
Total	**305,911**	**336,916**	**(31,005)**	**8,870**	**11,829**	**(33,964)**	**915**	**---**	**45**	**---**	**---**	**---**	**---**	**---**
Bethel														
Sewer	97,217	90,790	6,427	18,791	49,803	(24,585)	---	---	---	(101,595)	---	---	49,803	38,000
Total	**97,217**	**90,790**	**6,427**	**18,791**	**49,803**	**(24,585)**	**---**	**---**	**---**	**(101,595)**	**---**	**---**	**49,803**	**38,000**
Big Falls														
Liquor	314,457	293,720	20,737	1,642	---	22,379	---	---	---	7,500	---	---	---	---
Sewer	56,180	39,747	16,433	1,022	30,307	(12,852)	---	---	---	---	---	---	30,307	10,500
Water	29,922	28,480	1,442	123	---	1,565	---	---	---	---	---	---	---	---
Total	**400,559**	**361,947**	**38,612**	**2,787**	**30,307**	**11,092**	**---**	**---**	**---**	**7,500**	**---**	**---**	**30,307**	**10,500**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Big Lake														
Liquor	3,115,859	2,804,248	311,611	---	60,774	250,837	---	---	---	257,000	---	---	56,172	47,235
Sanitary Sewer	1,131,328	1,243,737	(112,409)	282,695	625,086	(454,800)	---	---	---	47,164	2,434,908	1,509,518	614,509	685,083
Storm Sewer	198,040	326,856	(128,816)	---	6,726	(135,542)	---	---	---	91,956	---	---	3,215	73,204
Water	1,157,584	1,483,727	(326,143)	106,762	304,032	(523,413)	---	---	---	139,401	827	---	288,054	533,917
Total	**5,602,811**	**5,858,568**	**(255,757)**	**389,457**	**996,618**	**(862,918)**	**---**	**---**	**---**	**535,521**	**2,435,735**	**1,509,518**	**961,950**	**1,339,439**
Bigelow														
Electric	183,289	149,080	34,209	1,830	---	36,039	---	---	---	---	8,659	---	---	---
Sewer	54,828	105,828	(51,000)	2,599	33,178	(81,579)	1,696	---	---	---	---	---	33,178	8,007
Water	22,022	40,534	(18,512)	13,690	---	(4,822)	12,289	---	---	---	---	---	---	---
Total	**260,139**	**295,442**	**(35,303)**	**18,119**	**33,178**	**(50,362)**	**13,985**	**---**	**---**	**---**	**8,659**	**---**	**33,178**	**8,007**
Bigfork														
Sewer	93,024	82,149	10,875	7,578	1,484	16,969	4,821	---	---	(183)	---	---	1,484	4,000
Water	98,198	84,252	13,946	2,285	3,296	12,935	---	---	---	7,061	95,232	118,000	3,296	---
Total	**191,222**	**166,401**	**24,821**	**9,863**	**4,780**	**29,904**	**4,821**	**---**	**---**	**6,878**	**95,232**	**118,000**	**4,780**	**4,000**
Bingham Lake														
Sewer	15,345	60,664	(45,319)	59	---	(45,260)	---	---	---	(18,328)	---	---	---	---
Water	49,256	38,752	10,504	---	---	10,504	---	---	---	9,287	---	---	---	---
Total	**64,601**	**99,416**	**(34,815)**	**59**	**---**	**(34,756)**	**---**	**---**	**---**	**(9,041)**	**---**	**---**	**---**	**---**
Birchwood														
Sewer [0]	83,557	73,514	10,043	3,368	---	13,411	---	---	---	11,062	---	---	---	---
Water [0]	56,923	70,190	(13,267)	3,618	---	(9,649)	---	---	---	244	---	---	---	---
Total	**140,480**	**143,704**	**(3,224)**	**6,986**	**---**	**3,762**	**---**	**---**	**---**	**11,306**	**---**	**---**	**---**	**---**
Bird Island														
Sewer	186,973	33,796	153,177	183,493	313,900	22,770	---	3,465	---	(2,730)	3,465	---	64,883	245,552
Storm Sewer	31,106	19	31,087	833	59,197	(27,277)	---	---	---	(28,715)	---	---	49,145	10,052
Water	294,309	108,501	185,808	8,942	230,921	(36,171)	---	---	---	(3,488)	---	---	179,486	51,435
Total	**512,388**	**142,316**	**370,072**	**193,268**	**604,018**	**(40,678)**	**---**	**3,465**	**---**	**(34,933)**	**3,465**	**---**	**293,514**	**307,039**
Biscay														
Liquor	422,730	500,285	(77,555)	23,936	40,423	(94,042)	---	---	---	(10,000)	1,067	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	8,501	8,087	414	---	---	414	---	---	---	8,087	---	---	---	---
Total	**431,231**	**508,372**	**(77,141)**	**23,936**	**40,423**	**(93,628)**	**---**	**---**	**---**	**(1,913)**	**1,067**	**---**	**---**	**---**
Biwabik														
Ambulance	102,417	91,786	10,631	---	---	10,631	---	---	---	(2,809)	155,460	---	---	---
Electric Utilities	653,464	567,882	85,582	9,028	---	94,610	---	---	---	---	48,420	---	---	---
Sewer	164,767	221,574	(56,807)	4,024	---	(52,783)	---	---	---	8,021	---	---	---	---
Solid Waste Management	137,201	136,747	454	---	---	454	---	---	---	---	---	---	---	---
Water Utilities	207,594	327,025	(119,431)	3,646	1,904	(117,689)	---	---	---	---	62,313	---	1,904	14,100
Total	**1,265,443**	**1,345,014**	**(79,571)**	**16,698**	**1,904**	**(64,777)**	**---**	**---**	**---**	**5,212**	**266,193**	**---**	**1,904**	**14,100**
Blackduck														
Golf Course	90,676	92,021	(1,345)	44	5,465	(6,766)	---	---	---	---	---	---	5,465	12,478
Liquor	818,204	779,325	38,879	10,531	---	49,410	---	---	---	25,000	---	---	---	---
Sewer	118,344	214,607	(96,263)	51,036	61	(45,288)	---	---	---	(17,334)	3,630	---	61	---
Water	173,646	180,062	(6,416)	360	42,755	(48,811)	---	---	---	17,334	---	---	42,755	13,000
Total	**1,200,870**	**1,266,015**	**(65,145)**	**61,971**	**48,281**	**(51,455)**	**---**	**---**	**---**	**25,000**	**3,630**	**---**	**48,281**	**25,478**
Blaine														
Blaine Courts - Senior Housing	430,600	494,244	(63,644)	43,386	---	(20,258)	---	---	---	---	31,679	---	---	---
Cloverleaf Courts - Senior Housing	990,095	880,143	109,952	3,228	---	113,180	---	---	---	308,004	68,305	---	---	---
Refuse	2,556,449	2,722,442	(165,993)	146,199	---	(19,794)	---	---	---	---	---	---	---	---
Sewer	4,515,576	4,818,616	(303,040)	343,144	---	40,104	---	---	---	183,891	2,442,682	---	---	---
Storm Drainage	866,961	1,099,647	(232,686)	31,531	---	(201,155)	---	---	---	---	102,591	---	---	---
Water	4,159,804	3,519,171	640,633	248,993	197,593	692,033	---	---	---	301,433	662,149	---	197,593	345,000
Total	**13,519,485**	**13,534,263**	**(14,778)**	**816,481**	**197,593**	**604,110**	**---**	**---**	**---**	**793,328**	**3,307,406**	**---**	**197,593**	**345,000**
Blomkest														
Sewer	56,215	78,107	(21,892)	---	23,614	(45,506)	---	---	---	---	---	1,011,000	23,614	---
Water	16,483	17,862	(1,379)	213	---	(1,166)	---	---	---	---	---	---	---	---
Total	**72,698**	**95,969**	**(23,271)**	**213**	**23,614**	**(46,672)**	**---**	**---**	**---**	**---**	**---**	**1,011,000**	**23,614**	**---**
Blooming Prairie														
Ambulance	117,543	89,541	28,002	24,316	---	52,318	---	---	16,125	---	125,621	---	---	---
Cemetery	890	3,360	(2,470)	139	---	(2,331)	---	---	---	---	299	---	---	---
Economic Development Authority	---	26,521	(26,521)	11,154	1,487	(16,854)	---	---	---	(34,000)	---	---	1,487	8,889
Light and Power Utility [29]	2,754,286	2,615,215	139,071	48,404	62,142	125,333	---	---	---	---	77,499	---	61,161	129,682

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Utility	439,972	441,753	(1,781)	10,635	7,302	1,552	---	---	---	---	31,350	---	7,302	23,571
Storm Sewer	22,224	21,712	512	389	238	663	---	---	---	5,826	---	---	238	---
Water Utility	226,530	169,227	57,303	11,406	14,111	54,598	---	---	---	---	---	---	12,544	45,042
Total	**3,561,445**	**3,367,329**	**194,116**	**106,443**	**85,280**	**215,279**	**---**	**---**	**16,125**	**(28,174)**	**234,769**	**---**	**82,732**	**207,184**
Bloomington														
Motor Vehicle	518,326	561,456	(43,130)	---	1,039	(44,169)	---	---	---	(175,000)	---	---	---	---
Police Contractual	574,871	533,315	41,556	---	---	41,556	---	---	---	41,556	---	---	---	---
Property Management	174,577	303,952	(129,375)	24,267	---	(105,108)	24,267	---	---	---	---	---	---	---
Public Housing Management	113,071	243,328	(130,257)	62,389	---	(67,868)	---	62,389	---	---	---	---	---	---
Recreation Facilities	3,473,223	5,205,099	(1,731,876)	1,115,074	22,195	(638,997)	1,024,144	---	---	(1,450,000)	493,824	---	14,028	155,000
Recycling	808,990	1,167,846	(358,856)	254,305	2,024	(106,575)	30,209	---	---	(200,000)	---	---	---	---
Storm Water	4,373,221	3,192,226	1,180,995	63,947	12,659	1,232,283	179	---	---	---	1,819,648	---	---	---
Water and Sewer [3]	19,813,201	21,794,989	(1,981,788)	175,835	28,576	(1,834,529)	38,595	---	---	---	2,124,515	---	---	---
Total	**29,849,480**	**33,002,211**	**(3,152,731)**	**1,695,817**	**66,493**	**(1,523,407)**	**1,117,394**	**62,389**	**---**	**(1,783,444)**	**4,437,987**	**---**	**14,028**	**155,000**
Blue Earth														
Fitness Center	125,155	84,280	40,875	1,647	---	42,522	---	---	---	---	21,868	---	---	---
Liquor	1,414,217	1,313,148	101,069	3,986	22,628	82,427	---	---	---	---	---	---	20,678	35,000
Public Utilities Commission [29]	6,104,495	5,407,272	697,223	125,613	74,559	748,277	---	---	---	---	440,338	---	31,085	355,000
Sewer	933,048	672,886	260,162	732	107,487	153,407	---	---	---	(179,742)	739,742	631,457	73,054	703,000
Water [29]	661,195	662,292	(1,097)	23,047	58,294	(36,344)	---	---	---	---	399,730	85,858	49,963	177,499
Total	**9,238,110**	**8,139,878**	**1,098,232**	**155,025**	**262,968**	**990,289**	**---**	**---**	**---**	**(179,742)**	**1,601,678**	**717,315**	**174,780**	**1,270,499**
Bock														
Sewer	26,816	25,288	1,528	---	1,080	448	---	---	---	---	---	---	1,080	400
Water	18,318	6,719	11,599	---	9,275	2,324	---	---	---	---	---	---	9,275	3,400
Total	**45,134**	**32,007**	**13,127**	**---**	**10,355**	**2,772**	**---**	**---**	**---**	**---**	**---**	**---**	**10,355**	**3,800**
Borup														
Water, Sewer, and Refuse [1]	21,399	21,995	(596)	7,042	---	6,446	---	---	---	---	---	---	---	---
Total	**21,399**	**21,995**	**(596)**	**7,042**	**---**	**6,446**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bovey														
Refuse	92,165	46,424	45,741	537	---	46,278	---	---	---	(2,718)	---	---	---	---
Sewer	93,222	167,136	(73,914)	77,886	---	3,972	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	51,140	20,725	30,415	79,905	---	110,320	---	---	---	---	---	---	---	---
Total	**236,527**	**234,285**	**2,242**	**158,328**	**---**	**160,570**	**---**	**---**	**---**	**(2,718)**	**---**	**---**	**---**	**---**
Bowlus														
Garbage [0]	20,614	21,332	(718)	---	---	(718)	---	---	---	---	---	---	---	---
Sewer [0]	11,411	20,722	(9,311)	99	---	(9,212)	---	---	---	---	---	---	---	---
Water [0]	19,713	11,670	8,043	---	---	8,043	---	---	---	---	---	---	---	---
Total	**51,738**	**53,724**	**(1,986)**	**99**	**---**	**(1,887)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Boyd														
Cable T.V.	21,212	24,248	(3,036)	193	---	(2,843)	---	---	---	---	---	---	---	---
Liquor	312,929	310,183	2,746	10,001	---	12,747	---	---	---	---	4,857	---	---	---
Sewer	36,529	60,414	(23,885)	7,302	5,607	(22,190)	7,215	---	---	---	907	---	5,607	1,800
Water	49,722	48,192	1,530	7,880	33,555	(24,145)	7,215	---	---	---	907	---	33,555	9,000
Total	**420,392**	**443,037**	**(22,645)**	**25,376**	**39,162**	**(36,431)**	**14,430**	**---**	**---**	**---**	**6,671**	**---**	**39,162**	**10,800**
Braham														
Liquor	1,217,196	1,175,569	41,627	70,634	66,123	46,138	---	---	---	36,000	2,351	---	---	---
Sewer	284,451	286,591	(2,140)	459,364	8,235	448,989	---	459,039	---	---	1,120,238	778,000	8,235	12,000
Water	243,045	180,843	62,202	3,713	26,020	39,895	---	3,000	---	---	55,012	52,091	26,020	119,817
Total	**1,744,692**	**1,643,003**	**101,689**	**533,711**	**100,378**	**535,022**	**---**	**462,039**	**---**	**36,000**	**1,177,601**	**830,091**	**34,255**	**131,817**
Brainerd														
H.R.A. - Brainerd Oaks Fund [29]	---	3,061	(3,061)	24,207	---	21,146	---	---	---	---	---	---	---	---
H.R.A. - Housing Choice Vouchers Fund [29]	232,792	1,435,330	(1,202,538)	1,285,915	---	83,377	---	1,498,817	---	---	---	---	---	---
H.R.A. - Public Housing Fund [29]	656,840	1,313,154	(656,314)	576,825	8,604	(88,093)	---	576,704	---	---	218,706	---	8,604	20,256
Public Utilities Commission [29][30]	21,930,323	23,535,546	(1,605,223)	1,897,304	1,213,757	(921,676)	---	185,876	---	---	---	---	1,213,757	1,908,788
Total	**22,819,955**	**26,287,091**	**(3,467,136)**	**3,784,251**	**1,222,361**	**(905,246)**	**---**	**2,261,397**	**---**	**---**	**218,706**	**---**	**1,222,361**	**1,929,044**
Brandon														
Economic Development Authority	---	1,318	(1,318)	34	---	(1,284)	---	---	---	---	---	---	---	---
Liquor	445,866	401,274	44,592	1,484	---	46,076	---	---	---	(10,255)	---	---	---	---
Sewer	105,022	90,087	14,935	10,640	12,036	13,539	---	---	---	13,564	623,878	705,000	12,036	21,000
Water	80,987	43,829	37,158	1,526	30,954	7,730	---	---	---	---	1,141,445	---	30,954	---
Total	**631,875**	**536,508**	**95,367**	**13,684**	**42,990**	**66,061**	**---**	**---**	**---**	**3,309**	**1,765,323**	**705,000**	**42,990**	**21,000**
Breckenridge														
Electric	3,082,801	2,696,731	386,070	165,706	---	551,776	---	---	---	225,000	14,798	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	399,906	228,884	171,022	5,043	48,360	127,705	---	---	---	---	62,421	68,342	48,360	140,814
Storm Sewer	108,744	37,712	71,032	2,288	---	73,320	---	---	---	---	---	---	---	---
Water	623,818	736,243	(112,425)	54,695	---	(57,730)	---	---	---	---	203,556	---	---	---
Total	**4,215,269**	**3,699,570**	**515,699**	**227,732**	**48,360**	**695,071**	**---**	**---**	**---**	**225,000**	**280,775**	**68,342**	**48,360**	**140,814**
Breezy Point														
Sewer [0]	362,202	175,557	186,645	200,609	---	387,254	---	---	---	37,065	12,231	---	---	---
Total	**362,202**	**175,557**	**186,645**	**200,609**	**---**	**387,254**	**---**	**---**	**---**	**37,065**	**12,231**	**---**	**---**	**---**
Brewster														
Electric	440,227	451,056	(10,829)	1,368	6,161	(15,622)	---	---	---	---	53,111	---	5,549	20,000
Housing and Redevelopment Authority	13,475	8,344	5,131	195	2,565	2,761	---	---	---	(1,265)	---	---	2,565	4,843
Sewer	126,716	97,425	29,291	1,580	---	30,871	---	---	---	---	57,286	---	---	---
Water	69,060	103,129	(34,069)	188	---	(33,881)	---	---	---	---	40,141	---	---	---
Total	**649,478**	**659,954**	**(10,476)**	**3,331**	**8,726**	**(15,871)**	**---**	**---**	**---**	**(1,265)**	**150,538**	**---**	**8,114**	**24,843**
Bricelyn														
Sewer	66,248	34,166	32,082	56	---	32,138	---	---	---	80,000	992,635	1,186,925	---	---
Swimming Pool	31,505	46,824	(15,319)	---	---	(15,319)	---	---	---	(12,000)	8,602	---	---	---
Water	39,297	29,407	9,890	---	---	9,890	---	---	---	---	---	---	---	---
Total	**137,050**	**110,397**	**26,653**	**56**	**---**	**26,709**	**---**	**---**	**---**	**68,000**	**1,001,237**	**1,186,925**	**---**	**---**
Brook Park														
Municipal Water	21,999	17,587	4,412	---	1,883	2,529	---	---	---	6,888	24,475	---	1,883	2,000
Water Tower Project	---	---	---	---	---	---	---	---	---	(6,888)	---	---	---	---
Total	**21,999**	**17,587**	**4,412**	**---**	**1,883**	**2,529**	**---**	**---**	**---**	**---**	**24,475**	**---**	**1,883**	**2,000**
Brooklyn Center														
Earle Brown Heritage Center	1,963,500	2,593,559	(630,059)	73,746	---	(556,313)	---	49,566	---	(673,591)	878,046	---	---	---
Golf Course	190,995	283,197	(92,202)	230	---	(91,972)	---	---	---	---	---	---	---	---
Liquor	5,789,346	5,390,402	398,944	19,431	---	418,375	---	---	---	147,488	---	---	---	---
Recycling and Refuse	290,019	284,440	5,579	20	---	5,599	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,473,612	3,254,341	219,271	15,769	21,046	213,994	---	---	---	22,485	1,644,339	---	21,046	35,000
Storm Drainage Utility	1,620,970	1,406,343	214,627	23,214	---	237,841	---	---	---	9,912	975,744	---	---	---
Street Light Utility	278,962	232,716	46,246	18,839	---	65,085	---	---	---	125,442	---	---	---	---
Water Utility	1,948,067	1,757,434	190,633	59,520	63,141	187,012	---	---	---	42,007	1,127,897	---	63,141	105,000
Total	**15,555,471**	**15,202,432**	**353,039**	**210,769**	**84,187**	**479,621**	**---**	**49,566**	**---**	**(326,257)**	**4,626,026**	**---**	**84,187**	**140,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Brooklyn Park														
Public Utilities [27][3]	12,920,423	12,091,863	828,560	1,419,985	1,005,427	1,243,118	---	---	10,000	97,784	1,577,008	---	1,005,427	1,065,000
Recreation	1,904,777	2,082,029	(177,252)	43,441	---	(133,811)	---	---	---	(100,000)	350,971	---	---	---
Storm Sewer Utility	1,082,348	1,861,180	(778,832)	32,403	3,230	(749,659)	---	---	---	---	23,480	---	---	---
Street and Signal Light Utility	1,051,788	983,449	68,339	24,989	---	93,328	---	---	---	---	---	---	---	---
Total	**16,959,336**	**17,018,521**	**(59,185)**	**1,520,818**	**1,008,657**	**452,976**	**---**	**---**	**10,000**	**(2,216)**	**1,951,459**	**---**	**1,005,427**	**1,065,000**
Brooten														
Utility [1]	256,024	255,883	141	13	24,490	(24,336)	---	---	---	---	14,535	---	24,490	112,000
Total	**256,024**	**255,883**	**141**	**13**	**24,490**	**(24,336)**	**---**	**---**	**---**	**---**	**14,535**	**---**	**24,490**	**112,000**
Browerville														
Ambulance	130,329	103,197	27,132	7,533	---	34,665	---	---	---	23,799	102,731	---	---	---
Liquor	443,057	435,612	7,445	10,493	---	17,938	---	---	---	(7,495)	19,913	---	---	---
Refuse	43,678	39,775	3,903	313	---	4,216	---	---	---	---	---	---	---	---
Sewer	309,951	364,047	(54,096)	134,193	19,422	60,675	---	---	---	46,912	232,769	---	19,422	80,803
Storm Water Utility	20,747	7,992	12,755	150,012	12,617	150,150	---	---	---	(23,853)	275,881	---	12,617	2,508
Water	309,080	178,469	130,611	15,889	17,973	128,527	---	---	---	(10,346)	60,029	---	17,973	50,042
Total	**1,256,842**	**1,129,092**	**127,750**	**318,433**	**50,012**	**396,171**	**---**	**---**	**---**	**29,017**	**691,323**	**---**	**50,012**	**133,353**
Browns Valley														
Liquor	300,389	288,675	11,714	7,582	---	19,296	---	---	---	---	10,480	---	---	---
Refuse [0]	74,083	62,572	11,511	303	---	11,814	---	---	---	---	107	---	---	---
Wastewater	109,550	100,759	8,791	76,352	27,054	58,089	40,312	---	---	(5,762)	549,643	588,240	5,125	---
Water [0]	67,253	53,061	14,192	147	---	14,339	---	---	---	---	214	---	---	---
Total	**551,275**	**505,067**	**46,208**	**84,384**	**27,054**	**103,538**	**40,312**	**---**	**---**	**(5,762)**	**560,444**	**588,240**	**5,125**	**---**
Brownsdale														
Water and Sewer [3][*]	112,515	84,152	28,363	12,433	15,469	25,327	---	---	---	---	---	---	2,786	11,000
Total	**112,515**	**84,152**	**28,363**	**12,433**	**15,469**	**25,327**	**---**	**---**	**---**	**---**	**---**	**---**	**2,786**	**11,000**
Brownsville														
Recycle Collections Fund [0]	28,887	27,532	1,355	---	---	1,355	---	---	---	---	---	---	---	---
Sewer Capital [0]	56,075	---	56,075	2,263	37,821	20,517	---	---	---	(2,880)	---	---	37,821	25,000
Sewer Operations [0]	46,018	49,103	(3,085)	---	---	(3,085)	---	---	---	(2,304)	---	---	---	---
Total	**130,980**	**76,635**	**54,345**	**2,263**	**37,821**	**18,787**	**---**	**---**	**---**	**(5,184)**	**---**	**---**	**37,821**	**25,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Brownton														
Electric	478,303	446,581	31,722	1,288	15,396	17,614	---	---	---	4,000	42,570	---	13,887	26,000
Sewer	137,615	144,063	(6,448)	873	9,445	(15,020)	---	---	---	7,000	23,869	51,817	9,445	38,000
Water	67,977	79,993	(12,016)	1,845	2,932	(13,103)	---	---	---	9,000	---	---	2,932	10,000
Total	**683,895**	**670,637**	**13,258**	**4,006**	**27,773**	**(10,509)**	**---**	**---**	**---**	**20,000**	**66,439**	**51,817**	**26,264**	**74,000**
Buckman														
Water	11,929	5,680	6,249	---	---	6,249	---	---	---	---	---	---	---	---
Total	**11,929**	**5,680**	**6,249**	**---**	**---**	**6,249**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Buffalo														
Electric	12,048,929	10,394,982	1,653,947	92,271	264,621	1,481,597	12,165	22,538	233	950,000	503,133	---	264,621	1,003,466
Liquor	4,113,498	3,625,544	487,954	198,096	48,892	637,158	146,065	---	3,009	500,000	12,113	---	30,431	122,389
Water and Sewer [3]	4,017,213	4,362,605	(345,392)	144,431	2,611,502	(2,812,463)	14,467	---	443	489,203	3,138,381	3,575,000	2,611,502	1,152,546
Wild Marsh Golf Course	663,579	1,030,432	(366,853)	---	193,607	(560,460)	---	---	---	---	58,352	---	182,427	40,521
Total	**20,843,219**	**19,413,563**	**1,429,656**	**434,798**	**3,118,622**	**(1,254,168)**	**172,697**	**22,538**	**3,685**	**1,939,203**	**3,711,979**	**3,575,000**	**3,088,981**	**2,318,922**
Buffalo Lake														
Ambulance	88,860	107,479	(18,619)	8,233	---	(10,386)	---	---	---	(24,388)	---	---	---	---
Liquor	332,634	348,835	(16,201)	23,035	---	6,834	---	---	---	---	163,832	---	---	---
Sewer	35,530	145,017	(109,487)	105,702	8,647	(12,432)	---	---	---	---	16,300	---	8,647	300,785
Water	112,294	200,310	(88,016)	11,150	10,764	(87,630)	---	---	---	---	---	---	10,764	394,000
Total	**569,318**	**801,641**	**(232,323)**	**148,120**	**19,411**	**(103,614)**	**---**	**---**	**---**	**(24,388)**	**180,132**	**---**	**19,411**	**694,785**
Buhl														
Ambulance	65,833	55,584	10,249	925	---	11,174	---	---	---	10,000	---	---	---	---
Electric	627,710	582,634	45,076	5,159	---	50,235	---	---	---	---	3,954	---	---	---
Refuse	65,220	58,304	6,916	37	---	6,953	---	---	---	---	---	---	---	---
Sewer	189,131	239,994	(50,863)	1,018	---	(49,845)	---	---	---	(68,417)	68,925	---	---	---
Water	81,028	85,303	(4,275)	220	2,304	(6,359)	---	---	---	(277,068)	279,732	---	2,304	10,000
Total	**1,028,922**	**1,021,819**	**7,103**	**7,359**	**2,304**	**12,158**	**---**	**---**	**---**	**(335,485)**	**352,611**	**---**	**2,304**	**10,000**
Burnsville														
Golf Course	254,578	267,631	(13,053)	6,263	---	(6,790)	---	---	---	---	---	---	---	---
Ice Arena	939,392	1,320,505	(381,113)	13,125	---	(367,988)	---	---	---	---	---	---	---	---
Performing Arts Center	859,454	1,700,868	(841,414)	274,270	2,898	(570,042)	---	---	---	30,000	16,615	---	2,898	10,476
Sewer	4,817,718	7,513,701	(2,695,983)	339,301	41,695	(2,398,377)	---	---	---	218,376	141,371	1,224,393	36,305	485,745

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Sidewalk Snow Plowing	61,251	34,183	27,068	576	---	27,644	---	---	---	---	---	---	---	---
Storm Drainage	3,966,430	3,199,528	766,902	733,243	168,804	1,331,341	---	14,918	25,456	40,825	975,756	2,098,198	160,963	1,118,058
Street Lighting	443,748	347,731	96,017	5,604	90	101,531	---	---	---	(166,269)	---	---	---	---
Water	8,246,096	7,101,400	1,144,696	549,653	334,139	1,360,210	---	43,516	---	327,563	1,651,432	1,836,590	303,507	1,153,618
Total	**19,588,667**	**21,485,547**	**(1,896,880)**	**1,922,035**	**547,626**	**(522,471)**	**---**	**58,434**	**25,456**	**450,495**	**2,785,174**	**5,159,181**	**503,673**	**2,767,897**
Butterfield														
Liquor	220,520	211,524	8,996	3,701	---	12,697	---	---	---	---	---	---	---	---
Sewer	230,909	195,075	35,834	52,234	53,980	34,088	49,274	---	---	14,884	525,768	539,673	50,673	144,604
Water	144,288	109,773	34,515	14,783	18,817	30,481	11,283	---	---	14,884	22,769	---	18,817	32,500
Total	**595,717**	**516,372**	**79,345**	**70,718**	**72,797**	**77,266**	**60,557**	**---**	**---**	**29,768**	**548,537**	**539,673**	**69,490**	**177,104**
Byron														
Sewer	979,148	750,416	228,732	37,085	262,797	3,020	---	---	---	(29,716)	100,681	764,206	262,797	277,500
Water	461,453	435,509	25,944	51,136	70,634	6,446	---	---	---	(8,381)	42,041	215,546	70,634	77,500
Total	**1,440,601**	**1,185,925**	**254,676**	**88,221**	**333,431**	**9,466**	**---**	**---**	**---**	**(38,097)**	**142,722**	**979,752**	**333,431**	**355,000**
Caledonia														
Dump Site	39,361	40,121	(760)	---	---	(760)	---	---	---	---	---	---	---	---
Economic Development	---	---	---	12,950	3,169	9,781	---	---	---	---	---	---	3,169	26,206
Light	2,788,288	2,465,973	322,315	67,201	35,013	354,503	---	---	---	831,900	809,205	---	---	---
Liquor	596,265	588,939	7,326	---	---	7,326	---	---	---	---	2,543	---	---	---
Sewer	599,293	390,364	208,929	185	24,687	184,427	---	---	---	(800,000)	153,356	---	24,687	103,884
Water	367,609	296,778	70,831	10,000	5,154	75,677	---	---	10,000	---	1,974	---	5,154	330,000
Total	**4,390,816**	**3,782,175**	**608,641**	**90,336**	**68,023**	**630,954**	**---**	**---**	**10,000**	**31,900**	**967,078**	**---**	**33,010**	**460,090**
Callaway														
Liquor	526,421	489,171	37,250	3,090	---	40,340	---	---	---	11,956	---	---	---	---
Sewer	22,577	19,801	2,776	562	---	3,338	---	---	---	---	---	---	---	---
Water	60,500	93,006	(32,506)	203	18,563	(50,866)	---	---	---	(19,000)	---	---	18,563	21,570
Total	**609,498**	**601,978**	**7,520**	**3,855**	**18,563**	**(7,188)**	**---**	**---**	**---**	**(7,044)**	**---**	**---**	**18,563**	**21,570**
Calumet														
Radio Tower	79,083	12,930	66,153	---	---	66,153	---	---	---	40,000	---	---	---	---
Refuse	96	---	96	373	405	64	378	---	---	---	---	---	---	---
Sewer	77,475	76,352	1,123	5,516	---	6,639	2,481	---	3,036	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	24,418	13,442	10,976	---	7,242	3,734	---	---	51,589	---	50,824	---	---	---
Total	**181,072**	**102,724**	**78,348**	**5,889**	**7,647**	**76,590**	**2,859**	**---**	**54,625**	**40,000**	**50,824**	**---**	**---**	**---**
Cambridge														
Housing	241,096	259,686	(18,590)	947	---	(17,643)	---	133,165	---	---	77,179	---	---	---
Liquor	4,355,132	3,996,623	358,509	10,216	5,654	363,071	---	---	---	---	---	---	5,654	115,929
Sewer	2,106,022	1,939,544	166,478	114,070	101,322	179,226	---	---	---	60,497	16,189	293,137	97,153	1,096,266
Storm Sewer	285,593	351,125	(65,532)	976	45,064	(109,620)	---	---	---	---	---	188,012	45,064	464,711
Water	1,439,192	1,268,713	170,479	49,012	339,627	(120,136)	---	---	10,000	(85,230)	41,313	757,396	339,627	1,378,886
Total	**8,427,035**	**7,815,691**	**611,344**	**175,221**	**491,667**	**294,898**	**---**	**133,165**	**10,000**	**(24,733)**	**134,681**	**1,238,545**	**487,498**	**3,055,792**
Campbell														
Garbage	14,027	15,526	(1,499)	---	---	(1,499)	---	---	---	---	---	---	---	---
Sewer	8,166	21,160	(12,994)	4,183	---	(8,811)	3,293	---	---	---	---	---	---	---
Water	11,624	14,113	(2,489)	5,014	---	2,525	4,939	---	---	---	---	---	---	---
Total	**33,817**	**50,799**	**(16,982)**	**9,197**	**---**	**(7,785)**	**8,232**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Canby														
Sanitation	152,931	122,651	30,280	73	---	30,353	---	---	---	---	---	---	---	---
Sewer	225,081	183,361	41,720	164,162	46,361	159,521	74,639	---	---	---	1,314,326	1,323,657	46,361	69,517
Storm Sewer	121,304	2,261	119,043	28,181	---	147,224	---	---	---	---	101,734	---	---	---
Water	369,370	229,915	139,455	147,546	43,790	243,211	61,067	---	---	---	893,801	877,468	43,790	148,711
Total	**868,686**	**538,188**	**330,498**	**339,962**	**90,151**	**580,309**	**135,706**	**---**	**---**	**---**	**2,309,861**	**2,201,125**	**90,151**	**218,228**
Cannon Falls														
Ambulance	408,042	450,653	(42,611)	10,123	---	(32,488)	---	---	---	---	157,682	---	---	---
Deputy Registrar	93,347	96,332	(2,985)	---	---	(2,985)	---	---	---	---	---	---	---	---
Disposal	1,021,657	890,341	131,316	102,128	249,755	(16,311)	---	---	---	22,724	216,712	573,177	249,755	667,552
Recycling Program	84,019	65,483	18,536	556	---	19,092	---	---	---	---	---	---	---	---
Storm Water	118,461	14,046	104,415	11	6,145	98,281	---	---	---	---	207,897	335,965	6,145	11,131
Water	595,588	657,307	(61,719)	128,730	100,197	(33,186)	---	---	---	104,024	268,808	751,059	100,197	3,755,827
Total	**2,321,114**	**2,174,162**	**146,952**	**241,548**	**356,097**	**32,403**	**---**	**---**	**---**	**126,748**	**851,099**	**1,660,201**	**356,097**	**4,434,510**
Canton														
Liquor	81,839	85,620	(3,781)	1,854	---	(1,927)	---	---	---	---	---	---	---	---
Refuse	19,818	14,772	5,046	---	---	5,046	---	---	---	---	---	---	---	---
Sewer	64,041	104,015	(39,974)	---	17,189	(57,163)	---	---	---	---	---	---	17,189	6,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	29,752	36,591	(6,839)	2,019	1,711	(6,531)	---	---	---	2,524	---	---	1,711	4,558
Total	**195,450**	**240,998**	**(45,548)**	**3,873**	**18,900**	**(60,575)**	**---**	**---**	**---**	**2,524**	**---**	**---**	**18,900**	**10,558**
Carlos														
Utilities	111,892	93,149	18,743	203	50,252	(31,306)	---	---	---	60,200	6,731	718,475	---	---
Total	**111,892**	**93,149**	**18,743**	**203**	**50,252**	**(31,306)**	**---**	**---**	**---**	**60,200**	**6,731**	**718,475**	**---**	**---**
Carlton														
Ambulance	237,379	221,430	15,949	30,610	1,403	45,156	---	---	---	---	69,305	---	1,403	70,436
Cemetery	13,325	11,199	2,126	80	---	2,206	---	---	---	---	---	---	---	---
Sewer	154,996	162,255	(7,259)	31,617	35,405	(11,047)	20,910	---	662	---	---	---	35,405	9,770
Water	260,686	92,664	168,022	19,987	59,958	128,051	12,925	---	409	---	2,712	---	59,958	103,230
Total	**666,386**	**487,548**	**178,838**	**82,294**	**96,766**	**164,366**	**33,835**	**---**	**1,071**	**---**	**72,017**	**---**	**96,766**	**183,436**
Carver														
Sewer	381,786	463,938	(82,152)	745,546	66,353	597,041	---	---	---	(125,615)	2,038,780	---	66,353	383,361
Storm Water	127,389	68,921	58,468	188,580	33,052	213,996	---	---	---	94,246	110,720	---	33,052	50,000
Water	633,690	696,573	(62,883)	959,018	297,474	598,661	---	---	---	115,499	456,668	---	297,474	529,639
Total	**1,142,865**	**1,229,432**	**(86,567)**	**1,893,144**	**396,879**	**1,409,698**	**---**	**---**	**---**	**84,130**	**2,606,168**	**---**	**396,879**	**963,000**
Cass Lake														
Sewer	205,448	138,047	67,401	36,522	9,106	94,817	---	---	---	(305,328)	---	---	9,106	36,340
Water	200,930	130,587	70,343	---	15,660	54,683	---	---	---	---	---	---	15,660	46,000
Total	**406,378**	**268,634**	**137,744**	**36,522**	**24,766**	**149,500**	**---**	**---**	**---**	**(305,328)**	**---**	**---**	**24,766**	**82,340**
Cedar Mills														
Sewer	24,335	48,678	(24,343)	1,068	8,126	(31,401)	---	---	---	---	---	---	8,126	2,500
Total	**24,335**	**48,678**	**(24,343)**	**1,068**	**8,126**	**(31,401)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,126**	**2,500**
Center City														
Sewer [0]	95,334	97,754	(2,420)	917	---	(1,503)	---	---	---	25,551	---	---	---	---
Water [0]	53,864	91,787	(37,923)	---	---	(37,923)	---	---	---	25,557	---	---	---	---
Total	**149,198**	**189,541**	**(40,343)**	**917**	**---**	**(39,426)**	**---**	**---**	**---**	**51,108**	**---**	**---**	**---**	**---**
Centerville														
Sewer	337,785	438,610	(100,825)	51,431	---	(49,394)	---	---	---	---	---	---	---	---
Storm Water	75,719	85,167	(9,448)	2,475	---	(6,973)	---	---	---	99,500	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	277,217	373,184	(95,967)	75,755	---	(20,212)	---	---	2,971	---	56,427	---	---	---
Total	**690,721**	**896,961**	**(206,240)**	**129,661**	**---**	**(76,579)**	**---**	**---**	**2,971**	**99,500**	**56,427**	**---**	**---**	**---**
Ceylon														
Electric	205,804	215,460	(9,656)	3,030	---	(6,626)	---	---	---	7,894	---	---	---	---
Sewer	52,051	34,209	17,842	41,898	15,914	43,826	41,314	---	---	15,579	---	---	14,654	45,000
Water	25,570	63,737	(38,167)	28,516	847	(10,498)	26,427	---	---	22,474	---	---	847	10,480
Total	**283,425**	**313,406**	**(29,981)**	**73,444**	**16,761**	**26,702**	**67,741**	**---**	**---**	**45,947**	**---**	**---**	**15,501**	**55,480**
Champlin														
Recycling	339,531	344,114	(4,583)	61,713	---	57,130	---	---	---	---	---	---	---	---
Refuse Collection	1,364,866	1,201,178	163,688	34,618	3,447	194,859	---	---	---	---	---	---	---	---
Sewer Utility	2,144,286	1,991,035	153,251	166,366	---	319,617	---	---	---	80,000	---	---	---	---
Water Utility	2,016,930	1,568,185	448,745	460,301	75,891	833,155	---	---	---	239,329	1,009,026	---	75,891	230,000
Total	**5,865,613**	**5,104,512**	**761,101**	**722,998**	**79,338**	**1,404,761**	**---**	**---**	**---**	**319,329**	**1,009,026**	**---**	**75,891**	**230,000**
Chandler														
Apartment	37,823	34,174	3,649	955	---	4,604	---	---	---	78,218	---	---	---	---
Sewer	139,775	109,139	30,636	3,851	8,904	25,583	---	---	---	---	22,021	---	8,904	66,000
Water	66,056	46,814	19,242	677	---	19,919	---	---	---	---	15,191	---	---	---
Total	**243,654**	**190,127**	**53,527**	**5,483**	**8,904**	**50,106**	**---**	**---**	**---**	**78,218**	**37,212**	**---**	**8,904**	**66,000**
Chanhassen														
Sewer	2,297,677	3,313,399	(1,015,722)	99,730	3,930	(919,922)	---	---	---	313,010	69,455	---	3,930	65,000
Surface Water Management	534,473	1,153,594	(619,121)	26,084	19,521	(612,558)	---	---	---	629,414	72,281	---	---	---
Water	2,611,327	3,121,927	(510,600)	105,125	460,028	(865,503)	---	---	9,393	792,166	558,940	9,822,339	460,028	635,000
Total	**5,443,477**	**7,588,920**	**(2,145,443)**	**230,939**	**483,479**	**(2,397,983)**	**---**	**---**	**9,393**	**1,734,590**	**700,676**	**9,822,339**	**463,958**	**700,000**
Chaska														
Chaska.net Internet Service Provider	689,673	639,339	50,334	---	---	50,334	---	---	---	---	74,934	---	---	---
Community Center	2,821,081	3,814,045	(992,964)	1,689	127,419	(1,118,694)	---	---	---	(213,000)	14,998	---	127,419	---
Electric	28,885,102	26,838,747	2,046,355	243,108	74,364	2,215,099	---	---	---	606,351	1,068,662	3,535,000	74,364	---
Par 30 Golf Course	144,726	172,899	(28,173)	---	---	(28,173)	---	---	---	---	---	---	---	---
Sewer	2,807,185	2,721,093	86,092	10,844	---	96,936	---	---	---	114,400	---	---	---	---
Storm Water Utility	504,604	438,394	66,210	4,324	---	70,534	---	---	---	200,000	---	---	---	---
Town Course Golf Course	1,557,948	2,048,169	(490,221)	2,500	---	(487,721)	---	---	---	(84,651)	56,448	---	---	---
Turbine Generator	2,156,067	112,778	2,043,289	243,669	1,499,637	787,321	---	---	---	455,000	---	---	1,499,637	940,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	2,387,700	2,049,004	338,696	13,973	581,114	(228,445)	---	---	---	(569,295)	1,009,301	11,435,000	581,114	11,800,000
Total	**41,954,086**	**38,834,468**	**3,119,618**	**520,107**	**2,282,534**	**1,357,191**	**---**	**---**	**---**	**508,805**	**2,224,343**	**14,970,000**	**2,282,534**	**12,740,000**
Chatfield														
Garbage	185,462	171,478	13,984	18,551	---	32,535	---	---	---	13,400	---	---	---	---
Sewer	623,903	278,827	345,076	75,476	---	420,552	---	---	---	390,150	---	---	---	---
Sewer - No Fault Back	---	---	---	333	---	333	---	---	---	(6,000)	---	---	---	---
Sewer Infrastructure	---	328,192	(328,192)	26,040	221,374	(523,526)	---	---	---	(400,289)	5,344	7,005,000	221,374	245,103
Water	218,825	110,189	108,636	43,821	---	152,457	---	---	---	104,050	---	---	---	---
Water Infrastructure	---	90,188	(90,188)	19,922	---	(70,266)	---	---	---	53,955	26,985	---	---	---
Total	**1,028,190**	**978,874**	**49,316**	**184,143**	**221,374**	**12,085**	**---**	**---**	**---**	**155,266**	**32,329**	**7,005,000**	**221,374**	**245,103**
Chisago City														
Deputy Registrar	224,765	198,626	26,139	566	---	26,705	---	---	---	21,000	---	---	---	---
Sewer	537,767	668,943	(131,176)	77,766	211,716	(265,126)	35,000	---	---	52,830	3,287	---	---	---
Water	283,691	492,107	(208,416)	35,910	---	(172,506)	---	---	---	230,735	6,574	---	---	---
Total	**1,046,223**	**1,359,676**	**(313,453)**	**114,242**	**211,716**	**(410,927)**	**35,000**	**---**	**---**	**304,565**	**9,861**	**---**	**---**	**---**
Chisholm														
Garbage	464,906	445,330	19,576	15,197	---	34,773	---	---	---	---	---	---	---	---
Sewer	998,243	826,558	171,685	4,158	36,749	139,094	---	---	---	(59,620)	---	---	36,749	148,280
Water	552,200	416,738	135,462	6,505	67,223	74,744	---	---	---	(48,377)	452,901	575,000	67,223	54,400
Total	**2,015,349**	**1,688,626**	**326,723**	**25,860**	**103,972**	**248,611**	**---**	**---**	**---**	**(107,997)**	**452,901**	**575,000**	**103,972**	**202,680**
Chokio														
Garbage	45,245	44,563	682	---	---	682	---	---	---	---	---	---	---	---
Sewer	67,003	62,919	4,084	7,111	17,154	(5,959)	632	---	---	---	---	364,800	17,154	417,500
Storm Sewer	30,907	26,669	4,238	---	31,543	(27,305)	---	---	---	---	---	555,200	31,543	608,500
Water	122,207	73,594	48,613	16,806	17,716	47,703	15,556	---	---	---	7,455	---	17,716	53,568
Total	**265,362**	**207,745**	**57,617**	**23,917**	**66,413**	**15,121**	**16,188**	**---**	**---**	**---**	**7,455**	**920,000**	**66,413**	**1,079,568**
Circle Pines														
Gas	3,380,687	3,185,879	194,808	11,124	43,871	162,061	---	---	---	---	56,538	---	43,871	430,000
Sewer	650,024	585,396	64,628	3,989	31,442	37,175	---	---	---	---	3,612	---	31,442	25,000
Solid Waste	385,333	331,890	53,443	21,561	---	75,004	---	---	---	---	---	---	---	---
Storm Water	123,546	178,479	(54,933)	54,014	15,960	(16,879)	---	---	---	---	---	---	15,960	5,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	485,974	424,430	61,544	71,638	26,009	107,173	---	---	---	---	49,946	---	26,009	20,000
Total	**5,025,564**	**4,706,074**	**319,490**	**162,326**	**117,282**	**364,534**	**---**	**---**	**---**	**---**	**110,096**	**---**	**117,282**	**480,000**
Clara City														
Ambulance	103,548	100,861	2,687	3,501	---	6,188	---	---	---	---	---	---	---	---
Care Center [14]	4,195,082	4,218,456	(23,374)	33,260	33,240	(23,354)	---	---	9,874	25,000	281,972	---	31,263	---
Congregate Housing	386,154	243,054	143,100	466	24,279	119,287	---	---	---	---	60,166	---	24,279	100,873
Sewer	168,485	199,556	(31,071)	61,808	24,367	6,370	51,935	---	3,085	(17,807)	---	---	24,367	114,370
Water	271,597	235,513	36,084	24,491	34,047	26,528	22,328	---	1,326	(10,593)	8,235	---	34,047	122,000
Total	**5,124,866**	**4,997,440**	**127,426**	**123,526**	**115,933**	**135,019**	**74,263**	**---**	**14,285**	**(3,400)**	**350,373**	**---**	**113,956**	**337,243**
Claremont														
Sewer Utility	86,524	187,998	(101,474)	80,000	62,135	(83,609)	80,000	---	---	(9,209)	---	---	62,135	20,000
Water Utility	131,013	95,976	35,037	101,620	54,756	81,901	597	---	---	9,209	---	---	54,756	33,893
Total	**217,537**	**283,974**	**(66,437)**	**181,620**	**116,891**	**(1,708)**	**80,597**	**---**	**---**	**---**	**---**	**---**	**116,891**	**53,893**
Clarissa														
Gas	173,640	109,824	63,816	1,418	31,240	33,994	---	---	---	12,000	---	---	31,240	40,000
Liquor	364,387	371,484	(7,097)	3,928	---	(3,169)	---	---	---	---	4,190	---	---	---
Sewer	98,508	58,007	40,501	14,542	34,396	20,647	13,981	---	---	(5,600)	---	---	34,396	44,570
Water	112,053	84,037	28,016	218	36,912	(8,678)	---	---	---	5,600	1,058	---	36,912	16,430
Total	**748,588**	**623,352**	**125,236**	**20,106**	**102,548**	**42,794**	**13,981**	**---**	**---**	**12,000**	**5,248**	**---**	**102,548**	**101,000**
Clarkfield														
Clarkfield Care Center	3,715,453	3,636,618	78,835	142,566	78,935	142,466	---	---	---	---	64,213	---	71,245	220,000
Economic Development Authority Apartments	93,350	56,019	37,331	75	33,433	3,973	---	---	---	---	---	---	33,433	32,044
Sewer	119,903	132,209	(12,306)	29,883	4,527	13,050	28,263	---	---	---	5,847	---	4,527	182,881
Water	123,277	179,791	(56,514)	51,399	13,907	(19,022)	39,323	---	---	---	3,872	---	13,907	452,600
Total	**4,051,983**	**4,004,637**	**47,346**	**223,923**	**130,802**	**140,467**	**67,586**	**---**	**---**	**---**	**73,932**	**---**	**123,112**	**887,525**
Clarks Grove														
Garbage	33,045	28,981	4,064	45	---	4,109	---	---	---	---	---	---	---	---
Sewer	45,414	12,212	33,202	2,620	---	35,822	---	---	---	---	---	---	---	---
Storm Sewer	4,690	456	4,234	506	---	4,740	---	---	---	---	---	---	---	---
Water	81,336	20,970	60,366	3,281	---	63,647	---	---	---	---	4,326	---	---	---
Total	**164,485**	**62,619**	**101,866**	**6,452**	**---**	**108,318**	**---**	**---**	**---**	**---**	**4,326**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Clear Lake														
Sewer	235,723	124,384	111,339	33,451	31,955	112,835	---	---	---	---	26,308	---	25,550	61,743
Water	92,068	57,077	34,991	3,483	4,590	33,884	---	---	---	---	2,328	---	4,590	23,000
Total	**327,791**	**181,461**	**146,330**	**36,934**	**36,545**	**146,719**	**---**	**---**	**---**	**---**	**28,636**	**---**	**30,140**	**84,743**
Clearbrook														
Liquor	482,506	445,522	36,984	---	---	36,984	---	---	---	20,000	2,243	---	---	2,447
Natural Gas	362,705	307,782	54,923	---	5,313	49,610	---	---	---	25,000	5,178	---	5,313	10,000
Sewer	86,314	56,927	29,387	303	7,842	21,848	---	---	---	10,360	---	155,000	7,242	170,000
Water	68,643	62,317	6,326	---	---	6,326	---	---	---	---	8,820	---	---	---
Total	**1,000,168**	**872,548**	**127,620**	**303**	**13,155**	**114,768**	**---**	**---**	**---**	**55,360**	**16,241**	**155,000**	**12,555**	**182,447**
Clearwater														
Refuse and Recycling	77,323	87,583	(10,260)	13,633	---	3,373	---	---	---	---	---	---	---	---
Sewer	786,288	342,106	444,182	127,596	139,021	432,757	56,237	44,263	---	(15,015)	46,565	3,753	139,021	457,253
Storm Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	159,735	71,730	88,005	22,901	12,669	98,237	---	---	---	(3,780)	---	---	12,669	41,000
Total	**1,023,346**	**501,419**	**521,927**	**164,130**	**151,690**	**534,367**	**56,237**	**44,263**	**---**	**(18,795)**	**46,565**	**3,753**	**151,690**	**498,253**
Clements														
Water and Sewer [3]	36,605	31,534	5,071	539	---	5,610	---	---	---	---	4,611	---	---	---
Total	**36,605**	**31,534**	**5,071**	**539**	**---**	**5,610**	**---**	**---**	**---**	**---**	**4,611**	**---**	**---**	**---**
Cleveland														
Liquor	185,728	216,630	(30,902)	15,903	---	(14,999)	---	---	---	---	---	---	---	---
Sewer	100,560	97,498	3,062	6,883	14,087	(4,142)	4,010	---	---	---	112,348	---	13,092	16,843
Water	150,677	109,457	41,220	2,386	43,154	452	5,087	---	---	---	493,912	478,714	40,641	60,000
Total	**436,965**	**423,585**	**13,380**	**25,172**	**57,241**	**(18,689)**	**9,097**	**---**	**---**	**---**	**606,260**	**478,714**	**53,733**	**76,843**
Climax														
Garbage	17,735	18,113	(378)	17	---	(361)	---	---	---	---	---	---	---	---
Sewer	40,095	36,813	3,282	285	1,486	2,081	---	---	---	---	29,018	---	1,486	4,000
Water	41,708	33,928	7,780	194	---	7,974	---	---	---	---	---	---	---	---
Total	**99,538**	**88,854**	**10,684**	**496**	**1,486**	**9,694**	**---**	**---**	**---**	**---**	**29,018**	**---**	**1,486**	**4,000**
Clinton														
Garbage	19,622	17,475	2,147	---	---	2,147	---	---	---	---	---	---	---	---
Sewer	65,265	69,288	(4,023)	---	45,284	(49,307)	---	---	---	---	---	---	45,284	15,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	60,556	50,728	9,828	---	1,939	7,889	---	---	---	---	20,228	---	1,939	17,100
Total	**145,443**	**137,491**	**7,952**	**---**	**47,223**	**(39,271)**	**---**	**---**	**---**	**---**	**20,228**	**---**	**47,223**	**32,100**
Clontarf														
Liquor	376,682	392,426	(15,744)	9,000	651	(7,395)	---	---	---	(3,477)	---	---	651	5,007
Refuse	---	9,042	(9,042)	10,933	---	1,891	---	---	---	---	---	---	---	---
Sewer	32,208	64,245	(32,037)	27,975	20,625	(24,687)	---	---	---	28,395	---	---	20,625	7,000
Total	**408,890**	**465,713**	**(56,823)**	**47,908**	**21,276**	**(30,191)**	**---**	**---**	**---**	**24,918**	**---**	**---**	**21,276**	**12,007**
Cloquet														
Sewer	1,341,226	1,331,581	9,645	98,021	---	107,666	28,121	---	---	108,582	400,961	---	---	---
Storm Water	245,170	110,501	134,669	---	---	134,669	---	---	---	27,000	---	---	---	---
Water	3,211,874	3,224,702	(12,828)	122,100	143,288	(34,016)	---	---	---	34,634	288,490	---	133,449	1,520,000
Total	**4,798,270**	**4,666,784**	**131,486**	**220,121**	**143,288**	**208,319**	**28,121**	**---**	**---**	**170,216**	**689,451**	**---**	**133,449**	**1,520,000**
Cobden														
Water and Sewer [3]	19,991	11,043	8,948	---	5,126	3,822	---	---	---	---	---	---	3,863	---
Total	**19,991**	**11,043**	**8,948**	**---**	**5,126**	**3,822**	**---**	**---**	**---**	**---**	**---**	**---**	**3,863**	**---**
Cohasset														
Natural Gas	961,829	709,252	252,577	1,696	70,377	183,896	---	---	---	---	87,043	---	70,377	1,402,330
Sewer	346,564	283,426	63,138	12,759	---	75,897	---	---	---	---	---	---	---	---
Water	222,963	212,244	10,719	10,263	---	20,982	---	---	---	---	---	---	---	---
Total	**1,531,356**	**1,204,922**	**326,434**	**24,718**	**70,377**	**280,775**	**---**	**---**	**---**	**---**	**87,043**	**---**	**70,377**	**1,402,330**
Cokato														
Sewer	567,292	694,850	(127,558)	36,095	28,381	(119,844)	---	---	---	3,260	---	---	28,381	159,802
Water	720,200	521,866	198,334	44,889	109,110	134,113	---	---	---	3,260	---	---	109,110	252,000
Total	**1,287,492**	**1,216,716**	**70,776**	**80,984**	**137,491**	**14,269**	**---**	**---**	**---**	**6,520**	**---**	**---**	**137,491**	**411,802**
Cold Spring														
Sewer	928,499	879,340	49,159	141,327	120,558	69,928	---	---	---	104,746	130,784	---	120,558	480,000
Water	360,350	430,977	(70,627)	31,847	---	(38,780)	---	---	---	120,915	---	---	---	---
Total	**1,288,849**	**1,310,317**	**(21,468)**	**173,174**	**120,558**	**31,148**	**---**	**---**	**---**	**225,661**	**130,784**	**---**	**120,558**	**480,000**
Coleraine														
Golf Course [0]	50,000	---	50,000	---	---	50,000	---	---	---	50,000	---	---	---	---
Public Utilities [3][0]	482,266	357,337	124,929	---	155,411	(30,482)	---	---	---	---	6,105	---	38,306	111,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Waste Management [0]	70,212	61,486	8,726	---	---	8,726	---	---	---	---	---	---	---	---
Total	**602,478**	**418,823**	**183,655**	**---**	**155,411**	**28,244**	**---**	**---**	**---**	**50,000**	**6,105**	**---**	**38,306**	**111,000**
Cologne														
Internet Service Provider	22,226	41,503	(19,277)	---	4,000	(23,277)	---	---	---	---	40,520	---	4,000	---
Sanitary Sewer	288,321	282,098	6,223	541	20,874	(14,110)	---	---	---	(45,342)	---	---	20,874	83,630
Storm Sewer	19,310	8,094	11,216	397	---	11,613	---	---	---	---	---	---	---	---
Water	280,862	200,929	79,933	1,619	80,798	754	---	---	---	(95,346)	78,382	---	80,798	55,000
Total	**610,719**	**532,624**	**78,095**	**2,557**	**105,672**	**(25,020)**	**---**	**---**	**---**	**(140,688)**	**118,902**	**---**	**105,672**	**138,630**
Columbia Heights														
Liquor	8,494,962	7,873,542	621,420	1,500	237,147	385,773	---	---	---	98,955	11,099	---	237,147	150,000
Refuse	1,682,178	1,504,531	177,647	87,163	---	264,810	---	---	---	117,859	---	---	---	---
Sewer	1,521,142	1,662,711	(141,569)	60,042	---	(81,527)	---	---	---	138,905	448,083	---	---	---
Storm Sewer	349,964	288,054	61,910	5,354	12,245	55,019	---	---	---	(8,750)	86,184	---	12,245	157,775
Water	2,529,993	2,268,270	261,723	34,505	58,425	237,803	---	---	---	133,020	427,862	---	58,425	666,203
Total	**14,578,239**	**13,597,108**	**981,131**	**188,564**	**307,817**	**861,878**	**---**	**---**	**---**	**479,989**	**973,228**	**---**	**307,817**	**973,978**
Columbus														
Sewer	30,557	120,057	(89,500)	117	---	(89,383)	---	---	---	---	---	---	---	---
Water	29,532	115,530	(85,998)	---	---	(85,998)	---	---	---	---	---	---	---	---
Total	**60,089**	**235,587**	**(175,498)**	**117**	**---**	**(175,381)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Comfrey														
Sewer	74,748	41,119	33,629	483,158	1,035	515,752	---	---	482,307	---	1,024,815	521,158	1,035	20,130
Water	45,424	30,242	15,182	13,715	12,149	16,748	---	---	---	---	8,595	---	12,149	11,000
Total	**120,172**	**71,361**	**48,811**	**496,873**	**13,184**	**532,500**	**---**	**---**	**482,307**	**---**	**1,033,410**	**521,158**	**13,184**	**31,130**
Comstock														
Garbage	9,230	4,450	4,780	---	---	4,780	1,022	---	---	---	---	---	---	---
Recycling	978	790	188	1,622	---	1,810	---	---	1,622	---	---	---	---	---
Sewer	29,555	15,461	14,094	40	6,222	7,912	40	---	---	---	---	---	6,182	14,106
Water	8,401	---	8,401	---	1,864	6,537	---	---	---	---	---	---	---	---
Total	**48,164**	**20,701**	**27,463**	**1,662**	**8,086**	**21,039**	**1,062**	**---**	**1,622**	**---**	**---**	**---**	**6,182**	**14,106**
Conger														
Liquor	352,476	349,949	2,527	4,362	---	6,889	---	---	---	3,600	---	---	---	---
Sewer	65,295	10,470	54,825	281	31,228	23,878	---	---	---	---	---	---	31,228	11,918

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	12,876	8,645	4,231	---	---	4,231	---	---	---	(49,445)	---	---	---	---
Total	**430,647**	**369,064**	**61,583**	**4,643**	**31,228**	**34,998**	**---**	**---**	**---**	**(45,845)**	**---**	**---**	**31,228**	**11,918**
Cook														
Liquor	1,424,364	1,277,962	146,402	5,127	---	151,529	---	---	---	20,000	---	---	---	---
Refuse	56	---	56	---	---	56	---	---	---	---	---	---	---	---
Sewer	208,513	181,034	27,479	---	43,768	(16,289)	---	50,000	---	(12,250)	131,307	---	43,768	38,200
Water	210,550	218,575	(8,025)	---	36,005	(44,030)	---	---	---	(32,250)	38,429	---	36,005	10,800
Water/Sewer Line Replacement	36,322	---	36,322	---	---	36,322	---	---	---	24,500	---	---	---	---
Total	**1,879,805**	**1,677,571**	**202,234**	**5,127**	**79,773**	**127,588**	**---**	**50,000**	**---**	**---**	**169,736**	**---**	**79,773**	**49,000**
Coon Rapids														
Golf Course	2,218,344	2,170,147	48,197	69,807	247,001	(128,997)	---	---	---	(5,300,000)	5,246,965	---	212,005	---
Sewer	6,053,657	5,836,625	217,032	249,562	---	466,594	---	---	---	(82,276)	1,622,072	---	---	---
Storm Water Drainage	1,358,007	1,229,487	128,520	91,265	3,274	216,511	---	---	---	(31,844)	260,028	---	---	---
Water	4,920,617	4,988,747	(68,130)	26,318	482,904	(524,716)	---	---	---	---	340,179	---	394,424	835,000
Total	**14,550,625**	**14,225,006**	**325,619**	**436,952**	**733,179**	**29,392**	**---**	**---**	**---**	**(5,414,120)**	**7,469,244**	**---**	**606,429**	**835,000**
Correll														
Water	8,889	3,678	5,211	---	---	5,211	---	---	---	---	---	---	---	---
Total	**8,889**	**3,678**	**5,211**	**---**	**---**	**5,211**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cosmos														
Fire	87,352	94,614	(7,262)	35,222	---	27,960	---	---	6,981	---	105,362	---	---	---
Sewer	46,693	59,617	(12,924)	3,081	---	(9,843)	---	---	---	---	---	---	---	---
Water	136,319	126,982	9,337	1,313	19,441	(8,791)	---	---	---	---	26,559	---	19,441	80,299
Total	**270,364**	**281,213**	**(10,849)**	**39,616**	**19,441**	**9,326**	**---**	**---**	**6,981**	**---**	**131,921**	**---**	**19,441**	**80,299**
Cottage Grove														
Cottage Grove E.M.S.	1,109,632	1,070,552	39,080	10,499	25,855	23,724	---	---	---	3,600	98,852	---	---	---
Golf Course	1,393,108	1,511,190	(118,082)	6,096	46,923	(158,909)	---	---	---	---	116,910	---	45,163	190,000
Sewer Operating	2,206,105	2,395,685	(189,580)	61,225	---	(128,355)	---	---	---	29,200	---	---	---	---
Street Light	486,670	669,400	(182,730)	80,376	---	(102,354)	---	---	---	9,000	---	---	---	---
Water Operating	1,844,415	2,010,161	(165,746)	468,147	49,990	252,411	---	---	2,212	(69,200)	502,398	---	48,414	170,000
Total	**7,039,930**	**7,656,988**	**(617,058)**	**626,343**	**122,768**	**(113,483)**	**---**	**---**	**2,212**	**(27,400)**	**718,160**	**---**	**93,577**	**360,000**
Cottonwood														
Sewer	184,752	158,607	26,145	6,539	15,499	17,185	---	---	---	13,746	33,555	---	15,499	43,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	119,116	150,560	(31,444)	3,074	---	(28,370)	---	---	---	(13,746)	167,919	---	---	---
Total	**303,868**	**309,167**	**(5,299)**	**9,613**	**15,499**	**(11,185)**	**---**	**---**	**---**	**---**	**201,474**	**---**	**15,499**	**43,000**
Courtland														
Utility [3]	189,783	310,727	(120,944)	36,718	9,849	(94,075)	---	---	---	---	11,205	---	9,849	454,368
Total	**189,783**	**310,727**	**(120,944)**	**36,718**	**9,849**	**(94,075)**	**---**	**---**	**---**	**---**	**11,205**	**---**	**9,849**	**454,368**
Cromwell														
Liquor	467,069	397,386	69,683	10,179	238	79,624	---	---	---	75,000	---	---	---	---
Sewer	47,966	16,088	31,878	---	---	31,878	---	---	---	63,000	---	---	---	---
Water	46,063	17,361	28,702	---	---	28,702	---	---	---	4,250	---	---	---	---
Total	**561,098**	**430,835**	**130,263**	**10,179**	**238**	**140,204**	**---**	**---**	**---**	**142,250**	**---**	**---**	**---**	**---**
Crookston														
CHEDA - Economic Development	71,653	538,928	(467,275)	398,853	---	(68,422)	---	---	---	(80,000)	---	---	---	---
CHEDA - Housing Programs	334,383	1,306,974	(972,591)	984,119	---	11,528	---	970,215	---	---	100,189	---	---	---
Crookston Civic Arena LLC	314,147	1,058,954	(744,807)	---	158,789	(903,596)	---	---	---	(358,262)	116,786	---	158,789	---
Sewer	422,988	337,783	85,205	16,195	9,307	92,093	---	---	---	---	297,206	---	9,307	93,900
Water	1,282,859	1,029,589	253,270	42,493	35,592	260,171	---	---	3,000	122,781	128,839	---	35,592	115,000
Total	**2,426,030**	**4,272,228**	**(1,846,198)**	**1,441,660**	**203,688**	**(608,226)**	**---**	**970,215**	**3,000**	**(315,481)**	**643,020**	**---**	**203,688**	**208,900**
Crosby														
Deputy Registrar	70,578	74,211	(3,633)	263	110	(3,480)	---	---	---	---	---	---	---	---
Range Collectors	166,529	160,059	6,470	510	13,761	(6,781)	---	---	---	---	---	---	---	---
Sanitation	---	---	---	93	---	93	---	---	---	---	---	---	---	---
Sewer	265,223	403,980	(138,757)	---	168	(138,925)	---	---	---	---	---	---	---	---
Storm Drainage	47,248	21,906	25,342	16,725	17	42,050	---	---	---	30,000	---	---	---	---
Water	303,521	303,618	(97)	1,106,587	30,262	1,076,228	---	917,068	121,331	---	577	---	30,262	139,732
Total	**853,099**	**963,774**	**(110,675)**	**1,124,178**	**44,318**	**969,185**	**---**	**917,068**	**121,331**	**30,000**	**577**	**---**	**30,262**	**139,732**
Crosslake														
Communications	3,518,271	3,455,051	63,220	83,231	187,067	(40,616)	---	---	---	272,055	308,591	---	187,067	275,000
Sewer	204,736	424,972	(220,236)	216,030	93,232	(97,438)	215,278	---	---	---	11,346	---	91,294	115,000
Total	**3,723,007**	**3,880,023**	**(157,016)**	**299,261**	**280,299**	**(138,054)**	**215,278**	**---**	**---**	**272,055**	**319,937**	**---**	**278,361**	**390,000**
Crystal														
Recycling	334,654	331,918	2,736	1,331	---	4,067	---	---	---	---	---	---	---	---
Sanitary Sewer	1,924,723	1,928,975	(4,252)	120,840	---	116,588	---	---	---	---	415,181	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Drainage	656,761	600,371	56,390	391,782	---	448,172	---	---	347,404	140,203	1,095,151	---	---	---
Street Lights	163,012	186,991	(23,979)	16,533	---	(7,446)	---	---	---	---	---	---	---	---
Water	2,715,722	2,930,591	(214,869)	272,764	---	57,895	---	---	---	---	322,830	---	---	---
Total	**5,794,872**	**5,978,846**	**(183,974)**	**803,250**	**---**	**619,276**	**---**	**---**	**347,404**	**140,203**	**1,833,162**	**---**	**---**	**---**
Currie														
Garbage	9,843	11,541	(1,698)	---	---	(1,698)	---	---	---	---	---	---	---	---
Sewer	15,397	57,601	(42,204)	46,669	21,720	(17,255)	---	---	---	---	16,720	---	21,646	8,000
Water	32,813	46,383	(13,570)	2,326	---	(11,244)	---	---	---	(10,000)	13,058	---	---	---
Total	**58,053**	**115,525**	**(57,472)**	**48,995**	**21,720**	**(30,197)**	**---**	**---**	**---**	**(10,000)**	**29,778**	**---**	**21,646**	**8,000**
Cuyuna														
Sewer	23,409	20,288	3,121	---	---	3,121	---	---	---	---	---	---	---	---
Water	15,606	13,900	1,706	---	---	1,706	---	---	---	---	---	---	---	---
Total	**39,015**	**34,188**	**4,827**	**---**	**---**	**4,827**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cyrus														
Garbage [0]	25,750	26,740	(990)	---	---	(990)	---	---	---	---	---	---	---	---
Sewer [0]	22,438	28,393	(5,955)	1,994	---	(3,961)	---	---	---	(5,216)	4,242	---	---	---
Water [0]	19,389	20,108	(719)	1,560	---	841	---	---	---	---	---	---	---	---
Total	**67,577**	**75,241**	**(7,664)**	**3,554**	**---**	**(4,110)**	**---**	**---**	**---**	**(5,216)**	**4,242**	**---**	**---**	**---**
Dalton														
Liquor	308,406	311,498	(3,092)	1,409	---	(1,683)	---	---	---	---	3,313	---	---	---
Sewer	31,516	24,004	7,512	11,608	2,280	16,840	4,909	---	---	---	6,063	---	2,280	10,000
Water	58,895	62,235	(3,340)	3,881	18,202	(17,661)	15	2,700	---	---	---	---	18,202	12,000
Total	**398,817**	**397,737**	**1,080**	**16,898**	**20,482**	**(2,504)**	**4,924**	**2,700**	**---**	**---**	**9,376**	**---**	**20,482**	**22,000**
Danube														
Economic Development Authority	21,905	24,440	(2,535)	18,529	13,069	2,925	---	---	---	---	---	---	7,656	5,413
Garbage	29,260	24,986	4,274	764	---	5,038	---	---	---	---	---	---	---	---
Sewer	19,643	10,503	9,140	504	10,512	(868)	---	---	---	---	10,512	---	---	---
Water	30,088	33,183	(3,095)	1,918	---	(1,177)	---	---	---	---	---	---	---	---
Total	**100,896**	**93,112**	**7,784**	**21,715**	**23,581**	**5,918**	**---**	**---**	**---**	**---**	**10,512**	**---**	**7,656**	**5,413**
Danvers														
Liquor	335,092	328,872	6,220	655	---	6,875	---	---	---	---	2,109	---	---	---
Refuse	5,184	8,660	(3,476)	---	---	(3,476)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	15,883	24,940	(9,057)	10,136	---	1,079	---	---	---	---	---	---	---	---
Total	**356,159**	**362,472**	**(6,313)**	**10,791**	**---**	**4,478**	**---**	**---**	**---**	**---**	**2,109**	**---**	**---**	**---**
Darfur														
Hall	1,300	7,479	(6,179)	3,569	---	(2,610)	---	---	---	---	---	---	---	---
Sewer	28,271	43,426	(15,155)	57	5,395	(20,493)	---	---	---	(2,000)	---	---	5,395	3,000
Water	18,285	14,994	3,291	7	---	3,298	---	---	---	(3,115)	21,082	---	---	---
Total	**47,856**	**65,899**	**(18,043)**	**3,633**	**5,395**	**(19,805)**	**---**	**---**	**---**	**(5,115)**	**21,082**	**---**	**5,395**	**3,000**
Darwin														
Liquor	444,813	435,032	9,781	7,365	---	17,146	---	---	---	110,000	---	---	---	---
Sewer	37,578	32,893	4,685	4,568	---	9,253	---	---	---	---	---	---	---	---
Water	44,607	47,187	(2,580)	4,857	---	2,277	---	---	---	---	---	---	---	---
Total	**526,998**	**515,112**	**11,886**	**16,790**	**---**	**28,676**	**---**	**---**	**---**	**110,000**	**---**	**---**	**---**	**---**
Dassel														
Liquor	1,054,774	1,015,565	39,209	25,154	40,133	24,230	---	---	---	22,000	---	---	23,995	40,000
Sewer	299,519	332,990	(33,471)	14,961	15,862	(34,372)	300	---	---	---	7,000	---	15,550	113,000
Surface Water	11,480	5,400	6,080	1,348	---	7,428	---	---	---	---	2,295	---	---	---
Water	333,756	298,976	34,780	13,256	33,705	14,331	1,282	---	---	---	---	2,519	33,393	168,000
Total	**1,699,529**	**1,652,931**	**46,598**	**54,719**	**89,700**	**11,617**	**1,582**	**---**	**---**	**22,000**	**9,295**	**2,519**	**72,938**	**321,000**
Dawson														
Armory Housing	60,690	60,582	108	7,506	16,328	(8,714)	---	---	---	---	---	350,000	15,373	370,000
Liquor	446,267	447,638	(1,371)	21,849	---	20,478	---	---	---	---	43,889	---	---	---
Refuse	114,438	103,595	10,843	373	---	11,216	---	---	---	---	---	---	---	---
Water and Sewer [3]	592,432	545,157	47,275	4,154	79,266	(27,837)	---	---	---	---	---	590,000	68,308	739,000
Total	**1,213,827**	**1,156,972**	**56,855**	**33,882**	**95,594**	**(4,857)**	**---**	**---**	**---**	**---**	**43,889**	**940,000**	**83,681**	**1,109,000**
Dayton														
Sewer	132,004	517,940	(385,936)	175,288	---	(210,648)	---	---	---	---	139,646	---	---	---
Water	137,031	467,758	(330,727)	503,493	---	172,766	---	---	---	---	14,059	---	---	---
Total	**269,035**	**985,698**	**(716,663)**	**678,781**	**---**	**(37,882)**	**---**	**---**	**---**	**---**	**153,705**	**---**	**---**	**---**
De Graff														
Liquor	468,680	418,827	49,853	---	13,389	36,464	---	---	---	1,020	104,369	---	13,389	27,551

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Utilities [1]	28,252	39,094	(10,842)	---	---	(10,842)	---	---	---	---	---	---	---	---
Total	**496,932**	**457,921**	**39,011**	**---**	**13,389**	**25,622**	**---**	**---**	**---**	**1,020**	**104,369**	**---**	**13,389**	**27,551**
Deephaven														
Marina	125,606	125,785	(179)	1,997	1,064	754	---	---	---	---	22,950	---	---	---
Recycling	15,482	23,956	(8,474)	12,344	---	3,870	---	---	---	---	---	---	---	---
Sewer	555,755	567,494	(11,739)	13,270	7,009	(5,478)	---	---	---	21,536	90,870	---	---	---
Storm Water	84,993	43,011	41,982	2,154	---	44,136	---	---	---	---	18,927	---	---	---
Water	64,395	68,183	(3,788)	1,780	---	(2,008)	---	---	---	---	---	---	---	---
Total	**846,231**	**828,429**	**17,802**	**31,545**	**8,073**	**41,274**	**---**	**---**	**---**	**21,536**	**132,747**	**---**	**---**	**---**
Deer Creek														
Sewer	47,504	23,459	24,045	115	7,573	16,587	---	---	---	---	225,292	---	7,573	---
Water	44,772	21,404	23,368	352	14,108	9,612	---	---	---	---	---	---	13,756	4,000
Total	**92,276**	**44,863**	**47,413**	**467**	**21,681**	**26,199**	**---**	**---**	**---**	**---**	**225,292**	**---**	**21,329**	**4,000**
Deer River														
License Bureau	63,930	53,005	10,925	112,735	100,946	22,714	---	---	---	---	---	---	---	---
Sewer	141,374	148,302	(6,928)	249	16,911	(23,590)	200	---	---	---	15,292	---	14,601	35,720
Water	164,570	166,628	(2,058)	---	12,769	(14,827)	---	---	---	---	---	---	12,488	25,200
Total	**369,874**	**367,935**	**1,939**	**112,984**	**130,626**	**(15,703)**	**200**	**---**	**---**	**---**	**15,292**	**---**	**27,089**	**60,920**
Deerwood														
Sewer [0]	115,596	80,705	34,891	---	---	34,891	---	---	---	---	---	---	---	---
Water [0]	94,896	46,649	48,247	---	21,443	26,804	---	---	---	---	7,196	278,287	21,443	320,000
Total	**210,492**	**127,354**	**83,138**	**---**	**21,443**	**61,695**	**---**	**---**	**---**	**---**	**7,196**	**278,287**	**21,443**	**320,000**
Delano														
Electric	4,309,086	4,422,334	(113,248)	345,950	34,358	198,344	---	---	---	---	483,956	---	30,079	30,000
Liquor	2,276,358	2,097,685	178,673	2,037	---	180,710	---	---	---	100,000	2,454	---	---	---
Sanitary Sewer	1,575,957	1,217,158	358,799	236,643	370,056	225,386	---	---	---	---	151,405	---	370,056	930,560
Water	952,411	756,570	195,841	163,496	313,058	46,279	---	---	---	---	2,575	---	313,058	773,476
Total	**9,113,812**	**8,493,747**	**620,065**	**748,126**	**717,472**	**650,719**	**---**	**---**	**---**	**100,000**	**640,390**	**---**	**713,193**	**1,734,036**
Delavan														
Sewer	44,775	60,889	(16,114)	10,000	5,513	(11,627)	---	---	---	---	26,252	---	5,513	46,974

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	38,172	34,293	3,879	5	---	3,884	---	---	---	---	---	---	---	---
Total	**82,947**	**95,182**	**(12,235)**	**10,005**	**5,513**	**(7,743)**	**---**	**---**	**---**	**---**	**26,252**	**---**	**5,513**	**46,974**
Delhi														
Sewer Treatment Project	24,974	41,339	(16,365)	2,995	112	(13,482)	---	---	2,989	---	---	---	112	1,000
Total	**24,974**	**41,339**	**(16,365)**	**2,995**	**112**	**(13,482)**	**---**	**---**	**2,989**	**---**	**---**	**---**	**112**	**1,000**
Dennison														
Garbage	16,483	11,763	4,720	---	---	4,720	---	---	---	---	---	---	---	---
Sewer	12,354	32,966	(20,612)	---	788	(21,400)	---	---	---	---	---	---	---	---
Water	14,626	24,592	(9,966)	---	985	(10,951)	---	---	---	---	---	---	---	---
Total	**43,463**	**69,321**	**(25,858)**	**---**	**1,773**	**(27,631)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Dent														
Sewer	28,358	20,001	8,357	35	---	8,392	---	---	---	26,378	500	---	---	---
Sewer Equipment Reserve	---	---	---	---	---	---	---	---	---	1,000	---	---	---	---
Total	**28,358**	**20,001**	**8,357**	**35**	**---**	**8,392**	**---**	**---**	**---**	**27,378**	**500**	**---**	**---**	**---**
Detroit Lakes														
Communications Utility	290,924	406,310	(115,386)	1,612	---	(113,774)	---	---	---	---	22,968	---	---	---
Electric	15,723,200	13,792,529	1,930,671	543,573	225,719	2,248,525	---	---	---	554,356	879,621	---	173,475	235,000
Liquor	5,202,486	4,294,127	908,359	48,798	69,600	887,557	---	---	---	747,876	826,656	---	---	---
Sewer	1,536,025	1,645,827	(109,802)	24,397	39,222	(124,627)	---	---	---	---	60,982	---	39,222	207,791
Water	1,085,915	930,193	155,722	2,854	81,294	77,282	---	---	---	---	225,109	28,302	81,294	159,500
Total	**23,838,550**	**21,068,986**	**2,769,564**	**621,234**	**415,835**	**2,974,963**	**---**	**---**	**---**	**1,302,232**	**2,015,336**	**28,302**	**293,991**	**602,291**
Dexter														
Sewer [0]	15,263	10,947	4,316	6,602	---	10,918	5,088	---	492	---	1,028	---	---	---
Water [0]	40,231	18,828	21,403	5,196	4,791	21,808	4,196	---	392	---	---	---	4,791	10,000
Total	**55,494**	**29,775**	**25,719**	**11,798**	**4,791**	**32,726**	**9,284**	**---**	**884**	**---**	**1,028**	**---**	**4,791**	**10,000**
Dilworth														
Forestry	29,508	8,485	21,023	564	---	21,587	---	---	---	---	---	---	---	---
Pest Control	25,881	28,102	(2,221)	454	---	(1,767)	---	---	---	---	---	---	---	---
Refuse	365,437	373,930	(8,493)	2,837	---	(5,656)	---	---	---	7,500	3,622	---	---	---
Sewer	530,292	557,993	(27,701)	148,452	33,340	87,411	36,719	---	10,972	7,500	1,671	---	33,340	95,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	498,490	579,906	(81,416)	11,135	---	(70,281)	---	---	---	7,500	19,222	---	---	---
Total	**1,449,608**	**1,548,416**	**(98,808)**	**163,442**	**33,340**	**31,294**	**36,719**	**---**	**10,972**	**22,500**	**24,515**	**---**	**33,340**	**95,000**
Dodge Center														
Ambulance	574,597	604,389	(29,792)	49,212	---	19,420	---	---	---	---	98,050	---	---	---
Sewer	383,115	357,462	25,653	22,537	---	48,190	---	---	---	2,699	26,000	---	---	---
Water	286,330	301,931	(15,601)	49,209	271	33,337	---	---	---	93,025	30,752	---	1,693	85,000
Total	**1,244,042**	**1,263,782**	**(19,740)**	**120,958**	**271**	**100,947**	**---**	**---**	**---**	**95,724**	**154,802**	**---**	**1,693**	**85,000**
Donaldson														
Sewer [0]	5,372	2,648	2,724	---	---	2,724	---	---	---	---	---	---	---	---
Total	**5,372**	**2,648**	**2,724**	**---**	**---**	**2,724**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Donnelly														
Garbage [0]	26,739	26,739	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	17,400	47,886	(30,486)	113	---	(30,373)	---	---	---	(40,137)	---	---	---	---
Water [0]	40,608	38,108	2,500	11	---	2,511	---	---	---	12,276	---	---	---	---
Total	**84,747**	**112,733**	**(27,986)**	**124**	**---**	**(27,862)**	**---**	**---**	**---**	**(27,861)**	**---**	**---**	**---**	**---**
Dover														
Water and Sewer [3]	161,701	117,543	44,158	---	17,095	27,063	---	---	---	---	38,070	---	17,095	43,000
Total	**161,701**	**117,543**	**44,158**	**---**	**17,095**	**27,063**	**---**	**---**	**---**	**---**	**38,070**	**---**	**17,095**	**43,000**
Dovray														
Sewer	23,051	23,659	(608)	186	9,052	(9,474)	---	---	---	---	---	---	9,052	3,000
Water	6,596	8,816	(2,220)	377	268	(2,111)	---	---	---	---	---	---	268	775
Total	**29,647**	**32,475**	**(2,828)**	**563**	**9,320**	**(11,585)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,320**	**3,775**
Duluth														
Airport	3,644,913	9,226,207	(5,581,294)	578,559	51,550	(5,054,285)	---	8,778,088	3,597,579	---	13,567,543	---	51,550	63,386
Duluth Entertainment and Convention Center	7,672,258	12,143,492	(4,471,234)	1,360,546	142,807	(3,253,495)	---	---	1,547,670	---	7,548,206	---	142,082	894,972
Gas Utility	41,415,145	35,790,196	5,624,949	160,287	303,098	5,482,138	---	---	23,365	3,056,096	1,744,828	165,402	295,311	1,562,889
Golf	1,872,577	2,001,280	(128,703)	17	54,886	(183,572)	---	---	---	---	---	---	25,803	125,814
Parking	2,567,703	1,295,400	1,272,303	78,294	637,163	713,434	---	---	---	1,130,713	---	---	637,163	790,000
Sewer Utility	20,040,992	16,551,299	3,489,693	97,878	719,642	2,867,929	---	---	4,517,307	99,568	16,683,790	8,704,756	719,642	2,269,922
Spirit Mountain Recreation Area Authority [12]	4,390,727	4,368,460	22,267	282,763	121,661	183,369	---	---	---	---	1,807,339	---	121,661	485,057
Steam District #1	7,169,021	6,720,931	448,090	2,300,494	252,533	2,496,051	---	---	---	178,660	531,439	---	252,533	515,000
Storm Water	4,632,541	3,320,596	1,311,945	39,944	72,405	1,279,484	---	---	---	554,135	1,551,628	---	70,784	95,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Street Lighting	1,894,038	1,478,198	415,840	---	---	415,840	---	---	---	---	21,398	---	---	---
Transit	2,595,927	16,331,393	(13,735,466)	11,672,516	---	(2,062,950)	1,316,900	1,594,099	2,792,332	---	332,591	---	---	---
Water Utility	11,743,510	10,809,621	933,889	21,124	299,498	655,515	---	---	16,919	347,809	6,693,617	3,301,807	297,135	911,278
Total	**109,639,352**	**120,037,073**	**(10,397,721)**	**16,592,422**	**2,655,243**	**3,539,458**	**1,316,900**	**10,372,187**	**12,495,172**	**5,366,981**	**50,482,379**	**12,171,965**	**2,613,664**	**7,713,318**
Dumont														
Sanitation	4,714	4,333	381	---	---	381	---	---	---	---	---	---	---	---
Sewer	23,676	34,430	(10,754)	---	8,287	(19,041)	---	---	---	---	---	---	8,287	6,000
Water	21,855	27,538	(5,683)	3,250	2,403	(4,836)	---	---	---	---	---	31,816	2,403	6,550
Total	**50,245**	**66,301**	**(16,056)**	**3,250**	**10,690**	**(23,496)**	**---**	**---**	**---**	**---**	**---**	**31,816**	**10,690**	**12,550**
Dundas														
Refuse	95,568	82,926	12,642	290	---	12,932	---	---	---	---	---	---	---	---
Sewer	371,313	378,632	(7,319)	97,658	95,973	(5,634)	---	72,377	---	---	---	---	88,816	170,170
Storm Water Utility	---	21,658	(21,658)	975	---	(20,683)	---	---	---	---	---	---	---	---
Water	304,924	366,509	(61,585)	708	126,316	(187,193)	---	---	---	(261,135)	---	---	119,840	140,000
Total	**771,805**	**849,725**	**(77,920)**	**99,631**	**222,289**	**(200,578)**	**---**	**72,377**	**---**	**(261,135)**	**---**	**---**	**208,656**	**310,170**
Dundee														
Electric [17]	76,759	82,063	(5,304)	2,839	---	(2,465)	---	---	---	---	6,815	---	---	---
Sewer	---	316	(316)	6,840	---	6,524	---	---	---	---	---	---	---	---
Water	8,700	21,298	(12,598)	14,321	7,740	(6,017)	---	---	---	---	---	---	7,740	4,000
Total	**85,459**	**103,677**	**(18,218)**	**24,000**	**7,740**	**(1,958)**	**---**	**---**	**---**	**---**	**6,815**	**---**	**7,740**	**4,000**
Dunnell														
Utility [30]	176,567	205,986	(29,419)	25,986	11,691	(15,124)	19,850	---	586	---	16,886	---	9,852	13,440
Total	**176,567**	**205,986**	**(29,419)**	**25,986**	**11,691**	**(15,124)**	**19,850**	**---**	**586**	**---**	**16,886**	**---**	**9,852**	**13,440**
Eagan														
Aquatic Facility	1,021,663	1,175,071	(153,408)	1,658	39,788	(191,538)	---	---	404	(910,625)	969	---	39,788	---
Civic Arena	954,784	1,250,981	(296,197)	25,140	86,324	(357,381)	---	---	808	(13,035)	169,406	---	86,324	---
Community Center	1,268,940	2,029,335	(760,395)	1,386,530	678,188	(52,053)	---	---	1,615	(286,753)	61,724	---	678,188	680,000
Fiber Conduit Ring	1,660	235,042	(233,382)	120	1,317	(234,579)	---	---	---	(1,510,000)	49,576	---	1,317	---
Sanitary Sewer	5,657,342	7,087,304	(1,429,962)	116,523	---	(1,313,439)	---	---	41,146	14,961	290,319	---	---	---
Storm Drainage/Water Quality	1,319,530	2,106,901	(787,371)	112,694	---	(674,677)	---	---	80,232	5,227	218,998	---	---	---
Street Lighting	564,637	506,468	58,169	5,570	---	63,739	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	5,021,474	5,930,709	(909,235)	1,398,758	---	489,523	---	---	4,442	1,355,386	3,501,932	---	---	---
Total	**15,810,030**	**20,321,811**	**(4,511,781)**	**3,046,993**	**805,617**	**(2,270,405)**	**---**	**---**	**128,647**	**(1,344,839)**	**4,292,924**	**---**	**805,617**	**680,000**
Eagle Bend														
Gas	139,685	83,645	56,040	4,191	33,950	26,281	---	---	---	12,960	3,658	---	33,950	40,000
Liquor	272,468	283,357	(10,889)	9,111	---	(1,778)	---	---	---	9,000	77,258	---	---	---
Sewer	75,145	34,085	41,060	4,359	---	45,419	---	---	---	45,720	770	---	---	---
Water	77,117	54,806	22,311	5,950	5,236	23,025	---	---	---	12,876	---	---	5,236	13,000
Total	**564,415**	**455,893**	**108,522**	**23,611**	**39,186**	**92,947**	**---**	**---**	**---**	**80,556**	**81,686**	**---**	**39,186**	**53,000**
Eagle Lake														
Sanitary Sewer	405,900	245,143	160,757	699	---	161,456	---	---	---	50,000	---	---	---	---
Water	260,707	154,087	106,620	9,963	12,237	104,346	---	---	---	50,000	---	---	12,237	35,000
Total	**666,607**	**399,230**	**267,377**	**10,662**	**12,237**	**265,802**	**---**	**---**	**---**	**100,000**	**---**	**---**	**12,237**	**35,000**
East Bethel														
Arena	275,200	268,950	6,250	---	350	5,900	---	---	---	---	---	---	350	---
Sewer	79,123	93,820	(14,697)	---	341	(15,038)	---	---	---	---	---	---	341	---
Water	33,014	50,302	(17,288)	---	214	(17,502)	---	---	---	---	---	---	214	---
Total	**387,337**	**413,072**	**(25,735)**	**---**	**905**	**(26,640)**	**---**	**---**	**---**	**---**	**---**	**---**	**905**	**---**
East Grand Forks														
City Mall	197,095	344,084	(146,989)	5,858	286,982	(428,113)	---	---	---	---	---	---	3,273	---
Economic Developmenet and Housing Authority	408,049	2,542,775	(2,134,726)	2,157,147	7,182	15,239	237,703	1,681,225	---	---	---	---	7,182	26,823
Electric	13,075,789	12,267,730	808,059	289,138	450	1,096,747	---	---	---	456,816	725,658	---	450	---
Refuse	829,018	847,012	(17,994)	17,706	7,211	(7,499)	---	---	---	---	---	---	7,211	76,729
Sewer	976,454	828,435	148,019	30,942	135,628	43,333	---	---	---	---	---	---	135,628	167,000
Storm Water	213,691	804,162	(590,471)	288,931	---	(301,540)	---	---	---	---	---	---	---	---
Water	1,917,793	2,096,118	(178,325)	---	---	(178,325)	---	---	---	---	840,166	---	---	---
Total	**17,617,889**	**19,730,316**	**(2,112,427)**	**2,789,722**	**437,453**	**239,842**	**237,703**	**1,681,225**	**---**	**456,816**	**1,565,824**	**---**	**153,744**	**270,552**
East Gull Lake														
Sewer	492,365	631,742	(139,377)	158,977	156,816	(137,216)	66,144	---	---	---	36,335	---	154,080	809,416
Total	**492,365**	**631,742**	**(139,377)**	**158,977**	**156,816**	**(137,216)**	**66,144**	**---**	**---**	**---**	**36,335**	**---**	**154,080**	**809,416**
Easton														
Mosquito Spraying [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Refuse	1,760	2,662	(902)	---	---	(902)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	38,580	35,213	3,367	---	---	3,367	---	---	---	---	---	---	---	---
Water	31,717	95,757	(64,040)	---	---	(64,040)	---	---	---	---	---	---	---	---
Total	**72,057**	**133,632**	**(61,575)**	**---**	**---**	**(61,575)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Echo														
Cemetery	400	378	22	207	---	229	---	---	---	---	---	---	---	---
Sewer	48,844	62,547	(13,703)	1,394	8,750	(21,059)	---	---	---	---	---	---	8,750	13,000
Water	64,844	56,456	8,388	13,477	9,495	12,370	---	---	---	---	---	---	9,495	3,000
Total	**114,088**	**119,381**	**(5,293)**	**15,078**	**18,245**	**(8,460)**	**---**	**---**	**---**	**---**	**---**	**---**	**18,245**	**16,000**
Eden Prairie														
Liquor	11,676,390	10,774,824	901,566	51,817	6,812	946,571	---	---	---	1,000,000	113,080	---	---	---
Sewer	4,736,246	6,599,944	(1,863,698)	190,378	102,103	(1,775,423)	---	---	---	---	252,861	865,000	1,987	85,000
Storm Water	1,054,077	1,915,249	(861,172)	7,790	---	(853,382)	---	---	---	10,000	99,972	---	---	---
Water	7,564,259	7,870,643	(306,384)	237,741	291,649	(360,292)	---	---	---	260,000	1,981,155	3,715,000	89,513	370,000
Total	**25,030,972**	**27,160,660**	**(2,129,688)**	**487,726**	**400,564**	**(2,042,526)**	**---**	**---**	**---**	**1,270,000**	**2,447,068**	**4,580,000**	**91,500**	**455,000**
Eden Valley														
Senior Housing	120,633	56,004	64,629	6,890	25,390	46,129	---	---	---	---	---	---	25,390	60,000
Sewer	98,563	77,436	21,127	9,690	10,597	20,220	---	---	---	9,500	---	16,129	10,597	44,129
Water	276,922	113,060	163,862	4,967	46,563	122,266	---	---	---	---	---	8,925	24,605	148,925
Total	**496,118**	**246,500**	**249,618**	**21,547**	**82,550**	**188,615**	**---**	**---**	**---**	**9,500**	**---**	**25,054**	**60,592**	**253,054**
Edgerton														
Refuse	44,827	40,456	4,371	48	---	4,419	---	---	---	---	---	---	---	---
Sewer	77,006	69,063	7,943	---	---	7,943	---	---	---	---	---	---	---	---
Water	167,313	134,753	32,560	1,770	10,001	24,329	---	---	---	---	---	---	10,001	18,000
Total	**289,146**	**244,272**	**44,874**	**1,818**	**10,001**	**36,691**	**---**	**---**	**---**	**---**	**---**	**---**	**10,001**	**18,000**
Edina														
Aquatic Center	913,383	688,836	224,547	---	29,191	195,356	---	---	---	---	454,603	---	14,713	125,000
Arena	1,315,435	1,689,001	(373,566)	135	84,455	(457,886)	---	---	---	(216,962)	264,408	---	83,733	80,000
Art Center	451,343	615,172	(163,829)	13,537	---	(150,292)	---	---	---	(175,000)	15,681	---	---	---
Centennial Lakes	---	---	---	---	---	---	---	---	---	(1,493,375)	---	---	---	---
Edinborough Park	---	---	---	---	---	---	---	---	---	(2,636,318)	---	---	---	---
Edinborough/Centennial Lakes Parks	1,879,793	2,299,288	(419,495)	195,272	---	(224,223)	---	---	---	3,960,761	197,597	---	---	---
Golf Course	3,281,225	3,383,110	(101,885)	9,052	12,375	(105,208)	---	---	---	(100,000)	89,608	---	11,928	280,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	13,172,484	11,727,106	1,445,378	---	---	1,445,378	---	---	---	1,255,100	---	---	---	---
Utilities [1]	15,871,102	11,438,288	4,432,814	222,842	705,482	3,950,174	---	---	118,351	100,000	11,222,480	11,527,236	705,482	2,270,000
Total	**36,884,765**	**31,840,801**	**5,043,964**	**440,838**	**831,503**	**4,653,299**	**---**	**---**	**118,351**	**694,206**	**12,244,377**	**11,527,236**	**815,856**	**2,755,000**
Effie														
Sewer	42,382	41,848	534	8,504	---	9,038	8,504	---	---	---	---	---	---	---
Total	**42,382**	**41,848**	**534**	**8,504**	**---**	**9,038**	**8,504**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Eitzen														
Electric	229,655	221,918	7,737	---	---	7,737	---	---	---	---	---	---	---	---
Recycle	6,689	5,966	723	---	---	723	---	---	---	---	---	---	---	---
Sewer	31,006	19,223	11,783	---	---	11,783	---	---	---	---	393	---	---	---
Water	24,806	8,349	16,457	---	---	16,457	---	---	---	---	---	---	---	---
Total	**292,156**	**255,456**	**36,700**	**---**	**---**	**36,700**	**---**	**---**	**---**	**---**	**393**	**---**	**---**	**---**
Elba														
Water	4,487	3,650	837	6,156	---	6,993	---	---	---	---	---	---	---	---
Total	**4,487**	**3,650**	**837**	**6,156**	**---**	**6,993**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Elbow Lake														
Electric	725,714	505,015	220,699	851	16,189	205,361	---	---	---	10,600	95,718	---	16,150	35,000
Maplewood Manor	150,607	112,484	38,123	139	5,256	33,006	---	---	---	---	51,876	---	5,110	25,000
Sewer	208,799	104,887	103,912	---	3,010	100,902	---	---	---	77,500	54,193	42,427	3,010	6,000
Tipsinah Mounds Campground	202,931	160,841	42,090	81	---	42,171	---	---	---	32,500	52,049	---	---	---
Water	262,003	167,625	94,378	22,771	1,254	115,895	---	22,771	---	77,500	24,776	30,574	1,254	4,000
Total	**1,550,054**	**1,050,852**	**499,202**	**23,842**	**25,709**	**497,335**	**---**	**22,771**	**---**	**198,100**	**278,612**	**73,001**	**25,524**	**70,000**
Elgin														
Building [23]	7,200	5,971	1,229	---	3,997	(2,768)	---	---	---	(11,146)	512,275	446,000	3,997	511
Sewer [23]	119,349	162,319	(42,970)	---	---	(42,970)	---	---	---	---	---	---	---	---
Water [23]	153,632	191,458	(37,826)	---	28,319	(66,145)	---	---	---	---	---	---	28,319	40,000
Total	**280,181**	**359,748**	**(79,567)**	**---**	**32,316**	**(111,883)**	**---**	**---**	**---**	**(11,146)**	**512,275**	**446,000**	**32,316**	**40,511**
Elizabeth														
Liquor	353,333	342,767	10,566	500	---	11,066	---	---	---	---	35,266	---	---	---
Sewer	11,733	8,434	3,299	---	---	3,299	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	72,557	30,726	41,831	---	5,470	36,361	---	---	---	---	---	---	5,470	32,000
Total	**437,623**	**381,927**	**55,696**	**500**	**5,470**	**50,726**	**---**	**---**	**---**	**---**	**35,266**	**---**	**5,470**	**32,000**
Elk River														
Electric	28,583,986	26,433,050	2,150,936	187,695	305,208	2,033,423	---	---	---	711,415	1,010,116	---	259,416	730,436
Garbage	1,344,674	1,304,238	40,436	8,005	---	48,441	---	---	---	(18,330)	---	---	---	---
Liquor	6,145,692	5,333,144	812,548	45,444	33,827	824,165	---	---	---	3,115,592	---	---	33,413	150,000
Sewer	1,495,350	2,095,422	(600,072)	360,199	37,489	(277,362)	---	---	3,890	90,000	---	---	34,865	160,000
Water	1,832,817	1,988,759	(155,942)	308,971	132,051	20,978	---	---	---	(287,823)	1,024,229	---	120,559	477,000
Total	**39,402,519**	**37,154,613**	**2,247,906**	**910,314**	**508,575**	**2,649,645**	**---**	**---**	**3,890**	**3,610,854**	**2,034,345**	**---**	**448,253**	**1,517,436**
Elko New Market														
Sewer	564,192	759,931	(195,739)	7,579	101,860	(290,020)	---	---	---	---	76,969	---	101,860	335,000
Storm Water	123,976	196,078	(72,102)	4,071	25,201	(93,232)	---	---	---	---	---	---	25,201	48,057
Water	424,673	520,865	(96,192)	8,530	71,843	(159,505)	---	---	---	---	11,243	---	71,843	157,930
Total	**1,112,841**	**1,476,874**	**(364,033)**	**20,180**	**198,904**	**(542,757)**	**---**	**---**	**---**	**---**	**88,212**	**---**	**198,904**	**540,987**
Elkton														
Sewer [0]	7,842	7,535	307	65	---	372	---	---	---	---	---	---	---	---
Water [0]	8,074	8,934	(860)	65	---	(795)	---	---	---	---	---	---	---	---
Total	**15,916**	**16,469**	**(553)**	**130**	**---**	**(423)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ellendale														
Liquor	286,749	313,133	(26,384)	134	---	(26,250)	---	---	---	(28,000)	31,735	---	---	---
Sewer	56,327	59,301	(2,974)	421	2,650	(5,203)	---	---	---	---	74,276	99,824	2,650	12,000
Water	199,992	223,226	(23,234)	---	44,472	(67,706)	---	---	---	---	235,027	355,623	44,472	140,000
Total	**543,068**	**595,660**	**(52,592)**	**555**	**47,122**	**(99,159)**	**---**	**---**	**---**	**(28,000)**	**341,038**	**455,447**	**47,122**	**152,000**
Ellsworth														
Parkview Manor Municipal Nursing Home	1,818,194	1,998,512	(180,318)	13,976	5,933	(172,275)	---	---	---	---	18,653	---	---	---
Water, Sewer, and Refuse [1]	250,350	123,743	126,607	13,123	19,469	120,261	---	---	---	(63,098)	---	---	19,469	25,000
Total	**2,068,544**	**2,122,255**	**(53,711)**	**27,099**	**25,402**	**(52,014)**	**---**	**---**	**---**	**(63,098)**	**18,653**	**---**	**19,469**	**25,000**
Elmore														
Liquor	153,073	146,677	6,396	140	---	6,536	---	---	---	---	---	---	---	---
Refuse	43,021	39,553	3,468	61	---	3,529	---	---	---	---	---	---	---	---
Sewer	58,964	53,361	5,603	1,467,594	27,551	1,445,646	---	---	---	(500,000)	2,571,818	1,032,218	16,683	813,707

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	77,923	56,678	21,245	1,982,474	---	2,003,719	---	---	---	590,779	1,703,506	---	---	---
Total	**332,981**	**296,269**	**36,712**	**3,450,269**	**27,551**	**3,459,430**	**---**	**---**	**---**	**90,779**	**4,275,324**	**1,032,218**	**16,683**	**813,707**
Ely														
Electric	3,544,284	3,282,795	261,489	14,441	---	275,930	---	---	93,215	500,000	246,301	---	---	---
Housing and Redevelopment Authority - Business Activities	245,000	336,204	(91,204)	373	---	(90,831)	---	---	---	---	37,818	---	---	7,433
Low Rent Public Housing & Capital Improvements	375,363	868,421	(493,058)	293,250	12,832	(212,640)	---	291,856	---	---	41,049	---	---	---
Sewer	988,399	994,070	(5,671)	777	72,916	(77,810)	---	---	---	(250,000)	---	---	72,916	169,000
Water	662,596	531,010	131,586	1,514	182,386	(49,286)	---	---	154,081	(250,000)	2,801	---	23,305	59,000
Total	**5,815,642**	**6,012,500**	**(196,858)**	**310,355**	**268,134**	**(154,637)**	**---**	**291,856**	**247,296**	**---**	**327,969**	**---**	**96,221**	**235,433**
Elysian														
Refuse Collection	48,401	49,132	(731)	---	---	(731)	---	---	---	---	---	---	---	---
Sewer Utility	178,575	199,606	(21,031)	884	10,392	(30,539)	---	---	---	---	22,612	---	10,392	60,886
Water Utility	201,132	137,279	63,853	302	24,366	39,789	---	---	---	(41,377)	32,562	---	24,366	99,715
Total	**428,108**	**386,017**	**42,091**	**1,186**	**34,758**	**8,519**	**---**	**---**	**---**	**(41,377)**	**55,174**	**---**	**34,758**	**160,601**
Emily														
Sewer	58,006	106,175	(48,169)	137,788	68,433	21,186	137,145	---	---	(382)	---	---	68,433	19,000
Total	**58,006**	**106,175**	**(48,169)**	**137,788**	**68,433**	**21,186**	**137,145**	**---**	**---**	**(382)**	**---**	**---**	**68,433**	**19,000**
Emmons														
Garbage	25,730	22,435	3,295	18	---	3,313	---	---	---	---	---	---	---	---
Sewer	29,930	27,026	2,904	267	84,122	(80,951)	---	---	---	---	77,568	---	6,554	2,000
Water	29,442	21,285	8,157	17	3,063	5,111	---	---	---	---	---	---	3,063	10,000
Total	**85,102**	**70,746**	**14,356**	**302**	**87,185**	**(72,527)**	**---**	**---**	**---**	**---**	**77,568**	**---**	**9,617**	**12,000**
Erhard														
Liquor	300,602	301,161	(559)	5,557	---	4,998	---	---	---	---	---	---	---	---
Total	**300,602**	**301,161**	**(559)**	**5,557**	**---**	**4,998**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Erskine														
Sewer	75,768	64,932	10,836	356	3,401	7,791	---	---	---	---	---	---	3,401	20,150
Water	100,026	77,214	22,812	436	26,648	(3,400)	---	---	---	---	---	---	26,648	22,000
Total	**175,794**	**142,146**	**33,648**	**792**	**30,049**	**4,391**	**---**	**---**	**---**	**---**	**---**	**---**	**30,049**	**42,150**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Evan														
Water and Sewer [0][3]	38,719	20,356	18,363	181	13,926	4,618	---	---	---	(642)	---	---	13,926	3,500
Total	**38,719**	**20,356**	**18,363**	**181**	**13,926**	**4,618**	**---**	**---**	**---**	**(642)**	**---**	**---**	**13,926**	**3,500**
Evansville														
Sewer	116,367	72,502	43,865	4,679	38,118	10,426	---	---	---	31,292	115,670	---	3,723	34,395
Water	103,654	87,728	15,926	1,178	7,936	9,168	---	---	---	31,292	---	---	1,936	6,000
Total	**220,021**	**160,230**	**59,791**	**5,857**	**46,054**	**19,594**	**---**	**---**	**---**	**62,584**	**115,670**	**---**	**5,659**	**40,395**
Eveleth														
Economic Development Authority - Lincoln Place	253,650	225,482	28,168	714	78,939	(50,057)	---	---	---	---	30,624	---	65,744	26,053
Golf Course	145,693	205,866	(60,173)	820	15	(59,368)	---	---	---	(48,359)	---	---	15	1,293
Housing and Redevelopment Authority	77,626	203,510	(125,884)	88,897	---	(36,987)	---	94,890	---	---	20,148	---	---	---
Medical Office Building	87,416	42,286	45,130	---	34,222	10,908	---	---	---	---	---	32,726	34,222	33,272
Refuse	418,412	429,092	(10,680)	8,491	---	(2,189)	---	---	---	---	204,434	---	---	---
Sewer Treatment Plants	598,358	562,164	36,194	---	38,558	(2,364)	---	---	---	---	---	---	38,558	210,773
Water Utility	593,640	781,546	(187,906)	994	43,178	(230,090)	---	---	---	---	6,770	---	43,178	88,000
Total	**2,174,795**	**2,449,946**	**(275,151)**	**99,916**	**194,912**	**(370,147)**	**---**	**94,890**	**---**	**(48,359)**	**261,976**	**32,726**	**181,717**	**359,391**
Excelsior														
Commercial Docks	230,322	145,912	84,410	1,796	---	86,206	---	---	---	50,000	74,656	---	---	---
Parking Meter	46,823	1,317	45,506	483	---	45,989	---	---	---	69,492	---	---	---	---
Sewer	536,977	396,859	140,118	51,856	12,242	179,732	---	---	31,338	14,000	293,282	---	12,242	15,400
Solid Waste	151,435	137,260	14,175	1,097	---	15,272	---	---	---	9,000	---	---	---	---
Street Lighting	56,573	44,841	11,732	529	---	12,261	---	---	---	2,400	---	---	---	---
Surface Water Management	137,920	97,501	40,419	7,292	8,856	38,855	---	---	---	2,400	278,213	---	8,856	---
Water	468,605	312,533	156,072	26,785	46,007	136,850	---	---	---	14,000	242,920	---	46,007	74,600
Total	**1,628,655**	**1,136,223**	**492,432**	**89,838**	**67,105**	**515,165**	**---**	**---**	**31,338**	**161,292**	**889,071**	**---**	**67,105**	**90,000**
Eyota														
Arbor Gardens Senior Housing	879,684	716,055	163,629	1,594	117,027	48,196	---	---	---	---	49,521	---	107,652	110,000
Sewer Utility	304,818	320,506	(15,688)	2,679	60,569	(73,578)	---	---	---	2,178	3,294	---	55,170	80,000
Storm Water Utility	17,394	42,045	(24,651)	26	---	(24,625)	---	---	---	(87,100)	---	---	---	---
Water Utility	184,784	194,979	(10,195)	2,880	13,410	(20,725)	880	---	---	(28,065)	---	---	12,625	---
Total	**1,386,680**	**1,273,585**	**113,095**	**7,179**	**191,006**	**(70,732)**	**880**	**---**	**---**	**(112,987)**	**52,815**	**---**	**175,447**	**190,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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														
Electic	1,336,160	1,066,553	269,607	91,570	27,469	333,708	---	---	---	100,000	101,471	---	27,469	125,000
Housing and Redevelopment Authority - Fairview	127,395	107,106	20,289	2,977	10	23,256	---	---	---	---	90,173	---	10	---
Housing and Redevelopment Authority - Southview	50,370	52,154	(1,784)	17	4,679	(6,446)	---	---	---	---	4,763	---	4,679	4,967
Liquor	540,847	544,403	(3,556)	4,209	---	653	---	---	---	---	3,771	---	---	---
Natural Gas	1,384,323	1,111,305	273,018	17,570	78,585	212,003	---	---	---	150,000	82,817	---	78,585	75,000
Sanitary Sewer	194,970	104,788	90,182	19,101	14,643	94,640	---	---	---	---	90,429	---	14,643	84,556
Storm Sewer	109,139	46,014	63,125	---	---	63,125	---	---	---	---	3,368	---	---	---
Water	279,349	196,246	83,103	24,708	12,883	94,928	---	---	---	---	268,928	129,459	12,883	67,000
Total	**4,022,553**	**3,228,569**	**793,984**	**160,152**	**138,269**	**815,867**	**---**	**---**	**---**	**250,000**	**645,720**	**129,459**	**138,269**	**356,523**
Fairmont														
Electric Department	15,601,619	14,237,843	1,363,776	20,812	448,377	936,211	---	---	8,964	1,281,527	---	---	---	---
Liquor	3,170,439	2,850,211	320,228	6,885	---	327,113	---	---	---	146,500	---	---	---	---
Parking Lot	4,228	4,735	(507)	25	---	(482)	---	---	---	---	---	---	---	---
Sewer	2,246,597	1,653,482	593,115	33,809	181,456	445,468	---	---	---	194,243	---	---	171,829	647,000
Steam District Heat Department	82,626	63,259	19,367	---	180,739	(161,372)	---	---	---	(869,599)	---	---	---	---
Storm Sewer Utility	575,923	261,367	314,556	22,348	106,014	230,890	---	---	---	---	---	---	86,838	1,915,000
Water Department	2,838,809	1,646,249	1,192,560	4,007,082	12,102	5,187,540	---	4,000,000	---	170,961	---	---	---	---
Total	**24,520,241**	**20,717,146**	**3,803,095**	**4,090,961**	**928,688**	**6,965,368**	**---**	**4,000,000**	**8,964**	**923,632**	**---**	**---**	**258,667**	**2,562,000**
Falcon Heights														
Sanitary Sewer	760,972	635,832	125,140	25,395	---	150,535	---	---	---	23,000	---	---	---	---
Storm Drainage	125,339	210,185	(84,846)	2,223	---	(82,623)	---	---	---	---	---	---	---	---
Total	**886,311**	**846,017**	**40,294**	**27,618**	**---**	**67,912**	**---**	**---**	**---**	**23,000**	**---**	**---**	**---**	**---**
Faribault														
Sewer	5,454,690	3,201,170	2,253,520	446,580	462,688	2,237,412	---	---	---	137,302	8,085,213	9,447,409	462,688	1,717,000
Storm Water	656,073	474,199	181,874	15,696	---	197,570	---	---	---	---	318,879	---	---	---
Water	2,155,233	1,916,846	238,387	61,745	61,752	238,380	---	---	---	(137,302)	354,877	---	61,752	460,000
Total	**8,265,996**	**5,592,215**	**2,673,781**	**524,021**	**524,440**	**2,673,362**	**---**	**---**	**---**	**---**	**8,758,969**	**9,447,409**	**524,440**	**2,177,000**
Farmington														
Liquor	4,199,344	4,089,836	109,508	---	1,705	107,803	---	---	---	90,007	---	---	---	---
Sewer Utility	1,600,303	1,826,289	(225,986)	39,539	53,463	(239,910)	---	---	---	101,617	---	---	23,891	215,000
Solid Waste	1,872,771	1,789,114	83,657	19,723	---	103,380	---	---	---	117,423	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Water Utility	467,729	741,715	(273,986)	2,315	4,252	(275,923)	---	---	---	85,813	---	---	---	---
Street Light Utility	178,464	180,200	(1,736)	---	---	(1,736)	---	---	---	---	---	---	---	---
Water Utility	1,439,762	1,771,694	(331,932)	86,013	22,456	(268,375)	---	---	---	101,617	---	---	---	---
Total	**9,758,373**	**10,398,848**	**(640,475)**	**147,590**	**81,876**	**(574,761)**	**---**	**---**	**---**	**496,477**	**---**	**---**	**23,891**	**215,000**
Federal Dam														
Sewer	21,715	26,465	(4,750)	13,781	---	9,031	10,754	---	---	234	---	---	---	---
Total	**21,715**	**26,465**	**(4,750)**	**13,781**	**---**	**9,031**	**10,754**	**---**	**---**	**234**	**---**	**---**	**---**	**---**
Felton														
Garbage	17,435	19,309	(1,874)	---	---	(1,874)	---	---	---	(1,874)	---	---	---	---
Sewer	6,492	6,377	115	---	---	115	---	---	---	115	---	---	---	---
Utility Cash	---	---	---	---	---	---	---	---	---	(2,113)	---	---	---	---
Water	7,745	6,911	834	---	---	834	---	---	---	834	---	---	---	---
Total	**31,672**	**32,597**	**(925)**	**---**	**---**	**(925)**	**---**	**---**	**---**	**(3,038)**	**---**	**---**	**---**	**---**
Fergus Falls														
Economic Improvement Commission [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	5,244,209	4,674,324	569,885	56,738	46,340	580,283	---	---	---	340,811	---	---	46,340	100,000
Sewage Disposal	2,152,300	2,083,259	69,041	546,296	29,561	585,776	---	---	---	162,306	67,380	---	29,561	1,380,510
Storm Water	363,018	369,611	(6,593)	64,074	---	57,481	---	---	---	69,578	57,654	---	---	---
Waste Management	2,267,056	2,047,368	219,688	343,591	7,172	556,107	---	---	---	84,307	72,402	1,613,789	7,172	---
Water Department	1,606,340	1,623,705	(17,365)	298,136	90,590	190,181	---	---	---	171,651	446,926	---	89,775	101,819
Western Minnesota Industries	234,300	199,746	34,554	1,226	122,396	(86,616)	---	---	---	---	---	---	122,396	21,162
Total	**11,867,223**	**10,998,013**	**869,210**	**1,310,061**	**296,059**	**1,883,212**	**---**	**---**	**---**	**828,653**	**644,362**	**1,613,789**	**295,244**	**1,603,491**
Fertile														
Nursing Home	3,162,686	3,117,959	44,727	1,301	1,851	44,177	---	---	---	---	117,390	---	1,851	2,455
Sewer	57,529	61,503	(3,974)	---	---	(3,974)	---	---	---	---	---	---	---	---
Water	123,006	147,814	(24,808)	---	7,718	(32,526)	---	---	---	---	---	---	7,718	53,000
Total	**3,343,221**	**3,327,276**	**15,945**	**1,301**	**9,569**	**7,677**	**---**	**---**	**---**	**---**	**117,390**	**---**	**9,569**	**55,455**
Fifty Lakes														
Liquor	382,435	382,176	259	88	---	347	---	---	---	---	---	---	---	---
Total	**382,435**	**382,176**	**259**	**88**	**---**	**347**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Finlayson														
Liquor	509,215	443,538	65,677	4,200	---	69,877	---	---	---	24,279	4,874	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	52,856	37,377	15,479	---	2,235	13,244	---	---	---	(13,235)	---	---	2,235	11,000
Water	82,445	81,768	677	---	14,000	(13,323)	---	---	---	13,235	---	---	14,000	25,000
Total	**644,516**	**562,683**	**81,833**	**4,200**	**16,235**	**69,798**	**---**	**---**	**---**	**24,279**	**4,874**	**---**	**16,235**	**36,000**
Fisher														
Refuse and Recycling	56,907	47,559	9,348	---	---	9,348	---	---	---	---	---	---	---	---
Sewer	84,530	64,168	20,362	---	49,385	(29,023)	---	---	---	---	---	---	49,385	16,000
Water	105,487	146,288	(40,801)	14,519	14,960	(41,242)	---	---	---	---	---	---	14,960	100,000
Total	**246,924**	**258,015**	**(11,091)**	**14,519**	**64,345**	**(60,917)**	**---**	**---**	**---**	**---**	**---**	**---**	**64,345**	**116,000**
Flensburg														
Liquor	344,247	415,178	(70,931)	1,423	120,218	(189,726)	---	---	---	(50,000)	18,012	---	---	---
Recycling	406	263	143	---	---	143	---	---	---	---	---	---	---	---
Refuse	4,578	1,058	3,520	---	---	3,520	---	---	---	---	---	---	---	---
Sewer	7,165	5,384	1,781	---	---	1,781	---	---	---	---	---	---	---	---
Total	**356,396**	**421,883**	**(65,487)**	**1,423**	**120,218**	**(184,282)**	**---**	**---**	**---**	**(50,000)**	**18,012**	**---**	**---**	**---**
Floodwood														
Sewer	70,033	71,397	(1,364)	---	7,482	(8,846)	---	---	---	---	7,481	---	7,347	5,100
Water	63,522	72,223	(8,701)	1,191	356	(7,866)	---	---	---	(364)	78,552	---	---	---
Total	**133,555**	**143,620**	**(10,065)**	**1,191**	**7,838**	**(16,712)**	**---**	**---**	**---**	**(364)**	**86,033**	**---**	**7,347**	**5,100**
Florence														
Garbage	2,250	1,363	887	---	---	887	---	---	---	---	---	---	---	---
Water	3,080	1,550	1,530	---	---	1,530	---	---	---	---	---	---	---	---
Total	**5,330**	**2,913**	**2,417**	**---**	**---**	**2,417**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Foley														
Sewer	384,335	262,121	122,214	138,698	9,992	250,920	---	---	---	---	126,114	---	9,992	63,571
Water	357,730	269,718	88,012	157,722	---	245,734	---	144,728	---	---	300,007	---	---	---
Total	**742,065**	**531,839**	**210,226**	**296,420**	**9,992**	**496,654**	**---**	**144,728**	**---**	**---**	**426,121**	**---**	**9,992**	**63,571**
Forada														
Sewer	130,589	105,409	25,180	20,131	66,317	(21,006)	---	---	---	(22,160)	---	---	66,317	16,000
Total	**130,589**	**105,409**	**25,180**	**20,131**	**66,317**	**(21,006)**	**---**	**---**	**---**	**(22,160)**	**---**	**---**	**66,317**	**16,000**
Forest Lake														
Airport	91,438	186,551	(95,113)	10,279	251,161	(335,995)	---	---	---	(27,942)	101,551	---	37,863	110,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Golf Course	---	9,941	(9,941)	503	34,703	(44,141)	---	---	---	48,019	---	---	---	---
Housing and Redevelopment Authority [21]	129,244	241,720	(112,476)	32,821	---	(79,655)	---	31,701	---	---	31,031	---	---	---
Water and Sewer [3]	3,065,084	3,554,414	(489,330)	338,344	298,824	(449,810)	---	---	---	50,000	206,756	2,180,000	254,610	530,000
Total	**3,285,766**	**3,992,626**	**(706,860)**	**381,947**	**584,688**	**(909,601)**	**---**	**31,701**	**---**	**70,077**	**339,338**	**2,180,000**	**292,473**	**640,000**
Foreston														
Liquor	333,151	331,587	1,564	7,979	450	9,093	---	---	---	---	3,875	---	---	---
Water and Sewer [3]	70,859	68,111	2,748	473	27,863	(24,642)	---	---	---	---	---	---	27,863	25,000
Total	**404,010**	**399,698**	**4,312**	**8,452**	**28,313**	**(15,549)**	**---**	**---**	**---**	**---**	**3,875**	**---**	**27,863**	**25,000**
Fosston														
Cable T.V.	194,112	189,602	4,510	---	---	4,510	---	---	---	---	---	---	---	---
Light and Power	3,239,625	2,802,134	437,491	13,315	---	450,806	---	---	---	200,000	109,631	---	---	---
Natural Gas	1,142,953	996,471	146,482	---	76,765	69,717	---	---	---	---	26,732	---	76,765	85,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	648,428	493,811	154,617	767,327	92,594	829,350	---	---	767,327	226,779	808,033	---	92,278	259,778
Total	**5,225,118**	**4,482,018**	**743,100**	**780,642**	**169,359**	**1,354,383**	**---**	**---**	**767,327**	**426,779**	**944,396**	**---**	**169,043**	**344,778**
Fountain														
Sewer	97,978	222,295	(124,317)	54,531	14,786	(84,572)	26,404	---	---	(87,522)	---	---	14,786	47,000
Water	50,514	72,262	(21,748)	6,994	---	(14,754)	---	---	---	---	---	---	---	---
Total	**148,492**	**294,557**	**(146,065)**	**61,525**	**14,786**	**(99,326)**	**26,404**	**---**	**---**	**(87,522)**	**---**	**---**	**14,786**	**47,000**
Franklin														
Sewer and Refuse [18]	92,083	56,895	35,188	917	---	36,105	---	---	---	35,800	---	---	---	---
Water	73,713	43,238	30,475	781	---	31,256	---	---	---	30,800	---	---	---	---
Total	**165,796**	**100,133**	**65,663**	**1,698**	**---**	**67,361**	**---**	**---**	**---**	**66,600**	**---**	**---**	**---**	**---**
Frazee														
Economic Development Authority	5,167	22,587	(17,420)	61,624	3,245	40,959	---	22,500	---	(40,000)	19,236	---	3,245	109,562
Economic Development Authority - Sunrise Senior Villa	51,141	36,785	14,356	151	15,829	(1,322)	---	---	---	---	---	---	15,829	5,944
Event Center	84,631	73,200	11,431	---	---	11,431	---	---	---	---	---	---	---	---
Liquor	656,140	632,665	23,475	109	---	23,584	---	---	---	---	---	---	---	---
Sewer	128,339	83,091	45,248	13,175	4,719	53,704	---	---	---	67,244	28,637	---	4,719	---
Water	139,701	97,407	42,294	22,487	4,719	60,062	---	---	---	67,244	28,637	---	4,719	---
Total	**1,065,119**	**945,735**	**119,384**	**97,546**	**28,512**	**188,418**	**---**	**22,500**	**---**	**94,488**	**76,510**	**---**	**28,512**	**115,506**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Freeborn														
Garbage	19,470	17,344	2,126	---	---	2,126	---	---	---	---	---	---	---	---
Sewer	11,153	22,955	(11,802)	473	---	(11,329)	---	---	---	---	---	---	---	---
Water	26,052	23,879	2,173	327	---	2,500	---	---	---	---	---	---	---	---
Total	**56,675**	**64,178**	**(7,503)**	**800**	**---**	**(6,703)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Freeport														
Sewer	75,054	24,604	50,450	11,591	13,442	48,599	---	---	---	35,000	---	---	13,442	20,000
Water	70,316	19,014	51,302	12,971	---	64,273	---	---	---	35,000	---	---	---	---
Total	**145,370**	**43,618**	**101,752**	**24,562**	**13,442**	**112,872**	**---**	**---**	**---**	**70,000**	**---**	**---**	**13,442**	**20,000**
Fridley														
Liquor	4,893,436	4,568,282	325,154	761	---	325,915	---	---	---	350,000	---	---	---	---
Sewer	4,245,654	4,734,545	(488,891)	25,398	15,922	(479,415)	---	---	---	---	236,686	---	15,922	---
Storm Water	456,791	773,907	(317,116)	20,645	11,954	(308,425)	---	---	---	---	16,460	---	11,954	---
Water	2,418,226	2,444,459	(26,233)	59,762	244,387	(210,858)	---	---	---	---	704,805	---	244,387	535,000
Total	**12,014,107**	**12,521,193**	**(507,086)**	**106,566**	**272,263**	**(672,783)**	**---**	**---**	**---**	**350,000**	**957,951**	**---**	**272,263**	**535,000**
Frost														
Sewer	69,914	72,570	(2,656)	---	32,790	(35,446)	---	---	---	---	---	---	32,790	12,000
Water	44,971	46,971	(2,000)	959	4,030	(5,071)	---	---	---	---	---	---	3,918	18,000
Total	**114,885**	**119,541**	**(4,656)**	**959**	**36,820**	**(40,517)**	**---**	**---**	**---**	**---**	**---**	**---**	**36,708**	**30,000**
Fulda														
Sewer	71,397	87,518	(16,121)	25,205	---	9,084	---	---	---	17,863	1,968	---	---	---
Water and Refuse [2]	145,958	175,206	(29,248)	179,192	72,375	77,569	---	---	---	97,972	44,574	---	---	---
Total	**217,355**	**262,724**	**(45,369)**	**204,397**	**72,375**	**86,653**	**---**	**---**	**---**	**115,835**	**46,542**	**---**	**---**	**---**
Garfield														
Sewer	66,409	39,379	27,030	269	31,323	(4,024)	---	---	---	---	150	---	3,471	27,852
Water	40,476	30,975	9,501	182	7,075	2,608	---	---	---	---	515	---	3,075	4,000
Total	**106,885**	**70,354**	**36,531**	**451**	**38,398**	**(1,416)**	**---**	**---**	**---**	**---**	**665**	**---**	**6,546**	**31,852**
Garvin														
Garbage	14,298	11,211	3,087	144	---	3,231	---	---	---	---	321	---	---	---
Sewer	34,791	65,801	(31,010)	26,176	11,605	(16,439)	---	10,986	633	5,201	---	---	11,605	3,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	21,973	23,163	(1,190)	7,072	1,917	3,965	---	---	301	6,659	321	---	1,917	5,538
Total	**71,062**	**100,175**	**(29,113)**	**33,392**	**13,522**	**(9,243)**	**---**	**10,986**	**934**	**11,860**	**642**	**---**	**13,522**	**8,538**
Gary														
Café	42,368	56,166	(13,798)	---	---	(13,798)	---	---	---	---	500	---	---	---
Laundromat	10,525	9,040	1,485	---	---	1,485	---	---	---	---	2,277	---	---	---
Refuse Disposal	11,141	13,933	(2,792)	---	---	(2,792)	---	---	---	---	---	---	---	---
Sewer	55,003	8,700	46,303	---	---	46,303	---	---	---	---	50,000	---	---	9,000
Wastewater	50,000	46,854	3,146	---	---	3,146	---	---	---	---	---	---	---	1,000
Water	28,075	16,366	11,709	797	---	12,506	89	---	---	---	---	---	---	---
Total	**197,112**	**151,059**	**46,053**	**797**	**---**	**46,850**	**89**	**---**	**---**	**---**	**52,777**	**---**	**---**	**10,000**
Gaylord														
Refuse	148,166	152,849	(4,683)	131	---	(4,552)	---	---	---	---	---	---	---	---
Sewer Utility	309,092	309,917	(825)	17,229	39,739	(23,335)	---	---	---	---	12,655	---	39,739	123,000
Storm Water	159,095	121,800	37,295	48,534	19,375	66,454	29,483	---	1,600	33,904	333,218	405,000	19,375	45,000
Water Utility	480,020	239,765	240,255	19,928	54,146	206,037	---	---	---	---	21,237	---	54,146	163,000
Total	**1,096,373**	**824,331**	**272,042**	**85,822**	**113,260**	**244,604**	**29,483**	**---**	**1,600**	**33,904**	**367,110**	**405,000**	**113,260**	**331,000**
Gem Lake														
Sewer	49,783	35,719	14,064	3,658	---	17,722	---	---	---	---	---	---	---	---
Total	**49,783**	**35,719**	**14,064**	**3,658**	**---**	**17,722**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Geneva														
Garbage	31,799	26,700	5,099	---	---	5,099	---	---	---	---	---	---	---	---
Sewer	22,240	17,657	4,583	4,216	---	8,799	---	---	---	(4,136)	---	---	---	---
Water	35,565	30,054	5,511	---	---	5,511	---	---	---	---	---	---	---	---
Total	**89,604**	**74,411**	**15,193**	**4,216**	**---**	**19,409**	**---**	**---**	**---**	**(4,136)**	**---**	**---**	**---**	**---**
Georgetown														
Garbage	9,025	10,487	(1,462)	---	---	(1,462)	---	---	---	---	---	---	---	---
Mosquito Control	2,400	1,682	718	---	---	718	---	---	---	---	---	---	---	---
Sewer	6,697	6,100	597	---	---	597	---	---	---	---	---	---	---	---
Water	12,700	9,232	3,468	---	---	3,468	---	---	---	---	---	---	---	---
Total	**30,822**	**27,501**	**3,321**	**---**	**---**	**3,321**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ghent														
Refuse	24,139	24,287	(148)	---	---	(148)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	54,078	45,208	8,870	3,017	---	11,887	---	---	---	---	7,246	---	---	---
Water	63,297	49,024	14,273	4,560	5,333	13,500	---	---	---	---	---	---	5,333	5,939
Total	**141,514**	**118,519**	**22,995**	**7,577**	**5,333**	**25,239**	**---**	**---**	**---**	**---**	**7,246**	**---**	**5,333**	**5,939**
Gibbon														
Sewer	40,103	104,678	(64,575)	78	---	(64,497)	---	---	---	---	27,746	---	---	---
Water	51,657	63,137	(11,480)	710	---	(10,770)	---	---	---	---	---	---	---	---
Total	**91,760**	**167,815**	**(76,055)**	**788**	**---**	**(75,267)**	**---**	**---**	**---**	**---**	**27,746**	**---**	**---**	**---**
Gilbert														
Electric	941,406	954,816	(13,410)	---	---	(13,410)	---	---	---	65,000	---	---	---	---
Sewer Usage	436,633	446,100	(9,467)	18,650	38,115	(28,932)	18,650	---	---	---	403,228	191,617	36,841	95,076
Water	281,177	305,089	(23,912)	---	3,179	(27,091)	---	---	---	---	154,598	---	3,179	7,000
Total	**1,659,216**	**1,706,005**	**(46,789)**	**18,650**	**41,294**	**(69,433)**	**18,650**	**---**	**---**	**65,000**	**557,826**	**191,617**	**40,020**	**102,076**
Gilman														
Liquor	---	434,675	(434,675)	471,666	---	36,991	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	19,461	11,713	7,748	---	---	7,748	---	---	---	---	---	---	---	---
Total	**19,461**	**446,388**	**(426,927)**	**471,666**	**---**	**44,739**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Glencoe														
Airport	58,400	102,258	(43,858)	23,790	---	(20,068)	---	10,000	13,776	---	---	---	---	---
City Center	158,302	300,888	(142,586)	49,984	116,978	(209,580)	---	---	2,600	(83,119)	---	---	111,863	3,710
Light and Power Commission	8,052,127	7,057,961	994,166	55,417	252,220	797,363	---	---	---	115,000	420,288	---	250,200	492,187
Liquor	1,280,440	1,146,996	133,444	105	---	133,549	---	---	---	160,000	---	---	---	---
Sanitation	31,822	12,468	19,354	14	---	19,368	---	---	---	3,000	---	---	---	---
Storm Water Management	114,186	90,171	24,015	---	56,491	(32,476)	---	---	---	2,500	---	---	54,535	50,000
Wastewater Treatment Plant	1,045,658	932,593	113,065	3,481	43,978	72,568	---	---	---	35,000	47,689	1,355,000	37,773	1,615,000
Water	762,758	733,428	29,330	1,489	19,867	10,952	---	---	---	35,000	6,444	---	19,172	35,000
Total	**11,503,693**	**10,376,763**	**1,126,930**	**134,280**	**489,534**	**771,676**	**---**	**10,000**	**16,376**	**267,381**	**474,421**	**1,355,000**	**473,543**	**2,195,897**
Glenville														
Garbage	42,848	42,660	188	8	---	196	---	---	---	---	---	---	---	---
Sewer	48,094	58,567	(10,473)	---	---	(10,473)	---	---	---	---	---	---	---	---
Water	43,410	33,756	9,654	72	---	9,726	---	---	---	---	---	---	---	---
Total	**134,352**	**134,983**	**(631)**	**80**	**---**	**(551)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Glenwood														
Ballroom	66,241	137,088	(70,847)	23,121	40,306	(88,032)	---	---	---	(20,000)	---	---	40,306	6,341
Liquor	1,123,425	1,067,726	55,699	1,718	---	57,417	---	---	---	40,000	---	---	---	---
Refuse and Recycling	160,905	163,615	(2,710)	293	---	(2,417)	---	---	---	5,000	---	---	---	---
Sewer Utility	565,911	739,877	(173,966)	75,367	---	(98,599)	---	---	---	---	188,499	---	---	---
Water Utility	378,082	303,663	74,419	27,384	22,010	79,793	---	---	---	---	128,880	---	22,010	91,000
Total	**2,294,564**	**2,411,969**	**(117,405)**	**127,883**	**62,316**	**(51,838)**	**---**	**---**	**---**	**25,000**	**317,379**	**---**	**62,316**	**97,341**
Glyndon														
Sewer	133,893	135,349	(1,456)	21,335	5,031	14,848	12,455	---	---	---	160,592	160,694	5,031	93,746
Storm Water Utility	46,027	47,079	(1,052)	13,705	---	12,653	13,705	---	---	---	---	---	---	---
Water	221,824	154,854	66,970	12,385	13,149	66,206	12,385	---	---	---	---	---	13,149	41,000
Total	**401,744**	**337,282**	**64,462**	**47,425**	**18,180**	**93,707**	**38,545**	**---**	**---**	**---**	**160,592**	**160,694**	**18,180**	**134,746**
Golden Valley														
Brookview Golf	1,580,954	1,677,959	(97,005)	11,944	3,038	(88,099)	---	---	---	50,000	---	---	3,038	---
Motor Vehicle	138,936	254,986	(116,050)	7,346	---	(108,704)	---	---	---	125,000	---	---	---	---
Recycling	266,858	218,145	48,713	63,499	---	112,212	---	---	---	23,600	---	---	---	---
Storm Sewer Utility	2,279,633	1,037,944	1,241,689	476,196	141,967	1,575,918	---	---	56,686	---	1,174,272	---	141,967	295,000
Utility	7,756,231	7,497,911	258,320	239,113	---	497,433	---	---	182,352	---	2,370,619	---	---	---
Total	**12,022,612**	**10,686,945**	**1,335,667**	**798,098**	**145,005**	**1,988,760**	**---**	**---**	**239,038**	**198,600**	**3,544,891**	**---**	**145,005**	**295,000**
Gonvick														
Water, Sewer, and Refuse [1]	79,355	69,611	9,744	913	---	10,657	---	---	---	(6,933)	---	---	---	---
Total	**79,355**	**69,611**	**9,744**	**913**	**---**	**10,657**	**---**	**---**	**---**	**(6,933)**	**---**	**---**	**---**	**---**
Good Thunder														
Refuse Collection	42,839	48,427	(5,588)	---	---	(5,588)	---	---	---	---	---	---	---	---
Sewer Utility	92,439	63,945	28,494	77	6,612	21,959	---	---	---	---	---	---	2,242	56,000
Water Utility	76,737	35,360	41,377	72	---	41,449	---	---	---	---	255,538	---	---	---
Total	**212,015**	**147,732**	**64,283**	**149**	**6,612**	**57,820**	**---**	**---**	**---**	**---**	**255,538**	**---**	**2,242**	**56,000**
Goodhue														
Disposal Fee	---	---	---	34,081	22,601	11,480	---	---	---	---	---	---	---	---
Gas	566,097	460,430	105,667	---	70,955	34,712	---	---	---	---	---	---	35,923	35,000
Recycling	---	---	---	19,173	9,119	10,054	---	---	---	---	---	---	---	---
Refuse	---	---	---	77,708	67,831	9,877	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	104,581	96,652	7,929	2,302	---	10,231	---	---	---	---	---	---	---	---
Water	152,804	77,121	75,683	4,654	---	80,337	---	---	---	---	---	---	---	---
Total	**823,482**	**634,203**	**189,279**	**137,918**	**170,506**	**156,691**	**---**	**---**	**---**	**---**	**---**	**---**	**35,923**	**35,000**
Goodridge														
Liquor	333,238	320,898	12,340	---	---	12,340	---	---	---	10,000	5,736	---	---	---
Refuse	11,534	11,409	125	---	---	125	---	---	---	---	---	---	---	---
Sewer	10,977	26,694	(15,717)	---	---	(15,717)	---	---	---	---	---	---	---	---
Water	12,681	20,547	(7,866)	---	---	(7,866)	---	---	---	---	---	---	---	---
Total	**368,430**	**379,548**	**(11,118)**	**---**	**---**	**(11,118)**	**---**	**---**	**---**	**10,000**	**5,736**	**---**	**---**	**---**
Goodview														
Sewer	627,632	523,927	103,705	4,130	2,363	105,472	---	---	---	---	83,995	---	---	---
Water	655,443	465,393	190,050	4,178	105,760	88,468	---	---	---	---	4,968	---	103,397	177,068
Total	**1,283,075**	**989,320**	**293,755**	**8,308**	**108,123**	**193,940**	**---**	**---**	**---**	**---**	**88,963**	**---**	**103,397**	**177,068**
Graceville														
Water and Sewer [3]	209,298	197,011	12,287	149	3,329	9,107	---	---	---	---	191,720	200,000	3,329	20,000
Total	**209,298**	**197,011**	**12,287**	**149**	**3,329**	**9,107**	**---**	**---**	**---**	**---**	**191,720**	**200,000**	**3,329**	**20,000**
Granada														
Water and Sewer [1]	45,704	50,466	(4,762)	22,202	---	17,440	14,112	1,211	3,569	---	---	---	---	---
Total	**45,704**	**50,466**	**(4,762)**	**22,202**	**---**	**17,440**	**14,112**	**1,211**	**3,569**	**---**	**---**	**---**	**---**	**---**
Grand Marais														
Electric	2,643,213	2,298,537	344,676	4,853	164,039	185,490	---	---	---	(609)	7,709	---	164,039	190,000
Golf Course	141,332	156,318	(14,986)	29	---	(14,957)	---	---	---	(13,907)	2,616	---	---	---
Liquor	1,631,349	1,392,605	238,744	3,920	---	242,664	---	---	---	200,000	---	---	---	---
Sewer	580,642	530,182	50,460	8,218	15,525	43,153	---	---	---	65,023	13,799	---	15,525	7,000
Water	377,727	352,407	25,320	38,903	40,318	23,905	27,876	---	---	45,175	7,817	---	40,318	83,000
Total	**5,374,263**	**4,730,049**	**644,214**	**55,923**	**219,882**	**480,255**	**27,876**	**---**	**---**	**295,682**	**31,941**	**---**	**219,882**	**280,000**
Grand Meadow														
Water and Sewer Utility [3]	233,242	213,209	20,033	7,201	---	27,234	---	---	---	135,543	---	---	---	---
Total	**233,242**	**213,209**	**20,033**	**7,201**	**---**	**27,234**	**---**	**---**	**---**	**135,543**	**---**	**---**	**---**	**---**
Grand Rapids														
Electric	14,518,402	13,220,922	1,297,480	138,901	870,059	566,322	---	---	11,439	---	1,555,312	---	35,825	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Pokegama Golf Course	553,201	546,903	6,298	2,065	2,830	5,533	---	---	---	3,500	121,679	---	2,187	---
Storm Water Utility	498,587	377,107	121,480	4,248	---	125,728	---	---	---	---	---	---	---	---
Wastewater Collection	1,217,914	1,057,493	160,421	36,562	10,907	186,076	---	---	---	---	665,384	---	5,971	---
Wastewater Treatment	4,679,666	6,178,893	(1,499,227)	1,231,838	1,034,777	(1,302,166)	---	---	---	---	30,722,150	5,830,093	1,015,707	1,603,000
Water	1,338,941	1,390,150	(51,209)	36,562	25,555	(40,202)	---	---	---	---	961,669	---	23,086	57,000
Total	**22,806,711**	**22,771,468**	**35,243**	**1,450,176**	**1,944,128**	**(458,709)**	**---**	**---**	**11,439**	**3,500**	**34,026,194**	**5,830,093**	**1,082,776**	**1,660,000**
Granite Falls														
Cable T.V.	35,343	16,250	19,093	172	---	19,265	---	---	---	47,298	---	---	---	---
Community Activity Center	209,665	476,571	(266,906)	124,409	30,572	(173,069)	123,000	---	---	(179,424)	---	---	30,572	85,000
Community Housing	227,572	98,339	129,233	---	73,283	55,950	---	---	---	10,000	32,549	1,203,242	73,283	1,263,932
Electric	3,020,146	2,445,532	574,614	38,417	168,820	444,211	---	---	29,452	340,050	13,453	2,379,962	168,820	145,000
Hospital	17,397,229	17,019,059	378,170	53,194	70,502	360,862	---	---	---	---	773,588	---	70,502	121,303
Liquor	956,646	880,398	76,248	16,724	17,618	75,354	---	---	---	98,275	---	---	17,618	25,000
Motor Vehicle	87,809	71,024	16,785	---	---	16,785	---	---	---	---	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	330,809	425,823	(95,014)	8,731	42,568	(128,851)	---	---	---	10,500	1,764,309	2,850,983	42,568	---
Water	780,038	621,230	158,808	33,835	12,480	180,163	---	---	---	11,400	2,887,580	---	12,480	---
Total	**23,045,257**	**22,054,226**	**991,031**	**275,482**	**415,843**	**850,670**	**123,000**	**---**	**29,452**	**338,099**	**5,471,479**	**6,434,187**	**415,843**	**1,640,235**
Grasston														
Sewer	12,488	22,472	(9,984)	---	107	(10,091)	---	---	---	(10,092)	---	---	---	---
Total	**12,488**	**22,472**	**(9,984)**	**---**	**107**	**(10,091)**	**---**	**---**	**---**	**(10,092)**	**---**	**---**	**---**	**---**
Green Isle														
Refuse	33,615	48,226	(14,611)	6,067	---	(8,544)	---	---	---	---	---	---	---	---
Sewer Utility	154,096	68,043	86,053	288	24,305	62,036	---	---	---	53,195	---	---	---	8,853
Water Utility	44,018	34,691	9,327	3	13,088	(3,758)	---	---	---	2,145	---	---	---	4,767
Total	**231,729**	**150,960**	**80,769**	**6,358**	**37,393**	**49,734**	**---**	**---**	**---**	**55,340**	**---**	**---**	**---**	**13,620**
Greenbush														
Sanitation	102,358	114,150	(11,792)	606	---	(11,186)	---	---	---	---	---	---	---	---
Sewer	87,682	88,049	(367)	7,622	9,773	(2,518)	---	---	---	---	---	---	9,773	9,295
Water	184,842	107,312	77,530	839	21,490	56,879	---	---	---	(9,000)	166,959	153,474	21,490	65,590
Total	**374,882**	**309,511**	**65,371**	**9,067**	**31,263**	**43,175**	**---**	**---**	**---**	**(9,000)**	**166,959**	**153,474**	**31,263**	**74,885**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Greenfield														
Industrial Park Sewer	59,470	134,482	(75,012)	(1,510)	---	(76,522)	---	---	---	---	---	---	---	---
Industrial Park Water	59,047	118,048	(59,001)	1,227	---	(57,774)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	41,417	43,463	(2,046)	2,488	---	442	---	---	---	---	12,946	---	---	---
Total	**159,934**	**295,993**	**(136,059)**	**2,205**	**---**	**(133,854)**	**---**	**---**	**---**	**---**	**12,946**	**---**	**---**	**---**
Greenwood														
Marina	25,300	6,521	18,779	---	---	18,779	---	---	---	15,000	---	---	---	---
Sewer	108,287	191,810	(83,523)	33,690	---	(49,833)	---	---	---	10,650	---	---	---	---
Total	**133,587**	**198,331**	**(64,744)**	**33,690**	**---**	**(31,054)**	**---**	**---**	**---**	**25,650**	**---**	**---**	**---**	**---**
Grey Eagle														
Garbage	23,027	23,524	(497)	---	---	(497)	---	---	---	---	---	---	---	---
Sewer	63,006	36,039	26,967	---	11,063	15,904	---	---	---	1,089	---	---	11,063	31,690
Water	25,041	26,084	(1,043)	---	---	(1,043)	---	---	---	(221)	---	---	---	---
Total	**111,074**	**85,647**	**25,427**	**---**	**11,063**	**14,364**	**---**	**---**	**---**	**868**	**---**	**---**	**11,063**	**31,690**
Grove City														
Economic Development Authority - Senior Housing	118,192	112,877	5,315	27	29,169	(23,827)	---	---	---	---	---	610,802	29,169	655,000
Electric	817,499	830,685	(13,186)	20,889	2,887	4,816	---	---	---	---	159,342	---	2,887	35,000
Sewer	153,908	77,575	76,333	2,679	2,145	76,867	---	---	---	---	96,000	---	2,145	16,000
Water	152,883	138,479	14,404	2,585	15,194	1,795	---	---	---	---	14,676	2,527	15,194	67,000
Total	**1,242,482**	**1,159,616**	**82,866**	**26,180**	**49,395**	**59,651**	**---**	**---**	**---**	**---**	**270,018**	**613,329**	**49,395**	**773,000**
Grygla														
Sewer	32,187	23,382	8,805	233	---	9,038	---	---	---	---	---	---	---	---
Water	35,021	40,036	(5,015)	295	---	(4,720)	---	---	---	---	---	---	---	---
Total	**67,208**	**63,418**	**3,790**	**528**	**---**	**4,318**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Gully														
Garbage Fund	9,562	---	9,562	1,239	8,388	2,413	1,239	---	---	---	---	---	---	---
Total	**9,562**	**---**	**9,562**	**1,239**	**8,388**	**2,413**	**1,239**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hackensack														
Liquor	1,010,349	972,589	37,760	57	29,753	8,064	---	---	---	---	---	---	29,753	60,000
Sewer	123,734	138,672	(14,938)	10,066	17,940	(22,812)	---	---	---	---	---	---	17,940	44,783

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	95,212	144,200	(48,988)	169,763	7,587	113,188	---	164,484	---	---	254,839	404,950	7,587	236,250
Total	**1,229,295**	**1,255,461**	**(26,166)**	**179,886**	**55,280**	**98,440**	**---**	**164,484**	**---**	**---**	**254,839**	**404,950**	**55,280**	**341,033**
Hadley														
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	237,385	246,922	(9,537)	7,960	---	(1,577)	---	---	---	5,000	4,559	---	---	---
Water and Garbage [2]	37,645	31,471	6,174	62	---	6,236	---	---	---	(5,000)	---	---	---	---
Total	**275,030**	**278,393**	**(3,363)**	**8,022**	**---**	**4,659**	**---**	**---**	**---**	**---**	**4,559**	**---**	**---**	**---**
Hallock														
Economic Development Authority	---	21,370	(21,370)	14,100	---	(7,270)	---	---	---	(5,000)	---	---	---	---
Gas	560,546	449,576	110,970	6,833	---	117,803	---	---	---	50,000	---	---	---	---
Sewer	39,625	111,699	(72,074)	---	---	(72,074)	---	---	---	(41,668)	---	---	---	---
Water	205,091	249,136	(44,045)	6,843	25,684	(62,886)	---	---	---	78	12,138	---	25,684	25,000
Total	**805,262**	**831,781**	**(26,519)**	**27,776**	**25,684**	**(24,427)**	**---**	**---**	**---**	**3,410**	**12,138**	**---**	**25,684**	**25,000**
Halstad														
John Wimmer Homes	30,276	25,636	4,640	53	---	4,693	---	---	---	---	---	---	---	---
Public Service Utilities	1,222,532	1,250,322	(27,790)	545	---	(27,245)	---	---	---	---	---	---	---	---
Sunrise Apartments	52,324	62,511	(10,187)	2	---	(10,185)	---	---	---	---	---	---	---	---
Total	**1,305,132**	**1,338,469**	**(33,337)**	**600**	**---**	**(32,737)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hamburg														
Sewer	81,490	48,997	32,493	146,623	---	179,116	---	---	---	(187,415)	254,211	290,242	---	---
Storm Water	15,902	3,018	12,884	---	1,422	11,462	---	---	---	187,415	713,670	1,035,552	---	---
Water	115,717	93,875	21,842	411	21,120	1,133	---	---	---	(12,000)	57,353	54,503	20,427	54,000
Total	**213,109**	**145,890**	**67,219**	**147,034**	**22,542**	**191,711**	**---**	**---**	**---**	**(12,000)**	**1,025,234**	**1,380,297**	**20,427**	**54,000**
Hammond														
Sewer	44,141	55,566	(11,425)	23,530	17,350	(5,245)	---	15,453	---	6,530	---	---	14,350	3,000
Water	17,837	18,354	(517)	324	---	(193)	---	---	---	19,706	---	---	---	---
Total	**61,978**	**73,920**	**(11,942)**	**23,854**	**17,350**	**(5,438)**	**---**	**15,453**	**---**	**26,236**	**---**	**---**	**14,350**	**3,000**
Hampton														
Sewer	41,298	58,331	(17,033)	12,046	---	(4,987)	---	---	---	(4,149)	39,546	---	---	---
Water	52,208	73,076	(20,868)	1,165	---	(19,703)	---	---	---	1,338	8,327	---	---	---
Total	**93,506**	**131,407**	**(37,901)**	**13,211**	**---**	**(24,690)**	**---**	**---**	**---**	**(2,811)**	**47,873**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Hancock														
Sewer	159,393	167,066	(7,673)	190,506	98,047	84,786	48,288	44,779	93,469	---	15,018	---	98,047	82,237
Water	171,300	125,039	46,261	3,620	39,194	10,687	---	---	---	---	---	---	39,194	60,000
Total	**330,693**	**292,105**	**38,588**	**194,126**	**137,241**	**95,473**	**48,288**	**44,779**	**93,469**	**---**	**15,018**	**---**	**137,241**	**142,237**
Hanley Falls														
Liquor	217,459	247,094	(29,635)	8,543	---	(21,092)	---	---	---	13,299	---	---	---	---
Utilties	125,699	160,892	(35,193)	18,528	42,933	(59,598)	---	---	---	---	---	---	42,933	12,540
Total	**343,158**	**407,986**	**(64,828)**	**27,071**	**42,933**	**(80,690)**	**---**	**---**	**---**	**13,299**	**---**	**---**	**42,933**	**12,540**
Hanover														
Sewer	213,468	266,800	(53,332)	63,409	31,034	(20,957)	---	---	---	---	---	---	19,465	85,000
Storm Sewer	47,840	60,937	(13,097)	10,579	625	(3,143)	---	---	---	---	---	---	625	---
Water	74,361	78,800	(4,439)	20,190	5,238	10,513	---	---	---	---	---	---	---	---
Total	**335,669**	**406,537**	**(70,868)**	**94,178**	**36,897**	**(13,587)**	**---**	**---**	**---**	**---**	**---**	**---**	**20,090**	**85,000**
Hanska														
Liquor	303,599	288,479	15,120	2,664	379	17,405	---	---	---	---	6,014	---	---	---
Sewer	33,225	47,269	(14,044)	2,709	---	(11,335)	---	---	---	---	---	---	---	---
Water	61,129	56,714	4,415	398	---	4,813	---	---	---	---	---	---	---	---
Total	**397,953**	**392,462**	**5,491**	**5,771**	**379**	**10,883**	**---**	**---**	**---**	**---**	**6,014**	**---**	**---**	**---**
Harding														
Garbage and Recycling	6,521	6,767	(246)	483	---	237	---	---	---	---	---	---	---	---
Total	**6,521**	**6,767**	**(246)**	**483**	**---**	**237**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hardwick														
Refuse	15,924	17,456	(1,532)	---	---	(1,532)	---	---	---	---	---	---	---	---
Sewer	12,465	11,262	1,203	1,566	---	2,769	---	---	---	---	---	---	---	---
Water	15,639	14,351	1,288	---	---	1,288	---	---	---	---	---	---	---	---
Total	**44,028**	**43,069**	**959**	**1,566**	**---**	**2,525**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Harmony														
Electric	895,170	897,350	(2,180)	23,192	---	21,012	---	---	---	(40,946)	80,525	---	---	---
Refuse	52,633	51,006	1,627	160	---	1,787	---	---	---	996	---	---	---	---
Senior Housing	707,595	754,231	(46,636)	35	101,867	(148,468)	---	---	---	(125,000)	3,864	---	101,867	105,000
Sewer	286,524	228,094	58,430	1,213	16,103	43,540	---	---	---	(70,944)	---	---	16,103	152,620
Storm Water	9,642	25,275	(15,633)	---	10	(15,643)	---	---	---	2,496	---	---	10	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	165,457	211,749	(46,292)	268	---	(46,024)	---	---	---	23,492	---	---	---	---
Total	**2,117,021**	**2,167,705**	**(50,684)**	**24,868**	**117,980**	**(143,796)**	**---**	**---**	**---**	**(209,906)**	**84,389**	**---**	**117,980**	**257,620**
Harris														
Cemetery	350	3,139	(2,789)	29	---	(2,760)	---	---	---	---	---	---	---	---
Sewer	110,657	244,018	(133,361)	93,941	47,954	(87,374)	93,941	---	---	---	---	---	47,952	---
Water	98,632	136,366	(37,734)	84,465	19,784	26,947	84,465	---	---	---	---	---	19,782	40,000
Total	**209,639**	**383,523**	**(173,884)**	**178,435**	**67,738**	**(63,187)**	**178,406**	**---**	**---**	**---**	**---**	**---**	**67,734**	**40,000**
Hartland														
Sewer Utility	41,258	24,825	16,433	168	---	16,601	---	---	---	---	---	---	---	---
Water Utility	48,542	32,213	16,329	471	---	16,800	---	---	---	---	---	---	---	---
Total	**89,800**	**57,038**	**32,762**	**639**	**---**	**33,401**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hastings														
Hydro	911,370	739,600	171,770	9,443	---	181,213	---	---	---	621,213	---	---	---	---
Sewer	1,840,316	1,906,288	(65,972)	79,400	20,189	(6,761)	---	---	---	624,036	---	---	---	---
Storm Water	432,761	356,820	75,941	4,651	656	79,936	---	---	---	---	202,646	---	---	---
Transit	---	---	---	---	3,339	(3,339)	(1,055)	---	(1,893)	215,166	---	---	---	---
Water	1,785,770	1,864,798	(79,028)	100,352	165,430	(144,106)	---	---	---	1,512,418	2,993	---	158,332	215,000
Total	**4,970,217**	**4,867,506**	**102,711**	**193,846**	**189,614**	**106,943**	**(1,055)**	**---**	**(1,893)**	**2,972,833**	**205,639**	**---**	**158,332**	**215,000**
Hatfield														
Garbage	2,555	2,564	(9)	---	---	(9)	---	---	---	---	---	---	---	---
Sewer	7,386	5,002	2,384	---	---	2,384	---	---	---	(16,000)	---	---	---	16,400
Water	3,330	3,033	297	---	---	297	---	---	---	16,000	---	---	---	---
Total	**13,271**	**10,599**	**2,672**	**---**	**---**	**2,672**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**16,400**
Hawley														
Electric	2,094,993	1,958,652	136,341	20,706	---	157,047	---	---	---	100,169	80,076	---	---	---
Gas	699,406	624,071	75,335	3,214	12,211	66,338	---	---	---	67,951	---	---	12,211	22,000
Liquor	880,160	815,689	64,471	166	29,413	35,224	---	---	---	5,000	---	---	29,413	15,000
Sewer	262,090	267,574	(5,484)	5,016	10,440	(10,908)	---	---	---	87,700	---	---	10,440	60,000
Water	324,011	247,639	76,372	197	24,588	51,981	---	---	---	234,000	---	---	24,588	62,000
Total	**4,260,660**	**3,913,625**	**347,035**	**29,299**	**76,652**	**299,682**	**---**	**---**	**---**	**494,820**	**80,076**	**---**	**76,652**	**159,000**
Hayfield														
Field Crest Care Center	4,131,214	4,110,004	21,210	148,141	115,533	53,818	---	---	---	---	111,981	1,245,000	115,533	1,493,634

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Sewer [3]	207,954	309,669	(101,715)	177,032	23,109	52,208	127,455	---	6,872	---	208,278	990,000	20,622	35,000
Total	**4,339,168**	**4,419,673**	**(80,505)**	**325,173**	**138,642**	**106,026**	**127,455**	**---**	**6,872**	**---**	**320,259**	**2,235,000**	**136,155**	**1,528,634**
Hayward														
Sewer	32,539	41,612	(9,073)	---	---	(9,073)	---	---	---	---	---	---	---	---
Water	62,353	38,504	23,849	---	6,800	17,049	---	---	---	---	---	---	6,800	---
Total	**94,892**	**80,116**	**14,776**	**---**	**6,800**	**7,976**	**---**	**---**	**---**	**---**	**---**	**---**	**6,800**	**---**
Hazel Run														
Enterprise Fund	11,104	6,943	4,161	9	256	3,914	---	---	---	(3,000)	4,708	---	---	1,100
Total	**11,104**	**6,943**	**4,161**	**9**	**256**	**3,914**	**---**	**---**	**---**	**(3,000)**	**4,708**	**---**	**---**	**1,100**
Hector														
Hummingbird Court	27,200	21,727	5,473	---	8,451	(2,978)	---	---	---	---	4,055	---	8,451	6,145
Prairie View	935,566	795,636	139,930	---	119,878	20,052	---	---	---	---	---	---	119,878	2,505,000
Refuse	91,746	95,805	(4,059)	---	---	(4,059)	---	---	---	---	---	---	---	---
Sewer	231,646	222,302	9,344	1,500	24,039	(13,195)	1,500	---	---	---	---	---	24,039	113,188
Water	212,182	191,684	20,498	4,418	---	24,916	4,418	---	---	---	5,851	---	---	---
Total	**1,498,340**	**1,327,154**	**171,186**	**5,918**	**152,368**	**24,736**	**5,918**	**---**	**---**	**---**	**9,906**	**---**	**152,368**	**2,624,333**
Henderson														
Environmental Services	29,140	25,084	4,056	68	7,745	(3,621)	---	---	---	---	39,339	78,468	7,571	10,450
Sewer Utility	294,924	810,702	(515,778)	1,480,831	98,207	866,846	60,000	343,635	114,545	---	---	647,361	96,723	258,200
Water Utility	137,511	153,769	(16,258)	466	13,730	(29,522)	---	---	---	---	---	210,883	13,367	30,350
Total	**461,575**	**989,555**	**(527,980)**	**1,481,365**	**119,682**	**833,703**	**60,000**	**343,635**	**114,545**	**---**	**39,339**	**936,712**	**117,661**	**299,000**
Hendricks														
Garbage	36,763	32,491	4,272	(3)	---	4,269	---	---	---	---	---	---	---	---
Sewer	175,792	92,877	82,915	1,494	73,436	10,973	---	---	---	---	---	---	73,436	48,457
Water	104,105	77,312	26,793	961	2,534	25,220	---	---	---	---	---	---	2,534	6,150
Total	**316,660**	**202,680**	**113,980**	**2,452**	**75,970**	**40,462**	**---**	**---**	**---**	**---**	**---**	**---**	**75,970**	**54,607**
Hendrum														
Economic Development Authority	9,906	13,976	(4,070)	2	---	(4,068)	---	---	---	(3,159)	---	---	---	---
Garbage	23,459	22,810	649	---	---	649	---	---	---	---	---	---	---	---
Sewer	66,427	39,872	26,555	1,806	7,956	20,405	---	---	---	14,325	---	---	7,956	25,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	50,686	25,328	25,358	2,717	1,328	26,747	---	---	---	122,743	163,590	83,726	1,328	8,684
Total	**150,478**	**101,986**	**48,492**	**4,525**	**9,284**	**43,733**	**---**	**---**	**---**	**133,909**	**163,590**	**83,726**	**9,284**	**33,684**
Henning														
Ambulance	201,031	167,563	33,468	11,729	---	45,197	4,199	---	485	---	417,988	274,575	---	---
Country View Apartments	52,236	31,535	20,701	327	6,957	14,071	---	---	---	---	---	---	6,957	18,003
Electric	876,578	697,433	179,145	9,685	---	188,830	---	---	---	30,000	39,719	15,085	---	---
Natural Gas	657,306	535,815	121,491	---	43,737	77,754	---	---	---	50,000	39,719	15,085	42,488	35,000
Sewer	94,024	146,147	(52,123)	---	2,861	(54,984)	---	---	---	---	49,617	15,085	2,687	31,169
Transit Bus	1,507	4,440	(2,933)	58	---	(2,875)	---	---	---	---	---	---	---	---
Water	177,661	152,971	24,690	6	49,516	(24,820)	---	---	---	---	49,617	15,085	49,035	53,000
Willow Creek Senior Housing	648,324	491,244	157,080	102,803	245,666	14,217	---	---	---	---	---	---	241,715	65,000
Total	**2,708,667**	**2,227,148**	**481,519**	**124,608**	**348,737**	**257,390**	**4,199**	**---**	**485**	**80,000**	**596,660**	**334,915**	**342,882**	**202,172**
Henriette														
Sewer	66,121	64,327	1,794	53,171	50,000	4,965	---	---	---	---	---	---	---	---
Total	**66,121**	**64,327**	**1,794**	**53,171**	**50,000**	**4,965**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Herman														
Garbage	30,609	30,626	(17)	---	---	(17)	---	---	---	---	---	---	---	---
Liquor	336,939	319,284	17,655	---	5,693	11,962	---	---	---	---	---	---	5,250	6,183
Mosquito Control	7,507	538	6,969	---	---	6,969	---	---	---	---	---	---	---	---
Recycle	12,832	13,837	(1,005)	---	---	(1,005)	---	---	---	---	---	---	---	---
Sewer	77,849	77,025	824	---	46,753	(45,929)	---	---	---	---	---	---	46,753	10,000
Water	64,859	41,915	22,944	---	5,212	17,732	---	---	---	(10,615)	---	---	5,003	5,400
Total	**530,595**	**483,225**	**47,370**	**---**	**57,658**	**(10,288)**	**---**	**---**	**---**	**(10,615)**	**---**	**---**	**57,006**	**21,583**
Hermantown														
Sewage Disposal	1,036,853	1,161,397	(124,544)	75,435	---	(49,109)	---	---	---	69,061	---	---	---	---
Street Lighting	96,981	36,406	60,575	5,327	---	65,902	---	---	---	2,500	---	---	---	---
Water Utility	991,300	1,045,661	(54,361)	147,895	---	93,534	---	---	---	48,358	---	---	---	---
Total	**2,125,134**	**2,243,464**	**(118,330)**	**228,657**	**---**	**110,327**	**---**	**---**	**---**	**119,919**	**---**	**---**	**---**	**---**
Heron Lake														
Liquor	338,301	320,953	17,348	101	3,905	13,544	---	---	---	---	---	---	3,905	7,000
Sewer	82,333	74,003	8,330	16,400	---	24,730	---	12,501	3,866	44,600	3,472	---	---	11,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	465,577	435,068	30,509	4,363	91,050	(56,178)	---	---	---	(83,600)	---	---	91,050	115,000
Total	**886,211**	**830,024**	**56,187**	**20,864**	**94,955**	**(17,904)**	**---**	**12,501**	**3,866**	**(39,000)**	**3,472**	**---**	**94,955**	**133,000**
Hewitt														
Sewer	18,727	9,203	9,524	311	---	9,835	---	---	---	---	---	---	---	---
Water	29,004	23,511	5,493	1,509	3,011	3,991	---	---	---	---	3,011	---	---	---
Total	**47,731**	**32,714**	**15,017**	**1,820**	**3,011**	**13,826**	**---**	**---**	**---**	**---**	**3,011**	**---**	**---**	**---**
Hibbing														
Electric	14,053,776	14,267,463	(213,687)	20,492	120,329	(313,524)	---	---	---	---	1,882,783	---	120,329	432,979
Garbage and Refuse Collection	2,692,168	2,242,612	449,556	13,776	---	463,332	---	---	---	---	50,007	---	---	---
Gas	6,320,581	5,318,915	1,001,666	9,216	54,117	956,765	---	---	---	---	784,320	---	54,117	194,729
Hibbing Economic Development Authority - Family Center	---	---	---	30,258	---	30,258	---	---	---	---	---	---	---	---
Memorial Building Concessions	8,441	1,962	6,479	288	---	6,767	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	2,707,000	2,160,953	546,047	785	211,645	335,187	---	---	2,486,272	---	4,029,717	---	211,220	639,575
Steam	3,324,906	3,878,709	(553,803)	4,848	28,468	(577,423)	---	---	---	---	672,232	---	28,468	102,436
Water	2,293,276	3,155,591	(862,315)	3,344	55,142	(914,113)	---	---	---	---	1,403,836	244,266	55,142	145,653
Total	**31,400,148**	**31,026,205**	**373,943**	**83,007**	**469,701**	**(12,751)**	**---**	**---**	**2,486,272**	**---**	**8,822,895**	**244,266**	**469,276**	**1,515,372**
Hill City														
Garbage [0]	52	1,262	(1,210)	1,561	---	351	---	---	---	---	---	---	---	---
Sewer [0]	231,911	67,521	164,390	3,291	---	167,681	---	---	---	140,920	---	---	---	---
Water [0]	132,552	87,745	44,807	3,291	---	48,098	---	---	---	40,333	---	---	---	---
Total	**364,515**	**156,528**	**207,987**	**8,143**	**---**	**216,130**	**---**	**---**	**---**	**181,253**	**---**	**---**	**---**	**---**
Hills														
Garbage	53,400	45,708	7,692	---	---	7,692	---	---	---	---	---	---	---	---
Sewer	95,082	56,082	39,000	2,943	---	41,943	---	---	---	---	---	---	---	---
Water	107,743	95,321	12,422	---	---	12,422	---	---	---	---	---	---	---	---
Total	**256,225**	**197,111**	**59,114**	**2,943**	**---**	**62,057**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hilltop														
Water and Sewer [3]	122,130	156,286	(34,156)	---	---	(34,156)	---	---	---	(82,200)	---	---	---	---
Total	**122,130**	**156,286**	**(34,156)**	**---**	**---**	**(34,156)**	**---**	**---**	**---**	**(82,200)**	**---**	**---**	**---**	**---**
Hinckley														
Liquor	2,235,342	2,074,059	161,283	429	42,923	118,789	---	---	---	106,750	21,193	---	42,923	56,074
Sewer Utility	564,942	473,506	91,436	315	41,226	50,525	---	---	---	35,250	32,931	---	41,226	192,227

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	492,181	268,937	223,244	273	42,581	180,936	---	---	---	35,250	6,906	---	42,581	134,000
Total	**3,292,465**	**2,816,502**	**475,963**	**1,017**	**126,730**	**350,250**	**---**	**---**	**---**	**177,250**	**61,030**	**---**	**126,730**	**382,301**
Hitterdal														
Liquor	395,746	357,184	38,562	---	---	38,562	---	---	---	55,990	---	---	---	---
Refuse	25,427	19,136	6,291	---	---	6,291	---	---	---	---	---	---	---	---
Sewer	29,918	21,791	8,127	579	8,684	22	---	---	---	(29,525)	---	---	8,684	8,000
Water	29,588	68,214	(38,626)	579	2,335	(40,382)	---	---	---	(8,022)	---	---	2,335	8,000
Total	**480,679**	**466,325**	**14,354**	**1,158**	**11,019**	**4,493**	**---**	**---**	**---**	**18,443**	**---**	**---**	**11,019**	**16,000**
Hoffman														
Center Apartments	24,831	22,745	2,086	3,085	9,212	(4,041)	---	---	---	---	---	---	9,212	5,000
Garbage	80,976	74,601	6,375	---	---	6,375	---	---	---	---	---	---	---	---
Health Care Mall	9,183	11,963	(2,780)	---	1,435	(4,215)	---	---	---	---	---	---	1,435	1,185
Sewer	192,602	130,715	61,887	1,011	71,089	(8,191)	---	---	---	24,022	---	---	71,089	36,615
Water	163,172	190,460	(27,288)	1,161	35,886	(62,013)	---	---	27,385	---	38,908	---	35,886	44,000
Total	**470,764**	**430,484**	**40,280**	**5,257**	**117,622**	**(72,085)**	**---**	**---**	**27,385**	**24,022**	**38,908**	**---**	**117,622**	**86,800**
Hokah														
Sanitation	32,719	30,068	2,651	293	---	2,944	---	---	---	---	---	---	---	---
Sewer	126,806	75,298	51,508	223	---	51,731	---	---	---	60,044	---	---	---	---
Water	44,362	46,734	(2,372)	657	---	(1,715)	---	---	---	---	---	---	---	---
Total	**203,887**	**152,100**	**51,787**	**1,173**	**---**	**52,960**	**---**	**---**	**---**	**60,044**	**---**	**---**	**---**	**---**
Holdingford														
Liquor	351,111	355,105	(3,994)	9,785	---	5,791	---	---	---	14,500	1,611	---	---	---
Refuse	61,517	58,099	3,418	7	---	3,425	---	---	---	---	---	---	---	---
Sewer	112,029	228,827	(116,798)	41	---	(116,757)	---	---	---	(10,081)	1,411,298	---	---	---
Water	126,890	77,252	49,638	716	---	50,354	---	---	---	60,566	1,014,801	---	---	---
Total	**651,547**	**719,283**	**(67,736)**	**10,549**	**---**	**(57,187)**	**---**	**---**	**---**	**64,985**	**2,427,710**	**---**	**---**	**---**
Holland														
Garbage	6,468	3,609	2,859	---	---	2,859	---	---	---	---	---	---	---	---
Sewer	12,590	8,214	4,376	456	---	4,832	---	---	---	(9,000)	---	---	---	---
Water	18,434	23,862	(5,428)	753	---	(4,675)	---	---	---	---	---	---	---	---
Total	**37,492**	**35,685**	**1,807**	**1,209**	**---**	**3,016**	**---**	**---**	**---**	**(9,000)**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Hollandale														
Garbage	17,540	15,474	2,066	---	---	2,066	---	---	---	---	---	---	---	---
Sewer	23,114	11,741	11,373	482	---	11,855	---	---	---	(30,000)	---	---	---	---
Water	34,248	36,169	(1,921)	529	2,570	(3,962)	---	---	---	---	---	---	2,570	10,000
Total	**74,902**	**63,384**	**11,518**	**1,011**	**2,570**	**9,959**	**---**	**---**	**---**	**(30,000)**	**---**	**---**	**2,570**	**10,000**
Holloway														
Garbage	10,142	11,418	(1,276)	5,185	---	3,909	---	---	---	---	---	---	---	---
Sewer	9,688	23,470	(13,782)	23,241	---	9,459	---	---	---	---	---	---	---	---
Water	19,145	30,955	(11,810)	41,563	14,107	15,646	---	---	---	---	---	---	14,107	4,000
Total	**38,975**	**65,843**	**(26,868)**	**69,989**	**14,107**	**29,014**	**---**	**---**	**---**	**---**	**---**	**---**	**14,107**	**4,000**
Holt														
Water	1,290	1,329	(39)	---	---	(39)	---	---	---	---	---	---	---	---
Total	**1,290**	**1,329**	**(39)**	**---**	**---**	**(39)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hopkins														
Housing Authority	255,188	603,123	(347,935)	146,745	3,967	(205,157)	---	146,745	---	---	198,787	---	---	---
Pavillion/Ice Arena	385,748	416,166	(30,418)	1,573	---	(28,845)	---	---	---	---	---	---	---	---
Refuse	939,421	778,044	161,377	71,584	---	232,961	---	---	---	25,000	210,833	---	---	---
Sewer	1,838,949	1,767,475	71,474	421	32,651	39,244	---	---	---	---	114,363	---	32,651	50,000
Storm Sewer	803,417	376,907	426,510	2,109	30,150	398,469	---	---	---	120,000	148,011	---	30,150	1,025,000
Water	1,392,300	1,224,593	167,707	6,214	39,242	134,679	---	---	---	---	384,169	---	39,242	200,000
Total	**5,615,023**	**5,166,308**	**448,715**	**228,646**	**106,010**	**571,351**	**---**	**146,745**	**---**	**145,000**	**1,056,163**	**---**	**102,043**	**1,275,000**
Houston														
Sewer	180,094	135,092	45,002	25	4,524	40,503	---	---	---	---	68,464	---	4,524	14,500
Water	112,085	80,942	31,143	---	4,524	26,619	---	---	---	---	---	---	4,524	14,500
Total	**292,179**	**216,034**	**76,145**	**25**	**9,048**	**67,122**	**---**	**---**	**---**	**---**	**68,464**	**---**	**9,048**	**29,000**
Howard Lake														
Liquor	743,489	730,183	13,306	77,993	11,280	80,019	---	---	---	---	---	---	10,423	40,000
Sewer	705,544	631,575	73,969	244,504	194,032	124,441	---	---	---	68,790	2,574,910	---	188,930	1,008,000
Water	463,297	207,097	256,200	18,300	161,943	112,557	---	---	---	78,790	1,303,882	---	159,526	830,000
Total	**1,912,330**	**1,568,855**	**343,475**	**340,797**	**367,255**	**317,017**	**---**	**---**	**---**	**147,580**	**3,878,792**	**---**	**358,879**	**1,878,000**
Hoyt Lakes														
Sanitation	240,355	221,459	18,896	---	5,597	13,299	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	230,840	250,211	(19,371)	---	1,000	(20,371)	---	---	---	(6,094)	7,111	---	---	---
Water	423,172	356,577	66,595	4,652	---	71,247	---	---	---	10,420	86,855	---	---	---
Total	**894,367**	**828,247**	**66,120**	**4,652**	**6,597**	**64,175**	**---**	**---**	**---**	**4,326**	**93,966**	**---**	**---**	**---**
Hugo														
Water and Sewer [3]	2,000,083	1,922,499	77,584	560,639	---	638,223	---	---	---	(171,258)	557,873	---	---	---
Total	**2,000,083**	**1,922,499**	**77,584**	**560,639**	**---**	**638,223**	**---**	**---**	**---**	**(171,258)**	**557,873**	**---**	**---**	**---**
Hutchinson														
Composting	1,969,010	2,093,667	(124,657)	117,526	---	(7,131)	---	---	---	57,881	31,099	---	---	---
Housing and Redevelopment Authority	1,202,284	828,790	373,494	8,797	397,380	(15,089)	---	240,738	479,585	---	138,939	---	---	---
Hutchinson Health Care [11][29]	70,339,944	66,964,505	3,375,439	1,870,129	1,462,570	3,782,998	---	---	---	---	14,706,099	---	1,488,219	8,685,482
Liquor	5,099,629	4,598,296	501,333	4,503	43,308	462,528	---	---	---	451,030	---	---	43,308	---
Public Utilities Commission [9]	41,930,038	36,655,671	5,274,367	258,141	1,915,533	3,616,975	---	---	---	1,248,613	3,827,934	---	1,156,691	2,019,882
Refuse	1,143,949	1,204,226	(60,277)	37,577	---	(22,700)	---	---	---	55,000	15,771	---	---	---
Sewer	3,700,219	3,397,448	302,771	107,725	474,302	(63,806)	---	---	---	97,168	---	---	466,684	1,042,000
Storm Water	580,249	436,207	144,042	41,288	83,761	101,569	---	---	---	50,000	81,120	---	55,776	148,785
Water	2,394,880	1,948,148	446,732	104,526	495,788	55,470	---	---	---	199,699	---	---	492,522	715,000
Total	**128,360,202**	**118,126,958**	**10,233,244**	**2,550,212**	**4,872,642**	**7,910,814**	**---**	**240,738**	**479,585**	**2,159,391**	**18,800,962**	**---**	**3,703,200**	**12,611,149**
Ihlen														
Community Center	4,381	7,899	(3,518)	3,950	719	(287)	---	---	---	(1,097)	---	---	719	4,281
Garbage	5,822	5,431	391	---	---	391	---	---	---	(93)	---	---	---	---
Sewer	21,322	24,256	(2,934)	---	---	(2,934)	---	---	---	(3,192)	---	---	---	---
Water	10,094	8,783	1,311	---	---	1,311	---	---	---	1,817	---	---	---	---
Total	**41,619**	**46,369**	**(4,750)**	**3,950**	**719**	**(1,519)**	**---**	**---**	**---**	**(2,565)**	**---**	**---**	**719**	**4,281**
Independence														
Sanitary Sewer	122,421	236,818	(114,397)	97,233	32,854	(50,018)	---	---	---	---	72,537	---	32,854	15,000
Total	**122,421**	**236,818**	**(114,397)**	**97,233**	**32,854**	**(50,018)**	**---**	**---**	**---**	**---**	**72,537**	**---**	**32,854**	**15,000**
International Falls														
International Falls Recreation Commission [29]	33,054	162,364	(129,310)	153,514	---	24,204	---	---	---	---	10,692	---	---	---
Water and Sewer	2,514,283	2,356,525	157,758	66,583	---	224,341	61,951	---	3,120	723,533	371,598	---	---	---
Total	**2,547,337**	**2,518,889**	**28,448**	**220,097**	**---**	**248,545**	**61,951**	**---**	**3,120**	**723,533**	**382,290**	**---**	**---**	**---**
Inver Grove Heights														
Golf Course	1,401,052	1,917,908	(516,856)	37,682	96,760	(575,934)	---	---	---	---	157,875	---	88,308	410,395

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	2,743,475	3,018,197	(274,722)	63,334	---	(211,388)	---	---	---	57,259	---	---	---	---
Water	2,876,783	2,393,558	483,225	99,648	---	582,873	---	---	---	900,916	---	---	---	---
Total	**7,021,310**	**7,329,663**	**(308,353)**	**200,664**	**96,760**	**(204,449)**	**---**	**---**	**---**	**958,175**	**157,875**	**---**	**88,308**	**410,395**
Iona														
Sewer	35,309	48,169	(12,860)	832	---	(12,028)	---	477	---	26,313	---	---	---	---
Water	35,913	56,719	(20,806)	36,556	---	15,750	---	35,868	---	17,542	29,502	---	---	---
Total	**71,222**	**104,888**	**(33,666)**	**37,388**	**---**	**3,722**	**---**	**36,345**	**---**	**43,855**	**29,502**	**---**	**---**	**---**
Iron Junction														
Sewer [0]	17,681	23,885	(6,204)	269	335	(6,270)	---	---	---	---	450	---	---	---
Water [0]	5,383	1,702	3,681	40	---	3,721	---	---	---	---	1,112	---	---	---
Total	**23,064**	**25,587**	**(2,523)**	**309**	**335**	**(2,549)**	**---**	**---**	**---**	**---**	**1,562**	**---**	**---**	**---**
Ironton														
Sanitation	7,774	22,232	(14,458)	250	---	(14,208)	---	---	---	25,000	---	---	---	---
Sewer	34,293	55,915	(21,622)	25,000	---	3,378	---	---	25,000	(12,500)	37,501	---	---	---
Water	65,442	92,858	(27,416)	51,336	3,132	20,788	---	---	25,000	(12,500)	35,121	---	3,132	21,000
Total	**107,509**	**171,005**	**(63,496)**	**76,586**	**3,132**	**9,958**	**---**	**---**	**50,000**	**---**	**72,622**	**---**	**3,132**	**21,000**
Isanti														
Liquor	2,086,169	1,914,766	171,403	10,161	---	181,564	---	---	---	150,000	---	---	---	---
Sewer	1,070,064	989,798	80,266	290,064	140,341	229,989	---	---	---	---	22,405	---	124,883	695,744
Water	877,629	658,931	218,698	243,552	245,021	217,229	---	109,080	---	(10,129)	656,847	479,047	245,021	562,500
Total	**4,033,862**	**3,563,495**	**470,367**	**543,777**	**385,362**	**628,782**	**---**	**109,080**	**---**	**139,871**	**679,252**	**479,047**	**369,904**	**1,258,244**
Isle														
Liquor	1,018,674	904,098	114,576	12,729	---	127,305	---	---	---	20,950	23,650	---	---	---
Sewer	423,746	209,441	214,305	35,457	220,639	29,123	---	---	---	31,000	---	---	220,639	16,000
Water	95,250	109,963	(14,713)	12,730	---	(1,983)	---	---	---	29,000	3,715	215,516	---	---
Total	**1,537,670**	**1,223,502**	**314,168**	**60,916**	**220,639**	**154,445**	**---**	**---**	**---**	**80,950**	**27,365**	**215,516**	**220,639**	**16,000**
Ivanhoe														
Economic Development Authority	80,220	75,700	4,520	10	35,467	(30,937)	---	---	---	---	---	---	35,467	20,811
Liquor	461,149	467,225	(6,076)	230	337	(6,183)	---	---	---	---	---	---	337	---
Utility	243,392	184,380	59,012	1,674	14,470	46,216	---	---	---	36,441	---	---	14,470	20,000
Total	**784,761**	**727,305**	**57,456**	**1,914**	**50,274**	**9,096**	**---**	**---**	**---**	**36,441**	**---**	**---**	**50,274**	**40,811**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Jackson														
Airport	88,333	227,181	(138,848)	382,005	---	243,157	---	---	---	---	315,928	---	---	13,829
Ambulance Service	301,161	296,170	4,991	49,781	---	54,772	---	---	---	---	2,726	---	---	---
Electric	4,439,580	3,876,768	562,812	67,503	170,377	459,938	---	---	---	233,409	474,866	---	166,552	165,000
Liquor	985,721	975,015	10,706	5,151	---	15,857	---	---	500	41,000	---	---	---	---
Municipal Hospital	322,612	155,418	167,194	378,569	---	545,763	---	---	---	---	1,206,934	---	---	113,915
Sale of Concrete	11,764	2,280	9,484	786	---	10,270	---	---	---	---	---	---	---	---
Sewer	603,021	358,442	244,579	16,271	1,894	258,956	---	---	352	35,000	324,476	---	1,894	28,000
Television Service	535,429	565,069	(29,640)	2,972	---	(26,668)	---	---	510	35,000	---	---	---	---
Water	561,963	479,991	81,972	10,598	1,243	91,327	---	---	520	45,000	52,039	---	1,243	12,000
Total	**7,849,584**	**6,936,334**	**913,250**	**913,636**	**173,514**	**1,653,372**	**---**	**---**	**1,882**	**389,409**	**2,376,969**	**---**	**169,689**	**332,744**
Janesville														
Golf Course	218,282	287,637	(69,355)	46,669	10,230	(32,916)	25,000	---	---	---	9,927	---	10,230	63,471
Housing and Redevelopment Authority	117,226	233,361	(116,135)	109,685	---	(6,450)	---	107,839	---	---	---	---	---	---
Light and Power	1,231,624	1,288,901	(57,277)	31,931	6,857	(32,203)	---	---	---	35,000	---	---	6,857	55,000
Nursing Home	2,386,242	2,287,250	98,992	14,808	6,000	107,800	---	---	---	---	25,616	---	---	---
Recycling [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewage Collection	175,350	291,758	(116,408)	212	24,789	(140,985)	---	---	---	25,000	---	---	24,789	63,919
Waterworks	185,391	253,747	(68,356)	2,322	25,148	(91,182)	---	---	---	20,000	---	---	25,148	40,000
Total	**4,314,115**	**4,642,654**	**(328,539)**	**205,627**	**73,024**	**(195,936)**	**25,000**	**107,839**	**---**	**80,000**	**35,543**	**---**	**67,024**	**222,390**
Jasper														
Economic Development Authority - Housing	60,240	36,270	23,970	419	26,635	(2,246)	---	---	---	---	1,648	---	26,635	13,290
Garbage	38,452	36,846	1,606	---	26	1,580	---	---	---	---	---	---	26	---
Sewer	85,040	55,273	29,767	1,540	6,430	24,877	---	---	---	15,827	20,624	---	6,430	42,976
Sunrise Village	492,026	452,700	39,326	2,661	376	41,611	---	---	---	---	5,341	---	376	15,982
Water	89,289	113,159	(23,870)	501	14,450	(37,819)	---	---	---	(15,827)	674	---	14,450	15,000
Total	**765,047**	**694,248**	**70,799**	**5,121**	**47,917**	**28,003**	**---**	**---**	**---**	**---**	**28,287**	**---**	**47,917**	**87,248**
Jeffers														
Sewer	51,151	29,062	22,089	355	15,895	6,549	---	---	---	42,265	12,530	---	14,906	---
Water	45,650	41,285	4,365	231	6,358	(1,762)	---	---	---	---	---	---	5,962	---
Total	**96,801**	**70,347**	**26,454**	**586**	**22,253**	**4,787**	**---**	**---**	**---**	**42,265**	**12,530**	**---**	**20,868**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Johnson														
Water	3,885	7,182	(3,297)	---	---	(3,297)	---	---	---	---	---	---	---	---
Total	**3,885**	**7,182**	**(3,297)**	**---**	**---**	**(3,297)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Jordan														
Sewer Utility	955,610	1,057,477	(101,867)	95,549	131,629	(137,947)	---	---	---	---	7,620	---	135,221	413,938
Storm Sewer Utility	170,887	145,202	25,685	83,257	79,658	29,284	---	---	---	---	---	---	81,365	160,645
Water Utility	968,288	826,045	142,243	175,330	354,392	(36,819)	---	---	---	---	21,654	---	358,696	568,660
Total	**2,094,785**	**2,028,724**	**66,061**	**354,136**	**565,679**	**(145,482)**	**---**	**---**	**---**	**---**	**29,274**	**---**	**575,282**	**1,143,243**
Kandiyohi														
Electric	354,165	284,046	70,119	6,820	9,543	67,396	---	---	---	---	---	---	9,543	25,000
Sewer	156,279	165,287	(9,008)	417,113	1,506	406,599	---	416,442	---	---	344,695	416,442	1,506	25,000
Water	61,230	52,503	8,727	783	---	9,510	---	---	---	---	---	---	---	---
Total	**571,674**	**501,836**	**69,838**	**424,716**	**11,049**	**483,505**	**---**	**416,442**	**---**	**---**	**344,695**	**416,442**	**11,049**	**50,000**
Karlstad														
Sewer	42,385	43,451	(1,066)	156	---	(910)	---	---	---	---	---	---	---	---
Water	54,315	46,080	8,235	790	---	9,025	---	---	---	---	---	---	---	---
Total	**96,700**	**89,531**	**7,169**	**946**	**---**	**8,115**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Kasota														
Electric and Refuse	430,953	425,366	5,587	2,210	---	7,797	---	---	---	19,000	---	---	---	---
Sewer	85,732	131,481	(45,749)	2,804	---	(42,945)	---	---	---	---	---	---	---	---
Water	31,391	46,530	(15,139)	2,216	---	(12,923)	---	---	---	7,380	---	---	---	---
Total	**548,076**	**603,377**	**(55,301)**	**7,230**	**---**	**(48,071)**	**---**	**---**	**---**	**26,380**	**---**	**---**	**---**	**---**
Kasson														
Electric	3,380,156	2,826,655	553,501	39,996	27,705	565,792	---	---	---	21,500	39,150	---	22,534	31,666
Liquor	1,098,000	1,078,486	19,514	8,089	---	27,603	---	---	---	14,000	---	---	---	---
Maple Grove Cemetery	15,550	64,311	(48,761)	5,915	---	(42,846)	---	---	---	---	---	---	---	---
Storm Water	164,621	254,486	(89,865)	3,305	11,975	(98,535)	---	---	---	---	7,587	---	11,745	16,062
Wastewater Treatment	1,464,056	1,010,069	453,987	13,408	183,691	283,704	---	---	---	26,627	928,005	873,373	182,543	422,898
Water Utility	587,197	525,360	61,837	24,606	67,698	18,745	---	---	---	29,427	39,532	688,043	64,265	755,682
Total	**6,709,580**	**5,759,367**	**950,213**	**95,319**	**291,069**	**754,463**	**---**	**---**	**---**	**91,554**	**1,014,274**	**1,561,416**	**281,087**	**1,226,308**
Keewatin														
Public Utilities [30]	1,003,422	850,383	153,039	1,481	9,818	144,702	---	---	---	36,204	---	---	9,818	24,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**1,003,422**	**850,383**	**153,039**	**1,481**	**9,818**	**144,702**	**---**	**---**	**---**	**36,204**	**---**	**---**	**9,818**	**24,000**
Kelliher														
Liquor	380,054	352,240	27,814	328	---	28,142	---	---	---	20,000	---	---	---	---
Sewer	29,411	35,218	(5,807)	11	---	(5,796)	---	---	---	---	---	---	---	---
Water	48,210	41,953	6,257	15,204	---	21,461	---	---	---	---	23,014	---	---	---
Total	**457,675**	**429,411**	**28,264**	**15,543**	**---**	**43,807**	**---**	**---**	**---**	**20,000**	**23,014**	**---**	**---**	**---**
Kellogg														
Liquor	124,401	160,019	(35,618)	8,032	---	(27,586)	---	---	---	---	---	---	---	---
Sewer	21,929	78,809	(56,880)	3,199	---	(53,681)	---	---	---	(244)	---	---	---	---
Water	47,843	86,001	(38,158)	5,183	---	(32,975)	---	---	---	(244)	---	---	---	---
Total	**194,173**	**324,829**	**(130,656)**	**16,414**	**---**	**(114,242)**	**---**	**---**	**---**	**(488)**	**---**	**---**	**---**	**---**
Kennedy														
Sewer	22,684	18,007	4,677	---	---	4,677	---	---	---	---	---	---	---	---
Water	48,061	50,207	(2,146)	3,255	3,426	(2,317)	---	---	---	---	---	---	3,426	5,000
Total	**70,745**	**68,214**	**2,531**	**3,255**	**3,426**	**2,360**	**---**	**---**	**---**	**---**	**---**	**---**	**3,426**	**5,000**
Kenneth														
Sewer [0]	12,416	13,098	(682)	---	---	(682)	---	---	---	---	---	---	---	3,000
Water [0]	5,409	4,209	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Total	**17,825**	**17,307**	**518**	**---**	**---**	**518**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**3,000**
Kent														
Refuse	8,208	7,543	665	---	---	665	---	---	---	---	---	---	---	---
Sewer	22,231	44,076	(21,845)	---	6,825	(28,670)	---	---	---	---	---	---	6,825	---
Water	7,231	4,507	2,724	---	---	2,724	---	---	---	---	---	---	---	---
Total	**37,670**	**56,126**	**(18,456)**	**---**	**6,825**	**(25,281)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,825**	**---**
Kenyon														
Electric	1,723,860	1,481,712	242,148	27,441	29,351	240,238	---	---	690	196,340	16,491	---	12,425	240,000
Liquor	620,028	599,155	20,873	13,665	637	33,901	---	---	---	20,000	---	---	637	---
Sewer	276,462	281,112	(4,650)	53,314	3,968	44,696	---	---	10,615	---	51,163	---	3,592	6,000
Storm Sewer	24,787	19,294	5,493	1,188	---	6,681	---	---	---	---	35,872	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	222,772	193,872	28,900	3,649	3,529	29,020	---	---	185	7,800	77,489	---	3,529	11,000
Total	**2,867,909**	**2,575,145**	**292,764**	**99,257**	**37,485**	**354,536**	**---**	**---**	**11,490**	**224,140**	**181,015**	**---**	**20,183**	**257,000**
Kerkhoven														
Garbage	74,290	77,190	(2,900)	6,481	---	3,581	---	---	---	---	---	---	---	---
Sewer	78,247	53,629	24,618	1,735	32,523	(6,170)	---	---	---	---	9,773	---	2,750	20,000
Water	96,721	27,474	69,247	4,669	96,420	(22,504)	---	---	---	---	14,445	---	11,975	70,000
Total	**249,258**	**158,293**	**90,965**	**12,885**	**128,943**	**(25,093)**	**---**	**---**	**---**	**---**	**24,218**	**---**	**14,725**	**90,000**
Kettle River														
Sewer	41,922	43,783	(1,861)	(3,712)	---	(5,573)	---	---	---	7,112	---	---	3,712	9,000
Water	61,219	35,630	25,589	---	---	25,589	---	---	---	26,532	---	---	---	---
Total	**103,141**	**79,413**	**23,728**	**(3,712)**	**---**	**20,016**	**---**	**---**	**---**	**33,644**	**---**	**---**	**3,712**	**9,000**
Kiester														
Grocery Store	128	4,278	(4,150)	30,125	7,147	18,828	---	---	---	---	---	---	7,147	19,000
Liquor	184,699	174,816	9,883	---	---	9,883	---	---	---	24,523	---	---	---	---
Sewer	54,983	30,489	24,494	635	---	25,129	---	---	---	51,046	---	---	---	---
Water	65,876	40,896	24,980	600	6,921	18,659	---	---	---	---	---	---	6,921	11,000
Total	**305,686**	**250,479**	**55,207**	**31,360**	**14,068**	**72,499**	**---**	**---**	**---**	**75,569**	**---**	**---**	**14,068**	**30,000**
Kilkenny														
Refuse and Recycling	10,620	6,879	3,741	---	---	3,741	---	---	---	---	---	---	---	---
Sewer	16,920	9,293	7,627	200	---	7,827	---	---	---	(111,109)	106,392	---	---	---
Water	25,419	8,197	17,222	---	26,863	(9,641)	---	---	---	---	---	---	6,863	20,000
Total	**52,959**	**24,369**	**28,590**	**200**	**26,863**	**1,927**	**---**	**---**	**---**	**(111,109)**	**106,392**	**---**	**6,863**	**20,000**
Kimball														
Refuse	51,548	52,585	(1,037)	1,359	---	322	---	---	---	---	---	---	---	---
Sewer	102,004	189,904	(87,900)	4,957	20,863	(103,806)	2,811	---	---	34,593	---	---	20,555	20,000
Water	118,885	163,668	(44,783)	2,262	---	(42,521)	---	---	---	39,093	---	---	---	---
Total	**272,437**	**406,157**	**(133,720)**	**8,578**	**20,863**	**(146,005)**	**2,811**	**---**	**---**	**73,686**	**---**	**---**	**20,555**	**20,000**
Kinney														
Garbage [0]	7,802	---	7,802	764	---	8,566	764	---	---	(2,244)	---	---	---	---
Sewage [0]	13,251	30,968	(17,717)	---	---	(17,717)	---	---	---	(23,389)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 [0]	9,033	27,281	(18,248)	---	---	(18,248)	---	---	---	(55,612)	---	---	---	---
Total	**30,086**	**58,249**	**(28,163)**	**764**	**---**	**(27,399)**	**764**	**---**	**---**	**(81,245)**	**---**	**---**	**---**	**---**
La Crescent														
Arena	119,165	235,806	(116,641)	---	23,764	(140,405)	---	---	---	(65,000)	10,831	---	23,764	30,000
Golf Course	315,880	391,387	(75,507)	---	16,126	(91,633)	---	---	---	(65,000)	---	---	13,831	25,000
License Bureau	98,745	65,549	33,196	3,613	---	36,809	---	---	---	---	609	---	---	---
Sewer	821,509	712,728	108,781	94,084	100,449	102,416	---	---	1,121	---	261,378	---	100,449	79,000
Solid Waste	183,735	191,855	(8,120)	138	---	(7,982)	---	---	---	---	---	---	---	---
Water	767,696	687,832	79,864	188,380	145,094	123,150	---	---	1,121	---	148,603	---	144,374	226,000
Total	**2,306,730**	**2,285,157**	**21,573**	**286,215**	**285,433**	**22,355**	**---**	**---**	**2,242**	**(130,000)**	**421,421**	**---**	**282,418**	**360,000**
La Prairie														
Sewer	54,699	47,211	7,488	646	---	8,134	---	---	---	---	37,302	---	---	---
Water	69,701	50,775	18,926	1,115	---	20,041	---	---	---	---	---	---	---	---
Total	**124,400**	**97,986**	**26,414**	**1,761**	**---**	**28,175**	**---**	**---**	**---**	**---**	**37,302**	**---**	**---**	**---**
La Salle														
Wastewater	34,974	61,769	(26,795)	3,234	13,600	(37,161)	---	3,212	---	(10,000)	14,354	---	---	---
Water	15,042	21,968	(6,926)	276	---	(6,650)	---	---	---	---	---	---	---	---
Total	**50,016**	**83,737**	**(33,721)**	**3,510**	**13,600**	**(43,811)**	**---**	**3,212**	**---**	**(10,000)**	**14,354**	**---**	**---**	**---**
Lafayette														
Sewer	72,495	101,725	(29,230)	20,669	---	(8,561)	---	---	---	---	---	---	---	---
Water	73,439	77,746	(4,307)	1,905	---	(2,402)	---	---	---	---	---	---	---	---
Total	**145,934**	**179,471**	**(33,537)**	**22,574**	**---**	**(10,963)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lake Benton														
Garbage	3,648	---	3,648	---	---	3,648	---	---	146	---	---	---	---	---
Liquor	320,430	316,069	4,361	18	---	4,379	---	---	---	---	---	---	---	---
Sewer	123,364	79,696	43,668	61,234	56,276	48,626	33,696	---	3,465	(90,733)	---	---	56,276	34,457
Water	126,638	84,893	41,745	64,600	55,782	50,563	33,696	---	3,465	90,733	---	---	55,782	24,000
Total	**574,080**	**480,658**	**93,422**	**125,852**	**112,058**	**107,216**	**67,392**	**---**	**7,076**	**---**	**---**	**---**	**112,058**	**58,457**
Lake Bronson														
Sewer	17,292	8,473	8,819	---	---	8,819	---	---	---	8,819	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	65,360	27,406	37,954	---	---	37,954	---	---	---	37,954	---	---	---	---
Total	**82,652**	**35,879**	**46,773**	**---**	**---**	**46,773**	**---**	**---**	**---**	**46,773**	**---**	**---**	**---**	**---**
Lake City														
Electric	12,820,161	11,749,471	1,070,690	63,788	172,325	962,153	---	---	---	209,111	1,723,968	---	120,525	205,000
Garbage	378,055	384,952	(6,897)	15,658	---	8,761	---	---	---	---	---	---	---	---
Marina	1,797,053	991,279	805,774	61,056	258,376	608,454	---	---	---	499,453	---	---	28,923	95,000
Sewer	1,490,901	1,158,986	331,915	4,730	150,760	185,885	---	---	---	(148,690)	22,365	---	150,760	455,701
Storm Water	81,958	170,829	(88,871)	4,040	16,682	(101,513)	---	---	---	---	138,733	---	16,682	---
Water	690,191	710,138	(19,947)	31,228	30,194	(18,913)	---	---	---	47,310	39,999	---	30,194	18,888
Total	**17,258,319**	**15,165,655**	**2,092,664**	**180,500**	**628,337**	**1,644,827**	**---**	**---**	**---**	**607,184**	**1,925,065**	**---**	**347,084**	**774,589**
Lake Crystal														
Electric	2,430,208	2,413,780	16,428	87,554	65,017	38,965	---	---	---	---	930	---	65,017	90,000
Sewer	417,885	460,979	(43,094)	23,951	66,040	(85,183)	---	---	---	---	239,171	---	66,040	107,000
Water	911,191	415,973	495,218	53,749	289,688	259,279	---	---	---	---	---	---	280,962	267,500
Total	**3,759,284**	**3,290,732**	**468,552**	**165,254**	**420,745**	**213,061**	**---**	**---**	**---**	**---**	**240,101**	**---**	**412,019**	**464,500**
Lake Elmo														
Sewer	53,012	73,797	(20,785)	418	---	(20,367)	---	---	---	---	---	---	---	---
Storm Sewer	235,252	142,517	92,735	17,468	---	110,203	---	---	---	---	---	---	---	---
Water	526,979	647,962	(120,983)	58,458	197,512	(260,037)	---	---	---	(50,000)	12,831	---	190,094	40,000
Total	**815,243**	**864,276**	**(49,033)**	**76,344**	**197,512**	**(170,201)**	**---**	**---**	**---**	**(50,000)**	**12,831**	**---**	**190,094**	**40,000**
Lake Henry														
Sewer	18,527	---	18,527	6,257	---	24,784	6,257	---	---	---	---	---	---	4,000
Total	**18,527**	**---**	**18,527**	**6,257**	**---**	**24,784**	**6,257**	**---**	**---**	**---**	**---**	**---**	**---**	**4,000**
Lake Lillian														
Sewer	37,922	40,985	(3,063)	2,234	1,906	(2,735)	---	---	---	---	4,814	---	1,940	11,016
Water	77,158	72,272	4,886	666	4,969	583	---	---	---	---	4,814	---	5,060	28,995
Total	**115,080**	**113,257**	**1,823**	**2,900**	**6,875**	**(2,152)**	**---**	**---**	**---**	**---**	**9,628**	**---**	**7,000**	**40,011**
Lake Park														
Electric	702,333	594,801	107,532	5,600	---	113,132	---	---	---	219,700	31,045	---	---	---
Gas	306,079	279,810	26,269	32,155	---	58,424	---	---	---	---	2,763	---	---	---
Liquor	656,305	642,431	13,874	3,615	---	17,489	---	---	---	---	16,262	---	---	---
Sewer	141,553	109,477	32,076	365	6,517	25,924	---	---	---	---	1,065,142	---	6,517	21,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	143,843	138,608	5,235	552	17,545	(11,758)	---	---	---	---	28,855	---	17,545	39,000
Total	**1,950,113**	**1,765,127**	**184,986**	**42,287**	**24,062**	**203,211**	**---**	**---**	**---**	**219,700**	**1,144,067**	**---**	**24,062**	**60,000**
Lake Shore														
Sewer	82,318	123,383	(41,065)	266	8,163	(48,962)	---	---	---	---	---	---	9,478	105,097
Total	**82,318**	**123,383**	**(41,065)**	**266**	**8,163**	**(48,962)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,478**	**105,097**
Lake Wilson														
Apartment	22,800	20,797	2,003	1	685	1,319	---	---	---	20,801	---	---	685	339
Liquor	116	3,846	(3,730)	1,250	444	(2,924)	---	---	---	109,017	---	---	---	---
Water and Sewer [1]	41,223	68,890	(27,667)	53,564	14,876	11,021	---	---	---	10,976	15,197	---	---	---
Total	**64,139**	**93,533**	**(29,394)**	**54,815**	**16,005**	**9,416**	**---**	**---**	**---**	**140,794**	**15,197**	**---**	**685**	**339**
Lakefield														
Ambulance	123,734	113,473	10,261	27,109	---	37,370	---	---	---	---	11,521	---	---	---
Liquor	385,363	355,072	30,291	3,514	22	33,783	---	---	---	3,000	---	---	---	---
Sewer	312,662	351,195	(38,533)	37,596	12,847	(13,784)	---	---	---	6,000	13,173	---	12,847	61,972
Utilities (Electric, Water, and Cable T.V.) [4][10]	2,069,795	1,884,404	185,391	35,787	85,178	136,000	---	---	---	13,730	211,991	---	85,178	650,721
Total	**2,891,554**	**2,704,144**	**187,410**	**104,006**	**98,047**	**193,369**	**---**	**---**	**---**	**22,730**	**236,685**	**---**	**98,025**	**712,693**
Lakeland														
Building Inspection	39,964	21,871	18,093	28	3,218	14,903	---	---	---	5,150	---	---	---	---
Water	232,979	232,478	501	811	---	1,312	---	---	---	(5,150)	57,022	---	---	---
Total	**272,943**	**254,349**	**18,594**	**839**	**3,218**	**16,215**	**---**	**---**	**---**	**---**	**57,022**	**---**	**---**	**---**
Lakeville														
Environmental Resources	662,863	529,400	133,463	64,794	---	198,257	---	---	292	119,726	---	---	---	---
Liquor	14,373,261	13,023,142	1,350,119	56,924	181,335	1,225,708	---	3,762	---	1,134,131	8,140	---	181,335	145,000
Sewer	4,316,240	5,109,454	(793,214)	25,365	---	(767,849)	---	---	1,632	135,186	---	---	---	---
Street Lights	654,498	645,207	9,291	1,108	---	10,399	---	---	---	3,504	---	---	---	---
Water	3,232,678	4,134,913	(902,235)	154,358	---	(747,877)	---	108,227	1,632	131,682	512,591	---	---	---
Total	**23,239,540**	**23,442,116**	**(202,576)**	**302,549**	**181,335**	**(81,362)**	**---**	**111,989**	**3,556**	**1,524,229**	**520,731**	**---**	**181,335**	**145,000**
Lamberton														
Economic Development Authority - Housing	18,289	19,074	(785)	493	9,358	(9,650)	---	---	---	(5,000)	---	---	9,358	7,367
Refuse	17,118	17,800	(682)	32	---	(650)	---	---	---	---	---	---	---	---
Sanitary Sewer	112,315	87,557	24,758	384	56,100	(30,958)	---	---	---	10,000	---	---	56,100	17,000
Storm Sewer	14,468	---	14,468	---	---	14,468	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Valley View Manor	3,252,889	3,057,501	195,388	654	115,938	80,104	---	---	---	---	101,247	---	115,938	105,000
Water	95,871	91,674	4,197	362	---	4,559	---	---	---	30,655	48,962	---	---	---
Total	**3,510,950**	**3,273,606**	**237,344**	**1,925**	**181,396**	**57,873**	**---**	**---**	**---**	**35,655**	**150,209**	**---**	**181,396**	**129,367**
Lancaster														
Liquor	277,893	243,470	34,423	839	---	35,262	---	---	---	20,000	---	---	---	---
Sewer	29,828	49,095	(19,267)	1,948	---	(17,319)	---	---	---	(30,306)	---	---	---	---
Water	33,672	31,131	2,541	2,385	---	4,926	---	---	---	---	---	---	---	---
Total	**341,393**	**323,696**	**17,697**	**5,172**	**---**	**22,869**	**---**	**---**	**---**	**(10,306)**	**---**	**---**	**---**	**---**
Landfall														
Community Improvement	26,100	4,779	21,321	2,174	---	23,495	---	---	---	---	---	---	---	---
Sewer	128,783	58,621	70,162	---	65,891	4,271	---	---	---	---	---	---	5,189	60,702
Terrace Project	1,117,719	562,986	554,733	24	466,193	88,564	---	---	---	---	---	---	167,773	298,420
Water	72,843	59,759	13,084	---	---	13,084	---	---	---	---	---	---	---	---
Total	**1,345,445**	**686,145**	**659,300**	**2,198**	**532,084**	**129,414**	**---**	**---**	**---**	**---**	**---**	**---**	**172,962**	**359,122**
Lanesboro														
Utilities Commission [30]	1,267,734	1,101,467	166,267	58,970	45,300	179,937	---	---	---	(12,000)	155,730	---	45,300	131,720
Total	**1,267,734**	**1,101,467**	**166,267**	**58,970**	**45,300**	**179,937**	**---**	**---**	**---**	**(12,000)**	**155,730**	**---**	**45,300**	**131,720**
Laporte														
Water and Sewer	79,114	154,857	(75,743)	22,781	35,219	(88,181)	15,639	---	---	---	---	---	35,219	12,000
Total	**79,114**	**154,857**	**(75,743)**	**22,781**	**35,219**	**(88,181)**	**15,639**	**---**	**---**	**---**	**---**	**---**	**35,219**	**12,000**
Lauderdale														
Sewer	269,701	227,944	41,757	3,911	---	45,668	---	---	---	---	---	---	---	---
Storm Sewer	60,725	44,927	15,798	1,324	---	17,122	---	---	---	---	---	---	---	---
Total	**330,426**	**272,871**	**57,555**	**5,235**	**---**	**62,790**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Le Center														
Liquor	844,283	803,258	41,025	160	6,452	34,733	---	---	---	50,000	4,060	---	6,452	4,367
Refuse	117,437	79,428	38,009	---	---	38,009	---	---	---	---	---	---	---	---
Sewer	631,339	357,968	273,371	---	57,740	215,631	---	---	---	---	38,500	---	59,658	259,176
Water	512,746	292,070	220,676	---	144,495	76,181	---	---	---	---	---	---	118,548	221,000
Total	**2,105,805**	**1,532,724**	**573,081**	**160**	**208,687**	**364,554**	**---**	**---**	**---**	**50,000**	**42,560**	**---**	**184,658**	**484,543**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Le Roy														
Sewer	95,086	136,124	(41,038)	121	3,286	(44,203)	---	---	---	---	---	11,281	3,286	3,164
Water	114,666	144,033	(29,367)	5,324	5,632	(29,675)	---	---	---	---	---	---	5,632	5,424
Wildwood Grove	849,747	1,010,268	(160,521)	131,233	114,672	(143,960)	121,190	---	7,064	---	30,506	---	114,672	110,000
Total	**1,059,499**	**1,290,425**	**(230,926)**	**136,678**	**123,590**	**(217,838)**	**121,190**	**---**	**7,064**	**---**	**30,506**	**11,281**	**123,590**	**118,588**
Le Sueur														
Electric	8,316,688	8,055,832	260,856	98,032	82,178	276,710	---	---	---	350,000	572,325	---	53,867	125,000
Sewer	1,512,060	1,252,535	259,525	86,751	195,400	150,876	---	1,088	---	---	11,825	---	192,534	911,000
Sewer Pre-Treatment	---	73,073	(73,073)	---	1,424	(74,497)	---	---	---	---	---	---	---	---
Water	961,419	702,419	259,000	57,888	82,046	234,842	---	---	---	---	51,606	---	78,898	365,000
Total	**10,790,167**	**10,083,859**	**706,308**	**242,671**	**361,048**	**587,931**	**---**	**1,088**	**---**	**350,000**	**635,756**	**---**	**325,299**	**1,401,000**
Lester Prairie														
Sewer	497,812	178,381	319,431	11,073	87,256	243,248	---	---	---	---	---	---	59,202	227,000
Water	175,237	93,776	81,461	820,637	896,874	5,224	---	---	---	5,845	---	---	---	---
Total	**673,049**	**272,157**	**400,892**	**831,710**	**984,130**	**248,472**	**---**	**---**	**---**	**5,845**	**---**	**---**	**59,202**	**227,000**
Lewiston														
Water and Sewer	674,302	623,965	50,337	---	120,761	(70,424)	---	---	---	(128,000)	---	---	120,761	159,000
Total	**674,302**	**623,965**	**50,337**	**---**	**120,761**	**(70,424)**	**---**	**---**	**---**	**(128,000)**	**---**	**---**	**120,761**	**159,000**
Lewisville														
Liquor	228,708	240,088	(11,380)	9,441	---	(1,939)	---	---	---	---	---	---	---	---
Water and Sewer [1]	95,171	144,061	(48,890)	3,766	27,528	(72,652)	---	---	---	---	---	---	27,528	6,000
Total	**323,879**	**384,149**	**(60,270)**	**13,207**	**27,528**	**(74,591)**	**---**	**---**	**---**	**---**	**---**	**---**	**27,528**	**6,000**
Lexington														
Liquor	3,049,103	2,934,861	114,242	3,112	24,687	92,667	---	---	---	50,000	---	---	24,687	37,417
Lovell Building	185,612	187,389	(1,777)	1,097	---	(680)	---	---	---	---	---	---	---	---
Sewer	211,697	262,020	(50,323)	297,676	20,832	226,521	---	---	---	22,986	---	---	20,832	---
Storm Sewer	13,615	6,518	7,097	194	---	7,291	---	---	---	---	---	---	---	---
Water	266,009	234,027	31,982	4,868	11,435	25,415	---	---	---	30,540	---	---	11,435	---
Total	**3,726,036**	**3,624,815**	**101,221**	**306,947**	**56,954**	**351,214**	**---**	**---**	**---**	**103,526**	**---**	**---**	**56,954**	**37,417**
Lilydale														
Sewer [0]	187,647	152,725	34,922	---	---	34,922	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Water [0]	28,078	11,707	16,371	835	---	17,206	---	---	---	---	---	---	---	---
Total	**215,725**	**164,432**	**51,293**	**835**	**---**	**52,128**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lindstrom														
Liquor	2,336,898	2,218,904	117,994	35,164	---	153,158	---	---	---	155,700	---	---	---	---
Sewer	652,104	992,170	(340,066)	77,129	---	(262,937)	---	---	---	29,660	13,476	---	---	---
Storm Water Management	46,847	79,331	(32,484)	63,936	---	31,452	---	---	---	(20,000)	91,804	---	---	---
Water	434,216	396,943	37,273	104,199	4,327	137,145	---	---	---	134,532	151,223	---	4,327	75,000
Total	**3,470,065**	**3,687,348**	**(217,283)**	**280,428**	**4,327**	**58,818**	**---**	**---**	**---**	**299,892**	**256,503**	**---**	**4,327**	**75,000**
Lino Lakes														
Sewer	1,494,188	1,638,063	(143,875)	82,963	---	(60,912)	---	---	---	33,061	17,524	---	---	---
Water	1,090,104	945,126	144,978	44,714	21,517	168,175	---	---	---	33,061	29,837	---	21,517	390,000
Total	**2,584,292**	**2,583,189**	**1,103**	**127,677**	**21,517**	**107,263**	**---**	**---**	**---**	**66,122**	**47,361**	**---**	**21,517**	**390,000**
Lismore														
Refuse	17,595	17,595	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	53,282	19,743	33,539	104	3,060	30,583	---	---	---	---	---	---	3,060	30,269
Water	67,964	34,366	33,598	249,403	39,836	243,165	---	---	---	---	383,344	686,000	39,836	540,000
Total	**138,841**	**71,704**	**67,137**	**249,507**	**42,896**	**273,748**	**---**	**---**	**---**	**---**	**383,344**	**686,000**	**42,896**	**570,269**
Litchfield														
Electric	9,505,398	7,538,927	1,966,471	43,578	855,490	1,154,559	---	---	---	605,478	1,305,243	---	656,960	605,000
Liquor	1,943,424	1,798,569	144,855	1,768	---	146,623	---	---	---	59,000	---	---	---	---
Sewer	2,848,601	1,789,754	1,058,847	18,201	354,030	723,018	---	---	---	(46,750)	3,861,283	4,073,031	354,030	915,000
Water	852,779	824,989	27,790	1,578	113,443	(84,075)	---	---	---	31,869	---	---	82,232	232,767
Total	**15,150,202**	**11,952,239**	**3,197,963**	**65,125**	**1,322,963**	**1,940,125**	**---**	**---**	**---**	**649,597**	**5,166,526**	**4,073,031**	**1,093,222**	**1,752,767**
Little Canada														
Sewer Operating	1,249,895	1,289,788	(39,893)	19,514	---	(20,379)	---	---	---	100,000	---	---	---	---
Water Operating	1,337,031	1,414,254	(77,223)	59,077	---	(18,146)	---	---	---	150,000	5,289	---	---	---
Total	**2,586,926**	**2,704,042**	**(117,116)**	**78,591**	**---**	**(38,525)**	**---**	**---**	**---**	**250,000**	**5,289**	**---**	**---**	**---**
Little Falls														
Garbage and Recycling	371,992	339,453	32,539	10,266	---	42,805	---	---	---	50,259	---	---	---	---
Golf	376,702	444,237	(67,535)	11,888	62	(55,709)	---	---	---	14,538	---	---	62	7,957
Sewer	1,674,718	1,599,315	75,403	64,976	56,853	83,526	---	---	---	102,949	134,428	---	56,853	367,000
Storm Water	77,301	35,645	41,656	17,971	---	59,627	---	---	---	3,548	134,429	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	1,549,566	1,110,360	439,206	51,737	43,882	447,061	---	---	---	99,655	660,861	---	43,882	1,230,000
Total	**4,050,279**	**3,529,010**	**521,269**	**156,838**	**100,797**	**577,310**	**---**	**---**	**---**	**270,949**	**929,718**	**---**	**100,797**	**1,604,957**
Littlefork														
Liquor	406,710	394,263	12,447	1,727	---	14,174	---	---	---	---	---	---	---	---
Littlefork Medical Center	4,244,442	4,649,079	(404,637)	69,299	36,885	(372,223)	---	---	---	---	126,967	960,000	35,348	975,000
Sewer	38,945	29,951	8,994	270	---	9,264	---	---	---	---	---	---	---	---
Water	102,706	84,676	18,030	---	1,616	16,414	---	---	---	4,464	10,850	---	1,616	10,000
Total	**4,792,803**	**5,157,969**	**(365,166)**	**71,296**	**38,501**	**(332,371)**	**---**	**---**	**---**	**4,464**	**137,817**	**960,000**	**36,964**	**985,000**
Long Beach														
Sewer	172,077	129,306	42,771	1,400	---	44,171	---	---	---	38,372	---	---	---	22,236
Total	**172,077**	**129,306**	**42,771**	**1,400**	**---**	**44,171**	**---**	**---**	**---**	**38,372**	**---**	**---**	**---**	**22,236**
Long Lake														
Recycling	17,551	24,433	(6,882)	5,333	---	(1,549)	---	---	---	---	---	---	---	---
Sewer	299,328	340,845	(41,517)	18,965	---	(22,552)	---	---	---	---	---	---	---	---
Surface Water Management	66,066	87,329	(21,263)	2,417	---	(18,846)	---	---	20,302	---	---	---	---	---
Water	236,561	264,603	(28,042)	77,933	3,908	45,983	---	---	---	---	---	---	3,908	25,000
Total	**619,506**	**717,210**	**(97,704)**	**104,648**	**3,908**	**3,036**	**---**	**---**	**20,302**	**---**	**---**	**---**	**3,908**	**25,000**
Long Prairie														
Liquor	1,286,535	1,161,063	125,472	2,692	---	128,164	---	---	---	90,000	---	---	---	---
Sewer	1,261,623	858,457	403,166	66,109	79,350	389,925	---	---	---	70,161	36,379	---	79,350	85,000
Water	471,835	312,642	159,193	25,548	83,879	100,862	---	---	---	20,000	5,940	---	83,879	147,000
Total	**3,019,993**	**2,332,162**	**687,831**	**94,349**	**163,229**	**618,951**	**---**	**---**	**---**	**180,161**	**42,319**	**---**	**163,229**	**232,000**
Longville														
Liquor	1,410,804	1,288,300	122,504	1,366	7,757	116,113	---	---	---	---	9,978	---	7,757	10,066
Sewer	121,594	114,014	7,580	40,390	39,305	8,665	40,216	---	---	---	---	---	39,305	50,000
Total	**1,532,398**	**1,402,314**	**130,084**	**41,756**	**47,062**	**124,778**	**40,216**	**---**	**---**	**---**	**9,978**	**---**	**47,062**	**60,066**
Lonsdale														
Liquor	1,293,363	1,274,485	18,878	397	---	19,275	---	---	---	---	1,068	---	---	---
Sewer	649,197	430,195	219,002	84,952	119,301	184,653	---	---	---	---	2,427	---	122,992	370,000
Water	403,626	257,775	145,851	60,243	3,049	203,045	---	---	---	---	1,195,210	728,928	1,807	11,000
Total	**2,346,186**	**1,962,455**	**383,731**	**145,592**	**122,350**	**406,973**	**---**	**---**	**---**	**---**	**1,198,705**	**728,928**	**124,799**	**381,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Loretto														
Garbage	49,496	50,857	(1,361)	2,248	---	887	---	---	---	---	---	---	---	---
Storm Water	41,633	32,157	9,476	167	---	9,643	---	---	---	(31,837)	---	---	---	---
Wastewater	139,922	114,596	25,326	267	---	25,593	---	---	---	(21,038)	---	---	---	---
Water	161,991	118,479	43,512	167	14,576	29,103	---	---	---	(9,374)	---	---	14,853	36,000
Total	**393,042**	**316,089**	**76,953**	**2,849**	**14,576**	**65,226**	**---**	**---**	**---**	**(62,249)**	**---**	**---**	**14,853**	**36,000**
Lowry														
Economic Development Authority	52,650	36,360	16,290	628	15,717	1,201	---	---	---	---	---	---	15,717	19,745
Sewer	68,579	131,606	(63,027)	457	15,047	(77,617)	---	---	---	---	469,700	---	---	---
Water	67,185	48,594	18,591	115	17,100	1,606	---	---	---	---	---	---	17,100	9,000
Total	**188,414**	**216,560**	**(28,146)**	**1,200**	**47,864**	**(74,810)**	**---**	**---**	**---**	**---**	**469,700**	**---**	**32,817**	**28,745**
Lucan														
Economic Development Authority	1,500	74	1,426	5,888	---	7,314	---	---	---	---	---	---	---	---
Sewer	31,857	19,271	12,586	586	6,867	6,305	---	---	---	---	6,867	---	---	---
Water	68,129	38,565	29,564	2,064	18,663	12,965	---	---	---	---	---	---	14,663	4,000
Total	**101,486**	**57,910**	**43,576**	**8,538**	**25,530**	**26,584**	**---**	**---**	**---**	**---**	**6,867**	**---**	**14,663**	**4,000**
Luverne														
Economic Development Authority - Proprietary	157,020	195,240	(38,220)	315,917	13,024	264,673	---	---	254,444	---	---	---	13,024	---
Electric	6,416,744	5,950,614	466,130	96,945	110	562,965	---	---	---	70,000	589,277	---	---	---
Lewis & Clark	---	---	---	2,856	---	2,856	---	---	---	---	---	---	---	---
Liquor	1,103,616	1,019,472	84,144	5,036	---	89,180	---	---	---	45,000	5,717	---	---	---
Refuse	528,739	427,165	101,574	24,236	23	125,787	---	---	---	72,000	---	---	23	---
Sewer	1,211,574	816,973	394,601	84,896	30,041	449,456	21,276	---	4,225	62,000	150,297	---	30,041	1,212,000
Storm Sewer	86,745	83,169	3,576	11,724	---	15,300	---	---	---	13,000	213,632	---	---	---
Water	1,250,057	793,377	456,680	72,220	53,076	475,824	---	---	---	70,000	381,401	---	53,076	863,000
Total	**10,754,495**	**9,286,010**	**1,468,485**	**613,830**	**96,274**	**1,986,041**	**21,276**	**---**	**258,669**	**332,000**	**1,340,324**	**---**	**96,164**	**2,075,000**
Lyle														
Sewer	49,696	59,617	(9,921)	---	1,318	(11,239)	---	---	---	---	---	---	1,318	5,200
Water	74,164	76,188	(2,024)	10,720	7,911	785	---	---	---	---	---	---	7,911	34,500
Total	**123,860**	**135,805**	**(11,945)**	**10,720**	**9,229**	**(10,454)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,229**	**39,700**
Lynd														
Housing	48,950	42,793	6,157	40	3,838	2,359	---	---	---	---	---	---	3,838	7,529

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	44,977	53,663	(8,686)	2,802	---	(5,884)	---	---	---	---	19,889	---	---	---
Water	80,147	112,222	(32,075)	1,345	---	(30,730)	---	---	---	---	---	---	---	---
Total	**174,074**	**208,678**	**(34,604)**	**4,187**	**3,838**	**(34,255)**	**---**	**---**	**---**	**---**	**19,889**	**---**	**3,838**	**7,529**
Mabel														
Electric	583,333	568,429	14,904	1	27,784	(12,879)	---	---	---	---	7,880	---	16,698	11,086
Sewer	169,523	125,278	44,245	44	88,781	(44,492)	---	---	---	---	1,761	---	13,940	74,841
Water	88,960	70,529	18,431	---	3,429	15,002	---	---	---	465	1,762	---	1,189	2,240
Total	**841,816**	**764,236**	**77,580**	**45**	**119,994**	**(42,369)**	**---**	**---**	**---**	**465**	**11,403**	**---**	**31,827**	**88,167**
Madelia														
Electric	3,344,239	3,148,895	195,344	21,456	19,912	196,888	---	---	---	90,000	105,795	---	13,886	130,000
Liquor	387,059	315,482	71,577	594	---	72,171	---	---	---	35,000	---	---	---	---
Wastewater	1,443,519	998,292	445,227	21,006	48,998	417,235	---	---	---	---	125,924	---	48,998	378,970
Water	758,522	687,246	71,276	29,205	1,121	99,360	---	---	---	60,000	2,750	---	1,121	20,000
Total	**5,933,339**	**5,149,915**	**783,424**	**72,261**	**70,031**	**785,654**	**---**	**---**	**---**	**185,000**	**234,469**	**---**	**64,005**	**528,970**
Madison														
Apartments	159,392	77,519	81,873	2,343	46,570	37,646	---	---	---	---	---	---	46,570	35,000
Electric	1,371,184	1,219,132	152,052	35,372	78	187,346	---	---	---	95,000	---	---	78	---
Liquor	435,512	427,318	8,194	1,680	---	9,874	---	---	---	11,000	---	---	---	---
Sanitation	213,102	168,151	44,951	2,457	---	47,408	---	---	---	45,000	---	---	---	---
Sewer	423,770	285,464	138,306	5,223	9,262	134,267	---	---	---	111,256	---	---	9,262	18,405
Storm Sewer	144,944	50,590	94,354	1,123	---	95,477	---	---	---	129,114	---	---	---	---
Water	516,888	331,538	185,350	5,977	102,304	89,023	---	---	---	145,176	---	---	102,304	26,595
Total	**3,264,792**	**2,559,712**	**705,080**	**54,175**	**158,214**	**601,041**	**---**	**---**	**---**	**536,546**	**---**	**---**	**158,214**	**80,000**
Madison Lake														
Refuse	103,987	56,348	47,639	1	---	47,640	---	---	---	---	---	---	---	---
Sewer Utility	288,394	227,540	60,854	44,821	12,559	93,116	---	---	---	---	---	---	12,559	54,076
Water Utility	169,149	165,339	3,810	8,384	9,816	2,378	---	---	---	27,407	42,270	7,220	9,816	26,000
Total	**561,530**	**449,227**	**112,303**	**53,206**	**22,375**	**143,134**	**---**	**---**	**---**	**27,407**	**42,270**	**7,220**	**22,375**	**80,076**
Magnolia														
Sewer	29,580	6,577	23,003	1,207	21,993	2,217	---	---	---	25,524	---	---	21,993	7,400
Water	16,087	20,936	(4,849)	1,181	1,828	(5,496)	---	---	---	(39,524)	---	---	1,828	44,287
Total	**45,667**	**27,513**	**18,154**	**2,388**	**23,821**	**(3,279)**	**---**	**---**	**---**	**(14,000)**	**---**	**---**	**23,821**	**51,687**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Mahnomen														
Liquor	982,393	953,783	28,610	35,278	29,010	34,878	---	---	---	---	122,678	---	---	---
Sewer	131,815	156,184	(24,369)	25	14,295	(38,639)	---	---	---	(44,680)	---	765,000	14,295	33,000
Storm Water	2,895	3,613	(718)	---	---	(718)	---	---	---	---	---	---	---	---
Water	163,024	219,442	(56,418)	168,560	11,125	101,017	---	---	---	(47,985)	---	960,000	11,125	40,000
Total	**1,280,127**	**1,333,022**	**(52,895)**	**203,863**	**54,430**	**96,538**	**---**	**---**	**---**	**(92,665)**	**122,678**	**1,725,000**	**25,420**	**73,000**
Mahtomedi														
Sewer Utility	782,166	870,050	(87,884)	54,433	21,964	(55,415)	---	---	---	---	88,076	1,800,000	(14,285)	30,000
Water Utility	860,993	849,545	11,448	42,689	93,330	(39,193)	---	---	---	---	333,042	590,000	81,075	130,000
Total	**1,643,159**	**1,719,595**	**(76,436)**	**97,122**	**115,294**	**(94,608)**	**---**	**---**	**---**	**---**	**421,118**	**2,390,000**	**66,790**	**160,000**
Manchester														
Sewer [0][20]	24,312	---	24,312	176	---	24,488	---	---	---	(8,174)	---	---	---	---
Water [0]	4,345	1,359	2,986	---	---	2,986	---	---	---	(1,671)	---	---	---	---
Total	**28,657**	**1,359**	**27,298**	**176**	**---**	**27,474**	**---**	**---**	**---**	**(9,845)**	**---**	**---**	**---**	**---**
Mankato														
Airport	383,009	1,503,089	(1,120,080)	223,229	5,389	(902,240)	---	455,521	203,146	(600,000)	1,482,412	---	5,389	45,532
Eastwood Park	---	1,407	(1,407)	---	---	(1,407)	---	---	---	---	---	---	---	---
Economic Development Authority	496,918	1,903,666	(1,406,748)	849,457	123,083	(680,374)	406,604	538,159	---	6,915,687	124,335	---	123,083	---
Economic Development Authority - Housing	530,897	3,861,916	(3,331,019)	2,872,881	---	(458,138)	---	8,466,149	---	---	5,472,353	---	---	---
Mass Transit	450,967	1,869,130	(1,418,163)	1,272,273	---	(145,890)	167,000	454,500	599,948	(12,500)	72,080	---	---	---
Parking System	175,818	1,064,322	(888,504)	147,152	---	(741,352)	---	---	---	(280,723)	3,486,174	---	---	---
Refuse	1,384,758	1,403,140	(18,382)	7,269	---	(11,113)	---	---	---	133,862	---	---	---	---
Riverfront 2000 Events and Marketing	---	---	---	17,665	---	17,665	---	---	---	---	---	---	---	---
Riverfront 2000 Major Improvements	---	---	---	3,923	---	3,923	---	---	---	(173,937)	---	---	---	---
Riverfront 2000/Civic Center	2,181,943	4,785,880	(2,603,937)	5,353,964	199,089	2,550,938	5,295,204	---	---	2,005,000	2,306,790	---	199,089	960,000
Sewer	7,295,314	5,880,533	1,414,781	433,619	404,355	1,444,045	---	---	---	760,061	4,992,583	4,410,727	404,355	1,603,086
Storm Water	1,133,940	952,169	181,771	49,570	---	231,341	---	183,530	57,779	435,346	79,653	---	---	---
Water	6,259,779	4,665,058	1,594,721	330,857	853,781	1,071,797	---	---	---	725,650	719,238	190,643	853,781	2,057,000
Total	**20,293,343**	**27,890,310**	**(7,596,967)**	**11,561,859**	**1,585,697**	**2,379,195**	**5,868,808**	**10,097,859**	**860,873**	**9,908,446**	**18,735,618**	**4,601,370**	**1,585,697**	**4,665,618**
Mantorville														
Sewer	170,463	197,931	(27,468)	32,501	2,862	2,171	---	---	---	27,750	50,445	25,985	---	5,929
Storm Sewer	16,435	---	16,435	12	---	16,447	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	145,776	109,771	36,005	16	15,275	20,746	---	---	---	(374,677)	---	---	15,275	420,000
Total	**332,674**	**307,702**	**24,972**	**32,529**	**18,137**	**39,364**	**---**	**---**	**---**	**(346,927)**	**50,445**	**25,985**	**15,275**	**425,929**
Maple Grove														
Community Center	2,226,434	3,528,459	(1,302,025)	22,131	---	(1,279,894)	---	---	---	(979,000)	224,491	---	---	---
Recycling	1,373,918	1,217,532	156,386	76,994	---	233,380	---	---	---	9,500	---	---	---	---
Sewer	5,228,626	6,445,861	(1,217,235)	1,209,446	---	(7,789)	---	---	---	(4,010,058)	1,428,362	---	---	---
Sports Dome	69,184	60,142	9,042	---	---	9,042	---	---	---	---	---	---	---	---
Street Lights	667,461	698,981	(31,520)	35,895	---	4,375	---	---	---	---	---	---	---	---
Water	3,407,042	4,778,578	(1,371,536)	1,688,417	265,496	51,385	---	---	---	(2,565,395)	20,733	---	250,753	1,585,000
Total	**12,972,665**	**16,729,553**	**(3,756,888)**	**3,032,883**	**265,496**	**(989,501)**	**---**	**---**	**---**	**(7,544,953)**	**1,673,586**	**---**	**250,753**	**1,585,000**
Maple Lake														
Airport	29,415	131,533	(102,118)	35,115	829	(67,832)	---	---	14,302	(10,000)	---	---	---	---
Liquor	1,267,616	1,233,707	33,909	3,699	---	37,608	---	---	---	20,000	---	---	---	---
Sewer	395,762	685,853	(290,091)	482,765	406,743	(214,069)	130,084	333,056	1,828	83,980	311,652	---	51,776	35,000
Storm Sewer	12,344	69,955	(57,611)	9,895	---	(47,716)	---	---	---	---	---	---	---	---
Water	273,043	397,969	(124,926)	136,236	44,300	(32,990)	102,252	---	1,436	---	39,248	---	44,300	220,000
Total	**1,978,180**	**2,519,017**	**(540,837)**	**667,710**	**451,872**	**(324,999)**	**232,336**	**333,056**	**17,566**	**93,980**	**350,900**	**---**	**96,076**	**255,000**
Maple Plain														
Sewer	313,877	319,081	(5,204)	3,321	6,401	(8,284)	---	---	1,344	2,081	---	---	6,401	31,500
Storm Water	79,716	65,775	13,941	591	---	14,532	---	---	---	---	---	---	---	---
Water	426,131	298,933	127,198	16,235	64,154	79,279	---	---	1,344	(24,525)	---	---	64,154	162,786
Total	**819,724**	**683,789**	**135,935**	**20,147**	**70,555**	**85,527**	**---**	**---**	**2,688**	**(22,444)**	**---**	**---**	**70,555**	**194,286**
Mapleton														
Liquor	546,919	593,021	(46,102)	18,797	---	(27,305)	---	---	---	---	10,200	---	---	---
Refuse and Recycling	102,979	105,648	(2,669)	3,542	---	873	---	2,758	---	---	---	---	---	---
Sewer Utility	167,013	208,925	(41,912)	34,471	4,768	(12,209)	---	29,780	---	---	1,998	---	3,823	40,500
Storm Sewer	25,693	19,138	6,555	16	13,889	(7,318)	---	---	---	---	---	---	13,348	22,100
Water Utility	201,826	164,819	37,007	11,114	4,768	43,353	---	---	---	---	---	---	3,823	40,500
Total	**1,044,430**	**1,091,551**	**(47,121)**	**67,940**	**23,425**	**(2,606)**	**---**	**32,538**	**---**	**---**	**12,198**	**---**	**20,994**	**103,100**
Mapleview														
Water and Sewer	52,479	43,081	9,398	---	---	9,398	---	---	---	---	---	---	---	---
Total	**52,479**	**43,081**	**9,398**	**---**	**---**	**9,398**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Maplewood														
Ambulance	1,727,410	2,440,639	(713,229)	208,644	---	(504,585)	221	134,809	80,466	---	120,533	---	---	---
Community Center Operations	1,810,973	2,893,364	(1,082,391)	375,993	---	(706,398)	329,349	---	---	(211,000)	48,572	---	---	---
Environmental Utility	1,899,393	1,605,088	294,305	1,934	33,281	262,958	---	---	---	608,830	---	---	---	---
Recycling Program	414,197	598,294	(184,097)	78,906	1,897	(107,088)	---	---	---	---	---	---	---	---
Sanitary Sewer	4,805,156	4,043,805	761,351	3,187	229,043	535,495	---	---	---	760,246	---	---	---	---
Street Light Utility	286,356	194,508	91,848	559	867	91,540	---	---	---	---	---	---	---	---
Total	**10,943,485**	**11,775,698**	**(832,213)**	**669,223**	**265,088**	**(428,078)**	**329,570**	**134,809**	**80,466**	**1,158,076**	**169,105**	**---**	**---**	**---**
Marble														
Sewer Payment	126,197	191,300	(65,103)	66,439	---	1,336	---	---	---	---	---	---	---	---
Wastewater	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	66,071	47,739	18,332	---	15,859	2,473	---	---	---	---	---	---	---	---
Total	**192,268**	**239,039**	**(46,771)**	**66,439**	**15,859**	**3,809**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Marietta														
Garbage	15,304	16,727	(1,423)	---	---	(1,423)	---	---	---	---	---	---	---	---
Sewer	19,426	33,501	(14,075)	---	---	(14,075)	---	---	---	---	---	---	---	---
Total	**34,730**	**50,228**	**(15,498)**	**---**	**---**	**(15,498)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Marine On Saint Croix														
Jackson Meadow Water	10,746	6,300	4,446	---	---	4,446	---	---	---	---	---	---	---	---
Wastewater	105,976	92,516	13,460	5,318	7,464	11,314	---	---	---	---	5,214	---	7,464	18,000
Total	**116,722**	**98,816**	**17,906**	**5,318**	**7,464**	**15,760**	**---**	**---**	**---**	**---**	**5,214**	**---**	**7,464**	**18,000**
Marshall														
Liquor	3,570,487	3,079,520	490,967	2,487	1,857	491,597	---	---	---	1,424,204	---	---	---	---
Marshall Municipal Utilities [4]	49,411,014	45,194,208	4,216,806	2,130,583	1,907,414	4,439,975	---	---	---	1,192,892	6,154,734	4,212,634	1,482,101	3,250,000
Public Housing Commission	328,851	869,096	(540,245)	336,845	---	(203,400)	---	335,355	---	---	291,388	---	---	---
Surface Water Management	854,658	702,178	152,480	152,241	166,904	137,817	145,642	---	---	328,402	---	---	100,088	244,012
Wastewater Treatment Facility	4,355,758	3,525,465	830,293	42,892	1,602,145	(728,960)	---	---	---	237,569	14,321	---	535,843	1,325,500
Total	**58,520,768**	**53,370,467**	**5,150,301**	**2,665,048**	**3,678,320**	**4,137,029**	**145,642**	**335,355**	**---**	**3,183,067**	**6,460,443**	**4,212,634**	**2,118,032**	**4,819,512**
Mayer														
Sewer Utility	295,566	484,470	(188,904)	529,693	341,219	(430)	390,000	---	---	---	---	---	300,925	3,244,200
Storm Water Utility	17,459	17,136	323	960	---	1,283	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	174,422	265,301	(90,879)	88,977	174,942	(176,844)	---	---	---	---	---	---	161,973	1,362,800
Total	**487,447**	**766,907**	**(279,460)**	**619,630**	**516,161**	**(175,991)**	**390,000**	**---**	**---**	**---**	**---**	**---**	**462,898**	**4,607,000**
Maynard														
Sewer	45,760	78,396	(32,636)	15,542	8,500	(25,594)	---	---	---	---	85,584	---	8,500	15,000
Water	58,885	95,918	(37,033)	34,967	35,420	(37,486)	---	---	---	(19,304)	---	---	35,420	20,200
Total	**104,645**	**174,314**	**(69,669)**	**50,509**	**43,920**	**(63,080)**	**---**	**---**	**---**	**(19,304)**	**85,584**	**---**	**43,920**	**35,200**
Mazeppa														
Liquor	321,618	325,415	(3,797)	8,500	---	4,703	---	---	---	---	2,160	---	---	---
Sewer Utility	129,487	147,923	(18,436)	18,833	---	397	---	---	4,396	18,630	53,000	---	---	---
Water Utility	73,591	65,393	8,198	2,382	---	10,580	---	---	---	47,260	---	---	---	---
Total	**524,696**	**538,731**	**(14,035)**	**29,715**	**---**	**15,680**	**---**	**---**	**4,396**	**65,890**	**55,160**	**---**	**---**	**---**
Mcgrath														
Wastewater Enterprise Fund	19,767	8,621	11,146	---	7,621	3,525	---	---	---	730	---	---	---	---
Wastewater Renovation Fund	---	---	---	---	---	---	---	---	---	(730)	---	---	---	---
Total	**19,767**	**8,621**	**11,146**	**---**	**7,621**	**3,525**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
McGregor														
Sewer	54,318	85,578	(31,260)	18,683	13,950	(26,527)	18,398	---	---	---	---	---	13,950	20,000
Water	116,509	97,130	19,379	5,242	59,063	(34,442)	5,241	---	---	---	---	---	59,063	18,000
Total	**170,827**	**182,708**	**(11,881)**	**23,925**	**73,013**	**(60,969)**	**23,639**	**---**	**---**	**---**	**---**	**---**	**73,013**	**38,000**
McIntosh														
Economic Development Authority	458,809	515,651	(56,842)	780	130,713	(186,775)	---	---	---	(22,431)	10,000	---	130,713	109,000
Public Utilities	152,694	210,100	(57,406)	8,001	62,868	(112,273)	---	---	---	(36,549)	---	319,000	40,951	375,063
Total	**611,503**	**725,751**	**(114,248)**	**8,781**	**193,581**	**(299,048)**	**---**	**---**	**---**	**(58,980)**	**10,000**	**319,000**	**171,664**	**484,063**
McKinley														
Public Utilities [3]	32,344	43,082	(10,738)	24	---	(10,714)	---	---	---	(12,579)	---	---	---	---
Total	**32,344**	**43,082**	**(10,738)**	**24**	**---**	**(10,714)**	**---**	**---**	**---**	**(12,579)**	**---**	**---**	**---**	**---**
Meadowlands														
Ambulance Service	62,524	54,467	8,057	11,761	2,166	17,652	---	---	---	---	56,634	---	---	---
Sewer Fund	20,579	18,764	1,815	37	283	1,569	---	---	5,848	---	19,048	---	---	---
Water Fund	16,855	13,062	3,793	1,151	436	4,508	---	---	---	---	13,499	---	---	---
Total	**99,958**	**86,293**	**13,665**	**12,949**	**2,885**	**23,729**	**---**	**---**	**5,848**	**---**	**89,181**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Medford														
Liquor	358,341	361,606	(3,265)	7,620	---	4,355	---	---	---	10,000	---	---	---	---
Sewer Utility	226,749	350,648	(123,899)	12,334	27,465	(139,030)	---	---	---	---	14,960	---	27,465	66,000
Water Utility	232,504	211,437	21,067	23,437	21,231	23,273	---	---	---	---	932,513	---	21,231	129,000
Total	**817,594**	**923,691**	**(106,097)**	**43,391**	**48,696**	**(111,402)**	**---**	**---**	**---**	**10,000**	**947,473**	**---**	**48,696**	**195,000**
Medina														
Sanitary Sewer	519,416	470,137	49,279	18,603	---	67,882	---	---	---	82,800	---	---	---	---
Storm Water	172,715	116,599	56,116	2,282	---	58,398	---	---	---	50,350	5,800	---	---	---
Water	712,576	631,956	80,620	34,640	266,580	(151,320)	---	---	---	137,550	2,079	---	266,561	530,000
Total	**1,404,707**	**1,218,692**	**186,015**	**55,525**	**266,580**	**(25,040)**	**---**	**---**	**---**	**270,700**	**7,879**	**---**	**266,561**	**530,000**
Melrose														
Ambulance	445,868	452,404	(6,536)	45,638	---	39,102	---	---	---	---	6,194	---	---	---
Electric	7,898,304	7,521,742	376,562	453,653	4,177	826,038	---	3,003	2,954	155,733	100,329	---	---	---
Wastewater	1,658,618	1,585,510	73,108	44,634	493,644	(375,902)	---	4,311	2,300	159	68,807	---	126,524	160,000
Water	949,882	601,301	348,581	50,449	94,446	304,584	---	---	345	---	356,889	---	92,785	605,000
Total	**10,952,672**	**10,160,957**	**791,715**	**594,374**	**592,267**	**793,822**	**---**	**7,314**	**5,599**	**155,892**	**532,219**	**---**	**219,309**	**765,000**
Menahga														
Greenwood Connections	4,931,696	4,776,679	155,017	35,339	---	190,356	---	---	---	---	---	---	---	103,000
Liquor	714,177	670,515	43,662	2,869	1,992	44,539	---	---	---	50,000	16,519	---	1,992	16,358
Water and Sewer [3]	431,233	345,865	85,368	19,311	38,992	65,687	---	---	---	---	43,826	---	37,935	60,000
Total	**6,077,106**	**5,793,059**	**284,047**	**57,519**	**40,984**	**300,582**	**---**	**---**	**---**	**50,000**	**60,345**	**---**	**39,927**	**179,358**
Mendota														
Gambling	7,464	8,369	(905)	---	---	(905)	---	---	---	---	---	---	---	---
Sewer	24,543	16,599	7,944	---	---	7,944	---	---	---	16,599	---	---	---	---
Total	**32,007**	**24,968**	**7,039**	**---**	**---**	**7,039**	**---**	**---**	**---**	**16,599**	**---**	**---**	**---**	**---**
Mendota Heights														
Par 3 Golf Course	148,403	186,399	(37,996)	559	---	(37,437)	---	---	---	---	---	---	---	---
Sewer Utility	1,382,240	1,442,332	(60,092)	62,772	---	2,680	---	---	---	24,012	49,371	---	---	---
Storm Sewer Utility	274,386	131,640	142,746	6,560	---	149,306	---	---	---	303,089	129,630	---	---	---
Total	**1,805,029**	**1,760,371**	**44,658**	**69,891**	**---**	**114,549**	**---**	**---**	**---**	**327,101**	**179,001**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Mentor														
Liquor	488,183	457,033	31,150	693	---	31,843	---	---	---	46,000	7,494	---	---	---
Total	**488,183**	**457,033**	**31,150**	**693**	**---**	**31,843**	**---**	**---**	**---**	**46,000**	**7,494**	**---**	**---**	**---**
Middle River														
Garbage	26,410	21,255	5,155	40	---	5,195	---	---	---	---	---	---	---	---
Sewer	63,916	52,354	11,562	261,514	349	272,727	---	139,050	121,218	---	375,354	134,360	349	---
Water	39,816	52,579	(12,763)	1,651	12,373	(23,485)	---	---	18	---	---	---	12,373	5,900
Total	**130,142**	**126,188**	**3,954**	**263,205**	**12,722**	**254,437**	**---**	**139,050**	**121,236**	**---**	**375,354**	**134,360**	**12,722**	**5,900**
Milaca														
Liquor	1,816,473	1,697,288	119,185	6,439	25,998	99,626	---	---	---	25,000	---	---	25,998	39,700
Motor Vehicle	119,987	118,162	1,825	126	---	1,951	---	---	---	---	---	---	---	---
Sewer	328,846	418,551	(89,705)	20,263	7,413	(76,855)	---	---	---	---	262,187	---	7,085	---
Water	517,285	411,734	105,551	17,607	39,038	84,120	---	---	---	(18,750)	16,151	---	37,635	252,000
Total	**2,782,591**	**2,645,735**	**136,856**	**44,435**	**72,449**	**108,842**	**---**	**---**	**---**	**6,250**	**278,338**	**---**	**70,718**	**291,700**
Milan														
Refuse	45,064	43,864	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	23,742	8,555	15,187	585	---	15,772	---	---	---	---	1,059	---	---	---
Water	43,874	28,170	15,704	12,090	---	27,794	---	12,090	---	---	79,665	---	---	---
Total	**112,680**	**80,589**	**32,091**	**12,675**	**---**	**44,766**	**---**	**12,090**	**---**	**---**	**80,724**	**---**	**---**	**---**
Millerville														
Liquor	347,203	311,898	35,305	743	---	36,048	---	---	---	---	1,677	---	---	---
Sewer	8,940	8,753	187	883	---	1,070	---	---	---	---	---	---	---	---
Total	**356,143**	**320,651**	**35,492**	**1,626**	**---**	**37,118**	**---**	**---**	**---**	**---**	**1,677**	**---**	**---**	**---**
Millville														
Water	14,574	10,284	4,290	890	---	5,180	---	---	---	---	---	---	---	---
Total	**14,574**	**10,284**	**4,290**	**890**	**---**	**5,180**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Milroy														
Garbage	12,842	11,159	1,683	---	---	1,683	---	---	---	---	---	---	---	---
Sewer	48,291	30,331	17,960	---	---	17,960	---	---	---	6,000	7,695	---	---	---
Water	51,198	36,977	14,221	---	---	14,221	---	---	---	6,000	4,617	---	---	---
Total	**112,331**	**78,467**	**33,864**	**---**	**---**	**33,864**	**---**	**---**	**---**	**12,000**	**12,312**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Miltona														
Fire	92,232	122,738	(30,506)	34,741	312	3,923	---	---	---	(1,000)	207,811	---	312	13,962
Liquor	625,030	583,498	41,532	3,206	---	44,738	---	---	---	---	---	---	---	---
Sewer	91,646	53,793	37,853	---	13,074	24,779	---	---	---	---	10,900	---	12,675	11,000
Total	**808,908**	**760,029**	**48,879**	**37,947**	**13,386**	**73,440**	**---**	**---**	**---**	**(1,000)**	**218,711**	**---**	**12,987**	**24,962**
Minneapolis														
Community Planning and Economic Development	2,595,000	2,989,000	(394,000)	5,715,000	5,277,000	44,000	---	---	---	499,000	---	---	5,277,000	4,085,000
Municipal Parking	52,621,000	43,185,000	9,436,000	66,000	4,846,000	4,656,000	---	---	---	(4,234,000)	3,905,000	---	4,846,000	14,820,000
Park Operations	13,436,000	12,869,000	567,000	737,000	1,106,000	198,000	---	---	---	690,000	150,000	---	27,000	1,366,000
Sanitary Sewer	49,145,000	43,900,000	5,245,000	351,000	518,000	5,078,000	---	---	---	396,000	3,466,000	---	518,000	4,100,000
Solid Waste and Recycling	31,486,000	29,522,000	1,964,000	1,396,000	---	3,360,000	---	---	---	740,000	---	---	---	---
Storm Water	40,249,000	23,832,000	16,417,000	1,687,000	670,000	17,434,000	---	---	---	405,000	17,331,000	---	670,000	11,773,000
Water Works	68,488,000	55,258,000	13,230,000	1,446,000	3,569,000	11,107,000	---	---	---	2,042,000	15,674,000	---	3,569,000	5,906,000
Total	**258,020,000**	**211,555,000**	**46,465,000**	**11,398,000**	**15,986,000**	**41,877,000**	**---**	**---**	**---**	**538,000**	**40,526,000**	**---**	**14,907,000**	**42,050,000**
Minneota														
Garbage	136,222	108,680	27,542	1,628	71	29,099	---	---	---	21,795	---	---	---	---
Sewer	116,070	142,333	(26,263)	49,078	5	22,810	---	---	---	115,000	---	---	---	---
Water	136,431	174,293	(37,862)	4,435	20,113	(53,540)	---	---	---	5,200	1,006	---	20,107	22,394
Total	**388,723**	**425,306**	**(36,583)**	**55,141**	**20,189**	**(1,631)**	**---**	**---**	**---**	**141,995**	**1,006**	**---**	**20,107**	**22,394**
Minnesota City														
Sewer	833,817	---	833,817	---	---	833,817	---	---	---	---	---	---	---	---
Total	**833,817**	**---**	**833,817**	**---**	**---**	**833,817**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Minnesota Lake														
Garbage	45,380	47,772	(2,392)	2,040	---	(352)	---	1,841	---	---	---	---	---	---
Sewer	108,097	96,339	11,758	---	---	11,758	---	---	---	---	11,070	---	---	---
Water	59,224	56,086	3,138	325	---	3,463	---	---	---	---	---	---	---	---
Total	**212,701**	**200,197**	**12,504**	**2,365**	**---**	**14,869**	**---**	**1,841**	**---**	**---**	**11,070**	**---**	**---**	**---**
Minnetonka														
Environmental	923,286	894,089	29,197	152,483	---	181,680	---	135,771	---	198,300	---	---	---	---
Gray's Bay Marina	235,753	217,213	18,540	6,052	---	24,592	---	---	---	32,000	---	---	---	---
Ice Arena	863,016	1,031,753	(168,737)	---	---	(168,737)	---	---	---	56,100	---	---	---	---
Storm Water	2,157,297	1,384,828	772,469	18,838	---	791,307	---	---	---	153,100	575,000	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Sewer Utilities [3]	11,030,795	12,919,012	(1,888,217)	192,831	212,468	(1,907,854)	---	54,250	---	1,052,400	778,881	---	212,468	870,000
Williston Fitness Center	1,402,967	1,503,859	(100,892)	---	4,046	(104,938)	---	---	---	61,100	---	---	---	---
Total	**16,613,114**	**17,950,754**	**(1,337,640)**	**370,204**	**216,514**	**(1,183,950)**	**---**	**190,021**	**---**	**1,553,000**	**1,353,881**	**---**	**212,468**	**870,000**
Minnetonka Beach														
Sewer	59,582	48,865	10,717	26	---	10,743	---	---	---	---	---	---	---	---
Water	101,881	90,015	11,866	10	---	11,876	---	---	---	34,390	114,625	---	---	---
Total	**161,463**	**138,880**	**22,583**	**36**	**---**	**22,619**	**---**	**---**	**---**	**34,390**	**114,625**	**---**	**---**	**---**
Minnetrista														
Recycling	97,122	92,938	4,184	21,940	---	26,124	---	---	---	---	---	---	---	---
Sewer	575,145	749,532	(174,387)	6,990	---	(167,397)	---	---	---	---	---	---	---	---
Storm Water	93,415	198,138	(104,723)	1,781	---	(102,942)	---	---	---	---	---	---	---	---
Water	517,710	512,559	5,151	21,624	34,456	(7,681)	---	---	---	---	---	---	34,456	85,000
Total	**1,283,392**	**1,553,167**	**(269,775)**	**52,335**	**34,456**	**(251,896)**	**---**	**---**	**---**	**---**	**---**	**---**	**34,456**	**85,000**
Montevideo														
Building Inspection	46,213	101,025	(54,812)	15	---	(54,797)	---	---	---	(55,500)	---	---	---	---
Economic Development and Housing	166,396	190,241	(23,845)	9,925	34,014	(47,934)	---	---	---	---	11,011	---	34,014	35,285
Liquor	2,040,406	1,918,752	121,654	2,350	58	123,946	---	---	---	100,000	10,139	---	---	---
Refuse	671,884	671,884	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,804,917	1,821,511	983,406	62,643	347,719	698,330	---	---	---	---	1,123,662	333,920	332,042	858,357
Total	**5,729,816**	**4,703,413**	**1,026,403**	**74,933**	**381,791**	**719,545**	**---**	**---**	**---**	**44,500**	**1,144,812**	**333,920**	**366,056**	**893,642**
Montgomery														
Housing and Redevelopment Authority	106,737	142,902	(36,165)	93,516	---	57,351	---	84,482	---	---	1,670,966	---	---	---
Sewer Utility	856,177	535,463	320,714	4,353	103,714	221,353	---	---	---	17,577	---	---	103,714	477,650
Water Utility	586,739	437,212	149,527	5,391	298,477	(143,559)	---	---	---	(17,577)	---	---	298,086	426,350
Total	**1,549,653**	**1,115,577**	**434,076**	**103,260**	**402,191**	**135,145**	**---**	**84,482**	**---**	**---**	**1,670,966**	**---**	**401,800**	**904,000**
Monticello														
Cemetery	22,541	28,849	(6,308)	1,671	---	(4,637)	---	---	---	---	---	---	---	---
Fiber Optics	3,128,730	3,883,611	(754,881)	(121,251)	1,818,869	(2,695,001)	---	---	---	---	1,589,226	---	1,818,869	---
Liquor	4,653,476	4,161,212	492,264	202,961	---	695,225	---	---	---	250,000	20,685	---	---	---
Sewer	1,737,131	2,315,491	(578,360)	167,897	25,064	(435,527)	---	---	---	318,937	---	---	25,064	93,000
Water	1,089,854	1,167,572	(77,718)	244,206	---	166,488	---	---	---	144,718	14,440	---	---	---
Total	**10,631,732**	**11,556,735**	**(925,003)**	**495,484**	**1,843,933**	**(2,273,452)**	**---**	**---**	**---**	**713,655**	**1,624,351**	**---**	**1,843,933**	**93,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Montrose														
Refuse	240,365	208,186	32,179	7,427	---	39,606	---	---	---	---	---	---	---	---
Sanitary Sewer	274,586	295,244	(20,658)	331,899	59,317	251,924	---	---	321,877	18,605	348,960	---	59,317	129,500
Storm Water	42,100	50,017	(7,917)	414	---	(7,503)	---	---	---	---	5,142	---	---	---
Wastewater Treatment	605,372	394,842	210,530	59,742	122,003	148,269	---	---	---	(22,579)	---	---	107,983	288,000
Water	353,121	310,528	42,593	77,190	84,280	35,503	41,610	---	---	3,974	10,142	---	84,280	100,500
Total	**1,515,544**	**1,258,817**	**256,727**	**476,672**	**265,600**	**467,799**	**41,610**	**---**	**321,877**	**---**	**364,244**	**---**	**251,580**	**518,000**
Moorhead														
Airport	83,613	345,878	(262,265)	388,393	230	125,898	---	---	---	---	408,014	---	---	---
Electric	34,454,731	25,527,676	8,927,055	459,792	634,748	8,752,099	---	---	---	6,710,297	3,420,259	---	569,798	864,850
Forestry	801,023	659,576	141,447	9,454	---	150,901	---	---	---	80,899	40,392	---	---	---
Golf Course	1,129,718	1,516,592	(386,874)	40,998	176,917	(522,793)	---	---	---	(510,220)	---	---	176,917	195,000
Pest Control	348,999	340,085	8,914	6,486	---	15,400	---	---	---	67,120	---	---	---	---
Public Housing	1,909,771	1,705,970	203,801	250	---	204,051	---	---	---	---	---	---	---	---
Sanitation	3,846,190	3,233,750	612,440	37,348	---	649,788	---	---	---	488,772	41,422	---	---	---
Sports Center	521,973	913,475	(391,502)	31,773	58,415	(418,144)	---	---	---	2,222	---	---	4,369	50,000
Storm Water	2,076,357	990,062	1,086,295	10,092	---	1,096,387	---	---	---	608,556	478,068	---	---	---
Wastewater Treatment	5,207,006	4,815,036	391,970	92,855	1,070,449	(585,624)	---	---	---	258,774	32,667	---	940,865	1,588,218
Water	6,104,064	4,757,943	1,346,121	161,078	434,351	1,072,848	---	---	---	305,178	806,435	---	340,095	1,635,474
Total	**56,483,445**	**44,806,043**	**11,677,402**	**1,238,519**	**2,375,110**	**10,540,811**	**---**	**---**	**---**	**8,011,598**	**5,227,257**	**---**	**2,032,044**	**4,333,542**
Moose Lake														
Cemetery	---	---	---	---	---	---	---	---	---	(21,343)	---	---	---	---
Electric	3,895,153	3,154,692	740,461	11,588	61,151	690,898	---	---	---	135,867	---	---	56,243	275,000
Housing and Redevelopment Authority Hillside Manor	140,639	263,714	(123,075)	76,668	17	(46,424)	---	76,279	---	---	31,140	---	17	---
Housing and Redevelopment Authority Municipal Buildings	235,102	47,441	187,661	---	100,120	87,541	---	---	---	458,797	---	---	100,120	1,157,692
Liquor	1,069,875	1,021,985	47,890	---	50,485	(2,595)	---	---	---	---	13,090	---	50,485	47,520
Motor Vehicle	108,200	95,851	12,349	383	---	12,732	---	---	---	---	---	---	---	---
Sewer	286,524	430,884	(144,360)	---	66,917	(211,277)	---	---	1,306,739	---	450,809	435,952	66,917	429,739
Water	221,022	144,848	76,174	---	77,238	(1,064)	---	---	---	---	---	---	77,238	20,000
Total	**5,956,515**	**5,159,415**	**797,100**	**88,639**	**355,928**	**529,811**	**---**	**76,279**	**1,306,739**	**573,321**	**495,039**	**435,952**	**351,020**	**1,929,951**
Mora														
Electric	5,267,408	5,136,409	130,999	141,456	30,000	242,455	---	---	---	---	136,384	---	---	---
Liquor	2,645,500	2,413,569	231,931	6,604	61,750	176,785	---	---	---	270,000	7,644	---	61,750	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	757,228	807,184	(49,956)	23,573	---	(26,383)	---	---	---	---	206,399	---	45,850	291,974
Water	547,318	606,161	(58,843)	24,502	---	(34,341)	---	---	---	---	775,281	---	65,117	846,326
Total	**9,217,454**	**8,963,323**	**254,131**	**196,135**	**91,750**	**358,516**	**---**	**---**	**---**	**270,000**	**1,125,708**	**---**	**172,717**	**1,138,300**
Morgan														
Natural Gas	125,810	84,209	41,601	2,375	---	43,976	---	---	---	70,000	---	---	---	---
Sewer	183,535	119,562	63,973	1,750	---	65,723	---	---	---	3,600	---	---	---	---
Water	143,309	130,074	13,235	6	---	13,241	---	---	---	13,000	---	---	---	---
Total	**452,654**	**333,845**	**118,809**	**4,131**	**---**	**122,940**	**---**	**---**	**---**	**86,600**	**---**	**---**	**---**	**---**
Morris														
Liquor	1,641,525	1,500,437	141,088	4,958	---	146,046	---	---	---	98,115	---	---	---	---
Refuse Collection	334,697	316,856	17,841	4,840	---	22,681	---	---	---	20,000	---	---	---	---
Utility [3]	1,058,825	1,092,782	(33,957)	45,970	19,078	(7,065)	---	---	---	158,570	396,549	---	19,078	677,387
Total	**3,035,047**	**2,910,075**	**124,972**	**55,768**	**19,078**	**161,662**	**---**	**---**	**---**	**276,685**	**396,549**	**---**	**19,078**	**677,387**
Morristown														
Refuse [0]	53,313	50,565	2,748	193	---	2,941	---	---	---	---	---	---	---	---
Wastewater [0]	204,188	104,112	100,076	4,710	81,372	23,414	---	---	---	---	---	---	11,292	62,274
Water [0]	79,959	34,390	45,569	28,911	30,713	43,767	---	---	---	---	---	---	713	30,000
Total	**337,460**	**189,067**	**148,393**	**33,814**	**112,085**	**70,122**	**---**	**---**	**---**	**---**	**---**	**---**	**12,005**	**92,274**
Morton														
Sewer	120,683	49,460	71,223	---	---	71,223	---	---	---	---	6,042	---	---	---
Water	85,201	35,317	49,884	---	30,095	19,789	---	---	---	30,095	6,042	---	---	---
Total	**205,884**	**84,777**	**121,107**	**---**	**30,095**	**91,012**	**---**	**---**	**---**	**30,095**	**12,084**	**---**	**---**	**---**
Motley														
Sewer Utility	366,971	222,349	144,622	13,203	21,257	136,568	---	---	---	85,080	1,642,038	1,699,910	21,257	72,080
Solid Waste	39,800	39,558	242	5,055	---	5,297	---	---	---	4,845	---	---	---	---
Water Utility	342,550	143,099	199,451	3,781	21,180	182,052	---	---	---	64,275	307,500	---	21,180	37,920
Total	**749,321**	**405,006**	**344,315**	**22,039**	**42,437**	**323,917**	**---**	**---**	**---**	**154,200**	**1,949,538**	**1,699,910**	**42,437**	**110,000**
Mound														
Housing and Redevelopment Authority	225,138	303,275	(78,137)	6,704	---	(71,433)	---	152,217	---	---	42,481	---	---	---
Liquor	2,675,527	2,578,614	96,913	14,388	22,803	88,498	---	---	12,033	8,438	---	---	22,803	740,000
Recycling	203,312	213,015	(9,703)	30,170	---	20,467	---	---	---	---	---	---	---	---
Sewer	1,425,029	1,700,328	(275,299)	32,617	134,381	(377,063)	---	---	---	---	1,028,481	985,000	134,381	111,936

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	353,293	255,072	98,221	---	116,526	(18,305)	---	---	---	---	398,916	1,465,000	116,526	615,912
Water	1,525,082	1,108,019	417,063	608	445,197	(27,526)	---	---	---	---	1,032,969	1,845,000	445,197	1,422,438
Total	**6,407,381**	**6,158,323**	**249,058**	**84,487**	**718,907**	**(385,362)**	**---**	**152,217**	**12,033**	**8,438**	**2,502,847**	**4,295,000**	**718,907**	**2,890,286**
Mounds View														
Sanitary Sewer	1,182,140	1,332,661	(150,521)	90,121	---	(60,400)	---	---	---	(53,702)	---	---	---	---
Storm Water	268,476	162,650	105,826	31,550	---	137,376	---	---	---	16,000	---	---	---	---
Street Light	76,128	88,480	(12,352)	2,678	---	(9,674)	---	---	---	2,252	---	---	---	---
Water	838,701	843,837	(5,136)	23,536	18,703	(303)	---	---	---	221,505	---	---	18,550	210,000
Total	**2,365,445**	**2,427,628**	**(62,183)**	**147,885**	**18,703**	**66,999**	**---**	**---**	**---**	**186,055**	**---**	**---**	**18,550**	**210,000**
Mountain Iron														
Electric	2,303,998	2,139,991	164,007	2,579	---	166,586	---	---	---	20,074	---	---	---	---
Mountain Manor Apartments	193,802	212,491	(18,689)	5,652	19,044	(32,081)	---	---	---	---	---	---	18,966	9,653
Refuse Removal and Recycling	389,174	378,708	10,466	9,839	---	20,305	---	---	---	10,000	---	---	---	---
Wastewater Treatment	410,587	435,981	(25,394)	3,317	12,329	(34,406)	---	---	262,044	---	180,557	---	12,329	25,000
Water	263,651	360,369	(96,718)	9,875	20,287	(107,130)	---	---	---	(37,012)	87,700	---	20,287	50,000
Total	**3,561,212**	**3,527,540**	**33,672**	**31,262**	**51,660**	**13,274**	**---**	**---**	**262,044**	**(6,938)**	**268,257**	**---**	**51,582**	**84,653**
Mountain Lake														
Electric Utility	2,352,440	2,117,225	235,215	36,713	63,784	208,144	---	---	444	120,000	167,429	180,817	49,239	193,750
Heritage Estates 4-Plex	27,715	17,417	10,298	26	6,699	3,625	---	---	---	---	---	---	6,699	9,339
Heritage Estates 8-Plex	54,590	59,410	(4,820)	45	23,984	(28,759)	---	---	---	---	---	---	23,984	10,300
Mason Manor 4-Plex	26,490	19,914	6,576	5	10,788	(4,207)	---	---	---	---	---	---	10,788	4,140
Sewer Utility	356,446	228,571	127,875	10,292	34,117	104,050	---	---	238	---	---	180,817	32,424	54,000
Water Utility	398,551	394,281	4,270	5,121	29,904	(20,513)	---	---	238	---	7,857	180,818	29,287	162,500
Total	**3,216,232**	**2,836,818**	**379,414**	**52,202**	**169,276**	**262,340**	**---**	**---**	**920**	**120,000**	**175,286**	**542,452**	**152,421**	**434,029**
Murdock														
Garbage	22,451	15,419	7,032	---	---	7,032	---	---	---	---	---	---	---	---
Sewer	15,207	61,002	(45,795)	20,424	---	(25,371)	---	---	---	---	---	---	---	---
Water	40,130	26,843	13,287	---	---	13,287	---	---	---	---	---	---	---	---
Total	**77,788**	**103,264**	**(25,476)**	**20,424**	**---**	**(5,052)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Myrtle														
Water	3,250	2,148	1,102	413	---	1,515	---	---	---	(216)	---	---	---	---
Total	**3,250**	**2,148**	**1,102**	**413**	**---**	**1,515**	**---**	**---**	**---**	**(216)**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Nashua														
Water	1,441	---	1,441	52	631	862	---	---	---	---	---	---	---	---
Total	**1,441**	**---**	**1,441**	**52**	**631**	**862**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashwauk														
Ambulance	291,776	227,207	64,569	993	---	65,562	---	---	1,000	36,700	6,413	---	---	---
Essar Mine Substation Utilities	7,562	---	7,562	---	---	7,562	---	---	---	---	---	---	---	---
Essar Steel Substation Utilities	4,865	---	4,865	---	---	4,865	---	---	---	---	---	---	---	---
Public Utilities	894,830	767,034	127,796	377	---	128,173	---	---	---	171,133	---	---	---	---
Total	**1,199,033**	**994,241**	**204,792**	**1,370**	**---**	**206,162**	**---**	**---**	**1,000**	**207,833**	**6,413**	**---**	**---**	**---**
Nassau														
Sewer	15,809	27,866	(12,057)	---	---	(12,057)	---	---	---	---	---	---	---	---
Total	**15,809**	**27,866**	**(12,057)**	**---**	**---**	**(12,057)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nerstrand														
Sewer	90,278	100,780	(10,502)	3,202	42,981	(50,281)	---	---	---	---	---	---	42,807	13,500
Water	29,519	30,891	(1,372)	1,708	---	336	---	---	---	---	---	---	---	---
Total	**119,797**	**131,671**	**(11,874)**	**4,910**	**42,981**	**(49,945)**	**---**	**---**	**---**	**---**	**---**	**---**	**42,807**	**13,500**
Nevis														
Liquor	550,543	487,710	62,833	4,499	---	67,332	---	---	---	30,000	---	---	---	---
Sewer	107,919	170,820	(62,901)	7,328	21,959	(77,532)	---	---	---	---	---	---	21,959	26,000
Water	38,791	59,750	(20,959)	10,530	---	(10,429)	---	---	---	---	---	---	---	---
Total	**697,253**	**718,280**	**(21,027)**	**22,357**	**21,959**	**(20,629)**	**---**	**---**	**---**	**30,000**	**---**	**---**	**21,959**	**26,000**
New Auburn														
Sewer	66,219	52,525	13,694	2,906	15,707	893	---	---	---	---	---	---	15,707	16,162
Water	90,218	80,254	9,964	1,393	6,097	5,260	---	---	---	---	---	---	6,097	39,000
Total	**156,437**	**132,779**	**23,658**	**4,299**	**21,804**	**6,153**	**---**	**---**	**---**	**---**	**---**	**---**	**21,804**	**55,162**
New Brighton														
Municipal Golf Course	246,508	319,817	(73,309)	878	22,325	(94,756)	---	---	---	(53,579)	---	---	22,325	35,000
Sewer Utility	2,237,901	2,340,747	(102,846)	110,685	---	7,839	---	---	---	202,800	---	---	---	---
Storm Water Management Utility	595,386	503,275	92,111	58,370	17	150,464	---	---	---	107,000	---	---	---	---
Street Light System	176,641	182,801	(6,160)	---	174	(6,334)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	1,195,106	1,380,759	(185,653)	185,494	488	(647)	---	---	---	387,310	12,000	---	488	105,000
Total	**4,451,542**	**4,727,399**	**(275,857)**	**355,427**	**23,004**	**56,566**	**---**	**---**	**---**	**643,531**	**12,000**	**---**	**22,813**	**140,000**
New Germany														
Sewer [0]	99,286	18,446	80,840	28,378	74,918	34,300	---	---	---	---	---	---	51,170	23,700
Water [0]	97,851	31,807	66,044	15,378	126,316	(44,894)	---	---	---	---	---	---	87,916	38,400
Total	**197,137**	**50,253**	**146,884**	**43,756**	**201,234**	**(10,594)**	**---**	**---**	**---**	**---**	**---**	**---**	**139,086**	**62,100**
New Hope														
Golf Course	273,064	313,264	(40,200)	6,855	2,669	(36,014)	---	---	---	---	---	---	2,669	---
Ice Arena	752,671	733,882	18,789	9,665	1,037	27,417	---	---	---	125,000	---	---	1,037	8,518
Sewer	2,352,635	1,997,303	355,332	10,943	6,511	359,764	---	---	---	44,424	129,425	---	6,511	76,515
Storm Water	947,031	409,215	537,816	43,670	24,791	556,695	---	---	---	19,020	378,654	---	24,791	801,969
Street Lighting	122,742	113,753	8,989	4,754	---	13,743	---	---	---	---	---	---	---	---
Water	3,130,311	3,375,515	(245,204)	64,505	35,087	(215,786)	---	---	---	(1,955,552)	1,251,675	411,738	35,087	103,159
Total	**7,578,454**	**6,942,932**	**635,522**	**140,392**	**70,095**	**705,819**	**---**	**---**	**---**	**(1,767,108)**	**1,759,754**	**411,738**	**70,095**	**990,161**
New London														
Sewer	436,201	475,838	(39,637)	436,907	23,983	373,287	---	---	---	---	1,428,717	1,359,011	---	---
Water	287,501	242,403	45,098	202,794	---	247,892	---	---	---	---	740,081	704,530	---	---
Total	**723,702**	**718,241**	**5,461**	**639,701**	**23,983**	**621,179**	**---**	**---**	**---**	**---**	**2,168,798**	**2,063,541**	**---**	**---**
New Munich														
Sewer [0]	52,039	60,558	(8,519)	55,846	---	47,327	---	---	---	---	---	---	---	---
Water [0]	34,440	38,689	(4,249)	---	---	(4,249)	---	---	---	---	---	---	---	---
Total	**86,479**	**99,247**	**(12,768)**	**55,846**	**---**	**43,078**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
New Prague														
Ambulance	35,789	31,834	3,955	936	---	4,891	---	---	---	---	---	---	---	---
Economic Development Authority	18,000	66,371	(48,371)	83,389	20,546	14,472	---	---	23,000	---	---	---	20,546	27,898
Electric	6,726,472	6,530,239	196,233	47,718	114	243,837	---	---	---	40,000	340,482	---	114	---
Golf	622,216	687,112	(64,896)	70	23,630	(88,456)	---	---	---	(121,270)	109,278	105,000	22,638	66,321
Sewer	1,975,575	2,466,424	(490,849)	19,084	1,011,475	(1,483,240)	---	---	---	55,593	920,071	908,249	1,009,731	687,302
Storm Water	213,606	280,847	(67,241)	324	51,985	(118,902)	---	---	---	---	138,179	138,180	51,955	11,194
Water	1,002,513	951,972	50,541	20,996	184,463	(112,926)	---	---	---	---	269,924	193,122	179,440	296,233
Total	**10,594,171**	**11,014,799**	**(420,628)**	**172,517**	**1,292,213**	**(1,540,324)**	**---**	**---**	**23,000**	**(25,677)**	**1,777,934**	**1,344,551**	**1,284,424**	**1,088,948**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Richland														
Cedar Pointe Housing	50,784	47,055	3,729	---	6,084	(2,355)	---	---	---	---	---	---	6,084	20,319
Nursing Home	2,372,267	2,810,301	(438,034)	113,573	---	(324,461)	---	---	---	---	362,304	---	---	---
Sewer Utility	191,141	273,055	(81,914)	2,609	4,449	(83,754)	---	---	---	---	448,205	291,713	---	---
Water Utility	259,510	144,235	115,275	4,990	47,876	72,389	---	---	---	---	19,087	---	47,876	102,000
Total	**2,873,702**	**3,274,646**	**(400,944)**	**121,172**	**58,409**	**(338,181)**	**---**	**---**	**---**	**---**	**829,596**	**291,713**	**53,960**	**122,319**
New Trier														
Water	12,601	10,864	1,737	1,209	110	2,836	---	---	---	---	6,800	---	---	---
Total	**12,601**	**10,864**	**1,737**	**1,209**	**110**	**2,836**	**---**	**---**	**---**	**---**	**6,800**	**---**	**---**	**---**
New Ulm														
District Energy	1,069,709	606,873	462,836	23,355	---	486,191	---	---	---	---	100,267	---	---	---
Electric	21,245,006	21,185,852	59,154	111,806	1,454,289	(1,283,329)	---	---	---	---	1,389,680	---	148,612	740,000
Market Rate Housing [13]	822,162	609,407	212,755	9,093	58,899	162,949	---	---	---	---	53,715	---	58,899	416,451
Natural Gas	8,695,360	8,211,807	483,553	102,744	---	586,297	---	---	---	---	191,912	---	---	---
Public Housing Capital Fund [13]	---	42,853	(42,853)	36,349	---	(6,504)	---	---	---	---	36,349	---	---	---
Public and Indian Housing [13]	139,508	241,920	(102,412)	73,965	600	(29,047)	---	---	---	---	5,719	---	249	1,329
Rental Property [13]	8,790	4,445	4,345	1,162	5	5,502	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13]	3,808	352,883	(349,075)	370,378	---	21,303	---	---	---	---	---	---	---	---
Wastewater	3,153,412	2,922,219	231,193	125,816	137,435	219,574	---	---	---	---	1,529,586	---	135,000	528,000
Water	3,033,240	2,354,128	679,112	19,877	62,606	636,383	---	---	---	---	650,903	---	62,606	520,000
Total	**38,170,995**	**36,532,387**	**1,638,608**	**874,545**	**1,713,834**	**799,319**	**---**	**---**	**---**	**---**	**3,958,131**	**---**	**405,366**	**2,205,780**
New York Mills														
Gas	987,577	740,866	246,711	853	11,045	236,519	---	---	---	244,601	1,020	---	11,045	35,000
Liquor	703,384	650,251	53,133	4,923	---	58,056	---	---	---	70,750	4,143	---	---	---
Sewer	297,197	256,991	40,206	1,041	32,330	8,917	---	---	---	60,500	10,709	80,214	32,330	190,331
Water	185,559	149,038	36,521	12,085	22,102	26,504	---	---	---	57,500	33,951	150,690	22,102	57,096
Total	**2,173,717**	**1,797,146**	**376,571**	**18,902**	**65,477**	**329,996**	**---**	**---**	**---**	**433,351**	**49,823**	**230,904**	**65,477**	**282,427**
Newfolden														
Electric	122,905	55,086	67,819	543	---	68,362	---	---	---	73,800	6,500	---	---	---
Sewer	51,836	43,977	7,859	1,641	5,843	3,657	---	---	---	3,000	6,500	---	5,843	6,000
Water	62,746	39,132	23,614	1,608	6,374	18,848	---	---	---	---	5,500	---	6,374	15,334
Total	**237,487**	**138,195**	**99,292**	**3,792**	**12,217**	**90,867**	**---**	**---**	**---**	**76,800**	**18,500**	**---**	**12,217**	**21,334**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Newport														
Sewer	352,219	288,921	63,298	4,643	5,300	62,641	---	---	---	---	24,347	304,000	5,300	---
Storm Sewer	12,123	2,111	10,012	41	---	10,053	---	---	---	---	---	---	---	---
Street Light	46,267	49,115	(2,848)	65	---	(2,783)	---	---	---	(12,000)	---	---	---	---
Water	186,792	217,058	(30,266)	2,921	8,890	(36,235)	---	---	---	---	114,330	236,000	8,890	---
Total	**597,401**	**557,205**	**40,196**	**7,670**	**14,190**	**33,676**	**---**	**---**	**---**	**(12,000)**	**138,677**	**540,000**	**14,190**	**---**
Nicollet														
Economic Development Authority	81,404	83,303	(1,899)	7,937	7,190	(1,152)	---	---	---	---	---	---	7,190	254,618
Sewer Utility	186,912	148,761	38,151	1,711	14,614	25,248	---	---	---	---	20,409	---	15,430	70,351
Water Utility	146,339	158,631	(12,292)	1,235	34,771	(45,828)	149	---	---	947	8,888	---	32,831	40,000
Total	**414,655**	**390,695**	**23,960**	**10,883**	**56,575**	**(21,732)**	**149**	**---**	**---**	**947**	**29,297**	**---**	**55,451**	**364,969**
Nielsville														
Electric	59,724	55,172	4,552	---	---	4,552	---	---	---	---	2,139	---	---	---
Garbage	6,241	7,326	(1,085)	---	---	(1,085)	---	---	---	---	---	---	---	---
Sewer	16,887	9,146	7,741	1,000	5,738	3,003	1,000	---	---	---	2,539	---	5,738	2,000
Water	17,261	11,154	6,107	---	2,011	4,096	---	---	---	---	---	---	2,011	3,700
Total	**100,113**	**82,798**	**17,315**	**1,000**	**7,749**	**10,566**	**1,000**	**---**	**---**	**---**	**4,678**	**---**	**7,749**	**5,700**
Nisswa														
Liquor	3,043,426	2,844,377	199,049	---	12,721	186,328	---	---	---	173,403	43,540	---	12,721	13,000
Sewer	381,414	431,974	(50,560)	8,110	8,559	(51,009)	---	---	---	---	204,220	---	8,559	367,498
Total	**3,424,840**	**3,276,351**	**148,489**	**8,110**	**21,280**	**135,319**	**---**	**---**	**---**	**173,403**	**247,760**	**---**	**21,280**	**380,498**
Norcross														
Water, Sewer, and Refuse [1]	16,996	14,343	2,653	---	---	2,653	---	---	---	---	---	---	---	---
Total	**16,996**	**14,343**	**2,653**	**---**	**---**	**2,653**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
North Branch														
Electric	3,603,926	3,259,221	344,705	237,565	368,453	213,817	---	---	---	---	3,695,474	---	365,953	350,000
Liquor	2,145,494	1,959,677	185,817	7	29,104	156,720	---	---	---	124,603	---	---	28,673	45,000
Sewer	1,119,606	998,266	121,340	28	321,053	(199,685)	---	---	---	289,471	---	---	319,715	110,000
Sewer Access Charges	1,647	---	1,647	---	---	1,647	---	---	---	1,923	---	---	---	---
Storm Sewer Utility	301,468	392,890	(91,422)	8,386	7,108	(90,144)	8,370	---	---	72,200	---	---	6,805	5,000
Trunk	---	---	---	---	---	---	---	---	---	49,814	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	848,421	1,057,929	(209,508)	34,454	564,063	(739,117)	---	---	---	---	1,319,228	---	553,456	475,000
Total	**8,020,562**	**7,667,983**	**352,579**	**280,440**	**1,289,781**	**(656,762)**	**8,370**	**---**	**---**	**538,011**	**5,014,702**	**---**	**1,274,602**	**985,000**
North Mankato														
Sanitary Collection	1,394,977	1,210,158	184,819	50,000	54,454	180,365	50,000	---	---	46,460	7,463	---	52,473	60,000
Sewer	1,510,772	1,426,806	83,966	634	71,622	12,978	---	---	---	72,880	8,670	---	67,952	267,817
Storm Water	272,689	161,426	111,263	---	19,952	91,311	---	---	---	56,750	---	---	19,616	30,833
Water	1,492,282	1,311,817	180,465	13,873	222,395	(28,057)	965	---	4,994	65,540	5,603	---	210,481	310,417
Total	**4,670,720**	**4,110,207**	**560,513**	**64,507**	**368,423**	**256,597**	**50,965**	**---**	**4,994**	**241,630**	**21,736**	**---**	**350,522**	**669,067**
North Saint Paul														
Electric	8,759,818	7,925,874	833,944	1,059	92,915	742,088	---	---	---	1,252,414	---	---	92,915	95,000
Fiber Optic	120,715	219,782	(99,067)	---	51,308	(150,375)	---	---	---	---	---	---	51,308	199,126
Solid Waste	970,566	846,974	123,592	765	24,233	100,124	---	---	---	20,000	---	---	24,233	---
Surface Water	591,946	209,120	382,826	2,080	47,929	336,977	---	---	---	---	---	---	47,929	115,000
Wastewater	1,387,346	1,198,607	188,739	1,716	115,720	74,735	---	---	---	12,450	---	---	115,720	113,000
Water	1,071,303	1,096,884	(25,581)	1,339	82,329	(106,571)	---	---	---	35,000	---	---	82,329	122,000
Total	**12,901,694**	**11,497,241**	**1,404,453**	**6,959**	**414,434**	**996,978**	**---**	**---**	**---**	**1,319,864**	**---**	**---**	**414,434**	**644,126**
Northfield														
Garbage	743,329	828,705	(85,376)	7,359	---	(78,017)	---	---	---	2,000	133,058	---	---	---
Liquor	2,850,182	2,651,537	198,645	32,096	---	230,741	---	---	---	131,280	---	---	---	---
Municipal Hospital	73,252,255	65,557,248	7,695,007	1,319,426	1,785,651	7,228,782	---	---	---	---	5,022,909	---	1,601,588	977,129
Storm Water Drainage	576,867	307,583	269,284	8,567	85,547	192,304	---	---	---	2,000	60,650	47,922	85,547	150,000
Wastewater	3,471,535	2,755,141	716,394	49,614	443,703	322,305	---	---	5,155	16,510	1,191,383	39,581	443,703	1,109,370
Water	2,118,157	1,400,773	717,384	128,527	62,701	783,210	---	---	5,937	13,560	242,439	4,398	62,701	261,002
Total	**83,012,325**	**73,500,987**	**9,511,338**	**1,545,589**	**2,377,602**	**8,679,325**	**---**	**---**	**11,092**	**165,350**	**6,650,439**	**91,901**	**2,193,539**	**2,497,501**
Northome														
Liquor	319,287	274,718	44,569	15	---	44,584	---	---	---	20,000	11,661	---	---	---
Sewer	29,687	23,567	6,120	---	---	6,120	---	---	---	---	---	---	---	---
Water	31,055	57,726	(26,671)	---	3,010	(29,681)	---	---	---	---	---	---	3,010	12,000
Total	**380,029**	**356,011**	**24,018**	**15**	**3,010**	**21,023**	**---**	**---**	**---**	**20,000**	**11,661**	**---**	**3,010**	**12,000**
Northrop														
Sewer	33,721	19,777	13,944	1,701	20,609	(4,964)	---	---	---	---	20,609	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	28,390	24,896	3,494	77,242	76,482	4,254	---	---	---	---	72,339	---	---	---
Total	**62,111**	**44,673**	**17,438**	**78,943**	**97,091**	**(710)**	**---**	**---**	**---**	**---**	**92,948**	**---**	**---**	**---**
Norwood Young America														
Harbor at Peace	1,343,653	1,001,374	342,279	11,270	342,769	10,780	---	---	---	100,000	22,888	---	331,243	80,000
Sewer	513,621	582,292	(68,671)	60,838	106,372	(114,205)	---	---	---	256,551	88,907	110,000	106,372	143,750
Storm Water	68,143	90,668	(22,525)	2,868	2,190	(21,847)	---	---	---	30,685	---	---	1,960	---
Water	679,724	432,562	247,162	1,810,059	237,357	1,819,864	22,800	1,724,776	---	94,966	3,503,560	2,073,423	234,235	154,625
Total	**2,605,141**	**2,106,896**	**498,245**	**1,885,035**	**688,688**	**1,694,592**	**22,800**	**1,724,776**	**---**	**482,202**	**3,615,355**	**2,183,423**	**673,810**	**378,375**
Oak Grove														
Sewer	88,957	142,969	(54,012)	74,429	7,973	12,444	---	---	---	---	---	---	7,792	30,000
Water - Lake George	22,831	42,072	(19,241)	---	---	(19,241)	---	---	---	(154,771)	---	---	---	---
Water - The Ponds	97,138	82,867	14,271	8,062	---	22,333	---	---	---	(140,275)	---	---	---	---
Total	**208,926**	**267,908**	**(58,982)**	**82,491**	**7,973**	**15,536**	**---**	**---**	**---**	**(295,046)**	**---**	**---**	**7,792**	**30,000**
Oak Park Heights														
Sewer	782,266	746,656	35,610	6,980	---	42,590	---	---	---	(133,456)	---	---	---	---
Storm Sewer	66,740	48,360	18,380	3,141	---	21,521	---	---	---	(8,300)	---	---	---	---
Water	648,663	470,769	177,894	12,253	1,271	188,876	---	---	---	(270,610)	---	---	---	---
Total	**1,497,669**	**1,265,785**	**231,884**	**22,374**	**1,271**	**252,987**	**---**	**---**	**---**	**(412,366)**	**---**	**---**	**---**	**---**
Oakdale														
Ambulance	565,470	720,597	(155,127)	108,755	---	(46,372)	---	---	---	---	---	---	---	---
Sewer	2,917,436	3,377,740	(460,304)	89,710	---	(370,594)	---	---	---	500,000	---	---	---	---
Street Light	370,754	466,688	(95,934)	914	---	(95,020)	---	---	---	---	---	---	---	---
Water	2,119,561	2,309,922	(190,361)	122,651	---	(67,710)	---	---	---	500,000	---	---	---	---
Total	**5,973,221**	**6,874,947**	**(901,726)**	**322,030**	**---**	**(579,696)**	**---**	**---**	**---**	**1,000,000**	**---**	**---**	**---**	**---**
Odessa														
Sewer	28,325	6,099	22,226	20,350	8,385	34,191	---	---	---	(4,472)	29,023	---	---	---
Water	41,623	50,555	(8,932)	---	8,910	(17,842)	---	---	---	---	---	---	8,910	9,000
Total	**69,948**	**56,654**	**13,294**	**20,350**	**17,295**	**16,349**	**---**	**---**	**---**	**(4,472)**	**29,023**	**---**	**8,910**	**9,000**
Odin														
Sewer	27,512	43,975	(16,463)	404,481	559,688	(171,670)	---	382,477	---	(172,355)	585,555	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	23,646	21,526	2,120	49	2,741	(572)	---	---	---	759	---	14,678	---	---
Total	**51,158**	**65,501**	**(14,343)**	**404,530**	**562,429**	**(172,242)**	**---**	**382,477**	**---**	**(171,596)**	**585,555**	**14,678**	**---**	**---**
Ogema														
Liquor	325,676	300,010	25,666	3,231	---	28,897	---	---	---	20,156	---	---	---	---
Sewer	2,972	13,249	(10,277)	15	---	(10,262)	---	---	---	(11,000)	---	---	---	---
Water	40,211	22,134	18,077	444	---	18,521	---	---	---	10,706	---	---	---	---
Total	**368,859**	**335,393**	**33,466**	**3,690**	**---**	**37,156**	**---**	**---**	**---**	**19,862**	**---**	**---**	**---**	**---**
Ogilvie														
Liquor	421,138	406,319	14,819	2,364	11,872	5,311	---	---	---	11,872	39,773	---	---	---
Sewer	87,862	66,910	20,952	683	20,095	1,540	---	---	---	20,095	---	---	---	---
Water	98,430	73,136	25,294	887	---	26,181	---	---	---	---	---	---	---	---
Total	**607,430**	**546,365**	**61,065**	**3,934**	**31,967**	**33,032**	**---**	**---**	**---**	**31,967**	**39,773**	**---**	**---**	**---**
Okabena														
Liquor	246,222	257,593	(11,371)	3,871	---	(7,500)	---	---	---	---	---	---	---	---
Sewer	27,033	27,612	(579)	27,021	---	26,442	27,021	---	---	---	---	---	---	---
Water	60,903	49,684	11,219	4	---	11,223	4	---	---	---	66,049	---	---	---
Total	**334,158**	**334,889**	**(731)**	**30,896**	**---**	**30,165**	**27,025**	**---**	**---**	**---**	**66,049**	**---**	**---**	**---**
Oklee														
Sewer	45,310	60,041	(14,731)	---	8,072	(22,803)	---	---	---	---	---	---	8,072	20,000
Water and Garbage [2]	106,325	99,399	6,926	---	25,648	(18,722)	---	---	---	---	---	---	25,648	30,000
Total	**151,635**	**159,440**	**(7,805)**	**---**	**33,720**	**(41,525)**	**---**	**---**	**---**	**---**	**---**	**---**	**33,720**	**50,000**
Olivia														
Bayberry Court	123,744	67,807	55,937	1,351	56,026	1,262	---	---	---	---	---	---	54,053	25,000
Congregate Housing	368,409	341,074	27,335	3,479	43,420	(12,606)	---	---	---	---	7,298	---	42,264	110,000
Electric Utility	2,384,311	2,210,214	174,097	97,242	7,027	264,312	---	---	---	411,926	192,553	---	114	---
Liquor	888,052	918,086	(30,034)	13,919	---	(16,115)	---	---	---	---	---	---	---	---
Storm Sewer Utility	162,849	50,756	112,093	13,305	20,231	105,167	---	---	---	32,800	384,721	4,303,881	11,924	55,000
Utility Reserve	74,070	278	73,792	3,268	---	77,060	---	---	---	30,000	---	---	---	---
Wastewater Utility	490,782	445,834	44,948	66,916	18,682	93,182	60,000	---	1,009,055	81,700	1,497,150	620,694	18,682	58,860
Water Utility	502,478	390,554	111,924	5,665	17,533	100,056	---	---	928,370	45,000	887,487	545,830	17,533	615,000
Total	**4,994,695**	**4,424,603**	**570,092**	**205,145**	**162,919**	**612,318**	**60,000**	**---**	**1,937,425**	**601,426**	**2,969,209**	**5,470,405**	**144,570**	**863,860**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Onamia														
Water and Sewer [3]	241,111	126,462	114,649	7,450	21,501	100,598	---	---	---	---	8,155	---	21,501	45,000
Total	**241,111**	**126,462**	**114,649**	**7,450**	**21,501**	**100,598**	**---**	**---**	**---**	**---**	**8,155**	**---**	**21,501**	**45,000**
Ormsby														
Utility Fund [3]	87,929	60,532	27,397	---	26,887	510	---	252,999	---	(32,355)	256,460	---	14,017	8,425
Total	**87,929**	**60,532**	**27,397**	**---**	**26,887**	**510**	**---**	**252,999**	**---**	**(32,355)**	**256,460**	**---**	**14,017**	**8,425**
Orono														
Sewer	1,082,911	1,153,861	(70,950)	124,109	36,776	16,383	---	---	---	(115,407)	---	---	---	---
Storm Water	178,578	108,399	70,179	248,567	---	318,746	---	---	---	---	---	---	---	---
Water	402,392	494,415	(92,023)	127,376	23,977	11,376	---	---	---	(55,000)	---	---	---	---
Total	**1,663,881**	**1,756,675**	**(92,794)**	**500,052**	**60,753**	**346,505**	**---**	**---**	**---**	**(170,407)**	**---**	**---**	**---**	**---**
Oronoco														
Water Utility	47,688	147,254	(99,566)	11,151	12,026	(100,441)	---	---	---	(86,703)	185,120	---	10,829	69,000
Total	**47,688**	**147,254**	**(99,566)**	**11,151**	**12,026**	**(100,441)**	**---**	**---**	**---**	**(86,703)**	**185,120**	**---**	**10,829**	**69,000**
Orr														
Aiport	33,012	180,810	(147,798)	1,068,363	---	920,565	---	1,042,695	25,668	(7,000)	967,547	---	---	---
Liquor	511,173	472,595	38,578	7,660	19	46,219	---	---	---	22,000	---	---	---	---
Sewer	98,733	123,566	(24,833)	184,227	9,945	149,449	---	184,227	---	(5,000)	175,623	---	9,945	3,000
Water	59,736	85,300	(25,564)	11,328	37	(14,273)	---	---	---	(5,000)	5,676	---	37	30,000
Total	**702,654**	**862,271**	**(159,617)**	**1,271,578**	**10,001**	**1,101,960**	**---**	**1,226,922**	**25,668**	**5,000**	**1,148,846**	**---**	**9,982**	**33,000**
Ortonville														
Golf	240,925	279,000	(38,075)	187	---	(37,888)	---	---	---	---	---	---	---	---
Light	2,534,243	2,039,725	494,518	31,198	31,885	493,831	---	---	---	229,924	131,860	---	---	---
Ortonville Area Health Services	21,656,607	19,206,634	2,449,973	105,202	1,451,599	1,103,576	---	---	---	(201,999)	2,817,869	---	1,451,599	789,823
Senior Assisted Living	864,316	708,479	155,837	47,437	129,289	73,985	---	---	---	35,000	2,099	---	129,289	50,000
Sewer	430,612	345,773	84,839	31,511	8,677	107,673	---	---	---	90,000	21,825	---	8,677	25,000
Storm Water	13,554	1,896	11,658	224	---	11,882	---	---	---	---	---	---	---	---
Water	674,131	496,503	177,628	7,437	62,925	122,140	---	---	---	130,000	---	---	62,877	85,000
Total	**26,414,388**	**23,078,010**	**3,336,378**	**223,196**	**1,684,375**	**1,875,199**	**---**	**---**	**---**	**282,925**	**2,973,653**	**---**	**1,652,442**	**949,823**
Osakis														
Garbage	107,152	103,716	3,436	---	---	3,436	---	---	---	---	---	---	---	---
Liquor	666,964	623,370	43,594	19,723	---	63,317	---	---	---	33,719	11,014	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	225,976	111,037	114,939	3,245	---	118,184	---	---	---	---	---	---	---	---
Water	327,929	168,551	159,378	1,037	12,965	147,450	---	---	---	20,668	880,920	---	12,965	32,000
Total	**1,328,021**	**1,006,674**	**321,347**	**24,005**	**12,965**	**332,387**	**---**	**---**	**---**	**54,387**	**891,934**	**---**	**12,965**	**32,000**
Oslo														
Garbage	39,290	38,275	1,015	---	---	1,015	---	---	---	---	---	---	---	---
Sewer	20,594	36,897	(16,303)	---	---	(16,303)	---	---	---	(18,861)	---	---	---	---
Water	100,196	109,726	(9,530)	---	1,764	(11,294)	---	---	---	(31,002)	---	---	1,764	11,191
Total	**160,080**	**184,898**	**(24,818)**	**---**	**1,764**	**(26,582)**	**---**	**---**	**---**	**(49,863)**	**---**	**---**	**1,764**	**11,191**
Osseo														
Garbage	12,122	20,468	(8,346)	393	---	(7,953)	---	---	---	---	---	---	---	---
Sewer	305,217	313,147	(7,930)	27,123	---	19,193	---	---	---	---	---	---	---	---
Storm Water	134,628	46,186	88,442	750	---	89,192	---	---	---	---	126,076	---	---	---
Water	309,503	246,168	63,335	82,569	---	145,904	---	---	---	---	---	---	---	---
Wi-Fi	115	714	(599)	---	---	(599)	---	---	---	---	---	---	---	---
Total	**761,585**	**626,683**	**134,902**	**110,835**	**---**	**245,737**	**---**	**---**	**---**	**---**	**126,076**	**---**	**---**	**---**
Ostrander														
Sewer	56,849	66,937	(10,088)	---	5,000	(15,088)	---	---	---	---	---	---	13,430	5,000
Water	40,139	36,937	3,202	101	10,000	(6,697)	---	---	---	---	---	---	1,000	10,000
Total	**96,988**	**103,874**	**(6,886)**	**101**	**15,000**	**(21,785)**	**---**	**---**	**---**	**---**	**---**	**---**	**14,430**	**15,000**
Otsego														
Sewer	1,051,945	1,638,686	(586,741)	262,603	1,169,246	(1,493,384)	---	---	---	18,000	---	---	1,227,745	9,420,800
Storm Water	71,762	61,024	10,738	27,380	---	38,118	---	---	---	18,000	---	---	---	---
Water	728,544	888,876	(160,332)	328,492	657,698	(489,538)	---	---	---	8,000	---	---	690,606	5,299,200
Total	**1,852,251**	**2,588,586**	**(736,335)**	**618,475**	**1,826,944**	**(1,944,804)**	**---**	**---**	**---**	**44,000**	**---**	**---**	**1,918,351**	**14,720,000**
Ottertail														
Water	226,857	162,161	64,696	6,242	51,817	19,121	---	---	---	---	77,335	---	51,817	86,000
Total	**226,857**	**162,161**	**64,696**	**6,242**	**51,817**	**19,121**	**---**	**---**	**---**	**---**	**77,335**	**---**	**51,817**	**86,000**
Owatonna														
Aquatic Center	173,984	230,513	(56,529)	---	---	(56,529)	---	---	---	---	20,435	---	---	---
Electric	34,252,624	32,712,769	1,539,855	63,563	38,519	1,564,899	---	---	---	---	2,004,682	---	30,039	119,490
Gas	15,727,297	14,453,952	1,273,345	36,815	78,879	1,231,281	---	---	---	---	342,003	---	73,633	292,907
Housing Programs	644,169	622,583	21,586	1,225	---	22,811	---	593,554	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	2,163,278	2,286,924	(123,646)	450,853	109,424	217,783	---	7,364	80,463	350,000	837,260	---	99,107	481,405
Storm Water	339,905	200,774	139,131	291,435	132,492	298,074	233,499	---	49,036	(90,000)	419,851	---	134,168	200,000
Water	3,413,443	2,359,759	1,053,684	13,549	81,322	985,911	---	---	---	---	728,680	---	77,328	307,603
Total	**56,714,700**	**52,867,274**	**3,847,426**	**857,440**	**440,636**	**4,264,230**	**233,499**	**600,918**	**129,499**	**260,000**	**4,352,911**	**---**	**414,275**	**1,401,405**
Palisade														
Liquor	378,880	388,752	(9,872)	17,446	---	7,574	---	---	---	---	12,558	---	---	---
Water and Sewer	65,171	121,658	(56,487)	60,276	---	3,789	---	---	---	12,000	---	---	---	---
Total	**444,051**	**510,410**	**(66,359)**	**77,722**	**---**	**11,363**	**---**	**---**	**---**	**12,000**	**12,558**	**---**	**---**	**---**
Park Rapids														
Liquor	3,098,425	2,780,180	318,245	1,856	---	320,101	---	---	---	392,298	5,407	---	---	---
Sewer	435,121	1,164,444	(729,323)	154,950	127,976	(702,349)	---	---	---	18,043	171,152	---	110,773	980,000
Storm Sewer	100,299	8,215	92,084	54	---	92,138	---	---	---	20,000	---	---	---	---
Water	521,151	621,920	(100,769)	33,730	32,647	(99,686)	---	---	8,058	18,043	---	---	17,936	39,000
Total	**4,154,996**	**4,574,759**	**(419,763)**	**190,590**	**160,623**	**(389,796)**	**---**	**---**	**8,058**	**448,384**	**176,559**	**---**	**128,709**	**1,019,000**
Parkers Prairie														
Economic Development 1-1	---	---	---	---	---	---	---	---	---	180,949	---	---	---	---
Economic Development 1-2	---	---	---	---	---	---	---	---	---	91,299	---	---	---	---
Event Center	58,297	115,895	(57,598)	131,474	797	73,079	---	---	---	---	---	---	254	164,252
Liquor	647,984	620,985	26,999	80	28,430	(1,351)	---	---	---	---	---	---	27,636	40,000
Sewer	213,794	146,284	67,510	---	19,916	47,594	---	---	---	---	---	---	17,800	40,000
Water	112,310	101,100	11,210	939	10,364	1,785	---	---	---	---	---	---	9,881	15,000
Total	**1,032,385**	**984,264**	**48,121**	**132,493**	**59,507**	**121,107**	**---**	**---**	**---**	**272,248**	**---**	**---**	**55,571**	**259,252**
Paynesville														
Liquor	1,070,424	1,063,492	6,932	232,891	---	239,823	---	---	---	34,109	---	---	---	---
Sewer	689,926	566,234	123,692	143,389	4,913	262,168	---	---	---	160,075	37,813	---	---	---
Water	444,663	281,834	162,829	46,675	979	208,525	---	---	---	73,251	24,001	---	---	---
Total	**2,205,013**	**1,911,560**	**293,453**	**422,955**	**5,892**	**710,516**	**---**	**---**	**---**	**267,435**	**61,814**	**---**	**---**	**---**
Pease														
Sewer	42,385	60,702	(18,317)	---	---	(18,317)	---	---	---	26,691	---	---	---	---
Water	32,826	39,817	(6,991)	---	---	(6,991)	---	---	---	---	---	---	---	---
Total	**75,211**	**100,519**	**(25,308)**	**---**	**---**	**(25,308)**	**---**	**---**	**---**	**26,691**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Pelican Rapids														
Liquor	1,119,405	990,100	129,305	3,736	29,157	103,884	---	---	---	(42,288)	97,563	---	29,157	173,525
Sewer	1,237,335	1,020,551	216,784	3,782	97,456	123,110	---	---	---	(7,270)	52,825	---	81,887	523,368
Water	422,793	305,600	117,193	23,141	53,409	86,925	---	---	21,420	(996)	47,468	---	38,826	426,015
Total	**2,779,533**	**2,316,251**	**463,282**	**30,659**	**180,022**	**313,919**	**---**	**---**	**21,420**	**(50,554)**	**197,856**	**---**	**149,870**	**1,122,908**
Pemberton														
Garbage	16,249	16,322	(73)	---	---	(73)	---	---	---	---	---	---	---	---
Sewer	59,303	52,341	6,962	6,114	21,770	(8,694)	---	---	---	40,000	---	---	2,347	19,423
Water	39,632	37,098	2,534	---	---	2,534	---	---	---	(30,000)	---	---	---	---
Total	**115,184**	**105,761**	**9,423**	**6,114**	**21,770**	**(6,233)**	**---**	**---**	**---**	**10,000**	**---**	**---**	**2,347**	**19,423**
Pennock														
Sewer	91,076	80,643	10,433	---	51,619	(41,186)	---	---	---	---	---	---	51,490	15,000
Water	35,208	28,375	6,833	---	---	6,833	---	---	---	---	---	---	---	---
Total	**126,284**	**109,018**	**17,266**	**---**	**51,619**	**(34,353)**	**---**	**---**	**---**	**---**	**---**	**---**	**51,490**	**15,000**
Pequot Lakes														
Sewer	224,587	117,256	107,331	8,419	288	115,462	---	---	21	2,253	---	---	288	---
Water	240,810	169,711	71,099	5,771	64,269	12,601	---	---	21	2,938	---	---	64,269	23,801
Total	**465,397**	**286,967**	**178,430**	**14,190**	**64,557**	**128,063**	**---**	**---**	**42**	**5,191**	**---**	**---**	**64,557**	**23,801**
Perham														
Gas	6,993,775	6,408,825	584,950	21,661	183,635	422,976	---	---	741	190,000	100,460	---	173,035	155,000
Incinerator	1,876,224	2,018,550	(142,326)	8,197	1,886,319	(2,020,448)	---	---	---	---	---	---	166,465	362,768
Liquor	2,478,482	2,139,107	339,375	9,325	75,803	272,897	---	---	309	120,750	---	777,138	60,358	909,251
Perham Area Community Center	820,899	830,961	(10,062)	2,236	---	(7,826)	---	---	---	---	---	---	---	---
Perham Golf Course	717,666	699,368	18,298	---	---	18,298	---	---	---	---	155,405	40,040	---	26,132
Recycling	67,928	56,606	11,322	971	---	12,293	---	---	31	---	---	---	---	---
Sewer and Wastewater	892,097	689,001	203,096	63,698	53,283	213,511	---	---	432	27,500	279,500	312,000	53,283	155,750
Water	665,971	374,026	291,945	227,978	75,878	444,045	---	---	370	36,500	---	---	75,878	192,136
Total	**14,513,042**	**13,216,444**	**1,296,598**	**334,066**	**2,274,918**	**(644,254)**	**---**	**---**	**1,883**	**374,750**	**535,365**	**1,129,178**	**529,019**	**1,801,037**
Perley														
Garbage	12,911	9,515	3,396	100	---	3,496	---	---	---	---	---	---	---	---
Sewer	28,225	9,756	18,469	310,827	437,845	(108,549)	---	---	---	---	---	---	---	14,195

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Utility	8,823	5,577	3,246	19,831	23,077	---	---	---	---	---	---	---	---	---
Total	**49,959**	**24,848**	**25,111**	**330,758**	**460,922**	**(105,053)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**14,195**
Peterson														
Electric	148,672	146,549	2,123	---	---	2,123	---	---	---	---	---	---	---	---
Refuse	13,718	16,049	(2,331)	---	---	(2,331)	---	---	---	---	---	---	---	---
Sewer	64,957	26,187	38,770	151,654	155,971	34,453	---	125,801	---	---	125,856	---	14,963	5,000
Water	17,704	14,168	3,536	---	---	3,536	---	---	---	---	---	---	---	---
Total	**245,051**	**202,953**	**42,098**	**151,654**	**155,971**	**37,781**	**---**	**125,801**	**---**	**---**	**125,856**	**---**	**14,963**	**5,000**
Pierz														
Electric	836,757	708,742	128,015	18,959	---	146,974	---	---	---	25,000	---	---	---	---
Golf Course	246,324	234,838	11,486	34,571	---	46,057	---	31,818	---	---	---	---	---	---
Solid Waste	70,558	67,754	2,804	2,659	---	5,463	---	---	---	(2,554)	---	---	---	---
Storm Water	41,696	1,611	40,085	---	15,969	24,116	---	---	---	---	---	---	15,969	25,000
Total	**1,195,335**	**1,012,945**	**182,390**	**56,189**	**15,969**	**222,610**	**---**	**31,818**	**---**	**22,446**	**---**	**---**	**15,969**	**25,000**
Pillager														
Sewer	141,703	120,487	21,216	35,514	39,052	17,678	---	---	1,381	32,020	---	---	38,649	48,250
Water	93,985	109,243	(15,258)	465	16,253	(31,046)	---	---	---	---	---	---	16,138	21,750
Total	**235,688**	**229,730**	**5,958**	**35,979**	**55,305**	**(13,368)**	**---**	**---**	**1,381**	**32,020**	**---**	**---**	**54,787**	**70,000**
Pine City														
Liquor	1,661,417	1,523,496	137,921	5,904	---	143,825	---	---	---	100,000	---	---	---	---
Sewer	531,997	345,974	186,023	39,391	42,530	182,884	---	---	---	43,264	261,962	---	42,530	59,019
Water	840,265	381,256	459,009	18,529	311,774	165,764	---	---	---	43,264	310,855	---	311,774	313,981
Total	**3,033,679**	**2,250,726**	**782,953**	**63,824**	**354,304**	**492,473**	**---**	**---**	**---**	**186,528**	**572,817**	**---**	**354,304**	**373,000**
Pine Island														
Cemetery	17,080	21,439	(4,359)	3,470	---	(889)	---	---	---	---	4,400	---	---	---
Deputy Registrar	55,768	59,243	(3,475)	110	---	(3,365)	---	---	---	---	---	---	---	---
Evergreen Place	218,130	147,611	70,519	3,566	33,631	40,454	---	---	---	1,793	---	---	32,964	50,000
Sewer	729,105	530,774	198,331	25,629	8,543	215,417	---	---	---	144,137	190,820	---	8,543	405,725
Water	448,431	300,157	148,274	20,995	32,232	137,037	---	---	---	191,984	29,405	---	32,232	35,000
Total	**1,468,514**	**1,059,224**	**409,290**	**53,770**	**74,406**	**388,654**	**---**	**---**	**---**	**337,914**	**224,625**	**---**	**73,739**	**490,725**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Pine River														
Water and Sewer [3]	114,722	76,463	38,259	871	14,622	24,508	871	---	---	50,853	---	---	14,622	28,000
Total	**114,722**	**76,463**	**38,259**	**871**	**14,622**	**24,508**	**871**	**---**	**---**	**50,853**	**---**	**---**	**14,622**	**28,000**
Pipestone														
Garbage	166,039	173,159	(7,120)	3,154	---	(3,966)	---	---	---	---	---	---	---	---
Liquor	1,313,905	1,162,599	151,306	5,702	---	157,008	---	---	---	50,000	---	---	---	---
Prairie Winds	104,672	88,659	16,013	485	39,386	(22,888)	---	---	---	---	---	---	39,386	13,944
Sewer	732,537	658,809	73,728	1,133,690	169,286	1,038,132	---	68,198	1,059,307	(210,567)	2,988,521	1,971,703	163,677	219,328
Water	593,054	500,791	92,263	14,809	110,359	(3,287)	---	7,418	2,225	30,500	---	---	107,558	205,465
Total	**2,910,207**	**2,584,017**	**326,190**	**1,157,840**	**319,031**	**1,164,999**	**---**	**75,616**	**1,061,532**	**(130,067)**	**2,988,521**	**1,971,703**	**310,621**	**438,737**
Plainview														
Liquor	621,117	594,788	26,329	5,759	---	32,088	---	---	---	---	---	---	---	---
Sewer	867,752	862,116	5,636	6,933	17,022	(4,453)	---	---	---	---	---	---	17,022	30,000
Water	269,553	238,720	30,833	16,198	16,453	30,578	---	---	---	---	317,404	257,910	16,453	50,000
Total	**1,758,422**	**1,695,624**	**62,798**	**28,890**	**33,475**	**58,213**	**---**	**---**	**---**	**---**	**317,404**	**257,910**	**33,475**	**80,000**
Plato														
Sewer	110,330	205,365	(95,035)	28,893	10,138	(76,280)	26,892	---	1,653	---	---	---	10,138	47,000
Water	32,554	41,285	(8,731)	17,353	---	8,622	16,122	---	992	---	---	---	---	---
Total	**142,884**	**246,650**	**(103,766)**	**46,246**	**10,138**	**(67,658)**	**43,014**	**---**	**2,645**	**---**	**---**	**---**	**10,138**	**47,000**
Plummer														
Sanitation	15,273	17,033	(1,760)	---	---	(1,760)	---	---	---	599	---	---	---	---
Wastewater	29,666	26,431	3,235	---	4,400	(1,165)	---	---	---	(599)	---	---	4,400	8,000
Water	26,522	26,483	39	448,601	5,130	443,510	---	448,601	---	(163,619)	658,044	326,045	5,130	---
Total	**71,461**	**69,947**	**1,514**	**448,601**	**9,530**	**440,585**	**---**	**448,601**	**---**	**(163,619)**	**658,044**	**326,045**	**9,530**	**8,000**
Plymouth														
Field House	348,008	229,366	118,642	22,162	---	140,804	---	---	---	5,724	---	---	---	---
Ice Center	1,406,774	1,650,214	(243,440)	17,813	57,162	(282,789)	---	---	---	21,439	109,372	---	57,162	---
Plymouth Towne Square	905,955	667,622	238,333	25,410	226,897	36,846	---	---	---	---	3,475	3,207,041	223,987	205,000
Solid Waste Management	940,662	1,057,918	(117,256)	241,796	---	124,540	---	---	---	23,538	---	---	---	---
Vicksburg Crossing	1,127,118	789,302	337,816	10,074	472,110	(124,220)	---	---	---	---	---	---	468,475	150,000
Water Resources	2,561,588	1,836,801	724,787	1,030,866	---	1,755,653	---	---	---	146,001	1,794,568	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Sewer Utility	12,916,605	14,253,352	(1,336,747)	5,578,069	299,173	3,942,149	---	---	10,000	5,325,424	8,298,206	---	299,173	805,000
Total	**20,206,710**	**20,484,575**	**(277,865)**	**6,926,190**	**1,055,342**	**5,592,983**	**---**	**---**	**10,000**	**5,522,126**	**10,205,621**	**3,207,041**	**1,048,797**	**1,160,000**
Porter														
Water and Sewer [3]	48,005	41,343	6,662	9,954	1,273	15,343	---	---	---	---	---	---	---	---
Total	**48,005**	**41,343**	**6,662**	**9,954**	**1,273**	**15,343**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Preston														
Electric	1,662,255	1,650,174	12,081	50,998	32,932	30,147	---	---	---	---	116,892	---	16,571	50,000
Preston Emergency Services	108,992	159,000	(50,008)	6,353	---	(43,655)	---	---	---	---	122,398	---	---	---
Sewer	228,811	306,175	(77,364)	24,011	7,933	(61,286)	---	---	---	---	7,897	---	6,306	24,192
Storm Sewer	60,754	27,795	32,959	9	3,127	29,841	---	---	---	---	3,025	---	3,127	62,412
Water	303,612	291,251	12,361	22,736	16,220	18,877	---	---	---	---	20,460	---	12,612	46,672
Total	**2,364,424**	**2,434,395**	**(69,971)**	**104,107**	**60,212**	**(26,076)**	**---**	**---**	**---**	**---**	**270,672**	**---**	**38,616**	**183,276**
Princeton														
Airport	77,741	246,887	(169,146)	46,567	---	(122,579)	---	---	46,567	(38,610)	13,060	---	---	---
Electric	6,624,768	5,994,913	629,855	138,609	307,583	460,881	---	---	---	---	235,567	---	261,770	510,001
Liquor	2,579,665	2,402,518	177,147	14,636	---	191,783	---	---	---	5,610	1,617	---	---	---
Sanitary Sewer	614,415	613,109	1,306	71,498	388,334	(315,530)	---	---	---	---	4,820,601	15,120,000	39,157	325,000
Water	1,248,779	785,324	463,455	25,966	240,807	248,614	---	---	---	---	168,923	---	214,408	377,999
Total	**11,145,368**	**10,042,751**	**1,102,617**	**297,276**	**936,724**	**463,169**	**---**	**---**	**46,567**	**(33,000)**	**5,239,768**	**15,120,000**	**515,335**	**1,213,000**
Prinsburg														
Senior Housing	30,955	23,501	7,454	5	12,561	(5,102)	---	---	---	(4,325)	---	---	12,561	10,279
Sewer	147,494	199,333	(51,839)	2,128	94,362	(144,073)	---	---	---	---	---	---	94,362	39,600
Water	34,735	43,404	(8,669)	690	4,787	(12,766)	---	---	---	---	20,572	---	4,787	1,400
Total	**213,184**	**266,238**	**(53,054)**	**2,823**	**111,710**	**(161,941)**	**---**	**---**	**---**	**(4,325)**	**20,572**	**---**	**111,710**	**51,279**
Prior Lake														
Sewer	2,228,948	2,416,499	(187,551)	96,221	---	(91,330)	---	7,260	2,009	540,700	171,344	---	---	---
Storm Water Utilities	438,638	527,928	(89,290)	211,700	---	122,410	---	---	---	160,775	297,244	---	---	---
Transit Services	219,305	833,573	(614,268)	619,696	---	5,428	---	60,000	491,657	---	---	---	---	---
Water Utility	2,504,401	2,126,921	377,480	131,175	---	508,655	---	---	1,232	1,396,451	66,639	---	---	---
Total	**5,391,292**	**5,904,921**	**(513,629)**	**1,058,792**	**---**	**545,163**	**---**	**67,260**	**494,898**	**2,097,926**	**535,227**	**---**	**---**	**---**
Proctor														
Liquor	896,730	864,669	32,061	64	---	32,125	---	---	---	3,000	4,710	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Municipal Golf Course	7,200	20,947	(13,747)	---	---	(13,747)	---	---	---	---	---	---	---	---
Public Utilities [4]	2,837,289	2,596,340	240,949	172,162	44,684	368,427	---	115,277	---	---	13,500	---	---	---
Sewer	567,920	462,615	105,305	1,531	---	106,836	---	---	---	5,300	62,483	---	---	---
Total	**4,309,139**	**3,944,571**	**364,568**	**173,757**	**44,684**	**493,641**	**---**	**115,277**	**---**	**8,300**	**80,693**	**---**	**---**	**---**
Racine														
Water and Sewer [3]	143,293	79,149	64,144	---	5,232	58,912	---	---	---	(309,651)	---	---	5,232	324,444
Total	**143,293**	**79,149**	**64,144**	**---**	**5,232**	**58,912**	**---**	**---**	**---**	**(309,651)**	**---**	**---**	**5,232**	**324,444**
Ramsey														
Recycling Utility	297,226	302,947	(5,721)	52,668	---	46,947	---	---	---	8,000	---	---	---	---
Sewer Utility	1,236,771	1,149,318	87,453	143,022	---	230,475	---	---	---	27,000	---	---	---	---
Storm Water Utility	617,579	410,666	206,913	24,701	---	231,614	---	---	---	118,585	---	---	---	---
Street Light	178,850	163,758	15,092	27,326	---	42,418	---	---	---	13,000	---	---	---	---
Water Utility	1,821,386	1,358,050	463,336	351,139	---	814,475	---	---	---	1,033,000	---	---	---	---
Total	**4,151,812**	**3,384,739**	**767,073**	**598,856**	**---**	**1,365,929**	**---**	**---**	**---**	**1,199,585**	**---**	**---**	**---**	**---**
Randall														
Electric	104,514	27,326	77,188	2,098	---	79,286	---	---	---	20,000	---	---	---	---
Liquor	537,361	533,376	3,985	6,634	---	10,619	---	---	---	---	9,659	---	---	---
Natural Gas	115,340	29,761	85,579	3,778	21,610	67,747	---	---	---	20,000	---	---	21,610	30,000
Solid Waste	2,673	---	2,673	1,643	---	4,316	---	---	---	---	---	---	---	---
Water and Sewer [3]	142,614	99,274	43,340	15,891	37,001	22,230	---	---	---	---	5,213	---	37,001	57,000
Total	**902,502**	**689,737**	**212,765**	**30,044**	**58,611**	**184,198**	**---**	**---**	**---**	**40,000**	**14,872**	**---**	**58,611**	**87,000**
Randolph														
Water [0]	32,401	20,236	12,165	---	---	12,165	---	---	---	---	---	---	---	---
Total	**32,401**	**20,236**	**12,165**	**---**	**---**	**12,165**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ranier														
Liquor	416,257	374,224	42,033	1,463	---	43,496	---	---	---	50,000	---	---	---	---
Water Utility [3]	228,373	228,491	(118)	299,048	1,423	297,507	---	296,000	---	4,800	1,396,193	2,362,225	1,423	1,240,810
Total	**644,630**	**602,715**	**41,915**	**300,511**	**1,423**	**341,003**	**---**	**296,000**	**---**	**54,800**	**1,396,193**	**2,362,225**	**1,423**	**1,240,810**
Raymond														
Sewer	99,801	44,849	54,952	---	---	54,952	---	---	---	9,500	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	66,736	70,250	(3,514)	201	---	(3,313)	---	---	---	9,500	---	---	---	---
Total	**166,537**	**115,099**	**51,438**	**201**	**---**	**51,639**	**---**	**---**	**---**	**19,000**	**---**	**---**	**---**	**---**
Red Lake Falls														
Refuse [2]	165,030	129,388	35,642	---	---	35,642	---	---	---	---	---	---	---	---
Sewer	172,967	99,370	73,597	1,067	64,770	9,894	---	---	---	---	300,992	---	64,770	114,850
Water [2]	208,715	189,956	18,759	10,619	62,640	(33,262)	---	---	---	---	264,368	---	62,640	96,735
Total	**546,712**	**418,714**	**127,998**	**11,686**	**127,410**	**12,274**	**---**	**---**	**---**	**---**	**565,360**	**---**	**127,410**	**211,585**
Red Wing														
Ambulance	3,675,404	3,644,752	30,652	58,351	4,608	84,395	---	28,500	4,150	4,500	36,237	---	---	---
Incinerator	2,643,093	3,157,924	(514,831)	17,918	163,617	(660,530)	---	---	---	(455,500)	72,270	---	160,987	145,000
Marina	536,481	578,253	(41,772)	1,623	68,209	(108,358)	---	---	---	---	---	---	46,888	930,000
Refuse Collection and Recycling	2,014,532	1,849,068	165,464	34,534	---	199,998	---	---	---	34,500	197,907	---	---	---
Sewer Utility	3,296,135	3,947,768	(651,633)	524,695	217,767	(344,705)	---	---	---	283,322	1,367,495	---	188,132	538,024
Storm Water	557,890	682,056	(124,166)	---	---	(124,166)	---	---	---	(356,997)	---	---	---	---
Water Utility	3,085,108	2,621,245	463,863	464,018	313,862	614,019	---	---	---	188,273	626,420	---	313,862	786,000
Total	**15,808,643**	**16,481,066**	**(672,423)**	**1,101,139**	**768,063**	**(339,347)**	**---**	**28,500**	**4,150**	**(301,902)**	**2,300,329**	**---**	**709,869**	**2,399,024**
Redwood Falls														
Aspenwood Apartments	139,960	60,945	79,015	7,120	79,132	7,003	---	---	---	1,600	---	---	77,488	28,599
Electric Utility	6,284,663	5,812,217	472,446	307,473	89,005	690,914	---	36,673	12,722	334,000	1,072,410	3,535,000	89,005	160,000
Liquor	1,716,357	1,615,437	100,920	19,608	32,243	88,285	---	---	---	80,000	---	469,374	30,431	535,000
Redwood Area Hospital	21,421,791	18,872,306	2,549,485	1,263,398	644,973	3,167,910	---	---	---	410,000	1,706,369	---	644,973	1,275,000
Sewer Utility	710,114	881,098	(170,984)	95,115	32,446	(108,315)	---	27,687	18,971	---	163,339	---	28,382	49,857
Southwaite Apartments	271,106	157,036	114,070	15,869	103,928	26,011	---	---	---	3,200	---	---	101,750	37,526
Storm Sewer Utility	214,713	186,759	27,954	23,460	---	51,414	---	9,320	3,107	---	---	---	---	---
Water Utility	1,023,962	737,638	286,324	62,343	449,963	(101,296)	---	949	316	52,050	528,597	1,136,853	34,002	210,470
Total	**31,782,666**	**28,323,436**	**3,459,230**	**1,794,386**	**1,431,690**	**3,821,926**	**---**	**74,629**	**35,116**	**880,850**	**3,470,715**	**5,141,227**	**1,006,031**	**2,296,452**
Remer														
Ambulance	166,414	144,124	22,290	63,810	---	86,100	---	---	---	91,753	1,500	---	---	---
Liquor	537,073	504,441	32,632	---	---	32,632	---	---	---	500	---	---	---	---
Sewer	81,956	59,885	22,071	---	19,497	2,574	---	---	---	---	---	---	19,497	18,478
Water	37,260	90,013	(52,753)	---	1,529	(54,282)	---	---	---	---	---	---	1,529	2,000
Total	**822,703**	**798,463**	**24,240**	**63,810**	**21,026**	**67,024**	**---**	**---**	**---**	**92,253**	**1,500**	**---**	**21,026**	**20,478**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Renville														
Sewer Utility	440,160	463,582	(23,422)	26,096	52,810	(50,136)	---	---	---	---	1,540,792	1,520,316	52,810	249,706
Water Utility	230,356	242,317	(11,961)	146,102	54,242	79,899	142,000	---	---	---	85,225	---	54,242	200,640
Total	**670,516**	**705,899**	**(35,383)**	**172,198**	**107,052**	**29,763**	**142,000**	**---**	**---**	**---**	**1,626,017**	**1,520,316**	**107,052**	**450,346**
Revere														
Refuse	4,916	5,058	(142)	---	---	(142)	---	---	---	---	---	---	---	---
Sewer	30,407	25,286	5,121	173	1,733	3,561	---	---	---	---	---	---	1,733	6,000
Water	14,462	19,008	(4,546)	---	---	(4,546)	---	---	---	---	---	---	---	---
Total	**49,785**	**49,352**	**433**	**173**	**1,733**	**(1,127)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,733**	**6,000**
Rice														
Sewer	196,190	78,493	117,697	8,221	17,404	108,514	---	---	---	---	---	---	17,006	55,000
Water	144,618	88,815	55,803	8,221	---	64,024	---	---	---	---	17,500	---	---	---
Total	**340,808**	**167,308**	**173,500**	**16,442**	**17,404**	**172,538**	**---**	**---**	**---**	**---**	**17,500**	**---**	**17,006**	**55,000**
Richfield														
Liquor	11,198,404	10,291,154	907,250	18,387	---	925,637	---	---	---	693,870	280,304	---	---	---
Recreation	1,196,110	1,595,940	(399,830)	84,054	74,532	(390,308)	---	---	---	---	55,725	---	74,532	80,000
Storm Sewer	991,950	955,172	36,778	3,017	88,768	(48,973)	---	---	---	---	12,825	---	88,768	90,000
Street Light Utility	---	---	---	---	---	---	---	---	---	96,302	---	---	---	---
Water and Sewer [3]	6,525,152	6,404,291	120,861	65,203	262,007	(75,943)	---	---	---	---	1,133,753	1,448,756	237,587	230,000
Total	**19,911,616**	**19,246,557**	**665,059**	**170,661**	**425,307**	**410,413**	**---**	**---**	**---**	**790,172**	**1,482,607**	**1,448,756**	**400,887**	**400,000**
Richmond														
Civic Arena	162,954	228,733	(65,779)	43,784	16,211	(38,206)	41,000	---	---	---	123	---	16,211	31,601
Wastewater	275,479	427,962	(152,483)	161,175	79,153	(70,461)	---	9,784	---	---	---	---	79,153	308,000
Water	171,046	158,689	12,357	11,226	24,868	(1,285)	---	---	---	57,300	---	---	24,868	20,000
Total	**609,479**	**815,384**	**(205,905)**	**216,185**	**120,232**	**(109,952)**	**41,000**	**9,784**	**---**	**57,300**	**123**	**---**	**120,232**	**359,601**
Riverton														
Sewer	11,980	10,975	1,005	74	---	1,079	---	---	---	---	---	---	---	---
Water	18,901	88,071	(69,170)	74	---	(69,096)	---	73,907	---	(9,334)	61,892	---	---	---
Total	**30,881**	**99,046**	**(68,165)**	**148**	**---**	**(68,017)**	**---**	**73,907**	**---**	**(9,334)**	**61,892**	**---**	**---**	**---**
Robbinsdale														
Broadway Court	704,559	451,686	252,873	67,555	197,044	123,384	---	---	---	---	46,756	---	197,044	135,000
Deputy Registrar	381,557	289,334	92,223	911	---	93,134	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	2,725,843	2,540,598	185,245	37,163	---	222,408	---	---	---	75,000	19,632	---	---	---
Sanitary Sewer Utility	1,578,373	1,352,333	226,040	40,623	38,800	227,863	---	---	---	127,841	378,708	---	38,800	242,940
Solid Waste Removal	1,448,813	1,178,725	270,088	133,845	---	403,933	---	---	---	180,000	---	---	---	---
Storm Sewer Utility	732,042	326,877	405,165	12,149	53,151	364,163	---	---	---	142,331	1,210,954	---	53,151	254,560
Water Utility	1,531,358	888,375	642,983	75,638	46,207	672,414	---	---	---	466,731	141,618	---	46,207	288,500
Total	**9,102,545**	**7,027,928**	**2,074,617**	**367,884**	**335,202**	**2,107,299**	**---**	**---**	**---**	**991,903**	**1,797,668**	**---**	**335,202**	**921,000**
Rochester														
Electric Utility	142,412,918	125,429,806	16,983,112	520,212	4,249,736	13,253,588	---	---	---	8,378,132	12,008,510	---	3,861,536	3,824,362
Parking	5,146,359	4,060,756	1,085,603	258,714	67,100	1,277,217	---	---	2,577	823,556	485,905	---	---	---
Sewer Utility	18,381,793	16,976,827	1,404,966	799,844	5,264,117	(3,059,307)	---	1,581	9,745	1,407,853	1,121,598	---	5,264,117	3,605,000
Storm Water Utility	4,982,245	2,997,321	1,984,924	89,071	---	2,073,995	---	34,094	10,229	487,070	1,150,855	---	---	---
Water Utility	8,320,952	8,083,111	237,841	118,996	39,686	317,151	---	---	---	355,985	2,272,576	---	---	---
Total	**179,244,267**	**157,547,821**	**21,696,446**	**1,786,837**	**9,620,639**	**13,862,644**	**---**	**35,675**	**22,551**	**11,452,596**	**17,039,444**	**---**	**9,125,653**	**7,429,362**
Rockford														
Sewer	548,469	566,596	(18,127)	20,685	55,823	(53,265)	---	---	---	37,650	27,736	---	55,823	232,298
Water	410,689	378,591	32,098	41,101	72,779	420	---	---	---	37,650	16,764	---	72,779	115,000
Total	**959,158**	**945,187**	**13,971**	**61,786**	**128,602**	**(52,845)**	**---**	**---**	**---**	**75,300**	**44,500**	**---**	**128,602**	**347,298**
Rockville														
Sewer	251,592	416,306	(164,714)	290,359	91,835	33,810	15,582	---	1	---	---	---	91,623	461,481
Water	108,055	118,603	(10,548)	56,512	40,297	5,667	---	---	---	(5,191)	---	---	39,122	36,000
Total	**359,647**	**534,909**	**(175,262)**	**346,871**	**132,132**	**39,477**	**15,582**	**---**	**1**	**(5,191)**	**---**	**---**	**130,745**	**497,481**
Rogers														
Liquor	3,151,356	2,865,849	285,507	---	29,050	256,457	---	---	---	211,273	---	---	27,426	60,000
Sewer	670,359	901,750	(231,391)	410,012	45,631	132,990	---	---	---	56,071	202,152	---	41,730	225,450
Storm Sewer	327,640	465,401	(137,761)	56,110	---	(81,651)	---	---	---	9,121	53,299	---	---	---
Water	809,374	1,157,510	(348,136)	449,862	7,493	94,233	---	---	9,000	124,707	315,033	---	---	---
Total	**4,958,729**	**5,390,510**	**(431,781)**	**915,984**	**82,174**	**402,029**	**---**	**---**	**9,000**	**401,172**	**570,484**	**---**	**69,156**	**285,450**
Rollingstone														
Sewer	67,216	72,262	(5,046)	1,206	8,476	(12,316)	---	---	---	1,000	500	---	8,476	28,000
Water	49,932	67,641	(17,709)	637	---	(17,072)	---	---	---	15,500	31,179	---	---	---
Total	**117,148**	**139,903**	**(22,755)**	**1,843**	**8,476**	**(29,388)**	**---**	**---**	**---**	**16,500**	**31,679**	**---**	**8,476**	**28,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Roscoe														
Sewer	14,562	13,660	902	38,635	13,140	26,397	---	---	---	5,650	---	---	13,140	29,000
Water	8,209	7,749	460	---	---	460	---	---	---	460	---	---	---	---
Total	**22,771**	**21,409**	**1,362**	**38,635**	**13,140**	**26,857**	**---**	**---**	**---**	**6,110**	**---**	**---**	**13,140**	**29,000**
Rose Creek														
Water and Sewer [3]	62,080	55,067	7,013	9,737	---	16,750	---	---	---	---	9,419	---	---	---
Total	**62,080**	**55,067**	**7,013**	**9,737**	**---**	**16,750**	**---**	**---**	**---**	**---**	**9,419**	**---**	**---**	**---**
Roseau														
Electric	4,041,944	3,354,407	687,537	---	---	687,537	---	---	---	300,000	---	---	---	---
Garbage Collection	395,308	363,277	32,031	---	---	32,031	---	---	---	---	---	---	---	---
Liquor	1,618,780	1,401,984	216,796	409	---	217,205	---	---	---	---	---	---	---	---
Roseau Court Townhomes	166,320	161,744	4,576	1,545	20,509	(14,388)	---	---	---	36,071	---	---	20,509	7,197
Sewer Service	356,722	446,317	(89,595)	7,306	11,483	(93,772)	7,306	---	---	---	---	---	11,483	66,712
Water	398,192	559,664	(161,472)	2,248	4,141	(163,365)	---	---	---	---	---	---	4,141	100,000
Total	**6,977,266**	**6,287,393**	**689,873**	**11,508**	**36,133**	**665,248**	**7,306**	**---**	**---**	**336,071**	**---**	**---**	**36,133**	**173,909**
Rosemount														
Arena	378,046	479,707	(101,661)	623	---	(101,038)	---	---	---	(111,500)	---	---	---	---
Sewer	1,372,150	2,380,007	(1,007,857)	358,582	3,232	(652,507)	---	---	---	249,199	---	---	3,232	---
Storm Water	881,674	910,148	(28,474)	378,676	39,966	310,236	---	---	---	1,355,305	326,370	---	39,966	1,380,000
Water	1,490,898	1,657,810	(166,912)	816,088	133,271	515,905	---	---	---	550,141	---	---	133,271	1,000,000
Total	**4,122,768**	**5,427,672**	**(1,304,904)**	**1,553,969**	**176,469**	**72,596**	**---**	**---**	**---**	**2,043,145**	**326,370**	**---**	**176,469**	**2,380,000**
Roseville														
Golf	270,434	332,480	(62,046)	8,825	---	(53,221)	---	---	---	---	---	---	---	---
Sanitary Sewer	3,087,514	3,403,703	(316,189)	245,636	---	(70,553)	---	---	62,944	---	979,383	---	---	---
Solid Waste and Recycling	545,695	527,581	18,114	75,142	---	93,256	---	---	70,267	---	---	---	---	---
Storm Water	956,350	1,073,180	(116,830)	97,964	---	(18,866)	---	---	---	---	416,810	---	---	---
Water	5,580,048	5,417,818	162,230	17,344	---	179,574	---	---	---	25,000	90,280	---	---	---
Total	**10,440,041**	**10,754,762**	**(314,721)**	**444,911**	**---**	**130,190**	**---**	**---**	**133,211**	**25,000**	**1,486,473**	**---**	**---**	**---**
Rothsay														
Sewer	49,765	44,390	5,375	---	---	5,375	---	---	---	---	3,842	---	---	---
Water	77,710	61,017	16,693	24,072	14,884	25,881	21,820	---	2,252	---	640	---	14,884	33,000
Total	**127,475**	**105,407**	**22,068**	**24,072**	**14,884**	**31,256**	**21,820**	**---**	**2,252**	**---**	**4,482**	**---**	**14,884**	**33,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Round Lake														
Broadband	---	2,417	(2,417)	---	---	(2,417)	---	---	---	---	---	---	---	---
Electric	528,361	446,816	81,545	168	---	81,713	---	---	---	50,000	3,564	---	---	---
Gas	202,250	224,653	(22,403)	6,905	---	(15,498)	---	---	---	---	8,700	---	---	---
Internet	48,127	62,466	(14,339)	---	---	(14,339)	---	---	---	---	---	---	---	---
Liquor	144,599	148,361	(3,762)	2,998	---	(764)	---	---	---	---	---	---	---	---
Pit-Stop	1,060,683	1,089,500	(28,817)	---	---	(28,817)	---	---	---	---	7,500	---	---	---
Sewer	26,328	41,816	(15,488)	250	---	(15,238)	---	---	---	---	---	---	---	---
Water	47,298	78,535	(31,237)	19,038	---	(12,199)	---	---	---	---	5,092	---	---	---
Total	**2,057,646**	**2,094,564**	**(36,918)**	**29,359**	**---**	**(7,559)**	**---**	**---**	**---**	**50,000**	**24,856**	**---**	**---**	**---**
Royalton														
Refuse	83,703	92,320	(8,617)	3,445	---	(5,172)	---	---	---	---	---	---	---	---
Sewer	179,432	82,057	97,375	7,461	98,162	6,674	2,122	---	91	11,000	1,750	1,591,512	98,162	161,063
Water	128,883	88,171	40,712	7,258	3,442	44,528	---	---	---	15,000	---	24,700	3,442	47,937
Total	**392,018**	**262,548**	**129,470**	**18,164**	**101,604**	**46,030**	**2,122**	**---**	**91**	**26,000**	**1,750**	**1,616,212**	**101,604**	**209,000**
Rush City														
Liquor	1,072,035	1,083,664	(11,629)	101	---	(11,528)	---	---	---	11,000	---	---	---	---
Sewer	555,202	286,500	268,702	18,243	20,290	266,655	45,000	---	---	72,549	---	---	20,290	208,000
Sewer Access/Hookup	4,400	---	4,400	---	---	4,400	---	---	---	---	---	---	---	---
Water	527,316	309,958	217,358	14,003	27,335	204,026	55,000	---	---	112,794	---	---	27,335	210,000
Water Access/Hookup	4,150	---	4,150	---	---	4,150	---	---	---	---	---	---	---	---
Total	**2,163,103**	**1,680,122**	**482,981**	**32,347**	**47,625**	**467,703**	**100,000**	**---**	**---**	**196,343**	**---**	**---**	**47,625**	**418,000**
Rushford														
Electric	1,650,208	1,503,944	146,264	215,147	21,903	339,508	---	180,039	---	10,000	246,621	---	21,853	60,000
Liquor	149,863	235,445	(85,582)	3,379	18,673	(100,876)	---	---	---	---	---	---	---	---
Sewer	357,808	370,558	(12,750)	5,790	80,186	(87,146)	---	---	---	12,880	1,078,308	875,615	16,797	60,862
Water	418,143	360,261	57,882	46,391	53,140	51,133	---	---	---	18,304	154,098	300,928	53,140	193,000
Total	**2,576,022**	**2,470,208**	**105,814**	**270,707**	**173,902**	**202,619**	**---**	**180,039**	**---**	**41,184**	**1,479,027**	**1,176,543**	**91,790**	**313,862**
Rushford Village														
Sewer	55,983	44,708	11,275	191,189	189,664	12,800	---	---	---	---	11,389	---	---	12,915
Water	32,097	84,271	(52,174)	69,463	2,066	15,223	---	---	---	---	2,066	---	---	---
Total	**88,080**	**128,979**	**(40,899)**	**260,652**	**191,730**	**28,023**	**---**	**---**	**---**	**---**	**13,455**	**---**	**---**	**12,915**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Rushmore														
Electric	235,403	217,924	17,479	17,244	---	34,723	---	---	---	20,000	1,661	---	---	---
Sewer	67,843	57,569	10,274	1,252	3,776	7,750	---	---	---	---	---	---	3,776	22,000
Water	55,006	95,372	(40,366)	---	---	(40,366)	---	---	---	---	13,972	---	---	---
Total	**358,252**	**370,865**	**(12,613)**	**18,496**	**3,776**	**2,107**	**---**	**---**	**---**	**20,000**	**15,633**	**---**	**3,776**	**22,000**
Russell														
Liquor	267,436	263,155	4,281	1,780	---	6,061	---	---	---	---	---	---	---	---
Refuse	21,985	23,092	(1,107)	200	---	(907)	---	---	---	---	---	---	---	---
Sewer	44,383	52,772	(8,389)	5,796	365	(2,958)	---	---	---	---	---	---	365	9,952
Water	50,412	55,185	(4,773)	743	---	(4,030)	---	---	---	---	---	---	---	---
Total	**384,216**	**394,204**	**(9,988)**	**8,519**	**365**	**(1,834)**	**---**	**---**	**---**	**---**	**---**	**---**	**365**	**9,952**
Ruthton														
Garbage	16,079	13,592	2,487	16	7,500	(4,997)	---	---	---	7,500	---	---	---	---
Sewer	25,735	43,083	(17,348)	978	10	(16,380)	---	---	---	---	---	---	10	---
Water	33,050	38,169	(5,119)	23,013	8,914	8,980	---	---	---	(7,500)	---	---	8,642	15,000
Total	**74,864**	**94,844**	**(19,980)**	**24,007**	**16,424**	**(12,397)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,652**	**15,000**
Sabin														
Garbage	40,428	35,067	5,361	---	---	5,361	---	---	---	15,000	---	---	---	---
Mosquito Control	1	1,482	(1,481)	---	---	(1,481)	---	---	---	---	---	---	---	---
Recycle	9,028	5,393	3,635	---	---	3,635	---	---	---	---	---	---	---	---
Sewer	37,945	65,524	(27,579)	---	---	(27,579)	---	---	---	---	---	---	---	---
Water	137,559	102,996	34,563	34,307	35,873	32,997	34,307	---	---	---	160	---	35,873	61,870
Total	**224,961**	**210,462**	**14,499**	**34,307**	**35,873**	**12,933**	**34,307**	**---**	**---**	**15,000**	**160**	**---**	**35,873**	**61,870**
Sacred Heart														
Economic Development Authority	75,495	62,273	13,222	26,096	36,285	3,033	---	---	---	---	19,393	---	36,285	40,064
Liquor	465,551	469,498	(3,947)	12,721	---	8,774	---	---	---	---	---	---	---	---
Water and Sewer [3]	134,127	225,365	(91,238)	78,455	9,932	(22,715)	74,320	---	---	---	300	---	9,679	74,640
Total	**675,173**	**757,136**	**(81,963)**	**117,272**	**46,217**	**(10,908)**	**74,320**	**---**	**---**	**---**	**19,693**	**---**	**45,964**	**114,704**
Saint Anthony														
Liquor	6,995,923	6,504,612	491,311	3,661	32,659	462,313	---	---	---	417,200	7,465	---	12,763	95,000
Sewer	779,513	942,750	(163,237)	---	35,661	(198,898)	---	---	---	39,000	---	---	34,314	45,000
Water	798,240	804,124	(5,884)	---	35,661	(41,545)	---	---	---	39,000	---	---	34,314	45,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Filtration and Purification	---	132,981	(132,981)	52,441	---	(80,540)	---	---	---	100,000	---	---	---	---
Total	**8,573,676**	**8,384,467**	**189,209**	**56,102**	**103,981**	**141,330**	**---**	**---**	**---**	**595,200**	**7,465**	**---**	**81,391**	**185,000**
Saint Augusta														
Sewer	191,120	313,818	(122,698)	45,447	95,717	(172,968)	---	---	---	---	---	---	93,085	266,208
Street Utility	3,919	4,044	(125)	1,313	---	1,188	---	---	---	---	---	---	---	---
Water	160,188	220,097	(59,909)	32,931	45,902	(72,880)	---	---	---	---	14,604	---	45,902	125,021
Total	**355,227**	**537,959**	**(182,732)**	**79,691**	**141,619**	**(244,660)**	**---**	**---**	**---**	**---**	**14,604**	**---**	**138,987**	**391,229**
Saint Bonifacius														
Sewer	249,407	245,262	4,145	---	---	4,145	---	---	---	65,348	---	---	---	---
Storm Sewer	53,739	20,741	32,998	---	11,685	21,313	---	---	---	---	59,930	---	11,710	15,000
Water	371,115	226,213	144,902	---	45,533	99,369	---	---	---	102,679	21,516	71,292	44,915	95,899
Total	**674,261**	**492,216**	**182,045**	**---**	**57,218**	**124,827**	**---**	**---**	**---**	**168,027**	**81,446**	**71,292**	**56,625**	**110,899**
Saint Charles														
Ambulance	188,497	198,855	(10,358)	10,028	3,864	(4,194)	---	---	---	6,500	17,210	---	3,864	16,864
Electric	2,988,396	2,450,422	537,974	19,310	126,661	430,623	---	---	---	120,000	235,512	2,609,953	126,661	2,795,000
Garbage	172,947	172,791	156	13,133	---	13,289	---	---	---	---	---	---	---	---
Sewer	554,800	528,778	26,022	14,021	11,606	28,437	---	---	---	(45,370)	65,274	273,780	11,606	442,900
Storm Water	83,205	26,963	56,242	75	---	56,317	---	---	---	---	---	---	---	---
Water	479,501	356,438	123,063	9,995	22,486	110,572	---	---	---	---	715,513	976,465	22,486	462,100
Total	**4,467,346**	**3,734,247**	**733,099**	**66,562**	**164,617**	**635,044**	**---**	**---**	**---**	**81,130**	**1,033,509**	**3,860,198**	**164,617**	**3,716,864**
Saint Clair														
Sewer	264,003	228,144	35,859	14,709	37,892	12,676	14,596	---	---	(3,611)	25,775	---	35,899	187,014
Water	146,794	117,528	29,266	32,554	53,581	8,239	23,436	---	---	(3,672)	---	---	60,097	85,000
Total	**410,797**	**345,672**	**65,125**	**47,263**	**91,473**	**20,915**	**38,032**	**---**	**---**	**(7,283)**	**25,775**	**---**	**95,996**	**272,014**
Saint Cloud														
Civic Center	1,113,116	1,960,877	(847,761)	2,013,094	38,452	1,126,881	1,709,651	203,465	---	1,375,428	14,481,195	---	9,517	---
Housing and Redevelopment Authority	10,839,295	10,693,042	146,253	187,873	421,911	(87,785)	---	8,312,893	489,159	---	827,289	3,360,000	284,993	4,708,485
Hydroelectric Utility	2,628,538	922,659	1,705,879	65,274	421,241	1,349,912	---	---	---	300,000	30,490	---	421,241	905,000
Municipal Athletic Complex	1,176,664	1,662,426	(485,762)	96,835	180,704	(569,631)	35,058	---	---	(375,428)	2,333	---	180,704	367,537
Parking System	1,619,868	1,421,263	198,605	67,483	474,770	(208,682)	---	---	---	(276,000)	19,842	---	190,927	260,000
Refuse Service	3,195,711	2,631,671	564,040	116,886	1,273	679,653	---	42,667	---	---	154,270	---	---	---
Storm Water Utility	917,097	925,550	(8,453)	114,306	---	105,853	---	---	---	---	18,696	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Street Light Utility	1,076,717	849,536	227,181	2,107	---	229,288	---	630	---	---	---	---	---	---
Wastewater Utility	7,302,504	7,906,029	(603,525)	522,484	251,363	(332,404)	---	8,303	---	763,461	18,403,865	21,752,829	233,098	1,157,662
Water Utility	8,990,416	7,758,860	1,231,556	154,503	398,869	987,190	---	---	---	---	4,478,230	4,839,252	398,869	2,872,790
Total	**38,859,926**	**36,731,913**	**2,128,013**	**3,340,845**	**2,188,583**	**3,280,275**	**1,744,709**	**8,567,958**	**489,159**	**1,787,461**	**38,416,210**	**29,952,081**	**1,719,349**	**10,271,474**
Saint Francis														
Liquor	2,017,684	1,873,937	143,747	39,393	---	183,140	---	---	---	60,000	---	---	---	---
Sewer	866,745	736,575	130,170	73,170	150,058	53,282	---	---	---	21,300	379,489	---	150,058	187,000
Water	1,054,298	805,207	249,091	86,123	309,837	25,377	---	---	---	18,580	---	---	309,837	441,000
Total	**3,938,727**	**3,415,719**	**523,008**	**198,686**	**459,895**	**261,799**	**---**	**---**	**---**	**99,880**	**379,489**	**---**	**459,895**	**628,000**
Saint Hilaire														
Liquor	418,093	441,307	(23,214)	3,923	---	(19,291)	---	---	---	---	23,086	---	---	---
Sewer	76,233	72,639	3,594	---	7,963	(4,369)	---	---	---	3,434	---	---	7,963	39,318
Water	30,573	22,872	7,701	4,200	---	11,901	---	---	---	---	---	---	---	---
Total	**524,899**	**536,818**	**(11,919)**	**8,123**	**7,963**	**(11,759)**	**---**	**---**	**---**	**3,434**	**23,086**	**---**	**7,963**	**39,318**
Saint James														
Economic Development Authority - Housing	145,741	82,709	63,032	839	32,070	31,801	---	---	---	15,000	7,613	---	32,070	36,795
Electric	5,121,300	4,466,368	654,932	148,454	47,753	755,633	---	---	---	393,200	5,073	---	47,753	375,000
Liquor	979,615	825,194	154,421	2,176	---	156,597	---	---	---	74,600	---	---	---	---
Wastewater Treatment	753,669	800,613	(46,944)	323,418	80,122	196,352	---	---	---	106,579	3,309,351	3,879,635	80,122	260,000
Water	899,302	771,499	127,803	17,955	71,053	74,705	---	---	---	105,562	223,158	188,289	71,053	120,951
Total	**7,899,627**	**6,946,383**	**953,244**	**492,842**	**230,998**	**1,215,088**	**---**	**---**	**---**	**694,941**	**3,545,195**	**4,067,924**	**230,998**	**792,746**
Saint Joseph														
Refuse	298,909	305,660	(6,751)	6,260	---	(491)	---	---	---	---	---	---	---	---
Sewer	494,160	682,708	(188,548)	18,924	124,252	(293,876)	---	---	---	2,800	30,595	225,000	118,634	145,754
Storm Sewer	100,093	171,383	(71,290)	6,309	68,538	(133,519)	---	---	---	57,330	232,149	---	---	---
Water	502,359	734,017	(231,658)	65,544	296,800	(462,914)	---	---	---	(188,000)	34,869	---	278,074	375,000
Total	**1,395,521**	**1,893,768**	**(498,247)**	**97,037**	**489,590**	**(890,800)**	**---**	**---**	**---**	**(127,870)**	**297,613**	**225,000**	**396,708**	**520,754**
Saint Leo														
Refuse	7,758	7,544	214	---	---	214	---	---	---	---	---	---	---	---
Sewer	15,246	12,543	2,703	160	---	2,863	---	---	---	---	---	---	---	---
Water	12,080	13,626	(1,546)	240	---	(1,306)	---	---	---	---	---	---	---	---
Total	**35,084**	**33,713**	**1,371**	**400**	**---**	**1,771**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Louis Park														
Sewer Utility	5,771,628	4,494,930	1,276,698	58,001	11,467	1,323,232	---	---	---	780,244	108,136	---	11,318	---
Solid Waste	2,894,726	2,318,981	575,745	150,265	---	726,010	---	---	---	288,100	---	---	---	---
Storm Water Utility	1,904,369	1,265,633	638,736	26,885	79,796	585,825	---	---	---	534,929	481,867	---	78,732	320,000
Water Utility	4,473,026	3,388,262	1,084,764	6,791	367,990	723,565	---	---	---	854,594	350,814	---	327,553	460,000
Total	**15,043,749**	**11,467,806**	**3,575,943**	**241,942**	**459,253**	**3,358,632**	**---**	**---**	**---**	**2,457,867**	**940,817**	**---**	**417,603**	**780,000**
Saint Martin														
Sewer	37,420	14,943	22,477	---	---	22,477	---	---	---	---	---	---	---	---
Water	69,003	18,210	50,793	7,961	2,157	56,597	---	---	---	(22,000)	---	---	2,157	7,843
Total	**106,423**	**33,153**	**73,270**	**7,961**	**2,157**	**79,074**	**---**	**---**	**---**	**(22,000)**	**---**	**---**	**2,157**	**7,843**
Saint Michael														
Sewer	1,403,156	1,314,621	88,535	3,705	62,798	29,442	---	---	---	(10,000)	26,690	---	62,798	346,169
Storm Water	108,499	118,082	(9,583)	1,430	1,443	(9,596)	---	---	---	140,000	---	---	1,443	2,078
Water	522,268	480,061	42,207	10,034	22,180	30,061	---	---	---	---	---	---	22,180	31,948
Total	**2,033,923**	**1,912,764**	**121,159**	**15,169**	**86,421**	**49,907**	**---**	**---**	**---**	**130,000**	**26,690**	**---**	**86,421**	**380,195**
Saint Paul														
Housing and Redevelopment Authority - Loan Enterprise	2,478,443	3,545,292	(1,066,849)	1,011,527	526,922	(582,244)	---	83,343	332,567	255,680	7,748,021	---	526,922	195,190
Housing and Redevelopment Authority - Parking	12,140,085	8,166,495	3,973,590	1,612,505	3,394,754	2,191,341	1,242,838	---	---	23,349	599,341	---	2,150,373	3,125,000
Impound Lot	2,668,342	2,716,740	(48,398)	---	---	(48,398)	---	---	---	---	---	---	---	---
Port Authority	4,806,000	13,612,000	(8,806,000)	18,321,000	6,123,000	3,392,000	5,114,158	---	---	---	630,000	4,071,408	2,942,000	2,156,663
Regional Water Services	44,650,631	38,942,702	5,707,929	1,366,628	1,854,161	5,220,396	---	---	---	---	19,447,494	6,503,897	1,303,764	9,957,703
RiverCentre Convention & Visitors Authority	8,319,594	11,050,788	(2,731,194)	5,646,800	2,320,874	594,732	1,593,390	---	---	---	1,202,651	---	1,096	12,166
RiverPrint Saint Paul/Ramsey County	1,392,178	1,434,378	(42,200)	---	---	(42,200)	---	---	---	---	---	---	---	---
Sewer Utility	45,856,581	35,672,584	10,183,997	1,300,003	2,511,174	8,972,826	---	---	---	15,598,945	2,336,128	8,854,844	2,493,895	3,696,958
Special Services	3,661,068	4,443,574	(782,506)	48,243	286,564	(1,020,827)	---	---	---	(234,467)	20,948	---	280,880	265,000
Watergate Marina	49,106	4,554	44,552	---	---	44,552	---	---	---	---	---	---	---	---
Total	**126,022,028**	**119,589,107**	**6,432,921**	**29,306,706**	**17,017,449**	**18,722,178**	**7,950,386**	**83,343**	**332,567**	**15,643,507**	**31,984,583**	**19,430,149**	**9,698,930**	**19,408,680**
Saint Paul Park														
Sewer	576,180	564,063	12,117	1,466	---	13,583	---	---	---	---	---	---	---	---
Water	451,610	478,019	(26,409)	47,275	---	20,866	---	---	---	---	---	---	---	---
Total	**1,027,790**	**1,042,082**	**(14,292)**	**48,741**	**---**	**34,449**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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 Peter														
Electric Utility	11,364,529	9,335,338	2,029,191	230,101	499,763	1,759,529	---	3,287	142,573	937,673	2,310,675	---	499,763	500,000
Environmental Services	734,790	674,261	60,529	1,404	---	61,933	---	---	326	2,945	3,469	---	---	---
Heartland Transit	80,972	297,412	(216,440)	212,307	---	(4,133)	---	69,300	143,007	---	---	---	---	---
Hospital	16,793,793	16,882,667	(88,874)	449,635	490,829	(130,068)	---	---	---	---	361,919	---	490,829	465,000
Housing and Redevelopment Authority	341,658	341,503	155	30,783	---	30,938	---	122,549	---	---	167,590	---	---	---
Long-Term Care Facility	783,792	225,180	558,612	---	587,106	(28,494)	---	---	---	---	---	---	587,106	215,654
Medical Office Building	349,123	278,544	70,579	1,089	145,856	(74,188)	---	---	---	---	---	---	145,856	65,000
Storm Water	502,293	448,896	53,397	21,735	12,281	62,851	---	11,766	4,727	30,102	105,969	---	12,281	56,050
Telecommunication	147,182	14,264	132,918	125	---	133,043	---	---	---	147,183	---	---	---	---
Wastewater Utility	3,583,727	2,469,164	1,114,563	24,151	368,761	769,953	---	15,536	5,464	236,356	131,694	---	368,761	1,119,730
Water Utility	2,134,939	1,956,253	178,686	21,525	682,587	(482,376)	---	---	756	180,933	569,454	2,005,627	543,213	269,010
Total	**36,816,798**	**32,923,482**	**3,893,316**	**992,855**	**2,787,183**	**2,098,988**	**---**	**222,438**	**296,853**	**1,535,192**	**3,650,770**	**2,005,627**	**2,647,809**	**2,690,444**
Sanborn														
Garbage	17,649	16,104	1,545	31	---	1,576	---	---	---	---	---	---	---	---
Sewage Disposal	17,337	20,158	(2,821)	2,386	2,552	(2,987)	---	---	---	---	4,860	---	2,471	2,400
Water	68,795	81,090	(12,295)	64,868	50,059	2,514	15,361	---	---	---	---	---	50,009	19,600
Total	**103,781**	**117,352**	**(13,571)**	**67,285**	**52,611**	**1,103**	**15,361**	**---**	**---**	**---**	**4,860**	**---**	**52,480**	**22,000**
Sandstone														
Golf	115,042	183,415	(68,373)	---	3,815	(72,188)	---	---	---	---	---	---	3,815	---
Sewer	392,088	312,005	80,083	42,394	---	122,477	---	---	---	180,590	14,154	---	---	---
Storm Sewer	37,482	27,461	10,021	627	---	10,648	---	---	---	3,000	9,459	---	---	---
Water	213,971	209,369	4,602	5,659	---	10,261	---	---	---	50,100	17,150	---	---	---
Wild River Apartments	591,309	420,467	170,842	---	204,848	(34,006)	---	---	---	(148,225)	1,983	---	204,848	150,000
Total	**1,349,892**	**1,152,717**	**197,175**	**48,680**	**208,663**	**37,192**	**---**	**---**	**---**	**85,465**	**42,746**	**---**	**208,663**	**150,000**
Sargeant														
Sewer	15,497	15,486	11	48	---	59	---	---	---	---	---	---	3,681	5,000
Water	4,805	4,340	465	1	---	466	---	---	---	---	---	---	---	---
Total	**20,302**	**19,826**	**476**	**49**	**---**	**525**	**---**	**---**	**---**	**---**	**---**	**---**	**3,681**	**5,000**
Sartell														
Sewer	1,524,951	1,501,965	22,986	651	286,421	(262,784)	---	---	---	(1,353,702)	---	12,051,012	286,421	3,179,540
Storm Sewer	276,699	549,634	(272,935)	97	---	(272,838)	---	---	---	130,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	1,360,200	1,786,280	(426,080)	35,772	525,363	(915,671)	---	---	---	49,646	5,666	---	525,363	3,370,000
Total	**3,161,850**	**3,837,879**	**(676,029)**	**36,520**	**811,784**	**(1,451,293)**	**---**	**---**	**---**	**(1,174,056)**	**5,666**	**12,051,012**	**811,784**	**6,549,540**
Sauk Centre														
Housing and Redevelopment Authority	125,772	231,516	(105,744)	76,311	312	(29,745)	---	4,000	---	---	31,367	---	---	---
Public Utilities Commission [4][6][29]	6,380,604	5,829,970	550,634	102,477	158,752	494,359	---	---	---	125,293	---	---	77,769	422,860
St. Michaels Hospital and Nursing Home [11][29]	19,597,370	18,058,249	1,539,121	162,820	481,038	1,220,903	---	---	---	---	1,156,617	---	481,038	1,680,000
Total	**26,103,746**	**24,119,735**	**1,984,011**	**341,608**	**640,102**	**1,685,517**	**---**	**4,000**	**---**	**125,293**	**1,187,984**	**---**	**558,807**	**2,102,860**
Sauk Rapids														
Liquor	2,253,057	2,167,755	85,302	11,739	---	97,041	---	---	---	---	37,836	---	---	---
Sewer	1,222,439	1,148,811	73,628	240,956	24,275	290,309	---	---	---	---	185,529	4,739,665	24,275	145,089
Storm Water	159,284	318,990	(159,706)	2,358	---	(157,348)	---	---	---	---	193,570	---	---	---
Water	1,538,164	1,417,643	120,521	302,062	470,768	(48,185)	---	---	---	---	474,392	---	470,768	440,000
Total	**5,172,944**	**5,053,199**	**119,745**	**557,115**	**495,043**	**181,817**	**---**	**---**	**---**	**---**	**891,327**	**4,739,665**	**495,043**	**585,089**
Savage														
Liquor	4,657,014	4,407,155	249,859	---	65,681	184,178	---	---	---	---	9,972	---	65,681	115,000
Storm Water	1,288,222	1,932,648	(644,426)	359,921	33,394	(317,899)	---	---	---	---	---	510,000	33,394	1,555,000
Street Light	335,105	316,629	18,476	5,198	---	23,674	---	---	---	---	---	---	---	---
Water and Sewer [3]	6,641,873	9,383,630	(2,741,757)	145,273	709,070	(3,305,554)	---	---	---	200,000	429,687	1,535,000	615,548	8,763,000
Total	**12,922,214**	**16,040,062**	**(3,117,848)**	**510,392**	**808,145**	**(3,415,601)**	**---**	**---**	**---**	**200,000**	**439,659**	**2,045,000**	**714,623**	**10,433,000**
Scandia														
Sewer	66,203	91,029	(24,826)	1,205	---	(23,621)	---	---	---	3,645	---	---	---	---
Total	**66,203**	**91,029**	**(24,826)**	**1,205**	**---**	**(23,621)**	**---**	**---**	**---**	**3,645**	**---**	**---**	**---**	**---**
Scanlon														
Water and Sewer	319,973	280,263	39,710	2,481	9,722	32,469	---	---	---	---	26,607	---	8,373	55,000
Total	**319,973**	**280,263**	**39,710**	**2,481**	**9,722**	**32,469**	**---**	**---**	**---**	**---**	**26,607**	**---**	**8,373**	**55,000**
Seaforth														
Garbage	3,179	3,397	(218)	---	---	(218)	---	---	---	---	---	---	---	---
Wastewater	21,892	39,111	(17,219)	56,391	4,860	34,312	---	56,391	---	(298)	47,160	---	---	---
Water	13,061	33,029	(19,968)	282,195	5,363	256,864	---	281,772	---	(298)	269,309	---	---	---
Total	**38,132**	**75,537**	**(37,405)**	**338,586**	**10,223**	**290,958**	**---**	**338,163**	**---**	**(596)**	**316,469**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Sebeka														
Liquor	467,155	443,200	23,955	77	---	24,032	---	---	---	47,390	---	---	---	---
Sewer	74,660	68,684	5,976	307	1,948	4,335	---	---	---	35,500	---	---	1,778	12,100
Water	122,564	64,774	57,790	760	20,434	38,116	---	---	---	---	---	---	19,758	45,900
Total	**664,379**	**576,658**	**87,721**	**1,144**	**22,382**	**66,483**	**---**	**---**	**---**	**82,890**	**---**	**---**	**21,536**	**58,000**
Shafer														
Sewer	141,291	185,978	(44,687)	42,578	48,594	(50,703)	---	---	---	(120,000)	168,626	---	48,594	99,540
Storm Water	7,369	2,106	5,263	217	---	5,480	---	---	---	---	---	---	---	---
Water	96,353	164,224	(67,871)	15,279	24,419	(77,011)	---	---	---	---	36,427	---	24,419	25,000
Total	**245,013**	**352,308**	**(107,295)**	**58,074**	**73,013**	**(122,234)**	**---**	**---**	**---**	**(120,000)**	**205,053**	**---**	**73,013**	**124,540**
Shakopee														
Electric	37,356,222	32,943,212	4,413,010	364,020	956,616	3,820,414	---	---	---	---	3,509,908	---	816,715	1,757,000
Sewer	2,936,144	3,836,202	(900,058)	425,200	---	(474,858)	---	---	---	50,000	643,429	---	---	---
Storm Drainage	995,855	1,411,271	(415,416)	445,424	---	30,008	---	---	---	50,000	1,525,440	---	---	---
Water	4,578,996	1,217,107	3,361,889	167,331	98,181	3,431,039	---	---	---	---	1,126,384	---	54,308	828,000
Total	**45,867,217**	**39,407,792**	**6,459,425**	**1,401,975**	**1,054,797**	**6,806,603**	**---**	**---**	**---**	**100,000**	**6,805,161**	**---**	**871,023**	**2,585,000**
Shelly														
Garbage	20,297	17,458	2,839	---	---	2,839	---	---	---	---	---	---	---	---
Lights	204,899	165,665	39,234	3,204	---	42,438	---	---	---	20,000	---	---	---	---
Sewer	46,426	19,146	27,280	5,283	13,594	18,969	---	---	5,204	---	9,176	---	13,594	18,000
Water	28,774	18,078	10,696	745	3,310	8,131	---	---	---	---	---	---	3,310	3,700
Total	**300,396**	**220,347**	**80,049**	**9,232**	**16,904**	**72,377**	**---**	**---**	**5,204**	**20,000**	**9,176**	**---**	**16,904**	**21,700**
Sherburn														
Economic Development Authority	69,782	43,956	25,826	311	16,048	10,089	---	---	---	(19,497)	19,497	---	16,048	5,895
Liquor	743,669	738,258	5,411	6	---	5,417	---	---	---	---	---	---	---	---
Temperance Lake Ridge	1,320,089	981,784	338,305	---	115,631	222,674	---	---	---	10,000	16,899	---	115,631	105,000
Water and Sewer [3]	260,532	279,799	(19,267)	1,617	11,334	(28,984)	---	---	---	---	145,543	246,141	7,200	60,500
Total	**2,394,072**	**2,043,797**	**350,275**	**1,934**	**143,013**	**209,196**	**---**	**---**	**---**	**(9,497)**	**181,939**	**246,141**	**138,879**	**171,395**
Shoreview														
Sewer	3,548,325	3,248,934	299,391	58,518	76,061	281,848	---	---	---	187,000	978,300	---	76,061	90,000
Street Lights	365,475	318,475	47,000	4,337	---	51,337	---	---	---	12,600	65,702	---	---	---
Surface Water	1,008,151	883,359	124,792	20,606	91,277	54,121	---	---	---	97,000	270,492	---	91,277	225,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	2,186,139	1,977,941	208,198	80,297	310,215	(21,720)	---	---	---	225,000	987,793	---	202,063	460,000
Total	**7,108,090**	**6,428,709**	**679,381**	**163,758**	**477,553**	**365,586**	**---**	**---**	**---**	**521,600**	**2,302,287**	**---**	**369,401**	**775,000**
Shorewood														
Liquor	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Recycling	151,894	174,857	(22,963)	33,728	---	10,765	---	---	---	---	---	---	---	---
Sewer	818,296	1,151,626	(333,330)	28,753	---	(304,577)	---	---	---	---	190,013	---	---	---
Storm Water Management Utility	195,970	233,035	(37,065)	3,982	---	(33,083)	---	---	---	---	418,085	---	---	---
Water	511,427	573,635	(62,208)	192,134	116,728	13,198	---	---	---	---	---	---	112,291	240,000
Total	**1,677,587**	**2,133,153**	**(455,566)**	**258,597**	**116,728**	**(313,697)**	**---**	**---**	**---**	**---**	**608,098**	**---**	**112,291**	**240,000**
Silver Bay														
Liquor	902,688	909,997	(7,309)	2,508	15,099	(19,900)	---	---	---	---	---	---	15,099	45,882
Sewer	554,510	482,942	71,568	4,795	13,625	62,738	---	---	---	---	148,996	203,800	13,625	84,635
Water	799,552	632,515	167,037	3,479	17,879	152,637	---	---	---	---	---	---	17,879	70,000
Total	**2,256,750**	**2,025,454**	**231,296**	**10,782**	**46,603**	**195,475**	**---**	**---**	**---**	**---**	**148,996**	**203,800**	**46,603**	**200,517**
Silver Lake														
Liquor	535,744	528,734	7,010	388	---	7,398	---	---	---	10,000	3,449	---	---	---
Sewer	103,476	123,463	(19,987)	8,039	13,010	(24,958)	---	---	---	---	---	---	13,010	40,000
Water	79,930	54,244	25,686	16,283	---	41,969	---	---	---	8,557	---	---	---	25
Total	**719,150**	**706,441**	**12,709**	**24,710**	**13,010**	**24,409**	**---**	**---**	**---**	**18,557**	**3,449**	**---**	**13,010**	**40,025**
Skyline														
Refuse	22,777	20,066	2,711	---	---	2,711	---	---	---	---	---	---	---	---
Sewer	18,304	36,684	(18,380)	24,409	7,668	(1,639)	---	---	---	---	---	---	7,372	55,000
Water	75,704	31,733	43,971	---	17,303	26,668	---	---	---	---	---	---	16,088	35,000
Total	**116,785**	**88,483**	**28,302**	**24,409**	**24,971**	**27,740**	**---**	**---**	**---**	**---**	**---**	**---**	**23,460**	**90,000**
Slayton														
Water [1]	534,939	412,928	122,011	58,162	4,453	175,720	---	---	---	1,500	140,378	---	4,110	20,000
Total	**534,939**	**412,928**	**122,011**	**58,162**	**4,453**	**175,720**	**---**	**---**	**---**	**1,500**	**140,378**	**---**	**4,110**	**20,000**
Sleepy Eye														
Ambulance	153,765	168,719	(14,954)	33,221	---	18,267	---	---	---	---	5,009	---	---	---
Liquor	563,827	560,056	3,771	5,451	---	9,222	---	---	---	15,000	---	---	---	---
Medical Center	11,990,773	11,293,710	697,063	179,209	213,023	663,249	---	---	---	---	482,712	---	205,543	92,000
Public Utilities Commission [4]	4,467,728	4,215,712	252,016	123,780	112,028	263,768	---	---	---	232,143	367,937	69,129	111,449	424,533

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	384,898	103,657	281,241	292,642	---	573,883	---	---	---	175,000	144,974	---	---	---
Total	**17,560,991**	**16,341,854**	**1,219,137**	**634,303**	**325,051**	**1,528,389**	**---**	**---**	**---**	**422,143**	**1,000,632**	**69,129**	**316,992**	**516,533**
Sobieski														
Community Center Fund	15,335	---	15,335	26,169	31,187	10,317	---	---	---	---	20,926	---	---	---
Refuse and Recycling	12,312	19,010	(6,698)	6,733	---	35	---	---	---	---	19,010	---	---	---
Sewer Fund	11,021	6,150	4,871	5,764	---	10,635	---	---	---	---	4,855	---	---	---
Total	**38,668**	**25,160**	**13,508**	**38,666**	**31,187**	**20,987**	**---**	**---**	**---**	**---**	**44,791**	**---**	**---**	**---**
South Haven														
Liquor	251,309	250,859	450	14,479	---	14,929	---	---	---	---	4,139	---	---	---
Sewer	46,674	71,906	(25,232)	1,193	20,610	(44,649)	---	---	---	---	---	---	20,610	7,000
Water	14,977	13,658	1,319	367	---	1,686	---	---	---	---	---	---	---	---
Total	**312,960**	**336,423**	**(23,463)**	**16,039**	**20,610**	**(28,034)**	**---**	**---**	**---**	**---**	**4,139**	**---**	**20,610**	**7,000**
South Saint Paul														
Business Loans	53,175	11,756	41,419	859	---	42,278	---	---	---	---	---	---	---	---
CDBG Dakota County	89,993	19,918	70,075	---	---	70,075	---	83,138	---	151,582	---	---	---	---
CDBG Rehab Loans	35,271	82,514	(47,243)	---	---	(47,243)	---	---	---	(20,630)	---	---	---	---
Capital Fund	42,466	42,466	---	---	---	---	---	42,466	---	726,238	---	---	---	---
Concord Street Tax Increment Financing	1,402,950	733,516	669,434	---	26,520	642,914	1,402,950	---	---	526,692	467,766	---	26,520	236,783
Congregate Housing	62,465	254,111	(191,646)	165,000	---	(26,646)	---	165,000	---	(26,646)	---	---	---	---
HOPE Rehab Loans	26,643	5,486	21,157	---	---	21,157	---	20,940	---	(49,952)	---	---	---	---
Housing Trust	---	418,483	(418,483)	418,483	---	---	---	418,483	---	---	---	---	---	---
Housing and Redevelopment Authority - Development	4,400	571	3,829	---	---	3,829	---	4,400	---	(139,306)	---	---	---	---
Low Rent Housing	1,055,522	2,089,091	(1,033,569)	756,045	36,643	(314,167)	---	754,678	---	(699,592)	906,696	---	35,796	56,749
Parking Lot	13,548	20,175	(6,627)	---	---	(6,627)	---	---	---	---	---	---	---	---
Section 8 Single Room Occupancy	19,308	14,540	4,768	---	---	4,768	---	---	---	---	---	---	---	---
Section 8 Voucher	138,181	2,466,273	(2,328,092)	2,430,875	---	102,783	---	2,428,905	---	---	---	---	---	---
Storm Water	353,574	287,010	66,564	134,455	---	201,019	---	---	---	40,000	19,236	---	---	---
Street Light	207,041	195,163	11,878	---	---	11,878	---	---	---	20,000	---	---	---	---
Tax Increment Financing	22,617	138	22,479	---	112,985	(90,506)	22,617	---	---	(378,852)	---	---	---	---
Tax Levy Rediscover	1,784	200,444	(198,660)	---	214,482	(413,142)	---	---	---	(262,239)	---	---	---	---
Water and Sewer	4,764,310	4,098,696	665,614	165,874	42,771	788,717	---	---	---	516,268	465,224	---	39,459	126,000
Total	**8,293,248**	**10,940,351**	**(2,647,103)**	**4,071,591**	**433,401**	**991,087**	**1,425,567**	**3,918,010**	**---**	**403,563**	**1,858,922**	**---**	**101,775**	**419,532**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Spicer														
Sewer	422,972	590,558	(167,586)	8,773	---	(158,813)	---	---	---	---	---	---	---	---
Water	246,876	369,924	(123,048)	4,340	---	(118,708)	---	---	---	(30,000)	---	---	---	---
Total	**669,848**	**960,482**	**(290,634)**	**13,113**	**---**	**(277,521)**	**---**	**---**	**---**	**(30,000)**	**---**	**---**	**---**	**---**
Spring Grove														
Light	1,230,637	1,128,319	102,318	22,887	---	125,205	---	---	---	132,610	46,195	---	---	---
Liquor	356,546	362,620	(6,074)	553	---	(5,521)	---	---	---	---	---	---	---	---
Sewer	171,067	191,109	(20,042)	182	---	(19,860)	---	---	---	4,625	15,540	---	---	---
Water	169,152	127,666	41,486	882	---	42,368	---	---	---	3,927	10,917	---	---	---
Total	**1,927,402**	**1,809,714**	**117,688**	**24,504**	**---**	**142,192**	**---**	**---**	**---**	**141,162**	**72,652**	**---**	**---**	**---**
Spring Lake Park														
Liquor	2,345,287	2,346,302	(1,015)	27,243	---	26,228	---	---	---	150,000	---	---	---	---
Sewer Utility	692,505	685,484	7,021	32,489	---	39,510	---	---	---	---	203,358	---	---	---
Water Utility	730,117	699,175	30,942	218,702	74,665	174,979	---	---	---	---	3,770	---	74,665	175,000
Total	**3,767,909**	**3,730,961**	**36,948**	**278,434**	**74,665**	**240,717**	**---**	**---**	**---**	**150,000**	**207,128**	**---**	**74,665**	**175,000**
Spring Park														
Sewer	409,736	411,331	(1,595)	7,430	15,726	(9,891)	---	---	---	---	---	---	15,726	---
Water	334,204	268,945	65,259	16,328	24,992	56,595	---	---	---	---	---	---	24,992	---
Total	**743,940**	**680,276**	**63,664**	**23,758**	**40,718**	**46,704**	**---**	**---**	**---**	**---**	**---**	**---**	**40,718**	**---**
Spring Valley														
Ambulance	285,871	304,305	(18,434)	39,786	---	21,352	---	---	---	25,000	30,164	---	---	---
Electric	2,190,896	2,179,913	10,983	23,308	45,848	(11,557)	---	---	---	62,093	19,036	---	45,848	40,000
Sewer Rental	418,058	463,202	(45,144)	7,270	9,045	(46,919)	---	---	---	---	---	---	9,045	12,500
Storm Water Utility	79,202	27,323	51,879	99	24,227	27,751	---	---	---	---	---	---	24,227	37,500
Water	335,881	290,735	45,146	12,358	1,765	55,739	---	---	---	(21,682)	1,561	---	1,765	32,107
Total	**3,309,908**	**3,265,478**	**44,430**	**82,821**	**80,885**	**46,366**	**---**	**---**	**---**	**65,411**	**50,761**	**---**	**80,885**	**122,107**
Springfield														
Community Ambulance	158,888	135,654	23,234	13,139	---	36,373	---	---	3,025	---	25,084	---	---	---
Electric Utility	2,775,143	2,817,447	(42,304)	14,319	274	(28,259)	---	---	---	(54,451)	159,280	---	274	326
Rental Housing	205,505	114,121	91,384	578	109,280	(17,318)	---	---	---	---	---	---	109,280	45,398
Sewer Utility	289,015	253,588	35,427	74,518	6,311	103,634	---	---	---	11,667	18,915	---	6,311	41,530

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	324,668	281,937	42,731	1,812	9,573	34,970	---	---	---	41,666	8,799	---	9,573	69,143
Total	**3,753,219**	**3,602,747**	**150,472**	**104,366**	**125,438**	**129,400**	**---**	**---**	**3,025**	**(1,118)**	**212,078**	**---**	**125,438**	**156,397**
Stacy														
Liquor	2,524,782	2,333,169	191,613	30,833	83,882	138,564	---	---	---	30,000	4,843	---	83,607	70,000
Sewer	335,915	341,228	(5,313)	123,012	36,222	81,477	122,112	---	---	---	---	---	36,222	200,000
Storm Sewer	13,813	9,523	4,290	324	1,831	2,783	---	---	---	---	---	---	1,831	10,000
Water	205,859	138,064	67,795	99,584	29,264	138,115	89,176	---	---	---	---	---	29,264	65,000
Total	**3,080,369**	**2,821,984**	**258,385**	**253,753**	**151,199**	**360,939**	**211,288**	**---**	**---**	**30,000**	**4,843**	**---**	**150,924**	**345,000**
Staples														
Community Center	111,882	288,595	(176,713)	164,022	---	(12,691)	58,761	---	94,375	---	4,554	---	---	---
Light	2,369,399	2,246,980	122,419	25,290	241	147,468	---	---	---	40,000	52,057	---	241	---
Sewer	369,865	440,369	(70,504)	751	---	(69,753)	---	---	---	---	---	---	---	---
Water	406,183	446,226	(40,043)	11,067	34,306	(63,282)	---	---	---	20,000	18,548	---	34,306	81,000
Total	**3,257,329**	**3,422,170**	**(164,841)**	**201,130**	**34,547**	**1,742**	**58,761**	**---**	**94,375**	**60,000**	**75,159**	**---**	**34,547**	**81,000**
Starbuck														
Garbage	87,576	81,230	6,346	---	---	6,346	---	---	---	---	---	---	---	---
Hobo Park	196,624	68,846	127,778	820	2,563	126,035	---	---	---	22,925	11,459	---	2,563	101,685
Sewer	216,589	268,028	(51,439)	403,721	10,446	341,836	---	---	403,300	(5,500)	293,652	---	10,446	68,900
Storm Sewer	36,497	18,693	17,804	185,674	122,825	80,653	89,285	---	---	---	---	2,394,553	122,825	1,805,000
Water	229,743	109,310	120,433	1,158	9,264	112,327	---	---	---	(7,425)	---	---	9,264	61,100
Total	**767,029**	**546,107**	**220,922**	**591,373**	**145,098**	**667,197**	**89,285**	**---**	**403,300**	**10,000**	**305,111**	**2,394,553**	**145,098**	**2,036,685**
Steen														
Sewer	17,542	12,262	5,280	8,020	---	13,300	---	---	---	---	4,940	---	---	---
Water	22,160	13,384	8,776	---	---	8,776	---	---	---	---	---	---	---	1,160
Total	**39,702**	**25,646**	**14,056**	**8,020**	**---**	**22,076**	**---**	**---**	**---**	**---**	**4,940**	**---**	**---**	**1,160**
Stephen														
Electric	925,364	832,983	92,381	138	---	92,519	---	---	---	35,000	24,068	---	---	---
Gas	310,255	217,829	92,426	---	---	92,426	---	---	---	120,000	---	---	---	---
Refuse	83,201	101,792	(18,591)	---	---	(18,591)	---	---	---	---	---	---	---	---
Sewer	78,528	28,518	50,010	---	1,009	49,001	---	---	---	42,000	8,028	---	1,009	3,076
Tamarac Senior Housing	504,472	473,989	30,483	2,144	156,918	(124,291)	---	---	---	(166,850)	---	---	156,918	65,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	136,613	167,594	(30,981)	25,998	25,564	(30,547)	---	---	---	(42,000)	52,365	479,691	25,564	37,889
Total	**2,038,433**	**1,822,705**	**215,728**	**28,280**	**183,491**	**60,517**	**---**	**---**	**---**	**(11,850)**	**84,461**	**479,691**	**183,491**	**105,965**
Stewart														
Sewer	30,351	25,118	5,233	5,034	---	10,267	---	---	---	288	---	---	---	---
Storm Water	93,308	89,192	4,116	1,389	28,275	(22,770)	---	---	---	(347)	---	---	28,275	67,639
Water	154,311	121,796	32,515	33	12,109	20,439	---	---	---	(315)	---	---	12,109	34,000
Total	**277,970**	**236,106**	**41,864**	**6,456**	**40,384**	**7,936**	**---**	**---**	**---**	**(374)**	**---**	**---**	**40,384**	**101,639**
Stewartville														
Sewer	825,790	524,176	301,614	18,849	605	319,858	---	---	---	---	185,670	---	605	111,000
Storm Sewer	68,675	20,298	48,377	3,201	---	51,578	---	---	---	---	---	---	---	---
Water	694,965	477,668	217,297	57,632	403	274,526	---	---	---	---	189,490	---	403	74,000
Total	**1,589,430**	**1,022,142**	**567,288**	**79,682**	**1,008**	**645,962**	**---**	**---**	**---**	**---**	**375,160**	**---**	**1,008**	**185,000**
Stillwater														
Parking	261,711	354,863	(93,152)	2,771	---	(90,381)	---	---	---	---	69,284	---	---	---
Sanitary Sewer	1,864,032	2,342,657	(478,625)	358,384	---	(120,241)	---	---	---	51,840	644,379	---	---	---
Signs and Lighting	381,980	395,184	(13,204)	25	---	(13,179)	---	---	---	---	6,259	---	---	---
Storm Sewer	491,917	438,779	53,138	39,098	---	92,236	---	---	---	186,715	---	---	---	---
Water Commissioners Board	1,141,857	1,445,944	(304,087)	288,114	18,155	(34,128)	---	---	---	---	78,545	---	18,155	90,000
Total	**4,141,497**	**4,977,427**	**(835,930)**	**688,392**	**18,155**	**(165,693)**	**---**	**---**	**---**	**238,555**	**798,467**	**---**	**18,155**	**90,000**
Stockton														
Sewer Operations	81,877	100,052	(18,175)	972	---	(17,203)	---	---	---	---	50,473	---	---	---
Water Operations	43,629	122,023	(78,394)	74,606	---	(3,788)	---	---	---	---	79,315	---	---	---
Total	**125,506**	**222,075**	**(96,569)**	**75,578**	**---**	**(20,991)**	**---**	**---**	**---**	**---**	**129,788**	**---**	**---**	**---**
Storden														
Water and Sewer [1]	84,071	103,998	(19,927)	74,727	50,573	4,227	---	---	---	---	79,144	74,727	50,573	9,384
Total	**84,071**	**103,998**	**(19,927)**	**74,727**	**50,573**	**4,227**	**---**	**---**	**---**	**---**	**79,144**	**74,727**	**50,573**	**9,384**
Strandquist														
Sewer	6,207	6,274	(67)	4,277	5,589	(1,379)	---	---	---	(1,200)	---	---	5,589	2,600
Water	4,703	5,553	(850)	---	---	(850)	---	---	---	---	---	---	---	---
Total	**10,910**	**11,827**	**(917)**	**4,277**	**5,589**	**(2,229)**	**---**	**---**	**---**	**(1,200)**	**---**	**---**	**5,589**	**2,600**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Strathcona														
Garbage	3,010	4,190	(1,180)	---	---	(1,180)	---	---	---	---	---	---	---	---
Water	305	345	(40)	---	---	(40)	---	---	---	---	---	---	---	---
Total	**3,315**	**4,535**	**(1,220)**	**---**	**---**	**(1,220)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Sturgeon Lake														
Sewer	251,017	224,556	26,461	70,874	54,138	43,197	70,874	---	---	---	---	50,000	52,079	318,816
Water	178,794	125,972	52,822	20,097	30,142	42,777	20,097	---	---	---	---	---	30,142	167,092
Total	**429,811**	**350,528**	**79,283**	**90,971**	**84,280**	**85,974**	**90,971**	**---**	**---**	**---**	**---**	**50,000**	**82,221**	**485,908**
Sunburg														
Sewer	24,980	13,248	11,732	2,571	6,795	7,508	---	---	---	---	2,574	---	6,795	5,000
Total	**24,980**	**13,248**	**11,732**	**2,571**	**6,795**	**7,508**	**---**	**---**	**---**	**---**	**2,574**	**---**	**6,795**	**5,000**
Swanville														
Sewer	50,270	33,017	17,253	---	---	17,253	---	---	---	---	---	---	---	---
Water	47,172	26,632	20,540	---	---	20,540	---	---	---	---	---	---	---	---
Total	**97,442**	**59,649**	**37,793**	**---**	**---**	**37,793**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taconite														
Coleraine, Bovey, and Taconite Joint Sewage	---	---	---	---	---	---	---	---	---	(34,662)	---	---	---	---
Water	19,686	42,036	(22,350)	7,089	---	(15,261)	---	---	---	(3,171)	---	---	---	---
Total	**19,686**	**42,036**	**(22,350)**	**7,089**	**---**	**(15,261)**	**---**	**---**	**---**	**(37,833)**	**---**	**---**	**---**	**---**
Tamarack														
Sewer	20,593	66,977	(46,384)	31,795	---	(14,589)	---	---	31,040	---	---	---	---	---
Total	**20,593**	**66,977**	**(46,384)**	**31,795**	**---**	**(14,589)**	**---**	**---**	**31,040**	**---**	**---**	**---**	**---**	**---**
Taunton														
Water and Sewer [1]	51,738	58,653	(6,915)	1,850	---	(5,065)	---	---	---	---	---	---	---	---
Total	**51,738**	**58,653**	**(6,915)**	**1,850**	**---**	**(5,065)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taylors Falls														
Sewer	85,855	71,191	14,664	9,816	---	24,480	---	---	---	117,000	42,136	---	---	---
Storm Sewer	10,519	10,688	(169)	305	---	136	---	---	---	(2,000)	---	---	---	---
Water	119,913	121,657	(1,744)	33,590	11,025	20,821	4,584	---	---	32,000	35,215	---	11,025	56,000
Total	**216,287**	**203,536**	**12,751**	**43,711**	**11,025**	**45,437**	**4,584**	**---**	**---**	**147,000**	**77,351**	**---**	**11,025**	**56,000**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Thief River Falls														
Airport	---	---	---	2,495,635	10,279,332	(7,783,697)	---	230,909	1,803,569	35,808	2,028,142	---	---	---
Electric	12,262,023	11,988,420	273,603	39,022	---	312,625	---	---	---	535,200	99,553	---	---	---
Liquor	4,216,698	3,819,138	397,560	13,759	---	411,319	---	---	---	362,835	---	---	---	---
Storm Water	156,336	160,472	(4,136)	7,383	---	3,247	---	---	---	---	---	---	---	---
Water Systems	2,422,943	2,424,008	(1,065)	18,590	263,632	(246,107)	---	---	---	53,900	125,322	210,000	263,632	257,579
Total	**19,058,000**	**18,392,038**	**665,962**	**2,574,389**	**10,542,964**	**(7,302,613)**	**---**	**230,909**	**1,803,569**	**987,743**	**2,253,017**	**210,000**	**263,632**	**257,579**
Thomson														
Sewer	20,915	15,312	5,603	---	---	5,603	---	---	---	1,000	---	---	---	---
Water	30,311	36,257	(5,946)	413	---	(5,533)	---	---	---	701	---	---	---	---
Total	**51,226**	**51,569**	**(343)**	**413**	**---**	**70**	**---**	**---**	**---**	**1,701**	**---**	**---**	**---**	**---**
Tintah														
Water	8,911	11,518	(2,607)	5,914	---	3,307	---	---	---	413	---	---	---	---
Total	**8,911**	**11,518**	**(2,607)**	**5,914**	**---**	**3,307**	**---**	**---**	**---**	**413**	**---**	**---**	**---**	**---**
Tonka Bay														
Dock	79,760	41,774	37,986	---	---	37,986	---	---	---	18,353	56,925	---	---	---
Garbage	99,639	92,632	7,007	---	---	7,007	---	---	---	---	---	---	---	---
Recycling	60,606	71,652	(11,046)	130	---	(10,916)	---	---	---	---	---	---	---	---
Sewer	362,392	331,104	31,288	1,084	---	32,372	---	---	---	8,461	29,828	---	---	---
Storm Water	23,051	11,323	11,728	2,349	---	14,077	---	---	---	---	---	---	---	---
Water	256,365	288,575	(32,210)	5,528	---	(26,682)	---	---	---	(110,669)	129,334	---	---	---
Total	**881,813**	**837,060**	**44,753**	**9,091**	**---**	**53,844**	**---**	**---**	**---**	**(83,855)**	**216,087**	**---**	**---**	**---**
Tower														
Sewer	80,171	77,641	2,530	---	5,186	(2,656)	---	---	---	---	---	---	5,186	12,000
Water	123,779	120,987	2,792	---	---	2,792	---	---	---	---	---	---	---	---
Total	**203,950**	**198,628**	**5,322**	**---**	**5,186**	**136**	**---**	**---**	**---**	**---**	**---**	**---**	**5,186**	**12,000**
Tracy														
Aquatic Center Operations	45,447	122,960	(77,513)	10,837	---	(66,676)	---	---	---	(53,924)	---	---	---	---
Deputy Registrar	998,275	965,068	33,207	6,420	---	39,627	---	---	---	36,000	3,422	---	---	---
Eastview Apartments	60,315	50,305	10,010	4,065	8,931	5,144	---	---	---	16,999	---	---	8,931	20,217
Fifth Street Apartments	57,060	39,776	17,284	537	21,430	(3,609)	---	---	---	---	5,940	---	21,430	14,000
Liquor	808,575	831,610	(23,035)	6,578	494	(16,951)	---	---	---	20,000	5,842	---	416	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
O'Brien Court	149,459	52,918	96,541	5,776	15,531	86,786	---	---	---	15,000	---	---	15,531	125,000
Orchard Lane Townhomes	46,963	69,116	(22,153)	38,096	82,352	(66,409)	---	27,645	---	(30,000)	483,514	---	82,352	---
Refuse Collection	132,082	129,360	2,722	909	---	3,631	---	---	---	4,000	---	---	---	---
Tracy Medical Center	121,908	121,128	780	3,343	---	4,123	---	---	---	---	4,367	---	---	---
Utility	689,046	433,547	255,499	34,923	123,036	167,386	---	---	---	333,948	2,664	---	---	---
Utility Surcharge	159,711	89,423	70,288	14,486	17,049	67,725	---	---	---	14,000	147,838	---	17,049	73,000
Total	**3,268,841**	**2,905,211**	**363,630**	**125,970**	**268,823**	**220,777**	**---**	**27,645**	**---**	**356,023**	**653,587**	**---**	**145,709**	**232,217**
Trimont														
Sewer	175,888	211,428	(35,540)	27,941	14,983	(22,582)	21,541	---	1,922	---	---	---	14,983	101,000
Trimont Health Care Center [14]	2,235,033	2,224,080	10,953	18,404	316	29,041	---	---	---	---	34,196	---	316	547
Water	112,563	107,636	4,927	2,715	---	7,642	3	---	---	---	---	---	---	---
Water Project 2000	19,637	54,793	(35,156)	935	---	(34,221)	---	---	---	---	---	---	---	---
Total	**2,543,121**	**2,597,937**	**(54,816)**	**49,995**	**15,299**	**(20,120)**	**21,544**	**---**	**1,922**	**---**	**34,196**	**---**	**15,299**	**101,547**
Trommald														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	10,588	6,214	4,374	---	---	4,374	---	---	---	---	---	---	---	---
Total	**10,588**	**6,214**	**4,374**	**---**	**---**	**4,374**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Trosky														
Garbage	6,447	5,861	586	---	---	586	---	---	---	---	---	---	---	---
Water	20,407	5,173	15,234	---	9,336	5,898	---	---	---	---	---	---	2,336	7,000
Total	**26,854**	**11,034**	**15,820**	**---**	**9,336**	**6,484**	**---**	**---**	**---**	**---**	**---**	**---**	**2,336**	**7,000**
Truman														
Electric	2,030,088	1,875,028	155,060	25,109	117,356	62,813	---	---	---	---	123,917	---	109,504	78,510
Sewer	145,611	210,164	(64,553)	---	12,928	(77,481)	---	---	---	(36,000)	637	---	12,281	10,000
Storm Sewer	25,392	13,611	11,781	45	4,810	7,016	---	---	---	299,915	67,776	369,912	4,547	10,500
Water	133,016	156,853	(23,837)	16,716	10,103	(17,224)	---	---	---	---	15,917	---	9,620	8,254
Total	**2,334,107**	**2,255,656**	**78,451**	**41,870**	**145,197**	**(24,876)**	**---**	**---**	**---**	**263,915**	**208,247**	**369,912**	**135,952**	**107,264**
Twin Lakes														
Sewer	10,575	9,296	1,279	---	---	1,279	---	---	---	---	---	---	---	---
Water	14,115	13,717	398	---	---	398	---	---	---	---	---	---	---	---
Total	**24,690**	**23,013**	**1,677**	**---**	**---**	**1,677**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Twin Valley														
Liquor	549,560	528,260	21,300	332	---	21,632	---	---	---	---	10,189	---	---	---
Sanitation	68,898	55,178	13,720	---	---	13,720	---	---	---	---	---	---	---	---
Sewer	95,049	132,183	(37,134)	12,771	34,044	(58,407)	---	---	---	---	---	---	34,044	9,800
Storm Utility	24,173	12,567	11,606	101	7,692	4,015	---	---	---	---	18,537	---	7,692	11,044
Water	148,418	173,208	(24,790)	37,098	63,224	(50,916)	---	8,238	---	---	6,413	---	63,224	18,200
Total	**886,098**	**901,396**	**(15,298)**	**50,302**	**104,960**	**(69,956)**	**---**	**8,238**	**---**	**---**	**35,139**	**---**	**104,960**	**39,044**
Two Harbors														
Electric	3,045,344	2,615,924	429,420	66,077	20	495,477	---	---	---	132,417	114,649	---	20	---
Gas	2,385,672	2,514,354	(128,682)	49,495	27	(79,214)	---	---	---	52,250	38,119	---	27	---
Liquor	1,699,109	1,640,085	59,024	4,693	---	63,717	---	---	---	196,373	3,978	---	---	---
Sewer	963,248	1,149,473	(186,225)	173,815	12,545	(24,955)	109,747	---	33,131	855	57,675	---	12,545	126,014
Storm Water Utility	61,998	44,283	17,715	---	---	17,715	---	---	---	---	13,498	---	---	---
Water	675,419	753,545	(78,126)	219,315	109,116	32,073	154,712	---	47,153	(185,831)	914,136	570,270	109,116	293,255
Total	**8,830,790**	**8,717,664**	**113,126**	**513,395**	**121,708**	**504,813**	**264,459**	**---**	**80,284**	**196,064**	**1,142,055**	**570,270**	**121,708**	**419,269**
Tyler														
Electric	1,060,204	928,441	131,763	2,353	---	134,116	---	---	---	135,950	---	---	---	---
Garbage	149,429	144,664	4,765	1,683	---	6,448	---	---	---	---	---	---	---	---
Natural Gas	443,448	380,800	62,648	1,683	75,893	(11,562)	---	---	---	---	---	1,563,747	74,640	1,550,000
Sewer	52,694	56,718	(4,024)	1,683	25,248	(27,589)	---	---	---	13,250	3,547	---	23,091	132,479
Water	206,895	177,988	28,907	330,243	4,901	354,249	---	---	---	---	3,913,770	3,974,257	4,510	69,995
Total	**1,912,670**	**1,688,611**	**224,059**	**337,645**	**106,042**	**455,662**	**---**	**---**	**---**	**149,200**	**3,917,317**	**5,538,004**	**102,241**	**1,752,474**
Ulen														
Garbage	30,549	34,784	(4,235)	6,883	---	2,648	---	---	---	---	---	---	---	---
Liquor	340,507	308,417	32,090	586	---	32,676	---	---	---	---	4,237	---	---	---
Nursing Home	3,001,516	2,810,119	191,397	59,039	25,224	225,212	---	---	---	---	25,975	---	21,818	20,000
Sewer	78,522	51,913	26,609	11,365	12,908	25,066	4,000	---	---	---	1,300,104	1,327,104	12,908	13,600
Water	106,094	121,971	(15,877)	6,572	56,569	(65,874)	4,000	---	---	---	---	---	56,569	16,000
Total	**3,557,188**	**3,327,204**	**229,984**	**84,445**	**94,701**	**219,728**	**8,000**	**---**	**---**	**---**	**1,330,316**	**1,327,104**	**91,295**	**49,600**
Underwood														
Liquor	422,642	400,407	22,235	1,029	---	23,264	---	---	---	5,000	---	---	---	---
Sewer	85,104	100,941	(15,837)	834	36,771	(51,774)	---	---	---	---	---	---	26,890	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	93,458	103,625	(10,167)	2,072	17,981	(26,076)	---	---	---	---	---	---	17,981	34,000
Total	**601,204**	**604,973**	**(3,769)**	**3,935**	**54,752**	**(54,586)**	**---**	**---**	**---**	**5,000**	**---**	**---**	**44,871**	**34,000**
Upsala														
Sewer	43,189	16,094	27,095	255	6,952	20,398	---	---	---	---	---	---	6,952	16,779
Water	76,668	64,161	12,507	801	24,145	(10,837)	---	---	---	---	19,667	---	24,145	33,690
Total	**119,857**	**80,255**	**39,602**	**1,056**	**31,097**	**9,561**	**---**	**---**	**---**	**---**	**19,667**	**---**	**31,097**	**50,469**
Urbank														
Sewer	18,890	8,100	10,790	3,629	7,692	6,727	---	---	---	(5,416)	11,321	---	2,181	---
Total	**18,890**	**8,100**	**10,790**	**3,629**	**7,692**	**6,727**	**---**	**---**	**---**	**(5,416)**	**11,321**	**---**	**2,181**	**---**
Utica														
Water and Sewer	37,316	23,659	13,657	1,045	2,194	12,508	---	---	---	6,000	---	---	2,194	9,000
Total	**37,316**	**23,659**	**13,657**	**1,045**	**2,194**	**12,508**	**---**	**---**	**---**	**6,000**	**---**	**---**	**2,194**	**9,000**
Vadnais Heights														
Sewer Utility	1,732,658	1,419,988	312,670	105,584	---	418,254	---	---	---	350,000	64,285	---	---	---
Surface Water Management	396,042	275,450	120,592	16,350	---	136,942	---	---	---	10,000	---	---	---	---
Vadnais Sports Center	1,368,084	1,830,672	(462,588)	271,106	1,314,314	(1,505,796)	---	---	---	(624,792)	92,587	---	1,314,314	723,000
Water Utility	1,169,160	1,029,912	139,248	41,837	---	181,085	---	---	---	50,000	58,897	---	---	---
Total	**4,665,944**	**4,556,022**	**109,922**	**434,877**	**1,314,314**	**(769,515)**	**---**	**---**	**---**	**(214,792)**	**215,769**	**---**	**1,314,314**	**723,000**
Vergas														
Liquor	590,874	558,599	32,275	8,648	---	40,923	---	---	---	3,647	6,270	---	---	---
Sewer	66,521	51,616	14,905	10,547	9,732	15,720	---	---	---	---	---	---	9,732	18,000
Water	74,992	78,369	(3,377)	7,405	6,488	(2,460)	---	---	---	---	---	---	6,488	12,000
Total	**732,387**	**688,584**	**43,803**	**26,600**	**16,220**	**54,183**	**---**	**---**	**---**	**3,647**	**6,270**	**---**	**16,220**	**30,000**
Vermillion														
Sewer	109,217	113,512	(4,295)	32,102	13,995	13,812	30,831	---	---	(3,226)	---	---	11,178	60,000
Water	40,930	47,092	(6,162)	1,500	---	(4,662)	---	---	---	(1,060)	12,513	---	---	---
Total	**150,147**	**160,604**	**(10,457)**	**33,602**	**13,995**	**9,150**	**30,831**	**---**	**---**	**(4,286)**	**12,513**	**---**	**11,178**	**60,000**
Verndale														
Liquor	247,947	267,124	(19,177)	1,609	2,193	(19,761)	---	---	---	(100,321)	---	---	---	---
Sewer	90,791	78,838	11,953	117,675	11,334	118,294	---	---	---	---	337,618	334,753	11,334	23,148

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	84,060	67,421	16,639	4,963	7,424	14,178	---	---	---	---	---	---	7,424	16,375
Total	**422,798**	**413,383**	**9,415**	**124,247**	**20,951**	**112,711**	**---**	**---**	**---**	**(100,321)**	**337,618**	**334,753**	**18,758**	**39,523**
Vernon Center														
Sanitation	25,334	25,507	(173)	---	---	(173)	---	---	---	---	---	---	---	---
Sewer	73,612	56,062	17,550	1,513	---	19,063	---	---	---	12,825	---	---	---	---
Water	69,917	32,817	37,100	518	---	37,618	---	---	---	236,000	---	---	---	---
Total	**168,863**	**114,386**	**54,477**	**2,031**	**---**	**56,508**	**---**	**---**	**---**	**248,825**	**---**	**---**	**---**	**---**
Vesta														
Garbage	14,547	14,435	112	---	---	112	---	---	---	---	---	---	---	---
Liquor	206,586	218,121	(11,535)	---	---	(11,535)	---	---	---	---	---	---	---	---
Wastewater	33,548	31,613	1,935	134	980	1,089	---	---	---	9,905	---	---	---	---
Water	35,131	41,189	(6,058)	---	24,651	(30,709)	---	---	---	---	513,677	---	---	---
Total	**289,812**	**305,358**	**(15,546)**	**134**	**25,631**	**(41,043)**	**---**	**---**	**---**	**9,905**	**513,677**	**---**	**---**	**---**
Victoria														
Sewer	685,002	861,486	(176,484)	32,939	---	(143,545)	---	---	---	---	124,553	---	---	---
Storm Sewer	131,021	191,066	(60,045)	5,120	---	(54,925)	---	---	---	---	---	---	---	---
Water	1,164,639	936,234	228,405	89,187	584,066	(266,474)	---	---	---	---	216,644	---	587,622	475,000
Total	**1,980,662**	**1,988,786**	**(8,124)**	**127,246**	**584,066**	**(464,944)**	**---**	**---**	**---**	**---**	**341,197**	**---**	**587,622**	**475,000**
Viking														
Garbage	7,712	6,582	1,130	---	---	1,130	---	---	---	695	---	---	---	---
Sanitary Sewer	28,699	53,680	(24,981)	---	16,405	(41,386)	---	---	---	(10,000)	---	---	16,405	5,000
Water	4,586	3,873	713	---	---	713	---	---	---	---	---	---	---	---
Total	**40,997**	**64,135**	**(23,138)**	**---**	**16,405**	**(39,543)**	**---**	**---**	**---**	**(9,305)**	**---**	**---**	**16,405**	**5,000**
Villard														
Sewer	100,222	131,459	(31,237)	358	40,343	(71,222)	---	---	---	---	---	---	40,343	11,000
Total	**100,222**	**131,459**	**(31,237)**	**358**	**40,343**	**(71,222)**	**---**	**---**	**---**	**---**	**---**	**---**	**40,343**	**11,000**
Virginia														
Clinic Facility Capital Lease	1,346,640	748,335	598,305	69,940	898,915	(230,670)	---	---	---	---	---	---	898,915	497,195
Convalescent Center	6,669,781	7,375,635	(705,854)	---	---	(705,854)	---	---	---	---	---	---	---	---
Electric	11,933,004	11,019,126	913,878	80,498	961,332	33,044	---	---	---	---	3,269,220	---	81,950	666,754
Gas	3,124,175	2,763,805	360,370	2,709	31,881	331,198	---	---	---	---	243,022	---	364	7,529
Golf Course	889,010	952,750	(63,740)	---	8,240	(71,980)	---	---	---	(1,927,222)	---	---	8,240	85,680

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Hospital	50,875,511	47,915,027	2,960,484	567,299	363,621	3,164,162	---	---	---	(44,189)	3,375,951	320,576	363,621	1,447,532
Sewer	1,467,050	1,361,893	105,157	---	9,695	95,462	---	---	550,838	(1,002,780)	2,606,768	2,342,219	9,444	---
Solid Waste Disposal	1,270,331	1,276,326	(5,995)	1,825	---	(4,170)	---	---	---	1,002,780	---	---	---	---
Steam	4,705,912	4,856,694	(150,782)	1,910	175,578	(324,450)	---	---	---	---	227,363	---	40,287	295,930
Washington Manor	543,415	409,007	134,408	2,173	150,290	(13,709)	---	---	---	---	---	---	150,290	180,000
Water	1,508,756	1,373,258	135,498	21,459	150,835	6,122	---	---	---	---	457,573	---	98,564	326,000
Total	**84,333,585**	**80,051,856**	**4,281,729**	**747,813**	**2,750,387**	**2,279,155**	**---**	**---**	**550,838**	**(1,971,411)**	**10,179,897**	**2,662,795**	**1,651,675**	**3,506,620**
Wabasha														
Sewer	764,525	532,328	232,197	4,173	88,855	147,515	---	---	---	25,000	7,398	---	88,855	344,400
Water	189,620	230,361	(40,741)	15,450	10,076	(35,367)	---	---	---	25,000	41,680	---	10,076	12,600
Total	**954,145**	**762,689**	**191,456**	**19,623**	**98,931**	**112,148**	**---**	**---**	**---**	**50,000**	**49,078**	**---**	**98,931**	**357,000**
Wabasso														
Garbage	18,915	17,840	1,075	---	---	1,075	---	---	---	---	---	---	---	---
Sewer	115,165	94,944	20,221	782	---	21,003	---	---	---	33,500	4,035	---	---	---
Water	128,036	67,922	60,114	610,263	64,350	606,027	---	560,805	11,471	12,500	541,957	---	---	---
Total	**262,116**	**180,706**	**81,410**	**611,045**	**64,350**	**628,105**	**---**	**560,805**	**11,471**	**46,000**	**545,992**	**---**	**---**	**---**
Waconia														
Ice Arena	270,599	540,009	(269,410)	41,921	242,255	(469,744)	---	---	---	(495,000)	---	---	242,255	220,312
Sewer	1,565,415	1,801,030	(235,615)	407,652	198,508	(26,471)	---	---	---	75,000	338,148	---	198,508	240,000
Storm Water	373,990	405,616	(31,626)	112,231	---	80,605	---	---	---	25,000	31,294	---	---	---
Street Light Utility	207,324	196,833	10,491	5,512	---	16,003	---	---	---	---	---	---	---	---
Water	1,183,448	1,277,056	(93,608)	459,245	338,910	26,727	---	---	---	100,000	213,403	---	338,910	350,000
Total	**3,600,776**	**4,220,544**	**(619,768)**	**1,026,561**	**779,673**	**(372,880)**	**---**	**---**	**---**	**(295,000)**	**582,845**	**---**	**779,673**	**810,312**
Wadena														
Electric	5,147,641	4,421,568	726,073	70,883	285	796,671	---	---	---	610,113	321,312	---	285	---
Golf	260,536	315,549	(55,013)	32,900	4,409	(26,522)	---	---	---	---	---	---	4,409	18,818
Liquor	1,685,569	1,511,492	174,077	4,946	---	179,023	---	---	---	181,403	---	---	---	---
Sewer	532,779	558,419	(25,640)	21,702	292	(4,230)	---	---	---	---	473,170	---	292	---
Water	477,079	409,304	67,775	3,377	45,737	25,415	---	---	---	---	10,291	---	45,737	126,000
Total	**8,103,604**	**7,216,332**	**887,272**	**133,808**	**50,723**	**970,357**	**---**	**---**	**---**	**791,516**	**804,773**	**---**	**50,723**	**144,818**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Wahkon														
Sewer	177,383	90,743	86,640	15,749	---	102,389	---	---	---	101,000	191,743	---	---	---
Total	**177,383**	**90,743**	**86,640**	**15,749**	**---**	**102,389**	**---**	**---**	**---**	**101,000**	**191,743**	**---**	**---**	**---**
Waite Park														
Sewer	956,096	1,187,521	(231,425)	288	1,391	(232,528)	---	---	---	---	---	---	---	---
Storm Water	1,000	35,677	(34,677)	---	---	(34,677)	---	---	---	(102,576)	---	---	---	---
Water	932,400	1,239,392	(306,992)	30,391	352,183	(628,784)	---	---	---	---	36,265	---	227,114	472,631
Total	**1,889,496**	**2,462,590**	**(573,094)**	**30,679**	**353,574**	**(895,989)**	**---**	**---**	**---**	**(102,576)**	**36,265**	**---**	**227,114**	**472,631**
Waldorf														
Liquor	193,975	203,019	(9,044)	8,645	---	(399)	---	---	---	---	---	---	---	---
Water and Sewer [3]	77,414	49,292	28,122	1,571	3,038	26,655	---	---	---	---	---	---	3,038	11,669
Total	**271,389**	**252,311**	**19,078**	**10,216**	**3,038**	**26,256**	**---**	**---**	**---**	**---**	**---**	**---**	**3,038**	**11,669**
Walker														
Liquor	907,638	807,867	99,771	240	---	100,011	---	---	---	---	---	---	---	---
Sewer	222,030	233,794	(11,764)	2,494	19,386	(28,656)	---	---	---	---	---	---	19,386	121,078
Storm Water	2,574	---	2,574	---	---	2,574	---	---	---	---	---	---	---	---
Water	294,224	219,637	74,587	1,799	17,340	59,046	---	---	---	---	---	---	17,340	99,000
Total	**1,426,466**	**1,261,298**	**165,168**	**4,533**	**36,726**	**132,975**	**---**	**---**	**---**	**---**	**---**	**---**	**36,726**	**220,078**
Walnut Grove														
Garbage	36,216	34,481	1,735	10	---	1,745	---	---	---	---	---	---	---	---
Liquor	497,682	467,760	29,922	959	---	30,881	---	---	---	10,500	---	---	---	---
Senior Housing	668,268	574,717	93,551	59	83,883	9,727	---	---	---	---	1,371	---	83,883	75,000
Sewer	105,564	128,589	(23,025)	870	21,431	(43,586)	---	---	---	---	---	---	21,431	6,600
Storm Water	63,315	41,267	22,048	62	49,680	(27,570)	---	---	---	---	---	---	49,680	15,300
Water	105,314	84,281	21,033	1,706	26,302	(3,563)	---	---	---	---	---	---	26,302	8,100
Total	**1,476,359**	**1,331,095**	**145,264**	**3,666**	**181,296**	**(32,366)**	**---**	**---**	**---**	**10,500**	**1,371**	**---**	**181,296**	**105,000**
Walters														
Sewer	16,719	7,204	9,515	8,009	---	17,524	---	---	---	---	---	---	---	17,945
Water	9,175	6,438	2,737	112	862	1,987	---	---	---	---	---	---	---	---
Total	**25,894**	**13,642**	**12,252**	**8,121**	**862**	**19,511**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**17,945**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Waltham														
Water and Sewer [3]	43,059	50,661	(7,602)	383	11,975	(19,194)	---	---	---	(14,050)	---	---	11,975	10,000
Total	**43,059**	**50,661**	**(7,602)**	**383**	**11,975**	**(19,194)**	**---**	**---**	**---**	**(14,050)**	**---**	**---**	**11,975**	**10,000**
Wanamingo														
Medical Center	46,535	33,843	12,692	6,783	24,494	(5,019)	---	---	---	---	---	---	24,494	16,000
Sanitation	56,923	51,888	5,035	---	---	5,035	---	---	---	---	---	---	---	---
Wastewater	260,836	225,176	35,660	907	26,546	10,021	---	---	---	---	---	---	25,763	30,000
Water	246,371	211,137	35,234	13,305	38,487	10,052	---	---	---	---	---	---	37,480	118,800
Total	**610,665**	**522,044**	**88,621**	**20,995**	**89,527**	**20,089**	**---**	**---**	**---**	**---**	**---**	**---**	**87,737**	**164,800**
Wanda														
Garbage	5,201	5,706	(505)	---	---	(505)	---	---	---	(1,000)	---	---	---	---
Sewer	9,645	13,666	(4,021)	---	---	(4,021)	---	---	---	(4,100)	---	---	---	---
Water	5,903	9,518	(3,615)	---	---	(3,615)	---	---	---	(24,000)	20,100	---	---	---
Total	**20,749**	**28,890**	**(8,141)**	**---**	**---**	**(8,141)**	**---**	**---**	**---**	**(29,100)**	**20,100**	**---**	**---**	**---**
Warba														
Enterprise Fund [3]	23,109	33,798	(10,689)	2,979	---	(7,710)	---	---	---	(15,000)	---	---	---	---
Total	**23,109**	**33,798**	**(10,689)**	**2,979**	**---**	**(7,710)**	**---**	**---**	**---**	**(15,000)**	**---**	**---**	**---**	**---**
Warren														
Electric	1,769,407	1,811,587	(42,180)	9,801	9,333	(41,712)	---	---	---	---	8,978	---	9,333	415,000
Garbage	211,922	230,822	(18,900)	544	---	(18,356)	---	---	---	---	---	---	---	---
Gas Distribution	811,238	652,702	158,536	160	---	158,696	---	---	---	---	---	---	---	---
Housing	8,928	16,809	(7,881)	27,794	55	19,858	---	---	---	---	---	---	55	1,924
Mosquito Control	28,534	35,506	(6,972)	---	---	(6,972)	---	---	---	---	---	---	---	---
Sewer	188,286	238,536	(50,250)	6	22,327	(72,571)	---	---	---	(32,816)	343,379	303,055	20,338	29,112
Warren Economic Development Authority	89,158	177,620	(88,462)	6,500	---	(81,962)	6,500	---	---	(70,287)	---	---	---	---
Water	237,655	233,802	3,853	1,892	14,557	(8,812)	---	---	---	32,816	356,021	343,877	14,557	32,518
Total	**3,345,128**	**3,397,384**	**(52,256)**	**46,697**	**46,272**	**(51,831)**	**6,500**	**---**	**---**	**(70,287)**	**708,378**	**646,932**	**44,283**	**478,554**
Warroad														
Electric Utility	3,969,555	3,807,314	162,241	---	---	162,241	---	---	---	270,000	---	---	---	---
Liquor	1,268,403	1,133,738	134,665	2,667	---	137,332	---	---	---	85,000	---	---	---	---
Wastewater Utility	399,678	361,681	37,997	31,160	33,031	36,126	---	---	---	(133,000)	---	---	32,256	100,793

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	273,857	258,024	15,833	21,644	---	37,477	---	---	---	---	---	---	---	---
Total	**5,911,493**	**5,560,757**	**350,736**	**55,471**	**33,031**	**373,176**	**---**	**---**	**---**	**222,000**	**---**	**---**	**32,256**	**100,793**
Waseca														
Electric	6,706,977	6,191,084	515,893	15,290	59,107	472,076	---	---	---	385,470	505,706	---	6,469	---
Sanitary Sewer	1,976,128	1,485,488	490,640	26,238	283,346	233,532	---	---	---	(42,483)	1,630,978	1,737,318	277,630	621,000
Water	1,077,441	884,247	193,194	15,001	43,690	164,505	---	---	---	123,724	974,123	533,362	37,933	130,000
Total	**9,760,546**	**8,560,819**	**1,199,727**	**56,529**	**386,143**	**870,113**	**---**	**---**	**---**	**466,711**	**3,110,807**	**2,270,680**	**322,032**	**751,000**
Watertown														
Sewer	584,495	412,830	171,665	151,017	78,076	244,606	---	---	---	70,873	49,846	---	78,076	342,103
Storm Water	55,651	29,510	26,141	222	---	26,363	---	---	---	25,000	98,800	---	---	---
Water	512,690	370,649	142,041	91,150	82,471	150,720	---	---	---	88,313	9,635	---	82,471	238,094
Total	**1,152,836**	**812,989**	**339,847**	**242,389**	**160,547**	**421,689**	**---**	**---**	**---**	**184,186**	**158,281**	**---**	**160,547**	**580,197**
Waterville														
Hilltop Terrace Apartments	127,525	37,296	90,229	---	20,076	70,153	---	---	---	---	---	---	18,250	110,000
Refuse	57,907	50,963	6,944	228	---	7,172	---	---	---	---	---	---	---	---
Sewer Utility	172,134	212,689	(40,555)	5,088	15,437	(50,904)	---	---	---	---	---	---	15,437	40,000
Water Utility	336,812	228,326	108,486	32,729	87,416	53,799	---	---	---	390,993	690,104	2,724,693	87,416	100,000
Total	**694,378**	**529,274**	**165,104**	**38,045**	**122,929**	**80,220**	**---**	**---**	**---**	**390,993**	**690,104**	**2,724,693**	**121,103**	**250,000**
Watkins														
Sewer	179,134	65,254	113,880	10,499	17,551	106,828	---	---	---	---	---	---	17,551	84,000
Water	168,235	110,265	57,970	53,535	21,958	89,547	---	---	---	---	8,412	---	21,958	63,500
Total	**347,369**	**175,519**	**171,850**	**64,034**	**39,509**	**196,375**	**---**	**---**	**---**	**---**	**8,412**	**---**	**39,509**	**147,500**
Watson														
Sewer	49,282	16,238	33,044	2,872,197	2,896,944	8,297	---	2,872,197	---	8,789	2,143,274	707,000	37,881	707,000
Water	56,784	40,035	16,749	2,214,016	1,950,564	280,201	16,394	1,953,677	---	(238,086)	1,049,727	888,000	6,978	888,000
Total	**106,066**	**56,273**	**49,793**	**5,086,213**	**4,847,508**	**288,498**	**16,394**	**4,825,874**	**---**	**(229,297)**	**3,193,001**	**1,595,000**	**44,859**	**1,595,000**
Waubun														
Sewer	26,649	22,366	4,283	101	2,308	2,076	---	---	---	181	48,555	---	2,308	3,100
Water	51,264	57,295	(6,031)	10,424	7,266	(2,873)	---	---	---	(20,944)	---	---	7,266	11,000
Total	**77,913**	**79,661**	**(1,748)**	**10,525**	**9,574**	**(797)**	**---**	**---**	**---**	**(20,763)**	**48,555**	**---**	**9,574**	**14,100**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Waverly														
Liquor	951,830	914,672	37,158	55	7,190	30,023	---	---	---	---	3,085	---	7,190	23,717
Refuse and Recycling	88,574	90,520	(1,946)	2,711	---	765	---	---	---	---	---	---	---	---
Sewer	434,871	342,138	92,733	66,208	109,253	49,688	63,768	---	1,139	(500,000)	---	357,500	109,253	499,043
Storm Sewer	30,478	3,880	26,598	---	19,340	7,258	---	---	---	---	---	243,750	19,340	247,500
Water	315,642	88,830	226,812	22,154	110,387	138,579	5,318	---	163	---	5,933	1,023,750	110,387	1,072,700
Total	**1,821,395**	**1,440,040**	**381,355**	**91,128**	**246,170**	**226,313**	**69,086**	**---**	**1,302**	**(500,000)**	**9,018**	**1,625,000**	**246,170**	**1,842,960**
Wayzata														
Licensing	336,893	235,436	101,457	4,975	---	106,432	---	---	---	50,000	---	---	---	---
Liquor	4,391,203	4,131,668	259,535	35,236	92,629	202,142	---	---	---	20,000	3,214,335	3,375,000	92,629	---
Sewer	894,874	735,185	159,689	77,469	---	237,158	---	---	---	96,000	44,007	---	---	---
Solid Waste	264,551	236,478	28,073	12,824	---	40,897	---	---	---	---	---	---	---	---
Storm Water	249,094	149,171	99,923	5,482	---	105,405	---	---	---	10,000	70,302	---	---	---
Water	729,186	589,654	139,532	150,607	139,967	150,172	---	---	---	199,200	79,341	---	139,967	100,000
Total	**6,865,801**	**6,077,592**	**788,209**	**286,593**	**232,596**	**842,206**	**---**	**---**	**---**	**375,200**	**3,407,985**	**3,375,000**	**232,596**	**100,000**
Welcome														
Sewer	154,379	117,537	36,842	54,787	3,126	88,503	51,856	---	2,202	---	---	---	3,126	4,050
Water	141,623	74,941	66,682	1,224	14,842	53,064	---	---	---	---	---	---	14,842	44,350
Total	**296,002**	**192,478**	**103,524**	**56,011**	**17,968**	**141,567**	**51,856**	**---**	**2,202**	**---**	**---**	**---**	**17,968**	**48,400**
Wells														
Broadway Apartments	106,992	178,894	(71,902)	210,376	16,493	121,981	---	207,474	---	---	45,137	---	16,493	95,000
Electric Utility	2,559,979	2,555,762	4,217	23,906	---	28,123	---	8,391	1,870	99,996	36,807	---	---	---
Liquor	696,242	730,261	(34,019)	6,452	---	(27,567)	---	---	464	25,000	---	---	---	---
Park Place Apartments	33,243	16,794	16,449	314	15,553	1,210	---	---	---	(100,000)	---	---	15,553	109,481
Recycling	46,468	38,445	8,023	14,316	---	22,339	---	---	---	---	---	---	---	---
Sewer Utility	342,505	339,992	2,513	17,354	23,618	(3,751)	---	---	---	---	---	---	23,618	76,000
Water Utility	292,416	264,163	28,253	990	15,956	13,287	---	---	---	---	437,939	---	15,956	10,000
Total	**4,077,845**	**4,124,311**	**(46,466)**	**273,708**	**71,620**	**155,622**	**---**	**215,865**	**2,334**	**24,996**	**519,883**	**---**	**71,620**	**290,481**
Wendell														
Sewer	13,003	24,349	(11,346)	2,877	---	(8,469)	---	---	---	14,000	---	---	---	---
Water	15,145	31,141	(15,996)	---	---	(15,996)	---	---	---	(14,000)	---	---	---	---
Total	**28,148**	**55,490**	**(27,342)**	**2,877**	**---**	**(24,465)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
West Concord														
Liquor	374,461	369,075	5,386	5,030	---	10,416	---	---	---	---	---	---	---	---
Sewer	200,478	203,629	(3,151)	129,252	21,385	104,716	120,075	---	5,409	---	25,303	---	21,385	130,085
Storm Sewer	26,111	20,074	6,037	722	---	6,759	---	---	---	---	---	---	---	---
Township Access Fee	474	---	474	---	---	474	---	---	---	---	---	---	---	---
Water	81,918	82,463	(545)	71,763	22,089	49,129	66,747	---	3,890	---	---	---	22,089	30,000
Total	**683,442**	**675,241**	**8,201**	**206,767**	**43,474**	**171,494**	**186,822**	**---**	**9,299**	**---**	**25,303**	**---**	**43,474**	**160,085**
West Saint Paul														
Arena	188,901	249,110	(60,209)	5,696	---	(54,513)	---	---	---	---	---	---	---	---
Golf Course	141,605	163,766	(22,161)	10,413	18,170	(29,918)	10,910	---	3,934	(38,420)	---	---	18,375	35,000
Pool	1,944	85,654	(83,710)	36,047	---	(47,663)	35,196	---	1,028	---	---	---	---	---
Sanitary Sewer	2,712,863	2,048,466	664,397	40,691	71,974	633,114	430	---	117,081	504,598	159,132	---	71,974	230,000
Storm Sewer	377,666	26,168	351,498	19,156	---	370,654	---	---	---	196,467	---	---	---	---
Total	**3,422,979**	**2,573,164**	**849,815**	**112,003**	**90,144**	**871,674**	**46,536**	**---**	**122,043**	**662,645**	**159,132**	**---**	**90,349**	**265,000**
Westbrook														
Ambulance	107,159	92,419	14,740	9,418	---	24,158	---	---	---	(3,250)	---	---	---	---
Cable T.V.	119,417	104,495	14,922	402	---	15,324	---	---	---	---	---	---	---	---
Electric Utility	744,320	826,078	(81,758)	139,413	2,698	54,957	---	---	757	27,000	28,303	---	2,698	35,514
Natural Gas	375,201	298,964	76,237	---	1,101	75,136	---	---	---	---	---	---	1,101	14,486
Sewer Utility	13,378	12,615	763	---	---	763	---	---	---	---	---	---	---	---
Sewer and Lagoon	100,284	64,944	35,340	8,102	---	43,442	---	---	---	---	11,199	---	---	---
Water Utility	148,198	152,250	(4,052)	---	---	(4,052)	---	---	---	---	148,308	---	---	---
Total	**1,607,957**	**1,551,765**	**56,192**	**157,335**	**3,799**	**209,728**	**---**	**---**	**757**	**23,750**	**187,810**	**---**	**3,799**	**50,000**
Whalan														
Electric and Garbage [17]	58,352	83,490	(25,138)	447	---	(24,691)	---	---	---	---	---	---	---	---
Total	**58,352**	**83,490**	**(25,138)**	**447**	**---**	**(24,691)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Wheaton														
Garbage	170,235	145,934	24,301	---	---	24,301	---	---	---	---	---	---	---	---
Hospital	3,210,784	3,428,865	(218,081)	20,040	236,650	(434,691)	---	---	---	---	42,748	---	85,364	62,963
Sewer	357,449	449,311	(91,862)	1,980	76,546	(166,428)	---	---	---	---	---	113,506	76,546	238,150
Water	223,038	128,227	94,811	---	33,827	60,984	---	---	---	---	22,520	---	33,827	67,500
Total	**3,961,506**	**4,152,337**	**(190,831)**	**22,020**	**347,023**	**(515,834)**	**---**	**---**	**---**	**---**	**65,268**	**113,506**	**195,737**	**368,613**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
White Bear Lake														
Ambulance	1,216,881	1,053,881	163,000	4,000	---	167,000	---	---	---	131,000	10,917	---	---	---
License Bureau	814,003	511,629	302,374	11,606	---	313,980	---	---	---	321,000	5,717	---	---	---
Pioneer Manor	360,463	236,154	124,309	25,580	---	149,889	---	---	---	177,000	19,656	---	---	---
Refuse	1,332,332	1,289,180	43,152	98,236	---	141,388	---	---	---	65,000	---	---	---	---
Sewer	2,348,558	2,495,023	(146,465)	8,347	2,126	(140,244)	---	---	---	82,150	6,188	---	---	---
Sport Center	508,569	574,917	(66,348)	12,392	---	(53,956)	---	---	---	18,000	---	---	---	---
Water	1,268,873	1,278,948	(10,075)	7,318	---	(2,757)	---	---	---	97,550	---	---	---	---
Total	**7,849,679**	**7,439,732**	**409,947**	**167,479**	**2,126**	**575,300**	**---**	**---**	**---**	**891,700**	**42,478**	**---**	**---**	**---**
Wilder														
Water	12,163	3,287	8,876	---	6,998	1,878	---	---	---	---	---	---	2,820	4,000
Total	**12,163**	**3,287**	**8,876**	**---**	**6,998**	**1,878**	**---**	**---**	**---**	**---**	**---**	**---**	**2,820**	**4,000**
Willernie														
Refuse	45,635	35,328	10,307	---	---	10,307	---	---	---	---	---	---	---	---
Sewer	46,512	45,066	1,446	---	---	1,446	---	---	---	---	---	---	---	---
Water	47,870	87,317	(39,447)	---	---	(39,447)	---	---	---	---	---	---	---	---
Total	**140,017**	**167,711**	**(27,694)**	**---**	**---**	**(27,694)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Williams														
Garbage	5,142	4,099	1,043	---	---	1,043	---	---	---	---	---	---	---	---
Liquor	287,576	348,144	(60,568)	---	---	(60,568)	---	---	---	---	---	---	---	---
Sewer	41,001	151,254	(110,253)	326,398	31,350	184,795	---	4,200	308,845	---	153,390	285,000	31,350	248,000
Total	**333,719**	**503,497**	**(169,778)**	**326,398**	**31,350**	**125,270**	**---**	**4,200**	**308,845**	**---**	**153,390**	**285,000**	**31,350**	**248,000**
Willmar														
Electric	24,446,155	22,380,708	2,065,447	651,622	370,691	2,346,378	---	---	---	1,702,530	1,111,915	---	370,691	590,013
Heat	950,238	832,811	117,427	41,997	2,981	156,443	---	---	---	56,751	---	---	---	---
Rice Memorial Hospital	100,333,403	92,970,674	7,362,729	1,461,473	2,475,108	6,349,094	---	---	---	250,036	7,218,891	3,000,000	2,430,873	2,374,041
Waste Treatment Plant	5,670,166	4,636,283	1,033,883	281,173	6,168,114	(4,853,058)	---	---	---	665,616	5,133,018	4,991,931	2,315,968	2,022,566
Water	1,893,052	1,771,653	121,399	59,995	32,966	148,428	---	---	---	132,419	---	---	32,357	125,000
Total	**133,293,014**	**122,592,129**	**10,700,885**	**2,496,260**	**9,049,860**	**4,147,285**	**---**	**---**	**---**	**2,807,352**	**13,463,824**	**7,991,931**	**5,149,889**	**5,111,620**
Willow River														
Sewer	44,772	23,475	21,297	992,929	16,475	997,751	15,760	973,744	---	---	323,585	482,302	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	52,337	60,712	(8,375)	34,886	12,292	14,219	7,970	---	---	---	---	---	12,195	146,000
Total	**97,109**	**84,187**	**12,922**	**1,027,815**	**28,767**	**1,011,970**	**23,730**	**973,744**	**---**	**---**	**323,585**	**482,302**	**12,195**	**146,000**
Wilmont														
Liquor	235,608	253,914	(18,306)	533	---	(17,773)	---	---	---	---	---	---	---	---
Refuse	32,492	27,985	4,507	66	---	4,573	---	---	---	---	---	---	---	---
Sewer	44,264	40,555	3,709	2,205	3,420	2,494	---	---	---	---	7,642	---	3,420	9,000
Water	58,488	46,946	11,542	944	5,644	6,842	---	---	---	---	55,199	44,288	5,644	21,376
Total	**370,852**	**369,400**	**1,452**	**3,748**	**9,064**	**(3,864)**	**---**	**---**	**---**	**---**	**62,841**	**44,288**	**9,064**	**30,376**
Windom														
Arena	125,799	318,623	(192,824)	192,335	---	(489)	186,835	---	---	---	12,000	---	---	---
Electric	5,692,690	5,185,330	507,360	8,766	---	516,126	---	---	---	175,000	208,695	---	---	---
Liquor	1,499,600	1,366,172	133,428	---	---	133,428	---	---	---	70,937	---	---	---	---
Multi-Purpose Center	89,290	305,041	(215,751)	210,810	---	(4,941)	210,810	---	---	(937)	2,859	---	---	---
River Bluff Townhomes	87,332	82,047	5,285	---	15,766	(10,481)	---	---	---	---	---	---	15,766	38,568
Sewer	1,314,704	947,150	367,554	7,399	47,784	327,169	7,394	---	---	46,471	397,748	2,600,375	47,784	259,549
Telecom	2,025,345	2,191,756	(166,411)	46,754	608,936	(728,593)	41,580	---	---	---	125,182	---	608,936	140,000
Water	1,075,296	716,416	358,880	6,729	58,249	307,360	6,728	---	---	75,268	26,702	515,226	58,249	292,100
Total	**11,910,056**	**11,112,535**	**797,521**	**472,793**	**730,735**	**539,579**	**453,347**	**---**	**---**	**366,739**	**773,186**	**3,115,601**	**730,735**	**730,217**
Winger														
Sewer	12,830	14,010	(1,180)	183	---	(997)	---	---	---	30,000	---	---	---	---
Water	27,440	21,822	5,618	---	---	5,618	---	---	---	(30,000)	---	---	---	---
Total	**40,270**	**35,832**	**4,438**	**183**	**---**	**4,621**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Winnebago														
Duplex	18,673	36,339	(17,666)	18,638	---	972	---	---	---	---	19,995	---	---	---
Garbage	87,241	81,428	5,813	---	---	5,813	---	---	---	---	---	---	---	---
Recycling	16,504	17,951	(1,447)	5,540	---	4,093	---	---	5,540	---	---	---	---	---
Sewer Utility	452,852	348,530	104,322	18,602	17,598	105,326	---	13,885	---	15,722	1,048,000	971,649	16,439	18,641
Storm Water	28,593	19,752	8,841	885	5,758	3,968	---	---	---	---	45,657	---	5,413	8,156
Water Utility	350,950	243,536	107,414	3,549	24,719	86,244	---	---	---	15,722	21,945	---	24,584	100,203
Total	**954,813**	**747,536**	**207,277**	**47,214**	**48,075**	**206,416**	**---**	**13,885**	**5,540**	**31,444**	**1,135,597**	**971,649**	**46,436**	**127,000**
Winona														
Airport	38,352	394,964	(356,612)	625,010	---	268,398	66,807	328,994	228,753	(34,917)	28,592	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Inspections	499,047	396,644	102,403	146	---	102,549	---	---	---	---	---	---	---	---
Library	43,298	985,856	(942,558)	837,683	---	(104,875)	226,115	---	400,881	(112,569)	43,864	---	---	---
Public Transportation	239,274	699,450	(460,176)	385,630	---	(74,546)	---	94,500	290,598	---	---	---	---	---
Recreation	384,780	1,659,897	(1,275,117)	1,063,711	---	(211,406)	364,868	---	657,442	(247,963)	---	---	---	---
Sewer	2,928,524	2,682,219	246,305	8,054	12,647	241,712	---	---	---	---	822,293	---	11,565	316,600
Storm Sewer	306,532	159,406	147,126	664	---	147,790	---	---	---	61,000	311,751	---	---	---
Water	3,281,546	2,130,305	1,151,241	104,331	167,110	1,088,462	---	---	94,881	---	482,279	---	161,549	643,400
Total	**7,721,353**	**9,108,741**	**(1,387,388)**	**3,025,229**	**179,757**	**1,458,084**	**657,790**	**423,494**	**1,672,555**	**(334,449)**	**1,688,779**	**---**	**173,114**	**960,000**
Winsted														
Sewer	432,206	431,955	251	28,333	74,743	(46,159)	---	---	---	15,000	219,306	---	74,743	55,000
Water	327,257	284,996	42,261	9,686	11,938	40,009	---	---	---	5,000	---	---	11,938	26,000
Total	**759,463**	**716,951**	**42,512**	**38,019**	**86,681**	**(6,150)**	**---**	**---**	**---**	**20,000**	**219,306**	**---**	**86,681**	**81,000**
Winthrop														
Electric	1,494,816	1,293,847	200,969	437,541	185,411	453,099	---	---	---	(1,284)	112,765	435,000	32,646	40,000
Garbage	100,814	120,109	(19,295)	---	---	(19,295)	---	---	---	(571)	---	---	---	---
Sewer	153,833	141,083	12,750	451,284	471,681	(7,647)	---	---	---	(24,130)	372,720	450,000	18,691	80,270
Water	384,321	210,728	173,593	1,065	4,993	169,665	---	---	---	6,868	---	---	263	4,730
Total	**2,133,784**	**1,765,767**	**368,017**	**889,890**	**662,085**	**595,822**	**---**	**---**	**---**	**(19,117)**	**485,485**	**885,000**	**51,600**	**125,000**
Winton														
Liquor	287,075	259,253	27,822	131	9,337	18,616	---	---	---	16,600	6,238	---	---	---
Sewer	9,074	9,810	(736)	---	---	(736)	---	---	---	(3,000)	---	---	---	---
Water	9,595	13,028	(3,433)	---	---	(3,433)	---	---	---	(3,000)	---	---	---	---
Total	**305,744**	**282,091**	**23,653**	**131**	**9,337**	**14,447**	**---**	**---**	**---**	**10,600**	**6,238**	**---**	**---**	**---**
Wolf Lake														
Liquor	405,228	385,485	19,743	2,768	3,447	19,064	---	---	---	25,000	---	---	3,447	11,598
Sewer	21,352	15,971	5,381	329	878	4,832	---	---	---	(5,000)	---	---	698	7,525
Total	**426,580**	**401,456**	**25,124**	**3,097**	**4,325**	**23,896**	**---**	**---**	**---**	**20,000**	**---**	**---**	**4,145**	**19,123**
Wolverton														
Garbage	13,947	10,162	3,785	---	---	3,785	---	---	---	---	---	---	---	---
Sewer	35,493	25,021	10,472	---	---	10,472	---	---	---	---	---	---	---	---
Water	41,413	34,048	7,365	---	600	6,765	---	---	---	---	---	---	600	8,876
Total	**90,853**	**69,231**	**21,622**	**---**	**600**	**21,022**	**---**	**---**	**---**	**---**	**---**	**---**	**600**	**8,876**

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Wood Lake														
Refuse	30,360	27,860	2,500	---	---	2,500	---	---	---	---	---	---	---	---
Sewer	96,660	81,628	15,032	---	31,546	(16,514)	---	---	---	---	18,518	---	31,546	9,000
Water Utility	71,675	79,969	(8,294)	506	7,465	(15,253)	---	---	---	---	4,047	---	6,384	8,000
Total	**198,695**	**189,457**	**9,238**	**506**	**39,011**	**(29,267)**	**---**	**---**	**---**	**---**	**22,565**	**---**	**37,930**	**17,000**
Woodbury														
Bielenberg Sports Center	1,164,100	1,104,619	59,481	13,559	85,801	(12,761)	---	---	---	---	14,269	---	85,801	280,000
Emergency Medical Services	1,617,339	1,609,815	7,524	17,027	1,587	22,964	---	---	---	---	167,804	---	---	---
Golf Course Operations	1,153,794	1,302,386	(148,592)	18,516	181,490	(311,566)	---	---	---	(94,760)	150,864	---	181,490	165,000
Sewer	5,537,603	5,290,892	246,711	144,192	---	390,903	---	---	---	504,048	360,878	---	---	---
Storm Water Utility	1,633,626	1,482,834	150,792	41,671	709	191,754	---	---	---	600,710	391,085	---	709	225,000
Street Lighting	527,258	492,827	34,431	19,124	---	53,555	---	---	---	---	---	---	---	---
Water	3,784,723	3,692,816	91,907	179,413	22,807	248,513	---	---	5,537	520,179	322,151	---	---	---
Total	**15,418,443**	**14,976,189**	**442,254**	**433,502**	**292,394**	**583,362**	**---**	**---**	**5,537**	**1,530,177**	**1,407,051**	**---**	**268,000**	**670,000**
Woodland														
Sewer	31,061	28,307	2,754	1,673	6,676	(2,249)	---	---	---	---	---	---	6,676	31,828
Water	18,967	24,938	(5,971)	4,650	4,980	(6,301)	---	---	---	---	---	---	4,980	12,500
Total	**50,028**	**53,245**	**(3,217)**	**6,323**	**11,656**	**(8,550)**	**---**	**---**	**---**	**---**	**---**	**---**	**11,656**	**44,328**
Woodstock														
Garbage	6,030	6,952	(922)	---	---	(922)	---	---	---	---	---	---	---	---
Sewer	26,054	8,821	17,233	---	17,741	(508)	---	---	---	---	---	---	13,541	4,200
Water	7,984	8,787	(803)	899	---	96	---	---	---	---	---	---	---	---
Total	**40,068**	**24,560**	**15,508**	**899**	**17,741**	**(1,334)**	**---**	**---**	**---**	**---**	**---**	**---**	**13,541**	**4,200**
Worthington														
Airport	99,063	750,607	(651,544)	129,827	---	(521,717)	5,005	7,594	114,789	---	390,930	---	---	---
Cable T.V.	129,904	129,904	---	---	---	---	---	---	---	---	---	---	---	---
Electric	17,620,269	16,100,385	1,519,884	842,939	164,792	2,198,031	---	---	---	622,397	1,095,075	---	47,812	210,000
Industrial Sewer	1,776,205	1,923,187	(146,982)	11,523	62,441	(197,900)	---	---	---	(682,010)	2,056	---	62,010	620,000
Liquor	2,833,232	2,520,410	312,822	4,363	---	317,185	---	---	---	200,000	7,282	---	---	---
Memorial Auditorium	46,590	155,465	(108,875)	52,579	13,297	(69,593)	45,128	---	1,353	(13,297)	211,107	---	13,297	---
Municipal Sewer	2,193,413	2,150,881	42,532	66,514	50,085	58,961	---	---	---	---	387,326	---	---	---
Storm Water Management	510,434	230,912	279,522	10,799	---	290,321	---	---	---	---	136,832	---	---	28,925

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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
Street Lighting	254,236	246,017	8,219	---	---	8,219	---	---	---	---	---	---	---	---
Water	2,921,207	1,669,027	1,252,180	53,542	184,427	1,121,295	---	---	---	---	434,592	---	134,342	355,000
Total	**28,384,553**	**25,876,795**	**2,507,758**	**1,172,086**	**475,042**	**3,204,802**	**50,133**	**7,594**	**116,142**	**127,090**	**2,665,200**	**---**	**257,461**	**1,213,925**
Wrenshall														
Sewer	73,224	53,657	19,567	76	---	19,643	---	---	---	---	---	---	---	---
Water	85,405	43,401	42,004	46,170	32,958	55,216	23,885	---	1,018	---	---	142,519	31,712	50,000
Total	**158,629**	**97,058**	**61,571**	**46,246**	**32,958**	**74,859**	**23,885**	**---**	**1,018**	**---**	**---**	**142,519**	**31,712**	**50,000**
Wykoff														
Sewer	127,224	89,599	37,625	848	---	38,473	---	---	---	---	54,238	---	---	---
Water	91,510	88,720	2,790	913	10,289	(6,586)	---	---	---	(12,322)	---	---	10,289	37,000
Total	**218,734**	**178,319**	**40,415**	**1,761**	**10,289**	**31,887**	**---**	**---**	**---**	**(12,322)**	**54,238**	**---**	**10,289**	**37,000**
Wyoming														
Sewer	483,600	1,299,975	(816,375)	82,323	---	(734,052)	---	---	---	---	77,202	---	---	---
Surface Water	28,343	85,909	(57,566)	2,923	---	(54,643)	---	---	---	---	8,700	---	---	---
Water	317,051	508,491	(191,440)	33,607	---	(157,833)	---	---	---	---	6,014	---	---	---
Total	**828,994**	**1,894,375**	**(1,065,381)**	**118,853**	**---**	**(946,528)**	**---**	**---**	**---**	**---**	**91,916**	**---**	**---**	**---**
Zemple														
Sewer	3,677	5,073	(1,396)	822	---	(574)	---	---	---	---	---	---	---	---
Total	**3,677**	**5,073**	**(1,396)**	**822**	**---**	**(574)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zimmerman														
Sewer	682,502	815,331	(132,829)	80,028	98,790	(151,591)	18,447	---	---	25,000	281,518	50,518	98,790	253,000
Water	503,090	539,499	(36,409)	70,521	42,054	(7,942)	18,447	---	---	25,000	10,602	---	42,054	88,000
Total	**1,185,592**	**1,354,830**	**(169,238)**	**150,549**	**140,844**	**(159,533)**	**36,894**	**---**	**---**	**50,000**	**292,120**	**50,518**	**140,844**	**341,000**
Zumbro Falls														
Water and Sewer [3]	108,143	169,724	(61,581)	14,943	70,139	(116,777)	---	---	---	---	---	---	---	35,590
Total	**108,143**	**169,724**	**(61,581)**	**14,943**	**70,139**	**(116,777)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**35,590**
Zumbrota														
Sewer	495,716	600,780	(105,064)	191,779	18,772	67,943	---	---	---	25,278	21,468	---	18,549	91,735

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2011

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	395,503	423,109	(27,606)	9,517	17,208	(35,297)	---	---	---	(42,044)	23,916	---	17,006	83,265
Total	**891,219**	**1,023,889**	**(132,670)**	**201,296**	**35,980**	**32,646**	**---**	**---**	**---**	**(16,766)**	**45,384**	**---**	**35,555**	**175,000**
State Total	**$3,511,036,092**		**$194,137,660**		**$196,581,690**		**$29,015,342**		**$33,510,724**		**$641,278,620**		**$145,051,575**	
		$3,316,898,432		**$243,174,211**		**$240,730,181**		**$64,427,519**		**$126,472,118**		**$341,156,989**		**$386,902,266**

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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.

[31] The Public Utility Commission operations include the refuse, sewer, and water enterprise fund operations.

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

APPENDIX A

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND BALANCES

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

It is important to provide context on fund balance as reported by cities for this report. Fund balances are reported at the close of the fiscal year which runs concurrent with the calendar year. City fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

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

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

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

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

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

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

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

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

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

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

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.[10] If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and 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 unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy.

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[10]The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned,* replace the old designations *of reserved, unreserved designated, and unreserved undesignated.* Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.*

Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government's governmental funds should be reported in the new classifications based on the definitions in the following table:

Fund Balance Reporting			
Classification		***Definition***	***Examples***
Nonspendable		"Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact."[11]	• Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds.
Restricted		"Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation."[12]	• Restricted by State Statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.
Unrestricted	**Committed**	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority."[13]	• The governing board has decided to set aside $1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed."[14]	• Governing board has set aside $2 million for a county hospital and the county manager may amend this up to $100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance usually titled "subsequent year's expenditures;" and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.[15]	

[11] GASB Statement No. 54, ¶ 6
[12] GASB Statement No. 54, ¶ 8
[13] GASB Statement No. 54, ¶ 10
[14] GASB Statement No. 54, ¶ 13
[15] GASB Statement No. 54, ¶ 17

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GLOSSARY

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Glossary

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

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

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

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

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

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

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

COMMITTED FUND BALANCE - The fund balance amount the can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

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

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

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

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

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

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

Glossary

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

GOVERNMENTAL FUNDS - These are the funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Permanent, and Capital Projects.

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

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

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

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

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

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

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

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

NET TAX LEVY - The city net property taxes, after adjustments for state property tax relief aids such as Market Value Credits are applied, which are required to be paid by the property owners of the city.

Glossary

NONSPENDABLE FUND BALANCE - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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

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

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

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

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

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

TAX CAPACITY - Tax capacity is the value assigned to the property used to calculate the property taxes.

Glossary

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

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

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

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

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

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

TRANSFERS - GOVERNMENTAL FUNDS - This category accounts for the transfer of money between governmental fund types.

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

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

UNASSIGNED FUND BALANCE - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.