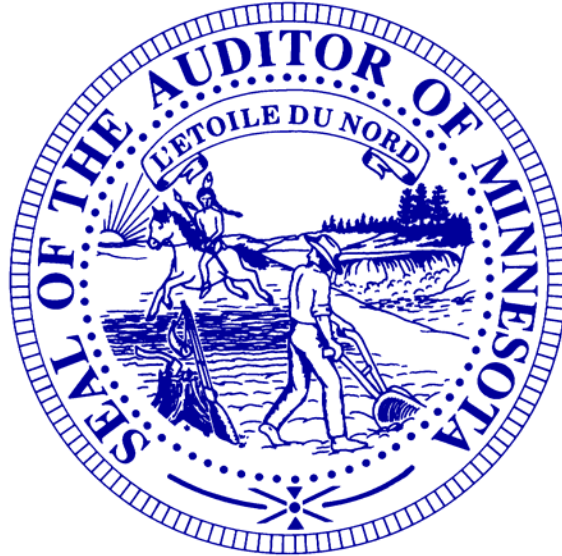


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2007 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

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

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

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

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

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Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2007



January 14, 2009

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota cities for calendar year 2007.¹ Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698.²

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

Following the overviews, Tables 6 and 7 present a summary of the activities in the governmental funds of all cities. Tables 8 through 11 present a summary of the governmental funds of cities over 2,500 in population. Tables 12 through 14 present a summary of the governmental funds of cities under 2,500 in population. Tables 15 through 17 present the data by individual city.

Table 18 lists the bonded and other long-term debt outstanding as of December 31, 2007, 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 2006 and 2007 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 19 details the actual unreserved fund balances, the percent change in unreserved fund balances from 2006 to 2007, and a comparison to 2007 total current expenditures. Table 20 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures.

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

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

¹ The 2007 report includes two new cities. The Town of New Scandia incorporated as the City of Scandia in 2007; and the cities of Elko and New Market merged to become the City of Elko New Market.

² Eight cities failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698. The eight cities are: Alexandria, Biscay, Conger, Funkley, McGregor, New Hope, Westport, and Williams.

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

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

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have a financial statement in compliance with generally accepted accounting principles (GAAP), which is a modified accrual basis of accounting. Modified accrual basis 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 may opt to use a cash basis of accounting. In 2007, 355 of the 636 small cities (56 percent) opted to use a cash basis of accounting.³ Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

³ There are 642 small cities but the figure listed here reflects only the 636 cities that provided their 2007 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 amounted to \$4.69 billion in 2007. This represents an increase of 4.7 percent over 2006 revenues. Total revenues of cities over 2,500 in population increased 4.9 percent, while revenues of cities under 2,500 in population increased 3.1 percent (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.32 billion in 2007. This represents a decrease of 0.7 percent from 2006. Total expenditures of cities over 2,500 in population decreased 0.4 percent, while total expenditures for cities under 2,500 decreased 3.1 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 23 percent of total expenditures, and public safety accounted for 24 percent. For small cities, streets and highways accounted for 26 percent of total expenditures, and public safety accounted for 20 percent (pgs. 5-6).
- The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.32 billion in 2007. This represents an increase of 0.4 percent over the level reported in 2006. Large city unreserved fund balances as a percent of total current expenditures averaged 48 percent in 2007, compared to 50 percent in 2006 (pg. 17).

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

- Among large cities, the sources of revenue that grew at the greatest rate between 2006 and 2007 were: local unit grants (35 percent), interest earnings (30 percent), tax increments (17 percent), and fines and forfeits (11 percent). Those sources of revenue showing the greatest decreases were: franchise taxes (-25 percent), gravel and gambling taxes (-19 percent), and licenses and permits (-10 percent) (pg. 11).
- For small cities, the sources of revenue that grew at the fastest rate between 2006 and 2007 were: local unit grants (77 percent), interest earnings (17 percent), county grants (9 percent) and taxes (6 percent). County and local unit grants are generally contributions from local government partners in large capital projects. The categories showing the greatest decrease between 2006 and 2007 were: licenses and permits (-16 percent), federal grants (-8 percent), and all other revenues (-5 percent) (pg. 18).
- Cities under 2,500 carried long-term debt totaling \$1.20 billion at the close of 2007. This represents an 8 percent increase over the level in 2006. On a per capita basis, small cities carried \$2,927 in long-term debt, compared to \$2,152 for large cities (pg. 23).

Ten-Year Trends – All Cities

Governmental Revenues

- While cities appear to have ended 2007 in good financial condition with revenues growing 5 percent and expenditures decreasing 1 percent, an examination of city finances between 1998 and 2007 reveal a noteworthy trend. In particular, when adjusted for inflation⁴, 2007 revenue and expenditure levels are below 1998 levels. Inflation-adjusted total city revenues decreased 3 percent between 1998 and 2007, while total city expenditures, when adjusted for inflation, decreased 4 percent through the same period (pg. 7).
- Between 1998 and 2007, actual revenues derived from property taxes grew 98 percent, compared to 14 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 37 percent increase in property tax revenues, while intergovernmental revenues decreased 21 percent. When put into constant dollars, the level of revenues in 2007 was less than in 1998 (pg. 7).
- As federal and state governments have reduced the amount of aid to cities, the result has been a greater reliance on revenues derived from property taxes. The proportion of total revenues derived from property taxes grew from 23 percent in 1998 to 32 percent in 2007. During this same time frame, revenues derived from intergovernmental sources decreased from 33 percent of total revenues to 26 percent (pg. 7).

Governmental Expenditures

- Total city expenditures grew from \$3.83 billion in 1998 to \$5.32 billion in 2007. This represents an increase of 39 percent. When adjusted for inflation, total expenditures decreased 4 percent (pg. 9).
- When the three components of city spending (total current expenditures, total capital outlays, and total debt service) are looked at individually, only total current expenditures showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures grew 10 percent, while total capital outlays decreased 16 percent, and total debt service decreased 21 percent (pg. 10).

⁴“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 1998 as the base year (N.I.P.A. Table 1.1.9, December 2008).

Comparison and Overview

2007 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities amounted to \$4.69 billion in 2007. This represents an increase of 4.7 percent over 2006 revenues. Total revenues of cities over 2,500 in population increased 4.9 percent, while revenues of cities under 2,500 in population increased 3.1 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 2007, intergovernmental revenues accounted for 40 percent of total revenues for small cities, compared to 25 percent for large cities. Among all cities, intergovernmental revenues accounted for 26 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 45 percent of large city revenues, compared to 31 percent of small city revenues in 2007. Large cities also utilize tax increment financing to a greater extent than small cities. Revenue derived from tax increment accounted for 3 percent of small city total revenues, compared to 7 percent for large cities.

Property taxes account for a similar share of total revenues for these two groups of cities. For large cities, property taxes accounted for 33 percent of total revenues, compared to 28 percent for small cities. For all cities, property taxes accounted for 32 percent of total revenues.

On a per capita basis, large cities had total revenues of \$1,109, while small cities had total revenues of \$1,059.

Expenditures

Total expenditures of the governmental funds for all cities totaled \$5.32 billion in 2007. This represents a decrease of 0.7 percent from 2006. Total expenditures of cities over 2,500 in population decreased 0.4 percent, while total expenditures for cities under 2,500 decreased 3.1 percent.

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

of cities are streets and highways and public safety. For large cities, streets and highways accounted for 23 percent of total expenditures, and public safety accounted for 24 percent. For small cities, streets and highways accounted for 26 percent of total expenditures, and public safety accounted for 20 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 2007, small cities carried long-term debt of \$1.20 billion, or \$2,927 per capita, compared to \$8.26 billion, or \$2,152 per capita, for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Unreserved Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unreserved fund balances. Small cities maintain significantly higher fund balances than large cities. In 2007, unreserved fund balances as a percent of current expenditures averaged 98 percent for small cities, compared to 48 percent for large cities. The percentage for small cities is up from 93 percent in 2006, but the percentage is down from 50 percent for large cities in 2006.

Among the 281 small cities that reported on a GAAP basis in 2007, 142 (51 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 210 large cities, 40 cities (19 percent) had an unreserved fund balance greater than 100 percent of total current expenditures.⁵ In 2007, unreserved fund balances as a percent of total current expenditures among small cities ranged from -117 percent in Bigelow to 766 percent in Buffalo Lake. Among large cities, the range was from -16 percent in Rogers to 240 percent in Bayport.

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

⁵ There are 212 large cities. The cities of Alexandria and New Hope are not included in this figure because they did not comply with the reporting requirements.

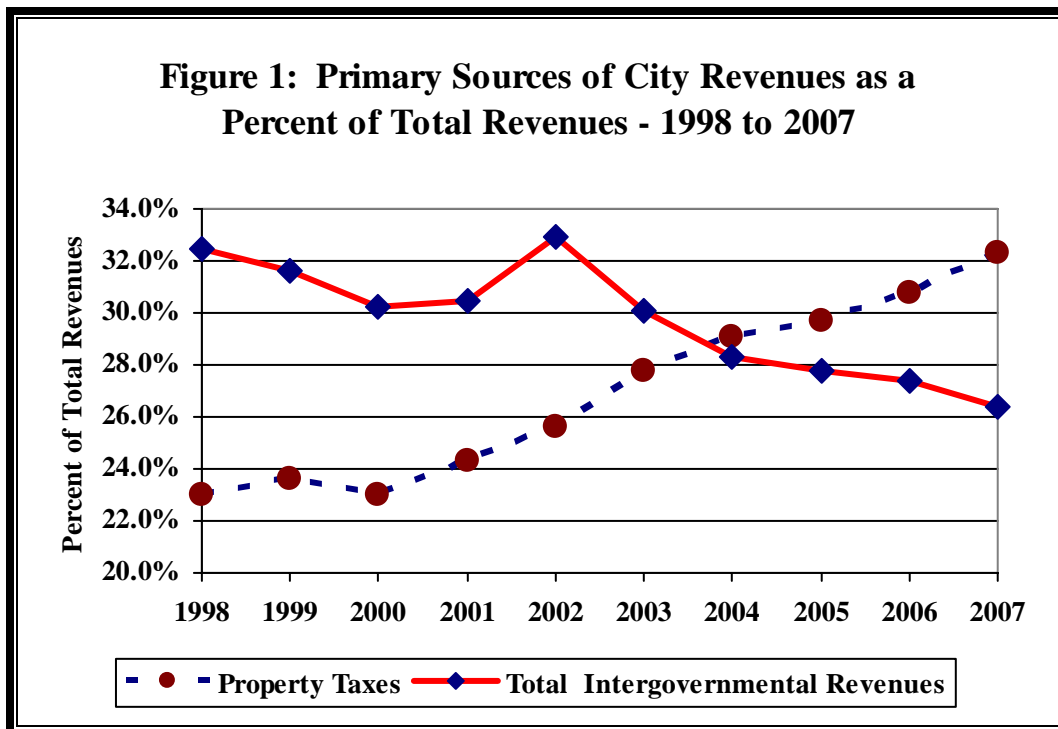
Ten-Year Trends

Governmental Revenues

While cities appear to have ended 2007 in good financial condition with revenues growing 5 percent and expenditures decreasing 1 percent, an examination of city finances between 1998 and 2007 reveals a noteworthy trend. In particular, when adjusted for inflation⁶, 2007 revenue and expenditure levels are below 1998 levels. Inflation-adjusted total city revenues decreased 3 percent between 1998 and 2007, while total city expenditures, when adjusted for inflation, decreased 4 percent through the same period.

Between 1998 and 2007, actual revenues derived from property taxes grew 98 percent, compared to 14 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 37 percent increase in property tax revenues, while intergovernmental revenues decreased 21 percent.

In addition, the proportion of total revenues derived from property taxes grew from 23 percent in 1998 to 32 percent in 2007. During this same time frame, revenues derived from intergovernmental sources decreased from 33 percent of total revenues to 26 percent. Figure 1 below shows that as Federal and State governments have reduced the amount of aid to cities, the result has been a greater reliance on revenues derived from property taxes.



⁶“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 1998 as the base year (N.I.P.A. Table 1.1.9, December 2008).

An examination of city revenues from 1998 to 2007 shows that in actual dollars, revenues grew from \$3.34 billion in 1998 to \$4.69 billion in 2007, an increase of 41 percent. Between 2002 and 2003, there was an actual decrease in city revenues. When put into constant dollars, the level of revenues in 2007 was less than in 1998. Figure 2 below illustrates this trend.

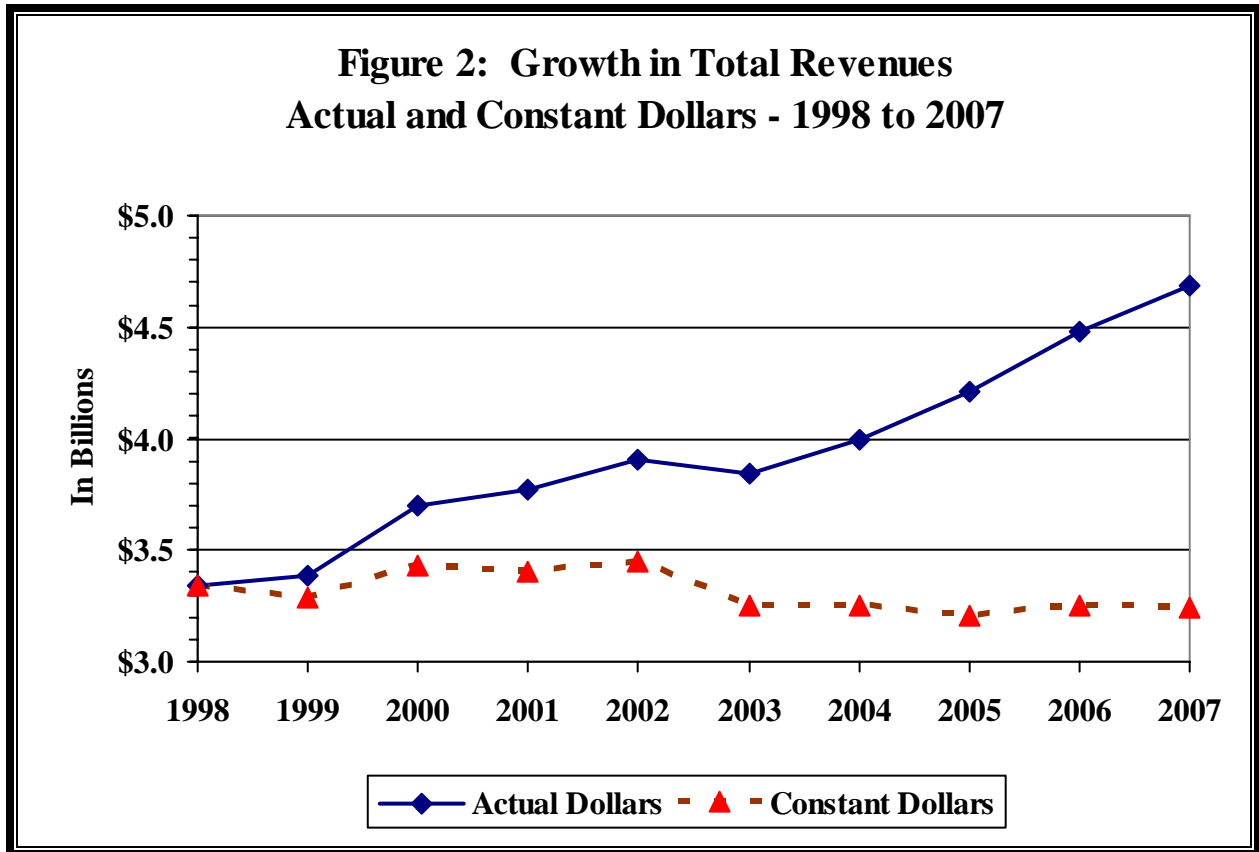


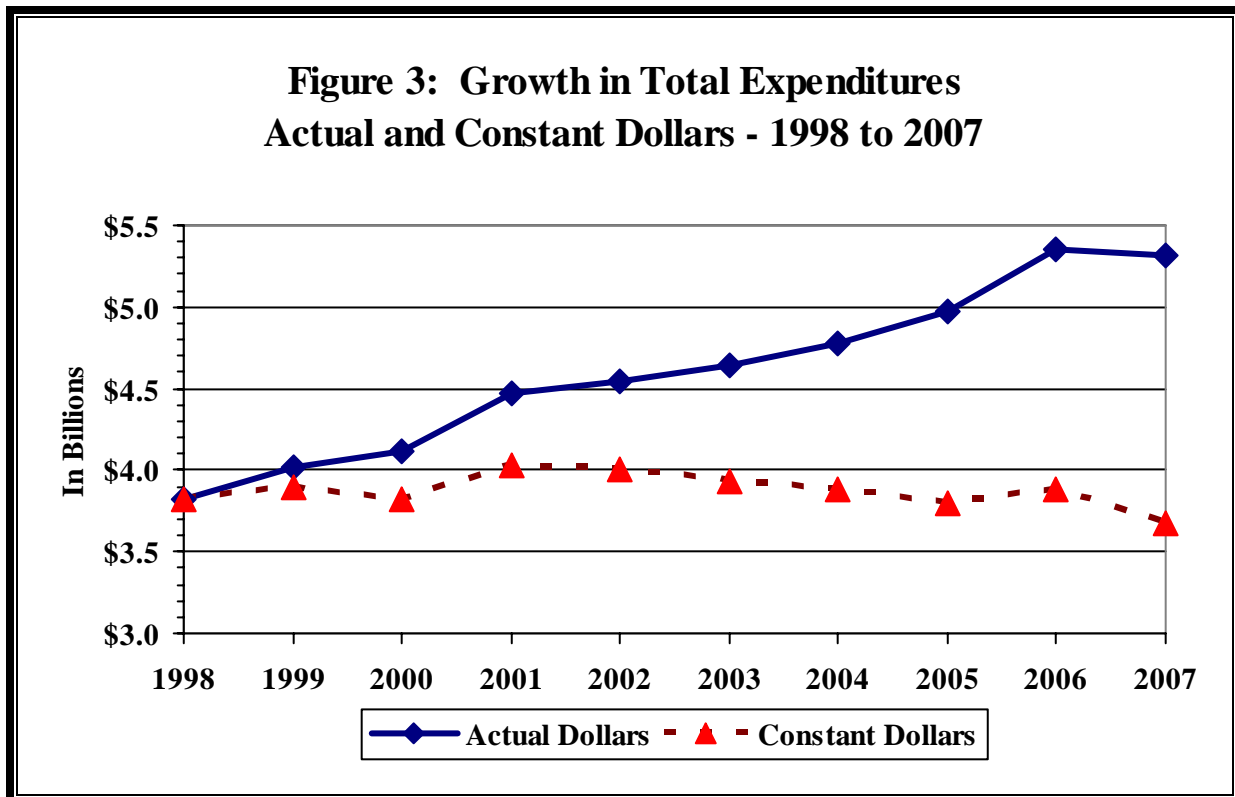
Table 1 on the following page provides a summary of the trend in city revenues from 1998 to 2007 when adjusted for inflation. During the five-year period of 2003 to 2007, there was a significant slowdown in the growth of revenues as compared to the 1998 to 2001 period. This was in part due to the State’s fiscal crises in 2002 and 2003 when budget cuts were made in state aid to cities. While property taxes and other sources of revenues were increased to counter the cuts, revenues did not grow at a rate to keep up with inflation.

Table 1: Total City Revenues in Constant Dollars

Revenues	1998	2002	2003	2007	1998 - 02 5-Year Change	2003 - 07 5-Year Change	10-Year Change
Taxes	\$1,183,172,698	\$1,234,719,267	\$1,271,418,185	\$1,400,023,262	4.4%	10.1%	18.3%
Special Assessments	239,042,593	223,777,051	236,865,411	200,967,718	-6.4%	-15.2%	-15.9%
Licenses and Permits	105,800,897	123,420,983	127,343,965	104,237,803	16.7%	-18.1%	-1.5%
Federal Grants	178,114,460	121,058,795	146,224,273	130,952,598	-32.0%	-10.4%	-26.5%
State Grants	861,370,819	951,810,657	774,259,469	660,702,975	10.5%	-14.7%	-23.3%
Local Unit Grants	44,191,720	60,340,676	58,400,276	61,332,140	36.5%	5.0%	38.8%
Charges for Services	260,100,255	324,781,273	325,318,570	308,939,452	24.9%	-5.0%	18.8%
Fines and Forfeits	31,398,546	32,806,380	33,971,386	30,065,347	4.5%	-11.5%	-4.2%
Interest Earnings	204,201,542	135,875,058	76,546,108	170,297,064	-33.5%	122.5%	-16.6%
All Other Revenues	229,605,353	236,687,200	203,389,416	168,597,093	3.1%	-17.1%	-26.6%
Total Revenues	\$3,336,998,883	\$3,445,277,340	\$3,253,737,057	\$3,236,115,452	3.2%	-0.5%	-3.0%

Governmental Expenditures

Total city expenditures grew from \$3.83 billion in 1998 to \$5.32 billion in 2007. This represents an increase of 39 percent. When adjusted for inflation, total expenditures decreased 4 percent. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



When the three components of city spending (total current expenditures, total capital outlays, and total debt service) are looked at individually, only total current expenditures showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures grew 10 percent, while total capital outlays decreased 16 percent, and total debt service decreased 21 percent.

Table 2 below provides a summary of expenditures from 1998 to 2007 in constant dollars. Those categories showing the greatest growth were streets and highways (13 percent), airports (12 percent), and public safety (11 percent), while those showing the greatest decreases were conservation of natural resources (-56 percent), health (-45 percent), and all other expenditures (-29 percent).

Expenditures	1998	2002	2003	2007	1998 - 02 5-Year Change	2003 - 07 5-Year Change	10-Year Change
General Government	\$358,696,030	\$403,747,142	\$429,842,649	\$358,929,730	12.6%	-16.5%	0.1%
Public Safety	782,872,349	852,272,744	856,242,178	870,657,091	8.9%	1.7%	11.2%
Streets and Highways	764,228,757	831,593,261	840,897,066	860,641,130	8.8%	2.3%	12.6%
Sanitation	16,996,711	16,990,809	14,928,260	16,044,314	0.0%	7.5%	-5.6%
Health	31,299,365	33,050,671	28,558,243	17,350,375	5.6%	-39.2%	-44.6%
Culture and Recreation	435,082,991	474,608,456	446,693,731	449,768,612	9.1%	0.7%	3.4%
Housing/Economic Development	435,547,494	400,728,622	363,716,093	317,014,177	-8.0%	-12.8%	-27.2%
Conservation of Natural Resources	5,380,017	2,562,317	3,278,114	2,396,616	-52.4%	-26.9%	-55.5%
Airport	24,951,684	25,423,054	31,307,032	28,050,724	1.9%	-10.4%	12.4%
All Other Expenditures	224,990,268	216,382,892	214,570,900	159,512,604	-3.8%	-25.7%	-29.1%
Debt Service	746,373,125	751,371,333	699,186,677	588,538,619	0.7%	-15.8%	-21.1%
Total Expenditures	\$3,826,418,791	\$4,008,731,301	\$3,929,220,943	\$3,668,903,991	4.8%	-6.6%	-4.1%
Total Current Expenditures	\$1,921,489,583	\$2,125,400,989	\$2,114,684,495	\$2,106,144,426	10.6%	-0.4%	9.6%
Total Capital Outlay	1,158,556,083	1,131,958,979	1,115,349,770	974,220,947	-2.3%	-12.7%	-15.9%
Total Debt Service	746,373,125	751,371,333	699,186,677	588,538,619	0.7%	-15.8%	-21.1%
Total Expenditures	\$3,826,418,791	\$4,008,731,301	\$3,929,220,943	\$3,668,903,991	4.8%	-6.6%	-4.1%

Overview of Cities Over 2,500 in Population

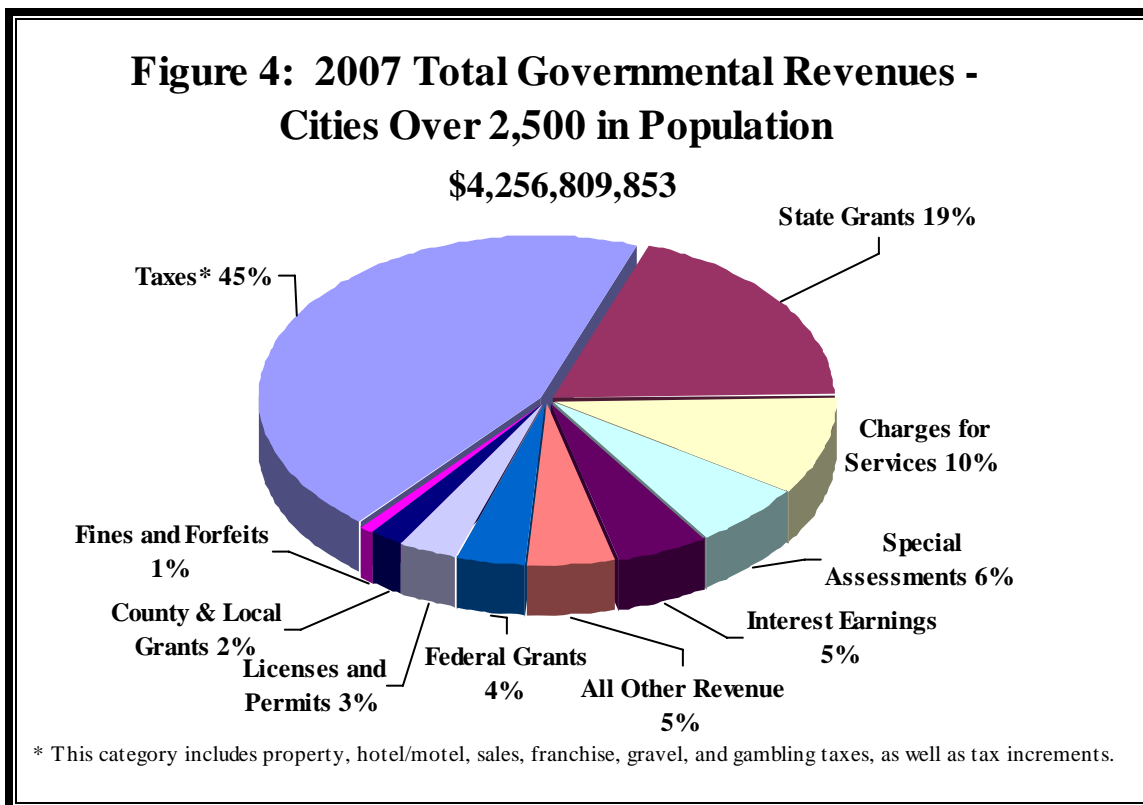
Total Governmental Revenues

In 2007, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.26 billion. This represents an increase of 4.9 percent from the amount raised in 2006 to finance city services. The primary funding sources for cities were taxes and state aid. These two sources accounted for 64 percent of all city revenues.

The sources of revenue that grew at the greatest rate between 2006 and 2007 were: local unit grants (35 percent), interest earnings (30 percent), tax increments (17 percent), and fines and forfeits (11 percent). Those sources of revenue showing the greatest decreases were: franchise taxes (-25 percent), gravel and gambling taxes (-19 percent), and licenses and permits (-10 percent).

The shares of total governmental revenues generally change very little from year to year. The two categories that have shown change are property taxes and intergovernmental revenues. Over the past five years, property taxes as a percent of total revenues increased from 28 percent in 2003 to 33 percent in 2007 and intergovernmental revenues, which decreased from 29 percent in 2003 to 25 percent in 2007. To examine five-year trends in revenues, see Table 8 on page 28.

Figure 4 shows the relative shares of total governmental revenues by source. Underlying data for this figure is detailed in Table 8 on page 28.



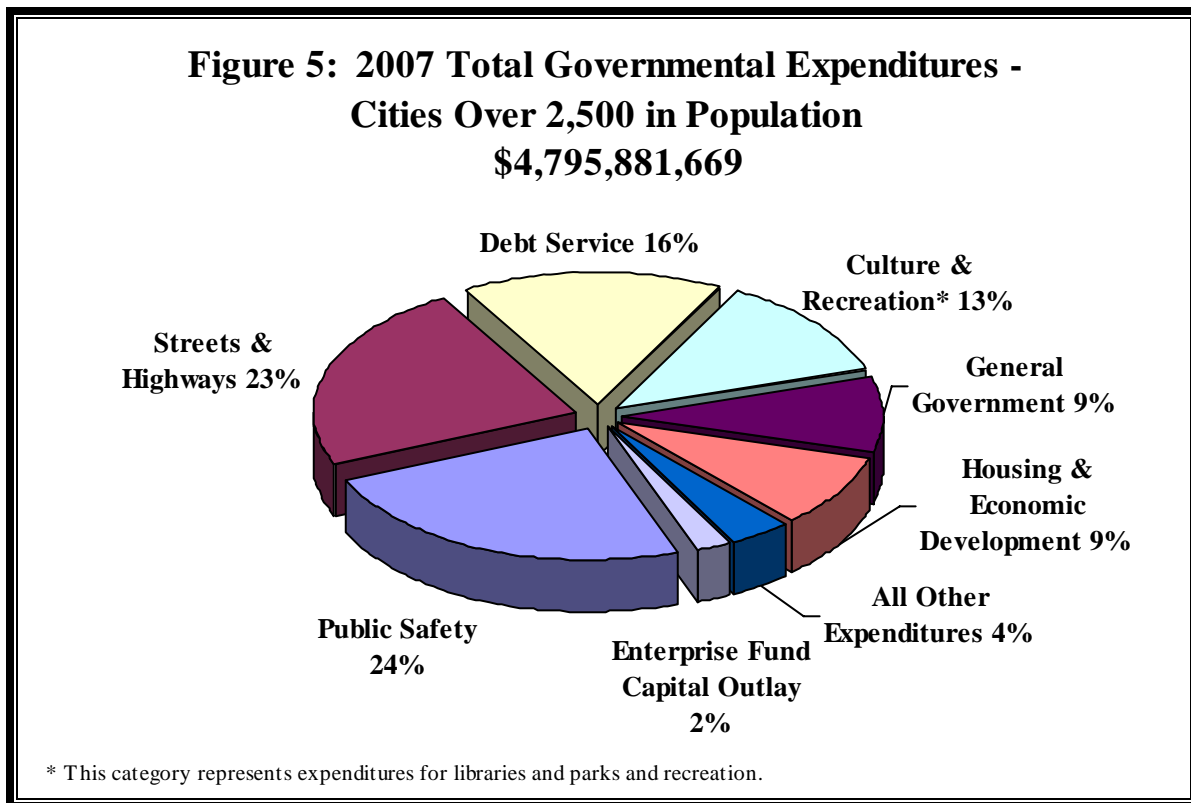
Total Governmental Expenditures

Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. In 2007, cities over 2,500 in population expended \$4.78 billion from these various governmental funds to provide city services. This represents a decrease of 0.4 percent from 2006 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 58 percent of total government expenditures, while capital outlay accounted for 26 percent, and debt service accounted for 16 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlays expenditure. Public safety accounted for 39 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 58 percent of all capital expenditures, over five times greater than any other category of capital outlay.

Two areas showed very large changes in 2007. Capital outlays related to general government decreased by 47 percent, resulting from the completion of large capital projects in the cities of Prior Lake (city hall) and Ramsey (parking ramp and municipal building).

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



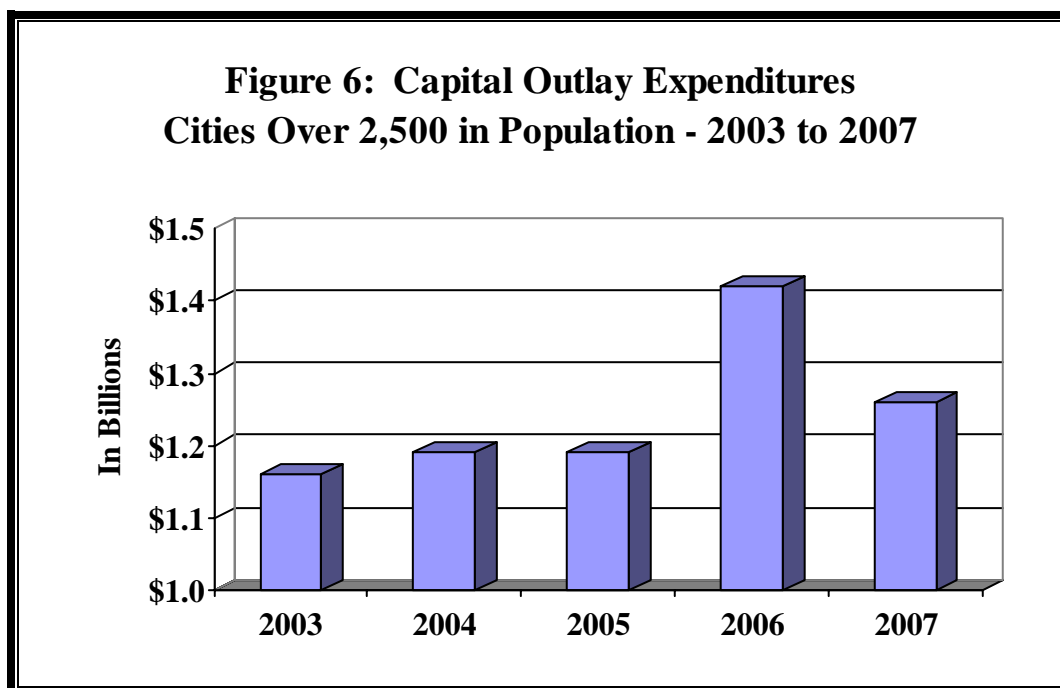
Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.26 billion on capital investments in 2007. This represents a decrease of 11.3 percent from the level expended in 2006. While no one particular city was responsible for the decrease, the ten cities with the largest decreases in capital outlays accounted for 70 percent of the total decrease. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Table 3 below shows total capital outlays in actual dollars and per capita for large cities.

Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita		
Year	Total Capital Outlay (actual dollars)	Per Capita*
2003	\$1,163,674,824	\$315
2004	\$1,198,430,759	\$320
2005	\$1,194,717,585	\$315
2006	\$1,418,495,255	\$371
2007	\$1,258,328,908	\$328

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

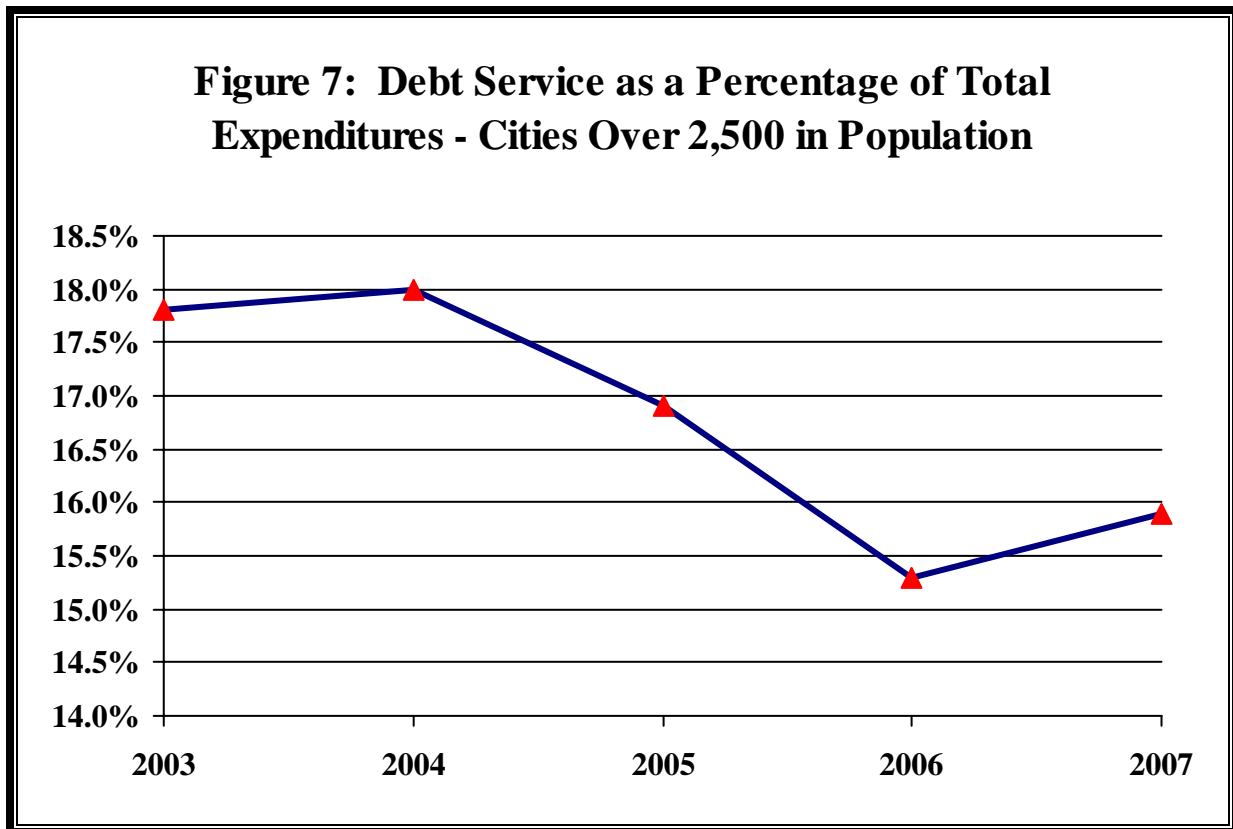
Figure 6 illustrates the trend in capital spending for the years 2003 through 2007.



Debt Service

In 2007, large cities expended a total of \$764.4 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 2006 and 2007, large city debt service expenditures increased \$26.1 million, or 4 percent. The increase is primarily attributable to the City of St. Paul, which increased debt service expenditures by \$33.7 million, or 54 percent.

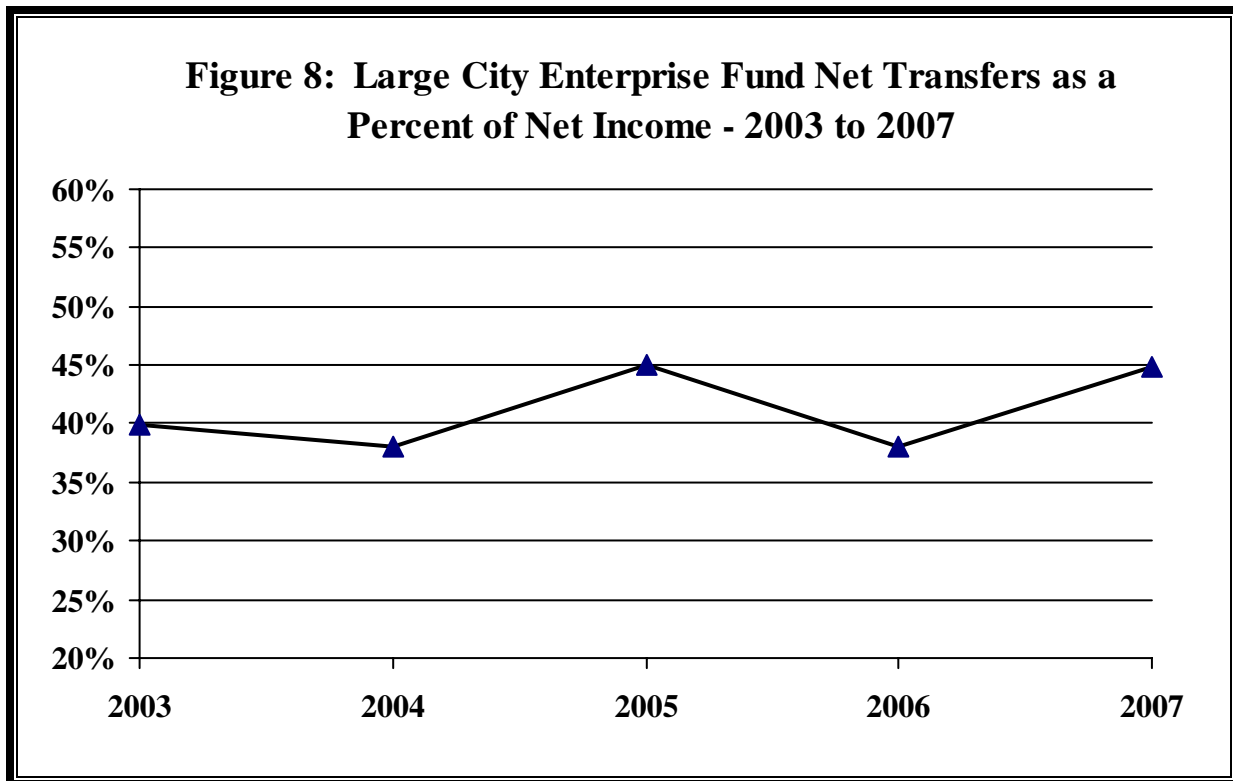
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



Municipal Enterprises

In addition to governmental funds, many cities establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. However, some municipalities choose to subsidize an enterprise that benefits the community as a whole. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by large cities are for recreation, sewer, and water activities.⁷

In aggregate, large city municipal enterprises reported a net income of \$269.8 million and net transfers (transfers out minus transfers in) of \$121.1 million in 2007. This represents a decrease of 10 percent in net income and a 6 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 were 45 percent of net profits among large city enterprises. Figure 8 examines the five-year trend for large cities in net transfers from enterprise funds as a percent of their net income.



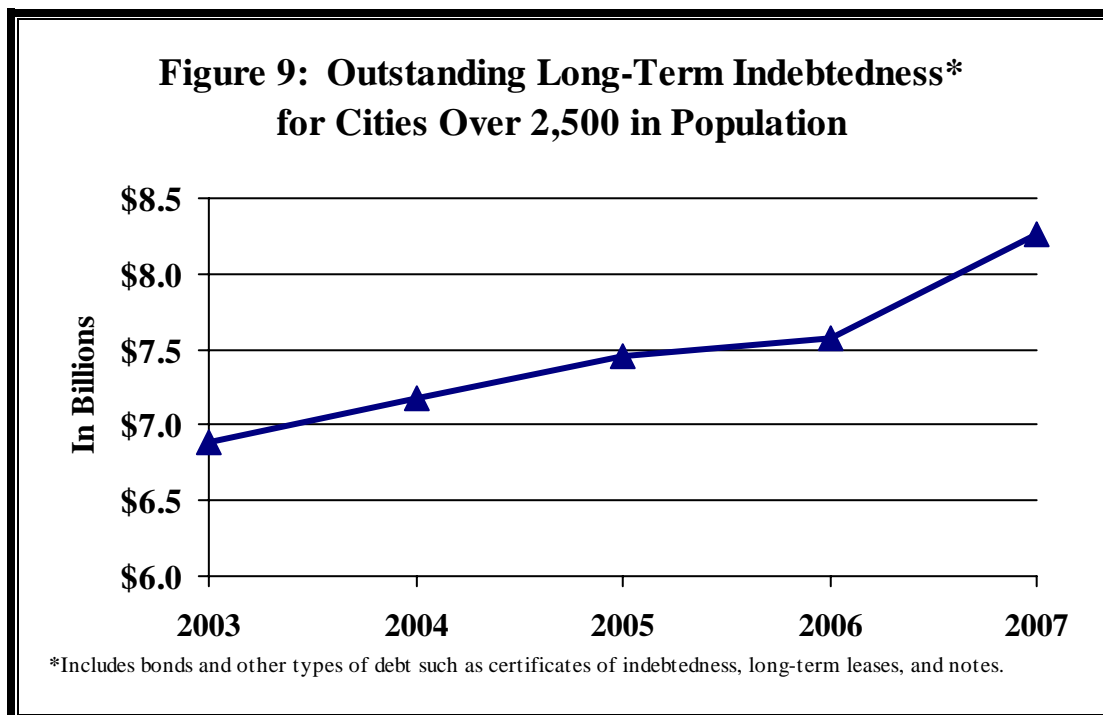
⁷ The Office of the State Auditor issues a separate report for municipal liquor stores entitled, “Analysis of Municipal Liquor Store Operations.” The most recent report was issued in April 2008.

Outstanding Long-Term Indebtedness

Cities over 2,500 carried long-term debt of \$8.26 billion, or \$2,152 per capita, at the end of 2007. This represents an increase of 9 percent over the 2006 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 expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2006 and 2007.

	2006 Amount	2007 Amount
General Obligation	\$1,115,964,338	\$1,106,265,767
G.O. Tax Increment	724,234,565	769,892,452
Revenue Tax Increment	182,174,411	182,826,742
Special Assessment	1,755,289,709	1,938,205,505
G.O. Revenue	1,946,839,231	2,057,732,032
Revenue	1,022,403,209	1,262,683,092
All Other	54,033,410	79,620,745
Total Bonded Indebtedness	<u>\$6,800,938,873</u>	<u>\$7,397,226,335</u>

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

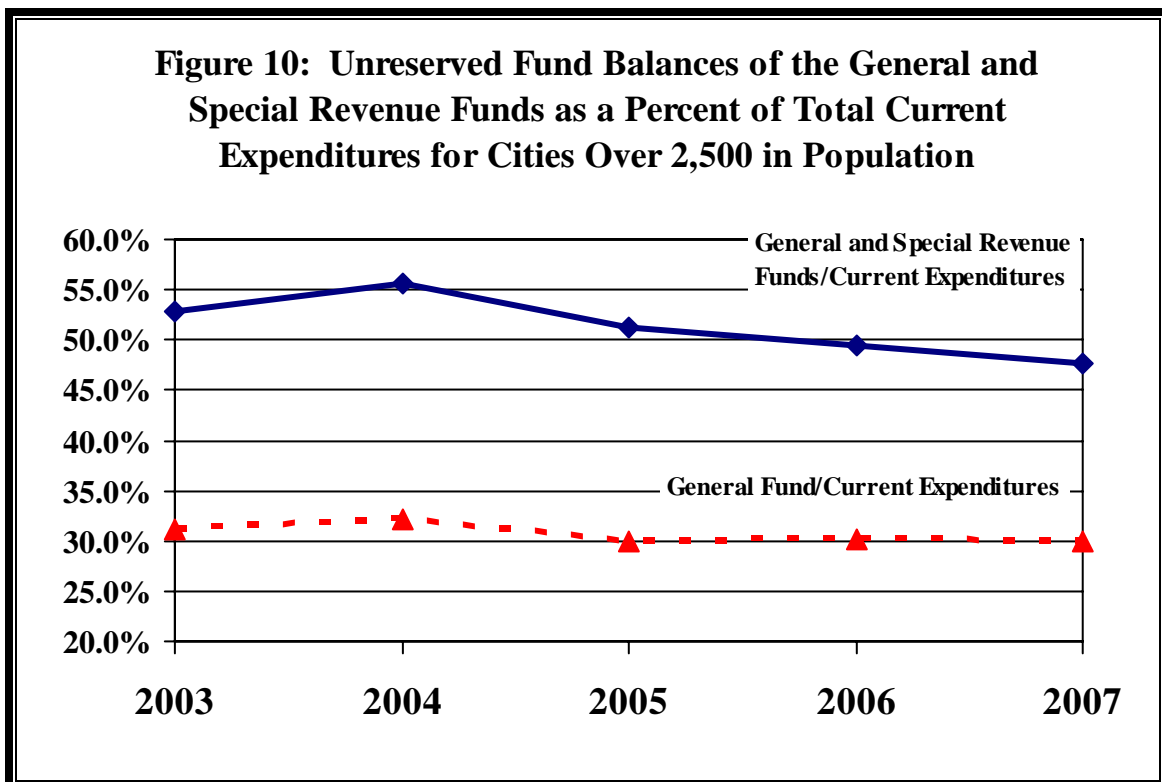


Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.32 billion in 2007. This represents an increase of 0.4 percent over the level reported in 2006. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax and state aid payments. Appendix A on page 315 provides an in-depth discussion of city fund balances.

Comparing cities' unreserved fund balances to their total current expenditures helps put the fund balances into perspective and provides insight on the relative financial health of Minnesota's cities. Large city unreserved fund balances as a percent of total current expenditures averaged 48 percent in 2007, compared to 50 percent in 2006. The decrease in the ratio of unreserved fund balances to total current expenditures reflects flat growth in fund balances combined with stronger growth in current expenditures. If cities in this category are divided into their class number, it is interesting to note that as population decreases, the average increases. Class 1 (first class) cities average 27 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 74 percent.

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



Overview of Cities Under 2,500 in Population

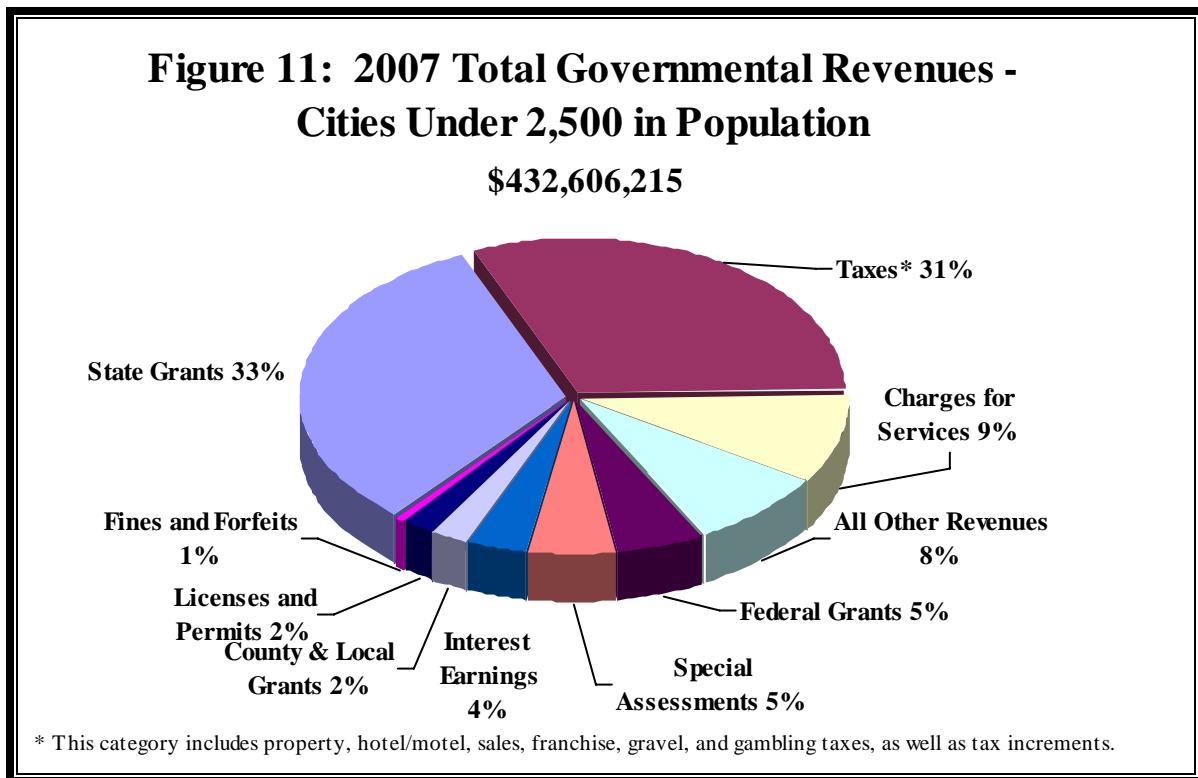
Total Governmental Revenues

In 2007, cities under 2,500 in population, or small cities, had total governmental revenues of \$432.6 million to finance city services. This represents an increase of 3 percent over the amount raised in 2006.

The sources of revenue that grew at the fastest rate between 2006 and 2007 were: local unit grants (77 percent), interest earnings (17 percent), county grants (9 percent) and taxes (6 percent). County and local unit grants are generally contributions from local government partners in large capital projects. The categories showing the greatest decrease between 2006 and 2007 were: licenses and permits (-16 percent), federal grants (-8 percent), and all other revenues (-5 percent).

The main sources of revenues for small cities in 2007 were state grants and taxes, which together accounted for 64 percent of all revenues, up from 63 percent in 2006. Both taxes and state grants increased at a rate greater than overall revenues, which resulted in their share of total revenues increasing relative to other revenue sources.

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



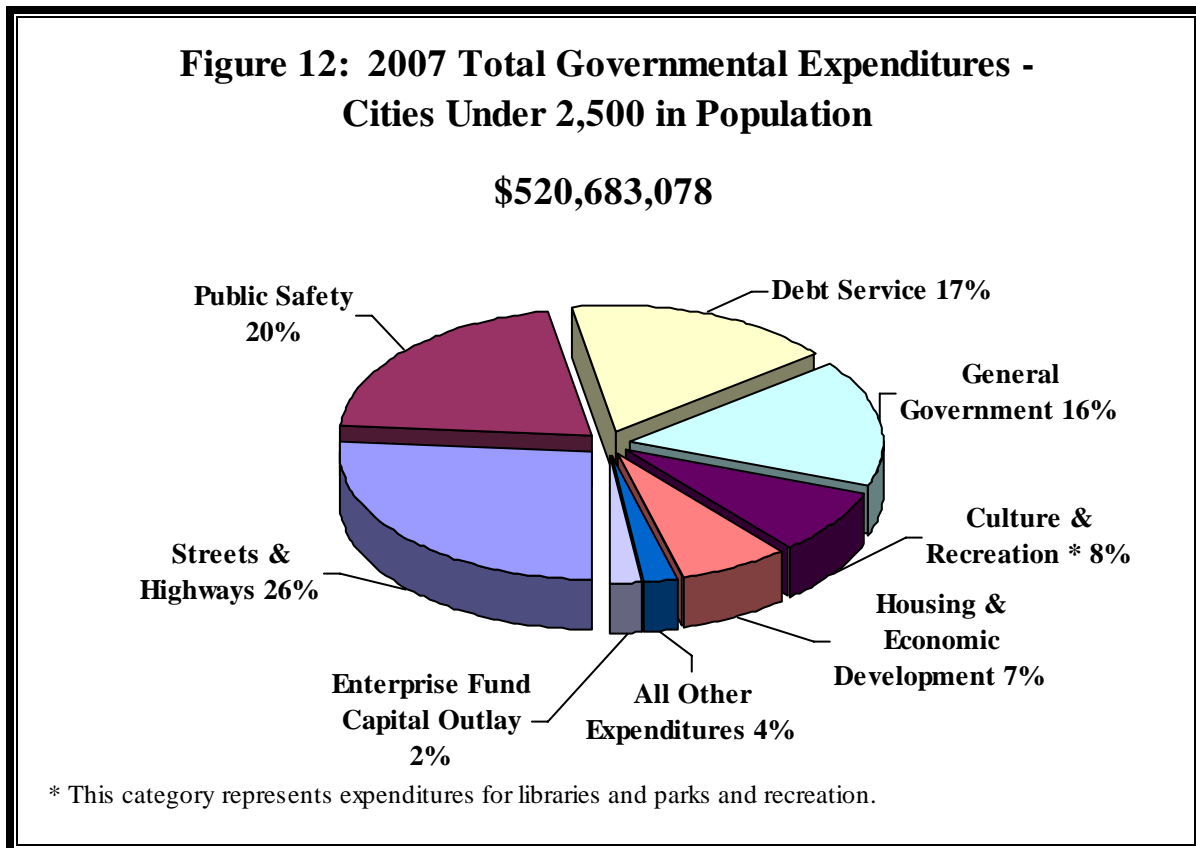
Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. In 2007, cities under 2,500 in population expended \$520.7 million from governmental funds to provide city services. This represents a decrease of 3 percent from 2006 total governmental expenditures.

Between 2006 and 2007, the categories of expenditures that grew at the fastest rate were: debt service (12 percent), libraries (10 percent), and streets and highways (4 percent). The categories showing the greatest decreases were: sanitation (-69 percent), capital outlay for enterprise funds (-60 percent), health (-49 percent), and all other expenditures (-20 percent).

In 2007, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service, and general government. These four categories together accounted for 79 percent of all expenditures in 2007.

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

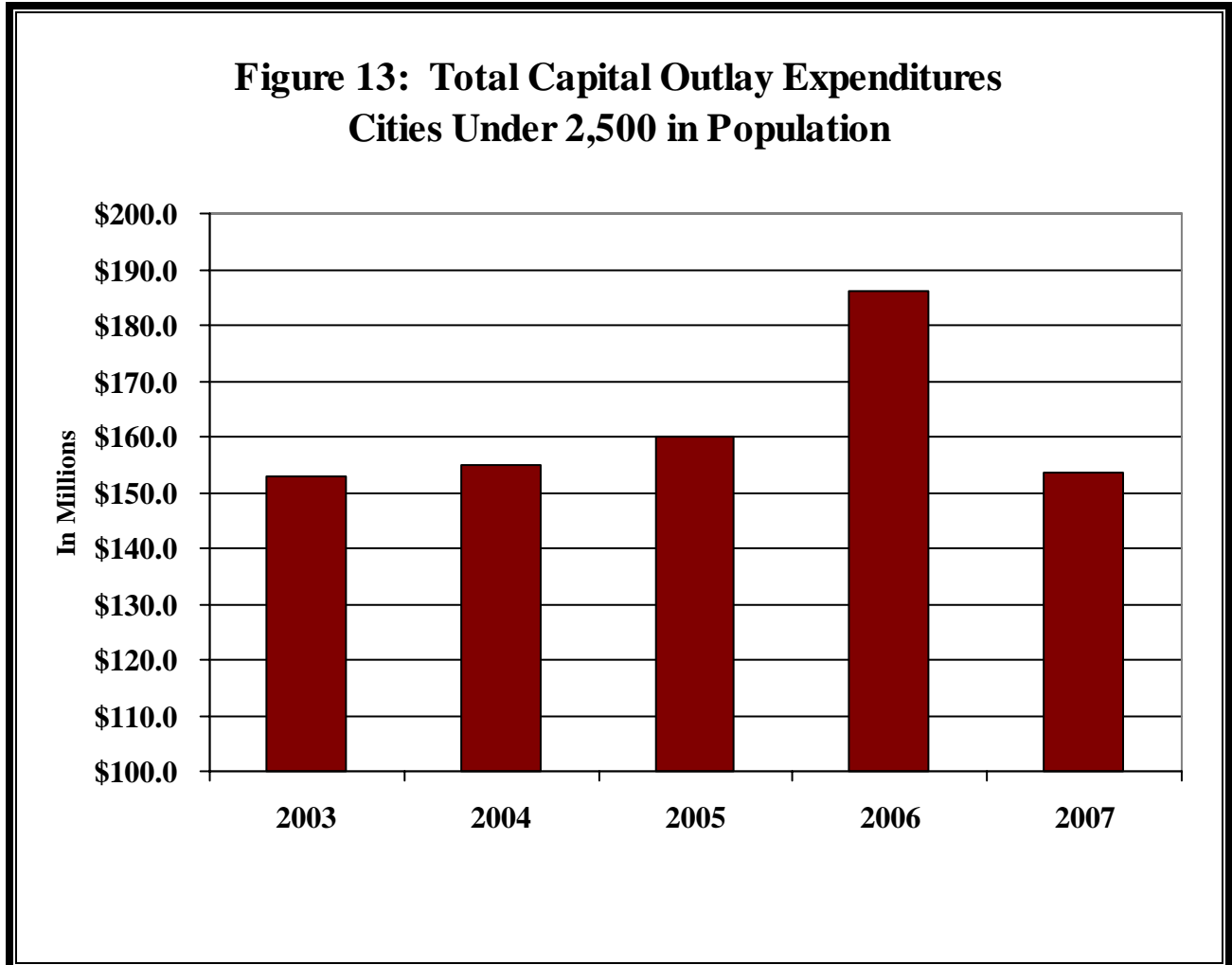


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$153.4 million on capital outlay in 2007. This represents a decrease of 18 percent from the level expended in 2006.

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

Figure 13 illustrates the trend in capital outlays of small cities for the years 2003 through 2007.

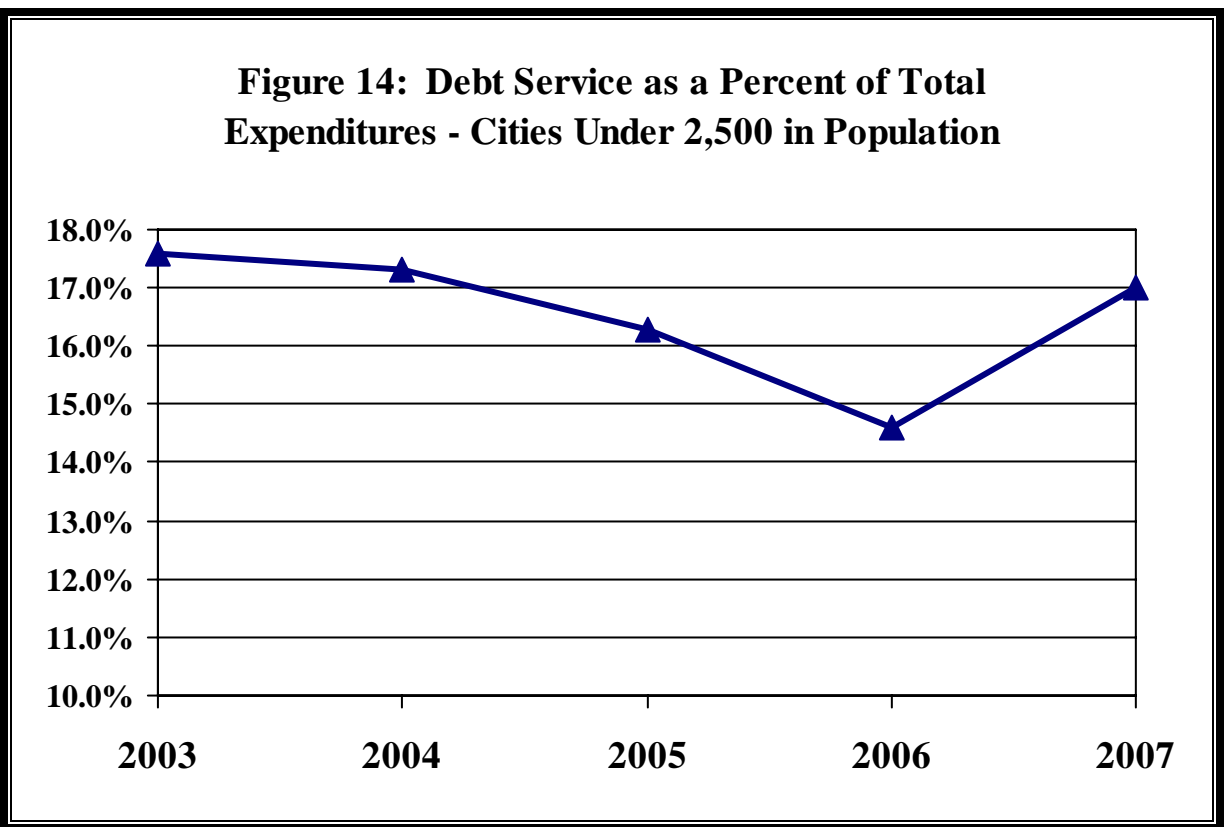


Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2007, small cities expended a total of \$88.5 million on debt service. This represented an increase of 12 percent from 2006. Overall, debt service expenditures accounted for 17 percent of total expenditures for small cities.

Debt service expenditures as a percent of total expenditures declined yearly between 2003 and 2006 but increased in 2007. The percentage increased because debt service expenditures increased, while total expenditures decreased.

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

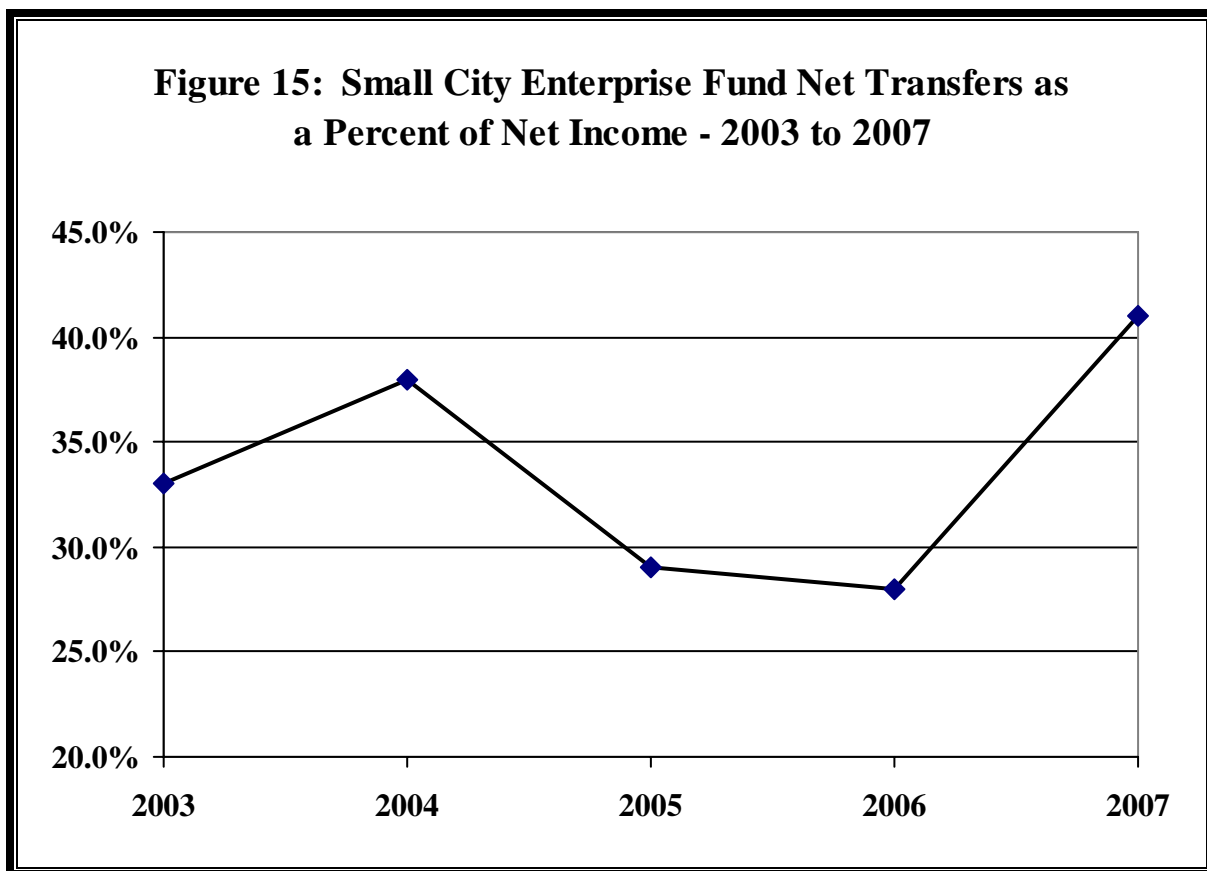


Municipal Enterprises

The total net income of small city enterprises in 2007 was \$46.4 million and the net amount transferred to other funds was \$19.1 million. This represents an increase in net income of 6 percent and an increase in net transfers (transfers out minus transfers in) of 59 percent between 2006 and 2007.

In 2007, the municipal enterprises of small cities transferred 41 percent of their net income to other funds. This was significantly more than the 28 percent transferred in 2006. Transfers in 2007 were affected by the sale of two nursing home facilities in the cities of Gaylord and Lakefield. The proceeds from these sales were transferred to other funds. In addition, because the growth in net income was smaller than the growth in net transfers, there was an increase in net transfers as a percent of net income.

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



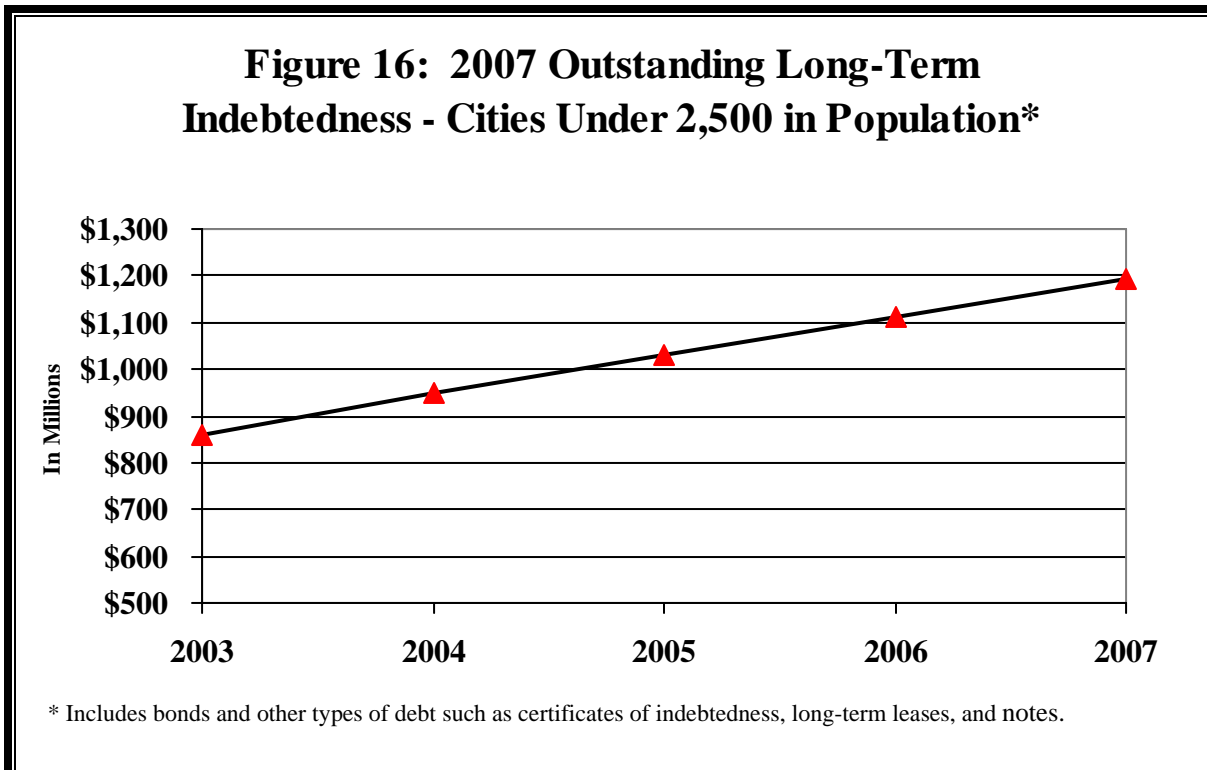
Outstanding Long-Term Indebtedness

Cities under 2,500 carried long-term debt totaling \$1.20 billion at the close of 2007. This represents an 8 percent increase over the level in 2006. On a per capita basis, small cities carried \$2,927 in long-term debt, compared to \$2,152 for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects, such as water and sewer line replacement, are spread across fewer people.

Table 5 looks at outstanding bonded indebtedness for 2006 and 2007.

	2006 Amount	2007 Amount
General Obligation	\$114,507,702	\$106,894,839
G.O. Tax Increment	34,715,071	34,415,730
Revenue Tax Increment	761,034	820,986
Special Assessment	295,385,856	317,667,102
G.O. Revenue	323,912,684	348,249,691
Revenue	97,709,231	95,086,016
All Other	1,622,287	1,897,209
Total Bonded Indebtedness	\$868,613,865	\$905,031,573

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



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GOVERNMENTAL TABLES

**TABLE 7
EXPENDITURES FOR ALL CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2003 THROUGH 2007**

	2003		2004		2005		2006		2007		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GOVERNMENTAL FUND EXPENDITURES											
General Government											
Current Expenditures	\$443,481,362	9.6%	\$415,976,046	8.7%	\$450,446,249	9.1%	\$485,102,363	9.1%	\$474,371,424	8.9%	7.0%
Capital Outlay	63,958,201	1.4%	45,016,809	0.9%	55,502,927	1.1%	83,089,555	1.6%	45,749,340	0.9%	-28.5%
Public Safety											
Current Expenditures	904,167,225	19.5%	976,091,050	20.4%	1,036,315,026	20.8%	1,097,773,753	20.5%	1,155,443,501	21.7%	27.8%
Capital Outlay	106,647,216	2.3%	88,949,557	1.9%	99,183,235	2.0%	100,875,714	1.9%	106,215,242	2.0%	
Streets and Highways											
Current Expenditures	345,344,826	7.4%	361,970,354	7.6%	376,601,247	7.6%	402,867,921	7.5%	438,759,965	8.3%	27.0%
Capital Outlay	647,354,342	14.0%	714,529,763	15.0%	730,141,342	14.7%	882,701,979	16.5%	808,384,769	15.2%	24.9%
Sanitation											
Current Expenditures	17,331,548	0.4%	23,351,309	0.5%	26,925,322	0.5%	26,875,197	0.5%	22,646,915	0.4%	30.7%
Capital Outlay	291,621	0.0%	105,234	0.0%	3,486,936	0.1%	10,246,780	0.2%	602,708	0.0%	106.7%
Health											
Current Expenditures	33,672,130	0.7%	23,663,222	0.5%	23,463,711	0.5%	24,889,909	0.5%	24,936,487	0.5%	-25.9%
Capital Outlay	41,561	0.0%	156,398	0.0%	215,335	0.0%	560,495	0.0%	205,733	0.0%	395.0%
Libraries											
Current Expenditures	67,252,812	1.4%	67,312,368	1.4%	70,031,072	1.4%	82,106,550	1.5%	84,252,519	1.6%	25.3%
Capital Outlay	34,588,540	0.7%	98,879,832	2.1%	60,892,282	1.2%	54,435,680	1.0%	29,189,049	0.5%	-15.6%
Parks and Recreation											
Current Expenditures	291,833,584	6.3%	313,356,698	6.6%	333,731,395	7.1%	368,175,109	6.9%	375,940,380	7.1%	28.8%
Capital Outlay	133,657,734	2.9%	114,126,128	2.4%	108,087,543	2.2%	144,410,381	2.7%	162,372,351	3.1%	21.5%
Housing/Economic Development											
Current Expenditures	310,513,943	6.7%	309,320,559	6.5%	351,671,473	7.1%	357,293,864	6.7%	358,393,498	6.7%	15.4%
Capital Outlay	118,861,634	2.6%	107,480,557	2.3%	101,676,583	2.0%	131,552,284	2.5%	100,987,941	1.9%	-15.0%
Conservation of Natural Resources											
Current Expenditures	3,498,970	0.1%	1,780,492	0.0%	2,030,111	0.0%	2,961,320	0.1%	3,257,599	0.1%	-6.9%
Capital Outlay	370,922	0.0%	126,610	0.0%	100,482	0.0%	757,171	0.0%	215,309	0.0%	-42.0%
Airport											
Current Expenditures	9,619,499	0.2%	9,923,747	0.2%	11,460,166	0.2%	17,463,093	0.3%	13,838,570	0.3%	43.9%
Capital Outlay	27,339,204	0.6%	35,704,345	0.7%	48,663,725	1.0%	22,960,587	0.4%	26,809,397	0.5%	-1.9%
Transit											
Current Expenditures	13,310,919	0.3%	14,026,478	0.3%	14,714,905	0.3%	15,017,487	0.3%	16,229,198	0.3%	21.9%
Capital Outlay	9,844,441	0.2%	7,096,989	0.1%	5,684,188	0.1%	5,060,064	0.1%	6,073,086	0.1%	-38.3%
Unallocated Insurance											
All Other Unallocated	13,958,161	0.3%	13,023,383	0.3%	13,332,188	0.3%	13,947,937	0.3%	16,103,089	0.3%	15.4%
Capital Outlay for Enterprise Funds											
Current Expenditures	42,450,820	0.9%	37,448,032	0.8%	51,016,241	1.0%	35,374,043	0.7%	67,815,469	1.3%	59.8%
Capital Outlay	41,158,121	0.9%	32,998,552	0.7%	27,470,856	0.6%	17,191,806	0.3%	9,888,173	0.2%	-76.0%
Debt Service											
Principal Payments	132,583,635	2.9%	108,043,306	2.3%	114,593,604	2.3%	150,722,095	2.8%	115,038,785	2.2%	-13.2%
Interest and Fiscal Charges	585,281,503	12.6%	607,774,004	12.7%	584,714,483	11.8%	555,778,796	10.4%	573,817,507	10.8%	-2.0%
Total	240,125,150	5.2%	248,203,004	5.2%	253,269,338	5.1%	261,219,410	4.9%	279,026,743	5.2%	16.2%
<i>Total Current Expenditures</i>	2,496,435,799	53.8%	2,567,243,738	53.7%	2,781,739,106	55.9%	2,929,848,546	54.7%	3,051,988,614	57.4%	22.3%
<i>Total Capital Outlay</i>	1,316,697,172	28.4%	1,353,214,080	28.3%	1,355,699,038	27.2%	1,604,564,591	30.0%	1,411,731,883	26.6%	7.2%
<i>Total Debt Service</i>	825,406,653	17.8%	855,977,008	17.9%	837,983,821	16.8%	816,998,206	15.3%	852,844,250	16.0%	3.3%
Total Expenditures	\$4,638,539,624	100.0%	\$4,776,434,826	100.0%	\$4,975,421,965	100.0%	\$5,351,411,343	100.0%	\$5,316,564,747	100.0%	14.6%
Other Financing Uses											
Debt Redemption - Refunded Bonds	126,276,604		124,992,085		186,897,439		120,300,725		59,101,871		
Other Financing Uses	7,859,052		6,642,319		12,371,522		5,174,256		6,482,797		
Transfers to Enterprise Funds	99,465,428		104,018,025		98,231,352		96,551,537		88,123,192		
Transfers to Governmental Funds	652,251,168		697,314,048		708,394,930		681,771,998		726,559,137		
Total Expenditures & Other Financing Uses	\$5,524,391,876		\$5,709,401,303		\$5,981,317,208		\$6,255,209,859		\$6,196,831,744		

**TABLE 8
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2003 THROUGH 2007**

GOVERNMENTAL FUND REVENUES	2003		2004		2005		2006		2007		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GOVERNMENTAL FUND REVENUES	\$978,834,092	28.0%	\$1,066,146,168	29.3%	\$1,144,204,839	30.0%	\$1,264,165,578	31.2%	\$1,393,593,868	32.7%	42.4%
Property Taxes	236,058,925	6.8%	238,017,295	6.5%	231,330,226	6.1%	240,361,632	5.9%	281,035,553	6.6%	19.1%
Tax Increments	76,348,434	2.2%	82,779,720	2.3%	92,196,213	2.4%	96,120,516	2.4%	72,594,416	1.7%	-4.9%
Franchise Taxes	87,836,885	2.5%	92,339,306	2.5%	105,637,664	2.8%	110,781,766	2.7%	114,405,017	2.7%	30.2%
Local Sales Tax	20,373,066	0.6%	25,672,538	0.7%	26,318,421	0.7%	29,452,105	0.7%	32,254,729	0.8%	58.3%
Hotel/Motel Taxes	1,559,139	0.0%	1,543,679	0.0%	1,338,139	0.0%	1,127,342	0.0%	918,712	0.0%	-41.1%
Gravel and Gambling Taxes	258,932,049	7.4%	266,991,407	7.3%	269,947,501	7.1%	268,035,846	6.6%	269,349,146	6.3%	4.0%
Special Assessments	142,191,967	4.1%	156,143,310	4.3%	159,395,863	4.2%	158,827,360	3.9%	142,880,923	3.4%	0.5%
Licenses and Permits											
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$48,877,389	1.4%	\$42,077,909	1.2%	\$53,415,099	1.4%	\$48,941,642	1.2%	\$63,975,310	1.5%	30.9%
All Other	106,391,990	3.0%	118,204,124	3.2%	112,999,998	3.0%	111,827,045	2.8%	102,138,209	2.4%	-4.0%
State Grants											
Local Government Aid	388,878,341	11.1%	360,976,358	9.9%	338,276,570	8.9%	375,836,436	9.3%	373,996,849	8.8%	-3.8%
Market Value Credit *	55,067,431	1.6%	54,707,136	1.5%	51,425,002	1.3%	50,733,772	1.3%	64,518,622	1.5%	17.2%
Tacoma Relief and Aids	6,587,452	0.2%	6,772,431	0.2%	7,391,546	0.2%	4,506,592	0.1%	9,779,073	0.2%	48.5%
PERA Aid	5,262,032	0.2%	4,444,735	0.1%	5,088,396	0.1%	4,808,647	0.1%	4,391,655	0.1%	-16.5%
Highways	141,654,229	4.1%	140,731,831	3.9%	128,244,168	3.4%	141,543,682	3.5%	118,142,313	2.8%	-16.6%
All Other	200,583,843	5.7%	171,591,022	4.7%	262,432,567	6.9%	249,955,240	6.2%	245,630,453	5.8%	22.5%
County Grants	24,073,344	0.7%	19,898,493	0.5%	23,214,588	0.6%	33,084,577	0.8%	30,646,659	0.7%	27.3%
Local Unit Grants	40,684,689	1.2%	76,139,038	2.1%	39,392,537	1.0%	35,943,825	0.9%	48,654,938	1.1%	19.6%
Total Intergovernmental Revenues	\$1,018,060,740	29.2%	\$995,543,077	27.3%	\$1,021,880,471	26.8%	\$1,057,181,458	26.1%	\$1,061,874,081	24.9%	4.3%
Departmental Fees and Service Charges											
Public Government	\$45,006,393	1.3%	\$73,679,404	2.0%	\$83,617,651	2.2%	\$84,410,388	2.1%	\$92,380,369	2.2%	105.3%
General Safety	52,076,812	1.5%	56,036,018	1.5%	54,666,499	1.4%	59,006,095	1.5%	61,309,011	1.4%	17.7%
Streets and Highways	24,867,066	0.7%	36,238,720	1.0%	34,765,974	0.9%	42,826,573	1.1%	38,787,243	0.9%	56.0%
Sanitation (Refuse Collection)	8,251,043	0.2%	7,841,865	0.2%	8,339,913	0.2%	9,218,889	0.2%	6,969,376	0.2%	-15.5%
Libraries	646,716	0.0%	1,382,637	0.0%	1,527,221	0.0%	2,898,637	0.1%	2,863,922	0.1%	342.8%
Parks and Recreation	74,735,822	2.1%	83,603,515	2.3%	101,763,368	2.7%	94,301,389	2.3%	96,534,038	2.3%	29.2%
Airport	5,770,419	0.2%	6,042,335	0.2%	7,037,517	0.2%	7,504,824	0.2%	8,223,005	0.2%	42.5%
Transit	1,653,871	0.0%	1,840,980	0.1%	2,587,741	0.1%	3,842,632	0.1%	3,455,753	0.1%	108.9%
Cemetery	991,546	0.0%	1,003,734	0.0%	1,014,776	0.0%	830,775	0.0%	858,253	0.0%	-13.4%
All Other	134,543,951	3.9%	99,106,408	2.7%	101,672,950	2.7%	85,693,250	2.1%	96,411,662	2.3%	-28.3%
Total Fees and Service Charges	\$348,543,639	10.0%	\$366,775,616	10.1%	\$396,993,610	10.4%	\$390,533,452	9.6%	\$407,792,632	9.6%	17.0%
Fines and Forfeits	37,998,025	1.1%	39,587,808	1.1%	40,078,726	1.0%	36,882,009	0.9%	40,861,566	1.0%	7.5%
Interest Earnings	83,090,882	2.4%	83,383,342	2.3%	110,578,263	2.9%	177,629,710	4.4%	230,640,062	5.4%	177.6%
All Other Revenues	201,027,857	5.8%	226,043,807	6.2%	219,414,721	5.7%	226,356,156	5.6%	208,609,148	4.9%	3.8%
Total Revenues	\$3,490,855,700	100.0%	\$3,640,967,073	100.0%	\$3,819,314,657	100.0%	\$4,057,454,930	100.0%	\$4,256,809,853	100.0%	21.9%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$778,130,555		\$850,624,064		\$810,053,692		\$725,553,876		\$691,264,181		
Other Long-term Indebtedness	65,002,629		21,118,472		31,814,194		30,494,734		19,224,277		
Short-term Indebtedness	345,136		63,344		65,371		13,242,212		1,544,963		
Total Borrowing	\$843,478,320		\$881,805,880		\$841,933,257		\$769,290,822		\$712,033,421		
Other Financing Sources	24,041,546		30,796,163		18,229,618		26,761,556		32,379,545		
Transfers from Enterprise Funds	131,266,319		134,074,979		150,819,979		166,809,022		171,717,572		
Transfers from Governmental Funds	617,521,394		658,234,328		667,138,356		638,499,312		671,186,656		
Total Revenues & Other Financing Sources	\$5,107,163,279		\$5,335,878,423		\$5,497,434,920		\$5,658,815,642		\$5,844,127,047		

**TABLE 9
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2003 THROUGH 2007**

	2003		2004		2005		2006		2007		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GOVERNMENTAL FUND EXPENDITURES											
General Government											
Current Expenditures	387,573,126	9.3%	353,108,692	8.2%	383,049,803	8.6%	410,210,364	8.5%	401,225,186	8.4%	3.5%
Capital Outlay	56,787,878	1.4%	38,714,219	0.9%	46,319,077	1.0%	71,381,036	1.5%	37,521,948	0.8%	-33.9%
Public Safety											
Current Expenditures	836,383,892	20.0%	903,638,297	21.0%	960,380,567	21.4%	1,017,469,882	21.1%	1,071,976,988	22.4%	28.2%
Capital Outlay	88,122,148	2.1%	62,832,038	1.5%	74,868,077	1.7%	77,560,005	1.6%	83,876,625	1.7%	-4.8%
Streets and Highways											
Current Expenditures	302,897,124	7.2%	318,997,900	7.4%	328,096,863	7.3%	352,178,368	7.3%	386,321,345	8.1%	27.5%
Capital Outlay	585,927,999	14.0%	654,999,959	15.2%	666,567,782	14.9%	803,204,110	16.7%	726,105,529	15.1%	23.9%
Sanitation											
Current Expenditures	13,065,596	0.3%	19,127,820	0.4%	22,737,619	0.5%	21,886,334	0.5%	18,353,174	0.4%	40.5%
Capital Outlay	67,806	0.0%	1,345,574	0.0%	3,308,880	0.1%	710,888	0.0%	394,508	0.0%	481.8%
Health											
Current Expenditures	33,506,590	0.8%	23,435,584	0.5%	23,317,228	0.5%	24,725,730	0.5%	24,748,228	0.5%	-26.1%
Capital Outlay	31,357	0.0%	156,197	0.0%	114,705	0.0%	---	---	24,075	0.0%	-23.2%
Libraries											
Current Expenditures	62,292,694	1.5%	62,162,507	1.4%	64,675,112	1.4%	76,346,611	1.6%	78,238,851	1.6%	25.6%
Capital Outlay	32,742,344	0.8%	98,444,750	2.3%	60,282,585	1.3%	53,703,256	1.1%	28,035,470	0.6%	-14.4%
Parks and Recreation											
Current Expenditures	273,983,028	6.5%	293,393,227	6.8%	333,579,868	7.4%	346,814,464	7.2%	353,444,322	7.4%	29.0%
Capital Outlay	125,742,969	3.0%	106,807,710	2.5%	99,823,818	2.2%	130,151,919	2.7%	149,134,573	3.1%	18.6%
Housing/Economic Development											
Current Expenditures	293,426,598	7.0%	288,597,583	6.7%	330,324,432	7.4%	334,027,512	6.9%	332,776,953	6.9%	13.4%
Capital Outlay	99,511,687	2.4%	85,987,542	2.0%	79,366,239	1.8%	119,600,908	2.5%	91,179,617	1.9%	-8.4%
Conservation of Natural Resources											
Current Expenditures	3,440,587	0.1%	1,680,376	0.0%	1,952,326	0.0%	2,450,128	0.1%	3,154,880	0.1%	-8.3%
Capital Outlay	229,918	0.0%	65,562	0.0%	81,012	0.0%	69,137	0.0%	161,393	0.0%	-29.8%
Airport											
Current Expenditures	8,626,771	0.2%	8,808,322	0.2%	10,230,555	0.2%	15,906,385	0.3%	12,198,955	0.3%	41.4%
Capital Outlay	24,592,193	0.6%	32,607,698	0.8%	42,888,628	1.0%	18,994,453	0.4%	22,838,756	0.5%	-7.1%
Transit											
Current Expenditures	13,105,271	0.3%	13,815,130	0.3%	14,491,543	0.3%	14,769,985	0.3%	16,035,681	0.3%	22.4%
Capital Outlay	9,748,079	0.2%	7,096,100	0.2%	5,629,683	0.1%	5,060,064	0.1%	6,071,074	0.1%	-37.7%
Unallocated Insurance											
All Other Unallocated	10,347,688	0.2%	10,008,657	0.2%	10,641,848	0.2%	11,124,179	0.2%	13,260,046	0.3%	28.1%
Current Expenditures	36,932,722	0.9%	32,217,322	0.7%	44,444,706	1.0%	29,342,396	0.6%	61,458,039	1.3%	66.4%
Capital Outlay	40,244,505	1.0%	32,279,448	0.8%	26,075,679	0.6%	13,813,780	0.3%	8,487,763	0.2%	-78.9%
Capital Outlay for Enterprise Funds											
Debt Service	99,925,941	2.4%	77,093,962	1.8%	89,391,420	2.0%	124,245,699	2.6%	104,497,577	2.2%	4.6%
Principal Payments	526,541,315	12.6%	546,509,464	12.7%	525,626,668	11.7%	499,786,519	10.4%	508,696,643	10.6%	-3.4%
Interest and Fiscal Charges	218,907,410	5.2%	227,152,665	5.3%	231,678,097	5.2%	238,498,016	5.0%	255,663,470	5.3%	16.8%
<i>Total Current Expenditures</i>	2,275,581,687	54.4%	2,328,991,417	54.1%	2,527,922,470	56.4%	2,657,252,338	55.2%	2,773,192,648	57.8%	21.9%
<i>Total Capital Outlay</i>	1,163,674,824	27.8%	1,198,430,759	27.9%	1,194,717,585	26.7%	1,418,495,255	29.5%	1,258,328,908	26.2%	8.1%
<i>Total Debt Service</i>	745,448,725	17.8%	773,662,129	18.0%	757,304,765	16.9%	738,284,535	15.3%	764,360,113	15.9%	2.5%
Total Expenditures	\$4,184,705,236	100.0%	\$4,301,084,305	100.0%	\$4,479,944,820	100.0%	\$4,814,032,128	100.0%	\$4,795,881,669	100.0%	
Other Financing Uses											
Debt Redemption - Refunded Bonds	117,461,194		120,677,028		182,897,422		117,382,198		55,240,084		
Other Financing Uses	7,300,787		5,158,282		9,577,004		3,217,924		3,634,943		
Transfers to Enterprise Funds	92,734,180		88,866,848		88,866,848		86,529,214		76,114,334		
Transfers to Governmental Funds	617,521,394		658,234,328		667,138,356		638,499,312		671,186,656		
Total Expenditures & Other Financing Uses	\$5,019,722,791		\$5,181,376,811		\$5,428,424,450		\$5,659,660,776		\$5,602,057,686		

**TABLE 10
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2007**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION		PERCENT INCREASE (DECREASE)
	AMOUNT		AMOUNT		AMOUNT		AMOUNT		AMOUNT		
	%	%	%	%	%	%	%	%	%	%	
Population (2007 Demographer's Pop. Estimates)	761,128	1,764,601	598,886	712,472	3,837,087 *	3,822,657					
REVENUES											
Property Taxes	\$334,461,474	\$623,200,097	\$198,670,662	\$237,261,635	\$1,393,593,868	\$1,264,165,578	32.4%	32.7%	31.2%	10.2%	
Tax Increments	117,858,027	99,190,563	31,416,388	32,570,575	281,035,553	240,361,632	8.9%	6.1%	5.9%	16.9%	
Franchise Taxes	26,077,689	25,180,874	12,645,268	8,690,585	72,594,416	96,120,516	2.0%	1.6%	2.4%	-24.5%	
Local Sales Tax	83,347,178	19,897,374	5,430,922	5,729,543	114,405,017	110,781,766	6.3%	2.2%	2.7%	3.3%	
Hotel/Motel Taxes	13,184,878	16,850,677	1,093,047	1,126,127	32,254,729	29,452,105	1.0%	0.2%	0.7%	9.5%	
Gravel and Gambling Taxes	236,673	519,525	108,373	54,141	918,172	1,127,342	0.0%	0.0%	0.0%	-18.5%	
Special Assessments	44,049,158	129,372,758	32,521,429	63,405,801	269,349,146	268,035,846	3.3%	8.0%	6.6%	0.5%	
Licenses and Permits	37,307,061	65,475,572	16,634,207	23,464,083	142,880,923	158,827,360	2.8%	2.9%	3.9%	-10.0%	
Intergovernmental Revenues											
Federal Grants	52,981,025	6,100,523	2,061,045	2,832,717	63,975,310	48,941,642	4.0%	0.4%	1.5%	30.7%	
Community Development Block Grants	37,859,846	33,852,463	12,699,928	17,725,972	102,138,209	111,827,045	2.9%	2.2%	2.4%	-8.7%	
All Other	10,764,171	27,322,695	11,643,675	14,788,081	64,518,622	50,733,772	11.7%	11.1%	9.3%	-0.5%	
State Grants											
Local Government Aid	155,209,377	69,611,646	63,762,344	85,413,482	373,996,849	375,836,436	0.8%	2.0%	1.3%	27.2%	
Market Value Credit	10,764,171	27,322,695	11,643,675	14,788,081	64,518,622	50,733,772	0.8%	0.5%	0.1%	117.0%	
Taconnite Relief and Aids	1,365,900	1,448,260	795,685	781,810	4,391,655	4,808,647	0.1%	0.1%	0.1%	-8.7%	
PERA Aids	10,909,370	70,244,002	21,286,240	15,702,701	118,142,313	141,543,682	0.8%	3.7%	3.5%	-16.5%	
Highways	121,733,370	58,421,469	25,084,052	40,391,562	245,630,453	249,955,240	9.2%	4.4%	6.2%	-1.7%	
All Other	2,525,724	15,755,405	7,874,226	4,491,304	30,646,659	33,084,577	0.2%	0.6%	0.8%	-7.4%	
County Grants	16,314,982	15,443,403	11,527,511	5,369,042	48,654,938	35,943,825	1.2%	2.0%	0.9%	35.4%	
Local Unit Grants	\$409,663,765	\$298,199,866	\$159,857,120	\$194,153,330	\$1,061,874,081	\$1,057,181,458	30.9%	18.4%	26.5%	0.4%	
Total Intergovernmental Revenues	\$49,813,228	\$26,237,973	\$6,996,652	\$9,332,516	\$92,380,369	\$84,410,388	3.8%	1.6%	2.2%	9.4%	
Departmental Fees and Service Charges	21,859,387	14,243,014	9,758,095	17,268,514	61,309,011	59,006,095	1.6%	0.8%	1.5%	3.9%	
General Government	4,019,397	24,474,698	1,000,966	4,413,441	38,787,243	42,826,573	0.3%	1.5%	1.1%	-9.4%	
Public Safety	1,298,912	2,622,777	973,498	329,235	6,969,376	9,218,889	0.1%	0.3%	0.2%	-24.4%	
Streets and Highways	22,469,803	44,858,621	13,205,403	16,000,211	96,534,038	94,301,389	1.7%	2.8%	2.3%	-1.2%	
Sanitation (Refuse Collection)	---	\$4,850,405	1,283,626	2,088,974	8,223,005	7,504,824	---	0.2%	0.2%	9.6%	
Libraries	---	2,911,611	301,604	242,538	3,455,753	3,842,632	---	0.1%	0.1%	-10.1%	
Parks and Recreation	---	129,752	328,643	399,858	858,253	830,775	---	0.1%	0.0%	3.3%	
Airport	---	28,069,574	11,780,535	21,520,566	96,411,662	85,693,250	---	2.0%	2.1%	12.5%	
Transit	---	---	---	---	---	---	---	---	---	---	
Cemetery	---	---	---	---	---	---	---	---	---	---	
All Other	35,040,987	28,069,574	11,780,535	21,520,566	96,411,662	85,693,250	2.6%	2.0%	2.3%	0.0%	
Total Fees and Service Charges	\$134,501,715	\$145,218,891	\$52,440,567	\$75,631,459	\$407,792,652	\$390,533,452	10.1%	9.1%	9.6%	4.4%	
Fines and Forfeits	14,084,475	16,168,134	4,740,341	5,868,616	40,861,566	36,882,009	1.1%	0.8%	0.9%	10.8%	
Interest Earnings	49,325,227	109,128,434	32,465,316	39,721,085	230,640,062	177,629,710	3.7%	5.4%	4.4%	29.8%	
All Other Revenues	62,001,497	74,981,070	27,769,500	43,857,081	208,609,148	226,356,156	4.7%	6.0%	5.6%	-7.8%	
Total Revenues	\$1,326,098,817	\$1,623,383,835	\$575,793,140	\$731,534,061	\$4,256,809,853	\$4,057,454,930	100.0%	100.0%	100.0%	4.9%	
PERCENT OF TOTAL REVENUES	31.2%	38.1%	13.5%	17.2%	100.0%	100.0%					
Other Financing Sources											
Borrowing	\$83,920,549	\$278,931,946	\$124,294,832	\$204,116,854	\$691,264,181	\$725,553,876	---	---	---	---	
Bonded Indebtedness	---	7,876,981	1,059,063	10,288,233	19,224,277	30,494,734	---	---	---	---	
Other Long-term Indebtedness	---	375,490	148,305	1,021,168	1,544,963	13,242,212	---	---	---	---	
Short-term Indebtedness	---	---	---	---	---	---	---	---	---	---	
Total Borrowing	\$83,920,549	\$287,184,417	\$125,502,200	\$215,426,255	\$712,033,421	\$769,290,822	---	---	---	---	
Other Financing Sources	33,887	23,316,779	2,704,111	6,324,768	32,379,545	26,761,556	---	---	---	---	
Transfers from Enterprise Funds	53,965,389	60,949,411	25,958,368	30,844,404	171,717,572	166,809,022	---	---	---	---	
Transfers from Governmental Funds	225,802,363	233,912,173	95,328,021	116,144,099	671,186,656	638,499,312	---	---	---	---	
Total Revenues & Other Financing Sources	\$1,689,821,005	\$2,228,746,615	\$825,285,840	\$1,100,273,587	\$5,844,127,047	\$5,658,815,642	---	---	---	---	

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

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**TABLE 12
GOVERNMENTAL FUND REVENUES AND EXPENDITURES - FIVE-YEAR CHANGE
CITIES UNDER 2,500 IN POPULATION
FOR THE YEARS ENDED DECEMBER 31, 2003 THROUGH 2007**

	2003		2004		2005		2006		2007		5-YEAR CHANGE	2006/07 CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
REVENUES												
Taxes	\$99,929,140	28.5%	\$109,316,179	30.1%	\$117,636,024	30.4%	\$126,885,121	30.2%	\$133,954,613	31.0%	34.0%	5.6%
Special Assessments	20,693,253	5.9%	19,899,010	5.5%	21,551,900	5.6%	21,251,055	5.1%	21,870,763	5.1%	5.7%	2.9%
Licenses and Permits	8,140,640	2.3%	9,265,495	2.6%	9,848,296	2.5%	9,715,643	2.3%	8,168,826	1.9%	0.3%	-15.9%
Intergovernmental Revenues												
Federal Grants	\$17,351,885	5.0%	\$25,600,586	7.0%	\$29,288,922	7.6%	\$25,749,853	6.1%	\$23,648,320	5.5%	36.3%	-8.2%
State Grants	115,998,557	33.1%	108,909,619	30.0%	114,023,092	29.5%	135,578,152	32.3%	140,957,788	32.6%	21.5%	4.0%
County Grants	2,637,422	0.8%	3,024,378	0.8%	2,760,818	0.7%	3,848,270	0.9%	4,192,278	1.0%	59.0%	8.9%
Local Units Grants	1,547,472	0.4%	1,331,595	0.4%	1,364,549	0.4%	3,049,943	0.7%	5,381,793	1.2%	247.8%	76.5%
Total Intergovernmental Revenues	\$137,535,336	39.3%	\$138,866,178	38.2%	\$147,437,381	38.1%	\$168,236,218	40.1%	\$174,180,179	40.3%	26.6%	3.5%
Charges for Services	35,502,740	10.1%	40,066,843	11.0%	40,081,613	10.4%	39,429,501	9.4%	39,887,821	9.2%	12.4%	1.2%
Fines and Forfeits	2,106,011	0.6%	2,260,805	0.6%	2,373,814	0.6%	2,601,409	0.6%	2,705,767	0.6%	28.5%	4.0%
Interest Earnings	7,273,636	2.1%	6,388,191	1.8%	9,063,447	2.3%	13,837,159	3.3%	16,135,370	3.7%	121.8%	16.6%
All Other Revenues	39,078,230	11.2%	37,194,729	10.2%	38,877,432	10.0%	37,560,395	9.0%	35,702,876	8.3%	-8.6%	-4.9%
Total Revenues	\$350,258,986	100.0%	\$363,257,430	100.0%	\$386,871,907	100.0%	\$419,506,501	100.0%	\$432,606,215	100.0%	23.5%	3.1%
Other Financing Sources												
Borrowing	106,704,957		119,926,855		116,981,781		108,625,377		106,363,128		-0.3%	-2.1%
Other Sources	1,588,632		5,812,814		6,195,824		4,929,064		6,021,932		279.1%	22.2%
Transfers from Enterprise Funds	19,227,007		20,300,222		19,958,245		24,875,761		31,030,420		61.4%	24.7%
Transfers from Governmental Funds	34,729,774		39,079,720		41,256,574		43,269,382		55,378,481		59.5%	28.0%
Total Revenues & Other Financing Sources	\$512,509,356		\$548,377,041		\$571,264,331		\$601,206,085		\$631,400,176		23.2%	5.0%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)												
General Government	\$63,078,559	13.9%	\$69,169,944	14.6%	\$76,580,296	15.5%	\$86,600,518	16.1%	\$81,373,630	15.6%	29.0%	-6.0%
Public Safety	86,308,401	19.0%	98,570,272	20.7%	100,249,617	20.2%	103,619,580	19.3%	105,805,130	20.3%	22.6%	2.1%
Streets and Highways	103,874,045	22.9%	102,502,258	21.6%	112,077,944	22.6%	130,187,422	24.2%	134,717,860	25.9%	29.7%	3.5%
Sanitation	4,489,767	1.0%	4,315,353	0.9%	4,365,759	0.9%	14,524,755	2.7%	4,501,941	0.9%	0.3%	-69.0%
Health	175,744	0.0%	227,839	0.0%	247,113	0.0%	724,674	0.1%	369,917	0.1%	110.5%	-49.0%
Libraries	6,806,314	1.5%	5,584,943	1.2%	5,965,657	1.2%	6,492,363	1.2%	7,167,247	1.4%	5.3%	10.4%
Parks and Recreation	25,765,321	5.7%	27,281,889	5.7%	28,415,252	5.7%	35,619,107	6.6%	35,733,836	6.9%	38.7%	0.3%
Housing and Economic Development	36,437,292	8.0%	42,215,991	8.9%	43,657,385	8.8%	35,217,728	6.6%	35,424,869	6.8%	-2.8%	0.6%
Airports	3,739,739	0.8%	4,212,072	0.9%	7,004,708	1.4%	5,522,842	1.0%	5,610,256	1.1%	50.0%	1.6%
All Other Expenditures	10,543,584	2.3%	9,337,941	2.0%	11,032,174	2.2%	13,680,159	2.5%	10,953,047	2.1%	3.9%	-19.9%
Capital Outlay for Enterprise Funds	32,657,694	7.2%	29,617,140	6.2%	25,202,184	5.1%	26,476,396	4.9%	10,541,208	2.0%	-67.7%	-60.2%
Debt Service	79,957,928	17.6%	82,314,879	17.3%	80,679,056	16.3%	78,713,671	14.6%	88,484,137	17.0%	10.7%	12.4%
Total Expenditures	\$453,834,388	100.0%	\$475,350,521	100.0%	\$495,477,145	100.0%	\$537,379,215	100.0%	\$520,683,078	100.0%	14.7%	-3.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	8,815,410		4,315,057		4,000,017		2,918,527		3,861,787		-56.2%	
Other Financing Uses	558,265		1,484,037		2,794,518		1,956,332		2,847,854		410.1%	
Transfers to Enterprise Funds	6,731,248		7,795,157		9,364,504		10,022,323		12,008,858		78.4%	
Transfers to Governmental Funds	34,729,774		39,079,720		41,256,574		43,272,686		55,372,481		59.4%	
Total Expenditures & Other Financing Uses	\$504,669,085		\$528,024,492		\$552,892,758		\$595,549,083		\$594,774,058		17.9%	

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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, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues						Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds	Governmental Funds										
Ada	313,224	80,634	15,896	455	830,570	12,040	843,065	263,267	10,494	108,745	269,927	1,905,252	---	10,612	327,110	116,000	2,358,974		
Adams	152,707	5,851	1,431	---	271,889	---	271,889	100,241	7,746	23,528	18,989	582,382	---	350	3,647	38,300	624,679		
Adrian	302,520	12,352	13,057	---	479,687	---	479,687	117,995	3,772	35,847	34,801	1,000,031	1,031,206	---	120,621	291,114	2,442,972		
Afton	1,365,217	---	133,961	---	91,085	8,522	99,607	4,554	34,339	87,761	3,619	1,729,058	---	---	---	115,544	1,844,602		
Aitkin	801,366	16,477	47,365	400,798	710,268	205,036	1,316,102	167,786	16,769	126,075	427,993	2,919,933	1,536,061	---	308,652	992,512	5,757,158		
Akeley	137,061	56,280	1,770	---	92,519	---	92,519	66,323	10,556	1,127	33,934	399,570	77,000	---	35,000	---	511,570		
Albany	795,746	500,112	59,050	---	622,391	7,863	630,254	73,376	16,350	161,705	67,684	2,304,277	2,807,548	---	3,228,834	133,700	8,474,359		
Albert Lea	5,588,825	1,040,029	256,143	761,951	8,966,324	444,763	10,173,038	709,708	103,143	1,274,399	886,309	20,031,594	2,400,000	---	---	1,210,748	23,642,342		
Alberta	42,800	5,495	900	---	32,343	150	32,493	12,679	---	2,260	58	96,685	---	---	---	455	97,140		
Albertville	2,322,488	691,833	283,287	527,887	174,815	14,854	717,556	2,150,160	3,450	399,565	240,929	6,809,268	3,235,000	129,854	2,786	2,131,264	12,308,172		
Alden	148,889	50,144	995	---	194,387	---	194,387	40,290	277	36,699	18,592	490,273	300,000	2,940	---	1,147	794,360		
Aldrich	4,585	---	8,804	---	5,193	---	5,193	25	---	29	1,130	19,766	---	---	---	---	19,766		
Alpha	31,708	---	---	32,974	48,170	---	81,144	12,178	---	1,380	20,483	146,893	---	---	---	9,070	155,963		
Altura	63,801	---	6,657	---	57,583	27,448	85,031	94,822	---	27,951	32,560	310,822	---	---	---	---	310,822		
Alvarado	22,748	39,435	1,910	19,550	52,256	2,943	74,749	---	293	3,514	54,481	197,130	---	---	40,000	---	237,130		
Amboy	161,861	---	1,228	291,401	164,303	600	456,304	38,471	---	19,326	12,966	690,156	---	---	---	158,830	848,986		
Andover	10,492,471	3,342,039	475,893	49,379	1,465,564	129,971	1,644,914	2,978,372	101,445	1,962,379	650,098	21,647,611	7,625,000	706,386	492,954	2,425,081	32,897,032		
Annandale	1,228,414	407,530	98,129	---	500,625	1,000	501,625	516,358	24,518	54,486	92,381	2,923,441	---	165,647	65,000	1,467,274	4,621,362		
Anoka	8,525,405	466,247	368,507	18,317	2,079,563	---	2,097,880	900,529	210,328	827,086	11,318	13,407,300	---	---	555,000	692,500	14,654,800		
Apple Valley	21,990,232	2,384,730	1,094,222	---	2,328,594	16,146	2,344,740	2,585,422	339,819	2,102,608	484,159	33,325,932	9,883,517	106,442	---	20,100,223	63,416,114		
Appleton	715,095	95,796	17,436	142,315	1,036,852	---	1,179,167	285,543	14,375	44,303	63,894	2,415,609	1,020,000	18,107	70,000	---	3,523,716		
Arco	16,019	---	1,210	---	27,694	---	27,694	950	---	2,992	3,669	52,534	---	---	---	---	52,534		
Arden Hills	3,170,605	493,986	365,185	---	253,431	256	253,687	343,180	28,653	475,753	1,369,401	6,500,450	---	---	---	734,441	7,234,891		
Argyle	84,265	53,108	1,011	22,365	224,221	12,883	259,469	43,121	518	6,886	47,031	495,409	---	---	30,000	37,165	562,574		

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources					
	Taxes	Special Assessments	Licenses and Permits	Federal Grants			State Grants		Local Grants		Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues		Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds
				Federal Grants	State Grants	Local Grants	Total	Total	Total											
Arlington	637,713	158,073	41,814	---	867,485	---	867,485	198,112	10,143	129,407	145,680	2,188,427	---	---	290,601	---	---	---	---	2,479,028
Ashby	96,645	34,505	3,110	---	149,336	500	149,836	126,814	1,841	13,917	40,835	467,503	---	---	654	---	---	1,096	---	469,253
Askov	77,234	---	2,451	---	80,668	---	175,099	23,465	---	5,140	23,915	307,304	---	---	---	---	---	---	---	307,304
Atwater	268,671	89,142	19,721	---	348,883	---	441,508	120,740	8,879	57,753	12,589	1,019,003	---	850	42,500	6,000	---	---	---	1,068,353
Audubon	132,153	144,897	2,284	---	129,399	---	129,399	309,310	2,791	36,073	66,208	823,115	1,437,390	---	36,100	11,500	---	---	---	2,308,105
Aurora	603,584	21,719	27,815	---	989,549	96,008	1,085,557	34,981	16,981	30,188	53,766	1,874,591	---	65,000	113,816	200,185	---	---	---	2,253,592
Austin	4,508,101	915,311	419,041	2,175,079	9,729,262	199,572	12,103,913	704,294	234,564	886,407	686,613	20,458,244	---	---	1,592,896	1,594,532	---	---	---	23,645,672
Avoca	22,977	83	60	3,679	34,424	---	38,103	2,991	---	39	11,272	75,525	---	---	19,244	---	---	---	---	94,769
Avon	786,915	168,467	49,171	3,492	313,981	48,816	366,289	127,323	24,680	246,710	227,961	1,997,516	7,469,735	---	---	66,755	---	---	---	9,534,006
Babbitt	460,567	---	5,639	---	1,093,632	2,714	1,096,346	448,888	7,670	81,592	139,620	2,240,322	---	65,827	---	383,797	---	---	---	2,689,946
Backus	79,734	---	1,889	19,681	47,880	62,117	129,678	9,712	528	5,696	61,533	288,770	---	---	10,000	---	---	---	---	298,770
Badger	55,589	---	6,139	---	120,325	---	120,325	13,881	---	5,429	22,877	224,240	---	---	16,000	---	---	---	---	240,240
Bagley	325,256	160,471	8,316	---	557,871	---	557,871	74,074	6,734	27,058	169,147	1,328,927	820,000	29,316	37,592	70,000	113,033	---	---	2,216,209
Balaton	113,129	---	1,462	---	244,669	---	244,669	250,508	1,058	48,044	94,711	753,581	---	102,974	70,000	113,033	---	---	---	1,039,588
Barnesville	403,538	219,527	21,817	22,089	578,567	---	600,656	38,371	9,059	91,502	45,507	1,429,977	---	---	868,299	316,632	---	---	---	2,614,908
Barnum	109,183	2,303	2,370	27,203	139,916	6,999	174,118	5,342	---	11,607	6,378	311,301	---	---	13,000	9,532	---	---	---	333,833
Barrett	184,210	61,946	2,635	119,242	93,827	---	213,069	70,379	---	5,233	47,203	584,675	---	55,179	---	---	---	---	---	639,854
Barry	7,242	---	---	---	3,207	---	3,207	---	---	4,249	249	14,947	---	---	---	---	---	---	---	14,947
Battle Lake	383,013	22,798	7,839	---	161,833	2,132	163,965	5,679	3,253	31,057	38,396	656,000	---	122,606	20,000	39,501	---	---	---	838,107
Baudette	194,363	---	3,475	417,026	404,985	15,326	837,337	12,624	11,109	19,072	3,724	1,081,704	---	---	285,130	---	---	---	---	1,366,834
Baxter	7,282,578	4,483,790	311,598	100,306	981,485	31,000	1,112,791	816,331	104,511	693,913	169,080	14,974,592	3,451,940	3,902	---	2,173,114	---	---	---	20,603,548
Bayport	995,195	75,673	143,163	---	1,004,077	118,486	1,122,563	348,550	53,745	503,471	294,731	3,537,091	---	4,500	115,844	241,467	---	---	---	3,898,902
Beardsley	31,710	552	1,075	57,851	86,428	---	144,279	22,718	154	5,392	10,053	215,933	---	---	---	86,802	---	---	---	302,735
Beaver Bay	211,415	19,832	18,626	---	45,679	---	45,679	---	---	9,607	27,054	332,213	28,135	---	13,000	---	---	---	---	373,348

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Beaver Creek	95,386	7,957	876	---	69,487	5,885	75,372	10,437	423	3,991	6,752	201,194	---	411,737	50,000	10,944	673,875
Becker	5,274,969	303,577	113,625	---	239,167	2,987	242,154	1,212,511	20,207	1,246,617	204,542	8,618,202	---	63,489	58,506	6,004,284	14,744,481
Bejuig	3,403	7,039	3,530	---	19,987	---	19,987	40	---	55	177	34,231	---	---	---	---	34,231
Belgrade	248,936	76,753	4,355	2,256	259,573	---	261,829	69,115	12,878	46,774	33,349	753,989	345,000	78,300	---	32,600	1,209,889
Belle Plaine	3,063,706	757,235	340,407	---	1,176,638	10,000	1,186,638	413,868	91,862	284,202	153,993	6,291,911	694,980	---	40,000	3,373,721	10,400,612
Bellechester	14,782	---	2,891	---	25,263	---	25,263	16,043	---	1,446	6,417	66,842	---	---	---	---	66,842
Bellingham	14,380	---	985	---	79,817	---	79,817	30,169	---	1,388	4,181	130,920	---	55,000	---	---	185,920
Beltrami	12,553	---	80	---	30,824	---	30,824	8,725	---	1,705	2,663	56,550	---	---	---	6,000	62,550
Belview	56,996	---	2,646	96,854	125,693	---	222,547	15,310	---	21,713	20,309	339,521	---	5,000	55,201	---	399,722
Bemidji	4,593,553	419,417	609,169	511,859	6,077,760	128,826	6,718,445	1,140,309	272,194	648,464	1,727,034	16,128,585	4,810,000	---	4,019,514	6,472,776	31,430,875
Bena	8,012	---	1,525	---	24,204	---	24,204	7,485	32	435	7,419	49,112	---	---	---	---	49,112
Benson	685,488	19,502	34,798	79,891	2,130,981	---	2,210,872	481,311	26,053	139,348	407,771	4,005,143	---	14,300	150,312	179,370	4,349,125
Bertha	35,683	1,450	245	---	154,926	---	154,926	41,752	1,288	31,114	9,032	275,490	---	165	---	---	275,655
Bethel	251,927	1,861	20,601	---	48,965	13,397	62,362	7,698	2,284	17,489	4,423	368,645	---	---	---	---	368,645
Big Falls	61,732	---	386	169,114	81,215	22,318	272,647	27,417	---	19,001	65,625	446,808	---	---	6,000	6,086	458,894
Big Lake	3,420,075	820,105	497,696	175,806	1,667,720	75,200	1,918,726	397,189	60,941	503,466	242,039	7,860,237	4,118,703	2,805	1,181,447	437,613	13,600,805
Bigelow	26,400	61	1,030	---	62,677	---	62,677	37,646	---	3,547	6,457	137,818	---	---	---	---	137,818
Bigfork	98,284	3,074	1,885	21,142	184,684	6,000	211,826	101,934	790	5,205	59,514	482,512	---	---	5,985	19,779	508,276
Bingham Lake	56,567	---	2,667	---	34,529	---	34,529	120	---	9,953	18,576	122,412	---	---	14,567	---	136,979
Birchwood	329,190	---	21,475	---	14,655	1,500	16,155	181,330	942	23,903	40,945	613,940	---	---	53,488	63,501	730,929
Bird Island	250,393	3,370	13,758	---	493,092	---	493,092	22,318	2,496	68,031	124,091	977,549	295,000	7,053	---	15,720	1,295,322
Biscay	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Biwabik	637,225	6,846	67,353	28,313	591,815	7,038	627,166	112,281	7,751	29,236	55,754	1,543,612	68,535	14,075	---	9,438	1,635,660
Blackduck	223,340	4,562	6,051	---	309,342	---	309,342	84,122	2,638	38,412	107,642	776,109	---	---	53,406	71,143	900,658

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Blaine	20,720,799	2,033,199	2,145,265	33,799	2,556,168	492,010	3,081,977	3,674,353	342,137	3,111,160	1,673,399	36,782,289	9,700,000	2,767,113	5,187,578	4,409,537	58,846,517	
Blomkest	29,013	1,387	1,671	---	34,051	16,050	50,101	15,155	---	6,821	15,528	119,676	---	---	---	4,500	124,176	
Blooming Prairie	626,728	100,128	9,244	---	1,023,665	5,196	1,028,861	74,236	17,955	80,106	49,862	1,987,120	500,004	3,950	22,458	246,268	2,759,800	
Bloomington	61,327,304	2,048,460	4,562,365	6,092,118	8,556,657	3,757,411	18,406,186	3,711,301	1,375,256	9,226,230	17,735,034	118,392,136	36,139,428	---	---	10,420,402	164,951,966	
Blue Earth	1,516,187	109,229	40,975	64,088	1,551,298	47,744	1,663,130	365,744	21,343	298,752	915,814	4,931,174	---	14,682	10,000	1,603,085	6,558,941	
Bluffton	28,389	---	2,286	58,209	37,097	---	95,306	6,336	---	1,698	21,626	155,641	---	---	---	400	156,041	
Bock	16,585	957	6,227	---	14,852	---	14,852	---	---	1,633	1,918	42,172	---	---	---	9,683	51,855	
Borup	4,842	---	1,212	---	17,725	---	17,725	150	---	1,105	6,390	31,424	---	---	7,917	---	39,341	
Bovey	151,769	---	2,073	---	566,556	393,670	960,226	84,233	6,180	5,077	40,477	1,250,035	60,000	70,962	---	559,970	1,940,967	
Bowlus	23,384	522	4,270	---	47,935	1,605	49,540	53,771	274	2,983	16,356	151,100	---	---	35,000	---	186,100	
Boy River	1,733	---	1,500	---	3,949	---	3,949	---	---	---	394	7,576	---	---	---	---	7,576	
Boyd	59,101	---	1,812	---	85,939	---	85,939	34,508	6,350	5,904	20,131	213,745	---	---	---	---	213,745	
Braham	408,788	4,446	23,856	---	538,246	2,299	540,545	86,977	27,111	38,256	7,737	1,137,716	---	---	15,000	---	1,152,716	
Brainerd	4,505,315	608,910	332,312	945,098	5,506,494	490,984	6,942,576	2,279,035	322,149	374,616	1,510,563	16,875,476	6,473,312	---	20,242	5,835,226	29,204,256	
Brandon	123,982	119,639	1,850	---	129,106	---	129,106	31,102	310	18,602	206,362	630,953	735,000	---	45,000	9,529	1,420,482	
Breckenridge	578,287	175,035	35,750	46,661	2,463,172	---	2,509,833	511,053	28,204	119,307	222,934	4,180,403	---	---	---	13,412	4,193,815	
Breezy Point	1,454,957	473,201	138,830	---	100,071	12,000	112,071	63,875	24,621	105,874	67,456	2,440,885	1,900,000	---	27,649	316,000	4,684,534	
Brewster	104,847	4,947	1,333	75,050	144,201	---	219,251	67,470	120	9,727	5,809	413,504	---	---	7,200	---	420,704	
Bricelyn	105,501	---	903	---	156,196	1,171	157,367	30,502	---	18,508	17,594	330,175	---	---	---	9,033	339,208	
Brook Park	10,291	---	3,810	---	31,207	---	31,207	15,955	---	194	8,547	70,004	---	---	---	---	70,004	
Brooklyn Center	15,601,202	1,364,413	673,156	1,646	3,546,263	210,180	3,758,089	716,356	315,201	1,519,503	370,022	24,317,942	---	---	381,810	5,499,447	30,199,199	
Brooklyn Park	33,688,604	3,159,291	2,478,146	328,792	3,790,972	711,703	4,831,467	2,890,258	730,343	5,635,448	2,827,200	56,240,757	9,725,617	436,462	601,938	11,639,242	78,644,016	
Brooks	25,026	---	4,184	---	24,173	---	24,173	19,109	285	16,314	24,075	113,166	---	1,650	---	---	114,816	
Brookston	312	---	800	---	23,182	---	23,182	---	---	18	570	24,882	---	---	---	---	24,882	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers In			Total Revenues & Other Sources	
				Federal Grants	State Grants	Local Grants	Total	Borrowing						Enterprise Funds	Governmental Funds	Other Financing Sources		
																		Federal Grants
Brooten	141,221	37,274	10,510	152,808	226,600	2,431	381,839	48,814	2,999	32,187	54,149	708,993	---	---	---	1,200	---	710,193
Browerville	173,773	20,427	439	19,000	266,429	---	285,429	61,444	5,462	28,419	14,455	589,848	---	56,949	---	---	---	646,797
Browns Valley	161,174	5,408	3,467	228,514	904,552	---	1,133,066	90,144	4,166	13,117	149,382	1,559,924	---	75,386	307,154	---	---	1,942,464
Brownsdale	115,350	69,329	2,750	---	193,823	9,432	203,255	630	180	17,491	31,374	440,359	---	---	---	---	---	517,836
Brownsville	92,419	---	4,025	89,531	123,455	4,625	217,611	72,667	976	5,044	26,500	419,242	---	---	---	---	14,000	433,242
Brownston	222,899	60,190	4,925	---	275,375	---	275,375	100,181	6,059	61,431	62,394	793,454	39,512	34,000	17,900	---	---	884,866
Bruno	9,781	---	904	---	24,940	---	24,940	8,090	---	4,105	787	48,607	---	---	---	---	---	48,607
Buckman	20,043	3,889	3,150	---	21,002	1,604	22,606	17,098	90	3,449	19,565	89,890	---	---	---	---	---	89,890
Buffalo	3,486,153	434,591	316,554	7,672	4,800,155	---	4,807,827	2,822,044	85,419	325,508	166,454	12,444,550	140,377	1,299,856	1,349,999	80,000	---	15,314,782
Buffalo Lake	411,281	89,269	200	---	304,031	---	304,031	9,548	1,598	133,839	34,504	984,270	---	---	24,140	---	---	1,008,410
Bühl	163,240	20,671	1,232	---	608,560	120,028	728,588	123,602	3,338	37,715	48,816	1,127,202	---	10,779	165,904	17,500	---	1,321,385
Burnsville	28,298,392	1,369,782	1,689,016	223,476	3,843,239	480,030	4,546,745	4,692,612	626,978	2,515,082	202,882	43,941,489	9,685,112	852,432	8,182,731	48,441	---	62,710,205
Burtrum	7,839	---	1,990	---	25,327	---	25,327	451	---	157	13,854	49,618	---	---	---	---	---	49,618
Butterfield	39,199	---	2,381	---	182,020	10,283	192,303	62,445	---	16,724	6,399	319,451	---	---	1,875	---	---	321,326
Byron	1,756,055	269,898	99,058	88,199	302,116	---	390,315	177,630	3,416	77,226	39,465	2,813,063	475,000	---	734,437	---	---	4,022,500
Caledonia	454,747	21,523	12,588	---	917,454	17,532	934,986	313,618	11,747	33,517	56,566	1,839,292	---	295,606	127,822	---	---	2,262,720
Callaway	22,991	---	217	---	51,068	---	51,068	49,849	643	659	295,511	420,938	---	24,067	1,250,343	---	---	1,695,348
Calumet	82,887	---	1,950	---	188,804	117,504	306,308	26,455	1,036	11,069	24,425	454,130	---	68,000	---	---	---	522,130
Cambridge	4,486,361	791,226	408,883	379,988	1,790,576	148,808	2,319,372	5,814,485	34,860	560,126	186,312	14,601,625	1,333,444	653,753	1,702,777	---	---	18,291,599
Campbell	16,189	---	589	---	66,619	---	66,619	9,072	7	3,631	75,635	171,742	---	---	---	---	---	171,742
Canby	424,604	36,076	4,939	207,575	836,059	7,000	1,050,634	108,691	9,588	32,134	106,174	1,772,840	---	---	12,493	200	---	1,785,533
Cannon Falls	2,283,200	404,107	101,170	17,184	907,053	97,144	1,021,381	627,168	56,178	406,649	327,323	5,227,176	---	241,300	1,019,447	20,000	---	6,507,923
Canton	76,974	---	1,831	---	112,983	---	112,983	17,988	458	5,712	11,931	227,877	---	---	---	---	---	240,267
Carlos	93,941	79,776	4,984	---	72,752	4,505	77,257	2,074	6,571	2,590	8,619	275,812	---	---	98,022	---	---	373,834

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Carlton	184,061	15,943	11,997	66,934	288,577	16,987	372,498	132,899	5,771	45,793	38,649	807,611	---	---	17,500	---	825,111	
Carver	1,436,377	124,891	266,646	7,168	346,831	9,417	363,416	118,155	13,034	78,342	247,360	2,648,221	---	---	670,728	713,072	4,032,021	
Cass Lake	292,700	---	18,290	212,370	494,508	3,422	710,300	36,707	2,966	10,301	43,333	1,114,597	19,493	---	180,000	16,969	1,331,059	
Cedar Mills	14,636	---	1,480	---	8,722	---	8,722	---	---	654	142	25,634	---	---	269	---	25,903	
Center City	140,192	21,729	5,443	26,599	70,167	---	96,766	12,964	1,877	27,886	86,931	393,788	---	10,000	---	---	403,788	
Centerville	1,815,647	292,755	220,855	---	270,931	15,659	286,590	27,881	37,529	195,859	186,642	3,063,758	2,551,720	9,611	---	392,863	6,017,952	
Ceylon	55,888	---	1,125	---	152,677	921	153,598	45,296	---	353	6,392	262,652	---	31,005	25,058	---	318,715	
Champlin	9,899,091	397,924	300,029	6,884	1,020,825	70,106	1,097,815	10,947,346	312,340	1,268,286	141,351	24,364,182	7,105,000	202,438	144,000	1,773,713	33,589,333	
Chandler	96,581	---	75	---	85,093	---	85,093	33,529	---	17,653	15,012	247,943	---	---	4,200	44,500	296,643	
Chanhassen	9,823,635	3,922,517	2,171,558	128,074	885,538	134,422	1,148,034	738,669	145,682	1,397,746	451,854	19,799,695	3,014,744	16,740	537,564	---	23,368,743	
Chaska	10,796,726	1,923,051	466,213	475,230	1,542,627	2,946,065	4,963,922	1,551,316	68,140	1,716,513	1,064,864	22,550,745	---	---	774,948	9,772,808	33,098,501	
Chatfield	941,418	211,081	9,395	---	913,169	116,825	1,029,994	301,556	19,756	122,509	174,671	2,810,380	---	12,649	57,870	832,879	3,713,778	
Chickamaw Beach	24,656	4,572	2,074	---	4,521	---	4,521	520	---	3,664	439	40,446	---	---	---	---	40,446	
Chicago City	1,570,088	64,062	142,269	---	300,646	---	300,646	170,152	600	153,331	613,671	3,014,819	---	99,265	169,451	45,170	3,328,705	
Chisholm	1,166,575	25,311	40,859	86,560	4,087,898	278,690	4,453,148	183,795	21,299	123,480	203,552	6,218,019	671,783	95,158	---	---	6,984,960	
Chokio	45,239	---	1,761	---	151,280	---	151,280	15,502	118	7,494	17,755	239,149	18,879	15,000	---	---	273,028	
Circle Pines	2,706,855	179,065	205,348	---	189,809	142,529	332,338	113,533	33,474	347,398	24,683	3,942,694	---	---	---	1,614,200	5,556,894	
Clara City	429,068	7,910	6,149	67,481	562,232	---	629,713	42,620	15,717	71,394	235,447	1,438,018	---	35,485	25,000	192,018	1,690,521	
Claremont	221,159	---	18,448	---	201,241	---	201,241	25,507	2,913	9,074	39,516	517,858	445,500	---	89,250	---	1,052,608	
Clarissa	127,557	---	560	---	204,582	4,000	208,582	21,655	1,135	13,619	25,956	399,064	---	---	22,000	9,117	430,181	
Clarkfield	141,750	13,390	5,619	---	382,477	37,861	420,338	70,146	14,669	22,259	85,896	774,067	---	63,468	---	7,758	845,293	
Clarks Grove	62,581	26,950	3,191	---	150,175	4,500	154,675	48,734	---	16,325	4,658	317,114	---	1,137	---	---	318,251	
Clear Lake	96,327	21,827	10,293	211,375	81,063	---	292,438	170,073	1,942	12,693	34,360	639,953	---	5,137	---	11,278	656,368	
Clearbrook	160,722	46,465	2,594	---	184,830	---	184,830	169,414	3,774	4,190	45,723	617,712	---	---	50,818	33,364	701,894	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources								
	Taxes	Special Assessments	Licenses and Permits	Federal Grants			State Grants			Local Grants			Charges for Services	Fines & Forfeits		Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
				Federal Grants	State Grants	Local Grants	Federal Grants	State Grants	Local Grants	Total													
Clearwater	895,322	133,955	62,608	362,753	271,025	630,000	1,263,778	215,031	---	53,702	32,775	2,657,171	---	---	---	---	---	---	---	---	152,835	2,810,006	
Clements	37,148	---	1,570	---	51,637	---	51,637	14,068	---	8,737	23,297	136,457	---	---	---	---	---	---	---	---	---	---	136,457
Cleveland	183,300	---	16,770	---	174,123	11,885	186,008	40,633	9,006	3,645	102,640	542,002	---	---	---	---	---	---	---	---	---	---	542,002
Climax	43,283	---	336	---	61,736	50,407	112,143	7,414	433	6,262	19,661	189,532	---	---	---	---	---	---	---	---	5,000	194,532	
Clinton	34,693	---	614	---	179,569	---	179,569	34,273	---	16,138	3,485	268,772	---	---	---	---	---	---	---	---	---	---	268,772
Clitherall	1,688	---	3,805	---	22,491	---	22,491	836	---	211	4,616	33,647	---	---	---	---	---	---	---	---	---	---	33,647
Clontarf	29,266	23,141	---	---	25,652	---	25,652	---	---	---	3,414	81,473	5,000	---	---	---	---	---	---	---	---	---	86,473
Cloquet	3,138,253	123,268	165,999	631,416	2,867,870	48,877	3,548,163	1,292,973	90,990	589,792	344,620	9,294,058	160,000	---	---	---	---	---	---	115,373	501,921	10,071,352	
Coates	35,930	---	8,327	---	10,088	---	10,088	1,734	636	3,967	450	61,132	---	---	---	---	---	---	---	---	---	899	62,031
Cobden	1,250	---	3,008	---	3,003	---	3,003	88	---	145	---	7,494	---	---	---	---	---	---	---	---	---	---	7,494
Cohasset	1,984,333	3,807	13,755	---	66,667	14,422	81,089	133,904	11,856	137,750	36,676	2,403,170	---	---	---	---	---	---	---	---	---	568,234	3,130,941
Cokato	797,040	---	24,990	---	615,468	160,558	776,026	235,009	476	31,035	39,389	1,903,965	---	---	---	---	---	---	---	29,971	334,779	2,268,715	
Cold Spring	795,098	1,570,041	148,461	---	1,074,921	---	1,074,921	456,083	66,622	258,615	196,647	4,566,488	1,530,821	---	---	---	---	---	---	208,243	1,156,574	7,470,956	
Coleraine	512,399	37,587	6,015	41,171	686,981	200,004	928,156	71,995	21,593	8,498	69,495	1,655,738	1,589,294	---	---	---	---	---	---	177,290	336,903	3,766,499	
Cologne	548,014	---	68,068	---	213,999	---	213,999	241,608	1,213	122,585	237,375	1,432,862	---	---	---	---	---	---	---	---	4	1,435,866	
Columbia Heights	7,601,007	1,137,576	444,833	725,527	3,219,699	284,188	4,229,414	1,885,230	160,383	1,271,216	124,165	16,853,824	8,930,000	---	---	---	---	---	---	570,374	---	26,546,095	
Columbus	1,610,529	468,717	247,494	---	103,354	60,147	163,501	34,354	9,514	275,964	143,328	2,953,401	5,748,807	---	---	---	---	---	---	---	---	139,225	8,841,433
Comfrey	119,812	18,526	2,600	---	136,634	15,066	151,700	44,093	865	46,685	126,667	510,948	---	---	---	---	---	---	---	---	---	---	510,948
Comstock	6,652	---	---	---	17,360	---	17,360	533	---	---	313	24,858	---	---	---	---	---	---	---	---	---	---	24,858
Conger	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook	229,978	---	4,880	---	212,792	102,021	314,813	96,011	2,668	14,273	101,654	764,277	---	---	---	---	---	---	---	282,547	12,113	1,070,642	
Coon Rapids	23,562,272	3,460,049	1,155,242	460,436	4,151,613	530,901	5,142,950	2,061,091	400,630	3,470,842	1,119,502	40,372,578	---	---	---	---	---	---	---	165,698	8,817,534	59,354,723	
Corcoran	2,432,560	17,988	134,498	---	371,827	18,452	390,279	211,883	143,866	178,662	79,698	3,589,434	---	---	---	---	---	---	---	---	---	---	3,596,994
Correll	6,363	1,870	---	---	12,375	---	12,375	1,288	---	46	1,359	23,301	---	---	---	---	---	---	---	---	---	---	23,301

**Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Borrowing						Enterprise Funds	Governmental Funds	Other Financing Sources	
Cosmos	138,166	14,261	3,875	---	175,859	---	175,859	41,531	976	8,612	12,828	396,108	---	---	8,001	404,109	
Cottage Grove	12,501,900	7,322,653	1,013,351	419,944	4,072,559	174,322	4,666,825	3,446,468	223,463	2,270,917	705,595	32,151,172	---	---	2,580,150	37,002,285	
Cottonwood	357,237	76,071	5,984	---	351,385	---	351,385	109,736	3,820	36,685	70,717	1,011,635	---	90,000	---	1,189,435	
Courtland	95,438	50,691	7,528	---	91,536	---	91,536	200	---	9,777	1,713	256,883	---	---	16,754	273,637	
Cromwell	87,672	---	60	165,665	59,094	23,619	248,378	106,373	---	242	10,479	453,204	87,500	5,000	---	545,704	
Crookston	2,296,008	768,024	126,055	80,414	10,008,365	42,835	10,131,614	978,292	57,850	355,271	165,119	14,878,233	---	68,266	1,737,082	16,712,087	
Crosby	1,203,370	154,213	74,633	---	1,190,056	---	1,190,056	829,731	31,114	94,350	605,414	4,182,881	---	45,284	107,401	4,335,566	
Crosslake	2,281,387	165,528	88,417	---	110,940	25,000	135,940	576,077	23,344	88,639	74,798	3,434,130	---	247,873	379,550	4,063,166	
Crystal	9,059,372	1,453,148	653,873	31,610	3,421,681	---	3,453,291	585,665	175,386	2,411,120	504,911	18,296,766	---	20,291	9,985,981	28,639,609	
Currie	74,606	7,380	2,509	---	87,635	---	87,635	11,555	---	1,872	22,312	207,869	---	---	48,925	260,775	
Cuyuna	95,974	26,475	5,758	---	36,412	---	36,412	9,684	1,119	---	30,672	206,094	---	---	---	206,094	
Cyrus	28,439	---	165	---	91,595	---	91,595	17,274	327	7,922	20,730	166,452	---	1,400	13,563	181,415	
Dakota	85,591	---	1,237	---	52,442	---	52,442	18,844	---	333	7,103	165,350	---	---	27,580	192,930	
Dalton	31,980	---	400	48,569	64,509	---	113,078	14,909	---	901	22,401	183,669	---	---	4,592	188,261	
Danube	113,726	---	2,690	---	172,311	---	172,311	74,219	4,444	37,622	12,251	417,263	---	---	13,303	430,566	
Danvers	22,104	655	445	---	21,920	---	21,920	14,466	---	355	17,098	77,043	---	20,000	---	97,043	
Darfur	21,598	---	998	---	37,641	---	37,641	6,995	---	6,843	7,068	81,143	---	---	---	81,143	
Darwin	23,279	3,749	4,160	---	24,934	---	24,934	14,473	---	321	13,329	84,245	---	---	---	84,245	
Dassel	466,387	196,555	26,845	---	422,135	---	422,135	95,148	4,836	39,790	80,785	1,332,481	660,000	---	476,191	2,468,672	
Dawson	542,567	29,200	2,704	28,763	735,860	5,989	770,612	217,082	13,735	44,039	516,016	2,135,955	1,647,105	100,000	178,148	4,311,208	
Dayton	2,457,791	4,840,561	121,181	50,000	189,322	11,502	250,824	119,430	93,642	999,264	312,325	9,195,018	24,340,000	---	80,546	33,621,695	
De Graff	10,600	---	---	---	19,477	---	19,477	---	---	4,285	24,266	58,628	---	20,000	---	78,628	
Deephaven	1,868,197	2,890	228,658	---	81,005	9,132	90,137	410,630	42,267	119,352	44,294	2,806,425	---	18,141	---	2,824,566	
Deer Creek	42,153	320	3,695	---	80,192	942	81,134	36,801	543	6,567	13,683	184,896	---	---	---	189,912	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Governmental Funds	
Deer River	306,353	41,101	34,825	---	431,413	---	431,413	196,577	16,970	4,436	55,423	1,087,098	---	---	73,448	1,160,546
Deerwood	462,183	---	19,928	---	99,514	---	99,514	109,928	20,215	42,421	53,159	807,348	---	10,014	109,661	927,023
Delano	1,905,533	58,461	348,809	156,673	880,148	24,243	1,061,064	1,046,736	1,800	242,936	18,530	4,683,869	1,515,000	77,625	1,925,784	8,618,034
Delavan	88,781	2,013	312	---	78,582	645	79,227	32,139	713	14,025	15,707	232,917	---	---	---	232,917
Dellhi	6,754	---	1,746	---	31,792	---	31,792	385	---	178	1,460	42,315	---	---	---	82,615
Dellwood	305,522	---	46,524	---	7,746	1,075	8,821	5,783	5,300	25,106	33,541	430,597	---	---	---	430,597
Denham	5,315	---	1,800	---	943	---	943	---	---	30	69	8,157	---	---	---	8,157
Dennison	71,700	73,302	16,512	---	24,207	---	24,207	---	---	2,826	13,336	201,883	---	---	---	201,883
Dent	42,035	1,955	11,850	59,724	101,693	402	161,819	31,145	500	495	78,941	328,740	---	8,850	3,000	340,590
Detroit Lakes	2,785,275	1,443,632	54,316	336,384	2,475,849	5,859	2,818,092	1,192,201	129,100	601,215	126,363	9,150,194	4,469,918	1,117,240	470,618	15,279,739
Dexter	132,143	10,228	5,250	---	155,620	---	155,620	1,425	---	929	14,469	320,064	---	---	8,054	328,118
Dilworth	675,429	1,885,917	85,201	122,431	766,082	18,289	906,802	103,760	55,049	156,740	135,933	4,004,831	2,778,548	12,000	481,947	7,277,326
Dodge Center	1,109,965	245,475	47,307	25,555	1,001,653	31,898	1,059,106	74,999	18,628	89,262	421,804	3,066,546	3,718,676	120,794	1,676,517	8,582,533
Donaldson	5,571	---	---	---	23,143	---	23,143	2,120	---	1,258	---	32,092	---	---	---	32,092
Donnelly	30,980	7,219	200	17,871	65,253	---	83,124	20,170	262	6,840	5,204	153,999	---	34,919	---	188,918
Doran	9,477	---	---	---	13,754	---	13,754	3,110	---	1,832	305	28,478	---	---	---	28,478
Dover	116,715	6,719	12,805	29,524	116,250	---	145,774	23,107	176	9,989	48,381	363,666	---	---	61,719	425,385
Dovray	9,474	---	1,190	24,795	20,497	---	45,292	5,900	---	1,352	10,078	73,286	---	---	1,000	74,286
Duluth	37,398,061	2,941,244	1,111,727	7,679,630	43,026,165	3,087,512	53,793,307	5,995,079	1,086,304	3,908,135	10,641,263	116,875,120	10,919,594	6,714,121	22,986,116	157,494,951
Dumont	28,794	---	301	475	33,832	---	34,307	1,500	---	8,644	831	74,377	---	---	---	74,377
Dundas	900,376	27,461	213,937	---	195,642	42,945	238,587	31,603	20,953	14,630	20,581	1,468,128	---	34,574	256,761	1,759,463
Dundee	12,222	---	560	---	22,596	---	22,596	29	---	---	2,605	38,012	---	---	---	38,012
Dunnell	36,448	---	1,006	1,500	74,729	3,668	79,897	5,770	53	4,254	80,258	207,686	---	---	---	207,686
Eagan	22,799,540	2,965,644	1,621,948	6,754,640	5,807,477	633,424	13,195,541	2,753,941	319,932	1,564,115	2,496,866	47,717,527	---	26,120	4,084,012	51,863,466

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Eagle Bend	92,335	116,735	1,302	40,746	329,585	---	370,331	20,368	16,422	36,191	38,569	692,253	410,878	862	12,910	37,349	1,154,252
Eagle Lake	343,878	201,308	127,024	---	427,262	---	427,262	175,076	20,420	50,392	169,217	1,514,577	74,261	---	26,724	24,663	1,640,225
East Bethel	3,707,103	115,897	169,464	196,953	871,488	35,897	1,104,338	64,942	51,588	155,254	187,062	5,555,648	1,795,000	---	---	534,279	7,884,927
East Grand Forks	3,691,043	1,443,814	117,951	733,687	5,346,310	121,270	6,201,267	931,974	141,044	447,664	137,720	13,112,477	3,890,000	8,040	53,856	1,610,482	18,674,855
East Gull Lake	397,386	129,431	18,945	---	336,005	---	336,005	7,716	---	10,746	918	901,147	917,100	---	---	---	1,818,247
Easton	97,421	---	1,780	---	58,979	682	59,661	15,707	327	3,014	4,835	182,745	---	---	---	---	182,745
Echo	109,874	11,490	2,265	---	103,110	---	103,110	13,870	1,245	11,802	39,886	293,542	---	---	---	---	293,542
Edden Prairie	34,496,908	1,475,480	2,751,938	561,773	2,208,934	293,435	3,064,142	4,711,425	433,369	3,101,558	2,767,097	52,801,917	1,630,000	101,399	1,229,332	10,448,519	66,211,167
Edden Valley	323,531	73,324	8,066	25,000	277,667	---	302,667	72,914	8,766	42,103	184,044	1,015,415	922,911	376	---	44,021	1,982,723
Edgerton	231,422	---	3,780	---	371,074	6,819	377,893	116,921	855	33,806	56,486	821,163	---	---	267,459	---	1,088,622
Edina	29,823,449	1,750,444	2,909,521	314,351	3,384,655	---	3,699,006	2,748,709	971,486	1,581,702	581,573	44,065,890	11,735,000	66,845	1,161,200	6,129,191	63,158,126
Effie	18,568	---	2,400	259,557	475,178	---	734,735	4,650	---	13,984	6,318	780,655	---	---	---	32,458	813,113
Eitzen	76,130	---	1,765	---	71,031	---	71,031	4,060	278	1,576	9,401	164,241	---	---	---	---	164,241
Elba	19,962	12,620	4,871	37,480	21,898	---	59,378	---	---	---	12,104	108,935	40,000	---	---	---	148,935
Elbow Lake	629,938	230,356	4,388	575,362	581,553	7,518	1,164,433	344,825	10,270	63,093	110,075	2,557,378	374,547	1,400	209,603	43,125	3,186,053
Elgin	328,837	13,513	11,058	---	287,316	1,423	288,739	61,207	1,834	20,692	94,958	820,838	191,000	---	---	---	1,011,838
Elizabeth	22,380	7,677	2,969	---	43,692	1,677	45,369	13,891	---	7,137	24,114	123,537	---	---	---	12,343	135,880
Elk River	10,869,113	1,909,595	987,708	8,203	2,881,554	48,843	2,938,600	2,729,953	156,407	1,471,491	782,722	21,845,589	13,665,023	200,914	805,700	3,979,557	40,496,783
Elko New Market	1,207,602	48,237	234,105	---	186,581	---	186,581	226,490	29,089	60,780	130,964	2,123,848	1,735,000	---	116,166	25,668	4,000,682
Elkton	36,362	1,229	---	---	21,805	---	21,805	1,375	---	1,601	143	62,515	---	---	---	6,000	68,515
Ellendale	192,119	14,961	4,225	---	179,694	5,000	184,694	99,372	---	15,572	34,597	545,540	---	---	---	16,389	561,929
Ellsworth	136,892	1,284	175	206,121	201,623	987	408,731	6,919	160	41,012	22,767	617,940	---	---	13,500	---	631,440
Elmdale	13,118	---	1,610	---	8,865	1,567	10,432	10,989	---	888	3,240	40,277	---	---	---	---	40,277
Elmore	147,121	12,923	1,317	---	271,636	7,087	278,723	34,626	1,184	9,915	10,907	496,716	---	4,078	20	---	500,814

**Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Elrosa	26,136	602	2,854	---	39,408	---	39,408	32,566	94	5,128	1,570	108,358	---	---	---	---	108,358	
Ely	1,320,495	2,208	62,572	1,004,338	2,210,478	296,820	3,511,636	973,417	42,328	21,707	43,183	5,977,546	---	---	113,910	---	176,350	6,267,806
Elysian	550,578	139,361	41,937	18,645	106,380	6,827	131,852	59,775	460	24,429	110,359	1,058,751	---	---	---	---	---	1,058,751
Emily	579,398	95,497	68,886	---	47,495	---	47,495	104,916	2,433	33,847	65,409	997,881	---	3,804	---	44,490	1,046,175	
Emmons	100,871	17,967	970	---	123,153	---	123,153	26,986	---	12,373	30,828	313,148	---	---	---	---	313,148	
Erhard	7,128	---	965	---	26,022	---	26,022	---	---	3,302	3,025	40,442	---	---	1,058	---	41,500	
Erskine	148,800	1,860	2,614	874	125,490	---	126,364	40,827	161	11,306	90,315	422,247	---	---	---	500	422,747	
Evan	8,629	---	---	---	12,183	---	12,183	751	---	31	---	21,594	---	---	---	---	21,594	
Evansville	182,724	89,293	7,916	---	169,161	---	169,161	26,937	704	18,198	18,332	513,265	1,241,265	---	3,028	226,331	1,983,889	
Eveleth	753,080	22,189	19,227	277,589	5,243,014	318,722	5,839,325	555,899	52,636	150,016	217,769	7,610,141	92,022	---	10,683	---	615,429	8,328,275
Excelsior	1,214,859	44,058	156,325	---	135,154	---	135,154	179,915	66,282	80,322	29,593	1,906,508	---	207,254	15,723	155,565	2,285,050	
Eyota	495,224	111,614	16,541	94,026	504,827	---	598,853	36,395	1,387	36,122	66,845	1,362,981	240,000	---	---	21,615	214,863	1,839,459
Fairfax	315,351	12,071	6,752	---	548,159	---	548,159	193,367	3,166	43,400	11,744	1,134,010	---	---	2,500	64,515	56,470	1,257,495
Fairmont	2,498,121	883,363	305,566	277,653	4,572,271	---	4,849,924	263,051	72,315	383,503	556,025	9,811,868	---	---	---	1,040,702	906,100	11,758,670
Falcon Heights	1,150,817	64,922	74,963	---	473,779	106,846	580,625	122,981	92,681	198,248	60,512	2,345,749	---	4,000	277	418,600	2,768,626	
Faribault	6,291,937	1,196,777	538,564	1,095,498	9,202,470	718,610	11,016,578	3,721,652	184,124	1,297,317	1,071,587	25,318,536	2,590,000	163,277	1,035,000	2,171,706	31,278,519	
Farmington	8,170,689	1,157,022	1,217,163	29,491	837,193	6,889,395	7,756,079	2,383,680	75,411	750,689	54,630	21,565,363	9,919,439	---	1,120,865	1,467,231	34,072,898	
Farwell	5,777	55	31	---	17,456	---	17,456	1,330	---	233	4,098	28,980	---	---	---	---	28,980	
Federal Dam	39,226	690	5,435	---	10,243	---	10,243	275	---	34	4,477	60,380	50,000	---	---	2,733	---	113,113
Felton	11,566	---	1,662	---	39,845	---	39,845	2,244	---	6,323	4,876	66,516	---	---	---	57,228	---	123,744
Fergus Falls	3,812,718	1,047,986	168,503	874,221	8,805,845	187,473	9,867,539	1,163,635	160,084	695,518	1,640,580	18,556,563	3,484,063	46,204	733,416	884,287	23,704,533	
Fertile	129,500	233	3,748	300,725	287,073	---	587,798	69,432	157	17,336	16,868	825,072	---	---	---	---	825,072	
Fifty Lakes	522,437	8,960	19,410	---	21,547	---	21,547	23,942	---	19,689	59,129	675,114	60,000	---	---	2,094	737,208	
Finlayson	83,264	5,681	335	---	48,040	---	48,040	59,903	---	13,948	10,651	221,822	---	---	---	---	221,822	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Fisher	77,105	29,357	1,352	34,475	92,618	26,765	153,858	9,024	---	1,024	9,196	---	---	150,000	41,468	472,384	
Flensburg	16,999	---	1,330	---	37,784	---	37,784	1,511	---	---	1,350	---	---	---	---	58,974	
Floodwood	213,044	---	7,680	12,389	207,799	5,616	225,804	105,535	22,803	5,203	107,102	---	---	---	20,502	707,673	
Florence	7,326	---	1	---	11,102	9,000	20,102	---	---	1,148	2,943	---	---	---	---	31,520	
Foley	587,946	183,443	39,048	---	769,722	15,225	784,947	216,678	14,756	126,571	51,572	---	---	3,500	6,499	2,014,960	
Forada	68,154	---	7,450	528,500	1,161,476	---	1,689,976	71,562	---	20,998	51,888	1,049,949	---	---	21,414	2,981,391	
Forest Lake	6,993,184	663,341	468,351	---	800,919	97,439	898,358	891,151	165,498	541,099	272,943	52,038	4,770	20,000	222,342	11,193,075	
Foreston	56,634	---	9,010	---	83,129	---	83,129	25,156	---	2,167	48,349	---	---	---	---	224,445	
Fort Ripley	10,190	---	3,265	---	2,254	---	2,254	1,020	---	3,956	---	---	---	---	1,000	21,685	
Fosston	396,900	34,613	1,394	400,838	576,762	---	977,600	128,938	128	17,249	382,698	310,000	10,000	153,672	177,113	2,590,305	
Fountain	148,577	---	4,170	---	84,904	---	84,904	---	915	3,994	27,836	---	---	---	7,296	277,692	
Foxhome	12,797	44	---	---	29,484	---	29,484	1,629	---	1,196	4,645	---	---	---	---	49,795	
Franklin	111,389	56,320	4,272	125,256	167,305	11,874	304,435	83,969	1,568	45,460	56,952	---	---	79,755	---	744,120	
Frazee	242,493	223,875	16,684	127,984	458,722	---	586,706	142,083	13,042	27,056	88,202	---	---	81,299	---	1,421,440	
Freeborn	65,848	---	1,734	---	75,825	14,876	90,701	23,746	---	17,947	21,641	---	---	---	8,221	229,838	
Freeport	321,056	71,481	14,999	749,922	516,503	13,500	1,279,925	144,272	2,306	41,707	179,032	---	---	61,000	7,793	2,123,571	
Fridley	13,149,370	635,812	878,424	146,925	1,700,197	37,003	1,884,125	1,909,388	298,358	1,652,243	2,371,572	1,910,000	58,313	600,000	---	25,347,605	
Frost	80,096	---	365	---	75,827	1,991	77,818	58,278	115	2,838	11,161	301,530	---	---	57,000	589,201	
Fulda	231,017	13,621	3,012	---	533,231	18,528	551,759	95,799	5,102	20,741	256,449	568,628	---	107,280	88,898	1,942,306	
Funkley	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Garfield	50,099	57	3,626	---	58,851	---	58,851	40,180	558	14,160	34,719	---	525	---	---	202,775	
Garrison	144,864	---	9,375	---	36,039	4,500	40,539	120,388	219	8,567	32,650	---	---	---	2,560	359,162	
Garvin	27,572	---	1,220	---	51,859	---	51,859	1,080	53	4,014	19,757	---	1,251	---	19,088	125,894	
Gary	33,002	---	368	88,977	69,574	---	158,551	13,977	---	1,659	13,846	---	---	---	---	221,403	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues						Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds	Governmental Funds										
Graylord	645,293	179,394	32,031	17,249	882,522	37,432	937,203	169,192	15,298	291,071	577,474	2,846,956	4,450,502	201	2,765,267	1,910,000	11,972,926		
Gem Lake	399,984	116,357	23,108	---	8,225	1,711	9,936	9,907	2,585	28,422	324	590,623	840,284	---	---	37,480	1,468,387		
Geneva	96,493	---	5,200	---	89,781	---	89,781	9,986	---	9,138	27,244	237,842	---	---	8,000	245,842			
Genola	11,988	---	5,170	---	2,222	1,608	3,830	8,217	---	2,528	339	32,072	---	---	---	32,072			
Georgetown	15,975	4,132	1,075	897	16,057	1,469	18,423	4,435	---	438	758	45,236	---	---	---	45,236			
Ghent	146,949	6,266	5,348	---	98,807	---	98,807	7,724	30	3,393	13,055	281,572	---	---	52,975	334,547			
Gibbon	261,368	24,872	6,837	---	290,680	13,065	303,745	138,426	2,388	5,249	40,687	783,572	---	---	175,000	958,572			
Gilbert	479,207	15,390	8,543	5,000	1,452,227	152,626	1,609,853	267,211	20,323	53,918	87,146	2,541,591	---	84,900	55,000	25,821	2,707,312		
Gilman	9,844	929	1,174	---	5,943	---	5,943	5,574	---	1,728	54,417	79,609	---	---	---	79,609			
Glencoe	1,842,622	73,703	44,309	61,335	1,608,311	---	1,669,646	290,781	50,864	86,922	315,387	4,374,234	1,625,000	308,957	342,756	284,131	6,935,078		
Glenville	120,464	---	3,839	39,137	196,987	---	236,124	31,098	---	5,521	29,293	426,339	---	---	---	55,222	481,561		
Glenwood	888,282	39,317	52,186	67,477	1,155,861	---	1,223,338	236,245	30,266	110,180	384,433	2,964,247	---	850	60,229	1,344,675	4,370,001		
Glyndon	384,947	168,178	22,630	---	313,506	23,934	337,440	122,219	34,099	17,521	93,337	1,180,371	1,451,000	---	---	---	2,631,371		
Golden Valley	17,391,679	1,469,984	1,204,750	1,161	2,049,398	34,509	2,085,068	2,007,838	253,594	1,585,067	531,062	26,529,042	7,425,422	47,766	175,000	5,753,624	39,930,854		
Gonvick	73,250	2,748	1,862	18,151	85,464	---	103,615	42,195	1,898	14,013	43,745	283,326	---	12,646	---	---	295,972		
Good Thunder	208,233	13,077	2,536	---	193,406	600	194,006	47,333	1,387	32,378	36,113	535,063	360,000	---	---	---	895,063		
Goodhue	390,771	2,638	17,410	---	272,321	1,246	273,567	87,948	5,440	18,541	74,787	871,102	---	82,362	---	56,655	1,010,119		
Goodridge	8,451	5,022	1	1,000	29,614	---	30,614	2,839	---	1,500	22,327	70,754	---	---	---	---	70,754		
Goodview	1,299,193	335,168	15,870	180,961	287,630	---	468,591	22,278	20,991	29,218	129,183	2,320,492	1,749,960	---	---	---	4,070,452		
Graceville	155,778	3,942	2,640	---	599,141	7,000	606,141	189,277	---	11,388	22,051	991,217	1,621,401	---	---	26,000	2,638,618		
Granada	12,224	16,812	200	---	92,878	739	93,617	2,400	---	10,610	33,392	169,255	---	---	10,000	179,255			
Grand Marais	638,748	134,871	77,799	61,237	750,443	94,213	905,893	825,240	2,734	81,500	21,089	2,687,874	1,630,000	4,293	204,030	776,821	5,303,018		
Grand Meadow	335,249	78,444	4,258	---	331,342	22,056	353,398	110,906	6,478	34,651	94,182	1,017,566	933,107	---	88,610	94,302	2,133,585		
Grand Rapids	4,757,559	1,770,868	342,178	9,198	3,002,062	259,743	3,271,003	2,184,707	154,971	818,542	451,477	13,751,305	3,571,450	131,129	3,500	1,564,411	19,021,795		

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Granite Falls	1,014,881	117,414	27,054	26,962	2,651,290	2,090	2,680,342	89,874	27,263	46,247	354,291	4,357,366	750,000	14,663	413,171	352,509	5,887,709
Grant	825,140	65,743	117,074	---	37,368	---	37,368	2,856	25,103	27,986	38,778	1,140,048	---	---	---	---	1,140,048
Grasston	9,653	---	26	---	19,556	---	19,556	8,442	---	578	2,484	40,739	---	---	---	---	40,739
Green Isle	345,127	247,994	13,268	21,266	128,433	---	149,699	32,184	1,500	46,157	385,730	1,221,659	1,650,484	---	---	903,286	3,775,429
Greenbush	143,974	17,485	2,865	---	245,353	---	245,353	94,117	1,377	17,006	98,570	620,747	---	---	---	23,724	644,471
Greenfield	1,453,172	310,828	99,697	---	69,801	39,694	109,495	55,722	17,176	211,973	3,282	2,261,345	---	---	---	1,919,402	4,180,747
Greenwald	20,744	2,370	2,345	---	25,205	---	25,205	---	243	6,245	26,808	83,960	---	---	---	12,000	95,960
Greenwood	527,255	1,931	64,891	---	6,243	2,358	8,601	28,978	4,368	9,836	---	645,860	---	---	---	35,556	681,416
Grey Eagle	68,797	43,618	2,619	---	522,816	---	522,816	104,616	---	28,611	102,796	873,873	487,841	---	1,111	41,896	1,404,721
Grove City	175,203	5,881	7,151	---	200,042	---	200,042	40,690	485	9,740	19,051	458,243	---	6,668	---	5,000	469,911
Grygla	38,330	25,464	5,033	---	48,634	2,500	51,134	83,295	1,762	14,450	78,003	297,471	---	---	---	---	297,471
Gully	12,800	5,769	1,836	---	13,451	246	13,697	474	24	9,771	10,364	54,735	---	---	---	---	54,735
Hackensack	184,377	---	5,261	---	40,185	3,997	44,182	3,176	25,760	438	37,027	300,221	---	---	21,382	---	321,603
Hadley	22,687	---	---	---	17,085	---	17,085	---	---	2,551	12,620	54,943	---	---	---	---	54,943
Hallock	236,638	110,055	4,542	---	819,598	---	819,598	66,468	233	49,655	266,760	1,553,949	765,000	5,212	30,000	---	2,354,161
Halma	5,062	---	600	---	10,610	---	10,610	1,700	---	---	612	18,584	---	---	---	---	18,584
Halstad	156,199	33,842	3,191	59,343	266,477	---	325,820	9,219	989	9,683	52,584	591,527	---	---	---	7,598	599,125
Ham Lake	4,326,519	203,558	351,415	109,905	320,644	37,783	468,332	324,397	50,356	439,303	106,545	6,270,425	50,000	4,230	---	1,122,434	7,447,089
Hamburg	336,613	11,319	5,463	---	106,109	6,813	112,922	35,264	685	2,447	43,160	547,873	180,000	---	---	25,916	753,789
Hammond	20,878	---	3,410	---	35,381	---	35,381	---	779	181	2,173	62,802	---	---	9,154	---	71,956
Hampton	135,135	35,938	22,500	5,345	63,517	---	68,862	1,650	1,858	15,871	11,336	293,150	---	---	81,045	53,613	427,808
Hancock	143,086	3,196	4,603	---	614,521	---	614,521	96,190	525	75,715	11,027	948,863	2,160,000	---	209,582	228,799	3,547,244
Hanley Falls	80,667	12,038	429	379,035	101,572	---	480,607	10,599	---	2,613	7,295	594,248	---	---	4,313	52,998	651,559
Hanover	1,126,601	328,711	177,670	21,800	289,242	---	311,042	273,784	5,135	151,080	191,593	2,565,616	150,000	4,500	---	500,417	3,220,533

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hanska	80,025	13,083	3,040	---	138,718	---	138,718	104,230	---	19,249	27,409	385,754	---	---	171,953	557,707	
Harding	6,294	582	3,400	---	4,436	---	4,436	4,570	---	334	7,234	26,850	---	---	---	26,850	
Hardwick	18,986	390	3,600	---	59,203	1,360	60,563	13,664	---	2,222	1,230	100,655	---	---	---	100,655	
Harmony	487,290	89,424	10,740	---	453,717	78,167	531,884	177,696	1,244	46,166	101,031	1,445,475	---	90,996	466,999	2,003,470	
Harris	278,929	---	24,066	---	205,048	---	205,048	65,248	1,515	11,551	18,769	605,126	---	---	---	605,126	
Hartland	86,425	2,495	1,523	---	80,367	---	80,367	19,725	110	4,928	24,215	219,788	---	6,516	---	226,304	
Hastings	10,694,883	1,492,728	597,177	4,503	1,442,250	90,527	1,537,280	2,661,922	108,150	939,536	138,588	18,170,264	4,522,927	6,938	1,172,110	1,976,709	25,848,948
Hatfield	5,971	---	1,200	217,287	7,995	293	225,575	2	267	2,826	6,209	242,050	---	1,000	---	243,050	
Hawley	339,924	782,902	17,832	551	472,321	9,132	482,004	15,396	25,237	47,061	119,961	1,830,317	896,557	---	273,699	3,183,625	
Hayfield	453,514	39,858	9,700	---	473,887	---	473,887	23,842	13,864	21,395	213,679	1,249,739	705,888	3,066	---	1,958,693	
Hayward	116,153	---	1,558	---	56,716	---	56,716	32,106	---	10,324	19,127	235,984	---	---	11,000	246,984	
Hazel Run	4,216	2,906	49	---	15,036	---	15,036	150	---	311	6,277	28,945	---	---	12,000	40,945	
Hector	468,692	34,618	17,673	21,217	455,079	7,000	483,296	164,809	6,321	29,638	330,956	1,536,003	219,540	8,000	326,635	2,090,178	
Heidelberg	19,929	---	1,550	---	2,513	---	2,513	1,237	---	17	587	25,833	---	---	---	25,833	
Henderson	471,312	372,288	8,257	21,100	325,607	3,688	350,395	30,677	22,433	33,017	81,412	1,369,791	309,431	---	132,900	1,842,522	
Hendricks	210,931	---	2,124	30,000	263,511	---	293,511	40,617	1,376	19,772	70,918	639,249	25,000	---	56,520	720,769	
Hendrum	78,099	2,446	2,084	22,990	114,612	2,285	139,887	10,798	303	12	20,304	253,933	536,321	536	19,690	826,440	
Henning	146,696	---	2,125	---	283,023	1,593	284,616	30,735	3,895	28,382	32,425	528,874	---	---	78,571	621,017	
Henriette	18,669	---	1,385	---	5,488	---	5,488	---	---	52	7,061	32,655	---	---	---	32,655	
Herman	190,825	24,109	145	456,365	170,293	242	626,900	24,404	2,583	6,691	46,044	921,701	476,400	---	170,668	1,587,769	
Hermantown	3,552,815	492,490	341,135	634,252	1,090,804	---	1,725,056	85,155	81,054	835,731	272,075	7,385,511	3,745,000	3,500	1,207,388	12,378,699	
Heron Lake	189,745	---	1,151	---	308,747	3,733	312,480	121,594	5,452	11,542	109,227	751,191	---	188,206	3,073,325	5,391,414	
Hewitt	36,039	682	4,984	95,610	73,123	1,000	169,733	35,934	133	4,029	10,241	261,775	---	---	---	261,775	
Hfbbing	3,328,773	33,744	179,508	275,076	13,418,190	9,658	13,702,924	1,969,157	112,559	352,757	369,636	20,049,058	440,000	---	226,902	20,755,270	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hill City	226,356	---	13,480	---	90,888	3,000	93,888	50,888	20,606	42,983	55,621	---	---	---	93,261	19,505	616,588
Hillman	4,450	443	1,875	---	4,609	---	4,609	---	---	---	1,536	---	---	---	---	---	12,913
Hills	47,650	2,240	600	---	170,646	---	170,646	35,183	---	---	27,588	---	---	39,929	17,530	341,366	
Hilltop	628,034	---	20,228	---	155,496	11,822	167,318	100	4,201	3,143	34,822	---	---	---	35,000	892,846	
Hinskey	677,971	11,521	60,712	---	295,717	---	295,717	117,200	---	135,800	74,844	---	432	245,390	114,703	1,734,290	
Hitterdal	20,468	12	32	72	56,670	---	56,742	13,140	---	9,536	40,776	---	---	---	---	140,706	
Hoffman	82,708	40,441	1,892	187,752	182,694	---	370,446	48,779	2,789	2,417	12,634	246,562	---	31,728	129,443	969,839	
Hokah	227,560	---	3,611	1,214,776	234,316	3,800	1,452,892	38,840	1,157	19,183	69,371	830,563	---	---	118,098	2,761,275	
Holdingford	247,671	10,326	8,530	61,769	194,938	---	256,707	64,878	3,133	15,304	67,334	---	---	50,000	105,000	828,883	
Holland	22,747	811	1,450	228,570	66,609	---	295,179	12,562	167	14,451	7,252	---	---	---	1,368	355,987	
Hollandale	104,037	---	1,485	---	79,163	36,199	115,362	31,900	---	4,294	3,110	---	---	---	6,789	266,977	
Holloway	78,045	---	835	---	20,814	---	20,814	3,564	---	12,287	12,088	---	---	---	---	127,633	
Holt	3,255	---	20	---	14,456	---	14,456	843	---	---	5,794	---	---	---	---	24,368	
Hopkins	10,039,623	1,172,977	653,841	16,847	1,895,678	203,145	2,115,670	729,365	215,051	638,796	562,299	11,809,615	---	145,000	14,795,055	42,877,292	
Houston	414,260	4,861	6,141	99,667	394,040	20,061	513,768	129,557	3,551	18,013	241,789	595,425	64,232	79,447	225,721	2,296,765	
Howard Lake	743,334	9,405	47,868	---	603,701	---	603,701	666,288	19,604	159,612	179,810	---	10,185	228,392	560,829	3,229,028	
Hoyt Lakes	906,070	259,645	51,590	---	1,494,761	19,605	1,514,366	485,647	14,132	83,437	357,666	---	---	---	236,161	3,908,714	
Hugo	4,725,345	634,279	470,342	---	662,123	182,644	844,767	241,810	61,505	598,017	58,394	1,277,690	---	413,237	605,539	9,930,925	
Humboldt	2,150	---	---	---	11,262	---	11,262	480	---	---	---	---	---	---	---	13,892	
Hutchinson	5,568,825	1,361,016	356,176	539,037	4,624,320	166,112	5,329,469	2,083,625	54,061	471,788	2,687,738	422,025	5,500	1,748,257	3,289,980	23,378,480	
Ihlen	12,060	---	2,024	---	21,069	---	21,069	83	---	517	555	---	---	---	---	36,308	
Independence	2,968,473	73,408	128,484	---	60,491	47,845	108,336	26,073	42,436	42,046	72,162	355,000	20,401	---	252,793	4,089,612	
International Falls	1,811,096	18,013	58,605	1,659,377	4,085,770	362,705	6,107,852	1,084,461	92,256	439,422	320,662	---	---	492,828	135,975	10,561,170	
Inver Grove Heights	15,058,382	2,119,996	976,524	234,409	4,118,235	33,588	4,386,232	5,712,956	196,372	2,269,014	215,116	9,513,186	---	1,457,735	7,770,073	49,675,586	

**Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Iona	24,276	---	850	---	8,177	---	8,177	7,330	---	399	9,859	50,891	---	850	49,908	---	101,649	
Iron Junction	5,771	---	---	---	11,050	---	11,050	---	---	1,195	183	18,199	---	---	5,000	---	23,199	
Ironton	209,363	---	4,881	---	253,440	17,620	271,060	8	---	10,802	28,775	524,889	---	---	---	67,173	592,062	
Isanti	1,971,844	424,906	135,685	12,700	918,144	2,862	933,706	161,636	78,143	298,276	65,419	4,069,615	---	---	1,470,668	1,334,765	6,875,048	
Isle	450,052	17,138	7,691	69,035	133,351	---	202,386	162,409	4,183	23,933	47,538	915,330	---	---	---	51,740	967,070	
Ivanhoe	169,404	---	856	384,760	241,606	9,528	635,894	116,603	1,670	4,149	72,220	1,000,796	---	15,730	1,000	36,009	1,053,535	
Jackson	930,632	58,001	32,464	24,712	1,440,165	---	1,464,877	203,567	17,639	219,718	231,830	3,158,728	---	69,925	573,109	164,572	3,966,334	
Janesville	599,674	377,304	41,126	25,000	956,266	---	981,266	119,338	11,649	77,322	31,916	2,239,595	1,095,903	---	90,222	950,440	4,376,160	
Jasper	93,402	40,646	2,820	80,483	204,143	10,572	295,198	98,032	1,023	24,402	61,983	617,506	---	---	---	6,867	624,373	
Jeffers	51,692	13,967	3,560	2,456	489,923	250	492,629	30,507	---	7,756	14,621	614,732	---	---	---	---	614,732	
Jenkins	211,356	---	8,255	---	58,814	---	58,814	223	13,792	1,923	21,999	316,362	---	---	---	323	316,685	
Johnson	6,725	---	55	---	7,331	---	7,331	---	---	1,158	---	15,269	---	---	---	---	15,269	
Jordan	2,323,238	444,914	172,651	1,976	521,281	44,065	567,322	433,086	66,445	297,892	1,343,333	5,648,881	375,000	6,636	198,611	305,180	6,534,308	
Kandiyohi	71,532	10,540	7,252	23,544	123,951	---	147,495	50,268	---	30,149	40,008	357,244	---	---	---	---	357,244	
Karlstad	129,451	46,749	1,110	1,500	273,090	---	274,590	80,435	242	27,863	160,466	720,906	---	---	20,000	174,191	915,097	
Kasota	47,510	2,312	12,718	---	152,420	12,845	165,265	44,120	3,248	12,919	67,156	355,248	---	---	265,000	---	620,248	
Kasson	1,713,106	407,161	36,039	10,265	1,166,057	59,849	1,236,171	122,818	38,313	215,799	88,685	3,858,092	---	17,000	106,689	7,855	3,989,636	
Keewatin	165,068	---	7,580	52,958	822,997	250	876,205	21,135	6,506	12,858	124,729	1,214,081	175,000	11,600	---	---	1,400,681	
Kellier	29,384	18,680	3,209	3,362	137,337	---	140,699	34,581	---	18,726	95,061	340,340	---	---	---	---	340,340	
Kellogg	113,312	25,118	7,297	---	114,144	2,940	117,084	54,161	3,337	4,535	39,298	364,142	---	---	---	---	364,142	
Kennedy	62,934	13,263	1,295	---	111,467	---	111,467	41,882	---	8,720	36,090	275,651	---	---	---	---	275,651	
Kenneth	6,233	---	1,210	---	14,772	---	14,772	2,730	---	3,720	3,000	31,665	---	---	---	---	31,665	
Kensington	44,250	---	2,570	---	77,408	---	77,408	57,553	219	2,811	7,760	192,571	---	---	---	---	192,571	
Kent	6,469	---	---	---	80,100	---	80,100	---	---	3,247	880	90,696	---	---	---	---	90,696	

**Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Borrowing						Enterprise Funds	Governmental Funds	Other Financing Sources	
Kenyon	616,957	48,471	5,833	---	678,186	44,815	723,001	134,504	7,293	29,000	141,213	1,706,272	106,312	230,733	---	1,350,000	3,393,317
Kerkhoven	139,031	22,090	1,974	---	259,286	---	259,286	45,965	133	10,553	20,278	499,310	89,896	23,414	---	---	612,620
Kerrick	10,372	---	1,600	---	10,647	---	10,647	16,920	---	450	24,054	64,043	---	4,559	---	---	68,602
Kettle River	71,620	---	6,915	20,772	47,152	---	67,924	36,943	---	687	4,628	188,717	18,445	3,040	---	---	210,202
Kiester	146,497	---	1,584	---	190,641	---	190,641	85,457	---	3,977	24,940	453,096	---	---	---	---	453,096
Kilkenny	20,027	---	1,780	---	62,953	---	62,953	58,255	98	7,878	98,013	249,004	---	---	---	133,466	509,466
Kimball	231,477	44,920	28,219	---	201,985	2,623	204,608	210,811	5,260	53,706	76,440	855,441	9,000	27,658	---	---	892,099
Kinbrae	3,660	---	500	---	824	---	824	---	---	---	---	4,984	---	---	---	---	4,984
Kingston	24,425	---	755	---	18,870	---	18,870	1,729	---	306	163	46,248	---	---	---	---	46,248
Kinney	114,887	---	175	---	166,695	---	166,695	19,969	351	10,488	39,484	352,049	---	---	---	---	366,896
La Crescent	1,714,175	190,910	48,841	118,327	1,901,779	40,148	2,060,254	106,749	40,650	69,890	94,810	4,326,279	784,006	117,554	1,510	---	5,229,349
La Prairie	166,498	46,911	12,981	---	96,163	---	96,163	120	818	27,921	3,928	355,340	---	75,000	---	---	430,340
La Salle	13,519	---	700	---	19,505	---	19,505	600	---	533	13,524	48,381	---	---	---	80,600	128,981
Lafayette	85,256	7,677	787	---	172,494	73,606	246,100	45,594	---	21,496	4,282	411,192	---	---	---	---	430,192
Lake Benton	113,788	---	3,111	---	236,454	---	236,454	100,273	5,443	31,918	71,934	562,921	---	93,678	---	---	688,099
Lake Bronson	32,781	925	4,474	41,472	243,253	---	284,725	57,176	---	7,449	21,161	408,691	23,971	13,187	---	59,357	505,206
Lake City	2,255,711	100,625	33,557	24,640	1,158,775	48,564	1,231,979	634,885	39,285	226,504	255,930	4,778,476	201,000	1,230,886	---	510,000	6,720,362
Lake Crystal	1,157,745	202,681	28,357	---	912,265	---	912,265	299,530	18,640	152,219	115,344	2,886,781	---	---	---	360,000	3,246,781
Lake Elmo	2,416,861	75,993	315,975	111,171	257,419	15,570	384,160	100,437	57,652	335,578	1,033,204	4,719,860	---	778,074	---	---	5,497,934
Lake Henry	8,048	---	2,410	---	28,367	500	28,867	34,282	---	345	8,517	82,469	---	---	---	---	82,469
Lake Lillian	50,273	---	708	---	58,121	---	58,121	49,915	---	6,386	22,084	187,487	---	---	---	---	187,487
Lake Park	129,613	5,229	757	---	228,106	1,937	230,043	36,864	2,865	16,518	51,999	473,888	20,000	---	---	---	493,888
Lake Shore	692,903	---	33,642	---	28,547	---	28,547	12,820	20,430	69,268	15,233	872,843	---	---	---	---	872,843
Lake St. Croix Beach	450,515	55,213	40,560	208,213	100,668	19,506	328,387	---	5,443	29,907	17,122	927,147	---	9,185	---	---	936,332

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers In			Total Revenues & Other Sources	
				Federal Grants	State Grants	Local Grants	Total						Enterprise Funds	Governmental Funds	Other Financing Sources		
Lake Wilson	24,230	---	87	---	88,400	---	88,400	61,120	---	19,116	39,185	232,138	---	45,850	101,053	---	379,041
Lakefield	406,054	53,101	3,240	---	772,076	---	772,076	86,425	7,573	361,602	64,430	1,754,501	---	1,117,332	5,078,094	---	8,107,750
Lakeland	819,621	102,336	3,622	---	164,866	4,812	169,678	93,284	15,644	74,496	49,551	1,328,232	---	---	277,153	---	1,605,385
Lakeland Shores	77,970	8,446	3,951	---	3,869	13,200	17,069	---	1,209	15,742	834	125,221	---	---	16,500	---	141,721
Lakeville	20,641,592	826,453	1,711,691	17,858	5,303,921	3,099,206	8,420,985	7,105,600	275,635	2,116,446	380,065	41,478,467	30,850,000	737,373	3,589,652	637,539	77,293,031
Lamberton	247,377	69,974	3,475	126,348	373,072	---	499,420	83,376	4,046	44,109	59,526	1,011,303	---	10,000	198,903	7,677	1,227,883
Lancaster	44,186	12,492	450	---	100,620	---	100,620	82,301	---	9,670	45,854	295,573	---	35,000	5,000	---	335,573
Landfall	86,404	---	2,527	44,050	143,584	443,206	630,840	2,205	4,124	28,180	150,417	904,697	---	---	---	---	904,697
Lanesboro	336,296	34,355	10,240	---	261,130	59,253	320,383	187,746	3,789	13,315	186,866	1,092,990	---	12,000	164,043	---	1,269,033
Laporte	9,436	---	10,332	---	12,025	---	12,025	208	---	32	3,379	35,412	---	---	---	---	35,412
Lastrup	8,841	---	1,200	---	5,099	1,550	6,649	8,894	---	---	346	25,930	---	---	---	---	25,930
Lauderdale	684,531	141,011	19,444	---	445,071	4,378	449,449	92,291	36,805	149,218	4,571	1,577,320	---	235,195	433,695	---	2,246,210
Le Center	354,907	204,645	30,085	---	677,716	---	677,716	---	46,549	98,239	75,512	1,487,653	---	75,000	264,807	7,020	1,834,480
Le Sueur	1,427,782	636,719	91,323	136,867	1,268,583	18,668	1,424,118	753,637	24,892	307,188	2,009,854	6,675,513	830,000	325,000	472,011	---	8,302,524
Lengby	7,253	---	1,655	---	27,110	---	27,110	4,063	---	1,627	7,496	49,204	---	---	---	---	49,204
Leonard	1,361	---	1,600	---	3,681	---	3,681	---	---	1,232	1,010	8,884	---	---	5,500	---	14,384
Leonidas	8,048	---	---	---	58,513	---	58,513	1,518	---	28,990	181	97,250	---	---	---	9,715	106,965
Leroy	253,758	94,412	64	---	319,858	26,905	346,763	12,474	1,618	13,211	80,719	803,019	---	---	16,000	---	819,019
Lester Prairie	518,014	5,424	40,253	30,258	475,649	1,336	507,243	131,603	16,377	55,223	262,388	1,536,525	---	---	---	---	1,536,525
Lewiston	526,880	27,281	11,964	65,060	473,540	---	538,600	174,493	11,054	22,713	80,219	1,393,204	---	---	43,675	---	1,456,292
Lewisville	36,256	---	315	---	251,330	---	251,330	22,470	---	1,847	16,775	328,993	---	---	---	---	328,993
Lexington	922,279	55,398	66,729	---	522,314	17,466	539,780	39,253	35,189	68,843	35,951	1,763,422	---	80,000	93,643	---	1,937,065
Lilydale	1,025,228	---	25,785	3,390	21,378	---	24,768	3,100	6,544	8,287	51,293	1,145,005	155,000	---	---	---	1,300,005
Lindstrom	1,457,795	220,990	72,438	---	261,971	154,379	416,350	186,608	---	132,299	100,003	2,586,483	917,000	420,194	472,516	1,200	4,397,393

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Lino Lakes	8,680,476	1,961,253	694,435	---	2,304,906	3,838,783	6,143,689	753,698	139,932	864,578	739,271	19,977,332	4,349,202	54,037	---	2,900,249	27,280,820
Lismore	75,076	---	135	145,313	99,046	---	244,359	22,095	---	548	18,171	360,384	---	2,642	---	4,831	367,857
Litchfield	1,984,947	130,324	107,201	---	2,313,625	---	2,313,625	802,392	39,074	298,786	561,523	6,237,872	940,001	5,532	477,937	780,220	8,441,562
Little Canada	3,145,437	580,072	328,701	---	1,300,769	358,691	1,659,460	631,053	54,927	581,434	116,130	7,097,214	2,205,000	58,456	317,698	576,513	10,254,881
Little Falls	3,497,475	1,181,642	156,127	1,056,122	4,721,787	23,564	5,801,473	802,505	67,225	199,132	925,592	12,631,171	4,255,000	600,670	212,900	1,291,251	18,990,992
Littlefork	158,762	32,060	4,267	84,850	237,227	35,284	357,361	98,301	---	27,754	54,442	732,947	---	---	77,000	98,935	908,882
Long Beach	57,131	465	16,644	---	6,308	---	6,308	1,050	---	978	4,456	87,032	---	---	---	---	87,032
Long Lake	1,150,477	128,630	56,790	---	609,514	---	609,514	311,808	11,970	201,796	27,251	2,498,236	---	---	---	92,500	2,590,736
Long Prairie	746,111	132,294	44,094	---	1,188,906	8,000	1,196,906	164,621	33,234	79,641	76,176	2,473,077	---	16,061	203,025	373,721	3,065,884
Longville	236,201	12,871	8,216	27,777	61,373	---	89,150	109,642	---	9,169	112,974	578,223	---	---	22,185	13,199	613,607
Lonsdale	1,333,666	237,659	217,589	---	694,743	---	694,743	117,169	18,932	103,417	377,172	3,100,347	1,825,515	---	---	1,027,520	5,953,382
Loretto	282,871	15,174	18,285	---	48,229	1,161	49,390	575	5,879	5,709	47,836	425,719	---	---	18,350	19,060	463,129
Louisburg	10,639	---	---	---	7,723	1,063	8,786	100	---	64	218	19,807	---	---	---	---	19,807
Lowry	61,609	74,193	3,375	---	202,698	---	202,698	20,602	483	4,908	78,586	446,454	---	---	32,185	38,630	517,269
Lucan	39,393	---	1,265	---	70,559	---	70,559	27,912	---	6,100	7,244	152,473	---	---	---	---	152,473
Luveme	1,372,570	122,951	93,379	29,171	2,142,657	315,978	2,487,806	500,482	4,231	317,437	93,137	4,991,993	996,498	95,800	296,000	460,449	6,840,740
Lyle	64,755	---	2,465	---	173,611	---	173,611	22,735	90	15,672	22,238	301,566	258,774	---	---	---	560,340
Lynd	97,986	7,817	3,053	---	84,047	---	84,047	8,848	881	7,722	10,540	220,894	---	---	---	35,000	255,894
Mabel	271,478	34,702	---	---	294,814	4,500	299,314	64,034	5,310	33,312	266,641	974,791	45,000	---	49,475	---	1,069,266
Madelia	463,039	169,671	6,257	---	820,981	19,495	840,476	494,446	1,325	17,307	162,032	2,154,553	---	4,976	599,234	73,058	2,831,821
Madison	410,504	18,561	3,855	672,292	897,863	3,023	1,573,178	159,766	4,772	66,187	242,634	2,479,457	---	500	511,323	160,503	3,151,783
Madison Lake	372,025	65,679	21,786	---	288,944	600	289,544	83,456	17,892	60,554	76,195	987,131	---	1,470	64,311	47,510	1,100,422
Magnolia	19,536	---	115	---	37,918	7,513	45,431	5,598	---	8,679	9,809	89,168	---	---	---	---	89,168
Mahnomen	152,213	67,705	4,536	---	457,138	---	457,138	122,556	---	64,693	72,286	941,127	800,000	---	---	---	1,741,127

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Mahtomedi	2,877,976	216,271	295,301	---	171,060	167,279	338,339	997,865	43,352	656,218	23,704	5,449,026	775,000	20,870	---	827,581	7,072,477	
Manchester	6,416	62	900	---	13,116	---	13,116	6,486	---	161	1,325	28,466	---	---	---	---	28,466	
Manhattan Beach	55,865	---	7,073	---	1,640	---	1,640	---	---	---	479	65,057	---	---	---	---	65,057	
Mankato	11,375,286	6,383,045	1,299,885	181,931	10,585,847	987,678	11,755,456	1,916,689	310,408	1,129,779	1,379,685	35,550,233	11,214,048	---	2,589,827	4,307,243	53,661,351	
Mantorville	334,570	69,772	15,948	---	330,830	3,725	334,555	65,323	3,859	58,203	4,286	886,516	---	---	46,250	599,298	1,532,064	
Maple Grove	26,612,323	27,750,719	3,312,583	1,562,668	4,525,255	265,902	6,353,825	8,569,221	398,739	5,695,032	3,006,285	81,698,727	3,367,236	---	1,340,000	6,853,370	93,259,333	
Maple Lake	685,828	246,911	23,137	117,000	486,247	7,657	610,904	316,115	275	143,189	81,504	2,107,863	---	---	26,239	224,057	2,358,159	
Maple Plain	994,370	34,401	34,824	---	427,792	2,741	430,533	389,920	20,957	36,154	19,599	1,960,758	209,000	---	---	43,620	2,213,378	
Mapleton	410,408	195,077	4,154	356,498	611,057	22,636	990,191	17,487	7,845	126,514	62,773	1,814,449	559,155	---	166,738	396,633	2,936,975	
Mapleview	13,451	---	2,578	---	75,802	---	75,802	22,180	27	5,357	14,466	133,861	---	---	1,577	103,517	238,955	
Maplewood	15,148,359	4,094,712	1,235,401	83,016	4,009,351	78,551	4,170,918	3,880,432	212,092	1,259,080	1,516,272	31,517,266	15,199,023	173,578	608,090	---	47,497,957	
Marble	120,660	---	1,825	---	340,918	115,004	455,922	14,474	1,457	5,541	25,416	625,295	---	6,000	10,440	24,000	665,735	
Marietta	11,570	10,732	830	---	69,690	1,472	71,162	31,093	---	23,468	---	148,855	---	---	---	---	148,855	
Marine on St. Croix	549,386	---	21,174	---	18,858	---	18,858	235,106	1,951	19,887	30,040	876,402	---	---	---	---	876,402	
Marshall	5,723,313	536,317	265,364	3,807,409	5,649,974	832,347	10,289,730	2,011,377	139,517	1,026,764	2,098,919	22,091,301	2,999,419	445,990	655,597	2,690,696	28,883,003	
Mayer	933,877	233,167	148,735	104,076	831,799	6,024	941,899	187,026	1,424	67,790	26,823	2,540,741	2,700,000	---	---	---	5,240,741	
Maynard	156,728	12,314	1,150	---	149,626	---	149,626	41,885	240	18,086	37,646	417,675	---	---	---	9,231	426,906	
Mazeppa	232,042	66,120	15,505	---	203,181	3,162	206,343	62,923	2,369	32,006	43,733	661,041	1,045,505	---	30,000	---	1,736,546	
Mc Grath	6,466	---	1,711	---	12,986	---	12,986	3,888	---	1,181	7,313	33,545	---	500	184	8,342	42,571	
Mc Gregor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Mc Intosh	71,081	2,580	1,737	---	209,944	---	209,944	78,814	---	24,285	101,812	490,253	37,879	500	17,957	10,272	556,861	
Mc Kinley	3,268	---	---	2,500	73,537	---	76,037	2,276	---	26,161	23,303	131,045	---	---	---	7,500	138,545	
Meadowlands	34,735	---	1,560	---	28,253	---	28,253	17,912	---	7,275	3,374	93,109	---	---	---	---	93,109	
Medford	414,663	256,541	589,544	---	226,596	6,910	233,506	43,812	---	52,700	699,038	2,289,804	958,425	74,260	---	---	3,322,489	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Medicine Lake	262,789	---	26,493	---	9,577	---	9,577	1,050	---	7,947	5,988	313,844	---	---	---	313,844	
Medina	2,274,190	267,716	408,427	2,647	158,704	14,757	176,108	761,634	109,022	342,604	290,836	4,630,537	---	6,387	131,000	209,497	4,977,421
Meire Grove	26,112	---	1,045	---	27,032	---	27,032	3,380	---	213	250	58,032	---	---	---	---	58,032
Melrose	1,274,557	398,110	37,365	---	923,657	1,500	925,157	149,398	24,336	202,438	67,880	3,079,241	---	33,300	45,000	1,240,283	4,397,824
Menahga	271,128	141,236	8,914	---	430,685	---	430,685	43,817	15,425	23,972	31,869	967,046	---	---	54,000	47,000	1,068,046
Mendota	103,978	---	14,445	1,350	6,744	---	8,094	1,896	7,339	41	8,824	144,617	---	---	---	---	144,617
Mendota Heights	7,063,553	604,785	391,537	132,768	583,212	113,900	829,880	694,713	96,668	705,125	134,944	10,521,205	4,385,000	29,519	29,000	2,036,093	17,000,817
Mentor	27,262	---	2,188	137,746	32,264	---	170,010	31,000	---	1,982	80,388	312,830	---	---	55,987	83,918	452,735
Middle River	50,571	---	2,354	29,880	121,611	8,246	159,737	24,830	1,025	4,053	33,331	275,901	---	---	---	3,222	279,123
Mitsville	34,402	---	3,730	51,786	21,237	---	73,023	79,902	13	8,789	6,602	206,461	106,210	---	---	---	312,671
Milaca	713,209	57,930	8,350	---	1,220,471	---	1,220,471	236,003	17,213	112,034	499,454	2,864,664	---	3,650	25,000	18,372	2,911,686
Milan	94,001	---	123	---	124,560	1,798	126,358	10,956	---	25,299	27,402	284,139	---	7,500	---	3,175	294,814
Millerville	5,747	---	716	63,131	13,027	---	76,158	21,123	---	1,931	15,852	121,527	---	---	12,150	---	133,677
Millville	19,611	156	5,435	---	62,390	606	62,996	---	---	3,924	14,388	106,510	---	---	---	---	106,510
Milroy	108,097	---	3,220	65,993	79,608	---	145,601	10,370	---	10,337	25,042	302,667	---	---	26,000	20,570	349,237
Miltona	139,832	52,253	8,577	84,072	63,320	---	147,392	---	601	14,419	138,469	501,543	---	---	---	---	501,543
Minneapolis	391,840,000	13,555,000	26,407,000	64,079,000	137,338,000	9,439,000	210,856,000	79,714,000	9,397,000	19,844,000	32,858,000	784,471,000	22,572,000	---	20,825,000	108,496,000	936,364,000
Minnetonka	8,786	---	2,950	---	9,290	---	9,290	---	35	2,200	16,054	39,315	---	---	---	---	39,315
Minnetonka Beach	748,933	---	91,234	---	5,040	1,696	6,736	43,152	4,692	40,453	6,138	941,338	---	---	21,814	---	963,152
Minnetrista	4,132,861	158,438	500,209	1,405	138,771	1,645	141,821	2,476,941	55,083	394,863	82,641	7,942,857	890,000	4,935	---	---	8,838,715
Minnesota	341,727	146,817	7,078	---	540,066	---	540,066	76,806	12,124	57,691	57,812	1,240,121	---	750	176,293	221,958	1,639,122
Minnesota City	26,790	---	2,865	---	540,065	---	540,065	---	---	6,937	5,135	581,792	---	---	---	---	581,792
Minnesota Lake	165,222	21,486	3,232	---	202,295	10,370	212,665	42,050	2,453	18,329	24,214	489,651	---	---	---	---	489,651
Minnetonka	28,653,113	496,359	3,306,961	184,714	3,110,763	279,923	3,575,400	1,501,794	550,567	2,702,409	1,188,501	41,975,104	---	---	1,552,038	1,842,083	45,369,225

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Enterprise Funds	Governmental Funds										
				Total	Total	Total	Total	Total										
Mizpah	2,500	---	100	---	5,413	---	5,413	950	---	793	4,071	13,827	---	---	---	---	13,827	
Montevideo	1,525,820	254,293	13,654	153,674	2,470,575	26,899	2,651,148	380,876	61,836	276,702	302,093	5,466,422	590,737	24,406	440,000	822,642	7,344,207	
Montgomery	1,115,941	209,831	44,282	23,577	942,180	---	965,757	1,118,904	17,657	68,694	177,460	3,718,526	1,841,907	2,700	---	30,651	5,593,784	
Monticello	7,161,358	3,112,374	627,751	---	1,338,288	426,345	1,764,633	2,888,981	5,027	2,170,025	226,457	17,956,606	5,221,613	37,520	998,191	4,203,860	28,417,790	
Montrose	823,490	178,457	104,445	---	408,168	1,306	409,474	209,224	200	32,180	48,591	1,806,061	---	---	122,493	41,869	1,970,423	
Moorhead	5,171,485	6,843,277	779,928	1,476,004	19,003,665	4,860,314	25,339,983	3,263,832	598,451	2,213,428	1,957,154	46,167,538	22,400,000	126,445	7,185,046	931,104	76,810,133	
Moose Lake	409,399	15,214	23,133	---	487,524	---	487,524	113,045	15,901	57,065	108,575	1,229,856	---	---	264,742	---	1,494,598	
Mora	883,723	100,765	59,217	1,973,112	846,009	8,160	2,827,281	416,119	50,009	101,954	95,263	4,534,331	---	2,665	290,000	148,823	4,975,819	
Morgan	248,200	5,408	4,382	678	378,285	8,755	387,718	164,022	529	72,014	51,428	933,701	---	3,778	203,402	1,092,459	2,233,340	
Morris	1,442,990	267,116	30,071	205,041	2,254,751	---	2,459,792	224,227	40,798	197,733	80,742	4,743,469	1,945,000	1,559	277,000	120,166	7,087,194	
Morristown	182,257	34,921	9,455	52,946	278,774	---	331,720	60,047	12,271	23,835	110,184	764,690	---	---	---	75,105	839,795	
Morton	155,684	7,092	---	84,828	174,769	2,500	262,097	23,823	528	6,120	43,767	499,111	---	---	44,840	---	543,951	
Motley	214,078	2,822	16,171	---	184,418	1,807	186,225	90,452	31,413	22,395	148,050	711,606	---	15,100	111,715	7,467	845,888	
Mound	5,461,983	437,311	314,259	---	457,320	1,266,425	1,723,745	658,138	56,314	500,787	689,494	9,842,031	2,959,691	34,950	---	467,782	13,304,454	
Mounds View	6,215,153	85,496	269,202	350	484,889	100,136	585,375	195,838	74,347	1,239,250	179,174	8,843,835	---	7,425	165,110	1,120,645	10,137,015	
Mountain Iron	1,135,345	56,682	27,842	44,000	2,320,930	424,951	2,789,881	150,887	13,865	182,946	165,636	4,523,084	1,455,000	2,103,338	653,261	---	6,841,683	
Mountain Lake	411,659	118,719	11,352	77,614	925,043	24,671	1,027,328	169,253	14,038	79,935	352,883	2,185,167	446,082	967	130,000	10,000	2,772,216	
Murdock	55,880	4,537	710	1,884	52,150	4,000	58,034	12,863	---	2,617	13,451	148,092	---	---	---	---	148,092	
Myrtle	8,393	---	2,500	---	24,590	---	24,590	---	---	1,926	6,500	43,909	---	---	---	---	43,909	
Nashua	6,715	---	---	---	882	---	882	---	1	1,069	226	8,893	---	---	---	---	8,893	
Nashwauk	206,094	23,352	7,792	1,000	3,052,517	2,580	3,056,097	48,835	5,809	41,334	64,166	3,453,479	---	29,225	159,470	61,706	3,703,880	
Nassau	12,103	1,374	550	---	31,763	---	31,763	23,854	---	637	1,395	71,676	---	---	---	---	71,676	
Nelson	31,191	---	9,430	---	31,054	---	31,054	150	---	---	15,915	87,740	---	---	---	---	87,740	
Nerstrand	36,763	---	1,346	---	17,861	---	17,861	35,434	---	2,875	12,339	106,618	---	4,105	---	---	110,723	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues			Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants								Enterprise Funds	Governmental Funds	
Nevis	119,612	5,664	12,628	38,859	97,167	---	136,026	85,957	187	1,594	29,644	391,312	---	22,218	786	414,316
New Auburn	104,420	---	4,413	---	138,865	9,256	148,121	24,097	1,108	5,723	27,330	315,212	---	68,078	40,957	424,247
New Brighton	10,887,579	234,659	862,997	2,542,291	2,889,262	121,316	3,264,869	3,510,277	57,784	3,333,296	3,114,712	25,266,173	15,240,759	1,053,618	9,343,023	54,458,332
New Germany	148,757	2,625	22,541	---	42,093	15,995	58,088	119,262	925	6,824	49,893	408,915	---	---	---	408,915
New Hope	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
New London	308,943	357,446	70,848	---	420,422	19,854	440,276	243,421	2,263	52,337	33,435	1,508,969	182,800	---	55,670	1,747,439
New Munich	46,959	---	3,361	---	48,374	---	48,374	1,775	26	3,341	18,116	121,952	---	---	---	121,952
New Prague	2,937,134	644,332	337,458	---	1,099,973	8,136	1,108,109	524,637	50,034	591,633	4,571,917	10,765,254	6,231,223	53,500	284,974	17,337,589
New Richland	241,736	71,257	14,049	---	581,941	8,000	589,941	100,047	1,689	22,014	193,800	1,234,533	822,945	100,000	33,000	2,190,478
New Trier	20,406	1,291	7,298	---	3,561	---	3,561	---	---	1,209	6,455	40,220	---	---	---	40,220
New Ulm	8,105,689	1,474,558	232,251	461,794	5,218,911	26,756	5,707,461	1,784,537	122,843	767,188	175,944	18,370,471	3,349,351	1,972,204	4,456,756	28,148,782
New York Mills	412,262	178,161	2,934	205,098	456,992	29,727	691,817	154,774	18,036	18,399	133,539	1,609,922	---	295,120	282,607	2,189,649
Newfolden	44,554	37,944	1,350	23,168	86,437	112	109,717	65,373	2,176	6,410	59,138	326,662	---	20,500	---	347,162
Newport	2,031,832	319,877	127,610	551,394	781,976	---	1,333,370	21,195	92,431	52,229	57,244	4,035,788	---	---	732,200	4,767,988
Nicollet	159,268	392,170	21,774	---	233,420	---	233,420	4,305	---	69,608	26,286	906,831	438,000	75,000	331,347	1,751,178
Nielsville	22,343	---	2,000	198,790	26,265	---	225,055	1,717	---	3,309	2,591	257,015	---	4,205	---	261,220
Nimrod	10,711	---	2,065	---	4,923	---	4,923	---	---	733	7,517	25,949	---	---	---	25,949
Nisswa	1,569,675	25,221	28,575	---	111,178	14,000	125,178	259,426	37,330	103,709	39,065	2,188,179	---	150,000	361,045	2,699,224
Norcross	23,083	---	---	---	300,130	---	300,130	---	---	8,396	309	331,918	---	---	5	331,923
North Branch	3,672,666	948,221	198,001	500,000	1,177,958	107,092	1,785,050	316,411	32,417	431,221	144,462	7,528,449	1,887,482	538,665	256,748	10,684,216
North Mankato	4,184,179	1,634,954	356,710	212,339	2,619,600	---	2,831,939	452,722	48,558	218,383	197,834	9,925,279	3,427,395	357,135	109,800	14,317,319
North Oaks	1,042,085	1,895	535,267	---	37,952	8,462	46,414	718,834	6,543	74,606	12,716	2,438,360	---	---	---	2,438,360
North St. Paul	3,492,254	164,965	263,071	---	3,896,649	101,392	3,998,041	209,973	84,095	153,154	195,818	8,561,371	---	967,539	211,475	9,740,385
Northfield	6,015,063	977,880	767,520	198,401	4,406,655	206,798	4,811,854	1,340,429	108,508	867,031	1,001,750	15,890,035	4,814,463	---	1,820,517	22,751,801

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Northome	36,358	---	3,083	194,468	79,956	---	274,424	24,627	---	18,781	138,539	495,812	---	72,716	---	---	568,528	
Northrop	40,129	4,185	4,342	400	66,608	---	67,008	15,170	33	1,731	773	133,371	---	---	804	---	134,175	
Norwood Young America	1,411,997	92,301	102,967	39,283	601,609	219,244	860,136	140,477	13,851	131,562	60,369	2,813,660	---	174,546	103,880	774,657	3,866,743	
Oak Grove	2,475,258	171,509	307,538	---	1,277,416	338,419	1,615,835	292,630	16,964	460,255	24,507	5,364,496	2,155,000	80,134	---	1,400,215	8,999,845	
Oak Park Heights	2,688,313	42,342	155,820	6,778	181,233	---	188,011	192,545	66,189	532,827	433,791	4,299,838	---	9,237	432,280	941,234	5,682,589	
Oakdale	8,704,050	1,526,329	542,550	54,003	3,271,901	112,209	3,438,113	1,402,090	270,889	1,326,048	614,286	17,824,355	5,511,483	5,750	400,000	1,721,083	25,462,671	
Odessa	9,063	---	600	---	50,026	---	50,026	10,572	---	7,546	19,922	97,729	---	---	---	---	97,729	
Odin	8,541	3,563	---	9,660	29,663	---	39,323	8,228	---	4,119	43,820	107,594	144,000	---	275	184,069	435,938	
Ogema	22,235	94,370	45	163,751	39,326	1,609	204,686	85,180	79	126,440	2,120	535,155	---	---	103,385	169,376	807,916	
Ogilvie	56,254	---	4,378	---	144,276	---	144,276	44,687	646	5,012	---	255,253	---	19,650	22,512	10,000	307,415	
Okabena	76,847	---	---	---	65,433	---	65,433	6,190	---	1,076	51,706	201,252	---	---	---	---	201,252	
Oklee	116,458	---	1,122	---	130,288	---	130,288	24,488	756	3,864	20,873	297,849	---	---	---	12,000	309,849	
Olivia	853,524	89,889	53,895	---	944,026	---	944,026	56,468	11,740	142,821	58,550	2,210,913	2,109,019	17,614	474,939	595,861	5,408,346	
Onamia	174,833	115,857	7,477	2,641	221,530	2,380	226,551	101,677	3,953	17,338	49,538	697,244	---	153,857	---	---	851,101	
Ormsby	18,872	9,305	2,830	---	36,266	1,426	37,692	175	---	5,293	7,562	81,729	---	---	---	---	81,729	
Orono	4,082,076	270,167	376,373	---	1,012,714	94,871	1,107,585	1,768,746	127,742	523,710	295,266	8,551,665	---	192,030	11,300	230,000	8,984,995	
Oronoco	326,422	25,833	12,549	---	98,634	---	98,634	20,635	1,716	24,556	53,089	563,434	131,000	---	---	180,274	874,708	
Orr	77,251	---	425	---	135,685	---	135,685	117,800	---	14,028	71,570	416,759	---	---	14,500	22,880	454,139	
Ortonville	462,488	102,157	17,906	---	953,790	---	953,790	239,663	8,938	78,394	66,956	1,930,292	---	---	163,330	50,910	2,144,532	
Osakis	388,851	113,614	21,850	---	890,388	---	890,388	95,949	13,321	78,424	288,114	1,890,511	340,000	---	44,011	58,231	2,332,753	
Oslo	123,027	---	---	---	93,290	2,401	95,691	10,479	538	584	11,072	241,391	---	---	---	---	241,391	
Osseo	1,677,374	274,864	72,398	---	726,754	224,418	951,172	5,915	79,657	97,508	239,457	3,398,345	655,000	---	---	477,661	4,531,006	
Ostrander	72,579	---	2,201	---	62,450	---	62,450	775	599	2,187	6,436	147,227	---	---	---	---	147,227	
Otsego	2,707,808	1,559,651	914,988	83,698	779,521	---	863,219	2,099,142	---	1,091,564	989,001	10,225,373	4,275,000	4,000	---	1,754,282	16,258,655	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ottertail	433,887	58,227	11,831	---	31,150	---	31,150	49,340	---	18,239	22,410	625,084	---	5,260	---	---	630,344
Owatonna	9,218,552	1,974,527	576,978	580,646	6,724,360	686,770	7,991,776	2,257,674	315,777	1,436,457	2,210,212	25,981,953	8,091,947	301,000	506,600	1,466,210	36,347,710
Palisade	26,880	---	---	26,790	361,196	2,482	390,468	39,693	59	5,809	22,456	485,365	---	---	12,000	59,892	557,257
Park Rapids	1,633,962	719,523	127,945	400,921	824,588	---	1,225,509	378,042	50,914	230,382	134,480	4,500,757	3,945,000	21,653	626,951	645,826	9,740,187
Parkers Prairie	328,626	12,565	1,847	69,948	347,344	---	417,292	47,654	4,585	15,015	15,379	842,963	---	---	---	72,515	915,478
Paynesville	539,017	266,074	152,375	---	881,551	---	881,551	289,682	28,806	329,806	167,302	2,654,613	---	1,611	383,000	755,453	3,794,677
Pease	33,616	36,699	3,435	---	20,819	---	20,819	331	---	842	5,811	101,553	---	---	---	---	101,553
Pelican Rapids	635,810	124,763	85,152	99,226	801,217	2,690	903,133	247,184	17,968	70,783	156,549	2,241,342	1,091,511	26,401	40,000	158,846	3,558,100
Pemberton	77,420	7,581	815	---	47,511	---	47,511	12,503	---	9,686	43,015	198,531	616,225	---	50,170	187,242	1,052,168
Penock	85,371	2,072	3,713	---	132,020	---	132,020	27,219	1,102	23,893	129,990	405,380	---	---	---	---	405,380
Pequot Lakes	1,351,169	16,182	15,905	1,627	289,495	12,450	303,572	260,567	77,899	43,955	302,264	2,371,513	---	1,732	7,768	284,110	2,665,123
Perham	1,205,568	520,306	55,067	---	880,540	141,155	1,021,695	181,376	21,845	170,109	1,222,869	4,598,835	1,682,695	331,000	297,483	376,911	7,086,924
Perley	21,137	---	1,170	---	28,932	---	28,932	4,430	---	---	1,054	56,723	---	---	17,595	---	74,318
Peterson	54,725	---	---	---	59,285	---	59,285	12,394	361	7,885	5,299	139,949	---	---	---	---	139,949
Pierz	264,976	21,336	36,693	---	328,157	---	328,157	37,444	8,322	21,205	58,884	777,017	---	---	25,000	1,263	803,280
Pillager	153,168	16,700	36,537	---	622,003	---	622,003	25,887	2,289	51,039	14,317	921,940	---	---	32,020	---	953,960
Pine City	982,711	271,964	110,293	25,422	639,362	---	664,784	290,341	8,186	113,940	303,094	2,745,313	760,093	37,616	214,319	24,678	3,782,019
Pine Island	1,255,070	177,684	67,713	77,534	900,673	57,285	1,035,492	195,089	11,124	95,223	659,010	3,496,405	2,395,000	91,576	---	250,850	6,233,831
Pine River	278,829	---	3,095	---	568,553	---	568,553	237,963	81,547	15,825	28,127	1,213,939	---	---	---	19,926	1,233,865
Pine Springs	36,759	---	765	---	9,260	---	9,260	19,613	---	1,892	502	68,791	---	---	---	---	68,791
Pipestone	1,018,504	53,599	95,665	112,381	1,789,683	24,710	1,926,774	628,370	25,090	123,103	44,160	3,915,265	1,965,975	43,418	572,658	710,439	7,207,755
Plainview	1,015,365	---	31,881	---	786,582	85,910	872,492	341,507	23,296	75,986	82,664	2,443,191	---	---	7,500	191,565	2,642,256
Plato	95,578	---	8,467	1,200	48,435	1,000	50,635	85,629	---	24,241	122,938	387,488	---	---	---	---	418,762
Plummer	90,888	1,460	---	---	65,031	---	65,031	2,773	167	18,889	49,540	228,748	---	---	---	40,182	268,930

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Plymouth	26,504,291	191,324	3,420,287	4,167,989	10,087,012	280,907	14,535,908	3,922,798	894,046	4,093,697	908,693	54,471,044	2,708,084	51,581	4,864,928	12,945,357	75,040,994
Porter	30,664	---	2,431	---	55,216	268,233	323,449	9,262	---	9,218	37,972	412,996	---	---	---	---	412,996
Preston	596,321	74,358	5,570	---	646,457	26,673	673,130	166,437	6,706	30,473	136,468	1,689,463	496,556	---	713	273,840	2,460,572
Princeton	2,234,331	335,980	180,707	24,822	1,532,481	---	1,557,303	356,818	54,380	260,414	232,326	5,212,259	234,000	60,902	2,500	91,959	5,601,620
Prinsburg	102,519	1,332	110	191,900	106,364	---	298,264	18,559	27	7,317	4,805	432,933	---	---	---	---	432,933
Prior Lake	9,437,138	555,386	517,662	---	1,594,804	1,029,159	2,623,963	1,752,849	190,650	1,779,780	947,049	17,804,477	11,125,000	---	709,025	4,056,766	33,695,268
Proctor	904,462	217,053	53,238	18,143	1,029,774	4,200	1,052,117	176,493	35,698	64,750	25,634	2,529,445	524,119	3,000	34,025	140,028	3,230,617
Quamba	23,329	---	---	---	15,760	---	15,760	1,689	---	171	---	40,949	80,861	---	---	---	121,810
Racine	134,280	---	1,625	---	74,110	---	74,110	---	---	2,767	3,343	216,125	163,557	---	---	---	379,682
Ramsey	11,359,235	597,562	680,717	410,861	1,197,516	154,733	1,763,110	1,401,329	130,325	1,623,146	1,910,172	19,465,596	1,735,000	24,795	68,200	4,100,862	25,394,453
Randall	140,151	---	557	---	179,670	---	179,670	7,193	20,246	4,464	14,997	367,278	---	1,600	60,271	---	429,149
Randolph	79,771	325	32,651	---	14,533	---	14,533	648	---	472	75,522	203,922	---	---	---	---	203,922
Ranier	35,506	---	436	---	31,975	6,334	38,309	8,445	---	330	16,537	99,563	---	---	20,000	---	119,563
Raymond	118,981	30,025	4,101	14,000	241,416	---	255,416	100,311	853	22,099	39,215	571,001	---	---	19,000	59,079	649,080
Red Lake Falls	398,815	20,167	15,903	137,210	720,204	---	857,414	83,989	6,541	32,478	242,086	1,657,393	735,299	6,769	180,000	229,647	2,809,108
Red Wing	12,811,025	830,208	405,248	395,730	3,097,556	83,955	3,577,241	2,050,558	131,500	1,947,529	606,186	22,359,495	---	509,210	482,172	3,832,534	27,183,411
Redwood Falls	2,002,980	27,620	103,699	552,912	1,688,305	---	2,241,217	744,040	35,871	153,704	162,084	5,471,215	---	---	571,851	1,263,804	7,306,870
Regal	5,716	---	2,600	---	2,658	---	2,658	571	---	16	---	11,561	---	---	---	---	11,561
Remer	159,429	---	---	---	125,640	---	125,640	33,272	648	27,296	17,685	363,970	271,000	4,700	80,000	110,565	830,235
Renville	507,199	60,706	7,001	---	528,388	540	528,928	38,175	33,198	86,307	43,504	1,305,018	482,648	11,801	58,006	11,113	1,868,586
Revere	9,976	---	39	---	25,363	---	25,363	---	---	705	10,873	46,956	---	---	10,278	---	57,234
Rice	417,402	8,568	124,234	---	181,395	4,704	186,099	153,660	---	38,164	84,953	1,013,080	---	---	10,219	---	1,023,299
Richfield	17,845,314	504,234	872,135	2,565,800	6,187,994	6,491,980	15,245,774	1,218,194	379,605	1,811,053	1,062,090	38,938,399	8,953,090	---	2,921,010	15,534,808	66,347,307
Richmond	519,351	244,030	26,319	337,100	374,120	---	711,220	129,064	347	18,010	44,104	1,692,445	---	39,388	70,000	66,617	1,868,450

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Intergovernmental Revenues											Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants			Local Grants		Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
				Federal Grants	State Grants	Total	State Grants	Local Grants										
Richville	15,798	---	250	---	14,888	522	15,410	200	---	117	40	31,815	---	---	---	---	31,815	
Riverton	30,602	3,293	86	---	26,921	---	26,921	1	---	9,630	4,980	75,513	---	---	---	5,000	80,513	
Robbinsdale	5,811,000	541,727	391,529	37,903	1,496,595	237,205	1,771,703	860,561	171,171	930,662	309,628	10,787,981	5,465,000	---	334,488	78,090	16,665,559	
Rochester	50,590,660	2,046,260	2,810,859	4,344,081	19,071,511	1,326,601	24,742,193	12,814,475	513,192	7,810,687	4,113,409	105,441,735	9,900,000	---	10,889,501	12,544,622	138,775,858	
Rock Creek	165,206	---	31,413	---	167,084	---	167,084	3,760	3,460	3,444	31,200	405,567	---	---	---	---	405,567	
Rockford	1,612,706	479,574	202,466	---	505,187	11,426	516,613	409,416	2,277	140,282	190,517	3,553,851	2,931,890	3,275	---	668,783	7,157,799	
Rockville	891,957	46,821	87,610	---	301,536	---	301,536	4,173	6,069	52,802	58,124	1,449,092	---	376	3,328	80,954	1,533,750	
Rogers	8,693,442	1,250,352	546,112	5,804	708,354	274,541	988,699	1,890,334	113,247	701,953	1,097,902	15,282,041	412,000	233,742	222,971	6,756,133	22,906,887	
Rollingstone	118,108	4,472	4,035	---	155,418	---	155,418	29,673	---	45,757	45,464	402,927	2,080,000	---	2,300	143,459	2,628,686	
Romeby	6,704	---	4,415	---	4,632	---	4,632	121	---	182	---	16,054	---	---	---	---	16,054	
Roosevelt	9,883	---	1,533	---	13,367	---	13,367	3,962	---	2,324	988	32,057	---	---	---	---	32,057	
Roscoe	11,369	---	3,425	---	23,767	---	23,767	---	785	2,453	577	42,376	---	---	2,232	---	44,608	
Rose Creek	58,645	---	1,568	---	156,047	---	156,047	12,940	---	1,574	34,603	265,377	---	---	21,500	29,000	315,877	
Roseau	1,085,575	265,366	27,138	1,730,254	2,665,152	---	4,395,406	101,834	21,157	25,818	515,449	6,437,743	---	4,500	1,452,618	442,773	8,337,634	
Rosemount	10,606,990	1,582,277	650,634	63,800	1,046,444	84,127	1,194,371	2,038,366	120,870	951,748	3,404,016	20,549,272	448,200	19,005	2,035,331	85,469	23,137,277	
Roseville	14,437,919	589,047	1,228,370	325,457	1,571,277	7,259	1,903,993	6,805,077	242,630	188,916	497,332	25,893,284	---	78,050	28,729	620,000	26,620,063	
Rothsay	47,447	26,583	1,434	135,185	139,109	513	274,807	71,923	120	4,407	162,492	589,213	---	---	---	18,214	607,427	
Round Lake	61,980	17,544	892	---	108,485	---	108,485	42,679	162	37,950	9,227	278,919	---	---	103,500	---	382,419	
Royalton	201,857	39,928	27,876	---	175,646	---	175,646	35,509	60	17,564	95,872	594,312	---	10,834	22,283	66,602	694,031	
Rush City	704,512	107,321	7,237	---	637,899	---	637,899	266,765	6,107	73,401	137,469	1,940,711	363,000	405,000	49,514	310,892	3,069,117	
Rushford	622,143	39,013	83,153	262,461	4,272,600	26,886	4,561,947	317,099	14,910	75,291	367,925	6,081,481	---	1,059,904	97,000	81,500	7,319,885	
Rushford Village	189,822	---	7,815	158,505	115,849	---	274,354	12,488	---	3,891	4,474	492,844	---	---	---	---	492,844	
Rushmore	92,666	3,972	1,489	---	136,799	---	136,799	75,676	---	12,196	9,220	332,018	---	---	---	6,000	338,018	
Russell	46,421	---	1,270	---	106,811	---	106,811	17,543	449	8,036	5,369	185,899	---	4,646	12,500	6,748	209,793	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ruthton	69,308	3,092	2,720	1,800	98,419	---	100,219	18,620	254	5,667	15,090	214,970	---	---	32,000	246,970	
Rutledge	27,364	---	2,220	---	7,518	---	7,518	6,586	---	175	11,611	55,474	---	---	---	55,474	
Sabin	81,592	158,618	15,853	---	94,881	2,316	97,197	7,901	---	10,377	22,818	394,356	145,000	7,500	---	546,856	
Sacred Heart	126,734	11,686	1,400	---	237,211	---	237,211	19,584	27,683	10,410	66,254	500,962	---	---	---	500,962	
Sanborn	62,105	46,108	11,071	53,153	149,699	---	202,852	12,400	---	28,343	4,261	367,140	---	38,821	---	405,961	
Sandstone	444,582	46,921	47,340	558,327	776,726	---	1,335,053	173,525	2,389	118,327	149,652	2,317,789	382,900	80,078	269,234	3,050,001	
Sargeant	6,778	---	---	---	12,388	---	12,388	1,205	---	2,975	2,018	25,364	---	---	---	25,364	
Sartell	3,942,861	6,325,978	859,585	119,730	687,391	86,785	893,906	1,206,719	71,526	836,870	80,952	14,218,397	8,096,480	53,149	772,274	28,703,642	
Sauk Centre	1,925,857	617,603	181,350	752,903	1,449,598	---	2,202,501	697,079	26,910	140,663	257,186	6,049,149	2,799,275	---	1,074,524	9,922,948	
Sauk Rapids	5,025,322	989,674	257,730	566,768	2,566,540	16,433	3,149,741	290,661	104,102	1,004,679	485,465	11,307,374	1,890,000	112,700	1,939,242	15,249,316	
Savage	15,584,957	2,221,834	1,611,613	207,472	1,119,731	26,889	1,354,092	1,060,685	194,560	1,612,274	1,110,559	24,750,574	3,284,336	19,444	2,645,500	34,826,078	
Scandia	1,490,313	151,402	76,977	---	420,579	---	420,579	214,506	9,574	45,984	123,166	2,532,501	1,396,540	---	60,878	3,989,919	
Scanlon	246,736	90,332	24,130	---	236,261	---	236,261	14,725	7,724	16,097	16,963	652,968	---	---	---	652,968	
Seaforth	6,992	---	550	---	25,039	---	25,039	3,073	---	1,147	540	37,341	---	---	---	37,341	
Sebeka	162,107	180,586	5,790	---	226,755	---	226,755	115,228	7,647	69,305	22,221	789,639	3,253,764	---	50,000	4,343,181	
Sedan	11,854	---	2,000	---	13,374	---	13,374	---	---	889	2,079	30,196	---	---	4,136	34,332	
Shafer	267,481	7,304	36,636	---	142,021	---	142,021	---	862	25,020	61,903	541,227	---	---	113,700	751,127	
Shakopee	13,096,876	2,301,560	1,366,289	228,340	2,312,244	---	2,540,584	2,089,375	501,228	1,765,723	557,032	24,218,667	2,824,956	17,700	1,852,211	31,031,867	
Shelly	18,052	---	17	---	78,116	1,415	79,531	12,895	---	6,670	2,936	120,101	---	---	10,000	130,101	
Sherburn	312,201	67,045	13,168	---	475,493	---	475,493	74,835	5,863	88,970	106,190	1,143,765	---	18,800	10,000	1,172,565	
Shevlin	13,645	---	12,846	---	21,758	---	21,758	13,581	---	1,254	42,259	105,343	---	---	69,500	174,843	
Shoreview	9,639,155	152,745	653,392	---	329,291	80,616	409,907	4,435,274	49,462	727,810	300,714	16,368,459	1,107,027	---	244,518	20,851,455	
Shorewood	4,332,741	418	256,472	---	224,286	---	224,286	58,819	77,777	621,234	1,069,012	6,640,759	9,975,767	---	40,000	17,386,617	
Silver Bay	937,835	---	13,521	108,161	854,971	154,760	1,117,892	323,459	3,295	66,353	110,778	2,573,133	---	4,812	63,501	2,881,541	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Silver Lake	359,309	45,199	8,119	---	245,904	---	245,904	132,930	15,246	20,203	76,213	903,123	320,000	---	10,000	333,669	1,566,792
Skyline	51,459	---	---	---	12,818	---	12,818	28	---	16,371	5,550	86,226	---	---	---	---	86,226
Slayton	477,611	95,183	7,786	438,898	952,143	62,738	1,453,779	135,710	19,043	20,671	263,302	2,473,085	515,544	---	---	243,460	3,232,089
Sleepy Eye	770,271	278,186	87,311	26,105	1,543,357	18,042	1,587,504	351,137	24,046	319,393	86,623	3,504,471	3,827,318	5,959	358,338	1,176,782	8,872,868
Sobieski	24,846	---	5,090	---	18,251	---	18,251	3,652	196	84	638	52,757	---	---	---	---	52,757
Solway	10,928	---	1,500	---	8,848	---	8,848	545	---	2,005	1,410	25,236	---	---	---	---	25,236
South Haven	79,678	432	7,275	---	59,000	2,402	61,402	103,972	---	8,372	43,607	304,738	---	---	2,418	21,000	328,156
South St. Paul	8,035,829	850,285	385,103	132,446	7,090,710	134,613	7,357,769	2,873,644	139,966	1,036,104	151,924	20,830,624	3,649,739	8,000	854,623	---	25,342,986
Spicer	1,009,044	160,772	37,631	---	345,548	---	345,548	543,920	7,312	292,115	144,661	2,541,003	182,106	---	---	279,761	3,002,870
Spring Grove	230,905	778	2,456	---	499,694	18,252	517,946	273,860	2,805	34,094	254,549	1,317,393	2,248,200	2,625	217,599	689,601	4,475,418
Spring Hill	15,962	---	2,880	---	463,211	---	463,211	15,500	1,570	---	552	499,675	---	---	---	5,000	504,675
Spring Lake Park	3,093,409	459,437	256,481	---	449,863	21,637	471,500	736,178	123,240	241,130	174,655	5,556,030	594,413	---	150,000	116,063	6,416,506
Spring Park	941,034	3,626	34,188	---	98,155	---	98,155	22,975	15,703	66,985	51,070	1,233,736	---	---	---	35,327	1,269,063
Spring Valley	994,693	103,971	20,609	---	1,078,575	186,773	1,265,348	354,444	12,039	167,758	126,027	3,044,889	---	---	520,664	399,791	3,965,344
Springfield	702,160	218,598	8,760	244,201	1,014,436	15,066	1,273,703	285,569	10,738	158,312	182,385	2,840,225	826,000	505	40,000	340,578	4,047,308
Squaw Lake	10,890	---	1,400	169,356	43,480	---	212,836	17,027	---	309	4,134	246,596	---	---	---	---	246,596
St. Anthony	5,512,443	441,327	213,842	15,502	603,820	86,758	706,080	1,403,419	164,788	689,428	441,711	9,573,038	6,689,761	8,744	580,356	3,694,773	20,546,672
St. Anthony [Stearns]	1,625	---	832	---	6,268	---	6,268	292	---	2,317	---	11,334	---	---	---	---	11,334
St. Augusta	797,056	271,362	150,747	---	246,305	25,000	271,305	40,000	7,088	107,618	43,256	1,688,432	697,449	---	---	534,318	2,920,199
St. Bonifacius	656,861	59,578	133,546	---	393,577	---	393,577	227,462	15,547	51,429	40,933	1,578,933	---	3,000	93,700	---	1,675,633
St. Charles	755,542	3,311	25,780	99,857	820,695	29,083	949,635	329,206	18,727	57,024	328,282	2,467,507	---	---	636,469	---	3,103,976
St. Clair	281,570	---	3,345	700	231,436	600	232,736	57,672	---	21,205	87,280	683,808	---	---	---	14,004	697,812
St. Cloud	29,643,052	7,956,755	2,358,978	3,919,376	18,170,263	1,595,808	23,685,447	3,235,837	1,262,317	5,003,985	7,992,567	81,138,938	9,067,781	662,865	1,157,000	19,718,875	111,745,459
St. Francis	2,282,517	100,578	173,379	349,458	540,785	51,035	941,278	958,430	58,461	252,714	166,791	4,934,148	4,225,000	38,112	257,780	482,707	9,937,747

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers In			Total Revenues & Other Sources	
				Federal Grants	State Grants	Local Grants	Total						Enterprise Funds	Governmental Funds	Other Financing Sources		
St. Hilare	29,555	3,784	2,531	1,000	61,878	---	62,878	44,816	---	4,523	8,094	156,181	---	23,294	---	---	179,475
St. James	558,505	289,016	38,510	---	1,743,154	2,338	1,745,492	392,630	11,051	148,155	189,876	3,373,235	743,250	607,255	768	---	4,791,670
St. Joseph	1,771,496	1,438,181	267,305	94,248	1,060,934	62,615	1,217,797	823,136	79,837	571,095	107,556	6,276,403	3,855,000	---	3,734,450	---	13,867,894
St. Leo	8,198	---	31	---	28,487	---	28,487	7,431	---	735	4,682	49,564	---	10,987	---	---	60,551
St. Louis Park	27,549,083	840,965	2,946,749	114,992	3,646,990	720,852	4,482,834	3,737,619	276,693	3,851,542	3,038,836	46,724,321	---	2,057,134	6,326,855	---	55,386,972
St. Martin	83,972	---	2,980	77,481	51,704	---	129,185	38,775	---	8,843	38,284	302,039	---	17,000	53,666	---	372,705
St. Mary's Point	148,143	---	8,857	---	6,381	7,375	13,756	259	1,078	11,055	508	183,656	---	---	45,979	---	229,635
St. Michael	4,762,553	1,225,819	774,836	2,748,461	490,474	58,430	3,297,365	333,195	---	759,717	740,150	11,893,635	4,870,000	1,463,218	8,873,349	---	27,149,443
St. Paul	145,927,858	27,552,914	9,788,334	19,082,241	119,618,023	6,314,194	145,014,458	48,792,636	3,601,171	25,573,092	18,502,234	424,752,697	50,428,955	33,887	26,426,268	94,320,247	595,962,054
St. Paul Park	1,819,879	424,549	157,019	36,813	864,427	---	901,240	242,998	47,543	295,452	199,282	4,087,962	---	167,810	---	---	4,255,772
St. Peter	2,697,766	474,497	124,976	3,763	4,100,400	55,684	4,159,847	336,863	103,497	241,168	1,087,825	9,226,439	161,500	1,288,535	823,465	---	11,560,945
St. Rosa	7,255	---	2,101	---	3,125	---	3,125	3,450	165	423	17,403	33,922	---	---	---	---	33,922
St. Stephen	204,155	---	5,995	---	153,547	---	153,547	73,554	3,697	10,555	111,855	563,358	---	---	66,560	---	764,442
St. Vincent	7,334	---	---	---	163,617	---	163,617	1,090	---	1,114	996	174,151	---	---	---	---	174,151
Stacy	255,667	---	32,038	---	358,732	---	358,732	25,685	5,772	8,963	104,596	791,453	---	14,529	9,800	---	1,007,782
Staples	601,789	85,584	45,342	60,469	1,045,904	---	1,106,373	274,772	58,754	170,769	163,111	2,506,494	1,399,000	---	267,144	---	4,277,638
Starbuck	276,061	79,017	13,581	---	456,139	---	456,139	30,083	8,524	383,205	383,205	1,341,264	---	---	112,306	---	1,462,167
Steen	13,337	1,119	---	---	28,990	135	29,125	12,301	---	3,795	83	59,760	---	144,739	---	---	204,499
Stephen	107,230	43,166	1,386	25,823	237,484	8,672	271,979	26,928	898	9,569	77,940	539,096	93,000	32,000	43,646	---	707,742
Stewart	281,152	14,234	5,047	---	187,580	1,899	189,479	73,046	1,761	24,628	69,048	658,395	---	---	89,474	---	747,869
Stewartville	1,539,131	380,091	24,753	---	1,527,720	42,607	1,570,327	291,164	14,727	277,133	586,077	4,683,403	2,384,487	---	1,881,196	---	8,949,086
Stillwater	12,075,963	904,319	603,556	24,241	1,699,964	78,464	1,802,669	5,217,577	138,197	940,429	809,484	22,492,194	---	216,104	4,132,342	---	26,874,317
Stockton	101,757	18,381	10,144	49,289	110,289	---	159,578	5,370	---	20,013	118,375	433,618	---	---	233,639	---	667,257
Storden	100,936	9,212	611	---	95,362	---	95,362	42,877	---	8,344	8,150	265,492	---	---	20,938	---	286,940

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Strandquist	6,644	---	1,585	---	16,517	500	17,017	10,275	69	141	803	36,534	---	---	---	36,534	
Strathcona	1,991	---	12	---	3,642	---	3,642	---	---	3	80	5,728	---	---	---	5,728	
Sturgeon Lake	121,806	---	5,086	310,697	68,743	---	379,440	4,624	---	1,053	12,356	524,365	---	---	---	524,365	
Sunburg	30,621	---	20	---	39,054	---	39,054	95,628	---	14,405	69,290	249,018	---	---	107,224	356,242	
Sunfish Lake	336,405	---	45,856	---	3,698	807	4,505	1,545	2,142	18,340	---	408,793	---	---	---	408,793	
Swanville	65,593	---	2,465	---	97,071	1,676	98,747	30,261	484	2,552	29,780	229,882	---	---	---	229,882	
Taconite	113,164	---	458	---	464,330	359	464,689	48,302	244	62,478	42	689,377	---	---	5,181	694,558	
Tamarack	15,933	---	602	35,292	35,122	1,195	71,609	102	---	153	13,514	101,913	---	---	---	101,913	
Taopi	3,694	---	---	---	208,774	---	208,774	---	---	1,353	679	214,500	175,706	---	---	390,206	
Taunton	27,546	---	1,835	158,847	38,924	---	197,771	---	---	9,020	28,186	264,358	---	---	---	264,358	
Taylor Falls	665,612	23,426	15,851	137,653	255,428	---	393,081	19,868	4,690	19,497	26,715	1,168,740	194,001	9,500	31,502	1,459,293	
Tenney	12,145	---	251	---	1,232	---	1,232	50	---	22	213	13,913	---	---	---	13,913	
Tenstrike	18,013	---	3,500	---	5,684	---	5,684	---	---	96	---	27,293	---	---	---	27,293	
Thief River Falls	1,762,681	912,502	107,619	132,376	3,657,536	---	3,789,912	1,140,915	66,636	240,503	407,269	8,428,037	113,044	---	778,289	9,645,703	
Thomson	61,877	3,264	254	---	18,446	---	18,446	---	495	2,897	5,767	93,000	250,000	3,184	1,840	489,334	
Tintah	12,962	---	300	---	17,271	---	17,271	8,200	---	---	23,008	61,741	---	---	---	61,741	
Tonka Bay	856,550	44,363	91,801	---	15,713	3,474	19,187	75,770	9,629	82,616	9,405	1,189,321	---	---	60,000	1,340,321	
Tower	256,610	---	14,152	14,315	138,297	3,269,525	3,422,137	433,140	3,633	60,852	74,458	4,264,982	---	500	5,074	4,290,164	
Tracy	740,333	101,119	17,121	22,148	1,151,489	---	1,173,637	77,290	8,272	174,341	373,051	2,665,164	3,076,685	7,614	613,933	7,678,947	
Trail	7,844	161	1,500	---	3,266	---	3,266	---	---	37	4,189	16,997	---	---	---	16,997	
Trimont	147,698	12,762	2,200	---	268,027	---	268,027	73,298	5,709	32,787	62,445	604,926	156,000	---	45,849	806,775	
Trommald	23,000	---	365	---	16,222	---	16,222	---	115	812	---	40,514	---	---	---	40,514	
Trosky	15,714	---	2,567	---	15,052	---	15,052	293	---	1,160	570	35,356	---	---	---	35,356	
Truman	181,307	18,746	9,414	---	468,031	2,971	471,002	140,212	7,659	37,868	33,736	899,944	---	4,012	39,230	943,186	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Turtle River	16,644	---	7,010	---	2,149	---	2,149	200	---	3,460	25	29,488	---	---	---	29,488	
Twin Lakes	14,119	---	---	---	34,003	---	34,003	494	---	16,173	1,981	66,770	---	---	---	68,270	
Twin Valley	128,913	28,244	452	433,775	314,823	24,680	773,278	43,125	8,733	12,101	85,045	1,079,891	---	10,000	---	1,089,891	
Two Harbors	1,175,537	6,198	69,281	121,341	1,659,272	75,100	1,855,713	745,817	51,929	204,999	28,462	4,137,936	---	44,600	416,148	4,986,405	
Tyler	161,735	---	3,715	---	436,790	---	436,790	112,524	8,777	22,289	49,948	795,778	---	2,490	16,172	964,440	
Ulen	46,752	30,123	1,845	---	164,089	2,265	166,354	15,068	---	10,004	14,392	284,538	---	25,000	---	309,538	
Underwood	54,302	626	3,418	61,028	105,751	540	167,319	25,167	200	3,805	18,336	273,173	---	12,029	25,496	310,698	
Upsala	134,272	1,329	255	---	78,555	4,712	83,267	88,208	1,507	28,655	18,307	355,800	---	---	---	355,800	
Urbank	3,187	---	1,353	345,067	6,094	---	351,161	271	---	68	13,574	369,614	100,000	7,274	---	476,888	
Utica	31,094	3,291	2,125	---	36,244	7,694	43,938	92	---	1,965	10,258	92,763	---	---	---	92,763	
Vadnais Heights	4,705,326	686,438	552,055	145,350	418,318	24,935	588,603	2,118,279	33,371	968,923	90,704	9,743,699	400,000	65,127	412,756	10,772,582	
Vergas	111,096	91,889	4,471	1,100	62,520	864	64,484	2,380	50	8,082	62,466	344,918	---	25,500	79,984	450,402	
Vermillion	103,835	---	3,931	---	17,878	---	17,878	---	---	9,381	30,294	165,319	---	---	---	165,319	
Verndale	124,135	15	360	163,733	203,552	---	367,285	10,280	63,314	19,260	88,332	672,981	---	4,386	7,000	684,367	
Vernon Center	127,471	43,949	1,084	68,353	96,485	600	165,438	13,232	4,113	4,012	6,808	366,107	---	---	---	366,107	
Vesta	99,746	7,414	465	---	105,749	---	105,749	8,253	---	24,777	2,216	248,620	---	4,307	---	252,927	
Victoria	3,961,578	372,264	346,566	---	564,474	88,216	652,690	931,320	16,426	550,899	143,312	6,975,055	1,881,398	---	1,777,825	10,634,278	
Viking	9,682	---	---	132,841	23,959	---	156,800	4,681	96	3,170	10,172	184,601	---	---	---	184,601	
Villard	40,092	---	1,550	8,888	56,647	---	65,535	17,801	---	971	75,555	201,504	158,000	---	2,844	362,348	
Vining	5,859	591	1,695	154,827	20,331	17,000	192,158	10,849	---	2,436	19,258	232,846	---	---	---	232,846	
Virginia	2,768,477	450,002	67,536	334,680	6,297,252	321,700	6,953,632	1,174,975	143,602	458,152	384,819	12,401,195	---	---	344,365	12,745,560	
Wabasha	994,200	160,393	97,842	76,874	1,669,953	34,257	1,781,084	487,820	28,006	83,172	767,820	4,400,337	---	---	---	4,498,042	
Wabasso	395,736	20,853	2,680	110,709	221,708	---	332,417	80,969	2,181	42,371	98,504	975,711	---	94,408	---	1,070,119	
Waconia	3,386,626	225,963	1,205,708	---	271,825	411,000	682,825	1,499,447	19,124	956,178	2,354,351	10,330,222	24,958,283	13,360	1,204,156	37,269,021	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues					Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total	Enterprise Funds								Governmental Funds		
Wadena	975,164	318,075	23,023	439,287	1,336,980	---	1,776,267	144,658	37,889	193,001	419,916	3,887,993	675,000	6,670	411,741	356,105	5,337,509	
Wahkon	133,172	---	6,273	---	19,025	---	19,025	26,171	565	387	42,948	228,541	---	---	10,000	---	238,541	
Waite Park	7,294,909	869,818	56,566	8,153	735,497	17,977	761,627	567,034	78,677	528,995	412,542	10,570,168	1,563,523	1,440	---	2,795,041	14,930,172	
Waldorf	46,766	---	---	33,964	79,362	---	113,326	18,963	---	14	17,326	196,395	---	---	9,203	---	205,598	
Walker	1,028,059	61,595	10,810	---	521,994	---	521,994	719,237	18,107	43,577	251,760	2,655,139	580,052	---	76,564	1,020,814	4,332,569	
Walnut Grove	157,022	227,008	780	158,742	258,040	17,076	433,858	67,239	2,657	46,936	170,159	1,105,659	97,500	8,977	83,306	331,676	1,627,118	
Walters	11,162	---	547	---	30,855	271	31,126	12,514	---	664	1,928	57,941	---	---	---	---	57,941	
Waltham	22,946	---	1,056	---	46,903	---	46,903	---	---	440	2,901	74,246	---	---	8,606	398	83,250	
Wanamingo	366,179	34,323	15,870	65,491	373,608	---	439,099	73,004	2,196	69,545	60,602	1,060,818	1,952,000	---	---	490,354	3,503,172	
Wanda	28,639	933	4,093	---	33,351	---	33,351	6,647	---	1,187	50	74,900	---	---	---	---	74,900	
Warba	53,940	---	1,110	31,503	30,339	825	62,667	1,125	---	893	8,299	128,034	---	---	---	490	128,524	
Warren	250,689	4,257	3,288	40,487	940,364	---	980,851	111,521	3,666	2,129	85,361	1,441,762	25,135	2,600	189,607	3,226	1,662,330	
Warroad	812,819	154,374	27,093	300,993	729,379	31,371	1,061,743	685,901	24,067	277,416	413,941	3,457,354	---	72,350	340,000	40,000	3,909,704	
Waseca	3,581,910	294,166	132,794	60,187	3,010,572	23,025	3,093,784	312,698	46,019	308,694	436,564	8,206,629	---	1,071,550	607,044	3,011,939	12,897,162	
Watertown	1,271,563	280,865	374,164	---	520,442	5,793	526,235	261,243	10,629	179,195	529,133	3,433,027	280,000	---	50,000	795,713	4,558,740	
Waterville	638,243	115,807	14,705	25,796	657,348	15,903	699,047	22,729	11,971	77,826	37,982	1,618,310	156,864	---	---	140,806	1,915,980	
Watkins	272,508	469,452	14,409	250,897	930,675	402,790	1,584,362	176,276	5,257	100,902	180,338	2,803,504	5,805,000	---	1,641,983	1,270,299	11,520,786	
Watson	46,843	---	2,200	216,171	72,488	---	288,659	2,435	---	7,363	14,530	362,030	---	2,620	---	---	364,650	
Waubun	82,313	---	4,646	---	139,478	2,115	141,593	25,844	---	2,008	2,159	258,563	---	---	---	7,500	266,063	
Waverly	492,349	110,074	52,286	---	118,413	122,452	240,865	23,543	136	6,335	60,590	986,178	229,016	---	---	31,533	1,246,727	
Wayzata	5,318,892	33,886	415,148	---	243,063	9,567	252,630	784,307	88,530	412,953	46,588	7,352,934	---	---	362,000	505,100	8,220,034	
Welcome	224,536	---	6,019	550	397,108	1,639	399,297	35,418	1,302	26,242	183,987	876,801	---	407,150	---	---	1,283,951	
Wells	498,790	105,882	7,512	223,345	1,032,762	30,119	1,286,226	350,446	17,343	81,581	142,541	2,490,321	---	---	119,996	74,459	2,684,776	
Wendell	50,823	---	516	---	59,141	---	59,141	37,673	948	4,434	16,911	170,446	---	---	---	6,480	176,926	

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Enterprise Funds	Governmental Funds	Other Financing Sources	
West Concord	350,696	30,807	6,044	---	335,017	21,891	356,908	105,333	3,018	22,387	29,254	904,447	306,900	118,571	193,505	32,950	1,556,373
West St. Paul	9,093,251	470,834	725,347	141,296	1,908,747	94,075	2,144,118	615,954	117,986	1,151,057	465,984	14,784,531	2,692,000	21,192	535,150	299,758	18,332,631
West Union	4,959	---	1,001	---	5,730	---	5,730	100	---	489	1,728	14,007	---	---	---	---	14,007
Westbrook	97,247	1,451	3,694	---	299,367	9,607	308,974	29,740	2,223	14,402	137,368	595,099	---	---	129,436	94,185	818,720
Westport	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Whalan	14,676	---	435	---	12,808	---	12,808	---	---	55	11,088	39,062	---	---	24,000	---	63,062
Wheaton	510,807	---	5,151	355,218	773,362	---	1,128,580	72,974	2,348	31,976	436,783	2,188,619	---	---	155,000	45,500	2,389,119
White Bear Lake	5,359,697	964,863	547,058	144,293	2,816,011	981,374	3,941,678	1,749,381	114,446	2,252,584	370,117	15,299,824	---	---	912,400	2,328,919	18,541,143
Wilder	21,428	---	70	---	16,991	---	16,991	---	---	2,679	113	41,281	---	---	---	---	41,281
Willernie	151,673	---	15,672	---	68,889	---	68,889	10,760	3,439	14,352	3,642	268,427	---	---	---	---	268,427
Williams	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	4,964,951	1,957,654	454,878	1,370,204	6,192,752	350,486	7,913,442	867,285	259,559	1,314,614	941,237	18,673,620	5,011,702	70,390	2,270,114	5,925,264	31,951,090
Willow River	53,317	3,239	2,800	33,083	52,497	---	85,580	15,325	---	4,241	39,379	203,881	---	---	---	---	203,881
Wilmont	59,469	---	1,750	---	108,796	---	108,796	27,495	33	7,839	20,942	226,324	---	---	---	---	226,324
Wilton	9,771	---	6,655	---	4,402	---	4,402	680	---	2,684	222	24,414	---	---	---	---	24,414
Windom	1,015,778	310,963	72,308	---	1,608,394	33,360	1,641,754	560,455	26,797	46,687	512,879	4,187,621	1,380,000	---	480,234	130,503	6,178,358
Winger	25,773	19,036	3,625	87,507	41,589	563	129,659	9,483	---	6,890	12,556	207,022	---	---	17,978	---	225,000
Winnebago	303,328	86,755	23,104	534,093	663,507	22,738	1,220,338	154,283	11,843	63,515	36,504	1,899,670	1,615,000	39,842	---	27,475	3,581,987
Winona	5,902,574	766,018	161,329	117,026	10,609,702	166,422	10,893,150	1,503,010	253,614	1,102,653	432,100	21,014,448	---	---	580,790	677,263	22,272,501
Winsted	904,924	32,477	55,989	608,918	759,044	5,157	1,373,119	283,164	26,273	117,268	131,729	2,924,943	3,630,000	---	---	478,486	7,033,429
Winthrop	341,483	7,074	31,392	---	555,496	8,423	563,919	139,065	7,425	55,133	16,421	1,161,912	---	---	---	---	1,161,912
Winton	31,534	---	680	---	35,163	---	35,163	26,966	---	---	5,385	99,728	---	---	---	74,062	173,790
Wolf Lake	8,685	---	64	421	18,167	---	18,588	52,167	---	165	94,087	173,756	---	2,500	15,000	---	191,256
Wolverton	32,236	---	165	---	36,577	---	36,577	24,109	---	3,449	18,920	115,456	---	---	---	---	115,456

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Wood Lake	99,789	1,276	2,900	---	138,123	---	138,123	36,020	1,282	11,438	21,236	312,064	---	---	---	6,000	318,064
Woodbury	23,752,724	15,069,135	3,771,610	230,589	6,770,710	236,275	7,237,574	3,067,797	375,554	5,830,687	1,491,032	60,596,113	6,132,882	37,330	306,927	---	67,073,452
Woodland	234,491	323	12,544	---	3,525	1,236	4,761	6,400	3,048	7,001	2,122	270,690	---	---	---	---	270,690
Woodstock	18,817	12,672	1,300	---	37,449	---	37,449	8,470	---	938	2,202	81,848	---	---	---	---	81,848
Worthington	2,743,175	434,167	208,510	382,800	4,580,453	15,517	4,978,770	828,990	159,414	685,047	154,749	10,192,822	4,388,687	11,555	888,842	100,195	15,582,101
Wrenshall	63,820	---	6,534	---	67,854	82,556	150,410	31,468	---	14,165	4,819	271,216	---	---	1,237	---	272,453
Wright	17,969	---	2,050	---	11,697	---	11,697	33,458	---	---	2,894	68,068	---	---	---	---	68,068
Wykoff	137,721	25,480	1,438	---	150,564	---	150,564	49,417	248	15,964	21,852	402,684	217,000	---	---	65,290	684,974
Wyoming	1,979,885	71,647	87,169	---	180,018	---	180,018	1,957,997	39,871	163,889	117,464	4,597,940	---	---	---	---	4,597,940
Zempe	11,071	---	60	---	2,303	---	2,303	---	---	282	---	13,716	---	---	---	---	13,716
Zimmerman	1,198,773	65,206	124,735	---	508,295	14,432	522,727	160,323	48,839	99,464	24,688	2,244,755	---	46,111	50,000	127,370	2,468,236
Zumbro Falls	31,136	---	11,728	---	58,517	---	58,517	53,482	313	5,703	9,343	170,222	---	---	---	71,562	259,559
Zumbrota	1,191,671	101,357	76,288	---	863,281	158,283	1,021,564	236,247	23,386	83,650	406,560	3,140,723	260,000	4,948	433,892	722,056	4,561,619
State Total	\$2,028,756,908	\$151,049,749	\$189,761,839	\$957,416,753	\$1,236,054,260	\$88,875,668	\$447,680,453	\$43,567,333	\$246,775,432	\$244,312,024	\$818,396,549	\$4,689,416,068	\$818,396,549	\$38,401,477	\$202,747,992	\$726,565,137	\$6,475,527,223

**Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Popu- lation.	Current Expenditures											Debt Service			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out		
															Enterprise Funds		Governmental Funds
Ada	1,640	272,171	457,794	253,591	132,761	303,507	96,468	13,247	1,529,539	539,426	137,665	46,995	2,253,625	---	48,973	116,000	2,418,598
Adams	761	124,024	159,178	75,831	39,015	20,943	---	33,694	452,685	25,424	70,000	28,406	576,515	---	20,300	38,300	635,115
Adrian	1,226	184,056	225,767	214,338	---	102,849	80,464	---	907,474	254,804	1,098,280	119,900	2,380,458	---	14,851	291,114	2,686,423
Afton	2,937	497,460	417,895	259,746	475	12,397	---	451	1,188,424	930,800	---	155,668	2,274,892	---	---	115,544	2,390,436
Aitkin	2,113	349,804	674,174	280,207	---	49,539	105,173	9,906	1,468,803	1,426,091	354,752	233,829	3,483,475	---	---	992,512	4,475,987
Akeley	401	125,869	142,771	56,062	---	27,940	---	10,334	362,976	20,314	85,372	15,686	484,348	---	---	---	484,348
Albany	2,193	246,218	573,088	177,276	---	71,218	---	---	1,067,800	1,162,150	2,694,726	460,979	5,385,655	---	2,888,634	133,700	8,407,989
Albert Lea	18,125	1,534,190	5,097,240	2,350,879	---	3,055,067	354,747	963,517	13,355,640	7,776,437	1,056,382	321,282	22,509,741	---	80,000	1,210,748	23,800,489
Alberta	125	26,286	2,588	20,028	11,959	---	---	---	60,861	45,133	---	---	105,994	---	---	455	106,449
Albertville	5,942	849,643	1,122,988	496,629	47,723	246,507	96,550	19,103	2,879,143	4,741,146	765,000	401,882	8,787,171	24,690	349,925	2,131,264	11,293,050
Alden	635	113,769	81,014	54,360	---	33,025	---	3,347	285,515	290,960	49,136	4,381	629,992	---	85,000	1,147	716,139
Aldrich	42	4,498	4,142	4,330	---	265	---	6,326	19,561	---	---	---	19,561	---	---	---	19,561
Alexandria	11,481	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Alpha	125	29,095	25,764	23,104	8,375	1,954	---	---	88,292	33,000	---	---	121,292	---	5,256	9,070	135,618
Altura	421	99,210	125,611	273,536	2,246	5,122	---	5,900	511,625	125,884	15,000	8,671	661,180	---	---	---	661,180
Alvarado	369	106,677	7,227	35,877	575	10,231	28,438	---	189,025	66,300	---	---	255,325	---	---	---	255,325
Amboy	539	81,930	123,884	47,729	---	1,498	303,401	7,572	566,014	23,337	---	---	589,351	---	114,129	158,830	862,310
Andover	30,598	1,978,977	3,580,240	1,992,487	94,669	1,846,042	2,265,605	6,915	11,764,935	5,063,077	3,275,000	2,257,044	22,360,056	---	---	2,425,081	24,785,137
Amandule	2,969	344,370	682,603	362,981	---	106,532	187,841	22,577	1,706,904	784,151	640,000	368,080	3,499,135	---	151,548	1,467,274	5,117,957
Anoka	18,038	1,507,301	4,341,593	1,412,264	---	1,587,901	244,124	78,369	9,177,532	4,692,248	370,000	877,031	15,116,831	---	---	692,500	15,809,331
Apple Valley	49,456	3,908,272	8,757,650	2,840,901	---	4,106,632	1,584,019	441,163	21,638,637	10,615,297	5,125,000	1,468,677	38,847,611	---	1,202,932	20,100,223	60,150,766
Appleton	2,683	298,883	492,206	379,154	10,151	266,310	144,547	266,962	1,858,213	1,603,892	235,000	125,326	3,822,431	---	---	---	3,822,431
Arco	92	16,921	12,295	40,720	---	1,000	---	5,428	76,364	---	---	---	76,364	---	3,000	---	79,364
Arden Hills	9,985	1,099,722	1,318,006	246,530	---	556,749	664,032	---	3,885,039	1,042,333	215,000	66,625	5,208,997	---	---	734,441	5,943,438
Argyle	659	86,636	42,070	113,389	---	23,489	38,207	---	303,791	79,965	46,144	2,556	432,456	---	78,071	37,165	547,692
Arlington	2,098	367,710	430,973	274,758	21,811	161,113	86,730	22,540	1,365,635	212,198	497,000	169,715	2,244,548	---	---	---	2,244,548
Ashby	449	58,939	182,197	31,271	747	9,967	22,180	4	303,305	86,647	25,829	62,029	479,810	---	---	1,096	480,906
Askov	369	122,504	31,767	19,503	---	29,287	---	---	203,061	97,362	14,764	735	315,922	30,063	---	---	345,985
Atwater	1,034	185,264	204,205	123,924	3,118	44,088	---	---	562,599	246,870	100,000	90,439	999,908	---	---	---	999,908
Audubon	487	211,191	124,668	40,752	33,557	3,511	114,479	12,530	540,688	210,695	65,000	141,530	957,913	---	---	11,500	969,413
Aurora	1,717	233,091	463,804	488,947	---	142,275	102,088	43,938	1,474,143	169,467	257,399	52,700	1,953,709	---	---	200,185	2,153,894
Austin	23,671	1,704,318	4,877,221	3,112,400	---	3,578,293	814,510	95,363	14,182,105	5,607,520	1,467,131	389,506	21,646,262	---	19,000	1,594,532	23,259,794
Avoca	122	14,754	11,658	9,522	---	5,930	516	5,875	48,255	27,825	---	---	76,080	---	---	---	76,080
Avon	1,321	343,977	354,440	113,763	---	142,886	120,576	---	1,075,642	6,165,998	235,715	159,216	7,636,571	---	---	66,755	7,703,326
Babbitt	1,598	678,306	625,484	307,245	---	349,055	62,138	42,640	2,064,868	14,694	85,000	96,233	2,260,795	---	---	383,797	2,644,592
Backus	323	69,400	107,314	18,523	4,014	7,845	503	13,944	221,543	23,532	---	---	245,075	---	---	---	245,075
Bodger	462	125,305	44,496	34,661	---	4,035	---	---	208,497	---	3,031	12,325	223,853	---	---	---	223,853
Bagley	1,247	191,238	368,442	201,023	---	43,948	67,396	52,191	924,238	876,703	122,134	64,256	1,987,331	---	31,215	374	2,018,920
Balaton	602	87,716	155,834	99,333	---	113,844	81,169	35,128	573,024	173,202	232,241	168,555	1,147,022	---	---	113,033	1,260,055

**Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Popu- lation.	Current Expenditures											Debt Service				Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
Bluffton	207	18,786	15,937	6,710	655	6,929	---	2,372	51,389	70,682	---	---	122,071	---	400	122,471	
Bock	104	28,803	706	7,098	---	946	---	---	37,553	---	---	37,553	---	---	9,683	47,236	
Boyp	81	9,208	2,712	5,018	236	517	---	5,826	23,517	8,303	---	31,820	---	---	---	31,820	
Boway	712	139,917	136,950	98,090	1,200	67,222	158,318	199,586	801,283	494,697	44,257	28,305	1,368,542	---	559,970	1,928,512	
Bowlus	255	21,279	40,510	11,549	21,733	6,727	---	---	101,798	174,925	---	---	276,723	---	---	276,723	
Boy River	36	2,301	256	2,741	66	---	---	---	5,364	---	2,000	143	7,507	---	---	7,507	
Boyd	176	64,004	28,909	12,364	22,464	1,452	---	23,056	152,249	19,681	---	---	171,930	---	---	171,930	
Braham	1,660	244,564	392,795	272,534	---	1,626	17,879	---	929,398	197,891	69,521	77,684	1,274,494	---	---	1,274,494	
Brainerd	13,959	2,440,384	4,431,204	1,421,819	318,415	1,124,095	1,375,585	1,812,248	12,923,750	6,339,267	1,554,097	503,054	21,320,168	---	5,835,226	27,155,394	
Brandon	441	172,332	47,915	152,787	3,448	9,107	---	---	385,589	659,301	41,181	36,512	1,122,583	---	22,898	1,155,010	
Brecknridge	3,555	400,210	746,118	549,246	19,604	271,920	590,193	48,464	2,625,755	1,074,491	317,533	114,323	4,132,102	---	13,412	4,145,514	
Breezy Point	1,664	625,278	649,104	265,318	---	4,306	25,105	13,896	1,583,007	1,835,303	192,905	204,666	3,815,881	---	316,000	4,131,881	
Brewster	476	36,292	56,052	37,039	43,790	1,483	2,464	22,130	199,250	161,573	15,000	750	376,573	---	1,292	377,865	
Bricecyn	334	66,603	51,820	55,387	5,049	3,038	---	---	181,897	1,423	9,193	13,306	205,819	30,000	9,033	244,852	
Brook Park	142	29,208	16,558	1,685	---	4,193	---	---	51,644	30,191	---	---	81,835	---	---	81,835	
Brooklyn Center	27,907	2,629,766	7,550,434	1,887,678	---	2,326,982	5,659,331	429,237	20,483,428	4,511,641	2,786,076	1,147,308	28,928,453	529,138	519,182	35,476,220	
Brooklyn Park	72,724	3,205,468	17,009,776	5,970,638	---	6,412,372	8,590,177	229,572	41,418,003	3,656,965	5,965,000	2,743,540	53,783,508	2,610,000	400,000	68,432,750	
Brooks	140	14,076	3,471	4,012	11,158	7,246	5,294	1,288	46,545	208,217	---	---	254,762	---	---	254,762	
Brookston	91	6,528	3,750	9,157	---	2,100	---	600	22,135	174	---	---	22,309	---	---	22,309	
Brooten	646	100,298	94,040	116,278	---	26,318	---	59,085	396,019	277,801	35,000	16,338	725,158	---	---	725,158	
Brownville	716	88,233	109,075	143,328	---	52,328	---	618	393,582	381,715	115,000	41,241	931,538	---	---	931,538	
Browns Valley	638	145,763	249,716	47,481	---	110,813	478,472	---	1,032,245	111,506	70,000	18,656	1,232,407	---	307,154	1,539,561	
Brownsdale	702	77,843	106,731	54,785	---	33,861	---	8,165	281,385	261,640	66,000	65,729	674,754	---	77,477	752,231	
Brownsville	485	40,239	39,740	48,667	423	39,677	62,637	1,803	233,186	50,105	35,000	2,244	320,535	2,544	14,000	337,079	
Brownton	816	91,238	287,803	96,788	44,012	25,541	---	620	546,002	160,543	1,610,000	109,815	2,426,360	30,000	17,900	2,474,260	
Bruno	110	16,080	9,361	6,925	1,380	830	---	1,931	36,507	---	---	---	36,507	---	---	36,507	
Buckman	251	9,692	1,533	6,311	17,794	7,759	---	2,076	45,165	53,264	10,000	3,283	111,712	---	---	111,712	
Buffalo	13,950	984,726	2,619,518	1,427,332	586,667	1,535,644	574,036	309,926	8,037,849	2,781,818	2,084,121	1,253,861	14,157,649	220,377	1,349,999	15,728,025	
Buffalo Lake	738	104,667	179,819	87,874	---	11,979	23,334	36,060	443,733	463,987	36,108	75,427	1,019,255	---	24,140	1,043,395	
Buhl	979	171,343	113,001	196,969	---	119,891	35,849	21,434	658,487	296,388	93,590	51,805	1,100,270	---	165,904	1,266,174	
Burnsville	61,393	4,368,498	16,721,840	3,871,328	1,76,181	3,719,898	1,052,095	1,240,944	31,150,784	11,054,103	6,186,384	160,395	48,551,666	---	60,000	56,794,397	
Burrum	118	7,421	7,114	13,472	36	3,477	---	1,743	33,263	19,181	---	---	52,444	---	---	52,444	
Butterfield	517	92,628	40,492	94,785	18,881	9,964	3,163	---	259,913	19,100	5,000	18,759	302,772	---	1,875	304,647	
Byron	4,721	137,350	592,163	347,403	---	199,746	300,719	10,600	1,587,981	1,200,421	628,053	354,336	3,770,791	---	734,437	4,505,228	
Caledonia	2,923	501,144	747,882	222,643	---	231,666	38,174	34,223	1,776,732	261,102	201,656	51,639	2,291,129	---	127,822	2,418,951	
Callaway	208	31,442	38,035	27,467	14,241	194,606	---	---	305,791	14,525	3,028	2,084	325,428	---	31,129	1,606,900	
Calumet	369	107,158	58,797	141,776	---	51,338	---	---	359,069	63,031	25,587	17,878	465,565	---	---	465,565	
Cambridge	7,615	1,784,847	1,436,766	1,169,554	---	185,294	1,284,264	98,765	5,959,490	4,029,485	6,167,725	1,029,549	15,629,249	---	1,702,777	17,362,026	
Campbell	200	15,554	60,594	23,885	3,977	17,571	---	7,012	128,593	48,358	---	---	176,951	---	---	176,951	

Table 16 Classification of Expenditures for All Governmental Funds For the Year Ended December 31, 2007

Name of City	Popu- lation.	Current Expenditures															Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Debt Service			Other Financing Uses	Enterprise Governmental Funds	Transfers Out Governmental Funds			
										Principal Payments	Interest Payments	Total Expenditures						
Canby	1,830	332,833	306,485	220,679	209	177,844	14,946	184,939	1,237,935	96,980	219,169	75,995	1,630,079	---	---	---	12,493	1,642,572
Cannon Falls	4,106	623,545	986,393	619,627	70,641	703,188	60,902	97,433	3,161,729	1,691,838	1,020,023	493,072	6,366,682	3,205,000	---	1,019,447	---	10,591,129
Canton	318	89,577	31,517	47,464	---	7,245	---	---	225,803	---	---	287	237,467	---	---	12,390	---	249,857
Carlos	398	69,899	48,149	43,687	---	9,003	---	---	170,739	51,282	45,000	55,730	322,751	---	---	98,022	---	420,773
Carlton	804	188,344	184,256	112,426	7,033	42,942	---	57,554	592,555	89,282	12,000	61,323	755,160	1,000	---	---	---	756,160
Carver	2,807	600,198	539,943	265,288	---	231,663	1,354	6,840	1,645,286	675,393	225,000	162,987	2,708,666	---	---	713,072	---	3,421,738
Cass Lake	813	146,984	559,720	159,886	2,282	32,889	29,315	18,388	949,464	36,753	45,391	13,417	1,045,025	---	---	16,969	---	1,061,994
Cedar Mills	46	23,702	398	1,616	---	---	---	---	25,716	---	---	---	25,716	---	3,099	---	---	28,815
Center City	660	118,190	134,562	80,429	---	5,722	---	2,465	341,368	61,095	11,771	10,459	424,693	---	---	---	---	424,693
Centerville	3,839	562,024	1,034,234	267,493	20,708	376,863	17,257	---	2,278,579	1,948,899	1,098,339	278,918	5,604,735	---	392,863	---	5,997,598	
Ceylon	347	103,036	73,367	50,559	2,286	3,400	---	31,011	263,659	35,545	2,383	358	299,945	---	---	---	---	299,945
Champion	23,990	1,285,043	3,611,677	1,117,694	---	1,073,755	1,351,506	143,437	18,641,092	16,984,525	1,710,353	504,002	37,839,972	785,000	---	1,773,713	---	40,398,685
Chandler	242	46,746	31,702	65,775	---	7,536	60,187	7,213	219,159	60,519	3,000	1,200	283,878	---	---	44,500	---	328,378
Chanhassen	22,395	1,951,465	2,924,751	2,139,422	---	2,013,037	614,309	435,505	10,078,489	10,293,707	1,750,000	769,212	22,891,408	---	1,163,065	---	24,054,473	
Chaska	23,775	2,948,656	3,341,974	4,196,301	---	1,378,550	2,189,101	8,498	14,065,060	6,228,509	8,800,000	2,515,591	31,607,160	---	535,258	9,772,808	---	41,915,226
Chattfield	2,531	338,290	671,153	234,048	---	369,056	141,706	---	1,754,253	478,299	304,233	296,597	2,833,382	---	---	832,879	---	3,666,261
Chickamaw Beach	149	7,930	13,049	6,823	---	1,261	---	1,554	30,617	---	---	---	30,617	---	6,909	---	---	37,526
Chisago City	4,363	333,829	673,914	267,778	5,673	237,494	39,759	4,492	1,562,939	1,817,517	279,987	156,070	3,816,513	---	45,170	---	3,861,683	
Chisholm	4,645	730,947	1,308,799	859,069	---	556,252	217,385	348,925	4,081,377	2,168,919	40,000	34,314	6,324,610	---	97,730	---	6,422,340	
Chokio	425	96,557	22,319	18,844	---	639	85,382	---	223,741	17,514	19,249	17,005	277,509	---	56,893	---	334,402	
Circle Pines	5,250	341,664	1,123,028	157,781	36,854	339,408	8,047	51,696	2,058,478	474,045	310,000	332,617	3,175,140	---	---	1,614,200	4,789,340	
Clara City	1,328	196,022	185,171	202,518	---	98,935	23,854	6,586	713,086	281,803	86,510	32,828	1,114,227	---	---	192,018	1,306,245	
Claremont	609	151,000	119,892	105,863	---	17,850	7,022	---	401,607	736,058	35,202	84,902	1,257,769	---	---	---	1,257,769	
Clarissa	620	126,486	66,206	75,311	---	11,309	17,398	4,005	300,715	64,920	8,683	3,332	377,650	---	---	9,117	386,767	
Clarkfield	897	144,779	184,862	137,877	---	89,351	30,704	211	587,784	209,437	71,677	32,057	900,955	---	377,167	7,758	1,285,880	
Clarks Grove	698	98,373	25,150	50,144	---	9,029	---	---	182,696	99,634	---	---	282,330	---	---	---	---	282,330
Clear Lake	443	143,296	167,746	56,839	---	75,540	---	27,388	470,809	272,880	57,048	24,814	825,551	---	---	11,278	836,829	
Clearbrook	546	106,844	143,048	69,445	---	100,860	3,185	---	423,382	12,376	144,924	58,159	638,841	---	---	33,364	672,205	
Clearwater	1,418	300,136	338,933	157,998	6,885	64,599	18,562	44,278	931,391	869,858	95,000	70,776	1,967,025	---	82,583	152,835	2,202,443	
Clemens	156	23,032	21,572	13,741	7,816	4,483	5,000	3,906	79,550	16,113	---	---	95,663	---	---	---	95,663	
Cleveland	708	89,996	172,065	74,557	---	12,224	---	---	336,618	47,079	12,002	7,800	403,499	---	52,000	---	455,499	
Climax	221	46,605	32,507	19,096	403	---	67	---	110,902	66,565	---	---	177,467	---	---	5,000	182,467	
Clinton	422	71,988	43,939	142,408	---	726	---	20,867	279,928	3,990	19,604	15,413	318,935	---	---	---	318,935	
Clithral	117	43,518	299	6,462	85	1,005	---	527	51,896	7,322	---	---	59,218	---	---	---	59,218	
Clontarf	154	41,530	1,495	8,054	---	---	---	10,252	61,331	---	---	---	61,331	---	18,823	---	80,154	
Cloquet	11,753	765,240	3,913,164	1,236,569	18,503	1,039,925	613,019	---	7,888,420	1,316,311	292,625	122,878	9,320,234	---	10,000	501,921	---	9,852,155
Coates	180	17,659	14,038	4,281	---	3,430	---	---	39,408	---	---	---	39,408	---	---	899	---	40,307
Cobden	46	4,937	627	4,173	---	---	---	1,199	10,936	2,800	---	---	13,736	---	---	---	---	13,736
Cohasset	2,587	475,335	254,495	281,105	---	168,794	30,574	32,997	1,243,300	566,798	1,830,000	72,557	3,712,655	---	---	568,234	---	4,280,889

**Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Popu- lation.	Current Expenditures												Total Expenditures and Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Debt Service			Other Financing Uses		Transfers Out Enterprise Funds	Governmental Funds
										Principal Payments	Interest Payments	Total Expenditures				
Henderson	946	139,818	226,954	91,495	---	53,505	29,181	777	541,730	382,476	1,844,317	319,483	---	---	30,400	3,118,406
Hendricks	695	102,930	113,430	164,459	---	34,093	14,604	13,982	443,498	129,854	3,073	11,127	---	---	56,520	644,072
Hendrum	299	71,773	32,043	59,785	---	7,808	104,745	2,997	279,151	530,719	8,131	8,202	9,350	---	19,690	855,243
Henning	825	113,790	173,058	84,506	3,315	17,520	14,622	15,065	422,476	53,763	---	---	---	6,500	11,416	494,155
Henriette	100	21,243	1,110	2,174	3,343	---	---	---	27,870	---	---	---	---	---	---	27,870
Herman	420	77,194	109,068	126,785	---	10,893	418,402	4,515	746,857	386,938	26,360	32,209	14,673	---	170,668	1,377,705
Hermantown	9,269	828,162	1,939,366	609,910	---	297,032	46,029	2,113	3,713,612	8,632,219	1,113,433	1,226,682	24,983	---	1,207,388	15,921,317
Heron Lake	759	128,655	160,854	158,991	---	54,741	27,406	31,218	561,865	141,285	15,000	52,865	---	1,108,870	3,073,325	4,953,210
Hewitt	270	48,719	17,426	37,681	---	5,218	95,334	2,143	206,521	27,239	20,500	---	---	---	---	254,260
Hibbing	16,170	1,771,965	5,804,004	2,497,534	---	2,647,589	250,828	2,380,734	15,352,654	2,876,376	1,717,830	319,264	---	7,633	226,902	20,500,659
Hill City	454	81,685	140,145	41,638	---	33,010	7,562	40,799	344,839	182,091	25,192	38,242	---	57,252	19,505	667,121
Hillman	20	4,781	---	1,450	---	876	---	781	7,888	---	---	---	---	---	---	7,888
Hills	540	75,466	60,134	46,607	---	53,126	5,027	---	240,360	15,374	---	---	---	35,888	17,530	309,152
Hilltop	790	209,567	227,964	123,764	12,247	4,185	1,034	---	578,761	---	35,000	8,070	---	40,000	35,000	696,831
Hinckley	1,435	364,027	304,988	245,735	---	87,286	20,562	195,073	1,217,671	675,752	---	47,451	---	---	114,703	2,055,577
Hinerdal	177	81,052	28,053	41,114	---	462	3,704	---	154,385	86,887	---	14,436	---	19,503	---	275,231
Hoffman	643	89,975	61,138	68,833	---	35,588	32,075	12,429	300,038	403,762	34,000	41,965	---	---	129,443	909,208
Hokah	558	208,502	107,412	115,607	---	72,141	---	---	503,662	1,905,103	48,000	11,025	---	---	118,098	2,585,888
Holdingford	768	131,932	87,298	91,772	---	13,991	---	---	324,993	171,356	180,000	60,191	---	---	105,000	841,540
Holland	199	21,538	27,271	41,014	---	3,768	228,570	7,171	329,332	4,014	---	---	---	9,000	1,368	343,714
Hollandale	278	71,044	20,349	41,790	900	3,638	---	28,722	166,443	135,313	---	---	---	---	6,789	308,545
Holloway	102	54,594	3,091	26,148	---	---	---	---	83,833	31,110	---	---	---	---	---	114,943
Holt	97	2,812	2,548	8,972	---	2,099	---	---	16,431	7,659	---	---	---	---	---	24,090
Hopkins	17,526	1,684,029	5,290,802	2,091,043	---	1,122,891	1,787,131	184,541	12,160,437	5,825,099	1,610,000	1,131,514	---	50,000	14,795,055	35,572,105
Houston	1,003	132,811	275,782	132,211	4,073	187,175	38,502	16,476	787,030	661,029	282,826	24,814	---	---	225,721	1,981,420
Howard Lake	1,994	307,110	415,335	174,202	118,642	62,141	153,822	117,056	1,348,308	161,946	302,040	274,968	---	---	560,829	2,648,091
Hoyt Lakes	1,845	776,402	741,428	604,920	---	728,578	56,182	10,552	2,918,062	490,041	669,126	80,207	---	20,923	236,161	4,414,520
Hugo	12,022	1,007,920	1,055,120	1,099,530	---	126,043	167,242	41,327	3,497,182	3,785,085	950,000	631,795	---	746,078	605,539	10,215,679
Humboldt	51	22,606	500	4,100	4,157	1,927	---	1,236	34,526	---	---	---	---	---	---	34,526
Hutchinson	14,021	1,994,394	3,758,514	2,625,454	---	2,222,410	1,146,127	513,288	12,260,187	4,150,708	2,325,000	754,688	---	---	3,289,980	22,780,563
Ihlen	86	11,460	5,427	4,297	646	2,967	401	1,526	26,724	---	---	---	---	---	---	26,724
Independence	3,729	533,064	1,234,432	516,362	23,592	26,065	---	112,394	2,445,909	335,559	510,000	102,009	---	---	252,793	3,644,270
International Falls	6,283	687,543	2,299,034	1,305,280	8,731	445,857	184,010	1,645,108	6,575,563	3,446,329	---	---	---	12,296	135,975	10,170,163
Inver Grove Heights	33,608	2,292,529	7,099,699	3,050,677	---	4,769,974	---	---	17,212,879	12,865,916	3,701,631	1,615,311	---	553,900	7,770,073	43,719,710
Iona	147	22,490	11,285	11,502	944	2,670	---	8,204	57,095	27,038	12,000	32,938	---	437	---	129,508
Iron Junction	82	16,788	1,220	444	---	---	---	267	18,719	9,398	---	---	---	---	---	28,117
Ironton	535	87,244	145,499	129,425	16,122	8,322	100	17,422	404,134	33,029	10,616	---	---	---	67,173	514,952
Isanti	5,485	466,415	1,238,086	430,772	---	158,997	115,352	---	2,409,622	1,565,835	1,125,000	469,090	---	175,327	1,334,765	7,079,639
Isle	829	79,194	338,572	189,875	29,910	14,686	63,102	3,148	718,487	110,794	43,161	22,557	---	---	51,740	946,739

**Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Population	Current Expenditures											Total Expenditures	Other Financing Uses	Transfers Out - Enterprise Funds	Transfers Out - Governmental Funds	Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments					
Lake Lillian	235	37,512	43,252	29,097	---	18,134	6,838	134,833	64,225	---	---	---	199,058	---	---	---	199,058
Lake Park	832	94,687	161,627	75,340	8,856	32,389	5,422	32,389	105,465	---	---	---	487,515	20,000	---	---	507,515
Lake Shore	1,040	254,007	239,747	128,251	---	3,759	2,898	628,642	13,139	---	---	---	641,781	---	---	---	641,781
Lake St. Croix Beach	1,177	181,093	114,322	70,795	---	33,966	23,826	457,978	291,932	---	---	---	826,812	---	---	9,185	835,997
Lake Wilson	252	24,103	33,211	49,167	856	2,402	17,812	129,878	33,663	---	---	---	229,516	7,041	101,053	---	337,610
Lakefield	1,684	205,712	282,928	252,904	---	121,618	104,773	967,935	606,781	---	---	---	1,939,124	41,953	5,078,094	---	9,409,580
Lakeland	1,905	220,156	197,879	446,010	23,282	15,675	9,670	931,301	4,226	---	---	---	1,143,347	---	277,153	---	1,420,500
Lakeland Shores	363	37,601	35,063	23,354	2,537	1,580	1,100	106,641	---	---	---	106,641	---	---	16,500	---	123,141
Lakeville	53,829	3,138,638	9,346,490	3,934,392	36,288	3,226,097	295,522	20,225,667	29,913,271	7,021,291	3,573,158	60,733,387	3,945,000	10,506	3,589,652	---	68,278,545
Lamberton	805	102,945	149,177	115,236	390	120,090	23,074	579,825	245,044	112,231	63,376	1,000,476	---	---	11,583	198,903	1,210,962
Lancaster	331	73,006	29,959	20,551	---	9,183	4,255	136,954	21,265	---	---	---	195,597	---	15,000	5,000	215,597
Landfall	711	105,958	129,371	206,864	2,314	58,159	69,134	156,010	159,053	15,763	7,173	909,799	---	---	---	---	909,799
Lansboro	749	200,974	206,119	125,521	---	298,950	---	831,564	165,705	74,000	33,895	1,105,164	---	---	164,043	---	1,269,207
Laporte	138	25,907	2,584	4,810	---	---	1,519	34,820	1,428	---	---	36,248	---	---	---	---	36,248
Lastrup	91	7,686	1,851	7,311	8,067	3,681	350	28,946	---	---	---	28,946	---	---	---	---	28,946
Lauderdale	2,316	284,603	554,703	74,184	29,018	90,781	---	1,033,289	174,951	295,000	97,188	1,600,428	---	---	433,695	---	2,034,123
Le Center	2,370	303,426	386,864	363,774	---	40,165	265,882	1,360,111	842,911	247,468	301,346	2,751,836	---	---	264,807	---	3,016,643
Le Sueur	4,302	442,109	988,283	492,705	---	763,760	355,137	3,460,683	1,780,800	1,009,898	925,860	7,177,241	---	---	472,011	---	7,649,252
Lengby	74	17,521	775	3,161	4,731	5,955	8,014	40,157	---	---	---	40,157	---	---	---	---	40,157
Leonard	22	3,762	210	3,523	770	---	3,081	11,346	---	---	---	11,346	---	---	5,500	---	16,846
Leonidas	53	31,094	5,136	11,188	7,636	21,272	904	77,230	7,818	8,279	---	93,327	---	---	---	---	93,327
Leroy	902	106,803	93,693	108,527	---	97,727	36,523	468,942	103,222	125,000	59,993	757,157	---	22,556	16,000	---	795,713
Lester Prairie	1,768	170,817	336,529	163,591	80,231	108,768	360	867,380	274,661	35,000	5,900	1,182,941	---	---	---	---	1,182,941
Lewiston	1,490	170,521	321,481	107,219	---	129,344	24,110	752,675	163,020	148,937	49,875	1,114,507	---	98,020	43,675	---	1,256,202
Lewisville	246	207,628	34,922	9,010	---	1,210	---	252,770	---	---	---	252,770	---	---	---	---	252,770
Lexington	1,997	327,519	780,916	137,380	10,595	63,691	---	1,320,101	155,284	117,500	74,406	1,667,291	---	---	93,643	---	1,760,934
Lilydale	754	169,099	224,586	6,936	---	---	66,968	467,589	1,608,209	544,892	334,552	6,903,485	---	---	---	---	7,709,279
Lindstrom	3,991	332,360	698,531	235,016	5,497	150,908	64,338	1,511,926	2,029,659	105,000	191,621	3,838,206	---	---	472,516	---	4,310,722
Lino Lakes	19,851	653,960	3,513,460	2,308,012	36,952	1,103,021	6,844,285	15,906,084	2,410,015	1,973,000	937,895	21,226,994	---	118,975	2,900,249	---	24,246,218
Lismore	214	63,776	49,044	43,516	---	2,218	5,244	163,798	157,019	---	---	320,817	---	---	21,364	4,831	347,012
Litchfield	6,871	879,007	1,447,722	877,091	---	913,458	77,720	4,415,832	1,608,209	544,892	334,552	6,903,485	---	25,574	780,220	---	7,709,279
Little Canada	10,157	866,906	1,484,648	501,472	397,852	530,775	---	3,781,653	2,611,103	195,000	319,731	6,907,487	---	---	576,513	---	7,484,000
Little Falls	8,427	605,907	1,690,598	1,476,802	---	732,254	798,630	5,466,249	4,932,872	6,321,074	1,097,824	17,818,019	---	102,179	1,291,251	---	19,211,449
Littlefork	703	130,840	166,238	135,700	---	57,997	19,390	531,605	255,637	19,019	18,232	824,493	---	---	98,935	---	923,428
Long Beach	312	13,450	9,548	15,491	---	7,141	2,250	47,880	---	---	---	47,880	---	---	---	---	47,880
Long Lake	1,725	386,162	751,993	172,994	---	76,120	253,876	1,642,283	254,290	195,000	84,959	2,176,532	---	---	92,500	---	2,269,032
Long Prairie	3,043	356,441	574,126	366,192	---	76,404	219,725	1,649,431	682,083	435,000	164,928	2,931,442	---	103,808	373,721	---	3,408,971
Longville	178	192,653	150,256	51,597	---	44,092	113,641	552,239	170,622	87,818	3,855	814,534	---	---	13,199	---	827,733
Lonsdale	2,819	537,985	546,974	693,935	---	132,293	26,583	1,937,770	3,042,956	73,602	164,927	5,219,255	---	---	1,027,520	---	6,246,775

**Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007**

Name of City	Popu- lation.	Current Expenditures											Total Expenditures	Other Financing Uses	Transfers Out Enterprise Funds	Governmental Funds	Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Debt Service		Total Capital Outlay						Total Expenditures
										Principal Payments	Interest Payments							
Meire Grove	147	10,788	2,347	12,245	835	---	1,876	28,091	---	---	---	28,091	8,143	---	---	---	36,234	
Melrose	3,306	578,733	567,405	392,042	4,129	65,243	130,723	1,738,275	---	338,538	273,568	185,841	2,531,242	---	---	1,240,283	3,771,525	
Menasha	1,231	154,471	236,883	112,706	---	32,139	18,004	594,656	40,453	64,298	147,471	53,557	859,982	---	47,000	---	906,982	
Mendota	195	83,427	32,546	28,597	275	7,279	19,470	171,594	---	---	---	---	171,594	---	---	---	171,594	
Mendota Heights	11,752	1,410,296	3,390,225	696,835	22,529	670,406	1,920,532	8,163,440	52,617	2,650,224	650,200	286,523	11,750,387	---	2,703,589	2,036,093	16,490,069	
Mentor	126	95,803	41,511	23,903	---	3,600	2,808	167,625	---	169,286	130,000	4,761	471,672	---	---	83,918	555,590	
Middle River	327	74,365	55,525	23,936	3,024	46,517	27,962	231,329	---	36,794	---	---	268,123	1,000	3,222	---	272,345	
Miserville	171	29,431	46,308	5,328	---	11,302	---	92,369	---	93,836	13,236	1,764	201,205	---	---	---	201,205	
Millican	2,775	411,037	553,515	223,717	---	153,687	57,618	1,437,383	37,809	1,219,150	206,000	208,426	3,070,959	---	18,372	3,089,331		
Milan	292	77,056	63,963	27,200	---	20,766	13,800	202,785	---	62,813	---	---	265,598	---	3,175	268,773		
Milwaukee	114	12,204	36,871	4,013	---	3,200	---	56,288	---	63,539	---	---	119,827	---	---	---	119,827	
Millville	166	10,947	3,131	16,452	---	16,100	38,404	85,034	---	---	---	---	85,034	---	---	---	85,034	
Milroy	249	123,419	19,977	38,858	---	6,878	3,526	192,658	---	75,693	30,000	2,566	300,917	---	20,570	---	321,487	
Miltona	333	80,480	27,470	34,613	1,128	25,446	84,072	253,759	550	182,610	55,000	38,592	529,961	5,000	---	---	534,961	
Minneapolis	388,020	61,221,000	221,431,000	39,990,000	---	106,261,000	102,733,000	565,717,000	34,081,000	78,060,000	66,744,000	62,424,000	772,945,000	1,480,000	43,177,000	108,496,000	926,098,000	
Minnetonka	99	7,925	2,085	8,501	2,061	7,249	---	37,323	9,502	---	---	---	37,323	---	---	---	37,323	
Minnetonka Beach	1,398	180,771	233,091	154,555	13,169	125,877	81,147	824,763	36,153	20,521	285,000	114,693	1,244,977	---	221,958	---	1,466,935	
Minnetrista	221	12,603	642,823	11,510	---	7,334	---	677,495	3,225	---	---	---	677,495	---	---	---	677,495	
Mirzapah	63	3,822	200	1,365	87	232	---	7,324	---	667	---	---	7,991	---	---	---	7,991	
Montevideo	5,467	512,383	1,070,327	641,210	1,923	569,844	239,865	3,362,385	326,833	1,992,824	573,228	341,197	6,269,634	---	822,642	---	7,092,276	
Montgomery	3,246	527,392	786,160	475,161	543	168,916	257,448	2,298,633	83,013	1,034,497	1,972,333	296,091	5,601,554	---	467,938	30,651	6,100,143	
Monticello	11,253	1,899,097	1,603,331	1,951,712	509,208	2,214,108	772,852	8,950,308	---	6,430,421	3,388,382	2,256,311	21,025,422	103,084	262	4,203,860	25,332,628	
Monrose	2,438	336,742	315,640	147,170	---	97,127	26,413	923,092	---	1,361,827	325,000	206,364	2,816,283	---	41,869	2,858,152		
Moorhead	35,853	3,369,561	9,824,282	5,373,859	---	2,980,408	652,141	24,702,631	2,503,380	34,869,391	3,838,972	5,764,557	69,175,551	---	692,705	931,104	70,799,360	
Moose Lake	2,258	586,316	266,422	106,721	6,320	156,626	9,597	1,192,330	60,328	56,494	108,964	48,325	1,406,113	---	(90,040)	---	1,316,073	
Mora	3,699	442,654	754,962	366,902	---	296,769	189,464	2,147,521	96,770	2,530,853	135,000	80,180	4,893,554	---	376,486	148,823	5,418,863	
Morgan	852	186,266	227,107	143,122	30,393	134,593	825	722,806	500	45,924	1,197,390	101,788	2,067,908	---	1,092,459	3,160,367		
Morris	5,223	526,413	1,115,665	691,487	2,368	490,565	106,603	3,422,291	489,190	2,090,274	360,148	306,280	6,178,993	7,197	---	120,166	6,306,356	
Morristown	1,041	66,142	176,774	51,662	255	36,001	---	353,449	22,615	199,838	35,000	46,630	634,917	---	---	75,105	710,022	
Morton	420	112,849	148,906	45,569	14,601	26,303	42,887	433,029	41,914	68,330	14,000	15,840	531,199	---	---	---	531,199	
Motley	677	159,546	267,111	116,685	1,868	836	350	546,396	---	10,680	54,228	24,246	635,550	---	---	7,467	643,017	
Mound	9,753	1,094,768	3,126,309	886,153	---	539,903	71,509	5,727,197	8,555	8,318,861	1,039,206	1,196,692	16,281,956	28,100	467,782	16,777,838		
Mounds View	12,634	878,271	2,315,554	497,431	24,611	890,139	1,300,604	5,906,610	---	734,355	464,251	144,212	7,249,428	---	---	1,120,645	8,370,073	
Mountain Iron	2,816	844,346	588,212	698,724	---	347,142	315,782	2,910,721	116,615	1,760,651	1,025,000	185,438	5,881,810	---	688,745	---	6,570,555	
Mountain Lake	2,038	207,478	478,912	234,526	9,025	178,037	245,548	1,425,874	72,348	909,445	95,687	160,724	2,591,730	---	10,000	---	2,601,730	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation.	Current Expenditures												Total Capital Outlay	Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Debt Service		Enterprise Funds	Governmental Funds						
										Principal Payments	Interest Payments								
Ogema	118	14,712	13,910	10,844	2,291	12,393	177,761	16,636	248,547	135,000	---	---	383,547	---	37,932	169,376	590,855		
Ogvie	477	90,217	81,675	26,068	---	4,300	---	26,687	228,947	174	25,000	17,337	271,458	---	7,000	10,000	288,458		
Okabena	178	32,991	18,550	14,515	---	1,735	---	29,187	96,978	---	23,493	16,081	136,552	---	---	---	136,552		
Oklee	390	140,372	53,852	43,191	---	8,231	16,239	---	261,885	32,752	10,125	3,766	308,528	---	---	12,000	320,528		
Olivia	2,559	386,327	497,753	503,614	---	114,931	196,659	28,106	1,729,390	348,921	524,767	308,187	2,913,265	---	---	595,861	3,522,401		
Onamia	862	113,161	198,414	66,993	---	17,911	91,754	31,633	519,866	163,071	148,000	10,651	841,588	---	31,000	---	872,588		
Ormsby	144	23,831	16,789	12,520	---	12,417	---	---	65,557	468	1,091	4,213	71,329	---	7,500	---	78,829		
Orono	7,841	1,113,324	3,182,515	514,420	83,594	54,734	41,894	529,086	5,519,567	1,600,850	790,000	274,512	8,184,929	---	---	230,000	8,414,929		
Oronoco	1,049	147,307	103,811	78,876	901	77,398	---	---	408,293	209,609	46,277	---	664,179	---	---	180,274	844,453		
Orr	236	103,003	61,668	17,799	---	119,586	22,110	---	324,166	63,713	16,665	1,947	406,491	---	339,740	22,880	769,111		
Oronville	1,932	197,396	527,246	409,417	15,760	244,533	55,198	126,964	1,576,514	84,797	330,000	85,257	2,076,568	---	---	50,910	2,127,478		
Osakis	1,608	295,822	327,710	184,190	---	57,072	94,965	5,645	965,404	877,751	181,111	112,460	2,136,726	---	80,110	58,231	2,275,067		
Oslo	326	91,771	35,575	78,302	---	18,758	---	---	224,406	---	4,023	662	229,091	---	---	---	229,091		
Osseo	2,479	548,127	677,367	160,334	---	67,900	24,138	23,111	1,500,977	748,272	672,025	338,306	3,259,580	---	30,250	477,661	3,767,491		
Ostrander	243	87,623	34,714	10,535	---	3,759	---	---	136,631	---	---	---	136,631	---	---	---	136,631		
Osseo	12,499	735,144	1,610,773	943,083	8,186	167,305	11,875	---	3,476,366	7,450,938	2,315,067	1,876,591	15,118,962	---	---	1,754,282	16,873,244		
Ottertail	490	112,572	43,607	31,201	18,321	10,340	156,173	---	372,214	49,055	---	12,000	433,269	---	26,814	---	460,083		
Owatonna	25,090	2,214,716	5,530,872	3,530,135	---	4,498,755	1,108,450	216,922	17,099,850	6,929,902	3,594,506	995,278	28,619,536	---	---	1,466,210	30,085,746		
Palisade	146	36,250	59,304	5,660	---	---	---	---	113,145	87,839	64,912	6,980	272,876	---	---	59,892	332,768		
Park Rapids	3,508	689,668	1,043,258	459,211	---	153,474	193,055	260,764	2,799,430	3,158,486	829,129	384,813	7,171,858	---	---	645,826	8,007,684		
Parkers Prairie	1,031	144,497	227,236	122,427	---	73,944	19,700	31	887,835	60,241	135,000	34,975	1,057,051	---	---	72,515	1,129,566		
Paymesville	2,299	384,426	512,370	162,556	---	139,394	160,811	99,050	1,458,607	671,879	715,000	187,586	3,033,072	---	---	755,453	3,788,525		
Pease	190	31,974	3,700	6,112	---	8,818	---	---	50,604	4,851	28,000	22,530	105,985	---	---	---	105,985		
Pelican Rapids	2,423	236,842	548,418	192,201	145	368,974	162,178	65,530	1,574,288	1,238,832	332,040	141,728	3,286,888	2,589	7,842	158,846	3,456,165		
Pemberton	238	72,214	41,816	13,933	---	30,254	---	---	158,217	729,274	17,594	8,941	914,026	---	61,200	187,242	1,102,468		
Pemock	494	76,073	38,757	18,535	---	18,124	---	---	151,489	314,295	---	47,053	512,837	---	---	---	512,837		
Pequot Lakes	1,994	402,846	677,370	256,070	7,143	32,364	86,273	1,799	1,463,865	510,955	84,384	49,065	2,108,269	---	---	284,110	2,392,379		
Perham	2,755	334,739	673,893	315,453	---	472,864	509,966	60,378	2,367,293	2,934,050	753,873	406,883	6,462,099	---	---	376,911	6,839,010		
Perley	109	36,650	149	3,144	955	---	---	10,273	51,171	1,279	---	---	52,450	---	---	---	52,450		
Peterson	248	47,586	2,969	47,417	---	3,279	---	1,700	102,951	1,650	---	---	104,601	---	---	---	104,601		
Pierz	1,420	189,756	242,050	69,813	1,015	6,979	36,651	3,816	550,080	95,274	45,000	38,828	729,182	---	---	1,263	730,445		
Pillager	489	93,717	117,759	525,643	412	1,208	56,228	8,114	803,081	363,867	69,166	89,303	1,325,417	---	---	---	1,325,417		
Pine City	3,275	488,125	701,574	453,097	---	143,918	107,208	26,375	1,922,297	1,203,449	365,000	252,512	3,743,258	---	---	24,678	3,767,936		
Pine Island	3,304	410,491	498,316	355,254	4,278	249,873	100,312	---	1,618,524	2,636,963	323,313	308,793	4,887,593	---	---	250,850	5,138,443		
Pine River	930	167,075	465,168	95,823	---	40,727	42,623	155,334	966,750	684,268	---	---	1,651,018	---	---	19,926	1,670,944		
Pine Springs	384	16,897	9,045	21,660	4,890	435	---	1,957	54,884	---	---	---	54,884	---	---	---	54,884		
Pipestone	4,333	695,474	893,919	522,340	---	662,002	70,220	497,657	3,341,612	1,819,913	449,455	298,703	5,909,683	---	---	710,439	6,620,122		
Plainview	3,405	352,982	811,253	291,612	---	321,211	197,963	35,483	2,010,504	187,342	20,000	23,575	2,241,421	---	1,000	191,565	2,433,986		
Plato	313	59,392	68,667	63,456	---	20,650	---	---	212,165	195,809	53,432	3,644	465,050	---	---	31,274	496,324		

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation.	Current Expenditures													Total Expenditures	Transfers Out Enterprise Funds	Governmental Funds	Other Financing Uses	Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Debt Service		Total Capital Outlay	Total Expenditures						
										Principal Payments	Interest Payments								
Plummer	250	90,513	41,918	13,475	---	2,211	9,700	---	157,817	72,341	19,444	249,602	---	38,620	40,182	---	328,404		
Plymouth	71,147	5,308,650	11,637,685	4,074,492	---	5,999,424	4,539,286	4,041,901	35,601,418	17,287,686	1,535,000	55,178,266	---	432,775	12,945,357	---	68,556,398		
Ponter	159	14,544	28,503	14,012	5,166	6,651	278,113	15,951	362,740	129,966	---	492,706	---	---	---	---	492,706		
Preston	1,390	3,156,326	285,962	137,678	1,144	178,664	24,011	38,912	1,022,697	493,900	192,215	1,784,566	---	9,982	273,840	---	2,068,388		
Princeton	4,517	512,952	1,165,344	624,879	15,755	189,058	561,586	218,754	3,288,328	1,208,525	625,000	5,332,696	---	12,000	91,959	---	5,436,655		
Prinsburg	464	40,476	59,104	29,655	54,392	8,535	---	---	192,162	221,780	---	413,942	---	---	---	---	413,942		
Prior Lake	22,111	2,192,485	3,716,013	1,734,375	---	1,672,282	109,926	107,498	9,532,579	16,429,139	2,150,000	29,631,649	---	---	4,056,766	---	33,688,415		
Proctor	2,845	578,310	894,474	290,158	---	67,561	46,444	---	1,876,947	507,499	353,409	2,977,481	---	---	140,028	---	3,117,509		
Quamba	115	9,258	1,560	3,149	---	1,924	---	263	16,154	80,937	---	97,091	---	---	---	---	97,091		
Racine	403	49,302	6,621	45,717	---	924	---	---	102,564	325,952	15,902	451,780	---	---	---	---	451,780		
Ramsey	22,408	3,156,069	3,834,837	2,049,877	---	760,447	155,475	546,797	10,503,502	4,165,759	1,702,000	17,784,233	920,000	361,035	4,100,862	---	23,166,130		
Randall	596	104,253	132,377	37,560	---	16,599	4,064	24,359	319,212	28,803	361,102	406,967	---	---	---	---	406,967		
Randolph	386	79,265	68,325	32,550	356	1,842	---	12,129	194,467	22,050	---	216,517	---	2,650	---	---	219,167		
Ranter	171	58,677	9,156	24,519	---	12,768	11,049	4,436	120,605	2,600	---	123,205	---	2,036	---	---	125,241		
Raymond	788	88,740	92,267	84,930	---	34,481	---	---	300,418	67,600	85,000	516,819	---	---	59,079	---	575,898		
Red Lake Falls	1,583	305,184	200,664	239,876	---	224,380	294,254	14,759	1,270,117	617,660	207,890	2,185,974	---	196,900	229,647	---	2,612,521		
Red Wing	16,338	3,017,669	4,975,383	4,051,184	38,613	2,835,223	1,038,256	748,716	16,705,044	2,613,655	1,513,313	21,304,155	---	200,000	3,832,534	---	25,336,689		
Redwood Falls	5,271	591,626	1,308,042	701,765	---	1,719,922	249,813	87,694	4,658,862	742,394	571,592	6,095,588	---	---	1,263,804	---	7,359,392		
Regal	28	2,959	---	1,682	415	---	---	1,272	6,328	---	---	6,328	---	---	---	---	6,328		
Remer	366	88,167	120,300	93,223	---	2,696	---	42,130	348,516	297,180	18,714	666,564	---	7,121	110,565	---	784,250		
Renville	1,266	211,514	232,128	122,504	---	101,011	57,885	73,364	798,406	282,137	10,000	1,107,139	---	75,000	11,113	---	1,193,252		
Revere	94	29,377	3,597	12,717	---	1,654	---	---	47,345	10,480	900	62,550	---	---	---	---	62,550		
Rice	1,310	195,511	200,082	54,300	---	56,938	27,606	38,427	632,864	50,822	77,500	782,679	---	---	---	---	782,679		
Richfield	33,107	1,854,593	10,623,950	2,286,001	---	3,099,872	8,687,171	596,763	27,148,350	15,504,507	950,000	44,381,950	---	---	15,534,808	---	59,916,758		
Richmond	1,325	287,511	256,249	154,488	---	76,182	344,821	---	1,119,251	318,910	270,099	1,838,672	---	151	66,617	---	1,905,440		
Richville	103	2,544	577	6,868	1,046	1,385	---	---	12,420	10,975	---	23,395	---	---	---	---	23,395		
Riverton	104	33,059	3,376	10,067	---	3,525	---	---	50,027	9,736	8,000	68,159	---	---	5,000	---	73,159		
Robbinsdale	13,551	980,709	3,500,798	1,423,696	---	1,372,079	1,448,896	---	8,786,178	2,484,379	5,830,000	17,517,915	---	---	78,090	---	17,596,005		
Rochester	100,845	6,237,227	31,350,259	9,120,258	---	17,588,420	1,959,113	6,283,800	72,541,077	54,530,905	8,043,364	135,927,621	---	1,471,722	12,544,622	---	149,943,965		
Rock Creek	1,399	138,033	31,480	96,243	---	27,077	---	216	265,972	---	16,497	288,068	---	---	---	---	288,068		
Rockford	4,014	443,485	594,976	297,966	37,620	146,993	360,321	---	1,881,361	3,652,902	823,057	6,545,656	---	---	668,783	---	7,214,439		
Rockville	2,663	528,320	143,586	218,615	---	48,227	(7,350)	---	931,398	896,705	201,611	2,188,433	---	---	80,954	---	2,269,387		
Rogers	6,971	1,857,599	2,063,262	597,177	106,958	739,104	---	---	5,364,100	5,233,624	3,476,017	15,483,355	---	---	6,756,133	---	22,239,488		
Rollingstone	641	68,443	54,409	57,576	---	---	---	---	207,505	1,461,513	45,000	1,741,413	---	41,029	143,459	---	1,925,901		
Ronneby	43	3,709	11,272	2,547	---	---	---	411	17,939	---	---	17,939	---	---	---	---	17,939		
Roosevelt	138	9,502	2,154	5,248	370	6,106	---	1,899	25,279	---	---	25,279	---	---	---	---	25,279		
Roscoe	104	18,358	1,483	15,105	---	---	---	---	34,946	---	---	34,946	---	---	---	---	34,946		
Rose Creek	387	45,860	20,995	28,893	1,973	56,993	---	20,267	174,981	25,937	38,977	253,378	---	---	29,000	---	282,378		
Roseau	2,869	428,308	740,005	329,436	---	370,037	550,005	38,660	2,456,451	3,859,481	563,544	6,995,239	---	---	442,773	---	7,436,012		

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation.	Current Expenditures													Debt Service				Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out Enterprise Funds	Governmental Funds			
																	Total Expenditures	Total Expenditures	
Rosemount	20,917	2,641,424	2,886,497	1,603,344	---	1,687,933	89,898	8,909,096	9,825,738	3,565,000	1,013,010	23,312,864	---	---	---	23,398,333			
Roseville	34,099	3,828,683	7,435,113	2,074,778	---	3,460,480	503,465	17,302,519	4,050,847	920,000	411,327	22,684,693	---	---	620,000	23,304,693			
Rothsay	504	59,574	52,287	60,570	28,432	15,165	1,527	18,399	255,954	372,184	11,688	634,826	---	---	18,214	653,040			
Round Lake	414	68,804	39,751	42,272	53,876	325	---	5,025	210,053	38,123	8,630	282,531	---	2,500	---	285,031			
Royalton	904	115,485	185,438	29,923	---	7,740	42,500	381,086	236,462	51,000	51,780	720,328	---	---	66,602	786,930			
Rush City	3,048	406,760	381,795	249,985	---	34,674	9,362	1,222,618	909,354	330,000	47,770	2,509,742	---	---	310,892	3,157,543			
Rushford	1,777	110,586	464,668	78,023	3,670	185,579	671,326	1,712,085	700,907	476,148	68,560	2,957,700	2,304,689	---	81,500	5,343,889			
Rushford Village	783	69,196	19,046	209,838	48,400	2,951	---	349,431	43,667	17,677	5,533	416,308	---	---	---	416,308			
Rushmore	363	88,407	34,826	50,082	32,620	1,780	---	207,715	64,046	40,000	17,965	329,726	---	---	6,000	335,726			
Russell	339	29,578	63,618	57,656	---	2,638	270	191,102	3,520	---	---	194,622	---	22,115	6,748	223,485			
Ruthon	247	34,768	38,791	53,839	---	1,648	---	135,766	10,968	20,000	9,083	175,817	---	---	32,000	207,817			
Rutledge	185	27,555	1,919	2,802	1,151	6,301	---	43,441	8,632	7,000	---	59,073	---	---	---	59,073			
Sabin	437	73,910	76,346	20,828	---	4,894	4,301	180,279	208,081	28,372	50,327	467,059	---	---	---	467,059			
Sacred Heart	510	107,121	146,257	139,885	---	6,715	5,931	406,047	117,047	56,000	35,322	614,416	---	---	---	614,416			
Samborn	401	44,474	27,229	51,359	1,812	10,371	4,214	272,004	66,463	39,000	53,765	325,891	18,305	---	---	344,196			
Sandstone	2,497	497,450	240,290	245,574	---	33,305	40,617	1,130,217	999,737	376,250	120,198	2,626,402	---	240,373	269,234	3,136,009			
Sargeant	74	26,989	1,457	106	---	60	---	28,612	1,250	---	---	29,862	---	---	---	29,862			
Sartell	14,259	726,703	2,076,730	1,009,518	18,203	251,030	263,377	4,350,028	11,233,337	4,738,450	1,262,828	21,584,643	---	---	5,563,342	27,147,985			
Sauk Centre	4,210	645,065	1,068,706	552,858	---	395,801	154,846	2,886,738	1,036,414	3,452,175	470,470	7,845,797	---	---	1,074,524	8,920,321			
Sauk Rapids	12,885	859,992	1,967,083	1,188,355	---	471,453	496,093	4,982,976	7,944,074	4,066,428	801,614	17,795,092	21,610,153	20,000	1,939,242	21,914,487			
Savage	25,293	2,240,589	4,504,814	1,133,374	---	1,162,716	980,246	11,122,664	10,657,280	6,660,000	3,057,378	31,497,322	---	---	4,126,224	35,623,546			
Scandia	4,210	463,859	353,054	565,080	38,063	117,290	---	1,548,614	1,464,379	566,000	152,831	3,731,824	---	---	60,878	3,792,702			
Scanlon	850	188,203	121,149	71,601	---	22,509	43,998	447,460	58,162	62,059	18,324	586,005	---	---	---	586,005			
Seaforth	64	15,664	9,842	6,183	2,812	1,458	---	35,959	883	---	---	36,842	---	---	---	36,842			
Sebeka	677	110,980	144,084	105,236	---	53,778	16,518	545,015	2,866,191	268,410	26,619	3,706,235	---	---	249,778	3,956,013			
Sedan	52	5,110	4,817	7,279	---	1,105	---	20,117	---	---	---	20,117	---	---	4,136	24,253			
Shafter	868	219,145	59,535	92,910	---	12,966	1,897	386,453	181,421	13,930	15,481	597,285	---	---	96,200	693,485			
Shakopee	32,567	3,364,502	8,342,017	2,609,674	---	3,651,539	115,423	19,242,972	7,288,033	3,110,000	1,025,868	30,666,873	---	---	2,118,333	32,785,206			
Shelby	243	47,422	14,286	11,295	1,295	4,101	36	33,891	1,123,326	---	---	117,686	---	---	---	117,686			
Sherrburn	1,016	204,955	257,699	145,291	---	13,903	14,681	669,015	340,873	832,586	98,783	1,941,257	---	---	---	1,941,257			
Shevlin	169	34,553	24,264	6,459	417	1,342	---	82,959	14,144	---	---	97,103	---	---	69,500	166,603			
Shoreview	26,159	1,929,640	2,175,694	1,603,864	382,316	4,579,140	894,001	11,674,790	2,472,723	1,550,000	684,749	16,382,262	---	60,000	3,131,451	19,573,713			
Shorewood	7,611	1,253,223	1,263,921	713,892	4,458	190,931	---	3,426,425	1,123,796	534,594	956,532	6,041,347	---	183,728	730,091	6,955,166			
Silver Bay	1,993	499,176	502,449	433,700	---	718,556	1,438	2,197,899	294,557	47,641	5,393	2,545,490	---	---	240,095	2,785,585			
Silver Lake	810	131,840	308,333	130,965	1,005	115,298	---	687,441	59,509	580,000	59,444	1,386,394	---	56,609	333,669	1,776,672			
Skyline	297	14,314	22,405	23,688	---	9,138	---	69,545	14,417	---	---	83,962	---	---	---	83,962			
Slayton	2,033	298,459	432,784	260,360	8,098	285,857	496,822	1,830,684	902,317	238,752	91,990	3,063,743	---	---	243,460	3,307,203			
Sleepy Eye	3,581	471,141	572,990	295,906	316,056	382,926	63,753	2,181,048	4,524,340	811,000	315,146	7,831,534	---	---	1,176,782	9,008,316			
Sobieski	174	14,113	520	17,579	597	371	---	33,482	---	---	---	33,482	---	---	---	33,482			

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Ada	1,640	1,359	427,340	88,594	---	22,133	---	---	---	---	539,426
Adams	761	---	25,424	---	---	---	---	---	---	---	25,424
Adrian	1,226	182,143	---	53,442	---	17,511	1,708	---	---	---	254,804
Alton	2,937	15,970	---	892,137	---	22,693	---	---	---	---	930,800
Aitkin	2,113	9,055	40,007	39,390	---	54,552	---	407,473	875,614	---	1,426,091
Akeley	401	---	10,718	---	---	---	---	---	---	9,596	20,314
Albany	2,193	---	15,541	1,102,552	---	44,057	---	---	---	---	1,162,150
Albert Lea	18,125	15,723	105,949	6,447,151	---	280,608	901,762	20,949	---	4,295	7,776,437
Alberta	125	45,133	---	---	---	---	---	---	---	---	45,133
Albertville	5,942	594,247	34,968	2,916,347	---	23,453	792,858	---	379,273	---	4,741,146
Alden	635	7,641	27,693	250,375	---	5,251	---	---	---	---	290,960
Aldrich	42	---	---	---	---	---	---	---	---	---	---
Alexandria	11,481	---	---	---	---	---	---	---	---	---	---
Alpha	125	---	33,000	---	---	---	---	---	---	---	33,000
Altura	421	---	125,884	---	---	---	---	---	---	---	125,884
Alvarado	369	---	---	66,300	---	---	---	---	---	---	66,300
Amboy	539	7,007	13,990	---	---	2,340	---	---	---	---	23,337
Andover	30,598	---	82,152	3,277,110	---	1,157,705	290,938	---	255,172	---	5,063,077
Annandale	2,969	5,859	60,677	124,636	---	8,855	225,048	---	357,176	1,900	784,151
Anoka	18,038	---	257,106	2,527,126	---	730,315	1,156,951	---	---	20,750	4,692,248
Apple Valley	49,456	626,987	944,796	5,160,475	---	647,659	---	---	3,235,380	---	10,615,297
Appleton	2,683	10,276	335,647	1,034,557	---	221,866	---	---	---	1,546	1,603,892
Arco	92	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,985	11,275	27,266	939,781	---	57,443	6,568	---	---	---	1,042,333
Argyle	659	---	34,385	37,745	---	7,835	---	---	---	---	79,965
Arlington	2,098	10,863	142,251	10,966	28,047	12,381	---	---	---	7,690	212,198
Ashby	449	---	24,387	560	---	632	61,068	---	---	---	86,647
Askov	369	---	97,362	---	---	3,186	---	---	---	---	97,362
Atwater	1,034	1,210	133,968	108,506	---	---	---	---	---	---	246,870
Audubon	487	174,748	28,810	---	---	---	---	---	---	7,137	210,695
Aurora	1,717	87,146	3,652	7,100	---	45,592	13,058	---	---	12,919	169,467
Austin	23,671	27,384	89,156	1,618,630	---	483,600	1,851,898	1,536,852	---	---	5,607,520
Avoca	122	212	3,755	---	---	---	---	---	23,858	---	27,825
Avon	1,321	4,462	127,010	6,030,281	---	3,745	500	---	---	---	6,165,998
Babbitt	1,598	---	---	---	---	14,694	---	---	---	---	14,694

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Beclus	323	3,302	16,618	3,612	---	---	---	---	---	---	23,532
Badger	462	---	---	---	---	---	---	---	---	---	---
Bagley	1,247	458	115,108	749,158	---	11,979	---	---	---	---	876,703
Balaton	602	---	16,372	2,997	---	10,593	141,742	---	---	1,498	173,202
Barnesville	2,317	21,193	5,861	176,891	---	21,382	---	---	---	---	225,327
Barnum	588	---	---	---	---	---	---	---	---	---	---
Barrett	329	---	23,178	12,950	---	65,676	---	---	---	---	101,804
Barry	18	---	---	---	---	---	---	---	---	---	---
Battle Lake	773	6,960	39,666	40,475	---	3,034	---	---	---	---	90,135
Baudette	1,059	7,209	30,776	130,072	---	23,178	---	---	---	---	191,235
Baxter	7,758	103,536	79,887	4,063,892	---	126,884	---	---	---	---	4,374,199
Bayport	3,273	---	572,804	115,507	---	362,740	---	---	432,517	7,800	1,491,368
Beardsley	232	---	38,737	---	---	---	---	---	---	---	38,737
Beaver Bay	181	---	---	---	---	---	---	---	---	---	---
Beaver Creek	245	---	---	426	---	---	---	---	---	---	426
Becker	4,173	14,699	73,046	53,353	---	56,392	---	---	8,865,595	---	9,063,085
Bejou	88	---	---	---	---	---	---	---	---	---	---
Belgrade	722	---	24,425	10,107	---	---	---	---	---	175,000	209,532
Belle Plaine	6,744	65,253	236,981	2,259,082	---	76,594	38,300	---	---	---	2,676,210
Bellechester	164	516	---	7,945	---	1,952	---	---	---	---	10,413
Bellingham	170	---	8,842	17,220	---	---	---	---	---	---	26,062
Beltrami	89	---	832	---	---	---	---	---	---	---	832
Belview	356	---	77,397	77,093	---	---	---	---	---	---	154,490
Bemidji	13,143	---	528,245	6,669,314	---	5,395,181	---	---	---	---	12,592,740
Bena	104	---	---	---	---	---	---	---	---	---	---
Benson	3,393	10,987	196,897	242,752	---	17,743	104,500	239,127	---	---	812,006
Bertha	469	---	2,000	8,654	---	---	---	---	---	---	10,654
Bethel	533	---	---	29,000	---	14,861	---	---	---	---	43,861
Big Falls	267	---	---	---	---	12,310	---	---	---	---	12,310
Big Lake	9,277	123,553	290,542	6,494,704	---	676,885	231,080	---	---	---	7,816,764
Bigelow	226	---	---	---	---	---	---	---	---	5,791	5,791
Bigfork	458	255	2,579	---	---	---	---	7,668	---	---	10,502
Bingham Lake	154	---	---	9,574	---	---	---	---	---	---	9,574
Birchwood	939	---	---	---	---	---	---	---	---	---	---
Bird Island	1,121	18,972	47,371	548,926	---	3,461	---	---	---	---	618,730

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Biscay	110	---	---	---	---	---	---	---	---	---	---
Biwabik	870	78,480	63,678	188,765	---	10,406	---	---	---	---	341,329
Blackduck	718	6,037	84,476	5,192	---	---	---	---	---	---	95,705
Blaine	56,575	207,334	1,175,859	7,800,319	---	1,769,375	810,156	---	---	---	11,763,043
Blomkest	178	---	22,081	---	---	---	---	---	---	---	22,081
Blooming Prairie	1,968	2,981	27,921	656,316	---	35,953	---	---	---	---	723,171
Bloomington	85,504	---	276,882	10,542,665	---	253,289	6,021,225	---	---	16,935	17,110,996
Blue Earth	3,440	7,946	110,568	212,712	---	1,377,906	---	---	---	2,510	1,711,642
Bluffton	207	1,734	68,948	---	---	---	---	---	---	---	70,682
Bock	104	---	---	---	---	---	---	---	---	---	---
Borup	81	---	6,103	2,200	---	---	---	---	---	---	8,303
Bovey	712	---	5,759	4,276	---	55,601	368,281	---	---	60,780	494,697
Bowlus	255	---	---	12,603	---	162,322	---	---	---	---	174,925
Boy River	36	---	---	---	---	---	---	---	---	---	---
Boyd	176	623	---	19,058	---	---	---	---	---	---	19,681
Braham	1,660	1,328	103,840	32,032	---	3,124	57,567	---	---	---	197,891
Brainerd	13,959	---	190,542	5,786,158	58,483	67,181	184	175,618	---	61,101	6,339,267
Brandon	441	---	14,078	504,948	140,275	---	---	---	---	---	659,301
Breckenridge	3,555	17,291	915,549	140,538	---	1,113	---	---	---	---	1,074,491
Breezy Point	1,664	98,170	46,673	1,686,489	---	3,336	---	---	---	635	1,835,303
Brewster	476	---	76,764	84,809	---	---	---	---	---	---	161,573
Brieclyn	334	---	1,423	---	---	---	---	---	---	---	1,423
Brook Park	142	19,570	9,284	---	---	1,337	---	---	---	---	30,191
Brooklyn Center	27,907	112,283	6,569	3,153,167	---	60,486	1,179,136	---	---	---	4,511,641
Brooklyn Park	72,724	42,755	7,823	1,621,300	---	1,690,462	294,625	---	---	---	3,656,965
Brooks	140	208,217	---	---	---	---	---	---	---	---	208,217
Brookston	91	---	---	---	---	---	---	---	---	174	174
Brooton	646	11,848	175,743	53,258	---	13,452	---	23,500	---	---	277,801
Browerville	716	---	23,940	114,392	---	---	---	---	243,383	---	381,715
Browns Valley	638	279	27,673	20,202	---	13,134	50,218	---	---	---	111,506
Brownsdale	702	---	---	261,640	---	---	---	---	---	---	261,640
Brownsville	485	45,802	3,312	---	---	991	---	---	---	---	50,105
Brownton	816	5,261	17,815	87,865	---	49,602	---	---	---	---	160,543
Bruno	110	---	---	---	---	---	---	---	---	---	---
Buckman	251	---	21,238	---	---	---	---	---	32,026	---	53,264

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Buffalo	13,950	57,366	145,180	2,416,899	---	97,903	---	58,180	---	6,290	2,781,818
Buffalo Lake	738	---	55,539	408,448	---	---	---	---	---	---	463,987
Buhl	979	---	---	285,609	---	10,779	---	---	---	---	296,388
Burnsville	61,393	302,553	---	6,375,305	---	4,376,245	---	---	---	---	11,054,103
Burrum	118	---	330	390	---	12,614	---	---	---	5,847	19,181
Butterfield	517	11,442	---	7,658	---	---	---	---	---	---	19,100
Byron	4,721	70,150	503,384	554,562	---	72,325	---	---	---	---	1,200,421
Caladonia	2,923	10,082	135,921	95,824	---	19,275	---	---	---	---	261,102
Callaway	208	---	---	---	---	14,525	---	---	---	---	14,525
Calumet	369	3,217	---	55,125	---	4,689	---	---	---	---	63,031
Cambridge	7,615	1,947	247,281	2,146,631	---	21,577	---	85,049	---	---	2,502,485
Campbell	200	---	43,023	---	---	5,335	---	---	---	---	48,358
Canby	1,830	14,414	23,552	---	---	19,906	---	39,108	---	---	96,980
Cannon Falls	4,106	1,148	81,337	1,542,602	---	33,402	---	---	---	33,369	1,691,858
Canton	318	5,941	---	3,776	---	---	---	---	---	---	9,717
Carlos	398	8,609	36,325	4,848	---	1,500	---	---	---	---	51,282
Carlton	804	27,944	27,278	19,284	---	14,776	---	---	---	---	89,282
Carver	2,807	743	42,919	462,991	---	167,780	960	---	---	---	675,393
Cass Lake	813	---	17,260	19,493	---	---	---	---	---	---	36,753
Cedar Mills	46	---	---	---	---	---	---	---	---	---	---
Center City	660	2,313	30,968	27,814	---	---	---	---	---	---	61,095
Centerville	3,839	4,285	(14,355)	1,869,018	---	74,457	15,494	---	---	---	1,948,899
Ceylon	347	---	---	31,005	---	---	---	---	---	2,540	33,545
Champlin	23,990	---	65,328	16,605,682	---	313,515	---	---	---	---	16,984,525
Chandler	242	---	5,475	13,277	29,460	1,613	---	---	---	10,694	60,519
Chanhasen	22,395	6,734	505,215	8,289,910	---	1,491,848	---	---	---	---	10,293,707
Chaska	23,775	110,476	155,106	3,582,208	---	259,315	150,623	---	1,970,781	---	6,228,509
Chatfield	2,531	7,153	230,541	199,355	---	34,303	---	---	---	6,947	478,299
Chickamaug Beach	149	---	---	---	---	---	---	---	---	---	---
Chisago City	4,363	66,997	65,428	1,338,200	---	60,749	286,143	---	---	---	1,817,517
Chisholm	4,645	38,980	75,291	1,811,773	---	239,875	3,000	---	---	---	2,168,919
Chokio	425	---	---	3,142	---	---	---	---	14,372	---	17,514
Circle Pines	5,250	1,787	30,670	1,853	1,871	47,122	390,742	---	---	---	474,045
Clara City	1,328	---	84,992	---	---	94,668	---	---	---	102,143	281,803
Claremont	609	750	---	414,770	---	9,254	311,284	---	---	---	736,058

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Clarissa	620	4,262	---	48,661	---	---	11,997	---	---	---	64,920
Clarkfield	897	---	167,528	28,059	---	13,850	---	---	---	---	209,437
Clarks Grove	698	---	2,070	97,564	---	---	---	---	---	---	99,634
Clear Lake	443	18,764	243,051	4,145	---	6,920	---	---	---	---	272,880
Clearbrook	546	5,343	110	---	---	6,923	---	---	---	---	12,376
Clearwater	1,418	13,214	178,760	249,394	---	428,490	---	---	---	---	869,858
Clements	156	---	15,010	---	---	1,103	---	---	---	---	16,113
Cleveland	708	203	34,127	12,749	---	---	---	---	---	---	47,079
Climax	221	---	---	21,830	---	44,735	---	---	---	---	66,565
Clinton	422	---	---	3,990	---	---	---	---	---	---	3,990
Clitherall	117	7,322	---	---	---	---	---	---	---	---	7,322
Clontarf	154	---	---	---	---	---	---	---	---	---	---
Cloquet	11,753	319,464	137,402	110,017	---	110,287	639,141	---	---	---	1,316,311
Coates	180	---	---	---	---	---	---	---	---	---	---
Cobden	46	---	---	2,505	---	---	---	---	---	295	2,800
Cohasset	2,587	120,769	10,554	411,838	---	23,637	---	---	---	---	566,798
Cokato	2,727	---	25,744	208,712	---	18,608	---	---	---	---	253,064
Cold Spring	3,788	12,133	283,561	1,543,753	---	33,537	159	---	339,562	---	2,212,705
Coleraine	1,133	---	3,617	1,088	---	11,045	206,784	---	---	---	222,534
Cologne	1,374	---	15,565	2,854	---	437,781	---	---	---	---	456,200
Columbia Heights	18,124	---	254,728	1,303,297	---	274,896	306,332	---	---	---	2,139,253
Columbus	4,108	---	---	1,946,142	---	---	---	---	2,685,432	---	4,631,574
Comfrey	354	---	702	2,929	---	2,884	---	---	---	---	6,515
Comstock	109	---	---	---	---	---	---	---	---	---	---
Conger	145	---	---	---	---	---	---	---	---	---	---
Cook	586	---	58,767	7,132	---	---	---	---	---	---	65,899
Coon Rapids	63,081	252,659	285,950	1,202,865	---	1,229,424	230,884	---	893,319	155,225	4,250,326
Cocoran	5,791	29,055	104,816	216,752	---	60,518	---	---	---	16,032	427,173
Correll	34	---	---	---	---	---	---	---	---	---	---
Cosmos	533	4,915	623	325	---	6,551	---	---	---	---	12,414
Cottage Grove	33,788	5,000	640,846	6,847,697	---	1,473,460	2,673,052	---	4,735,971	---	16,376,026
Cottonwood	1,170	---	6,401	---	---	7,184	---	---	---	---	13,585
Courland	591	197	1,339	58,879	---	---	---	---	---	---	60,415
Cromwell	212	2,009	2,191	---	---	---	---	---	306,177	---	324,434
Crookston	8,051	193,154	6,158,406	1,229,038	---	159,114	---	27,721	---	---	7,767,433

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,306	20,270	54,631	114,076	---	177,550	22,282	---	---	2,470	391,279
Crosslake	2,071	41,463	68,687	494,979	---	135,481	---	---	---	---	740,610
Crystal	22,138	165,782	190,769	1,353,393	---	282,611	981,548	---	---	18,558	2,992,661
Currie	204	421	15,401	12,822	---	---	---	---	---	2,529	31,173
Cuyuna	277	---	---	---	---	---	---	---	---	---	---
Cyrus	282	3,997	5,985	---	---	---	---	---	---	---	9,982
Dakota	324	880	10,392	---	---	---	---	---	---	---	11,272
Dalton	247	---	46,768	---	---	---	---	---	---	---	46,768
Danube	489	---	5,000	---	---	---	---	---	---	2,251	7,251
Danvers	95	15,170	1,225	---	---	---	---	---	---	---	16,395
Darfur	121	1,316	---	3,789	---	---	---	---	---	---	5,105
Darwin	302	---	---	---	---	---	---	---	---	---	---
Dassel	1,333	---	127,719	752,638	---	20,971	---	---	---	---	901,328
Dawson	1,419	6,466	70,265	5,193	---	930,485	---	---	---	110,232	1,122,641
Dayton	5,015	15,947	294,828	10,116,981	---	20,513	60,465	---	10,930,730	---	21,439,464
De Graff	129	---	---	15,477	---	---	---	---	---	---	15,477
Deephaven	3,774	7,670	60,336	106,393	---	34,224	---	---	---	---	208,623
Deer Creek	323	---	---	11,475	---	---	---	---	---	---	11,475
Deer River	926	5,208	20,745	25,128	---	---	---	---	---	---	51,081
Deerwood	576	772	1,600	---	---	---	---	---	132,257	---	134,629
Delano	5,222	6,662	1,202,469	1,527,360	---	515,434	392,087	---	---	2,604	3,646,616
Delavan	180	3,120	3,338	---	---	---	---	---	---	---	6,458
Delhi	72	1,944	---	---	---	---	---	---	---	---	1,944
Dellwood	1,115	---	---	---	---	---	---	---	---	---	---
Denham	38	200	---	---	---	---	---	---	---	---	200
Dennison	172	---	---	---	---	---	---	---	---	---	---
Dent	191	639	60,662	15,263	---	2,450	---	---	2,282	---	2,282
Detroit Lakes	8,283	12,208	179,554	4,643,577	---	142,900	18,000	233,490	963,998	---	6,193,727
Dexter	325	---	72,760	5,485	---	---	---	---	2,280	---	80,525
Dilworth	3,625	---	158,905	1,945,313	---	9,498	---	---	---	---	2,113,716
Dodge Center	2,567	---	426,685	1,857,828	---	1,672,448	---	---	---	---	3,956,961
Donaldson	29	---	---	---	---	---	---	---	---	---	---
Donnelly	239	45,000	17,395	---	---	---	---	---	---	---	62,395
Doran	43	---	---	---	---	---	---	---	---	---	---
Dover	570	---	---	88,629	---	---	---	---	---	---	88,629

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Dovray	66	---	27,748	1,758	---	---	---	---	---	---	29,506
Duluth	85,439	709,751	1,476,699	9,988,954	---	1,131,983	880,579	---	---	45,312	14,233,278
Dumont	113	---	---	---	---	---	---	---	---	---	---
Dundas	946	505	7,611	257,281	---	337,705	---	---	---	---	603,102
Dundee	92	---	---	---	---	---	---	---	---	---	---
Dunnell	185	---	---	3,225	---	---	71,568	---	---	---	74,793
Eagan	67,106	486,349	1,544,085	11,990,000	---	751,897	---	---	6,666,645	232,888	21,671,864
Eagle Bend	606	279	59,680	81,752	---	454	---	---	447,888	---	590,053
Eagle Lake	2,115	500	53,874	102,852	---	25,836	---	---	---	---	183,062
East Bethel	12,124	508,451	41,411	622,464	---	24,753	---	---	---	9,688	1,206,767
East Grand Forks	7,879	27,321	51,833	5,197,069	39,625	71,955	---	---	279,612	118,698	5,786,113
East Gull Lake	1,018	---	---	914,281	---	252,361	---	---	---	---	1,166,642
Easton	192	399	7,355	---	---	---	---	---	---	---	7,754
Echo	244	---	48,003	6,705	---	6,003	---	---	---	---	60,711
Eden Prairie	62,090	706,833	3,436,092	3,641,613	---	17,717,669	---	---	---	---	25,502,207
Eden Valley	907	---	597,653	59,759	---	16,240	---	---	192,395	---	866,047
Edgerton	976	38,325	96,776	137	---	5,311	---	---	---	---	140,549
Edina	47,090	123,501	3,506,217	7,264,262	---	1,097,142	---	---	---	---	11,991,122
Effie	95	---	---	---	---	4,498	---	---	1,041,553	---	1,046,051
Etizzen	232	---	1,050	---	---	---	---	---	---	---	1,050
Elba	204	16,240	---	16,733	---	---	---	---	---	---	32,973
Elbow Lake	1,234	23,361	52,958	254,776	---	47,782	19,003	492,012	---	---	889,892
Elgin	982	---	40,000	146,921	---	---	---	---	---	---	186,921
Elizabeth	174	5,018	10,573	---	---	---	---	---	---	---	15,591
Elk River	23,187	17,948	621,260	5,987,638	---	8,023,989	430,650	---	---	---	15,081,485
Elko New Market	3,788	15,813	39,224	2,722,180	---	63,592	---	---	---	---	2,840,809
Elkton	148	---	---	---	---	---	---	---	---	---	---
Ellendale	651	14,252	---	29,995	---	---	---	---	249,000	---	293,247
Ellsworth	518	232	273,025	10,281	---	---	---	---	---	---	283,538
Elmdale	104	---	---	---	---	---	---	---	---	---	---
Elmore	658	10,788	1,653	2,317	---	297	---	---	---	1,254	16,309
Elrosa	158	---	---	1,779	---	813	---	---	---	---	2,592
Ely	3,541	32,947	35,717	516,785	---	194,778	---	838,019	---	---	1,618,246
Elysian	569	2,015	20,690	32,731	---	1,661	---	---	---	---	57,097
Emily	914	---	---	313,306	---	45,107	---	---	---	---	358,413

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Emmons	412	---	3,894	---	---	---	---	---	---	---	3,894
Erhard	137	---	400	---	---	---	---	---	---	---	400
Erskine	427	---	715	9,798	---	7,205	---	---	---	---	17,718
Evan	89	696	---	---	---	---	---	---	---	---	696
Evansville	563	---	2,244	196,706	---	---	---	---	---	---	198,950
Eveleth	3,617	176,235	127,840	178,581	148,189	134,218	196,406	---	2,745,109	---	3,706,578
Excelsior	2,437	60,768	---	362,857	---	52,498	71,865	---	---	---	547,988
Eyota	1,825	2,173	11,467	412,149	---	19,135	---	---	---	---	444,924
Fairfax	1,257	1,300	56,674	31,979	---	13,893	---	---	---	---	103,846
Fairmont	10,675	25,994	122,045	2,163,430	---	79,735	165,115	130,793	---	---	2,687,112
Falcon Heights	5,709	27,367	20,048	429,789	---	41,316	---	---	---	---	518,520
Fairbault	22,798	260,224	201,075	8,289,940	---	206,090	77,947	317,086	---	157,821	9,510,183
Farmington	18,589	2,532,297	438,918	10,894,418	---	421,866	---	---	---	---	14,287,499
Farwell	46	---	---	---	---	---	---	---	---	---	---
Federal Dam	94	---	---	114	---	---	---	---	---	---	114
Felton	192	---	---	796	---	---	---	---	---	---	796
Fergus Falls	13,971	265,051	155,297	2,767,695	---	128,142	60,035	116,062	---	717,994	4,210,276
Fertile	862	---	8,104	32,270	---	---	---	4,848	---	---	45,222
Fifty Lakes	403	4,230	99,771	3,587	---	---	---	---	---	---	107,588
Finlayson	332	5,676	---	---	---	---	---	---	---	---	5,676
Fisher	387	---	63,698	52,150	---	---	---	---	---	---	115,848
Flensburg	236	---	---	---	---	---	---	---	---	---	---
Floodwood	533	5,286	54,334	3,473	---	---	10,918	---	---	---	74,011
Florence	45	---	---	11,437	---	---	---	---	---	---	11,437
Foley	2,624	250,029	---	---	---	242,991	---	---	---	---	493,020
Forada	192	2,220	---	---	---	888	85,347	---	2,704,301	---	2,792,756
Forest Lake	17,494	52,038	188,102	1,453,893	---	1,605,618	---	---	---	---	3,299,651
Foreston	507	7,949	14,907	---	---	12,734	---	---	---	---	35,590
Fort Ripley	64	---	---	---	---	---	---	---	---	---	---
Fosston	1,522	---	---	---	---	9,007	---	101,933	---	---	110,940
Fountain	381	---	3,600	55,980	---	---	---	---	---	---	59,580
Foxhome	106	---	---	---	---	---	---	---	---	---	---
Franklin	494	---	---	10,496	---	---	---	---	---	---	10,496
Frazee	1,364	3,703	99,020	349,026	---	31,881	---	---	---	---	483,630
Freeborn	282	---	---	---	---	3,299	---	---	---	---	3,299

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Freeport	517	---	45,215	542,081	---	33,720	347,613	---	---	---	968,629
Fridley	26,459	57,814	292,237	2,764,152	---	---	1,718,000	---	---	---	4,832,203
Frost	225	---	353,457	---	---	776	---	---	---	---	354,233
Fulda	1,275	10,363	24,359	256,295	---	66,436	60,582	---	123,062	---	541,097
Funkley	15	---	---	---	---	---	---	---	---	---	---
Garfield	304	375	63,108	---	---	---	---	---	---	---	63,483
Garrison	226	4,657	81,586	---	---	---	---	---	---	---	86,243
Garvin	140	---	4,000	15,320	---	---	---	---	---	---	19,320
Gary	191	---	---	12,701	---	---	---	---	95,693	1,563	109,957
Gaylord	2,274	138,024	33,972	2,947,812	---	711,408	9,050	---	---	---	3,840,266
Gem Lake	485	814,132	---	---	---	---	---	---	---	---	814,132
Geneva	464	---	---	10,000	---	---	---	---	---	---	10,000
Genola	65	---	---	---	---	---	---	---	---	---	---
Georgetown	119	---	---	---	---	2,296	---	---	---	---	2,296
Ghent	361	1,104	5,671	5,187	---	13,243	---	---	---	---	25,205
Gibbon	779	13,340	167,620	7,340	---	7,251	7,000	---	---	706	203,257
Gilbert	1,764	---	20,830	273,995	---	124,377	---	---	---	---	419,202
Gilman	231	---	---	---	---	28,508	---	---	---	665	29,173
Glencoe	5,751	157,718	48,533	778,841	---	41,100	---	---	---	33,104	1,059,296
Glenville	660	---	66,169	96,771	---	31,681	---	---	---	---	194,621
Glenwood	2,629	1,054	25,019	194,545	---	24,613	1,650	78,143	---	---	325,024
Glyndon	1,174	12,917	27,759	489,258	---	---	---	---	---	---	529,934
Golden Valley	20,362	864,143	258,888	7,704,853	---	279,752	22,303	---	---	---	9,129,939
Convick	279	---	34,983	---	---	---	---	---	---	---	34,983
Good Thunder	556	---	2,707	585,670	---	5,389	14,134	---	---	---	607,900
Goodhue	925	16,895	1,797	950	---	23,234	29,650	---	---	---	72,526
Goodridge	119	---	---	---	---	---	---	---	---	---	---
Goodview	3,288	16,192	399,933	1,484,990	---	---	---	---	---	---	1,901,115
Graceville	583	---	4,581	---	---	---	---	---	---	---	4,581
Granada	290	---	---	20,340	---	817	28,019	---	---	---	49,176
Grand Marais	1,414	3,911	209,031	12,726	---	19,895	1,775,573	---	---	---	2,021,136
Grand Meadow	922	---	116,412	305,218	---	8,905	---	---	---	---	430,535
Grand Rapids	8,926	26,581	103,606	3,803,735	---	203,348	---	---	---	37,144	4,174,414
Granite Falls	3,041	12,668	1,136,524	443,006	---	34,074	125,209	772,503	---	517	2,524,501
Grant	4,244	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Grasston	136	---	---	---	---	---	---	---	---	381	381
Green Isle	510	11,732	55,458	178,951	---	---	90,308	---	---	---	336,449
Greenbush	726	---	27,201	8,500	---	34,127	---	---	---	---	69,828
Greenfield	2,950	---	---	184,586	---	419	159,389	---	---	---	344,394
Greenwald	183	9,099	---	4,287	---	19,079	---	---	---	---	32,465
Greenwood	818	---	---	---	---	---	---	---	---	---	---
Grey Eagle	337	---	---	1,019,384	---	31,954	---	---	---	---	1,051,338
Grove City	621	6,924	450	8,450	---	4,085	---	---	---	---	19,909
Grygla	239	---	---	---	---	---	---	---	---	---	---
Gully	95	---	---	---	---	12,810	---	---	---	---	12,810
Hackensack	311	---	4,538	---	---	---	---	---	---	---	4,538
Hadley	61	---	---	4,067	---	6,754	---	---	---	2,257	13,078
Hallock	1,126	39,511	---	784,357	---	---	---	220,362	---	---	1,044,230
Halma	64	---	---	---	---	---	---	---	---	---	---
Halslad	586	---	46,646	61,569	---	---	---	---	---	---	108,215
Ham Lake	15,290	184,128	68,719	1,506,293	---	159,990	---	---	---	---	1,919,130
Hamburg	563	5,972	14,526	152,917	---	9,479	---	---	---	---	182,894
Hammond	231	4,095	---	---	---	---	---	---	---	---	4,095
Hampton	765	5,725	---	56,333	---	33,000	---	---	---	---	95,058
Hancock	704	---	2,821	393,846	---	6,929	---	---	---	---	403,596
Hanley Falls	302	---	84,723	5,006	---	---	---	---	---	---	89,729
Hanover	2,582	23,305	31,275	393,862	---	52,814	---	---	---	---	501,256
Hanska	410	---	---	185,528	---	---	---	---	---	---	185,528
Harding	108	---	---	---	---	---	---	---	---	---	---
Hardwick	202	2,790	---	7,455	---	---	---	---	---	---	10,245
Harmony	1,118	---	105,398	111,528	---	---	---	---	---	---	216,926
Harris	1,279	---	28,908	21,963	---	---	---	---	---	---	50,871
Hartland	267	5,532	---	9,585	---	---	---	---	---	---	15,117
Hastings	22,439	639,903	648,801	3,691,379	---	1,005,925	---	---	---	---	5,986,008
Hatfield	42	2,731	---	---	---	588	---	---	---	---	3,319
Hawley	1,924	4,181	29,346	1,200,334	---	21,064	12,849	---	---	---	1,267,774
Hayfield	1,338	---	---	269,547	---	13,870	---	---	---	---	283,417
Hayward	233	---	4,966	---	---	---	---	---	---	---	4,966
Hazel Run	56	---	7,028	---	---	195	---	---	---	---	7,223
Hector	1,157	9,160	192,637	110,933	---	7,877	7,500	8,422	---	---	336,529

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Heidelberg	100	503	---	---	---	---	---	---	---	---	503
Henderson	946	1,582	49,395	91,853	---	7,134	203,967	---	---	28,545	382,476
Hendricks	695	13,625	72,607	---	---	43,622	---	---	---	---	129,854
Hendrum	299	2,891	37,165	957	---	27,000	462,706	---	---	---	530,719
Hemming	825	15,371	35,552	---	---	2,840	---	---	---	---	53,763
Henriette	100	---	---	---	---	---	---	---	---	---	---
Herman	420	---	143,136	241,927	---	1,875	---	---	---	---	386,938
Hermantown	9,269	3,895,721	82,526	988,516	---	18,074	5,208	---	3,639,966	5,208	8,635,219
Heron Lake	759	---	---	---	---	112,496	28,789	---	---	---	141,285
Hewitt	270	917	1,212	6,955	---	18,155	---	---	---	---	27,239
Hibbing	16,170	44,052	283,988	1,870,725	---	639,470	---	---	---	38,141	2,876,376
Hill City	454	165,803	5,247	5,541	---	---	---	---	---	5,500	182,091
Hillman	20	---	---	---	---	---	---	---	---	---	---
Hills	540	---	6,514	1,352	---	7,508	---	---	---	---	15,374
Hilltop	790	---	---	---	---	---	---	---	---	---	---
Hinckley	1,435	58,969	---	475,517	---	141,266	54,956	---	---	---	675,752
Hitterdal	177	---	14,846	17,085	---	---	---	---	---	---	86,887
Hoffman	643	2,055	208,239	190,825	---	2,643	---	---	---	---	403,762
Hokah	558	288,828	21,109	---	---	1,054	325,472	---	1,268,640	---	1,905,103
Holdingford	768	65,166	98,284	3,306	---	4,600	---	---	---	---	171,356
Holland	199	---	4,014	---	---	---	---	---	---	---	4,014
Hollandale	278	---	---	135,313	---	---	---	---	---	---	135,313
Holloway	102	31,110	---	---	---	---	---	---	---	---	31,110
Holt	97	349	---	---	---	6,804	---	---	---	506	7,659
Hopkins	17,526	245,866	21,949	3,219,908	---	164,111	2,173,265	---	---	---	5,825,099
Houston	1,003	1,996	17,224	2,604	---	6,485	---	---	478,463	154,257	661,029
Howard Lake	1,994	---	61,426	62,690	---	37,830	---	---	---	---	161,946
Hoyt Lakes	1,845	---	---	393,639	---	79,450	16,952	---	---	---	490,041
Hugo	12,022	17,228	30,602	3,128,595	---	491,292	117,368	---	---	---	3,785,085
Humboldt	51	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,021	8,622	313,889	2,812,440	---	281,936	314,175	405,187	---	14,459	4,150,708
Ihlen	86	---	---	---	---	---	---	---	---	---	---
Independence	3,729	8,369	---	325,190	---	---	---	---	---	---	333,559
International Falls	6,283	34,828	168,122	927,178	---	267,259	---	1,763,948	269,490	15,504	3,446,329
Inver Grove Heights	33,608	---	48,277	12,768,201	---	49,438	---	---	---	---	12,865,916

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Iona	147	---	3,180	23,858	---	---	---	---	---	---	27,038
Iron Junction	82	149	---	9,249	---	---	---	---	---	---	9,398
Ironton	535	9,084	10,871	9,610	---	3,464	---	---	---	---	33,029
Isanti	5,485	21,956	98,187	1,405,051	---	40,641	---	---	---	---	1,565,835
Isle	829	---	807	109,327	---	660	---	---	---	---	110,794
Ivanhoe	616	---	46,478	---	---	---	---	---	---	---	46,478
Jackson	3,450	---	204,986	---	---	76,297	168,125	---	---	103,779	553,187
Jamesville	2,204	21,634	40,909	1,423,657	---	---	---	---	---	---	1,486,200
Jasper	573	5,325	88,658	15,071	---	27,750	---	---	---	1,510	138,314
Jeffers	350	---	1,705	64,745	---	1,822	---	---	---	---	68,272
Jenkins	339	1,137	---	18,828	---	1,606	12,918	---	---	---	34,489
Johnson	28	---	---	---	---	---	---	---	---	---	---
Jordan	5,316	18,875	651,381	1,535,810	---	112,385	12,954	---	---	112,285	2,443,690
Kandydohi	530	72,546	36,736	675	---	28,745	---	---	---	---	138,702
Karlstad	719	---	6,927	40,395	---	15,975	---	---	---	6,323	69,620
Kasota	676	565	191,962	134,131	---	---	---	---	---	---	326,658
Kasson	5,520	226,454	38,378	737,716	---	84,629	4,569	---	---	---	1,091,746
Keewatin	1,166	13,477	248,781	190,926	---	55,218	---	---	---	---	508,402
Kelliher	310	169	9,981	15,604	---	---	---	---	---	---	25,754
Kellogg	477	---	18,006	3,698	---	2,872	---	---	---	---	24,576
Kennedy	213	590	---	1,835	---	356	---	---	---	---	2,781
Kenneth	53	5,000	---	---	---	---	---	---	---	---	5,000
Kensington	287	---	4,307	---	---	---	---	---	---	---	4,307
Kent	114	---	---	---	---	---	---	---	---	---	---
Kenyon	1,704	---	48,417	38,251	---	52,389	---	---	---	---	139,057
Kerkhoven	737	18,195	15,392	33,088	---	---	---	---	---	---	66,675
Kerrick	71	---	11,975	---	---	---	---	---	---	---	11,975
Kettle River	177	---	28,053	---	---	---	---	---	12,064	---	40,117
Kiester	499	1,541	4,014	---	---	2,343	---	---	---	---	7,898
Kilkenny	158	4,732	133,466	---	---	---	---	---	---	---	138,198
Kimball	702	50,592	96,147	187,279	---	22,239	---	---	---	31,511	387,768
Kinbrae	17	---	---	---	---	---	---	---	---	---	---
Kingston	158	---	---	---	---	---	---	---	---	---	---
Kinney	170	---	16,956	---	---	---	---	---	---	---	16,956
La Cresent	5,157	155,531	12,976	1,782,834	---	---	---	---	---	---	1,951,341

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
La Prairie	627	3,002	---	99,421	---	4,064	---	---	---	---	106,487
La Salle	82	---	1,966	---	---	---	---	---	---	---	1,966
Lafayette	479	---	---	164,166	---	3,790	---	---	---	---	167,956
Lake Benton	670	7,840	8,469	2,972	---	9,013	66,582	---	---	---	94,876
Lake Bronson	236	---	12,000	---	---	---	---	---	---	---	12,000
Lake City	5,317	---	43,965	183,508	---	70,392	144,141	---	---	---	442,006
Lake Crystal	2,586	13,744	33,016	---	---	5,989	---	---	---	---	52,749
Lake Elmo	8,182	32,070	412,190	1,730,400	---	107,278	---	---	---	---	2,281,938
Lake Henry	80	---	26,143	---	---	---	31,593	---	---	---	57,736
Lake Lillian	235	4,994	---	50,481	---	8,750	---	---	---	---	64,225
Lake Park	832	178	48,609	53,965	161	2,552	---	---	---	---	105,465
Lake Shore	1,040	10,964	2,175	---	---	---	---	---	---	---	13,139
Lake St. Croix Beach	1,177	11,227	---	278,234	---	2,471	---	---	---	---	291,932
Lake Wilson	252	---	---	1,806	---	---	31,857	---	---	---	33,663
Lakefield	1,684	10,868	4,160	84,184	---	493,679	13,890	---	---	---	606,781
Lakeland	1,905	---	---	---	---	---	---	---	4,226	---	4,226
Lakeland Shores	363	---	---	---	---	---	---	---	---	---	---
Lakeville	53,829	405,058	8,424,554	10,753,124	---	9,291,651	287,703	---	751,181	---	29,913,271
Lamberton	805	3,738	146,157	---	---	23,691	---	---	42,823	28,635	245,044
Lancaster	331	---	7,250	9,015	---	5,000	---	---	---	---	21,265
Landfall	711	---	---	148,953	---	---	---	---	---	10,100	159,053
Lanesboro	749	6,594	47,787	99,326	---	9,850	---	---	---	2,148	165,705
Laporte	138	1,428	---	---	---	---	---	---	---	---	1,428
Lastrup	91	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,316	12,700	---	43,868	---	117,670	713	---	---	---	174,951
Le Center	2,370	6,700	---	836,211	---	---	---	---	---	---	842,911
Le Sueur	4,302	551,377	126,653	893,772	---	116,083	---	---	---	92,915	1,780,800
Lengby	74	---	---	---	---	---	---	---	---	---	---
Leonard	22	---	---	---	---	---	---	---	---	---	---
Leontidas	53	7,818	---	---	---	---	---	---	---	---	7,818
Leroy	902	---	24,472	78,750	---	---	---	---	---	---	103,222
Lester Prairie	1,768	20,838	68,268	145,666	---	39,889	---	---	---	---	274,661
Lewiston	1,490	458	76,783	66,862	---	1,016	17,901	---	---	---	163,020
Lewisville	246	---	---	---	---	---	---	---	---	---	---
Lexington	1,997	36,396	16,285	77,916	---	24,687	---	---	---	---	155,284

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Lilydale	754	---	---	---	---	---	---	---	---	---	---
Lindstrom	3,991	51,257	274,126	665,005	---	853,143	185,138	---	---	990	2,029,659
Lino Lakes	19,851	22,146	203,776	324,931	---	105,227	1,346,194	---	401,942	5,799	2,410,015
Lismore	214	---	157,019	---	---	---	---	---	---	---	157,019
Litchfield	6,871	145,673	34,247	525,782	---	661,663	146,516	94,328	---	---	1,608,209
Little Canada	10,157	---	28,709	2,257,950	---	179,770	---	---	144,674	---	2,611,103
Little Falls	8,427	137,239	9,608	4,315,256	---	343,082	127,687	---	---	---	4,932,872
Littlefork	703	---	239,051	16,586	---	---	---	---	---	---	255,637
Long Beach	312	---	---	---	---	---	---	---	---	---	---
Long Lake	1,725	3,543	11,232	75,413	---	8,659	155,443	---	---	---	254,290
Long Prairie	3,043	8,357	59,538	435,364	---	9,340	60,193	109,291	---	---	682,083
Longville	178	27,764	6,471	---	---	10,357	---	126,050	---	---	170,622
Lonsdale	2,819	161,552	31,339	2,662,849	---	187,216	---	---	---	---	3,042,956
Loretto	612	---	---	6,000	---	23,349	---	---	---	---	29,349
Louisburg	42	---	---	---	---	---	---	---	---	---	---
Lowry	282	---	28,360	3,083	---	---	---	---	---	---	31,443
Lucan	205	---	2,389	---	---	---	---	---	---	7,402	9,791
Luverne	4,593	255,863	72,531	345,689	---	527,480	360,263	---	---	---	1,561,826
Lyle	568	15,000	---	112,579	---	4,745	176,617	---	---	---	308,941
Lynd	396	---	---	13,001	---	---	---	---	---	---	13,001
Mabel	727	---	7,137	49,490	---	136,983	46,843	---	---	---	240,453
Madelia	2,283	26,200	---	---	---	---	982	---	---	---	27,182
Madison	1,681	26,448	168,616	107	---	32,257	---	---	---	---	227,428
Madison Lake	935	250	125,586	99,330	---	4,418	355	---	---	---	229,939
Magnolia	203	15,500	---	---	---	---	---	---	---	---	15,500
Mahnomen	1,171	---	2,754	21,552	---	---	---	---	---	---	24,306
Mahtomedi	8,005	67,560	893,898	1,005,199	---	46,008	---	---	73,134	5,741	2,091,540
Manchester	70	---	---	---	---	---	---	---	---	---	---
Manhattan Beach	62	---	---	---	---	---	---	---	---	---	---
Mankato	36,240	---	302,880	12,484,143	---	2,175,321	3,377,361	---	---	---	18,339,705
Mantorville	1,186	7,107	---	79,316	---	---	---	---	---	---	86,423
Maple Grove	59,458	194,635	816,764	21,596,421	---	1,012,656	745,147	---	7,738,858	458,726	32,563,207
Maple Lake	1,987	9,741	14,624	25,106	---	302,918	---	---	---	---	352,389
Maple Plain	1,961	41,055	16,509	1,615	---	6,380	166,351	---	---	---	231,910
Mapleton	1,640	10,212	64,547	397,241	---	13,633	---	---	---	---	485,633

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Mapleview	170	---	---	---	---	---	---	---	---	---	---
Maplewood	36,663	---	186,753	12,913,233	---	---	---	---	946,374	241,159	14,287,519
Marble	700	---	9,057	8,977	---	2,668	---	---	139,319	---	160,021
Marietta	161	533	36,672	17,820	---	---	---	---	---	---	55,025
Marine on St. Croix	703	2,590	174,727	155,690	---	17,074	---	---	---	7,667	357,748
Marshall	13,040	96,341	190,265	2,772,141	---	179,815	166,325	6,308,344	---	---	9,713,231
Mayer	1,842	40,765	180,928	2,857,283	---	206,050	710	---	---	---	3,285,736
Maynard	361	1,409	10,282	6,140	---	432	9,172	---	---	---	27,435
Mazeppa	783	1,238	16,760	1,153,097	---	---	---	---	---	---	1,171,095
Mc Grath	75	---	---	---	---	---	---	---	---	---	---
Mc Gregor	---	---	---	---	---	---	---	---	---	---	---
Mc Intosh	589	32,855	25,098	51,380	---	---	---	---	---	---	109,333
Mc Kinley	85	4,162	6,472	---	---	---	---	---	31,717	---	42,351
Meadowlands	129	---	2,893	---	---	---	---	---	---	---	2,893
Medford	1,159	---	20,157	299,103	---	16,038	---	---	---	---	335,298
Medicine Lake	371	---	7,968	---	4,663	---	---	---	---	---	12,631
Medina	4,911	37,926	157,133	393,467	---	239,564	72,940	---	---	---	901,030
Meigs Grove	147	---	---	---	---	---	---	---	---	---	---
Melrose	3,306	---	57,155	276,403	---	---	---	---	---	---	333,558
Menasha	1,231	5,610	4,246	22,145	---	7,818	---	---	24,479	---	64,298
Mendota	195	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,752	57,324	56,415	2,057,399	---	181,942	297,144	---	---	---	2,650,224
Mentor	126	---	163,869	---	5,417	---	---	---	---	---	169,286
Middle River	327	5,344	5,000	26,450	---	---	---	---	---	---	36,794
Missville	171	16,054	73,532	---	---	4,250	---	---	---	---	93,836
Milaca	2,775	---	51,872	167,984	---	874,213	125,081	---	---	---	1,219,150
Milan	292	---	12,284	---	---	246	50,283	---	---	---	62,813
Millerville	114	---	63,539	---	---	---	---	---	---	---	63,539
Millville	166	---	---	---	---	---	---	---	---	---	---
Milroy	249	---	72,693	---	---	---	3,000	---	---	---	75,693
Miltona	333	---	---	---	---	173,754	8,856	---	---	---	182,610
Minneapolis	388,020	163,000	1,392,000	45,224,000	---	17,666,000	13,615,000	---	---	---	78,060,000
Minneiska	99	---	---	---	---	---	---	---	---	---	---
Minnesota	1,398	---	6,671	16,262	---	10,571	7,017	---	(20,000)	---	20,521
Minnesota City	221	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Minnesota Lake	656	2,000	---	82,350	---	15,702	---	---	---	---	100,052
Minnetonka	51,499	234,698	67,209	3,182,069	---	1,187,482	1,577,058	---	---	788	6,249,304
Minnetonka Beach	609	---	---	---	---	---	---	---	---	---	---
Minnetrista	6,234	16,613	478,730	1,703,506	---	1,690,771	---	---	---	---	3,889,620
Mizpah	63	667	---	---	---	---	---	---	---	---	667
Montevideo	5,467	61,737	69,575	1,528,277	---	192,757	38,739	101,739	---	---	1,992,824
Montgomery	3,246	8,962	485,080	539,716	---	---	739	---	---	---	1,034,497
Monticello	11,253	12,230	5,454	5,388,185	---	90,785	451,355	---	482,412	---	6,430,421
Montrose	2,438	331,044	8,103	905,729	---	53,704	63,247	---	---	---	1,361,827
Moorhead	35,853	11,207	163,281	32,375,204	---	974,936	---	---	986,703	358,060	34,869,391
Moose Lake	2,258	---	41,163	5,233	---	10,098	---	---	---	---	56,494
Mora	3,699	1,469	49,412	461,835	---	---	---	2,018,137	---	---	2,530,853
Morgan	852	---	45,924	---	---	---	---	---	---	---	45,924
Morris	5,223	2,213	374,984	1,261,621	---	366,193	---	27,680	---	57,583	2,090,274
Morristown	1,041	---	55,732	138,712	---	5,394	---	---	---	---	199,838
Morton	420	---	43,627	---	---	24,703	---	---	---	---	68,330
Motley	677	589	6,159	3,932	---	---	---	---	---	---	10,680
Mound	9,753	---	124,745	3,052,778	---	188,221	910,064	---	---	4,043,053	8,318,861
Mounds View	12,634	69,102	109,378	303,701	---	252,174	---	---	---	---	734,355
Mountain Iron	2,816	43,384	90,203	1,414,067	---	212,997	---	---	---	---	1,760,651
Mountain Lake	2,038	10,021	83,416	758,187	---	3,905	---	---	---	53,916	909,445
Murdock	293	30,346	---	---	---	---	---	---	---	---	30,346
Myrtle	58	---	---	---	---	---	---	---	---	---	---
Nashua	50	---	---	482	---	---	---	---	---	---	482
Nashwauk	943	---	2,305	2,824,981	---	5,081	---	---	---	---	2,832,367
Nassau	78	---	---	---	---	---	---	---	---	---	---
Nelson	152	---	---	49,222	---	---	---	---	---	---	49,222
Nerstrand	249	---	12,150	---	---	848	---	---	---	---	12,998
Nevis	387	---	17,612	23,510	---	---	---	---	---	7,600	48,722
New Auburn	506	949	2,148	17,192	---	5,292	---	---	---	798	26,379
New Brighton	22,391	---	---	430,706	---	20,497	5,118,420	---	176,331	---	5,745,954
New Germany	366	---	1,908	184	---	---	---	---	---	---	2,092
New Hope	20,824	---	---	---	---	---	---	---	---	---	---
New London	1,185	---	340,059	493,837	---	---	---	---	---	---	833,896
New Munich	366	2,409	---	---	---	---	---	---	---	---	2,409

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
New Prague	7,003	6,998	326,110	5,653,123	---	151,952	---	---	---	---	6,138,183
New Richland	1,154	31,133	280,342	825,446	---	4,695	402	---	---	---	1,142,018
New Trier	110	---	---	---	---	---	---	---	---	---	---
New Ulm	13,568	73,009	42,818	5,803,833	---	249,423	1,404,592	---	---	78,051	7,651,726
New York Mills	1,195	---	137,267	20,743	---	10,444	315,173	---	42,384	1,846	527,857
Newfolden	362	---	---	---	---	43,896	---	---	---	---	43,896
Newport	3,534	9,798	11,872	988,697	---	3,208	---	---	---	---	1,013,575
Nicollet	1,000	---	11,079	321,789	---	6,661	258,607	---	---	---	598,136
Nielsville	83	2,592	---	---	---	---	---	---	200,490	---	203,082
Nimrod	71	---	---	---	---	---	---	---	---	---	---
Niswa	2,047	---	57,948	124,438	---	---	---	---	---	---	182,386
Norcross	55	---	---	---	---	---	---	---	---	---	---
North Branch	10,462	79,248	188,562	2,016,983	---	207,301	---	---	---	---	2,492,094
North Mankato	12,935	16,706	246,552	4,945,192	---	159,944	483,406	---	---	193,653	6,045,453
North Oaks	4,554	---	---	---	---	---	---	---	---	---	---
North St. Paul	11,695	45,029	98,971	2,167,735	---	516,973	246,713	---	---	---	3,075,421
Northfield	19,859	5,158	28,838	3,142,036	---	561,106	---	---	---	---	3,737,138
Northome	236	16,276	7,200	---	---	2,190	---	---	---	---	25,666
Northrop	240	2,196	1,847	---	---	---	---	---	---	---	4,043
Norwood Young America	3,626	14,519	12,385	648,858	---	107,085	313,599	---	---	---	1,096,446
Oak Grove	8,433	---	348,305	1,040,870	---	14,456	---	---	---	500	1,404,131
Oak Park Heights	4,751	---	---	404,281	---	537,500	---	---	385,973	---	1,327,754
Oakdale	27,518	76,955	---	10,661,966	---	---	---	---	---	---	10,738,921
Odesa	97	---	---	---	---	---	---	---	---	---	---
Odin	110	63,037	4,371	---	---	6,359	---	---	---	---	73,767
Ogema	118	---	135,000	---	---	---	---	---	---	---	135,000
Ogilvie	477	174	---	---	---	---	---	---	---	---	174
Okabena	178	---	---	---	---	---	---	---	---	---	---
Oklee	390	111	22,645	9,409	---	587	---	---	---	---	32,752
Olivia	2,559	5,439	11,801	290,712	---	13,361	18,637	8,971	---	---	348,921
Onamia	862	1,942	145,893	---	---	5,636	5,000	---	---	4,600	163,071
Ormsby	144	468	---	---	---	---	---	---	---	---	468
Orono	7,841	59,862	105,253	1,264,044	---	---	---	---	---	171,691	1,600,850
Oronoco	1,049	5,345	20,726	163,033	---	20,505	---	---	---	---	209,609
Orr	236	25,701	38,012	---	---	---	---	---	---	---	63,713

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Otonville	1,932	---	27,884	34,765	---	17,668	---	---	---	4,480	84,797
Osakis	1,608	5,778	132,381	672,854	---	66,738	---	---	---	---	877,751
Oslo	326	---	---	---	---	---	---	---	---	---	---
Osseo	2,479	44,032	36,348	29,328	---	13,296	625,268	---	---	---	748,272
Ostrander	243	---	---	---	---	---	---	---	---	---	---
Osseo	12,499	7,600	15,131	7,081,626	---	286,581	60,000	---	---	---	7,450,938
Ottertail	490	---	---	49,055	---	---	---	---	---	---	49,055
Owatoma	25,090	644,650	225,608	4,860,688	---	638,278	179,201	---	---	383,477	6,929,902
Palisade	146	---	42,512	---	---	---	---	---	45,327	---	87,839
Park Rapids	3,508	5,652	24,845	2,509,230	---	222,846	37,368	358,545	---	---	3,158,486
Parkers Prairie	1,031	---	60,241	---	---	---	---	---	---	---	60,241
Paynesville	2,299	9,384	161,618	316,206	---	147,692	---	36,979	---	---	671,879
Pease	190	1,731	---	1,931	---	1,189	---	---	---	---	4,851
Pelican Rapids	2,423	2,203	1,179,427	37,890	---	15,641	---	3,671	---	---	1,238,832
Pemberton	238	---	22,245	---	---	707,029	---	---	---	---	729,274
Pennock	494	13,965	171,424	---	---	1,984	---	---	---	126,922	314,295
Pequot Lakes	1,994	114,523	53,517	325,539	---	17,376	---	---	---	---	510,955
Perham	2,755	18,396	10,951	2,738,752	---	60,400	---	105,551	---	---	2,934,050
Perley	109	---	---	---	---	1,279	---	---	---	---	1,279
Peterson	248	---	---	---	---	1,650	---	---	---	---	1,650
Pierz	1,420	779	36,092	58,403	---	---	---	---	---	---	95,274
Pillager	489	---	---	360,246	---	---	---	---	---	3,621	363,867
Pine City	3,275	---	102,229	1,011,679	---	79,747	---	---	---	9,794	1,203,449
Pine Island	3,304	4,149	73,940	2,324,636	---	101,158	132,123	---	---	957	2,636,963
Pine River	930	249,690	110,492	184,194	---	---	---	118,733	21,159	---	684,268
Pine Springs	384	---	---	---	---	---	---	---	---	---	---
Pipesstone	4,333	30,975	114,692	136,389	---	5,311	---	277,900	810,077	444,569	1,819,913
Plainview	3,405	3,664	24,277	92,025	---	67,376	---	---	---	---	187,342
Plato	313	---	191,821	3,988	---	---	---	---	---	---	195,809
Plummer	250	---	6,884	65,457	---	---	---	---	---	---	72,341
Plymouth	71,147	---	17,063	11,487,316	---	72,641	4,639,310	---	---	1,071,356	17,287,686
Porter	159	1,200	12,535	---	---	116,231	---	---	---	---	129,966
Preston	1,390	9,546	28,588	406,678	---	25,986	---	---	---	23,102	493,900
Princeton	4,517	29,349	192,342	596,807	---	211,042	156,936	---	---	22,049	1,208,525
Prinsburg	464	---	213,311	2,979	---	5,490	---	---	---	---	221,780

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Prior Lake	22,111	296,012	2,809,187	6,643,043	---	2,640,669	161,854	---	3,878,374	---	16,429,139
Proctor	2,845	4,714	158,091	329,694	---	---	15,000	---	---	---	507,499
Quamba	115	---	---	---	---	---	---	---	80,937	---	80,937
Racine	403	5,452	---	---	---	---	7,452	---	---	313,048	325,952
Ramsey	22,408	702,334	276,251	2,695,976	---	491,198	---	---	---	---	4,165,759
Randall	596	---	28,803	---	---	---	---	---	---	---	28,803
Randolph	386	11,988	---	10,062	---	---	---	---	---	---	22,050
Ranier	171	2,600	---	---	---	---	---	---	---	---	2,600
Raymond	788	17,901	6,722	42,977	---	---	---	---	---	---	67,600
Red Lake Falls	1,583	8,858	6,995	564,448	---	22,271	9,388	5,700	---	---	617,660
Red Wing	16,338	388,757	84,689	1,190,461	---	462,857	---	456,857	---	30,034	2,613,655
Redwood Falls	5,271	46,293	3,192	---	---	198,300	---	494,609	---	---	742,394
Regal	28	---	---	---	---	---	---	---	---	---	---
Remer	366	3,665	---	293,515	---	---	---	---	---	---	297,180
Renville	1,266	---	---	282,137	---	---	---	---	---	---	282,137
Revere	94	---	---	10,480	---	---	---	---	---	---	10,480
Rice	1,310	8,845	41,977	---	---	---	---	---	---	---	50,822
Richfield	33,107	---	218,835	15,174,405	---	111,267	---	---	---	---	15,504,507
Richmond	1,325	1,822	5,343	283,171	---	28,574	---	---	---	---	318,910
Richville	103	---	---	10,975	---	---	---	---	---	---	10,975
Riverton	104	967	---	1,983	---	6,786	---	---	---	---	9,736
Robbinsdale	13,551	135,055	5,751	2,321,673	---	21,900	---	---	---	---	2,484,379
Rochester	100,845	464,751	3,191,316	7,810,001	---	7,546,501	9,636,193	4,340,972	17,779,150	3,762,021	54,530,905
Rock Creek	1,399	---	---	---	---	---	---	---	---	---	---
Rockford	4,014	32,835	916,881	2,667,627	---	25,730	9,829	---	---	---	3,652,902
Rockville	2,663	23,950	356,370	498,295	---	18,090	---	---	---	---	896,705
Rogers	6,971	90,588	232,102	2,027,803	---	1,416,841	1,466,290	---	---	---	5,233,624
Rollingstone	641	532	26,438	1,430,465	---	4,078	---	---	---	---	1,461,513
Ronneby	43	---	---	---	---	---	---	---	---	---	---
Roosevelt	138	---	---	---	---	---	---	---	---	---	---
Roscoe	104	---	---	---	---	---	---	---	---	---	---
Rose Creek	387	---	---	5,700	---	---	---	---	14,824	5,413	25,937
Roseau	2,869	96,827	107,832	2,795,813	---	810,045	20,614	28,350	---	---	3,859,481
Rosemount	20,917	773,620	425,471	8,101,075	---	108,659	416,933	---	---	---	9,825,758
Roseville	34,099	308,772	674,477	880,245	---	779,753	1,407,600	---	---	---	4,050,847

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Rothsay	504	2,263	224,234	1,103	---	3,539	141,045	---	---	---	372,184
Round Lake	414	1,696	3,683	19,846	---	500	---	---	---	---	25,725
Royalton	904	3,555	2,929	229,978	---	---	---	---	---	---	236,462
Rush City	3,048	26,791	9,044	317,403	---	3,673	152,423	390,020	10,000	---	909,354
Rushford	1,777	2,373	159,007	93,596	---	16,641	190,406	137,719	---	101,165	700,907
Rushford Village	783	---	---	43,667	---	---	---	---	---	---	43,667
Rushmore	363	8,480	16,713	38,853	---	---	---	---	---	---	64,046
Russell	339	1,452	2,068	---	---	---	---	---	---	---	3,520
Ruthon	247	---	10,968	---	---	---	---	---	---	---	10,968
Rutledge	185	1,083	---	---	---	1,549	---	---	---	6,000	8,632
Sabin	437	63,351	---	1,635	---	8,360	134,735	---	---	---	208,081
Sacred Heart	510	---	26,922	13,845	---	76,280	1,600	---	---	---	117,047
Sanborn	401	11,495	53,368	---	---	---	---	---	---	---	66,463
Sandstone	2,497	8,769	10,079	411,981	---	---	533,327	---	---	35,581	999,737
Sargeant	74	1,250	---	---	---	---	---	---	---	---	1,250
Sartell	14,259	81,578	310,625	5,134,252	---	374,028	904,545	---	4,428,309	---	11,233,337
Sauk Centre	4,210	761,089	62,283	181,115	---	31,927	---	---	---	---	1,036,414
Sauk Rapids	12,885	21,912	479,532	5,961,510	---	469,915	1,011,205	---	---	---	7,944,074
Savage	25,293	833,374	2,393,409	7,201,032	---	229,465	---	---	---	---	10,657,280
Scandia	4,210	---	---	1,464,379	---	---	---	---	---	---	1,464,379
Scanlon	850	2,358	---	35,137	---	20,667	---	---	---	---	58,162
Seaforth	64	---	191	---	---	692	---	---	---	---	883
Sebeka	677	---	---	2,848,243	---	17,948	---	---	---	---	2,866,191
Sedan	52	---	---	---	---	---	---	---	---	---	---
Shafer	868	---	---	148,547	---	32,874	---	---	---	---	181,421
Shakopee	32,567	40,185	432,793	3,307,643	---	2,993,926	363,805	---	---	149,681	7,288,033
Shelly	243	---	---	5,360	---	---	---	---	---	---	5,360
Sherburn	1,016	18,284	197,382	93,188	---	2,272	---	---	---	29,747	340,873
Shevlin	169	8,657	5,487	---	---	---	---	---	---	---	14,144
Shoreview	26,159	67,251	5,640	1,968,725	---	431,107	---	---	---	---	2,472,723
Shorewood	7,611	54,133	554,087	425,153	---	90,423	---	---	---	---	1,123,796
Silver Bay	1,993	10,162	30,192	47,398	---	115,708	---	91,097	---	---	294,557
Silver Lake	810	---	16,024	41,887	---	1,598	---	---	---	---	59,509
Skyline	297	3,417	---	---	---	11,000	---	---	---	---	14,417
Slayton	2,033	975	237,182	478,071	---	44,226	137,531	---	---	4,332	902,317

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Sleepy Eye	3,581	565	56,566	1,886,844	126,340	2,406,698	47,327	---	---	---	4,524,340
Sobieski	174	---	---	---	---	---	---	---	---	---	---
Solway	75	---	---	---	---	---	---	---	---	---	---
South Haven	208	1,136	5,919	---	---	---	---	---	---	---	7,055
South St. Paul	20,135	2,161,027	176,123	3,156,507	---	6,058	---	176,758	---	---	5,676,473
Spicer	1,156	---	15,785	278,855	---	306,773	213,368	---	60,984	---	875,765
Spring Grove	1,288	5,672	187,440	300,011	---	11,455	---	---	---	---	504,578
Spring Hill	61	---	---	---	---	---	---	---	459,846	---	459,846
Spring Lake Park	6,690	---	43,716	1,166,721	---	28,902	---	---	---	---	1,239,339
Spring Park	1,926	---	---	---	---	---	---	---	---	---	---
Spring Valley	2,561	7,222	462,570	196,667	---	---	809,602	---	---	---	1,476,061
Springfield	2,230	44,690	72,845	405,155	---	52,134	15,645	223,575	---	---	814,044
Squaw Lake	95	---	193,380	---	---	---	---	---	---	---	193,380
St. Anthony	8,500	125	12,993	5,682,640	---	---	208,545	---	---	---	5,904,303
St. Anthony [Stearns]	81	---	---	---	---	---	---	---	---	---	---
St. Augusta	3,178	9,000	84,616	---	---	26,909	---	---	---	---	120,525
St. Bonifacius	2,360	---	162,960	32,821	---	---	---	---	---	---	195,781
St. Charles	3,569	27,103	---	156,824	---	116,447	---	---	---	2,131	302,505
St. Clair	789	4,276	68,206	---	---	---	---	---	---	---	72,482
St. Cloud	65,246	488,314	7,966,940	11,436,052	---	16,317,488	1,984,478	101,606	7,776,439	---	46,071,317
St. Francis	7,473	518,430	103,323	5,501,287	---	130,397	---	---	---	---	6,253,437
St. Hilaire	275	1,414	---	---	---	---	---	---	---	---	1,414
St. James	4,625	---	6,723	707,876	---	52,106	116,052	57,688	---	5,089	945,534
St. Joseph	6,066	17,447	31,158	1,437,877	---	81,116	---	---	1,368,608	---	2,936,206
St. Leo	96	14,517	---	---	---	---	---	---	---	---	14,517
St. Louis Park	45,216	275,866	---	4,275,469	---	77,397	1,175,610	---	---	---	5,804,342
St. Martin	345	---	138,674	9,175	---	11,373	---	---	---	---	159,222
St. Mary's Point	405	---	---	---	---	---	---	---	---	---	---
St. Michael	14,883	203,413	5,600	3,181,542	---	---	---	---	---	604,407	3,994,962
St. Paul	287,669	29,528	2,396,134	14,075,629	---	23,140,228	165,962	---	---	---	39,807,481
St. Paul Park	5,344	28,088	83,246	2,201,479	---	149,187	---	---	---	---	2,462,000
St. Peter	10,966	2,482	46,816	1,962,431	---	45,671	11,280	---	---	151,539	2,220,219
St. Rosa	34	189	---	---	---	6,063	---	---	---	---	6,252
St. Stephen	841	---	193,000	136,105	---	---	---	---	---	---	329,105
St. Vincent	82	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Stacy	1,378	---	---	304,395	---	65,922	---	---	---	---	370,317
Staples	3,146	42,690	508,267	827,117	---	43,240	112,296	---	189,457	2,415	1,725,482
Starbuck	1,343	1,228,862	44,822	61,090	---	8,411	---	---	---	---	1,343,185
Steen	169	7,721	---	---	---	---	---	---	---	---	7,721
Stephen	704	---	9,500	128,805	---	---	1,104	---	---	---	139,409
Stewart	534	---	13,319	173,489	---	5,990	---	---	---	---	192,798
Stewartville	5,784	31,212	37,480	1,522,713	---	1,295,513	115,525	---	---	18,452	3,020,895
Stillwater	18,112	116,490	342,314	3,365,949	---	414,821	---	---	---	---	4,239,574
Stockton	766	---	---	20,106	---	---	---	---	---	5,045	25,151
Storden	247	20,000	3,719	---	---	---	---	---	---	---	23,719
Strandquist	77	---	---	---	---	---	---	---	2,148	---	2,148
Strathcona	25	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	385	---	---	---	---	---	---	---	---	---	---
Sunburg	96	---	6,000	35,635	---	14,478	---	---	---	27,413	83,526
Sunfish Lake	539	---	36,730	---	---	---	---	---	---	---	36,730
Swanville	354	64,219	---	---	---	---	---	---	---	548	64,767
Taconite	336	7,105	---	2,340	---	2,000	---	---	---	---	11,445
Tamarack	53	---	---	---	---	---	---	---	386,716	---	386,716
Taopi	78	---	---	---	---	---	---	---	---	196	196
Taunton	183	---	4,983	---	---	---	---	---	---	---	4,983
Taylor's Falls	1,052	7,342	243,258	64,336	---	11,721	13,407	---	---	---	340,064
Tenney	4	5,943	---	---	---	---	---	---	---	---	5,943
Tenstrike	188	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,515	3,441	113,217	2,131,850	---	158,832	---	---	---	2,014	2,409,354
Thomson	167	185,757	---	41,438	---	---	---	---	---	---	227,195
Tintah	68	---	3,058	---	---	800	---	---	---	---	3,858
Tonka Bay	1,534	---	---	13,931	---	---	---	---	---	13,144	27,075
Tower	499	---	---	---	---	451	680,781	32,559	---	---	713,791
Tracy	2,153	10,893	24,072	1,168,362	---	84,373	156,650	---	---	9,614	1,453,964
Trail	61	---	---	---	---	---	---	---	---	---	---
Trimont	697	---	34,464	18,451	---	13,867	---	---	141,172	---	207,954
Trommald	119	4,335	---	9,848	---	---	---	---	---	---	14,183
Trosky	106	---	---	---	---	---	---	---	---	---	---
Truman	1,175	72,867	17,159	6,837	---	11,027	---	---	---	3,028	110,918
Turtle River	75	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Twin Lakes	154	---	---	---	---	---	---	---	---	---	---
Twin Valley	795	---	81,400	---	---	---	2,703	---	---	---	84,103
Two Harbors	3,696	34,050	58,115	279,113	---	62,731	---	139,746	---	1,830	575,585
Tyler	1,196	475	25,449	20,567	---	3,105	---	---	---	---	49,596
Ulen	539	5,000	---	532	---	533	---	---	---	---	6,065
Underwood	338	---	---	425	---	1,187	---	---	---	---	1,612
Upsala	423	30,275	---	31,538	---	119	---	---	---	---	61,932
Urbank	55	---	---	---	---	---	---	---	288,666	---	288,666
Utica	237	---	---	---	177	8,962	---	---	---	---	9,139
Yadnais Heights	13,038	19,143	608,747	1,346,996	---	126,192	2,347,209	---	---	---	4,448,287
Vergas	330	---	---	---	---	60,615	---	---	---	---	60,615
Vermillion	444	---	---	---	---	---	---	---	---	---	---
Verndale	555	29,899	62,691	---	---	38,236	4,983	---	43,204	---	179,013
Vernon Center	332	---	73,068	95,488	---	3,159	---	---	---	---	171,715
Vesta	319	---	---	33,322	---	---	---	---	---	---	33,322
Victoria	6,330	20,250	45,656	2,159,554	---	70,961	9,028	---	---	---	2,305,449
Viking	78	---	---	---	---	---	---	---	---	---	---
Villard	230	---	14,451	---	---	58,147	---	---	---	26,087	98,685
Vining	59	---	183,815	24,300	---	---	---	---	---	---	208,115
Virginia	8,732	---	20,743	1,378,974	---	1,207,572	1,059,461	---	---	251,399	3,918,149
Wabasha	2,691	49,785	62,811	272,696	---	47,658	2,228,307	---	---	---	2,661,257
Wabasso	648	4,070	198,312	---	---	7,565	---	---	---	---	209,947
Waconia	9,701	224,704	49,062	17,166,373	---	721,030	---	---	---	---	18,161,169
Wadena	4,199	21,930	115,221	722,665	---	6,430	---	---	---	---	866,246
Wahkon	343	---	---	---	---	---	---	---	---	---	---
Waite Park	6,729	6,649	590,711	3,041,678	---	12,000	141,551	---	---	---	3,792,589
Waldorf	225	---	48,877	---	---	---	---	---	---	---	48,877
Walker	1,125	5,071	135,633	31,211	---	7,239	---	683,895	---	---	863,049
Walnut Grove	693	600	186,776	76,188	---	16,666	---	---	---	335	280,565
Walters	84	---	5,500	---	---	---	---	---	---	---	5,500
Waltham	191	30,192	---	---	---	---	---	---	---	---	30,192
Wanamingo	1,053	5,560	92,168	5,973	---	19,413	12,482	---	---	3,041	138,637
Wanda	82	---	230	---	---	---	---	---	---	---	230
Warba	183	---	---	---	---	---	---	---	---	---	---
Warren	1,672	7,615	434,501	66,412	---	5,263	---	3,750	---	---	517,541

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Warroad	1,722	14,454	72,588	264,476	---	291,933	---	360,030	---	---	1,003,481
Wasca	9,827	---	596,572	358,131	---	890,596	23,749	---	---	---	1,878,048
Watertown	4,216	193,978	175,224	351,082	---	---	---	---	---	61,613	781,897
Waterville	1,862	---	343,712	154,212	---	5,977	12,047	---	---	---	515,948
Watkins	947	---	79,265	5,963,634	---	---	15,000	---	---	---	6,057,899
Watson	212	---	12,857	14,632	---	---	---	---	---	---	27,489
Waubun	384	---	---	30,705	---	---	---	---	---	---	30,705
Waverly	1,028	3,943	---	---	---	---	---	---	150,105	---	154,048
Wayzata	4,145	141,895	238,718	190,001	---	237,213	---	---	---	---	807,827
Welcome	678	1,162	4,571	50,621	---	---	158,282	---	---	---	214,636
Wells	2,491	4,266	39,055	207,698	---	28,250	23,615	---	---	---	302,884
Wendell	174	---	---	---	---	---	---	---	---	---	---
West Concord	829	---	27,328	366,399	---	---	2,000	---	21,696	7,751	425,174
West St. Paul	18,914	---	73,120	1,700,831	---	113,289	---	---	---	---	1,887,240
West Union	75	---	---	---	---	---	---	---	---	---	---
Westbrook	699	744	35,378	2,000	---	702,699	---	---	---	---	740,821
Westport	67	---	---	---	---	---	---	---	---	---	---
Whalan	56	---	---	---	---	7,455	---	---	---	---	7,455
Wheaton	1,500	159	93,904	3,060	---	43,294	6,177	449,831	---	---	596,425
White Bear Lake	24,776	99,477	251,024	3,663,125	---	179,731	432,696	---	119,446	40,628	4,786,127
Wilder	65	---	---	---	---	---	---	---	---	---	---
Willernie	566	745	---	---	---	---	---	---	---	---	745
Williams	203	---	---	---	---	---	---	---	---	---	---
Willmar	19,040	108,728	310,513	447,596	---	1,245,966	25,319	832,957	5,747,846	1,000	8,719,925
Willow River	398	---	---	---	---	---	---	---	---	---	---
Wilmont	313	6,545	4,934	2,000	---	---	---	---	---	---	13,479
Wilton	197	---	---	---	---	---	---	---	---	---	---
Windom	4,422	885	95,545	1,617,881	---	16,536	7,759	---	---	---	1,738,606
Winger	183	6,497	98,349	---	---	---	---	---	---	---	104,846
Winnebago	1,398	13,520	26,831	1,351,077	---	14,858	---	---	---	---	1,406,286
Winona	27,458	7,576	212,517	3,717,591	20,000	331,339	1,078	---	---	---	4,290,101
Winsted	2,305	573,607	54,574	701,658	---	320,303	---	1,726	---	---	1,651,868
Winthrop	1,330	---	133,014	3,250	---	3,400	---	---	---	---	139,664
Winton	167	1,410	---	2,742	---	2,591	---	---	12,310	568	19,621
Wolf Lake	49	---	54,677	---	---	11,284	---	---	---	---	65,961

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2007

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Wolverton	129	---	14,878	---	---	114	---	---	---	---	14,992
Wood Lake	406	615	24,569	16,084	---	---	---	---	---	---	41,268
Woodbury	57,279	7,231,461	708,610	16,511,061	---	960,101	---	---	---	28,641	25,439,874
Woodland	497	---	---	---	---	---	---	---	---	---	---
Woodstock	103	---	---	---	---	---	---	---	---	---	---
Worthington	11,379	---	39,600	2,289,186	---	145,272	1,115,456	---	---	---	3,589,514
Wrenshall	370	1,750	139,588	145	---	---	---	---	---	---	141,483
Wright	94	---	1,018	---	---	---	---	---	---	---	1,018
Wykoff	416	---	8,383	317,106	---	---	---	---	---	---	325,489
Wyoming	3,734	---	46,259	256,382	---	11,228	99,734	---	666,561	---	1,080,164
Zenple	72	---	---	---	---	---	---	---	---	---	---
Zimmerman	4,877	65,052	350	18,082	---	273,058	148,909	---	---	---	505,451
Zumbro Falls	161	---	81,208	---	---	---	---	---	---	---	81,208
Zumbrota	3,165	---	21,995	670,085	---	106,642	---	---	---	---	798,722
State Total	4,278,287	\$45,749,340	\$106,215,242	\$808,384,769	\$602,708	\$191,561,400	\$100,987,941	\$26,809,397	\$115,038,785	\$16,382,301	\$1,411,731,883

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Population	General Obligation	Revenue			Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Tax Increment	Revenue							
Ada	1,640	---	---	909,450	---	4,296,000	---	---	5,205,490	---	---	
Adams	761	210,000	---	165,000	---	1,002,000	645,000	---	2,022,000	1,470,000	23,830	
Adrian	1,226	---	---	---	---	1,629,000	539,134	---	2,168,134	---	1,388,286	
Afton	2,937	4,000,000	---	---	---	---	---	---	4,000,000	---	---	
Aikin	2,113	35,000	460,000	---	---	3,075,000	1,240,000	---	4,810,000	825,000	1,634,561	
Akeley	401	---	---	402,000	---	417,000	---	---	819,000	77,000	92,311	
Albany	2,193	---	2,040,850	6,890,000	---	---	---	---	8,930,850	1,950,000	5,776,079	
Albert Lea	18,125	---	---	9,500,000	---	2,810,000	---	---	12,310,000	510,000	600,906	
Alberta	125	---	---	---	---	393,000	---	---	393,000	---	---	
Albertville	5,942	---	30,000	6,315,000	---	4,715,000	6,085,000	---	17,145,000	---	619,357	
Alden	635	---	---	341,500	---	---	---	---	341,500	---	---	
Altura	421	160,000	---	---	---	---	---	---	160,000	---	---	
Alvarado	369	---	---	---	---	---	169,000	---	169,000	---	439,376	
Anderson	30,598	3,525,000	4,010,000	8,395,000	---	51,115,000	---	1,915,000	68,960,000	27,445,000	1,280,000	
Amandale	2,969	1,430,000	---	5,355,000	---	830,000	---	---	7,615,000	715,000	8,877,630	
Amoka	18,038	5,115,000	7,835,000	---	---	---	1,925,000	---	14,875,000	155,000	---	
Apple Valley	49,456	22,290,000	---	19,120,000	---	1,325,000	1,255,000	---	43,990,000	13,405,000	1,055,000	
Appleton	2,683	---	40,000	2,470,000	---	230,000	735,000	---	3,475,000	---	809,574	
Arco	92	---	---	---	---	77,000	---	---	77,000	---	---	
Arden Hills	9,985	---	1,990,000	---	---	---	---	---	1,990,000	1,990,000	---	
Argyle	659	---	---	565,000	---	---	---	---	565,000	525,000	248,483	
Arlington	2,098	295,000	---	935,000	---	6,070,000	570,000	---	7,870,000	---	22,340	
Asby	449	---	---	1,480,000	---	733,000	---	---	2,213,000	---	124,000	
Askov	369	---	---	---	---	336,661	---	---	336,661	---	296,000	
Atwater	1,034	---	---	1,815,000	---	---	---	---	1,815,000	1,815,000	---	
Audubon	487	3,360,000	---	555,000	---	862,000	---	---	4,777,000	1,330,000	422,242	
Aurora	1,717	---	---	1,130,000	---	460,000	2,340,000	---	3,930,000	1,130,000	223,634	
Austin	23,671	4,020,000	2,830,000	3,325,000	---	20,640,000	8,300,000	---	39,115,000	7,435,000	808,351	
Avoca	122	---	---	---	---	446,600	---	---	446,600	---	39,678	
Avon	1,321	---	50,000	1,053,000	---	15,314,677	---	---	16,417,677	265,000	103,716	
Babbitt	1,598	---	---	230,000	---	1,870,000	---	---	2,100,000	1,870,000	1,310,914	
Backus	323	---	---	---	---	238,261	---	---	238,261	---	---	
Badger	462	---	---	---	---	248,000	---	---	248,000	---	286,969	
Bagley	1,247	---	---	2,159,000	---	2,100,000	---	---	4,259,000	1,880,000	2,321,721	
Balton	602	---	---	2,035,000	---	1,112,649	---	---	3,147,649	315,000	919,197	
Barnesville	2,317	3,298,940	---	1,355,000	---	---	5,753,360	---	10,407,300	470,000	64,395	
Barnum	588	---	---	45,000	---	459,274	---	---	504,274	---	---	
Barrett	329	---	---	242,725	---	402,293	---	---	645,018	---	22,500	
Battle Lake	773	---	---	445,000	---	110,000	290,000	---	845,000	---	2,604,561	
Baudette	1,059	---	---	---	---	878,000	---	---	878,000	---	1,125,334	
Baxter	7,758	100,000	---	34,845,000	---	9,415,000	---	---	44,360,000	1,560,000	538,091	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue			Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				G.O. Tax Increment	Revenue Tax Increment	Revenue							
Bayport	3,273	---	1,075,000	---	---	---	---	---	---	---	1,075,000	---	---
Beardsley	232	---	---	---	---	---	---	---	---	---	---	---	60,237
Beaver Bay	181	---	---	---	---	145,000	---	62,500	---	---	207,500	---	76,863
Beaver Creek	245	---	---	---	---	22,299	---	---	---	---	22,299	---	248,887
Becker	4,173	18,535,000	10,000,000	---	---	420,000	1,380,000	---	---	---	30,335,000	16,315,000	---
Belgrade	722	---	545,000	---	---	822,000	30,000	1,805,000	---	---	3,202,000	2,515,000	---
Belle Plaine	6,744	---	1,350,000	---	---	8,509,980	8,580,020	---	---	---	18,440,000	3,700,000	9,147,758
Bellechester	164	---	---	---	---	---	153,000	---	---	---	153,000	---	---
Beltrami	89	---	---	---	---	20,000	---	---	---	---	20,000	---	---
Belview	356	---	---	---	---	---	1,080,000	633,414	---	---	1,713,414	1,290,000	115,291
Bemidji	13,143	5,445,000	250,000	---	---	3,035,000	16,355,000	2,950,000	---	---	28,035,000	---	---
Benson	3,393	910,000	---	---	---	---	10,350,000	---	---	---	11,260,000	50,000	4,215,514
Bethel	533	---	---	---	---	500,000	1,197,000	---	---	---	1,697,000	---	---
Big Falls	267	---	---	---	---	---	713,000	---	---	---	713,000	---	---
Big Lake	9,277	---	1,400,000	---	---	20,075,000	10,926,285	1,198,715	---	---	33,600,000	4,215,000	9,095,040
Bigelow	226	---	---	---	---	---	---	---	---	---	---	---	680,000
Bigfork	458	---	---	---	---	164,000	59,000	---	---	---	223,000	---	47,348
Birchwood	939	---	---	---	---	---	374,000	---	---	---	374,000	---	---
Bird Island	1,121	---	---	---	---	450,000	---	---	---	---	450,000	---	8,960,365
Biwabik	870	---	175,000	---	---	645,000	---	---	---	---	820,000	175,000	478,535
Blackduck	718	---	---	---	---	676,466	1,452,000	---	---	---	2,128,466	225,000	143,722
Blaine	56,575	21,475,000	6,450,000	---	---	8,260,000	---	---	---	---	36,185,000	7,790,000	2,324,311
Blomkest	178	61,000	---	---	---	---	---	---	---	---	61,000	---	100,000
Blooming Prairie	1,968	---	---	---	---	2,133,350	521,643	1,280,000	---	---	3,934,993	769,993	307,693
Bloomington	85,504	11,715,000	6,940,000	29,270,000	---	30,100,000	225,000	20,725,000	---	---	98,975,000	5,590,000	4,074,720
Blue Earth	3,440	45,000	2,610,000	---	---	7,261,000	3,630,000	555,000	---	---	14,101,000	4,430,000	3,982,710
Bluffton	207	---	---	---	---	---	549,871	---	---	---	549,871	---	---
Bock	104	---	---	---	---	---	240,600	---	---	---	240,600	---	---
Bovey	712	---	---	---	---	235,000	245,000	---	---	---	480,000	---	119,703
Boy River	36	---	---	---	---	---	---	---	---	---	---	---	1,997
Boyd	176	---	---	---	---	---	129,400	---	---	---	129,400	---	818,000
Braham	1,660	---	770,000	---	---	---	215,000	57,000	---	---	1,042,000	---	1,709,142
Brainerd	13,959	1,035,000	---	---	---	13,850,000	1,135,000	16,075,609	---	---	32,095,609	---	2,926,657
Brandon	441	---	---	---	---	1,552,000	796,000	---	---	---	2,348,000	---	51,708
Breckenridge	3,555	1,290,000	113,563	---	---	1,230,000	477,000	---	---	---	3,110,563	1,512,000	176,296
Breezy Point	1,664	---	---	---	---	4,615,000	---	---	---	---	4,615,000	---	1,288,347
Brewster	476	---	---	---	---	---	---	---	---	---	---	---	271,296
Breezlyn	334	183,000	---	---	---	---	55,000	---	---	---	238,000	---	32,200
Brook Park	142	---	---	---	---	---	---	---	---	---	---	---	40,000
Brooklyn Center	27,907	3,875,000	17,255,000	---	---	4,280,000	---	---	---	---	25,410,000	5,510,000	---
Brooklyn Park	72,724	20,365,000	8,945,000	21,325,000	---	11,605,000	7,065,000	---	---	---	71,830,000	1,040,505	548,620

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue			All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				G.O. Tax Increment	Special Assessment	G.O. Revenue				
Brookton	646	385,000	---	---	---	---	---	385,000	---	609,125
Browerville	716	---	---	---	630,000	---	---	855,000	225,000	708,274
Browns Valley	638	---	---	---	130,000	305,000	---	435,000	435,000	---
Brownsdale	702	---	---	---	1,453,478	---	---	1,453,478	---	---
Brownsville	485	155,000	---	---	---	1,300,000	---	1,455,000	510,000	---
Brownston	816	---	---	---	1,625,000	---	---	1,625,000	1,625,000	592,512
Buckman	251	10,000	---	---	---	---	---	10,000	10,000	70,000
Buffalo	13,950	11,080,000	---	---	5,865,000	64,328,671	---	93,028,671	28,670,000	1,861,761
Buffalo Lake	738	65,000	---	---	---	1,695,000	---	1,760,000	---	969,608
Buhl	979	---	205,000	---	420,000	---	---	625,000	---	---
Burnsville	61,393	---	11,105,000	---	28,245,000	1,370,000	---	42,975,000	---	1,790,200
Butterfield	517	---	---	---	---	706,000	---	1,066,000	290,000	---
Byron	4,721	---	---	---	6,029,000	6,249,000	---	12,278,000	---	3,067,121
Caledonia	2,923	809,000	---	---	---	1,125,000	---	1,934,000	1,345,000	844,176
Callaway	208	---	---	---	---	---	337,000	---	---	367,122
Calumet	369	---	---	---	---	271,000	---	271,000	---	81,752
Cambridge	7,615	---	350,000	---	10,374,531	12,935,469	225,000	23,885,000	2,505,000	11,665,927
Canby	1,830	94,000	315,000	---	705,000	415,000	---	1,529,000	415,000	1,372,689
Cannon Falls	4,106	---	---	---	9,480,000	---	---	10,160,000	3,245,000	14,646,220
Canton	318	---	---	---	---	432,000	---	432,000	---	---
Carlos	398	190,000	---	---	805,000	---	---	995,000	---	---
Carlton	804	---	---	---	---	1,237,000	---	1,237,000	---	1,220,975
Carver	2,807	---	---	---	4,485,000	1,725,000	---	6,210,000	355,000	2,916,081
Cass Lake	813	---	---	---	---	374,000	---	374,000	---	888,165
Cedar Mills	46	---	---	---	---	---	---	---	---	207,000
Center City	660	---	---	---	78,348	---	---	78,348	---	---
Centerville	3,839	---	---	---	9,145,647	---	---	9,145,647	---	---
Ceylon	347	---	---	---	---	475,000	---	475,000	475,000	5,146
Champlin	23,990	6,485,000	7,035,000	---	---	8,360,000	---	21,880,000	5,660,000	11,957
Chandler	242	---	---	---	---	29,000	---	29,000	---	1,109,490
Chanassan	22,395	7,185,000	1,070,000	---	8,455,000	13,915,000	---	31,155,000	3,165,000	3,958,166
Chaska	23,775	---	18,060,000	---	17,240,000	13,325,000	---	121,630,000	44,380,000	1,235,000
Chatfield	2,531	7,872,000	466,067	---	537,217	1,125,000	---	11,720,284	1,025,000	---
Chisago City	4,363	---	---	---	4,065,000	---	---	4,065,000	95,000	327,753
Chisholm	4,645	1,440,000	150,000	---	495,000	---	---	2,085,000	150,000	1,996,040
Chokio	425	---	---	---	60,000	2,027,806	---	2,087,806	345,000	31,143
Circle Pines	5,250	---	4,565,000	---	2,245,000	550,000	---	8,070,000	4,770,000	---
Clara City	1,328	---	---	---	763,000	---	---	1,708,000	945,000	3,156,797
Claremont	609	---	450,000	---	---	1,335,000	---	1,785,000	---	1,540,871
Clarissa	620	---	---	---	---	2,723,100	---	2,723,100	---	76,816
Clankfield	897	---	---	---	452,000	4,200,000	---	4,870,373	3,730,000	82,579

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue		Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				Tax Increment	Revenue							
Clear Lake	443	---	---	---	---	210,000	166,000	---	---	376,000	---	570,684
Clearbrook	546	965,000	---	---	---	113,000	215,000	---	---	1,293,000	965,000	253,034
Clearwater	1,418	---	---	2,650,000	---	1,885,000	1,885,000	---	---	4,535,000	---	1,893,501
Cleveland	708	---	---	---	---	1,427,500	---	---	---	1,427,500	---	236,308
Clinton	422	---	---	---	---	1,205,400	---	---	---	1,205,400	---	201,831
Clontarf	154	---	---	---	---	---	---	---	---	---	---	668,800
Cloquet	11,753	---	---	2,300,000	---	2,050,000	---	---	---	4,350,000	240,000	2,020,351
Cohasset	2,587	---	170,000	---	---	1,490,000	---	1,790,000	---	3,450,000	3,280,000	---
Cokato	2,727	1,800,000	---	---	---	64,000	---	---	---	1,864,000	---	5,562,246
Cold Spring	3,788	---	---	9,915,000	---	535,000	---	---	---	10,450,000	660,000	6,737,272
Coleraine	1,133	---	1,210,000	---	---	415,000	---	---	---	1,625,000	---	3,366,947
Cologne	1,374	4,460,000	---	---	---	1,950,000	---	---	---	6,410,000	---	939,691
Columbia Heights	18,124	1,000,000	775,000	3,999,296	2,890,000	2,950,703	5,040,000	---	---	16,654,999	775,000	---
Columbus	4,108	---	---	11,619,932	---	---	---	---	---	11,619,932	---	---
Comfrey	354	---	---	55,000	---	455,000	---	---	---	510,000	---	259,864
Constock	109	---	---	---	---	---	---	---	---	---	---	146,231
Cook	586	---	---	---	---	---	2,688,700	---	---	2,688,700	50,000	---
Coon Rapids	63,081	4,145,000	7,870,000	8,170,000	---	15,265,000	---	---	---	35,450,000	11,950,000	---
Corcoran	5,791	---	---	---	---	---	---	---	---	---	---	964,000
Cosmos	533	---	---	---	---	---	---	---	---	---	---	825,706
Cottage Grove	33,788	---	3,490,000	13,355,000	---	3,310,000	---	---	---	20,155,000	2,650,000	965,313
Cottonwood	1,170	---	---	1,346,000	---	---	---	---	---	1,346,000	---	818,000
Courtland	591	---	51,174	366,800	---	566,331	---	---	---	984,305	155,000	45,000
Cromwell	212	---	---	106,700	---	---	---	---	---	106,700	---	254,323
Crookston	8,051	---	---	1,560,000	---	2,864,800	---	---	---	4,424,800	555,000	795,895
Crosby	2,306	25,000	---	2,110,000	---	---	---	---	---	2,135,000	---	403,415
Crosslake	2,071	3,060,000	---	2,941,000	---	5,325,000	---	3,010,000	---	14,336,000	230,000	3,405,360
Crystal	22,138	2,095,000	1,485,000	5,795,000	---	---	---	---	---	9,375,000	2,580,000	140,000
Currie	204	---	---	---	---	---	503,000	---	---	503,000	---	6,918
Cuyuna	277	---	---	140,000	---	---	---	---	---	140,000	---	---
Dakota	324	---	---	---	---	---	---	---	---	---	---	95,821
Dalton	247	---	---	58,000	---	---	---	---	---	58,000	---	95,108
Danube	489	120,000	---	---	---	---	---	---	---	120,000	---	210,408
Darfur	121	---	---	---	---	---	178,000	---	---	178,000	---	---
Dassel	1,333	155,000	---	1,965,000	---	105,000	---	1,925,000	---	4,150,000	1,395,000	2,551,506
Dawson	1,419	---	---	293,000	---	2,521,500	---	---	262,105	3,076,605	---	2,992,801
Dayton	5,015	101,000	---	37,685,000	---	---	125,000	---	---	37,911,000	1,490,000	2,848,000
De Graff	129	---	---	---	---	---	---	---	---	---	---	146,485
Deer Creek	323	---	---	---	---	---	309,000	---	---	309,000	---	---
Deer River	926	38,000	---	1,565,998	---	265,780	---	---	---	1,869,778	830,000	238,000
Deerwood	576	355,000	---	---	---	---	---	---	---	355,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond			Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	Refunding								
Delano	5,222	3,485,000	10,000	---	815,000	---	2,540,000	1,370,000	---	8,220,000	---	24,889,675	
Delavan	180	---	---	---	---	---	580,000	---	---	580,000	---	---	
Delhi	72	74,200	---	---	---	---	---	---	---	74,200	---	---	
Dammon	172	---	---	---	885,000	---	125,000	---	---	1,010,000	---	---	
Dart	191	---	---	---	---	---	50,789	---	---	50,789	---	568,181	
Detroit Lakes	8,283	4,724,999	840,000	---	19,110,000	---	---	4,410,000	---	29,084,999	---	3,792,829	
Dexter	325	---	---	121,508	472,300	---	---	115,000	---	708,808	---	---	
Dilworth	3,625	---	---	---	17,289,000	---	---	---	---	17,289,000	285,000	1,604,824	
Dodge Center	2,567	---	162,660	---	6,280,000	---	307,340	825,121	---	7,575,121	1,167,340	---	
Dover	570	---	---	---	---	---	619,000	---	---	619,000	---	---	
Dovray	66	---	---	---	---	---	221,000	---	---	221,000	---	9,367	
Duluth	85,439	19,502,000	23,000	1,240,002	52,060,000	---	60,595,000	1,925,000	310,000	135,655,002	28,105,002	24,326,752	
Dumont	113	---	---	---	---	---	---	---	---	---	---	266,000	
Dundas	946	1,205,000	1,615,000	---	1,030,000	---	4,275,000	---	---	8,125,000	2,420,000	1,348,393	
Dundee	92	---	---	---	---	---	188,000	---	---	188,000	---	---	
Dunnell	185	---	---	---	---	---	---	---	---	---	---	231,791	
Eagan	67,106	11,320,000	---	---	9,315,000	---	3,325,000	---	---	23,960,000	4,945,000	---	
Eagle Bend	606	---	---	---	620,000	---	840,000	---	---	1,460,000	840,000	1,774,125	
Eagle Lake	2,115	---	---	---	1,285,000	---	395,000	---	---	1,680,000	---	11,214	
East Bethel	12,124	1,865,000	---	---	995,000	---	1,795,000	---	---	4,655,000	---	47,260	
East Grand Forks	7,879	---	---	---	14,830,000	---	1,345,000	---	---	16,175,000	635,000	695,000	
East Gull Lake	1,018	---	---	---	1,085,000	---	555,000	---	---	1,640,000	555,000	6,692,412	
Echo	244	---	---	---	330,000	---	443,000	---	---	773,000	---	---	
Eden Prairie	62,090	21,410,000	---	---	6,770,000	---	3,351,000	8,790,000	---	40,321,000	8,185,000	116,000	
Eden Valley	907	---	---	---	855,000	---	755,000	---	---	1,610,000	955,000	2,315,294	
Edgerton	976	---	---	---	---	---	---	---	---	320,000	---	84,620	
Edina	47,090	10,840,000	15,665,000	---	71,700,000	---	14,760,000	15,390,000	---	63,825,000	8,675,000	150,000	
Effe	95	---	---	---	303,000	---	---	---	---	303,000	---	---	
Elba	204	---	---	---	97,400	---	---	---	---	97,400	---	---	
Elbow Lake	1,234	---	---	---	5,345,000	---	160,000	---	---	5,505,000	4,520,000	243,343	
Elgin	982	69,000	450,000	---	345,000	---	814,000	---	---	1,678,000	---	---	
Elizabeth	174	73,000	---	---	---	---	288,900	---	---	361,900	---	---	
Elk River	23,187	---	675,000	---	18,045,000	---	8,930,000	16,155,000	---	43,805,000	2,545,000	6,552,532	
Elko New Market	3,788	215,000	---	---	5,340,000	---	5,185,000	---	---	10,740,000	---	311,533	
Ellendale	651	---	---	---	514,000	---	---	---	---	514,000	---	1,606,671	
Ellsworth	518	---	---	---	---	---	520,000	---	---	520,000	---	---	
Elmdale	104	---	---	---	---	---	---	---	---	---	---	4,712	
Elmore	658	---	---	---	145,000	---	---	---	---	145,000	---	---	
Ely	3,541	230,000	1,055,000	---	80,000	---	1,880,000	---	---	3,245,000	1,365,000	3,214,000	
Elysian	569	---	---	---	1,730,000	---	602,000	---	---	2,332,000	602,000	1,110,503	
Emily	914	---	---	---	1,340,000	---	1,637,000	---	---	2,977,000	---	24,797	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue		Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				G.O. Tax Increment	Revenue							
Emmons	412	---	---	---	48,079	---	---	---	---	48,079	---	97,000
Erskine	427	44,000	---	---	---	---	667,000	---	---	711,000	---	108,435
Evansville	563	---	---	---	2,270,000	---	---	---	---	2,270,000	---	1,610,704
Eveleth	3,617	178,433	---	---	---	---	---	---	---	178,433	---	5,716,649
Excelsior	2,437	---	---	---	---	---	1,050,000	---	---	1,050,000	---	---
Eyota	1,825	---	---	---	1,435,000	---	3,455,000	---	---	4,890,000	210,000	223,626
Fairfax	1,257	---	---	---	155,000	---	4,828,848	---	---	4,983,848	---	165,892
Fairmont	10,675	---	575,000	---	11,885,000	---	2,540,000	---	---	15,000,000	4,320,000	12,023,000
Falcon Heights	5,709	---	740,000	---	500,000	---	---	---	---	1,240,000	---	---
Fairbault	22,798	13,475,000	675,000	---	4,415,000	---	5,985,000	2,985,000	---	27,535,000	7,280,000	905,000
Farmington	18,589	1,280,000	475,000	---	13,895,000	---	19,287,725	---	---	34,937,725	1,680,000	1,215,000
Federal Dam	94	---	---	---	50,000	---	---	---	---	50,000	---	52,459
Fergus Falls	13,971	3,580,000	850,000	---	13,655,000	---	4,215,000	1,125,000	---	23,425,000	8,180,000	1,347,501
Fertile	862	82,000	---	---	---	---	---	---	---	82,000	---	840,000
Fifty Lakes	403	---	---	---	75,000	---	---	---	---	75,000	---	389,603
Finlayson	332	---	---	---	132,000	---	445,000	---	---	577,000	---	158,000
Fisher	387	---	---	---	181,000	---	1,205,000	---	---	1,386,000	---	1,790,000
Flensburg	236	---	---	---	---	---	---	---	---	---	---	32,283
Floodwood	533	---	---	---	---	---	169,700	---	---	169,700	---	86,032
Foley	2,624	---	---	---	1,989,000	---	658,408	---	---	2,647,408	320,000	107,806
Fondra	192	---	---	---	---	---	---	---	---	---	---	1,207,023
Forest Lake	17,494	---	3,705,000	---	270,000	---	12,310,000	---	---	16,285,000	4,830,000	1,515,770
Foreston	507	---	---	---	---	---	525,000	---	---	525,000	---	---
Fosston	1,522	110,000	750,000	---	1,275,000	---	7,200,231	460,000	---	9,795,231	1,470,000	1,002,949
Franklin	494	435,000	---	---	---	---	1,282,000	---	---	1,717,000	---	239,446
Frazee	1,364	---	15,773	---	1,780,000	---	600,000	273,324	---	2,669,097	---	12,071
Freeborn	282	---	---	---	---	---	---	---	---	---	---	120,740
Freeport	517	---	---	---	3,800,911	---	380,000	---	---	4,180,911	380,000	---
Fridley	26,459	---	5,110,000	---	6,065,000	---	3,015,000	---	---	14,190,000	6,335,000	---
Frost	225	---	---	---	---	---	1,129,000	---	---	1,129,000	---	320,000
Fulda	1,275	---	575,000	---	160,000	---	575,000	---	---	1,310,000	575,000	304,000
Garfield	304	---	---	---	---	---	---	72,000	---	72,000	---	336,688
Garvin	140	---	---	---	---	---	---	---	---	---	---	46,063
Gary	191	---	---	---	---	---	38,000	---	---	38,000	---	---
Gaylord	2,274	---	2,030,688	---	4,543,500	---	6,995,000	---	---	13,569,188	6,585,000	---
Gem Lake	485	---	---	---	756,193	---	850,000	---	---	1,606,193	---	---
Geneva	464	---	---	---	---	---	---	---	---	---	---	19,891
Ghent	361	---	400,000	---	225,000	---	---	---	---	625,000	---	206,551
Gibbon	779	990,000	---	---	---	---	---	---	---	990,000	---	---
Gilbert	1,764	---	---	---	1,575,000	---	---	---	155,000	1,730,000	770,000	134,000
Glencoe	5,751	1,413,000	1,260,000	---	3,395,000	---	5,627,000	115,000	---	11,810,000	3,722,000	1,098,602

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue			Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				Revenue Tax Increment	Revenue	Revenue							
Glenville	660	---	---	---	---	390,000	---	---	---	---	390,000	---	---
Glenwood	2,629	---	---	---	---	200,000	523,480	105,000	---	---	828,480	---	1,415,385
Glyndon	1,174	---	---	---	---	2,882,971	---	---	---	---	2,882,971	---	1,241,231
Golden Valley	20,362	4,045,000	24,190,000	---	---	44,000,000	4,285,000	---	2,560,000	---	79,080,000	17,160,000	2,120,000
Good Thunder	556	---	---	---	---	520,000	---	---	---	---	520,000	---	828,000
Goodhue	925	---	278,258	---	---	975,000	860,000	---	---	---	2,113,258	860,000	---
Goodridge	119	---	---	---	---	34,000	12,000	---	---	---	46,000	34,000	---
Goodview	3,288	---	---	---	---	3,205,000	---	---	---	---	3,205,000	---	318,205
Graceville	583	---	---	---	---	85,000	285,000	3,694,000	---	---	4,064,000	---	55,411
Grand Marais	1,414	---	---	---	---	5,021,000	372,000	4,110,000	---	---	9,503,000	875,000	1,059,576
Grand Meadow	922	---	1,050,000	---	---	1,449,000	480,000	---	---	---	2,979,000	480,000	46,134
Grand Rapids	8,926	---	585,000	---	---	20,970,000	5,615,000	1,115,000	---	---	28,285,000	---	8,976,000
Granite Falls	3,041	1,125,000	---	---	---	4,292,000	1,960,000	4,778,120	---	---	12,155,120	4,452,000	83,316
Grant	4,244	---	---	---	---	62,379	---	---	---	---	62,379	---	85,089
Green Isle	510	---	---	---	---	3,055,000	1,003,388	1,729,361	---	---	5,787,749	1,711,000	16,000
Greenbush	726	---	---	---	---	95,000	260,000	162,554	---	---	517,554	---	---
Greenfield	2,950	220,000	---	---	---	5,245,000	---	1,235,000	---	---	6,700,000	4,065,000	---
Greenwald	183	---	---	---	---	224,141	---	---	---	---	224,141	---	---
Grey Eagle	337	505,000	---	---	---	90,000	---	---	---	---	595,000	---	579,960
Grove City	621	---	---	---	---	---	101,000	960,000	---	---	1,061,000	960,000	---
Grygla	239	---	---	---	---	293,000	---	---	---	---	293,000	293,000	---
Hackensack	311	181,000	---	---	---	---	278,000	505,000	---	---	964,000	339,721	158,721
Hallock	1,126	---	---	---	---	2,880,000	480,000	---	---	---	3,360,000	---	50,651
Halsstad	586	---	---	---	---	370,000	---	---	---	---	370,000	---	---
Ham Lake	15,290	380,000	---	---	---	360,000	---	---	---	---	740,000	---	44,162
Hamburg	563	15,000	---	---	---	292,000	---	---	---	---	307,000	37,000	1,063,000
Hammond	231	---	---	---	---	---	---	---	---	---	---	---	340,960
Hampton	765	590,000	---	---	---	---	---	---	---	---	590,000	---	---
Hancock	704	2,475,000	---	---	---	---	2,595,283	---	---	---	5,070,283	1,245,000	47,608
Hanley Falls	302	---	---	---	---	150,000	---	---	---	---	150,000	---	634,815
Hanover	2,582	---	---	---	---	2,425,000	---	645,000	---	---	3,070,000	225,000	1,666,797
Hanska	410	---	---	---	---	560,000	505,000	---	---	---	1,065,000	---	36,425
Hardwick	202	---	---	---	---	---	---	---	---	---	---	---	90,388
Harmony	1,118	407,000	360,000	---	---	---	2,870,000	---	---	---	3,637,000	767,000	1,211,340
Harris	1,279	---	---	---	---	---	---	---	---	---	---	---	6,395,741
Hartland	267	---	---	---	---	105,000	---	---	---	---	105,000	---	---
Hastings	22,439	6,630,000	---	---	---	24,565,000	---	8,365,000	---	---	39,560,000	---	1,004,991
Hawley	1,924	630,000	---	---	---	4,274,000	958,000	---	---	---	5,862,000	630,000	4,031,098
Hayfield	1,338	637,000	190,000	---	---	1,405,000	1,475,000	1,860,000	---	---	5,567,000	156,098	1,591,000
Hayward	233	---	---	---	---	190,000	100,000	---	---	---	290,000	---	---
Hazel Run	56	---	---	---	---	---	---	---	---	---	---	---	77,400

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond			Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	G.O. Revenue								
Hector	1,157	---	---	---	---	1,160,000	225,000	2,640,000	---	4,025,000	225,000	1,315,432	
Henderson	946	102,000	458,000	---	---	4,155,000	3,375,026	---	---	8,090,026	1,880,000	248,604	
Hendricks	695	256,170	---	---	---	---	---	1,615,423	---	1,871,593	---	---	
Hendrum	299	---	536,321	---	---	82,000	126,944	---	---	745,265	---	13,328	
Henning	825	---	---	---	---	---	8,278,000	289,317	---	8,567,317	3,340,000	703,993	
Henriette	100	---	---	---	---	---	48,800	---	---	48,800	---	---	
Herman	420	---	---	---	---	774,450	1,360,550	---	---	2,135,000	---	54,502	
Hernantown	9,269	---	---	---	---	15,585,000	1,880,000	13,800,000	---	31,265,000	4,155,000	149,233	
Heron Lake	759	---	590,000	---	---	---	1,753,000	91,000	---	2,434,000	---	338,008	
Hewitt	270	---	---	---	---	---	---	---	---	---	---	96,875	
Hibbing	16,170	160,000	435,000	---	---	---	3,563,940	2,365,000	---	6,523,940	2,118,940	18,396,063	
Hill City	454	---	---	---	---	---	1,185,000	---	---	1,185,000	---	12,624	
Hilltop	790	---	190,000	---	---	---	---	---	---	190,000	---	---	
Hinckley	1,435	180,000	1,315,000	---	---	---	230,000	1,075,000	---	2,800,000	120,000	3,480,789	
Hittredal	177	---	345,000	---	---	---	191,900	---	---	536,900	---	150,000	
Hoffman	643	---	---	---	---	1,251,000	1,751,000	---	---	3,002,000	---	885,060	
Hokah	558	---	---	---	---	149,000	---	---	---	149,000	---	830,563	
Holdingford	768	955,000	---	---	---	---	---	---	---	955,000	955,000	---	
Hollandale	278	---	---	---	---	---	85,000	---	---	85,000	---	---	
Holloway	102	580,000	---	---	---	---	---	---	---	580,000	---	---	
Hopkins	17,526	10,450,000	8,805,000	---	---	3,010,000	12,235,000	3,905,000	---	38,405,000	3,600,000	---	
Houston	1,003	805,000	---	205,000	---	290,000	170,000	---	---	1,470,000	---	150,817	
Howard Lake	1,994	1,835,000	---	---	---	2,090,000	6,290,000	410,000	---	10,625,000	3,405,000	942,738	
Hoyle Lakes	1,845	515,000	176,688	---	---	945,000	---	---	---	1,636,688	515,000	1,082,016	
Hugo	12,022	10,200,000	1,560,000	---	---	1,230,000	2,305,000	2,090,000	---	17,385,000	---	373,160	
Hutchinson	14,021	530,000	685,000	---	---	17,840,000	52,595,169	26,810,000	---	98,460,169	7,755,000	1,880,412	
Ihlen	86	---	---	---	---	---	---	---	---	---	---	120,882	
Independence	3,729	---	---	---	---	1,540,000	---	230,000	---	1,770,000	1,025,000	585,000	
Inver Grove Heights	33,608	18,549,965	18,504,648	---	---	10,635,000	---	2,675,000	---	50,364,613	17,215,000	1,990,000	
Iona	147	---	---	---	---	---	---	---	---	---	---	763,000	
Ironton	535	---	---	---	---	---	---	---	---	---	---	494,236	
Isanti	5,485	---	---	---	---	10,310,000	555,000	---	---	10,865,000	60,000	5,057,817	
Isle	829	---	142,000	---	---	216,000	3,921,000	---	---	4,279,000	---	40,990	
Ivanhoe	616	149,100	---	---	---	---	405,000	803,521	---	1,357,621	405,000	8,563	
Jackson	3,450	145,000	---	---	---	915,000	195,000	4,500,000	---	5,755,000	145,000	235,416	
Jamesville	2,204	---	---	---	---	8,481,025	1,148,975	265,000	---	9,895,000	2,165,000	484,674	
Jasper	573	---	---	---	---	455,000	329,000	694,695	---	1,478,695	---	627,495	
Jenkins	339	---	---	---	---	---	---	---	---	---	---	52,262	
Jordan	5,316	---	---	---	---	10,536,734	13,148,266	---	---	23,685,000	4,675,000	6,672,000	
Kandiyohti	530	341,000	---	---	---	---	---	280,000	---	621,000	341,000	---	
Karstad	719	---	---	---	---	470,000	230,000	---	---	700,000	---	450,832	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue		Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				Tax Increment	Other							
Kasson	5,520	---	---	---	---	3,730,000	1,705,000	---	---	5,435,000	1,740,000	6,016,000
Keewatin	1,166	---	---	---	---	---	---	---	---	---	---	669,528
Kelliher	310	---	---	---	---	187,000	---	---	---	187,000	---	---
Kellogg	477	---	---	---	---	253,558	---	---	---	253,558	---	4,778
Kennedy	213	---	---	---	---	91,000	---	---	---	91,000	---	32,913
Kenneth	53	---	---	---	---	---	212,902	---	---	212,902	---	---
Kensington	287	---	---	---	---	---	155,000	---	---	155,000	---	---
Kenyon	1,704	---	---	---	---	1,350,000	335,000	1,220,000	---	2,905,000	1,350,000	98,000
Kerkhoven	737	---	---	---	---	600,000	585,000	225,695	---	1,410,695	---	130,000
Kettle River	177	44,000	---	---	---	---	725,300	---	---	769,300	---	---
Kiester	499	---	815,000	---	---	---	---	---	---	815,000	---	172,000
Kilkenny	158	---	---	---	---	---	155,000	---	---	155,000	---	21,766
Kimball	702	48,000	---	---	---	2,711,000	---	---	---	2,759,000	---	---
La Crescent	5,157	---	---	---	---	3,340,000	7,085,000	---	---	10,425,000	1,000,000	149,097
La Prairie	627	39,000	---	---	---	---	---	---	---	39,000	---	---
La Salle	82	---	---	---	---	---	---	---	---	---	---	139,600
Lake Benton	670	---	---	---	---	---	1,088,733	---	---	1,088,733	---	342,887
Lake Bronson	236	---	---	---	---	---	---	---	---	---	---	59,357
Lake City	5,317	---	---	---	---	986,000	760,000	1,707,089	---	3,453,089	---	6,413,613
Lake Crystal	2,586	2,340,000	---	---	---	4,725,000	4,450,000	4,145,000	---	15,660,000	4,050,000	1,434,999
Lake Elmo	8,182	---	---	---	---	4,635,000	4,810,000	---	---	9,445,000	---	364,000
Lake Henry	80	113,526	---	---	---	---	---	---	---	113,526	---	38,973
Lake Lillian	235	---	---	---	---	---	---	---	---	---	---	827,211
Lake Park	832	---	---	---	---	---	315,000	---	---	315,000	---	686,520
Lake Shore	1,040	100,000	---	---	---	---	395,000	---	---	495,000	100,000	143,498
Lake St. Croix Beach	1,177	---	---	---	---	265,000	---	---	---	265,000	---	---
Lake Wilson	252	---	---	---	---	---	434,703	279,618	---	714,321	---	206,817
Lakefield	1,684	---	---	---	---	1,400,000	---	---	---	1,400,000	500,000	3,134,498
Lakeland	1,905	---	---	---	---	---	---	---	---	---	---	---
Lakeville	53,829	52,905,000	6,890,000	---	---	11,155,000	8,735,000	17,520,000	7,800,000	105,005,000	17,900,000	5,503,337
Lamberton	805	---	---	---	---	2,445,000	174,000	166,532	---	2,785,532	---	119,865
Lancaster	331	---	---	---	---	---	---	---	---	---	---	12,959
Landfall	711	---	---	---	---	---	---	---	---	---	---	457,895
Lanesboro	749	---	30,000	---	---	301,000	1,705,000	---	---	2,036,000	---	356,956
Laporte	138	---	---	---	---	---	838,000	---	---	838,000	---	---
Lauderdale	2,316	---	---	---	---	2,185,000	---	---	---	2,185,000	---	---
Le Center	2,370	---	476,000	---	---	6,345,000	1,418,397	---	---	8,239,397	476,000	7,250,753
Le Sueur	4,302	5,425,000	805,000	---	---	7,360,000	5,830,000	4,945,102	---	24,365,102	6,265,000	8,897,579
Leroy	902	---	---	---	---	1,380,000	2,986,400	---	---	4,366,400	2,715,000	196,955
Lester Prairie	1,768	---	50,000	---	---	20,000	4,312,248	135,000	---	4,517,248	135,000	44,154
Lewiston	1,490	---	65,000	---	---	878,000	2,130,000	---	---	3,073,000	830,000	1,852,979

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond				Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Increment	G.O. Revenue	Revenue								
Lewisville	246	470,000	---	---	---	---	---	---	---	---	---	470,000	---	---
Lexington	1,997	---	---	---	1,551,000	---	---	---	---	---	---	1,551,000	---	---
Lilydale	754	---	1,735,251	---	---	---	---	555,000	---	---	---	2,290,251	---	---
Lindstrom	3,991	---	---	---	1,485,000	---	---	3,155,000	---	---	---	4,640,000	1,140,000	532,000
Lino Lakes	19,851	2,990,000	6,675,000	---	12,520,000	---	---	2,425,000	920,000	---	---	25,550,000	8,500,000	414,000
Lismore	214	261,617	---	---	---	---	446,000	---	---	---	---	707,617	---	151,770
Litchfield	6,871	580,000	---	---	2,970,000	---	---	5,310,000	---	---	---	8,860,000	930,000	12,620,624
Little Canada	10,157	---	3,285,000	---	2,340,000	---	---	1,865,000	---	---	---	5,625,000	---	---
Little Falls	8,427	530,000	1,910,000	---	20,960,000	---	---	1,055,000	---	---	---	25,265,000	5,245,000	7,309,553
Littlefork	703	363,000	---	---	---	---	---	1,418,000	---	---	---	1,418,000	---	138,997
Long Lake	1,725	---	---	---	1,950,000	---	---	190,000	---	---	---	2,140,000	---	---
Long Prairie	3,043	---	---	---	3,090,000	---	---	4,346,000	315,000	---	---	7,751,000	3,510,000	---
Longville	178	---	---	---	---	---	---	1,404,000	---	---	---	1,404,000	---	246,786
Lonsdale	2,819	---	---	---	6,100,000	---	---	540,000	---	---	---	6,640,000	160,000	5,900,788
Loretto	612	---	---	---	181,000	---	---	746,704	---	---	---	927,704	---	---
Lowry	282	---	---	---	775,000	---	---	415,000	---	---	---	1,190,000	---	411,369
Lucan	205	---	---	---	---	---	---	357,000	---	---	---	357,000	---	---
Luverne	4,593	1,900,000	1,182,500	---	2,105,000	---	---	3,455,000	254,000	91,000	---	8,987,500	285,369	18,305
Lyle	568	264,800	258,000	---	---	---	---	119,000	---	---	---	641,800	---	---
Lynd	396	350,000	---	---	---	---	---	180,153	---	---	---	530,153	15,000	---
Mabel	727	---	125,000	---	105,000	---	---	1,341,000	75,000	---	---	1,646,000	75,000	26,312
Madelia	2,283	---	20,000	---	1,910,000	---	---	1,560,000	1,045,000	316,919	---	4,851,919	410,000	5,767,220
Madison	1,681	1,605,000	---	---	---	---	---	2,792,000	1,175,000	---	---	5,572,000	---	---
Madison Lake	935	49,000	---	---	1,045,000	---	---	485,000	---	---	---	1,579,000	770,000	143,218
Magnolia	203	515,200	---	---	---	---	---	---	---	---	---	515,200	---	67,986
Mahomen	1,171	70,000	---	---	820,000	---	---	147,000	---	---	---	1,037,000	90,000	61,471
Mahtomedi	8,005	---	---	---	4,740,000	---	---	2,535,000	---	---	---	7,275,000	---	776,802
Mankato	36,240	3,435,000	6,360,664	---	66,495,000	---	---	52,909,536	---	---	---	129,200,200	1,410,000	579,438
Mantorville	1,186	65,000	---	---	620,000	---	---	1,140,000	---	---	---	1,825,000	---	9,957
Maple Grove	59,458	46,865,000	195,000	---	57,690,000	---	---	12,200,000	---	---	---	116,950,000	38,120,000	8,002,695
Maple Lake	1,987	---	630,000	---	2,730,000	---	---	1,875,000	---	---	---	5,235,000	---	3,064,040
Maple Plain	1,961	---	---	---	---	---	---	283,500	---	---	---	283,500	---	2,540,390
Mapleton	1,640	---	---	---	5,260,000	---	---	---	---	---	---	5,260,000	1,690,000	---
Maplewood	36,663	8,690,000	4,587,297	---	45,740,000	---	---	1,120,000	---	9,395,000	---	69,532,297	8,935,000	1,219,164
Marble	700	---	---	---	---	---	---	---	---	---	---	---	---	221,527
Marine on St. Croix	703	22,000	---	---	---	---	---	---	---	---	---	22,000	---	18,100
Marshall	13,040	2,685,000	5,395,000	---	6,010,000	---	---	21,615,000	68,097,000	---	---	103,802,000	19,085,000	3,060,369
Mayer	1,842	---	---	---	3,150,000	---	---	10,265,000	---	---	---	13,415,000	4,820,000	13,633,651
Maynard	361	195,000	14,000	---	---	---	---	1,162,100	---	---	---	1,371,100	---	7,091
Mazeppa	783	---	---	---	1,210,000	---	---	---	---	---	---	1,210,000	---	305,891
Mc Grath	75	---	---	---	---	---	---	---	---	---	---	---	---	28,644

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond				All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue				
Mc Intosh	589	---	---	---	---	3,516,746	3,516,746	---	586,151	
Meadowlands	129	---	---	---	---	---	---	---	18,699	
Medford	1,159	---	---	4,090,000	---	---	4,090,000	2,975,000	951,207	
Medina	4,911	---	1,040,000	---	815,000	8,610,000	10,465,000	---	20,000	
Melrose	3,306	---	---	---	3,995,000	8,254,700	12,249,700	1,330,000	75,667	
Menasha	1,231	2,658,000	---	---	904,000	1,085,000	4,885,000	---	238,119	
Mendota Heights	11,752	3,760,000	---	---	6,405,000	245,000	10,410,000	---	---	
Middle River	327	---	---	---	288,100	---	288,100	---	---	
Miesville	171	---	---	---	---	---	---	---	28,865	
Milaca	2,775	---	---	1,985,000	4,397,371	2,630,000	9,012,371	---	287,000	
Milroy	249	---	---	---	35,000	---	35,000	35,000	---	
Miltona	333	---	130,000	---	670,100	288,958	1,089,058	---	---	
Minneapolis	388,020	248,305,000	166,210,000	63,695,000	44,435,000	620,419,000	1,199,370,000	320,996,000	95,386,814	
Minnesota	1,398	---	520,000	---	2,300,000	---	2,820,000	---	417,734	
Minnesota Lake	656	350,000	---	---	---	---	350,000	---	---	
Minnetonka	51,499	8,555,000	---	---	---	9,205,000	17,740,000	---	---	
Minnetonka Beach	609	1,155,000	---	---	---	---	1,155,000	---	---	
Minnetrista	6,234	---	---	---	1,270,000	355,000	3,795,000	460,000	845,000	
Montevideo	5,467	---	---	---	7,338,258	4,716,742	12,055,000	1,630,000	2,332,122	
Montgomery	3,246	---	---	---	3,170,000	1,375,000	750,000	---	8,262,156	
Monticello	11,253	7,132,903	680,000	---	28,415,000	---	42,447,903	---	10,179,885	
Montrose	2,438	4,860,000	---	---	1,095,000	2,246,534	8,201,534	---	4,857,000	
Moorehead	35,853	1,940,000	11,910,000	---	118,225,000	9,189,588	179,074,588	17,940,000	15,791,866	
Moose Lake	2,258	---	385,000	---	---	2,184,000	4,879,000	---	1,755,285	
Mora	3,699	2,560,000	---	---	---	2,910,000	5,470,000	1,185,000	---	
Morgan	852	---	---	---	---	1,145,000	1,145,000	1,120,000	746,915	
Morris	5,223	1,205,000	---	---	4,830,000	---	6,035,000	655,000	3,205,145	
Morristown	1,041	---	---	---	---	105,000	960,000	105,000	819,592	
Morton	420	---	---	---	---	338,000	338,000	---	---	
Montley	677	365,000	---	---	75,000	630,000	1,070,000	630,000	87,040	
Mound	9,753	9,195,000	9,124,000	---	16,094,999	6,100,000	41,428,999	3,184,000	69,585	
Mounds View	12,634	1,325,961	---	568,000	1,805,000	1,250,000	4,948,961	1,250,000	2,376	
Mountain Iron	2,816	295,000	---	720,000	2,355,000	---	5,015,000	4,295,000	652,494	
Mountain Lake	2,038	---	---	---	1,934,150	---	7,675,300	1,590,000	3,107,152	
Murdock	293	---	---	---	242,000	---	242,000	---	---	
Nashwanak	943	---	---	---	950,000	---	950,000	---	743,905	
Nassau	78	156,000	---	---	---	---	156,000	---	---	
Nelson	152	---	---	---	---	---	---	---	---	
Nerstrand	249	---	---	---	992,000	---	992,000	---	196,912	
Nevis	387	---	---	---	21,186	---	579,186	---	10,208	
New Auburn	506	---	---	---	1,415,036	---	1,415,036	---	65,631	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond				Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	G.O. Revenue	Revenue								
New Brighton	22,391	---	50,745,000	---	5,775,000	770,000	---	8,460,000	---	65,750,000	---	---	174,800	
New Germany	366	530,000	---	---	70,000	1,535,000	---	---	---	2,135,000	---	---	129,939	
New London	1,185	---	---	---	4,030,000	---	---	---	---	4,030,000	---	---	278,226	
New Prague	7,003	5,315,000	383,000	---	11,915,000	5,536,000	936,618	---	---	24,285,618	5,334,000	---	2,583,658	
New Richland	1,154	---	655,000	---	1,150,000	---	---	---	---	1,805,000	---	---	1,543,501	
New Ulm	13,568	959,800	680,000	---	14,140,000	22,270,200	---	1,690,955	---	39,740,955	9,735,000	---	3,711,066	
New York Mills	1,195	---	810,000	---	2,170,000	4,293,448	---	---	330,000	7,603,448	---	---	187,093	
Newfolds	362	275,000	---	---	---	259,000	---	---	---	534,000	---	275,000	27,329	
Newport	3,534	---	1,740,000	---	625,000	---	915,000	---	---	3,280,000	---	1,615,000	759,424	
Nicollet	1,000	---	655,000	---	3,068,000	910,000	---	---	---	4,633,000	---	30,000	1,439,229	
Nielsville	83	---	---	---	---	42,800	---	---	---	42,800	---	---	141,954	
Niswa	2,047	---	---	---	---	1,274,217	---	---	2,395,000	3,669,217	---	155,000	185,055	
North Branch	10,462	175,660	2,860,000	---	19,815,000	500,000	---	---	21,525,000	44,875,660	---	9,905,000	11,091,148	
North Mankato	12,935	---	785,000	---	22,765,000	9,295,920	---	---	---	32,845,920	---	2,060,000	4,009,604	
North St. Paul	11,695	5,220,000	3,500,000	---	225,000	5,655,000	---	730,000	---	15,330,000	---	1,445,000	1,924,047	
Northfield	19,859	3,465,000	2,729,000	---	9,155,000	26,234,000	---	---	31,435,000	73,018,000	---	4,795,000	6,023,025	
Northome	236	---	---	---	---	---	---	---	---	---	---	---	209,000	
Norwood Young America	3,626	---	---	---	8,605,000	8,430,000	---	---	3,470,000	20,505,000	---	380,000	---	
Oak Grove	8,433	---	1,690,000	---	1,054,900	---	---	---	---	2,744,900	---	---	33,900	
Oak Park Heights	4,751	---	---	---	750,000	---	---	---	---	750,000	---	---	---	
Oakdale	27,518	---	240,000	---	23,055,000	815,000	---	---	---	24,110,000	---	1,555,000	1,995,000	
Odessa	97	---	---	---	---	232,000	---	---	---	232,000	---	---	---	
Odin	110	---	---	---	---	---	---	---	---	---	---	---	158,605	
Ogilvie	477	---	205,000	---	---	110,000	---	---	---	315,000	---	---	---	
Okabena	178	---	---	---	---	338,000	---	---	---	338,000	---	---	---	
Oklee	390	---	---	---	---	910,000	---	---	---	910,000	---	910,000	13,239	
Olivia	2,559	---	---	---	5,540,000	4,600,598	---	---	---	10,140,598	---	4,130,000	72,613	
Onamia	862	124,000	---	---	---	---	---	---	352,000	476,000	---	124,000	458,000	
Ormsby	144	90,008	---	---	---	211,000	---	---	---	301,008	---	---	---	
Orono	7,841	2,255,000	---	---	---	1,924,000	---	---	4,740,000	6,995,000	---	1,275,000	117,768	
Oronoco	1,049	536,000	---	---	---	---	---	321,185	---	857,185	---	---	---	
Orr	236	---	---	---	---	---	---	---	---	---	---	---	---	
Ortonville	1,932	2,970,000	---	---	1,960,000	1,924,000	---	---	---	6,854,000	---	280,000	257,612	
Osakis	1,608	---	---	---	2,215,000	285,000	---	---	---	2,500,000	---	545,000	3,802,395	
Oslo	326	---	---	---	---	---	---	---	---	---	---	---	628,445	
Osslo	2,479	---	2,660,000	---	2,170,000	---	---	---	2,240,000	7,070,000	---	2,170,000	71,164	
Ostrander	243	---	---	---	---	393,000	---	---	---	393,000	---	---	---	
Osago	12,499	175,000	---	---	13,610,000	27,920,000	---	---	3,525,000	45,230,000	---	175,000	---	
Ottertail	490	---	---	---	240,000	980,000	---	---	---	1,220,000	---	---	---	
Owatonna	25,090	---	---	---	19,825,000	---	---	---	12,341,362	32,166,362	---	5,965,000	2,174,187	
Palisade	146	---	---	---	---	---	---	---	---	---	---	---	127,505	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	Special Assessment	Revenue						
Park Rapids	3,508	---	---	---	9,260,000	560,000	---	---	9,820,000	---	8,133,892	
Parkers Prairie	1,031	---	---	---	1,180,000	---	575,000	---	1,755,000	---	600,000	
Paynesville	2,299	3,460,000	---	---	---	190,000	---	---	3,650,000	1,165,000	---	
Pease	190	---	---	---	471,000	95,000	---	---	566,000	---	---	
Pelican Rapids	2,423	---	575,000	---	1,330,000	2,060,000	995,000	---	4,960,000	2,020,000	502,579	
Pemberton	238	---	---	---	66,677	---	---	---	66,677	---	1,595,146	
Penock	494	1,991,000	---	---	---	---	---	---	1,991,000	---	---	
Pequot Lakes	1,994	---	---	---	1,587,426	285,000	---	---	1,872,426	70,000	582,063	
Perham	2,755	18,120,000	---	---	1,702,800	---	5,350,000	---	25,172,800	1,860,000	3,902,596	
Peterson	248	---	---	---	---	---	---	---	---	---	50,690	
Pierz	1,420	---	466,000	---	270,000	435,000	---	---	1,171,000	---	---	
Pillager	489	---	---	---	2,160,000	1,350,000	---	---	3,510,000	165,000	440,955	
Pine City	3,275	1,695,000	205,000	---	1,975,000	10,515,000	625,000	---	15,015,000	760,000	---	
Pine Island	3,304	---	---	---	8,203,179	2,238,611	---	---	10,441,790	1,010,000	1,168,147	
Pine River	930	---	---	---	---	360,000	---	---	360,000	---	59,000	
Pipestone	4,333	1,085,789	1,720,000	---	3,898,020	6,617,980	---	---	13,321,789	1,670,000	171,144	
Plainview	3,405	---	---	---	---	1,204,729	---	---	1,204,729	---	195,000	
Plato	313	---	---	---	---	---	---	---	---	---	724,822	
Plummer	250	102,000	---	---	---	---	---	---	102,000	---	77,778	
Plymouth	71,147	21,870,000	4,075,000	---	9,215,000	---	10,650,000	---	45,810,000	5,010,000	---	
Porter	159	---	---	---	---	---	---	---	---	---	49,697	
Preston	1,390	---	---	---	1,203,510	2,086,490	580,000	---	4,364,478	---	---	
Princeton	4,517	40,000	---	---	4,519,000	2,630,000	6,970,000	---	14,434,000	2,165,000	6,418,800	
Prinsburg	464	---	---	---	---	2,401,000	394,923	---	2,795,923	---	---	
Prior Lake	22,111	11,700,000	355,000	---	8,130,000	9,575,000	9,770,000	---	39,530,000	8,125,000	---	
Proctor	2,845	---	---	---	2,645,000	1,825,000	270,000	---	4,740,000	2,010,000	608,061	
Quamba	115	---	---	---	---	---	---	---	---	---	---	
Racine	403	159,732	---	---	---	333,927	---	---	493,659	---	135,808	
Ramsey	22,408	---	5,115,000	---	5,360,000	---	19,200,000	---	29,675,000	2,905,000	1,690,000	
Randall	596	---	305,000	---	---	985,000	713,000	---	2,003,000	185,000	---	
Raymond	788	---	---	---	905,000	380,000	---	---	1,285,000	---	---	
Red Lake Falls	1,583	3,920,000	---	---	785,000	945,000	---	---	5,650,000	2,845,000	346,022	
Red Wing	16,338	---	1,800,000	---	4,390,000	23,178,512	1,317,263	---	30,685,775	305,000	484,705	
Redwood Falls	5,271	3,570,000	---	---	---	28,762,161	190,000	---	32,522,161	8,965,000	---	
Remer	366	271,000	---	---	---	264,000	---	---	535,000	---	68,437	
Renville	1,266	---	---	---	510,000	3,265,000	865,000	---	4,640,000	3,405,000	659,492	
Revere	94	---	---	---	---	89,100	---	---	89,100	89,100	---	
Rice	1,310	---	---	---	437,500	120,000	---	---	557,500	120,000	982,789	
Richfield	33,107	---	13,945,000	---	9,405,000	8,580,000	1,255,000	---	33,185,000	2,310,000	---	
Richmond	1,325	---	---	---	98,000	2,292,000	359,000	---	2,749,000	---	8,148,297	
Riverton	104	59,000	---	---	---	---	---	---	59,000	---	8,000	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Revenue			G.O. Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	Special Assessment					
Robbinsdale	13,551	7,210,000	5,950,000	---	755,000	6,095,000	---	20,010,000	4,685,000	521,000
Rochester	100,845	---	2,378,511	---	---	138,070,000	102,660,000	248,506,301	3,685,000	6,269,780
Rock Creek	1,399	---	---	---	---	---	---	---	---	77,145
Rockford	4,014	---	---	---	4,670,000	---	3,850,010	8,520,010	1,865,010	1,527,168
Rockville	2,663	1,020,000	---	---	---	1,431,000	2,505,000	4,956,000	---	9,365,448
Rogers	6,971	---	8,335,000	---	7,675,000	1,801,303	11,295,000	29,106,303	4,070,000	1,870,470
Rollingsstone	641	---	---	---	2,185,000	392,000	---	2,577,000	---	---
Roscoe	104	---	---	---	---	421,000	---	421,000	---	---
Rose Creek	387	---	---	---	130,000	---	---	130,000	---	295,162
Roseau	2,869	786,357	---	---	1,654,000	490,000	---	2,930,357	1,935,000	3,007,580
Rosemount	20,917	4,030,000	---	---	9,705,000	8,555,000	---	25,875,000	3,505,000	1,475,000
Roseville	34,099	8,455,000	---	---	2,500,000	---	---	10,955,000	---	4,130
Rothsay	504	---	---	---	195,000	260,000	317,000	772,000	260,000	---
Round Lake	414	---	---	---	---	75,000	---	75,000	75,000	76,209
Royalton	904	---	---	---	229,000	1,768,000	622,000	2,619,000	---	288,000
Rush City	3,048	307,000	---	---	698,000	---	---	1,005,000	307,000	5,296,749
Rushford	1,777	---	650,000	---	615,000	---	1,165,992	2,430,992	650,000	1,875,958
Rushford Village	783	---	---	---	---	---	---	---	---	193,179
Rushmore	363	255,000	---	---	---	120,000	---	375,000	255,000	673,876
Russell	339	---	---	---	---	---	---	---	---	43,163
Ruthon	247	---	---	---	305,000	---	---	305,000	210,000	80,831
Rutledge	185	---	---	---	---	601,523	---	601,523	---	---
Subin	437	---	---	---	1,106,628	---	792,267	1,898,895	---	---
Saered Heart	510	---	---	---	809,000	558,332	---	1,367,332	250,000	891,422
Sanborn	401	---	---	---	135,000	1,033,000	---	1,168,000	---	---
Sandstone	2,497	544,000	---	---	875,000	5,463,000	300,000	7,182,000	5,865,000	327,000
Sargeant	74	---	---	---	---	95,000	---	95,000	---	---
Sartell	14,259	38,756,200	---	---	---	12,793,800	---	51,550,000	48,035,000	---
Sauk Centre	4,210	11,399,000	2,211,000	---	6,480,000	2,483,948	10,765,000	33,338,948	6,380,000	244,274
Sauk Rapids	12,885	---	1,925,000	---	10,580,000	9,030,000	4,870,000	26,405,000	2,615,000	82,101
Savage	25,293	15,410,000	2,660,000	---	38,530,000	21,615,000	9,590,000	87,805,000	18,610,000	10,419,395
Scandia	4,210	---	---	---	3,545,000	---	---	3,545,000	---	20,000
Scanlon	850	---	---	---	210,000	470,000	---	680,000	470,000	35,118
Sebeka	677	---	---	---	3,555,000	976,942	---	4,531,942	285,000	107,920
Shafer	868	---	---	---	76,000	1,453,000	---	1,529,000	20,000	1,286,204
Shakopee	32,567	1,945,000	---	---	22,780,000	---	33,895,000	58,620,000	24,745,000	---
Shelly	243	---	---	---	---	76,300	---	76,300	---	121,000
Sherburn	1,016	6,159,480	---	---	260,000	---	120,000	6,539,480	3,220,000	218,285
Shoreview	26,159	---	4,925,000	---	5,770,000	5,290,000	---	15,985,000	3,730,000	11,430,000
Shorewood	7,611	---	---	---	---	3,665,000	21,090,000	24,755,000	10,525,000	---
Silver Bay	1,993	---	---	---	---	---	---	---	---	1,918,871

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Revenue			Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	G.O. Tax Increment							
Silver Lake	810	700,000	---	---	505,000	410,000	---	---	1,615,000	1,110,000	---	
Skyline	297	---	---	---	---	455,000	---	---	455,000	455,000	1,068,000	
Slayton	2,033	---	---	685,000	---	---	731,394	---	2,141,394	320,000	186,908	
Sleepy Eye	3,581	---	---	---	8,970,000	4,810,000	---	---	13,780,000	2,845,000	---	
South Haven	208	---	---	---	---	---	484,000	---	484,000	---	---	
South St. Paul	20,135	9,245,000	---	2,800,000	---	---	---	---	17,430,000	---	341,070	
Spicer	1,156	---	---	619,000	---	---	---	---	3,515,000	---	467,433	
Spring Grove	1,288	---	---	---	---	---	1,793,629	---	2,412,629	---	88,883	
Spring Lake Park	6,690	---	---	---	5,963,605	---	---	---	5,963,605	1,915,000	4,042,000	
Spring Valley	2,561	685,000	745,000	---	2,005,000	---	---	---	3,435,000	770,000	---	
Springfield	2,230	---	---	---	4,815,998	---	2,259,627	---	7,075,625	640,000	324,187	
Squaw Lake	95	---	---	---	---	---	---	---	---	---	120,570	
St. Anthony	8,500	970,000	1,025,000	9,580,000	12,675,000	5,305,000	3,030,000	---	32,585,000	---	2,585,000	
St. Augusta	3,178	2,893,000	---	---	---	89,302	---	---	2,982,302	---	5,427,000	
St. Bonifacius	2,360	---	---	---	2,145,000	1,380,000	---	---	3,525,000	1,065,000	---	
St. Charles	3,569	158,000	385,000	---	1,690,000	4,900,000	---	---	7,133,000	---	98,227	
St. Clair	789	455,000	---	---	357,000	1,807,071	---	---	2,619,071	455,000	772,295	
St. Cloud	65,246	450,000	4,990,000	---	80,805,000	38,412,490	8,185,032	30,300,000	163,142,522	---	17,162,739	
St. Francis	7,473	---	---	---	---	9,555,000	---	---	9,555,000	2,840,000	508,793	
St. Hilaire	275	44,600	---	---	---	---	---	---	44,600	---	8,793	
St. James	4,625	3,310,000	---	---	1,965,000	720,000	4,264,646	---	10,259,646	285,000	1,739,000	
St. Joseph	6,066	660,000	---	---	13,895,000	8,605,000	1,205,000	---	24,365,000	4,535,000	454,447	
St. Louis Park	45,216	11,805,000	13,900,000	---	---	5,835,000	---	---	31,540,000	13,900,000	---	
St. Martin	345	---	70,000	---	225,000	257,969	---	---	552,969	---	---	
St. Michael	14,883	130,000	---	---	30,615,000	6,065,000	5,425,000	---	42,235,000	8,515,000	922,463	
St. Paul	287,669	120,190,000	145,203,740	50,463,740	42,420,000	---	375,265,000	---	733,542,480	80,934,740	144,124,842	
St. Paul Park	5,344	---	---	---	3,445,000	---	---	---	3,445,000	---	1,365,000	
St. Peter	10,966	---	6,298,499	---	820,000	21,060,000	12,740,000	---	40,918,499	7,275,000	26,347,323	
St. Stephen	841	---	---	---	---	---	---	---	---	---	325,485	
Stacy	1,378	2,075,000	---	---	---	205,000	1,940,000	415,000	4,635,000	540,000	4,421,934	
Staples	3,146	---	---	---	5,345,000	---	---	---	5,345,000	80,000	1,950,000	
Starbuck	1,343	2,845,000	---	---	1,308,000	1,356,000	---	---	5,509,000	1,160,000	63,352	
Steen	169	---	---	---	---	---	---	---	---	---	15,080	
Stephen	704	2,900,000	---	---	152,000	687,000	---	---	3,739,000	623,000	31,365	
Stewart	534	185,000	---	---	575,000	2,027,882	---	---	2,787,882	---	35,300	
Stewartville	5,784	1,825,000	---	---	1,555,000	3,000,000	510,000	---	6,890,000	425,000	110,026	
Stillwater	18,112	19,844,000	2,170,000	---	4,225,000	---	5,500,000	---	31,739,000	5,335,000	952,500	
Stockton	766	---	---	---	435,000	---	---	---	435,000	---	50,000	
Storden	247	170,000	---	---	1,124,500	---	---	---	1,294,500	670,000	18,006	
Strandquist	77	---	---	---	---	---	---	---	---	---	131,700	
Sturgeon Lake	385	---	---	---	---	175,638	---	---	175,638	495,773	9,295,975	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	Type of Bond				All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
			G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue				
Sunburg	96	---	---	---	---	---	---	---	164,000	---
Sunfish Lake	539	160,000	---	---	---	---	160,000	---	---	---
Swanville	354	25,000	---	---	---	---	25,000	---	---	---
Tamarack	53	---	---	---	---	---	---	---	25,557	---
Taopi	78	---	---	---	---	---	---	---	175,706	---
Taylor Falls	1,052	---	---	368,000	---	---	368,000	330,000	---	---
Thief River Falls	8,515	---	---	1,150,000	---	---	1,150,000	4,635,000	---	951,903
Thomson	167	---	---	---	---	---	---	---	---	306,459
Timah	68	---	---	---	---	---	---	---	---	38,000
Tower	499	---	355,000	---	---	125,500	480,500	---	---	933,167
Tracy	2,153	7,000,973	---	---	610,000	---	7,610,973	1,195,000	---	1,113,000
Trimont	697	---	---	95,000	---	153,002	248,002	---	---	1,569,613
Trommald	119	---	---	---	---	---	---	---	---	5,151
Trosky	106	---	---	---	---	---	---	---	---	---
Truman	1,175	130,000	---	215,000	---	---	345,000	2,390,000	---	---
Twin Valley	795	1,049,500	---	---	---	198,298	1,247,798	565,000	---	2,395,768
Two Harbors	3,696	---	---	---	---	---	770,000	770,000	---	1,714,449
Tyler	1,196	1,525,000	---	125,000	---	---	1,650,000	1,580,000	---	35,612
Ulen	539	475,000	---	---	---	---	475,000	---	---	480,000
Underwood	338	---	---	---	---	---	---	---	---	---
Upsala	423	---	---	---	---	---	---	---	---	---
Urbank	55	---	---	---	---	858,379	858,379	---	---	---
Utica	237	---	---	97,000	---	---	97,000	---	---	---
Vadnais Heights	13,038	---	4,635,000	---	585,000	---	5,220,000	1,510,000	---	400,000
Vergas	330	485,000	---	---	---	---	485,000	---	---	42,115
Vermillion	444	---	---	---	---	---	---	---	---	---
Vernadale	555	---	---	---	---	---	---	---	---	---
Vernon Center	332	---	---	---	---	---	---	---	---	---
Vesta	319	---	---	---	---	---	---	---	---	---
Victoria	6,330	---	2,945,000	---	6,670,000	---	9,615,000	6,320,000	---	135,000
Viking	78	---	---	---	---	---	---	---	---	---
Villard	230	100,000	---	---	---	---	100,000	---	---	57,846
Virginia	8,732	6,792,500	409,000	---	5,752,500	---	12,954,000	8,537,500	---	28,724,032
Wabasha	2,691	---	1,110,000	---	380,000	---	1,490,000	580,000	---	4,995,000
Wabasso	648	900,000	560,000	---	---	---	1,460,000	1,230,000	---	228,183
Waconia	9,701	---	---	---	18,795,000	---	18,795,000	36,303,918	---	15,820,000
Wadena	4,199	---	---	---	5,365,000	---	5,365,000	2,715,000	---	2,166,754
Wahkon	343	---	---	---	---	---	---	---	---	---
Waite Park	6,729	670,000	6,984,030	---	7,820,000	---	15,474,030	7,335,000	---	2,237,860
Waldorf	225	---	---	---	---	---	---	---	---	131,895
Walker	1,125	760,000	264,000	---	600,000	---	1,624,000	760,000	---	2,482,943

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	General Obligation	G.O. Tax Increment	Revenue			G.O. Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-term Indebtedness
				Revenue Tax Increment	Special Assessment	Revenue					
Walnut Grove	693	---	---	---	3,355,000	---	2,865,000	---	100,000	6,220,000	318,907
Walters	84	---	---	---	---	---	137,973	---	---	137,973	138,694
Walsham	191	---	---	---	---	---	260,000	---	---	260,000	---
Wanamingo	1,053	---	775,000	---	5,130,000	---	2,083,000	---	4,340,000	8,860,000	1,652,080
Warren	1,672	343,021	---	---	72,000	---	45,000	---	---	960,021	94,595
Warroad	1,722	1,700,000	---	---	---	---	1,453,000	---	1,410,000	3,153,000	400,441
Wascad	9,827	3,035,000	1,100,000	---	2,120,000	---	4,435,000	640,000	1,735,000	11,330,000	615,000
Watertown	4,216	534,000	---	---	4,130,000	---	2,968,000	---	1,045,000	7,632,000	3,689,070
Waterville	1,862	865,000	---	---	1,105,000	---	3,035,000	---	1,395,000	5,005,000	160,000
Watkins	947	---	315,000	---	6,395,000	---	---	---	---	6,710,000	2,589,935
Watson	212	---	---	---	---	---	---	---	---	---	---
Waubun	384	26,549	---	---	---	---	191,000	---	---	217,549	---
Waverly	1,028	---	---	---	770,000	---	4,737,500	---	770,000	5,660,300	241,965
Wayzata	4,145	2,630,000	6,300,000	---	---	---	---	---	---	8,930,000	---
Welcome	678	---	---	---	230,000	---	---	---	---	499,034	164,201
Wells	2,491	115,000	---	---	1,200,000	---	824,860	---	990,000	2,139,860	2,469,365
West Concord	829	---	---	---	1,312,000	---	---	---	---	1,312,000	2,858,053
West St. Paul	18,914	1,255,000	1,605,000	---	9,615,000	---	1,375,000	---	1,735,000	14,480,000	813,446
Westbrook	699	---	---	---	---	---	---	---	---	230,000	7,150
Wheaton	1,500	150,000	---	---	144,000	---	6,998,634	---	40,000	7,292,634	3,586,867
White Bear Lake	24,776	1,295,000	4,540,000	---	710,000	---	365,000	---	4,540,000	6,910,000	91,615
Wilder	65	---	---	---	---	---	---	---	---	---	57,000
Willernie	566	---	---	---	---	---	---	---	---	---	30,202
Willmar	19,040	---	---	---	14,055,000	---	60,585,000	---	2,952,608	77,592,608	2,480,019
Willow River	398	---	---	---	---	---	454,000	---	---	454,000	---
Wilmont	313	---	---	---	---	---	---	---	---	---	86,000
Windom	4,422	---	255,000	---	5,266,124	---	4,083,762	---	1,175,000	19,074,886	5,234,670
Winger	183	---	---	---	121,000	---	---	---	---	121,000	---
Winnebago	1,398	---	---	---	2,160,000	---	2,066,000	---	535,000	4,226,000	179,630
Winona	27,458	6,249,200	---	---	4,835,800	---	10,135,000	---	2,295,000	21,220,000	735,000
Winsted	2,305	3,560,000	---	---	495,000	---	1,840,000	---	---	6,895,000	664,469
Winthrop	1,330	49,423	---	---	360,000	---	1,010,577	---	244,423	1,420,000	---
Winton	167	---	---	---	---	---	---	---	---	---	372,746
Wolf Lake	49	---	---	---	---	---	69,408	---	---	69,408	18,767
Wolverton	129	---	---	---	---	---	51,548	---	---	51,548	55,747
Wood Lake	406	96,000	---	---	---	---	875,500	---	---	971,500	11,473
Woodbury	57,279	28,660,000	1,590,000	---	23,050,000	---	2,610,000	---	17,345,000	55,910,000	22,460,966
Woodland	497	---	---	---	137,500	---	379,124	---	---	516,624	---
Woodstock	103	---	---	---	307,300	---	---	---	---	307,300	61,120
Worthington	11,379	---	80,000	---	7,495,000	---	4,240,000	---	2,685,000	14,500,000	5,127,554
Wrenshall	370	---	---	---	760,000	---	---	---	---	760,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2007

Name of City	Popu- lation	Type of Bond										Other Long-term Indebtedness		
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding				
Wykoff	416	---	---	---	387,000	698,191	---	---	---	---	---	1,085,191	---	---
Wyoming	3,734	---	920,000	---	260,000	3,750,000	215,000	---	---	---	---	5,145,000	2,810,000	784,129
Zimmerman	4,877	---	---	---	---	---	---	---	---	---	---	---	---	4,982,163
Zumbro Falls	161	---	---	---	---	1,572,000	---	---	---	---	---	1,572,000	---	200,685
Zumbrota	3,165	---	---	---	3,805,000	1,960,000	---	---	---	---	---	5,765,000	430,000	45,085
State Total	4,204,407	\$1,213,160,606	\$804,308,182	\$183,647,728	\$2,255,872,607	\$2,405,981,723	\$1,357,769,108	\$81,517,954	\$8,302,257,908	\$1,417,510,016	\$115,833,593			

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

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ada [31]	1,640	110,112	1,080,142	1,190,254	248,494	1,066,925	1,315,419	10.5%	1,529,539	86.0%
Adrian	1,226	---	415,165	415,165	---	282,038	282,038	-32.1%	907,474	31.1%
Afton	2,937	289,778	---	289,778	306,524	---	306,524	5.8%	1,188,424	25.8%
Aitkin	2,113	---	1,681,794	1,681,794	---	1,908,733	1,908,733	13.5%	1,468,803	130.0%
Albany	2,193	53,472	1,975,190	2,028,662	106,358	1,651,617	1,757,975	-13.3%	1,067,800	164.6%
Albert Lea	18,125	3,949,798	710,373	4,660,171	3,870,874	1,109,314	4,980,188	6.9%	13,355,640	37.3%
Albion	125	---	178,144	178,144	87,000	81,854	168,854	-5.2%	60,861	277.4%
Albionville	5,942	1,000,000	549,004	1,549,004	792,457	167,838	960,295	-38.0%	2,879,143	33.4%
Alexandria [99]	11,481	3,689,010	1,364,949	5,053,959	---	---	---	-100.0%	---	---
Alpha	125	---	97,427	97,427	---	---	---	---	---	---
Alvarado	369	8,911	153,362	162,273	7,839	127,878	135,717	20.9%	88,292	133.4%
Amboy	539	611,318	10,787	622,105	598,076	10,787	608,863	-16.4%	189,025	71.8%
Andover	30,598	4,818,109	(323,404)	4,494,705	5,367,289	(480,592)	4,886,697	-2.1%	566,014	107.6%
Amandale	2,969	12,330	586,342	598,672	1,464	589,605	591,069	8.7%	11,764,935	41.5%
Anoka	18,038	5,110,303	2,250,683	7,360,986	5,129,590	(5,242,399)	(112,809)	-1.3%	1,706,904	34.6%
Apple Valley	49,456	---	13,650,401	13,650,401	---	11,292,107	11,292,107	-101.5%	9,177,552	-1.2%
Appleton	2,683	704,767	541,852	1,246,619	550,230	585,621	1,135,851	-17.3%	21,638,637	52.2%
Arco	92	80,158	51,971	132,129	81,115	24,184	105,299	-8.9%	1,858,213	61.1%
Arden Hills	9,985	---	2,151,868	2,151,868	---	3,006,840	3,006,840	-20.3%	76,364	137.9%
Arlington [31]	2,098	496,093	433,181	930,174	602,505	562,843	1,165,348	39.7%	3,885,039	77.4%
Askov	369	52,902	195,346	248,248	54,607	176,334	230,941	25.3%	1,365,635	85.3%
Atwater	1,034	566,754	991,320	1,558,074	1,104,120	418,840	1,522,960	-7.0%	203,061	113.7%
Aurora	1,717	322,096	---	322,096	451,735	---	451,735	-2.3%	562,599	270.7%
Austin	23,671	4,375,000	1,724,026	6,099,026	4,630,000	948,648	5,578,648	40.2%	1,474,143	30.6%
Avon	1,321	976,890	1,062,148	2,039,038	425,206	2,024,569	2,449,775	-8.5%	14,182,105	39.3%
Babbitt	1,598	374,414	1,043,770	1,418,184	542,993	904,244	1,447,237	20.1%	1,075,642	227.8%
Baiger	462	---	148,304	148,304	---	164,691	164,691	2.0%	2,064,868	70.1%
Bagley	1,247	909,602	---	909,602	983,076	---	983,076	11.0%	208,497	79.0%
Balaton	602	204,636	1,168,504	1,373,140	260,056	905,552	1,165,608	8.1%	924,238	106.4%
Barnesville	2,317	1,283,760	42,383	1,326,143	1,206,681	183,408	1,390,089	-15.1%	573,024	203.4%
Barrett [32]	329	---	---	---	---	604,978	604,978	4.8%	1,752,177	79.3%
Battle Lake	773	387,470	366,405	753,875	614,012	288,288	902,300	---	449,222	134.7%
Baudette	1,059	---	278,790	278,790	---	208,574	208,574	19.7%	484,978	186.0%
Baxter	7,758	278,793	4,851,194	5,129,987	---	5,836,916	5,836,916	-25.2%	1,349,708	15.5%
Bayport	3,273	313,642	6,139,712	6,453,354	691,631	4,593,755	5,285,386	13.8%	5,603,109	104.2%
								-18.1%	2,199,948	240.3%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Beverly Bay	181	---	44,232	44,232	---	176,884	176,884	299.9%	210,672	84.0%
Becker	4,173	---	1,725,769	1,725,769	230,661	1,605,739	1,836,400	6.4%	3,615,598	50.8%
Belgrade	722	153,515	(8,828)	144,687	82,873	192,538	275,411	90.3%	728,037	37.8%
Belle Plaine	6,744	---	3,003,898	3,003,898	---	3,219,929	3,219,929	7.2%	2,522,432	127.7%
Belview	356	205,000	330,439	535,439	205,000	195,939	400,939	-25.1%	243,488	164.7%
Bemidji	13,143	3,725,275	4,540,267	8,265,542	---	6,682,144	6,682,144	-19.2%	8,952,640	74.6%
Benson	3,393	552,611	1,290,594	1,843,205	529,182	1,191,313	1,720,495	-6.7%	3,258,169	52.8%
Bertha	469	21,517	737,276	758,793	---	780,269	780,269	2.8%	245,871	317.3%
Bethel	533	158,765	242,738	401,523	230,000	200,297	430,297	7.2%	240,156	179.2%
Big Lake	9,277	262,075	2,609,292	2,871,367	451,930	2,174,291	2,626,221	-8.5%	4,019,983	65.3%
Bigelow	226	---	(149,635)	(149,635)	---	(121,265)	(121,265)	19.0%	103,358	-117.3%
Bird Island [31]	1,121	---	1,381,744	1,381,744	---	---	---	-100.0%	623,317	---
Biwabik	870	276,368	427,537	703,905	276,368	296,868	573,236	-18.6%	1,226,705	46.7%
Blackduck	718	---	786,956	786,956	---	649,427	649,427	-17.5%	523,658	124.0%
Blaine	56,575	12,293,025	141,804	12,434,829	12,273,920	168,788	12,444,708	0.1%	22,569,156	55.1%
Blooming Prairie	1,968	719,280	359,525	1,078,805	959,014	275,206	1,234,220	14.4%	1,245,093	99.1%
Bloomington	85,504	22,756,419	---	22,756,419	23,567,028	---	23,567,028	3.6%	82,354,165	28.6%
Blue Earth	3,440	596,706	2,219,388	2,816,094	589,778	2,195,081	2,784,859	-1.1%	2,740,917	101.6%
Bluffton	207	---	165,657	165,657	17,862	181,365	199,227	20.3%	51,389	387.7%
Boyd	176	---	278,184	278,184	---	316,172	316,172	13.7%	152,249	207.7%
Braham	1,660	713,803	3,939	717,742	582,959	54,047	637,006	-11.2%	929,398	68.5%
Brainerd	13,959	3,020,929	2,512,109	5,533,038	2,954,060	2,166,077	5,120,137	-7.5%	12,923,750	39.6%
Breckennridge	3,555	149,470	2,234,314	2,383,784	146,914	2,374,635	2,521,549	5.8%	2,625,755	96.0%
Brieclyn	334	444,531	241,404	685,935	451,991	328,294	780,285	13.8%	181,897	429.0%
Brooklyn Center	27,907	20,947,514	9,423,387	30,370,901	19,590,476	89,698	19,680,174	-35.2%	20,483,428	96.1%
Brooklyn Park	72,724	24,460	15,394,863	15,419,323	---	15,791,524	15,791,524	2.4%	41,418,003	38.1%
Brooten	646	103,624	88,908	192,532	67,759	113,557	181,316	-5.8%	396,019	45.8%
Browerville	716	---	159,150	159,150	---	229,778	229,778	44.4%	393,582	58.4%
Brownton	816	62,784	340,050	402,834	52,599	299,948	352,547	-12.5%	546,002	64.6%
Buffalo	13,950	---	562,287	562,287	---	(566,749)	(566,749)	-200.8%	8,037,849	-7.1%
Buffalo Lake	738	---	1,487,359	1,487,359	475,000	2,922,617	3,397,617	128.4%	443,733	765.7%
Buhl	979	3,599	791,967	795,566	22,253	838,517	860,770	8.2%	658,487	130.7%
Burnsville	61,393	18,580,150	---	18,580,150	16,974,478	---	16,974,478	-8.6%	31,150,784	54.5%
Butterfield	517	---	485,893	485,893	160,900	306,386	467,286	-3.8%	259,913	179.8%
Byron	4,721	927,469	---	927,469	1,162,700	(159,479)	1,003,221	8.2%	1,587,981	63.2%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
		84,825	(273,339)	(188,514)	(262,569)	(262,569)	(262,569)			
Calatonia	2,923	---	---	---	---	---	-39.3%	1,776,732	-14.8%	
Callaway	208	---	98,710	98,710	---	187,158	89.6%	305,791	61.2%	
Cambridge	7,615	2,981,273	---	2,981,273	---	2,788,713	-6.5%	5,959,490	46.8%	
Canby	1,830	886,245	(221,693)	664,552	(239,579)	883,676	33.0%	1,237,935	71.4%	
Cannon Falls	4,106	877,448	2,482,942	3,360,390	2,992,504	3,902,077	16.1%	3,161,729	123.4%	
Carver	2,807	---	578,755	578,755	---	636,496	10.0%	1,645,286	38.7%	
Cass Lake	813	---	(41,141)	(41,141)	---	222,761	641.5%	949,464	23.5%	
Centerville	3,839	1,540,685	19,455	1,560,140	18,962	1,447,033	-7.2%	2,278,579	63.5%	
Ceylon	347	51,654	87,302	138,956	83,072	157,726	13.5%	263,659	59.8%	
Champlin	23,990	2,684,708	928,357	3,613,065	949,960	3,676,367	1.8%	18,641,092	19.7%	
Chandler	242	163,851	28,316	192,167	26,568	159,420	-17.0%	219,159	72.7%	
Chanhassen	22,395	3,710,715	1,548,864	5,259,579	2,061,126	6,026,514	14.6%	10,078,489	59.8%	
Chaska	23,775	5,098,601	188,673	5,287,274	35,673	4,582,016	-13.3%	14,063,060	32.6%	
Chattfield	2,531	1,482,167	969,725	2,451,892	1,020,671	1,875,390	-23.5%	1,754,253	106.9%	
Chisago City	4,363	---	1,060,210	1,060,210	1,119,694	1,145,105	8.0%	1,562,939	73.3%	
Chisholm	4,645	2,295,365	646,047	2,941,412	501,883	3,149,392	7.1%	4,081,377	77.2%	
Circle Pines	5,250	1,986,670	1,128,678	3,115,348	1,974,543	2,507,591	-19.5%	2,058,478	121.8%	
Clara City	1,328	752,894	777,922	1,530,816	985,691	1,968,014	28.6%	713,086	276.0%	
Clarissa	620	285,000	280,729	565,729	305,082	620,082	9.6%	300,715	206.2%	
Clarkfield	897	5,142	771,497	776,639	414,417	419,570	-46.0%	587,784	71.4%	
Cleveland	708	---	250,416	250,416	284,244	336,919	34.5%	336,618	100.1%	
Climax	221	---	79,108	79,108	76,580	76,580	-3.2%	110,902	69.1%	
Cloquet	11,753	4,497,902	3,385,593	7,883,495	3,494,197	9,015,379	14.4%	7,588,420	118.8%	
Cohasset	2,587	---	2,358,410	2,358,410	2,856,754	2,856,754	21.1%	1,243,300	229.8%	
Cokato	2,727	---	1,258,023	1,258,023	1,427,383	1,427,383	13.5%	1,305,424	109.3%	
Cold Spring	3,788	1,000,533	1,252,696	2,253,229	1,557,186	2,043,996	-9.3%	1,806,113	113.2%	
Cologne	1,374	1,293,959	126,771	1,420,730	548,355	2,353,668	65.7%	805,546	292.2%	
Columbia Heights	18,124	3,796,284	(741,843)	3,054,441	(727,471)	4,354,526	42.6%	15,281,214	28.5%	
Columbus	4,108	1,345,560	---	1,345,560	---	2,801,621	108.2%	1,932,947	144.9%	
Cook	586	103,561	468,475	572,036	496,747	638,089	11.5%	637,453	100.1%	
Coon Rapids	63,081	16,636,358	(15,991)	16,620,367	(306)	17,464,614	5.1%	26,594,144	65.7%	
Corcoran	5,791	---	579,714	579,714	724,538	724,538	25.0%	2,572,442	28.2%	
Cosmos	533	171,095	83,471	254,566	171,095	274,182	7.7%	339,624	80.7%	
Cottage Grove	33,788	13,341,738	---	13,341,738	---	14,258,928	6.9%	12,856,879	110.9%	
Cottonwood	1,170	---	507,997	507,997	854,063	854,063	68.1%	670,938	127.3%	

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Courtland	591	99,459	75,438	174,897	176,560	43,717	222,277	27.1%	143,252	155.2%
Crookston	8,051	---	4,317,636	4,317,636	---	4,882,147	4,882,147	13.1%	5,686,249	85.9%
Crosslake	2,071	773,718	1,530,822	2,304,540	216,572	1,589,964	1,806,536	-21.6%	2,047,093	88.2%
Crystal	22,138	11,147,961	744,753	11,892,714	11,023,305	318,296	11,341,601	-4.6%	10,649,941	106.5%
Currie	204	84,181	---	84,181	77,278	---	77,278	-8.2%	153,086	50.5%
Dalton	247	---	58,272	58,272	---	64,671	64,671	11.0%	130,504	49.6%
Danvers	95	---	32,537	32,537	---	7,984	7,984	-75.5%	79,351	10.1%
Darfur	121	79,945	129,486	209,431	64,886	149,907	214,793	2.6%	70,676	303.9%
Darwin	302	8,085	8,427	16,512	8,171	(6,556)	1,615	-90.2%	99,142	1.6%
Dassel	1,333	232,994	271,494	504,488	---	297,738	297,738	-41.0%	890,515	33.4%
Dawson	1,419	---	1,093,609	1,093,609	---	1,447,925	1,447,925	32.4%	1,418,171	102.1%
Dayton	5,015	103,705	1,803,715	1,907,420	---	2,158,886	2,158,886	13.2%	2,233,123	96.7%
Deephaven	3,774	2,213,499	---	2,213,499	2,350,611	---	2,350,611	6.2%	2,296,237	102.4%
Deer River	926	93,903	(80,982)	12,921	98,241	(12,495)	85,746	563.6%	786,768	10.9%
Delano	5,222	213,097	1,566,781	1,779,878	322,875	1,725,202	2,048,077	15.1%	2,486,953	82.4%
Delavan	180	361,208	67,792	429,000	358,955	88,251	447,206	4.2%	194,605	229.8%
Detroit Lakes	8,283	1,060,380	2,901,668	3,962,048	1,052,606	3,398,229	4,450,835	12.3%	6,076,085	73.3%
Dilworth	3,625	804,132	(130,937)	673,195	880,158	---	880,158	30.7%	1,882,822	46.7%
Dodge Center	2,567	1,720,097	77,979	1,798,076	1,421,159	136,758	1,557,917	-13.4%	1,727,052	90.2%
Dover	570	125,664	118,845	244,509	254,123	60,274	314,397	28.6%	204,623	153.6%
Dovray [32]	66	---	---	---	---	96,400	96,400	---	31,461	306.4%
Duluth	85,439	3,889,938	66,118,077	70,008,015	2,550,740	61,970,007	64,520,747	-7.8%	97,019,439	66.5%
Dundas	946	382,596	---	382,596	52,525	299,897	352,422	-7.9%	932,827	37.8%
Dumdee	92	49,903	---	49,903	48,741	---	48,741	-2.3%	38,675	126.0%
Dunnell	185	3,630	127,196	130,826	60,851	73,139	133,990	2.4%	129,729	103.3%
Eagan	67,106	3,881,266	10,270,175	14,151,441	4,417,278	11,127,663	15,544,941	9.8%	27,535,251	56.5%
Eagle Bend	606	405,000	99,308	504,308	405,000	111,039	516,039	2.3%	305,831	168.7%
Eagle Lake	2,115	---	1,033,161	1,033,161	620,118	80,972	701,090	-32.1%	861,796	81.4%
East Bethel	12,124	---	1,375,217	1,375,217	---	1,386,743	1,386,743	0.8%	3,735,055	37.1%
East Grand Forks	7,879	2,743,470	1,565,498	4,308,968	642,408	4,158,625	4,801,033	11.4%	7,540,370	63.7%
East Gull Lake	1,018	---	319,540	319,540	---	282,522	282,522	-11.6%	399,883	70.7%
Easton	192	425,444	(114,979)	310,465	61,642	259,538	321,180	3.5%	114,280	281.0%
Echo	244	---	420,580	420,580	46,419	402,112	448,531	6.6%	221,294	202.7%
Eden Prairie	62,090	18,042,399	579,738	18,622,137	19,392,450	587,431	19,979,881	7.3%	36,645,620	54.5%
Edgerton	976	275,000	855,583	1,130,583	298,500	1,260,626	1,559,126	37.9%	503,528	309.6%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Edina	47,090	12,602,444	1,877,097	14,479,541	13,178,908	1,386,843	14,565,751	28,772,930	51.3%	
Elgin [31]	982	39,797	217,265	257,062	---	---	---	570,713	---	
Elk River	23,187	8,201,192	1,685,958	9,887,150	8,408,955	786,926	9,195,881	13,560,133	67.8%	
Elko New Market	3,788	116,428	220,483	336,911	---	858,055	858,055	1,608,460	53.3%	
Elmore	658	182,612	---	182,612	386,049	---	386,049	413,320	93.4%	
Ely	3,541	319,738	1,692,995	2,012,733	527,859	1,662,980	2,190,839	4,317,822	50.7%	
Elysian	569	250,684	222,501	473,185	302,854	316,139	618,993	540,035	114.6%	
Emily	914	---	860,026	860,026	---	980,624	980,624	660,380	148.5%	
Eveleth	3,617	---	2,788,389	2,788,389	91,995	2,806,298	2,898,293	3,828,690	75.7%	
Excelsior	2,437	815,826	450,883	1,266,709	955,707	514,103	1,449,810	1,614,592	89.8%	
Eyota	1,825	131,006	627,687	758,693	68,000	919,181	987,181	629,671	156.8%	
Fairfax	1,257	265,000	655,002	920,002	314,000	653,822	967,822	930,732	104.0%	
Fairmont	10,675	4,022,745	676,590	4,699,335	4,526,892	927,857	5,454,749	6,561,132	83.1%	
Falcon Heights	5,709	883,622	349,720	1,233,342	957,524	304,857	1,262,381	1,689,601	74.7%	
Farmbault	22,798	6,336,450	3,847,547	10,183,997	6,924,330	3,760,195	10,684,525	17,514,168	61.0%	
Farmington	18,589	1,514,514	670,597	2,185,111	---	2,902,667	2,902,667	8,956,485	32.4%	
Fergus Falls	13,971	3,144,015	1,813,325	4,957,340	3,681,568	3,418,221	7,099,789	10,895,860	65.2%	
Fertile [32]	862	---	---	---	---	204,401	204,401	746,724	27.4%	
Finlayson	332	---	197,590	197,590	---	242,347	242,347	143,173	169.3%	
Fisher	387	---	(101,949)	(101,949)	---	(108,152)	(108,152)	192,753	-56.1%	
Foley	2,624	---	788,687	788,687	---	1,709,165	1,709,165	1,207,519	141.5%	
Forest Lake	17,494	6,820,856	83,150	6,904,006	9,411,006	(1,099,207)	8,311,799	7,911,170	105.1%	
Fosston	1,522	---	275,282	275,282	---	342,940	342,940	973,322	35.2%	
Fountain	381	48,657	209,651	258,308	3,000	282,043	285,043	179,167	159.1%	
Franklin	494	376,990	579,347	956,337	377,329	413,692	791,021	362,748	218.1%	
Frazee [32]	1,364	---	---	---	299,298	509,792	809,090	694,108	116.6%	
Fridley	26,459	4,969,646	---	4,969,646	6,399,674	(3,756)	6,395,918	18,796,704	34.0%	
Frost	225	---	135,950	135,950	---	116,834	116,834	179,793	65.0%	
Fulda	1,275	770,549	---	770,549	726,826	---	726,826	802,364	90.6%	
Garvin	140	---	197,158	197,158	---	213,567	213,567	71,076	300.5%	
Gaylord	2,274	1,074,883	(144,948)	929,935	1,107,982	2,029,755	3,137,717	1,372,221	228.7%	
Gem Lake [32]	485	---	---	---	---	209,496	209,496	306,422	68.4%	
Gilbert	1,764	---	887,929	887,929	---	823,766	823,766	2,187,644	37.7%	
Glencoe	5,751	1,500,000	901,197	2,401,197	1,500,000	1,034,893	2,534,893	3,763,504	67.4%	
Glenwood	2,629	2,213,205	314,729	2,527,934	1,631,801	385,474	2,017,275	1,961,331	102.9%	

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

Name of City	Population	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Golden Valley	20,362	8,652,199	96,213	8,748,412	8,807,130	115,395	8,922,525	2.0%	13,123,183	68.0%
Good Thunder	556	198,454	463,830	662,284	174,696	555,540	730,236	10.3%	350,970	208.1%
Goodridge [32]	119	---	---	---	---	14,583	14,583	---	59,058	24.7%
Goodyear	3,288	---	116,384	116,384	---	390,627	390,627	235.6%	1,387,308	28.2%
Grenada	290	109,043	175,930	284,973	115,698	183,254	298,952	4.9%	70,574	423.6%
Grand Marais	1,414	657,100	1,232,984	1,890,084	488,308	603,970	1,092,278	-42.2%	1,711,551	63.8%
Grand Meadow	922	245,672	668,719	914,391	124,454	847,505	971,959	6.3%	543,684	178.8%
Grand Rapids	8,926	5,971,738	162,774	6,134,512	6,053,596	255,500	6,309,096	2.8%	9,393,789	67.2%
Grenville Falls	3,041	526,638	109,509	636,147	527,520	295,512	823,032	29.4%	1,919,904	42.9%
Grant	4,244	---	845,343	845,343	---	701,315	701,315	-17.0%	1,218,333	57.6%
Greenbush	726	172,506	250,217	422,723	193,551	247,482	441,033	4.3%	485,612	90.8%
Greenfield	2,950	933,605	---	933,605	587,866	57,307	645,173	-32.3%	1,143,671	56.4%
Greenwood	818	24,888	(1,787)	23,101	23,221	---	23,221	0.5%	570,661	4.1%
Grove City	621	---	199,582	199,582	---	304,191	304,191	52.4%	340,393	89.4%
Grygale [32]	239	---	---	---	150,118	190,461	340,579	---	238,519	142.8%
Hadley	61	90,879	---	90,879	---	85,693	85,693	-5.7%	44,051	194.5%
Hallock	1,126	---	809,071	809,071	---	837,677	837,677	3.5%	816,935	102.5%
Halstad [32]	586	---	---	---	---	448,266	448,266	---	332,915	134.6%
Hann Lake	15,290	2,943,607	(442)	2,943,165	3,243,571	---	3,243,571	10.2%	3,905,857	83.0%
Hamburg	563	241,809	915	242,724	60,496	229,796	290,292	19.6%	376,532	77.1%
Hammond	231	---	59,166	59,166	---	71,182	71,182	20.3%	44,630	159.5%
Hancock	704	13,067	88,084	101,151	228,111	---	228,111	125.5%	423,042	53.9%
Hanley Falls	302	74,092	73,337	147,429	131,407	60,837	192,244	30.4%	388,589	49.5%
Hanover	2,582	79,807	813,077	892,884	865,091	865,091	989,486	10.8%	1,071,034	92.4%
Hanska	410	173,663	153,095	326,758	214,265	55,161	269,426	-17.5%	226,391	119.0%
Harmony	1,118	319,220	414,829	734,049	300,000	373,081	673,081	-8.3%	1,005,198	67.0%
Harris	1,279	6,000	204,000	210,000	6,000	268,018	274,018	30.5%	418,100	65.5%
Hartland	267	143,205	62,958	206,163	132,449	85,003	217,452	5.5%	158,929	136.8%
Hastings	22,439	4,449,435	2,750,381	7,199,816	5,893,223	866,262	6,759,485	-6.1%	12,338,953	54.8%
Hayfield	1,338	349,122	98,857	447,979	450,367	55,282	505,649	12.9%	760,661	66.5%
Hector	1,157	331,337	(3,821)	327,516	279,395	---	279,395	-14.7%	800,731	34.9%
Henderson	946	---	(135,127)	(135,127)	---	(120,422)	(120,422)	10.9%	541,730	-22.2%
Hendricks	695	61,994	478,843	540,837	119,026	498,093	617,119	14.1%	443,498	139.1%
Henning	825	---	531,481	531,481	88,606	499,904	588,510	10.7%	422,476	139.3%
Herman	420	96,357	143,785	240,142	---	215,447	215,447	-10.3%	746,857	28.8%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hermantown	9,269	1,353,500	280,525	1,634,025	1,404,324	416,070	1,820,394	11.4%	3,713,612	49.0%
Heron Lake	759	---	400,175	400,175	---	878,128	878,128	119.4%	561,865	156.3%
Hibbing	16,170	7,414,698	2,739,268	10,153,966	7,999,986	2,783,236	10,783,222	6.2%	15,352,654	70.2%
Hills	540	815,060	(132,387)	682,673	1,515,090	(771,324)	743,766	8.9%	240,360	309.4%
Hilltop	790	1,472,270	22,810	1,495,080	1,547,302	22,810	1,570,112	5.0%	578,761	271.3%
Hinckley	1,435	---	1,942,393	1,942,393	---	1,424,220	1,424,220	-26.7%	1,217,671	117.0%
Hitterdal	177	43,802	236,130	279,932	---	141,618	141,618	-49.4%	154,385	91.7%
Hoffman	643	---	210,167	210,167	---	223,051	223,051	6.1%	300,038	74.3%
Holdingford	768	---	449,164	449,164	---	491,974	491,974	9.3%	32,4993	151.4%
Hopkins	17,526	73,489	4,811,521	4,885,010	73,487	4,301,472	4,374,959	-10.4%	12,160,437	36.0%
Houston	1,003	---	399,386	399,386	---	305,222	305,222	-23.6%	787,030	38.8%
Howard Lake	1,994	724,704	781,831	1,506,535	832,100	738,251	1,570,351	4.2%	1,348,308	116.5%
Hoyt Lakes	1,845	523,945	959,902	1,483,847	574,856	896,911	1,471,767	-0.8%	2,918,062	50.4%
Hugo	12,022	3,338,010	---	3,338,010	3,513,652	---	3,513,652	5.3%	3,497,182	100.5%
Hutchinson	14,021	5,987,292	318,013	6,305,305	5,404,177	642,336	6,046,513	-4.1%	12,260,187	49.3%
Independence	3,729	---	519,156	519,156	---	1,128,309	1,128,309	117.3%	2,445,909	46.1%
International Falls	6,283	---	4,549,380	4,549,380	---	5,414,397	5,414,397	19.0%	6,575,563	82.3%
Inver Grove Heights	33,608	4,720,678	---	4,720,678	6,126,126	---	6,126,126	29.8%	17,212,879	35.6%
Isanti	5,485	218,166	1,311,900	1,530,066	202,416	1,669,433	1,871,849	22.3%	2,409,622	77.7%
Ivanhoe	616	106,340	249,181	355,521	100,200	333,083	433,283	21.9%	893,287	48.5%
Jackson	3,450	2,227,874	816,386	3,044,260	2,474,889	1,346,823	3,821,712	25.5%	2,345,567	162.9%
Janesville	2,204	592,622	154,610	747,232	592,712	180,592	773,304	3.5%	1,320,024	58.6%
Jasper	573	---	491,291	491,291	---	532,787	532,787	8.4%	396,606	134.3%
Jeffers	350	226,606	31,841	258,447	226,623	38,761	265,384	2.7%	539,524	49.2%
Jordan	5,316	1,186,635	141,258	1,327,893	1,015,043	143,211	1,158,254	-12.8%	2,603,618	44.5%
Kimstad	719	721,651	163,102	884,753	534,155	118,521	652,676	-26.2%	634,607	102.8%
Kisota	676	---	20,097	20,097	55,108	---	55,108	174.2%	240,128	22.9%
Kasson	5,520	1,000,000	477,588	1,477,588	1,000,000	731,559	1,731,559	17.2%	2,605,472	66.5%
Kellogg	477	---	172,438	172,438	68,932	174,522	243,454	41.2%	237,190	102.6%
Kennedy	213	122,132	---	122,132	172,152	---	172,152	41.0%	246,637	69.8%
Kenyon	1,704	---	1,251,458	1,251,458	---	686,651	686,651	-45.1%	1,348,234	50.9%
Kimball	702	299,834	420,269	720,103	228,698	435,201	663,899	-7.8%	624,704	106.3%
La Crescent	5,157	376,424	49,049	425,473	959,866	(1,861)	958,005	125.2%	2,172,466	44.1%
Lake Benton	670	17,394	911,401	928,795	17,394	904,113	921,507	-0.8%	469,853	196.1%
Lake City	5,317	660,426	900,574	1,561,000	1,033,010	1,017,740	2,050,750	31.4%	3,970,787	51.6%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Lake Crystal	2,586	970,000	1,107,149	2,077,149	502,045	2,432,886	2,934,931	41.3%	1,647,116	178.2%
Lake Elmo	8,182	1,768,505	(422,719)	1,345,786	1,251,127	239,039	1,490,166	10.7%	2,546,639	58.5%
Lake Wilson	252	276,403	---	276,403	305,138	---	305,138	10.4%	129,878	234.9%
Lakefield	1,684	876,678	2,053,287	2,929,965	932,341	1,318,085	2,250,426	-23.2%	967,935	232.5%
Lakeville	53,829	11,948,404	---	11,948,404	12,781,892	---	12,781,892	7.0%	20,225,667	63.2%
Lamberton	805	305,000	540,777	845,777	305,000	501,561	806,561	-4.6%	579,825	139.1%
Lancaster [32]	331	---	---	---	15,621	225,074	240,695	---	136,954	175.7%
Lanesboro	749	326,111	187,730	513,841	353,050	178,540	531,590	3.5%	831,564	63.9%
Lauderdale	2,316	---	651,616	651,616	---	581,673	581,673	-10.7%	1,033,289	56.3%
Le Center	2,370	59,707	329,732	389,439	141,595	801,511	943,106	142.2%	1,360,111	69.3%
Le Sueur	4,302	493,812	582,257	1,076,069	465,045	1,012,477	1,477,522	37.3%	3,460,683	42.7%
Leroy	902	200,662	302,355	503,017	231,299	380,912	612,211	21.7%	468,942	130.6%
Lewiston	1,490	210,000	479,757	689,757	147,624	732,966	880,590	27.7%	752,675	117.0%
Lewisville	246	---	108,007	108,007	---	184,824	184,824	71.1%	252,770	73.1%
Lexington	1,997	---	355,755	355,755	---	523,211	523,211	47.1%	1,320,101	39.6%
Lindstrom	3,991	567,705	462,141	1,029,846	695,369	306,720	1,002,089	-2.7%	1,511,926	66.3%
Lino Lakes	19,851	5,419,610	---	5,419,610	5,457,227	---	5,457,227	0.7%	15,906,084	34.3%
Lismore [31]	214	91,630	17,897	109,527	---	---	---	-100.0%	163,798	---
Litchfield	6,871	66,747	1,832,732	1,899,479	49,213	2,250,224	2,299,437	21.1%	4,415,832	52.1%
Little Canada	10,157	1,345,405	---	1,345,405	1,474,023	(1,351)	1,472,672	9.5%	3,781,653	38.9%
Little Falls	8,427	1,250,037	1,357,736	2,607,773	1,181,434	1,500,214	2,681,648	2.8%	5,466,249	49.1%
Littlefork	703	---	342,529	342,529	---	348,570	348,570	1.8%	531,605	65.6%
Long Lake	1,725	15,695	1,150,792	1,166,487	8,185	1,179,057	1,187,242	1.8%	1,642,283	72.3%
Long Prairie	3,043	538,000	210,302	748,302	553,000	202,800	735,800	-1.7%	1,649,431	44.6%
Lonsdale	2,819	2,137,504	173,315	2,310,819	1,569,418	906,219	2,475,637	7.1%	1,937,770	127.8%
Lucean [31]	205	---	112,567	112,567	---	---	---	-100.0%	145,097	---
Luverne	4,593	1,537,935	26,977	1,564,912	1,240,472	318,566	1,559,038	-0.4%	4,080,175	38.2%
Lynd	396	---	124,908	124,908	---	183,777	183,777	47.1%	134,857	136.3%
Madelia	2,283	363,935	210,953	574,888	528,535	326,605	855,140	48.7%	1,626,729	52.6%
Madison	1,681	668,000	461,650	1,129,650	732,352	832,350	1,564,702	38.5%	1,949,123	80.3%
Madison Lake	935	686,391	226,734	913,125	906,149	251,249	1,157,398	26.8%	478,647	241.8%
Mahnomen	1,171	---	663,498	663,498	15,000	741,042	756,042	13.9%	684,030	110.5%
Mahtomedi	8,005	2,421,088	760,873	3,181,961	2,988,653	960,661	3,949,314	24.1%	2,825,013	139.8%
Mankato	36,240	13,993,474	615,410	14,608,884	14,796,054	1,610	14,797,664	1.3%	22,575,934	65.5%
Mantorville	1,186	---	150,928	150,928	---	535,801	535,801	255.0%	531,450	100.8%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Maple Grove	59,458	291,775	20,836,255	21,128,030	---	25,473,090	25,473,090	20.6%	31,609,252	80.6%
Maple Lake	1,987	1,433,235	46,614	1,479,849	961,266	613,250	1,574,516	6.4%	1,089,443	144.5%
Maple Plain	1,961	946,926	---	946,926	123,525	963,560	1,087,085	14.8%	1,578,387	68.9%
Mapleton	1,640	643,835	532,585	1,176,420	580,633	317,829	898,462	-23.6%	1,149,628	78.2%
Maplewood	36,663	6,303,674	97,864	6,401,538	---	7,240,924	7,240,924	13.1%	18,725,616	38.7%
Marshall	13,040	13,819,857	1,355,507	15,175,364	9,977,065	5,511,414	15,488,479	2.1%	10,888,232	142.2%
Mayer	1,842	254,317	580,053	834,370	28,070	1,168,643	1,196,713	43.4%	910,659	131.4%
Maynard	361	30,000	183,004	213,004	30,000	213,258	243,258	14.2%	318,846	76.3%
Mazepa	783	133,096	371,536	504,632	162,917	379,914	542,831	7.6%	468,280	115.9%
Medford	1,159	---	50,065	50,065	---	22,924	22,924	-54.2%	605,309	3.8%
Medina	4,911	2,994,207	338,725	3,332,932	2,873,296	338,216	3,211,512	-3.6%	3,543,000	90.6%
Melrose	3,306	682,622	177,492	860,114	758,144	(43,576)	714,568	-16.9%	1,738,275	41.1%
Menasha	1,231	91,508	389,073	480,581	86,813	508,405	595,218	23.9%	594,656	100.1%
Mendota Heights	11,752	2,492,339	2,939,636	5,431,975	3,175,319	3,148,670	6,323,989	16.4%	8,163,440	77.5%
Mentor	126	59,289	149,331	208,620	58,349	82,357	140,706	-32.6%	167,625	83.9%
Middle River	327	57,884	70,021	127,905	51,137	83,412	134,549	5.2%	231,329	58.2%
Milaca	2,775	365,583	835,696	1,201,279	256,467	969,019	1,225,486	2.0%	1,487,383	85.3%
Milan	292	135,672	433,040	568,712	132,574	461,969	594,543	4.5%	202,785	293.2%
Milroy	249	99,834	94,198	194,032	128,753	96,038	224,791	15.9%	192,658	116.7%
Miltona	333	130,283	32,998	163,281	---	373,771	373,771	128.9%	253,759	147.3%
Minneapolis	388,020	---	130,202,000	130,202,000	---	133,081,000	133,081,000	2.2%	565,717,000	23.5%
Minnesota	1,398	549,050	---	549,050	535,588	---	535,588	-2.5%	824,763	64.9%
Minnesota Lake	656	204,133	---	204,133	140,719	---	140,719	-31.1%	412,295	34.1%
Minnetonka	51,499	852,802	9,687,473	10,540,275	967,437	10,817,457	11,784,894	11.8%	31,574,508	37.3%
Minnetrista	6,234	1,771,897	---	1,771,897	---	4,474,254	4,474,254	152.5%	4,152,216	107.8%
Montevideo	5,467	976,856	511,116	1,487,972	1,011,962	31,388	1,553,350	4.4%	3,362,385	46.2%
Montgomery	3,246	200,025	(404,989)	(204,964)	203,002	(238,003)	(35,001)	82.9%	2,298,633	-1.5%
Monticello	11,253	---	19,960,536	19,960,536	5,735,355	6,950,172	12,685,527	-36.4%	8,950,308	141.7%
Montrose	2,438	132,967	453,523	586,490	64,220	560,166	624,386	6.5%	923,092	67.6%
Moonhead	35,853	4,990,548	10,091,815	15,082,363	---	16,453,017	16,453,017	9.1%	24,702,631	66.6%
Moose Lake	2,258	---	484,751	484,751	---	517,008	517,008	6.7%	1,192,330	43.4%
Mora	3,699	---	928,145	928,145	---	1,056,809	1,056,809	13.9%	2,147,521	49.2%
Morgan	852	600,000	138,047	738,047	600,000	279,285	879,285	19.1%	722,806	121.6%
Morris	5,223	2,393,205	250,782	2,643,987	2,282,070	204,394	2,486,464	-6.0%	3,422,291	72.7%
Morton	420	510,000	17,460	527,460	510,000	67,899	577,899	9.6%	433,029	133.5%

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**Table 19
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Unreserved Fund Balance as a Percent of Total Current Expenditures by City**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mound	9,753	566,449	2,425,530	2,991,979	438,544	1,942,911	2,381,455	-20.4%	5,727,197	41.6%
Mounds View	12,634	---	11,222,106	11,222,106	---	11,744,004	11,744,004	4.7%	5,906,610	198.8%
Mountain Iron	2,816	1,158,955	656,447	1,815,402	1,428,799	27,637	1,456,436	-19.8%	2,910,721	50.0%
Mountain Lake	2,038	532,380	1,395,646	1,928,026	497,984	1,569,525	2,067,509	7.2%	1,425,874	145.0%
New Brighton	22,391	4,758,287	---	4,758,287	5,515,202	---	5,515,202	15.9%	16,909,693	32.6%
New Hope [99]	20,824	4,225,178	4,388,124	8,613,302	---	---	---	-100.0%	---	---
New London	1,185	328,764	192,317	521,081	290,553	221,328	511,881	-1.8%	713,334	71.8%
New Prague	7,003	2,458,269	1,386,254	3,844,523	2,515,400	1,745,312	4,260,712	10.8%	3,716,676	114.6%
New Richland	1,154	797,847	1,551	799,398	829,376	102,496	931,872	16.6%	654,500	142.4%
New Ulm	13,568	4,840,981	2,744,941	7,585,922	5,874,339	3,588,935	9,463,274	24.7%	10,297,929	91.9%
Newfoldsen [32]	362	---	---	---	21,847	112,598	134,445	---	207,939	64.7%
Newport	3,534	992,744	65,445	1,058,189	1,113,012	73,884	1,186,896	12.2%	2,333,852	50.9%
Nicollet	1,000	---	318,710	318,710	---	369,964	369,964	16.1%	268,964	137.6%
North Branch	10,462	2,031,913	(481,468)	1,550,445	2,182,361	(430,985)	1,751,376	13.0%	5,175,626	33.8%
North Mankato	12,935	2,206,780	18,046	2,224,826	1,928,213	82,564	2,010,777	-9.6%	5,795,169	34.7%
North Oaks	4,554	532,437	1,115,089	1,647,526	566,687	1,334,768	1,901,455	15.4%	2,184,063	87.1%
North St. Paul	11,695	1,946,169	(1,338,275)	607,894	1,881,433	(1,396,130)	485,303	-20.2%	4,771,340	10.2%
Northfield	19,859	4,018,406	4,615,110	8,633,516	5,027,883	3,873,751	8,901,634	3.1%	11,180,779	79.6%
Northome	236	---	395,411	395,411	---	517,075	517,075	30.8%	401,198	128.9%
Norwood Young America	3,626	---	317,917	317,917	---	566,356	566,356	78.1%	1,602,142	35.3%
Oak Grove	8,433	1,297,532	2,363,790	3,661,322	1,457,428	2,662,646	4,120,074	12.5%	3,459,323	119.1%
Oak Park Heights	4,751	2,157,959	230,869	2,388,828	2,576,960	39,620	2,616,580	9.3%	2,792,946	93.7%
Oakdale	27,518	9,213,499	1,771,126	10,984,625	10,332,343	693,289	11,025,632	0.4%	11,799,113	93.4%
Ogilvie	477	---	168,211	168,211	---	169,847	169,847	1.0%	228,947	74.2%
Olivia	2,559	1,604,320	255,522	1,859,842	1,752,651	143,781	1,896,432	2.0%	1,729,390	109.7%
Ormsby	144	---	149,393	149,393	---	148,198	148,198	-0.8%	65,557	226.1%
Orono	7,841	3,025,242	2,766,978	5,792,220	3,111,061	3,563,304	6,674,365	15.2%	5,519,567	120.9%
Oronoco	1,049	---	411,077	411,077	10,569	254,616	265,185	-35.5%	408,293	64.9%
Ort	236	---	784,283	784,283	---	313,680	313,680	-60.0%	324,166	96.8%
Oslo	326	---	304,955	304,955	10,255	307,381	317,636	4.2%	224,406	141.5%
Osseo	2,479	1,987,900	---	1,987,900	2,055,532	---	2,055,532	3.4%	1,500,977	136.9%
Ossego	12,499	3,435,594	604,981	4,040,575	3,658,749	644,748	4,303,497	6.5%	3,476,366	123.8%
Ottertail	490	---	382,394	382,394	521,083	---	521,083	36.3%	372,214	140.0%
Owatonna	25,090	---	5,425,710	5,425,710	---	6,999,809	6,999,809	29.0%	17,099,850	40.9%
Park Rapids	3,508	771,135	787,061	1,558,196	627,367	1,104,726	1,732,093	11.2%	2,799,430	61.9%

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Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Parkers Prairie	1,031	284,310	116,612	400,922	292,181	134,897	427,078	6.5%	587,835	72.7%
Paynesville	2,299	1,411,761	718,307	2,130,068	928,588	898,535	1,827,123	-14.2%	1,458,607	125.3%
Pelican Rapids	2,423	---	840,154	840,154	---	930,724	930,724	10.8%	1,574,288	59.1%
Pemock	494	47,863	78,372	126,235	40,000	172,722	212,722	68.5%	151,489	140.4%
Pequot Lakes	1,994	917,824	221,366	1,139,190	970,233	341,701	1,311,934	15.2%	1,463,865	89.6%
Perham	2,755	210,653	590,691	801,344	305,509	828,192	1,133,701	41.5%	2,367,293	47.9%
Phillager	489	75,237	278,174	353,411	15,708	329,993	345,701	-2.2%	803,081	43.0%
Pine City	3,275	---	1,188,526	1,188,526	---	865,797	865,797	-27.2%	1,922,297	45.0%
Pine Island	3,304	236,496	181,394	417,890	212,426	258,306	470,732	12.6%	1,618,524	29.1%
Pipestone	4,333	736,136	1,015,592	1,751,728	1,294,196	---	1,294,196	-26.1%	3,341,612	38.7%
Plainview	3,405	580,847	611,487	1,192,334	694,594	700,977	1,395,571	17.0%	2,010,504	69.4%
Plato	313	167,544	566,385	733,929	115,867	540,237	656,104	-10.6%	212,165	309.2%
Plummer	250	172,036	262,915	434,951	113,870	266,022	379,892	-12.7%	157,817	240.7%
Plymouth	71,147	13,236,998	---	13,236,998	10,931,339	3,638,026	14,569,365	10.1%	35,601,418	40.9%
Preston	1,390	536,166	301,288	837,454	1,478,205	762,680	762,680	-8.9%	1,022,697	74.6%
Princeton	4,517	1,398,915	535,417	1,934,332	250,000	4,299	1,892,460	-2.2%	3,288,328	57.6%
Prinsburg	464	---	235,308	235,308	6,248,530	---	254,299	8.1%	192,162	132.3%
Prior Lake	22,111	7,638,988	---	7,638,988	328,640	240,821	6,248,530	-18.2%	9,532,579	65.5%
Proctor	2,845	330,061	180,459	510,520	---	---	569,461	11.5%	1,876,947	30.3%
Racine	403	---	161,904	161,904	---	179,415	179,415	10.8%	102,564	174.9%
Ramsey	22,408	5,989,417	5,384,657	11,374,074	8,988,556	4,908,334	13,896,890	22.2%	10,503,502	132.3%
Ranier	171	---	758,252	758,252	---	102,574	102,574	-86.5%	120,605	85.0%
Red Wing	16,338	11,694,237	(394,944)	11,299,293	10,103,532	3,745,001	13,848,533	22.6%	16,705,044	82.9%
Redwood Falls	5,271	1,772,404	(497,285)	1,275,119	2,153,793	355,854	2,509,647	96.8%	4,658,862	53.9%
Renville	1,266	1,089,507	27,341	1,116,848	1,093,658	135,846	1,229,504	10.1%	798,406	154.0%
Revere	94	20,000	16,864	36,864	20,000	11,549	31,549	-14.4%	47,345	66.6%
Richfield	33,107	6,593,944	10,286,305	16,880,249	6,649,555	10,447,959	17,097,514	1.3%	27,148,350	63.0%
Richmond	1,325	146,321	191,070	337,391	236,183	319,353	555,536	64.7%	1,119,251	49.6%
Robbinsdale	13,551	7,474,402	(1,419,300)	6,055,102	7,207,003	(1,815,874)	5,391,129	-11.0%	8,786,178	61.4%
Rochester	100,845	8,410,753	17,520,198	25,930,951	8,801,887	20,141,647	28,943,534	11.6%	72,541,077	39.9%
Roskford	4,014	---	1,620,123	1,620,123	253,825	1,101,708	1,355,533	-16.3%	1,881,361	72.1%
Roskville	2,663	480,416	1,152,546	1,632,962	802,704	311,865	1,114,569	-31.7%	931,398	119.7%
Rogers	6,971	6,209	1,495,806	1,502,015	13,004	(852,502)	(839,498)	-155.9%	5,364,100	-15.7%
Rollingstone	641	180,732	48,469	229,201	172,408	45,413	217,821	-5.0%	207,505	105.0%
Roseau	2,869	---	1,384,229	1,384,229	---	1,118,706	1,118,706	-19.2%	2,456,451	45.5%

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		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Rosemount	20,917	5,482,404	(2,721,328)	2,761,076	6,505,440	(3,247,140)	3,258,300	18.0%	8,909,096	36.6%
Roseville	34,099	2,280,555	3,228,407	5,508,962	261,012	4,522,518	4,783,530	-13.2%	17,302,519	27.6%
Rush City	3,048	---	483,980	483,980	---	194,827	194,827	-59.7%	1,222,618	15.9%
Rushford	1,777	555,760	493,677	1,049,437	639,596	712,083	1,351,679	28.8%	1,712,085	78.9%
Rushmore	363	181,913	47,892	229,805	180,412	52,361	232,773	1.3%	207,715	112.1%
Russell	339	45,096	182,112	227,208	49,133	164,383	213,516	-6.0%	191,102	111.7%
Ruthon	247	---	338,669	338,669	---	394,892	394,892	16.6%	135,766	290.9%
Sacred Heart	510	---	398,415	398,415	---	303,844	303,844	-23.7%	406,047	74.8%
Sanborn	401	454,000	129,258	583,258	454,000	197,176	651,176	11.6%	166,663	390.7%
Sandstone	2,497	---	443,446	443,446	---	433,413	433,413	-2.3%	1,130,217	38.3%
Sarell	14,259	5,552,877	1,974,002	7,526,879	3,253,825	2,111,502	5,365,327	-28.7%	4,350,028	123.3%
Sauk Centre	4,210	464,118	1,970,252	2,434,370	531,397	2,490,488	3,021,885	24.1%	2,886,738	104.7%
Sauk Rapids	12,885	3,567,809	20,060	3,387,869	6,519,657	---	6,519,657	92.4%	4,982,976	130.8%
Savage	25,293	3,459,550	846,174	4,305,724	3,790,828	1,945,184	5,736,012	33.2%	11,122,664	51.6%
Scandia [32]	4,210	---	---	---	---	294,658	294,658	---	1,548,614	19.0%
Scanton	850	141,340	181,488	322,828	102,311	237,476	339,787	5.3%	447,460	75.9%
Sebekka	677	---	367,407	367,407	---	432,769	432,769	17.8%	545,015	79.4%
Shakopee	32,567	---	8,354,477	8,354,477	---	8,890,438	8,890,438	6.4%	19,242,972	46.2%
Sherburn	1,016	628,402	270,811	899,213	670,402	203,103	873,505	-2.9%	669,015	130.6%
Shoreview	26,159	3,940,640	---	3,940,640	4,316,191	---	4,316,191	9.5%	11,674,790	37.0%
Shorewood	7,611	3,383,906	---	3,383,906	3,761,509	---	3,761,509	11.2%	3,426,425	109.8%
Silver Bay	1,993	517,797	943,011	1,460,808	643,539	927,048	1,570,587	7.3%	2,197,899	71.5%
Silver Lake	810	184,498	91,278	275,776	171,625	143,215	314,840	14.2%	687,441	45.8%
Skyline	297	---	470,377	470,377	---	472,640	472,640	0.5%	69,545	679.6%
Sleepy Eye	3,581	2,117,619	1,674,490	3,792,109	2,117,619	210,750	2,328,369	-38.6%	2,181,048	106.8%
South Haven	208	79,248	48,155	127,403	79,442	62,538	141,980	11.4%	244,440	58.1%
South St. Paul	20,135	103,480	2,304,505	2,407,985	296,317	1,842,512	1,842,512	-23.5%	14,777,368	12.5%
Spicer	1,156	487,620	389,724	877,344	431,950	327,246	759,196	-13.5%	1,794,257	42.3%
Spring Grove	1,288	---	645,044	645,044	---	780,129	780,129	20.9%	1,194,370	65.3%
Spring Lake Park	6,690	1,103,303	247,918	1,351,221	1,399,867	163,013	1,562,880	15.7%	4,024,356	38.8%
Spring Park	1,926	1,134,650	7,558	1,142,208	1,777,675	---	1,777,675	55.6%	1,204,025	147.6%
Spring Valley	2,561	400,000	1,116,365	1,516,365	---	1,302,963	1,302,963	-14.1%	1,621,239	80.4%
Springfield	2,230	832,277	1,018,521	1,850,798	819,827	1,002,998	1,822,825	-1.5%	1,761,983	103.5%
St. Anthony	8,500	1,474,911	5,098,439	6,573,350	1,666,318	5,375,763	7,042,081	7.1%	9,074,915	77.6%
St. Augusta	3,178	---	291,302	291,302	---	1,068,435	1,068,435	266.8%	703,108	152.0%

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
St. Bonifacius	2,360	311,098	473,336	784,434	359,339	422,527	781,866	-0.3%	1,050,782	74.4%
St. Charles	3,569	---	632,016	632,016	---	503,562	503,562	-20.3%	1,711,186	29.4%
St. Clair	789	462,620	372,576	835,196	493,439	556,235	1,049,674	25.7%	332,839	315.4%
St. Cloud	65,246	14,149,188	12,239,041	26,388,229	11,603,460	12,455,141	24,038,601	-8.9%	46,823,567	51.3%
St. Francis	7,473	---	1,317,652	1,317,652	---	1,708,784	1,708,784	29.7%	2,807,398	60.9%
St. Hilaire	275	10,015	94,462	104,477	14,639	115,116	129,755	24.2%	140,689	92.2%
St. James	4,625	1,349,028	417,170	1,766,198	1,614,190	401,126	2,015,316	14.1%	3,339,098	60.4%
St. Joseph	6,066	486,561	889,533	1,376,094	1,038,149	755,193	1,793,342	30.3%	2,408,348	74.5%
St. Louis Park	45,216	16,513,343	3,346,782	19,860,125	15,953,414	3,596,983	19,550,397	-1.6%	35,889,800	54.5%
St. Michael	14,883	2,324,119	(365,954)	1,958,165	2,409,718	(305,995)	2,103,723	7.4%	5,615,691	37.5%
St. Paul	287,669	33,697,416	36,056,862	69,754,278	39,296,114	27,152,911	66,449,025	-4.7%	303,885,014	21.9%
St. Paul Park	5,344	---	1,415,749	1,415,749	---	1,128,665	1,128,665	-20.3%	2,526,142	44.7%
St. Peter	10,966	57,201	2,783,732	2,840,933	---	3,293,549	3,293,549	15.9%	7,103,860	46.4%
Stacy [32]	1,378	---	---	---	8,900	368,772	377,672	---	731,890	51.6%
Staples	3,146	193,000	1,644,351	1,837,351	193,000	1,476,041	1,669,041	-9.2%	1,759,772	94.8%
Stephen [32]	704	---	---	---	203,062	44,096	247,158	---	432,760	57.1%
Stewart	534	---	---	---	---	752,654	752,654	---	456,522	164.9%
Stewartville	5,784	344,437	901,449	1,245,886	661,224	820,206	1,481,430	18.9%	1,953,429	75.8%
Stillwater	18,112	708,088	4,876,641	5,584,729	799,660	5,100,630	5,900,290	5.7%	12,153,153	48.5%
Stockton	766	---	335,436	335,436	258,328	234,196	492,524	46.8%	205,695	239.4%
Storden	247	---	153,000	153,000	3,949	100,270	104,219	-31.9%	158,305	65.8%
Surgeon Lake	385	---	114,852	114,852	155,382	152,866	308,248	168.4%	454,056	67.9%
Thief River Falls	8,515	705,000	2,521,492	3,226,492	705,000	3,076,749	3,781,749	17.2%	6,023,758	62.8%
Thomson	167	25,358	79,013	104,371	---	77,276	77,276	-26.0%	48,647	158.9%
Tower	499	223,175	329,588	552,763	265,703	392,743	658,446	19.1%	825,191	79.8%
Tracy	2,153	1,270,082	---	1,270,082	2,275,314	---	2,275,314	79.1%	1,837,229	123.8%
Trimont	697	311,667	295,035	606,702	325,302	308,788	634,090	4.5%	567,263	111.8%
Truman	1,175	479,730	349,179	828,909	482,348	338,874	821,222	-0.9%	694,382	118.3%
Twin Valley	795	---	559,474	559,474	---	540,249	540,249	-3.4%	953,176	56.7%
Two Harbors	3,696	101,198	1,329,439	1,430,637	---	1,570,775	1,570,775	9.8%	3,425,106	45.9%
Tyler	1,196	47,149	689,719	736,868	47,149	636,711	683,860	-7.2%	744,176	91.9%
Ulen	539	4,873	219,233	224,106	6,563	364,015	370,578	65.4%	156,457	236.9%
Underwood	338	40,891	133,933	174,824	100,650	107,296	207,946	18.9%	232,943	89.3%
Upsala	423	225,000	279,844	504,844	228,557	336,208	564,765	11.9%	207,810	271.8%
Vadnais Heights	13,038	2,819,189	17,978	2,837,167	2,919,432	---	2,919,432	2.9%	4,210,793	69.3%

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**Table 19
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Unreserved Fund Balance as a Percent of Total Current Expenditures by City**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Vegas	330	---	145,183	145,183	---	154,203	154,203	6.2%	137,497	112.2%
Vendale	555	313,000	228,403	541,403	334,000	229,196	563,196	4.0%	512,167	110.0%
Vernon Center	332	255,928	---	255,928	133,060	---	133,060	-48.0%	240,162	55.4%
Vesta	319	172,217	66,316	238,533	171,606	53,973	225,579	-5.4%	178,552	126.3%
Victoria	6,330	14,392	1,751,171	1,765,563	25,282	2,043,349	2,068,631	17.2%	3,378,626	61.2%
Viking [32]	78	---	---	---	---	99,971	99,971	---	177,029	56.5%
Virginia	8,732	6,725,000	5,186,695	11,911,695	7,200,000	4,338,017	11,538,017	-3.1%	9,998,893	115.4%
Wabasha	2,691	2,055,649	225,544	2,281,193	2,056,384	(468,537)	1,587,847	-30.4%	2,229,527	71.2%
Wabasso	648	110,000	44,508	154,508	110,000	61,016	171,016	10.7%	686,785	24.9%
Waconia	9,701	---	4,701,996	4,701,996	35,178	4,568,466	4,603,644	-2.1%	5,536,428	83.2%
Wadena	4,199	190,477	639,424	829,901	216,563	803,290	1,019,853	22.9%	2,918,203	34.9%
Waite Park	6,729	6,471,743	---	6,471,743	8,436,499	---	8,436,499	30.4%	4,615,294	182.8%
Walnut Grove	693	73,710	275,582	349,292	92,085	398,342	490,427	40.4%	332,851	147.3%
Wanamingo	1,053	---	353,824	353,824	---	337,840	337,840	-4.5%	633,075	53.4%
Warren	1,672	---	162,629	162,629	---	284,914	284,914	75.2%	1,032,656	27.6%
Warrond	1,722	---	2,046,578	2,046,578	---	2,393,750	2,393,750	17.0%	1,925,239	124.3%
Waseca	9,827	3,557,345	156,311	3,713,656	2,548,931	569,543	3,118,474	-16.0%	6,090,184	51.2%
Watertown	4,216	575,959	392,566	968,525	162,046	1,068,157	1,230,203	27.0%	2,050,275	60.0%
Waterville	1,862	532,684	728,877	1,261,561	537,483	834,750	1,372,233	8.8%	873,838	157.0%
Wayzata	4,145	1,417,543	---	1,417,543	1,399,976	---	1,399,976	-1.2%	3,889,561	36.0%
Welcome	678	486,739	298,851	785,590	509,570	627,865	1,137,435	44.8%	586,103	194.1%
Wells	2,491	897,966	561,580	1,459,546	833,934	374,159	1,208,093	-17.2%	2,336,323	51.7%
West St. Paul	18,914	5,435,675	2,596,664	8,032,339	6,154,987	2,584,804	8,739,791	8.8%	10,924,936	80.0%
Westbrook	699	226,313	49,405	275,718	221,352	31,628	252,980	-8.2%	502,230	50.4%
White Bear Lake	24,776	2,500,000	826,145	3,326,145	2,710,000	451,129	3,161,129	-5.0%	7,893,405	40.0%
Willernie	566	---	471,341	471,341	---	427,641	427,641	-9.3%	302,733	141.3%
Williams [99]	203	---	25,972	25,972	---	---	---	-100.0%	---	---
Willmar	19,040	22,195,359	---	22,195,359	22,532,854	---	22,532,854	1.5%	11,731,998	192.1%
Willow River	398	---	232,608	232,608	---	247,236	247,236	6.3%	159,774	154.7%
Wilmont	313	330,293	(6,996)	323,297	293,414	74,103	367,517	13.7%	168,625	217.9%
Windom	4,422	557,576	1,876,474	2,434,050	799,102	2,370,691	3,169,793	30.2%	2,803,410	113.1%
Winger	183	70,926	---	70,926	79,003	351	79,354	11.9%	164,429	48.3%
Winnebago	1,398	623,753	103,537	727,290	742,047	22,558	764,605	5.1%	1,698,196	45.0%
Winona	27,458	5,393,400	(7,963)	5,385,437	5,096,783	(12,662)	5,984,121	11.1%	16,407,671	36.5%
Winsted	2,305	---	840,736	840,736	---	957,639	957,639	13.9%	2,183,247	43.9%

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**Table 19
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Unreserved Fund Balance as a Percent of Total Current Expenditures by City**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Wood Lake	406	---	268,712	268,712	15,000	238,140	-5.8%	258,583	97.9%	
Woodbury	57,279	10,244,018	2,802,405	13,046,423	10,582,290	3,437,847	7.5%	24,730,199	56.7%	
Worthington	11,379	1,891,824	---	1,891,824	1,881,217	(629,427)	-33.8%	7,631,326	16.4%	
Wrenshall	370	45,574	251,922	297,496	---	305,755	2.8%	106,850	286.2%	
Wykoff	416	175,845	6,966	182,811	79,212	73,183	-16.6%	250,615	60.8%	
Wyoming	3,734	---	684,363	684,363	413,017	139,357	-19.3%	1,765,116	31.3%	
Zimmerman	4,877	810,258	1,697,700	2,507,958	1,004,018	1,328,751	-7.0%	1,646,147	141.7%	
Zumbro Falls [31]	161	---	321,650	321,650	---	---	-100.0%	91,951	---	
Zumbrota	3,165	1,117,188	149,983	1,267,171	1,045,616	381,865	12.7%	1,931,145	73.9%	
State Total	4,145,780	\$761,800,989	\$722,736,911	\$1,484,537,900	\$768,342,052	\$738,810,691	1.5%	\$2,962,377,766	50.9%	

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Alexandria [99]	11,481	3,689,010	1,364,949	5,053,959	---	---	---	---	---	
New Hope [99]	20,824	4,225,178	4,388,124	8,613,302	---	---	---	---	---	
Williams [99]	203	---	25,972	25,972	---	---	---	---	---	
Bigelow	226	---	(149,635)	(149,635)	---	(121,265)	19.0%	103,358	-117.3%	
Fisher	387	---	(101,949)	(101,949)	---	(108,152)	-6.1%	192,753	-56.1%	
Henderson	946	---	(135,127)	(135,127)	---	(120,422)	10.9%	541,730	-22.2%	
Rogers	6,971	6,209	1,495,806	1,502,015	13,004	(839,498)	-155.9%	5,364,100	-15.7%	
Caledonia	2,923	84,825	(273,339)	(188,514)	---	(262,569)	-39.3%	1,776,732	-14.8%	
Buffalo	13,950	---	562,287	562,287	---	(566,749)	-200.8%	8,037,849	-7.1%	
Montgomery	3,246	200,025	(404,989)	(204,964)	203,002	(238,003)	82.9%	2,298,633	-1.5%	
Anoka	18,038	5,110,303	2,250,683	7,360,986	5,129,590	(5,242,399)	-101.5%	9,177,552	-1.2%	
Bird Island [31]	1,121	---	1,381,744	1,381,744	---	---	-100.0%	623,317	---	
Elgin [31]	982	39,797	217,265	257,062	---	---	-100.0%	570,713	---	
Lismore [31]	214	91,630	17,897	109,527	---	---	-100.0%	163,798	---	
Lucan [31]	205	---	112,567	112,567	---	---	-100.0%	145,097	---	
Zumbro Falls [31]	161	---	321,650	321,650	---	---	-100.0%	91,951	---	
Darwin	302	8,085	8,427	16,512	8,171	(6,556)	-90.2%	99,142	1.6%	
Medford	1,159	---	50,065	50,065	---	22,924	-54.2%	605,309	3.8%	
Greenwood	818	24,888	(1,787)	23,101	23,221	23,221	0.5%	570,661	4.1%	
Danvers	95	---	32,537	32,537	---	7,984	-75.5%	79,351	10.1%	
North St. Paul	11,695	1,946,169	(1,338,275)	607,894	1,881,433	(1,396,130)	-20.2%	4,771,340	10.2%	
Deer River	926	93,903	(80,982)	12,921	98,241	(12,495)	563.6%	786,768	10.9%	
South St. Paul	20,135	103,480	2,304,505	2,407,985	296,317	1,842,512	-23.5%	14,777,368	12.5%	
Baudette	1,059	---	278,790	278,790	---	208,574	-25.2%	1,349,708	15.5%	
Rush City	3,048	---	483,980	483,980	---	194,827	-59.7%	1,222,618	15.9%	
Worthington	11,379	1,891,824	---	1,891,824	1,881,217	(629,427)	-33.8%	7,631,326	16.4%	
Scandia [32]	4,210	---	---	---	---	294,658	---	1,548,614	19.0%	
Champion	23,990	2,684,708	928,357	3,613,065	2,726,407	949,960	1.8%	18,641,092	19.7%	
St. Paul	287,669	33,697,416	36,056,862	69,754,278	39,296,114	27,152,911	-4.7%	303,885,014	21.9%	
Kasota	676	---	20,097	20,097	55,108	---	174.2%	240,128	22.9%	
Cass Lake	813	---	(41,141)	(41,141)	---	222,761	641.5%	949,464	23.5%	

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

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Minneapolis	388,020	---	1,302,020,000	1,302,020,000	---	1,333,081,000	1,333,081,000	2.2%	566,717,000	23.5%	
Goodridge [32]	119	---	---	---	---	14,583	14,583	---	59,058	24.7%	
Wabasso	648	110,000	44,508	154,508	110,000	61,016	171,016	10.7%	686,785	24.9%	
Alton	2,937	289,778	---	289,778	306,524	---	306,524	5.8%	1,188,424	25.8%	
Fertile [32]	862	---	---	---	---	204,401	204,401	---	746,724	27.4%	
Warren	1,672	---	162,629	162,629	---	284,914	284,914	75.2%	1,032,656	27.6%	
Roseville	34,099	2,280,555	3,228,407	5,508,962	261,012	4,522,518	4,783,530	-13.2%	17,302,519	27.6%	
Goodview	3,288	---	116,384	116,384	---	390,627	390,627	235.6%	1,387,308	28.2%	
Corcoran	5,791	---	579,714	579,714	---	724,538	724,538	25.0%	2,572,442	28.2%	
Columbia Heights	18,124	3,796,284	(741,843)	3,054,441	5,081,997	(727,471)	4,354,526	42.6%	15,281,214	28.5%	
Bloomington	85,504	22,756,419	---	22,756,419	23,567,028	---	23,567,028	3.6%	82,354,165	28.6%	
Herman	420	96,357	143,785	240,142	---	215,447	215,447	-10.3%	746,857	28.8%	
Pine Island	3,304	236,496	181,394	417,890	212,426	258,306	470,732	12.6%	1,618,524	29.1%	
St. Charles	3,569	---	632,016	632,016	---	503,562	503,562	-20.3%	1,711,186	29.4%	
Proctor	2,845	330,061	180,459	510,520	328,640	240,821	569,461	11.5%	1,876,947	30.3%	
Aurora	1,717	322,096	---	322,096	451,735	---	451,735	40.2%	1,474,143	30.6%	
Adrian	1,226	---	415,165	415,165	---	282,038	282,038	-32.1%	907,474	31.1%	
Wyoming	3,734	---	684,363	684,363	413,017	139,357	552,374	-19.3%	1,765,116	31.3%	
Farmington	18,589	1,514,514	670,597	2,185,111	---	2,902,667	2,902,667	32.8%	8,956,485	32.4%	
Chaska	23,775	5,098,601	188,673	5,287,274	4,546,343	35,673	4,582,016	-13.3%	14,063,060	32.6%	
New Brighton	22,391	4,758,287	---	4,758,287	5,515,202	---	5,515,202	15.9%	16,909,693	32.6%	
Albertville	5,942	1,000,000	549,004	1,549,004	792,457	167,838	960,295	-38.0%	2,879,143	33.4%	
Dassel	1,333	232,994	271,494	504,488	---	297,738	297,738	-41.0%	890,515	33.4%	
North Branch	10,462	2,031,913	(481,468)	1,550,445	2,182,361	(430,985)	1,751,376	13.0%	5,175,626	33.8%	
Fridley	26,459	4,969,646	---	4,969,646	6,399,674	(3,756)	6,395,918	28.7%	18,796,704	34.0%	
Minnesota Lake	656	204,133	---	204,133	140,719	---	140,719	-31.1%	412,295	34.1%	
Lino Lakes	19,851	5,419,610	---	5,419,610	5,457,227	---	5,457,227	0.7%	15,906,084	34.3%	
Amandale	2,969	12,330	586,342	598,672	1,464	589,605	591,069	-1.3%	1,706,904	34.6%	
North Mankato	12,935	2,206,780	18,046	2,224,826	1,928,213	82,564	2,010,777	-9.6%	5,795,169	34.7%	
Hector	1,157	331,337	(3,821)	327,516	279,395	---	279,395	-14.7%	800,731	34.9%	
Wadena	4,199	190,477	639,424	829,901	216,563	803,290	1,019,853	22.9%	2,918,203	34.9%	

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

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
		---	275,282	275,282	---	342,940	342,940				
Fosston	1,522	---	275,282	275,282	---	342,940	342,940	24.6%	973,322	35.2%	
Norwood Young America	3,626	---	317,917	317,917	---	566,356	566,356	78.1%	1,602,142	35.3%	
Inver Grove Heights	33,608	4,720,678	---	4,720,678	6,126,126	---	6,126,126	29.8%	17,212,879	35.6%	
Hopkins	17,526	73,489	4,811,521	4,885,010	73,487	4,301,472	4,374,959	-10.4%	12,160,437	36.0%	
Wayzata	4,145	1,417,543	---	1,417,543	1,399,976	---	1,399,976	-1.2%	3,889,561	36.0%	
Winona	27,438	5,393,400	(7,963)	5,385,437	5,996,783	(12,662)	5,984,121	11.1%	16,407,671	36.5%	
Rosemount	20,917	5,482,404	(2,721,328)	2,761,076	6,505,440	(3,247,140)	3,258,300	18.0%	8,909,096	36.6%	
Shoreview	26,159	3,940,640	---	3,940,640	4,316,191	---	4,316,191	9.5%	11,674,790	37.0%	
East Bethel	12,124	---	1,375,217	1,375,217	---	1,386,743	1,386,743	0.8%	3,735,055	37.1%	
Albert Lea	18,125	3,949,798	710,373	4,660,171	3,870,874	1,109,314	4,980,188	6.9%	13,355,640	37.3%	
Minnertonka	51,499	852,802	9,687,473	10,540,275	967,437	10,817,457	11,784,894	11.8%	31,574,508	37.3%	
St. Michael	14,883	2,324,119	(365,954)	1,958,165	2,409,718	(305,995)	2,103,723	7.4%	5,615,691	37.5%	
Gilbert	1,764	---	887,929	887,929	---	823,766	823,766	-7.2%	2,187,644	37.7%	
Dundas	946	382,596	---	382,596	52,525	299,897	352,422	-7.9%	932,827	37.8%	
Belgrade	722	153,515	(8,828)	144,687	82,873	192,538	275,411	90.3%	728,037	37.8%	
Brooklyn Park	72,724	24,460	15,394,863	15,419,323	---	15,791,524	15,791,524	2.4%	41,418,003	38.1%	
Luverne	4,593	1,537,935	26,977	1,564,912	1,240,472	318,566	1,559,038	-0.4%	4,080,175	38.2%	
Sandstone	2,497	---	443,446	443,446	---	433,413	433,413	-2.3%	1,130,217	38.3%	
Maplewood	36,663	6,303,674	97,864	6,401,538	---	7,240,924	7,240,924	13.1%	18,725,616	38.7%	
Carver	2,807	---	578,755	578,755	---	636,496	636,496	10.0%	1,645,286	38.7%	
Pipestone	4,333	736,136	1,015,592	1,751,728	1,294,196	---	1,294,196	-26.1%	3,341,612	38.7%	
Houston	1,003	---	399,386	399,386	---	305,222	305,222	-23.6%	787,030	38.8%	
Spring Lake Park	6,690	1,103,303	247,918	1,351,221	1,399,867	163,013	1,562,880	15.7%	4,024,356	38.8%	
Little Canada	10,157	1,345,405	---	1,345,405	1,474,023	(1,351)	1,472,672	9.5%	3,781,653	38.9%	
Austin	23,671	4,375,000	1,724,026	6,099,026	4,630,000	948,648	5,578,648	-8.5%	14,182,105	39.3%	
Brainerd	13,959	3,020,929	2,512,109	5,533,038	2,954,060	2,166,077	5,120,137	-7.5%	12,923,750	39.6%	
Lexington	1,997	---	355,755	355,755	---	523,211	523,211	47.1%	1,320,101	39.6%	
Rochester	100,845	8,410,753	17,520,198	25,930,951	8,801,887	20,141,647	28,943,534	11.6%	72,541,077	39.9%	
White Bear Lake	24,776	2,500,000	826,145	3,326,145	2,710,000	45,129	3,161,129	-5.0%	7,893,405	40.0%	
Plymouth	71,147	13,236,998	---	13,236,998	10,931,339	3,638,026	14,569,365	10.1%	35,601,418	40.9%	
Owatonna	25,090	---	5,425,710	5,425,710	---	6,999,809	6,999,809	29.0%	17,099,850	40.9%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Melrose	3,306	682,622	177,492	860,114	758,144	(43,576)	714,568	1,738,275	41.1%	
Andover	30,598	4,818,109	(323,404)	4,494,705	5,367,289	(480,592)	4,886,697	11,764,935	41.5%	
Mound	9,753	566,449	2,425,530	2,991,979	438,544	1,942,911	2,381,455	5,727,197	41.6%	
Spicer	1,156	487,620	389,724	877,344	431,950	327,246	759,196	1,794,257	42.3%	
Le Sueur	4,302	493,812	582,257	1,076,069	465,045	1,012,477	1,477,522	3,460,683	42.7%	
Granite Falls	3,041	526,638	109,509	636,147	527,520	295,512	823,032	1,919,904	42.9%	
Pillager	489	75,237	278,174	353,411	15,708	329,993	345,701	803,081	43.0%	
Moose Lake	2,258	---	484,751	484,751	---	517,008	517,008	1,192,330	43.4%	
Winsted	2,305	---	840,736	840,736	---	957,639	957,639	2,183,247	43.9%	
La Crescent	5,157	376,424	49,049	425,473	959,866	(1,861)	958,005	2,172,466	44.1%	
Jordan	5,316	1,186,635	141,258	1,327,893	1,015,043	143,211	1,158,254	2,603,618	44.5%	
Long Prairie	3,043	538,000	210,302	748,302	533,000	202,800	735,800	1,649,431	44.6%	
St. Paul Park	5,344	---	1,415,749	1,415,749	---	1,128,665	1,128,665	2,526,142	44.7%	
Winebago	1,398	623,753	103,537	727,290	742,047	22,558	764,605	1,698,196	45.0%	
Pine City	3,275	---	1,188,526	1,188,526	---	865,797	865,797	1,922,297	45.0%	
Roseau	2,869	---	1,384,229	1,384,229	---	1,118,706	1,118,706	2,456,451	45.5%	
Brooten	646	103,624	88,908	192,532	67,759	113,557	181,316	396,019	45.8%	
Silver Lake	810	184,498	91,278	275,776	171,625	143,215	314,840	687,441	45.8%	
Two Harbors	3,696	101,198	1,329,439	1,430,637	---	1,570,775	1,570,775	3,425,106	45.9%	
Independence	3,729	---	519,156	519,156	---	1,128,309	1,128,309	2,445,909	46.1%	
Montevideo	5,467	976,856	511,116	1,487,972	1,011,962	541,388	1,553,350	3,362,385	46.2%	
Shakopee	32,567	---	8,354,477	8,354,477	---	8,890,438	8,890,438	19,242,972	46.2%	
St. Peter	10,966	57,201	2,783,732	2,840,933	---	3,293,549	3,293,549	7,103,860	46.4%	
Biwabik	870	276,368	427,537	703,905	276,368	296,868	573,236	1,226,705	46.7%	
Dilworth	3,625	804,132	(130,937)	673,195	880,158	---	880,158	1,882,822	46.7%	
Cambridge	7,615	2,981,273	---	2,981,273	2,788,713	---	2,788,713	5,959,490	46.8%	
Perham	2,755	210,653	590,691	801,344	305,509	828,192	1,133,701	2,367,293	47.9%	
Winger	183	70,926	---	70,926	79,003	351	79,354	164,429	48.3%	
Ivanhoe	616	106,340	249,181	355,521	100,200	333,083	433,283	893,287	48.5%	
Stillwater	18,112	708,088	4,876,641	5,584,729	799,660	5,100,630	5,900,290	12,153,153	48.5%	
Hermantown	9,269	1,553,500	280,525	1,634,025	1,404,324	416,070	1,820,394	3,713,612	49.0%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Little Falls	8,427	1,250,037	1,357,736	2,607,773	1,181,434	1,500,214	2,681,648	2.8%	5,466,249	49.1%	
Jeffers	350	226,606	31,841	258,447	226,623	38,761	265,384	2.7%	539,524	49.2%	
Mora	3,699	---	928,145	928,145	---	1,056,809	1,056,809	13.9%	2,147,521	49.2%	
Hutchinson	14,021	5,987,292	318,013	6,305,305	5,404,177	642,336	6,046,513	-4.1%	12,260,187	49.3%	
Hanley Falls	302	74,092	73,337	147,429	131,407	60,837	192,244	30.4%	388,589	49.5%	
Dalton	247	---	58,272	58,272	---	64,671	64,671	11.0%	130,504	49.6%	
Richmond	1,325	146,321	191,070	337,391	236,183	319,353	555,536	64.7%	1,119,251	49.6%	
Mountain Iron	2,816	1,158,955	656,447	1,815,402	1,428,799	27,637	1,456,436	-19.8%	2,910,721	50.0%	
Westbrook	699	226,313	49,405	275,718	221,352	31,628	252,980	-8.2%	502,230	50.4%	
Hoyt Lakes	1,845	523,945	959,902	1,483,847	574,856	896,911	1,471,767	-0.8%	2,918,062	50.4%	
Currie	204	84,181	---	84,181	77,278	---	77,278	-8.2%	153,086	50.5%	
Ely	3,541	319,738	1,692,995	2,012,733	527,859	1,662,980	2,190,839	8.8%	4,317,822	50.7%	
Becker	4,173	---	1,725,769	1,725,769	230,661	1,605,739	1,836,400	6.4%	3,615,598	50.8%	
Newport	3,534	992,744	65,445	1,058,189	1,113,012	73,884	1,186,896	12.2%	2,333,852	50.9%	
Kenyon	1,704	---	1,251,458	1,251,458	---	686,651	686,651	-45.1%	1,348,234	50.9%	
Waseca	9,827	3,557,345	156,311	3,713,656	2,548,931	569,543	3,118,474	-16.0%	6,090,184	51.2%	
Edina	47,090	12,602,444	1,877,097	14,479,541	13,178,908	1,586,843	14,765,751	2.0%	28,772,930	51.3%	
St. Cloud	65,246	14,149,188	12,239,041	26,388,229	11,603,460	12,435,141	24,038,601	-8.9%	46,823,567	51.3%	
Savage	25,293	3,459,550	846,174	4,305,724	3,790,828	1,945,184	5,736,012	33.2%	11,122,664	51.6%	
Stacy [32]	1,378	---	---	---	8,900	368,772	377,672	---	731,890	51.6%	
Lake City	5,317	660,426	900,574	1,561,000	1,033,010	1,017,740	2,050,750	31.4%	3,970,787	51.6%	
Wells	2,491	897,966	561,580	1,459,546	833,934	374,159	1,208,093	-17.2%	2,336,323	51.7%	
Litchfield	6,871	66,747	1,832,732	1,899,479	49,213	2,250,224	2,299,437	21.1%	4,415,832	52.1%	
Apple Valley	49,456	---	13,650,401	13,650,401	---	11,292,107	11,292,107	-17.3%	21,638,637	52.2%	
Madelia	2,283	363,935	210,953	574,888	528,535	326,605	855,140	48.7%	1,626,729	52.6%	
Benson	3,393	552,611	1,290,594	1,843,205	529,182	1,191,313	1,720,495	-6.7%	3,258,169	52.8%	
Elko New Market	3,788	116,428	220,483	336,911	---	858,055	858,055	154.7%	1,608,460	53.3%	
Wanamingo	1,053	---	353,824	353,824	---	337,840	337,840	-4.5%	633,075	53.4%	
Redwood Falls	5,271	1,772,404	(497,285)	1,275,119	2,153,793	355,854	2,509,647	96.8%	4,658,862	53.9%	
Hancock	704	13,067	88,084	101,151	228,111	---	228,111	125.5%	423,042	53.9%	
St. Louis Park	45,216	16,513,343	3,346,782	19,860,125	15,953,414	3,596,983	19,550,397	-1.6%	35,889,800	54.5%	

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		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	2006/2007 Percent Change		
Burnsville	61,393	18,580,150	---	18,580,150	16,974,478	---	16,974,478	-8.6%	31,150,784	54.5%	
Eden Prairie	62,090	18,042,399	579,738	18,622,137	19,392,450	587,431	19,979,881	7.3%	36,645,620	54.5%	
Hastings	22,439	4,449,435	2,750,381	7,199,816	5,893,223	866,262	6,759,485	-6.1%	12,338,953	54.8%	
Blaine	56,575	12,293,025	141,804	12,434,829	12,275,920	168,788	12,444,708	0.1%	22,569,156	55.1%	
Vernon Center	332	255,928	---	255,928	133,060	---	133,060	-48.0%	240,162	55.4%	
Lauderdale	2,316	---	651,616	651,616	---	581,673	581,673	-10.7%	1,033,289	56.3%	
Greenfield	2,950	953,605	---	953,605	587,866	57,307	645,173	-32.3%	1,143,671	56.4%	
Eagan	67,106	3,881,266	10,270,175	14,151,441	4,417,278	11,127,663	15,544,941	9.8%	27,535,251	56.5%	
Viking [32]	78	---	---	---	---	99,971	99,971	---	177,029	56.5%	
Twin Valley	795	---	559,474	559,474	---	540,249	540,249	-3.4%	953,176	56.7%	
Woodbury	57,279	10,244,018	2,802,405	13,046,423	10,582,290	3,437,847	14,020,137	7.5%	24,730,199	56.7%	
Stephen [32]	704	---	---	---	203,062	44,096	247,158	---	432,760	57.1%	
Princeton	4,517	1,398,915	535,417	1,934,332	1,478,205	414,255	1,892,460	-2.2%	3,288,328	57.6%	
Grant	4,244	---	845,343	845,343	---	701,315	701,315	-17.0%	1,218,333	57.6%	
South Haven	208	79,248	48,155	127,403	79,442	62,538	141,980	11.4%	244,440	58.1%	
Middle River	327	57,884	70,021	127,905	51,137	83,412	134,549	5.2%	231,329	58.2%	
Browerville	716	---	159,150	159,150	---	229,778	229,778	44.4%	393,582	58.4%	
Lake Elmo	8,182	1,768,505	(422,719)	1,345,786	1,251,127	239,039	1,490,166	10.7%	2,546,639	58.5%	
Janesville	2,204	592,622	154,610	747,232	592,712	180,592	773,304	3.5%	1,320,024	58.6%	
Pelican Rapids	2,423	---	840,154	840,154	---	930,724	930,724	10.8%	1,574,288	59.1%	
Chambers	22,395	3,710,715	1,548,864	5,259,579	3,965,388	2,061,126	6,026,514	14.6%	10,078,489	59.8%	
Ceylon	347	51,654	87,302	138,956	74,654	83,072	157,726	13.5%	263,659	59.8%	
Watertown	4,216	575,959	392,566	968,525	162,046	1,068,157	1,230,203	27.0%	2,050,275	60.0%	
St. James	4,625	1,349,028	417,170	1,766,198	1,614,190	401,126	2,015,316	14.1%	3,339,098	60.4%	
Wykoff	416	175,845	6,966	182,811	79,212	73,183	152,395	-16.6%	250,615	60.8%	
St. Francis	7,473	---	1,317,652	1,317,652	---	1,708,784	1,708,784	29.7%	2,807,398	60.9%	
Faribault	22,798	6,336,450	3,847,547	10,183,997	6,924,330	3,760,195	10,684,525	4.9%	17,514,168	61.0%	
Appleton	2,683	704,767	541,852	1,246,619	550,230	585,621	1,135,851	-8.9%	1,858,213	61.1%	
Callaway	208	---	98,710	98,710	---	187,158	187,158	89.6%	305,791	61.2%	
Victoria	6,330	14,392	1,751,171	1,765,563	25,282	2,043,349	2,068,631	17.2%	3,378,626	61.2%	
Robbinsdale	13,551	7,474,402	(1,419,300)	6,055,102	7,207,003	(1,815,874)	5,391,129	-11.0%	8,786,178	61.4%	

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

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
Park Rapids	3,508	771,135	787,061	1,558,196	627,367	1,104,726	1,732,093	11.2%	2,799,430	61.9%	
Thief River Falls	8,515	705,000	2,521,492	3,226,492	705,000	3,076,749	3,781,749	17.2%	6,023,758	62.8%	
Richfield	33,107	6,593,944	10,286,305	16,880,249	6,649,555	10,447,959	17,097,514	1.3%	27,148,350	63.0%	
Byron	4,721	927,469	---	927,469	1,162,700	(159,479)	1,003,221	8.2%	1,587,981	63.2%	
Lakeville	53,829	11,948,404	---	11,948,404	12,781,892	---	12,781,892	7.0%	20,225,667	63.2%	
Centerville	3,839	1,540,685	19,455	1,560,140	1,428,071	18,962	1,447,033	-7.2%	2,278,579	63.5%	
East Grand Forks	7,879	2,743,470	1,565,498	4,308,968	642,408	4,158,625	4,801,033	11.4%	7,540,370	63.7%	
Grand Marais	1,414	657,100	1,232,984	1,890,084	488,308	603,970	1,092,278	-42.2%	1,711,551	63.8%	
Lanesboro	749	326,111	187,730	513,841	353,050	178,540	531,590	3.5%	831,564	63.9%	
Brownton	816	62,784	340,050	402,834	52,599	299,948	352,547	-12.5%	546,002	64.6%	
Newfolden [32]	362	---	---	---	21,847	112,598	134,445	---	207,939	64.7%	
Minnesota	1,398	549,050	---	549,050	535,588	---	535,588	-2.5%	824,763	64.9%	
Oronoco	1,049	---	411,077	411,077	10,569	254,616	265,185	-35.5%	408,293	64.9%	
Frost	225	---	135,950	135,950	---	116,834	116,834	-14.1%	179,793	65.0%	
Fergus Falls	13,971	3,144,015	1,813,325	4,957,340	3,681,568	3,418,221	7,099,789	43.2%	10,895,860	65.2%	
Spring Grove	1,288	---	645,044	645,044	---	780,129	780,129	20.9%	1,194,370	65.3%	
Big Lake	9,277	262,075	2,609,292	2,871,367	451,930	2,174,291	2,626,221	-8.5%	4,019,983	65.3%	
Harris	1,279	6,000	204,000	210,000	6,000	268,018	274,018	30.5%	418,100	65.5%	
Mankato	36,240	13,993,474	615,410	14,608,884	14,796,054	1,610	14,797,664	1.3%	22,575,934	65.5%	
Prior Lake	22,111	7,638,988	---	7,638,988	6,248,530	---	6,248,530	-18.2%	9,532,579	65.5%	
Littlefork	703	---	342,529	342,529	---	348,570	348,570	1.8%	531,605	65.6%	
Coon Rapids	63,081	16,636,358	(15,991)	16,620,367	17,464,920	(306)	17,464,614	5.1%	26,594,144	65.7%	
Storden	247	---	153,000	153,000	3,949	100,270	104,219	-31.9%	158,305	65.8%	
Lindstrom	3,991	567,705	462,141	1,029,846	695,369	306,720	1,002,089	-2.7%	1,511,926	66.3%	
Kasson	5,520	1,000,000	477,588	1,477,588	1,000,000	731,559	1,731,559	17.2%	2,605,472	66.5%	
Hayfield	1,338	349,122	98,857	447,979	450,367	55,282	505,649	12.9%	760,661	66.5%	
Duluth	85,439	3,889,938	66,118,077	70,008,015	2,550,740	61,970,007	64,520,747	-7.8%	97,019,439	66.5%	
Moorhead	35,853	4,990,548	10,091,815	15,082,363	---	16,453,017	16,453,017	9.1%	24,702,631	66.6%	
Revere	94	20,000	16,864	36,864	20,000	11,549	31,549	-14.4%	47,345	66.6%	
Hamony	1,118	319,220	414,829	734,049	300,000	373,081	673,081	-8.3%	1,005,198	67.0%	
Grand Rapids	8,926	5,971,738	162,774	6,134,512	6,053,596	255,500	6,309,096	2.8%	9,393,789	67.2%	

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

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
Glencoe	5,751	1,500,000	901,197	2,401,197	1,500,000	1,034,893	2,534,893	5.6%	3,763,504	67.4%	
Montrose	2,438	132,967	453,523	586,490	64,220	560,166	624,386	6.5%	923,092	67.6%	
Elk River	23,187	8,201,192	1,685,958	9,887,150	8,408,955	786,926	9,195,881	-7.0%	13,560,133	67.8%	
Sturgeon Lake	385	---	114,852	114,852	155,382	152,866	308,248	168.4%	454,056	67.9%	
Golden Valley	20,362	8,652,199	96,213	8,748,412	8,807,130	115,395	8,922,525	2.0%	13,123,183	68.0%	
Gem Lake [32]	485	---	---	---	---	209,496	209,496	---	306,422	68.4%	
Braham	1,660	713,803	3,939	717,742	582,959	54,047	637,006	-11.2%	929,398	68.5%	
Maple Plain	1,961	946,926	---	946,926	123,525	963,560	1,087,085	14.8%	1,578,387	68.9%	
Climax	221	---	79,108	79,108	---	76,580	76,580	-3.2%	110,902	69.1%	
Vadnais Heights	13,038	2,819,189	17,978	2,837,167	2,919,432	---	2,919,432	2.9%	4,210,793	69.3%	
Le Center	2,370	59,707	329,732	389,439	141,595	801,511	943,106	142.2%	1,360,111	69.3%	
Plainview	3,405	580,847	611,487	1,192,334	694,594	700,977	1,395,571	17.0%	2,010,504	69.4%	
Kennedy	213	122,132	---	122,132	172,152	---	172,152	41.0%	246,637	69.8%	
Babbitt	1,598	374,414	1,043,770	1,418,184	542,993	904,244	1,447,237	2.0%	2,064,868	70.1%	
Hibbing	16,170	7,414,698	2,739,268	10,153,966	7,999,986	2,783,236	10,783,222	6.2%	15,352,654	70.2%	
East Gull Lake	1,018	---	319,540	319,540	---	282,522	282,522	-11.6%	399,883	70.7%	
Wabasha	2,691	2,055,649	225,544	2,281,193	2,056,384	(468,537)	1,587,847	-30.4%	2,229,527	71.2%	
Clarkfield	897	5,142	771,497	776,639	5,153	414,417	419,570	-46.0%	587,784	71.4%	
Canby	1,830	886,245	(221,693)	664,552	1,123,255	(239,579)	883,676	33.0%	1,237,935	71.4%	
Silver Bay	1,993	517,797	943,011	1,460,808	643,539	927,048	1,570,587	7.5%	2,197,899	71.5%	
New London	1,185	328,764	192,317	521,081	290,553	221,328	511,881	-1.8%	713,334	71.8%	
Alvarado	369	8,911	153,362	162,273	7,839	127,878	135,717	-16.4%	189,025	71.8%	
Rockford	4,014	---	1,620,123	1,620,123	253,825	1,101,708	1,355,533	-16.3%	1,881,361	72.1%	
Long Lake	1,725	15,695	1,150,792	1,166,487	8,185	1,179,057	1,187,242	1.8%	1,642,283	72.3%	
Parkers Prairie	1,031	284,310	116,612	400,922	292,181	134,897	427,078	6.5%	587,835	72.7%	
Morris	5,223	2,393,205	250,782	2,643,987	2,282,070	204,394	2,486,464	-6.0%	3,422,291	72.7%	
Chandler	242	163,851	28,316	192,167	132,832	26,568	159,420	-17.0%	219,159	72.7%	
Lewisville	246	---	108,007	108,007	---	184,824	184,824	71.1%	252,770	73.1%	
Detroit Lakes	8,283	1,060,380	2,901,668	3,962,048	1,052,606	3,398,229	4,450,835	12.3%	6,076,085	73.3%	
Chicago City	4,363	---	1,060,210	1,060,210	25,411	1,119,694	1,145,105	8.0%	1,562,939	73.3%	
Zumbrota	3,165	1,117,188	149,983	1,267,171	1,045,616	381,865	1,427,481	12.7%	1,931,145	73.9%	

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
		---	168,211	168,211	---	169,847	169,847			
Ogilvie	477	---	168,211	168,211	---	169,847	169,847	228,947	74.2%	
Hoffman	643	---	210,167	210,167	---	223,051	223,051	300,038	74.3%	
St. Bonifacius	2,360	311,098	473,356	784,454	359,339	422,527	781,866	1,050,782	-0.3%	
St. Joseph	6,066	486,561	889,533	1,376,094	1,038,149	755,193	1,793,342	2,408,348	74.5%	
Preston	1,390	536,166	301,288	837,454	---	762,680	762,680	1,022,697	74.6%	
Bemidji	13,143	3,725,275	4,540,267	8,265,542	---	6,682,144	6,682,144	8,952,640	74.6%	
Falcon Heights	5,709	883,622	349,720	1,233,342	957,524	304,857	1,262,381	1,689,601	74.7%	
Sacred Heart	510	---	398,415	398,415	---	303,844	303,844	406,047	74.8%	
Eveleth	3,617	---	2,788,389	2,788,389	91,995	2,806,298	2,898,293	3,828,690	75.7%	
Stewartville	5,784	344,437	901,449	1,245,886	661,224	820,206	1,481,430	1,953,429	75.8%	
Scanlon	850	141,340	181,488	322,828	102,311	237,476	339,787	447,460	75.9%	
Maynard	361	30,000	183,004	213,004	30,000	213,258	243,258	318,846	76.3%	
Hamburg	563	241,809	915	242,724	60,496	229,796	290,292	376,532	77.1%	
Chisholm	4,645	2,295,365	646,047	2,941,412	2,647,509	501,883	3,149,392	4,081,377	77.2%	
Arden Hills	9,985	---	2,151,868	2,151,868	---	3,006,840	3,006,840	3,885,039	77.4%	
Mendota Heights	11,752	2,492,339	2,939,636	5,431,975	3,175,319	3,148,670	6,323,989	8,163,440	77.5%	
St. Anthony	8,500	1,474,911	5,098,439	6,573,350	1,666,318	5,375,763	7,042,081	9,074,915	77.6%	
Isanti	5,485	218,166	1,311,900	1,530,066	202,416	1,669,433	1,871,849	2,409,622	77.7%	
Mapleton	1,640	643,835	532,585	1,176,420	580,633	317,829	898,462	1,149,628	78.2%	
Rushford	1,777	555,760	493,677	1,049,437	639,596	712,083	1,351,679	1,712,085	78.9%	
Badger	462	---	148,304	148,304	---	164,691	164,691	208,497	79.0%	
Barnesville	2,317	1,283,760	42,383	1,326,143	1,206,681	183,408	1,390,089	1,752,177	79.3%	
Sebek	677	---	367,407	367,407	---	432,769	432,769	545,015	79.4%	
Northfield	19,859	4,018,406	4,615,110	8,633,516	5,027,883	3,873,751	8,901,634	11,180,779	79.6%	
Tower	499	223,175	329,588	552,763	265,703	392,743	658,446	825,191	79.8%	
West St. Paul	18,914	5,435,675	2,596,664	8,032,339	6,154,987	2,584,804	8,739,791	10,924,956	80.0%	
Madison	1,681	668,000	461,650	1,129,650	732,332	832,350	1,564,702	1,949,123	80.3%	
Spring Valley	2,561	400,000	1,116,365	1,516,365	---	1,302,963	1,302,963	1,621,239	80.4%	
Maple Grove	59,458	291,775	20,836,255	21,128,030	---	25,473,090	25,473,090	31,609,252	80.6%	
Cosmos	533	171,095	83,471	254,566	171,095	103,087	274,182	339,624	80.7%	
Eagle Lake	2,115	---	1,033,161	1,033,161	620,118	80,972	701,090	861,796	81.4%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	2006/2007 Percent Change		
International Falls	6,283	---	4,549,380	4,549,380	---	5,414,397	5,414,397	6,575,563	82.3%	
Delano	5,222	213,097	1,566,781	1,779,878	322,875	1,725,202	2,048,077	2,486,953	82.4%	
Red Wing	16,338	11,694,237	(394,944)	11,299,293	10,103,532	3,745,001	13,848,533	16,705,044	82.9%	
Ham Lake	15,290	2,943,607	(442)	2,943,165	3,243,571	---	3,243,571	3,905,857	83.0%	
Fairmont	10,675	4,022,745	676,590	4,699,335	4,526,892	927,857	5,454,749	6,561,132	83.1%	
Waconia	9,701	---	4,701,996	4,701,996	35,178	4,568,466	4,603,644	5,536,428	83.2%	
Mentor	126	59,289	149,331	208,620	58,349	82,357	140,706	167,625	83.9%	
Beaver Bay	181	---	44,232	44,232	---	176,884	176,884	210,672	84.0%	
Ranier	171	---	758,252	758,252	---	102,574	102,574	120,605	85.0%	
Milaca	2,775	365,583	835,696	1,201,279	256,467	969,019	1,225,486	1,437,383	85.3%	
Arlington [31]	2,098	496,993	433,181	930,174	602,505	562,843	1,165,348	1,365,635	85.3%	
Crookston	8,051	---	4,317,636	4,317,636	---	4,882,147	4,882,147	5,686,249	85.9%	
Ada [31]	1,640	110,112	1,080,142	1,190,254	248,494	1,066,925	1,315,419	1,529,539	86.0%	
North Oaks	4,554	532,437	1,115,089	1,647,526	566,687	1,334,768	1,901,455	2,184,063	87.1%	
Crosslake	2,071	773,718	1,530,822	2,304,540	216,572	1,589,964	1,806,536	2,047,093	88.2%	
Underwood	338	40,891	133,933	174,824	100,650	107,296	207,946	232,943	89.3%	
Grove City	621	---	199,582	199,582	---	304,191	304,191	340,393	89.4%	
Pequot Lakes	1,994	917,824	221,366	1,139,190	970,233	341,701	1,311,934	1,463,865	89.6%	
Excelsior	2,437	815,826	450,883	1,266,709	935,707	514,103	1,449,810	1,614,592	89.8%	
Dodge Center	2,567	1,720,097	77,979	1,798,076	1,421,159	136,758	1,557,917	1,727,052	90.2%	
Fulda	1,275	770,549	---	770,549	726,826	---	726,826	802,364	90.6%	
Medina	4,911	2,994,207	338,725	3,332,932	2,873,296	338,216	3,211,512	3,543,000	90.6%	
Greenbush	726	172,506	250,217	422,723	193,551	247,482	441,033	485,612	90.8%	
Hittredal	177	43,802	236,130	279,932	---	141,618	141,618	154,385	91.7%	
New Ulm	13,568	4,840,981	2,744,941	7,585,922	5,874,339	3,588,935	9,463,274	10,297,929	91.9%	
Tyler	1,196	47,149	689,719	736,868	47,149	636,711	683,860	744,176	91.9%	
St. Hilaire	275	10,015	94,462	104,477	14,639	115,116	129,755	140,689	92.2%	
Hanover	2,582	79,807	813,077	892,884	124,395	865,091	989,486	1,071,034	92.4%	
Elmore	658	182,612	---	182,612	386,049	---	386,049	413,320	93.4%	
Oakdale	27,518	9,213,499	1,771,126	10,984,625	10,332,343	693,289	11,025,632	11,799,113	93.4%	
Oak Park Heights	4,751	2,157,959	230,869	2,388,828	2,576,960	39,620	2,616,580	2,792,946	93.7%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006				December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Staples	3,146	193,000	1,644,351	1,837,351	193,000	1,476,041	1,669,041	-9.2%	1,759,772	94.8%	
Breckenridge	3,555	149,470	2,234,314	2,383,784	146,914	2,374,635	2,521,549	5.8%	2,625,755	96.0%	
Brooklyn Center	27,907	20,947,514	9,423,387	30,370,901	19,590,476	89,698	19,680,174	-35.2%	20,483,428	96.1%	
Dayton	5,015	103,705	1,803,715	1,907,420	---	2,158,886	2,158,886	13.2%	2,233,123	96.7%	
Orr	236	---	784,283	784,283	---	313,680	313,680	-60.0%	324,166	96.8%	
Wood Lake	406	---	268,712	268,712	15,000	238,140	253,140	-5.8%	258,583	97.9%	
Blooming Prairie	1,968	719,280	359,525	1,078,805	959,014	275,206	1,234,220	14.4%	1,245,093	99.1%	
Cleveland	708	---	250,416	250,416	284,244	52,675	336,919	34.5%	336,618	100.1%	
Menasha	1,231	91,508	389,073	480,581	86,813	508,405	595,218	23.9%	594,656	100.1%	
Cook	586	103,561	468,475	572,036	141,342	496,747	638,089	11.5%	637,453	100.1%	
Hugo	12,022	3,338,010	---	3,338,010	3,513,632	---	3,513,632	5.3%	3,497,182	100.5%	
Mantorville	1,186	---	150,928	150,928	---	535,801	535,801	255.0%	531,450	100.8%	
Blue Earth	3,440	596,706	2,219,388	2,816,094	589,778	2,195,081	2,784,859	-1.1%	2,740,917	101.6%	
Dawson	1,419	---	1,093,609	1,093,609	---	1,447,925	1,447,925	32.4%	1,418,171	102.1%	
Deephaven	3,774	2,213,499	---	2,213,499	2,350,611	---	2,350,611	6.2%	2,296,237	102.4%	
Halleck	1,126	---	809,071	809,071	---	837,677	837,677	3.5%	816,935	102.5%	
Kellogg	477	---	172,438	172,438	68,932	174,522	243,454	41.2%	237,190	102.6%	
Karlstad	719	721,651	163,102	884,753	534,155	118,521	652,676	-26.2%	634,607	102.8%	
Glenwood	2,629	2,213,205	314,729	2,527,934	1,631,801	385,474	2,017,275	-20.2%	1,961,331	102.9%	
Dunnell	185	3,630	127,196	130,826	60,851	73,139	133,990	2.4%	129,729	103.3%	
Springfield	2,230	832,277	1,018,521	1,850,798	819,827	1,002,998	1,822,825	-1.5%	1,761,983	103.5%	
Fairfax	1,257	265,000	655,002	920,002	314,000	653,822	967,822	5.2%	930,732	104.0%	
Baxter	7,758	278,793	4,851,194	5,129,987	---	5,836,916	5,836,916	13.8%	5,603,109	104.2%	
Sauk Centre	4,210	464,118	1,970,252	2,434,370	531,397	2,490,488	3,021,885	24.1%	2,886,738	104.7%	
Rollingsstone	641	180,732	48,469	229,201	172,408	45,413	217,821	-5.0%	207,505	105.0%	
Forest Lake	17,494	6,820,856	83,150	6,904,006	9,411,006	(1,099,207)	8,311,799	20.4%	7,911,170	105.1%	
Kimball	702	299,834	420,269	720,103	228,698	435,201	663,899	-7.8%	624,704	106.3%	
Bagley	1,247	909,602	---	909,602	983,076	---	983,076	8.1%	924,238	106.4%	
Crystal	22,138	11,147,961	744,753	11,892,714	11,023,305	318,296	11,341,601	-4.6%	10,649,941	106.5%	
Sleepy Eye	3,581	2,117,619	1,674,490	3,792,109	2,117,619	210,750	2,328,369	-38.6%	2,181,048	106.8%	
Chatfield	2,531	1,482,167	969,725	2,451,892	854,719	1,020,671	1,875,390	-23.5%	1,754,253	106.9%	

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

Name of City	Popu- lation	December 31, 2006				December 31, 2007				2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved					
Amboy	539	611,318	10,787	622,105	598,076	10,787	608,863			566,014	107.6%	
Mimetrisia	6,234	1,771,897	---	1,771,897	---	4,474,254	4,474,254			4,152,216	107.8%	
Cokato	2,727	---	1,258,023	1,258,023	---	1,427,383	1,427,383			1,305,424	109.3%	
Olivia	2,559	1,604,320	255,522	1,859,842	1,752,651	143,781	1,896,432			1,729,390	109.7%	
Shorewood	7,611	3,383,906	---	3,383,906	3,761,509	---	3,761,509			3,426,425	109.8%	
Verndale	555	313,000	228,403	541,403	334,000	229,196	563,196			512,167	110.0%	
Mahnomen	1,171	---	663,498	663,498	15,000	741,042	756,042			684,030	110.5%	
Cottage Grove	33,788	13,341,738	---	13,341,738	14,258,928	---	14,258,928			12,856,879	110.9%	
Russell	339	45,096	182,112	227,208	49,133	164,383	213,516			191,102	111.7%	
Trimont	697	311,667	295,035	606,702	325,302	308,788	634,090			567,263	111.8%	
Rushmore	363	181,913	47,892	229,805	180,412	52,361	232,773			207,715	112.1%	
Vergas	330	---	145,183	145,183	---	154,203	154,203			137,497	112.2%	
Windom	4,422	557,576	1,876,474	2,434,050	799,102	2,370,691	3,169,793			2,803,410	113.1%	
Cold Spring	3,788	1,000,533	1,252,696	2,253,229	486,810	1,557,186	2,043,996			1,806,113	113.2%	
Askov	369	52,902	195,346	248,248	54,607	176,334	230,941			203,061	113.7%	
Elysian	569	250,684	222,501	473,185	302,854	316,139	618,993			540,035	114.6%	
New Prague	7,003	2,458,269	1,386,254	3,844,523	2,515,400	1,745,312	4,260,712			3,716,676	114.6%	
Virginia	8,732	6,725,000	5,186,695	11,911,695	7,200,000	4,338,017	11,538,017			9,998,893	115.4%	
Mazeppa	783	133,096	371,536	504,632	162,917	379,914	542,831			468,280	115.9%	
Howard Lake	1,994	724,704	781,831	1,506,535	832,100	738,251	1,570,351			1,348,308	116.5%	
Frazee [32]	1,364	---	---	---	299,298	509,792	809,090			694,108	116.6%	
Milroy	249	99,834	94,198	194,032	128,753	96,038	224,791			192,658	116.7%	
Hinckley	1,435	---	1,942,393	1,942,393	---	1,424,220	1,424,220			1,217,671	117.0%	
Lewiston	1,490	210,000	479,757	689,757	147,624	732,966	880,590			752,675	117.0%	
Truman	1,175	479,730	349,179	828,909	482,348	338,874	821,222			694,382	118.3%	
Cloquet	11,753	4,497,902	3,385,593	7,883,495	5,521,182	3,494,197	9,015,379			7,588,420	118.8%	
Hanska	410	173,663	153,095	326,758	214,265	55,161	269,426			226,391	119.0%	
Oak Grove	8,433	1,297,532	2,363,790	3,661,322	1,457,428	2,662,646	4,120,074			3,459,323	119.1%	
Rockville	2,663	480,416	1,152,546	1,632,962	802,704	311,865	1,114,569			931,398	119.7%	
Orono	7,841	3,025,242	2,766,978	5,792,220	3,111,061	3,563,304	6,674,365			5,519,567	120.9%	
Morgan	852	600,000	138,047	738,047	600,000	279,285	879,285			722,806	121.6%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Circle Pines	5,250	1,986,670	1,128,678	3,115,348	1,974,543	533,048	2,507,591	2,058,478	121.8%	
Sartell	14,259	5,552,877	1,974,002	7,526,879	3,253,825	2,111,502	5,365,327	4,350,028	123.3%	
Cannon Falls	4,106	877,448	2,482,942	3,360,390	909,573	2,992,504	3,902,077	3,161,729	123.4%	
Osseo	12,499	3,435,594	604,981	4,040,575	3,658,749	644,748	4,303,497	3,476,366	123.8%	
Tracy	2,153	1,270,082	---	1,270,082	2,275,314	---	2,275,314	1,837,229	123.8%	
Blackduck	718	---	786,956	786,956	---	649,427	649,427	523,658	124.0%	
Warroad	1,722	---	2,046,578	2,046,578	---	2,393,750	2,393,750	1,925,239	124.3%	
Paynesville	2,299	1,411,761	718,307	2,130,068	928,588	898,535	1,827,123	1,458,607	125.3%	
Dundee	92	49,903	---	49,903	48,741	---	48,741	38,675	126.0%	
Vesta	319	172,217	66,316	238,533	171,606	53,973	225,579	178,552	126.3%	
Cottonwood	1,170	---	507,997	507,997	---	854,063	854,063	670,938	127.3%	
Belle Plaine	6,744	---	3,003,898	3,003,898	---	3,219,929	3,219,929	2,522,432	127.7%	
Lonsdale	2,819	2,137,504	173,315	2,310,819	1,569,418	906,219	2,475,637	1,937,770	127.8%	
Northome	236	---	395,411	395,411	---	517,075	517,075	401,198	128.9%	
Aitkin	2,113	---	1,681,794	1,681,794	---	1,908,733	1,908,733	1,468,803	130.0%	
Leroy	902	200,662	302,355	503,017	231,299	380,912	612,211	468,942	130.6%	
Sherburn	1,016	628,402	270,811	899,213	670,402	203,103	873,505	669,015	130.6%	
Buhl	979	3,599	791,967	795,566	22,253	838,517	860,770	658,487	130.7%	
Sauk Rapids	12,885	3,367,809	20,060	3,387,869	6,519,657	---	6,519,657	4,982,976	130.8%	
Mayer	1,842	254,317	580,053	834,370	28,070	1,168,643	1,196,713	910,659	131.4%	
Ramsay	22,408	5,989,417	5,384,657	11,374,074	8,988,556	4,908,334	13,896,890	10,503,502	132.3%	
Prinsburg	464	---	235,308	235,308	250,000	4,299	254,299	192,162	132.3%	
Alpha	125	---	97,427	97,427	---	117,771	117,771	88,292	133.4%	
Morton	420	510,000	17,460	527,460	510,000	67,899	577,899	433,029	133.5%	
Jasper	573	---	491,291	491,291	---	532,787	532,787	396,606	134.3%	
Halstad [32]	586	---	---	---	---	448,266	448,266	332,915	134.6%	
Barrett [32]	329	---	---	---	---	604,978	604,978	449,222	134.7%	
Lynd	396	---	124,908	124,908	---	183,777	183,777	134,857	136.3%	
Hardland	267	143,205	62,958	206,163	132,449	85,003	217,452	158,929	136.8%	
Osseo	2,479	1,987,900	---	1,987,900	2,055,532	---	2,055,532	1,500,977	136.9%	
Nicollet	1,000	---	318,710	318,710	---	369,964	369,964	268,964	137.6%	

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**Table 20
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Unreserved Fund Balance as a Percent of Total Current Expenditures by Percentage**

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Arco	92	80,158	51,971	132,129	81,115	24,184	105,299	-20.3%	76,364	137.9%
Lamberton	805	305,000	540,777	845,777	305,000	501,561	806,561	-4.6%	579,825	139.1%
Hendricks	695	61,994	478,843	540,837	119,026	498,093	617,119	14.1%	443,498	139.1%
Henning	825	---	531,481	531,481	88,606	499,904	588,510	10.7%	422,476	139.3%
Mahitomedi	8,005	2,421,088	760,873	3,181,961	2,988,653	960,661	3,949,314	24.1%	2,825,013	139.8%
Otertail	490	---	382,394	382,394	521,083	---	521,083	36.3%	372,214	140.0%
Penock	494	47,863	78,372	126,235	40,000	172,722	212,722	68.5%	151,489	140.4%
Willemie	566	---	471,341	471,341	---	427,641	427,641	-9.3%	302,733	141.3%
Foley	2,624	---	788,687	788,687	---	1,709,165	1,709,165	116.7%	1,207,519	141.5%
Oslo	326	---	304,955	304,955	10,255	307,381	317,636	4.2%	224,406	141.5%
Zimmerman	4,877	810,258	1,697,700	2,507,958	1,004,018	1,328,751	2,332,769	-7.0%	1,646,147	141.7%
Monticello	11,253	---	19,960,536	19,960,536	5,735,355	6,950,172	12,685,527	-36.4%	8,950,308	141.7%
Marshall	13,040	13,819,857	1,355,507	15,175,364	9,977,065	5,511,414	15,488,479	2.1%	10,888,232	142.2%
New Richland	1,154	797,847	1,551	799,398	829,376	102,496	931,872	16.6%	654,500	142.4%
Grygja [32]	239	---	---	---	150,118	190,461	340,579	---	238,519	142.8%
Maple Lake	1,987	1,433,235	46,614	1,479,849	961,266	613,250	1,574,516	6.4%	1,089,443	144.5%
Columbus	4,108	1,345,560	---	1,345,560	2,801,621	---	2,801,621	108.2%	1,932,947	144.9%
Mountain Lake	2,038	532,380	1,395,646	1,928,026	497,984	1,569,525	2,067,509	7.2%	1,425,874	145.0%
Miliona	333	130,283	32,998	163,281	---	373,771	373,771	128.9%	253,759	147.3%
Walnut Grove	693	73,710	275,582	349,292	92,085	398,342	490,427	40.4%	332,851	147.3%
Spring Park	1,926	1,134,650	7,558	1,142,208	1,777,675	---	1,777,675	55.6%	1,204,025	147.6%
Emily	914	---	860,026	860,026	---	980,624	980,624	14.0%	660,380	148.5%
Holdingford	768	---	449,164	449,164	---	491,974	491,974	9.5%	324,993	151.4%
St. Augusta	3,178	---	291,302	291,302	---	1,068,435	1,068,435	266.8%	703,108	152.0%
Dover	570	125,664	118,845	244,509	254,123	60,274	314,397	28.6%	204,623	153.6%
Renville	1,266	1,089,507	27,341	1,116,848	1,093,658	135,846	1,229,504	10.1%	798,406	154.0%
Willow River	398	---	232,608	232,608	---	247,236	247,236	6.3%	159,774	154.7%
Courtland	591	99,459	75,438	174,897	178,560	43,717	222,277	27.1%	143,252	155.2%
Heron Lake	759	---	400,175	400,175	---	878,128	878,128	119.4%	561,865	156.3%
Eyota	1,825	131,006	627,687	758,693	68,000	919,181	987,181	30.1%	629,671	156.8%
Waterville	1,862	532,684	728,877	1,261,561	537,483	834,750	1,372,233	8.8%	873,838	157.0%

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		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
Thomson	167	25,358	79,013	104,371	---	77,276	77,276	-26.0%	48,647	158.9%	
Fountain	381	48,657	209,651	258,308	3,000	282,043	285,043	10.4%	179,167	159.1%	
Hammond	231	---	59,166	59,166	---	71,182	71,182	20.3%	44,630	159.5%	
Jackson	3,450	2,227,874	816,386	3,044,260	2,474,889	1,346,823	3,821,712	25.5%	2,345,567	162.9%	
Albany	2,193	53,472	1,975,190	2,028,662	106,338	1,651,617	1,757,975	-13.3%	1,067,800	164.6%	
Bellevue	356	205,000	330,439	535,439	205,000	195,939	400,939	-25.1%	243,488	164.7%	
Stewart	534	---	---	---	---	752,654	752,654	---	456,522	164.9%	
Eagle Bend	606	405,000	99,308	504,308	405,000	111,039	516,039	2.3%	305,831	168.7%	
Finlayson	332	---	197,590	197,590	---	242,347	242,347	22.7%	143,173	169.3%	
Racine	403	---	161,904	161,904	---	179,415	179,415	10.8%	102,564	174.9%	
Laneaster [32]	331	---	---	---	15,621	225,074	240,695	---	136,954	175.7%	
Lake Crystal	2,586	970,000	1,107,149	2,077,149	502,045	2,432,886	2,934,931	41.3%	1,647,116	178.2%	
Grand Meadow	922	245,672	668,719	914,391	124,454	847,505	971,959	6.3%	543,684	178.8%	
Bethel	533	158,765	242,758	401,523	230,000	200,297	430,297	7.2%	240,156	179.2%	
Butterfield	517	---	485,893	485,893	160,900	306,386	467,286	-3.8%	259,913	179.8%	
Waite Park	6,729	6,471,743	---	6,471,743	8,436,499	---	8,436,499	30.4%	4,615,294	182.8%	
Battle Lake	773	387,470	366,405	753,875	614,012	288,288	902,300	19.7%	484,978	186.0%	
Willmar	19,040	22,195,359	---	22,195,359	22,532,854	---	22,532,854	1.5%	11,731,998	192.1%	
Welcome	678	486,739	298,851	785,590	509,570	627,865	1,137,435	44.8%	586,103	194.1%	
Hadley	61	90,879	---	90,879	---	85,693	85,693	-5.7%	44,051	194.5%	
Lake Benton	670	17,394	911,401	928,795	17,394	904,113	921,507	-0.8%	469,853	196.1%	
Mounds View	12,634	---	11,222,106	11,222,106	---	11,744,004	11,744,004	4.7%	5,906,610	198.8%	
Echo	244	---	420,580	420,580	46,419	402,112	448,531	6.6%	221,294	202.7%	
Balaton	602	204,636	1,168,504	1,373,140	260,056	905,552	1,165,608	-15.1%	573,024	203.4%	
Clarissa	620	285,000	280,729	565,729	315,000	305,082	620,082	9.6%	300,715	206.2%	
Boyd	176	---	278,184	278,184	---	316,172	316,172	13.7%	152,249	207.7%	
Good Thunder	556	198,454	463,830	662,284	174,696	555,540	730,236	10.3%	350,970	208.1%	
Wilmont	313	330,293	(6,996)	323,297	293,414	74,103	367,517	13.7%	168,625	217.9%	
Franklin	494	376,990	579,347	956,337	377,329	413,692	791,021	-17.3%	362,748	218.1%	
Ormsby	144	---	149,393	149,393	---	148,198	148,198	-0.8%	65,557	226.1%	
Avon	1,321	976,890	1,062,148	2,039,038	425,206	2,024,569	2,449,775	20.1%	1,075,642	227.8%	

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		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Gaylord	2,274	1,074,883	(144,948)	929,935	1,107,982	2,029,735	3,137,717	237.4%	1,372,221	228.7%
Cohasset	2,587	---	2,358,410	2,358,410	---	2,856,754	2,856,754	21.1%	1,243,300	229.8%
Delavan	180	361,208	67,792	429,000	358,955	88,251	447,206	4.2%	194,605	229.8%
Lakefield	1,684	876,678	2,053,287	2,929,965	932,341	1,318,085	2,250,426	-23.2%	967,935	232.5%
Lake Wilson	252	276,403	---	276,403	305,138	---	305,138	10.4%	129,878	234.9%
Ulen	539	4,873	219,233	224,106	6,563	364,015	370,578	65.4%	156,457	236.9%
Stockton	766	---	335,436	335,436	258,328	234,196	492,524	46.8%	205,695	239.4%
Bayport	3,273	313,642	6,139,712	6,453,354	691,631	4,593,755	5,285,386	-18.1%	2,199,948	240.3%
Plummer	250	172,036	262,915	434,951	113,870	266,022	379,892	-12.7%	157,817	240.7%
Madison Lake	935	686,391	226,734	913,125	906,149	251,249	1,157,398	26.8%	478,647	241.8%
Atwater	1,034	566,754	991,320	1,558,074	1,104,120	418,840	1,522,960	-2.3%	562,599	270.7%
Hilltop	790	1,472,270	22,810	1,495,080	1,547,302	22,810	1,570,112	5.0%	578,761	271.3%
Upsala	423	225,000	279,844	504,844	228,557	336,208	564,765	11.9%	207,810	271.8%
Clara City	1,328	752,894	777,922	1,530,816	982,323	985,691	1,968,014	28.6%	713,086	276.0%
Alberta	125	---	178,144	178,144	87,000	81,854	168,854	-5.2%	60,861	277.4%
Easton	192	425,444	(114,979)	310,465	61,642	259,538	321,180	3.5%	114,280	281.0%
Wrenshall	370	45,574	251,922	297,496	---	305,755	305,755	2.8%	106,850	286.2%
Ruthron	247	---	338,669	338,669	---	394,892	394,892	16.6%	135,766	290.9%
Cologne	1,374	1,293,959	126,771	1,420,730	1,805,313	548,555	2,353,668	65.7%	805,546	292.2%
Milan	292	135,672	433,040	568,712	132,574	461,969	594,543	4.5%	202,785	293.2%
Garvin	140	---	197,158	197,158	---	213,567	213,567	8.3%	71,076	300.5%
Darfur	121	79,945	129,486	209,431	64,886	149,907	214,793	2.6%	70,676	303.9%
Dovray [32]	66	---	---	---	---	96,400	96,400	---	31,461	306.4%
Plato	313	167,544	566,385	733,929	115,867	540,237	656,104	-10.6%	212,165	309.2%
Hills	540	815,060	(132,387)	682,673	1,515,090	(771,324)	743,766	8.9%	240,360	309.4%
Edgerton	976	275,000	855,583	1,130,583	298,500	1,260,626	1,559,126	37.9%	503,528	309.6%
St. Clair	789	462,620	372,576	835,196	493,439	556,235	1,049,674	25.7%	332,839	315.4%
Bertha	469	21,517	737,276	758,793	---	780,269	780,269	2.8%	245,871	317.3%
Bluffton	207	---	165,657	165,657	17,862	181,365	199,227	20.3%	51,389	387.7%
Sanborn	401	454,000	129,258	583,258	454,000	197,176	651,176	11.6%	166,663	390.7%
Granada	290	109,043	175,930	284,973	115,698	183,254	298,952	4.9%	70,574	423.6%

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

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2006.

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

Name of City	Popu- lation	December 31, 2006			December 31, 2007			2006/2007 Percent Change	2007 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Briarclyn	334	444,531	241,404	685,935	451,991	328,294	780,285	13.8%	181,897	429.0%
Skyline	297	---	470,377	470,377	---	472,640	472,640	0.5%	69,545	679.6%
Buffalo Lake	738	---	1,487,359	1,487,359	475,000	2,922,617	3,397,617	128.4%	443,733	765.7%
State Total	4,145,780	\$761,800,989	\$722,736,911	\$1,484,537,900	\$768,342,052	\$738,810,691	\$1,507,152,743	1.5%	\$2,962,377,766	50.9%

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

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2006.

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ENTERPRISE FUNDS

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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	1,298,932	1,093,082	205,850	--	--	205,850	--	--	--	377,110	--	--	--	--
Liquor	539,308	517,043	22,265	2	--	22,267	2	--	--	--	--	--	--	--
Sewer[3]	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Water & Sewer[3]	476,449	432,045	44,404	2,766	129,600	(82,430)	--	--	--	(98,973)	8,973	--	129,600	200,000
Total	2,314,689	2,042,170	272,519	2,768	129,600	145,687	2	--	--	278,137	8,973	--	129,600	200,000
Adams														
Nursing Home[14]	4,074,926	3,910,661	164,265	31,287	82,201	113,351	--	--	--	--	2,876	--	82,201	248,337
Sewer	85,357	112,508	(27,151)	11	--	(27,140)	--	--	--	(15,348)	--	--	--	--
Water	85,992	72,472	13,520	11	--	13,531	--	--	--	(1,305)	--	--	--	--
Total	4,246,275	4,095,641	150,634	31,309	82,201	99,742	--	--	--	(16,653)	2,876	--	82,201	248,337
Adrian														
Ambulance	98,113	80,388	17,725	8,446	--	26,171	--	--	500	(8,500)	--	--	--	--
Arnold Memorial Health Care Center	47,109	72,592	(25,483)	53,791	13,250	15,058	--	--	--	--	52,580	--	13,250	24,172
Electric	1,227,972	997,270	230,702	26,309	2,428	254,583	--	--	--	74,800	67,458	--	2,318	--
Refuse	109,506	102,117	7,389	213	--	7,602	--	--	--	5,452	--	--	--	--
Sewer	92,569	77,229	15,340	10,555	--	25,895	--	--	--	8,318	--	--	--	--
Slade Apartments	40,345	59,197	(18,852)	230	--	(18,622)	--	--	--	(6,351)	--	--	--	--
Tennessee Avenue Townhouse	51,587	37,214	14,373	852	29,532	(14,307)	--	--	--	--	--	--	29,532	10,889
Water	193,486	178,143	15,343	9,537	--	24,880	--	--	--	32,051	4,177	--	--	--
Total	1,860,687	1,604,150	256,537	109,933	45,210	321,260	--	--	500	105,770	124,215	--	45,100	35,061
Aitkin														
Electric[4][6]	1,829,791	1,367,338	462,453	66,784	29,663	499,574	--	--	--	273,652	132,833	--	28,865	30,000
Liquor	853,856	853,967	(111)	22,173	--	22,062	--	--	--	--	6,788	--	--	--
Sewer[6]	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Water[4]	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total	2,683,647	2,221,305	462,342	88,957	29,663	521,636	--	--	--	273,652	139,621	--	28,865	30,000
Akeley														
Liquor	412,148	415,976	(3,828)	6,244	--	2,416	--	--	--	35,000	--	--	--	--
Sewer	75,739	99,190	(23,431)	1,511	3,690	(25,610)	--	--	--	--	--	--	3,690	27,227
Water	85,857	102,846	(16,989)	22,747	21,158	(15,400)	--	--	--	--	--	--	21,158	17,000
Total	573,764	618,012	(44,248)	30,502	24,848	(38,594)	--	--	--	35,000	--	--	24,848	44,227

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Albany													
Golf Course	488,943	453,874	35,069	2,694	33,401	---	---	---	---	---	---	4,362	---
Sewer	333,865	294,548	39,317	102,236	102,827	---	---	132,600	---	---	---	38,726	---
Water	541,210	222,982	318,228	53,719	309,957	---	---	207,600	---	---	---	61,990	---
Total	1,364,018	971,404	392,614	158,649	446,185	---	---	340,200	---	---	---	105,078	---
Albert Lea													
Parking	40,073	54,961	(14,888)	4,846	(10,042)	---	---	---	---	3,846	---	---	---
Port Auth. - Real Estate[29]	485,275	492,320	(7,045)	503,039	495,994	---	---	---	---	34,193	---	---	44,000
Public Lighting[21]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewage Disposal	3,828,072	3,501,344	326,728	537,554	837,337	---	---	---	---	1,097,800	---	---	28,026
Solid Waste Mgmt.	115,532	162,633	(47,101)	2,868	(44,233)	---	---	(40,000)	---	---	---	---	---
Storm Sewer[21]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Fund	1,620,269	1,585,564	34,705	86,954	(20,384)	---	---	---	---	470,462	1,030,900	80,852	60,000
Total	6,089,221	5,796,822	292,399	1,080,172	1,258,672	---	---	(40,000)	---	1,606,301	1,030,900	108,878	259,000
Alberta													
Sewer	13,328	23,395	(10,067)	---	(10,067)	---	---	---	---	---	---	---	---
Water	43,458	39,872	3,586	58	(13,062)	---	---	---	---	9,674	---	16,706	7,000
Total	56,786	63,267	(6,481)	58	(23,129)	---	---	---	---	9,674	---	16,706	7,000
Albertville													
Sewer	692,890	628,379	64,511	47,912	(117,924)	---	---	(345,290)	---	---	---	226,666	427,435
Storm Water	170,004	64,291	105,713	238,609	333,345	---	---	(1,849)	---	253,245	786,090	---	---
Water	1,083,165	898,931	184,234	63,052	247,286	---	---	---	---	---	---	---	---
Total	1,946,059	1,591,601	354,458	349,573	462,707	---	---	(347,139)	---	253,245	786,090	226,666	427,435
Alden													
Garbage	38,126	36,952	1,174	49	1,223	---	---	(28)	---	288	---	---	---
Sewer	26,979	38,124	(11,145)	6,344	(4,801)	---	---	18,028	---	1,076	---	---	---
Water	47,693	55,709	(8,016)	8,102	86	---	---	(103,000)	---	138,033	---	---	---
Total	112,798	130,785	(17,987)	14,495	(3,492)	---	---	(85,000)	---	139,397	---	---	---
Alpha													
Electric	109,920	104,776	5,144	---	5,144	---	---	---	---	15,645	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water/Sewer[3]	40,012	70,449	(30,437)	---	(30,437)	---	---	---	---	---	---	---	---
Total	149,932	175,225	(25,293)	---	(25,293)	---	---	---	---	15,645	---	---	---
Altura													
Liquor Store Bldg. Lease	8,240	18,161	(9,921)	1,132	(8,789)	---	---	---	---	---	---	---	---
Sewer	70,356	68,898	1,458	---	1,458	---	---	---	---	---	---	---	---
Water	48,758	58,074	(9,316)	---	(9,316)	---	---	---	---	---	---	---	---
Total	127,354	145,133	(17,779)	1,132	(16,647)	---	---	---	---	---	---	---	---
Alvarado													
Electric	115,760	16,041	99,719	637	100,356	---	---	125,984	---	---	---	---	---
Refuse	20,239	27,543	(7,304)	1,566	(5,738)	---	---	---	---	---	---	---	---
Sewer	54,374	47,677	6,697	4,410	6,585	---	---	---	---	---	---	4,522	32,846
Water	27,951	23,768	4,183	---	(4,480)	---	---	(85,984)	93,720	---	---	8,663	5,000
Total	218,324	115,029	103,295	6,613	96,723	---	---	40,000	93,720	---	---	13,185	37,846
Amboy													
Refuse Collection	33,599	31,505	2,094	677	2,771	---	---	---	---	---	---	---	---
Sewer Utility	107,826	188,645	(80,819)	14,639	(66,180)	---	---	(113,129)	104,994	---	---	---	---
Water Utility	34,264	39,935	(5,671)	10,027	4,356	---	---	(1,000)	---	---	---	---	---
Total	175,689	260,085	(84,396)	25,343	(59,053)	---	---	(114,129)	104,994	---	---	---	---
Andover													
Sewer	1,771,670	1,636,531	135,139	80,096	215,235	---	---	---	394,000	6,500	---	---	---
Storm Sewer	288,372	534,152	(245,780)	7,283	(238,497)	---	---	---	15,000	5,000	---	---	---
Water	2,025,452	1,984,746	40,706	249,999	608,692	---	---	---	83,954	6,500	6,570,000	502,685	345,000
Total	4,085,494	4,155,429	(69,935)	337,378	(341,249)	---	---	---	492,954	18,000	6,570,000	502,685	345,000
Annapondale													
Refuse/Recycling	187,051	214,062	(27,011)	993	(26,018)	---	---	---	---	---	---	---	---
Sewer	371,210	293,147	78,063	419,980	498,043	---	386,541	47,000	1,611,596	6,121,630	---	---	---
Storm Utility	24,195	52,701	(28,506)	2,573	(25,933)	---	---	---	---	---	---	---	---
Water	418,783	490,603	(71,820)	8,033	(84,344)	---	---	(133,548)	13,416	---	---	84,344	135,000
Total	1,001,239	1,050,513	(49,274)	431,579	297,961	---	386,541	(86,548)	1,625,012	6,121,630	---	84,344	135,000
Anoka													
Electric	23,277,649	23,900,589	(622,940)	559,376	160,257	---	---	---	395,000	2,355,779	---	---	---
Golf	1,089,693	1,212,966	(123,273)	24,166	(99,107)	---	---	---	---	1,384,109	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments	
Liquor	3,496,489	3,359,815	136,674	---	198,950	---	---	---	160,000	30,543	---	---	---	
Recycling	331,991	338,571	(6,580)	3,827	(2,753)	---	---	---	---	---	---	---	---	
Refuse	414,880	409,444	5,436	6,708	12,144	---	---	---	---	---	---	---	---	
Sewer	2,001,065	1,820,780	180,285	27,548	207,833	---	---	---	---	656,889	---	---	---	
Storm Drainage	283,721	155,346	128,375	16,847	145,222	---	---	---	---	802,550	---	---	---	
Water	1,499,955	1,405,038	94,917	152,313	158,048	---	---	---	---	787,248	---	89,182	150,000	
Total	32,395,443	32,602,549	(207,106)	853,061	396,516	---	---	---	555,000	6,017,098	---	---	89,182	150,000
Apple Valley														
Cemetery Fund	93,780	46,284	47,496	22,720	70,216	---	---	---	---	---	---	---	---	---
Golf	922,648	886,143	36,505	---	36,505	---	---	---	---	18,062	---	---	---	---
Liquor	6,974,113	6,207,330	766,783	120,923	887,706	---	---	---	440,000	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sport Arena	555,262	679,788	(124,526)	125,636	34,649	(33,539)	121,500	---	---	29,255	---	---	34,649	90,000
Storm Drainage	1,141,260	1,179,089	(37,829)	195,382	49,637	---	---	---	---	---	---	---	49,637	290,000
Water & Sewer[3]	8,635,246	7,241,321	1,393,925	792,037	2,161,899	---	---	---	750,000	2,223,273	---	---	24,063	90,000
Total	18,322,309	16,239,955	2,082,354	1,256,698	2,342,997	121,500	---	---	1,256,498	2,270,590	---	---	108,349	470,000
Appleton														
Appleton Area Health Services[1][14][26][29][99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Clinic[26]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage[1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	428,620	401,097	27,523	---	27,523	---	---	---	10,000	---	---	---	---	---
Nursing Home[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, & Garbage[1]	946,890	796,099	150,791	130,855	84,812	83,639	4,484	---	60,000	251,628	---	---	22,524	130,000
Total	1,375,510	1,197,196	178,314	130,855	84,812	83,639	4,484	---	70,000	251,628	---	---	22,524	130,000
Arco														
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	13,823	16,002	(2,179)	1,250	4,100	(5,029)	---	---	(3,000)	---	---	---	4,100	10,000
Utility[2]	12,840	13,051	(211)	1,279	1,068	---	---	---	---	---	---	---	---	---
Total	26,663	29,053	(2,390)	2,529	4,100	(3,961)	---	---	(3,000)	---	---	---	4,100	10,000
Arden Hills														
Recycling	66,304	81,582	(15,278)	20,200	4,922	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	1,344,716	1,280,486	64,230	14,017	78,247	---	---	---	---	36,954	---	---	---
Surface Water Management	456,047	147,395	308,652	21,162	329,814	13,746	---	---	---	66,612	---	---	---
Water	1,416,406	1,461,455	(45,049)	70,934	25,885	---	---	---	---	144,193	---	---	---
Total	3,283,473	2,970,918	312,555	126,313	438,868	13,746	---	---	---	247,759	---	---	---
Argyle													
Gas	379,723	342,977	36,746	---	36,746	---	---	---	20,000	---	---	---	---
Refuse	65,396	49,843	15,553	---	15,553	---	---	---	10,000	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Wastewater[3]	185,272	221,113	(35,841)	---	(62,799)	---	---	---	(78,071)	---	---	26,958	66,012
Total	630,391	613,933	16,458	---	(10,500)	---	---	---	(48,071)	---	---	26,958	66,012
Arlington													
Electric	1,434,598	1,720,095	(285,497)	23,210	(262,287)	---	---	---	---	---	---	---	---
Sewer	354,430	225,470	128,960	4,397	133,357	---	---	128,000	---	---	---	---	---
Sibley Medical Center[14]	9,559,870	9,299,439	260,431	287,016	353,833	---	---	---	---	199,467	---	191,602	168,314
Water	375,161	336,553	38,608	1,292	39,900	---	---	---	162,601	---	---	---	---
Total	11,724,059	11,581,557	142,502	315,915	264,803	---	---	---	290,601	199,467	---	191,602	168,314
Ashby													
Garbage	78,827	65,912	12,915	49	12,964	---	---	---	---	---	---	---	---
Sewer	70,110	70,118	(8)	5,857	5,849	---	---	654	---	35,553	---	---	---
Storm Sewer	8,198	114	8,084	37	8,121	---	---	---	---	---	---	---	---
Water	139,784	70,263	69,521	1,631	37,222	---	---	---	---	19,407	---	33,930	21,000
Total	296,919	206,407	90,512	7,574	64,156	---	---	---	654	54,960	---	33,930	21,000
Askov													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	110,057	101,793	8,264	56,764	46,935	---	56,158	---	---	100,102	---	18,093	32,678
Total	110,057	101,793	8,264	56,764	46,935	---	56,158	---	---	100,102	---	18,093	32,678
Atwater													
E.D.A.	10,250	10,473	(223)	4,699	4,476	---	---	---	---	23,391	---	---	---
Sewer	63,348	15,267	48,081	9,786	57,867	---	---	(24,279)	---	---	---	---	---
Water	86,235	40,720	45,515	17,875	63,390	---	---	(19,813)	---	---	---	---	---
Total	159,833	66,460	93,373	32,560	125,733	---	---	(44,092)	---	23,391	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Audubon													
Liquor	575,064	576,680	11,399	13,438	(3,655)	---	---	---	5,000	1,400	---	13,438	11,519
Sewer	101,263	14,548	10,122	39,240	57,597	---	---	---	9,300	43,545	---	39,240	10,000
Water	67,453	8,315	1,931	3,700	57,369	---	---	---	21,800	10,082	---	3,700	14,000
Total	743,780	599,543	23,452	56,378	111,311	---	---	---	36,100	55,027	---	56,378	35,519
Aurora													
Cina Center	60,777	94,388	---	3,590	(37,201)	---	---	---	20,000	---	---	3,591	10
Irongate Apartments & Townhomes	539,105	431,048	108,057	147,825	(11,454)	---	---	(10,000)	---	21,699	---	147,980	120,000
Sanitation	227,023	224,508	2,515	1,837	4,352	---	---	---	55,641	---	---	---	---
Wastewater	405,863	221,115	184,748	24,722	1,777	---	248,506	---	50,000	381,333	---	19,504	40,000
Water	176,148	199,028	(22,880)	2,760	(20,120)	---	---	---	(1,825)	10,281	---	---	---
Total	1,408,916	1,170,087	238,829	153,192	143,270	---	248,506	---	113,816	413,313	---	171,075	160,010
Austin													
Electric	29,764,634	29,649,739	114,895	558,834	40,611	---	---	---	---	2,634,347	---	44,930	135,000
Gas	22,470,138	21,945,740	524,398	449,497	8,550	---	---	---	---	---	---	---	---
H.R.A. Component Unit	3,960,036	3,240,240	719,796	183,952	729,841	---	1,286,820	---	(19,000)	373,868	---	729,841	195,000
Port Authority Component Unit	253,009	581,664	(328,655)	259,810	594,939	---	---	---	6,534	---	---	---	435,000
Sewer	3,663,631	4,047,806	(384,175)	762,455	443,611	---	---	---	---	638,394	---	443,611	525,000
Storm Water Utility District	439,284	271,887	167,397	23,662	191,059	---	---	---	---	144,564	---	---	---
Waste Transfer Station	65,315	40,650	24,665	10,301	34,966	---	---	---	---	26,234	---	---	---
Water	2,552,907	2,348,141	204,766	206,525	411,291	---	---	---	---	---	---	---	---
Total	63,168,954	62,125,867	1,043,087	1,817,552	1,680,571	29,015	1,286,820	6,534	(19,000)	3,817,407	---	1,708,047	1,290,000
Avoca													
A & I Fund	15,701	14,971	730	---	730	---	---	---	---	---	---	---	---
Liquor	263,727	245,233	18,494	4,793	22,910	---	---	---	---	21,580	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Fund[3]	42,809	61,735	(18,926)	990	21,692	---	---	---	19,244	22,027	---	21,841	8,722
Total	322,237	321,939	298	5,783	(15,988)	---	---	---	19,244	43,607	---	21,841	8,722
Avon													
Sewer	276,365	457,312	(180,947)	2,316,688	147,874	---	---	---	---	---	---	147,874	443,765
Water	155,067	154,819	248	1,692,212	31,677	---	---	---	---	---	---	---	91,623
Total	431,432	612,131	(180,699)	4,008,900	179,551	---	---	---	---	---	---	179,551	535,388

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Babbitt													
Public Utility[3]	413,234	378,786	12,199	29,629	17,018	---	---	---	---	---	---	29,629	58,000
Sanitation	137,815	151,834	---	---	(14,019)	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	551,049	530,620	12,199	29,629	2,999	---	---	---	---	---	---	29,629	58,000
Backus													
Senior Townhomes	27,365	21,274	15	12,805	(6,699)	---	---	---	---	---	---	12,805	7,481
Sewer	25,670	64,693	9,422	---	(29,601)	---	---	4,000	---	---	---	---	---
Water	41,922	61,575	1,725	---	(17,928)	---	---	6,000	---	1,950	---	---	---
Total	94,957	147,542	11,162	12,805	(54,228)	---	---	10,000	---	1,950	---	12,805	7,481
Badger													
Refuse	39,955	41,741	---	---	(1,786)	---	---	---	---	---	---	---	---
Sewer	27,822	31,917	2,561	1,588	(3,122)	---	---	16,000	---	---	---	1,588	---
Water	21,394	40,236	4,653	6,764	(20,953)	---	---	---	---	---	---	6,764	---
Total	89,171	113,894	7,214	8,352	(25,861)	---	---	16,000	---	---	---	8,352	---
Bagley													
Cable T. V.	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	805,935	781,104	24,831	1,482	26,313	---	---	15,000	---	---	---	---	---
Natural Gas[9]	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission[9][30]	3,108,955	2,909,175	199,780	75,899	76,471	---	---	(8,623)	---	103,489	---	141,630	1,369,112
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	3,914,890	3,690,279	224,611	199,208	102,784	---	---	6,377	---	103,489	---	141,630	1,369,112
Balaton													
Garbage	37,537	39,054	(1,517)	301	(1,216)	---	---	---	---	1,498	---	---	---
Lakview Senior Housing	262,355	267,939	(5,584)	2,134	(3,450)	---	---	---	---	7,263	---	---	---
Liquor	443,981	415,443	28,538	7,099	35,637	---	---	70,000	---	---	---	---	---
Nursing Home	1,592,063	1,731,765	(139,702)	145,956	(15,096)	---	---	---	---	14,821	---	---	4,889
Sewer	93,068	71,476	21,592	16,088	37,680	---	---	---	---	1,498	---	---	---
Water	117,333	84,550	32,803	---	20,089	---	---	---	---	1,498	---	---	20,000
Total	2,546,357	2,610,227	(63,870)	171,578	73,644	---	---	70,000	---	26,578	---	34,064	24,889

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Barnesville													
Ambulance	269,004	350,408	(81,404)	---	(61,445)	---	---	---	---	---	---	---	---
Broadband Internet	180,431	85,773	94,658	---	96,372	---	---	28,535	---	---	---	---	---
Cable T. V.	312,031	282,504	29,527	22,990	13,686	---	---	5,000	---	---	---	22,990	40,000
Electric	1,492,557	1,211,314	281,243	23,866	280,911	---	---	205,000	---	21,569	---	15,426	24,000
Golf Course	110,337	148,323	(37,986)	504	(37,482)	---	---	---	---	---	---	---	---
Liquor	344,664	332,771	11,893	2,002	13,895	---	---	6,000	---	---	---	---	---
Sanitation	144,192	157,111	(12,919)	24,877	11,958	---	---	16,299	---	---	---	---	---
Sewer	541,049	134,484	406,565	23,638	80,667	---	---	75,500	---	694,631	1,070,158	11,663	50,700
Storm Sewer	26,112	29,057	(2,945)	---	(730)	---	---	---	---	19,500	---	---	---
Telephone	1,043,844	584,759	459,085	120,744	23,143	---	2,783	523,965	---	58,882	---	23,143	36,000
Water	385,894	222,386	163,508	21,309	93,447	---	---	8,000	---	64,479	---	83,449	111,420
Total	4,850,115	3,538,890	1,311,225	247,977	1,316,834	---	2,783	868,299	---	859,061	1,070,158	156,671	262,120
Barnum													
Liquor	480,899	428,795	52,104	981	53,085	---	---	9,000	---	9,257	---	---	---
Sewer	90,319	34,433	55,886	8,937	41,335	---	---	2,000	---	---	---	23,488	24,000
Water	83,819	69,341	14,478	7,403	21,881	---	---	---	---	---	---	---	---
Total	655,037	532,569	122,468	17,321	116,301	---	---	11,000	---	9,257	---	23,488	24,000
Barrett													
Sewer	33,074	58,335	(25,261)	189	(25,072)	---	---	---	---	---	---	---	---
Water	48,187	45,214	2,973	112,612	109,590	---	112,307	---	---	453,560	308,693	4,720	5,700
Total	81,261	103,549	(22,288)	112,801	84,518	---	112,307	---	---	453,560	308,693	4,720	5,700
Barry													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[0][3]	1,195	14,321	(13,126)	1,159	(12,504)	---	---	(12,500)	---	---	---	537	8,700
Total	1,195	14,321	(13,126)	1,159	(12,504)	---	---	(12,500)	---	---	---	537	8,700
Battle Lake													
Liquor	937,750	856,104	81,646	16,192	76,982	---	---	20,000	---	---	---	19,406	15,000
Sewer	182,286	121,348	60,938	18,455	64,275	---	---	---	---	25,667	---	15,118	89,000
Water	176,032	108,990	67,062	15,850	59,374	---	---	---	---	10,649	---	23,299	77,000
Total	1,296,068	1,086,442	209,646	50,497	200,631	---	---	20,000	---	36,316	---	57,823	181,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Baudette													
Light & Water[30]	2,001,618	1,618,190	383,428	87,632	374,424	---	---	---	153,414	103,819	---	87,632	185,034
Liquor	1,088,076	1,000,467	87,609	---	95,904	---	---	---	131,716	35,332	---	---	---
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	3,089,694	2,618,657	471,037	87,632	470,328	---	---	---	285,130	139,151	---	87,632	185,034
Baxter													
Sewer	1,027,582	1,221,479	(193,897)	---	472,811	---	---	---	47,200	104,964	---	---	---
Storm Water	245,956	160,078	85,878	386	85,492	---	---	---	7,000	155,454	---	386	---
Water	1,174,253	1,252,232	(77,979)	354,447	307,191	---	---	---	(652,805)	2,982,215	6,500,000	314,131	890,000
Total	2,447,791	2,633,789	(185,998)	354,833	865,494	---	---	---	(98,605)	3,242,633	6,500,000	314,517	890,000
Bayport													
Sewer	550,732	516,675	34,057	82,054	116,111	---	---	---	112,925	---	---	---	---
Water	232,204	320,885	(88,681)	98,990	10,309	---	---	---	2,919	---	---	---	---
Total	782,936	837,560	(54,624)	181,044	126,420	---	---	---	115,844	---	---	---	---
Beardsley													
Garbage	23,808	15,240	8,568	920	7,648	---	---	---	---	---	---	---	---
Sewer	14,748	16,547	(1,799)	7,357	3,073	---	---	---	---	---	---	---	---
Water	22,832	31,958	(9,126)	---	(9,126)	---	---	---	---	---	---	---	---
Total	61,388	63,745	(2,357)	7,357	1,595	---	---	---	---	---	---	---	---
Beaver Bay													
E.D.A.	37,679	27,519	10,160	---	10,160	---	---	---	---	---	---	---	54,166
Liquor	389,582	358,843	30,739	8,803	39,542	---	---	13,000	---	9,917	---	---	---
Sewer	56,797	76,944	(20,147)	---	(20,147)	---	---	---	---	---	---	---	---
Water	50,501	75,345	(24,844)	---	(29,939)	---	---	---	---	41,302	---	5,095	---
Total	534,559	538,651	(4,092)	8,803	(384)	---	---	13,000	---	51,219	---	5,095	54,166
Beaver Creek													
Refuse	13,991	14,321	(330)	---	(330)	---	---	---	---	---	---	---	---
Sewer	47,714	8,359	39,355	1,939	37,416	---	---	50,000	---	1,300	---	1,939	5,299
Water	24,451	11,444	13,007	895	12,437	---	---	(16,126)	---	---	---	1,465	7,000
Total	86,156	34,124	52,032	895	49,523	---	---	33,874	---	1,300	---	3,404	12,299

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense	Principal Payments								Interest Paid		
Becker															
Golf	1,252,132	1,361,590	8,850	495	(101,103)	---	---	---	---	---	89,646	---	---	---	
Sewer	1,203,019	1,267,123	20,127	---	(43,977)	---	---	---	194,804	---	74,452	---	---	---	
Water	568,337	426,055	142,282	57,512	153,295	---	---	---	(136,298)	---	22,037	---	57,512	70,000	
Total	3,023,488	3,054,768	31,280	58,007	8,215	---	---	---	58,506	---	186,135	---	---	57,512	70,000
Bejou															
Sewer[0]	8,201	5,767	2,434	---	2,434	---	---	---	---	---	---	---	---	---	
Water[0]	7,811	7,834	(23)	---	(23)	---	---	---	---	---	---	---	---	---	
Total	16,012	13,601	2,411	---	2,411	---	---	---	---	---	---	---	---	---	---
Belgrade															
E.D.A. Housing	107,123	82,235	24,888	---	(8,487)	---	---	---	---	---	---	---	33,375	35,000	
Sewer	79,688	120,658	(40,970)	38,019	2,565	24,734	---	---	---	---	4,728	---	---	2,565	27,000
Water	80,680	87,081	(6,401)	---	285	(6,686)	---	---	---	---	---	---	---	285	3,000
Total	267,491	289,974	(22,483)	38,019	(20,689)	24,734	---	---	---	---	4,728	---	---	36,225	65,000
Belle Plaine															
Ambulance	265,466	251,859	13,607	77,358	90,965	37,800	---	---	---	---	---	---	---	---	---
Sewer	795,087	1,148,727	(353,640)	514,565	225,821	(64,896)	---	---	---	---	821,815	2,124,795	---	171,010	480,194
Water	656,389	469,117	187,272	385,385	272,581	300,076	---	---	40,000	---	3,032,869	---	---	293,879	45,000
Total	1,716,942	1,869,703	(152,761)	977,308	326,145	37,800	---	---	40,000	---	3,854,684	2,124,795	---	464,889	525,194
Bellechester															
Sewer	13,039	9,898	3,141	---	576	---	---	---	---	---	---	---	---	2,565	2,000
Water	23,361	23,070	291	---	(5,064)	---	---	---	---	---	---	---	---	5,335	4,000
Total	36,400	32,968	3,432	---	(4,488)	---	---	---	---	---	---	---	---	7,900	6,000
Bellingham															
Sewer	26,155	22,325	3,830	251	4,081	---	---	---	55,000	---	---	---	---	---	---
Water	30,164	47,663	(17,499)	---	(17,499)	---	---	---	(10,866)	---	---	---	---	---	---
Total	56,319	69,988	(13,669)	251	(13,418)	---	---	---	44,134	---	---	---	---	---	---
Beltrami															
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[0][2]	12,189	12,509	(320)	12,534	10,914	12,131	---	---	(6,000)	---	---	---	---	1,300	6,000
Total	12,189	12,509	(320)	12,534	10,914	12,131	---	---	(6,000)	---	---	---	---	1,300	6,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Belview														
Parkview Home & Parkwood Apts.[14]	2,223,936	2,162,526	61,410	55,674	70,400	46,684	---	---	6,787	15,000	158,787	---	50,394	125,000
Refuse[18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer & Garbage[18]	65,495	36,640	28,855	8,514	---	37,369	---	---	---	40,201	---	---	---	---
Village Park Townhomes	26,880	4,337	22,543	---	14,431	8,112	---	---	---	---	---	---	14,431	---
Water	21,080	19,506	1,574	---	---	1,574	---	---	---	(50,000)	---	---	---	---
Total	2,337,391	2,223,009	114,382	64,188	84,831	93,739	---	---	6,787	5,201	158,787	---	64,825	125,000
Bemidji														
Airport	270,507	1,492,598	(1,222,091)	10,092,476	6,097	8,864,288	---	8,387,915	698,142	---	9,550,625	---	6,097	---
Liquor	4,199,549	3,825,270	374,279	18,538	---	392,817	---	---	1,804	566,889	---	---	---	---
Northview Manor Apartments	---	---	---	138,639	---	521	---	---	---	---	---	---	---	138,118
Refuse	391,798	510,048	(118,250)	153,804	---	35,554	---	---	734	2,300,000	---	---	---	---
Sewer	1,953,669	2,189,391	(235,722)	398,909	189,604	(26,417)	---	36,922	1,812	(176,268)	---	---	189,604	---
Storm Water	906,794	344,408	562,386	37,529	---	599,915	---	---	---	1,209,861	---	---	---	---
Water	1,385,898	1,116,436	469,462	330,768	189,604	610,626	---	36,923	1,470	92,449	838,914	---	189,604	1,070,000
Total	9,308,215	9,478,151	(169,936)	11,170,663	523,423	10,477,304	---	8,461,760	703,962	3,992,931	10,389,539	---	523,423	1,315,000
Benson														
Electric	4,266,221	3,732,427	533,794	305,685	244,208	595,271	---	---	---	76,968	2,455,072	6,713,549	234,017	130,000
Garbage Collection	167,995	159,304	8,691	2,432	---	11,123	---	---	---	---	---	---	---	---
Liquor	1,051,487	1,030,711	20,776	7,462	---	28,238	---	---	---	60,000	10,351	---	---	---
Sewer	693,631	698,491	(4,860)	36,154	79,494	(48,200)	---	---	---	1,244	11,644	---	79,494	193,000
Water	330,110	365,525	(35,415)	63,052	21,569	6,068	---	---	---	12,101	53,352	---	19,975	45,000
Total	6,509,444	5,986,458	522,986	414,785	345,271	592,500	---	---	---	150,313	2,530,419	6,713,549	333,486	368,000
Bertha														
Ambulance	75,596	71,192	4,404	17,386	---	21,790	843	---	2,858	---	---	---	---	---
Liquor	241,270	239,353	1,917	2,909	---	4,826	---	---	---	---	---	---	---	---
Sewer	69,882	62,883	6,999	6,217	---	13,216	---	---	---	---	---	---	---	---
Water	30,159	30,028	131	5,391	---	5,522	---	---	---	---	---	---	---	---
Total	416,907	403,456	13,451	31,903	---	45,354	843	---	2,858	---	---	---	---	---
Bethel														
Sewer	98,351	113,172	(14,821)	19,777	44,635	(39,679)	---	---	---	71,08	---	---	44,635	16,000
Total	98,351	113,172	(14,821)	19,777	44,635	(39,679)	---	---	---	71,08	---	---	44,635	16,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Big Falls														
Liquor	269,132	278,264	10,711	---	1,599	---	---	---	---	6,000	---	---	---	---
Sewer	50,000	27,596	5,807	32,468	(4,257)	---	---	---	---	---	---	---	32,468	8,500
Water	17,694	13,969	2,271	---	5,996	---	---	---	---	---	---	---	---	---
Total	336,846	319,829	18,789	32,468	3,338	---	---	---	---	6,000	---	---	32,468	8,500
Big Lake														
Liquor	2,710,819	2,534,116	---	104,286	72,417	---	---	---	---	180,000	18,164	---	64,114	29,068
Sanitary Sewer	1,136,328	940,205	828,145	269,782	754,486	19	---	---	---	457,060	3,105,522	4,724,842	304,380	2,885,000
Storm Sewer	132,926	212,349	9,445	10,280	(80,258)	---	---	---	---	75,519	159,241	---	10,280	---
Water	1,182,051	858,663	323,388	225,647	258,183	---	---	---	---	468,868	640,264	1,389,719	299,003	450,000
Total	5,162,124	4,545,333	616,791	675,200	1,004,828	19	---	---	---	1,181,447	3,923,191	6,114,561	677,777	3,364,068
Bigelow														
Electric	160,336	136,225	24,111	3,176	27,287	---	---	---	---	---	25,983	---	---	---
Sewer	24,110	1,961	22,149	---	13,183	---	1,199,055	---	---	---	1,808,007	---	8,966	---
Water	35,790	47,475	(11,685)	2,199	(9,486)	15,467	---	---	---	---	---	---	---	---
Total	220,236	185,661	34,575	8,966	30,984	15,467	1,199,055	---	---	---	1,833,990	---	8,966	---
Bigfork														
Sewer	68,214	91,140	(22,926)	4,940	(20,499)	---	---	---	---	157	21,952	---	2,421	3,000
Water	72,327	107,645	(35,318)	1,113	(34,205)	---	---	---	---	5,828	---	---	---	---
Total	140,541	198,785	(68,244)	6,053	(54,704)	---	---	---	---	5,985	21,952	---	2,421	3,000
Bingham Lake														
Sewer	12,300	57,802	(45,502)	88	(45,414)	---	---	---	---	(5,730)	---	---	---	---
Water	44,507	30,281	14,226	---	14,226	---	---	---	---	14,567	---	---	---	---
Total	56,807	88,083	(31,276)	88	(31,188)	---	---	---	---	8,837	---	---	---	---
Birchwood														
Sewer[0]	163,851	93,254	70,597	2,961	70,313	---	---	---	---	50,350	186,339	---	3,245	11,000
Water[0]	64,087	73,998	(9,911)	522	(9,389)	---	---	---	---	(124)	---	---	---	---
Total	227,938	167,252	60,686	3,483	60,924	---	---	---	---	50,226	186,339	---	3,245	11,000
Bird Island														
Sewer	192,921	65,685	127,236	40,776	138,925	11,159	578,345	---	---	---	3,599,718	---	2,512	25,000
Storm Sewer	18,155	3,419	14,736	305	15,041	---	---	---	---	---	330,654	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	241,801	170,675	71,126	22,995	91,994	8,288	---	---	---	1,174,370	---	2,127	25,000
Total	452,877	239,779	213,098	31,214	245,960	19,447	578,345	---	---	5,104,742	---	4,639	50,000
Biscay	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor Store[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---
Biwabik	107,913	68,411	39,502	---	39,502	---	---	---	---	---	---	---	---
Ambulance	570,233	603,464	(33,231)	17,841	(15,390)	---	---	---	---	92,960	---	---	---
Electric Utilities	119,838	125,737	(5,919)	---	(5,919)	---	---	---	---	---	---	---	---
Solid Waste Management	166,415	139,552	26,863	(373)	26,490	---	---	---	---	11,454	---	---	---
Wastewater Operations	215,449	287,581	(72,132)	(647)	(72,779)	---	---	---	---	31,451	---	---	---
Water Utilities	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,179,848	1,224,765	(44,917)	1,6821	(28,096)	---	---	---	---	135,865	---	---	---
Blackduck	141,980	119,042	22,938	806	15,299	---	---	---	---	23,131	---	7,579	---
Golf Course	685,303	677,395	7,908	4,831	8,018	---	---	---	---	42,988	---	---	---
Liquor	82,233	138,734	(56,501)	3,588	(58,300)	---	---	---	---	7,420	---	616	16,990
Sewer	131,370	66,853	64,517	14,076	31,091	---	---	---	---	3,000	---	44,880	12,000
Water	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,040,886	1,002,024	38,862	23,301	(3,892)	---	---	---	---	53,408	---	53,075	28,990
Blaine	403,118	497,057	(93,939)	49,911	(44,028)	---	---	---	---	---	---	---	---
Blaine Courts - Senior Housing	926,905	866,518	60,387	20,774	81,161	---	---	---	291,901	---	---	---	---
Cloverleaf Courts - Senior Housing	2,566,383	2,388,790	177,593	119,321	296,914	---	---	---	(554,802)	---	---	---	---
Refuse	4,447,964	5,261,702	(813,738)	733,136	(80,602)	---	---	---	2,423,553	4,965,687	---	---	---
Sewer	4,873,725	3,391,278	1,482,447	239,878	1,722,325	---	---	---	2,472,124	6,329,809	---	---	---
Water	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	13,218,095	12,405,345	812,750	1,163,020	1,975,770	---	---	---	4,632,776	11,295,496	---	---	---
Blomkest	25,770	6,586	19,184	460	19,644	---	---	---	---	---	100,000	---	---
Sewer	17,144	9,637	7,507	183	7,690	---	---	---	---	---	---	---	---
Water	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	42,914	16,223	26,691	643	27,334	---	---	---	---	---	100,000	---	---
Blooming Prairie	104,567	66,636	37,931	10,561	48,492	---	---	---	---	639	---	---	---
Ambulance	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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	
Cemetery	1,660	4,828	(3,168)	931	---	(2,237)	---	---	---	---	---	---	---	---	---
Economic Development Authority	114,702	65,127	49,575	15,828	19,891	45,512	---	---	---	---	(31,800)	---	---	16,724	108,696
Light & Power Utility	2,274,064	2,364,519	(90,455)	84,266	24,093	(30,282)	---	---	---	---	---	289,789	771,101	22,923	166,611
Sewer Utility	451,436	412,525	38,911	16,800	27,747	27,964	---	---	---	---	22,458	---	---	24,391	143,155
Storm Sewer	22,224	15,693	6,531	83	880	5,734	---	---	---	---	---	---	---	900	10,439
Water Utility	127,728	157,259	(29,531)	13,955	3,457	(19,033)	---	---	---	---	---	17,356	---	3,443	1,346
Total	3,096,381	3,086,587	9,794	142,424	76,068	76,150	---	---	---	---	(9,342)	307,784	771,101	68,381	430,247
Bloomington															
H.R.A. Enterprise	293,583	474,767	(181,184)	98,544	29,888	(112,528)	57,787	32,377	---	---	---	---	---	---	---
Motor Vehicle	509,883	533,708	(23,825)	3,696	---	(20,129)	---	---	---	---	(30,000)	---	---	---	---
Police Contractual	500,431	500,431	---	---	---	---	---	---	---	---	---	---	---	---	---
Recreation Facilities	3,452,103	4,855,794	(1,403,681)	969,756	77,515	(511,440)	---	---	---	---	---	1,703,134	---	37,734	170,000
Recycling	653,078	815,303	(162,225)	206,383	---	44,158	---	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	3,908,564	2,703,559	1,205,005	212,868	18,026	1,399,847	---	---	---	---	23,002	1,227,964	---	12,501	195,000
Water/Sewer[3]	18,998,290	20,081,479	(1,083,189)	589,841	39,395	(532,743)	10,326	---	---	---	23,600	3,319,485	---	---	---
Total	28,315,932	29,965,031	(1,649,099)	2,081,088	164,824	267,165	68,113	32,377	---	---	16,602	6,250,583	---	50,235	365,000
Blue Earth															
Liquor	1,237,973	1,158,737	79,236	28,579	27,612	80,203	---	---	---	---	10,000	1,503	---	25,662	30,000
Public Utilities Commission[4][29]	5,328,413	4,932,810	395,603	264,868	442,349	218,122	---	---	---	---	---	1,727,323	1,216,319	131,031	490,109
Sewer	826,318	594,171	232,147	14,947	49,693	197,401	---	---	---	---	---	328,049	---	47,993	235,748
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	7,392,704	6,685,718	706,986	308,394	519,654	495,726	---	---	---	---	10,000	2,056,875	1,216,319	204,686	755,857
Bluffton															
Economic Development Authority	34,808	29,565	5,243	65	25,454	(20,146)	---	---	---	---	---	---	---	25,281	15,993
Sewer	13,963	20,293	(6,330)	7,068	1,857	(1,119)	1,076	---	262	---	---	---	---	1,700	5,000
Total	48,771	49,858	(1,087)	7,133	27,311	(21,265)	1,076	---	262	---	---	---	---	26,981	20,993
Boek															
Sewer	25,982	23,781	2,201	296	1,143	1,354	---	---	---	---	---	---	---	1,143	300
Water	20,042	6,546	13,496	231	9,828	3,899	---	---	---	---	---	---	---	9,828	2,900
Total	46,024	30,327	15,697	527	10,971	5,253	---	---	---	---	---	---	---	10,971	3,200

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Borup													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse[0][1]	21,440	12,637	8,803	(886)	7,917	---	---	---	9,689	---	---	---	---
Total	21,440	12,637	8,803	(886)	7,917	---	---	---	9,689	---	---	---	---
Bovey													
Refuse	78,947	69,204	9,743	2,895	12,638	---	---	---	---	---	---	---	---
Sewer	109,183	92,934	16,249	8,273	24,522	---	---	---	---	---	---	---	---
Water	56,683	32,508	24,175	1,839	26,014	---	---	---	---	---	---	---	---
Total	244,813	194,646	50,167	13,007	63,174	---	---	---	---	---	---	---	---
Bowlus													
Sewer[0]	10,428	4,457	5,971	710	6,681	---	---	---	20,000	---	---	---	---
Water[0]	19,854	13,129	6,725	4,454	11,179	---	---	---	15,000	19,071	---	---	---
Total	30,282	17,586	12,696	5,164	17,860	---	---	---	35,000	19,071	---	---	---
Boyd													
Cable T.V.	19,066	22,051	(2,985)	391	(2,746)	---	---	---	---	---	---	---	---
Liquor	279,844	280,976	(1,132)	12,645	11,513	---	---	---	---	27,897	---	---	---
Sewer	26,571	56,330	(29,759)	65	(35,517)	---	---	---	---	---	---	5,823	1,500
Water	39,897	49,643	(9,746)	47,488	(85)	---	45,706	---	---	97,638	---	37,828	---
Total	365,378	409,000	(43,622)	60,589	(26,835)	---	45,706	---	---	125,535	---	43,651	1,500
Braham													
Liquor	1,118,304	1,095,247	23,057	3,614	26,671	---	---	---	15,000	1,395	---	---	---
Sewer	307,606	266,208	41,398	11,918	43,191	---	---	---	---	44,277	---	10,125	10,000
Water	234,212	134,246	99,966	7,380	86,194	---	---	---	---	18,027	---	21,152	68,379
Total	1,660,122	1,495,701	164,421	22,912	156,056	---	---	---	15,000	63,699	---	31,277	78,379
Brainerd													
Arena	460,583	496,223	(35,640)	---	(46,086)	---	---	---	---	---	---	10,446	---
H.R.A. - Brainerd Oaks Fund[29]	---	1,055,490	(1,055,490)	2,792	(1,469,711)	---	---	---	---	---	---	391,167	---
H.R.A. - Housing Choice Vouchers Fund[29]	1,285,050	1,266,504	18,546	1,074	19,620	---	1,277,123	---	---	---	---	---	---
H.R.A. - Public Housing Fund[29]	937,502	1,315,352	(377,850)	177,754	(212,792)	---	439,167	---	---	76,824	---	12,696	16,216
Public Utilities Commission[29][30]	20,948,546	19,061,849	1,886,697	883,309	2,770,006	---	---	---	---	5,912,046	---	---	25,000
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	23,631,681	23,195,418	436,263	1,064,929	1,061,037	---	1,716,290	---	---	5,988,870	---	414,309	41,216
Brandon													
Economic Development Authority	118,731	2,196	116,535	2,241	118,776	---	---	---	---	---	---	---	154,391
Liquor	481,493	443,399	38,094	12,941	51,035	---	---	358	45,000	17,820	---	---	---
Sewer	116,502	49,243	67,259	91	38,933	---	---	---	---	22,254	---	---	34,000
Water	64,458	27,834	36,624	250	36,874	---	---	---	(22,898)	1,757	---	---	---
Total	781,184	522,672	258,512	15,523	235,102	---	---	358	22,102	41,831	---	---	188,391
Breckenridge													
Electric	2,703,994	2,345,972	358,022	114,282	472,304	---	---	---	225,000	---	---	---	---
Sewer	246,663	195,657	51,006	(17,114)	33,892	---	---	---	---	165,379	---	36,583	610,000
Water	531,611	695,893	(164,282)	61,200	(103,082)	---	---	---	---	113,746	---	---	---
Total	3,482,268	3,237,522	244,746	158,568	403,114	---	---	---	225,000	279,125	---	36,583	610,000
Breezy Point													
Sewer	308,565	191,513	117,052	176,713	230,326	---	---	---	27,649	---	---	2,910	58,000
Total	308,565	191,513	117,052	176,713	230,326	---	---	---	27,649	---	---	2,910	58,000
Brewster													
Electric	353,453	328,982	24,471	6,913	20,369	---	---	---	---	204,835	---	9,403	20,000
H.R.A.	10,525	8,474	2,051	424	(2,840)	---	---	---	(1,292)	---	---	5,315	2,092
Sewer	123,914	58,740	65,174	8,353	72,257	---	1,267	---	5,000	---	---	---	---
Water	60,463	66,218	(5,755)	3,613	(3,612)	---	3,613	---	2,200	---	---	---	---
Total	548,355	462,414	85,941	19,303	86,174	---	4,880	---	5,908	204,835	---	14,718	22,092
Bricelyn													
Sewer	65,421	33,300	32,121	52	28,278	---	---	---	(20,000)	53,017	---	3,895	15,000
Swimming Pool	37,038	41,491	(4,453)	---	(4,453)	---	---	---	(10,000)	---	---	---	---
Water	31,692	34,385	(2,693)	---	(2,693)	---	---	---	---	---	---	---	---
Total	134,151	109,176	24,975	52	21,132	---	---	---	(30,000)	53,017	---	3,895	15,000
Brook Park													
Water[0]	26,255	5,228	21,027	---	18,977	---	---	---	---	5,503	---	2,050	1,000
Total	26,255	5,228	21,027	---	18,977	---	---	---	---	5,503	---	2,050	1,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Brooklyn Center													
Earle Brown Heritage Center	4,325,296	4,593,987	59,143	---	(209,548)	---	---	---	230,000	---	---	---	---
Golf Course	252,620	314,256	3,563	---	(58,073)	---	---	---	---	---	---	---	---
Liquor	5,474,634	5,157,579	317,055	66,494	383,549	---	---	---	125,000	---	---	---	---
Recycling & Refuse	245,256	257,300	(12,044)	1,069	(10,975)	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,272,528	2,932,008	340,520	118,105	458,625	---	---	---	(461,723)	492,697	---	---	---
Storm Drainage Utility	1,412,548	1,124,675	287,873	92,298	380,171	---	---	---	---	1,320,603	---	---	---
Street Light Utility	232,850	191,659	41,191	9,049	50,240	---	---	---	26,810	---	---	---	---
Water Utility	2,039,679	1,717,864	321,815	102,919	424,734	---	---	---	---	679,729	---	---	---
Total	17,255,411	16,289,328	966,083	452,640	1,418,723	---	---	---	(79,913)	2,493,029	---	---	---
Brooklyn Park													
Public Utilities[3][27]	13,504,380	11,682,176	1,822,204	1,168,041	2,776,780	---	---	---	112,234	309,483	---	161,784	420,000
Recreation	2,154,050	2,222,720	(68,670)	12,892	(177,936)	---	---	---	---	168,337	---	114,837	---
Recycling[27]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	863,136	2,217,090	(1,353,954)	21,964	(1,331,990)	---	---	---	(400,000)	---	---	---	---
Street/Signal Light Utility	648,374	1,019,773	(371,399)	5,768	(365,631)	---	---	---	---	24,974	---	---	---
Total	17,169,940	17,141,759	28,181	1,208,665	901,223	---	---	---	(287,766)	502,794	---	276,621	420,000
Broton													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility[1]	257,808	178,283	79,525	11,836	81,642	---	---	---	---	281,151	---	9,719	16,000
Total	257,808	178,283	79,525	11,836	81,642	---	---	---	---	281,151	---	9,719	16,000
Browerville													
Ambulance	86,089	71,173	14,916	8,238	22,745	---	---	1,102	---	---	---	---	---
Liquor	481,934	483,109	(1,175)	7,350	5,198	---	---	---	12,708	4,906	---	---	---
Refuse	36,259	35,466	793	1,507	1,850	---	---	---	---	---	---	---	---
Sewer	257,294	226,758	30,536	36,436	59,119	---	---	---	33,172	---	---	7,760	56,203
Storm Water Utility	19,893	5,248	14,645	2,398	17,043	---	---	---	2,546	---	---	---	---
Water	182,898	135,283	47,615	14,886	59,566	---	---	---	8,523	78,966	---	2,937	11,000
Total	1,064,367	957,037	107,330	70,815	165,521	---	---	1,102	56,949	83,872	---	10,697	67,203

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Browns Valley													
Demolition[0]	4	7,757	(7,753)	2,245	(5,508)	---	---	123	600	---	---	---	---
Liquor[0]	361,661	332,033	29,628	7,395	37,023	---	---	---	7,000	---	---	---	---
Refuse[0]	69,227	53,226	16,001	814	16,815	---	---	727	2,750	---	---	---	---
Wastewater[0]	116,579	43,881	72,698	16,056	69,228	2,862	---	291	53,236	---	---	---	30,000
Water[0]	55,965	43,219	12,746	2,085	14,831	---	---	249	11,800	---	---	---	---
Total	603,436	480,116	123,320	28,595	132,389	2,862	---	1,390	75,386	---	---	---	30,000
Brownsdale													
Sewer	72,522	52,958	19,564	---	19,564	---	---	---	---	---	---	---	---
Water	36,856	28,307	8,549	---	4,759	---	---	---	---	---	---	3,790	10,000
Total	109,378	81,265	28,113	---	24,323	---	---	---	---	---	---	3,790	10,000
Brownsville													
Recycling	21,350	21,796	(446)	---	(446)	---	---	---	---	---	---	---	---
Sewer & Sewer Capital	106,482	738,949	(632,467)	44,954	400	(587,913)	---	---	---	661,709	930,825	---	---
Total	127,832	760,745	(632,913)	44,954	(588,359)	---	---	---	---	661,709	930,825	---	---
Brownston													
Electric	415,219	473,400	(58,181)	24,273	19,791	(53,699)	---	---	4,000	459,687	---	18,282	---
Sewer	102,915	122,811	(19,896)	5,531	(14,365)	---	---	---	(17,000)	---	---	---	---
Water	69,142	69,653	(511)	12,933	8,377	---	---	---	17,000	---	---	4,045	9,000
Total	587,276	665,864	(78,588)	42,737	(59,687)	---	---	---	4,000	459,687	---	22,327	9,000
Buckman													
Water	13,479	10,897	2,582	4,858	3,201	4,239	---	---	---	1,989	---	---	---
Total	13,479	10,897	2,582	4,858	4,239	---	---	---	---	1,989	---	---	---
Buffalo													
Electric	11,939,104	10,382,532	1,556,572	203,351	409,966	1,349,957	---	---	500,000	47,753	---	409,966	723,410
Liquor	3,367,690	3,015,555	352,135	9,455	116,315	245,275	7,270	---	400,000	7,468	---	116,144	64,605
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Wastewater[3]	3,401,647	3,336,012	65,635	3,333,973	2,338,486	1,041,122	---	---	400,000	111,549	10,915,000	2,338,486	2,394,755
Wild Marsh Golf Course	1,009,273	1,436,952	(427,679)	---	243,083	(670,762)	---	---	(144)	18,209	---	---	227,950
Total	19,717,714	18,171,051	1,546,663	3,546,779	1,965,592	7,270	---	---	1,299,856	184,979	10,915,000	3,112,546	3,182,770
Buffalo Lake													
Liquor	400,529	414,204	(13,675)	22,440	8,765	---	---	---	---	2,011	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments		
Sewer	209,626	179,382	30,244	600	11,097	19,747	---	---	---	---	---	---	11,097	28,850	
Water	106,256	126,619	(20,363)	1,960	13,438	(31,841)	---	---	---	---	22,940	---	13,438	36,000	
Total	716,411	720,205	(3,794)	25,000	24,535	(3,329)	---	---	---	---	24,951	---	34,535	64,850	
Buhl															
Ambulance	61,860	45,808	16,052	5,341	---	21,393	---	---	1,575	---	---	---	---	---	---
Electric	572,302	501,452	70,850	29,765	---	100,615	---	---	---	10,779	20,830	---	---	---	---
Refuse	63,235	59,548	3,707	112	---	3,819	---	---	---	---	---	---	---	---	---
Sewer	174,514	204,776	(30,262)	5,207	2,220	(27,275)	---	---	---	---	19,021	---	---	2,220	---
Water	50,998	64,653	(13,655)	291	4,038	(17,402)	---	---	---	---	---	---	---	4,124	5,185
Total	922,929	876,237	46,692	40,716	6,258	81,150	---	---	1,575	10,779	39,851	---	6,344	5,185	
Burnsville															
Golf Course	307,478	347,791	(40,313)	15,305	---	(25,008)	---	---	---	---	16,295	---	---	---	---
Ice Arena	1,042,096	1,131,966	(89,870)	3,140	---	(86,730)	---	---	---	(60,000)	---	---	---	---	---
Sewer	5,573,183	5,951,274	(378,091)	617,584	82,047	157,446	---	---	---	307,686	25,000	277,183	47,978	109,273	
Storm Drainage	3,599,614	2,975,970	623,644	566,900	255,017	935,527	---	---	---	832,218	619,027	1,795,758	214,697	472,929	
Street Lighting	378,626	330,697	47,929	14,580	23	62,486	---	---	---	---	---	---	---	---	---
Water	6,185,558	5,055,707	1,129,851	815,086	123,070	1,821,867	---	---	---	461,528	1,751,097	415,775	71,967	163,910	
Total	17,086,555	15,793,405	1,293,150	2,032,595	460,157	2,865,588	---	---	---	792,432	2,411,419	2,488,716	334,642	746,112	
Butterfield															
Liquor	207,099	199,559	7,540	1,459	---	8,999	---	---	---	---	10,787	---	---	---	---
Sewer	126,141	124,768	1,373	66,132	12,619	54,886	59,394	---	---	---	11,230	---	12,619	55,000	
Water	122,895	139,189	(16,294)	---	14,587	(30,881)	---	---	---	---	4,381	---	14,587	13,000	
Total	456,135	463,516	(7,381)	67,591	27,206	33,004	59,394	---	---	---	26,398	---	27,206	68,000	
Byron															
Sewer	818,267	822,883	(4,616)	50,111	197,425	(151,930)	---	---	---	---	---	---	---	198,242	209,700
Water	538,666	386,185	152,481	78,911	59,523	171,869	---	---	---	---	---	---	---	54,286	55,300
Total	1,356,933	1,209,068	147,865	129,022	256,948	19,939	---	---	---	---	---	---	---	252,528	265,000
Caledonia															
Dump Site	39,742	39,742	---	---	---	---	---	---	---	---	---	---	---	---	---
Economic Development	---	30,082	(30,082)	16,982	6,681	(19,781)	---	---	---	---	---	---	---	6,681	62,705
Light	2,371,419	1,990,206	381,213	82,820	2,291	461,742	---	---	---	150,840	376,799	---	---	---	---
Liquor	506,112	483,631	22,481	---	256	22,225	---	---	---	19,458	2,954	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	342,884	296,305	46,579	37,162	18,017	---	---	---	62,652	4,434	---	37,128	76,657
Water	298,572	170,373	128,199	19,838	120,553	---	---	---	62,656	44,307	---	19,838	75,000
Total	3,558,729	3,010,339	548,390	66,228	602,756	---	---	---	295,606	428,494	---	63,647	214,362
Callaway													
Liquor	430,987	410,727	20,260	3,537	23,797	---	---	---	(296)	---	---	---	---
Sewer	21,792	15,363	6,429	1,097	7,526	---	---	---	---	---	---	---	---
Water	51,508	62,461	(10,953)	1,268,075	2,308	---	882,328	385,098	(6,766)	1,679,642	416,698	2,308	19,000
Total	504,287	488,551	15,736	1,272,709	1,286,137	---	882,328	385,098	(7,062)	1,679,642	416,698	2,308	19,000
Calumet													
Cable T.V.	46,440	47,911	(1,471)	1,080	(391)	---	---	---	(3,597)	---	---	---	---
Radio Tower	41,092	8,236	32,856	---	32,856	---	---	---	81,597	---	---	---	---
Refuse	24,131	20,794	3,337	---	3,337	---	---	---	---	---	---	---	---
Sewer	54,572	72,337	(17,765)	16,317	(1,448)	6,272	---	10,045	(10,000)	---	---	---	---
Water	17,872	20,538	(2,666)	---	(2,666)	---	---	---	---	---	---	---	---
Total	184,107	169,816	14,291	17,397	31,688	6,272	---	10,045	68,000	---	---	---	---
Cambridge													
Housing	238,002	226,529	11,473	6,567	18,040	---	170,371	---	---	87,473	---	---	---
Liquor	3,928,778	3,552,108	376,670	45,951	390,839	---	---	---	220,000	811,266	---	38,735	434,094
Storm Sewer	208,033	328,365	(120,332)	18,698	(164,337)	---	---	---	---	380,717	380,717	57,473	151,048
Wastewater	2,006,760	1,756,305	250,455	453,382	188,390	---	---	---	421,753	575,608	473,115	185,745	668,906
Water	1,434,456	1,163,796	270,660	125,992	(17,281)	---	---	---	12,000	562,649	520,950	411,671	345,152
Total	7,816,029	7,027,103	788,926	664,759	742,708	---	170,371	---	653,753	2,417,713	1,374,782	693,624	1,599,200
Campbell													
Garbage[0]	14,289	16,542	(2,253)	1,393	(860)	1,393	---	---	---	---	---	---	---
Sewer[0]	9,724	11,416	(1,692)	4,631	2,939	2,000	---	---	---	---	---	---	---
Water[0]	11,830	20,205	(8,375)	2,302	(6,073)	2,000	---	---	---	---	---	---	---
Total	35,843	48,163	(12,320)	8,326	(3,994)	5,393	---	---	---	---	---	---	---
Canby													
Sanitation	105,151	110,749	(5,598)	5,317	6,492	---	---	---	---	---	---	---	---
Sewer	191,597	167,021	24,576	5,829	17,840	---	---	---	---	---	---	---	17,840
Water	316,677	235,161	81,516	19,740	2,608	---	---	---	---	49,805	---	24,129	102,000
Total	613,425	512,931	100,494	30,886	80,440	---	---	---	---	49,805	---	41,969	1,793,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Cannon Falls													
Ambulance	299,961	234,657	65,304	37,547	102,851	---	---	---	160,000	13,066	---	---	---
Deputy Registrar	90,616	97,775	(7,159)	314	(6,845)	---	---	---	---	---	---	---	---
Disposal	698,008	802,153	(104,145)	250,747	(175,972)	---	---	---	---	41,489	---	322,574	593,150
Water	461,264	593,858	(132,594)	244,556	(65,370)	---	---	---	81,300	13,365	---	177,332	220,000
Total	1,549,849	1,728,443	(178,594)	499,906	(145,336)	---	---	---	241,300	67,920	---	499,906	813,150
Canton													
Liquor	87,711	106,801	(19,090)	6,097	(12,993)	---	---	---	---	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, & Refuse[1]	107,681	140,193	(32,512)	1,286	(52,425)	---	---	---	---	---	---	18,573	5,000
Total	195,392	246,994	(51,602)	7,383	(65,418)	---	---	---	---	---	---	18,573	5,000
Carlos													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities Fund[3]	94,600	---	94,600	274	(48,321)	---	---	---	---	143,195	---	---	---
Total	94,600	---	94,600	274	(48,321)	---	---	---	---	143,195	---	---	---
Carlton													
Ambulance	166,911	175,404	(8,493)	27,920	19,427	---	---	---	8,000	213,201	131,665	---	---
Cemetery	18,500	10,057	8,443	744	9,187	---	---	---	1,500	---	---	---	---
Sewer	107,708	104,037	3,671	4,968	8,639	---	---	---	4,000	3,727	---	---	---
Water	182,688	177,278	5,410	16,036	21,446	---	---	---	4,000	874,969	931,885	---	---
Total	475,807	466,776	9,031	49,668	58,699	---	---	---	17,500	1,091,897	1,063,550	---	---
Carver													
Sewer	314,823	385,071	(70,248)	412,706	300,060	---	---	---	552,895	248,615	7,227	42,398	48,155
Storm Water	36,989	19,904	17,085	---	(7,271)	---	---	---	---	---	---	24,721	35,000
Water	573,015	540,956	32,059	441,588	344,798	---	---	---	117,833	682,821	7,228	128,849	235,845
Total	924,827	945,931	(21,104)	854,294	637,587	---	---	---	670,728	931,436	14,455	195,968	319,000
Cass Lake													
Sewer	173,985	88,389	85,596	7,375	78,176	---	---	---	180,000	---	---	14,795	31,200
Water	191,770	147,938	43,832	6,286	29,543	---	---	---	---	11,234	---	20,575	48,225
Total	365,755	236,327	129,428	13,661	107,719	---	---	---	180,000	11,234	---	35,370	79,425

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Cedar Mills													
Sewer	25,740	48,604	104,660	8,933	72,863	---	100,000	(2,830)	---	---	---	8,741	2,000
Total	25,740	48,604	104,660	8,933	72,863	---	100,000	(2,830)	---	---	---	8,741	2,000
Center City													
Sewer[0]	89,703	84,118	5,585	---	7,387	---	---	---	---	---	---	---	---
Water[0]	47,979	29,775	18,204	---	18,204	---	---	---	---	---	---	---	---
Total	137,682	113,893	23,789	1,802	25,591	---	---	---	---	---	---	---	---
Centerville													
Recycling	---	---	1,673	---	1,673	---	---	---	---	---	---	---	---
Sewer	290,581	357,381	(66,800)	2,160	107,393	---	---	---	---	5,685	---	---	---
Storm Water	48,538	33,788	14,750	---	32,081	---	---	---	---	---	---	---	---
Water	260,190	308,855	(48,665)	2,160	41,733	---	---	---	---	5,685	---	---	---
Total	599,309	700,024	(100,715)	4,320	182,880	---	---	---	---	11,370	---	---	---
Ceylon													
Electric	198,644	171,834	26,810	13,470	40,280	---	---	6,834	---	13,913	---	---	---
Sewer	55,339	82,128	(26,789)	43,131	(4,999)	42,139	---	6,834	---	---	---	20,081	40,000
Water	26,218	43,882	(17,664)	31,907	14,243	22,787	---	11,390	---	1,203	---	---	---
Total	280,201	297,844	(17,643)	88,508	49,524	64,926	---	25,058	---	15,116	---	20,081	40,000
Champlin													
Recycling	252,707	280,345	(27,638)	52,362	24,724	---	---	---	---	---	---	---	---
Refuse Collection	1,255,372	1,101,168	154,204	33,259	187,463	---	---	---	---	---	---	---	---
Sewer Utility	1,657,192	1,761,354	(104,162)	422,236	318,074	---	---	69,000	---	28,965	---	---	---
Water Utility	2,258,837	1,454,701	804,136	1,038,631	1,607,497	---	---	75,000	---	28,965	---	235,208	180,000
Total	5,424,108	4,597,568	826,540	1,546,488	2,137,758	---	---	144,000	---	57,930	---	235,208	180,000
Chandler													
Apartment	31,200	26,167	5,033	1,257	2,531	---	---	---	---	2,004	---	3,759	31,241
Sewer	157,702	110,908	46,734	6,220	41,456	---	---	---	---	9,000	---	11,498	64,000
Water	49,016	46,902	2,114	951	3,065	---	---	4,200	---	3,595	---	---	---
Total	237,918	184,037	53,881	8,428	47,052	---	---	4,200	---	14,599	---	15,257	95,241
Chanhasen													
Sewer	2,186,622	3,153,877	(967,255)	603,878	(386,866)	---	---	(190,689)	---	173,634	---	23,489	130,000
Surface Water Management	452,148	1,238,914	(786,766)	477,204	(309,562)	---	---	255,055	---	172,029	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	2,461,205	2,560,550	(99,345)	2,479,091	1,827,721	4,290	---	---	(689,867)	1,779,336	---	552,025	775,000
Total	5,099,975	6,953,341	(1,853,366)	3,560,173	1,131,293	4,290	---	---	(625,501)	2,124,999	---	575,514	905,000
Chaska													
Chaska.Net Internet Service Provider	869,124	1,287,220	(418,096)	---	(486,698)	---	---	---	---	63,336	---	68,602	---
Community Center	2,689,163	3,502,660	(813,497)	128,268	(703,525)	---	---	---	(123,432)	2,302,920	2,900,000	18,296	---
Electric	26,267,473	25,911,455	356,018	349,963	627,270	---	---	---	334,600	115,191	---	78,711	---
Par 30 Golf Course	162,874	204,801	(41,927)	1,841	(40,086)	---	---	---	(12,519)	---	---	---	---
Sewer	1,995,090	1,999,326	(4,236)	87,499	(323,967)	---	---	---	7,800	68,188	---	---	---
Town Course Golf Course	1,661,042	1,973,504	(312,462)	---	(324,979)	---	---	---	12,519	163,102	---	12,426	---
Turbine Generator	2,296,256	113,231	2,183,025	1,508,964	293,511	---	---	---	455,000	---	---	3,398,478	765,000
Water	1,365,768	1,834,044	(468,276)	56,389	(964,400)	---	---	---	(1,209,226)	---	---	552,513	675,000
Total	37,306,790	36,826,241	480,549	2,132,924	(1,922,874)	---	---	---	(535,258)	2,712,737	2,900,000	4,129,026	1,440,000
Chatfield													
Garbage	136,161	149,328	(13,167)	15,374	2,207	---	---	---	200	---	---	---	---
Sewer	510,015	280,752	229,263	72,017	301,280	---	---	---	299,500	---	---	---	---
Sewer Infrastructure	35,200	316,819	(281,619)	60,199	(505,615)	---	---	---	(286,280)	233,473	---	284,195	---
Water	228,670	130,460	98,210	45,253	143,463	---	---	---	62,700	---	---	---	---
Water Infrastructure	16,000	40,445	(24,445)	18,223	(6,222)	---	---	---	(18,250)	11,101	---	---	---
Total	926,046	917,804	8,242	211,066	(64,887)	---	---	---	57,870	244,574	---	284,195	---
Chisago City													
Deputy Registrar	3,022,361	2,975,714	46,647	704	47,351	---	---	---	48,000	---	---	---	---
Sewer	513,682	488,759	24,923	199,656	224,579	35,000	---	---	20,888	252,054	---	---	---
Water	274,476	346,943	(72,467)	127,919	55,452	---	---	---	100,563	84,220	---	---	---
Total	3,810,519	3,811,416	(897)	328,279	327,382	35,000	---	---	169,451	336,274	---	---	---
Chisholm													
Garbage	391,127	484,477	(93,350)	20,761	(72,589)	---	---	---	---	176,459	---	---	---
Sewer	744,808	658,888	85,920	23,391	69,380	---	---	---	(82,730)	450,875	395,662	41,495	113,270
Water	490,500	516,261	(25,761)	8,129	(60,773)	---	---	---	(15,000)	428,214	346,152	43,491	35,000
Total	1,626,435	1,659,626	(33,191)	52,281	(63,982)	---	---	---	(97,730)	1,055,548	741,814	84,986	148,270
Chokio													
Garbage	43,139	47,104	(3,965)	---	(3,965)	---	---	---	(3,965)	---	---	---	---
Sewer	69,340	17,104	52,236	76,400	101,150	62,915	---	---	(32,017)	---	---	27,486	43,800

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer	28,602	1,027	27,575	18,047	9,528	---	---	---	22,916	---	---	18,047	8,200
Water	115,542	48,021	67,521	16,734	50,802	15	---	---	(7,574)	---	---	16,734	55,000
Total	256,623	113,256	143,367	62,267	157,515	62,930	---	---	(20,640)	---	---	62,267	107,000
Circle Pines													
Gas	4,278,018	4,264,760	13,258	39,805	16,001	---	---	---	---	2,388,873	---	35,355	90,000
Sewer	451,324	449,789	1,535	9,900	11,377	---	---	---	---	12,651	---	---	---
Solid Waste	307,626	298,790	8,836	31,113	39,949	---	---	---	---	---	---	---	---
Storm Water	82,225	91,391	(9,166)	---	(9,166)	---	---	---	---	---	---	---	---
Water	403,742	393,621	10,121	75,229	83,292	---	---	---	---	14,692	---	---	---
Total	5,522,935	5,498,351	24,584	156,047	143,453	---	---	---	---	2,662,116	---	35,355	90,000
Clara City													
Ambulance	59,882	75,362	(15,480)	10,516	(4,964)	---	---	---	---	---	---	---	---
Care Center	3,841,872	3,919,355	(77,483)	74,888	(6,065)	---	---	25,000	---	28,818	---	2,461	70,000
Congregate Housing	323,249	240,967	82,282	3,587	(92,723)	---	---	---	---	---	---	50,450	1,025,676
Sewer	139,587	172,635	(33,048)	75,474	12,390	---	2,983	---	---	8,296	---	30,036	81,946
Water	231,016	203,257	27,759	38,575	21,461	---	6,940	---	---	---	---	44,873	112,000
Total	4,595,606	4,611,576	(15,970)	203,040	(69,901)	73,235	---	9,923	25,000	37,114	---	127,820	1,289,622
Claremont													
Sewer Utility	91,723	104,907	(13,184)	67,672	(27,707)	60,000	---	---	---	4,620	---	65,195	17,000
Water Utility	85,924	36,010	49,914	9,151	59,065	362	---	---	89,250	---	---	---	---
Total	177,647	140,917	36,730	76,823	31,358	60,362	---	---	89,250	4,620	---	65,195	17,000
Clarissa													
Gas	216,624	100,403	116,221	3,695	84,256	---	---	12,000	---	---	---	33,013	40,000
Liquor	370,196	362,876	7,320	3,931	11,251	---	---	10,000	---	---	---	---	---
Sewer	107,908	46,301	61,607	16,680	35,863	15,000	---	(4,480)	---	---	---	43,253	35,220
Water	100,156	86,741	13,415	1,039	(26,336)	---	---	4,480	---	20,044	---	41,623	13,780
Total	794,884	596,321	198,563	25,345	105,034	15,000	---	22,000	---	20,044	---	117,889	89,000
Clarkfield													
Clarkfield Care Center	3,156,555	3,305,480	(148,925)	152,761	(5,394)	---	---	---	---	133,542	---	108,476	190,000
E.D.A. Apartments	93,239	58,535	34,704	17,580	(31,202)	---	---	---	---	---	---	82,683	24,461
Sewer	103,323	113,456	(10,133)	36,858	13,753	30,031	---	4,368	(160,338)	118,324	---	12,972	21,897

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	105,488	142,578	76,933	24,225	15,618	67,164	---	9,769	(216,829)	164,277	---	24,225	55,550
Total	3,458,605	3,620,049	284,132	129,913	(7,225)	97,195	---	14,137	(377,167)	416,143	---	228,356	291,908
Clarks Grove													
Garbage	29,918	27,351	445	---	3,012	---	---	---	---	---	---	---	---
Sewer	27,048	7,671	19,377	4,500	23,877	---	---	---	---	54,451	---	---	---
Storm Sewer	4,555	---	4,555	775	5,330	---	---	---	---	7,007	---	---	---
Water	54,971	22,649	32,322	3,904	36,226	---	---	---	---	18,004	---	---	---
Total	116,492	57,671	9,624	---	68,445	---	---	---	---	79,462	---	---	---
Clear Lake													
Sewer	74,621	154,467	61,005	4,699	(23,540)	---	---	---	---	8,690	---	4,699	57,512
Water	82,667	66,061	16,606	34,594	44,127	---	---	---	---	3,125	---	7,073	16,000
Total	157,288	220,528	(63,240)	11,772	20,587	---	---	---	---	11,815	---	11,772	73,512
Clearbrook													
Liquor	405,501	388,308	17,193	5,803	22,607	---	---	---	5,000	---	---	566	14,062
Natural Gas	123,202	78,020	45,182	---	35,162	---	---	---	---	---	---	10,020	14,076
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	143,288	98,581	44,707	4,200	36,885	---	---	---	45,818	---	---	12,022	23,326
Total	671,991	564,909	107,082	22,431	94,654	---	---	---	50,818	---	---	22,608	51,464
Clearwater													
Refuse & Recycling	79,681	93,782	(14,101)	12,589	(1,512)	---	---	---	---	---	---	---	---
Sewer	259,557	242,450	17,107	50,841	(15,119)	---	---	---	(61,687)	3,194	1,885,000	50,822	78,784
Storm Sewer	---	---	---	125	(125)	---	---	---	---	75	---	---	---
Water	158,761	80,976	77,785	45,766	107,394	---	---	---	(20,896)	1,780	---	16,157	37,147
Total	497,999	417,208	80,791	76,970	90,638	---	---	---	(82,583)	5,049	1,885,000	66,979	115,931
Clements													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	40,191	42,487	(2,296)	2,577	281	---	---	---	---	19,214	---	---	---
Total	40,191	42,487	(2,296)	2,577	281	---	---	---	---	19,214	---	---	---
Cleveland													
Liquor	206,220	225,326	(19,106)	22,916	2,967	---	---	---	---	1,673	---	843	---
Sewer	94,550	133,422	(38,872)	8,060	(41,216)	---	---	---	(45,000)	283,470	295,000	10,404	22,321

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	167,138	93,364	73,774	2,331	30,736	---	---	---	(10,000)	306,777	295,000	45,369	61,579
Total	467,908	452,112	15,796	33,307	(7,513)	---	---	---	(52,000)	591,920	590,000	56,616	83,900
Climax													
Garbage	13,338	14,416	(1,078)	54	(1,024)	---	---	---	---	---	---	---	---
Sewer	25,037	22,278	2,759	5,890	8,649	---	---	---	---	---	---	---	---
Water	35,569	29,614	5,955	500	6,455	---	---	---	---	---	---	---	---
Total	73,944	66,308	7,636	6,444	14,080	---	---	---	---	---	---	---	---
Clinton													
Garbage	23,228	13,194	10,034	---	10,034	---	---	---	---	---	---	---	---
Sewer	41,046	55,663	(14,617)	---	(62,961)	---	---	---	---	---	---	48,344	10,000
Water	52,431	77,693	(25,262)	---	(30,533)	---	---	---	---	---	---	5,271	13,900
Total	116,705	146,550	(29,845)	---	(83,460)	---	---	---	---	---	---	53,615	23,900
Clontarf													
City Cafe	43,869	69,414	(25,545)	---	(25,545)	---	---	---	(24,616)	---	---	---	---
Liquor	319,596	315,054	4,542	---	4,542	---	---	---	1,793	---	---	---	---
Refuse	10,811	11,918	(1,107)	---	(1,107)	---	---	---	---	---	---	---	---
Sewer	14,059	18,541	(4,482)	---	117,204	---	---	---	4,000	---	---	27,844	6,200
Total	388,335	414,927	(26,592)	149,530	95,094	---	---	---	(18,823)	---	---	27,844	6,200
Cloquet													
Sewer	1,355,970	1,042,982	312,988	143,316	21,868	---	2,043	---	50,273	620,660	---	---	---
Water	2,748,031	2,810,848	(62,817)	220,805	(22,413)	---	---	---	65,100	621,917	---	176,031	239,000
Total	4,104,001	3,853,830	250,171	364,121	412,023	---	2,043	---	115,373	1,242,577	---	176,031	239,000
Cobden													
Water[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---
Cohasset													
Natural Gas	1,405,109	1,147,636	257,473	42,667	88,874	---	---	---	---	73,385	---	88,874	105,878
Sewer	262,734	279,747	(17,013)	61,806	16,549	54	---	---	---	89,222	---	28,244	50,442
Water	184,634	192,150	(7,516)	59,813	42,366	175	---	---	---	---	---	42,366	75,780
Total	1,852,477	1,619,533	232,944	164,286	159,484	229	---	---	---	162,607	---	159,484	232,100

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Cokato														
Sewer	533,596	563,269	60,219	59,469	(28,923)	31,244	---	2,812	29,971	---	---	---	59,469	170,081
Water	706,041	509,348	33,503	147,682	82,514	---	---	---	---	---	---	---	147,682	224,000
Total	1,239,637	1,072,617	93,722	207,151	53,591	31,244	---	2,812	29,971	---	---	---	207,151	394,081
Cold Spring														
Sewer	1,037,875	1,101,931	145,403	178,039	(96,692)	---	---	---	93,504	---	237,401	175,077	178,039	442,000
Water	431,077	457,803	43,435	3,551	13,158	---	---	1,954	114,739	---	46,220	---	3,551	60,000
Total	1,468,952	1,559,734	188,838	181,590	(83,534)	---	---	1,954	208,243	---	283,621	175,077	181,590	502,000
Coleraine														
Cable Television	177,321	154,679	22,642	1,801	23,828	---	---	---	---	---	1,584	---	615	---
Golf Course	76,528	---	76,528	---	76,528	---	---	---	76,528	---	---	---	---	---
Public Utilities[3]	407,161	197,963	209,198	7,338	191,615	---	---	---	100,762	---	---	---	24,584	25,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waste Management	63,795	56,951	6,844	---	6,844	---	---	---	---	---	---	---	---	---
Total	724,805	409,593	315,212	9,139	298,815	---	---	---	177,290	---	1,584	---	25,199	25,000
Cologne														
Sanitary Sewer	184,729	281,845	(97,116)	19	31,409	(128,506)	---	---	(68,000)	---	67,768	---	32,198	73,310
Storm Sewer	12,500	---	12,500	---	12,500	---	---	---	---	---	---	---	---	---
Water	117,248	153,949	(36,701)	49,622	(82,696)	---	---	---	(90,000)	---	146,121	---	91,355	---
Total	314,477	435,794	(121,317)	49,641	(198,702)	---	---	---	(158,000)	---	213,889	---	123,553	73,310
Columbia Heights														
Liquor	6,722,390	6,453,826	268,564	48,409	268,592	---	---	---	214,700	---	4,370,677	---	113,764	---
Refuse	1,303,472	1,132,155	171,317	52,660	223,977	---	---	---	183,212	---	---	---	---	---
Sewer	1,419,232	1,643,279	(224,027)	152,710	(71,907)	---	---	---	111,812	---	108,745	---	661	4,162
Storm Sewer	290,419	177,648	112,771	19,270	101,869	---	---	---	---	---	50,730	---	28,425	113,860
Water	2,273,980	2,001,309	272,671	46,872	235,111	---	---	---	111,813	---	204,265	---	71,691	179,705
Total	12,009,513	11,408,217	601,296	319,921	757,642	---	---	---	621,537	---	4,734,417	---	214,541	297,727
Columbus														
Sewer	5,324	58,375	(53,051)	56,234	3,183	---	---	---	---	---	---	---	---	---
Water	574	5,363	(4,789)	392,836	388,047	---	---	---	---	---	324,329	---	---	---
Total	5,898	63,738	(57,840)	449,070	391,230	---	---	---	---	---	324,329	---	---	---

**Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007**

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Comfrey													
Sewer	39,461	43,174	476	---	(3,237)	---	---	---	---	---	---	---	---
Water	37,337	41,404	15,743	13,087	(1,411)	11,990	---	---	---	---	---	13,087	10,000
Total	76,798	84,578	16,219	13,087	(4,648)	11,990	---	---	---	---	---	13,087	10,000
Comstock													
Recycling[0]	40	1,513	2,253	---	780	---	---	2,233	---	---	---	---	---
Refuse/Garbage[0]	9,566	5,297	4,269	---	4,269	---	---	---	---	---	---	---	---
Sewer[0]	35,943	22,824	13,119	233	13,352	---	---	---	---	22,824	---	---	---
Water[0]	12,282	4,020	8,262	---	8,262	---	---	---	---	---	---	---	---
Total	57,831	33,654	24,177	2,486	26,663	---	---	2,233	---	22,824	---	---	---
Cook													
Airport	64,067	117,337	2,911	---	(50,359)	---	---	26,899	---	38,796	---	---	---
Liquor	1,261,650	1,130,784	130,866	6,702	137,568	---	---	---	173,522	17,591	---	---	---
Refuse	21,312	22,517	(1,205)	---	(1,205)	---	---	---	---	---	---	---	---
Sewer	171,546	164,357	7,189	---	(42,819)	---	---	---	(12,250)	---	---	40,128	22,500
Water	146,990	156,079	(9,089)	2,500	(45,683)	---	---	---	(12,250)	23,997	---	31,015	7,500
Water/Sewer Line Replacement	30,175	---	30,175	75	30,250	---	---	---	133,525	---	---	---	---
Total	1,095,740	1,591,074	104,666	12,188	27,752	---	---	26,899	282,547	80,384	---	71,143	30,000
Coon Rapids													
Golf Course	1,914,210	1,861,959	52,251	14,366	2,143	---	---	---	165,698	56,743	---	64,474	283,731
Sewer	5,159,888	5,212,468	(52,580)	614,001	561,421	---	---	---	---	1,029,339	---	---	---
Storm Water Drainage	1,113,613	1,337,345	(223,732)	8,528	(224,395)	---	---	---	---	200,959	---	9,191	---
Water	4,902,251	4,488,834	413,417	94,543	30,744	---	---	---	---	1,355,048	4,115,162	477,216	1,265,000
Total	13,089,962	12,900,606	189,356	731,438	369,913	---	---	---	165,698	2,642,089	4,115,162	550,881	1,548,731
Correll													
Water[0]	8,308	20,120	(11,812)	---	(11,812)	---	---	---	---	---	---	---	---
Total	8,308	20,120	(11,812)	---	(11,812)	---	---	---	---	---	---	---	---
Cosmos													
Fire	68,569	97,347	118,631	---	89,853	---	104,500	10,822	---	122,642	---	---	---
Sewer	49,298	45,183	4,115	4,273	8,388	---	---	---	---	---	---	---	---
Water	102,896	87,217	15,679	3,733	4,856	---	---	---	---	10,940	---	14,556	42,000
Total	220,763	229,747	(8,984)	126,637	103,097	---	104,500	10,822	---	133,582	---	14,556	42,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Cottage Grove													
Cottage Grove Ems	1,131,193	1,010,414	32,575	---	153,354	---	---	---	---	3,689	---	---	---
Golf Course	1,645,832	1,550,254	---	122,848	(27,270)	---	---	---	---	9,954	---	118,671	361,868
Sewer Operating	1,838,044	1,974,111	245,974	---	109,907	---	---	292,000	---	13,478	---	---	---
Street Light	657,166	550,365	377,595	61,600	422,796	---	---	9,000	---	166,417	---	---	---
Water Operating	2,274,273	2,544,324	470,054	102,300	97,703	---	---	(69,200)	---	463,405	---	101,239	125,000
Total	7,546,508	7,629,468	1,126,198	286,748	756,490	---	---	(31,000)	---	656,943	---	219,910	486,868
Cottonwood													
Liquor	518,030	523,215	50	109	(5,244)	---	---	---	---	---	---	109	3,335
Sewer	159,473	161,846	12,283	19,111	(9,201)	---	---	73,000	---	2,745	---	19,111	44,004
Water	134,749	133,266	---	---	1,483	---	---	(17,000)	---	---	---	---	---
Total	812,252	818,327	123,333	19,220	(12,962)	---	---	56,000	---	2,745	---	19,220	47,339
Courtland													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund[3]	153,461	270,754	65,046	15,865	(68,112)	---	---	---	---	75,686	---	15,665	67,655
Total	153,461	270,754	65,046	15,865	(68,112)	---	---	---	---	75,686	---	15,665	67,655
Cromwell													
Liquor	444,008	435,300	8,708	3,426	16,475	---	---	5,000	---	2,417	---	---	---
Sewer	33,561	14,324	---	---	19,237	---	---	---	---	---	---	---	---
Water	22,995	14,249	---	---	8,746	---	---	---	---	---	---	---	---
Total	500,564	463,873	11,193	3,426	44,458	---	---	5,000	---	2,417	---	---	---
Crookston													
Crookston Development Authority	67,314	119,201	---	---	(51,887)	---	---	(90,000)	---	---	---	---	---
Wastewater	456,835	330,508	126,327	22,155	130,672	---	---	---	---	17,039	---	22,155	75,000
Water	1,206,554	893,198	313,356	95,036	346,775	---	---	532,633	---	138,418	---	95,036	170,000
Total	1,730,703	1,342,907	154,955	117,191	425,560	---	---	(36,737)	---	155,457	---	117,191	245,000
Crosby													
Deputy Registrar	67,363	71,626	2,121	347	(2,489)	---	---	---	---	1,470	---	---	---
Range Collectors	167,274	151,729	15,545	14,883	1,195	---	---	---	---	---	---	---	---
Sanitation	---	---	58	---	58	---	---	---	---	---	---	---	---
Sewer	327,195	367,776	1,058	2,032	(41,555)	---	---	---	---	---	---	---	---
Storm Drainage	49,333	9,734	39,599	15	48,143	---	---	10,000	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	347,480	140,187	207,293	6,017	235,005	---	---	---	35,284	10,781	---	---	---
Total	958,645	741,052	217,593	23,294	240,357	---	---	---	45,284	12,251	---	---	---
Crosslake													
Communications	3,540,647	3,464,968	75,679	247,077	(73,246)	---	---	---	247,873	1,097,108	---	247,077	230,000
Sewer	155,787	372,833	(217,046)	262,978	(86,329)	212,288	---	---	---	161,060	---	132,261	195,000
Total	3,696,434	3,837,801	(141,367)	379,338	(159,575)	212,288	---	---	247,873	1,258,168	---	379,338	425,000
Crystal													
Recycling	336,080	299,587	36,493	800	37,293	---	---	---	(70,000)	---	---	---	---
Sanitary Sewer	1,883,729	1,778,717	105,012	267,144	338,958	---	---	---	---	147,607	---	---	19,037
Storm Drainage	612,811	414,572	198,239	125,907	318,633	---	---	---	20,291	863,462	---	---	9,519
Street Lights	150,922	131,804	19,118	39,911	59,029	---	---	---	---	292,531	---	---	---
Water	2,781,201	2,275,410	505,791	321,068	826,859	---	---	---	---	---	---	---	19,037
Total	5,764,743	4,900,090	864,653	754,830	1,600,772	---	---	---	(49,709)	1,303,600	---	---	47,593
Currie													
Garbage	10,165	10,103	62	310	361	---	---	---	1,708	---	---	---	---
Sewer	15,626	47,346	(31,720)	51,035	(3,620)	---	---	---	(752)	3,060	---	22,905	6,000
Water	30,892	39,463	(8,571)	3,634	(4,966)	---	---	---	(13,000)	5,583	---	---	---
Total	56,683	96,912	(40,229)	54,979	(8,225)	---	---	---	(12,044)	8,643	---	22,905	6,000
Cuyuna													
Sewer	23,562	14,044	9,518	---	9,518	---	---	---	(7,858)	---	---	---	---
Water	12,687	20,545	(7,858)	---	(7,858)	---	---	---	(7,858)	---	---	---	---
Total	36,249	34,589	1,660	---	1,660	---	---	---	(15,716)	---	---	---	---
Cyrus													
Garbage[0]	20,946	23,557	(2,611)	---	(2,611)	---	---	---	---	---	---	---	---
Sewer[0]	19,985	22,650	(2,665)	1,215	(1,450)	---	---	---	1,400	---	---	---	---
Water[0]	14,538	17,047	(2,489)	1,103	(1,386)	---	---	---	(10,000)	---	---	---	---
Total	55,469	63,254	(7,765)	2,318	(5,447)	---	---	---	(8,600)	---	---	---	---
Dalton													
Liquor Store	276,546	274,026	2,520	1,103	3,623	---	---	---	---	---	---	---	---
Sewer	25,601	40,504	(14,903)	14,715	(4,891)	4,859	---	---	---	1,706	---	4,703	8,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	43,117	27,942	15,175	393	12,917	---	---	---	---	6,215	---	2,651	6,000
Total	345,264	342,472	2,792	16,211	11,649	4,859	---	---	---	7,921	---	7,354	14,000
Danube													
E.D.A.	22,355	11,169	11,186	6,720	4,797	---	---	---	---	1,672	---	8,609	6,116
Garbage	28,672	26,177	2,495	3,136	5,631	---	---	---	---	---	---	---	---
Sewer	19,829	25,159	(5,330)	1,825	(3,505)	---	---	---	---	2,239	---	---	---
Water	32,996	37,424	(4,428)	2,749	(1,679)	---	---	---	---	2,239	---	---	---
Total	103,852	99,929	3,923	14,430	5,244	---	---	---	---	6,150	---	8,609	6,116
Danvers													
Liquor	400,562	388,436	12,126	6,955	19,081	---	---	20,000	---	---	---	---	---
Refuse	8,794	9,129	(335)	257	(78)	---	---	---	---	---	---	---	---
Sewer	24,163	21,279	2,884	71	1,366	---	---	---	---	---	---	1,589	15,475
Total	433,519	418,844	14,675	7,283	20,369	---	---	20,000	---	---	---	1,589	15,475
Darfur													
Hall	5,005	4,648	357	---	357	---	---	---	---	---	---	---	---
Sewer	15,869	36,071	(20,202)	78	(25,909)	---	33,249	---	---	33,249	---	5,883	3,000
Water	14,739	13,318	1,421	633	2,054	---	---	---	---	---	---	---	---
Total	35,613	54,037	(18,424)	711	(23,498)	---	33,249	---	---	33,249	---	5,883	3,000
Darwin													
Liquor	383,327	386,395	(3,068)	8,218	5,150	---	---	---	---	---	---	---	---
Public Utilities[17][6][4]	255,054	275,535	(20,481)	4,660	(15,821)	---	---	---	---	---	---	---	---
Refuse[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[6]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	638,381	661,930	(23,549)	12,878	(10,671)	---	---	---	---	---	---	---	---
Dassel													
Community Home & Apartments	3,005,876	3,202,548	(196,672)	84,264	(112,408)	---	8,000	---	---	71,669	---	77,381	182,291
Liquor	1,016,142	1,050,551	(34,409)	6,520	(69,641)	---	---	---	---	94,632	---	29,122	---
Sewer	319,132	311,376	7,756	13,586	(2,156)	---	---	---	---	19,479	---	24,007	103,000
Surface Water	12,616	4,819	7,797	1,265	9,062	---	---	---	---	---	---	---	---
Water	320,883	237,568	83,315	48,655	106,676	---	---	---	---	9,640	---	26,012	87,000
Total	4,674,649	4,806,862	(132,213)	154,290	(68,467)	---	8,000	---	---	195,420	---	156,522	372,291

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Dawson													
Armory Housing	63,698	48,483	15,215	23,067	(7,043)	---	---	---	---	---	---	23,067	10,000
Liquor	381,104	380,326	778	---	1,564	---	---	100,000	---	150	---	---	---
Refuse	88,406	91,021	(2,615)	---	(2,564)	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	529,219	520,053	9,166	98,029	(37,205)	---	---	---	---	---	---	97,170	169,620
Total	1,062,427	1,039,883	22,544	121,096	(45,248)	---	---	100,000	---	150	---	120,237	179,620
Dayton													
Sewer	39,830	127,165	(87,335)	65,953	(21,382)	---	---	---	---	---	---	---	---
Water	31,081	71,068	(39,987)	84,402	44,415	---	---	---	---	---	---	---	---
Total	70,911	198,233	(127,322)	150,355	23,033	---	---	---	---	---	---	---	---
De Graff													
Liquor	310,670	298,883	11,787	---	11,787	---	---	20,000	---	1,048	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities[1]	27,358	51,214	(23,856)	6,591	(30,447)	---	---	(6,591)	---	---	---	---	---
Total	338,028	350,097	(12,069)	6,591	(18,660)	---	---	13,409	---	1,048	---	---	---
Deephaven													
Marina	118,479	104,937	13,542	10,749	24,291	---	---	---	---	15,262	---	---	---
Recycling	3,675	20,262	(16,587)	17,786	1,199	7,015	---	---	---	---	---	---	---
Sewer	414,099	526,404	(112,305)	54,438	(57,867)	12,747	---	18,141	---	9,073	---	---	---
Storm Water	85,417	43,765	41,652	8,268	49,920	---	---	---	---	3,642	---	---	---
Water	65,705	65,807	(102)	5,479	5,377	92	---	---	---	---	---	---	---
Total	687,375	761,175	(73,800)	96,720	22,920	19,854	---	18,141	---	27,977	---	---	---
Deer Creek													
Sewer	16,604	16,237	367	810	1,177	---	---	---	---	---	---	---	---
Water	34,636	27,207	7,429	14,868	(4,597)	---	---	(2,000)	---	---	---	14,868	4,000
Total	51,240	43,444	7,796	3,652	(3,420)	---	---	(2,000)	---	---	---	14,868	4,000
Deer River													
License Bureau	64,785	67,299	(2,514)	---	(2,514)	---	---	(3,252)	---	---	---	---	---
Sewer	143,802	148,495	(4,693)	9,919	(17,524)	6,907	1,039	---	---	4,163	---	20,440	280,850

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	138,118	142,249	(4,131)	156	14,483	(18,458)	---	---	---	1,626	---	14,202	20,650
Total	346,705	358,043	(11,338)	10,075	37,233	(38,496)	6,907	1,039	(3,252)	5,789	---	34,642	301,500
Deerwood													
Sewer[0]	109,412	95,666	13,746	---	---	13,746	---	---	1,001.4	---	---	---	---
Water[0]	98,323	77,207	2,116	---	---	21,116	---	---	---	---	---	---	---
Total	207,735	172,873	34,862	---	34,862	---	---	---	10,014	---	---	---	---
Delano													
Electric	5,583,626	5,480,887	102,739	434,447	169,532	367,654	---	---	---	725,023	---	139,218	410,000
Liquor Store	2,128,155	1,968,721	159,434	21,839	60	181,213	---	656	77,625	15,388	---	---	---
Sanitary Sewer	665,034	997,628	(332,594)	367,363	480,789	(446,020)	---	---	---	392,116	---	463,677	828,468
Water	573,614	836,654	(263,040)	244,714	297,435	(315,761)	---	---	---	108,786	---	297,435	429,229
Total	8,950,429	9,283,890	(333,461)	1,068,363	947,816	(212,914)	---	656	77,625	1,241,313	---	900,330	1,667,697
Delavan													
Liquor	206,405	205,901	504	10,573	---	11,077	---	---	---	7,762	---	---	---
Sewer	39,173	65,782	(26,609)	2,020	26,370	(50,959)	---	---	(11,843)	---	---	26,370	6,000
Water	40,761	25,270	15,491	900	---	16,391	---	---	(1,801)	---	---	---	---
Total	286,339	296,953	(10,614)	13,493	26,370	(23,491)	---	---	(13,644)	7,762	---	26,370	6,000
Delhi													
Sewer Treatment Project	17,547	47,792	(30,245)	24,465	---	(5,780)	---	---	(5,954)	---	---	---	---
Special Projects	3,200	86	3,114	---	---	3,114	---	---	---	---	---	---	---
Total	20,747	47,878	(27,131)	24,465	---	(2,666)	---	---	(5,954)	---	---	---	---
Dennison													
Garbage	9,153	10,792	(1,639)	---	---	(1,639)	---	---	---	---	---	---	---
Sewer	10,789	36,857	(26,068)	147	150	(26,071)	---	---	(2,615)	---	---	---	---
Water	10,063	18,605	(8,542)	8,396	---	(146)	---	---	(1,000)	---	---	---	---
Total	30,005	66,254	(36,249)	8,543	150	(27,856)	---	---	(3,615)	---	---	---	---
Dent													
Sewer[0]	27,797	5,955	21,842	169	---	22,011	---	---	8,850	---	---	---	---
Total	27,797	5,955	21,842	169	---	22,011	---	---	8,850	---	---	---	---
Detroit Lakes													
Communications Utility	394,193	447,137	(52,944)	2,996	---	(49,948)	---	---	---	78,230	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Electric	11,317,260	10,604,504	410,981	233,979	1,089,758	---	---	---	547,240	1,333,106	---	201,231	200,000
Liquor	4,552,579	3,829,903	722,676	72,490	752,351	---	---	---	570,000	---	---	---	---
Sewer	1,353,300	1,292,259	61,041	62,305	85,477	---	---	---	---	162,825	---	62,305	184,928
Water	875,044	790,789	84,255	14,837	52,511	---	---	---	---	316,071	---	46,581	9,000
Total	18,692,376	16,964,592	1,727,784	415,355	1,930,149	---	---	---	1,117,240	1,890,232	---	310,117	393,928
Dexter													
Sewer	8,752	8,346	406	8,374	8,780	4,063	---	850	---	7,370	---	---	---
Water	42,978	18,802	24,176	5,377	22,819	3,592	---	850	---	33,773	---	6,734	10,000
Total	51,730	27,148	24,582	6,751	31,599	7,655	---	1,700	---	41,143	---	6,734	10,000
Dilworth													
Forestry	7,359	6,555	804	215	1,019	---	---	---	---	---	---	---	---
Pest Control	29,182	27,762	1,420	1,233	2,653	---	---	---	---	---	---	---	---
Refuse	326,971	330,241	(3,270)	8,131	4,861	---	---	---	4,000	1,194	---	---	---
Sewer	463,251	432,285	30,966	112,395	99,245	18,412	---	1,856	4,000	3,371	---	44,116	84,000
Water	410,579	413,172	(2,593)	38,186	35,312	---	---	---	4,000	9,770	---	281	---
Total	1,237,342	1,210,015	27,327	160,160	143,090	18,412	---	1,856	12,000	14,335	---	44,397	84,000
Dodge Center													
Ambulance	378,927	339,812	39,115	27,674	66,789	---	---	---	---	---	---	---	---
Sewer	359,795	330,733	29,062	36,441	52,285	---	---	---	20,397	---	---	---	---
Water	262,956	301,763	(38,807)	22,428	(23,296)	---	---	---	60,397	---	---	---	---
Total	1,001,678	972,308	29,370	86,543	95,778	---	---	---	80,794	---	---	---	---
Donaldson													
Sewer[0]	4,380	730	3,650	---	3,650	---	---	---	---	---	---	---	---
Total	4,380	730	3,650	---	3,650	---	---	---	---	---	---	---	---
Donnelly													
Garbage	25,945	25,850	95	---	95	---	---	---	95	---	---	---	---
Sewer	17,280	10,424	6,856	24	6,880	---	---	---	4,055	---	---	---	---
Water	36,784	34,680	2,104	75	2,179	---	---	---	77,69	---	---	---	---
Total	80,009	70,954	9,055	99	9,154	---	---	---	11,919	---	---	---	---
Dover													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water & Sewer[3]	156,703	84,292	72,411	3,140	52,297	---	---	---	---	---	---	23,254	40,000
Total	156,703	84,292	72,411	3,140	52,297	---	---	---	---	---	---	23,254	40,000
Dovray													
Sewer	18,442	18,913	(471)	---	(9,949)	---	---	---	---	---	---	19,040	4,000
Water & Sewer	7,456	11,329	(3,873)	265	(4,040)	---	---	---	---	---	---	900	1,187
Total	25,898	30,242	(4,344)	265	(13,989)	---	---	---	---	---	---	19,940	5,187
Duluth													
Airport[29]	3,616,723	7,612,396	(3,995,673)	790,375	113,227	---	8,548,529	459,435	---	12,545,874	---	48,146	26,667
D.E.C.C.[29]	7,264,518	9,153,648	(1,889,130)	980,505	(1,234,330)	---	---	---	---	1,666,327	---	302,707	790,521
Gas Utility	47,465,717	46,715,713	750,004	260,472	470,294	---	---	23,365	3,729,813	2,284,354	---	540,182	844,000
Golf	1,887,737	1,821,815	65,922	8,244	8,186	---	---	---	---	---	---	65,980	211,923
Parking	2,138,316	1,069,168	1,069,148	55,484	320,778	---	---	---	(957,423)	67,559	---	803,854	255,000
Sewer Utility	15,763,233	14,483,431	1,279,802	262,070	906,287	---	476,151	1,698,223	201,518	13,010,474	5,174,496	635,585	2,762,979
Spirit Mountain Area Authority[29]	3,681,803	3,913,548	(231,745)	256,052	(48,361)	---	---	---	---	384,247	---	72,668	110,396
Steam District #1	5,261,495	5,047,029	214,466	5,407	(101,593)	---	---	---	90,000	2,792,420	---	321,466	272,544
Steam District #2	8,985,844	11,335,794	(2,349,950)	2,278	(2,409,616)	---	---	---	---	1,103,383	---	---	---
Stormwater	3,898,648	2,768,863	1,129,785	111,063	1,126,922	---	---	17,877	301,417	2,458,404	---	112,410	80,000
Transit[29]	2,227,104	13,431,306	(11,204,202)	10,042,378	---	---	4,301,259	---	---	4,438,926	---	---	---
Water Utility	12,150,049	10,730,234	1,419,815	262,316	1,376,552	---	---	16,919	716,350	4,462,767	972,761	305,579	2,216,322
Total	114,341,187	128,082,945	(13,741,758)	13,036,644	(4,065,230)	---	13,325,939	2,215,819	4,081,675	45,214,735	6,147,257	3,208,577	7,570,352
Dumont													
Sanitation	4,012	3,872	140	---	140	---	---	---	---	---	---	---	---
Sewer	28,814	25,413	3,401	22,404	(43,653)	---	22,404	---	---	58,818	---	10,640	---
Water	9,106	10,512	(1,406)	---	(1,406)	---	---	---	---	---	---	---	---
Total	41,932	39,797	2,135	22,404	(44,919)	---	22,404	---	---	58,818	---	10,640	---
Dundas													
Refuse	69,671	61,276	8,395	---	8,395	---	---	---	---	---	---	---	---
Sewer	273,881	356,168	(82,287)	159,378	(107,107)	---	72,377	---	66,047	---	---	199,189	206,890
Storm Water Utility	1,000	16,975	(15,975)	---	(15,975)	---	---	---	---	---	---	---	---
Water	181,369	256,191	(74,822)	104,090	(116,083)	---	---	---	(31,473)	2,347,427	---	130,852	120,000
Total	525,921	690,610	(164,689)	263,468	(230,770)	---	72,377	---	34,574	2,347,427	---	330,041	326,890

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Dundee													
Electric[17]	74,034	56,772	1,888	9	19,141	---	---	---	---	---	---	---	---
Liquor	180,771	195,021	4,935	---	(9,315)	---	---	---	---	4,672	---	---	---
Refuse[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	---	27	---	---	(27)	---	---	---	(500)	---	---	---	---
Water	7,016	20,883	15,631	8,460	(6,696)	---	---	---	---	2,412	---	8,460	3,000
Total	261,821	272,703	22,454	8,469	3,103	---	---	---	(500)	7,084	---	8,460	3,000
Dunnell													
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund[30]	180,147	229,285	26,307	10,431	(33,262)	19,953	---	2,268	---	---	---	10,431	2,879
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	180,147	229,285	26,307	10,431	(33,262)	19,953	---	2,268	---	---	---	10,431	2,879
Eagan													
Aquatic Facility	1,094,772	1,130,025	33,969	71,120	(72,404)	---	---	404	(1,000,000)	19,763	---	71,120	---
Civic Arena	978,767	918,004	61,891	61,021	61,633	---	---	808	---	202,423	---	60,757	65,000
Community Center	1,314,367	1,976,320	1,374,193	537,909	174,331	1,185,266	3,000	1,615	(98,921)	46,699	---	537,909	585,000
Fiber Conduit Ring	---	15,076	---	15,074	(30,150)	---	---	---	---	---	---	---	54
Sanitary Sewer	4,692,692	5,407,158	861,061	---	146,595	---	---	1,022	---	196,562	---	---	---
Storm Drainage/Water Quality	1,150,320	1,845,632	(695,312)	---	(459,843)	---	---	977	---	---	---	---	---
Street Lighting	494,953	399,959	94,994	---	94,994	---	---	---	---	---	---	---	---
Water	4,686,941	5,163,657	(476,716)	2,041,817	1,415,123	---	---	2,443	125,041	72,067	---	149,978	715,000
Total	14,412,812	16,855,831	(2,443,019)	4,608,400	1,330,279	1,185,266	3,000	7,269	(973,880)	537,514	---	819,818	1,365,000
Eagle Bend													
Gas	119,862	72,784	6,310	34,438	18,950	---	---	---	2,798	1,000	---	34,438	40,000
Liquor	289,925	302,013	16,528	---	4,440	---	---	---	2,798	1,117	---	---	---
Sewer	70,560	29,084	41,476	3,460	44,936	---	---	---	3,657	1,000	---	---	---
Water	72,592	44,943	10,978	---	38,627	---	---	---	3,657	14,942	---	---	---
Total	552,939	448,824	104,115	37,276	106,953	---	---	---	12,910	18,059	---	34,438	40,000
Eagle Lake													
Sanitary Sewer	305,241	249,362	55,879	17,909	73,788	---	---	---	26,724	21,670	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	261,974	135,504	126,470	34,669	161,139	---	---	---	---	367,912	395,000	---	---
Total	567,215	384,866	182,349	52,578	234,927	---	---	26,724	---	389,582	395,000	---	---
East Bethel													
Arena	261,492	283,911	(22,419)	---	(44,242)	---	---	---	---	---	---	21,823	---
Sewer	69,073	82,814	(13,741)	---	(23,589)	---	---	---	---	---	---	9,848	---
Water	32,225	39,096	(6,871)	---	(12,880)	---	---	---	---	---	---	6,009	---
Total	362,790	405,821	(43,031)	---	(80,711)	---	---	---	---	---	---	37,680	---
East Grand Forks													
City Mall	147,836	428,359	(280,523)	1,406	(279,117)	---	---	(90,000)	---	---	---	---	---
E.D.H.A.	1,963,820	2,397,347	(433,527)	529,574	85,891	---	---	---	---	---	---	10,156	25,583
Electric	11,240,822	10,448,533	792,289	575,765	1,366,112	---	---	143,856	---	1,878,349	---	---	1,942
Refuse	717,576	688,319	29,257	41,099	70,356	---	---	---	---	142,215	365,000	---	---
Sewer	566,828	629,832	(63,004)	66,547	3,543	---	---	---	---	149,175	---	---	---
Storm Water	168,045	100,636	67,409	2,614	70,023	---	---	---	---	---	---	---	---
Water	1,987,471	1,892,818	94,653	107,581	133,634	---	---	---	---	548,287	---	68,600	70,000
Total	16,792,398	16,585,844	206,554	1,324,586	1,450,442	---	---	53,856	---	2,718,026	365,000	80,698	95,583
East Gull Lake													
Sewer	388,976	804,884	(415,908)	130,857	(404,113)	65,372	---	---	---	457,221	137,182	119,168	432,967
Total	388,976	804,884	(415,908)	130,857	(404,113)	65,372	---	---	---	457,221	137,182	119,168	432,967
Easton													
Refuse	1,823	2,336	(513)	---	(513)	---	---	---	---	---	---	---	---
Sewer	27,744	30,943	(3,199)	---	(3,199)	---	---	---	---	21,621	---	---	---
Water	24,987	26,771	(1,784)	---	(1,784)	---	---	(50,000)	---	78,734	---	---	---
Total	54,554	60,050	(5,496)	---	(5,496)	---	---	(50,000)	---	100,355	---	---	---
Echo													
Cemetery	300	487	(187)	509	322	---	---	---	---	---	---	---	---
Sewer	32,007	46,885	(14,878)	2,983	(23,095)	---	---	---	---	3,195	---	11,750	11,000
Water	54,279	61,803	(7,524)	16,397	(982)	---	---	---	---	---	---	9,945	2,000
Total	86,586	109,175	(22,589)	19,889	(23,755)	---	---	---	---	3,195	---	21,695	13,000
Eden Prairie													
Liquor	10,731,969	9,599,668	1,132,301	57,179	1,168,887	---	---	800,000	---	399,384	---	20,593	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Storm	606,590	1,434,126	72,859	488	(755,165)	---	---	---	10,000	163,739	---	---	---
Water/Sewer[3]	11,141,015	12,795,360	708,685	141,815	(1,087,475)	---	---	---	849,322	353,283	---	120,762	2,839,948
Total	22,479,574	23,829,154	838,723	162,896	(673,753)	---	---	---	1,659,322	916,406	---	141,355	2,839,948
Eden Valley													
Senior Housing	117,195	50,499	7,884	32,703	41,877	---	---	---	---	---	---	32,703	50,000
Sewer	104,793	77,602	27,191	19,685	46,876	---	---	---	---	1,816	---	---	---
Water	338,993	108,582	230,411	18,182	190,715	---	---	---	---	---	---	57,878	113,000
Total	560,981	236,683	324,298	45,751	279,468	---	---	---	---	1,816	---	90,581	163,000
Edgerton													
E.D.A.	---	---	---	---	---	---	---	---	267,459	---	---	---	---
Refuse	47,436	45,026	2,410	187	2,597	---	---	---	---	---	---	---	---
Sewer	61,229	74,124	(12,895)	---	(12,895)	---	---	---	(13,766)	---	---	---	---
Water	157,223	118,622	38,601	1,559	24,088	---	---	---	---	---	---	16,072	31,000
Total	265,888	237,772	28,116	1,746	13,790	---	---	---	253,693	---	---	16,072	31,000
Edina													
Aquatic Center	864,607	734,430	130,177	4,226	87,852	---	---	---	---	14,950	---	45,446	115,000
Arena	1,414,173	1,538,407	(124,234)	26,709	(113,930)	---	---	---	(105,000)	95,625	---	14,159	200,000
Art Center	496,980	636,754	(139,774)	19,917	(119,857)	---	---	---	(136,575)	1,256	---	---	---
Edinborough/Centennial Lakes Parks	1,553,603	1,976,968	(423,365)	327,218	(96,147)	---	---	---	---	86,545	---	---	---
Golf Course	3,591,705	3,525,168	66,537	41,884	11,612	---	---	---	---	153,225	---	92,470	590,000
Liquor	11,436,175	10,361,998	1,074,177	---	1,074,177	---	---	---	1,061,200	28,598	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities[1]	13,125,419	9,735,839	3,389,580	321,588	3,410,163	---	---	---	100,000	4,968,723	8,244,309	296,932	690,000
Total	32,482,662	28,509,564	3,973,098	741,542	4,253,870	---	---	---	919,625	5,348,922	8,244,309	449,007	1,595,000
Eitzen													
Electric[0][17]	195,643	183,956	11,687	2,299	8,188	---	---	---	---	6,018	---	---	---
Refuse[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[0]	25,222	21,402	3,820	2,884	6,704	---	---	---	---	---	---	---	---
Water[0]	13,299	21,266	(7,967)	173	(7,794)	---	---	---	(3,000)	---	---	---	---
Total	234,164	226,624	7,540	5,356	7,098	---	---	---	(3,000)	6,018	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Elba													
Water	4,381	16,404	(12,023)	6,688	(5,335)	---	---	---	(5,000)	---	---	---	---
Total	4,381	16,404	(12,023)	6,688	(5,335)	---	---	---	(5,000)	---	---	---	---
Elbow Lake													
Electric[0]	667,883	391,636	276,247	1,303	277,337	---	---	---	15,703	156,850	---	---	---
Maplewood Manor[0]	145,534	72,421	73,113	1,224	65,609	---	---	---	50,400	22,903	---	8,728	20,000
Sewer[0]	138,319	53,213	85,106	---	84,794	---	---	---	74,333	18,648	---	312	4,264
Tipsinah Mounds Campground[0]	173,146	117,441	55,705	550	56,255	---	---	---	2,019	5,558	---	---	---
Water[0]	182,889	81,014	101,875	---	101,875	---	---	---	771,149	50,398	---	---	---
Total	1,307,771	715,725	592,046	3,077	585,870	---	---	---	219,004	254,357	---	9,040	24,264
Elgin													
Sewer	119,479	105,250	14,229	---	14,229	---	---	---	---	---	---	---	---
Water	152,806	74,408	78,398	---	38,498	---	---	---	---	---	---	39,900	26,000
Total	272,285	179,658	92,627	---	52,727	---	---	---	---	---	---	39,900	26,000
Elizabeth													
Liquor	318,506	314,821	3,685	229	3,914	---	---	---	---	---	---	---	---
Sewer	13,107	8,239	4,868	1,200	6,068	---	---	---	---	---	---	---	---
Water	38,881	18,488	20,393	59	20,452	---	672,635	---	---	643,954	288,900	---	---
Total	370,494	341,548	28,946	1,488	30,434	---	672,635	---	---	643,954	288,900	---	---
Elk River													
Electric	19,895,323	18,264,135	1,631,188	793,539	2,125,776	---	---	---	483,000	4,194,135	2,828,349	296,136	617,766
Garbage	1,146,973	1,114,133	32,840	9,872	42,712	---	---	---	(26,860)	---	---	---	---
Liquor	6,043,088	5,249,660	793,428	133,166	874,656	---	---	---	267,700	---	---	51,938	50,000
Sewer	1,454,219	1,731,676	(277,457)	1,305,424	973,377	---	---	---	35,000	361,005	---	54,590	140,000
Water	2,144,622	2,112,796	31,826	672,114	480,286	---	---	---	20,000	735,703	---	223,654	425,000
Total	30,684,225	28,472,400	2,211,825	2,914,115	4,496,807	---	---	---	778,840	5,290,843	2,828,349	626,318	1,232,766
Elko New Market													
Sanitation	(178)	102	(280)	---	(280)	---	---	---	7,545	---	---	---	---
Sewer	659,741	1,259,417	(599,676)	141,670	(584,291)	---	---	---	102,364	---	---	126,285	265,000
Storm Water	105,889	214,246	(108,357)	1,084	(107,273)	---	---	---	---	---	---	---	---
Water	476,668	444,045	32,623	46,014	(4,769)	---	---	---	6,257	14,500	---	83,406	485,000
Total	1,542,120	1,917,810	(675,690)	188,768	(696,615)	---	---	---	116,166	14,500	---	209,691	750,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Elkton													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Fund[3]	15,627	15,551	76	998	1,074	---	---	---	(11,000)	---	---	---	---
Total	15,627	15,551	76	998	1,074	---	---	---	(11,000)	---	---	---	---
Ellendale													
Liquor	343,455	346,021	(2,566)	1,178	(1,388)	---	---	---	---	---	---	---	---
Sewer	81,609	58,076	23,533	1,317	19,215	---	---	---	---	47,507	---	5,635	21,000
Water	125,886	38,417	87,469	6,395	76,968	---	---	---	(75,685)	975,119	729,119	16,896	21,000
Total	550,950	442,514	108,436	8,890	94,795	---	---	---	(75,685)	1,022,626	729,119	22,531	42,000
Ellsworth													
Liquor	217,668	227,513	(9,845)	6,315	(3,530)	---	---	---	---	---	---	---	---
Parkview Manor Municipal Nursing Home	1,891,707	1,890,273	1,434	38,879	38,647	---	---	---	---	17,475	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, & Refuse[1]	205,623	706,936	(501,313)	30,122	(477,712)	---	---	---	(28,492)	---	516,100	6,521	89,000
Total	2,314,998	2,824,722	(509,724)	75,316	(442,595)	---	---	---	(28,492)	17,475	516,100	6,521	89,000
Elmore													
Liquor	139,183	136,974	2,209	754	2,963	---	---	---	20	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sanitation Fund[1]	172,621	152,506	20,115	473	20,588	61	---	---	---	10,016	---	---	---
Total	311,804	289,480	22,324	1,227	23,551	61	---	---	20	10,016	---	---	---
Ely													
Electric	2,857,665	2,819,346	38,319	34,260	72,579	---	---	---	---	341,691	---	---	---
Ely Housing & Redevelopment[29]	702,650	1,148,355	(445,705)	52,327	(393,378)	---	125,692	---	---	3,327,264	3,103,470	---	---
Sewer	767,671	795,129	(27,458)	492	(109,771)	---	---	---	---	118,998	---	82,805	159,000
Water	409,387	380,577	28,810	9,045	7,458	---	---	---	---	204,610	---	30,397	52,000
Total	4,737,373	5,143,407	(406,034)	96,124	(423,112)	---	125,692	---	---	3,992,563	3,103,470	113,202	211,000
Elysian													
Refuse Collection	43,472	43,247	225	---	225	---	---	---	---	---	---	---	---
Sewer Utility	145,821	215,265	(69,444)	15,736	(68,974)	---	---	---	---	10,377	---	16,054	57,661

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	179,887	161,020	18,867	39,271	(6,177)	---	---	---	---	---	---	39,619	51,722
Total	369,180	419,532	(80,352)	54,537	(74,926)	---	---	---	---	10,377	---	55,673	109,383
Emily													
Sewer	15,588	121,709	(106,121)	75,347	(109,365)	14,295	54,142	---	(7,114)	45,643	---	3,728	---
Total	15,588	121,709	(106,121)	75,347	(109,365)	14,295	54,142	---	(7,114)	45,643	---	3,728	---
Emmons													
Garbage	23,779	21,627	2,152	---	2,166	---	---	---	---	---	---	---	---
Sewer	25,764	17,925	7,839	2,604	5,167	---	---	---	---	5,276	---	---	---
Water	27,347	12,448	14,899	300	9,838	---	---	---	(5,000)	---	---	5,361	7,000
Total	76,890	52,000	24,890	2,918	17,171	---	---	---	(5,000)	5,276	---	5,361	7,000
Erhard													
Liquor Store	287,342	291,778	(4,436)	3,847	(589)	---	---	---	---	984	---	---	---
Total	287,342	291,778	(4,436)	3,847	(589)	---	---	---	---	984	---	---	---
Erskine													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund[3]	152,132	160,483	(8,331)	83,993	(37,528)	---	---	---	---	---	---	32,803	44,500
Total	152,132	160,483	(8,331)	83,993	(37,528)	---	---	---	---	---	---	32,803	44,500
Evan													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[0][3]	16,492	3,796	12,696	---	12,696	---	---	---	---	---	---	---	---
Total	16,492	3,796	12,696	---	12,696	---	---	---	---	---	---	---	---
Evansville													
Sewer	103,795	68,836	34,959	5,171	34,734	---	---	---	---	---	---	5,396	32,722
Water	100,865	71,626	29,239	379	23,629	---	---	---	---	5,113	43,745	876	3,813
Total	204,660	140,462	64,198	5,550	58,363	---	---	---	---	5,113	43,745	6,272	36,535
Eveleth													
E.D.A. Lincoln Place[29]	253,384	205,135	48,249	9,750	(37,398)	---	---	---	---	6,254	---	82,191	41,487
Golf Course	142,826	185,565	(42,739)	---	(43,583)	---	---	(46,298)	---	13,949	---	815	4,395
H.R.A.	70,422	204,054	(133,632)	104,183	(31,473)	---	130,684	---	---	47,432	---	---	---
Refuse	428,051	447,783	(19,732)	---	(19,732)	---	---	---	---	9,420	---	---	---
Sewer Treatment Plants	524,536	637,476	(112,940)	---	(166,586)	---	---	---	---	48,419	1,272	53,646	199,842

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	546,730	537,136	9,594	---	40,468	---	---	---	---	2,867,282	---	---	---
Total	1,965,949	2,217,149	(251,200)	151,911	(258,304)	---	130,684	---	(46,298)	2,992,756	1,272	136,652	245,724
Excelstior													
Commercial Docks	160,934	98,259	62,675	---	68,550	---	---	---	106,923	---	---	---	---
Parking Lot Maintenance	29,507	13,076	16,431	3,590	20,021	---	---	---	(9,000)	---	---	---	---
Parking Meter	38,033	4,414	33,619	991	34,610	---	---	---	40,000	---	---	---	---
Sewer	456,698	343,231	93,467	37,217	125,584	---	---	---	23,782	77,175	---	5,162	12,600
Solid Waste	131,158	122,935	8,223	2,308	10,531	---	---	---	9,118	---	---	---	---
Street Lighting	38,537	35,535	3,002	512	3,514	---	---	---	3,032	---	---	---	---
Surface Water Management	87,088	111,572	(24,484)	7,105	(17,379)	---	---	---	10,532	---	---	---	---
Water	411,882	358,151	53,731	27,551	57,290	---	---	---	22,867	---	654,985	13,536	32,400
Total	1,333,837	1,087,173	246,664	29,092	302,721	---	---	---	207,254	77,175	654,985	18,698	45,000
Eyota													
Arbor Gardens Senior Housing	789,227	549,311	239,916	10,628	115,179	2,770	---	---	---	5,443	---	124,416	102,927
Sewer Utility	231,341	316,749	(85,408)	12,374	(89,820)	---	---	---	14,482	---	---	15,702	25,000
Storm Water Utility	17,374	19,150	(1,776)	1,042	(734)	---	---	---	---	---	---	---	---
Water Utility	196,160	174,933	21,227	4,888	18,745	---	---	---	7,133	5,440	---	6,777	35,000
Total	1,234,102	1,060,143	173,959	28,932	43,370	2,770	---	---	21,615	10,883	---	146,895	162,927
Fairfax													
Countryview Estates	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric	956,341	750,532	205,809	76,941	156,153	---	---	---	---	97,283	---	60,037	100,000
H.R.A. Fairview	182,234	69,134	113,100	15,147	128,074	---	---	---	---	57,661	---	---	---
H.R.A. Southview	47,079	47,262	(183)	28	(6,734)	---	---	---	---	1,421	---	6,499	4,837
Liquor	522,977	531,597	(8,620)	9,449	829	---	---	---	---	16,884	---	---	---
Natural Gas	1,380,449	1,141,898	238,551	25,483	177,533	---	---	---	---	122,420	---	86,627	65,000
Sanitary Sewer	193,845	117,946	75,899	890	52,816	---	---	---	---	121,672	---	24,850	75,208
Storm Sewer	106,116	37,734	68,382	---	58,867	---	---	---	64,515	12,843	---	9,515	55,000
Water	260,619	167,452	93,167	17,832	92,896	---	---	---	---	39,312	---	18,564	62,000
Total	3,649,660	2,863,555	786,105	145,770	600,434	---	---	---	64,515	409,496	---	206,092	362,045
Fairmont													
Electric Department	13,465,436	13,887,047	(421,611)	251,110	(237,694)	---	---	---	62,245	399,306	---	---	---
Liquor	2,593,251	2,210,752	382,499	50,429	432,928	---	---	---	200,000	10,408	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Parking Lot	4,300	4,243	57	56	113	---	---	---	---	---	---	---	---
Steam District Heat Department	211,636	329,819	(118,183)	---	(118,183)	---	---	---	---	525,171	---	---	---
Storm Sewer Utility	516,518	246,612	269,906	44,642	193,895	---	---	---	---	234,335	---	120,205	195,000
Wastewater Department	2,080,260	1,474,284	605,976	17,180	219,621	---	---	---	84,015	113,129	---	217,840	604,252
Water Department	1,679,360	1,569,627	109,733	14,471	7,648	---	---	---	134,342	109,399	---	---	---
Total	20,550,761	19,722,384	828,377	377,888	791,150	---	---	---	1,040,702	1,391,748	---	338,045	799,252
Falcon Heights													
Sanitary Sewer	582,844	531,795	51,049	83,132	134,181	---	---	---	---	---	---	---	---
Storm Drainage	73,694	251,694	(178,000)	23,344	(154,656)	---	---	4,000	---	---	---	---	---
Total	656,538	783,489	(126,951)	106,476	(20,475)	---	---	4,000	---	---	---	---	---
Faribault													
Sewer	4,748,876	2,864,839	1,884,037	230,069	195,523	---	---	---	515,000	346,034	---	264,858	685,000
Storm Water	534,540	287,347	247,193	51,398	298,591	---	---	5,000	---	95,677	---	---	---
Water	2,209,093	1,655,744	553,349	322,865	77,217	---	---	---	515,000	182,595	---	71,093	310,000
Total	7,492,509	4,807,930	2,684,579	604,332	3,016,171	---	---	1,035,000	---	624,306	---	335,951	995,000
Farmington													
Liquor	4,263,245	4,167,586	95,659	4,511	100,170	---	---	---	58,000	---	---	---	---
Sewer Utility	1,672,126	1,900,117	(227,991)	122,922	(143,736)	---	---	207,533	---	251,225	---	37,911	195,000
Solid Waste	1,660,150	1,803,932	(143,782)	93,941	(49,841)	---	---	106,666	---	216,314	---	---	---
Storm Water Utility	347,862	1,083,760	(735,898)	34,894	(701,004)	---	---	74,222	---	---	---	---	---
Water Utility	1,308,848	1,606,115	(297,267)	258,769	(38,498)	---	---	674,444	---	548,694	---	---	---
Total	9,252,231	10,561,510	(1,309,279)	515,037	(832,909)	---	---	1,120,865	---	1,016,233	---	37,911	195,000
Farwell													
Garbage Collection	2,814	3,297	(483)	---	(483)	---	---	---	---	---	---	---	---
Sewer Collection	9,242	10,417	(1,175)	---	(1,175)	---	---	---	---	---	---	---	---
Total	12,056	13,714	(1,658)	---	(1,658)	---	---	---	---	---	---	---	---
Federal Dam													
Sewer	24,455	43,908	(19,453)	1,384	(18,069)	---	---	2,733	---	---	---	---	---
Total	24,455	43,908	(19,453)	1,384	(18,069)	---	---	2,733	---	---	---	---	---
Felton													
Garbage	14,842	14,947	(105)	---	(105)	---	---	(105)	---	---	---	---	---
Sewer	10,098	38,099	(28,001)	1	(28,000)	---	---	(28,000)	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	11,509	12,639	(1,130)	---	(1,130)	---	---	---	(1,130)	---	---	---	---
Total	36,449	65,685	(29,236)	1	(29,235)	---	---	---	(29,235)	---	---	---	---
Fergus Falls													
Economic Improvement Commission	5,640	174,662	(169,022)	231,783	62,761	---	---	---	---	---	---	---	---
Liquor	4,631,189	4,258,112	373,077	34,155	344,125	---	---	277,244	---	---	---	63,107	85,000
Sewage Disposal	2,140,187	2,144,573	(4,386)	412,038	346,909	---	---	171,054	---	21,477	---	60,743	186,995
Storm Water	309,734	216,055	93,679	21,797	115,476	---	---	73,943	---	---	---	---	---
Waste Management	3,554,170	3,670,929	(116,759)	271,993	76,066	---	447,610	31,561	---	97,575	---	79,168	1,300,000
Water Department	1,364,253	1,511,380	(147,127)	302,831	77,662	---	---	149,853	---	1,514,437	2,566,372	78,042	---
Western M.N. Industries	309,756	473,722	(163,966)	85,370	(78,596)	---	---	---	---	---	---	---	---
Total	12,314,929	12,449,433	(134,504)	1,359,967	944,403	---	447,610	703,655	---	1,633,489	2,566,372	281,060	1,571,995
Fertile													
Nursing Home	2,993,777	3,098,098	(104,321)	3,820	(100,501)	---	---	---	---	35,129	---	---	---
Sewer	41,675	41,643	32	---	32	---	---	---	---	26,319	---	---	---
Water	112,001	124,396	(12,395)	---	(22,906)	---	---	---	---	---	---	---	58,575
Total	3,147,453	3,264,137	(116,684)	3,820	(123,375)	---	---	---	---	61,448	---	---	58,575
Fifty Lakes													
Liquor	430,651	399,856	30,795	753	31,548	---	---	---	---	---	---	---	---
Total	430,651	399,856	30,795	753	31,548	---	---	---	---	---	---	---	---
Finlayson													
Liquor	507,139	453,892	53,247	2,382	55,629	---	---	---	---	---	---	---	---
Sewer	51,149	37,696	13,453	---	10,435	---	---	(13,018)	---	---	---	3,018	10,000
Water	58,327	52,510	5,817	---	(16,598)	---	---	13,018	---	---	---	22,415	16,000
Total	616,615	544,098	72,517	2,382	49,466	---	---	---	---	---	---	25,433	26,000
Fisher													
Recycling	---	---	---	---	---	---	---	27,111	---	---	---	---	---
Refuse & Recycling	44,302	28,837	15,465	---	15,465	---	---	122,889	---	---	---	---	---
Sewer	77,791	43,178	34,613	---	(17,194)	---	---	---	---	32,594	---	51,807	14,000
Water	121,270	130,153	(8,883)	14,036	(13,707)	---	---	---	---	---	---	18,860	96,000
Total	243,363	202,168	41,195	14,036	(15,436)	---	---	150,000	---	32,594	---	70,667	110,000
Flensburg													
Liquor Store[0]	253,314	205,744	47,570	8,648	54,269	---	---	---	---	---	---	---	1,949

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Refuse & Recycling	12,381	15,786	(3,405)	---	(3,405)	---	---	---	---	---	---	---	---
Sewer[0]	6,120	4,253	1,867	---	1,867	---	---	---	---	---	---	---	---
Total	271,815	225,783	46,032	8,648	52,731	---	---	---	---	---	---	1,949	---
Floodwood													
Sewer	48,643	59,404	(10,761)	32,274	13,191	---	---	---	---	44,981	---	8,322	4,900
Water	51,171	58,006	(6,835)	10,973	4,138	---	---	---	---	4,000	---	---	---
Total	99,814	117,410	(17,596)	43,247	17,329	---	---	---	---	48,981	---	8,322	4,900
Florence													
Garbage[0]	1,968	1,968	---	---	---	---	---	---	---	---	---	---	---
Water[0]	3,455	3,329	126	---	126	---	---	---	---	---	---	---	---
Total	5,423	5,297	126	---	126	---	---	---	---	---	---	---	---
Foley													
Sewer	416,444	190,869	225,575	51,195	24,704	252,066	---	---	3,500	47,900	---	24,704	120,726
Water	299,566	179,129	120,437	23,698	---	144,135	---	---	---	35,507	---	---	---
Total	716,010	369,998	346,012	74,893	396,201	---	---	---	3,500	83,407	---	24,704	120,726
Forest Lake													
Airport	54,538	222,462	(167,904)	857,645	685,991	---	---	823,173	---	2,168,641	---	---	---
Golf Course	---	7,769	(7,769)	3,782	(3,987)	---	---	---	---	---	---	---	---
H.R.A.[29]	131,330	223,371	(92,041)	70,214	(24,574)	65,242	---	---	---	10,192	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	3,522,778	3,155,842	366,936	1,087,923	544,619	910,240	---	---	20,000	1,954,174	---	546,922	420,000
Total	3,708,666	3,609,444	99,222	2,019,564	1,567,670	---	65,242	823,173	20,000	4,133,007	---	546,922	420,000
Foreston													
Liquor Store	376,685	376,940	(255)	22,967	21,322	---	---	---	805	650	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[0][3]	74,236	78,028	(3,792)	5,176	1,384	---	---	---	---	3,838	---	---	---
Total	450,921	454,968	(4,047)	28,143	22,706	---	---	---	805	4,488	---	---	---
Fosston													
Cable T.V.	229,673	204,194	25,479	6,000	31,479	---	---	---	---	---	---	---	---
Light & Power	2,287,915	1,895,211	392,704	90,000	481,696	---	---	---	129,886	---	---	---	---
Natural Gas	1,802,317	1,543,237	259,080	18,000	180,741	---	---	---	---	---	---	96,339	1,500,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water & Sewer[3]	756,946	499,105	396	127,590	130,647	396	---	---	23,786	---	---	127,809	222,778
Total	5,076,851	4,141,747	114,396	224,937	824,563	396	---	---	153,672	---	---	224,148	1,722,778
Fountain													
Sewer	45,753	81,554	100,234	---	64,433	---	---	---	---	---	---	---	---
Water	58,637	69,258	1,590	---	(9,031)	---	---	---	---	74,696	---	---	---
Total	104,390	150,812	101,824	---	55,402	---	---	---	---	74,696	---	---	---
Franklin													
Sewer	99,943	122,264	2,747	---	(19,574)	---	---	---	47,105	---	---	---	---
Water	76,908	62,142	14,766	2,939	17,705	---	---	---	32,650	---	---	---	---
Total	176,851	184,406	5,686	---	(1,869)	---	---	---	79,755	---	---	---	---
Frazee													
E.D.A. Sunrise Senior Villa[29]	47,346	36,395	10,951	17,721	(6,600)	---	---	---	(975)	---	---	17,721	6,562
Event Center	55,947	65,212	(9,265)	---	(9,265)	---	---	---	---	---	---	---	---
Liquor Store	648,323	625,716	22,607	474	22,314	---	---	---	---	---	---	474	---
Sewer	127,015	64,845	62,170	---	62,170	---	---	---	34,324	---	---	---	---
Water	135,573	89,545	46,028	4,199	50,227	---	---	---	34,324	---	---	---	---
Total	1,014,204	881,713	132,491	18,195	118,846	---	---	---	67,673	---	---	18,195	6,562
Freeborn													
Garbage	16,995	17,112	(117)	---	(117)	---	---	---	---	---	---	---	---
Sewer	17,378	13,498	3,880	1,984	5,864	---	---	---	---	---	---	---	---
Water	22,647	28,233	(5,586)	1,988	(3,598)	---	---	---	---	---	---	---	---
Total	57,020	58,843	(1,823)	3,972	2,149	---	---	---	---	---	---	---	---
Freeport													
Sewer[0]	76,000	41,123	34,877	8,438	27,087	---	---	---	30,500	457	---	16,228	15,000
Water[0]	67,532	27,201	40,351	6,863	47,214	---	---	---	30,500	1,069	---	---	---
Total	143,532	68,324	75,228	15,301	74,301	---	---	---	61,000	1,526	---	16,228	15,000
Fridley													
Liquor	5,252,910	4,920,511	332,399	9,220	341,619	---	---	---	500,000	---	---	---	---
Sewer	3,461,615	3,798,053	(336,438)	124,404	(212,034)	---	---	---	---	104,773	---	---	---
Storm Water	390,792	381,836	8,956	31,701	40,549	---	---	---	100,000	98,009	---	108	100,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	1,990,047	2,170,683	82,349	108,351	(206,638)	---	---	---	---	180,282	---	108,351	305,000
Total	11,095,364	11,271,083	247,674	108,459	(36,504)	---	---	600,000	---	383,064	---	108,459	405,000
Frost													
Sewer	74,702	67,572	---	35,370	(28,240)	---	---	---	---	---	---	35,370	10,000
Water	59,466	41,616	17,850	4,817	27,418	---	11,751	---	---	16,382	---	4,817	25,000
Total	134,168	109,188	14,385	40,187	(622)	---	11,751	---	---	16,382	---	40,187	35,000
Fulda													
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	57,174	48,606	2,901	---	11,469	---	---	---	---	1,595	---	---	---
Water[2]	235,726	161,400	74,326	62,767	80,381	---	---	107,280	---	6,128	---	---	---
Total	292,900	210,006	82,894	62,767	91,850	---	---	107,280	---	7,723	---	---	---
Garfield													
Sewer	68,004	37,512	30,492	573	26,061	---	---	---	---	---	---	5,004	26,318
Water	39,703	28,209	11,494	635	8,285	---	---	---	---	---	---	3,844	3,000
Total	107,707	65,721	41,986	1,208	34,346	---	---	---	---	---	---	8,848	29,318
Garvin													
Garbage	14,821	8,763	6,058	---	6,058	---	---	---	---	---	---	---	---
Sewer	18,825	47,946	(29,121)	5	(42,452)	---	157,182	---	---	120,283	---	---	13,336
Water	17,715	19,688	(1,973)	8,472	3,410	6,713	---	---	---	---	---	---	4,366
Total	51,361	76,397	(25,036)	8,477	(32,984)	6,713	157,182	---	---	120,283	---	16,425	4,366
Gary													
Laundromat	13,230	9,038	4,192	---	4,192	---	---	---	---	---	---	---	---
Refuse Disposal	12,466	11,053	1,413	---	1,413	---	---	---	---	---	---	---	---
Sewer	1,386	100	1,286	---	1,286	---	---	---	---	---	---	---	---
Water	30,296	12,641	17,655	4,038	21,693	---	---	---	---	---	---	---	---
Total	57,378	32,832	24,546	4,038	28,584	---	---	---	---	---	---	---	---
Gaylord													
Lakeview Home	3,523,303	3,514,440	8,863	100,428	109,291	---	---	2,765,267	---	64,625	---	---	---
Refuse	137,011	138,279	(1,268)	98	(1,170)	---	---	---	---	---	---	---	---
Sewer Utility	259,982	71,276	188,706	10,088	137,805	---	---	---	---	---	---	60,190	174,000
Storm Water	129,199	8,289	120,910	40,454	138,735	30,385	---	2,375	---	---	---	22,172	35,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	447,323	181,338	265,985	7,910	158,865	32	---	---	(775,000)	---	---	105,445	1,041,000
Total	4,496,818	3,913,622	583,196	198,648	543,526	30,417	---	2,375	1,990,267	64,625	---	187,807	1,250,000
Gem Lake													
Sewer	52,172	63,704	(11,532)	7,264	(4,268)	---	---	---	(5,000)	---	---	---	---
Total	52,172	63,704	(11,532)	7,264	(4,268)	---	---	---	(5,000)	---	---	---	---
Geneva													
Garbage	30,484	26,903	3,581	---	3,581	---	---	---	---	---	---	---	---
Sewer	13,711	15,242	(1,531)	80	(1,451)	---	---	---	---	---	---	---	---
Water	35,999	43,969	(7,970)	---	(7,970)	---	---	---	---	---	---	---	---
Total	80,194	86,114	(5,920)	80	(5,840)	---	---	---	---	---	---	---	---
Georgetown													
Garbage	8,549	6,835	1,714	---	1,714	---	---	---	---	---	---	---	---
Mosquito	2,659	1,798	861	---	861	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	14,378	23,402	(9,024)	---	(9,024)	---	---	---	---	10,554	---	---	---
Total	25,586	32,035	(6,449)	---	(6,449)	---	---	---	---	10,554	---	---	---
Ghent													
Refuse	24,995	22,217	2,778	---	2,778	---	---	---	---	---	---	---	---
Sewer	31,175	42,832	(11,657)	2,234	(9,423)	---	---	---	(4,000)	---	---	---	---
Water	67,102	59,593	7,509	2,574	3,583	---	---	---	4,000	---	---	6,500	4,772
Total	123,272	124,642	(1,370)	4,808	(3,162)	---	---	---	---	---	---	6,500	4,772
Gibbon													
Sewer	26,575	26,778	(203)	336	133	---	---	---	---	---	---	---	---
Water	49,202	33,120	16,082	1,879	17,961	---	---	---	---	---	---	---	---
Total	75,777	59,898	15,879	2,215	18,094	---	---	---	---	---	---	---	---
Gilbert													
Electric	836,198	781,709	54,489	32,686	1,622	---	---	---	55,000	19,138	---	---	---
Sewer Usage	279,855	268,681	11,174	---	10,143	---	---	---	---	290,810	---	1,031	---
Water	293,551	299,011	(5,460)	---	(10,479)	---	---	---	---	62,551	---	5,019	7,000
Total	1,409,604	1,349,401	60,203	32,686	85,217	---	---	---	55,000	372,499	---	6,050	7,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Gilman													
Liquor Store	389,548	355,323	34,225	3,496	54,836	---	---	---	---	8,958	---	---	---
Sewage Collection/Disp	18,381	2,404	15,977	---	15,977	---	---	---	---	---	---	---	---
Total	407,929	357,727	50,202	3,496	70,813	---	---	---	---	8,958	---	---	---
Glencoe													
Airport	47,765	82,319	(34,554)	---	59,610	---	---	93,253	---	87,149	---	---	---
Light & Power Commission	9,106,965	8,356,743	750,222	309,697	607,896	---	---	---	84,116	505,436	---	295,652	425,000
Liquor	1,137,318	1,015,056	122,262	7,013	117,060	---	---	---	110,000	---	---	7,136	30,000
Sanitation	30,161	39,666	(9,505)	---	(8,866)	---	---	---	---	---	---	---	---
Storm Water Management	115,634	7,612	108,022	17,863	101,318	---	---	---	143,386	1,033,746	1,351,462	---	---
W. W.T.P.	1,067,004	880,523	186,481	36,392	138,046	---	10,990	---	(19,469)	30,866	---	79,722	280,000
Water	771,391	611,019	160,372	24,164	150,617	---	---	---	69,370	116,344	---	23,069	25,000
Total	12,276,238	10,992,938	1,283,300	443,564	1,165,681	---	10,990	93,253	387,403	1,773,541	1,351,462	405,579	760,000
Glenville													
Garbage	38,210	37,200	1,010	46	1,056	---	---	---	---	---	---	---	---
Sewer	42,441	47,268	(4,827)	---	(4,827)	---	---	---	(15,000)	---	---	---	---
Water	41,452	29,160	12,292	355	12,647	---	---	---	---	---	---	---	---
Total	122,103	113,628	8,475	401	8,876	---	---	---	(15,000)	---	---	---	---
Glenwood													
Ballroom	46,988	107,042	(60,054)	53,086	(45,528)	---	---	---	(15,000)	---	---	38,560	4,329
Liquor	1,086,573	1,011,904	74,669	3,295	77,964	---	---	---	39,000	---	---	---	---
Refuse & Recycling	171,617	158,004	13,613	1,145	14,758	---	---	---	5,516	---	---	---	---
Sewer Utility	636,341	679,249	(42,908)	---	40,270	---	---	---	---	189,140	---	---	---
Water Utility	393,171	269,570	123,601	30,013	123,151	---	---	---	30,713	160,664	---	30,662	95,130
Total	2,334,690	2,225,769	108,921	68,573	210,615	---	---	---	60,229	349,804	---	69,222	99,459
Glyndon													
Sewer	123,570	80,636	42,934	11,291	62,697	25,030	---	---	---	---	---	11,291	35,271
Water	197,715	150,663	47,052	1,716	31,535	---	---	---	---	---	---	17,233	38,000
Total	321,285	231,299	89,986	28,524	94,232	25,030	---	---	---	---	---	28,524	73,271
Golden Valley													
Brookview Golf	1,742,650	1,765,920	(23,270)	---	34,508	---	---	---	50,000	72,788	---	---	---
Motor Vehicle	624,381	369,831	254,550	36,032	290,582	---	---	---	125,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Recycling	221,449	172,324	49,125	162,754	211,879	---	73,111	---	7,000	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,233,211	945,877	1,287,334	699,102	1,800,049	---	---	---	(7,000)	1,167,395	---	186,387	290,000
Utility[3]	7,268,146	6,274,729	993,417	270,786	1,264,203	---	---	---	---	961,012	---	---	---
Total	12,089,837	9,528,681	2,561,156	1,226,452	3,601,221	---	73,111	---	175,000	2,201,195	---	186,387	290,000
Gonvick													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, & Refuse[1]	69,232	71,807	(2,575)	4,839	2,264	---	---	---	---	---	---	---	---
Total	69,232	71,807	(2,575)	4,839	2,264	---	---	---	---	---	---	---	---
Good Thunder													
Refuse Collection	40,296	38,173	2,123	87	2,210	---	---	---	---	---	---	---	---
Sewer Utility	103,888	60,442	43,446	7,813	9,689	---	---	---	---	---	---	9,689	53,000
Water Utility	46,500	38,593	7,907	1,423	9,330	---	---	---	---	---	---	---	---
Total	190,684	137,208	53,476	9,323	53,110	---	---	---	---	---	---	9,689	53,000
Goodhue													
Gas	775,727	613,385	162,342	---	72,098	---	---	---	---	---	895,000	41,044	850,000
Recycling	12,823	9,982	2,841	---	2,841	---	---	---	---	---	---	---	---
Refuse	66,703	50,486	16,217	40,365	12,245	---	---	---	---	---	---	---	---
Sewer	81,454	67,770	13,684	---	13,684	---	---	---	---	---	---	---	---
Water	84,435	63,940	20,495	---	20,495	---	---	---	---	---	---	---	---
Total	1,021,142	805,563	215,579	40,565	139,509	---	---	---	---	---	895,000	41,044	850,000
Goodridge													
Liquor	252,969	251,749	1,220	6,614	7,834	---	---	---	---	5,900	---	---	---
Refuse	10,946	10,839	107	---	107	---	---	---	---	---	---	---	---
Sewer	8,387	24,747	(16,360)	---	(16,510)	---	---	---	---	---	---	350	1,800
Water	10,993	21,869	(10,876)	---	(11,688)	---	---	---	---	---	---	679	3,100
Total	283,295	309,204	(25,909)	6,614	(20,257)	---	---	---	---	5,900	---	1,029	4,900
Goodview													
Lease Operating[21]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	453,053	447,918	5,135	4,549	9,684	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	344,916	313,432	31,484	4,244	35,728	---	---	---	---	---	---	---	---
Total	797,969	761,350	36,619	8,793	45,412	---	---	---	---	---	---	---	---
Graceville													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water-Sewer[3]	139,622	129,359	10,263	362	(9,617)	513	---	---	(56,000)	55,798	---	20,242	34,459
Total	139,622	129,359	10,263	362	(9,617)	513	---	---	(56,000)	55,798	---	20,242	34,459
Granada													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility[3]	42,655	47,923	(5,268)	28,241	22,973	13,861	---	4,986	---	---	---	---	---
Total	42,655	47,923	(5,268)	28,241	22,973	13,861	---	4,986	---	---	---	---	---
Grand Marais													
Electric	2,442,018	2,406,130	35,888	23,124	270,865	---	---	---	---	223,245	---	183,137	160,000
Golf Course	151,655	180,668	(29,013)	---	(29,013)	---	---	---	(230,000)	10,599	---	---	---
Liquor	1,467,139	1,234,726	232,413	15,268	247,681	---	---	---	200,000	10,225	---	---	---
Sewer	546,726	492,292	54,434	18,083	55,731	---	---	---	(42,744)	456,526	---	16,007	---
Water	348,962	366,506	(17,544)	49,277	4,313	---	---	---	4,030	675,517	---	27,420	62,000
Total	4,956,500	4,680,322	276,178	105,752	66,859	---	---	---	(68,714)	1,376,112	---	226,564	222,000
Grand Meadow													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Utility Fund[3]	253,605	171,923	81,682	1,552	83,234	---	---	---	(33,394)	11,287	---	---	---
Total	253,605	171,923	81,682	1,552	83,234	---	---	---	(33,394)	11,287	---	---	---
Grand Rapids													
P.U.C. - Electric	11,515,707	10,923,824	591,883	343,713	702,071	---	---	11,439	---	679,619	---	62,416	112,500
P.U.C. - Waste Water Collection	1,100,136	936,972	163,164	9,532	163,054	---	---	---	---	61,001	---	9,642	18,750
P.U.C. - Waste Water Treatment	5,034,605	5,103,992	(69,387)	---	(438,581)	---	---	---	---	30,712	---	346,123	170,000
P.U.C. - Water	1,400,847	1,291,632	109,215	9,197	33,858	---	---	---	---	98,781	---	33,858	69,750
Pokagama Golf Course	506,309	516,604	(10,295)	9,604	(2,904)	---	---	---	(24,222)	3,071	---	2,722	25,000
Storm Water Utility	484,163	343,512	140,651	13,818	150,983	---	---	---	200,000	23,378	---	---	---
Total	20,041,767	19,116,536	925,231	385,864	190,631	---	---	11,439	175,778	896,562	---	454,761	396,000
Granite Falls													
Cable T.V.	31,768	6,443	25,325	925	26,250	---	---	---	17,550	---	---	---	---
Community Activity Center	237,230	546,665	(309,435)	136,609	(227,007)	129,456	---	---	(197,699)	12,250	---	54,324	65,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Community Housing	211,749	88,336	123,413	4,790	83,151	45,052	---	---	9,750	---	---	83,151	34,769
Electric	3,130,514	2,723,216	407,298	55,171	151,940	310,529	---	35,976	268,329	27,273	---	151,940	120,000
Hospital[11]	15,297,729	15,215,389	82,340	148,574	69,238	161,676	---	---	---	397,952	---	69,629	75,000
Liquor	817,513	758,645	58,868	20,492	21,446	57,914	---	---	58,008	23,350	---	21,669	---
Motor Vehicle	78,457	72,275	6,182	125	---	6,307	---	---	5,359	---	---	---	---
Nursing Home[11]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	327,073	389,491	(62,418)	1,330	---	(61,088)	---	---	---	103,699	---	---	---
Water	451,677	492,890	(41,213)	55	21,622	(62,780)	---	---	46,021	52,446	---	8,208	95,000
Total	20,583,710	20,293,350	290,360	368,071	401,578	256,853	129,456	35,976	207,318	616,970	---	388,921	389,769
Grassston													
Sewer	10,548	9,802	746	2,950	---	3,696	---	---	---	---	---	---	---
Total	10,548	9,802	746	2,950	---	3,696	---	---	---	---	---	---	---
Green Isle													
Refuse	33,525	34,168	(643)	7,513	---	6,870	---	---	---	---	---	---	---
Sewer Utility	153,993	94,887	59,106	3,064	46,803	15,367	---	---	---	---	---	46,803	36,421
Water Utility	47,572	38,834	8,738	1,039	---	9,777	---	---	---	---	---	---	---
Total	235,090	167,889	67,201	11,616	46,803	32,014	---	---	---	---	---	46,803	36,421
Greenbush													
Sanitation	68,735	61,461	7,274	1,758	---	9,032	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	140,136	127,320	12,816	2,635	6,398	9,053	---	---	---	---	---	6,398	2,000
Total	208,871	188,781	20,090	4,393	6,398	18,085	---	---	---	---	---	6,398	2,000
Greenfield													
Industrial Park Sewer	33,438	129,047	(95,609)	12,903	---	(82,706)	---	---	---	---	---	---	---
Industrial Park Water	48,495	114,784	(66,289)	16,702	---	(49,587)	---	---	---	---	---	---	---
Lake Sarah Sewer	28,211	33,209	(4,998)	4,991	---	(7)	---	---	---	---	---	---	---
Total	110,144	277,040	(166,896)	34,596	---	(132,300)	---	---	---	---	---	---	---
Greenwood													
Marina	16,200	6,910	9,290	---	---	9,290	---	---	16,200	---	---	---	---
Sewer	103,592	132,976	(29,384)	---	---	(29,384)	---	---	---	---	---	---	---
Total	119,792	139,886	(20,094)	---	---	(20,094)	---	---	16,200	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Grey Eagle													
Garbage	22,580	22,176	404	---	404	---	---	---	---	---	---	---	---
Sewer	57,571	33,964	23,607	13,293	10,314	---	---	511	---	---	---	13,293	22,183
Water	26,411	24,584	1,827	---	1,827	---	---	(167)	---	---	---	---	---
Total	106,562	80,724	25,838	13,293	12,545	---	---	344	---	---	---	13,293	22,183
Grove City													
E.D.A. - Senior Hsg.	90,396	100,022	(9,626)	2,556	(39,752)	---	---	---	---	---	---	32,682	45,000
Electric	657,379	699,109	(41,730)	36,980	(12,574)	---	---	---	---	52,525	---	5,864	30,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	164,465	126,855	37,610	---	33,013	---	---	---	---	---	---	4,597	16,000
Total	912,240	925,986	(13,746)	39,536	(19,313)	---	---	---	---	52,525	---	43,143	91,000
Grygla													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	41,142	55,684	(14,542)	5,356	(9,186)	---	1,248	(8,740)	---	18,866	---	---	---
Total	41,142	55,684	(14,542)	5,356	(9,186)	---	1,248	(8,740)	---	18,866	---	---	---
Hackensack													
Construction	---	83,522	(83,522)	---	(104,451)	---	---	(3,063)	---	---	---	20,929	3,000
Liquor Store	997,378	1,000,071	(2,693)	579	(38,517)	---	---	8,800	---	---	---	36,403	25,000
Sewer	100,612	105,678	(5,066)	13,201	(1,807)	---	---	3,407	---	---	---	9,942	36,064
Water	62,294	68,866	(6,572)	8,712	2,140	---	---	12,238	---	---	---	---	---
Total	1,160,284	1,258,137	(97,853)	22,492	(142,635)	---	---	21,382	---	---	---	67,274	64,064
Hadley													
Liquor	218,027	216,040	1,987	12,169	14,122	---	---	---	---	9,919	---	---	---
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Garbage[2]	5,600	8,595	(2,995)	74	(2,921)	---	---	(3,000)	---	---	---	---	---
Total	223,627	224,635	(1,008)	12,243	11,201	---	---	(3,000)	---	9,919	---	---	---
Hallock													
E.D.A.	10,240	2,593	7,647	---	(7,593)	---	---	(10,000)	---	---	---	---	---
Gas	791,864	748,063	43,801	20,655	64,456	---	---	30,000	---	32,675	---	---	---
Sewer	43,144	96,257	(53,113)	---	(53,113)	---	---	(74,064)	---	47,064	---	---	---
Water	141,288	189,239	(47,951)	273	(47,678)	---	---	(113,465)	---	81,465	---	---	---
Total	986,536	1,036,152	(49,616)	20,928	(43,928)	---	---	(167,529)	---	161,204	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Expense								Interest Paid	Principal Payments
Halstad													
John Wimmer Homes	27,233	40,896	(13,663)	---	(13,663)	---	---	---	---	---	---	---	---
Refuse	44,891	47,452	(2,561)	---	(2,561)	---	---	---	---	---	---	---	---
Sewer	61,677	121,144	(59,467)	---	(59,467)	---	---	---	---	---	---	---	---
Sunrise Apartments	30,618	55,413	(24,795)	151	(24,644)	---	---	(28,179)	---	---	---	---	---
Utilities	651,972	552,957	99,015	---	99,015	---	---	---	---	---	---	---	---
Water	66,093	81,456	(15,363)	---	(15,363)	---	---	---	---	---	---	---	---
Total	882,484	899,318	(16,834)	151	(16,683)	---	---	(28,179)	---	---	---	---	---
Hamburg													
Sewer	73,400	82,839	(9,439)	1,276	(8,163)	---	---	---	---	---	---	---	---
Water	90,924	100,465	(9,541)	---	(34,433)	---	---	(20,000)	---	---	---	24,892	50,000
Total	164,324	183,304	(18,980)	1,276	(42,596)	---	---	(20,000)	---	---	---	24,892	50,000
Hammond													
Cable[21]	---	---	---	---	(22,618)	---	---	(11,215)	---	---	---	---	---
Sewer	47,034	100,770	(53,736)	179,561	125,825	---	179,347	---	7,536	171,600	---	---	---
Water	29,592	23,923	5,669	1,086	6,005	---	---	---	1,618	1,172	---	750	5,000
Total	76,626	124,693	(48,067)	180,647	109,212	---	179,347	---	(2,061)	172,772	---	750	5,000
Hampton													
Sewer	56,744	33,885	22,859	11,145	34,004	---	---	---	59,766	---	---	---	---
Water	67,507	64,814	2,693	1,491	4,184	---	---	---	14,404	---	---	---	---
Total	124,251	98,699	25,552	12,636	38,188	---	---	---	74,170	---	---	---	---
Hancock													
Sewer	138,537	116,835	21,702	50,056	16,162	47,351	---	---	---	---	---	55,596	58,027
Water	178,494	118,214	60,280	3,697	12,924	---	---	---	---	---	---	51,053	55,000
Total	317,031	235,049	81,982	53,753	29,086	47,351	---	---	---	---	---	106,649	113,027
Hanley Falls													
Liquor	244,615	229,993	14,622	5,831	20,453	---	---	---	4,313	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund[1]	131,685	104,861	26,824	71,726	34,987	---	---	---	---	399,963	---	30,133	7,571
Total	376,300	334,854	41,446	77,557	84,016	---	---	---	4,313	399,963	---	30,133	7,571

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Hanover													
Sewer	204,986	218,012	203,758	34,723	156,009	---	---	---	---	---	---	34,723	232,914
Water	84,881	54,546	100,632	6,142	124,825	---	---	---	---	---	---	---	---
Total	289,867	272,558	304,390	40,865	280,834	---	---	---	---	---	---	34,723	232,914
Hanska													
Liquor	300,331	305,181	13,008	---	8,158	---	---	---	---	---	---	---	---
Sewer	30,341	45,550	2,773	---	(12,436)	---	---	---	---	---	---	---	---
Water	48,994	67,644	2,389	---	(16,261)	---	---	---	---	---	---	---	---
Total	379,666	418,375	18,170	---	(20,539)	---	---	---	---	---	---	---	---
Hardwick													
Sewer	9,838	11,435	6,526	---	4,929	---	---	---	(11,435)	---	---	---	---
Water	19,837	12,209	7,628	---	2,399	---	---	---	(2,286)	---	---	5,229	4,685
Total	29,675	23,644	6,031	---	7,328	---	---	---	(13,721)	---	---	5,229	4,685
Harmony													
Electric	814,409	739,454	74,955	33,688	108,643	---	---	---	26,004	31,366	---	---	---
Refuse	52,385	39,705	12,680	---	12,680	---	---	---	---	---	---	---	---
Senior Housing	695,055	650,282	44,773	3,867	(95,676)	---	---	---	---	4,355	---	144,316	86,745
Sewer	292,234	215,835	76,399	618	43,006	---	---	---	(71,940)	19,011	---	34,011	145,981
Water	158,958	107,216	51,742	4,799	56,541	---	---	---	62,496	63,305	---	---	---
Total	2,013,041	1,752,492	260,549	42,972	125,194	---	---	---	16,560	118,037	---	178,327	230,726
Harris													
Cemetery[*]	640	2,676	1,963	---	(73)	---	---	---	---	---	---	---	---
Sewer	49,612	99,888	417,944	---	367,668	---	410,472	---	---	4,247,026	4,486,053	---	515,000
Water	56,493	67,982	340,275	2,663	326,123	---	339,902	---	---	756,714	407,923	2,663	38,450
Total	106,745	170,546	760,182	2,663	693,718	---	750,374	---	---	5,003,740	4,893,976	2,663	553,450
Hartland													
Sewer Utility	44,406	30,504	13,902	2,564	14,166	---	---	---	---	---	---	2,300	---
Water Utility	33,232	29,736	3,496	10	3,506	---	---	---	6,516	---	---	---	---
Total	77,638	60,240	17,398	2,574	17,672	---	---	---	6,516	---	---	2,300	---
Hastings													
Hydro	1,142,448	615,941	526,507	168,268	248,917	---	370,274	---	---	---	---	---	300,000
Sewer	1,846,845	1,722,813	124,032	323,423	438,430	---	---	---	31,636	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
T.R.A.C.	52,286	372,677	(320,391)	273,818	(46,573)	---	---	253,293	---	---	---	---	---
Water	2,170,786	1,401,068	769,718	347,627	964,080	---	---	---	855,745	---	---	132,061	40,000
Total	5,212,365	4,112,499	1,099,866	1,113,136	1,801,795	---	370,274	255,293	887,381	---	---	380,978	340,000
Hatfield													
Garbage	2,028	1,979	49	---	49	---	---	---	---	---	---	---	---
Sewer	6,983	1,283	5,700	587	(7,440)	---	---	---	---	---	---	---	---
Water	4,335	3,539	796	1,161	796	---	---	---	---	---	---	---	---
Total	13,346	6,801	6,545	1,748	(6,595)	---	---	---	---	---	---	---	---
Hawley													
Airport	72,109	141,772	(69,663)	82,520	12,857	---	81,019	---	---	57,943	---	---	---
Deputy Registrar	51,971	48,030	3,941	1,850	5,791	---	---	---	---	---	---	---	---
Electric	1,587,634	1,373,843	213,791	50,004	263,795	---	---	117,342	---	---	---	---	---
Garbage	208,616	174,207	34,409	618	35,027	---	---	35,000	---	---	---	---	---
Gas	934,832	858,776	76,056	19,222	80,506	---	---	---	41,356	17,300	---	14,972	20,000
Liquor	674,538	656,361	18,177	144	18,321	---	---	---	10,000	7,409	---	---	---
Sewer	258,062	263,344	(5,282)	17,676	(17,290)	---	---	---	45,000	9,484	---	29,871	45,000
Water	302,142	250,949	51,193	8,417	28,803	---	---	---	25,001	---	---	31,220	58,000
Total	4,089,904	3,767,282	322,622	180,451	427,810	---	81,019	---	273,699	92,136	---	76,065	123,000
Hayfield													
Field Crest Care Center[29]	3,821,458	3,693,277	128,181	77,179	41,756	---	---	10,013	---	44,673	---	163,604	115,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	193,615	261,809	(68,194)	25,001	(73,451)	25,001	---	---	---	21,850	---	30,258	22,000
Total	4,015,073	3,955,086	59,987	102,180	(31,695)	25,001	---	10,013	---	66,523	---	193,862	137,000
Hayward													
Sewer	35,533	38,518	(2,985)	---	(9,380)	---	---	---	---	---	---	6,395	10,000
Water	23,149	21,372	1,777	---	1,777	---	---	---	---	---	---	---	---
Total	58,682	59,890	(1,208)	---	(7,603)	---	---	---	---	---	---	6,395	10,000
Hazel Run													
Water	9,712	5,615	4,097	---	574	---	---	---	---	4,545	---	3,523	900
Total	9,712	5,615	4,097	---	574	---	---	---	---	4,545	---	3,523	900
Hector													
Refuse	74,612	79,010	(4,398)	---	(4,398)	---	---	---	8,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	204,949	233,449	(28,500)	56,575	(12,349)	40,041	---	5,339	---	---	---	40,424	96,908
Water	145,823	187,470	(41,647)	1,987	(39,660)	---	---	---	---	---	---	---	---
Total	425,384	499,929	(74,545)	58,562	(56,407)	40,041	---	5,339	8,000	---	---	40,424	96,908
Henderson													
Refuse	68,430	66,393	2,037	5,551	7,608	---	---	---	7,700	---	---	---	---
Sewer Utility	69,630	113,301	(43,671)	452,968	408,504	---	---	452,530	44,600	1,538,423	1,832,855	793	---
Water Utility	118,972	139,105	(20,133)	518	(19,681)	---	---	---	80,600	1,298	28,782	66	---
Total	257,032	318,799	(61,747)	459,037	396,431	---	---	452,530	132,900	1,539,721	1,861,637	859	---
Hendricks													
Garbage[*]	39,589	37,479	2,110	(27)	2,083	---	---	---	---	---	---	---	---
Sewer	167,400	91,564	75,836	15,622	27,045	---	---	---	---	---	---	64,413	1,487,578
Water	101,371	71,354	30,017	5,740	35,757	---	---	---	---	---	---	---	---
Total	308,360	200,397	107,963	21,335	64,885	---	---	---	---	---	---	64,413	1,487,578
Hendrum													
Emergency	6,933	3,908	3,025	---	3,025	---	---	---	3,908	---	---	---	---
Garbage	18,793	9,397	9,396	---	9,396	---	---	---	---	---	---	---	---
Mosquito	3,847	2,834	1,013	---	1,013	---	---	---	---	---	---	---	---
Sewer	30,931	21,104	9,827	603	10,430	---	---	---	254	76,778	126,944	---	---
Storm Sewer	4,319	750	3,569	---	3,569	---	---	---	---	---	---	---	---
Utility Fees	3,963	3,967	(4)	---	(4)	---	---	---	89	---	---	---	---
Water	36,058	44,480	(8,422)	13,623	5,092	---	---	---	291	18,834	---	---	---
Total	104,844	86,440	18,404	14,226	32,521	---	---	---	4,542	95,612	126,944	---	---
Henning													
Ambulance	140,545	119,918	20,627	8,957	29,584	4,099	---	945	(6,500)	---	---	---	---
E.D.A. Country View Apartments	51,902	32,836	19,066	840	8,663	---	---	---	---	---	---	11,243	14,914
E.D.A. Willow Creek Senior Housing	461,963	385,561	76,402	69,896	(71,963)	---	---	---	---	---	2,290,327	217,419	60,000
Electric	623,937	624,173	(236)	19,164	18,928	---	---	---	78,571	27,473	---	---	---
Natural Gas	670,864	635,585	35,279	37,210	(30,065)	---	---	---	---	1,668	---	---	25,000
Sewer	93,011	105,740	(12,729)	---	(13,713)	---	---	---	---	25,936	---	---	30,645
Water	185,072	169,501	15,571	1,632	(35,261)	---	---	---	---	1,668	---	---	50,000
Total	2,227,294	2,073,314	153,980	137,699	(93,827)	4,099	---	945	72,071	56,745	2,290,327	---	180,559

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Henriette													
Sewer	16,788	20,151	(3,363)	--	(3,363)	--	--	754,327	--	677,256	--	--	--
Total	16,788	20,151	(3,363)	--	(3,363)	--	--	754,327	--	677,256	--	--	--
Herman													
Garbage[*]	38,414	38,451	(37)	--	(37)	--	--	--	--	--	--	--	--
Liquor	339,334	323,185	16,149	--	1,769	--	--	--	--	10,836	--	1,769	10,545
Mosquito Control	5,901	2,987	2,914	--	2,914	--	--	--	--	--	--	--	--
Recycle[*]	8,795	10,270	(1,475)	--	(1,475)	--	--	--	--	--	--	--	--
Sewer	69,009	96,188	(27,179)	--	49,457	--	--	--	5,000	--	--	49,087	10,000
Water	57,787	49,314	8,473	--	8,499	--	--	--	(5,000)	--	--	8,177	20,400
Total	519,240	520,395	(1,155)	--	59,725	--	--	--	--	10,836	--	59,033	40,945
Hermantown													
Sewage Disposal	639,377	759,754	(120,377)	140,708	20,331	--	--	--	29,850	38,328	--	--	--
Street Lighting	84,235	21,801	62,434	9,290	71,744	--	--	--	2,500	1,390	--	--	--
Water Utility	843,341	1,020,122	(176,781)	222,364	45,583	84,255	--	--	4,950	24,099	--	--	--
Total	1,566,973	1,801,677	(234,704)	372,362	137,658	84,255	--	--	37,300	63,817	--	--	--
Heron Lake													
Liquor	344,745	340,776	3,969	477	(889)	--	--	--	--	1,338	--	--	6,000
Sewer	85,617	69,763	15,854	1,165	17,019	--	--	--	35,520	--	--	--	--
Water	868,967	676,925	192,042	977,694	79,677	1,090,059	--	--	58,027	1,075,385	--	79,677	--
Total	1,299,329	1,087,464	211,865	979,336	85,012	1,061,819	--	--	93,547	1,076,723	--	79,677	6,000
Hewitt													
Sewer	12,933	20,453	(7,520)	70	(7,450)	--	--	--	--	--	--	--	--
Water	41,002	46,832	(5,830)	--	(5,830)	--	--	--	--	--	--	--	--
Total	53,935	67,285	(13,350)	70	(13,280)	--	--	--	--	--	--	--	--
Hibbing													
Garbage & Refuse Collection	2,425,608	2,364,081	61,527	1,796	63,323	--	--	--	--	250,975	--	--	--
H.E.D.A. Family Center	--	--	--	37,834	37,834	--	--	--	37,834	--	--	--	--
H.E.D.A. Student Housing	231,155	206,237	24,898	54,152	(45,467)	--	--	--	(45,467)	12,574	--	100,618	65,000
Memorial Building Concessions	7,014	3,912	3,102	4,978	8,080	--	--	--	--	--	--	--	--
P.U.C. - Electric	10,496,451	10,824,627	(328,176)	254,655	1,045,656	(1,119,177)	--	--	--	2,022,184	--	189,223	335,273
P.U.C. - Gas	7,018,870	7,121,989	(103,119)	170,285	70,406	(3,240)	--	--	--	770,693	--	70,406	--

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
P.U.C. - Steam	3,128,311	3,776,742	75,896	31,380	(603,915)	---	---	---	---	466,254	---	31,380	---
P.U.C. - Water	1,879,996	2,466,250	45,611	59,466	(600,109)	---	---	---	---	560,009	---	59,466	67,000
Sewer Operating & Maintenance	2,260,265	1,958,171	302,094	---	129,603	---	242,500	56,140	---	1,856,241	2,365,000	148,209	488,019
Total	27,447,670	28,722,029	645,207	1,503,916	(2,133,068)	---	242,500	56,140	(7,653)	5,938,930	2,365,000	599,302	955,292
Hill City													
Garbage	33,087	23,832	9,255	---	9,255	---	---	---	---	---	---	---	---
Sewer	160,820	51,989	108,831	2,267	111,098	2,267	---	72,600	---	---	---	---	---
Water	95,006	61,281	33,725	433	34,158	433	---	(36,591)	---	53,155	---	---	---
Total	288,913	137,102	151,811	2,700	154,511	2,700	---	---	36,009	53,155	---	---	---
Hills													
Apartment[2]1	---	---	---	---	---	---	---	---	(37,154)	---	---	---	---
Condominium[2]1	---	---	---	---	---	---	---	---	423	---	---	---	---
Garbage	50,591	41,871	8,720	---	8,720	---	---	---	---	---	---	---	---
Sewer	57,762	23,424	34,338	3,590	37,928	---	---	---	40,772	19,431	---	---	---
Water	98,504	95,539	2,965	---	2,943	---	---	---	---	16,079	---	22	400
Total	206,857	160,834	46,023	3,590	49,591	---	---	---	4,041	35,510	---	22	400
Hilltop													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Utility[3]	147,173	234,990	(87,817)	40,000	(47,817)	---	---	---	(40,000)	---	---	---	---
Total	147,173	234,990	(87,817)	40,000	(47,817)	---	---	---	(40,000)	---	---	---	---
Hinckley													
Liquor	1,836,298	1,623,997	212,301	18,123	194,739	---	---	---	162,099	1,028,777	1,079,696	35,685	---
Sewer	479,604	450,186	29,418	249	(15,106)	---	---	---	41,645	72,781	---	44,773	154,538
Water	492,665	226,409	266,256	272	186,943	---	---	---	41,645	268,461	---	79,585	173,000
Total	2,808,567	2,300,592	507,975	18,644	366,576	---	---	---	245,389	1,370,019	1,079,696	160,043	327,538
Hitterdal													
Liquor	366,142	347,826	18,316	---	18,316	---	---	---	---	---	---	---	---
Refuse	16,013	18,227	(2,214)	---	(2,214)	---	---	---	(2,082)	---	---	---	---
Sewer	26,657	15,755	10,902	874	1,526	---	---	---	(11,306)	---	---	10,250	6,700
Water	25,338	58,622	(33,284)	3,261	(32,865)	---	---	---	(6,115)	---	---	2,842	7,000
Total	434,150	440,430	(6,280)	4,135	(15,237)	---	---	---	(19,503)	---	---	13,092	13,700

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Hoffman													
Ambulance	59,951	40,241	19,710	400	20,110	---	---	---	---	---	---	---	---
Garbage	111,301	91,733	19,568	---	19,568	---	---	---	---	---	---	---	---
Sewer	155,755	125,346	30,409	3,073	(42,112)	---	---	31,728	---	---	---	75,594	31,578
Water	126,910	103,279	23,631	3,109	15,706	---	---	---	---	---	---	11,034	37,461
Total	453,917	360,599	93,318	6,582	13,272	---	---	31,728	---	---	---	86,628	69,039
Hokah													
Sanitation	21,814	17,820	3,994	---	3,994	---	---	---	---	---	---	---	---
Sewer	126,196	60,607	65,589	---	65,589	---	---	---	---	---	---	---	---
Water	48,204	40,419	7,785	2,212	9,997	---	---	---	---	---	---	---	---
Total	196,214	118,846	77,368	2,212	79,580	---	---	---	---	---	---	---	---
Holdingford													
Liquor	321,326	329,749	(8,423)	16,573	8,150	---	---	---	---	---	---	---	---
Refuse[*]	55,696	54,475	1,221	7	1,228	---	---	---	---	---	---	---	---
Sewer	119,084	191,066	(71,982)	2,907	(69,075)	---	---	35,000	---	---	---	---	---
Water	128,419	72,782	55,637	4,936	60,573	---	---	15,000	---	---	---	---	---
Total	624,525	648,072	(23,547)	24,423	876	---	---	50,000	---	---	---	---	---
Holland													
Garbage	6,897	3,902	2,995	---	2,995	---	---	---	---	---	---	---	---
Sewer	12,796	12,289	507	2,247	2,754	---	---	(9,000)	---	---	---	---	---
Water	17,864	24,659	(6,795)	1,440	(5,355)	---	---	---	---	---	---	---	---
Total	37,557	40,850	(3,293)	3,687	394	---	---	(9,000)	---	---	---	---	---
Hollandale													
Garbage	4,074	8,958	(4,884)	---	(4,884)	---	---	---	---	---	---	---	---
Sewer	21,101	20,912	189	1,499	1,688	---	---	---	---	---	---	---	---
Water	29,302	36,796	(7,494)	1,181	(10,939)	---	---	---	---	---	---	4,626	10,000
Total	54,477	66,666	(12,189)	2,680	(14,135)	---	---	---	---	---	---	4,626	10,000
Holloway													
Garbage	11,747	11,332	415	4,848	5,263	4,848	---	---	---	---	---	---	---
Sewer	7,568	3,697	3,871	24,120	27,991	24,120	---	---	---	---	---	---	---
Water	15,973	32,942	(16,969)	118,663	85,832	46,042	72,621	---	---	191,055	580,000	15,862	248,000
Total	35,288	47,971	(12,683)	147,631	119,086	75,010	72,621	---	---	191,055	580,000	15,862	248,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Holt														
Water	758	628	130	---	---	130	---	---	---	---	---	---	---	---
Total	758	628	130	---	---	130	---	---	---	---	---	---	---	---
Hopkins														
H.R.A. - Housing Authority	256,104	460,916	(204,812)	277,206	23,028	49,366	---	277,206	---	---	276,952	---	---	---
Pavillion/Ice Arena	459,003	385,062	73,941	3,650	---	77,591	---	---	---	---	---	---	---	---
Refuse	692,222	732,239	(40,017)	36,911	---	(3,106)	---	---	---	25,000	52,681	---	---	---
Sewer	1,427,675	1,784,001	(356,326)	11,207	---	(345,119)	---	---	---	50,000	212,079	---	---	---
Storm Sewer	724,778	310,159	414,619	40,171	106,320	348,470	---	---	---	25,000	482,104	---	106,320	350,000
Water	1,133,248	1,173,033	(39,785)	17,951	67,727	(89,561)	---	---	---	45,000	399,137	---	67,727	125,000
Total	4,693,030	4,845,410	(152,380)	387,096	197,075	37,641	---	277,206	---	145,000	1,422,953	---	174,047	475,000
Houston														
Liquor Store	111,651	143,841	(32,190)	15,122	---	(17,068)	---	---	---	79,447	---	---	---	---
Sewer	114,207	102,752	11,455	413	9,077	2,791	---	---	---	---	185,000	185,000	---	---
Water	79,423	57,824	21,599	---	9,077	12,522	---	---	---	---	---	---	---	---
Total	305,281	304,417	864	15,535	18,154	(1,755)	---	---	---	79,447	185,000	185,000	---	---
Howard Lake														
Liquor	820,353	870,940	(50,607)	2,657	17,459	(65,409)	---	---	---	---	---	---	15,400	45,327
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	950,378	466,769	483,609	134,423	245,565	372,467	---	---	---	228,392	1,341,633	1,565,000	214,426	199,671
Total	1,770,731	1,337,729	433,002	137,080	263,024	307,058	---	---	---	228,392	1,341,633	1,565,000	229,826	244,998
Hoyt Lakes														
Sanitation	213,708	196,546	17,162	---	---	17,162	---	---	---	(1,956)	18,659	---	---	---
Sewer	206,755	224,588	(17,833)	---	---	(17,833)	---	---	---	(18,967)	9,457	---	---	---
Water	339,278	336,360	2,918	20,933	---	23,851	---	---	---	---	---	---	---	---
Total	759,741	757,494	2,247	20,933	---	23,180	---	---	---	(20,923)	28,116	---	---	---
Hugo														
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	1,743,959	1,495,705	248,254	2,361,149	104,335	2,505,068	140,036	---	9,734	(332,842)	1,189,762	---	102,877	175,000
Total	1,743,959	1,495,705	248,254	2,361,149	104,335	2,505,068	140,036	---	9,734	(332,842)	1,189,762	---	102,877	175,000
Hutchinson														
Composting[1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007**

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Gas[9]	---	---	---	---	---	---	---	---	---	---	---	---	---
Housing & Redevelopment Authority	786,385	687,284	99,101	54,624	153,725	---	280,158	152,995	---	22,920	---	---	---
Hutchinson Area Health Care[11]	59,727,792	58,800,859	926,933	863,873	1,023,291	---	---	---	---	5,304,103	---	767,515	1,412,020
Liquor	4,542,942	4,230,618	312,324	8,356	264,364	---	---	---	321,500	---	---	56,316	---
Nursing Home[11]	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission[9]	45,850,292	40,922,447	4,927,845	1,179,818	4,850,568	---	---	---	---	3,234,380	---	1,138,078	995,000
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	492,232	285,996	206,236	26,901	233,137	---	---	---	---	134,372	---	---	---
Water, Sewer, Refuse, & Composting[1]	6,860,427	7,761,305	(900,878)	592,518	1,268,367	197	---	---	---	10,856,263	10,065,796	769,997	1,161,023
Total	118,360,070	112,688,509	5,571,561	2,648,813	4,948,358	197	280,158	152,995	321,500	19,552,038	10,065,796	2,731,906	3,568,043
Ihlen													
Community Center	7,846	7,963	(117)	4,558	(6,637)	---	---	---	---	---	---	7,394	2,256
Garbage	5,141	5,652	(511)	---	(511)	---	---	---	---	---	---	---	---
Sewer	16,287	14,093	2,194	---	(4,702)	---	---	---	---	---	---	175	3,273
Water	10,746	10,096	650	1,898	2,131	---	---	---	---	---	---	---	---
Total	40,020	37,804	2,216	6,456	(9,719)	---	---	---	---	---	---	7,569	5,529
Independence													
Sanitary Sewer	121,862	203,909	(82,047)	1,579	10,549	---	---	---	---	93,717	---	10,699	---
Total	121,862	203,909	(82,047)	1,579	(91,017)	---	---	---	---	93,717	---	10,699	---
International Falls													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	2,058,089	1,998,463	59,626	330,924	390,550	53,619	---	7,815	480,532	295,306	---	---	---
Total	2,058,089	1,998,463	59,626	330,924	390,550	53,619	---	7,815	480,532	295,306	---	---	---
Inver Grove Heights													
Golf Course	1,579,503	1,665,739	(86,236)	1,801	(222,607)	---	---	---	88,200	24,055	---	138,172	455,385
Sewer	2,512,190	2,265,611	246,579	183,783	430,362	---	---	---	189,882	9,585	---	---	---
Water	2,963,389	2,152,288	811,101	384,493	1,192,444	---	---	---	1,079,707	72,860	---	3,150	---
Total	7,055,082	6,083,638	971,444	570,077	1,400,199	---	---	---	1,357,789	106,500	---	141,322	455,385
Iona													
Sewer	33,630	35,946	(2,316)	1,223	(1,093)	---	---	---	31,038	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	34,234	45,259	1,480	---	(9,545)	---	---	---	29,508	---	---	---	---
Total	67,864	81,205	2,703	---	(10,638)	---	---	---	60,546	---	---	---	---
Iron Junction													
Sewer Enterprise	9,824	3,426	6,398	---	6,398	---	---	---	---	155	---	---	---
Water Enterprise	3,751	4,270	(519)	---	(519)	---	---	---	---	988	---	---	---
Total	13,575	7,696	5,879	---	5,879	---	---	---	---	1,123	---	---	---
Ironton													
Sanitation[0]	47,832	43,066	4,766	674	5,440	---	---	---	---	---	---	---	---
Sewer[0]	67,654	64,955	2,699	890	3,589	---	---	---	---	---	---	---	---
Water	77,649	111,419	(33,770)	28,047	(9,505)	---	---	---	---	---	---	3,782	20,000
Total	193,135	219,440	(26,305)	29,611	(476)	---	---	---	---	---	---	3,782	20,000
Isanti													
Liquor	1,975,523	1,817,501	158,022	39,870	76,113	---	---	---	197,135	---	---	---	---
Sewer	679,817	593,685	86,132	455,423	449,595	---	---	---	687,766	97,420	---	95,718	237,087
Water	582,021	381,207	200,814	257,979	450,963	---	---	---	410,440	850,855	808,807	---	---
Total	3,237,361	2,792,393	444,968	753,272	976,671	---	---	---	1,295,341	948,275	808,807	95,718	237,087
Isle													
Liquor	927,917	985,628	(57,711)	---	(59,143)	---	---	---	---	---	---	1,432	6,170
Sewer	356,037	248,322	107,715	17,911	(53,017)	---	---	---	---	---	178,643	---	14,000
Water	127,730	118,710	9,020	7,039	16,059	---	---	---	---	---	---	---	---
Total	1,411,684	1,352,660	59,024	24,950	(96,101)	---	---	---	---	---	178,643	1,432	20,170
Ivanhoe													
E.D.A. Housing	101,798	67,454	34,344	48	(10,176)	---	---	---	---	---	---	44,568	15,950
Liquor	384,305	375,447	8,858	---	8,437	---	---	---	1,000	3,264	---	421	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility[1]	202,973	160,293	42,680	5,700	30,190	---	---	---	---	---	---	18,190	35,792
Total	689,076	603,194	85,882	5,748	28,451	---	---	---	1,000	3,264	---	63,179	51,742
Jackson													
Airport	73,084	135,095	(62,011)	414,397	352,386	---	358,903	53,706	---	485,033	---	---	13,829
Ambulance Service	278,116	203,520	74,596	62,626	137,222	---	---	---	---	117,433	---	---	---
Concrete Sales	26,774	60,084	(33,310)	1,812	(31,498)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Electric	3,339,946	2,746,589	593,357	317,884	195,335	---	---	---	323,464	2,983,094	---	127,673	---
Liquor	797,989	763,296	34,693	10,646	---	---	---	366	30,000	10,491	---	---	---
Municipal Hospital	143,515	168,805	(25,290)	55,903	9,411	---	---	---	---	51,755	---	10,873	457,073
Sewer	461,112	321,516	139,596	7,783	16,050	---	---	228	79,843	208,933	---	17,519	69,500
Television Service	488,552	493,516	(4,964)	11,652	---	---	---	361	30,000	---	---	---	---
Water	415,843	372,066	43,777	29,847	3,378	---	---	366	109,802	422,740	---	3,605	10,500
Total	6,024,931	5,264,487	760,444	912,550	224,174	---	358,903	55,027	573,109	4,279,479	---	159,670	550,902
Janesville													
Golf Course	219,400	322,005	(102,605)	24,863	25,077	---	---	---	(33,349)	8,255	---	21,721	39,725
Housing & Redevelopment Authority[29]	168,024	233,483	(65,459)	22,943	---	---	79,045	---	---	35,999	---	---	---
Light & Power	1,539,438	1,535,456	4,002	32,320	17,561	---	---	---	25,000	81,838	---	16,816	45,000
Nursing Home	2,325,568	2,261,781	63,787	22,467	---	---	---	---	---	49,295	---	---	---
Recycling	240	(1,455)	1,695	---	---	---	---	---	---	---	---	---	---
Sewage Collection	179,811	293,299	(113,488)	6,212	34,659	---	---	---	25,271	---	---	31,106	74,583
Waterworks	197,835	181,804	16,031	81,427	23,944	---	---	---	39,951	19,949	---	23,715	75,870
Total	4,630,336	4,826,373	(196,037)	190,232	101,241	---	79,045	---	56,873	195,336	---	93,358	235,178
Jasper													
E.D.A. Housing	57,024	31,938	25,086	1,053	28,311	---	---	---	---	---	---	28,311	11,076
Garbage	33,412	35,543	(2,131)	---	24	---	---	---	---	---	---	24	---
Sewer	72,075	51,023	21,052	8,005	10,403	---	---	---	---	---	---	10,403	39,002
Sunrise Village	353,527	381,166	(27,639)	4,919	7,945	---	---	---	---	4,751	---	7,945	20,855
Water	100,238	90,485	9,753	2,125	17,050	---	---	---	---	---	---	17,050	12,000
Total	616,276	590,155	26,121	16,102	63,733	---	---	---	---	4,751	---	63,733	82,933
Jeffers													
Sewer	15,748	16,444	(696)	62	(634)	---	---	---	---	9,074	---	---	---
Water	24,744	31,650	(6,906)	647	(6,259)	---	---	---	---	16,010	---	---	---
Total	40,492	48,094	(7,602)	709	(6,893)	---	---	---	---	25,084	---	---	---
Johnson													
Water	1,590	2,405	(815)	---	(815)	---	---	---	(2,000)	---	---	---	---
Total	1,590	2,405	(815)	---	(815)	---	---	---	(2,000)	---	---	---	---
Jordan													
Sewer Utility	679,574	868,857	(189,283)	252,832	170,257	---	---	---	48,897	40,649	268,599	170,560	467,654

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer Utility	77,509	120,872	117,821	62,053	12,405	---	---	---	96,108	77,494	810,771	51,866	89,818
Water Utility	843,988	589,477	369,586	215,064	409,033	---	---	---	53,606	544,946	7,485,951	112,445	291,234
Total	1,601,071	1,579,206	21,865	447,374	314,730	---	---	---	198,611	663,089	8,565,321	334,871	848,706
Kandiyohi													
Electric	243,491	204,869	38,622	1,924	27,824	---	---	---	---	---	---	12,722	20,000
Sewer	50,641	59,596	(8,955)	---	(8,955)	---	---	---	---	---	---	---	---
Water	35,773	25,856	9,917	---	9,917	---	---	---	---	---	---	---	---
Total	329,905	290,321	39,584	1,924	28,786	---	---	---	---	---	---	12,722	20,000
Karlstad													
Sewer Enterprise	44,400	35,322	9,078	2,341	11,419	---	---	---	---	---	---	---	---
Water Enterprise	66,797	45,813	20,984	3,417	24,401	---	---	20,000	---	45,531	---	---	---
Total	111,197	81,135	30,062	5,758	35,820	---	---	20,000	---	45,531	---	---	---
Kasota													
Electric[17]	306,563	398,914	(92,351)	10,256	(82,095)	---	---	---	140,000	14,077	---	---	---
Refuse[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	102,637	128,680	(26,043)	5,165	(20,878)	---	---	---	30,000	406	---	---	---
Water	49,002	40,274	8,728	3,902	12,630	---	---	---	95,000	409	---	---	---
Total	458,202	567,868	(109,666)	19,323	(90,343)	---	---	265,000	---	14,892	---	---	---
Kasson													
Cemetery[*]	19,636	28,478	(8,842)	18,211	9,369	---	---	---	---	---	---	---	---
Electric	2,763,914	2,886,911	(122,997)	63,366	(66,753)	---	2,039	427	32,000	67,634	---	2,621	---
Liquor	977,770	935,838	41,932	8,383	50,250	---	---	---	16,500	10,486	---	---	---
Storm Water	142,482	130,646	11,836	2,218	14,054	---	---	116	---	---	---	---	---
Wastewater Treatment	944,891	953,626	(8,735)	72,102	(148,073)	---	13,299	2,783	27,481	1,000	---	210,631	396,200
Water	453,568	469,053	(15,485)	124,665	61,979	---	1,436	300	30,708	439,095	203,155	45,297	63,800
Total	5,302,261	5,404,552	(102,291)	288,945	(79,174)	---	17,326	3,626	106,689	518,215	203,155	258,549	460,000
Keeewatin													
Public Utilities[30]	903,504	808,770	94,734	8,824	81,905	---	---	---	---	---	---	21,653	---
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	903,504	808,770	94,734	8,824	81,905	---	---	---	---	---	---	21,653	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Kelliher													
Liquor Store	380,383	375,594	4,789	331	5,120	---	---	---	---	20,962	---	---	---
Sewer	28,535	26,535	2,000	705	2,705	---	---	27,994	---	1,764	---	---	---
Water	33,789	39,157	(5,368)	2,090	(3,278)	---	---	(27,994)	---	---	---	---	---
Total	442,707	441,286	1,421	3,126	4,547	---	---	---	---	22,726	---	---	---
Kellogg													
Liquor	132,732	169,217	(36,485)	11,469	(25,016)	---	---	---	---	10,628	---	---	---
Sewer	19,525	70,083	(50,558)	2,475	(48,083)	---	---	---	---	---	---	---	---
Water	46,686	49,794	(3,108)	4,824	1,716	---	---	---	---	---	---	---	---
Total	198,943	289,094	(90,151)	18,768	(71,383)	---	---	---	---	10,628	---	---	---
Kennedy													
Sewer	21,408	26,846	(5,438)	---	(5,438)	---	---	(5,000)	---	---	---	---	---
Water	53,656	37,989	15,667	2,987	14,679	---	---	5,000	---	---	---	---	---
Total	75,064	64,835	10,229	2,987	9,241	---	---	---	---	---	---	---	---
Kenneth													
Sewer[0]	11,657	11,640	17	---	17	---	---	---	---	---	---	---	---
Water[0]	4,524	3,923	601	---	601	---	---	---	---	---	---	---	---
Total	16,181	15,563	618	---	618	---	---	---	---	---	---	---	---
Kensington													
Water	47,361	30,250	17,111	---	8,036	---	---	---	---	---	---	9,075	10,000
Total	47,361	30,250	17,111	---	8,036	---	---	---	---	---	---	9,075	10,000
Kent													
Refuse	6,948	6,948	---	---	---	---	---	---	---	---	---	---	---
Water	4,432	6,888	(2,456)	224,645	222,189	---	222,286	---	---	310,520	195,000	---	---
Total	11,380	13,836	(2,456)	224,645	222,189	---	222,286	---	---	310,520	195,000	---	---
Kenyon													
Electric	2,216,514	1,812,378	404,136	118,980	457,820	---	---	520	71,174	201,682	---	65,296	200,000
Liquor Store	531,306	581,581	(50,275)	45,191	(5,084)	---	---	---	---	16,482	---	---	---
Sewer	297,670	229,142	68,528	35,672	87,155	---	---	---	---	---	---	---	110,000
Storm Sewer	23,679	30,923	(7,244)	14,739	7,495	---	---	---	35,138	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	215,312	147,784	67,528	4,607	95,676	---	---	289	---	30,835	---	3,467	9,000
Total	3,284,481	2,801,808	482,673	86,948	643,062	---	---	809	106,312	2,48,999	---	85,808	319,000
Kerkhoven													
Garbage	61,339	61,143	196	7,743	7,939	---	---	---	---	---	---	---	---
Sewer	76,031	38,082	37,949	1,073	26,869	---	---	---	21,375	12,153	---	6,375	15,000
Water	95,283	25,225	70,058	9,231	(13,615)	---	---	---	68,521	92,904	---	28,521	40,000
Total	232,653	124,450	108,203	18,047	21,193	---	---	---	89,896	105,057	---	34,896	55,000
Kettle River													
Sewer	35,532	25,181	10,351	---	3,831	---	---	---	2,448	---	---	5,520	8,000
Water	42,465	51,362	(8,897)	11	(8,886)	---	---	---	15,997	---	---	---	---
Total	77,997	76,543	1,454	11	(5,055)	---	---	---	18,445	---	---	5,520	8,000
Kiester													
Grocery Store	875,262	919,830	(44,568)	12,066	(54,456)	8,936	---	1,798	(25,000)	---	---	11,948	---
Liquor	161,478	157,706	3,772	---	3,772	---	---	---	---	---	---	---	---
Sewer	44,349	26,676	17,673	521	18,194	---	---	---	---	---	---	---	---
Water	47,244	34,205	13,039	1,141	8,594	---	---	---	---	---	---	5,586	10,000
Total	1,128,333	1,138,417	(10,084)	13,728	(23,896)	8,936	---	1,798	(25,000)	---	---	17,534	10,000
Kilkenny													
Refuse & Recycling	9,677	7,147	2,530	---	2,530	---	---	---	---	---	---	---	---
Sewer Utility	19,913	6,829	13,084	3,497	16,581	---	---	---	(46,777)	---	---	---	---
Water Utility	22,013	8,626	13,387	7,479	9,684	7,479	---	---	(175,657)	142,880	---	11,182	17,080
Total	51,603	22,602	29,001	10,976	28,795	7,479	---	---	(222,434)	142,880	---	11,182	17,080
Kimball													
Sewer	106,478	89,420	17,058	42,722	36,753	18,420	---	---	3,000	657,053	---	23,027	17,000
Water	124,850	80,513	44,337	14,436	58,773	---	---	---	6,000	444,998	---	---	---
Total	231,328	169,933	61,395	57,158	95,526	18,420	---	---	9,000	1,102,051	---	23,027	17,000
Kinney													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	21,766	25,386	(3,620)	---	(3,620)	---	---	---	---	13,803	---	---	---
Total	21,766	25,386	(3,620)	---	(3,620)	---	---	---	---	13,803	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
La Crescent													
Arena	189,635	252,592	10,000	28,786	(81,743)	---	---	---	(10,000)	---	---	24,013	40,000
Golf Course	337,371	400,282	15,000	22,337	(70,248)	---	3,634	(15,000)	---	36,757	---	22,622	403,066
License Bureau	84,270	61,207	5,070	---	28,133	---	---	---	---	---	---	---	---
Sewer	468,693	541,944	611,563	817,467	(279,155)	---	6,221	784,006	1,092,715	1,945,000	---	---	---
Solid Waste	213,314	209,985	3,329	---	5,672	---	---	---	---	---	---	---	---
Water	635,201	456,218	178,983	177,154	725,608	---	1,393	---	---	2,207,481	---	124,604	60,000
Total	1,928,484	1,922,228	6,256	1,045,744	328,267	---	11,248	759,006	3,336,953	1,945,000	---	171,239	503,066
La Prairie													
Sewer	64,476	31,846	---	---	32,630	---	---	---	---	---	---	---	---
Water	54,414	44,685	---	---	9,729	---	---	---	---	---	---	---	---
Total	118,890	76,531	---	---	42,359	---	---	---	---	---	---	---	---
La Salle													
Waste Water[20]	---	12	80,603	---	80,591	---	---	(1,200)	87,904	---	---	---	---
Water	11,077	12,564	103	---	(1,384)	---	---	(1,000)	---	---	---	---	---
Total	11,077	12,576	(1,499)	---	79,207	---	---	(2,200)	87,904	---	---	---	---
Lafayette													
Sewer	80,004	91,596	(11,592)	---	(9,394)	---	---	---	---	---	---	---	---
Water	76,668	128,601	(51,933)	325	(51,608)	---	---	---	---	---	---	---	---
Total	156,672	220,197	(63,525)	2,523	(61,002)	---	---	---	---	---	---	---	---
Lake Benton													
Liquor	256,964	246,169	10,795	1,266	12,061	---	---	---	22,789	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility[1]	188,564	194,342	(5,778)	6,536	(55,364)	68,635	11,004	(7,000)	19,026	---	---	52,097	35,908
Total	445,528	440,511	5,017	7,802	(43,303)	68,635	11,004	(7,000)	41,815	---	---	52,097	35,908
Lake Bronson													
Sewer Enterprise	11,181	8,995	2,186	---	2,186	---	---	2,186	---	---	---	---	---
Water Enterprise	48,453	27,855	20,598	---	20,598	---	---	20,598	---	---	---	---	---
Total	59,634	36,850	22,784	---	22,784	---	---	22,784	---	---	---	---	---
Lake City													
Electric	10,036,360	9,808,704	227,656	218,459	66,378	---	---	155,000	257,536	---	---	43,572	162,600

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise Garbage[*]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Gas	288,808	275,313	13,495	28,741	42,236	---	---	---	---	---	---	---	---
Marina	54,388	69,445	(15,057)	---	(26,637)	---	---	---	---	---	---	---	---
Sewer	1,647,890	695,472	952,418	51,528	736,125	---	---	13,600	1,886,629	---	---	40,306	78,900
Storm Water	1,273,917	759,685	514,232	126,284	435,586	---	---	(75,000)	137,234	---	---	204,930	401,980
Water	84,052	13,983	70,069	68,782	138,851	---	---	---	51,273	---	---	---	---
Total	13,994,157	12,082,062	1,912,095	584,874	1,946,260	---	---	281,000	2,354,133	---	---	288,808	643,480
Lake Crystal													
Electric	1,955,676	1,936,438	19,238	82,313	(28,721)	---	---	---	139,188	---	---	130,272	448,725
Rec Center	---	2,062	(2,062)	133,262	39,080	---	---	---	---	---	---	92,120	35,000
Sewer	342,235	280,840	61,395	60,111	74,402	---	---	---	392,270	---	---	47,104	70,000
Water	890,078	276,481	613,597	49,710	473,060	---	---	---	19,231	---	---	187,138	168,500
Total	3,187,989	2,495,821	692,168	325,396	557,821	---	---	---	550,689	---	---	456,634	722,225
Lake Elmo													
Sewer	29,456	117,033	(87,577)	72,662	(14,915)	---	---	---	---	---	---	---	---
Storm Sewer	138,092	78,223	59,869	---	54,569	---	---	---	---	---	---	---	---
Water	443,148	437,932	5,216	333,342	127,076	---	---	---	1,355,298	---	---	211,482	205,000
Total	610,696	633,188	(22,492)	406,004	166,730	---	---	---	1,355,298	---	---	211,482	205,000
Lake Henry													
Sewer	7,060	7,208	(148)	5,884	5,680	5,884	---	---	---	---	---	---	---
Total	7,060	7,208	(148)	5,884	5,680	5,884	---	---	---	---	---	---	---
Lake Lillian													
Sewer	38,632	27,502	11,130	1,464	12,594	---	---	---	224,208	---	---	---	---
Water	58,443	32,350	26,093	1,919	26,418	---	443,203	---	960,318	---	---	1,594	6,400
Total	97,075	59,852	37,223	3,383	39,012	---	443,203	---	1,184,526	---	---	1,594	6,400
Lake Park													
E.D.A.	86,516	87,965	(1,449)	1,963	514	---	---	---	---	---	---	---	---
Electric	589,812	538,308	51,504	10,033	61,537	---	---	---	1,027	---	---	---	---
Gas	426,467	423,333	3,134	20,179	23,313	---	---	---	6,313	---	---	---	---
Liquor	633,099	624,530	8,569	7,057	15,626	---	---	20,000	10,848	---	---	---	---
Sewer	128,096	106,004	22,092	3,578	18,066	---	---	---	13,315	---	---	7,604	19,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	139,353	127,132	12,221	2,122	23,284	(8,941)	---	---	(20,000)	1,000	---	23,284	37,000
Total	2,003,343	1,907,272	96,071	44,932	30,888	110,115	---	---	---	32,503	---	30,888	56,000
Lake Shore													
Sewer	97,291	198,504	(101,213)	5,584	26,654	(122,283)	---	---	---	20,000	---	26,413	89,081
Total	97,291	198,504	(101,213)	5,584	26,654	(122,283)	---	---	---	20,000	---	26,413	89,081
Lake Wilson													
Apartment	15,799	21,640	(5,841)	5	869	(6,705)	---	---	16,621	---	---	748	---
Liquor Store	206,784	217,782	(10,998)	5,033	142	(6,107)	---	---	---	24,115	---	---	---
Refuse[]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[]	33,066	73,339	(40,273)	53,458	13,487	(302)	---	---	22,188	3,445	---	---	---
Total	255,649	312,761	(57,112)	58,496	14,498	(13,114)	---	---	38,809	27,560	---	748	---
Lakefield													
Ambulance	111,274	96,063	15,211	22,252	---	37,463	---	---	(34,978)	32,213	---	---	---
Cable T.V.[10]	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	294,506	294,669	(163)	7,546	---	7,383	---	---	(29)	---	---	---	---
Municipal Utilities (Electric, Water, & Cable T.V.)[4][10]	1,717,840	1,414,819	303,021	66,550	100,268	269,303	---	---	13,549	8,097	---	100,268	131,281
Nursing Home & Assisted Living	3,037,750	3,138,157	(100,407)	26,592	139,053	(212,868)	---	---	1,096,837	31,921	---	139,053	2,256,502
Sewer	272,718	299,852	(27,134)	77,578	20,017	30,427	---	---	---	27,922	---	20,017	55,823
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	5,434,088	5,243,560	190,528	200,518	259,338	131,708	---	---	1,075,379	100,153	---	259,338	2,443,606
Lakeland													
Building Inspection	41,117	27,787	13,330	2,880	5,995	10,215	---	---	5,150	---	---	---	---
Water	267,241	243,602	23,639	18,340	---	41,979	---	---	(5,150)	---	---	---	---
Total	308,358	271,389	36,969	21,220	5,995	52,194	---	---	---	---	---	---	---
Lakeville													
Liquor Store	13,022,120	11,710,724	1,311,396	947,491	161,716	2,097,171	---	3,762	433,276	2,561,392	3,955,000	161,716	135,000
Sewer	3,386,492	4,240,338	(853,846)	725,977	---	(127,869)	---	1,632	125,927	104,079	---	---	---
Water	3,167,319	3,801,939	(634,620)	1,559,095	---	924,475	---	1,632	128,186	156,118	---	---	---
Total	19,575,931	19,753,001	(177,070)	3,232,563	161,716	2,893,777	---	7,026	687,389	2,621,589	3,955,000	161,716	135,000
Lamberton													
E.D.A. Housing	26,400	6,133	20,267	719	8,773	12,213	---	---	(5,000)	---	---	---	8,773

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Refuse	19,314	16,038	3,276	979	4,255	---	---	---	---	---	---	---	---
Sanitary Sewer	124,756	31,730	93,026	3,502	37,665	---	---	(6,583)	---	8,628	---	58,863	15,000
Valley View Manor	3,293,455	3,239,923	53,532	30,459	83,991	---	---	(124,000)	---	40,180	---	131,943	85,000
Water	74,930	47,171	27,759	5,209	32,968	---	---	10,000	---	---	---	---	---
Total	3,538,855	3,340,995	197,860	40,868	171,092	---	---	(125,583)	---	48,808	---	199,579	100,000
Lancaster													
Liquor	195,553	208,582	(13,029)	488	(12,541)	---	---	(15,000)	---	---	---	---	---
Sewer	20,882	25,974	(5,092)	2,123	(2,969)	---	---	---	---	---	---	---	---
Water	48,584	34,132	14,452	509	14,961	---	---	35,000	---	---	---	---	---
Total	265,019	268,688	(3,669)	3,120	(549)	---	---	20,000	---	---	---	---	---
Landfall													
Sewer	110,363	47,306	63,057	---	(2,834)	---	---	---	---	---	---	9,700	56,191
Water	54,893	62,902	(8,009)	---	(8,009)	---	---	---	---	---	---	---	---
Total	165,256	110,208	55,048	---	(10,843)	---	---	---	---	---	---	9,700	56,191
Lanesboro													
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities Commission[30]	1,029,831	675,453	354,378	22,405	300,565	---	---	12,000	---	---	---	76,218	104,020
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,029,831	675,453	354,378	22,405	300,565	---	---	12,000	---	---	---	76,218	104,020
Laporte													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	99,769	165,983	(66,214)	161,523	58,209	---	161,313	---	---	160,900	---	37,100	10,000
Total	99,769	165,983	(66,214)	161,523	58,209	---	161,313	---	---	160,900	---	37,100	10,000
Lauderdale													
Sewer	225,662	231,372	(5,710)	12,666	6,956	---	---	235,195	---	---	---	---	---
Total	225,662	231,372	(5,710)	12,666	6,956	---	---	235,195	---	---	---	---	---
Le Center													
Liquor	879,972	808,629	71,343	5,091	76,434	---	---	75,000	---	---	---	---	---
Refuse	79,104	72,198	6,906	476	7,382	---	---	---	---	---	---	---	---
Sewer	639,906	216,766	423,140	---	334,437	---	---	---	---	32,038	---	88,703	382,148

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	427,603	123,118	304,485	105,968	198,517	---	---	---	---	2,531,449	2,621,336	105,968	50,600
Total	2,026,585	1,220,711	805,874	5567	616,770	---	---	75,000	---	2,563,487	2,621,336	194,671	432,748
Le Sueur													
Electric	8,993,937	8,472,043	521,894	69,247	542,885	---	---	325,000	---	776,465	---	39,864	110,000
Sewer	1,072,496	863,892	208,604	60,554	1,001,714	---	649,516	---	---	6,858,589	6,424,437	57,897	80,000
Sewer Pre-Treatment	122,366	73,073	49,293	---	30,443	---	---	---	---	---	---	16,265	100,000
Water	866,044	711,644	154,400	144,533	155,575	---	---	---	---	441,213	---	137,280	315,000
Total	11,054,843	10,120,652	934,191	1,089,610	1,730,617	---	649,516	325,000	---	8,076,267	6,424,437	251,306	605,000
Leroy													
E.D.A.[25]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	96,393	115,911	(19,518)	2,337	(21,013)	---	---	---	---	---	---	3,832	2,604
Water	108,465	96,506	11,959	5,604	10,995	---	---	---	---	---	---	6,568	4,464
Wildwood Grove	545,231	537,609	7,622	78,626	(37,038)	66,274	---	10,837	(22,556)	---	---	123,286	105,000
Total	750,089	750,026	63	86,567	(47,056)	66,274	---	10,837	(22,556)	---	---	133,686	112,068
Lester Prairie													
Sewer	423,745	180,393	243,352	19,042	262,394	---	---	---	---	2,014,352	1,816,840	---	---
Water	241,385	66,942	174,443	21,465	185,213	---	---	---	---	94,396	---	10,695	40,000
Total	665,130	247,335	417,795	40,507	447,607	---	---	---	---	2,108,748	1,816,840	10,695	40,000
Lewisston													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Fund[3]	517,123	571,281	(54,158)	2,609	(192,140)	---	---	(98,020)	---	4,029	---	140,591	138,000
Total	517,123	571,281	(54,158)	2,609	(192,140)	---	---	(98,020)	---	4,029	---	140,591	138,000
Lewisville													
Liquor	188,570	206,918	(18,348)	7,536	(10,812)	---	---	---	---	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer[1]	85,251	119,588	(34,337)	284,308	228,492	---	9,744	---	---	---	---	21,479	5,000
Total	273,821	326,506	(52,085)	291,844	217,680	---	9,744	---	---	---	---	21,479	5,000
Lexington													
Liquor	2,546,744	2,490,367	56,377	11,149	36,409	---	---	---	---	---	---	---	---
Lovell Building	187,115	198,742	(11,627)	5,299	(6,328)	---	---	---	---	---	---	---	---
Sewer	254,060	143,966	110,094	50,247	160,341	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	142,015	89,579	52,436	14,327	66,763	---	---	---	---	---	---	---	---
Total	3,129,934	2,922,654	207,280	31,117	257,185	---	---	---	80,000	---	---	---	---
Lilydale													
Sewer	78,075	82,095	(4,020)	2,441	(1,579)	---	---	---	---	---	---	---	---
Total	78,075	82,095	(4,020)	2,441	(1,579)	---	---	---	---	---	---	---	---
Lindstrom													
Liquor	2,080,436	2,038,181	42,255	36,285	78,540	---	---	---	125,177	---	---	---	---
Sewer	566,117	641,996	(75,879)	173,471	97,592	---	---	---	99,100	---	---	---	---
Water	466,525	311,674	154,851	186,146	325,205	---	---	---	195,917	---	---	15,792	65,000
Total	3,113,078	2,991,851	121,227	395,902	501,337	---	---	---	420,194	---	---	15,792	65,000
Lino Lakes													
Sewer	1,446,112	867,752	578,360	240,520	818,880	---	---	---	11,112	33,076	---	---	---
Water	1,215,763	698,957	516,806	135,852	570,125	---	---	---	(130,087)	21,085	---	82,533	2,015,000
Total	2,661,875	1,566,709	1,095,166	376,372	1,389,005	---	---	---	(118,975)	54,161	---	82,533	2,015,000
Lismore													
Liquor Store	114,946	138,363	(23,417)	7,552	(17,873)	---	---	---	---	---	---	---	11,669
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	49,978	23,084	26,894	496	21,749	---	---	---	---	---	---	5,641	27,876
Water & Refuse[2]	76,199	50,680	25,519	3,944	7,011	---	---	---	---	---	---	22,452	12,000
Total	241,123	212,127	28,996	11,992	10,887	---	---	---	---	---	---	29,462	51,545
Litchfield													
Electric	6,981,747	6,313,525	668,222	256,853	925,075	---	---	---	270,000	404,420	---	---	---
Liquor	1,719,976	1,585,261	134,715	23,058	157,773	---	---	---	59,000	---	---	---	---
Sewer	2,282,035	1,361,133	920,902	76,495	694,000	---	---	---	47,000	285,578	---	303,397	772,000
Water	932,712	404,214	528,498	62,564	476,115	---	---	---	81,000	42,005	---	114,947	204,767
Total	11,916,470	9,664,133	2,252,337	418,344	2,252,963	---	---	---	457,000	732,003	---	418,344	976,767
Little Canada													
Sewer Operating	1,160,634	973,770	186,864	37,396	224,260	---	---	---	122,764	---	---	---	---
Water Operating	1,146,851	1,014,828	132,023	35,135	163,836	---	---	---	194,934	---	---	---	---
Total	2,307,485	1,988,598	318,887	72,531	388,096	---	---	---	317,698	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Little Falls													
Garbage/Recycling	326,583	283,138	18,135	---	61,580	---	---	---	452,338	---	---	---	---
Golf	371,361	491,635	648	1,667	(121,293)	---	---	---	15,181	---	---	1,667	6,033
Sewer	1,750,359	1,479,704	164,835	74,715	360,775	---	---	---	101,265	17,588	120,357	74,715	361,000
Storm Water	72,670	9,564	10,820	---	73,926	---	---	---	---	---	---	---	---
Water	1,635,462	1,198,221	104,587	63,414	478,414	---	---	---	97,092	117,707	---	63,414	65,000
Total	4,156,435	3,462,262	299,025	139,796	853,402	---	---	---	258,776	135,295	120,357	139,796	432,033
Littlefork													
Liquor Store	387,834	357,388	3,355	---	33,801	---	---	---	27,000	---	---	---	---
Littlefork Medical Center	4,531,885	4,491,286	40,599	54,233	(4,385)	1,547	---	13,486	---	---	---	54,233	---
Sewer	28,392	31,219	1,498	---	(1,329)	---	---	---	45,000	---	---	---	---
Water	65,874	49,686	16,188	5,456	19,309	---	---	---	---	---	---	2,335	(9,000)
Total	5,013,985	4,929,579	19,558	56,568	47,396	1,547	---	13,486	72,000	---	---	56,568	(9,000)
Long Beach													
Sewer	14,911	39,015	(24,104)	4,347	(19,757)	---	---	---	---	---	---	4,117	---
Total	14,911	39,015	(24,104)	4,347	(19,757)	---	---	---	---	---	---	4,117	---
Long Lake													
Recycling	17,550	20,251	(2,701)	6,292	3,591	---	---	---	---	---	---	---	---
Sewer	306,357	298,517	7,840	19,625	27,465	---	---	---	---	---	---	---	---
Surface Water Management	65,858	56,493	9,365	53,101	62,466	---	---	---	---	---	---	---	---
Water	249,372	242,148	7,224	71,500	71,177	---	---	---	---	---	---	7,547	25,000
Total	639,137	617,409	21,728	150,518	164,699	---	---	---	---	---	---	7,547	25,000
Long Prairie													
Liquor	1,073,804	961,933	111,871	14,761	126,632	---	---	---	92,181	458	---	---	---
Sewer	1,041,312	734,242	307,070	44,423	262,594	---	---	---	(15,075)	7,775	---	88,899	95,000
Water	585,311	291,043	294,268	15,945	257,625	---	---	---	22,111	996	1,188,587	52,588	94,000
Total	2,700,427	1,987,218	713,209	75,129	646,851	---	---	---	99,217	9,229	1,188,587	141,487	189,000
Longville													
Liquor	1,171,999	1,125,173	46,826	29,980	44,648	---	---	---	22,185	---	---	13,450	32,955
Sewer	120,299	114,352	5,947	1,348	(59,039)	---	---	---	---	---	---	66,207	18,000
Total	1,292,298	1,239,525	52,773	31,328	(14,391)	---	---	---	22,185	---	---	79,657	50,955

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments	
Lonsdale														
Liquor Store	1,217,398	1,276,618	157,746	---	98,526	---	---	---	(200,000)	372,394	---	---	---	
Sewer	374,319	427,307	573,314	162,726	357,600	---	---	---	200,000	60,919	---	165,359	332,000	
Water	389,098	288,335	327,286	4,196	423,853	---	---	---	---	273,847	---	4,210	5,000	
Total	1,980,815	1,992,260	1,058,346	166,922	879,979	---	---	---	---	707,160	---	---	169,569	337,000
Loretto														
Garbage	43,350	59,815	17,098	---	633	---	---	---	1,500	---	---	---	---	
Storm Water	21,216	16,277	146	---	5,085	---	---	---	---	5,200	---	---	---	
Wastewater	71,533	83,226	1,858	---	(9,835)	---	---	---	6,400	5,200	---	---	---	
Water	149,415	114,226	35,189	21,904	17,022	---	---	---	10,450	90,911	5,325	16,154	15,000	
Total	285,514	273,544	22,839	21,904	12,905	---	---	---	18,350	101,311	5,325	16,154	15,000	
Lowry														
Economic Development Authority	55,680	30,327	25,353	2,431	6,004	---	---	---	51,50	---	---	---	---	
Sewer	50,978	22,741	28,237	---	28,237	---	---	---	---	7,811	---	---	---	
Water	43,546	28,428	15,118	---	15,118	---	---	---	27,035	---	---	---	---	
Total	150,204	81,496	68,708	2,431	49,359	---	---	---	32,185	7,811	---	---	---	
Lucan														
Sewer	16,728	15,339	1,389	1,420	2,809	---	---	---	---	---	---	---	---	
Water	48,250	60,296	2,391	15,173	(24,828)	---	---	---	---	---	---	15,173	3,000	
Total	64,978	75,635	3,811	15,173	(22,019)	---	---	---	---	---	---	15,173	3,000	
Luverne														
E.D.A.	167,271	108,487	58,784	45,356	63,530	---	---	---	---	391,701	---	40,610	42,618	
Electric	5,575,623	4,867,430	708,193	94,571	731,562	---	---	---	45,000	595,690	---	---	---	
Lewis & Clark	---	---	---	63,933	63,933	---	---	---	(940,000)	---	---	---	---	
Liquor	882,122	816,463	65,659	8,713	74,037	---	---	---	38,000	48,805	---	---	---	
Refuse	452,473	393,345	59,128	18,253	77,196	---	---	---	55,000	595,690	---	185	---	
Sewer	889,890	752,892	136,998	140,581	216,789	40,519	---	---	79,000	37,230	---	60,790	90,000	
Storm Sewer	84,065	61,437	22,628	21,388	44,016	---	---	---	---	---	---	---	---	
Water	1,103,027	777,382	325,645	172,467	419,497	---	---	---	1,019,000	160,681	---	69,737	60,000	
Total	9,154,471	7,777,436	1,377,085	565,562	1,690,560	40,519	---	9,654	296,000	1,829,797	---	171,322	192,618	
Lyle														
Sewer	66,138	46,331	19,807	---	17,172	---	---	---	---	---	---	2,635	3,200	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	60,014	67,730	10,383	13,092	(10,425)	---	---	---	---	7,046	---	13,092	27,600
Total	126,152	114,061	10,383	15,727	6,747	---	---	---	---	7,046	---	15,727	30,800
Lynd													
Housing	26,467	19,325	991	8,462	(329)	---	---	---	---	---	---	8,462	5,157
Sewer	53,730	48,399	8,082	984	12,429	---	---	---	---	---	---	984	10,696
Water	76,762	96,870	3,623	184	(16,669)	---	---	---	---	---	---	184	9,000
Total	156,959	164,594	12,696	9,630	(4,569)	---	---	---	---	---	---	9,630	24,853
Mabel													
Electric	127,711	79,755	1,388	432	48,912	---	---	---	---	2,050	---	432	2,128
Sewer	121,355	60,728	112	14,148	46,591	---	---	---	---	2,050	---	14,148	69,616
Water	84,646	58,214	2,072	1,988	26,516	---	---	30,000	---	2,050	---	1,988	2,128
Total	333,712	198,697	3,572	16,568	122,019	---	---	30,000	---	6,150	---	16,568	73,872
Madelia													
Electric	2,634,641	2,315,600	36,862	85,762	270,141	---	---	---	444,234	140,578	---	85,762	120,000
Liquor	304,591	261,763	8,299	---	51,127	---	---	35,000	---	---	---	---	---
Wastewater	904,329	758,886	145,443	29,742	147,119	---	---	471,393	25,000	2,782,609	---	19,868	127,363
Water	661,996	375,567	58,610	15,388	329,651	---	---	---	95,000	71,455	---	15,388	215,000
Total	4,505,557	3,711,816	133,513	129,216	798,038	---	---	471,393	599,234	2,994,642	---	121,018	462,363
Madison													
Apartments	148,600	35,364	10,582	66,013	57,805	---	---	---	---	3,200	---	66,013	---
Electric	1,065,195	919,882	154,709	453	299,569	---	---	197,190	---	---	---	453	---
Liquor	388,599	369,761	2,463	---	21,301	---	---	---	---	11,453	---	---	---
Sanitation	209,474	175,661	10,133	---	43,946	---	---	25,000	---	---	---	---	---
Sewer	211,089	221,987	7,320	11,533	(15,111)	---	---	(5,822)	---	22,882	---	11,533	16,360
Storm Sewer	133,083	20,022	6,607	---	119,668	---	---	129,147	---	75,061	---	---	---
Water	451,225	261,337	10,509	111,525	88,872	---	---	51,618	---	7,018	---	111,525	54,640
Total	2,607,265	2,004,014	202,323	189,524	616,050	---	---	397,133	---	119,614	---	189,524	71,000
Madison Lake													
Refuse	91,592	55,266	5	---	36,331	---	---	25,254	---	---	---	---	---
Sewer Utility	206,993	226,367	58,389	16,034	22,981	---	---	(28,838)	---	---	227,629	14,917	35,076
Water Utility	102,295	112,099	5,587	---	(4,217)	---	---	20,001	---	4,151	---	---	---
Total	400,880	393,732	63,981	16,034	55,095	---	---	16,417	---	4,151	227,629	14,917	35,076

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Magnolia														
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	43,567	32,971	10,596	26,974	(6,449)	---	---	---	---	(290)	---	---	26,974	13,475
Total	43,567	32,971	10,596	26,974	(6,449)	---	---	---	---	(290)	---	---	26,974	13,475
Mahnomens														
Liquor	966,914	946,404	20,510	52,482	72,992	---	---	---	---	---	---	---	---	---
Sewer	113,348	143,252	(29,904)	9,327	(39,231)	---	---	---	---	(202,086)	---	---	9,327	192,425
Water	139,227	160,726	(21,499)	164	(30,844)	---	---	---	---	(121,175)	---	---	9,509	112,000
Total	1,219,489	1,250,382	(30,893)	18,836	2,917	---	---	---	---	(323,261)	---	---	18,836	304,425
Mahtomedi														
Sewer Utility	714,447	733,501	(19,054)	79,783	60,729	---	---	---	---	---	32,583	---	---	---
Water Utility	748,979	629,224	119,755	40,228	77,892	---	---	---	---	---	727,420	1,180,000	77,892	---
Total	1,463,426	1,362,725	100,701	120,011	142,820	---	---	---	---	---	760,003	1,180,000	77,892	---
Manchester														
Water	4,253	1,407	2,846	2,903	310	---	---	---	73	---	5,439	---	---	---
Total	4,253	1,407	2,846	2,903	310	---	---	---	73	---	5,439	---	---	---
Mankato														
Airport	304,535	938,835	(634,300)	6,430,373	15,091	5,780,982	---	5,560,354	771,541	(500,000)	7,578,563	---	15,091	123,417
Eastwood Park	---	13	(13)	653	640	---	---	---	---	---	---	---	---	---
Economic Development	823,960	881,966	(58,006)	356,438	298,432	121,105	---	---	3,676	(718,952)	---	---	---	---
Mankato E.D.A. (Housing)	933,257	5,558,410	(4,625,153)	5,149,897	10,645	514,099	---	5,056,575	---	---	566,366	---	---	---
Mass Transit	404,359	1,529,412	(1,125,053)	1,150,549	3,985	21,511	187,562	315,367	592,633	(12,500)	---	---	---	---
Parking System	163,488	683,128	(519,640)	238,390	(281,250)	---	---	---	---	(50,000)	2,764,793	---	---	---
Riverfront 2000 Events & Marketing	---	---	---	23,638	23,638	---	---	---	---	(250,000)	---	---	---	---
Riverfront 2000 Major Improvements	---	---	---	11,560	11,560	---	---	---	---	20,960	---	---	---	---
Riverfront 2000/Civic Center	1,946,103	4,033,697	(2,087,594)	4,303,947	417,604	1,798,749	4,218,761	---	---	1,450,000	574,197	---	417,604	900,000
Storm Water Utility	1,136,130	531,685	604,445	41,255	645,700	---	---	---	---	476,976	203,048	---	---	---
Utility (Refuse Portion)	1,285,132	1,178,315	106,817	222	107,039	---	---	---	---	110,187	---	---	---	---
Utility (Sewer Portion)	6,888,534	5,779,066	809,468	218,037	537,145	---	---	---	---	737,601	1,305,136	---	537,145	1,158,135
Utility (Water Portion)	5,762,993	4,091,495	1,671,498	338,963	475,146	1,535,315	---	---	---	495,555	15,622,921	20,436,703	392,546	726,870
Total	19,348,491	25,206,022	(5,857,531)	18,263,922	10,946,775	4,527,42	10,932,296	1,367,850	1,759,827	28,615,024	20,436,703	1,362,386	2,908,422	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Mantorville													
Sewer	133,998	120,896	8,325	4,982	16,445	---	---	---	27,750	---	---	4,711	20,956
Water	121,665	101,877	318	29,148	(9,042)	---	---	---	18,500	---	---	20,840	25,956
Total	255,663	222,773	8,643	34,130	7,403	---	---	---	46,250	---	---	25,551	46,912
Maple Grove													
Community Center	1,714,637	2,942,142	---	---	(1,227,505)	---	---	---	(669,600)	52,786	---	---	---
Sewer	4,056,499	5,121,982	1,370,559	---	305,076	---	---	---	561,000	---	---	---	---
Street Lights	617,178	626,142	43,983	---	35,019	---	---	---	---	---	---	---	---
Water	3,926,313	4,397,299	2,024,589	447,625	1,105,978	---	---	---	829,000	313,169	---	474,842	1,775,000
Total	10,314,627	13,087,565	3,439,131	447,625	218,568	---	---	---	720,400	3,659,555	---	474,842	1,775,000
Maple Lake													
Airport	38,465	41,616	(3,151)	22,746	19,595	---	---	9,766	(20,000)	613	---	---	---
Liquor	1,028,377	1,011,742	16,635	11,456	28,091	---	---	---	20,000	3,078	---	---	---
Sewer	361,730	322,689	39,041	23,658	49,080	---	---	---	---	72,351	---	13,619	30,000
Water	307,344	256,787	50,557	47,777	42,929	---	---	---	---	80,457	---	55,405	50,000
Total	1,735,916	1,632,834	103,082	69,024	139,695	---	---	9,766	---	156,499	---	69,024	80,000
Maple Plain													
Sewer	279,255	246,483	32,772	3,401	24,257	---	---	---	---	20,846	---	11,916	31,500
Storm Water	74,027	---	74,027	---	74,027	---	---	---	---	114,136	---	---	---
Water	167,645	162,360	5,285	27,284	24,713	---	---	---	(50,000)	1,900,999	1,919,675	---	---
Total	520,927	408,843	112,084	30,685	122,997	---	---	---	(50,000)	2,035,981	1,919,675	11,916	31,500
Mapleton													
Liquor	661,693	637,749	23,944	24,513	48,457	---	---	---	---	40,656	---	---	---
Refuse & Recycling	105,120	98,002	7,118	2,695	9,813	---	---	---	---	---	---	---	---
Sewer Utility	172,846	165,808	7,038	24,731	31,769	---	---	---	66,000	14,447	---	---	---
Storm Sewer	22,899	4,564	18,335	75	18,410	---	---	---	34,738	---	---	---	---
Water Utility	207,336	163,195	44,141	17,891	62,032	---	---	---	66,000	14,447	---	---	---
Total	1,169,894	1,069,318	100,576	69,905	170,481	---	---	---	166,738	69,550	---	---	---
Mapleview													
Economic Development	19,191	13,051	6,140	1,235	7,375	---	---	---	46,852	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water & Sewer[3]	41,517	38,193	3,324	---	3,324	---	---	---	(45,275)	---	---	---	---
Total	60,708	51,244	9,464	1,235	10,699	---	---	---	1,577	---	---	---	---
Maplewood													
Ambulance	2,136,403	2,004,491	131,912	59,809	162,802	---	---	90,699	---	---	---	59,543	---
Community Center Operations	2,037,983	2,523,355	(485,372)	19,945	(112,713)	379,296	---	13,308	(114,000)	---	---	18,678	---
Environmental Utility	1,402,583	1,230,623	171,960	792	172,702	---	---	472	---	---	---	50	---
Recycling Program	360,939	346,926	14,013	82,039	94,830	---	---	---	---	---	---	1,222	---
Sanitary Sewer	4,208,373	3,818,367	390,006	49,812	436,057	---	---	---	---	---	---	3,761	---
Street Light Utility	183,763	165,861	17,902	2,345	20,247	---	---	---	---	---	---	---	---
Total	10,330,044	10,089,623	240,421	618,291	773,925	379,296	---	104,479	(114,000)	---	---	83,254	---
Marble													
Cable T. V.	105,069	94,282	10,787	---	10,787	---	---	---	---	---	---	---	---
Internet	51,787	44,322	7,465	1,775	9,240	---	---	---	---	---	---	---	---
Sewer	139,307	137,596	1,711	---	1,711	---	---	---	---	---	---	---	---
Wastewater Treatment	150,998	170,338	(19,340)	16,193	(14,030)	---	---	---	---	---	---	---	---
Water	39,826	24,646	15,180	---	12,559	---	---	---	10,440	---	---	2,621	5,000
Total	486,987	471,184	15,803	17,968	20,267	---	---	---	10,440	---	---	2,621	5,000
Marietta													
Garbage	13,705	14,383	(678)	---	(678)	---	---	---	---	---	---	---	---
Sewer	12,449	10,803	1,646	---	1,646	---	---	---	---	---	---	---	---
Total	26,154	25,186	968	---	968	---	---	---	---	---	---	---	---
Marine On St. Croix													
Wastewater	115,706	96,005	19,701	---	19,701	---	---	---	---	---	---	---	23,606
Total	115,706	96,005	19,701	---	19,701	---	---	---	---	---	---	---	23,606
Marshall													
E.D.A. Parkway Townhomes	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	3,455,336	2,900,812	554,524	223,061	386,669	---	---	---	419,265	5,783	---	---	---
Marshall Municipal Utilities[4]	34,496,621	33,969,531	527,090	2,664,535	1,976,514	---	---	---	1,292,212	13,798,012	9,528,229	1,105,385	6,490,000
Nursing Home[11]	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Housing Commission	503,987	645,709	(141,722)	210,378	63,199	---	216,551	198,201	---	249,711	---	---	---
Wastewater Treatment Facility	3,274,838	2,692,925	581,933	546,484	828,758	---	---	---	---	3,902,495	2,679,318	695,742	3,455,000
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Weiner Memorial Medical Center[1][1][13]	29,106,343	26,771,704	2,334,639	1,144,732	91,550	---	---	201,676	---	2,083,842	9,626,412	1,229,370	8,728,626
Total	70,837,145	66,980,681	3,856,464	4,621,335	6,113,862	---	216,551	399,877	1,711,477	20,039,843	21,833,959	3,030,497	18,673,626
Mayer													
Sewer Utility	316,047	411,875	(95,828)	227,516	292,382	---	---	---	---	31,135	3,481,637	281,230	154,000
Storm Water Utility	16,511	9,691	6,820	6,001	12,821	---	---	---	---	---	---	---	---
Water Utility	162,554	142,140	20,414	219,059	98,964	---	---	---	---	1,755,993	2,979,784	126,996	123,000
Total	495,112	563,706	(68,594)	452,576	(48,909)	---	---	---	---	1,787,128	6,461,421	408,226	277,000
Maynard													
Sewer	44,633	72,616	(27,983)	24,242	11,780	---	---	---	---	---	---	---	11,780
Water	61,609	118,355	(56,746)	94,259	41,045	---	35,835	---	---	35,800	---	---	39,493
Total	106,242	190,971	(64,729)	118,501	(19,053)	---	35,835	---	---	35,800	---	---	51,273
Mazeppa													
Liquor	359,387	358,990	397	20,688	---	---	---	---	25,000	5,595	---	---	---
Sewer Utility	122,462	123,893	(1,431)	33,107	31,676	---	---	---	(17,630)	---	---	---	---
Water Utility	79,580	40,058	39,522	4,280	43,802	---	---	---	20,400	---	---	---	---
Total	561,429	522,941	38,488	58,075	96,563	---	---	---	27,770	5,595	---	---	---
Mc Grath													
Waste Water	20,382	55,478	(35,096)	40,218	1,382	---	40,124	---	184	40,124	---	1,382	300
Total	20,382	55,478	(35,096)	40,218	1,382	---	40,124	---	184	40,124	---	1,382	300
Mc Intosh													
Economic Development Authority	526,239	485,248	40,991	1,392	119,335	---	---	---	3,150	---	---	119,335	83,555
Public Utilities[1]	149,261	130,801	18,460	750	19,838	---	---	---	(11,193)	---	---	19,838	31,997
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	675,500	616,049	59,451	2,142	139,173	---	---	---	(8,043)	---	---	139,173	115,552
Mc Kinley													
Sewer	11,582	10,978	604	1,108	1,712	---	---	---	(536)	---	---	---	---
Water	12,621	20,451	(7,830)	2,217	(5,613)	---	---	---	(1,071)	---	---	---	---
Total	24,203	31,429	(7,226)	3,325	(3,901)	---	---	---	(1,607)	---	---	---	---
Meadowlands													
Ambulance	50,557	49,752	805	19,655	17,475	---	---	---	9,450	---	---	---	12,094

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	10,161	7,817	2,344	1,821	594	---	---	---	---	---	---	---	---
Water	15,662	11,369	4,293	1,612	3,587	---	---	(1,000)	---	---	---	---	---
Total	76,380	68,938	7,442	20,908	7,166	---	---	8,450	---	---	---	12,094	11,000
Medford													
Liquor	487,699	450,349	37,350	---	52,714	---	---	---	---	---	---	---	---
Sewer Utility	166,768	86,217	80,551	---	94,672	---	---	---	---	726,945	687,592	---	---
Water Utility	151,039	105,608	45,431	---	45,431	---	---	---	---	---	---	---	---
Total	805,506	642,174	163,332	29,485	192,817	---	---	---	---	726,945	687,592	---	---
Medina													
Sanitary Sewer	366,157	405,392	(39,235)	---	28,532	---	---	---	52,000	---	---	---	---
Water	672,723	682,716	(9,993)	162,129	(110,549)	---	---	(85,686)	---	864,829	4,395,000	162,129	250,000
Total	1,038,880	1,088,108	(49,228)	162,129	(82,017)	---	---	(33,686)	---	864,829	4,395,000	162,129	250,000
Melrose													
Ambulance	351,531	326,702	24,829	---	63,934	---	---	---	5,000	14,055	---	---	---
Electric	5,811,579	6,008,472	(196,893)	---	87,071	---	---	1,948	40,000	136,868	---	---	---
Wastewater	1,409,302	1,554,249	(144,947)	108,586	(192,031)	---	---	890	---	792,785	---	---	155,000
Water	903,510	593,394	310,116	204,652	236,566	---	---	316	---	189,986	---	---	223,593
Total	8,475,922	8,482,817	(6,895)	360,322	195,540	---	---	45,000	---	1,133,694	---	305,101	378,593
Menahga													
Greenwood Connections	4,886,436	4,431,509	454,927	35,587	364,538	---	---	---	---	---	---	---	66,000
Liquor Store	852,314	745,112	107,202	1,450	103,455	---	---	50,000	---	---	---	---	13,034
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	327,992	175,031	152,961	14,664	150,676	---	---	4,000	---	---	---	---	---
Total	6,066,742	5,351,652	715,090	145,837	618,669	---	---	54,000	---	---	---	131,173	79,034
Mendota													
Sewer	20,658	15,374	5,284	---	5,557	---	---	---	---	---	---	---	---
Total	20,658	15,374	5,284	---	5,557	---	---	---	---	---	---	---	---
Mendota Heights													
Mendota Heights Par 3 Golf Course	103,071	84,068	19,003	---	22,267	---	---	---	(2,683,589)	2,671,031	---	---	---
Sewer Utility	1,061,923	1,372,039	(310,116)	---	(229,290)	---	---	---	(8,850)	88,346	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer Utility	247,808	328,545	72,366	3,893	(12,264)	---	---	---	9,650	---	---	3,893	64,800
Total	1,412,802	1,784,652	156,456	3,893	(219,287)	---	---	---	(2,682,789)	2,750,377	---	3,893	64,800
Mentor													
Liquor	430,926	380,757	50,169	---	53,910	---	---	---	55,987	1,494	---	---	---
Total	430,926	380,757	50,169	---	53,910	---	---	---	55,987	1,494	---	---	---
Middle River													
Garbage Enterprise	22,289	21,964	325	---	331	---	---	---	---	---	---	---	---
Sewer Enterprise	27,267	22,665	4,602	---	5,341	---	---	36	(1,000)	---	---	---	---
Water Enterprise	35,946	16,013	19,933	36	6,525	---	---	36	---	---	---	13,444	5,400
Total	85,502	60,642	24,860	781	12,197	---	---	72	(1,000)	---	---	13,444	5,400
Milaca													
Building Inspection	45,011	87,261	(42,250)	---	(38,478)	---	---	---	---	---	---	---	---
Liquor	1,555,630	1,444,623	111,007	32,772	110,856	---	---	---	25,000	1,361,519	---	32,273	32,890
Motor Vehicle	114,144	111,033	3,111	434	3,545	---	---	---	---	---	---	---	---
Sewer	386,378	260,895	125,483	20,334	433	---	---	---	---	6,568	---	130	5,000
Water	571,786	318,760	253,026	40,534	77,643	---	---	---	---	4,234,013	1,177,718	67,210	150,000
Total	2,672,949	2,222,572	450,377	97,695	437,224	---	---	---	25,000	5,602,100	1,177,718	99,613	187,890
Milan													
Refuse	36,859	35,659	1,200	---	1,200	---	---	---	---	---	---	---	---
Sewer	18,492	22,189	(3,697)	4,522	825	---	---	---	---	---	---	---	---
Water	28,493	21,318	7,175	---	7,175	---	---	---	---	---	---	---	---
Total	83,844	79,166	4,678	4,522	9,200	---	---	---	---	---	---	---	---
Millerville													
Liquor	300,348	308,527	(8,179)	3,498	(4,681)	---	---	---	16,400	---	---	---	---
Sewer	5,290	9,854	(4,564)	3,644	(920)	---	---	---	(4,250)	---	---	---	---
Total	305,638	318,381	(12,743)	7,142	(5,601)	---	---	---	12,150	---	---	---	---
Millville													
Water	14,822	8,061	6,761	3,928	10,689	---	---	---	---	---	---	---	---
Total	14,822	8,061	6,761	3,928	10,689	---	---	---	---	---	---	---	---
Milroy													
Garbage	8,223	6,996	1,227	---	1,227	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Sewer	42,702	27,368	15,334	---	15,334	---	---	---	13,000	---	---	---	---
Water	48,175	43,573	4,602	---	4,602	---	---	---	13,000	22,019	---	---	---
Total	99,100	77,937	21,163	---	21,163	---	---	---	26,000	22,019	---	---	---
Miltona													
Fire	77,900	118,744	(40,844)	38,134	3,015	(5,725)	---	---	(1,000)	24,658	---	3,015	11,339
Liquor	607,247	595,172	12,075	4,969	---	17,044	---	---	---	---	---	---	---
Sewer	49,471	97,555	(48,084)	136	14,525	(62,473)	---	---	---	---	---	14,525	9,000
Total	734,618	811,471	(76,853)	43,239	(51,154)	---	---	---	(1,000)	24,658	---	17,540	20,339
Minneapolis													
Community Planning & Economic Development	7,917,000	2,744,000	5,173,000	1,701,000	3,702,000	---	---	---	582,000	---	---	---	---
Municipal Parking	60,306,000	46,369,000	13,937,000	30,988,000	12,513,000	---	---	---	5,736,000	1,303,000	1,748,000	12,882,000	31,924,000
Park Operating	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitary Sewer	41,910,000	41,157,000	753,000	11,000	155,000	---	---	---	348,000	2,211,000	6,427,000	162,000	767,000
Solid Waste & Recycling	29,390,000	26,707,000	2,683,000	331,000	3,014,000	---	---	---	760,000	175,000	---	---	---
Stormwater	32,205,000	22,676,000	9,529,000	799,000	1,783,000	---	---	---	512,000	6,012,000	6,482,000	2,563,000	7,797,000
Water Works	62,628,000	52,034,000	10,594,000	3,773,000	3,439,000	---	---	---	(6,398,000)	12,446,000	6,887,000	5,303,000	7,419,000
Total	234,356,000	191,687,000	42,669,000	37,573,000	58,650,000	---	---	---	1,540,000	22,147,000	21,544,000	20,910,000	47,907,000
Minnesota													
Garbage	135,416	119,262	16,154	2,780	18,934	---	---	---	58,423	---	---	---	---
Sewer	119,395	152,248	(32,853)	9,510	(23,343)	---	---	---	112,670	---	---	---	---
Water	151,718	177,707	(25,989)	13,545	(36,954)	---	---	---	5,200	3,549	---	24,510	17,991
Total	406,529	449,217	(42,688)	25,835	(41,363)	---	---	---	176,293	3,549	---	24,510	17,991
Minnesota Lake													
Garbage	65,793	76,533	(10,740)	1,265	(9,475)	---	---	---	---	---	---	---	---
Sewer	113,283	107,920	5,363	13,309	18,672	---	---	---	---	---	---	---	---
Water	60,358	45,073	15,285	7,348	22,633	---	---	---	---	24,485	---	---	---
Total	239,434	229,526	9,908	21,922	31,830	---	---	---	---	24,485	---	---	---
Minnetonka													
Environmental	1,024,257	765,423	258,834	244,348	503,182	---	---	---	153,400	---	---	---	---
Grays Bay Marina	204,056	203,889	167	7,240	7,407	---	---	---	(15,600)	---	---	---	---
Ice Arena	854,833	993,208	(138,375)	---	(138,375)	---	---	---	46,300	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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	1,702,692	1,370,055	332,637	47,123	---	---	379,760	---	---	---	640,038	---	---	---	---	
Water & Sewer Utilities[3]	10,170,646	11,588,062	(1,417,416)	828,321	418,179	(1,007,274)	---	---	---	---	856,500	599,697	---	418,179	715,000	
Williston Fitness Center	935,528	999,075	(63,547)	2,778	---	(60,769)	---	---	---	---	46,300	24,311	---	---	---	
Total	14,892,012	15,919,712	(1,027,700)	1,129,810	418,179	(316,069)	---	---	---	---	1,726,938	624,008	---	418,179	715,000	
Minnetonka Beach																
Sewer	47,933	54,669	(6,736)	3,880	---	(2,856)	---	---	---	---	---	---	---	---	---	---
Water	68,504	67,615	889	4,363	---	5,252	---	---	---	---	21,814	---	---	---	---	---
Total	116,437	122,284	(5,847)	8,243	---	2,396	---	---	---	---	21,814	---	---	---	---	---
Minnetrista																
Recycling	84,917	72,016	12,901	17,493	---	30,394	---	---	---	---	---	---	---	---	---	---
Sewer	453,775	670,628	(216,853)	16,299	---	(200,554)	---	---	---	---	---	88,386	---	---	---	---
Storm Water	81,812	154,752	(72,940)	1,600	---	(71,340)	---	---	---	---	---	3,659	---	---	---	---
Water	487,182	489,908	(2,726)	140,810	98,015	40,069	---	---	---	---	---	38,115	---	98,240	60,000	
Total	1,107,686	1,387,304	(279,618)	176,202	98,015	(201,431)	---	---	---	---	---	130,160	---	98,240	60,000	
Montevideo																
Building Inspection	118,865	87,497	31,368	1,523	---	32,891	---	---	---	---	---	1,188	---	---	---	---
Economic Development & Housing	509,453	426,258	83,195	29,173	119,502	(7,134)	---	---	---	---	---	4,244	620,000	119,502	696,918	---
Liquor	1,847,274	1,731,713	115,561	629	99	116,091	---	---	---	---	90,000	---	---	---	---	---
Refuse	530,840	530,840	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities[3]	1,602,310	1,305,692	296,618	101,078	164,140	233,556	---	---	---	---	350,000	307,974	---	164,140	463,923	
Total	4,068,742	4,082,000	526,742	132,403	283,741	375,404	---	---	---	---	440,000	313,406	620,000	283,642	1,160,841	
Montgomery																
Housing & Redevelopment Authority	190,630	273,654	(83,024)	2,411	3,146	(83,759)	---	41,392	---	---	---	---	---	---	---	---
Refuse	3,338	3,691	(353)	508	---	155	---	---	---	---	---	---	---	---	---	---
Sewer Utility	697,070	487,440	209,630	34,687	77,490	166,827	---	---	---	---	(61,255)	---	---	79,003	442,214	
Water Utility	644,813	455,318	189,495	42,595	333,534	(101,444)	---	---	---	---	(406,683)	---	---	334,025	300,888	
Total	1,535,851	1,220,103	315,748	80,201	414,170	(18,221)	---	41,392	---	---	(467,938)	---	---	413,028	743,102	
Monticello																
Cemetery	28,830	41,312	(12,482)	2,980	---	(9,502)	---	---	---	---	---	---	---	---	---	---
Fiber Optics	---	84,594	(84,594)	(300)	---	(84,894)	---	---	---	---	---	---	---	---	---	---
Liquor	3,769,210	3,411,001	358,209	102,297	---	460,506	---	---	---	---	330,891	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	1,225,480	2,000,610	(775,130)	99,991	(675,139)	---	---	---	400,038	---	---	---	---
Water	901,907	973,375	(71,468)	121,388	49,920	---	---	267,000	---	---	---	---	---
Total	5,925,427	6,510,892	(585,465)	326,356	(259,109)	---	---	997,929	---	---	---	---	---
Montrose													
Refuse	172,844	180,285	(7,441)	8,412	971	---	---	2,000	---	303,430	---	---	---
Sanitary Sewer	145,491	238,695	(93,204)	106,453	2,658	---	---	65,808	---	705,855	10,290	75,000	---
Storm Water	34,281	23,288	10,993	46,485	57,478	---	---	---	---	---	---	---	---
Wastewater Treatment	374,526	332,084	42,442	157,034	61,644	---	---	6,594	---	98,795	140,206	260,000	---
Water	300,627	262,761	37,866	118,028	114,924	---	---	48,291	---	18,084	302,509	42,211	35,000
Total	1,027,769	1,037,113	(9,344)	436,412	237,675	---	---	122,493	---	420,309	1,008,364	192,707	370,000
Moorhead													
Airport	76,009	400,038	(324,029)	281,222	143	(42,950)	212,036	93,855	(201,820)	220,011	---	---	---
Broadband	841,628	1,425,667	(584,039)	7,147	108,645	(685,537)	---	---	(2,547,250)	214,728	---	108,645	351,624
Electric	25,152,311	18,055,872	7,096,439	585,014	431,852	7,249,601	122,949	---	7,836,250	2,462,222	3,405,000	444,439	746,750
Forestry	594,656	662,661	(68,005)	8,498	(59,507)	---	---	---	71,720	41,628	---	---	---
Golf Course	1,083,870	1,510,129	(426,259)	316,482	(325,230)	---	---	---	373,884	47,494	---	215,453	160,000
Pest Control	300,958	272,200	28,758	14,539	43,297	---	---	---	63,274	---	---	---	---
Public Housing	1,878,532	1,754,241	124,291	25,907	134,748	---	1,185,155	254,154	---	353,679	---	15,450	125,000
Sanitation	3,316,441	3,048,314	268,127	80,980	349,107	---	---	---	534,761	75,191	---	---	---
Sports Center	476,307	828,521	(352,214)	89,454	(277,662)	---	---	(128,051)	---	---	---	15,270	45,000
Storm Water	890,698	886,125	4,573	25,227	29,800	---	---	83,597	---	95,380	---	---	---
Wastewater Treatment	4,885,817	4,129,851	755,966	1,147,378	1,068,725	---	---	496,482	---	3,504,709	3,341,155	841,088	1,092,073
Water	5,583,065	3,892,691	1,690,374	216,525	1,230,193	---	---	281,000	---	3,076,876	3,840,000	589,614	1,533,250
Total	45,080,292	36,866,310	8,213,982	2,798,373	8,714,585	---	1,520,140	348,009	6,863,847	10,091,918	10,586,155	2,229,959	4,053,697
Moose Lake													
Cemetery	8,151	13,055	(4,904)	---	(4,904)	---	---	---	(4,187)	---	---	---	---
Electric	2,874,323	2,517,427	356,896	39,140	314,775	---	---	114,742	---	393,814	470,000	74,730	215,000
Liquor	911,529	924,118	(12,589)	---	(66,972)	---	---	---	---	---	---	52,148	---
Motor Vehicle	97,114	88,888	8,226	---	8,226	---	---	---	---	---	---	---	---
Sewer	298,004	238,325	59,679	---	14,142	---	---	---	---	297,207	482,000	36,135	125,444
Water	230,089	121,961	108,128	---	80,848	---	---	---	---	---	---	81,653	17,000
Total	4,419,210	3,903,774	515,436	39,140	292,547	---	---	110,555	---	691,021	952,000	244,666	357,444

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Mound													
H.R.A.	132,578	304,452	121,773	---	(50,101)	---	115,211	---	---	63,159	---	---	---
Liquor	2,525,938	2,348,664	---	54,528	122,766	---	---	---	---	---	---	54,528	55,000
Recycling	149,984	193,230	(43,246)	---	(16,846)	---	---	---	---	---	---	---	---
Sewer	1,377,136	1,453,146	(76,010)	46,808	(6,835)	---	---	---	---	503,586	1,117,133	46,808	71,000
Storm Sewer	151,694	61,370	90,324	63,904	77,829	---	---	---	---	439,715	395,651	76,399	50,000
Water	873,412	899,302	(25,890)	71,377	(244,112)	---	---	---	---	1,816,956	814,576	289,599	214,000
Total	5,210,762	5,260,164	(49,402)	399,437	(117,299)	---	115,211	---	---	2,823,416	2,327,360	467,334	390,000
Mounds View													
Sanitary Sewer	1,066,396	1,109,720	(43,324)	---	144,592	---	---	---	80,688	37,455	---	---	---
Storm Water	208,411	140,293	68,118	67,448	135,566	---	---	6,000	---	---	---	---	---
Street Light	75,619	67,236	8,383	7,399	15,782	---	---	2,000	---	---	---	---	---
Water	806,800	746,592	60,208	162,617	180,476	---	---	76,422	---	28,644	---	44,276	185,000
Total	2,157,226	2,063,841	93,385	425,380	476,416	---	---	---	165,110	66,099	---	44,276	185,000
Mountain Iron													
Electric	1,756,326	1,613,600	142,726	15,668	158,394	---	---	---	32,363	110,825	---	---	---
Mountain Manor Apartments	161,936	145,437	16,499	23,322	17,463	---	---	---	(21,120)	112,250	---	22,414	6,290
Refuse Removal & Recycling	373,943	374,373	(430)	16,321	15,891	---	---	---	---	---	---	---	---
Wastewater Treatment	342,082	354,531	(12,449)	8,568	(4,081)	---	---	---	---	26,155	---	---	---
Water	251,548	265,564	(14,016)	5,640	(44,570)	---	---	---	(46,727)	---	---	36,233	30,000
Total	2,885,835	2,753,505	132,330	69,519	143,097	---	---	---	(35,484)	249,230	---	58,647	36,290
Mountain Lake													
8-Plex	53,145	44,138	9,007	136	(17,634)	---	---	---	---	---	---	26,777	7,342
Electric Utility	1,979,702	1,798,904	180,798	113,702	220,990	---	---	571	160,000	1,874,441	1,948,096	49,531	195,000
Heritage Estates	273,600	15,809	11,551	67	706	---	---	---	---	---	---	10,912	5,125
Sewer Utility	258,770	193,659	65,111	17,409	31,142	---	---	175	(30,000)	49,999	---	53,415	30,150
Water Utility	386,943	367,138	19,805	9,597	(21,576)	---	---	175	---	---	---	53,000	139,551
Total	2,705,920	2,419,648	286,272	140,911	213,628	---	---	921	130,000	1,924,440	1,948,096	193,635	377,168
Murdock													
Garbage	23,737	20,237	3,520	---	3,520	---	---	---	---	---	---	---	---
Sewer	14,360	51,754	(37,394)	18,065	(19,329)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	35,597	28,093	7,504	---	7,813	---	---	---	---	---	---	---	---
Total	73,714	100,084	(26,370)	18,374	(7,996)	---	---	---	---	---	---	---	---
Myrtle													
Water	3,666	4,845	(1,179)	349	(830)	---	---	---	---	---	---	---	---
Total	3,666	4,845	(1,179)	349	(830)	---	---	---	---	---	---	---	---
Nashua													
Water	840	---	840	2	842	---	---	---	---	1,156	---	---	---
Total	840	---	840	2	842	---	---	---	---	1,156	---	---	---
Nashwanuk													
Ambulance	152,813	119,537	33,276	53,561	86,837	---	---	---	37,590	10,648	---	---	---
Public Utilities[30]	886,239	801,118	85,121	8,633	93,754	---	---	---	121,880	42,491	---	---	---
Refuse[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,039,052	920,655	118,397	62,194	180,591	---	---	---	159,470	53,139	---	---	---
Nassau													
Sewer	17,620	15,446	2,174	---	2,174	---	---	---	---	---	---	---	---
Total	17,620	15,446	2,174	---	2,174	---	---	---	---	---	---	---	---
Nelson													
Sewer	---	---	---	10,766	10,766	---	---	---	---	8,037	---	---	---
Total	---	---	---	10,766	10,766	---	---	---	---	8,037	---	---	---
Nerstrand													
Sewer	74,373	71,694	2,679	5,988	44,733	---	---	---	---	3,191	---	44,559	12,000
Water	24,073	24,780	(707)	2,892	2,185	---	---	---	---	7,403	---	---	---
Total	98,446	96,474	1,972	8,880	44,733	---	---	---	---	10,594	---	44,559	12,000
Nevis													
Liquor	494,883	460,202	34,681	3,411	38,092	---	---	---	22,218	15,737	---	---	---
Sewer	101,454	150,220	(48,766)	7,152	26,100	---	---	---	---	---	---	26,100	22,000
Water	27,191	59,375	(32,184)	13,728	(18,456)	---	---	---	---	---	---	---	---
Total	623,528	669,797	(46,269)	24,291	(48,078)	---	---	---	22,218	15,737	---	26,100	22,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
New Auburn													
Sewer	96,614	45,743	50,871	16,768	67,639	---	---	---	8,428	---	---	---	---
Water	81,894	71,656	10,238	484,192	484,868	---	---	466,439	29,202	835,283	---	9,562	25,400
Total	178,508	117,399	61,109	500,960	552,507	---	---	466,439	37,630	835,283	---	9,562	25,400
New Brighton													
Municipal Golf Course	286,737	297,114	(10,377)	4,151	29,091	---	---	---	---	---	---	29,091	30,000
Sewer Utility	1,921,278	2,136,543	(215,265)	170,577	10	---	---	---	179,188	---	---	60	2,400
Stormwater Management Utility	778,997	431,784	347,213	49,544	380,877	---	---	---	300,796	---	---	6,588	54,200
Street Light System	144,681	131,904	12,777	---	10,794	---	---	---	3,665	---	---	---	---
Water Utility	1,278,721	1,346,038	(67,317)	245,196	171,244	---	---	---	456,981	---	---	6,635	48,400
Total	4,410,414	4,343,383	67,031	469,468	482,900	---	---	---	940,630	---	---	42,374	135,000
New Germany													
Sewer	47,641	9,784	37,857	31,115	42,742	---	---	---	---	53,834	---	26,230	20,000
Water	49,152	22,793	26,359	67,749	54,100	---	---	---	---	978,985	---	40,008	---
Total	96,793	32,577	64,216	98,864	96,842	---	---	---	---	1,032,819	---	66,238	20,000
New Hope													
Golf Course[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Ice Arena[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Street Lighting[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[99]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---
New London													
Sewer	376,609	360,825	15,784	3,816	19,600	---	---	---	---	---	---	---	---
Water	249,560	236,450	13,110	7,272	20,382	---	---	---	---	---	---	---	---
Total	626,169	597,275	28,894	11,088	39,982	---	---	---	---	---	---	---	---
New Munich													
Sewer[0]	21,918	23,531	(1,613)	15,032	13,419	237	---	10,000	---	---	---	---	---
Water[0]	30,754	41,175	(10,421)	24,198	13,777	429	---	20,000	---	---	---	---	---
Total	52,672	64,706	(12,034)	39,230	27,196	666	---	30,000	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
New Prague													
Ambulance	243,827	218,817	14,109	---	39,119	---	---	3,375	---	21,547	---	---	---
Economic Development	33,704	68,436	15,065	15,763	(35,430)	---	---	---	---	---	196,329	15,763	126,542
Electric	6,346,021	6,513,793	129,947	26,962	(64,787)	---	---	---	40,000	205,168	---	28,499	110,000
Golf	834,565	908,783	646	38,367	(111,939)	---	---	---	13,500	5,774	---	38,444	59,073
Sewer	760,528	731,746	28,782	70,835	157,621	76	---	---	---	437,059	---	68,574	231,647
Water	977,911	890,191	87,720	208,689	(1,245)	---	---	---	---	1,053,662	575,090	231,189	236,000
Total	9,196,556	9,331,766	479,165	360,616	(16,661)	76	---	3,375	53,500	1,723,210	771,419	382,469	763,262
New Richland													
Cedar Pointe Housing	46,624	43,082	3,542	8,441	(4,857)	---	---	---	---	---	---	8,441	2,950
Nursing Home	3,847,747	4,071,046	24,415	---	(198,884)	---	---	---	---	134,929	---	---	---
Sewer Utility	124,579	260,200	10,718	---	(124,903)	---	---	100,000	---	---	---	---	---
Water Utility	217,825	191,713	26,112	33,029	5,988	8,318	---	---	---	15,141	---	33,201	85,000
Total	4,236,775	4,566,041	48,080	41,470	(322,656)	8,318	---	---	100,000	150,070	---	41,642	87,950
New Trier													
Water Fund	9,193	10,663	---	759	(2,229)	---	---	---	---	---	---	---	---
Total	9,193	10,663	---	759	(2,229)	---	---	---	---	---	---	---	---
New Ulm													
District Energy	863,616	605,997	257,619	7,070	251,223	---	---	7,944	(66,000)	98,866	---	7,070	---
Economic Development	907,520	1,108,996	506,117	132,519	172,122	---	451,075	---	---	104,051	---	133,247	182,123
Electric	21,956,128	21,031,034	925,094	380,698	800,650	---	---	6,969	66,000	1,384,460	---	355,024	905,000
Natural Gas	10,655,170	10,621,567	33,603	26,569	149,000	---	---	(1,048)	---	288,137	---	23,975	105,000
Wastewater	2,700,055	2,696,055	4,000	112,446	438,073	---	---	8,661	---	1,371,144	---	112,703	293,100
Water	2,760,307	2,342,628	417,679	147,226	339,231	64,649	---	5,298	---	917,262	---	133,739	495,000
Total	39,842,796	38,406,277	1,520,308	806,528	2,150,299	64,649	451,075	27,824	---	4,163,920	---	765,758	1,980,223
New York Mills													
Gas	1,292,028	1,048,277	243,751	16,685	227,967	---	---	---	120,000	317,930	---	16,685	25,000
Liquor	745,543	699,854	45,689	---	49,949	---	---	---	58,500	---	---	---	---
Sewer	286,296	103,312	182,984	1,652	184,636	---	2,207,960	---	14,488	2,248,449	2,207,960	---	---
Water	162,191	109,627	52,564	7,132	59,696	---	---	---	56,620	---	---	---	---
Total	2,486,058	1,961,070	524,988	13,945	522,248	---	2,207,960	---	249,608	2,566,379	2,207,960	16,685	25,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Newfolden													
Electric	97,755	44,839	52,916	1,742	54,658	---	---	---	7,500	---	---	---	---
Sewer	41,674	46,688	(5,014)	352	(11,550)	---	---	---	---	---	---	6,888	4,900
Water	48,163	33,053	15,110	8,631	16,308	---	---	---	---	17,135	---	7,433	11,500
Total	187,592	124,580	63,012	10,725	59,416	---	---	---	7,500	17,135	---	14,321	16,400
Newport													
Sewer	315,306	278,040	37,266	12,488	49,754	---	---	---	---	---	---	---	---
Street Light	42,232	41,126	1,106	262	844	---	---	---	---	---	---	---	---
Water	144,039	169,169	(25,130)	6,194	(18,936)	---	---	---	---	---	---	---	---
Total	501,577	488,335	13,242	18,682	31,662	---	---	---	---	---	---	---	---
Nicollet													
Economic Development Authority	73,615	81,803	(8,188)	239,027	210,668	---	---	---	---	---	---	20,171	6,359
Sewer Utility	181,320	113,394	67,926	14,532	59,355	---	---	---	37,500	8,917	---	23,820	61,962
Water Utility	137,245	128,956	8,289	50,395	17,136	27,124	---	3,796	37,500	182,769	---	39,849	35,000
Total	392,180	324,153	68,027	303,954	287,159	27,124	---	3,796	75,000	191,686	---	83,840	103,321
Nielsville													
Electric	57,076	46,347	10,729	---	10,729	---	---	---	---	---	---	---	---
Garbage	5,675	5,806	(131)	---	(131)	---	---	---	---	---	---	---	---
Sewer	10,947	11,550	(603)	---	(603)	---	---	---	---	---	---	---	---
Water	16,629	14,791	1,838	---	(362)	---	---	---	---	---	---	2,200	1,400
Total	90,327	78,494	11,833	---	9,633	---	---	---	---	---	---	2,200	1,400
Nisswa													
Liquor	2,752,225	2,564,477	187,748	---	187,748	---	---	---	150,000	---	---	---	---
Sewer	255,076	453,832	(198,756)	138,814	(102,368)	---	---	---	---	---	---	45,635	202,467
Total	3,007,301	3,018,309	(11,008)	138,814	85,380	---	---	---	150,000	---	---	45,635	202,467
Norcross													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water, Sewer, & Refuse[1]	13,660	12,546	1,114	---	1,114	---	---	---	(1,853)	---	---	---	---
Total	13,660	12,546	1,114	---	1,114	---	---	---	(1,853)	---	---	---	---
North Branch													
Electric	3,360,313	3,330,418	29,895	49,423	(48,622)	---	---	---	---	320,894	---	127,940	140,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Liquor	1,994,155	1,854,726	139,429	4,534	105,439	---	---	---	106,785	6,500	---	38,524	35,000
S.A.C.	79,248	---	79,248	24,232	103,480	---	---	700,000	---	---	---	---	---
Sewer	625,648	1,075,845	(450,197)	17,541	(758,904)	---	---	(1,079,045)	7,218	7,218	---	252,748	545,000
Storm Sewer Utility	150,006	241,101	(91,095)	9,025	(88,675)	8,313	---	596,13	6,834	6,834	---	6,605	30,000
Trunk	66,625	13,306	53,319	36,102	37,832	---	---	751,312	295,168	295,168	90,000	51,589	---
Water	1,059,722	466,294	593,428	283,064	770,352	---	---	---	5,285,665	7,080,000	101,555	115,000	---
Total	7,335,717	6,981,690	354,027	423,921	120,902	8,313	---	538,665	5,922,279	7,170,000	578,961	865,000	---
North Mankato													
Sanitary Collection	1,267,081	1,188,348	78,733	50,023	66,301	50,000	---	49,680	---	---	---	61,675	50,000
Sewer	1,584,169	1,445,637	138,532	54,065	115,311	---	---	107,515	64,596	64,596	---	77,688	212,235
Storm Water	214,888	169,727	45,161	---	45,161	---	---	502,75	13,644	13,644	---	---	---
Water	1,526,311	1,168,189	358,122	61,686	280,428	---	---	149,665	42,431	42,431	---	142,421	145,000
Total	4,592,449	3,971,901	620,548	165,774	507,201	50,000	---	357,135	120,671	120,671	---	281,784	407,235
North St. Paul													
Electric	8,587,072	8,261,801	325,271	93,760	412,999	---	---	---	42,133	42,133	---	6,032	---
Fiber Optic	---	---	---	74,154	(9,789)	---	---	---	1,351,899	1,351,899	---	83,943	166,491
Solid Waste	786,297	712,268	74,029	13,826	87,855	---	---	20,000	14,472	14,472	---	---	---
Surface Water	429,275	224,494	204,781	30,110	190,171	---	---	14,209	31,187	31,187	---	47,588	173,600
Waste Water	1,260,763	1,070,966	189,797	115,829	214,550	---	---	502,367	115,413	115,413	---	94,898	68,200
Water	1,040,056	1,315,446	(275,390)	130,982	(245,241)	---	---	404,424	145,835	145,835	---	105,012	68,200
Total	12,103,463	11,584,975	518,488	458,661	650,545	---	---	941,000	1,700,939	1,700,939	---	337,473	476,491
Northfield													
Garbage	695,623	693,666	1,957	5,183	7,140	---	---	---	---	---	---	---	---
Liquor	2,624,534	2,444,254	180,280	27,208	207,488	---	---	125,000	9,194	9,194	---	---	---
Municipal Hospital	51,078,664	52,506,167	(1,427,503)	2,111,392	202,984	---	---	---	11,060,580	11,060,580	---	480,905	636,211
Storm Water Drainage	308,732	310,712	(1,960)	948	(62,658)	---	---	---	126,675	126,675	1,050,006	61,643	55,000
Wastewater	2,903,128	2,511,984	391,144	184,694	19,659	---	---	---	339,413	1,756,429	556,179	870,000	---
Water	1,975,938	1,262,816	713,142	108,117	741,345	---	---	---	591,996	599,630	76,948	180,000	---
Total	59,586,659	59,729,599	(142,940)	2,437,542	1,115,958	---	---	125,000	12,127,858	3,406,065	1,175,675	1,741,211	---
Northome													
Laundromat	4,518	5,118	(600)	---	(1,045)	---	---	---	---	---	---	---	---
Liquor	57,020	65,994	(8,974)	4,399	(23,263)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Sewer[3]													
Water[3]	66,813	93,103	(26,290)		3,737	(30,027)			(20,000)			3,737	11,000
Total	128,351	164,215	(35,864)	4,399	22,870	(54,335)			(20,000)			3,737	11,000
Northrop													
Sewer	11,073	12,573	(1,500)	2,291		791			399				
Water	16,618	17,801	(1,183)	171		(1,012)			405	3,500			
Total	27,691	30,374	(2,683)	2,462	(221)				804	3,500			
Norwood Young America													
Harbor At Peace	466,079	675,968	(209,889)	33,988	351,800	(527,701)			(790)	8,733		340,274	
Sewer	349,036	530,216	(181,180)	158,608	123,247	(145,819)			23,003	33,681		123,247	125,000
Storm Water	52,334	98,019	(45,685)	4,500		(41,185)			30,957				
Swimming Pool[25]									(48,811)				
Water	419,935	299,451	120,484	119,164	88,839	150,809	18,800		49,920	247,960		88,839	125,000
Total	1,287,384	1,603,654	(316,270)	316,260	563,886	(563,896)	18,800		54,279	290,374		552,360	250,000
Oak Park Heights													
Garbage	97,764	153,848	(56,084)	395		(55,689)			(76,800)				
Sewer	665,048	606,458	58,590	38,544		97,134			148,968	28,002			
Storm Sewer	73,942	34,277	39,665	7,007		46,672			2,800				
Water	482,100	387,766	94,334	28,930		123,264			280,512	11,774			
Total	1,318,854	1,182,349	136,505	74,876	211,381				355,480	39,776			
Oakdale													
Ambulance	539,760	516,812	22,948	92,767		115,715				14,330			
Sewer Enterprise	2,671,316	2,763,442	(92,126)	271,565		179,439			20,000				
Street Light	329,862	402,651	(72,789)	10,226		(62,563)			(12,500)	16,805			
Water Enterprise	2,091,846	1,914,805	177,041	246,923		423,964			200,000	15,513			
Total	5,632,784	5,597,710	35,074	621,481	656,555				207,500	46,648			
Odessa													
Sewer	20,995	15,227	5,768			5,768							
Water	28,465	46,064	(17,599)		10,800	(28,399)				32,294		10,800	8,000
Total	49,460	61,291	(11,831)	10,800	(22,631)					32,294		10,800	8,000
Odin													
Sewer	5,796	3,911	1,885		200	1,685							

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	13,801	20,842	(7,041)	---	(7,041)	---	---	---	275	---	---	---	---
Total	19,597	24,753	(5,156)	200	(5,356)	---	---	---	275	---	---	---	---
Ogema													
Liquor Store	380,831	337,212	43,619	4,416	48,035	---	---	---	75,068	---	---	---	---
Sewer	4,329	22,044	(17,715)	139	(17,576)	---	---	---	(18,000)	---	---	---	---
Water	32,012	178,803	(146,791)	19,688	(127,103)	---	---	---	---	---	---	---	---
Total	417,172	538,059	(120,887)	24,243	(96,644)	---	---	---	57,068	---	---	---	---
Ogilvie													
Liquor	422,773	417,778	4,995	6,493	11,488	---	---	---	1,806	---	---	---	---
Sewer	120,740	98,913	21,827	3,631	25,458	---	---	---	20,706	---	---	---	---
Water	60,064	63,140	(3,076)	---	(3,076)	---	---	---	(7,000)	---	---	---	---
Total	603,577	579,831	23,746	10,124	33,870	---	---	---	15,512	---	---	---	---
Okabena													
Liquor	262,473	283,887	(21,414)	12,495	(8,984)	---	---	---	---	809	---	---	---
Sewer	26,059	26,790	(731)	4,422	3,691	---	4,052	---	---	---	---	---	---
Water	61,185	43,924	17,261	662	17,923	---	---	---	---	---	---	---	---
Total	349,717	354,601	(4,884)	17,579	12,630	1,032	---	4,052	---	809	---	---	---
Oklee													
Refuse[2]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	41,859	48,248	(6,389)	---	(16,619)	---	---	---	---	---	---	10,230	15,000
Water & Garbage[2]	81,187	95,596	(14,409)	---	(42,907)	---	---	---	---	---	---	28,498	25,000
Total	123,046	143,844	(20,798)	---	(59,526)	---	---	---	---	---	---	38,728	40,000
Olivia													
Bayberry Court	117,677	63,256	54,421	9,636	3,711	---	---	---	6,200	---	---	58,205	20,000
Congregate Housing	399,550	301,774	97,776	2,669	41,891	---	---	---	---	---	---	54,711	80,000
Electric Utility	1,958,562	1,770,014	188,548	185,479	337,520	---	---	---	435,939	---	---	1,829	---
Liquor	837,054	850,709	(13,655)	16,331	2,676	---	---	---	10,000	2,812	---	---	---
Storm Sewer Utility	115,621	58,092	57,529	2,733	31,102	---	---	---	22,800	---	---	28,373	45,000
Utility Reserve	71,286	238	71,048	3,964	75,012	---	---	---	---	---	---	---	---
Wastewater Utility	328,512	393,254	(64,742)	14,066	(77,060)	---	---	---	---	141,475	---	27,018	51,250
Water Utility	381,045	354,286	26,759	10,558	(8,162)	---	---	---	---	---	---	43,983	100,000
Total	4,209,207	3,791,623	417,684	245,436	406,690	---	---	---	474,939	144,287	---	214,119	296,250

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Onamia													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	207,407	156,842	50,565	14,319	26,633	38,251	---	---	(31,000)	10,003	---	26,633	41,000
Total	207,407	156,842	50,565	14,319	26,633	38,251	---	---	(31,000)	10,003	---	26,633	41,000
Ormsby													
Water Fund	37,719	34,792	2,927	323	16,296	(13,046)	---	---	(7,500)	---	---	16,296	16,623
Total	37,719	34,792	2,927	323	16,296	(13,046)	---	---	(7,500)	---	---	16,296	16,623
Orono													
Golf	152,653	212,111	(59,458)	8,098	---	(51,360)	---	---	---	---	---	---	---
Sewer	954,627	1,017,428	(62,801)	380,335	---	317,534	---	---	11,300	---	---	---	---
Storm Water	495,497	80,288	415,209	18,412	---	433,621	---	---	---	---	---	---	---
Water	371,275	467,619	(96,344)	215,154	13,300	105,510	---	---	---	---	---	13,300	---
Total	1,974,052	1,777,446	196,606	621,999	13,300	805,305	---	---	11,300	---	---	13,300	---
Orr													
Airport	40,123	202,530	(162,407)	416,477	---	254,070	---	395,538	20,939	352,116	---	---	---
Liquor	547,041	525,282	21,759	4,251	---	26,010	---	---	49,500	---	---	---	---
Sewer	72,470	126,634	(54,164)	44,951	1,716	(10,929)	---	44,951	(129,728)	222,619	240,000	1,716	---
Water	69,231	102,898	(33,667)	64,906	---	31,239	---	64,906	(74,080)	79,305	---	---	---
Total	728,865	957,344	(228,479)	530,585	1,716	300,390	---	505,395	20,939	654,040	240,000	1,716	---
Ortonville													
E.D.A. - Senior Assisted Living	864,799	581,850	282,949	624	136,506	147,067	---	---	---	---	---	136,506	30,000
Golf	247,106	281,073	(33,967)	187	6,167	(39,947)	---	---	10,000	50,131	---	---	---
Light	1,871,604	1,818,799	52,805	64,416	---	117,221	---	---	118,219	155,454	---	---	---
Ortonville Area Health Services	14,076,343	12,791,389	1,284,954	443,460	201,951	1,526,463	---	---	35,111	---	---	197,067	206,165
Refuse[18]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[18]	455,675	362,875	72,800	58,606	---	131,406	---	---	---	195,256	---	---	---
Water	618,068	539,784	78,284	17,423	84,150	11,557	---	---	---	126,600	---	84,140	59,000
Total	18,113,595	16,375,770	1,737,825	584,716	428,774	1,893,767	---	---	163,330	527,441	---	417,713	295,165
Osakis													
Liquor	625,725	572,234	53,491	26,635	---	80,126	---	---	35,000	8,742	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise Water, Sewer, Sanitation[1]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Total	1,091,571	887,579	203,992	16,410	225,106	---	---	---	(36,099)	12,603	---	16,410	28,000
Oslo													
Café	95,155	144,099	(48,944)	---	(48,944)	---	---	---	---	---	---	---	---
Garbage	39,577	45,225	(5,648)	---	(5,648)	---	---	---	---	---	---	---	---
Sewer	15,495	36,835	(21,340)	---	(21,340)	---	---	---	---	---	---	---	---
Water	89,614	100,376	(10,762)	---	(14,510)	---	---	---	---	---	---	3,748	9,207
Total	239,841	326,535	(86,694)	3,748	(90,442)	---	---	---	---	---	---	3,748	9,207
Osseo													
Garbage	13,837	12,537	1,280	7,373	8,653	---	---	---	---	---	---	---	---
Sewer	406,482	406,215	267	9,488	9,755	---	---	(37,750)	---	---	---	---	---
Water	296,851	336,691	(39,840)	46,266	6,426	---	---	7,500	---	9,445	---	---	---
Total	717,170	755,463	(38,293)	63,127	24,834	---	---	(30,250)	---	9,445	---	---	---
Ostrander													
Sewer	49,480	28,101	21,379	401,554	29,745	---	---	401,554	---	393,188	---	---	---
Water	36,687	24,515	12,172	526	7,698	---	---	---	---	---	---	2,500	5,000
Total	86,167	52,616	33,551	402,080	37,443	---	---	401,554	---	393,188	---	2,500	5,000
Otsego													
Sewer	627,752	986,798	(359,046)	22,095	(336,951)	---	---	---	(318,881)	24,676	---	---	---
Water	754,812	569,882	184,930	75,284	260,214	---	---	---	318,881	289,345	---	---	---
Total	1,382,564	1,556,680	(174,116)	97,379	(76,737)	---	---	---	---	314,021	---	---	---
Ottertail													
Water	199,002	163,604	35,398	4,994	(16,525)	---	---	---	(26,815)	---	---	56,917	80,000
Total	199,002	163,604	35,398	4,994	(16,525)	---	---	---	(26,815)	---	---	56,917	80,000
Owatonna													
Electric	32,008,441	31,397,634	610,807	605,762	1,148,211	---	---	---	---	2,166,180	---	68,358	100,404
Gas	22,888,305	22,919,882	(31,577)	146,173	113,811	---	---	---	---	517,344	---	110,277	246,123
H.R.A. Housing Programs	---	522,738	(522,738)	582,387	59,649	---	---	---	---	---	---	---	---
Sewer	2,292,180	1,678,028	614,152	1,098,118	1,712,270	---	---	---	350,000	691,198	---	---	---
Storm Water	251,316	43,882	207,434	2,250	209,684	---	---	---	156,600	174,302	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	3,020,615	2,189,197	831,418	131,498	852,251	---	---	---	---	409,306	---	110,665	258,473
Total	60,460,857	58,751,361	1,709,496	179,808	4,095,876	---	579,514	---	506,600	3,958,330	---	289,300	605,000
Palisade													
Liquor	386,069	421,761	(35,692)	15,669	(20,023)	---	---	---	---	2,769	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	56,470	52,220	4,250	---	4,250	---	---	---	12,000	---	---	---	---
Total	442,539	473,981	(31,442)	15,669	(15,773)	---	---	---	12,000	2,769	---	---	---
Park Rapids													
Liquor	2,829,849	2,572,277	257,572	46,307	303,879	---	---	---	529,875	32,979	---	---	---
Sewer	487,068	1,106,694	(619,626)	319,767	(546,254)	---	---	---	---	55,863	---	253,455	642,802
Water	576,015	524,984	51,031	55,230	99,048	---	---	---	---	648,964	642,115	5,411	40,598
Total	3,892,932	4,203,955	(311,023)	421,304	(143,327)	---	---	---	529,875	737,806	642,115	258,866	683,400
Parkers Prairie													
Economic Development 1-1	2,517	3	2,514	643	3,157	---	---	---	---	---	---	---	---
Economic Development 1-2	117,041	7,388	109,653	233	109,886	---	---	---	---	---	---	---	---
Event Center	10,580	124,367	(113,787)	108,371	(26,298)	---	---	---	---	1,336,833	---	20,882	7,875
Liquor	576,178	573,574	2,604	2,481	(37,106)	---	---	---	---	---	---	37,897	20,000
Sewer	115,504	141,318	(25,814)	1,162	(36,680)	---	---	---	(56,600)	35,463	---	11,545	---
Water	104,918	91,351	13,567	5,398	6,937	---	---	---	56,600	35,463	---	11,545	---
Total	926,738	938,001	(11,263)	118,288	19,896	---	---	---	---	1,407,759	---	81,869	27,875
Paynesville													
Liquor	777,161	757,883	19,278	5,551	24,829	---	---	---	23,000	---	---	---	---
Sewer	537,061	623,943	(86,882)	215,479	114,047	---	---	---	163,500	139,168	---	---	---
Water	432,749	235,892	196,857	26,302	223,159	---	---	---	196,500	---	---	---	---
Total	1,746,971	1,617,718	129,253	247,332	362,035	---	---	---	383,000	139,168	---	---	---
Pease													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	60,017	97,390	(37,373)	---	(37,373)	---	---	---	---	1,920	---	---	---
Total	60,017	97,390	(37,373)	---	(37,373)	---	---	---	---	1,920	---	---	---
Pelican Rapids													
Liquor	842,486	783,863	58,623	---	58,623	---	---	---	40,000	---	---	---	---
Sewer	640,075	653,739	(13,664)	7,535	(53,074)	---	---	---	---	12,393	---	44,140	144,950

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	376,490	314,783	61,707	45,396	24,906	---	---	---	(7,842)	14,574	---	42,680	67,416
Total	1,859,051	1,752,385	106,666	92,341	30,455	---	---	---	32,158	26,967	---	86,820	212,566
Pemberton													
Garbage	15,032	13,721	1,311	---	1,311	---	---	---	---	---	---	---	---
Sewer	58,732	38,344	20,388	4,474	15,914	---	---	1,257	---	---	---	4,474	17,296
Sewer Replacement	---	---	---	---	---	---	---	(1,257)	---	---	---	---	---
Water	39,979	33,104	6,875	76	393	---	---	170	---	9,237	---	558	6,000
Total	113,743	85,169	28,574	76	17,618	---	---	170	---	9,237	---	5,032	23,296
Penneck													
Sewer	67,726	76,660	(8,934)	88,764	54,327	---	---	---	---	9,752	---	54,198	13,000
Water	34,718	18,023	16,695	99,833	---	---	---	---	---	---	---	---	---
Total	102,444	94,683	7,761	188,597	54,327	---	---	---	---	9,752	---	54,198	13,000
Pequot Lakes													
Sewer	203,193	124,350	78,843	15,988	4,765	---	1,231	38	190,714	21,941	---	4,765	20,000
Storm Sewer	65,704	57,255	8,449	6,284	---	---	---	---	(185,815)	---	---	---	---
Water	285,347	186,655	98,692	23,329	68,284	---	1,231	38	2,869	---	---	68,284	19,558
Total	554,244	368,260	185,984	45,601	158,536	---	2,462	76	7,768	21,941	---	73,049	39,958
Perham													
Community Center	778,937	735,065	43,872	50,250	45,550	---	---	4,500	---	77,200	---	4,436	24,015
Gas	8,852,470	9,088,825	(236,355)	34,967	(439,617)	---	---	741	53,750	197,024	---	226,120	105,000
Incinerator	4,599,226	4,299,489	299,737	68,832	(171,528)	---	---	---	---	286,287	122,040	540,097	227,288
Lakeside Golf Club	578,189	497,030	81,159	69,769	105,689	---	---	---	---	31,200	---	20,301	20,000
Liquor	1,530,079	1,314,606	215,473	27,628	210,998	---	---	309	182,000	730,228	1,220,000	---	---
Recycling	67,823	60,588	7,235	1,497	8,732	---	---	31	---	---	---	---	---
Sewer & Wastewater	562,034	593,820	(31,786)	134,015	70,975	---	98,118	432	40,083	395,326	---	31,254	45,000
Water	541,086	347,131	193,955	90,358	240,348	---	---	370	21,650	5,600	371,200	43,366	79,000
Total	17,509,844	16,936,554	573,290	472,841	711,147	---	98,118	6,383	297,483	1,722,865	1,713,240	865,574	500,203
Perley													
Refuse	14,073	9,643	4,430	---	4,430	---	---	---	---	---	---	---	---
Sewer	10,140	5,020	5,120	---	5,120	---	---	---	---	---	---	---	---
Utility	14,022	1,547	12,475	---	12,475	---	---	---	---	---	---	---	---
Total	38,235	16,210	22,025	---	22,025	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Peterson													
Electric	138,186	133,869	4,317	---	4,317	---	---	---	---	---	---	---	---
Refuse	9,240	523	8,717	---	8,717	---	---	---	---	---	---	---	---
Sewer	44,104	25,967	18,137	1,597	16,540	---	---	---	---	---	---	1,597	50,690
Water	18,490	16,725	1,765	---	1,765	---	---	---	---	---	---	---	---
Total	210,020	177,084	32,936	1,597	31,339	---	---	---	---	---	---	1,597	50,690
Pietz													
Electric	757,392	706,105	51,287	50,356	101,643	---	---	---	25,000	1,244	---	---	---
Golf Carts	214	33,583	(33,369)	62	(33,307)	---	---	---	9,733	6,300	---	---	---
Golf Course	206,568	181,366	25,202	34,953	60,155	29,206	4,099	(9,733)	18,879	---	---	---	---
Solid Waste	59,826	67,623	(7,797)	2,967	(4,830)	---	---	---	---	---	---	---	---
Storm Water	20,000	166	19,834	39	3,217	---	---	---	---	50,063	---	16,656	---
Total	1,044,000	988,843	55,157	88,377	126,878	29,206	4,099	25,000	76,486	16,656	---	---	---
Pillager													
Sewer	131,084	121,039	10,045	56,628	21,323	31,461	---	4,555	32,020	---	---	44,971	40,500
Water	82,249	105,521	(23,272)	19,229	19,878	(23,921)	---	---	---	16,347	---	18,413	14,500
Total	213,333	226,560	(13,227)	75,857	(2,598)	31,461	---	4,555	32,020	16,347	---	63,384	55,000
Pine City													
Liquor	1,639,921	1,558,100	81,821	7,649	80,759	---	---	---	50,000	3,241	---	8,711	---
Sewer	582,125	305,976	276,149	53,331	308,150	---	---	---	63,419	616,218	729,679	3,529	11,346
Water	347,182	295,846	51,336	140,986	(402,284)	---	---	---	100,900	6,116,696	7,992,206	2,692	8,654
Total	2,569,228	2,159,922	409,306	201,966	(13,375)	---	---	---	214,319	6,736,155	8,721,885	14,932	20,000
Pine Island													
Cemetery	21,376	39,469	(18,093)	178,852	160,759	---	---	---	---	---	---	---	---
Deputy Registrar	51,331	58,863	(7,532)	369	(7,163)	---	---	---	---	---	---	---	---
Evergreen Place	221,939	129,174	92,765	37,834	70,185	---	---	---	---	---	---	38,209	45,000
Sewer	483,963	420,210	63,753	46,266	79,896	---	---	---	---	---	---	31,691	127,261
Water	443,006	286,825	156,181	61,537	179,831	---	---	---	---	---	---	38,324	30,000
Total	1,221,615	934,541	287,074	302,278	483,508	---	---	---	---	---	---	108,224	202,261
Pine River													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments		
Water[3]	90,130	143,960	(53,830)	226	5,962	(59,566)	---	---	---	---	39,988	357,003	2,966	8,000	
Total	90,130	143,960	(53,830)	226	5,962	(59,566)	---	---	---	---	39,988	357,003	2,966	8,000	
Pipestone															
Garbage	167,764	168,782	(1,018)	13,397	---	12,379	---	---	---	---	27,409	---	---	---	---
Liquor	1,135,025	986,461	148,564	28,078	---	176,642	---	---	50,000	---	---	---	---	---	---
Sewer	684,685	540,231	144,454	37,655	123,255	58,854	---	---	285,143	---	265,061	810,000	121,842	84,623	
Water	480,688	449,912	30,776	24,181	112,079	(57,122)	---	---	237,515	---	279,611	810,000	111,832	40,960	
Total	2,468,162	2,145,386	322,776	103,311	235,334	190,753	---	---	572,658	---	572,081	1,620,000	233,674	125,583	
Plainview															
Liquor	586,243	582,141	4,102	18,731	---	22,833	---	---	---	---	70,496	---	---	---	---
Sewer	910,241	861,667	48,574	29,014	19,834	57,754	---	---	---	---	48,076	---	19,565	25,000	
Water	336,385	278,144	58,241	50,741	21,958	87,024	---	---	6,500	---	71,153	---	16,294	108,164	
Total	1,832,869	1,721,952	110,917	98,486	41,792	167,611	---	---	6,500	---	189,725	---	35,859	133,164	
Plato															
Sewer	104,337	203,313	(98,976)	34,634	13,372	(77,714)	26,577	---	3,021	---	---	---	13,372	44,000	
Water	28,474	39,097	(10,623)	14,448	---	3,825	8,869	---	1,007	---	7,668	---	---	---	
Total	132,811	242,410	(109,599)	49,082	13,372	(73,889)	35,446	---	4,028	---	7,668	---	13,372	44,000	
Plummer															
Sanitation Enterprise	4,873	26,534	(21,661)	---	---	(21,661)	---	---	---	---	---	---	---	---	---
Wastewater Enterprise	17,757	58,918	(41,161)	106	5,995	(47,050)	---	---	---	(19,310)	2,258	---	5,995	7,000	
Water Enterprise	17,619	23,433	(5,814)	107	---	(5,707)	---	---	---	(19,310)	2,258	---	---	---	
Total	40,249	108,885	(68,636)	215	5,995	(74,418)	---	---	(8,620)	---	4,516	---	5,995	7,000	
Plymouth															
Field House	300,572	305,390	(4,818)	29,080	---	24,262	---	---	---	7,537	6,497	---	---	---	
Ice Center	1,260,927	1,613,614	(352,687)	42,791	75,250	(385,146)	---	---	---	27,675	73,907	---	---	---	
Plymouth Towne Square	841,647	619,184	222,463	47,840	162,406	107,897	---	---	(165,000)	---	298,306	---	163,310	180,000	
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Solid Waste Management	1,071,804	970,125	101,679	307,261	---	408,940	---	---	38,799	---	---	---	---	---	
Vicksburg Crossing	578,690	694,927	(116,237)	37,821	483,447	(561,863)	---	---	---	---	76,870	---	483,455	---	
Water Resources	2,190,339	1,705,800	484,539	199,741	---	684,280	---	---	---	---	444,184	---	---	---	
Water/Sewer Utility[3]	11,830,544	14,041,849	(2,211,305)	5,210,200	427,419	2,571,476	---	---	4,366,192	---	4,440,851	---	404,538	725,000	
Total	18,074,523	19,950,889	(1,876,366)	5,874,734	1,148,522	2,849,846	---	---	4,432,153	---	5,340,615	---	1,051,303	905,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	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
Porter													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	46,035	41,047	4,988	597	4,094	---	---	---	---	---	---	1,491	---
Total	46,035	41,047	4,988	597	4,094	---	---	---	---	---	---	1,491	---
Preston													
Electric	1,174,043	1,552,912	(378,869)	486,512	80,826	---	---	---	---	358,751	580,000	13,825	60,000
Preston Emergency Services	131,496	129,019	2,477	9,014	11,491	---	---	(9,269)	---	---	---	---	---
Sewer	235,366	241,453	(6,087)	24,654	3,005	---	---	---	---	149,514	131,250	14,985	64,499
Storm Sewer	61,194	22,439	38,755	65	25,904	---	---	---	---	39,976	52,500	25,399	43,113
Water	321,817	258,711	63,106	34,144	59,843	---	---	---	---	192,540	192,500	45,661	126,014
Total	1,923,916	2,204,534	(280,618)	554,389	145,645	---	---	(9,269)	---	740,781	956,250	99,870	293,626
Princeton													
Airport	54,936	187,947	(133,011)	49,595	(83,416)	---	---	49,495	(18,400)	128,177	---	---	---
Electric	6,162,203	5,480,855	681,348	120,384	358,663	---	---	---	---	784,224	---	392,137	365,000
Liquor	2,526,709	2,319,775	206,934	55,267	262,201	---	---	---	8,900	957,452	---	---	---
Sanitary Sewer	652,298	432,856	219,442	57,650	160,108	---	---	---	---	1,099,337	1,755,000	96,724	211,160
Sanitation	351,289	353,433	(2,144)	1,641	(1,803)	---	---	---	---	4,885	---	---	---
Water	1,005,261	574,642	430,619	104,145	310,252	---	---	---	---	1,818,593	---	203,190	259,000
Total	10,752,696	9,349,508	1,403,188	388,682	1,006,005	---	---	49,495	(9,500)	4,792,668	1,755,000	692,051	835,160
Prinsburg													
Senior Housing	30,000	17,975	12,025	470	(3,944)	---	---	---	---	---	---	16,439	7,948
Sewer	137,490	136,387	1,103	64,360	(48,106)	43,239	---	6,769	---	---	---	133,240	2,092,263
Water	38,800	39,901	(1,101)	4,191	3,090	---	---	---	---	---	---	---	193,237
Total	206,290	194,263	12,027	69,021	(48,960)	43,239	---	6,769	---	---	---	149,679	2,293,448
Prior Lake													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utilities	350,524	267,708	82,816	28,991	111,807	---	---	---	---	---	---	---	---
Transit Services	85,560	692,071	(606,511)	738,204	131,693	---	---	738,204	---	---	---	---	---
Water & Sewer Utilities[3]	5,087,201	3,747,373	1,339,828	450,293	1,761,831	---	---	---	709,025	567,196	---	---	---
Total	5,523,285	4,707,152	816,133	1,217,488	2,005,331	---	---	738,204	709,025	567,196	---	---	---
Proctor													
Liquor	864,643	839,724	24,919	41	2,762	---	---	---	3,000	9,175	---	---	2,762

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Municipal Golf Course	95,176	104,074	50,000	4,169	36,933	---	---	---	6,660	---	---	4,169	3,229
Public Utilities[4]	2,426,457	2,328,285	98,172	161,999	260,171	---	---	---	---	57,147	---	---	---
Sewer	447,300	386,993	60,307	33,849	94,156	---	---	---	24,365	---	---	---	---
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	3,833,576	3,659,076	174,500	245,889	413,458	---	---	---	34,025	66,322	---	6,931	3,229
Racine	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	160,240	85,576	74,664	7,272	56,379	---	---	---	---	---	---	25,557	30,121
Total	160,240	85,576	74,664	7,272	56,379	---	---	---	---	---	---	25,557	30,121
Ramsey	---	---	---	---	---	---	---	---	---	---	---	---	---
Recycling Utility	291,152	283,746	7,406	635	8,041	---	---	---	6,200	---	---	---	---
Sewer Utility	1,100,948	838,452	262,496	330,824	593,320	---	---	---	17,000	2,56,864	---	---	---
Storm Water Utility	503,553	440,697	62,856	15,311	78,167	---	---	---	(348,035)	---	---	---	---
Street Light	173,541	110,837	62,704	54,628	117,332	---	---	---	10,000	71,910	---	---	---
Water Utility	1,440,658	912,094	528,564	640,223	1,168,787	---	---	---	22,000	845,680	---	---	---
Total	3,509,852	2,585,826	924,026	1,041,621	1,965,647	---	---	---	(292,835)	1,174,454	---	---	---
Randall	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric & Garbage[17]	378,407	346,514	31,893	8,323	40,216	---	---	---	10,271	11,178	---	---	---
Liquor	521,444	504,586	16,858	7,940	24,798	---	---	---	---	10,065	---	---	---
Natural Gas	310,795	256,097	54,698	2,813	30,821	---	---	---	50,000	---	---	26,596	25,000
Refuse[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	119,430	99,101	20,329	8,932	18,611	---	---	---	---	581,574	773,919	10,650	10,000
Total	1,330,076	1,206,298	123,778	28,008	114,446	---	---	---	60,271	602,817	773,919	37,246	35,000
Randolph	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[0]	13,009	18,294	(5,285)	---	(5,285)	---	---	---	(2,650)	18,294	---	---	---
Total	13,009	18,294	(5,285)	---	(5,285)	---	---	---	(2,650)	18,294	---	---	---
Ranier	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	388,602	375,991	12,611	1,398	14,009	---	---	---	20,000	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Utility Enterprise Fund[3]	174,692	213,765	(39,073)	14,623	(24,450)	---	---	---	(2,036)	24,100	---	---	---
Total	563,294	589,756	(26,462)	16,021	(10,441)	---	---	---	17,964	24,100	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Raymond													
Sewer	56,680	33,995	22,685	4,555	27,240	---	---	---	9,500	---	---	---	---
Water	62,336	57,443	4,893	442	5,335	---	---	---	9,500	522	---	---	---
Total	119,016	91,438	27,578	4,997	32,575	---	---	---	19,000	522	---	---	---
Red Lake Falls													
Refuse[]]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[]]	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility[]]	452,889	379,433	73,456	73,743	(32,947)	---	---	---	(16,900)	312,506	---	173,645	575,000
Total	452,889	379,433	73,456	73,743	(32,947)	---	---	---	(16,900)	312,506	---	173,645	575,000
Red Wing													
Ambulance	2,652,664	2,533,547	119,117	27,014	146,131	---	---	4,201	---	---	---	---	---
Incinerator	2,237,906	2,966,773	(728,867)	29,629	(699,238)	---	---	---	(250,000)	84,113	---	---	---
Marina	800,378	727,321	73,057	421	12,961	---	---	---	---	---	---	60,517	55,000
Refuse Collection & Recycling	1,615,518	1,617,506	(1,988)	50,417	48,429	---	---	---	76,840	---	---	---	---
Sewer Utility	2,880,038	3,305,745	(425,707)	1,132,022	457,786	---	---	134,227	256,721	1,092,479	---	248,529	478,443
Water Utility	3,046,704	2,038,448	1,008,256	385,936	995,911	---	---	---	198,611	87,115	12,190	398,281	710,000
Total	13,233,208	13,189,340	43,868	1,625,439	961,980	---	---	138,428	282,172	1,263,707	12,190	707,327	1,243,443
Redwood Falls													
Aspenwood Apartments	134,400	64,065	70,335	9,650	80,161	---	---	---	1,600	---	---	78,517	24,622
Liquor	1,575,167	1,483,156	92,011	26,868	38,869	---	---	---	75,000	---	---	36,450	25,000
Public Utilities	4,873,157	4,829,097	44,060	603,279	411,249	---	---	3,264	261,155	623,357	---	205,414	125,000
Redwood Area Hospital	16,668,262	15,015,162	1,653,100	1,149,007	500,397	---	---	---	208,155	9,859,780	---	469,126	195,000
Sewer Utility	610,691	731,088	(120,397)	70,191	38,538	---	---	---	6,088	706,060	---	51,821	815,870
Southwaite Apartments	237,089	129,795	107,294	19,634	21,704	---	---	---	3,200	---	---	102,036	32,306
Storm Sewer Utility	141,836	100,996	40,840	(47,612)	(6,772)	---	---	---	13,460	23,297	---	---	---
Water Utility	769,967	589,378	180,589	114,445	49,325	---	---	---	3,193	184,897	---	52,548	954,126
Total	25,010,569	22,942,737	2,067,832	1,945,462	2,964,690	---	---	3,264	571,851	11,397,391	---	995,912	2,171,924
Remer													
Ambulance	78,440	95,841	(17,401)	30,006	12,605	---	---	---	39,569	16,773	---	---	---
Liquor	492,734	472,576	20,158	---	20,158	---	---	---	30,000	1,458	---	---	---
Sewer	55,232	31,178	24,054	---	11,569	---	---	---	2,838	11,985	---	12,485	6,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	38,823	43,533	(4,710)	1,000	(5,710)	---	---	---	---	12,620	---	1,000	20,000
Total	665,229	643,128	22,101	30,006	38,622	---	---	---	72,407	42,836	---	13,485	26,000
Renville													
Golf Course	201,202	273,939	(72,737)	3,163	(104,862)	---	---	---	(75,000)	---	---	33,783	84,825
Nursing Home	---	---	---	16,472	16,472	---	---	---	---	---	---	---	---
Sewer Utility	389,162	341,486	47,676	46,799	10,465	---	---	---	---	---	---	78,756	219,322
Water Utility	264,186	230,336	33,850	183,907	142,679	---	---	---	58,006	4,376	---	70,226	170,970
Total	854,550	845,761	8,789	250,341	64,754	---	---	---	(16,994)	4,376	---	182,765	475,117
Revere													
Public Utilities Fund[1]	48,982	28,089	20,893	878	21,771	---	---	---	10,278	---	---	---	---
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	48,982	28,089	20,893	878	21,771	---	---	---	10,278	---	---	---	---
Rice													
Sewer	134,648	68,002	66,646	27,193	74,541	---	---	---	10,219	213,232	123,443	19,298	56,000
Water	110,018	108,606	1,412	21,749	23,161	---	---	---	---	---	---	---	---
Total	244,666	176,608	68,058	48,942	97,702	---	---	---	10,219	213,232	123,443	19,298	56,000
Richfield													
Liquor	10,775,418	10,156,420	618,998	21,136	640,134	---	---	---	673,180	6,667	---	---	---
Recreation	1,116,301	1,477,298	(360,997)	206,308	(219,429)	---	---	---	(314,000)	---	---	65,982	65,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	884,562	933,491	(48,929)	149,808	(1,261)	---	---	---	39,061	3,555,006	---	66,137	225,000
Water & Sewer Utility[3]	5,617,234	5,545,630	71,604	357,308	179,583	---	---	---	1,500,000	4,173,676	---	298,045	---
Total	18,393,515	18,112,839	280,676	734,560	599,027	---	---	---	39,061	4,535,349	---	450,164	290,000
Richmond													
Civic Arena	162,038	216,642	(54,584)	197	(71,562)	---	---	---	8,250	---	---	17,175	25,000
Wastewater	247,521	260,089	(12,568)	185,972	80,544	---	---	---	---	440,580	6,205,744	92,860	7,090,000
Water	128,123	114,535	13,588	17,160	30,748	---	---	---	70,000	---	---	---	---
Total	537,702	591,266	(63,564)	203,329	39,730	---	---	---	8,250	440,580	6,205,744	110,035	7,115,000
Riverton													
Sewer	11,422	7,121	4,301	---	4,301	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	17,960	10,256	7,704	---	7,704	---	---	---	---	2,060	---	---	---
Total	29,382	17,377	12,005	---	12,005	---	---	---	---	2,060	---	---	---
Robbinsdale													
Broadway Court	729,821	440,807	289,014	70,406	282,839	---	---	---	---	20,318	---	---	45,000
Deputy Registrar	324,532	324,699	(147)	---	(35)	---	---	---	---	---	---	---	---
Liquor	2,159,638	2,089,831	69,827	13,457	83,284	---	---	50,000	---	3,557	---	---	---
Sanitary Sewer Utility	1,455,471	1,288,006	167,465	80,427	219,073	---	---	15,954	---	667,091	---	---	122,830
Solid Waste Removal	1,231,954	1,199,735	32,219	129,888	162,107	---	36,656	170,000	---	---	---	---	---
Storm Sewer Utility	486,436	151,432	335,004	77,842	323,743	---	---	31,730	---	845,116	---	---	125,520
Water Utility	1,273,413	918,460	354,953	90,966	355,179	---	---	66,804	---	237,563	---	---	178,650
Total	7,661,305	6,412,970	1,248,335	330,676	1,426,190	---	36,656	334,488	---	1,773,645	---	---	472,000
Rochester													
Electric Utility	156,772,451	135,956,555	20,815,896	3,499,246	20,799,540	---	---	52,427	8,525,577	20,338,253	76,680,000	5,317,286	32,500,000
Parking	4,191,797	3,344,248	847,549	809,207	1,656,756	---	---	577	332,428	342,284	---	---	---
Sewer Utility	13,234,276	12,498,351	735,925	2,487,535	(1,989,256)	57	---	9,219	590,917	31,853,852	49,955,000	4,316,093	1,770,000
Storm Water Utility	3,470,521	2,806,907	663,614	522,738	1,171,269	---	---	470,457	(247,089)	2,939,461	---	---	---
Water Utility	8,273,714	6,937,617	1,336,097	130,380	1,355,186	---	---	6,005	386,029	2,761,810	---	---	355,000
Total	185,942,759	161,543,678	24,399,081	7,432,750	22,993,495	57	---	538,685	9,587,892	58,235,660	126,635,000	9,642,062	34,625,000
Rockford													
Sewer	426,048	518,186	(92,138)	200,998	16,425	---	---	---	---	20,085	---	---	260,451
Water	442,410	335,620	106,790	222,390	238,149	---	---	---	---	1,600,028	---	---	69,480
Total	868,458	853,806	14,652	423,388	254,574	---	---	---	---	1,620,113	---	---	329,931
Rockville													
Sewer	241,071	358,583	(117,512)	197,083	(44,121)	17,668	---	1,226	---	82,523	193,076	123,692	504,450
Water	102,004	128,719	(26,715)	120,744	55,208	---	---	---	3,328	3,415	---	55,208	15,000
Total	343,075	487,302	(144,227)	317,827	(5,300)	17,668	---	1,226	3,328	85,938	193,076	178,900	519,450
Rogers													
Liquor	3,193,508	2,890,931	302,577	8,171	254,121	---	---	---	102,971	---	---	54,785	45,000
Sewer	486,669	687,797	(201,128)	44,565	(156,563)	---	---	60,000	---	---	---	---	---
Storm Sewer	220,022	270,529	(50,507)	6,283	(46,743)	---	---	---	---	---	---	---	35,000
Water	821,919	925,766	(103,847)	104,790	943	---	---	60,000	---	---	---	---	---
Total	4,722,118	4,775,023	(52,905)	163,809	51,758	---	---	222,971	---	---	---	56,973	80,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Rollingstone													
Sewer	67,050	56,864	181	11,654	(1,287)	---	---	---	400	---	---	11,654	25,000
Water	49,195	62,896	3,458	---	(10,243)	---	---	---	(39,129)	---	---	---	---
Total	116,245	119,760	3,639	11,654	(11,530)	---	---	---	(38,729)	---	---	11,654	25,000
Roscoe													
Sewer	15,050	11,804	3,246	17,120	16,137	---	---	---	2,232	---	---	17,120	14,000
Water	8,209	8,161	48	---	48	---	---	---	---	---	---	---	---
Total	23,259	19,965	3,294	17,120	16,185	---	---	---	2,232	---	---	17,120	14,000
Rose Creek													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	59,413	36,592	22,821	615	23,436	---	---	---	21,500	570	---	---	---
Total	59,413	36,592	22,821	615	23,436	---	---	---	21,500	570	---	---	---
Roseau													
Electric	2,875,409	2,236,054	639,355	---	639,355	---	---	---	1,200,000	---	---	---	---
Garbage Collection	367,761	346,065	21,696	---	21,696	---	---	---	---	---	---	---	---
Liquor	1,445,567	1,262,054	183,513	2,499	186,012	---	---	---	230,000	---	---	---	---
Roseau Court Townhomes	141,674	114,174	27,500	7,251	12,774	---	---	---	22,618	---	---	21,977	5,728
Sewer Service	334,851	359,993	(25,142)	6,559	(38,123)	6,559	---	---	---	---	---	19,540	59,315
Water	387,033	501,265	(114,232)	3,722	(129,755)	---	---	---	---	---	---	19,245	85,000
Total	5,552,295	4,819,605	732,690	20,031	691,959	6,559	---	---	1,452,618	---	---	60,762	150,043
Rosemount													
Arena	373,504	468,017	(94,513)	---	(94,513)	---	---	---	(96,500)	2,094	---	---	---
Sewer	1,337,722	2,054,979	(717,257)	846,269	124,580	---	---	---	824,565	103,691	---	4,432	---
Storm Water	737,016	1,099,332	(362,316)	610,087	101,611	---	---	---	261,178	36,427	---	146,160	405,000
Water	1,225,113	2,143,852	(918,739)	1,275,326	167,607	---	---	---	943,587	562,899	1,182,606	188,980	415,000
Total	3,673,355	5,766,180	(2,092,825)	2,731,682	299,285	---	---	---	1,932,830	705,111	1,182,606	339,572	820,000
Roseville													
Golf	315,372	354,318	(38,946)	22,492	(16,454)	---	---	---	---	---	---	---	---
Sanitary Sewer	2,796,265	3,035,274	(239,009)	171,722	(67,287)	---	---	---	---	203,249	---	---	---
Solid Waste/Recycle	387,706	443,984	(56,278)	67,470	11,192	---	---	---	63,861	---	---	---	---
Storm	688,715	826,297	(137,582)	133,226	(4,356)	---	---	---	---	334,019	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	4,809,523	4,739,327	70,196	25,393	95,589	---	---	---	---	118,822	---	---	---
Total	8,997,581	9,399,200	(401,619)	420,503	18,684	---	---	63,861	---	656,090	---	---	---
Rothsay													
Sewer	34,130	35,469	(1,339)	11,347	8,683	9,020	---	2,327	---	18,266	---	1,325	25,000
Water	71,038	44,899	26,139	9,243	19,157	7,248	---	1,995	---	---	---	19,157	36,740
Total	105,168	80,368	24,800	20,590	24,908	16,268	---	4,322	---	18,266	---	20,482	61,740
Round Lake													
Electric	637,737	539,723	98,014	657	98,671	---	---	---	100,000	---	---	---	---
Gas	272,246	280,597	(8,351)	7,100	(1,251)	---	---	---	---	1,358	---	---	---
Internet	65,868	78,148	(12,280)	---	(12,280)	---	---	---	---	1,156	---	---	---
Liquor	115,950	116,708	(758)	2,294	1,536	---	---	---	---	---	---	---	---
Pit-Stop	739,932	760,236	(20,294)	---	(20,294)	---	---	---	1,000	3,256	---	---	---
Sewer	28,526	40,745	(12,219)	1,842	(10,377)	---	---	---	---	---	---	---	---
Water	42,874	91,010	(48,136)	22,527	(25,609)	---	---	---	---	---	---	---	---
Total	1,903,133	1,907,157	(4,024)	34,420	30,396	---	---	---	101,000	5,770	---	---	---
Royalton													
Refuse	73,931	82,339	(8,408)	3,563	(4,845)	---	---	---	---	10,140	---	---	---
Sewer	159,060	74,632	84,428	14,107	24,842	4,297	---	596	11,283	166,342	---	73,693	11,050
Water	145,016	77,325	67,691	9,351	72,317	---	---	---	11,000	30,957	---	4,725	23,950
Total	378,007	234,296	143,711	27,021	92,314	4,297	---	596	22,283	207,439	---	78,418	35,000
Rush City													
Liquor	709,465	717,873	(8,408)	21,904	13,496	---	---	---	5,000	4,715	---	---	---
Sewer	397,452	170,266	227,186	25,575	214,069	---	---	---	(120,257)	---	---	38,692	199,000
Sewer Access/Hookup	24,700	---	24,700	---	24,700	---	---	---	---	---	---	---	---
Water	404,844	239,933	164,911	13,900	124,074	---	---	---	(172,138)	---	---	54,737	198,000
Total	1,536,461	1,128,072	408,389	61,379	376,339	---	---	---	(287,395)	4,715	---	93,429	397,000
Rushford													
Electric	1,281,709	1,193,149	88,560	44,941	86,116	---	---	---	30,000	155,727	---	47,102	45,000
Liquor	358,071	390,326	(32,255)	9,564	(22,691)	---	862,394	---	30,000	---	---	---	---
Sewer	294,230	292,816	1,414	10,894	22,778	---	---	---	(60,000)	493,364	---	22,778	53,121
Water	262,767	222,854	39,913	1,650	20,883	---	---	---	97,000	309,909	336,469	20,883	39,000
Total	2,196,777	2,099,145	97,632	67,049	73,635	---	862,394	---	97,000	959,000	336,469	90,763	137,121

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Rushford Village													
Sewer[0]	34,334	58,274	(23,940)	5,711	(21,349)	---	---	---	---	---	---	3,120	8,269
Water[0]	17,136	20,961	(3,825)	4,569	744	---	---	---	---	---	---	---	---
Total	51,470	79,235	(27,765)	10,280	(20,605)	---	---	---	---	---	---	3,120	8,269
Rushmore													
Electric	160,732	171,618	(10,886)	23,542	12,656	---	---	---	---	1,389	---	---	---
Sewer	69,556	48,894	20,662	924	16,417	---	---	---	---	15,877	37,402	5,169	20,377
Water	52,196	81,621	(29,425)	155	(29,270)	---	---	---	---	21,254	---	---	---
Total	282,484	302,133	(19,649)	24,621	(197)	---	---	---	---	38,520	37,402	5,169	20,377
Russell													
Liquor	278,028	277,623	405	10,374	10,779	---	---	---	12,500	3,613	---	---	---
Refuse	22,501	24,341	(1,840)	1,126	(714)	---	---	---	---	---	---	---	---
Sewer	43,534	71,933	(28,399)	22,742	7,943	---	2,406	(20,728)	---	6,706	---	1,455	8,862
Water	54,113	57,501	(3,388)	735	(2,653)	---	---	(1,387)	---	---	---	---	---
Total	398,176	431,398	(33,222)	34,977	300	7,943	---	2,406	(9,615)	10,319	---	1,455	8,862
Ruthton													
Garbage	16,924	13,008	3,916	39	3,955	---	---	---	---	---	---	---	---
Sewer	21,047	37,473	(16,426)	3,344	(13,235)	---	---	---	---	---	---	153	---
Water	27,388	41,732	(14,344)	14,927	(10,579)	---	---	---	---	---	---	10,890	10,000
Total	65,359	92,213	(26,854)	18,310	(19,859)	---	---	---	---	---	---	11,043	10,000
Sabin													
Garbage	36,922	35,243	1,679	---	1,679	---	---	---	---	---	---	---	---
Mosquito	2,387	152	2,235	---	2,235	---	---	---	---	---	---	---	---
Sewer	26,621	36,443	(9,822)	261	(9,561)	---	---	---	---	---	---	---	---
Water	144,115	65,875	78,240	676	55,475	---	---	---	---	40,833	---	23,441	40,000
Total	210,045	137,713	72,332	937	49,828	---	---	---	---	40,833	---	23,441	40,000
Sacred Heart													
E.D.A.[29]	75,075	85,487	(10,412)	31,002	(22,040)	---	---	---	---	---	---	35,238	22,411
Liquor	426,027	422,181	3,846	9,944	12,558	---	---	---	---	123,643	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	128,400	170,113	(41,713)	92,094	36,590	74,400	---	---	---	---	---	14,235	70,086
Total	629,502	677,781	(48,279)	133,040	27,108	74,400	---	---	---	123,643	---	49,473	92,497

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sanborn													
Garbage	17,416	18,944	--	--	(1,528)	--	--	--	--	--	--	--	--
Sewage Disposal	14,075	11,787	271	--	2,559	--	--	--	--	--	--	--	--
Water	84,831	29,736	898	--	55,093	--	--	38,821	--	--	--	--	--
Total	116,322	60,467	1,169	--	57,024	--	--	38,821	--	--	--	--	--
Sandstone													
Golf	153,429	200,149	--	3,678	(50,398)	--	--	--	--	--	3,678	--	--
Sewer	355,555	306,483	56,628	--	105,700	--	--	15,928	--	--	--	--	--
Storm Sewer	37,990	48,444	1,152	--	(9,302)	--	--	(63,000)	75,000	--	--	--	--
Water	186,730	197,709	19,268	--	8,289	--	--	52,150	20,887	--	--	--	--
Wild River Apartments	494,842	396,586	--	233,007	(134,751)	--	--	(165,373)	6,881	--	--	233,005	140,000
Total	1,228,546	1,149,371	79,175	236,685	(80,462)	--	--	(160,295)	102,768	3,678	--	233,005	140,000
Sargeant													
Sewer[0]	15,256	7,619	130	4,631	3,136	--	--	--	--	--	--	4,631	100,000
Water[0]	6,236	8,285	19	--	(2,030)	--	--	--	--	--	--	--	--
Total	21,492	15,904	149	4,631	1,106	--	--	--	--	--	--	4,631	100,000
Sartell													
Sewer	1,006,500	1,262,846	31,966	305,304	(529,684)	--	--	--	760,063	2,040	--	305,304	616,550
Storm Sewer	94,374	302,299	2,174	--	(205,751)	--	--	87,000	--	--	--	--	--
Water	1,467,341	1,389,384	77,957	162,649	24,093	--	--	(74,789)	--	25,675	--	162,649	170,000
Total	2,568,215	2,954,529	142,925	467,953	(711,342)	--	--	772,274	27,715	--	--	467,953	786,550
Sauk Centre													
Nursing Home[11]	--	--	--	--	--	--	--	--	--	--	--	--	--
Public Utilities Commission[4][6]	5,155,587	4,597,440	558,147	280,570	513,164	--	--	--	--	--	--	--	207,292
Sewer[6]	--	--	--	--	--	--	--	--	--	--	--	--	--
St. Michaels Hospital & Nursing Home[11]	15,530,707	14,868,283	662,424	424,682	838,151	--	--	35,775	--	--	--	--	400,000
Water[4]	--	--	--	--	--	--	--	--	--	--	--	--	--
Total	20,686,294	19,465,723	855,996	705,252	1,371,315	--	--	35,775	--	--	--	--	607,292
Sauk Rapids													
Liquor	2,190,288	2,116,664	38,564	--	112,188	--	--	--	15,000	1,000	--	--	--
Sewer	1,011,404	1,089,820	225,166	2,142	144,608	--	--	--	--	108,799	--	2,813	75,000
Storm Water	112,969	383,677	5,577	--	(265,131)	--	--	(35,000)	--	--	--	--	--

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	1,728,875	1,355,507	373,368	440,681	395,450	---	---	---	---	512,270	---	389,806	385,000
Total	5,043,536	4,945,668	97,868	709,988	397,592	---	---	---	(20,000)	622,069	---	392,619	460,000
Savage													
Liquor	6,123,185	5,574,357	548,828	102,571	103,525	---	---	---	425,000	---	---	86,594	95,000
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	1,079,408	1,521,057	(441,649)	148,449	123,336	(416,536)	---	---	155,000	---	---	123,336	309,795
Street Light	292,847	290,624	2,223	---	---	2,223	---	---	---	---	---	---	---
Water & Sewer[3]	6,161,729	8,992,236	(2,830,527)	380,352	825,301	(3,275,476)	---	---	2,115,500	1,875,073	---	825,301	1,144,000
Total	13,657,169	16,378,294	(2,721,125)	631,372	1,052,162	(3,141,915)	---	---	2,695,500	1,875,073	---	1,035,231	1,548,795
Scandia													
Sewer	35,927	70,081	(34,154)	4,948	---	(29,206)	---	---	---	---	---	---	---
Total	35,927	70,081	(34,154)	4,948	(29,206)	---	---	---	---	---	---	---	---
Scanlon													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	266,495	201,126	65,369	3,670	18,051	50,988	---	---	---	4,582	---	18,051	45,000
Total	266,495	201,126	65,369	3,670	18,051	50,988	---	---	---	4,582	---	18,051	45,000
Seaforth													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Wastewater/Water[3]	---	7,911	(7,911)	---	---	(7,911)	---	---	---	---	---	---	---
Total	---	7,911	(7,911)	---	(7,911)	---	---	---	---	---	---	---	---
Sebeka													
Liquor	495,219	455,646	39,573	9,483	---	49,056	---	---	50,000	---	---	---	---
Sewer	82,046	56,326	25,720	856,924	4,385	878,259	---	---	---	852,320	---	4,004	12,100
Water	137,174	77,043	60,131	581,692	25,778	616,045	---	---	---	568,214	---	24,717	45,900
Total	714,439	589,015	125,424	1,448,099	30,163	1,543,360	---	---	50,000	1,420,534	---	28,721	58,000
Shafer													
Sewer	152,523	143,327	9,196	104,447	67,353	46,290	47,682	---	56,850	2,180	---	58,346	88,726
Storm Water	7,577	8,627	(1,050)	810	---	(240)	---	---	---	---	---	---	---
Water	99,975	136,233	(36,258)	56,497	32,222	(11,983)	21,115	---	56,850	67,879	---	29,965	40,000
Total	260,075	288,187	(28,112)	161,754	99,575	34,067	68,797	---	113,700	70,059	---	88,311	128,726

**Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007**

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Expense								Interest Paid	Principal Payments
Shakopee													
Electric	37,178,581	33,115,838	4,062,743	1,246,116	3,713,723	---	---	---	1,080,962	1,392,492	---	1,301,803	546,800
Sewer	2,773,051	2,938,955	(165,904)	1,015,475	849,571	---	---	---	245,892	1,378,709	---	---	---
Storm Drainage	1,266,338	1,352,078	(85,720)	1,111,760	1,026,040	---	---	---	191,285	77,669	---	---	---
Water	3,474,059	3,242,420	231,639	394,550	89,712	---	---	---	704,809	1,894,242	---	80,453	93,200
Total	44,692,049	40,649,291	4,042,758	3,767,901	6,125,811	---	---	---	2,222,948	4,743,112	---	1,382,256	640,000
Shelly													
Garbage	15,783	15,847	(64)	---	(64)	---	---	---	---	---	---	---	---
Lights	160,703	145,824	14,879	12,095	26,974	---	---	10,000	---	6,950	---	---	---
Sewer	49,648	7,773	41,875	235	39,242	---	---	---	---	78,096	---	2,868	12,000
Water	30,757	15,319	15,438	3,457	14,930	---	---	---	---	6,951	---	3,965	3,000
Total	256,891	184,763	72,128	15,787	81,082	---	---	10,000	---	91,997	---	6,833	15,000
Sherburn													
E.D.A.	68,205	46,349	21,856	5,412	7,337	---	---	---	---	---	---	19,931	21,053
Liquor	696,837	665,532	31,305	2,924	34,229	---	---	10,000	---	4,188	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Temperance Lake Ridge	768,457	584,728	183,729	105,280	63,765	---	---	---	---	84,009	---	225,244	116,824
Water & Sewer[3]	276,575	257,513	19,062	97,909	110,815	---	---	---	---	19,286	---	6,156	25,000
Total	1,810,074	1,554,122	255,952	211,525	216,146	---	---	10,000	---	107,483	---	251,331	162,877
Shoreview													
Sewer	2,695,914	2,659,789	36,125	103,979	116,469	---	---	---	120,000	427,853	260,000	23,635	30,000
Street Light	232,419	254,588	(22,169)	1,036	(21,554)	---	---	(60,000)	---	---	---	421	---
Surface Water	684,387	668,069	16,318	67,373	51,388	---	---	---	---	596,786	600,000	32,303	80,000
Water	1,847,847	1,688,781	159,066	133,727	189,722	---	---	---	120,000	861,990	845,000	103,071	220,000
Total	5,460,567	5,271,227	189,340	306,115	336,025	---	---	180,000	---	1,886,629	1,705,000	159,430	330,000
Shorewood													
Liquor	1,784,266	1,885,537	(101,271)	406,444	305,173	---	---	40,000	---	---	---	---	---
Recycling	68,928	91,157	(22,229)	25,166	2,937	---	---	---	---	---	---	---	---
Sewer	823,293	952,107	(128,814)	222,907	94,093	---	---	(112,500)	---	80,317	---	---	---
Stormwater Management Utility	164,347	61,422	102,925	14,581	115,040	---	---	---	11,451	---	---	---	---
Water	580,158	464,456	115,702	385,559	329,211	---	---	(82,679)	---	562,909	---	125,471	255,000
Total	3,420,992	3,454,679	(33,687)	1,054,657	846,454	---	---	(143,728)	---	643,226	---	125,471	255,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Silver Bay													
Liquor	888,166	797,329	36,164	---	127,001	---	---	---	63,501	---	---	---	---
Sewer	434,106	427,537	45,823	24,070	28,322	---	---	---	---	72,727	---	21,599	75,666
Water	518,947	572,241	12,428	13,963	(54,829)	---	---	---	---	741,719	574,256	13,963	32,000
Total	1,841,219	1,797,107	94,415	38,033	100,494	---	---	---	63,501	814,446	574,256	35,562	107,666
Silver Lake													
Liquor	545,782	541,138	4,644	3,587	8,231	---	---	(11,545)	---	9,529	---	---	---
Sewer	91,154	101,679	(10,525)	20,096	37,661	---	---	---	---	---	425,000	37,661	25,000
Water	81,285	59,070	22,215	4,104	1,548	---	---	(35,064)	---	---	---	1,548	---
Total	718,221	701,887	16,334	39,209	4,912	---	---	(46,609)	---	9,529	425,000	39,209	25,000
Skyline													
Refuse	25,432	22,948	2,484	---	2,484	---	---	---	---	---	---	---	---
Sewer	25,063	56,564	(31,501)	70,581	27,830	---	---	---	---	---	---	11,250	57,000
Water	74,983	26,903	48,080	---	25,872	---	---	---	---	---	---	20,873	30,000
Total	125,478	106,415	19,063	33,458	56,186	---	---	---	---	---	---	32,123	87,000
Slayton													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[1]	425,105	359,436	65,669	13,018	78,687	---	---	---	---	342,294	---	---	---
Total	425,105	359,436	65,669	13,018	78,687	---	---	---	---	342,294	---	---	---
Sleepy Eye													
Ambulance	180,239	203,105	(22,866)	29,402	6,536	---	---	---	---	100	---	---	---
Liquor	429,053	433,423	(4,370)	5,320	950	---	---	---	---	---	---	---	---
Medical Center	8,828,517	8,330,624	497,893	198,556	467,949	---	---	---	---	1,060,330	400,000	197,220	46,000
P.U.C.[4]	4,291,871	3,627,370	664,501	13,993	871,552	---	---	---	228,338	787,568	---	15,712	78,380
Sewer	400,773	89,796	310,977	1,198	628,884	10,728	---	---	130,000	234,444	---	2,881	126,500
Water[4]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	14,130,453	12,684,318	1,446,135	743,427	1,975,871	10,728	---	---	358,338	2,082,442	400,000	215,813	250,880
Sobieski													
Refuse & Recycling	13,688	15,569	(1,881)	3,211	1,330	---	---	---	---	---	---	---	---
Sewer	14,415	---	14,415	477	(654)	---	---	---	---	15,546	---	---	---
Total	28,103	15,569	12,534	3,688	676	---	---	---	---	15,546	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
South Haven													
Liquor	296,149	289,351	3,684	---	10,482	---	---	---	12,418	---	---	---	---
Sewer	45,763	57,179	707	21,780	(32,489)	---	---	---	---	---	---	21,780	6,000
Water	14,559	28,771	180	---	(14,032)	---	---	---	(10,000)	---	---	---	---
Total	356,471	375,301	4,571	21,780	(36,039)	---	---	---	2,418	---	---	21,780	6,000
South St. Paul													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utility	343,281	203,315	306,593	---	446,559	---	---	263,977	73,353	---	---	---	---
Water & Sewer[3]	4,577,377	3,721,772	855,605	222,025	1,077,630	---	---	---	476,909	---	---	---	---
Total	4,920,658	3,925,087	995,571	528,618	1,524,189	---	---	263,977	550,262	---	---	---	---
Spicer													
Sewer	372,021	515,954	55,750	---	(88,183)	---	---	---	---	---	---	---	---
Water	211,259	302,955	12,860	---	(78,836)	---	---	---	(30,000)	1,131	---	---	---
Total	583,280	818,909	68,610	---	(167,019)	---	---	---	(30,000)	1,131	---	---	---
Spring Grove													
Light Enterprise	326,405	151,935	174,470	19,014	193,484	---	---	---	216,104	---	---	---	---
Liquor	352,883	379,831	3,092	---	(23,856)	---	---	---	(2,296)	49,959	---	---	---
Sewer Enterprise	148,274	150,068	---	---	(1,794)	---	---	---	(3,767)	---	---	---	---
Water Enterprise	127,516	114,062	13,454	81	13,535	---	---	---	---	---	---	---	---
Total	955,078	795,896	159,182	22,187	181,369	---	---	---	210,041	49,959	---	---	---
Spring Hill													
Sewer	17,015	15,658	1,357	---	1,357	---	---	---	---	2,429	---	---	---
Total	17,015	15,658	1,357	---	1,357	---	---	---	---	2,429	---	---	---
Spring Lake Park													
Liquor Store	2,697,103	2,686,759	10,344	41,886	42,186	---	---	---	150,000	---	---	1,323	---
Sewer Utility[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Utility[3]	1,483,378	1,243,944	239,434	240,787	92,858	---	---	---	---	641,629	---	94,664	157,074
Total	4,180,481	3,930,703	249,778	282,673	429,549	---	---	---	150,000	641,629	---	95,987	157,074
Spring Park													
Sewer	303,446	385,825	(82,379)	310,441	228,062	---	---	---	---	26,779	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	289,303	279,869	9,434	163,398	172,832	---	---	---	---	---	---	---	---
Total	592,749	665,694	(72,945)	473,839	400,894	---	---	---	---	26,779	---	---	---
Spring Valley													
Electric	1,916,573	1,903,476	13,097	113,105	126,202	---	---	---	422,064	---	---	---	---
Sewer Rental	400,030	417,823	(17,793)	6,926	(14,804)	---	---	---	98,600	---	---	---	---
Stormwater Utility	79,776	29,842	49,934	14,291	48,479	---	---	---	---	---	---	---	---
Water	259,948	286,420	(26,472)	25,006	(9,422)	---	---	---	(22,800)	---	---	---	---
Total	2,656,327	2,637,561	18,766	159,328	150,455	---	---	---	497,864	---	---	---	---
Springfield													
Community Ambulance	130,672	153,063	(22,391)	8,547	(13,844)	---	---	2,475	---	---	---	---	---
Electric Utility	2,794,733	3,002,204	(207,471)	16,494	(192,232)	---	---	---	(288,333)	78,524	---	1,214	5,163
Rental Housing	126,290	70,057	56,233	4,740	61,047	---	---	---	5,000	451,205	453,007	59,235	23,335
Sewer Utility	218,058	252,249	(34,191)	9,274	(37,538)	---	---	---	---	3,140	---	11,653	33,587
Water Utility	237,679	295,222	(57,543)	24,795	(51,075)	---	---	---	311,666	3,140	---	17,010	57,250
Total	3,507,432	3,772,795	(265,363)	63,850	(294,763)	---	---	2,475	40,000	536,009	453,007	89,112	119,335
St. Anthony													
Liquor	6,187,185	5,696,883	490,302	8,558	455,574	---	---	---	430,000	9,057	---	38,038	75,000
Sewer	850,260	744,946	105,314	42,255	107,023	---	---	---	---	---	---	39,198	37,500
Water	841,611	735,282	106,329	42,254	108,038	---	---	---	150,356	---	---	39,199	37,500
Total	7,879,056	7,177,111	701,945	93,067	670,635	---	---	---	580,356	9,057	---	116,435	150,000
St. Augusta													
Sewer	56,641	158,230	(101,589)	166,287	(38,560)	---	---	---	303,000	---	---	103,258	371,816
Water	33,433	135,755	(102,322)	138,524	(23,960)	---	---	---	(303,000)	---	---	60,162	220,386
Total	90,074	293,985	(203,911)	304,811	(62,520)	---	---	---	---	---	---	163,420	592,202
St. Bonifacius													
Sewer	225,556	224,295	1,261	---	1,261	---	---	---	46,850	6,589	---	---	---
Storm Sewer	22,386	12,672	9,714	33,892	39,705	---	---	---	---	199,303	---	3,901	---
Water	344,142	204,112	140,030	---	44,211	---	---	---	46,850	21,789	---	44,211	50,000
Total	592,084	441,079	151,005	33,892	136,785	---	---	---	93,700	227,681	---	48,112	50,000
St. Charles													
Electric	2,735,403	2,381,511	353,892	154,195	342,659	---	---	---	110,000	---	---	---	---
Garbage	122,195	159,683	(37,488)	28,332	(9,156)	---	---	---	1,350	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	492,192	402,027	90,165	21,930	518,072	---	---	---	---	---	---	---	---
Storm Water	43,262	4,689	38,573	174,444	213,017	---	---	---	---	---	---	---	---
Water	436,807	327,290	109,517	206,475	285,196	---	---	30,000	---	---	---	---	---
Total	3,829,859	3,275,200	554,659	218,154	1,349,788	---	---	141,350	---	---	---	---	---
St. Clair													
Refuse[18]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[18]	285,012	227,836	57,176	36,336	42,034	---	---	(50,000)	---	23,057	---	50,565	161,276
Water	94,932	58,952	35,980	41,055	67,541	---	---	---	---	862,661	772,295	9,494	13,000
Total	379,944	286,788	93,156	77,391	109,575	---	---	(50,000)	---	885,718	772,295	60,059	174,276
St. Cloud													
Civic Center	1,218,573	2,017,119	(798,546)	655,754	(142,896)	446,509	---	---	914,072	53,549	---	---	---
H.R.A.	1,551,036	8,292,235	(6,741,199)	6,760,899	(340,962)	---	6,289,832	---	---	2,888,203	---	360,662	905,886
Hydroelectric Utility	1,905,775	781,128	1,124,647	199,074	459,233	---	---	---	---	4,430	11,172,890	864,488	12,040,000
Municipal Athletic Complex	1,275,798	1,759,667	(483,869)	101,323	(510,988)	33,550	---	---	(1,301,316)	985,254	---	128,442	225,000
Parking System	1,616,901	1,276,360	340,541	2,280,961	2,402,419	---	---	---	(86,090)	8,876,660	5,210,000	219,083	85,000
Refuse Service	2,661,221	2,687,109	(25,888)	90,802	64,914	---	---	---	200,000	145,582	---	---	---
Stormwater Utility	755,975	487,805	268,170	44,289	312,459	---	---	---	---	233,875	---	---	---
Wastewater Utility	6,524,725	6,184,637	340,088	381,500	604,424	---	---	---	516,479	2,378,130	---	114,420	223,129
Water Utility	9,631,418	6,978,295	2,653,123	399,585	2,316,832	---	---	---	440,521	522,859	---	735,876	1,995,000
Total	27,141,422	30,464,355	(3,322,933)	10,914,187	5,165,435	480,039	6,289,832	---	683,666	13,488,542	16,382,890	2,422,971	15,474,015
St. Francis													
Liquor	1,956,503	1,845,597	110,906	25,696	136,602	---	---	---	41,550	10,957	---	---	---
Sewer	596,062	523,289	72,773	215,412	288,185	---	---	---	---	56,517	---	---	---
Water	1,108,117	376,733	731,384	294,474	1,025,858	---	---	216,230	---	1,257,061	---	---	---
Total	3,660,682	2,745,619	915,063	535,582	1,450,645	---	---	257,780	---	1,324,535	---	---	---
St. Hilaire													
Liquor	454,968	446,280	8,688	5,480	14,168	---	---	---	23,294	3,838	---	---	---
Sewer Enterprise	26,835	21,713	5,122	393	5,312	---	---	---	---	59,033	---	209	665
Water Enterprise	35,243	52,966	(17,723)	4,250	(13,473)	---	---	---	---	---	---	---	---
Total	517,046	520,959	(3,913)	10,123	6,007	---	---	---	23,294	62,871	---	209	665
St. James													
E.D.A. Housing	134,895	72,613	62,282	9,924	29,524	---	---	6,000	---	---	---	42,682	29,855

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Electric	4,248,723	3,618,455	630,268	124,838	583,611	---	---	---	300,540	33,909	---	171,495	290,000
Liquor	875,694	768,780	106,914	10,325	117,239	---	---	---	65,641	---	---	---	---
Wastewater Treatment	714,407	742,471	(28,064)	3,266	(24,798)	---	---	---	97,807	11,869	---	---	41,965
Water	735,745	633,552	102,193	33,760	71,705	---	---	---	97,807	35,420	---	64,248	95,000
Total	6,709,464	5,835,871	873,593	182,113	777,281	---	---	---	567,995	81,198	---	278,425	456,820
St. Joseph													
Refuse	257,484	270,880	(13,396)	12,270	(1,126)	---	---	---	13,500	---	---	---	---
Sewer	333,963	564,702	(230,739)	48,703	(206,686)	---	---	---	66,800	---	---	24,650	25,000
Storm Sewer	262,367	78,091	184,276	8,199	192,475	---	---	---	79,075	---	---	---	---
Water	436,324	494,900	(58,576)	121,101	(36,723)	---	---	---	(295,200)	760,662	---	348,769	364,000
Total	1,290,138	1,408,573	(118,435)	190,273	(303,060)	---	---	---	(135,825)	760,662	---	373,419	389,000
St. Leo													
Liquor	126,123	117,618	8,505	993	9,498	---	---	---	3,000	---	---	---	---
Refuse	7,300	7,223	77	---	77	---	---	---	200	---	---	---	---
Sewer	14,922	14,996	(74)	230	156	---	---	---	4,636	---	---	---	---
Water	11,604	8,569	3,035	326	3,361	---	---	---	3,151	---	---	---	---
Total	159,949	148,406	11,543	1,549	13,092	---	---	---	10,987	---	---	---	---
St. Louis Park													
Refuse	2,395,469	2,019,595	375,874	215,984	591,858	---	---	---	348,866	---	---	---	---
Sewer Utility	4,764,432	4,199,659	564,773	222,501	787,274	---	---	---	506,965	746,142	---	---	---
Storm Water Utility	1,470,529	942,746	527,783	194,456	576,815	---	---	---	317,694	1,755,016	2,420,000	103,898	195,000
Water Utility	3,379,920	3,172,320	207,600	183,694	278,507	---	---	---	538,882	1,287,344	1,245,000	55,920	---
Wireless	68,606	1,151,751	(1,083,145)	353	(1,082,792)	---	---	---	---	---	---	---	---
Total	12,078,956	11,486,071	592,885	816,988	1,151,662	---	---	---	1,712,407	3,788,502	3,665,000	159,818	195,000
St. Martin													
Sewer	14,757	19,708	(4,951)	528	(4,423)	---	---	---	---	---	---	---	---
Water	55,476	43,061	12,415	8,366	17,812	---	---	---	17,000	---	---	2,969	7,031
Total	70,233	62,769	7,464	8,894	13,389	---	---	---	17,000	---	---	2,969	7,031
St. Michael													
Sewer	1,562,490	1,598,083	(35,593)	155,097	(20,648)	---	---	---	868,218	---	215,000	240,152	1,024,294
Storm Water	134,495	84,100	50,395	---	42,633	---	---	---	60,000	---	40,000	7,762	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	538,586	453,162	85,424	37,818	122,230	---	---	---	535,000	---	615,000	1,012	---
Total	2,235,571	2,135,345	100,226	192,915	44,215	---	---	---	1,463,218	---	870,000	248,926	1,024,294
St. Paul													
H.R.A. Loan Enterprise	429,076	11,834,098	(11,405,022)	1,616,972	2,434,419	(12,222,469)	---	51,746	83,000	12,135,680	---	566,872	3,320,000
H.R.A. Parking	10,691,896	6,719,942	3,971,954	1,990,015	5,822,192	139,777	1,276,002	---	448,428	7,394,202	---	4,401,610	3,330,000
Impounding Lot	3,212,873	2,855,155	357,718	---	---	---	---	---	396,696	---	---	---	---
Port Authority	7,739,060	7,245,195	493,865	5,908,176	6,441,705	(39,664)	1,601,223	---	---	232,782	2,685,000	4,231,438	6,296,691
Regional Water Services	38,665,346	35,347,060	3,318,286	1,811,790	2,090,826	3,039,250	---	---	---	10,750,978	8,985,000	1,643,107	11,840,617
Rivercentre Convention & Visitors Authority	10,319,102	9,863,347	455,755	313,487	55,441	713,801	1,563,682	---	---	251,520	---	55,441	150,645
Riverprint St. Paul/Ramsey County	1,176,726	1,383,789	(207,063)	---	---	(207,063)	---	---	65,000	---	---	---	---
Sewer Utility	42,183,402	28,965,360	13,218,042	477,185	1,481,892	12,213,335	---	---	9,936,654	3,095,855	---	1,288,302	6,903,879
Special Services	4,106,724	4,343,381	(236,657)	45,559	327,033	(518,131)	---	---	(227,983)	40,621	---	321,349	484,318
Watergate Marina	29,687	8,069	21,618	---	---	21,618	---	---	---	---	---	---	---
Total	118,553,892	108,565,396	9,988,496	12,163,184	3,498,172	4,440,390	51,746	83,000	22,754,475	21,765,958	11,670,000	12,508,119	32,326,150
St. Paul Park													
Sewer	471,333	568,951	(97,618)	14,035	---	(83,583)	---	---	61,512	---	---	---	---
Water	420,005	410,029	9,976	26,455	1,110	35,321	---	---	106,298	62,540	---	1,110	80,000
Total	891,338	978,980	(87,642)	40,490	(48,262)	---	---	---	167,810	62,540	---	1,110	80,000
St. Peter													
Environmental Services	663,948	668,690	(4,742)	879	---	(3,863)	---	---	326	11,715	---	---	---
H.R.A.[29]	175,980	355,923	(179,943)	75,648	---	(104,295)	---	---	54,017	52,505	---	---	---
Heartland Transit	54,960	251,797	(196,837)	176,542	---	(20,295)	---	---	112,438	20,012	---	---	---
Hospital[29]	14,477,146	13,060,101	1,417,045	656,190	300,000	1,773,235	---	---	8,299	617,739	---	710,823	352,789
Long-Term Care Facility	582,132	210,919	371,213	5,219	735,712	(359,280)	---	---	---	504,435	1,102,887	735,712	65,725
Municipal Electric Utility	9,489,846	8,396,374	1,093,472	291,866	570,678	814,660	---	---	1,408	156,463	---	570,678	2,130,000
Municipal Wastewater Utility	3,154,447	2,101,721	1,052,726	19,394	457,150	614,970	---	---	1,048	88,839	---	457,150	1,010,440
Municipal Water Utility	1,525,977	1,180,755	345,222	51,753	90,192	306,783	---	---	756	751,810	---	90,192	294,960
Storm Water	450,651	324,098	126,553	12,967	7,736	131,784	---	---	43	109,915	---	7,736	29,600
Telecommunication	154,706	15,711	138,995	778	---	139,773	---	---	154,706	---	---	---	---
Total	30,729,793	26,566,089	4,163,704	1,291,236	3,293,472	---	63,876	178,335	1,288,535	2,313,433	1,102,887	2,572,291	3,883,514
Stacy													
Liquor	2,325,686	2,245,254	80,432	18,286	6,093	---	---	---	14,529	14,136	---	93,245	35,000

**Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007**

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	238,634	322,120	108,894	42,561	(17,153)	61,467	---	---	---	115,114	---	32,294	135,317
Storm Sewer	18,366	10,429	7,937	4,066	4,126	---	---	---	---	---	---	3,593	10,000
Water	165,390	147,764	17,626	39,492	26,839	41,970	---	---	---	578,455	---	33,745	25,000
Total	2,748,076	2,725,567	176,140	178,744	19,905	103,437	---	---	14,529	707,705	---	162,877	205,317
Staples													
Community Center	104,767	339,492	(234,725)	202,746	(31,979)	77,733	---	113,650	---	3,680	---	---	---
Light	2,016,215	1,921,621	94,594	30,434	122,924	---	---	---	---	217,756	---	2,104	---
Sewer	272,427	367,508	(95,081)	---	(96,159)	---	---	---	---	3,540	---	---	---
Water	349,184	337,432	11,752	21,243	(7,126)	---	---	---	---	18,661	---	40,121	67,000
Total	2,742,593	2,966,053	(223,460)	43,303	(123,400)	77,733	---	113,650	---	243,637	---	42,225	67,000
Starbuck													
Hobo Park	200,069	129,366	70,703	---	57,087	---	---	---	---	9,457	---	13,616	26,000
Sanitary	72,193	80,359	(8,166)	8,077	(89)	---	---	---	---	---	---	---	---
Sewer	206,197	124,536	81,661	13,883	67,212	---	---	---	---	2,344	---	28,332	53,000
Storm Sewer	30,515	3,215	27,300	119,310	136,629	---	---	12,877	---	56,632	---	119,310	125,000
Water	236,495	109,266	127,229	18,469	120,573	---	---	---	---	---	---	25,125	47,000
Total	745,469	446,742	298,727	186,383	381,412	---	---	12,877	---	68,433	---	186,383	251,000
Steen													
Sewer	14,927	7,418	7,509	9,545	17,054	---	---	---	50,247	25,681	---	---	---
Water	23,642	11,462	12,180	403	11,676	---	---	---	89,792	---	---	907	1,417
Total	38,569	18,880	19,689	9,948	28,730	---	---	---	140,039	25,681	---	907	1,417
Stephen													
Electric	610,719	503,579	107,140	3,133	110,273	---	---	---	96,000	---	---	---	---
Gas	363,334	373,397	(10,063)	33,968	23,905	---	28,203	5,765	---	25,784	---	---	---
Refuse	74,043	74,355	(312)	---	(312)	---	---	---	(4,000)	---	---	---	---
Sewer	66,399	20,685	45,714	---	45,714	---	---	---	45,000	51,842	33,000	---	---
Tamarac Senior Housing	585,683	593,232	(7,549)	---	(7,549)	---	---	---	---	---	---	---	---
Water	140,634	142,914	(2,280)	330	(30,284)	---	---	---	(105,000)	149,352	31,000	28,334	31,000
Total	1,840,812	1,708,162	132,650	37,431	141,747	---	28,203	5,765	32,000	226,978	64,000	28,334	31,000
Stewart													
Sewer	90,067	36,842	53,225	---	52,400	---	---	---	2,935	---	---	825	30,000
Storm Water	82,467	88,336	(5,869)	6,057	(31,452)	---	---	---	---	---	---	31,640	70,340

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	73,383	85,823	(12,440)	14,870	(27,310)	---	---	---	(35,182)	---	---	14,870	32,000
Total	245,917	211,001	34,916	47,335	(6,362)	---	---	---	(32,247)	---	---	47,335	132,340
Stewartville													
Sewer	613,619	566,650	46,969	16,245	129,198	---	---	---	(43,763)	---	---	16,244	77,750
Storm Sewer	52,514	47,386	5,128	---	14,987	---	---	---	---	---	---	---	---
Water	615,480	521,719	93,761	111,972	196,837	---	---	---	(168,014)	---	---	8,894	37,250
Total	1,281,613	1,135,755	145,858	220,305	341,022	---	---	---	(211,777)	---	---	25,138	115,000
Stillwater													
Parking	252,456	190,463	61,993	20,096	82,089	---	---	---	---	---	---	---	---
Sanitary Sewer	1,935,870	2,013,829	(77,959)	128,881	50,922	---	---	22,000	---	17,789	---	---	---
Signs & Lighting	369,325	---	369,325	---	369,325	---	---	40,000	---	---	---	---	---
Storm Sewer	218,307	338,105	(119,798)	41,519	(78,279)	---	---	154,104	---	---	---	---	---
Water Commissioners Board	1,282,304	1,275,690	6,614	156,035	125,116	---	---	---	---	89,726	---	39,408	90,000
Total	4,058,262	3,818,087	240,175	346,531	549,173	---	---	216,104	---	107,515	---	39,408	90,000
Stockton													
Sewer Operating	79,375	74,642	4,733	91,724	96,457	---	---	15,000	---	94,279	---	---	---
Water Operating	25,338	29,204	(3,866)	---	(10,958)	---	---	(15,000)	---	---	---	7,092	25,000
Total	104,713	103,846	867	91,724	85,499	---	---	---	---	94,279	---	7,092	25,000
Storden													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer[3]	85,619	83,634	1,985	9,688	(15,374)	---	---	---	---	---	---	27,047	7,066
Total	85,619	83,634	1,985	9,688	(15,374)	---	---	---	---	---	---	27,047	7,066
Strandquist													
Sewer	5,956	7,426	(1,470)	7,166	(339)	---	---	---	---	---	---	6,035	2,400
Water	5,505	5,294	211	---	211	---	---	---	---	---	---	---	---
Total	11,461	12,720	(1,259)	7,166	(128)	---	---	---	---	---	---	6,035	2,400
Strathcona													
Garbage	3,629	2,160	1,469	---	1,469	---	---	---	---	---	---	---	---
Water	320	114	206	---	206	---	---	---	---	---	---	---	---
Total	3,949	2,274	1,675	---	1,675	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Expense								Interest Paid	Principal Payments
Sturgeon Lake													
Sewer	52,000	---	52,000	---	52,000	---	---	---	537,469	6,321,333	6,806,644	---	---
Water	176,784	140,322	36,462	129	(6,308)	---	---	---	(47,594)	---	45,000	46,209	615,747
Total	228,784	140,322	88,462	129	45,692	---	---	---	489,875	6,321,333	6,851,644	46,209	615,747
Sunburg													
Sewer	26,900	6,092	20,808	6,324	19,572	---	---	---	---	---	---	7,560	4,000
Total	26,900	6,092	20,808	6,324	19,572	---	---	---	---	---	---	7,560	4,000
Swanville													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	99,021	91,389	7,632	---	7,632	---	---	---	---	26,769	---	---	---
Total	99,021	91,389	7,632	---	7,632	---	---	---	---	26,769	---	---	---
Taconite													
Col. Gov./Tac. Joint Sewage	60	---	60	4,907	30,796	---	---	---	(25,829)	30,796	---	---	---
Water	14,075	22,817	(8,742)	527	(8,215)	157	---	---	(8,186)	---	---	---	---
Total	14,135	22,817	(8,682)	5,434	(34,044)	157	---	---	(34,015)	30,796	---	---	---
Tamarack													
Sewer	23,326	30,299	(6,973)	---	(6,973)	---	---	---	---	30,299	---	---	---
Total	23,326	30,299	(6,973)	---	(6,973)	---	---	---	---	30,299	---	---	---
Taunton													
Refuse[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[1]	43,781	43,686	95	5,822	193	---	---	---	---	1,251	---	193	3,862
Total	43,781	43,686	95	5,822	193	---	---	---	---	1,251	---	193	3,862
Taylor's Falls													
Sewer	86,402	62,147	24,255	31,594	55,849	8,000	---	---	22,220	---	---	---	---
Storm Sewer	11,710	6,556	5,154	22,720	25,883	21,358	---	---	---	---	---	2,661	18,000
Water	110,724	118,310	(7,586)	9,957	1,701	---	---	---	33,330	481,294	346,790	---	---
Total	208,836	187,013	21,823	64,271	83,433	29,358	---	---	55,580	481,294	346,790	2,661	18,000
Thief River Falls													
Airport	161,264	830,758	(669,494)	673,861	11,509	(7,142)	551,506	122,355	(209,928)	503,252	---	11,509	---
Electric	8,236,616	8,212,659	23,957	50,411	5,584	68,784	---	---	450,000	232,826	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments	
Liquor	3,633,873	3,312,159	321,714	25,964	184	---	---	---	261,944	8,590	---	---	---	
Sanitation	731,281	724,499	6,782	23,537	30,319	---	---	---	16,675	47,029	---	---	---	
Storm Water	154,618	125,826	28,792	4,957	33,749	---	---	---	---	6,318	---	---	---	
Wastewater	530,422	634,313	(103,891)	52,826	(66,806)	---	---	---	12,420	69,255	---	---	42,588	
Water	1,549,500	1,671,566	(122,066)	2,045	(298,554)	---	---	---	25,110	15,083	---	---	175,573	
Total	14,997,574	15,511,780	(514,206)	833,601	107,844	---	551,5106	122,355	556,221	882,353	---	---	205,123	212,588
Thomson														
Sewer	11,970	13,966	(1,996)	---	(1,996)	---	---	---	920	---	---	---	---	---
Water	20,215	30,775	(10,560)	636	(9,924)	---	---	---	920	1,245	---	---	---	---
Total	32,185	44,741	(12,556)	636	(11,920)	---	---	---	1,840	1,245	---	---	---	---
Tintah														
Water	15,960	13,814	2,146	---	2,146	---	---	---	---	---	---	---	---	---
Total	15,960	13,814	2,146	---	2,146	---	---	---	---	---	---	---	---	---
Tonka Bay														
Dock	41,460	10,075	31,385	---	31,385	---	---	---	40,000	---	---	---	---	---
Garbage	94,266	87,024	7,242	---	7,242	---	---	---	---	---	---	---	---	---
Recycling	66,560	58,304	8,256	---	8,256	---	---	---	---	---	---	---	---	---
Sewer	271,302	307,274	(35,972)	9,968	(26,004)	---	---	---	20,000	---	---	---	---	---
Storm Water	12,894	3,627	9,267	---	9,267	---	---	---	---	---	---	---	---	---
Water	256,782	280,728	(23,946)	2,242	(21,704)	---	---	---	---	55,012	---	---	---	---
Total	743,264	747,032	(3,768)	12,210	8,442	---	---	---	60,000	55,012	---	---	---	---
Tower														
Sewer	41,319	47,162	(5,843)	12,400	1,437	12,400	66,425	---	2,537	61,733	---	---	---	---
Water	118,740	124,585	(5,845)	---	(5,845)	---	---	---	2,537	---	---	---	---	---
Total	160,059	171,747	(11,688)	12,400	(4,408)	12,400	66,425	---	5,074	61,733	---	---	---	---
Tracy														
Aquatic Center Ops	49,733	129,159	(79,426)	8,732	(70,694)	---	---	---	(91,842)	---	---	---	---	---
Deputy Registrar	1,029,654	993,115	36,539	3,059	39,598	---	---	---	43,000	---	---	---	---	---
Eastview Apt.	54,575	26,828	27,747	6,798	23,238	---	---	---	---	---	---	---	---	14,207
Fifth Street Apts.	42,625	32,405	10,220	1,947	26,683	---	---	---	---	---	---	---	---	11,000
Liquor	687,957	745,198	(57,241)	45,075	(12,942)	---	---	---	(75,000)	59,764	---	---	---	---
O'Brien Court	168,107	62,327	105,780	10,023	85,770	---	---	---	---	21,414	---	---	---	105,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Refuse Collection Fund	124,781	124,242	539	4,545	5,084	---	---	---	12,000	---	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Tracy Medical Center	133,065	123,457	9,608	36,165	45,773	---	---	---	260,253	287,281	---	---	---
Utility Fund[3]	594,259	341,200	253,059	30,001	282,857	---	---	---	86,752	194,363	---	---	---
Utility Surcharge Fund	140,948	50,692	90,256	10,520	73,722	---	---	---	(18,000)	1,865	---	27,054	73,000
Total	3,025,704	2,628,623	397,081	156,865	457,870	---	---	---	217,163	564,687	---	95,077	203,207
Trimont													
Sewer	138,736	177,997	(39,261)	37,567	(25,010)	21,265	---	4,179	---	---	---	20,929	92,869
Trimont Health Care Center	2,226,081	2,342,994	(116,913)	7,228	(109,685)	---	---	---	---	115,415	---	---	---
Water	113,502	133,933	(20,431)	13,333	(7,098)	46	---	---	---	---	---	---	---
Water Project 2000	18,372	48,658	(30,286)	2,310	(27,976)	---	---	---	45,849	---	---	---	---
Total	2,496,691	2,703,582	(206,891)	60,438	(109,769)	21,311	---	4,179	45,849	115,415	---	20,929	92,869
Trommald													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	9,814	6,115	3,699	---	3,699	---	---	---	(3,508)	---	---	---	---
Total	9,814	6,115	3,699	---	3,699	---	---	---	(3,508)	---	---	---	---
Trosky													
Garbage	6,383	5,726	657	---	657	---	---	---	---	---	---	---	---
Water	15,313	4,578	10,735	---	7,577	---	---	---	---	---	---	---	6,000
Total	21,696	10,304	11,392	---	8,234	---	---	---	---	---	---	---	6,000
Truman													
Electric	1,608,566	1,461,929	146,637	129,752	78,827	---	---	---	---	96,800	---	191,041	245,804
Sewer	137,916	170,787	(32,871)	---	(39,332)	---	---	---	(36,000)	3,782,277	275,000	---	---
Water	146,998	163,253	(16,255)	22,680	(5,327)	---	---	---	---	8,267	---	11,329	22,320
Total	1,893,480	1,795,969	97,511	152,432	34,168	---	---	---	(36,000)	483,344	275,000	202,370	268,124
Twin Lakes													
Sewer	9,276	8,217	1,059	653	1,712	---	---	---	---	---	---	---	---
Water	9,543	30,196	(20,653)	2,337	(18,316)	---	---	---	---	---	---	---	---
Total	18,819	38,413	(19,594)	2,990	(16,604)	---	---	---	---	---	---	---	---
Twin Valley													
Liquor Store	563,883	568,244	(4,361)	2,337	(2,024)	---	---	---	10,000	---	---	---	---
Sanitation	69,112	58,173	10,939	---	10,939	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	89,226	84,034	5,192	29,085	9,443	---	---	---	---	550,818	533,271	24,834	---
Storm Utility	11,695	---	11,695	435,442	433,137	---	435,442	---	---	634,196	668,798	14,000	---
Water	132,906	113,650	19,256	40,288	13,423	---	---	---	---	1,022,949	1,018,803	46,121	---
Total	866,822	824,101	42,721	507,152	464,918	---	435,442	---	10,000	2,207,963	2,220,872	84,955	---
Two Harbors													
Electric	2,472,019	2,518,252	(46,233)	115,692	59,109	---	---	---	53,946	48,917	---	390	---
Gas	3,925,728	3,843,877	81,851	121,983	196,787	---	---	---	20,590	63,686	---	407	---
Liquor	1,784,888	1,568,724	216,164	12,147	228,311	---	---	---	312,432	14,044	---	---	---
Sewer	851,777	1,076,616	(224,839)	276,311	27,165	110,652	---	43,915	(13,747)	36,664	---	25,307	114,364
Stormwater Utility	63,386	55,982	7,404	1,896	9,300	---	---	---	---	---	---	---	---
Water	578,365	698,285	(119,920)	128,761	(9,571)	47,032	---	17,816	---	92,274	---	18,848	40,000
Total	9,676,163	9,761,736	(85,573)	656,790	511,101	157,684	---	61,731	373,221	255,585	---	44,952	154,364
Tyler													
Electric	812,082	713,093	98,989	7,670	106,659	---	---	---	146,944	---	---	---	---
Garbage	129,222	129,303	(81)	5,575	5,494	---	---	---	---	---	---	---	---
Natural Gas	480,791	466,390	14,401	5,575	(55,639)	---	---	---	---	---	---	75,615	---
Sewer	52,653	40,747	11,906	5,575	14,779	---	---	---	---	---	---	2,702	4,747
Water	127,621	138,090	(10,469)	8,523	(6,225)	---	---	---	---	---	---	4,279	31,034
Total	1,602,369	1,487,623	114,746	32,918	65,068	---	---	---	146,944	---	---	82,596	35,781
Ulen													
Café	59,182	102,109	(42,927)	---	(42,927)	---	---	---	---	---	---	---	---
Garbage	25,861	29,385	(3,524)	6,606	3,082	---	---	---	---	---	---	---	---
Liquor	321,265	290,864	30,401	---	30,401	---	---	---	25,000	---	---	---	---
Nursing Home	3,231,059	2,826,707	404,352	75,267	300,195	---	---	---	---	50,531	---	25,132	15,000
Sewer	54,512	47,780	6,732	3,125	(1,093)	3,110	---	---	---	---	---	10,950	11,200
Water	104,985	42,769	62,216	---	(58,347)	3,469	---	---	---	1,518	---	59,150	14,000
Total	3,796,864	3,339,614	457,250	84,998	231,311	6,579	---	---	25,000	52,049	---	95,232	40,200
Underwood													
Liquor	335,251	328,266	6,985	1,046	8,031	---	---	---	18,000	5,099	---	---	---
Sewer	57,624	34,235	23,389	10,713	34,102	---	---	---	---	---	---	---	---
Water	98,717	112,230	(13,513)	3,327	(31,593)	121	1,842	---	(5,971)	---	---	21,407	31,000
Total	491,592	474,731	16,861	15,086	10,540	121	1,842	---	12,029	5,099	---	21,407	31,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Upsala													
Sewer	50,528	19,648	3,694	9,501	25,073	---	---	---	---	20,918	---	9,501	14,464
Water	89,090	60,399	13,138	28,433	13,396	---	---	---	---	---	---	28,433	28,897
Total	139,618	80,047	16,832	37,934	38,469	---	---	---	---	20,918	---	37,934	43,361
Utica													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	28,482	37,916	5,906	---	(3,528)	---	---	---	---	1,010	---	---	---
Total	28,482	37,916	5,906	---	(3,528)	---	---	---	---	1,010	---	---	---
Vadnais Heights													
Sewer Utility	1,206,950	1,318,989	368,822	---	256,783	---	---	---	72,500	---	---	---	---
Surface Water Mgmt.	328,475	249,691	13,541	---	92,325	---	---	---	6,000	28,400	---	---	---
Water Utility	893,980	900,666	170,961	---	164,275	---	---	---	72,500	121,487	---	---	---
Total	2,429,405	2,469,346	553,324	---	513,383	---	---	---	151,000	149,887	---	---	---
Vergas													
Liquor	523,465	466,874	19,357	---	75,948	---	---	---	25,500	---	---	---	---
Sewer Enterprise	66,260	45,870	18,220	19,630	18,980	---	---	---	---	---	---	19,630	13,500
Water Enterprise	58,726	73,487	10,930	10,762	(14,593)	---	---	---	---	26,800	---	10,762	8,500
Total	648,451	586,231	62,220	48,507	80,335	---	---	---	25,500	26,800	---	30,392	22,000
Vermillion													
Sewer	109,903	73,295	36,608	33,897	45,127	28,850	---	---	(5,000)	---	---	24,335	45,000
Water	44,285	60,740	(16,455)	4,482	(11,973)	---	---	---	---	---	---	---	---
Total	154,188	134,035	20,153	38,379	33,154	28,850	---	---	(5,000)	---	---	24,335	45,000
Verndale													
Liquor	248,951	231,445	17,506	4,781	22,287	---	---	---	4,386	---	---	---	---
Sewer	69,285	59,636	9,649	4,129	1,312	---	---	---	(2,500)	---	---	12,466	18,518
Water	62,481	72,393	(9,912)	2,921	(11,945)	---	---	---	(2,500)	---	---	4,954	7,750
Total	380,717	363,474	17,243	11,831	11,654	---	---	---	(614)	---	---	17,420	26,268
Vernon Center													
Sanitation	21,720	21,837	(117)	---	(117)	---	---	---	---	---	---	---	---
Sewer	49,540	29,975	19,565	---	19,565	---	---	---	---	15,816	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	64,809	34,290	30,519	920	29,599	---	---	---	---	---	---	920	9,512
Total	136,069	86,102	49,967	920	49,047	---	---	---	---	15,816	---	920	9,512
Vesta													
Garbage	15,009	17,043	(2,034)	---	(2,034)	---	---	---	---	---	---	---	---
Liquor	214,988	222,117	(7,129)	64	(7,065)	---	---	---	---	3,953	---	---	---
Sewer	22,541	25,936	(3,395)	---	(3,395)	---	---	---	---	8,879	---	---	---
Water	35,172	59,296	(24,124)	---	(24,124)	---	---	---	---	8,855	---	---	---
Total	287,710	324,392	(36,682)	64	(36,618)	---	---	---	---	21,687	---	---	---
Victoria													
Sewer	524,329	550,696	(26,367)	188,408	162,041	---	---	---	---	---	---	---	---
Storm Sewer	95,471	72,603	22,868	4,783	27,651	---	---	---	---	---	---	---	---
Water	726,288	838,802	(112,514)	298,560	(240,005)	---	---	---	(3,095)	195,587	---	419,077	410,000
Total	1,346,088	1,462,101	(116,013)	491,751	(50,313)	---	---	---	(3,095)	436,492	---	419,077	410,000
Viking													
Garbage	7,783	8,013	(230)	---	(230)	---	---	---	---	---	---	---	---
Sanitary Sewer	13,838	6,270	7,568	842,587	839,996	---	842,587	---	(8,500)	1,084,178	576,736	10,159	325,000
Water	2,675	5,319	(2,644)	---	(2,644)	---	---	---	---	---	---	---	---
Total	24,296	19,602	4,694	842,587	837,122	---	842,587	---	(8,500)	1,084,178	576,736	10,159	325,000
Villard													
Sewer	19,852	7,175	12,677	2,155,593	2,127,393	---	1,300,475	639,667	(1,422)	2,748,457	---	40,877	---
Total	19,852	7,175	12,677	2,155,593	2,127,393	---	1,300,475	639,667	(1,422)	2,748,457	---	40,877	---
Virginia													
Clinic Facility Capital Lease	1,391,033	982,928	408,105	24,147	(560,469)	---	---	---	---	468,257	---	992,721	405,029
Convalescent Center	7,430,587	8,678,261	(1,247,674)	---	(1,247,674)	---	---	---	---	29,588	---	---	---
Electric	10,056,777	9,488,259	568,518	109,824	(380,203)	---	---	---	---	1,116,970	---	180,490	499,850
Gas	4,437,167	4,061,379	375,788	25,770	395,686	---	---	---	---	162,943	---	5,263	5,350
Golf Course	913,380	1,057,594	(144,214)	---	(163,532)	---	---	---	---	39,622	---	19,318	70,000
Hospital	42,374,331	41,077,569	1,296,762	1,217,471	1,905,146	---	---	---	---	3,620,605	---	609,087	2,130,973
Sewer	1,193,094	1,243,392	(50,298)	---	(53,923)	---	---	---	---	21,258	---	3,625	210,000
Solid Waste Disposal	1,244,739	1,221,302	23,437	38,489	61,926	---	---	---	---	68,820	---	---	---
Steam	3,617,490	4,943,167	(1,325,677)	37,207	(1,377,588)	---	---	---	---	427,990	---	86,975	229,800
Washington Manor	516,907	342,647	174,260	44,298	44,755	---	---	---	---	101,712	---	173,803	155,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	1,586,855	1,400,867	185,988	142,551	82,825	---	---	---	---	808,342	---	140,460	289,000
Total	74,762,560	74,497,565	1,536,594	3,094,640	(1,293,051)	---	---	---	---	6,866,107	---	2,211,742	3,995,002
Wabasha													
Sewer	779,807	483,382	296,425	111,354	239,911	---	---	---	---	60,073	---	113,358	318,200
Water	205,789	194,018	11,771	16,331	16,740	---	---	97,705	---	60,961	---	11,387	9,800
Total	985,596	677,400	308,196	127,716	256,651	---	---	97,705	---	121,034	---	124,745	328,000
Wabasso													
E.D.A. - Five Plex	31,560	36,988	(5,428)	2,201	(3,227)	---	---	---	---	---	---	---	---
E.D.A. - General	15,502	38,888	(23,386)	908	(22,478)	---	---	---	---	---	---	---	---
Garbage	29,327	30,764	(1,437)	---	(1,437)	---	---	---	---	---	---	---	---
Sewer	115,898	74,299	41,599	---	41,599	---	---	41,350	---	---	---	---	---
Water	93,587	91,916	1,671	2	1,673	---	---	6,850	---	---	---	---	---
Total	285,874	272,855	13,019	3,111	16,130	---	---	48,200	---	---	---	---	---
Waconia													
Ice Arena	500	129,520	(129,020)	874	15,506	(143,652)	---	---	---	1,881,154	6,100,000	15,506	---
Sewer	1,281,409	1,687,964	(406,555)	1,097,847	456,526	---	---	605,646	---	1,218,918	---	234,223	110,000
Storm Water	300,988	400,657	(99,669)	267,502	167,018	---	---	268,339	---	183,892	---	---	---
Street Light Utility	167,560	163,572	3,988	4,804	8,792	---	---	71,325	---	---	---	---	---
Water	1,053,544	904,316	149,228	1,165,731	928,833	---	---	258,846	---	2,375,157	6,115,000	385,583	335,000
Total	2,804,001	3,286,029	(482,028)	2,536,758	1,417,517	---	---	1,204,156	---	5,659,121	12,215,000	635,312	445,000
Wadena													
Electric	4,714,969	3,800,701	914,268	95,654	991,133	---	---	263,703	---	414,835	---	18,789	109,150
Golf	296,379	339,736	(43,357)	113	(48,311)	---	---	---	---	3,998	---	---	---
Liquor	1,464,693	1,322,845	141,848	7,208	149,056	---	---	100,000	---	9,304	---	---	---
Sewer	491,265	504,152	(12,887)	55,871	42,984	---	---	16,095	---	32,558	---	---	---
Water	474,600	428,047	46,553	9,372	58,497	(2,572)	---	31,943	---	9,746	---	58,497	114,000
Total	7,441,906	6,395,481	1,046,425	168,218	1,132,290	---	---	411,741	---	470,441	---	77,286	223,150
Wahkon													
Sewer	152,006	69,816	82,190	46,968	64,893	---	---	10,000	---	15,443	---	64,265	50,000
Total	152,006	69,816	82,190	46,968	64,893	---	---	10,000	---	15,443	---	64,265	50,000
Waite Park													
Sewer	532,412	761,534	(229,122)	41,086	(188,036)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	1,011,500	903,968	328,806	591,848	(155,510)	---	---	---	---	---	---	591,848	275,000
Total	1,543,912	1,665,502	369,892	591,848	(343,546)	---	---	---	---	---	---	591,848	275,000
Waldorf													
Liquor	254,343	250,299	6,051	---	10,095	---	---	9,203	---	11,011	---	---	---
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	74,783	58,834	15,949	---	9,420	---	---	---	---	527	---	6,529	8,180
Total	329,126	309,133	6,051	6,529	19,515	---	---	9,203	---	11,538	---	6,529	8,180
Walker													
Liquor	842,905	765,199	77,706	---	78,307	---	---	---	60,000	---	---	---	---
Sewer	218,692	206,202	1,568	31,273	(17,215)	---	---	---	---	32,526	---	31,273	109,192
Water	203,048	200,429	2,619	4,852	(16,729)	---	---	---	---	5,050	---	24,200	92,000
Total	1,264,645	1,171,830	92,815	7,021	44,363	---	---	---	60,000	37,576	---	55,473	201,192
Walnut Grove													
Garbage	28,333	24,523	3,810	241	4,051	---	---	---	---	---	---	---	---
Liquor	439,768	409,486	30,282	3,043	33,325	---	---	7,489	---	---	---	---	---
Senior Housing	559,425	455,613	103,812	19,564	(15,560)	17,953	---	9,794	---	---	---	138,936	70,000
Sewer	91,443	51,727	39,716	3,253	42,969	---	---	29,710	---	---	---	---	---
Water	104,072	68,486	35,586	7,411	42,997	---	---	36,313	---	---	---	---	---
Total	1,223,041	1,009,835	213,206	33,512	107,782	17,953	---	83,306	---	---	---	138,936	70,000
Walters													
Sewer	5,020	5,815	(795)	23,922	23,127	---	328,667	633,664	---	1,007,316	276,667	---	---
Water	3,727	3,258	469	40	(19)	---	---	---	---	---	---	---	---
Total	8,747	9,073	(326)	23,962	23,108	---	328,667	633,664	---	1,007,316	276,667	---	---
Waltham													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water[3]	40,338	61,751	(21,413)	426	(34,450)	---	---	(32,534)	---	---	---	13,463	10,000
Total	40,338	61,751	(21,413)	426	(34,450)	---	---	(32,534)	---	---	---	13,463	10,000
Wanamingo													
Medical Center	48,462	30,930	17,532	9,004	(988)	---	---	---	---	---	---	27,524	14,000
Sanitation	47,917	44,788	3,129	53	3,182	---	---	---	---	---	---	---	---
Senior Housing	109,573	79,909	29,664	156	(32,605)	---	---	---	---	---	---	62,425	50,000
Waste Water	217,173	192,868	24,305	3,609	(2,953)	---	---	---	---	15,944	---	30,867	25,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	234,707	181,179	53,528	12,004	8,957	---	---	---	---	3,746	---	56,575	432,000
Total	657,832	529,674	128,158	24,826	(24,407)	---	---	---	---	19,690	---	177,391	521,000
Wanda													
Sanitation[0]	6,458	5,996	462	---	462	---	---	---	---	---	---	---	---
Sewer[0]	10,241	12,662	(2,421)	---	(2,421)	---	---	(7,000)	---	5,638	---	---	---
Water[0]	6,845	7,734	(889)	---	(889)	---	---	---	---	---	---	---	---
Total	23,544	26,392	(2,848)	---	(2,848)	---	---	(7,000)	---	5,638	---	---	---
Warba													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	26,419	15,617	10,802	35,023	45,825	26,306	---	---	---	---	---	---	---
Total	26,419	15,617	10,802	35,023	45,825	26,306	---	---	---	---	---	---	---
Warren													
Electric	1,359,600	1,163,139	196,461	2,395	168,787	---	---	---	200,884	47,076	---	30,069	25,000
Garbage	222,704	206,213	16,491	22	16,513	---	---	---	835	1,571	---	---	---
Gas Distribution	1,220,516	1,051,467	169,049	---	169,049	---	---	---	11,277	---	---	---	---
Housing	11,929	26,512	(14,583)	---	(14,583)	---	---	---	---	---	---	1,353	4,622
Mosquito	48,993	20,423	28,570	27	28,597	---	---	---	---	---	---	---	---
Sewer	176,727	221,432	(44,705)	45	(47,080)	---	---	(55,312)	---	---	---	2,420	2,922
W.E.D.A	11,627	36,817	(25,190)	5,355	(19,835)	5,253	---	(25,059)	---	---	---	---	---
Water	241,423	191,206	50,217	17	29,323	---	---	---	56,982	---	---	19,165	31,951
Total	3,293,519	2,917,209	376,310	7,861	329,418	5,253	---	---	189,607	48,647	---	53,007	64,495
Warrard													
Electric Utility	3,074,203	2,545,713	528,490	---	528,490	---	---	---	261,174	53,700	---	---	---
Liquor	1,218,629	1,075,067	143,562	---	143,562	---	---	---	80,000	---	---	---	---
Wastewater Utility	393,275	314,334	78,941	4,613	33,735	---	2,491	(68,000)	---	---	810,242	49,819	872,606
Water Utility	262,490	280,263	(17,773)	926	(16,847)	---	---	(13,174)	---	26,175	---	---	---
Total	4,948,597	4,215,377	733,220	5,539	688,940	---	2,491	---	260,000	79,875	810,242	49,819	872,606
Waseca													
Airport	50,772	99,917	(49,145)	330,385	19,361	261,879	---	46,350	---	397,277	---	---	---
Electric	6,876,970	6,108,357	768,613	16,736	63,610	---	---	---	436,156	153,076	---	15,735	---
Land Development	1,350	6,077	(4,727)	1,346	(3,381)	---	---	(25,000)	---	---	---	---	---
Sanitary Sewer	1,708,700	1,624,621	84,079	107,228	131,492	---	---	---	83,100	421,686	---	111,260	215,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	1,248,324	828,405	419,919	84,323	70,983	---	---	---	87,788	119,657	---	64,933	195,000
Total	9,886,116	8,667,377	1,218,739	540,018	1,473,311	---	283,647	46,350	582,044	1,091,696	---	191,928	410,000
Watertown													
Sewer	521,265	509,567	11,698	270,286	122,906	5	---	---	25,000	108,845	---	122,906	319,911
Storm Water	38,726	5,432	33,294	4,525	37,819	---	---	---	---	35,401	---	---	---
Water	488,223	488,766	(543)	74,767	117,826	13	---	---	25,000	240,881	---	117,826	280,000
Total	1,048,214	1,003,765	44,449	349,578	153,295	18	---	---	50,000	385,127	---	240,732	599,911
Waterville													
Hilltop Terrace Apartments	113,968	93,056	20,912	29,854	31,402	---	---	---	---	---	---	29,820	95,000
Refuse	53,877	55,226	(1,349)	---	---	---	---	---	---	---	---	---	---
Sewer Utility	185,362	256,116	(70,754)	17,727	2,137	---	---	---	---	335,500	415,000	435	---
Water Utility	373,896	199,713	174,183	218,348	115,988	---	---	---	---	55,970	---	111,390	180,000
Total	727,103	604,111	122,992	265,929	149,527	---	---	---	---	391,470	415,000	141,645	275,000
Watkins													
Sewer	128,054	62,794	65,260	4,791	11,858	---	---	---	1,641,983	11,750	1,631,700	11,858	3,700
Water	169,828	78,603	91,225	1,479	28,939	---	---	---	---	---	---	28,939	56,500
Total	297,882	141,397	156,485	6,270	40,797	---	---	---	1,641,983	11,750	1,631,700	40,797	60,200
Watson													
Sewer	78,777	45,288	33,489	---	33,489	---	---	---	---	---	---	---	---
Water	14,559	81,463	(66,904)	50,666	(16,238)	---	50,666	---	---	1,470	---	---	---
Total	93,336	126,751	(33,415)	50,666	17,251	---	50,666	---	---	1,470	---	---	---
Waubun													
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	62,704	76,258	(13,554)	486	(13,068)	---	---	---	---	500	---	---	---
Total	62,704	76,258	(13,554)	486	(13,068)	---	---	---	---	500	---	---	---
Waverly													
Liquor	900,284	853,253	47,031	525	11,407	---	---	---	---	15,650	162,883	11,407	162,883
Refuse & Recycling	79,427	80,202	(775)	8,250	7,475	---	---	1,832	---	---	---	---	---
Sewer	186,732	261,475	(74,743)	55,085	98,245	33,424	---	2,204	(65,000)	---	---	98,245	106,529
Storm Water	20,903	---	20,903	3,602	13,212	---	---	---	---	---	---	13,212	11,250

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	183,675	80,667	103,008	112,248	5,370	2,721	---	170	65,000	---	---	112,248	82,550
Total	1,371,021	1,275,597	95,424	235,112	(57,616)	36,145	---	4,206	---	15,650	162,883	235,112	363,212
Wayzata													
Licensing	275,478	231,712	43,766	---	51,209	---	---	---	20,000	---	---	---	---
Liquor	3,180,395	2,962,243	218,152	---	2,364,439	---	---	---	237,000	---	---	---	---
Sewer	704,330	682,703	21,627	---	36,597	---	---	---	15,000	25,885	---	---	---
Solid Waste	254,025	239,826	14,199	---	16,441	---	---	---	---	---	---	---	---
Stormwater	217,837	329,403	(111,566)	---	(101,448)	---	---	---	60,000	52,227	---	---	---
Water	637,403	466,298	171,105	74,988	246,093	---	---	---	15,000	---	---	---	---
Total	5,269,468	4,912,185	357,283	128,048	485,331	---	---	---	347,000	78,112	---	---	---
Welcome													
Sewer	111,058	109,200	1,858	27,932	29,790	32,496	---	5,109	---	---	---	---	---
Water	75,709	79,551	(3,842)	760	(3,100)	---	---	---	---	---	---	---	---
Total	186,767	188,751	(1,984)	28,692	26,690	32,496	---	5,109	---	---	---	---	---
Wells													
Electric Utility	2,491,016	2,364,095	126,921	36,825	163,746	---	---	---	99,996	25,172	---	---	---
H.R.A. - Broadway Apartments	90,879	170,369	(79,490)	150,491	48,058	---	---	---	---	---	---	22,943	40,000
H.R.A. - Park Place Apartments	32,880	25,873	7,007	---	(8,110)	---	---	---	---	---	---	15,117	6,205
Liquor	677,270	655,401	21,869	20,599	41,964	---	---	464	20,000	8,508	---	504	2,815
Recycling	48,865	35,037	13,828	14,157	27,985	---	---	---	---	---	---	---	---
Sewer Utility	376,296	338,809	37,487	40,102	48,821	---	---	---	---	7,677	---	29,263	70,000
Water Utility	260,034	268,120	(8,086)	9,811	(7,317)	---	---	---	---	61,610	---	9,042	10,000
Total	3,977,240	3,857,704	119,536	271,985	315,147	---	---	464	119,996	102,967	---	76,869	129,020
Wendell													
Sewer	13,797	13,523	274	3,482	3,756	---	---	---	---	---	---	---	---
Water	15,144	12,905	2,239	---	2,239	---	---	---	---	---	---	---	---
Total	28,941	26,428	2,513	3,482	5,995	---	---	---	---	---	---	---	---
West Concord													
Liquor	345,901	339,992	5,909	4,165	9,713	---	---	---	---	1,148	---	361	---
Sewer	158,267	126,710	31,557	47,367	78,924	34,452	---	4,573	129,599	---	---	---	---
Storm Sewer	43,335	24,988	18,347	3,051	20,598	---	---	---	12,300	---	---	---	---
Township Access Fee	80	---	80	---	80	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Water	72,728	94,517	15,866	---	(5,923)	12,872	---	1,715	51,606	---	---	---	---
Total	620,311	586,207	70,449	1,161	103,392	47,324	---	6,288	193,505	1,148	---	361	---
West St. Paul													
Arena	215,773	295,729	10,567	---	(69,389)	---	---	---	---	2,164,427	---	---	---
Golf Course	180,177	240,695	61,370	21,363	(20,511)	56,967	---	---	(35,000)	1,530,208	---	21,363	35,000
Pool	73,937	156,174	35,222	---	(47,015)	---	---	---	---	1,750,574	---	---	---
Sanitary Sewer	2,169,649	2,098,156	71,493	71,039	121,325	---	---	---	356,950	7,544,656	---	71,039	75,000
Storm Sewer	322,635	19,748	302,887	10,689	313,576	---	---	---	178,200	---	---	---	---
Total	2,962,171	2,810,502	238,719	92,402	297,986	56,967	---	---	500,150	12,989,865	---	92,402	110,000
Westbrook													
Ambulance	129,923	80,811	49,112	12,858	61,970	---	---	---	(6,290)	51,348	---	---	---
Cable T. V.	112,650	105,958	312	---	7,004	---	---	---	---	---	---	---	---
Electric Utility	571,075	574,048	157,029	9,945	144,111	---	---	757	110,142	6,099	---	9,304	53,271
Garbage	485	1,307	(822)	1,884	1,062	---	---	---	19,294	---	---	---	---
Natural Gas	455,453	410,700	44,753	---	40,953	---	---	---	---	---	---	---	3,538
Sewer & Lagoon	55,244	50,212	5,032	38,015	43,047	---	---	---	---	52,694	---	---	---
Sewer Utility	26,668	32,973	(6,305)	---	(6,305)	---	---	---	---	---	---	---	---
Water Utility	132,439	107,514	24,925	---	24,925	---	---	---	---	---	---	---	---
Total	1,483,937	1,363,523	120,414	210,098	316,767	---	---	757	123,146	110,141	---	12,842	75,000
Whalan													
Electric/Garbage[17]	47,366	41,631	5,735	1,952	7,687	---	---	---	24,000	---	---	---	---
Garbage[17]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	47,366	41,631	5,735	1,952	7,687	---	---	---	24,000	---	---	---	---
Wheaton													
Garbage	161,015	134,185	26,830	399	27,229	---	---	---	---	---	---	---	---
Hospital	6,856,875	6,513,420	343,455	302,884	259,872	---	---	---	130,000	300,140	---	187,639	270,156
Sewer	239,217	266,276	6,209	71,956	(92,806)	---	---	---	---	7,083	---	71,956	150,000
Water	217,905	137,188	80,717	---	38,773	---	---	---	25,000	14,899	---	41,944	41,500
Total	7,475,012	7,051,069	423,943	225,909	233,068	---	---	---	155,000	322,122	---	301,539	461,656
White Bear Lake													
Ambulance	970,832	875,886	94,966	23,030	114,527	---	---	---	91,900	211,795	---	---	---
License Bureau	927,638	545,493	382,145	5,540	387,685	---	---	---	400,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments	
Pioneer Manor	325,191	219,704	105,487	17,697	123,184	---	---	---	177,000	---	---	---	---	
Refuse	1,035,332	1,079,965	(44,633)	88,619	43,986	20,000	---	---	59,500	---	---	---	---	
Sewer	2,144,126	2,117,066	27,060	40,770	67,830	40,000	---	---	75,700	120,287	---	---	---	
Sport Center	500,366	599,391	(99,025)	204,450	88,869	144,450	---	---	17,500	47,200	---	---	105,000	
Water	1,408,671	1,311,250	97,421	31,731	129,152	28,767	---	---	90,800	37,214	---	---	---	
Total	7,312,176	6,748,755	563,421	411,837	955,233	233,217	---	---	912,400	416,496	---	---	16,556	105,000
Wilder														
Water	9,978	3,232	6,746	---	3,146	---	---	---	---	---	---	---	3,600	3,000
Total	9,978	3,232	6,746	---	3,146	---	---	---	---	---	---	---	3,600	3,000
Willernie														
Refuse	38,936	30,268	8,668	150	8,818	---	---	---	---	---	---	---	---	---
Sewer	46,662	47,763	(1,101)	---	(1,101)	---	---	---	---	---	---	---	---	---
Water	38,645	59,315	(20,670)	---	(21,029)	---	---	---	---	---	---	---	---	---
Total	124,243	137,346	(13,103)	150	(13,312)	---	---	---	---	---	---	---	---	---
Williams														
Liquor Store[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer[99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar														
Electric	20,349,015	17,823,404	2,525,611	997,609	3,423,667	---	---	---	1,484,032	1,128,147	---	---	77,281	860,000
Heat	804,089	889,599	(85,510)	78,773	(17,875)	---	---	---	67,456	11,125	---	---	5,339	---
Rice Memorial Hospital	89,319,535	89,238,710	80,825	3,254,771	2,677,262	---	521,480	---	200,000	3,444,000	---	---	2,618,181	3,499,295
Waste Treatment Plant	3,193,640	2,396,676	796,964	323,531	1,120,495	---	---	---	383,713	192,566	---	---	428,178	1,008,367
Water	1,935,087	1,620,966	314,121	112,533	360,660	---	---	---	134,912	853,650	---	---	61,767	110,000
Total	115,601,366	111,969,355	3,632,011	4,767,217	7,564,209	---	521,480	---	2,270,113	5,629,488	---	---	3,190,746	5,477,662
Willow River														
Sewer	29,513	27,477	2,036	2,148	4,184	15,327	---	---	(14,688)	---	---	---	---	---
Water	85,675	60,509	25,166	13,244	17,755	8,295	---	---	(14,790)	---	---	---	20,655	5,000
Total	115,188	87,986	27,202	15,392	21,939	23,622	---	---	(29,478)	---	---	---	20,655	5,000
Wilmont														
Liquor Store	268,150	253,934	14,216	1,755	15,971	---	---	---	---	10,334	---	---	---	---
Refuse	24,847	25,975	(1,128)	1,333	205	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments	
Sewer	44,373	37,387	6,986	3,460	6,513	---	---	---	---	---	---	3,933	8,000	
Water	36,400	40,052	(3,652)	4,216	564	---	---	---	---	8,436	---	---	---	
Total	373,770	357,348	16,422	10,764	23,253	---	---	---	---	18,770	---	---	3,933	8,000
Windom														
Arena	151,932	325,454	(173,502)	168,300	(5,202)	162,800	---	---	---	7,193	---	---	---	---
Electric	5,504,100	4,953,636	550,464	18,544	3,642	565,366	---	---	200,000	234,550	---	---	6,228	235,000
Liquor	1,323,829	1,229,446	94,383	---	94,383	---	---	---	70,000	25,399	---	---	---	---
Multi-Purpose Center	95,579	297,809	(202,230)	192,775	(9,455)	192,775	---	---	---	---	---	---	---	---
River Bluff Townhomes	81,062	77,999	3,063	---	26,509	(23,446)	---	---	---	---	---	---	26,509	7,672
Sewer	1,071,946	866,743	205,203	10,441	70,542	145,102	10,441	---	---	7,090	---	---	72,837	231,921
Telecom	1,466,298	1,903,325	(437,027)	94,258	676,550	(1,019,319)	---	---	---	176,073	2,352,114	---	670,115	1,000,000
Water	1,188,262	763,587	424,675	10,441	114,879	320,237	10,441	---	1,973	58,582	---	---	118,548	290,000
Windom Area Hospital	11,546,400	10,464,927	1,081,473	122,035	2,659	1,200,849	---	77,271	---	---	---	---	---	---
Total	22,429,428	20,882,926	1,546,502	616,794	1,268,515	376,457	---	77,271	271,973	508,887	2,352,114	---	894,237	1,764,593
Winger														
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Enterprise[3]	23,358	42,726	(19,368)	725	(18,643)	---	---	---	17,978	---	---	---	---	---
Total	23,358	42,726	(19,368)	725	(18,643)	---	---	---	17,978	---	---	---	---	---
Winnabago														
Duplex	16,722	25,038	(8,316)	165	(8,151)	---	---	---	---	---	---	---	---	---
Garbage	104,877	87,467	17,410	75	17,485	---	---	---	---	---	---	---	---	---
Recycling	14,376	14,207	169	4,849	5,018	---	---	4,777	---	---	---	---	---	---
Sewer Utility	291,232	248,010	43,222	21,393	20,082	44,533	---	---	---	289,859	308,489	---	11,075	100,000
Storm Water	19,774	13,178	6,596	4,258	3,089	7,765	---	---	(77,394)	131,572	134,834	---	---	---
Water Utility	257,793	219,900	37,893	8,437	14,653	---	---	---	---	71,959	52,980	---	31,104	89,000
Total	704,774	607,800	96,974	39,177	81,303	---	---	4,777	(77,394)	493,390	496,303	---	42,179	189,000
Winona														
Airport	32,180	194,493	(162,313)	306,056	143,743	30,201	133,340	118,906	---	141,442	---	---	---	---
Inspections	388,919	524,880	(135,961)	10,743	(125,218)	---	---	---	---	11,900	---	---	---	---
Library	35,318	1,193,005	(1,157,687)	1,120,440	(37,247)	2,588,867	---	640,845	(18,077)	107,894	---	---	---	---
Public Transportation	206,963	599,160	(392,197)	543,532	151,335	17,258	275,645	237,299	---	191,552	---	---	---	---
Recreation	502,994	1,686,896	(1,183,902)	1,128,214	(55,688)	308,779	---	814,601	(166,273)	149,820	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Sewer	2,936,907	2,239,193	347,881	73,766	971,829	---	---	---	---	35,373	---	71,620	613,850
Storm Sewer	280,443	70,558	209,885	15,395	225,280	---	---	70,862	---	118,722	---	---	---
Water	3,318,590	2,216,179	1,102,411	308,956	1,059,678	---	---	---	---	170,453	---	338,471	771,150
Total	7,702,314	8,724,364	(1,022,050)	425,455	2,333,712	615,105	408,985	1,811,651	(113,488)	927,156	---	410,091	1,385,000
Winsted													
Sewer	325,414	434,189	(108,775)	99,874	(107,094)	---	---	3,000	---	1,536,912	---	80,563	---
Water	255,917	298,317	(42,400)	8,516	(113,861)	---	---	---	---	66,571	---	23,308	76,867
Total	581,331	732,506	(151,175)	108,390	(220,955)	---	---	3,000	---	1,603,483	---	103,871	76,867
Winthrop													
Electric	1,417,394	1,364,848	52,546	13,534	20,775	---	---	---	(238)	211,700	260,000	19,860	35,000
Garbage	90,959	104,936	(13,977)	43	(13,934)	---	---	---	---	---	---	---	---
Sewer	131,120	90,958	40,162	24,833	31,749	---	---	---	(55,273)	---	---	24,833	60,270
Water	194,918	172,546	22,372	10,183	27,238	---	---	---	(9,204)	23,130	---	5,317	43,549
Total	1,834,391	1,733,288	101,103	40,180	65,828	---	---	---	(64,715)	234,830	260,000	50,010	138,819
Winton													
Liquor Store[0]	288,207	279,059	9,148	65	7,491	5	---	---	13,400	1,552	---	---	---
Sewer[0]	8,666	9,205	(539)	---	(539)	---	---	---	(3,500)	434	---	---	---
Water[0]	8,771	9,588	(817)	---	(817)	---	---	---	(3,500)	1,096	---	---	12,574
Total	305,644	297,852	7,792	65	6,135	5	---	---	6,400	3,082	---	---	12,574
Wolf Lake													
Liquor	357,597	338,046	19,551	21,509	37,043	---	---	---	15,000	---	---	4,017	4,828
Sewer	7,374	12,671	(5,297)	18,023	11,879	85	17,938	---	---	17,938	---	---	---
Total	364,971	350,717	14,254	39,532	48,922	85	17,938	---	15,000	17,938	---	4,017	4,828
Wolverton													
Garbage	9,234	9,670	(436)	---	(436)	---	---	---	---	---	---	---	---
Sewer	25,623	30,307	(4,684)	---	(4,684)	---	---	---	---	---	---	---	---
Water	26,966	20,534	6,432	---	3,770	---	---	---	---	---	---	2,662	10,700
Total	61,823	60,511	1,312	---	(1,350)	---	---	---	---	---	---	2,662	10,700
Wood Lake													
Refuse[1]	29,368	31,119	(1,751)	---	(1,751)	---	---	---	---	---	---	---	---
Sewer[1]	82,289	58,709	23,580	---	(9,496)	---	---	---	---	---	---	33,435	8,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise Utility Fund[]	Operating		Nonoperating		Net Income (27,714)	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Total	168,275	171,416	5,336	41,156	(38,961)	---	---	---	---	---	---	8,453	14,500
Woodbury													
Bienberg Sports Center	1,100,140	1,200,740	30,162	78,553	(148,991)	---	---	---	---	12,039	---	75,553	1,607,443
Emergency Medical Services	1,342,091	1,272,773	69,318	33,692	103,010	---	85,668	---	---	165,624	---	---	---
Golf Course Operations	1,408,998	1,259,411	149,587	40,871	(19,517)	---	---	---	---	83,531	---	204,507	145,000
Sewer	4,428,781	4,650,615	---	---	(221,834)	---	---	---	76,825	70,113	---	---	---
Storm Water Utility	1,458,706	1,549,128	45,519	26,396	(71,299)	---	---	220,060	---	124,759	---	26,396	200,000
Street Lighting	459,780	414,525	45,255	16,972	62,227	---	---	---	---	---	---	---	---
Water	4,573,879	3,688,355	885,524	478,445	1,355,531	---	---	10,042	---	132,475	---	8,438	200,000
Total	14,772,375	14,035,547	736,828	645,661	1,089,127	---	85,668	---	306,927	588,541	---	314,894	2,152,443
Woodland													
Sewer	26,308	25,106	1,202	10,097	5,519	---	---	---	---	---	---	10,419	34,590
Water	12,131	12,695	(564)	4,027	(4,330)	---	---	---	---	---	---	8,086	12,500
Total	38,439	37,801	638	18,441	1,189	---	---	---	---	---	---	18,505	47,090
Woodstock													
Refuse	7,598	5,532	2,066	---	2,066	---	---	---	---	---	---	---	---
Sewer	22,313	4,619	17,694	3,167	6,582	---	---	---	---	---	---	14,279	3,000
Water	11,735	10,916	819	5,727	6,226	---	---	---	---	---	---	---	6,392
Total	41,646	21,067	20,579	8,894	14,874	---	---	---	---	---	---	14,279	9,392
Worthington													
Airport	76,008	669,425	(593,417)	84,892	(508,525)	(421)	---	71,442	---	945,367	---	---	---
Cable Television	120,101	120,101	---	---	---	---	---	---	---	---	---	---	---
Electric	12,065,265	11,246,276	1,418,989	566,347	1,864,860	---	---	460,440	---	628,903	---	87,152	150,000
Hospital	23,956,656	23,707,565	249,091	413,169	281,110	---	---	---	---	3,414,965	---	107,823	412,578
Industrial Sewer	2,249,211	1,778,719	470,492	159,031	360,733	---	---	---	---	66,120	---	159,031	510,000
Liquor	2,106,727	1,880,581	226,146	15,803	241,949	---	---	160,902	---	5,633	---	---	---
Memorial Auditorium	29,441	111,801	(82,360)	66,394	(15,966)	49,765	5,734	---	---	16,580	---	---	---
Municipal Sewer	1,982,921	1,759,472	223,449	378,687	585,756	---	---	---	---	404,457	---	16,380	106,623
Storm Water Management	407,296	189,897	217,399	15,740	233,139	---	---	---	---	162,090	---	---	---
Water	2,511,375	1,383,803	1,127,572	357,881	1,333,519	---	---	---	---	424,727	---	151,494	268,377
Total	46,105,001	42,847,640	3,257,361	1,948,185	828,971	4,376,575	49,344	77,176	621,342	6,068,842	---	521,880	1,447,578

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2007

Name of City and Enterprise	Operating		Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense	Interest Paid								Principal Payments	
Wrenshall														
Sewer	38,045	36,990	1,055	7,613	---	8,668	---	---	---	1,037	11,329	---	---	---
Water	67,940	45,910	22,030	64,293	33,508	52,815	22,158	---	2,413	(15,706)	41,185	---	33,508	---
Total	105,985	82,900	23,085	71,906	33,508	61,483	22,158	---	2,413	(14,669)	52,514	---	33,508	---
Wykoff														
Sewer	55,249	65,660	(10,411)	4,874	---	(5,537)	---	---	---	---	7,188	---	---	15,000
Water	82,761	94,531	(11,770)	2,678	8,528	(17,620)	---	---	---	(33,777)	459,094	454,191	8,528	12,000
Total	138,010	160,191	(22,181)	7,552	8,528	(23,157)	---	---	---	(33,777)	466,282	454,191	8,528	27,000
Wyoming														
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Surface Water	30,429	17,839	12,590	9,165	---	21,755	---	---	---	---	---	---	---	---
Water & Sewer[3]	755,147	1,425,795	(670,648)	184,350	11,632	(497,930)	---	---	---	---	10,506	---	11,632	51,118
Total	785,576	1,443,634	(658,058)	193,515	11,632	(476,175)	---	---	---	---	10,506	---	11,632	51,118
Zemple														
Sewer[0]	3,700	5,123	(1,423)	---	---	(1,423)	---	---	---	---	---	---	---	---
Total	3,700	5,123	(1,423)	---	---	(1,423)	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	693,621	786,345	(92,724)	378,196	64,297	221,175	160	---	---	25,000	115,000	---	65,749	201,000
Water	563,932	507,327	56,605	350,552	33,080	374,077	---	---	---	25,000	1,661,603	2,001,163	15,826	41,000
Total	1,257,553	1,293,672	(36,119)	728,748	97,377	595,252	160	---	---	50,000	1,776,603	2,001,163	81,575	242,000
Zumbro Falls														
Sewer[3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer[3]	111,141	183,032	(71,891)	413,463	8,499	333,073	---	407,675	---	---	292,971	1,572,000	8,499	1,587,899
Total	111,141	183,032	(71,891)	413,463	8,499	333,073	---	407,675	---	---	292,971	1,572,000	8,499	1,587,899
Zumbrota														
Sewer	677,785	482,374	195,411	24,513	43,388	176,536	---	---	---	61,217	92,425	---	43,388	80,000
Water	411,586	389,594	21,992	14,493	45,556	(9,071)	---	---	---	(50,249)	59,808	---	45,556	95,000
Total	1,089,371	871,968	217,403	39,006	88,944	167,465	---	---	---	10,968	152,233	---	88,944	175,000
State Totals	\$3,205,434,514	\$3,043,665,164	\$161,769,350	\$3,009,602,477	\$156,438,908	\$314,932,919	\$15,979,732	\$62,338,521	\$18,231,721	\$140,215,634	\$665,351,890	\$481,720,357	\$139,635,824	\$328,670,827

ENTERPRISE FUND ENDNOTES

- [*] 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 TV enterprise fund operations.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year-end is April 30.
- [13] The enterprise fund fiscal year-end is June 30.
- [14] The enterprise fund fiscal year-end is September 30.
- [15] The operations were shown in the special revenue funds; an enterprise fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the governmental funds.
- [20] The facility is under construction.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operation was shown in the governmental funds. The Office of the State Auditor requires that this type of operation is shown as an enterprise fund.
- [25] The operations were transferred to the governmental funds.

ENTERPRISE FUND FOOTNOTES

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

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APPENDIX A

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

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

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

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

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

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

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

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

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

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

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities that are able to generate significant revenues from sources other than property taxes and state aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

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

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

GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, permanent, and capital projects.

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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.

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

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

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

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

Glossary

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

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

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

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

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