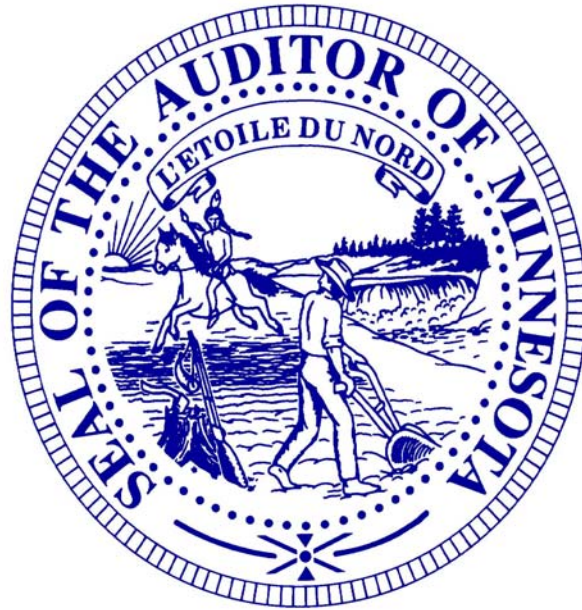


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2014 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 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, 2014



January 27, 2016

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 852 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2014.¹ Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698.

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

Following the overviews, Tables 6 and 7 present a summary of the activities in the governmental funds of all cities. Tables 8 through 11 present a summary of the governmental funds of cities over 2,500 in population. Tables 12 through 15 present a summary of the governmental funds of cities under 2,500 in population. Tables 16 through 18 present the data by individual city.

Table 19 lists the bonded and other long-term debt outstanding as of December 31, 2014, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 20 and 21 present an analysis of the 2013 and 2014 unrestricted fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 20 details the actual unrestricted fund balances and a comparison to 2014 total current expenditures, by city. Table 21 presents the fund balance data sorted by unrestricted fund balance as a percent of total current expenditures.

Table 22 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.

¹There are 853 cities. The City of Dundee failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698, so it is not included in this report. Failure to comply with these reporting requirements results in the Office of the State Auditor not certifying a city as eligible to receive Local Government Aid (LGA).

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

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

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

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

Cities under 2,500 in population may opt to use a cash basis of accounting. In 2014, 341 of the 627 small cities (54.4 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$5.09 billion in 2014. This represents an increase of 5.5 percent over 2013 revenues. Total revenues of cities over 2,500 in population increased 5.9 percent, and increased 1.3 percent for cities under 2,500 in population (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.84 billion in 2014. This represents an increase of 8.5 percent over 2013. Total expenditures of cities over 2,500 in population increased 9.2 percent, while total expenditures for cities under 2,500 in population increased 2.0 percent (pg. 5).
- The largest expenditure categories for both groups of cities were streets and highways and public safety. For large cities, streets and highways accounted for 22.5 percent of total expenditures, and public safety accounted for 25.7 percent. For small cities, streets and highways accounted for 25.6 percent of total expenditures, and public safety accounted for 21.5 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2014, small cities carried long-term debt of \$1.24 billion, or \$3,454 per capita, compared to \$7.97 billion, or \$1,942 per capita, for large cities (pg. 6).
- In 2014, unrestricted fund balances as a percent of current expenditures averaged 46.9 percent for large cities, compared to 98.1 percent for small cities (pg. 6).

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

- In 2014, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.65 billion. This represents an increase of 5.9 percent over 2013. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.5 percent of all large city revenues. Cities over 2,500 in population expended \$5.33 billion from governmental funds to provide city services. This represents an increase of 9.2 percent over 2013 total governmental expenditures (pgs. 11-12).
- In 2014, cities under 2,500 in population, or small cities, had total governmental revenues of \$439.6 million to finance city services. This represents an increase of 1.3 percent over 2013. Cities under 2,500 in population expended \$514.1 million from governmental funds to provide city services. This represents an increase of 2.0 percent over 2013 total governmental expenditures (pgs. 18-19).

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2005 to 2014, an examination of city finances shows that, when adjusted for inflation,³ 2014 revenue levels are below 2005 levels and decreased by 6.9 percent over that period of time (pg. 7).
- Between 2005 and 2014, actual revenues derived from property taxes grew 57.9 percent, compared to an increase of 5.1 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows; federal grants decreased 17.5 percent, state grants increased 7.5 percent, and local grants increased 40.0 percent. When revenues are adjusted for inflation over the same period, there was a 21.4 percent increase in property tax revenues, while intergovernmental revenues decreased 19.2 percent (pg. 7).
- The proportion of total revenues derived from property taxes grew from 29.7 percent in 2005 to 38.7 percent in 2014. During this same time frame, revenues derived from intergovernmental sources decreased from 27.8 percent of total revenues to 24.1 percent (pg. 8).

Governmental Expenditures

- Between 2005 and 2014, actual total city expenditures grew from \$4.98 billion to \$5.84 billion. This represents an increase of 17.4 percent. Over the same ten-year period, an examination of city finances shows that, when adjusted for inflation, 2014 expenditure levels are below 2005 levels and decreased 9.8 percent over the ten-year period (pg. 9).
- Over the ten-year period, when adjusted for inflation, total current expenditures decreased 0.3 percent, capital outlays decreased 22.5 percent, and debt service decreased 20.4 percent (pg. 10).

³“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2005 as the base year (N.I.P.A. Table 1.1.9, November 2015).

Comparison and Overview

2014 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$5.09 billion in 2014, an increase of 5.5 percent over 2013 revenues. Total revenues of cities over 2,500 in population increased 5.9 percent, and revenues of cities under 2,500 in population increased 1.3 percent.

There are two central differences between cities over and under 2,500 in population as to how they fund services. Cities under 2,500 in population (small cities) are much more dependent on intergovernmental revenues than cities over 2,500 (large cities). In 2014, intergovernmental revenues accounted for 36.1 percent of total revenues for small cities, compared to 23.0 percent for large cities. Among all cities, intergovernmental revenues accounted for 24.1 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. In 2014, tax revenue from all sources accounted for 50.2 percent of large city revenues, compared to 37.9 percent of small city revenues. Property taxes accounted for 39.0 percent of large city revenues, compared to 35.5 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,131, and small cities had total revenues of \$1,143.

Expenditures

In 2014, total expenditures of the governmental funds for all cities totaled \$5.84 billion. This represents an increase of 8.5 percent over 2013. Total expenditures of cities over 2,500 in population increased 9.2 percent, while total expenditures for cities under 2,500 in population increased 2.0 percent.

The spending priorities of cities under 2,500 in population differ from those of cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16.4 percent) and less to culture and recreation (8.0 percent) than cities over 2,500 (10.9 percent and 12.4 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 22.5 percent of total expenditures, and public safety accounted for 25.7 percent. For small cities, streets and highways accounted for 25.6 percent of total expenditures, and public safety accounted for 21.5 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2014, small cities carried long-term debt of \$1.24 billion, or \$3,454 per capita, compared to \$7.97 billion, or \$1,942 per capita, for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Unrestricted Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unrestricted fund balances. Small cities maintain significantly higher fund balances than large cities. In 2014, unrestricted fund balances as a percent of current expenditures averaged 46.9 percent for large cities, compared to 98.1 percent for small cities.

In 2014, of the 287 small cities that reported a fund balance, 140 (48.8 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Of the 225 large cities, 32 (14.2 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2014, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -53.2 percent in Biwabik to 368.0 percent in Bricelyn. Among large cities, the range was from -4.8 percent in Norwood Young America to 372.9 percent in Bayport.

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

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.⁴

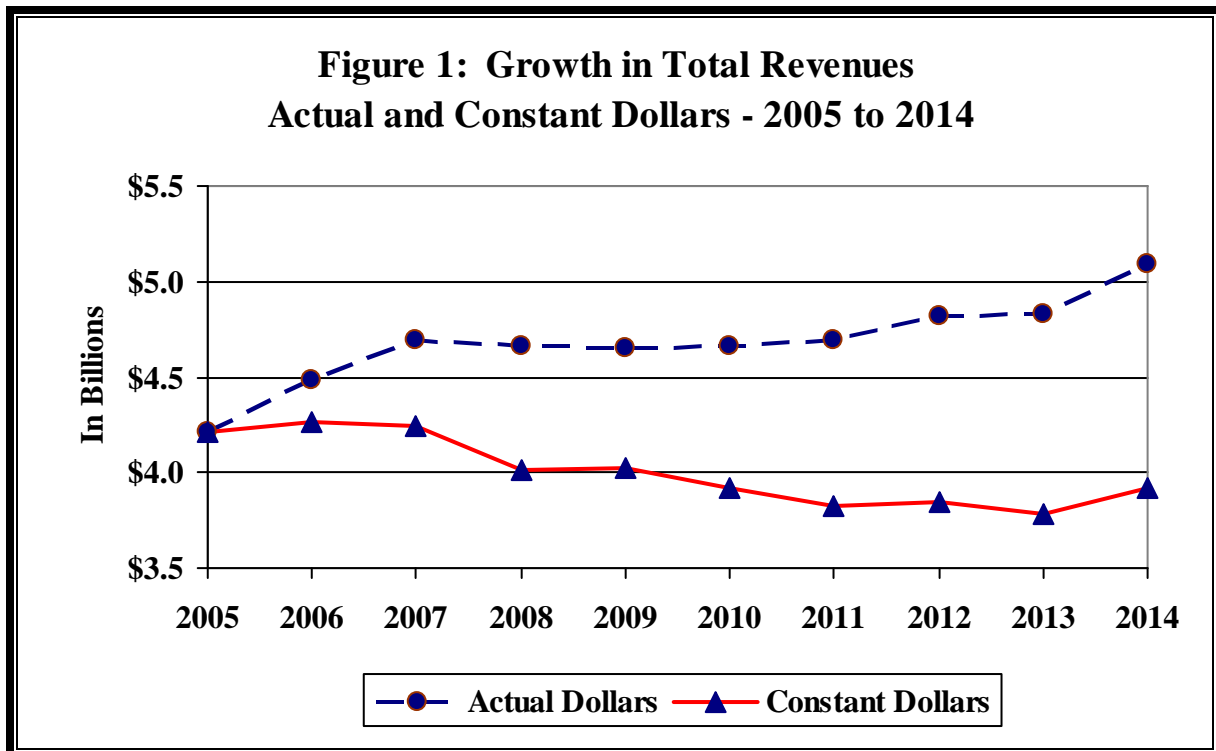
⁴The Office of the State Auditor's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Ten-Year Trends

Governmental Revenues

Between 2005 and 2014, an examination of city revenues shows that, when adjusted for inflation,⁵ 2014 revenue levels are below 2005 levels and decreased by 6.9 percent over the ten-year period.

During that same period, total city revenues, in actual dollars, grew from \$4.21 billion in 2005 to \$5.09 billion in 2014, an increase of 21.1 percent. See Figure 1 below.



Between 2005 and 2014, actual revenues derived from property taxes grew 57.9 percent, compared to an increase of 5.1 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows; federal grants decreased 17.5 percent, state grants increased 7.5 percent, and local grants increased 40.0 percent. When revenues are adjusted for inflation, the ten-year period shows a 21.4 percent increase in property tax revenues, while intergovernmental revenues decreased 19.2 percent.

⁵“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2005 as the base year (N.I.P.A. Table 1.1.9, November 2015).

In addition, the proportion of total revenues derived from property taxes grew from 29.7 percent in 2005 to 38.7 percent in 2014. During this same time frame, revenues derived from intergovernmental sources decreased from 27.8 percent of total revenues to 24.1 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

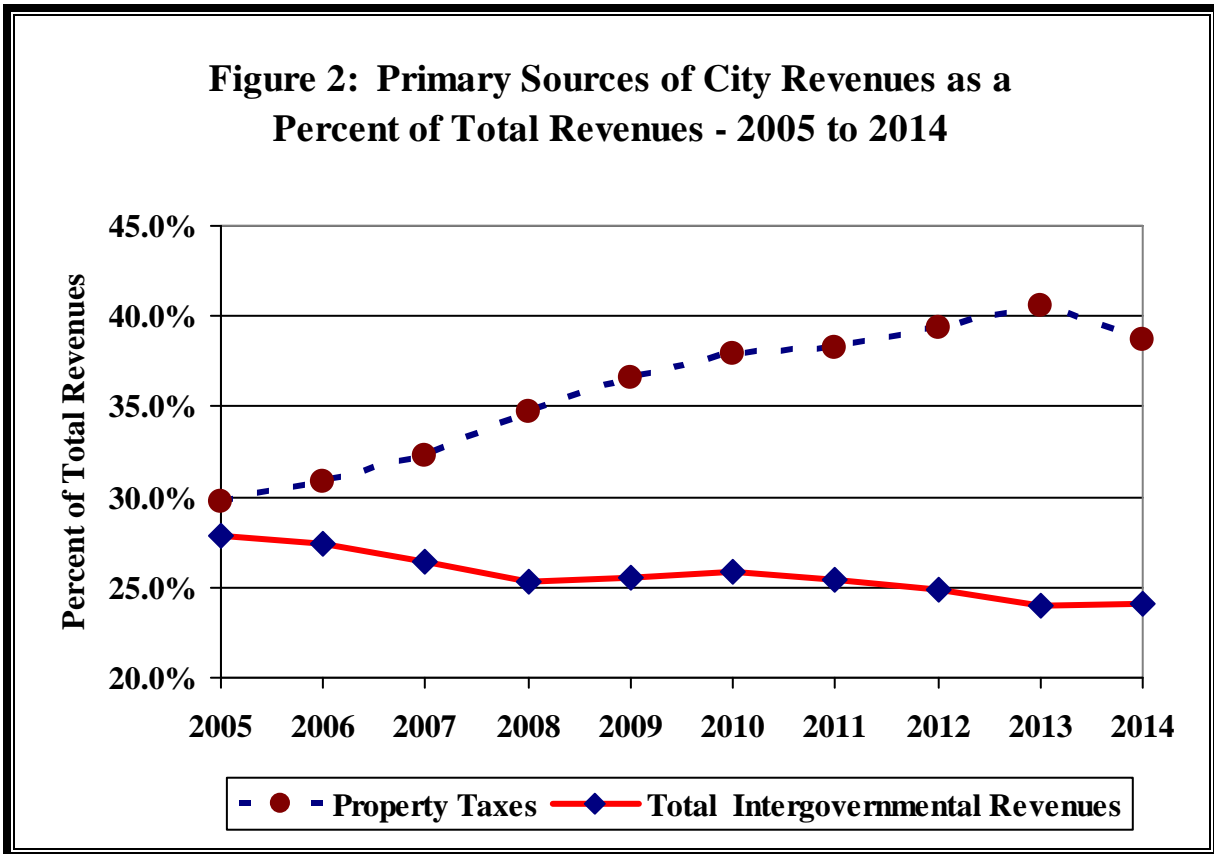


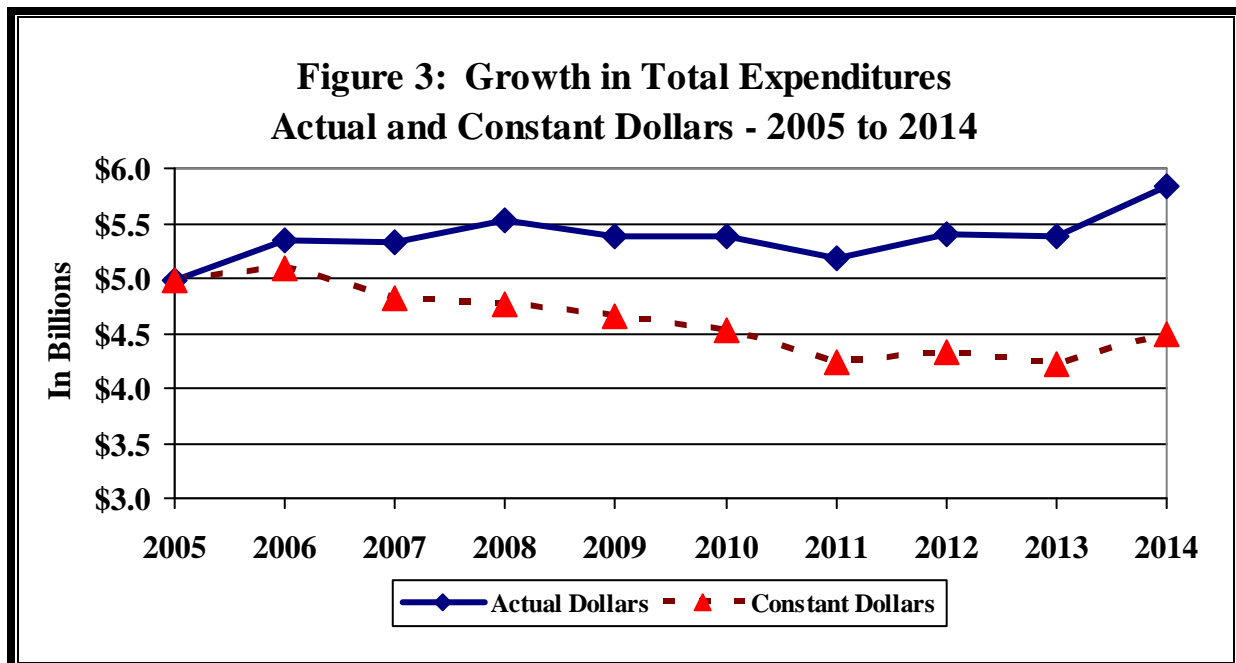
Table 1 on the following page provides a summary of the trend in city revenues from 2005 to 2014 when adjusted for inflation. Taxes and local unit grants were the only sources of revenues to grow over this period, increasing 12.0 and 7.7 percent, respectively. All other categories of revenues declined over the ten-year period, including all other revenues (-37.7 percent), interest earnings (-37.1 percent), federal grants (-36.6 percent), fines and forfeits (-35.9 percent), special assessments (-23.6 percent), state grants (-17.4 percent), licenses and permits (-13.9 percent), and charges for services (-5.5 percent).

Table 1: Total City Revenues in Constant Dollars

| Revenues | 2005 | 2009 | 2010 | 2014 | 2005 - 09 | 2010 - 14 | 10-Year |
|-----------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------|--------------|--------------|
| | | | | | 5-Year | 5-Year | |
| Taxes | \$1,718,661,526 | \$1,951,535,852 | \$1,907,610,197 | \$1,925,744,175 | 13.5% | 1.0% | 12.0% |
| Special Assessments | 291,499,401 | 248,009,269 | 242,778,187 | 222,758,402 | -14.9% | -8.2% | -23.6% |
| Licenses and Permits | 169,244,159 | 104,969,156 | 107,594,350 | 145,637,674 | -38.0% | 35.4% | -13.9% |
| Federal Grants | 195,704,019 | 191,331,065 | 262,108,138 | 124,069,797 | -2.2% | -52.7% | -36.6% |
| State Grants | 906,881,341 | 761,524,559 | 694,515,568 | 749,270,024 | -16.0% | 7.9% | -17.4% |
| Local Unit Grants | 66,732,492 | 69,307,162 | 60,146,168 | 71,852,988 | 3.9% | 19.5% | 7.7% |
| Charges for Services | 437,075,223 | 380,335,885 | 365,054,661 | 413,117,195 | -13.0% | 13.2% | -5.5% |
| Fines and Forfeits | 42,452,540 | 37,463,990 | 37,092,407 | 27,219,143 | -11.8% | -26.6% | -35.9% |
| Interest Earnings | 119,643,710 | 84,304,974 | 67,776,232 | 75,300,480 | -29.5% | 11.1% | -37.1% |
| All Other Revenues | 258,292,153 | 187,217,205 | 175,170,353 | 160,844,987 | -27.5% | -8.2% | -37.7% |
| Total Revenues | <u>\$4,206,186,564</u> | <u>\$4,015,999,118</u> | <u>\$3,919,846,260</u> | <u>\$3,915,814,864</u> | -4.5% | -0.1% | -6.9% |

Governmental Expenditures

Between 2005 and 2014, actual total city expenditures grew from \$4.98 billion to \$5.84 billion. This represents an increase of 17.4 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2014 expenditure levels are below 2005 levels and decreased 9.8 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures decreased 0.3 percent, capital outlays decreased 22.5 percent, and debt service decreased 20.4 percent.

Table 2 below provides a summary of expenditures in constant dollars. Over this ten-year period, only four categories of expenditures grew: conservation of natural resources (224.6 percent), health (2.2 percent), general government (1.4 percent), and public safety (0.2 percent). While the percentage increase in conservation of natural resources expenditures is large, the category represents just 0.2 percent of city expenditures. All other categories of expenditures decreased over this period.

| Expenditures | 2005 | 2009 | 2010 | 2014 | 2005 - 09 | 2010 - 14 | 10-Year |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|-----------|-----------|---------|
| | | | | | 5-Year | 5-Year | |
| | | | | | Change | Change | Change |
| General Government | \$505,949,176 | \$479,650,829 | \$478,283,394 | \$513,169,457 | -5.2% | 7.3% | 1.4% |
| Public Safety | 1,135,498,261 | 1,190,861,783 | 1,173,821,050 | 1,137,803,661 | 4.9% | -3.1% | 0.2% |
| Streets and Highways | 1,106,742,589 | 972,698,407 | 929,396,048 | 1,021,545,410 | -12.1% | 9.9% | -7.7% |
| Sanitation | 30,412,258 | 21,511,136 | 20,874,844 | 15,566,533 | -29.3% | -25.4% | -48.8% |
| Health | 23,679,046 | 21,904,480 | 21,648,093 | 24,194,309 | -7.5% | 11.8% | 2.2% |
| Culture and Recreation | 592,742,292 | 531,614,321 | 501,966,426 | 538,023,239 | -10.3% | 7.2% | -9.2% |
| Housing/Economic Development | 453,348,056 | 411,374,420 | 439,772,120 | 452,414,997 | -9.3% | 2.9% | -0.2% |
| Conservation of Natural Resources | 2,130,593 | 3,416,504 | 3,392,056 | 6,915,852 | 60.4% | 103.9% | 224.6% |
| Airport | 60,123,891 | 39,861,308 | 34,893,425 | 31,638,144 | -33.7% | -9.3% | -47.4% |
| All Other Expenditures | 226,811,982 | 151,447,897 | 118,245,105 | 81,608,443 | -33.2% | -31.0% | -64.0% |
| Debt Service | 837,983,821 | 822,592,109 | 798,200,710 | 667,250,769 | -1.8% | -16.4% | -20.4% |
| Total Expenditures | \$4,975,421,965 | \$4,646,933,195 | \$4,520,493,273 | \$4,490,130,814 | -6.6% | -0.7% | -9.8% |
| Total Current Expenditures | \$2,781,739,106 | \$2,771,298,464 | \$2,761,427,166 | \$2,772,387,343 | -0.4% | 0.4% | -0.3% |
| Total Capital Outlay | 1,355,699,038 | 1,053,042,622 | 960,865,396 | 1,050,492,702 | -22.3% | 9.3% | -22.5% |
| Total Debt Service | 837,983,821 | 822,592,109 | 798,200,710 | 667,250,769 | -1.8% | -16.4% | -20.4% |
| Total Expenditures | \$4,975,421,965 | \$4,646,933,195 | \$4,520,493,273 | \$4,490,130,814 | -6.6% | -0.7% | -9.8% |

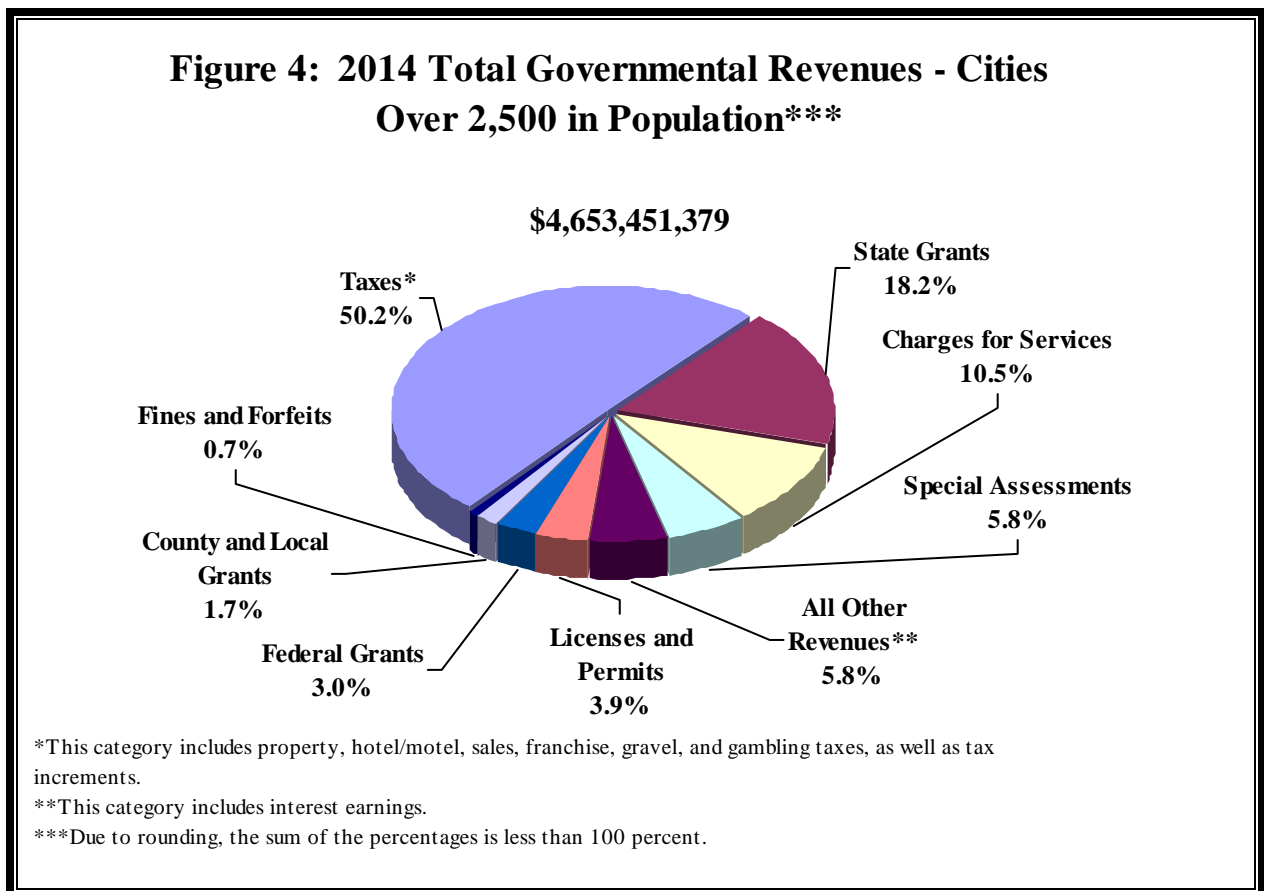
Overview of Cities Over 2,500 in Population

Total Governmental Revenues

In 2014, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.65 billion. This represents an increase of 5.9 percent over 2013 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.5 percent of all large city revenues.

Between 2013 and 2014, five categories of large city revenues increased and five decreased. The categories with the largest increases were interest earnings (412.1 percent), state grants (19.7), and licenses and permits (10.8 percent). Those with the largest decreases were federal grants (-28.1 percent) and county and local grants (-15.3 percent).

Figure 4 below shows the relative shares of total governmental revenues by source. Underlying data for this figure, as well as five-year trends, can be found in Table 8 on page 28.

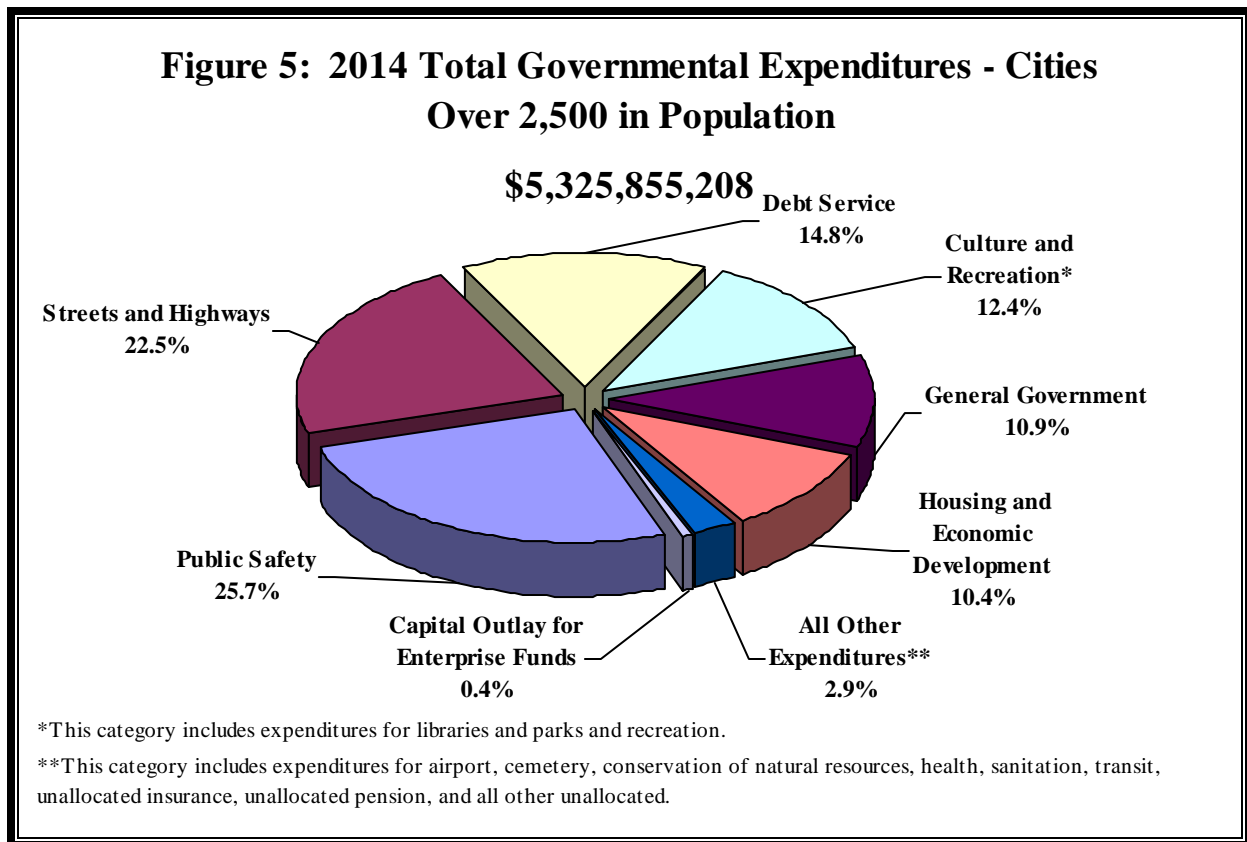


Total Governmental Expenditures

Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2014, cities over 2,500 in population expended \$5.33 billion from these various governmental funds to provide city services. This represents an increase of 9.2 percent over 2013 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 62.1 percent of total governmental expenditures, while capital outlay accounted for 23.1 percent, and debt service accounted for 14.8 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 39.0 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 56.1 percent of all capital expenditures, over four times greater than any other category of capital outlay.

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



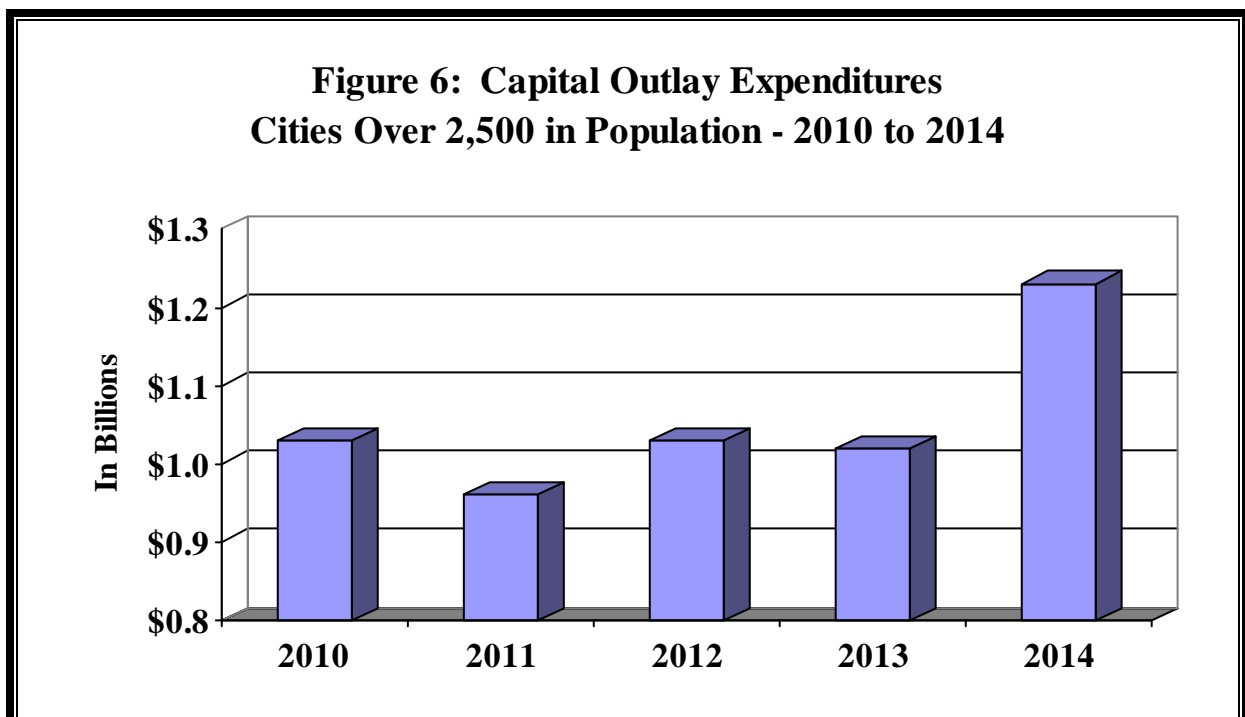
Capital Outlay Expenditures

In 2014, cities over 2,500 in population expended \$1.23 billion on capital investments. This represents an increase of 21.0 percent from the level expended in 2013. Capital outlay expenditures are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Table 3 below shows total capital outlays in actual dollars and per capita amounts for large cities.

| Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita | | |
|--|--|--------------------|
| Year | Total Capital Outlay (actual dollars) | Per Capita* |
| 2010 | \$1,033,480,751 | \$261 |
| 2011 | \$ 960,350,132 | \$241 |
| 2012 | \$1,026,282,677 | \$255 |
| 2013 | \$1,018,339,939 | \$250 |
| 2014 | \$1,231,824,223 | \$299 |

*Per capita amounts are based on the total population of cities over 2,500.

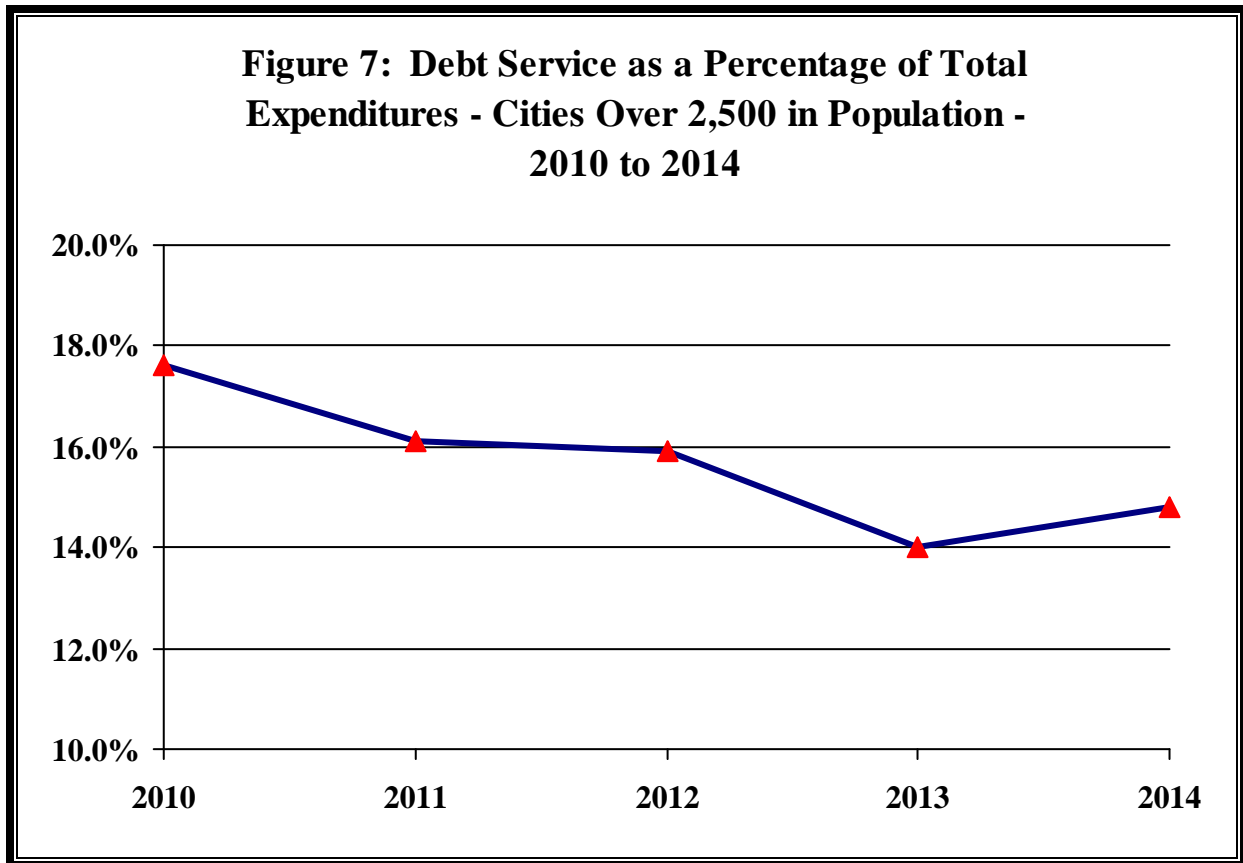
Figure 6 below illustrates the trend in capital outlay expenditures between 2010 and 2014.



Debt Service

In 2014, large cities expended a total of \$788.8 million on debt service, which represented 14.8 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2013 and 2014, large city debt service expenditures increased \$107.0 million, or 15.7 percent.

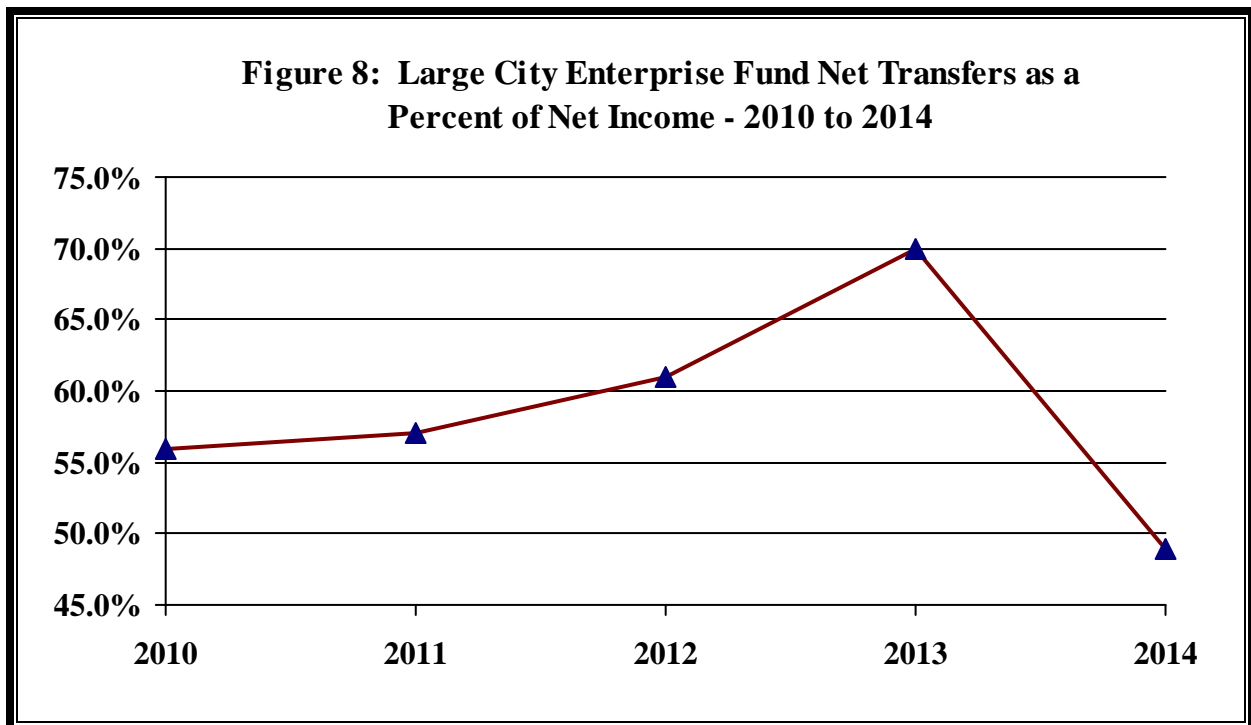
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



Municipal Enterprises

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

In aggregate, large city municipal enterprises reported a net income of \$249.9 million and net transfers (transfers out minus transfers in) of \$122.2 million in 2014. This represents an increase of 67.4 percent in net income and a 16.7 percent increase in net transfers over 2013. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers represented 48.9 percent of net profits among large city enterprises. Figure 8 below examines the five-year trend for large cities in net transfers from enterprise funds as a percent of net income.

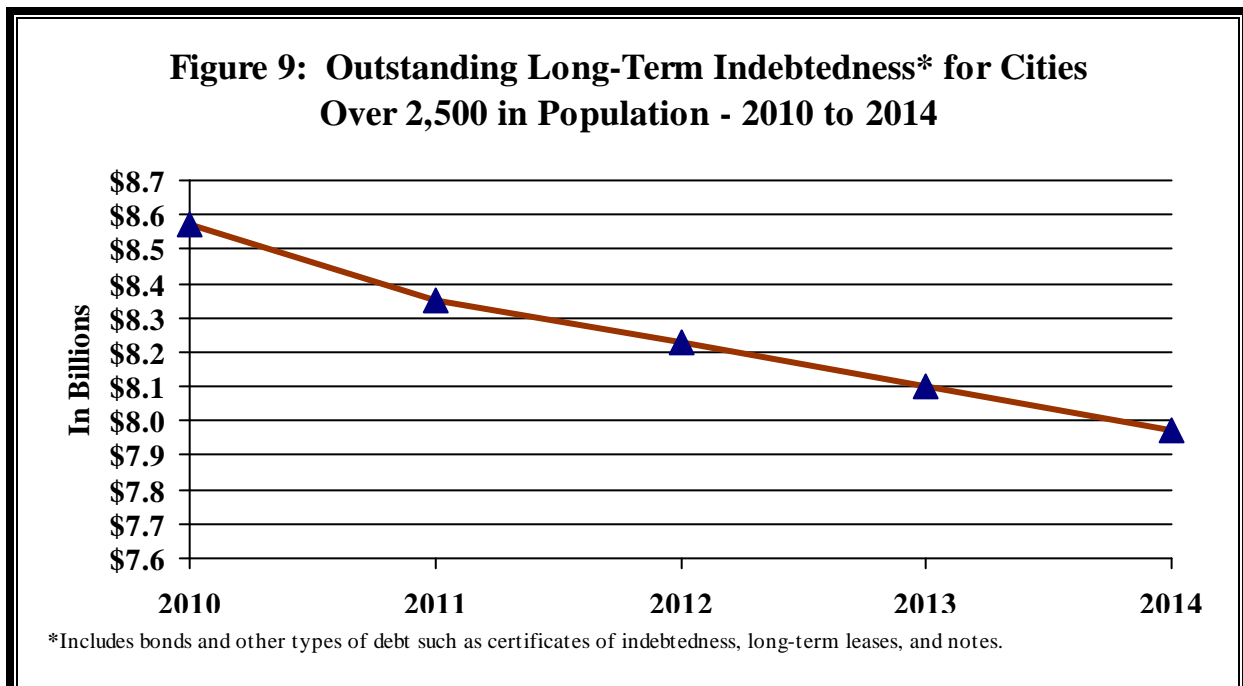


Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$7.97 billion, or \$1,942 per capita, at the end of 2014. This represents a decrease of 1.7 percent from the 2013 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2013 and 2014.

| | 2013 Amount | 2014 Amount |
|----------------------------------|-------------------------------|-------------------------------|
| General Obligation | \$1,880,001,426 | \$1,956,132,993 |
| General Obligation Tax Increment | 382,493,781 | 341,635,715 |
| Revenue Tax Increment | 43,769,210 | 64,527,886 |
| Special Assessment | 1,973,706,049 | 1,921,356,094 |
| General Obligation Revenue | 1,324,711,315 | 1,316,622,726 |
| Revenue | 1,106,295,242 | 985,963,803 |
| All Other | 42,121,680 | 35,615,809 |
| Total Bonded Indebtedness | <u>\$6,753,098,703</u> | <u>\$6,621,855,026</u> |

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

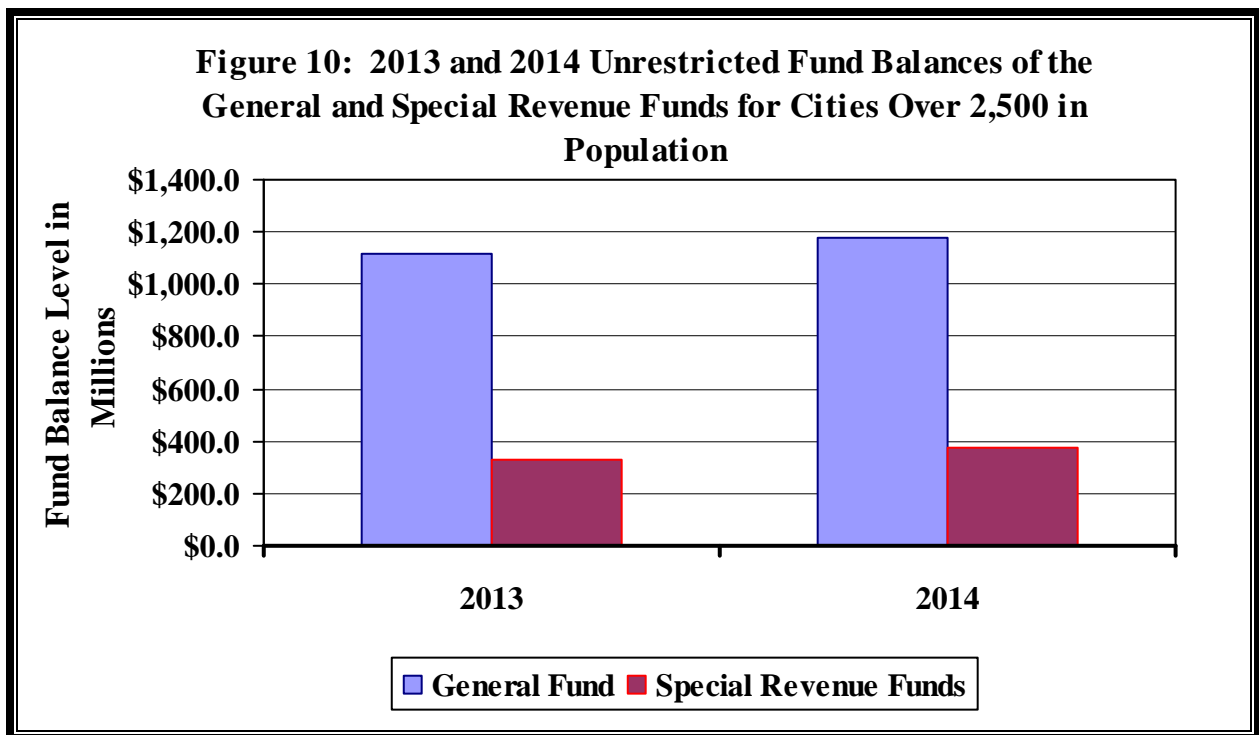


Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$1.55 billion in 2014.⁶ This was an increase of 7.3 percent over 2013. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state-aid payments.

Large city unrestricted fund balances as a percent of total current expenditures averaged 46.9 percent in 2014, compared to 45.5 percent for unrestricted fund balances in 2013. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 32.2 percent for cities of the first class, compared to 75.0 percent for fourth class cities.

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



⁶In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. Appendix A (pg. 360) provides a more detailed discussion of fund balances and GASB 54.

Overview of Cities Under 2,500 in Population

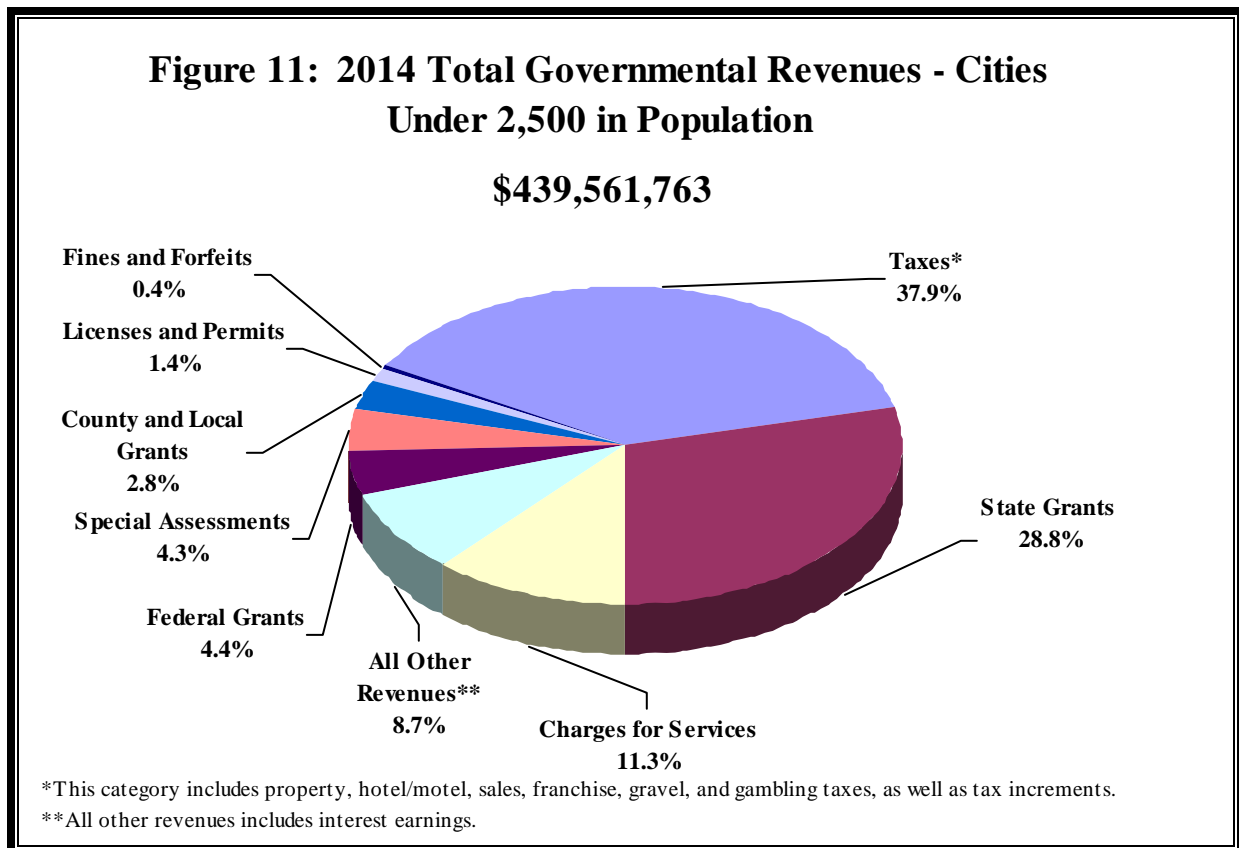
Total Governmental Revenues

In 2014, cities under 2,500 in population, or small cities, had total governmental revenues of \$439.6 million. This represents an increase of \$5.7 million, or 1.3 percent, over 2013.

Among the various categories of small city revenues, six showed increases, while four showed decreases between 2013 and 2014. The categories with the largest increases were interest earnings (26.6 percent), special assessments (13.6 percent), and licenses and permits (10.5 percent). The category with the largest decrease was fines and forfeits (-9.1 percent).

The main sources of revenues for small cities in 2014 were taxes and state grants, which together accounted for 66.7 percent of all revenues.

Figure 11 below shows the relative shares of total governmental revenues by source. The underlying data for this figure is in Table 12 on page 32.

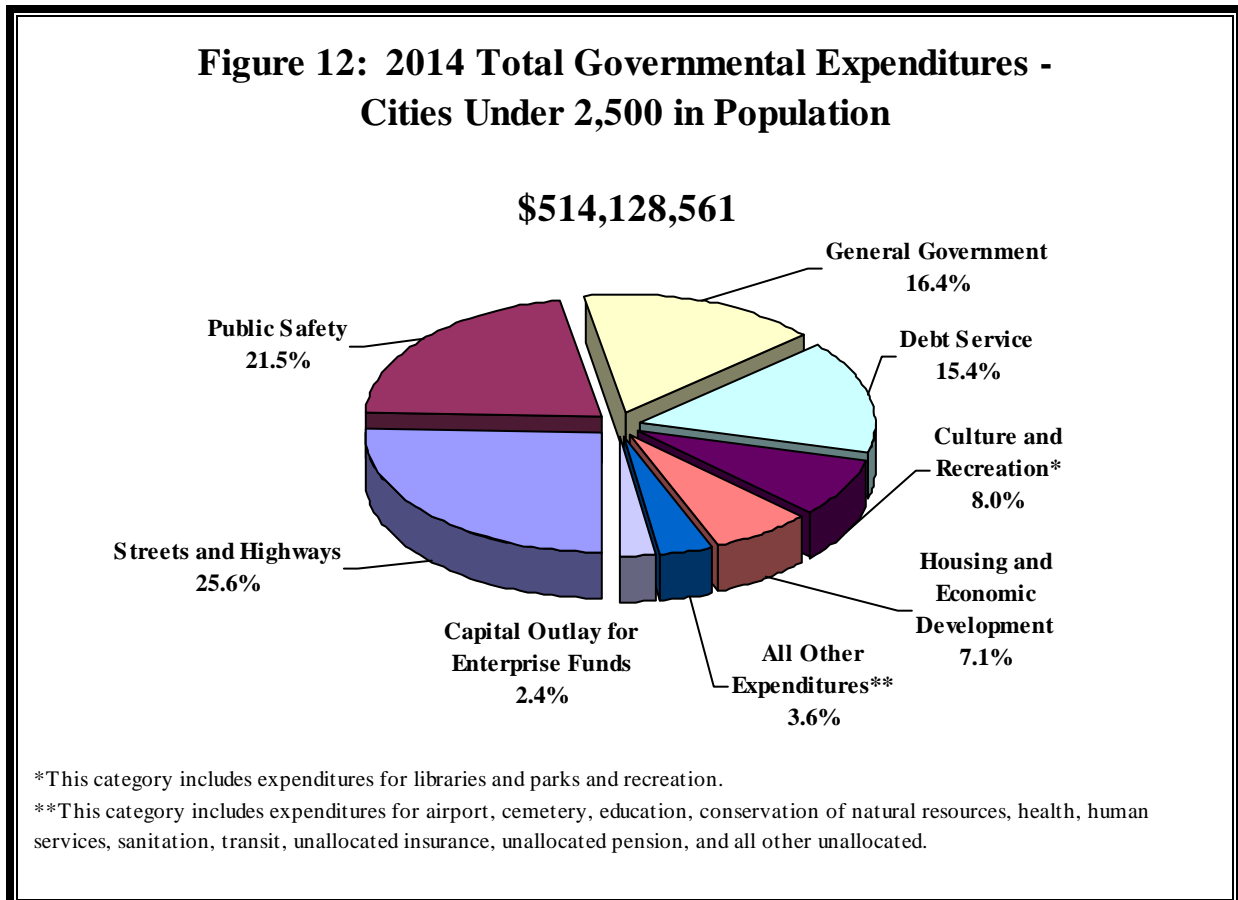


Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service Funds, and Permanent. In 2014, cities under 2,500 in population expended \$514.1 million to provide city services. This represents an increase of 2.0 percent above 2013 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 58.5 percent of total governmental expenditures, while capital outlay accounted for 26.2 percent, and debt service accounted for 15.4 percent.

In 2014, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, general government, and debt service. These four categories together accounted for 78.9 percent of all expenditures.

Figure 12 below shows the relative shares of total governmental expenditures of small cities by function. The underlying data for this figure is in Table 13 on page 33.

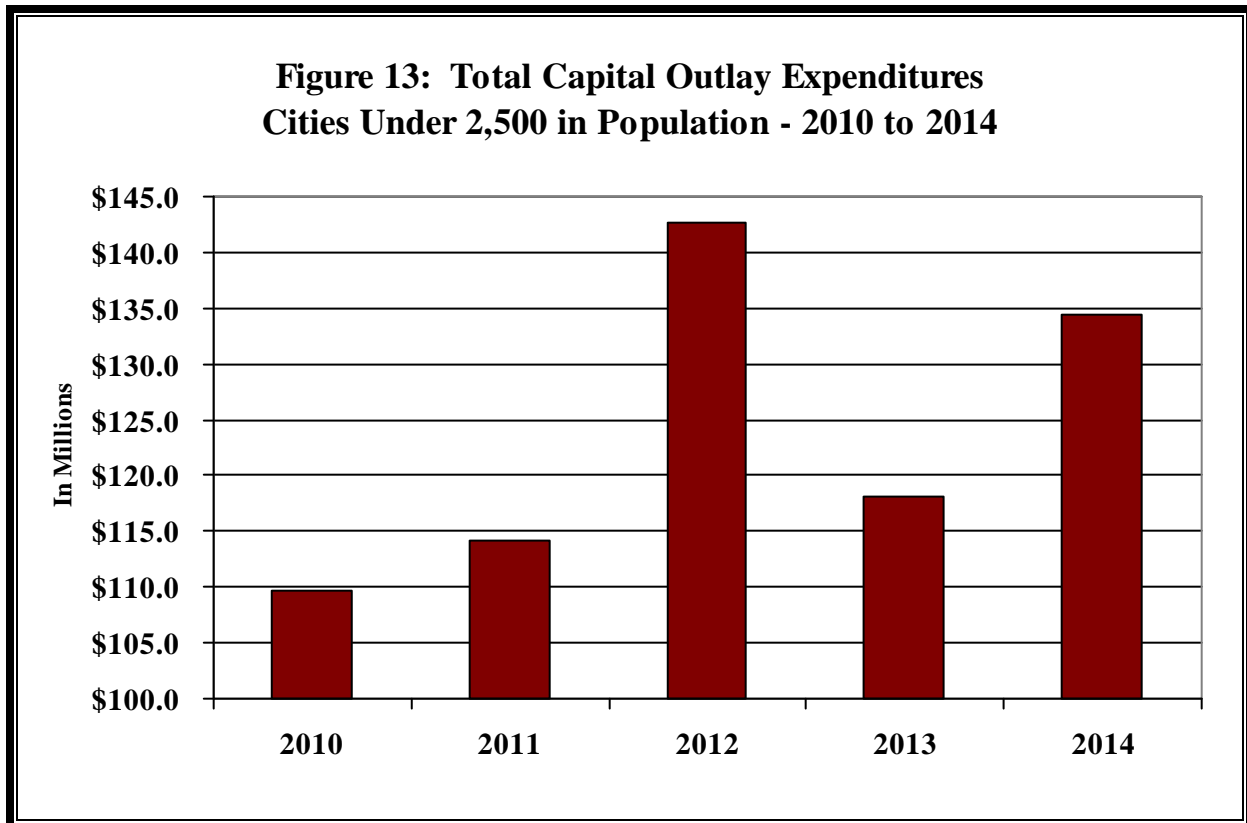


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$134.5 million on capital outlay in 2014. This represents an increase of 13.9 percent above the level expended in 2013.

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

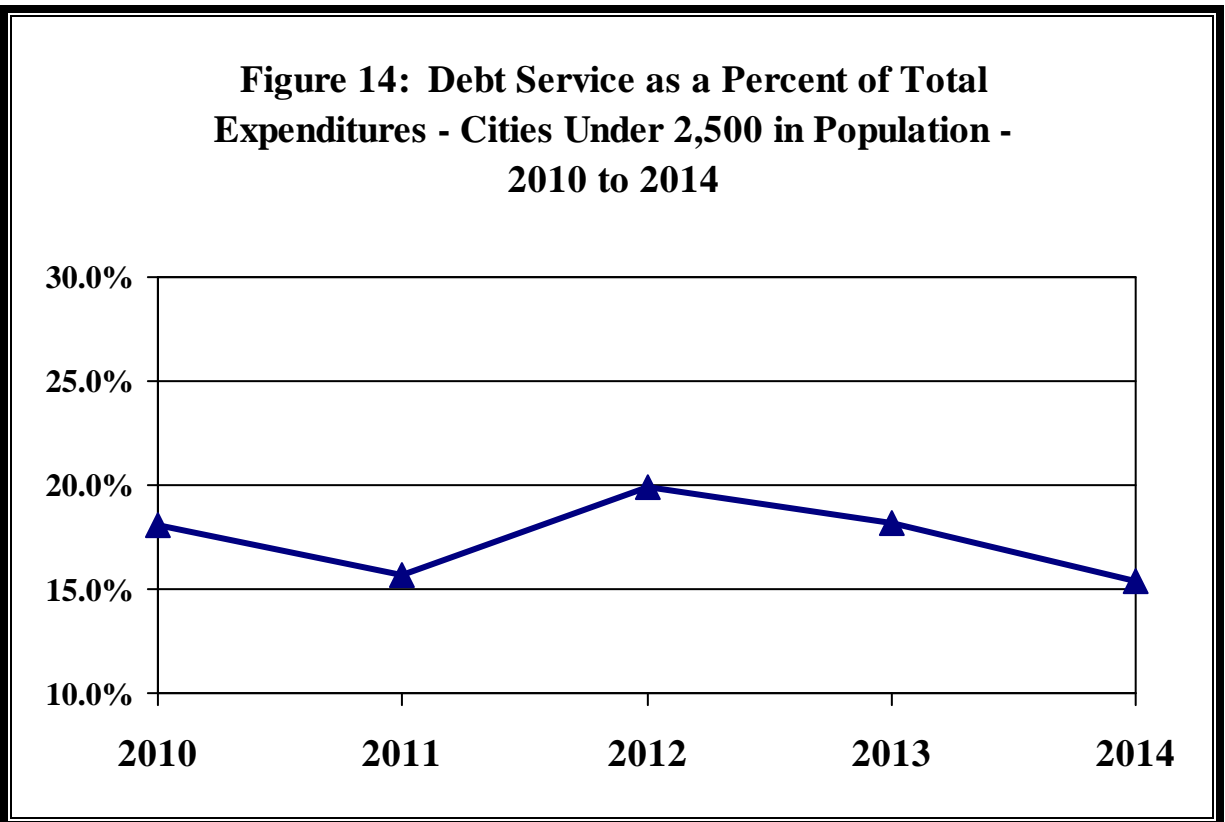
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2010 through 2014.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2014, small cities expended a total of \$79.0 million on debt service. This represented a decrease of 13.7 percent from 2013. Overall, debt service expenditures accounted for 15.4 percent of total expenditures for small cities.

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

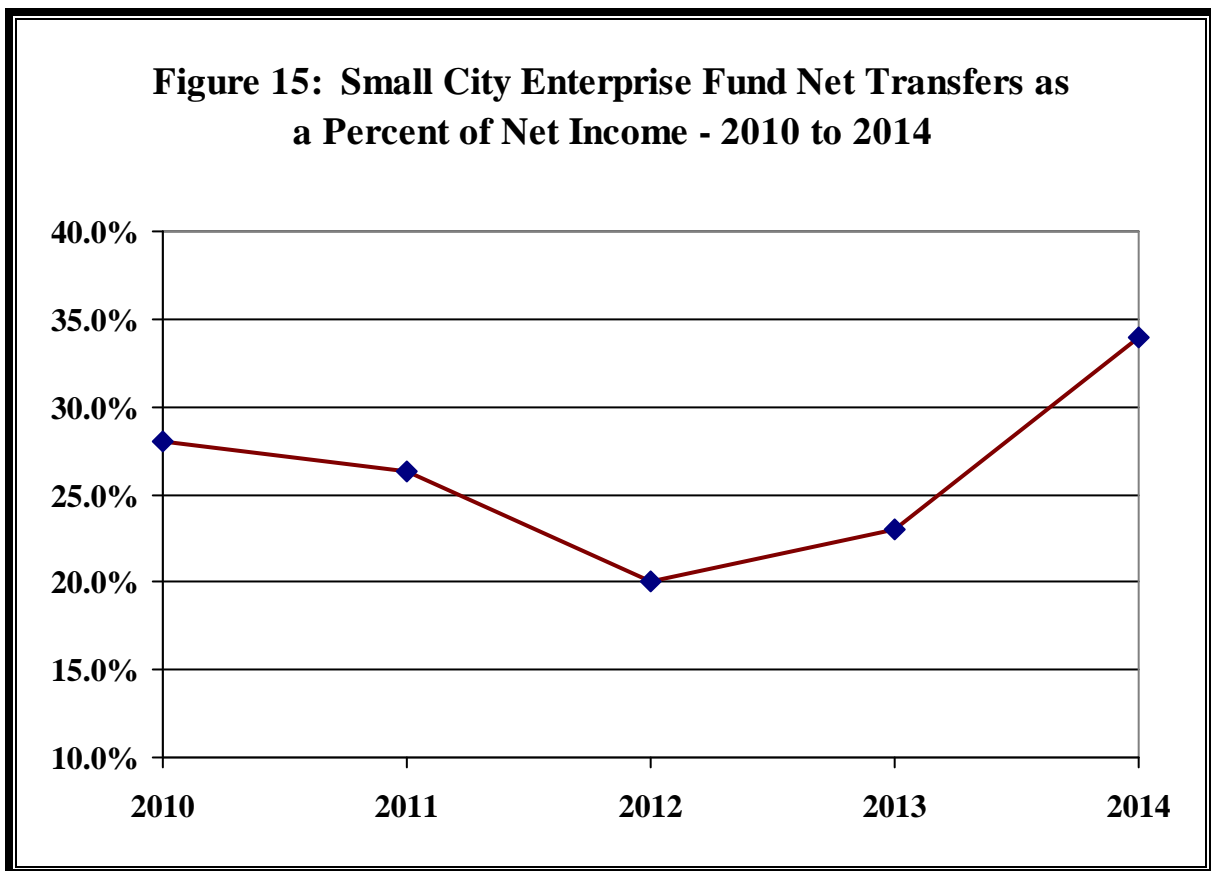


Municipal Enterprises

The total net income of small city enterprises in 2014 was \$41.5 million, and the net amount transferred to other funds was \$14.0 million. This represents an increase in net income of 6.6 percent and an increase in net transfers (transfers out minus transfers in) of 54.4 percent over 2013.

In 2014, the municipal enterprises of small cities transferred 33.9 percent of their net income to other funds, compared to 23.4 percent in 2013.

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



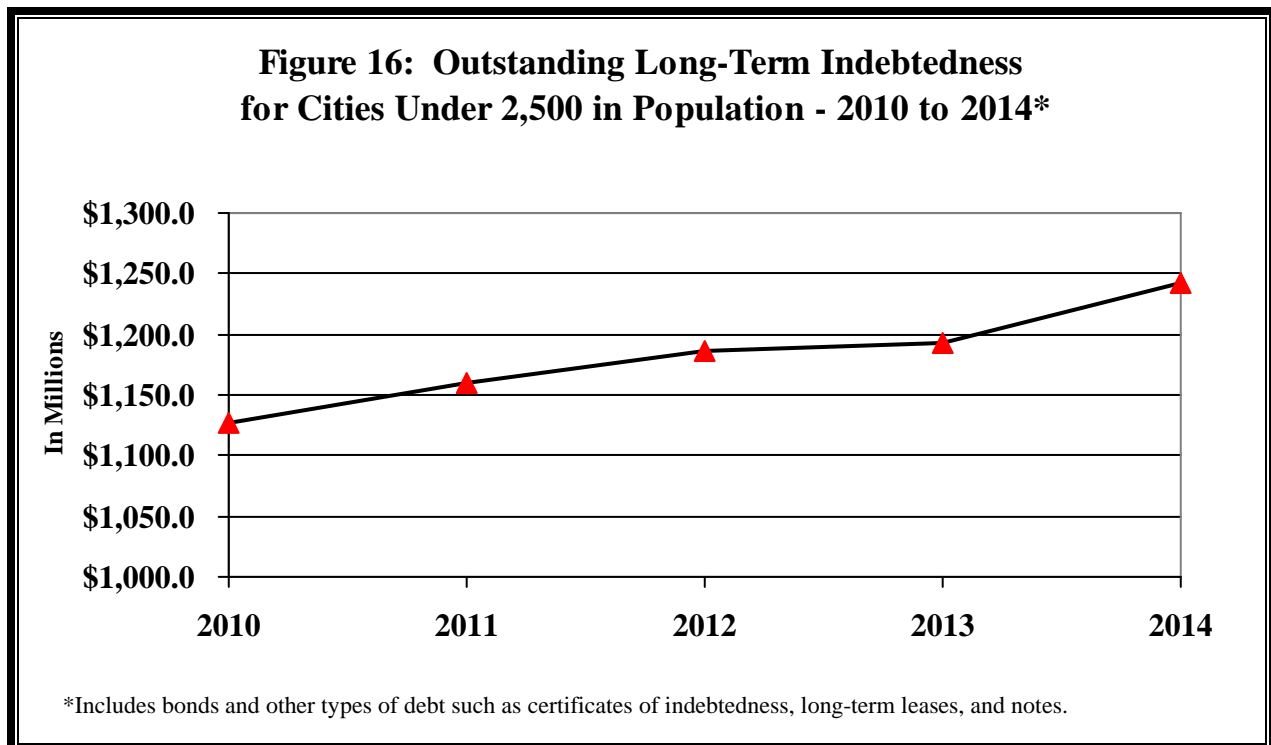
Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.24 billion at the end of 2014. This represents a 4.2 percent increase over the level in 2013. On a per capita basis, small cities carried \$3,454 in long-term debt, compared to \$1,942 for large cities. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects, such as water and sewer line replacement, are spread across fewer people.

Table 5 below looks at outstanding bonded indebtedness for 2013 and 2014.

| | 2013 Amount | 2014 Amount |
|----------------------------------|----------------------|----------------------|
| General Obligation | \$171,930,296 | \$187,033,985 |
| General Obligation Tax Increment | 21,601,682 | 24,047,701 |
| Revenue Tax Increment | 290,323 | 188,566 |
| Special Assessment | 243,354,168 | 250,180,119 |
| General Obligation Revenue | 344,868,988 | 359,535,551 |
| Revenue | 72,463,997 | 46,827,315 |
| All Other | 815,000 | 110,000 |
| Total Bonded Indebtedness | \$855,324,454 | \$867,923,237 |

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



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GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Revenues | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| Property Taxes | \$1,766,299,611 | 37.9% | \$1,796,558,689 | 38.3% | \$1,899,534,974 | 39.4% | \$1,960,452,720 | 40.6% | \$1,972,761,781 | 38.7% | 11.7% | 0.6% |
| Tax Increments | 242,011,969 | 5.2% | 241,884,846 | 5.2% | 224,916,763 | 4.7% | 194,781,367 | 4.0% | 208,310,927 | 4.1% | -13.9% | 6.9% |
| Franchise Taxes | 110,082,391 | 2.4% | 115,129,278 | 2.5% | 113,981,141 | 2.4% | 129,865,297 | 2.7% | 136,866,366 | 2.7% | 24.3% | 5.4% |
| Local Sales Tax | 91,478,357 | 2.0% | 94,764,836 | 2.0% | 97,134,872 | 2.0% | 118,838,364 | 2.5% | 142,132,355 | 2.8% | 55.4% | 19.6% |
| Hotel/Motel Taxes | 58,610,422 | 1.3% | 62,446,820 | 1.3% | 65,346,196 | 1.4% | 36,083,202 | 0.7% | 43,048,941 | 0.8% | -26.6% | 19.3% |
| Gravel and Gambling Taxes | 1,081,307 | 0.0% | 1,191,286 | 0.0% | 1,257,722 | 0.0% | 1,380,021 | 0.0% | 1,553,812 | 0.0% | 43.7% | 12.6% |
| Special Assessments | 288,843,417 | 6.2% | 261,328,356 | 5.6% | 271,200,031 | 5.6% | 297,895,668 | 6.2% | 289,725,513 | 5.7% | 0.3% | -2.7% |
| Licenses and Permits | 128,009,522 | 2.7% | 139,305,989 | 3.0% | 156,110,657 | 3.2% | 171,044,917 | 3.5% | 189,420,239 | 3.7% | 48.0% | 10.7% |
| Intergovernmental Revenues | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | |
| Community Development Block Grants | \$71,495,163 | 1.5% | \$59,721,397 | 1.3% | \$67,998,817 | 1.4% | \$39,102,486 | 0.8% | \$36,409,332 | 0.7% | -49.1% | -6.9% |
| All Other | 240,345,909 | 5.2% | 189,106,660 | 4.0% | 183,988,706 | 3.8% | 177,360,214 | 3.7% | 124,959,151 | 2.5% | -48.0% | -29.5% |
| State Grants | | | | | | | | | | | | |
| Local Government Aid | 425,918,403 | 9.1% | 424,329,177 | 9.0% | 425,813,069 | 8.8% | 423,737,755 | 8.8% | 505,842,048 | 9.9% | 18.8% | 19.4% |
| Market Value Credit | 14,654,823 | 0.3% | 15,869,493 | 0.3% | 675,934 | 0.0% | 361,515 | 0.0% | 355,224 | 0.0% | -97.6% | -1.7% |
| Taconite Relief and Aids | 14,037,935 | 0.3% | 11,710,734 | 0.2% | 11,310,811 | 0.2% | 16,831,849 | 0.3% | 15,685,348 | 0.3% | 11.7% | -6.8% |
| PERA Aid | 4,909,394 | 0.1% | 5,067,457 | 0.1% | 4,906,436 | 0.1% | 4,731,889 | 0.1% | 4,519,796 | 0.1% | -7.9% | -4.5% |
| Highways | 129,479,799 | 2.8% | 133,452,263 | 2.8% | 155,330,658 | 3.2% | 146,554,625 | 3.0% | 177,414,283 | 3.5% | 37.0% | 21.1% |
| All Other | 237,294,018 | 5.1% | 273,240,018 | 5.8% | 249,696,524 | 5.2% | 243,428,693 | 5.0% | 270,703,857 | 5.3% | 14.1% | 11.2% |
| County Grants | 27,403,329 | 0.6% | 27,539,123 | 0.6% | 30,810,681 | 0.6% | 33,457,547 | 0.7% | 32,944,005 | 0.6% | 20.2% | -1.5% |
| Local Unit Grants | 44,155,096 | 0.9% | 50,816,471 | 1.1% | 66,500,248 | 1.4% | 75,124,333 | 1.6% | 60,509,905 | 1.2% | 37.0% | -19.5% |
| Total Intergovernmental Revenues | \$1,209,693,869 | 25.9% | \$1,190,852,793 | 25.4% | \$1,197,031,884 | 24.9% | \$1,160,690,906 | 24.0% | \$1,229,342,949 | 24.1% | 1.6% | 5.9% |
| Departmental Fees and Service Charges | | | | | | | | | | | | |
| General Government | \$112,681,253 | 2.4% | \$115,349,386 | 2.5% | \$126,958,711 | 2.6% | \$126,617,154 | 2.6% | \$129,193,513 | 2.5% | 14.7% | 2.0% |
| Public Safety | 92,733,564 | 2.0% | 98,932,616 | 2.1% | 93,926,472 | 2.0% | 98,923,815 | 2.0% | 101,497,110 | 2.0% | 9.5% | 2.6% |
| Streets and Highways | 31,034,708 | 0.7% | 26,752,151 | 0.6% | 33,173,048 | 0.7% | 38,030,603 | 0.8% | 45,884,083 | 0.9% | 47.8% | 20.7% |
| Sanitation (Refuse Collection) | 10,694,195 | 0.2% | 10,107,612 | 0.2% | 11,462,899 | 0.2% | 12,191,271 | 0.3% | 13,145,902 | 0.3% | 22.9% | 7.8% |
| Libraries | 1,443,697 | 0.0% | 1,423,971 | 0.0% | 1,136,059 | 0.0% | 1,159,599 | 0.0% | 1,168,241 | 0.0% | -19.1% | 0.7% |
| Parks and Recreation | 96,588,681 | 2.1% | 99,416,623 | 2.1% | 118,334,698 | 2.5% | 121,907,676 | 2.5% | 119,663,531 | 2.3% | 23.9% | -1.8% |
| Airport | 8,382,809 | 0.2% | 9,459,852 | 0.2% | 9,804,068 | 0.2% | 10,550,581 | 0.2% | 11,016,785 | 0.2% | 31.4% | 4.4% |
| Transit | 4,849,114 | 0.1% | 4,920,717 | 0.1% | 6,536,857 | 0.1% | 6,413,534 | 0.1% | 6,470,336 | 0.1% | 33.4% | 0.9% |
| Cemetery | 1,558,259 | 0.0% | 1,297,796 | 0.0% | 1,285,092 | 0.0% | 1,381,376 | 0.0% | 1,454,181 | 0.0% | -6.7% | 5.3% |
| All Other | 74,354,599 | 1.6% | 78,043,312 | 1.7% | 99,650,518 | 2.1% | 111,601,124 | 2.3% | 107,817,548 | 2.1% | 45.0% | -3.4% |
| Total Departmental Fees and Service Charges | \$434,320,879 | 9.3% | \$445,704,036 | 9.5% | \$502,268,422 | 10.4% | \$528,776,733 | 11.0% | \$537,311,230 | 10.5% | 23.7% | 1.6% |
| Fines and Forfeits | \$44,130,396 | 0.9% | \$44,911,013 | 1.0% | \$41,469,524 | 0.9% | \$35,926,274 | 0.7% | \$35,401,943 | 0.7% | -19.8% | -1.5% |
| Interest Earnings** | 80,636,233 | 1.7% | 97,678,010 | 2.1% | 60,463,473 | 1.3% | (27,646,104) | -0.6% | 97,937,811 | 1.9% | 21.5% | 454.3% |
| All Other Revenues | 208,407,534 | 4.5% | 199,176,503 | 4.2% | 185,914,818 | 3.9% | 219,124,423 | 4.5% | 209,199,275 | 4.1% | 0.4% | -4.5% |
| Total Revenues | \$4,663,605,907 | 100.0% | \$4,690,932,455 | 100.0% | \$4,816,630,477 | 100.0% | \$4,827,213,788 | 100.0% | \$5,093,013,142 | 100.0% | 9.2% | 5.5% |
| Other Financing Sources | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | |
| Bonded Indebtedness | \$809,361,012 | | \$687,378,912 | | \$831,648,717 | | \$652,135,332 | | \$822,134,674 | | | |
| Other Long-Term Indebtedness | 23,655,561 | | 24,683,802 | | 66,468,400 | | 25,681,483 | | 65,198,745 | | | |
| Short-Term Indebtedness | 1,232,329 | | 106,649 | | 2,016,482 | | 241,200 | | 760,050 | | | |
| Total Borrowing | \$834,248,902 | | \$712,169,363 | | \$900,133,599 | | \$678,058,015 | | \$888,093,469 | | | |
| Other Financing Sources | \$15,128,386 | | \$23,915,218 | | \$23,210,712 | | \$22,545,509 | | \$23,938,938 | | | |
| Transfers from Enterprise Funds | 174,001,907 | | 181,921,535 | | 208,797,517 | | 180,428,077 | | 194,131,066 | | | |
| Transfers from Governmental Funds | 719,322,910 | | 678,468,302 | | 668,041,797 | | 649,225,313 | | 681,513,463 | | | |
| Total Revenues and Other Financing Sources | \$6,406,308,012 | | \$6,287,406,873 | | \$6,616,814,102 | | \$6,357,470,702 | | \$6,880,690,078 | | | |

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

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 7
Summary of Governmental Fund Expenditures for All Cities
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Expenditures | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| General Government | | | | | | | | | | | | |
| Current Expenditures | \$509,082,295 | 9.5% | \$505,999,953 | 9.8% | \$539,249,594 | 10.0% | \$560,555,154 | 10.4% | \$585,377,432 | 10.0% | 15.0% | 4.4% |
| Capital Outlay | 59,951,569 | 1.1% | 51,336,303 | 1.0% | 48,212,625 | 0.9% | 33,430,738 | 0.6% | 82,064,436 | 1.4% | 36.9% | 145.5% |
| Public Safety | | | | | | | | | | | | |
| Current Expenditures | 1,286,431,697 | 23.9% | 1,306,436,154 | 25.2% | 1,310,866,907 | 24.3% | 1,335,182,415 | 24.8% | 1,380,252,448 | 23.6% | 7.3% | 3.4% |
| Capital Outlay | 110,112,560 | 2.0% | 112,853,133 | 2.2% | 115,110,212 | 2.1% | 103,316,938 | 1.9% | 99,605,308 | 1.7% | -9.5% | -3.6% |
| Streets and Highways | | | | | | | | | | | | |
| Current Expenditures | 447,305,934 | 8.3% | 464,822,913 | 9.0% | 470,493,838 | 8.7% | 535,800,999 | 10.0% | 566,261,138 | 9.7% | 26.6% | 5.7% |
| Capital Outlay | 658,435,621 | 12.2% | 645,560,263 | 12.5% | 705,127,953 | 13.1% | 691,270,129 | 12.8% | 762,388,039 | 13.1% | 15.8% | 10.3% |
| Sanitation | | | | | | | | | | | | |
| Current Expenditures | 23,942,445 | 0.4% | 16,068,663 | 0.3% | 17,587,389 | 0.3% | 18,016,515 | 0.3% | 19,788,777 | 0.3% | -17.3% | 9.8% |
| Capital Outlay | 893,235 | 0.0% | 1,310,657 | 0.0% | 4,436,501 | 0.1% | 472,886 | 0.0% | 457,471 | 0.0% | -48.8% | -3.3% |
| Health | | | | | | | | | | | | |
| Current Expenditures | 25,629,497 | 0.5% | 28,565,393 | 0.6% | 24,284,312 | 0.4% | 29,590,039 | 0.5% | 31,467,763 | 0.5% | 22.8% | 6.3% |
| Capital Outlay | 126,150 | 0.0% | 231,233 | 0.0% | 229,447 | 0.0% | 358,694 | 0.0% | --- | --- | -100.0% | -100.0% |
| Libraries | | | | | | | | | | | | |
| Current Expenditures | 71,932,444 | 1.3% | 65,489,600 | 1.3% | 64,021,216 | 1.2% | 62,916,351 | 1.2% | 65,663,553 | 1.1% | -8.7% | 4.4% |
| Capital Outlay | 6,677,946 | 0.1% | 6,360,735 | 0.1% | 9,173,644 | 0.2% | 4,556,078 | 0.1% | 16,643,005 | 0.3% | 149.2% | 265.3% |
| Parks and Recreation | | | | | | | | | | | | |
| Current Expenditures | 381,362,862 | 7.1% | 388,926,798 | 7.5% | 395,540,845 | 7.3% | 473,656,555 | 8.8% | 434,792,342 | 7.4% | 14.0% | -8.2% |
| Capital Outlay | 137,237,310 | 2.6% | 127,799,703 | 2.5% | 117,166,157 | 2.2% | 126,399,248 | 2.3% | 182,668,460 | 3.1% | 33.1% | 44.5% |
| Housing/Economic Development | | | | | | | | | | | | |
| Current Expenditures | 450,499,632 | 8.4% | 405,051,762 | 7.8% | 442,046,879 | 8.2% | 380,061,807 | 7.1% | 447,710,149 | 7.7% | -0.6% | 17.8% |
| Capital Outlay | 72,715,750 | 1.4% | 48,769,039 | 0.9% | 75,729,288 | 1.4% | 95,378,176 | 1.8% | 140,712,850 | 2.4% | 93.5% | 47.5% |
| Conservation of Natural Resources | | | | | | | | | | | | |
| Current Expenditures | 3,716,633 | 0.1% | 3,912,339 | 0.1% | 6,547,699 | 0.1% | 6,505,023 | 0.1% | 7,613,258 | 0.1% | 104.8% | 17.0% |
| Capital Outlay | 319,039 | 0.0% | 1,913,442 | 0.0% | 267,780 | 0.0% | 947,037 | 0.0% | 1,381,684 | 0.0% | 333.1% | 45.9% |
| Airport | | | | | | | | | | | | |
| Current Expenditures | 15,214,124 | 0.3% | 15,982,480 | 0.3% | 17,826,274 | 0.3% | 16,349,829 | 0.3% | 18,153,887 | 0.3% | 19.3% | 11.0% |
| Capital Outlay | 26,300,051 | 0.5% | 27,099,897 | 0.5% | 29,764,093 | 0.6% | 25,360,723 | 0.5% | 22,995,526 | 0.4% | -12.6% | -9.3% |
| Transit | | | | | | | | | | | | |
| Current Expenditures | 18,207,572 | 0.3% | 19,425,899 | 0.4% | 21,091,213 | 0.4% | 21,549,658 | 0.4% | 22,730,515 | 0.4% | 24.8% | 5.5% |
| Capital Outlay | 11,325,510 | 0.2% | 6,787,633 | 0.1% | 9,667,391 | 0.2% | 5,456,997 | 0.1% | 4,385,292 | 0.1% | -61.3% | -19.6% |
| Unallocated Insurance | 13,861,592 | 0.3% | 16,558,064 | 0.3% | 14,706,284 | 0.3% | 8,193,985 | 0.2% | 6,534,687 | 0.1% | -52.9% | -20.3% |
| All Other Expenditures | | | | | | | | | | | | |
| Current Expenditures | 38,199,278 | 0.7% | 40,998,715 | 0.8% | 29,384,584 | 0.5% | 23,637,449 | 0.4% | 19,494,895 | 0.3% | -49.0% | -17.5% |
| Capital Outlay | 9,142,594 | 0.2% | 10,552,322 | 0.2% | 7,327,318 | 0.1% | 6,480,739 | 0.1% | 18,421,619 | 0.3% | 101.5% | 184.3% |
| Capital Outlay for Enterprise Funds | 49,944,627 | 0.9% | 33,825,792 | 0.7% | 46,640,767 | 0.9% | 42,967,906 | 0.8% | 34,575,107 | 0.6% | -30.8% | -19.5% |
| Debt Service | | | | | | | | | | | | |
| Principal Payments | 715,270,084 | 13.3% | 609,554,515 | 11.8% | 664,319,563 | 12.3% | 576,161,617 | 10.7% | 673,673,650 | 11.5% | -5.8% | 16.9% |
| Interest and Fiscal Charges | 234,382,861 | 4.4% | 222,637,927 | 4.3% | 213,582,029 | 4.0% | 197,221,960 | 3.7% | 194,170,478 | 3.3% | -17.2% | -1.5% |
| Total Current Expenditures | \$3,285,386,005 | 61.1% | \$3,278,238,733 | 63.2% | \$3,353,647,034 | 62.1% | \$3,472,015,779 | 64.5% | \$3,605,840,844 | 61.7% | 9.8% | 3.9% |
| Total Capital Outlay | 1,143,181,962 | 21.3% | 1,074,400,152 | 20.7% | 1,168,853,176 | 21.6% | 1,136,396,289 | 21.1% | 1,366,298,797 | 23.4% | 19.5% | 20.2% |
| Total Debt Service | 949,652,945 | 17.7% | 832,192,442 | 16.1% | 877,901,592 | 16.3% | 773,383,577 | 14.4% | 867,844,128 | 14.9% | -8.6% | 12.2% |
| Total Expenditures | \$5,378,220,912 | 100.0% | \$5,184,831,327 | 100.0% | \$5,400,401,802 | 100.0% | \$5,381,795,645 | 100.0% | \$5,839,983,769 | 100.0% | 8.6% | 8.5% |
| Other Financing Uses | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | \$160,487,558 | | \$348,939,154 | | \$202,773,282 | | \$121,281,527 | | \$157,135,732 | | | |
| Other Financing Uses | 4,311,886 | | 17,119,398 | | 2,009,300 | | 3,327,520 | | 5,840,779 | | | |
| Transfers to Enterprise Funds | 98,673,828 | | 83,728,549 | | 105,067,760 | | 103,650,509 | | 91,873,199 | | | |
| Transfers to Governmental Funds | 719,339,070 | | 676,177,439 | | 668,033,952 | | 649,225,313 | | 681,544,698 | | | |
| Total Expenditures and Other Financing Uses | \$6,361,033,254 | | \$6,310,795,867 | | \$6,378,286,096 | | \$6,259,280,514 | | \$6,776,378,177 | | | |

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

Table 8
Summary of Governmental Fund Revenues for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Revenues | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| Property Taxes | \$1,636,645,016 | 38.4% | \$1,662,533,976 | 38.9% | \$1,749,815,899 | 40.0% | \$1,806,605,967 | 41.1% | \$1,816,632,376 | 39.0% | 11.0% | 0.6% |
| Tax Increments | 231,964,668 | 5.4% | 232,437,921 | 5.4% | 215,502,206 | 4.9% | 186,751,595 | 4.3% | 200,712,980 | 4.3% | -13.5% | 7.5% |
| Franchise Taxes | 108,686,356 | 2.6% | 113,755,575 | 2.7% | 112,375,014 | 2.6% | 127,825,688 | 2.9% | 134,484,105 | 2.9% | 23.7% | 5.2% |
| Local Sales Tax | 91,311,996 | 2.1% | 94,465,146 | 2.2% | 97,061,573 | 2.2% | 118,577,379 | 2.7% | 141,837,930 | 3.0% | 55.3% | 19.6% |
| Hotel/Motel Taxes | 58,498,134 | 1.4% | 62,341,043 | 1.5% | 65,234,078 | 1.5% | 35,986,904 | 0.8% | 42,874,299 | 0.9% | -26.7% | 19.1% |
| Gravel and Gambling Taxes | 996,090 | 0.0% | 1,106,282 | 0.0% | 1,184,661 | 0.0% | 1,293,249 | 0.0% | 1,461,757 | 0.0% | 46.7% | 13.0% |
| Special Assessments | 271,287,047 | 6.4% | 244,547,198 | 5.7% | 255,178,074 | 5.8% | 281,305,872 | 6.4% | 270,872,873 | 5.8% | -0.2% | -3.7% |
| Licenses and Permits | 123,125,540 | 2.9% | 134,240,739 | 3.1% | 151,050,615 | 3.5% | 165,302,910 | 3.8% | 183,074,633 | 3.9% | 48.7% | 10.8% |
| Intergovernmental Revenues | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | |
| Community Development Block Grants | \$66,804,466 | 1.6% | \$55,719,760 | 1.3% | \$58,832,961 | 1.3% | \$32,938,544 | 0.7% | \$30,963,031 | 0.7% | -53.7% | -6.0% |
| All Other | 217,601,116 | 5.1% | 172,555,842 | 4.0% | 163,773,020 | 3.7% | 164,233,096 | 3.7% | 110,854,632 | 2.4% | -49.1% | -32.5% |
| State Grants | | | | | | | | | | | | |
| Local Government Aid | 341,576,002 | 8.0% | 341,194,575 | 8.0% | 341,245,570 | 7.8% | 338,800,512 | 7.7% | 411,248,065 | 8.8% | 20.4% | 21.4% |
| Market Value Credit | 8,947,692 | 0.2% | 9,990,709 | 0.2% | 527,920 | 0.0% | 227,237 | 0.0% | 214,906 | 0.0% | -97.6% | -5.4% |
| Taconite Relief and Aids | 8,215,536 | 0.2% | 7,583,171 | 0.2% | 7,381,018 | 0.2% | 9,934,463 | 0.2% | 10,288,653 | 0.2% | 25.2% | 3.6% |
| PERA Aid | 4,399,948 | 0.1% | 4,564,410 | 0.1% | 4,443,879 | 0.1% | 4,261,908 | 0.1% | 4,090,700 | 0.1% | -7.0% | -4.0% |
| Highways | 129,306,055 | 3.0% | 132,817,981 | 3.1% | 154,451,477 | 3.5% | 144,351,986 | 3.3% | 176,716,490 | 3.8% | 36.7% | 22.4% |
| All Other | 212,687,554 | 5.0% | 234,343,459 | 5.5% | 206,888,058 | 4.7% | 211,132,027 | 4.8% | 245,447,547 | 5.3% | 15.4% | 16.3% |
| County Grants | 23,089,120 | 0.5% | 21,502,836 | 0.5% | 25,558,678 | 0.6% | 26,017,518 | 0.6% | 28,479,021 | 0.6% | 23.3% | 9.5% |
| Local Unit Grants | 39,754,981 | 0.9% | 47,266,996 | 1.1% | 61,488,075 | 1.4% | 69,659,003 | 1.6% | 52,551,767 | 1.1% | 32.2% | -24.6% |
| Total Intergovernmental Revenues | \$1,052,382,470 | 24.7% | \$1,027,539,739 | 24.0% | \$1,024,590,656 | 23.4% | \$1,001,556,294 | 22.8% | \$1,070,854,812 | 23.0% | 1.8% | 6.9% |
| Departmental Fees and Service Charges | | | | | | | | | | | | |
| General Government | \$110,317,238 | 2.6% | \$113,070,017 | 2.6% | \$124,803,955 | 2.9% | \$124,318,394 | 2.8% | \$126,465,061 | 2.7% | 14.6% | 1.7% |
| Public Safety | 71,584,668 | 1.7% | 76,521,685 | 1.8% | 70,280,974 | 1.6% | 75,235,877 | 1.7% | 77,598,237 | 1.7% | 8.4% | 3.1% |
| Streets and Highways | 30,192,248 | 0.7% | 25,906,094 | 0.6% | 32,234,065 | 0.7% | 36,767,887 | 0.8% | 44,285,164 | 1.0% | 46.7% | 20.4% |
| Sanitation (Refuse Collection) | 7,622,773 | 0.2% | 6,822,950 | 0.2% | 8,147,353 | 0.2% | 8,919,034 | 0.2% | 9,873,260 | 0.2% | 29.5% | 10.7% |
| Libraries | 1,177,696 | 0.0% | 1,179,493 | 0.0% | 846,210 | 0.0% | 938,926 | 0.0% | 927,335 | 0.0% | -21.3% | -1.2% |
| Parks and Recreation | 90,017,101 | 2.1% | 92,639,293 | 2.2% | 111,412,551 | 2.5% | 114,255,175 | 2.6% | 112,395,223 | 2.4% | 24.9% | -1.6% |
| Airport | 7,319,663 | 0.2% | 8,398,714 | 0.2% | 8,286,413 | 0.2% | 8,762,068 | 0.2% | 9,334,339 | 0.2% | 27.5% | 6.5% |
| Transit | 4,804,264 | 0.1% | 4,883,181 | 0.1% | 6,503,027 | 0.1% | 6,394,001 | 0.1% | 6,453,323 | 0.1% | 34.3% | 0.9% |
| Cemetery | 1,240,512 | 0.0% | 956,306 | 0.0% | 966,295 | 0.0% | 932,867 | 0.0% | 1,124,186 | 0.0% | -9.4% | 20.5% |
| All Other | 68,405,833 | 1.6% | 72,328,895 | 1.7% | 93,402,306 | 2.1% | 104,643,027 | 2.4% | 99,377,761 | 2.1% | 45.3% | -5.0% |
| Total Departmental Fees and Service Charges | \$392,681,996 | 9.2% | \$402,706,628 | 9.4% | \$456,883,149 | 10.4% | \$481,167,256 | 11.0% | \$487,833,889 | 10.5% | 24.2% | 1.4% |
| Fines and Forfeits | \$42,020,883 | 1.0% | \$42,929,186 | 1.0% | \$39,484,444 | 0.9% | \$34,132,719 | 0.8% | \$33,771,442 | 0.7% | -19.6% | -1.1% |
| Interest Earnings** | 74,648,873 | 1.8% | 92,734,524 | 2.2% | 56,631,878 | 1.3% | (30,304,309) | -0.7% | 94,573,225 | 2.0% | 26.7% | 412.1% |
| All Other Revenues | 176,797,197 | 4.1% | 164,937,216 | 3.9% | 151,275,151 | 3.5% | 183,194,127 | 4.2% | 174,467,058 | 3.7% | -1.3% | -4.8% |
| Total Revenues | \$4,261,046,266 | 100.0% | \$4,276,275,173 | 100.0% | \$4,376,267,398 | 100.0% | \$4,393,395,651 | 100.0% | \$4,653,451,379 | 100.0% | 9.2% | 5.9% |
| Other Financing Sources | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | |
| Bonded Indebtedness | \$740,631,402 | | \$635,418,621 | | \$725,026,377 | | \$580,673,466 | | \$719,514,955 | | | |
| Other Long-Term Indebtedness | 17,228,108 | | 16,656,372 | | 57,251,764 | | 13,391,194 | | 53,180,083 | | | |
| Short-Term Indebtedness | 560,000 | | 3,699 | | 111,881 | | --- | | --- | | | |
| Total Borrowing | \$758,419,510 | | \$652,078,692 | | \$782,390,022 | | \$594,064,660 | | \$772,695,038 | | | |
| Other Financing Sources | \$12,865,862 | | \$19,483,723 | | \$19,915,267 | | \$19,241,070 | | \$21,307,255 | | | |
| Transfers from Enterprise Funds | 155,531,740 | | 163,907,913 | | 187,421,584 | | 159,618,477 | | 173,339,606 | | | |
| Transfers from Governmental Funds | 680,466,228 | | 645,113,587 | | 628,337,600 | | 605,570,944 | | 644,007,523 | | | |
| Total Revenues and Other Financing Sources | \$5,868,329,606 | | \$5,756,859,088 | | \$5,994,331,871 | | \$5,771,890,802 | | \$6,264,800,801 | | | |

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

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 9
Summary of Governmental Fund Expenditures for Cities Over 2,500 Population
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Expenditures | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| General Government | | | | | | | | | | | | |
| Current Expenditures | \$440,020,157 | 8.9% | \$435,769,004 | 9.2% | \$466,113,415 | 9.6% | \$484,989,761 | 9.9% | \$506,451,166 | 9.5% | 15.1% | 4.4% |
| Capital Outlay | 54,145,334 | 1.1% | 46,041,219 | 1.0% | 43,106,934 | 0.9% | 26,966,510 | 0.6% | 76,485,595 | 1.4% | 41.3% | 183.6% |
| Public Safety | | | | | | | | | | | | |
| Current Expenditures | 1,204,421,579 | 24.5% | 1,221,221,527 | 25.9% | 1,226,568,827 | 25.2% | 1,247,904,515 | 25.6% | 1,290,175,361 | 24.2% | 7.1% | 3.4% |
| Capital Outlay | 94,350,014 | 1.9% | 93,407,370 | 2.0% | 90,148,370 | 1.8% | 79,290,753 | 1.6% | 79,163,856 | 1.5% | -16.1% | -0.2% |
| Streets and Highways | | | | | | | | | | | | |
| Current Expenditures | 394,952,153 | 8.0% | 409,840,729 | 8.7% | 417,239,111 | 8.6% | 476,954,444 | 9.8% | 506,065,839 | 9.5% | 28.1% | 6.1% |
| Capital Outlay | 608,611,616 | 12.4% | 588,065,468 | 12.5% | 639,263,671 | 13.1% | 638,259,321 | 13.1% | 691,025,450 | 13.0% | 13.5% | 8.3% |
| Sanitation | | | | | | | | | | | | |
| Current Expenditures | 19,786,024 | 0.4% | 12,005,188 | 0.3% | 13,590,395 | 0.3% | 13,908,086 | 0.3% | 15,624,644 | 0.3% | -21.0% | 12.3% |
| Capital Outlay | 301,342 | 0.0% | 343,874 | 0.0% | 293,999 | 0.0% | 188,663 | 0.0% | 305,078 | 0.0% | 1.2% | 61.7% |
| Health | | | | | | | | | | | | |
| Current Expenditures | 25,487,445 | 0.5% | 28,188,348 | 0.6% | 23,943,706 | 0.5% | 28,855,294 | 0.6% | 30,361,921 | 0.6% | 19.1% | 5.2% |
| Capital Outlay | 125,353 | 0.0% | 128,328 | 0.0% | 47,076 | 0.0% | --- | --- | --- | --- | -100.0% | --- |
| Libraries | | | | | | | | | | | | |
| Current Expenditures | 65,497,656 | 1.3% | 58,891,919 | 1.2% | 57,270,812 | 1.2% | 55,994,487 | 1.1% | 58,478,395 | 1.1% | -10.7% | 4.4% |
| Capital Outlay | 5,979,602 | 0.1% | 3,673,615 | 0.1% | 7,898,620 | 0.2% | 3,924,971 | 0.1% | 15,565,435 | 0.3% | 160.3% | 296.6% |
| Parks and Recreation | | | | | | | | | | | | |
| Current Expenditures | 359,123,310 | 7.3% | 366,112,415 | 7.8% | 372,629,335 | 7.6% | 448,325,897 | 9.2% | 410,480,004 | 7.7% | 14.3% | -8.4% |
| Capital Outlay | 131,032,855 | 2.7% | 118,358,059 | 2.5% | 109,630,482 | 2.2% | 120,662,547 | 2.5% | 173,993,997 | 3.3% | 32.8% | 44.2% |
| Housing/Economic Development | | | | | | | | | | | | |
| Current Expenditures | 430,786,732 | 8.8% | 384,198,329 | 8.1% | 419,438,212 | 8.6% | 354,443,503 | 7.3% | 422,367,544 | 7.9% | -2.0% | 19.2% |
| Capital Outlay | 65,956,434 | 1.3% | 45,039,418 | 1.0% | 68,403,430 | 1.4% | 87,639,403 | 1.8% | 129,370,841 | 2.4% | 96.1% | 47.6% |
| Conservation of Natural Resources | | | | | | | | | | | | |
| Current Expenditures | 3,585,968 | 0.1% | 3,733,002 | 0.1% | 6,350,361 | 0.1% | 6,296,639 | 0.1% | 7,405,264 | 0.1% | 106.5% | 17.6% |
| Capital Outlay | 271,539 | 0.0% | 735,639 | 0.0% | 199,449 | 0.0% | 943,108 | 0.0% | 1,368,352 | 0.0% | 403.9% | 45.1% |
| Airport | | | | | | | | | | | | |
| Current Expenditures | 13,198,174 | 0.3% | 13,961,207 | 0.3% | 14,932,930 | 0.3% | 13,963,058 | 0.3% | 15,411,922 | 0.3% | 16.8% | 10.4% |
| Capital Outlay | 20,954,220 | 0.4% | 23,952,684 | 0.5% | 23,602,954 | 0.5% | 22,740,972 | 0.5% | 20,528,834 | 0.4% | -2.0% | -9.7% |
| Transit | | | | | | | | | | | | |
| Current Expenditures | 18,047,993 | 0.4% | 19,251,726 | 0.4% | 20,954,007 | 0.4% | 21,359,609 | 0.4% | 22,606,675 | 0.4% | 25.3% | 5.8% |
| Capital Outlay | 11,320,236 | 0.2% | 6,784,127 | 0.1% | 9,610,291 | 0.2% | 5,429,305 | 0.1% | 4,385,292 | 0.1% | -61.3% | -19.2% |
| Unallocated Insurance | 11,340,364 | 0.2% | 14,129,155 | 0.3% | 12,845,710 | 0.3% | 6,132,922 | 0.1% | 4,450,937 | 0.1% | -60.8% | -27.4% |
| All Other Expenditures | | | | | | | | | | | | |
| Current Expenditures | 34,071,896 | 0.7% | 31,530,661 | 0.7% | 23,285,577 | 0.5% | 18,299,395 | 0.4% | 15,341,189 | 0.3% | -55.0% | -16.2% |
| Capital Outlay | 6,850,771 | 0.1% | 9,096,050 | 0.2% | 6,666,657 | 0.1% | 4,517,457 | 0.1% | 17,194,439 | 0.3% | 151.0% | 280.6% |
| Capital Outlay for Enterprise Funds | 33,581,435 | 0.7% | 24,724,281 | 0.5% | 27,410,744 | 0.6% | 27,776,929 | 0.6% | 22,437,054 | 0.4% | -33.2% | -19.2% |
| Debt Service | | | | | | | | | | | | |
| Principal Payments | 653,390,657 | 13.3% | 556,728,282 | 11.8% | 580,723,963 | 11.9% | 503,746,202 | 10.3% | 613,346,001 | 11.5% | -6.1% | 21.8% |
| Interest and Fiscal Charges | 213,540,069 | 4.3% | 202,277,766 | 4.3% | 192,288,434 | 3.9% | 178,015,220 | 3.6% | 175,464,123 | 3.3% | -17.8% | -1.4% |
| Total Current Expenditures | \$3,020,319,451 | 61.4% | \$2,998,833,210 | 63.6% | \$3,075,162,398 | 63.1% | \$3,177,427,610 | 65.1% | \$3,305,220,861 | 62.1% | 9.4% | 4.0% |
| Total Capital Outlay | 1,033,480,751 | 21.0% | 960,350,132 | 20.4% | 1,026,282,677 | 21.1% | 1,018,339,939 | 20.9% | 1,231,824,223 | 23.1% | 19.2% | 21.0% |
| Total Debt Service | 866,930,726 | 17.6% | 759,006,048 | 16.1% | 773,012,397 | 15.9% | 681,761,422 | 14.0% | 788,810,124 | 14.8% | -9.0% | 15.7% |
| Total Expenditures | \$4,920,730,928 | 100.0% | \$4,718,189,390 | 100.0% | \$4,874,457,472 | 100.0% | \$4,877,528,971 | 100.0% | \$5,325,855,208 | 100.0% | 8.2% | 9.2% |
| Other Financing Uses | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | \$151,430,242 | | \$336,729,128 | | \$183,736,569 | | \$114,367,427 | | \$152,638,957 | | | |
| Other Financing Uses | 2,926,812 | | 16,626,019 | | 947,914 | | 2,290,748 | | 3,012,618 | | | |
| Transfers to Enterprise Funds | 87,170,373 | | 75,809,793 | | 93,953,785 | | 93,206,139 | | 83,734,914 | | | |
| Transfers to Governmental Funds | 680,466,228 | | 642,981,852 | | 628,337,600 | | 605,570,944 | | 643,990,129 | | | |
| Total Expenditures and Other Financing Uses | \$5,842,724,583 | | \$5,790,336,182 | | \$5,781,433,340 | | \$5,692,964,229 | | \$6,209,231,826 | | | |

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

Table 10
Summary of Governmental Fund Revenues by Population Group
Cities Over 2,500 Population
For the Years Ended December 31, 2013 and 2014

| Population Estimates - State Demographer | 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) |
|--|-------------------------------------|---------------|--|---------------|--------------------------------------|---------------|--------------------------------------|---------------|------------------------------------|---------------|------------------------|---------------|-----------------------------|
| | 908,288 | | 1,972,637 | | 580,775 | | 651,638 | | 2014 | | 2013 | | |
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | |
| Revenues | | | | | | | | | | | | | |
| Property Taxes | \$466,599,284 | 29.8% | \$842,046,509 | 45.7% | \$229,901,607 | 40.7% | \$278,084,976 | 41.0% | \$1,816,632,376 | 39.0% | \$1,806,605,967 | 41.1% | 0.6% |
| Tax Increments | 72,092,539 | 4.6% | 90,024,983 | 4.9% | 21,610,250 | 3.8% | 16,985,208 | 2.5% | 200,712,980 | 4.3% | 186,751,595 | 4.3% | 7.5% |
| Franchise Taxes | 63,036,502 | 4.0% | 46,238,017 | 2.5% | 13,773,695 | 2.4% | 11,435,891 | 1.7% | 134,484,105 | 2.9% | 127,825,688 | 2.9% | 5.2% |
| Local Sales Tax | 116,133,248 | 7.4% | 8,744,677 | 0.5% | 9,468,019 | 1.7% | 7,491,986 | 1.1% | 141,837,930 | 3.0% | 118,577,379 | 2.7% | 19.6% |
| Hotel/Motel Taxes | 23,157,697 | 1.5% | 16,779,227 | 0.9% | 1,333,567 | 0.2% | 1,603,808 | 0.2% | 42,874,299 | 0.9% | 35,986,904 | 0.8% | 19.1% |
| Gravel and Gambling Taxes | 342,077 | 0.0% | 871,835 | 0.0% | 51,432 | 0.0% | 196,413 | 0.0% | 1,461,757 | 0.0% | 1,293,249 | 0.0% | 13.0% |
| Special Assessments | 76,047,814 | 4.9% | 126,617,274 | 6.9% | 29,869,730 | 5.3% | 38,338,055 | 5.7% | 270,872,873 | 5.8% | 281,305,872 | 6.4% | -3.7% |
| Licenses and Permits | 69,394,027 | 4.4% | 79,906,256 | 4.3% | 15,619,250 | 2.8% | 18,155,100 | 2.7% | 183,074,633 | 3.9% | 165,302,910 | 3.8% | 10.8% |
| Intergovernmental Revenues | | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | | |
| Community Development Block Grants | \$19,115,412 | 1.2% | \$6,841,815 | 0.4% | \$2,485,232 | 0.4% | \$2,520,572 | 0.4% | \$30,963,031 | 0.7% | \$32,938,544 | 0.7% | -6.0% |
| All Other | 45,834,327 | 2.9% | 39,505,817 | 2.1% | 12,781,756 | 2.3% | 12,732,732 | 1.9% | 110,854,632 | 2.4% | 164,233,096 | 3.7% | -32.5% |
| State Grants | | | | | | | | | | | | | |
| Local Government Aid | 172,451,354 | 11.0% | 70,646,254 | 3.8% | 68,647,385 | 12.2% | 99,503,072 | 14.7% | 411,248,065 | 8.8% | 338,800,512 | 7.7% | 21.4% |
| Market Value Credit | 664 | 0.0% | 41,005 | 0.0% | 57,014 | 0.0% | 116,223 | 0.0% | 214,906 | 0.0% | 227,237 | 0.0% | -5.4% |
| Taconite Relief and Aids | --- | --- | --- | --- | 4,050,000 | 0.7% | 6,238,653 | 0.9% | 10,288,653 | 0.2% | 9,934,463 | 0.2% | 3.6% |
| PERA Aid | 1,390,947 | 0.1% | 1,430,507 | 0.1% | 711,972 | 0.1% | 557,274 | 0.1% | 4,090,700 | 0.1% | 4,261,908 | 0.1% | -4.0% |
| Highways | 31,107,892 | 2.0% | 99,887,290 | 5.4% | 30,685,839 | 5.4% | 15,035,469 | 2.2% | 176,716,490 | 3.8% | 144,351,986 | 3.3% | 22.4% |
| All Other | 91,017,587 | 5.8% | 86,399,425 | 4.7% | 21,837,274 | 3.9% | 46,193,261 | 6.8% | 245,447,547 | 5.3% | 211,132,027 | 4.8% | 16.3% |
| County Grants | 10,814,638 | 0.7% | 9,790,842 | 0.5% | 2,998,824 | 0.5% | 4,874,717 | 0.7% | 28,479,021 | 0.6% | 26,017,518 | 0.6% | 9.5% |
| Local Unit Grants | 24,530,874 | 1.6% | 12,653,986 | 0.7% | 8,890,216 | 1.6% | 6,476,691 | 1.0% | 52,551,767 | 1.1% | 69,659,003 | 1.6% | -24.6% |
| Total Intergovernmental Revenues | \$396,263,695 | 25.3% | \$327,196,941 | 17.7% | \$153,145,512 | 27.1% | \$194,248,664 | 28.7% | \$1,070,854,812 | 23.0% | \$1,001,556,294 | 22.8% | 6.9% |
| Departmental Fees and Service Charges | | | | | | | | | | | | | |
| General Government | \$83,281,344 | 5.3% | \$31,299,380 | 1.7% | \$4,659,184 | 0.8% | \$7,225,153 | 1.1% | \$126,465,061 | 2.7% | \$124,318,394 | 2.8% | 1.7% |
| Public Safety | 29,947,909 | 1.9% | 15,551,034 | 0.8% | 10,610,240 | 1.9% | 21,489,054 | 3.2% | 77,598,237 | 1.7% | 75,235,877 | 1.7% | 3.1% |
| Streets and Highways | 10,277,265 | 0.7% | 22,517,873 | 1.2% | 5,054,727 | 0.9% | 6,435,299 | 0.9% | 44,285,164 | 1.0% | 36,767,887 | 0.8% | 20.4% |
| Sanitation (Refuse Collection) | --- | --- | 5,730,366 | 0.3% | 1,566,213 | 0.3% | 2,576,681 | 0.4% | 9,873,260 | 0.2% | 8,919,034 | 0.2% | 10.7% |
| Libraries | 267,862 | 0.0% | 143,070 | 0.0% | 308,833 | 0.1% | 207,570 | 0.0% | 927,335 | 0.0% | 938,926 | 0.0% | -1.2% |
| Parks and Recreation | 21,467,545 | 1.4% | 61,362,853 | 3.3% | 14,941,080 | 2.6% | 14,623,745 | 2.2% | 112,395,223 | 2.4% | 114,255,175 | 2.6% | -1.6% |
| Airport | 2,141,362 | 0.1% | 1,992,312 | 0.1% | 2,142,823 | 0.4% | 3,057,842 | 0.5% | 9,334,339 | 0.2% | 8,762,068 | 0.2% | 6.5% |
| Transit | 2,097,466 | 0.1% | 3,824,737 | 0.2% | 313,195 | 0.1% | 217,925 | 0.0% | 6,453,323 | 0.1% | 6,394,001 | 0.1% | 0.9% |
| Cemetery | --- | --- | 234,462 | 0.0% | 414,761 | 0.1% | 474,963 | 0.1% | 1,124,186 | 0.0% | 932,867 | 0.0% | 20.5% |
| All Other | 44,617,437 | 2.8% | 34,960,340 | 1.9% | 7,849,903 | 1.4% | 11,950,081 | 1.8% | 99,377,761 | 2.1% | 104,643,027 | 2.4% | -5.0% |
| Total Departmental Fees and Service Charges | \$194,098,190 | 12.4% | \$177,616,427 | 9.6% | \$47,860,959 | 8.5% | \$68,258,313 | 10.1% | \$487,833,889 | 10.5% | \$481,167,256 | 11.0% | 1.4% |
| Fines and Forfeits | 9,629,985 | 0.6% | 15,522,684 | 0.8% | 3,933,204 | 0.7% | 4,685,569 | 0.7% | 33,771,442 | 0.7% | 34,132,719 | 0.8% | -1.1% |
| Interest Earnings | 16,723,607 | 1.1% | 49,570,794 | 2.7% | 17,196,459 | 3.0% | 11,082,365 | 1.6% | 94,573,225 | 2.0% | (30,304,309) | -0.7% | 412.1% |
| All Other Revenues | 62,840,403 | 4.0% | 63,230,852 | 3.4% | 20,963,755 | 3.7% | 27,432,048 | 4.0% | 174,467,058 | 3.7% | 183,194,127 | 4.2% | -4.8% |
| Total Revenues | \$1,566,359,068 | 100.0% | \$1,844,366,476 | 100.0% | \$564,727,439 | 100.0% | \$677,998,396 | 100.0% | \$4,653,451,379 | 100.0% | \$4,393,395,651 | 100.0% | 5.9% |
| <i>Percent of Total Revenues</i> | 33.7% | | 39.6% | | 12.1% | | 14.6% | | 100.0% | | 100.0% | | |
| Other Financing Sources | | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | | |
| Bonded Indebtedness | \$210,305,639 | | \$247,691,359 | | \$118,754,234 | | \$142,763,723 | | \$719,514,955 | | \$580,673,466 | | |
| Other Long-Term Indebtedness | 38,475,600 | | 8,042,202 | | 2,379,725 | | 4,282,556 | | 53,180,083 | | 13,391,194 | | |
| Short-Term Indebtedness | --- | | --- | | --- | | --- | | --- | | --- | | |
| Total Borrowing | \$248,781,239 | | \$255,733,561 | | \$121,133,959 | | \$147,046,279 | | \$772,695,038 | | \$594,064,660 | | |
| Other Financing Sources | \$447,238 | | \$10,412,593 | | \$4,195,174 | | \$6,252,250 | | \$21,307,255 | | \$19,241,070 | | |
| Transfers from Enterprise Funds | 37,801,822 | | 74,629,069 | | 31,111,414 | | 29,797,301 | | 173,339,606 | | 159,618,477 | | |
| Transfers from Governmental Funds | 242,271,075 | | 215,997,009 | | 91,979,399 | | 93,760,040 | | 644,007,523 | | 605,570,944 | | |
| Total Revenues and Other Financing Sources | \$2,095,660,442 | | \$2,401,138,708 | | \$813,147,385 | | \$954,854,266 | | \$6,264,800,801 | | \$5,771,890,802 | | |

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

Table 11
Summary of Governmental Fund Expenditures by Population Group
Cities Over 2,500 Population
For the Years Ended December 31, 2013 and 2014

| Expenditures | Population Over 100,000 First Class | | Population 20,000-100,000 Second Class | | Population 10,000-20,000 Third Class | | Population 2,500-10,000 Fourth Class | | Total Cities Over 2,500 Population | | | | Percent Increase (Decrease) | |
|--|-------------------------------------|---------------|--|---------------|--------------------------------------|---------------|--------------------------------------|---------------|------------------------------------|---------------|------------------------|---------------|-----------------------------|--------------|
| | | | | | | | | | 2014 | | 2013 | | | |
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| General Government | | | | | | | | | | | | | | |
| - Current Expenditures | \$189,578,283 | 10.9% | \$171,273,614 | 8.1% | \$60,505,789 | 9.2% | \$85,093,480 | 10.5% | \$506,451,166 | 9.5% | \$484,989,761 | 9.9% | | 4.4% |
| - Capital Outlay | 44,337,533 | 2.5% | 17,824,458 | 0.8% | 3,045,457 | 0.5% | 11,278,147 | 1.4% | 76,485,595 | 1.4% | 26,966,510 | 0.6% | | 183.6% |
| Public Safety | | | | | | | | | | | | | | |
| Police and Ambulance | | | | | | | | | | | | | | |
| - Current Expenditures | 304,499,640 | 17.4% | 356,240,673 | 16.9% | 100,243,852 | 15.3% | 116,038,168 | 14.3% | 877,022,333 | 16.5% | 829,000,145 | 17.0% | | 5.8% |
| - Capital Outlay | 2,867,135 | 0.2% | 17,152,275 | 0.8% | 3,171,322 | 0.5% | 11,745,299 | 1.4% | 34,936,031 | 0.7% | 33,927,599 | 0.7% | | 3.0% |
| Fire | | | | | | | | | | | | | | |
| - Current Expenditures | 142,804,079 | 8.2% | 109,445,836 | 5.2% | 29,134,398 | 4.4% | 33,636,299 | 4.1% | 315,020,612 | 5.9% | 304,003,021 | 6.2% | | 3.6% |
| - Capital Outlay | 5,545,508 | 0.3% | 18,297,281 | 0.9% | 2,696,304 | 0.4% | 13,697,455 | 1.7% | 40,236,548 | 0.8% | 38,269,980 | 0.8% | | 5.1% |
| Other Public Safety | | | | | | | | | | | | | | |
| - Current Expenditures | 43,142,727 | 2.5% | 34,843,145 | 1.7% | 8,438,510 | 1.3% | 11,708,034 | 1.4% | 98,132,416 | 1.8% | 114,901,349 | 2.4% | | -14.6% |
| - Capital Outlay | 980,085 | 0.1% | 564,940 | 0.0% | 788,926 | 0.1% | 1,657,326 | 0.2% | 3,991,277 | 0.1% | 7,093,174 | 0.1% | | -43.7% |
| Streets and Highways | | | | | | | | | | | | | | |
| - Maintenance | 126,583,750 | 7.2% | 216,489,562 | 10.3% | 65,480,076 | 10.0% | 73,075,035 | 9.0% | 481,628,423 | 9.0% | 458,694,129 | 9.4% | | 5.0% |
| - Lighting | 7,399,733 | 0.4% | 7,538,491 | 0.4% | 3,892,925 | 0.6% | 5,606,267 | 0.7% | 24,437,416 | 0.5% | 18,260,315 | 0.4% | | 33.8% |
| - Construction | 160,214,934 | 9.2% | 274,472,777 | 13.0% | 94,357,373 | 14.4% | 108,076,137 | 13.3% | 637,121,221 | 12.0% | 604,511,110 | 12.4% | | 5.4% |
| - Other Capital Outlay | 336,848 | 0.0% | 25,562,238 | 1.2% | 4,767,306 | 0.7% | 23,237,837 | 2.9% | 53,904,229 | 1.0% | 33,748,211 | 0.7% | | 59.7% |
| Sanitation | | | | | | | | | | | | | | |
| - Refuse Collection and Disposal | --- | --- | 877,636 | 0.0% | 2,200,621 | 0.3% | 2,599,605 | 0.3% | 5,677,862 | 0.1% | 5,040,893 | 0.1% | | 12.6% |
| - Other Sanitation | 5,438,602 | 0.3% | 1,835,737 | 0.1% | 846,157 | 0.1% | 1,826,286 | 0.2% | 9,946,782 | 0.2% | 8,867,193 | 0.2% | | 12.2% |
| - Capital Outlay | --- | --- | 27,176 | 0.0% | 21,180 | 0.0% | 256,722 | 0.0% | 305,078 | 0.0% | 188,663 | 0.0% | | 61.7% |
| Health | | | | | | | | | | | | | | |
| - Current Expenditures | 23,385,148 | 1.3% | 6,542,833 | 0.3% | 167,088 | 0.0% | 266,852 | 0.0% | 30,361,921 | 0.6% | 28,855,294 | 0.6% | | 5.2% |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | | --- |
| Culture and Recreation | | | | | | | | | | | | | | |
| Libraries | | | | | | | | | | | | | | |
| - Current Expenditures | 31,141,664 | 1.8% | 6,998,510 | 0.3% | 10,183,598 | 1.6% | 10,154,623 | 1.3% | 58,478,395 | 1.1% | 55,994,487 | 1.1% | | 4.4% |
| - Capital Outlay | 12,266,325 | 0.7% | 203,845 | 0.0% | 709,292 | 0.1% | 2,385,973 | 0.3% | 15,565,435 | 0.3% | 3,924,971 | 0.1% | | 296.6% |
| Parks and Recreation | | | | | | | | | | | | | | |
| - Current Expenditures | 142,293,848 | 8.1% | 173,794,834 | 8.2% | 48,221,616 | 7.3% | 46,169,706 | 5.7% | 410,480,004 | 7.7% | 448,325,897 | 9.2% | | -8.4% |
| - Capital Outlay | 38,939,869 | 2.2% | 86,917,925 | 4.1% | 19,334,162 | 2.9% | 28,802,041 | 3.5% | 173,993,997 | 3.3% | 120,662,547 | 2.5% | | 44.2% |
| Housing/Economic Development | | | | | | | | | | | | | | |
| - Current Expenditures | 203,074,729 | 11.6% | 153,693,873 | 7.3% | 37,987,826 | 5.8% | 27,611,116 | 3.4% | 422,367,544 | 7.9% | 354,443,503 | 7.3% | | 19.2% |
| - Capital Outlay | 17,339,556 | 1.0% | 69,055,395 | 3.3% | 21,561,717 | 3.3% | 21,414,173 | 2.6% | 129,370,841 | 2.4% | 87,639,403 | 1.8% | | 47.6% |
| Conservation of Natural Resources | | | | | | | | | | | | | | |
| - Current Expenditures | --- | --- | 6,033,407 | 0.3% | 431,003 | 0.1% | 940,854 | 0.1% | 7,405,264 | 0.1% | 6,296,639 | 0.1% | | 17.6% |
| - Capital Outlay | --- | --- | 1,367,167 | 0.1% | 1,185 | 0.0% | --- | --- | 1,368,352 | 0.0% | 943,108 | 0.0% | | 45.1% |
| Airport | | | | | | | | | | | | | | |
| - Current Expenditures | 3,471,271 | 0.2% | 3,963,808 | 0.2% | 3,409,421 | 0.5% | 4,567,422 | 0.6% | 15,411,922 | 0.3% | 13,963,058 | 0.3% | | 10.4% |
| - Capital Outlay | 2,312,233 | 0.1% | 5,394,540 | 0.3% | 5,990,307 | 0.9% | 6,831,754 | 0.8% | 20,528,834 | 0.4% | 22,740,972 | 0.5% | | -9.7% |
| Transit | | | | | | | | | | | | | | |
| - Current Expenditures | 7,170,957 | 0.4% | 12,287,897 | 0.6% | 1,590,694 | 0.2% | 1,557,127 | 0.2% | 22,606,675 | 0.4% | 21,359,609 | 0.4% | | 5.8% |
| - Capital Outlay | 2,009,376 | 0.1% | 1,686,707 | 0.1% | 552,239 | 0.1% | 136,970 | 0.0% | 4,385,292 | 0.1% | 5,429,305 | 0.1% | | -19.2% |
| Unallocated Insurance | | | | | | | | | | | | | | |
| - Current Expenditures | --- | --- | 240,917 | 0.0% | 2,278,521 | 0.3% | 1,931,499 | 0.2% | 4,450,937 | 0.1% | 6,132,922 | 0.1% | | -27.4% |
| All Other Expenditures | | | | | | | | | | | | | | |
| - Current Expenditures | 428,928 | 0.0% | 8,566,946 | 0.4% | 2,830,050 | 0.4% | 3,515,265 | 0.4% | 15,341,189 | 0.3% | 18,299,395 | 0.4% | | -16.2% |
| - Capital Outlay | 823,064 | 0.0% | 11,456,457 | 0.5% | 4,198,524 | 0.6% | 716,394 | 0.1% | 17,194,439 | 0.3% | 4,517,457 | 0.1% | | 280.6% |
| Capital Outlay for Enterprise Funds | 4,626,102 | 0.3% | 14,919,495 | 0.7% | 199,985 | 0.0% | 2,691,472 | 0.3% | 22,437,054 | 0.4% | 27,776,929 | 0.6% | | -19.2% |
| Debt Service | | | | | | | | | | | | | | |
| - Principal Payments | 173,884,184 | 10.0% | 227,465,856 | 10.8% | 94,769,215 | 14.4% | 117,226,746 | 14.4% | 613,346,001 | 11.5% | 503,746,202 | 10.3% | | 21.8% |
| - Interest and Fiscal Charges | 50,232,431 | 2.9% | 67,189,646 | 3.2% | 22,967,626 | 3.5% | 35,074,420 | 4.3% | 175,464,123 | 3.3% | 178,015,220 | 3.6% | | -1.4% |
| <i>Total Current Expenditures</i> | <i>\$1,230,413,359</i> | <i>70.4%</i> | <i>\$1,270,667,719</i> | <i>60.2%</i> | <i>\$377,842,145</i> | <i>57.5%</i> | <i>\$426,297,638</i> | <i>52.5%</i> | <i>\$3,305,220,861</i> | <i>62.1%</i> | <i>\$3,177,427,610</i> | <i>65.1%</i> | | <i>4.0%</i> |
| <i>Total Capital Outlay</i> | <i>292,598,568</i> | <i>16.7%</i> | <i>544,902,676</i> | <i>25.8%</i> | <i>161,395,279</i> | <i>24.6%</i> | <i>232,927,700</i> | <i>28.7%</i> | <i>1,231,824,223</i> | <i>23.1%</i> | <i>1,018,339,939</i> | <i>20.9%</i> | | <i>21.0%</i> |
| <i>Total Debt Service</i> | <i>224,116,615</i> | <i>12.8%</i> | <i>294,655,502</i> | <i>14.0%</i> | <i>117,736,841</i> | <i>17.9%</i> | <i>152,301,166</i> | <i>18.8%</i> | <i>788,810,124</i> | <i>14.8%</i> | <i>681,761,422</i> | <i>14.0%</i> | | <i>15.7%</i> |
| Total Expenditures | \$1,747,128,542 | 100.0% | \$2,110,225,897 | 100.0% | \$656,974,265 | 100.0% | \$811,526,504 | 100.0% | \$5,325,855,208 | 100.0% | \$4,877,528,971 | 100.0% | | 9.2% |
| <i>Percent of Total Expenditures</i> | <i>32.8%</i> | | <i>39.6%</i> | | <i>12.3%</i> | | <i>15.2%</i> | <i>100.0%</i> | | <i>100.0%</i> | | | | |
| Other Financing Uses | | | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | \$865,000 | | \$103,636,568 | | \$20,836,600 | | \$27,300,789 | | \$152,638,957 | | \$114,367,427 | | | |
| Other Financing Uses | --- | | 1,787,794 | | --- | | 1,224,824 | | 3,012,618 | | 2,290,748 | | | |
| Transfers to Enterprise Funds | 32,188,367 | | 29,236,129 | | 14,303,124 | | 8,007,294 | | 83,734,914 | | 93,206,139 | | | |
| Transfers to Governmental Funds | 242,271,075 | | 215,997,009 | | 91,977,403 | | 93,744,642 | | 643,990,129 | | 605,570,944 | | | |
| Total Expenditures and Other Financing Uses | \$2,022,452,984 | | \$2,460,883,397 | | \$784,091,392 | | \$941,804,053 | | \$6,209,231,826 | | \$5,692,964,229 | | | |
| Unrestricted Fund Balance | | | | | | | | | | | | | | |
| General Fund Unrestricted Fund Balance | \$192,656,864 | | \$499,038,291 | | \$219,443,710 | | \$267,584,779 | | \$1,178,723,644 | | \$1,116,598,841 | | | |
| Special Revenue Unrestricted Fund Balance | 203,966,401 | | 70,209,106 | | 44,760,396 | | 52,342,750 | | 371,278,653 | | 328,483,757 | | | |
| Total Unrestricted Fund Balance | \$396,623,265 | | \$569,247,397 | | \$264,204,106 | | \$319,927,529 | | \$1,550,002,297 | | \$1,445,082,598 | | | |
| <i>Percent of Total Current Expenditures</i> | <i>32.2%</i> | | <i>44.8%</i> | | <i>69.9%</i> | | <i>75.0%</i> | | <i>46.9%</i> | | <i>45.5%</i> | | | |

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

Table 12
Summary of Governmental Fund Revenues for Cities Under 2,500 Population
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Revenues | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|--|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| Property Taxes | \$129,654,595 | 32.2% | \$134,024,713 | 32.3% | \$149,719,075 | 34.0% | \$153,846,753 | 35.5% | \$156,129,405 | 35.5% | 20.4% | 1.5% |
| Tax Increments | 10,047,301 | 2.5% | 9,446,925 | 2.3% | 9,414,557 | 2.1% | 8,029,772 | 1.9% | 7,597,947 | 1.7% | -24.4% | -5.4% |
| Franchise Taxes | 1,396,035 | 0.3% | 1,373,703 | 0.3% | 1,606,127 | 0.4% | 2,039,609 | 0.5% | 2,382,261 | 0.5% | 70.6% | 16.8% |
| Local Sales and Hotel/Motel Taxes | 278,649 | 0.1% | 405,467 | 0.1% | 185,417 | 0.0% | 357,283 | 0.1% | 469,067 | 0.1% | 68.3% | 31.3% |
| Gravel and Gambling Taxes | 85,217 | 0.0% | 85,004 | 0.0% | 73,061 | 0.0% | 86,772 | 0.0% | 92,055 | 0.0% | 8.0% | 6.1% |
| Special Assessments | 17,556,370 | 4.4% | 16,781,158 | 4.0% | 16,021,957 | 3.6% | 16,589,796 | 3.8% | 18,852,640 | 4.3% | 7.4% | 13.6% |
| Licenses and Permits | 4,883,982 | 1.2% | 5,065,250 | 1.2% | 5,060,042 | 1.1% | 5,742,007 | 1.3% | 6,345,606 | 1.4% | 29.9% | 10.5% |
| Intergovernmental Revenues | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | |
| Community Development Block Grants | \$4,690,697 | 1.2% | \$4,001,637 | 1.0% | \$9,165,856 | 2.1% | \$6,163,942 | 1.4% | \$5,446,301 | 1.2% | 16.1% | -11.6% |
| All Other | 22,744,793 | 5.7% | 16,550,818 | 4.0% | 20,215,686 | 4.6% | 13,127,118 | 3.0% | 14,104,519 | 3.2% | -38.0% | 7.4% |
| State Grants | | | | | | | | | | | | |
| Local Government Aid | 84,342,401 | 21.0% | 83,134,602 | 20.0% | 84,567,499 | 19.2% | 84,937,243 | 19.6% | 94,593,983 | 21.5% | 12.2% | 11.4% |
| Market Value Credit | 5,707,131 | 1.4% | 5,878,784 | 1.4% | 148,014 | 0.0% | 134,278 | 0.0% | 140,318 | 0.0% | -97.5% | 4.5% |
| Taconite Relief and Aids | 5,822,399 | 1.4% | 4,127,563 | 1.0% | 3,929,793 | 0.9% | 6,897,386 | 1.6% | 5,396,695 | 1.2% | -7.3% | -21.8% |
| Highways | 173,744 | 0.0% | 634,282 | 0.2% | 879,181 | 0.2% | 2,202,639 | 0.5% | 697,793 | 0.2% | 301.6% | -68.3% |
| All Other | 25,115,910 | 6.2% | 39,399,606 | 9.5% | 43,271,023 | 9.8% | 32,766,647 | 7.6% | 25,685,406 | 5.8% | 2.3% | -21.6% |
| County Grants | 4,314,209 | 1.1% | 6,036,287 | 1.5% | 5,252,003 | 1.2% | 7,440,029 | 1.7% | 4,464,984 | 1.0% | 3.5% | -40.0% |
| Local Unit Grants | 4,400,115 | 1.1% | 3,549,475 | 0.9% | 5,012,173 | 1.1% | 5,465,330 | 1.3% | 7,958,138 | 1.8% | 80.9% | 45.6% |
| Total Intergovernmental Revenues | \$157,311,399 | 39.1% | \$163,313,054 | 39.4% | \$172,441,228 | 39.2% | \$159,134,612 | 36.7% | \$158,488,137 | 36.1% | 0.7% | -0.4% |
| Departmental Fees and Service Charges | | | | | | | | | | | | |
| General Government | \$2,364,015 | 0.6% | \$2,279,369 | 0.5% | \$2,154,756 | 0.5% | \$2,298,760 | 0.5% | \$2,728,452 | 0.6% | 15.4% | 18.7% |
| Public Safety | 21,148,896 | 5.3% | 22,410,931 | 5.4% | 23,645,498 | 5.4% | 23,687,938 | 5.5% | 23,898,873 | 5.4% | 13.0% | 0.9% |
| Streets and Highways | 842,460 | 0.2% | 846,057 | 0.2% | 938,983 | 0.2% | 1,262,716 | 0.3% | 1,598,919 | 0.4% | 89.8% | 26.6% |
| Sanitation (Refuse Collection) | 3,071,422 | 0.8% | 3,284,662 | 0.8% | 3,315,546 | 0.8% | 3,272,237 | 0.8% | 3,272,642 | 0.7% | 6.6% | 0.0% |
| Libraries | 266,001 | 0.1% | 244,478 | 0.1% | 289,849 | 0.1% | 220,673 | 0.1% | 240,906 | 0.1% | -9.4% | 9.2% |
| Parks and Recreation | 6,571,580 | 1.6% | 6,777,330 | 1.6% | 6,922,147 | 1.6% | 7,652,501 | 1.8% | 7,268,308 | 1.7% | 10.6% | -5.0% |
| Airport | 1,063,146 | 0.3% | 1,061,138 | 0.3% | 1,517,655 | 0.3% | 1,788,513 | 0.4% | 1,682,446 | 0.4% | 58.3% | -5.9% |
| Transit | 44,850 | 0.0% | 37,536 | 0.0% | 33,830 | 0.0% | 19,533 | 0.0% | 17,013 | 0.0% | -62.1% | -12.9% |
| Cemetery | 317,747 | 0.1% | 341,490 | 0.1% | 318,797 | 0.1% | 448,509 | 0.1% | 329,995 | 0.1% | 3.9% | -26.4% |
| All Other | 5,948,766 | 1.5% | 5,714,417 | 1.4% | 6,248,212 | 1.4% | 6,958,097 | 1.6% | 8,439,787 | 1.9% | 41.9% | 21.3% |
| Total Departmental Fees and Service Charges | \$41,638,883 | 10.3% | \$42,997,408 | 10.4% | \$45,385,273 | 10.3% | \$47,609,477 | 11.0% | \$49,477,341 | 11.3% | 18.8% | 3.9% |
| Fines and Forfeits | \$2,109,513 | 0.5% | \$1,981,827 | 0.5% | \$1,985,080 | 0.5% | \$1,793,555 | 0.4% | \$1,630,501 | 0.4% | -22.7% | -9.1% |
| Interest Earnings** | 5,987,360 | 1.5% | 4,943,486 | 1.2% | 3,831,595 | 0.9% | 2,658,205 | 0.6% | 3,364,586 | 0.8% | -43.8% | 26.6% |
| All Other Revenues | 31,610,337 | 7.9% | 34,239,287 | 8.3% | 34,639,667 | 7.9% | 35,930,296 | 8.3% | 34,732,217 | 7.9% | 9.9% | -3.3% |
| Total Revenues | \$402,559,641 | 100.0% | \$414,657,282 | 100.0% | \$440,363,079 | 100.0% | \$433,818,137 | 100.0% | \$439,561,763 | 100.0% | 9.2% | 1.3% |
| Other Financing Sources | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | |
| Bonded Indebtedness | \$68,729,610 | | \$51,960,291 | | \$106,622,340 | | \$71,461,866 | | \$102,619,719 | | | |
| Other Long-Term Indebtedness | 6,427,453 | | 8,027,430 | | 9,216,636 | | 12,290,289 | | 12,018,662 | | | |
| Short-Term Indebtedness | 672,329 | | 102,950 | | 1,904,601 | | 241,200 | | 760,050 | | | |
| Total Borrowing | \$75,829,392 | | \$60,090,671 | | \$117,743,577 | | \$83,993,355 | | \$115,398,431 | | | |
| Other Financing Sources | \$2,262,524 | | \$4,431,495 | | \$3,295,445 | | \$3,304,439 | | \$2,631,683 | | | |
| Transfers from Enterprise Funds | 18,470,167 | | 18,013,622 | | 21,375,933 | | 20,809,600 | | 20,791,460 | | | |
| Transfers from Governmental Funds | 38,856,682 | | 33,354,715 | | 39,704,197 | | 43,654,369 | | 37,505,940 | | | |
| Total Revenues and Other Financing Sources | \$537,978,406 | | \$530,547,785 | | \$622,482,231 | | \$585,579,900 | | \$615,889,277 | | | |

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

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 13
Summary of Governmental Fund Expenditures for Cities Under 2,500 Population
5-Year Change
For the Years Ended December 31, 2010 Through 2014

| Governmental Fund Expenditures | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 5-Year Change | 2013-14 Change |
|--|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|---------------|----------------|
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| General Government | | | | | | | | | | | | |
| Current Expenditures | \$69,062,138 | 15.1% | \$70,230,949 | 15.1% | \$73,136,179 | 13.9% | \$75,565,393 | 15.0% | \$78,926,266 | 15.4% | 14.3% | 4.4% |
| Capital Outlay | 5,806,235 | 1.3% | 5,295,084 | 1.1% | 5,105,691 | 1.0% | 6,464,228 | 1.3% | 5,578,841 | 1.1% | -3.9% | -13.7% |
| Public Safety | | | | | | | | | | | | |
| Current Expenditures | 82,010,118 | 17.9% | 85,214,627 | 18.3% | 84,298,080 | 16.0% | 87,277,900 | 17.3% | 90,077,087 | 17.5% | 9.8% | 3.2% |
| Capital Outlay | 15,762,546 | 3.4% | 19,445,763 | 4.2% | 24,961,842 | 4.7% | 24,026,185 | 4.8% | 20,441,452 | 4.0% | 29.7% | -14.9% |
| Streets and Highways | | | | | | | | | | | | |
| Current Expenditures | 52,353,781 | 11.4% | 54,950,617 | 11.8% | 53,254,727 | 10.1% | 58,846,555 | 11.7% | 60,195,299 | 11.7% | 15.0% | 2.3% |
| Capital Outlay | 49,824,005 | 10.9% | 57,494,795 | 12.3% | 65,864,282 | 12.5% | 53,010,808 | 10.5% | 71,362,589 | 13.9% | 43.2% | 34.6% |
| Sanitation | | | | | | | | | | | | |
| Current Expenditures | 4,156,421 | 0.9% | 4,063,475 | 0.9% | 3,996,994 | 0.8% | 4,108,429 | 0.8% | 4,164,133 | 0.8% | 0.2% | 1.4% |
| Capital Outlay | 591,893 | 0.1% | 966,783 | 0.2% | 4,142,502 | 0.8% | 284,223 | 0.1% | 152,393 | 0.0% | -74.3% | -46.4% |
| Health | | | | | | | | | | | | |
| Current Expenditures | 142,052 | 0.0% | 377,045 | 0.1% | 340,606 | 0.1% | 734,745 | 0.1% | 1,105,842 | 0.2% | 678.5% | 50.5% |
| Capital Outlay | 797 | 0.0% | 102,905 | 0.0% | 182,371 | 0.0% | 358,694 | 0.1% | --- | --- | -100.0% | -100.0% |
| Libraries | | | | | | | | | | | | |
| Current Expenditures | 6,434,788 | 1.4% | 6,597,681 | 1.4% | 6,750,404 | 1.3% | 6,921,864 | 1.4% | 7,185,158 | 1.4% | 11.7% | 3.8% |
| Capital Outlay | 698,344 | 0.2% | 2,687,120 | 0.6% | 1,275,024 | 0.2% | 631,107 | 0.1% | 1,077,570 | 0.2% | 54.3% | 70.7% |
| Parks and Recreation | | | | | | | | | | | | |
| Current Expenditures | 22,239,552 | 4.9% | 22,814,383 | 4.9% | 22,911,510 | 4.4% | 25,330,658 | 5.0% | 24,312,338 | 4.7% | 9.3% | -4.0% |
| Capital Outlay | 6,204,455 | 1.4% | 9,441,644 | 2.0% | 7,535,675 | 1.4% | 5,736,701 | 1.1% | 8,674,463 | 1.7% | 39.8% | 51.2% |
| Housing/Economic Development | | | | | | | | | | | | |
| Current Expenditures | 19,712,900 | 4.3% | 20,853,433 | 4.5% | 22,608,667 | 4.3% | 25,618,304 | 5.1% | 25,342,605 | 4.9% | 28.6% | -1.1% |
| Capital Outlay | 6,759,316 | 1.5% | 3,729,621 | 0.8% | 7,325,858 | 1.4% | 7,738,773 | 1.5% | 11,342,009 | 2.2% | 67.8% | 46.6% |
| Airport | | | | | | | | | | | | |
| Current Expenditures | 2,015,950 | 0.4% | 2,021,273 | 0.4% | 2,893,344 | 0.6% | 2,386,771 | 0.5% | 2,741,965 | 0.5% | 36.0% | 14.9% |
| Capital Outlay | 5,345,831 | 1.2% | 3,147,213 | 0.7% | 6,161,139 | 1.2% | 2,619,751 | 0.5% | 2,466,692 | 0.5% | -53.9% | -5.8% |
| Unallocated Insurance | 2,521,228 | 0.6% | 2,428,909 | 0.5% | 1,860,574 | 0.4% | 2,061,063 | 0.4% | 2,083,750 | 0.4% | -17.4% | 1.1% |
| All Other Expenditures | | | | | | | | | | | | |
| Current Expenditures | 4,165,700 | 0.9% | 9,821,564 | 2.1% | 6,433,551 | 1.2% | 5,736,487 | 1.1% | 4,485,540 | 0.9% | 7.7% | -21.8% |
| Capital Outlay | 2,596,523 | 0.6% | 2,637,581 | 0.6% | 786,092 | 0.1% | 1,994,903 | 0.4% | 1,240,512 | 0.2% | -52.2% | -37.8% |
| Capital Outlay for Enterprise Funds | 16,363,192 | 3.6% | 9,101,511 | 2.0% | 19,230,023 | 3.7% | 15,190,977 | 3.0% | 12,138,053 | 2.4% | -25.8% | -20.1% |
| Debt Service | | | | | | | | | | | | |
| Principal Payments | 61,879,427 | 13.5% | 52,826,233 | 11.3% | 83,595,600 | 15.9% | 72,415,415 | 14.4% | 60,327,649 | 11.7% | -2.5% | -16.7% |
| Interest and Fiscal Charges | 20,842,792 | 4.6% | 20,360,161 | 4.4% | 21,293,595 | 4.0% | 19,206,740 | 3.8% | 18,706,355 | 3.6% | -10.3% | -2.6% |
| <i>Total Current Expenditures</i> | \$264,814,628 | 57.9% | \$279,373,956 | 59.9% | \$278,484,636 | 52.9% | \$294,588,169 | 58.4% | \$300,619,983 | 58.5% | 13.5% | 2.0% |
| <i>Total Capital Outlay</i> | 109,953,137 | 24.0% | 114,050,020 | 24.4% | 142,570,499 | 27.1% | 118,056,350 | 23.4% | 134,474,574 | 26.2% | 22.3% | 13.9% |
| <i>Total Debt Service</i> | 82,722,219 | 18.1% | 73,186,394 | 15.7% | 104,889,195 | 19.9% | 91,622,155 | 18.2% | 79,034,004 | 15.4% | -4.5% | -13.7% |
| Total Expenditures | \$457,489,984 | 100.0% | \$466,610,370 | 100.0% | \$525,944,330 | 100.0% | \$504,266,674 | 100.0% | \$514,128,561 | 100.0% | 12.4% | 2.0% |
| Other Financing Uses | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | \$9,057,316 | | \$12,210,026 | | \$19,036,713 | | \$6,914,100 | | \$4,496,775 | | | |
| Other Financing Uses | 1,385,074 | | 493,379 | | 1,061,386 | | 1,036,772 | | 2,828,161 | | | |
| Transfers to Enterprise Funds | 11,503,455 | | 7,918,756 | | 11,113,975 | | 10,444,370 | | 8,138,285 | | | |
| Transfers to Governmental Funds | 38,872,842 | | 33,195,587 | | 39,696,352 | | 43,654,369 | | 37,554,569 | | | |
| Total Expenditures and Other Financing Uses | \$518,308,671 | | \$520,428,118 | | \$596,852,756 | | \$566,316,285 | | \$567,146,351 | | | |

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

Table 14
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
For the Years Ended December 31, 2013 and 2014

| | Population 2,000-2,500 | | Population 1,500-2,000 | | Population 1,000-1,500 | | Population 500-1,000 | | Population Under 500 | | Total Cities Under 2,500 Population | | | | Percent Increase (Decrease) |
|---|---------------------------|---------------|---------------------------|---------------|---------------------------|---------------|-------------------------|---------------|-------------------------|---------------|--|---------------|----------------------|---------------|-----------------------------------|
| | Type 1 | | Type 2 | | Type 3 | | Type 4 | | Type 5 | | 2014 | | 2013 | | |
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | |
| Population Estimates - State Demographer | 75,344 | | 54,183 | | 82,924 | | 95,575 | | 76,647 | | 384,673 | | 384,363 | | 0.1% |
| Revenues | | | | | | | | | | | | | | | |
| Property Taxes | \$32,622,021 | 37.6% | \$21,176,574 | 31.2% | \$34,933,992 | 36.8% | \$40,216,563 | 36.5% | \$27,180,255 | 34.0% | \$156,129,405 | 35.5% | \$153,846,753 | 35.5% | 1.5% |
| Tax Increment Taxes | 2,101,469 | 2.4% | 1,468,910 | 2.2% | 2,146,128 | 2.3% | 1,306,780 | 1.2% | 574,660 | 0.7% | 7,597,947 | 1.7% | 8,029,772 | 1.9% | -5.4% |
| Franchise Taxes | 819,344 | 0.9% | 352,579 | 0.5% | 582,279 | 0.6% | 570,290 | 0.5% | 57,769 | 0.1% | 2,382,261 | 0.5% | 2,039,609 | 0.5% | 16.8% |
| Local Sales and Hotel/Motel Taxes | 17,335 | 0.0% | 291,515 | 0.4% | 25,611 | 0.0% | 127,674 | 0.1% | 6,932 | 0.0% | 469,067 | 0.1% | 357,283 | 0.1% | 31.3% |
| Gravel and Gambling Taxes | 5,506 | 0.0% | --- | --- | 12,556 | 0.0% | 35,234 | 0.0% | 38,759 | 0.0% | 92,055 | 0.0% | 86,772 | 0.0% | 6.1% |
| Special Assessments | 5,057,374 | 5.8% | 1,770,326 | 2.6% | 6,798,331 | 7.2% | 3,670,164 | 3.3% | 1,556,445 | 1.9% | 18,852,640 | 4.3% | 16,589,796 | 3.8% | 13.6% |
| Licenses and Permits | 2,044,373 | 2.4% | 860,114 | 1.3% | 1,258,138 | 1.3% | 1,225,739 | 1.1% | 957,242 | 1.2% | 6,345,606 | 1.4% | 5,742,007 | 1.3% | 10.5% |
| Intergovernmental Revenues | | | | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | | | | |
| Community Development Block Grants | \$448,796 | 0.5% | \$826,749 | 1.2% | \$810,699 | 0.9% | \$1,705,979 | 1.5% | \$1,654,078 | 2.1% | \$5,446,301 | 1.2% | \$6,163,942 | 1.4% | -11.6% |
| Other | 688,711 | 0.8% | 2,455,242 | 3.6% | 1,183,577 | 1.2% | 5,193,308 | 4.7% | 4,583,681 | 5.7% | 14,104,519 | 3.2% | 13,127,118 | 3.0% | 7.4% |
| State Grants | | | | | | | | | | | | | | | |
| Local Government Aid | 19,182,330 | 22.1% | 13,879,521 | 20.5% | 22,153,237 | 23.4% | 24,121,019 | 21.9% | 15,257,876 | 19.1% | 94,593,983 | 21.5% | 84,937,243 | 19.6% | 11.4% |
| Market Value Credit | 11,997 | 0.0% | 9,870 | 0.0% | 17,557 | 0.0% | 32,937 | 0.0% | 67,957 | 0.1% | 140,318 | 0.0% | 134,278 | 0.0% | 4.5% |
| Taconite Aids | 1,191,282 | 1.4% | 2,650,835 | 3.9% | 618,007 | 0.7% | 767,329 | 0.7% | 169,242 | 0.2% | 5,396,695 | 1.2% | 6,897,386 | 1.6% | -21.8% |
| Highways | 56,365 | 0.1% | 115,027 | 0.2% | 385,805 | 0.4% | 140,380 | 0.1% | 216 | 0.0% | 697,793 | 0.2% | 2,202,639 | 0.5% | -68.3% |
| Other | 2,604,071 | 3.0% | 6,828,611 | 10.1% | 4,166,002 | 4.4% | 5,510,066 | 5.0% | 6,576,656 | 8.2% | 25,685,406 | 5.8% | 32,766,647 | 7.6% | -21.6% |
| County Grants | 389,923 | 0.4% | 1,015,915 | 1.5% | 509,598 | 0.5% | 565,287 | 0.5% | 1,984,261 | 2.5% | 4,464,984 | 1.0% | 7,440,029 | 1.7% | -40.0% |
| Local Unit Grants | 2,758,414 | 3.2% | 1,535,319 | 2.3% | 1,151,407 | 1.2% | 1,733,148 | 1.6% | 779,850 | 1.0% | 7,958,138 | 1.8% | 5,465,330 | 1.3% | 45.6% |
| Total Intergovernmental Revenues | \$27,331,889 | 31.5% | \$29,317,089 | 43.3% | \$30,995,889 | 32.7% | \$39,769,453 | 36.1% | \$31,073,817 | 38.8% | \$158,488,137 | 36.1% | \$159,134,612 | 36.7% | -0.4% |
| Charges for Services | | | | | | | | | | | | | | | |
| General Government | \$865,568 | 1.0% | \$425,099 | 0.6% | \$565,964 | 0.6% | \$510,480 | 0.5% | \$361,341 | 0.5% | \$2,728,452 | 0.6% | \$2,298,760 | 0.5% | 18.7% |
| Public Safety | 3,416,502 | 3.9% | 3,160,563 | 4.7% | 4,614,572 | 4.9% | 7,074,714 | 6.4% | 5,632,522 | 7.0% | 23,898,873 | 5.4% | 23,687,938 | 5.5% | 0.9% |
| Streets and Highways | 438,469 | 0.5% | 104,029 | 0.2% | 253,080 | 0.3% | 539,223 | 0.5% | 264,118 | 0.3% | 1,598,919 | 0.4% | 1,262,716 | 0.3% | 26.6% |
| Sanitation | 757,750 | 0.9% | 631,042 | 0.9% | 469,548 | 0.5% | 553,618 | 0.5% | 860,684 | 1.1% | 3,272,642 | 0.7% | 3,272,237 | 0.8% | 0.0% |
| Libraries | 60,572 | 0.1% | 43,702 | 0.1% | 63,825 | 0.1% | 61,507 | 0.1% | 11,300 | 0.0% | 240,906 | 0.1% | 220,673 | 0.1% | 9.2% |
| Parks and Recreation | 1,840,709 | 2.1% | 1,272,700 | 1.9% | 1,990,675 | 2.1% | 1,361,135 | 1.2% | 803,089 | 1.0% | 7,268,308 | 1.7% | 7,652,501 | 1.8% | -5.0% |
| Airports | 331,745 | 0.4% | 903,316 | 1.3% | 42,026 | 0.0% | 279,756 | 0.3% | 125,603 | 0.2% | 1,682,446 | 0.4% | 1,788,513 | 0.4% | -5.9% |
| Transit | 1,175 | 0.0% | 12,553 | 0.0% | 1,320 | 0.0% | 1,965 | 0.0% | --- | --- | 17,013 | 0.0% | 19,533 | 0.0% | -12.9% |
| Cemetery | 103,407 | 0.1% | 44,592 | 0.1% | 47,429 | 0.0% | 72,088 | 0.1% | 62,479 | 0.1% | 329,995 | 0.1% | 448,509 | 0.1% | -26.4% |
| All Other | 1,912,553 | 2.2% | 988,209 | 1.5% | 721,403 | 0.8% | 3,694,039 | 3.4% | 1,123,583 | 1.4% | 8,439,787 | 1.9% | 6,958,097 | 1.6% | 21.3% |
| Total Charges for Services | \$9,728,450 | 11.2% | \$7,585,805 | 11.2% | \$8,769,842 | 9.2% | \$14,148,525 | 12.8% | \$9,244,719 | 11.6% | \$49,477,341 | 11.3% | \$47,609,477 | 11.0% | 3.9% |
| Fines and Forfeits | \$557,072 | 0.6% | \$259,766 | 0.4% | \$356,229 | 0.4% | \$350,345 | 0.3% | \$107,089 | 0.1% | \$1,630,501 | 0.4% | \$1,793,555 | 0.4% | -9.1% |
| Interest Earnings** | 1,026,715 | 1.2% | 590,952 | 0.9% | 644,297 | 0.7% | 704,302 | 0.6% | 398,320 | 0.5% | 3,364,586 | 0.8% | 2,658,205 | 0.6% | 26.6% |
| All Other Revenues | 5,463,777 | 6.3% | 4,106,303 | 6.1% | 8,336,601 | 8.8% | 7,987,745 | 7.3% | 8,837,791 | 11.0% | 34,732,217 | 7.9% | 35,930,296 | 8.3% | -3.3% |
| Total Revenues | \$86,775,325 | 100.0% | \$67,779,933 | 100.0% | \$94,859,893 | 100.0% | \$110,112,814 | 100.0% | \$80,033,798 | 100.0% | \$439,561,763 | 100.0% | \$433,818,137 | 100.0% | 1.3% |
| Other Financing Sources | | | | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | | | | |
| Bonds Issued | \$27,377,404 | | \$10,167,601 | | \$42,207,142 | | \$14,563,609 | | \$8,303,963 | | \$102,619,719 | | \$71,461,866 | | |
| Other Long-Term Debt Issued | 3,050,212 | | 943,806 | | 1,806,955 | | 3,048,398 | | 3,169,291 | | 12,018,662 | | 12,290,289 | | |
| Short-Term Debt Issued | --- | | --- | | 100,000 | | --- | | 660,050 | | 760,050 | | 241,200 | | |
| Total Borrowing | \$30,427,616 | | \$11,111,407 | | \$44,114,097 | | \$17,612,007 | | \$12,133,304 | | \$115,398,431 | | \$83,993,355 | | |
| Other Financing Sources | 731,655 | | 246,348 | | 452,601 | | 703,836 | | 497,243 | | 2,631,683 | | 3,304,439 | | |
| Transfers from Enterprise Funds | 5,157,107 | | 3,152,890 | | 5,262,898 | | 4,217,511 | | 3,001,054 | | 20,791,460 | | 20,809,600 | | |
| Transfers from Governmental Funds | 11,450,217 | | 4,688,554 | | 9,729,408 | | 8,761,192 | | 2,876,569 | | 37,505,940 | | 43,654,369 | | |
| Total Revenues and Other Financing Sources | \$134,541,920 | | \$86,979,132 | | \$154,418,897 | | \$141,407,360 | | \$98,541,968 | | \$615,889,277 | | \$585,579,900 | | |

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

**The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

Table 15
Summary of Governmental Fund Expenditures by Population Type
Cities Under 2,500 Population
For the Years Ended December 31, 2013 and 2014

| Expenditures | Population 2,000-2,500 | | Population 1,500-2,000 | | Population 1,000-1,500 | | Population 500-1,000 | | Population Under 500 | | Total Cities Under 2,500 Population | | | | Percent Increase (Decrease) | |
|--|---------------------------|---------------|---------------------------|---------------|---------------------------|---------------|-------------------------|---------------|-------------------------|---------------|--|---------------|----------------------|---------------|-----------------------------------|--|
| | Type 1 | | Type 2 | | Type 3 | | Type 4 | | Type 5 | | 2014 | | 2013 | | | |
| | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | Amount | %* | | |
| General Government | | | | | | | | | | | | | | | | |
| - Current Expenditures | \$13,898,646 | 12.8% | \$10,436,696 | 14.1% | \$15,773,425 | 13.2% | \$20,093,951 | 16.2% | \$18,723,548 | 21.4% | \$78,926,266 | 15.4% | \$75,565,393 | 15.0% | 4.4% | |
| - Capital Outlay | 2,035,386 | 1.9% | 463,272 | 0.6% | 899,776 | 0.8% | 1,035,334 | 0.8% | 1,145,073 | 1.3% | 5,578,841 | 1.1% | 6,464,228 | 1.3% | -13.7% | |
| Public Safety | | | | | | | | | | | | | | | | |
| Police | | | | | | | | | | | | | | | | |
| - Current Expenditures | 13,868,052 | 12.7% | 8,857,610 | 12.0% | 11,321,604 | 9.4% | 10,835,586 | 8.8% | 2,033,966 | 2.3% | 46,916,818 | 9.1% | 45,323,585 | 9.0% | 3.5% | |
| - Capital Outlay | 1,726,768 | 1.6% | 475,003 | 0.6% | 977,047 | 0.8% | 686,441 | 0.6% | 44,911 | 0.1% | 3,910,170 | 0.8% | 2,688,433 | 0.5% | 45.4% | |
| Ambulance | | | | | | | | | | | | | | | | |
| - Current Expenditures | 1,115,698 | 1.0% | 846,474 | 1.1% | 1,961,288 | 1.6% | 2,673,580 | 2.2% | 992,698 | 1.1% | 7,589,738 | 1.5% | 7,022,261 | 1.4% | 8.1% | |
| - Capital Outlay | 449,981 | 0.4% | 119,764 | 0.2% | 1,013,713 | 0.8% | 439,570 | 0.4% | 148,632 | 0.2% | 2,171,660 | 0.4% | 1,550,677 | 0.3% | 40.0% | |
| Fire | | | | | | | | | | | | | | | | |
| - Current Expenditures | 4,768,846 | 4.4% | 3,590,370 | 4.8% | 5,562,275 | 4.6% | 9,143,246 | 7.4% | 9,732,322 | 11.1% | 32,797,059 | 6.4% | 32,529,710 | 6.5% | 0.8% | |
| - Capital Outlay | 2,149,442 | 2.0% | 1,229,464 | 1.7% | 1,861,667 | 1.6% | 3,113,417 | 2.5% | 3,883,524 | 4.4% | 12,237,514 | 2.4% | 12,075,048 | 2.4% | 1.3% | |
| Other Protection | | | | | | | | | | | | | | | | |
| - Current Expenditures | 491,725 | 0.5% | 500,158 | 0.7% | 555,171 | 0.5% | 886,901 | 0.7% | 339,517 | 0.4% | 2,773,472 | 0.5% | 2,402,344 | 0.5% | 15.4% | |
| - Capital Outlay | 58,440 | 0.1% | 199,812 | 0.3% | 9,725 | 0.0% | 509,550 | 0.4% | 1,344,581 | 1.5% | 2,122,108 | 0.4% | 7,712,027 | 1.5% | -72.5% | |
| Streets and Highways | | | | | | | | | | | | | | | | |
| - Maintenance | 9,700,638 | 8.9% | 7,719,224 | 10.4% | 11,965,827 | 10.0% | 14,420,659 | 11.7% | 11,012,567 | 12.6% | 54,818,915 | 10.7% | 53,304,972 | 10.6% | 2.8% | |
| - Street Lighting | 616,126 | 0.6% | 618,201 | 0.8% | 1,022,097 | 0.9% | 1,514,070 | 1.2% | 1,605,890 | 1.8% | 5,376,384 | 1.0% | 5,541,583 | 1.1% | -3.0% | |
| - Construction | 10,210,714 | 9.4% | 11,555,514 | 15.6% | 22,434,224 | 18.7% | 12,468,613 | 10.1% | 2,590,848 | 3.0% | 59,259,913 | 11.5% | 42,993,469 | 8.5% | 37.8% | |
| - Other Capital Outlay | 2,228,448 | 2.0% | 1,829,649 | 2.5% | 2,966,775 | 2.5% | 3,588,848 | 2.9% | 1,488,956 | 1.7% | 12,102,676 | 2.4% | 10,017,339 | 2.0% | 20.8% | |
| Sanitation | | | | | | | | | | | | | | | | |
| - Current Expenditures | 789,667 | 0.7% | 683,100 | 0.9% | 519,581 | 0.4% | 873,888 | 0.7% | 1,297,897 | 1.5% | 4,164,133 | 0.8% | 4,108,429 | 0.8% | 1.4% | |
| - Capital Outlay | --- | --- | 68,769 | 0.1% | --- | --- | 86,021 | 0.1% | 15,603 | 0.0% | 152,393 | 0.0% | 284,223 | 0.1% | -46.4% | |
| Health | | | | | | | | | | | | | | | | |
| - Current Expenditures | --- | --- | 45,262 | 0.1% | 226,039 | 0.2% | 790,253 | 0.6% | 44,288 | 0.1% | 1,105,842 | 0.2% | 734,745 | 0.1% | 50.5% | |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 358,694 | 0.1% | -100.0% | |
| Culture and Recreation | | | | | | | | | | | | | | | | |
| Libraries | | | | | | | | | | | | | | | | |
| - Current Expenditures | 1,833,944 | 1.7% | 1,494,223 | 2.0% | 2,163,906 | 1.8% | 1,417,231 | 1.1% | 275,854 | 0.3% | 7,185,158 | 1.4% | 6,921,864 | 1.4% | 3.8% | |
| - Capital Outlay | 727,590 | 0.7% | 111,440 | 0.2% | 162,270 | 0.1% | 40,741 | 0.0% | 35,529 | 0.0% | 1,077,570 | 0.2% | 631,107 | 0.1% | 70.7% | |
| Parks and Recreation | | | | | | | | | | | | | | | | |
| - Current Expenditures | 5,273,994 | 4.8% | 4,492,267 | 6.1% | 5,495,705 | 4.6% | 5,669,297 | 4.6% | 3,381,075 | 3.9% | 24,312,338 | 4.7% | 25,330,658 | 5.0% | -4.0% | |
| - Capital Outlay | 1,664,299 | 1.5% | 2,082,589 | 2.8% | 2,218,655 | 1.9% | 1,590,128 | 1.3% | 1,118,792 | 1.3% | 8,674,463 | 1.7% | 5,736,701 | 1.1% | 51.2% | |
| Housing | | | | | | | | | | | | | | | | |
| - Current Expenditures | 71,266 | 0.1% | 524,230 | 0.7% | 354,643 | 0.3% | 1,881,769 | 1.5% | 1,223,223 | 1.4% | 4,055,131 | 0.8% | 4,109,008 | 0.8% | -1.3% | |
| - Capital Outlay | --- | --- | 69,124 | 0.1% | 22,656 | 0.0% | 38,714 | 0.0% | 144,611 | 0.0% | 144,611 | 0.0% | 121,289 | 0.0% | 19.2% | |
| Economic Development | | | | | | | | | | | | | | | | |
| - Current Expenditures | 4,670,246 | 4.3% | 3,708,265 | 5.0% | 4,932,499 | 4.1% | 4,986,360 | 4.0% | 2,990,104 | 3.4% | 21,287,474 | 4.1% | 21,509,296 | 4.3% | -1.0% | |
| - Capital Outlay | 4,686,224 | 4.3% | 787,046 | 1.1% | 4,015,549 | 3.3% | 1,105,236 | 0.9% | 603,343 | 0.7% | 11,197,398 | 2.2% | 7,617,484 | 1.5% | 47.0% | |
| Airport | | | | | | | | | | | | | | | | |
| - Current Expenditures | 834,388 | 0.8% | 945,927 | 1.3% | 281,762 | 0.2% | 472,505 | 0.4% | 207,383 | 0.2% | 2,741,965 | 0.5% | 2,386,771 | 0.5% | 14.9% | |
| - Capital Outlay | 223,887 | 0.2% | 1,075,786 | 1.5% | 437,692 | 0.4% | 388,923 | 0.3% | 340,404 | 0.4% | 2,466,692 | 0.5% | 2,619,751 | 0.5% | -5.8% | |
| Unallocated Pension Costs | 62,270 | 0.1% | 948 | 0.0% | 83,052 | 0.1% | 8,083 | 0.0% | 39,649 | 0.0% | 194,002 | 0.0% | 146,021 | 0.0% | 32.9% | |
| Unallocated Insurance Costs | 96,766 | 0.1% | 452,294 | 0.6% | 406,112 | 0.3% | 558,187 | 0.5% | 570,391 | 0.7% | 2,083,750 | 0.4% | 2,061,063 | 0.4% | 1.1% | |
| All Other Expenditures | | | | | | | | | | | | | | | | |
| - Current Expenditures | 870,282 | 0.8% | 843,549 | 1.1% | 933,144 | 0.8% | 860,639 | 0.7% | 783,924 | 0.9% | 4,291,538 | 0.8% | 5,590,466 | 1.1% | -23.2% | |
| - Capital Outlay | 34,225 | 0.0% | 142,181 | 0.2% | 185,432 | 0.2% | 56,295 | 0.0% | 822,379 | 0.9% | 1,240,512 | 0.2% | 1,994,903 | 0.4% | -37.8% | |
| Capital Outlay for Enterprise Funds | 475,716 | 0.4% | 70,302 | 0.1% | 296,522 | 0.2% | 4,382,781 | 3.5% | 6,912,732 | 7.9% | 12,138,053 | 2.4% | 15,190,977 | 3.0% | -20.1% | |
| Debt Service | | | | | | | | | | | | | | | | |
| - Principal Payment on Bonds | 16,953,648 | 15.6% | 4,821,358 | 6.5% | 11,536,301 | 9.6% | 9,643,512 | 7.8% | 7,889,972 | 9.0% | 50,844,791 | 9.9% | 62,030,997 | 12.3% | -18.0% | |
| - Other Long-Term and Short-Term | 1,492,774 | 1.4% | 873,405 | 1.2% | 2,309,976 | 1.9% | 2,649,310 | 2.1% | 2,157,393 | 2.5% | 9,482,858 | 1.8% | 10,384,418 | 2.1% | -8.7% | |
| - Interest and Fiscal Charges | 4,874,067 | 4.5% | 2,339,171 | 3.2% | 5,005,104 | 4.2% | 4,825,917 | 3.9% | 1,662,096 | 1.9% | 18,706,355 | 3.6% | 19,206,740 | 3.8% | -2.6% | |
| <i>Total Current Expenditures</i> | <i>\$58,962,554</i> | <i>54.1%</i> | <i>\$45,758,798</i> | <i>61.8%</i> | <i>\$63,558,130</i> | <i>53.0%</i> | <i>\$77,086,205</i> | <i>62.3%</i> | <i>\$55,254,296</i> | <i>63.2%</i> | <i>\$300,619,983</i> | <i>58.5%</i> | <i>\$294,588,169</i> | <i>58.4%</i> | <i>2.0%</i> | |
| <i>Total Capital Outlay</i> | <i>26,671,120</i> | <i>24.5%</i> | <i>20,279,715</i> | <i>27.4%</i> | <i>37,501,703</i> | <i>31.3%</i> | <i>29,512,612</i> | <i>23.9%</i> | <i>20,509,424</i> | <i>23.4%</i> | <i>134,474,574</i> | <i>26.2%</i> | <i>118,056,350</i> | <i>23.4%</i> | <i>13.9%</i> | |
| <i>Total Debt Service</i> | <i>23,320,489</i> | <i>21.4%</i> | <i>8,033,934</i> | <i>10.8%</i> | <i>18,851,381</i> | <i>15.7%</i> | <i>17,118,739</i> | <i>13.8%</i> | <i>11,709,461</i> | <i>13.4%</i> | <i>79,034,004</i> | <i>15.4%</i> | <i>91,622,155</i> | <i>18.2%</i> | <i>-13.7%</i> | |
| Total Expenditures | \$108,954,163 | 100.0% | \$74,072,447 | 100.0% | \$119,911,214 | 100.0% | \$123,717,556 | 100.0% | \$87,473,181 | 100.0% | \$514,128,561 | 100.0% | \$504,266,674 | 100.0% | 2.0% | |
| Other Financing Uses | | | | | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | \$850,000 | | \$--- | | \$485,000 | | \$1,815,000 | | \$1,346,775 | | \$4,496,775 | | \$6,914,100 | | | |
| Other Financing Uses | 47,650 | | --- | | 936,044 | | 1,729,000 | | 115,467 | | 2,828,161 | | 1,036,772 | | | |
| Transfers to Enterprise Funds | 288,568 | | 754,408 | | 2,288,966 | | 2,935,706 | | 1,870,637 | | 8,138,285 | | 10,444,370 | | | |
| Transfers to Governmental Funds | 11,450,217 | | 4,688,554 | | 9,729,408 | | 8,761,192 | | 2,925,198 | | 37,554,569 | | 43,654,369 | | | |
| Total Expenditures & Other Financing Uses | \$121,590,598 | | \$79,515,409 | | \$133,350,632 | | \$138,958,454 | | \$93,731,258 | | \$567,146,351 | | \$566,316,285 | | | |

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

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | 406,090 | 56,003 | 8,337 | 3,210 | 2,199,894 | 19,950 | 2,223,054 | 311,106 | 5,870 | 54,550 | 143,026 | 3,208,036 | --- | --- | 253,300 | 37,298 | 3,498,634 |
| Adams | 245,616 | 19,699 | 782 | 75,000 | 330,960 | --- | 405,960 | 111,763 | 809 | 4,090 | 10,043 | 798,762 | --- | 31 | 3,370 | 7,068 | 809,231 |
| Adrian | 496,159 | 71,490 | 10,783 | --- | 437,687 | --- | 437,687 | 144,921 | 1,241 | 13,137 | 83,167 | 1,258,585 | 600,000 | --- | 339,774 | 1,040,776 | 3,239,135 |
| Afton | 1,693,480 | --- | 107,878 | --- | 51,118 | 13,104 | 64,222 | 10,905 | 10,359 | 262 | 3,233 | 1,890,339 | --- | --- | --- | 713,381 | 2,603,720 |
| Aitkin | 1,032,604 | 11,240 | 91,615 | 141,553 | 890,856 | 770,214 | 1,802,623 | 226,097 | 10,891 | 36,523 | 503,605 | 3,715,198 | 1,152,514 | --- | 59,500 | 578,518 | 5,505,730 |
| Akeley | 196,527 | 29,599 | 445 | --- | 84,514 | --- | 84,514 | 81,323 | 5,066 | 267 | 24,554 | 422,295 | --- | --- | 5,250 | 21,750 | 449,295 |
| Albany | 1,010,586 | 267,204 | 57,446 | 38,297 | 740,627 | 27,083 | 806,007 | 92,438 | 20,099 | 20,554 | 191,927 | 2,466,261 | 835,000 | 15,000 | 508,104 | 1,147,221 | 4,971,586 |
| Albert Lea | 7,635,725 | 1,562,614 | 312,958 | 98,254 | 6,152,822 | 618,860 | 6,869,936 | 937,501 | 112,942 | 764,369 | 222,299 | 18,418,344 | 4,840,000 | 210,555 | 1,870,820 | 11,211,407 | 36,551,126 |
| Alberta | 62,438 | --- | 1,815 | --- | 28,441 | --- | 28,441 | 12,661 | --- | 25 | 3,157 | 108,537 | --- | --- | --- | --- | 108,537 |
| Albertville | 3,302,350 | 384,727 | 167,584 | --- | 159,667 | 50,000 | 209,667 | 857,837 | --- | 282,344 | 214,302 | 5,418,811 | 528,062 | --- | --- | 868,993 | 6,815,866 |
| Alden | 196,083 | 19,478 | 2,184 | 18,106 | 190,188 | --- | 208,294 | 54,719 | 513 | 1,843 | 12,217 | 495,331 | 56,742 | 251 | --- | 1,093 | 553,417 |
| Aldrich | 8,140 | --- | 1,975 | --- | 7,012 | --- | 7,012 | 151 | --- | 46 | 331 | 17,655 | --- | 7,627 | --- | --- | 25,282 |
| Alexandria | 7,286,057 | 1,090,580 | 522,241 | 1,054,268 | 6,372,569 | 1,071,437 | 8,498,274 | 1,772,217 | 133,690 | 476,049 | 327,120 | 20,106,228 | 5,830,233 | 65,400 | 200,000 | 1,257,952 | 27,459,813 |
| Alpha | 51,063 | --- | --- | --- | 48,503 | --- | 48,503 | 19,688 | --- | 156 | 28,563 | 147,973 | --- | 11,225 | --- | 10,050 | 169,248 |
| Altura | 102,231 | --- | 7,171 | --- | 81,076 | --- | 81,076 | 82,163 | --- | 3,500 | 79,699 | 355,840 | --- | --- | --- | 22,795 | 378,635 |
| Alvarado | 49,542 | 40,755 | 2,015 | 213,461 | 85,872 | 3,271 | 302,604 | 4,200 | 193 | 124 | 70,074 | 469,507 | --- | --- | 58,463 | --- | 527,970 |
| Amboy | 246,716 | --- | 931 | 20,078 | 206,650 | 600 | 227,328 | 46,272 | --- | 3,536 | 50,496 | 575,279 | --- | --- | --- | 160,151 | 735,430 |
| Andover | 11,272,034 | 733,425 | 364,430 | --- | 3,305,465 | 159,520 | 3,464,985 | 3,255,299 | 94,375 | 735,325 | 532,540 | 20,452,413 | 1,599,278 | 922,408 | 596,930 | 637,905 | 24,208,934 |
| Annandale | 1,457,679 | 137,006 | 59,143 | --- | 521,845 | --- | 521,845 | 460,771 | 12,914 | 19,767 | 218,958 | 2,888,083 | --- | 12,656 | 310,294 | 1,324,088 | 4,535,121 |
| Anoka | 10,058,547 | 406,265 | 467,613 | 872,846 | 3,156,401 | 400,000 | 4,429,247 | 1,761,917 | 143,307 | 418,035 | 500,652 | 18,185,583 | 6,383,638 | 365,539 | 2,285,000 | 3,416,000 | 30,635,760 |
| Apple Valley | 24,851,220 | 5,457,959 | 1,644,338 | 184,043 | 3,275,542 | --- | 3,459,585 | 4,575,523 | 236,943 | 1,461,765 | 833,400 | 42,520,733 | 705,505 | 168,234 | 2,181,688 | 7,618,905 | 53,195,065 |
| Appleton | 1,357,610 | 73,451 | 12,954 | 68,970 | 934,840 | --- | 1,003,810 | 313,959 | 2,736 | 8,804 | 473,591 | 3,246,915 | 1,965,000 | 80,073 | --- | 76,001 | 5,367,989 |
| Arco | 50,577 | --- | 1,664 | --- | 24,655 | --- | 24,655 | 2,780 | --- | 478 | 16,278 | 96,432 | --- | 1,500 | --- | --- | 97,932 |
| Arden Hills | 3,908,194 | 304,315 | 327,727 | --- | 1,408,240 | --- | 1,408,240 | 510,368 | 29,569 | 433,402 | 60,446 | 6,982,261 | --- | --- | 230,765 | 544,992 | 7,758,018 |
| Argyle | 116,736 | 121,398 | 1,667 | 12,854 | 464,536 | 5,070 | 482,460 | 133,368 | 872 | 1,285 | 96,045 | 953,831 | --- | --- | --- | --- | 953,831 |
| Arlington | 782,743 | 46,870 | 37,065 | 231,762 | 796,491 | --- | 1,028,253 | 723,061 | 8,633 | 18,914 | 230,483 | 2,876,022 | 2,897,000 | 1,334 | 21,609 | 461,681 | 6,257,646 |
| Ashby | 221,393 | 23,275 | 2,015 | 199,500 | 125,795 | 3,500 | 328,795 | 203,878 | 452 | 1,281 | 25,932 | 807,021 | --- | --- | 42,000 | 5,918 | 854,939 |
| Askov | 102,983 | --- | 4,502 | --- | 90,913 | --- | 90,913 | 20,679 | --- | 758 | 11,086 | 230,921 | --- | --- | 1,350 | --- | 232,271 |
| Atwater | 393,829 | 32,399 | 13,128 | 46,595 | 322,654 | --- | 369,249 | 101,682 | 3,251 | 7,074 | 46,006 | 966,618 | --- | 3,200 | 56,500 | --- | 1,026,318 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Audubon | 218,051 | 74,128 | 976 | --- | 149,933 | --- | 149,933 | 369,853 | 2,221 | 1,219 | 61,895 | 878,276 | --- | 33,414 | 59,536 | --- | 971,226 |
| Aurora | 883,018 | 170 | 7,713 | --- | 1,217,062 | 350,000 | 1,567,062 | 173,700 | 11,524 | 12,226 | 106,691 | 2,762,104 | 350,000 | 44,267 | --- | 5,149 | 3,161,520 |
| Austin | 6,825,763 | 808,726 | 455,857 | 4,550,375 | 13,233,554 | 336,768 | 18,120,697 | 843,245 | 257,104 | 861,399 | 727,177 | 28,899,968 | --- | --- | 1,648,106 | 883,050 | 31,431,124 |
| Avoca | 43,399 | 181 | 25 | --- | 27,195 | --- | 27,195 | 81 | --- | 57 | 1,027 | 71,965 | --- | 10,255 | 24,200 | 4,555 | 110,975 |
| Avon | 1,063,796 | 39,219 | 30,602 | --- | 337,510 | 1,000 | 338,510 | 184,930 | 19,613 | 60,887 | 217,239 | 1,954,796 | 2,559,470 | 15,495 | --- | 250,000 | 4,779,761 |
| Babbitt | 895,941 | --- | 4,625 | 56,000 | 1,149,111 | 520,111 | 1,725,222 | 393,088 | 12,359 | 29,058 | 131,577 | 3,191,870 | --- | 54,354 | 1,500 | 294,663 | 3,542,387 |
| Backus | 139,645 | --- | 2,140 | 3,000 | 37,130 | 565 | 40,695 | 93,467 | 2,606 | 3,990 | 38,046 | 320,589 | --- | --- | --- | --- | 320,589 |
| Badger | 105,673 | --- | 2,769 | 144,377 | 120,351 | --- | 264,728 | 37,980 | --- | 1,311 | 81,315 | 493,776 | 257,000 | --- | --- | --- | 750,776 |
| Bagley | 643,050 | 145,185 | 9,071 | --- | 911,441 | --- | 911,441 | 121,215 | 5,852 | 16,627 | 142,174 | 1,994,615 | 135,000 | --- | 45,574 | 4,036 | 2,179,225 |
| Balaton | 286,737 | --- | 1,462 | --- | 268,259 | --- | 268,259 | 378,490 | 1,218 | 8,781 | 56,404 | 1,001,351 | --- | 24,931 | 30,001 | 25,000 | 1,081,283 |
| Barnesville | 696,924 | 264,167 | 31,072 | --- | 833,090 | 8,765 | 841,855 | 241,015 | 7,362 | 30,384 | 265,813 | 2,378,592 | 42,564 | 42,000 | 730,250 | 22,700 | 3,216,106 |
| Barnum | 178,875 | --- | 6,295 | --- | 207,406 | --- | 207,406 | 65,081 | --- | 587 | 11,206 | 469,450 | --- | --- | 13,388 | 11,319 | 494,157 |
| Barrett | 222,920 | --- | 1,988 | --- | 87,818 | --- | 87,818 | 88,871 | 780 | 339 | 23,972 | 426,688 | --- | --- | --- | 15,915 | 442,603 |
| Barry | 8,279 | --- | --- | --- | 2,556 | --- | 2,556 | --- | --- | 3 | 287 | 11,125 | --- | --- | --- | --- | 11,125 |
| Battle Lake | 588,522 | 4,680 | 9,718 | --- | 117,294 | 1,688 | 118,982 | 12,860 | 4,281 | 5,287 | 121,977 | 866,307 | --- | --- | 129,441 | 91,000 | 1,086,748 |
| Baudette | 294,825 | --- | 4,977 | --- | 393,358 | --- | 393,358 | 23,404 | 4,131 | 3,349 | 68,152 | 792,196 | 31,500 | --- | 290,000 | --- | 1,113,696 |
| Baxter | 8,535,658 | 985,975 | 260,918 | 94,217 | 763,954 | 21,700 | 879,871 | 988,771 | 86,308 | 323,986 | 77,840 | 12,139,327 | 1,940,988 | 8,529 | 640,100 | 1,810,493 | 16,539,437 |
| Bayport | 1,156,174 | 19,635 | 121,558 | --- | 624,248 | 4,373 | 628,621 | 482,357 | 86,430 | 524,765 | 485,800 | 3,505,340 | --- | 16,500 | 32,950 | 679,025 | 4,233,815 |
| Beardsley | 40,912 | 482 | 1,910 | 718 | 87,054 | --- | 87,772 | 21,288 | 580 | 684 | 4,375 | 158,003 | --- | --- | --- | 18,729 | 176,732 |
| Beaver Bay | 302,688 | 91 | 6,393 | --- | 21,349 | 10,000 | 31,349 | 27,019 | --- | 523 | 5,329 | 373,392 | --- | --- | --- | --- | 373,392 |
| Beaver Creek | 125,858 | --- | 759 | 40,862 | 65,101 | --- | 105,963 | 21,713 | 480 | 433 | 10,300 | 265,506 | 109,825 | --- | 35,000 | 22,726 | 433,057 |
| Becker | 3,793,899 | 163,529 | 135,964 | --- | 311,530 | --- | 311,530 | 690,376 | 14,665 | 276,276 | 156,891 | 5,543,130 | --- | 5,896 | --- | 691,300 | 6,240,326 |
| Bejou | 10,964 | --- | 3,545 | --- | 19,921 | --- | 19,921 | --- | --- | 60 | 399 | 34,889 | --- | --- | --- | --- | 34,889 |
| Belgrade | 295,067 | 27,135 | 4,865 | --- | 249,730 | --- | 249,730 | 127,000 | 819 | 2,393 | 174,075 | 881,084 | 287,000 | 35,000 | 16,237 | 32,973 | 1,252,294 |
| Belle Plaine | 4,666,932 | 487,509 | 102,176 | 26,174 | 549,434 | --- | 575,608 | 429,370 | 32,000 | 83,491 | 93,069 | 6,470,155 | 1,430,000 | --- | 28,630 | 624,550 | 8,553,335 |
| Bellechester | 35,158 | --- | 2,878 | --- | 21,312 | --- | 21,312 | 17,578 | 167 | 1,465 | 3,225 | 81,783 | --- | --- | --- | 31,000 | 112,783 |
| Bellingham | 35,619 | --- | 945 | --- | 75,658 | --- | 75,658 | 36,294 | --- | 3,108 | 145,333 | 296,957 | --- | 2,000 | 16,628 | --- | 315,585 |
| Beltrami | 17,148 | --- | --- | 2,300 | 31,239 | --- | 33,539 | 12,409 | --- | 1,296 | 12,648 | 77,040 | --- | 3,500 | --- | --- | 80,540 |
| Belview | 103,486 | 4,686 | 2,785 | --- | 156,153 | --- | 156,153 | 17,050 | --- | 1,289 | 24,347 | 309,796 | --- | --- | --- | --- | 309,796 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Bemidji | 5,313,036 | 776,749 | 690,503 | 106,039 | 4,243,538 | 141,280 | 4,490,857 | 1,672,163 | 215,351 | 1,077,803 | 321,834 | 14,558,296 | 5,191,181 | 31,407 | 1,896,591 | 1,519,509 | 23,196,984 |
| Bena | 13,145 | --- | 1,525 | --- | 29,545 | --- | 29,545 | 7,371 | --- | 12 | 695 | 52,293 | --- | 3,500 | --- | --- | 55,793 |
| Benson | 1,501,293 | 4,597 | 33,761 | 195,720 | 1,329,454 | --- | 1,525,174 | 447,188 | 19,962 | 71,278 | 618,601 | 4,221,854 | 820,000 | 7,966 | 184,898 | 536,718 | 5,771,436 |
| Bertha | 80,219 | 1,100 | 1,195 | 63,569 | 162,932 | 36,566 | 263,067 | 46,216 | 802 | 809 | 23,519 | 416,927 | --- | --- | --- | 8,618 | 425,545 |
| Bethel | 268,697 | --- | 19,042 | --- | 69,825 | 18,397 | 88,222 | 6,287 | 2,733 | 632 | 37,035 | 422,648 | --- | --- | 86,545 | --- | 509,193 |
| Big Falls | 63,622 | --- | 187 | 1,140,753 | 81,750 | 12,972 | 1,235,475 | 38,893 | --- | 1,801 | 128,882 | 1,468,860 | 415,000 | 9,344 | 10,000 | 757 | 1,903,961 |
| Big Lake | 3,788,615 | 669,208 | 312,012 | 45,381 | 1,282,248 | 33,100 | 1,360,729 | 338,951 | 49,690 | 11,488 | 113,244 | 6,643,937 | 305,029 | 943 | 358,192 | 268,316 | 7,576,417 |
| Bigelow | 34,544 | 340 | 550 | 1,697 | 67,475 | --- | 69,172 | 42,646 | --- | 507 | 9,262 | 157,021 | --- | --- | --- | --- | 157,021 |
| Bigfork | 165,998 | --- | 1,875 | --- | 150,607 | 6,750 | 157,357 | 145,883 | 1,679 | 850 | 41,336 | 514,978 | --- | --- | 25,044 | 21,632 | 561,654 |
| Bingham Lake | 110,520 | --- | 1,570 | --- | 26,281 | --- | 26,281 | 3,006 | --- | 2,064 | 931 | 144,372 | --- | --- | 3,027 | --- | 147,399 |
| Birchwood | 331,035 | 23,619 | 17,764 | --- | 238 | 1,500 | 1,738 | 108 | 1,515 | 204 | 4,506 | 380,489 | --- | --- | --- | 40,739 | 421,228 |
| Bird Island | 378,020 | 15,486 | 16,880 | --- | 423,105 | --- | 423,105 | 36,469 | 3,897 | 13,371 | 74,787 | 962,015 | --- | --- | --- | 302,760 | 1,264,775 |
| Biscay | 17,949 | --- | 2,665 | --- | 8,250 | --- | 8,250 | --- | --- | 6 | 21,233 | 50,103 | --- | --- | --- | --- | 50,103 |
| Biwabik | 789,469 | --- | 24,241 | 210,000 | 406,786 | 400,000 | 1,016,786 | 71,798 | 2,486 | 2,161 | 494,175 | 2,401,116 | 340,000 | --- | 93,794 | 250,191 | 3,085,101 |
| Blackduck | 236,647 | 42,737 | 5,110 | 50,350 | 282,387 | 7,000 | 339,737 | 123,772 | 2,209 | 9,575 | 26,781 | 786,568 | 105,000 | 40,975 | 109,500 | 61,789 | 1,103,832 |
| Blaine | 20,770,115 | 1,481,674 | 1,953,174 | 67,676 | 2,905,936 | 508,799 | 3,482,411 | 5,698,545 | 287,657 | 1,305,228 | 623,547 | 35,602,351 | 6,001,530 | 108,944 | 643,380 | 1,972,546 | 44,328,751 |
| Blomkest | 44,524 | 450 | 64 | --- | 32,986 | 4,060 | 37,046 | 36,242 | 6 | 351 | 3,998 | 122,681 | --- | --- | --- | 7,168 | 129,849 |
| Blooming Prairie | 594,665 | 87,136 | 11,908 | --- | 825,212 | 6,079 | 831,291 | 111,209 | 3,206 | 8,754 | 32,275 | 1,680,444 | --- | --- | --- | 80,000 | 1,760,444 |
| Bloomington | 87,888,089 | 3,645,884 | 5,864,807 | 8,031,714 | 10,060,699 | 1,700,531 | 19,792,944 | 3,309,789 | 1,216,254 | 1,438,476 | 13,759,178 | 136,915,421 | 7,642,674 | --- | 181,637 | 4,394,060 | 149,133,792 |
| Blue Earth | 1,479,832 | 315,844 | 50,143 | 1,192,004 | 2,104,371 | 19,302 | 3,315,677 | 637,235 | 10,428 | 50,373 | 1,325,070 | 7,184,602 | 2,819,821 | 299,947 | 10,132 | 1,270,173 | 11,584,675 |
| Bluffton | 46,216 | --- | 2,125 | --- | 58,164 | --- | 58,164 | 5,690 | --- | 246 | 76,252 | 188,693 | --- | --- | --- | --- | 188,693 |
| Bock | 22,126 | --- | 6,410 | --- | 16,169 | --- | 16,169 | --- | 333 | 13 | 2,772 | 47,823 | --- | --- | --- | --- | 47,823 |
| Borup | 12,477 | --- | 1,110 | 900 | 26,662 | --- | 27,562 | 150 | --- | 51 | 12,668 | 54,018 | --- | --- | --- | --- | 54,018 |
| Bovey | 416,348 | 147,644 | 1,062 | --- | 294,790 | 1,250 | 296,040 | 53,219 | 3,754 | 961 | 62,639 | 981,667 | 185,000 | 4,049 | --- | --- | 1,170,716 |
| Bowlus | 51,460 | --- | 2,360 | 84,472 | 63,517 | 2,120 | 150,109 | 65,023 | 728 | 317 | 61,069 | 331,066 | --- | --- | --- | 18,300 | 349,366 |
| Boy River | 4,086 | --- | 1,600 | --- | 6,722 | --- | 6,722 | --- | --- | --- | 456 | 12,864 | --- | --- | --- | --- | 12,864 |
| Boyd | 83,246 | --- | 1,370 | --- | 77,104 | --- | 77,104 | 35,394 | 922 | 724 | 41,162 | 239,922 | --- | --- | --- | --- | 239,922 |
| Braham | 615,801 | 23,094 | 16,542 | 38,316 | 610,371 | 3,751 | 652,438 | 77,558 | 8,397 | 8,076 | 43,189 | 1,445,095 | --- | --- | 20,000 | 71,947 | 1,537,042 |
| Brainerd | 6,087,958 | 682,789 | 330,372 | 1,819,024 | 5,688,040 | 507,615 | 8,014,679 | 2,440,989 | 180,746 | 13,919 | 1,389,007 | 19,140,459 | 782,273 | 71,939 | --- | 1,173,279 | 21,167,950 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Brandon | 209,416 | 124,188 | 2,978 | --- | 100,610 | --- | 100,610 | 46,247 | --- | 3,142 | 110,056 | 596,637 | 670,000 | 20,000 | 69,877 | 26,058 | 1,382,572 |
| Breckenridge | 790,945 | 101,361 | 29,144 | 3,402 | 1,758,357 | 38,045 | 1,799,804 | 389,366 | 24,022 | 54,696 | 242,481 | 3,431,819 | --- | 36,438 | 225,000 | 1,059,360 | 4,752,617 |
| Breezy Point | 1,757,859 | 227,355 | 77,259 | --- | 65,863 | --- | 65,863 | 76,465 | 25,854 | 27,305 | 28,330 | 2,286,290 | --- | --- | 435,476 | 379,163 | 3,100,929 |
| Brewster | 167,677 | 43,366 | 2,250 | --- | 206,864 | --- | 206,864 | 116,464 | --- | 1,274 | 32,599 | 570,494 | --- | --- | --- | --- | 570,494 |
| Bricelyn | 147,418 | --- | 212 | --- | 142,401 | 2,097 | 144,498 | 38,321 | 253 | 9,402 | 26,917 | 367,021 | --- | --- | --- | --- | 367,021 |
| Brook Park | 15,077 | --- | 3,600 | --- | 30,802 | --- | 30,802 | 16,672 | --- | 45 | 2,173 | 68,369 | --- | --- | --- | --- | 68,369 |
| Brooklyn Center | 20,394,032 | 1,794,126 | 1,021,410 | 296,382 | 2,238,659 | 171,258 | 2,706,299 | 1,265,969 | 364,927 | 188,913 | 308,234 | 28,043,910 | --- | --- | 695,690 | 9,767,805 | 38,507,405 |
| Brooklyn Park | 40,063,039 | 2,519,680 | 2,933,551 | 3,038,769 | 4,623,364 | 1,125,196 | 8,787,329 | 4,976,621 | 454,523 | 4,680,342 | 6,064,380 | 70,479,465 | 9,689,382 | 1,758 | 1,197,666 | 7,021,645 | 88,389,916 |
| Brooks | 33,330 | --- | 242 | --- | 30,301 | --- | 30,301 | 20,615 | --- | 1,134 | 2,121 | 87,743 | --- | --- | --- | --- | 87,743 |
| Brookston | 21,662 | --- | --- | --- | 11,105 | --- | 11,105 | --- | --- | --- | --- | 32,767 | --- | --- | --- | --- | 32,767 |
| Brooten | 293,938 | 118,320 | 7,190 | --- | 197,394 | 61,307 | 258,701 | 45,693 | 2,259 | 2,234 | 56,108 | 784,443 | --- | --- | --- | 127,855 | 912,298 |
| Browerville | 171,913 | 51,648 | 9,243 | 2,000 | 255,230 | --- | 257,230 | 92,067 | 2,212 | 1,029 | 43,609 | 628,951 | 1,683,731 | --- | 116,941 | --- | 2,429,623 |
| Browns Valley | 216,197 | --- | 1,508 | --- | 378,899 | --- | 378,899 | 72,672 | 4,046 | 3,569 | 112,061 | 788,952 | --- | --- | 123,322 | 55,613 | 967,887 |
| Brownsdale | 232,119 | 40,254 | 3,084 | --- | 209,684 | 3,403 | 213,087 | 943 | --- | 257 | 51,969 | 541,713 | 100,000 | --- | 68,430 | --- | 710,143 |
| Brownsville | 116,401 | --- | 4,000 | --- | 78,268 | 500 | 78,768 | 85,047 | 189 | 212 | 32,633 | 317,250 | 200,000 | --- | --- | --- | 517,250 |
| Brownton | 392,822 | 50,954 | 7,430 | 44,734 | 293,427 | --- | 338,161 | 127,328 | 1,513 | 585 | 71,807 | 990,600 | --- | --- | 20,000 | 42,857 | 1,053,457 |
| Bruno | 18,380 | --- | 850 | --- | 22,451 | --- | 22,451 | 11,210 | --- | 209 | 6,679 | 59,779 | --- | --- | --- | --- | 59,779 |
| Buckman | 35,917 | --- | 3,718 | --- | 28,697 | 1,479 | 30,176 | 26,321 | --- | 852 | 8,010 | 104,994 | --- | --- | --- | --- | 104,994 |
| Buffalo | 5,313,265 | 256,816 | 260,329 | 961,905 | 2,304,535 | --- | 3,266,440 | 2,994,174 | 32,468 | 268,083 | 603,418 | 12,994,993 | 319,565 | 20,815 | 1,500,000 | 335,210 | 15,170,583 |
| Buffalo Lake | 383,056 | 253,171 | 9,578 | 2,480 | 248,228 | --- | 250,708 | 95,424 | 2,427 | 15,421 | 61,329 | 1,071,114 | 2,760,472 | --- | --- | 1,195,086 | 5,026,672 |
| Buhl | 164,049 | 16,614 | 6,884 | 207,000 | 656,944 | 390,160 | 1,254,104 | 125,064 | 2,198 | 2,299 | 36,937 | 1,608,149 | --- | 25,160 | --- | 74,964 | 1,708,273 |
| Burnsville | 30,666,311 | 1,813,996 | 1,953,776 | 233,640 | 3,524,742 | 1,018,140 | 4,776,522 | 7,182,010 | 417,275 | 3,260,938 | 282,502 | 50,353,330 | 2,819,933 | 153,027 | 1,326,466 | 4,420,008 | 59,072,764 |
| Burtrum | 19,405 | --- | 2,085 | --- | 31,758 | --- | 31,758 | 515 | 199 | 33 | 21,098 | 75,093 | --- | --- | --- | --- | 75,093 |
| Butterfield | 104,677 | 2,192 | 2,838 | 17,110 | 203,920 | --- | 221,030 | 60,442 | 166 | 872 | 4,185 | 396,402 | 12,500 | --- | --- | --- | 408,902 |
| Byron | 2,495,110 | 166,928 | 149,625 | 507,836 | 308,716 | 286,215 | 1,102,767 | 232,485 | 6,783 | 12,571 | 193,357 | 4,359,626 | 195,244 | --- | 44,038 | 416,196 | 5,015,104 |
| Caledonia | 807,315 | 11,959 | 15,079 | 57,992 | 1,073,466 | 22,056 | 1,153,514 | 393,884 | 24,212 | 11,136 | 104,830 | 2,521,929 | 165,120 | --- | 17,611 | 3,000 | 2,707,660 |
| Callaway | 41,078 | 937 | 52 | 343 | 55,517 | --- | 55,860 | 64,585 | 4,658 | 919 | 355,197 | 523,286 | 96,765 | --- | 584 | 96,699 | 717,334 |
| Calumet | 159,374 | --- | 2,275 | --- | 155,219 | 355,583 | 510,802 | 32,352 | 333 | 58 | 4,380 | 709,574 | --- | --- | 100,000 | 15,000 | 824,574 |
| Cambridge | 4,879,761 | 1,499,907 | 310,730 | 333,054 | 1,390,209 | 90,194 | 1,813,457 | 604,587 | 71,417 | 239,998 | 51,391 | 9,471,248 | 1,687,349 | 22,507 | 379,315 | 1,931,678 | 13,492,097 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Campbell | 23,988 | --- | 578 | --- | 61,717 | --- | 61,717 | 13,960 | --- | 644 | 4,837 | 105,724 | --- | --- | --- | 2,885 | 108,609 |
| Canby | 737,046 | 17,925 | 3,333 | 759,713 | 727,924 | 128,302 | 1,615,939 | 88,647 | 3,724 | 28,924 | 470,229 | 2,965,767 | 590,000 | --- | --- | 50,263 | 3,606,030 |
| Cannon Falls | 2,762,258 | 288,610 | 56,111 | 1,097 | 747,097 | 108,418 | 856,612 | 216,665 | 38,317 | 29,470 | 310,788 | 4,558,831 | --- | 41,550 | 157,700 | 802,412 | 5,560,493 |
| Canton | 114,604 | --- | 754 | --- | 99,092 | --- | 99,092 | 14,507 | 660 | 3,640 | 7,732 | 240,989 | --- | --- | --- | 845 | 241,834 |
| Carlos | 173,245 | 32,857 | 3,867 | --- | 94,350 | --- | 94,350 | 53,477 | 1,516 | 7,222 | 64,228 | 430,762 | --- | 3,615 | --- | --- | 434,377 |
| Carlton | 207,853 | --- | 12,506 | 216,707 | 294,454 | 24,861 | 536,022 | 98,212 | 4,123 | 2,869 | 44,831 | 906,416 | --- | --- | --- | 60,000 | 966,416 |
| Carver | 2,315,492 | 172,216 | 106,427 | 270,140 | 107,987 | 620,720 | 998,847 | 148,440 | 11,161 | 87,213 | 48,176 | 3,887,972 | --- | --- | 17,220 | 464,176 | 4,369,368 |
| Cass Lake | 335,803 | 392 | 11,873 | --- | 471,727 | 8,985 | 480,712 | 328,445 | 512 | 3,762 | 32,536 | 1,194,035 | --- | --- | --- | --- | 1,194,035 |
| Cedar Mills | 19,217 | --- | --- | --- | 6,378 | --- | 6,378 | --- | --- | 111 | --- | 25,706 | --- | --- | --- | --- | 25,706 |
| Center City | 224,894 | 9,318 | 2,729 | --- | 63,839 | --- | 63,839 | 123,667 | 545 | 531 | 77,825 | 503,348 | --- | --- | 13,304 | 14,749 | 531,401 |
| Centerville | 2,278,716 | 310,391 | 108,921 | 51,033 | 259,763 | --- | 310,796 | 13,035 | 23,043 | 33,080 | 25,254 | 3,103,236 | --- | 345,377 | --- | 223,000 | 3,671,613 |
| Ceylon | 48,213 | 2,390 | 1,540 | --- | 147,925 | 1,428 | 149,353 | 2,275 | 100 | 338 | 20,381 | 224,590 | --- | --- | 46,962 | --- | 271,552 |
| Champlin | 9,511,131 | 345,288 | 377,851 | 3,762 | 1,838,531 | --- | 1,842,293 | 2,840,238 | 259,552 | 1,070,880 | 262,923 | 16,510,156 | --- | 5,140 | 1,081,840 | 2,914,409 | 20,511,545 |
| Chandler | 98,178 | --- | --- | 3,481 | 79,327 | --- | 82,808 | 57,021 | --- | 3,105 | 15,899 | 257,011 | --- | 2,050 | 264,583 | 12,435 | 536,079 |
| Chanhassen | 10,988,104 | 854,966 | 1,264,263 | 17,908 | 2,352,209 | 182,945 | 2,553,062 | 1,215,748 | 100,516 | 183,602 | 229,295 | 17,389,556 | --- | 301,531 | 1,142,899 | 640,820 | 19,474,806 |
| Chaska | 14,386,746 | 2,867,959 | 995,263 | 118,734 | 2,006,932 | 442,442 | 2,568,108 | 3,645,811 | 128,966 | 356,609 | 262,186 | 25,211,648 | 6,102,245 | 6,164 | 1,084,600 | 5,537,833 | 37,942,490 |
| Chatfield | 1,452,851 | 135,344 | 20,424 | 36,650 | 1,347,643 | 145,553 | 1,529,846 | 317,380 | 13,093 | 110,095 | 244,574 | 3,823,607 | 1,751,786 | --- | 102,287 | 2,093,673 | 7,771,353 |
| Chickamaw Beach | 29,312 | --- | 502 | --- | 213 | --- | 213 | --- | --- | 17 | --- | 30,044 | --- | --- | --- | --- | 30,044 |
| Chisago City | 2,158,732 | 211,997 | 51,981 | --- | 563,696 | 1,605 | 565,301 | 278,583 | 2,000 | 68,021 | 550,921 | 3,887,536 | 1,385,000 | --- | 182,939 | 42,237 | 5,497,712 |
| Chisholm | 1,188,838 | 43,779 | 47,479 | 434,020 | 4,438,776 | 211,947 | 5,084,743 | 161,442 | 54,615 | 34,811 | 298,500 | 6,914,207 | --- | 7,563 | --- | --- | 6,921,770 |
| Chokio | 97,311 | 244 | 424 | --- | 142,642 | --- | 142,642 | 15,439 | 50 | 625 | 8,118 | 264,853 | --- | --- | --- | --- | 264,853 |
| Circle Pines | 2,888,753 | 242,802 | 65,295 | --- | 497,351 | 121,125 | 618,476 | 136,974 | 13,305 | 215,312 | 67,898 | 4,248,815 | 1,986,945 | --- | --- | 725,253 | 6,961,013 |
| Clara City | 681,339 | 155,567 | 13,306 | --- | 461,592 | --- | 461,592 | 70,015 | 12,487 | 32,214 | 235,332 | 1,661,852 | 6,703,157 | --- | 67,638 | 39,325 | 8,471,972 |
| Claremont | 361,776 | 2,192 | 4,040 | --- | 174,420 | --- | 174,420 | 28,952 | 864 | 5,965 | 17,516 | 595,725 | --- | --- | --- | 6,592 | 602,317 |
| Clarissa | 157,982 | --- | 350 | --- | 211,353 | --- | 211,353 | 25,976 | 426 | 971 | 19,477 | 416,535 | --- | --- | --- | 35,175 | 451,710 |
| Clarkfield | 401,267 | 7,693 | 1,634 | 736 | 391,810 | 47,406 | 439,952 | 60,487 | 7,748 | 3,445 | 28,689 | 950,915 | --- | --- | --- | --- | 950,915 |
| Clarks Grove | 112,143 | 7,332 | 5,851 | --- | 207,663 | --- | 207,663 | 49,737 | --- | 2,247 | 37,453 | 422,426 | --- | --- | --- | --- | 422,426 |
| Clear Lake | 329,966 | --- | 12,656 | --- | 75,586 | 182 | 75,768 | 212,330 | 2,281 | 133 | 20,092 | 653,226 | --- | --- | 33,985 | 17,274 | 704,485 |
| Clearbrook | 108,356 | 7,347 | 1,326 | --- | 189,790 | --- | 189,790 | 112,962 | 1,070 | 720 | 42,623 | 464,194 | 54,059 | 59,000 | 103,930 | --- | 681,183 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Clearwater | 1,227,973 | 59,222 | 33,071 | --- | 233,026 | --- | 233,026 | 128,213 | 5,758 | 26,854 | 59,975 | 1,774,092 | --- | --- | --- | 73,425 | 1,847,517 |
| Clements | 57,635 | --- | 1,100 | --- | 52,595 | --- | 52,595 | 19,101 | --- | 1,726 | 5,291 | 137,448 | 44,723 | --- | --- | --- | 182,171 |
| Cleveland | 238,796 | --- | 4,917 | --- | 178,774 | 16,505 | 195,279 | 45,095 | 5,911 | 1,879 | 64,613 | 556,490 | 269,750 | --- | --- | --- | 826,240 |
| Climax | 64,788 | --- | 625 | --- | 63,514 | --- | 63,514 | 9,894 | 2,062 | 263 | 17,745 | 158,891 | --- | 2,000 | 60 | 12,743 | 173,694 |
| Clinton | 51,376 | --- | 697 | --- | 162,466 | --- | 162,466 | 31,299 | --- | 418 | 5,351 | 251,607 | --- | --- | --- | --- | 251,607 |
| Clitherall | 10,293 | --- | 4,005 | --- | 20,093 | --- | 20,093 | --- | --- | 347 | 10,548 | 45,286 | --- | --- | --- | --- | 45,286 |
| Clontarf | 42,066 | --- | --- | --- | 24,284 | --- | 24,284 | 1,284 | 40 | --- | --- | 67,674 | --- | --- | --- | --- | 67,674 |
| Cloquet | 3,894,722 | 74,272 | 152,646 | 3,709 | 3,146,977 | 23,800 | 3,174,486 | 615,643 | 63,256 | 166,852 | 297,733 | 8,439,610 | --- | --- | 205,695 | 1,524,716 | 10,170,021 |
| Coates | 47,191 | --- | 2,150 | --- | 54 | --- | 54 | 9,206 | 3,553 | 1,044 | 206 | 63,404 | --- | --- | --- | --- | 63,404 |
| Cobden | 2,443 | --- | 2,015 | --- | 3,505 | --- | 3,505 | --- | --- | 7 | 3,505 | 11,475 | --- | --- | --- | --- | 11,475 |
| Cohasset | 2,061,550 | --- | 10,709 | --- | 481,188 | 24,125 | 505,313 | 128,897 | 5,937 | 78,621 | 16,216 | 2,807,243 | --- | --- | --- | 1,046,911 | 3,854,154 |
| Cokato | 1,075,637 | --- | 19,573 | --- | 600,253 | --- | 600,253 | 312,988 | 6,358 | 14,088 | 80,443 | 2,109,340 | 1,387,223 | --- | --- | 225,710 | 3,722,273 |
| Cold Spring | 1,158,872 | 606,212 | 97,392 | 31,884 | 765,123 | --- | 797,007 | 510,005 | 23,335 | 171,698 | 195,988 | 3,560,509 | 1,811,000 | 4,280 | 281,385 | 558,609 | 6,215,783 |
| Coleraine | 857,252 | 14,939 | 7,074 | 4,805 | 762,005 | 56,943 | 823,753 | 120,550 | 11,476 | 1,144 | 54,033 | 1,890,221 | 42,139 | --- | 25,000 | 183,057 | 2,140,417 |
| Cologne | 829,455 | 153,777 | 151,409 | --- | 235,733 | --- | 235,733 | 257,110 | 2,404 | 51,426 | 130,085 | 1,811,399 | --- | --- | --- | --- | 1,811,399 |
| Columbia Heights | 10,966,265 | 458,670 | 415,032 | 470,760 | 2,190,914 | 104,709 | 2,766,383 | 1,535,231 | 140,571 | 1,011,063 | 50,267 | 17,343,482 | --- | 66,236 | 396,426 | 9,302 | 17,815,446 |
| Columbus | 2,266,554 | 776,006 | 129,599 | --- | 47,843 | 36,345 | 84,188 | 34,161 | 31,411 | 14,339 | 136,836 | 3,473,094 | 396,000 | --- | --- | 3,308,630 | 7,177,724 |
| Comfrey | 178,215 | 11,379 | 3,155 | --- | 136,856 | --- | 136,856 | 104,855 | 1,123 | 9,540 | 206,144 | 651,267 | --- | --- | --- | 30,800 | 682,067 |
| Comstock | 15,540 | --- | --- | --- | 17,240 | 481 | 17,721 | --- | --- | --- | 389 | 33,650 | --- | --- | --- | --- | 33,650 |
| Conger | 61,510 | --- | --- | --- | 32,974 | 1,819 | 34,793 | 39,359 | --- | 1,446 | 2,393 | 139,501 | --- | --- | 3,600 | --- | 143,101 |
| Cook | 364,673 | --- | 6,515 | 1,098 | 198,789 | 220,499 | 420,386 | 256,278 | 2,177 | 5,773 | 95,530 | 1,151,332 | --- | --- | 165,789 | 289,183 | 1,606,304 |
| Coon Rapids | 28,435,956 | 2,222,150 | 1,753,373 | 366,307 | 5,104,612 | 511,984 | 5,982,903 | 3,415,052 | 287,596 | 2,922,053 | 1,005,642 | 46,024,725 | 4,169,274 | --- | 112,967 | 1,956,746 | 52,263,712 |
| Corcoran | 3,180,080 | 27,010 | 132,407 | 225,000 | 356,677 | 131,868 | 713,545 | 555,470 | 42,278 | 2,379 | 145,117 | 4,798,286 | 442,000 | 7,320 | 251,774 | 244,278 | 5,743,658 |
| Correll | 12,757 | --- | --- | --- | 8,426 | --- | 8,426 | 1,506 | --- | 13 | 537 | 23,239 | --- | --- | --- | --- | 23,239 |
| Cosmos | 245,609 | 51,605 | 4,214 | --- | 146,831 | --- | 146,831 | 48,132 | 217 | 2,614 | 69,526 | 568,748 | --- | --- | --- | 49,470 | 618,218 |
| Cottage Grove | 14,088,576 | 1,326,017 | 904,400 | 234,982 | 2,434,640 | 1,262,399 | 3,932,021 | 6,235,016 | 171,317 | 754,022 | 690,317 | 28,101,686 | 1,423,461 | 67,120 | 627,936 | 1,213,059 | 31,433,262 |
| Cottonwood | 581,097 | 47,736 | 8,700 | --- | 349,778 | --- | 349,778 | 146,607 | 1,898 | 17,298 | 167,036 | 1,320,150 | 1,068,000 | 48,069 | --- | 1,121,736 | 3,557,955 |
| Courtland | 184,040 | 80,674 | 5,907 | --- | 89,802 | --- | 89,802 | --- | --- | 3,843 | 7,165 | 371,431 | 250,000 | --- | 40,000 | 48,964 | 710,395 |
| Cromwell | 152,988 | --- | 261 | 2,500 | 46,181 | 590 | 49,271 | 121,766 | --- | 218 | 153,303 | 477,807 | --- | --- | 50,000 | --- | 527,807 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Crookston | 2,490,657 | 644,378 | 114,205 | 337,849 | 4,958,080 | 20,302 | 5,316,231 | 742,675 | 245,359 | 122,462 | 188,952 | 9,864,919 | --- | 6,289 | 265,609 | 270,264 | 10,407,081 |
| Crosby | 1,455,570 | 175,423 | 31,965 | --- | 1,149,768 | 43,768 | 1,193,536 | 733,034 | 12,145 | 159,193 | 376,327 | 4,137,193 | 908,900 | --- | 101,027 | 449,131 | 5,596,251 |
| Crosslake | 2,617,398 | 62,224 | 78,522 | --- | 81,399 | 30,500 | 111,899 | 358,124 | 25,607 | 5,953 | 191,969 | 3,451,696 | 12,497 | --- | 277,733 | 4,640 | 3,746,566 |
| Crystal | 9,621,688 | 2,873,099 | 924,967 | 34,423 | 2,838,786 | 65,990 | 2,939,199 | 1,718,581 | 405,546 | 341,200 | 102,679 | 18,926,959 | --- | 82,547 | 449,150 | 1,898,783 | 21,357,439 |
| Currie | 120,800 | 205 | 2,778 | --- | 87,773 | --- | 87,773 | 13,682 | 10 | 635 | 31,361 | 257,244 | --- | 5,205 | --- | 29,727 | 292,176 |
| Cuyuna | 145,405 | --- | 5,565 | 17,755 | 27,834 | 186,356 | 231,945 | 24,450 | 133 | 139 | 63,271 | 470,908 | --- | --- | --- | --- | 470,908 |
| Cyrus | 47,589 | --- | 1,380 | --- | 92,183 | --- | 92,183 | 24,773 | --- | 4,384 | 60,632 | 230,941 | --- | --- | --- | --- | 230,941 |
| Dakota | 109,300 | --- | 372 | --- | 60,899 | --- | 60,899 | 20,411 | --- | 2,007 | 6,867 | 199,856 | --- | --- | --- | 34,018 | 233,874 |
| Dalton | 54,462 | --- | 375 | --- | 70,844 | --- | 70,844 | 38,047 | --- | 173 | 126,395 | 290,296 | --- | 5,000 | --- | 61,124 | 356,420 |
| Danube | 176,190 | 12,394 | 2,556 | --- | 170,953 | --- | 170,953 | 119,140 | 4,649 | 4,365 | 31,800 | 522,047 | --- | --- | --- | 56,193 | 578,240 |
| Danvers | 35,734 | --- | 280 | --- | 18,929 | --- | 18,929 | 23,928 | 553 | 30 | 38,555 | 118,009 | --- | --- | --- | --- | 118,009 |
| Darfur | 38,854 | --- | 729 | 2,415 | 49,717 | --- | 52,132 | 12,724 | --- | 394 | 18,827 | 123,660 | --- | --- | --- | 10,436 | 134,096 |
| Darwin | 68,382 | 327 | 1,030 | --- | 47,235 | --- | 47,235 | 34,169 | 263 | 364 | 5,023 | 156,793 | --- | --- | --- | --- | 156,793 |
| Dassel | 592,324 | 20,121 | 8,423 | --- | 407,463 | --- | 407,463 | 136,951 | 2,154 | 11,838 | 666,316 | 1,845,590 | --- | --- | --- | 111,703 | 1,957,293 |
| Dawson | 1,029,587 | 31,153 | 2,015 | 67,339 | 624,381 | 8,645 | 700,365 | 129,420 | 12,164 | 19,955 | 114,509 | 2,039,168 | --- | 1,987 | --- | 168,401 | 2,209,556 |
| Dayton | 3,289,765 | 2,470,131 | 227,609 | 28,641 | 227,435 | --- | 256,076 | 503,235 | 51,056 | 228,543 | 663,286 | 7,689,701 | 10,065,667 | --- | 70,000 | 923,579 | 18,748,947 |
| De Graff | 16,286 | --- | 40 | --- | 27,697 | --- | 27,697 | 2,765 | 247 | 174 | 13,115 | 60,324 | --- | --- | 2,150 | --- | 62,474 |
| Deephaven | 2,067,894 | 778 | 302,517 | 328 | 179,387 | 9,912 | 189,627 | 503,626 | 122,835 | 31,856 | 16,665 | 3,235,798 | --- | 3,056 | 27,466 | --- | 3,266,320 |
| Deer Creek | 55,587 | 1,173 | 1,955 | --- | 78,949 | 5,562 | 84,511 | 22,293 | 360 | 3,347 | 173,927 | 343,153 | --- | --- | --- | 14,158 | 357,311 |
| Deer River | 557,534 | 22,104 | 11,563 | --- | 421,484 | --- | 421,484 | 231,059 | 9,622 | 496 | 93,349 | 1,347,211 | --- | 20,000 | --- | --- | 1,367,211 |
| Deerwood | 461,878 | 84,284 | 10,259 | 19,497 | 105,783 | 175,000 | 300,280 | 203,605 | 5,869 | 12,199 | 108,947 | 1,187,321 | 615,000 | --- | --- | 12,000 | 1,814,321 |
| Delano | 3,245,381 | 6,740 | 445,888 | 83,303 | 2,422,182 | 43,485 | 2,548,970 | 716,876 | 875 | 33,762 | 162,093 | 7,160,585 | 1,025,861 | --- | 256,000 | 1,434,548 | 9,876,994 |
| Delavan | 160,320 | 940 | 1,543 | --- | 62,513 | 1,308 | 63,821 | 23,269 | 387 | 871 | 5,675 | 256,826 | --- | --- | --- | --- | 256,826 |
| Delhi | 18,309 | 6,268 | 135 | --- | 25,415 | --- | 25,415 | 1,492 | --- | 16 | 1,270 | 52,905 | --- | --- | 1,000 | --- | 53,905 |
| Dellwood | 507,034 | --- | 66,774 | --- | 163 | 1,687 | 1,850 | 27,694 | 3,918 | 258 | 2,391 | 609,919 | --- | --- | --- | --- | 609,919 |
| Denham | 11,305 | --- | 1,700 | --- | 1,142 | --- | 1,142 | 2 | --- | --- | 132 | 14,281 | --- | --- | --- | --- | 14,281 |
| Dennison | 105,225 | 44,195 | 8,349 | --- | 10,714 | --- | 10,714 | 21,775 | 67 | 1,935 | 5,950 | 198,210 | --- | --- | --- | 140 | 198,350 |
| Dent | 52,060 | 5,205 | 10,568 | --- | 44,787 | --- | 44,787 | 75,771 | --- | 131 | 66,165 | 254,687 | --- | --- | 125,762 | 5,000 | 385,449 |
| Detroit Lakes | 5,259,464 | 1,471,395 | 110,135 | 191,208 | 2,232,041 | 9,235 | 2,432,484 | 1,652,765 | 71,300 | 162,983 | 327,912 | 11,488,438 | 2,525,000 | 58,329 | 1,165,047 | 2,432,863 | 17,669,677 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Dexter | 136,503 | 9,719 | 5,789 | --- | 82,145 | --- | 82,145 | 730 | --- | 115 | 26,372 | 261,373 | --- | --- | --- | --- | 261,373 |
| Dilworth | 1,127,465 | 1,420,116 | 120,651 | 6,149 | 1,100,050 | 23,508 | 1,129,707 | 170,136 | 25,268 | 35,523 | 195,304 | 4,224,170 | --- | --- | 16,800 | --- | 4,240,970 |
| Dodge Center | 1,292,164 | 118,149 | 30,575 | 28,747 | 732,463 | 376,106 | 1,137,316 | 142,938 | 13,612 | 13,208 | 29,041 | 2,777,003 | 3,134,583 | --- | 146,050 | 508,821 | 6,566,457 |
| Donaldson | 14,972 | --- | --- | --- | 5,007 | --- | 5,007 | 8,455 | --- | 14 | --- | 28,448 | --- | --- | --- | --- | 28,448 |
| Donnelly | 49,871 | 38,930 | 700 | 510 | 70,443 | --- | 70,953 | 17,472 | 224 | 460 | 32,549 | 211,159 | --- | --- | --- | --- | 211,159 |
| Doran | 12,744 | --- | --- | --- | 13,133 | --- | 13,133 | 3,156 | 167 | 209 | 117 | 29,526 | --- | --- | --- | --- | 29,526 |
| Dover | 234,047 | 32,057 | 7,495 | --- | 146,530 | 41,381 | 187,911 | 23,254 | 1,205 | 596 | 46,139 | 532,704 | 154,000 | 59,062 | --- | 54,886 | 800,652 |
| Dovray | 26,856 | --- | 1,040 | --- | 23,004 | --- | 23,004 | 11,107 | --- | 167 | 16,454 | 78,628 | --- | 4,646 | --- | 4,977 | 88,251 |
| Duluth | 48,749,167 | 2,458,912 | 1,737,068 | 12,882,873 | 43,439,314 | 1,445,012 | 57,767,199 | 9,949,028 | 709,213 | 2,132,930 | 3,529,070 | 127,032,587 | 9,073,373 | --- | 5,449,857 | 12,261,970 | 153,817,787 |
| Dumont | 49,837 | --- | 54 | --- | 33,131 | --- | 33,131 | 6,200 | --- | 94 | 1,307 | 90,623 | --- | --- | --- | --- | 90,623 |
| Dundas | 1,374,486 | --- | 25,106 | --- | 171,679 | --- | 171,679 | 7,320 | 14,377 | 7,939 | 32,726 | 1,633,633 | --- | --- | 47,313 | 87,522 | 1,768,468 |
| Dundee* | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dunnell | 84,731 | --- | 1,704 | --- | 70,070 | 972 | 71,042 | 1,864 | 90 | 392 | 6,371 | 166,194 | --- | 4,984 | --- | --- | 171,178 |
| Eagan | 29,498,814 | 3,270,560 | 2,305,715 | 634,684 | 5,904,056 | 204,477 | 6,743,217 | 3,943,606 | 280,187 | 364,797 | 465,553 | 46,872,449 | --- | 51,141 | 1,458,782 | 4,497,307 | 52,879,679 |
| Eagle Bend | 170,683 | 49,700 | 1,190 | --- | 199,563 | --- | 199,563 | 76,975 | 7,648 | 7,558 | 56,080 | 569,397 | --- | --- | 93,117 | 17,520 | 680,034 |
| Eagle Lake | 656,699 | 99,124 | 139,081 | --- | 641,970 | --- | 641,970 | 298,093 | 8,053 | 18,160 | 140,978 | 2,002,158 | --- | --- | 132,700 | --- | 2,134,858 |
| East Bethel | 5,328,046 | 76,494 | 297,783 | 421,509 | 729,764 | 73,357 | 1,224,630 | 150,370 | 50,514 | 5,164 | 79,981 | 7,212,982 | 5,485,000 | --- | 240,000 | 2,429,142 | 15,367,124 |
| East Grand Forks | 4,548,543 | 1,284,961 | 119,602 | 97,755 | 4,812,018 | --- | 4,909,773 | 1,080,632 | 110,954 | 150,683 | 188,938 | 12,394,086 | --- | 138,023 | 555,504 | 1,079,187 | 14,166,800 |
| East Gull Lake | 462,570 | 88,690 | 18,856 | --- | 10,148 | 250 | 10,398 | 1,046 | --- | 132 | 3,515 | 585,207 | --- | --- | --- | 104,718 | 689,925 |
| Easton | 140,677 | 220 | 1,722 | --- | 56,870 | 1,176 | 58,046 | 23,304 | 413 | 1,537 | 7,290 | 233,209 | --- | --- | --- | --- | 233,209 |
| Echo | 146,228 | 6,240 | 515 | --- | 74,553 | --- | 74,553 | 15,225 | 430 | 620 | 28,273 | 272,084 | --- | --- | 250,000 | 85,000 | 607,084 |
| Eden Prairie | 39,013,676 | 1,188,405 | 4,072,740 | 618,483 | 7,684,196 | 280,314 | 8,582,993 | 5,741,696 | 406,210 | 216,895 | 747,695 | 59,970,310 | 17,609,351 | 571,470 | 1,414,800 | 6,377,617 | 85,943,548 |
| Eden Valley | 410,410 | 71,814 | 10,908 | --- | 308,586 | 500 | 309,086 | 80,937 | 1,255 | 3,306 | 278,427 | 1,166,143 | 742,998 | 4,189 | 9,500 | 31,670 | 1,954,500 |
| Edgerton | 345,832 | 4,269 | 5,770 | 42,237 | 370,124 | 11,677 | 424,038 | 163,917 | 836 | 7,879 | 27,957 | 980,498 | --- | --- | --- | --- | 980,498 |
| Edina | 34,107,895 | 4,606,010 | 4,583,183 | 1,370,248 | 2,591,261 | --- | 3,961,509 | 5,574,872 | 1,163,907 | 440,051 | 78,775 | 54,516,202 | 21,483,096 | 70,603 | 250,000 | 1,154,975 | 77,474,876 |
| Effie | 50,075 | --- | 1,500 | --- | 13,341 | --- | 13,341 | 81 | --- | 112 | 6,389 | 71,498 | --- | --- | --- | --- | 71,498 |
| Eitzen | 98,219 | --- | 1,758 | --- | 58,320 | --- | 58,320 | 19,357 | 67 | 3,161 | 26,884 | 207,766 | 41,000 | --- | --- | --- | 248,766 |
| Elba | 38,132 | 2,513 | 4,037 | --- | 29,992 | 253 | 30,245 | 1,006 | --- | --- | 4,171 | 80,104 | --- | --- | --- | --- | 80,104 |
| Elbow Lake | 719,451 | 193,351 | 5,839 | --- | 441,508 | --- | 441,508 | 222,486 | 3,784 | 4,438 | 95,278 | 1,686,135 | --- | 5,040 | 255,300 | 27,500 | 1,973,975 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Elgin | 484,323 | 17,946 | 9,501 | --- | 379,728 | 116,522 | 496,250 | 127,610 | 1,498 | 5,009 | 94,337 | 1,236,474 | 135,520 | --- | 4,249 | 98,852 | 1,475,095 |
| Elizabeth | 33,367 | 64 | 2,444 | --- | 47,018 | 1,304 | 48,322 | 12,864 | --- | 1,679 | 41,013 | 139,753 | --- | --- | --- | --- | 139,753 |
| Elk River | 12,316,025 | 881,271 | 559,286 | 4,338 | 986,105 | 19,430 | 1,009,873 | 2,849,067 | 160,298 | 1,151,250 | 1,596,360 | 20,523,430 | --- | 44,827 | 1,332,023 | 3,504,993 | 25,405,273 |
| Elko New Market | 1,900,867 | 161,758 | 134,827 | --- | 277,742 | --- | 277,742 | 328,614 | 18,223 | 6,081 | 139,439 | 2,967,551 | --- | --- | --- | 514,569 | 3,482,120 |
| Elkton | 40,915 | 329 | --- | --- | 13,704 | --- | 13,704 | 740 | --- | 275 | 530 | 56,493 | --- | --- | --- | 3,000 | 59,493 |
| Ellendale | 329,618 | 30,294 | 411 | --- | 183,494 | 16,849 | 200,343 | 73,902 | --- | 2,435 | 18,434 | 655,437 | 1,080,756 | --- | --- | 15,127 | 1,751,320 |
| Ellsworth | 140,561 | 1,617 | --- | 31,614 | 196,263 | --- | 227,877 | 549 | 1,400 | 7,194 | 10,945 | 390,143 | 7,261 | 16,095 | --- | --- | 413,499 |
| Elmdale | 16,061 | --- | 1,600 | --- | 8,789 | 1,429 | 10,218 | 8,821 | --- | 271 | 310 | 37,281 | --- | --- | --- | --- | 37,281 |
| Elmore | 255,221 | 18,580 | 780 | 24,893 | 261,071 | 14,933 | 300,897 | 30,404 | 1,571 | 13,136 | 27,705 | 648,294 | --- | --- | --- | --- | 648,294 |
| Elrosa | 35,546 | --- | 2,880 | --- | 49,836 | --- | 49,836 | 29,951 | 308 | 370 | 2,237 | 121,128 | --- | --- | --- | --- | 121,128 |
| Ely | 1,874,474 | 2,437 | 85,289 | 234,494 | 3,133,979 | 184,325 | 3,552,798 | 733,432 | 49,131 | 31,312 | 302,918 | 6,631,791 | 2,807,748 | 44,843 | --- | 338,254 | 9,822,636 |
| Elysian | 475,970 | 28,547 | 25,936 | 3,400 | 35,843 | 28,879 | 68,122 | 83,574 | 443 | 2,661 | 65,153 | 750,406 | --- | --- | --- | 50,626 | 801,032 |
| Emily | 815,765 | 102,088 | 30,128 | 3,500 | 46,029 | --- | 49,529 | 32,329 | 4,651 | 5,346 | 47,201 | 1,087,037 | 508,847 | --- | 52,088 | 100,629 | 1,748,601 |
| Emmons | 149,494 | --- | 278 | --- | 134,954 | --- | 134,954 | 31,446 | --- | 171 | 10,701 | 327,044 | --- | --- | --- | --- | 327,044 |
| Erhard | 28,481 | 5,913 | 1,635 | --- | 29,212 | 29,322 | 58,534 | 4,232 | --- | 20 | 14,142 | 112,957 | --- | --- | --- | --- | 112,957 |
| Erskine | 170,754 | 1,334 | 1,986 | 73,595 | 131,491 | 6,535 | 211,621 | 56,203 | 56 | 1,027 | 83,737 | 526,718 | 48,965 | 1,300 | --- | 3,214 | 580,197 |
| Evan | 14,283 | --- | 1,100 | 7,993 | 15,593 | --- | 23,586 | --- | --- | 1,081 | --- | 40,050 | --- | --- | --- | --- | 40,050 |
| Evansville | 258,936 | 61,452 | 2,305 | 3,627,278 | 164,371 | --- | 3,791,649 | 28,578 | 835 | 3,762 | 49,701 | 4,197,218 | 98,695 | 1,500 | --- | 404,111 | 4,701,524 |
| Eveleth | 1,190,826 | 59,423 | 12,815 | 147,867 | 3,939,926 | 316,825 | 4,404,618 | 681,821 | 43,318 | 8,936 | 286,914 | 6,688,671 | 955,470 | --- | --- | 679,321 | 8,323,462 |
| Excelsior | 1,481,024 | 36,215 | 315,701 | 14,484 | 4,095 | 3,787 | 22,366 | 266,559 | 73,175 | 107,014 | 39,805 | 2,341,859 | --- | 13,100 | 85,200 | 414,116 | 2,854,275 |
| Eyota | 588,565 | 103,677 | 14,915 | --- | 533,679 | 179,216 | 712,895 | 36,500 | 1,640 | 4,084 | 20,021 | 1,482,297 | --- | --- | 13,500 | 342,850 | 1,838,647 |
| Fairfax | 468,634 | 83,354 | 10,716 | --- | 497,120 | --- | 497,120 | 319,144 | 5,423 | 16,945 | 10,575 | 1,411,911 | --- | --- | 307,446 | 152,384 | 1,871,741 |
| Fairmont | 3,408,386 | 674,620 | 149,066 | 15,580 | 5,768,113 | 2,351 | 5,786,044 | 890,678 | 66,829 | 167,418 | 315,217 | 11,458,258 | --- | 69,662 | 964,632 | 25,000 | 12,517,552 |
| Falcon Heights | 1,310,719 | 62,977 | 68,253 | --- | 698,635 | --- | 698,635 | 253,357 | 67,638 | 26,324 | 54,850 | 2,542,753 | --- | 34,060 | 140,000 | 101,685 | 2,818,498 |
| Faribault | 8,712,977 | 978,880 | 336,451 | 1,175,419 | 7,375,036 | 545,224 | 9,095,679 | 2,269,624 | 146,034 | 966,715 | 316,931 | 22,823,291 | 2,295,000 | 224,114 | --- | 1,021,938 | 26,364,343 |
| Farmington | 11,450,726 | 821,331 | 514,728 | 60,288 | 978,651 | 36,420 | 1,075,359 | 985,397 | 65,482 | 135,663 | 79,843 | 15,128,529 | --- | 22,473 | 1,414,119 | 916,212 | 17,481,333 |
| Farwell | 9,379 | --- | 202 | --- | 14,312 | --- | 14,312 | 1,283 | --- | 8 | 4,145 | 29,329 | --- | --- | --- | --- | 29,329 |
| Federal Dam | 56,135 | --- | 2,095 | --- | --- | --- | --- | 275 | --- | 2 | 599 | 59,106 | --- | --- | 230 | --- | 59,336 |
| Felton | 26,875 | --- | 1,788 | 466,776 | 798,178 | --- | 1,264,954 | 4,325 | --- | 5 | 4,635 | 1,302,582 | --- | --- | 201 | --- | 1,302,783 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Fergus Falls | 6,282,908 | 572,685 | 133,989 | 74,131 | 5,220,774 | 237,318 | 5,532,223 | 1,367,490 | 115,751 | 383,089 | 968,445 | 15,356,580 | --- | 1,888 | 1,313,101 | 3,811,248 | 20,482,817 |
| Fertile | 207,975 | --- | 5,546 | --- | 345,031 | 4,000 | 349,031 | 128,064 | 6 | 4,978 | 14,474 | 710,074 | --- | --- | 228,000 | --- | 938,074 |
| Fifty Lakes | 480,776 | --- | 10,725 | --- | 12,138 | --- | 12,138 | 11,604 | --- | 6,027 | 30,434 | 551,704 | --- | --- | --- | 8,000 | 559,704 |
| Finlayson | 86,649 | 479 | 335 | --- | 60,345 | --- | 60,345 | 70,377 | --- | 927 | 24,730 | 243,842 | --- | 25,500 | 13,433 | --- | 282,775 |
| Fisher | 129,506 | 27,949 | 2,337 | --- | 105,538 | --- | 105,538 | 27,506 | --- | 63 | 12,493 | 305,392 | 71,971 | --- | --- | --- | 377,363 |
| Flensburg | 45,156 | --- | 255 | --- | 31,329 | --- | 31,329 | 4,053 | --- | 900 | 4,823 | 86,516 | --- | --- | --- | --- | 86,516 |
| Floodwood | 244,674 | --- | 8,518 | 39,720 | 260,553 | 279 | 300,552 | 139,269 | 18,515 | 284 | 27,336 | 739,148 | --- | --- | 25,400 | 38,101 | 802,649 |
| Florence | 18,942 | --- | --- | --- | 9,602 | --- | 9,602 | 8 | 5,064 | 230 | 439 | 34,285 | --- | --- | --- | --- | 34,285 |
| Foley | 920,055 | 217,168 | 41,862 | --- | 796,803 | 18,360 | 815,163 | 240,491 | 11,030 | 73,573 | 115,786 | 2,435,128 | --- | --- | 10,000 | 52,902 | 2,498,030 |
| Forada | 99,162 | --- | 2,265 | 46,715 | 14,590 | --- | 61,305 | 100,750 | --- | 3,694 | 81,382 | 348,558 | --- | --- | --- | 9,000 | 357,558 |
| Forest Lake | 9,542,694 | 229,057 | 463,504 | 67,155 | 2,559,000 | --- | 2,626,155 | 1,622,561 | 175,609 | 118,149 | 344,384 | 15,122,113 | 9,152,629 | 39,190 | 50,000 | 757,568 | 25,121,500 |
| Foreston | 122,373 | --- | 2,634 | --- | 106,882 | 527 | 107,409 | 17,824 | 267 | 395 | 18,330 | 269,232 | --- | --- | 10,000 | 13,727 | 292,959 |
| Fort Ripley | 15,662 | --- | 3,220 | --- | 241 | --- | 241 | 1,548 | --- | 1,206 | 2,214 | 24,091 | --- | --- | --- | 1,150 | 25,241 |
| Fosston | 303,198 | 41,387 | 1,700 | 256,875 | 1,761,043 | --- | 2,017,918 | 703,307 | 1,073 | 4,342 | 75,738 | 3,148,663 | 193,000 | 21,828 | 722,922 | 136,246 | 4,222,659 |
| Fountain | 114,436 | --- | 3,115 | --- | 84,394 | --- | 84,394 | 10,253 | 1,204 | 403 | 36,764 | 250,569 | --- | --- | --- | 1,255 | 251,824 |
| Foxhome | 17,756 | --- | 335 | --- | 26,486 | --- | 26,486 | 1,531 | --- | 117 | 6,590 | 52,815 | --- | --- | --- | --- | 52,815 |
| Franklin | 187,149 | 73,072 | 4,400 | 236,484 | 170,295 | --- | 406,779 | 85,575 | 769 | 5,053 | 12,860 | 775,657 | 126,000 | --- | 62,600 | --- | 964,257 |
| Frazee | 347,364 | 121,731 | 15,480 | 1,500 | 545,922 | --- | 547,422 | 173,927 | 7,307 | 1,748 | 41,540 | 1,256,519 | 393,000 | --- | 76,000 | 26,627 | 1,752,146 |
| Freeborn | 100,496 | --- | 1,615 | 132,670 | 80,252 | 21,008 | 233,930 | 17,003 | --- | 1,192 | 23,813 | 378,049 | --- | --- | --- | 1,500 | 379,549 |
| Freeport | 402,562 | 8,965 | 15,411 | --- | 124,756 | --- | 124,756 | 71,330 | 3,074 | 13,953 | 65,810 | 705,861 | --- | 17,600 | 80,000 | 66,774 | 870,235 |
| Fridley | 13,835,252 | 938,290 | 899,497 | 167,540 | 4,497,671 | 86,280 | 4,751,491 | 2,527,662 | 226,922 | 666,929 | 713,667 | 24,559,710 | --- | 36,836 | 791,131 | 8,462,485 | 33,850,162 |
| Frost | 97,405 | --- | 1,245 | --- | 77,231 | 1,332 | 78,563 | 65,772 | 733 | 361 | 22,604 | 266,683 | --- | --- | --- | --- | 266,683 |
| Fulda | 357,507 | 269 | 2,825 | 67,104 | 501,846 | 16,634 | 585,584 | 155,817 | 2,257 | 1,116 | 89,014 | 1,194,389 | --- | 400 | 153,004 | 201,826 | 1,549,619 |
| Funkley | 278 | --- | 400 | --- | --- | --- | --- | --- | --- | --- | 153 | 831 | --- | --- | --- | --- | 831 |
| Garfield | 108,641 | --- | 10,380 | 149,744 | 75,660 | --- | 225,404 | 88,282 | 172 | 1,115 | 33,087 | 467,081 | 283,500 | --- | --- | 1,153 | 751,734 |
| Garrison | 192,527 | --- | 15,120 | 31,000 | 37,092 | 5,800 | 73,892 | 161,426 | 425 | 170 | 21,904 | 465,464 | --- | --- | --- | --- | 465,464 |
| Garvin | 54,927 | --- | 1,105 | 258 | 58,078 | --- | 58,336 | 1,764 | 448 | 790 | 11,501 | 128,871 | --- | 251 | 6,978 | 7,342 | 143,442 |
| Gary | 47,384 | --- | 45 | --- | 62,362 | --- | 62,362 | 16,010 | --- | 45 | 11,877 | 137,723 | --- | --- | --- | 69,874 | 207,597 |
| Gaylord | 1,133,215 | 643,879 | 35,681 | 101,852 | 946,432 | 33,611 | 1,081,895 | 352,091 | 16,225 | 36,648 | 264,514 | 3,564,148 | 2,168,000 | 11,711 | 144,652 | 65,880 | 5,954,391 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Gem Lake | 240,115 | 64,374 | 57,674 | --- | 3,393 | --- | 3,393 | 23,232 | 3,048 | 3,068 | --- | 394,904 | --- | --- | --- | --- | 394,904 |
| Geneva | 109,977 | --- | 4,100 | 60,034 | 136,221 | --- | 196,255 | 26,641 | --- | 2,945 | 4,291 | 344,209 | --- | --- | --- | 7,500 | 351,709 |
| Genola | 12,994 | --- | 5,320 | --- | 1,321 | 1,410 | 2,731 | 3,060 | --- | 224 | 3,500 | 27,829 | --- | --- | --- | --- | 27,829 |
| Georgetown | 14,371 | 11,463 | 925 | --- | 15,936 | 376 | 16,312 | 5,883 | --- | 62 | --- | 49,016 | --- | --- | --- | --- | 49,016 |
| Ghent | 179,282 | 4,777 | 5,338 | --- | 100,523 | --- | 100,523 | 15,220 | 192 | 33 | 36,826 | 342,191 | --- | 36,037 | 39,251 | 111,269 | 528,748 |
| Gibbon | 447,098 | 27,497 | 5,413 | 9,151 | 288,320 | 9,634 | 307,105 | 85,601 | 3,952 | 5,082 | 29,391 | 911,139 | --- | --- | --- | 10,000 | 921,139 |
| Gilbert | 847,370 | 56,759 | 11,160 | 2,842 | 1,315,813 | 244,589 | 1,563,244 | 624,207 | 24,198 | 7,583 | 56,831 | 3,191,352 | --- | 7,000 | 400,000 | 52,597 | 3,650,949 |
| Gilman | 24,101 | 132 | 22,364 | --- | 17,543 | --- | 17,543 | 1,098 | --- | 186 | 5,355 | 70,779 | --- | --- | --- | --- | 70,779 |
| Glencoe | 2,320,126 | 172,997 | 77,094 | 58,970 | 1,722,808 | --- | 1,781,778 | 216,811 | 31,599 | 2,646 | 287,761 | 4,890,812 | 2,372,767 | 48,913 | 496,456 | 98,016 | 7,906,964 |
| Glenville | 154,970 | --- | 3,751 | --- | 269,218 | --- | 269,218 | 31,939 | --- | 788 | 17,900 | 478,566 | --- | --- | --- | 15,000 | 493,566 |
| Glenwood | 1,178,901 | 219 | 96,477 | 20,842 | 790,113 | --- | 810,955 | 301,802 | 18,465 | 32,161 | 88,680 | 2,527,660 | --- | --- | 461,668 | 344,159 | 3,333,487 |
| Glyndon | 569,628 | 161,685 | 5,112 | --- | 429,578 | 28,740 | 458,318 | 163,652 | 32,659 | 8,723 | 9,346 | 1,409,123 | 2,095,000 | --- | --- | 574,942 | 4,079,065 |
| Golden Valley | 23,600,443 | 1,217,205 | 1,479,304 | 230,038 | 1,130,389 | 50,000 | 1,410,427 | 2,149,639 | 344,620 | 328,553 | 217,631 | 30,747,822 | 7,309,684 | 222,432 | 100,000 | 6,445,710 | 44,825,648 |
| Gonvick | 95,102 | --- | 1,821 | --- | 81,319 | --- | 81,319 | 56,462 | 392 | 1,562 | 350,152 | 586,810 | --- | --- | 8,547 | --- | 595,357 |
| Good Thunder | 287,739 | 20,796 | 1,847 | --- | 189,615 | 2,021 | 191,636 | 70,141 | 2,320 | 1,387 | 53,652 | 629,518 | --- | --- | --- | --- | 629,518 |
| Goodhue | 515,129 | 45,686 | 12,236 | --- | 324,433 | --- | 324,433 | 108,560 | 7,197 | 7,093 | 51,478 | 1,071,812 | 1,323,600 | 63,710 | --- | 496,933 | 2,956,055 |
| Goodridge | 8,597 | 2,685 | --- | --- | 34,998 | --- | 34,998 | --- | --- | --- | 104,840 | 151,120 | --- | --- | 37,238 | 1,500 | 189,858 |
| Goodview | 1,568,160 | 141,288 | 54,821 | --- | 322,010 | --- | 322,010 | 15,428 | 17,462 | 33,172 | 76,244 | 2,228,585 | 1,402,536 | --- | --- | --- | 3,631,121 |
| Graceville | 195,412 | 1,170 | 2,506 | --- | 220,577 | 10,000 | 230,577 | 485,058 | --- | 69,965 | 64,260 | 1,048,948 | --- | --- | 26,889 | --- | 1,075,837 |
| Granada | 13,798 | 6,456 | 1,135 | --- | 105,966 | --- | 105,966 | --- | --- | 2,368 | 8,711 | 138,434 | --- | --- | --- | --- | 138,434 |
| Grand Marais | 790,074 | 137,180 | 85,079 | 252,189 | 109,307 | 183,843 | 545,339 | 1,065,644 | 4,489 | 24,562 | 75,389 | 2,727,756 | --- | 2,302 | 303,689 | 198,421 | 3,232,168 |
| Grand Meadow | 398,981 | 126,707 | 4,444 | --- | 353,058 | 10,997 | 364,055 | 116,765 | 1,552 | 2,017 | 108,710 | 1,123,231 | --- | --- | 130,565 | 148,450 | 1,402,246 |
| Grand Rapids | 6,103,866 | 990,937 | 275,941 | 588,116 | 4,629,248 | 719,573 | 5,936,937 | 2,021,418 | 172,374 | 132,545 | 504,725 | 16,138,743 | 3,000,000 | 54,229 | 3,500 | 1,049,797 | 20,246,269 |
| Granite Falls | 1,428,037 | 353,687 | 51,185 | 254,153 | 1,185,602 | 77,957 | 1,517,712 | 178,872 | 21,870 | 20,244 | 79,086 | 3,650,693 | 2,740,000 | 2,558 | 664,990 | 336,769 | 7,395,010 |
| Grant | 1,063,297 | 13,038 | 130,986 | --- | 2,929 | 7,938 | 10,867 | 35,260 | 10,441 | 3,126 | 8,318 | 1,275,333 | --- | --- | --- | --- | 1,275,333 |
| Grasston | 13,456 | --- | 1,057 | --- | 20,597 | --- | 20,597 | 10,403 | --- | 23 | 2,362 | 47,898 | --- | --- | --- | --- | 47,898 |
| Green Isle | 504,469 | 23,077 | 5,459 | --- | 97,102 | 2,014 | 99,116 | 123,111 | 588 | 502 | 114,343 | 870,665 | 198,301 | 16,817 | 68,865 | 28,545 | 1,183,193 |
| Greenbush | 233,593 | 2,330 | 2,895 | 159 | 268,151 | 1,000 | 269,310 | 78,318 | 1,538 | 1,140 | 193,455 | 782,579 | --- | --- | --- | 20,707 | 803,286 |
| Greenfield | 1,460,483 | 204,263 | 77,813 | 22,098 | 9,341 | 40,707 | 72,146 | 91,689 | 6,888 | 7,265 | 9,556 | 1,930,103 | --- | --- | --- | 25,435 | 1,955,538 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Greenwald | 33,091 | 1,797 | 1,770 | --- | 33,332 | --- | 33,332 | 3,115 | 967 | 401 | 7,345 | 81,818 | --- | 4,700 | --- | 16,000 | 102,518 |
| Greenwood | 644,959 | --- | 90,624 | --- | 1,802 | --- | 1,802 | 72,288 | 6,153 | 4,681 | --- | 820,507 | --- | --- | 26,712 | 61,625 | 908,844 |
| Grey Eagle | 89,871 | 7,293 | 2,350 | --- | 84,212 | --- | 84,212 | 70,625 | 247 | 3,729 | 39,398 | 297,725 | --- | --- | 2,308 | 31,167 | 331,200 |
| Grove City | 275,504 | 126 | 2,971 | --- | 187,893 | --- | 187,893 | 54,893 | 917 | 645 | 35,545 | 558,494 | --- | 11,734 | --- | 44,835 | 615,063 |
| Grygla | 63,367 | 17,989 | 4,877 | --- | 65,027 | 52,792 | 117,819 | 64,278 | 680 | 742 | 37,696 | 307,448 | --- | --- | 5,071 | 2,037 | 314,556 |
| Gully | 10,889 | --- | 1,660 | --- | 17,340 | --- | 17,340 | 12,889 | --- | 1,230 | 3,721 | 47,729 | --- | --- | --- | --- | 47,729 |
| Hackensack | 285,521 | --- | 6,699 | --- | 52,419 | --- | 52,419 | 3,780 | --- | 1,081 | 19,240 | 368,740 | --- | --- | --- | 8,000 | 376,740 |
| Hadley | 30,003 | --- | --- | --- | 15,655 | --- | 15,655 | 6 | --- | 157 | 4,128 | 49,949 | --- | 750 | --- | --- | 50,699 |
| Hallock | 403,458 | 99,951 | 5,110 | 20,063 | 459,260 | --- | 479,323 | 174,477 | 883 | 8,231 | 53,356 | 1,224,789 | --- | --- | 50,000 | --- | 1,274,789 |
| Halma | 11,201 | --- | 600 | --- | 12,661 | --- | 12,661 | 3,449 | --- | 25 | 250 | 28,186 | --- | --- | --- | --- | 28,186 |
| Halstad | 180,348 | 1,259 | 1,320 | --- | 227,910 | --- | 227,910 | 19,590 | 1,710 | 817 | 45,652 | 478,606 | --- | --- | --- | --- | 478,606 |
| Ham Lake | 4,307,977 | 20,545 | 400,347 | 7,474 | 537,686 | 4,972 | 550,132 | 228,360 | 46,132 | 50,148 | 139,794 | 5,743,435 | --- | --- | --- | 1,021,420 | 6,764,855 |
| Hamburg | 394,280 | 17,047 | 8,041 | --- | 90,799 | 5,590 | 96,389 | 46,943 | 1,598 | 729 | 34,865 | 599,892 | --- | 1,505 | --- | 126,948 | 728,345 |
| Hammond | 25,113 | --- | 3,459 | 25,193 | 96,108 | --- | 121,301 | --- | 280 | 57 | 6,151 | 156,361 | --- | --- | 187 | 116 | 156,664 |
| Hampton | 236,536 | 22,882 | 10,717 | --- | 107,784 | --- | 107,784 | 1,022 | 2,157 | 1,034 | 2,771 | 384,903 | --- | --- | 28,674 | 36,650 | 450,227 |
| Hancock | 238,307 | 3,565 | 3,620 | --- | 290,224 | --- | 290,224 | 39,964 | 1,320 | 3,765 | 46,263 | 627,028 | --- | 10,000 | --- | 28,470 | 665,498 |
| Hanley Falls | 97,206 | 5,418 | 165 | 11,367 | 100,511 | --- | 111,878 | 11,800 | --- | 1,994 | 38,218 | 266,679 | --- | --- | --- | --- | 266,679 |
| Hanover | 1,304,601 | 115,893 | 168,158 | --- | 1,325,304 | --- | 1,325,304 | 142,749 | 315 | 28,223 | 36,581 | 3,121,824 | --- | 100 | --- | 312,500 | 3,434,424 |
| Hanska | 162,562 | 15,599 | 1,357 | --- | 121,375 | --- | 121,375 | 59,292 | --- | 7,056 | 24,455 | 391,696 | 908,513 | --- | 10,000 | 9,500 | 1,319,709 |
| Harding | 14,755 | 1,391 | 1,456 | --- | 6,826 | 2,856 | 9,682 | 6,174 | --- | 40 | 1,027 | 34,525 | --- | --- | --- | --- | 34,525 |
| Hardwick | 40,034 | --- | 1,302 | 26,085 | 46,021 | --- | 72,106 | 40,621 | --- | 16 | 48 | 154,127 | --- | --- | --- | --- | 154,127 |
| Harmony | 561,073 | 89,115 | 7,367 | --- | 419,839 | 28,297 | 448,136 | 208,737 | 2,463 | 3,225 | 139,586 | 1,459,702 | 370,000 | --- | 68,500 | 312,229 | 2,210,431 |
| Harris | 283,907 | --- | 10,472 | --- | 187,557 | --- | 187,557 | 14,158 | 1,513 | 2,215 | 17,698 | 517,520 | --- | --- | --- | --- | 517,520 |
| Hartland | 145,141 | --- | 1,427 | --- | 71,279 | --- | 71,279 | 13,932 | --- | 1,809 | 36,158 | 269,746 | --- | --- | --- | --- | 269,746 |
| Hastings | 12,269,254 | 1,011,262 | 412,782 | 280,347 | 1,170,972 | 269,343 | 1,720,662 | 3,299,941 | 126,565 | 271,337 | 305,477 | 19,417,280 | 3,288,207 | 20,852 | 2,664,790 | 1,398,002 | 26,789,131 |
| Hatfield | 11,429 | --- | 1,200 | --- | 4,531 | 508 | 5,039 | --- | 109 | 780 | 3,791 | 22,348 | --- | 3,500 | --- | --- | 25,848 |
| Hawley | 515,114 | 636,666 | 23,721 | 89,573 | 804,576 | 9,017 | 903,166 | 518,092 | 22,518 | 5,515 | 83,528 | 2,708,320 | 1,326,647 | 288,963 | 399,418 | 184,700 | 4,908,048 |
| Hayfield | 561,341 | 73,843 | 10,824 | --- | 420,847 | 79,830 | 500,677 | 18,959 | 4,591 | 1,664 | 215,168 | 1,387,067 | --- | --- | --- | 61,103 | 1,448,170 |
| Hayward | 146,845 | 18,412 | 1,926 | --- | 35,640 | --- | 35,640 | 47,421 | --- | 832 | 111,820 | 362,896 | --- | --- | --- | 44,530 | 407,426 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Hazel Run | 11,442 | --- | 36 | --- | 75,536 | --- | 75,536 | 700 | --- | 27 | 8,670 | 96,411 | --- | --- | 1,835 | 1,698 | 99,944 |
| Hector | 635,059 | 12,613 | 13,267 | --- | 498,425 | --- | 498,425 | 170,411 | 3,377 | 20,918 | 52,564 | 1,406,634 | 8,375,000 | --- | --- | 113,761 | 9,895,395 |
| Heidelberg | 31,325 | --- | 804 | --- | 907 | --- | 907 | --- | --- | 16 | 6 | 33,058 | --- | --- | --- | --- | 33,058 |
| Henderson | 530,111 | 4,020 | 18,833 | 375,866 | 321,225 | --- | 697,091 | 18,045 | 8,130 | 1,109 | 81,314 | 1,358,653 | 246,568 | --- | --- | 21,731 | 1,626,952 |
| Hendricks | 275,117 | --- | 2,908 | 227,869 | 256,316 | --- | 484,185 | 52,504 | 1,317 | 6,659 | 48,245 | 870,935 | 305,000 | 52,966 | --- | 188,039 | 1,416,940 |
| Hendrum | 117,130 | --- | 1,274 | 2,744 | 67,131 | 357 | 70,232 | 43,298 | --- | 12 | 33,042 | 264,988 | --- | --- | --- | 43,066 | 308,054 |
| Henning | 182,926 | 1,186 | 2,235 | --- | 319,468 | 2,793 | 322,261 | 45,583 | 1,094 | 4,058 | 32,482 | 591,825 | 26,312 | 11,501 | --- | 250 | 629,888 |
| Henriette | 20,652 | --- | 4,002 | --- | 11,960 | --- | 11,960 | 2,750 | --- | 3 | 850 | 40,217 | --- | --- | --- | --- | 40,217 |
| Herman | 267,336 | 54,649 | 1,663 | 357,780 | 141,110 | --- | 498,890 | 27,583 | 2,120 | 2,984 | 42,268 | 897,493 | --- | --- | 330 | 31,998 | 929,821 |
| Hermantown | 6,187,034 | 834,325 | 202,154 | 21,837 | 1,516,946 | --- | 1,538,783 | 156,900 | 73,718 | 128,467 | 71,102 | 9,192,483 | 2,388,203 | --- | 111,706 | 1,919,138 | 13,611,530 |
| Heron Lake | 275,005 | --- | 1,165 | --- | 319,198 | 2,800 | 321,998 | 116,950 | 4,128 | 16,709 | 12,473 | 748,428 | --- | --- | 77,450 | 51,583 | 877,461 |
| Hewitt | 62,662 | --- | 2,655 | 5,112 | 71,364 | --- | 76,476 | 14,812 | --- | 459 | 9,632 | 166,696 | 119,000 | --- | 15,000 | 50,456 | 351,152 |
| Hibbing | 5,662,295 | 76,063 | 192,326 | 547,909 | 13,260,001 | 244,357 | 14,052,267 | 2,413,460 | 108,498 | 52,839 | 298,255 | 22,856,003 | 830,000 | 18,363 | --- | 2,019,415 | 25,723,781 |
| Hill City | 243,298 | --- | 6,967 | --- | 137,626 | --- | 137,626 | 46,463 | 6,717 | 3,997 | 77,227 | 522,295 | --- | --- | 168,655 | 13,670 | 704,620 |
| Hillman | 4,941 | --- | 892 | --- | 4,368 | --- | 4,368 | 1,686 | --- | --- | 100 | 11,987 | --- | --- | --- | --- | 11,987 |
| Hills | 127,641 | 2,051 | 1,625 | 36,867 | 196,752 | --- | 233,619 | 89,773 | --- | 9,562 | 14,096 | 478,367 | --- | --- | --- | --- | 478,367 |
| Hilltop | 582,073 | --- | 41,393 | --- | 139,021 | 16,150 | 155,171 | 71,080 | 6,139 | 1,880 | 5,525 | 863,261 | --- | --- | --- | --- | 863,261 |
| Hinckley | 752,793 | 17,962 | 95,623 | --- | 374,940 | --- | 374,940 | 119,765 | 7,407 | 12,815 | 37,988 | 1,419,293 | 2,400,000 | 6,560 | 192,704 | 30,449 | 4,049,006 |
| Hitterdal | 36,557 | 1,385 | 62 | 2,000 | 52,817 | 15,322 | 70,139 | 14,019 | --- | 693 | 36,462 | 159,317 | --- | --- | 55,512 | --- | 214,829 |
| Hoffman | 173,832 | 43,200 | 3,672 | 285,053 | 192,047 | --- | 477,100 | 171,163 | 1,743 | 2,051 | 42,270 | 915,031 | 2,500,000 | --- | 67,058 | 896,992 | 4,379,081 |
| Hokah | 301,215 | --- | 4,111 | 4,123 | 180,089 | 27,316 | 211,528 | 51,745 | 2,393 | 3,966 | 19,019 | 593,977 | --- | --- | 60,476 | --- | 654,453 |
| Holdingford | 291,394 | 31,909 | 28,325 | 29,566 | 202,689 | 1,000 | 233,255 | 145,350 | 3,727 | 1,688 | 49,958 | 785,606 | --- | --- | 43,728 | 26,851 | 856,185 |
| Holland | 29,953 | 1,408 | 1,750 | --- | 60,458 | 1,512 | 61,970 | 4,400 | --- | 1,022 | 10,317 | 110,820 | --- | --- | --- | --- | 110,820 |
| Hollandale | 113,722 | --- | 1,429 | --- | 65,932 | --- | 65,932 | 34,052 | --- | 1,017 | 11,941 | 228,093 | --- | --- | --- | --- | 228,093 |
| Holloway | 116,736 | --- | --- | --- | 9,183 | --- | 9,183 | --- | --- | 812 | 8,878 | 135,609 | --- | --- | --- | --- | 135,609 |
| Holt | 4,680 | 71 | --- | --- | 17,949 | --- | 17,949 | --- | --- | --- | --- | 22,700 | --- | --- | --- | --- | 22,700 |
| Hopkins | 14,604,452 | 1,202,401 | 569,585 | 174,522 | 2,892,433 | 206,022 | 3,272,977 | 835,960 | 229,807 | 172,012 | 456,497 | 21,343,691 | 8,454,606 | --- | 496,966 | 8,854,693 | 39,149,956 |
| Houston | 455,194 | 8,186 | 6,130 | 904 | 402,054 | 39,601 | 442,559 | 219,377 | 2,581 | 1,981 | 96,718 | 1,232,726 | --- | --- | --- | 129,646 | 1,362,372 |
| Howard Lake | 1,034,761 | 28,381 | 82,261 | --- | 608,532 | --- | 608,532 | 927,117 | 5,141 | 19,857 | 105,755 | 2,811,805 | 1,565,000 | --- | 149,436 | 335,145 | 4,861,386 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Hoyt Lakes | 1,284,910 | 1,332 | 23,255 | --- | 1,361,979 | 1,029,401 | 2,391,380 | 602,601 | 6,993 | 13,894 | 398,668 | 4,723,033 | 50,935 | --- | 50,330 | 215,596 | 5,039,894 |
| Hugo | 5,223,099 | 345,508 | 248,642 | --- | 659,891 | 546,866 | 1,206,757 | 427,065 | 36,835 | 263,056 | 540,876 | 8,291,838 | --- | --- | 108,279 | 920,742 | 9,320,859 |
| Humboldt | 2,191 | --- | --- | --- | 18,331 | --- | 18,331 | --- | --- | --- | 752 | 21,274 | --- | --- | --- | --- | 21,274 |
| Hutchinson | 7,319,548 | 1,057,900 | 283,488 | 304,838 | 3,731,360 | 193,801 | 4,229,999 | 2,384,084 | 59,737 | 209,720 | 2,058,778 | 17,603,254 | 3,501,554 | --- | 2,799,947 | 1,721,337 | 25,626,092 |
| Ihlen | 22,341 | --- | 417 | --- | 17,801 | --- | 17,801 | 326 | --- | 183 | --- | 41,068 | --- | --- | 7,680 | 4,546 | 53,294 |
| Independence | 2,255,894 | 3,733 | 166,832 | 48,153 | 11,775 | 28,512 | 88,440 | 130,541 | 49,188 | 5,157 | 5,308 | 2,705,093 | --- | --- | --- | --- | 2,705,093 |
| International Falls | 2,175,399 | 22,354 | 61,027 | 15,610 | 4,250,499 | 155,046 | 4,421,155 | 2,816,312 | 35,159 | 127,958 | 84,221 | 9,743,585 | 11,125,000 | 94,163 | 389,406 | 1,565,062 | 22,917,216 |
| Inver Grove Heights | 17,190,552 | 2,295,620 | 1,241,654 | 168,688 | 3,831,853 | 124,047 | 4,124,588 | 6,389,688 | 135,382 | 359,937 | 234,831 | 31,972,252 | 4,768,912 | 300 | 1,547,618 | 5,623,878 | 43,912,960 |
| Iona | 46,572 | 359 | 750 | --- | 43,856 | --- | 43,856 | 8,345 | --- | 33 | 15,544 | 115,459 | --- | 500 | 43,155 | --- | 159,114 |
| Iron Junction | 14,205 | --- | --- | --- | 12,315 | --- | 12,315 | --- | --- | 13 | 485 | 27,018 | --- | --- | --- | --- | 27,018 |
| Ironton | 259,575 | --- | 5,853 | 92 | 282,036 | 101,092 | 383,220 | --- | 1,540 | 248 | 16,301 | 666,737 | --- | --- | --- | --- | 666,737 |
| Isanti | 1,869,252 | 402,427 | 215,544 | 51,365 | 906,834 | 8,500 | 966,699 | 83,329 | 40,415 | 112,928 | 65,706 | 3,756,300 | 3,003,751 | 3,680 | 239,583 | 163,545 | 7,166,859 |
| Isle | 572,486 | 8,106 | 11,969 | --- | 96,109 | --- | 96,109 | 144,661 | 10,317 | 2,433 | 71,168 | 917,249 | --- | --- | 90,000 | 7,000 | 1,014,249 |
| Ivanhoe | 268,613 | --- | 1,053 | 1,191 | 237,565 | 11,389 | 250,145 | 90,374 | 572 | 6,094 | 100,569 | 717,420 | --- | 977 | --- | 68,481 | 786,878 |
| Jackson | 1,497,115 | 36,622 | 56,959 | 201,368 | 1,388,588 | --- | 1,589,956 | 240,154 | 14,042 | 95,800 | 624,246 | 4,154,894 | 240,000 | 77,588 | 586,336 | 256,151 | 5,314,969 |
| Janesville | 841,089 | 195,795 | 29,780 | 114,087 | 825,164 | 5,000 | 944,251 | 117,420 | 4,590 | 2,662 | 43,304 | 2,178,891 | 888,981 | 125,000 | 80,000 | 126,000 | 3,398,872 |
| Jasper | 183,976 | 27,292 | 2,320 | 23,640 | 226,373 | 6,156 | 256,169 | 137,295 | 220 | 2,825 | 63,660 | 673,757 | --- | --- | 15,806 | 13,346 | 702,909 |
| Jeffers | 158,346 | 9,753 | 3,051 | --- | 72,666 | --- | 72,666 | 48,137 | --- | 3,283 | 6,386 | 301,622 | --- | --- | --- | --- | 301,622 |
| Jenkins | 265,740 | --- | 4,130 | --- | 6,369 | 3,500 | 9,869 | 4,064 | 2,813 | 1,901 | 2,473 | 290,990 | --- | 2,500 | --- | 10,028 | 303,518 |
| Johnson | 3,413 | --- | --- | --- | 7,000 | --- | 7,000 | 3,413 | --- | 368 | --- | 14,194 | --- | --- | --- | 5,600 | 19,794 |
| Jordan | 3,462,360 | 212,478 | 180,351 | 13,901 | 415,543 | 5,750 | 435,194 | 400,497 | 73,363 | 43,980 | 217,212 | 5,025,435 | --- | 1,260 | 30,000 | 454,870 | 5,511,565 |
| Kandiyohi | 164,058 | 11,867 | 3,025 | --- | 131,387 | 192,993 | 324,380 | 127,406 | --- | 42 | 7,263 | 638,041 | --- | --- | --- | --- | 638,041 |
| Karlstad | 186,239 | 18,822 | 1,090 | --- | 284,122 | 3,000 | 287,122 | 213,558 | --- | 1,826 | 47,829 | 756,486 | --- | --- | --- | 50,000 | 806,486 |
| Kasota | 95,991 | 6,505 | 5,210 | --- | 190,719 | 17,839 | 208,558 | 110,941 | 2,280 | 699 | 17,490 | 447,674 | --- | --- | --- | --- | 447,674 |
| Kasson | 2,595,377 | 232,966 | 58,045 | 85,812 | 1,419,829 | 94,211 | 1,599,852 | 344,261 | 17,148 | 176,171 | 364,468 | 5,388,288 | 3,126,340 | 245,109 | 146,985 | 2,149,025 | 11,055,747 |
| Keewatin | 313,205 | --- | 7,819 | --- | 1,046,684 | 1,559 | 1,048,243 | 52,333 | 7,621 | 655 | 49,440 | 1,479,316 | --- | --- | --- | --- | 1,479,316 |
| Kelliher | 44,626 | 13,344 | 304 | 8,784 | 122,209 | 148,416 | 279,409 | 40,455 | --- | 8,614 | 14,820 | 401,572 | --- | --- | 20,000 | --- | 421,572 |
| Kellogg | 224,510 | 21,199 | 1,815 | --- | 107,389 | 1,620 | 109,009 | 76,749 | 2,473 | 192 | 113,483 | 549,430 | --- | --- | 13,567 | 16,442 | 579,439 |
| Kennedy | 91,202 | --- | 2,059 | --- | 79,297 | 5,130 | 84,427 | 47,156 | --- | 3,045 | 25,165 | 253,054 | --- | 20,752 | --- | 6,500 | 280,306 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Kenneth | 13,324 | --- | 1,265 | --- | 14,477 | --- | 14,477 | 2,950 | --- | 664 | 3,000 | 35,680 | --- | --- | --- | --- | 35,680 |
| Kensington | 57,105 | --- | 5,105 | --- | 77,998 | --- | 77,998 | 44,083 | 460 | 1,362 | 37,421 | 223,534 | --- | --- | --- | --- | 223,534 |
| Kent | 10,752 | --- | --- | --- | 21,671 | --- | 21,671 | 630 | --- | 93 | 1,054 | 34,200 | --- | --- | --- | --- | 34,200 |
| Kenyon | 692,117 | 3,119 | 11,223 | --- | 573,695 | 42,954 | 616,649 | 156,540 | 6,233 | 8,381 | 110,110 | 1,604,372 | --- | 1,000 | 66,693 | 156,172 | 1,828,237 |
| Kerkhoven | 256,872 | 13,854 | 4,765 | 7,700 | 242,167 | --- | 249,867 | 123,951 | 1,383 | 12,863 | 7,389 | 670,944 | --- | --- | --- | --- | 670,944 |
| Kerrick | 16,376 | --- | --- | --- | 6,197 | 1,382 | 7,579 | 22,576 | --- | 33 | 14,804 | 61,368 | --- | --- | --- | --- | 61,368 |
| Kettle River | 96,468 | --- | 2,860 | --- | 57,869 | --- | 57,869 | 46,521 | --- | 24 | 3,553 | 207,295 | --- | 56,743 | 14,000 | --- | 278,038 |
| Kiester | 252,156 | --- | 2,801 | --- | 180,386 | 3,848 | 184,234 | 77,809 | --- | 1,647 | 31,904 | 550,551 | --- | --- | 45,000 | --- | 595,551 |
| Kilkenny | 49,377 | --- | 4,667 | --- | 50,378 | --- | 50,378 | 80,279 | 10 | 151 | 3,253 | 188,115 | --- | --- | 5,000 | 2,776 | 195,891 |
| Kimball | 404,817 | 96,505 | 46,319 | 142,898 | 186,355 | 16,051 | 345,304 | 152,663 | 19,015 | 947 | 66,146 | 1,131,716 | --- | 156,029 | 30,000 | 6,121 | 1,323,866 |
| Kinbrae | 5,809 | --- | 600 | --- | 201 | --- | 201 | --- | --- | --- | --- | 6,610 | --- | --- | --- | --- | 6,610 |
| Kingston | 20,776 | --- | --- | --- | 33,875 | 225 | 34,100 | 1,372 | --- | 40 | 3,468 | 59,756 | --- | --- | --- | --- | 59,756 |
| Kinney | 214,699 | --- | 235 | --- | 159,128 | 9,067 | 168,195 | --- | 67 | 234 | 15,445 | 398,875 | --- | --- | --- | 118,364 | 517,239 |
| La Crescent | 2,319,426 | 15,381 | 63,276 | 128,976 | 1,468,181 | 103,390 | 1,700,547 | 191,335 | 30,259 | 93,817 | 117,240 | 4,531,281 | 360,000 | 6,395 | 69,000 | 178,117 | 5,144,793 |
| La Prairie | 225,684 | 70,029 | 13,618 | --- | 111,959 | 278,767 | 390,726 | 10,846 | 613 | 1,710 | 9,724 | 722,950 | --- | --- | --- | --- | 722,950 |
| La Salle | 22,695 | --- | 900 | --- | 26,056 | --- | 26,056 | 700 | --- | 35 | 16,540 | 66,926 | --- | 1,500 | --- | --- | 68,426 |
| Lafayette | 114,751 | 48,656 | 747 | --- | 152,807 | --- | 152,807 | 99,690 | 150 | 1,237 | 17,755 | 435,793 | --- | --- | --- | 34,234 | 470,027 |
| Lake Benton | 171,118 | --- | 5,915 | 3,442 | 254,506 | --- | 257,948 | 161,008 | --- | 4,940 | 60,956 | 661,885 | --- | 500 | 10,207 | 40,650 | 713,242 |
| Lake Bronson | 63,816 | --- | 2,907 | --- | 74,924 | --- | 74,924 | 28,693 | --- | 2,563 | 18,080 | 190,983 | --- | --- | 37,100 | --- | 228,083 |
| Lake City | 3,294,369 | 24,491 | 83,652 | 63,419 | 968,402 | 37,326 | 1,069,147 | 913,687 | 34,106 | 130,158 | 348,799 | 5,898,409 | --- | --- | 612,719 | 1,376,644 | 7,887,772 |
| Lake Crystal | 1,453,341 | 66,125 | 35,317 | --- | 767,150 | --- | 767,150 | 370,141 | 17,370 | 46,832 | 204,425 | 2,960,701 | 1,110,667 | --- | 280,130 | 71,707 | 4,423,205 |
| Lake Elmo | 3,203,111 | 115,424 | 451,953 | 9,434 | 389,034 | 15,500 | 413,968 | 304,449 | 48,647 | 87,467 | 165,319 | 4,790,338 | 2,881,520 | --- | 10,501 | 368,841 | 8,051,200 |
| Lake Henry | 33,381 | 289 | 2,345 | --- | 22,494 | 2,758 | 25,252 | 24,433 | --- | 187 | 9,367 | 95,254 | --- | --- | --- | --- | 95,254 |
| Lake Lillian | 93,149 | --- | 835 | --- | 51,649 | 3,000 | 54,649 | 58,533 | 93 | 6,046 | 25,511 | 238,816 | --- | --- | --- | 1,500 | 240,316 |
| Lake Park | 189,089 | 16,830 | 949 | --- | 977,817 | --- | 977,817 | 109,563 | 2,600 | 1,758 | 133,901 | 1,432,507 | --- | --- | 121,443 | --- | 1,553,950 |
| Lake Saint Croix Beach | 466,075 | 1,022 | 3,313 | --- | 74,748 | 8,084 | 82,832 | 45,187 | 1,760 | 164 | 11,123 | 611,476 | --- | --- | --- | --- | 611,476 |
| Lake Shore | 805,506 | 50,873 | 18,880 | --- | 31,821 | --- | 31,821 | 6,035 | 13,840 | 2,919 | 17,041 | 946,915 | --- | --- | --- | 188,477 | 1,135,392 |
| Lake Wilson | 50,638 | 5,815 | 378 | --- | 89,426 | --- | 89,426 | 23,097 | --- | 839 | 31,389 | 201,582 | --- | 500 | 86,045 | 2,000 | 290,127 |
| Lakefield | 566,893 | 29,390 | 6,136 | 6,597 | 706,793 | --- | 713,390 | 139,207 | 10,063 | 104,187 | 428,320 | 1,997,586 | 1,510,000 | 4,938 | 21,000 | 216,244 | 3,749,768 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Lakeland | 997,116 | 47,198 | 5,435 | 11,200 | 47,619 | 8,924 | 67,743 | 126,251 | 5,639 | 484 | 2,995 | 1,252,861 | --- | --- | --- | 92,198 | 1,345,059 |
| Lakeland Shores | 138,250 | --- | 6,326 | --- | --- | 3,499 | 3,499 | --- | 703 | 108 | 600 | 149,486 | --- | --- | --- | 10,100 | 159,586 |
| Lakeville | 25,201,975 | 1,636,267 | 2,159,289 | 111,089 | 3,967,788 | 900,279 | 4,979,156 | 8,405,492 | 223,642 | 548,842 | 3,430,564 | 46,585,227 | 23,161,519 | --- | 1,847,590 | 1,641,635 | 73,235,971 |
| Lamberton | 381,128 | 46,200 | 3,369 | 269,301 | 342,280 | 10,353 | 621,934 | 124,861 | 2,601 | 3,189 | 69,545 | 1,252,827 | --- | --- | 169,870 | 8,260 | 1,430,957 |
| Lancaster | 85,287 | 1,797 | 200 | --- | 101,650 | --- | 101,650 | 79,852 | --- | 645 | 90,468 | 359,899 | --- | --- | 30,000 | 29,979 | 419,878 |
| Landfall | 337,017 | 46,351 | 5,622 | --- | 96,405 | 2,078 | 98,483 | 1,059,288 | 5,590 | 1,213 | 174,278 | 1,727,842 | --- | --- | --- | 200,000 | 1,927,842 |
| Lanesboro | 636,176 | 17,388 | 11,647 | 227,052 | 242,842 | 42,180 | 512,074 | 190,948 | 3,803 | 837 | 208,723 | 1,581,596 | --- | --- | 12,906 | 39,000 | 1,633,502 |
| Laporte | 39,414 | --- | 5,775 | --- | 10,915 | --- | 10,915 | 600 | --- | 94 | 50,011 | 106,809 | --- | --- | --- | --- | 106,809 |
| Lastrup | 22,025 | 1,515 | 2,640 | --- | 6,047 | 1,425 | 7,472 | 39,361 | --- | --- | 275 | 73,288 | --- | --- | --- | --- | 73,288 |
| Lauderdale | 623,348 | 25,502 | 38,139 | --- | 536,291 | 4,975 | 541,266 | 50,594 | 38,417 | 8,935 | 89,070 | 1,415,271 | --- | --- | --- | 69,315 | 1,484,586 |
| Le Center | 1,067,555 | 210,398 | 35,100 | --- | 849,659 | --- | 849,659 | 3,700 | 41,677 | 3,545 | 77,076 | 2,288,710 | 2,568,675 | --- | 25,000 | 17,313 | 4,899,698 |
| Le Sueur | 2,041,642 | 226,323 | 105,338 | 138,056 | 1,113,095 | 28,444 | 1,279,595 | 1,256,144 | 62,533 | 41,223 | 433,203 | 5,446,001 | 4,019,207 | 26,956 | 350,000 | 447,430 | 10,289,594 |
| Lengby | 15,292 | --- | 1,765 | --- | 22,042 | --- | 22,042 | 410 | --- | 40 | 6,119 | 45,668 | --- | --- | --- | --- | 45,668 |
| Leonard | 3,570 | --- | --- | --- | 5,715 | --- | 5,715 | --- | --- | 54 | 4,419 | 13,758 | --- | --- | --- | --- | 13,758 |
| Leonidas | 17,054 | --- | 10 | --- | 50,317 | --- | 50,317 | 1,980 | --- | 7 | 7,182 | 76,550 | --- | --- | --- | --- | 76,550 |
| LeRoy | 381,175 | 19,647 | 3,301 | --- | 349,836 | 8,693 | 358,529 | 10,078 | --- | 3,053 | 35,616 | 811,399 | --- | --- | --- | 20,000 | 831,399 |
| Lester Prairie | 650,919 | 31,471 | 38,908 | --- | 524,012 | 416,404 | 940,416 | 157,442 | 3,925 | 7,734 | 33,963 | 1,864,778 | --- | --- | --- | --- | 1,864,778 |
| Lewiston | 712,836 | 47,792 | 15,127 | --- | 509,275 | 111,039 | 620,314 | 203,057 | 3,743 | 1,265 | 63,950 | 1,668,084 | --- | --- | --- | 71,000 | 1,739,084 |
| Lewisville | 71,029 | --- | 984 | 2,339 | 101,493 | --- | 103,832 | 8,171 | --- | 549 | 4,476 | 189,041 | --- | --- | --- | --- | 189,041 |
| Lexington | 1,081,887 | 39,832 | 68,251 | --- | 429,165 | 64,376 | 493,541 | 70,934 | 27,392 | 69,877 | 24,424 | 1,876,138 | 538,565 | --- | 75,000 | 138,281 | 2,627,984 |
| Lilydale | 657,135 | --- | 40,177 | --- | 1,202 | --- | 1,202 | 9,417 | 5,570 | 1,705 | 9,138 | 724,344 | --- | --- | --- | 12,800 | 737,144 |
| Lindstrom | 1,881,747 | 85,048 | 23,527 | --- | 320,237 | 168,313 | 488,550 | 180,965 | --- | 83,307 | 72,707 | 2,815,851 | --- | --- | 431,044 | 510,343 | 3,757,238 |
| Lino Lakes | 8,708,026 | 1,278,202 | 407,681 | --- | 434,200 | 388,825 | 823,025 | 731,640 | 149,653 | 265,794 | 671,462 | 13,035,483 | 3,140,000 | 1,727 | 69,294 | 2,539,240 | 18,785,744 |
| Lismore | 101,747 | --- | 30 | 600 | 82,971 | --- | 83,571 | 29,359 | 465 | 339 | 29,395 | 244,906 | --- | --- | --- | --- | 244,906 |
| Litchfield | 2,184,893 | 100,426 | 154,006 | --- | 2,406,790 | 53,000 | 2,459,790 | 1,178,558 | 15,113 | 40,938 | 109,343 | 6,243,067 | --- | 24,515 | 959,697 | 637,626 | 7,864,905 |
| Little Canada | 3,988,553 | 1,380,810 | 562,968 | --- | 517,362 | 20,408 | 537,770 | 467,915 | 46,571 | 490,497 | 295,240 | 7,770,324 | 3,482,931 | 1,000 | 300,000 | 725,322 | 12,279,577 |
| Little Falls | 4,091,826 | 413,156 | 157,032 | 11,754 | 3,594,955 | 20,500 | 3,627,209 | 342,074 | 9,108 | 42,534 | 676,080 | 9,359,019 | --- | 15,983 | 230,500 | 1,012,058 | 10,617,560 |
| Littlefork | 233,292 | 7,959 | 1,901 | --- | 342,092 | --- | 342,092 | 206,007 | --- | 782 | 14,459 | 806,492 | --- | 6,325 | 49,976 | 18,000 | 880,793 |
| Long Beach | 128,461 | 15,986 | 21,194 | --- | --- | --- | --- | 2,187 | --- | 184 | 7,884 | 175,896 | --- | --- | --- | --- | 175,896 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues | | | | Charges for Services | Fines & Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Financing Sources | Transfers In | | Total Revenues & Other Sources |
|-----------------|------------|---------------------|----------------------|----------------------------|--------------|--------------|------------|----------------------|------------------|-------------------|--------------------|----------------|------------|-------------------------|------------------|--------------------|--------------------------------|
| | | | | Federal Grants | State Grants | Local Grants | Total | | | | | | | | Enterprise Funds | Governmental Funds | |
| Long Lake | 1,081,190 | 95,000 | 68,960 | --- | 132,979 | --- | 132,979 | 475,111 | 11,229 | 36,457 | 7,125 | 1,908,051 | --- | --- | --- | 5,080 | 1,913,131 |
| Long Prairie | 769,108 | 83,729 | 27,849 | 1,033,325 | 1,012,388 | 9,000 | 2,054,713 | 179,389 | 25,867 | 14,867 | 168,425 | 3,323,947 | --- | 36,949 | 165,500 | 286,205 | 3,812,601 |
| Longville | 252,118 | --- | 6,572 | 271,260 | 91,056 | 1,190 | 363,506 | 119,783 | 60 | 199 | 50,405 | 792,643 | --- | 13,253 | --- | --- | 805,896 |
| Lonsdale | 1,706,962 | 325,912 | 87,415 | --- | 1,996,718 | 20,941 | 2,017,659 | 207,081 | 18,189 | 420 | 143,027 | 4,506,665 | --- | 110,090 | --- | 101,032 | 4,717,787 |
| Loretto | 359,761 | 516 | 19,824 | --- | 80,475 | 2,789 | 83,264 | 1,050 | 4,321 | 342 | 66,022 | 535,100 | --- | --- | --- | 72,914 | 608,014 |
| Louisburg | 15,560 | --- | --- | --- | 8,424 | --- | 8,424 | 490 | --- | 56 | 234 | 24,764 | --- | --- | --- | --- | 24,764 |
| Lowry | 101,835 | 35,424 | 3,500 | --- | 69,355 | --- | 69,355 | 27,382 | --- | 5,229 | 154,238 | 396,963 | --- | --- | --- | 26,570 | 423,533 |
| Lucan | 123,724 | --- | 2,060 | --- | 65,069 | --- | 65,069 | 31,139 | --- | 4,621 | 174,119 | 400,732 | --- | --- | --- | --- | 400,732 |
| Luverne | 1,913,512 | 5,570 | 116,362 | 259,676 | 1,532,449 | 13,945 | 1,806,070 | 820,986 | --- | 109,897 | 254,906 | 5,027,303 | --- | 12,745 | 521,999 | 1,054,271 | 6,616,318 |
| Lyle | 93,136 | --- | 2,299 | --- | 279,178 | --- | 279,178 | 12,569 | 228 | 5,032 | 37,860 | 430,302 | --- | --- | --- | 11,600 | 441,902 |
| Lynd | 169,470 | 6,457 | 3,634 | --- | 79,811 | --- | 79,811 | 11,308 | 300 | 1,220 | 10,256 | 282,456 | --- | --- | --- | 33,000 | 315,456 |
| Mabel | 369,256 | --- | --- | --- | 301,495 | --- | 301,495 | 143,294 | 1,041 | 697 | 198,587 | 1,014,370 | 1,031 | --- | 16,531 | 74,000 | 1,105,932 |
| Madelia | 544,951 | 61,951 | 5,787 | --- | 974,954 | 14,927 | 989,881 | 595,906 | 4,815 | 9,166 | 196,096 | 2,408,553 | --- | --- | 195,000 | --- | 2,603,553 |
| Madison | 504,812 | 206,496 | 4,025 | --- | 766,860 | 3,668 | 770,528 | 149,386 | 2,836 | 47,091 | 467,907 | 2,153,081 | --- | 2,564 | 782,375 | 388,669 | 3,326,689 |
| Madison Lake | 511,186 | 2,284,874 | 49,344 | 8,169 | 235,976 | 600 | 244,745 | 123,176 | 16,555 | 7,710 | 26,632 | 3,264,222 | 4,885,809 | --- | 78,817 | 45,538 | 8,274,386 |
| Magnolia | 33,314 | --- | 66 | --- | 66,187 | --- | 66,187 | 16,036 | 133 | 546 | 1,374 | 117,656 | --- | --- | --- | --- | 117,656 |
| Mahnomen | 274,995 | 39,470 | 2,020 | --- | 833,308 | --- | 833,308 | 39,892 | --- | 14,292 | 327,553 | 1,531,530 | --- | --- | 235,000 | --- | 1,766,530 |
| Mahtomedi | 3,581,342 | 408,589 | 182,513 | --- | 967,098 | 15,804 | 982,902 | 1,029,293 | 32,810 | 357,007 | 53,465 | 6,627,921 | 3,339,831 | 14,401 | --- | 1,915,502 | 11,897,655 |
| Manchester | 15,156 | --- | --- | --- | 15,560 | 2,255 | 17,815 | 33,249 | --- | 392 | 1,547 | 68,159 | --- | --- | --- | 1,691 | 69,850 |
| Manhattan Beach | 114,899 | --- | 3,100 | --- | 132 | --- | 132 | --- | --- | --- | 1,043 | 119,174 | --- | --- | --- | --- | 119,174 |
| Mankato | 16,260,912 | 4,905,110 | 1,653,681 | 277,474 | 15,273,173 | 302,982 | 15,853,629 | 1,171,903 | 286,036 | 119,078 | 1,145,224 | 41,395,573 | 11,883,593 | --- | 4,009,261 | 7,861,733 | 65,150,160 |
| Mantorville | 433,596 | 55,860 | 39,748 | --- | 280,296 | 67,678 | 347,974 | 71,657 | 3,153 | 4,690 | 42,567 | 999,245 | --- | --- | 69,600 | 220,303 | 1,289,148 |
| Maple Grove | 32,893,658 | 17,193,218 | 4,012,759 | 96,692 | 5,881,639 | 427,346 | 6,405,677 | 5,580,895 | 521,817 | 4,583,037 | 4,100,606 | 75,291,667 | 5,962,050 | 1,369,660 | 1,700,700 | 13,158,039 | 97,482,116 |
| Maple Lake | 602,234 | 220,661 | 20,130 | --- | 547,998 | 5,134 | 553,132 | 418,016 | 125 | 10,292 | 141,241 | 1,965,831 | 1,476,353 | 2,500 | --- | 244,316 | 3,689,000 |
| Maple Plain | 1,274,421 | 131,650 | 63,221 | --- | 270,020 | 15,396 | 285,416 | 411,860 | 11,892 | 10,696 | 14,583 | 2,203,739 | 1,523,721 | 40,417 | 91,420 | 1,173,460 | 5,032,757 |
| Mapleton | 698,119 | 113,775 | 4,429 | 60,216 | 726,672 | 19,187 | 806,075 | 60,840 | 8,756 | 25,814 | 104,922 | 1,822,730 | 63,667 | --- | --- | 159,000 | 2,045,397 |
| Mapleview | 30,535 | --- | 3,478 | --- | 62,054 | --- | 62,054 | 67,680 | --- | 613 | 6,165 | 170,525 | --- | --- | --- | --- | 170,525 |
| Maplewood | 18,735,156 | 2,932,608 | 2,275,634 | 625,894 | 6,214,266 | 635,201 | 7,475,361 | 4,764,933 | 297,444 | 69,903 | 195,949 | 36,746,988 | 9,369,279 | 10,908 | 1,602,365 | 5,186,611 | 52,916,151 |
| Marble | 106,764 | 159 | 1,865 | --- | 315,196 | 4,000 | 319,196 | 81,324 | 1,205 | 77,602 | 29,454 | 617,569 | --- | --- | 129,696 | 28,286 | 775,551 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Marietta | 26,354 | 1,413 | 820 | --- | 69,630 | 1,640 | 71,270 | 32,612 | --- | 1,388 | 55,409 | 189,266 | --- | --- | --- | --- | 189,266 |
| Marine on Saint Croix | 729,993 | --- | 10,837 | --- | 42,892 | 1,500 | 44,392 | 170,191 | 1,451 | 2,995 | 20,114 | 979,973 | --- | --- | --- | 499,848 | 1,479,821 |
| Marshall | 8,280,639 | 766,883 | 308,401 | 121,558 | 3,528,172 | 397,304 | 4,047,034 | 1,389,708 | 133,917 | 344,842 | 3,065,423 | 18,336,847 | 19,502,414 | 41,460 | 956,811 | 4,853,696 | 43,691,228 |
| Mayer | 569,230 | 109,416 | 77,052 | 3,560 | 306,731 | 8,673 | 318,964 | 82,799 | 3,192 | 5,563 | 57,551 | 1,223,767 | 1,675,000 | --- | --- | 64,607 | 2,963,374 |
| Maynard | 215,860 | 12,690 | 1,212 | 18,291 | 137,764 | --- | 156,055 | 37,766 | --- | 3,099 | 44,815 | 471,497 | --- | --- | --- | 8,837 | 480,334 |
| Mazeppa | 380,824 | 4,879 | 9,135 | --- | 210,127 | 1,883 | 212,010 | 80,872 | 1,727 | 5,113 | 85,867 | 780,427 | 818,762 | --- | 87,092 | 64,679 | 1,750,960 |
| McGrath | 14,807 | --- | 1,377 | --- | 22,504 | --- | 22,504 | 20,746 | 627 | 77 | 4,466 | 64,604 | --- | --- | --- | --- | 64,604 |
| McGregor | 249,516 | --- | 5,969 | --- | 207,943 | --- | 207,943 | 348,715 | 1,257 | 4,263 | 69,478 | 887,141 | --- | --- | --- | 59,700 | 946,841 |
| McIntosh | 93,706 | --- | 1,158 | --- | 271,925 | --- | 271,925 | 73,213 | 1,106 | 544 | 93,903 | 535,555 | 25,980 | --- | 35,340 | --- | 596,875 |
| McKinley | 58,156 | --- | 52 | --- | 67,368 | 1,188,233 | 1,255,601 | 1,320 | --- | 1,570 | 6,024 | 1,322,723 | --- | --- | 15,213 | 28,201 | 1,366,137 |
| Meadowlands | 51,231 | --- | 880 | --- | 24,169 | --- | 24,169 | 29,045 | --- | 133 | 8,101 | 113,559 | --- | --- | --- | --- | 113,559 |
| Medford | 655,919 | 118,647 | 4,582 | 6,525 | 219,382 | 11,090 | 236,997 | 40,225 | 495 | 4,738 | 106,543 | 1,168,146 | 518,997 | --- | --- | --- | 1,687,143 |
| Medicine Lake | 287,878 | --- | 28,081 | --- | 10,749 | 2,136 | 12,885 | 2,577 | --- | 140 | 5,082 | 336,643 | --- | --- | --- | --- | 336,643 |
| Medina | 3,841,735 | 316,364 | 478,385 | 38,308 | 251,091 | 14,770 | 304,169 | 1,532,212 | 163,836 | 116,665 | 91,212 | 6,844,578 | --- | 25,028 | 282,444 | 1,102,034 | 8,254,084 |
| Meire Grove | 30,811 | --- | 1,085 | --- | 20,086 | --- | 20,086 | 2,839 | 360 | 476 | 255 | 55,912 | --- | --- | --- | 7,677 | 63,589 |
| Melrose | 1,867,293 | 46,140 | 49,535 | --- | 804,784 | --- | 804,784 | 253,169 | 15,131 | 147,870 | 37,392 | 3,221,314 | --- | 184,056 | 2,224 | 972,166 | 4,379,760 |
| Menahga | 422,818 | 316,482 | 1,126 | 18,498 | 439,577 | --- | 458,075 | 152,881 | 10,880 | 9,900 | 327,105 | 1,699,267 | --- | 6,615 | 60,000 | 113,816 | 1,879,698 |
| Mendota | 166,884 | --- | 13,761 | --- | 25,000 | 1,122 | 26,122 | 5,497 | 1,240 | 1,096 | 5,065 | 219,665 | 88,000 | --- | --- | --- | 307,665 |
| Mendota Heights | 6,514,785 | 691,238 | 443,498 | 15,687 | 959,804 | 33,024 | 1,008,515 | 970,694 | 55,104 | 279,174 | 133,612 | 10,096,620 | 1,935,315 | --- | 211,115 | 2,076,105 | 14,319,155 |
| Mentor | 33,273 | --- | 1,950 | --- | 43,246 | --- | 43,246 | 51,232 | --- | 1,287 | 143,902 | 274,890 | 29,215 | --- | 47,100 | --- | 351,205 |
| Middle River | 59,113 | --- | 2,039 | --- | 149,244 | 8,607 | 157,851 | 28,180 | 370 | 1,940 | 10,758 | 260,251 | --- | --- | --- | 6,000 | 266,251 |
| Miesville | 56,040 | --- | 7,571 | --- | 20,117 | --- | 20,117 | 93,975 | 600 | 289 | 7,711 | 186,303 | --- | --- | --- | --- | 186,303 |
| Milaca | 1,028,162 | 12,514 | 29,719 | --- | 844,665 | --- | 844,665 | 270,866 | 9,638 | 18,117 | 242,326 | 2,456,007 | 190,000 | --- | 254,316 | 55,972 | 2,956,295 |
| Milan | 138,275 | --- | 465 | 49,500 | 111,356 | 2,053 | 162,909 | 25,625 | --- | 5,626 | 25,275 | 358,175 | --- | --- | --- | 49,500 | 407,675 |
| Millerville | 18,429 | --- | 360 | --- | 22,094 | --- | 22,094 | 20,496 | --- | 13 | 57,622 | 119,014 | --- | 171 | --- | --- | 119,185 |
| Millville | 25,252 | 529 | 4,625 | --- | 23,343 | 525 | 23,868 | 206 | --- | 513 | 11,718 | 66,711 | --- | --- | --- | --- | 66,711 |
| Milroy | 143,307 | 763 | 3,555 | --- | 72,920 | --- | 72,920 | 26,312 | --- | 361 | 14,147 | 261,365 | --- | 613 | 16,000 | 5,680 | 283,658 |
| Miltona | 188,958 | 16,941 | 2,312 | 447,708 | 67,477 | --- | 515,185 | 2,750 | 807 | 1,758 | 43,317 | 772,028 | 870,485 | --- | 36,402 | 23,000 | 1,701,915 |
| Minneapolis | 447,799,390 | 25,622,795 | 51,309,886 | 28,741,419 | 117,162,498 | 11,036,847 | 156,940,764 | 90,993,422 | 7,887,911 | 4,068,048 | 24,670,491 | 809,292,707 | 97,461,000 | --- | 6,481,230 | 104,449,863 | 1,017,684,800 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Minneiska | 11,966 | --- | 3,010 | --- | 5,781 | --- | 5,781 | 1,213 | --- | 17 | 3,088 | 25,075 | --- | --- | --- | --- | 25,075 |
| Minneota | 499,507 | 31,220 | 7,635 | 2,450 | 517,084 | --- | 519,534 | 123,912 | 4,618 | 4,952 | 69,884 | 1,261,262 | --- | 93,710 | 144,187 | 226,029 | 1,725,188 |
| Minnesota City | 27,903 | --- | 2,130 | --- | 44,553 | --- | 44,553 | --- | --- | 492 | 5,336 | 80,414 | --- | --- | --- | --- | 80,414 |
| Minnesota Lake | 278,304 | 25,477 | 3,625 | --- | 211,544 | --- | 211,544 | 47,873 | 1,577 | 7,965 | 40,097 | 616,462 | --- | 23,486 | --- | --- | 639,948 |
| Minnetonka | 35,384,337 | 525,284 | 3,541,462 | 333,703 | 7,851,963 | 178,967 | 8,364,633 | 1,772,607 | 616,154 | 747,419 | 2,391,610 | 53,343,506 | --- | --- | 1,067,203 | 3,661,625 | 58,072,334 |
| Minnetonka Beach | 796,738 | 420 | 112,767 | --- | 540 | 1,896 | 2,436 | 83,422 | 7,088 | 198 | 3,390 | 1,006,459 | --- | --- | --- | 62,890 | 1,069,349 |
| Minnetrista | 3,908,750 | 1,956,154 | 666,305 | 18,147 | 268,271 | --- | 286,418 | 894,723 | 55,469 | 119,528 | 272,578 | 8,159,925 | 5,476,382 | 120,250 | --- | 403,104 | 14,159,661 |
| Mizpah | 2,063 | --- | 1,230 | --- | 8,232 | --- | 8,232 | 2,163 | --- | --- | 8,400 | 22,088 | --- | --- | --- | 2,000 | 24,088 |
| Montevideo | 2,092,131 | 260,056 | 16,235 | 407,852 | 2,788,488 | 32,784 | 3,229,124 | 430,267 | 50,233 | 76,392 | 134,910 | 6,289,348 | 3,708,874 | 36,607 | 250,000 | 504,205 | 10,789,034 |
| Montgomery | 1,794,155 | 81,756 | 47,638 | --- | 798,240 | 40,316 | 838,556 | 240,550 | 9,805 | 5,356 | 57,263 | 3,075,079 | --- | 4,516 | --- | --- | 3,079,595 |
| Monticello | 9,591,399 | 1,912,932 | 378,810 | --- | 701,087 | 31,279 | 732,366 | 1,790,231 | 1,900 | 738,956 | 345,856 | 15,492,450 | 6,067,626 | --- | 2,972,232 | 1,942,153 | 26,474,461 |
| Montrose | 920,222 | 274,200 | 50,784 | --- | 607,918 | 12,834 | 620,752 | 113,601 | 200 | 13,455 | 30,947 | 2,024,161 | --- | --- | 56,186 | 32,550 | 2,112,897 |
| Moorhead | 8,709,535 | 10,380,331 | 849,029 | 2,445,492 | 20,568,405 | 679,470 | 23,693,367 | 3,561,171 | 636,026 | 134,609 | 2,193,043 | 50,157,111 | 45,288,381 | 66,626 | 10,625,167 | 1,064,155 | 107,201,440 |
| Moose Lake | 525,359 | 892 | 24,150 | 317,790 | 913,412 | 9,377 | 1,240,579 | 194,342 | 5,426 | 6,472 | 89,297 | 2,086,517 | 1,256,343 | --- | 140,001 | 32,816 | 3,515,677 |
| Mora | 1,055,497 | 45,594 | 31,748 | 500 | 1,883,317 | 507,980 | 2,391,797 | 508,258 | 18,488 | 53,845 | 794,720 | 4,899,947 | --- | --- | 730,001 | 652,152 | 6,282,100 |
| Morgan | 383,109 | --- | 5,596 | --- | 355,319 | 76,119 | 431,438 | 273,431 | 3,275 | 3,727 | 81,054 | 1,181,630 | --- | 1,200 | 16,697 | --- | 1,199,527 |
| Morris | 1,691,745 | 389,462 | 71,674 | 520,612 | 3,723,223 | --- | 4,243,835 | 418,678 | 36,212 | 42,640 | 229,069 | 7,123,315 | --- | 180,014 | 482,705 | 834,239 | 8,620,273 |
| Morristown | 292,868 | 28,340 | 8,713 | 41 | 298,445 | 3,900 | 302,386 | 77,952 | 7,751 | 13,385 | 257,186 | 988,581 | --- | --- | --- | 73,750 | 1,062,331 |
| Morton | 191,254 | 1,294 | 2,877 | 8,790 | 152,172 | 3,000 | 163,962 | 25,634 | --- | 3,078 | 18,620 | 406,719 | 158,254 | 83,800 | 28,440 | --- | 677,213 |
| Motley | 337,282 | 50,860 | 32,139 | 84,345 | 180,444 | 375 | 265,164 | 69,398 | 1,881 | 3,506 | 27,269 | 787,499 | --- | --- | 169,265 | --- | 956,764 |
| Mound | 6,512,580 | 1,231,481 | 435,867 | 85,989 | 532,380 | 4,600 | 622,969 | 1,226,641 | 65,071 | 7,240 | 256,410 | 10,358,259 | 1,655,000 | 7,000 | 601,502 | 283,427 | 12,905,188 |
| Mounds View | 7,197,519 | 54,396 | 246,970 | 1,088 | 1,202,849 | 111,377 | 1,315,314 | 680,359 | 69,101 | 1,025,931 | 206,593 | 10,796,183 | --- | --- | 460,985 | 1,348,781 | 12,605,949 |
| Mountain Iron | 1,615,231 | 32,654 | 38,835 | --- | 3,482,257 | 53,618 | 3,535,875 | 381,951 | 13,531 | 29,748 | 27,231 | 5,675,056 | --- | 487,904 | 53,200 | 847,079 | 7,063,239 |
| Mountain Lake | 609,012 | 233,984 | 16,976 | 284,968 | 975,952 | --- | 1,260,920 | 317,333 | 4,835 | 5,678 | 163,745 | 2,612,483 | 2,072,000 | --- | 120,000 | 292,993 | 5,097,476 |
| Murdock | 101,483 | --- | 335 | --- | 86,653 | --- | 86,653 | 18,675 | --- | 44 | 4,330 | 211,520 | 22,967 | 8,000 | --- | --- | 242,487 |
| Myrtle | 11,116 | --- | 1,300 | --- | 34,187 | --- | 34,187 | --- | --- | 431 | 5,001 | 52,035 | --- | --- | --- | --- | 52,035 |
| Nashua | 6,260 | 2,982 | --- | --- | 109 | --- | 109 | --- | 25 | 185 | 275 | 9,836 | --- | --- | --- | --- | 9,836 |
| Nashwauk | 460,380 | 15,927 | 10,186 | 25,656 | 1,214,224 | 394,715 | 1,634,595 | 62,253 | 5,002 | 205 | 396,531 | 2,585,079 | --- | --- | 337,458 | 306,498 | 3,229,035 |
| Nassau | 16,137 | 1,176 | 550 | --- | 29,089 | 760 | 29,849 | 21,654 | --- | 132 | 1,410 | 70,908 | --- | --- | --- | --- | 70,908 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Nelson | 42,219 | --- | 14,420 | --- | 27,939 | --- | 27,939 | 1,497 | --- | --- | 58,694 | 144,769 | --- | --- | --- | --- | 144,769 |
| Nerstrand | 78,156 | --- | 155 | --- | 45,392 | --- | 45,392 | 100,589 | --- | 45 | 4,980 | 229,317 | --- | --- | --- | --- | 229,317 |
| Nevis | 212,625 | 2,696 | 19,957 | 126,310 | 78,601 | --- | 204,911 | 114,069 | 2,211 | 303 | 29,958 | 586,730 | --- | --- | 35,000 | --- | 621,730 |
| New Auburn | 214,286 | 27,704 | 4,595 | 18,772 | 134,648 | 8,283 | 161,703 | 39,826 | 785 | 463 | 142,648 | 592,010 | 91,152 | 5,980 | --- | 74,882 | 764,024 |
| New Brighton | 10,670,976 | 174,558 | 738,257 | 11,136 | 1,656,261 | 309,667 | 1,977,064 | 7,900,078 | 68,845 | 1,267,551 | 760,149 | 23,557,478 | --- | 321,957 | 1,718 | 5,036,945 | 28,918,098 |
| New Germany | 236,214 | 33,385 | 22,896 | 571,377 | 36,114 | --- | 607,491 | 85,433 | 1,357 | 3,735 | 100,479 | 1,090,990 | 3,495,000 | --- | --- | 25,135 | 4,611,125 |
| New Hope | 10,695,212 | 98,617 | 353,973 | 136,724 | 643,330 | 38,771 | 818,825 | 1,679,553 | 215,585 | 248,013 | 113,480 | 14,223,258 | --- | 4,055,382 | 192,000 | 477,461 | 18,948,101 |
| New London | 465,035 | 112,600 | 64,221 | 273,315 | 350,336 | --- | 623,651 | 301,356 | 1,104 | 9,686 | 188,110 | 1,765,763 | 527,000 | --- | --- | 130,568 | 2,423,331 |
| New Munich | 107,453 | --- | 4,172 | --- | 73,962 | --- | 73,962 | 782 | 2,115 | 2,940 | 52,335 | 243,759 | --- | --- | --- | --- | 243,759 |
| New Prague | 3,882,242 | 604,347 | 180,947 | 2,474 | 1,860,256 | 11,827 | 1,874,557 | 251,453 | 46,637 | 117,137 | 150,206 | 7,107,526 | 1,300,361 | 1,750 | 40,000 | 987,960 | 9,437,597 |
| New Richland | 374,487 | 71,938 | 14,294 | 1,282 | 424,201 | 4,250 | 429,733 | 153,454 | 4,406 | 6,144 | 75,097 | 1,129,553 | 1,664,521 | --- | --- | 67,347 | 2,861,421 |
| New Trier | 47,230 | --- | 8,836 | --- | 2,931 | --- | 2,931 | --- | 2,171 | 364 | 4,088 | 65,620 | --- | --- | --- | 1,872 | 67,492 |
| New Ulm | 7,753,668 | 1,551,276 | 237,560 | 2,623,115 | 6,707,549 | 2,160,382 | 11,491,046 | 1,883,733 | 97,896 | 553,615 | 180,134 | 23,748,928 | 3,551,228 | 42,513 | --- | 5,963,596 | 33,306,265 |
| New York Mills | 562,424 | 165,957 | 3,320 | --- | 419,209 | 43,881 | 463,090 | 191,712 | 9,443 | 31,195 | 30,817 | 1,457,958 | --- | 16,200 | 679,000 | 17,919 | 2,171,077 |
| Newfolden | 64,097 | 11,110 | 2,000 | 17,745 | 98,752 | --- | 116,497 | 84,456 | 884 | 239 | 40,851 | 320,134 | --- | --- | --- | 5,336 | 325,470 |
| Newport | 2,506,953 | 341,948 | 77,636 | --- | 747,254 | 11,464 | 758,718 | 17,647 | 66,381 | 32,172 | 62,469 | 3,863,924 | 2,395,884 | --- | 22,382 | 695,088 | 6,977,278 |
| Nicollet | 310,617 | 148,611 | 18,714 | --- | 375,830 | --- | 375,830 | --- | --- | 12,207 | 8,631 | 874,610 | --- | --- | --- | --- | 874,610 |
| Nielsville | 35,080 | --- | 1,188 | --- | 26,423 | --- | 26,423 | 3,027 | --- | 129 | 9,847 | 75,694 | --- | --- | --- | 106 | 75,800 |
| Nimrod | 18,925 | --- | 1,805 | --- | 5,964 | --- | 5,964 | 6 | --- | 367 | 2,534 | 29,601 | --- | --- | --- | --- | 29,601 |
| Nisswa | 2,095,582 | --- | 35,836 | --- | 61,766 | 30,000 | 91,766 | 320,587 | 17,222 | 21,338 | 60,981 | 2,643,312 | 1,263,041 | --- | 280,000 | 163,103 | 4,349,456 |
| Norcross | 26,236 | --- | 79 | --- | 16,704 | --- | 16,704 | --- | --- | 920 | 198 | 44,137 | --- | --- | --- | --- | 44,137 |
| North Branch | 4,736,207 | 914,617 | 161,273 | 24,739 | 1,930,634 | 31,311 | 1,986,684 | 96,176 | 31,930 | 54,886 | 284,599 | 8,266,372 | --- | --- | 586,661 | 115,703 | 8,968,736 |
| North Mankato | 6,696,431 | 1,133,696 | 357,809 | 70,820 | 2,192,716 | 67,936 | 2,331,472 | 202,252 | 20,068 | 34,217 | 364,584 | 11,140,529 | 2,976,790 | 740,948 | 457,006 | 1,311,327 | 16,626,600 |
| North Oaks | 1,352,143 | 49,758 | 574,698 | --- | 308 | 9,454 | 9,762 | 662,059 | 2,540 | 343 | 29,563 | 2,680,866 | --- | --- | --- | 338,750 | 3,019,616 |
| North Saint Paul | 4,476,329 | 264,262 | 293,691 | --- | 2,298,181 | --- | 2,298,181 | 390,125 | 61,758 | 78,822 | 184,468 | 8,047,636 | 2,431,655 | --- | 970,000 | 1,305,846 | 12,755,137 |
| Northfield | 8,404,890 | 777,420 | 396,898 | 92,768 | 4,019,424 | 197,780 | 4,309,972 | 1,820,993 | 114,273 | 398,235 | 522,668 | 16,745,349 | 3,318,626 | 57,747 | 180,018 | 3,370,110 | 23,671,850 |
| Northome | 48,588 | --- | 1,890 | 144,677 | 73,038 | 16,877 | 234,592 | 48,237 | --- | 1,477 | 14,392 | 349,176 | --- | 2,549 | 20,000 | --- | 371,725 |
| Northrop | 54,325 | 789 | 1,443 | 6,776 | 66,684 | --- | 73,460 | 3,193 | 617 | 313 | 2,450 | 136,590 | --- | --- | --- | --- | 136,590 |
| Norwood Young America | 1,772,960 | 130,671 | 117,540 | 12,806 | 393,634 | 28,420 | 434,860 | 242,026 | 12,252 | 21,044 | 67,323 | 2,798,676 | --- | 1,116,535 | 356,797 | 596,026 | 4,868,034 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Nowthen | 1,232,594 | 10,371 | 104,045 | --- | 18,571 | 32,679 | 51,250 | 88,620 | 18,179 | 7,969 | 5,813 | 1,518,841 | --- | --- | --- | 70,459 | 1,589,300 |
| Oak Grove | 2,206,888 | 37,185 | 208,256 | --- | 722,091 | 75,866 | 797,957 | 26,509 | 32,836 | 185,731 | 46,549 | 3,541,911 | --- | --- | --- | 250,291 | 3,792,202 |
| Oak Park Heights | 4,745,641 | 237,636 | 137,543 | 9,855 | 405,967 | 37,461 | 453,283 | 120,050 | 62,885 | 421,387 | 106,753 | 6,285,178 | 3,886,689 | 44,400 | 412,772 | 3,668,890 | 14,297,929 |
| Oakdale | 10,904,616 | 2,175,501 | 659,935 | 19,134 | 1,128,731 | 116,518 | 1,264,383 | 1,453,984 | 177,980 | 859,060 | 234,224 | 17,729,683 | 9,872,876 | 725 | 600,000 | 2,431,144 | 30,634,428 |
| Odessa | 15,385 | --- | 805 | --- | 50,812 | --- | 50,812 | 11,848 | --- | 282 | 3,869 | 83,001 | --- | --- | --- | --- | 83,001 |
| Odin | 22,475 | 10,145 | --- | --- | 34,466 | --- | 34,466 | 3,500 | --- | --- | 16,373 | 86,959 | --- | --- | 682 | 8,644 | 96,285 |
| Ogema | 65,715 | 8,444 | 885 | --- | 51,909 | --- | 51,909 | 7,816 | 2,968 | 40 | 2,708 | 140,485 | --- | --- | --- | --- | 140,485 |
| Ogilvie | 68,479 | --- | 8,190 | --- | 124,077 | --- | 124,077 | 59,210 | 1,945 | 493 | 31,632 | 294,026 | 313,200 | --- | 2,500 | 32,543 | 642,269 |
| Okabena | 56,977 | --- | 620 | --- | 64,103 | --- | 64,103 | 9,034 | --- | 304 | 15,805 | 146,843 | --- | --- | --- | --- | 146,843 |
| Oklee | 177,313 | --- | 1,606 | --- | 137,156 | --- | 137,156 | 25,300 | --- | 400 | 57,050 | 398,825 | --- | --- | --- | 14,670 | 413,495 |
| Olivia | 1,021,786 | 144,686 | 57,031 | --- | 910,395 | --- | 910,395 | 68,841 | 12,609 | 61,154 | 142,220 | 2,418,722 | 1,179,846 | 67,364 | 889,363 | 922,901 | 5,478,196 |
| Onamia | 333,918 | 23,867 | 3,329 | 533 | 300,696 | --- | 301,229 | 100,778 | 3,169 | 3,970 | 88,043 | 858,303 | --- | 22,000 | --- | --- | 880,303 |
| Ormsby | 25,135 | 5,233 | 2,610 | 4,037 | 38,416 | --- | 42,453 | 8,225 | --- | 743 | 20,946 | 105,345 | --- | --- | --- | --- | 105,345 |
| Orono | 4,840,777 | 62,632 | 675,204 | 40,000 | 697,562 | 7,500 | 745,062 | 2,575,231 | 153,821 | 195,862 | 52,612 | 9,301,201 | 4,070,177 | 22,662 | 269,300 | 636,548 | 14,299,888 |
| Oronoco | 636,539 | 33,892 | 56,061 | --- | 116,573 | 102,488 | 219,061 | 29,188 | 877 | 587 | 70,007 | 1,046,212 | 139,200 | --- | --- | 160,421 | 1,345,833 |
| Orr | 105,976 | --- | 1,590 | 43,368 | 263,569 | 105,254 | 412,191 | 160,204 | --- | 9,245 | 128,376 | 817,582 | --- | --- | 8,500 | 18,031 | 844,113 |
| Ortonville | 728,785 | 38,932 | 24,130 | 525,865 | 830,977 | 321,204 | 1,678,046 | 138,460 | 9,499 | 6,705 | 93,120 | 2,717,677 | --- | --- | 441,838 | 93,699 | 3,253,214 |
| Osakis | 664,070 | 164,404 | 34,766 | --- | 460,723 | --- | 460,723 | 144,983 | 12,751 | 8,594 | 149,482 | 1,639,773 | 886,555 | --- | 211,953 | 103,130 | 2,841,411 |
| Oslo | 227,105 | --- | 1,786 | 28,395 | 1,270,982 | 2,668 | 1,302,045 | 18,253 | 71 | 19 | 30,976 | 1,580,255 | --- | 70 | --- | --- | 1,580,325 |
| Osseo | 2,132,898 | 482,461 | 289,907 | --- | 703,169 | 593,055 | 1,296,224 | 38,950 | 46,739 | 17,662 | 394,542 | 4,699,383 | 3,909,007 | --- | 316,332 | 535,635 | 9,460,357 |
| Ostrander | 119,235 | --- | 3,125 | 16,040 | 57,437 | --- | 73,477 | 1,875 | 293 | 59 | 18,202 | 216,266 | --- | --- | --- | --- | 216,266 |
| Otsego | 4,645,056 | 905,441 | 1,238,823 | --- | 1,024,551 | 10,000 | 1,034,551 | 1,142,453 | 4,000 | 157,640 | 50,286 | 9,178,250 | --- | --- | 122,632 | 489,801 | 9,790,683 |
| Ottertail | 369,611 | 7,970 | 11,022 | --- | 12,053 | --- | 12,053 | 63,656 | --- | 6,953 | 61,435 | 532,700 | --- | --- | --- | 51,328 | 584,028 |
| Owatonna | 10,582,768 | 1,099,194 | 349,311 | 570,147 | 6,731,542 | 720,632 | 8,022,321 | 2,131,007 | 172,951 | 571,019 | 757,117 | 23,685,688 | 1,167,211 | 215,518 | 365,000 | 564,000 | 25,997,417 |
| Palisade | 63,993 | --- | 703 | --- | 21,221 | 54,120 | 75,341 | 73,722 | 332 | 284 | 17,258 | 231,633 | --- | --- | 43,500 | 19,403 | 294,536 |
| Park Rapids | 2,663,684 | 695,930 | 74,376 | 1,616,193 | 1,276,189 | 42,567 | 2,934,949 | 457,643 | 25,839 | 117,700 | 64,634 | 7,034,755 | --- | --- | 407,273 | 163,843 | 7,605,871 |
| Parkers Prairie | 512,456 | 1,190 | 650 | --- | 289,435 | --- | 289,435 | 50,704 | 3,454 | 2,726 | 91,311 | 951,926 | --- | --- | --- | 80,483 | 1,032,409 |
| Paynesville | 643,321 | 158,095 | 195,923 | --- | 870,771 | 11,422 | 882,193 | 222,052 | 14,092 | 67,485 | 354,716 | 2,537,877 | 840,000 | 34,427 | 548,250 | 247,347 | 4,207,901 |
| Pease | 36,183 | 3,255 | 2,146 | --- | 28,909 | --- | 28,909 | 100 | --- | 181 | 44,684 | 115,458 | --- | --- | --- | 20,623 | 136,081 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Pelican Rapids | 854,592 | 93,015 | 17,797 | --- | 1,058,684 | 2,353 | 1,061,037 | 374,369 | 15,072 | 6,504 | 113,226 | 2,535,612 | --- | 7,495 | 52,052 | 415,119 | 3,010,278 |
| Pemberton | 161,568 | 7,532 | 2,961 | 4,309 | 42,648 | --- | 46,957 | 29,126 | 8 | 4,136 | 35,972 | 288,260 | --- | --- | --- | --- | 288,260 |
| Pennock | 135,097 | 1,000 | 1,172 | --- | 129,284 | --- | 129,284 | 12,235 | --- | 1,417 | 27,717 | 307,922 | --- | 8,441 | --- | --- | 316,363 |
| Pequot Lakes | 1,536,982 | 14,944 | 15,260 | 4,241 | 170,365 | 6,725 | 181,331 | 288,806 | 19,125 | 32,914 | 192,722 | 2,282,084 | 543,000 | 42,110 | --- | --- | 2,867,194 |
| Perham | 1,754,095 | 494,198 | 130,414 | 34,679 | 789,958 | 137,481 | 962,118 | 342,843 | 13,730 | 37,181 | 359,421 | 4,094,000 | 825,550 | 1,000,682 | 439,572 | 556,106 | 6,915,910 |
| Perley | 21,319 | --- | 1,441 | --- | 27,605 | --- | 27,605 | 7,026 | --- | 22 | 2,197 | 59,610 | --- | --- | --- | --- | 59,610 |
| Peterson | 72,225 | --- | 515 | --- | 46,034 | --- | 46,034 | 9,181 | --- | 823 | 14,716 | 143,494 | --- | --- | --- | 45,000 | 188,494 |
| Pierz | 388,076 | 27,605 | 22,126 | 70,047 | 459,523 | --- | 529,570 | 72,911 | 2,202 | 6,374 | 57,530 | 1,106,394 | --- | --- | 15,000 | 195,198 | 1,316,592 |
| Pillager | 240,789 | 45,810 | 11,065 | --- | 158,541 | --- | 158,541 | 21,641 | 569 | 3,913 | 7,985 | 490,313 | 1,354,436 | --- | 81,000 | 40,000 | 1,965,749 |
| Pine City | 1,202,174 | 277,388 | 46,947 | --- | 609,911 | 42,344 | 652,255 | 504,296 | 11,189 | 39,530 | 80,862 | 2,814,641 | --- | --- | 206,227 | 142,095 | 3,162,963 |
| Pine Island | 1,673,133 | 152,462 | 104,589 | 4,054 | 650,945 | 322,547 | 977,546 | 267,411 | 6,289 | 26,512 | 57,004 | 3,264,946 | 3,880,000 | 506,459 | 98,873 | 361,297 | 8,111,575 |
| Pine River | 437,756 | --- | 26,799 | 73,214 | 343,295 | 1,476 | 417,985 | 215,111 | 16,425 | 2,541 | 32,228 | 1,148,845 | --- | --- | 51,000 | 2,000 | 1,201,845 |
| Pine Springs | 46,973 | --- | 662 | --- | --- | 1,500 | 1,500 | 25,809 | 4,896 | 1,690 | 278 | 81,808 | --- | --- | --- | --- | 81,808 |
| Pipestone | 1,910,742 | 74,892 | 81,445 | 9,037 | 2,023,882 | 38,010 | 2,070,929 | 789,188 | 18,833 | 6,288 | 223,461 | 5,175,778 | 535,000 | 175,749 | 274,881 | 346,086 | 6,507,494 |
| Plainview | 1,794,337 | --- | 33,710 | --- | 793,623 | 293,242 | 1,086,865 | 564,177 | 18,872 | 27,621 | 277,436 | 3,803,018 | --- | --- | --- | --- | 3,803,018 |
| Plato | 145,571 | --- | 16,227 | 2,000 | 63,064 | 22,166 | 87,230 | 80,220 | --- | 994 | 24,841 | 355,083 | --- | --- | --- | 15,151 | 370,234 |
| Plummer | 151,576 | 488 | 1,730 | 2,000 | 73,887 | --- | 75,887 | 13,745 | 29 | 1,283 | 31,798 | 276,536 | 70,850 | --- | --- | 7,900 | 355,286 |
| Plymouth | 31,386,927 | 75,650 | 5,078,336 | 2,075,783 | 12,302,345 | 1,859,643 | 16,237,771 | 4,855,962 | 605,751 | 2,597,247 | 1,610,034 | 62,447,678 | --- | --- | 5,965,868 | 24,824,080 | 93,237,626 |
| Porter | 46,303 | --- | 1,210 | --- | 49,710 | --- | 49,710 | 18,290 | 333 | 2,861 | 43,748 | 162,455 | --- | --- | --- | 288 | 162,743 |
| Preston | 782,646 | 168,174 | 5,633 | --- | 539,845 | --- | 539,845 | 255,336 | 2,615 | 5,764 | 179,243 | 1,939,256 | 4,814,511 | --- | --- | 175,435 | 6,929,202 |
| Princeton | 2,341,865 | 258,924 | 190,952 | 11,491 | 1,254,446 | --- | 1,265,937 | 422,028 | 20,530 | 93,381 | 268,759 | 4,862,376 | --- | 46,999 | 55,239 | 624,241 | 5,588,855 |
| Prinsburg | 296,750 | --- | 80 | --- | 102,477 | --- | 102,477 | 25,566 | --- | 1,616 | 174,443 | 600,932 | --- | --- | --- | --- | 600,932 |
| Prior Lake | 10,519,077 | 616,960 | 580,112 | 144,410 | 1,374,562 | 519,523 | 2,038,495 | 2,771,929 | 127,225 | 730,981 | 350,339 | 17,735,118 | 5,397,735 | 13,694 | 1,889,436 | 1,542,835 | 26,578,818 |
| Proctor | 1,444,572 | 255,816 | 32,389 | 1,521 | 1,129,238 | --- | 1,130,759 | 132,007 | 21,368 | 1,072 | 10,468 | 3,028,451 | --- | 496 | 8,600 | 306,228 | 3,343,775 |
| Quamba | 37,472 | --- | --- | --- | 19,642 | --- | 19,642 | 798 | --- | 154 | 375 | 58,441 | --- | --- | --- | --- | 58,441 |
| Racine | 158,184 | --- | 750 | --- | 72,990 | --- | 72,990 | --- | --- | 2,278 | 3,657 | 237,859 | --- | --- | 48,294 | --- | 286,153 |
| Ramsey | 9,544,771 | 326,465 | 458,532 | 16,889 | 2,598,962 | --- | 2,615,851 | 966,951 | 72,216 | 965,382 | 596,208 | 15,546,376 | 875,000 | --- | 119,500 | 2,210,039 | 18,750,915 |
| Randall | 186,999 | 3,848 | 565 | --- | 193,115 | --- | 193,115 | 10,943 | 467 | 567 | 20,383 | 416,887 | --- | --- | 29,000 | 56,459 | 502,346 |
| Randolph** | 69,772 | --- | 800 | --- | 24,054 | --- | 24,054 | 63,492 | --- | 88 | 22,820 | 181,026 | --- | --- | --- | --- | 181,026 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Ranier | 163,393 | 50,437 | 1,548 | 95,605 | 96,188 | --- | 191,793 | 7,580 | --- | 6 | 22,164 | 436,921 | --- | --- | 52,620 | --- | 489,541 |
| Raymond | 238,479 | 52,234 | 4,815 | --- | 251,472 | --- | 251,472 | 117,282 | 430 | 2,135 | 91,208 | 758,055 | --- | --- | 19,000 | 28,440 | 805,495 |
| Red Lake Falls | 725,253 | 3,914 | 22,684 | 3,679 | 844,161 | 8,333 | 856,173 | 147,612 | 798 | 2,791 | 156,340 | 1,915,565 | --- | --- | --- | --- | 1,915,565 |
| Red Wing | 15,336,256 | 1,300,387 | 273,791 | 1,475,441 | 3,823,777 | 196,452 | 5,495,670 | 859,814 | 83,991 | 1,887,670 | 554,463 | 25,792,042 | 1,134,612 | 43,685 | 1,516,545 | 3,715,283 | 32,202,167 |
| Redwood Falls | 2,358,857 | --- | 144,192 | 53,840 | 2,450,000 | 96,218 | 2,600,058 | 1,571,233 | 43,698 | 85,964 | 328,748 | 7,132,750 | 484,043 | --- | 818,015 | 905,761 | 9,340,569 |
| Regal | 6,203 | --- | 1,667 | --- | 2,283 | --- | 2,283 | 3,798 | --- | --- | --- | 13,951 | --- | --- | --- | --- | 13,951 |
| Remer | 185,946 | --- | --- | --- | 257,209 | --- | 257,209 | 44,815 | 320 | 22,472 | 78,742 | 589,504 | --- | --- | 118,548 | 12,422 | 720,474 |
| Renville | 594,705 | 20,090 | 4,352 | --- | 546,506 | 3,000 | 549,506 | 113,242 | 7,009 | 4,703 | 62,303 | 1,355,910 | --- | --- | --- | 44,469 | 1,400,379 |
| Revere | 42,186 | --- | 1,739 | --- | 21,441 | --- | 21,441 | --- | 267 | 86 | 2,367 | 68,086 | --- | --- | --- | --- | 68,086 |
| Rice | 402,190 | 15,285 | 96,445 | --- | 189,842 | --- | 189,842 | 102,026 | 8,525 | 1,208 | 34,667 | 850,188 | --- | --- | --- | --- | 850,188 |
| Richfield | 24,955,363 | 975,724 | 1,030,746 | 1,929,968 | 3,320,978 | 1,679,745 | 6,930,691 | 3,440,007 | 493,947 | 101,703 | 1,412,118 | 39,340,299 | --- | --- | 866,460 | 5,238,657 | 45,445,416 |
| Richmond | 619,799 | 179,664 | 22,527 | 15,222 | 304,271 | --- | 319,493 | 2,673 | 7,433 | 4,912 | 60,600 | 1,217,101 | --- | 5,097 | 69,419 | 103,513 | 1,395,130 |
| Richville | 16,396 | --- | 350 | --- | 16,419 | --- | 16,419 | --- | --- | 15 | --- | 33,180 | --- | --- | --- | --- | 33,180 |
| Riverton | 33,787 | --- | 60 | 13,800 | 16,136 | --- | 29,936 | 8 | --- | 464 | 1,172 | 65,427 | --- | --- | --- | 3,397 | 68,824 |
| Robbinsdale | 6,282,018 | 554,521 | 410,277 | --- | 2,204,838 | 1,039,131 | 3,243,969 | 1,145,967 | 323,094 | 422,113 | 561,899 | 12,943,858 | --- | --- | 493,354 | 592,049 | 14,029,261 |
| Rochester | 72,995,046 | 3,020,900 | 3,644,171 | 7,406,279 | 33,550,639 | 10,370,875 | 51,327,793 | 20,347,076 | 454,196 | 1,762,234 | 3,634,357 | 157,185,773 | --- | --- | 12,058,596 | 3,740,457 | 172,984,826 |
| Rock Creek | 189,985 | 3,400 | 20,811 | --- | 213,942 | --- | 213,942 | 7,132 | 1,122 | 382 | 21,087 | 457,861 | --- | --- | --- | --- | 457,861 |
| Rockford | 1,601,931 | 59,261 | 99,206 | 7,199 | 498,059 | 8,212 | 513,470 | 540,099 | 2,143 | 43,544 | 213,470 | 3,073,124 | 4,129,752 | --- | 37,650 | 400,935 | 7,641,461 |
| Rockville | 1,079,580 | 160,160 | 31,066 | --- | 190,725 | 1,500 | 192,225 | 100,890 | 10,471 | 31,104 | 17,298 | 1,622,794 | 2,143,816 | --- | 1,067 | --- | 3,767,677 |
| Rogers | 6,672,653 | 871,803 | 841,995 | 60,880 | 1,079,322 | 1,110,369 | 2,250,571 | 2,457,586 | 124,551 | 103,495 | 1,995,958 | 15,318,612 | 3,565,838 | 35,680 | 480,352 | 2,083,625 | 21,484,107 |
| Rollingstone | 155,041 | 94,941 | 5,908 | --- | 172,515 | --- | 172,515 | 49,053 | --- | 44,214 | 35,747 | 557,419 | 1,154,968 | --- | 21,000 | 114,911 | 1,848,298 |
| Roosevelt | 21,802 | --- | 2,421 | --- | 24,461 | --- | 24,461 | 3,433 | --- | 33 | 1,319 | 53,469 | --- | --- | --- | --- | 53,469 |
| Roscoe | 21,585 | --- | 3,675 | --- | 21,947 | --- | 21,947 | --- | --- | 408 | 1,071 | 48,686 | --- | --- | 9,001 | --- | 57,687 |
| Rose Creek | 122,908 | --- | 1,825 | --- | 98,430 | --- | 98,430 | 13,354 | --- | 2,632 | 33,710 | 272,859 | --- | --- | --- | 44,140 | 316,999 |
| Roseau | 1,230,228 | 112,327 | 48,546 | 237,230 | 5,689,016 | --- | 5,926,246 | 214,040 | 23,620 | 22,946 | 391,398 | 7,969,351 | --- | --- | 736,071 | 5,000 | 8,710,422 |
| Rosemount | 11,394,392 | 2,123,199 | 730,765 | 57,459 | 2,359,201 | 93,264 | 2,509,924 | 3,154,727 | 118,591 | 536,660 | 2,574,357 | 23,142,615 | 2,400,000 | 348,335 | 1,548,755 | 360,000 | 27,799,705 |
| Roseville | 20,623,481 | 213,528 | 1,513,956 | 48,432 | 1,461,839 | 13,225 | 1,523,496 | 5,191,452 | 247,196 | 2,016,393 | 484,829 | 31,814,331 | --- | 26,811 | 782,000 | 219,471 | 32,842,613 |
| Rothsay | 171,638 | 232,488 | 9,465 | 153,500 | 150,169 | 714 | 304,383 | 98,003 | 997 | 856 | 32,165 | 849,995 | 666,685 | --- | --- | 32,026 | 1,548,706 |
| Round Lake | 90,144 | --- | 932 | --- | 136,467 | --- | 136,467 | 74,389 | 701 | 30,989 | 10,124 | 343,746 | --- | 337 | 50,000 | --- | 394,083 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Royalton | 263,550 | 10,357 | 26,934 | 3,390 | 311,985 | --- | 315,375 | 65,510 | 892 | 3,187 | 216,606 | 902,411 | --- | --- | 22,000 | 52,241 | 976,652 |
| Rush City | 529,501 | 23,420 | 7,763 | --- | 878,639 | --- | 878,639 | 256,842 | 8,987 | 31,875 | 336,160 | 2,073,187 | --- | 8,234 | 386,119 | 286,704 | 2,754,244 |
| Rushford | 754,837 | 62,837 | 16,808 | 423,815 | 2,682,966 | 4,500 | 3,111,281 | 292,178 | 15,816 | 68,055 | 515,982 | 4,837,794 | 1,283,325 | --- | 236,780 | 806,830 | 7,164,729 |
| Rushford Village | 348,947 | 15,217 | 2,295 | --- | 51,644 | --- | 51,644 | 9,867 | --- | 14,601 | 6,047 | 448,618 | --- | --- | --- | 20,103 | 468,721 |
| Rushmore | 122,188 | 2,172 | 1,428 | --- | 390,168 | --- | 390,168 | 76,711 | --- | 581 | 33,386 | 626,634 | --- | --- | --- | 7,600 | 634,234 |
| Russell | 96,514 | --- | 1,095 | --- | 124,906 | --- | 124,906 | 22,293 | 820 | 352 | 46,129 | 292,109 | 128,565 | 835 | --- | 2,000 | 423,509 |
| Ruthton | 93,240 | --- | 2,100 | 1,400 | 93,414 | --- | 94,814 | 23,633 | 296 | 458 | 3,703 | 218,244 | --- | --- | --- | 15,000 | 233,244 |
| Rutledge | 43,927 | --- | 2,875 | --- | 14,865 | --- | 14,865 | 4,950 | --- | 121 | 526 | 67,264 | --- | --- | --- | --- | 67,264 |
| Sabin | 124,127 | 76,596 | 3,206 | --- | 110,760 | 2,205 | 112,965 | 31,082 | --- | 420 | 35,530 | 383,926 | --- | --- | --- | --- | 383,926 |
| Sacred Heart | 291,525 | 784 | 1,410 | --- | 226,172 | --- | 226,172 | 21,719 | 7,576 | 61 | 75,780 | 625,027 | 1,417,647 | --- | --- | 2,692 | 2,045,366 |
| Saint Anthony | 7,279,952 | 491,988 | 351,102 | 55,245 | 1,076,615 | 332,619 | 1,464,479 | 1,787,611 | 126,584 | 189,216 | 149,753 | 11,840,685 | 7,198,044 | 13,390 | 495,444 | 1,412,722 | 20,960,285 |
| Saint Anthony [Stearns] | 2,438 | --- | 820 | --- | 9,688 | --- | 9,688 | 531 | --- | 275 | --- | 13,752 | --- | --- | --- | --- | 13,752 |
| Saint Augusta | 1,381,011 | 103,958 | 58,293 | 54,476 | 81,274 | --- | 135,750 | 18,000 | 14,937 | 22,754 | 49,219 | 1,783,922 | --- | --- | 305,611 | --- | 2,089,533 |
| Saint Bonifacius | 612,701 | 51,733 | 97,312 | --- | 378,423 | 6,932 | 385,355 | 219,845 | 19,491 | 54,062 | 29,043 | 1,469,542 | --- | 83,917 | 193,315 | 26,901 | 1,773,675 |
| Saint Charles | 949,584 | 3,837 | 49,541 | --- | 922,033 | 232,787 | 1,154,820 | 168,935 | 12,512 | 10,028 | 86,944 | 2,436,201 | --- | --- | 126,500 | 109,986 | 2,672,687 |
| Saint Clair | 270,000 | --- | 5,297 | --- | 270,933 | 600 | 271,533 | 69,070 | 795 | 3,126 | 34,062 | 653,883 | --- | 5,876 | --- | --- | 659,759 |
| Saint Cloud | 33,735,377 | 5,957,946 | 2,199,026 | 5,616,092 | 23,833,505 | 2,036,635 | 31,486,232 | 3,063,810 | 862,675 | 2,417,880 | 1,441,508 | 81,164,454 | 9,998,608 | 397,959 | 1,718,500 | 13,140,828 | 106,420,349 |
| Saint Francis | 3,103,271 | 196,257 | 94,205 | --- | 567,935 | 47,644 | 615,579 | 460,871 | 81,726 | 34,894 | 85,374 | 4,672,177 | --- | 30,521 | 1,075,036 | 390,000 | 6,167,734 |
| Saint Hilaire | 45,084 | 2,636 | 1,023 | 1,500 | 82,227 | --- | 83,727 | 46,639 | --- | 90 | 20,787 | 199,986 | --- | --- | 2,548 | --- | 202,534 |
| Saint James | 1,271,629 | 154,284 | 45,480 | 635 | 1,859,330 | --- | 1,859,965 | 496,652 | 10,118 | 13,405 | 209,474 | 4,061,007 | --- | 19,405 | 1,189,635 | 192,355 | 5,462,402 |
| Saint Joseph | 2,222,329 | 664,280 | 105,929 | 279,539 | 992,509 | 18,520 | 1,290,568 | 401,764 | 38,330 | 86,715 | 72,116 | 4,882,031 | 2,043,635 | 5,973 | 114,170 | 428,568 | 7,474,377 |
| Saint Leo | 12,279 | --- | 278 | --- | 35,776 | 91,676 | 127,452 | 11,140 | --- | 462 | 15,776 | 167,387 | --- | --- | --- | --- | 167,387 |
| Saint Louis Park | 34,010,732 | 1,268,539 | 3,413,683 | 5,962,894 | 7,149,460 | 103,701 | 13,216,055 | 3,476,264 | 369,546 | 386,263 | 2,577,300 | 58,718,382 | 5,168,040 | 321,866 | 5,995,095 | 13,322,034 | 83,525,417 |
| Saint Martin | 169,445 | --- | 3,300 | --- | 63,236 | --- | 63,236 | 53,450 | --- | 439 | 49,248 | 339,118 | 364,987 | --- | 34,000 | 245,184 | 983,289 |
| Saint Mary's Point | 187,036 | --- | 4,823 | --- | --- | 1,725 | 1,725 | --- | 493 | 51 | 142 | 194,270 | --- | --- | --- | 53,300 | 247,570 |
| Saint Michael | 6,096,617 | 786,563 | 384,566 | 56,983 | 699,902 | 266,755 | 1,023,640 | 753,965 | 7 | 198,331 | 131,248 | 9,374,937 | 644,494 | 12,201 | 342,157 | 3,870,230 | 14,244,019 |
| Saint Paul | 171,817,744 | 44,945,207 | 12,702,902 | 15,919,168 | 101,815,993 | 12,492,778 | 130,227,939 | 72,808,664 | 578,665 | 8,760,395 | 31,006,485 | 472,848,001 | 142,246,866 | 447,238 | 13,812,139 | 121,818,785 | 751,173,029 |
| Saint Paul Park | 2,440,962 | 279,449 | 69,389 | 42,175 | 722,287 | 20,370 | 784,832 | 556,144 | 50,231 | 45,345 | 30,280 | 4,256,632 | 1,503,721 | 17,232 | 15,800 | 556,603 | 6,349,988 |
| Saint Peter | 3,141,353 | 504,197 | 316,846 | 1,497,179 | 3,642,901 | --- | 5,140,080 | 467,977 | 67,015 | 51,484 | 864,048 | 10,553,000 | 345,000 | 677,065 | 1,649,781 | 1,186,155 | 14,411,001 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Taxes | Special Assessments | Licenses and Permits | Intergovernmental Revenues | | | | Charges for Services | Fines & Forfeits | Interest Earnings | All Other Revenues | Total Revenues | Borrowing | Other Financing Sources | Transfers In | | Total Revenues & Other Sources |
|---------------|------------|---------------------|----------------------|----------------------------|--------------|--------------|-----------|----------------------|------------------|-------------------|--------------------|----------------|------------|-------------------------|------------------|--------------------|--------------------------------|
| | | | | Federal Grants | State Grants | Local Grants | Total | | | | | | | | Enterprise Funds | Governmental Funds | |
| Saint Rosa | 17,603 | --- | 2,027 | --- | 115 | --- | 115 | 5,321 | --- | 211 | 44,181 | 69,458 | --- | --- | --- | --- | 69,458 |
| Saint Stephen | 88,432 | --- | 7,030 | --- | 315,162 | --- | 315,162 | 91,370 | 5,764 | 1,310 | 25,989 | 535,057 | --- | --- | --- | 33,306 | 568,363 |
| Saint Vincent | 8,926 | --- | --- | --- | 25,634 | --- | 25,634 | 975 | --- | 60 | --- | 35,595 | --- | --- | --- | --- | 35,595 |
| Sanborn | 66,295 | 117 | 13,733 | --- | 133,554 | --- | 133,554 | 26,172 | --- | 6,631 | 19,424 | 265,926 | --- | --- | --- | 114,988 | 380,914 |
| Sandstone | 441,827 | 25,693 | 44,462 | --- | 1,070,577 | --- | 1,070,577 | 152,065 | 1,641 | 12,584 | 69,604 | 1,818,453 | --- | --- | 68,400 | 394,675 | 2,281,528 |
| Sargeant | 19,831 | --- | 50 | --- | 12,070 | --- | 12,070 | 79 | --- | 717 | 890 | 33,637 | --- | --- | --- | --- | 33,637 |
| Sartell | 5,884,913 | 2,538,676 | 924,109 | --- | 1,998,993 | 43,965 | 2,042,958 | 1,086,997 | 111,612 | 41,948 | 73,507 | 12,704,720 | 6,606,917 | 12,550 | 593,184 | 3,169,949 | 23,087,320 |
| Sauk Centre | 2,319,869 | 213,683 | 123,785 | 50,655 | 1,223,348 | --- | 1,274,003 | 1,690,148 | 37,613 | 270,299 | 1,059,322 | 6,988,722 | --- | 72,713 | --- | 646,876 | 7,708,311 |
| Sauk Rapids | 6,398,565 | 334,105 | 251,074 | 256,016 | 2,961,090 | 1,717,075 | 4,934,181 | 467,885 | 42,892 | 179,373 | 100,464 | 12,708,539 | --- | 2,220 | 93,100 | 251,781 | 13,055,640 |
| Savage | 16,459,874 | 4,131,438 | 1,144,093 | 67,702 | 2,613,279 | 122,637 | 2,803,618 | 1,849,136 | 157,931 | 1,189,774 | 395,821 | 28,131,685 | 10,102,244 | 62,633 | 3,042,054 | 3,826,582 | 45,165,198 |
| Scandia | 2,210,362 | 21,240 | 83,659 | --- | 43,926 | --- | 43,926 | 230,736 | 13,468 | 8,294 | 36,709 | 2,648,394 | --- | 11,400 | --- | 300,000 | 2,959,794 |
| Scanlon | 219,328 | 22,005 | 27,441 | --- | 204,137 | --- | 204,137 | 9,848 | 2,992 | 1,410 | 28,426 | 515,587 | --- | --- | --- | --- | 515,587 |
| Seaforth | 20,002 | --- | 125 | --- | 25,350 | --- | 25,350 | 6 | --- | 42 | 2,714 | 48,239 | --- | --- | --- | --- | 48,239 |
| Sebeke | 327,029 | 111,588 | 1,067 | 180,701 | 236,914 | --- | 417,615 | 78,267 | 4,258 | 2,760 | 41,973 | 984,557 | --- | --- | 51,932 | 5,000 | 1,041,489 |
| Sedan | 16,750 | 7,725 | 2,000 | --- | 10,481 | --- | 10,481 | --- | --- | 697 | 22,570 | 60,223 | --- | --- | --- | 5,496 | 65,719 |
| Shafer | 275,976 | 936 | 36,563 | --- | 235,264 | --- | 235,264 | 1,790 | 562 | 1,247 | 44,360 | 596,698 | --- | --- | --- | --- | 596,698 |
| Shakopee | 17,171,124 | 2,673,132 | 1,945,865 | 1,197,997 | 3,485,852 | 59,165 | 4,743,014 | 4,707,042 | 437,465 | 414,501 | 229,378 | 32,321,521 | --- | 314 | 809,010 | 2,722,028 | 35,852,873 |
| Shelly | 22,905 | --- | 30 | --- | 78,133 | 54,146 | 132,279 | 16,976 | --- | 337 | 7,146 | 179,673 | --- | --- | --- | --- | 179,673 |
| Sherburn | 564,063 | 244,325 | 5,140 | --- | 365,624 | 7,195 | 372,819 | 181,724 | 3,798 | 5,267 | 55,502 | 1,432,638 | 1,914,357 | 63 | 25,607 | --- | 3,372,665 |
| Shevlin | 30,643 | --- | 2,100 | 46,365 | 32,649 | --- | 79,014 | 21,385 | --- | 46 | 10,279 | 143,467 | --- | --- | --- | 92,785 | 236,252 |
| Shoreview | 12,566,039 | 262,313 | 628,033 | 1,180 | 2,405,448 | 67,528 | 2,474,156 | 6,329,095 | 49,430 | 787,765 | 71,074 | 23,167,905 | 105,822 | 7,914 | 541,861 | 2,957,615 | 26,781,117 |
| Shorewood | 4,864,095 | --- | 270,841 | 34,536 | 839,242 | 17,277 | 891,055 | 1,248,838 | 64,290 | 86,530 | 27,206 | 7,452,855 | --- | --- | 25,000 | 1,315,120 | 8,792,975 |
| Silver Bay | 1,093,256 | 43,430 | 6,920 | 195,162 | 1,352,447 | 176,275 | 1,723,884 | 400,737 | 6,265 | 12,185 | 109,661 | 3,396,338 | --- | 57,733 | --- | 397,407 | 3,851,478 |
| Silver Lake | 461,818 | 32,941 | 1,000 | 11,259 | 241,484 | --- | 252,743 | 177,934 | 5,508 | 1,103 | 76,179 | 1,009,226 | --- | --- | --- | 65,474 | 1,074,700 |
| Skyline | 52,659 | --- | --- | --- | 12,395 | --- | 12,395 | 1,225 | --- | 59 | 961 | 67,299 | --- | --- | --- | --- | 67,299 |
| Slayton | 880,743 | 48,477 | 8,341 | 753 | 918,940 | 27,085 | 946,778 | 161,782 | 8,038 | 1,506 | 68,741 | 2,124,406 | --- | 15,442 | 1,500 | 228,414 | 2,369,762 |
| Sleepy Eye | 1,237,360 | 250,968 | 114,733 | --- | 1,521,987 | --- | 1,521,987 | 484,749 | 17,146 | 208,132 | 324,024 | 4,159,099 | 1,445,000 | --- | 536,525 | 763,269 | 6,903,893 |
| Sobieski | 47,340 | --- | 4,895 | --- | 20,380 | --- | 20,380 | 148 | --- | 14 | 6,077 | 78,854 | --- | --- | --- | --- | 78,854 |
| Solway | 14,842 | --- | 3,400 | --- | 10,153 | --- | 10,153 | 5,605 | --- | 515 | --- | 34,515 | --- | --- | --- | --- | 34,515 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| South Haven | 115,336 | 273 | 3,069 | --- | 57,759 | 1,225 | 58,984 | 135,980 | 560 | 280 | 133,290 | 447,772 | --- | --- | --- | --- | 447,772 |
| South Saint Paul | 11,510,090 | 609,138 | 395,402 | 1,684,155 | 5,373,033 | 882,945 | 7,940,133 | 3,677,050 | 110,101 | 389,899 | 461,609 | 25,093,422 | 7,046,858 | --- | 661,284 | 2,113,246 | 34,914,810 |
| Spicer | 1,102,435 | 167,172 | 24,549 | --- | 97,813 | --- | 97,813 | 188,876 | 6,168 | 17,530 | 115,988 | 1,720,531 | 535,000 | 26,084 | 8,437 | 222,001 | 2,512,053 |
| Spring Grove | 564,373 | 17,327 | 5,816 | --- | 454,004 | 29,867 | 483,871 | 99,879 | 6,491 | 12,058 | 138,132 | 1,327,947 | --- | --- | 293,119 | 347,558 | 1,968,624 |
| Spring Hill | 17,883 | 640 | 2,000 | --- | 5,355 | --- | 5,355 | 5,006 | 13 | --- | 499 | 31,396 | --- | --- | --- | --- | 31,396 |
| Spring Lake Park | 2,743,793 | 256,352 | 129,862 | --- | 1,052,862 | 670,655 | 1,723,517 | 888,568 | 113,328 | 105,862 | 49,538 | 6,010,820 | 2,881,820 | --- | 151,881 | 1,258,170 | 10,302,691 |
| Spring Park | 1,070,140 | 3,276 | 39,699 | --- | 3,355 | 22,640 | 25,995 | 25,576 | 15,569 | 12,365 | 60,574 | 1,253,194 | --- | --- | --- | 82,226 | 1,335,420 |
| Spring Valley | 1,054,972 | 169,887 | 30,053 | 102,288 | 893,103 | 211,510 | 1,206,901 | 51,451 | 8,665 | 9,997 | 227,296 | 2,759,222 | --- | --- | 56,166 | 288,930 | 3,104,318 |
| Springfield | 976,094 | 147,718 | 8,963 | 41,509 | 1,021,474 | 14,552 | 1,077,535 | 341,584 | 7,188 | 11,544 | 156,095 | 2,726,721 | --- | 5,075 | 35,000 | 291,219 | 3,058,015 |
| Squaw Lake | 23,587 | --- | 1,400 | --- | 18,422 | --- | 18,422 | 29,882 | --- | --- | 6,175 | 79,466 | --- | --- | --- | --- | 79,466 |
| Stacy | 418,194 | --- | 26,639 | --- | 305,387 | --- | 305,387 | 21,604 | 1,569 | 2,577 | 48,023 | 823,993 | --- | --- | 10,000 | --- | 833,993 |
| Staples | 1,089,304 | 613,548 | 49,715 | 492,711 | 1,217,776 | --- | 1,710,487 | 302,591 | 26,323 | 76,833 | 16,538 | 3,885,339 | 835,705 | --- | 60,000 | 98,536 | 4,879,580 |
| Starbuck | 486,471 | 54,847 | 17,787 | 5,443 | 472,413 | --- | 477,856 | 123,189 | 11,506 | 3,136 | 223,630 | 1,398,422 | 275,000 | 42,445 | --- | 191,277 | 1,907,144 |
| Steen | 23,427 | --- | --- | 1,902 | 37,959 | --- | 39,861 | 16,415 | 351 | 730 | 2,437 | 83,221 | --- | --- | --- | --- | 83,221 |
| Stephen | 141,743 | 54,621 | 1,482 | 356,814 | 413,881 | 23,329 | 794,024 | 96,148 | 410 | 5,846 | 391,100 | 1,485,374 | 366,000 | --- | 314,000 | 61,402 | 2,226,776 |
| Stewart | 364,839 | 54,681 | 6,929 | --- | 195,614 | 46,320 | 241,934 | 55,801 | 969 | 4,202 | 31,924 | 761,279 | 244,000 | 4,702 | --- | 82,229 | 1,092,210 |
| Stewartville | 2,391,802 | 309,316 | 21,031 | --- | 966,099 | 410,434 | 1,376,533 | 648,445 | 12,812 | 41,424 | 322,177 | 5,123,540 | --- | --- | 14,000 | 9,513 | 5,147,053 |
| Stillwater | 12,666,819 | 895,715 | 476,572 | 9,495 | 1,620,237 | 71,931 | 1,701,663 | 2,440,925 | 119,114 | 794,042 | 606,928 | 19,701,778 | 9,434,686 | 24,156 | 121,624 | 1,721,720 | 31,003,964 |
| Stockton | 116,010 | 11,960 | 4,596 | 84,384 | 184,455 | --- | 268,839 | 5,576 | --- | 1,193 | 3,465 | 411,639 | --- | --- | --- | 343,753 | 755,392 |
| Storden | 145,277 | 3,510 | 107 | 7,680 | 82,495 | --- | 90,175 | 50,143 | --- | --- | 30,218 | 319,430 | --- | --- | --- | 36,813 | 356,243 |
| Strandquist | 7,013 | --- | 1,825 | --- | 18,822 | --- | 18,822 | 6,975 | 485 | 490 | 100 | 35,710 | --- | --- | 6,078 | --- | 41,788 |
| Strathcona | 2,999 | --- | 15 | --- | 5,897 | --- | 5,897 | --- | --- | 17 | 120 | 9,048 | --- | --- | --- | --- | 9,048 |
| Sturgeon Lake | 151,823 | --- | 5,124 | --- | 59,875 | --- | 59,875 | 63,296 | --- | 799 | 2,979 | 283,896 | 125,050 | 542 | --- | --- | 409,488 |
| Sunburg | 38,748 | --- | 20 | --- | 26,865 | --- | 26,865 | 110,777 | --- | 4,748 | 19,003 | 200,161 | --- | --- | --- | 17,857 | 218,018 |
| Sunfish Lake | 414,169 | 96,352 | 48,790 | --- | 9,750 | 1,100 | 10,850 | 2,133 | 1,168 | 5,787 | --- | 579,249 | 314,666 | --- | --- | --- | 893,915 |
| Swanville | 90,941 | 25,371 | 2,530 | --- | 106,380 | 1,551 | 107,931 | 6,322 | 710 | 508 | 39,504 | 273,817 | --- | --- | 2,200 | --- | 276,017 |
| Taconite | 250,197 | --- | 750 | --- | 186,769 | 3,000 | 189,769 | 74,804 | 163 | 33,100 | 70,517 | 619,300 | --- | --- | --- | 330,033 | 949,333 |
| Tamarack | 33,049 | 61 | 602 | --- | 19,186 | --- | 19,186 | 14,231 | --- | 11 | 13,005 | 80,145 | --- | --- | --- | --- | 80,145 |
| Taopi | 5,136 | 12,987 | --- | --- | 9,862 | --- | 9,862 | --- | --- | 189 | 600 | 28,774 | --- | --- | --- | --- | 28,774 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Taunton | 41,530 | --- | 781 | --- | 51,614 | --- | 51,614 | 525 | --- | 799 | 4,435 | 99,684 | --- | --- | --- | --- | 99,684 |
| Taylors Falls | 651,719 | 14,780 | 35,928 | --- | 196,632 | --- | 196,632 | 39,909 | 1,303 | 1,477 | 17,165 | 958,913 | 731,789 | --- | 32,750 | --- | 1,723,452 |
| Tenstrike | 27,013 | --- | 1,400 | --- | 6,287 | --- | 6,287 | --- | --- | --- | 5,160 | 39,860 | --- | --- | --- | --- | 39,860 |
| Thief River Falls | 2,015,096 | 162,763 | 109,171 | 764,267 | 3,831,281 | --- | 4,595,548 | 1,910,094 | 53,032 | 98,357 | 140,249 | 9,084,310 | 678,150 | 29,747 | 1,096,552 | 413,958 | 11,302,717 |
| Thomson | 100,610 | --- | 35 | --- | 9,022 | --- | 9,022 | --- | --- | 1,024 | 2,923 | 113,614 | --- | --- | 19,482 | 16,923 | 150,019 |
| Tintah | 13,878 | --- | --- | --- | 20,459 | --- | 20,459 | 15,067 | --- | 16 | 43,961 | 93,381 | --- | --- | 432 | 7,714 | 101,527 |
| Tonka Bay | 1,066,896 | 17,901 | 77,066 | --- | 1,232 | --- | 1,232 | 71,760 | 9,884 | 13,365 | 27,728 | 1,285,832 | --- | --- | 156,894 | 52,485 | 1,495,211 |
| Tower | 391,047 | --- | 11,145 | 51,933 | 140,372 | 350,132 | 542,437 | 634,890 | 3,923 | 258 | 75,519 | 1,659,219 | --- | 26,469 | --- | 106,409 | 1,792,097 |
| Tracy | 990,821 | 53,666 | 26,087 | 10,437 | 1,062,095 | --- | 1,072,532 | 169,270 | 9,958 | 60,241 | 291,413 | 2,673,988 | 1,479,736 | 29,658 | 181,779 | 274,566 | 4,639,727 |
| Trail | 8,056 | --- | 3,000 | --- | 2,350 | --- | 2,350 | --- | --- | 441 | --- | 13,847 | --- | --- | --- | --- | 13,847 |
| Trimont | 242,436 | 104 | 1,144 | 107,200 | 288,655 | 332 | 396,187 | 97,496 | 2,611 | 4,111 | 131,266 | 875,355 | --- | --- | 3,036 | --- | 878,391 |
| Trommald | 35,010 | --- | 229 | --- | 6,968 | --- | 6,968 | --- | --- | 519 | 408 | 43,134 | --- | --- | --- | --- | 43,134 |
| Trosky | 21,375 | --- | 1,825 | 3,480 | 19,783 | --- | 23,263 | --- | 333 | 549 | 2,335 | 49,680 | --- | --- | --- | --- | 49,680 |
| Truman | 394,296 | 13,772 | 3,863 | --- | 452,226 | --- | 452,226 | 240,527 | 5,784 | 6,883 | 25,552 | 1,142,903 | --- | 9,510 | --- | --- | 1,152,413 |
| Turtle River | 17,653 | --- | 5,634 | --- | 157 | --- | 157 | 800 | --- | 1,736 | 108 | 26,088 | --- | --- | --- | --- | 26,088 |
| Twin Lakes | 7,913 | --- | 1,075 | --- | 42,174 | --- | 42,174 | 200 | --- | 4,032 | 2,216 | 57,610 | --- | --- | --- | --- | 57,610 |
| Twin Valley | 135,281 | --- | 1,722 | --- | 358,237 | 250 | 358,487 | 55,732 | 1,930 | 2,174 | 44,238 | 599,564 | 34,366 | --- | 15,000 | --- | 648,930 |
| Two Harbors | 1,707,890 | 15,056 | 39,156 | --- | 2,070,663 | 289,247 | 2,359,910 | 1,032,390 | 15,300 | 14,615 | 67,632 | 5,251,949 | --- | 2,928 | 204,442 | 303,698 | 5,763,017 |
| Tyler | 290,263 | --- | 4,979 | --- | 456,458 | --- | 456,458 | 112,918 | 8,677 | 7,829 | 88,544 | 969,668 | 36,250 | --- | --- | 150,368 | 1,156,286 |
| Ulen | 80,919 | 5,683 | 1,620 | --- | 153,392 | 3,040 | 156,432 | 38,203 | --- | 2,232 | 34,137 | 319,226 | --- | --- | --- | --- | 319,226 |
| Underwood | 97,137 | --- | 2,751 | --- | 103,670 | 761 | 104,431 | 30,690 | 930 | 525 | 15,402 | 251,866 | --- | --- | 20,000 | 13,540 | 285,406 |
| Upsala | 160,721 | --- | 6,608 | --- | 91,342 | 1,587 | 92,929 | 88,253 | --- | 2,597 | 2,513 | 353,621 | 675,000 | --- | --- | --- | 1,028,621 |
| Urbank | 4,516 | --- | 1,421 | --- | 7,418 | --- | 7,418 | 1,661 | --- | --- | 15,544 | 30,560 | --- | --- | 600 | 374 | 31,534 |
| Utica | 58,484 | 5,742 | 4,412 | --- | 38,256 | --- | 38,256 | 740 | --- | 167 | 4,687 | 112,488 | 241,200 | --- | --- | --- | 353,688 |
| Vadnais Heights | 5,487,002 | 548,686 | 477,465 | 127,013 | 1,211,468 | 30,870 | 1,369,351 | 1,419,433 | 38,815 | 682,768 | 183,335 | 10,206,855 | --- | 2,003 | 575,000 | 51,022 | 10,834,880 |
| Vergas | 145,793 | 18,959 | 14,845 | 575,245 | 56,526 | 1,267 | 633,038 | 28,686 | --- | 894 | 82,084 | 924,299 | --- | --- | 32,840 | --- | 957,139 |
| Vermillion | 136,512 | --- | 5,244 | --- | 15,595 | --- | 15,595 | 200 | 193 | 2,644 | 7,700 | 168,088 | --- | --- | --- | --- | 168,088 |
| Verndale | 167,944 | 390 | 2,216 | 7,700 | 181,932 | 3,050 | 192,682 | 68,078 | 4,583 | 2,503 | 29,244 | 467,640 | 240,000 | 32,079 | --- | --- | 739,719 |
| Vernon Center | 224,078 | 9,831 | 730 | --- | 79,215 | 600 | 79,815 | 32,914 | 379 | 1,161 | 25,900 | 374,808 | --- | 9,150 | 22,200 | --- | 406,158 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Vesta | 181,507 | 4,847 | 250 | 4,651 | 99,649 | 1,000 | 105,300 | 10,775 | --- | 993 | 180,969 | 484,641 | --- | --- | 10,654 | --- | 495,295 |
| Victoria | 4,403,606 | 474,673 | 422,996 | 44,914 | 121,019 | 157,823 | 323,756 | 1,512,403 | 8,539 | 201,814 | 368,348 | 7,716,135 | 2,912,872 | 5,051 | --- | 4,199,559 | 14,833,617 |
| Viking | 20,793 | --- | 20 | --- | 31,901 | --- | 31,901 | 15,974 | --- | 120 | 31,616 | 100,424 | --- | --- | --- | --- | 100,424 |
| Villard | 95,627 | 7,395 | 350 | --- | 73,674 | --- | 73,674 | 47,149 | --- | 2,998 | 74,401 | 301,594 | --- | --- | --- | --- | 301,594 |
| Vining | 14,408 | --- | 1,500 | --- | 290,585 | --- | 290,585 | 14,374 | --- | 604 | --- | 321,471 | --- | --- | --- | --- | 321,471 |
| Virginia | 4,359,243 | 145,753 | 95,484 | 484,570 | 7,543,812 | 1,570,419 | 9,598,801 | 408,522 | 115,238 | 166,084 | 110,797 | 14,999,922 | --- | 27,065 | --- | 745,944 | 15,772,931 |
| Wabasha | 1,914,107 | 211,481 | 32,382 | 23,819 | 673,436 | 57,990 | 755,245 | 693,246 | 19,347 | 55,414 | 196,570 | 3,877,792 | --- | 6,480 | 51,000 | 1,105,489 | 5,040,761 |
| Wabasso | 355,809 | 14,677 | 2,590 | --- | 230,406 | 23,648 | 254,054 | 152,334 | 437 | 8,494 | 62,452 | 850,847 | --- | 3,000 | 46,000 | 485,850 | 1,385,697 |
| Waconia | 5,728,169 | 762,373 | 666,867 | 2,311 | 1,239,193 | 7,679 | 1,249,183 | 1,693,799 | 42,970 | 105,069 | 24,977 | 10,273,407 | 1,418,451 | --- | 258,200 | 2,813,947 | 14,764,005 |
| Wadena | 858,891 | 153,576 | 29,431 | 1,046,380 | 6,031,511 | --- | 7,077,891 | 197,062 | 36,813 | 80,526 | 1,275,297 | 9,709,487 | --- | 6,750 | 547,488 | --- | 10,263,725 |
| Wahkon | 234,032 | --- | 6,471 | --- | 164 | --- | 164 | 7,672 | 52 | 239 | 43,175 | 291,805 | --- | --- | 145,332 | --- | 437,137 |
| Waite Park | 8,349,500 | 922,327 | 71,486 | 49,800 | 1,324,718 | 26,310 | 1,400,828 | 198,521 | 95,437 | 20,874 | 170,467 | 11,229,440 | 1,710,106 | 3,015 | --- | 3,482,924 | 16,425,485 |
| Waldorf | 82,351 | --- | --- | --- | 63,769 | --- | 63,769 | 24,257 | --- | 19 | 23,020 | 193,416 | 55,700 | 500 | 53,082 | --- | 302,698 |
| Walker | 1,409,577 | 70,123 | 18,115 | 58,502 | 172,237 | 3,763 | 234,502 | 287,008 | 10,242 | 14,240 | 71,919 | 2,115,726 | --- | --- | 95,600 | 237,359 | 2,448,685 |
| Walnut Grove | 213,657 | 90,367 | 550 | --- | 292,327 | 3,900 | 296,227 | 57,111 | 981 | 2,521 | 34,581 | 695,995 | 16,100 | 5,001 | 3,000 | 28,119 | 748,215 |
| Walters | 25,006 | --- | 628 | 420 | 23,103 | --- | 23,523 | 14,648 | --- | 19 | 3,016 | 66,840 | --- | --- | 7,936 | 1,030 | 75,806 |
| Waltham | 24,743 | --- | 1,441 | --- | 33,908 | --- | 33,908 | --- | --- | 94 | 1,350 | 61,536 | --- | --- | 5,000 | --- | 66,536 |
| Wanamingo | 672,289 | 98,799 | 39,746 | --- | 412,113 | --- | 412,113 | 85,008 | 2,225 | 1,567 | 130,904 | 1,442,651 | 1,440,000 | --- | 200,000 | 164,377 | 3,247,028 |
| Wanda | 36,016 | --- | 1,669 | --- | 34,707 | 10,000 | 44,707 | 6,824 | --- | 686 | 4,873 | 94,775 | 32,000 | --- | --- | --- | 126,775 |
| Warba | 49,181 | --- | 575 | --- | 20,852 | 868 | 21,720 | 4,832 | 50 | 94 | 3,789 | 80,241 | --- | --- | --- | --- | 80,241 |
| Warren | 436,143 | 121,864 | 17,538 | 332,895 | 828,487 | --- | 1,161,382 | 196,666 | 1,276 | 307 | 93,490 | 2,028,666 | 594,000 | 2,251 | 102,780 | 167,727 | 2,895,424 |
| Warroad | 917,883 | 33,189 | 18,912 | 513,634 | 1,052,946 | 31,518 | 1,598,098 | 1,408,762 | 25,064 | 21,944 | 805,820 | 4,829,672 | --- | 6,000 | 355,000 | 66,600 | 5,257,272 |
| Waseca | 4,037,290 | 286,732 | 196,016 | 777,356 | 3,553,438 | 138,829 | 4,469,623 | 390,701 | 26,559 | 46,281 | 167,678 | 9,620,880 | 5,742,097 | 6,924 | 639,318 | 1,761,063 | 17,770,282 |
| Watertown | 1,967,375 | 144,050 | 74,864 | 136,942 | 362,194 | 77,107 | 576,243 | 292,116 | 7,506 | 6,228 | 108,044 | 3,176,426 | 1,004,052 | 3,200 | 152,247 | 1,314,392 | 5,650,317 |
| Waterville | 822,842 | 161,809 | 10,905 | 87,286 | 542,704 | 42,795 | 672,785 | 28,140 | 8,767 | 11,505 | 43,908 | 1,760,661 | --- | --- | --- | 18,080 | 1,778,741 |
| Watkins | 588,115 | 134,210 | 7,690 | --- | 309,792 | --- | 309,792 | 367,173 | 1,590 | 12,781 | 153,662 | 1,575,013 | --- | --- | --- | 156,345 | 1,731,358 |
| Watson | 80,145 | --- | 2,235 | --- | 62,877 | --- | 62,877 | 7,520 | 457 | 1,308 | 12,156 | 166,698 | --- | --- | --- | --- | 166,698 |
| Waubun | 109,202 | --- | 4,230 | --- | 119,482 | --- | 119,482 | 15,595 | --- | 283 | 12,285 | 261,077 | --- | --- | 88 | 20,667 | 281,832 |
| Waverly | 774,915 | 205,649 | 34,689 | --- | 164,161 | 8,106 | 172,267 | 8,874 | 4,386 | 2,830 | 146,129 | 1,349,739 | --- | --- | --- | 82,776 | 1,432,515 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Wayzata | 4,898,898 | 259,705 | 962,533 | --- | 242,886 | --- | 242,886 | 1,161,586 | 88,433 | 191,973 | 229,326 | 8,035,340 | --- | 13,139 | 646,564 | 2,079,792 | 10,774,835 |
| Welcome | 467,103 | 27,050 | 4,831 | --- | 262,786 | --- | 262,786 | 44,352 | 1,987 | 21,669 | 59,456 | 889,234 | --- | --- | --- | --- | 889,234 |
| Wells | 785,030 | 452,062 | 13,941 | --- | 1,080,701 | 49,277 | 1,129,978 | 460,973 | 14,730 | 27,193 | 86,745 | 2,970,652 | 1,443,103 | 3,559 | 216,702 | 62,286 | 4,696,302 |
| Wendell | 77,711 | --- | 170 | --- | 50,690 | --- | 50,690 | 37,422 | 132 | 701 | 29,429 | 196,255 | --- | --- | --- | 18,208 | 214,463 |
| West Concord | 405,864 | 73,247 | 4,314 | --- | 306,161 | 54,867 | 361,028 | 104,744 | 3,723 | 1,944 | 85,254 | 1,040,118 | 700,000 | 2,500 | --- | 5,652 | 1,748,270 |
| West Saint Paul | 12,389,852 | 422,852 | 499,336 | 109,932 | 2,548,004 | 304,754 | 2,962,690 | 715,084 | 168,869 | 625,675 | 105,664 | 17,890,022 | 10,009,063 | 1,350,398 | 555,000 | 631,863 | 30,436,346 |
| West Union | 10,000 | 2,458 | 1,000 | --- | 11,913 | --- | 11,913 | 9 | --- | 32 | --- | 25,412 | --- | --- | --- | --- | 25,412 |
| Westbrook | 281,163 | 23,216 | 3,678 | --- | 284,449 | 8,701 | 293,150 | 54,655 | 2,521 | 174 | 39,665 | 698,222 | --- | --- | 37,000 | 11,250 | 746,472 |
| Westport | 4,950 | 7,424 | 1,496 | --- | 7,428 | --- | 7,428 | --- | --- | 34 | 78 | 21,410 | --- | --- | --- | --- | 21,410 |
| Whalan | 23,099 | --- | 417 | --- | 8,001 | --- | 8,001 | --- | --- | 2 | 4,568 | 36,087 | --- | --- | --- | --- | 36,087 |
| Wheaton | 696,524 | --- | 5,357 | 406,615 | 635,090 | --- | 1,041,705 | 89,131 | --- | 3,493 | 190,383 | 2,026,593 | 526,207 | --- | --- | 174,228 | 2,727,028 |
| White Bear Lake | 5,370,584 | 1,479,834 | 575,525 | 278,210 | 2,918,562 | 752,605 | 3,949,377 | 2,048,313 | 142,657 | 402,659 | 2,062,149 | 16,031,098 | --- | 6,646 | 945,500 | 2,811,435 | 19,794,679 |
| Wilder | 24,389 | --- | 40 | --- | 17,269 | --- | 17,269 | 8 | 168 | 108 | 377 | 42,359 | --- | --- | --- | --- | 42,359 |
| Willernie | 245,833 | --- | 16,415 | --- | 80,425 | --- | 80,425 | 10,367 | 1,912 | 21 | 6,963 | 361,936 | --- | --- | --- | --- | 361,936 |
| Williams | 121,514 | --- | 75 | --- | 55,526 | 650 | 56,176 | 7,484 | --- | 21 | 12,005 | 197,275 | --- | --- | 1,245 | --- | 198,520 |
| Willmar | 4,582,848 | 1,519,994 | 544,182 | 715,285 | 5,393,718 | 216,518 | 6,325,521 | 971,657 | 167,157 | 2,655,126 | 3,283,979 | 20,050,464 | 1,000,000 | 42,950 | 1,519,208 | 9,602,202 | 32,214,824 |
| Willow River | 96,970 | --- | 400 | 26,093 | 72,371 | --- | 98,464 | 15,028 | --- | 882 | 15,408 | 227,152 | --- | --- | 209,739 | --- | 436,891 |
| Wilmont | 107,545 | --- | 1,285 | 461 | 112,334 | --- | 112,795 | 40,559 | 232 | 584 | 8,786 | 271,786 | --- | --- | 72,531 | --- | 344,317 |
| Wilton | 10,807 | --- | 4,465 | --- | 14,170 | --- | 14,170 | 558 | --- | 906 | 2,403 | 33,309 | --- | --- | --- | --- | 33,309 |
| Windom | 1,516,221 | 283,064 | 78,961 | 277,662 | 1,634,159 | 10,839 | 1,922,660 | 761,346 | 29,884 | 16,399 | 253,335 | 4,861,870 | --- | 53,334 | 282,898 | 31,005 | 5,229,107 |
| Winger | 90,168 | 19,990 | 1,930 | 1,438 | 48,914 | --- | 50,352 | 14,461 | --- | 412 | 7,860 | 185,173 | --- | --- | --- | --- | 185,173 |
| Winnebago | 634,401 | 77,544 | 7,970 | --- | 579,198 | 42,013 | 621,211 | 203,988 | 3,497 | 21,527 | 67,211 | 1,637,349 | --- | 688 | 132,295 | --- | 1,770,332 |
| Winona | 7,194,010 | 173,440 | 177,642 | 338,773 | 10,330,971 | 47,109 | 10,716,853 | 1,487,117 | 162,011 | 11,112 | 254,772 | 20,176,957 | --- | --- | 1,030,252 | 116,098 | 21,323,307 |
| Winsted | 1,190,035 | 19,961 | 51,652 | --- | 700,611 | --- | 700,611 | 217,313 | 14,946 | 60,796 | 209,800 | 2,465,114 | --- | --- | 20,000 | 3,674,158 | 6,159,272 |
| Winthrop | 649,028 | 47,854 | 21,970 | --- | 475,846 | 15,800 | 491,646 | 221,385 | 6,008 | 28,032 | 199,045 | 1,664,968 | --- | --- | 42,302 | 101,799 | 1,809,069 |
| Winton | 63,364 | 29,475 | 2,875 | --- | 28,183 | --- | 28,183 | 2,062 | --- | --- | 19,719 | 145,678 | --- | 109,279 | 34 | --- | 254,991 |
| Wolf Lake | 13,614 | 775 | --- | --- | 16,733 | 2,324 | 19,057 | 70,519 | 19 | 502 | 85,321 | 189,807 | --- | --- | 12,500 | --- | 202,307 |
| Wolverton | 31,225 | --- | 9 | --- | 34,466 | --- | 34,466 | 17,540 | 174 | 128 | 16,990 | 100,532 | --- | --- | --- | --- | 100,532 |
| Wood Lake | 131,091 | 458 | 2,625 | 134,191 | 133,384 | --- | 267,575 | 47,523 | 750 | 998 | 5,871 | 456,891 | --- | --- | --- | 7,200 | 464,091 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2014

| 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 | |
| Woodbury | 29,352,928 | 16,599,875 | 3,819,831 | 318,647 | 6,611,901 | 209,158 | 7,139,706 | 3,714,677 | 347,378 | 2,347,136 | 1,752,497 | 65,074,028 | 4,568,187 | 44,250 | 2,508,960 | 3,318,672 | 75,514,097 |
| Woodland | 337,380 | --- | 27,614 | --- | --- | 1,632 | 1,632 | 6,716 | 4,761 | 258 | 582 | 378,943 | --- | --- | --- | 71,909 | 450,852 |
| Woodstock | 33,141 | --- | 1,049 | --- | 9,110 | --- | 9,110 | 6,098 | --- | 23 | --- | 49,421 | --- | --- | --- | --- | 49,421 |
| Worthington | 4,124,664 | 282,747 | 248,953 | 526,906 | 3,573,506 | 21,879 | 4,122,291 | 881,493 | 157,887 | 522,976 | 125,162 | 10,466,173 | --- | 186,859 | 1,967,670 | 1,640,137 | 14,260,839 |
| Wrenshall | 87,935 | --- | 2,618 | --- | 64,508 | --- | 64,508 | 35,258 | --- | 3,145 | 12,262 | 205,726 | --- | --- | --- | --- | 205,726 |
| Wright | 24,599 | --- | 2,050 | --- | 16,940 | --- | 16,940 | 37,087 | --- | 69 | 2,547 | 83,292 | --- | --- | --- | 755 | 84,047 |
| Wykoff | 157,083 | 6,152 | 2,080 | --- | 140,702 | --- | 140,702 | 55,406 | 267 | 835 | 48,006 | 410,531 | --- | --- | --- | 500 | 411,031 |
| Wyoming | 4,031,101 | 204,687 | 186,060 | 53,555 | 1,926,144 | --- | 1,979,699 | 63,297 | 45,179 | 93,212 | 90,262 | 6,693,497 | --- | 37,879 | --- | 1,251,680 | 7,983,056 |
| Zemple | 12,418 | --- | 15 | --- | 3,552 | --- | 3,552 | --- | --- | 29 | 320 | 16,334 | --- | --- | --- | --- | 16,334 |
| Zimmerman | 1,360,963 | 25,585 | 93,284 | --- | 696,529 | 16,238 | 712,767 | 174,625 | 24,087 | 24,524 | 26,920 | 2,442,755 | --- | 412 | 50,000 | 17,333 | 2,510,500 |
| Zumbro Falls | 94,449 | --- | 10,512 | 16,407 | 309,366 | --- | 325,773 | 94,164 | --- | 162 | 29,061 | 554,121 | --- | --- | --- | --- | 554,121 |
| Zumbrota | 1,581,514 | 218,799 | 28,833 | --- | 633,001 | 364,567 | 997,568 | 327,828 | 18,308 | 21,749 | 88,937 | 3,283,536 | --- | 137 | --- | 2,006,615 | 5,290,288 |
| State Total | \$2,504,674,182 | | \$189,420,239 | | \$974,520,556 | | \$1,229,342,949 | | \$35,401,943 | | \$209,199,275 | | \$888,093,469 | | \$194,131,066 | | \$6,880,690,078 |
| | | \$289,725,513 | | \$161,368,483 | | \$93,453,910 | | \$537,311,230 | | \$97,937,811 | | \$5,093,013,142 | | \$23,938,938 | | \$681,513,463 | |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Current Expenditures | | | | | | | | | | | | | | | |
|--------------|----------------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | Popu- lation | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
| | | | | | | | | | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| Ada | 1,673 | 386,677 | 410,431 | 259,133 | 295,803 | 94,721 | 200,984 | 1,647,749 | 1,900,890 | 75,000 | 24,782 | 3,648,421 | --- | 101,053 | 37,298 | 3,786,772 |
| Adams | 796 | 153,439 | 188,071 | 56,847 | 70,028 | --- | 60,383 | 528,768 | 247,189 | 105,000 | 29,638 | 910,595 | --- | 43,000 | 7,068 | 960,663 |
| Adrian | 1,220 | 131,800 | 240,207 | 309,262 | 201,214 | 16,972 | 996 | 900,451 | 286,159 | 959,243 | 155,106 | 2,300,959 | --- | --- | 1,040,776 | 3,341,735 |
| Afton | 2,949 | 372,688 | 532,735 | 295,319 | 14,393 | --- | 2,268 | 1,217,403 | 653,271 | 135,000 | 133,054 | 2,138,728 | --- | --- | 713,381 | 2,852,109 |
| Aitkin | 2,151 | 452,957 | 853,499 | 420,936 | 147,524 | 772,047 | 178,413 | 2,825,376 | 1,597,111 | 428,566 | 135,866 | 4,986,919 | --- | --- | 578,518 | 5,565,437 |
| Akeley | 439 | 113,873 | 77,986 | 61,210 | 50,830 | --- | 750 | 304,649 | 18,109 | 40,000 | 4,055 | 366,813 | --- | 31,147 | 21,750 | 419,710 |
| Albany | 2,633 | 273,542 | 660,999 | 333,042 | 77,117 | 22,718 | --- | 1,367,418 | 883,116 | 958,908 | 294,536 | 3,503,978 | --- | --- | 1,147,221 | 4,651,199 |
| Albert Lea | 17,945 | 1,868,185 | 6,119,229 | 2,809,929 | 3,075,220 | 403,930 | 260,974 | 14,537,467 | 3,729,085 | 1,619,483 | 439,025 | 20,325,060 | 1,835,000 | --- | 11,211,407 | 33,371,467 |
| Alberta | 97 | 24,326 | 3,364 | 20,597 | --- | --- | 12,460 | 60,747 | --- | --- | --- | 60,747 | --- | 7,132 | --- | 67,879 |
| Albertville | 7,262 | 748,364 | 1,006,524 | 413,536 | 401,593 | 96,866 | --- | 2,666,883 | 328,322 | 918,000 | 296,215 | 4,209,420 | --- | 193,695 | 868,993 | 5,272,108 |
| Alden | 647 | 166,831 | 89,459 | 53,457 | 27,078 | --- | 5,202 | 342,027 | 113,253 | 82,000 | 11,979 | 549,259 | --- | --- | 1,093 | 550,352 |
| Aldrich | 44 | 9,734 | 2,799 | 6,182 | 723 | --- | 50 | 19,488 | --- | --- | --- | 19,488 | --- | --- | --- | 19,488 |
| Alexandria | 13,182 | 2,060,203 | 3,111,809 | 1,594,012 | 1,232,720 | 1,140,977 | 776,658 | 9,916,379 | 8,829,669 | 1,805,929 | 932,386 | 21,484,363 | 2,750,000 | --- | 1,257,952 | 25,492,315 |
| Alpha | 121 | 27,924 | 52,170 | 12,456 | 4,125 | --- | 11,223 | 107,898 | --- | 8,400 | 1,035 | 117,333 | --- | --- | 10,050 | 127,383 |
| Altura | 483 | 96,324 | 129,727 | 34,261 | 4,905 | 2,275 | 5,806 | 273,298 | 56,600 | 20,000 | 1,125 | 351,023 | --- | --- | 22,795 | 373,818 |
| Alvarado | 361 | 114,823 | 12,539 | 20,961 | 5,639 | 11,061 | 3,237 | 168,260 | 233,525 | 28,000 | 4,910 | 434,695 | --- | --- | --- | 434,695 |
| Amboy | 531 | 86,008 | 169,028 | 99,900 | 2,189 | --- | 3,246 | 360,371 | 82,947 | --- | --- | 443,318 | --- | 210,085 | 160,151 | 813,554 |
| Andover | 31,874 | 2,128,079 | 4,537,264 | 2,200,043 | 2,143,327 | 665,325 | 239,687 | 11,913,725 | 5,166,915 | 2,336,719 | 908,399 | 20,325,758 | 16,455,000 | 20,737 | 637,905 | 37,439,400 |
| Annandale | 3,322 | 403,843 | 776,905 | 353,263 | 112,100 | 132,716 | 12,691 | 1,791,518 | 340,563 | 695,193 | 233,718 | 3,060,992 | 1,950,000 | --- | 1,324,088 | 6,335,080 |
| Anoka | 17,586 | 1,422,986 | 5,142,440 | 1,536,638 | 1,690,950 | 492,925 | 90,596 | 10,376,535 | 10,106,587 | 499,150 | 507,438 | 21,489,710 | --- | 50,000 | 3,416,000 | 24,955,710 |
| Apple Valley | 50,330 | 4,696,402 | 11,118,268 | 3,998,945 | 5,058,567 | 1,408,880 | 10,526 | 26,291,588 | 13,081,699 | 3,415,000 | 1,072,847 | 43,861,134 | --- | 127,018 | 7,618,905 | 51,607,057 |
| Appleton | 1,374 | 234,209 | 571,687 | 333,891 | 372,742 | 47,052 | 595,514 | 2,155,095 | 159,488 | 684,895 | 153,482 | 3,152,960 | --- | --- | 76,001 | 3,228,961 |
| Arco | 78 | 26,515 | 13,886 | 31,694 | 40 | 5,191 | 6,593 | 83,919 | --- | --- | --- | 83,919 | --- | --- | --- | 83,919 |
| Arden Hills | 9,652 | 1,056,906 | 1,826,098 | 580,872 | 746,428 | 286,991 | --- | 4,497,295 | 2,155,081 | 270,000 | 14,773 | 6,937,149 | --- | --- | 544,992 | 7,482,141 |
| Argyle | 646 | 133,513 | 323,624 | 178,855 | 26,532 | 24,632 | --- | 687,156 | 21,250 | 63,000 | 87,820 | 859,226 | --- | 18,279 | --- | 877,505 |
| Arlington | 2,213 | 338,519 | 631,096 | 233,554 | 175,947 | 17,440 | 3,973 | 1,400,529 | 760,403 | 479,040 | 177,752 | 2,817,724 | --- | --- | 461,681 | 3,279,405 |
| Ashby | 449 | 67,155 | 251,814 | 27,925 | 16,402 | 19,143 | 1,128 | 383,567 | 222,897 | 115,211 | 62,132 | 783,807 | --- | --- | 5,918 | 789,725 |
| Askov | 358 | 91,841 | 48,358 | 24,056 | 41,208 | --- | 802 | 206,265 | --- | 17,042 | 3,950 | 227,257 | --- | --- | --- | 227,257 |
| Atwater | 1,135 | 188,751 | 194,641 | 142,984 | 57,964 | 2,296 | 5,308 | 591,944 | 234,881 | 163,693 | 19,381 | 1,009,899 | --- | --- | --- | 1,009,899 |
| Audubon | 532 | 210,368 | 227,405 | 68,602 | 2,098 | 133,058 | 50,430 | 691,961 | 60,860 | 405,634 | 71,688 | 1,230,143 | --- | --- | --- | 1,230,143 |
| Aurora | 1,697 | 342,582 | 512,955 | 569,402 | 162,690 | 395,632 | 151,383 | 2,134,644 | 923,739 | 112,906 | 9,193 | 3,180,482 | --- | --- | 5,149 | 3,185,631 |
| Austin | 25,010 | 1,822,732 | 5,811,501 | 3,321,978 | 3,911,988 | 249,873 | 110,600 | 15,228,672 | 17,208,224 | 590,000 | 150,932 | 33,177,828 | --- | --- | 883,050 | 34,060,878 |
| Avoca | 141 | 22,330 | 4,613 | 11,945 | 4,394 | --- | 1,300 | 44,582 | --- | 21,000 | 4,100 | 69,682 | --- | 600 | 4,555 | 74,837 |
| Avon | 1,444 | 315,406 | 494,610 | 214,200 | 111,111 | 273,272 | --- | 1,408,599 | 30,225 | 212,102 | 263,040 | 1,913,966 | --- | --- | 250,000 | 2,163,966 |
| Babbitt | 1,505 | 538,274 | 701,409 | 291,554 | 374,992 | 441,631 | 6,483 | 2,354,343 | 312,960 | 218,406 | 47,241 | 2,932,950 | --- | --- | 294,663 | 3,227,613 |
| Backus | 242 | 68,863 | 114,656 | 43,207 | 3,667 | 53,871 | 9,022 | 293,286 | 24,729 | 208,024 | 3,347 | 529,386 | --- | --- | --- | 529,386 |
| Badger | 381 | 98,643 | 40,387 | 40,106 | 8,462 | 196,670 | 5,631 | 389,899 | 220,467 | 13,056 | 18,300 | 641,722 | --- | 19,752 | --- | 661,474 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Bagley | 1,413 | 262,636 | 439,080 | 328,390 | 53,489 | 253,462 | 19,072 | 1,356,129 | 454,040 | 306,214 | 37,128 | 2,153,511 | 12,500 | --- | 4,036 | 2,170,047 |
| Balaton | 631 | 91,520 | 197,228 | 129,140 | 141,950 | 30,209 | 157,096 | 747,143 | 68,937 | 171,906 | 166,067 | 1,154,053 | --- | --- | 25,000 | 1,179,053 |
| Barnesville | 2,621 | 647,676 | 578,803 | 269,883 | 344,651 | 552,675 | 40 | 2,393,728 | 644,652 | 254,573 | 72,886 | 3,365,839 | 510,000 | --- | 22,700 | 3,898,539 |
| Barnum | 611 | 263,702 | 43,953 | 69,667 | 29,702 | --- | 8,631 | 415,655 | 154,645 | 4,262 | 1,750 | 576,312 | --- | --- | 11,319 | 587,631 |
| Barrett | 414 | 137,537 | 84,232 | 52,527 | 18,214 | --- | 43,137 | 335,647 | 70,988 | 19,522 | 4,647 | 430,804 | --- | 8,500 | 15,915 | 455,219 |
| Barry | 13 | 3,555 | 679 | 5,217 | 150 | --- | --- | 9,601 | --- | --- | --- | 9,601 | --- | 3,500 | --- | 13,101 |
| Battle Lake | 888 | 145,067 | 270,627 | 123,593 | 83,919 | 59,684 | 38,063 | 720,953 | 148,367 | 52,000 | 3,758 | 925,078 | --- | 35,321 | 91,000 | 1,051,399 |
| Baudette | 1,079 | 225,571 | 319,371 | 186,933 | 130,811 | 154,827 | 42,281 | 1,059,794 | 53,901 | 8,253 | --- | 1,121,948 | --- | --- | --- | 1,121,948 |
| Baxter | 8,002 | 1,210,267 | 1,982,072 | 1,199,091 | 593,214 | 807,155 | 44,747 | 5,836,546 | 4,398,208 | 2,252,000 | 707,815 | 13,194,569 | --- | 432,050 | 1,810,493 | 15,437,112 |
| Bayport | 3,767 | 578,616 | 1,146,695 | 303,927 | 323,499 | 45,568 | --- | 2,398,305 | 779,476 | 150,000 | 20,408 | 3,348,189 | --- | --- | 679,025 | 4,027,214 |
| Beardsley | 224 | 63,731 | 32,125 | 15,605 | 586 | --- | 783 | 112,830 | 5,799 | --- | --- | 118,629 | --- | --- | 18,729 | 137,358 |
| Beaver Bay | 182 | 224,471 | 23,095 | 173,186 | 5,008 | 13,959 | --- | 439,719 | 69,640 | --- | --- | 509,359 | --- | --- | --- | 509,359 |
| Beaver Creek | 291 | 56,149 | 47,401 | 103,630 | 5,571 | --- | --- | 212,751 | 209,825 | 44,677 | 1,823 | 469,076 | --- | --- | 22,726 | 491,802 |
| Becker | 4,693 | 877,895 | 1,118,211 | 590,103 | 1,160,736 | 68,278 | --- | 3,815,223 | 1,653,893 | 305,000 | 76,822 | 5,850,938 | --- | 191,341 | 691,300 | 6,733,579 |
| Bejou | 94 | 20,370 | 483 | 8,729 | 408 | --- | 6,514 | 36,504 | --- | --- | --- | 36,504 | --- | --- | --- | 36,504 |
| Belgrade | 734 | 169,021 | 202,885 | 125,398 | 15,288 | 5,753 | 7,437 | 525,782 | 125,862 | 234,000 | 86,492 | 972,136 | --- | --- | 32,973 | 1,005,109 |
| Belle Plaine | 6,572 | 1,241,734 | 1,475,033 | 679,890 | 392,651 | 98,453 | 4,491 | 3,892,252 | 2,160,202 | 1,678,899 | 223,868 | 7,955,221 | --- | --- | 624,550 | 8,579,771 |
| Bellechester | 168 | 11,534 | 7,844 | 7,212 | 3,142 | --- | 18,268 | 48,000 | --- | --- | --- | 48,000 | --- | --- | 31,000 | 79,000 |
| Bellingham | 158 | 38,363 | 44,926 | 16,090 | 1,157 | --- | 45,439 | 145,975 | 255,581 | --- | --- | 401,556 | --- | 2,561 | --- | 404,117 |
| Beltrami | 102 | 22,585 | 25,582 | 15,861 | 5,967 | --- | 2,950 | 72,945 | 9,090 | --- | --- | 82,035 | --- | --- | --- | 82,035 |
| Belview | 370 | 88,687 | 49,561 | 76,271 | 11,331 | 550 | 23,678 | 250,078 | 61,293 | 11,132 | 1,657 | 324,160 | --- | --- | --- | 324,160 |
| Bemidji | 14,376 | 1,495,418 | 5,199,120 | 1,998,341 | 1,582,178 | 332,405 | 98,313 | 10,705,775 | 2,444,879 | 4,675,000 | 910,485 | 18,736,139 | --- | 695,859 | 1,519,509 | 20,951,507 |
| Bena | 119 | 21,625 | 2,619 | 5,586 | 5,740 | --- | 19,512 | 55,082 | 2,150 | --- | --- | 57,232 | --- | --- | --- | 57,232 |
| Benson | 3,163 | 626,162 | 1,056,262 | 526,855 | 548,652 | 270,352 | 264,592 | 3,292,875 | 651,726 | 60,000 | 35,572 | 4,040,173 | --- | --- | 536,718 | 4,576,891 |
| Bertha | 482 | 123,378 | 95,714 | 34,034 | 9,842 | 2,107 | --- | 265,075 | 70,265 | --- | --- | 335,340 | --- | --- | 8,618 | 343,958 |
| Bethel | 477 | 114,858 | 75,654 | 51,604 | 9,959 | --- | 7,485 | 259,560 | 31,006 | 65,000 | 17,090 | 372,656 | --- | --- | --- | 372,656 |
| Big Falls | 232 | 124,368 | 19,423 | 73,179 | 41,710 | 8,723 | 2,921 | 270,324 | 1,505,313 | --- | --- | 1,775,637 | 69,662 | 2,148 | 757 | 1,848,204 |
| Big Lake | 10,587 | 594,110 | 1,781,666 | 533,358 | 410,213 | 434,000 | 1,467 | 3,754,814 | 915,955 | 2,807,838 | 726,190 | 8,204,797 | --- | --- | 268,316 | 8,473,113 |
| Bigelow | 236 | 54,821 | 60,650 | 19,592 | 477 | --- | 29,429 | 164,969 | 12,754 | 10,062 | 5 | 187,790 | --- | --- | --- | 187,790 |
| Bigfork | 454 | 112,289 | 147,043 | 96,415 | 7,976 | 17,915 | 22,059 | 403,697 | --- | 19,100 | 728 | 423,525 | --- | --- | 21,632 | 445,157 |
| Bingham Lake | 126 | 26,933 | 4,089 | 19,904 | 9,851 | --- | 6,257 | 67,034 | 23,432 | --- | --- | 90,466 | --- | 7,092 | --- | 97,558 |
| Birchwood | 858 | 120,531 | 43,473 | 150,225 | 29,755 | --- | 13,955 | 357,939 | 8,610 | 46,325 | 6,637 | 419,511 | --- | --- | 40,739 | 460,250 |
| Bird Island | 1,010 | 182,238 | 234,910 | 136,724 | 72,582 | 41,339 | 18,628 | 686,421 | 347,488 | 34,336 | 40,312 | 1,108,557 | --- | 30,414 | 302,760 | 1,441,731 |
| Biscay | 104 | 25,864 | 568 | 4,490 | 2,986 | --- | 670 | 34,578 | 6,215 | --- | --- | 40,793 | --- | --- | --- | 40,793 |
| Biwabik | 1,008 | 791,598 | 376,236 | 289,020 | 100,431 | 513,520 | --- | 2,070,805 | 941,916 | 52,299 | 13,848 | 3,078,868 | --- | --- | 250,191 | 3,329,059 |
| Blackduck | 797 | 121,613 | 205,224 | 114,738 | 70,338 | 32,408 | 5,986 | 550,307 | 212,290 | 144,967 | 50,171 | 957,735 | --- | --- | 61,789 | 1,019,524 |
| Blaine | 62,066 | 4,140,697 | 11,922,478 | 4,368,748 | 1,571,146 | 1,014,693 | 3,158,373 | 26,176,135 | 11,375,476 | 6,040,000 | 1,036,326 | 44,627,937 | --- | --- | 1,972,546 | 46,600,483 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Blomkest | 157 | 31,574 | 47,092 | 14,291 | 27,599 | --- | 8,632 | 129,188 | --- | --- | --- | 129,188 | --- | --- | 7,168 | 136,356 |
| Blooming Prairie | 1,986 | 294,110 | 474,265 | 228,887 | 224,925 | 27,648 | 13,028 | 1,262,863 | 169,553 | 523,122 | 36,842 | 1,992,380 | --- | 34,000 | 80,000 | 2,106,380 |
| Bloomington | 86,652 | 6,593,381 | 31,522,595 | 10,464,614 | 8,607,449 | 50,873,729 | 8,412,354 | 116,474,122 | 25,837,381 | 17,770,000 | 2,404,711 | 162,486,214 | --- | 2,815,940 | 4,394,060 | 169,696,214 |
| Blue Earth | 3,309 | 405,116 | 735,404 | 811,408 | 398,406 | 289,655 | 301,156 | 2,941,145 | 5,814,826 | 2,226,186 | 633,029 | 11,615,186 | --- | 40,810 | 1,270,173 | 12,926,169 |
| Bluffton | 209 | 67,625 | 16,268 | 11,494 | 21,815 | --- | --- | 117,202 | --- | 8,109 | 1,611 | 126,922 | --- | --- | --- | 126,922 |
| Bock | 102 | 28,844 | 983 | 10,124 | 521 | --- | 3,620 | 44,092 | 2,100 | --- | --- | 46,192 | --- | --- | --- | 46,192 |
| Borup | 111 | 11,087 | 11,219 | 7,363 | 3,705 | --- | --- | 33,374 | --- | --- | --- | 33,374 | --- | --- | --- | 33,374 |
| Bovey | 822 | 187,976 | 271,901 | 177,806 | 78,646 | --- | --- | 716,329 | 189,228 | 121,770 | 79,421 | 1,106,748 | --- | --- | --- | 1,106,748 |
| Bowlus | 287 | 35,350 | 83,214 | 43,774 | 5,582 | 12,884 | 4,710 | 185,514 | 100,614 | --- | --- | 286,128 | --- | 10,000 | 18,300 | 314,428 |
| Boy River | 49 | 1,491 | 203 | 4,350 | --- | --- | 66 | 6,110 | --- | --- | --- | 6,110 | --- | --- | --- | 6,110 |
| Boyd | 163 | 83,132 | 50,638 | 17,068 | 2,273 | 19,500 | 57,408 | 230,019 | 20,933 | --- | --- | 250,952 | --- | 17,000 | --- | 267,952 |
| Braham | 1,812 | 312,791 | 448,250 | 285,394 | 15,105 | 90,685 | --- | 1,152,225 | 100,993 | 105,000 | 52,133 | 1,410,351 | --- | --- | 71,947 | 1,482,298 |
| Brainerd | 13,659 | 2,264,729 | 4,509,942 | 1,179,285 | 1,052,376 | 1,620,454 | 1,975,310 | 12,602,096 | 4,677,362 | 2,129,684 | 416,007 | 19,825,149 | --- | --- | 1,173,279 | 20,998,428 |
| Brandon | 497 | 142,665 | 102,776 | 61,781 | 3,098 | 36,033 | 8,250 | 354,603 | 589,276 | 225,085 | 73,711 | 1,242,675 | 4,000 | 48,037 | 26,058 | 1,320,770 |
| Breckenridge | 3,355 | 389,578 | 860,478 | 681,875 | 316,861 | 136,504 | 119,131 | 2,504,427 | 765,724 | 365,846 | 80,624 | 3,716,621 | --- | --- | 1,059,360 | 4,775,981 |
| Breezy Point | 2,408 | 534,069 | 727,533 | 321,693 | 3,150 | 600 | 23,527 | 1,610,572 | 313,081 | 2,459,081 | 117,678 | 4,500,412 | --- | --- | 379,163 | 4,879,575 |
| Brewster | 480 | 38,328 | 89,743 | 78,717 | 416 | --- | 141,221 | 348,425 | 62,403 | 65,000 | 32,027 | 507,855 | --- | 1,651 | --- | 509,506 |
| Bricelyn | 358 | 87,615 | 47,554 | 89,881 | 7,765 | --- | 7,352 | 240,167 | 50,404 | 8,000 | 7,993 | 306,564 | --- | --- | --- | 306,564 |
| Brook Park | 128 | 40,416 | 24,976 | 4,770 | 1,651 | --- | --- | 71,813 | --- | --- | --- | 71,813 | --- | --- | --- | 71,813 |
| Brooklyn Center | 29,889 | 3,173,282 | 9,622,239 | 2,107,959 | 2,457,622 | 2,855,983 | 510,004 | 20,727,089 | 3,950,187 | 1,905,000 | 811,931 | 27,394,207 | --- | 20,433 | 9,767,805 | 37,182,445 |
| Brooklyn Park | 78,362 | 4,878,300 | 25,533,851 | 8,806,888 | 8,123,422 | 11,813,124 | --- | 59,155,585 | 14,645,225 | 3,272,302 | 809,548 | 77,882,660 | --- | 857,593 | 7,021,645 | 85,761,898 |
| Brooks | 139 | 18,813 | 3,433 | 4,781 | 13,425 | 7,831 | 19,757 | 68,040 | --- | --- | --- | 68,040 | --- | --- | --- | 68,040 |
| Brookston | 135 | 10,371 | 4,200 | 7,079 | 2,200 | --- | --- | 23,850 | 1,140 | --- | --- | 24,990 | --- | --- | --- | 24,990 |
| Brooten | 747 | 123,729 | 99,622 | 125,521 | 41,650 | --- | 11,886 | 402,408 | 46,185 | 165,000 | 28,589 | 642,182 | --- | --- | 127,855 | 770,037 |
| Browerville | 777 | 140,580 | 103,156 | 230,669 | 13,630 | --- | --- | 488,035 | 1,401,792 | 62,820 | 26,435 | 1,979,082 | --- | --- | --- | 1,979,082 |
| Browns Valley | 583 | 216,297 | 301,623 | 94,165 | 95,221 | --- | --- | 707,306 | 22,988 | 82,234 | 2,255 | 814,783 | --- | --- | 55,613 | 870,396 |
| Brownsdale | 686 | 73,286 | 104,604 | 109,223 | 33,840 | --- | 982 | 321,935 | 153,641 | 144,000 | 48,218 | 667,794 | --- | --- | --- | 667,794 |
| Brownsville | 462 | 61,987 | 52,708 | 53,192 | 23,797 | 26,982 | 220 | 218,886 | 243,479 | 57,869 | 4,996 | 525,230 | --- | 5,184 | --- | 530,414 |
| Brownton | 735 | 138,763 | 232,955 | 111,480 | 60,611 | --- | 41,134 | 584,943 | 88,963 | 178,417 | 48,410 | 900,733 | --- | --- | 42,857 | 943,590 |
| Bruno | 95 | 28,783 | 17,432 | 9,506 | 1,335 | --- | 4,865 | 61,921 | 1,500 | --- | --- | 63,421 | --- | --- | --- | 63,421 |
| Buckman | 287 | 33,686 | 1,525 | 28,672 | 3,116 | --- | 18,822 | 85,821 | --- | 10,000 | 1,063 | 96,884 | --- | --- | --- | 96,884 |
| Buffalo | 15,911 | 1,045,196 | 2,733,043 | 1,436,046 | 1,670,464 | 119,790 | 1,167,639 | 8,172,178 | 4,803,322 | 2,235,763 | 895,998 | 16,107,261 | --- | --- | 335,210 | 16,442,471 |
| Buffalo Lake | 695 | 161,972 | 209,888 | 93,508 | 14,652 | 37,099 | --- | 517,119 | 2,565,447 | 79,003 | 108,230 | 3,269,799 | 10,000 | 48,716 | 1,195,086 | 4,523,601 |
| Buhl | 1,005 | 192,426 | 167,849 | 287,247 | 101,611 | 31,132 | 9,763 | 790,028 | 607,868 | 74,137 | 14,887 | 1,486,920 | --- | 419,065 | 74,964 | 1,980,949 |
| Burnsville | 61,747 | 4,155,335 | 19,024,207 | 3,678,125 | 4,566,339 | 739,671 | 995,490 | 33,159,167 | 11,508,169 | 8,340,613 | 1,554,328 | 54,562,277 | 952,430 | 786,400 | 4,420,008 | 60,721,115 |
| Burtrum | 142 | 17,819 | 8,608 | 20,806 | 2,921 | --- | --- | 50,154 | 5,000 | --- | --- | 55,154 | --- | --- | --- | 55,154 |
| Butterfield | 584 | 108,172 | 44,983 | 192,015 | 29,629 | 7,980 | 1,972 | 384,751 | 2,500 | 22,104 | 10,020 | 419,375 | --- | --- | --- | 419,375 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Byron | 5,264 | 265,515 | 583,976 | 356,253 | 156,025 | 154,570 | 7,378 | 1,523,717 | 1,124,612 | 2,553,501 | 280,245 | 5,482,075 | --- | --- | 416,196 | 5,898,271 |
| Caledonia | 2,824 | 268,846 | 891,562 | 384,548 | 250,451 | 33,900 | 11,173 | 1,840,480 | 317,968 | 143,125 | 28,528 | 2,330,101 | --- | --- | 3,000 | 2,333,101 |
| Callaway | 233 | 76,473 | 80,367 | 49,654 | 83,570 | --- | 12,774 | 302,838 | 146,500 | 32,460 | 1,254 | 483,052 | --- | 96,140 | 96,699 | 675,891 |
| Calumet | 369 | 80,542 | 41,650 | 194,811 | 46,411 | --- | 180 | 363,594 | 350,000 | 21,447 | 9,288 | 744,329 | --- | --- | 15,000 | 759,329 |
| Cambridge | 8,338 | 1,005,681 | 2,335,626 | 1,569,396 | 349,491 | 622,325 | 55,596 | 5,938,115 | 3,502,103 | 1,581,506 | 226,898 | 11,248,622 | 593,894 | --- | 1,931,678 | 13,774,194 |
| Campbell | 156 | 29,746 | 25,629 | 22,666 | 35,544 | 3,000 | 6,093 | 122,678 | --- | --- | --- | 122,678 | --- | --- | 2,885 | 125,563 |
| Canby | 1,757 | 706,882 | 309,423 | 302,442 | 217,524 | 534,074 | 154,343 | 2,224,688 | 516,137 | 44,030 | 80,342 | 2,865,197 | --- | --- | 50,263 | 2,915,460 |
| Cannon Falls | 4,108 | 706,782 | 1,085,819 | 696,150 | 831,993 | 157,529 | 62,955 | 3,541,228 | 903,615 | 827,448 | 191,974 | 5,464,265 | --- | 221,438 | 802,412 | 6,488,115 |
| Canton | 348 | 120,133 | 36,404 | 128,830 | 14,766 | 10,125 | --- | 310,258 | 69,598 | 8,804 | 1,337 | 389,997 | --- | --- | 845 | 390,842 |
| Carlos | 502 | 100,710 | 105,452 | 45,995 | 5,297 | --- | --- | 257,454 | 34,286 | 80,000 | 13,748 | 385,488 | --- | --- | --- | 385,488 |
| Carlton | 1,004 | 133,730 | 115,336 | 130,859 | 43,734 | 99 | 54,609 | 478,367 | 152,763 | 30,000 | 3,769 | 664,899 | --- | --- | 60,000 | 724,899 |
| Carver | 4,293 | 658,834 | 845,488 | 504,400 | 120,166 | 16 | 1,116 | 2,130,020 | 913,431 | 290,000 | 161,291 | 3,494,742 | --- | 34,036 | 464,176 | 3,992,954 |
| Cass Lake | 761 | 164,781 | 340,236 | 116,160 | 38,658 | 34,960 | 27,796 | 722,591 | 36,428 | 6,000 | 553 | 765,572 | --- | --- | --- | 765,572 |
| Cedar Mills | 43 | 16,120 | 505 | 970 | --- | --- | --- | 17,595 | --- | --- | --- | 17,595 | --- | --- | --- | 17,595 |
| Center City | 615 | 166,990 | 138,829 | 90,938 | 3,594 | 329 | --- | 400,680 | 19,050 | 53,104 | 31,875 | 504,709 | --- | 818 | 14,749 | 520,276 |
| Centerville | 3,931 | 467,067 | 1,066,100 | 306,380 | 90,574 | --- | 18,821 | 1,948,942 | 510,417 | 855,000 | 318,352 | 3,632,711 | --- | --- | 223,000 | 3,855,711 |
| Ceylon | 350 | 111,329 | 23,381 | 61,402 | 832 | --- | 23,070 | 220,014 | 13,167 | 8,800 | 440 | 242,421 | --- | --- | --- | 242,421 |
| Champlin | 22,880 | 1,422,742 | 4,683,585 | 3,833,066 | 1,321,056 | 668,750 | 179,071 | 12,108,270 | 2,107,668 | 625,000 | 436,762 | 15,277,700 | --- | --- | 2,914,409 | 18,192,109 |
| Chandler | 264 | 49,220 | 39,920 | 65,037 | 10,791 | 41,014 | 6,948 | 212,930 | 62,147 | --- | --- | 275,077 | --- | 7,620 | 12,435 | 295,132 |
| Chanhasen | 24,503 | 2,517,948 | 3,258,363 | 5,352,221 | 2,431,313 | 593,940 | 5,986 | 14,159,771 | 3,437,404 | 4,190,000 | 518,722 | 22,305,897 | --- | 35,275 | 640,820 | 22,981,992 |
| Chaska | 25,270 | 4,235,025 | 4,513,886 | 6,389,937 | 1,833,027 | 1,899,514 | 10,780 | 18,882,169 | 7,367,993 | 4,948,206 | 1,205,784 | 32,404,152 | --- | 618,445 | 5,537,833 | 38,560,430 |
| Chatfield | 2,815 | 484,249 | 843,715 | 282,454 | 502,613 | 818,726 | --- | 2,931,757 | 1,883,707 | 364,324 | 139,790 | 5,319,578 | --- | --- | 2,093,673 | 7,413,251 |
| Chickamaw Beach | 113 | 7,217 | 10,097 | 12,235 | 290 | --- | 150 | 29,989 | --- | --- | --- | 29,989 | --- | --- | --- | 29,989 |
| Chisago City | 5,069 | 383,918 | 809,031 | 357,936 | 643,041 | 459,240 | 7,024 | 2,660,190 | 941,933 | 380,000 | 185,819 | 4,167,942 | --- | --- | 42,237 | 4,210,179 |
| Chisholm | 5,029 | 723,477 | 1,543,811 | 1,039,179 | 460,086 | 191,829 | 905,358 | 4,863,740 | 767,058 | 213,679 | 97,127 | 5,941,604 | --- | 25,000 | --- | 5,966,604 |
| Chokio | 389 | 62,219 | 38,631 | 89,553 | 3,145 | 2,386 | --- | 195,934 | --- | 20,000 | 6,684 | 222,618 | --- | --- | --- | 222,618 |
| Circle Pines | 4,961 | 385,845 | 1,118,745 | 200,581 | 442,817 | 11,239 | 110,560 | 2,269,787 | 1,374,526 | 1,085,000 | 251,219 | 4,980,532 | --- | --- | 725,253 | 5,705,785 |
| Clara City | 1,319 | 326,981 | 223,135 | 233,924 | 116,641 | 507,745 | 6,199 | 1,414,625 | 5,371,037 | 181,892 | 160,459 | 7,128,013 | --- | 7,598 | 39,325 | 7,174,936 |
| Claremont | 543 | 126,672 | 101,001 | 92,027 | 29,969 | --- | --- | 349,669 | 173,560 | 25,000 | 21,619 | 569,848 | --- | 99,547 | 6,592 | 675,987 |
| Clarissa | 668 | 114,791 | 49,589 | 103,218 | 15,157 | 10,507 | 3,601 | 296,863 | 85,401 | --- | --- | 382,264 | --- | --- | 35,175 | 417,439 |
| Clarkfield | 831 | 410,874 | 163,647 | 141,816 | 127,337 | 14,655 | --- | 858,329 | 18,280 | 110,000 | 37,535 | 1,024,144 | 2,385 | 125,000 | --- | 1,151,529 |
| Clarks Grove | 698 | 168,202 | 37,815 | 61,619 | 20,052 | --- | --- | 287,688 | 185,217 | --- | --- | 472,905 | --- | --- | --- | 472,905 |
| Clear Lake | 587 | 98,828 | 192,037 | 122,921 | 25,813 | --- | 10,535 | 450,134 | 47,843 | 53,630 | 10,407 | 562,014 | --- | --- | 17,274 | 579,288 |
| Clearbrook | 522 | 142,576 | 179,685 | 110,526 | 100,225 | --- | --- | 533,012 | 118,658 | 97,789 | 17,968 | 767,427 | --- | 5,716 | --- | 773,143 |
| Clearwater | 1,775 | 265,038 | 315,142 | 183,043 | 92,577 | 38,803 | 18,186 | 912,789 | 372,744 | 280,000 | 19,590 | 1,585,123 | --- | --- | 73,425 | 1,658,548 |
| Clements | 149 | 30,648 | 31,484 | 14,266 | 8,640 | --- | 11,245 | 96,283 | 107,775 | 2,763 | 524 | 207,345 | --- | --- | --- | 207,345 |
| Cleveland | 721 | 105,787 | 221,946 | 104,168 | 2,099 | 13,341 | --- | 447,341 | 246,027 | 22,684 | 23,890 | 739,942 | --- | --- | --- | 739,942 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Climax | 276 | 37,394 | 52,269 | 35,248 | 12,817 | 366 | 661 | 138,755 | 34,671 | 8,620 | 4,123 | 186,169 | --- | 4,995 | 12,743 | 203,907 |
| Clinton | 436 | 77,408 | 83,354 | 85,407 | 220 | --- | 19,135 | 265,524 | 9,079 | 89,142 | 6,891 | 370,636 | --- | --- | --- | 370,636 |
| Clitherall | 113 | 19,066 | 966 | 4,669 | 156 | --- | 926 | 25,783 | 28,490 | --- | --- | 54,273 | --- | --- | --- | 54,273 |
| Clontarf | 153 | 41,386 | 8,947 | 20,548 | --- | --- | 19,065 | 89,946 | --- | --- | 819 | 90,765 | --- | 3,088 | --- | 93,853 |
| Cloquet | 12,258 | 959,860 | 2,193,737 | 1,218,159 | 996,858 | 320,592 | 5,213 | 5,694,419 | 1,467,495 | 275,000 | 94,455 | 7,531,369 | --- | --- | 1,524,716 | 9,056,085 |
| Coates | 157 | 25,224 | 10,893 | 4,806 | 1,367 | --- | 603 | 42,893 | --- | --- | --- | 42,893 | --- | --- | --- | 42,893 |
| Cobden | 34 | 4,992 | 1,052 | 3,176 | 1,327 | --- | 1,264 | 11,811 | --- | --- | --- | 11,811 | --- | --- | --- | 11,811 |
| Cohasset | 2,767 | 604,885 | 193,708 | 319,598 | 189,344 | 13,932 | 28,481 | 1,349,948 | 771,401 | --- | --- | 2,121,349 | --- | --- | 1,046,911 | 3,168,260 |
| Cokato | 2,742 | 248,723 | 581,800 | 426,695 | 291,147 | 40,518 | 2,448 | 1,591,331 | 1,472,296 | 130,000 | 32,069 | 3,225,696 | --- | --- | 225,710 | 3,451,406 |
| Cold Spring | 4,081 | 322,926 | 1,210,242 | 396,657 | 158,362 | 644,183 | 5,670 | 2,738,040 | 1,409,798 | 1,765,000 | 191,170 | 6,104,008 | --- | --- | 558,609 | 6,662,617 |
| Coleraine | 1,972 | 197,453 | 297,159 | 282,801 | 176,997 | 48,556 | 206,270 | 1,209,236 | 241,083 | 280,810 | 115,072 | 1,846,201 | --- | --- | 183,057 | 2,029,258 |
| Cologne | 1,633 | 341,652 | 301,420 | 420,874 | 165,600 | --- | 3,072 | 1,232,618 | 183,419 | 235,000 | 546,046 | 2,197,083 | --- | --- | --- | 2,197,083 |
| Columbia Heights | 19,709 | 1,881,552 | 5,510,150 | 1,748,831 | 2,275,213 | 1,517,905 | 136,399 | 13,070,050 | 622,306 | 662,000 | 770,535 | 15,124,891 | --- | 115,000 | 9,302 | 15,249,193 |
| Columbus | 3,887 | 579,760 | 533,320 | 579,467 | 61,855 | 9,241 | 14,929 | 1,778,572 | 503,831 | 3,015,000 | 581,680 | 5,879,083 | --- | --- | 3,308,630 | 9,187,713 |
| Comfrey | 365 | 117,098 | 112,630 | 103,496 | 43,828 | 85,175 | 25,376 | 487,603 | 100,387 | 10,841 | 24,105 | 622,936 | --- | --- | 30,800 | 653,736 |
| Comstock | 96 | 18,751 | 3,607 | 5,244 | 2,100 | --- | --- | 29,702 | 486 | --- | --- | 30,188 | --- | --- | --- | 30,188 |
| Conger | 139 | 40,273 | 10,052 | 8,698 | 7,924 | --- | 19,057 | 86,004 | 9,983 | --- | --- | 95,987 | --- | 14,000 | --- | 109,987 |
| Cook | 570 | 222,363 | 701,799 | 113,437 | 123,303 | --- | 130,952 | 1,291,854 | 262,023 | 30,450 | 17,083 | 1,601,410 | --- | --- | 289,183 | 1,890,593 |
| Coon Rapids | 62,435 | 3,655,268 | 14,828,892 | 5,624,350 | 4,382,751 | 3,222,673 | 1,014,165 | 32,728,099 | 10,211,391 | 1,875,000 | 811,172 | 45,625,662 | --- | 748,201 | 1,956,746 | 48,330,609 |
| Corcoran | 5,513 | 724,271 | 1,377,603 | 1,097,851 | 55,494 | --- | 70,747 | 3,325,966 | 1,162,476 | 214,000 | 149,924 | 4,852,366 | --- | --- | 244,278 | 5,096,644 |
| Correll | 32 | 17,830 | 1,253 | 4,217 | 703 | --- | --- | 24,003 | --- | --- | --- | 24,003 | --- | --- | --- | 24,003 |
| Cosmos | 463 | 125,705 | 59,371 | 90,869 | 39,868 | --- | 39,176 | 354,989 | 45,079 | 28,000 | 21,429 | 449,497 | --- | 44,708 | 49,470 | 543,675 |
| Cottage Grove | 35,250 | 2,267,975 | 7,003,669 | 4,178,330 | 3,867,185 | 947,522 | 572,232 | 18,836,913 | 5,028,422 | 3,045,076 | 1,132,334 | 28,042,745 | --- | --- | 1,213,059 | 29,255,804 |
| Cottonwood | 1,207 | 220,672 | 223,927 | 316,198 | 41,397 | 60,981 | 14,624 | 877,799 | 1,082,883 | 114,000 | 32,560 | 2,107,242 | --- | --- | 1,121,736 | 3,228,978 |
| Courtland | 619 | 61,644 | 48,725 | 50,064 | 5,209 | --- | 483 | 166,125 | 180,621 | 42,500 | 17,184 | 406,430 | --- | --- | 48,964 | 455,394 |
| Cromwell | 241 | 155,883 | 120,216 | 6,752 | 15,717 | 54,222 | --- | 352,790 | 18,895 | 18,154 | 2,538 | 392,377 | --- | --- | --- | 392,377 |
| Crookston | 7,902 | 1,184,183 | 2,427,578 | 700,359 | 1,812,662 | 758,774 | 350,531 | 7,234,087 | 1,950,310 | 56,169 | 4,590 | 9,245,156 | --- | --- | 270,264 | 9,515,420 |
| Crosby | 2,370 | 442,527 | 885,914 | 417,302 | 835,484 | 262,035 | 246,235 | 3,089,497 | 248,704 | 531,974 | 76,305 | 3,946,480 | 850,000 | --- | 449,131 | 5,245,611 |
| Crosslake | 2,193 | 744,028 | 674,306 | 441,978 | 392,435 | 23,672 | 37,990 | 2,314,409 | 656,404 | 469,242 | 61,974 | 3,502,029 | --- | --- | 4,640 | 3,506,669 |
| Crystal | 22,436 | 2,198,872 | 6,389,716 | 2,246,292 | 1,967,115 | 531,668 | 138,483 | 13,472,146 | 7,209,039 | 2,275,042 | 554,063 | 23,510,290 | --- | --- | 1,898,783 | 25,409,073 |
| Currie | 232 | 96,330 | 33,596 | 48,748 | 15,885 | 38 | 3,647 | 198,244 | 61,701 | 2,668 | 588 | 263,201 | --- | 10,000 | 29,727 | 302,928 |
| Cuyuna | 338 | 27,757 | 108,238 | 46,284 | 62,442 | --- | --- | 244,721 | --- | --- | --- | 244,721 | --- | --- | --- | 244,721 |
| Cyrus | 294 | 69,626 | 46,994 | 40,026 | 4,387 | --- | --- | 161,033 | 1,797 | --- | --- | 162,830 | --- | --- | --- | 162,830 |
| Dakota | 311 | 63,618 | 54,002 | 72,207 | 2,981 | --- | --- | 192,808 | --- | 33,000 | 4,437 | 230,245 | --- | --- | 34,018 | 264,263 |
| Dalton | 249 | 51,514 | 49,244 | 34,272 | 8,312 | --- | 1,093 | 144,435 | 176,728 | --- | --- | 321,163 | --- | --- | 61,124 | 382,287 |
| Danube | 470 | 60,138 | 145,983 | 91,443 | 1,554 | 75,288 | 14,663 | 389,069 | 2,609 | --- | --- | 391,678 | --- | --- | 56,193 | 447,871 |
| Danvers | 94 | 41,081 | 31,790 | 24,061 | --- | --- | --- | 96,932 | --- | --- | --- | 96,932 | --- | --- | --- | 96,932 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Darfur | 103 | 30,563 | 36,873 | 16,709 | 5,499 | --- | 12,096 | 101,740 | --- | 4,000 | 7,436 | 113,176 | --- | --- | 10,436 | 123,612 |
| Darwin | 353 | 40,981 | 8,139 | 10,128 | 15,401 | --- | 23,452 | 98,101 | 106,180 | --- | --- | 204,281 | --- | --- | --- | 204,281 |
| Dassel | 1,460 | 203,920 | 315,360 | 229,226 | 115,951 | 63,622 | 679 | 928,758 | 552,842 | 124,982 | 75,102 | 1,681,684 | --- | --- | 111,703 | 1,793,387 |
| Dawson | 1,492 | 308,519 | 408,254 | 271,418 | 223,363 | 50,280 | 9,350 | 1,271,184 | 413,443 | 122,834 | 111,427 | 1,918,888 | --- | --- | 168,401 | 2,087,289 |
| Dayton | 5,011 | 759,368 | 1,061,397 | 519,467 | 122,279 | 18,285 | 82,196 | 2,562,992 | 3,789,972 | 2,355,525 | 1,582,336 | 10,290,825 | --- | --- | 923,579 | 11,214,404 |
| De Graff | 124 | 33,676 | 4,241 | 8,831 | 60 | --- | 4,617 | 51,425 | --- | 3,135 | 6,210 | 60,770 | --- | 3,918 | --- | 64,688 |
| Deephaven | 3,793 | 688,054 | 1,490,048 | 432,294 | 75,659 | --- | --- | 2,686,055 | 677,042 | --- | --- | 3,363,097 | --- | --- | --- | 3,363,097 |
| Deer Creek | 324 | 38,238 | 61,764 | 31,353 | 28,164 | --- | 3,498 | 163,017 | 32,008 | 11,542 | 2,715 | 209,282 | --- | --- | 14,158 | 223,440 |
| Deer River | 949 | 253,552 | 533,472 | 183,144 | 44,180 | 47,775 | 12,269 | 1,074,392 | 109,824 | 116,205 | 21,688 | 1,322,109 | --- | --- | --- | 1,322,109 |
| Deerwood | 532 | 98,382 | 368,238 | 150,862 | 52,659 | --- | 33,475 | 703,616 | 499,561 | 45,366 | 8,614 | 1,257,157 | --- | --- | 12,000 | 1,269,157 |
| Delano | 5,757 | 606,169 | 743,735 | 423,512 | 995,184 | 192,716 | 3,328 | 2,964,644 | 8,453,253 | 580,000 | 622,758 | 12,620,655 | --- | --- | 1,434,548 | 14,055,203 |
| Delavan | 169 | 78,530 | 22,655 | 29,026 | 2,065 | --- | 9,299 | 141,575 | --- | --- | --- | 141,575 | --- | --- | --- | 141,575 |
| Delhi | 66 | 11,010 | 42 | 8,333 | --- | --- | 14,529 | 33,914 | --- | 2,666 | 2,603 | 39,183 | 1,729 | --- | --- | 40,912 |
| Dellwood | 1,094 | 129,861 | 115,706 | 56,819 | --- | 275 | 33,790 | 336,451 | 4,985 | --- | 4,442 | 345,878 | --- | --- | --- | 345,878 |
| Denham | 35 | 6,411 | 1,942 | 12,687 | 600 | --- | --- | 21,640 | 3,174 | 8 | --- | 24,822 | --- | --- | --- | 24,822 |
| Dennison | 216 | 32,511 | 32,893 | 44,150 | 2,493 | --- | 14,382 | 126,429 | --- | 55,000 | 15,893 | 197,322 | --- | --- | 140 | 197,462 |
| Dent | 190 | 51,203 | 65,665 | 8,696 | 40,009 | --- | 727 | 166,300 | 44,972 | 6,000 | 20,018 | 237,290 | --- | 15,000 | 5,000 | 257,290 |
| Detroit Lakes | 9,053 | 760,664 | 2,037,873 | 2,061,015 | 1,472,763 | 650,878 | 348,013 | 7,331,206 | 3,606,905 | 5,797,633 | 843,510 | 17,579,254 | --- | 12,966 | 2,432,863 | 20,025,083 |
| Dexter | 342 | 52,622 | 43,698 | 65,526 | 1,644 | 14,673 | 8,457 | 186,620 | 22,869 | 32,300 | 8,103 | 249,892 | --- | --- | --- | 249,892 |
| Dilworth | 4,246 | 655,555 | 814,410 | 333,824 | 140,279 | 39,139 | --- | 1,983,207 | 465,515 | 1,185,000 | 463,994 | 4,097,716 | --- | --- | --- | 4,097,716 |
| Dodge Center | 2,724 | 407,746 | 373,455 | 364,808 | 336,233 | 31,661 | 71,428 | 1,585,331 | 1,856,371 | 405,000 | 104,052 | 3,950,754 | --- | 1,400 | 508,821 | 4,460,975 |
| Donaldson | 44 | 5,925 | 1,678 | 10,708 | 1,933 | --- | 5,545 | 25,789 | --- | --- | --- | 25,789 | --- | --- | --- | 25,789 |
| Donnelly | 238 | 41,452 | 40,749 | 17,750 | 4,062 | --- | --- | 104,013 | 32,608 | 25,000 | 15,010 | 176,631 | --- | 19,205 | --- | 195,836 |
| Doran | 49 | 5,636 | 1,676 | 6,107 | 7,579 | --- | 7,613 | 28,611 | --- | --- | --- | 28,611 | --- | --- | --- | 28,611 |
| Dover | 757 | 65,936 | 68,461 | 45,012 | 19,070 | --- | 29,602 | 228,081 | 363,635 | 38,125 | 19,092 | 648,933 | --- | --- | 54,886 | 703,819 |
| Dovray | 57 | 11,513 | 22,300 | 9,344 | 1,646 | 29,402 | 6,641 | 80,846 | 5,640 | 5,373 | 495 | 92,354 | --- | 7,000 | 4,977 | 104,331 |
| Duluth | 86,367 | 23,174,447 | 35,512,569 | 12,292,444 | 9,645,981 | 18,685,425 | --- | 99,310,866 | 22,028,860 | 11,350,000 | 5,172,878 | 137,862,604 | 865,000 | 410,081 | 12,261,970 | 151,399,655 |
| Dumont | 91 | 30,964 | 21,914 | 35,051 | 2,359 | --- | --- | 90,288 | --- | --- | --- | 90,288 | --- | --- | --- | 90,288 |
| Dundas | 1,458 | 242,942 | 300,459 | 168,273 | 89,811 | 181,797 | --- | 983,282 | 1,256,398 | 170,000 | 64,473 | 2,474,153 | --- | 51,798 | 87,522 | 2,613,473 |
| Dundee* | 66 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dunnell | 160 | 70,450 | 41,787 | 34,566 | 1,282 | --- | 3,465 | 151,550 | --- | --- | --- | 151,550 | --- | --- | --- | 151,550 |
| Eagan | 66,810 | 6,205,708 | 15,634,876 | 3,936,449 | 4,905,480 | 642,419 | --- | 31,324,932 | 29,265,735 | 990,000 | 665,848 | 62,246,515 | --- | --- | 4,497,307 | 66,743,822 |
| Eagle Bend | 517 | 90,766 | 160,111 | 101,070 | 17,878 | 16,150 | 7,726 | 393,701 | 86,161 | 105,000 | 61,971 | 646,833 | --- | --- | 17,520 | 664,353 |
| Eagle Lake | 2,779 | 414,717 | 310,524 | 165,392 | 64,158 | 93,845 | 150,099 | 1,198,735 | 408,949 | 189,000 | 196,632 | 1,993,316 | --- | --- | --- | 1,993,316 |
| East Bethel | 11,591 | 1,039,660 | 1,771,896 | 810,527 | 372,071 | 111,832 | 180,158 | 4,286,144 | 1,247,084 | 908,000 | 1,237,333 | 7,678,561 | 5,485,000 | --- | 2,429,142 | 15,592,703 |
| East Grand Forks | 8,731 | 960,902 | 3,639,105 | 1,521,906 | 2,084,534 | 147,116 | 703,665 | 9,057,228 | 2,493,270 | 1,096,000 | 459,405 | 13,105,903 | --- | --- | 1,079,187 | 14,185,090 |
| East Gull Lake | 996 | 204,825 | 60,493 | 83,006 | 1,004 | --- | 3,210 | 352,538 | 519,955 | 161,750 | 81,993 | 1,116,236 | --- | 3,264 | 104,718 | 1,224,218 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Current Expenditures | | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------|----------------------|--------------------|---------------|----------------------|------------------------|--------------------------------|-----------|----------------------------|----------------------|--------------------|-------------------|--------------------|----------------------|------------------|--------------------|-----------------------------------|
| | Population | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Easton | 196 | 41,208 | 60,154 | 71,736 | 9,318 | 43,000 | 216 | 225,632 | 10,081 | --- | --- | 235,713 | --- | --- | --- | 235,713 |
| Echo | 269 | 62,263 | 24,306 | 60,959 | 647 | 586 | 12,749 | 161,510 | 46,000 | 30,000 | 8,565 | 246,075 | --- | --- | 85,000 | 331,075 |
| Eden Prairie | 62,593 | 5,724,749 | 18,743,414 | 5,727,993 | 10,243,765 | 3,445,816 | 199,711 | 44,085,448 | 21,000,674 | 3,178,107 | 1,297,939 | 69,562,168 | 9,215,000 | --- | 6,377,617 | 85,154,785 |
| Eden Valley | 1,047 | 219,404 | 276,359 | 538,541 | 55,172 | 52,832 | 4,025 | 1,146,333 | 1,856,092 | 116,596 | 61,455 | 3,180,476 | --- | --- | 31,670 | 3,212,146 |
| Edgerton | 1,147 | 199,388 | 181,409 | 182,122 | 113,057 | 11,973 | 3,628 | 691,577 | 217,166 | --- | --- | 908,743 | --- | --- | --- | 908,743 |
| Edina | 50,261 | 6,048,766 | 16,647,821 | 10,201,335 | 1,341,884 | 1,577,060 | --- | 35,816,866 | 19,883,144 | 4,096,375 | 1,923,647 | 61,720,032 | --- | 9,855,225 | 1,154,975 | 72,730,232 |
| Effie | 126 | 32,558 | 559 | 4,455 | 10,159 | --- | 1,363 | 49,094 | --- | --- | --- | 49,094 | --- | --- | --- | 49,094 |
| Eitzen | 239 | 52,893 | 24,436 | 33,356 | 15,551 | 40,000 | 11,511 | 177,747 | 54,743 | 14,111 | 678 | 247,279 | --- | --- | --- | 247,279 |
| Elba | 146 | 8,283 | 4,495 | 14,050 | 1,636 | --- | 4,451 | 32,915 | --- | 9,992 | 3,228 | 46,135 | --- | --- | --- | 46,135 |
| Elbow Lake | 1,165 | 357,580 | 233,836 | 160,912 | 126,874 | 55,305 | 342,449 | 1,276,956 | 104,081 | 447,023 | 89,538 | 1,917,598 | --- | 35,000 | 27,500 | 1,980,098 |
| Elgin | 1,087 | 150,493 | 338,150 | 206,975 | 65,583 | 174,862 | 12,616 | 948,679 | 529,490 | 59,723 | 16,738 | 1,554,630 | --- | --- | 98,852 | 1,653,482 |
| Elizabeth | 170 | 45,506 | 69,552 | 19,256 | 10,879 | --- | 202 | 145,395 | 1,298 | 9,000 | 1,041 | 156,734 | --- | --- | --- | 156,734 |
| Elk River | 23,730 | 3,181,547 | 6,076,478 | 2,947,674 | 2,881,985 | 1,210,667 | 26,545 | 16,324,896 | 2,277,477 | 1,535,000 | 1,105,114 | 21,242,487 | --- | --- | 3,504,993 | 24,747,480 |
| Elko New Market | 4,472 | 704,466 | 765,977 | 290,733 | 119,205 | 39,658 | --- | 1,920,039 | 885,530 | 395,056 | 178,150 | 3,378,775 | --- | --- | 514,569 | 3,893,344 |
| Elkton | 140 | 25,612 | 5,821 | 15,296 | 7,062 | --- | --- | 53,791 | --- | --- | --- | 53,791 | --- | --- | 3,000 | 56,791 |
| Ellendale | 675 | 237,621 | 85,527 | 69,788 | 9,464 | 17,306 | 52,070 | 471,776 | 341,261 | 30,810 | 12,513 | 856,360 | --- | --- | 15,127 | 871,487 |
| Ellsworth | 464 | 108,455 | 43,673 | 78,084 | 6,304 | --- | 13,016 | 249,532 | 24,620 | 18,160 | 3,740 | 296,052 | --- | --- | --- | 296,052 |
| Elmdale | 110 | 3,063 | 3,243 | 10,533 | 6,461 | --- | 8,996 | 32,296 | --- | --- | --- | 32,296 | --- | --- | --- | 32,296 |
| Elmore | 586 | 210,553 | 192,042 | 128,269 | 44,975 | 6,647 | 5,820 | 588,306 | 20,444 | 27,098 | 17,669 | 653,517 | --- | --- | --- | 653,517 |
| Elrosa | 220 | 16,416 | 49,644 | 10,330 | 10,360 | 7,283 | 1,039 | 95,072 | 40,548 | --- | --- | 135,620 | --- | --- | --- | 135,620 |
| Ely | 3,491 | 712,959 | 1,034,894 | 1,107,760 | 428,528 | 244,851 | 287,060 | 3,816,052 | 4,007,318 | 441,305 | 115,109 | 8,379,784 | --- | --- | 338,254 | 8,718,038 |
| Elysian | 679 | 160,248 | 194,673 | 197,685 | 36,629 | 14,913 | 20,955 | 625,103 | 22,453 | 149,882 | 41,830 | 839,268 | --- | 10,000 | 50,626 | 899,894 |
| Emily | 830 | 223,546 | 116,533 | 157,127 | 40,512 | 1,155 | 136,389 | 675,262 | 634,843 | 130,000 | 31,727 | 1,471,832 | --- | --- | 100,629 | 1,572,461 |
| Emmons | 386 | 163,049 | 7,204 | 41,028 | --- | --- | --- | 211,281 | 6,573 | --- | --- | 217,854 | --- | 8,055 | --- | 225,909 |
| Erhard | 142 | 28,335 | 4,531 | 25,297 | 10,952 | --- | 7,211 | 76,326 | 4,290 | 6,000 | 368 | 86,984 | --- | --- | --- | 86,984 |
| Erskine | 505 | 139,616 | 73,518 | 83,513 | 27,685 | 23,402 | --- | 347,734 | 290,396 | 27,209 | 3,196 | 668,535 | --- | 3,407 | 3,214 | 675,156 |
| Evan | 77 | 10,673 | 2,188 | 23,241 | --- | --- | --- | 36,102 | --- | --- | --- | 36,102 | --- | --- | --- | 36,102 |
| Evansville | 615 | 79,471 | 74,806 | 74,392 | 3,874 | 25,283 | 11,480 | 269,306 | 3,597,574 | 159,009 | 109,272 | 4,135,161 | --- | --- | 404,111 | 4,539,272 |
| Eveleth | 3,694 | 524,796 | 1,537,492 | 1,013,891 | 727,437 | 290,113 | 563,119 | 4,656,848 | 2,187,812 | 434,098 | 83,358 | 7,362,116 | --- | 60,484 | 679,321 | 8,101,921 |
| Excelsior | 2,273 | 490,790 | 854,162 | 249,365 | 173,789 | --- | 20,631 | 1,788,737 | 409,303 | 88,148 | 45,845 | 2,332,033 | --- | --- | 414,116 | 2,746,149 |
| Eyota | 2,040 | 199,154 | 212,071 | 176,054 | 71,283 | 61,414 | 1,322 | 721,298 | 94,035 | 154,142 | 41,406 | 1,010,881 | --- | 130,570 | 342,850 | 1,484,301 |
| Fairfax | 1,197 | 244,169 | 353,452 | 242,294 | 178,045 | 93,427 | 82,479 | 1,193,866 | 395,697 | 60,000 | 120,929 | 1,770,492 | --- | --- | 152,384 | 1,922,876 |
| Fairmont | 10,464 | 976,977 | 2,902,658 | 1,391,988 | 1,483,584 | 390,676 | 576,501 | 7,722,384 | 2,286,066 | 4,650,000 | 504,376 | 15,162,826 | --- | --- | 25,000 | 15,187,826 |
| Falcon Heights | 5,398 | 593,735 | 867,779 | 258,509 | 153,912 | 2,827 | 130,092 | 2,006,854 | 1,097,652 | 70,000 | 19,966 | 3,194,472 | --- | --- | 101,685 | 3,296,157 |
| Faribault | 23,631 | 2,156,701 | 5,189,189 | 2,254,844 | 3,278,408 | 2,550,672 | 217,499 | 15,647,313 | 4,167,315 | 1,391,500 | 852,641 | 22,058,769 | --- | --- | 1,021,938 | 23,080,707 |
| Farmington | 22,386 | 1,717,994 | 5,104,781 | 1,707,608 | 1,448,951 | 197,744 | 97,517 | 10,274,595 | 1,839,726 | 2,376,739 | 1,096,007 | 15,587,067 | 1,435,000 | --- | 916,212 | 17,938,279 |
| Farwell | 52 | 13,203 | 1,968 | 5,028 | 1,000 | --- | 9,897 | 31,096 | --- | --- | --- | 31,096 | --- | --- | --- | 31,096 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Federal Dam | 110 | 32,446 | 2,100 | 16,599 | --- | --- | --- | 51,145 | --- | 3,072 | 1,866 | 56,083 | --- | --- | --- | 56,083 |
| Felton | 177 | 24,078 | 15,500 | 16,610 | 8,660 | --- | 4,880 | 69,728 | 1,246,420 | --- | --- | 1,316,148 | --- | --- | --- | 1,316,148 |
| Fergus Falls | 13,280 | 1,647,988 | 3,454,271 | 1,957,980 | 2,491,481 | 909,798 | 308,572 | 10,770,090 | 2,692,000 | 3,303,801 | 462,980 | 17,228,871 | --- | 11,461 | 3,811,248 | 21,051,528 |
| Fertile | 859 | 65,064 | 82,215 | 214,868 | 57,582 | 101,165 | 345,083 | 865,977 | 7,354 | 8,430 | 25,144 | 906,905 | --- | 285,345 | --- | 1,192,250 |
| Fifty Lakes | 400 | 223,858 | 40,018 | 159,142 | --- | --- | --- | 423,018 | 128,663 | 41,822 | 9,722 | 603,225 | --- | --- | 8,000 | 611,225 |
| Finlayson | 310 | 76,605 | 64,726 | 64,048 | 9,787 | --- | 6,874 | 222,040 | 11,630 | 15,655 | 4,534 | 253,859 | --- | --- | --- | 253,859 |
| Fisher | 436 | 67,220 | 68,698 | 82,253 | --- | 3,880 | 15,490 | 237,541 | 1,965 | 113,892 | 5,121 | 358,519 | --- | --- | --- | 358,519 |
| Flensburg | 224 | 44,756 | 6,726 | 32,747 | --- | --- | --- | 84,229 | --- | --- | --- | 84,229 | --- | --- | --- | 84,229 |
| Floodwood | 537 | 142,336 | 379,257 | 89,087 | 51,930 | 25,238 | 3,723 | 691,571 | 49,093 | 56,112 | 25,712 | 822,488 | --- | --- | 38,101 | 860,589 |
| Florence | 39 | 18,562 | 250 | 8,618 | 2,062 | --- | 3,395 | 32,887 | --- | 14,039 | 545 | 47,471 | --- | --- | --- | 47,471 |
| Foley | 2,708 | 580,882 | 478,423 | 220,978 | 114,056 | 3,067 | --- | 1,397,406 | 165,086 | 434,748 | 239,475 | 2,236,715 | --- | --- | 52,902 | 2,289,617 |
| Forada | 161 | 55,217 | 96,331 | 26,047 | --- | --- | 2,797 | 180,392 | 56,272 | 57,900 | 13,355 | 307,919 | --- | --- | 9,000 | 316,919 |
| Forest Lake | 19,484 | 1,377,948 | 5,065,915 | 2,451,424 | 495,627 | 10,120,635 | 204,420 | 19,715,969 | 15,777,304 | 1,849,464 | 787,783 | 38,130,520 | --- | 182,058 | 757,568 | 39,070,146 |
| Foreston | 527 | 114,877 | 34,711 | 61,507 | 1,380 | --- | 15,933 | 228,408 | 14,585 | 20,000 | 22,417 | 285,410 | --- | --- | 13,727 | 299,137 |
| Fort Ripley | 69 | 10,049 | 1,023 | 15,130 | 1,189 | --- | 1,270 | 28,661 | 1,384 | --- | --- | 30,045 | --- | --- | 1,150 | 31,195 |
| Fosston | 1,530 | 158,100 | 318,848 | 159,531 | 398,957 | 204,181 | 416,818 | 1,656,435 | 2,039,809 | 358,306 | 166,914 | 4,221,464 | --- | --- | 136,246 | 4,357,710 |
| Fountain | 412 | 65,317 | 56,194 | 47,978 | 5,033 | --- | 17,818 | 192,340 | 53,175 | --- | --- | 245,515 | --- | --- | 1,255 | 246,770 |
| Foxhome | 117 | 11,116 | 4,076 | 11,585 | 18,752 | --- | 50 | 45,579 | --- | --- | --- | 45,579 | --- | --- | --- | 45,579 |
| Franklin | 490 | 61,266 | 133,613 | 68,650 | 27,071 | 4,500 | 27,834 | 322,934 | 252,373 | 88,322 | 67,161 | 730,790 | --- | --- | --- | 730,790 |
| Frazee | 1,396 | 223,492 | 378,624 | 131,098 | 49,106 | 70,185 | 66,503 | 919,008 | 847,949 | 210,000 | 75,683 | 2,052,640 | --- | 50,000 | 26,627 | 2,129,267 |
| Freeborn | 291 | 75,667 | 34,536 | 24,788 | 203 | 123,029 | 9,296 | 267,519 | 3,750 | 28,810 | 900 | 300,979 | --- | --- | 1,500 | 302,479 |
| Freeport | 668 | 182,466 | 90,822 | 166,805 | 6,501 | 10,903 | --- | 457,497 | 100,759 | 320,000 | 108,610 | 986,866 | 1,125,000 | --- | 66,774 | 2,178,640 |
| Fridley | 27,952 | 2,934,798 | 7,557,525 | 3,868,907 | 2,421,759 | 4,162,563 | 381,300 | 21,326,852 | 4,164,284 | 1,150,000 | 194,040 | 26,835,176 | --- | --- | 8,462,485 | 35,297,661 |
| Frost | 191 | 49,455 | 73,834 | 37,756 | 44,959 | 3,198 | 9,020 | 218,222 | --- | 15,000 | 10,804 | 244,026 | --- | --- | --- | 244,026 |
| Fulda | 1,290 | 150,770 | 346,651 | 226,708 | 88,584 | 1,956 | 40 | 814,709 | 171,082 | 143,833 | 64,420 | 1,194,044 | --- | --- | 201,826 | 1,395,870 |
| Funkley | 10 | 308 | 218 | 455 | --- | --- | --- | 981 | --- | --- | --- | 981 | --- | --- | --- | 981 |
| Garfield | 357 | 109,958 | 132,701 | 56,730 | 3,954 | --- | --- | 303,343 | 394,455 | 111,280 | 13,431 | 822,509 | --- | --- | 1,153 | 823,662 |
| Garrison | 211 | 124,284 | 214,389 | 160,930 | 4,745 | --- | 26,629 | 530,977 | 44,180 | 20,000 | 11,615 | 606,772 | --- | --- | --- | 606,772 |
| Garvin | 134 | 47,971 | 19,601 | 21,330 | 11,442 | 588 | --- | 100,932 | 32,297 | --- | --- | 133,229 | --- | 2,328 | 7,342 | 142,899 |
| Gary | 206 | 54,465 | 23,306 | 38,492 | 6,241 | --- | 5,026 | 127,530 | 4,800 | --- | --- | 132,330 | 665 | --- | 119,003 | 251,998 |
| Gaylord | 2,289 | 376,215 | 540,815 | 214,835 | 372,975 | 149,160 | 9,596 | 1,663,596 | 679,322 | 1,686,530 | 492,270 | 4,521,718 | --- | --- | 65,880 | 4,587,598 |
| Gem Lake | 413 | 107,590 | 109,973 | 79,801 | --- | 50,892 | --- | 348,256 | 25,967 | 15,000 | 33,505 | 422,728 | --- | --- | --- | 422,728 |
| Geneva | 550 | 124,761 | 26,824 | 5,370 | 16,836 | --- | 18,981 | 192,772 | 102,781 | --- | --- | 295,553 | --- | --- | 7,500 | 303,053 |
| Genola | 71 | 9,486 | 661 | 10,102 | 377 | --- | 8,577 | 29,203 | --- | --- | --- | 29,203 | --- | --- | --- | 29,203 |
| Georgetown | 84 | 23,647 | 1,640 | 13,395 | 8,462 | 204 | 7,923 | 55,271 | 5,996 | --- | --- | 61,267 | --- | --- | --- | 61,267 |
| Ghent | 361 | 66,971 | 33,324 | 54,210 | 5,105 | 14,772 | --- | 174,382 | 158,119 | 73,000 | 8,852 | 414,353 | 29,500 | --- | 111,269 | 555,122 |
| Gibbon | 764 | 115,933 | 202,420 | 176,733 | 81,722 | 13,207 | 77,571 | 667,586 | 40,677 | 95,000 | 38,714 | 841,977 | --- | 88,364 | 10,000 | 940,341 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Gilbert | 1,817 | 350,488 | 802,037 | 625,330 | 270,783 | 1,869 | 482,854 | 2,533,361 | 953,891 | 106,000 | 12,402 | 3,605,654 | --- | --- | 52,597 | 3,658,251 |
| Gilman | 239 | 65,913 | 4,117 | 7,321 | --- | --- | 2,062 | 79,413 | 2,642 | --- | --- | 82,055 | --- | --- | --- | 82,055 |
| Glencoe | 5,552 | 772,296 | 1,316,961 | 953,989 | 549,855 | 295,697 | 233,958 | 4,122,756 | 2,125,713 | 937,785 | 200,760 | 7,387,014 | 765,000 | 358,005 | 82,618 | 8,592,637 |
| Glenville | 626 | 80,617 | 60,817 | 77,762 | 106,998 | --- | --- | 326,194 | 99,500 | 15,000 | 11,448 | 452,142 | --- | 177,189 | 15,000 | 644,331 |
| Glenwood | 2,560 | 355,661 | 619,362 | 304,481 | 334,477 | 166,219 | 126,765 | 1,906,965 | 424,688 | --- | 14,016 | 2,345,669 | --- | 421,668 | 344,159 | 3,111,496 |
| Glyndon | 1,416 | 321,664 | 334,363 | 30,970 | 10,871 | 124,571 | 104,489 | 926,928 | 189,637 | 811,325 | 108,710 | 2,036,600 | --- | --- | 574,942 | 2,611,542 |
| Golden Valley | 20,790 | 3,541,535 | 6,834,152 | 2,417,752 | 2,068,334 | 315,269 | 293,261 | 15,470,303 | 6,823,215 | 8,720,000 | 2,695,660 | 33,709,178 | --- | --- | 6,445,710 | 40,154,888 |
| Gonvick | 289 | 81,593 | 84,115 | 92,323 | 18,538 | 20,252 | --- | 296,821 | 14,360 | 4,420 | 1,400 | 317,001 | --- | --- | --- | 317,001 |
| Good Thunder | 555 | 110,352 | 170,852 | 73,637 | 32,171 | --- | --- | 387,012 | 153,131 | 45,000 | 15,375 | 600,518 | --- | --- | --- | 600,518 |
| Goodhue | 1,183 | 73,690 | 219,139 | 116,568 | 125,880 | 25,274 | --- | 560,551 | 691,154 | 177,682 | 49,346 | 1,478,733 | --- | --- | 496,933 | 1,975,666 |
| Goodridge | 136 | 57,594 | 429 | 12,370 | --- | 156,334 | --- | 226,727 | --- | 4,000 | 975 | 231,702 | --- | --- | 1,500 | 233,202 |
| Goodview | 4,064 | 461,394 | 666,862 | 320,848 | 34,913 | --- | --- | 1,484,017 | 1,135,448 | 382,893 | 131,171 | 3,133,529 | --- | --- | --- | 3,133,529 |
| Graceville | 582 | 87,834 | 146,187 | 81,364 | 46,713 | 214 | 261,973 | 624,285 | 149,109 | 85,485 | 156,796 | 1,015,675 | --- | 44,080 | --- | 1,059,755 |
| Granada | 289 | 36,168 | 32,704 | 24,640 | 674 | 175 | --- | 94,361 | 3,989 | --- | --- | 98,350 | --- | --- | --- | 98,350 |
| Grand Marais | 1,367 | 691,190 | 189,738 | 232,520 | 880,577 | 85,040 | --- | 2,079,065 | 42,185 | 760,000 | 278,454 | 3,159,704 | --- | 27,253 | 198,421 | 3,385,378 |
| Grand Meadow | 1,161 | 104,349 | 274,707 | 90,172 | 119,697 | 1,100 | 3,900 | 593,925 | 117,630 | 325,170 | 64,240 | 1,100,965 | --- | --- | 148,450 | 1,249,415 |
| Grand Rapids | 11,114 | 3,085,035 | 3,074,009 | 1,928,437 | 2,167,366 | 73,467 | 958,182 | 11,286,496 | 3,631,844 | 5,053,644 | 894,723 | 20,866,707 | --- | --- | 1,049,797 | 21,916,504 |
| Granite Falls | 2,824 | 434,263 | 669,559 | 421,161 | 222,491 | 242,093 | 732,635 | 2,722,202 | 1,602,631 | 1,042,000 | 181,643 | 5,548,476 | --- | 380,150 | 336,769 | 6,265,395 |
| Grant | 4,185 | 301,651 | 402,397 | 510,760 | 2,943 | --- | 52,169 | 1,269,920 | 18,484 | --- | --- | 1,288,404 | --- | --- | --- | 1,288,404 |
| Grasston | 159 | 35,817 | 4,981 | 7,197 | 323 | --- | 5,145 | 53,463 | --- | --- | --- | 53,463 | 996 | --- | --- | 54,459 |
| Green Isle | 553 | 194,882 | 106,379 | 72,423 | 44,974 | 24,066 | --- | 442,724 | 266,713 | 284,386 | 149,455 | 1,143,278 | --- | 17,855 | 28,545 | 1,189,678 |
| Greenbush | 721 | 110,401 | 87,087 | 219,538 | 126,813 | --- | 6,954 | 550,793 | 73,741 | 21,420 | 2,779 | 648,733 | --- | 15,000 | 20,707 | 684,440 |
| Greenfield | 2,822 | 363,841 | 309,585 | 581,230 | 7,131 | 112,191 | 49,364 | 1,423,342 | 108,577 | 530,000 | 63,438 | 2,125,357 | --- | --- | 25,435 | 2,150,792 |
| Greenwald | 225 | 10,679 | 3,082 | 75,831 | 3,750 | --- | --- | 93,342 | 3,717 | 8,000 | 9,307 | 114,366 | 6,366 | --- | 16,000 | 136,732 |
| Greenwood | 689 | 121,759 | 422,617 | 36,924 | 2,008 | --- | 32,899 | 616,207 | 96,088 | --- | --- | 712,295 | --- | --- | 61,625 | 773,920 |
| Grey Eagle | 338 | 63,928 | 61,490 | 43,722 | 16,440 | --- | 3,480 | 189,060 | 27,221 | 35,466 | 22,831 | 274,578 | --- | 1,026 | 31,167 | 306,771 |
| Grove City | 626 | 134,220 | 135,813 | 124,149 | 26,836 | --- | 374 | 421,392 | 119,939 | 10,985 | 2,047 | 554,363 | --- | --- | 44,835 | 599,198 |
| Grygla | 226 | 101,438 | 55,898 | 36,384 | 57,373 | 4,983 | 29,805 | 285,881 | --- | 33,780 | 7,968 | 327,629 | --- | 6,481 | 2,037 | 336,147 |
| Gully | 59 | 12,013 | 2,228 | 19,189 | 10,445 | --- | 869 | 44,744 | 5,000 | --- | --- | 49,744 | --- | --- | --- | 49,744 |
| Hackensack | 315 | 57,619 | 69,691 | 116,860 | 26,739 | 179,774 | 2,007 | 452,690 | --- | 24,000 | 2,811 | 479,501 | --- | --- | 8,000 | 487,501 |
| Hadley | 54 | 15,321 | 1,327 | 15,489 | 1,382 | --- | 6,549 | 40,068 | 7,928 | --- | --- | 47,996 | --- | 44,386 | --- | 92,382 |
| Hallock | 959 | 227,219 | 138,179 | 272,040 | 121,315 | 68,572 | 27,889 | 855,214 | 2,500 | 225,000 | 117,795 | 1,200,509 | --- | 107,000 | --- | 1,307,509 |
| Halma | 56 | 4,565 | 1,517 | 7,725 | 3,611 | --- | 6,398 | 23,816 | --- | --- | --- | 23,816 | --- | --- | --- | 23,816 |
| Halstad | 587 | 38,830 | 134,276 | 77,828 | 34,233 | 6,000 | --- | 291,167 | 181,679 | 55,000 | 7,675 | 535,521 | --- | --- | --- | 535,521 |
| Ham Lake | 15,666 | 940,282 | 1,651,913 | 939,471 | 260,064 | 42,984 | 38,267 | 3,872,981 | 1,474,195 | 115,000 | 60,569 | 5,522,745 | --- | --- | 1,021,420 | 6,544,165 |
| Hamburg | 501 | 166,443 | 106,510 | 31,514 | 57,731 | --- | 2,090 | 364,288 | 55,677 | 29,700 | 7,811 | 457,476 | --- | 18,800 | 126,948 | 603,224 |
| Hammond | 122 | 41,589 | 70,585 | 10,627 | 6,584 | --- | --- | 129,385 | 22,328 | --- | --- | 151,713 | --- | 71 | 116 | 151,900 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Hampton | 697 | 109,283 | 19,295 | 48,476 | 13,230 | --- | 4,351 | 194,635 | 600 | 106,000 | 102,788 | 404,023 | --- | --- | 36,650 | 440,673 |
| Hancock | 772 | 95,234 | 80,182 | 71,912 | 23,630 | 1,058 | --- | 272,016 | 104,375 | 25,000 | 3,470 | 404,861 | --- | --- | 28,470 | 433,331 |
| Hanley Falls | 289 | 54,631 | 48,674 | 47,578 | 12,252 | --- | 17,937 | 181,072 | 12,884 | 30,693 | 19,557 | 244,206 | --- | --- | --- | 244,206 |
| Hanover | 3,150 | 423,081 | 362,426 | 217,454 | 35,753 | 57,020 | 33,931 | 1,129,665 | 676,963 | 283,145 | 49,405 | 2,139,178 | --- | --- | 312,500 | 2,451,678 |
| Hanska | 380 | 115,439 | 13,960 | 74,365 | 40,472 | 19,524 | 1,100 | 264,860 | 919,276 | 71,511 | 32,957 | 1,288,604 | --- | --- | 9,500 | 1,298,104 |
| Harding | 122 | 6,534 | 2,681 | 5,320 | 3,010 | --- | 5,813 | 23,358 | --- | --- | --- | 23,358 | --- | --- | --- | 23,358 |
| Hardwick | 193 | 62,009 | 28,786 | 30,753 | 28,236 | --- | --- | 149,784 | --- | 11,717 | 1,448 | 162,949 | --- | --- | --- | 162,949 |
| Harmony | 1,019 | 88,307 | 352,012 | 176,134 | 267,122 | 249,802 | 2,603 | 1,135,980 | 528,749 | 62,000 | 33,136 | 1,759,865 | --- | --- | 312,229 | 2,072,094 |
| Harris | 1,130 | 96,009 | 85,964 | 117,847 | 14,867 | 1,864 | --- | 316,551 | 89,193 | 88,000 | 13,408 | 507,152 | --- | --- | --- | 507,152 |
| Hartland | 307 | 82,591 | 27,660 | 87,978 | 2,351 | --- | --- | 200,580 | 215,996 | 9,000 | 5,118 | 430,694 | --- | --- | --- | 430,694 |
| Hastings | 22,492 | 2,411,990 | 7,814,296 | 1,873,216 | 2,438,145 | 512,392 | 15,775 | 15,065,814 | 6,580,651 | 4,219,500 | 734,032 | 26,599,997 | 1,470,000 | 325,000 | 1,398,002 | 29,792,999 |
| Hatfield | 49 | 11,577 | 2,553 | 4,439 | 640 | --- | 54 | 19,263 | --- | --- | --- | 19,263 | --- | --- | --- | 19,263 |
| Hawley | 2,137 | 320,254 | 547,069 | 142,558 | 100,971 | 95,744 | 405,376 | 1,611,972 | 1,889,533 | 669,888 | 207,251 | 4,378,644 | 36,382 | --- | 184,700 | 4,599,726 |
| Hayfield | 1,340 | 224,425 | 207,267 | 214,939 | 71,519 | 78,605 | 4,108 | 800,863 | 192,509 | 245,664 | 76,762 | 1,315,798 | 485,000 | --- | 61,103 | 1,861,901 |
| Hayward | 251 | 90,759 | 40,500 | 20,822 | 15,961 | --- | --- | 168,042 | 17,708 | 12,000 | 7,041 | 204,791 | --- | --- | 44,530 | 249,321 |
| Hazel Run | 61 | 10,354 | 5,375 | 5,272 | 2,100 | --- | 1,484 | 24,585 | 3,788 | --- | --- | 28,373 | --- | 66,320 | 1,698 | 96,391 |
| Hector | 1,104 | 204,466 | 314,238 | 206,157 | 149,616 | 9,216 | 100,633 | 984,326 | 600,222 | 70,936 | 24,817 | 1,680,301 | --- | --- | 113,761 | 1,794,062 |
| Heidelberg | 128 | 4,460 | 4,273 | 2,336 | --- | --- | 2,360 | 13,429 | --- | --- | --- | 13,429 | --- | --- | --- | 13,429 |
| Henderson | 895 | 136,827 | 318,844 | 92,864 | 71,888 | 23,173 | 75 | 643,671 | 581,848 | 284,000 | 107,593 | 1,617,112 | --- | 12,700 | 21,731 | 1,651,543 |
| Hendricks | 705 | 145,031 | 88,626 | 182,265 | 48,129 | 233,043 | 5,536 | 702,630 | 627,373 | 23,070 | 22,666 | 1,375,739 | --- | --- | 188,039 | 1,563,778 |
| Hendrum | 294 | 60,856 | 31,496 | 93,921 | 17,632 | 1,286 | 447 | 205,638 | --- | 33,000 | 28,618 | 267,256 | --- | 4,000 | 43,066 | 314,322 |
| Henning | 805 | 118,439 | 194,515 | 105,082 | 18,373 | 16,479 | 34,047 | 486,935 | 48,541 | 10,470 | 4,211 | 550,157 | --- | 6,938 | 250 | 557,345 |
| Henriette | 93 | 29,645 | 580 | 5,763 | 11,555 | --- | 878 | 48,421 | --- | --- | --- | 48,421 | --- | --- | --- | 48,421 |
| Herman | 434 | 81,764 | 119,124 | 155,352 | 12,108 | --- | 56,877 | 425,225 | 502,005 | 67,165 | 24,670 | 1,019,065 | --- | --- | 31,998 | 1,051,063 |
| Hermantown | 9,726 | 1,038,968 | 2,733,078 | 587,506 | 119,623 | 68,405 | 1,554 | 4,549,134 | 1,505,826 | 1,560,656 | 831,545 | 8,447,161 | --- | 32,541 | 1,919,138 | 10,398,840 |
| Heron Lake | 690 | 116,380 | 185,746 | 105,861 | 42,859 | 5,989 | 671 | 457,506 | 88,562 | 67,879 | 22,261 | 636,208 | 59 | 117,050 | 51,583 | 804,900 |
| Hewitt | 254 | 79,664 | 24,870 | 23,813 | 8,718 | --- | --- | 137,065 | 125,030 | 6,602 | 5,262 | 273,959 | --- | --- | 50,456 | 324,415 |
| Hibbing | 16,340 | 1,758,622 | 6,157,736 | 2,851,711 | 2,463,371 | 1,464,245 | 2,552,944 | 17,248,629 | 2,614,803 | 634,414 | 205,523 | 20,703,369 | --- | --- | 2,019,415 | 22,722,784 |
| Hill City | 634 | 137,305 | 234,495 | 106,790 | 46,928 | 4,489 | 5,125 | 535,132 | 111,157 | --- | --- | 646,289 | --- | 78,964 | 13,670 | 738,923 |
| Hillman | 38 | 3,160 | 968 | 6,449 | 3,078 | --- | 1,686 | 15,341 | --- | --- | --- | 15,341 | --- | --- | --- | 15,341 |
| Hills | 683 | 95,098 | 88,633 | 58,708 | 57,531 | 1,399 | --- | 301,369 | 125,239 | 12,750 | 1,476 | 440,834 | --- | --- | --- | 440,834 |
| Hilltop | 801 | 281,421 | 319,932 | 184,779 | 5,918 | --- | 16,417 | 808,467 | 81,016 | --- | --- | 889,483 | --- | 135,109 | --- | 1,024,592 |
| Hinckley | 1,794 | 456,258 | 293,912 | 229,951 | 76,900 | 37,876 | --- | 1,094,897 | 375,680 | 183,000 | 54,897 | 1,708,474 | --- | --- | 30,449 | 1,738,923 |
| Hitterdal | 205 | 74,916 | 41,485 | 39,300 | 23,498 | --- | --- | 179,199 | 19,652 | 19,720 | 9,027 | 227,598 | --- | --- | --- | 227,598 |
| Hoffman | 650 | 68,079 | 136,298 | 70,986 | 47,274 | 376,177 | --- | 698,814 | 463,252 | 705,000 | 157,703 | 2,024,769 | 1,846,922 | --- | 896,992 | 4,768,683 |
| Hokah | 562 | 185,208 | 126,413 | 93,248 | 100,743 | --- | --- | 505,612 | 67,707 | 129,000 | 43,025 | 745,344 | --- | --- | --- | 745,344 |
| Holdingsford | 713 | 205,889 | 107,565 | 68,414 | 18,104 | 3,218 | --- | 403,190 | 119,484 | 50,000 | 40,788 | 613,462 | --- | 208,378 | 26,851 | 848,691 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|---------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Holland | 176 | 23,082 | 28,139 | 62,769 | 1,966 | --- | 12,046 | 128,002 | --- | --- | --- | 128,002 | --- | 6,000 | --- | 134,002 |
| Hollandale | 292 | 44,710 | 40,858 | 13,148 | 6,038 | --- | 23,552 | 128,306 | 42,169 | --- | --- | 170,475 | --- | --- | --- | 170,475 |
| Holloway | 88 | 75,642 | 4,922 | 42,066 | --- | --- | --- | 122,630 | --- | --- | --- | 122,630 | --- | --- | --- | 122,630 |
| Holt | 88 | 2,623 | 2,586 | 3,799 | 2,292 | --- | 7,169 | 18,469 | 966 | --- | --- | 19,435 | --- | --- | --- | 19,435 |
| Hopkins | 18,971 | 2,126,004 | 6,154,320 | 4,495,659 | 1,747,614 | 2,192,453 | 167,088 | 16,883,138 | 2,144,714 | 2,013,122 | 720,461 | 21,761,435 | --- | 3,873 | 8,854,693 | 30,620,001 |
| Houston | 970 | 196,425 | 361,145 | 139,512 | 237,539 | 14,436 | 5,786 | 954,843 | 193,711 | 167,808 | 36,592 | 1,352,954 | --- | --- | 129,646 | 1,482,600 |
| Howard Lake | 2,046 | 551,261 | 571,278 | 197,785 | 37,435 | 303,647 | 124,578 | 1,785,984 | 534,561 | 273,000 | 127,678 | 2,721,223 | --- | 15,000 | 335,145 | 3,071,368 |
| Hoyt Lakes | 2,033 | 711,454 | 931,090 | 707,438 | 750,813 | 70,080 | 9,357 | 3,180,232 | 1,321,196 | 291,958 | 152,130 | 4,945,516 | --- | 29,919 | 215,596 | 5,191,031 |
| Hugo | 14,201 | 961,515 | 1,474,399 | 1,373,164 | 348,934 | 19,684 | 50,731 | 4,228,427 | 2,011,942 | 1,570,000 | 456,757 | 8,267,126 | --- | --- | 920,742 | 9,187,868 |
| Humboldt | 42 | 2,424 | 1,250 | 6,094 | 30 | --- | 5,682 | 15,480 | --- | --- | --- | 15,480 | --- | --- | --- | 15,480 |
| Hutchinson | 14,124 | 1,902,830 | 3,949,625 | 2,458,488 | 2,350,973 | 598,337 | 742,250 | 12,002,503 | 7,601,893 | 4,470,000 | 575,222 | 24,649,618 | --- | 49,746 | 1,721,337 | 26,420,701 |
| Ihlen | 56 | 15,485 | 4,589 | 22,038 | 495 | --- | 3,525 | 46,132 | --- | --- | --- | 46,132 | --- | 4,559 | 4,546 | 55,237 |
| Independence | 3,668 | 590,345 | 1,299,549 | 357,305 | 23,953 | --- | 45,227 | 2,316,379 | 295,406 | 157,000 | 34,896 | 2,803,681 | --- | --- | --- | 2,803,681 |
| International Falls | 6,333 | 782,190 | 3,501,024 | 1,953,683 | 772,796 | 389,984 | 593,757 | 7,993,434 | 2,639,232 | 420,000 | 1,331,723 | 12,384,389 | 10,325,000 | 354,700 | 1,565,062 | 24,629,151 |
| Inver Grove Heights | 34,831 | 1,641,093 | 7,959,499 | 4,466,294 | 5,174,615 | 1,499,946 | --- | 20,741,447 | 5,497,746 | 6,249,919 | 1,097,163 | 33,586,275 | 1,660,000 | 293,821 | 5,623,878 | 41,163,974 |
| Iona | 140 | 26,023 | 11,867 | 15,015 | 3,954 | --- | 4,301 | 61,160 | 52,753 | 14,000 | 29,155 | 157,068 | --- | --- | --- | 157,068 |
| Iron Junction | 87 | 15,486 | 3,020 | 1,862 | --- | --- | --- | 20,368 | 52,760 | --- | --- | 73,128 | --- | --- | --- | 73,128 |
| Ironton | 575 | 96,596 | 151,599 | 163,001 | 6,971 | 8,753 | 78,125 | 505,045 | 7,164 | 20,625 | 2,119 | 534,953 | --- | --- | --- | 534,953 |
| Isanti | 5,409 | 496,405 | 1,458,037 | 426,249 | 322,022 | 210,075 | 6,715 | 2,919,503 | 2,903,180 | 625,000 | 209,623 | 6,657,306 | --- | --- | 163,545 | 6,820,851 |
| Isle | 773 | 261,769 | 432,494 | 135,248 | --- | 924 | 22,383 | 852,818 | 68,551 | 30,000 | 8,109 | 959,478 | --- | --- | 7,000 | 966,478 |
| Ivanhoe | 553 | 91,939 | 157,647 | 114,671 | 110,662 | 105,907 | 25,252 | 606,078 | 186,732 | 20,314 | 8,038 | 821,162 | --- | --- | 68,481 | 889,643 |
| Jackson | 3,369 | 783,852 | 768,783 | 697,659 | 145,423 | 1,321,742 | 398,138 | 4,115,597 | 292,714 | 315,000 | 150,448 | 4,873,759 | --- | --- | 256,151 | 5,129,910 |
| Janesville | 2,280 | 453,411 | 431,399 | 252,678 | 45,821 | 161,227 | 59,425 | 1,403,961 | 775,429 | 641,353 | 179,528 | 3,000,271 | --- | --- | 126,000 | 3,126,271 |
| Jasper | 614 | 166,649 | 113,171 | 87,560 | 22,178 | --- | 22,327 | 411,885 | 41,787 | 51,042 | 18,461 | 523,175 | --- | 15,806 | 13,346 | 552,327 |
| Jeffers | 361 | 79,540 | 65,301 | 109,880 | 728 | --- | 29,821 | 285,270 | 48,159 | 28,500 | 14,890 | 376,819 | --- | --- | --- | 376,819 |
| Jenkins | 444 | 101,308 | 55,510 | 43,834 | 7,525 | 2,347 | 8,205 | 218,729 | 14,628 | --- | --- | 233,357 | --- | --- | 10,028 | 243,385 |
| Johnson | 29 | 4,504 | 636 | 8,542 | --- | --- | 1,879 | 15,561 | --- | --- | --- | 15,561 | --- | --- | 5,600 | 21,161 |
| Jordan | 6,148 | 808,933 | 1,380,590 | 439,408 | 211,647 | 131,853 | 155,657 | 3,128,088 | 608,568 | 1,857,250 | 284,830 | 5,878,736 | --- | 129,214 | 454,870 | 6,462,820 |
| Kandiyohi | 484 | 74,747 | 87,141 | 70,093 | 15,519 | --- | --- | 247,500 | 153,335 | 88,430 | 27,303 | 516,568 | --- | --- | --- | 516,568 |
| Karlstad | 760 | 155,494 | 80,789 | 144,515 | 71,062 | 108,428 | 96,304 | 656,592 | 36,665 | 103,581 | 21,656 | 818,494 | --- | --- | 50,000 | 868,494 |
| Kasota | 671 | 110,932 | 113,031 | 56,813 | 28,893 | --- | --- | 309,669 | 2,445 | --- | --- | 312,114 | --- | --- | --- | 312,114 |
| Kasson | 6,124 | 434,015 | 1,146,526 | 322,447 | 890,841 | 375,218 | 54,816 | 3,223,863 | 3,401,789 | 676,000 | 352,497 | 7,654,149 | --- | --- | 2,149,025 | 9,803,174 |
| Keewatin | 1,077 | 192,305 | 415,629 | 394,849 | 107,379 | 320,377 | 27,758 | 1,458,297 | 58,110 | 15,777 | 4,471 | 1,536,655 | --- | 74,905 | --- | 1,611,560 |
| Kelliher | 266 | 75,854 | 51,447 | 49,893 | 25,464 | 44,800 | 15 | 247,473 | 67,534 | 24,000 | 3,530 | 342,537 | --- | --- | --- | 342,537 |
| Kellogg | 441 | 123,727 | 106,595 | 72,346 | 28,285 | --- | --- | 330,953 | 88,155 | 24,000 | 12,953 | 456,061 | --- | --- | 16,442 | 472,503 |
| Kennedy | 175 | 54,849 | 42,402 | 95,154 | 18,484 | 12 | 25,804 | 236,705 | 7,043 | 12,765 | 3,528 | 260,041 | --- | --- | 6,500 | 266,541 |
| Kenneth | 61 | 10,654 | 8,939 | 6,326 | 1,491 | --- | 6,894 | 34,304 | 598 | --- | --- | 34,902 | --- | 800 | --- | 35,702 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Kensington | 298 | 33,467 | 55,354 | 59,880 | 22,932 | 3,416 | 21,092 | 196,141 | 16,679 | --- | --- | 212,820 | --- | --- | --- | 212,820 |
| Kent | 80 | 19,711 | 1,877 | 10,985 | --- | --- | --- | 32,573 | --- | --- | --- | 32,573 | --- | --- | --- | 32,573 |
| Kenyon | 1,828 | 307,136 | 397,125 | 285,042 | 236,710 | 36,595 | 43,815 | 1,306,423 | 42,725 | 102,535 | 26,359 | 1,478,042 | --- | --- | 156,172 | 1,634,214 |
| Kerkhoven | 736 | 139,267 | 145,222 | 156,484 | 76,587 | 5,368 | 3,737 | 526,665 | 72,341 | 77,560 | 25,917 | 702,483 | --- | --- | --- | 702,483 |
| Kerrick | 66 | 13,019 | 43,926 | 9,529 | 965 | --- | --- | 67,439 | 3,744 | --- | --- | 71,183 | --- | --- | --- | 71,183 |
| Kettle River | 177 | 54,924 | 41,590 | 29,133 | 9,602 | --- | 768 | 136,017 | 3,982 | 89,300 | 30,422 | 259,721 | --- | --- | --- | 259,721 |
| Kiester | 487 | 142,918 | 83,094 | 167,672 | 11,601 | --- | 3,936 | 409,221 | 13,104 | 90,000 | 10,035 | 522,360 | --- | --- | --- | 522,360 |
| Kilkenny | 131 | 46,218 | 68,728 | 12,853 | 38,757 | --- | 392 | 166,948 | 1,435 | --- | --- | 168,383 | --- | --- | 2,776 | 171,159 |
| Kimball | 776 | 134,660 | 549,124 | 166,329 | 73,873 | 15,567 | --- | 939,553 | 91,616 | 84,000 | 103,837 | 1,219,006 | 94,634 | 6,102 | 6,121 | 1,325,863 |
| Kinbrae | 10 | 975 | 183 | 1,624 | --- | --- | 1,017 | 3,799 | --- | --- | --- | 3,799 | --- | --- | --- | 3,799 |
| Kingston | 159 | 22,113 | 5,502 | 82,088 | 2,730 | --- | 300 | 112,733 | --- | --- | --- | 112,733 | --- | --- | --- | 112,733 |
| Kinney | 169 | 69,498 | 55,380 | 112,835 | 11,426 | --- | 2,493 | 251,632 | 1,000 | --- | --- | 252,632 | --- | 97,174 | 118,364 | 468,170 |
| La Crescent | 5,074 | 449,811 | 1,006,462 | 1,394,076 | 464,455 | 66,529 | 173,728 | 3,555,061 | 1,300,279 | 429,000 | 177,803 | 5,462,143 | --- | 130,000 | 178,117 | 5,770,260 |
| La Prairie | 671 | 92,128 | 31,460 | 34,539 | 13,076 | --- | 113,324 | 284,527 | 297,417 | --- | --- | 581,944 | --- | --- | --- | 581,944 |
| La Salle | 84 | 16,271 | 19,091 | 5,176 | 7,573 | --- | 225 | 48,336 | 5,000 | --- | --- | 53,336 | --- | 6,000 | --- | 59,336 |
| Lafayette | 486 | 83,316 | 109,894 | 166,820 | 44,958 | 21,470 | --- | 426,458 | 161,886 | 20,000 | 11,750 | 620,094 | --- | 16,246 | 34,234 | 670,574 |
| Lake Benton | 674 | 142,370 | 143,146 | 134,223 | 76,891 | 68,976 | --- | 565,606 | 18,373 | 33,594 | 8,725 | 626,298 | --- | --- | 40,650 | 666,948 |
| Lake Bronson | 225 | 42,362 | 45,358 | 44,246 | 28,887 | --- | 64,286 | 225,139 | --- | 7,000 | 30,100 | 262,239 | --- | 42 | --- | 262,281 |
| Lake City | 5,031 | 1,164,850 | 2,001,549 | 548,895 | 741,725 | 217,322 | 2,201 | 4,676,542 | 597,616 | 239,932 | 92,621 | 5,606,711 | --- | --- | 1,376,644 | 6,983,355 |
| Lake Crystal | 2,546 | 464,878 | 564,733 | 400,121 | 288,173 | 64,066 | 185,365 | 1,967,336 | 499,372 | 438,350 | 166,448 | 3,071,506 | 1,582,852 | --- | 71,707 | 4,726,065 |
| Lake Elmo | 8,594 | 1,046,906 | 1,198,546 | 585,071 | 368,276 | --- | --- | 3,198,799 | 2,881,437 | 585,000 | 157,649 | 6,822,885 | --- | --- | 368,841 | 7,191,726 |
| Lake Henry | 103 | 13,235 | 48,374 | 3,706 | 1,835 | 19,546 | 6,409 | 93,105 | 17,370 | --- | --- | 110,475 | --- | --- | --- | 110,475 |
| Lake Lillian | 235 | 50,395 | 47,359 | 30,619 | 22,001 | 3,757 | 5,005 | 159,136 | 18,065 | --- | --- | 177,201 | --- | 12,000 | 1,500 | 190,701 |
| Lake Park | 800 | 156,353 | 247,806 | 88,424 | 47,860 | 145,786 | 11,619 | 697,848 | 1,106,557 | 16,000 | 4,030 | 1,824,435 | --- | --- | --- | 1,824,435 |
| Lake Saint Croix Beach | 1,055 | 244,848 | 127,817 | 90,024 | 59,660 | --- | 2,592 | 524,941 | --- | 30,000 | 8,693 | 563,634 | --- | --- | --- | 563,634 |
| Lake Shore | 1,033 | 280,746 | 326,312 | 234,723 | 6,859 | --- | 3,889 | 852,529 | 247,543 | --- | --- | 1,100,072 | --- | --- | 188,477 | 1,288,549 |
| Lake Wilson | 245 | 34,638 | 44,248 | 104,131 | 6,852 | 3,980 | 7,859 | 201,708 | 7,642 | 75,581 | 25,869 | 310,800 | --- | 47,738 | 2,000 | 360,538 |
| Lakefield | 1,712 | 181,741 | 315,409 | 335,175 | 354,709 | 85,840 | --- | 1,272,874 | 1,091,985 | 159,030 | 63,174 | 2,587,063 | --- | 395 | 216,244 | 2,803,702 |
| Lakeland | 1,806 | 277,481 | 237,565 | 290,958 | 64,525 | 5,839 | 47,601 | 923,969 | 20,700 | 95,000 | 62,113 | 1,101,782 | --- | --- | 92,198 | 1,193,980 |
| Lakeland Shores | 303 | 47,748 | 47,229 | 15,469 | --- | --- | 7,654 | 118,100 | --- | --- | --- | 118,100 | --- | --- | 10,100 | 128,200 |
| Lakeville | 59,361 | 4,069,604 | 11,175,605 | 3,805,470 | 3,330,488 | 750,471 | --- | 23,131,638 | 21,420,875 | 5,995,000 | 3,877,379 | 54,424,892 | 10,035,000 | 2,989 | 1,641,635 | 66,104,516 |
| Lamberton | 810 | 106,156 | 205,926 | 120,259 | 154,495 | 370,636 | 90,080 | 1,047,552 | 206,897 | 1,026,840 | 113,385 | 2,394,674 | --- | 120,000 | 8,260 | 2,522,934 |
| Lancaster | 342 | 93,265 | 35,525 | 26,058 | 34,883 | 100,399 | 1,383 | 291,513 | 7,821 | 10,440 | 17,850 | 327,624 | --- | 1,000 | 29,979 | 358,603 |
| Landfall | 748 | 134,662 | 148,113 | 108,916 | 62,854 | 1,159,377 | 12,332 | 1,626,254 | 97,820 | 378,630 | 105,843 | 2,208,547 | --- | --- | 200,000 | 2,408,547 |
| Lanesboro | 755 | 132,626 | 294,144 | 182,584 | 285,494 | 267,754 | --- | 1,162,602 | 335,952 | 82,000 | 43,253 | 1,623,807 | --- | --- | 39,000 | 1,662,807 |
| Laporte | 113 | 20,317 | 2,954 | 10,943 | 66,999 | --- | --- | 101,213 | --- | --- | --- | 101,213 | --- | --- | --- | 101,213 |
| Lastrup | 102 | 10,596 | 4,172 | 8,700 | 4,914 | --- | 9,597 | 37,979 | 51,732 | --- | --- | 89,711 | --- | --- | --- | 89,711 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|----------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Lauderdale | 2,461 | 310,288 | 667,291 | 90,466 | 101,069 | --- | 44,545 | 1,213,659 | 392,054 | 105,000 | 6,218 | 1,716,931 | --- | --- | 69,315 | 1,786,246 |
| Le Center | 2,506 | 358,624 | 496,133 | 399,433 | 28,585 | 149,019 | --- | 1,431,794 | 75,612 | 353,651 | 263,111 | 2,124,168 | --- | --- | 17,313 | 2,141,481 |
| Le Sueur | 4,073 | 401,927 | 1,207,746 | 551,796 | 895,865 | 185,928 | 306,112 | 3,549,374 | 1,985,999 | 2,652,548 | 928,285 | 9,116,206 | 1,635,000 | --- | 447,430 | 11,198,636 |
| Lengby | 82 | 21,904 | 1,641 | 7,742 | 2,446 | --- | 5,123 | 38,856 | 437 | --- | --- | 39,293 | --- | --- | --- | 39,293 |
| Leonard | 41 | 5,525 | 163 | 4,306 | 2,647 | --- | 2,630 | 15,271 | --- | --- | --- | 15,271 | --- | --- | --- | 15,271 |
| Leonidas | 50 | 60,659 | 6,865 | 18,855 | 4,479 | --- | 129 | 90,987 | 411 | --- | --- | 91,398 | --- | --- | --- | 91,398 |
| LeRoy | 938 | 103,600 | 111,343 | 123,767 | 115,715 | 26,124 | 12,352 | 492,901 | 30,100 | 180,000 | 8,070 | 711,071 | --- | --- | 20,000 | 731,071 |
| Lester Prairie | 1,692 | 256,126 | 361,899 | 185,368 | 115,669 | 97,716 | 93,926 | 1,110,704 | 804,360 | --- | --- | 1,915,064 | --- | 4,000 | --- | 1,919,064 |
| Lewiston | 1,593 | 161,804 | 393,361 | 158,991 | 118,550 | 36,260 | --- | 868,966 | 408,929 | 245,922 | 106,654 | 1,630,471 | --- | 135,795 | 71,000 | 1,837,266 |
| Lewisville | 240 | 102,185 | 40,567 | 12,372 | 3 | --- | --- | 155,127 | --- | 3,000 | 9,993 | 168,120 | --- | --- | --- | 168,120 |
| Lexington | 2,068 | 338,877 | 965,750 | 121,767 | 97,153 | --- | 17,421 | 1,540,968 | 158,928 | 70,000 | 37,351 | 1,807,247 | --- | --- | 138,281 | 1,945,528 |
| Lilydale | 948 | 159,521 | 277,248 | 6,485 | 2,695 | --- | 22,005 | 467,954 | 92,646 | 34,000 | 108,494 | 703,094 | --- | --- | 12,800 | 715,894 |
| Lindstrom | 4,458 | 354,398 | 809,701 | 313,945 | 187,808 | 97,089 | 59,438 | 1,822,379 | 492,510 | 2,609,083 | 183,230 | 5,107,202 | --- | --- | 510,343 | 5,617,545 |
| Lino Lakes | 21,129 | 1,691,730 | 3,886,326 | 1,376,454 | 944,456 | 402,750 | 159,159 | 8,460,875 | 2,460,059 | 3,664,000 | 696,780 | 15,281,714 | --- | --- | 2,539,240 | 17,820,954 |
| Lismore | 230 | 62,897 | 44,303 | 51,564 | 1,797 | --- | 7,928 | 168,489 | 47,692 | --- | --- | 216,181 | --- | --- | --- | 216,181 |
| Litchfield | 6,741 | 852,658 | 1,758,788 | 1,007,536 | 1,184,109 | 48,073 | 220,710 | 5,071,874 | 831,763 | 615,000 | 305,043 | 6,823,680 | --- | 259,283 | 637,626 | 7,720,589 |
| Little Canada | 9,912 | 610,946 | 1,914,846 | 329,504 | 547,652 | 1,228 | 378,342 | 3,782,518 | 4,773,436 | 525,100 | 464,559 | 9,545,613 | --- | --- | 725,322 | 10,270,935 |
| Little Falls | 8,807 | 736,044 | 1,853,461 | 847,198 | 599,387 | 282,689 | 211,572 | 4,530,351 | 2,517,457 | 2,407,000 | 748,142 | 10,202,950 | 50,000 | 235,825 | 1,012,058 | 11,500,833 |
| Littlefork | 624 | 169,395 | 224,727 | 178,854 | 61,889 | 36,833 | 9,189 | 680,887 | 78,000 | 60,000 | 20,301 | 839,188 | --- | 12,362 | 18,000 | 869,550 |
| Long Beach | 348 | 76,004 | 16,365 | 12,676 | 5,742 | --- | --- | 110,787 | 10,635 | 8,179 | 1,425 | 131,026 | --- | --- | --- | 131,026 |
| Long Lake | 1,851 | 280,815 | 855,168 | 206,868 | 65,516 | --- | --- | 1,408,367 | 230,048 | 235,000 | 31,619 | 1,905,034 | --- | --- | 5,080 | 1,910,114 |
| Long Prairie | 3,421 | 383,991 | 661,901 | 354,830 | 70,069 | 183,762 | 52,056 | 1,706,609 | 1,337,716 | 265,000 | 92,561 | 3,401,886 | --- | 35,434 | 286,205 | 3,723,525 |
| Longville | 157 | 100,776 | 114,731 | 54,648 | 28,325 | --- | 134,820 | 433,300 | 339,579 | --- | --- | 772,879 | --- | --- | --- | 772,879 |
| Lonsdale | 3,821 | 330,329 | 721,400 | 397,913 | 213,102 | 27,806 | --- | 1,690,550 | 2,337,503 | 1,543,734 | 261,065 | 5,832,852 | --- | --- | 101,032 | 5,933,884 |
| Loretto | 645 | 78,728 | 153,569 | 92,838 | 80,085 | 16,792 | 627 | 422,639 | 79,747 | --- | --- | 502,386 | --- | 12,000 | 72,914 | 587,300 |
| Louisburg | 43 | 13,071 | 1,209 | 6,853 | 1,275 | --- | --- | 22,408 | --- | --- | --- | 22,408 | --- | --- | --- | 22,408 |
| Lowry | 297 | 68,531 | 57,465 | 46,180 | --- | 1,987 | 1,200 | 175,363 | 6,458 | 61,898 | 11,129 | 254,848 | --- | 125,442 | 26,570 | 406,860 |
| Lucan | 185 | 38,377 | 43,031 | 52,670 | 33,642 | --- | 28,203 | 195,923 | 28,836 | --- | --- | 224,759 | --- | --- | --- | 224,759 |
| Luverne | 4,704 | 543,492 | 1,132,973 | 716,768 | 1,259,812 | 329,273 | 357,428 | 4,339,746 | 1,006,960 | 320,556 | 60,131 | 5,727,393 | 600,000 | 6,999 | 1,054,271 | 7,388,663 |
| Lyle | 551 | 50,419 | 74,120 | 53,064 | 23,516 | 1,910 | --- | 203,029 | 144,208 | 16,000 | 8,190 | 371,427 | --- | --- | 11,600 | 383,027 |
| Lynd | 442 | 47,499 | 60,824 | 175,079 | --- | --- | 3,936 | 287,338 | 81,475 | 25,000 | 5,607 | 399,420 | --- | --- | 33,000 | 432,420 |
| Mabel | 768 | 188,628 | 227,108 | 187,653 | 75,878 | 107,411 | 19,987 | 806,665 | 75,379 | 29,590 | 22,176 | 933,810 | --- | --- | 74,000 | 1,007,810 |
| Madelia | 2,320 | 400,199 | 806,596 | 336,745 | 366,098 | 65,073 | 105,347 | 2,080,058 | 194,350 | 130,000 | 20,284 | 2,424,692 | --- | --- | --- | 2,424,692 |
| Madison | 1,500 | 446,092 | 342,902 | 202,852 | 263,590 | 111,191 | 38,324 | 1,404,951 | 931,544 | 233,000 | 548,879 | 3,118,374 | --- | 100,736 | 388,669 | 3,607,779 |
| Madison Lake | 1,137 | 157,099 | 292,810 | 128,271 | 12,537 | 17,814 | 16,843 | 625,374 | 3,327,059 | 75,000 | 151,465 | 4,178,898 | --- | --- | 45,538 | 4,224,436 |
| Magnolia | 213 | 36,869 | 34,266 | 7,912 | 3,357 | --- | 8,875 | 91,279 | --- | --- | --- | 91,279 | --- | --- | --- | 91,279 |
| Mahnomen | 1,208 | 297,298 | 199,041 | 128,157 | 20,030 | 84,737 | --- | 729,263 | 168,895 | 50,000 | 224,921 | 1,173,079 | --- | --- | --- | 1,173,079 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Mahtomedi | 8,043 | 1,307,082 | 1,275,004 | 724,222 | 298,514 | 45,757 | 92,472 | 3,743,051 | 5,235,110 | 755,000 | 362,664 | 10,095,825 | --- | --- | 1,915,502 | 12,011,327 |
| Manchester | 54 | 7,418 | 9,127 | 6,397 | 1,397 | --- | 4,867 | 29,206 | 4,736 | --- | --- | 33,942 | --- | 3,796 | 1,691 | 39,429 |
| Manhattan Beach | 59 | 53,110 | 10,389 | 2,037 | --- | --- | 274 | 65,810 | 1,222 | --- | --- | 67,032 | --- | --- | --- | 67,032 |
| Mankato | 41,202 | 1,466,057 | 12,612,616 | 5,410,032 | 2,932,316 | 733,869 | --- | 23,154,890 | 20,057,460 | 8,730,000 | 1,852,135 | 53,794,485 | --- | 696,546 | 7,861,733 | 62,352,764 |
| Mantorville | 1,217 | 196,220 | 177,282 | 117,368 | 36,159 | 14,906 | --- | 541,935 | 445,175 | 99,000 | 15,346 | 1,101,456 | --- | 10,000 | 220,303 | 1,331,759 |
| Maple Grove | 64,448 | 6,567,809 | 14,407,921 | 4,971,682 | 5,067,605 | 1,127,717 | 5,127,288 | 37,270,022 | 28,615,338 | 8,145,963 | 4,953,733 | 78,985,056 | 21,840,000 | 1,024,000 | 13,158,039 | 115,007,095 |
| Maple Lake | 2,109 | 252,727 | 460,603 | 214,883 | 65,041 | 43,252 | 88,699 | 1,125,205 | 1,391,739 | 65,000 | 117,154 | 2,699,098 | --- | 10,000 | 244,316 | 2,953,414 |
| Maple Plain | 1,777 | 453,711 | 910,261 | 184,940 | 63,524 | 12,549 | 137 | 1,625,122 | 1,793,994 | 143,046 | 91,874 | 3,654,036 | --- | 30,660 | 1,173,460 | 4,858,156 |
| Mapleton | 1,760 | 116,669 | 445,077 | 228,806 | 36,133 | 100,042 | 44,670 | 971,397 | 218,696 | 521,281 | 122,276 | 1,833,650 | --- | --- | 159,000 | 1,992,650 |
| Mapleview | 178 | 43,888 | 21,794 | 9,825 | 23,348 | --- | 22,197 | 121,052 | 100,832 | 7,000 | 4,993 | 233,877 | --- | --- | --- | 233,877 |
| Maplewood | 39,054 | 3,495,798 | 10,538,303 | 2,479,090 | 2,110,689 | 636,621 | 180,228 | 19,440,729 | 18,446,159 | 9,674,672 | 3,216,054 | 50,777,614 | --- | 295,188 | 5,186,611 | 56,259,413 |
| Marble | 703 | 128,394 | 83,644 | 205,850 | 88,430 | --- | 23,944 | 530,262 | 26,653 | 14,000 | 67,888 | 638,803 | --- | 129,482 | 28,286 | 796,571 |
| Marietta | 151 | 46,857 | 52,895 | 24,281 | 9,652 | --- | 9,727 | 143,412 | --- | --- | --- | 143,412 | --- | --- | --- | 143,412 |
| Marine on Saint Croix | 696 | 351,496 | 107,280 | 38,584 | 45,684 | --- | 94,711 | 637,755 | 125,455 | --- | --- | 763,210 | --- | --- | 499,848 | 1,263,058 |
| Marshall | 13,719 | 1,911,398 | 3,701,278 | 2,447,569 | 2,718,916 | 180,987 | 427,169 | 11,387,317 | 5,722,969 | 2,385,000 | 623,541 | 20,118,827 | --- | --- | 4,853,696 | 24,972,523 |
| Mayer | 1,829 | 248,861 | 179,253 | 135,386 | 19,303 | 2,527 | 3,598 | 588,928 | 377,852 | 166,287 | 74,886 | 1,207,953 | --- | --- | 64,607 | 1,272,560 |
| Maynard | 358 | 111,928 | 46,301 | 128,244 | 31,828 | 69,664 | 8,704 | 396,669 | 5,662 | 46,467 | 17,035 | 465,833 | --- | 9,195 | 8,837 | 483,865 |
| Mazeppa | 846 | 193,879 | 125,570 | 177,556 | 58,562 | --- | 4,724 | 560,291 | 112,100 | 109,000 | 42,238 | 823,629 | --- | --- | 64,679 | 888,308 |
| McGrath | 78 | 12,849 | 17,288 | 4,870 | --- | --- | 3,625 | 38,632 | --- | --- | --- | 38,632 | --- | --- | --- | 38,632 |
| McGregor | 389 | 143,657 | 319,773 | 120,761 | 19,896 | 16,942 | 22,232 | 643,261 | 91,914 | 8,275 | 770 | 744,220 | --- | 99 | 59,700 | 804,019 |
| McIntosh | 630 | 123,588 | 59,660 | 96,103 | 59,045 | 15,446 | --- | 353,842 | 17,541 | 63,288 | 4,578 | 439,249 | --- | 136,106 | --- | 575,355 |
| McKinley | 126 | 98,537 | 4,844 | 6,475 | 306 | --- | 1,820 | 111,982 | 770,620 | --- | --- | 882,602 | --- | --- | 28,201 | 910,803 |
| Meadowlands | 137 | 70,934 | 134 | 11,621 | 2,685 | --- | 3,430 | 88,804 | 100 | --- | --- | 88,904 | --- | --- | --- | 88,904 |
| Medford | 1,242 | 233,035 | 132,200 | 227,709 | 80,733 | 12,231 | --- | 685,908 | 87,801 | 337,648 | 43,675 | 1,155,032 | --- | --- | --- | 1,155,032 |
| Medicine Lake | 387 | 49,239 | 68,980 | 26,887 | 15,309 | --- | 78,920 | 239,335 | 22,964 | --- | --- | 262,299 | --- | --- | --- | 262,299 |
| Medina | 5,831 | 1,041,219 | 2,147,234 | 635,206 | 237,502 | 210,736 | 62,955 | 4,334,852 | 1,749,490 | 580,000 | 322,152 | 6,986,494 | --- | 369,556 | 1,102,034 | 8,458,084 |
| Meire Grove | 176 | 21,316 | 2,000 | 10,652 | --- | 7,640 | 3,235 | 44,843 | --- | --- | --- | 44,843 | --- | --- | 7,677 | 52,520 |
| Melrose | 3,659 | 436,645 | 622,123 | 483,943 | 68,215 | 230,166 | 3,679 | 1,844,771 | 298,663 | 380,000 | 83,594 | 2,607,028 | --- | --- | 972,166 | 3,579,194 |
| Menahga | 1,342 | 202,947 | 395,467 | 102,681 | 28,505 | 20,530 | 75,581 | 825,711 | 801,256 | 411,000 | 161,107 | 2,199,074 | --- | --- | 113,816 | 2,312,890 |
| Mendota | 202 | 40,877 | 76,990 | 205,037 | 4,028 | --- | 14,382 | 341,314 | --- | --- | 15 | 341,329 | --- | --- | --- | 341,329 |
| Mendota Heights | 11,124 | 1,267,552 | 3,616,065 | 1,199,231 | 717,613 | --- | 23,257 | 6,823,718 | 4,080,771 | 835,000 | 517,180 | 12,256,669 | --- | 25,000 | 2,074,109 | 14,355,778 |
| Mentor | 153 | 135,730 | 58,158 | 24,944 | 16,146 | --- | --- | 234,978 | 63,702 | 2,732 | 538 | 301,950 | --- | 12,867 | --- | 314,817 |
| Middle River | 306 | 77,094 | 27,414 | 47,147 | 61,125 | 176 | 3,610 | 216,566 | --- | 12,000 | 1,152 | 229,718 | --- | --- | 6,000 | 235,718 |
| Miesville | 130 | 37,626 | 73,681 | 8,231 | 10,501 | --- | --- | 130,039 | --- | 3,859 | 316 | 134,214 | --- | --- | --- | 134,214 |
| Milaca | 2,911 | 397,447 | 724,335 | 190,666 | 185,892 | 84,689 | 97,697 | 1,680,726 | 646,590 | 406,132 | 112,100 | 2,845,548 | --- | --- | 55,972 | 2,901,520 |
| Milan | 357 | 108,743 | 55,031 | 18,129 | 29,520 | 5,406 | --- | 216,829 | 62,940 | --- | --- | 279,769 | --- | --- | 49,500 | 329,269 |
| Millerville | 107 | 22,255 | 43,688 | 5,635 | 2,333 | --- | 505 | 74,416 | 10,421 | --- | --- | 84,837 | --- | --- | --- | 84,837 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Current Expenditures | | | | | | | | | | Debt Service | | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------|----------------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------------------|
| | Popu- lation | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | Total Capital Outlay | Principal Payments | Interest Payments | Total Expenditures | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Millville | 179 | 14,940 | 2,102 | 29,066 | 3,611 | --- | --- | 49,719 | 4,000 | --- | --- | 53,719 | --- | --- | --- | 53,719 |
| Milroy | 247 | 138,752 | 24,690 | 42,991 | 10,976 | 4,691 | --- | 222,100 | 60,936 | --- | --- | 283,036 | --- | --- | 5,680 | 288,716 |
| Miltona | 432 | 111,537 | 31,243 | 96,446 | 15,360 | --- | 2,506 | 257,092 | 1,246,632 | 117,981 | 24,209 | 1,645,914 | --- | --- | 23,000 | 1,668,914 |
| Minneapolis | 411,273 | 107,429,405 | 245,515,661 | 56,173,236 | 83,363,865 | 142,326,000 | 20,029,679 | 654,837,846 | 117,847,231 | 78,716,000 | 17,065,000 | 868,466,077 | --- | 28,028,792 | 104,449,863 | 1,000,944,732 |
| Minneiska | 109 | 10,259 | 2,715 | 13,165 | 2,282 | --- | 2,448 | 30,869 | --- | --- | --- | 30,869 | --- | --- | --- | 30,869 |
| Minnesota | 1,378 | 185,548 | 223,220 | 309,191 | 134,581 | 1,193 | 27,530 | 881,263 | 344,257 | 230,000 | 55,001 | 1,510,521 | --- | --- | 226,029 | 1,736,550 |
| Minnesota City | 195 | 34,452 | 5,297 | 14,681 | 4,104 | --- | 12,297 | 70,831 | 3,946 | --- | --- | 74,777 | --- | --- | --- | 74,777 |
| Minnesota Lake | 674 | 103,738 | 230,980 | 86,962 | 46,508 | --- | --- | 468,188 | 59,754 | 63,000 | 20,100 | 611,042 | --- | --- | --- | 611,042 |
| Minnetonka | 51,144 | 4,364,198 | 11,822,119 | 6,598,646 | 5,770,897 | 4,735,215 | 348,780 | 33,639,855 | 15,886,776 | 970,000 | 219,107 | 50,715,738 | --- | --- | 3,661,625 | 54,377,363 |
| Minnetonka Beach | 539 | 287,782 | 261,661 | 123,875 | 20,026 | --- | 73,700 | 767,044 | 19,345 | 120,000 | 12,250 | 918,639 | --- | --- | 62,890 | 981,529 |
| Minnetrista | 6,763 | 1,167,794 | 2,184,333 | 1,171,790 | 146,075 | --- | 10,838 | 4,680,830 | 1,800,066 | 1,307,849 | 1,078,085 | 8,866,830 | 4,965,000 | --- | 403,104 | 14,234,934 |
| Mizpah | 55 | 6,123 | 1,104 | 2,000 | 670 | --- | 5,706 | 15,603 | 5,228 | --- | --- | 20,831 | --- | --- | 2,000 | 22,831 |
| Montevideo | 5,327 | 705,302 | 1,256,922 | 743,641 | 724,788 | 350,325 | 128,926 | 3,909,904 | 4,748,543 | 793,613 | 201,883 | 9,653,943 | 6,584 | 50,000 | 504,205 | 10,214,732 |
| Montgomery | 2,970 | 380,802 | 851,152 | 452,875 | 107,312 | 39,304 | 62,521 | 1,893,966 | 102,583 | 1,697,146 | 147,188 | 3,840,883 | --- | --- | --- | 3,840,883 |
| Monticello | 13,125 | 1,450,930 | 1,845,073 | 1,793,162 | 2,386,832 | 1,084,620 | 527,956 | 9,088,573 | 2,220,883 | 5,411,000 | 658,983 | 17,379,439 | --- | 6,383,732 | 1,942,153 | 25,705,324 |
| Montrose | 3,073 | 273,127 | 344,135 | 142,881 | 132,942 | 26,710 | --- | 919,795 | 599,084 | 329,248 | 120,585 | 1,968,712 | --- | 18,605 | 32,550 | 2,019,867 |
| Moorhead | 41,181 | 3,364,376 | 12,211,085 | 5,693,433 | 3,344,153 | 1,411,985 | 2,360,217 | 28,385,249 | 23,681,222 | 19,281,197 | 7,072,113 | 78,419,781 | 19,869,138 | 990,000 | 1,064,155 | 100,343,074 |
| Moose Lake | 2,796 | 713,252 | 515,063 | 183,030 | 422,970 | --- | 12,463 | 1,846,778 | 1,103,553 | 292,509 | 92,487 | 3,335,327 | --- | 989 | 32,816 | 3,369,132 |
| Mora | 3,523 | 445,471 | 829,079 | 464,068 | 287,941 | 2,033,847 | 235,965 | 4,296,371 | 315,440 | 204,000 | 88,720 | 4,904,531 | --- | --- | 652,152 | 5,556,683 |
| Morgan | 885 | 184,830 | 292,923 | 148,535 | 127,866 | 72,109 | 47,714 | 873,977 | 255,606 | 112,097 | 36,981 | 1,278,661 | --- | --- | --- | 1,278,661 |
| Morris | 5,436 | 650,820 | 1,166,183 | 545,122 | 744,940 | 604,581 | 736,237 | 4,447,883 | 2,742,153 | 969,649 | 364,700 | 8,524,385 | 430,000 | 35,000 | 834,239 | 9,823,624 |
| Morristown | 999 | 97,985 | 223,098 | 149,020 | 42,557 | 700 | 34,791 | 548,151 | 171,525 | 55,000 | 18,750 | 793,426 | --- | --- | 73,750 | 867,176 |
| Morton | 388 | 126,531 | 160,750 | 41,084 | 18,684 | 73,295 | 14,291 | 434,635 | 272,339 | 49,062 | 6,167 | 762,203 | --- | --- | --- | 762,203 |
| Motley | 663 | 186,166 | 210,843 | 130,173 | 4,577 | 84,745 | --- | 616,504 | 92,691 | 130,000 | 70,255 | 909,450 | --- | --- | --- | 909,450 |
| Mound | 9,318 | 1,011,539 | 3,176,801 | 764,378 | 569,729 | 38,466 | 1,164 | 5,562,077 | 1,261,780 | 2,269,605 | 1,091,765 | 10,185,227 | 940,000 | 269,210 | 283,427 | 11,677,864 |
| Mounds View | 12,444 | 937,782 | 2,849,814 | 694,781 | 987,599 | 1,888,217 | 26,033 | 7,384,226 | 3,343,582 | 280,636 | 122,504 | 11,130,948 | --- | 72,000 | 1,348,781 | 12,551,729 |
| Mountain Iron | 2,903 | 1,018,726 | 688,989 | 676,832 | 482,580 | 166,926 | --- | 3,034,053 | 1,601,609 | 297,007 | 135,201 | 5,067,870 | --- | --- | 847,079 | 5,914,949 |
| Mountain Lake | 2,149 | 242,385 | 594,622 | 290,180 | 273,376 | 259,321 | 111,927 | 1,771,811 | 2,333,697 | 203,826 | 257,318 | 4,566,652 | --- | --- | 292,993 | 4,859,645 |
| Murdock | 263 | 188,949 | 27,111 | 11,024 | --- | --- | --- | 227,084 | --- | 20,524 | 6,842 | 254,450 | --- | --- | --- | 254,450 |
| Myrtle | 43 | 11,720 | 18,137 | 10,985 | 1,540 | --- | --- | 42,382 | --- | --- | --- | 42,382 | --- | --- | --- | 42,382 |
| Nashua | 62 | 2,548 | 3,299 | 3,410 | 100 | --- | --- | 9,357 | 502 | --- | --- | 9,859 | --- | --- | --- | 9,859 |
| Nashwauk | 990 | 215,968 | 466,237 | 379,482 | 110,803 | 28,438 | 148,303 | 1,349,231 | 870,067 | 146,666 | 34,794 | 2,400,758 | --- | 206,067 | 306,498 | 2,913,323 |
| Nassau | 64 | 11,953 | 13,140 | 6,178 | 1,849 | --- | 26,881 | 60,001 | --- | 2,000 | 4,701 | 66,702 | --- | --- | --- | 66,702 |
| Nelson | 186 | 31,770 | 2,429 | 10,908 | 1,510 | --- | 70 | 46,687 | 30,507 | --- | --- | 77,194 | --- | 46,471 | --- | 123,665 |
| Nerstrand | 310 | 79,151 | 14,891 | 31,266 | 5,290 | --- | 16,189 | 146,787 | 5,371 | 6,689 | 7,723 | 166,570 | --- | --- | --- | 166,570 |
| Nevis | 404 | 119,711 | 220,494 | 62,092 | 24,846 | --- | 880 | 428,023 | 141,110 | 28,791 | 3,733 | 601,657 | --- | --- | --- | 601,657 |
| New Auburn | 446 | 138,737 | 81,085 | 42,071 | 16,172 | --- | 13,236 | 291,301 | 252,131 | 59,589 | 51,759 | 654,780 | --- | --- | 74,882 | 729,662 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| New Brighton | 22,084 | 1,681,922 | 5,156,815 | 1,608,897 | 2,943,043 | 6,747,691 | 3,662,522 | 21,800,890 | 7,176,864 | 3,280,000 | 1,716,532 | 33,974,286 | --- | 633,644 | 5,036,945 | 39,644,875 |
| New Germany | 407 | 96,420 | 78,397 | 48,094 | 7,766 | --- | 21,556 | 252,233 | 737,039 | 5,085,778 | 47,527 | 6,122,577 | --- | --- | 25,135 | 6,147,712 |
| New Hope | 20,812 | 1,668,474 | 6,397,860 | 1,009,257 | 1,761,961 | 298,825 | 216,294 | 11,352,671 | 3,000,518 | 350,000 | 214,225 | 14,917,414 | 5,567,794 | --- | 477,461 | 20,962,669 |
| New London | 1,312 | 303,694 | 394,215 | 154,975 | 68,483 | 32,947 | --- | 954,314 | 759,311 | 225,039 | 113,073 | 2,051,737 | --- | --- | 130,568 | 2,182,305 |
| New Munich | 323 | 44,514 | 21,165 | 27,083 | 22,364 | --- | 1,239 | 116,365 | 4,319 | --- | --- | 120,684 | --- | --- | --- | 120,684 |
| New Prague | 7,439 | 807,370 | 1,547,435 | 1,343,605 | 334,010 | 162,328 | 110,443 | 4,305,191 | 1,418,424 | 4,400,700 | 687,298 | 10,811,613 | --- | 121,270 | 987,960 | 11,920,843 |
| New Richland | 1,214 | 180,908 | 380,967 | 133,415 | 34,207 | 9,308 | 1,299 | 740,104 | 1,258,750 | 105,500 | 87,729 | 2,192,083 | --- | --- | 67,347 | 2,259,430 |
| New Trier | 121 | 25,766 | 1,001 | 8,617 | 200 | --- | 3,101 | 38,685 | 21,598 | --- | --- | 60,283 | --- | 1,412 | 1,872 | 63,567 |
| New Ulm | 13,519 | 2,090,628 | 3,000,690 | 3,126,532 | 3,557,115 | 129,450 | 521,827 | 12,426,242 | 7,013,020 | 3,929,412 | 593,920 | 23,962,594 | 660,000 | --- | 5,963,596 | 30,586,190 |
| New York Mills | 1,227 | 254,125 | 386,306 | 189,564 | 208,407 | 136,346 | --- | 1,174,748 | 186,694 | 420,000 | 64,980 | 1,846,422 | --- | 257,696 | 17,919 | 2,122,037 |
| Newfolden | 378 | 76,005 | 46,012 | 37,146 | 11,004 | --- | 44,652 | 214,819 | 56,517 | 4,000 | 4,965 | 280,301 | --- | --- | 5,336 | 285,637 |
| Newport | 3,482 | 596,963 | 1,017,421 | 395,326 | 359,491 | 395,371 | 5,440 | 2,770,012 | 3,024,304 | 396,000 | 111,263 | 6,301,579 | --- | --- | 695,088 | 6,996,667 |
| Nicollet | 1,116 | 122,074 | 53,757 | 120,362 | 9,241 | --- | 4,400 | 309,834 | 350,906 | 336,000 | 133,273 | 1,130,013 | --- | --- | --- | 1,130,013 |
| Nielsville | 89 | 32,265 | 8,498 | 1,200 | 4,676 | --- | 342 | 46,981 | 4,584 | --- | --- | 51,565 | --- | --- | 106 | 51,671 |
| Nimrod | 69 | 7,468 | 1,712 | 1,700 | 395 | --- | 7,145 | 18,420 | --- | --- | --- | 18,420 | --- | --- | --- | 18,420 |
| Nisswa | 2,015 | 378,568 | 741,845 | 535,604 | 203,850 | 94,051 | 8,736 | 1,962,654 | 727,753 | 232,000 | 50,860 | 2,973,267 | --- | --- | 163,103 | 3,136,370 |
| Norcross | 68 | 22,212 | 4,019 | 7,303 | --- | --- | --- | 33,534 | --- | --- | --- | 33,534 | --- | 16,000 | --- | 49,534 |
| North Branch | 10,286 | 718,813 | 1,722,453 | 1,655,403 | 204,032 | 953,617 | --- | 5,254,318 | 21,457 | 2,130,075 | 1,031,123 | 8,436,973 | 3,320,000 | --- | 115,703 | 11,872,676 |
| North Mankato | 13,610 | 785,958 | 2,071,785 | 1,880,130 | 1,389,252 | 1,005,448 | 250,632 | 7,383,205 | 3,472,300 | 3,147,726 | 814,961 | 14,818,192 | --- | 46,650 | 1,311,327 | 16,176,169 |
| North Oaks | 4,793 | 533,196 | 1,192,025 | 24,068 | 39,352 | --- | 516,604 | 2,305,245 | 174,069 | 50,000 | 6,693 | 2,536,007 | --- | --- | 338,750 | 2,874,757 |
| North Saint Paul | 12,006 | 828,533 | 3,368,980 | 1,199,136 | 502,550 | 490,325 | 35,000 | 6,424,524 | 2,258,944 | 760,000 | 328,208 | 9,771,676 | --- | 157,474 | 1,305,846 | 11,234,996 |
| Northfield | 20,313 | 2,138,242 | 3,459,404 | 2,338,145 | 2,216,064 | 685,618 | 214,962 | 11,052,435 | 6,866,399 | 2,138,563 | 767,179 | 20,824,576 | --- | 360,000 | 3,370,110 | 24,554,686 |
| Northome | 186 | 84,198 | 32,827 | 17,246 | 20,153 | 146,765 | 16,937 | 318,126 | --- | 4,939 | 675 | 323,740 | 2,549 | 8,000 | --- | 334,289 |
| Northrop | 214 | 19,386 | 39,416 | 30,814 | 2,490 | --- | 3,260 | 95,366 | 633 | --- | --- | 95,999 | --- | --- | --- | 95,999 |
| Norwood Young America | 3,731 | 566,455 | 600,848 | 520,307 | 264,709 | 25,880 | --- | 1,978,199 | 1,061,309 | 655,000 | 507,279 | 4,201,787 | --- | --- | 596,026 | 4,797,813 |
| Nowthen | 4,496 | 503,521 | 359,926 | 375,142 | 23,319 | --- | 34,439 | 1,296,347 | 29,258 | 103,872 | 26,781 | 1,456,258 | --- | --- | 70,459 | 1,526,717 |
| Oak Grove | 8,337 | 685,303 | 878,567 | 510,712 | 42,067 | 48,809 | 25,104 | 2,190,562 | 998,377 | 139,300 | 91,909 | 3,420,148 | --- | --- | 250,291 | 3,670,439 |
| Oak Park Heights | 4,648 | 1,314,312 | 1,535,387 | 358,710 | 162,892 | 131,168 | 243,160 | 3,745,629 | 4,540,043 | 315,000 | 476,728 | 9,077,400 | --- | --- | 3,668,890 | 12,746,290 |
| Oakdale | 28,655 | 3,565,762 | 5,889,781 | 1,861,629 | 1,343,688 | --- | --- | 12,660,860 | 4,288,110 | 13,576,760 | 821,093 | 31,346,823 | --- | --- | 2,431,144 | 33,777,967 |
| Odessa | 125 | 55,143 | 15,262 | 6,527 | 430 | --- | 10,079 | 87,441 | --- | 1,059 | 1,802 | 90,302 | --- | --- | --- | 90,302 |
| Odin | 106 | 30,881 | 25,029 | 8,829 | 6,539 | --- | 8,779 | 80,057 | --- | 23,053 | 4,920 | 108,030 | --- | --- | 8,644 | 116,674 |
| Ogema | 187 | 30,720 | 21,980 | 23,577 | 1,450 | --- | --- | 77,727 | 28,207 | 24,960 | 1,629 | 132,523 | --- | --- | --- | 132,523 |
| Ogilvie | 356 | 92,129 | 91,952 | 28,666 | 5,042 | --- | 6,329 | 224,118 | 337,076 | 10,000 | 9,458 | 580,652 | --- | 8,526 | 32,543 | 621,721 |
| Okabena | 187 | 59,081 | 41,823 | 31,640 | 3,389 | --- | --- | 135,933 | 3,280 | --- | --- | 139,213 | --- | --- | --- | 139,213 |
| Oklee | 439 | 169,916 | 71,567 | 83,919 | 966 | 20,391 | --- | 346,759 | 20,286 | 13,197 | 3,325 | 383,567 | --- | --- | 14,670 | 398,237 |
| Olivia | 2,445 | 439,102 | 662,502 | 561,270 | 139,375 | 180,751 | 71,429 | 2,054,429 | 908,576 | 618,684 | 236,188 | 3,817,877 | --- | 15,543 | 922,901 | 4,756,321 |
| Onamia | 876 | 163,548 | 326,671 | 37,346 | 43,224 | 58,651 | 61,109 | 690,549 | 270,706 | --- | 980 | 962,235 | --- | --- | --- | 962,235 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Current Expenditures | | | | | | | | | | | Total Capital Outlay | Debt Service | | | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------|----------------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|-----------------------|------------|----------------------|---------------|--|-----------------------------------|
| | Popu- lation | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | Principal Payments | Interest Payments | Total Expenditures | | Enterprise Funds | Governmental Funds | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Ormsby | 129 | 23,591 | 39,080 | 13,514 | 15,179 | --- | --- | 91,364 | --- | 1,497 | 3,807 | 96,668 | --- | --- | --- | 96,668 | | | |
| Orono | 7,785 | 1,282,487 | 4,906,572 | 454,964 | 231,356 | --- | 4,572 | 6,879,951 | 3,973,460 | 1,900,000 | 302,728 | 13,056,139 | --- | --- | 636,548 | 13,692,687 | | | |
| Oronoco | 1,406 | 133,894 | 153,994 | 255,857 | 55,765 | --- | 829 | 600,339 | 511,385 | 107,044 | 21,841 | 1,240,609 | --- | --- | 160,421 | 1,401,030 | | | |
| Orr | 301 | 120,379 | 138,789 | 22,331 | 249,154 | 125,387 | --- | 656,040 | 106,062 | --- | --- | 762,102 | --- | --- | 18,031 | 780,133 | | | |
| Ortonville | 1,871 | 687,834 | 461,892 | 373,316 | 355,375 | 219,628 | 89,272 | 2,187,317 | 562,694 | 270,000 | 5,400 | 3,025,411 | --- | --- | 93,699 | 3,119,110 | | | |
| Osakis | 1,753 | 259,232 | 385,361 | 228,567 | 86,388 | 161,002 | 9,682 | 1,130,232 | 610,303 | 250,000 | 130,499 | 2,121,034 | --- | --- | 103,130 | 2,224,164 | | | |
| Oslo | 310 | 148,108 | 21,742 | 156,954 | 11,182 | 28,395 | --- | 366,381 | 1,135,470 | 25,794 | 7,696 | 1,535,341 | --- | --- | --- | 1,535,341 | | | |
| Osseo | 2,529 | 641,488 | 794,202 | 176,352 | 44,617 | 1,043,719 | 231,213 | 2,931,591 | 3,428,751 | 655,000 | 410,017 | 7,425,359 | --- | --- | 535,635 | 7,960,994 | | | |
| Ostrander | 253 | 106,883 | 47,408 | 46,572 | 9,609 | 475 | --- | 210,947 | 9,678 | --- | --- | 220,625 | --- | --- | --- | 220,625 | | | |
| Otsego | 14,968 | 1,169,697 | 1,495,008 | 1,023,693 | 464,840 | 45,024 | --- | 4,198,262 | 1,688,847 | 6,965,000 | 454,566 | 13,306,675 | --- | --- | 489,801 | 13,796,476 | | | |
| Ottertail | 603 | 194,739 | 53,617 | 71,624 | 33,131 | --- | 17,974 | 371,085 | 72,496 | 195,607 | 8,396 | 647,584 | --- | --- | 51,328 | 698,912 | | | |
| Owatonna | 25,660 | 2,338,333 | 6,094,080 | 2,998,497 | 3,992,985 | 1,613,844 | 430,215 | 17,467,954 | 4,615,949 | 1,864,254 | 314,798 | 24,262,955 | --- | --- | 564,000 | 24,826,955 | | | |
| Palisade | 166 | 28,266 | 61,828 | 19,479 | --- | --- | 5,570 | 115,143 | 42,047 | 42,760 | 643 | 200,593 | --- | --- | 19,403 | 219,996 | | | |
| Park Rapids | 3,901 | 672,903 | 1,282,770 | 469,236 | 166,447 | 73,720 | 239,411 | 2,904,487 | 2,984,835 | 1,257,547 | 535,187 | 7,682,056 | --- | --- | 163,843 | 7,845,899 | | | |
| Parkers Prairie | 1,016 | 166,228 | 264,263 | 178,443 | 145,798 | 5,140 | --- | 759,872 | 106,082 | 60,000 | 7,728 | 933,682 | --- | --- | 80,483 | 1,014,165 | | | |
| Paynesville | 2,443 | 386,428 | 630,801 | 213,477 | 184,430 | 126,782 | 128,245 | 1,670,163 | 1,267,196 | 480,000 | 117,555 | 3,534,914 | --- | --- | 247,347 | 3,782,261 | | | |
| Pease | 241 | 30,588 | 6,188 | 15,356 | 3,813 | --- | --- | 55,945 | --- | 42,000 | 12,623 | 110,568 | --- | --- | 20,623 | 131,191 | | | |
| Pelican Rapids | 2,498 | 297,515 | 644,236 | 204,482 | 395,920 | 63,388 | 43,398 | 1,648,939 | 734,278 | 463,343 | 119,800 | 2,966,360 | --- | --- | 415,119 | 3,381,479 | | | |
| Pemberton | 246 | 55,890 | 32,425 | 19,179 | 56,491 | --- | --- | 163,985 | 17,315 | 37,680 | 26,454 | 245,434 | --- | --- | --- | 245,434 | | | |
| Pennock | 515 | 91,291 | 31,921 | 26,773 | 22,066 | --- | --- | 172,051 | 20,941 | 40,000 | 19,403 | 252,395 | --- | --- | --- | 252,395 | | | |
| Pequot Lakes | 2,265 | 474,287 | 875,441 | 386,316 | 44,813 | 94,664 | 14,413 | 1,889,934 | 936,007 | 48,905 | 17,893 | 2,892,739 | --- | --- | --- | 2,892,739 | | | |
| Perham | 3,204 | 274,089 | 910,034 | 285,260 | 443,745 | 425,225 | 90,618 | 2,428,971 | 1,357,780 | 1,223,145 | 363,938 | 5,373,834 | 815,000 | --- | 556,106 | 6,744,940 | | | |
| Perley | 87 | 23,572 | 20,070 | 11,039 | --- | --- | 2,196 | 56,877 | 92,338 | --- | --- | 149,215 | --- | --- | --- | 149,215 | | | |
| Peterson | 190 | 47,915 | 5,501 | 26,598 | 17,983 | 2,373 | 7,305 | 107,675 | 1,256 | --- | --- | 108,931 | --- | --- | 45,000 | 153,931 | | | |
| Pierz | 1,378 | 234,030 | 265,187 | 126,223 | 13,413 | 104,691 | --- | 743,544 | 239,399 | 109,000 | 10,947 | 1,102,890 | --- | --- | 195,198 | 1,298,088 | | | |
| Pillager | 467 | 124,467 | 77,377 | 99,557 | --- | 23,225 | 6,740 | 331,366 | 31,165 | 155,000 | 67,520 | 585,051 | 1,325,000 | --- | 40,000 | 1,950,051 | | | |
| Pine City | 3,203 | 545,272 | 542,302 | 378,323 | 167,598 | 57,942 | 73,607 | 1,765,044 | 696,851 | 1,080,264 | 422,659 | 3,964,818 | --- | 171,646 | 142,095 | 4,278,559 | | | |
| Pine Island | 3,355 | 385,131 | 696,867 | 534,298 | 317,476 | 241,898 | 1,623 | 2,177,293 | 2,824,758 | 1,044,864 | 285,703 | 6,332,618 | --- | --- | 361,297 | 6,693,915 | | | |
| Pine River | 942 | 149,748 | 314,364 | 227,884 | 95,173 | 20,840 | 61,419 | 869,428 | 214,347 | 11,675 | 6,484 | 1,101,934 | --- | --- | 2,000 | 1,103,934 | | | |
| Pine Springs | 418 | 13,969 | 9,402 | 63,044 | --- | --- | 5,723 | 92,138 | --- | --- | --- | 92,138 | --- | --- | --- | 92,138 | | | |
| Pipestone | 4,239 | 444,673 | 923,418 | 821,443 | 838,711 | 140,569 | 478,845 | 3,647,659 | 1,306,756 | 688,045 | 257,261 | 5,899,721 | --- | 336,563 | 346,086 | 6,582,370 | | | |
| Plainview | 3,331 | 439,736 | 1,045,521 | 401,083 | 417,819 | 175,374 | 48,769 | 2,528,302 | 1,332,719 | 186,000 | 114,741 | 4,161,762 | --- | --- | --- | 4,161,762 | | | |
| Plato | 312 | 38,777 | 93,113 | 76,933 | 21,548 | 245,000 | --- | 475,371 | 67,008 | 31,822 | 3,488 | 577,689 | --- | --- | 15,151 | 592,840 | | | |
| Plummer | 297 | 133,565 | 47,157 | 26,737 | 7,987 | --- | --- | 215,446 | 70,850 | 18,584 | --- | 304,880 | --- | --- | 7,900 | 312,780 | | | |
| Plymouth | 73,633 | 4,491,759 | 15,912,601 | 5,352,829 | 7,314,547 | 4,282,656 | 3,802,453 | 41,156,845 | 23,691,316 | 1,345,000 | 646,318 | 66,839,479 | --- | 473,663 | 24,824,080 | 92,137,222 | | | |
| Porter | 182 | 13,737 | 53,816 | 12,038 | 15,447 | 13,200 | 11,541 | 119,779 | 20,062 | 5,761 | 3,471 | 149,073 | --- | --- | 288 | 149,361 | | | |
| Preston | 1,316 | 386,152 | 380,017 | 172,026 | 217,786 | 176,133 | 12,757 | 1,344,871 | 4,053,077 | 155,804 | 59,823 | 5,613,575 | --- | --- | 175,435 | 5,789,010 | | | |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|----------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Princeton | 4,732 | 610,249 | 1,783,525 | 811,980 | 282,567 | 460,195 | 26,123 | 3,974,639 | 691,095 | 289,000 | 124,406 | 5,079,140 | --- | 35,600 | 624,241 | 5,738,981 |
| Prinsburg | 492 | 81,339 | 52,900 | 117,565 | 24,276 | --- | --- | 276,080 | 150,215 | 103,769 | 1,333 | 531,397 | --- | --- | --- | 531,397 |
| Prior Lake | 24,911 | 2,813,759 | 4,732,024 | 1,874,422 | 1,702,504 | 115,437 | 66,015 | 11,304,161 | 6,338,290 | 3,185,000 | 1,256,059 | 22,083,510 | 3,755,000 | --- | 1,542,835 | 27,381,345 |
| Proctor | 3,100 | 735,922 | 949,667 | 388,353 | 64,872 | 110,722 | --- | 2,249,536 | 68,838 | 532,000 | 174,587 | 3,024,961 | 655,000 | --- | 306,228 | 3,986,189 |
| Quamba | 113 | 38,578 | 1,380 | 14,608 | --- | --- | --- | 54,566 | --- | --- | --- | 54,566 | --- | 79,092 | --- | 133,658 |
| Racine | 433 | 55,066 | 19,634 | 33,454 | 12,272 | 9,442 | --- | 129,868 | 61,023 | 58,000 | 10,020 | 258,911 | --- | --- | --- | 258,911 |
| Ramsey | 24,811 | 2,679,904 | 3,809,209 | 2,930,143 | 1,004,750 | 496,056 | --- | 10,920,062 | 3,688,952 | 1,580,000 | 1,179,859 | 17,368,873 | 2,895,000 | --- | 2,210,039 | 22,473,912 |
| Randall | 638 | 139,368 | 74,091 | 43,888 | 12,126 | 8,770 | 27,536 | 305,779 | 34,135 | 92,000 | 20,336 | 452,250 | --- | --- | 56,459 | 508,709 |
| Randolph** | 465 | 37,563 | 40,430 | 12,722 | 212 | --- | 2,908 | 93,835 | 20,821 | --- | --- | 114,656 | --- | --- | --- | 114,656 |
| Ranier | 583 | 152,264 | 33,100 | 34,800 | 39,878 | 133,661 | --- | 393,703 | 73,383 | 46,000 | 10,639 | 523,725 | --- | --- | --- | 523,725 |
| Raymond | 763 | 206,058 | 128,427 | 95,904 | 17,234 | 860 | 2,235 | 450,718 | 57,895 | 150,000 | 53,922 | 712,535 | --- | --- | 28,440 | 740,975 |
| Red Lake Falls | 1,427 | 270,481 | 109,860 | 202,289 | 188,951 | 101,412 | 13,055 | 886,048 | 267,673 | 131,166 | 87,944 | 1,372,831 | --- | 1,160,549 | --- | 2,533,380 |
| Red Wing | 16,505 | 1,715,823 | 5,755,448 | 2,947,103 | 3,187,335 | 1,417,015 | 704,124 | 15,726,848 | 8,520,985 | 475,000 | 170,734 | 24,893,567 | --- | 1,485,779 | 3,715,283 | 30,094,629 |
| Redwood Falls | 5,207 | 1,279,024 | 1,600,089 | 890,122 | 1,869,086 | 211,784 | 331,715 | 6,181,820 | 1,398,705 | 211,888 | 61,328 | 7,853,741 | 484,043 | 102,202 | 905,761 | 9,345,747 |
| Regal | 33 | 5,274 | 1,008 | 1,910 | 100 | --- | 1,505 | 9,797 | 5,000 | --- | --- | 14,797 | --- | --- | --- | 14,797 |
| Remer | 375 | 101,725 | 74,565 | 98,316 | --- | 159,845 | 37,385 | 471,836 | 124,267 | 17,111 | 9,657 | 622,871 | --- | 110,145 | 12,422 | 745,438 |
| Renville | 1,237 | 166,928 | 367,363 | 199,210 | 101,047 | 61,055 | 86,067 | 981,670 | 208,422 | 105,000 | 11,650 | 1,306,742 | --- | --- | 44,469 | 1,351,211 |
| Revere | 90 | 35,807 | 1,300 | 6,726 | 1,571 | --- | --- | 45,404 | --- | --- | --- | 45,404 | --- | --- | --- | 45,404 |
| Rice | 1,317 | 288,107 | 398,917 | 138,107 | 34,352 | 26,001 | --- | 885,484 | 3,900 | 132,500 | 10,831 | 1,032,715 | --- | 12,826 | --- | 1,045,541 |
| Richfield | 36,157 | 2,196,687 | 12,198,901 | 1,897,394 | 4,693,559 | 7,034,127 | 676,714 | 28,697,382 | 6,286,655 | 2,760,000 | 1,257,263 | 39,001,300 | --- | 760,000 | 5,238,657 | 44,999,957 |
| Richmond | 1,433 | 149,963 | 247,915 | 172,831 | 117,344 | 11,526 | --- | 699,579 | 204,164 | 208,000 | 134,965 | 1,246,708 | --- | 35,000 | 103,513 | 1,385,221 |
| Richville | 91 | 4,952 | 621 | 7,966 | 3,390 | --- | 1,089 | 18,018 | 4,271 | --- | --- | 22,289 | --- | --- | --- | 22,289 |
| Riverton | 109 | 33,174 | 2,260 | 11,810 | 340 | 10,967 | --- | 58,551 | 22,626 | --- | --- | 81,177 | --- | --- | 3,397 | 84,574 |
| Robbinsdale | 14,512 | 941,403 | 4,553,347 | 1,512,017 | 1,042,747 | 1,250,995 | 173,057 | 9,473,566 | 2,227,310 | 576,000 | 284,199 | 12,561,075 | --- | 385,664 | 592,049 | 13,538,788 |
| Rochester | 111,007 | 8,305,825 | 40,342,785 | 12,915,388 | 21,645,583 | 9,446,933 | 11,071,156 | 103,727,670 | 58,825,813 | 2,535,658 | 2,245,620 | 167,334,761 | --- | 1,018,741 | 3,740,457 | 172,093,959 |
| Rock Creek | 1,600 | 114,990 | 55,127 | 220,531 | 29,204 | --- | 21,413 | 441,265 | --- | 16,827 | 2,047 | 460,139 | --- | --- | --- | 460,139 |
| Rockford | 4,367 | 617,358 | 730,479 | 464,073 | 233,699 | 25,058 | 32,572 | 2,103,239 | 2,548,717 | 251,965 | 215,510 | 5,119,431 | --- | --- | 400,935 | 5,520,366 |
| Rockville | 2,509 | 321,759 | 157,100 | 226,408 | 31,734 | 3,271 | 3,862 | 744,134 | 190,301 | 428,300 | 170,898 | 1,533,633 | --- | 17,623 | --- | 1,551,256 |
| Rogers | 12,230 | 1,489,010 | 3,544,036 | 1,015,832 | 1,070,580 | 98,615 | 164,106 | 7,382,179 | 9,111,825 | 2,025,000 | 579,217 | 19,098,221 | --- | 66,000 | 2,083,625 | 21,247,846 |
| Rollingstone | 659 | 72,429 | 59,982 | 142,293 | 93,784 | --- | 1,490 | 369,978 | 7,308 | 125,000 | 70,906 | 573,192 | --- | --- | 114,911 | 688,103 |
| Roosevelt | 144 | 16,546 | 750 | 13,320 | 4,843 | --- | 5,919 | 41,378 | 1,259 | --- | --- | 42,637 | --- | --- | --- | 42,637 |
| Roscoe | 99 | 26,495 | 2,913 | 8,453 | --- | --- | --- | 37,861 | --- | --- | --- | 37,861 | --- | --- | --- | 37,861 |
| Rose Creek | 402 | 65,281 | 10,390 | 46,552 | 3,740 | --- | 40,642 | 166,605 | 29,316 | 18,588 | 15,058 | 229,567 | --- | 34,806 | 44,140 | 308,513 |
| Roseau | 2,663 | 419,710 | 926,997 | 350,330 | 469,496 | 529,951 | 72,546 | 2,769,030 | 6,285,875 | 174,967 | 351 | 9,230,223 | --- | --- | 5,000 | 9,235,223 |
| Rosemount | 22,490 | 3,149,834 | 3,765,326 | 1,954,541 | 1,983,722 | 535,406 | --- | 11,388,829 | 9,470,432 | 1,580,000 | 508,605 | 22,947,866 | --- | 139,617 | 360,000 | 23,447,483 |
| Roseville | 34,719 | 4,929,082 | 9,353,223 | 2,397,213 | 4,444,795 | 1,544,660 | --- | 22,668,973 | 14,133,264 | 6,355,000 | 704,686 | 43,861,923 | --- | --- | 219,471 | 44,081,394 |
| Rothsay | 493 | 80,793 | 66,053 | 79,622 | 15,902 | 173,860 | 54,387 | 470,617 | 462,521 | 14,384 | 23,981 | 971,503 | --- | --- | 32,026 | 1,003,529 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-------------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Round Lake | 377 | 75,050 | 43,894 | 74,897 | 167 | --- | 50,526 | 244,534 | 13,204 | --- | --- | 257,738 | --- | 485,477 | --- | 743,215 |
| Royalton | 1,236 | 127,482 | 307,705 | 59,866 | 13,502 | 4,383 | --- | 512,938 | 211,159 | 149,647 | 16,678 | 890,422 | --- | --- | 52,241 | 942,663 |
| Rush City | 3,076 | 290,733 | 476,975 | 206,446 | 84,710 | 60,127 | 128,738 | 1,247,729 | 521,508 | 178,455 | 58,668 | 2,006,360 | --- | 45,800 | 286,704 | 2,338,864 |
| Rushford | 1,753 | 141,039 | 556,661 | 108,805 | 220,426 | 802,538 | 26,700 | 1,856,169 | 2,308,578 | 226,018 | 188,706 | 4,579,471 | --- | --- | 806,830 | 5,386,301 |
| Rushford Village | 827 | 78,963 | 26,723 | 264,884 | 7,988 | 3,699 | 56,683 | 438,940 | 68,190 | 25,000 | 14,448 | 546,578 | --- | --- | 20,103 | 566,681 |
| Rushmore | 343 | 107,689 | 40,789 | 69,536 | 3,260 | 271,843 | 35,055 | 528,172 | 5,035 | 30,000 | 5,116 | 568,323 | --- | --- | 7,600 | 575,923 |
| Russell | 325 | 47,322 | 69,008 | 87,571 | 3,884 | 428 | 26,261 | 234,474 | 224,386 | 20,809 | 8,569 | 488,238 | --- | --- | 2,000 | 490,238 |
| Ruthton | 226 | 44,809 | 42,052 | 34,528 | 836 | --- | 12,012 | 134,237 | 80,932 | 5,578 | 2,203 | 222,950 | --- | --- | 15,000 | 237,950 |
| Rutledge | 221 | 14,613 | 2,242 | 17,852 | 4,144 | --- | 7,558 | 46,409 | --- | --- | --- | 46,409 | --- | --- | --- | 46,409 |
| Sabin | 541 | 83,166 | 67,467 | 32,652 | 20,805 | --- | --- | 204,090 | 4,000 | 76,098 | 61,607 | 345,795 | --- | 500 | --- | 346,295 |
| Sacred Heart | 524 | 122,196 | 153,412 | 147,798 | 13,119 | 8,639 | 115 | 445,279 | 826,761 | 33,000 | 21,326 | 1,326,366 | --- | --- | 2,692 | 1,329,058 |
| Saint Anthony | 8,965 | 926,501 | 4,357,563 | 961,336 | 463,057 | 575,738 | 99,307 | 7,383,502 | 3,383,886 | 7,785,000 | 1,349,973 | 19,902,361 | --- | 101,945 | 1,412,722 | 21,417,028 |
| Saint Anthony [Stearns] | 86 | 3,549 | 1,554 | 3,069 | --- | --- | --- | 8,172 | 1,422 | --- | --- | 9,594 | --- | --- | --- | 9,594 |
| Saint Augusta | 3,404 | 312,345 | 168,300 | 172,093 | 47,313 | --- | --- | 700,051 | 248,500 | 395,500 | 178,603 | 1,522,654 | --- | 155,000 | --- | 1,677,654 |
| Saint Bonifacius | 2,364 | 666,960 | 443,837 | 298,353 | --- | --- | 7,375 | 1,416,525 | 390,713 | 1,325,000 | 114,773 | 3,247,011 | --- | 69,913 | 26,901 | 3,343,825 |
| Saint Charles | 3,727 | 357,134 | 577,175 | 238,355 | 521,223 | 242,956 | --- | 1,936,843 | 323,899 | 186,205 | 51,320 | 2,498,267 | --- | --- | 109,986 | 2,608,253 |
| Saint Clair | 865 | 197,597 | 92,675 | 122,433 | 7,273 | --- | --- | 419,978 | 201,238 | --- | --- | 621,216 | --- | --- | --- | 621,216 |
| Saint Cloud | 66,462 | 5,345,923 | 26,193,721 | 16,235,810 | 4,187,208 | 2,830,139 | 2,190,263 | 56,983,064 | 23,728,996 | 9,935,000 | 3,248,514 | 93,895,574 | --- | 31,782 | 13,140,828 | 107,068,184 |
| Saint Francis | 7,296 | 843,302 | 1,692,246 | 541,417 | 259,049 | 120,331 | 38,393 | 3,494,738 | 602,984 | 325,499 | 371,828 | 4,795,049 | --- | --- | 390,000 | 5,185,049 |
| Saint Hilaire | 279 | 146,873 | 15,605 | 13,608 | 10,969 | --- | 20,453 | 207,508 | --- | --- | --- | 207,508 | --- | --- | --- | 207,508 |
| Saint James | 4,604 | 373,201 | 1,252,406 | 977,057 | 289,259 | 224,615 | 156,998 | 3,273,536 | 1,493,444 | 375,000 | 86,634 | 5,228,614 | --- | --- | 192,355 | 5,420,969 |
| Saint Joseph | 6,805 | 552,559 | 1,419,890 | 410,578 | 205,546 | 432,015 | --- | 3,020,588 | 1,836,967 | 1,350,000 | 250,870 | 6,458,425 | --- | 641,000 | 428,568 | 7,527,993 |
| Saint Leo | 97 | 18,206 | 29,331 | 6,726 | 8,217 | 91,676 | --- | 154,156 | --- | --- | --- | 154,156 | 21,775 | --- | --- | 175,931 |
| Saint Louis Park | 47,933 | 7,376,380 | 13,239,729 | 23,821,162 | 8,105,351 | 8,934,664 | --- | 61,477,286 | 2,271,988 | 1,970,000 | 1,192,533 | 66,911,807 | --- | 1,918,971 | 13,322,034 | 82,152,812 |
| Saint Martin | 307 | 139,518 | 99,427 | 46,710 | --- | 15,364 | --- | 301,019 | 108,304 | 248,800 | 26,134 | 684,257 | --- | --- | 245,184 | 929,441 |
| Saint Mary's Point | 375 | 50,461 | 58,300 | 23,956 | 2,595 | --- | 10,106 | 145,418 | --- | --- | --- | 145,418 | --- | --- | 53,300 | 198,718 |
| Saint Michael | 16,983 | 1,171,394 | 1,521,189 | 1,927,477 | 664,405 | 275,068 | 14,039 | 5,573,572 | 794,955 | 3,062,637 | 726,781 | 10,157,945 | 1,205,000 | 260 | 3,870,230 | 15,233,435 |
| Saint Paul | 299,641 | 50,668,606 | 169,075,431 | 52,602,415 | 58,780,083 | 32,616,371 | 8,794,071 | 372,536,977 | 93,896,664 | 81,282,526 | 25,748,933 | 573,465,100 | --- | 2,730,753 | 121,818,785 | 698,014,638 |
| Saint Paul Park | 5,314 | 487,516 | 1,373,820 | 526,054 | 198,887 | 665 | 10,230 | 2,597,172 | 2,062,663 | 710,000 | 121,142 | 5,490,977 | 738,240 | --- | 556,603 | 6,785,820 |
| Saint Peter | 11,758 | 764,766 | 2,684,760 | 1,246,956 | 1,885,702 | 617,503 | 141,477 | 7,341,164 | 4,944,017 | 1,027,789 | 341,246 | 13,654,216 | --- | 625,221 | 1,186,155 | 15,465,592 |
| Saint Rosa | 64 | 12,042 | 2,919 | 5,044 | 37,869 | --- | --- | 57,874 | --- | --- | --- | 57,874 | --- | --- | --- | 57,874 |
| Saint Stephen | 860 | 117,164 | 139,283 | 65,827 | 55,608 | --- | --- | 377,882 | 7,546 | --- | --- | 385,428 | --- | --- | 33,306 | 418,734 |
| Saint Vincent | 57 | 3,728 | 9,370 | 6,838 | --- | --- | 1,715 | 21,651 | --- | --- | --- | 21,651 | --- | --- | --- | 21,651 |
| Sanborn | 325 | 58,184 | 41,055 | 86,103 | 18,792 | 11,656 | 12,946 | 228,736 | 54,190 | 28,979 | 4,191 | 316,096 | --- | --- | 114,988 | 431,084 |
| Sandstone | 2,745 | 350,757 | 237,655 | 254,920 | 18,472 | 44,987 | 68,207 | 974,998 | 290,701 | 211,000 | 55,578 | 1,532,277 | --- | 69,522 | 394,675 | 1,996,474 |
| Sargeant | 57 | 11,648 | 1,931 | 5,504 | --- | --- | 14,639 | 33,722 | --- | --- | --- | 33,722 | --- | --- | --- | 33,722 |
| Sartell | 16,949 | 619,341 | 2,532,135 | 1,378,629 | 355,945 | 599,983 | 14,551 | 5,500,584 | 2,896,394 | 10,380,450 | 974,343 | 19,751,771 | 5,581,600 | 1,460,000 | 3,169,949 | 29,963,320 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | Total Expenditures | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Sauk Centre | 4,406 | 761,806 | 1,865,267 | 658,661 | 629,274 | 254,617 | 131,385 | 4,301,010 | 822,787 | 1,702,449 | 625,589 | 7,451,835 | --- | --- | 646,876 | 8,098,711 |
| Sauk Rapids | 13,307 | 815,552 | 2,243,775 | 1,260,227 | 347,471 | 1,810,052 | --- | 6,477,077 | 4,504,037 | 1,516,500 | 203,558 | 12,701,172 | --- | 301,010 | 251,781 | 13,253,963 |
| Savage | 29,047 | 2,192,313 | 6,178,240 | 2,298,275 | 1,528,930 | 398,188 | 101,982 | 12,697,928 | 10,829,083 | 7,165,000 | 2,520,845 | 33,212,856 | 6,600,000 | 130,000 | 3,826,582 | 43,769,438 |
| Scandia | 4,023 | 411,615 | 336,313 | 799,680 | 102,243 | 240 | --- | 1,650,091 | 226,013 | 295,000 | 41,543 | 2,212,647 | --- | --- | 300,000 | 2,512,647 |
| Scanlon | 987 | 194,492 | 120,328 | 56,524 | 19,716 | --- | --- | 391,060 | 36,493 | 10,000 | 11,188 | 448,741 | --- | 68,747 | --- | 517,488 |
| Seaforth | 77 | 17,094 | 17,803 | 6,237 | 3,668 | --- | --- | 44,802 | 2,512 | --- | --- | 47,314 | --- | --- | --- | 47,314 |
| Sebekka | 707 | 169,832 | 163,219 | 105,066 | 40,915 | 217,060 | --- | 696,092 | 23,998 | 145,200 | 136,040 | 1,001,330 | --- | --- | 5,000 | 1,006,330 |
| Sedan | 49 | 10,692 | 23,860 | 8,079 | 1,963 | --- | 2,634 | 47,228 | --- | 20,303 | 1,380 | 68,911 | --- | --- | 5,496 | 74,407 |
| Shafer | 1,052 | 212,174 | 110,369 | 102,653 | 20,962 | 100 | --- | 446,258 | 5,795 | 10,000 | 4,270 | 466,323 | --- | --- | --- | 466,323 |
| Shakopee | 39,523 | 3,292,581 | 10,193,496 | 2,853,457 | 4,045,690 | 1,595,628 | 1,845,600 | 23,826,452 | 7,245,157 | 3,160,000 | 504,460 | 34,736,069 | --- | 210,000 | 2,722,028 | 37,668,097 |
| Shelly | 185 | 73,476 | 60,821 | 17,116 | 8,322 | 71 | 24,315 | 184,121 | 19,247 | 3,599 | 1,956 | 208,923 | --- | --- | --- | 208,923 |
| Sherburn | 1,101 | 208,892 | 320,766 | 155,871 | 34,875 | 10,567 | --- | 730,971 | 1,670,352 | 200,000 | 78,634 | 2,679,957 | --- | --- | --- | 2,679,957 |
| Shevlin | 173 | 23,920 | 78,407 | 18,351 | 12,049 | --- | 625 | 133,352 | 6,191 | --- | --- | 139,543 | --- | --- | 92,785 | 232,328 |
| Shoreview | 25,723 | 2,273,265 | 3,656,777 | 1,852,205 | 6,545,990 | 1,407,786 | 514,442 | 16,250,465 | 1,600,173 | 1,265,000 | 413,465 | 19,529,103 | 860,000 | --- | 2,957,615 | 23,346,718 |
| Shorewood | 7,425 | 1,198,707 | 1,526,786 | 720,099 | 310,051 | --- | 23,704 | 3,779,347 | 2,391,855 | 705,000 | 367,396 | 7,243,598 | --- | --- | 1,315,120 | 8,558,718 |
| Silver Bay | 1,860 | 489,705 | 562,821 | 521,143 | 921,450 | 266,102 | 41,555 | 2,802,776 | 131,367 | 91,029 | 12,815 | 3,037,987 | --- | --- | 397,407 | 3,435,394 |
| Silver Lake | 813 | 134,460 | 339,006 | 201,518 | 151,241 | --- | 2,013 | 828,238 | 185,340 | 30,000 | 36,825 | 1,080,403 | --- | --- | 65,474 | 1,145,877 |
| Skyline | 290 | 31,394 | 9,252 | 15,083 | 10,906 | --- | 1,830 | 68,465 | --- | --- | --- | 68,465 | --- | --- | --- | 68,465 |
| Slayton | 2,140 | 247,601 | 582,508 | 353,106 | 298,137 | 34,470 | 78,044 | 1,593,866 | 577,401 | 407,266 | 62,895 | 2,641,428 | --- | --- | 228,414 | 2,869,842 |
| Sleepy Eye | 3,541 | 510,714 | 693,438 | 431,632 | 544,632 | 127,345 | 511,989 | 2,819,750 | 1,107,805 | 2,005,000 | 323,277 | 6,255,832 | --- | --- | 763,269 | 7,019,101 |
| Sobieski | 189 | 20,575 | 6,553 | 43,403 | 5,286 | --- | 575 | 76,392 | --- | --- | --- | 76,392 | --- | --- | --- | 76,392 |
| Solway | 89 | 10,838 | 2,040 | 3,986 | 2,224 | --- | 1,859 | 20,947 | --- | --- | --- | 20,947 | --- | --- | --- | 20,947 |
| South Haven | 190 | 99,320 | 132,763 | 22,819 | 10,269 | --- | 13,381 | 278,552 | 236,222 | --- | --- | 514,774 | --- | --- | --- | 514,774 |
| South Saint Paul | 20,146 | 1,601,261 | 6,651,659 | 3,305,214 | 2,815,556 | 5,217,500 | 1,076,981 | 20,668,171 | 7,889,460 | 2,427,756 | 925,869 | 31,911,256 | 2,815,000 | 186,794 | 2,113,246 | 37,026,296 |
| Spicer | 1,194 | 228,967 | 253,321 | 184,912 | 156,016 | 59,901 | 6,212 | 889,329 | 429,012 | 523,101 | 149,515 | 1,990,957 | --- | 16,126 | 222,001 | 2,229,084 |
| Spring Grove | 1,305 | 216,463 | 252,164 | 194,534 | 322,229 | 66,294 | 1,500 | 1,053,184 | 17,875 | 137,392 | 81,011 | 1,289,462 | --- | --- | 347,558 | 1,637,020 |
| Spring Hill | 87 | 3,218 | 870 | 4,044 | 6,449 | --- | 9,453 | 24,034 | --- | --- | --- | 24,034 | --- | --- | --- | 24,034 |
| Spring Lake Park | 6,513 | 740,546 | 2,223,628 | 370,800 | 1,003,388 | 92,552 | 308,852 | 4,739,766 | 2,453,385 | 795,411 | 78,059 | 8,066,621 | --- | --- | 1,258,170 | 9,324,791 |
| Spring Park | 1,809 | 307,149 | 538,663 | 120,660 | 46,599 | 1,945 | 36,403 | 1,051,419 | 155,319 | 10,000 | 4,257 | 1,220,995 | --- | --- | 82,226 | 1,303,221 |
| Spring Valley | 2,475 | 232,316 | 392,543 | 380,012 | 367,709 | 267,650 | --- | 1,640,230 | 668,995 | 365,000 | 106,613 | 2,780,838 | --- | --- | 288,930 | 3,069,768 |
| Springfield | 2,096 | 381,262 | 528,238 | 331,212 | 521,474 | 111,845 | 140,501 | 2,014,532 | 649,868 | 442,000 | 129,055 | 3,235,455 | 11,268 | --- | 291,219 | 3,537,942 |
| Squaw Lake | 109 | 20,642 | 17,354 | 3,343 | 854 | --- | 1,743 | 43,936 | 18,950 | 1,684 | 4,900 | 69,470 | --- | --- | --- | 69,470 |
| Stacy | 1,501 | 190,835 | 164,252 | 110,218 | 40,182 | 60,443 | 65,355 | 631,285 | 119,638 | 158,886 | 90,527 | 1,000,336 | --- | --- | --- | 1,000,336 |
| Staples | 2,952 | 339,556 | 803,077 | 434,376 | 89,058 | 243,352 | 48,539 | 1,957,958 | 556,452 | 444,490 | 380,675 | 3,339,575 | 805,000 | --- | 98,536 | 4,243,111 |
| Starbuck | 1,295 | 247,691 | 349,321 | 148,231 | 58,756 | 157,692 | 8,932 | 970,623 | 577,427 | 67,000 | 53,234 | 1,668,284 | --- | --- | 191,277 | 1,859,561 |
| Steen | 180 | 30,677 | 10,446 | 5,844 | 5,990 | --- | 12,962 | 65,919 | 76,817 | --- | --- | 142,736 | --- | --- | --- | 142,736 |
| Stephen | 662 | 145,208 | 125,212 | 118,754 | 146,464 | 768,648 | 76,482 | 1,380,768 | 580,063 | 61,666 | 19,541 | 2,042,038 | --- | 5,025 | 61,402 | 2,108,465 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-------------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Stewart | 557 | 138,890 | 184,754 | 177,841 | 5,039 | --- | --- | 506,524 | 442,295 | 85,000 | 35,448 | 1,069,267 | --- | 7,908 | 82,229 | 1,159,404 |
| Stewartville | 6,219 | 522,686 | 697,744 | 614,558 | 798,326 | 481,304 | 35,802 | 3,150,420 | 860,377 | 627,000 | 328,976 | 4,966,773 | --- | --- | 9,513 | 4,976,286 |
| Stillwater | 18,892 | 3,092,078 | 4,602,858 | 1,350,590 | 3,216,992 | 1,285,981 | 32,571 | 13,581,070 | 6,116,654 | 2,595,773 | 886,868 | 23,180,365 | --- | --- | 1,721,720 | 24,902,085 |
| Stockton | 719 | 86,188 | 15,555 | 85,824 | 2,317 | 42,145 | 8,638 | 240,667 | 227,194 | 5,000 | 488 | 473,349 | --- | 228,346 | 343,753 | 1,045,448 |
| Storden | 212 | 32,101 | 39,666 | 66,491 | 17,839 | 10,665 | 31,562 | 198,324 | 42,573 | 55,000 | 17,748 | 313,645 | --- | --- | 36,813 | 350,458 |
| Strandquist | 71 | 21,841 | 1,744 | 5,871 | 953 | --- | 6,225 | 36,634 | 1,464 | 10,909 | 595 | 49,602 | --- | --- | --- | 49,602 |
| Strathcona | 41 | 5,883 | 1,500 | 2,154 | 1,612 | --- | --- | 11,149 | --- | --- | --- | 11,149 | --- | --- | --- | 11,149 |
| Sturgeon Lake | 418 | 86,397 | 47,780 | 34,376 | 713 | --- | 58,266 | 227,532 | 159,830 | --- | --- | 387,362 | --- | --- | --- | 387,362 |
| Sunburg | 96 | 28,223 | 94,819 | 10,711 | 24,097 | 43,383 | 360 | 201,593 | 16,489 | 6,866 | 2,324 | 227,272 | --- | --- | 17,857 | 245,129 |
| Sunfish Lake | 516 | 123,051 | 173,771 | 70,261 | --- | --- | 24,523 | 391,606 | 268,326 | 34,000 | 10,953 | 704,885 | --- | --- | --- | 704,885 |
| Swanville | 341 | 129,191 | 18,148 | 114,084 | 18,974 | --- | 4,753 | 285,150 | 29,180 | 46,000 | 10,065 | 370,395 | --- | 5,105 | --- | 375,500 |
| Taconite | 656 | 119,282 | 78,958 | 132,255 | 80,319 | --- | 57,519 | 468,333 | 143,749 | --- | --- | 612,082 | --- | --- | 330,033 | 942,115 |
| Tamarack | 86 | 23,732 | 557 | 10,150 | 8,578 | --- | 10,447 | 53,464 | 24,843 | --- | --- | 78,307 | --- | --- | --- | 78,307 |
| Taopi | 56 | 2,791 | 2,158 | 2,717 | 637 | --- | 2,205 | 10,508 | --- | 14,000 | 457 | 24,965 | --- | --- | --- | 24,965 |
| Taunton | 133 | 36,450 | 12,476 | 7,991 | 250 | 2,750 | 6,825 | 66,742 | 7,199 | --- | --- | 73,941 | --- | --- | --- | 73,941 |
| Taylor Falls | 969 | 210,314 | 193,074 | 216,466 | 28,873 | 635,168 | 1,898 | 1,285,793 | 90,226 | 171,316 | 94,337 | 1,641,672 | --- | 13,651 | --- | 1,655,323 |
| Tenstrike | 209 | 6,643 | 8,337 | 9,565 | 647 | --- | 1,371 | 26,563 | --- | --- | --- | 26,563 | --- | --- | --- | 26,563 |
| Thief River Falls | 8,722 | 1,417,515 | 2,690,498 | 854,387 | 1,897,125 | 894,555 | 782,918 | 8,536,998 | 2,254,945 | 373,333 | 91,997 | 11,257,273 | --- | --- | 413,958 | 11,671,231 |
| Thomson | 157 | 44,472 | 10,942 | 8,237 | 778 | --- | --- | 64,429 | 1,353 | 81,514 | 11,404 | 158,700 | --- | --- | 16,923 | 175,623 |
| Tintah | 58 | 11,175 | 48,334 | 5,647 | 3,000 | --- | 6,058 | 74,214 | 9,625 | 16,795 | 769 | 101,403 | --- | --- | 7,714 | 109,117 |
| Tonka Bay | 1,488 | 239,094 | 678,644 | 202,055 | 44,317 | --- | 16,853 | 1,180,963 | 87,034 | --- | --- | 1,267,997 | --- | --- | 52,485 | 1,320,482 |
| Tower | 502 | 199,187 | 552,554 | 108,871 | 182,355 | 13,221 | 132,457 | 1,188,645 | 1,078,629 | 111,201 | 42,480 | 2,420,955 | --- | --- | 106,409 | 2,527,364 |
| Tracy | 2,135 | 506,835 | 481,716 | 413,433 | 237,040 | 107,309 | 168,960 | 1,915,293 | 319,935 | 245,923 | 228,715 | 2,709,866 | --- | --- | 274,566 | 2,984,432 |
| Trail | 44 | 8,527 | 555 | 3,488 | 661 | --- | 4,740 | 17,971 | --- | --- | --- | 17,971 | --- | --- | --- | 17,971 |
| Trimont | 726 | 116,793 | 183,975 | 200,671 | 46,925 | 146,244 | 4,504 | 699,112 | 212,278 | 15,945 | 8,384 | 935,719 | --- | --- | --- | 935,719 |
| Trommald | 102 | 16,550 | 831 | 13,768 | 780 | --- | 3,512 | 35,441 | --- | --- | --- | 35,441 | --- | --- | --- | 35,441 |
| Trosky | 77 | 38,004 | 3,561 | 8,440 | 1,219 | --- | 23,167 | 74,391 | --- | --- | --- | 74,391 | --- | --- | --- | 74,391 |
| Truman | 1,088 | 136,003 | 269,303 | 187,777 | 89,683 | 7,430 | 189,720 | 879,916 | 110,655 | 50,000 | 18,799 | 1,059,370 | --- | --- | --- | 1,059,370 |
| Turtle River | 80 | 2,921 | 3,768 | 4,464 | --- | --- | 929 | 12,082 | --- | --- | --- | 12,082 | --- | --- | --- | 12,082 |
| Twin Lakes | 148 | 34,781 | 12,184 | 6,728 | 2,049 | --- | --- | 55,742 | --- | --- | --- | 55,742 | --- | --- | --- | 55,742 |
| Twin Valley | 809 | 174,353 | 188,999 | 95,743 | 80,357 | 5,595 | 5,763 | 550,810 | 35,078 | 9,260 | --- | 595,148 | --- | --- | --- | 595,148 |
| Two Harbors | 3,711 | 662,953 | 1,106,246 | 899,567 | 756,064 | 192,639 | 401,038 | 4,018,507 | 575,274 | 104,194 | 25,330 | 4,723,305 | --- | 450,000 | 303,698 | 5,477,003 |
| Tyler | 1,129 | 253,321 | 197,331 | 88,762 | 199,180 | 16,440 | 59,464 | 814,498 | 103,561 | 55,930 | 7,173 | 981,162 | --- | --- | 150,368 | 1,131,530 |
| Ulen | 558 | 70,622 | 30,863 | 55,862 | 46,576 | --- | 43,224 | 247,147 | 132,386 | --- | --- | 379,533 | --- | --- | --- | 379,533 |
| Underwood | 341 | 42,992 | 41,973 | 66,976 | 10,804 | 12,551 | --- | 175,296 | 7,250 | 9,412 | 4,128 | 196,086 | --- | 25,591 | 13,540 | 235,217 |
| Upsala | 425 | 79,588 | 47,345 | 107,086 | 31,806 | 6,605 | 41,351 | 313,781 | 190,496 | --- | 13,560 | 517,837 | --- | --- | --- | 517,837 |
| Urbank | 50 | 8,798 | 543 | 2,537 | 1,623 | --- | 1,412 | 14,913 | 15,229 | --- | --- | 30,142 | --- | --- | 374 | 30,516 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Utica | 277 | 25,691 | 7,076 | 25,535 | 8,452 | --- | 7,434 | 74,188 | 25,122 | 10,000 | 1,638 | 110,948 | --- | --- | --- | 110,948 |
| Vadnais Heights | 12,583 | 1,216,587 | 2,187,940 | 795,129 | 925,808 | 211,606 | 34,209 | 5,371,279 | 3,034,243 | 445,000 | 431,156 | 9,281,678 | --- | --- | 51,022 | 9,332,700 |
| Vergas | 347 | 44,938 | 51,802 | 71,649 | 55,671 | 634,389 | 7,980 | 866,429 | 54,696 | 20,000 | 15,945 | 957,070 | --- | --- | --- | 957,070 |
| Vermillion | 429 | 43,605 | 11,733 | 38,935 | 21,096 | --- | --- | 115,369 | 44,017 | --- | --- | 159,386 | --- | --- | --- | 159,386 |
| Verndale | 594 | 67,961 | 161,892 | 42,516 | 23,494 | 48,924 | 4,648 | 349,435 | 332,118 | 11,683 | 3,287 | 696,523 | --- | --- | --- | 696,523 |
| Vernon Center | 323 | 107,651 | 109,868 | 63,990 | 858 | --- | 600 | 282,967 | 19,950 | 23,786 | 3,140 | 329,843 | --- | --- | --- | 329,843 |
| Vesta | 304 | 112,488 | 45,960 | 57,734 | 14,691 | --- | --- | 230,873 | 11,050 | 32,000 | 6,581 | 280,504 | --- | 10,000 | --- | 290,504 |
| Victoria | 8,462 | 1,138,654 | 743,027 | 883,339 | 914,488 | 2,077 | 22,182 | 3,703,767 | 4,844,447 | 3,468,429 | 939,175 | 12,955,818 | --- | 197,114 | 4,199,559 | 17,352,491 |
| Viking | 100 | 29,111 | 31,439 | 11,956 | 7,998 | 8,844 | 944 | 90,292 | 4,065 | --- | --- | 94,357 | --- | --- | --- | 94,357 |
| Villard | 251 | 80,718 | 85,344 | 28,379 | 30,352 | --- | --- | 224,793 | 29,666 | 14,000 | 1,430 | 269,889 | --- | --- | --- | 269,889 |
| Vining | 73 | 20,037 | 10,174 | 28,522 | 2,280 | --- | --- | 61,013 | 2,021 | --- | --- | 63,034 | --- | --- | --- | 63,034 |
| Virginia | 8,640 | 1,582,862 | 3,101,382 | 2,191,554 | 2,309,311 | 1,270,124 | 41,077 | 10,496,310 | 2,793,085 | 2,488,192 | 172,457 | 15,950,044 | --- | 623,212 | 745,944 | 17,319,200 |
| Wabasha | 2,510 | 426,414 | 1,098,997 | 387,492 | 344,586 | 33,959 | 54,779 | 2,346,227 | 1,281,311 | 410,000 | 100,172 | 4,137,710 | --- | --- | 1,105,489 | 5,243,199 |
| Wabasso | 687 | 149,812 | 152,104 | 153,693 | 94,918 | 19,934 | 20,044 | 590,505 | 90,674 | 120,161 | 71,341 | 872,681 | 465,000 | --- | 485,850 | 1,823,531 |
| Waconia | 11,520 | 1,679,023 | 1,195,215 | 1,199,114 | 1,781,915 | 224,046 | --- | 6,079,313 | 3,187,903 | 2,388,925 | 645,158 | 12,301,299 | --- | 559,650 | 2,813,947 | 15,674,896 |
| Wadena | 4,092 | 525,873 | 867,535 | 519,923 | 238,263 | 392,269 | 410,222 | 2,954,085 | 10,533,298 | 630,000 | 63,735 | 14,181,118 | --- | 64,060 | --- | 14,245,178 |
| Wahkon | 200 | 123,119 | 9,375 | 115,089 | 64,059 | --- | --- | 311,642 | 3,747 | 65,000 | 70,332 | 450,721 | --- | --- | --- | 450,721 |
| Waite Park | 7,473 | 794,546 | 2,527,425 | 1,049,429 | 279,306 | 3,500 | 324,447 | 4,978,653 | 5,266,470 | 2,812,501 | 529,296 | 13,586,920 | --- | 30,409 | 3,482,924 | 17,100,253 |
| Waldorf | 224 | 84,120 | 59,234 | 13,451 | 13,987 | --- | --- | 170,792 | 85,972 | 5,263 | 775 | 262,802 | --- | --- | --- | 262,802 |
| Walker | 937 | 463,537 | 304,840 | 260,942 | 64,582 | 503,426 | 144,742 | 1,742,069 | 81,347 | 145,000 | 30,247 | 1,998,663 | --- | 20,000 | 237,359 | 2,256,022 |
| Walnut Grove | 846 | 101,743 | 175,687 | 78,768 | 45,825 | 1,215 | 33,717 | 436,955 | 172,431 | 564,541 | 15,004 | 1,188,931 | --- | 37,679 | 28,119 | 1,254,729 |
| Walters | 69 | 28,488 | 13,455 | 11,475 | 1,030 | --- | 3,485 | 57,933 | --- | --- | --- | 57,933 | --- | 7,936 | 1,030 | 66,899 |
| Waltham | 152 | 22,236 | 3,001 | 15,521 | 1,462 | --- | 8,626 | 50,846 | 16,250 | --- | --- | 67,096 | --- | 40,324 | --- | 107,420 |
| Wanamingo | 1,088 | 106,862 | 225,643 | 130,184 | 92,108 | 82,323 | 13,004 | 650,124 | 626,272 | 1,295,736 | 193,952 | 2,766,084 | --- | --- | 164,377 | 2,930,461 |
| Wanda | 82 | 31,839 | 23,214 | 13,683 | 3,218 | --- | 335 | 72,289 | 42,780 | --- | --- | 115,069 | --- | 9,000 | --- | 124,069 |
| Warba | 180 | 40,056 | 12,431 | 8,845 | 15,806 | --- | 1,535 | 78,673 | --- | --- | --- | 78,673 | --- | --- | --- | 78,673 |
| Warren | 1,576 | 1,039,402 | 151,791 | 259,793 | 159,938 | 85,089 | 75,907 | 1,771,920 | 565,747 | 179,322 | 77,246 | 2,594,235 | --- | 36,750 | 167,727 | 2,798,712 |
| Warroad | 1,781 | 344,625 | 1,059,880 | 280,313 | 542,554 | 246,853 | 717,625 | 3,191,850 | 1,903,954 | 45,000 | 31,668 | 5,172,472 | --- | 100,444 | 66,600 | 5,339,516 |
| Waseca | 9,365 | 1,324,419 | 2,420,384 | 1,740,528 | 854,458 | 358,248 | 234,485 | 6,932,522 | 3,587,166 | 360,600 | 230,767 | 11,111,055 | --- | 219,790 | 1,761,063 | 13,091,908 |
| Watertown | 4,226 | 540,163 | 459,723 | 427,652 | 165,372 | 20,521 | --- | 1,613,431 | 740,052 | 956,000 | 186,125 | 3,495,608 | 675,000 | --- | 1,314,392 | 5,485,000 |
| Waterville | 1,880 | 227,236 | 577,795 | 264,203 | 36,882 | 95,851 | --- | 1,201,967 | 841,928 | 258,000 | 51,597 | 2,353,492 | --- | 311,311 | 18,080 | 2,682,883 |
| Watkins | 952 | 254,650 | 233,513 | 182,056 | 101,415 | 39,454 | --- | 811,088 | 233,861 | 195,000 | 201,606 | 1,441,555 | --- | --- | 156,345 | 1,597,900 |
| Watson | 200 | 114,284 | 4,142 | 51,428 | --- | 11,342 | --- | 181,196 | 13,609 | --- | --- | 194,805 | --- | --- | --- | 194,805 |
| Waubun | 403 | 45,597 | 56,446 | 68,684 | 23,265 | --- | 978 | 194,970 | --- | 2,000 | 465 | 197,435 | --- | --- | 20,667 | 218,102 |
| Waverly | 1,390 | 303,249 | 287,821 | 269,517 | 53,975 | 17,255 | 39,954 | 971,771 | 129,326 | 229,000 | 20,946 | 1,351,043 | --- | --- | 82,776 | 1,433,819 |
| Wayzata | 4,476 | 1,047,201 | 2,051,538 | 750,434 | 435,155 | 32,682 | 178,393 | 4,495,403 | 1,769,608 | 555,000 | 155,208 | 6,975,219 | --- | 50,000 | 2,079,792 | 9,105,011 |
| Welcome | 662 | 94,405 | 212,140 | 175,754 | 12,691 | 17,407 | 14,043 | 526,440 | 60,683 | 81,519 | 68,190 | 736,832 | --- | --- | --- | 736,832 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------------|----------------------------|-----------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| | | | | | | | | | | | | | | | | |
| Wells | 2,297 | 497,301 | 547,710 | 535,513 | 439,427 | 86,036 | 32,646 | 2,138,633 | 1,369,000 | 380,602 | 111,457 | 3,999,692 | --- | --- | 62,286 | 4,061,978 |
| Wendell | 161 | 54,262 | 51,339 | 14,447 | 10,539 | 704 | 18,582 | 149,873 | 5,869 | 7,488 | 512 | 163,742 | --- | --- | 18,208 | 181,950 |
| West Concord | 787 | 172,153 | 192,715 | 144,854 | 126,055 | 31,752 | 31,895 | 699,424 | 609,111 | 40,500 | 43,820 | 1,392,855 | --- | --- | 5,652 | 1,398,507 |
| West Saint Paul | 19,800 | 2,430,598 | 6,906,114 | 1,872,708 | 767,457 | 928,236 | 92,561 | 12,997,674 | 8,360,197 | 1,530,000 | 902,028 | 23,789,899 | --- | 7,705 | 631,863 | 24,429,467 |
| West Union | 103 | 5,540 | 742 | 3,524 | 2,205 | --- | 566 | 12,577 | --- | --- | --- | 12,577 | --- | --- | --- | 12,577 |
| Westbrook | 731 | 117,309 | 145,071 | 144,495 | 121,001 | 8,760 | 3,110 | 539,746 | 18,333 | 65,000 | 65,015 | 688,094 | --- | --- | 11,250 | 699,344 |
| Westport | 55 | 4,226 | 1,229 | 2,224 | --- | --- | 8,213 | 15,892 | --- | --- | --- | 15,892 | --- | --- | --- | 15,892 |
| Whalan | 65 | 19,143 | 896 | 7,588 | 3,257 | --- | --- | 30,884 | --- | --- | --- | 30,884 | --- | --- | --- | 30,884 |
| Wheaton | 1,392 | 547,486 | 400,058 | 250,140 | 197,782 | 293,072 | 52,954 | 1,741,492 | 77,322 | 378,580 | 15,415 | 2,212,809 | 923,544 | --- | 174,228 | 3,310,581 |
| White Bear Lake | 24,159 | 1,227,203 | 5,485,868 | 1,119,484 | 1,243,397 | 2,186,705 | 340,056 | 11,602,713 | 8,674,837 | 665,000 | 207,553 | 21,150,103 | --- | 17,350 | 2,811,435 | 23,978,888 |
| Wilder | 64 | 12,052 | 977 | 13,777 | --- | --- | 4,640 | 31,446 | 54,607 | --- | --- | 86,053 | --- | --- | --- | 86,053 |
| Willernie | 528 | 105,725 | 40,668 | 97,510 | 21 | --- | --- | 243,924 | 43,273 | 11,075 | 1,482 | 299,754 | --- | --- | --- | 299,754 |
| Williams | 185 | 87,789 | 33,004 | 15,961 | 20,850 | --- | 79 | 157,683 | 10,500 | --- | --- | 168,183 | --- | --- | --- | 168,183 |
| Willmar | 19,731 | 3,955,656 | 4,243,833 | 3,139,542 | 2,095,665 | 863,301 | 233,564 | 14,531,561 | 6,165,090 | 2,120,000 | 379,110 | 23,195,761 | --- | 1,414,148 | 9,602,202 | 34,212,111 |
| Willow River | 402 | 104,763 | 44,921 | 61,629 | 7,702 | --- | 2,281 | 221,296 | --- | --- | --- | 221,296 | --- | --- | --- | 221,296 |
| Wilmont | 340 | 80,805 | 57,677 | 64,464 | 18,044 | --- | 12,602 | 233,592 | 40,606 | --- | --- | 274,198 | --- | --- | --- | 274,198 |
| Wilton | 256 | 15,016 | 4,080 | 9,910 | 245 | --- | --- | 29,251 | 3,250 | --- | --- | 32,501 | --- | --- | --- | 32,501 |
| Windom | 4,636 | 380,755 | 1,397,361 | 573,165 | 458,370 | 462,802 | 160,848 | 3,433,301 | 707,352 | 478,152 | 209,529 | 4,828,334 | --- | --- | 31,005 | 4,859,339 |
| Winger | 221 | 82,290 | 18,899 | 9,283 | 2,286 | --- | 1,465 | 114,223 | --- | 391 | 1,006 | 115,620 | --- | --- | --- | 115,620 |
| Winnepago | 1,412 | 198,783 | 442,678 | 213,281 | 185,289 | 13,454 | 100,273 | 1,153,758 | 55,107 | 241,581 | 127,169 | 1,577,615 | --- | --- | --- | 1,577,615 |
| Winona | 27,581 | 2,741,128 | 6,845,541 | 2,736,904 | 1,579,981 | 1,622,471 | 154,104 | 15,680,129 | 2,906,802 | 1,015,000 | 116,939 | 19,718,870 | --- | 758,691 | 116,098 | 20,593,659 |
| Winsted | 2,308 | 494,768 | 599,891 | 306,184 | 96,305 | --- | 86,090 | 1,583,238 | 267,935 | 3,065,000 | 283,597 | 5,199,770 | --- | --- | 3,674,158 | 8,873,928 |
| Winthrop | 1,395 | 213,580 | 443,096 | 311,689 | 96,688 | 76,010 | 111,614 | 1,252,677 | 316,250 | 115,000 | 52,914 | 1,736,841 | --- | --- | 101,799 | 1,838,640 |
| Winton | 170 | 33,215 | 859 | 21,540 | 2,334 | --- | 17,529 | 75,477 | 14,040 | 20,000 | 9,176 | 118,693 | --- | 62,396 | --- | 181,089 |
| Wolf Lake | 60 | 30,665 | 54,588 | 4,480 | 26,723 | --- | 7,304 | 123,760 | 72,134 | --- | --- | 195,894 | --- | --- | --- | 195,894 |
| Wolverton | 143 | 37,934 | 50,837 | 16,774 | 6,953 | --- | --- | 112,498 | 15,996 | 5,186 | 1,013 | 134,693 | --- | --- | --- | 134,693 |
| Wood Lake | 424 | 188,289 | 52,454 | 98,061 | 37,877 | --- | 28,018 | 404,699 | 26,500 | 13,000 | 1,350 | 445,549 | --- | --- | 7,200 | 452,749 |
| Woodbury | 66,119 | 5,099,311 | 11,328,879 | 7,274,200 | 5,393,386 | 2,747,951 | 291,547 | 32,135,274 | 19,996,382 | 10,852,593 | 1,715,600 | 64,699,849 | --- | 4,102,806 | 3,318,672 | 72,121,327 |
| Woodland | 478 | 83,311 | 127,438 | 99,808 | --- | --- | 26,769 | 337,326 | --- | --- | --- | 337,326 | --- | --- | 71,909 | 409,235 |
| Woodstock | 120 | 30,657 | 31,690 | 7,884 | 2,145 | --- | --- | 72,376 | 8,929 | 7,064 | 2,211 | 90,580 | --- | --- | --- | 90,580 |
| Worthington | 12,986 | 1,533,177 | 3,761,122 | 1,010,424 | 1,037,746 | 419,263 | 209,846 | 7,971,578 | 1,742,216 | 1,530,000 | 279,213 | 11,523,007 | --- | 270,834 | 1,640,137 | 13,433,978 |
| Wrenshall | 402 | 83,020 | 54,836 | 34,787 | 589 | --- | --- | 173,232 | --- | --- | --- | 173,232 | --- | 24,370 | --- | 197,602 |
| Wright | 124 | 29,385 | 41,377 | 5,435 | 2,016 | --- | --- | 78,213 | 20,150 | --- | --- | 98,363 | --- | --- | 755 | 99,118 |
| Wykoff | 442 | 74,819 | 105,748 | 35,587 | 13,656 | 641 | 34,680 | 265,131 | 90,350 | 35,000 | 4,213 | 394,694 | --- | 30,383 | --- | 425,077 |
| Wyoming | 7,854 | 578,991 | 1,567,447 | 1,003,926 | 44,481 | 454,276 | --- | 3,649,121 | 1,426,246 | 538,267 | 243,290 | 5,856,924 | --- | --- | 1,251,680 | 7,108,604 |
| Zemple | 96 | 7,299 | 2,513 | 3,165 | --- | --- | 339 | 13,316 | --- | --- | --- | 13,316 | --- | --- | --- | 13,316 |
| Zimmerman | 5,297 | 390,185 | 833,535 | 382,976 | 215,002 | 27,178 | 5,130 | 1,854,006 | 718,646 | --- | 12,758 | 2,585,410 | --- | 7,023 | 17,333 | 2,609,766 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Current Expenditures | | | | | | | Total Capital Outlay | Debt Service | | Total Expenditures | Other Financing Uses | Transfers Out | | Total Expenditures and Other Uses |
|--------------------|------------------|-----------------------|----------------------|----------------------------|------------------------------|--------------------------------------|------------------------|----------------------------------|----------------------------|-----------------------|------------------------|-----------------------|----------------------------|----------------------|------------------------|--|
| | | General Government | Public Safety | Streets and Highways | Culture and Recreation | Housing & Economic Development | All Other | Total Current Expenditures | | Principal Payments | Interest Payments | | | Enterprise Funds | Governmental Funds | |
| Zumbro Falls | 198 | 27,090 | 63,173 | 28,961 | 21,777 | 326,918 | 8,248 | 476,167 | 55,405 | --- | --- | 531,572 | --- | --- | --- | 531,572 |
| Zumbrota | 3,345 | 361,591 | 544,105 | 379,549 | 528,376 | 160,800 | 60,191 | 2,034,612 | 488,377 | 400,000 | 48,118 | 2,971,107 | --- | 218,739 | 2,006,615 | 5,196,461 |
| State Total | 4,498,077 | \$585,377,432 | \$566,261,138 | \$500,455,895 | \$447,710,149 | \$125,783,782 | \$3,605,840,844 | \$1,366,298,797 | \$673,673,650 | \$194,170,478 | \$5,839,983,769 | \$162,976,511 | \$91,873,199 | \$681,544,698 | \$6,776,378,177 | |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Ada | 1,673 | --- | 25,414 | 1,875,476 | --- | --- | --- | --- | --- | --- | 1,900,890 |
| Adams | 796 | --- | --- | 172,189 | --- | 75,000 | --- | --- | --- | --- | 247,189 |
| Adrian | 1,220 | 85,855 | 39,763 | 134,968 | --- | 25,573 | --- | --- | --- | --- | 286,159 |
| Afton | 2,949 | 4,114 | 523,191 | 124,537 | --- | 1,429 | --- | --- | --- | --- | 653,271 |
| Aitkin | 2,151 | --- | 434,700 | 478,872 | --- | 683,539 | --- | --- | --- | --- | 1,597,111 |
| Akeley | 439 | 8,893 | --- | 3,650 | --- | 5,566 | --- | --- | --- | --- | 18,109 |
| Albany | 2,633 | 21,974 | 84,705 | 644,589 | --- | 131,848 | --- | --- | --- | --- | 883,116 |
| Albert Lea | 17,945 | 669,433 | 133 | 2,876,021 | --- | 52,314 | 99,570 | 31,614 | --- | --- | 3,729,085 |
| Alberta | 97 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Albertville | 7,262 | 99,493 | 21,735 | 96,248 | --- | 69,782 | 41,064 | --- | --- | --- | 328,322 |
| Alden | 647 | 15,197 | 90,540 | 1,929 | --- | 5,587 | --- | --- | --- | --- | 113,253 |
| Aldrich | 44 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Alexandria | 13,182 | 38,031 | 301,203 | 7,869,296 | --- | 180,415 | --- | 440,724 | --- | --- | 8,829,669 |
| Alpha | 121 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Altura | 483 | 27,855 | --- | 28,745 | --- | --- | --- | --- | --- | --- | 56,600 |
| Alvarado | 361 | --- | 190,416 | 16,129 | --- | 26,980 | --- | --- | --- | --- | 233,525 |
| Amboy | 531 | 19,015 | 10,384 | 53,548 | --- | --- | --- | --- | --- | --- | 82,947 |
| Andover | 31,874 | --- | 1,089,037 | 3,207,051 | 7,314 | 863,513 | --- | --- | --- | --- | 5,166,915 |
| Annandale | 3,322 | 19,113 | 46,694 | 189,555 | --- | 85,056 | --- | --- | --- | 145 | 340,563 |
| Anoka | 17,586 | 14,207 | --- | 5,240,942 | --- | 2,523,940 | 2,318,910 | --- | --- | 8,588 | 10,106,587 |
| Apple Valley | 50,330 | 801,650 | 297,736 | 9,307,624 | --- | 942,212 | 1,732,477 | --- | --- | --- | 13,081,699 |
| Appleton | 1,374 | 15,355 | 78,094 | 30,822 | --- | 26,528 | --- | --- | --- | 8,689 | 159,488 |
| Arco | 78 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Arden Hills | 9,652 | 5,559 | 66,079 | 1,833,535 | --- | 18,883 | 231,025 | --- | --- | --- | 2,155,081 |
| Argyle | 646 | --- | 10,000 | 11,250 | --- | --- | --- | --- | --- | --- | 21,250 |
| Arlington | 2,213 | 8,425 | 451,719 | 192,876 | --- | 104,882 | 2,501 | --- | --- | --- | 760,403 |
| Ashby | 449 | --- | 214,179 | 4,180 | --- | 788 | 3,750 | --- | --- | --- | 222,897 |
| Askov | 358 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Atwater | 1,135 | 2,582 | 105,351 | 100,251 | --- | 26,697 | --- | --- | --- | --- | 234,881 |
| Audubon | 532 | --- | 60,860 | --- | --- | --- | --- | --- | --- | --- | 60,860 |
| Aurora | 1,697 | 33,015 | 32,252 | 773,409 | --- | 2,406 | 7,190 | --- | --- | 75,467 | 923,739 |
| Austin | 25,010 | 5,126 | 692,078 | 2,173,204 | --- | 276,339 | 13,779,162 | 282,315 | --- | --- | 17,208,224 |
| Avoca | 141 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Avon | 1,444 | 5,780 | 14,224 | 10,221 | --- | --- | --- | --- | --- | --- | 30,225 |
| Babbitt | 1,505 | 14,431 | 47,013 | 47,510 | --- | 24,772 | 179,234 | --- | --- | --- | 312,960 |
| Backus | 242 | --- | --- | --- | --- | --- | --- | --- | 24,729 | --- | 24,729 |
| Badger | 381 | --- | --- | 220,467 | --- | --- | --- | --- | --- | --- | 220,467 |
| Bagley | 1,413 | 12,477 | 20,303 | 149,458 | --- | 112,760 | --- | 159,042 | --- | --- | 454,040 |
| Balaton | 631 | --- | 24,580 | 7,433 | --- | 36,924 | --- | --- | --- | --- | 68,937 |
| Barnesville | 2,621 | 370,332 | --- | 210,723 | --- | 63,597 | --- | --- | --- | --- | 644,652 |
| Barnum | 611 | 140,645 | 14,000 | --- | --- | --- | --- | --- | --- | --- | 154,645 |
| Barrett | 414 | --- | --- | 70,988 | --- | --- | --- | --- | --- | --- | 70,988 |
| Barry | 13 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Battle Lake | 888 | 1,028 | 9,878 | 8,300 | --- | 129,161 | --- | --- | --- | --- | 148,367 |
| Baudette | 1,079 | --- | 31,500 | --- | --- | 22,401 | --- | --- | --- | --- | 53,901 |
| Baxter | 8,002 | 86,446 | 80,234 | 3,750,906 | --- | 394,095 | 86,527 | --- | --- | --- | 4,398,208 |
| Bayport | 3,767 | 20,074 | 616,324 | 19,050 | --- | 124,028 | --- | --- | --- | --- | 779,476 |
| Beardsley | 224 | 3,279 | --- | --- | 2,520 | --- | --- | --- | --- | --- | 5,799 |
| Beaver Bay | 182 | 1,165 | --- | 68,475 | --- | --- | --- | --- | --- | --- | 69,640 |
| Beaver Creek | 291 | --- | 209,825 | --- | --- | --- | --- | --- | --- | --- | 209,825 |
| Becker | 4,693 | 9,770 | 160,947 | 1,400,794 | --- | 82,382 | --- | --- | --- | --- | 1,653,893 |
| Bejou | 94 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Belgrade | 734 | 1,862 | --- | 124,000 | --- | --- | --- | --- | --- | --- | 125,862 |
| Belle Plaine | 6,572 | 97,410 | 103,336 | 1,759,487 | --- | 125,026 | 74,943 | --- | --- | --- | 2,160,202 |
| Bellechester | 168 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bellingham | 158 | --- | --- | --- | --- | 255,581 | --- | --- | --- | --- | 255,581 |
| Beltrami | 102 | 1,125 | 6,323 | 980 | --- | 662 | --- | --- | --- | --- | 9,090 |
| Belview | 370 | --- | --- | 42,757 | --- | 18,536 | --- | --- | --- | --- | 61,293 |
| Bemidji | 14,376 | 271,672 | 323,202 | 1,533,301 | --- | 316,704 | --- | --- | --- | --- | 2,444,879 |
| Bena | 119 | --- | 500 | 900 | --- | 500 | --- | --- | --- | 250 | 2,150 |
| Benson | 3,163 | --- | 81,652 | 375,095 | --- | 77,301 | 100,996 | 16,682 | --- | --- | 651,726 |
| Bertha | 482 | --- | --- | --- | --- | --- | --- | --- | 70,265 | --- | 70,265 |
| Bethel | 477 | 12,766 | 18,240 | --- | --- | --- | --- | --- | --- | --- | 31,006 |
| Big Falls | 232 | 4,210 | --- | 5,669 | --- | --- | --- | --- | 1,495,434 | --- | 1,505,313 |
| Big Lake | 10,587 | 55,694 | 81,766 | 493,068 | --- | 36,070 | 249,357 | --- | --- | --- | 915,955 |
| Bigelow | 236 | 8,738 | 4,016 | --- | --- | --- | --- | --- | --- | --- | 12,754 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| Bigfork | 454 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bingham Lake | 126 | --- | --- | --- | --- | 23,432 | --- | --- | --- | --- | 23,432 |
| Birchwood | 858 | 6,500 | --- | --- | --- | 2,008 | --- | --- | --- | 102 | 8,610 |
| Bird Island | 1,010 | --- | 22,863 | 300,579 | --- | 13,696 | 10,350 | --- | --- | --- | 347,488 |
| Biscay | 104 | --- | --- | --- | --- | 6,215 | --- | --- | --- | --- | 6,215 |
| Biwabik | 1,008 | 17,736 | 5,868 | 918,312 | --- | --- | --- | --- | --- | --- | 941,916 |
| Blackduck | 797 | 12,190 | 99,541 | 37,719 | --- | --- | --- | --- | 62,840 | --- | 212,290 |
| Blaine | 62,066 | 103,652 | 557,733 | 5,224,736 | --- | 4,390,594 | 1,098,761 | --- | --- | --- | 11,375,476 |
| Blomkest | 157 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Blooming Prairie | 1,986 | 8,368 | 66,494 | 77,142 | --- | 13,244 | --- | --- | --- | 4,305 | 169,553 |
| Bloomington | 86,652 | --- | 80,704 | 11,681,648 | --- | 1,690,299 | 12,057,284 | --- | --- | 327,446 | 25,837,381 |
| Blue Earth | 3,309 | 7,140 | 108,983 | 1,716,724 | --- | 1,301 | 3,959,921 | 20,757 | --- | --- | 5,814,826 |
| Bluffton | 209 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bock | 102 | --- | --- | --- | --- | 2,100 | --- | --- | --- | --- | 2,100 |
| Borup | 111 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bovey | 822 | --- | --- | 178,363 | --- | 10,865 | --- | --- | --- | --- | 189,228 |
| Bowlus | 287 | 9,758 | 90,856 | --- | --- | --- | --- | --- | --- | --- | 100,614 |
| Boy River | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Boyd | 163 | --- | 20,933 | --- | --- | --- | --- | --- | --- | --- | 20,933 |
| Braham | 1,812 | --- | 38,269 | 61,965 | --- | 759 | --- | --- | --- | --- | 100,993 |
| Brainerd | 13,659 | --- | 57,974 | 2,545,599 | --- | 8,656 | 388,173 | 1,399,483 | --- | 277,477 | 4,677,362 |
| Brandon | 497 | --- | 212,500 | 376,776 | --- | --- | --- | --- | --- | --- | 589,276 |
| Breckenridge | 3,355 | 80,308 | 303,776 | 293,583 | --- | 87,331 | 726 | --- | --- | --- | 765,724 |
| Breezy Point | 2,408 | 2,002 | 51,211 | 220,169 | --- | 39,699 | --- | --- | --- | --- | 313,081 |
| Brewster | 480 | --- | 33,852 | 1,156 | --- | 27,395 | --- | --- | --- | --- | 62,403 |
| Bricelyn | 358 | --- | 11,004 | 39,400 | --- | --- | --- | --- | --- | --- | 50,404 |
| Brook Park | 128 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Brooklyn Center | 29,889 | 84,786 | --- | 3,104,459 | --- | 383,257 | 377,685 | --- | --- | --- | 3,950,187 |
| Brooklyn Park | 78,362 | --- | --- | 11,024,316 | --- | 2,621,284 | 999,625 | --- | --- | --- | 14,645,225 |
| Brooks | 139 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Brookston | 135 | 1,140 | --- | --- | --- | --- | --- | --- | --- | --- | 1,140 |
| Brooten | 747 | 1,189 | 3,838 | 40,196 | --- | 962 | --- | --- | --- | --- | 46,185 |
| Browerville | 777 | --- | 12,800 | 1,388,992 | --- | --- | --- | --- | --- | --- | 1,401,792 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Browns Valley | 583 | 1,538 | 19,951 | 900 | --- | 599 | --- | --- | --- | --- | 22,988 |
| Brownsdale | 686 | --- | --- | 16,824 | --- | 136,817 | --- | --- | --- | --- | 153,641 |
| Brownsville | 462 | 6,480 | 13,023 | 219,343 | --- | 3,833 | 800 | --- | --- | --- | 243,479 |
| Brownton | 735 | 59,066 | 20,851 | 7,709 | --- | 1,337 | --- | --- | --- | --- | 88,963 |
| Bruno | 95 | --- | 1,500 | --- | --- | --- | --- | --- | --- | --- | 1,500 |
| Buckman | 287 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Buffalo | 15,911 | 56,813 | 159,373 | 4,299,679 | --- | 41,777 | 43,569 | 202,111 | --- | --- | 4,803,322 |
| Buffalo Lake | 695 | 380 | 63,376 | 2,446,970 | --- | 16,007 | 38,714 | --- | --- | --- | 2,565,447 |
| Buhl | 1,005 | 177,450 | --- | 408,494 | --- | --- | 21,924 | --- | --- | --- | 607,868 |
| Burnsville | 61,747 | 674,311 | 1,259,323 | 8,780,333 | --- | 794,202 | --- | --- | --- | --- | 11,508,169 |
| Burtrum | 142 | 5,000 | --- | --- | --- | --- | --- | --- | --- | --- | 5,000 |
| Butterfield | 584 | --- | --- | 2,500 | --- | --- | --- | --- | --- | --- | 2,500 |
| Byron | 5,264 | 17,622 | 12,358 | 632,554 | --- | 462,078 | --- | --- | --- | --- | 1,124,612 |
| Caledonia | 2,824 | 57,075 | 23,134 | 226,301 | --- | 11,458 | --- | --- | --- | --- | 317,968 |
| Callaway | 233 | --- | 146,500 | --- | --- | --- | --- | --- | --- | --- | 146,500 |
| Calumet | 369 | --- | 350,000 | --- | --- | --- | --- | --- | --- | --- | 350,000 |
| Cambridge | 8,338 | 68,280 | 147,431 | 2,468,326 | --- | 631,913 | 186,153 | --- | --- | --- | 3,502,103 |
| Campbell | 156 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Canby | 1,757 | 7,191 | 35,239 | 178,681 | --- | 75,814 | 70,922 | 148,290 | --- | --- | 516,137 |
| Cannon Falls | 4,108 | 15,502 | 164,194 | 499,987 | --- | 52,726 | 171,206 | --- | --- | --- | 903,615 |
| Canton | 348 | 69,598 | --- | --- | --- | --- | --- | --- | --- | --- | 69,598 |
| Carlos | 502 | 8,531 | 25,755 | --- | --- | --- | --- | --- | --- | --- | 34,286 |
| Carlton | 1,004 | 8,073 | 120,449 | 23,541 | --- | 700 | --- | --- | --- | --- | 152,763 |
| Carver | 4,293 | --- | 6,401 | 659,062 | --- | 375 | 247,593 | --- | --- | --- | 913,431 |
| Cass Lake | 761 | --- | 18,446 | 17,982 | --- | --- | --- | --- | --- | --- | 36,428 |
| Cedar Mills | 43 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Center City | 615 | --- | --- | 19,050 | --- | --- | --- | --- | --- | --- | 19,050 |
| Centerville | 3,931 | 1,186 | --- | 505,995 | --- | 3,236 | --- | --- | --- | --- | 510,417 |
| Ceylon | 350 | 11,367 | --- | 1,800 | --- | --- | --- | --- | --- | --- | 13,167 |
| Champlin | 22,880 | 5,993 | 79,398 | 1,004,047 | --- | 1,018,230 | --- | --- | --- | --- | 2,107,668 |
| Chandler | 264 | 10,454 | 23,131 | 14,245 | --- | 9,501 | 4,816 | --- | --- | --- | 62,147 |
| Chanhassen | 24,503 | 34,080 | 23,980 | 2,894,237 | --- | 485,107 | --- | --- | --- | --- | 3,437,404 |
| Chaska | 25,270 | 121,210 | 64,963 | 2,826,959 | --- | --- | 2,535,497 | --- | 1,819,364 | --- | 7,367,993 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Chatfield | 2,815 | 50,551 | 83,532 | 1,718,570 | --- | 31,054 | --- | --- | --- | --- | 1,883,707 |
| Chickamaw Beach | 113 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chisago City | 5,069 | 59,091 | 50,590 | 615,254 | --- | 201,221 | 15,777 | --- | --- | --- | 941,933 |
| Chisholm | 5,029 | 66,306 | 92,472 | 331,886 | --- | 144,787 | --- | --- | --- | 131,607 | 767,058 |
| Chokio | 389 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Circle Pines | 4,961 | --- | --- | 1,276,637 | --- | 97,889 | --- | --- | --- | --- | 1,374,526 |
| Clara City | 1,319 | --- | 80,260 | 2,515,640 | --- | 5,800 | 2,769,337 | --- | --- | --- | 5,371,037 |
| Claremont | 543 | 39,257 | --- | 134,303 | --- | --- | --- | --- | --- | --- | 173,560 |
| Clarissa | 668 | 3,854 | 28,752 | 48,085 | --- | 4,710 | --- | --- | --- | --- | 85,401 |
| Clarkfield | 831 | 8,770 | 2,720 | 6,790 | --- | --- | --- | --- | --- | --- | 18,280 |
| Clarks Grove | 698 | 139,465 | 10,720 | 34,510 | --- | 522 | --- | --- | --- | --- | 185,217 |
| Clear Lake | 587 | --- | 32,327 | 4,000 | --- | 11,516 | --- | --- | --- | --- | 47,843 |
| Clearbrook | 522 | --- | 29,325 | 56,398 | --- | 32,935 | --- | --- | --- | --- | 118,658 |
| Clearwater | 1,775 | 69,809 | 26,939 | 244,893 | --- | 31,103 | --- | --- | --- | --- | 372,744 |
| Clements | 149 | 12,375 | 5,386 | 79,554 | --- | 10,460 | --- | --- | --- | --- | 107,775 |
| Cleveland | 721 | 14,035 | --- | 215,203 | --- | 16,789 | --- | --- | --- | --- | 246,027 |
| Climax | 276 | --- | 10,920 | 23,751 | --- | --- | --- | --- | --- | --- | 34,671 |
| Clinton | 436 | 5,384 | --- | 3,695 | --- | --- | --- | --- | --- | --- | 9,079 |
| Clitherall | 113 | 1,025 | --- | 12,950 | --- | 14,515 | --- | --- | --- | --- | 28,490 |
| Clontarf | 153 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cloquet | 12,258 | 35,246 | 66,999 | 1,279,433 | --- | 85,817 | --- | --- | --- | --- | 1,467,495 |
| Coates | 157 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cobden | 34 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cohasset | 2,767 | 6,643 | 260,200 | 395,583 | --- | 95,491 | --- | --- | --- | 13,484 | 771,401 |
| Cokato | 2,742 | 7,655 | 66,064 | 1,333,607 | --- | 64,970 | --- | --- | --- | --- | 1,472,296 |
| Cold Spring | 4,081 | 2,915 | 62,197 | 1,319,543 | --- | 25,143 | --- | --- | --- | --- | 1,409,798 |
| Coleraine | 1,972 | 3,641 | 23,034 | 145,284 | --- | --- | 69,124 | --- | --- | --- | 241,083 |
| Cologne | 1,633 | --- | 36,342 | --- | --- | 147,077 | --- | --- | --- | --- | 183,419 |
| Columbia Heights | 19,709 | --- | 125,350 | 79,225 | --- | 100,248 | 317,483 | --- | --- | --- | 622,306 |
| Columbus | 3,887 | 500 | --- | 494,573 | --- | 8,758 | --- | --- | --- | --- | 503,831 |
| Comfrey | 365 | 550 | 51,406 | 35,607 | --- | --- | --- | --- | 12,824 | --- | 100,387 |
| Comstock | 96 | 486 | --- | --- | --- | --- | --- | --- | --- | --- | 486 |
| Conger | 139 | --- | 2,425 | 7,558 | --- | --- | --- | --- | --- | --- | 9,983 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Cook | 570 | --- | --- | 260,803 | --- | --- | --- | 1,220 | --- | --- | 262,023 |
| Coon Rapids | 62,435 | 370,591 | 1,044,448 | 6,449,393 | 19,862 | 2,315,838 | --- | --- | --- | 11,259 | 10,211,391 |
| Corcoran | 5,513 | 5,414 | 98,787 | 629,596 | --- | 356,220 | 72,459 | --- | --- | --- | 1,162,476 |
| Correll | 32 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cosmos | 463 | 2,793 | --- | 11,198 | --- | 31,088 | --- | --- | --- | --- | 45,079 |
| Cottage Grove | 35,250 | --- | 468,465 | 2,577,701 | --- | 633,578 | --- | --- | 1,348,678 | --- | 5,028,422 |
| Cottonwood | 1,207 | 10,034 | 1,069,609 | 3,240 | --- | --- | --- | --- | --- | --- | 1,082,883 |
| Courtland | 619 | 6,925 | 21,000 | 152,696 | --- | --- | --- | --- | --- | --- | 180,621 |
| Cromwell | 241 | --- | 18,895 | --- | --- | --- | --- | --- | --- | --- | 18,895 |
| Crookston | 7,902 | --- | 490,562 | 1,357,808 | --- | 101,940 | --- | --- | --- | --- | 1,950,310 |
| Crosby | 2,370 | 6,129 | 39,480 | 120,396 | --- | 79,480 | --- | --- | --- | 3,219 | 248,704 |
| Crosslake | 2,193 | 15,578 | 335,462 | 239,833 | --- | 65,429 | --- | --- | --- | 102 | 656,404 |
| Crystal | 22,436 | 5,084,519 | 382,065 | 1,541,037 | --- | 156,202 | --- | --- | --- | 45,216 | 7,209,039 |
| Currie | 232 | --- | 51,347 | 9,364 | --- | 329 | 661 | --- | --- | --- | 61,701 |
| Cuyuna | 338 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cyrus | 294 | 1,797 | --- | --- | --- | --- | --- | --- | --- | --- | 1,797 |
| Dakota | 311 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dalton | 249 | --- | 176,728 | --- | --- | --- | --- | --- | --- | --- | 176,728 |
| Danube | 470 | --- | 2,609 | --- | --- | --- | --- | --- | --- | --- | 2,609 |
| Danvers | 94 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Darfur | 103 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Darwin | 353 | 288 | --- | 105,892 | --- | --- | --- | --- | --- | --- | 106,180 |
| Dassel | 1,460 | 19,543 | --- | 525,050 | --- | --- | --- | --- | 8,249 | --- | 552,842 |
| Dawson | 1,492 | 406 | 45,578 | 202,582 | --- | 6,177 | 158,700 | --- | --- | --- | 413,443 |
| Dayton | 5,011 | 34,550 | 80,184 | 3,498,682 | --- | 176,556 | --- | --- | --- | --- | 3,789,972 |
| De Graff | 124 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Deephaven | 3,793 | 18,499 | 25,886 | 632,657 | --- | --- | --- | --- | --- | --- | 677,042 |
| Deer Creek | 324 | --- | 699 | 12,500 | --- | 18,809 | --- | --- | --- | --- | 32,008 |
| Deer River | 949 | 3,400 | 22,197 | 65,095 | --- | 5,800 | --- | --- | --- | 13,332 | 109,824 |
| Deerwood | 532 | 751 | 48,172 | 446,554 | --- | 4,084 | --- | --- | --- | --- | 499,561 |
| Delano | 5,757 | 123,864 | 92,144 | 3,234,293 | --- | 352,556 | 4,650,396 | --- | --- | --- | 8,453,253 |
| Delavan | 169 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Delhi | 66 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Dellwood | 1,094 | --- | --- | 4,985 | --- | --- | --- | --- | --- | --- | 4,985 |
| Denham | 35 | --- | --- | 3,174 | --- | --- | --- | --- | --- | --- | 3,174 |
| Dennison | 216 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dent | 190 | 1,850 | 13,562 | 29,560 | --- | --- | --- | --- | --- | --- | 44,972 |
| Detroit Lakes | 9,053 | --- | 125,288 | 2,716,586 | --- | 455,702 | 17,527 | 211,476 | 80,326 | --- | 3,606,905 |
| Dexter | 342 | --- | --- | 19,777 | --- | 3,092 | --- | --- | --- | --- | 22,869 |
| Dilworth | 4,246 | 52,463 | 220,754 | 171,068 | --- | 21,230 | --- | --- | --- | --- | 465,515 |
| Dodge Center | 2,724 | --- | --- | 1,816,357 | --- | --- | 15,309 | 24,705 | --- | --- | 1,856,371 |
| Donaldson | 44 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Donnelly | 238 | --- | 1,137 | 6,000 | --- | 25,471 | --- | --- | --- | --- | 32,608 |
| Doran | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dover | 757 | --- | 224,738 | 138,897 | --- | --- | --- | --- | --- | --- | 363,635 |
| Dovray | 57 | --- | 5,640 | --- | --- | --- | --- | --- | --- | --- | 5,640 |
| Duluth | 86,367 | 971,493 | 1,318,420 | 11,934,143 | --- | 6,360,560 | 1,444,244 | --- | --- | --- | 22,028,860 |
| Dumont | 91 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dundas | 1,458 | 4,354 | 322,585 | 848,079 | --- | 5,300 | --- | --- | --- | 76,080 | 1,256,398 |
| Dundee* | 66 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Dunnell | 160 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Eagan | 66,810 | 145,560 | 1,713,716 | 7,734,780 | --- | 928,615 | 14,376,307 | --- | 4,366,757 | --- | 29,265,735 |
| Eagle Bend | 517 | 37,228 | 3,132 | --- | --- | 3,163 | --- | --- | 42,638 | --- | 86,161 |
| Eagle Lake | 2,779 | 94,592 | 90,894 | 211,836 | --- | 11,627 | --- | --- | --- | --- | 408,949 |
| East Bethel | 11,591 | --- | --- | 1,247,084 | --- | --- | --- | --- | --- | --- | 1,247,084 |
| East Grand Forks | 8,731 | --- | 266,414 | 1,635,087 | --- | 254,915 | --- | --- | --- | 336,854 | 2,493,270 |
| East Gull Lake | 996 | --- | --- | 519,955 | --- | --- | --- | --- | --- | --- | 519,955 |
| Easton | 196 | 5,880 | 4,201 | --- | --- | --- | --- | --- | --- | --- | 10,081 |
| Echo | 269 | --- | 46,000 | --- | --- | --- | --- | --- | --- | --- | 46,000 |
| Eden Prairie | 62,593 | 553,216 | 235,989 | 10,882,448 | --- | 9,209,142 | 119,879 | --- | --- | --- | 21,000,674 |
| Eden Valley | 1,047 | --- | --- | 1,820,975 | --- | --- | 35,117 | --- | --- | --- | 1,856,092 |
| Edgerton | 1,147 | --- | --- | 78,553 | --- | 138,613 | --- | --- | --- | --- | 217,166 |
| Edina | 50,261 | 392,057 | 924,148 | 9,086,477 | --- | 2,261,529 | 7,218,933 | --- | --- | --- | 19,883,144 |
| Effie | 126 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Eitzen | 239 | --- | 41,000 | 2,845 | --- | 10,898 | --- | --- | --- | --- | 54,743 |
| Elba | 146 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Elbow Lake | 1,165 | 11,767 | 5,091 | 9,520 | --- | 24,403 | 51,800 | 1,500 | --- | --- | 104,081 |
| Elgin | 1,087 | 14,374 | --- | 133,123 | --- | 381,993 | --- | --- | --- | --- | 529,490 |
| Elizabeth | 170 | --- | 1,298 | --- | --- | --- | --- | --- | --- | --- | 1,298 |
| Elk River | 23,730 | 223,487 | 310,166 | 1,436,684 | --- | 307,140 | --- | --- | --- | --- | 2,277,477 |
| Elko New Market | 4,472 | 19,665 | 211,529 | 594,985 | --- | 59,351 | --- | --- | --- | --- | 885,530 |
| Elkton | 140 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ellendale | 675 | --- | 6,358 | 332,347 | --- | 2,556 | --- | --- | --- | --- | 341,261 |
| Ellsworth | 464 | 5,377 | 3,888 | --- | --- | 15,355 | --- | --- | --- | --- | 24,620 |
| Elmdale | 110 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Elmore | 586 | --- | --- | 20,444 | --- | --- | --- | --- | --- | --- | 20,444 |
| Elrosa | 220 | --- | --- | 40,548 | --- | --- | --- | --- | --- | --- | 40,548 |
| Ely | 3,491 | 1,542,971 | --- | 758,649 | --- | 1,450,518 | 17,592 | 237,588 | --- | --- | 4,007,318 |
| Elysian | 679 | 20,453 | --- | --- | --- | 2,000 | --- | --- | --- | --- | 22,453 |
| Emily | 830 | --- | --- | 634,843 | --- | --- | --- | --- | --- | --- | 634,843 |
| Emmons | 386 | --- | 6,573 | --- | --- | --- | --- | --- | --- | --- | 6,573 |
| Erhard | 142 | 882 | --- | --- | --- | 3,408 | --- | --- | --- | --- | 4,290 |
| Erskine | 505 | --- | 8,715 | 224,989 | --- | 56,692 | --- | --- | --- | --- | 290,396 |
| Evan | 77 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Evansville | 615 | --- | --- | 7,960 | --- | --- | --- | --- | 3,589,614 | --- | 3,597,574 |
| Eveleth | 3,694 | 2,947 | 382,420 | 882,179 | 203,878 | 706,867 | 9,521 | --- | --- | --- | 2,187,812 |
| Excelsior | 2,273 | 51,490 | --- | 132,763 | --- | 136,449 | 88,601 | --- | --- | --- | 409,303 |
| Eyota | 2,040 | 9,756 | 12,960 | 44,880 | --- | 18,944 | 7,495 | --- | --- | --- | 94,035 |
| Fairfax | 1,197 | --- | 101,161 | 273,777 | --- | 20,759 | --- | --- | --- | --- | 395,697 |
| Fairmont | 10,464 | 50,831 | 84,477 | 1,880,929 | --- | 211,484 | --- | 57,160 | --- | 1,185 | 2,286,066 |
| Falcon Heights | 5,398 | 20,362 | 784,829 | 30,525 | --- | 62,131 | 199,805 | --- | --- | --- | 1,097,652 |
| Faribault | 23,631 | 41,140 | 259,571 | 3,405,710 | --- | 297,704 | 26,000 | 137,190 | --- | --- | 4,167,315 |
| Farmington | 22,386 | --- | 172,243 | 1,331,926 | --- | 335,557 | --- | --- | --- | --- | 1,839,726 |
| Farwell | 52 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Federal Dam | 110 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Felton | 177 | --- | --- | --- | --- | --- | --- | --- | 1,246,420 | --- | 1,246,420 |
| Fergus Falls | 13,280 | 119,785 | 273,652 | 1,132,042 | --- | 749,824 | 28,074 | 202,778 | 185,845 | --- | 2,692,000 |
| Fertile | 859 | --- | 554 | --- | --- | --- | 6,666 | 134 | --- | --- | 7,354 |
| Fifty Lakes | 400 | 44,027 | 48,636 | 36,000 | --- | --- | --- | --- | --- | --- | 128,663 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Finlayson | 310 | 6,041 | --- | 5,589 | --- | --- | --- | --- | --- | --- | 11,630 |
| Fisher | 436 | --- | 1,965 | --- | --- | --- | --- | --- | --- | --- | 1,965 |
| Flensburg | 224 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Floodwood | 537 | --- | 49,093 | --- | --- | --- | --- | --- | --- | --- | 49,093 |
| Florence | 39 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Foley | 2,708 | 93,025 | 6,334 | 65,727 | --- | --- | --- | --- | --- | --- | 165,086 |
| Forada | 161 | 1,073 | 47,039 | 8,160 | --- | --- | --- | --- | --- | --- | 56,272 |
| Forest Lake | 19,484 | --- | 156,299 | 1,641,954 | --- | 277,728 | 13,701,323 | --- | --- | --- | 15,777,304 |
| Foreston | 527 | --- | 14,585 | --- | --- | --- | --- | --- | --- | --- | 14,585 |
| Fort Ripley | 69 | 1,384 | --- | --- | --- | --- | --- | --- | --- | --- | 1,384 |
| Fosston | 1,530 | --- | 246,322 | 1,227,492 | --- | 297,899 | 259,463 | 8,633 | --- | --- | 2,039,809 |
| Fountain | 412 | 12,010 | --- | 38,965 | --- | --- | --- | --- | --- | 2,200 | 53,175 |
| Foxhome | 117 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Franklin | 490 | --- | --- | --- | --- | --- | --- | --- | 252,373 | --- | 252,373 |
| Frazee | 1,396 | --- | 64,151 | 783,798 | --- | --- | --- | --- | --- | --- | 847,949 |
| Freeborn | 291 | 810 | --- | --- | --- | 2,940 | --- | --- | --- | --- | 3,750 |
| Freeport | 668 | --- | 5,074 | 91,043 | --- | 4,642 | --- | --- | --- | --- | 100,759 |
| Fridley | 27,952 | 135,349 | 601,492 | 418,488 | --- | 196,505 | 2,812,450 | --- | --- | --- | 4,164,284 |
| Frost | 191 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fulda | 1,290 | 22,087 | 80,179 | 7,500 | --- | 11,316 | --- | --- | 50,000 | --- | 171,082 |
| Funkley | 10 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Garfield | 357 | 116,480 | --- | 277,975 | --- | --- | --- | --- | --- | --- | 394,455 |
| Garrison | 211 | 41,596 | 2,584 | --- | --- | --- | --- | --- | --- | --- | 44,180 |
| Garvin | 134 | 588 | 26,434 | 1,550 | --- | 3,725 | --- | --- | --- | --- | 32,297 |
| Gary | 206 | --- | 3,800 | 1,000 | --- | --- | --- | --- | --- | --- | 4,800 |
| Gaylord | 2,289 | 8,234 | 51,968 | 610,756 | --- | 8,264 | 100 | --- | --- | --- | 679,322 |
| Gem Lake | 413 | --- | --- | 25,967 | --- | --- | --- | --- | --- | --- | 25,967 |
| Geneva | 550 | --- | 85,781 | 17,000 | --- | --- | --- | --- | --- | --- | 102,781 |
| Genola | 71 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Georgetown | 84 | --- | --- | --- | --- | --- | --- | --- | 5,996 | --- | 5,996 |
| Ghent | 361 | --- | 74,081 | 17,875 | --- | 66,163 | --- | --- | --- | --- | 158,119 |
| Gibbon | 764 | --- | 31,844 | 6,809 | --- | 525 | 1,499 | --- | --- | --- | 40,677 |
| Gilbert | 1,817 | 26,771 | 52,284 | 789,595 | 68,769 | 16,472 | --- | --- | --- | --- | 953,891 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Gilman | 239 | 2,642 | --- | --- | --- | --- | --- | --- | --- | --- | 2,642 |
| Glencoe | 5,552 | 23,118 | 47,935 | 1,978,114 | --- | 74,940 | 1,606 | --- | --- | --- | 2,125,713 |
| Glenville | 626 | --- | 99,500 | --- | --- | --- | --- | --- | --- | --- | 99,500 |
| Glenwood | 2,560 | 5,784 | 121,930 | 229,975 | --- | 22,747 | --- | 44,252 | --- | --- | 424,688 |
| Glyndon | 1,416 | 150,675 | --- | 38,962 | --- | --- | --- | --- | --- | --- | 189,637 |
| Golden Valley | 20,790 | 339,210 | 476,680 | 5,237,986 | --- | 743,267 | 26,072 | --- | --- | --- | 6,823,215 |
| Gonvick | 289 | --- | 11,185 | 3,175 | --- | --- | --- | --- | --- | --- | 14,360 |
| Good Thunder | 555 | 400 | 26,969 | 95,414 | --- | 30,348 | --- | --- | --- | --- | 153,131 |
| Goodhue | 1,183 | --- | 980 | 401,248 | --- | 285,632 | 3,294 | --- | --- | --- | 691,154 |
| Goodridge | 136 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Goodview | 4,064 | 13,390 | 81,430 | 1,040,628 | --- | --- | --- | --- | --- | --- | 1,135,448 |
| Graceville | 582 | --- | 27,035 | 122,074 | --- | --- | --- | --- | --- | --- | 149,109 |
| Granada | 289 | --- | 3,989 | --- | --- | --- | --- | --- | --- | --- | 3,989 |
| Grand Marais | 1,367 | 13,354 | 4,248 | 6,483 | --- | 18,100 | --- | --- | --- | --- | 42,185 |
| Grand Meadow | 1,161 | --- | 70,196 | 46,609 | --- | 825 | --- | --- | --- | --- | 117,630 |
| Grand Rapids | 11,114 | 98,275 | 103,203 | 3,030,414 | --- | 95,706 | --- | 304,246 | --- | --- | 3,631,844 |
| Granite Falls | 2,824 | 40,900 | 177,971 | 1,267,021 | --- | 70,448 | --- | 45,905 | --- | 386 | 1,602,631 |
| Grant | 4,185 | --- | 18,484 | --- | --- | --- | --- | --- | --- | --- | 18,484 |
| Grasston | 159 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Green Isle | 553 | --- | 214,171 | 51,010 | --- | 1,300 | 232 | --- | --- | --- | 266,713 |
| Greenbush | 721 | --- | 35,212 | 14,550 | --- | 23,979 | --- | --- | --- | --- | 73,741 |
| Greenfield | 2,822 | 19,964 | --- | 26,636 | --- | 61,977 | --- | --- | --- | --- | 108,577 |
| Greenwald | 225 | 3,717 | --- | --- | --- | --- | --- | --- | --- | --- | 3,717 |
| Greenwood | 689 | --- | --- | 96,088 | --- | --- | --- | --- | --- | --- | 96,088 |
| Grey Eagle | 338 | --- | 9,714 | 8,807 | --- | 8,700 | --- | --- | --- | --- | 27,221 |
| Grove City | 626 | 3,391 | 80,965 | 35,433 | --- | 150 | --- | --- | --- | --- | 119,939 |
| Grygla | 226 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Gully | 59 | --- | --- | --- | --- | --- | --- | --- | --- | 5,000 | 5,000 |
| Hackensack | 315 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hadley | 54 | 1,084 | --- | --- | --- | 6,844 | --- | --- | --- | --- | 7,928 |
| Hallock | 959 | 2,500 | --- | --- | --- | --- | --- | --- | --- | --- | 2,500 |
| Halma | 56 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Halstad | 587 | 3,710 | 159,196 | --- | --- | 18,773 | --- | --- | --- | --- | 181,679 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Ham Lake | 15,666 | 9,962 | 45,261 | 1,385,353 | --- | 33,619 | --- | --- | --- | --- | 1,474,195 |
| Hamburg | 501 | 37,626 | 18,051 | --- | --- | --- | --- | --- | --- | --- | 55,677 |
| Hammond | 122 | --- | --- | --- | --- | 22,328 | --- | --- | --- | --- | 22,328 |
| Hampton | 697 | --- | --- | --- | --- | 600 | --- | --- | --- | --- | 600 |
| Hancock | 772 | 5,408 | 3,719 | 90,280 | --- | 4,968 | --- | --- | --- | --- | 104,375 |
| Hanley Falls | 289 | --- | 6,407 | 6,477 | --- | --- | --- | --- | --- | --- | 12,884 |
| Hanover | 3,150 | 92,600 | 9,793 | 567,218 | --- | 7,352 | --- | --- | --- | --- | 676,963 |
| Hanska | 380 | --- | --- | 1,376 | --- | 20,939 | --- | --- | 896,961 | --- | 919,276 |
| Harding | 122 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hardwick | 193 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Harmony | 1,019 | --- | 49,447 | 462,460 | --- | 16,842 | --- | --- | --- | --- | 528,749 |
| Harris | 1,130 | 7,778 | 1,915 | 79,500 | --- | --- | --- | --- | --- | --- | 89,193 |
| Hartland | 307 | --- | 56,099 | 159,897 | --- | --- | --- | --- | --- | --- | 215,996 |
| Hastings | 22,492 | 27,347 | 1,411,300 | 4,644,140 | --- | 497,864 | --- | --- | --- | --- | 6,580,651 |
| Hatfield | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hawley | 2,137 | 330,490 | 163,475 | 154,384 | --- | 17,424 | 1,223,760 | --- | --- | --- | 1,889,533 |
| Hayfield | 1,340 | 4,358 | --- | 114,495 | --- | 68,183 | 5,473 | --- | --- | --- | 192,509 |
| Hayward | 251 | 14,127 | 3,581 | --- | --- | --- | --- | --- | --- | --- | 17,708 |
| Hazel Run | 61 | --- | --- | --- | 3,788 | --- | --- | --- | --- | --- | 3,788 |
| Hector | 1,104 | --- | 32,117 | 526,587 | --- | --- | --- | --- | --- | 41,518 | 600,222 |
| Heidelberg | 128 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Henderson | 895 | 1,214 | 355,526 | 194,038 | --- | 31,070 | --- | --- | --- | --- | 581,848 |
| Hendricks | 705 | 11,215 | 36,647 | 579,511 | --- | --- | --- | --- | --- | --- | 627,373 |
| Hendrum | 294 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Henning | 805 | --- | 37,541 | --- | --- | --- | 11,000 | --- | --- | --- | 48,541 |
| Henriette | 93 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Herman | 434 | --- | 2,598 | --- | --- | --- | --- | --- | 499,407 | --- | 502,005 |
| Hermantown | 9,726 | --- | --- | 1,505,202 | --- | 624 | --- | --- | --- | --- | 1,505,826 |
| Heron Lake | 690 | 7,038 | 10,180 | 44,479 | --- | 14,350 | 12,515 | --- | --- | --- | 88,562 |
| Hewitt | 254 | --- | --- | 125,030 | --- | --- | --- | --- | --- | --- | 125,030 |
| Hibbing | 16,340 | 118,143 | 482,697 | 1,519,021 | --- | 256,453 | 6,880 | --- | --- | 231,609 | 2,614,803 |
| Hill City | 634 | 1,969 | 46,016 | 58,072 | --- | 3,400 | --- | 1,700 | --- | --- | 111,157 |
| Hillman | 38 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|---------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Hills | 683 | --- | 42,630 | 80,746 | --- | 1,863 | --- | --- | --- | --- | 125,239 |
| Hilltop | 801 | 10,537 | --- | 70,479 | --- | --- | --- | --- | --- | --- | 81,016 |
| Hinckley | 1,794 | 32,898 | 212,504 | 6,300 | --- | 123,978 | --- | --- | --- | --- | 375,680 |
| Hitterdal | 205 | --- | 19,652 | --- | --- | --- | --- | --- | --- | --- | 19,652 |
| Hoffman | 650 | 807 | 11,549 | 441,669 | --- | 5,727 | 3,500 | --- | --- | --- | 463,252 |
| Hokah | 562 | 5,793 | 20,327 | 27,457 | --- | 14,130 | --- | --- | --- | --- | 67,707 |
| Holdingford | 713 | 21,831 | 26,152 | 41,934 | --- | 29,567 | --- | --- | --- | --- | 119,484 |
| Holland | 176 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hollandale | 292 | --- | 12,682 | 29,487 | --- | --- | --- | --- | --- | --- | 42,169 |
| Holloway | 88 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Holt | 88 | 966 | --- | --- | --- | --- | --- | --- | --- | --- | 966 |
| Hopkins | 18,971 | 38,387 | --- | 1,644,690 | --- | 461,637 | --- | --- | --- | --- | 2,144,714 |
| Houston | 970 | 3,818 | 87,094 | 12,566 | 57,232 | 33,001 | --- | --- | --- | --- | 193,711 |
| Howard Lake | 2,046 | 5,590 | 63,575 | 450,832 | --- | 14,564 | --- | --- | --- | --- | 534,561 |
| Hoyt Lakes | 2,033 | 986,981 | 275,193 | 6,376 | --- | 52,646 | --- | --- | --- | --- | 1,321,196 |
| Hugo | 14,201 | 58,516 | 27,072 | 1,818,919 | --- | 11,745 | 95,690 | --- | --- | --- | 2,011,942 |
| Humboldt | 42 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hutchinson | 14,124 | 120,272 | 82,376 | 5,068,030 | --- | 2,091,111 | --- | 226,304 | --- | 13,800 | 7,601,893 |
| Ihlen | 56 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Independence | 3,668 | 16,099 | 3,608 | 275,699 | --- | --- | --- | --- | --- | --- | 295,406 |
| International Falls | 6,333 | 255,215 | 366,123 | 1,187,934 | --- | 24,995 | 804,965 | --- | --- | --- | 2,639,232 |
| Inver Grove Heights | 34,831 | --- | 127,117 | 3,839,083 | --- | 612,844 | 918,702 | --- | --- | --- | 5,497,746 |
| Iona | 140 | --- | 33,950 | 8,709 | --- | 10,094 | --- | --- | --- | --- | 52,753 |
| Iron Junction | 87 | 52,760 | --- | --- | --- | --- | --- | --- | --- | --- | 52,760 |
| Ironton | 575 | --- | --- | 7,164 | --- | --- | --- | --- | --- | --- | 7,164 |
| Isanti | 5,409 | 11,366 | 49,091 | 475,189 | --- | 2,353,534 | 14,000 | --- | --- | --- | 2,903,180 |
| Isle | 773 | 62,595 | 4,957 | 999 | --- | --- | --- | --- | --- | --- | 68,551 |
| Ivanhoe | 553 | --- | 21,277 | 152,036 | --- | 13,419 | --- | --- | --- | --- | 186,732 |
| Jackson | 3,369 | 4,638 | 57,367 | 160,350 | --- | 15,000 | --- | --- | --- | 55,359 | 292,714 |
| Janesville | 2,280 | 20,059 | 105,829 | 629,866 | --- | 19,675 | --- | --- | --- | --- | 775,429 |
| Jasper | 614 | --- | 22,440 | 6,730 | 10,574 | 2,043 | --- | --- | --- | --- | 41,787 |
| Jeffers | 361 | --- | 33,800 | 14,359 | --- | --- | --- | --- | --- | --- | 48,159 |
| Jenkins | 444 | --- | --- | 13,882 | --- | 746 | --- | --- | --- | --- | 14,628 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Johnson | 29 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Jordan | 6,148 | 26,374 | 69,229 | 267,247 | --- | 229,868 | --- | --- | --- | 15,850 | 608,568 |
| Kandiyohi | 484 | 1,999 | 23,412 | 127,082 | --- | 842 | --- | --- | --- | --- | 153,335 |
| Karlstad | 760 | --- | --- | --- | --- | 36,665 | --- | --- | --- | --- | 36,665 |
| Kasota | 671 | --- | --- | 2,445 | --- | --- | --- | --- | --- | --- | 2,445 |
| Kasson | 6,124 | 16,286 | 1,050,973 | 138,478 | --- | 508,911 | 1,687,141 | --- | --- | --- | 3,401,789 |
| Keewatin | 1,077 | --- | 30,578 | 23,650 | --- | 3,882 | --- | --- | --- | --- | 58,110 |
| Kelliher | 266 | --- | 60,134 | --- | --- | --- | 7,400 | --- | --- | --- | 67,534 |
| Kellogg | 441 | --- | 2,419 | --- | --- | 85,736 | --- | --- | --- | --- | 88,155 |
| Kennedy | 175 | --- | --- | 630 | --- | 6,413 | --- | --- | --- | --- | 7,043 |
| Kenneth | 61 | 598 | --- | --- | --- | --- | --- | --- | --- | --- | 598 |
| Kensington | 298 | --- | --- | --- | --- | 16,679 | --- | --- | --- | --- | 16,679 |
| Kent | 80 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Kenyon | 1,828 | 29,756 | 9,875 | --- | --- | 3,094 | --- | --- | --- | --- | 42,725 |
| Kerkhoven | 736 | 11,732 | 44,284 | --- | --- | 16,325 | --- | --- | --- | --- | 72,341 |
| Kerrick | 66 | --- | 3,744 | --- | --- | --- | --- | --- | --- | --- | 3,744 |
| Kettle River | 177 | --- | 3,982 | --- | --- | --- | --- | --- | --- | --- | 3,982 |
| Kiester | 487 | --- | 13,104 | --- | --- | --- | --- | --- | --- | --- | 13,104 |
| Kilkenny | 131 | --- | 449 | --- | --- | 986 | --- | --- | --- | --- | 1,435 |
| Kimball | 776 | --- | 72,052 | 19,564 | --- | --- | --- | --- | --- | --- | 91,616 |
| Kinbrae | 10 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Kingston | 159 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Kinney | 169 | --- | --- | --- | --- | 1,000 | --- | --- | --- | --- | 1,000 |
| La Crescent | 5,074 | 497,128 | 129,526 | 673,625 | --- | --- | --- | --- | --- | --- | 1,300,279 |
| La Prairie | 671 | --- | --- | 234,196 | --- | 63,221 | --- | --- | --- | --- | 297,417 |
| La Salle | 84 | --- | 5,000 | --- | --- | --- | --- | --- | --- | --- | 5,000 |
| Lafayette | 486 | --- | 4,200 | 157,686 | --- | --- | --- | --- | --- | --- | 161,886 |
| Lake Benton | 674 | 11,316 | --- | 3,933 | --- | --- | 3,124 | --- | --- | --- | 18,373 |
| Lake Bronson | 225 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lake City | 5,031 | 6,200 | 113,050 | 249,532 | --- | 228,834 | --- | --- | --- | --- | 597,616 |
| Lake Crystal | 2,546 | 11,918 | 35,748 | 40,031 | --- | 96,470 | 315,205 | --- | --- | --- | 499,372 |
| Lake Elmo | 8,594 | --- | 247,650 | 2,418,870 | --- | 214,917 | --- | --- | --- | --- | 2,881,437 |
| Lake Henry | 103 | --- | 17,370 | --- | --- | --- | --- | --- | --- | --- | 17,370 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|------------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Lake Lillian | 235 | 3,623 | --- | 10,720 | --- | 3,722 | --- | --- | --- | --- | 18,065 |
| Lake Park | 800 | --- | 52,768 | 1,042,899 | 215 | 675 | 10,000 | --- | --- | --- | 1,106,557 |
| Lake Saint Croix Beach | 1,055 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lake Shore | 1,033 | 15,376 | 43,820 | 188,347 | --- | --- | --- | --- | --- | --- | 247,543 |
| Lake Wilson | 245 | --- | --- | 2,950 | --- | 4,692 | --- | --- | --- | --- | 7,642 |
| Lakefield | 1,712 | --- | 5,797 | 1,086,188 | --- | --- | --- | --- | --- | --- | 1,091,985 |
| Lakeland | 1,806 | --- | --- | --- | --- | --- | --- | --- | 20,700 | --- | 20,700 |
| Lakeland Shores | 303 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lakeville | 59,361 | 322,873 | 1,481,399 | 16,061,224 | --- | 2,755,690 | 36,181 | --- | 763,508 | --- | 21,420,875 |
| Lamberton | 810 | 22,885 | 35,212 | 146,367 | --- | 2,433 | --- | --- | --- | --- | 206,897 |
| Lancaster | 342 | --- | --- | --- | --- | 7,821 | --- | --- | --- | --- | 7,821 |
| Landfall | 748 | --- | --- | 97,419 | --- | 401 | --- | --- | --- | --- | 97,820 |
| Lanesboro | 755 | --- | 7,270 | 226,069 | --- | 102,613 | --- | --- | --- | --- | 335,952 |
| Laporte | 113 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lastrup | 102 | --- | --- | --- | --- | 51,732 | --- | --- | --- | --- | 51,732 |
| Lauderdale | 2,461 | 2,438 | --- | --- | --- | --- | 389,616 | --- | --- | --- | 392,054 |
| Le Center | 2,506 | 1,572 | 16,530 | 57,036 | --- | 474 | --- | --- | --- | --- | 75,612 |
| Le Sueur | 4,073 | --- | 44,283 | 4,700 | --- | 1,777,009 | 8,732 | 143,498 | --- | 7,777 | 1,985,999 |
| Lengby | 82 | 437 | --- | --- | --- | --- | --- | --- | --- | --- | 437 |
| Leonard | 41 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Leonidas | 50 | 120 | 291 | --- | --- | --- | --- | --- | --- | --- | 411 |
| LeRoy | 938 | --- | 820 | --- | --- | 29,280 | --- | --- | --- | --- | 30,100 |
| Lester Prairie | 1,692 | 108 | 53,678 | 746,637 | --- | 3,937 | --- | --- | --- | --- | 804,360 |
| Lewiston | 1,593 | --- | 156,006 | 111,873 | --- | --- | 91,448 | --- | 49,602 | --- | 408,929 |
| Lewisville | 240 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lexington | 2,068 | 57,771 | 12,750 | 70,512 | --- | 17,895 | --- | --- | --- | --- | 158,928 |
| Lilydale | 948 | --- | --- | 92,646 | --- | --- | --- | --- | --- | --- | 92,646 |
| Lindstrom | 4,458 | 2,444 | 48,357 | 162,813 | --- | 216,944 | 61,952 | --- | --- | --- | 492,510 |
| Lino Lakes | 21,129 | 131,129 | 263,136 | 2,065,569 | --- | 225 | --- | --- | --- | --- | 2,460,059 |
| Lismore | 230 | --- | 43,092 | 4,600 | --- | --- | --- | --- | --- | --- | 47,692 |
| Litchfield | 6,741 | 16,756 | 1,946 | 485,303 | --- | 221,666 | 87,175 | 18,917 | --- | --- | 831,763 |
| Little Canada | 9,912 | 51,584 | --- | 4,525,174 | --- | 140,135 | 56,543 | --- | --- | --- | 4,773,436 |
| Little Falls | 8,807 | 95,012 | 140,122 | 2,148,023 | --- | 126,800 | 7,500 | --- | --- | --- | 2,517,457 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| Littlefork | 624 | --- | 78,000 | --- | --- | --- | --- | --- | --- | --- | 78,000 |
| Long Beach | 348 | --- | --- | 10,635 | --- | --- | --- | --- | --- | --- | 10,635 |
| Long Lake | 1,851 | 140 | 48,714 | 45,282 | --- | 77,768 | 58,144 | --- | --- | --- | 230,048 |
| Long Prairie | 3,421 | --- | 124,277 | 6,447 | --- | --- | --- | 1,204,774 | 2,218 | --- | 1,337,716 |
| Longville | 157 | 139 | 392 | 8,508 | --- | 6,877 | --- | 323,663 | --- | --- | 339,579 |
| Lonsdale | 3,821 | 85,769 | 45,400 | 1,963,065 | --- | 243,269 | --- | --- | --- | --- | 2,337,503 |
| Loretto | 645 | 727 | --- | 54,689 | --- | 24,331 | --- | --- | --- | --- | 79,747 |
| Louisburg | 43 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Lowry | 297 | 4,120 | 2,338 | --- | --- | --- | --- | --- | --- | --- | 6,458 |
| Lucan | 185 | --- | 5,010 | 23,826 | --- | --- | --- | --- | --- | --- | 28,836 |
| Luverne | 4,704 | --- | 291,915 | 272,636 | --- | 302,707 | 139,702 | --- | --- | --- | 1,006,960 |
| Lyle | 551 | 101 | 90,649 | 51,544 | --- | 1,914 | --- | --- | --- | --- | 144,208 |
| Lynd | 442 | --- | 25,225 | 56,250 | --- | --- | --- | --- | --- | --- | 81,475 |
| Mabel | 768 | 34,361 | 2,832 | 31,642 | --- | 6,544 | --- | --- | --- | --- | 75,379 |
| Madelia | 2,320 | --- | 149,996 | --- | --- | 43,894 | 460 | --- | --- | --- | 194,350 |
| Madison | 1,500 | 13,103 | 24,682 | 125,291 | --- | 631,474 | --- | --- | 134,642 | 2,352 | 931,544 |
| Madison Lake | 1,137 | 14,874 | 11,451 | 3,296,976 | --- | --- | 3,758 | --- | --- | --- | 3,327,059 |
| Magnolia | 213 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Mahnomen | 1,208 | 118,813 | 1,105 | 39,913 | --- | 9,064 | --- | --- | --- | --- | 168,895 |
| Mahtomedi | 8,043 | --- | 496,994 | 4,706,316 | --- | 31,800 | --- | --- | --- | --- | 5,235,110 |
| Manchester | 54 | --- | 4,736 | --- | --- | --- | --- | --- | --- | --- | 4,736 |
| Manhattan Beach | 59 | 775 | --- | --- | --- | --- | --- | --- | --- | 447 | 1,222 |
| Mankato | 41,202 | --- | 336,209 | 19,272,895 | --- | 400,467 | 47,889 | --- | --- | --- | 20,057,460 |
| Mantorville | 1,217 | 113 | 23,479 | 417,509 | --- | 4,074 | --- | --- | --- | --- | 445,175 |
| Maple Grove | 64,448 | 274,240 | 1,339,916 | 8,243,985 | --- | 8,013,011 | 392,674 | --- | 1,381,110 | 8,970,402 | 28,615,338 |
| Maple Lake | 2,109 | 12,261 | 34,996 | 1,344,109 | --- | 373 | --- | --- | --- | --- | 1,391,739 |
| Maple Plain | 1,777 | 8,588 | 19,972 | 1,762,592 | --- | 2,842 | --- | --- | --- | --- | 1,793,994 |
| Mapleton | 1,760 | 14,419 | 111,389 | 20,307 | --- | 72,581 | --- | --- | --- | --- | 218,696 |
| Mapleview | 178 | 9,315 | 2,026 | 89,491 | --- | --- | --- | --- | --- | --- | 100,832 |
| Maplewood | 39,054 | --- | 10,039,63 | 8,113,893 | --- | 280,254 | --- | --- | --- | 12,376 | 18,446,159 |
| Marble | 703 | 376 | 1,688 | 5,504 | --- | 19,085 | --- | --- | --- | --- | 26,653 |
| Marietta | 151 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Marine on Saint Croix | 696 | 10,023 | 37,764 | 74,679 | --- | 2,989 | --- | --- | --- | --- | 125,455 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Marshall | 13,719 | 145,758 | 541,572 | 3,850,467 | --- | 1,050,712 | --- | 134,460 | --- | --- | 5,722,969 |
| Mayer | 1,829 | 12,241 | 15,397 | 332,610 | --- | 16,673 | 931 | --- | --- | --- | 377,852 |
| Maynard | 358 | 2,768 | 1,500 | --- | --- | 1,394 | --- | --- | --- | --- | 5,662 |
| Mazeppa | 846 | 4,522 | 100,022 | 7,556 | --- | --- | --- | --- | --- | --- | 112,100 |
| McGrath | 78 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| McGregor | 389 | 8,708 | 21,883 | 37,907 | --- | 11,675 | --- | 11,741 | --- | --- | 91,914 |
| McIntosh | 630 | --- | 17,541 | --- | --- | --- | --- | --- | --- | --- | 17,541 |
| McKinley | 126 | --- | --- | --- | --- | --- | --- | --- | --- | 770,620 | 770,620 |
| Meadowlands | 137 | 100 | --- | --- | --- | --- | --- | --- | --- | --- | 100 |
| Medford | 1,242 | 947 | 27,233 | 49,196 | --- | 10,425 | --- | --- | --- | --- | 87,801 |
| Medicine Lake | 387 | --- | 22,964 | --- | --- | --- | --- | --- | --- | --- | 22,964 |
| Medina | 5,831 | 42,192 | 383,292 | 868,882 | --- | 213,503 | 119,401 | --- | 122,220 | --- | 1,749,490 |
| Meire Grove | 176 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Melrose | 3,659 | 5,718 | 63,483 | 186,502 | --- | 4,892 | 38,068 | --- | --- | --- | 298,663 |
| Menahga | 1,342 | 9,594 | 62,901 | 717,390 | --- | 11,371 | --- | --- | --- | --- | 801,256 |
| Mendota | 202 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Mendota Heights | 11,124 | 15,198 | 623,436 | 3,376,084 | --- | 66,053 | --- | --- | --- | --- | 4,080,771 |
| Mentor | 153 | 7,312 | --- | 56,390 | --- | --- | --- | --- | --- | --- | 63,702 |
| Middle River | 306 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Miesville | 130 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Milaca | 2,911 | --- | 454,082 | 160,475 | --- | 32,033 | --- | --- | --- | --- | 646,590 |
| Milan | 357 | --- | 2,500 | 60,190 | --- | --- | 250 | --- | --- | --- | 62,940 |
| Millerville | 107 | --- | 1,937 | 8,484 | --- | --- | --- | --- | --- | --- | 10,421 |
| Millville | 179 | --- | --- | --- | --- | 4,000 | --- | --- | --- | --- | 4,000 |
| Milroy | 247 | --- | --- | 6,760 | --- | 52,519 | 1,657 | --- | --- | --- | 60,936 |
| Miltona | 432 | 2,281 | --- | --- | --- | 8,126 | --- | --- | 1,236,225 | --- | 1,246,632 |
| Minneapolis | 411,273 | 696,000 | --- | 102,422,000 | --- | 14,729,231 | --- | --- | --- | --- | 117,847,231 |
| Minneiska | 109 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Minneota | 1,378 | 6,275 | 20,607 | 170,014 | --- | 112,361 | --- | --- | --- | 35,000 | 344,257 |
| Minnesota City | 195 | --- | --- | --- | --- | --- | --- | --- | --- | 3,946 | 3,946 |
| Minnesota Lake | 674 | 1,670 | 18,562 | 24,297 | --- | 15,225 | --- | --- | --- | --- | 59,754 |
| Minnetonka | 51,144 | 1,623,900 | 2,118,841 | 11,336,832 | --- | 288,769 | 518,434 | --- | --- | --- | 15,886,776 |
| Minnetonka Beach | 539 | 3,315 | --- | 16,030 | --- | --- | --- | --- | --- | --- | 19,345 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|---------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Minnetrista | 6,763 | 289,501 | 104,491 | 1,356,905 | --- | 49,169 | --- | --- | --- | --- | 1,800,066 |
| Mizpah | 55 | --- | --- | --- | --- | 5,228 | --- | --- | --- | --- | 5,228 |
| Montevideo | 5,327 | 467,883 | 2,501,325 | 1,423,546 | --- | 220,383 | 37,824 | 97,582 | --- | --- | 4,748,543 |
| Montgomery | 2,970 | 7,272 | 56,705 | 1,366 | --- | 14,235 | 23,005 | --- | --- | --- | 102,583 |
| Monticello | 13,125 | --- | --- | 934,326 | --- | 1,286,557 | --- | --- | --- | --- | 2,220,883 |
| Montrose | 3,073 | 45,520 | 376,924 | 123,354 | --- | 53,286 | --- | --- | --- | --- | 599,084 |
| Moorhead | 41,181 | 195,510 | 255,014 | 21,778,170 | --- | 527,326 | 159,054 | --- | 471,839 | 294,309 | 23,681,222 |
| Moose Lake | 2,796 | 1,092,963 | --- | 10,424 | --- | 166 | --- | --- | --- | --- | 1,103,553 |
| Mora | 3,523 | 16,386 | 30,384 | 96,077 | --- | 50,858 | 15,482 | 98,533 | --- | 7,720 | 315,440 |
| Morgan | 885 | 3,049 | 200,196 | --- | --- | 52,361 | --- | --- | --- | --- | 255,606 |
| Morris | 5,436 | 493 | 105,041 | 831,243 | --- | 117,271 | 123,700 | 461,953 | 1,102,452 | --- | 2,742,153 |
| Morristown | 999 | --- | 124,814 | 12,224 | --- | 9,420 | --- | --- | --- | 25,067 | 171,525 |
| Morton | 388 | 18,443 | --- | 1,234 | --- | 14,366 | 238,000 | --- | --- | 296 | 272,339 |
| Motley | 663 | 1,711 | 37,357 | 39,045 | --- | 14,578 | --- | --- | --- | --- | 92,691 |
| Mound | 9,318 | --- | 4,321 | 1,208,994 | --- | 44,179 | 4,286 | --- | --- | --- | 1,261,780 |
| Mounds View | 12,444 | 299,372 | 81,766 | 2,738,419 | --- | 224,025 | --- | --- | --- | --- | 3,343,582 |
| Mountain Iron | 2,903 | 442,652 | 29,645 | 1,118,562 | --- | 10,750 | --- | --- | --- | --- | 1,601,609 |
| Mountain Lake | 2,149 | 6,363 | 48,093 | --- | --- | 15,150 | 1,788,375 | --- | 475,716 | --- | 2,333,697 |
| Murdock | 263 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Myrtle | 43 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nashua | 62 | --- | --- | 157 | 345 | --- | --- | --- | --- | --- | 502 |
| Nashwauk | 990 | 28,848 | 28,948 | 810,641 | --- | --- | 1,630 | --- | --- | --- | 870,067 |
| Nassau | 64 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nelson | 186 | --- | --- | 30,507 | --- | --- | --- | --- | --- | --- | 30,507 |
| Nerstrand | 310 | --- | 5,371 | --- | --- | --- | --- | --- | --- | --- | 5,371 |
| Nevis | 404 | 107 | 140,603 | 400 | --- | --- | --- | --- | --- | --- | 141,110 |
| New Auburn | 446 | --- | 252,131 | --- | --- | --- | --- | --- | --- | --- | 252,131 |
| New Brighton | 22,084 | --- | 14,437 | 1,199,657 | --- | --- | 2,112,606 | --- | --- | 3,850,164 | 7,176,864 |
| New Germany | 407 | --- | --- | 2,808 | --- | --- | --- | --- | 734,231 | --- | 737,039 |
| New Hope | 20,812 | 18,748 | 245,610 | 1,932,440 | --- | 222,810 | 580,910 | --- | --- | --- | 3,000,518 |
| New London | 1,312 | --- | --- | 759,311 | --- | --- | --- | --- | --- | --- | 759,311 |
| New Munich | 323 | --- | 4,319 | --- | --- | --- | --- | --- | --- | --- | 4,319 |
| New Prague | 7,439 | 81,163 | 41,198 | 1,198,399 | --- | 97,664 | --- | --- | --- | --- | 1,418,424 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| New Richland | 1,214 | --- | 48,233 | 1,209,350 | --- | 1,167 | --- | --- | --- | --- | 1,258,750 |
| New Trier | 121 | --- | --- | 21,598 | --- | --- | --- | --- | --- | --- | 21,598 |
| New Ulm | 13,519 | --- | 132,090 | 3,473,502 | --- | 450,881 | --- | 2,956,547 | --- | --- | 7,013,020 |
| New York Mills | 1,227 | 1,478 | 91,774 | 38,749 | --- | 32,900 | --- | --- | --- | 21,793 | 186,694 |
| Newfolden | 378 | --- | --- | --- | --- | 56,517 | --- | --- | --- | --- | 56,517 |
| Newport | 3,482 | 5,482 | 22,591 | 2,877,025 | --- | 6,945 | --- | --- | --- | 112,261 | 3,024,304 |
| Nicollet | 1,116 | --- | 9,800 | 341,106 | --- | --- | --- | --- | --- | --- | 350,906 |
| Nielsville | 89 | 4,584 | --- | --- | --- | --- | --- | --- | --- | --- | 4,584 |
| Nimrod | 69 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nisswa | 2,015 | 38,987 | 105,114 | 571,015 | --- | --- | --- | --- | --- | 12,637 | 727,753 |
| Norcross | 68 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| North Branch | 10,286 | --- | --- | 19,549 | --- | 1,908 | --- | --- | --- | --- | 21,457 |
| North Mankato | 13,610 | 383,897 | 114,185 | 2,034,139 | --- | 408,879 | 432,170 | --- | --- | 99,030 | 3,472,300 |
| North Oaks | 4,793 | 2,283 | 35,363 | 83,579 | 52,844 | --- | --- | --- | --- | --- | 174,069 |
| North Saint Paul | 12,006 | --- | 20,526 | 2,109,540 | --- | 128,031 | 847 | --- | --- | --- | 2,258,944 |
| Northfield | 20,313 | 109,919 | 2,758,586 | 3,363,651 | --- | 416,770 | 211,786 | --- | --- | 5,687 | 6,866,399 |
| Northome | 186 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Northrop | 214 | --- | --- | 633 | --- | --- | --- | --- | --- | --- | 633 |
| Norwood Young America | 3,731 | --- | 79,226 | 67,689 | --- | 28,470 | 885,924 | --- | --- | --- | 1,061,309 |
| Nowthen | 4,496 | --- | 22,499 | --- | --- | 6,759 | --- | --- | --- | --- | 29,258 |
| Oak Grove | 8,337 | 9,487 | 59,481 | 929,409 | --- | --- | --- | --- | --- | --- | 998,377 |
| Oak Park Heights | 4,648 | --- | --- | 4,149,898 | --- | 46,151 | 341,710 | --- | --- | 2,284 | 4,540,043 |
| Oakdale | 28,655 | --- | 17,832 | 4,192,042 | --- | 78,236 | --- | --- | --- | --- | 4,288,110 |
| Odessa | 125 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Odin | 106 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ogema | 187 | 300 | 27,907 | --- | --- | --- | --- | --- | --- | --- | 28,207 |
| Ogilvie | 356 | --- | --- | --- | --- | --- | 337,076 | --- | --- | --- | 337,076 |
| Okabena | 187 | --- | --- | 3,280 | --- | --- | --- | --- | --- | --- | 3,280 |
| Oklee | 439 | --- | --- | 20,286 | --- | --- | --- | --- | --- | --- | 20,286 |
| Olivia | 2,445 | --- | 49,103 | 597,791 | --- | 2,150 | 259,532 | --- | --- | --- | 908,576 |
| Onamia | 876 | 12,144 | 241,664 | 13,035 | --- | 3,863 | --- | --- | --- | --- | 270,706 |
| Ormsby | 129 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Orono | 7,785 | 28,928 | 2,965,272 | 932,487 | --- | 46,773 | --- | --- | --- | --- | 3,973,460 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| Oronoco | 1,406 | --- | 38,421 | 458,689 | --- | 14,275 | --- | --- | --- | --- | 511,385 |
| Orr | 301 | 5,780 | 100,282 | --- | --- | --- | --- | --- | --- | --- | 106,062 |
| Ortonville | 1,871 | 98,020 | 39,464 | --- | --- | 2,934 | --- | 422,276 | --- | --- | 562,694 |
| Osakis | 1,753 | 78,280 | 211,484 | 295,439 | --- | 25,100 | --- | --- | --- | --- | 610,303 |
| Oslo | 310 | --- | 1,135,470 | --- | --- | --- | --- | --- | --- | --- | 1,135,470 |
| Osseo | 2,529 | 50,701 | 931,478 | 1,242,647 | --- | 353,968 | 849,957 | --- | --- | --- | 3,428,751 |
| Ostrander | 253 | 9,678 | --- | --- | --- | --- | --- | --- | --- | --- | 9,678 |
| Otsego | 14,968 | 50,841 | 1,104 | 1,439,940 | --- | 182,822 | --- | --- | 14,140 | --- | 1,688,847 |
| Ottertail | 603 | --- | 7,075 | 65,421 | --- | --- | --- | --- | --- | --- | 72,496 |
| Owatonna | 25,660 | 409,331 | 854,112 | 1,481,644 | --- | 927,296 | --- | 329,140 | 614,426 | --- | 4,615,949 |
| Palisade | 166 | --- | 42,047 | --- | --- | --- | --- | --- | --- | --- | 42,047 |
| Park Rapids | 3,901 | 622 | 164,361 | 207,700 | --- | 327,103 | --- | 2,285,049 | --- | --- | 2,984,835 |
| Parkers Prairie | 1,016 | --- | 99,729 | --- | --- | 5,826 | 527 | --- | --- | --- | 106,082 |
| Paynesville | 2,443 | 30,329 | 27,358 | 1,130,925 | --- | 51,936 | --- | 26,648 | --- | --- | 1,267,196 |
| Pease | 241 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pelican Rapids | 2,498 | 27,719 | 19,786 | 615,840 | --- | 69,433 | --- | 1,500 | --- | --- | 734,278 |
| Pemberton | 246 | --- | 5,680 | 5,607 | --- | 6,028 | --- | --- | --- | --- | 17,315 |
| Pennock | 515 | --- | --- | 20,941 | --- | --- | --- | --- | --- | --- | 20,941 |
| Pequot Lakes | 2,265 | 4,433 | 274,361 | 553,018 | --- | 104,195 | --- | --- | --- | --- | 936,007 |
| Perham | 3,204 | 17,407 | 251,142 | 694,731 | --- | 79,786 | --- | 314,714 | --- | --- | 1,357,780 |
| Perley | 87 | 3,263 | --- | 89,075 | --- | --- | --- | --- | --- | --- | 92,338 |
| Peterson | 190 | --- | --- | --- | --- | 1,256 | --- | --- | --- | --- | 1,256 |
| Pierz | 1,378 | 1,259 | --- | 238,140 | --- | --- | --- | --- | --- | --- | 239,399 |
| Pillager | 467 | --- | --- | 31,165 | --- | --- | --- | --- | --- | --- | 31,165 |
| Pine City | 3,203 | --- | 28,801 | 245,316 | --- | 422,734 | --- | --- | --- | --- | 696,851 |
| Pine Island | 3,355 | 23,340 | 527,988 | 2,198,650 | --- | 53,156 | 21,624 | --- | --- | --- | 2,824,758 |
| Pine River | 942 | --- | 7,377 | 21,383 | --- | --- | --- | 185,587 | --- | --- | 214,347 |
| Pine Springs | 418 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pipestone | 4,239 | 312,218 | 798,990 | 169,769 | --- | 16,274 | --- | 7,200 | --- | 2,305 | 1,306,756 |
| Plainview | 3,331 | 18,758 | 45,887 | 1,141,887 | --- | 81,519 | 44,668 | --- | --- | --- | 1,332,719 |
| Plato | 312 | 2,515 | 21,591 | 26,792 | --- | 16,110 | --- | --- | --- | --- | 67,008 |
| Plummer | 297 | --- | --- | 70,850 | --- | --- | --- | --- | --- | --- | 70,850 |
| Plymouth | 73,633 | --- | 364,141 | 15,137,036 | --- | 8,059,527 | --- | --- | --- | 130,612 | 23,691,316 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| Porter | 182 | --- | 18,272 | --- | --- | 1,790 | --- | --- | --- | --- | 20,062 |
| Preston | 1,316 | --- | 28,483 | 3,973,821 | --- | 48,020 | 2,753 | --- | --- | --- | 4,053,077 |
| Princeton | 4,732 | 44,206 | 99,671 | 159,101 | --- | 140,476 | 247,641 | --- | --- | --- | 691,095 |
| Prinsburg | 492 | 10,000 | 98,411 | 41,804 | --- | --- | --- | --- | --- | --- | 150,215 |
| Prior Lake | 24,911 | 271,417 | 238,222 | 3,997,497 | --- | 216,889 | 767,285 | --- | --- | 846,980 | 6,338,290 |
| Proctor | 3,100 | 1,467 | 43,430 | 23,941 | --- | --- | --- | --- | --- | --- | 68,838 |
| Quamba | 113 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Racine | 433 | 61,023 | --- | --- | --- | --- | --- | --- | --- | --- | 61,023 |
| Ramsey | 24,811 | 456,679 | 86,715 | 2,069,386 | --- | 1,076,172 | --- | --- | --- | --- | 3,688,952 |
| Randall | 638 | --- | 5,745 | 28,390 | --- | --- | --- | --- | --- | --- | 34,135 |
| Randolph** | 465 | --- | 20,196 | 200 | --- | 425 | --- | --- | --- | --- | 20,821 |
| Ranier | 583 | --- | --- | 1,199 | --- | 27,653 | --- | --- | 44,531 | --- | 73,383 |
| Raymond | 763 | --- | --- | 57,895 | --- | --- | --- | --- | --- | --- | 57,895 |
| Red Lake Falls | 1,427 | --- | --- | 24,764 | --- | 12,214 | --- | 230,695 | --- | --- | 267,673 |
| Red Wing | 16,505 | --- | 600,047 | 6,809,271 | --- | 921,110 | 182,137 | 8,420 | --- | --- | 8,520,985 |
| Redwood Falls | 5,207 | 42,022 | 37,286 | 1,189,439 | --- | 74,978 | --- | 54,980 | --- | --- | 1,398,705 |
| Regal | 33 | 5,000 | --- | --- | --- | --- | --- | --- | --- | --- | 5,000 |
| Remer | 375 | 119,267 | --- | --- | --- | --- | --- | 5,000 | --- | --- | 124,267 |
| Renville | 1,237 | --- | 51,927 | 150,667 | --- | 5,828 | --- | --- | --- | --- | 208,422 |
| Revere | 90 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Rice | 1,317 | --- | 3,900 | --- | --- | --- | --- | --- | --- | --- | 3,900 |
| Richfield | 36,157 | --- | 83,176 | 4,878,820 | --- | 1,045,332 | 279,327 | --- | --- | --- | 6,286,655 |
| Richmond | 1,433 | --- | 29,983 | 153,258 | --- | 20,923 | --- | --- | --- | --- | 204,164 |
| Richville | 91 | --- | --- | 4,271 | --- | --- | --- | --- | --- | --- | 4,271 |
| Riverton | 109 | 12,089 | 537 | 10,000 | --- | --- | --- | --- | --- | --- | 22,626 |
| Robbinsdale | 14,512 | --- | 66,010 | 1,186,208 | --- | 975,092 | --- | --- | --- | --- | 2,227,310 |
| Rochester | 111,007 | 507,648 | 6,117,323 | 20,527,691 | --- | 6,055,238 | 15,847,138 | 2,312,233 | 4,626,102 | 2,832,440 | 58,825,813 |
| Rock Creek | 1,600 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Rockford | 4,367 | 310,616 | --- | 167,123 | --- | 47,796 | 2,023,182 | --- | --- | --- | 2,548,717 |
| Rockville | 2,509 | 2,987 | 47,031 | 128,737 | --- | 11,546 | --- | --- | --- | --- | 190,301 |
| Rogers | 12,230 | 36,415 | 3,439,237 | 3,494,256 | --- | 1,844,984 | 296,933 | --- | --- | --- | 9,111,825 |
| Rollingstone | 659 | --- | 7,308 | --- | --- | --- | --- | --- | --- | --- | 7,308 |
| Roosevelt | 144 | 1,259 | --- | --- | --- | --- | --- | --- | --- | --- | 1,259 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-------------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| Roscoe | 99 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Rose Creek | 402 | 8,316 | --- | 21,000 | --- | --- | --- | --- | --- | --- | 29,316 |
| Roseau | 2,663 | --- | 32,756 | 6,051,387 | --- | 61,823 | 16,812 | 123,097 | --- | --- | 6,285,875 |
| Rosemount | 22,490 | 3,426,165 | 296,718 | 3,865,216 | --- | 1,842,055 | 40,278 | --- | --- | --- | 9,470,432 |
| Roseville | 34,719 | 314,833 | 394,443 | 1,571,396 | --- | 10,343,455 | 1,509,137 | --- | --- | --- | 14,133,264 |
| Rothsay | 493 | 67,044 | --- | 2,400 | --- | 4,794 | 5,071 | --- | 383,212 | --- | 462,521 |
| Round Lake | 377 | 1,255 | 1,943 | 8,706 | --- | 1,300 | --- | --- | --- | --- | 13,204 |
| Royalton | 1,236 | 1,055 | 74,619 | 40,600 | --- | 58,870 | 36,015 | --- | --- | --- | 211,159 |
| Rush City | 3,076 | --- | 8,249 | 79,039 | --- | --- | 434,220 | --- | --- | --- | 521,508 |
| Rushford | 1,753 | 7,494 | 324,853 | 1,596,297 | --- | 71,657 | 11,248 | 297,029 | --- | --- | 2,308,578 |
| Rushford Village | 827 | --- | --- | 68,190 | --- | --- | --- | --- | --- | --- | 68,190 |
| Rushmore | 343 | --- | --- | --- | --- | 5,035 | --- | --- | --- | --- | 5,035 |
| Russell | 325 | --- | 222,921 | 1,465 | --- | --- | --- | --- | --- | --- | 224,386 |
| Ruthton | 226 | 1,434 | 8,844 | 70,654 | --- | --- | --- | --- | --- | --- | 80,932 |
| Rutledge | 221 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sabin | 541 | 4,000 | --- | --- | --- | --- | --- | --- | --- | --- | 4,000 |
| Sacred Heart | 524 | --- | 33,866 | 130,609 | --- | 45,665 | --- | --- | 616,621 | --- | 826,761 |
| Saint Anthony | 8,965 | 38,826 | 283,189 | 2,514,626 | --- | 49,464 | --- | --- | 497,781 | --- | 3,383,886 |
| Saint Anthony [Stearns] | 86 | 1,422 | --- | --- | --- | --- | --- | --- | --- | --- | 1,422 |
| Saint Augusta | 3,404 | 2,167 | 67,393 | 78,934 | --- | 100,006 | --- | --- | --- | --- | 248,500 |
| Saint Bonifacius | 2,364 | 191,753 | --- | 198,960 | --- | --- | --- | --- | --- | --- | 390,713 |
| Saint Charles | 3,727 | 48,830 | 11,867 | 184,992 | --- | 53,622 | --- | --- | --- | 24,588 | 323,899 |
| Saint Clair | 865 | 23,515 | 97,839 | --- | --- | 79,884 | --- | --- | --- | --- | 201,238 |
| Saint Cloud | 66,462 | 648,618 | 633,433 | 13,884,416 | --- | 1,397,496 | --- | 3,165,794 | 3,999,239 | --- | 23,728,996 |
| Saint Francis | 7,296 | 8,178 | 132,601 | 369,510 | --- | 92,695 | --- | --- | --- | --- | 602,984 |
| Saint Hilaire | 279 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Saint James | 4,604 | 5,936 | 292,373 | 679,802 | --- | 286,438 | --- | 206,083 | --- | 22,812 | 1,493,444 |
| Saint Joseph | 6,805 | 133,715 | 63,642 | 621,090 | --- | 132,164 | 1,173 | --- | 885,183 | --- | 1,836,967 |
| Saint Leo | 97 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Saint Louis Park | 47,933 | --- | 16,901 | 1,845,182 | --- | 337,505 | 72,400 | --- | --- | --- | 2,271,988 |
| Saint Martin | 307 | --- | 45,775 | --- | --- | 7,874 | --- | --- | 54,655 | --- | 108,304 |
| Saint Mary's Point | 375 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Saint Michael | 16,983 | --- | 12,690 | 651,659 | --- | 130,606 | --- | --- | --- | --- | 794,955 |

*Failed to meet reporting deadline.

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Table 18
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For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Saint Paul | 299,641 | 42,162,392 | 1,956,985 | 25,667,948 | --- | 24,061,165 | 48,174 | --- | --- | --- | 93,896,664 |
| Saint Paul Park | 5,314 | 34,435 | 232,045 | 1,740,590 | --- | 55,593 | --- | --- | --- | --- | 2,062,663 |
| Saint Peter | 11,758 | 4,635 | 50,803 | 15,959 | --- | 79,038 | 673,323 | --- | --- | 4,120,259 | 4,944,017 |
| Saint Rosa | 64 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Saint Stephen | 860 | 1,506 | 1,929 | 4,111 | --- | --- | --- | --- | --- | --- | 7,546 |
| Saint Vincent | 57 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanborn | 325 | --- | 40,415 | 13,775 | --- | --- | --- | --- | --- | --- | 54,190 |
| Sandstone | 2,745 | 10,797 | 39,401 | 94,002 | --- | 35,832 | 15,504 | --- | 1,292 | 93,873 | 290,701 |
| Sargeant | 57 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sartell | 16,949 | 41,549 | 169,809 | 881,104 | --- | 1,751,479 | 52,453 | --- | --- | --- | 2,896,394 |
| Sauk Centre | 4,406 | 1,602 | 322,240 | 344,288 | --- | 73,945 | 80,712 | --- | --- | --- | 822,787 |
| Sauk Rapids | 13,307 | 20,920 | 49,532 | 2,581,987 | --- | 277,070 | 1,574,528 | --- | --- | --- | 4,504,037 |
| Savage | 29,047 | 98,176 | 410,214 | 7,960,488 | --- | 276,742 | 2,083,463 | --- | --- | --- | 10,829,083 |
| Scandia | 4,023 | 26,036 | 190,048 | --- | --- | 9,929 | --- | --- | --- | --- | 226,013 |
| Scanlon | 987 | 776 | --- | 35,717 | --- | --- | --- | --- | --- | --- | 36,493 |
| Seaforth | 77 | --- | --- | --- | --- | 2,512 | --- | --- | --- | --- | 2,512 |
| Sebeka | 707 | --- | 9,353 | --- | --- | 14,645 | --- | --- | --- | --- | 23,998 |
| Sedan | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Shafer | 1,052 | --- | 5,795 | --- | --- | --- | --- | --- | --- | --- | 5,795 |
| Shakopee | 39,523 | --- | 39,193 | 6,145,983 | --- | 1,059,981 | --- | --- | --- | --- | 7,245,157 |
| Shelly | 185 | --- | 17,234 | 2,013 | --- | --- | --- | --- | --- | --- | 19,247 |
| Sherburn | 1,101 | 19,521 | 29,691 | 1,613,778 | --- | 7,362 | --- | --- | --- | --- | 1,670,352 |
| Shevlin | 173 | --- | 361 | 2,311 | --- | 3,519 | --- | --- | --- | --- | 6,191 |
| Shoreview | 25,723 | 71,018 | --- | 896,460 | --- | 478,121 | --- | --- | 154,574 | --- | 1,600,173 |
| Shorewood | 7,425 | 55,827 | 508,187 | 1,525,025 | --- | 302,816 | --- | --- | --- | --- | 2,391,855 |
| Silver Bay | 1,860 | 16,681 | 39,190 | 29,075 | --- | 40,526 | 5,895 | --- | --- | --- | 131,367 |
| Silver Lake | 813 | 2,195 | 22,464 | 70,151 | --- | 90,530 | --- | --- | --- | --- | 185,340 |
| Skyline | 290 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Slayton | 2,140 | --- | 44,437 | 400,018 | --- | 49,680 | --- | 83,266 | --- | --- | 577,401 |
| Sleepy Eye | 3,541 | 1,135 | --- | 178,461 | --- | 98,522 | 829,687 | --- | --- | --- | 1,107,805 |
| Sobieski | 189 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Solway | 89 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| South Haven | 190 | --- | 236,222 | --- | --- | --- | --- | --- | --- | --- | 236,222 |

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-------------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|-----------|---|--------------|----------------------------|
| South Saint Paul | 20,146 | 149,036 | 102,887 | 3,351,236 | --- | 2,806,200 | --- | 1,480,101 | --- | --- | 7,889,460 |
| Spicer | 1,194 | --- | --- | 51,736 | --- | 58,112 | 319,164 | --- | --- | --- | 429,012 |
| Spring Grove | 1,305 | 1,976 | 2,014 | 11,601 | --- | 2,284 | --- | --- | --- | --- | 17,875 |
| Spring Hill | 87 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Spring Lake Park | 6,513 | --- | 45,202 | 1,714,609 | --- | 20,035 | 673,539 | --- | --- | --- | 2,453,385 |
| Spring Park | 1,809 | --- | --- | 155,319 | --- | --- | --- | --- | --- | --- | 155,319 |
| Spring Valley | 2,475 | --- | --- | 474,033 | --- | 107,846 | 75,827 | --- | --- | 11,289 | 668,995 |
| Springfield | 2,096 | 60,254 | 405,797 | 33,369 | --- | 75,677 | --- | 74,771 | --- | --- | 649,868 |
| Squaw Lake | 109 | --- | 10,000 | --- | 8,950 | --- | --- | --- | --- | --- | 18,950 |
| Stacy | 1,501 | --- | --- | 110,638 | --- | 9,000 | --- | --- | --- | --- | 119,638 |
| Staples | 2,952 | 8,340 | 72,268 | 94,615 | --- | 85,227 | 43,439 | 233,528 | --- | 19,035 | 556,452 |
| Starbuck | 1,295 | 1,797 | 432,352 | 130,473 | --- | --- | --- | 12,805 | --- | --- | 577,427 |
| Steen | 180 | 450 | --- | 62,085 | --- | 14,182 | --- | --- | --- | 100 | 76,817 |
| Stephen | 662 | 7,450 | 60,655 | 336,323 | --- | 23,355 | --- | 152,280 | --- | --- | 580,063 |
| Stewart | 557 | --- | 4,739 | 426,880 | --- | 10,676 | --- | --- | --- | --- | 442,295 |
| Stewartville | 6,219 | 68,393 | 24,895 | 448,442 | --- | 159,905 | 158,742 | --- | --- | --- | 860,377 |
| Stillwater | 18,892 | 99,799 | 286,931 | 5,017,810 | 21,180 | 690,934 | --- | --- | --- | --- | 6,116,654 |
| Stockton | 719 | 16,958 | --- | 192,228 | --- | 18,008 | --- | --- | --- | --- | 227,194 |
| Storden | 212 | --- | 42,573 | --- | --- | --- | --- | --- | --- | --- | 42,573 |
| Strandquist | 71 | --- | --- | --- | --- | 1,464 | --- | --- | --- | --- | 1,464 |
| Strathcona | 41 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sturgeon Lake | 418 | 102,117 | --- | 20,632 | --- | 967 | --- | --- | --- | 36,114 | 159,830 |
| Sunburg | 96 | 2,662 | 4,550 | 131 | --- | 645 | 8,501 | --- | --- | --- | 16,489 |
| Sunfish Lake | 516 | --- | --- | 268,326 | --- | --- | --- | --- | --- | --- | 268,326 |
| Swanville | 341 | 7,290 | --- | 21,890 | --- | --- | --- | --- | --- | --- | 29,180 |
| Taconite | 656 | 1,055 | 24,469 | 117,202 | --- | 1,023 | --- | --- | --- | --- | 143,749 |
| Tamarack | 86 | 1,699 | --- | 22,928 | --- | --- | --- | --- | --- | 216 | 24,843 |
| Taopi | 56 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taunton | 133 | --- | --- | 7,199 | --- | --- | --- | --- | --- | --- | 7,199 |
| Taylors Falls | 969 | 224 | 2,636 | 75,889 | --- | 5,856 | 5,621 | --- | --- | --- | 90,226 |
| Tenstrike | 209 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Thief River Falls | 8,722 | 30,300 | 74,372 | 1,761,445 | --- | 388,828 | --- | --- | --- | --- | 2,254,945 |
| Thomson | 157 | 1,144 | --- | --- | --- | 209 | --- | --- | --- | --- | 1,353 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Tintah | 58 | --- | 9,625 | --- | --- | --- | --- | --- | --- | --- | 9,625 |
| Tonka Bay | 1,488 | 36,569 | --- | 3,383 | --- | 745 | --- | --- | 46,337 | --- | 87,034 |
| Tower | 502 | --- | --- | --- | --- | 7,570 | 1,045,220 | 25,839 | --- | --- | 1,078,629 |
| Tracy | 2,135 | 975 | 38,790 | 150,093 | --- | 102,122 | --- | 23,105 | --- | 4,850 | 319,935 |
| Trail | 44 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Trimont | 726 | --- | 211,624 | --- | --- | 654 | --- | --- | --- | --- | 212,278 |
| Trommald | 102 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Trosky | 77 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Truman | 1,088 | 8,380 | 30,096 | --- | --- | 14,885 | --- | --- | 57,294 | --- | 110,655 |
| Turtle River | 80 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Twin Lakes | 148 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Twin Valley | 809 | 712 | 34,366 | --- | --- | --- | --- | --- | --- | --- | 35,078 |
| Two Harbors | 3,711 | 400,368 | --- | 148,353 | --- | 26,553 | --- | --- | --- | --- | 575,274 |
| Tyler | 1,129 | 18,127 | 63,129 | 14,625 | --- | 7,680 | --- | --- | --- | --- | 103,561 |
| Ulen | 558 | --- | 21,646 | 99,769 | --- | 4,041 | --- | --- | --- | 6,930 | 132,386 |
| Underwood | 341 | --- | 3,600 | --- | --- | 3,650 | --- | --- | --- | --- | 7,250 |
| Upsala | 425 | --- | --- | 190,496 | --- | --- | --- | --- | --- | --- | 190,496 |
| Urbank | 50 | 3,229 | --- | --- | --- | 12,000 | --- | --- | --- | --- | 15,229 |
| Utica | 277 | --- | --- | 25,122 | --- | --- | --- | --- | --- | --- | 25,122 |
| Vadnais Heights | 12,583 | 38,672 | 63,814 | 2,002,105 | --- | 79,170 | 850,482 | --- | --- | --- | 3,034,243 |
| Vergas | 347 | --- | --- | 32,196 | --- | 22,500 | --- | --- | --- | --- | 54,696 |
| Vermillion | 429 | 44,017 | --- | --- | --- | --- | --- | --- | --- | --- | 44,017 |
| Verndale | 594 | 7,458 | 287,259 | --- | --- | --- | --- | --- | 26,537 | 10,864 | 332,118 |
| Vernon Center | 323 | --- | --- | 19,950 | --- | --- | --- | --- | --- | --- | 19,950 |
| Vesta | 304 | 2,300 | --- | 8,750 | --- | --- | --- | --- | --- | --- | 11,050 |
| Victoria | 8,462 | 2,027,671 | 41,443 | 2,317,429 | --- | 385,038 | 72,866 | --- | --- | --- | 4,844,447 |
| Viking | 100 | --- | 4,065 | --- | --- | --- | --- | --- | --- | --- | 4,065 |
| Villard | 251 | --- | 29,666 | --- | --- | --- | --- | --- | --- | --- | 29,666 |
| Vining | 73 | 1,801 | 220 | --- | --- | --- | --- | --- | --- | --- | 2,021 |
| Virginia | 8,640 | --- | 44,465 | 1,605,723 | --- | 159,517 | 983,380 | --- | --- | --- | 2,793,085 |
| Wabasha | 2,510 | 10,727 | 85,547 | 1,068,521 | --- | 46,169 | 70,347 | --- | --- | --- | 1,281,311 |
| Wabasso | 687 | 76,641 | 7,920 | 3,730 | --- | 2,383 | --- | --- | --- | --- | 90,674 |
| Waconia | 11,520 | 30,939 | 67,045 | 2,879,849 | --- | 210,070 | --- | --- | --- | --- | 3,187,903 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|-----------------|-----------------|-----------------------|------------------|----------------------------|------------|------------------------------|--|---------|---|--------------|----------------------------|
| Wadena | 4,092 | 96,135 | 21,234 | 568,977 | --- | 9,734,218 | 17,039 | 95,695 | --- | --- | 10,533,298 |
| Wahkon | 200 | --- | --- | 3,747 | --- | --- | --- | --- | --- | --- | 3,747 |
| Waite Park | 7,473 | 45,263 | 193,406 | 4,952,025 | --- | 776 | 75,000 | --- | --- | --- | 5,266,470 |
| Waldorf | 224 | --- | 6,044 | 79,928 | --- | --- | --- | --- | --- | --- | 85,972 |
| Walker | 937 | 13,538 | 26,140 | 14,356 | --- | 5,150 | --- | 22,163 | --- | --- | 81,347 |
| Walnut Grove | 846 | 4,914 | 137,580 | 24,508 | --- | 3,400 | 2,029 | --- | --- | --- | 172,431 |
| Walters | 69 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Waltham | 152 | --- | --- | 16,250 | --- | --- | --- | --- | --- | --- | 16,250 |
| Wanamingo | 1,088 | 328 | --- | 4,695 | --- | 1,256 | 619,993 | --- | --- | --- | 626,272 |
| Wanda | 82 | 10,780 | --- | 32,000 | --- | --- | --- | --- | --- | --- | 42,780 |
| Warba | 180 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Warren | 1,576 | --- | --- | 439,352 | --- | --- | 63,986 | --- | --- | 62,409 | 565,747 |
| Warroad | 1,781 | 1,421 | 84,755 | 530,907 | --- | 1,087,313 | --- | 199,558 | --- | --- | 1,903,954 |
| Waseca | 9,365 | 35,284 | 830,288 | 1,934,726 | --- | 160,452 | --- | 626,416 | --- | --- | 3,587,166 |
| Watertown | 4,226 | 226,331 | 51,368 | 319,513 | --- | 142,840 | --- | --- | --- | --- | 740,052 |
| Waterville | 1,880 | --- | 61,363 | 694,900 | --- | 47,080 | 38,585 | --- | --- | --- | 841,928 |
| Watkins | 952 | 3,193 | 43,997 | 97,941 | --- | 88,730 | --- | --- | --- | --- | 233,861 |
| Watson | 200 | --- | --- | 4,131 | --- | --- | 9,478 | --- | --- | --- | 13,609 |
| Waubun | 403 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Waverly | 1,390 | 22,254 | --- | 47,925 | --- | 59,147 | --- | --- | --- | --- | 129,326 |
| Wayzata | 4,476 | 100,604 | 348,819 | 1,026,268 | --- | 293,917 | --- | --- | --- | --- | 1,769,608 |
| Welcome | 662 | 3,000 | --- | 52,541 | --- | 2,942 | 2,200 | --- | --- | --- | 60,683 |
| Wells | 2,297 | 7,517 | 11,145 | 1,323,737 | --- | 24,473 | --- | --- | --- | 2,128 | 1,369,000 |
| Wendell | 161 | --- | 5,869 | --- | --- | --- | --- | --- | --- | --- | 5,869 |
| West Concord | 787 | --- | 1,000 | 608,111 | --- | --- | --- | --- | --- | --- | 609,111 |
| West Saint Paul | 19,800 | --- | 261,147 | 5,278,019 | --- | 2,821,031 | --- | --- | --- | --- | 8,360,197 |
| West Union | 103 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Westbrook | 731 | --- | 2,507 | 8,934 | --- | 6,892 | --- | --- | --- | --- | 18,333 |
| Westport | 55 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Whalan | 65 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Wheaton | 1,392 | 1,679 | 15,512 | 250 | --- | 26,231 | --- | 33,650 | --- | --- | 77,322 |
| White Bear Lake | 24,159 | 68,164 | 385,745 | 5,838,461 | --- | 275,518 | 2,091,069 | --- | --- | 15,880 | 8,674,837 |
| Wilder | 64 | 54,607 | --- | --- | --- | --- | --- | --- | --- | --- | 54,607 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2014

| Name of City | Popu- lation | General Government | Public Safety | Streets and Highways | Sanitation | Culture and Recreation | Housing and Economic Development | Airport | Capital Outlay for Enterprise Funds | All Other | Total Capital Outlay |
|--------------------|------------------|-----------------------|---------------------|----------------------------|------------------|------------------------------|--|---------------------|---|---------------------|----------------------------|
| Willemie | 528 | 288 | --- | 42,985 | --- | --- | --- | --- | --- | --- | 43,273 |
| Williams | 185 | --- | 10,500 | --- | --- | --- | --- | --- | --- | --- | 10,500 |
| Willmar | 19,731 | 156,135 | 891,433 | 4,521,285 | --- | 569,777 | --- | 26,460 | --- | --- | 6,165,090 |
| Willow River | 402 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Wilmont | 340 | --- | 36,721 | 3,885 | --- | --- | --- | --- | --- | --- | 40,606 |
| Wilton | 256 | --- | --- | 3,250 | --- | --- | --- | --- | --- | --- | 3,250 |
| Windom | 4,636 | 22,185 | 346,327 | 46,324 | --- | 16,627 | 17,519 | 258,370 | --- | --- | 707,352 |
| Winger | 221 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Winnebago | 1,412 | 22,220 | 32,887 | --- | --- | --- | --- | --- | --- | --- | 55,107 |
| Winona | 27,581 | --- | 626,381 | 2,064,767 | --- | 215,654 | --- | --- | --- | --- | 2,906,802 |
| Winsted | 2,308 | --- | 91,400 | 53,483 | --- | 108,455 | --- | 14,597 | --- | --- | 267,935 |
| Winthrop | 1,395 | --- | 162,019 | 145,980 | --- | 8,251 | --- | --- | --- | --- | 316,250 |
| Winton | 170 | 650 | --- | --- | --- | 10,200 | --- | --- | --- | 3,190 | 14,040 |
| Wolf Lake | 60 | --- | 40,703 | --- | --- | 31,431 | --- | --- | --- | --- | 72,134 |
| Wolverton | 143 | 15,996 | --- | --- | --- | --- | --- | --- | --- | --- | 15,996 |
| Wood Lake | 424 | --- | --- | 26,500 | --- | --- | --- | --- | --- | --- | 26,500 |
| Woodbury | 66,119 | 91,418 | 339,247 | 7,672,202 | --- | 11,819,447 | 74,068 | --- | --- | --- | 19,996,382 |
| Woodland | 478 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Woodstock | 120 | --- | 8,929 | --- | --- | --- | --- | --- | --- | --- | 8,929 |
| Worthington | 12,986 | 2,475 | 251,575 | 738,457 | --- | 202,961 | 546,748 | --- | --- | --- | 1,742,216 |
| Wrenshall | 402 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Wright | 124 | --- | 20,150 | --- | --- | --- | --- | --- | --- | --- | 20,150 |
| Wykoff | 442 | 1,437 | 30,080 | 49,721 | --- | 9,112 | --- | --- | --- | --- | 90,350 |
| Wyoming | 7,854 | 27,974 | 74,228 | 1,324,044 | --- | --- | --- | --- | --- | --- | 1,426,246 |
| Zemple | 96 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Zimmerman | 5,297 | 84,730 | --- | 200,439 | --- | 15,792 | 417,685 | --- | --- | --- | 718,646 |
| Zumbro Falls | 198 | --- | 55,405 | --- | --- | --- | --- | --- | --- | --- | 55,405 |
| Zumbrota | 3,345 | --- | 165,549 | 310,917 | --- | 4,887 | --- | --- | --- | 7,024 | 488,377 |
| State Total | 4,498,077 | \$82,064,436 | \$99,605,308 | \$762,388,039 | \$457,471 | \$199,311,465 | \$140,712,850 | \$22,995,526 | \$34,575,107 | \$24,188,595 | \$1,366,298,797 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|--------------|-----------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------|------------|--------------|------------------------------|------------|------------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Ada | 1,673 | --- | --- | --- | --- | 3,120,000 | --- | --- | 3,120,000 | 1,280,000 | 775,000 |
| Adams | 796 | 890,000 | --- | --- | 715,000 | --- | --- | --- | 1,605,000 | --- | 10,363 |
| Adrian | 1,220 | --- | --- | --- | 1,175,000 | 2,690,000 | --- | --- | 3,865,000 | 1,775,000 | 1,017,028 |
| Afton | 2,949 | 3,290,000 | --- | --- | --- | --- | --- | --- | 3,290,000 | --- | --- |
| Aitkin | 2,151 | 2,554,000 | 95,000 | --- | --- | 930,000 | --- | --- | 3,579,000 | 1,970,000 | 1,154,105 |
| Akeley | 439 | --- | --- | --- | 86,000 | 432,000 | --- | --- | 518,000 | --- | --- |
| Albany | 2,633 | --- | 59,068 | --- | 7,065,000 | --- | --- | --- | 7,124,068 | 3,350,000 | 3,973,858 |
| Albert Lea | 17,945 | --- | --- | --- | 16,295,000 | 1,420,000 | --- | --- | 17,715,000 | 1,835,000 | 3,191,705 |
| Alberta | 97 | --- | --- | --- | --- | 334,000 | --- | --- | 334,000 | --- | --- |
| Albertville | 7,262 | --- | --- | --- | 10,975,000 | 5,855,000 | --- | --- | 16,830,000 | 10,680,000 | 2,999,851 |
| Alden | 647 | --- | --- | --- | 198,000 | --- | --- | --- | 198,000 | --- | 176,742 |
| Alexandria | 13,182 | 7,460,000 | --- | --- | 15,645,000 | 3,300,000 | --- | --- | 26,405,000 | 6,735,000 | 3,572,009 |
| Alpha | 121 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 37,200 |
| Altura | 483 | 25,000 | --- | --- | --- | --- | --- | --- | 25,000 | --- | --- |
| Alvarado | 361 | --- | --- | --- | --- | 127,000 | --- | --- | 127,000 | --- | 663,047 |
| Andover | 31,874 | 18,955,000 | --- | --- | --- | 6,310,000 | --- | --- | 25,265,000 | 6,610,000 | 2,926,874 |
| Annamdale | 3,322 | 555,000 | --- | --- | 5,970,000 | --- | --- | --- | 6,525,000 | 3,540,000 | 14,444,722 |
| Anoka | 17,586 | 2,750,000 | 13,450,000 | --- | --- | --- | 2,445,000 | --- | 18,645,000 | 9,515,000 | 2,502,460 |
| Apple Valley | 50,330 | 27,885,000 | --- | --- | 4,935,000 | 10,550,000 | 2,480,000 | --- | 45,850,000 | 15,195,000 | 138,799 |
| Appleton | 1,374 | 6,393,408 | --- | --- | 795,000 | 4,760,000 | --- | --- | 11,948,408 | 3,255,500 | 1,537,415 |
| Arco | 78 | --- | --- | --- | --- | 40,000 | --- | --- | 40,000 | --- | --- |
| Arden Hills | 9,652 | --- | 280,000 | --- | --- | --- | --- | --- | 280,000 | 280,000 | --- |
| Argyle | 646 | --- | --- | --- | 181,000 | 2,188,000 | --- | --- | 2,369,000 | 181,000 | 644,000 |
| Arlington | 2,213 | --- | --- | --- | 1,590,000 | 2,885,000 | 1,595,000 | --- | 6,070,000 | 3,465,000 | 4,362,000 |
| Ashby | 449 | --- | --- | --- | 1,205,000 | 1,694,000 | --- | --- | 2,899,000 | 790,000 | 114,702 |
| Askov | 358 | --- | --- | --- | --- | 259,000 | --- | --- | 259,000 | --- | 234,958 |
| Atwater | 1,135 | --- | --- | --- | 520,000 | --- | --- | --- | 520,000 | 520,000 | 1,315,086 |
| Audubon | 532 | 1,478,000 | --- | --- | 245,000 | 830,000 | --- | --- | 2,553,000 | 2,520,000 | 308,510 |
| Aurora | 1,697 | --- | --- | --- | --- | 115,000 | --- | --- | 115,000 | --- | 2,295,890 |
| Austin | 25,010 | 1,675,000 | 800,000 | --- | 510,000 | 12,385,000 | 10,475,000 | --- | 25,845,000 | 9,930,000 | 143,351 |
| Avoca | 141 | --- | --- | --- | --- | 406,200 | --- | --- | 406,200 | --- | 65,000 |
| Avon | 1,444 | 1,730,870 | --- | --- | 10,844,130 | 4,896,855 | --- | --- | 17,471,855 | 6,065,000 | --- |
| Babbitt | 1,505 | 1,430,000 | --- | --- | 125,000 | --- | --- | --- | 1,555,000 | --- | 692,230 |
| Backus | 242 | 173,481 | --- | --- | --- | --- | --- | --- | 173,481 | --- | 933,608 |
| Badger | 381 | 257,000 | --- | --- | --- | 178,000 | --- | --- | 435,000 | --- | 286,822 |
| Bagley | 1,413 | --- | --- | --- | 1,355,000 | 2,618,442 | --- | --- | 3,973,442 | 2,100,000 | 812,120 |
| Balaton | 631 | --- | --- | --- | 1,240,000 | 2,755,807 | --- | --- | 3,995,807 | 1,865,000 | 323,233 |
| Barnesville | 2,621 | 1,756,000 | --- | --- | 2,355,000 | 4,445,000 | 8,663 | --- | 8,564,663 | 3,420,000 | 2,715,065 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Barnum | 611 | --- | --- | --- | --- | 292,000 | --- | --- | 292,000 | --- | 680,184 |
| Barrett | 414 | 81,000 | --- | --- | --- | 1,327,210 | --- | --- | 1,408,210 | --- | 11,998 |
| Battle Lake | 888 | --- | --- | --- | --- | 3,652,000 | --- | --- | 3,652,000 | --- | 1,583,000 |
| Baudette | 1,079 | --- | --- | --- | --- | 805,000 | --- | --- | 805,000 | --- | 1,233,908 |
| Baxter | 8,002 | 5,990,000 | --- | --- | 9,175,000 | 9,755,000 | --- | --- | 24,920,000 | 12,610,000 | 7,125,667 |
| Bayport | 3,767 | --- | 290,000 | --- | --- | --- | --- | --- | 290,000 | 290,000 | --- |
| Beardsley | 224 | --- | --- | --- | 91,000 | --- | --- | --- | 91,000 | --- | --- |
| Beaver Bay | 182 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,083,987 |
| Beaver Creek | 291 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 127,935 |
| Becker | 4,693 | 8,355,000 | --- | --- | 1,620,000 | 675,000 | --- | --- | 10,650,000 | 7,140,000 | 259,156 |
| Bejou | 94 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 219,254 |
| Belgrade | 734 | --- | 577,000 | --- | 100,000 | 395,000 | 950,000 | --- | 2,022,000 | 1,377,000 | 2,367,562 |
| Belle Plaine | 6,572 | --- | --- | --- | 8,228,800 | 9,866,200 | 1,255,000 | --- | 19,350,000 | 7,415,000 | 6,332,563 |
| Bellechester | 168 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 111,200 |
| Belview | 370 | --- | --- | --- | --- | 1,204,232 | --- | --- | 1,204,232 | 990,000 | 23,741 |
| Bemidji | 14,376 | 9,200,000 | --- | --- | 3,435,000 | 10,670,000 | 44,000,000 | --- | 67,305,000 | 14,870,000 | 2,051,181 |
| Benson | 3,163 | 1,780,000 | --- | --- | --- | 1,070,000 | 5,095,000 | --- | 7,945,000 | --- | 5,359,920 |
| Bertha | 482 | 3,639,000 | --- | --- | --- | --- | --- | --- | 3,639,000 | --- | --- |
| Bethel | 477 | 815,000 | --- | --- | --- | --- | --- | --- | 815,000 | 815,000 | 518,000 |
| Big Falls | 232 | --- | --- | --- | --- | 638,500 | --- | --- | 638,500 | --- | --- |
| Big Lake | 10,587 | --- | 1,840,000 | --- | 14,315,000 | 12,214,545 | 2,695,454 | --- | 31,064,999 | 10,360,000 | 19,289,000 |
| Bigelow | 236 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 737,300 |
| Bigfork | 454 | --- | --- | --- | --- | 33,000 | --- | --- | 33,000 | --- | 896,900 |
| Birchwood | 858 | --- | --- | --- | 106,613 | --- | --- | --- | 106,613 | --- | --- |
| Bird Island | 1,010 | --- | --- | --- | 250,000 | 5,420,000 | 347,215 | --- | 6,017,215 | 5,482,000 | 3,463,955 |
| Biscay | 104 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 266,418 |
| Biwabik | 1,008 | 174,000 | 90,000 | --- | --- | --- | --- | --- | 264,000 | 90,000 | 612,860 |
| Blackduck | 797 | 265,000 | --- | --- | 275,000 | 1,125,000 | --- | --- | 1,665,000 | 1,260,000 | 116,750 |
| Blaine | 62,066 | 19,150,000 | 2,235,000 | --- | 9,260,000 | 4,085,000 | --- | --- | 34,730,000 | 8,020,000 | 6,158,250 |
| Blomkest | 157 | --- | --- | --- | --- | 989,435 | --- | --- | 989,435 | 989,435 | --- |
| Blooming Prairie | 1,986 | --- | --- | --- | 361,369 | 248,631 | 1,570,000 | --- | 2,180,000 | 305,000 | 2,164,779 |
| Bloomington | 86,652 | 8,515,000 | 2,970,000 | --- | 50,930,000 | --- | --- | --- | 62,415,000 | 18,715,000 | 1,574,720 |
| Blue Earth | 3,309 | 6,161,435 | --- | --- | 5,196,515 | --- | --- | --- | 11,357,950 | 2,905,000 | 9,712,775 |
| Bluffton | 209 | 35,873 | --- | --- | --- | 385,616 | --- | --- | 421,489 | --- | --- |
| Bock | 102 | --- | --- | --- | --- | 214,000 | --- | --- | 214,000 | --- | --- |
| Bovey | 822 | --- | --- | --- | 255,000 | 1,700,000 | --- | --- | 1,955,000 | --- | --- |
| Boyd | 163 | --- | --- | --- | --- | 888,600 | --- | --- | 888,600 | --- | --- |
| Braham | 1,812 | --- | 820,000 | --- | 660,000 | 2,209,818 | --- | --- | 3,689,818 | 820,000 | 159,000 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness | |
|-----------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|------------|---------------------------|------------|------------------------------|------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | | |
| Brainerd | 13,659 | 662,500 | --- | --- | --- | 9,685,000 | 1,785,000 | 15,709,321 | --- | 27,841,821 | 662,500 | 22,086,571 |
| Brandon | 497 | --- | --- | --- | --- | 1,915,000 | 2,320,000 | --- | --- | 4,235,000 | 1,370,000 | 126,429 |
| Breckenridge | 3,355 | --- | --- | --- | --- | 2,765,000 | --- | --- | --- | 2,765,000 | 2,370,000 | 1,284,205 |
| Breezy Point | 2,408 | --- | --- | --- | --- | 2,150,000 | --- | --- | --- | 2,150,000 | 2,150,000 | 5,712 |
| Brewster | 480 | --- | --- | --- | --- | 225,000 | 560,000 | --- | --- | 785,000 | --- | 100,780 |
| Bricelyn | 358 | 135,000 | --- | --- | --- | --- | 1,283,000 | --- | --- | 1,418,000 | --- | --- |
| Brooklyn Center | 29,889 | --- | 16,040,000 | --- | --- | 6,445,000 | 1,800,000 | --- | --- | 24,285,000 | --- | --- |
| Brooklyn Park | 78,362 | 19,820,000 | 4,415,000 | --- | --- | 1,365,000 | 16,510,000 | 3,470,000 | --- | 45,580,000 | 13,815,000 | 32,982 |
| Brooten | 747 | 910,000 | --- | --- | --- | --- | --- | --- | --- | 910,000 | --- | 1,701,000 |
| Browerville | 777 | --- | --- | --- | --- | 310,000 | 1,595,000 | 100,000 | --- | 2,005,000 | 100,000 | 2,396,731 |
| Browns Valley | 583 | --- | --- | --- | --- | --- | 2,140,000 | --- | --- | 2,140,000 | 100,000 | 19,588 |
| Brownsdale | 686 | --- | --- | --- | --- | 1,050,000 | 13,000 | --- | --- | 1,063,000 | --- | --- |
| Brownsville | 462 | 220,000 | --- | --- | --- | --- | 910,409 | --- | --- | 1,130,409 | 165,409 | --- |
| Brownton | 735 | 785,000 | --- | --- | --- | 730,000 | 1,900,000 | --- | --- | 3,415,000 | 730,000 | 1,088,673 |
| Buckman | 287 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 20,000 |
| Buffalo | 15,911 | 25,794,999 | --- | --- | --- | 1,975,000 | 61,556,560 | 5,035,000 | --- | 94,361,559 | 45,137,560 | 1,943,735 |
| Buffalo Lake | 695 | --- | --- | --- | --- | 3,730,000 | --- | --- | --- | 3,730,000 | --- | 138,783 |
| Buhl | 1,005 | 235,000 | --- | --- | --- | --- | --- | --- | --- | 235,000 | 235,000 | 192,150 |
| Burnsville | 61,747 | 775,000 | 5,460,000 | --- | --- | 16,925,000 | 15,305,000 | 4,695,000 | 14,970,000 | 58,130,000 | 1,925,000 | --- |
| Butterfield | 584 | --- | --- | --- | --- | --- | 208,000 | --- | --- | 208,000 | --- | 2,754,604 |
| Byron | 5,264 | --- | --- | --- | --- | 7,515,000 | 3,940,000 | --- | --- | 11,455,000 | 3,870,000 | 388,743 |
| Caledonia | 2,824 | --- | --- | --- | --- | 440,120 | 532,880 | --- | --- | 973,000 | 580,000 | 2,315,790 |
| Callaway | 233 | --- | --- | --- | --- | --- | 318,336 | --- | --- | 318,336 | --- | 292,305 |
| Calumet | 369 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 174,810 |
| Cambridge | 8,338 | --- | --- | --- | --- | 9,150,936 | 13,724,067 | --- | --- | 22,875,003 | --- | 10,711,883 |
| Canby | 1,757 | --- | 1,765,000 | --- | --- | 255,000 | 3,457,000 | --- | --- | 5,477,000 | 210,000 | 8,729,158 |
| Cannon Falls | 4,108 | --- | --- | --- | --- | 10,344,000 | 2,365,000 | --- | --- | 12,709,000 | 5,125,000 | 5,940,318 |
| Canton | 348 | --- | --- | --- | --- | --- | 391,000 | --- | --- | 391,000 | --- | 39,828 |
| Carlos | 502 | --- | --- | --- | --- | 575,000 | 440,000 | --- | --- | 1,015,000 | 575,000 | --- |
| Carlton | 1,004 | --- | --- | --- | --- | --- | 1,449,500 | --- | --- | 1,449,500 | --- | 1,238,000 |
| Carver | 4,293 | --- | --- | --- | --- | 5,725,000 | 7,150,000 | --- | --- | 12,875,000 | 3,060,000 | 1,671,000 |
| Cass Lake | 761 | --- | --- | --- | --- | --- | --- | 98,000 | --- | 98,000 | --- | 309,500 |
| Cedar Mills | 43 | --- | --- | --- | --- | --- | 188,000 | --- | --- | 188,000 | --- | --- |
| Center City | 615 | --- | --- | --- | --- | 148,021 | --- | --- | --- | 148,021 | --- | 705,000 |
| Centerville | 3,931 | --- | --- | --- | --- | 8,695,000 | --- | --- | --- | 8,695,000 | 2,165,000 | --- |
| Ceylon | 350 | --- | --- | --- | --- | --- | 110,000 | --- | --- | 110,000 | 110,000 | 87,600 |
| Champlin | 22,880 | 9,215,000 | --- | --- | --- | 785,000 | 2,325,000 | --- | --- | 12,325,000 | 6,560,000 | --- |
| Chandler | 264 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 645,490 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Chanhassen | 24,503 | 9,550,000 | 635,000 | --- | 1,705,000 | 9,905,000 | --- | --- | 21,795,000 | 11,495,000 | --- |
| Chaska | 25,270 | 2,755,000 | 4,240,000 | --- | 23,610,000 | 11,370,000 | 35,625,000 | --- | 77,600,000 | 46,305,000 | 1,326,788 |
| Chatfield | 2,815 | 30,000 | --- | 50,886 | 4,775,000 | 5,950,000 | --- | --- | 10,805,886 | 9,030,000 | --- |
| Chisago City | 5,069 | --- | --- | --- | 7,095,000 | --- | --- | --- | 7,095,000 | 2,160,000 | --- |
| Chisholm | 5,029 | 2,000,000 | 50,000 | --- | --- | --- | --- | --- | 2,050,000 | 50,000 | 1,104,041 |
| Chokio | 389 | 180,000 | --- | --- | --- | 885,000 | --- | --- | 1,065,000 | 885,000 | 421,000 |
| Circle Pines | 4,961 | 1,310,000 | 2,635,000 | --- | 5,325,000 | 4,645,000 | 600,000 | --- | 14,515,000 | 6,160,000 | --- |
| Clara City | 1,319 | 6,005,000 | --- | --- | --- | 3,640,000 | --- | --- | 9,645,000 | 665,000 | 1,723,373 |
| Claremont | 543 | --- | 330,000 | --- | --- | 4,025,000 | --- | --- | 4,355,000 | 4,025,000 | 122,000 |
| Clarissa | 668 | --- | --- | --- | --- | 2,001,100 | --- | --- | 2,001,100 | 535,000 | --- |
| Clarkfield | 831 | --- | 1,005,000 | --- | --- | 2,130,000 | 159,343 | --- | 3,294,343 | 2,130,000 | --- |
| Clear Lake | 587 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,986,689 |
| Clearbrook | 522 | 415,000 | --- | --- | --- | 120,000 | --- | --- | 535,000 | 535,000 | 305,542 |
| Clearwater | 1,775 | 680,000 | --- | --- | --- | --- | --- | --- | 680,000 | 680,000 | 6,742,911 |
| Clements | 149 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 41,960 |
| Cleveland | 721 | 521,986 | --- | --- | --- | 2,066,725 | --- | --- | 2,588,711 | 930,000 | 140,900 |
| Climax | 276 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 108,999 |
| Clinton | 436 | --- | --- | --- | --- | 1,005,000 | --- | --- | 1,005,000 | --- | 70,701 |
| Clontarf | 153 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 493,000 |
| Cloquet | 12,258 | 1,280,000 | --- | --- | 1,740,000 | 530,000 | --- | --- | 3,550,000 | 2,270,000 | 925,768 |
| Cobden | 34 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 85,900 |
| Cokato | 2,742 | 2,530,000 | --- | --- | --- | --- | --- | --- | 2,530,000 | 770,000 | 2,963,722 |
| Cold Spring | 4,081 | --- | --- | --- | 5,171,000 | --- | --- | --- | 5,171,000 | 1,905,000 | 3,566,000 |
| Coleraine | 1,972 | --- | 600,000 | --- | --- | 600,000 | --- | --- | 1,200,000 | 205,000 | 2,089,848 |
| Cologne | 1,633 | 13,665,000 | --- | --- | --- | 3,278,010 | --- | --- | 16,943,010 | 8,020,000 | 451,664 |
| Columbia Heights | 19,709 | 12,260,000 | 470,000 | 2,617,000 | 1,613,021 | 2,401,979 | 4,260,000 | --- | 23,622,000 | 855,000 | --- |
| Columbus | 3,887 | 1,670,000 | --- | --- | 6,891,000 | --- | 4,480,000 | --- | 13,041,000 | 3,135,000 | --- |
| Comfrey | 365 | --- | --- | --- | --- | 247,000 | 575,743 | --- | 822,743 | --- | 542,000 |
| Comstock | 96 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 43,587 |
| Conger | 139 | --- | --- | --- | 137,000 | 538,365 | --- | --- | 675,365 | --- | --- |
| Cook | 570 | --- | --- | --- | --- | 2,190,000 | --- | --- | 2,190,000 | 2,190,000 | --- |
| Coon Rapids | 62,435 | 13,755,000 | --- | --- | 13,890,000 | 19,545,000 | --- | --- | 47,190,000 | 4,650,000 | --- |
| Corcoran | 5,513 | 4,000,000 | --- | --- | --- | 3,130,000 | 20,000 | --- | 7,150,000 | --- | 1,675,000 |
| Cosmos | 463 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,772,103 |
| Cottage Grove | 35,250 | --- | 2,500,000 | --- | 12,900,000 | 705,000 | 5,085,000 | --- | 21,190,000 | 2,315,000 | 5,158,667 |
| Cottonwood | 1,207 | 492,000 | --- | --- | 667,000 | --- | --- | --- | 1,159,000 | 432,000 | 1,585,000 |
| Courtland | 619 | --- | --- | --- | 402,500 | --- | --- | --- | 402,500 | --- | 5,000 |
| Cromwell | 241 | --- | --- | --- | --- | 67,400 | --- | --- | 67,400 | --- | 139,042 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|---------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-----------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Crookston | 7,902 | --- | --- | --- | --- | 137,400 | --- | --- | 137,400 | --- | 11,291,250 |
| Crosby | 2,370 | --- | --- | --- | 1,530,000 | 4,236,079 | --- | --- | 5,766,079 | --- | 185,993 |
| Crosslake | 2,193 | 2,165,000 | --- | --- | 1,855,000 | 2,620,000 | --- | --- | 6,640,000 | 3,715,000 | 29,430 |
| Crystal | 22,436 | 1,185,940 | --- | --- | 12,500,000 | --- | --- | --- | 13,685,940 | --- | --- |
| Currie | 232 | --- | --- | --- | --- | 456,000 | --- | --- | 456,000 | --- | 14,749 |
| Dakota | 311 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 176,000 |
| Dalton | 249 | --- | --- | --- | --- | 362,000 | --- | --- | 362,000 | --- | 136,000 |
| Danube | 470 | 170,802 | --- | --- | --- | --- | --- | --- | 170,802 | --- | --- |
| Darfur | 103 | --- | --- | --- | --- | 157,000 | --- | --- | 157,000 | --- | 181,900 |
| Darwin | 353 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 212,308 |
| Dassel | 1,460 | --- | --- | --- | 850,000 | 355,000 | --- | --- | 1,205,000 | 850,000 | 3,973,981 |
| Dawson | 1,492 | 1,818,562 | --- | --- | 1,565,000 | 2,600,000 | 290,000 | --- | 6,273,562 | 690,000 | 1,457,000 |
| Dayton | 5,011 | --- | --- | --- | 38,540,000 | 2,335,000 | --- | --- | 40,875,000 | 9,965,000 | 2,532,389 |
| De Graff | 124 | --- | --- | --- | --- | 135,638 | --- | --- | 135,638 | --- | 160,114 |
| Deer Creek | 324 | 51,500 | --- | --- | --- | 695,400 | --- | --- | 746,900 | --- | 8,311 |
| Deer River | 949 | --- | --- | --- | 353,079 | 183,780 | --- | --- | 536,859 | 170,000 | 481,548 |
| Deerwood | 532 | 219,000 | --- | --- | 615,000 | --- | --- | --- | 834,000 | 219,000 | 449,668 |
| Delano | 5,757 | 10,130,000 | 445,000 | --- | 5,670,000 | 1,205,000 | --- | --- | 17,450,000 | 2,820,000 | 13,767,883 |
| Delhi | 66 | --- | --- | --- | --- | 67,700 | --- | --- | 67,700 | --- | 30,635 |
| Dellwood | 1,094 | 830,000 | --- | --- | --- | --- | --- | --- | 830,000 | --- | --- |
| Dennison | 216 | --- | --- | --- | 600,000 | --- | --- | --- | 600,000 | 600,000 | --- |
| Dent | 190 | --- | --- | --- | --- | 465,000 | --- | --- | 465,000 | --- | --- |
| Detroit Lakes | 9,053 | 419,999 | 325,000 | --- | 23,737,000 | --- | 4,380,284 | --- | 28,862,283 | 2,635,000 | 3,597,020 |
| Dexter | 342 | --- | --- | --- | 161,200 | --- | 45,000 | --- | 206,200 | --- | --- |
| Dilworth | 4,246 | --- | --- | --- | 11,245,000 | --- | --- | --- | 11,245,000 | 975,000 | 691,000 |
| Dodge Center | 2,724 | --- | --- | --- | 4,455,000 | 575,000 | --- | 30,000 | 5,060,000 | 2,085,000 | --- |
| Donnelly | 238 | --- | --- | --- | 335,000 | --- | --- | --- | 335,000 | --- | 38,300 |
| Doran | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 27,126 |
| Dover | 757 | --- | --- | --- | 494,000 | --- | 175,000 | --- | 669,000 | --- | 198,181 |
| Dovray | 57 | --- | --- | --- | --- | 201,000 | --- | --- | 201,000 | --- | 6,431 |
| Duluth | 86,367 | 89,640,568 | --- | --- | 16,814,432 | 44,343,242 | --- | --- | 150,798,242 | 37,724,999 | 59,053,351 |
| Dumont | 91 | --- | --- | --- | --- | 237,000 | --- | --- | 237,000 | --- | 195,000 |
| Dundas | 1,458 | 1,295,000 | 580,000 | --- | --- | 4,495,000 | --- | --- | 6,370,000 | 2,140,000 | 492,249 |
| Dunnell | 160 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 202,660 |
| Eagan | 66,810 | 6,525,000 | 12,390,000 | --- | 3,530,000 | --- | --- | 3,075,000 | 25,520,000 | 6,630,000 | 1,065,000 |
| Eagle Bend | 517 | --- | --- | --- | 135,000 | 2,300,000 | --- | --- | 2,435,000 | 2,300,000 | 228,000 |
| Eagle Lake | 2,779 | 3,970,000 | --- | --- | 1,105,000 | 180,000 | --- | --- | 5,255,000 | 1,895,000 | 445,000 |
| East Bethel | 11,591 | 2,510,000 | --- | --- | 115,000 | 18,085,000 | --- | --- | 20,710,000 | 6,735,000 | 56,590 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| East Grand Forks | 8,731 | --- | --- | --- | 7,245,000 | --- | --- | --- | 7,245,000 | 455,000 | 7,034,000 |
| East Gull Lake | 996 | --- | --- | --- | 3,001,800 | --- | --- | --- | 3,001,800 | --- | 3,600,000 |
| Echo | 269 | --- | --- | --- | 165,000 | 330,000 | --- | --- | 495,000 | --- | --- |
| Eden Prairie | 62,593 | 33,260,000 | --- | --- | 14,460,000 | 2,830,000 | 1,290,000 | --- | 51,840,000 | 14,525,000 | 1,680,000 |
| Eden Valley | 1,047 | --- | --- | --- | 1,320,000 | 359,000 | --- | --- | 1,679,000 | 359,000 | 3,612,292 |
| Edgerton | 1,147 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 191,000 |
| Edina | 50,261 | 30,200,000 | --- | --- | 20,880,000 | 44,420,000 | 21,560,000 | 50,970 | 117,110,970 | 21,485,000 | --- |
| Effie | 126 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 293,006 |
| Eitzen | 239 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 315,999 |
| Elba | 146 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 131,258 |
| Elbow Lake | 1,165 | --- | --- | --- | 2,775,000 | --- | --- | --- | 2,775,000 | 2,510,000 | 1,554,052 |
| Elgin | 1,087 | --- | --- | --- | 86,000 | 735,000 | --- | --- | 821,000 | 620,000 | 1,262,179 |
| Elizabeth | 170 | --- | --- | --- | --- | 418,000 | --- | --- | 418,000 | --- | 19,000 |
| Elk River | 23,730 | 33,515,000 | --- | --- | 1,210,000 | 12,835,000 | 3,585,000 | --- | 51,145,000 | 14,425,000 | 3,009,876 |
| Elko New Market | 4,472 | 2,650,000 | --- | --- | 3,600,000 | 2,820,000 | --- | --- | 9,070,000 | 2,740,000 | 2,545,709 |
| Ellendale | 675 | --- | --- | --- | --- | 1,605,000 | --- | --- | 1,605,000 | --- | 2,302,391 |
| Ellsworth | 464 | --- | --- | --- | --- | 365,000 | --- | --- | 365,000 | --- | 80,351 |
| Elmore | 586 | --- | --- | --- | 405,000 | 2,852,000 | --- | --- | 3,257,000 | --- | 612,000 |
| Ely | 3,491 | 2,745,000 | 570,000 | --- | --- | 5,430,000 | --- | --- | 8,745,000 | 570,000 | 2,327,719 |
| Elysian | 679 | --- | --- | --- | 1,015,000 | 345,000 | --- | --- | 1,360,000 | 595,000 | 605,422 |
| Emily | 830 | 845,000 | --- | --- | 900,000 | 1,455,000 | --- | --- | 3,200,000 | 2,300,000 | --- |
| Emmons | 386 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 83,000 |
| Erhard | 142 | --- | --- | --- | 6,000 | --- | --- | --- | 6,000 | --- | --- |
| Erskine | 505 | 46,298 | --- | --- | --- | 482,000 | --- | --- | 528,298 | --- | 274,824 |
| Evan | 77 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 312,500 |
| Evansville | 615 | --- | --- | --- | 1,845,000 | --- | --- | --- | 1,845,000 | --- | 1,236,949 |
| Eveleth | 3,694 | --- | --- | --- | 1,506,770 | 752,320 | --- | --- | 2,259,090 | --- | 5,881,570 |
| Excelsior | 2,273 | --- | --- | --- | 2,315,000 | 455,000 | --- | --- | 2,770,000 | --- | 587,944 |
| Eyota | 2,040 | --- | --- | --- | 1,225,000 | 3,315,000 | --- | --- | 4,540,000 | 2,690,000 | --- |
| Fairfax | 1,197 | --- | --- | --- | 4,310,000 | 3,162,927 | --- | --- | 7,472,927 | 1,655,000 | 73,192 |
| Fairmont | 10,464 | --- | --- | --- | 15,410,000 | 1,335,000 | --- | --- | 16,745,000 | 10,160,000 | 33,815,421 |
| Falcon Heights | 5,398 | --- | --- | --- | 445,000 | --- | --- | --- | 445,000 | --- | 750,000 |
| Faribault | 23,631 | 23,295,000 | --- | --- | 2,930,000 | --- | --- | --- | 26,225,000 | 9,910,000 | 20,606,250 |
| Farmington | 22,386 | 13,575,000 | --- | --- | 15,630,000 | 945,696 | --- | --- | 30,150,696 | 7,770,000 | 785,000 |
| Federal Dam | 110 | --- | --- | --- | 42,500 | 31,617 | --- | --- | 74,117 | --- | --- |
| Fergus Falls | 13,280 | 9,430,000 | --- | --- | 5,900,000 | 5,115,000 | 395,000 | --- | 20,840,000 | --- | 650,721 |
| Fertile | 859 | --- | 700,000 | --- | --- | 3,000,000 | --- | --- | 3,700,000 | --- | 491,890 |
| Fifty Lakes | 400 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 278,108 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|---------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Finlayson | 310 | --- | --- | --- | --- | 285,000 | --- | --- | 285,000 | 285,000 | 144,226 |
| Fisher | 436 | --- | --- | --- | 47,714 | 1,135,000 | --- | --- | 1,182,714 | 1,182,714 | 1,090,000 |
| Flensburg | 224 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 62,864 |
| Floodwood | 537 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 365,188 |
| Foley | 2,708 | --- | --- | --- | 7,255,000 | 72,446 | --- | --- | 7,327,446 | 2,875,000 | 14,615 |
| Forada | 161 | 262,268 | --- | --- | --- | 1,525,291 | --- | --- | 1,787,559 | --- | 138,860 |
| Forest Lake | 19,484 | 9,865,000 | 925,000 | --- | --- | 5,590,000 | 22,105,000 | --- | 38,485,000 | 5,560,000 | 824,739 |
| Foreston | 527 | --- | --- | --- | 465,000 | 345,000 | --- | --- | 810,000 | 345,000 | --- |
| Fosston | 1,530 | 2,350,000 | 180,000 | --- | 660,000 | 600,000 | 30,000 | --- | 3,820,000 | 2,950,000 | 7,947,899 |
| Fountain | 412 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 813,340 |
| Franklin | 490 | 205,000 | --- | --- | --- | 1,296,000 | --- | --- | 1,501,000 | --- | 2,209,524 |
| Frazee | 1,396 | --- | --- | --- | 1,951,000 | 325,000 | --- | --- | 2,276,000 | 1,060,000 | --- |
| Freeport | 668 | --- | --- | --- | 3,608,911 | 1,329,000 | --- | --- | 4,937,911 | 2,675,000 | --- |
| Fridley | 27,952 | --- | --- | --- | 4,000,000 | 5,843,518 | --- | --- | 9,843,518 | --- | 1,530,000 |
| Frost | 191 | --- | --- | --- | --- | 1,156,000 | --- | --- | 1,156,000 | --- | --- |
| Fulda | 1,290 | --- | 440,000 | --- | --- | 1,355,000 | --- | --- | 1,795,000 | --- | 145,003 |
| Garfield | 357 | 440,000 | --- | --- | --- | 1,079,164 | --- | --- | 1,519,164 | --- | 208,800 |
| Garrison | 211 | 281,000 | --- | --- | --- | --- | --- | --- | 281,000 | --- | --- |
| Garvin | 134 | --- | --- | --- | --- | 260,000 | --- | --- | 260,000 | --- | 7,024 |
| Gary | 206 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 799,000 |
| Gaylord | 2,289 | 585,000 | --- | --- | 9,934,972 | 2,895,028 | --- | --- | 13,415,000 | 2,615,000 | 55,000 |
| Gem Lake | 413 | 760,000 | --- | --- | --- | --- | --- | --- | 760,000 | --- | --- |
| Ghent | 361 | --- | --- | --- | --- | 385,000 | --- | --- | 385,000 | 385,000 | --- |
| Gibbon | 764 | 1,305,000 | --- | --- | --- | --- | --- | --- | 1,305,000 | --- | 1,828,540 |
| Gilbert | 1,817 | 217,000 | --- | --- | 935,000 | 515,000 | --- | --- | 1,667,000 | 547,000 | 1,218,000 |
| Glencoe | 5,552 | 4,460,000 | 880,000 | --- | 4,335,000 | 205,000 | 7,448,000 | --- | 17,328,000 | 5,136,000 | 627,252 |
| Glenville | 626 | --- | --- | --- | 232,500 | --- | --- | --- | 232,500 | --- | --- |
| Glenwood | 2,560 | --- | --- | --- | --- | --- | 478,523 | --- | 478,523 | --- | 1,457,000 |
| Glyndon | 1,416 | 3,160,000 | --- | --- | 15,000 | --- | --- | --- | 3,175,000 | --- | 2,652,526 |
| Golden Valley | 20,790 | 3,580,000 | 4,935,000 | --- | 65,320,000 | 1,040,000 | --- | --- | 74,875,000 | 31,720,000 | 2,205,000 |
| Gonvick | 289 | --- | --- | --- | --- | 438,000 | --- | --- | 438,000 | --- | 35,580 |
| Good Thunder | 555 | --- | --- | --- | 220,000 | 304,000 | --- | --- | 524,000 | --- | 20,000 |
| Goodhue | 1,183 | 1,275,000 | 85,000 | --- | 890,000 | 1,635,000 | --- | --- | 3,885,000 | 620,000 | --- |
| Goodridge | 136 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 23,000 |
| Goodview | 4,064 | --- | --- | --- | 3,785,000 | --- | --- | --- | 3,785,000 | 1,100,000 | 3,479,768 |
| Graceville | 582 | --- | --- | --- | --- | 3,506,000 | --- | --- | 3,506,000 | 1,785,000 | 99,950 |
| Granada | 289 | --- | --- | --- | --- | 300,550 | --- | --- | 300,550 | --- | --- |
| Grand Marais | 1,367 | --- | --- | --- | 7,775,000 | --- | 2,800,000 | --- | 10,575,000 | 7,850,000 | 957,000 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|---------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-----------|-----------|---------------------------|-----------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Grand Meadow | 1,161 | 975,000 | 500,000 | --- | --- | --- | --- | --- | 1,475,000 | 830,000 | 534,668 |
| Grand Rapids | 11,114 | 5,750,000 | 790,000 | --- | 19,950,000 | 8,315,000 | --- | --- | 34,805,000 | 1,325,000 | 22,359,868 |
| Granite Falls | 2,824 | 780,000 | 100,000 | --- | 8,440,000 | 14,105,000 | 4,273,000 | --- | 27,698,000 | 5,020,000 | 1,626,448 |
| Green Isle | 553 | --- | --- | --- | 1,602,558 | 772,675 | 1,555,231 | --- | 3,930,464 | 1,800,231 | 106,382 |
| Greenbush | 721 | --- | --- | --- | --- | 312,500 | --- | --- | 312,500 | --- | 2,118,864 |
| Greenfield | 2,822 | 530,000 | --- | --- | 1,875,000 | --- | --- | --- | 2,405,000 | 2,305,000 | --- |
| Greenwald | 225 | --- | --- | --- | 178,141 | --- | --- | --- | 178,141 | --- | --- |
| Grey Eagle | 338 | 584,000 | --- | --- | --- | --- | --- | --- | 584,000 | --- | 149,623 |
| Grove City | 626 | --- | --- | --- | --- | --- | 450,000 | --- | 450,000 | 450,000 | 1,040,924 |
| Grygla | 226 | --- | --- | --- | 161,000 | --- | --- | --- | 161,000 | 161,000 | 87,310 |
| Hackensack | 315 | 51,000 | --- | --- | --- | 251,000 | 265,000 | --- | 567,000 | --- | 305,209 |
| Hadley | 54 | 854,000 | --- | --- | --- | --- | --- | --- | 854,000 | --- | --- |
| Hallock | 959 | --- | --- | --- | 3,075,000 | 530,000 | --- | --- | 3,605,000 | 1,405,000 | --- |
| Ham Lake | 15,666 | 1,955,000 | --- | --- | --- | --- | --- | --- | 1,955,000 | --- | --- |
| Hamburg | 501 | --- | --- | --- | 120,000 | 1,040,000 | --- | --- | 1,160,000 | --- | 873,927 |
| Hampton | 697 | 239,000 | --- | --- | --- | --- | 1,310,000 | --- | 1,549,000 | 239,000 | 515,000 |
| Hancock | 772 | 205,000 | --- | --- | --- | 3,155,000 | --- | --- | 3,360,000 | 3,360,000 | --- |
| Hanley Falls | 289 | --- | --- | --- | 50,000 | --- | --- | --- | 50,000 | --- | 1,226,314 |
| Hanover | 3,150 | 260,000 | --- | --- | 1,177,000 | --- | --- | --- | 1,437,000 | 1,437,000 | 680,786 |
| Hanska | 380 | --- | --- | --- | 613,000 | 395,000 | --- | --- | 1,008,000 | --- | 913,779 |
| Hardwick | 193 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 84,566 |
| Harmony | 1,019 | 500,000 | --- | --- | --- | 478,000 | --- | --- | 978,000 | --- | 313,000 |
| Harris | 1,130 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 5,958,239 |
| Hartland | 307 | --- | --- | --- | 125,900 | 1,230,000 | --- | --- | 1,355,900 | --- | --- |
| Hastings | 22,492 | 2,535,000 | --- | --- | 16,955,000 | --- | 5,916,500 | --- | 25,406,500 | --- | 4,743,500 |
| Hawley | 2,137 | 4,569,000 | 1,270,000 | --- | --- | 342,000 | 355,000 | --- | 6,536,000 | 905,000 | 2,907,116 |
| Hayfield | 1,340 | --- | 35,000 | --- | 850,000 | 2,565,000 | 1,835,000 | --- | 5,285,000 | 3,315,000 | 1,755,976 |
| Hayward | 251 | --- | --- | --- | 119,000 | 142,000 | --- | --- | 261,000 | --- | --- |
| Hazel Run | 61 | --- | --- | --- | --- | 69,900 | --- | --- | 69,900 | --- | --- |
| Hector | 1,104 | 1,955,000 | --- | --- | 300,000 | 8,455,000 | 252,421 | --- | 10,962,421 | --- | 317,964 |
| Henderson | 895 | 750,000 | 185,000 | --- | 1,670,000 | 1,880,000 | --- | --- | 4,485,000 | 2,415,000 | 2,795,000 |
| Hendricks | 705 | 208,510 | 305,000 | --- | --- | 260,000 | 1,427,913 | --- | 2,201,423 | --- | 284,105 |
| Hendrum | 294 | --- | --- | --- | 35,000 | --- | --- | --- | 35,000 | --- | 1,119,000 |
| Henning | 805 | 296,820 | --- | --- | --- | 4,394,000 | 164,410 | --- | 4,855,230 | 4,015,000 | 3,056,639 |
| Henriette | 93 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 41,086 |
| Herman | 434 | --- | --- | --- | 508,050 | 1,151,950 | --- | --- | 1,660,000 | 1,360,000 | 239,590 |
| Hermantown | 9,726 | --- | --- | --- | 17,965,000 | --- | 7,265,000 | --- | 25,230,000 | 3,110,000 | 213,316 |
| Heron Lake | 690 | --- | 490,000 | --- | --- | 1,937,000 | 39,000 | --- | 2,466,000 | 490,000 | 122,582 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|---------------------|-----------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------|------------|--------------|------------------------------|------------|------------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Hewitt | 254 | 119,000 | --- | --- | --- | --- | --- | --- | 119,000 | --- | 18,398 |
| Hibbing | 16,340 | 5,395,000 | 970,000 | --- | --- | 3,321,000 | 345,199 | --- | 10,031,199 | --- | 16,175,181 |
| Hill City | 634 | --- | --- | --- | --- | 1,009,000 | --- | --- | 1,009,000 | --- | --- |
| Hills | 683 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 127,467 |
| Hinckley | 1,794 | 2,400,000 | 199,000 | --- | --- | --- | 730,000 | --- | 3,329,000 | 199,000 | 1,823,000 |
| Hitterdal | 205 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 525,000 |
| Hoffman | 650 | 765,000 | --- | --- | 1,265,000 | 1,590,000 | --- | 110,000 | 3,730,000 | 2,355,000 | 1,604,841 |
| Hokah | 562 | --- | --- | --- | --- | 940,000 | --- | --- | 940,000 | --- | --- |
| Holdingsford | 713 | 940,000 | --- | --- | --- | 3,808,000 | --- | --- | 4,748,000 | --- | 110,000 |
| Hopkins | 18,971 | 14,965,000 | 4,120,000 | --- | 10,015,000 | --- | 5,420,000 | --- | 34,520,000 | 11,270,000 | 194,868 |
| Houston | 970 | 805,000 | --- | --- | --- | 320,000 | --- | --- | 1,125,000 | --- | 216,949 |
| Howard Lake | 2,046 | 4,855,000 | 1,085,000 | --- | --- | 6,500,000 | 45,000 | --- | 12,485,000 | 7,400,000 | 7,338,297 |
| Hoyt Lakes | 2,033 | 800,000 | --- | --- | --- | 1,635,000 | --- | --- | 2,435,000 | --- | 568,562 |
| Hugo | 14,201 | 13,535,000 | --- | --- | 2,330,000 | --- | --- | --- | 15,865,000 | 5,835,000 | --- |
| Hutchinson | 14,124 | --- | --- | --- | 17,940,000 | 8,430,000 | 19,515,000 | --- | 45,885,000 | 31,295,000 | 21,444,672 |
| Ihlen | 56 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 62,223 |
| Independence | 3,668 | --- | --- | --- | 1,369,000 | 110,000 | --- | --- | 1,479,000 | --- | 100,000 |
| International Falls | 6,333 | --- | --- | --- | --- | --- | 10,900,000 | --- | 10,900,000 | 10,900,000 | 15,000 |
| Inver Grove Heights | 34,831 | 9,780,150 | 3,950,000 | --- | 9,675,000 | 17,045,000 | --- | --- | 40,450,150 | 17,580,000 | 56,823 |
| Iona | 140 | --- | --- | --- | --- | 672,000 | --- | --- | 672,000 | --- | --- |
| Iron Junction | 87 | --- | --- | --- | --- | 269,660 | --- | --- | 269,660 | --- | --- |
| Ironton | 575 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 224,958 |
| Isanti | 5,409 | 2,950,000 | --- | --- | 4,395,000 | 2,320,000 | --- | --- | 9,665,000 | 2,910,000 | 6,631,215 |
| Isle | 773 | --- | 12,000 | --- | --- | 3,460,000 | --- | --- | 3,472,000 | --- | 435,067 |
| Ivanhoe | 553 | --- | --- | --- | --- | 260,000 | 635,471 | --- | 895,471 | 895,471 | 2,788,949 |
| Jackson | 3,369 | 585,000 | 240,000 | --- | 1,180,000 | 3,220,000 | 3,420,000 | --- | 8,645,000 | 3,420,000 | 6,162,793 |
| Janesville | 2,280 | --- | --- | --- | 5,799,376 | 885,624 | --- | --- | 6,685,000 | 2,775,000 | 316,321 |
| Jasper | 614 | --- | --- | --- | 205,000 | 226,000 | 463,091 | --- | 894,091 | --- | 258,771 |
| Jeffers | 361 | --- | --- | --- | 980,000 | --- | --- | --- | 980,000 | --- | 258,000 |
| Jordan | 6,148 | 3,340,000 | --- | --- | 4,250,000 | 11,415,000 | --- | --- | 19,005,000 | 7,630,000 | 4,353,000 |
| Kandiyohi | 484 | 49,000 | --- | --- | --- | 430,000 | 115,000 | --- | 594,000 | --- | 1,453,078 |
| Karlstad | 760 | --- | --- | --- | --- | 125,000 | 208,425 | --- | 333,425 | --- | 1,935,170 |
| Kasson | 6,124 | 2,605,000 | 1,655,000 | --- | 2,959,935 | --- | 1,355,000 | --- | 8,574,935 | 1,270,000 | 7,341,066 |
| Keewatin | 1,077 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 328,417 |
| Kelliher | 266 | --- | --- | --- | 45,000 | --- | --- | --- | 45,000 | --- | --- |
| Kellogg | 441 | --- | --- | --- | 390,000 | --- | --- | --- | 390,000 | --- | 233,000 |
| Kennedy | 175 | --- | --- | --- | --- | 57,000 | --- | --- | 57,000 | --- | 111,943 |
| Kenneth | 61 | --- | --- | --- | --- | 199,000 | --- | --- | 199,000 | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Kent | 80 | --- | --- | --- | --- | 149,241 | --- | --- | 149,241 | --- | --- |
| Kenyon | 1,828 | 520,000 | --- | --- | 490,000 | 67,000 | --- | --- | 1,077,000 | 490,000 | 1,737,559 |
| Kerkhoven | 736 | --- | --- | --- | 270,000 | 225,000 | 216,183 | --- | 711,183 | 120,000 | --- |
| Kettle River | 177 | 83,000 | --- | --- | --- | 590,100 | --- | --- | 673,100 | 20,000 | --- |
| Kiester | 487 | --- | 355,000 | --- | --- | --- | --- | --- | 355,000 | 355,000 | 95,000 |
| Kilkenny | 131 | --- | --- | --- | --- | 155,000 | --- | --- | 155,000 | --- | --- |
| Kimball | 776 | --- | --- | --- | 3,998,000 | 400,000 | --- | --- | 4,398,000 | --- | --- |
| La Crescent | 5,074 | --- | --- | --- | 4,485,000 | 7,410,000 | --- | --- | 11,895,000 | 9,630,000 | 351,000 |
| La Salle | 84 | --- | --- | --- | --- | 329,000 | --- | --- | 329,000 | --- | --- |
| Lafayette | 486 | --- | --- | --- | 2,605,000 | --- | --- | --- | 2,605,000 | --- | --- |
| Lake Benton | 674 | --- | --- | --- | --- | 2,493,268 | --- | --- | 2,493,268 | --- | 268,728 |
| Lake Bronson | 225 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 681,000 |
| Lake City | 5,031 | --- | --- | --- | 4,244,998 | 965,000 | 2,785,000 | --- | 7,994,998 | 325,000 | 3,215,718 |
| Lake Crystal | 2,546 | --- | --- | --- | 1,918,100 | 5,887,900 | 705,000 | --- | 8,511,000 | 7,415,000 | 350,000 |
| Lake Elmo | 8,594 | --- | --- | --- | 15,960,000 | 8,280,000 | --- | --- | 24,240,000 | 6,330,000 | 52,000 |
| Lake Henry | 103 | 110,000 | --- | --- | --- | --- | --- | --- | 110,000 | --- | --- |
| Lake Lillian | 235 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 536,000 |
| Lake Park | 800 | --- | --- | --- | --- | 310,000 | 320,000 | --- | 630,000 | --- | 1,290,520 |
| Lake Saint Croix Beach | 1,055 | --- | --- | --- | --- | --- | 168,000 | --- | 168,000 | --- | --- |
| Lake Wilson | 245 | --- | --- | --- | --- | 371,703 | 180,928 | --- | 552,631 | --- | 52,167 |
| Lakefield | 1,712 | 1,330,000 | --- | --- | --- | 3,035,000 | --- | --- | 4,365,000 | --- | 1,431,478 |
| Lakeland | 1,806 | 560,000 | --- | --- | --- | 925,000 | --- | --- | 1,485,000 | 925,000 | --- |
| Lakeville | 59,361 | 69,690,000 | 1,890,000 | --- | 23,905,000 | 1,975,000 | 16,135,000 | --- | 113,595,000 | 63,335,000 | 1,159,843 |
| Lamberton | 810 | --- | --- | --- | 1,625,000 | 3,102,000 | 1,640,000 | --- | 6,367,000 | 2,650,000 | 51,000 |
| Lancaster | 342 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 499,560 |
| Landfall | 748 | --- | --- | --- | --- | 32,553 | --- | --- | 32,553 | --- | 3,619,661 |
| Lanesboro | 755 | 1,064,000 | --- | --- | --- | 836,000 | --- | --- | 1,900,000 | 836,000 | 747,172 |
| Laporte | 113 | --- | --- | --- | --- | 768,000 | --- | --- | 768,000 | --- | --- |
| Lauderdale | 2,461 | --- | --- | --- | 105,000 | --- | --- | --- | 105,000 | --- | --- |
| Le Center | 2,506 | --- | --- | --- | 7,570,000 | 1,245,000 | --- | --- | 8,815,000 | 5,510,000 | 4,446,741 |
| Le Sueur | 4,073 | 2,680,000 | --- | --- | 3,725,000 | 3,250,000 | 9,784,688 | --- | 19,439,688 | 7,195,000 | 14,329,793 |
| LeRoy | 938 | --- | --- | --- | 435,000 | 1,915,000 | --- | --- | 2,350,000 | 1,915,000 | --- |
| Lester Prairie | 1,692 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 4,472,000 |
| Lewiston | 1,593 | --- | --- | --- | 2,716,000 | 1,940,000 | --- | --- | 4,656,000 | 1,940,000 | 1,359,671 |
| Lewisville | 240 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,175,464 |
| Lexington | 2,068 | --- | --- | --- | 1,105,000 | 865,000 | --- | --- | 1,970,000 | 340,000 | 365,932 |
| Lilydale | 948 | 298,000 | --- | --- | --- | --- | --- | --- | 298,000 | --- | 2,280,000 |
| Lindstrom | 4,458 | --- | --- | --- | 1,155,000 | 2,215,000 | --- | --- | 3,370,000 | 2,450,000 | 192,145 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-----------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Lino Lakes | 21,129 | 3,375,000 | 4,985,000 | --- | 7,445,000 | 195,000 | --- | --- | 16,000,000 | --- | 2,756,000 |
| Lismore | 230 | 49,556 | --- | --- | --- | 667,000 | --- | --- | 716,556 | --- | --- |
| Litchfield | 6,741 | 4,875,000 | --- | --- | 10,070,000 | 5,830,000 | 13,625,000 | --- | 34,400,000 | 860,000 | 19,347,349 |
| Little Canada | 9,912 | 3,400,000 | 3,225,000 | --- | 2,230,000 | --- | --- | --- | 8,855,000 | --- | 231,349 |
| Little Falls | 8,807 | 300,000 | 560,000 | --- | 13,640,000 | --- | 1,210,000 | --- | 15,710,000 | 11,090,000 | 3,602,000 |
| Littlefork | 624 | 277,000 | --- | --- | --- | 690,000 | --- | --- | 967,000 | 690,000 | 229,000 |
| Long Beach | 348 | --- | --- | --- | --- | 405,000 | --- | --- | 405,000 | --- | 26,399 |
| Long Lake | 1,851 | --- | --- | --- | 935,000 | --- | --- | --- | 935,000 | 80,000 | --- |
| Long Prairie | 3,421 | --- | --- | --- | 2,740,000 | 2,241,000 | --- | --- | 4,981,000 | 1,090,000 | 4,458,294 |
| Longville | 157 | --- | --- | --- | --- | 450,000 | --- | --- | 450,000 | --- | 108,684 |
| Lonsdale | 3,821 | --- | 940,000 | --- | 6,220,000 | 182,000 | --- | --- | 7,342,000 | 2,207,000 | 4,700,421 |
| Loretto | 645 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 493,000 |
| Lowry | 297 | 272,699 | --- | --- | 450,000 | 1,362,000 | --- | --- | 2,084,699 | 450,000 | 11,058 |
| Lucan | 185 | --- | --- | --- | --- | 326,000 | --- | --- | 326,000 | --- | --- |
| Luverne | 4,704 | 1,310,000 | 285,000 | --- | 620,000 | 6,530,000 | --- | --- | 8,745,000 | 6,455,000 | 692,703 |
| Lyle | 551 | 114,000 | 174,000 | --- | --- | 14,146 | --- | --- | 302,146 | --- | --- |
| Lynd | 442 | --- | --- | --- | --- | 131,068 | --- | --- | 131,068 | --- | 175,000 |
| Mabel | 768 | 48,000 | 75,000 | --- | --- | --- | --- | --- | 123,000 | --- | 2,968,211 |
| Madelia | 2,320 | --- | --- | --- | 400,000 | --- | --- | --- | 400,000 | 400,000 | 3,212,000 |
| Madison | 1,500 | 14,525,000 | --- | --- | --- | 2,271,000 | 690,000 | --- | 17,486,000 | 1,955,000 | --- |
| Madison Lake | 1,137 | --- | --- | --- | 4,981,306 | 1,228,694 | --- | --- | 6,210,000 | 145,000 | 2,543,434 |
| Magnolia | 213 | 440,000 | --- | --- | --- | --- | --- | --- | 440,000 | --- | --- |
| Mahnomen | 1,208 | 370,000 | --- | --- | --- | 1,595,000 | --- | --- | 1,965,000 | --- | 1,498,915 |
| Mahtomedi | 8,043 | 3,630,000 | --- | --- | 10,198,021 | 6,191,979 | --- | --- | 20,020,000 | --- | --- |
| Manchester | 54 | 48,000 | --- | --- | 89,000 | --- | --- | --- | 137,000 | --- | --- |
| Mankato | 41,202 | 5,060,000 | 475,000 | --- | 44,875,000 | 4,190,000 | --- | --- | 54,600,000 | 4,190,000 | 42,851,464 |
| Mantorville | 1,217 | 665,000 | --- | --- | --- | --- | --- | --- | 665,000 | 665,000 | 322,000 |
| Maple Grove | 64,448 | 65,575,000 | --- | --- | 62,275,000 | --- | --- | --- | 127,850,000 | 70,085,000 | 6,539,997 |
| Maple Lake | 2,109 | --- | --- | --- | 3,505,000 | 2,265,000 | --- | --- | 5,770,000 | 3,120,000 | 1,157,572 |
| Maple Plain | 1,777 | 355,000 | --- | --- | 2,885,000 | 2,223,000 | --- | --- | 5,463,000 | --- | 2,547,042 |
| Mapleton | 1,760 | --- | --- | --- | 4,742,000 | --- | --- | --- | 4,742,000 | 2,117,000 | 1,732,058 |
| Mapleview | 178 | --- | --- | --- | --- | 114,000 | --- | --- | 114,000 | --- | --- |
| Maplewood | 39,054 | 13,200,000 | 1,885,167 | --- | 53,150,000 | 5,050,000 | --- | 7,845,000 | 81,130,167 | 20,245,000 | 467,842 |
| Marble | 703 | 338,000 | --- | --- | --- | --- | --- | --- | 338,000 | --- | 52,000 |
| Marine on Saint Croix | 696 | --- | --- | --- | 92,000 | --- | --- | --- | 92,000 | --- | --- |
| Marshall | 13,719 | 875,000 | 1,750,000 | --- | 29,645,000 | 16,060,000 | 44,395,000 | --- | 92,725,000 | 8,170,000 | 1,308,742 |
| Mayer | 1,829 | --- | --- | --- | 3,505,000 | 3,900,000 | --- | --- | 7,405,000 | 5,575,000 | 2,099,020 |
| Maynard | 358 | --- | --- | --- | --- | 2,699,000 | --- | --- | 2,699,000 | --- | 376,651 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Mazeppa | 846 | --- | --- | --- | 1,735,000 | --- | --- | --- | 1,735,000 | 850,000 | --- |
| McGrath | 78 | 27,800 | --- | --- | --- | --- | --- | --- | 27,800 | --- | --- |
| McGregor | 389 | 224,000 | --- | --- | --- | 1,274,000 | --- | --- | 1,498,000 | --- | 26,203 |
| McIntosh | 630 | 234,000 | --- | --- | 160,000 | 3,508,711 | --- | --- | 3,902,711 | 355,000 | 1,029,191 |
| Medford | 1,242 | --- | --- | --- | 978,997 | 26,003 | --- | --- | 1,005,000 | 460,000 | 3,360,046 |
| Medina | 5,831 | 8,550,000 | 575,000 | --- | 2,684,148 | 5,375,000 | --- | --- | 17,184,148 | 5,460,000 | 120,852 |
| Melrose | 3,659 | 1,875,000 | --- | --- | 1,775,000 | 905,000 | --- | --- | 4,555,000 | 2,680,000 | --- |
| Menahga | 1,342 | 3,705,000 | --- | --- | 1,485,000 | 655,000 | --- | --- | 5,845,000 | 15,000 | 715,000 |
| Mendota | 202 | 88,000 | --- | --- | --- | --- | --- | --- | 88,000 | --- | --- |
| Mendota Heights | 11,124 | 2,355,000 | --- | --- | 13,620,000 | --- | --- | --- | 15,975,000 | 885,000 | --- |
| Mentor | 153 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 26,483 |
| Middle River | 306 | --- | --- | --- | --- | 243,800 | --- | --- | 243,800 | --- | 176,423 |
| Miesville | 130 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 16,141 |
| Milaca | 2,911 | --- | --- | --- | 1,855,000 | 2,303,000 | 1,040,000 | --- | 5,198,000 | 1,375,000 | 795,299 |
| Milan | 357 | --- | --- | --- | --- | 1,388,000 | --- | --- | 1,388,000 | --- | --- |
| Miltona | 432 | --- | --- | --- | 307,300 | 213,000 | --- | --- | 520,300 | --- | 1,076,047 |
| Minneapolis | 411,273 | 452,927,000 | 84,180,000 | 23,500,000 | 49,213,000 | --- | --- | --- | 609,820,000 | 16,698,000 | 141,500,698 |
| Minneota | 1,378 | 260,000 | --- | --- | 1,360,000 | --- | --- | --- | 1,620,000 | --- | 770,000 |
| Minnesota City | 195 | --- | --- | --- | --- | --- | 555,608 | --- | 555,608 | --- | --- |
| Minnesota Lake | 674 | --- | --- | --- | 513,000 | --- | --- | --- | 513,000 | --- | --- |
| Minnnetonka | 51,144 | 7,020,000 | --- | --- | --- | 3,190,000 | --- | --- | 10,210,000 | --- | --- |
| Minnnetonka Beach | 539 | 2,010,000 | --- | --- | --- | --- | --- | --- | 2,010,000 | 530,000 | --- |
| Minnetrissa | 6,763 | 4,595,000 | --- | --- | 11,760,000 | 1,210,000 | --- | --- | 17,565,000 | --- | 489,364 |
| Montevideo | 5,327 | 3,000,000 | --- | --- | 5,218,038 | 1,991,963 | --- | --- | 10,210,001 | 2,220,001 | 8,165,000 |
| Montgomery | 2,970 | --- | --- | --- | 2,865,000 | 6,813,252 | 965,000 | --- | 10,643,252 | 8,900,000 | 4,342,250 |
| Monticello | 13,125 | 15,887,000 | --- | --- | 10,010,000 | --- | 985,000 | --- | 26,882,000 | 14,887,000 | 385,000 |
| Montrose | 3,073 | 3,560,000 | --- | --- | 3,105,000 | 1,105,000 | --- | --- | 7,770,000 | 4,470,000 | 3,228,455 |
| Moorhead | 41,181 | 195,000 | 4,250,000 | --- | 180,925,000 | 7,985,000 | 34,400,000 | --- | 227,755,000 | 78,796,000 | 15,570,509 |
| Moose Lake | 2,796 | 2,065,000 | --- | --- | --- | 1,490,000 | 590,000 | --- | 4,145,000 | 1,490,000 | 3,673,180 |
| Mora | 3,523 | 1,920,000 | --- | --- | 565,000 | 265,000 | --- | --- | 2,750,000 | --- | 1,292,000 |
| Morgan | 885 | --- | --- | --- | --- | 730,000 | --- | --- | 730,000 | 730,000 | 210,134 |
| Morris | 5,436 | 4,445,000 | --- | --- | 6,320,000 | --- | --- | --- | 10,765,000 | 4,445,000 | 482,886 |
| Morristown | 999 | --- | --- | --- | --- | --- | 535,000 | --- | 535,000 | --- | 383,391 |
| Morton | 388 | --- | 168,701 | --- | --- | 1,537,000 | --- | --- | 1,705,701 | --- | 225,000 |
| Motley | 663 | 2,265,000 | --- | --- | --- | 356,000 | --- | --- | 2,621,000 | 356,000 | 4,293,048 |
| Mound | 9,318 | 6,549,000 | 7,530,000 | --- | 19,113,825 | 26,731,175 | --- | --- | 59,924,000 | 19,210,000 | 200,000 |
| Mounds View | 12,444 | 848,928 | --- | --- | 225,000 | --- | --- | --- | 1,073,928 | --- | 104,292 |
| Mountain Iron | 2,903 | 908,000 | --- | --- | 895,000 | --- | 450,000 | --- | 2,253,000 | 1,105,000 | 4,603,017 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-----------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Mountain Lake | 2,149 | --- | 4,180,000 | --- | 3,404,000 | 2,957,000 | 3,135,042 | --- | 13,676,042 | 1,669,450 | 7,792,227 |
| Murdock | 263 | --- | --- | --- | 117,000 | --- | --- | --- | 117,000 | --- | 19,443 |
| Nashwauk | 990 | --- | --- | --- | 595,000 | --- | --- | --- | 595,000 | --- | 762,710 |
| Nassau | 64 | 81,613 | --- | --- | --- | --- | --- | --- | 81,613 | --- | --- |
| Nerstrand | 310 | --- | --- | --- | --- | 899,500 | --- | --- | 899,500 | --- | 155,898 |
| Nevis | 404 | 56,805 | --- | --- | --- | 380,000 | --- | --- | 436,805 | --- | 3,987 |
| New Auburn | 446 | --- | --- | --- | 1,220,000 | 716,406 | --- | --- | 1,936,406 | --- | 106,276 |
| New Brighton | 22,084 | --- | 36,840,000 | --- | 3,135,000 | --- | --- | --- | 39,975,000 | --- | --- |
| New Germany | 407 | 380,000 | --- | --- | 2,020,000 | 6,292,800 | --- | --- | 8,692,800 | --- | 141,165 |
| New Hope | 20,812 | --- | 4,025,000 | --- | --- | 1,015,000 | 3,505,000 | --- | 8,545,000 | 4,485,000 | 2,193,000 |
| New London | 1,312 | --- | 322,000 | --- | 3,240,000 | --- | --- | --- | 3,562,000 | 2,385,000 | 2,185,881 |
| New Munich | 323 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 435,108 |
| New Prague | 7,439 | 4,065,000 | --- | --- | 13,829,275 | 5,333,726 | 678,362 | --- | 23,906,363 | 9,280,000 | 31,629,844 |
| New Richland | 1,214 | --- | 435,000 | --- | 2,339,000 | 735,000 | --- | --- | 3,509,000 | 1,180,000 | 2,845,899 |
| New Ulm | 13,519 | --- | --- | --- | 14,358,000 | 11,067,000 | --- | 784,839 | 26,209,839 | 4,650,000 | 3,310,928 |
| New York Mills | 1,227 | 770,000 | 495,000 | --- | 190,000 | 4,176,000 | --- | --- | 5,631,000 | 1,265,000 | --- |
| Newfolden | 378 | --- | --- | --- | 98,000 | 178,000 | --- | --- | 276,000 | --- | 480,000 |
| Newport | 3,482 | 4,395,000 | --- | --- | --- | 1,445,000 | --- | --- | 5,840,000 | 235,000 | 123,000 |
| Nicollet | 1,116 | 352,000 | 315,000 | --- | 2,854,000 | 1,135,000 | --- | --- | 4,656,000 | 570,000 | 576,818 |
| Nielsville | 89 | --- | --- | --- | --- | 153,300 | --- | --- | 153,300 | --- | 12,000 |
| Nisswa | 2,015 | 3,100,000 | --- | --- | --- | --- | 1,272,000 | --- | 4,372,000 | 1,785,000 | 1,248,474 |
| North Branch | 10,286 | 1,750,000 | 6,030,000 | --- | 12,635,000 | 4,540,000 | 19,250,000 | --- | 44,205,000 | 12,455,000 | 8,550,017 |
| North Mankato | 13,610 | 7,995,000 | 1,255,000 | --- | 11,780,000 | 8,295,000 | --- | --- | 29,325,000 | 11,155,000 | 1,116,164 |
| North Oaks | 4,793 | --- | --- | --- | 500,000 | --- | --- | --- | 500,000 | --- | --- |
| North Saint Paul | 12,006 | 7,770,000 | 1,650,000 | --- | 2,360,000 | 9,410,000 | --- | --- | 21,190,000 | 4,575,000 | 361,294 |
| Northfield | 20,313 | 1,100,000 | 741,000 | --- | 7,400,712 | 16,204,288 | 25,830,000 | --- | 51,276,000 | --- | 9,881,594 |
| Northome | 186 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 145,581 |
| Northrop | 214 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,054,000 |
| Norwood Young America | 3,731 | 1,420,000 | --- | --- | 12,555,000 | 9,815,000 | 2,870,000 | --- | 26,660,000 | 11,395,000 | 1,765,000 |
| Nowthen | 4,496 | 625,000 | --- | --- | 61,493 | --- | --- | --- | 686,493 | 625,000 | 345,000 |
| Oak Grove | 8,337 | --- | 1,580,000 | --- | --- | --- | --- | --- | 1,580,000 | --- | 367,000 |
| Oak Park Heights | 4,648 | 11,110,000 | --- | --- | 3,775,000 | --- | --- | --- | 14,885,000 | 5,140,000 | --- |
| Oakdale | 28,655 | --- | 6,720,000 | --- | 18,970,000 | 520,000 | --- | --- | 26,210,000 | 3,390,000 | 2,253,520 |
| Odessa | 125 | --- | --- | --- | --- | 382,000 | --- | --- | 382,000 | --- | 47,006 |
| Odin | 106 | --- | --- | --- | 8,981 | 200,737 | --- | --- | 209,718 | --- | 51,463 |
| Ogema | 187 | --- | --- | --- | --- | 331,400 | --- | --- | 331,400 | --- | 162,040 |
| Ogilvie | 356 | --- | 145,000 | --- | --- | 155,000 | --- | --- | 300,000 | 145,000 | 1,066,200 |
| Okabena | 187 | --- | --- | --- | --- | 201,000 | --- | --- | 201,000 | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-----------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-----------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Oklee | 439 | 26,000 | --- | --- | --- | 565,000 | --- | --- | 591,000 | --- | 45,506 |
| Olivia | 2,445 | --- | --- | --- | 8,916,124 | 2,292,000 | --- | --- | 11,208,124 | 2,645,000 | 8,091,633 |
| Onamia | 876 | --- | --- | --- | --- | --- | 252,000 | --- | 252,000 | --- | 230,656 |
| Ormsby | 129 | 80,822 | --- | --- | --- | 718,000 | --- | --- | 798,822 | --- | 86,640 |
| Orono | 7,785 | 10,370,000 | --- | --- | 250,000 | --- | 1,280,000 | --- | 11,900,000 | 250,000 | --- |
| Oronoco | 1,406 | 628,214 | --- | --- | --- | --- | --- | --- | 628,214 | --- | 1,317,359 |
| Orr | 301 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 225,000 |
| Ortonville | 1,871 | 2,740,000 | --- | --- | --- | 1,678,429 | --- | --- | 4,418,429 | 4,085,000 | 15,857,785 |
| Osakis | 1,753 | --- | --- | --- | 3,000,000 | 1,708,000 | --- | --- | 4,708,000 | 3,000,000 | 803,000 |
| Oslo | 310 | 98,500 | --- | --- | --- | --- | --- | --- | 98,500 | --- | 78,792 |
| Osseo | 2,529 | 7,300,000 | 1,795,000 | --- | --- | --- | 1,150,000 | --- | 10,245,000 | 1,285,000 | 1,150,000 |
| Ostrander | 253 | --- | --- | --- | --- | 296,000 | --- | --- | 296,000 | --- | --- |
| Otsego | 14,968 | --- | --- | --- | 10,595,000 | 27,660,000 | --- | --- | 38,255,000 | 38,050,000 | 220,000 |
| Ottertail | 603 | --- | --- | --- | --- | 885,000 | --- | --- | 885,000 | --- | 642,000 |
| Owatonna | 25,660 | --- | 1,140,000 | --- | 7,595,000 | 2,645,000 | 885,000 | --- | 12,265,000 | --- | 7,476,505 |
| Park Rapids | 3,901 | 13,455,000 | --- | --- | --- | 1,025,000 | --- | --- | 14,480,000 | 5,655,000 | 2,135,731 |
| Parkers Prairie | 1,016 | --- | --- | --- | 280,000 | 875,000 | --- | --- | 1,155,000 | --- | 87,144 |
| Paynesville | 2,443 | --- | --- | --- | 3,090,000 | --- | --- | --- | 3,090,000 | 565,000 | 5,895,142 |
| Pease | 241 | --- | --- | --- | 331,000 | --- | --- | --- | 331,000 | --- | --- |
| Pelican Rapids | 2,498 | 571,350 | --- | --- | 1,718,650 | 55,000 | 735,000 | --- | 3,080,000 | 1,525,000 | 11,039,769 |
| Pemberton | 246 | 37,201 | --- | --- | --- | --- | --- | --- | 37,201 | --- | 970,185 |
| Pennock | 515 | 1,495,000 | --- | --- | --- | --- | --- | --- | 1,495,000 | 1,340,000 | --- |
| Pequot Lakes | 2,265 | --- | --- | --- | --- | 1,145,000 | --- | --- | 1,145,000 | 1,145,000 | 833,467 |
| Perham | 3,204 | --- | --- | --- | 9,944,700 | 1,650,000 | 3,305,000 | --- | 14,899,700 | 8,360,000 | 6,999,467 |
| Perley | 87 | --- | --- | --- | --- | 341,341 | --- | --- | 341,341 | --- | --- |
| Peterson | 190 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 369,000 |
| Pierz | 1,378 | 246,000 | --- | --- | --- | --- | --- | --- | 246,000 | --- | 287,000 |
| Pillager | 467 | --- | --- | --- | 1,441,350 | 176,650 | --- | --- | 1,618,000 | 1,510,000 | 855,000 |
| Pine City | 3,203 | 14,295,000 | 335,000 | --- | --- | 85,000 | --- | --- | 14,715,000 | 10,405,000 | --- |
| Pine Island | 3,355 | 10,200,000 | --- | --- | --- | 650,000 | --- | --- | 10,850,000 | 5,915,000 | --- |
| Pine River | 942 | --- | --- | --- | --- | 230,000 | --- | --- | 230,000 | --- | 235,225 |
| Pipestone | 4,239 | 3,315,000 | 550,000 | --- | 2,721,000 | 7,154,000 | 1,025,364 | --- | 14,765,364 | 3,915,000 | 3,093,308 |
| Plainview | 3,331 | 2,906,000 | --- | --- | --- | 238,000 | --- | --- | 3,144,000 | 106,000 | 667,422 |
| Plato | 312 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 449,903 |
| Plummer | 297 | 44,000 | --- | --- | --- | --- | --- | --- | 44,000 | --- | 286,752 |
| Plymouth | 73,633 | 41,125,000 | 2,925,000 | --- | --- | --- | --- | --- | 44,050,000 | 24,045,000 | --- |
| Porter | 182 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 107,862 |
| Preston | 1,316 | 5,208,607 | --- | 188,566 | --- | 636,393 | 240,000 | --- | 6,273,566 | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-------------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Princeton | 4,732 | --- | --- | --- | 1,783,000 | 20,242,159 | 7,310,000 | --- | 29,335,159 | 7,470,000 | 2,740,000 |
| Prinsburg | 492 | --- | --- | --- | --- | 2,230,000 | 322,497 | --- | 2,552,497 | --- | 344,418 |
| Prior Lake | 24,911 | 15,290,000 | 245,000 | --- | 10,595,000 | 7,510,000 | --- | --- | 33,640,000 | 14,380,000 | 2,667,924 |
| Proctor | 3,100 | --- | --- | --- | 5,760,000 | 40,000 | --- | --- | 5,800,000 | 40,000 | 58,000 |
| Quamba | 113 | 232,000 | --- | --- | --- | 542,000 | --- | --- | 774,000 | --- | --- |
| Racine | 433 | 305,000 | --- | --- | --- | --- | --- | --- | 305,000 | 305,000 | --- |
| Ramsey | 24,811 | 390,000 | 7,320,000 | --- | 22,905,000 | --- | --- | --- | 30,615,000 | 3,480,000 | 1,450,000 |
| Randall | 638 | 273,000 | --- | --- | --- | 540,000 | --- | --- | 813,000 | --- | 656,000 |
| Ranier | 583 | --- | --- | --- | 445,000 | 1,206,000 | --- | --- | 1,651,000 | --- | 59,000 |
| Raymond | 763 | --- | --- | --- | 1,860,000 | --- | --- | --- | 1,860,000 | 555,000 | 1,983,000 |
| Red Lake Falls | 1,427 | 2,990,000 | --- | --- | 660,000 | 425,000 | --- | --- | 4,075,000 | 1,470,000 | 308,000 |
| Red Wing | 16,505 | 6,505,000 | --- | --- | --- | 14,684,000 | --- | --- | 21,189,000 | --- | 2,710,345 |
| Redwood Falls | 5,207 | 4,195,000 | --- | --- | --- | 25,576,080 | --- | --- | 29,771,080 | 6,880,001 | 230,000 |
| Remer | 375 | 162,708 | --- | --- | 36,101 | --- | --- | --- | 198,809 | --- | 411,879 |
| Renville | 1,237 | 335,000 | --- | --- | --- | 430,000 | 105,000 | --- | 870,000 | 870,000 | 3,834,143 |
| Revere | 90 | --- | --- | --- | --- | 81,300 | --- | --- | 81,300 | --- | --- |
| Rice | 1,317 | --- | --- | --- | 104,667 | --- | --- | --- | 104,667 | --- | 853,000 |
| Richfield | 36,157 | --- | 7,685,000 | --- | 24,460,000 | 10,355,000 | --- | --- | 42,500,000 | 7,685,000 | --- |
| Richmond | 1,433 | --- | --- | --- | --- | 4,445,000 | --- | --- | 4,445,000 | 1,630,000 | 6,130,786 |
| Robbinsdale | 14,512 | 5,885,000 | 4,695,000 | --- | 1,340,000 | 6,620,000 | --- | --- | 18,540,000 | 3,765,000 | --- |
| Rochester | 111,007 | 24,900,000 | 7,895,273 | --- | --- | 170,990,000 | 125,895,000 | --- | 329,680,273 | 60,840,000 | 2,665,296 |
| Rock Creek | 1,600 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 35,648 |
| Rockford | 4,367 | 2,360,000 | --- | --- | 4,735,000 | 4,795,000 | 1,630,000 | --- | 13,520,000 | 3,490,000 | 286,646 |
| Rockville | 2,509 | --- | --- | --- | 115,000 | 3,850,000 | 2,000,000 | --- | 5,965,000 | 1,925,000 | 4,842,710 |
| Rogers | 12,230 | --- | 595,000 | --- | 8,805,000 | --- | 4,625,000 | --- | 14,025,000 | 7,105,000 | 2,138,571 |
| Rollingstone | 659 | --- | --- | --- | 2,545,000 | 199,000 | --- | --- | 2,744,000 | 1,135,000 | --- |
| Roscoe | 99 | --- | --- | --- | --- | 221,000 | --- | --- | 221,000 | --- | --- |
| Rose Creek | 402 | 573,000 | --- | --- | --- | --- | --- | --- | 573,000 | --- | 61,634 |
| Roseau | 2,663 | 151,215 | --- | --- | --- | --- | --- | --- | 151,215 | --- | 2,577,207 |
| Rosemount | 22,490 | 2,010,000 | 5,820,000 | --- | 7,180,000 | 1,400,000 | --- | 1,105,000 | 17,515,000 | 1,995,000 | --- |
| Roseville | 34,719 | 29,540,000 | --- | --- | --- | --- | --- | --- | 29,540,000 | 3,980,000 | 1,240,000 |
| Rothsay | 493 | --- | --- | --- | 681,616 | 1,872,384 | --- | --- | 2,554,000 | 162,384 | 252,570 |
| Royalton | 1,236 | --- | --- | --- | 39,000 | 1,490,000 | --- | --- | 1,529,000 | 1,490,000 | 680,771 |
| Rush City | 3,076 | 645,000 | --- | --- | 392,000 | --- | --- | --- | 1,037,000 | --- | 3,099,373 |
| Rushford | 1,753 | 695,000 | 65,000 | --- | 4,880,000 | --- | 556,000 | --- | 6,196,000 | 440,000 | 4,088,033 |
| Rushford Village | 827 | 325,000 | --- | --- | --- | 117,281 | --- | --- | 442,281 | --- | 319,945 |
| Rushmore | 343 | 65,000 | --- | --- | --- | --- | --- | --- | 65,000 | 65,000 | 522,876 |
| Russell | 325 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 216,828 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-------------|-----------|---------------------------|-------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Ruthlon | 226 | --- | --- | --- | --- | 105,000 | --- | --- | 105,000 | --- | 46,247 |
| Sabin | 541 | --- | --- | --- | 1,219,080 | --- | 416,330 | --- | 1,635,410 | --- | 509,267 |
| Sacred Heart | 524 | 484,000 | --- | --- | --- | 1,038,548 | --- | --- | 1,522,548 | --- | 1,843,157 |
| Saint Anthony | 8,965 | 9,825,000 | --- | 7,920,000 | 14,480,000 | 150,000 | 1,330,000 | --- | 33,705,000 | 9,870,000 | --- |
| Saint Augusta | 3,404 | 1,040,000 | --- | --- | --- | --- | --- | --- | 1,040,000 | --- | 4,813,000 |
| Saint Bonifacius | 2,364 | 2,145,000 | --- | --- | 1,170,000 | 200,000 | --- | --- | 3,515,000 | 3,515,000 | 540,000 |
| Saint Charles | 3,727 | 532,600 | --- | --- | 1,882,400 | --- | 2,010,000 | --- | 4,425,000 | 3,892,400 | 51,663 |
| Saint Clair | 865 | --- | --- | --- | 177,330 | 2,418,268 | --- | --- | 2,595,598 | 257,000 | --- |
| Saint Cloud | 66,462 | 28,515,000 | 2,155,000 | --- | 39,435,000 | 59,590,000 | 4,030,000 | --- | 133,725,000 | 12,210,000 | 57,344,538 |
| Saint Francis | 7,296 | --- | --- | --- | 1,310,000 | 7,155,000 | 7,780,000 | --- | 16,245,000 | 3,825,000 | 7,267,022 |
| Saint Hilaire | 279 | 6,800 | --- | --- | --- | --- | --- | --- | 6,800 | --- | 737,355 |
| Saint James | 4,604 | 2,545,000 | --- | --- | --- | 7,945,000 | 1,587,342 | --- | 12,077,342 | 1,940,000 | 181,000 |
| Saint Joseph | 6,805 | 590,000 | --- | --- | 5,750,000 | 8,630,000 | 90,000 | --- | 15,060,000 | 9,150,000 | 5,593,536 |
| Saint Louis Park | 47,933 | --- | 4,530,000 | --- | 23,625,000 | 16,700,000 | --- | --- | 44,855,000 | 12,965,000 | 33,075 |
| Saint Martin | 307 | --- | 10,000 | --- | 162,000 | 65,000 | --- | --- | 237,000 | --- | 756,607 |
| Saint Michael | 16,983 | 1,985,000 | --- | --- | 21,862,730 | --- | 6,757,270 | --- | 30,605,000 | --- | --- |
| Saint Paul | 299,641 | 240,792,075 | 13,880,000 | 30,440,000 | 26,092,925 | --- | 307,271,047 | 7,755,000 | 626,231,047 | 120,088,000 | 189,851,429 |
| Saint Paul Park | 5,314 | --- | --- | --- | 4,245,000 | --- | --- | --- | 4,245,000 | --- | 1,364,468 |
| Saint Peter | 11,758 | 4,720,000 | 3,874,207 | --- | --- | 16,760,000 | 10,845,000 | --- | 36,199,207 | 22,660,000 | 38,489,135 |
| Sanborn | 325 | --- | --- | --- | --- | 917,000 | --- | --- | 917,000 | --- | 59,337 |
| Sandstone | 2,745 | 895,000 | --- | --- | --- | 3,870,000 | --- | --- | 4,765,000 | --- | 402,000 |
| Sargeant | 57 | --- | --- | --- | --- | 60,000 | --- | --- | 60,000 | --- | --- |
| Sartell | 16,949 | --- | --- | --- | 22,000,000 | 16,090,000 | --- | --- | 38,090,000 | 38,090,000 | 11,745,494 |
| Sauk Centre | 4,406 | 2,740,943 | 70,000 | --- | 2,305,000 | 10,570,000 | --- | --- | 15,685,943 | 10,815,000 | 5,862,442 |
| Sauk Rapids | 13,307 | 4,380,000 | --- | --- | 2,160,000 | 6,105,000 | --- | --- | 12,645,000 | 7,560,000 | 4,979,418 |
| Savage | 29,047 | 13,130,000 | --- | --- | 39,456,200 | 18,853,800 | 100,000 | --- | 71,540,000 | 30,890,000 | 5,026,395 |
| Scandia | 4,023 | --- | --- | --- | 375,000 | --- | --- | --- | 375,000 | --- | 655,000 |
| Scanlon | 987 | --- | --- | --- | --- | 230,000 | --- | --- | 230,000 | --- | --- |
| Seaforth | 77 | --- | --- | --- | --- | 341,000 | --- | --- | 341,000 | --- | --- |
| Sebekka | 707 | 3,144,400 | --- | --- | --- | 293,600 | --- | --- | 3,438,000 | 218,000 | 114,942 |
| Sedan | 49 | --- | --- | --- | 36,500 | --- | --- | --- | 36,500 | --- | --- |
| Shafer | 1,052 | 190,000 | --- | --- | --- | 1,090,000 | --- | --- | 1,280,000 | 1,280,000 | 597,032 |
| Shakopee | 39,523 | 660,000 | --- | --- | 13,170,000 | 8,815,000 | --- | --- | 22,645,000 | 14,340,000 | --- |
| Shelly | 185 | --- | --- | --- | --- | 441,200 | --- | --- | 441,200 | --- | 77,401 |
| Sherburn | 1,101 | 6,614,662 | --- | --- | 480,000 | --- | 1,053,000 | --- | 8,147,662 | 2,215,000 | --- |
| Shoreview | 25,723 | 15,645,000 | 350,000 | --- | 2,620,000 | 11,375,000 | --- | --- | 29,990,000 | 7,440,000 | 9,635,000 |
| Shorewood | 7,425 | --- | --- | --- | --- | 2,160,000 | 8,135,000 | --- | 10,295,000 | 9,260,000 | --- |
| Silver Bay | 1,860 | --- | --- | --- | 93,635 | --- | 167,813 | --- | 261,448 | --- | 1,032,736 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Population | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-------------------|------------|--------------------|--------------------|-----------------------|--------------------|--------------|-----------|-----------|---------------------------|------------|------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Silver Lake | 813 | 105,000 | --- | --- | 939,000 | 165,000 | --- | --- | 1,209,000 | 270,000 | --- |
| Skyline | 290 | --- | --- | --- | --- | 190,000 | --- | --- | 190,000 | 190,000 | 502,000 |
| Slayton | 2,140 | --- | --- | --- | 613,525 | --- | 530,304 | --- | 1,143,829 | --- | 207,927 |
| Sleepy Eye | 3,541 | --- | --- | --- | 7,720,000 | 4,116,000 | --- | --- | 11,836,000 | 2,405,000 | 2,849,000 |
| South Haven | 190 | --- | --- | --- | --- | 428,000 | --- | --- | 428,000 | --- | --- |
| South Saint Paul | 20,146 | 14,095,000 | --- | --- | 1,395,000 | --- | 2,260,000 | --- | 17,750,000 | 1,700,000 | 7,405,800 |
| Spicer | 1,194 | 2,760,000 | --- | --- | 1,415,000 | --- | --- | --- | 4,175,000 | 2,790,000 | 54,000 |
| Spring Grove | 1,305 | 700,000 | 430,000 | --- | --- | --- | --- | --- | 1,130,000 | --- | 3,441,684 |
| Spring Lake Park | 6,513 | 3,936,141 | --- | --- | --- | --- | --- | --- | 3,936,141 | --- | 2,437,748 |
| Spring Park | 1,809 | 900,000 | --- | --- | --- | --- | --- | --- | 900,000 | --- | --- |
| Spring Valley | 2,475 | --- | 280,000 | --- | 3,010,000 | 1,180,000 | 810,000 | --- | 5,280,000 | 570,000 | --- |
| Springfield | 2,096 | --- | --- | --- | 3,679,875 | 395,125 | 2,172,739 | --- | 6,247,739 | 1,335,000 | --- |
| Squaw Lake | 109 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 107,203 |
| Stacy | 1,501 | 355,000 | --- | --- | 2,085,000 | --- | 1,470,000 | --- | 3,910,000 | 2,085,000 | 2,472,114 |
| Staples | 2,952 | 1,435,000 | --- | --- | 6,515,000 | 880,000 | --- | --- | 8,830,000 | 845,000 | 3,359,875 |
| Starbuck | 1,295 | 2,540,000 | --- | --- | 625,000 | 305,000 | --- | --- | 3,470,000 | 2,845,000 | 639,800 |
| Steen | 180 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 6,960 |
| Stephen | 662 | 2,570,000 | --- | --- | 232,108 | 815,097 | --- | --- | 3,617,205 | 2,963,000 | 148,168 |
| Stewart | 557 | 295,000 | --- | --- | 855,000 | 467,000 | --- | --- | 1,617,000 | --- | 1,862,652 |
| Stewartville | 6,219 | 3,045,000 | --- | --- | 3,933,000 | 1,980,000 | --- | --- | 8,958,000 | 1,760,000 | --- |
| Stillwater | 18,892 | 23,835,000 | 4,500,000 | --- | --- | 3,180,000 | --- | --- | 31,515,000 | 11,720,000 | --- |
| Stockton | 719 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 10,000 |
| Storden | 212 | 125,000 | --- | --- | 1,553,000 | --- | --- | --- | 1,678,000 | 215,000 | 8,513 |
| Strandquist | 71 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 119,650 |
| Sturgeon Lake | 418 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 8,684,828 |
| Sunburg | 96 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 178,819 |
| Sunfish Lake | 516 | 549,000 | --- | --- | --- | --- | --- | --- | 549,000 | --- | --- |
| Swanville | 341 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,478,000 |
| Tamarack | 86 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 2,892 |
| Taopi | 56 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 31,735 |
| Taylors Falls | 969 | --- | 725,000 | --- | 1,250,000 | --- | --- | --- | 1,975,000 | --- | 1,093,712 |
| Thief River Falls | 8,722 | --- | --- | --- | 5,610,000 | 6,426,051 | --- | --- | 12,036,051 | 2,415,000 | --- |
| Thomson | 157 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 146,018 |
| Tintah | 58 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 78,881 |
| Tower | 502 | --- | 320,000 | --- | --- | 82,000 | 365,799 | --- | 767,799 | 82,000 | 385,000 |
| Tracy | 2,135 | 3,084,495 | --- | --- | 5,770,000 | --- | --- | --- | 8,854,495 | 1,445,000 | 681,176 |
| Trimont | 726 | --- | --- | --- | --- | --- | 113,870 | --- | 113,870 | --- | 997,341 |
| Trosky | 77 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 42,000 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-----------------|-----------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------|------------|--------------|------------------------------|------------|------------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Truman | 1,088 | 490,000 | --- | --- | 358,000 | --- | 2,230,000 | --- | 3,078,000 | --- | --- |
| Twin Valley | 809 | --- | --- | --- | --- | 2,770,000 | --- | --- | 2,770,000 | 2,770,000 | 25,106 |
| Two Harbors | 3,711 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 4,776,920 |
| Tyler | 1,129 | 291,375 | --- | --- | --- | 2,018,626 | --- | --- | 2,310,001 | 2,310,001 | 4,702,365 |
| Ulen | 558 | --- | --- | --- | --- | 1,336,300 | --- | --- | 1,336,300 | 112,300 | 1,422,000 |
| Underwood | 341 | --- | --- | --- | --- | 1,684,000 | 187,000 | --- | 1,871,000 | --- | --- |
| Upsala | 425 | --- | 675,000 | --- | --- | 294,000 | --- | --- | 969,000 | 294,000 | 191,770 |
| Urbank | 50 | --- | --- | --- | --- | --- | 97,000 | --- | 97,000 | --- | --- |
| Utica | 277 | --- | --- | --- | 271,148 | --- | --- | --- | 271,148 | --- | 70,000 |
| Vadnais Heights | 12,583 | 6,810,000 | 331,000 | --- | 579,000 | --- | --- | --- | 7,720,000 | --- | 400,000 |
| Vergas | 347 | --- | --- | --- | 330,000 | 300,000 | 132,000 | --- | 762,000 | 300,000 | --- |
| Vermillion | 429 | --- | --- | --- | --- | 200,000 | --- | --- | 200,000 | 200,000 | --- |
| Verndale | 594 | --- | --- | --- | --- | 202,000 | --- | --- | 202,000 | 202,000 | 841,103 |
| Vernon Center | 323 | --- | --- | --- | 40,742 | --- | --- | --- | 40,742 | --- | --- |
| Vesta | 304 | --- | --- | --- | 110,000 | 771,926 | --- | --- | 881,926 | --- | 19,000 |
| Victoria | 8,462 | --- | 1,075,000 | --- | 13,520,000 | 6,285,000 | 8,830,000 | --- | 29,710,000 | 18,075,000 | 228,577 |
| Viking | 100 | --- | --- | --- | --- | 564,000 | --- | --- | 564,000 | --- | --- |
| Villard | 251 | 30,000 | --- | --- | --- | 1,286,000 | --- | --- | 1,316,000 | 345,000 | --- |
| Virginia | 8,640 | 3,402,500 | --- | --- | --- | 8,582,500 | --- | --- | 11,985,000 | 5,995,000 | 34,858,618 |
| Wabasha | 2,510 | --- | 200,000 | --- | 4,160,000 | 651,000 | --- | --- | 5,011,000 | 851,000 | 2,811,000 |
| Wabasso | 687 | --- | 475,000 | --- | 575,000 | 2,518,000 | 169,043 | --- | 3,737,043 | 1,515,000 | 24,515 |
| Waconia | 11,520 | --- | --- | --- | 12,340,000 | 19,260,000 | 10,432,386 | --- | 42,032,386 | 10,200,000 | --- |
| Wadena | 4,092 | 275,000 | --- | --- | 1,120,000 | --- | --- | --- | 1,395,000 | 855,000 | 4,598,010 |
| Wahkon | 200 | --- | --- | --- | --- | 1,045,000 | --- | --- | 1,045,000 | --- | 835,000 |
| Waite Park | 7,473 | --- | 3,990,000 | --- | 10,135,000 | 3,835,000 | --- | --- | 17,960,000 | 11,675,000 | 1,237,051 |
| Waldorf | 224 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 66,850 |
| Walker | 937 | 700,000 | --- | --- | --- | --- | --- | --- | 700,000 | 295,000 | 823,009 |
| Walnut Grove | 846 | --- | --- | --- | --- | 3,935,000 | --- | --- | 3,935,000 | 1,580,000 | --- |
| Walters | 69 | --- | --- | --- | --- | 176,617 | --- | --- | 176,617 | --- | --- |
| Waltham | 152 | --- | --- | --- | --- | 184,000 | --- | --- | 184,000 | --- | --- |
| Wanamingo | 1,088 | --- | 550,000 | --- | 3,865,000 | 841,000 | 206,250 | --- | 5,462,250 | 4,135,000 | 764,477 |
| Wanda | 82 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Warren | 1,576 | 300,000 | --- | --- | --- | --- | 3,000,000 | --- | 3,300,000 | --- | 4,095,467 |
| Warroad | 1,781 | 670,000 | --- | --- | --- | 500,000 | --- | --- | 1,170,000 | 500,000 | --- |
| Waseca | 9,365 | 7,185,000 | 850,000 | --- | 80,000 | 2,620,000 | --- | --- | 10,735,000 | 3,145,000 | 7,427,200 |
| Watertown | 4,226 | --- | --- | --- | 5,050,000 | 1,100,000 | --- | --- | 6,150,000 | 1,125,000 | 1,694,000 |
| Waterville | 1,880 | 55,000 | --- | --- | 1,123,000 | 4,459,000 | --- | --- | 5,637,000 | 1,865,000 | --- |
| Watkins | 952 | 5,290,000 | 45,000 | --- | --- | --- | --- | --- | 5,335,000 | 4,535,000 | 1,521,500 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|-----------------|-----------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------|------------|--------------|------------------------------|------------|------------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Watson | 200 | --- | --- | --- | --- | 1,551,000 | --- | --- | 1,551,000 | --- | --- |
| Waubun | 403 | --- | --- | --- | --- | 112,000 | --- | --- | 112,000 | --- | 137,000 |
| Waverly | 1,390 | --- | --- | --- | 311,000 | 3,595,000 | --- | --- | 3,906,000 | 1,785,000 | 332,554 |
| Wayzata | 4,476 | 1,845,000 | 270,000 | --- | 4,470,000 | 6,595,000 | --- | --- | 13,180,000 | 1,870,000 | --- |
| Welcome | 662 | 350,000 | --- | --- | 1,945,000 | --- | 224,455 | --- | 2,519,455 | --- | 726,000 |
| Wells | 2,297 | --- | --- | --- | 3,270,000 | 1,904,314 | --- | --- | 5,174,314 | 2,525,000 | 1,003,000 |
| Wendell | 161 | --- | --- | --- | --- | 535,000 | --- | --- | 535,000 | --- | 21,470 |
| West Concord | 787 | 260,000 | --- | --- | 743,750 | 1,790,730 | --- | --- | 2,794,480 | 675,000 | --- |
| West Saint Paul | 19,800 | 20,760,000 | 1,380,000 | --- | 10,985,000 | 1,685,000 | 375,000 | --- | 35,185,000 | 7,165,000 | --- |
| Westbrook | 731 | --- | --- | --- | 1,495,000 | --- | --- | --- | 1,495,000 | --- | --- |
| Wheaton | 1,392 | --- | --- | --- | --- | 5,159,927 | --- | --- | 5,159,927 | 795,000 | 324,520 |
| White Bear Lake | 24,159 | --- | 1,745,000 | --- | 2,340,000 | --- | --- | --- | 4,085,000 | 1,745,000 | --- |
| Wilder | 64 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 30,000 |
| Willernie | 528 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 22,619 |
| Williams | 185 | --- | --- | --- | --- | 269,000 | --- | --- | 269,000 | 269,000 | 130,160 |
| Willmar | 19,731 | --- | --- | --- | 11,100,000 | 39,895,000 | 6,860,000 | --- | 57,855,000 | --- | 83,871,824 |
| Willow River | 402 | --- | --- | --- | --- | 988,917 | --- | --- | 988,917 | --- | --- |
| Wilmont | 340 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 649,000 |
| Windom | 4,636 | --- | --- | --- | 9,285,000 | --- | 14,572,400 | --- | 23,857,400 | 12,995,000 | 1,814,479 |
| Winger | 221 | --- | --- | --- | 20,000 | --- | --- | --- | 20,000 | --- | 30,009 |
| Winnebago | 1,412 | --- | --- | --- | 3,976,000 | 320,000 | --- | --- | 4,296,000 | 1,205,000 | 3,899,174 |
| Winona | 27,581 | 2,745,000 | --- | --- | 495,000 | 2,045,000 | --- | --- | 5,285,000 | 2,045,000 | 880,000 |
| Winsted | 2,308 | 3,475,000 | --- | --- | 695,000 | 1,530,000 | 795,000 | --- | 6,495,000 | --- | 451,000 |
| Winthrop | 1,395 | 500,000 | 665,000 | --- | 630,000 | 765,000 | --- | --- | 2,560,000 | --- | --- |
| Winton | 170 | 180,000 | --- | --- | --- | --- | --- | --- | 180,000 | --- | --- |
| Wolf Lake | 60 | --- | --- | --- | --- | --- | 27,191 | --- | 27,191 | --- | --- |
| Wolverton | 143 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 10,611 |
| Wood Lake | 424 | 14,000 | --- | --- | --- | 754,000 | --- | --- | 768,000 | --- | --- |
| Woodbury | 66,119 | 39,985,000 | 1,035,000 | --- | 12,050,000 | 675,000 | --- | --- | 53,745,000 | 18,665,000 | 5,140,357 |
| Woodland | 478 | 50,000 | --- | --- | --- | 144,996 | --- | --- | 194,996 | --- | --- |
| Woodstock | 120 | --- | --- | --- | --- | 282,800 | --- | --- | 282,800 | --- | 26,988 |
| Worthington | 12,986 | 7,510,000 | 20,000 | --- | --- | 2,660,000 | 455,000 | --- | 10,645,000 | 455,000 | 2,265,000 |
| Wrenshall | 402 | --- | --- | --- | 1,105,000 | --- | --- | --- | 1,105,000 | 545,000 | 309,000 |
| Wykoff | 442 | --- | --- | --- | 174,000 | 463,000 | --- | --- | 637,000 | 174,000 | 552,000 |
| Wyoming | 7,854 | --- | 140,000 | --- | 3,415,000 | --- | --- | --- | 3,555,000 | --- | 486,629 |
| Zimmerman | 5,297 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 4,726,000 |
| Zumbro Falls | 198 | --- | --- | --- | --- | 949,678 | --- | --- | 949,678 | --- | --- |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2014

| Name of City | Popu- lation | Type of Bond | | | | | | | Total Bonded Indebtedness | Refunding | Other Long-Term Indebtedness |
|--------------------|------------------|------------------------|-----------------------|-----------------------------|------------------------|------------------------|------------------------|---------------------|------------------------------|------------------------|------------------------------------|
| | | General Obligation | G.O. Tax Increment | Revenue Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| Zumbrota | 3,345 | --- | --- | --- | 1,785,000 | 630,000 | --- | --- | 2,415,000 | 1,785,000 | --- |
| State Total | 4,462,576 | \$2,143,166,978 | \$365,683,416 | \$64,716,452 | \$2,171,536,213 | \$1,676,158,277 | \$1,032,791,118 | \$35,725,809 | \$7,489,778,263 | \$2,002,285,356 | \$1,718,428,270 |

*Failed to meet reporting deadline.

**Data not reviewed due to incomplete reporting.

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

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Ada | 1,673 | 159,279 | 1,131,596 | 1,290,875 | 68,820 | 1,032,369 | 1,101,189 | -14.7% | 1,647,749 | 66.8% |
| Adrian | 1,220 | 894,013 | 212,331 | 1,106,344 | 837,494 | 327,296 | 1,164,790 | 5.3% | 900,451 | 129.4% |
| Afton | 2,949 | 405,254 | 94,375 | 499,629 | 453,171 | 61,073 | 514,244 | 2.9% | 1,217,403 | 42.2% |
| Aitkin | 2,151 | 1,137,224 | 137,364 | 1,274,588 | 882,802 | 143,276 | 1,026,078 | -19.5% | 2,825,376 | 36.3% |
| Albany | 2,633 | 1,203,132 | --- | 1,203,132 | 1,214,849 | --- | 1,214,849 | 1.0% | 1,367,418 | 88.8% |
| Albert Lea | 17,945 | 7,858,192 | 1,886,386 | 9,744,578 | 10,614,235 | 2,113,007 | 12,727,242 | 30.6% | 14,537,467 | 87.5% |
| Alberta | 97 | 135,919 | --- | 135,919 | 176,577 | --- | 176,577 | 29.9% | 60,747 | 290.7% |
| Albertville | 7,262 | 1,450,586 | --- | 1,450,586 | 1,798,358 | --- | 1,798,358 | 24.0% | 2,666,883 | 67.4% |
| Alexandria | 13,182 | 3,898,909 | 1,169,927 | 5,068,836 | 4,669,464 | 842,313 | 5,511,777 | 8.7% | 9,916,379 | 55.6% |
| Alpha | 121 | 133,540 | 19,013 | 152,553 | 216,816 | 23,202 | 240,018 | 57.3% | 107,898 | 222.4% |
| Alvarado | 361 | 49,602 | 247,184 | 296,786 | 90,021 | 229,854 | 319,875 | 7.8% | 168,260 | 190.1% |
| Amboy | 531 | 177,247 | 15,149 | 192,396 | 205,188 | 15,016 | 220,204 | 14.5% | 360,371 | 61.1% |
| Andover | 31,874 | 6,853,791 | 380,950 | 7,234,741 | 7,065,133 | 550,632 | 7,615,765 | 5.3% | 11,913,725 | 63.9% |
| Annandale | 3,322 | 1,296,474 | (66,157) | 1,230,317 | 1,397,748 | (131,891) | 1,265,857 | 2.9% | 1,791,518 | 70.7% |
| Anoka | 17,586 | 5,291,499 | 1,813,335 | 7,104,834 | 4,814,642 | 1,961,560 | 6,776,202 | -4.6% | 10,376,535 | 65.3% |
| Apple Valley | 50,330 | 14,135,639 | --- | 14,135,639 | 14,817,886 | --- | 14,817,886 | 4.8% | 26,291,588 | 56.4% |
| Appleton | 1,374 | 1,555,304 | --- | 1,555,304 | 1,711,121 | 338,738 | 2,049,859 | 31.8% | 2,155,095 | 95.1% |
| Arco | 78 | 88,692 | 30,025 | 118,717 | 107,599 | 25,131 | 132,730 | 11.8% | 83,919 | 158.2% |
| Arden Hills | 9,652 | 2,342,952 | 419,020 | 2,761,972 | 2,324,883 | 471,161 | 2,796,044 | 1.2% | 4,497,295 | 62.2% |
| Arlington | 2,213 | 781,835 | 232,826 | 1,014,661 | 917,244 | 271,578 | 1,188,822 | 17.2% | 1,400,529 | 84.9% |
| Askov | 358 | 345,722 | --- | 345,722 | 349,464 | --- | 349,464 | 1.1% | 206,265 | 169.4% |
| Atwater | 1,135 | 1,204,837 | --- | 1,204,837 | 1,321,635 | --- | 1,321,635 | 9.7% | 591,944 | 223.3% |
| Aurora | 1,697 | 639,400 | 30,842 | 670,242 | 648,753 | 55,525 | 704,278 | 5.1% | 2,134,644 | 33.0% |
| Austin | 25,010 | 6,641,744 | 1,033,695 | 7,675,439 | 6,927,117 | 626,252 | 7,553,369 | -1.6% | 15,228,672 | 49.6% |
| Avon | 1,444 | 1,924,094 | 93,837 | 2,017,931 | 1,956,151 | 279,351 | 2,235,502 | 10.8% | 1,408,599 | 158.7% |
| Babbitt | 1,505 | 1,776,653 | 319,456 | 2,096,109 | 2,061,943 | 358,485 | 2,420,428 | 15.5% | 2,354,343 | 102.8% |
| Backus | 242 | 175,675 | 82,696 | 258,371 | 213,104 | 114,695 | 327,799 | 26.9% | 293,286 | 111.8% |
| Badger | 381 | 234,622 | 69,782 | 304,404 | 331,922 | 41,873 | 373,795 | 22.8% | 389,899 | 95.9% |
| Bagley | 1,413 | 1,006,244 | (3,341) | 1,002,903 | 919,191 | (9,292) | 909,899 | -9.3% | 1,356,129 | 67.1% |
| Balaton | 631 | 292,745 | 171,796 | 464,541 | 286,928 | 182,016 | 468,944 | 0.9% | 747,143 | 62.8% |
| Barnesville | 2,621 | 1,475,740 | 255,873 | 1,731,613 | 1,243,880 | 347,902 | 1,591,782 | -8.1% | 2,393,728 | 66.5% |
| Barnum | 611 | 299,932 | 115,660 | 415,592 | 208,150 | 113,769 | 321,919 | -22.5% | 415,655 | 77.4% |
| Barrett | 414 | 599,107 | --- | 599,107 | 586,491 | --- | 586,491 | -2.1% | 335,647 | 174.7% |
| Battle Lake | 888 | 857,447 | 55,920 | 913,367 | 939,138 | 52,510 | 991,648 | 8.6% | 720,953 | 137.5% |
| Baudette | 1,079 | 620,397 | --- | 620,397 | 647,829 | --- | 647,829 | 4.4% | 1,059,794 | 61.1% |
| Baxter | 8,002 | 3,485,979 | 1,491,120 | 4,977,099 | 3,380,495 | 1,280,934 | 4,661,429 | -6.3% | 5,836,546 | 79.9% |
| Bayport | 3,767 | 7,773,886 | 285,777 | 8,059,663 | 7,904,668 | 1,038,481 | 8,943,149 | 11.0% | 2,398,305 | 372.9% |
| Beaver Bay | 182 | 650,938 | --- | 650,938 | 511,963 | --- | 511,963 | -21.3% | 439,719 | 116.4% |
| Becker | 4,693 | 1,082,293 | 394,562 | 1,476,855 | 1,166,987 | 458,149 | 1,625,136 | 10.0% | 3,815,223 | 42.6% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Belgrade | 734 | 357,204 | 104,845 | 462,049 | 323,123 | 99,597 | 422,720 | -8.5% | 525,782 | 80.4% |
| Belle Plaine | 6,572 | 2,726,630 | 786,064 | 3,512,694 | 3,176,091 | 858,490 | 4,034,581 | 14.9% | 3,892,252 | 103.7% |
| Belview | 370 | 380,538 | --- | 380,538 | 366,252 | --- | 366,252 | -3.8% | 250,078 | 146.5% |
| Bemidji | 14,376 | 4,810,174 | 1,737,142 | 6,547,316 | 5,937,728 | 788,633 | 6,726,361 | 2.7% | 10,705,775 | 62.8% |
| Benson | 3,163 | 1,405,639 | 665,405 | 2,071,044 | 1,579,419 | 711,962 | 2,291,381 | 10.6% | 3,292,875 | 69.6% |
| Bertha | 482 | 103,222 | 117,707 | 220,929 | 141,255 | 134,580 | 275,835 | 24.9% | 265,075 | 104.1% |
| Bethel | 477 | 222,100 | --- | 222,100 | 351,404 | --- | 351,404 | 58.2% | 259,560 | 135.4% |
| Big Lake | 10,587 | 2,155,841 | (377,677) | 1,778,164 | 2,507,119 | (266,897) | 2,240,222 | 26.0% | 3,754,814 | 59.7% |
| Bigelow | 236 | 71,141 | 31,706 | 102,847 | 63,459 | 8,619 | 72,078 | -29.9% | 164,969 | 43.7% |
| Biwabik | 1,008 | (1,285,561) | 166,346 | (1,119,215) | (1,178,293) | 75,600 | (1,102,693) | 1.5% | 2,070,805 | -53.2% |
| Blackduck | 797 | 147,184 | 284,933 | 432,117 | 188,942 | 350,831 | 539,773 | 24.9% | 550,307 | 98.1% |
| Blaine | 62,066 | 9,142,896 | 3,567,222 | 12,710,118 | 9,132,261 | 3,721,965 | 12,854,226 | 1.1% | 26,176,135 | 49.1% |
| Blooming Prairie | 1,986 | 1,030,209 | --- | 1,030,209 | 1,038,889 | --- | 1,038,889 | 0.8% | 1,262,863 | 82.3% |
| Bloomington | 86,652 | 20,915,301 | 4,131,948 | 25,047,249 | 24,639,354 | 1,433,340 | 26,072,694 | 4.1% | 116,474,122 | 22.4% |
| Blue Earth | 3,309 | 2,159,545 | (102,647) | 2,056,898 | 1,416,109 | 86,087 | 1,502,196 | -27.0% | 2,941,145 | 51.1% |
| Bluffton | 209 | 99,561 | 93,852 | 193,413 | 161,884 | --- | 161,884 | -16.3% | 117,202 | 138.1% |
| Boyd | 163 | 220,487 | --- | 220,487 | 206,305 | --- | 206,305 | -6.4% | 230,019 | 89.7% |
| Braham | 1,812 | 874,087 | (223,316) | 650,771 | 914,220 | --- | 914,220 | 40.5% | 1,152,225 | 79.3% |
| Brainerd | 13,659 | 2,463,854 | 747,295 | 3,211,149 | 2,985,777 | 434,001 | 3,419,778 | 6.5% | 12,602,096 | 27.1% |
| Breckenridge | 3,355 | 1,515,482 | --- | 1,515,482 | 1,515,482 | --- | 1,515,482 | --- | 2,504,427 | 60.5% |
| Bricelyn | 358 | 818,288 | 42,213 | 860,501 | 883,794 | --- | 883,794 | 2.7% | 240,167 | 368.0% |
| Brooklyn Center | 29,889 | 12,356,574 | (1,079,691) | 11,276,883 | 10,998,114 | (925,440) | 10,072,674 | -10.7% | 20,727,089 | 48.6% |
| Brooklyn Park | 78,362 | 13,945,109 | (23,044) | 13,922,065 | 15,229,276 | (28,855) | 15,200,421 | 9.2% | 59,155,585 | 25.7% |
| Broton | 747 | 121,156 | 46,099 | 167,255 | 193,793 | 45,849 | 239,642 | 43.3% | 402,408 | 59.6% |
| Browerville | 777 | 502,848 | 68,954 | 571,802 | 640,547 | 72,358 | 712,905 | 24.7% | 488,035 | 146.1% |
| Brownton | 735 | 289,258 | (34,452) | 254,806 | 304,323 | 3,534 | 307,857 | 20.8% | 584,943 | 52.6% |
| Buffalo | 15,911 | 3,195,058 | (1,659,674) | 1,535,384 | 3,545,922 | (1,531,014) | 2,014,908 | 31.2% | 8,172,178 | 24.7% |
| Buffalo Lake | 695 | 514,749 | --- | 514,749 | 691,646 | --- | 691,646 | 34.4% | 517,119 | 133.7% |
| Buhl | 1,005 | 1,229,010 | 57,377 | 1,286,387 | 1,101,094 | 77,191 | 1,178,285 | -8.4% | 790,028 | 149.1% |
| Burnsville | 61,747 | 14,741,303 | 2,634,951 | 17,376,254 | 18,116,673 | 2,784,137 | 20,900,810 | 20.3% | 33,159,167 | 63.0% |
| Butterfield | 584 | 196,329 | 185,324 | 381,653 | 166,073 | 190,929 | 357,002 | -6.5% | 384,751 | 92.8% |
| Byron | 5,264 | 1,082,446 | 195,294 | 1,277,740 | 777,394 | --- | 777,394 | -39.2% | 1,523,717 | 51.0% |
| Caledonia | 2,824 | 556,347 | --- | 556,347 | 868,765 | --- | 868,765 | 56.2% | 1,840,480 | 47.2% |
| Callaway | 233 | 2,824 | 232,986 | 235,810 | 3,222 | 274,031 | 277,253 | 17.6% | 302,838 | 91.6% |
| Cambridge | 8,338 | 2,889,283 | 848,184 | 3,737,467 | 2,842,442 | 799,038 | 3,641,480 | -2.6% | 5,938,115 | 61.3% |
| Canby | 1,757 | 1,135,265 | 168,490 | 1,303,755 | 1,420,939 | 30,584 | 1,451,523 | 11.3% | 2,224,688 | 65.2% |
| Cannon Falls | 4,108 | 2,208,567 | 23,157 | 2,231,724 | 1,903,728 | 62,656 | 1,966,384 | -11.9% | 3,541,228 | 55.5% |
| Carver | 4,293 | 1,061,439 | 34,697 | 1,096,136 | 1,181,894 | 45,446 | 1,227,340 | 12.0% | 2,130,020 | 57.6% |
| Cass Lake | 761 | 245,383 | 23,301 | 268,684 | 685,816 | --- | 685,816 | 155.3% | 722,591 | 94.9% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Population | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Centerville | 3,931 | 1,253,989 | --- | 1,253,989 | 1,317,741 | (1,103,264) | 214,477 | -82.9% | 1,948,942 | 11.0% |
| Ceylon | 350 | 239,485 | 2,470 | 241,955 | 268,328 | 2,470 | 270,798 | 11.9% | 220,014 | 123.1% |
| Champlin | 22,880 | 3,999,398 | 1,135,093 | 5,134,491 | 4,065,191 | 1,290,047 | 5,355,238 | 4.3% | 12,108,270 | 44.2% |
| Chandler | 264 | 23,039 | 310,360 | 333,399 | 56,595 | 520,922 | 577,517 | 73.2% | 212,930 | 271.2% |
| Chanhassen | 24,503 | 5,274,584 | 129,385 | 5,403,969 | 5,550,732 | 228,530 | 5,779,262 | 6.9% | 14,159,771 | 40.8% |
| Chaska | 25,270 | 2,705,330 | (15,926) | 2,689,404 | 2,536,154 | (968,102) | 1,568,052 | -41.7% | 18,882,169 | 8.3% |
| Chatfield | 2,815 | 991,973 | 1,147,368 | 2,139,341 | 892,541 | 1,277,191 | 2,169,732 | 1.4% | 2,931,757 | 74.0% |
| Chisago City | 5,069 | 905,969 | 106,967 | 1,012,936 | 1,017,143 | 78,024 | 1,095,167 | 8.1% | 2,660,190 | 41.2% |
| Chisholm | 5,029 | 7,094,044 | --- | 7,094,044 | 7,866,837 | --- | 7,866,837 | 10.9% | 4,863,740 | 161.7% |
| Chokio | 389 | 592,641 | 33,985 | 626,626 | 627,968 | 36,505 | 664,473 | 6.0% | 195,934 | 339.1% |
| Circle Pines | 4,961 | 2,703,551 | (491,845) | 2,211,706 | 2,958,504 | (479,451) | 2,479,053 | 12.1% | 2,269,787 | 109.2% |
| Clara City | 1,319 | 1,808,472 | 35,214 | 1,843,686 | 1,895,510 | 32,079 | 1,927,589 | 4.6% | 1,414,625 | 136.3% |
| Clarissa | 668 | 383,206 | 12,069 | 395,275 | 345,907 | 31,350 | 377,257 | -4.6% | 296,863 | 127.1% |
| Clarkfield | 831 | 1,654,259 | (51,950) | 1,602,309 | 1,497,318 | (52,910) | 1,444,408 | -9.9% | 858,329 | 168.3% |
| Cleveland | 721 | 329,162 | 71,079 | 400,241 | 403,580 | 19,038 | 422,618 | 5.6% | 447,341 | 94.5% |
| Climax | 276 | 116,328 | --- | 116,328 | 94,344 | --- | 94,344 | -18.9% | 138,755 | 68.0% |
| Cloquet | 12,258 | 4,129,849 | 828,432 | 4,958,281 | 4,071,104 | 818,417 | 4,889,521 | -1.4% | 5,694,419 | 85.9% |
| Cohasset | 2,767 | 558,044 | --- | 558,044 | 868,386 | --- | 868,386 | 55.6% | 1,349,948 | 64.3% |
| Cokato | 2,742 | 867,862 | 93,993 | 961,855 | 919,078 | 139,874 | 1,058,952 | 10.1% | 1,591,331 | 66.5% |
| Cold Spring | 4,081 | 1,957,596 | (1,156,903) | 800,693 | 1,947,944 | (1,179,478) | 768,466 | -4.0% | 2,738,040 | 28.1% |
| Cologne | 1,633 | 1,844,598 | --- | 1,844,598 | 1,842,602 | --- | 1,842,602 | -0.1% | 1,232,618 | 149.5% |
| Columbia Heights | 19,709 | 6,304,639 | 2,982,318 | 9,286,957 | 7,278,928 | 3,215,436 | 10,494,364 | 13.0% | 13,070,050 | 80.3% |
| Columbus | 3,887 | 634,724 | 2,349,583 | 2,984,307 | 571,058 | 2,304,936 | 2,875,994 | -3.6% | 1,778,572 | 161.7% |
| Cook | 570 | 630,714 | 212,519 | 843,233 | 530,221 | 440,266 | 970,487 | 15.1% | 1,291,854 | 75.1% |
| Coon Rapids | 62,435 | 13,024,446 | 6,587,026 | 19,611,472 | 13,439,561 | 6,985,862 | 20,425,423 | 4.2% | 32,728,099 | 62.4% |
| Corcoran | 5,513 | 961,389 | 22,293 | 983,682 | 1,085,355 | 21,733 | 1,107,088 | 12.5% | 3,325,966 | 33.3% |
| Cosmos | 463 | 153,474 | 7,102 | 160,576 | 163,767 | 9,973 | 173,740 | 8.2% | 354,989 | 48.9% |
| Cottage Grove | 35,250 | 9,218,791 | (925,728) | 8,293,063 | 9,494,122 | (1,079,312) | 8,414,810 | 1.5% | 18,836,913 | 44.7% |
| Cottonwood | 1,207 | 409,907 | 339,929 | 749,836 | 462,675 | 484,001 | 946,676 | 26.3% | 877,799 | 107.8% |
| Courtland | 619 | 323,619 | 171,879 | 495,498 | 294,782 | 172,626 | 467,408 | -5.7% | 166,125 | 281.4% |
| Cromwell | 241 | (4,396) | 139,444 | 135,048 | 15,641 | 151,079 | 166,720 | 23.5% | 352,790 | 47.3% |
| Crookston | 7,902 | 3,714,152 | 1,025,453 | 4,739,605 | 4,925,932 | 4,137,570 | 9,063,502 | 91.2% | 7,234,087 | 125.3% |
| Crosslake | 2,193 | 1,743,551 | --- | 1,743,551 | 2,014,696 | --- | 2,014,696 | 15.6% | 2,314,409 | 87.1% |
| Crystal | 22,436 | 7,703,113 | 3,971,753 | 11,674,866 | 7,395,794 | 4,021,948 | 11,417,742 | -2.2% | 13,472,146 | 84.8% |
| Currie | 232 | 50,508 | 59,251 | 109,759 | 56,295 | 44,811 | 101,106 | -7.9% | 198,244 | 51.0% |
| Dalton | 249 | 21,911 | 54,726 | 76,637 | 31,348 | 20,348 | 51,696 | -32.5% | 144,435 | 35.8% |
| Danvers | 94 | 64,838 | --- | 64,838 | 100,225 | --- | 100,225 | 54.6% | 96,932 | 103.4% |
| Darfur | 103 | 143,336 | --- | 143,336 | 152,889 | --- | 152,889 | 6.7% | 101,740 | 150.3% |
| Darwin | 353 | 197,336 | 16,820 | 214,156 | 148,236 | 18,432 | 166,668 | -22.2% | 98,101 | 169.9% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Dassel | 1,460 | 47,546 | 156,767 | 204,313 | 140,630 | 153,246 | 293,876 | 43.8% | 928,758 | 31.6% |
| Dawson | 1,492 | 214,748 | 1,322,952 | 1,537,700 | 332,510 | 1,507,422 | 1,839,932 | 19.7% | 1,271,184 | 144.7% |
| Dayton | 5,011 | 1,461,575 | 139,601 | 1,601,176 | 1,457,808 | 160,086 | 1,617,894 | 1.0% | 2,562,992 | 63.1% |
| Deephaven | 3,793 | 3,015,873 | --- | 3,015,873 | 3,248,290 | --- | 3,248,290 | 7.7% | 2,686,055 | 120.9% |
| Deer River | 949 | (25,947) | 420,437 | 394,490 | (74,221) | 476,465 | 402,244 | 2.0% | 1,074,392 | 37.4% |
| Delano | 5,757 | 1,822,655 | (1,370,724) | 451,931 | 2,139,314 | (1,396,187) | 743,127 | 64.4% | 2,964,644 | 25.1% |
| Delavan | 169 | 293,838 | --- | 293,838 | 398,148 | --- | 398,148 | 35.5% | 141,575 | 281.2% |
| Detroit Lakes | 9,053 | 3,050,429 | 1,390,772 | 4,441,201 | 3,464,087 | 876,499 | 4,340,586 | -2.3% | 7,331,206 | 59.2% |
| Dilworth | 4,246 | 1,506,646 | --- | 1,506,646 | 1,654,176 | --- | 1,654,176 | 9.8% | 1,983,207 | 83.4% |
| Dodge Center | 2,724 | 812,035 | 270,436 | 1,082,471 | 1,181,158 | 308,526 | 1,489,684 | 37.6% | 1,585,331 | 94.0% |
| Dover | 757 | 107,725 | 145,467 | 253,192 | 206,064 | 61,944 | 268,008 | 5.9% | 228,081 | 117.5% |
| Dovray | 57 | 76,830 | 30,090 | 106,920 | 80,736 | 10,110 | 90,846 | -15.0% | 80,846 | 112.4% |
| Duluth | 86,367 | 8,580,610 | 12,604,387 | 21,184,997 | 10,967,703 | 15,481,998 | 26,449,701 | 24.9% | 99,310,866 | 26.6% |
| Dundas | 1,458 | 479,419 | 355,642 | 835,061 | 593,991 | 310,344 | 904,335 | 8.3% | 983,282 | 92.0% |
| Dundee [*] | 66 | 55,773 | 4,346 | 60,119 | --- | --- | --- | -100.0% | --- | --- |
| Dunnell | 160 | 165,890 | 18,864 | 184,754 | 178,097 | 26,285 | 204,382 | 10.6% | 151,550 | 134.9% |
| Eagan | 66,810 | 14,998,980 | --- | 14,998,980 | 17,186,480 | 2,240,661 | 19,427,141 | 29.5% | 31,324,932 | 62.0% |
| Eagle Bend | 517 | 461,697 | 61,192 | 522,889 | 465,613 | 43,815 | 509,428 | -2.6% | 393,701 | 129.4% |
| Eagle Lake | 2,779 | 1,583,872 | --- | 1,583,872 | 1,825,215 | --- | 1,825,215 | 15.2% | 1,198,735 | 152.3% |
| East Bethel | 11,591 | 2,918,685 | --- | 2,918,685 | 2,226,625 | --- | 2,226,625 | -23.7% | 4,286,144 | 51.9% |
| East Grand Forks | 8,731 | 3,144,775 | (797) | 3,143,978 | 2,857,761 | (73,763) | 2,783,998 | -11.4% | 9,057,228 | 30.7% |
| East Gull Lake | 996 | 403,568 | (429) | 403,139 | 328,668 | 4,901 | 333,569 | -17.3% | 352,538 | 94.6% |
| Easton | 196 | 525,954 | 44,266 | 570,220 | 563,108 | --- | 563,108 | -1.2% | 225,632 | 249.6% |
| Echo | 269 | 184,792 | --- | 184,792 | 153,795 | --- | 153,795 | -16.8% | 161,510 | 95.2% |
| Eden Prairie | 62,593 | 21,509,541 | (2,868) | 21,506,673 | 22,292,187 | (130) | 22,292,057 | 3.7% | 44,085,448 | 50.6% |
| Edgerton | 1,147 | 1,129,715 | 481,015 | 1,610,730 | 1,194,985 | 484,056 | 1,679,041 | 4.2% | 691,577 | 242.8% |
| Edina | 50,261 | 14,132,918 | --- | 14,132,918 | 12,995,773 | --- | 12,995,773 | -8.0% | 35,816,866 | 36.3% |
| Elk River | 23,730 | 6,039,662 | 4,055,012 | 10,094,674 | 6,140,877 | 4,381,586 | 10,522,463 | 4.2% | 16,324,896 | 64.5% |
| Elko New Market | 4,472 | 1,023,780 | 137,899 | 1,161,679 | 986,867 | 158,700 | 1,145,567 | -1.4% | 1,920,039 | 59.7% |
| Elmore | 586 | 180,357 | 106,878 | 287,235 | 207,409 | 62,669 | 270,078 | -6.0% | 588,306 | 45.9% |
| Ely | 3,491 | 2,571,471 | 602,087 | 3,173,558 | 2,775,999 | 579,865 | 3,355,864 | 5.7% | 3,816,052 | 87.9% |
| Elysian | 679 | 432,622 | 35,274 | 467,896 | 341,565 | 4,969 | 346,534 | -25.9% | 625,103 | 55.4% |
| Emily | 830 | 1,187,725 | --- | 1,187,725 | 1,352,902 | --- | 1,352,902 | 13.9% | 675,262 | 200.4% |
| Eveleth | 3,694 | 4,467,386 | 358,365 | 4,825,751 | 4,592,063 | 324,411 | 4,916,474 | 1.9% | 4,656,848 | 105.6% |
| Excelsior | 2,273 | 1,316,204 | 117,857 | 1,434,061 | 1,161,456 | 130,537 | 1,291,993 | -9.9% | 1,788,737 | 72.2% |
| Eyota | 2,040 | 674,572 | 451,815 | 1,126,387 | 754,544 | 576,846 | 1,331,390 | 18.2% | 721,298 | 184.6% |
| Fairfax | 1,197 | 304,572 | --- | 304,572 | 350,817 | 387,021 | 737,838 | 142.3% | 1,193,866 | 61.8% |
| Fairmont | 10,464 | 4,350,013 | 2,248,220 | 6,598,233 | 5,307,359 | 1,050,190 | 6,357,549 | -3.6% | 7,722,384 | 82.3% |
| Falcon Heights | 5,398 | 1,326,645 | 285,035 | 1,611,680 | 1,334,716 | 251,368 | 1,586,084 | -1.6% | 2,006,854 | 79.0% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Faribault | 23,631 | 9,129,949 | 1,046,223 | 10,176,172 | 10,656,328 | 1,066,511 | 11,722,839 | 15.2% | 15,647,313 | 74.9% |
| Farmington | 22,386 | 3,079,013 | 258,439 | 3,337,452 | 4,074,191 | 208,415 | 4,282,606 | 28.3% | 10,274,595 | 41.7% |
| Fergus Falls | 13,280 | 5,243,993 | 3,539,192 | 8,783,185 | 5,157,312 | 3,466,509 | 8,623,821 | -1.8% | 10,770,090 | 80.1% |
| Fertile | 859 | 1,026,043 | (40,588) | 985,455 | 877,046 | (50,578) | 826,468 | -16.1% | 865,977 | 95.4% |
| Finlayson | 310 | 155,913 | 89,726 | 245,639 | 179,115 | 93,162 | 272,277 | 10.8% | 222,040 | 122.6% |
| Fisher | 436 | 96,987 | --- | 96,987 | 113,222 | --- | 113,222 | 16.7% | 237,541 | 47.7% |
| Foley | 2,708 | 1,968,782 | 952,343 | 2,921,125 | 2,084,424 | 1,109,086 | 3,193,510 | 9.3% | 1,397,406 | 228.5% |
| Forest Lake | 19,484 | 4,940,450 | (1,978,159) | 2,962,291 | 5,046,016 | (1,893,169) | 3,152,847 | 6.4% | 19,715,969 | 16.0% |
| Fountain | 412 | 252,680 | 89,711 | 342,391 | 256,878 | 113,347 | 370,225 | 8.1% | 192,340 | 192.5% |
| Franklin | 490 | 323,572 | --- | 323,572 | 376,292 | --- | 376,292 | 16.3% | 322,934 | 116.5% |
| Frazee | 1,396 | 797,714 | 133,490 | 931,204 | 880,693 | 159,120 | 1,039,813 | 11.7% | 919,008 | 113.1% |
| Freeport | 668 | 366,873 | 447,140 | 814,013 | 404,850 | 367,123 | 771,973 | -5.2% | 457,497 | 168.7% |
| Fridley | 27,952 | 7,997,036 | 1,527,153 | 9,524,189 | 8,242,331 | 1,494,512 | 9,736,843 | 2.2% | 21,326,852 | 45.7% |
| Frost | 191 | 134,892 | 4,576 | 139,468 | 126,215 | 5,121 | 131,336 | -5.8% | 218,222 | 60.2% |
| Fulda | 1,290 | 324,731 | 332,793 | 657,524 | 309,614 | 410,362 | 719,976 | 9.5% | 814,709 | 88.4% |
| Garvin | 134 | 206,217 | 34,532 | 240,749 | 210,984 | 35,181 | 246,165 | 2.2% | 100,932 | 243.9% |
| Gaylord | 2,289 | 1,055,804 | 1,085,381 | 2,141,185 | 1,287,839 | 106,180 | 1,394,019 | -34.9% | 1,663,596 | 83.8% |
| Gem Lake | 413 | 387,069 | --- | 387,069 | 320,746 | --- | 320,746 | -17.1% | 348,256 | 92.1% |
| Gibbon | 764 | 477,629 | 6,201 | 483,830 | 424,993 | 10,619 | 435,612 | -10.0% | 667,586 | 65.3% |
| Gilbert | 1,817 | 910,796 | 262,421 | 1,173,217 | 877,759 | 267,244 | 1,145,003 | -2.4% | 2,533,361 | 45.2% |
| Glencoe | 5,552 | 1,821,249 | 13,418 | 1,834,667 | 1,883,423 | 4,982 | 1,888,405 | 2.9% | 4,122,756 | 45.8% |
| Glenwood | 2,560 | 1,347,816 | 132,781 | 1,480,597 | 1,284,564 | 35,274 | 1,319,838 | -10.9% | 1,906,965 | 69.2% |
| Golden Valley | 20,790 | 9,707,985 | 143,723 | 9,851,708 | 10,140,108 | 168,633 | 10,308,741 | 4.6% | 15,470,303 | 66.6% |
| Good Thunder | 555 | 699,280 | 41,986 | 741,266 | 737,102 | 41,985 | 779,087 | 5.1% | 387,012 | 201.3% |
| Goodridge | 136 | (6,490) | 6,722 | 232 | (43,658) | 7,384 | (36,274) | -15735.3% | 226,727 | -16.0% |
| Goodview | 4,064 | 903,221 | --- | 903,221 | 1,001,810 | --- | 1,001,810 | 10.9% | 1,484,017 | 67.5% |
| Granada | 289 | 216,951 | 65,876 | 282,827 | 242,926 | 68,490 | 311,416 | 10.1% | 94,361 | 330.0% |
| Grand Marais | 1,367 | 2,539,213 | 251,909 | 2,791,122 | 2,974,279 | 272,536 | 3,246,815 | 16.3% | 2,079,065 | 156.2% |
| Grand Meadow | 1,161 | 624,341 | 782,610 | 1,406,951 | 626,113 | 345,345 | 971,458 | -31.0% | 593,925 | 163.6% |
| Grand Rapids | 11,114 | 4,876,897 | 509,440 | 5,386,337 | 5,234,267 | 573,213 | 5,807,480 | 7.8% | 11,286,496 | 51.5% |
| Granite Falls | 2,824 | 1,030,272 | 21,656 | 1,051,928 | 1,109,806 | 801,761 | 1,911,567 | 81.7% | 2,722,202 | 70.2% |
| Grant | 4,185 | 1,055,456 | --- | 1,055,456 | 1,042,385 | --- | 1,042,385 | -1.2% | 1,269,920 | 82.1% |
| Greenbush | 721 | 401,156 | 234,717 | 635,873 | 474,490 | 270,210 | 744,700 | 17.1% | 550,793 | 135.2% |
| Greenfield | 2,822 | 815,658 | 51,445 | 867,103 | 833,049 | 52,348 | 885,397 | 2.1% | 1,423,342 | 62.2% |
| Greenwood | 689 | 391,316 | 13,746 | 405,062 | 463,415 | 8,625 | 472,040 | 16.5% | 616,207 | 76.6% |
| Grove City | 626 | 472,529 | --- | 472,529 | 521,948 | --- | 521,948 | 10.5% | 421,392 | 123.9% |
| Grygla | 226 | 76,562 | 123,129 | 199,691 | 38,250 | 150,794 | 189,044 | -5.3% | 285,881 | 66.1% |
| Hadley | 54 | 44,020 | 12,242 | 56,262 | 46,723 | --- | 46,723 | -17.0% | 40,068 | 116.6% |
| Hallock | 959 | 969,166 | (12,589) | 956,577 | 961,435 | (10,519) | 950,916 | -0.6% | 855,214 | 111.2% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Halstad | 587 | 507,544 | (143,566) | 363,978 | 448,536 | (141,473) | 307,063 | -15.6% | 291,167 | 105.5% |
| Ham Lake | 15,666 | 2,854,845 | 873,994 | 3,728,839 | 2,912,494 | 927,343 | 3,839,837 | 3.0% | 3,872,981 | 99.1% |
| Hamburg | 501 | 317,513 | --- | 317,513 | 368,727 | --- | 368,727 | 16.1% | 364,288 | 101.2% |
| Hancock | 772 | 457,094 | 134,147 | 591,241 | 643,928 | 176,096 | 820,024 | 38.7% | 272,016 | 301.5% |
| Hanley Falls | 289 | 70,313 | 73,583 | 143,896 | 98,888 | 74,945 | 173,833 | 20.8% | 181,072 | 96.0% |
| Hanover | 3,150 | 630,500 | --- | 630,500 | 849,495 | --- | 849,495 | 34.7% | 1,129,665 | 75.2% |
| Hanska | 380 | 273,238 | 29,426 | 302,664 | 232,147 | 28,204 | 260,351 | -14.0% | 264,860 | 98.3% |
| Harmony | 1,019 | 542,924 | 160,280 | 703,204 | 620,072 | 229,766 | 849,838 | 20.9% | 1,135,980 | 74.8% |
| Harris | 1,130 | 1,361,075 | 10,379 | 1,371,454 | 1,148,725 | 8,535 | 1,157,260 | -15.6% | 316,551 | 365.6% |
| Hastings | 22,492 | 3,482,239 | 4,096,198 | 7,578,437 | 3,446,128 | 3,233,400 | 6,679,528 | -11.9% | 15,065,814 | 44.3% |
| Hayfield | 1,340 | 483,432 | 14,774 | 498,206 | 487,399 | 42,340 | 529,739 | 6.3% | 800,863 | 66.1% |
| Hector | 1,104 | 507,241 | 383,284 | 890,525 | 775,248 | 662,197 | 1,437,445 | 61.4% | 984,326 | 146.0% |
| Henderson | 895 | 217,827 | 35,179 | 253,006 | 251,885 | 44,324 | 296,209 | 17.1% | 643,671 | 46.0% |
| Hendricks | 705 | 266,473 | 29,600 | 296,073 | 202,655 | 14,940 | 217,595 | -26.5% | 702,630 | 31.0% |
| Hendrum | 294 | 23,703 | (48,286) | (24,583) | 20,284 | (50,120) | (29,836) | -21.4% | 205,638 | -14.5% |
| Henning | 805 | 250,673 | 340,195 | 590,868 | 315,859 | 340,397 | 656,256 | 11.1% | 486,935 | 134.8% |
| Herman | 434 | 370,509 | 59,301 | 429,810 | 411,759 | 52,341 | 464,100 | 8.0% | 425,225 | 109.1% |
| Hermantown | 9,726 | 2,976,724 | 537,907 | 3,514,631 | 3,333,882 | 614,019 | 3,947,901 | 12.3% | 4,549,134 | 86.8% |
| Heron Lake | 690 | 894,591 | 366,036 | 1,260,627 | 889,028 | 444,703 | 1,333,731 | 5.8% | 457,506 | 291.5% |
| Hibbing | 16,340 | 12,843,981 | 108,201 | 12,952,182 | 13,737,747 | 158,304 | 13,896,051 | 7.3% | 17,248,629 | 80.6% |
| Hills | 683 | 386,831 | 203,801 | 590,632 | 403,591 | 226,822 | 630,413 | 6.7% | 301,369 | 209.2% |
| Hilltop | 801 | 1,050,798 | --- | 1,050,798 | 886,898 | --- | 886,898 | -15.6% | 808,467 | 109.7% |
| Hinckley | 1,794 | 974,984 | 475,198 | 1,450,182 | 1,691,743 | --- | 1,691,743 | 16.7% | 1,094,897 | 154.5% |
| Hitterdal | 205 | 95,193 | (56,938) | 38,255 | 94,033 | (71,990) | 22,043 | -42.4% | 179,199 | 12.3% |
| Hoffman | 650 | 349,020 | 58,966 | 407,986 | 422,469 | 76,964 | 499,433 | 22.4% | 698,814 | 71.5% |
| Holdingford | 713 | 492,956 | --- | 492,956 | 436,406 | --- | 436,406 | -11.5% | 403,190 | 108.2% |
| Hopkins | 18,971 | 5,249,909 | 2,497,812 | 7,747,721 | 5,523,136 | 2,840,114 | 8,363,250 | 7.9% | 16,883,138 | 49.5% |
| Houston | 970 | 326,851 | 260,958 | 587,809 | 242,080 | 293,812 | 535,892 | -8.8% | 954,843 | 56.1% |
| Howard Lake | 2,046 | 1,568,372 | 127,588 | 1,695,960 | 1,660,185 | 84,102 | 1,744,287 | 2.8% | 1,785,984 | 97.7% |
| Hoyt Lakes | 2,033 | 1,448,463 | 783,451 | 2,231,914 | 1,368,924 | 955,243 | 2,324,167 | 4.1% | 3,180,232 | 73.1% |
| Hugo | 14,201 | 2,186,178 | 467,816 | 2,653,994 | 2,316,449 | 642,099 | 2,958,548 | 11.5% | 4,228,427 | 70.0% |
| Hutchinson | 14,124 | 6,070,670 | 399,100 | 6,469,770 | 6,704,741 | 495,219 | 7,199,960 | 11.3% | 12,002,503 | 60.0% |
| Independence | 3,668 | 1,178,889 | (61,730) | 1,117,159 | 1,136,764 | (25,649) | 1,111,115 | -0.5% | 2,316,379 | 48.0% |
| International Falls | 6,333 | 2,907,280 | 1,453,253 | 4,360,533 | 2,498,943 | 956,584 | 3,455,527 | -20.8% | 7,993,434 | 43.2% |
| Inver Grove Heights | 34,831 | 8,029,014 | 1,038,100 | 9,067,114 | 9,111,824 | 1,023,281 | 10,135,105 | 11.8% | 20,741,447 | 48.9% |
| Isanti | 5,409 | 1,910,313 | (45,028) | 1,865,285 | 1,681,887 | 58,771 | 1,740,658 | -6.7% | 2,919,503 | 59.6% |
| Ivanhoe | 553 | 190,649 | 388,501 | 579,150 | 108,326 | 367,353 | 475,679 | -17.9% | 606,078 | 78.5% |
| Jackson | 3,369 | 5,143,901 | (921,720) | 4,222,181 | 5,562,749 | (1,182,619) | 4,380,130 | 3.7% | 4,115,597 | 106.4% |
| Janesville | 2,280 | 599,701 | 158,934 | 758,635 | 834,366 | 179,647 | 1,014,013 | 33.7% | 1,403,961 | 72.2% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Jasper | 614 | 749,985 | 199,666 | 949,651 | 882,710 | 225,187 | 1,107,897 | 16.7% | 411,885 | 269.0% |
| Jeffers | 361 | 285,574 | --- | 285,574 | 186,976 | 45,001 | 231,977 | -18.8% | 285,270 | 81.3% |
| Jordan | 6,148 | 1,798,961 | 416,988 | 2,215,949 | 1,890,466 | 447,386 | 2,337,852 | 5.5% | 3,128,088 | 74.7% |
| Kandiyohi | 484 | 208,913 | --- | 208,913 | 239,567 | --- | 239,567 | 14.7% | 247,500 | 96.8% |
| Karlstad | 760 | 504,082 | 86,263 | 590,345 | 496,643 | 108,383 | 605,026 | 2.5% | 656,592 | 92.1% |
| Kasota | 671 | 325,741 | --- | 325,741 | 458,164 | --- | 458,164 | 40.7% | 309,669 | 148.0% |
| Kasson | 6,124 | 851,131 | 255,206 | 1,106,337 | 1,058,417 | 178,666 | 1,237,083 | 11.8% | 3,223,863 | 38.4% |
| Kellogg | 441 | 185,899 | 105,225 | 291,124 | 221,033 | 142,946 | 363,979 | 25.0% | 330,953 | 110.0% |
| Kennedy | 175 | 38,666 | 85,128 | 123,794 | 22,340 | 95,671 | 118,011 | -4.7% | 236,705 | 49.9% |
| Kenyon | 1,828 | 723,910 | 181,049 | 904,959 | 746,769 | 213,148 | 959,917 | 6.1% | 1,306,423 | 73.5% |
| Kimball | 776 | 350,207 | 229,081 | 579,288 | 341,275 | 236,973 | 578,248 | -0.2% | 939,553 | 61.5% |
| La Crescent | 5,074 | 1,972,405 | --- | 1,972,405 | 1,613,272 | --- | 1,613,272 | -18.2% | 3,555,061 | 45.4% |
| Lake Benton | 674 | 323,081 | 176,728 | 499,809 | 360,624 | 176,155 | 536,779 | 7.4% | 565,606 | 94.9% |
| Lake City | 5,031 | 4,527,810 | 409,787 | 4,937,597 | 3,765,158 | 1,384,922 | 5,150,080 | 4.3% | 4,676,542 | 110.1% |
| Lake Crystal | 2,546 | 2,657,513 | 184,907 | 2,842,420 | 2,784,838 | 64,417 | 2,849,255 | 0.2% | 1,967,336 | 144.8% |
| Lake Elmo | 8,594 | 2,318,310 | 89,638 | 2,407,948 | 2,542,038 | 201,758 | 2,743,796 | 13.9% | 3,198,799 | 85.8% |
| Lake Wilson | 245 | 165,521 | 103,132 | 268,653 | 77,005 | 116,506 | 193,511 | -28.0% | 201,708 | 95.9% |
| Lakefield | 1,712 | 1,147,711 | (123,030) | 1,024,681 | 1,236,851 | 222,211 | 1,459,062 | 42.4% | 1,272,874 | 114.6% |
| Lakeville | 59,361 | 9,540,546 | 926,731 | 10,467,277 | 10,850,065 | 970,461 | 11,820,526 | 12.9% | 23,131,638 | 51.1% |
| Lamberton | 810 | 611,944 | --- | 611,944 | 306,644 | --- | 306,644 | -49.9% | 1,047,552 | 29.3% |
| Lancaster | 342 | 146,794 | 44,648 | 191,442 | 223,204 | 92,140 | 315,344 | 64.7% | 291,513 | 108.2% |
| Lanesboro | 755 | 184,470 | 137,772 | 322,242 | 265,181 | 216,146 | 481,327 | 49.4% | 1,162,602 | 41.4% |
| Lauderdale | 2,461 | 738,304 | 137,647 | 875,951 | 756,799 | 131,160 | 887,959 | 1.4% | 1,213,659 | 73.2% |
| Le Center | 2,506 | 117,391 | --- | 117,391 | 332,762 | (52,991) | 279,771 | 138.3% | 1,431,794 | 19.5% |
| Le Sueur | 4,073 | 545,568 | 1,517,821 | 2,063,389 | 956,648 | 3,102,187 | 4,058,835 | 96.7% | 3,549,374 | 114.4% |
| LeRoy | 938 | 695,024 | 10,883 | 705,907 | 807,818 | (3,398) | 804,420 | 14.0% | 492,901 | 163.2% |
| Lewiston | 1,593 | 646,186 | 439,962 | 1,086,148 | 597,190 | 399,234 | 996,424 | -8.3% | 868,966 | 114.7% |
| Lewisville | 240 | 97,227 | 30,277 | 127,504 | 141,003 | 32,261 | 173,264 | 35.9% | 155,127 | 111.7% |
| Lexington | 2,068 | 375,412 | --- | 375,412 | 892,654 | --- | 892,654 | 137.8% | 1,540,968 | 57.9% |
| Lindstrom | 4,458 | 992,438 | 41,587 | 1,034,025 | 1,132,200 | 19,544 | 1,151,744 | 11.4% | 1,822,379 | 63.2% |
| Lino Lakes | 21,129 | 5,209,286 | 121,075 | 5,330,361 | 5,053,064 | 210,385 | 5,263,449 | -1.3% | 8,460,875 | 62.2% |
| Litchfield | 6,741 | 2,945,100 | 1,390,712 | 4,335,812 | 3,007,706 | 1,283,808 | 4,291,514 | -1.0% | 5,071,874 | 84.6% |
| Little Canada | 9,912 | 2,191,138 | 909,090 | 3,100,228 | 2,399,847 | 985,743 | 3,385,590 | 9.2% | 3,782,518 | 89.5% |
| Little Falls | 8,807 | 768,933 | 1,659,717 | 2,428,650 | 1,031,140 | 4,187,961 | 5,219,101 | 114.9% | 4,530,351 | 115.2% |
| Littlefork | 624 | 287,627 | 67,656 | 355,283 | 294,453 | 71,951 | 366,404 | 3.1% | 680,887 | 53.8% |
| Long Lake | 1,851 | 763,103 | 170,422 | 933,525 | 706,854 | 178,864 | 885,718 | -5.1% | 1,408,367 | 62.9% |
| Long Prairie | 3,421 | 835,938 | 90,915 | 926,853 | 797,805 | 91,600 | 889,405 | -4.0% | 1,706,609 | 52.1% |
| Lonsdale | 3,821 | 2,138,170 | --- | 2,138,170 | 2,159,793 | --- | 2,159,793 | 1.0% | 1,690,550 | 127.8% |
| Lowry | 297 | 68,091 | 19,099 | 87,190 | 97,001 | 48,583 | 145,584 | 67.0% | 175,363 | 83.0% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Luverne | 4,704 | 1,991,343 | 591,396 | 2,582,739 | 2,391,185 | 384,370 | 2,775,555 | 7.5% | 4,339,746 | 64.0% |
| Lynd | 442 | 98,870 | 56,129 | 154,999 | 119,865 | (100,684) | 19,181 | -87.6% | 287,338 | 6.7% |
| Madelia | 2,320 | 1,542,026 | --- | 1,542,026 | 1,703,799 | --- | 1,703,799 | 10.5% | 2,080,058 | 81.9% |
| Madison | 1,500 | 1,419,570 | 1,214,250 | 2,633,820 | 1,406,684 | 1,129,126 | 2,535,810 | -3.7% | 1,404,951 | 180.5% |
| Madison Lake | 1,137 | 775,233 | 443,011 | 1,218,244 | 921,048 | 557,171 | 1,478,219 | 21.3% | 625,374 | 236.4% |
| Mahnomen | 1,208 | 939,438 | --- | 939,438 | 1,496,985 | --- | 1,496,985 | 59.3% | 729,263 | 205.3% |
| Mahtomedi | 8,043 | 4,512,238 | 1,287,936 | 5,800,174 | 4,629,393 | 1,417,262 | 6,046,655 | 4.2% | 3,743,051 | 161.5% |
| Mankato | 41,202 | 10,497,750 | 2,970,668 | 13,468,418 | 10,852,060 | 3,856,966 | 14,709,026 | 9.2% | 23,154,890 | 63.5% |
| Mantorville | 1,217 | 638,581 | 156,423 | 795,004 | 688,070 | 239,393 | 927,463 | 16.7% | 541,935 | 171.1% |
| Maple Grove | 64,448 | 7,110,270 | 3,011,542 | 10,121,812 | 7,211,419 | 3,244,694 | 10,456,113 | 3.3% | 37,270,022 | 28.1% |
| Maple Lake | 2,109 | 846,137 | 486,851 | 1,332,988 | 1,081,372 | 567,484 | 1,648,856 | 23.7% | 1,125,205 | 146.5% |
| Maple Plain | 1,777 | 987,373 | 489,878 | 1,477,251 | 1,063,008 | 553,485 | 1,616,493 | 9.4% | 1,625,122 | 99.5% |
| Mapleton | 1,760 | 736,052 | (69,392) | 666,660 | 823,270 | 145,432 | 968,702 | 45.3% | 971,397 | 99.7% |
| Maplewood | 39,054 | 8,027,244 | (174,519) | 7,852,725 | 8,364,322 | 155,212 | 8,519,534 | 8.5% | 19,440,729 | 43.8% |
| Marshall | 13,719 | 8,433,424 | (154,495) | 8,278,929 | 6,644,632 | (116,363) | 6,528,269 | -21.1% | 11,387,317 | 57.3% |
| Mayer | 1,829 | 411,950 | --- | 411,950 | 402,639 | --- | 402,639 | -2.3% | 588,928 | 68.4% |
| Maynard | 358 | 6,081 | 145,113 | 151,194 | 2,084 | 146,180 | 148,264 | -1.9% | 396,669 | 37.4% |
| Mazeppa | 846 | 228,140 | (13,062) | 215,078 | 276,483 | 71,807 | 348,290 | 61.9% | 560,291 | 62.2% |
| McIntosh [**] | 630 | --- | --- | --- | 164,136 | 21,430 | 185,566 | --- | 353,842 | 52.4% |
| Medford | 1,242 | 98,162 | 16,523 | 114,685 | 242,357 | 16,978 | 259,335 | 126.1% | 685,908 | 37.8% |
| Medina | 5,831 | 2,579,551 | 493,016 | 3,072,567 | 2,094,917 | 505,483 | 2,600,400 | -15.4% | 4,334,852 | 60.0% |
| Melrose | 3,659 | 1,267,436 | 397,121 | 1,664,557 | 1,461,150 | 261,862 | 1,723,012 | 3.5% | 1,844,771 | 93.4% |
| Menahga | 1,342 | 431,879 | (7,177) | 424,702 | 398,478 | (9,677) | 388,801 | -8.5% | 825,711 | 47.1% |
| Mendota Heights | 11,124 | 5,496,987 | 519,842 | 6,016,829 | 5,877,087 | 463,931 | 6,341,018 | 5.4% | 6,823,718 | 92.9% |
| Mentor | 153 | 123,942 | 54,664 | 178,606 | 131,937 | 83,050 | 214,987 | 20.4% | 234,978 | 91.5% |
| Middle River | 306 | 225,097 | 144,140 | 369,237 | 236,891 | 162,879 | 399,770 | 8.3% | 216,566 | 184.6% |
| Milaca | 2,911 | 1,219,289 | --- | 1,219,289 | 1,239,737 | --- | 1,239,737 | 1.7% | 1,680,726 | 73.8% |
| Milan | 357 | 510,082 | 17,655 | 527,737 | 522,202 | 38,017 | 560,219 | 6.2% | 216,829 | 258.4% |
| Milroy | 247 | 121,434 | 50,889 | 172,323 | 138,964 | 51,094 | 190,058 | 10.3% | 222,100 | 85.6% |
| Miltona | 432 | --- | 3,377 | 3,377 | --- | (47,831) | (47,831) | -1516.4% | 257,092 | -18.6% |
| Minneapolis | 411,273 | 96,970,000 | 120,856,000 | 217,826,000 | 102,439,000 | 139,309,000 | 241,748,000 | 11.0% | 654,837,846 | 36.9% |
| Minneota | 1,378 | 240,048 | 188,417 | 428,465 | 237,757 | 221,902 | 459,659 | 7.3% | 881,263 | 52.2% |
| Minnesota City | 195 | 206,719 | --- | 206,719 | 212,356 | --- | 212,356 | 2.7% | 70,831 | 299.8% |
| Minnesota Lake | 674 | 346,787 | --- | 346,787 | 367,682 | --- | 367,682 | 6.0% | 468,188 | 78.5% |
| Minnetonka | 51,144 | 17,376,773 | 5,288,168 | 22,664,941 | 17,387,375 | 5,160,644 | 22,548,019 | -0.5% | 33,639,855 | 67.0% |
| Minnetrista | 6,763 | 2,720,736 | 297,001 | 3,017,737 | 2,693,786 | 543,984 | 3,237,770 | 7.3% | 4,680,830 | 69.2% |
| Montevideo | 5,327 | 1,149,501 | 718,382 | 1,867,883 | 1,192,469 | 693,989 | 1,886,458 | 1.0% | 3,909,904 | 48.2% |
| Montgomery | 2,970 | 641,592 | 80,171 | 721,763 | 981,318 | 84,052 | 1,065,370 | 47.6% | 1,893,966 | 56.3% |
| Monticello | 13,125 | 3,656,463 | 1,227,751 | 4,884,214 | 4,204,731 | 1,927,247 | 6,131,978 | 25.5% | 9,088,573 | 67.5% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Montrose | 3,073 | 606,429 | 706,086 | 1,312,515 | 761,413 | 564,141 | 1,325,554 | 1.0% | 919,795 | 144.1% |
| Moorhead | 41,181 | 13,790,929 | 3,714,553 | 17,505,482 | 15,116,765 | 4,192,144 | 19,308,909 | 10.3% | 28,385,249 | 68.0% |
| Moose Lake | 2,796 | 2,059,145 | --- | 2,059,145 | 2,030,877 | --- | 2,030,877 | -1.4% | 1,846,778 | 110.0% |
| Mora | 3,523 | 1,144,303 | 214,599 | 1,358,902 | 1,103,924 | 257,290 | 1,361,214 | 0.2% | 4,296,371 | 31.7% |
| Morgan | 885 | 1,040,829 | (4,219) | 1,036,610 | 987,064 | (4,690) | 982,374 | -5.2% | 873,977 | 112.4% |
| Morris | 5,436 | 3,141,515 | --- | 3,141,515 | 2,965,141 | --- | 2,965,141 | -5.6% | 4,447,883 | 66.7% |
| Morton | 388 | 617,406 | --- | 617,406 | 631,762 | --- | 631,762 | 2.3% | 434,635 | 145.4% |
| Mound | 9,318 | 1,920,682 | 513,617 | 2,434,299 | 2,236,205 | 336,041 | 2,572,246 | 5.7% | 5,562,077 | 46.2% |
| Mounds View | 12,444 | 9,560,429 | (3,661) | 9,556,768 | 9,584,822 | --- | 9,584,822 | 0.3% | 7,384,226 | 129.8% |
| Mountain Iron | 2,903 | 2,114,414 | 6,965 | 2,121,379 | 2,606,725 | 7,481 | 2,614,206 | 23.2% | 3,034,053 | 86.2% |
| Mountain Lake | 2,149 | 1,918,893 | 731,540 | 2,650,433 | 1,907,050 | 597,724 | 2,504,774 | -5.5% | 1,771,811 | 141.4% |
| Murdock | 263 | 155,128 | --- | 155,128 | 143,165 | --- | 143,165 | -7.7% | 227,084 | 63.0% |
| New Brighton | 22,084 | 6,071,022 | 140,833 | 6,211,855 | 6,367,363 | --- | 6,367,363 | 2.5% | 21,800,890 | 29.2% |
| New Hope | 20,812 | 5,567,933 | 4,511,073 | 10,079,006 | 5,805,289 | 4,771,304 | 10,576,593 | 4.9% | 11,352,671 | 93.2% |
| New London | 1,312 | 397,406 | 489,031 | 886,437 | 691,445 | 536,987 | 1,228,432 | 38.6% | 954,314 | 128.7% |
| New Prague | 7,439 | 4,573,178 | 564,858 | 5,138,036 | 4,804,399 | 101,768 | 4,906,167 | -4.5% | 4,305,191 | 114.0% |
| New Richland | 1,214 | 808,791 | (2,193) | 806,598 | 852,935 | (34,254) | 818,681 | 1.5% | 740,104 | 110.6% |
| New Ulm | 13,519 | 5,948,387 | 1,860,527 | 7,808,914 | 7,125,760 | 2,030,870 | 9,156,630 | 17.3% | 12,426,242 | 73.7% |
| Newfolden | 378 | 224,116 | 31,393 | 255,509 | 260,143 | 36,640 | 296,783 | 16.2% | 214,819 | 138.2% |
| Newport | 3,482 | 1,902,225 | 28,127 | 1,930,352 | 2,078,117 | 27,052 | 2,105,169 | 9.1% | 2,770,012 | 76.0% |
| Nicollet | 1,116 | 367,158 | --- | 367,158 | 282,206 | --- | 282,206 | -23.1% | 309,834 | 91.1% |
| North Branch | 10,286 | 2,442,159 | (204,566) | 2,237,593 | 2,495,312 | (89,288) | 2,406,024 | 7.5% | 5,254,318 | 45.8% |
| North Mankato | 13,610 | 2,702,101 | 638,394 | 3,340,495 | 3,315,595 | (209,703) | 3,105,892 | -7.0% | 7,383,205 | 42.1% |
| North Oaks | 4,793 | 1,460,870 | --- | 1,460,870 | 1,358,541 | --- | 1,358,541 | -7.0% | 2,305,245 | 58.9% |
| North Saint Paul | 12,006 | 2,222,216 | (104,749) | 2,117,467 | 1,682,876 | 2,043,057 | 3,725,933 | 76.0% | 6,424,524 | 58.0% |
| Northfield | 20,313 | 6,936,896 | 1,098,776 | 8,035,672 | 6,790,550 | 695,966 | 7,486,516 | -6.8% | 11,052,435 | 67.7% |
| Norwood Young America | 3,731 | 599,108 | --- | 599,108 | 722,141 | (817,929) | (95,788) | -116.0% | 1,978,199 | -4.8% |
| Nowthen | 4,496 | 1,073,450 | --- | 1,073,450 | 1,105,327 | --- | 1,105,327 | 3.0% | 1,296,347 | 85.3% |
| Oak Grove | 8,337 | 1,094,655 | 218,646 | 1,313,301 | 1,256,728 | 229,892 | 1,486,620 | 13.2% | 2,190,562 | 67.9% |
| Oak Park Heights | 4,648 | 3,509,170 | 31,324 | 3,540,494 | 3,822,001 | (345,247) | 3,476,754 | -1.8% | 3,745,629 | 92.8% |
| Oakdale | 28,655 | 8,382,116 | --- | 8,382,116 | 7,015,678 | 1,083,701 | 8,099,379 | -3.4% | 12,660,860 | 64.0% |
| Ogilvie | 356 | 265,750 | --- | 265,750 | 314,078 | --- | 314,078 | 18.2% | 224,118 | 140.1% |
| Okabena | 187 | 79,439 | --- | 79,439 | 87,018 | --- | 87,018 | 9.5% | 135,933 | 64.0% |
| Olivia | 2,445 | 448,666 | 123,814 | 572,480 | 509,904 | 126,106 | 636,010 | 11.1% | 2,054,429 | 31.0% |
| Ormsby | 129 | 119,440 | --- | 119,440 | 128,004 | --- | 128,004 | 7.2% | 91,364 | 140.1% |
| Orono | 7,785 | 3,354,809 | 495 | 3,355,304 | 3,886,128 | 5,511 | 3,891,639 | 16.0% | 6,879,951 | 56.6% |
| Oronoco | 1,406 | 440,805 | 17,683 | 458,488 | 522,669 | 15,447 | 538,116 | 17.4% | 600,339 | 89.6% |
| Orr | 301 | 93,359 | 19,653 | 113,012 | 108,130 | 14,092 | 122,222 | 8.1% | 656,040 | 18.6% |
| Oslo | 310 | 138,513 | --- | 138,513 | 183,497 | --- | 183,497 | 32.5% | 366,381 | 50.1% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Osseo | 2,529 | 988,215 | 146,404 | 1,134,619 | 1,202,598 | (144,408) | 1,058,190 | -6.7% | 2,931,591 | 36.1% |
| Otsego | 14,968 | 1,900,821 | 595,191 | 2,496,012 | 3,313,215 | 387,033 | 3,700,248 | 48.2% | 4,198,262 | 88.1% |
| Ottertail | 603 | 970,628 | 100,164 | 1,070,792 | 912,363 | 111,206 | 1,023,569 | -4.4% | 371,085 | 275.8% |
| Owatonna | 25,660 | 9,575,327 | --- | 9,575,327 | 9,764,448 | --- | 9,764,448 | 2.0% | 17,467,954 | 55.9% |
| Park Rapids | 3,901 | 1,989,241 | 228,184 | 2,217,425 | 2,235,401 | 242,009 | 2,477,410 | 11.7% | 2,904,487 | 85.3% |
| Parkers Prairie | 1,016 | 633,190 | --- | 633,190 | 706,031 | --- | 706,031 | 11.5% | 759,872 | 92.9% |
| Paynesville | 2,443 | 1,454,226 | (46,048) | 1,408,178 | 1,441,626 | (980) | 1,440,646 | 2.3% | 1,670,163 | 86.3% |
| Pelican Rapids | 2,498 | 1,879,492 | 196,742 | 2,076,234 | 1,668,895 | 198,040 | 1,866,935 | -10.1% | 1,648,939 | 113.2% |
| Pennock | 515 | 304,616 | 32,177 | 336,793 | 385,621 | 36,400 | 422,021 | 25.3% | 172,051 | 245.3% |
| Pequot Lakes | 2,265 | 1,320,818 | 663,080 | 1,983,898 | 1,252,224 | 684,099 | 1,936,323 | -2.4% | 1,889,934 | 102.5% |
| Perham | 3,204 | 685,561 | 2,165,698 | 2,851,259 | 761,902 | 1,999,632 | 2,761,534 | -3.1% | 2,428,971 | 113.7% |
| Pillager | 467 | 531,866 | 101,653 | 633,519 | 530,604 | 112,953 | 643,557 | 1.6% | 331,366 | 194.2% |
| Pine City | 3,203 | 937,045 | --- | 937,045 | 851,072 | --- | 851,072 | -9.2% | 1,765,044 | 48.2% |
| Pine Island | 3,355 | 577,486 | 26,118 | 603,604 | 528,768 | 43,906 | 572,674 | -5.1% | 2,177,293 | 26.3% |
| Pipestone | 4,239 | 851,733 | 1,099,942 | 1,951,675 | 1,204,925 | 990,963 | 2,195,888 | 12.5% | 3,647,659 | 60.2% |
| Plainview | 3,331 | 2,171,490 | 66,688 | 2,238,178 | 1,826,722 | 16,621 | 1,843,343 | -17.6% | 2,528,302 | 72.9% |
| Plato | 312 | 207,218 | 46,815 | 254,033 | 226,227 | 49,516 | 275,743 | 8.5% | 475,371 | 58.0% |
| Plummer | 297 | 450,071 | 37,716 | 487,787 | 486,626 | 43,498 | 530,124 | 8.7% | 215,446 | 246.1% |
| Plymouth | 73,633 | 12,751,947 | 560,988 | 13,312,935 | 12,929,023 | 611,057 | 13,540,080 | 1.7% | 41,156,845 | 32.9% |
| Preston | 1,316 | 748,059 | 476,549 | 1,224,608 | 768,194 | 555,958 | 1,324,152 | 8.1% | 1,344,871 | 98.5% |
| Princeton | 4,732 | 2,368,699 | 213,821 | 2,582,520 | 2,401,215 | 40,524 | 2,441,739 | -5.5% | 3,974,639 | 61.4% |
| Prinsburg | 492 | 758,679 | --- | 758,679 | 888,557 | --- | 888,557 | 17.1% | 276,080 | 321.8% |
| Prior Lake | 24,911 | 6,431,258 | 1,232,172 | 7,663,430 | 5,775,937 | 1,558,266 | 7,334,203 | -4.3% | 11,304,161 | 64.9% |
| Proctor | 3,100 | 1,400,337 | --- | 1,400,337 | 1,312,672 | --- | 1,312,672 | -6.3% | 2,249,536 | 58.4% |
| Quamba | 113 | 195,418 | --- | 195,418 | 120,201 | --- | 120,201 | -38.5% | 54,566 | 220.3% |
| Racine | 433 | 222,079 | --- | 222,079 | 209,061 | --- | 209,061 | -5.9% | 129,868 | 161.0% |
| Ramsey | 24,811 | 6,720,833 | 927,557 | 7,648,390 | 6,977,764 | 743,944 | 7,721,708 | 1.0% | 10,920,062 | 70.7% |
| Ranier | 583 | 81,492 | --- | 81,492 | 85,421 | --- | 85,421 | 4.8% | 393,703 | 21.7% |
| Raymond | 763 | 297,941 | 164,760 | 462,701 | 266,273 | 231,510 | 497,783 | 7.6% | 450,718 | 110.4% |
| Red Lake Falls | 1,427 | 38,332 | (70,293) | (31,961) | 150,327 | (62,888) | 87,439 | 373.6% | 886,048 | 9.9% |
| Red Wing | 16,505 | 14,458,961 | 263,418 | 14,722,379 | 16,274,073 | 386,371 | 16,660,444 | 13.2% | 15,726,848 | 105.9% |
| Redwood Falls | 5,207 | 4,349,111 | 87,797 | 4,436,908 | 4,409,728 | (815,511) | 3,594,217 | -19.0% | 6,181,820 | 58.1% |
| Renville | 1,237 | 952,756 | 118,847 | 1,071,603 | 350,873 | 79,624 | 430,497 | -59.8% | 981,670 | 43.9% |
| Revere | 90 | 31,279 | --- | 31,279 | 54,000 | --- | 54,000 | 72.6% | 45,404 | 118.9% |
| Richfield | 36,157 | 7,679,767 | 3,507,363 | 11,187,130 | 8,414,671 | (1,081,525) | 7,333,146 | -34.5% | 28,697,382 | 25.6% |
| Richmond | 1,433 | 1,111,306 | 3,311 | 1,114,617 | 1,103,974 | 19,096 | 1,123,070 | 0.8% | 699,579 | 160.5% |
| Robbinsdale | 14,512 | 4,638,018 | (2,416,724) | 2,221,294 | 4,582,072 | (2,455,787) | 2,126,285 | -4.3% | 9,473,566 | 22.4% |
| Rochester | 111,007 | 27,811,456 | 6,138,504 | 33,949,960 | 29,994,790 | 6,589,232 | 36,584,022 | 7.8% | 103,727,670 | 35.3% |
| Rockford | 4,367 | 1,355,932 | 353,656 | 1,709,588 | 1,265,821 | 2,036,290 | 3,302,111 | 93.2% | 2,103,239 | 157.0% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Rockville | 2,509 | 1,208,123 | 279,397 | 1,487,520 | 1,158,495 | 294,429 | 1,452,924 | -2.3% | 744,134 | 195.3% |
| Rogers | 12,230 | 4,023,401 | (1,617,804) | 2,405,597 | 4,131,865 | (1,699,882) | 2,431,983 | 1.1% | 7,382,179 | 32.9% |
| Rollingstone | 659 | 143,324 | 52,787 | 196,111 | 143,556 | 32,926 | 176,482 | -10.0% | 369,978 | 47.7% |
| Roseau | 2,663 | 248,564 | 440,724 | 689,288 | 199,921 | 399,040 | 598,961 | -13.1% | 2,769,030 | 21.6% |
| Rosemount | 22,490 | 8,293,885 | 214,031 | 8,507,916 | 9,097,409 | 290,834 | 9,388,243 | 10.3% | 11,388,829 | 82.4% |
| Roseville | 34,719 | 5,766,481 | 2,385,528 | 8,152,009 | 5,803,244 | 2,912,894 | 8,716,138 | 6.9% | 22,668,973 | 38.4% |
| Rush City | 3,076 | 586,432 | 428,472 | 1,014,904 | 636,653 | 571,625 | 1,208,278 | 19.1% | 1,247,729 | 96.8% |
| Rushford | 1,753 | 229,083 | --- | 229,083 | 282,375 | --- | 282,375 | 23.3% | 1,856,169 | 15.2% |
| Rushford Village | 827 | 664,049 | 203,332 | 867,381 | 566,165 | 204,887 | 771,052 | -11.1% | 438,940 | 175.7% |
| Rushmore | 343 | 203,093 | 83,343 | 286,436 | 231,245 | 93,009 | 324,254 | 13.2% | 528,172 | 61.4% |
| Russell | 325 | (16,146) | 140,915 | 124,769 | (24,389) | 82,118 | 57,729 | -53.7% | 234,474 | 24.6% |
| Ruthton | 226 | 241,954 | 151,748 | 393,702 | 239,086 | 149,927 | 389,013 | -1.2% | 134,237 | 289.8% |
| Sacred Heart | 524 | 413,887 | --- | 413,887 | 471,331 | --- | 471,331 | 13.9% | 445,279 | 105.9% |
| Saint Anthony | 8,965 | 2,074,490 | (119,056) | 1,955,434 | 2,384,345 | (129,312) | 2,255,033 | 15.3% | 7,383,502 | 30.5% |
| Saint Augusta | 3,404 | 455,840 | 313,040 | 768,880 | 543,346 | 176,154 | 719,500 | -6.4% | 700,051 | 102.8% |
| Saint Bonifacius | 2,364 | 917,420 | --- | 917,420 | 660,272 | --- | 660,272 | -28.0% | 1,416,525 | 46.6% |
| Saint Charles | 3,727 | 613,592 | 104,440 | 718,032 | 647,656 | 314,322 | 961,978 | 34.0% | 1,936,843 | 49.7% |
| Saint Clair | 865 | 822,269 | 13,816 | 836,085 | 720,049 | 13,784 | 733,833 | -12.2% | 419,978 | 174.7% |
| Saint Cloud | 66,462 | 18,157,142 | 2,331,001 | 20,488,143 | 18,158,190 | 2,393,653 | 20,551,843 | 0.3% | 56,983,064 | 36.1% |
| Saint Francis | 7,296 | 2,234,087 | --- | 2,234,087 | 2,572,375 | --- | 2,572,375 | 15.1% | 3,494,738 | 73.6% |
| Saint Hilaire | 279 | 2,018 | --- | 2,018 | (4,117) | --- | (4,117) | -304.0% | 207,508 | -2.0% |
| Saint James | 4,604 | 2,671,668 | (8,428) | 2,663,240 | 2,306,591 | (103,243) | 2,203,348 | -17.3% | 3,273,536 | 67.3% |
| Saint Joseph | 6,805 | 1,694,861 | 112,020 | 1,806,881 | 1,703,275 | 103,121 | 1,806,396 | -0.0% | 3,020,588 | 59.8% |
| Saint Louis Park | 47,933 | 15,033,593 | (1,229,806) | 13,803,787 | 15,272,641 | (631,032) | 14,641,609 | 6.1% | 61,477,286 | 23.8% |
| Saint Michael | 16,983 | 2,896,313 | (2,370,972) | 525,341 | 3,375,037 | --- | 3,375,037 | 542.4% | 5,573,572 | 60.6% |
| Saint Paul | 299,641 | 46,540,389 | 23,629,354 | 70,169,743 | 49,255,371 | 42,586,171 | 91,841,542 | 30.9% | 372,536,977 | 24.7% |
| Saint Paul Park | 5,314 | 1,661,793 | 89,035 | 1,750,828 | 2,003,502 | (26,817) | 1,976,685 | 12.9% | 2,597,172 | 76.1% |
| Saint Peter | 11,758 | 3,736,452 | 1,015,420 | 4,751,872 | 3,771,743 | 1,041,022 | 4,812,765 | 1.3% | 7,341,164 | 65.6% |
| Sanborn | 325 | 688,377 | 214,868 | 903,245 | 582,766 | 202,369 | 785,135 | -13.1% | 228,736 | 343.2% |
| Sandstone | 2,745 | 1,153,755 | 16,933 | 1,170,688 | 959,867 | --- | 959,867 | -18.0% | 974,998 | 98.4% |
| Sartell | 16,949 | 3,189,990 | (1,068,466) | 2,121,524 | 2,802,437 | (1,329,826) | 1,472,611 | -30.6% | 5,500,584 | 26.8% |
| Sauk Centre | 4,406 | 1,628,411 | 1,502,092 | 3,130,503 | 1,589,718 | 1,449,326 | 3,039,044 | -2.9% | 4,301,010 | 70.7% |
| Sauk Rapids | 13,307 | 3,444,181 | --- | 3,444,181 | 3,508,163 | --- | 3,508,163 | 1.9% | 6,477,077 | 54.2% |
| Savage | 29,047 | 6,430,655 | 213,936 | 6,644,591 | 6,699,835 | 504,709 | 7,204,544 | 8.4% | 12,697,928 | 56.7% |
| Scandia | 4,023 | 1,460,133 | --- | 1,460,133 | 1,571,307 | 760 | 1,572,067 | 7.7% | 1,650,091 | 95.3% |
| Scanlon | 987 | 354,361 | --- | 354,361 | 352,964 | --- | 352,964 | -0.4% | 391,060 | 90.3% |
| Sebeka | 707 | 427,583 | --- | 427,583 | 439,681 | --- | 439,681 | 2.8% | 696,092 | 63.2% |
| Shakopee | 39,523 | 9,076,549 | --- | 9,076,549 | 9,824,097 | 76,342 | 9,900,439 | 9.1% | 23,826,452 | 41.6% |
| Sherburn | 1,101 | 1,202,654 | --- | 1,202,654 | 1,589,211 | --- | 1,589,211 | 32.1% | 730,971 | 217.4% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Shoreview | 25,723 | 4,220,635 | 2,020,752 | 6,241,387 | 4,383,445 | 2,400,477 | 6,783,922 | 8.7% | 16,250,465 | 41.7% |
| Shorewood | 7,425 | 3,943,342 | 469 | 3,943,811 | 3,981,475 | 43,744 | 4,025,219 | 2.1% | 3,779,347 | 106.5% |
| Silver Bay | 1,860 | 1,590,132 | 979,211 | 2,569,343 | 1,776,226 | 1,018,107 | 2,794,333 | 8.8% | 2,802,776 | 99.7% |
| Silver Lake | 813 | 449,333 | 224,131 | 673,464 | 387,888 | 231,253 | 619,141 | -8.1% | 828,238 | 74.8% |
| Skyline | 290 | 61,985 | --- | 61,985 | 60,846 | --- | 60,846 | -1.8% | 68,465 | 88.9% |
| Sleepy Eye | 3,541 | 5,209,919 | 469,033 | 5,678,952 | 3,875,164 | 370,604 | 4,245,768 | -25.2% | 2,819,750 | 150.6% |
| South Haven | 190 | 277,018 | --- | 277,018 | 209,562 | --- | 209,562 | -24.4% | 278,552 | 75.2% |
| South Saint Paul | 20,146 | 4,558,952 | (1,386,197) | 3,172,755 | 9,376,577 | (1,612,114) | 7,764,463 | 144.7% | 20,668,171 | 37.6% |
| Spicer | 1,194 | 673,731 | 646,558 | 1,320,289 | 770,070 | 824,177 | 1,594,247 | 20.7% | 889,329 | 179.3% |
| Spring Grove | 1,305 | 763,989 | 183,440 | 947,429 | 863,307 | 223,943 | 1,087,250 | 14.8% | 1,053,184 | 103.2% |
| Spring Lake Park | 6,513 | 1,554,880 | 452,526 | 2,007,406 | 1,554,944 | 444,062 | 1,999,006 | -0.4% | 4,739,766 | 42.2% |
| Spring Park | 1,809 | 648,186 | --- | 648,186 | 667,352 | --- | 667,352 | 3.0% | 1,051,419 | 63.5% |
| Spring Valley | 2,475 | 984,984 | 195,012 | 1,179,996 | 1,084,596 | 437,688 | 1,522,284 | 29.0% | 1,640,230 | 92.8% |
| Springfield | 2,096 | 1,104,190 | 226,141 | 1,330,331 | 1,048,552 | 244,854 | 1,293,406 | -2.8% | 2,014,532 | 64.2% |
| Stacy | 1,501 | 711,627 | 88,193 | 799,820 | 498,755 | 70,438 | 569,193 | -28.8% | 631,285 | 90.2% |
| Staples | 2,952 | 516,362 | 773,387 | 1,289,749 | 540,749 | 806,741 | 1,347,490 | 4.5% | 1,957,958 | 68.8% |
| Stephen | 662 | 237,047 | 60,061 | 297,108 | 257,298 | 64,306 | 321,604 | 8.2% | 1,380,768 | 23.3% |
| Stewart | 557 | 1,160,672 | --- | 1,160,672 | 1,210,996 | --- | 1,210,996 | 4.3% | 506,524 | 239.1% |
| Stewartville | 6,219 | 806,760 | 674,671 | 1,481,431 | 954,251 | 703,022 | 1,657,273 | 11.9% | 3,150,420 | 52.6% |
| Stillwater | 18,892 | 4,063,236 | 2,082,960 | 6,146,196 | 4,114,958 | 3,484,526 | 7,599,484 | 23.6% | 13,581,070 | 56.0% |
| Stockton | 719 | 569,798 | 246,087 | 815,885 | 446,517 | 122,303 | 568,820 | -30.3% | 240,667 | 236.4% |
| Storden | 212 | (72,531) | 214,047 | 141,516 | (66,102) | 204,317 | 138,215 | -2.3% | 198,324 | 69.7% |
| Sturgeon Lake | 418 | 153,489 | 93,149 | 246,638 | 325,258 | 113,010 | 438,268 | 77.7% | 227,532 | 192.6% |
| Swanville | 341 | 99,516 | (13,758) | 85,758 | 14,901 | (18,187) | (3,286) | -103.8% | 285,150 | -1.2% |
| Thief River Falls | 8,722 | 2,501,777 | 2,365,141 | 4,866,918 | 2,335,344 | 2,358,383 | 4,693,727 | -3.6% | 8,536,998 | 55.0% |
| Thomson | 157 | 163,941 | --- | 163,941 | 140,368 | --- | 140,368 | -14.4% | 64,429 | 217.9% |
| Tower | 502 | 724,826 | (57,294) | 667,532 | 913,314 | (30,927) | 882,387 | 32.2% | 1,188,645 | 74.2% |
| Tracy | 2,135 | 422,405 | 951,556 | 1,373,961 | 418,662 | 1,113,858 | 1,532,520 | 11.5% | 1,915,293 | 80.0% |
| Trimont | 726 | 594,313 | 594,909 | 1,189,222 | 645,388 | 506,598 | 1,151,986 | -3.1% | 699,112 | 164.8% |
| Truman | 1,088 | 762,094 | 272,762 | 1,034,856 | 854,722 | 325,052 | 1,179,774 | 14.0% | 879,916 | 134.1% |
| Twin Valley | 809 | 543,188 | 132,594 | 675,782 | 586,383 | 134,948 | 721,331 | 6.7% | 550,810 | 131.0% |
| Two Harbors | 3,711 | 1,043,000 | (786,008) | 256,992 | 1,411,085 | (814,541) | 596,544 | 132.1% | 4,018,507 | 14.8% |
| Tyler | 1,129 | 384,916 | 108 | 385,024 | 412,783 | 9,068 | 421,851 | 9.6% | 814,498 | 51.8% |
| Ulen | 558 | 704,991 | --- | 704,991 | 644,016 | --- | 644,016 | -8.6% | 247,147 | 260.6% |
| Underwood | 341 | 210,736 | 19,499 | 230,235 | 256,259 | 21,197 | 277,456 | 20.5% | 175,296 | 158.3% |
| Upsala | 425 | 473,013 | 20,353 | 493,366 | 501,499 | 19,538 | 521,037 | 5.6% | 313,781 | 166.1% |
| Vadnais Heights | 12,583 | 2,894,026 | 41,239 | 2,935,265 | 2,968,435 | 40,460 | 3,008,895 | 2.5% | 5,371,279 | 56.0% |
| Vergas | 347 | 135,677 | --- | 135,677 | 141,817 | --- | 141,817 | 4.5% | 866,429 | 16.4% |
| Verndale | 594 | 625,328 | 131,594 | 756,922 | 721,559 | (60,952) | 660,607 | -12.7% | 349,435 | 189.1% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Vernon Center | 323 | 508,006 | --- | 508,006 | 584,438 | --- | 584,438 | 15.0% | 282,967 | 206.5% |
| Vesta | 304 | 233,065 | 8,107 | 241,172 | 277,087 | 8,119 | 285,206 | 18.3% | 230,873 | 123.5% |
| Victoria | 8,462 | 1,739,829 | 870,123 | 2,609,952 | 1,438,242 | 1,020,925 | 2,459,167 | -5.8% | 3,703,767 | 66.4% |
| Viking | 100 | 37,302 | 26,130 | 63,432 | 40,280 | 29,219 | 69,499 | 9.6% | 90,292 | 77.0% |
| Villard | 251 | 114,488 | 109,245 | 223,733 | 132,794 | 130,742 | 263,536 | 17.8% | 224,793 | 117.2% |
| Virginia | 8,640 | 6,171,396 | 162,396 | 6,333,792 | 5,005,432 | 238,280 | 5,243,712 | -17.2% | 10,496,310 | 50.0% |
| Wabasha | 2,510 | 1,889,612 | --- | 1,889,612 | 2,012,157 | --- | 2,012,157 | 6.5% | 2,346,227 | 85.8% |
| Wabasso | 687 | 734,529 | 1,165,936 | 1,900,465 | 744,694 | 1,194,299 | 1,938,993 | 2.0% | 590,505 | 328.4% |
| Waconia | 11,520 | 2,359,540 | 30,168 | 2,389,708 | 2,440,659 | (15,292) | 2,425,367 | 1.5% | 6,079,313 | 39.9% |
| Wadena | 4,092 | 2,116,098 | 391,124 | 2,507,222 | 2,495,081 | 428,589 | 2,923,670 | 16.6% | 2,954,085 | 99.0% |
| Waite Park | 7,473 | 5,561,608 | 3,654,088 | 9,215,696 | 5,617,442 | 4,239,954 | 9,857,396 | 7.0% | 4,978,653 | 198.0% |
| Walnut Grove | 846 | 627,621 | 284,856 | 912,477 | 738,291 | 159,554 | 897,845 | -1.6% | 436,955 | 205.5% |
| Wanamingo | 1,088 | 105,359 | 82,226 | 187,585 | 224,716 | 74,243 | 298,959 | 59.4% | 650,124 | 46.0% |
| Warren | 1,576 | 880,611 | --- | 880,611 | 1,046,604 | --- | 1,046,604 | 18.8% | 1,771,920 | 59.1% |
| Warroad | 1,781 | 2,922,870 | 1,886,840 | 4,809,710 | 3,003,023 | 2,157,011 | 5,160,034 | 7.3% | 3,191,850 | 161.7% |
| Waseca | 9,365 | 3,007,118 | 473,066 | 3,480,184 | 3,078,746 | 501,736 | 3,580,482 | 2.9% | 6,932,522 | 51.6% |
| Watertown | 4,226 | 1,506,448 | 423,629 | 1,930,077 | 1,442,971 | 838,024 | 2,280,995 | 18.2% | 1,613,431 | 141.4% |
| Waterville | 1,880 | 1,988,139 | 6,021 | 1,994,160 | 1,629,107 | 33,737 | 1,662,844 | -16.6% | 1,201,967 | 138.3% |
| Watson | 200 | 138,402 | --- | 138,402 | 115,295 | --- | 115,295 | -16.7% | 181,196 | 63.6% |
| Waubun | 403 | 143,065 | 20,667 | 163,732 | 227,462 | --- | 227,462 | 38.9% | 194,970 | 116.7% |
| Waverly | 1,390 | 619,173 | --- | 619,173 | 715,491 | (90,079) | 625,412 | 1.0% | 971,771 | 64.4% |
| Wayzata | 4,476 | 2,339,484 | 180,273 | 2,519,757 | 2,495,727 | 217,181 | 2,712,908 | 7.7% | 4,495,403 | 60.3% |
| Welcome | 662 | 1,032,669 | 201,402 | 1,234,071 | 1,105,171 | 215,942 | 1,321,113 | 7.1% | 526,440 | 251.0% |
| Wells | 2,297 | 1,522,280 | 325,088 | 1,847,368 | 1,567,331 | 327,582 | 1,894,913 | 2.6% | 2,138,633 | 88.6% |
| West Saint Paul | 19,800 | 8,495,998 | 4,058,819 | 12,554,817 | 8,679,813 | 3,533,479 | 12,213,292 | -2.7% | 12,997,674 | 94.0% |
| Westbrook | 731 | 280,283 | 32,268 | 312,551 | 304,243 | 50,768 | 355,011 | 13.6% | 539,746 | 65.8% |
| White Bear Lake | 24,159 | 3,564,689 | 1,336,344 | 4,901,033 | 3,239,843 | 1,479,116 | 4,718,959 | -3.7% | 11,602,713 | 40.7% |
| Willernie | 528 | 30,127 | --- | 30,127 | 82,324 | --- | 82,324 | 173.3% | 243,924 | 33.7% |
| Williams | 185 | 151,594 | 112,586 | 264,180 | 183,081 | 111,436 | 294,517 | 11.5% | 157,683 | 186.8% |
| Willmar | 19,731 | 13,447,076 | 10,051,186 | 23,498,262 | 14,017,150 | 2,646,985 | 16,664,135 | -29.1% | 14,531,561 | 114.7% |
| Willow River | 402 | 17,416 | --- | 17,416 | 227,855 | --- | 227,855 | 1208.3% | 221,296 | 103.0% |
| Wilmont | 340 | 216,752 | 147,289 | 364,041 | 307,815 | 124,132 | 431,947 | 18.7% | 233,592 | 184.9% |
| Windom | 4,636 | 2,254,788 | 2,515,694 | 4,770,482 | 2,521,554 | 2,500,649 | 5,022,203 | 5.3% | 3,433,301 | 146.3% |
| Winger | 221 | (9,745) | --- | (9,745) | 16,605 | --- | 16,605 | 270.4% | 114,223 | 14.5% |
| Winnebago | 1,412 | 903,837 | (709) | 903,128 | 938,476 | (955) | 937,521 | 3.8% | 1,153,758 | 81.3% |
| Winona | 27,581 | 7,471,515 | 605,384 | 8,076,899 | 7,530,904 | 633,249 | 8,164,153 | 1.1% | 15,680,129 | 52.1% |
| Winsted | 2,308 | 1,198,564 | 18,129 | 1,216,693 | 1,129,025 | 432,797 | 1,561,822 | 28.4% | 1,583,238 | 98.6% |
| Wood Lake | 424 | 215,643 | 78,293 | 293,936 | 218,849 | 85,810 | 304,659 | 3.6% | 404,699 | 75.3% |
| Woodbury | 66,119 | 10,966,539 | 2,992,474 | 13,959,013 | 11,282,718 | 3,129,886 | 14,412,604 | 3.2% | 32,135,274 | 44.8% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

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

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|------------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Worthington | 12,986 | 5,711,607 | 15,105,291 | 20,816,898 | 8,074,075 | 14,356,396 | 22,430,471 | 7.8% | 7,971,578 | 281.4% |
| Wrenshall | 402 | 322,799 | --- | 322,799 | 330,768 | --- | 330,768 | 2.5% | 173,232 | 190.9% |
| Wykoff | 442 | 357,623 | 108,694 | 466,317 | 402,006 | 98,836 | 500,842 | 7.4% | 265,131 | 188.9% |
| Wyoming | 7,854 | 2,222,860 | 157,307 | 2,380,167 | 2,688,989 | 202,418 | 2,891,407 | 21.5% | 3,649,121 | 79.2% |
| Zimmerman | 5,297 | 1,396,738 | 114,737 | 1,511,475 | 1,422,736 | 167,599 | 1,590,335 | 5.2% | 1,854,006 | 85.8% |
| Zumbrota | 3,345 | 1,566,444 | 1,406,030 | 2,972,474 | 1,590,791 | 1,360,173 | 2,950,964 | -0.7% | 2,034,612 | 145.0% |
| State Total | 4,366,426 | \$1,266,035,942 | \$365,609,613 | \$1,631,645,555 | \$1,337,143,730 | \$410,656,521 | \$1,747,800,251 | 7.1% | \$3,506,814,475 | 49.8% |

[*] Failed to report in 2014.

[**] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Dundee [*] | 66 | 55,773 | 4,346 | 60,119 | --- | --- | --- | -100.0% | --- | --- |
| Biwabik | 1,008 | (1,285,561) | 166,346 | (1,119,215) | (1,178,293) | 75,600 | (1,102,693) | 1.5% | 2,070,805 | -53.2% |
| Miltona | 432 | --- | 3,377 | 3,377 | --- | (47,831) | (47,831) | -1516.4% | 257,092 | -18.6% |
| Goodridge | 136 | (6,490) | 6,722 | 232 | (43,658) | 7,384 | (36,274) | -15735.3% | 226,727 | -16.0% |
| Hendrum | 294 | 23,703 | (48,286) | (24,583) | 20,284 | (50,120) | (29,836) | -21.4% | 205,638 | -14.5% |
| Norwood Young America | 3,731 | 599,108 | --- | 599,108 | 722,141 | (817,929) | (95,788) | -116.0% | 1,978,199 | -4.8% |
| Saint Hilaire | 279 | 2,018 | --- | 2,018 | (4,117) | --- | (4,117) | -304.0% | 207,508 | -2.0% |
| Swanville | 341 | 99,516 | (13,758) | 85,758 | 14,901 | (18,187) | (3,286) | -103.8% | 285,150 | -1.2% |
| Lynd | 442 | 98,870 | 56,129 | 154,999 | 119,865 | (100,684) | 19,181 | -87.6% | 287,338 | 6.7% |
| Chaska | 25,270 | 2,705,330 | (15,926) | 2,689,404 | 2,536,154 | (968,102) | 1,568,052 | -41.7% | 18,882,169 | 8.3% |
| Red Lake Falls | 1,427 | 38,332 | (70,293) | (31,961) | 150,327 | (62,888) | 87,439 | 373.6% | 886,048 | 9.9% |
| Centerville | 3,931 | 1,253,989 | --- | 1,253,989 | 1,317,741 | (1,103,264) | 214,477 | -82.9% | 1,948,942 | 11.0% |
| Hitterdal | 205 | 95,193 | (56,938) | 38,255 | 94,033 | (71,990) | 22,043 | -42.4% | 179,199 | 12.3% |
| Winger | 221 | (9,745) | --- | (9,745) | 16,605 | --- | 16,605 | 270.4% | 114,223 | 14.5% |
| Two Harbors | 3,711 | 1,043,000 | (786,008) | 256,992 | 1,411,085 | (814,541) | 596,544 | 132.1% | 4,018,507 | 14.8% |
| Rushford | 1,753 | 229,083 | --- | 229,083 | 282,375 | --- | 282,375 | 23.3% | 1,856,169 | 15.2% |
| Forest Lake | 19,484 | 4,940,450 | (1,978,159) | 2,962,291 | 5,046,016 | (1,893,169) | 3,152,847 | 6.4% | 19,715,969 | 16.0% |
| Vergas | 347 | 135,677 | --- | 135,677 | 141,817 | --- | 141,817 | 4.5% | 866,429 | 16.4% |
| Orr | 301 | 93,359 | 19,653 | 113,012 | 108,130 | 14,092 | 122,222 | 8.1% | 656,040 | 18.6% |
| Le Center | 2,506 | 117,391 | --- | 117,391 | 332,762 | (52,991) | 279,771 | 138.3% | 1,431,794 | 19.5% |
| Roseau | 2,663 | 248,564 | 440,724 | 689,288 | 199,921 | 399,040 | 598,961 | -13.1% | 2,769,030 | 21.6% |
| Ranier | 583 | 81,492 | --- | 81,492 | 85,421 | --- | 85,421 | 4.8% | 393,703 | 21.7% |
| Bloomington | 86,652 | 20,915,301 | 4,131,948 | 25,047,249 | 24,639,354 | 1,433,340 | 26,072,694 | 4.1% | 116,474,122 | 22.4% |
| Robbinsdale | 14,512 | 4,638,018 | (2,416,724) | 2,221,294 | 4,582,072 | (2,455,787) | 2,126,285 | -4.3% | 9,473,566 | 22.4% |
| Stephen | 662 | 237,047 | 60,061 | 297,108 | 257,298 | 64,306 | 321,604 | 8.2% | 1,380,768 | 23.3% |
| Saint Louis Park | 47,933 | 15,033,593 | (1,229,806) | 13,803,787 | 15,272,641 | (631,032) | 14,641,609 | 6.1% | 61,477,286 | 23.8% |
| Russell | 325 | (16,146) | 140,915 | 124,769 | (24,389) | 82,118 | 57,729 | -53.7% | 234,474 | 24.6% |
| Saint Paul | 299,641 | 46,540,389 | 23,629,354 | 70,169,743 | 49,255,371 | 42,586,171 | 91,841,542 | 30.9% | 372,536,977 | 24.7% |
| Buffalo | 15,911 | 3,195,058 | (1,659,674) | 1,535,384 | 3,545,922 | (1,531,014) | 2,014,908 | 31.2% | 8,172,178 | 24.7% |
| Delano | 5,757 | 1,822,655 | (1,370,724) | 451,931 | 2,139,314 | (1,396,187) | 743,127 | 64.4% | 2,964,644 | 25.1% |
| Richfield | 36,157 | 7,679,767 | 3,507,363 | 11,187,130 | 8,414,671 | (1,081,525) | 7,333,146 | -34.5% | 28,697,382 | 25.6% |
| Brooklyn Park | 78,362 | 13,945,109 | (23,044) | 13,922,065 | 15,229,276 | (28,855) | 15,200,421 | 9.2% | 59,155,585 | 25.7% |
| Pine Island | 3,355 | 577,486 | 26,118 | 603,604 | 528,768 | 43,906 | 572,674 | -5.1% | 2,177,293 | 26.3% |
| Duluth | 86,367 | 8,580,610 | 12,604,387 | 21,184,997 | 10,967,703 | 15,481,998 | 26,449,701 | 24.9% | 99,310,866 | 26.6% |
| Sartell | 16,949 | 3,189,990 | (1,068,466) | 2,121,524 | 2,802,437 | (1,329,826) | 1,472,611 | -30.6% | 5,500,584 | 26.8% |
| Brainerd | 13,659 | 2,463,854 | 747,295 | 3,211,149 | 2,985,777 | 434,001 | 3,419,778 | 6.5% | 12,602,096 | 27.1% |
| Maple Grove | 64,448 | 7,110,270 | 3,011,542 | 10,121,812 | 7,211,419 | 3,244,694 | 10,456,113 | 3.3% | 37,270,022 | 28.1% |
| Cold Spring | 4,081 | 1,957,596 | (1,156,903) | 800,693 | 1,947,944 | (1,179,478) | 768,466 | -4.0% | 2,738,040 | 28.1% |
| New Brighton | 22,084 | 6,071,022 | 140,833 | 6,211,855 | 6,367,363 | --- | 6,367,363 | 2.5% | 21,800,890 | 29.2% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Lamberton | 810 | 611,944 | --- | 611,944 | 306,644 | --- | 306,644 | -49.9% | 1,047,552 | 29.3% |
| Saint Anthony | 8,965 | 2,074,490 | (119,056) | 1,955,434 | 2,384,345 | (129,312) | 2,255,033 | 15.3% | 7,383,502 | 30.5% |
| East Grand Forks | 8,731 | 3,144,775 | (797) | 3,143,978 | 2,857,761 | (73,763) | 2,783,998 | -11.4% | 9,057,228 | 30.7% |
| Olivia | 2,445 | 448,666 | 123,814 | 572,480 | 509,904 | 126,106 | 636,010 | 11.1% | 2,054,429 | 31.0% |
| Hendricks | 705 | 266,473 | 29,600 | 296,073 | 202,655 | 14,940 | 217,595 | -26.5% | 702,630 | 31.0% |
| Dassel | 1,460 | 47,546 | 156,767 | 204,313 | 140,630 | 153,246 | 293,876 | 43.8% | 928,758 | 31.6% |
| Mora | 3,523 | 1,144,303 | 214,599 | 1,358,902 | 1,103,924 | 257,290 | 1,361,214 | 0.2% | 4,296,371 | 31.7% |
| Plymouth | 73,633 | 12,751,947 | 560,988 | 13,312,935 | 12,929,023 | 611,057 | 13,540,080 | 1.7% | 41,156,845 | 32.9% |
| Rogers | 12,230 | 4,023,401 | (1,617,804) | 2,405,597 | 4,131,865 | (1,699,882) | 2,431,983 | 1.1% | 7,382,179 | 32.9% |
| Aurora | 1,697 | 639,400 | 30,842 | 670,242 | 648,753 | 55,525 | 704,278 | 5.1% | 2,134,644 | 33.0% |
| Corcoran | 5,513 | 961,389 | 22,293 | 983,682 | 1,085,355 | 21,733 | 1,107,088 | 12.5% | 3,325,966 | 33.3% |
| Willernie | 528 | 30,127 | --- | 30,127 | 82,324 | --- | 82,324 | 173.3% | 243,924 | 33.7% |
| Rochester | 111,007 | 27,811,456 | 6,138,504 | 33,949,960 | 29,994,790 | 6,589,232 | 36,584,022 | 7.8% | 103,727,670 | 35.3% |
| Dalton | 249 | 21,911 | 54,726 | 76,637 | 31,348 | 20,348 | 51,696 | -32.5% | 144,435 | 35.8% |
| Saint Cloud | 66,462 | 18,157,142 | 2,331,001 | 20,488,143 | 18,158,190 | 2,393,653 | 20,551,843 | 0.3% | 56,983,064 | 36.1% |
| Osseo | 2,529 | 988,215 | 146,404 | 1,134,619 | 1,202,598 | (144,408) | 1,058,190 | -6.7% | 2,931,591 | 36.1% |
| Edina | 50,261 | 14,132,918 | --- | 14,132,918 | 12,995,773 | --- | 12,995,773 | -8.0% | 35,816,866 | 36.3% |
| Aitkin | 2,151 | 1,137,224 | 137,364 | 1,274,588 | 882,802 | 143,276 | 1,026,078 | -19.5% | 2,825,376 | 36.3% |
| Minneapolis | 411,273 | 96,970,000 | 120,856,000 | 217,826,000 | 102,439,000 | 139,309,000 | 241,748,000 | 11.0% | 654,837,846 | 36.9% |
| Maynard | 358 | 6,081 | 145,113 | 151,194 | 2,084 | 146,180 | 148,264 | -1.9% | 396,669 | 37.4% |
| Deer River | 949 | (25,947) | 420,437 | 394,490 | (74,221) | 476,465 | 402,244 | 2.0% | 1,074,392 | 37.4% |
| South Saint Paul | 20,146 | 4,558,952 | (1,386,197) | 3,172,755 | 9,376,577 | (1,612,114) | 7,764,463 | 144.7% | 20,668,171 | 37.6% |
| Medford | 1,242 | 98,162 | 16,523 | 114,685 | 242,357 | 16,978 | 259,335 | 126.1% | 685,908 | 37.8% |
| Kasson | 6,124 | 851,131 | 255,206 | 1,106,337 | 1,058,417 | 178,666 | 1,237,083 | 11.8% | 3,223,863 | 38.4% |
| Roseville | 34,719 | 5,766,481 | 2,385,528 | 8,152,009 | 5,803,244 | 2,912,894 | 8,716,138 | 6.9% | 22,668,973 | 38.4% |
| Waconia | 11,520 | 2,359,540 | 30,168 | 2,389,708 | 2,440,659 | (15,292) | 2,425,367 | 1.5% | 6,079,313 | 39.9% |
| White Bear Lake | 24,159 | 3,564,689 | 1,336,344 | 4,901,033 | 3,239,843 | 1,479,116 | 4,718,959 | -3.7% | 11,602,713 | 40.7% |
| Chanhassen | 24,503 | 5,274,584 | 129,385 | 5,403,969 | 5,550,732 | 228,530 | 5,779,262 | 6.9% | 14,159,771 | 40.8% |
| Chisago City | 5,069 | 905,969 | 106,967 | 1,012,936 | 1,017,143 | 78,024 | 1,095,167 | 8.1% | 2,660,190 | 41.2% |
| Lanesboro | 755 | 184,470 | 137,772 | 322,242 | 265,181 | 216,146 | 481,327 | 49.4% | 1,162,602 | 41.4% |
| Shakopee | 39,523 | 9,076,549 | --- | 9,076,549 | 9,824,097 | 76,342 | 9,900,439 | 9.1% | 23,826,452 | 41.6% |
| Farmington | 22,386 | 3,079,013 | 258,439 | 3,337,452 | 4,074,191 | 208,415 | 4,282,606 | 28.3% | 10,274,595 | 41.7% |
| Shoreview | 25,723 | 4,220,635 | 2,020,752 | 6,241,387 | 4,383,445 | 2,400,477 | 6,783,922 | 8.7% | 16,250,465 | 41.7% |
| North Mankato | 13,610 | 2,702,101 | 638,394 | 3,340,495 | 3,315,595 | (209,703) | 3,105,892 | -7.0% | 7,383,205 | 42.1% |
| Spring Lake Park | 6,513 | 1,554,880 | 452,526 | 2,007,406 | 1,554,944 | 444,062 | 1,999,006 | -0.4% | 4,739,766 | 42.2% |
| Afton | 2,949 | 405,254 | 94,375 | 499,629 | 453,171 | 61,073 | 514,244 | 2.9% | 1,217,403 | 42.2% |
| Becker | 4,693 | 1,082,293 | 394,562 | 1,476,855 | 1,166,987 | 458,149 | 1,625,136 | 10.0% | 3,815,223 | 42.6% |
| International Falls | 6,333 | 2,907,280 | 1,453,253 | 4,360,533 | 2,498,943 | 956,584 | 3,455,527 | -20.8% | 7,993,434 | 43.2% |
| Bigelow | 236 | 71,141 | 31,706 | 102,847 | 63,459 | 8,619 | 72,078 | -29.9% | 164,969 | 43.7% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Maplewood | 39,054 | 8,027,244 | (174,519) | 7,852,725 | 8,364,322 | 155,212 | 8,519,534 | 8.5% | 19,440,729 | 43.8% |
| Renville | 1,237 | 952,756 | 118,847 | 1,071,603 | 350,873 | 79,624 | 430,497 | -59.8% | 981,670 | 43.9% |
| Champlin | 22,880 | 3,999,398 | 1,135,093 | 5,134,491 | 4,065,191 | 1,290,047 | 5,355,238 | 4.3% | 12,108,270 | 44.2% |
| Hastings | 22,492 | 3,482,239 | 4,096,198 | 7,578,437 | 3,446,128 | 3,233,400 | 6,679,528 | -11.9% | 15,065,814 | 44.3% |
| Cottage Grove | 35,250 | 9,218,791 | (925,728) | 8,293,063 | 9,494,122 | (1,079,312) | 8,414,810 | 1.5% | 18,836,913 | 44.7% |
| Woodbury | 66,119 | 10,966,539 | 2,992,474 | 13,959,013 | 11,282,718 | 3,129,886 | 14,412,604 | 3.2% | 32,135,274 | 44.8% |
| Gilbert | 1,817 | 910,796 | 262,421 | 1,173,217 | 877,759 | 267,244 | 1,145,003 | -2.4% | 2,533,361 | 45.2% |
| La Crescent | 5,074 | 1,972,405 | --- | 1,972,405 | 1,613,272 | --- | 1,613,272 | -18.2% | 3,555,061 | 45.4% |
| Fridley | 27,952 | 7,997,036 | 1,527,153 | 9,524,189 | 8,242,331 | 1,494,512 | 9,736,843 | 2.2% | 21,326,852 | 45.7% |
| North Branch | 10,286 | 2,442,159 | (204,566) | 2,237,593 | 2,495,312 | (89,288) | 2,406,024 | 7.5% | 5,254,318 | 45.8% |
| Glencoe | 5,552 | 1,821,249 | 13,418 | 1,834,667 | 1,883,423 | 4,982 | 1,888,405 | 2.9% | 4,122,756 | 45.8% |
| Elmore | 586 | 180,357 | 106,878 | 287,235 | 207,409 | 62,669 | 270,078 | -6.0% | 588,306 | 45.9% |
| Wanamingo | 1,088 | 105,359 | 82,226 | 187,585 | 224,716 | 74,243 | 298,959 | 59.4% | 650,124 | 46.0% |
| Henderson | 895 | 217,827 | 35,179 | 253,006 | 251,885 | 44,324 | 296,209 | 17.1% | 643,671 | 46.0% |
| Mound | 9,318 | 1,920,682 | 513,617 | 2,434,299 | 2,236,205 | 336,041 | 2,572,246 | 5.7% | 5,562,077 | 46.2% |
| Saint Bonifacius | 2,364 | 917,420 | --- | 917,420 | 660,272 | --- | 660,272 | -28.0% | 1,416,525 | 46.6% |
| Menahga | 1,342 | 431,879 | (7,177) | 424,702 | 398,478 | (9,677) | 388,801 | -8.5% | 825,711 | 47.1% |
| Caledonia | 2,824 | 556,347 | --- | 556,347 | 868,765 | --- | 868,765 | 56.2% | 1,840,480 | 47.2% |
| Cromwell | 241 | (4,396) | 139,444 | 135,048 | 15,641 | 151,079 | 166,720 | 23.5% | 352,790 | 47.3% |
| Fisher | 436 | 96,987 | --- | 96,987 | 113,222 | --- | 113,222 | 16.7% | 237,541 | 47.7% |
| Rollingstone | 659 | 143,324 | 52,787 | 196,111 | 143,556 | 32,926 | 176,482 | -10.0% | 369,978 | 47.7% |
| Independence | 3,668 | 1,178,889 | (61,730) | 1,117,159 | 1,136,764 | (25,649) | 1,111,115 | -0.5% | 2,316,379 | 48.0% |
| Pine City | 3,203 | 937,045 | --- | 937,045 | 851,072 | --- | 851,072 | -9.2% | 1,765,044 | 48.2% |
| Montevideo | 5,327 | 1,149,501 | 718,382 | 1,867,883 | 1,192,469 | 693,989 | 1,886,458 | 1.0% | 3,909,904 | 48.2% |
| Brooklyn Center | 29,889 | 12,356,574 | (1,079,691) | 11,276,883 | 10,998,114 | (925,440) | 10,072,674 | -10.7% | 20,727,089 | 48.6% |
| Inver Grove Heights | 34,831 | 8,029,014 | 1,038,100 | 9,067,114 | 9,111,824 | 1,023,281 | 10,135,105 | 11.8% | 20,741,447 | 48.9% |
| Cosmos | 463 | 153,474 | 7,102 | 160,576 | 163,767 | 9,973 | 173,740 | 8.2% | 354,989 | 48.9% |
| Blaine | 62,066 | 9,142,896 | 3,567,222 | 12,710,118 | 9,132,261 | 3,721,965 | 12,854,226 | 1.1% | 26,176,135 | 49.1% |
| Hopkins | 18,971 | 5,249,909 | 2,497,812 | 7,747,721 | 5,523,136 | 2,840,114 | 8,363,250 | 7.9% | 16,883,138 | 49.5% |
| Austin | 25,010 | 6,641,744 | 1,033,695 | 7,675,439 | 6,927,117 | 626,252 | 7,553,369 | -1.6% | 15,228,672 | 49.6% |
| Saint Charles | 3,727 | 613,592 | 104,440 | 718,032 | 647,656 | 314,322 | 961,978 | 34.0% | 1,936,843 | 49.7% |
| Kennedy | 175 | 38,666 | 85,128 | 123,794 | 22,340 | 95,671 | 118,011 | -4.7% | 236,705 | 49.9% |
| Virginia | 8,640 | 6,171,396 | 162,396 | 6,333,792 | 5,005,432 | 238,280 | 5,243,712 | -17.2% | 10,496,310 | 50.0% |
| Oslo | 310 | 138,513 | --- | 138,513 | 183,497 | --- | 183,497 | 32.5% | 366,381 | 50.1% |
| Eden Prairie | 62,593 | 21,509,541 | (2,868) | 21,506,673 | 22,292,187 | (130) | 22,292,057 | 3.7% | 44,085,448 | 50.6% |
| Currie | 232 | 50,508 | 59,251 | 109,759 | 56,295 | 44,811 | 101,106 | -7.9% | 198,244 | 51.0% |
| Byron | 5,264 | 1,082,446 | 195,294 | 1,277,740 | 777,394 | --- | 777,394 | -39.2% | 1,523,717 | 51.0% |
| Blue Earth | 3,309 | 2,159,545 | (102,647) | 2,056,898 | 1,416,109 | 86,087 | 1,502,196 | -27.0% | 2,941,145 | 51.1% |
| Lakeville | 59,361 | 9,540,546 | 926,731 | 10,467,277 | 10,850,065 | 970,461 | 11,820,526 | 12.9% | 23,131,638 | 51.1% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Population | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Grand Rapids | 11,114 | 4,876,897 | 509,440 | 5,386,337 | 5,234,267 | 573,213 | 5,807,480 | 7.8% | 11,286,496 | 51.5% |
| Waseca | 9,365 | 3,007,118 | 473,066 | 3,480,184 | 3,078,746 | 501,736 | 3,580,482 | 2.9% | 6,932,522 | 51.6% |
| Tyler | 1,129 | 384,916 | 108 | 385,024 | 412,783 | 9,068 | 421,851 | 9.6% | 814,498 | 51.8% |
| East Bethel | 11,591 | 2,918,685 | --- | 2,918,685 | 2,226,625 | --- | 2,226,625 | -23.7% | 4,286,144 | 51.9% |
| Winona | 27,581 | 7,471,515 | 605,384 | 8,076,899 | 7,530,904 | 633,249 | 8,164,153 | 1.1% | 15,680,129 | 52.1% |
| Long Prairie | 3,421 | 835,938 | 90,915 | 926,853 | 797,805 | 91,600 | 889,405 | -4.0% | 1,706,609 | 52.1% |
| Minneota | 1,378 | 240,048 | 188,417 | 428,465 | 237,757 | 221,902 | 459,659 | 7.3% | 881,263 | 52.2% |
| McIntosh [**] | 630 | --- | --- | --- | 164,136 | 21,430 | 185,566 | --- | 353,842 | 52.4% |
| Stewartville | 6,219 | 806,760 | 674,671 | 1,481,431 | 954,251 | 703,022 | 1,657,273 | 11.9% | 3,150,420 | 52.6% |
| Brownton | 735 | 289,258 | (34,452) | 254,806 | 304,323 | 3,534 | 307,857 | 20.8% | 584,943 | 52.6% |
| Littlefork | 624 | 287,627 | 67,656 | 355,283 | 294,453 | 71,951 | 366,404 | 3.1% | 680,887 | 53.8% |
| Sauk Rapids | 13,307 | 3,444,181 | --- | 3,444,181 | 3,508,163 | --- | 3,508,163 | 1.9% | 6,477,077 | 54.2% |
| Thief River Falls | 8,722 | 2,501,777 | 2,365,141 | 4,866,918 | 2,335,344 | 2,358,383 | 4,693,727 | -3.6% | 8,536,998 | 55.0% |
| Elysian | 679 | 432,622 | 35,274 | 467,896 | 341,565 | 4,969 | 346,534 | -25.9% | 625,103 | 55.4% |
| Cannon Falls | 4,108 | 2,208,567 | 23,157 | 2,231,724 | 1,903,728 | 62,656 | 1,966,384 | -11.9% | 3,541,228 | 55.5% |
| Alexandria | 13,182 | 3,898,909 | 1,169,927 | 5,068,836 | 4,669,464 | 842,313 | 5,511,777 | 8.7% | 9,916,379 | 55.6% |
| Owatonna | 25,660 | 9,575,327 | --- | 9,575,327 | 9,764,448 | --- | 9,764,448 | 2.0% | 17,467,954 | 55.9% |
| Stillwater | 18,892 | 4,063,236 | 2,082,960 | 6,146,196 | 4,114,958 | 3,484,526 | 7,599,484 | 23.6% | 13,581,070 | 56.0% |
| Vadnais Heights | 12,583 | 2,894,026 | 41,239 | 2,935,265 | 2,968,435 | 40,460 | 3,008,895 | 2.5% | 5,371,279 | 56.0% |
| Houston | 970 | 326,851 | 260,958 | 587,809 | 242,080 | 293,812 | 535,892 | -8.8% | 954,843 | 56.1% |
| Montgomery | 2,970 | 641,592 | 80,171 | 721,763 | 981,318 | 84,052 | 1,065,370 | 47.6% | 1,893,966 | 56.3% |
| Apple Valley | 50,330 | 14,135,639 | --- | 14,135,639 | 14,817,886 | --- | 14,817,886 | 4.8% | 26,291,588 | 56.4% |
| Orono | 7,785 | 3,354,809 | 495 | 3,355,304 | 3,886,128 | 5,511 | 3,891,639 | 16.0% | 6,879,951 | 56.6% |
| Savage | 29,047 | 6,430,655 | 213,936 | 6,644,591 | 6,699,835 | 504,709 | 7,204,544 | 8.4% | 12,697,928 | 56.7% |
| Marshall | 13,719 | 8,433,424 | (154,495) | 8,278,929 | 6,644,632 | (116,363) | 6,528,269 | -21.1% | 11,387,317 | 57.3% |
| Carver | 4,293 | 1,061,439 | 34,697 | 1,096,136 | 1,181,894 | 45,446 | 1,227,340 | 12.0% | 2,130,020 | 57.6% |
| Lexington | 2,068 | 375,412 | --- | 375,412 | 892,654 | --- | 892,654 | 137.8% | 1,540,968 | 57.9% |
| North Saint Paul | 12,006 | 2,222,216 | (104,749) | 2,117,467 | 1,682,876 | 2,043,057 | 3,725,933 | 76.0% | 6,424,524 | 58.0% |
| Plato | 312 | 207,218 | 46,815 | 254,033 | 226,227 | 49,516 | 275,743 | 8.5% | 475,371 | 58.0% |
| Redwood Falls | 5,207 | 4,349,111 | 87,797 | 4,436,908 | 4,409,728 | (815,511) | 3,594,217 | -19.0% | 6,181,820 | 58.1% |
| Proctor | 3,100 | 1,400,337 | --- | 1,400,337 | 1,312,672 | --- | 1,312,672 | -6.3% | 2,249,536 | 58.4% |
| North Oaks | 4,793 | 1,460,870 | --- | 1,460,870 | 1,358,541 | --- | 1,358,541 | -7.0% | 2,305,245 | 58.9% |
| Warren | 1,576 | 880,611 | --- | 880,611 | 1,046,604 | --- | 1,046,604 | 18.8% | 1,771,920 | 59.1% |
| Detroit Lakes | 9,053 | 3,050,429 | 1,390,772 | 4,441,201 | 3,464,087 | 876,499 | 4,340,586 | -2.3% | 7,331,206 | 59.2% |
| Brooten | 747 | 121,156 | 46,099 | 167,255 | 193,793 | 45,849 | 239,642 | 43.3% | 402,408 | 59.6% |
| Isanti | 5,409 | 1,910,313 | (45,028) | 1,865,285 | 1,681,887 | 58,771 | 1,740,658 | -6.7% | 2,919,503 | 59.6% |
| Big Lake | 10,587 | 2,155,841 | (377,677) | 1,778,164 | 2,507,119 | (266,897) | 2,240,222 | 26.0% | 3,754,814 | 59.7% |
| Elko New Market | 4,472 | 1,023,780 | 137,899 | 1,161,679 | 986,867 | 158,700 | 1,145,567 | -1.4% | 1,920,039 | 59.7% |
| Saint Joseph | 6,805 | 1,694,861 | 112,020 | 1,806,881 | 1,703,275 | 103,121 | 1,806,396 | -0.0% | 3,020,588 | 59.8% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Hutchinson | 14,124 | 6,070,670 | 399,100 | 6,469,770 | 6,704,741 | 495,219 | 7,199,960 | 11.3% | 12,002,503 | 60.0% |
| Medina | 5,831 | 2,579,551 | 493,016 | 3,072,567 | 2,094,917 | 505,483 | 2,600,400 | -15.4% | 4,334,852 | 60.0% |
| Frost | 191 | 134,892 | 4,576 | 139,468 | 126,215 | 5,121 | 131,336 | -5.8% | 218,222 | 60.2% |
| Pipestone | 4,239 | 851,733 | 1,099,942 | 1,951,675 | 1,204,925 | 990,963 | 2,195,888 | 12.5% | 3,647,659 | 60.2% |
| Wayzata | 4,476 | 2,339,484 | 180,273 | 2,519,757 | 2,495,727 | 217,181 | 2,712,908 | 7.7% | 4,495,403 | 60.3% |
| Breckenridge | 3,355 | 1,515,482 | --- | 1,515,482 | 1,515,482 | --- | 1,515,482 | --- | 2,504,427 | 60.5% |
| Saint Michael | 16,983 | 2,896,313 | (2,370,972) | 525,341 | 3,375,037 | --- | 3,375,037 | 542.4% | 5,573,572 | 60.6% |
| Amboy | 531 | 177,247 | 15,149 | 192,396 | 205,188 | 15,016 | 220,204 | 14.5% | 360,371 | 61.1% |
| Baudette | 1,079 | 620,397 | --- | 620,397 | 647,829 | --- | 647,829 | 4.4% | 1,059,794 | 61.1% |
| Cambridge | 8,338 | 2,889,283 | 848,184 | 3,737,467 | 2,842,442 | 799,038 | 3,641,480 | -2.6% | 5,938,115 | 61.3% |
| Rushmore | 343 | 203,093 | 83,343 | 286,436 | 231,245 | 93,009 | 324,254 | 13.2% | 528,172 | 61.4% |
| Princeton | 4,732 | 2,368,699 | 213,821 | 2,582,520 | 2,401,215 | 40,524 | 2,441,739 | -5.5% | 3,974,639 | 61.4% |
| Kimball | 776 | 350,207 | 229,081 | 579,288 | 341,275 | 236,973 | 578,248 | -0.2% | 939,553 | 61.5% |
| Fairfax | 1,197 | 304,572 | --- | 304,572 | 350,817 | 387,021 | 737,838 | 142.3% | 1,193,866 | 61.8% |
| Eagan | 66,810 | 14,998,980 | --- | 14,998,980 | 17,186,480 | 2,240,661 | 19,427,141 | 29.5% | 31,324,932 | 62.0% |
| Mazeppa | 846 | 228,140 | (13,062) | 215,078 | 276,483 | 71,807 | 348,290 | 61.9% | 560,291 | 62.2% |
| Arden Hills | 9,652 | 2,342,952 | 419,020 | 2,761,972 | 2,324,883 | 471,161 | 2,796,044 | 1.2% | 4,497,295 | 62.2% |
| Greenfield | 2,822 | 815,658 | 51,445 | 867,103 | 833,049 | 52,348 | 885,397 | 2.1% | 1,423,342 | 62.2% |
| Lino Lakes | 21,129 | 5,209,286 | 121,075 | 5,330,361 | 5,053,064 | 210,385 | 5,263,449 | -1.3% | 8,460,875 | 62.2% |
| Coon Rapids | 62,435 | 13,024,446 | 6,587,026 | 19,611,472 | 13,439,561 | 6,985,862 | 20,425,423 | 4.2% | 32,728,099 | 62.4% |
| Balaton | 631 | 292,745 | 171,796 | 464,541 | 286,928 | 182,016 | 468,944 | 0.9% | 747,143 | 62.8% |
| Bemidji | 14,376 | 4,810,174 | 1,737,142 | 6,547,316 | 5,937,728 | 788,633 | 6,726,361 | 2.7% | 10,705,775 | 62.8% |
| Long Lake | 1,851 | 763,103 | 170,422 | 933,525 | 706,854 | 178,864 | 885,718 | -5.1% | 1,408,367 | 62.9% |
| Burnsville | 61,747 | 14,741,303 | 2,634,951 | 17,376,254 | 18,116,673 | 2,784,137 | 20,900,810 | 20.3% | 33,159,167 | 63.0% |
| Murdock | 263 | 155,128 | --- | 155,128 | 143,165 | --- | 143,165 | -7.7% | 227,084 | 63.0% |
| Dayton | 5,011 | 1,461,575 | 139,601 | 1,601,176 | 1,457,808 | 160,086 | 1,617,894 | 1.0% | 2,562,992 | 63.1% |
| Sebeka | 707 | 427,583 | --- | 427,583 | 439,681 | --- | 439,681 | 2.8% | 696,092 | 63.2% |
| Lindstrom | 4,458 | 992,438 | 41,587 | 1,034,025 | 1,132,200 | 19,544 | 1,151,744 | 11.4% | 1,822,379 | 63.2% |
| Spring Park | 1,809 | 648,186 | --- | 648,186 | 667,352 | --- | 667,352 | 3.0% | 1,051,419 | 63.5% |
| Mankato | 41,202 | 10,497,750 | 2,970,668 | 13,468,418 | 10,852,060 | 3,856,966 | 14,709,026 | 9.2% | 23,154,890 | 63.5% |
| Watson | 200 | 138,402 | --- | 138,402 | 115,295 | --- | 115,295 | -16.7% | 181,196 | 63.6% |
| Andover | 31,874 | 6,853,791 | 380,950 | 7,234,741 | 7,065,133 | 550,632 | 7,615,765 | 5.3% | 11,913,725 | 63.9% |
| Luverne | 4,704 | 1,991,343 | 591,396 | 2,582,739 | 2,391,185 | 384,370 | 2,775,555 | 7.5% | 4,339,746 | 64.0% |
| Oakdale | 28,655 | 8,382,116 | --- | 8,382,116 | 7,015,678 | 1,083,701 | 8,099,379 | -3.4% | 12,660,860 | 64.0% |
| Okabena | 187 | 79,439 | --- | 79,439 | 87,018 | --- | 87,018 | 9.5% | 135,933 | 64.0% |
| Springfield | 2,096 | 1,104,190 | 226,141 | 1,330,331 | 1,048,552 | 244,854 | 1,293,406 | -2.8% | 2,014,532 | 64.2% |
| Cohasset | 2,767 | 558,044 | --- | 558,044 | 868,386 | --- | 868,386 | 55.6% | 1,349,948 | 64.3% |
| Waverly | 1,390 | 619,173 | --- | 619,173 | 715,491 | (90,079) | 625,412 | 1.0% | 971,771 | 64.4% |
| Elk River | 23,730 | 6,039,662 | 4,055,012 | 10,094,674 | 6,140,877 | 4,381,586 | 10,522,463 | 4.2% | 16,324,896 | 64.5% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Prior Lake | 24,911 | 6,431,258 | 1,232,172 | 7,663,430 | 5,775,937 | 1,558,266 | 7,334,203 | -4.3% | 11,304,161 | 64.9% |
| Canby | 1,757 | 1,135,265 | 168,490 | 1,303,755 | 1,420,939 | 30,584 | 1,451,523 | 11.3% | 2,224,688 | 65.2% |
| Gibbon | 764 | 477,629 | 6,201 | 483,830 | 424,993 | 10,619 | 435,612 | -10.0% | 667,586 | 65.3% |
| Anoka | 17,586 | 5,291,499 | 1,813,335 | 7,104,834 | 4,814,642 | 1,961,560 | 6,776,202 | -4.6% | 10,376,535 | 65.3% |
| Saint Peter | 11,758 | 3,736,452 | 1,015,420 | 4,751,872 | 3,771,743 | 1,041,022 | 4,812,765 | 1.3% | 7,341,164 | 65.6% |
| Westbrook | 731 | 280,283 | 32,268 | 312,551 | 304,243 | 50,768 | 355,011 | 13.6% | 539,746 | 65.8% |
| Grygla | 226 | 76,562 | 123,129 | 199,691 | 38,250 | 150,794 | 189,044 | -5.3% | 285,881 | 66.1% |
| Hayfield | 1,340 | 483,432 | 14,774 | 498,206 | 487,399 | 42,340 | 529,739 | 6.3% | 800,863 | 66.1% |
| Victoria | 8,462 | 1,739,829 | 870,123 | 2,609,952 | 1,438,242 | 1,020,925 | 2,459,167 | -5.8% | 3,703,767 | 66.4% |
| Barnesville | 2,621 | 1,475,740 | 255,873 | 1,731,613 | 1,243,880 | 347,902 | 1,591,782 | -8.1% | 2,393,728 | 66.5% |
| Cokato | 2,742 | 867,862 | 93,993 | 961,855 | 919,078 | 139,874 | 1,058,952 | 10.1% | 1,591,331 | 66.5% |
| Golden Valley | 20,790 | 9,707,985 | 143,723 | 9,851,708 | 10,140,108 | 168,633 | 10,308,741 | 4.6% | 15,470,303 | 66.6% |
| Morris | 5,436 | 3,141,515 | --- | 3,141,515 | 2,965,141 | --- | 2,965,141 | -5.6% | 4,447,883 | 66.7% |
| Ada | 1,673 | 159,279 | 1,131,596 | 1,290,875 | 68,820 | 1,032,369 | 1,101,189 | -14.7% | 1,647,749 | 66.8% |
| Minnetonka | 51,144 | 17,376,773 | 5,288,168 | 22,664,941 | 17,387,375 | 5,160,644 | 22,548,019 | -0.5% | 33,639,855 | 67.0% |
| Bagley | 1,413 | 1,006,244 | (3,341) | 1,002,903 | 919,191 | (9,292) | 909,899 | -9.3% | 1,356,129 | 67.1% |
| Saint James | 4,604 | 2,671,668 | (8,428) | 2,663,240 | 2,306,591 | (103,243) | 2,203,348 | -17.3% | 3,273,536 | 67.3% |
| Albertville | 7,262 | 1,450,586 | --- | 1,450,586 | 1,798,358 | --- | 1,798,358 | 24.0% | 2,666,883 | 67.4% |
| Monticello | 13,125 | 3,656,463 | 1,227,751 | 4,884,214 | 4,204,731 | 1,927,247 | 6,131,978 | 25.5% | 9,088,573 | 67.5% |
| Goodview | 4,064 | 903,221 | --- | 903,221 | 1,001,810 | --- | 1,001,810 | 10.9% | 1,484,017 | 67.5% |
| Northfield | 20,313 | 6,936,896 | 1,098,776 | 8,035,672 | 6,790,550 | 695,966 | 7,486,516 | -6.8% | 11,052,435 | 67.7% |
| Oak Grove | 8,337 | 1,094,655 | 218,646 | 1,313,301 | 1,256,728 | 229,892 | 1,486,620 | 13.2% | 2,190,562 | 67.9% |
| Climax | 276 | 116,328 | --- | 116,328 | 94,344 | --- | 94,344 | -18.9% | 138,755 | 68.0% |
| Moorhead | 41,181 | 13,790,929 | 3,714,553 | 17,505,482 | 15,116,765 | 4,192,144 | 19,308,909 | 10.3% | 28,385,249 | 68.0% |
| Mayer | 1,829 | 411,950 | --- | 411,950 | 402,639 | --- | 402,639 | -2.3% | 588,928 | 68.4% |
| Staples | 2,952 | 516,362 | 773,387 | 1,289,749 | 540,749 | 806,741 | 1,347,490 | 4.5% | 1,957,958 | 68.8% |
| Minnetrista | 6,763 | 2,720,736 | 297,001 | 3,017,737 | 2,693,786 | 543,984 | 3,237,770 | 7.3% | 4,680,830 | 69.2% |
| Glenwood | 2,560 | 1,347,816 | 132,781 | 1,480,597 | 1,284,564 | 35,274 | 1,319,838 | -10.9% | 1,906,965 | 69.2% |
| Benson | 3,163 | 1,405,639 | 665,405 | 2,071,044 | 1,579,419 | 711,962 | 2,291,381 | 10.6% | 3,292,875 | 69.6% |
| Storden | 212 | (72,531) | 214,047 | 141,516 | (66,102) | 204,317 | 138,215 | -2.3% | 198,324 | 69.7% |
| Hugo | 14,201 | 2,186,178 | 467,816 | 2,653,994 | 2,316,449 | 642,099 | 2,958,548 | 11.5% | 4,228,427 | 70.0% |
| Granite Falls | 2,824 | 1,030,272 | 21,656 | 1,051,928 | 1,109,806 | 801,761 | 1,911,567 | 81.7% | 2,722,202 | 70.2% |
| Annandale | 3,322 | 1,296,474 | (66,157) | 1,230,317 | 1,397,748 | (131,891) | 1,265,857 | 2.9% | 1,791,518 | 70.7% |
| Sauk Centre | 4,406 | 1,628,411 | 1,502,092 | 3,130,503 | 1,589,718 | 1,449,326 | 3,039,044 | -2.9% | 4,301,010 | 70.7% |
| Ramsey | 24,811 | 6,720,833 | 927,557 | 7,648,390 | 6,977,764 | 743,944 | 7,721,708 | 1.0% | 10,920,062 | 70.7% |
| Hoffman | 650 | 349,020 | 58,966 | 407,986 | 422,469 | 76,964 | 499,433 | 22.4% | 698,814 | 71.5% |
| Janesville | 2,280 | 599,701 | 158,934 | 758,635 | 834,366 | 179,647 | 1,014,013 | 33.7% | 1,403,961 | 72.2% |
| Excelsior | 2,273 | 1,316,204 | 117,857 | 1,434,061 | 1,161,456 | 130,537 | 1,291,993 | -9.9% | 1,788,737 | 72.2% |
| Plainview | 3,331 | 2,171,490 | 66,688 | 2,238,178 | 1,826,722 | 16,621 | 1,843,343 | -17.6% | 2,528,302 | 72.9% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Hoyt Lakes | 2,033 | 1,448,463 | 783,451 | 2,231,914 | 1,368,924 | 955,243 | 2,324,167 | 4.1% | 3,180,232 | 73.1% |
| Lauderdale | 2,461 | 738,304 | 137,647 | 875,951 | 756,799 | 131,160 | 887,959 | 1.4% | 1,213,659 | 73.2% |
| Kenyon | 1,828 | 723,910 | 181,049 | 904,959 | 746,769 | 213,148 | 959,917 | 6.1% | 1,306,423 | 73.5% |
| Saint Francis | 7,296 | 2,234,087 | --- | 2,234,087 | 2,572,375 | --- | 2,572,375 | 15.1% | 3,494,738 | 73.6% |
| New Ulm | 13,519 | 5,948,387 | 1,860,527 | 7,808,914 | 7,125,760 | 2,030,870 | 9,156,630 | 17.3% | 12,426,242 | 73.7% |
| Milaca | 2,911 | 1,219,289 | --- | 1,219,289 | 1,239,737 | --- | 1,239,737 | 1.7% | 1,680,726 | 73.8% |
| Chatfield | 2,815 | 991,973 | 1,147,368 | 2,139,341 | 892,541 | 1,277,191 | 2,169,732 | 1.4% | 2,931,757 | 74.0% |
| Tower | 502 | 724,826 | (57,294) | 667,532 | 913,314 | (30,927) | 882,387 | 32.2% | 1,188,645 | 74.2% |
| Jordan | 6,148 | 1,798,961 | 416,988 | 2,215,949 | 1,890,466 | 447,386 | 2,337,852 | 5.5% | 3,128,088 | 74.7% |
| Silver Lake | 813 | 449,333 | 224,131 | 673,464 | 387,888 | 231,253 | 619,141 | -8.1% | 828,238 | 74.8% |
| Harmony | 1,019 | 542,924 | 160,280 | 703,204 | 620,072 | 229,766 | 849,838 | 20.9% | 1,135,980 | 74.8% |
| Faribault | 23,631 | 9,129,949 | 1,046,223 | 10,176,172 | 10,656,328 | 1,066,511 | 11,722,839 | 15.2% | 15,647,313 | 74.9% |
| Cook | 570 | 630,714 | 212,519 | 843,233 | 530,221 | 440,266 | 970,487 | 15.1% | 1,291,854 | 75.1% |
| Hanover | 3,150 | 630,500 | --- | 630,500 | 849,495 | --- | 849,495 | 34.7% | 1,129,665 | 75.2% |
| South Haven | 190 | 277,018 | --- | 277,018 | 209,562 | --- | 209,562 | -24.4% | 278,552 | 75.2% |
| Wood Lake | 424 | 215,643 | 78,293 | 293,936 | 218,849 | 85,810 | 304,659 | 3.6% | 404,699 | 75.3% |
| Newport | 3,482 | 1,902,225 | 28,127 | 1,930,352 | 2,078,117 | 27,052 | 2,105,169 | 9.1% | 2,770,012 | 76.0% |
| Saint Paul Park | 5,314 | 1,661,793 | 89,035 | 1,750,828 | 2,003,502 | (26,817) | 1,976,685 | 12.9% | 2,597,172 | 76.1% |
| Greenwood | 689 | 391,316 | 13,746 | 405,062 | 463,415 | 8,625 | 472,040 | 16.5% | 616,207 | 76.6% |
| Viking | 100 | 37,302 | 26,130 | 63,432 | 40,280 | 29,219 | 69,499 | 9.6% | 90,292 | 77.0% |
| Barnum | 611 | 299,932 | 115,660 | 415,592 | 208,150 | 113,769 | 321,919 | -22.5% | 415,655 | 77.4% |
| Ivanhoe | 553 | 190,649 | 388,501 | 579,150 | 108,326 | 367,353 | 475,679 | -17.9% | 606,078 | 78.5% |
| Minnesota Lake | 674 | 346,787 | --- | 346,787 | 367,682 | --- | 367,682 | 6.0% | 468,188 | 78.5% |
| Falcon Heights | 5,398 | 1,326,645 | 285,035 | 1,611,680 | 1,334,716 | 251,368 | 1,586,084 | -1.6% | 2,006,854 | 79.0% |
| Wyoming | 7,854 | 2,222,860 | 157,307 | 2,380,167 | 2,688,989 | 202,418 | 2,891,407 | 21.5% | 3,649,121 | 79.2% |
| Braham | 1,812 | 874,087 | (223,316) | 650,771 | 914,220 | --- | 914,220 | 40.5% | 1,152,225 | 79.3% |
| Baxter | 8,002 | 3,485,979 | 1,491,120 | 4,977,099 | 3,380,495 | 1,280,934 | 4,661,429 | -6.3% | 5,836,546 | 79.9% |
| Tracy | 2,135 | 422,405 | 951,556 | 1,373,961 | 418,662 | 1,113,858 | 1,532,520 | 11.5% | 1,915,293 | 80.0% |
| Fergus Falls | 13,280 | 5,243,993 | 3,539,192 | 8,783,185 | 5,157,312 | 3,466,509 | 8,623,821 | -1.8% | 10,770,090 | 80.1% |
| Columbia Heights | 19,709 | 6,304,639 | 2,982,318 | 9,286,957 | 7,278,928 | 3,215,436 | 10,494,364 | 13.0% | 13,070,050 | 80.3% |
| Belgrade | 734 | 357,204 | 104,845 | 462,049 | 323,123 | 99,597 | 422,720 | -8.5% | 525,782 | 80.4% |
| Hibbing | 16,340 | 12,843,981 | 108,201 | 12,952,182 | 13,737,747 | 158,304 | 13,896,051 | 7.3% | 17,248,629 | 80.6% |
| Winnebago | 1,412 | 903,837 | (709) | 903,128 | 938,476 | (955) | 937,521 | 3.8% | 1,153,758 | 81.3% |
| Jeffers | 361 | 285,574 | --- | 285,574 | 186,976 | 45,001 | 231,977 | -18.8% | 285,270 | 81.3% |
| Madelia | 2,320 | 1,542,026 | --- | 1,542,026 | 1,703,799 | --- | 1,703,799 | 10.5% | 2,080,058 | 81.9% |
| Grant | 4,185 | 1,055,456 | --- | 1,055,456 | 1,042,385 | --- | 1,042,385 | -1.2% | 1,269,920 | 82.1% |
| Blooming Prairie | 1,986 | 1,030,209 | --- | 1,030,209 | 1,038,889 | --- | 1,038,889 | 0.8% | 1,262,863 | 82.3% |
| Fairmont | 10,464 | 4,350,013 | 2,248,220 | 6,598,233 | 5,307,359 | 1,050,190 | 6,357,549 | -3.6% | 7,722,384 | 82.3% |
| Rosemount | 22,490 | 8,293,885 | 214,031 | 8,507,916 | 9,097,409 | 290,834 | 9,388,243 | 10.3% | 11,388,829 | 82.4% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Lowry | 297 | 68,091 | 19,099 | 87,190 | 97,001 | 48,583 | 145,584 | 67.0% | 175,363 | 83.0% |
| Dilworth | 4,246 | 1,506,646 | --- | 1,506,646 | 1,654,176 | --- | 1,654,176 | 9.8% | 1,983,207 | 83.4% |
| Gaylord | 2,289 | 1,055,804 | 1,085,381 | 2,141,185 | 1,287,839 | 106,180 | 1,394,019 | -34.9% | 1,663,596 | 83.8% |
| Litchfield | 6,741 | 2,945,100 | 1,390,712 | 4,335,812 | 3,007,706 | 1,283,808 | 4,291,514 | -1.0% | 5,071,874 | 84.6% |
| Crystal | 22,436 | 7,703,113 | 3,971,753 | 11,674,866 | 7,395,794 | 4,021,948 | 11,417,742 | -2.2% | 13,472,146 | 84.8% |
| Arlington | 2,213 | 781,835 | 232,826 | 1,014,661 | 917,244 | 271,578 | 1,188,822 | 17.2% | 1,400,529 | 84.9% |
| Nowthen | 4,496 | 1,073,450 | --- | 1,073,450 | 1,105,327 | --- | 1,105,327 | 3.0% | 1,296,347 | 85.3% |
| Park Rapids | 3,901 | 1,989,241 | 228,184 | 2,217,425 | 2,235,401 | 242,009 | 2,477,410 | 11.7% | 2,904,487 | 85.3% |
| Milroy | 247 | 121,434 | 50,889 | 172,323 | 138,964 | 51,094 | 190,058 | 10.3% | 222,100 | 85.6% |
| Wabasha | 2,510 | 1,889,612 | --- | 1,889,612 | 2,012,157 | --- | 2,012,157 | 6.5% | 2,346,227 | 85.8% |
| Lake Elmo | 8,594 | 2,318,310 | 89,638 | 2,407,948 | 2,542,038 | 201,758 | 2,743,796 | 13.9% | 3,198,799 | 85.8% |
| Zimmerman | 5,297 | 1,396,738 | 114,737 | 1,511,475 | 1,422,736 | 167,599 | 1,590,335 | 5.2% | 1,854,006 | 85.8% |
| Cloquet | 12,258 | 4,129,849 | 828,432 | 4,958,281 | 4,071,104 | 818,417 | 4,889,521 | -1.4% | 5,694,419 | 85.9% |
| Mountain Iron | 2,903 | 2,114,414 | 6,965 | 2,121,379 | 2,606,725 | 7,481 | 2,614,206 | 23.2% | 3,034,053 | 86.2% |
| Paynesville | 2,443 | 1,454,226 | (46,048) | 1,408,178 | 1,441,626 | (980) | 1,440,646 | 2.3% | 1,670,163 | 86.3% |
| Hermantown | 9,726 | 2,976,724 | 537,907 | 3,514,631 | 3,333,882 | 614,019 | 3,947,901 | 12.3% | 4,549,134 | 86.8% |
| Crosslake | 2,193 | 1,743,551 | --- | 1,743,551 | 2,014,696 | --- | 2,014,696 | 15.6% | 2,314,409 | 87.1% |
| Albert Lea | 17,945 | 7,858,192 | 1,886,386 | 9,744,578 | 10,614,235 | 2,113,007 | 12,727,242 | 30.6% | 14,537,467 | 87.5% |
| Ely | 3,491 | 2,571,471 | 602,087 | 3,173,558 | 2,775,999 | 579,865 | 3,355,864 | 5.7% | 3,816,052 | 87.9% |
| Otsego | 14,968 | 1,900,821 | 595,191 | 2,496,012 | 3,313,215 | 387,033 | 3,700,248 | 48.2% | 4,198,262 | 88.1% |
| Fulda | 1,290 | 324,731 | 332,793 | 657,524 | 309,614 | 410,362 | 719,976 | 9.5% | 814,709 | 88.4% |
| Wells | 2,297 | 1,522,280 | 325,088 | 1,847,368 | 1,567,331 | 327,582 | 1,894,913 | 2.6% | 2,138,633 | 88.6% |
| Albany | 2,633 | 1,203,132 | --- | 1,203,132 | 1,214,849 | --- | 1,214,849 | 1.0% | 1,367,418 | 88.8% |
| Skyline | 290 | 61,985 | --- | 61,985 | 60,846 | --- | 60,846 | -1.8% | 68,465 | 88.9% |
| Little Canada | 9,912 | 2,191,138 | 909,090 | 3,100,228 | 2,399,847 | 985,743 | 3,385,590 | 9.2% | 3,782,518 | 89.5% |
| Oronoco | 1,406 | 440,805 | 17,683 | 458,488 | 522,669 | 15,447 | 538,116 | 17.4% | 600,339 | 89.6% |
| Boyd | 163 | 220,487 | --- | 220,487 | 206,305 | --- | 206,305 | -6.4% | 230,019 | 89.7% |
| Stacy | 1,501 | 711,627 | 88,193 | 799,820 | 498,755 | 70,438 | 569,193 | -28.8% | 631,285 | 90.2% |
| Scanlon | 987 | 354,361 | --- | 354,361 | 352,964 | --- | 352,964 | -0.4% | 391,060 | 90.3% |
| Nicollet | 1,116 | 367,158 | --- | 367,158 | 282,206 | --- | 282,206 | -23.1% | 309,834 | 91.1% |
| Mentor | 153 | 123,942 | 54,664 | 178,606 | 131,937 | 83,050 | 214,987 | 20.4% | 234,978 | 91.5% |
| Callaway | 233 | 2,824 | 232,986 | 235,810 | 3,222 | 274,031 | 277,253 | 17.6% | 302,838 | 91.6% |
| Dundas | 1,458 | 479,419 | 355,642 | 835,061 | 593,991 | 310,344 | 904,335 | 8.3% | 983,282 | 92.0% |
| Gem Lake | 413 | 387,069 | --- | 387,069 | 320,746 | --- | 320,746 | -17.1% | 348,256 | 92.1% |
| Karlstad | 760 | 504,082 | 86,263 | 590,345 | 496,643 | 108,383 | 605,026 | 2.5% | 656,592 | 92.1% |
| Butterfield | 584 | 196,329 | 185,324 | 381,653 | 166,073 | 190,929 | 357,002 | -6.5% | 384,751 | 92.8% |
| Spring Valley | 2,475 | 984,984 | 195,012 | 1,179,996 | 1,084,596 | 437,688 | 1,522,284 | 29.0% | 1,640,230 | 92.8% |
| Oak Park Heights | 4,648 | 3,509,170 | 31,324 | 3,540,494 | 3,822,001 | (345,247) | 3,476,754 | -1.8% | 3,745,629 | 92.8% |
| Parkers Prairie | 1,016 | 633,190 | --- | 633,190 | 706,031 | --- | 706,031 | 11.5% | 759,872 | 92.9% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Mendota Heights | 11,124 | 5,496,987 | 519,842 | 6,016,829 | 5,877,087 | 463,931 | 6,341,018 | 5.4% | 6,823,718 | 92.9% |
| New Hope | 20,812 | 5,567,933 | 4,511,073 | 10,079,006 | 5,805,289 | 4,771,304 | 10,576,593 | 4.9% | 11,352,671 | 93.2% |
| Melrose | 3,659 | 1,267,436 | 397,121 | 1,664,557 | 1,461,150 | 261,862 | 1,723,012 | 3.5% | 1,844,771 | 93.4% |
| West Saint Paul | 19,800 | 8,495,998 | 4,058,819 | 12,554,817 | 8,679,813 | 3,533,479 | 12,213,292 | -2.7% | 12,997,674 | 94.0% |
| Dodge Center | 2,724 | 812,035 | 270,436 | 1,082,471 | 1,181,158 | 308,526 | 1,489,684 | 37.6% | 1,585,331 | 94.0% |
| Cleveland | 721 | 329,162 | 71,079 | 400,241 | 403,580 | 19,038 | 422,618 | 5.6% | 447,341 | 94.5% |
| East Gull Lake | 996 | 403,568 | (429) | 403,139 | 328,668 | 4,901 | 333,569 | -17.3% | 352,538 | 94.6% |
| Lake Benton | 674 | 323,081 | 176,728 | 499,809 | 360,624 | 176,155 | 536,779 | 7.4% | 565,606 | 94.9% |
| Cass Lake | 761 | 245,383 | 23,301 | 268,684 | 685,816 | --- | 685,816 | 155.3% | 722,591 | 94.9% |
| Appleton | 1,374 | 1,555,304 | --- | 1,555,304 | 1,711,121 | 338,738 | 2,049,859 | 31.8% | 2,155,095 | 95.1% |
| Echo | 269 | 184,792 | --- | 184,792 | 153,795 | --- | 153,795 | -16.8% | 161,510 | 95.2% |
| Scandia | 4,023 | 1,460,133 | --- | 1,460,133 | 1,571,307 | 760 | 1,572,067 | 7.7% | 1,650,091 | 95.3% |
| Fertile | 859 | 1,026,043 | (40,588) | 985,455 | 877,046 | (50,578) | 826,468 | -16.1% | 865,977 | 95.4% |
| Badger | 381 | 234,622 | 69,782 | 304,404 | 331,922 | 41,873 | 373,795 | 22.8% | 389,899 | 95.9% |
| Lake Wilson | 245 | 165,521 | 103,132 | 268,653 | 77,005 | 116,506 | 193,511 | -28.0% | 201,708 | 95.9% |
| Hanley Falls | 289 | 70,313 | 73,583 | 143,896 | 98,888 | 74,945 | 173,833 | 20.8% | 181,072 | 96.0% |
| Kandiyohi | 484 | 208,913 | --- | 208,913 | 239,567 | --- | 239,567 | 14.7% | 247,500 | 96.8% |
| Rush City | 3,076 | 586,432 | 428,472 | 1,014,904 | 636,653 | 571,625 | 1,208,278 | 19.1% | 1,247,729 | 96.8% |
| Howard Lake | 2,046 | 1,568,372 | 127,588 | 1,695,960 | 1,660,185 | 84,102 | 1,744,287 | 2.8% | 1,785,984 | 97.7% |
| Blackduck | 797 | 147,184 | 284,933 | 432,117 | 188,942 | 350,831 | 539,773 | 24.9% | 550,307 | 98.1% |
| Hanska | 380 | 273,238 | 29,426 | 302,664 | 232,147 | 28,204 | 260,351 | -14.0% | 264,860 | 98.3% |
| Sandstone | 2,745 | 1,153,755 | 16,933 | 1,170,688 | 959,867 | --- | 959,867 | -18.0% | 974,998 | 98.4% |
| Preston | 1,316 | 748,059 | 476,549 | 1,224,608 | 768,194 | 555,958 | 1,324,152 | 8.1% | 1,344,871 | 98.5% |
| Winsted | 2,308 | 1,198,564 | 18,129 | 1,216,693 | 1,129,025 | 432,797 | 1,561,822 | 28.4% | 1,583,238 | 98.6% |
| Wadena | 4,092 | 2,116,098 | 391,124 | 2,507,222 | 2,495,081 | 428,589 | 2,923,670 | 16.6% | 2,954,085 | 99.0% |
| Ham Lake | 15,666 | 2,854,845 | 873,994 | 3,728,839 | 2,912,494 | 927,343 | 3,839,837 | 3.0% | 3,872,981 | 99.1% |
| Maple Plain | 1,777 | 987,373 | 489,878 | 1,477,251 | 1,063,008 | 553,485 | 1,616,493 | 9.4% | 1,625,122 | 99.5% |
| Silver Bay | 1,860 | 1,590,132 | 979,211 | 2,569,343 | 1,776,226 | 1,018,107 | 2,794,333 | 8.8% | 2,802,776 | 99.7% |
| Mapleton | 1,760 | 736,052 | (69,392) | 666,660 | 823,270 | 145,432 | 968,702 | 45.3% | 971,397 | 99.7% |
| Hamburg | 501 | 317,513 | --- | 317,513 | 368,727 | --- | 368,727 | 16.1% | 364,288 | 101.2% |
| Pequot Lakes | 2,265 | 1,320,818 | 663,080 | 1,983,898 | 1,252,224 | 684,099 | 1,936,323 | -2.4% | 1,889,934 | 102.5% |
| Saint Augusta | 3,404 | 455,840 | 313,040 | 768,880 | 543,346 | 176,154 | 719,500 | -6.4% | 700,051 | 102.8% |
| Babbitt | 1,505 | 1,776,653 | 319,456 | 2,096,109 | 2,061,943 | 358,485 | 2,420,428 | 15.5% | 2,354,343 | 102.8% |
| Willow River | 402 | 17,416 | --- | 17,416 | 227,855 | --- | 227,855 | 1208.3% | 221,296 | 103.0% |
| Spring Grove | 1,305 | 763,989 | 183,440 | 947,429 | 863,307 | 223,943 | 1,087,250 | 14.8% | 1,053,184 | 103.2% |
| Danvers | 94 | 64,838 | --- | 64,838 | 100,225 | --- | 100,225 | 54.6% | 96,932 | 103.4% |
| Belle Plaine | 6,572 | 2,726,630 | 786,064 | 3,512,694 | 3,176,091 | 858,490 | 4,034,581 | 14.9% | 3,892,252 | 103.7% |
| Bertha | 482 | 103,222 | 117,707 | 220,929 | 141,255 | 134,580 | 275,835 | 24.9% | 265,075 | 104.1% |
| Halstad | 587 | 507,544 | (143,566) | 363,978 | 448,536 | (141,473) | 307,063 | -15.6% | 291,167 | 105.5% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Eveleth | 3,694 | 4,467,386 | 358,365 | 4,825,751 | 4,592,063 | 324,411 | 4,916,474 | 1.9% | 4,656,848 | 105.6% |
| Sacred Heart | 524 | 413,887 | --- | 413,887 | 471,331 | --- | 471,331 | 13.9% | 445,279 | 105.9% |
| Red Wing | 16,505 | 14,458,961 | 263,418 | 14,722,379 | 16,274,073 | 386,371 | 16,660,444 | 13.2% | 15,726,848 | 105.9% |
| Jackson | 3,369 | 5,143,901 | (921,720) | 4,222,181 | 5,562,749 | (1,182,619) | 4,380,130 | 3.7% | 4,115,597 | 106.4% |
| Shorewood | 7,425 | 3,943,342 | 469 | 3,943,811 | 3,981,475 | 43,744 | 4,025,219 | 2.1% | 3,779,347 | 106.5% |
| Cottonwood | 1,207 | 409,907 | 339,929 | 749,836 | 462,675 | 484,001 | 946,676 | 26.3% | 877,799 | 107.8% |
| Lancaster | 342 | 146,794 | 44,648 | 191,442 | 223,204 | 92,140 | 315,344 | 64.7% | 291,513 | 108.2% |
| Holdingford | 713 | 492,956 | --- | 492,956 | 436,406 | --- | 436,406 | -11.5% | 403,190 | 108.2% |
| Herman | 434 | 370,509 | 59,301 | 429,810 | 411,759 | 52,341 | 464,100 | 8.0% | 425,225 | 109.1% |
| Circle Pines | 4,961 | 2,703,551 | (491,845) | 2,211,706 | 2,958,504 | (479,451) | 2,479,053 | 12.1% | 2,269,787 | 109.2% |
| Hilltop | 801 | 1,050,798 | --- | 1,050,798 | 886,898 | --- | 886,898 | -15.6% | 808,467 | 109.7% |
| Moose Lake | 2,796 | 2,059,145 | --- | 2,059,145 | 2,030,877 | --- | 2,030,877 | -1.4% | 1,846,778 | 110.0% |
| Kellogg | 441 | 185,899 | 105,225 | 291,124 | 221,033 | 142,946 | 363,979 | 25.0% | 330,953 | 110.0% |
| Lake City | 5,031 | 4,527,810 | 409,787 | 4,937,597 | 3,765,158 | 1,384,922 | 5,150,080 | 4.3% | 4,676,542 | 110.1% |
| Raymond | 763 | 297,941 | 164,760 | 462,701 | 266,273 | 231,510 | 497,783 | 7.6% | 450,718 | 110.4% |
| New Richland | 1,214 | 808,791 | (2,193) | 806,598 | 852,935 | (34,254) | 818,681 | 1.5% | 740,104 | 110.6% |
| Hallock | 959 | 969,166 | (12,589) | 956,577 | 961,435 | (10,519) | 950,916 | -0.6% | 855,214 | 111.2% |
| Lewisville | 240 | 97,227 | 30,277 | 127,504 | 141,003 | 32,261 | 173,264 | 35.9% | 155,127 | 111.7% |
| Backus | 242 | 175,675 | 82,696 | 258,371 | 213,104 | 114,695 | 327,799 | 26.9% | 293,286 | 111.8% |
| Dovray | 57 | 76,830 | 30,090 | 106,920 | 80,736 | 10,110 | 90,846 | -15.0% | 80,846 | 112.4% |
| Morgan | 885 | 1,040,829 | (4,219) | 1,036,610 | 987,064 | (4,690) | 982,374 | -5.2% | 873,977 | 112.4% |
| Frazee | 1,396 | 797,714 | 133,490 | 931,204 | 880,693 | 159,120 | 1,039,813 | 11.7% | 919,008 | 113.1% |
| Pelican Rapids | 2,498 | 1,879,492 | 196,742 | 2,076,234 | 1,668,895 | 198,040 | 1,866,935 | -10.1% | 1,648,939 | 113.2% |
| Perham | 3,204 | 685,561 | 2,165,698 | 2,851,259 | 761,902 | 1,999,632 | 2,761,534 | -3.1% | 2,428,971 | 113.7% |
| New Prague | 7,439 | 4,573,178 | 564,858 | 5,138,036 | 4,804,399 | 101,768 | 4,906,167 | -4.5% | 4,305,191 | 114.0% |
| Le Sueur | 4,073 | 545,568 | 1,517,821 | 2,063,389 | 956,648 | 3,102,187 | 4,058,835 | 96.7% | 3,549,374 | 114.4% |
| Lakefield | 1,712 | 1,147,711 | (123,030) | 1,024,681 | 1,236,851 | 222,211 | 1,459,062 | 42.4% | 1,272,874 | 114.6% |
| Lewiston | 1,593 | 646,186 | 439,962 | 1,086,148 | 597,190 | 399,234 | 996,424 | -8.3% | 868,966 | 114.7% |
| Willmar | 19,731 | 13,447,076 | 10,051,186 | 23,498,262 | 14,017,150 | 2,646,985 | 16,664,135 | -29.1% | 14,531,561 | 114.7% |
| Little Falls | 8,807 | 768,933 | 1,659,717 | 2,428,650 | 1,031,140 | 4,187,961 | 5,219,101 | 114.9% | 4,530,351 | 115.2% |
| Beaver Bay | 182 | 650,938 | --- | 650,938 | 511,963 | --- | 511,963 | -21.3% | 439,719 | 116.4% |
| Franklin | 490 | 323,572 | --- | 323,572 | 376,292 | --- | 376,292 | 16.3% | 322,934 | 116.5% |
| Hadley | 54 | 44,020 | 12,242 | 56,262 | 46,723 | --- | 46,723 | -17.0% | 40,068 | 116.6% |
| Waubun | 403 | 143,065 | 20,667 | 163,732 | 227,462 | --- | 227,462 | 38.9% | 194,970 | 116.7% |
| Villard | 251 | 114,488 | 109,245 | 223,733 | 132,794 | 130,742 | 263,536 | 17.8% | 224,793 | 117.2% |
| Dover | 757 | 107,725 | 145,467 | 253,192 | 206,064 | 61,944 | 268,008 | 5.9% | 228,081 | 117.5% |
| Revere | 90 | 31,279 | --- | 31,279 | 54,000 | --- | 54,000 | 72.6% | 45,404 | 118.9% |
| Deephaven | 3,793 | 3,015,873 | --- | 3,015,873 | 3,248,290 | --- | 3,248,290 | 7.7% | 2,686,055 | 120.9% |
| Finlayson | 310 | 155,913 | 89,726 | 245,639 | 179,115 | 93,162 | 272,277 | 10.8% | 222,040 | 122.6% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Ceylon | 350 | 239,485 | 2,470 | 241,955 | 268,328 | 2,470 | 270,798 | 11.9% | 220,014 | 123.1% |
| Vesta | 304 | 233,065 | 8,107 | 241,172 | 277,087 | 8,119 | 285,206 | 18.3% | 230,873 | 123.5% |
| Grove City | 626 | 472,529 | --- | 472,529 | 521,948 | --- | 521,948 | 10.5% | 421,392 | 123.9% |
| Crookston | 7,902 | 3,714,152 | 1,025,453 | 4,739,605 | 4,925,932 | 4,137,570 | 9,063,502 | 91.2% | 7,234,087 | 125.3% |
| Clarissa | 668 | 383,206 | 12,069 | 395,275 | 345,907 | 31,350 | 377,257 | -4.6% | 296,863 | 127.1% |
| Lonsdale | 3,821 | 2,138,170 | --- | 2,138,170 | 2,159,793 | --- | 2,159,793 | 1.0% | 1,690,550 | 127.8% |
| New London | 1,312 | 397,406 | 489,031 | 886,437 | 691,445 | 536,987 | 1,228,432 | 38.6% | 954,314 | 128.7% |
| Adrian | 1,220 | 894,013 | 212,331 | 1,106,344 | 837,494 | 327,296 | 1,164,790 | 5.3% | 900,451 | 129.4% |
| Eagle Bend | 517 | 461,697 | 61,192 | 522,889 | 465,613 | 43,815 | 509,428 | -2.6% | 393,701 | 129.4% |
| Mounds View | 12,444 | 9,560,429 | (3,661) | 9,556,768 | 9,584,822 | --- | 9,584,822 | 0.3% | 7,384,226 | 129.8% |
| Twin Valley | 809 | 543,188 | 132,594 | 675,782 | 586,383 | 134,948 | 721,331 | 6.7% | 550,810 | 131.0% |
| Buffalo Lake | 695 | 514,749 | --- | 514,749 | 691,646 | --- | 691,646 | 34.4% | 517,119 | 133.7% |
| Truman | 1,088 | 762,094 | 272,762 | 1,034,856 | 854,722 | 325,052 | 1,179,774 | 14.0% | 879,916 | 134.1% |
| Henning | 805 | 250,673 | 340,195 | 590,868 | 315,859 | 340,397 | 656,256 | 11.1% | 486,935 | 134.8% |
| Dunnell | 160 | 165,890 | 18,864 | 184,754 | 178,097 | 26,285 | 204,382 | 10.6% | 151,550 | 134.9% |
| Greenbush | 721 | 401,156 | 234,717 | 635,873 | 474,490 | 270,210 | 744,700 | 17.1% | 550,793 | 135.2% |
| Bethel | 477 | 222,100 | --- | 222,100 | 351,404 | --- | 351,404 | 58.2% | 259,560 | 135.4% |
| Clara City | 1,319 | 1,808,472 | 35,214 | 1,843,686 | 1,895,510 | 32,079 | 1,927,589 | 4.6% | 1,414,625 | 136.3% |
| Battle Lake | 888 | 857,447 | 55,920 | 913,367 | 939,138 | 52,510 | 991,648 | 8.6% | 720,953 | 137.5% |
| Bluffton | 209 | 99,561 | 93,852 | 193,413 | 161,884 | --- | 161,884 | -16.3% | 117,202 | 138.1% |
| Newfolden | 378 | 224,116 | 31,393 | 255,509 | 260,143 | 36,640 | 296,783 | 16.2% | 214,819 | 138.2% |
| Waterville | 1,880 | 1,988,139 | 6,021 | 1,994,160 | 1,629,107 | 33,737 | 1,662,844 | -16.6% | 1,201,967 | 138.3% |
| Ormsby | 129 | 119,440 | --- | 119,440 | 128,004 | --- | 128,004 | 7.2% | 91,364 | 140.1% |
| Ogilvie | 356 | 265,750 | --- | 265,750 | 314,078 | --- | 314,078 | 18.2% | 224,118 | 140.1% |
| Mountain Lake | 2,149 | 1,918,893 | 731,540 | 2,650,433 | 1,907,050 | 597,724 | 2,504,774 | -5.5% | 1,771,811 | 141.4% |
| Watertown | 4,226 | 1,506,448 | 423,629 | 1,930,077 | 1,442,971 | 838,024 | 2,280,995 | 18.2% | 1,613,431 | 141.4% |
| Montrose | 3,073 | 606,429 | 706,086 | 1,312,515 | 761,413 | 564,141 | 1,325,554 | 1.0% | 919,795 | 144.1% |
| Dawson | 1,492 | 214,748 | 1,322,952 | 1,537,700 | 332,510 | 1,507,422 | 1,839,932 | 19.7% | 1,271,184 | 144.7% |
| Lake Crystal | 2,546 | 2,657,513 | 184,907 | 2,842,420 | 2,784,838 | 64,417 | 2,849,255 | 0.2% | 1,967,336 | 144.8% |
| Zumbrota | 3,345 | 1,566,444 | 1,406,030 | 2,972,474 | 1,590,791 | 1,360,173 | 2,950,964 | -0.7% | 2,034,612 | 145.0% |
| Morton | 388 | 617,406 | --- | 617,406 | 631,762 | --- | 631,762 | 2.3% | 434,635 | 145.4% |
| Hector | 1,104 | 507,241 | 383,284 | 890,525 | 775,248 | 662,197 | 1,437,445 | 61.4% | 984,326 | 146.0% |
| Browerville | 777 | 502,848 | 68,954 | 571,802 | 640,547 | 72,358 | 712,905 | 24.7% | 488,035 | 146.1% |
| Windom | 4,636 | 2,254,788 | 2,515,694 | 4,770,482 | 2,521,554 | 2,500,649 | 5,022,203 | 5.3% | 3,433,301 | 146.3% |
| Belview | 370 | 380,538 | --- | 380,538 | 366,252 | --- | 366,252 | -3.8% | 250,078 | 146.5% |
| Maple Lake | 2,109 | 846,137 | 486,851 | 1,332,988 | 1,081,372 | 567,484 | 1,648,856 | 23.7% | 1,125,205 | 146.5% |
| Kasota | 671 | 325,741 | --- | 325,741 | 458,164 | --- | 458,164 | 40.7% | 309,669 | 148.0% |
| Buhl | 1,005 | 1,229,010 | 57,377 | 1,286,387 | 1,101,094 | 77,191 | 1,178,285 | -8.4% | 790,028 | 149.1% |
| Cologne | 1,633 | 1,844,598 | --- | 1,844,598 | 1,842,602 | --- | 1,842,602 | -0.1% | 1,232,618 | 149.5% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Darfur | 103 | 143,336 | --- | 143,336 | 152,889 | --- | 152,889 | 6.7% | 101,740 | 150.3% |
| Sleepy Eye | 3,541 | 5,209,919 | 469,033 | 5,678,952 | 3,875,164 | 370,604 | 4,245,768 | -25.2% | 2,819,750 | 150.6% |
| Eagle Lake | 2,779 | 1,583,872 | --- | 1,583,872 | 1,825,215 | --- | 1,825,215 | 15.2% | 1,198,735 | 152.3% |
| Hinckley | 1,794 | 974,984 | 475,198 | 1,450,182 | 1,691,743 | --- | 1,691,743 | 16.7% | 1,094,897 | 154.5% |
| Grand Marais | 1,367 | 2,539,213 | 251,909 | 2,791,122 | 2,974,279 | 272,536 | 3,246,815 | 16.3% | 2,079,065 | 156.2% |
| Rockford | 4,367 | 1,355,932 | 353,656 | 1,709,588 | 1,265,821 | 2,036,290 | 3,302,111 | 93.2% | 2,103,239 | 157.0% |
| Arco | 78 | 88,692 | 30,025 | 118,717 | 107,599 | 25,131 | 132,730 | 11.8% | 83,919 | 158.2% |
| Underwood | 341 | 210,736 | 19,499 | 230,235 | 256,259 | 21,197 | 277,456 | 20.5% | 175,296 | 158.3% |
| Avon | 1,444 | 1,924,094 | 93,837 | 2,017,931 | 1,956,151 | 279,351 | 2,235,502 | 10.8% | 1,408,599 | 158.7% |
| Richmond | 1,433 | 1,111,306 | 3,311 | 1,114,617 | 1,103,974 | 19,096 | 1,123,070 | 0.8% | 699,579 | 160.5% |
| Racine | 433 | 222,079 | --- | 222,079 | 209,061 | --- | 209,061 | -5.9% | 129,868 | 161.0% |
| Mahtomedi | 8,043 | 4,512,238 | 1,287,936 | 5,800,174 | 4,629,393 | 1,417,262 | 6,046,655 | 4.2% | 3,743,051 | 161.5% |
| Warroad | 1,781 | 2,922,870 | 1,886,840 | 4,809,710 | 3,003,023 | 2,157,011 | 5,160,034 | 7.3% | 3,191,850 | 161.7% |
| Columbus | 3,887 | 634,724 | 2,349,583 | 2,984,307 | 571,058 | 2,304,936 | 2,875,994 | -3.6% | 1,778,572 | 161.7% |
| Chisholm | 5,029 | 7,094,044 | --- | 7,094,044 | 7,866,837 | --- | 7,866,837 | 10.9% | 4,863,740 | 161.7% |
| LeRoy | 938 | 695,024 | 10,883 | 705,907 | 807,818 | (3,398) | 804,420 | 14.0% | 492,901 | 163.2% |
| Grand Meadow | 1,161 | 624,341 | 782,610 | 1,406,951 | 626,113 | 345,345 | 971,458 | -31.0% | 593,925 | 163.6% |
| Trimont | 726 | 594,313 | 594,909 | 1,189,222 | 645,388 | 506,598 | 1,151,986 | -3.1% | 699,112 | 164.8% |
| Upsala | 425 | 473,013 | 20,353 | 493,366 | 501,499 | 19,538 | 521,037 | 5.6% | 313,781 | 166.1% |
| Clarkfield | 831 | 1,654,259 | (51,950) | 1,602,309 | 1,497,318 | (52,910) | 1,444,408 | -9.9% | 858,329 | 168.3% |
| Freeport | 668 | 366,873 | 447,140 | 814,013 | 404,850 | 367,123 | 771,973 | -5.2% | 457,497 | 168.7% |
| Askov | 358 | 345,722 | --- | 345,722 | 349,464 | --- | 349,464 | 1.1% | 206,265 | 169.4% |
| Darwin | 353 | 197,336 | 16,820 | 214,156 | 148,236 | 18,432 | 166,668 | -22.2% | 98,101 | 169.9% |
| Mantorville | 1,217 | 638,581 | 156,423 | 795,004 | 688,070 | 239,393 | 927,463 | 16.7% | 541,935 | 171.1% |
| Saint Clair | 865 | 822,269 | 13,816 | 836,085 | 720,049 | 13,784 | 733,833 | -12.2% | 419,978 | 174.7% |
| Barrett | 414 | 599,107 | --- | 599,107 | 586,491 | --- | 586,491 | -2.1% | 335,647 | 174.7% |
| Rushford Village | 827 | 664,049 | 203,332 | 867,381 | 566,165 | 204,887 | 771,052 | -11.1% | 438,940 | 175.7% |
| Spicer | 1,194 | 673,731 | 646,558 | 1,320,289 | 770,070 | 824,177 | 1,594,247 | 20.7% | 889,329 | 179.3% |
| Madison | 1,500 | 1,419,570 | 1,214,250 | 2,633,820 | 1,406,684 | 1,129,126 | 2,535,810 | -3.7% | 1,404,951 | 180.5% |
| Eyota | 2,040 | 674,572 | 451,815 | 1,126,387 | 754,544 | 576,846 | 1,331,390 | 18.2% | 721,298 | 184.6% |
| Middle River | 306 | 225,097 | 144,140 | 369,237 | 236,891 | 162,879 | 399,770 | 8.3% | 216,566 | 184.6% |
| Wilmont | 340 | 216,752 | 147,289 | 364,041 | 307,815 | 124,132 | 431,947 | 18.7% | 233,592 | 184.9% |
| Williams | 185 | 151,594 | 112,586 | 264,180 | 183,081 | 111,436 | 294,517 | 11.5% | 157,683 | 186.8% |
| Wykoff | 442 | 357,623 | 108,694 | 466,317 | 402,006 | 98,836 | 500,842 | 7.4% | 265,131 | 188.9% |
| Verndale | 594 | 625,328 | 131,594 | 756,922 | 721,559 | (60,952) | 660,607 | -12.7% | 349,435 | 189.1% |
| Alvarado | 361 | 49,602 | 247,184 | 296,786 | 90,021 | 229,854 | 319,875 | 7.8% | 168,260 | 190.1% |
| Wrenshall | 402 | 322,799 | --- | 322,799 | 330,768 | --- | 330,768 | 2.5% | 173,232 | 190.9% |
| Fountain | 412 | 252,680 | 89,711 | 342,391 | 256,878 | 113,347 | 370,225 | 8.1% | 192,340 | 192.5% |
| Sturgeon Lake | 418 | 153,489 | 93,149 | 246,638 | 325,258 | 113,010 | 438,268 | 77.7% | 227,532 | 192.6% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|-----------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Pillager | 467 | 531,866 | 101,653 | 633,519 | 530,604 | 112,953 | 643,557 | 1.6% | 331,366 | 194.2% |
| Rockville | 2,509 | 1,208,123 | 279,397 | 1,487,520 | 1,158,495 | 294,429 | 1,452,924 | -2.3% | 744,134 | 195.3% |
| Waite Park | 7,473 | 5,561,608 | 3,654,088 | 9,215,696 | 5,617,442 | 4,239,954 | 9,857,396 | 7.0% | 4,978,653 | 198.0% |
| Emily | 830 | 1,187,725 | --- | 1,187,725 | 1,352,902 | --- | 1,352,902 | 13.9% | 675,262 | 200.4% |
| Good Thunder | 555 | 699,280 | 41,986 | 741,266 | 737,102 | 41,985 | 779,087 | 5.1% | 387,012 | 201.3% |
| Mahnomen | 1,208 | 939,438 | --- | 939,438 | 1,496,985 | --- | 1,496,985 | 59.3% | 729,263 | 205.3% |
| Walnut Grove | 846 | 627,621 | 284,856 | 912,477 | 738,291 | 159,554 | 897,845 | -1.6% | 436,955 | 205.5% |
| Vernon Center | 323 | 508,006 | --- | 508,006 | 584,438 | --- | 584,438 | 15.0% | 282,967 | 206.5% |
| Hills | 683 | 386,831 | 203,801 | 590,632 | 403,591 | 226,822 | 630,413 | 6.7% | 301,369 | 209.2% |
| Sherburn | 1,101 | 1,202,654 | --- | 1,202,654 | 1,589,211 | --- | 1,589,211 | 32.1% | 730,971 | 217.4% |
| Thomson | 157 | 163,941 | --- | 163,941 | 140,368 | --- | 140,368 | -14.4% | 64,429 | 217.9% |
| Quamba | 113 | 195,418 | --- | 195,418 | 120,201 | --- | 120,201 | -38.5% | 54,566 | 220.3% |
| Alpha | 121 | 133,540 | 19,013 | 152,553 | 216,816 | 23,202 | 240,018 | 57.3% | 107,898 | 222.4% |
| Atwater | 1,135 | 1,204,837 | --- | 1,204,837 | 1,321,635 | --- | 1,321,635 | 9.7% | 591,944 | 223.3% |
| Foley | 2,708 | 1,968,782 | 952,343 | 2,921,125 | 2,084,424 | 1,109,086 | 3,193,510 | 9.3% | 1,397,406 | 228.5% |
| Stockton | 719 | 569,798 | 246,087 | 815,885 | 446,517 | 122,303 | 568,820 | -30.3% | 240,667 | 236.4% |
| Madison Lake | 1,137 | 775,233 | 443,011 | 1,218,244 | 921,048 | 557,171 | 1,478,219 | 21.3% | 625,374 | 236.4% |
| Stewart | 557 | 1,160,672 | --- | 1,160,672 | 1,210,996 | --- | 1,210,996 | 4.3% | 506,524 | 239.1% |
| Edgerton | 1,147 | 1,129,715 | 481,015 | 1,610,730 | 1,194,985 | 484,056 | 1,679,041 | 4.2% | 691,577 | 242.8% |
| Garvin | 134 | 206,217 | 34,532 | 240,749 | 210,984 | 35,181 | 246,165 | 2.2% | 100,932 | 243.9% |
| Pennock | 515 | 304,616 | 32,177 | 336,793 | 385,621 | 36,400 | 422,021 | 25.3% | 172,051 | 245.3% |
| Plummer | 297 | 450,071 | 37,716 | 487,787 | 486,626 | 43,498 | 530,124 | 8.7% | 215,446 | 246.1% |
| Easton | 196 | 525,954 | 44,266 | 570,220 | 563,108 | --- | 563,108 | -1.2% | 225,632 | 249.6% |
| Welcome | 662 | 1,032,669 | 201,402 | 1,234,071 | 1,105,171 | 215,942 | 1,321,113 | 7.1% | 526,440 | 251.0% |
| Milan | 357 | 510,082 | 17,655 | 527,737 | 522,202 | 38,017 | 560,219 | 6.2% | 216,829 | 258.4% |
| Ulen | 558 | 704,991 | --- | 704,991 | 644,016 | --- | 644,016 | -8.6% | 247,147 | 260.6% |
| Jasper | 614 | 749,985 | 199,666 | 949,651 | 882,710 | 225,187 | 1,107,897 | 16.7% | 411,885 | 269.0% |
| Chandler | 264 | 23,039 | 310,360 | 333,399 | 56,595 | 520,922 | 577,517 | 73.2% | 212,930 | 271.2% |
| Ottertail | 603 | 970,628 | 100,164 | 1,070,792 | 912,363 | 111,206 | 1,023,569 | -4.4% | 371,085 | 275.8% |
| Delavan | 169 | 293,838 | --- | 293,838 | 398,148 | --- | 398,148 | 35.5% | 141,575 | 281.2% |
| Courtland | 619 | 323,619 | 171,879 | 495,498 | 294,782 | 172,626 | 467,408 | -5.7% | 166,125 | 281.4% |
| Worthington | 12,986 | 5,711,607 | 15,105,291 | 20,816,898 | 8,074,075 | 14,356,396 | 22,430,471 | 7.8% | 7,971,578 | 281.4% |
| Ruthton | 226 | 241,954 | 151,748 | 393,702 | 239,086 | 149,927 | 389,013 | -1.2% | 134,237 | 289.8% |
| Alberta | 97 | 135,919 | --- | 135,919 | 176,577 | --- | 176,577 | 29.9% | 60,747 | 290.7% |
| Heron Lake | 690 | 894,591 | 366,036 | 1,260,627 | 889,028 | 444,703 | 1,333,731 | 5.8% | 457,506 | 291.5% |
| Minnesota City | 195 | 206,719 | --- | 206,719 | 212,356 | --- | 212,356 | 2.7% | 70,831 | 299.8% |
| Hancock | 772 | 457,094 | 134,147 | 591,241 | 643,928 | 176,096 | 820,024 | 38.7% | 272,016 | 301.5% |
| Prinsburg | 492 | 758,679 | --- | 758,679 | 888,557 | --- | 888,557 | 17.1% | 276,080 | 321.8% |
| Wabasso | 687 | 734,529 | 1,165,936 | 1,900,465 | 744,694 | 1,194,299 | 1,938,993 | 2.0% | 590,505 | 328.4% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted
Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

| Name of City [footnote] | Popu- lation | December 31, 2013 | | | December 31, 2014 | | | 2013/2014 Percent Change | 2014 Total Current Expenditures | 2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures |
|-------------------------|------------------|--|--|---------------------------------------|--|--|---------------------------------------|--------------------------------|---------------------------------------|--|
| | | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | General Fund Unrestricted Fund Balance | Special Revenue Funds Unrestricted Fund Balance | Total Unrestricted Fund Balance | | | |
| Granada | 289 | 216,951 | 65,876 | 282,827 | 242,926 | 68,490 | 311,416 | 10.1% | 94,361 | 330.0% |
| Chokio | 389 | 592,641 | 33,985 | 626,626 | 627,968 | 36,505 | 664,473 | 6.0% | 195,934 | 339.1% |
| Sanborn | 325 | 688,377 | 214,868 | 903,245 | 582,766 | 202,369 | 785,135 | -13.1% | 228,736 | 343.2% |
| Harris | 1,130 | 1,361,075 | 10,379 | 1,371,454 | 1,148,725 | 8,535 | 1,157,260 | -15.6% | 316,551 | 365.6% |
| Bricelyn | 358 | 818,288 | 42,213 | 860,501 | 883,794 | --- | 883,794 | 2.7% | 240,167 | 368.0% |
| Bayport | 3,767 | 7,773,886 | 285,777 | 8,059,663 | 7,904,668 | 1,038,481 | 8,943,149 | 11.0% | 2,398,305 | 372.9% |
| State Total | 4,366,426 | \$1,266,035,942 | \$365,609,613 | \$1,631,645,555 | \$1,337,143,730 | \$410,656,521 | \$1,747,800,251 | 7.1% | \$3,506,814,475 | 49.8% |

[*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

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ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|---------------|------------------|------------|----------------|---------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ada | | | | | | | | | | | | | | |
| Liquor | 517,394 | 504,085 | 13,309 | --- | --- | 13,309 | --- | --- | --- | (11,053) | 21,053 | --- | --- | --- |
| Light | 1,661,578 | 1,293,875 | 367,703 | --- | --- | 367,703 | --- | --- | --- | 293,300 | --- | --- | --- | --- |
| Water and Sewer [3] | 629,739 | 547,023 | 82,716 | 1,698 | 77,577 | 6,837 | --- | --- | --- | (130,000) | 43,010 | --- | 77,577 | 295,000 |
| Total | 2,808,711 | 2,344,983 | 463,728 | 1,698 | 77,577 | 387,849 | --- | --- | --- | 152,247 | 64,063 | --- | 77,577 | 295,000 |
| Adams | | | | | | | | | | | | | | |
| Nursing Home [14] | 3,646,352 | 3,829,004 | (182,652) | 19,987 | 43,067 | (205,732) | --- | --- | --- | --- | 420,347 | --- | 43,067 | 4,879 |
| Sewer | 84,933 | 140,723 | (55,790) | --- | --- | (55,790) | --- | --- | --- | (39,630) | 7,474 | --- | --- | --- |
| Water | 94,149 | 107,181 | (13,032) | --- | --- | (13,032) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 3,825,434 | 4,076,908 | (251,474) | 19,987 | 43,067 | (274,554) | --- | --- | --- | (39,630) | 427,821 | --- | 43,067 | 4,879 |
| Adrian | | | | | | | | | | | | | | |
| Adrian Country Living Cottages | 739,457 | 522,480 | 216,977 | 2,700 | 81,592 | 138,085 | --- | --- | --- | 85,000 | --- | --- | 81,592 | 55,000 |
| Ambulance | 106,088 | 113,016 | (6,928) | 20,485 | --- | 13,557 | --- | --- | 17,996 | (8,500) | --- | --- | --- | --- |
| Arnold Memorial Health Care Center | --- | 1,466 | (1,466) | 212 | 2,704 | (3,958) | --- | --- | --- | (69,950) | --- | --- | 2,704 | 77,498 |
| Electric | 1,581,393 | 1,385,936 | 195,457 | 17,776 | --- | 213,233 | --- | --- | 394 | 130,073 | 55,153 | --- | --- | --- |
| Refuse | 121,196 | 118,605 | 2,591 | 124 | --- | 2,715 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 126,967 | 108,072 | 18,895 | 1,959 | --- | 20,854 | --- | --- | 198 | 13,886 | --- | --- | --- | --- |
| Tennessee Avenue Townhouse | --- | 120 | (120) | 422 | --- | 302 | --- | --- | --- | 83,042 | --- | --- | --- | --- |
| Water | 241,038 | 186,531 | 54,507 | 1,509 | 4,465 | 51,551 | --- | --- | 198 | 106,223 | 6,465 | --- | --- | --- |
| Total | 2,916,139 | 2,436,226 | 479,913 | 45,187 | 88,761 | 436,339 | --- | --- | 18,786 | 339,774 | 61,618 | --- | 84,296 | 132,498 |
| Aitkin | | | | | | | | | | | | | | |
| Liquor | 1,007,495 | 931,796 | 75,699 | 23,247 | --- | 98,946 | --- | --- | --- | 59,500 | 34,493 | --- | --- | --- |
| Electric [29] | 3,620,351 | 3,457,106 | 163,245 | 63,118 | 145,000 | 81,363 | --- | --- | --- | --- | 409,058 | 17,356 | --- | 2,603 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|------------------|------------------|-----------------|------------------|----------------|------------------|---------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer [29] | 441,940 | 299,738 | 142,202 | --- | 162,542 | (20,340) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [29] | 229,870 | 208,813 | 21,057 | --- | 39,075 | (18,018) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 5,299,656 | 4,897,453 | 402,203 | 86,365 | 346,617 | 141,951 | --- | --- | --- | 59,500 | 443,551 | 17,356 | --- | 2,603 |
| Akeley | | | | | | | | | | | | | | |
| Liquor | 374,086 | 360,192 | 13,894 | 23 | --- | 13,917 | --- | --- | --- | 1,750 | --- | --- | --- | --- |
| Sewer | 76,090 | 107,835 | (31,745) | 170 | --- | (31,575) | --- | --- | --- | 26,750 | --- | --- | --- | --- |
| Water | 89,030 | 112,459 | (23,429) | 14,061 | 16,939 | (26,307) | 173 | --- | --- | (54,397) | --- | --- | 16,939 | 42,000 |
| Total | 539,206 | 580,486 | (41,280) | 14,254 | 16,939 | (43,965) | 173 | --- | --- | (25,897) | --- | --- | 16,939 | 42,000 |
| Albany | | | | | | | | | | | | | | |
| Golf Course | 496,392 | 536,664 | (40,272) | 2,001 | 336 | (38,607) | --- | --- | --- | --- | 8,998 | --- | 336 | 4,137 |
| Sewer | 380,602 | 458,889 | (78,287) | 44,556 | 23,226 | (56,957) | --- | --- | --- | 10,000 | 44,480 | --- | 23,226 | 70,000 |
| Water | 566,386 | 453,694 | 112,692 | 42,082 | 62,018 | 92,756 | --- | --- | --- | 498,104 | 157,502 | --- | 62,018 | 277,000 |
| Total | 1,443,380 | 1,449,247 | (5,867) | 88,639 | 85,580 | (2,808) | --- | --- | --- | 508,104 | 210,980 | --- | 85,580 | 351,137 |
| Albert Lea | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 503,701 | 1,698,388 | (1,194,687) | 978,118 | 666 | (217,235) | 64,750 | 913,351 | --- | --- | 5,616 | --- | 666 | 1,584 |
| Parking | 35,698 | 24,363 | 11,335 | 1,479 | --- | 12,814 | --- | --- | --- | 26,270 | --- | --- | --- | --- |
| Port Authority - Real Estate [29] | 693,848 | 542,711 | 151,137 | 26,241 | 80,786 | 96,592 | --- | --- | --- | --- | 53,601 | --- | 80,786 | 81,222 |
| Sewer | 4,465,898 | 3,488,552 | 977,346 | 744,091 | --- | 1,721,437 | --- | --- | --- | 1,342,740 | 1,598,063 | --- | --- | --- |
| Solid Waste Management | 176,992 | 109,142 | 67,850 | 1,304 | --- | 69,154 | --- | --- | --- | 40,220 | --- | --- | --- | --- |
| Water | 2,334,575 | 1,758,755 | 575,820 | 29,645 | 68,031 | 537,434 | --- | --- | --- | 461,590 | 14,277 | 315,000 | 57,745 | 155,000 |
| Total | 8,210,712 | 7,621,911 | 588,801 | 1,780,878 | 149,483 | 2,220,196 | 64,750 | 913,351 | --- | 1,870,820 | 1,671,557 | 315,000 | 139,197 | 237,806 |
| Alberta | | | | | | | | | | | | | | |
| Sewer | 12,115 | 32,838 | (20,723) | 1,821 | --- | (18,902) | 1,240 | --- | --- | --- | 3,389 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|--------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 40,277 | 47,103 | (6,826) | 1,145 | 14,195 | (19,876) | 1,140 | --- | --- | (7,132) | --- | --- | 14,195 | 10,000 |
| Total | 52,392 | 79,941 | (27,549) | 2,966 | 14,195 | (38,778) | 2,380 | --- | --- | (7,132) | 3,389 | --- | 14,195 | 10,000 |
| Albertville | | | | | | | | | | | | | | |
| Recycling | 80,659 | 81,024 | (365) | 14,046 | --- | 13,681 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 728,308 | 774,533 | (46,225) | 42,931 | 172,053 | (175,347) | --- | --- | --- | (176,427) | --- | --- | 172,053 | 394,373 |
| Storm Water | 228,840 | 145,329 | 83,511 | 47,928 | 24,732 | 106,707 | --- | --- | --- | --- | 614,696 | 126,938 | 22,939 | 55,000 |
| Water | 908,599 | 1,105,169 | (196,570) | 24,592 | 3,280 | (175,258) | --- | --- | --- | (17,268) | --- | --- | 3,280 | 7,800 |
| Total | 1,946,406 | 2,106,055 | (159,649) | 129,497 | 200,065 | (230,217) | --- | --- | --- | (193,695) | 614,696 | 126,938 | 198,272 | 457,173 |
| Alden | | | | | | | | | | | | | | |
| Garbage [0] | 48,809 | 50,672 | (1,863) | 847 | --- | (1,016) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 52,398 | 33,733 | 18,665 | 1,669 | --- | 20,334 | --- | --- | --- | 20,000 | 175 | --- | --- | --- |
| Water [0] | 65,777 | 60,945 | 4,832 | 1,219 | --- | 6,051 | --- | --- | --- | (20,000) | 76,433 | --- | --- | --- |
| Total | 166,984 | 145,350 | 21,634 | 3,735 | --- | 25,369 | --- | --- | --- | --- | 76,608 | --- | --- | --- |
| Alexandria | | | | | | | | | | | | | | |
| Liquor | 4,714,369 | 4,411,871 | 302,498 | 403 | 9,496 | 293,405 | --- | --- | --- | 200,000 | 32,430 | --- | 9,496 | 35,965 |
| Board of Public Works - Electric [29] | 23,833,884 | 23,184,334 | 649,550 | 490,244 | 154,444 | 985,350 | --- | --- | --- | --- | 2,305,146 | --- | 154,444 | 490,000 |
| Board of Public Works - Water [29] | 1,977,647 | 1,974,323 | 3,324 | 197,452 | 111,216 | 89,560 | --- | --- | --- | --- | 155,384 | --- | 111,216 | 212,000 |
| Board of Public Works - Fiber Optics [29] | 371,102 | 263,562 | 107,540 | 5,020 | --- | 112,560 | --- | --- | --- | --- | 39,851 | --- | --- | --- |
| Total | 30,897,002 | 29,834,090 | 1,062,912 | 693,119 | 275,156 | 1,480,875 | --- | --- | --- | 200,000 | 2,532,811 | --- | 275,156 | 737,965 |
| Alpha | | | | | | | | | | | | | | |
| Electric | 135,358 | 146,805 | (11,447) | --- | --- | (11,447) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water and Sewer [3] | 35,077 | 59,913 | (24,836) | --- | --- | (24,836) | --- | --- | --- | --- | 8,791 | --- | --- | --- |
| Total | 170,435 | 206,718 | (36,283) | --- | --- | (36,283) | --- | --- | --- | --- | 8,791 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Altura | | | | | | | | | | | | | | |
| Liquor Store Building Lease [0] | 9,600 | 1,401 | 8,199 | 89 | --- | 8,288 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 57,249 | 116,780 | (59,531) | 984 | --- | (58,547) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 41,942 | 131,642 | (89,700) | 1,131 | --- | (88,569) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 108,791 | 249,823 | (141,032) | 2,204 | --- | (138,828) | --- | --- | --- | --- | --- | --- | --- | --- |
| Alvarado | | | | | | | | | | | | | | |
| Electric | 466,379 | 484,585 | (18,206) | 24 | --- | (18,182) | --- | --- | --- | 128,463 | --- | --- | --- | --- |
| Refuse | 26,354 | 37,006 | (10,652) | --- | --- | (10,652) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 55,751 | 51,698 | 4,053 | 722 | 2,265 | 2,510 | --- | --- | --- | --- | --- | --- | 2,265 | 35,221 |
| Water | 27,146 | 47,458 | (20,312) | --- | 6,504 | (26,816) | --- | --- | --- | (70,000) | --- | --- | 6,504 | 7,000 |
| Total | 575,630 | 620,747 | (45,117) | 746 | 8,769 | (53,140) | --- | --- | --- | 58,463 | --- | --- | 8,769 | 42,221 |
| Amboy | | | | | | | | | | | | | | |
| Refuse Collection | 41,348 | 38,460 | 2,888 | 71 | --- | 2,959 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 115,299 | 216,405 | (101,106) | 2,274 | --- | (98,832) | --- | --- | --- | (91,615) | 127,907 | --- | --- | --- |
| Water Utility | 43,613 | 65,426 | (21,813) | 838 | --- | (20,975) | --- | --- | --- | (118,470) | --- | --- | --- | --- |
| Total | 200,260 | 320,291 | (120,031) | 3,183 | --- | (116,848) | --- | --- | --- | (210,085) | 127,907 | --- | --- | --- |
| Andover | | | | | | | | | | | | | | |
| Sewer | 2,117,624 | 1,960,099 | 157,525 | 68,248 | --- | 225,773 | --- | --- | --- | 446,680 | --- | --- | --- | --- |
| Storm Sewer | 421,056 | 847,473 | (426,417) | 1,783 | --- | (424,634) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 2,347,763 | 2,061,757 | 286,006 | 54,900 | 254,715 | 86,191 | --- | --- | 9,506 | 129,513 | --- | --- | 254,715 | 565,000 |
| Total | 4,886,443 | 4,869,329 | 17,114 | 124,931 | 254,715 | (112,670) | --- | --- | 9,506 | 576,193 | --- | --- | 254,715 | 565,000 |
| Annandale | | | | | | | | | | | | | | |
| Refuse and Recycling | 180,939 | 189,004 | (8,065) | (73) | --- | (8,138) | --- | --- | --- | --- | 6,771 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|------------------|------------|----------------|---------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 818,748 | 968,362 | (149,614) | 1,161,082 | 268,966 | 742,502 | --- | --- | --- | 168,647 | 26,459 | --- | 268,966 | 838,000 |
| Storm Utility | 39,000 | 81,578 | (42,578) | 483 | --- | (42,095) | --- | --- | --- | 47,000 | --- | --- | --- | --- |
| Water | 471,846 | 428,346 | 43,500 | 10,009 | 50,568 | 2,941 | --- | --- | --- | 94,647 | 26,460 | --- | 50,568 | 164,000 |
| Total | 1,510,533 | 1,667,290 | (156,757) | 1,171,501 | 319,534 | 695,210 | --- | --- | --- | 310,294 | 59,690 | --- | 319,534 | 1,002,000 |
| Anoka | | | | | | | | | | | | | | |
| Liquor | 4,179,462 | 4,016,772 | 162,690 | 37,816 | --- | 200,506 | --- | --- | --- | 300,000 | 59,687 | --- | --- | --- |
| Electric | 27,406,129 | 24,755,232 | 2,650,897 | 767,852 | 2,097 | 3,416,652 | --- | --- | --- | 1,985,000 | 4,905,016 | --- | 2,097 | --- |
| Golf | 913,354 | 944,450 | (31,096) | 11,000 | 12,655 | (32,751) | --- | --- | --- | --- | --- | --- | 12,655 | 40,850 |
| Recycling | 236,453 | 271,943 | (35,490) | 23,617 | --- | (11,873) | --- | --- | 21,049 | --- | --- | --- | --- | --- |
| Refuse | 133,959 | 137,319 | (3,360) | 3,781 | --- | 421 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 2,052,380 | 2,114,671 | (62,291) | 118,862 | --- | 56,571 | --- | --- | --- | --- | 87,145 | --- | --- | --- |
| Storm Drainage | 471,678 | 185,703 | 285,975 | 4,853 | --- | 290,828 | --- | --- | --- | --- | 392,168 | --- | --- | --- |
| Water | 1,489,934 | 1,425,666 | 64,268 | 316,852 | 19,329 | 361,791 | --- | --- | --- | --- | 509,825 | --- | 19,329 | 205,000 |
| Total | 36,883,349 | 33,851,756 | 3,031,593 | 1,284,633 | 34,081 | 4,282,145 | --- | --- | 21,049 | 2,285,000 | 5,953,841 | --- | 34,081 | 245,850 |
| Apple Valley | | | | | | | | | | | | | | |
| Liquor | 9,292,224 | 8,212,318 | 1,079,906 | 94,885 | 112,141 | 1,062,650 | --- | --- | --- | 600,000 | 13,050 | --- | 111,895 | 150,000 |
| Cemetery | 104,128 | 51,646 | 52,482 | 19,520 | --- | 72,002 | --- | --- | --- | --- | --- | --- | --- | --- |
| Golf | 1,289,089 | 1,521,896 | (232,807) | 20,544 | 19,115 | (231,378) | --- | --- | --- | --- | 34,310 | --- | 19,115 | 51,846 |
| Sport Arena | 714,351 | 846,734 | (132,383) | 157,222 | 5,060 | 19,779 | 121,000 | --- | --- | (31,018) | 141,703 | --- | 5,060 | 115,000 |
| Storm Drainage | 1,562,067 | 1,196,115 | 365,952 | 86,774 | 58,630 | 394,096 | --- | --- | --- | 114,109 | 919,478 | --- | 58,630 | 240,000 |
| Street Light Utility | 465,584 | 424,670 | 40,914 | 1,345 | --- | 42,259 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|----------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water and Sewer [3] | 8,911,018 | 7,997,799 | 913,219 | 321,827 | 179,261 | 1,055,785 | --- | --- | --- | 1,467,579 | 7,870,755 | 8,830,000 | 179,261 | 320,000 |
| Total | 22,338,461 | 20,251,178 | 2,087,283 | 702,117 | 374,207 | 2,415,193 | 121,000 | --- | --- | 2,150,670 | 8,979,296 | 8,830,000 | 373,961 | 876,846 |
| Appleton | | | | | | | | | | | | | | |
| Liquor | 493,350 | 467,518 | 25,832 | 4,529 | --- | 30,361 | --- | --- | --- | --- | 3,580 | --- | --- | --- |
| Appleton Area Health Services [14][29] | 12,236,366 | 11,112,504 | 1,123,862 | 87,946 | 540,169 | 671,639 | --- | --- | 16,255 | --- | 1,949,840 | 1,760,000 | 230,247 | 279,802 |
| Water, Sewer, and Garbage [1] | 480,948 | 820,471 | (339,523) | 10,140 | 9,763 | (339,146) | --- | --- | --- | --- | 245,974 | --- | 9,658 | 73,000 |
| Total | 13,210,664 | 12,400,493 | 810,171 | 102,615 | 549,932 | 362,854 | --- | --- | 16,255 | --- | 2,199,394 | 1,760,000 | 239,905 | 352,802 |
| Arco | | | | | | | | | | | | | | |
| Sewer | 17,567 | 16,214 | 1,353 | 62 | 2,000 | (585) | --- | --- | --- | --- | --- | --- | 2,000 | --- |
| Water and Garbage [2] | 14,155 | 13,208 | 947 | 67 | --- | 1,014 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 31,722 | 29,422 | 2,300 | 129 | 2,000 | 429 | --- | --- | --- | --- | --- | --- | 2,000 | --- |
| Arden Hills | | | | | | | | | | | | | | |
| Recycling | 130,369 | 150,417 | (20,048) | 22,060 | --- | 2,012 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 1,857,272 | 1,506,927 | 350,345 | 4,049 | --- | 354,394 | --- | --- | --- | 96,870 | 36,715 | --- | --- | --- |
| Surface Water Management | 762,884 | 432,788 | 330,096 | 18,621 | --- | 348,717 | --- | --- | --- | 65,499 | 221,817 | --- | --- | --- |
| Water | 2,132,191 | 1,893,217 | 238,974 | 29,241 | --- | 268,215 | --- | --- | --- | 68,396 | 232,573 | --- | --- | --- |
| Total | 4,882,716 | 3,983,349 | 899,367 | 73,971 | --- | 973,338 | --- | --- | --- | 230,765 | 491,105 | --- | --- | --- |
| Argyle | | | | | | | | | | | | | | |
| Gas | 386,195 | 261,895 | 124,300 | --- | --- | 124,300 | --- | --- | --- | 77,500 | --- | --- | --- | --- |
| Refuse | 73,225 | 74,685 | (1,460) | --- | --- | (1,460) | --- | --- | --- | (7,500) | --- | --- | --- | --- |
| Wastewater | 72,630 | 110,706 | (38,076) | --- | 2,755 | (40,831) | --- | --- | --- | (83,709) | 29,074 | --- | 2,755 | 43,350 |
| Water | 120,656 | 114,827 | 5,829 | --- | 3,051 | 2,778 | --- | --- | --- | (4,570) | 5,350 | --- | 3,051 | 27,450 |
| Total | 652,706 | 562,113 | 90,593 | --- | 5,806 | 84,787 | --- | --- | --- | (18,279) | 34,424 | --- | 5,806 | 70,800 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Arlington | | | | | | | | | | | | | | |
| Electric | 1,769,475 | 1,805,683 | (36,208) | 18,432 | 39,582 | (57,358) | --- | --- | 389 | --- | 469,652 | 690,000 | 39,582 | --- |
| Sewer | 656,649 | 489,484 | 167,165 | 4,706 | 61,216 | 110,655 | --- | --- | --- | 21,609 | --- | --- | 61,216 | 360,417 |
| Storm Water Drainage | 24,715 | 27,636 | (2,921) | 279 | 2,204 | (4,846) | --- | --- | --- | --- | --- | --- | 2,204 | 6,900 |
| Water | 428,338 | 261,341 | 166,997 | 34,523 | 13,835 | 187,685 | --- | --- | --- | --- | --- | --- | 13,835 | 210,030 |
| Sibley Medical Center [16][29] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,879,177 | 2,584,144 | 295,033 | 57,940 | 116,837 | 236,136 | --- | --- | 389 | 21,609 | 469,652 | 690,000 | 116,837 | 577,347 |
| Ashby | | | | | | | | | | | | | | |
| Garbage [0] | 70,456 | 63,962 | 6,494 | 27 | --- | 6,521 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 116,730 | 141,283 | (24,553) | 41,068 | 19,666 | (3,151) | --- | 15,267 | --- | 6,000 | 24,823 | --- | 19,516 | --- |
| Storm Sewer [0] | 10,808 | 6,082 | 4,726 | 6 | --- | 4,732 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 143,771 | 87,374 | 56,397 | 83 | 24,225 | 32,255 | --- | --- | --- | 36,000 | 74,317 | --- | 24,225 | --- |
| Total | 341,765 | 298,701 | 43,064 | 41,184 | 43,891 | 40,357 | --- | 15,267 | --- | 42,000 | 99,140 | --- | 43,741 | --- |
| Askov | | | | | | | | | | | | | | |
| Sewer | 57,979 | 125,083 | (67,104) | 85 | 11,655 | (78,674) | --- | --- | --- | 13,030 | --- | --- | 11,655 | 5,000 |
| Water | 75,947 | 85,725 | (9,778) | 82 | 1,520 | (11,216) | --- | --- | --- | (11,680) | --- | --- | 1,520 | 25,000 |
| Total | 133,926 | 210,808 | (76,882) | 167 | 13,175 | (89,890) | --- | --- | --- | 1,350 | --- | --- | 13,175 | 30,000 |
| Atwater | | | | | | | | | | | | | | |
| Economic Development Authority [29] | 7,051 | 11,350 | (4,299) | --- | --- | (4,299) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 84,683 | 25,910 | 58,773 | 2,099 | 8,237 | 52,635 | --- | --- | --- | 25,425 | 35,875 | --- | 8,237 | 23,770 |
| Water | 122,334 | 122,122 | 212 | 2,207 | 14,897 | (12,478) | --- | --- | --- | 31,075 | 35,875 | --- | 14,897 | 43,318 |
| Total | 214,068 | 159,382 | 54,686 | 4,306 | 23,134 | 35,858 | --- | --- | --- | 56,500 | 71,750 | --- | 23,134 | 67,088 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|---------------|--------------|---------------|----------------|------------|----------------|---------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Audubon | | | | | | | | | | | | | | |
| Liquor | 520,286 | 530,499 | (10,213) | 2,360 | 6,447 | (14,300) | --- | --- | --- | 500 | 4,695 | --- | 6,074 | 18,861 |
| Sewer | 130,700 | 66,855 | 63,845 | 360 | 26,941 | 37,264 | --- | --- | --- | 46,036 | 2,950 | --- | 26,941 | 30,000 |
| Water | 88,429 | 49,535 | 38,894 | 443 | --- | 39,337 | --- | --- | --- | 13,000 | 57,413 | --- | --- | --- |
| Total | 739,415 | 646,889 | 92,526 | 3,163 | 33,388 | 62,301 | --- | --- | --- | 59,536 | 65,058 | --- | 33,015 | 48,861 |
| Aurora | | | | | | | | | | | | | | |
| Cina Center | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanitation | 230,960 | 241,707 | (10,747) | 30 | --- | (10,717) | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater | 519,516 | 448,835 | 70,681 | 4,848 | 35,428 | 40,101 | --- | --- | --- | --- | --- | --- | 35,428 | 188,000 |
| Water | 218,631 | 249,453 | (30,822) | 39 | --- | (30,783) | --- | --- | 23,111 | --- | 35,611 | --- | --- | --- |
| Total | 969,107 | 939,995 | 29,112 | 4,917 | 35,428 | (1,399) | --- | --- | 23,111 | --- | 35,611 | --- | 35,428 | 188,000 |
| Austin | | | | | | | | | | | | | | |
| Central Office Cost Care [14][29] | 361,403 | 392,292 | (30,889) | 198,934 | --- | 168,045 | 197,682 | --- | --- | 148,245 | --- | --- | --- | --- |
| Courtyard/Chauncey [14][29] | 1,621,507 | 923,775 | 697,732 | 45,615 | 344,756 | 398,591 | --- | --- | --- | --- | --- | --- | 344,756 | 460,000 |
| Electric | 34,468,896 | 32,951,564 | 1,517,332 | 823,005 | 259 | 2,340,078 | --- | --- | --- | --- | 1,505,665 | --- | 259 | --- |
| Gas | 24,056,300 | 23,035,582 | 1,020,718 | 388,551 | 259 | 1,409,010 | --- | --- | --- | --- | 783,183 | --- | 259 | --- |
| MHFA and CHIP Programs [14][29] | 13,894 | 43,053 | (29,159) | 26,266 | --- | (2,893) | --- | 25,000 | --- | (100,000) | 31,828 | --- | --- | --- |
| Pickett Place [14][29] | 395,313 | 755,019 | (359,706) | 105,631 | 195 | (254,270) | --- | 103,526 | --- | 50,000 | 29,556 | --- | --- | --- |
| Port Authority Component Unit [29] | 3,667,690 | 903,059 | 2,764,631 | 5,701,051 | 206,291 | 8,259,391 | 25,253 | --- | 2,551,277 | --- | 2,459,814 | --- | 206,291 | 1,225,000 |
| Scattered Sites [14][29] | 160,727 | 349,563 | (188,836) | 80,929 | --- | (107,907) | --- | 79,833 | --- | (150,000) | 36,218 | --- | --- | --- |
| Section 8 Voucher Program [14][29] | 7,330 | 689,114 | (681,784) | 633,561 | --- | (48,223) | --- | 633,561 | --- | (48,245) | --- | --- | --- | --- |
| Sewer | 4,784,207 | 4,823,628 | (39,421) | 439,385 | 230,213 | 169,751 | --- | --- | --- | --- | 2,926,719 | --- | 206,322 | 960,000 |
| Storm Water Utility District | 677,727 | 326,375 | 351,352 | 13,555 | --- | 364,907 | --- | --- | --- | --- | 291,606 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|-------------------|----------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Twin Towers [14][29] | 659,718 | 1,202,359 | (542,641) | 274,471 | --- | (268,170) | --- | 270,254 | --- | --- | 274,719 | --- | --- | --- |
| Waste Transfer Station | 64,023 | 43,786 | 20,237 | 8,538 | --- | 28,775 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 3,998,961 | 3,780,597 | 218,364 | 184,346 | 50,207 | 352,503 | --- | --- | --- | --- | 1,304,243 | --- | 50,207 | 345,000 |
| Total | 74,937,696 | 70,219,766 | 4,717,930 | 8,923,838 | 832,180 | 12,809,588 | 222,935 | 1,112,174 | 2,551,277 | (100,000) | 9,643,551 | --- | 808,094 | 2,990,000 |
| Avoca | | | | | | | | | | | | | | |
| Liquor | 231,197 | 227,551 | 3,646 | 3,057 | 3,884 | 2,819 | --- | --- | --- | 18,600 | 6,060 | --- | --- | --- |
| A and I Fund | 26,072 | 25,502 | 570 | --- | --- | 570 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water and Sewer [3] | 27,547 | 64,299 | (36,752) | 25,820 | 17,548 | (28,480) | --- | --- | --- | 5,000 | --- | --- | 17,548 | 6,700 |
| Total | 284,816 | 317,352 | (32,536) | 28,877 | 21,432 | (25,091) | --- | --- | --- | 23,600 | 6,060 | --- | 17,548 | 6,700 |
| Avon | | | | | | | | | | | | | | |
| Sewer | 221,905 | 560,950 | (339,045) | 155,389 | 244,961 | (428,617) | 39,364 | --- | --- | --- | 25,452 | 1,116,218 | 185,360 | 385,109 |
| Water | 173,538 | 231,273 | (57,735) | 32,012 | 161,389 | (187,112) | --- | --- | --- | --- | --- | 912,965 | 113,037 | 74,787 |
| Total | 395,443 | 792,223 | (396,780) | 187,401 | 406,350 | (615,729) | 39,364 | --- | --- | --- | 25,452 | 2,029,183 | 298,397 | 459,896 |
| Babbitt | | | | | | | | | | | | | | |
| Public Utility [3] | 625,249 | 557,700 | 67,549 | 47 | 19,959 | 47,637 | --- | --- | --- | 1,500 | 15,993 | --- | 19,959 | 87,971 |
| Sanitation | 97,274 | 103,933 | (6,659) | --- | --- | (6,659) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 722,523 | 661,633 | 60,890 | 47 | 19,959 | 40,978 | --- | --- | --- | 1,500 | 15,993 | --- | 19,959 | 87,971 |
| Backus | | | | | | | | | | | | | | |
| Senior Townhomes | 29,069 | 22,609 | 6,460 | 31 | 9,488 | (2,997) | --- | --- | --- | --- | --- | --- | 9,488 | 10,753 |
| Sewer | 86,608 | 164,700 | (78,092) | 369 | 19,024 | (96,747) | --- | --- | --- | --- | --- | --- | 18,301 | --- |
| Water | 65,289 | 50,689 | 14,600 | 682 | 2,840 | 12,442 | --- | --- | --- | --- | --- | --- | 2,840 | 8,000 |
| Total | 180,966 | 237,998 | (57,032) | 1,082 | 31,352 | (87,302) | --- | --- | --- | --- | --- | --- | 30,629 | 18,753 |
| Badger | | | | | | | | | | | | | | |
| Refuse | 45,926 | 41,271 | 4,655 | --- | --- | 4,655 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|---------------|----------------|----------------|--------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 52,654 | 28,376 | 24,278 | 849 | 1,536 | 23,591 | --- | --- | --- | --- | --- | --- | 1,536 | 2,750 |
| Water | 53,081 | 51,772 | 1,309 | 889 | 5,995 | (3,797) | --- | --- | --- | --- | --- | --- | 5,995 | 24,250 |
| Total | 151,661 | 121,419 | 30,242 | 1,738 | 7,531 | 24,449 | --- | --- | --- | --- | --- | --- | 7,531 | 27,000 |
| Bagley | | | | | | | | | | | | | | |
| Liquor | 1,166,331 | 1,123,892 | 42,439 | 43,590 | 38,033 | 47,996 | --- | --- | --- | 20,000 | --- | 1,131,038 | 38,033 | 906,728 |
| Public Utilities Commission [9][31] | 4,218,552 | 4,064,244 | 154,308 | 47,191 | 108,508 | 92,991 | --- | --- | --- | 25,574 | 210,956 | 785,000 | 65,927 | 1,025,174 |
| Total | 5,384,883 | 5,188,136 | 196,747 | 90,781 | 146,541 | 140,987 | --- | --- | --- | 45,574 | 210,956 | 1,916,038 | 103,960 | 1,931,902 |
| Balaton | | | | | | | | | | | | | | |
| Liquor | 399,391 | 403,029 | (3,638) | 1,357 | --- | (2,281) | --- | --- | --- | 1 | 2,037 | --- | --- | --- |
| Garbage | 44,399 | 44,728 | (329) | 24 | --- | (305) | --- | --- | --- | --- | --- | --- | --- | --- |
| Lakeview Senior Housing | 214,008 | 312,156 | (98,148) | 1,315 | 55 | (96,888) | --- | --- | --- | --- | 1,036 | --- | 55 | --- |
| Nursing Home [14][29] | 2,635,777 | 2,348,795 | 286,982 | 23,014 | 17,275 | 292,721 | --- | --- | --- | --- | 49,884 | --- | 12,906 | 317,841 |
| Sewer | 101,317 | 76,234 | 25,083 | 1,408 | --- | 26,491 | --- | --- | --- | 30,000 | 12,183 | --- | --- | --- |
| Water | 110,558 | 115,287 | (4,729) | 118 | 4,653 | (9,264) | --- | --- | --- | --- | 2,402 | --- | 4,304 | 30,000 |
| Total | 3,505,450 | 3,300,229 | 205,221 | 27,236 | 21,983 | 210,474 | --- | --- | --- | 30,001 | 67,542 | --- | 17,265 | 347,841 |
| Barnesville | | | | | | | | | | | | | | |
| Liquor | 366,935 | 373,088 | (6,153) | 2,269 | --- | (3,884) | --- | --- | --- | 6,000 | --- | --- | --- | --- |
| Ambulance | 304,658 | 417,284 | (112,626) | 80,416 | --- | (32,210) | 44,000 | --- | --- | --- | --- | --- | --- | --- |
| Broadband Internet | 212,479 | 110,959 | 101,520 | --- | --- | 101,520 | --- | --- | --- | 113,648 | --- | --- | --- | --- |
| Cable T.V. | 451,370 | 397,224 | 54,146 | 1,038 | 29,618 | 25,566 | --- | --- | --- | --- | --- | --- | 29,618 | 40,000 |
| Electric | 2,243,848 | 1,863,530 | 380,318 | 44,002 | 6,757 | 417,563 | --- | --- | --- | 195,500 | 9,484 | --- | 6,757 | 148,000 |
| Sanitation | 182,168 | 187,097 | (4,929) | 26,711 | --- | 21,782 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Sewer | 608,120 | 294,470 | 313,650 | 11,315 | 53,872 | 271,093 | --- | --- | --- | 55,000 | 122,049 | --- | 53,872 | 428,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer | 33,365 | 21,902 | 11,463 | --- | --- | 11,463 | --- | --- | --- | 7,500 | --- | --- | --- | --- |
| Telephone | 949,836 | 658,101 | 291,735 | 540,167 | 100,406 | 731,496 | --- | --- | 3,479 | 292,602 | 2,891,967 | 3,870,000 | 100,406 | 222,000 |
| Water | 430,554 | 377,200 | 53,354 | 13,038 | 19,030 | 47,362 | --- | --- | --- | 45,000 | 11,537 | --- | 19,030 | 107,000 |
| Total | 5,783,333 | 4,700,855 | 1,082,478 | 718,956 | 209,683 | 1,591,751 | 44,000 | --- | 3,479 | 730,250 | 3,035,037 | 3,870,000 | 209,683 | 945,000 |
| Barnum | | | | | | | | | | | | | | |
| Liquor | 479,066 | 472,228 | 6,838 | 26,770 | --- | 33,608 | --- | --- | --- | --- | 17,469 | --- | --- | --- |
| Sewer | 128,305 | 71,930 | 56,375 | 97 | 14,058 | 42,414 | --- | --- | --- | 13,388 | --- | --- | 14,058 | 32,000 |
| Water | 162,898 | 142,415 | 20,483 | 12,197 | 4,774 | 27,906 | --- | --- | --- | --- | --- | --- | 4,774 | 41,658 |
| Total | 770,269 | 686,573 | 83,696 | 39,064 | 18,832 | 103,928 | --- | --- | --- | 13,388 | 17,469 | --- | 18,832 | 73,658 |
| Barrett | | | | | | | | | | | | | | |
| Sewer | 60,668 | 72,217 | (11,549) | 21 | --- | (11,528) | --- | --- | --- | 27,000 | --- | --- | --- | --- |
| Water | 98,946 | 100,733 | (1,787) | 12,185 | 53,193 | (42,795) | --- | --- | --- | (35,500) | --- | --- | 53,193 | 79,500 |
| Total | 159,614 | 172,950 | (13,336) | 12,206 | 53,193 | (54,323) | --- | --- | --- | (8,500) | --- | --- | 53,193 | 79,500 |
| Barry | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 840 | 8,084 | (7,244) | 4,153 | --- | (3,091) | --- | --- | --- | (3,500) | --- | --- | --- | --- |
| Total | 840 | 8,084 | (7,244) | 4,153 | --- | (3,091) | --- | --- | --- | (3,500) | --- | --- | --- | --- |
| Battle Lake | | | | | | | | | | | | | | |
| Liquor | 1,194,408 | 1,110,146 | 84,262 | 3,188 | --- | 87,450 | --- | --- | --- | 81,000 | 9,207 | --- | --- | --- |
| Sewer | 227,261 | 159,501 | 67,760 | 25,707 | 22,809 | 70,658 | --- | --- | --- | (8,160) | 19,712 | --- | 15,845 | 119,000 |
| Water | 211,174 | 137,683 | 73,491 | 14,028 | 20,724 | 66,795 | --- | --- | 11,165 | (4,160) | 27,401 | --- | 14,919 | 74,000 |
| Natural Gas | --- | 52,801 | (52,801) | 12,792 | 67,715 | (107,724) | --- | --- | --- | 25,440 | 2,301,669 | 3,565,484 | 58,362 | 207,000 |
| Total | 1,632,843 | 1,460,131 | 172,712 | 55,715 | 111,248 | 117,179 | --- | --- | 11,165 | 94,120 | 2,357,989 | 3,565,484 | 89,126 | 400,000 |
| Baudette | | | | | | | | | | | | | | |
| Liquor | 1,501,019 | 1,387,350 | 113,669 | 879 | --- | 114,548 | --- | --- | --- | 70,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|------------------|----------------|-----------------|---------------|----------------|---------------|------------------|----------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Public Utilities [4][6] | 2,731,702 | 2,257,576 | 474,126 | 36,785 | 78,089 | 432,822 | --- | --- | --- | 220,000 | 55,060 | --- | 78,089 | 213,287 |
| Total | 4,232,721 | 3,644,926 | 587,795 | 37,664 | 78,089 | 547,370 | --- | --- | --- | 290,000 | 55,060 | --- | 78,089 | 213,287 |
| Baxter | | | | | | | | | | | | | | |
| Sewer | 1,173,682 | 1,739,585 | (565,903) | 488,147 | --- | (77,756) | --- | --- | --- | 223,600 | 176,258 | --- | --- | --- |
| Storm Water | 318,857 | 302,180 | 16,677 | 11,109 | --- | 27,786 | --- | --- | --- | 85,600 | 31,053 | --- | --- | --- |
| Water | 1,245,845 | 1,430,181 | (184,336) | 558,638 | 363,027 | 11,275 | --- | --- | 7,055 | (101,150) | 215,053 | --- | 337,649 | 3,035,000 |
| Total | 2,738,384 | 3,471,946 | (733,562) | 1,057,894 | 363,027 | (38,695) | --- | --- | 7,055 | 208,050 | 422,364 | --- | 337,649 | 3,035,000 |
| Bayport | | | | | | | | | | | | | | |
| Sewer | 389,771 | 517,566 | (127,795) | 120,718 | --- | (7,077) | --- | --- | --- | 6,475 | 65,932 | --- | --- | --- |
| Water | 613,478 | 678,349 | (64,871) | 65,197 | --- | 326 | --- | --- | --- | 26,475 | --- | --- | --- | --- |
| Total | 1,003,249 | 1,195,915 | (192,666) | 185,915 | --- | (6,751) | --- | --- | --- | 32,950 | 65,932 | --- | --- | --- |
| Beardsley | | | | | | | | | | | | | | |
| Garbage | 21,905 | 20,183 | 1,722 | --- | --- | 1,722 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 13,612 | 18,162 | (4,550) | 7,098 | --- | 2,548 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 20,402 | 31,867 | (11,465) | 7,209 | 1,211 | (5,467) | --- | --- | --- | --- | --- | --- | 1,211 | 5,000 |
| Total | 55,919 | 70,212 | (14,293) | 14,307 | 1,211 | (1,197) | --- | --- | --- | --- | --- | --- | 1,211 | 5,000 |
| Beaver Bay | | | | | | | | | | | | | | |
| Liquor | 440,554 | 461,284 | (20,730) | 3,538 | --- | (17,192) | --- | --- | --- | --- | 3,371 | --- | --- | --- |
| Sewer | 89,278 | 249,650 | (160,372) | 101,545 | 3,560 | (62,387) | 16,834 | --- | 84,711 | --- | --- | 45,706 | 3,560 | 13,000 |
| Water | 143,266 | 141,622 | 1,644 | --- | 9,795 | (8,151) | --- | --- | --- | --- | --- | --- | 9,795 | 65,000 |
| Total | 673,098 | 852,556 | (179,458) | 105,083 | 13,355 | (87,730) | 16,834 | --- | 84,711 | --- | 3,371 | 45,706 | 13,355 | 78,000 |
| Beaver Creek | | | | | | | | | | | | | | |
| Refuse [0] | 21,676 | 20,908 | 768 | --- | --- | 768 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 50,160 | 7,293 | 42,867 | --- | 436 | 42,431 | --- | --- | --- | 35,000 | --- | --- | 436 | 6,803 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|----------------|------------------|------------------|------------------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Water [0] | 35,668 | 47,501 | (11,833) | 23 | --- | (11,810) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 107,504 | 75,702 | 31,802 | 23 | 436 | 31,389 | --- | --- | --- | 35,000 | --- | --- | 436 | 6,803 | |
| Becker | | | | | | | | | | | | | | | |
| Golf | 805,797 | 1,103,709 | (297,912) | --- | 86,690 | (384,602) | --- | --- | --- | (130,000) | --- | --- | 10,646 | 73,727 | |
| Sewer | 1,634,418 | 1,737,950 | (103,532) | 1,554,122 | 176,458 | 1,274,132 | 1,486,571 | --- | --- | (112,235) | 64,468 | 5,200,000 | 147,258 | 6,575,000 | |
| Water | 502,858 | 560,552 | (57,694) | 43,171 | 78,278 | (92,801) | --- | --- | --- | 50,894 | 189,066 | --- | 11,064 | 80,000 | |
| Total | 2,943,073 | 3,402,211 | (459,138) | 1,597,293 | 341,426 | 796,729 | 1,486,571 | --- | --- | (191,341) | 253,534 | 5,200,000 | 168,968 | 6,728,727 | |
| Bejou | | | | | | | | | | | | | | | |
| Sewer [0] | 6,143 | 7,099 | (956) | --- | --- | (956) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Water [0] | 19,612 | 7,160 | 12,452 | --- | --- | 12,452 | 175 | --- | --- | --- | --- | --- | --- | --- | |
| Water Project [0] | --- | 9,743 | (9,743) | 11,863 | 6,529 | (4,409) | --- | 11,863 | --- | --- | --- | --- | 6,529 | 3,214 | |
| Total | 25,755 | 24,002 | 1,753 | 11,863 | 6,529 | 7,087 | 175 | 11,863 | --- | --- | --- | --- | 6,529 | 3,214 | |
| Belgrade | | | | | | | | | | | | | | | |
| Economic Development Authority - Housing | 116,503 | 89,598 | 26,905 | 1,115 | 14,153 | 13,867 | --- | --- | --- | --- | --- | --- | 14,153 | 50,000 | |
| Sewer | 132,907 | 203,720 | (70,813) | 457,321 | 41,168 | 345,340 | --- | --- | 446,306 | 16,237 | 1,316,872 | 858,134 | 41,168 | --- | |
| Water | 164,497 | 330,600 | (166,103) | --- | 4,941 | (171,044) | --- | --- | --- | --- | 55,500 | 49,109 | 4,941 | 21,000 | |
| Total | 413,907 | 623,918 | (210,011) | 458,436 | 60,262 | 188,163 | --- | --- | 446,306 | 16,237 | 1,372,372 | 907,243 | 60,262 | 71,000 | |
| Belle Plaine | | | | | | | | | | | | | | | |
| Sewer | 1,314,438 | 1,115,426 | 199,012 | 10,007 | 154,719 | 54,300 | --- | --- | --- | 13,892 | 5,905 | --- | 154,719 | 743,680 | |
| Water | 953,013 | 976,822 | (23,809) | 27,234 | 262,259 | (258,834) | --- | --- | --- | 14,738 | 88,980 | --- | 262,259 | 300,000 | |
| Total | 2,267,451 | 2,092,248 | 175,203 | 37,241 | 416,978 | (204,534) | --- | --- | --- | 28,630 | 94,885 | --- | 416,978 | 1,043,680 | |
| Bellechester | | | | | | | | | | | | | | | |
| Water [0] | 37,509 | 19,676 | 17,833 | --- | 1,387 | 16,446 | --- | --- | --- | --- | --- | 70,803 | 1,387 | 72,000 | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|----------------|--------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer [0] | 21,891 | 17,924 | 3,967 | --- | 643 | 3,324 | --- | --- | --- | --- | --- | 40,397 | 643 | 40,000 |
| Total | 59,400 | 37,600 | 21,800 | --- | 2,030 | 19,770 | --- | --- | --- | --- | --- | 111,200 | 2,030 | 112,000 |
| Bellingham | | | | | | | | | | | | | | |
| Sewer [0] | 34,890 | 18,262 | 16,628 | 1,439 | --- | 18,067 | --- | --- | --- | 16,628 | --- | --- | --- | --- |
| Water [0] | 38,985 | 23,788 | 15,197 | --- | --- | 15,197 | --- | --- | --- | (2,561) | 17,758 | --- | --- | --- |
| Total | 73,875 | 42,050 | 31,825 | 1,439 | --- | 33,264 | --- | --- | --- | 14,067 | 17,758 | --- | --- | --- |
| Beltrami | | | | | | | | | | | | | | |
| Water and Garbage [0][2] | 13,239 | 34,815 | (21,576) | 8,141 | --- | (13,435) | 8,060 | --- | --- | --- | --- | --- | --- | --- |
| Total | 13,239 | 34,815 | (21,576) | 8,141 | --- | (13,435) | 8,060 | --- | --- | --- | --- | --- | --- | --- |
| Belview | | | | | | | | | | | | | | |
| Parkview Home and Parkwood Apartments [14][29] | 2,454,300 | 2,207,682 | 246,618 | 8,588 | 44,186 | 211,020 | --- | --- | 6,787 | --- | 61,191 | --- | 38,014 | 145,000 |
| Sewer and Garbage [18] | 63,086 | 68,266 | (5,180) | 1,507 | --- | (3,673) | --- | --- | --- | --- | 35,148 | --- | --- | --- |
| Village Park Townhomes | 25,650 | 16,846 | 8,804 | --- | 10,406 | (1,602) | --- | --- | --- | --- | --- | --- | 10,406 | 8,978 |
| Water | 45,290 | 24,037 | 21,253 | 3,004 | --- | 24,257 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,588,326 | 2,316,831 | 271,495 | 13,099 | 54,592 | 230,002 | --- | --- | 6,787 | --- | 96,339 | --- | 48,420 | 153,978 |
| Bemidji | | | | | | | | | | | | | | |
| Liquor | 5,556,520 | 4,743,088 | 813,432 | 13,950 | 21,976 | 805,406 | --- | --- | 2,024 | 395,810 | 11,475 | --- | --- | --- |
| Refuse | 411,869 | 245,047 | 166,822 | 5,956 | --- | 172,778 | --- | --- | 368 | 103,756 | --- | --- | --- | --- |
| Sanford Center | 2,656,655 | 5,301,525 | (2,644,870) | 2,772,244 | 2,358,517 | (2,231,143) | 2,475,780 | --- | --- | (393,666) | 171,210 | --- | 2,358,517 | --- |
| Sewer | 2,888,838 | 2,649,052 | 239,786 | 95,223 | 129,957 | 205,052 | --- | --- | 1,922 | 344,656 | 609,623 | 1,012,500 | 129,957 | 1,330,000 |
| Storm Water | 1,333,878 | 272,105 | 1,061,773 | 8,887 | --- | 1,070,660 | --- | --- | --- | 707,590 | 105,400 | --- | --- | --- |
| Water | 1,833,894 | 1,052,745 | 781,149 | 60,448 | 129,958 | 711,639 | --- | --- | 1,220 | 299,353 | 633,352 | 1,012,500 | 129,958 | 1,330,000 |
| Total | 14,681,654 | 14,263,562 | 418,092 | 2,956,708 | 2,640,408 | 734,392 | 2,475,780 | --- | 5,534 | 1,457,499 | 1,531,060 | 2,025,000 | 2,618,432 | 2,660,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|--------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Benson | | | | | | | | | | | | | | |
| Liquor | 1,111,551 | 1,025,760 | 85,791 | 18,085 | --- | 103,876 | --- | --- | --- | 80,000 | --- | --- | --- | --- |
| Electric | 4,180,713 | 3,775,427 | 405,286 | 159,619 | 253,594 | 311,311 | --- | --- | --- | 69,522 | 314,423 | --- | 253,057 | 335,000 |
| Garbage Collection | 166,441 | 158,522 | 7,919 | 2,079 | --- | 9,998 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 829,267 | 844,211 | (14,944) | 1,036 | 75,877 | (89,785) | --- | --- | --- | 21,796 | 206,097 | 346,500 | 60,750 | 260,000 |
| Water | 579,013 | 536,322 | 42,691 | 8,067 | 70,438 | (19,680) | --- | --- | --- | 13,580 | 162,407 | 342,477 | 57,973 | 249,000 |
| Total | 6,866,985 | 6,340,242 | 526,743 | 188,886 | 399,909 | 315,720 | --- | --- | --- | 184,898 | 682,927 | 688,977 | 371,780 | 844,000 |
| Bertha | | | | | | | | | | | | | | |
| Ambulance | 103,766 | 128,906 | (25,140) | 21,485 | --- | (3,655) | 1,000 | --- | --- | --- | 20,695 | --- | --- | --- |
| Sewer | 99,279 | 190,186 | (90,907) | 550 | 49,036 | (139,393) | --- | --- | --- | --- | --- | --- | 49,036 | --- |
| Water | 52,852 | 103,789 | (50,937) | 48,262 | 51,037 | (53,712) | --- | --- | --- | --- | --- | --- | 51,037 | --- |
| Total | 255,897 | 422,881 | (166,984) | 70,297 | 100,073 | (196,760) | 1,000 | --- | --- | --- | 20,695 | --- | 100,073 | --- |
| Bethel | | | | | | | | | | | | | | |
| Sewer | 86,395 | 78,764 | 7,631 | 55,095 | 23,715 | 39,011 | --- | --- | --- | 86,545 | --- | --- | 23,715 | 9,000 |
| Total | 86,395 | 78,764 | 7,631 | 55,095 | 23,715 | 39,011 | --- | --- | --- | 86,545 | --- | --- | 23,715 | 9,000 |
| Big Falls | | | | | | | | | | | | | | |
| Liquor | 351,344 | 346,782 | 4,562 | 534 | --- | 5,096 | --- | --- | --- | 7,852 | 15,149 | --- | --- | --- |
| Sewer | 54,228 | 33,606 | 20,622 | 444 | 28,733 | (7,667) | --- | --- | --- | --- | --- | --- | 28,733 | 12,500 |
| Water | 33,016 | 33,310 | (294) | 87 | --- | (207) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 438,588 | 413,698 | 24,890 | 1,065 | 28,733 | (2,778) | --- | --- | --- | 7,852 | 15,149 | --- | 28,733 | 12,500 |
| Big Lake | | | | | | | | | | | | | | |
| Liquor | 3,725,408 | 3,195,397 | 530,011 | 4,415 | 86,644 | 447,782 | --- | --- | --- | 312,245 | 5,220 | 788,470 | 86,644 | 63,163 |
| Sanitary Sewer | 1,761,518 | 1,985,473 | (223,955) | 332,433 | 550,686 | (442,208) | --- | --- | --- | 17,853 | 110,932 | --- | 550,686 | 2,253,916 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|------------------|---------------|----------------|---------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer | 237,464 | 392,534 | (155,070) | 1,335 | 4,329 | (158,064) | --- | --- | --- | 10,241 | 1,511 | --- | 4,329 | --- |
| Water | 1,651,949 | 1,609,021 | 42,928 | 146,561 | 327,133 | (137,644) | --- | --- | --- | 17,853 | 16,477 | --- | 327,133 | 581,084 |
| Total | 7,376,339 | 7,182,425 | 193,914 | 484,744 | 968,792 | (290,134) | --- | --- | --- | 358,192 | 134,140 | 788,470 | 968,792 | 2,898,163 |
| Bigelow | | | | | | | | | | | | | | |
| Electric | 177,489 | 166,591 | 10,898 | 1,649 | --- | 12,547 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 61,246 | 111,880 | (50,634) | 10,259 | 32,017 | (72,392) | 5,011 | 4,883 | --- | --- | 18,695 | --- | 32,017 | 9,300 |
| Water | 21,767 | 41,574 | (19,807) | 15,967 | --- | (3,840) | 14,656 | --- | --- | --- | --- | --- | --- | --- |
| Total | 260,502 | 320,045 | (59,543) | 27,875 | 32,017 | (63,685) | 19,667 | 4,883 | --- | --- | 18,695 | --- | 32,017 | 9,300 |
| Bigfork | | | | | | | | | | | | | | |
| Water | 133,718 | 70,041 | 63,677 | 63,715 | --- | 127,392 | --- | --- | 50,000 | 16,589 | 62,564 | --- | --- | --- |
| Sewer | 93,497 | 82,013 | 11,484 | 1,182 | 1,506 | 11,160 | --- | --- | --- | 8,455 | --- | --- | 1,506 | 4,000 |
| Total | 227,215 | 152,054 | 75,161 | 64,897 | 1,506 | 138,552 | --- | --- | 50,000 | 25,044 | 62,564 | --- | 1,506 | 4,000 |
| Bingham Lake | | | | | | | | | | | | | | |
| Sewer | 18,980 | 57,830 | (38,850) | 15 | --- | (38,835) | --- | --- | --- | (7,092) | --- | --- | --- | --- |
| Water | 46,932 | 52,421 | (5,489) | --- | --- | (5,489) | --- | --- | --- | 3,027 | --- | --- | --- | --- |
| Total | 65,912 | 110,251 | (44,339) | 15 | --- | (44,324) | --- | --- | --- | (4,065) | --- | --- | --- | --- |
| Birchwood | | | | | | | | | | | | | | |
| Water [0] | 68,850 | 100,275 | (31,425) | 521 | --- | (30,904) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 116,010 | 83,861 | 32,149 | 66 | --- | 32,215 | --- | --- | --- | --- | 296 | --- | --- | --- |
| Total | 184,860 | 184,136 | 724 | 587 | --- | 1,311 | --- | --- | --- | --- | 296 | --- | --- | --- |
| Bird Island | | | | | | | | | | | | | | |
| Economic Development Authority [0][29] | 59,396 | 36,296 | 23,100 | 29,703 | 21,722 | 31,081 | 29,699 | --- | --- | --- | --- | --- | 8,279 | 18,188 |
| Sewer | 179,574 | 234,029 | (54,455) | 160,644 | 46,396 | 59,793 | --- | --- | --- | 77,000 | --- | --- | 46,396 | 256,899 |
| Storm Sewer | 30,899 | 25,691 | 5,208 | 690 | 1,800 | 4,098 | --- | --- | --- | (107,414) | --- | --- | 1,800 | 29,208 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|----------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 291,884 | 248,693 | 43,191 | 4,829 | 113,321 | (65,301) | --- | --- | --- | --- | --- | --- | 113,321 | 112,582 |
| Total | 561,753 | 544,709 | 17,044 | 195,866 | 183,239 | 29,671 | 29,699 | --- | --- | (30,414) | --- | --- | 169,796 | 416,877 |
| Biscay | | | | | | | | | | | | | | |
| Water [0] | 8,710 | 7,802 | 908 | --- | --- | 908 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0][20] | --- | --- | --- | 885,601 | --- | 885,601 | --- | --- | 885,601 | --- | 796,302 | 266,418 | --- | --- |
| Total | 8,710 | 7,802 | 908 | 885,601 | --- | 886,509 | --- | --- | 885,601 | --- | 796,302 | 266,418 | --- | --- |
| Biwabik | | | | | | | | | | | | | | |
| Ambulance | 109,956 | 103,388 | 6,568 | 5,379 | --- | 11,947 | --- | --- | --- | --- | 39,102 | --- | --- | --- |
| Electric Utilities | 722,884 | 655,231 | 67,653 | 2,101 | 3,342 | 66,412 | --- | --- | --- | 31,265 | --- | --- | 3,342 | 47,097 |
| Sewer | 198,809 | 370,120 | (171,311) | 160,849 | 4,557 | (15,019) | --- | --- | --- | 31,264 | 160,374 | 174,000 | 757 | 174,000 |
| Solid Waste Management | 142,079 | 158,337 | (16,258) | --- | --- | (16,258) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Utilities | 248,344 | 524,295 | (275,951) | 16,869 | 719 | (259,801) | --- | --- | --- | 31,265 | --- | --- | 719 | 16,000 |
| Total | 1,422,072 | 1,811,371 | (389,299) | 185,198 | 8,618 | (212,719) | --- | --- | --- | 93,794 | 199,476 | 174,000 | 4,818 | 237,097 |
| Blackduck | | | | | | | | | | | | | | |
| Liquor | 955,873 | 890,277 | 65,596 | 27,039 | --- | 92,635 | --- | --- | --- | 60,000 | 15,257 | --- | --- | --- |
| Golf Course | 93,469 | 102,322 | (8,853) | --- | 1,241 | (10,094) | --- | --- | --- | (2,500) | --- | --- | 1,241 | 5,000 |
| Sewer | 163,597 | 203,453 | (39,856) | --- | --- | (39,856) | --- | --- | --- | 37,355 | --- | --- | --- | --- |
| Water | 223,516 | 210,254 | 13,262 | 295 | 21,635 | (8,078) | --- | --- | --- | 14,645 | --- | --- | 21,635 | 49,000 |
| Total | 1,436,455 | 1,406,306 | 30,149 | 27,334 | 22,876 | 34,607 | --- | --- | --- | 109,500 | 15,257 | --- | 22,876 | 54,000 |
| Blaine | | | | | | | | | | | | | | |
| Blaine Courts - Senior Housing | 459,587 | 573,792 | (114,205) | 24,974 | --- | (89,231) | --- | --- | --- | --- | 9,385 | --- | --- | --- |
| Cloverleaf Courts - Senior Housing | 1,059,615 | 875,504 | 184,111 | 6,437 | --- | 190,548 | --- | --- | --- | 300,634 | --- | --- | --- | --- |
| Refuse | 2,831,175 | 3,145,426 | (314,251) | 177,341 | --- | (136,910) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 4,776,819 | 5,270,319 | (493,500) | 156,121 | --- | (337,379) | --- | --- | --- | 1,127,417 | --- | --- | --- | --- |
| Storm Drainage | 1,126,112 | 1,097,322 | 28,790 | 30,209 | --- | 58,999 | --- | --- | --- | --- | 180,157 | --- | --- | --- |
| Water | 4,361,637 | 3,720,864 | 640,773 | 339,040 | 159,714 | 820,099 | --- | --- | 9,363 | 229,415 | 500,552 | --- | 159,714 | 375,000 |
| Total | 14,614,945 | 14,683,227 | (68,282) | 734,122 | 159,714 | 506,126 | --- | --- | 9,363 | 1,657,466 | 690,094 | --- | 159,714 | 375,000 |
| Blomkest | | | | | | | | | | | | | | |
| Sewer [0] | 80,586 | 74,531 | 6,055 | 24 | --- | 6,079 | --- | --- | --- | --- | --- | --- | --- | 11,007 |
| Water [0] | 12,388 | 15,817 | (3,429) | 8 | --- | (3,421) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 92,974 | 90,348 | 2,626 | 32 | --- | 2,658 | --- | --- | --- | --- | --- | --- | --- | 11,007 |
| Bloomington | | | | | | | | | | | | | | |
| Ambulance | 130,025 | 128,478 | 1,547 | 28,926 | --- | 30,473 | --- | --- | 3,238 | --- | 107,795 | --- | --- | --- |
| Cemetery | 1,805 | 460 | 1,345 | 37 | --- | 1,382 | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority | 10,305 | 45,889 | (35,584) | 9,432 | 67,332 | (93,484) | --- | --- | --- | (34,000) | 925,617 | 1,085,000 | 16,029 | 9,225 |
| Light and Power Utility [29] | 2,945,877 | 2,876,011 | 69,866 | 43,617 | 35,745 | 77,738 | --- | --- | --- | --- | 24,124 | --- | 35,745 | 178,909 |
| Sewer Utility | 447,489 | 524,586 | (77,097) | 22,772 | 3,641 | (57,966) | --- | --- | --- | --- | 61,860 | --- | 3,641 | 12,752 |
| Storm Sewer | 22,224 | 52,190 | (29,966) | 76,174 | 25,993 | 20,215 | 68,997 | --- | --- | --- | 59,417 | --- | 25,993 | 101,000 |
| Water Utility [29] | 257,184 | 204,624 | 52,560 | 14,108 | 14,691 | 51,977 | --- | --- | --- | --- | 2,197 | --- | 14,691 | 46,997 |
| Total | 3,814,909 | 3,832,238 | (17,329) | 195,066 | 147,402 | 30,335 | 68,997 | --- | 3,238 | (34,000) | 1,181,010 | 1,085,000 | 96,099 | 348,883 |
| Bloomington | | | | | | | | | | | | | | |
| Motor Vehicle | 732,960 | 632,321 | 100,639 | 2,938 | --- | 103,577 | --- | --- | --- | --- | --- | --- | --- | --- |
| Police Contractual | 639,241 | 608,000 | 31,241 | --- | --- | 31,241 | --- | --- | --- | 31,241 | --- | --- | --- | --- |
| Property Management [29] | 222,650 | 322,214 | (99,564) | 24,700 | --- | (74,864) | --- | --- | --- | (40,000) | --- | --- | --- | --- |
| Public Housing Management [29] | 320,129 | 311,151 | 8,978 | --- | --- | 8,978 | --- | --- | --- | --- | --- | --- | --- | --- |
| Recreation Facilities | 3,439,834 | 5,713,200 | (2,273,366) | 1,331,869 | 12,491 | (953,988) | 1,279,745 | --- | --- | (800,000) | 647,856 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Recycling | 892,769 | 1,602,023 | (709,254) | 387,299 | --- | (321,955) | 55,005 | 110,502 | --- | (210,000) | --- | --- | --- | --- |
| Storm Water | 4,873,273 | 3,434,159 | 1,439,114 | 287,855 | --- | 1,726,969 | --- | 114,266 | 117,600 | 39,996 | 2,802,751 | --- | --- | --- |
| Water and Sewer [3] | 20,590,777 | 22,926,265 | (2,335,488) | 392,459 | --- | (1,943,029) | 116,391 | --- | --- | --- | 2,299,851 | --- | --- | --- |
| Total | 31,711,633 | 35,549,333 | (3,837,700) | 2,427,120 | 12,491 | (1,423,071) | 1,451,141 | 224,768 | 117,600 | (978,763) | 5,750,458 | --- | --- | --- |
| Blue Earth | | | | | | | | | | | | | | |
| Liquor | 1,506,518 | 1,411,463 | 95,055 | 520 | --- | 95,575 | --- | --- | --- | 10,132 | 7,121 | --- | --- | --- |
| Electric [29] | 5,714,169 | 5,350,678 | 363,491 | 101,717 | 198,172 | 267,036 | --- | 77,515 | --- | --- | 1,341,627 | --- | 9,647 | 243,058 |
| Fitness Center | 189,051 | 130,712 | 58,339 | --- | 18,477 | 39,862 | --- | --- | --- | --- | 285,283 | 450,615 | 12,370 | --- |
| Sewer | 1,035,616 | 871,345 | 164,271 | 1,241 | 81,678 | 83,834 | --- | --- | --- | (40,810) | 424,583 | --- | 81,550 | 527,685 |
| Water [29] | 742,814 | 704,400 | 38,414 | 13,479 | 99,590 | (47,697) | --- | --- | --- | --- | 660,603 | 1,024,080 | 80,889 | 293,509 |
| Total | 9,188,168 | 8,468,598 | 719,570 | 116,957 | 397,917 | 438,610 | --- | 77,515 | --- | (30,678) | 2,719,217 | 1,474,695 | 184,456 | 1,064,252 |
| Bluffton | | | | | | | | | | | | | | |
| Economic Development Authority [29] | 45,678 | 29,437 | 16,241 | 10 | 19,109 | (2,858) | --- | --- | --- | --- | --- | --- | 19,109 | 22,165 |
| Sewer | 18,681 | 29,068 | (10,387) | 3,009 | 200 | (7,578) | --- | --- | --- | --- | --- | --- | 200 | 4,000 |
| Total | 64,359 | 58,505 | 5,854 | 3,019 | 19,309 | (10,436) | --- | --- | --- | --- | --- | --- | 19,309 | 26,165 |
| Bock | | | | | | | | | | | | | | |
| Sewer [0] | 26,231 | 16,638 | 9,593 | --- | 1,026 | 8,567 | --- | --- | --- | --- | --- | --- | 1,026 | 500 |
| Water | 19,274 | 6,942 | 12,332 | --- | 8,798 | 3,534 | --- | --- | --- | --- | --- | --- | 8,798 | 3,800 |
| Total | 45,505 | 23,580 | 21,925 | --- | 9,824 | 12,101 | --- | --- | --- | --- | --- | --- | 9,824 | 4,300 |
| Borup | | | | | | | | | | | | | | |
| Water, Sewer, and Garbage [0][1] | 22,790 | 11,516 | 11,274 | --- | --- | 11,274 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 8,828 | 3,191 | 5,637 | --- | 7,000 | (1,363) | --- | --- | --- | 7,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|------------------|---------------|---------------|------------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Garbage | 5,134 | 5,134 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 36,752 | 19,841 | 16,911 | --- | 7,000 | 9,911 | --- | --- | --- | 7,000 | --- | --- | --- | --- |
| Bovey | | | | | | | | | | | | | | |
| Refuse [0] | 65,558 | 57,796 | 7,762 | 743 | --- | 8,505 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 135,081 | 127,438 | 7,643 | 810 | --- | 8,453 | --- | --- | --- | --- | 14,516 | --- | --- | --- |
| Water [0] | 62,725 | 69,608 | (6,883) | 2,186 | --- | (4,697) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 263,364 | 254,842 | 8,522 | 3,739 | --- | 12,261 | --- | --- | --- | --- | 14,516 | --- | --- | --- |
| Bowlus | | | | | | | | | | | | | | |
| Garbage [0] | 19,367 | 114,100 | (94,733) | --- | --- | (94,733) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 20,291 | 45,829 | (25,538) | 20 | --- | (25,518) | --- | --- | --- | (10,000) | --- | --- | --- | --- |
| Water [0] | 19,367 | 114,100 | (94,733) | --- | --- | (94,733) | --- | --- | --- | (65,000) | --- | --- | --- | --- |
| Mosquito Spraying [0] | 1,942 | 1,922 | 20 | --- | --- | 20 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 60,967 | 275,951 | (214,984) | 20 | --- | (214,964) | --- | --- | --- | (75,000) | --- | --- | --- | --- |
| Boyd | | | | | | | | | | | | | | |
| Liquor | 461,755 | 438,174 | 23,581 | 28,650 | --- | 52,231 | --- | --- | --- | (17,000) | 167,619 | --- | --- | --- |
| Cable T.V. | 7,992 | 9,828 | (1,836) | 66 | --- | (1,770) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 34,560 | 53,319 | (18,759) | 54,688 | 5,247 | 30,682 | 8,500 | --- | --- | --- | --- | --- | 5,247 | 2,100 |
| Water | 47,178 | 42,092 | 5,086 | 8,450 | 32,323 | (18,787) | 8,450 | --- | --- | --- | --- | --- | 32,323 | 10,000 |
| Total | 551,485 | 543,413 | 8,072 | 91,854 | 37,570 | 62,356 | 16,950 | --- | --- | (17,000) | 167,619 | --- | 37,570 | 12,100 |
| Braham | | | | | | | | | | | | | | |
| Liquor | 1,278,801 | 1,258,831 | 19,970 | 94,259 | 91,023 | 23,206 | --- | --- | --- | 20,000 | 7,057 | --- | --- | --- |
| Sewer | 304,087 | 382,154 | (78,067) | 1,731 | 15,300 | (91,636) | --- | --- | --- | --- | --- | --- | 15,300 | 14,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|----------------|----------------|------------------|--------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 267,128 | 178,538 | 88,590 | 1,504 | 20,060 | 70,034 | --- | --- | --- | --- | 32,279 | 7,670 | 20,060 | 125,000 |
| Total | 1,850,016 | 1,819,523 | 30,493 | 97,494 | 126,383 | 1,604 | --- | --- | --- | 20,000 | 39,336 | 7,670 | 35,360 | 139,000 |
| Brainerd | | | | | | | | | | | | | | |
| Housing Choice Vouchers Fund [29] | 3,804 | 1,416,901 | (1,413,097) | 1,426,657 | --- | 13,560 | --- | 1,426,634 | --- | --- | --- | --- | --- | --- |
| Public Housing Fund [29] | 792,784 | 1,349,090 | (556,306) | 498,350 | 3,986 | (61,942) | --- | 498,350 | --- | --- | 119,532 | --- | 3,563 | 24,109 |
| Public Utilities Commission [4][6][29] | 22,715,495 | 21,722,255 | 993,240 | 1,661,146 | 1,889,110 | 765,276 | 881,028 | 152,744 | --- | --- | 6,210,202 | 6,214,944 | 1,071,056 | 2,061,000 |
| Trail Ridge II [29] | 140,368 | 145,831 | (5,463) | 212 | 10,205 | (15,456) | --- | --- | --- | --- | --- | --- | 7,726 | 22,550 |
| Total | 23,652,451 | 24,634,077 | (981,626) | 3,586,365 | 1,903,301 | 701,438 | 881,028 | 2,077,728 | --- | --- | 6,329,734 | 6,214,944 | 1,082,345 | 2,107,659 |
| Brandon | | | | | | | | | | | | | | |
| Liquor [0] | 487,795 | 452,652 | 35,143 | 468 | --- | 35,611 | --- | --- | --- | 105,000 | 11,543 | --- | --- | --- |
| Sewer | 123,415 | 104,327 | 19,088 | 13,571 | 19,447 | 13,212 | --- | --- | --- | (56,992) | --- | --- | 19,447 | 40,000 |
| Water | 102,398 | 118,155 | (15,757) | 485 | 42,134 | (57,406) | --- | --- | --- | (26,168) | 317,866 | --- | 42,134 | --- |
| Total | 713,608 | 675,134 | 38,474 | 14,524 | 61,581 | (8,583) | --- | --- | --- | 21,840 | 329,409 | --- | 61,581 | 40,000 |
| Breckenridge | | | | | | | | | | | | | | |
| Electric | 3,400,486 | 2,904,880 | 495,606 | 50,130 | --- | 545,736 | --- | --- | --- | 225,000 | 148,685 | --- | --- | --- |
| Sewer | 401,017 | 234,054 | 166,963 | 8,057 | 38,192 | 136,828 | --- | --- | --- | --- | 25,915 | --- | 38,192 | 157,118 |
| Storm Sewer | 109,036 | 23,982 | 85,054 | 2,035 | --- | 87,089 | --- | --- | --- | --- | 21,206 | --- | --- | --- |
| Water | 1,071,791 | 865,879 | 205,912 | 12,929 | 390 | 218,451 | --- | --- | --- | --- | 66,356 | --- | --- | --- |
| Total | 4,982,330 | 4,028,795 | 953,535 | 73,151 | 38,582 | 988,104 | --- | --- | --- | 225,000 | 262,162 | --- | 38,192 | 157,118 |
| Breezy Point | | | | | | | | | | | | | | |
| Sewer [0] | 369,782 | 258,703 | 111,079 | 140,948 | --- | 252,027 | --- | --- | --- | 435,476 | 343,037 | --- | --- | --- |
| Total | 369,782 | 258,703 | 111,079 | 140,948 | --- | 252,027 | --- | --- | --- | 435,476 | 343,037 | --- | --- | --- |
| Brewster | | | | | | | | | | | | | | |
| Electric | 514,040 | 503,887 | 10,153 | 299 | 3,271 | 7,181 | --- | --- | --- | --- | 56,499 | --- | 2,659 | 20,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|----------------|----------------|----------------|----------------|------------|----------------|--------------|------------------|------------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Housing and Redevelopment Authority | 13,680 | 9,028 | 4,652 | 40 | 2,070 | 2,622 | --- | --- | --- | (1,651) | --- | --- | 2,070 | 5,338 |
| Sewer | 147,722 | 98,507 | 49,215 | 1,235 | --- | 50,450 | --- | --- | --- | --- | 14,154 | --- | --- | --- |
| Water | 81,631 | 129,324 | (47,693) | 43 | --- | (47,650) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 757,073 | 740,746 | 16,327 | 1,617 | 5,341 | 12,603 | --- | --- | --- | (1,651) | 70,653 | --- | 4,729 | 25,338 |
| Bricelyn | | | | | | | | | | | | | | |
| Sewer | 97,380 | 67,668 | 29,712 | 107,555 | 24,056 | 113,211 | --- | 107,548 | --- | --- | 52,795 | --- | 24,056 | --- |
| Swimming Pool | 13,533 | 33,036 | (19,503) | --- | --- | (19,503) | --- | --- | --- | --- | 4,700 | --- | --- | --- |
| Water | 35,992 | 48,598 | (12,606) | --- | --- | (12,606) | --- | --- | --- | --- | 24,100 | --- | --- | --- |
| Total | 146,905 | 149,302 | (2,397) | 107,555 | 24,056 | 81,102 | --- | 107,548 | --- | --- | 81,595 | --- | 24,056 | --- |
| Brook Park | | | | | | | | | | | | | | |
| Municipal Water [0] | 22,916 | 16,494 | 6,422 | --- | --- | 6,422 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 22,916 | 16,494 | 6,422 | --- | --- | 6,422 | --- | --- | --- | --- | --- | --- | --- | --- |
| Brooklyn Center | | | | | | | | | | | | | | |
| Liquor | 5,852,465 | 5,647,506 | 204,959 | 21,810 | 37,560 | 189,209 | --- | --- | --- | 362,190 | --- | --- | --- | --- |
| Earle Brown Heritage Center | 4,518,231 | 5,138,056 | (619,825) | 73,766 | --- | (546,059) | --- | --- | --- | --- | 111,636 | --- | --- | --- |
| Golf Course | 183,311 | 271,229 | (87,918) | 182,186 | --- | 94,268 | --- | --- | --- | --- | 176,377 | --- | --- | --- |
| Recycling | 307,277 | 291,239 | 16,038 | 106 | 616 | 15,528 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanitary Sewer Utility | 3,945,115 | 3,496,064 | 449,051 | 36,130 | 21,694 | 463,487 | --- | 15,887 | --- | 134,574 | 1,176,067 | --- | 19,113 | 35,000 |
| Storm Drainage Utility | 1,638,475 | 1,787,064 | (148,589) | 35,156 | --- | (113,433) | --- | --- | --- | (20,433) | 1,136,424 | --- | --- | --- |
| Street Light Utility | 455,216 | 245,426 | 209,790 | 1,985 | 258 | 211,517 | --- | --- | --- | 102,952 | 57,903 | --- | --- | --- |
| Water Utility | 2,206,311 | 1,838,841 | 367,470 | 101,647 | 58,268 | 410,849 | --- | 47,660 | --- | 95,974 | 4,868,791 | --- | 57,789 | 105,000 |
| Total | 19,106,401 | 18,715,425 | 390,976 | 452,786 | 118,396 | 725,366 | --- | 63,547 | --- | 675,257 | 7,527,198 | --- | 76,902 | 140,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-----------------|------------------|----------------|------------------|---------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Brooklyn Park | | | | | | | | | | | | | | |
| Public Utilities [1] | 14,449,111 | 13,081,529 | 1,367,582 | 1,573,081 | 758,959 | 2,181,704 | --- | --- | --- | 1,077,448 | 283,603 | --- | 758,959 | 735,000 |
| Recreation | 1,448,185 | 2,020,528 | (572,343) | 15,924 | --- | (556,419) | --- | --- | --- | --- | 128,186 | --- | --- | --- |
| Storm Sewer Utility | 1,288,170 | 1,814,105 | (525,935) | 69,236 | --- | (456,699) | --- | --- | --- | (10,162) | 2,667 | --- | --- | --- |
| Street and Signal Light Utility | 1,236,581 | 1,293,959 | (57,378) | 71,100 | --- | 13,722 | --- | --- | --- | (125,000) | --- | --- | --- | --- |
| Total | 18,422,047 | 18,210,121 | 211,926 | 1,729,341 | 758,959 | 1,182,308 | --- | --- | --- | 942,286 | 414,456 | --- | 758,959 | 735,000 |
| Brooten | | | | | | | | | | | | | | |
| Utility [1] | 263,091 | 337,624 | (74,533) | 56,005 | 19,692 | (38,220) | --- | --- | --- | --- | 75,170 | --- | 19,692 | 117,000 |
| Total | 263,091 | 337,624 | (74,533) | 56,005 | 19,692 | (38,220) | --- | --- | --- | --- | 75,170 | --- | 19,692 | 117,000 |
| Browerville | | | | | | | | | | | | | | |
| Liquor | 469,144 | 450,515 | 18,629 | 7,844 | --- | 26,473 | --- | --- | --- | 9,000 | 8,115 | --- | --- | --- |
| Ambulance | 130,270 | 124,224 | 6,046 | 6,427 | --- | 12,473 | --- | --- | --- | 23,300 | --- | --- | --- | --- |
| Refuse | 46,098 | 43,609 | 2,489 | 389 | --- | 2,878 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 320,279 | 312,560 | 7,719 | 20,685 | 33,257 | (4,853) | --- | --- | --- | --- | 55,130 | --- | 33,257 | 95,742 |
| Storm Water Utility | 23,992 | 22,617 | 1,375 | 20,131 | 19,165 | 2,341 | --- | --- | --- | 8,909 | --- | --- | 19,165 | 31,886 |
| Water | 262,473 | 204,499 | 57,974 | 14,520 | 14,279 | 58,215 | --- | --- | --- | 75,732 | 16,128 | --- | 14,279 | 71,556 |
| Total | 1,252,256 | 1,158,024 | 94,232 | 69,996 | 66,701 | 97,527 | --- | --- | --- | 116,941 | 79,373 | --- | 66,701 | 199,184 |
| Browns Valley | | | | | | | | | | | | | | |
| Liquor [21] | 67,045 | 64,004 | 3,041 | 6,701 | --- | 9,742 | --- | --- | --- | 123,322 | --- | --- | --- | --- |
| Refuse [0] | 72,677 | 48,306 | 24,371 | --- | 216 | 24,155 | --- | --- | --- | --- | 101 | --- | 216 | 4,917 |
| Wastewater | 106,050 | 82,825 | 23,225 | 122,721 | 51,292 | 94,654 | 15,953 | --- | --- | --- | 1,300,955 | 2,040,000 | 44,270 | 660,000 |
| Water [0] | 74,314 | 73,420 | 894 | 43 | 43 | 894 | --- | --- | --- | --- | 3,235 | --- | 43 | 984 |
| Total | 320,086 | 268,555 | 51,531 | 129,465 | 51,551 | 129,445 | 15,953 | --- | --- | 123,322 | 1,304,291 | 2,040,000 | 44,529 | 665,901 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------|------------------|------------------|-------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Brownsdale | | | | | | | | | | | | | | |
| Water and Sewer [3][34] | 119,154 | 131,122 | (11,968) | --- | 1,478 | (13,446) | --- | --- | --- | 68,430 | --- | --- | 1,478 | 13,000 |
| Total | 119,154 | 131,122 | (11,968) | --- | 1,478 | (13,446) | --- | --- | --- | 68,430 | --- | --- | 1,478 | 13,000 |
| Brownsville | | | | | | | | | | | | | | |
| Recycle Collections Fund [0] | 34,188 | 33,744 | 444 | --- | --- | 444 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Capital [0] | 57,999 | --- | 57,999 | 5,182 | 34,648 | 28,533 | --- | --- | --- | (2,880) | --- | --- | 34,585 | 30,000 |
| Sewer Operations [0] | 47,047 | 46,687 | 360 | --- | --- | 360 | --- | --- | --- | (2,304) | --- | --- | --- | --- |
| Total | 139,234 | 80,431 | 58,803 | 5,182 | 34,648 | 29,337 | --- | --- | --- | (5,184) | --- | --- | 34,585 | 30,000 |
| Brownton | | | | | | | | | | | | | | |
| Electric | 512,199 | 461,995 | 50,204 | 751 | 10,630 | 40,325 | --- | --- | --- | 4,000 | --- | --- | 10,630 | 30,000 |
| Natural Gas | 364,606 | 261,476 | 103,130 | 607 | 56,155 | 47,582 | --- | --- | --- | --- | 268,627 | --- | 56,155 | --- |
| Sewer | 152,091 | 165,828 | (13,737) | 405 | 6,776 | (20,108) | --- | --- | --- | 7,000 | 15,866 | --- | 6,776 | 37,000 |
| Water | 90,517 | 98,884 | (8,367) | 3,883 | 1,997 | (6,481) | --- | --- | --- | 9,000 | 1,308 | --- | 1,997 | 11,000 |
| Total | 1,119,413 | 988,183 | 131,230 | 5,646 | 75,558 | 61,318 | --- | --- | --- | 20,000 | 285,801 | --- | 75,558 | 78,000 |
| Buckman | | | | | | | | | | | | | | |
| Water [0] | 13,035 | 28,576 | (15,541) | --- | --- | (15,541) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 13,035 | 28,576 | (15,541) | --- | --- | (15,541) | --- | --- | --- | --- | --- | --- | --- | --- |
| Buffalo | | | | | | | | | | | | | | |
| Liquor | 4,632,524 | 4,106,237 | 526,287 | 188,937 | 31,302 | 683,922 | 112,752 | --- | --- | 550,000 | 9,539 | 9,539 | 31,302 | 88,064 |
| Electric | 12,740,952 | 11,097,330 | 1,643,622 | 63,391 | 121,543 | 1,585,470 | 103 | --- | --- | 950,000 | 2,447,631 | 1,899,016 | 121,543 | 1,225,438 |
| Water and Sewer [3] | 4,324,189 | 4,412,306 | (88,117) | 977,683 | 3,005,563 | (2,115,997) | 526,545 | --- | --- | --- | 815,156 | 31,078,608 | 3,005,563 | 29,227,228 |
| Wild Marsh Golf Course | 649,614 | 1,008,146 | (358,532) | 3,250 | 174,951 | (530,233) | --- | --- | --- | --- | 191,796 | 121,652 | 174,951 | 53,895 |
| Total | 22,347,279 | 20,624,019 | 1,723,260 | 1,233,261 | 3,333,359 | (376,838) | 639,400 | --- | --- | 1,500,000 | 3,464,122 | 33,108,815 | 3,333,359 | 30,594,625 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|-----------------|------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Buffalo Lake | | | | | | | | | | | | | | |
| Liquor | 433,466 | 448,802 | (15,336) | 8,802 | --- | (6,534) | --- | --- | --- | --- | 4,201 | --- | --- | --- |
| Ambulance | 97,033 | 114,958 | (17,925) | 25,277 | --- | 7,352 | --- | --- | 18,982 | (48,716) | 50,234 | --- | --- | --- |
| Sewer | 70,464 | 123,859 | (53,395) | 2,701 | 2,048 | (52,742) | --- | --- | --- | --- | 142,876 | 163,692 | 2,048 | --- |
| Water | 233,502 | 191,115 | 42,387 | 887 | 4,362 | 38,912 | --- | --- | --- | --- | 312,542 | 358,124 | 4,362 | --- |
| Total | 834,465 | 878,734 | (44,269) | 37,667 | 6,410 | (13,012) | --- | --- | 18,982 | (48,716) | 509,853 | 521,816 | 6,410 | --- |
| Buhl | | | | | | | | | | | | | | |
| Ambulance | 79,033 | 54,665 | 24,368 | 39 | --- | 24,407 | --- | --- | --- | 10,000 | 134,958 | --- | --- | --- |
| Electric | 637,514 | 628,521 | 8,993 | 1,713 | --- | 10,706 | --- | --- | --- | 23,932 | 17,582 | --- | --- | --- |
| Refuse | 67,722 | 76,036 | (8,314) | 30 | --- | (8,284) | --- | --- | --- | 21,118 | --- | --- | --- | --- |
| Sewer | 276,664 | 333,084 | (56,420) | 243 | --- | (56,177) | --- | --- | --- | (35,835) | --- | --- | --- | --- |
| Water | 90,158 | 122,887 | (32,729) | 89 | 1,560 | (34,200) | --- | --- | --- | (194,969) | 228,387 | --- | 1,560 | 10,000 |
| Total | 1,151,091 | 1,215,193 | (64,102) | 2,114 | 1,560 | (63,548) | --- | --- | --- | (175,754) | 380,927 | --- | 1,560 | 10,000 |
| Burnsville | | | | | | | | | | | | | | |
| Golf Course | 253,902 | 267,345 | (13,443) | 4,970 | --- | (8,473) | --- | --- | --- | --- | --- | --- | --- | --- |
| Ice Arena | 1,117,214 | 1,291,264 | (174,050) | 33,193 | --- | (140,857) | --- | --- | --- | --- | 127,496 | --- | --- | --- |
| Ames Center | 1,387,480 | 2,192,388 | (804,908) | 379,768 | 279 | (425,419) | --- | --- | --- | (112,400) | 196,217 | --- | 279 | 11,836 |
| Sewer | 5,350,670 | 7,087,870 | (1,737,200) | 48,301 | 7,165 | (1,696,064) | --- | --- | --- | 211,554 | 881,535 | --- | 6,506 | 77,144 |
| Sidewalk Snow Plowing | 55,788 | 114,210 | (58,422) | 757 | --- | (57,665) | --- | --- | --- | (10,000) | --- | --- | --- | --- |
| Storm Drainage | 4,177,901 | 3,269,163 | 908,738 | 200,808 | 100,583 | 1,008,963 | --- | 12,303 | 23,050 | 58,025 | 630,998 | --- | 97,812 | 786,545 |
| Street Lighting | 568,961 | 482,110 | 86,851 | 9,188 | --- | 96,039 | --- | --- | --- | --- | 278,687 | --- | --- | --- |
| Water | 8,783,372 | 7,438,611 | 1,344,761 | 359,499 | 395,675 | 1,308,585 | --- | 38,271 | 1,444 | 392,887 | 4,189,386 | 2,589,838 | 395,675 | 1,228,268 |
| Total | 21,695,288 | 22,142,961 | (447,673) | 1,036,484 | 503,702 | 85,109 | --- | 50,574 | 24,494 | 540,066 | 6,304,319 | 2,589,838 | 500,272 | 2,103,793 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|---------------|----------------|--------------|------------------|------------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Butterfield | | | | | | | | | | | | | | |
| Liquor | 230,420 | 222,853 | 7,567 | 28,037 | 24,703 | 10,901 | --- | --- | --- | --- | 7,360 | --- | --- | --- |
| Refuse | 24,212 | 22,001 | 2,211 | --- | --- | 2,211 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 276,114 | 243,092 | 33,022 | 40,817 | 34,697 | 39,142 | 38,262 | --- | --- | --- | --- | --- | 34,697 | 117,000 |
| Water | 133,020 | 158,270 | (25,250) | 15,127 | 17,294 | (27,417) | 14,630 | --- | --- | --- | --- | --- | 17,294 | 36,000 |
| Total | 663,766 | 646,216 | 17,550 | 83,981 | 76,694 | 24,837 | 52,892 | --- | --- | --- | 7,360 | --- | 51,991 | 153,000 |
| Byron | | | | | | | | | | | | | | |
| Sewer | 1,046,555 | 877,908 | 168,647 | 96,844 | 70,754 | 194,737 | --- | --- | --- | 34,371 | 74,847 | --- | 70,754 | 230,100 |
| Water | 504,917 | 423,741 | 81,176 | 9,788 | 19,957 | 71,007 | --- | --- | --- | 9,667 | 305,877 | --- | 19,957 | 64,900 |
| Total | 1,551,472 | 1,301,649 | 249,823 | 106,632 | 90,711 | 265,744 | --- | --- | --- | 44,038 | 380,724 | --- | 90,711 | 295,000 |
| Caledonia | | | | | | | | | | | | | | |
| Liquor | 631,724 | 618,813 | 12,911 | 765 | --- | 13,676 | --- | --- | --- | --- | 7,344 | --- | --- | --- |
| Dump Site | 50,192 | 48,208 | 1,984 | 414 | --- | 2,398 | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority | 5,645 | --- | 5,645 | --- | 8,903 | (3,258) | --- | --- | --- | --- | --- | --- | 903 | 9,380 |
| Light | 2,973,356 | 2,770,899 | 202,457 | 150,667 | 99,396 | 253,728 | --- | --- | --- | 17,611 | 875,937 | --- | 24 | --- |
| Sewer | 569,338 | 405,706 | 163,632 | 15,292 | 45,393 | 133,531 | --- | --- | --- | (9,671) | 67,934 | --- | 45,393 | 217,251 |
| Water | 342,305 | 281,539 | 60,766 | 24,963 | 2,159 | 83,570 | --- | --- | --- | 9,671 | 66,835 | 66,880 | 2,159 | 50,000 |
| Total | 4,572,560 | 4,125,165 | 447,395 | 192,101 | 155,851 | 483,645 | --- | --- | --- | 17,611 | 1,018,050 | 66,880 | 48,479 | 276,631 |
| Callaway | | | | | | | | | | | | | | |
| Liquor | 485,337 | 460,680 | 24,657 | 1,512 | --- | 26,169 | --- | --- | --- | 19,980 | --- | --- | --- | --- |
| Sewer | 21,684 | 30,407 | (8,723) | 586 | --- | (8,137) | --- | --- | --- | (90,556) | 91,140 | --- | --- | --- |
| Water | 60,034 | 89,860 | (29,826) | 517 | 17,340 | (46,649) | --- | --- | --- | (24,980) | --- | --- | 17,340 | 23,378 |
| Total | 567,055 | 580,947 | (13,892) | 2,615 | 17,340 | (28,617) | --- | --- | --- | (95,556) | 91,140 | --- | 17,340 | 23,378 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------|------------------|------------------|-------------------|-------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Calumet | | | | | | | | | | | | | | |
| Radio Tower [0] | 72,641 | 1,879 | 70,762 | --- | --- | 70,762 | --- | --- | --- | 100,000 | --- | --- | --- | --- |
| Sewer [0] | 69,381 | 59,316 | 10,065 | 6,365 | --- | 16,430 | 3,207 | --- | 3,158 | --- | --- | --- | --- | --- |
| Water [0] | 34,222 | 68,258 | (34,036) | 348,095 | --- | 314,059 | 12 | --- | --- | --- | 283,017 | --- | --- | --- |
| Total | 176,244 | 129,453 | 46,791 | 354,460 | --- | 401,251 | 3,219 | --- | 3,158 | 100,000 | 283,017 | --- | --- | --- |
| Cambridge | | | | | | | | | | | | | | |
| Liquor | 4,975,797 | 4,537,006 | 438,791 | 7,287 | --- | 446,078 | --- | --- | --- | 429,315 | 15,636 | --- | --- | --- |
| Housing | 230,262 | 246,895 | (16,633) | 2,117 | --- | (14,516) | --- | 53,519 | --- | --- | 47,002 | --- | --- | --- |
| Sewer | 2,228,823 | 1,952,634 | 276,189 | 54,860 | 90,811 | 240,238 | --- | --- | 1,106,720 | 37,500 | 8,789,471 | 7,967,502 | 86,775 | 683,410 |
| Storm Sewer | 324,469 | 366,856 | (42,387) | 383 | 30,210 | (72,214) | --- | --- | --- | --- | 455,000 | 447,958 | 23,168 | 249,988 |
| Water | 1,614,945 | 1,281,974 | 332,971 | 57,211 | 398,211 | (8,029) | --- | --- | --- | (87,500) | 910,149 | 5,752,294 | 323,395 | 984,142 |
| Total | 9,374,296 | 8,385,365 | 988,931 | 121,858 | 519,232 | 591,557 | --- | 53,519 | 1,106,720 | 379,315 | 10,217,258 | 14,167,754 | 433,338 | 1,917,540 |
| Campbell | | | | | | | | | | | | | | |
| Water Fund [0] | 11,511 | 19,094 | (7,583) | 6,028 | --- | (1,555) | 5,926 | --- | --- | --- | --- | --- | --- | --- |
| Sewer Fund [0] | 8,069 | 14,855 | (6,786) | 10,759 | --- | 3,973 | 9,750 | --- | --- | --- | --- | --- | --- | --- |
| Garbage Fund [0] | 15,611 | 15,025 | 586 | --- | --- | 586 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 35,191 | 48,974 | (13,783) | 16,787 | --- | 3,004 | 15,676 | --- | --- | --- | --- | --- | --- | --- |
| Canby | | | | | | | | | | | | | | |
| Sanitation | 130,263 | 136,142 | (5,879) | 53 | --- | (5,826) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 237,118 | 389,342 | (152,224) | 954,249 | 71,999 | 730,026 | 83,445 | --- | --- | --- | 284,300 | 280,033 | 71,999 | 182,000 |
| Storm Sewer | 125,707 | 56,085 | 69,622 | 4,893 | 71,350 | 3,165 | --- | --- | --- | --- | 91,901 | 1,580,164 | 41,036 | 50,000 |
| Water | 392,538 | 425,411 | (32,873) | 1,015,042 | 50,811 | 931,358 | 69,866 | --- | --- | --- | 323,594 | 298,151 | 50,811 | 238,000 |
| Total | 885,626 | 1,006,980 | (121,354) | 1,974,237 | 194,160 | 1,658,723 | 153,311 | --- | --- | --- | 699,795 | 2,158,348 | 163,846 | 470,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|---------------|----------------|---------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Cannon Falls | | | | | | | | | | | | | | |
| Ambulance | 742,120 | 521,999 | 220,121 | 7,788 | --- | 227,909 | --- | --- | --- | (3,291) | --- | --- | --- | --- |
| Deputy Registrar | 114,830 | 110,247 | 4,583 | --- | --- | 4,583 | --- | --- | --- | 2,650 | --- | --- | --- | --- |
| Disposal | 1,279,346 | 996,676 | 282,670 | 4,248 | 219,755 | 67,163 | --- | --- | --- | (38,683) | 24,214 | --- | 219,755 | 700,943 |
| Recycling Program | 84,757 | 70,762 | 13,995 | 1,693 | --- | 15,688 | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 147,072 | 32,710 | 114,362 | 169 | 15,628 | 98,903 | --- | --- | --- | (40,000) | 23,017 | --- | 15,628 | 23,295 |
| Water | 707,799 | 668,710 | 39,089 | 5,573 | 95,515 | (50,853) | --- | --- | --- | 15,586 | 80,720 | --- | 95,515 | 349,455 |
| Total | 3,075,924 | 2,401,104 | 674,820 | 19,471 | 330,898 | 363,393 | --- | --- | --- | (63,738) | 127,951 | --- | 330,898 | 1,073,693 |
| Canton | | | | | | | | | | | | | | |
| Refuse [23] | 17,515 | 14,858 | 2,657 | --- | --- | 2,657 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [23] | 64,012 | 109,486 | (45,474) | --- | 16,894 | (62,368) | --- | --- | --- | --- | --- | --- | 16,894 | 6,500 |
| Water [23] | 50,076 | 56,942 | (6,866) | 738 | 549 | (6,677) | --- | --- | --- | --- | --- | --- | 549 | 5,230 |
| Total | 131,603 | 181,286 | (49,683) | 738 | 17,443 | (66,388) | --- | --- | --- | --- | --- | --- | 17,443 | 11,730 |
| Carlos | | | | | | | | | | | | | | |
| Utilities Fund [0][3] | 145,141 | 46,138 | 99,003 | 5,241 | 21,101 | 83,143 | --- | --- | --- | --- | --- | --- | 21,101 | 60,000 |
| Total | 145,141 | 46,138 | 99,003 | 5,241 | 21,101 | 83,143 | --- | --- | --- | --- | --- | --- | 21,101 | 60,000 |
| Carlton | | | | | | | | | | | | | | |
| Ambulance [0] | 365,731 | 220,812 | 144,919 | 38,685 | --- | 183,604 | --- | --- | 11,295 | --- | 29,601 | --- | --- | --- |
| Cemetery [0] | 13,580 | 40,870 | (27,290) | 29,225 | --- | 1,935 | 29,170 | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 210,146 | 177,246 | 32,900 | 27,649 | 35,292 | 25,257 | 25,297 | --- | --- | --- | --- | --- | 35,292 | 23,860 |
| Water | 293,879 | 226,292 | 67,587 | 25,968 | 53,974 | 39,581 | 15,637 | --- | --- | --- | 13,990 | --- | 53,974 | 122,640 |
| Total | 883,336 | 665,220 | 218,116 | 121,527 | 89,266 | 250,377 | 70,104 | --- | 11,295 | --- | 43,591 | --- | 89,266 | 146,500 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|------------------|----------------|------------------|--------------------|--------|----------------|----------------|------------------|------------------|------------------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Carver | | | | | | | | | | | | | | | |
| Sewer | 422,411 | 866,612 | (444,201) | 87,792 | 1,395,907 | (1,752,316) | --- | --- | --- | (2,561) | 111,615 | --- | 60,994 | 123,000 | |
| Storm Water | 146,494 | 107,313 | 39,181 | 19,445 | 18,354 | 40,272 | --- | --- | --- | (22,920) | 108,024 | --- | 18,354 | 35,000 | |
| Water | 630,962 | 776,550 | (145,588) | 80,663 | 257,163 | (322,088) | --- | --- | --- | 8,665 | 29,630 | --- | 257,163 | 1,025,000 | |
| Total | 1,199,867 | 1,750,475 | (550,608) | 187,900 | 1,671,424 | (2,034,132) | --- | --- | --- | (16,816) | 249,269 | --- | 336,511 | 1,183,000 | |
| Cass Lake | | | | | | | | | | | | | | | |
| Sewer | 223,518 | 135,003 | 88,515 | 205,655 | --- | 294,170 | --- | 203,561 | --- | --- | 1,327,854 | 1,195,000 | --- | --- | |
| Water | 185,539 | 123,790 | 61,749 | --- | 11,528 | 50,221 | --- | --- | --- | --- | --- | --- | 11,528 | 50,000 | |
| Total | 409,057 | 258,793 | 150,264 | 205,655 | 11,528 | 344,391 | --- | 203,561 | --- | --- | 1,327,854 | 1,195,000 | 11,528 | 50,000 | |
| Cedar Mills | | | | | | | | | | | | | | | |
| Sewer | 25,765 | 72,927 | (47,162) | 26,598 | 7,879 | (28,443) | --- | --- | --- | --- | --- | --- | 7,879 | 3,000 | |
| Total | 25,765 | 72,927 | (47,162) | 26,598 | 7,879 | (28,443) | --- | --- | --- | --- | --- | --- | 7,879 | 3,000 | |
| Center City | | | | | | | | | | | | | | | |
| Sewer [0] | 116,537 | 152,224 | (35,687) | --- | --- | (35,687) | --- | --- | --- | (818) | --- | --- | --- | --- | |
| Water [0] | 57,384 | 57,881 | (497) | --- | --- | (497) | --- | --- | --- | 13,804 | --- | --- | --- | --- | |
| Total | 173,921 | 210,105 | (36,184) | --- | --- | (36,184) | --- | --- | --- | 12,986 | --- | --- | --- | --- | |
| Centerville | | | | | | | | | | | | | | | |
| Sewer | 411,218 | 418,082 | (6,864) | 32,627 | --- | 25,763 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Storm Water | 105,617 | 81,104 | 24,513 | 1,857 | 1,005 | 25,365 | --- | --- | --- | --- | 82,230 | --- | --- | --- | |
| Water | 298,194 | 749,629 | (451,435) | 27,630 | --- | (423,805) | --- | --- | 432,174 | --- | 447,462 | --- | --- | --- | |
| Total | 815,029 | 1,248,815 | (433,786) | 62,114 | 1,005 | (372,677) | --- | --- | 432,174 | --- | 529,692 | --- | --- | --- | |
| Ceylon | | | | | | | | | | | | | | | |
| Electric | 254,491 | 247,424 | 7,067 | 1,361 | --- | 8,428 | --- | --- | --- | 7,994 | 977 | --- | --- | --- | |
| Sewer | 48,119 | 27,195 | 20,924 | 55,017 | 8,595 | 67,346 | 54,683 | --- | --- | 17,186 | --- | --- | 7,335 | 50,000 | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|--------------------|------------------|----------------|--------------------|---------------|----------------|----------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 28,428 | 51,739 | (23,311) | 45,114 | 629 | 21,174 | 44,255 | --- | --- | 21,782 | 8,584 | --- | 629 | 10,480 |
| Total | 331,038 | 326,358 | 4,680 | 101,492 | 9,224 | 96,948 | 98,938 | --- | --- | 46,962 | 9,561 | --- | 7,964 | 60,480 |
| Champlin | | | | | | | | | | | | | | |
| Recycling | 347,819 | 411,268 | (63,449) | 67,336 | --- | 3,887 | --- | --- | 54,820 | --- | --- | --- | --- | --- |
| Refuse Collection | 1,362,719 | 1,297,049 | 65,670 | 78,378 | --- | 144,048 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 2,555,762 | 2,207,092 | 348,670 | 359,090 | --- | 707,760 | --- | --- | --- | 187,260 | --- | --- | --- | --- |
| Water Utility | 1,886,488 | 2,002,239 | (115,751) | 666,032 | 6,514 | 543,767 | --- | --- | --- | 894,580 | --- | --- | 6,514 | 1,400,000 |
| Total | 6,152,788 | 5,917,648 | 235,140 | 1,170,836 | 6,514 | 1,399,462 | --- | --- | 54,820 | 1,081,840 | --- | --- | 6,514 | 1,400,000 |
| Chandler | | | | | | | | | | | | | | |
| Apartment | 24,963 | 30,012 | (5,049) | 2 | 90,710 | (95,757) | --- | --- | --- | 239,583 | 5,000 | --- | --- | --- |
| Café | 43,475 | 59,217 | (15,742) | 5,704 | --- | (10,038) | --- | --- | --- | (7,620) | --- | --- | --- | --- |
| Sewer | 147,494 | 98,101 | 49,393 | 1,388 | 6,854 | 43,927 | --- | --- | --- | --- | 6,875 | --- | 6,854 | 68,000 |
| Water | 67,006 | 48,296 | 18,710 | 307 | --- | 19,017 | --- | --- | --- | 25,000 | 23,537 | --- | --- | --- |
| Total | 282,938 | 235,626 | 47,312 | 7,401 | 97,564 | (42,851) | --- | --- | --- | 256,963 | 35,412 | --- | 6,854 | 68,000 |
| Chanhassen | | | | | | | | | | | | | | |
| Sewer | 2,459,478 | 3,159,296 | (699,818) | 98,380 | 12,400 | (613,838) | --- | 1,192 | --- | 125,204 | 375,585 | --- | 6,843 | 57,500 |
| Surface Water Management | 636,683 | 1,491,763 | (855,080) | 189,068 | --- | (666,012) | --- | --- | 130,194 | 289,266 | 40,145 | --- | --- | --- |
| Water | 2,571,303 | 3,039,773 | (468,470) | 75,128 | 308,192 | (701,534) | --- | 1,008 | --- | 693,154 | 323,936 | --- | 308,192 | 6,207,500 |
| Total | 5,667,464 | 7,690,832 | (2,023,368) | 362,576 | 320,592 | (1,981,384) | --- | 2,200 | 130,194 | 1,107,624 | 739,666 | --- | 315,035 | 6,265,000 |
| Chaska | | | | | | | | | | | | | | |
| Chaska.net Internet Service Provider | 397,692 | 488,739 | (91,047) | --- | --- | (91,047) | --- | --- | --- | --- | --- | --- | --- | --- |
| Community Center | 3,081,500 | 3,585,709 | (504,209) | 18,362 | 236,673 | (722,520) | --- | --- | --- | (430,542) | 205,703 | --- | 236,673 | 295,000 |
| Electric | 34,673,309 | 32,380,368 | 2,292,941 | 339,795 | 153,470 | 2,479,266 | --- | --- | --- | 741,600 | 2,247,114 | --- | 153,470 | 145,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|------------------|------------------|---------------|----------------|---------------|------------------|------------------|------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Par 30 Golf Course | 151,454 | 164,058 | (12,604) | --- | --- | (12,604) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 3,177,511 | 3,107,224 | 70,287 | 20,865 | --- | 91,152 | --- | --- | 114,278 | 235,230 | --- | --- | --- | --- |
| Storm Water Utility | 840,052 | 536,661 | 303,391 | 559 | --- | 303,950 | --- | --- | 24,549 | 200,000 | 268,757 | --- | --- | --- |
| Town Course Golf Course | 1,807,559 | 2,188,498 | (380,939) | --- | 6,648 | (387,587) | --- | --- | --- | --- | 123,656 | --- | 6,648 | --- |
| Turbine Generator | 2,014,655 | 284,255 | 1,730,400 | 236,390 | 1,338,819 | 627,971 | --- | --- | --- | 405,000 | --- | --- | 1,338,819 | 1,060,000 |
| Water | 2,409,274 | 2,451,465 | (42,191) | 18,461 | 369,758 | (393,488) | --- | --- | --- | (564,181) | 301,232 | --- | 369,758 | 330,000 |
| Chaska Curling Center [20] | --- | 3,391 | (3,391) | --- | --- | (3,391) | --- | --- | --- | --- | 705,103 | --- | --- | --- |
| Total | 48,553,006 | 45,190,368 | 3,362,638 | 634,432 | 2,105,368 | 1,891,702 | --- | --- | 24,549 | 466,155 | 4,086,795 | --- | 2,105,368 | 1,830,000 |
| Chatfield | | | | | | | | | | | | | | |
| Garbage | 187,280 | 181,049 | 6,231 | 14,924 | --- | 21,155 | --- | --- | --- | 14,650 | --- | --- | --- | --- |
| Sewer | 697,914 | 251,862 | 446,052 | 51,573 | --- | 497,625 | --- | --- | --- | 535,388 | --- | --- | --- | --- |
| Sewer - No Fault Back | --- | 419 | (419) | 813 | --- | 394 | --- | --- | --- | (1,000) | --- | --- | --- | --- |
| Sewer Infrastructure | 43,940 | 349,214 | (305,274) | 4,323 | 191,176 | (492,127) | --- | --- | --- | (595,000) | 69,200 | --- | 191,176 | 360,000 |
| Water | 230,272 | 132,905 | 97,367 | 38,175 | --- | 135,542 | --- | --- | --- | 109,387 | --- | --- | --- | --- |
| Water Infrastructure | 40,940 | 99,845 | (58,905) | 4,617 | --- | (54,288) | --- | --- | --- | 38,862 | 14,140 | --- | --- | --- |
| Total | 1,200,346 | 1,015,294 | 185,052 | 114,425 | 191,176 | 108,301 | --- | --- | --- | 102,287 | 83,340 | --- | 191,176 | 360,000 |
| Chisago City | | | | | | | | | | | | | | |
| Deputy Registrar | 288,957 | 218,363 | 70,594 | 2,341 | --- | 72,935 | --- | --- | --- | 73,000 | --- | --- | --- | --- |
| Sewer | 575,829 | 702,510 | (126,681) | 210,360 | 56,000 | 27,679 | 36,000 | --- | --- | 18,000 | --- | --- | --- | --- |
| Water | 320,373 | 510,788 | (190,415) | 122,025 | --- | (68,390) | --- | --- | --- | 91,939 | --- | --- | --- | --- |
| Total | 1,185,159 | 1,431,661 | (246,502) | 334,726 | 56,000 | 32,224 | 36,000 | --- | --- | 182,939 | --- | --- | --- | --- |
| Chisholm | | | | | | | | | | | | | | |
| Garbage | 509,945 | 538,957 | (29,012) | 14,131 | --- | (14,881) | --- | --- | --- | --- | 244,441 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|---------------|----------------|--------------|------------------|------------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 1,488,644 | 1,555,701 | (67,057) | 1,032 | 18,368 | (84,393) | --- | --- | --- | (12,500) | --- | --- | 18,368 | 178,247 |
| Water | 559,241 | 570,438 | (11,197) | 1,717 | 62,089 | (71,569) | --- | --- | --- | (12,500) | 131,799 | --- | 62,089 | 98,000 |
| Total | 2,557,830 | 2,665,096 | (107,266) | 16,880 | 80,457 | (170,843) | --- | --- | --- | (25,000) | 376,240 | --- | 80,457 | 276,247 |
| Chokio | | | | | | | | | | | | | | |
| Garbage | 47,324 | 49,279 | (1,955) | --- | --- | (1,955) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 67,735 | 66,585 | 1,150 | 1,710 | 10,339 | (7,479) | --- | --- | --- | --- | --- | --- | 10,339 | 16,000 |
| Storm Sewer | 29,601 | 27,113 | 2,488 | --- | 16,445 | (13,957) | --- | --- | --- | --- | --- | --- | 16,445 | 24,000 |
| Water | 124,663 | 82,970 | 41,693 | 10,520 | 13,009 | 39,204 | 10,520 | --- | --- | --- | --- | --- | 13,009 | 55,000 |
| Total | 269,323 | 225,947 | 43,376 | 12,230 | 39,793 | 15,813 | 10,520 | --- | --- | --- | --- | --- | 39,793 | 95,000 |
| Circle Pines | | | | | | | | | | | | | | |
| Gas [28] | 4,289,567 | 3,918,359 | 371,208 | 46,458 | 25,077 | 392,589 | --- | --- | --- | --- | 269,271 | --- | 25,077 | 90,000 |
| Sewer | 677,019 | 622,065 | 54,954 | 24,893 | 29,822 | 50,025 | --- | --- | --- | --- | 1,038,495 | 510,000 | 29,822 | 100,000 |
| Solid Waste | 386,451 | 361,325 | 25,126 | 63,787 | --- | 88,913 | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 160,509 | 109,374 | 51,135 | 7,057 | 13,689 | 44,503 | --- | --- | --- | --- | 243,890 | 250,000 | 13,689 | 50,000 |
| Water | 409,582 | 445,684 | (36,102) | 106,115 | 18,645 | 51,368 | --- | --- | 1,142 | --- | 738,165 | 615,000 | 18,645 | 75,000 |
| Total | 5,923,128 | 5,456,807 | 466,321 | 248,310 | 87,233 | 627,398 | --- | --- | 1,142 | --- | 2,289,821 | 1,375,000 | 87,233 | 315,000 |
| Clara City | | | | | | | | | | | | | | |
| Ambulance | 64,926 | 86,980 | (22,054) | 1,799 | --- | (20,255) | --- | --- | --- | --- | --- | --- | --- | --- |
| Care Center [14] | 4,082,475 | 4,447,087 | (364,612) | 15,380 | 38,856 | (388,088) | --- | --- | --- | 67,638 | 170,885 | --- | 29,538 | 30,000 |
| Congregate Housing | 361,904 | 382,113 | (20,209) | 257 | 12,923 | (32,875) | --- | --- | --- | --- | --- | --- | 12,923 | 111,053 |
| Sewer | 306,871 | 246,581 | 60,290 | 61,552 | 12,171 | 109,671 | 58,110 | --- | 45 | (3,039) | --- | --- | 12,171 | 207,882 |
| Water | 359,398 | 272,560 | 86,838 | 25,135 | 25,271 | 86,702 | 24,982 | --- | 19 | (4,559) | --- | --- | 25,271 | 131,000 |
| Total | 5,175,574 | 5,435,321 | (259,747) | 104,123 | 89,221 | (244,845) | 83,092 | --- | 64 | 60,040 | 170,885 | --- | 79,903 | 479,935 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Claremont | | | | | | | | | | | | | | |
| Sewer Utility | 93,007 | 173,112 | (80,105) | 757 | 44,455 | (123,803) | --- | --- | --- | (99,547) | --- | --- | 44,455 | 30,000 |
| Water Utility | 134,278 | 99,692 | 34,586 | 4,123 | 90,443 | (51,734) | --- | --- | --- | --- | --- | --- | 90,443 | 74,000 |
| Total | 227,285 | 272,804 | (45,519) | 4,880 | 134,898 | (175,537) | --- | --- | --- | (99,547) | --- | --- | 134,898 | 104,000 |
| Clarissa | | | | | | | | | | | | | | |
| Liquor | 355,868 | 370,232 | (14,364) | 4,266 | --- | (10,098) | --- | --- | --- | --- | 4,994 | --- | --- | --- |
| Gas | 732,200 | 629,404 | 102,796 | 309 | 23,680 | 79,425 | --- | --- | --- | --- | 5,838 | --- | 23,680 | 50,000 |
| Sewer | 126,722 | 56,592 | 70,130 | 14,696 | 32,728 | 52,098 | 14,573 | --- | --- | (6,720) | --- | --- | 32,728 | 48,920 |
| Water | 147,952 | 93,992 | 53,960 | 81 | 33,498 | 20,543 | --- | --- | --- | 6,720 | 10,642 | --- | 33,498 | 19,080 |
| Total | 1,362,742 | 1,150,220 | 212,522 | 19,352 | 89,906 | 141,968 | 14,573 | --- | --- | --- | 21,474 | --- | 89,906 | 118,000 |
| Clarkfield | | | | | | | | | | | | | | |
| Clarkfield Care Center [14] | 3,512,377 | 3,495,123 | 17,254 | 90,530 | 62,373 | 45,411 | --- | --- | --- | 1,020,251 | 54,984 | --- | 40,085 | 70,000 |
| Economic Development Authority Apartments | 105,299 | 91,728 | 13,571 | 2,310 | 28,658 | (12,777) | --- | --- | --- | --- | --- | --- | 28,658 | 33,993 |
| Sewer | 137,518 | 71,501 | 66,017 | 18,488 | 49,461 | 35,044 | 18,368 | --- | --- | --- | --- | --- | 4,001 | 14,850 |
| Water | 132,352 | 160,809 | (28,457) | 49,707 | 10,852 | 10,398 | 49,662 | --- | --- | --- | 2,498 | --- | 10,852 | 40,150 |
| Total | 3,887,546 | 3,819,161 | 68,385 | 161,035 | 151,344 | 78,076 | 68,030 | --- | --- | 1,020,251 | 57,482 | --- | 83,596 | 158,993 |
| Clarks Grove | | | | | | | | | | | | | | |
| Garbage [0] | 32,776 | 31,735 | 1,041 | 1,229 | --- | 2,270 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 59,340 | 13,137 | 46,203 | 1,667 | --- | 47,870 | --- | --- | --- | --- | 143,611 | --- | --- | --- |
| Storm Sewer [0] | 4,608 | 331 | 4,277 | 18 | --- | 4,295 | --- | --- | --- | --- | 4,260 | --- | --- | --- |
| Water [0] | 87,700 | 27,000 | 60,700 | 2,965 | --- | 63,665 | --- | --- | --- | --- | 6,806 | --- | --- | --- |
| Total | 184,424 | 72,203 | 112,221 | 5,879 | --- | 118,100 | --- | --- | --- | --- | 154,677 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|----------------|------------|----------------|---------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Clear Lake | | | | | | | | | | | | | | |
| Sewer | 260,399 | 165,617 | 94,782 | 2,915 | 22,093 | 75,604 | --- | --- | --- | 16,993 | --- | --- | 16,993 | 126,868 |
| Water [0] | 85,179 | 61,362 | 23,817 | 17,433 | 1,318 | 39,932 | --- | --- | --- | 16,992 | 3,750 | --- | 1,318 | 31,000 |
| Total | 345,578 | 226,979 | 118,599 | 20,348 | 23,411 | 115,536 | --- | --- | --- | 33,985 | 3,750 | --- | 18,311 | 157,868 |
| Clearbrook | | | | | | | | | | | | | | |
| Liquor | 496,332 | 457,819 | 38,513 | --- | --- | 38,513 | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Natural Gas | 529,804 | 489,294 | 40,510 | --- | 5,107 | 35,403 | --- | --- | --- | 34,284 | --- | --- | 5,107 | 39,627 |
| Sewer | 92,880 | 73,233 | 19,647 | 13 | 3,080 | 16,580 | --- | --- | --- | 26,730 | --- | --- | 3,080 | 20,000 |
| Water | 76,091 | 68,159 | 7,932 | --- | --- | 7,932 | --- | --- | --- | 27,200 | --- | --- | --- | --- |
| Total | 1,195,107 | 1,088,505 | 106,602 | 13 | 8,187 | 98,428 | --- | --- | --- | 98,214 | --- | --- | 8,187 | 59,627 |
| Clearwater | | | | | | | | | | | | | | |
| Refuse and Recycling [0] | 77,586 | 98,674 | (21,088) | 10,292 | --- | (10,796) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 896,102 | 466,879 | 429,223 | 89,278 | 108,029 | 410,472 | --- | --- | 80,000 | --- | --- | --- | 108,029 | 482,064 |
| Storm Sewer [0] | 7,242 | --- | 7,242 | 34 | --- | 7,276 | 2 | --- | --- | --- | --- | --- | --- | --- |
| Water | 179,138 | 168,388 | 10,750 | 13,417 | 9,065 | 15,102 | --- | --- | --- | --- | --- | --- | 9,065 | 44,000 |
| Total | 1,160,068 | 733,941 | 426,127 | 113,021 | 117,094 | 422,054 | 2 | --- | 80,000 | --- | --- | --- | 117,094 | 526,064 |
| Clements | | | | | | | | | | | | | | |
| Water and Sewer [3] | 40,586 | 42,906 | (2,320) | 364 | --- | (1,956) | --- | --- | --- | --- | 6,318 | --- | --- | --- |
| Total | 40,586 | 42,906 | (2,320) | 364 | --- | (1,956) | --- | --- | --- | --- | 6,318 | --- | --- | --- |
| Cleveland | | | | | | | | | | | | | | |
| Liquor | 200,670 | 217,682 | (17,012) | 21,835 | 255 | 4,568 | --- | --- | --- | --- | 4,951 | --- | --- | --- |
| Sewer | 113,946 | 115,819 | (1,873) | 10,981 | 22,797 | (13,689) | --- | --- | --- | --- | 49,662 | 252,250 | 22,797 | 25,042 |
| Water | 166,046 | 125,744 | 40,302 | 430 | 41,014 | (282) | --- | --- | --- | --- | 66,216 | 273,000 | 41,014 | 81,386 |
| Total | 480,662 | 459,245 | 21,417 | 33,246 | 64,066 | (9,403) | --- | --- | --- | --- | 120,829 | 525,250 | 63,811 | 106,428 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Climax | | | | | | | | | | | | | | |
| Garbage | 19,897 | 19,707 | 190 | 4 | --- | 194 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 60,381 | 42,079 | 18,302 | 30 | 905 | 17,427 | --- | --- | --- | (4,935) | 27,065 | --- | 905 | 6,000 |
| Water | 64,394 | 32,681 | 31,713 | 101 | --- | 31,814 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 144,672 | 94,467 | 50,205 | 135 | 905 | 49,435 | --- | --- | --- | (4,935) | 27,065 | --- | 905 | 6,000 |
| Clinton | | | | | | | | | | | | | | |
| Garbage | 21,062 | 17,550 | 3,512 | --- | --- | 3,512 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 63,878 | 49,949 | 13,929 | --- | 43,970 | (30,041) | --- | --- | --- | --- | --- | --- | 43,970 | 15,000 |
| Water | 61,612 | 61,243 | 369 | --- | --- | 369 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 146,552 | 128,742 | 17,810 | --- | 43,970 | (26,160) | --- | --- | --- | --- | --- | --- | 43,970 | 15,000 |
| Clontarf | | | | | | | | | | | | | | |
| Liquor | 374,383 | 405,104 | (30,721) | 32,500 | --- | 1,779 | --- | --- | --- | 3,089 | 632 | --- | --- | --- |
| Refuse [0] | --- | 10,139 | (10,139) | 752 | --- | (9,387) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 14,474 | 64,869 | (50,395) | 24,233 | 19,718 | (45,880) | --- | --- | --- | --- | --- | --- | 19,718 | 8,000 |
| Total | 388,857 | 480,112 | (91,255) | 57,485 | 19,718 | (53,488) | --- | --- | --- | 3,089 | 632 | --- | 19,718 | 8,000 |
| Cloquet | | | | | | | | | | | | | | |
| Sewer | 1,436,125 | 1,473,014 | (36,889) | 64,779 | 29,764 | (1,874) | 35,079 | --- | --- | 73,900 | 159,520 | --- | --- | --- |
| Storm Water | 330,086 | 141,616 | 188,470 | 1,500 | --- | 189,970 | --- | --- | --- | 33,895 | 11,397 | --- | --- | --- |
| Water | 3,604,786 | 3,228,360 | 376,426 | 69,900 | 44,086 | 402,240 | --- | --- | --- | 97,900 | 98,874 | --- | 44,086 | 359,000 |
| Total | 5,370,997 | 4,842,990 | 528,007 | 136,179 | 73,850 | 590,336 | 35,079 | --- | --- | 205,695 | 269,791 | --- | 44,086 | 359,000 |
| Cobden | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 18,656 | 12,252 | 6,404 | --- | 5,991 | 413 | --- | --- | --- | --- | --- | --- | 3,710 | 1,400 |
| Total | 18,656 | 12,252 | 6,404 | --- | 5,991 | 413 | --- | --- | --- | --- | --- | --- | 3,710 | 1,400 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|----------------|------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Cohasset | | | | | | | | | | | | | | |
| Natural Gas | 1,748,242 | 1,501,401 | 246,841 | 5,253 | 8,107 | 243,987 | --- | --- | --- | --- | 244,121 | --- | 8,107 | --- |
| Sewer | 327,103 | 362,042 | (34,939) | 60,841 | --- | 25,902 | --- | --- | --- | --- | 121,498 | --- | --- | --- |
| Water | 246,286 | 299,274 | (52,988) | 213,140 | --- | 160,152 | --- | --- | --- | --- | 176,682 | --- | --- | --- |
| Total | 2,321,631 | 2,162,717 | 158,914 | 279,234 | 8,107 | 430,041 | --- | --- | --- | --- | 542,301 | --- | 8,107 | --- |
| Cokato | | | | | | | | | | | | | | |
| Sewer | 607,005 | 554,106 | 52,899 | 31,712 | 12,116 | 72,495 | --- | --- | --- | --- | 68,239 | --- | 11,605 | 176,393 |
| Water | 669,654 | 487,900 | 181,754 | 37,201 | 82,846 | 136,109 | --- | --- | --- | --- | 27,376 | --- | 82,846 | 278,000 |
| Total | 1,276,659 | 1,042,006 | 234,653 | 68,913 | 94,962 | 208,604 | --- | --- | --- | --- | 95,615 | --- | 94,451 | 454,393 |
| Cold Spring | | | | | | | | | | | | | | |
| Sewer | 980,997 | 846,661 | 134,336 | 28,180 | 94,358 | 68,158 | --- | --- | --- | 130,986 | 13,554 | --- | 94,358 | 350,000 |
| Storm Water | 27,867 | 25,715 | 2,152 | (277) | --- | 1,875 | --- | --- | --- | --- | 15,390 | --- | --- | --- |
| Water | 423,213 | 493,815 | (70,602) | 34,138 | --- | (36,464) | 700 | --- | --- | 150,399 | 26,878 | --- | --- | --- |
| Total | 1,432,077 | 1,366,191 | 65,886 | 62,041 | 94,358 | 33,569 | 700 | --- | --- | 281,385 | 55,822 | --- | 94,358 | 350,000 |
| Coleraine | | | | | | | | | | | | | | |
| Golf Course [0] | 25,000 | --- | 25,000 | --- | --- | 25,000 | --- | --- | --- | 25,000 | --- | --- | --- | --- |
| Public Utilities [3] | 470,195 | 394,684 | 75,511 | 722 | 27,997 | 48,236 | --- | --- | --- | --- | 34,890 | --- | 27,997 | 117,000 |
| Waste Management [0] | 69,603 | 64,682 | 4,921 | --- | --- | 4,921 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 564,798 | 459,366 | 105,432 | 722 | 27,997 | 78,157 | --- | --- | --- | 25,000 | 34,890 | --- | 27,997 | 117,000 |
| Cologne | | | | | | | | | | | | | | |
| Sanitary Sewer | 342,479 | 316,384 | 26,095 | 54,155 | 12,636 | 67,614 | --- | --- | --- | --- | --- | --- | 12,636 | 92,313 |
| Storm Sewer | 23,654 | 4,563 | 19,091 | --- | --- | 19,091 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 294,942 | 224,233 | 70,709 | 134,308 | 147,202 | 57,815 | --- | --- | --- | --- | 459,156 | 451,664 | 147,202 | 85,000 |
| Total | 661,075 | 545,180 | 115,895 | 188,463 | 159,838 | 144,520 | --- | --- | --- | --- | 459,156 | 451,664 | 159,838 | 177,313 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Columbia Heights | | | | | | | | | | | | | | |
| Liquor | 8,415,371 | 7,880,645 | 534,726 | 3,230 | 223,926 | 314,030 | --- | --- | --- | 199,386 | --- | --- | 207,738 | 170,000 |
| Refuse | 1,887,038 | 1,650,032 | 237,006 | 147,221 | --- | 384,227 | --- | --- | --- | 117,081 | --- | --- | --- | --- |
| Sewer | 1,626,678 | 1,739,023 | (112,345) | 55,630 | 6,320 | (63,035) | --- | --- | --- | 129,979 | 136,883 | --- | 6,320 | --- |
| Storm Sewer | 365,485 | 301,160 | 64,325 | 55,099 | 15,142 | 104,282 | --- | --- | --- | --- | 155,330 | --- | 15,142 | --- |
| Water | 2,796,280 | 2,263,301 | 532,979 | 58,892 | 30,494 | 561,377 | --- | --- | --- | 129,980 | 513,106 | --- | 30,494 | 35,000 |
| Total | 15,090,852 | 13,834,161 | 1,256,691 | 320,072 | 275,882 | 1,300,881 | --- | --- | --- | 576,426 | 805,319 | --- | 259,694 | 205,000 |
| Columbus | | | | | | | | | | | | | | |
| Sewer | 47,691 | 132,355 | (84,664) | 230 | --- | (84,434) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 40,785 | 123,734 | (82,949) | 215,424 | 12,002 | 120,473 | --- | --- | --- | --- | --- | --- | 12,002 | 203,422 |
| Total | 88,476 | 256,089 | (167,613) | 215,654 | 12,002 | 36,039 | --- | --- | --- | --- | --- | --- | 12,002 | 203,422 |
| Comfrey | | | | | | | | | | | | | | |
| Sewer | 76,519 | 75,833 | 686 | 1,576 | 5,543 | (3,281) | --- | --- | --- | --- | --- | --- | 5,543 | 19,329 |
| Water | 44,499 | 54,722 | (10,223) | 16,957 | 10,884 | (4,150) | --- | --- | --- | --- | --- | --- | 10,884 | 13,000 |
| Comfrey Grocery [0][29] | 85,666 | 82,331 | 3,335 | --- | --- | 3,335 | --- | --- | --- | --- | 3,308 | --- | --- | --- |
| Total | 206,684 | 212,886 | (6,202) | 18,533 | 16,427 | (4,096) | --- | --- | --- | --- | 3,308 | --- | 16,427 | 32,329 |
| Comstock | | | | | | | | | | | | | | |
| Water [0] | 7,713 | 13,453 | (5,740) | 98 | --- | (5,642) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewage [0] | 30,807 | 12,196 | 18,611 | --- | 3,433 | 15,178 | --- | --- | --- | --- | --- | --- | 3,433 | 16,856 |
| Garbage [0] | 7,950 | 8,124 | (174) | --- | --- | (174) | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycling [0] | 1,108 | 1,906 | (798) | 1,084 | 156 | 130 | --- | --- | --- | --- | 543 | --- | --- | --- |
| Total | 47,578 | 35,679 | 11,899 | 1,182 | 3,589 | 9,492 | --- | --- | --- | --- | 543 | --- | 3,433 | 16,856 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|-------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Conger | | | | | | | | | | | | | | |
| Liquor | 245,245 | 267,908 | (22,663) | 7,053 | --- | (15,610) | --- | --- | --- | 3,600 | --- | --- | --- | --- |
| Sewer [0] | 57,944 | 10,820 | 47,124 | 1,761 | 29,809 | 19,076 | --- | --- | --- | --- | --- | --- | 29,809 | 13,508 |
| Water [0] | 14,998 | 17,862 | (2,864) | --- | --- | (2,864) | --- | --- | --- | (14,000) | 28,451 | --- | --- | --- |
| Total | 318,187 | 296,590 | 21,597 | 8,814 | 29,809 | 602 | --- | --- | --- | (10,400) | 28,451 | --- | 29,809 | 13,508 |
| Cook | | | | | | | | | | | | | | |
| Liquor | 1,487,066 | 1,350,333 | 136,733 | 6,728 | --- | 143,461 | --- | --- | --- | 165,789 | 5,101 | --- | --- | --- |
| Sewer | 195,143 | 194,560 | 583 | --- | 22,974 | (22,391) | --- | --- | --- | (24,500) | 289,808 | --- | 22,974 | 40,950 |
| Water | 199,071 | 193,942 | 5,129 | --- | 18,850 | (13,721) | --- | --- | --- | (24,500) | 10,103 | --- | 18,850 | 33,600 |
| Water/Sewer Line Replacement | 40,708 | --- | 40,708 | --- | --- | 40,708 | --- | --- | --- | 49,000 | --- | --- | --- | --- |
| Total | 1,921,988 | 1,738,835 | 183,153 | 6,728 | 41,824 | 148,057 | --- | --- | --- | 165,789 | 305,012 | --- | 41,824 | 74,550 |
| Coon Rapids | | | | | | | | | | | | | | |
| Golf Course | 2,687,465 | 2,944,232 | (256,767) | 75,247 | 234,277 | (415,797) | --- | --- | --- | --- | 130,614 | --- | 215,657 | 120,000 |
| Sewer | 6,176,654 | 6,186,902 | (10,248) | 345,771 | --- | 335,523 | --- | --- | --- | --- | 1,838,013 | --- | --- | --- |
| Storm Water Drainage | 1,358,360 | 1,221,187 | 137,173 | 239,281 | 6,721 | 369,733 | --- | --- | --- | --- | 1,210,845 | 845,801 | 6,721 | --- |
| Water | 5,159,410 | 5,650,339 | (490,929) | 93,788 | 385,426 | (782,567) | --- | --- | --- | --- | 2,878,432 | 4,857,219 | 326,788 | 950,000 |
| Total | 15,381,889 | 16,002,660 | (620,771) | 754,087 | 626,424 | (493,108) | --- | --- | --- | --- | 6,057,904 | 5,703,020 | 549,166 | 1,070,000 |
| Corcoran | | | | | | | | | | | | | | |
| Sewer [20] | --- | 35,658 | (35,658) | 1,921 | 43,951 | (77,688) | --- | --- | --- | 125,887 | 512,530 | 1,333,288 | --- | --- |
| Water [20] | --- | 331,857 | (331,857) | 2,777 | 72,734 | (401,814) | --- | --- | --- | 125,887 | 715,821 | 1,726,396 | 15,811 | --- |
| Total | --- | 367,515 | (367,515) | 4,698 | 116,685 | (479,502) | --- | --- | --- | 251,774 | 1,228,351 | 3,059,684 | 15,811 | --- |
| Correll | | | | | | | | | | | | | | |
| Water [0] | 9,694 | 25,757 | (16,063) | --- | --- | (16,063) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 9,694 | 25,757 | (16,063) | --- | --- | (16,063) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|------------------|------------------|------------------|----------------|---------------|------------------|------------|----------------|---------------|------------------|------------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Cosmos | | | | | | | | | | | | | | |
| Fire | 100,047 | 124,806 | (24,759) | 17,819 | --- | (6,940) | --- | --- | 17,503 | --- | 92,259 | --- | --- | --- |
| Sewer | 58,675 | 68,485 | (9,810) | 50 | --- | (9,760) | --- | --- | --- | 57,993 | 68,110 | --- | --- | --- |
| Water | 163,651 | 160,336 | 3,315 | --- | 16,341 | (13,026) | --- | --- | --- | (102,701) | 36,506 | 19,344 | 16,341 | 90,032 |
| Total | 322,373 | 353,627 | (31,254) | 17,869 | 16,341 | (29,726) | --- | --- | 17,503 | (44,708) | 196,875 | 19,344 | 16,341 | 90,032 |
| Cottage Grove | | | | | | | | | | | | | | |
| Cottage Grove Emergency Medical Services | 1,604,723 | 1,391,682 | 213,041 | 34,428 | --- | 247,469 | --- | --- | --- | 94,680 | 175,006 | --- | --- | --- |
| Sewer Operating | 2,137,263 | 2,421,455 | (284,192) | 83,139 | --- | (201,053) | --- | --- | --- | 247,105 | --- | --- | --- | --- |
| Street Light Utility | 636,480 | 863,117 | (226,637) | 49,776 | --- | (176,861) | --- | --- | --- | 72,391 | 305,552 | --- | --- | --- |
| Water Operating | 1,827,571 | 2,179,348 | (351,777) | 131,627 | 23,623 | (243,773) | --- | --- | --- | 213,760 | 724,571 | --- | 23,623 | 105,000 |
| Total | 6,206,037 | 6,855,602 | (649,565) | 298,970 | 23,623 | (374,218) | --- | --- | --- | 627,936 | 1,205,129 | --- | 23,623 | 105,000 |
| Cottonwood | | | | | | | | | | | | | | |
| Sewer | 228,320 | 173,450 | 54,870 | 4,127 | 12,555 | 46,442 | --- | --- | --- | 38,000 | 58,469 | --- | 12,555 | 46,000 |
| Water | 179,396 | 168,593 | 10,803 | 1,460 | --- | 12,263 | --- | --- | --- | (38,000) | 160,183 | --- | --- | --- |
| Total | 407,716 | 342,043 | 65,673 | 5,587 | 12,555 | 58,705 | --- | --- | --- | --- | 218,652 | --- | 12,555 | 46,000 |
| Courtland | | | | | | | | | | | | | | |
| Utility [3] | 264,508 | 373,474 | (108,966) | 20,970 | --- | (87,996) | --- | --- | --- | 40,000 | --- | --- | --- | --- |
| Total | 264,508 | 373,474 | (108,966) | 20,970 | --- | (87,996) | --- | --- | --- | 40,000 | --- | --- | --- | --- |
| Cromwell | | | | | | | | | | | | | | |
| Liquor | 380,526 | 392,512 | (11,986) | 2,145 | --- | (9,841) | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Sewer | 46,325 | 32,563 | 13,762 | 2,370 | 1,774 | 14,358 | --- | --- | --- | --- | --- | --- | 1,774 | 8,786 |
| Water | 38,488 | 27,096 | 11,392 | --- | 3,633 | 7,759 | --- | --- | --- | --- | --- | --- | 3,633 | 3,139 |
| Total | 465,339 | 452,171 | 13,168 | 4,515 | 5,407 | 12,276 | --- | --- | --- | 50,000 | --- | --- | 5,407 | 11,925 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|--------------------|------------------|----------------|----------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Crookston | | | | | | | | | | | | | | |
| Crookston Civic Arena LLC [29] | 239,062 | 918,778 | (679,716) | 598,461 | 158,631 | (239,886) | --- | --- | --- | --- | 106,742 | --- | 158,631 | --- |
| Economic Development [29] | 15,101 | 155,503 | (140,402) | 339,586 | --- | 199,184 | --- | --- | --- | --- | 50,000 | --- | --- | --- |
| Housing Programs [29] | 237,595 | 1,257,293 | (1,019,698) | 869,731 | --- | (149,967) | --- | 868,937 | --- | --- | 40,712 | --- | --- | --- |
| Sewer | 439,074 | 230,835 | 208,239 | 13,360 | 7,569 | 214,030 | --- | --- | --- | 84,813 | 112,343 | --- | 7,569 | 10,300 |
| Water | 1,167,978 | 1,220,212 | (52,234) | 38,272 | --- | (13,962) | --- | --- | --- | 180,796 | 410,249 | --- | --- | --- |
| Total | 2,098,810 | 3,782,621 | (1,683,811) | 1,859,410 | 166,200 | 9,399 | --- | 868,937 | --- | 265,609 | 720,046 | --- | 166,200 | 10,300 |
| Crosby | | | | | | | | | | | | | | |
| Deputy Registrar [0] | 86,697 | 88,915 | (2,218) | 176 | 6 | (2,048) | --- | --- | --- | --- | 383 | --- | --- | --- |
| Range Collectors [0] | 169,952 | 163,582 | 6,370 | 473 | 14,910 | (8,067) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 445,139 | 317,135 | 128,004 | 15,485 | --- | 143,489 | --- | --- | --- | 49,131 | --- | --- | --- | --- |
| Storm Drainage [0] | 43,573 | 19,720 | 23,853 | 30,353 | --- | 54,206 | --- | --- | --- | 51,791 | --- | --- | --- | --- |
| Water | 319,365 | 325,192 | (5,827) | 140,217 | 48,419 | 85,971 | --- | --- | --- | 105 | 113,562 | --- | 48,419 | 146,000 |
| Total | 1,064,726 | 914,544 | 150,182 | 186,704 | 63,335 | 273,551 | --- | --- | --- | 101,027 | 113,945 | --- | 48,419 | 146,000 |
| Crosslake | | | | | | | | | | | | | | |
| Communications | 3,654,683 | 3,396,505 | 258,178 | 41,621 | 148,619 | 151,180 | --- | --- | --- | 277,733 | 332,334 | --- | 148,619 | 310,000 |
| Sewer | 211,666 | 422,196 | (210,530) | 226,691 | 66,344 | (50,183) | 223,870 | --- | --- | --- | --- | --- | 66,344 | 1,905,000 |
| Total | 3,866,349 | 3,818,701 | 47,648 | 268,312 | 214,963 | 100,997 | 223,870 | --- | --- | 277,733 | 332,334 | --- | 214,963 | 2,215,000 |
| Crystal | | | | | | | | | | | | | | |
| Recycling | 334,101 | 324,105 | 9,996 | 624 | --- | 10,620 | --- | --- | --- | 5,328 | --- | --- | --- | --- |
| Sanitary Sewer | 2,020,673 | 1,931,725 | 88,948 | 37,735 | --- | 126,683 | --- | --- | --- | 118,451 | 83,780 | --- | --- | --- |
| Storm Drainage | 760,884 | 659,972 | 100,912 | 4,695 | 2,447 | 103,160 | --- | --- | --- | 97,915 | 6,491 | --- | --- | --- |
| Street Lights | 187,630 | 169,664 | 17,966 | 5,100 | --- | 23,066 | --- | --- | --- | 9,005 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 2,786,814 | 3,928,301 | (1,141,487) | 215,278 | --- | (926,209) | --- | --- | --- | 43,036 | 31,233 | --- | --- | --- |
| Total | 6,090,102 | 7,013,767 | (923,665) | 263,432 | 2,447 | (662,680) | --- | --- | --- | 273,735 | 121,504 | --- | --- | --- |
| Currie | | | | | | | | | | | | | | |
| Garbage | 9,395 | 8,126 | 1,269 | --- | --- | 1,269 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 20,533 | 71,950 | (51,417) | 54,646 | 20,521 | (17,292) | --- | --- | --- | --- | 4,423 | --- | 20,521 | 9,000 |
| Water | 35,221 | 65,057 | (29,836) | 1,897 | --- | (27,939) | --- | --- | --- | (10,000) | 4,423 | --- | --- | --- |
| Total | 65,149 | 145,133 | (79,984) | 56,543 | 20,521 | (43,962) | --- | --- | --- | (10,000) | 8,846 | --- | 20,521 | 9,000 |
| Cuyuna | | | | | | | | | | | | | | |
| Sewer [0] | 21,152 | 16,644 | 4,508 | --- | --- | 4,508 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 14,102 | 30,463 | (16,361) | --- | --- | (16,361) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 35,254 | 47,107 | (11,853) | --- | --- | (11,853) | --- | --- | --- | --- | --- | --- | --- | --- |
| Cyrus | | | | | | | | | | | | | | |
| Garbage [0] | 31,415 | 27,611 | 3,804 | --- | --- | 3,804 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 26,993 | 27,966 | (973) | 1,205 | --- | 232 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 23,762 | 22,373 | 1,389 | 751 | --- | 2,140 | --- | --- | --- | --- | 69,544 | --- | --- | --- |
| Total | 82,170 | 77,950 | 4,220 | 1,956 | --- | 6,176 | --- | --- | --- | --- | 69,544 | --- | --- | --- |
| Dalton | | | | | | | | | | | | | | |
| Liquor | 321,199 | 326,933 | (5,734) | 1,037 | --- | (4,697) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 41,382 | 31,854 | 9,528 | 1,610 | --- | 11,138 | 288 | --- | --- | --- | --- | --- | --- | --- |
| Water | 55,915 | 81,290 | (25,375) | 8,595 | 16,953 | (33,733) | --- | --- | --- | --- | --- | --- | 16,953 | 17,000 |
| Total | 418,496 | 440,077 | (21,581) | 11,242 | 16,953 | (27,292) | 288 | --- | --- | --- | --- | --- | 16,953 | 17,000 |
| Danube | | | | | | | | | | | | | | |
| Economic Development Authority [29] | 25,235 | 13,226 | 12,009 | 1,206 | 6,998 | 6,217 | --- | --- | --- | --- | --- | --- | 6,998 | 6,099 |
| Garbage | 28,890 | 23,091 | 5,799 | 309 | --- | 6,108 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|--------------|-----------------|-------|----------------|--------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 16,667 | 31,061 | (14,394) | 203 | --- | (14,191) | --- | --- | --- | --- | 7,291 | --- | --- | --- |
| Water | 44,013 | 51,606 | (7,593) | 2,422 | --- | (5,171) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 114,805 | 118,984 | (4,179) | 4,140 | 6,998 | (7,037) | --- | --- | --- | --- | 7,291 | --- | 6,998 | 6,099 |
| Danvers | | | | | | | | | | | | | | |
| Liquor | 345,676 | 346,308 | (632) | 804 | --- | 172 | --- | --- | --- | --- | 849 | --- | --- | --- |
| Refuse | 9,836 | 7,976 | 1,860 | --- | --- | 1,860 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 10,517 | 22,381 | (11,864) | 10,593 | --- | (1,271) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 366,029 | 376,665 | (10,636) | 11,397 | --- | 761 | --- | --- | --- | --- | 849 | --- | --- | --- |
| Darfur | | | | | | | | | | | | | | |
| Hall | 1,643 | 6,234 | (4,591) | 2,266 | --- | (2,325) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 26,017 | 44,738 | (18,721) | 21 | 5,103 | (23,803) | --- | --- | --- | --- | --- | --- | 5,103 | 3,000 |
| Water | 16,180 | 16,987 | (807) | --- | --- | (807) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 43,840 | 67,959 | (24,119) | 2,287 | 5,103 | (26,935) | --- | --- | --- | --- | --- | --- | 5,103 | 3,000 |
| Darwin | | | | | | | | | | | | | | |
| Liquor | 499,757 | 489,122 | 10,635 | 2,221 | --- | 12,856 | --- | --- | --- | --- | 5,663 | --- | --- | --- |
| Sewer | 42,836 | 21,323 | 21,513 | 1,905 | --- | 23,418 | --- | --- | --- | --- | 47,251 | --- | --- | --- |
| Water | 67,326 | 61,162 | 6,164 | 1,906 | 1,344 | 6,726 | --- | 744,436 | --- | --- | 941,379 | 201,983 | 1,344 | 8,675 |
| Total | 609,919 | 571,607 | 38,312 | 6,032 | 1,344 | 43,000 | --- | 744,436 | --- | --- | 994,293 | 201,983 | 1,344 | 8,675 |
| Dassel | | | | | | | | | | | | | | |
| Liquor | 1,026,472 | 997,931 | 28,541 | 13,956 | 31,793 | 10,704 | --- | --- | --- | --- | 7,164 | --- | 18,892 | 45,000 |
| Sewer | 360,865 | 380,954 | (20,089) | 20,582 | 19,678 | (19,185) | 481 | --- | --- | --- | 45,217 | 45,217 | 19,678 | 113,030 |
| Surface Water | 11,732 | 4,708 | 7,024 | 331 | --- | 7,355 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 351,555 | 315,892 | 35,663 | 9,793 | 28,531 | 16,925 | 481 | --- | --- | --- | --- | --- | 28,531 | 183,900 |
| Total | 1,750,624 | 1,699,485 | 51,139 | 44,662 | 80,002 | 15,799 | 962 | --- | --- | --- | 52,381 | 45,217 | 67,101 | 341,930 |
| Dawson | | | | | | | | | | | | | | |
| Liquor | 438,827 | 441,159 | (2,332) | 529 | --- | (1,803) | --- | --- | --- | --- | --- | --- | --- | --- |
| Armory Housing | 68,761 | 53,766 | 14,995 | 2,196 | 12,145 | 5,046 | --- | --- | --- | --- | --- | --- | 11,855 | 20,000 |
| Refuse | 113,600 | 108,115 | 5,485 | 331 | --- | 5,816 | --- | --- | --- | --- | 4,963 | --- | --- | --- |
| Water and Sewer [3] | 796,658 | 631,253 | 165,405 | 1,252 | 96,835 | 69,822 | --- | --- | --- | --- | --- | --- | 96,835 | 300,000 |
| Total | 1,417,846 | 1,234,293 | 183,553 | 4,308 | 108,980 | 78,881 | --- | --- | --- | --- | 4,963 | --- | 108,690 | 320,000 |
| Dayton | | | | | | | | | | | | | | |
| Sewer | 252,782 | 569,799 | (317,017) | 8,732 | --- | (308,285) | --- | --- | --- | 35,000 | --- | --- | --- | --- |
| Water | 221,869 | 509,655 | (287,786) | 17,565 | --- | (270,221) | --- | --- | --- | 35,000 | --- | --- | --- | --- |
| Total | 474,651 | 1,079,454 | (604,803) | 26,297 | --- | (578,506) | --- | --- | --- | 70,000 | --- | --- | --- | --- |
| De Graff | | | | | | | | | | | | | | |
| Liquor | 429,959 | 443,262 | (13,303) | 32,265 | 8,450 | 10,512 | --- | --- | --- | 600 | 1,959 | --- | 8,450 | 32,489 |
| Utilities | 31,716 | 64,595 | (32,879) | --- | --- | (32,879) | --- | --- | --- | (3,918) | --- | --- | --- | --- |
| Sewer Project [0] | --- | 300 | (300) | 10 | --- | (290) | --- | --- | --- | --- | --- | 24,959 | --- | --- |
| Total | 461,675 | 508,157 | (46,482) | 32,275 | 8,450 | (22,657) | --- | --- | --- | (3,318) | 1,959 | 24,959 | 8,450 | 32,489 |
| Deephaven | | | | | | | | | | | | | | |
| Marina | 121,696 | 130,567 | (8,871) | 662 | --- | (8,209) | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycling | 17,394 | 24,688 | (7,294) | 12,307 | --- | 5,013 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 581,230 | 689,164 | (107,934) | 7,562 | --- | (100,372) | --- | --- | --- | 27,466 | 52,445 | --- | --- | --- |
| Storm Water | 125,654 | 68,524 | 57,130 | 423 | 4,291 | 53,262 | --- | --- | --- | --- | 21,540 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|------------------|-----------------|------------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 59,119 | 67,968 | (8,849) | 1,316 | --- | (7,533) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 905,093 | 980,911 | (75,818) | 22,270 | 4,291 | (57,839) | --- | --- | --- | 27,466 | 73,985 | --- | --- | --- |
| Deer Creek | | | | | | | | | | | | | | |
| Sewer | 48,736 | 83,001 | (34,265) | 97 | 16,317 | (50,485) | --- | --- | --- | --- | 129,435 | 205,000 | 11,517 | 15,400 |
| Water [0] | 45,132 | 37,342 | 7,790 | 304 | 13,443 | (5,349) | --- | --- | --- | --- | --- | --- | 13,443 | 5,000 |
| Total | 93,868 | 120,343 | (26,475) | 401 | 29,760 | (55,834) | --- | --- | --- | --- | 129,435 | 205,000 | 24,960 | 20,400 |
| Deer River | | | | | | | | | | | | | | |
| License Bureau | 62,125 | 66,144 | (4,019) | --- | --- | (4,019) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 144,118 | 206,219 | (62,101) | 110 | 10,777 | (72,768) | 86 | --- | --- | --- | 56,078 | --- | 10,777 | 41,410 |
| Water | 167,503 | 170,436 | (2,933) | --- | 10,732 | (13,665) | --- | --- | --- | --- | 39,486 | --- | 10,732 | 27,750 |
| Total | 373,746 | 442,799 | (69,053) | 110 | 21,509 | (90,452) | 86 | --- | --- | --- | 95,564 | --- | 21,509 | 69,160 |
| Deerwood | | | | | | | | | | | | | | |
| Water Fund | 107,694 | 119,828 | (12,134) | 10,536 | 7,600 | (9,198) | --- | --- | --- | --- | 40,984 | --- | 4,253 | 13,000 |
| Sewer Fund | 97,404 | 93,169 | 4,235 | 6,478 | --- | 10,713 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 205,098 | 212,997 | (7,899) | 17,014 | 7,600 | 1,515 | --- | --- | --- | --- | 40,984 | --- | 4,253 | 13,000 |
| Delano | | | | | | | | | | | | | | |
| Liquor | 2,457,665 | 2,210,632 | 247,033 | 2,070 | --- | 249,103 | --- | --- | 656 | 150,000 | 132,473 | --- | --- | --- |
| Electric | 4,971,938 | 5,159,285 | (187,347) | 130,861 | 24,723 | (81,209) | --- | --- | --- | 106,000 | 390,254 | --- | 24,723 | 30,000 |
| Sanitary Sewer | 1,697,545 | 1,301,618 | 395,927 | 647,423 | 276,935 | 766,415 | --- | --- | --- | --- | 119,384 | --- | 276,935 | 1,015,591 |
| Water | 977,511 | 873,493 | 104,018 | 446,241 | 252,761 | 297,498 | --- | --- | --- | --- | 72,193 | --- | 252,761 | 325,000 |
| Total | 10,104,659 | 9,545,028 | 559,631 | 1,226,595 | 554,419 | 1,231,807 | --- | --- | 656 | 256,000 | 714,304 | --- | 554,419 | 1,370,591 |
| Delavan | | | | | | | | | | | | | | |
| Sewer | 44,354 | 58,271 | (13,917) | --- | --- | (13,917) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 38,815 | 88,324 | (49,509) | 30,606 | --- | (18,903) | --- | --- | --- | --- | 10,364 | --- | --- | --- |
| Total | 83,169 | 146,595 | (63,426) | 30,606 | --- | (32,820) | --- | --- | --- | --- | 10,364 | --- | --- | --- |
| Delhi | | | | | | | | | | | | | | |
| Sewer Treatment Project [0] | 22,855 | 24,244 | (1,389) | 4 | 2,920 | (4,305) | --- | --- | --- | 1,000 | --- | --- | 2,920 | 1,000 |
| Total | 22,855 | 24,244 | (1,389) | 4 | 2,920 | (4,305) | --- | --- | --- | 1,000 | --- | --- | 2,920 | 1,000 |
| Dennison | | | | | | | | | | | | | | |
| Water [0] | 10,834 | 14,714 | (3,880) | 759 | --- | (3,121) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 14,146 | 21,537 | (7,391) | 1,211 | --- | (6,180) | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage [0] | 11,759 | 10,863 | 896 | 1,782 | --- | 2,678 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 36,739 | 47,114 | (10,375) | 3,752 | --- | (6,623) | --- | --- | --- | --- | --- | --- | --- | --- |
| Dent | | | | | | | | | | | | | | |
| Sewer [0] | 27,873 | 12,557 | 15,316 | 10 | --- | 15,326 | --- | --- | --- | 11,763 | --- | --- | --- | --- |
| Sewer Equipment Reserve [0] | --- | --- | --- | --- | --- | --- | --- | --- | --- | (1,000) | --- | --- | --- | --- |
| Total | 27,873 | 12,557 | 15,316 | 10 | --- | 15,326 | --- | --- | --- | 10,763 | --- | --- | --- | --- |
| Detroit Lakes | | | | | | | | | | | | | | |
| Liquor | 5,798,826 | 4,872,998 | 925,828 | 16,132 | 151,801 | 790,159 | --- | --- | --- | 544,960 | 37,998 | --- | 44,161 | 101,344 |
| Communications Utility [32] | --- | --- | --- | --- | --- | --- | --- | --- | --- | 465,431 | --- | --- | --- | --- |
| Electric | 17,422,577 | 15,373,487 | 2,049,090 | 224,340 | 264,636 | 2,008,794 | --- | --- | --- | 123,357 | 961,146 | --- | 37,511 | 275,000 |
| Sewer | 1,728,382 | 1,536,318 | 192,064 | 87,747 | 59,673 | 220,138 | --- | --- | --- | 13,109 | 587,456 | --- | 20,075 | 226,738 |
| Water | 1,136,555 | 1,043,238 | 93,317 | 13,830 | 67,966 | 39,181 | --- | --- | --- | 5,224 | 598,393 | --- | 67,966 | 162,250 |
| Total | 26,086,340 | 22,826,041 | 3,260,299 | 342,049 | 544,076 | 3,058,272 | --- | --- | --- | 1,152,081 | 2,184,993 | --- | 169,713 | 765,332 |
| Dexter | | | | | | | | | | | | | | |
| Sewer [0] | 14,747 | 11,649 | 3,098 | 6,120 | --- | 9,218 | 5,774 | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|---------------|----------------|---------------|----------------|---------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water [0] | 39,779 | 33,188 | 6,591 | 20,941 | 3,240 | 24,292 | 5,712 | --- | --- | --- | 64,775 | --- | 3,240 | 10,000 |
| Total | 54,526 | 44,837 | 9,689 | 27,061 | 3,240 | 33,510 | 11,486 | --- | --- | --- | 64,775 | --- | 3,240 | 10,000 |
| Dilworth | | | | | | | | | | | | | | |
| Forestry | 27,304 | 2,014 | 25,290 | 565 | --- | 25,855 | --- | --- | --- | --- | --- | --- | --- | --- |
| Pest Control | 31,026 | 30,257 | 769 | 208 | --- | 977 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse | 369,366 | 350,750 | 18,616 | 1,378 | --- | 19,994 | --- | --- | --- | 6,800 | 397 | --- | --- | --- |
| Sewer | 575,733 | 479,630 | 96,103 | 162,308 | 24,376 | 234,035 | 43,465 | --- | 19,473 | 5,000 | 47,490 | --- | 24,376 | 103,000 |
| Water | 578,276 | 617,565 | (39,289) | --- | 9,591 | (48,880) | --- | --- | --- | 5,000 | 396 | --- | 9,591 | --- |
| Total | 1,581,705 | 1,480,216 | 101,489 | 164,459 | 33,967 | 231,981 | 43,465 | --- | 19,473 | 16,800 | 48,283 | --- | 33,967 | 103,000 |
| Dodge Center | | | | | | | | | | | | | | |
| Ambulance | 1,070,331 | 1,022,155 | 48,176 | 23,513 | --- | 71,689 | --- | --- | --- | --- | 5,825 | --- | --- | --- |
| Sewer | 402,652 | 368,832 | 33,820 | 21,628 | --- | 55,448 | --- | --- | --- | 53,025 | 6,127 | --- | --- | --- |
| Water | 345,611 | 342,920 | 2,691 | 81,831 | --- | 84,522 | --- | --- | --- | 91,625 | 101,610 | --- | --- | --- |
| Total | 1,818,594 | 1,733,907 | 84,687 | 126,972 | --- | 211,659 | --- | --- | --- | 144,650 | 113,562 | --- | --- | --- |
| Donaldson | | | | | | | | | | | | | | |
| Sewer [0] | 5,621 | 2,956 | 2,665 | 14 | --- | 2,679 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 5,621 | 2,956 | 2,665 | 14 | --- | 2,679 | --- | --- | --- | --- | --- | --- | --- | --- |
| Donnelly | | | | | | | | | | | | | | |
| Garbage [0] | 26,818 | 26,818 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 24,923 | 30,632 | (5,709) | 6 | --- | (5,703) | --- | --- | --- | (7,576) | --- | --- | --- | --- |
| Water [0] | 44,480 | 37,730 | 6,750 | 14 | 983 | 5,781 | --- | --- | --- | (11,629) | 24,982 | --- | 983 | 5,300 |
| Total | 96,221 | 95,180 | 1,041 | 20 | 983 | 78 | --- | --- | --- | (19,205) | 24,982 | --- | 983 | 5,300 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|----------------|----------------|----------------|--------------|--------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Doran | | | | | | | | | | | | | | |
| Wastewater [0] | 8,056 | 5,831 | 2,225 | --- | 296 | 1,929 | --- | --- | --- | --- | --- | --- | 296 | 3,258 |
| Total | 8,056 | 5,831 | 2,225 | --- | 296 | 1,929 | --- | --- | --- | --- | --- | --- | 296 | 3,258 |
| Dover | | | | | | | | | | | | | | |
| Water and Sewer [3] | 181,335 | 139,391 | 41,944 | --- | 8,393 | 33,551 | --- | --- | --- | --- | --- | --- | 8,393 | 51,000 |
| Total | 181,335 | 139,391 | 41,944 | --- | 8,393 | 33,551 | --- | --- | --- | --- | --- | --- | 8,393 | 51,000 |
| Dovray | | | | | | | | | | | | | | |
| Sewer | 26,025 | 19,856 | 6,169 | 158 | 8,670 | (2,343) | --- | --- | --- | --- | --- | --- | 8,670 | 3,000 |
| Water | 7,230 | 15,897 | (8,667) | 594 | 117 | (8,190) | --- | --- | --- | (7,000) | 1,050 | --- | 117 | 927 |
| Total | 33,255 | 35,753 | (2,498) | 752 | 8,787 | (10,533) | --- | --- | --- | (7,000) | 1,050 | --- | 8,787 | 3,927 |
| Duluth | | | | | | | | | | | | | | |
| Airport [29] | 5,042,397 | 12,702,870 | (7,660,473) | 673,378 | 521,844 | (7,508,939) | --- | 2,992,082 | 3,258,764 | --- | 8,825,447 | --- | 521,844 | 529,279 |
| Duluth Entertainment and Convention Center [29] | 8,952,986 | 13,727,617 | (4,774,631) | 1,568,193 | 10,781 | (3,217,219) | 1,353,981 | --- | --- | --- | 399,953 | --- | 10,781 | 141,925 |
| Gas Utility | 58,404,810 | 49,054,035 | 9,350,775 | 172,839 | 215,201 | 9,308,413 | --- | --- | 23,365 | 3,020,746 | 3,747,847 | --- | 215,201 | 1,082,806 |
| Golf | 1,734,534 | 2,014,359 | (279,825) | --- | 6,296 | (286,121) | --- | --- | --- | --- | --- | --- | 6,296 | 115,539 |
| Parking | 4,227,015 | 2,465,148 | 1,761,867 | 64,933 | 236,297 | 1,590,503 | --- | --- | --- | 1,363,827 | 50,980 | --- | 236,297 | 1,045,000 |
| Sewer Utility | 19,503,425 | 16,531,129 | 2,972,296 | 54,619 | 581,300 | 2,445,615 | --- | 5,624 | 573,907 | 60,434 | 1,606,906 | 217,016 | 581,300 | 3,003,326 |
| Spirit Mountain Recreation Area Authority [29][33] | 5,183,060 | 6,000,399 | (817,339) | 247,119 | 116,082 | (686,302) | 108,568 | --- | --- | --- | 462,979 | --- | 116,082 | 290,382 |
| Steam District #1 | 6,850,623 | 7,142,904 | (292,281) | 81,938 | 111,650 | (321,993) | --- | 21,333 | --- | (260,042) | 970,823 | --- | 111,650 | 600,000 |
| Storm Water | 4,627,832 | 3,701,249 | 926,583 | 82,742 | 53,208 | 956,117 | --- | --- | --- | 563,924 | 1,124,277 | --- | 53,208 | 210,409 |
| Street Light Utility | 2,219,441 | 1,911,971 | 307,470 | 10,043 | --- | 317,513 | --- | --- | --- | 42,140 | 693,743 | --- | --- | --- |
| Transit [29] | 2,911,195 | 17,732,406 | (14,821,211) | 12,839,266 | --- | (1,981,945) | 1,391,900 | 6,810,321 | 3,054,887 | --- | 5,392,050 | --- | --- | --- |
| Water Utility | 14,539,396 | 11,165,150 | 3,374,246 | 46,720 | 274,990 | 3,145,976 | --- | --- | 16,919 | 217,721 | 8,290,949 | 4,758,991 | 274,990 | 1,576,776 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | Net Income | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|--------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | | | | | | | | Interest Paid | Principal Payments |
| West Superior Street Parking | --- | --- | --- | 1,157 | --- | 1,157 | --- | --- | 3,346,764 | --- | 6,219,063 | 11,500,000 | --- | --- |
| Total | 134,196,714 | 144,149,237 | (9,952,523) | 15,842,947 | 2,127,649 | 3,762,775 | 2,854,449 | 9,829,360 | 10,274,606 | 5,008,750 | 37,785,017 | 16,476,007 | 2,127,649 | 8,595,442 |
| Dumont | | | | | | | | | | | | | | |
| Sanitation | 4,273 | 4,875 | (602) | --- | --- | (602) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 23,916 | 23,935 | (19) | --- | 6,041 | (6,060) | --- | --- | --- | --- | 68,166 | --- | 6,041 | 6,000 |
| Water | 21,899 | 33,922 | (12,023) | --- | 1,995 | (14,018) | --- | --- | --- | --- | --- | --- | 1,995 | 7,000 |
| Total | 50,088 | 62,732 | (12,644) | --- | 8,036 | (20,680) | --- | --- | --- | --- | 68,166 | --- | 8,036 | 13,000 |
| Dundas | | | | | | | | | | | | | | |
| Refuse | 95,300 | 76,937 | 18,363 | 171 | --- | 18,534 | --- | --- | --- | 40,000 | --- | --- | --- | --- |
| Sewer | 405,516 | 424,711 | (19,195) | 85,107 | 98,363 | (32,451) | --- | 72,377 | --- | 2,370 | --- | 843,200 | 68,638 | 316,690 |
| Storm Water Utility | 37,504 | 42,321 | (4,817) | 454 | --- | (4,363) | --- | --- | --- | 2,573 | --- | --- | --- | --- |
| Water | 311,749 | 429,704 | (117,955) | 789 | 49,643 | (166,809) | --- | --- | --- | (49,428) | --- | --- | 49,643 | --- |
| Total | 850,069 | 973,673 | (123,604) | 86,521 | 148,006 | (185,089) | --- | 72,377 | --- | (4,485) | --- | 843,200 | 118,281 | 316,690 |
| Dunnell | | | | | | | | | | | | | | |
| Utility [30] | 177,448 | 223,649 | (46,201) | 30,870 | 9,128 | (24,459) | 25,576 | --- | --- | --- | --- | --- | 9,128 | 8,919 |
| Total | 177,448 | 223,649 | (46,201) | 30,870 | 9,128 | (24,459) | 25,576 | --- | --- | --- | --- | --- | 9,128 | 8,919 |
| Eagan | | | | | | | | | | | | | | |
| Aquatic Facility | 946,013 | 1,196,730 | (250,717) | 18,715 | --- | (232,002) | --- | --- | 404 | --- | 99,960 | --- | --- | --- |
| Civic Arena | 1,036,223 | 1,364,187 | (327,964) | 5,899 | 1,451 | (323,516) | --- | --- | 808 | --- | 160,754 | --- | 1,451 | --- |
| Community Center | 1,361,341 | 2,136,756 | (775,415) | 1,218,058 | 183,508 | 259,135 | 1,111,996 | --- | 1,615 | (284,710) | 37,752 | --- | 183,508 | 840,000 |
| Fiber Infrastructure | 17,618 | 214,645 | (197,027) | --- | --- | (197,027) | --- | --- | --- | (1,000,000) | 175,227 | --- | --- | --- |
| Sanitary Sewer | 6,433,190 | 6,212,940 | 220,250 | 239,527 | --- | 459,777 | --- | --- | 49,342 | 361,905 | 1,054,154 | --- | --- | --- |
| Storm Drainage/Water Quality | 1,409,594 | 2,551,425 | (1,141,831) | 139,797 | --- | (1,002,034) | --- | --- | --- | 115,296 | 228,674 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|----------------|------------------|------------------|----------------|---------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Street Light Utility | 673,894 | 509,527 | 164,367 | 16 | --- | 164,383 | --- | --- | --- | 37,300 | --- | --- | --- | --- |
| Water | 4,436,040 | 5,769,051 | (1,333,011) | 1,390,953 | --- | 57,942 | --- | --- | 13,003 | 2,228,991 | 1,345,265 | --- | --- | --- |
| Total | 16,313,913 | 19,955,261 | (3,641,348) | 3,012,965 | 184,959 | (813,342) | 1,111,996 | --- | 65,172 | 1,458,782 | 3,101,786 | --- | 184,959 | 840,000 |
| Eagle Bend | | | | | | | | | | | | | | |
| Liquor | 271,571 | 263,830 | 7,741 | 16,106 | --- | 23,847 | --- | --- | --- | 8,000 | --- | --- | --- | --- |
| Gas | 425,804 | 330,165 | 95,639 | 2,966 | 23,722 | 74,883 | --- | --- | --- | 13,500 | 8,884 | --- | 23,722 | 50,000 |
| Sewer | 90,840 | 42,200 | 48,640 | 3,685 | --- | 52,325 | --- | --- | --- | 52,497 | --- | --- | --- | --- |
| Water | 90,945 | 52,477 | 38,468 | 4,904 | 4,477 | 38,895 | --- | --- | --- | 19,120 | 4,625 | --- | 4,477 | 14,000 |
| Total | 879,160 | 688,672 | 190,488 | 27,661 | 28,199 | 189,950 | --- | --- | --- | 93,117 | 13,509 | --- | 28,199 | 64,000 |
| Eagle Lake | | | | | | | | | | | | | | |
| Sanitary Sewer | 429,104 | 295,786 | 133,318 | 12,109 | --- | 145,427 | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Water | 300,966 | 212,725 | 88,241 | 18,250 | 8,200 | 98,291 | --- | --- | --- | 82,700 | --- | --- | 8,200 | 40,000 |
| Total | 730,070 | 508,511 | 221,559 | 30,359 | 8,200 | 243,718 | --- | --- | --- | 132,700 | --- | --- | 8,200 | 40,000 |
| East Bethel | | | | | | | | | | | | | | |
| Arena | 245,123 | 233,559 | 11,564 | 59 | --- | 11,623 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 84,518 | 72,572 | 11,946 | --- | --- | 11,946 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 65,589 | 169,060 | (103,471) | 9 | --- | (103,462) | --- | --- | --- | --- | 6,822 | --- | --- | --- |
| Total | 395,230 | 475,191 | (79,961) | 68 | --- | (79,893) | --- | --- | --- | --- | 6,822 | --- | --- | --- |
| East Grand Forks | | | | | | | | | | | | | | |
| Commercial Properties | 192,156 | 346,560 | (154,404) | 5,150 | --- | (149,254) | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development and Housing Authority [29] | 560,940 | 2,766,266 | (2,205,326) | 1,862,865 | 4,012 | (346,473) | 112,350 | 1,705,420 | --- | --- | 20,093 | --- | --- | --- |
| Electric | 14,329,858 | 13,796,998 | 532,860 | 392,825 | --- | 925,685 | --- | --- | --- | 421,402 | 698,024 | --- | --- | --- |
| Refuse | 868,003 | 906,561 | (38,558) | 17,652 | --- | (20,906) | --- | --- | --- | --- | 5,690 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|---------------|------------------|----------------|------------------|--------------|------------------|------------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 1,659,431 | 783,710 | 875,721 | 70,042 | 84,339 | 861,424 | --- | --- | --- | 134,104 | 749,261 | --- | 84,339 | 180,000 |
| Storm Water | 235,222 | 621,122 | (385,900) | --- | --- | (385,900) | --- | --- | --- | --- | 21,624 | --- | --- | --- |
| Water | 2,691,644 | 2,290,490 | 401,154 | --- | --- | 401,154 | --- | --- | --- | --- | 695,320 | --- | --- | --- |
| Total | 20,537,254 | 21,511,707 | (974,453) | 2,348,534 | 88,351 | 1,285,730 | 112,350 | 1,705,420 | --- | 555,506 | 2,190,012 | --- | 84,339 | 180,000 |
| East Gull Lake | | | | | | | | | | | | | | |
| Sewer | 487,319 | 714,268 | (226,949) | 127,857 | 58,742 | (157,834) | 67,989 | --- | --- | (3,264) | 15,970 | --- | 58,742 | 377,450 |
| Total | 487,319 | 714,268 | (226,949) | 127,857 | 58,742 | (157,834) | 67,989 | --- | --- | (3,264) | 15,970 | --- | 58,742 | 377,450 |
| Easton | | | | | | | | | | | | | | |
| Mosquito Spraying | 1,073 | 1,550 | (477) | --- | --- | (477) | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycling | 2,340 | 2,736 | (396) | --- | --- | (396) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 39,987 | 32,436 | 7,551 | --- | --- | 7,551 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 34,341 | 36,966 | (2,625) | --- | --- | (2,625) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 77,741 | 73,688 | 4,053 | --- | --- | 4,053 | --- | --- | --- | --- | --- | --- | --- | --- |
| Echo | | | | | | | | | | | | | | |
| Cemetery | 1,400 | 225 | 1,175 | 42 | --- | 1,217 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 48,350 | 53,443 | (5,093) | 722 | 6,500 | (10,871) | --- | --- | --- | 100,000 | --- | --- | 6,500 | 16,000 |
| Water | 78,927 | 79,308 | (381) | 10,808 | 9,000 | 1,427 | --- | --- | --- | 150,000 | 1,300 | --- | 9,000 | 3,000 |
| Total | 128,677 | 132,976 | (4,299) | 11,572 | 15,500 | (8,227) | --- | --- | --- | 250,000 | 1,300 | --- | 15,500 | 19,000 |
| Eden Prairie | | | | | | | | | | | | | | |
| Liquor | 12,198,670 | 11,015,340 | 1,183,330 | 22,164 | --- | 1,205,494 | --- | --- | --- | 1,000,000 | --- | --- | --- | --- |
| Sewer | 5,566,951 | 6,389,312 | (822,361) | 297,391 | 18,193 | (543,163) | --- | --- | 9,850 | --- | 359,337 | --- | 18,193 | 85,000 |
| Storm | 1,656,817 | 2,230,725 | (573,908) | 666,346 | 315,093 | (222,655) | --- | 199,549 | 113,525 | 154,800 | 3,001,449 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|------------------|--------------------|------------|----------------|----------------|--------------------|-------------------|-------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 7,315,328 | 9,791,282 | (2,475,954) | 674,889 | 76,724 | (1,877,789) | --- | --- | 10,000 | 260,000 | 522,180 | --- | 76,724 | 355,000 |
| Total | 26,737,766 | 29,426,659 | (2,688,893) | 1,660,790 | 410,010 | (1,438,113) | --- | 199,549 | 133,375 | 1,414,800 | 3,882,966 | --- | 94,917 | 440,000 |
| Eden Valley | | | | | | | | | | | | | | |
| Senior Housing | 128,145 | 72,558 | 55,587 | 3,182 | 10,275 | 48,494 | --- | --- | --- | --- | 2,935 | --- | 10,275 | 47,000 |
| Sewer | 159,980 | 162,128 | (2,148) | 13,247 | 12,183 | (1,084) | --- | --- | --- | 9,500 | --- | --- | 12,183 | 46,625 |
| Water | 249,287 | 187,594 | 61,693 | 4,209 | 16,466 | 49,436 | --- | --- | --- | --- | --- | 725,216 | 16,466 | 160,329 |
| Total | 537,412 | 422,280 | 115,132 | 20,638 | 38,924 | 96,846 | --- | --- | --- | 9,500 | 2,935 | 725,216 | 38,924 | 253,954 |
| Edgerton | | | | | | | | | | | | | | |
| Refuse | 51,512 | 50,022 | 1,490 | 9 | --- | 1,499 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 89,654 | 80,726 | 8,928 | --- | --- | 8,928 | --- | --- | --- | --- | 85,740 | --- | --- | --- |
| Water | 172,131 | 137,322 | 34,809 | 11 | 6,746 | 28,074 | --- | --- | --- | --- | --- | --- | 6,746 | 20,000 |
| Total | 313,297 | 268,070 | 45,227 | 20 | 6,746 | 38,501 | --- | --- | --- | --- | 85,740 | --- | 6,746 | 20,000 |
| Edina | | | | | | | | | | | | | | |
| Liquor | 13,515,168 | 12,386,852 | 1,128,316 | 23,656 | 6,366 | 1,145,606 | --- | --- | --- | 1,035,000 | 346,161 | --- | --- | --- |
| Aquatic Center | 918,412 | 820,815 | 97,597 | 13,370 | 7,210 | 103,757 | --- | --- | --- | --- | 8,338 | --- | 7,210 | 80,000 |
| Arena | 2,091,685 | 2,236,671 | (144,986) | 882 | 138,502 | (282,606) | --- | --- | --- | (2,351,395) | 2,168,133 | --- | 138,486 | 210,000 |
| Art Center | 480,882 | 654,310 | (173,428) | 7,532 | 4,084 | (169,980) | --- | --- | --- | (213,825) | --- | --- | --- | --- |
| Centennial Lakes | 758,893 | 966,266 | (207,373) | 17,629 | --- | (189,744) | --- | --- | --- | (25,000) | --- | --- | --- | --- |
| Edinborough Park | 1,325,608 | 1,340,243 | (14,635) | 82,941 | --- | 68,306 | --- | --- | --- | (41,593) | 175,214 | --- | --- | --- |
| Golf Course | 3,229,348 | 3,300,544 | (71,196) | 22,888 | 42,883 | (91,191) | --- | --- | --- | (1,699,021) | 919,246 | --- | 42,832 | --- |
| Sports Dome | 17,874 | 10,879 | 6,995 | --- | --- | 6,995 | --- | --- | --- | (6,409,391) | 6,399,136 | --- | --- | --- |
| Utilities [1] | 17,548,883 | 13,443,940 | 4,104,943 | 589,131 | 896,672 | 3,797,402 | --- | --- | 333,490 | 100,000 | 5,662,939 | 13,801,287 | 896,672 | 3,670,000 |
| Total | 39,886,753 | 35,160,520 | 4,726,233 | 758,029 | 1,095,717 | 4,388,545 | --- | --- | 333,490 | (9,605,225) | 15,679,167 | 13,801,287 | 1,085,200 | 3,960,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|---------------|------------------|------------|----------------|----------------|------------------|------------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Effie | | | | | | | | | | | | | | |
| Sewer [0] | 50,152 | 47,284 | 2,868 | 10,156 | 12,768 | 256 | --- | --- | --- | --- | --- | --- | 12,768 | 8,409 |
| Total | 50,152 | 47,284 | 2,868 | 10,156 | 12,768 | 256 | --- | --- | --- | --- | --- | --- | 12,768 | 8,409 |
| Eitzen | | | | | | | | | | | | | | |
| Water [0] | 38,878 | 98,499 | (59,621) | --- | --- | (59,621) | --- | --- | --- | --- | 306,214 | 275,000 | --- | --- |
| Sewer [0] | 4,778 | 24,871 | (20,093) | --- | --- | (20,093) | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage Collection [0] | 864 | 11,513 | (10,649) | --- | --- | (10,649) | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric [0] | 272,524 | 239,009 | 33,515 | 2,379 | --- | 35,894 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 317,044 | 373,892 | (56,848) | 2,379 | --- | (54,469) | --- | --- | --- | --- | 306,214 | 275,000 | --- | --- |
| Elba | | | | | | | | | | | | | | |
| Water [0] | 5,494 | 9,337 | (3,843) | 5,656 | --- | 1,813 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 5,494 | 9,337 | (3,843) | 5,656 | --- | 1,813 | --- | --- | --- | --- | --- | --- | --- | --- |
| Elbow Lake | | | | | | | | | | | | | | |
| Electric | 1,843,869 | 1,517,108 | 326,761 | 5,038 | 25,041 | 306,758 | --- | --- | --- | 98,000 | 57,536 | --- | 13,982 | 40,000 |
| Maplewood Manor | 133,325 | 126,745 | 6,580 | 42 | 1,142 | 5,480 | --- | --- | --- | 37,800 | 2,451 | --- | 440 | 30,000 |
| Sewer | 200,658 | 212,677 | (12,019) | 410,035 | 4,609 | 393,407 | --- | 121,042 | 288,993 | 53,500 | 733,647 | 147,511 | 4,609 | 17,016 |
| Tipsinah Mounds Campground | 231,516 | 165,168 | 66,348 | 17 | 7,953 | 58,412 | --- | --- | --- | 33,500 | 6,262 | --- | --- | --- |
| Water | 251,597 | 299,012 | (47,415) | 569,687 | 1,741 | 520,531 | --- | 263,170 | 306,089 | 53,500 | 756,017 | 169,004 | 1,741 | 4,340 |
| Total | 2,660,965 | 2,320,710 | 340,255 | 984,819 | 40,486 | 1,284,588 | --- | 384,212 | 595,082 | 276,300 | 1,555,913 | 316,515 | 20,772 | 91,356 |
| Elgin | | | | | | | | | | | | | | |
| Building [23] | 45,600 | 26,400 | 19,200 | --- | 16,149 | 3,051 | --- | --- | --- | 1,128 | --- | --- | 16,149 | 11,554 |
| Sewer [23] | 128,487 | 146,664 | (18,177) | --- | --- | (18,177) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [23] | 169,453 | 190,057 | (20,604) | --- | 36,602 | (57,206) | --- | --- | --- | 3,121 | --- | --- | 36,602 | 80,000 |
| Total | 343,540 | 363,121 | (19,581) | --- | 52,751 | (72,332) | --- | --- | --- | 4,249 | --- | --- | 52,751 | 91,554 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|------------------|-------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Elizabeth | | | | | | | | | | | | | | |
| Liquor | 373,295 | 351,321 | 21,974 | --- | --- | 21,974 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 12,630 | 10,616 | 2,014 | --- | --- | 2,014 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 72,993 | 63,511 | 9,482 | --- | 3,459 | 6,023 | --- | --- | --- | --- | --- | --- | 3,459 | 33,000 |
| Total | 458,918 | 425,448 | 33,470 | --- | 3,459 | 30,011 | --- | --- | --- | --- | --- | --- | 3,459 | 33,000 |
| Elk River | | | | | | | | | | | | | | |
| Liquor | 6,825,342 | 5,776,873 | 1,048,469 | 105,639 | --- | 1,154,108 | --- | --- | --- | 685,060 | --- | --- | --- | --- |
| Electric | 31,366,685 | 29,392,123 | 1,974,562 | 357,499 | 205,124 | 2,126,937 | --- | --- | --- | 797,835 | 2,219,085 | 2,046,586 | 160,274 | 3,042,348 |
| Garbage | 1,304,750 | 1,303,943 | 807 | 32,394 | --- | 33,201 | --- | --- | --- | 34,968 | --- | --- | --- | --- |
| Sewer | 1,734,141 | 2,038,861 | (304,720) | 297,200 | 117,468 | (124,988) | --- | --- | --- | 118,650 | 1,929,636 | 9,984,625 | 102,093 | 560,000 |
| Water | 2,148,327 | 2,350,789 | (202,462) | 166,481 | 108,530 | (144,511) | --- | --- | --- | (304,490) | 274,940 | --- | 72,646 | 527,000 |
| Total | 43,379,245 | 40,862,589 | 2,516,656 | 959,213 | 431,122 | 3,044,747 | --- | --- | --- | 1,332,023 | 4,423,661 | 12,031,211 | 335,013 | 4,129,348 |
| Elko New Market | | | | | | | | | | | | | | |
| Sewer | 752,596 | 946,407 | (193,811) | 2,644 | 79,267 | (270,434) | --- | --- | --- | --- | 303,673 | --- | 79,267 | 574,137 |
| Storm Water | 176,871 | 200,522 | (23,651) | 4,067 | 19,896 | (39,480) | --- | --- | --- | --- | --- | --- | 19,896 | 20,467 |
| Water | 538,499 | 518,119 | 20,380 | 543 | 74,928 | (54,005) | --- | --- | --- | --- | 2,741,847 | 2,073,254 | 74,298 | 152,223 |
| Total | 1,467,966 | 1,665,048 | (197,082) | 7,254 | 174,091 | (363,919) | --- | --- | --- | --- | 3,045,520 | 2,073,254 | 173,461 | 746,827 |
| Elkton | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 19,444 | 57,134 | (37,690) | 5,762 | --- | (31,928) | --- | --- | --- | --- | 10,124 | --- | --- | --- |
| Total | 19,444 | 57,134 | (37,690) | 5,762 | --- | (31,928) | --- | --- | --- | --- | 10,124 | --- | --- | --- |
| Ellendale | | | | | | | | | | | | | | |
| Liquor | 398,003 | 392,064 | 5,939 | 50 | --- | 5,989 | --- | --- | --- | --- | 8,835 | --- | --- | --- |
| Sewer | 57,895 | 76,436 | (18,541) | 990 | 3,601 | (21,152) | --- | --- | --- | --- | 51,015 | --- | 3,601 | 22,418 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 224,850 | 228,891 | (4,041) | 66 | 42,594 | (46,569) | --- | --- | --- | --- | 43,530 | --- | 42,594 | 167,660 |
| Total | 680,748 | 697,391 | (16,643) | 1,106 | 46,195 | (61,732) | --- | --- | --- | --- | 103,380 | --- | 46,195 | 190,078 |
| Ellsworth | | | | | | | | | | | | | | |
| Parkview Manor Municipal Nursing Home [14][29] | 1,691,729 | 1,727,677 | (35,948) | 14,748 | 18,666 | (39,866) | --- | --- | --- | --- | 49,632 | --- | --- | --- |
| Water, Sewer, and Refuse [0][1] | 252,330 | 200,263 | 52,067 | 6,772 | 16,513 | 42,326 | --- | --- | --- | --- | 19,688 | --- | 16,513 | 25,000 |
| Total | 1,944,059 | 1,927,940 | 16,119 | 21,520 | 35,179 | 2,460 | --- | --- | --- | --- | 69,320 | --- | 16,513 | 25,000 |
| Elmore | | | | | | | | | | | | | | |
| Liquor | 122,145 | 124,880 | (2,735) | 52 | --- | (2,683) | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse | 45,383 | 44,915 | 468 | 7 | --- | 475 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 68,345 | 165,600 | (97,255) | 42,854 | 44,598 | (98,999) | 28,529 | 59,504 | --- | --- | 56,089 | --- | 44,598 | 24,640 |
| Water | 117,649 | 196,965 | (79,316) | 33,003 | 53,175 | (99,488) | 22,415 | 88,838 | --- | --- | 56,089 | 612,000 | 53,175 | 631,360 |
| Total | 353,522 | 532,360 | (178,838) | 75,916 | 97,773 | (200,695) | 50,944 | 148,342 | --- | --- | 112,178 | 612,000 | 97,773 | 656,000 |
| Ely | | | | | | | | | | | | | | |
| Electric | 3,660,452 | 3,613,550 | 46,902 | 7,144 | --- | 54,046 | --- | --- | --- | --- | 717,301 | --- | --- | --- |
| Housing and Redevelopment Authority Business Activities [29] | 302,310 | 167,253 | 135,057 | 387 | 181,060 | (45,616) | --- | --- | --- | --- | --- | --- | 181,060 | 9,761 |
| Housing and Redevelopment Authority Low Rent Public Housing [29] | 409,917 | 871,962 | (462,045) | 261,553 | 3,191 | (203,683) | --- | 260,547 | --- | (105,668) | 30,717 | --- | --- | --- |
| Housing and Redevelopment Authority Public Housing Capital Fund [29] | --- | --- | --- | 105,668 | --- | 105,668 | --- | 105,668 | --- | 105,668 | --- | --- | --- | --- |
| Sewer | 952,240 | 1,027,492 | (75,252) | 1,659 | 64,968 | (138,561) | --- | --- | --- | --- | 54,558 | --- | 64,968 | 179,000 |
| Water | 659,096 | 637,440 | 21,656 | 2,545 | 16,641 | 7,560 | --- | --- | --- | --- | 14,039 | --- | 16,641 | 66,000 |
| Total | 5,984,015 | 6,317,697 | (333,682) | 378,956 | 265,860 | (220,586) | --- | 366,215 | --- | --- | 816,615 | --- | 262,669 | 254,761 |
| Elysian | | | | | | | | | | | | | | |
| Refuse Collection | 53,597 | 54,742 | (1,145) | --- | --- | (1,145) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 179,040 | 209,935 | (30,895) | 90 | 6,365 | (37,170) | --- | --- | --- | --- | --- | --- | 6,365 | 64,882 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 190,211 | 189,478 | 733 | 18,080 | 19,914 | (1,101) | --- | --- | --- | (10,000) | --- | --- | 19,914 | 59,000 |
| Total | 422,848 | 454,155 | (31,307) | 18,170 | 26,279 | (39,416) | --- | --- | --- | (10,000) | --- | --- | 26,279 | 123,882 |
| Emily | | | | | | | | | | | | | | |
| Sewer | 64,950 | 113,951 | (49,001) | 96,728 | 24,798 | 22,929 | 96,099 | --- | --- | 52,088 | --- | --- | 24,798 | 50,000 |
| Total | 64,950 | 113,951 | (49,001) | 96,728 | 24,798 | 22,929 | 96,099 | --- | --- | 52,088 | --- | --- | 24,798 | 50,000 |
| Emmons | | | | | | | | | | | | | | |
| Garbage [0] | 21,298 | 22,105 | (807) | 8 | --- | (799) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 32,737 | 24,367 | 8,370 | 3 | 2,228 | 6,145 | --- | --- | --- | (8,055) | --- | --- | 2,228 | 14,000 |
| Water [0] | 32,318 | 15,938 | 16,380 | 13 | 1,740 | 14,653 | --- | --- | --- | --- | --- | --- | 1,740 | 12,000 |
| Total | 86,353 | 62,410 | 23,943 | 24 | 3,968 | 19,999 | --- | --- | --- | (8,055) | --- | --- | 3,968 | 26,000 |
| Erhard | | | | | | | | | | | | | | |
| Liquor Store | 263,251 | 263,083 | 168 | 2,125 | --- | 2,293 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 263,251 | 263,083 | 168 | 2,125 | --- | 2,293 | --- | --- | --- | --- | --- | --- | --- | --- |
| Erskine | | | | | | | | | | | | | | |
| Sewer | 78,046 | 76,391 | 1,655 | 186 | 1,050 | 791 | --- | --- | --- | --- | --- | --- | 1,050 | 5,000 |
| Water | 115,859 | 128,668 | (12,809) | 304 | 25,439 | (37,944) | --- | --- | --- | (3,407) | --- | 18,399 | 25,439 | 30,450 |
| Total | 193,905 | 205,059 | (11,154) | 490 | 26,489 | (37,153) | --- | --- | --- | (3,407) | --- | 18,399 | 26,489 | 35,450 |
| Evan | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 37,502 | 22,450 | 15,052 | 1,142 | 13,328 | 2,866 | --- | --- | --- | --- | --- | --- | 13,328 | 3,500 |
| Total | 37,502 | 22,450 | 15,052 | 1,142 | 13,328 | 2,866 | --- | --- | --- | --- | --- | --- | 13,328 | 3,500 |
| Evansville | | | | | | | | | | | | | | |
| Sewer | 138,508 | 84,976 | 53,532 | 293 | 7,818 | 46,007 | --- | --- | --- | --- | --- | --- | 7,818 | 42,372 |
| Water | 127,427 | 103,946 | 23,481 | 293 | 7,020 | 16,754 | --- | --- | --- | --- | --- | --- | 7,020 | 12,667 |
| Total | 265,935 | 188,922 | 77,013 | 586 | 14,838 | 62,761 | --- | --- | --- | --- | --- | --- | 14,838 | 55,039 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Eveleth | | | | | | | | | | | | | | |
| Economic Development Authority - Lincoln Place [29] | 319,232 | 257,543 | 61,689 | 534 | 49,211 | 13,012 | --- | --- | --- | --- | 4,455 | --- | 49,052 | 57,357 |
| Golf Course | 127,492 | 180,231 | (52,739) | --- | --- | (52,739) | --- | --- | --- | (44,647) | 10,414 | --- | --- | --- |
| Housing and Redevelopment Authority | 93,769 | 258,628 | (164,859) | 81,131 | 2,923 | (86,651) | --- | 109,511 | --- | --- | 39,877 | --- | --- | --- |
| Medical Office Building | 95,363 | 42,447 | 52,916 | --- | 29,462 | 23,454 | --- | --- | --- | --- | --- | --- | 29,462 | 37,053 |
| Refuse | 495,676 | 463,357 | 32,319 | 315 | 2,043 | 30,591 | --- | --- | --- | --- | --- | --- | 2,043 | 29,808 |
| Sewer Treatment Plants | 594,169 | 581,180 | 12,989 | --- | 28,167 | (15,178) | --- | --- | --- | (15,837) | 18,671 | --- | 28,167 | 183,000 |
| Water Utility | 579,474 | 1,003,862 | (424,388) | 150 | 36,818 | (461,056) | --- | --- | --- | --- | 155,252 | 57,667 | 36,818 | 95,000 |
| Total | 2,305,175 | 2,787,248 | (482,073) | 82,130 | 148,624 | (548,567) | --- | 109,511 | --- | (60,484) | 228,669 | 57,667 | 145,542 | 402,218 |
| Excelsior | | | | | | | | | | | | | | |
| Commercial Docks | 242,927 | 126,373 | 116,554 | 9,604 | --- | 126,158 | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Sewer | 544,087 | 373,631 | 170,456 | 30,672 | 13,905 | 187,223 | --- | --- | --- | 13,000 | 32,115 | --- | 13,905 | 42,756 |
| Solid Waste | 154,825 | 132,254 | 22,571 | 2,834 | --- | 25,405 | --- | --- | --- | 7,000 | --- | --- | --- | --- |
| Street Light Utility | 56,391 | 51,400 | 4,991 | 1,793 | --- | 6,784 | --- | --- | --- | 1,600 | --- | --- | --- | --- |
| Surface Water Management | 150,737 | 99,433 | 51,304 | 7,136 | 12,758 | 45,682 | --- | --- | --- | 1,600 | 16,372 | --- | 12,758 | 22,438 |
| Water | 515,389 | 403,035 | 112,354 | 27,336 | 40,287 | 99,403 | --- | --- | --- | 12,000 | 836,857 | 587,944 | 40,287 | 116,659 |
| Total | 1,664,356 | 1,186,126 | 478,230 | 79,375 | 66,950 | 490,655 | --- | --- | --- | 85,200 | 885,344 | 587,944 | 66,950 | 181,853 |
| Eyota | | | | | | | | | | | | | | |
| Arbor Gardens Senior Housing | 950,672 | 836,818 | 113,854 | 844 | 125,824 | (11,126) | --- | --- | --- | --- | 11,336 | --- | 125,824 | 2,300,000 |
| Sewer Utility | 317,597 | 367,434 | (49,837) | 425 | 35,852 | (85,264) | --- | --- | --- | (130,570) | --- | --- | 35,852 | 120,019 |
| Storm Water Utility | 17,812 | 17,612 | 200 | 136 | --- | 336 | --- | --- | --- | 13,500 | --- | --- | --- | --- |
| Water Utility | 187,918 | 159,637 | 28,281 | 3,944 | 7,254 | 24,971 | --- | --- | --- | --- | 25,877 | --- | 7,254 | 14,981 |
| Total | 1,473,999 | 1,381,501 | 92,498 | 5,349 | 168,930 | (71,083) | --- | --- | --- | (117,070) | 37,213 | --- | 168,930 | 2,435,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|-------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Fairfax | | | | | | | | | | | | | | |
| Liquor | 542,546 | 547,300 | (4,754) | 7,266 | --- | 2,512 | --- | --- | --- | --- | 9,570 | --- | --- | --- |
| Electric | 1,213,356 | 935,342 | 278,014 | 225,274 | 11,299 | 491,989 | --- | --- | --- | 140,000 | 30,455 | --- | 11,299 | 140,000 |
| Housing and Redevelopment Authority - Fairview | 141,645 | 109,427 | 32,218 | 2,284 | --- | 34,502 | --- | --- | --- | --- | 19,034 | --- | --- | --- |
| Housing and Redevelopment Authority - Southview | 55,924 | 54,111 | 1,813 | 2,002 | 3,556 | 259 | --- | --- | --- | --- | 9,847 | --- | 3,556 | 5,536 |
| Natural Gas | 1,835,611 | 1,472,222 | 363,389 | 32,350 | 75,509 | 320,230 | --- | --- | --- | 117,934 | 45,961 | --- | 48,304 | 95,000 |
| Sanitary Sewer | 212,905 | 126,442 | 86,463 | 5,352 | 7,981 | 83,834 | --- | --- | --- | --- | 92,343 | --- | 7,981 | 92,319 |
| Storm Sewer | 104,275 | 64,963 | 39,312 | (984) | --- | 38,328 | --- | --- | --- | 24,756 | --- | --- | --- | --- |
| Water | 288,232 | 192,596 | 95,636 | 22,288 | 20,287 | 97,637 | --- | --- | --- | 24,756 | 17,990 | 8,810 | 20,287 | 103,000 |
| Total | 4,394,494 | 3,502,403 | 892,091 | 295,832 | 118,632 | 1,069,291 | --- | --- | --- | 307,446 | 225,200 | 8,810 | 91,427 | 435,855 |
| Fairmont | | | | | | | | | | | | | | |
| Liquor | 3,446,047 | 2,951,681 | 494,366 | 10,420 | --- | 504,786 | --- | --- | --- | 187,500 | 13,092 | --- | --- | --- |
| Electric Department | 14,713,001 | 13,509,230 | 1,203,771 | 17,407 | 66,014 | 1,155,164 | --- | --- | --- | 584,098 | 325,852 | --- | --- | --- |
| Parking Lot | 4,837 | 4,663 | 174 | 19 | --- | 193 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 2,599,354 | 1,659,835 | 939,519 | 28,320 | 145,951 | 821,888 | --- | --- | --- | 86,044 | 124,209 | --- | 136,983 | 681,000 |
| Storm Sewer Utility | 586,818 | 382,683 | 204,135 | 13,141 | 43,302 | 173,974 | --- | --- | --- | --- | --- | --- | 43,302 | 170,000 |
| Water Department | 3,273,006 | 1,886,932 | 1,386,074 | 49,836 | 595,089 | 840,821 | --- | --- | --- | 106,990 | 1,280,535 | 1,034,659 | 583,126 | 739,000 |
| Total | 24,623,063 | 20,395,024 | 4,228,039 | 119,143 | 850,356 | 3,496,826 | --- | --- | --- | 964,632 | 1,743,688 | 1,034,659 | 763,411 | 1,590,000 |
| Falcon Heights | | | | | | | | | | | | | | |
| Sanitary Sewer | 780,844 | 629,452 | 151,392 | 19,668 | --- | 171,060 | --- | --- | --- | 140,000 | 122,050 | --- | --- | --- |
| Storm Drainage | 155,116 | 116,201 | 38,915 | 3,419 | --- | 42,334 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 935,960 | 745,653 | 190,307 | 23,087 | --- | 213,394 | --- | --- | --- | 140,000 | 122,050 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|---------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Faribault | | | | | | | | | | | | | | |
| Sewer | 5,884,447 | 4,677,003 | 1,207,444 | 295,334 | 487,398 | 1,015,380 | --- | 44,076 | 14,692 | 144,638 | 1,220,517 | --- | 487,398 | 1,001,000 |
| Storm Water | 641,410 | 642,554 | (1,144) | 59,123 | --- | 57,979 | --- | --- | --- | --- | 540,027 | --- | --- | --- |
| Water | 2,568,060 | 1,879,307 | 688,753 | 159,374 | 713 | 847,414 | --- | --- | --- | (144,638) | 1,451,241 | --- | 713 | 285,000 |
| Total | 9,093,917 | 7,198,864 | 1,895,053 | 513,831 | 488,111 | 1,920,773 | --- | 44,076 | 14,692 | --- | 3,211,785 | --- | 488,111 | 1,286,000 |
| Farmington | | | | | | | | | | | | | | |
| Liquor | 4,639,194 | 4,315,834 | 323,360 | --- | --- | 323,360 | --- | --- | --- | 70,016 | --- | --- | --- | --- |
| Sewer Utility | 1,843,746 | 1,710,843 | 132,903 | 19,962 | 1,803 | 151,062 | --- | --- | --- | 299,374 | 40,101 | --- | 1,803 | --- |
| Solid Waste | 1,979,623 | 1,600,434 | 379,189 | 23,397 | --- | 402,586 | --- | --- | --- | 116,727 | --- | --- | --- | --- |
| Storm Water Utility | 559,327 | 615,684 | (56,357) | 9,200 | --- | (47,157) | --- | --- | --- | 327,951 | 113,537 | --- | --- | --- |
| Street Light Utility | 219,052 | 174,957 | 44,095 | --- | --- | 44,095 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Utility | 1,499,091 | 1,409,961 | 89,130 | 215,161 | 253 | 304,038 | --- | --- | --- | 600,051 | 30,264 | --- | 253 | --- |
| Total | 10,740,033 | 9,827,713 | 912,320 | 267,720 | 2,056 | 1,177,984 | --- | --- | --- | 1,414,119 | 183,902 | --- | 2,056 | --- |
| Federal Dam | | | | | | | | | | | | | | |
| Sewer [0] | 20,970 | 36,783 | (15,813) | 20,068 | 1,977 | 2,278 | 14,750 | --- | --- | 230 | --- | --- | 1,977 | 2,700 |
| Total | 20,970 | 36,783 | (15,813) | 20,068 | 1,977 | 2,278 | 14,750 | --- | --- | 230 | --- | --- | 1,977 | 2,700 |
| Felton | | | | | | | | | | | | | | |
| Garbage [0] | 5,891 | 3,120 | 2,771 | --- | --- | 2,771 | --- | --- | --- | 201 | --- | --- | --- | --- |
| Sewer [0] | 14,643 | 4,098 | 10,545 | --- | --- | 10,545 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 8,887 | 8,351 | 536 | --- | --- | 536 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 29,421 | 15,569 | 13,852 | --- | --- | 13,852 | --- | --- | --- | 201 | --- | --- | --- | --- |
| Fergus Falls | | | | | | | | | | | | | | |
| Liquor | 5,567,249 | 4,920,204 | 647,045 | 31,924 | 26,607 | 652,362 | --- | --- | --- | 571,539 | 122,746 | --- | 26,607 | 120,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|--------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewage Disposal | 2,147,039 | 1,983,907 | 163,132 | 225,120 | 111,402 | 276,850 | --- | --- | --- | 144,071 | 151,235 | --- | 6,454 | 228,510 |
| Storm Water | 437,797 | 352,336 | 85,461 | 23,547 | --- | 109,008 | --- | --- | --- | 104,982 | --- | --- | --- | --- |
| Waste Management | 2,540,157 | 2,359,845 | 180,312 | 110,321 | 36,197 | 254,436 | --- | --- | --- | 140,536 | 21,540 | --- | 36,197 | 65,000 |
| Water Department | 1,954,414 | 1,610,120 | 344,294 | 106,783 | 110,634 | 340,443 | --- | --- | --- | 251,624 | 75,543 | --- | 110,634 | 100,000 |
| Total | 12,646,656 | 11,226,412 | 1,420,244 | 497,695 | 284,840 | 1,633,099 | --- | --- | --- | 1,212,752 | 371,064 | --- | 179,892 | 513,510 |
| Fertile | | | | | | | | | | | | | | |
| Nursing Home [14] | 4,070,399 | 3,848,392 | 222,007 | 147 | 1,447 | 220,707 | --- | --- | --- | 228,000 | 213,681 | --- | 1,447 | 3,655 |
| Sewer | 66,547 | 67,307 | (760) | --- | --- | (760) | --- | --- | --- | (185,362) | 185,362 | --- | --- | --- |
| Water | 146,793 | 145,204 | 1,589 | --- | 5,887 | (4,298) | 1,159 | --- | --- | (99,983) | 122,630 | --- | 5,887 | 55,000 |
| Total | 4,283,739 | 4,060,903 | 222,836 | 147 | 7,334 | 215,649 | 1,159 | --- | --- | (57,345) | 521,673 | --- | 7,334 | 58,655 |
| Fifty Lakes | | | | | | | | | | | | | | |
| Liquor | 425,201 | 421,024 | 4,177 | --- | --- | 4,177 | --- | --- | --- | --- | 13,037 | --- | --- | --- |
| Total | 425,201 | 421,024 | 4,177 | --- | --- | 4,177 | --- | --- | --- | --- | 13,037 | --- | --- | --- |
| Finlayson | | | | | | | | | | | | | | |
| Liquor | 556,315 | 500,680 | 55,635 | 5,016 | --- | 60,651 | --- | --- | --- | 13,433 | 9,679 | --- | --- | --- |
| Sewer | 38,464 | 40,451 | (1,987) | --- | 1,604 | (3,591) | --- | --- | --- | (12,604) | --- | --- | 1,604 | 11,000 |
| Water | 93,138 | 76,552 | 16,586 | --- | 12,063 | 4,523 | --- | --- | --- | 12,604 | --- | --- | 12,063 | 25,000 |
| Total | 687,917 | 617,683 | 70,234 | 5,016 | 13,667 | 61,583 | --- | --- | --- | 13,433 | 9,679 | --- | 13,667 | 36,000 |
| Fisher | | | | | | | | | | | | | | |
| Refuse and Recycling | 52,810 | 48,023 | 4,787 | --- | --- | 4,787 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 87,261 | 50,142 | 37,119 | --- | 88,260 | (51,141) | --- | --- | --- | --- | --- | 1,135,000 | 47,260 | 1,112,000 |
| Water | 108,643 | 148,223 | (39,580) | 14,925 | 11,930 | (36,585) | --- | --- | --- | --- | --- | --- | 11,930 | 103,000 |
| Total | 248,714 | 246,388 | 2,326 | 14,925 | 100,190 | (82,939) | --- | --- | --- | --- | --- | 1,135,000 | 59,190 | 1,215,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Flensburg | | | | | | | | | | | | | | |
| Liquor [0] | 335,950 | 362,360 | (26,410) | 4,103 | 3,674 | (25,981) | --- | --- | --- | --- | --- | --- | 3,674 | 7,726 |
| Refuse [0] | 13,327 | 19,801 | (6,474) | 1,497 | --- | (4,977) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 8,841 | 8,259 | 582 | --- | --- | 582 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 358,118 | 390,420 | (32,302) | 5,600 | 3,674 | (30,376) | --- | --- | --- | --- | --- | --- | 3,674 | 7,726 |
| Floodwood | | | | | | | | | | | | | | |
| Sewer [0] | 78,337 | 71,672 | 6,665 | --- | --- | 6,665 | --- | --- | --- | 25,400 | --- | --- | --- | --- |
| Water [0] | 70,412 | 78,803 | (8,391) | --- | --- | (8,391) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 148,749 | 150,475 | (1,726) | --- | --- | (1,726) | --- | --- | --- | 25,400 | --- | --- | --- | --- |
| Florence | | | | | | | | | | | | | | |
| Garbage [0] | 2,296 | 1,728 | 568 | --- | --- | 568 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 3,718 | 5,698 | (1,980) | --- | --- | (1,980) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 6,014 | 7,426 | (1,412) | --- | --- | (1,412) | --- | --- | --- | --- | --- | --- | --- | --- |
| Foley | | | | | | | | | | | | | | |
| Sewer | 465,485 | 450,881 | 14,604 | 29,299 | 4,157 | 39,746 | --- | --- | --- | 5,000 | 46,595 | --- | 4,157 | 70,171 |
| Water | 432,824 | 267,987 | 164,837 | 18,172 | --- | 183,009 | --- | --- | --- | 5,000 | 9,793 | --- | --- | --- |
| Total | 898,309 | 718,868 | 179,441 | 47,471 | 4,157 | 222,755 | --- | --- | --- | 10,000 | 56,388 | --- | 4,157 | 70,171 |
| Forada | | | | | | | | | | | | | | |
| Sewer | 136,104 | 118,170 | 17,934 | 20,987 | 64,214 | (25,293) | 20,837 | --- | --- | --- | --- | --- | 64,214 | 19,000 |
| Total | 136,104 | 118,170 | 17,934 | 20,987 | 64,214 | (25,293) | 20,837 | --- | --- | --- | --- | --- | 64,214 | 19,000 |
| Forest Lake | | | | | | | | | | | | | | |
| Airport [25] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 1,510,051 | 1,602,389 | (92,338) | 7,879 | 126,968 | (211,427) | --- | --- | --- | (157,058) | --- | --- | 126,968 | 3,590,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|----------------|-----------------|---------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 2,311,517 | 2,179,004 | 132,513 | 10,381 | 15,028 | 127,866 | --- | --- | --- | 25,000 | 23,591 | --- | 15,028 | 115,000 |
| Total | 3,821,568 | 3,781,393 | 40,175 | 18,260 | 141,996 | (83,561) | --- | --- | --- | (132,058) | 23,591 | --- | 141,996 | 3,705,000 |
| Foreston | | | | | | | | | | | | | | |
| Liquor | 343,757 | 332,041 | 11,716 | 7,860 | 630 | 18,946 | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Water and Sewer [0][3] | 95,643 | 34,882 | 60,761 | 1,216 | 8,360 | 53,617 | --- | --- | --- | --- | --- | --- | 8,360 | 30,000 |
| Total | 439,400 | 366,923 | 72,477 | 9,076 | 8,990 | 72,563 | --- | --- | --- | 10,000 | --- | --- | 8,360 | 30,000 |
| Fosston | | | | | | | | | | | | | | |
| Cable T.V. | 158,419 | 166,664 | (8,245) | --- | --- | (8,245) | --- | --- | --- | --- | 25,864 | --- | --- | --- |
| Light and Power | 3,660,312 | 3,244,068 | 416,244 | 80,295 | --- | 496,539 | --- | --- | --- | 275,000 | 282,812 | --- | --- | --- |
| Natural Gas | 1,813,267 | 1,493,024 | 320,243 | --- | 35,088 | 285,155 | --- | --- | --- | 100,000 | --- | --- | 35,088 | 103,000 |
| Water | 366,396 | 314,203 | 52,193 | 18,498 | 39,674 | 31,017 | 18,498 | --- | --- | 309,874 | 668,086 | 933,174 | 39,674 | 145,000 |
| Sewer | 694,783 | 680,852 | 13,931 | --- | 58,357 | (44,426) | --- | --- | --- | 38,048 | 120,847 | 476,545 | 58,357 | 229,146 |
| Total | 6,693,177 | 5,898,811 | 794,366 | 98,793 | 133,119 | 760,040 | 18,498 | --- | --- | 722,922 | 1,097,609 | 1,409,719 | 133,119 | 477,146 |
| Fountain | | | | | | | | | | | | | | |
| Sewer | 106,196 | 237,024 | (130,828) | 66,859 | 10,922 | (74,891) | 44,878 | --- | --- | --- | --- | --- | 10,922 | 53,660 |
| Water | 49,961 | 74,645 | (24,684) | 21,568 | --- | (3,116) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 156,157 | 311,669 | (155,512) | 88,427 | 10,922 | (78,007) | 44,878 | --- | --- | --- | --- | --- | 10,922 | 53,660 |
| Franklin | | | | | | | | | | | | | | |
| Sewer | 96,728 | 122,470 | (25,742) | 2,126 | --- | (23,616) | --- | --- | --- | 38,100 | --- | --- | --- | --- |
| Water | 89,000 | 75,114 | 13,886 | 262 | --- | 14,148 | --- | --- | --- | 24,500 | --- | --- | --- | --- |
| Total | 185,728 | 197,584 | (11,856) | 2,388 | --- | (9,468) | --- | --- | --- | 62,600 | --- | --- | --- | --- |
| Frazee | | | | | | | | | | | | | | |
| Liquor | 595,603 | 620,591 | (24,988) | 111 | --- | (24,877) | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority [29] | 11,638 | 20,078 | (8,440) | 130 | 58,527 | (66,837) | --- | --- | --- | (142,757) | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|-----------------|----------------|----------------|------------------|------------|----------------|----------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Economic Development Authority - Sunrise Senior Villa [21][29] | 37,739 | 31,536 | 6,203 | 81 | 12,999 | (6,715) | --- | --- | --- | 92,757 | --- | --- | 7,785 | 228,238 |
| Event Center | 98,331 | 98,013 | 318 | --- | --- | 318 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 143,865 | 102,124 | 41,741 | 1,576 | 4,567 | 38,750 | --- | --- | 537 | 38,000 | --- | --- | 4,567 | 7,500 |
| Water | 151,926 | 192,755 | (40,829) | 835 | 4,567 | (44,561) | --- | --- | --- | 38,000 | --- | --- | 4,567 | 7,500 |
| Total | 1,039,102 | 1,065,097 | (25,995) | 2,733 | 80,660 | (103,922) | --- | --- | 537 | 26,000 | --- | --- | 16,919 | 243,238 |
| Freeborn | | | | | | | | | | | | | | |
| Garbage | 17,087 | 16,494 | 593 | --- | --- | 593 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 50,465 | 25,706 | 24,759 | 203 | --- | 24,962 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 52,234 | 40,784 | 11,450 | 150 | --- | 11,600 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 119,786 | 82,984 | 36,802 | 353 | --- | 37,155 | --- | --- | --- | --- | --- | --- | --- | --- |
| Freeport | | | | | | | | | | | | | | |
| Sewer | 79,431 | 77,999 | 1,432 | 203 | 13,627 | (11,992) | --- | --- | --- | 40,000 | 13,368 | --- | 13,627 | 20,000 |
| Water | 161,200 | 96,534 | 64,666 | 49,889 | 34,433 | 80,122 | --- | --- | --- | 40,000 | 117,183 | --- | 34,433 | 33,000 |
| Total | 240,631 | 174,533 | 66,098 | 50,092 | 48,060 | 68,130 | --- | --- | --- | 80,000 | 130,551 | --- | 48,060 | 53,000 |
| Fridley | | | | | | | | | | | | | | |
| Liquor | 4,786,987 | 4,596,316 | 190,671 | 11,855 | --- | 202,526 | --- | --- | --- | 250,000 | 79,701 | --- | --- | --- |
| Sewer | 4,754,492 | 4,974,662 | (220,170) | 146,370 | 13,925 | (87,725) | --- | --- | 118,827 | --- | 192,219 | --- | 13,925 | 30,000 |
| Storm Water | 699,699 | 587,327 | 112,372 | 70,565 | 10,588 | 172,349 | --- | --- | --- | --- | 593,031 | --- | 10,588 | 20,000 |
| Water | 2,913,717 | 2,711,441 | 202,276 | 83,748 | 190,978 | 95,046 | --- | --- | --- | --- | 730,998 | --- | 190,978 | 520,000 |
| Total | 13,154,895 | 12,869,746 | 285,149 | 312,538 | 215,491 | 382,196 | --- | --- | 118,827 | 250,000 | 1,595,949 | --- | 215,491 | 570,000 |
| Frost | | | | | | | | | | | | | | |
| Sewer | 71,538 | 68,723 | 2,815 | 44 | 31,080 | (28,221) | --- | --- | --- | --- | --- | --- | 31,080 | 14,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|----------------|---------------|-----------------|--------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 52,042 | 64,605 | (12,563) | 454 | 3,106 | (15,215) | --- | --- | --- | --- | 9,348 | --- | 3,106 | 19,000 |
| Total | 123,580 | 133,328 | (9,748) | 498 | 34,186 | (43,436) | --- | --- | --- | --- | 9,348 | --- | 34,186 | 33,000 |
| Fulda | | | | | | | | | | | | | | |
| Sewer | 88,325 | 51,460 | 36,865 | 24,522 | 183 | 61,204 | --- | --- | --- | 18,243 | --- | --- | 183 | 2,251 |
| Water and Refuse [2] | 188,148 | 244,040 | (55,892) | 269,786 | 90,219 | 123,675 | --- | --- | --- | 134,761 | 49,414 | --- | 183 | 2,251 |
| Total | 276,473 | 295,500 | (19,027) | 294,308 | 90,402 | 184,879 | --- | --- | --- | 153,004 | 49,414 | --- | 366 | 4,502 |
| Garfield | | | | | | | | | | | | | | |
| Sewer | 75,710 | 66,599 | 9,111 | --- | 17,077 | (7,966) | --- | --- | --- | --- | --- | --- | 17,077 | 39,261 |
| Water | 57,339 | 42,873 | 14,466 | --- | 8,920 | 5,546 | --- | --- | --- | --- | --- | --- | 8,920 | 8,819 |
| Total | 133,049 | 109,472 | 23,577 | --- | 25,997 | (2,420) | --- | --- | --- | --- | --- | --- | 25,997 | 48,080 |
| Garvin | | | | | | | | | | | | | | |
| Garbage | 13,467 | 11,237 | 2,230 | --- | 604 | 1,626 | --- | --- | --- | 6,200 | --- | --- | --- | --- |
| Sewer | 31,052 | 64,443 | (33,391) | 9,865 | 10,284 | (33,810) | 8,290 | --- | --- | (1,550) | 2,175 | --- | 10,284 | 4,000 |
| Water | 19,550 | 24,257 | (4,707) | 2,423 | 836 | (3,120) | 1,288 | --- | --- | --- | --- | --- | 836 | 6,619 |
| Total | 64,069 | 99,937 | (35,868) | 12,288 | 11,724 | (35,304) | 9,578 | --- | --- | 4,650 | 2,175 | --- | 11,120 | 10,619 |
| Gary | | | | | | | | | | | | | | |
| Wastewater [0][18] | 50,000 | 46,538 | 3,462 | 12 | --- | 3,474 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 30,655 | 20,359 | 10,296 | 209 | --- | 10,505 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 57,227 | 12,087 | 45,140 | --- | --- | 45,140 | --- | --- | --- | --- | 50,000 | --- | --- | --- |
| Refuse Disposal [0] | 18,687 | 16,887 | 1,800 | --- | --- | 1,800 | --- | --- | --- | --- | --- | --- | --- | --- |
| Café [0] | --- | --- | --- | --- | --- | --- | --- | --- | --- | (49,129) | --- | --- | --- | --- |
| Laundromat [0] | 12,482 | 10,566 | 1,916 | --- | --- | 1,916 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 169,051 | 106,437 | 62,614 | 221 | --- | 62,835 | --- | --- | --- | (49,129) | 50,000 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|---------------|----------------|---------------|----------------|--------------|------------------|------------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Gaylord | | | | | | | | | | | | | | |
| Refuse | 157,497 | 180,592 | (23,095) | 27,562 | --- | 4,467 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 354,032 | 346,838 | 7,194 | 22,022 | 26,754 | 2,462 | --- | --- | --- | 59,649 | 254,030 | 120,000 | 23,309 | 134,927 |
| Storm Water | 163,271 | 125,255 | 38,016 | 58,740 | 25,108 | 71,648 | 37,551 | --- | 3 | 25,354 | 153,767 | 115,000 | 21,812 | 82,873 |
| Water Utility | 604,086 | 373,424 | 230,662 | 5,667 | 45,345 | 190,984 | --- | --- | --- | 59,649 | 607,547 | 327,000 | 35,965 | 180,670 |
| Total | 1,278,886 | 1,026,109 | 252,777 | 113,991 | 97,207 | 269,561 | 37,551 | --- | 3 | 144,652 | 1,015,344 | 562,000 | 81,086 | 398,470 |
| Gem Lake | | | | | | | | | | | | | | |
| Sewer | 49,582 | 48,559 | 1,023 | 3,724 | --- | 4,747 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 49,582 | 48,559 | 1,023 | 3,724 | --- | 4,747 | --- | --- | --- | --- | --- | --- | --- | --- |
| Geneva | | | | | | | | | | | | | | |
| Garbage | 32,727 | 27,460 | 5,267 | --- | --- | 5,267 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 21,965 | 20,979 | 986 | 59 | --- | 1,045 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 36,015 | 30,233 | 5,782 | 156 | --- | 5,938 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 90,707 | 78,672 | 12,035 | 215 | --- | 12,250 | --- | --- | --- | --- | --- | --- | --- | --- |
| Georgetown | | | | | | | | | | | | | | |
| Garbage [0] | 6,911 | 8,003 | (1,092) | --- | --- | (1,092) | 322 | --- | --- | --- | --- | --- | --- | --- |
| Mosquito Control [0] | 2,105 | 992 | 1,113 | --- | --- | 1,113 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 5,957 | 2,150 | 3,807 | --- | --- | 3,807 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 10,870 | 6,595 | 4,275 | --- | --- | 4,275 | --- | --- | --- | --- | 401 | --- | --- | --- |
| Total | 25,843 | 17,740 | 8,103 | --- | --- | 8,103 | 322 | --- | --- | --- | 401 | --- | --- | --- |
| Ghent | | | | | | | | | | | | | | |
| Refuse | 25,298 | 25,204 | 94 | 73 | --- | 167 | 2,444 | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 55,679 | 40,519 | 15,160 | --- | --- | 15,160 | --- | --- | --- | 17,740 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|---------------|-----------------|---------------|----------------|--------------|------------------|------------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 64,593 | 52,054 | 12,539 | 84 | --- | 12,623 | 412 | --- | --- | 21,511 | --- | --- | --- | --- |
| Total | 145,570 | 117,777 | 27,793 | 157 | --- | 27,950 | 2,856 | --- | --- | 39,251 | --- | --- | --- | --- |
| Gibbon | | | | | | | | | | | | | | |
| Sewer | 69,099 | 96,086 | (26,987) | 27,147 | --- | 160 | --- | 27,147 | --- | (88,364) | --- | --- | --- | --- |
| Water | 198,756 | 82,823 | 115,933 | 15 | 3,537 | 112,411 | --- | --- | --- | --- | 1,754,835 | 1,691,877 | 3,537 | 44,590 |
| Total | 267,855 | 178,909 | 88,946 | 27,162 | 3,537 | 112,571 | --- | 27,147 | --- | (88,364) | 1,754,835 | 1,691,877 | 3,537 | 44,590 |
| Gilbert | | | | | | | | | | | | | | |
| Electric | 1,114,848 | 1,060,564 | 54,284 | 2,556 | --- | 56,840 | --- | --- | --- | 100,000 | 7,738 | --- | --- | --- |
| Sewer Usage | 624,718 | 520,324 | 104,394 | 18,650 | 34,270 | 88,774 | 18,650 | --- | --- | 150,000 | 20,431 | --- | 34,270 | 118,612 |
| Water | 388,959 | 581,647 | (192,688) | --- | 6,974 | (199,662) | --- | --- | --- | 150,000 | 107,147 | --- | 6,974 | 32,388 |
| Total | 2,128,525 | 2,162,535 | (34,010) | 21,206 | 41,244 | (54,048) | 18,650 | --- | --- | 400,000 | 135,316 | --- | 41,244 | 151,000 |
| Gilman | | | | | | | | | | | | | | |
| Sewage Collection and Disposal [0] | 21,137 | 9,336 | 11,801 | 18 | --- | 11,819 | --- | --- | --- | --- | --- | --- | --- | --- |
| Park Fund [0] | 36,724 | 45,201 | (8,477) | 9,412 | --- | 935 | --- | --- | --- | --- | 12,306 | --- | --- | --- |
| Liquor [0] | 341,551 | 341,025 | 526 | 11,894 | --- | 12,420 | --- | --- | --- | --- | 11,065 | --- | --- | --- |
| Total | 399,412 | 395,562 | 3,850 | 21,324 | --- | 25,174 | --- | --- | --- | --- | 23,371 | --- | --- | --- |
| Glencoe | | | | | | | | | | | | | | |
| Liquor | 1,470,175 | 1,327,264 | 142,911 | 118 | 12,001 | 131,028 | --- | --- | --- | (124,876) | 441,772 | 517,000 | 12,001 | --- |
| Airport | 42,010 | 183,729 | (141,719) | 1,439,785 | --- | 1,298,066 | 171,070 | 1,144,796 | 123,948 | 10,000 | 1,251,231 | --- | --- | --- |
| City Center | 96,655 | 311,508 | (214,853) | 136,098 | 119,736 | (198,491) | 98,882 | --- | --- | (233,129) | 4,839 | --- | 118,736 | 120,803 |
| Light and Power Commission [29] | 8,302,233 | 7,564,652 | 737,581 | 62,767 | 142,596 | 657,752 | --- | --- | --- | 122,606 | 884,069 | 4,440 | 142,596 | 586,675 |
| Sanitation | 23,756 | 23,271 | 485 | 53 | --- | 538 | --- | --- | --- | 20,850 | --- | --- | --- | --- |
| Storm Water Management | 156,322 | 271,395 | (115,073) | 81,308 | 27,713 | (61,478) | --- | 61,869 | 20,623 | --- | --- | --- | 27,713 | 1,190,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Wastewater Treatment Plant | 1,188,918 | 983,511 | 205,407 | 29,871 | 20,620 | 214,658 | --- | 17,424 | 5,808 | 71,500 | --- | --- | 20,620 | 295,000 |
| Water | 1,118,783 | 794,313 | 324,470 | 7,270 | 5,742 | 325,998 | --- | 4,272 | 1,424 | 71,500 | 52,989 | --- | 5,742 | 40,000 |
| Total | 12,398,852 | 11,459,643 | 939,209 | 1,757,270 | 328,408 | 2,368,071 | 269,952 | 1,228,361 | 151,803 | (61,549) | 2,634,900 | 521,440 | 327,408 | 2,232,478 |
| Glenville | | | | | | | | | | | | | | |
| Garbage | 36,219 | 36,639 | (420) | 2 | --- | (418) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 54,888 | 70,566 | (15,678) | 5 | --- | (15,673) | --- | --- | --- | (177,189) | 177,189 | --- | --- | --- |
| Water | 44,590 | 40,029 | 4,561 | 97 | --- | 4,658 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 135,697 | 147,234 | (11,537) | 104 | --- | (11,433) | --- | --- | --- | (177,189) | 177,189 | --- | --- | --- |
| Glenwood | | | | | | | | | | | | | | |
| Liquor | 1,328,449 | 1,199,023 | 129,426 | 1,472 | --- | 130,898 | --- | --- | --- | 441,668 | --- | --- | --- | --- |
| Ballroom | 71,690 | 131,493 | (59,803) | 18,484 | 38,581 | (79,900) | --- | --- | --- | (421,668) | --- | --- | 38,581 | 8,055 |
| Refuse and Recycling | 169,072 | 129,711 | 39,361 | 316 | --- | 39,677 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Sewer Utility | 636,246 | 793,024 | (156,778) | 120,770 | --- | (36,008) | --- | --- | --- | --- | 41,303 | --- | --- | --- |
| Water Utility | 621,711 | 349,363 | 272,348 | 38,821 | 18,578 | 292,591 | --- | --- | --- | --- | 499,061 | 476,240 | 18,578 | 119,145 |
| Total | 2,827,168 | 2,602,614 | 224,554 | 179,863 | 57,159 | 347,258 | --- | --- | --- | 40,000 | 540,364 | 476,240 | 57,159 | 127,200 |
| Glyndon | | | | | | | | | | | | | | |
| Sewer | 342,954 | 187,388 | 155,566 | 11,813 | 9,786 | 157,593 | 262 | --- | --- | --- | --- | --- | 9,786 | 53,999 |
| Water | 253,638 | 217,600 | 36,038 | 1,181 | 29,857 | 7,362 | --- | --- | --- | --- | 75,794 | 1,370,000 | 29,857 | 49,236 |
| Total | 596,592 | 404,988 | 191,604 | 12,994 | 39,643 | 164,955 | 262 | --- | --- | --- | 75,794 | 1,370,000 | 39,643 | 103,235 |
| Golden Valley | | | | | | | | | | | | | | |
| Brookview Golf | 1,543,151 | 1,710,090 | (166,939) | 39,030 | --- | (127,909) | --- | --- | --- | 50,000 | 185,440 | --- | --- | --- |
| Motor Vehicle | 347,382 | 323,073 | 24,309 | 3,771 | --- | 28,080 | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Recycling | 323,184 | 393,280 | (70,096) | 101,658 | --- | 31,562 | --- | 4,188 | 25,331 | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|----------------|---------------|--------------------|------------|----------------|----------------|------------------|------------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer Utility | 2,278,128 | 1,871,604 | 406,524 | 205,484 | 67,642 | 544,366 | --- | --- | 135,107 | --- | 402,149 | --- | 67,642 | 1,510,000 |
| Utility [3] | 7,751,250 | 9,856,853 | (2,105,603) | 527,827 | 7,453 | (1,585,229) | --- | --- | 466,688 | --- | 609,158 | --- | 7,453 | --- |
| Total | 12,243,095 | 14,154,900 | (1,911,805) | 877,770 | 75,095 | (1,109,130) | --- | 4,188 | 627,126 | 100,000 | 1,196,747 | --- | 75,095 | 1,510,000 |
| Gonvick | | | | | | | | | | | | | | |
| Water, Sewer, and Refuse [1] | 102,299 | 89,144 | 13,155 | 165,009 | 11,666 | 166,498 | --- | 164,531 | --- | 8,547 | 164,866 | 438,000 | 3,119 | 438,000 |
| Total | 102,299 | 89,144 | 13,155 | 165,009 | 11,666 | 166,498 | --- | 164,531 | --- | 8,547 | 164,866 | 438,000 | 3,119 | 438,000 |
| Good Thunder | | | | | | | | | | | | | | |
| Refuse Collection | 47,237 | 48,194 | (957) | --- | --- | (957) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 94,259 | 72,467 | 21,792 | --- | 4,397 | 17,395 | --- | --- | --- | --- | --- | --- | 4,397 | 58,000 |
| Water Utility | 60,515 | 92,452 | (31,937) | --- | --- | (31,937) | --- | --- | --- | --- | 5,500 | --- | --- | --- |
| Total | 202,011 | 213,113 | (11,102) | --- | 4,397 | (15,499) | --- | --- | --- | --- | 5,500 | --- | 4,397 | 58,000 |
| Goodhue | | | | | | | | | | | | | | |
| Disposal Fee [0] | 71,781 | 64,554 | 7,227 | --- | --- | 7,227 | --- | --- | --- | --- | --- | --- | --- | --- |
| Gas [0] | 1,192,076 | 1,315,721 | (123,645) | 100,748 | 14,880 | (37,777) | --- | --- | --- | --- | --- | 670,000 | 14,880 | 50,000 |
| Recycling [0] | 21,026 | 15,556 | 5,470 | --- | --- | 5,470 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse [0] | 46,325 | 41,437 | 4,888 | --- | --- | 4,888 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 93,913 | 198,517 | (104,604) | 214 | --- | (104,390) | --- | --- | --- | --- | 93,977 | --- | --- | --- |
| Water [0] | 148,421 | 155,202 | (6,781) | 435 | --- | (6,346) | --- | --- | --- | --- | --- | --- | --- | 25,000 |
| Total | 1,573,542 | 1,790,987 | (217,445) | 101,397 | 14,880 | (130,928) | --- | --- | --- | --- | 93,977 | 670,000 | 14,880 | 75,000 |
| Goodridge | | | | | | | | | | | | | | |
| Liquor | 350,213 | 343,415 | 6,798 | --- | --- | 6,798 | --- | --- | --- | 37,238 | --- | --- | --- | --- |
| Refuse | 13,622 | 9,926 | 3,696 | --- | --- | 3,696 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 11,701 | 25,173 | (13,472) | --- | --- | (13,472) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|---------------|----------------|---------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 14,722 | 24,575 | (9,853) | --- | --- | (9,853) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 390,258 | 403,089 | (12,831) | --- | --- | (12,831) | --- | --- | --- | 37,238 | --- | --- | --- | --- |
| Goodview | | | | | | | | | | | | | | |
| Sewer | 661,701 | 567,168 | 94,533 | 7,503 | --- | 102,036 | --- | --- | --- | --- | 581,212 | --- | --- | --- |
| Water | 716,471 | 544,834 | 171,637 | 8,190 | 89,038 | 90,789 | --- | --- | --- | --- | 124,531 | --- | 89,038 | 191,000 |
| Total | 1,378,172 | 1,112,002 | 266,170 | 15,693 | 89,038 | 192,825 | --- | --- | --- | --- | 705,743 | --- | 89,038 | 191,000 |
| Graceville | | | | | | | | | | | | | | |
| Water and Sewer [3] | 312,289 | 172,351 | 139,938 | 6,667 | 10,930 | 135,675 | 1,333 | --- | --- | (17,191) | 96,796 | --- | 10,930 | 60,000 |
| Total | 312,289 | 172,351 | 139,938 | 6,667 | 10,930 | 135,675 | 1,333 | --- | --- | (17,191) | 96,796 | --- | 10,930 | 60,000 |
| Granada | | | | | | | | | | | | | | |
| Utility [3][27] | 48,579 | 56,408 | (7,829) | 24,946 | --- | 17,117 | 23,016 | --- | --- | --- | 428,124 | 300,500 | --- | --- |
| Total | 48,579 | 56,408 | (7,829) | 24,946 | --- | 17,117 | 23,016 | --- | --- | --- | 428,124 | 300,500 | --- | --- |
| Grand Marais | | | | | | | | | | | | | | |
| Liquor | 1,913,648 | 1,596,470 | 317,178 | 3,567 | --- | 320,745 | --- | --- | --- | 200,000 | 12,196 | --- | --- | --- |
| Electric | 2,874,986 | 2,604,946 | 270,040 | 10,768 | 93,166 | 187,642 | --- | --- | --- | 645 | 83,215 | --- | 93,166 | 255,000 |
| Golf Course | 121,102 | 176,571 | (55,469) | 5,002 | --- | (50,467) | --- | --- | 26,753 | (25,380) | 4,531 | --- | --- | --- |
| Sewer | 570,464 | 550,431 | 20,033 | 10,451 | 8,656 | 21,828 | --- | --- | --- | 55,533 | 75,647 | --- | 8,656 | 15,000 |
| Water | 370,707 | 343,008 | 27,699 | 42,464 | 32,144 | 38,019 | --- | --- | --- | 45,638 | --- | --- | 32,144 | 88,000 |
| Total | 5,850,907 | 5,271,426 | 579,481 | 72,252 | 133,966 | 517,767 | --- | --- | 26,753 | 276,436 | 175,589 | --- | 133,966 | 358,000 |
| Grand Meadow | | | | | | | | | | | | | | |
| Water and Sewer Utility [3] | 264,038 | 223,446 | 40,592 | --- | --- | 40,592 | --- | --- | --- | 130,565 | --- | --- | --- | --- |
| Total | 264,038 | 223,446 | 40,592 | --- | --- | 40,592 | --- | --- | --- | 130,565 | --- | --- | --- | --- |
| Grand Rapids | | | | | | | | | | | | | | |
| Electric [29] | 14,822,539 | 14,122,305 | 700,234 | 131,019 | 890,705 | (59,452) | --- | --- | --- | --- | 1,064,884 | --- | 19,538 | 151,650 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|--------------------|----------------|----------------|---------------|------------------|------------------|-------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Pokegama Golf Course | 555,588 | 553,000 | 2,588 | 6,490 | 1,859 | 7,219 | --- | --- | --- | 3,500 | 158,878 | --- | 1,859 | --- |
| Storm Water Utility | 553,074 | 425,389 | 127,685 | 4,429 | --- | 132,114 | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater Collection [29] | 1,535,584 | 1,165,333 | 370,251 | 25,958 | 20,434 | 375,775 | --- | --- | --- | --- | 464,072 | --- | 19,914 | 211,705 |
| Wastewater Treatment [29] | 4,580,498 | 6,377,470 | (1,796,972) | 1,200,596 | 886,688 | (1,483,064) | --- | --- | --- | --- | 620,088 | --- | 861,826 | 1,658,570 |
| Water [29] | 1,581,167 | 1,567,616 | 13,551 | 19,059 | 48,284 | (15,674) | --- | --- | --- | --- | 1,643,477 | --- | 47,310 | 143,275 |
| Total | 23,628,450 | 24,211,113 | (582,663) | 1,387,551 | 1,847,970 | (1,043,082) | --- | --- | --- | 3,500 | 3,951,399 | --- | 950,447 | 2,165,200 |
| Granite Falls | | | | | | | | | | | | | | |
| Liquor | 1,164,256 | 1,068,001 | 96,255 | 17,511 | 13,261 | 100,505 | --- | --- | --- | 69,475 | --- | --- | 13,261 | 30,000 |
| Cable T.V. | 35,466 | 30,012 | 5,454 | --- | --- | 5,454 | --- | --- | --- | 17,550 | --- | --- | --- | --- |
| Community Activity Center | 189,409 | 505,047 | (315,638) | 121,881 | 19,476 | (213,233) | 121,114 | --- | --- | (202,481) | --- | --- | 19,476 | 100,000 |
| Community Housing [29] | 212,961 | 100,676 | 112,285 | --- | 56,598 | 55,687 | --- | --- | --- | 15,210 | 36,210 | --- | 56,598 | 56,497 |
| Electric | 3,527,120 | 2,921,744 | 605,376 | 5,249 | 129,060 | 481,565 | --- | --- | --- | 137,103 | 1,400,008 | 220,000 | 124,060 | 200,000 |
| Hospital [11] | 19,107,523 | 17,730,861 | 1,376,662 | 41,246 | 52,373 | 1,365,535 | --- | --- | 24,694 | 220,000 | 2,446,075 | 5,000,000 | 52,373 | 195,569 |
| Motor Vehicle | 106,386 | 95,160 | 11,226 | --- | --- | 11,226 | --- | --- | --- | 600 | --- | --- | --- | --- |
| Sewer | 372,290 | 544,256 | (171,966) | 86,857 | 53,711 | (138,820) | 85,755 | --- | --- | (904) | 1,347,383 | --- | 53,711 | --- |
| Water | 741,187 | 582,325 | 158,862 | 63,447 | 248,104 | (25,795) | 59,330 | --- | --- | 28,287 | 513,622 | 8,107,444 | 109,615 | 8,120,000 |
| Total | 25,456,598 | 23,578,082 | 1,878,516 | 336,191 | 572,583 | 1,642,124 | 266,199 | --- | 24,694 | 284,840 | 5,743,298 | 13,327,444 | 429,094 | 8,702,066 |
| Grasston | | | | | | | | | | | | | | |
| Sewer [0] | 13,212 | 6,673 | 6,539 | --- | --- | 6,539 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 13,212 | 6,673 | 6,539 | --- | --- | 6,539 | --- | --- | --- | --- | --- | --- | --- | --- |
| Green Isle | | | | | | | | | | | | | | |
| Refuse [0] | 33,121 | 40,940 | (7,819) | 4,534 | --- | (3,285) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility [0] | 195,903 | 230,986 | (35,083) | 74 | 33,158 | (68,167) | --- | --- | --- | 53,865 | --- | --- | 23,055 | 10,103 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|----------------|----------------|------------------|----------------|---------------|------------------|------------|----------------|--------------|------------------|----------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility [0] | 65,536 | 56,192 | 9,344 | --- | 17,855 | (8,511) | --- | --- | --- | (2,855) | --- | --- | 12,415 | 5,440 |
| Total | 294,560 | 328,118 | (33,558) | 4,608 | 51,013 | (79,963) | --- | --- | --- | 51,010 | --- | --- | 35,470 | 15,543 |
| Greenbush | | | | | | | | | | | | | | |
| Sanitation | 88,557 | 92,381 | (3,824) | 635 | --- | (3,189) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 87,612 | 105,557 | (17,945) | 10,980 | 8,602 | (15,567) | --- | --- | --- | --- | --- | --- | 8,602 | 10,465 |
| Water | 192,852 | 195,032 | (2,180) | 142,418 | 24,230 | 116,008 | --- | --- | --- | (15,000) | 44,576 | 54,791 | 24,230 | 86,565 |
| Total | 369,021 | 392,970 | (23,949) | 154,033 | 32,832 | 97,252 | --- | --- | --- | (15,000) | 44,576 | 54,791 | 32,832 | 97,030 |
| Greenfield | | | | | | | | | | | | | | |
| Industrial Park Sewer | 67,428 | 120,776 | (53,348) | (367) | --- | (53,715) | --- | --- | --- | (46,000) | --- | --- | --- | --- |
| Industrial Park Water | 64,156 | 108,173 | (44,017) | 382 | --- | (43,635) | --- | --- | --- | 46,000 | --- | --- | --- | --- |
| Lake Sarah Sewer | 28,170 | 34,405 | (6,235) | 485 | --- | (5,750) | --- | --- | --- | --- | 1,996 | --- | --- | --- |
| Total | 159,754 | 263,354 | (103,600) | 500 | --- | (103,100) | --- | --- | --- | --- | 1,996 | --- | --- | --- |
| Greenwood | | | | | | | | | | | | | | |
| Marina | 32,700 | 8,756 | 23,944 | --- | --- | 23,944 | --- | --- | --- | 15,846 | --- | --- | --- | --- |
| Sewer | 106,938 | 115,871 | (8,933) | 6,292 | --- | (2,641) | --- | --- | --- | 10,866 | --- | --- | --- | --- |
| Total | 139,638 | 124,627 | 15,011 | 6,292 | --- | 21,303 | --- | --- | --- | 26,712 | --- | --- | --- | --- |
| Grey Eagle | | | | | | | | | | | | | | |
| Garage | 23,912 | 23,964 | (52) | --- | --- | (52) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 65,635 | 37,390 | 28,245 | 365 | 8,758 | 19,852 | 339 | --- | --- | 1,612 | 15,287 | --- | 8,758 | 34,655 |
| Water | 33,339 | 32,139 | 1,200 | 179 | --- | 1,379 | 154 | --- | --- | (330) | 15,287 | --- | --- | --- |
| Total | 122,886 | 93,493 | 29,393 | 544 | 8,758 | 21,179 | 493 | --- | --- | 1,282 | 30,574 | --- | 8,758 | 34,655 |
| Grove City | | | | | | | | | | | | | | |
| Economic Development Authority - Senior Housing [29] | 109,425 | 92,347 | 17,078 | 18 | 16,934 | 162 | --- | --- | --- | --- | --- | --- | 16,934 | 59,000 |
| Electric | 980,208 | 1,060,145 | (79,937) | 4,642 | --- | (75,295) | --- | --- | --- | --- | 46,843 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|-----------------|---------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Sewer | 164,401 | 74,734 | 89,667 | --- | --- | 89,667 | --- | --- | --- | --- | 77,700 | --- | --- | --- | |
| Water | 180,952 | 165,228 | 15,724 | --- | 12,925 | 2,799 | --- | --- | --- | --- | --- | --- | 12,925 | 69,000 | |
| Total | 1,434,986 | 1,392,454 | 42,532 | 4,660 | 29,859 | 17,333 | --- | --- | --- | --- | 124,543 | --- | 29,859 | 128,000 | |
| Grygla | | | | | | | | | | | | | | | |
| Sewer | 35,394 | 52,335 | (16,941) | 1,197 | --- | (15,744) | --- | --- | --- | 2,503 | --- | --- | --- | --- | |
| Water | 39,933 | 47,096 | (7,163) | 1,495 | --- | (5,668) | --- | --- | --- | (3,913) | --- | --- | --- | --- | |
| Total | 75,327 | 99,431 | (24,104) | 2,692 | --- | (21,412) | --- | --- | --- | (1,410) | --- | --- | --- | --- | |
| Gully | | | | | | | | | | | | | | | |
| Garbage Fund [0] | 12,018 | 9,988 | 2,030 | 615 | 1,375 | 1,270 | 48 | --- | --- | --- | --- | --- | --- | --- | |
| Total | 12,018 | 9,988 | 2,030 | 615 | 1,375 | 1,270 | 48 | --- | --- | --- | --- | --- | --- | --- | |
| Hackensack | | | | | | | | | | | | | | | |
| Liquor | 1,049,481 | 973,485 | 75,996 | 71 | 15,110 | 60,957 | --- | --- | --- | --- | --- | --- | 15,110 | 35,000 | |
| Sewer | 112,645 | 113,838 | (1,193) | 7,365 | 13,556 | (7,384) | --- | --- | --- | --- | --- | --- | 13,556 | 48,346 | |
| Water | 103,750 | 160,727 | (56,977) | 240 | 10,930 | (67,667) | --- | --- | --- | --- | --- | --- | 10,930 | 9,000 | |
| Total | 1,265,876 | 1,248,050 | 17,826 | 7,676 | 39,596 | (14,094) | --- | --- | --- | --- | --- | --- | 39,596 | 92,346 | |
| Hadley | | | | | | | | | | | | | | | |
| Liquor | 243,054 | 264,673 | (21,619) | 7,034 | --- | (14,585) | --- | --- | --- | (12,242) | 12,495 | --- | --- | --- | |
| Sewer | 18,973 | 35,825 | (16,852) | 3,587 | 11,019 | (24,284) | --- | --- | --- | (15,429) | --- | --- | 11,019 | 7,110 | |
| Water | 21,683 | 39,953 | (18,270) | 3,615 | 10,681 | (25,336) | --- | --- | --- | (16,715) | 2,025 | --- | 10,681 | 6,890 | |
| Total | 283,710 | 340,451 | (56,741) | 14,236 | 21,700 | (64,205) | --- | --- | --- | (44,386) | 14,520 | --- | 21,700 | 14,000 | |
| Hallock | | | | | | | | | | | | | | | |
| Economic Development Authority | --- | 13,119 | (13,119) | --- | --- | (13,119) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Gas | 627,359 | 608,387 | 18,972 | 4,973 | --- | 23,945 | --- | --- | --- | 50,000 | 59,406 | --- | --- | --- | |
| Sewer | 51,703 | 177,989 | (126,286) | 47 | --- | (126,239) | --- | --- | --- | (92,000) | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|--------|----------------|---------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 206,085 | 260,916 | (54,831) | 10,152 | 23,256 | (67,935) | --- | --- | --- | (15,000) | 6,229 | --- | 23,256 | 25,000 |
| Total | 885,147 | 1,060,411 | (175,264) | 15,172 | 23,256 | (183,348) | --- | --- | --- | (57,000) | 65,635 | --- | 23,256 | 25,000 |
| Halstad | | | | | | | | | | | | | | |
| John Wimmer Homes | 33,910 | 24,893 | 9,017 | 52 | --- | 9,069 | --- | --- | --- | --- | 2,195 | --- | --- | --- |
| Public Service Utilities | 1,344,150 | 1,587,745 | (243,595) | 129,843 | --- | (113,752) | --- | --- | --- | --- | 109,272 | --- | --- | --- |
| Sunrise Apartments | 49,493 | 50,838 | (1,345) | 1,719 | --- | 374 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 1,427,553 | 1,663,476 | (235,923) | 131,614 | --- | (104,309) | --- | --- | --- | --- | 111,467 | --- | --- | --- |
| Hamburg | | | | | | | | | | | | | | |
| Sewer | 63,849 | 86,926 | (23,077) | 29,948 | 2,888 | 3,983 | --- | --- | --- | --- | 57,533 | --- | 2,888 | 19,294 |
| Storm Water | 67,923 | 18,426 | 49,497 | --- | 32,981 | 16,516 | --- | --- | --- | (6,800) | --- | --- | 32,981 | 38,000 |
| Water | 121,549 | 108,116 | 13,433 | 7,920 | 18,716 | 2,637 | --- | --- | --- | (12,000) | --- | --- | 18,716 | 60,000 |
| Total | 253,321 | 213,468 | 39,853 | 37,868 | 54,585 | 23,136 | --- | --- | --- | (18,800) | 57,533 | --- | 54,585 | 117,294 |
| Hammond | | | | | | | | | | | | | | |
| Sewer | 36,046 | 112,943 | (76,897) | 3,959 | --- | (72,938) | --- | --- | --- | 187 | --- | --- | --- | --- |
| Water | 22,796 | 24,025 | (1,229) | --- | --- | (1,229) | --- | --- | --- | (71) | --- | --- | --- | --- |
| Total | 58,842 | 136,968 | (78,126) | 3,959 | --- | (74,167) | --- | --- | --- | 116 | --- | --- | --- | --- |
| Hampton | | | | | | | | | | | | | | |
| Sewer | 120,522 | 58,652 | 61,870 | 807 | --- | 62,677 | --- | --- | --- | 14,337 | 17,818 | --- | --- | --- |
| Water | 58,932 | 121,250 | (62,318) | 14,923 | 14,630 | (62,025) | --- | --- | 14,630 | 14,337 | 4,220 | --- | --- | --- |
| Total | 179,454 | 179,902 | (448) | 15,730 | 14,630 | 652 | --- | --- | 14,630 | 28,674 | 22,038 | --- | --- | --- |
| Hancock | | | | | | | | | | | | | | |
| Garbage | 73,577 | 75,410 | (1,833) | --- | --- | (1,833) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 179,883 | 156,244 | 23,639 | 71,937 | 64,393 | 31,183 | 54,615 | --- | --- | --- | --- | --- | 64,393 | 95,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|----------------|----------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 153,800 | 148,313 | 5,487 | 3,480 | 32,037 | (23,070) | --- | --- | --- | --- | --- | --- | 32,037 | 65,000 |
| Total | 407,260 | 379,967 | 27,293 | 75,417 | 96,430 | 6,280 | 54,615 | --- | --- | --- | --- | --- | 96,430 | 160,000 |
| Hanley Falls | | | | | | | | | | | | | | |
| Liquor | 215,682 | 231,576 | (15,894) | 4,040 | --- | (11,854) | --- | 138 | 46 | --- | --- | --- | --- | --- |
| Water | 67,032 | 145,255 | (78,223) | 43,223 | 34,512 | (69,512) | --- | 43,099 | --- | --- | 10,411 | --- | 34,512 | 11,082 |
| Sewer | 55,934 | 32,302 | 23,632 | 192,556 | 17,404 | 198,784 | --- | 191,982 | 574 | --- | 505,259 | --- | 17,404 | 3,200 |
| Garbage | 22,090 | 21,374 | 716 | --- | --- | 716 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 360,738 | 430,507 | (69,769) | 239,819 | 51,916 | 118,134 | --- | 235,219 | 620 | --- | 515,670 | --- | 51,916 | 14,282 |
| Hanover | | | | | | | | | | | | | | |
| Sewer | 263,040 | 290,048 | (27,008) | 186,195 | 172,706 | (13,519) | --- | --- | --- | --- | --- | --- | 15,853 | 91,000 |
| Storm Sewer | 43,404 | 69,919 | (26,515) | 10,471 | --- | (16,044) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 79,846 | 98,558 | (18,712) | 92,761 | 69,695 | 4,354 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 386,290 | 458,525 | (72,235) | 289,427 | 242,401 | (25,209) | --- | --- | --- | --- | --- | --- | 15,853 | 91,000 |
| Hanska | | | | | | | | | | | | | | |
| Liquor | 280,726 | 265,605 | 15,121 | 5,742 | 126 | 20,737 | --- | --- | --- | 10,000 | 2,306 | --- | --- | --- |
| Wastewater | 44,190 | 39,484 | 4,706 | 2,158 | --- | 6,864 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 80,949 | 47,523 | 33,426 | --- | 3,421 | 30,005 | --- | --- | --- | --- | --- | --- | 3,421 | 6,534 |
| Total | 405,865 | 352,612 | 53,253 | 7,900 | 3,547 | 57,606 | --- | --- | --- | 10,000 | 2,306 | --- | 3,421 | 6,534 |
| Hardwick | | | | | | | | | | | | | | |
| Refuse [0] | 15,254 | 16,383 | (1,129) | --- | --- | (1,129) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 16,214 | 8,004 | 8,210 | 24 | --- | 8,234 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 25,114 | 29,297 | (4,183) | --- | --- | (4,183) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 56,582 | 53,684 | 2,898 | 24 | --- | 2,922 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Harmony | | | | | | | | | | | | | | |
| Electric | 1,024,763 | 959,098 | 65,665 | 22,909 | --- | 88,574 | --- | --- | --- | 18,000 | 27,054 | --- | --- | --- |
| Refuse and Recycling | 52,888 | 61,805 | (8,917) | 26 | --- | (8,891) | --- | --- | --- | 11,000 | --- | --- | --- | --- |
| Senior Housing [16] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 305,160 | 294,149 | 11,011 | 1,568 | 3,385 | 9,194 | --- | --- | --- | 3,500 | --- | --- | 3,385 | 64,452 |
| Storm Water | 9,656 | 29,237 | (19,581) | (3) | --- | (19,584) | --- | --- | --- | 2,500 | --- | --- | --- | --- |
| Water | 204,222 | 142,941 | 61,281 | 830 | --- | 62,111 | --- | --- | --- | 33,500 | 23,711 | --- | --- | --- |
| Total | 1,596,689 | 1,487,230 | 109,459 | 25,330 | 3,385 | 131,404 | --- | --- | --- | 68,500 | 50,765 | --- | 3,385 | 64,452 |
| Harris | | | | | | | | | | | | | | |
| Cemetery | 750 | 2,712 | (1,962) | 531 | --- | (1,431) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 133,900 | 224,184 | (90,284) | 93,273 | 45,205 | (42,216) | 92,214 | --- | --- | --- | --- | --- | 45,205 | 10,000 |
| Water | 107,013 | 132,967 | (25,954) | 95,580 | 14,781 | 54,845 | 88,118 | --- | --- | --- | 6,482 | --- | 14,781 | 35,000 |
| Total | 241,663 | 359,863 | (118,200) | 189,384 | 59,986 | 11,198 | 180,332 | --- | --- | --- | 6,482 | --- | 59,986 | 45,000 |
| Hartland | | | | | | | | | | | | | | |
| Sewer Utility | 40,477 | 24,033 | 16,444 | 178 | --- | 16,622 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Utility | 66,188 | 64,948 | 1,240 | 78,380 | --- | 79,620 | --- | 78,362 | --- | --- | 129,427 | --- | --- | --- |
| Total | 106,665 | 88,981 | 17,684 | 78,558 | --- | 96,242 | --- | 78,362 | --- | --- | 129,427 | --- | --- | --- |
| Hastings | | | | | | | | | | | | | | |
| Hydro | 921,052 | 738,402 | 182,650 | 6,779 | --- | 189,429 | --- | --- | --- | 353,409 | --- | --- | --- | --- |
| Sewer | 1,938,196 | 1,940,624 | (2,428) | 58,167 | --- | 55,739 | --- | --- | --- | 792,078 | 66,925 | --- | --- | --- |
| Storm Water | 429,957 | 378,573 | 51,384 | 7,326 | 1,678 | 57,032 | --- | --- | --- | 7,526 | --- | --- | 1,678 | 40,500 |
| Water | 1,867,409 | 1,897,229 | (29,820) | 127,517 | 168,180 | (70,483) | --- | --- | --- | 1,511,777 | 44,310 | --- | 168,180 | 445,000 |
| Total | 5,156,614 | 4,954,828 | 201,786 | 199,789 | 169,858 | 231,717 | --- | --- | --- | 2,664,790 | 111,235 | --- | 169,858 | 485,500 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|------------|----------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Hatfield | | | | | | | | | | | | | | |
| Garbage [0] | 2,448 | 2,184 | 264 | --- | --- | 264 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 6,170 | 4,374 | 1,796 | 64 | --- | 1,860 | --- | --- | --- | 3,130 | --- | --- | --- | --- |
| Water [0] | 3,868 | 3,535 | 333 | 179 | --- | 512 | --- | --- | --- | (3,130) | --- | --- | --- | --- |
| Total | 12,486 | 10,093 | 2,393 | 243 | --- | 2,636 | --- | --- | --- | --- | --- | --- | --- | --- |
| Hawley | | | | | | | | | | | | | | |
| Liquor | 1,039,967 | 992,592 | 47,375 | 53 | 26,189 | 21,239 | --- | --- | --- | 5,000 | --- | --- | 26,189 | 20,000 |
| Electric | 2,375,296 | 2,266,125 | 109,171 | 11,698 | --- | 120,869 | --- | --- | --- | 144,669 | 116,498 | --- | --- | --- |
| Gas | 977,978 | 829,359 | 148,619 | 502 | 9,200 | 139,921 | --- | --- | --- | 63,049 | 7,658 | --- | 9,200 | 25,000 |
| Sewer | 270,152 | 278,209 | (8,057) | 671 | 5,734 | (13,120) | --- | --- | --- | 87,700 | --- | --- | 5,734 | 65,000 |
| Water | 345,288 | 304,447 | 40,841 | 59 | 15,647 | 25,253 | --- | --- | --- | 99,000 | --- | --- | 15,647 | 72,000 |
| Total | 5,008,681 | 4,670,732 | 337,949 | 12,983 | 56,770 | 294,162 | --- | --- | --- | 399,418 | 124,156 | --- | 56,770 | 182,000 |
| Hayfield | | | | | | | | | | | | | | |
| Field Crest Care Center [14][29] | 4,005,955 | 3,974,695 | 31,260 | 14,841 | 86,603 | (40,502) | --- | --- | --- | --- | 76,273 | 26,399 | 86,603 | 181,216 |
| Water and Sewer [3] | 335,339 | 409,992 | (74,653) | 163,552 | 100,235 | (11,336) | --- | --- | 161,335 | --- | 1,339,678 | 1,702,474 | 100,235 | 1,075,000 |
| Total | 4,341,294 | 4,384,687 | (43,393) | 178,393 | 186,838 | (51,838) | --- | --- | 161,335 | --- | 1,415,951 | 1,728,873 | 186,838 | 1,256,216 |
| Hayward | | | | | | | | | | | | | | |
| Water | 63,418 | 41,768 | 21,650 | 12,692 | 5,880 | 28,462 | --- | --- | --- | --- | 36,000 | --- | 5,880 | 10,000 |
| Sewer | 42,787 | 40,548 | 2,239 | 56,627 | --- | 58,866 | --- | --- | --- | --- | 22,163 | --- | --- | --- |
| Total | 106,205 | 82,316 | 23,889 | 69,319 | 5,880 | 87,328 | --- | --- | --- | --- | 58,163 | --- | 5,880 | 10,000 |
| Hazel Run | | | | | | | | | | | | | | |
| Wastewater [0] | 327,827 | 31,220 | 296,607 | 302,431 | 639,585 | (40,547) | 320 | 302,111 | --- | (61,485) | --- | --- | --- | --- |
| Water [0] | 10,312 | 7,008 | 3,304 | 9 | 4,649 | (1,336) | --- | --- | --- | (3,000) | --- | --- | 3,449 | 1,200 |
| Total | 338,139 | 38,228 | 299,911 | 302,440 | 644,234 | (41,883) | 320 | 302,111 | --- | (64,485) | --- | --- | 3,449 | 1,200 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|---------------|------------|----------------|--------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Hector | | | | | | | | | | | | | | |
| Hummingbird Court | 28,560 | 16,132 | 12,428 | --- | 3,281 | 9,147 | --- | --- | --- | --- | --- | --- | 3,281 | 8,570 |
| Prairie View | 883,240 | 838,026 | 45,214 | --- | 71,018 | (25,804) | --- | --- | --- | --- | --- | --- | 71,018 | 120,000 |
| Refuse | 90,719 | 99,433 | (8,714) | --- | --- | (8,714) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 305,467 | 301,162 | 4,305 | --- | 11,896 | (7,591) | --- | --- | --- | --- | 25,520 | --- | 11,896 | 127,168 |
| Water | 213,665 | 159,116 | 54,549 | 50 | 4,093 | 50,506 | --- | --- | --- | --- | 121,776 | 109,000 | 4,093 | --- |
| Total | 1,521,651 | 1,413,869 | 107,782 | 50 | 90,288 | 17,544 | --- | --- | --- | --- | 147,296 | 109,000 | 90,288 | 255,738 |
| Henderson | | | | | | | | | | | | | | |
| Environmental Services | 29,347 | 22,017 | 7,330 | 22 | 3,104 | 4,248 | --- | --- | --- | (12,700) | --- | --- | 3,104 | 14,000 |
| Sewer Utility | 414,655 | 359,680 | 54,975 | 133,053 | 65,307 | 122,721 | --- | --- | --- | --- | --- | --- | 65,307 | 269,100 |
| Water Utility | 137,376 | 164,225 | (26,849) | 1,405 | 55,268 | (80,712) | --- | --- | --- | --- | 153,753 | 770,000 | 14,873 | 29,900 |
| Total | 581,378 | 545,922 | 35,456 | 134,480 | 123,679 | 46,257 | --- | --- | --- | (12,700) | 153,753 | 770,000 | 83,284 | 313,000 |
| Hendricks | | | | | | | | | | | | | | |
| Garbage | 40,777 | 40,610 | 167 | 1 | --- | 168 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 187,862 | 86,923 | 100,939 | 294 | 66,190 | 35,043 | --- | --- | --- | --- | 25,345 | --- | 66,190 | 56,563 |
| Water | 121,331 | 101,097 | 20,234 | 362 | 1,682 | 18,914 | --- | --- | --- | --- | --- | --- | 1,682 | 6,900 |
| Total | 349,970 | 228,630 | 121,340 | 657 | 67,872 | 54,125 | --- | --- | --- | --- | 25,345 | --- | 67,872 | 63,463 |
| Hendrum | | | | | | | | | | | | | | |
| Economic Development Authority | 6,488 | 14,680 | (8,192) | 922 | --- | (7,270) | --- | --- | --- | (4,000) | --- | --- | --- | --- |
| Garbage | 28,800 | 28,169 | 631 | --- | --- | 631 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 65,389 | 44,919 | 20,470 | --- | 6,660 | 13,810 | --- | --- | --- | --- | --- | --- | 6,660 | 22,000 |
| Water | 52,931 | 43,908 | 9,023 | 2,292 | 1,990 | 9,325 | --- | --- | --- | --- | --- | --- | 1,990 | 11,000 |
| Total | 153,608 | 131,676 | 21,932 | 3,214 | 8,650 | 16,496 | --- | --- | --- | (4,000) | --- | --- | 8,650 | 33,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|------------------|----------------|------------------|--------------|------------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Henning | | | | | | | | | | | | | | |
| Ambulance | 173,083 | 200,921 | (27,838) | 32,670 | 10,604 | (5,772) | 5,204 | --- | 3,055 | --- | 54,485 | --- | 10,604 | 14,509 |
| Country View Apartments | 53,849 | 26,902 | 26,947 | 121 | 3,786 | 23,282 | --- | --- | --- | 4,718 | --- | --- | 3,786 | 19,975 |
| Electric | 824,672 | 747,475 | 77,197 | 5,358 | 583 | 81,972 | --- | --- | --- | --- | 54,154 | --- | 583 | 797 |
| Natural Gas | 934,607 | 594,930 | 339,677 | --- | 39,318 | 300,359 | --- | --- | --- | --- | 23,071 | --- | 38,483 | 40,797 |
| Sewer | 152,598 | 148,653 | 3,945 | 210 | 10,183 | (6,028) | --- | --- | --- | --- | 1,800,315 | 1,798,320 | 10,183 | 86,685 |
| Water | 221,457 | 164,023 | 57,434 | 1,015,436 | 35,022 | 1,037,848 | --- | 1,015,284 | --- | --- | 1,300,360 | 285,070 | 34,029 | 83,022 |
| Willow Creek Senior Housing | 644,552 | 628,943 | 15,609 | --- | 129,924 | (114,315) | --- | --- | --- | (11,656) | 7,061 | --- | 116,465 | 80,000 |
| Total | 3,004,818 | 2,511,847 | 492,971 | 1,053,795 | 229,420 | 1,317,346 | 5,204 | 1,015,284 | 3,055 | (6,938) | 3,239,446 | 2,083,390 | 214,133 | 325,785 |
| Henriette | | | | | | | | | | | | | | |
| Sewer [0] | 67,661 | 43,472 | 24,189 | --- | --- | 24,189 | --- | --- | --- | --- | --- | --- | --- | 2,642 |
| Total | 67,661 | 43,472 | 24,189 | --- | --- | 24,189 | --- | --- | --- | --- | --- | --- | --- | 2,642 |
| Herman | | | | | | | | | | | | | | |
| Garbage | 31,168 | 25,119 | 6,049 | --- | --- | 6,049 | --- | --- | --- | (1,000) | --- | --- | --- | --- |
| Mosquito Control | 7,226 | 8,459 | (1,233) | --- | --- | (1,233) | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycle | 11,460 | 9,752 | 1,708 | --- | --- | 1,708 | --- | --- | --- | 1,000 | --- | --- | --- | --- |
| Sewer | 74,475 | 76,422 | (1,947) | 17 | 33,870 | (35,800) | --- | --- | --- | 331 | --- | --- | 33,870 | 30,000 |
| Water | 71,424 | 89,066 | (17,642) | --- | 1,521 | (19,163) | --- | --- | --- | (1) | 504,547 | 141,627 | 1,521 | 8,100 |
| Total | 195,753 | 208,818 | (13,065) | 17 | 35,391 | (48,439) | --- | --- | --- | 330 | 504,547 | 141,627 | 35,391 | 38,100 |
| Hermantown | | | | | | | | | | | | | | |
| Sewage Disposal | 1,215,540 | 1,271,428 | (55,888) | 131,547 | --- | 75,659 | --- | --- | --- | 60,419 | 1,617 | --- | --- | --- |
| Street Lighting | 128,197 | 37,212 | 90,985 | 8,011 | --- | 98,996 | --- | --- | --- | 2,500 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|----------------|--------------------|------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 1,188,397 | 1,335,674 | (147,277) | 224,771 | --- | 77,494 | --- | --- | --- | 16,246 | 39,483 | --- | --- | --- |
| Total | 2,532,134 | 2,644,314 | (112,180) | 364,329 | --- | 252,149 | --- | --- | --- | 79,165 | 41,100 | --- | --- | --- |
| Heron Lake | | | | | | | | | | | | | | |
| Liquor | 366,214 | 344,267 | 21,947 | 139 | 2,515 | 19,571 | --- | --- | --- | --- | 31,067 | --- | 2,515 | 9,000 |
| Sewer | 92,917 | 97,714 | (4,797) | 12 | --- | (4,785) | --- | --- | --- | 21,250 | --- | --- | --- | --- |
| Water | 414,306 | 388,106 | 26,200 | 2,092 | 93,470 | (65,178) | --- | --- | --- | (60,850) | --- | --- | 93,470 | 138,000 |
| Total | 873,437 | 830,087 | 43,350 | 2,243 | 95,985 | (50,392) | --- | --- | --- | (39,600) | 31,067 | --- | 95,985 | 147,000 |
| Hewitt | | | | | | | | | | | | | | |
| Sewer [0] | 26,734 | 12,227 | 14,507 | --- | --- | 14,507 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Water [0] | 40,001 | 25,762 | 14,239 | --- | --- | 14,239 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 66,735 | 37,989 | 28,746 | --- | --- | 28,746 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Hibbing | | | | | | | | | | | | | | |
| Economic Development Authority - Family Center [29] | --- | --- | --- | 24,553 | --- | 24,553 | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric [29] | 13,442,942 | 15,872,457 | (2,429,515) | 809,125 | 60,857 | (1,681,247) | --- | --- | --- | --- | 567,434 | --- | 60,857 | 337,395 |
| Garbage and Refuse Collection | 2,665,487 | 2,454,079 | 211,408 | 2,279 | --- | 213,687 | --- | --- | --- | --- | 202,815 | --- | --- | --- |
| Gas [29] | 8,388,021 | 7,327,753 | 1,060,268 | 504,872 | 37,973 | 1,527,167 | --- | --- | --- | --- | 96,858 | --- | 37,973 | 210,525 |
| Memorial Building Concessions | 8,407 | 886 | 7,521 | 233 | --- | 7,754 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Operations and Maintenance | 3,054,235 | 2,577,879 | 476,356 | 467,140 | 285,867 | 657,629 | --- | --- | --- | --- | 1,290,654 | 591,937 | 235,310 | 1,023,647 |
| Steam [29] | 3,323,869 | 5,057,067 | (1,733,198) | 200,062 | 15,047 | (1,548,183) | --- | --- | --- | --- | 113,147 | --- | 15,047 | 83,424 |
| Water [29] | 2,428,156 | 2,918,287 | (490,131) | 153,472 | 29,415 | (366,074) | --- | --- | --- | --- | 389,600 | --- | 29,415 | 143,943 |
| Total | 33,311,117 | 36,208,408 | (2,897,291) | 2,161,736 | 429,159 | (1,164,714) | --- | --- | --- | --- | 2,660,508 | 591,937 | 378,602 | 1,798,934 |
| Hill City | | | | | | | | | | | | | | |
| Garbage [0] | 25 | 2 | 23 | 2,533 | 2,534 | 22 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|--------------|----------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer [0] | 219,626 | 107,246 | 112,380 | 1,919 | 42,088 | 72,211 | --- | --- | --- | 99,658 | 19,062 | --- | 42,088 | 25,000 |
| Water [0] | 134,342 | 116,201 | 18,141 | 1,619 | --- | 19,760 | --- | --- | --- | 9,967 | --- | --- | --- | --- |
| Total | 353,993 | 223,449 | 130,544 | 6,071 | 44,622 | 91,993 | --- | --- | --- | 109,625 | 19,062 | --- | 42,088 | 25,000 |
| Hills | | | | | | | | | | | | | | |
| Garbage | 56,890 | 45,332 | 11,558 | --- | --- | 11,558 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 124,383 | 28,495 | 95,888 | --- | 868 | 95,020 | --- | --- | --- | --- | --- | --- | --- | 7,500 |
| Water | 139,931 | 111,411 | 28,520 | --- | 550 | 27,970 | --- | --- | --- | --- | --- | --- | 550 | 4,750 |
| Total | 321,204 | 185,238 | 135,966 | --- | 1,418 | 134,548 | --- | --- | --- | --- | --- | --- | 550 | 12,250 |
| Hilltop | | | | | | | | | | | | | | |
| Water and Sewer [3] | 116,996 | 168,710 | (51,714) | --- | --- | (51,714) | --- | --- | --- | (135,109) | --- | --- | --- | --- |
| Total | 116,996 | 168,710 | (51,714) | --- | --- | (51,714) | --- | --- | --- | (135,109) | --- | --- | --- | --- |
| Hinckley | | | | | | | | | | | | | | |
| Liquor | 2,555,119 | 2,308,746 | 246,373 | 1,137 | 48,833 | 198,677 | --- | --- | --- | 107,704 | 12,488 | --- | 48,833 | 65,000 |
| Sewer Utility | 711,031 | 533,406 | 177,625 | 1,054 | 38,446 | 140,233 | --- | --- | --- | 35,000 | 17,576 | --- | 38,446 | 173,469 |
| Water Utility | 499,661 | 325,646 | 174,015 | 794 | 37,372 | 137,437 | --- | --- | --- | 50,000 | 4,732 | --- | 37,372 | 104,000 |
| Total | 3,765,811 | 3,167,798 | 598,013 | 2,985 | 124,651 | 476,347 | --- | --- | --- | 192,704 | 34,796 | --- | 124,651 | 342,469 |
| Hitterdal | | | | | | | | | | | | | | |
| Liquor | 377,455 | 372,975 | 4,480 | 56 | --- | 4,536 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse | 29,813 | 23,187 | 6,626 | --- | --- | 6,626 | --- | --- | --- | 5,600 | --- | --- | --- | --- |
| Sewer | 32,586 | 28,160 | 4,426 | --- | 4,248 | 178 | --- | --- | --- | (5,600) | --- | --- | 4,248 | 9,280 |
| Water | 30,729 | 80,681 | (49,952) | 54 | 1,901 | (51,799) | --- | --- | --- | 55,512 | --- | --- | 1,901 | 8,000 |
| Total | 470,583 | 505,003 | (34,420) | 110 | 6,149 | (40,459) | --- | --- | --- | 55,512 | --- | --- | 6,149 | 17,280 |
| Hoffman | | | | | | | | | | | | | | |
| Center Apartments | 31,239 | 24,386 | 6,853 | 2,674 | 7,933 | 1,594 | --- | --- | --- | --- | --- | --- | 7,933 | 10,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|----------------|----------------|-----------------|---------------|----------------|-----------------|-------|----------------|--------------|------------------|----------------|-----------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Garbage | 76,182 | 69,866 | 6,316 | --- | --- | 6,316 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Health Care Mall | 17,889 | 13,237 | 4,652 | --- | 1,087 | 3,565 | --- | --- | --- | --- | 16,605 | --- | 1,087 | 1,469 | |
| Sewer | 182,857 | 154,211 | 28,646 | 366 | 61,332 | (32,320) | --- | --- | --- | --- | --- | --- | 61,332 | 1,704,448 | |
| Water | 160,899 | 194,606 | (33,707) | 477 | 31,967 | (65,197) | --- | --- | --- | --- | --- | --- | 31,967 | 57,000 | |
| Total | 469,066 | 456,306 | 12,760 | 3,517 | 102,319 | (86,042) | --- | --- | --- | --- | 16,605 | --- | 102,319 | 1,772,917 | |
| Hokah | | | | | | | | | | | | | | | |
| Sanitation | 40,712 | 37,519 | 3,193 | 32 | --- | 3,225 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 127,020 | 78,791 | 48,229 | 432 | --- | 48,661 | --- | --- | --- | 60,476 | --- | --- | --- | --- | |
| Water | 53,365 | 50,493 | 2,872 | 117 | --- | 2,989 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 221,097 | 166,803 | 54,294 | 581 | --- | 54,875 | --- | --- | --- | 60,476 | --- | --- | --- | --- | |
| Holdingford | | | | | | | | | | | | | | | |
| Liquor | 369,304 | 396,472 | (27,168) | 11,453 | 1,363 | (17,078) | --- | --- | --- | --- | 6,736 | --- | --- | --- | |
| Refuse | 59,440 | 58,296 | 1,144 | 5 | --- | 1,149 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 119,945 | 193,466 | (73,521) | 105 | 48,517 | (121,933) | --- | --- | --- | (185,463) | 105,351 | --- | 48,517 | 38,971 | |
| Water | 118,758 | 45,555 | 73,203 | 787 | 32,403 | 41,587 | --- | --- | --- | 20,813 | 64,727 | --- | 32,403 | 26,029 | |
| Total | 667,447 | 693,789 | (26,342) | 12,350 | 82,283 | (96,275) | --- | --- | --- | (164,650) | 176,814 | --- | 80,920 | 65,000 | |
| Holland | | | | | | | | | | | | | | | |
| Garbage [0] | 7,793 | 4,601 | 3,192 | --- | --- | 3,192 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer [0] | 13,480 | 9,514 | 3,966 | 145 | --- | 4,111 | --- | --- | --- | (6,000) | --- | --- | --- | --- | |
| Water [0] | 21,857 | 16,957 | 4,900 | 263 | --- | 5,163 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 43,130 | 31,072 | 12,058 | 408 | --- | 12,466 | --- | --- | --- | (6,000) | --- | --- | --- | --- | |
| Hollandale | | | | | | | | | | | | | | | |
| Garbage | 17,198 | 14,927 | 2,271 | --- | --- | 2,271 | --- | --- | --- | --- | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|----------------|-------|----------------|--------------|------------------|------------------|-----------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 24,134 | 17,808 | 6,326 | 219 | --- | 6,545 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 35,769 | 30,807 | 4,962 | 278 | 386 | 4,854 | --- | --- | --- | --- | --- | --- | 386 | 15,000 |
| Total | 77,101 | 63,542 | 13,559 | 497 | 386 | 13,670 | --- | --- | --- | --- | --- | --- | 386 | 15,000 |
| Holloway | | | | | | | | | | | | | | |
| Garbage | 9,054 | 12,647 | (3,593) | 7,797 | --- | 4,204 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 9,534 | 4,920 | 4,614 | 24,003 | --- | 28,617 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 20,506 | 38,161 | (17,655) | 43,548 | 9,184 | 16,709 | --- | --- | --- | --- | --- | --- | 9,184 | 110,000 |
| Total | 39,094 | 55,728 | (16,634) | 75,348 | 9,184 | 49,530 | --- | --- | --- | --- | --- | --- | 9,184 | 110,000 |
| Holt | | | | | | | | | | | | | | |
| Water [0] | 1,326 | 1,391 | (65) | --- | --- | (65) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 1,326 | 1,391 | (65) | --- | --- | (65) | --- | --- | --- | --- | --- | --- | --- | --- |
| Hopkins | | | | | | | | | | | | | | |
| Housing Authority | 256,884 | 625,667 | (368,783) | 306,860 | --- | (61,923) | --- | 306,860 | --- | --- | 133,757 | --- | --- | --- |
| Pavillion/Ice Arena | 384,026 | 457,309 | (73,283) | 877 | 2,937 | (75,343) | --- | --- | --- | (3,873) | 179,983 | --- | 2,937 | 15,000 |
| Refuse | 921,644 | 834,113 | 87,531 | 33,024 | --- | 120,555 | --- | --- | --- | 25,000 | --- | --- | --- | --- |
| Sewer | 2,025,913 | 2,000,210 | 25,703 | 89,797 | 41,896 | 73,604 | --- | --- | --- | 50,000 | 238,468 | --- | 41,896 | 70,000 |
| Storm Sewer | 802,898 | 478,247 | 324,651 | 8,159 | 30,439 | 302,371 | --- | --- | --- | 376,966 | 322,057 | --- | 30,439 | 205,000 |
| Water | 1,497,849 | 1,484,996 | 12,853 | 13,316 | 55,944 | (29,775) | --- | --- | 9,580 | 45,000 | 425,139 | --- | 55,944 | 265,000 |
| Total | 5,889,214 | 5,880,542 | 8,672 | 452,033 | 131,216 | 329,489 | --- | 306,860 | 9,580 | 493,093 | 1,299,404 | --- | 131,216 | 555,000 |
| Houston | | | | | | | | | | | | | | |
| Sewer | 158,575 | 142,174 | 16,401 | 107 | 10,140 | 6,368 | --- | --- | --- | --- | --- | --- | 10,140 | 29,940 |
| Water | 95,687 | 103,201 | (7,514) | 98 | 3,936 | (11,352) | --- | --- | --- | --- | --- | --- | 3,936 | 28,940 |
| Total | 254,262 | 245,375 | 8,887 | 205 | 14,076 | (4,984) | --- | --- | --- | --- | --- | --- | 14,076 | 58,880 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------|------------------|------------------|----------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Howard Lake | | | | | | | | | | | | | | |
| Liquor | 799,648 | 831,780 | (32,132) | 12,992 | 11,374 | (30,514) | --- | --- | --- | --- | --- | --- | 5,125 | 48,589 |
| Sewer | 802,726 | 768,728 | 33,998 | 193,930 | 264,736 | (36,808) | --- | --- | --- | 67,218 | 17,412 | 185,000 | 249,936 | 999,500 |
| Water | 475,923 | 302,065 | 173,858 | 585 | 236,618 | (62,175) | --- | --- | --- | 67,218 | 31,378 | 185,000 | 221,816 | 816,500 |
| Total | 2,078,297 | 1,902,573 | 175,724 | 207,507 | 512,728 | (129,497) | --- | --- | --- | 134,436 | 48,790 | 370,000 | 476,877 | 1,864,589 |
| Hoyt Lakes | | | | | | | | | | | | | | |
| Sanitation | 242,854 | 226,272 | 16,582 | 429 | --- | 17,011 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 301,379 | 392,183 | (90,804) | 792 | --- | (90,012) | --- | --- | --- | (29,919) | --- | --- | --- | --- |
| Water | 459,544 | 461,339 | (1,795) | 3,106 | --- | 1,311 | --- | --- | --- | 50,330 | --- | --- | --- | --- |
| Total | 1,003,777 | 1,079,794 | (76,017) | 4,327 | --- | (71,690) | --- | --- | --- | 20,411 | --- | --- | --- | --- |
| Hugo | | | | | | | | | | | | | | |
| Water and Sewer [3] | 1,874,463 | 1,980,909 | (106,446) | 946,466 | --- | 840,020 | --- | --- | --- | 108,279 | 38,221 | --- | --- | --- |
| Total | 1,874,463 | 1,980,909 | (106,446) | 946,466 | --- | 840,020 | --- | --- | --- | 108,279 | 38,221 | --- | --- | --- |
| Hutchinson | | | | | | | | | | | | | | |
| Liquor | 5,612,423 | 5,065,737 | 546,686 | 3,118 | 32,045 | 517,759 | --- | --- | --- | 450,000 | 31,676 | --- | 32,045 | --- |
| Composting | 3,150,408 | 2,695,545 | 454,863 | 21,553 | 20,115 | 456,301 | --- | --- | --- | 102,847 | 210,649 | --- | --- | --- |
| Housing and Redevelopment Authority [29] | 408,355 | 861,084 | (452,729) | 522,919 | 183,567 | (113,377) | --- | 229,472 | --- | --- | 119,852 | --- | --- | 5,595 |
| Public Utilities Commission | 42,208,053 | 38,368,872 | 3,839,181 | 374,224 | 1,430,907 | 2,782,498 | --- | --- | --- | 1,729,073 | 1,308,164 | --- | 904,530 | 1,175,000 |
| Refuse | 1,142,108 | 1,103,041 | 39,067 | 26,201 | 2,984 | 62,284 | --- | --- | --- | 55,000 | 39,470 | --- | 2,984 | 20,761 |
| Sewer | 3,186,134 | 3,151,475 | 34,659 | 779,523 | 373,716 | 440,466 | 661,822 | --- | --- | 147,520 | 13,075 | --- | 373,716 | 2,546,084 |
| Storm Water | 730,885 | 477,375 | 253,510 | 17,120 | 50,245 | 220,385 | --- | --- | --- | --- | --- | 607,571 | 50,245 | 155,152 |
| Water | 2,280,144 | 2,150,380 | 129,764 | 778,353 | 417,019 | 491,098 | --- | --- | --- | 315,507 | 13,076 | --- | 417,019 | 2,137,000 |
| Total | 58,718,510 | 53,873,509 | 4,845,001 | 2,523,011 | 2,510,598 | 4,857,414 | 661,822 | 229,472 | --- | 2,799,947 | 1,735,962 | 607,571 | 1,780,539 | 6,039,592 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ihlen | | | | | | | | | | | | | | |
| Community Center [0] | 5,742 | 7,926 | (2,184) | 4,086 | 655 | 1,247 | --- | --- | --- | (4,546) | --- | --- | 655 | 4,345 |
| Garbage [0] | 5,130 | 5,077 | 53 | --- | --- | 53 | --- | --- | --- | 401 | --- | --- | --- | --- |
| Sewer [0] | 20,011 | 19,439 | 572 | --- | --- | 572 | --- | --- | --- | 7,279 | --- | --- | --- | --- |
| Water | 8,744 | 8,391 | 353 | --- | --- | 353 | --- | --- | --- | (13) | --- | --- | --- | --- |
| Total | 39,627 | 40,833 | (1,206) | 4,086 | 655 | 2,225 | --- | --- | --- | 3,121 | --- | --- | 655 | 4,345 |
| Independence | | | | | | | | | | | | | | |
| Sanitary Sewer | 165,097 | 359,372 | (194,275) | 59,706 | 25,206 | (159,775) | 11,650 | --- | --- | --- | 8,414 | --- | 25,206 | 70,000 |
| Total | 165,097 | 359,372 | (194,275) | 59,706 | 25,206 | (159,775) | 11,650 | --- | --- | --- | 8,414 | --- | 25,206 | 70,000 |
| International Falls | | | | | | | | | | | | | | |
| Water and Sewer [3] | 3,771,488 | 3,340,868 | 430,620 | 94,385 | 12,042 | 512,963 | 78,699 | --- | --- | 34,706 | 354,700 | --- | --- | --- |
| Total | 3,771,488 | 3,340,868 | 430,620 | 94,385 | 12,042 | 512,963 | 78,699 | --- | --- | 34,706 | 354,700 | --- | --- | --- |
| Inver Grove Heights | | | | | | | | | | | | | | |
| Golf Course | 1,414,141 | 1,534,154 | (120,013) | --- | 3,089 | (123,102) | --- | --- | --- | (100,000) | 10,000 | --- | 3,089 | 26,422 |
| Sewer | 3,052,651 | 2,912,272 | 140,379 | 108,304 | 587,349 | (338,666) | --- | --- | --- | 291,547 | 16,868 | 5,051,419 | 428,450 | 5,245,000 |
| Water | 2,818,851 | 2,628,596 | 190,255 | 177,529 | 93,988 | 273,796 | --- | --- | --- | 844,059 | 254,260 | --- | 93,988 | 3,630,000 |
| Total | 7,285,643 | 7,075,022 | 210,621 | 285,833 | 684,426 | (187,972) | --- | --- | --- | 1,035,606 | 281,128 | 5,051,419 | 525,527 | 8,901,422 |
| Iona | | | | | | | | | | | | | | |
| Sewer | 34,935 | 50,167 | (15,232) | 690 | 2,737 | (17,279) | --- | --- | --- | 25,893 | --- | --- | --- | --- |
| Water | 35,527 | 55,253 | (19,726) | 2,530 | 4,207 | (21,403) | --- | --- | --- | 17,262 | 1,396 | --- | --- | --- |
| Total | 70,462 | 105,420 | (34,958) | 3,220 | 6,944 | (38,682) | --- | --- | --- | 43,155 | 1,396 | --- | --- | --- |
| Iron Junction | | | | | | | | | | | | | | |
| Water [0] | 5,427 | --- | 5,427 | 3,815 | 3,813 | 5,429 | --- | --- | --- | --- | 3,813 | --- | --- | --- |
| Total | 5,427 | --- | 5,427 | 3,815 | 3,813 | 5,429 | --- | --- | --- | --- | 3,813 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|----------------|-------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ironton | | | | | | | | | | | | | | |
| Sanitation [0] | 729 | 3,135 | (2,406) | --- | --- | (2,406) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 45,140 | 14,503 | 30,637 | --- | --- | 30,637 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 65,667 | 60,479 | 5,188 | 27,910 | 23,445 | 9,653 | --- | --- | --- | --- | --- | --- | 2,445 | 21,000 |
| Total | 111,536 | 78,117 | 33,419 | 27,910 | 23,445 | 37,884 | --- | --- | --- | --- | --- | --- | 2,445 | 21,000 |
| Isanti | | | | | | | | | | | | | | |
| Liquor | 2,414,876 | 2,110,445 | 304,431 | 14,587 | --- | 319,018 | --- | --- | --- | 200,000 | --- | --- | --- | --- |
| Sewer | 1,341,517 | 930,546 | 410,971 | 36,587 | 77,236 | 370,322 | --- | --- | --- | 35,185 | 568,960 | 1,019,700 | 77,236 | 638,895 |
| Water | 906,923 | 769,884 | 137,039 | 61,700 | 191,815 | 6,924 | --- | --- | --- | 4,398 | 28,345 | --- | 191,815 | 597,750 |
| Storm | 240,275 | 73,698 | 166,577 | 677 | --- | 167,254 | --- | --- | --- | --- | 129,502 | --- | --- | --- |
| Total | 4,903,591 | 3,884,573 | 1,019,018 | 113,551 | 269,051 | 863,518 | --- | --- | --- | 239,583 | 726,807 | 1,019,700 | 269,051 | 1,236,645 |
| Isle | | | | | | | | | | | | | | |
| Liquor | 983,037 | 924,657 | 58,380 | 15,059 | --- | 73,439 | --- | --- | --- | 75,000 | 48,142 | --- | --- | --- |
| Water | 100,547 | 143,075 | (42,528) | 19,186 | 2,934 | (26,276) | --- | --- | --- | 7,500 | --- | --- | 2,934 | --- |
| Sewer | 397,135 | 242,330 | 154,805 | 7,339 | 99,232 | 62,912 | --- | --- | --- | 7,500 | 5,078 | 580,000 | 99,232 | 653,000 |
| Total | 1,480,719 | 1,310,062 | 170,657 | 41,584 | 102,166 | 110,075 | --- | --- | --- | 90,000 | 53,220 | 580,000 | 102,166 | 653,000 |
| Ivanhoe | | | | | | | | | | | | | | |
| Liquor | 458,549 | 468,522 | (9,973) | 15 | 228 | (10,186) | --- | --- | --- | --- | 18,630 | --- | 228 | --- |
| Economic Development Authority | 97,698 | 88,439 | 9,259 | 54 | 11,959 | (2,646) | --- | --- | --- | --- | --- | --- | 11,959 | 31,887 |
| Water | 158,932 | 109,873 | 49,059 | 5,221 | 21,403 | 32,877 | --- | --- | --- | --- | 405,297 | 430,173 | 21,403 | 31,900 |
| Sewer | 130,171 | 68,632 | 61,539 | 34,395 | 21,379 | 74,555 | --- | 34,395 | --- | --- | 1,637,480 | 1,748,207 | 21,379 | 8,100 |
| Garbage | 33,254 | 30,446 | 2,808 | --- | --- | 2,808 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 878,604 | 765,912 | 112,692 | 39,685 | 54,969 | 97,408 | --- | 34,395 | --- | --- | 2,061,407 | 2,178,380 | 54,969 | 71,887 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|---------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Jackson | | | | | | | | | | | | | | |
| Liquor | 1,192,484 | 1,063,048 | 129,436 | 2,329 | --- | 131,765 | --- | --- | --- | 41,000 | --- | --- | --- | --- |
| Airport | 85,142 | 326,120 | (240,978) | 73,029 | --- | (167,949) | --- | --- | 73,029 | --- | --- | --- | --- | --- |
| Ambulance Service | 425,078 | 347,246 | 77,832 | 84,107 | --- | 161,939 | --- | --- | --- | --- | 183,579 | --- | --- | --- |
| Electric | 5,089,443 | 4,415,496 | 673,947 | 50,592 | 116,477 | 608,062 | --- | --- | --- | 300,000 | 77,276 | 3,422,400 | 116,477 | 3,627,800 |
| Sewer | 663,764 | 373,904 | 289,860 | 14,434 | 25,205 | 279,089 | --- | --- | 372 | 134,091 | 401,504 | 472,093 | 25,205 | 162,100 |
| Water | 603,263 | 530,649 | 72,614 | 76,158 | 4,032 | 144,740 | --- | --- | --- | 111,245 | 128,514 | 427,800 | 4,032 | 14,100 |
| Total | 8,059,174 | 7,056,463 | 1,002,711 | 300,649 | 145,714 | 1,157,646 | --- | --- | 73,401 | 586,336 | 790,873 | 4,322,293 | 145,714 | 3,804,000 |
| Janesville | | | | | | | | | | | | | | |
| Golf Course | 227,508 | 297,629 | (70,121) | 34,087 | 2,259 | (38,293) | 25,000 | --- | --- | --- | --- | --- | 2,259 | 64,000 |
| Housing and Redevelopment Authority [13][29] | 125,703 | 277,294 | (151,591) | 102,481 | --- | (49,110) | --- | --- | --- | --- | 48,002 | --- | --- | --- |
| Light and Power | 1,532,099 | 1,307,069 | 225,030 | 46,864 | --- | 271,894 | --- | --- | --- | 35,000 | 31,000 | --- | --- | --- |
| Nursing Home | 2,262,667 | 2,274,835 | (12,168) | 2,105 | 473 | (10,536) | --- | --- | --- | --- | 66,829 | --- | 473 | 6,727 |
| Sewage Collection | 196,545 | 297,240 | (100,695) | 2,048 | 9,799 | (108,446) | --- | --- | --- | 25,000 | 49,886 | 68,410 | 8,191 | 16,600 |
| Waterworks | 244,849 | 239,376 | 5,473 | 1,215 | 19,446 | (12,758) | --- | --- | --- | 20,000 | 82,383 | 112,914 | 16,791 | 64,000 |
| Total | 4,589,371 | 4,693,443 | (104,072) | 188,800 | 31,977 | 52,751 | 25,000 | --- | --- | 80,000 | 278,100 | 181,324 | 27,714 | 151,327 |
| Jasper | | | | | | | | | | | | | | |
| Economic Development Authority - Housing | 87,279 | 73,065 | 14,214 | 151 | 22,642 | (8,277) | --- | --- | --- | --- | 2,360 | --- | 22,642 | 16,018 |
| Garbage | 41,652 | 39,927 | 1,725 | 18 | --- | 1,743 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 121,831 | 91,760 | 30,071 | 492 | 3,187 | 27,376 | --- | --- | --- | 15,806 | 31,597 | --- | 3,187 | 46,219 |
| Sunrise Village | 562,320 | 597,802 | (35,482) | 918 | --- | (34,564) | --- | --- | --- | --- | 1,799 | --- | --- | --- |
| Water | 90,374 | 111,007 | (20,633) | 243 | 12,150 | (32,540) | --- | --- | --- | (15,806) | 41,410 | --- | 12,150 | 17,000 |
| Total | 903,456 | 913,561 | (10,105) | 1,822 | 37,979 | (46,262) | --- | --- | --- | --- | 77,166 | --- | 37,979 | 79,237 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|-----------------|------------|----------------|----------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Jeffers | | | | | | | | | | | | | | |
| Sewer | 80,007 | 48,411 | 31,596 | --- | 16,918 | 14,678 | --- | --- | --- | --- | --- | --- | 16,918 | 9,000 |
| Water | 55,500 | 74,717 | (19,217) | --- | 6,767 | (25,984) | --- | --- | --- | --- | --- | --- | 6,767 | 22,500 |
| Total | 135,507 | 123,128 | 12,379 | --- | 23,685 | (11,306) | --- | --- | --- | --- | --- | --- | 23,685 | 31,500 |
| Johnson | | | | | | | | | | | | | | |
| Water [0] | 3,185 | 1,002 | 2,183 | --- | --- | 2,183 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 3,185 | 1,002 | 2,183 | --- | --- | 2,183 | --- | --- | --- | --- | --- | --- | --- | --- |
| Jordan | | | | | | | | | | | | | | |
| Sewer Utility | 1,092,235 | 1,007,150 | 85,085 | 10,341 | 94,027 | 1,399 | --- | --- | --- | 5,242 | 33,876 | --- | 94,027 | 809,117 |
| Storm Sewer Utility | 177,163 | 171,320 | 5,843 | 99,174 | 54,061 | 50,956 | --- | 57,638 | 17,291 | (22,300) | --- | --- | 54,061 | 874,128 |
| Water Utility | 922,314 | 859,313 | 63,001 | 123,670 | 317,528 | (130,857) | --- | --- | --- | (82,156) | 17,321 | --- | 317,528 | 1,429,505 |
| Total | 2,191,712 | 2,037,783 | 153,929 | 233,185 | 465,616 | (78,502) | --- | 57,638 | 17,291 | (99,214) | 51,197 | --- | 465,616 | 3,112,750 |
| Kandiyohi | | | | | | | | | | | | | | |
| Electric | 437,064 | 324,952 | 112,112 | 1,678 | 7,266 | 106,524 | --- | --- | --- | --- | --- | --- | 7,266 | 25,000 |
| Sewer | 198,866 | 255,822 | (56,956) | 251,422 | 4,310 | 190,156 | --- | --- | 175,004 | --- | 316,669 | 119,645 | 4,310 | 25,000 |
| Water | 72,802 | 76,709 | (3,907) | 202,483 | --- | 198,576 | --- | --- | 126,192 | --- | 437,974 | 276,505 | --- | --- |
| Storm Sewer | 31,374 | 4,331 | 27,043 | 67,693 | 27,141 | 67,595 | --- | --- | 66,467 | --- | 129,647 | 430,000 | 27,141 | --- |
| Total | 740,106 | 661,814 | 78,292 | 523,276 | 38,717 | 562,851 | --- | --- | 367,663 | --- | 884,290 | 826,150 | 38,717 | 50,000 |
| Karlstad | | | | | | | | | | | | | | |
| Sewer | 47,293 | 46,519 | 774 | 112 | --- | 886 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 108,830 | 108,179 | 651 | 3,721 | 16,719 | (12,347) | --- | --- | --- | --- | 135,608 | 120,005 | 16,719 | 72,639 |
| Total | 156,123 | 154,698 | 1,425 | 3,833 | 16,719 | (11,461) | --- | --- | --- | --- | 135,608 | 120,005 | 16,719 | 72,639 |
| Kasota | | | | | | | | | | | | | | |
| Electric and Refuse [17] | 441,891 | 423,544 | 18,347 | 161 | --- | 18,508 | --- | --- | --- | --- | 1,833 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Sewer | 114,045 | 138,617 | (24,572) | 249 | --- | (24,323) | --- | --- | --- | --- | 1,833 | --- | --- | --- | |
| Water | 44,825 | 53,980 | (9,155) | 216 | --- | (8,939) | --- | --- | --- | --- | 1,833 | --- | --- | --- | |
| Total | 600,761 | 616,141 | (15,380) | 626 | --- | (14,754) | --- | --- | --- | --- | 5,499 | --- | --- | --- | |
| Kasson | | | | | | | | | | | | | | | |
| Liquor | 1,324,533 | 1,245,955 | 78,578 | 3,943 | --- | 82,521 | --- | --- | --- | 14,000 | 3,947 | --- | --- | --- | |
| Electric | 3,414,031 | 3,739,595 | (325,564) | 66,323 | 25,370 | (284,611) | --- | --- | --- | 88,382 | 12,099 | --- | 18,658 | --- | |
| Maple Grove Cemetery | 15,945 | 47,478 | (31,533) | 13,449 | --- | (18,084) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Storm Water | 203,766 | 267,874 | (64,108) | 1,403 | 14,894 | (77,599) | --- | --- | --- | --- | 1,400 | --- | 14,894 | 39,539 | |
| Wastewater Treatment | 1,589,139 | 1,064,690 | 524,449 | 5,184 | 171,137 | 358,496 | --- | --- | --- | 21,418 | 46,096 | --- | 170,422 | 480,236 | |
| Water Utility | 658,052 | 614,044 | 44,008 | 31,895 | 45,954 | 29,949 | --- | --- | --- | 23,185 | 17,298 | --- | 44,998 | 93,224 | |
| Total | 7,205,466 | 6,979,636 | 225,830 | 122,197 | 257,355 | 90,672 | --- | --- | --- | 146,985 | 80,840 | --- | 248,972 | 612,999 | |
| Keewatin | | | | | | | | | | | | | | | |
| Public Utilities [30] | 1,100,699 | 1,123,954 | (23,255) | 515 | 7,400 | (30,140) | --- | --- | --- | --- | 95,635 | --- | 7,400 | 26,000 | |
| Total | 1,100,699 | 1,123,954 | (23,255) | 515 | 7,400 | (30,140) | --- | --- | --- | --- | 95,635 | --- | 7,400 | 26,000 | |
| Kelliher | | | | | | | | | | | | | | | |
| Liquor | 436,734 | 421,894 | 14,840 | 1,329 | --- | 16,169 | --- | --- | --- | 20,000 | 42,993 | --- | --- | --- | |
| Sewer | 38,367 | 45,136 | (6,769) | 274 | --- | (6,495) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Water | 47,019 | 58,235 | (11,216) | 309 | --- | (10,907) | --- | --- | --- | --- | 2,706 | --- | --- | --- | |
| Total | 522,120 | 525,265 | (3,145) | 1,912 | --- | (1,233) | --- | --- | --- | 20,000 | 45,699 | --- | --- | --- | |
| Kellogg | | | | | | | | | | | | | | | |
| Liquor [21] | --- | 1,312 | (1,312) | 2,047 | --- | 735 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 32,758 | 79,228 | (46,470) | 12 | --- | (46,458) | --- | --- | --- | --- | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|------------|----------------|----------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 53,333 | 114,637 | (61,304) | 988 | --- | (60,316) | --- | --- | --- | 13,567 | --- | --- | --- | --- |
| Total | 86,091 | 195,177 | (109,086) | 3,047 | --- | (106,039) | --- | --- | --- | 13,567 | --- | --- | --- | --- |
| Kennedy | | | | | | | | | | | | | | |
| Sewer | 30,159 | 25,125 | 5,034 | --- | --- | 5,034 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 49,721 | 61,296 | (11,575) | 110,468 | 1,684 | 97,209 | --- | --- | 103,164 | --- | --- | 25,791 | 1,684 | 7,000 |
| Total | 79,880 | 86,421 | (6,541) | 110,468 | 1,684 | 102,243 | --- | --- | 103,164 | --- | --- | 25,791 | 1,684 | 7,000 |
| Kenneth | | | | | | | | | | | | | | |
| Sewer [0] | 13,171 | 2,308 | 10,863 | --- | 8,558 | 2,305 | --- | --- | --- | (800) | --- | --- | 8,558 | 3,000 |
| Water [0] | 5,237 | 4,307 | 930 | --- | --- | 930 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 18,408 | 6,615 | 11,793 | --- | 8,558 | 3,235 | --- | --- | --- | (800) | --- | --- | 8,558 | 3,000 |
| Kent | | | | | | | | | | | | | | |
| Refuse | 8,215 | 11,864 | (3,649) | --- | --- | (3,649) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 22,390 | 44,522 | (22,132) | --- | 6,756 | (28,888) | --- | --- | --- | --- | --- | --- | 6,755 | 1,800 |
| Water | 8,215 | 11,864 | (3,649) | --- | --- | (3,649) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 38,820 | 68,250 | (29,430) | --- | 6,756 | (36,186) | --- | --- | --- | --- | --- | --- | 6,755 | 1,800 |
| Kenyon | | | | | | | | | | | | | | |
| Liquor | 674,823 | 663,535 | 11,288 | 11,844 | 2,603 | 20,529 | --- | --- | --- | --- | --- | --- | 2,603 | --- |
| Electric | 1,966,791 | 1,733,585 | 233,206 | 41,881 | 1,065 | 274,022 | --- | --- | 713 | 66,693 | 19,561 | --- | 562 | 3,190 |
| Sewer | 277,250 | 325,621 | (48,371) | 111,548 | 40,840 | 22,337 | --- | --- | --- | --- | 655,499 | 697,241 | 18,995 | 81,011 |
| Storm Sewer | 40,072 | 37,915 | 2,157 | 2,444 | 1,954 | 2,647 | --- | --- | --- | --- | 58,000 | --- | 1,954 | 11,165 |
| Water | 244,575 | 228,679 | 15,896 | 8,251 | 11,059 | 13,088 | --- | --- | 173 | --- | 6,086 | --- | 5,926 | 34,385 |
| Total | 3,203,511 | 2,989,335 | 214,176 | 175,968 | 57,521 | 332,623 | --- | --- | 886 | 66,693 | 739,146 | 697,241 | 30,040 | 129,751 |
| Kerkhoven | | | | | | | | | | | | | | |
| Garbage [0] | 69,229 | 69,870 | (641) | 2,236 | --- | 1,595 | --- | --- | --- | --- | 300 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|---------------|---------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer [0] | 78,243 | 64,622 | 13,621 | 555 | --- | 14,176 | --- | --- | --- | --- | 26,857 | --- | --- | --- |
| Water [0] | 100,210 | 27,749 | 72,461 | 16,025 | 7,740 | 80,746 | --- | --- | --- | --- | 31,545 | --- | 7,740 | 75,000 |
| Total | 247,682 | 162,241 | 85,441 | 18,816 | 7,740 | 96,517 | --- | --- | --- | --- | 58,702 | --- | 7,740 | 75,000 |
| Kettle River | | | | | | | | | | | | | | |
| Sewer | 51,572 | 50,506 | 1,066 | --- | 1,955 | (889) | --- | --- | --- | --- | --- | --- | 1,955 | 11,000 |
| Water | 63,109 | 45,324 | 17,785 | --- | --- | 17,785 | --- | --- | --- | 14,000 | --- | --- | --- | --- |
| Total | 114,681 | 95,830 | 18,851 | --- | 1,955 | 16,896 | --- | --- | --- | 14,000 | --- | --- | 1,955 | 11,000 |
| Kiester | | | | | | | | | | | | | | |
| Liquor | 202,656 | 199,486 | 3,170 | 44,920 | 39,230 | 8,860 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Grocery Store [0] | 5,000 | 14,572 | (9,572) | --- | --- | (9,572) | 24,625 | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 62,913 | 23,890 | 39,023 | 555 | 345 | 39,233 | 195 | --- | --- | 15,000 | --- | --- | 345 | --- |
| Water [0] | 75,607 | 78,442 | (2,835) | 555 | 17,487 | (19,767) | 195 | --- | --- | 10,000 | --- | --- | 5,487 | 12,000 |
| Total | 346,176 | 316,390 | 29,786 | 46,030 | 57,062 | 18,754 | 25,015 | --- | --- | 45,000 | --- | --- | 5,832 | 12,000 |
| Kilkenny | | | | | | | | | | | | | | |
| Water [0] | 23,294 | 21,911 | 1,383 | --- | 28,163 | (26,780) | --- | --- | --- | --- | --- | --- | 28,163 | --- |
| Sewer [0] | 16,634 | 7,844 | 8,790 | 838 | --- | 9,628 | --- | --- | --- | 413 | --- | --- | --- | --- |
| Refuse and Recycling [0] | 11,794 | 9,447 | 2,347 | --- | --- | 2,347 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer - WIF Fund [0] | --- | --- | --- | 4 | --- | 4 | --- | --- | --- | (413) | --- | --- | --- | --- |
| Total | 51,722 | 39,202 | 12,520 | 842 | 28,163 | (14,801) | --- | --- | --- | --- | --- | --- | 28,163 | --- |
| Kimball | | | | | | | | | | | | | | |
| Refuse | 52,529 | 42,280 | 10,249 | 613 | --- | 10,862 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 108,980 | 190,132 | (81,152) | 37,012 | 17,994 | (62,134) | 18,857 | --- | --- | 11,949 | --- | --- | 17,994 | 20,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|----------------|------------------|---------------|----------------|---------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 132,724 | 192,698 | (59,974) | 17,416 | --- | (42,558) | --- | --- | --- | 11,949 | 27,993 | --- | --- | --- |
| Total | 294,233 | 425,110 | (130,877) | 55,041 | 17,994 | (93,830) | 18,857 | --- | --- | 23,898 | 27,993 | --- | 17,994 | 20,000 |
| Kinney | | | | | | | | | | | | | | |
| Water [0] | 13,285 | 97,448 | (84,163) | 29,000 | 9,839 | (65,002) | --- | --- | 29,000 | (65,001) | --- | --- | --- | --- |
| Sewage [0] | 14,674 | 43,121 | (28,447) | --- | --- | (28,447) | --- | --- | --- | (28,447) | --- | --- | --- | --- |
| Garbage [0] | 7,589 | 12,063 | (4,474) | 748 | --- | (3,726) | 748 | --- | --- | (3,726) | --- | --- | --- | --- |
| Total | 35,548 | 152,632 | (117,084) | 29,748 | 9,839 | (97,175) | 748 | --- | 29,000 | (97,174) | --- | --- | --- | --- |
| La Crescent | | | | | | | | | | | | | | |
| Arena | 79,363 | 143,217 | (63,854) | --- | 21,123 | (84,977) | --- | --- | --- | (65,000) | --- | --- | 21,123 | 35,000 |
| Golf Course | 394,507 | 418,734 | (24,227) | 767 | 11,933 | (35,393) | --- | --- | --- | (65,000) | 76,193 | --- | 10,457 | 25,000 |
| License Bureau | 123,890 | 90,123 | 33,767 | 5,448 | --- | 39,215 | --- | --- | --- | --- | 1,245 | --- | --- | --- |
| Sewer | 572,382 | 611,647 | (39,265) | 9,819 | 54,472 | (83,918) | --- | --- | 1,121 | 27,000 | --- | --- | 54,472 | 138,500 |
| Solid Waste | 246,097 | 248,615 | (2,518) | --- | 274 | (2,792) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 647,699 | 611,992 | 35,707 | 2,177 | 53,705 | (15,821) | --- | --- | 1,121 | 42,000 | 34,223 | --- | 53,705 | 261,500 |
| Total | 2,063,938 | 2,124,328 | (60,390) | 18,211 | 141,507 | (183,686) | --- | --- | 2,242 | (61,000) | 111,661 | --- | 139,757 | 460,000 |
| La Prairie | | | | | | | | | | | | | | |
| Sewer | 69,034 | 48,412 | 20,622 | 216 | --- | 20,838 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 79,068 | 57,743 | 21,325 | 64 | --- | 21,389 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 148,102 | 106,155 | 41,947 | 280 | --- | 42,227 | --- | --- | --- | --- | --- | --- | --- | --- |
| La Salle | | | | | | | | | | | | | | |
| Wastewater | 37,400 | 61,507 | (24,107) | 21 | 9,870 | (33,956) | --- | --- | --- | (4,000) | --- | --- | 9,870 | 3,000 |
| Water | 14,963 | 28,081 | (13,118) | 4 | 3,290 | (16,404) | --- | --- | --- | (2,000) | --- | --- | 3,290 | 1,000 |
| Total | 52,363 | 89,588 | (37,225) | 25 | 13,160 | (50,360) | --- | --- | --- | (6,000) | --- | --- | 13,160 | 4,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Lafayette | | | | | | | | | | | | | | | |
| Sewer | 114,756 | 176,037 | (61,281) | 38,090 | 24,823 | (48,014) | --- | --- | --- | --- | 68,166 | --- | 24,823 | 19,890 | |
| Water | 122,056 | 159,616 | (37,560) | 42,759 | 23,843 | (18,644) | --- | --- | --- | (16,246) | --- | --- | 23,843 | 19,110 | |
| Total | 236,812 | 335,653 | (98,841) | 80,849 | 48,666 | (66,658) | --- | --- | --- | (16,246) | 68,166 | --- | 48,666 | 39,000 | |
| Lake Benton | | | | | | | | | | | | | | | |
| Liquor [32] | --- | --- | --- | --- | --- | --- | --- | --- | --- | 10,207 | --- | --- | --- | --- | |
| Garbage | 39,285 | 42,262 | (2,977) | --- | --- | (2,977) | --- | --- | --- | 45,000 | --- | --- | --- | --- | |
| Sewer | 124,192 | 99,278 | 24,914 | 39,119 | 52,939 | 11,094 | 38,660 | --- | --- | (45,000) | 47,682 | --- | 52,939 | 26,500 | |
| Water | 164,254 | 156,169 | 8,085 | 39,416 | 52,940 | (5,439) | 38,660 | --- | --- | --- | 88,532 | --- | 52,940 | 26,500 | |
| Total | 327,731 | 297,709 | 30,022 | 78,535 | 105,879 | 2,678 | 77,320 | --- | --- | 10,207 | 136,214 | --- | 105,879 | 53,000 | |
| Lake Bronson | | | | | | | | | | | | | | | |
| Sewer [0] | 17,566 | 16,773 | 793 | --- | --- | 793 | --- | --- | --- | (42) | --- | --- | --- | --- | |
| Water [0] | 65,669 | 29,116 | 36,553 | --- | --- | 36,553 | --- | --- | --- | 37,100 | --- | --- | --- | --- | |
| Total | 83,235 | 45,889 | 37,346 | --- | --- | 37,346 | --- | --- | --- | 37,058 | --- | --- | --- | --- | |
| Lake City | | | | | | | | | | | | | | | |
| Electric | 13,508,430 | 12,083,296 | 1,425,134 | 101,652 | 110,427 | 1,416,359 | --- | --- | --- | 155,000 | 169,633 | --- | 110,314 | 160,000 | |
| Garbage | 519,379 | 554,981 | (35,602) | 11,888 | --- | (23,714) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Marina | 1,855,800 | 976,894 | 878,906 | 102,911 | 15,887 | 965,930 | --- | --- | --- | 417,719 | --- | --- | 15,887 | 110,000 | |
| Sewer | 1,397,221 | 1,358,920 | 38,301 | 17,653 | 104,892 | (48,938) | --- | --- | --- | --- | 23,197 | --- | 104,892 | 500,954 | |
| Storm Water | 103,851 | 188,980 | (85,129) | 2,632 | 16,153 | (98,650) | --- | --- | --- | --- | --- | --- | 16,153 | 32,500 | |
| Water | 549,181 | 647,187 | (98,006) | 22,073 | 35,979 | (111,912) | --- | --- | --- | 40,000 | 52,104 | --- | 27,650 | 52,570 | |
| Total | 17,933,862 | 15,810,258 | 2,123,604 | 258,809 | 283,338 | 2,099,075 | --- | --- | --- | 612,719 | 244,934 | --- | 274,896 | 856,024 | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|------------------|----------------|------------------|--------------|----------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Lake Crystal | | | | | | | | | | | | | | |
| Electric | 2,668,045 | 2,379,640 | 288,405 | 173,847 | 83,877 | 378,375 | --- | --- | --- | 133,402 | 240,080 | 1,440,000 | 83,877 | 1,250,000 |
| Sewer | 499,425 | 460,429 | 38,996 | 30,095 | 52,650 | 16,441 | --- | --- | --- | 25,190 | 7,030 | --- | 52,650 | 123,000 |
| Water | 998,224 | 529,972 | 468,252 | 29,899 | 81,613 | 416,538 | --- | --- | --- | 49,830 | --- | --- | 80,272 | 1,154,100 |
| Total | 4,165,694 | 3,370,041 | 795,653 | 233,841 | 218,140 | 811,354 | --- | --- | --- | 208,422 | 247,110 | 1,440,000 | 216,799 | 2,527,100 |
| Lake Elmo | | | | | | | | | | | | | | |
| Sewer | 31,054 | 230,412 | (199,358) | 1,090,249 | 123,026 | 767,865 | --- | --- | 378,819 | 704,637 | 1,518,430 | 840,000 | 123,026 | 135,000 |
| Storm Sewer | 214,915 | 150,265 | 64,650 | 1,239 | 459 | 65,430 | --- | --- | --- | 82,770 | --- | --- | --- | --- |
| Water | 396,256 | 742,359 | (346,103) | 1,575,497 | 327,152 | 902,242 | --- | --- | 663,994 | (776,906) | 3,775,676 | 2,545,000 | 327,152 | 230,000 |
| Total | 642,225 | 1,123,036 | (480,811) | 2,666,985 | 450,637 | 1,735,537 | --- | --- | 1,042,813 | 10,501 | 5,294,106 | 3,385,000 | 450,178 | 365,000 |
| Lake Henry | | | | | | | | | | | | | | |
| Sewer [0] | 16,365 | --- | 16,365 | 7,933 | 25,047 | (749) | 7,933 | --- | --- | --- | --- | --- | 5,130 | 4,000 |
| Total | 16,365 | --- | 16,365 | 7,933 | 25,047 | (749) | 7,933 | --- | --- | --- | --- | --- | 5,130 | 4,000 |
| Lake Lillian | | | | | | | | | | | | | | |
| Sewer | 37,751 | 31,001 | 6,750 | 445 | 1,582 | 5,613 | --- | --- | --- | (12,000) | 4,000 | --- | 1,582 | 12,000 |
| Water | 81,697 | 69,215 | 12,482 | 1,282 | 4,031 | 9,733 | --- | --- | --- | --- | 4,000 | --- | 4,031 | 30,000 |
| Total | 119,448 | 100,216 | 19,232 | 1,727 | 5,613 | 15,346 | --- | --- | --- | (12,000) | 8,000 | --- | 5,613 | 42,000 |
| Lake Park | | | | | | | | | | | | | | |
| Liquor | 689,239 | 670,880 | 18,359 | --- | --- | 18,359 | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric | 951,873 | 801,958 | 149,915 | 1,158 | 4 | 151,069 | --- | --- | --- | 121,443 | --- | --- | 4 | --- |
| Gas | 345,239 | 356,569 | (11,330) | 9,661 | 4,333 | (6,002) | --- | --- | --- | --- | 275,454 | 320,000 | 4,333 | --- |
| Sewer | 150,217 | 150,026 | 191 | --- | 12,694 | (12,503) | --- | --- | --- | --- | --- | --- | 12,694 | 69,000 |
| Water | 150,154 | 157,813 | (7,659) | --- | 10,157 | (17,816) | --- | --- | --- | --- | 11,561 | --- | 10,157 | 47,000 |
| Total | 2,286,722 | 2,137,246 | 149,476 | 10,819 | 27,188 | 133,107 | --- | --- | --- | 121,443 | 287,015 | 320,000 | 27,188 | 116,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|--------------|----------------|---------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Lake Shore | | | | | | | | | | | | | | |
| Sewer | 104,300 | 129,297 | (24,997) | 1,749 | 483 | (23,731) | 1,666 | --- | --- | --- | --- | --- | 483 | 65,000 |
| Total | 104,300 | 129,297 | (24,997) | 1,749 | 483 | (23,731) | 1,666 | --- | --- | --- | --- | --- | 483 | 65,000 |
| Lake Wilson | | | | | | | | | | | | | | |
| Apartment | 24,000 | 19,837 | 4,163 | --- | 629 | 3,534 | --- | --- | --- | 16,307 | --- | --- | 629 | 412 |
| Water and Sewer [1] | 53,932 | 62,532 | (8,600) | 54,074 | 16,504 | 28,970 | --- | --- | --- | 22,000 | 42,975 | --- | --- | --- |
| Total | 77,932 | 82,369 | (4,437) | 54,074 | 17,133 | 32,504 | --- | --- | --- | 38,307 | 42,975 | --- | 629 | 412 |
| Lakefield | | | | | | | | | | | | | | |
| Liquor | 447,763 | 411,645 | 36,118 | 2,918 | --- | 39,036 | --- | --- | --- | 3,000 | --- | --- | --- | --- |
| Ambulance | 111,103 | 125,933 | (14,830) | 12,454 | --- | (2,376) | --- | --- | 62 | --- | --- | --- | --- | --- |
| Municipal Utilities [4] | 2,144,334 | 1,677,692 | 466,642 | 12,685 | 58,117 | 421,210 | --- | --- | 1,363 | 11,605 | 68,934 | --- | 58,117 | 118,000 |
| Sewer | 375,691 | 373,719 | 1,972 | 41,432 | 39,819 | 3,585 | --- | --- | --- | 6,000 | 58,454 | --- | 39,819 | 162,026 |
| Total | 3,078,891 | 2,588,989 | 489,902 | 69,489 | 97,936 | 461,455 | --- | --- | 1,425 | 20,605 | 127,388 | --- | 97,936 | 280,026 |
| Lakeland | | | | | | | | | | | | | | |
| Building Inspection [0] | 39,166 | 27,110 | 12,056 | 29 | 4,242 | 7,843 | --- | --- | --- | 5,150 | --- | --- | --- | --- |
| Water [0] | 245,890 | 281,793 | (35,903) | 1,450 | --- | (34,453) | --- | --- | --- | (5,150) | --- | --- | --- | --- |
| Total | 285,056 | 308,903 | (23,847) | 1,479 | 4,242 | (26,610) | --- | --- | --- | --- | --- | --- | --- | --- |
| Lakeville | | | | | | | | | | | | | | |
| Liquor | 14,883,858 | 13,425,995 | 1,457,863 | 52,851 | 152,980 | 1,357,734 | --- | --- | 3,762 | 1,369,063 | 2,093,779 | --- | 152,980 | 165,000 |
| Environmental Resources | 702,996 | 542,360 | 160,636 | 65,520 | --- | 226,156 | --- | --- | 292 | 133,897 | 270,512 | --- | --- | --- |
| Sewer | 4,707,611 | 5,530,985 | (823,374) | 98,487 | --- | (724,887) | --- | --- | 1,632 | 146,543 | 624,957 | --- | --- | --- |
| Street Light Utility | 748,009 | 673,038 | 74,971 | 327 | --- | 75,298 | --- | --- | --- | 3,436 | --- | --- | --- | --- |
| Water | 3,137,502 | 4,756,235 | (1,618,733) | 82,280 | --- | (1,536,453) | --- | --- | 10,560 | 143,107 | 2,703,277 | --- | --- | --- |
| Total | 24,179,976 | 24,928,613 | (748,637) | 299,465 | 152,980 | (602,152) | --- | --- | 16,246 | 1,796,046 | 5,692,525 | --- | 152,980 | 165,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------|------------------|----------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Lamberton | | | | | | | | | | | | | | |
| Refuse | 15,200 | 20,113 | (4,913) | --- | --- | (4,913) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanitary Sewer | 128,402 | 89,467 | 38,935 | 113 | 39,411 | (363) | --- | --- | --- | 95,735 | --- | --- | 39,411 | 45,000 |
| Storm Sewer | 61,080 | 647 | 60,433 | 18 | --- | 60,451 | --- | --- | --- | 63,000 | --- | --- | --- | --- |
| Valley View Manor [14][29] | 2,961,024 | 2,847,996 | 113,028 | 2,598 | 96,947 | 18,679 | --- | --- | --- | (120,000) | 19,723 | --- | 96,947 | 120,000 |
| Water | 143,753 | 145,727 | (1,974) | 173,700 | 11,881 | 159,845 | --- | --- | --- | 11,135 | 64,036 | --- | 11,506 | 10,000 |
| Total | 3,309,459 | 3,103,950 | 205,509 | 176,429 | 148,239 | 233,699 | --- | --- | --- | 49,870 | 83,759 | --- | 147,864 | 175,000 |
| Lancaster | | | | | | | | | | | | | | |
| Liquor | 289,946 | 277,341 | 12,605 | 3,794 | --- | 16,399 | --- | --- | --- | 29,000 | 46,323 | --- | --- | --- |
| Sewer | 42,501 | 74,225 | (31,724) | 776 | --- | (30,948) | 583 | --- | --- | (30,000) | --- | --- | --- | --- |
| Water | 32,744 | 21,549 | 11,195 | 1,167 | --- | 12,362 | --- | --- | --- | 30,000 | --- | --- | --- | --- |
| Total | 365,191 | 373,115 | (7,924) | 5,737 | --- | (2,187) | 583 | --- | --- | 29,000 | 46,323 | --- | --- | --- |
| Landfall | | | | | | | | | | | | | | |
| Sewer [0] | 121,280 | 50,293 | 70,987 | --- | 65,891 | 5,096 | --- | --- | --- | --- | --- | --- | 1,569 | 64,322 |
| Water [0] | 66,446 | 70,533 | (4,087) | --- | --- | (4,087) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 187,726 | 120,826 | 66,900 | --- | 65,891 | 1,009 | --- | --- | --- | --- | --- | --- | 1,569 | 64,322 |
| Lanesboro | | | | | | | | | | | | | | |
| Utilities Commission [30] | 1,448,653 | 1,294,819 | 153,834 | 71,614 | 35,328 | 190,120 | --- | --- | --- | 12,906 | 189,589 | 30,367 | 35,328 | 144,940 |
| Total | 1,448,653 | 1,294,819 | 153,834 | 71,614 | 35,328 | 190,120 | --- | --- | --- | 12,906 | 189,589 | 30,367 | 35,328 | 144,940 |
| Laporte | | | | | | | | | | | | | | |
| Water and Sewer [3] | 79,489 | 45,212 | 34,277 | 15,997 | 34,600 | 15,674 | 15,997 | --- | --- | --- | --- | --- | 34,600 | 13,000 |
| Total | 79,489 | 45,212 | 34,277 | 15,997 | 34,600 | 15,674 | 15,997 | --- | --- | --- | --- | --- | 34,600 | 13,000 |
| Lauderdale | | | | | | | | | | | | | | |
| Sewer | 254,644 | 227,843 | 26,801 | 3,996 | --- | 30,797 | --- | --- | --- | --- | 52,869 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|----------------|----------------|----------------|------------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer | 86,310 | 71,416 | 14,894 | 1,224 | --- | 16,118 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 340,954 | 299,259 | 41,695 | 5,220 | --- | 46,915 | --- | --- | --- | --- | 52,869 | --- | --- | --- |
| Le Center | | | | | | | | | | | | | | |
| Liquor | 827,787 | 755,600 | 72,187 | 57 | 5,606 | 66,638 | --- | --- | --- | 25,000 | 6,685 | --- | 5,606 | 7,379 |
| Refuse | 121,802 | 103,323 | 18,479 | --- | --- | 18,479 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 674,449 | 394,299 | 280,150 | --- | 35,574 | 244,576 | --- | --- | --- | --- | 5,000 | --- | 35,574 | 279,541 |
| Water | 527,261 | 358,151 | 169,110 | --- | 101,081 | 68,029 | --- | --- | --- | --- | --- | --- | 101,081 | 231,000 |
| Total | 2,151,299 | 1,611,373 | 539,926 | 57 | 142,261 | 397,722 | --- | --- | --- | 25,000 | 11,685 | --- | 142,261 | 517,920 |
| Le Sueur | | | | | | | | | | | | | | |
| Electric | 8,917,610 | 8,624,113 | 293,497 | 31,076 | 35,796 | 288,777 | --- | --- | --- | 350,000 | 414,365 | --- | 35,796 | 225,000 |
| Sewer | 1,544,589 | 1,416,191 | 128,398 | 559,723 | 170,204 | 517,917 | --- | --- | --- | --- | 26,567 | --- | 170,204 | 1,021,000 |
| Sewer Pre-Treatment | --- | 74,856 | (74,856) | --- | --- | (74,856) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 1,129,974 | 753,515 | 376,459 | 16,861 | 35,496 | 357,824 | --- | --- | --- | --- | 67,104 | --- | 28,343 | 540,000 |
| Storm Utility | --- | 113 | (113) | --- | --- | (113) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 11,592,173 | 10,868,788 | 723,385 | 607,660 | 241,496 | 1,089,549 | --- | --- | --- | 350,000 | 508,036 | --- | 234,343 | 1,786,000 |
| LeRoy | | | | | | | | | | | | | | |
| Sewer | 111,560 | 88,693 | 22,867 | 287 | --- | 23,154 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 131,361 | 107,205 | 24,156 | 27,192 | --- | 51,348 | 26,823 | --- | --- | --- | 1,665 | --- | --- | --- |
| Wildwood Grove | 1,131,190 | 1,059,539 | 71,651 | 90,028 | 64,142 | 97,537 | 90,015 | --- | --- | --- | 25,301 | --- | 64,142 | 130,000 |
| Total | 1,374,111 | 1,255,437 | 118,674 | 117,507 | 64,142 | 172,039 | 116,838 | --- | --- | --- | 26,966 | --- | 64,142 | 130,000 |
| Lester Prairie | | | | | | | | | | | | | | |
| Sewer | 500,300 | 386,048 | 114,252 | 15,166 | 47,036 | 82,382 | --- | --- | --- | (4,000) | 53,134 | --- | 47,036 | 237,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|---------------|-----------------|------------|----------------|----------------|------------------|------------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 191,513 | 148,136 | 43,377 | 40,418 | 29,526 | 54,269 | --- | --- | --- | --- | --- | --- | 29,526 | 86,000 |
| Total | 691,813 | 534,184 | 157,629 | 55,584 | 76,562 | 136,651 | --- | --- | --- | (4,000) | 53,134 | --- | 76,562 | 323,000 |
| Lewiston | | | | | | | | | | | | | | |
| Sewer | 469,060 | 525,335 | (56,275) | 18,132 | 82,135 | (120,278) | --- | 312,326 | 538,375 | (135,795) | 969,280 | 44,658 | 82,135 | 135,000 |
| Water | 207,066 | 186,054 | 21,012 | 10,090 | 8,892 | 22,210 | --- | --- | --- | --- | 123,173 | --- | 8,892 | 34,000 |
| Total | 676,126 | 711,389 | (35,263) | 28,222 | 91,027 | (98,068) | --- | 312,326 | 538,375 | (135,795) | 1,092,453 | 44,658 | 91,027 | 169,000 |
| Lewisville | | | | | | | | | | | | | | |
| Liquor | 178,005 | 185,758 | (7,753) | 11,718 | --- | 3,965 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 91,034 | 106,595 | (15,561) | 2,082 | 26,817 | (40,296) | --- | --- | --- | --- | --- | --- | 26,817 | 9,000 |
| Water | 48,234 | 48,408 | (174) | 466,276 | 714 | 465,388 | --- | --- | --- | --- | 763,341 | 297,000 | 714 | --- |
| Total | 317,273 | 340,761 | (23,488) | 480,076 | 27,531 | 429,057 | --- | --- | --- | --- | 763,341 | 297,000 | 27,531 | 9,000 |
| Lexington | | | | | | | | | | | | | | |
| Liquor | 2,942,500 | 2,856,376 | 86,124 | 13,229 | 19,003 | 80,350 | --- | --- | --- | 75,000 | 5,225 | --- | 19,003 | 43,100 |
| Lovell Building | 197,818 | 188,106 | 9,712 | 1,336 | --- | 11,048 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 189,765 | 233,463 | (43,698) | 31,745 | 17,617 | (29,570) | --- | --- | --- | --- | --- | --- | 17,617 | 40,000 |
| Storm Sewer | 18,837 | 54,783 | (35,946) | --- | 7,039 | (42,985) | --- | --- | --- | --- | --- | 116,435 | 1,766 | --- |
| Water | 153,872 | 123,355 | 30,517 | 11,950 | 9,764 | 32,703 | --- | --- | --- | --- | --- | --- | 9,764 | 20,000 |
| Total | 3,502,792 | 3,456,083 | 46,709 | 58,260 | 53,423 | 51,546 | --- | --- | --- | 75,000 | 5,225 | 116,435 | 48,150 | 103,100 |
| Lilydale | | | | | | | | | | | | | | |
| Sewer [0] | 133,035 | 75,451 | 57,584 | 1,282 | --- | 58,866 | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water [0] | 37,825 | 41,736 | (3,911) | 292 | --- | (3,619) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 170,860 | 117,187 | 53,673 | 1,574 | --- | 55,247 | --- | --- | --- | --- | --- | --- | --- | --- |
| Lindstrom | | | | | | | | | | | | | | |
| Liquor | 2,322,727 | 2,184,909 | 137,818 | 35,748 | --- | 173,566 | --- | --- | --- | 331,030 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------|----------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 856,420 | 962,032 | (105,612) | 36,439 | --- | (69,173) | --- | --- | --- | 45,096 | 6,118 | --- | --- | --- |
| Storm Water Management | 46,486 | 131,859 | (85,373) | 1,529 | --- | (83,844) | --- | --- | --- | 100 | 189,473 | --- | --- | --- |
| Water | 306,043 | 512,472 | (206,429) | 72,813 | --- | (133,616) | --- | --- | --- | 54,818 | 6,118 | --- | --- | --- |
| Total | 3,531,676 | 3,791,272 | (259,596) | 146,529 | --- | (113,067) | --- | --- | --- | 431,044 | 201,709 | --- | --- | --- |
| Lino Lakes | | | | | | | | | | | | | | |
| Sewer | 1,564,099 | 1,628,258 | (64,159) | 92,948 | --- | 28,789 | --- | --- | --- | 34,647 | --- | --- | --- | --- |
| Water | 965,425 | 965,641 | (216) | 62,555 | --- | 62,339 | --- | --- | --- | 34,647 | --- | --- | --- | --- |
| Total | 2,529,524 | 2,593,899 | (64,375) | 155,503 | --- | 91,128 | --- | --- | --- | 69,294 | --- | --- | --- | --- |
| Lismore | | | | | | | | | | | | | | |
| Refuse | 19,563 | 19,425 | 138 | --- | --- | 138 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 51,152 | 50,815 | 337 | 61 | 1,262 | (864) | --- | --- | --- | --- | 12,348 | --- | 1,262 | 32,198 |
| Water | 70,605 | 85,995 | (15,390) | 10,911 | 20,010 | (24,489) | --- | 10,836 | --- | --- | --- | --- | 20,010 | 10,000 |
| Total | 141,320 | 156,235 | (14,915) | 10,972 | 21,272 | (25,215) | --- | 10,836 | --- | --- | 12,348 | --- | 21,272 | 42,198 |
| Litchfield | | | | | | | | | | | | | | |
| Liquor | 2,194,875 | 2,012,107 | 182,768 | 2,829 | --- | 185,597 | --- | --- | --- | 59,000 | 24,659 | --- | --- | --- |
| Electric | 10,102,327 | 8,340,308 | 1,762,019 | 90,704 | 582,815 | 1,269,908 | --- | --- | --- | 648,078 | 249,700 | --- | 582,685 | 660,000 |
| Sewer | 3,368,548 | 1,976,149 | 1,392,399 | 8,825,169 | 792,344 | 9,425,224 | --- | --- | --- | 43,150 | 11,127,207 | 1,980,000 | 792,344 | 969,000 |
| Water | 945,931 | 847,433 | 98,498 | --- | 55,740 | 42,758 | --- | --- | 2,300,000 | 74,369 | 35,290 | --- | 55,740 | 256,766 |
| Total | 16,611,681 | 13,175,997 | 3,435,684 | 8,918,702 | 1,430,899 | 10,923,487 | --- | --- | 2,300,000 | 824,597 | 11,436,856 | 1,980,000 | 1,430,769 | 1,885,766 |
| Little Canada | | | | | | | | | | | | | | |
| Water Operating | 1,454,409 | 1,647,546 | (193,137) | 74,789 | --- | (118,348) | --- | --- | --- | 200,000 | 940 | --- | --- | --- |
| Sewer Operating | 1,239,136 | 1,176,551 | 62,585 | 27,929 | --- | 90,514 | --- | --- | --- | 100,000 | --- | --- | --- | --- |
| Total | 2,693,545 | 2,824,097 | (130,552) | 102,718 | --- | (27,834) | --- | --- | --- | 300,000 | 940 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Little Falls | | | | | | | | | | | | | | |
| Garbage and Recycling | 427,621 | 373,356 | 54,265 | 11,334 | --- | 65,599 | --- | --- | --- | 50,199 | --- | --- | --- | --- |
| Golf | 313,333 | 384,431 | (71,098) | 14,980 | --- | (56,118) | --- | --- | --- | (17,311) | 57,204 | --- | --- | --- |
| Sewer | 1,564,467 | 2,237,743 | (673,276) | 44,991 | 118,283 | (746,568) | --- | --- | --- | (6,143) | --- | --- | 42,967 | 381,000 |
| Storm Water | 82,002 | 46,780 | 35,222 | 6,339 | --- | 41,561 | --- | --- | --- | 4,197 | --- | --- | --- | --- |
| Water | 1,557,126 | 1,276,325 | 280,801 | 50,423 | --- | 331,224 | --- | --- | --- | 96,383 | 487,700 | --- | --- | --- |
| Total | 3,944,549 | 4,318,635 | (374,086) | 128,067 | 118,283 | (364,302) | --- | --- | --- | 127,325 | 544,904 | --- | 42,967 | 381,000 |
| Littlefork | | | | | | | | | | | | | | |
| Liquor | 390,815 | 412,442 | (21,627) | 3,217 | --- | (18,410) | --- | --- | --- | --- | 3,555 | --- | --- | --- |
| Littlefork Medical Center | 4,710,629 | 4,780,710 | (70,081) | 6,949 | --- | (63,132) | --- | --- | --- | (12,362) | 69,091 | --- | --- | 70,000 |
| Sewer | 47,745 | 23,531 | 24,214 | 36 | --- | 24,250 | --- | --- | --- | 22,000 | --- | --- | --- | --- |
| Water | 116,886 | 84,717 | 32,169 | --- | 1,140 | 31,029 | --- | --- | --- | 27,976 | --- | --- | 1,140 | 10,000 |
| Total | 5,266,075 | 5,301,400 | (35,325) | 10,202 | 1,140 | (26,263) | --- | --- | --- | 37,614 | 72,646 | --- | 1,140 | 80,000 |
| Long Beach | | | | | | | | | | | | | | |
| Sewer [0] | 179,440 | 137,215 | 42,225 | 12,666 | 23,613 | 31,278 | --- | --- | --- | --- | --- | --- | 23,613 | 20,000 |
| Total | 179,440 | 137,215 | 42,225 | 12,666 | 23,613 | 31,278 | --- | --- | --- | --- | --- | --- | 23,613 | 20,000 |
| Long Lake | | | | | | | | | | | | | | |
| Recycling | 23,525 | 29,927 | (6,402) | 5,267 | --- | (1,135) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 304,959 | 378,816 | (73,857) | 2,318 | --- | (71,539) | --- | --- | --- | --- | 15,425 | --- | --- | --- |
| Surface Water Management | 66,822 | 53,097 | 13,725 | 1,672 | --- | 15,397 | --- | --- | --- | --- | 3,920 | --- | --- | --- |
| Water | 217,077 | 309,696 | (92,619) | 7,934 | --- | (84,685) | --- | --- | --- | --- | 13,763 | --- | --- | --- |
| Total | 612,383 | 771,536 | (159,153) | 17,191 | --- | (141,962) | --- | --- | --- | --- | 33,108 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Long Prairie | | | | | | | | | | | | | | |
| Liquor | 1,381,852 | 1,217,134 | 164,718 | 8,816 | --- | 173,534 | --- | --- | --- | 90,000 | 1,883 | --- | --- | --- |
| Sewer | 920,439 | 1,039,155 | (118,716) | 459,784 | 133,752 | 207,316 | --- | --- | --- | 16,566 | 7,265 | --- | 133,752 | 302,000 |
| Water | 546,880 | 314,975 | 231,905 | 37,323 | 60,441 | 208,787 | --- | --- | --- | 23,500 | --- | --- | 60,441 | 104,000 |
| Total | 2,849,171 | 2,571,264 | 277,907 | 505,923 | 194,193 | 589,637 | --- | --- | --- | 130,066 | 9,148 | --- | 194,193 | 406,000 |
| Longville | | | | | | | | | | | | | | |
| Liquor | 1,464,774 | 1,292,734 | 172,040 | 263 | 4,785 | 167,518 | --- | --- | --- | 263,361 | 18,413 | --- | 4,785 | 34,789 |
| Sewer | 124,027 | 131,259 | (7,232) | 40,366 | 18,738 | 14,396 | 40,271 | --- | --- | (263,361) | 15,521 | --- | 18,738 | 45,000 |
| Total | 1,588,801 | 1,423,993 | 164,808 | 40,629 | 23,523 | 181,914 | 40,271 | --- | --- | --- | 33,934 | --- | 23,523 | 79,789 |
| Lonsdale | | | | | | | | | | | | | | |
| Liquor | 1,335,947 | 1,303,511 | 32,436 | 9 | 808 | 31,637 | --- | --- | --- | --- | 2,139 | --- | --- | --- |
| Sewer | 808,055 | 469,574 | 338,481 | 90,917 | 93,509 | 335,889 | --- | --- | --- | --- | 199,254 | --- | 93,509 | 400,000 |
| Water | 421,843 | 423,140 | (1,297) | 55,728 | 20,753 | 33,678 | --- | --- | --- | --- | --- | --- | 20,753 | 68,000 |
| Total | 2,565,845 | 2,196,225 | 369,620 | 146,654 | 115,070 | 401,204 | --- | --- | --- | --- | 201,393 | --- | 114,262 | 468,000 |
| Loretto | | | | | | | | | | | | | | |
| Garbage | 43,565 | 46,063 | (2,498) | 2,209 | --- | (289) | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 41,160 | 42,821 | (1,661) | 44 | --- | (1,617) | --- | --- | --- | --- | 8,288 | --- | --- | --- |
| Wastewater | 131,475 | 109,588 | 21,887 | 155 | --- | 22,042 | --- | --- | --- | (12,000) | 13,920 | --- | --- | --- |
| Water | 175,577 | 119,605 | 55,972 | 110 | 11,989 | 44,093 | --- | --- | --- | --- | 7,018 | --- | 11,989 | 39,000 |
| Total | 391,777 | 318,077 | 73,700 | 2,518 | 11,989 | 64,229 | --- | --- | --- | (12,000) | 29,226 | --- | 11,989 | 39,000 |
| Lowry | | | | | | | | | | | | | | |
| Economic Development Authority | 57,600 | 33,469 | 24,131 | 263 | 12,820 | 11,574 | --- | --- | --- | --- | --- | --- | 12,820 | 22,564 |
| Sewer | 70,125 | 143,394 | (73,269) | 7,684 | 22,770 | (88,355) | --- | --- | --- | (118,442) | 90,000 | --- | 22,770 | 18,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 62,705 | 65,882 | (3,177) | 81 | 15,750 | (18,846) | --- | --- | --- | (7,000) | --- | --- | 15,750 | 10,000 |
| Total | 190,430 | 242,745 | (52,315) | 8,028 | 51,340 | (95,627) | --- | --- | --- | (125,442) | 90,000 | --- | 51,340 | 50,564 |
| Lucan | | | | | | | | | | | | | | |
| Economic Development Authority | 1,500 | 1,429 | 71 | 2,661 | --- | 2,732 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 33,112 | 44,177 | (11,065) | 335 | 56 | (10,786) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 62,878 | 64,171 | (1,293) | 4,564 | 13,929 | (10,658) | --- | --- | --- | --- | --- | --- | 13,855 | 5,000 |
| Total | 97,490 | 109,777 | (12,287) | 7,560 | 13,985 | (18,712) | --- | --- | --- | --- | --- | --- | 13,855 | 5,000 |
| Luverne | | | | | | | | | | | | | | |
| Liquor | 1,249,159 | 1,184,771 | 64,388 | 5,348 | --- | 69,736 | --- | --- | --- | 45,000 | --- | --- | --- | --- |
| Economic Development Authority | 125,474 | 72,074 | 53,400 | 47,417 | 8,969 | 91,848 | --- | --- | --- | --- | --- | --- | 8,969 | --- |
| Electric | 7,445,013 | 6,826,020 | 618,993 | 95,286 | 60,065 | 654,214 | --- | 5,869 | --- | 140,000 | 702,711 | --- | --- | --- |
| Lewis and Clark | --- | --- | --- | 2,274 | --- | 2,274 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse and Recycling | 539,526 | 375,395 | 164,131 | 19,576 | 20,010 | 163,697 | --- | --- | --- | 75,000 | --- | --- | 10 | --- |
| Sewer | 1,256,441 | 918,905 | 337,536 | 114,109 | 92,080 | 359,565 | 50,007 | 8,558 | 2,853 | 55,000 | 383,972 | --- | 32,079 | 188,750 |
| Storm Sewer | 87,815 | 81,737 | 6,078 | 6,390 | --- | 12,468 | --- | --- | --- | 13,000 | --- | --- | --- | --- |
| Water | 1,236,700 | 886,487 | 350,213 | 75,927 | 214,224 | 211,916 | --- | --- | 4,500 | 55,000 | 3,229,066 | 2,768,405 | 154,223 | 206,250 |
| Total | 11,940,128 | 10,345,389 | 1,594,739 | 366,327 | 395,348 | 1,565,718 | 50,007 | 14,427 | 7,353 | 383,000 | 4,315,749 | 2,768,405 | 195,281 | 395,000 |
| Lyle | | | | | | | | | | | | | | |
| Sewer | 48,950 | 64,783 | (15,833) | 988 | 434 | (15,279) | --- | --- | --- | (2,291) | --- | --- | 434 | 6,976 |
| Water | 80,556 | 67,246 | 13,310 | --- | 4,408 | 8,902 | --- | --- | --- | 2,291 | --- | --- | 4,408 | 24,645 |
| Total | 129,506 | 132,029 | (2,523) | 988 | 4,842 | (6,377) | --- | --- | --- | --- | --- | --- | 4,842 | 31,621 |
| Lynd | | | | | | | | | | | | | | |
| Housing | 30,756 | 25,250 | 5,506 | 46 | 3,237 | 2,315 | --- | --- | --- | --- | --- | --- | 3,237 | 8,089 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|-------|----------------|--------------|------------------|------------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 56,753 | 56,504 | 249 | 1,378 | --- | 1,627 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 67,659 | 91,811 | (24,152) | 314 | --- | (23,838) | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage | 24,049 | 17,845 | 6,204 | 3 | --- | 6,207 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 179,217 | 191,410 | (12,193) | 1,741 | 3,237 | (13,689) | --- | --- | --- | --- | --- | --- | 3,237 | 8,089 |
| Mabel | | | | | | | | | | | | | | |
| Electric | 717,677 | 584,561 | 133,116 | 658 | 14,846 | 118,928 | --- | --- | --- | --- | --- | --- | 14,846 | 12,929 |
| Sewer | 178,608 | 84,910 | 93,698 | 2,815 | 11,977 | 84,536 | --- | --- | --- | 12,000 | 1,195,455 | 1,354,759 | 11,977 | 76,988 |
| Water | 94,058 | 88,579 | 5,479 | 604 | 500 | 5,583 | --- | --- | --- | 4,531 | --- | 70,424 | 500 | 2,296 |
| Total | 990,343 | 758,050 | 232,293 | 4,077 | 27,323 | 209,047 | --- | --- | --- | 16,531 | 1,195,455 | 1,425,183 | 27,323 | 92,213 |
| Madelia | | | | | | | | | | | | | | |
| Liquor | 473,486 | 413,984 | 59,502 | 67 | --- | 59,569 | --- | --- | --- | 30,000 | --- | --- | --- | --- |
| Electric [29] | 3,621,147 | 3,599,391 | 21,756 | 3,437 | 65,654 | (40,461) | --- | --- | --- | 55,000 | 93,009 | --- | --- | --- |
| Wastewater | 1,289,494 | 874,065 | 415,429 | 6,788 | 35,881 | 386,336 | --- | --- | --- | 30,000 | --- | --- | 33,606 | 320,764 |
| Water | 741,356 | 438,098 | 303,258 | 14,609 | 3 | 317,864 | --- | --- | --- | 80,000 | 267,310 | --- | 3 | --- |
| Total | 6,125,483 | 5,325,538 | 799,945 | 24,901 | 101,538 | 723,308 | --- | --- | --- | 195,000 | 360,319 | --- | 33,609 | 320,764 |
| Madison | | | | | | | | | | | | | | |
| Liquor | 424,616 | 409,369 | 15,247 | 1,099 | --- | 16,346 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Apartments | 160,255 | 89,798 | 70,457 | 1,260 | 12,120 | 59,597 | --- | --- | --- | --- | --- | --- | 12,120 | 75,000 |
| Electric | 1,406,849 | 1,439,593 | (32,744) | 24,110 | 207 | (8,841) | --- | --- | --- | 244,218 | 42,442 | --- | --- | --- |
| Sanitation | 213,054 | 181,749 | 31,305 | 1,169 | --- | 32,474 | --- | --- | --- | 40,000 | --- | --- | --- | --- |
| Sewer | 414,262 | 371,320 | 42,942 | 2,589 | 7,078 | 38,453 | --- | --- | --- | 102,977 | 54,374 | --- | 7,078 | 20,450 |
| Storm Sewer | 146,509 | 112,282 | 34,227 | 681 | --- | 34,908 | --- | --- | --- | 132,203 | 3,785 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 591,742 | 506,700 | 85,042 | 1,634 | 93,973 | (7,297) | --- | --- | --- | 142,241 | 25,996 | --- | 93,973 | 69,550 |
| Total | 3,357,287 | 3,110,811 | 246,476 | 32,542 | 113,378 | 165,640 | --- | --- | --- | 681,639 | 126,597 | --- | 113,171 | 165,000 |
| Madison Lake | | | | | | | | | | | | | | |
| Refuse | 122,421 | 70,870 | 51,551 | 13 | --- | 51,564 | --- | --- | --- | 48,817 | --- | --- | --- | --- |
| Sewer Utility | 333,697 | 342,731 | (9,034) | 466 | 113,958 | (122,526) | --- | --- | --- | --- | 539,373 | 751,597 | 43,679 | 118,488 |
| Water Utility | 204,404 | 206,661 | (2,257) | 1,679 | 37,235 | (37,813) | --- | --- | --- | 30,000 | 296,886 | 404,706 | 37,235 | 64,782 |
| Total | 660,522 | 620,262 | 40,260 | 2,158 | 151,193 | (108,775) | --- | --- | --- | 78,817 | 836,259 | 1,156,303 | 80,914 | 183,270 |
| Magnolia | | | | | | | | | | | | | | |
| Sewer | 34,572 | 10,971 | 23,601 | 159 | 19,802 | 3,958 | --- | --- | --- | --- | --- | --- | 19,802 | 7,000 |
| Water | 18,376 | 19,924 | (1,548) | 142 | --- | (1,406) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 52,948 | 30,895 | 22,053 | 301 | 19,802 | 2,552 | --- | --- | --- | --- | --- | --- | 19,802 | 7,000 |
| Mahnomens | | | | | | | | | | | | | | |
| Liquor | 1,175,425 | 1,138,635 | 36,790 | 6,151 | 21,564 | 21,377 | --- | --- | --- | --- | 38,537 | --- | 21,564 | 26,532 |
| Sewer | 234,154 | 294,492 | (60,338) | 49 | 31,721 | (92,010) | --- | --- | --- | 107,493 | 4,730 | --- | 31,721 | 65,000 |
| Storm Water | --- | 3,504 | (3,504) | --- | --- | (3,504) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 287,359 | 282,502 | 4,857 | 1,580 | 32,113 | (25,676) | --- | --- | --- | 127,507 | 1,758 | --- | 32,113 | 83,000 |
| Revolving Loan | 100 | --- | 100 | 47,250 | 2,038 | 45,312 | --- | --- | --- | --- | --- | 300,000 | 2,038 | --- |
| Total | 1,697,038 | 1,719,133 | (22,095) | 55,030 | 87,436 | (54,501) | --- | --- | --- | 235,000 | 45,025 | 300,000 | 87,436 | 174,532 |
| Mahtomedi | | | | | | | | | | | | | | |
| Sewer Utility | 968,546 | 964,584 | 3,962 | 42,363 | 56,635 | (10,310) | --- | --- | --- | --- | 732,218 | --- | 56,635 | 135,440 |
| Water Utility | 910,954 | 927,124 | (16,170) | 79,596 | 127,426 | (64,000) | --- | --- | --- | --- | 2,425 | 990,000 | 127,426 | 179,560 |
| Total | 1,879,500 | 1,891,708 | (12,208) | 121,959 | 184,061 | (74,310) | --- | --- | --- | --- | 734,643 | 990,000 | 184,061 | 315,000 |
| Manchester | | | | | | | | | | | | | | |
| Sewer [0] | 24,203 | 23,045 | 1,158 | 16,120 | 8,528 | 8,750 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water [0] | 4,257 | 3,965 | 292 | 832 | 40 | 1,084 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 28,460 | 27,010 | 1,450 | 16,952 | 8,568 | 9,834 | --- | --- | --- | --- | --- | --- | --- | --- |
| Mankato | | | | | | | | | | | | | | |
| Airport | 415,062 | 1,661,104 | (1,246,042) | 128,792 | --- | (1,117,250) | --- | 131,792 | 249,905 | (200,000) | 657,436 | --- | --- | 72,979 |
| Eastwood Park | --- | 1,407 | (1,407) | 60,847 | --- | 59,440 | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority - Housing | 910,059 | 2,260,314 | (1,350,255) | 1,202,252 | 230,422 | (378,425) | 300,831 | 495,389 | 164,354 | 314,217 | --- | --- | 230,422 | --- |
| Economic Development Authority | 730,363 | 4,085,402 | (3,355,039) | 2,740,288 | --- | (614,751) | --- | 3,024,703 | --- | --- | 272,656 | --- | --- | --- |
| Mass Transit | 578,606 | 2,473,239 | (1,894,633) | 1,771,058 | --- | (123,575) | 167,000 | 702,332 | 1,157,850 | (12,500) | 411,869 | --- | --- | --- |
| Parking System | 169,781 | 1,255,993 | (1,086,212) | 353,185 | --- | (733,027) | --- | --- | --- | (497,343) | 18,091 | --- | --- | --- |
| Refuse | 1,636,013 | 1,595,558 | 40,455 | 2,408 | --- | 42,863 | --- | --- | --- | 127,231 | --- | --- | --- | --- |
| Riverfront 2000 Major Improvements | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Riverfront 2000/Civic Center | 2,522,499 | 5,700,738 | (3,178,239) | 5,934,648 | 131,325 | 2,625,084 | 5,896,934 | --- | --- | 1,126,914 | 1,519,352 | --- | 131,325 | 1,010,000 |
| Sewer | 7,478,746 | 6,277,369 | 1,201,377 | 98,272 | 347,773 | 951,876 | --- | 106,302 | 35,434 | 738,928 | 3,392,246 | 2,330,617 | 347,773 | 1,702,002 |
| Storm Water | 1,390,707 | 1,114,205 | 276,502 | 16,912 | --- | 293,414 | --- | 355,650 | 122,469 | 376,448 | 44,975 | --- | --- | --- |
| Street Light Utility | 538,927 | 474,373 | 64,554 | 11,968 | --- | 76,522 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 7,143,044 | 4,987,382 | 2,155,662 | 167,657 | 719,033 | 1,604,286 | --- | 15,186 | 5,062 | 798,103 | 1,803,704 | 1,332,342 | 719,033 | 1,931,000 |
| Total | 23,513,807 | 31,887,084 | (8,373,277) | 12,488,287 | 1,428,553 | 2,686,457 | 6,364,765 | 4,831,354 | 1,735,074 | 2,771,998 | 8,120,329 | 3,662,959 | 1,428,553 | 4,715,981 |
| Mantorville | | | | | | | | | | | | | | |
| Sewer | 199,726 | 245,428 | (45,702) | 39,303 | 3,947 | (10,346) | --- | --- | --- | 8,500 | 88,609 | --- | 3,947 | 11,000 |
| Storm Sewer | 18,507 | 3,400 | 15,107 | 364 | --- | 15,471 | --- | --- | --- | --- | 962 | --- | --- | --- |
| Water | 154,917 | 123,132 | 31,785 | 439 | --- | 32,224 | --- | --- | --- | 51,100 | 1,769 | --- | --- | --- |
| Total | 373,150 | 371,960 | 1,190 | 40,106 | 3,947 | 37,349 | --- | --- | --- | 59,600 | 91,340 | --- | 3,947 | 11,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|----------------|--------------------|----------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Maple Grove | | | | | | | | | | | | | | |
| Community Center | 2,571,706 | 3,923,424 | (1,351,718) | 44,851 | --- | (1,306,867) | --- | --- | --- | (1,012,000) | --- | --- | --- | --- |
| Recycling | 1,065,989 | 1,183,334 | (117,345) | 54,852 | --- | (62,493) | --- | --- | --- | 9,500 | --- | --- | --- | --- |
| Sewer | 5,593,061 | 6,722,073 | (1,129,012) | 895,624 | --- | (233,388) | --- | --- | --- | 671,000 | 1,898,387 | --- | --- | --- |
| Sports Dome | 353,345 | 435,308 | (81,963) | 2,841 | --- | (79,122) | --- | --- | --- | 1,200 | --- | --- | --- | --- |
| Street Light Utility | 785,419 | 751,050 | 34,369 | 15,903 | --- | 50,272 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 3,844,367 | 5,731,586 | (1,887,219) | 946,660 | 6,062 | (946,621) | --- | --- | --- | 1,086,550 | 92,642 | --- | 6,062 | 2,315,000 |
| Total | 14,213,887 | 18,746,775 | (4,532,888) | 1,960,731 | 6,062 | (2,578,219) | --- | --- | --- | 756,250 | 1,991,029 | --- | 6,062 | 2,315,000 |
| Maple Lake | | | | | | | | | | | | | | |
| Liquor | 1,353,535 | 1,267,382 | 86,153 | 6,757 | 9,560 | 83,350 | --- | --- | --- | --- | 6,607 | --- | 9,560 | --- |
| Airport | 29,416 | 109,982 | (80,566) | 38,738 | --- | (41,828) | --- | --- | 36,281 | (10,000) | 373 | --- | --- | --- |
| Sewer | 439,895 | 743,386 | (303,491) | 286,144 | 216,808 | (234,155) | 238,000 | --- | --- | --- | 219,669 | 69,880 | 44,501 | 83,800 |
| Water | 300,141 | 369,374 | (69,233) | 30,918 | 35,330 | (73,645) | 114 | --- | --- | --- | 5,544 | --- | 35,330 | 85,000 |
| Total | 2,122,987 | 2,490,124 | (367,137) | 362,557 | 261,698 | (266,278) | 238,114 | --- | 36,281 | (10,000) | 232,193 | 69,880 | 89,391 | 168,800 |
| Maple Plain | | | | | | | | | | | | | | |
| Sewer | 347,977 | 288,581 | 59,396 | 1,016 | 21,377 | 39,035 | --- | --- | --- | 33,791 | 672,504 | 404,298 | 21,377 | 31,500 |
| Storm Water | 85,434 | 42,176 | 43,258 | 1,031 | 14,309 | 29,980 | --- | --- | --- | --- | 518,270 | 563,772 | 14,309 | --- |
| Water | 416,929 | 311,030 | 105,899 | 4,746 | 74,389 | 36,256 | --- | --- | --- | 26,969 | 656,369 | 520,538 | 74,389 | 172,000 |
| Total | 850,340 | 641,787 | 208,553 | 6,793 | 110,075 | 105,271 | --- | --- | --- | 60,760 | 1,847,143 | 1,488,608 | 110,075 | 203,500 |
| Mapleton | | | | | | | | | | | | | | |
| Liquor | 602,252 | 557,517 | 44,735 | 28,085 | --- | 72,820 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse and Recycling | 103,285 | 95,378 | 7,907 | 724 | --- | 8,631 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 165,113 | 201,888 | (36,775) | 40,720 | 9,393 | (5,448) | --- | --- | --- | --- | 1,513,618 | 1,675,434 | 9,393 | 74,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|----------------|------------------|----------------|------------------|----------------|----------------|--------------|------------------|------------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer | 32,642 | 23,682 | 8,960 | 10 | 8,421 | 549 | --- | --- | --- | --- | 1,421 | --- | 8,421 | 33,036 |
| Water Utility | 193,572 | 194,926 | (1,354) | 15,895 | 1,923 | 12,618 | --- | --- | --- | --- | 172,810 | --- | 1,923 | 24,000 |
| Total | 1,096,864 | 1,073,391 | 23,473 | 85,434 | 19,737 | 89,170 | --- | --- | --- | --- | 1,687,849 | 1,675,434 | 19,737 | 131,036 |
| Mapleview | | | | | | | | | | | | | | |
| Water and Sewer [3] | 53,175 | 41,551 | 11,624 | --- | --- | 11,624 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 53,175 | 41,551 | 11,624 | --- | --- | 11,624 | --- | --- | --- | --- | --- | --- | --- | --- |
| Maplewood | | | | | | | | | | | | | | |
| Ambulance | 2,456,823 | 2,449,554 | 7,269 | 434,764 | --- | 442,033 | 442,109 | --- | --- | (130,386) | 206,962 | --- | --- | --- |
| Community Center Operations | 1,860,417 | 2,595,284 | (734,867) | 514,163 | --- | (220,704) | 516,407 | --- | --- | (150,000) | --- | --- | --- | --- |
| Environmental Utility | 2,447,669 | 1,889,418 | 558,251 | 31,342 | 106,902 | 482,691 | --- | 21,566 | 6,470 | 1,030,976 | --- | --- | --- | --- |
| Recycling Program | 549,248 | 631,436 | (82,188) | 81,325 | 1,472 | (2,335) | --- | --- | --- | 31,375 | --- | --- | --- | --- |
| Sanitary Sewer | 5,206,275 | 4,270,073 | 936,202 | 13,944 | 13,062 | 937,084 | --- | 84 | 25 | 525,212 | --- | --- | --- | --- |
| Street Light Utility | 476,269 | 224,975 | 251,294 | (443) | --- | 250,851 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 12,996,701 | 12,060,740 | 935,961 | 1,075,095 | 121,436 | 1,889,620 | 958,516 | 21,650 | 6,495 | 1,307,177 | 206,962 | --- | --- | --- |
| Marble | | | | | | | | | | | | | | |
| Wastewater Treatment Plant [0] | 48,656 | 190,789 | (142,133) | 23,256 | 237 | (119,114) | 44 | --- | --- | (112,982) | 237 | --- | --- | --- |
| Water [0] | 271,873 | 34,317 | 237,556 | 5,698 | 12,570 | 230,684 | 79 | --- | --- | --- | --- | --- | --- | --- |
| Sewer Payment [0] | 142,109 | 7,397 | 134,712 | 261 | --- | 134,973 | 261 | --- | --- | 113,196 | --- | --- | --- | --- |
| Total | 462,638 | 232,503 | 230,135 | 29,215 | 12,807 | 246,543 | 384 | --- | --- | 214 | 237 | --- | --- | --- |
| Marietta | | | | | | | | | | | | | | |
| Garbage [0] | 17,428 | 15,418 | 2,010 | --- | --- | 2,010 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 24,376 | 16,746 | 7,630 | --- | --- | 7,630 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 41,804 | 32,164 | 9,640 | --- | --- | 9,640 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------|------------------|-------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Marine on Saint Croix | | | | | | | | | | | | | | |
| Jackson Meadow Water [0] | 10,972 | 4,863 | 6,109 | 5,427 | --- | 11,536 | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater [0] | 99,511 | 113,989 | (14,478) | 16,946 | 4,758 | (2,290) | --- | --- | --- | --- | --- | --- | 4,758 | 20,000 |
| Total | 110,483 | 118,852 | (8,369) | 22,373 | 4,758 | 9,246 | --- | --- | --- | --- | --- | --- | 4,758 | 20,000 |
| Marshall | | | | | | | | | | | | | | |
| Liquor | 3,934,677 | 3,368,452 | 566,225 | 1,805 | --- | 568,030 | --- | --- | --- | 375,000 | 265,317 | --- | --- | --- |
| Marshall Municipal Utilities [4][29] | 52,859,408 | 48,953,460 | 3,905,948 | 1,805,995 | 2,567,678 | 3,144,265 | --- | 311,396 | --- | --- | 13,129,680 | 3,992,336 | 1,622,152 | 4,340,000 |
| Public Housing Commission [14][29] | 360,476 | 891,176 | (530,700) | 279,763 | 3,350 | (254,287) | --- | 44,378 | --- | --- | --- | --- | --- | --- |
| Surface Water Management | 961,739 | 1,257,246 | (295,507) | 53,090 | 74,527 | (316,944) | 40,145 | --- | --- | 342,229 | 241,288 | --- | 74,527 | 456,500 |
| Wastewater Treatment Facility | 4,720,134 | 4,039,265 | 680,869 | 147,767 | 463,710 | 364,926 | --- | --- | --- | 239,582 | 1,742,218 | 1,462,521 | 463,078 | 1,153,500 |
| Total | 62,836,434 | 58,509,599 | 4,326,835 | 2,288,420 | 3,109,265 | 3,505,990 | 40,145 | 355,774 | --- | 956,811 | 15,378,503 | 5,454,857 | 2,159,757 | 5,950,000 |
| Mayer | | | | | | | | | | | | | | |
| Sewer Utility | 363,520 | 475,117 | (111,597) | 392,819 | 129,454 | 151,768 | 390,000 | --- | --- | --- | 13,000 | --- | 129,454 | 253,350 |
| Storm Water Utility | 20,368 | 14,283 | 6,085 | 141 | --- | 6,226 | --- | --- | --- | --- | 11,615 | --- | --- | --- |
| Water Utility | 221,888 | 276,030 | (54,142) | 38,302 | 88,127 | (103,967) | --- | --- | --- | --- | 7,901 | --- | 87,797 | 221,650 |
| Total | 605,776 | 765,430 | (159,654) | 431,262 | 217,581 | 54,027 | 390,000 | --- | --- | --- | 32,516 | --- | 217,251 | 475,000 |
| Maynard | | | | | | | | | | | | | | |
| Garbage | 33,213 | 37,246 | (4,033) | 60 | --- | (3,973) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 55,158 | 90,637 | (35,479) | 18,140 | 6,250 | (23,589) | --- | --- | --- | --- | 140,210 | 1,646,583 | 6,250 | 15,000 |
| Water | 60,990 | 66,603 | (5,613) | 25,238 | 23,833 | (4,208) | 5,002 | --- | --- | (9,195) | 670 | --- | 23,833 | 30,000 |
| Total | 149,361 | 194,486 | (45,125) | 43,438 | 30,083 | (31,770) | 5,002 | --- | --- | (9,195) | 140,880 | 1,646,583 | 30,083 | 45,000 |
| Mazeppa | | | | | | | | | | | | | | |
| Liquor | 336,904 | 352,627 | (15,723) | 7,750 | --- | (7,973) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer Utility | 138,034 | 143,346 | (5,312) | 6,517 | --- | 1,205 | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Water Utility | 79,600 | 65,696 | 13,904 | 2,037 | --- | 15,941 | --- | --- | --- | 77,092 | --- | --- | --- | --- |
| Total | 554,538 | 561,669 | (7,131) | 16,304 | --- | 9,173 | --- | --- | --- | 87,092 | --- | --- | --- | --- |
| McGrath | | | | | | | | | | | | | | |
| Sewer [0] | 20,269 | 8,715 | 11,554 | --- | 1,669 | 9,885 | --- | --- | --- | --- | --- | --- | 1,269 | 400 |
| Total | 20,269 | 8,715 | 11,554 | --- | 1,669 | 9,885 | --- | --- | --- | --- | --- | --- | 1,269 | 400 |
| McGregor | | | | | | | | | | | | | | |
| Sewer | 95,350 | 62,071 | 33,279 | 12,112 | 11,115 | 34,276 | 11,989 | --- | --- | (50) | --- | --- | 11,115 | 23,000 |
| Water | 135,057 | 137,081 | (2,024) | 11,989 | 56,613 | (46,648) | 11,989 | --- | --- | (49) | --- | --- | 56,613 | 20,000 |
| Total | 230,407 | 199,152 | 31,255 | 24,101 | 67,728 | (12,372) | 23,978 | --- | --- | (99) | --- | --- | 67,728 | 43,000 |
| McIntosh | | | | | | | | | | | | | | |
| Economic Development Authority | 566,470 | 664,521 | (98,051) | 67,473 | 117,916 | (148,494) | 67,447 | --- | --- | (99,500) | --- | --- | 117,916 | 100,000 |
| Public Utilities [1] | 173,412 | 153,458 | 19,954 | 69,661 | 40,863 | 48,752 | 67,038 | --- | --- | (1,266) | --- | --- | 40,863 | 134,000 |
| Total | 739,882 | 817,979 | (78,097) | 137,134 | 158,779 | (99,742) | 134,485 | --- | --- | (100,766) | --- | --- | 158,779 | 234,000 |
| McKinley | | | | | | | | | | | | | | |
| Public Utilities [0][3] | 29,554 | 37,373 | (7,819) | 257 | 8,829 | (16,391) | --- | --- | --- | (15,213) | --- | --- | --- | --- |
| Total | 29,554 | 37,373 | (7,819) | 257 | 8,829 | (16,391) | --- | --- | --- | (15,213) | --- | --- | --- | --- |
| Meadowlands | | | | | | | | | | | | | | |
| Water [0] | 18,623 | 16,686 | 1,937 | 1,066 | --- | 3,003 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 13,702 | 10,757 | 2,945 | 8 | --- | 2,953 | --- | --- | --- | --- | --- | --- | --- | --- |
| Ambulance Service [0] | 82,121 | 37,262 | 44,859 | 155,370 | 46,454 | 153,775 | --- | --- | --- | --- | 159,864 | --- | --- | --- |
| Total | 114,446 | 64,705 | 49,741 | 156,444 | 46,454 | 159,731 | --- | --- | --- | --- | 159,864 | --- | --- | --- |
| Medford | | | | | | | | | | | | | | |
| Liquor | 381,318 | 388,029 | (6,711) | 8,914 | --- | 2,203 | --- | --- | --- | --- | 5,900 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|-------|----------------|----------------|------------------|------------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer Utility | 278,467 | 334,092 | (55,625) | 66,834 | 22,909 | (11,700) | --- | --- | --- | --- | 6,800 | --- | 22,909 | 70,000 |
| Water Utility | 272,393 | 356,376 | (83,983) | 104,085 | 26,287 | (6,185) | --- | --- | --- | --- | 61,331 | 49,315 | 24,067 | 130,175 |
| Total | 932,178 | 1,078,497 | (146,319) | 179,833 | 49,196 | (15,682) | --- | --- | --- | --- | 74,031 | 49,315 | 46,976 | 200,175 |
| Medina | | | | | | | | | | | | | | |
| Sanitary Sewer | 591,708 | 513,039 | 78,669 | 17,599 | --- | 96,268 | --- | --- | --- | 118,949 | --- | --- | --- | --- |
| Storm Water | 200,112 | 122,609 | 77,503 | 3,328 | --- | 80,831 | --- | --- | --- | 50,200 | --- | --- | --- | --- |
| Water | 936,285 | 683,598 | 252,687 | 23,674 | 119,635 | 156,726 | --- | --- | --- | (256,261) | --- | --- | 119,635 | 2,655,000 |
| Total | 1,728,105 | 1,319,246 | 408,859 | 44,601 | 119,635 | 333,825 | --- | --- | --- | (87,112) | --- | --- | 119,635 | 2,655,000 |
| Melrose | | | | | | | | | | | | | | |
| Ambulance | 474,534 | 472,302 | 2,232 | 31,759 | --- | 33,991 | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric | 8,120,686 | 8,077,041 | 43,645 | 220,500 | --- | 264,145 | --- | --- | 1,953 | 2,224 | 1,661,291 | --- | --- | --- |
| Wastewater | 1,886,175 | 1,641,233 | 244,942 | 54,916 | 21,314 | 278,544 | --- | --- | 18,388 | --- | 122,483 | --- | 21,314 | 260,000 |
| Water | 1,057,442 | 657,248 | 400,194 | 133,322 | 15,791 | 517,725 | --- | --- | 111,132 | --- | 211,112 | --- | 15,791 | 1,393,700 |
| Total | 11,538,837 | 10,847,824 | 691,013 | 440,497 | 37,105 | 1,094,405 | --- | --- | 131,473 | 2,224 | 1,994,886 | --- | 37,105 | 1,653,700 |
| Menahga | | | | | | | | | | | | | | |
| Liquor | 774,890 | 728,546 | 46,344 | 5,023 | --- | 51,367 | --- | --- | --- | 60,000 | --- | --- | --- | --- |
| Greenwood Connections [14][29] | 4,987,383 | 5,123,903 | (136,520) | 35,571 | 47,733 | (148,682) | --- | --- | --- | --- | 129,806 | --- | 47,733 | 145,000 |
| Water and Sewer [3] | 430,332 | 459,291 | (28,959) | 10,635 | 30,259 | (48,583) | --- | --- | --- | --- | 19,096 | --- | 30,259 | 70,000 |
| Total | 6,192,605 | 6,311,740 | (119,135) | 51,229 | 77,992 | (145,898) | --- | --- | --- | 60,000 | 148,902 | --- | 77,992 | 215,000 |
| Mendota | | | | | | | | | | | | | | |
| Recycling [0] | 1,113 | --- | 1,113 | --- | --- | 1,113 | --- | --- | --- | (2,248) | --- | --- | --- | --- |
| Sewer [0] | 22,469 | --- | 22,469 | --- | --- | 22,469 | --- | --- | --- | 13,057 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Gambling [0] | 9,431 | 8,252 | 1,179 | --- | --- | 1,179 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 33,013 | 8,252 | 24,761 | --- | --- | 24,761 | --- | --- | --- | 10,809 | --- | --- | --- | --- |
| Mendota Heights | | | | | | | | | | | | | | |
| Par 3 Golf Course | 151,214 | 157,963 | (6,749) | 728 | --- | (6,021) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 1,597,522 | 1,563,864 | 33,658 | 51,453 | --- | 85,111 | --- | --- | --- | (16,198) | 53,130 | --- | --- | --- |
| Storm Sewer Utility | 453,655 | 193,292 | 260,363 | 204,446 | --- | 464,809 | --- | --- | --- | 196,109 | 198,269 | --- | --- | --- |
| Total | 2,202,391 | 1,915,119 | 287,272 | 256,627 | --- | 543,899 | --- | --- | --- | 179,911 | 251,399 | --- | --- | --- |
| Mentor | | | | | | | | | | | | | | |
| Liquor | 477,429 | 433,022 | 44,407 | 4,860 | --- | 49,267 | --- | --- | --- | 34,233 | --- | --- | --- | --- |
| Total | 477,429 | 433,022 | 44,407 | 4,860 | --- | 49,267 | --- | --- | --- | 34,233 | --- | --- | --- | --- |
| Middle River | | | | | | | | | | | | | | |
| Garbage | 23,943 | 20,828 | 3,115 | 21 | --- | 3,136 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 64,364 | 83,728 | (19,364) | 259 | 1,484 | (20,589) | --- | --- | 36 | --- | --- | --- | 1,484 | 8,000 |
| Water | 41,854 | 46,215 | (4,361) | 11,854 | 11,415 | (3,922) | 11,763 | --- | 36 | --- | 6,442 | --- | 11,415 | 7,300 |
| Total | 130,161 | 150,771 | (20,610) | 12,134 | 12,899 | (21,375) | 11,763 | --- | 72 | --- | 6,442 | --- | 12,899 | 15,300 |
| Milaca | | | | | | | | | | | | | | |
| Liquor | 2,113,101 | 1,918,404 | 194,697 | 4,084 | 19,961 | 178,820 | --- | --- | --- | 95,316 | 11,153 | --- | 19,961 | 45,717 |
| Motor Vehicle | 157,426 | 141,708 | 15,718 | 106 | --- | 15,824 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 335,019 | 328,910 | 6,109 | 11,322 | 5,738 | 11,693 | --- | --- | --- | 159,000 | 30,982 | --- | 5,738 | 25,000 |
| Water | 629,483 | 527,716 | 101,767 | 6,340 | 27,701 | 80,406 | --- | --- | --- | --- | 24,855 | --- | 27,701 | 252,000 |
| Total | 3,235,029 | 2,916,738 | 318,291 | 21,852 | 53,400 | 286,743 | --- | --- | --- | 254,316 | 66,990 | --- | 53,400 | 322,717 |
| Milan | | | | | | | | | | | | | | |
| Refuse | 49,783 | 48,583 | 1,200 | --- | --- | 1,200 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 23,518 | 12,132 | 11,386 | 216 | --- | 11,602 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 78,195 | 151,359 | (73,164) | 46,111 | 34,883 | (61,936) | 157 | 45,954 | --- | --- | 162,490 | --- | 34,883 | --- |
| Total | 151,496 | 212,074 | (60,578) | 46,327 | 34,883 | (49,134) | 157 | 45,954 | --- | --- | 162,490 | --- | 34,883 | --- |
| Millerville | | | | | | | | | | | | | | |
| Liquor | 353,629 | 338,705 | 14,924 | 3,370 | 1,262 | 17,032 | --- | --- | --- | --- | 16,726 | --- | --- | --- |
| Sewer [0] | 9,272 | 15,322 | (6,050) | 296 | --- | (5,754) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 362,901 | 354,027 | 8,874 | 3,666 | 1,262 | 11,278 | --- | --- | --- | --- | 16,726 | --- | --- | --- |
| Millville | | | | | | | | | | | | | | |
| Water [0] | 17,303 | 8,220 | 9,083 | 455 | --- | 9,538 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 17,303 | 8,220 | 9,083 | 455 | --- | 9,538 | --- | --- | --- | --- | --- | --- | --- | --- |
| Milroy | | | | | | | | | | | | | | |
| Garbage | 14,256 | 12,724 | 1,532 | --- | --- | 1,532 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 40,719 | 24,877 | 15,842 | 10,698 | --- | 26,540 | --- | --- | --- | 8,000 | 1,552 | --- | --- | --- |
| Water | 40,034 | 42,182 | (2,148) | 10,675 | --- | 8,527 | --- | --- | --- | 8,000 | 26,514 | --- | --- | --- |
| Total | 95,009 | 79,783 | 15,226 | 21,373 | --- | 36,599 | --- | --- | --- | 16,000 | 28,066 | --- | --- | --- |
| Miltona | | | | | | | | | | | | | | |
| Liquor | 632,760 | 610,911 | 21,849 | 913 | --- | 22,762 | --- | --- | --- | --- | --- | --- | --- | --- |
| Fire | 74,699 | 102,557 | (27,858) | 33,695 | 108 | 5,729 | --- | --- | 2,910 | --- | 23,414 | --- | 108 | --- |
| Sewer | 104,479 | 43,134 | 61,345 | --- | 15,252 | 46,093 | --- | --- | --- | 36,402 | --- | --- | 10,969 | 12,000 |
| Total | 811,938 | 756,602 | 55,336 | 34,608 | 15,360 | 74,584 | --- | --- | 2,910 | 36,402 | 23,414 | --- | 11,077 | 12,000 |
| Minneapolis | | | | | | | | | | | | | | |
| Community Planning and Economic Development | 7,104,000 | 2,575,000 | 4,529,000 | 878,000 | 5,184,000 | 223,000 | --- | --- | --- | (402,000) | --- | --- | 5,184,000 | 41,000 |
| Meet Minneapolis [29] | 11,936,205 | 10,643,502 | 1,292,703 | 53,424 | 214,631 | 1,131,496 | --- | --- | --- | --- | --- | --- | 214,631 | 1,055,823 |
| Municipal Parking | 57,833,000 | 44,279,000 | 13,554,000 | 33,000 | 2,531,000 | 11,056,000 | --- | --- | --- | 5,419,000 | 340,000 | --- | 2,531,000 | 10,884,000 |
| Park Operations [29] | 9,686,904 | 9,361,038 | 325,866 | 2,801,467 | 991,446 | 2,135,887 | --- | --- | --- | (144,562) | 3,804,367 | --- | 20,367 | 47,432 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------|----------------|------------------|------------------|-------------------|------------------|-------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sanitary Sewer | 60,057,000 | 54,819,000 | 5,238,000 | 1,000 | 88,000 | 5,151,000 | --- | --- | 1,000 | 961,000 | 5,547,000 | --- | 88,000 | 5,150,000 |
| Solid Waste and Recycling | 30,843,000 | 30,902,000 | (59,000) | 1,076,000 | --- | 1,017,000 | --- | --- | --- | (966,000) | 1,410,000 | --- | --- | --- |
| Storm Water | 41,277,000 | 27,305,000 | 13,972,000 | 1,036,000 | --- | 15,008,000 | --- | --- | 1,003,000 | 6,000 | 16,610,000 | --- | --- | 3,235,000 |
| Water Works | 73,043,000 | 60,466,000 | 12,577,000 | 54,000 | 2,622,000 | 10,009,000 | --- | --- | --- | (877,000) | 13,789,000 | 6,072,000 | 2,622,000 | 6,146,000 |
| Total | 291,780,109 | 240,350,540 | 51,429,569 | 5,932,891 | 11,631,077 | 45,731,383 | --- | --- | 1,004,000 | 3,996,438 | 41,500,367 | 6,072,000 | 10,659,998 | 26,559,255 |
| Minnesota | | | | | | | | | | | | | | |
| Garbage | 113,394 | 95,488 | 17,906 | 1,262 | --- | 19,168 | --- | --- | --- | 19,000 | --- | --- | --- | --- |
| Sewer | 113,504 | 171,243 | (57,739) | 49,984 | --- | (7,755) | --- | --- | --- | 99,987 | 49,401 | --- | --- | --- |
| Water | 148,783 | 206,587 | (57,804) | 2,535 | --- | (55,269) | --- | --- | --- | 25,200 | 38,859 | --- | --- | --- |
| Total | 375,681 | 473,318 | (97,637) | 53,781 | --- | (43,856) | --- | --- | --- | 144,187 | 88,260 | --- | --- | --- |
| Minnesota City | | | | | | | | | | | | | | |
| Sewer | 37,882 | 115,702 | (77,820) | 11,157 | 7,346 | (74,009) | --- | --- | --- | --- | --- | 713 | 7,346 | 34,000 |
| Total | 37,882 | 115,702 | (77,820) | 11,157 | 7,346 | (74,009) | --- | --- | --- | --- | --- | 713 | 7,346 | 34,000 |
| Minnesota Lake | | | | | | | | | | | | | | |
| Garbage | 50,429 | 57,529 | (7,100) | 1,492 | --- | (5,608) | --- | --- | --- | --- | 1,670 | --- | --- | --- |
| Sewer | 105,858 | 99,036 | 6,822 | 7,732 | --- | 14,554 | --- | --- | --- | --- | 1,670 | --- | --- | --- |
| Water | 67,147 | 79,263 | (12,116) | 2,636 | --- | (9,480) | --- | --- | --- | --- | 1,673 | --- | --- | --- |
| Total | 223,434 | 235,828 | (12,394) | 11,860 | --- | (534) | --- | --- | --- | --- | 5,013 | --- | --- | --- |
| Minnetonka | | | | | | | | | | | | | | |
| Environmental | 745,203 | 711,219 | 33,984 | 145,271 | --- | 179,255 | --- | --- | 135,629 | 183,200 | --- | --- | --- | --- |
| Gray's Bay Marina | 217,819 | 181,031 | 36,788 | 4,720 | --- | 41,508 | --- | --- | --- | 24,900 | --- | --- | --- | --- |
| Ice Arena | 923,141 | 1,236,497 | (313,356) | (6,707) | --- | (320,063) | --- | --- | --- | (138,200) | --- | --- | --- | --- |
| Storm Water | 2,297,298 | 1,418,479 | 878,819 | 95,958 | --- | 974,777 | --- | --- | --- | 163,700 | 1,339,639 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|------------------|---------------|----------------|----------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water and Sewer Utilities | 11,477,857 | 13,380,640 | (1,902,783) | 156,372 | 64,274 | (1,810,685) | --- | --- | --- | 1,131,100 | 1,824,234 | --- | 64,274 | 945,000 |
| Williston Fitness Center | 2,492,730 | 2,160,771 | 331,959 | 5,266 | --- | 337,225 | --- | --- | --- | 82,500 | 276,466 | --- | --- | --- |
| Total | 18,154,048 | 19,088,637 | (934,589) | 400,880 | 64,274 | (597,983) | --- | --- | 135,629 | 1,447,200 | 3,440,339 | --- | 64,274 | 945,000 |
| Minnetonka Beach | | | | | | | | | | | | | | |
| Sewer | 62,753 | 67,819 | (5,066) | --- | --- | (5,066) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 108,366 | 110,518 | (2,152) | 25,705 | 36,713 | (13,160) | 25,660 | --- | --- | --- | --- | --- | 36,713 | 35,000 |
| Storm Water | 12,151 | 10,154 | 1,997 | --- | --- | 1,997 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 183,270 | 188,491 | (5,221) | 25,705 | 36,713 | (16,229) | 25,660 | --- | --- | --- | --- | --- | 36,713 | 35,000 |
| Minnetrista | | | | | | | | | | | | | | |
| Recycling | 97,111 | 112,990 | (15,879) | 31,723 | --- | 15,844 | --- | --- | 19,938 | --- | --- | --- | --- | --- |
| Sewer | 788,923 | 875,483 | (86,560) | 88,954 | 12,894 | (10,500) | --- | 5,458 | 1,819 | --- | 52,148 | --- | 12,894 | 45,000 |
| Storm Water | 187,059 | 216,860 | (29,801) | 3,872 | --- | (25,929) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 754,900 | 653,791 | 101,109 | 917,882 | 33,737 | 985,254 | --- | --- | --- | --- | 922,582 | 525,000 | 33,737 | 170,265 |
| Cable T.V. | 86,034 | 45,659 | 40,375 | 188 | --- | 40,563 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 1,914,027 | 1,904,783 | 9,244 | 1,042,619 | 46,631 | 1,005,232 | --- | 5,458 | 21,757 | --- | 974,730 | 525,000 | 46,631 | 215,265 |
| Montevideo | | | | | | | | | | | | | | |
| Liquor | 2,206,458 | 2,095,545 | 110,913 | 2,110 | --- | 113,023 | --- | --- | --- | 100,000 | --- | --- | --- | --- |
| Building Inspection | 63,984 | 113,411 | (49,427) | 50 | --- | (49,377) | --- | --- | --- | (50,000) | 2,572 | --- | --- | --- |
| Economic Development and Housing | 182,829 | 166,579 | 16,250 | 1,937 | 41,189 | (23,002) | --- | --- | --- | --- | 31,675 | --- | 28,545 | 24,441 |
| Refuse | 714,940 | 714,940 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Utilities | 2,346,998 | 1,976,394 | 370,604 | 86,094 | 254,682 | 202,016 | --- | --- | --- | 150,000 | 372,791 | 240,000 | 254,682 | 664,509 |
| Total | 5,515,209 | 5,066,869 | 448,340 | 90,191 | 295,871 | 242,660 | --- | --- | --- | 200,000 | 407,038 | 240,000 | 283,227 | 688,950 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|--------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Montgomery | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [29] | 136,683 | 238,366 | (101,683) | 43,020 | --- | (58,663) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 781,143 | 668,575 | 112,568 | 2,620 | 94,821 | 20,367 | --- | --- | --- | 100,000 | 41,336 | --- | 94,821 | 464,600 |
| Water Utility | 628,791 | 488,901 | 139,890 | 24,589 | 253,048 | (88,569) | --- | --- | --- | (100,000) | 17,650 | --- | 253,048 | 522,400 |
| Total | 1,546,617 | 1,395,842 | 150,775 | 70,229 | 347,869 | (126,865) | --- | --- | --- | --- | 58,986 | --- | 347,869 | 987,000 |
| Monticello | | | | | | | | | | | | | | |
| Liquor | 5,166,066 | 4,571,264 | 594,802 | 13,381 | --- | 608,183 | --- | --- | --- | 600,000 | --- | --- | --- | --- |
| Deputy Registrar | 497,798 | 302,709 | 195,089 | 10,736 | --- | 205,825 | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Fiber Optics | 1,761,978 | 2,811,084 | (1,049,106) | 13,733 | 109,747 | (1,145,120) | --- | --- | --- | (6,383,732) | 127,858 | --- | 16,297 | 26,445,000 |
| Sewer | 2,081,660 | 2,676,729 | (595,069) | 161,997 | 86,741 | (519,813) | --- | --- | --- | 1,690,672 | 517,641 | --- | 86,741 | 273,000 |
| Water | 1,117,226 | 1,086,006 | 31,220 | 199,910 | --- | 231,130 | --- | --- | --- | 631,560 | 11,656 | --- | --- | --- |
| Total | 10,624,728 | 11,447,792 | (823,064) | 399,757 | 196,488 | (619,795) | --- | --- | --- | (3,411,500) | 657,155 | --- | 103,038 | 26,718,000 |
| Montrose | | | | | | | | | | | | | | |
| Refuse | 254,043 | 223,561 | 30,482 | 8,587 | --- | 39,069 | --- | --- | --- | 1,500 | --- | --- | --- | --- |
| Sanitary Sewer | 333,266 | 285,685 | 47,581 | 1,329 | 40,041 | 8,869 | --- | --- | --- | 20,105 | --- | --- | 40,041 | 142,000 |
| Storm Water | 55,197 | 82,529 | (27,332) | 566 | --- | (26,766) | --- | --- | --- | 1,500 | --- | --- | --- | --- |
| Wastewater Treatment | 660,563 | 390,598 | 269,965 | 2,910 | 83,369 | 189,506 | --- | --- | --- | 12,976 | --- | --- | 83,369 | 313,000 |
| Water | 432,624 | 270,828 | 161,796 | 50,861 | 91,183 | 121,474 | 42,913 | --- | --- | 1,500 | --- | --- | 91,183 | 164,000 |
| Total | 1,735,693 | 1,253,201 | 482,492 | 64,253 | 214,593 | 332,152 | 42,913 | --- | --- | 37,581 | --- | --- | 214,593 | 619,000 |
| Moorhead | | | | | | | | | | | | | | |
| Airport | 100,493 | 302,208 | (201,715) | 26,177 | 180 | (175,718) | --- | 369,767 | 32,010 | (10,000) | 435,583 | --- | --- | --- |
| Electric | 38,594,193 | 27,327,456 | 11,266,737 | 321,230 | 582,966 | 11,005,001 | --- | --- | --- | 7,901,816 | 4,127,800 | --- | 582,966 | 1,132,225 |
| Forestry | 772,945 | 758,227 | 14,718 | 589 | --- | 15,307 | --- | --- | --- | 38,663 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-------------------|------------------|------------------|-------------------|------------|------------------|----------------|------------------|-------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Golf Course | 1,131,968 | 1,506,757 | (374,789) | 38,145 | 210,435 | (547,079) | --- | --- | --- | (538,250) | 6,511 | --- | 139,195 | 235,000 |
| Pest Control | 537,244 | 355,364 | 181,880 | 974 | --- | 182,854 | --- | --- | --- | 76,256 | --- | --- | --- | --- |
| Public Housing [13][29] | 733,463 | 1,940,844 | (1,207,381) | 1,010,951 | --- | (196,430) | --- | 710,224 | 293,299 | --- | 188,141 | --- | --- | --- |
| Sanitation | 3,820,293 | 3,424,910 | 395,383 | 199,557 | --- | 594,940 | --- | --- | --- | 926,071 | 6,614 | --- | --- | --- |
| Sports Center | 588,853 | 970,392 | (381,539) | 2,204 | --- | (379,335) | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 2,443,219 | 1,154,108 | 1,289,111 | 1,808 | --- | 1,290,919 | --- | --- | --- | 811,453 | 202,488 | --- | --- | --- |
| Wastewater Treatment | 6,496,996 | 5,093,297 | 1,403,699 | --- | 813,703 | 589,996 | --- | --- | --- | --- | 4,482,753 | 7,665,426 | 795,257 | 1,844,886 |
| Water | 6,814,014 | 5,694,114 | 1,119,900 | 116,879 | 232,884 | 1,003,895 | --- | --- | --- | 466,068 | 3,875,431 | 545,365 | 232,884 | 217,775 |
| Total | 62,033,681 | 48,527,677 | 13,506,004 | 1,718,514 | 1,840,168 | 13,384,350 | --- | 1,079,991 | 325,309 | 9,672,077 | 13,325,321 | 8,210,791 | 1,750,302 | 3,429,886 |
| Moose Lake | | | | | | | | | | | | | | |
| Liquor | 1,143,152 | 1,080,644 | 62,508 | --- | 41,735 | 20,773 | --- | --- | --- | --- | --- | --- | 41,735 | 888,275 |
| Electric | 4,562,831 | 3,755,384 | 807,447 | 10,605 | 46,802 | 771,250 | --- | --- | --- | 140,001 | 333,392 | --- | 46,802 | 420,000 |
| Hillside Manor [29] | 234,513 | 279,271 | (44,758) | 167 | --- | (44,591) | --- | --- | --- | --- | 78,613 | --- | --- | --- |
| Motor Vehicle | 124,918 | 126,850 | (1,932) | 305 | --- | (1,627) | --- | --- | --- | (909) | --- | --- | --- | --- |
| Municipal Buildings [29] | 32,086 | --- | 32,086 | --- | 23,819 | 8,267 | --- | --- | --- | --- | --- | --- | 23,819 | 1,139,613 |
| Sewer | 268,946 | 433,676 | (164,730) | --- | 31,433 | (196,163) | --- | --- | --- | (11) | --- | --- | 31,433 | 200,000 |
| Water | 239,912 | 170,443 | 69,469 | --- | 68,142 | 1,327 | --- | --- | --- | (69) | --- | --- | 68,142 | 70,000 |
| Total | 6,606,358 | 5,846,268 | 760,090 | 11,077 | 211,931 | 559,236 | --- | --- | --- | 139,012 | 412,005 | --- | 211,931 | 2,717,888 |
| Mora | | | | | | | | | | | | | | |
| Liquor | 2,883,872 | 2,603,292 | 280,580 | 3,301 | --- | 283,881 | --- | --- | --- | 270,000 | --- | --- | --- | --- |
| Electric | 5,381,694 | 5,110,192 | 271,502 | 125,399 | --- | 396,901 | --- | --- | --- | 460,001 | 92,538 | --- | --- | --- |
| Sewer | 829,454 | 692,071 | 137,383 | 8,478 | 38,536 | 107,325 | --- | --- | --- | --- | 539,007 | --- | 38,536 | 16,814 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|---------------|----------------|-------|----------------|--------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 625,425 | 648,425 | (23,000) | 624 | 11,268 | (33,644) | --- | --- | --- | --- | 65,196 | --- | 11,268 | 88,186 |
| Total | 9,720,445 | 9,053,980 | 666,465 | 137,802 | 49,804 | 754,463 | --- | --- | --- | 730,001 | 696,741 | --- | 49,804 | 105,000 |
| Morgan | | | | | | | | | | | | | | |
| Natural Gas | 189,381 | 73,260 | 116,121 | 279 | --- | 116,400 | --- | --- | --- | 5,000 | --- | --- | --- | --- |
| Sewer | 247,721 | 117,471 | 130,250 | 384 | --- | 130,634 | --- | --- | --- | 11,697 | --- | --- | --- | --- |
| Water | 220,931 | 148,357 | 72,574 | 133 | 4,161 | 68,546 | --- | --- | --- | --- | --- | --- | 4,161 | 28,000 |
| Total | 658,033 | 339,088 | 318,945 | 796 | 4,161 | 315,580 | --- | --- | --- | 16,697 | --- | --- | 4,161 | 28,000 |
| Morris | | | | | | | | | | | | | | |
| Liquor | 1,999,957 | 1,828,723 | 171,234 | 4,463 | --- | 175,697 | --- | --- | --- | 110,000 | 11,474 | --- | --- | --- |
| Refuse Collection | 346,246 | 327,361 | 18,885 | 4,210 | --- | 23,095 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Utility [3] | 1,073,699 | 1,044,010 | 29,689 | 41,048 | 11,031 | 59,706 | --- | --- | --- | 352,705 | --- | --- | 11,031 | 71,000 |
| Total | 3,419,902 | 3,200,094 | 219,808 | 49,721 | 11,031 | 258,498 | --- | --- | --- | 482,705 | 11,474 | --- | 11,031 | 71,000 |
| Morristown | | | | | | | | | | | | | | |
| Refuse [0] | 51,597 | 49,836 | 1,761 | 104 | --- | 1,865 | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater [0] | 183,494 | 105,712 | 77,782 | 1,500 | 73,566 | 5,716 | --- | --- | --- | --- | --- | --- | 7,833 | 65,733 |
| Water [0] | 69,757 | 95,050 | (25,293) | 16,316 | 3,969 | (12,946) | --- | --- | --- | --- | 3,969 | --- | --- | --- |
| Total | 304,848 | 250,598 | 54,250 | 17,920 | 77,535 | (5,365) | --- | --- | --- | --- | 3,969 | --- | 7,833 | 65,733 |
| Morton | | | | | | | | | | | | | | |
| Sewer | 120,434 | 132,218 | (11,784) | --- | 32,572 | (44,356) | --- | --- | --- | --- | 1,086 | --- | 32,572 | --- |
| Water | 72,813 | 36,046 | 36,767 | --- | --- | 36,767 | --- | --- | --- | 28,440 | 1,086 | --- | --- | --- |
| Total | 193,247 | 168,264 | 24,983 | --- | 32,572 | (7,589) | --- | --- | --- | 28,440 | 2,172 | --- | 32,572 | --- |
| Motley | | | | | | | | | | | | | | |
| Sewer Utility | 341,590 | 224,287 | 117,303 | 49,459 | 23,920 | 142,842 | --- | --- | --- | 93,430 | 5,580 | 21,112 | 23,920 | 133,228 |
| Solid Waste | 44,301 | 46,702 | (2,401) | 5,266 | --- | 2,865 | --- | --- | --- | 5,321 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|------------------|----------------|------------------|------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 304,011 | 183,787 | 120,224 | 3,704,862 | 22,583 | 3,802,503 | --- | --- | --- | 70,514 | 2,105,257 | 2,489,936 | 22,583 | 421,860 |
| Total | 689,902 | 454,776 | 235,126 | 3,759,587 | 46,503 | 3,948,210 | --- | --- | --- | 169,265 | 2,110,837 | 2,511,048 | 46,503 | 555,088 |
| Mound | | | | | | | | | | | | | | |
| Liquor | 2,919,731 | 2,699,280 | 220,451 | 27 | --- | 220,478 | --- | --- | --- | 61,529 | --- | --- | --- | --- |
| Housing and Redevelopment Authority | 244,949 | 327,318 | (82,369) | 2,360 | --- | (80,009) | --- | 114,100 | --- | --- | --- | --- | --- | --- |
| Recycling | 177,849 | 181,571 | (3,722) | 30,241 | --- | 26,519 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 1,764,975 | 1,829,489 | (64,514) | 95,724 | 215,749 | (184,539) | --- | 62,284 | 15,571 | (230,528) | 658,665 | 1,220,000 | 215,749 | 194,763 |
| Storm Sewer | 479,588 | 254,335 | 225,253 | 11 | 124,238 | 101,026 | --- | --- | --- | (38,682) | 289,721 | 430,000 | 124,238 | 194,789 |
| Water | 1,626,188 | 1,345,205 | 280,983 | 56,410 | 430,999 | (93,606) | --- | --- | --- | 539,973 | 2,465,304 | 4,850,000 | 430,999 | 2,911,843 |
| Total | 7,213,280 | 6,637,198 | 576,082 | 184,773 | 770,986 | (10,131) | --- | 176,384 | 15,571 | 332,292 | 3,413,690 | 6,500,000 | 770,986 | 3,301,395 |
| Mounds View | | | | | | | | | | | | | | |
| Sanitary Sewer | 1,356,000 | 1,414,638 | (58,638) | 128,383 | --- | 69,745 | --- | --- | --- | 230,962 | 7,308 | --- | --- | --- |
| Storm Water | 278,359 | 230,580 | 47,779 | 85,811 | --- | 133,590 | --- | --- | --- | 98,168 | 12,000 | --- | --- | --- |
| Street Light | 88,052 | 68,768 | 19,284 | 5,251 | --- | 24,535 | --- | --- | --- | 2,462 | --- | --- | --- | --- |
| Water | 976,763 | 1,011,194 | (34,431) | 8,909 | --- | (25,522) | --- | --- | --- | 57,393 | 406,609 | --- | --- | --- |
| Total | 2,699,174 | 2,725,180 | (26,006) | 228,354 | --- | 202,348 | --- | --- | --- | 388,985 | 425,917 | --- | --- | --- |
| Mountain Iron | | | | | | | | | | | | | | |
| Electric | 2,520,866 | 2,524,359 | (3,493) | 26,362 | 3,743 | 19,126 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Mountain Manor Apartments | 209,077 | 230,461 | (21,384) | 7,295 | 15,279 | (29,368) | --- | --- | --- | --- | --- | --- | 15,279 | 13,308 |
| Refuse Removal and Recycling | 437,454 | 433,602 | 3,852 | 23,033 | --- | 26,885 | --- | --- | --- | 10,000 | 213,046 | --- | --- | --- |
| Wastewater Treatment | 391,444 | 534,623 | (143,179) | 24,171 | 11,023 | (130,031) | --- | --- | --- | --- | --- | --- | 11,023 | 26,000 |
| Water | 332,603 | 331,696 | 907 | 1,164 | 17,713 | (15,642) | --- | --- | --- | 28,200 | --- | --- | 17,713 | 50,000 |
| Total | 3,891,444 | 4,054,741 | (163,297) | 82,025 | 47,758 | (129,030) | --- | --- | --- | 53,200 | 213,046 | --- | 44,015 | 89,308 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Mountain Lake | | | | | | | | | | | | | | |
| Electric | 2,423,693 | 2,295,546 | 128,147 | 45,992 | 39,412 | 134,727 | --- | --- | --- | 120,000 | 14,412 | --- | 39,412 | 260,514 |
| Heritage Estates 4-Plex | 28,440 | 22,233 | 6,207 | 5 | 3,269 | 2,943 | --- | --- | --- | --- | --- | --- | 3,269 | 15,000 |
| Heritage Estates 8-Plex | 56,625 | 64,723 | (8,098) | 8 | 9,403 | (17,493) | --- | --- | --- | --- | --- | --- | 9,403 | 15,000 |
| Mason Manor 4-Plex | 30,375 | 24,608 | 5,767 | 2 | 11,464 | (5,695) | --- | --- | --- | --- | --- | --- | 11,464 | 4,736 |
| Sewer | 930,612 | 327,943 | 602,669 | 84,393 | 85,120 | 601,942 | --- | --- | --- | --- | 1,178,108 | 1,190,096 | 85,120 | 418,100 |
| Water | 557,112 | 382,255 | 174,857 | 6,197 | 74,144 | 106,910 | --- | --- | --- | --- | 104,137 | --- | 74,144 | 260,514 |
| Total | 4,026,857 | 3,117,308 | 909,549 | 136,597 | 222,812 | 823,334 | --- | --- | --- | 120,000 | 1,296,657 | 1,190,096 | 222,812 | 973,864 |
| Murdock | | | | | | | | | | | | | | |
| Garbage | 20,057 | 20,920 | (863) | --- | --- | (863) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 18,728 | 64,735 | (46,007) | 21,012 | --- | (24,995) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 50,712 | 38,486 | 12,226 | --- | --- | 12,226 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 89,497 | 124,141 | (34,644) | 21,012 | --- | (13,632) | --- | --- | --- | --- | --- | --- | --- | --- |
| Myrtle | | | | | | | | | | | | | | |
| Water [0] | 4,971 | 3,594 | 1,377 | --- | --- | 1,377 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 4,971 | 3,594 | 1,377 | --- | --- | 1,377 | --- | --- | --- | --- | --- | --- | --- | --- |
| Nashua | | | | | | | | | | | | | | |
| Water [0] | 1,141 | 821 | 320 | 26 | 210 | 136 | --- | --- | --- | --- | 210 | --- | --- | --- |
| Total | 1,141 | 821 | 320 | 26 | 210 | 136 | --- | --- | --- | --- | 210 | --- | --- | --- |
| Nashwauk | | | | | | | | | | | | | | |
| Ambulance | 549,859 | 441,830 | 108,029 | --- | --- | 108,029 | --- | --- | --- | 119,579 | 26,779 | --- | --- | --- |
| Essar Calumet Substation Utilities | 210,096 | 87,689 | 122,407 | --- | --- | 122,407 | --- | --- | 49,612 | 147,454 | 49,612 | --- | --- | --- |
| Essar McCarthy Substation Utilities | 115,764 | 55,019 | 60,745 | --- | --- | 60,745 | --- | --- | 58,240 | 70,425 | 58,240 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|---------------|-----------------|------------|----------------|----------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Essar Water/Sewer Utilities [3] | --- | 45 | (45) | --- | --- | (45) | --- | --- | 102,177 | (45) | 102,177 | --- | --- | --- |
| Public Utilities [30] | 1,157,453 | 1,220,780 | (63,327) | 10 | 15,068 | (78,385) | --- | --- | 119,368 | (122,443) | 122,443 | --- | 15,068 | 71,980 |
| Ambulance Transfers | --- | 1,373 | (1,373) | --- | --- | (1,373) | --- | --- | --- | (83,579) | 83,579 | --- | --- | --- |
| Total | 2,033,172 | 1,806,736 | 226,436 | 10 | 15,068 | 211,378 | --- | --- | 329,397 | 131,391 | 442,830 | --- | 15,068 | 71,980 |
| Nelson | | | | | | | | | | | | | | |
| Sewer [0] | 1,187 | 3,396 | (2,209) | --- | --- | (2,209) | --- | --- | --- | (46,471) | --- | --- | --- | --- |
| Total | 1,187 | 3,396 | (2,209) | --- | --- | (2,209) | --- | --- | --- | (46,471) | --- | --- | --- | --- |
| Nerstrand | | | | | | | | | | | | | | |
| Sewer | 92,162 | 110,353 | (18,191) | 544 | 41,040 | (58,687) | --- | --- | --- | --- | --- | --- | 41,040 | 14,500 |
| Water | 49,864 | 50,576 | (712) | 42 | --- | (670) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 142,026 | 160,929 | (18,903) | 586 | 41,040 | (59,357) | --- | --- | --- | --- | --- | --- | 41,040 | 14,500 |
| Nevis | | | | | | | | | | | | | | |
| Liquor | 623,861 | 575,923 | 47,938 | 3,469 | --- | 51,407 | --- | --- | --- | 35,000 | 2,350 | --- | --- | --- |
| Sewer | 141,029 | 153,279 | (12,250) | 4,917 | 18,360 | (25,693) | --- | --- | --- | --- | --- | --- | 18,360 | 28,000 |
| Water | 51,563 | 74,984 | (23,421) | 3,156 | --- | (20,265) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 816,453 | 804,186 | 12,267 | 11,542 | 18,360 | 5,449 | --- | --- | --- | 35,000 | 2,350 | --- | 18,360 | 28,000 |
| New Auburn | | | | | | | | | | | | | | |
| Sewer | 66,255 | 75,349 | (9,094) | 3,506 | 13,126 | (18,714) | --- | --- | --- | --- | --- | --- | 13,126 | 18,743 |
| Water | 85,731 | 87,219 | (1,488) | 6,904 | 4,913 | 503 | --- | --- | --- | --- | --- | --- | 4,913 | 40,000 |
| Storm Sewer | 757 | --- | 757 | --- | --- | 757 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 152,743 | 162,568 | (9,825) | 10,410 | 18,039 | (17,454) | --- | --- | --- | --- | --- | --- | 18,039 | 58,743 |
| New Brighton | | | | | | | | | | | | | | |
| Municipal Golf Course | 246,447 | 328,875 | (82,428) | --- | 849 | (83,277) | --- | --- | --- | (65,244) | --- | --- | --- | --- |
| Sewer Utility | 2,553,448 | 2,586,850 | (33,402) | 216,822 | --- | 183,420 | --- | --- | --- | --- | 506,265 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|-----------------|--------------|----------------|----------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Water Management Utility | 665,154 | 607,050 | 58,104 | 98,457 | 8,453 | 148,108 | --- | --- | --- | --- | 176,070 | --- | --- | --- |
| Street Light Utility | 217,308 | 176,456 | 40,852 | --- | 313 | 40,539 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Utility | 1,359,702 | 1,606,687 | (246,985) | 236,257 | --- | (10,728) | --- | --- | --- | 1,718 | 11,945 | --- | --- | --- |
| Total | 5,042,059 | 5,305,918 | (263,859) | 551,536 | 9,615 | 278,062 | --- | --- | --- | (63,526) | 694,280 | --- | --- | --- |
| New Germany | | | | | | | | | | | | | | |
| Sewer [0] | 87,165 | 20,689 | 66,476 | 65,248 | 112,094 | 19,630 | --- | --- | --- | --- | --- | --- | 65,994 | 46,100 |
| Water [0] | 92,145 | 30,619 | 61,526 | 102,211 | 206,121 | (42,384) | --- | --- | --- | --- | --- | --- | 123,721 | 82,400 |
| Total | 179,310 | 51,308 | 128,002 | 167,459 | 318,215 | (22,754) | --- | --- | --- | --- | --- | --- | 189,715 | 128,500 |
| New Hope | | | | | | | | | | | | | | |
| Golf Course | 243,497 | 298,222 | (54,725) | 11,356 | --- | (43,369) | --- | --- | --- | --- | --- | --- | --- | --- |
| Ice Arena | 775,784 | 809,598 | (33,814) | 73,466 | 60,745 | (21,093) | --- | --- | --- | --- | 60,636 | --- | 60,745 | --- |
| Sewer | 2,414,482 | 1,936,608 | 477,874 | 923 | 156 | 478,641 | --- | --- | --- | 46,800 | 386,131 | --- | 156 | 71,050 |
| Storm Water | 948,537 | 517,585 | 430,952 | 8,949 | 12,064 | 427,837 | --- | --- | --- | 20,400 | 173,093 | --- | 12,064 | 102,900 |
| Street Light Utility | 123,060 | 99,506 | 23,554 | 2,798 | --- | 26,352 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 3,572,291 | 4,554,088 | (981,797) | 452,299 | 27,221 | (556,719) | --- | --- | 358,783 | 46,800 | 141,016 | --- | 27,221 | 197,050 |
| Total | 8,077,651 | 8,215,607 | (137,956) | 549,791 | 100,186 | 311,649 | --- | --- | 358,783 | 114,000 | 760,876 | --- | 100,186 | 371,000 |
| New London | | | | | | | | | | | | | | |
| Sewer | 452,732 | 471,597 | (18,865) | 22,554 | 15,034 | (11,345) | 9,968 | --- | --- | --- | --- | --- | 15,034 | 82,771 |
| Water | 293,317 | 279,591 | 13,726 | 8,155 | 7,503 | 14,378 | --- | --- | --- | --- | --- | --- | 7,503 | 40,605 |
| Total | 746,049 | 751,188 | (5,139) | 30,709 | 22,537 | 3,033 | 9,968 | --- | --- | --- | --- | --- | 22,537 | 123,376 |
| New Munich | | | | | | | | | | | | | | |
| Water [0] | 31,426 | 26,172 | 5,254 | --- | --- | 5,254 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-----------------|----------------|------------------|------------------|---------------|----------------|---------------|------------------|------------------|----------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer [0] | 64,296 | 103,602 | (39,306) | 46 | 2,438 | (41,698) | --- | --- | --- | --- | --- | --- | 2,438 | 25,700 |
| Total | 95,722 | 129,774 | (34,052) | 46 | 2,438 | (36,444) | --- | --- | --- | --- | --- | --- | 2,438 | 25,700 |
| New Prague | | | | | | | | | | | | | | |
| Ambulance | 16,853 | 13,241 | 3,612 | 1,176 | --- | 4,788 | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority [29] | --- | 17,133 | (17,133) | 64,523 | --- | 47,390 | 50,585 | --- | 13,740 | --- | --- | --- | --- | --- |
| Electric | 6,930,541 | 6,592,749 | 337,792 | 117,962 | 881 | 454,873 | --- | --- | 2,932 | 40,000 | 353,111 | --- | 89 | --- |
| Golf | 679,128 | 737,931 | (58,803) | 1,690 | 24,016 | (81,129) | --- | --- | --- | (121,270) | 39,223 | 51,358 | 22,440 | 51,039 |
| Sewer | 3,204,463 | 2,616,648 | 587,815 | 12,027 | 1,117,070 | (517,228) | --- | --- | --- | --- | 529,276 | 178,920 | 1,109,447 | 698,396 |
| Storm Water | 349,842 | 310,712 | 39,130 | 381 | 47,569 | (8,058) | --- | --- | --- | --- | 127,141 | 127,794 | 43,570 | 42,487 |
| Water | 1,136,042 | 1,036,686 | 99,356 | 49,612 | 184,868 | (35,900) | --- | --- | 507 | --- | 414,507 | 132,942 | 180,569 | 1,361,774 |
| Total | 12,316,869 | 11,325,100 | 991,769 | 247,371 | 1,374,404 | (135,264) | 50,585 | --- | 17,179 | (81,270) | 1,463,258 | 491,014 | 1,356,115 | 2,153,696 |
| New Richland | | | | | | | | | | | | | | |
| Cedar Pointe Housing | 56,829 | 47,538 | 9,291 | --- | 4,102 | 5,189 | --- | --- | --- | --- | --- | --- | 4,102 | 7,301 |
| Nursing Home | 3,167,051 | 3,256,791 | (89,740) | 30,080 | 2,594 | (62,254) | --- | --- | --- | --- | 75,988 | --- | --- | --- |
| Sewer Utility | 312,729 | 348,450 | (35,721) | 1,502 | 19,282 | (53,501) | --- | --- | --- | --- | --- | --- | 19,282 | 100,894 |
| Water Utility | 270,630 | 173,813 | 96,817 | 3,712 | 41,549 | 58,980 | --- | --- | --- | --- | --- | --- | 41,549 | 108,000 |
| Total | 3,807,239 | 3,826,592 | (19,353) | 35,294 | 67,527 | (51,586) | --- | --- | --- | --- | 75,988 | --- | 64,933 | 216,195 |
| New Trier | | | | | | | | | | | | | | |
| Water Fund [0] | 14,255 | 11,258 | 2,997 | 375 | 935 | 2,437 | --- | --- | --- | (1,413) | 935 | --- | --- | --- |
| Total | 14,255 | 11,258 | 2,997 | 375 | 935 | 2,437 | --- | --- | --- | (1,413) | 935 | --- | --- | --- |
| New Ulm | | | | | | | | | | | | | | |
| District Energy [29] | 1,531,385 | 1,313,673 | 217,712 | 65,350 | --- | 283,062 | --- | --- | --- | --- | 12,918 | --- | --- | --- |
| Electric [29] | 23,368,591 | 22,335,104 | 1,033,487 | 175,723 | 115,444 | 1,093,766 | --- | --- | --- | --- | 1,932,135 | --- | 115,444 | 950,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|------------------|------------|----------------|--------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Market Rate Housing [13][29] | 854,664 | 615,024 | 239,640 | 1,728 | 18,770 | 222,598 | --- | --- | --- | --- | 124,418 | --- | 18,770 | 480,800 |
| Natural Gas [29] | 11,567,697 | 11,733,312 | (165,615) | 245,933 | --- | 80,318 | --- | --- | --- | --- | 412,148 | --- | --- | --- |
| Public and Indian Housing [13][29] | 158,717 | 297,844 | (139,127) | 61,876 | --- | (77,251) | --- | --- | --- | --- | 4,859 | --- | --- | --- |
| Public Housing Capital Fund [13][29] | --- | 45,729 | (45,729) | 12,043 | --- | (33,686) | --- | --- | --- | --- | 12,043 | --- | --- | --- |
| Rental Property [13][29] | 7,000 | 4,280 | 2,720 | 603 | --- | 3,323 | --- | --- | --- | --- | 2 | --- | --- | --- |
| Section 8 Housing Choice Voucher [13][29] | --- | 359,580 | (359,580) | 346,788 | --- | (12,792) | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater [29] | 3,445,897 | 3,121,049 | 324,848 | 216,291 | 97,486 | 443,653 | --- | --- | --- | --- | 297,713 | --- | 97,486 | 562,000 |
| Water [29] | 2,927,075 | 2,460,472 | 466,603 | 100,634 | 87,829 | 479,408 | --- | --- | --- | --- | 1,590,009 | --- | 87,829 | 290,000 |
| Total | 43,861,026 | 42,286,067 | 1,574,959 | 1,226,969 | 319,529 | 2,482,399 | --- | --- | --- | --- | 4,386,245 | --- | 319,529 | 2,282,800 |
| New York Mills | | | | | | | | | | | | | | |
| Liquor | 682,751 | 634,093 | 48,658 | 4,695 | --- | 53,353 | --- | --- | --- | 54,000 | --- | --- | --- | --- |
| Gas | 1,392,338 | 1,166,057 | 226,281 | 1,280 | 5,875 | 221,686 | --- | --- | --- | 228,304 | --- | --- | 5,875 | 40,000 |
| Sewer | 339,674 | 279,445 | 60,229 | 629 | 27,540 | 33,318 | --- | --- | --- | 43,000 | --- | --- | 27,540 | 197,000 |
| Water | 191,941 | 198,945 | (7,004) | 19,484 | 19,393 | (6,913) | --- | --- | --- | 96,000 | 22,830 | --- | 19,393 | 64,000 |
| Total | 2,606,704 | 2,278,540 | 328,164 | 26,088 | 52,808 | 301,444 | --- | --- | --- | 421,304 | 22,830 | --- | 52,808 | 301,000 |
| Newfolden | | | | | | | | | | | | | | |
| Electric | 109,906 | 94,381 | 15,525 | 65 | --- | 15,590 | --- | --- | --- | --- | --- | --- | --- | --- |
| Newfolden Café | 62,883 | 68,747 | (5,864) | --- | --- | (5,864) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 55,445 | 49,445 | 6,000 | 1,254 | 4,895 | 2,359 | --- | --- | --- | --- | --- | --- | 4,895 | 6,500 |
| Water | 85,081 | 66,604 | 18,477 | 1,321 | 9,957 | 9,841 | --- | --- | --- | --- | --- | --- | 9,957 | 32,789 |
| Total | 313,315 | 279,177 | 34,138 | 2,640 | 14,852 | 21,926 | --- | --- | --- | --- | --- | --- | 14,852 | 39,289 |
| Newport | | | | | | | | | | | | | | |
| Sewer | 375,430 | 508,725 | (133,295) | 8,361 | 24,360 | (149,294) | --- | --- | 7,450 | 16,731 | 470,000 | 489,567 | 24,360 | 11,200 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|--------------|---------------|------------------|------------|----------------|--------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Sewer | 41,739 | 35,357 | 6,382 | 32 | 5,726 | 688 | --- | --- | --- | 2,903 | 188,000 | 195,827 | 5,726 | --- |
| Street Light Utility | 65,440 | 51,850 | 13,590 | 39 | --- | 13,629 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 266,890 | 328,391 | (61,501) | 591 | 10,108 | (71,018) | --- | --- | --- | 2,748 | 282,000 | 293,740 | 10,108 | 8,800 |
| Total | 749,499 | 924,323 | (174,824) | 9,023 | 40,194 | (205,995) | --- | --- | 7,450 | 22,382 | 940,000 | 979,134 | 40,194 | 20,000 |
| Nicollet | | | | | | | | | | | | | | |
| Economic Development Authority [29] | 90,112 | 84,717 | 5,395 | 33 | --- | 5,428 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 176,832 | 149,363 | 27,469 | 44 | 15,387 | 12,126 | --- | --- | --- | 25,000 | 14,070 | --- | 15,387 | 77,382 |
| Water Utility | 135,116 | 163,040 | (27,924) | 6,325 | 33,573 | (55,172) | --- | --- | --- | (25,000) | 10,313 | --- | 33,573 | 50,000 |
| Total | 402,060 | 397,120 | 4,940 | 6,402 | 48,960 | (37,618) | --- | --- | --- | --- | 24,383 | --- | 48,960 | 127,382 |
| Nielsville | | | | | | | | | | | | | | |
| Electric | 67,204 | 66,070 | 1,134 | --- | --- | 1,134 | --- | --- | --- | --- | --- | 19,299 | --- | --- |
| Garbage | 6,650 | 6,381 | 269 | --- | --- | 269 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 17,360 | 46,073 | (28,713) | --- | 5,483 | (34,196) | --- | --- | --- | --- | 8,556 | --- | 5,483 | 2,000 |
| Water | 19,595 | 41,615 | (22,020) | --- | 1,655 | (23,675) | --- | --- | --- | --- | --- | --- | 1,655 | 4,000 |
| Total | 110,809 | 160,139 | (49,330) | --- | 7,138 | (56,468) | --- | --- | --- | --- | 8,556 | 19,299 | 7,138 | 6,000 |
| Nisswa | | | | | | | | | | | | | | |
| Liquor | 3,167,950 | 2,923,912 | 244,038 | --- | 10,420 | 233,618 | --- | --- | --- | 280,000 | 4,737 | --- | 10,420 | 26,000 |
| Sewer | 494,833 | 433,719 | 61,114 | 1,121 | 19,714 | 42,521 | --- | --- | --- | --- | --- | --- | 19,714 | 75,000 |
| Total | 3,662,783 | 3,357,631 | 305,152 | 1,121 | 30,134 | 276,139 | --- | --- | --- | 280,000 | 4,737 | --- | 30,134 | 101,000 |
| Norcross | | | | | | | | | | | | | | |
| Water and Refuse [0][2] | 15,299 | 24,743 | (9,444) | --- | --- | (9,444) | --- | --- | --- | (16,000) | --- | --- | --- | --- |
| Total | 15,299 | 24,743 | (9,444) | --- | --- | (9,444) | --- | --- | --- | (16,000) | --- | --- | --- | --- |
| North Branch | | | | | | | | | | | | | | |
| Liquor | 2,264,471 | 2,043,291 | 221,180 | 139 | 20,545 | 200,774 | --- | --- | --- | 140,000 | --- | --- | 20,545 | 50,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|------------------|------------------|--------------|----------------|--------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Electric [29] | 4,177,016 | 3,452,959 | 724,057 | 13,220 | 325,674 | 411,603 | --- | --- | --- | --- | 34,069 | --- | 325,674 | 400,000 |
| Sewer | 1,495,730 | 1,027,218 | 468,512 | 773 | 312,176 | 157,109 | --- | --- | --- | 404,420 | 35,114 | --- | 312,176 | 240,000 |
| Storm Sewer Utility | 285,717 | 464,240 | (178,523) | 16,478 | 5,843 | (167,888) | --- | --- | --- | 42,241 | --- | --- | 5,843 | 10,000 |
| Water [29] | 1,631,082 | 1,188,493 | 442,589 | 26,568 | 466,914 | 2,243 | --- | --- | --- | --- | 60,419 | --- | 466,914 | 530,000 |
| Total | 9,854,016 | 8,176,201 | 1,677,815 | 57,178 | 1,131,152 | 603,841 | --- | --- | --- | 586,661 | 129,602 | --- | 1,131,152 | 1,230,000 |
| North Mankato | | | | | | | | | | | | | | |
| Sanitary Collection | 392,086 | 353,255 | 38,831 | 4,283 | 63,662 | (20,548) | --- | --- | --- | 55,921 | --- | --- | 62,808 | 65,000 |
| Sewer | 2,092,942 | 1,497,734 | 595,208 | --- | 51,987 | 543,221 | --- | --- | --- | 209,000 | --- | --- | 51,458 | 178,079 |
| Storm Water | 275,168 | 242,504 | 32,664 | 22,359 | 16,338 | 38,685 | --- | 22,359 | --- | (3,400) | --- | --- | 16,336 | 38,250 |
| Water | 1,815,734 | 1,455,420 | 360,314 | 4,046 | 140,035 | 224,325 | 1,391 | --- | --- | 153,506 | 176,196 | --- | 139,689 | 359,500 |
| Solid Waste | 905,274 | 1,006,229 | (100,955) | --- | --- | (100,955) | --- | --- | --- | (4,671) | --- | --- | --- | --- |
| Total | 5,481,204 | 4,555,142 | 926,062 | 30,688 | 272,022 | 684,728 | 1,391 | 22,359 | --- | 410,356 | 176,196 | --- | 270,291 | 640,829 |
| North Saint Paul | | | | | | | | | | | | | | |
| Electric | 9,000,195 | 8,627,489 | 372,706 | 75,482 | 81,524 | 366,664 | --- | --- | --- | 600,000 | 53,736 | --- | 81,524 | 115,000 |
| Fiber Optics | 104,472 | 204,219 | (99,747) | --- | 22,699 | (122,446) | --- | --- | --- | --- | --- | --- | 22,699 | 227,735 |
| Solid Waste | 1,095,158 | 839,576 | 255,582 | 50,035 | 24,341 | 281,276 | --- | --- | --- | 20,000 | --- | --- | 24,341 | --- |
| Surface Water | 581,341 | 350,835 | 230,506 | 34,257 | 51,059 | 213,704 | --- | --- | --- | 40,000 | 583,256 | 796,928 | 51,059 | 121,100 |
| Wastewater | 1,653,655 | 1,159,819 | 493,836 | 32,445 | 113,082 | 413,199 | --- | --- | --- | 125,000 | 620,340 | 776,960 | 113,082 | 126,700 |
| Water | 1,429,871 | 1,065,561 | 364,310 | 7,762 | 81,247 | 290,825 | --- | --- | --- | 185,000 | 799,528 | 986,112 | 81,247 | 137,200 |
| Total | 13,864,692 | 12,247,499 | 1,617,193 | 199,981 | 373,952 | 1,443,222 | --- | --- | --- | 970,000 | 2,056,860 | 2,560,000 | 373,952 | 727,735 |
| Northfield | | | | | | | | | | | | | | |
| Liquor | 3,158,135 | 2,930,161 | 227,974 | 26,084 | --- | 254,058 | --- | --- | --- | 136,607 | --- | --- | --- | --- |
| Garbage | 897,870 | 672,426 | 225,444 | 12,106 | --- | 237,550 | --- | --- | --- | 2,081 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|---------------|----------------|--------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Municipal Hospital [29] | 87,219,872 | 81,936,498 | 5,283,374 | 2,074,111 | 1,675,481 | 5,682,004 | --- | --- | --- | --- | 3,646,108 | --- | 1,446,010 | 920,000 |
| Storm Water Drainage | 704,540 | 652,446 | 52,094 | --- | 38,523 | 13,571 | --- | --- | --- | 2,081 | 216,067 | --- | 36,815 | 400,000 |
| Wastewater | 3,840,957 | 2,971,887 | 869,070 | 22,379 | 217,513 | 673,936 | --- | --- | --- | 24,153 | 196,620 | --- | 217,513 | 1,313,079 |
| Water | 2,158,076 | 1,324,369 | 833,707 | 125,850 | 36,321 | 923,236 | --- | --- | --- | 15,096 | 401,527 | --- | 36,321 | 287,500 |
| Total | 97,979,450 | 90,487,787 | 7,491,663 | 2,260,530 | 1,967,838 | 7,784,355 | --- | --- | --- | 180,018 | 4,460,322 | --- | 1,736,659 | 2,920,579 |
| Northome | | | | | | | | | | | | | | |
| Liquor | 357,852 | 334,975 | 22,877 | 6 | --- | 22,883 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Sewer | 31,768 | 64,974 | (33,206) | 16,437 | --- | (16,769) | --- | 16,437 | --- | --- | --- | --- | --- | --- |
| Water | 35,025 | 51,711 | (16,686) | --- | 2,387 | (19,073) | --- | --- | --- | (8,000) | --- | --- | 2,387 | 13,000 |
| Total | 424,645 | 451,660 | (27,015) | 16,443 | 2,387 | (12,959) | --- | 16,437 | --- | 12,000 | --- | --- | 2,387 | 13,000 |
| Northrop | | | | | | | | | | | | | | |
| Sewer | 56,844 | 18,723 | 38,121 | 61 | --- | 38,182 | --- | --- | --- | --- | 3,105,690 | 1,054,000 | --- | --- |
| Water | 36,138 | 40,567 | (4,429) | --- | --- | (4,429) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 92,982 | 59,290 | 33,692 | 61 | --- | 33,753 | --- | --- | --- | --- | 3,105,690 | 1,054,000 | --- | --- |
| Norwood Young America | | | | | | | | | | | | | | |
| Harbor at Peace | 1,407,148 | 1,187,675 | 219,473 | 812 | 196,027 | 24,258 | --- | --- | --- | 100,000 | 11,789 | --- | 189,939 | 145,000 |
| Sewer | 568,825 | 561,352 | 7,473 | 3,351 | 34,876 | (24,052) | --- | --- | --- | 152,102 | --- | --- | 34,876 | 201,875 |
| Water | 714,361 | 574,806 | 139,555 | 22,453 | 186,849 | (24,841) | 19,216 | 730 | --- | 104,695 | --- | --- | 186,849 | 329,125 |
| Total | 2,690,334 | 2,323,833 | 366,501 | 26,616 | 417,752 | (24,635) | 19,216 | 730 | --- | 356,797 | 11,789 | --- | 411,664 | 676,000 |
| Oak Grove | | | | | | | | | | | | | | |
| Sewer - Lake George | 94,228 | 93,728 | 500 | 37,439 | 6,439 | 31,500 | --- | --- | --- | --- | --- | --- | 6,439 | 21,000 |
| Sewer - The Ponds | 87,719 | 113,257 | (25,538) | 28,619 | --- | 3,081 | --- | --- | --- | --- | --- | --- | --- | --- |
| Street Light Utility | 10,782 | 8,643 | 2,139 | 1,048 | --- | 3,187 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|---------------|----------------|--------------|------------------|----------------|-----------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water - Lake George | 28,732 | 41,524 | (12,792) | 10,629 | --- | (2,163) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water - The Ponds | 115,598 | 97,745 | 17,853 | 32,250 | 24,000 | 26,103 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 337,059 | 354,897 | (17,838) | 109,985 | 30,439 | 61,708 | --- | --- | --- | --- | --- | --- | 6,439 | 21,000 |
| Oak Park Heights | | | | | | | | | | | | | | |
| Sewer | 927,129 | 694,406 | 232,723 | 10,488 | --- | 243,211 | --- | --- | --- | 166,725 | 7,569 | --- | --- | --- |
| Water | 657,286 | 477,771 | 179,515 | 17,157 | --- | 196,672 | --- | --- | --- | 242,630 | 415,665 | --- | --- | --- |
| Storm Sewer | 82,452 | 46,393 | 36,059 | 3,272 | --- | 39,331 | --- | --- | --- | 3,417 | --- | --- | --- | --- |
| Total | 1,666,867 | 1,218,570 | 448,297 | 30,917 | --- | 479,214 | --- | --- | --- | 412,772 | 423,234 | --- | --- | --- |
| Oakdale | | | | | | | | | | | | | | |
| Ambulance | 765,894 | 779,197 | (13,303) | 147,470 | --- | 134,167 | 98,646 | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 3,312,124 | 3,581,456 | (269,332) | 188,633 | 5 | (80,704) | --- | --- | --- | 300,000 | 8,000 | --- | --- | --- |
| Street Light Utility | 365,612 | 516,207 | (150,595) | 14,830 | --- | (135,765) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 2,082,589 | 2,566,010 | (483,421) | 274,515 | 28 | (208,934) | --- | --- | --- | 300,000 | --- | --- | --- | --- |
| Total | 6,526,219 | 7,442,870 | (916,651) | 625,448 | 33 | (291,236) | 98,646 | --- | --- | 600,000 | 8,000 | --- | --- | --- |
| Odessa | | | | | | | | | | | | | | |
| Sewer | 20,055 | 63,203 | (43,148) | 7,740 | 8,025 | (43,433) | 7,736 | --- | --- | --- | --- | --- | 8,025 | 3,000 |
| Water | 35,325 | 49,136 | (13,811) | 4,772 | 7,560 | (16,599) | 4,772 | --- | --- | --- | --- | --- | 7,560 | 10,000 |
| Total | 55,380 | 112,339 | (56,959) | 12,512 | 15,585 | (60,032) | 12,508 | --- | --- | --- | --- | --- | 15,585 | 13,000 |
| Ogema | | | | | | | | | | | | | | |
| Liquor Store [0] | 369,738 | 314,100 | 55,638 | 267 | 503 | 55,402 | --- | --- | --- | --- | 7,437 | --- | --- | --- |
| Water and Sewer [0][3] | 40,655 | 50,490 | (9,835) | 2,357 | 414 | (7,892) | --- | --- | --- | --- | 32,055 | --- | 74 | 20,000 |
| Total | 410,393 | 364,590 | 45,803 | 2,624 | 917 | 47,510 | --- | --- | --- | --- | 39,492 | --- | 74 | 20,000 |
| Ogilvie | | | | | | | | | | | | | | |
| Liquor | 408,884 | 399,901 | 8,983 | 204 | --- | 9,187 | --- | --- | --- | 2,500 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 92,427 | 74,605 | 17,822 | 370 | --- | 18,192 | --- | --- | --- | (4,507) | --- | --- | --- | --- |
| Water | 116,400 | 128,427 | (12,027) | 382 | 24,963 | (36,608) | --- | --- | --- | (4,019) | --- | --- | 24,963 | 14,000 |
| Total | 617,711 | 602,933 | 14,778 | 956 | 24,963 | (9,229) | --- | --- | --- | (6,026) | --- | --- | 24,963 | 14,000 |
| Okabena | | | | | | | | | | | | | | |
| Liquor | 270,816 | 300,944 | (30,128) | --- | --- | (30,128) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 27,501 | 26,966 | 535 | 4,973 | --- | 5,508 | 4,973 | --- | --- | --- | 1,500 | --- | --- | --- |
| Water | 58,606 | 55,705 | 2,901 | 35,669 | 10,255 | 28,315 | 35,669 | --- | --- | --- | 1,500 | --- | 10,255 | 40,000 |
| Total | 356,923 | 383,615 | (26,692) | 40,642 | 10,255 | 3,695 | 40,642 | --- | --- | --- | 3,000 | --- | 10,255 | 40,000 |
| Oklee | | | | | | | | | | | | | | |
| Garbage | 22,430 | 26,989 | (4,559) | --- | --- | (4,559) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 41,867 | 48,381 | (6,514) | --- | 2,040 | (8,554) | --- | --- | --- | --- | --- | --- | 2,040 | 20,000 |
| Water | 76,750 | 65,735 | 11,015 | --- | 8,930 | 2,085 | --- | --- | --- | --- | --- | --- | 8,930 | 50,000 |
| Total | 141,047 | 141,105 | (58) | --- | 10,970 | (11,028) | --- | --- | --- | --- | --- | --- | 10,970 | 70,000 |
| Olivia | | | | | | | | | | | | | | |
| Liquor | 924,066 | 887,858 | 36,208 | 3,485 | --- | 39,693 | --- | --- | --- | --- | 22,785 | --- | --- | --- |
| Bayberry Court | 127,600 | 91,432 | 36,168 | 13,454 | 28,185 | 21,437 | --- | --- | --- | 6,800 | --- | --- | 28,185 | 35,000 |
| Electric Utility | 2,913,302 | 2,409,444 | 503,858 | 143,955 | 6,968 | 640,845 | --- | --- | --- | 415,600 | 127,778 | --- | 54 | --- |
| Fairview Place | 343,181 | 377,718 | (34,537) | 25,667 | 40,876 | (49,746) | --- | --- | --- | --- | 9,320 | 702,295 | 30,648 | 680,000 |
| Storm Sewer Utility | 205,741 | 71,615 | 134,126 | 46,853 | 43,245 | 137,734 | --- | --- | --- | 62,750 | 239,251 | --- | 43,245 | 60,000 |
| Utility Reserve | 83,494 | 96 | 83,398 | 3,516 | --- | 86,914 | --- | --- | --- | 182,000 | --- | --- | --- | --- |
| Wastewater Utility | 523,285 | 473,137 | 50,148 | 73,417 | 53,349 | 70,216 | 60,000 | --- | --- | 178,916 | 401,296 | 412,510 | 53,349 | 247,295 |
| Water Utility | 534,826 | 426,456 | 108,370 | 12,141 | 31,942 | 88,569 | --- | --- | --- | 43,297 | 409,117 | 472,457 | 31,070 | 244,000 |
| Total | 5,655,495 | 4,737,756 | 917,739 | 322,488 | 204,565 | 1,035,662 | 60,000 | --- | --- | 889,363 | 1,209,547 | 1,587,262 | 186,551 | 1,266,295 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|------------|----------------|---------------|------------------|----------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Onamia | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 221,284 | 165,145 | 56,139 | 14,567 | 17,355 | 53,351 | --- | --- | --- | --- | 12,495 | --- | 17,355 | 39,788 |
| Total | 221,284 | 165,145 | 56,139 | 14,567 | 17,355 | 53,351 | --- | --- | --- | --- | 12,495 | --- | 17,355 | 39,788 |
| Ormsby | | | | | | | | | | | | | | |
| Sewer Fund | 45,777 | 72,808 | (27,031) | --- | 12,443 | (39,474) | --- | --- | --- | --- | --- | --- | 12,443 | 10,000 |
| Water Fund | 36,960 | 32,803 | 4,157 | --- | 12,541 | (8,384) | --- | --- | --- | --- | --- | --- | 12,541 | 9,141 |
| Total | 82,737 | 105,611 | (22,874) | --- | 24,984 | (47,858) | --- | --- | --- | --- | --- | --- | 24,984 | 19,141 |
| Orono | | | | | | | | | | | | | | |
| Recycling | 88,708 | 114,983 | (26,275) | 27,747 | --- | 1,472 | --- | --- | 24,793 | --- | --- | --- | --- | --- |
| Sewer | 1,204,554 | 1,181,159 | 23,395 | 258,639 | --- | 282,034 | --- | --- | --- | 111,300 | 333,451 | --- | --- | --- |
| Storm Water | 234,673 | 186,719 | 47,954 | 111,427 | --- | 159,381 | --- | --- | --- | --- | 20,132 | --- | --- | --- |
| Water | 482,816 | 553,467 | (70,651) | 142,329 | --- | 71,678 | --- | --- | --- | 158,000 | 454,902 | 1,302,268 | --- | --- |
| Cable | 71,412 | 12,675 | 58,737 | 55 | --- | 58,792 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,082,163 | 2,049,003 | 33,160 | 540,197 | --- | 573,357 | --- | --- | 24,793 | 269,300 | 808,485 | 1,302,268 | --- | --- |
| Oronoco | | | | | | | | | | | | | | |
| Water Utility | 136,038 | 184,205 | (48,167) | 12,988 | 9,967 | (45,146) | --- | --- | --- | --- | 159,439 | --- | 9,967 | 59,000 |
| Total | 136,038 | 184,205 | (48,167) | 12,988 | 9,967 | (45,146) | --- | --- | --- | --- | 159,439 | --- | 9,967 | 59,000 |
| Orr | | | | | | | | | | | | | | |
| Liquor | 543,350 | 482,190 | 61,160 | 6,216 | --- | 67,376 | --- | --- | --- | 35,500 | --- | --- | --- | --- |
| Aiport | 69,044 | 192,208 | (123,164) | 26,363 | --- | (96,801) | --- | --- | 26,363 | (7,000) | --- | --- | --- | --- |
| Sewer | 96,058 | 133,291 | (37,233) | --- | 9,563 | (46,796) | --- | --- | --- | (9,000) | 4,709 | --- | 9,563 | 3,000 |
| Water | 61,202 | 100,066 | (38,864) | --- | --- | (38,864) | --- | --- | --- | (11,000) | 13,109 | --- | --- | --- |
| Total | 769,654 | 907,755 | (138,101) | 32,579 | 9,563 | (115,085) | --- | --- | 26,363 | 8,500 | 17,818 | --- | 9,563 | 3,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|------------------|------------------|------------|----------------|---------------|------------------|------------------|----------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ortonville | | | | | | | | | | | | | | |
| Golf | 254,384 | 318,396 | (64,012) | 187 | --- | (63,825) | --- | --- | 187 | --- | 7,173 | --- | --- | --- |
| Light | 2,690,086 | 2,140,796 | 549,290 | 16,688 | --- | 565,978 | --- | --- | 510 | 306,240 | 81,510 | --- | --- | --- |
| Ortonville Area Health Services [14] | 26,664,154 | 23,209,067 | 3,455,087 | 126,035 | 1,421,667 | 2,159,455 | --- | --- | 97,351 | --- | 352,966 | 425,000 | 1,391,221 | 2,735,112 |
| Senior Assisted Living | 949,534 | 694,067 | 255,467 | 685 | 80,198 | 175,954 | --- | --- | --- | --- | 6,471 | --- | 80,198 | 2,680,000 |
| Sewer | 467,519 | 324,906 | 142,613 | 7,714 | 7,971 | 142,356 | --- | --- | 70 | 51,412 | --- | --- | 7,971 | 22,000 |
| Storm Water | 16,291 | 4,003 | 12,288 | 62 | --- | 12,350 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 781,896 | 473,186 | 308,710 | 670 | 56,083 | 253,297 | --- | --- | 204 | 84,186 | 612,255 | --- | 56,083 | 90,000 |
| Total | 31,823,864 | 27,164,421 | 4,659,443 | 152,041 | 1,565,919 | 3,245,565 | --- | --- | 98,322 | 441,838 | 1,060,375 | 425,000 | 1,535,473 | 5,527,112 |
| Osakis | | | | | | | | | | | | | | |
| Liquor | 760,328 | 723,271 | 37,057 | 18,398 | --- | 55,455 | --- | --- | --- | --- | 1,872 | --- | --- | --- |
| Garbage [0] | 122,110 | 122,133 | (23) | --- | --- | (23) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 232,127 | 226,220 | 5,907 | 111,036 | --- | 116,943 | --- | 18,155 | --- | 170,266 | --- | --- | --- | --- |
| Water | 348,210 | 389,422 | (41,212) | 1,295 | 138,124 | (178,041) | --- | --- | --- | 41,687 | --- | --- | 52,474 | 34,000 |
| Total | 1,462,775 | 1,461,046 | 1,729 | 130,729 | 138,124 | (5,666) | --- | 18,155 | --- | 211,953 | 1,872 | --- | 52,474 | 34,000 |
| Oslo | | | | | | | | | | | | | | |
| Garbage | 32,823 | 33,119 | (296) | --- | --- | (296) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 34,863 | 71,834 | (36,971) | 47,372 | --- | 10,401 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 109,689 | 130,438 | (20,749) | 97,650 | 97,650 | (20,749) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 177,375 | 235,391 | (58,016) | 145,022 | 97,650 | (10,644) | --- | --- | --- | --- | --- | --- | --- | --- |
| Osseo | | | | | | | | | | | | | | |
| Garbage | 16,375 | 8,012 | 8,363 | 8,119 | --- | 16,482 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 400,755 | 299,306 | 101,449 | 1,103 | --- | 102,552 | --- | --- | --- | 8,245 | 27,903 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|----------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Storm Water | 182,406 | 51,910 | 130,496 | 843 | --- | 131,339 | --- | --- | --- | 125,274 | --- | --- | --- | --- | |
| Water | 422,202 | 384,071 | 38,131 | 76,292 | --- | 114,423 | --- | --- | --- | 182,813 | 65,531 | --- | --- | --- | |
| Total | 1,021,738 | 743,299 | 278,439 | 86,357 | --- | 364,796 | --- | --- | --- | 316,332 | 93,434 | --- | --- | --- | |
| Ostrander | | | | | | | | | | | | | | | |
| Sewer [0] | 60,937 | 23,146 | 37,791 | 22 | 12,793 | 25,020 | --- | --- | --- | --- | --- | --- | 12,793 | 5,000 | |
| Water [0] | 41,019 | 34,251 | 6,768 | --- | --- | 6,768 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 101,956 | 57,397 | 44,559 | 22 | 12,793 | 31,788 | --- | --- | --- | --- | --- | --- | 12,793 | 5,000 | |
| Otsego | | | | | | | | | | | | | | | |
| Sewer | 1,325,181 | 1,458,714 | (133,533) | 80,091 | 593,779 | (647,221) | --- | --- | --- | 57,517 | 26,593 | --- | 593,779 | --- | |
| Storm Water | 45,570 | 57,977 | (12,407) | 26,259 | --- | 13,852 | 24,824 | --- | --- | 12,226 | 14,475 | --- | --- | --- | |
| Water | 1,114,528 | 853,551 | 260,977 | 167,772 | 334,002 | 94,747 | --- | --- | --- | 52,889 | 18,055 | --- | 334,002 | --- | |
| Total | 2,485,279 | 2,370,242 | 115,037 | 274,122 | 927,781 | (538,622) | 24,824 | --- | --- | 122,632 | 59,123 | --- | 927,781 | --- | |
| Ottertail | | | | | | | | | | | | | | | |
| Water | 231,051 | 190,173 | 40,878 | 877 | 34,100 | 7,655 | --- | --- | --- | --- | --- | --- | 34,100 | 101,000 | |
| Total | 231,051 | 190,173 | 40,878 | 877 | 34,100 | 7,655 | --- | --- | --- | --- | --- | --- | 34,100 | 101,000 | |
| Owatonna | | | | | | | | | | | | | | | |
| Aquatic Center | 174,787 | 248,932 | (74,145) | 141 | --- | (74,004) | --- | --- | --- | --- | 69,518 | --- | --- | --- | |
| Electric | 35,756,468 | 34,298,990 | 1,457,478 | 41,680 | 20,746 | 1,478,412 | --- | --- | --- | --- | 9,877,466 | --- | 20,746 | 137,745 | |
| Gas | 21,471,393 | 20,600,188 | 871,205 | 42,058 | 13,791 | 899,472 | --- | --- | --- | --- | 452,952 | --- | 13,791 | 337,656 | |
| Housing Programs | 571,969 | 582,547 | (10,578) | 247 | --- | (10,331) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 2,995,373 | 2,359,826 | 635,547 | 355,394 | 89,735 | 901,206 | --- | 346 | --- | 350,000 | 500,615 | --- | 89,735 | 498,000 | |
| Storm Water | 399,983 | 400,428 | (445) | 275,421 | 108,107 | 166,869 | 251,775 | --- | --- | 15,000 | --- | --- | 108,107 | 220,000 | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|----------------|----------------|--------------|------------------|-------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 3,433,348 | 2,723,862 | 709,486 | 24,475 | 10,830 | 723,131 | --- | --- | --- | --- | 369,077 | --- | 10,830 | 354,599 |
| Total | 64,803,321 | 61,214,773 | 3,588,548 | 739,416 | 243,209 | 4,084,755 | 251,775 | 346 | --- | 365,000 | 11,269,628 | --- | 243,209 | 1,548,000 |
| Palisade | | | | | | | | | | | | | | |
| Liquor | 343,781 | 320,799 | 22,982 | 15,552 | --- | 38,534 | --- | --- | --- | 19,500 | 12,880 | --- | --- | --- |
| Water and Sewer [3] | 71,157 | 80,694 | (9,537) | --- | --- | (9,537) | --- | --- | --- | 24,000 | --- | --- | --- | --- |
| Total | 414,938 | 401,493 | 13,445 | 15,552 | --- | 28,997 | --- | --- | --- | 43,500 | 12,880 | --- | --- | --- |
| Park Rapids | | | | | | | | | | | | | | |
| Liquor | 3,356,957 | 3,034,751 | 322,206 | 1,670 | --- | 323,876 | --- | --- | --- | 161,380 | 3,485 | --- | --- | --- |
| Sewer | 519,315 | 1,364,860 | (845,545) | 146,417 | 37,250 | (736,378) | --- | --- | --- | 94,000 | 41,841 | --- | 37,250 | 1,055,000 |
| Storm Water | 114,784 | 16,555 | 98,229 | 323 | --- | 98,552 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Water | 588,202 | 863,841 | (275,639) | 36,259 | 17,176 | (256,556) | --- | --- | --- | 94,000 | 1,015,896 | 1,636,347 | 17,176 | 91,617 |
| Total | 4,579,258 | 5,280,007 | (700,749) | 184,669 | 54,426 | (570,506) | --- | --- | --- | 369,380 | 1,061,222 | 1,636,347 | 54,426 | 1,146,617 |
| Parkers Prairie | | | | | | | | | | | | | | |
| Liquor | 636,554 | 644,838 | (8,284) | 22,297 | 23,902 | (9,889) | --- | --- | --- | --- | 10,500 | --- | 23,902 | 30,000 |
| Event Center | 101,523 | 150,599 | (49,076) | (283) | --- | (49,359) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 213,026 | 135,511 | 77,515 | 195 | 14,090 | 63,620 | --- | --- | --- | --- | --- | --- | 14,090 | 42,500 |
| Water | 136,977 | 283,372 | (146,395) | 140,088 | 8,177 | (14,484) | --- | --- | --- | --- | 45,500 | --- | 8,177 | 17,500 |
| Total | 1,088,080 | 1,214,320 | (126,240) | 162,297 | 46,169 | (10,112) | --- | --- | --- | --- | 56,000 | --- | 46,169 | 90,000 |
| Paynesville | | | | | | | | | | | | | | |
| Liquor | 1,281,957 | 1,233,786 | 48,171 | 8,266 | --- | 56,437 | --- | --- | --- | 43,000 | --- | --- | --- | --- |
| Sewer | 726,263 | 577,535 | 148,728 | 153,655 | 52,734 | 249,649 | --- | --- | --- | 197,250 | 261,210 | 263,646 | 44,804 | 50,736 |
| Water | 525,470 | 317,791 | 207,679 | 63,545 | 13,181 | 258,043 | --- | 8,466 | --- | 308,000 | 2,792,986 | 2,770,233 | 13,181 | 100,135 |
| Total | 2,533,690 | 2,129,112 | 404,578 | 225,466 | 65,915 | 564,129 | --- | 8,466 | --- | 548,250 | 3,054,196 | 3,033,879 | 57,985 | 150,871 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Pease | | | | | | | | | | | | | | |
| Sewer | 23,000 | 45,955 | (22,955) | 110 | --- | (22,845) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 44,425 | 96,688 | (52,263) | 16,354 | --- | (35,909) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 67,425 | 142,643 | (75,218) | 16,464 | --- | (58,754) | --- | --- | --- | --- | --- | --- | --- | --- |
| Pelican Rapids | | | | | | | | | | | | | | |
| Liquor | 1,204,722 | 1,071,291 | 133,431 | 420 | 18,621 | 115,230 | --- | --- | --- | 33,300 | --- | --- | 18,621 | 28,898 |
| Sewer | 1,251,888 | 914,858 | 337,030 | 436,933 | 83,500 | 690,463 | --- | 433,242 | --- | 18,752 | 5,299,878 | 4,871,889 | 83,500 | 594,600 |
| Water | 544,198 | 330,580 | 213,618 | 4,798 | 33,049 | 185,367 | --- | --- | --- | --- | 16,500 | --- | 33,049 | 268,731 |
| Total | 3,000,808 | 2,316,729 | 684,079 | 442,151 | 135,170 | 991,060 | --- | 433,242 | --- | 52,052 | 5,316,378 | 4,871,889 | 135,170 | 892,229 |
| Pemberton | | | | | | | | | | | | | | |
| Garbage [0] | 17,426 | 20,287 | (2,861) | --- | --- | (2,861) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 52,994 | 31,846 | 21,148 | 1,748 | 1,408 | 21,488 | --- | --- | --- | --- | --- | --- | 1,408 | 20,362 |
| Water [0] | 29,858 | 33,514 | (3,656) | 1,748 | --- | (1,908) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 100,278 | 85,647 | 14,631 | 3,496 | 1,408 | 16,719 | --- | --- | --- | --- | --- | --- | 1,408 | 20,362 |
| Pennock | | | | | | | | | | | | | | |
| Sewer | 72,094 | 81,263 | (9,169) | --- | 35,775 | (44,944) | --- | --- | --- | --- | --- | --- | 35,775 | 30,000 |
| Water | 45,132 | 22,858 | 22,274 | 2,266 | --- | 24,540 | --- | --- | --- | --- | 4,361 | --- | --- | --- |
| Total | 117,226 | 104,121 | 13,105 | 2,266 | 35,775 | (20,404) | --- | --- | --- | --- | 4,361 | --- | 35,775 | 30,000 |
| Pequot Lakes | | | | | | | | | | | | | | |
| Sewer | 237,671 | 141,057 | 96,614 | 19,088 | --- | 115,702 | --- | --- | 38 | --- | 41,805 | --- | --- | --- |
| Water | 237,320 | 191,027 | 46,293 | 8,185 | 25,474 | 29,004 | --- | --- | 38 | --- | 12,111 | --- | 25,474 | 55,000 |
| Total | 474,991 | 332,084 | 142,907 | 27,273 | 25,474 | 144,706 | --- | --- | 76 | --- | 53,916 | --- | 25,474 | 55,000 |
| Perham | | | | | | | | | | | | | | |
| Liquor | 3,068,699 | 2,644,441 | 424,258 | 7,928 | 28,772 | 403,414 | --- | --- | 309 | 139,250 | --- | --- | 12,997 | 133,330 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Gas | 9,937,342 | 9,481,227 | 456,115 | 51,171 | 141,844 | 365,442 | --- | --- | 741 | 190,630 | 577,577 | --- | 141,327 | 165,000 |
| Perham Area Community Center [29] | 897,393 | 925,649 | (28,256) | 1,329 | --- | (26,927) | --- | --- | --- | --- | 84,864 | --- | --- | --- |
| Perham Golf Course [29] | 750,734 | 683,861 | 66,873 | 12,500 | --- | 79,373 | --- | --- | --- | --- | 33,837 | 31,267 | --- | 18,624 |
| Recycling | 71,793 | 70,797 | 996 | 631 | --- | 1,627 | --- | --- | 31 | --- | 5,220 | --- | --- | --- |
| Sewer and Wastewater | 1,353,190 | 1,189,152 | 164,038 | 45,693 | 74,560 | 135,171 | --- | --- | 1,765 | 41,524 | 87,629 | 1,133,865 | 73,716 | 259,241 |
| Water | 692,910 | 556,815 | 136,095 | 115,566 | 63,973 | 187,688 | --- | --- | 1,703 | 68,168 | 14,915 | --- | 63,973 | 209,000 |
| Total | 16,772,061 | 15,551,942 | 1,220,119 | 234,818 | 309,149 | 1,145,788 | --- | --- | 4,549 | 439,572 | 804,042 | 1,165,132 | 292,013 | 785,195 |
| Perley | | | | | | | | | | | | | | |
| Garbage [0] | 14,673 | 10,722 | 3,951 | --- | --- | 3,951 | --- | --- | --- | 1,928 | --- | --- | --- | --- |
| Sewer [0] | 28,432 | 11,297 | 17,135 | --- | 7,824 | 9,311 | --- | --- | --- | --- | 153 | --- | 7,824 | 6,372 |
| Water [0] | 9,288 | 7,597 | 1,691 | --- | --- | 1,691 | --- | --- | --- | (1,928) | 3,619 | --- | --- | --- |
| Total | 52,393 | 29,616 | 22,777 | --- | 7,824 | 14,953 | --- | --- | --- | --- | 3,772 | --- | 7,824 | 6,372 |
| Peterson | | | | | | | | | | | | | | |
| Refuse | 14,381 | 18,870 | (4,489) | --- | --- | (4,489) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 14,381 | 18,870 | (4,489) | --- | --- | (4,489) | --- | --- | --- | --- | --- | --- | --- | --- |
| Pierz | | | | | | | | | | | | | | |
| Electric [0] | 947,921 | 858,120 | 89,801 | 11,996 | --- | 101,797 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Golf Course [0] | 248,660 | 229,814 | 18,846 | 21,458 | --- | 40,304 | 20,608 | --- | --- | --- | 1,621 | --- | --- | --- |
| Solid Waste [0] | 41,372 | 503 | 40,869 | 168 | 7,551 | 33,486 | --- | --- | --- | --- | --- | --- | 7,551 | 30,000 |
| Storm Water [0] | 74,903 | 63,657 | 11,246 | 2,311 | --- | 13,557 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 1,312,856 | 1,152,094 | 160,762 | 35,933 | 7,551 | 189,144 | 20,608 | --- | --- | 15,000 | 1,621 | --- | 7,551 | 30,000 |
| Pillager | | | | | | | | | | | | | | |
| Sewer | 154,655 | 163,458 | (8,803) | 37,676 | 40,816 | (11,943) | 37,676 | --- | --- | 81,000 | 6,138 | 714,758 | 19,258 | 741,400 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|---------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 109,917 | 138,101 | (28,184) | 143 | 14,957 | (42,998) | --- | --- | --- | --- | 5,250 | 273,893 | 10,186 | 291,600 |
| Total | 264,572 | 301,559 | (36,987) | 37,819 | 55,773 | (54,941) | 37,676 | --- | --- | 81,000 | 11,388 | 988,651 | 29,444 | 1,033,000 |
| Pine City | | | | | | | | | | | | | | |
| Liquor | 1,687,303 | 1,532,640 | 154,663 | 3,714 | --- | 158,377 | --- | --- | --- | 125,000 | 14,957 | --- | --- | --- |
| Sewer | 619,304 | 387,621 | 231,683 | 35,218 | 33,391 | 233,510 | --- | --- | --- | 81,227 | 131,045 | --- | 33,391 | 608,569 |
| Water | 969,920 | 469,391 | 500,529 | 8,931 | 306,575 | 202,885 | --- | --- | --- | (171,646) | 206,088 | --- | 306,575 | 6,622,167 |
| Total | 3,276,527 | 2,389,652 | 886,875 | 47,863 | 339,966 | 594,772 | --- | --- | --- | 34,581 | 352,090 | --- | 339,966 | 7,230,736 |
| Pine Island | | | | | | | | | | | | | | |
| Cemetery | 28,520 | 32,180 | (3,660) | 1,894 | --- | (1,766) | --- | --- | --- | --- | 16,486 | --- | --- | --- |
| Deputy Registrar | 64,527 | 63,161 | 1,366 | 79 | --- | 1,445 | --- | --- | --- | --- | --- | --- | --- | --- |
| Evergreen Place | 227,524 | 189,931 | 37,593 | 1,381 | 27,067 | 11,907 | --- | --- | --- | 2,983 | --- | --- | 27,067 | 55,000 |
| Sewer | 603,513 | 771,583 | (168,070) | 7,051 | --- | (161,019) | --- | --- | --- | 43,106 | --- | --- | --- | --- |
| Water | 412,681 | 338,988 | 73,693 | 12,973 | 14,278 | 72,388 | --- | --- | --- | 52,784 | 92,386 | --- | 14,278 | 50,136 |
| Total | 1,336,765 | 1,395,843 | (59,078) | 23,378 | 41,345 | (77,045) | --- | --- | --- | 98,873 | 108,872 | --- | 41,345 | 105,136 |
| Pine River | | | | | | | | | | | | | | |
| Water | 147,667 | 88,677 | 58,990 | 519 | 11,960 | 47,549 | 519 | --- | --- | 51,000 | --- | --- | 11,960 | 34,000 |
| Total | 147,667 | 88,677 | 58,990 | 519 | 11,960 | 47,549 | 519 | --- | --- | 51,000 | --- | --- | 11,960 | 34,000 |
| Pipestone | | | | | | | | | | | | | | |
| Liquor | 1,502,213 | 1,299,641 | 202,572 | 3,108 | --- | 205,680 | --- | --- | --- | 88,000 | --- | --- | --- | --- |
| Garbage | 297,202 | 221,648 | 75,554 | 405 | --- | 75,959 | --- | --- | --- | --- | --- | --- | --- | --- |
| Prairie Winds | 107,404 | 108,732 | (1,328) | 178 | 37,236 | (38,386) | --- | --- | --- | (23,300) | --- | --- | 37,236 | 16,095 |
| Sewer | 962,741 | 824,988 | 137,753 | 739 | 151,247 | (12,755) | --- | --- | --- | (177,863) | 313,263 | 1,162,500 | 151,247 | 358,300 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|---------------|----------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 623,488 | 597,930 | 25,558 | 2,616 | 76,449 | (48,275) | --- | --- | --- | 51,000 | --- | 1,162,500 | 76,449 | 207,580 |
| Total | 3,493,048 | 3,052,939 | 440,109 | 7,046 | 264,932 | 182,223 | --- | --- | --- | (62,163) | 313,263 | 2,325,000 | 264,932 | 581,975 |
| Plainview | | | | | | | | | | | | | | |
| Liquor | 658,972 | 657,479 | 1,493 | 13,088 | --- | 14,581 | --- | --- | --- | --- | 4,954 | --- | --- | --- |
| Sewer | 1,235,927 | 830,630 | 405,297 | 4,671 | 12,030 | 397,938 | --- | --- | --- | --- | --- | --- | 12,030 | 32,000 |
| Water | 392,219 | 353,940 | 38,279 | 15,148 | 20,418 | 33,009 | --- | --- | --- | --- | --- | --- | 20,418 | 66,000 |
| Total | 2,287,118 | 1,842,049 | 445,069 | 32,907 | 32,448 | 445,528 | --- | --- | --- | --- | 4,954 | --- | 32,448 | 98,000 |
| Plato | | | | | | | | | | | | | | |
| Sewer | 117,027 | 227,081 | (110,054) | 35,307 | 7,532 | (82,279) | 34,653 | --- | --- | --- | 5,750 | --- | 7,532 | 50,000 |
| Water | 25,572 | 42,359 | (16,787) | 20,302 | --- | 3,515 | 20,172 | --- | --- | --- | 18,859 | --- | --- | --- |
| Total | 142,599 | 269,440 | (126,841) | 55,609 | 7,532 | (78,764) | 54,825 | --- | --- | --- | 24,609 | --- | 7,532 | 50,000 |
| Plummer | | | | | | | | | | | | | | |
| Sanitation | 16,186 | 17,729 | (1,543) | --- | --- | (1,543) | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater | 29,427 | 28,545 | 882 | --- | 2,970 | (2,088) | --- | --- | --- | --- | --- | --- | 2,970 | 10,000 |
| Water | 40,603 | 46,099 | (5,496) | --- | 2,380 | (7,876) | --- | --- | --- | --- | --- | --- | 2,380 | 7,000 |
| Total | 86,216 | 92,373 | (6,157) | --- | 5,350 | (11,507) | --- | --- | --- | --- | --- | --- | 5,350 | 17,000 |
| Plymouth | | | | | | | | | | | | | | |
| Field House | 377,821 | 322,994 | 54,827 | 43,056 | --- | 97,883 | --- | --- | --- | 3,824 | --- | --- | --- | --- |
| Ice Center | 1,505,603 | 1,721,458 | (215,855) | 62,199 | 11,504 | (165,160) | --- | --- | --- | 27,927 | 122,464 | --- | 11,504 | --- |
| Plymouth Towne Square | 686,585 | 687,475 | (890) | 31,956 | 80,749 | (49,683) | --- | --- | --- | (215,004) | 16,072 | --- | 87,067 | 250,000 |
| Solid Waste Management | 497,520 | 921,431 | (423,911) | 273,539 | --- | (150,372) | --- | 298 | 99 | 17,929 | 13,825 | --- | --- | --- |
| Vicksburg Crossing | 1,186,281 | 866,802 | 319,479 | 58,878 | 701,322 | (322,965) | --- | --- | --- | (50,004) | 13,297 | --- | 698,828 | 205,000 |
| Water and Sewer Utility [3] | 14,326,361 | 15,603,119 | (1,276,758) | 1,059,494 | 134,121 | (351,385) | --- | 479 | 31,278 | 5,356,485 | 1,420,030 | --- | 134,121 | 5,925,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|------------------|------------|----------------|---------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Resources | 2,678,916 | 2,026,216 | 652,700 | 139,209 | --- | 791,909 | --- | 137 | 4,454 | 375,153 | 1,010,191 | --- | --- | --- |
| Total | 21,259,087 | 22,149,495 | (890,408) | 1,668,331 | 927,696 | (149,773) | --- | 914 | 35,831 | 5,516,310 | 2,595,879 | --- | 931,520 | 6,380,000 |
| Porter | | | | | | | | | | | | | | |
| Water and Sewer [3] | 53,318 | 43,134 | 10,184 | 294 | 1,093 | 9,385 | --- | --- | --- | --- | --- | --- | 1,093 | 2,131 |
| Total | 53,318 | 43,134 | 10,184 | 294 | 1,093 | 9,385 | --- | --- | --- | --- | --- | --- | 1,093 | 2,131 |
| Preston | | | | | | | | | | | | | | |
| Electric | 1,909,271 | 1,703,266 | 206,005 | 69,436 | 10,095 | 265,346 | --- | --- | --- | --- | 229,067 | --- | 10,095 | 55,000 |
| Preston Emergency Services | 213,000 | 224,704 | (11,704) | 9,396 | --- | (2,308) | --- | --- | --- | --- | 202,182 | --- | --- | --- |
| Sewer | 265,904 | 311,471 | (45,567) | 22,875 | 3,865 | (26,557) | --- | --- | --- | --- | 8,221 | --- | 3,865 | 44,125 |
| Storm Sewer | 60,846 | 31,189 | 29,657 | --- | 4,421 | 25,236 | --- | --- | --- | --- | --- | --- | 4,421 | 79,027 |
| Water | 362,499 | 310,433 | 52,066 | 42,250 | 7,522 | 86,794 | --- | --- | --- | --- | 61,469 | --- | 7,522 | 106,406 |
| Total | 2,811,520 | 2,581,063 | 230,457 | 143,957 | 25,903 | 348,511 | --- | --- | --- | --- | 500,939 | --- | 25,903 | 284,558 |
| Princeton | | | | | | | | | | | | | | |
| Liquor | 3,279,223 | 2,980,594 | 298,629 | 27,064 | --- | 325,693 | --- | --- | --- | 55,239 | --- | --- | --- | --- |
| Airport | 81,031 | 258,222 | (177,191) | 224,908 | --- | 47,717 | --- | 222,148 | --- | (35,600) | 203,491 | --- | --- | --- |
| Electric [29] | 7,228,044 | 6,559,735 | 668,309 | 109,178 | 198,829 | 578,658 | --- | --- | --- | --- | 587,296 | --- | 167,329 | 545,000 |
| Sanitary Sewer | 1,389,588 | 1,009,639 | 379,949 | 62,272 | 259,941 | 182,280 | --- | --- | --- | --- | 563,939 | 288,720 | 259,941 | 706,509 |
| Water [29] | 1,246,723 | 828,799 | 417,924 | 16,928 | 190,145 | 244,707 | --- | --- | --- | --- | 52,778 | --- | 168,542 | 414,000 |
| Total | 13,224,609 | 11,636,989 | 1,587,620 | 440,350 | 648,915 | 1,379,055 | --- | 222,148 | --- | 19,639 | 1,407,504 | 288,720 | 595,812 | 1,665,509 |
| Prinsburg | | | | | | | | | | | | | | |
| Senior Housing | 30,000 | 20,030 | 9,970 | 122 | 9,773 | 319 | --- | --- | --- | --- | --- | 84,336 | 9,773 | 96,516 |
| Sewer | 140,104 | 140,917 | (813) | 355 | 88,513 | (88,971) | --- | --- | --- | --- | 9,121 | --- | 88,513 | 46,400 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|------------------|----------------|------------------|-------|----------------|----------------|------------------|----------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 37,724 | 32,961 | 4,763 | 936 | 4,600 | 1,099 | --- | --- | --- | --- | --- | --- | 4,600 | 1,600 |
| Total | 207,828 | 193,908 | 13,920 | 1,413 | 102,886 | (87,553) | --- | --- | --- | --- | 9,121 | 84,336 | 102,886 | 144,516 |
| Prior Lake | | | | | | | | | | | | | | |
| Sewer | 2,369,423 | 2,447,618 | (78,195) | 108,826 | --- | 30,631 | --- | --- | --- | 502,086 | --- | --- | --- | --- |
| Transit Services | 215,138 | 1,099,899 | (884,761) | 797,041 | --- | (87,720) | --- | --- | 721,038 | 1,533,480 | 162,000 | --- | --- | --- |
| Water Quality | 843,292 | 638,570 | 204,722 | 183,143 | --- | 387,865 | --- | 114,760 | 47,281 | 81,000 | 47,280 | --- | --- | --- |
| Water Utility | 3,051,682 | 2,297,197 | 754,485 | 155,715 | --- | 910,200 | --- | --- | 574 | 1,306,350 | --- | --- | --- | --- |
| Total | 6,479,535 | 6,483,284 | (3,749) | 1,244,725 | --- | 1,240,976 | --- | 114,760 | 768,893 | 3,422,916 | 209,280 | --- | --- | --- |
| Proctor | | | | | | | | | | | | | | |
| Liquor | 891,882 | 843,356 | 48,526 | 120 | --- | 48,646 | --- | --- | --- | 3,300 | --- | --- | --- | --- |
| Municipal Golf Course | 67,587 | 147,160 | (79,573) | 76,361 | --- | (3,212) | --- | --- | --- | --- | 28,159 | --- | --- | --- |
| Public Utilities [4] | 2,893,197 | 2,920,470 | (27,273) | 47,911 | 44,684 | (24,046) | --- | --- | 372 | --- | 330,302 | --- | --- | --- |
| Sewer | 565,987 | 465,530 | 100,457 | 2,724 | --- | 103,181 | --- | --- | --- | 5,300 | 93,190 | --- | --- | --- |
| Total | 4,418,653 | 4,376,516 | 42,137 | 127,116 | 44,684 | 124,569 | --- | --- | 372 | 8,600 | 451,651 | --- | --- | --- |
| Quamba | | | | | | | | | | | | | | |
| Sewer Fund | 59,682 | 28,481 | 31,201 | 43 | 28,301 | 2,943 | --- | --- | --- | (79,092) | --- | --- | 28,301 | 31,000 |
| Total | 59,682 | 28,481 | 31,201 | 43 | 28,301 | 2,943 | --- | --- | --- | (79,092) | --- | --- | 28,301 | 31,000 |
| Racine | | | | | | | | | | | | | | |
| Water and Sewer [3] | 160,248 | 108,080 | 52,168 | --- | --- | 52,168 | --- | --- | --- | 48,294 | 21,625 | --- | --- | --- |
| Total | 160,248 | 108,080 | 52,168 | --- | --- | 52,168 | --- | --- | --- | 48,294 | 21,625 | --- | --- | --- |
| Ramsey | | | | | | | | | | | | | | |
| Recycling Utility | 309,160 | 321,321 | (12,161) | 74,522 | --- | 62,361 | --- | --- | --- | 9,500 | --- | --- | --- | --- |
| Sewer Utility | 1,393,157 | 1,282,302 | 110,855 | 295,531 | --- | 406,386 | --- | --- | --- | 31,000 | 253,995 | --- | --- | --- |
| Storm Water Utility | 706,135 | 509,709 | 196,426 | 37,280 | --- | 233,706 | --- | --- | --- | 26,000 | 213,902 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|------------------|---------------|------------------|---------------|----------------|----------------|------------------|------------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Street Light Utility | 188,185 | 161,733 | 26,452 | 42,900 | --- | 69,352 | --- | --- | --- | 16,000 | 1,988 | --- | --- | --- |
| Water Utility | 1,860,380 | 1,221,211 | 639,169 | 486,312 | --- | 1,125,481 | --- | --- | --- | 37,000 | 924,255 | --- | --- | --- |
| Total | 4,457,017 | 3,496,276 | 960,741 | 936,545 | --- | 1,897,286 | --- | --- | --- | 119,500 | 1,394,140 | --- | --- | --- |
| Randall | | | | | | | | | | | | | | |
| Liquor | 505,691 | 517,955 | (12,264) | 7,788 | --- | (4,476) | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric | 453,816 | 415,488 | 38,328 | 1,349 | --- | 39,677 | --- | --- | --- | 29,000 | --- | --- | --- | --- |
| Natural Gas | 355,692 | 246,019 | 109,673 | 968 | 14,387 | 96,254 | --- | --- | --- | 11,500 | --- | --- | 14,387 | 87,000 |
| Solid Waste | 48,679 | 44,866 | 3,813 | 1,643 | --- | 5,456 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water and Sewer [3] | 144,113 | 175,769 | (31,656) | 27,293 | 25,512 | (29,875) | 21,031 | --- | --- | (11,500) | 13,725 | --- | 25,512 | 65,000 |
| Total | 1,507,991 | 1,400,097 | 107,894 | 39,041 | 39,899 | 107,036 | 21,031 | --- | --- | 29,000 | 13,725 | --- | 39,899 | 152,000 |
| Randolph** | | | | | | | | | | | | | | |
| Water [0] | 8,881 | 3,379 | 5,502 | --- | --- | 5,502 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 8,881 | 3,379 | 5,502 | --- | --- | 5,502 | --- | --- | --- | --- | --- | --- | --- | --- |
| Ranier | | | | | | | | | | | | | | |
| Liquor | 451,019 | 387,076 | 63,943 | 3,605 | --- | 67,548 | --- | --- | --- | 40,000 | --- | --- | --- | --- |
| Water and Sewer [3] | 258,120 | 304,007 | (45,887) | 1,412 | 36,720 | (81,195) | --- | --- | --- | 12,620 | --- | --- | 36,720 | 18,000 |
| Total | 709,139 | 691,083 | 18,056 | 5,017 | 36,720 | (13,647) | --- | --- | --- | 52,620 | --- | --- | 36,720 | 18,000 |
| Raymond | | | | | | | | | | | | | | |
| Sewer | 157,063 | 84,967 | 72,096 | 1,630,286 | 4,800 | 1,697,582 | --- | 725,558 | 903,086 | 9,500 | --- | --- | --- | 503,800 |
| Water | 95,746 | 77,487 | 18,259 | 414 | --- | 18,673 | --- | --- | --- | 9,500 | 1,941,192 | --- | --- | --- |
| Total | 252,809 | 162,454 | 90,355 | 1,630,700 | 4,800 | 1,716,255 | --- | 725,558 | 903,086 | 19,000 | 1,941,192 | --- | --- | 503,800 |
| Red Lake Falls | | | | | | | | | | | | | | |
| Garbage | 165,352 | 125,684 | 39,668 | 30 | --- | 39,698 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 157,178 | 132,464 | 24,714 | 5,903 | 57,944 | (27,327) | --- | --- | --- | (583,647) | 12,178 | --- | 57,944 | 634,020 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|-------|----------------|---------------|--------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 271,616 | 269,300 | 2,316 | 35,454 | 33,933 | 3,837 | --- | --- | --- | (576,902) | --- | --- | 33,933 | 257,480 |
| Total | 594,146 | 527,448 | 66,698 | 41,387 | 91,877 | 16,208 | --- | --- | --- | (1,160,549) | 12,178 | --- | 91,877 | 891,500 |
| Red Wing | | | | | | | | | | | | | | |
| Ambulance | 3,766,612 | 3,945,862 | (179,250) | 61,404 | --- | (117,846) | --- | 41,374 | 3,645 | --- | 230,130 | --- | --- | --- |
| Incinerator | 2,403,114 | 2,136,017 | 267,097 | 153,282 | 145,005 | 275,374 | --- | --- | --- | (974,750) | 968,796 | --- | 145,005 | 160,000 |
| Marina | 465,919 | 543,511 | (77,592) | 9,768 | 72,231 | (140,055) | --- | --- | 9,768 | --- | --- | --- | 57,114 | 745,000 |
| Refuse Collection and Recycling | 2,245,610 | 2,069,480 | 176,130 | 69,503 | --- | 245,633 | --- | --- | --- | --- | 347,901 | --- | --- | --- |
| Sewer Utility | 3,685,334 | 4,076,147 | (390,813) | 719,971 | 138,009 | 191,149 | --- | --- | --- | 583,414 | 3,357,711 | --- | 138,009 | 587,341 |
| Storm Water | 1,110,886 | 590,478 | 520,408 | 2,477 | --- | 522,885 | --- | --- | --- | 69,724 | --- | --- | --- | --- |
| Water Utility | 3,209,233 | 2,871,554 | 337,679 | 528,573 | 246,438 | 619,814 | --- | --- | --- | 808,106 | 167,901 | --- | 246,438 | 794,000 |
| Total | 16,886,708 | 16,233,049 | 653,659 | 1,544,978 | 601,683 | 1,596,954 | --- | 41,374 | 13,413 | 486,494 | 5,072,439 | --- | 586,566 | 2,286,341 |
| Redwood Falls | | | | | | | | | | | | | | |
| Liquor | 2,206,194 | 2,006,023 | 200,171 | 8,312 | 12,739 | 195,744 | --- | --- | --- | 100,000 | 961 | --- | 12,038 | 40,000 |
| Aspenwood Apartments | 139,641 | 85,587 | 54,054 | 4,093 | 59,303 | (1,156) | --- | --- | --- | 1,600 | 1,744 | --- | 59,303 | 39,563 |
| Electric Utility | 6,204,647 | 5,826,889 | 377,758 | 204,901 | 213,777 | 368,882 | --- | --- | 3,264 | 344,432 | 752,410 | --- | 194,345 | 445,000 |
| Redwood Area Hospital | 24,205,201 | 21,351,206 | 2,853,995 | 1,539,355 | 572,945 | 3,820,405 | --- | --- | 19,110 | 392,700 | 609,080 | --- | 567,969 | 590,000 |
| Sewer Utility | 735,538 | 856,632 | (121,094) | 68,178 | 36,764 | (89,680) | --- | --- | --- | 14,000 | 99,109 | 517,283 | 23,142 | 585,967 |
| Southwaite Apartments | 253,736 | 190,969 | 62,767 | 9,633 | 77,858 | (5,458) | --- | --- | --- | 3,200 | 11,862 | --- | 77,858 | 51,912 |
| Storm Sewer Utility | 242,958 | 233,591 | 9,367 | 91,106 | 1,894 | 98,579 | --- | --- | --- | (110,123) | 155,557 | --- | 1,894 | --- |
| Water Utility | 1,162,228 | 922,188 | 240,040 | 68,002 | 203,622 | 104,420 | --- | --- | --- | 85,999 | 171,783 | 818,675 | 186,228 | 1,017,666 |
| Total | 35,150,143 | 31,473,085 | 3,677,058 | 1,993,580 | 1,178,902 | 4,491,736 | --- | --- | 22,374 | 831,808 | 1,802,506 | 1,335,958 | 1,122,777 | 2,770,108 |
| Remer | | | | | | | | | | | | | | |
| Liquor [0] | 590,942 | 601,566 | (10,624) | --- | --- | (10,624) | --- | --- | --- | 32,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ambulance [0] | 140,254 | 223,142 | (82,888) | 76,118 | --- | (6,770) | --- | --- | --- | 21,811 | 26,638 | --- | --- | --- |
| Sewer [0] | 74,519 | 72,777 | 1,742 | --- | 16,842 | (15,100) | --- | --- | --- | 4,200 | --- | --- | 16,842 | 20,217 |
| Water [0] | 40,320 | 143,451 | (103,131) | --- | 1,427 | (104,558) | --- | --- | --- | (20,000) | --- | --- | 1,427 | 2,000 |
| Total | 846,035 | 1,040,936 | (194,901) | 76,118 | 18,269 | (137,052) | --- | --- | --- | 38,011 | 26,638 | --- | 18,269 | 22,217 |
| Renville | | | | | | | | | | | | | | |
| Sewer Utility | 378,851 | 482,065 | (103,214) | 42,101 | 21,474 | (82,587) | --- | --- | --- | --- | --- | --- | 18,530 | 323,279 |
| Water Utility | 196,867 | 252,400 | (55,533) | 88,693 | 16,443 | 16,717 | 80,000 | --- | --- | --- | --- | --- | 13,889 | 211,380 |
| Total | 575,718 | 734,465 | (158,747) | 130,794 | 37,917 | (65,870) | 80,000 | --- | --- | --- | --- | --- | 32,419 | 534,659 |
| Revere | | | | | | | | | | | | | | |
| Refuse | 4,588 | 4,032 | 556 | --- | --- | 556 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 18,904 | 57,581 | (38,677) | 11,173 | 10,224 | (37,728) | --- | --- | --- | --- | 16,810 | --- | 4,110 | 21,300 |
| Water | 13,966 | 13,773 | 193 | --- | --- | 193 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 37,458 | 75,386 | (37,928) | 11,173 | 10,224 | (36,979) | --- | --- | --- | --- | 16,810 | --- | 4,110 | 21,300 |
| Rice | | | | | | | | | | | | | | |
| Sewer | 171,736 | 202,774 | (31,038) | 5,591 | 13,659 | (39,106) | --- | --- | --- | (6,413) | 7,352 | --- | 13,659 | 58,000 |
| Water | 145,821 | 154,140 | (8,319) | 13,240 | --- | 4,921 | --- | --- | --- | (6,413) | 7,353 | --- | --- | --- |
| Total | 317,557 | 356,914 | (39,357) | 18,831 | 13,659 | (34,185) | --- | --- | --- | (12,826) | 14,705 | --- | 13,659 | 58,000 |
| Richfield | | | | | | | | | | | | | | |
| Liquor | 11,500,417 | 10,619,749 | 880,668 | 15,679 | --- | 896,347 | --- | --- | --- | 716,460 | 73,143 | --- | --- | --- |
| Recreation | --- | --- | --- | 8,071 | --- | 8,071 | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Sewer | 1,204,476 | 1,072,652 | 131,824 | 159,699 | 134,512 | 157,011 | --- | --- | --- | --- | 1,104,222 | --- | 134,512 | 230,000 |
| Water and Sewer [3] | 7,222,179 | 6,993,635 | 228,544 | 125,870 | 245,971 | 108,443 | --- | --- | 9,996 | 150,000 | 509,003 | --- | 245,971 | 315,000 |
| Total | 19,927,072 | 18,686,036 | 1,241,036 | 309,319 | 380,483 | 1,169,872 | --- | --- | 9,996 | 866,460 | 1,686,368 | --- | 380,483 | 545,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|------------------|----------------|------------------|---------------|----------------|------------------|------------------|------------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Richmond | | | | | | | | | | | | | | |
| Civic Arena | 156,977 | 212,442 | (55,465) | 5,590 | 4,323 | (54,198) | 4,367 | --- | --- | (35,000) | 9,164 | --- | 4,323 | 184,000 |
| Wastewater | 285,601 | 436,243 | (150,642) | 1,138,938 | 55,215 | 933,081 | --- | --- | 1,051,299 | --- | --- | --- | 55,215 | 316,000 |
| Water | 274,842 | 157,836 | 117,006 | 15,479 | 17,872 | 114,613 | --- | --- | --- | 69,419 | --- | 69,419 | 17,872 | 46,104 |
| Total | 717,420 | 806,521 | (89,101) | 1,160,007 | 77,410 | 993,496 | 4,367 | --- | 1,051,299 | 34,419 | 9,164 | 69,419 | 77,410 | 546,104 |
| Riverton | | | | | | | | | | | | | | |
| Sewer [0] | 11,050 | 33,010 | (21,960) | 17,955 | --- | (4,005) | 176 | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 16,994 | 30,167 | (13,173) | 5,985 | --- | (7,188) | 304 | --- | --- | --- | --- | --- | --- | --- |
| Total | 28,044 | 63,177 | (35,133) | 23,940 | --- | (11,193) | 480 | --- | --- | --- | --- | --- | --- | --- |
| Robbinsdale | | | | | | | | | | | | | | |
| Liquor | 3,171,109 | 3,003,279 | 167,830 | 16,237 | --- | 184,067 | --- | --- | --- | 150,000 | --- | --- | --- | --- |
| Broadway Court | 758,703 | 614,876 | 143,827 | 33,542 | 178,610 | (1,241) | 54,139 | --- | --- | --- | 53,684 | --- | 178,610 | 150,000 |
| Deputy Registrar | 460,277 | 345,878 | 114,399 | 9,689 | --- | 124,088 | --- | --- | --- | 50,000 | --- | --- | --- | --- |
| Sanitary Sewer Utility | 1,673,454 | 1,464,894 | 208,560 | 61,888 | 74,834 | 195,614 | --- | --- | --- | 41,749 | 1,931,140 | --- | 74,834 | 240,000 |
| Solid Waste Removal | 1,545,736 | 1,167,234 | 378,502 | 86,579 | --- | 465,081 | --- | --- | --- | 180,000 | --- | --- | --- | --- |
| Storm Sewer Utility | 814,133 | 607,090 | 207,043 | 8,045 | 33,598 | 181,490 | --- | --- | --- | (191,758) | 835,319 | --- | 33,598 | 275,000 |
| Water Utility | 1,551,314 | 1,029,780 | 521,534 | 80,786 | 54,416 | 547,904 | --- | --- | --- | 27,699 | 1,088,167 | --- | 54,416 | 300,000 |
| Total | 9,974,726 | 8,233,031 | 1,741,695 | 296,766 | 341,458 | 1,697,003 | 54,139 | --- | --- | 257,690 | 3,908,310 | --- | 341,458 | 965,000 |
| Rochester | | | | | | | | | | | | | | |
| Electric Utility | 142,961,216 | 128,331,371 | 14,629,845 | 368,718 | 3,743,364 | 11,255,199 | --- | --- | --- | 8,263,570 | 20,139,107 | --- | 3,390,694 | 4,558,123 |
| Parking | 6,309,209 | 4,350,711 | 1,958,498 | 169,113 | --- | 2,127,611 | --- | --- | 577 | 857,270 | 699,788 | --- | --- | --- |
| Sewer Utility | 24,250,191 | 17,176,869 | 7,073,322 | 799,033 | 6,739,516 | 1,132,839 | --- | --- | 9,219 | 1,528,659 | 1,729,263 | --- | 7,808,739 | 3,623,600 |
| Storm Water Utility | 5,301,271 | 3,884,954 | 1,416,317 | 142,056 | --- | 1,558,373 | --- | 42,489 | 41,186 | 29,233 | 574,935 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|---------------|----------------|---------------|-------------------|-------------------|------------------|-------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 8,286,713 | 8,710,291 | (423,578) | 62,774 | 62,331 | (423,135) | --- | --- | --- | 339,948 | 2,532,931 | --- | --- | --- |
| Total | 187,108,600 | 162,454,196 | 24,654,404 | 1,541,694 | 10,545,211 | 15,650,887 | --- | 42,489 | 50,982 | 11,018,680 | 25,676,024 | --- | 11,199,433 | 8,181,723 |
| Rockford | | | | | | | | | | | | | | |
| Sewer | 612,576 | 479,494 | 133,082 | 47,053 | 111,173 | 68,962 | --- | --- | --- | --- | 1,797,423 | 2,900,965 | 21,864 | 147,301 |
| Water | 508,009 | 435,018 | 72,991 | 33,849 | 90,063 | 16,777 | --- | --- | --- | 37,650 | 1,553,346 | 1,933,976 | 31,432 | 200,000 |
| Total | 1,120,585 | 914,512 | 206,073 | 80,902 | 201,236 | 85,739 | --- | --- | --- | 37,650 | 3,350,769 | 4,834,941 | 53,296 | 347,301 |
| Rockville | | | | | | | | | | | | | | |
| Sewer | 258,054 | 442,910 | (184,856) | 228,896 | 68,805 | (24,765) | 13,877 | --- | 87 | --- | --- | --- | 68,805 | 489,479 |
| Water | 129,176 | 153,083 | (23,907) | 42,140 | 61,093 | (42,860) | --- | --- | --- | (16,556) | --- | 539,000 | 61,093 | 100,000 |
| Total | 387,230 | 595,993 | (208,763) | 271,036 | 129,898 | (67,625) | 13,877 | --- | 87 | (16,556) | --- | 539,000 | 129,898 | 589,479 |
| Rogers | | | | | | | | | | | | | | |
| Liquor | 3,354,995 | 3,018,870 | 336,125 | (1,231) | 16,418 | 318,476 | --- | --- | --- | 212,987 | --- | --- | 16,418 | 70,000 |
| Sewer | 818,776 | 954,722 | (135,946) | 66,084 | 15,020 | (84,882) | --- | --- | --- | 72,865 | 191,379 | --- | 15,020 | 183,105 |
| Storm Sewer | 493,997 | 473,690 | 20,307 | 5,557 | --- | 25,864 | --- | --- | --- | 115,000 | --- | --- | --- | --- |
| Water | 923,276 | 1,189,603 | (266,327) | 44,911 | 34,953 | (256,369) | --- | --- | --- | 13,500 | 26,963 | --- | 34,953 | 100,000 |
| Total | 5,591,044 | 5,636,885 | (45,841) | 115,321 | 66,391 | 3,089 | --- | --- | --- | 414,352 | 218,342 | --- | 66,391 | 353,105 |
| Rollingstone | | | | | | | | | | | | | | |
| Sewer | 73,526 | 98,102 | (24,576) | 815 | 6,084 | (29,845) | --- | --- | --- | 3,000 | --- | --- | 6,084 | 30,000 |
| Water | 64,995 | 74,180 | (9,185) | 277 | --- | (8,908) | --- | --- | --- | 18,000 | --- | --- | --- | --- |
| Total | 138,521 | 172,282 | (33,761) | 1,092 | 6,084 | (38,753) | --- | --- | --- | 21,000 | --- | --- | 6,084 | 30,000 |
| Roscoe | | | | | | | | | | | | | | |
| Sewer | 14,022 | 10,319 | 3,703 | 23,165 | 8,840 | 18,028 | --- | --- | --- | 7,889 | --- | --- | 8,840 | 32,000 |
| Water | 7,617 | 6,505 | 1,112 | --- | --- | 1,112 | --- | --- | --- | 1,112 | --- | --- | --- | --- |
| Total | 21,639 | 16,824 | 4,815 | 23,165 | 8,840 | 19,140 | --- | --- | --- | 9,001 | --- | --- | 8,840 | 32,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|--------------------|------------------|---------------|-----------------|--------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Rose Creek | | | | | | | | | | | | | | |
| Water and Sewer | 53,976 | 96,877 | (42,901) | 548 | 5,165 | (47,518) | --- | --- | --- | (34,806) | 19,750 | --- | 5,165 | --- |
| Total | 53,976 | 96,877 | (42,901) | 548 | 5,165 | (47,518) | --- | --- | --- | (34,806) | 19,750 | --- | 5,165 | --- |
| Roseau | | | | | | | | | | | | | | |
| Liquor | 1,901,367 | 1,580,332 | 321,035 | 879 | --- | 321,914 | --- | --- | --- | 200,000 | --- | --- | --- | --- |
| Electric | 4,296,061 | 3,611,288 | 684,773 | --- | --- | 684,773 | --- | --- | --- | 300,000 | --- | --- | --- | --- |
| Garbage Collection | 396,283 | 378,654 | 17,629 | --- | --- | 17,629 | --- | --- | --- | 100,000 | --- | --- | --- | --- |
| Roseau Court Townhomes | 187,113 | 190,484 | (3,371) | 1,869 | 19,165 | (20,667) | --- | --- | --- | 36,071 | --- | --- | 19,165 | 8,541 |
| Sewer Service | 367,667 | 416,180 | (48,513) | 7,221 | 5,343 | (46,635) | 7,221 | --- | --- | 100,000 | --- | --- | 5,343 | 70,201 |
| Water | 448,739 | 602,693 | (153,954) | 777 | --- | (153,177) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 7,597,230 | 6,779,631 | 817,599 | 10,746 | 24,508 | 803,837 | 7,221 | --- | --- | 736,071 | --- | --- | 24,508 | 78,742 |
| Rosemount | | | | | | | | | | | | | | |
| Arena | 392,631 | 493,943 | (101,312) | 453 | --- | (100,859) | --- | --- | --- | (111,500) | 13,952 | --- | --- | --- |
| Sewer | 1,533,518 | 2,522,913 | (989,395) | 452,262 | --- | (537,133) | --- | --- | --- | 1,152,551 | 189,151 | --- | --- | --- |
| Storm Water | 1,044,770 | 1,108,823 | (64,053) | 480,768 | 14,016 | 402,699 | --- | --- | --- | 11,291 | 190,311 | --- | 14,016 | 310,000 |
| Water | 1,616,927 | 1,925,438 | (308,511) | 974,243 | 37,395 | 628,337 | --- | --- | 9,901 | 356,796 | 123,401 | --- | 37,395 | 225,000 |
| Total | 4,587,846 | 6,051,117 | (1,463,271) | 1,907,726 | 51,411 | 393,044 | --- | --- | 9,901 | 1,409,138 | 516,815 | --- | 51,411 | 535,000 |
| Roseville | | | | | | | | | | | | | | |
| Golf | 304,658 | 353,533 | (48,875) | 16,074 | --- | (32,801) | --- | --- | --- | 20,000 | 20,080 | --- | --- | --- |
| Sanitary Sewer | 4,225,532 | 3,650,197 | 575,335 | 65,492 | 977 | 639,850 | --- | --- | --- | 285,000 | 905,365 | --- | --- | --- |
| Solid Waste and Recycling | 367,469 | 449,490 | (82,021) | 76,766 | --- | (5,255) | --- | --- | 70,419 | 12,000 | --- | --- | --- | --- |
| Storm Water | 1,722,757 | 1,324,675 | 398,082 | 227,719 | --- | 625,801 | --- | --- | 20,000 | 80,000 | 1,032,169 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|---------------|------------------|---------------|----------------|---------------|------------------|------------------|------------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 6,662,997 | 5,553,800 | 1,109,197 | 12,930 | --- | 1,122,127 | --- | --- | --- | 385,000 | 2,320,630 | --- | --- | --- |
| Total | 13,283,413 | 11,331,695 | 1,951,718 | 398,981 | 977 | 2,349,722 | --- | --- | 90,419 | 782,000 | 4,278,244 | --- | --- | --- |
| Rothsay | | | | | | | | | | | | | | |
| Sewer [0] | 77,342 | 48,783 | 28,559 | 26,351 | 38,962 | 15,948 | --- | 24,953 | --- | --- | 1,688,676 | 1,710,000 | 5,885 | --- |
| Water [0] | 76,609 | 56,503 | 20,106 | 24,372 | 8,110 | 36,368 | 24,372 | --- | --- | --- | --- | --- | 8,110 | 51,616 |
| Total | 153,951 | 105,286 | 48,665 | 50,723 | 47,072 | 52,316 | 24,372 | 24,953 | --- | --- | 1,688,676 | 1,710,000 | 13,995 | 51,616 |
| Round Lake | | | | | | | | | | | | | | |
| Liquor | 121,410 | 125,620 | (4,210) | 2,333 | --- | (1,877) | --- | --- | --- | --- | --- | --- | --- | --- |
| Broadband | 1,267 | 28 | 1,239 | --- | --- | 1,239 | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric | 566,170 | 423,192 | 142,978 | 73 | --- | 143,051 | --- | --- | --- | 49,809 | --- | --- | --- | --- |
| Gas | 376,990 | 360,024 | 16,966 | 4,345 | --- | 21,311 | --- | --- | --- | (96) | 8,473 | --- | --- | --- |
| Internet | 70 | 1,533 | (1,463) | --- | --- | (1,463) | --- | --- | --- | (485,094) | --- | --- | --- | --- |
| Pit-Stop | 807,349 | 844,781 | (37,432) | --- | --- | (37,432) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 25,512 | 44,810 | (19,298) | 841 | --- | (18,457) | --- | --- | --- | --- | 3,982 | --- | --- | --- |
| Water | 104,913 | 93,944 | 10,969 | 6,403 | --- | 17,372 | --- | --- | --- | (96) | --- | --- | --- | --- |
| Total | 2,003,681 | 1,893,932 | 109,749 | 13,995 | --- | 123,744 | --- | --- | --- | (435,477) | 12,455 | --- | --- | --- |
| Royalton | | | | | | | | | | | | | | |
| Refuse [0] | 96,531 | 100,828 | (4,297) | 2,819 | --- | (1,478) | --- | --- | 2,547 | --- | --- | --- | --- | --- |
| Sewer [0] | 214,265 | 97,398 | 116,867 | 9,971 | 43,779 | 83,059 | 7,196 | --- | --- | 10,000 | 2,292 | --- | 43,779 | 71,750 |
| Water [0] | 153,592 | 155,630 | (2,038) | 10,506 | 1,799 | 6,669 | 3,847 | --- | --- | 12,000 | 2,291 | --- | 1,799 | 27,250 |
| Total | 464,388 | 353,856 | 110,532 | 23,296 | 45,578 | 88,250 | 11,043 | --- | 2,547 | 22,000 | 4,583 | --- | 45,578 | 99,000 |
| Rush City | | | | | | | | | | | | | | |
| Liquor | 1,112,755 | 1,071,281 | 41,474 | 2,590 | --- | 44,064 | --- | --- | --- | 20,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|---------------|----------------|----------------|----------------|--------------|------------------|------------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 601,274 | 284,394 | 316,880 | 81,586 | 13,738 | 384,728 | 45,000 | --- | --- | 282,948 | 70,130 | --- | 13,738 | 214,000 |
| Sewer Access/Hookup | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Sewer | 27,534 | 2,853 | 24,681 | --- | --- | 24,681 | --- | --- | --- | (3,132) | --- | --- | --- | --- |
| Water | 507,226 | 472,166 | 35,060 | 85,301 | 17,479 | 102,882 | 55,000 | --- | --- | 40,502 | --- | --- | 17,479 | 220,000 |
| Water Access/Hookup | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,248,789 | 1,830,694 | 418,095 | 169,477 | 31,217 | 556,355 | 100,000 | --- | --- | 340,318 | 70,130 | --- | 31,217 | 434,000 |
| Rushford | | | | | | | | | | | | | | |
| Liquor Store Building [32] | --- | 26,972 | (26,972) | 170 | 164 | (26,966) | --- | 87,394 | --- | --- | --- | --- | --- | --- |
| Electric | 1,823,745 | 1,632,186 | 191,559 | 35,008 | 18,736 | 207,831 | --- | 14,147 | --- | 50,000 | 333,265 | --- | 16,348 | 65,000 |
| Sewer | 480,815 | 468,631 | 12,184 | 841 | 22,227 | (9,202) | --- | 287,709 | --- | 95,173 | 388,449 | 12,011 | 22,227 | 138,705 |
| Water | 585,708 | 405,453 | 180,255 | 394,779 | 38,983 | 536,051 | --- | 68,829 | --- | 91,607 | 495,869 | --- | 38,983 | 207,000 |
| Total | 2,890,268 | 2,533,242 | 357,026 | 430,798 | 80,110 | 707,714 | --- | 458,079 | --- | 236,780 | 1,217,583 | 12,011 | 77,558 | 410,705 |
| Rushford Village | | | | | | | | | | | | | | |
| Sewer | 65,107 | 60,766 | 4,341 | 1,699 | 2,308 | 3,732 | --- | --- | --- | --- | --- | 1,128 | 2,308 | 15,881 |
| Water | 47,946 | 47,590 | 356 | 485 | 4,288 | (3,447) | --- | --- | --- | --- | --- | --- | 4,288 | 13,608 |
| Total | 113,053 | 108,356 | 4,697 | 2,184 | 6,596 | 285 | --- | --- | --- | --- | --- | 1,128 | 6,596 | 29,489 |
| Rushmore | | | | | | | | | | | | | | |
| Electric | 254,239 | 243,529 | 10,710 | 26,409 | --- | 37,119 | --- | --- | --- | --- | 9,982 | --- | --- | --- |
| Sewer | 73,624 | 61,503 | 12,121 | 502 | 2,977 | 9,646 | --- | --- | --- | --- | --- | --- | 2,977 | 22,000 |
| Water | 59,424 | 87,995 | (28,571) | --- | --- | (28,571) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 387,287 | 393,027 | (5,740) | 26,911 | 2,977 | 18,194 | --- | --- | --- | --- | 9,982 | --- | 2,977 | 22,000 |
| Russell | | | | | | | | | | | | | | |
| Liquor | 293,024 | 274,678 | 18,346 | 1,115 | --- | 19,461 | --- | --- | --- | --- | 8,051 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|----------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Refuse | 26,153 | 23,888 | 2,265 | 98 | --- | 2,363 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 30,112 | 51,555 | (21,443) | 2,399 | --- | (19,044) | 39 | --- | --- | --- | --- | --- | --- | --- |
| Water | 50,455 | 64,797 | (14,342) | 552 | --- | (13,790) | 426 | --- | --- | --- | 40,854 | --- | --- | --- |
| Total | 399,744 | 414,918 | (15,174) | 4,164 | --- | (11,010) | 465 | --- | --- | --- | 48,905 | --- | --- | --- |
| Ruthon | | | | | | | | | | | | | | |
| Garbage | 16,579 | 15,901 | 678 | 6 | --- | 684 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 32,166 | 51,983 | (19,817) | 239 | 18 | (19,596) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 52,040 | 43,047 | 8,993 | 13,016 | 6,343 | 15,666 | --- | --- | --- | --- | 28,940 | --- | 6,071 | 15,000 |
| Total | 100,785 | 110,931 | (10,146) | 13,261 | 6,361 | (3,246) | --- | --- | --- | --- | 28,940 | --- | 6,071 | 15,000 |
| Sabin | | | | | | | | | | | | | | |
| Garbage [0] | 41,234 | 34,009 | 7,225 | --- | --- | 7,225 | --- | --- | --- | --- | --- | --- | --- | --- |
| Mosquito Control [0] | 2,419 | 2,838 | (419) | --- | --- | (419) | --- | --- | --- | (500) | --- | --- | --- | --- |
| Recycling [0] | 5,520 | 8,877 | (3,357) | --- | --- | (3,357) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 46,342 | 35,765 | 10,577 | 5,292 | 2,922 | 12,947 | --- | --- | --- | --- | --- | --- | 2,922 | 5,000 |
| Water | 143,617 | 92,651 | 50,966 | 43,532 | 31,156 | 63,342 | 38,917 | --- | --- | --- | --- | --- | 31,156 | 74,100 |
| Total | 239,132 | 174,140 | 64,992 | 48,824 | 34,078 | 79,738 | 38,917 | --- | --- | (500) | --- | --- | 34,078 | 79,100 |
| Sacred Heart | | | | | | | | | | | | | | |
| Liquor | 607,355 | 585,924 | 21,431 | 18,764 | 1,069 | 39,126 | --- | --- | --- | --- | 2,171 | --- | --- | --- |
| Economic Development Authority [29] | 73,592 | 70,171 | 3,421 | 13,257 | 26,963 | (10,285) | --- | --- | --- | --- | 16,595 | --- | 26,963 | 32,432 |
| Water and Sewer [3] | 174,350 | 274,390 | (100,040) | 77,622 | 5,624 | (28,042) | 74,320 | --- | --- | --- | 6,336 | --- | 5,624 | 78,248 |
| Total | 855,297 | 930,485 | (75,188) | 109,643 | 33,656 | 799 | 74,320 | --- | --- | --- | 25,102 | --- | 32,587 | 110,680 |
| Saint Anthony | | | | | | | | | | | | | | |
| Liquor | 6,078,039 | 5,879,240 | 198,799 | 64,143 | --- | 262,942 | --- | --- | --- | 395,444 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|-------|----------------|---------------|------------------|------------------|-----------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 921,242 | 1,058,397 | (137,155) | --- | 11,479 | (148,634) | --- | --- | --- | --- | --- | --- | 11,479 | 55,000 |
| Water | 879,007 | 833,917 | 45,090 | 3,218 | 11,479 | 36,829 | --- | --- | --- | --- | --- | --- | 11,479 | 55,000 |
| Water Filtration and Purification | --- | 239,074 | (239,074) | 105,595 | --- | (133,479) | --- | --- | --- | 100,000 | --- | --- | --- | --- |
| Total | 7,878,288 | 8,010,628 | (132,340) | 172,956 | 22,958 | 17,658 | --- | --- | --- | 495,444 | --- | --- | 22,958 | 110,000 |
| Saint Augusta | | | | | | | | | | | | | | |
| Sewer | 239,617 | 306,814 | (67,197) | 25,455 | 82,741 | (124,483) | --- | 6,480 | --- | 215,150 | --- | --- | 82,741 | 478,755 |
| Street Utility | 3,962 | 4,148 | (186) | (3) | --- | (189) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 190,973 | 259,846 | (68,873) | 2,153 | 31,063 | (97,783) | --- | --- | --- | (64,539) | --- | --- | 31,063 | 249,745 |
| Total | 434,552 | 570,808 | (136,256) | 27,605 | 113,804 | (222,455) | --- | 6,480 | --- | 150,611 | --- | --- | 113,804 | 728,500 |
| Saint Bonifacius | | | | | | | | | | | | | | |
| Sewer | 315,156 | 267,677 | 47,479 | --- | --- | 47,479 | --- | --- | --- | 32,000 | --- | --- | --- | --- |
| Storm Sewer | 63,695 | 17,111 | 46,584 | --- | 13,241 | 33,343 | --- | --- | --- | (7,913) | 54,219 | --- | 13,241 | 215,000 |
| Water | 355,542 | 262,321 | 93,221 | --- | 24,516 | 68,705 | --- | --- | --- | 99,315 | 98,298 | --- | 18,373 | 116,000 |
| Total | 734,393 | 547,109 | 187,284 | --- | 37,757 | 149,527 | --- | --- | --- | 123,402 | 152,517 | --- | 31,614 | 331,000 |
| Saint Charles | | | | | | | | | | | | | | |
| Ambulance | 174,078 | 190,916 | (16,838) | 47,297 | --- | 30,459 | --- | --- | 26,163 | 6,500 | 28,637 | --- | --- | --- |
| Electric | 2,863,387 | 2,530,938 | 332,449 | 36,859 | 60,145 | 309,163 | --- | --- | --- | 120,000 | 789,316 | --- | 60,145 | 225,000 |
| Garbage | 202,092 | 193,798 | 8,294 | 135 | --- | 8,429 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 688,878 | 591,146 | 97,732 | 13,559 | 324 | 110,967 | --- | --- | --- | --- | 97,287 | --- | 324 | 57,501 |
| Storm Water | 85,778 | 21,344 | 64,434 | 46 | --- | 64,480 | --- | --- | --- | --- | 74,951 | --- | --- | --- |
| Water | 514,499 | 395,147 | 119,352 | 26,195 | 18,630 | 126,917 | --- | --- | --- | --- | 123,378 | --- | 18,630 | 107,509 |
| Total | 4,528,712 | 3,923,289 | 605,423 | 124,091 | 79,099 | 650,415 | --- | --- | 26,163 | 126,500 | 1,113,569 | --- | 79,099 | 390,010 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|---------------------|-------------------|------------------|--------------------|------------------|------------------|----------------|------------------|------------------|------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Saint Clair | | | | | | | | | | | | | | |
| Sewer | 287,423 | 229,670 | 57,753 | 15,124 | 17,148 | 55,729 | 15,013 | --- | --- | --- | 7,221 | --- | 17,148 | 182,116 |
| Water | 134,991 | 141,002 | (6,011) | 26,768 | 46,193 | (25,436) | 19,110 | --- | --- | --- | --- | --- | 46,193 | 89,000 |
| Total | 422,414 | 370,672 | 51,742 | 41,892 | 63,341 | 30,293 | 34,123 | --- | --- | --- | 7,221 | --- | 63,341 | 271,116 |
| Saint Cloud | | | | | | | | | | | | | | |
| Civic Center | 1,636,944 | 3,180,952 | (1,544,008) | 2,450,867 | 1,055,931 | (149,072) | 1,948,763 | 339,867 | --- | 526,902 | 131,975 | --- | 1,055,931 | --- |
| Housing and Redevelopment Authority [29] | 2,163,045 | 11,328,745 | (9,165,700) | 8,909,448 | 149,386 | (405,638) | 339,903 | 7,188,228 | 397,742 | --- | 220,136 | --- | 149,386 | 703,559 |
| Hydroelectric Utility | 2,510,108 | 865,623 | 1,644,485 | 139,495 | 289,658 | 1,494,322 | --- | --- | --- | 450,000 | 402,365 | --- | 289,658 | 1,325,000 |
| Municipal Athletic Complex | 1,321,991 | 1,797,931 | (475,940) | 93,217 | 131,300 | (514,023) | 43,678 | --- | --- | (526,902) | 143,892 | --- | 131,300 | 437,860 |
| Parking System | 1,721,085 | 1,849,344 | (128,259) | 165,689 | 169,875 | (132,445) | --- | --- | --- | (22,535) | 50,772 | --- | 164,850 | 185,124 |
| Refuse Service | 3,127,189 | 3,233,109 | (105,920) | 171,868 | --- | 65,948 | --- | --- | --- | (21,247) | 407,380 | --- | --- | --- |
| Storm Water Utility | 855,231 | 1,224,767 | (369,536) | 179,161 | --- | (190,375) | --- | --- | 1,132 | 3,000 | 179,429 | --- | --- | --- |
| Street Light Utility | 930,295 | 1,107,752 | (177,457) | 4,128 | --- | (173,329) | --- | --- | --- | --- | 27,742 | --- | --- | --- |
| Wastewater Utility | 7,853,060 | 10,256,407 | (2,403,347) | 1,107,446 | 903,320 | (2,199,221) | --- | --- | 34,912 | 740,676 | 4,878,642 | --- | 824,600 | 2,931,026 |
| Water Utility | 9,983,639 | 9,645,673 | 337,966 | 387,453 | 309,342 | 416,077 | --- | --- | 7,750 | 536,824 | 225,447 | --- | 291,180 | 825,000 |
| Total | 32,102,587 | 44,490,303 | (12,387,716) | 13,608,772 | 3,008,812 | (1,787,756) | 2,332,344 | 7,528,095 | 441,536 | 1,686,718 | 6,667,780 | --- | 2,906,905 | 6,407,569 |
| Saint Francis | | | | | | | | | | | | | | |
| Liquor | 2,109,482 | 1,948,432 | 161,050 | 10,693 | --- | 171,743 | --- | --- | --- | 66,685 | --- | --- | --- | --- |
| Sewer | 907,237 | 793,616 | 113,621 | 45,753 | 147,742 | 11,632 | --- | --- | --- | 103,800 | 352,202 | --- | 147,742 | 406,500 |
| Water | 1,125,555 | 844,968 | 280,587 | 45,526 | 276,564 | 49,549 | --- | --- | --- | 904,551 | 6,805 | --- | 276,564 | 593,500 |
| Total | 4,142,274 | 3,587,016 | 555,258 | 101,972 | 424,306 | 232,924 | --- | --- | --- | 1,075,036 | 359,007 | --- | 424,306 | 1,000,000 |
| Saint Hilaire | | | | | | | | | | | | | | |
| Liquor | 385,703 | 390,096 | (4,393) | 551 | --- | (3,842) | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|------------------|------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 71,842 | 72,204 | (362) | 155,645 | 6,578 | 148,705 | --- | 155,645 | --- | 2,548 | --- | --- | 6,578 | 196,423 |
| Water | 27,218 | 17,685 | 9,533 | --- | --- | 9,533 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 484,763 | 479,985 | 4,778 | 156,196 | 6,578 | 154,396 | --- | 155,645 | --- | 2,548 | --- | --- | 6,578 | 196,423 |
| Saint James | | | | | | | | | | | | | | |
| Liquor | 1,050,931 | 880,628 | 170,303 | 3,668 | --- | 173,971 | --- | --- | --- | 223,690 | --- | --- | --- | --- |
| Economic Development Authority - Housing | 150,132 | 78,265 | 71,867 | 1,172 | 16,883 | 56,156 | --- | --- | --- | 18,000 | 16,138 | --- | 16,883 | 45,690 |
| Electric | 5,284,221 | 4,471,210 | 813,011 | 153,114 | 24,425 | 941,700 | --- | --- | --- | 350,000 | 225,317 | --- | 24,425 | 395,000 |
| Wastewater Treatment | 1,184,808 | 940,303 | 244,505 | 63,486 | 110,955 | 197,036 | --- | --- | --- | 40,000 | 70,585 | --- | 110,955 | 311,000 |
| Water | 1,034,643 | 788,635 | 246,008 | 26,195 | 58,963 | 213,240 | --- | --- | --- | 557,945 | 524,984 | --- | 58,963 | 146,000 |
| Total | 8,704,735 | 7,159,041 | 1,545,694 | 247,635 | 211,226 | 1,582,103 | --- | --- | --- | 1,189,635 | 837,024 | --- | 211,226 | 897,690 |
| Saint Joseph | | | | | | | | | | | | | | |
| Refuse | 285,197 | 322,397 | (37,200) | 4,034 | --- | (33,166) | --- | --- | --- | 675 | --- | --- | --- | --- |
| Sewer | 661,679 | 850,112 | (188,433) | 27,629 | 183,676 | (344,480) | --- | --- | --- | (388,403) | 1,737,792 | --- | 183,676 | 466,494 |
| Storm Sewer | 97,505 | 168,879 | (71,374) | 3,772 | 16,662 | (84,264) | --- | --- | --- | 18,720 | 235 | --- | --- | --- |
| Street Light Utility | 63,037 | 50,531 | 12,506 | 128 | --- | 12,634 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 723,850 | 753,725 | (29,875) | 99,445 | 363,496 | (293,926) | --- | --- | --- | (157,822) | 551,113 | 651,806 | 359,313 | 5,015,000 |
| Total | 1,831,268 | 2,145,644 | (314,376) | 135,008 | 563,834 | (743,202) | --- | --- | --- | (526,830) | 2,289,140 | 651,806 | 542,989 | 5,481,494 |
| Saint Leo | | | | | | | | | | | | | | |
| Refuse | 7,432 | 7,614 | (182) | --- | --- | (182) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 13,934 | 13,698 | 236 | 198 | --- | 434 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 13,203 | 12,798 | 405 | 197 | --- | 602 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 34,569 | 34,110 | 459 | 395 | --- | 854 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Saint Louis Park | | | | | | | | | | | | | | |
| Sewer Utility | 5,841,351 | 4,671,285 | 1,170,066 | 18,424 | 15,240 | 1,173,250 | --- | --- | --- | 1,904,495 | 24,660 | --- | 5,946 | 16,000 |
| Solid Waste | 3,179,732 | 2,813,587 | 366,145 | 117,526 | --- | 483,671 | --- | --- | --- | 207,947 | --- | --- | --- | --- |
| Storm Water Utility | 2,245,983 | 1,326,894 | 919,089 | 25,535 | 69,983 | 874,641 | --- | --- | --- | 1,025,833 | --- | --- | 67,518 | 365,200 |
| Water Utility | 5,184,949 | 4,187,468 | 997,481 | 48,176 | 331,278 | 714,379 | --- | --- | --- | 2,856,820 | --- | 5,025,398 | 265,565 | 633,800 |
| Total | 16,452,015 | 12,999,234 | 3,452,781 | 209,661 | 416,501 | 3,245,941 | --- | --- | --- | 5,995,095 | 24,660 | 5,025,398 | 339,029 | 1,015,000 |
| Saint Martin | | | | | | | | | | | | | | |
| Sewer | 45,339 | 14,171 | 31,168 | --- | --- | 31,168 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 71,613 | 42,195 | 29,418 | 6,336 | 510 | 35,244 | --- | --- | --- | 34,000 | --- | --- | 510 | 9,491 |
| Total | 116,952 | 56,366 | 60,586 | 6,336 | 510 | 66,412 | --- | --- | --- | 34,000 | --- | --- | 510 | 9,491 |
| Saint Michael | | | | | | | | | | | | | | |
| Recycling | 167,172 | 186,782 | (19,610) | 27,233 | --- | 7,623 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 1,985,971 | 1,376,283 | 609,688 | 27,621 | 144,010 | 493,299 | --- | --- | --- | 102,447 | 1,268,820 | 2,455,348 | 144,010 | 374,176 |
| Storm Water | 141,998 | 138,445 | 3,553 | 3,848 | 12,110 | (4,709) | --- | --- | --- | 110,456 | 300,917 | 280,000 | 12,110 | 2,637 |
| Water | 526,906 | 559,151 | (32,245) | 19,204 | 33,801 | (46,842) | --- | --- | --- | 128,994 | 224,319 | 605,000 | 33,801 | 40,550 |
| Total | 2,822,047 | 2,260,661 | 561,386 | 77,906 | 189,921 | 449,371 | --- | --- | --- | 341,897 | 1,794,056 | 3,340,348 | 189,921 | 417,363 |
| Saint Paul | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority - Loan Enterprise | 606,581 | 1,040,210 | (433,629) | 1,056,389 | 10,839 | 611,921 | --- | 31,356 | 676,395 | (221,162) | --- | --- | --- | --- |
| Housing and Redevelopment Authority - Parking | 13,669,640 | 9,298,209 | 4,371,431 | 1,184,222 | 2,429,392 | 3,126,261 | 1,102,365 | --- | --- | 670,079 | 719,491 | --- | 2,429,392 | 3,540,000 |
| Impound Lot | 2,874,833 | 3,166,353 | (291,520) | --- | --- | (291,520) | --- | --- | --- | 2,724 | --- | --- | --- | --- |
| Port Authority [29] | 8,960,701 | 9,603,087 | (642,386) | 10,000 | 2,325,437 | (2,957,823) | --- | --- | --- | --- | 673,000 | 8,610,000 | 5,901,000 | 14,731,875 |
| Regional Water Services [29] | 50,857,673 | 43,684,832 | 7,172,841 | 1,848,436 | 1,846,550 | 7,174,727 | --- | --- | --- | --- | 16,189,244 | 1,614,221 | 1,008,246 | 4,112,291 |
| RiverCentre Convention and Visitors Authority [29] | 12,839,214 | 12,831,792 | 7,422 | 1,074,423 | --- | 1,081,845 | --- | --- | --- | --- | 808,707 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|----------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| RiverPrint Saint Paul/Ramsey County | 1,498,360 | 1,434,043 | 64,317 | --- | --- | 64,317 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 49,640,483 | 42,707,286 | 6,933,197 | 620,626 | 2,734,884 | 4,818,939 | --- | --- | --- | 5,700,140 | 12,572,362 | 8,000,000 | 2,583,074 | 5,121,687 |
| Special Services | 2,333,934 | 2,964,264 | (630,330) | 41,276 | 246,830 | (835,884) | --- | --- | --- | (2,035,607) | 11,220 | --- | 246,830 | 310,000 |
| Housing and Redevelopment Authority - Lofts | 1,013,404 | 610,249 | 403,155 | 837,012 | 511,941 | 728,226 | 650,730 | --- | --- | 749,887 | --- | --- | 510,105 | 100,000 |
| Housing and Redevelopment Authority - Penfield | 2,745,170 | 2,339,324 | 405,846 | 1,261,604 | 1,438,165 | 229,285 | --- | --- | 636,518 | 1,261,515 | 22,391,486 | 7,570,610 | 1,211,740 | 477,880 |
| Total | 147,039,993 | 129,679,649 | 17,360,344 | 7,933,988 | 11,544,038 | 13,750,294 | 1,753,095 | 31,356 | 1,312,913 | 6,127,576 | 53,365,510 | 25,794,831 | 13,890,387 | 28,393,733 |
| Saint Paul Park | | | | | | | | | | | | | | |
| Sewer | 610,554 | 619,861 | (9,307) | 3,296 | --- | (6,011) | --- | --- | --- | 47,235 | --- | --- | --- | --- |
| Water | 468,092 | 590,263 | (122,171) | 82,273 | 12,236 | (52,134) | --- | --- | --- | (31,435) | 8,612 | 67,386 | 12,236 | 19,485 |
| Total | 1,078,646 | 1,210,124 | (131,478) | 85,569 | 12,236 | (58,145) | --- | --- | --- | 15,800 | 8,612 | 67,386 | 12,236 | 19,485 |
| Saint Peter | | | | | | | | | | | | | | |
| Electric Utility | 10,776,761 | 9,303,987 | 1,472,774 | 20,917 | 417,552 | 1,076,139 | --- | --- | 1,408 | 924,082 | 478,574 | --- | 417,552 | 755,000 |
| Environmental Services | 769,938 | 764,224 | 5,714 | 1,687 | --- | 7,401 | --- | --- | 326 | --- | 24,653 | --- | --- | --- |
| Heartland Transit | 89,151 | 323,696 | (234,545) | 363,293 | --- | 128,748 | --- | 92,179 | 270,959 | --- | 143,173 | --- | --- | --- |
| Hospital | 18,881,994 | 19,912,989 | (1,030,995) | 28,365 | 456,010 | (1,458,640) | --- | --- | 923 | --- | 1,425,742 | 678,697 | 456,010 | 500,000 |
| Housing and Redevelopment Authority | 248,329 | 357,116 | (108,787) | 49,887 | --- | (58,900) | --- | 54,896 | --- | --- | 61,600 | --- | --- | --- |
| Long-Term Care Facility | 785,719 | 225,640 | 560,079 | 791 | 553,210 | 7,660 | --- | --- | --- | --- | --- | --- | 553,210 | 249,549 |
| Medical Office Building | 311,715 | 256,076 | 55,639 | 927 | 138,319 | (81,753) | --- | --- | --- | --- | --- | --- | 138,319 | 70,000 |
| Storm Water | 526,528 | 551,279 | (24,751) | 2,926 | 5,756 | (27,581) | --- | --- | 43 | 48,656 | 75,523 | --- | 5,756 | 77,625 |
| Telecommunications | 144,071 | 14,264 | 129,807 | 381 | --- | 130,188 | --- | --- | --- | 144,071 | --- | --- | --- | --- |
| Waste Water Utility | 3,689,500 | 2,536,210 | 1,153,290 | 6,228 | 266,754 | 892,764 | --- | --- | 1,048 | 496,594 | 304,319 | --- | 266,754 | 1,119,375 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|-------------------|------------------|----------------|------------------|--------------------|---------------|----------------|----------------|------------------|------------------|----------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 2,745,745 | 2,693,569 | 52,176 | 5,185 | 492,240 | (434,879) | --- | --- | 756 | (166,131) | 184,459 | --- | 492,240 | 594,125 |
| Total | 38,969,451 | 36,939,050 | 2,030,401 | 480,587 | 2,329,841 | 181,147 | --- | 147,075 | 275,463 | 1,447,272 | 2,698,043 | 678,697 | 2,329,841 | 3,365,674 |
| Sanborn | | | | | | | | | | | | | | |
| Garbage | 24,356 | 22,009 | 2,347 | --- | --- | 2,347 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewage Disposal | 33,832 | 39,163 | (5,331) | 7,083 | 1,994 | (242) | 5,366 | --- | --- | --- | --- | --- | 1,994 | 2,700 |
| Water | 74,014 | 84,338 | (10,324) | 28,046 | 40,613 | (22,891) | 10,868 | --- | --- | --- | --- | --- | 40,247 | 20,300 |
| Total | 132,202 | 145,510 | (13,308) | 35,129 | 42,607 | (20,786) | 16,234 | --- | --- | --- | --- | --- | 42,241 | 23,000 |
| Sandstone | | | | | | | | | | | | | | |
| Sewer | 313,418 | 330,026 | (16,608) | 35,185 | --- | 18,577 | --- | --- | --- | 15,000 | --- | --- | --- | --- |
| Storm Sewer | 33,794 | 35,255 | (1,461) | 411 | --- | (1,050) | --- | --- | --- | 8,400 | --- | --- | --- | --- |
| Water | 215,277 | 319,645 | (104,368) | 1,210 | --- | (103,158) | --- | --- | --- | 45,000 | 51,552 | --- | --- | --- |
| Wild River Apartments | 652,013 | 461,259 | 190,754 | --- | 126,638 | 64,116 | --- | --- | --- | (69,522) | --- | --- | 126,638 | 205,000 |
| Total | 1,214,502 | 1,146,185 | 68,317 | 36,806 | 126,638 | (21,515) | --- | --- | --- | (1,122) | 51,552 | --- | 126,638 | 205,000 |
| Sargeant | | | | | | | | | | | | | | |
| Water [0] | 5,013 | 2,589 | 2,424 | 4 | --- | 2,428 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewage Collection and Disposal [0] | 14,793 | 7,270 | 7,523 | 9 | 2,731 | 4,801 | --- | --- | --- | --- | --- | --- | 2,731 | 5,000 |
| Total | 19,806 | 9,859 | 9,947 | 13 | 2,731 | 7,229 | --- | --- | --- | --- | --- | --- | 2,731 | 5,000 |
| Sartell | | | | | | | | | | | | | | |
| Sewer | 1,781,651 | 1,737,815 | 43,836 | 12,905 | 343,770 | (287,029) | --- | --- | --- | (478,472) | 34,300 | --- | 343,770 | 2,773,501 |
| Storm Water | 358,302 | 488,325 | (130,023) | 99 | --- | (129,924) | --- | --- | --- | 252,906 | 79,852 | --- | --- | --- |
| Water | 1,620,970 | 1,829,653 | (208,683) | 51,125 | 453,555 | (611,113) | --- | --- | --- | (641,250) | 5,704 | --- | 453,555 | 840,000 |
| Total | 3,760,923 | 4,055,793 | (294,870) | 64,129 | 797,325 | (1,028,066) | --- | --- | --- | (866,816) | 119,856 | --- | 797,325 | 3,613,501 |
| Sauk Centre | | | | | | | | | | | | | | |
| Housing and Redevelopment Authority [14][29] | 127,865 | 253,096 | (125,231) | 98,503 | 472 | (27,200) | --- | 97,967 | --- | --- | 40,822 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Public Utilities Commission - Electric [29] | 5,274,822 | 5,151,984 | 122,838 | 37,190 | 153,072 | 6,956 | --- | --- | --- | --- | 272,868 | --- | --- | --- |
| Public Utilities Commission - Water [29] | 691,194 | 603,547 | 87,647 | 25,670 | 23,070 | 90,247 | --- | --- | --- | --- | 116,397 | --- | 23,070 | 130,004 |
| Public Utilities Commission - Sewer [29] | 1,001,553 | 903,480 | 98,073 | 31,713 | 123,345 | 6,441 | --- | --- | --- | --- | 57,522 | --- | 123,345 | 329,058 |
| Total | 7,095,434 | 6,912,107 | 183,327 | 193,076 | 299,959 | 76,444 | --- | 97,967 | --- | --- | 487,609 | --- | 146,415 | 459,062 |
| Sauk Rapids | | | | | | | | | | | | | | |
| Liquor | 2,493,531 | 2,354,676 | 138,855 | 7,910 | --- | 146,765 | --- | --- | --- | 75,000 | 47,245 | --- | --- | --- |
| Sewer | 1,347,729 | 1,377,648 | (29,919) | 107,085 | 115,500 | (38,334) | --- | --- | --- | --- | 21,224 | --- | 115,500 | 327,038 |
| Storm Water | 212,137 | 349,549 | (137,412) | 5,491 | --- | (131,921) | --- | --- | --- | (282,910) | 334,027 | --- | --- | --- |
| Water | 1,650,369 | 1,827,671 | (177,302) | 146,847 | 150,414 | (180,869) | --- | --- | --- | --- | 117,988 | --- | 150,414 | 590,000 |
| Street Light | --- | 5,722 | (5,722) | 17,477 | --- | 11,755 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 5,703,766 | 5,915,266 | (211,500) | 284,810 | 265,914 | (192,604) | --- | --- | --- | (207,910) | 520,484 | --- | 265,914 | 917,038 |
| Savage | | | | | | | | | | | | | | |
| Liquor | 4,245,608 | 4,001,020 | 244,588 | --- | 45,362 | 199,226 | --- | --- | --- | --- | 17,804 | --- | 45,362 | 135,000 |
| Sports Center | 520,598 | 402,337 | 118,261 | 14,254 | 88,144 | 44,371 | --- | --- | --- | --- | 7,345 | --- | 88,144 | 295,000 |
| Storm Water | 1,296,592 | 1,542,437 | (245,845) | 396,721 | 39,082 | 111,794 | --- | --- | --- | 905,000 | 76,769 | --- | 39,082 | 310,900 |
| Street Light Utility | 347,059 | 331,931 | 15,128 | 11,800 | --- | 26,928 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water and Sewer [3] | 8,562,956 | 8,085,198 | 477,758 | 220,109 | 420,273 | 277,594 | --- | --- | --- | 2,137,054 | 244,302 | --- | 420,273 | 2,081,100 |
| Total | 14,972,813 | 14,362,923 | 609,890 | 642,884 | 592,861 | 659,913 | --- | --- | --- | 3,042,054 | 346,220 | --- | 592,861 | 2,822,000 |
| Scandia | | | | | | | | | | | | | | |
| Sewer | 68,356 | 113,098 | (44,742) | 5,708 | --- | (39,034) | --- | --- | --- | --- | 21,275 | --- | --- | --- |
| Uptown Sewer Fund | 17,831 | 17,953 | (122) | --- | --- | (122) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 86,187 | 131,051 | (44,864) | 5,708 | --- | (39,156) | --- | --- | --- | --- | 21,275 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Scanlon | | | | | | | | | | | | | | |
| Water and Sewer [3] | 434,004 | 371,403 | 62,601 | 131 | --- | 62,732 | --- | --- | --- | (68,747) | --- | --- | --- | --- |
| Total | 434,004 | 371,403 | 62,601 | 131 | --- | 62,732 | --- | --- | --- | (68,747) | --- | --- | --- | --- |
| Seaforth | | | | | | | | | | | | | | |
| Garbage | 3,188 | 2,888 | 300 | 1 | --- | 301 | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater | 27,579 | 33,318 | (5,739) | 92,458 | 5,140 | 81,579 | --- | 92,437 | --- | --- | 92,224 | --- | 5,140 | 2,000 |
| Water | 20,276 | 25,434 | (5,158) | 24 | 4,591 | (9,725) | --- | --- | --- | --- | --- | --- | 4,591 | 4,000 |
| Total | 51,043 | 61,640 | (10,597) | 92,483 | 9,731 | 72,155 | --- | 92,437 | --- | --- | 92,224 | --- | 9,731 | 6,000 |
| Sebeka | | | | | | | | | | | | | | |
| Liquor | 548,802 | 521,381 | 27,421 | 33 | --- | 27,454 | --- | --- | --- | (200,000) | 330,797 | --- | --- | --- |
| Sewer | 82,817 | 83,860 | (1,043) | 346 | --- | (697) | --- | --- | --- | 47,167 | --- | --- | --- | 13,300 |
| Water | 139,036 | 80,804 | 58,232 | 181 | 13,911 | 44,502 | --- | --- | --- | 204,765 | --- | --- | 13,911 | 52,500 |
| Event Center | 894 | 872 | 22 | --- | --- | 22 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 771,549 | 686,917 | 84,632 | 560 | 13,911 | 71,281 | --- | --- | --- | 51,932 | 330,797 | --- | 13,911 | 65,800 |
| Shafer | | | | | | | | | | | | | | |
| Sewer | 165,837 | 161,194 | 4,643 | 36,251 | 42,689 | (1,795) | --- | --- | --- | --- | --- | --- | 42,689 | 111,699 |
| Storm Water | 7,490 | 1,305 | 6,185 | 82 | --- | 6,267 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 94,358 | 138,228 | (43,870) | 15,235 | 28,945 | (57,580) | --- | --- | --- | --- | --- | --- | 28,945 | 27,500 |
| Total | 267,685 | 300,727 | (33,042) | 51,568 | 71,634 | (53,108) | --- | --- | --- | --- | --- | --- | 71,634 | 139,199 |
| Shakopee | | | | | | | | | | | | | | |
| Electric [29] | 42,134,042 | 36,200,894 | 5,933,148 | 472,698 | 400,214 | 6,005,632 | --- | --- | --- | 1,289,383 | --- | --- | 382,412 | 380,000 |
| Sewer | 2,872,662 | 3,734,691 | (862,029) | 364,576 | --- | (497,453) | --- | --- | --- | 254,010 | 1,861,299 | --- | --- | --- |
| Storm Drainage | 1,066,118 | 1,935,464 | (869,346) | 423,042 | 11,924 | (458,228) | --- | --- | --- | 90,000 | 422,811 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|------------------|----------------|------------------|-------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water [29] | 4,316,382 | 3,535,880 | 780,502 | 198,454 | 31 | 978,925 | --- | --- | --- | 862,497 | --- | --- | 31 | --- |
| Refuse | 72,167 | --- | 72,167 | --- | --- | 72,167 | --- | --- | --- | --- | 1,172,068 | --- | --- | --- |
| Total | 50,461,371 | 45,406,929 | 5,054,442 | 1,458,770 | 412,169 | 6,101,043 | --- | --- | --- | 2,495,890 | 3,456,178 | --- | 382,443 | 380,000 |
| Shelly | | | | | | | | | | | | | | |
| Garbage | 17,214 | 16,073 | 1,141 | --- | --- | 1,141 | --- | --- | --- | --- | --- | --- | --- | --- |
| Lights | 220,922 | 194,229 | 26,693 | 2,260 | --- | 28,953 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 46,235 | 15,342 | 30,893 | 4,904 | 16,834 | 18,963 | --- | --- | --- | --- | --- | --- | 16,834 | 20,000 |
| Water | 28,228 | 13,397 | 14,831 | 307 | 2,725 | 12,413 | --- | --- | --- | --- | 7,818 | --- | 2,725 | 4,300 |
| Total | 312,599 | 239,041 | 73,558 | 7,471 | 19,559 | 61,470 | --- | --- | --- | --- | 7,818 | --- | 19,559 | 24,300 |
| Sherburn | | | | | | | | | | | | | | |
| Liquor | 788,522 | 790,766 | (2,244) | 7 | 295 | (2,532) | --- | --- | --- | 10,000 | 15,969 | --- | --- | --- |
| Economic Development Authority | 60,191 | 31,349 | 28,842 | 92 | 20,948 | 7,986 | --- | --- | --- | --- | --- | --- | 20,948 | 8,394 |
| Temperance Lake Ridge | 2,016,434 | 1,545,074 | 471,360 | 123 | 153,811 | 317,672 | --- | --- | --- | 15,607 | 13,570 | --- | 152,529 | 115,000 |
| Water and Sewer | 274,475 | 304,841 | (30,366) | 176 | 11,579 | (41,769) | --- | --- | --- | --- | 33,840 | --- | 11,130 | 60,000 |
| Total | 3,139,622 | 2,672,030 | 467,592 | 398 | 186,633 | 281,357 | --- | --- | --- | 25,607 | 63,379 | --- | 184,607 | 183,394 |
| Shoreview | | | | | | | | | | | | | | |
| Sewer | 3,859,639 | 3,492,659 | 366,980 | 104,786 | 70,243 | 401,523 | --- | --- | --- | 146,505 | 288,194 | 764,122 | 70,243 | 325,000 |
| Street Light Utility | 495,367 | 304,551 | 190,816 | 12,148 | 992 | 201,972 | --- | --- | --- | 20,400 | 234,182 | --- | --- | --- |
| Surface Water | 1,371,166 | 938,673 | 432,493 | 36,763 | 86,406 | 382,850 | --- | --- | --- | 147,000 | 392,146 | 277,752 | 86,406 | 360,000 |
| Water | 2,481,331 | 2,067,013 | 414,318 | 175,216 | 178,732 | 410,802 | --- | --- | --- | 303,136 | 629,212 | 957,603 | 178,732 | 965,000 |
| Total | 8,207,503 | 6,802,896 | 1,404,607 | 328,913 | 336,373 | 1,397,147 | --- | --- | --- | 617,041 | 1,543,734 | 1,999,477 | 335,381 | 1,650,000 |
| Shorewood | | | | | | | | | | | | | | |
| Recycling | 164,666 | 178,457 | (13,791) | 32,043 | --- | 18,252 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|------------|----------------|----------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 852,254 | 873,711 | (21,457) | 41,745 | --- | 20,288 | --- | --- | --- | 12,500 | 86,483 | --- | --- | --- |
| Storm Water Management Utility | 220,658 | 203,825 | 16,833 | 3,147 | --- | 19,980 | --- | 65,825 | --- | --- | 159,731 | --- | --- | --- |
| Water | 425,928 | 670,771 | (244,843) | 67,013 | 19,708 | (197,538) | --- | --- | --- | 12,500 | --- | --- | 19,708 | 1,380,000 |
| Total | 1,663,506 | 1,926,764 | (263,258) | 143,948 | 19,708 | (139,018) | --- | 65,825 | --- | 25,000 | 246,214 | --- | 19,708 | 1,380,000 |
| Silver Bay | | | | | | | | | | | | | | |
| Liquor | 904,189 | 870,503 | 33,686 | 1,504 | 8,435 | 26,755 | --- | --- | --- | --- | --- | --- | 8,435 | 51,691 |
| Sewer | 674,939 | 509,291 | 165,648 | 4,057 | 8,614 | 161,091 | --- | --- | --- | --- | 6,150 | --- | 8,614 | 120,052 |
| Water | 847,568 | 606,433 | 241,135 | 4,131 | 13,309 | 231,957 | --- | --- | 514,901 | --- | 54,744 | --- | 13,309 | 75,000 |
| Total | 2,426,696 | 1,986,227 | 440,469 | 9,692 | 30,358 | 419,803 | --- | --- | 514,901 | --- | 60,894 | --- | 30,358 | 246,743 |
| Silver Lake | | | | | | | | | | | | | | |
| Liquor | 553,511 | 509,897 | 43,614 | 445 | --- | 44,059 | --- | --- | --- | --- | 4,290 | --- | --- | --- |
| Sewer | 134,849 | 137,894 | (3,045) | 11,831 | 8,485 | 301 | --- | --- | --- | --- | --- | --- | 8,485 | 40,000 |
| Water | 97,279 | 87,180 | 10,099 | 978 | --- | 11,077 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 785,639 | 734,971 | 50,668 | 13,254 | 8,485 | 55,437 | --- | --- | --- | --- | 4,290 | --- | 8,485 | 40,000 |
| Skyline | | | | | | | | | | | | | | |
| Refuse | 21,537 | 24,603 | (3,066) | --- | --- | (3,066) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 19,892 | 41,329 | (21,437) | 24,065 | 5,553 | (2,925) | --- | --- | --- | --- | --- | --- | 5,553 | 93,425 |
| Water | 18,049 | 56,357 | (38,308) | 68,254 | 11,086 | 18,860 | --- | --- | --- | --- | --- | --- | 11,086 | 45,000 |
| Total | 59,478 | 122,289 | (62,811) | 92,319 | 16,639 | 12,869 | --- | --- | --- | --- | --- | --- | 16,639 | 138,425 |
| Slayton | | | | | | | | | | | | | | |
| Water [1] | 535,338 | 419,368 | 115,970 | 52,509 | --- | 168,479 | --- | --- | --- | 1,500 | 73,590 | --- | --- | --- |
| Total | 535,338 | 419,368 | 115,970 | 52,509 | --- | 168,479 | --- | --- | --- | 1,500 | 73,590 | --- | --- | --- |
| Sleepy Eye | | | | | | | | | | | | | | |
| Liquor | 626,996 | 622,615 | 4,381 | 5,571 | --- | 9,952 | --- | --- | --- | 5,000 | 12,300 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|----------------|---------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Ambulance | 188,377 | 175,318 | 13,059 | 56,897 | --- | 69,956 | --- | --- | 27,635 | --- | 48,175 | --- | --- | --- |
| Medical Center | 14,405,217 | 14,131,905 | 273,312 | 213,575 | 123,534 | 363,353 | --- | --- | --- | --- | 560,775 | --- | 123,534 | 173,000 |
| Public Utilities Commission [4] | 5,576,567 | 4,654,132 | 922,435 | 141,993 | 111,850 | 952,578 | --- | --- | --- | 291,525 | 834,355 | --- | 83,736 | 154,000 |
| Sewer | 385,073 | 137,496 | 247,577 | 370,577 | --- | 618,154 | --- | --- | --- | 240,000 | 8,840 | --- | --- | --- |
| Total | 21,182,230 | 19,721,466 | 1,460,764 | 788,613 | 235,384 | 2,013,993 | --- | --- | 27,635 | 536,525 | 1,464,445 | --- | 207,270 | 327,000 |
| Sobieski | | | | | | | | | | | | | | |
| Sewer Fund [0] | 14,656 | 7,308 | 7,348 | 5,962 | --- | 13,310 | --- | --- | --- | --- | --- | --- | --- | --- |
| Refuse and Recycling [0] | 14,669 | 25,347 | (10,678) | 6,323 | --- | (4,355) | --- | --- | --- | --- | --- | --- | --- | --- |
| Community Center Fund [0] | 17,440 | 36,723 | (19,283) | 8,063 | --- | (11,220) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 46,765 | 69,378 | (22,613) | 20,348 | --- | (2,265) | --- | --- | --- | --- | --- | --- | --- | --- |
| South Haven | | | | | | | | | | | | | | |
| Liquor | 280,081 | 274,340 | 5,741 | 2,272 | --- | 8,013 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 43,506 | 65,810 | (22,304) | 2,214 | 19,620 | (39,710) | --- | --- | --- | --- | --- | --- | 19,620 | 8,000 |
| Water | 16,172 | 21,083 | (4,911) | 281 | --- | (4,630) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 339,759 | 361,233 | (21,474) | 4,767 | 19,620 | (36,327) | --- | --- | --- | --- | --- | --- | 19,620 | 8,000 |
| South Saint Paul | | | | | | | | | | | | | | |
| Capital Fund | 172,243 | 32,033 | 140,210 | --- | --- | 140,210 | --- | 172,243 | --- | 140,210 | --- | --- | --- | --- |
| Congregate Housing | 201,226 | 226,689 | (25,463) | --- | --- | (25,463) | --- | 175,264 | --- | (25,463) | --- | --- | --- | --- |
| Low Rent Housing | 1,778,414 | 1,850,466 | (72,052) | 638 | 25,336 | (96,750) | --- | 619,345 | --- | (171,036) | 1,216,540 | --- | 25,336 | 66,190 |
| Section 8 Voucher | 2,468,779 | 2,665,119 | (196,340) | 303 | --- | (196,037) | --- | 2,113,949 | --- | --- | --- | --- | --- | --- |
| Storm Water | 417,218 | 309,145 | 108,073 | 30,136 | 46,217 | 91,992 | --- | --- | --- | 323,235 | 1,167,635 | 1,367,693 | 46,217 | --- |
| Street Light Utility | 207,320 | 188,003 | 19,317 | 3,087 | --- | 22,404 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|------------|------------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water and Sewer | 5,317,399 | 4,781,871 | 535,528 | 175,730 | 95,944 | 615,314 | --- | --- | 10,000 | 318,049 | 1,606,518 | 1,515,298 | 83,048 | 121,000 |
| Total | 10,562,599 | 10,053,326 | 509,273 | 209,894 | 167,497 | 551,670 | --- | 3,080,801 | 10,000 | 584,995 | 3,990,693 | 2,882,991 | 154,601 | 187,190 |
| Spicer | | | | | | | | | | | | | | |
| Sewer | 510,426 | 616,960 | (106,534) | 33,684 | --- | (72,850) | --- | --- | --- | (8,063) | 35,570 | --- | --- | --- |
| Water | 302,384 | 392,645 | (90,261) | 2,471 | --- | (87,790) | --- | --- | --- | (8,063) | --- | --- | --- | --- |
| Total | 812,810 | 1,009,605 | (196,795) | 36,155 | --- | (160,640) | --- | --- | --- | (16,126) | 35,570 | --- | --- | --- |
| Spring Grove | | | | | | | | | | | | | | |
| Liquor | 373,415 | 386,288 | (12,873) | 3,235 | --- | (9,638) | --- | --- | --- | --- | 5,658 | --- | --- | --- |
| Electric | 1,785,575 | 1,319,474 | 466,101 | 15,826 | --- | 481,927 | --- | --- | --- | 187,965 | 111,356 | --- | --- | --- |
| Sewer | 255,729 | 225,897 | 29,832 | 885 | 64,601 | (33,884) | --- | --- | --- | (19,846) | --- | --- | 64,601 | 22,000 |
| Water | 358,373 | 144,375 | 213,998 | 2,495 | --- | 216,493 | --- | --- | --- | 125,000 | --- | --- | --- | --- |
| Total | 2,773,092 | 2,076,034 | 697,058 | 22,441 | 64,601 | 654,898 | --- | --- | --- | 293,119 | 117,014 | --- | 64,601 | 22,000 |
| Spring Lake Park | | | | | | | | | | | | | | |
| Liquor | 2,100,732 | 2,061,538 | 39,194 | 64,602 | --- | 103,796 | --- | --- | --- | 75,000 | 4,704 | --- | --- | --- |
| Sewer Utility | 781,210 | 844,303 | (63,093) | 4,975 | --- | (58,118) | --- | --- | --- | --- | 222,840 | --- | --- | --- |
| Water Utility | 759,945 | 720,405 | 39,540 | 319,592 | 59,246 | 299,886 | --- | --- | --- | 76,881 | 18,179 | --- | 59,246 | 190,000 |
| Total | 3,641,887 | 3,626,246 | 15,641 | 389,169 | 59,246 | 345,564 | --- | --- | --- | 151,881 | 245,723 | --- | 59,246 | 190,000 |
| Spring Park | | | | | | | | | | | | | | |
| Sewer | 398,127 | 446,037 | (47,910) | 4,900 | 9,003 | (52,013) | --- | --- | --- | --- | 405,284 | --- | 9,003 | 15,000 |
| Water | 338,786 | 348,262 | (9,476) | 9,957 | 13,991 | (13,510) | --- | --- | --- | --- | --- | --- | 13,991 | 30,000 |
| Total | 736,913 | 794,299 | (57,386) | 14,857 | 22,994 | (65,523) | --- | --- | --- | --- | 405,284 | --- | 22,994 | 45,000 |
| Spring Valley | | | | | | | | | | | | | | |
| Ambulance | 452,842 | 453,083 | (241) | 20,450 | --- | 20,209 | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Electric | 2,390,983 | 2,132,448 | 258,535 | 10,041 | 39,768 | 228,808 | --- | --- | --- | 70,361 | 217,338 | --- | 39,768 | 45,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|-----------------|----------------|----------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer Rental | 411,987 | 560,488 | (148,501) | 651 | 6,653 | (154,503) | --- | --- | --- | --- | 25,000 | --- | 6,653 | 13,750 |
| Storm Water Utility | 78,199 | 44,391 | 33,808 | 194 | 19,956 | 14,046 | --- | --- | --- | --- | 59,000 | 570,000 | 19,956 | 41,250 |
| Water | 314,753 | 334,721 | (19,968) | --- | 5,819 | (25,787) | --- | --- | --- | (24,195) | 217,601 | --- | --- | --- |
| Total | 3,648,764 | 3,525,131 | 123,633 | 31,336 | 72,196 | 82,773 | --- | --- | --- | 56,166 | 518,939 | 570,000 | 66,377 | 100,000 |
| Springfield | | | | | | | | | | | | | | |
| Community Ambulance | 152,618 | 169,141 | (16,523) | 1,013 | --- | (15,510) | --- | --- | 325 | --- | --- | --- | --- | --- |
| Electric Utility | 3,028,790 | 2,982,755 | 46,035 | 182,219 | 41 | 228,213 | --- | --- | --- | (18,333) | 625,400 | --- | 41 | --- |
| Rental Housing | 215,630 | 116,275 | 99,355 | 108 | 89,792 | 9,671 | --- | --- | --- | --- | --- | 265,496 | 89,792 | 320,634 |
| Sewer Utility | 287,843 | 308,800 | (20,957) | 966 | 5,717 | (25,708) | --- | --- | --- | 11,667 | 123,219 | --- | 4,389 | 10,887 |
| Water Utility | 337,910 | 288,442 | 49,468 | 965 | 7,410 | 43,023 | --- | --- | --- | 41,666 | 103,392 | --- | 5,690 | 14,114 |
| Total | 4,022,791 | 3,865,413 | 157,378 | 185,271 | 102,960 | 239,689 | --- | --- | 325 | 35,000 | 852,011 | 265,496 | 99,912 | 345,635 |
| Stacy | | | | | | | | | | | | | | |
| Liquor | 2,796,166 | 2,545,860 | 250,306 | 32,121 | 72,931 | 209,496 | --- | --- | --- | 10,000 | 20,636 | --- | 72,781 | 75,000 |
| Sewer | 344,123 | 322,299 | 21,824 | 130,188 | 29,089 | 122,923 | 128,693 | --- | --- | --- | 45,608 | --- | 29,089 | 206,000 |
| Storm Sewer | 30,191 | 13,370 | 16,821 | 308 | 58 | 17,071 | --- | --- | --- | --- | --- | --- | 58 | 15,000 |
| Water | 161,883 | 147,181 | 14,702 | 58,669 | 31,278 | 42,093 | 51,236 | --- | --- | --- | --- | --- | 31,278 | 25,000 |
| Total | 3,332,363 | 3,028,710 | 303,653 | 221,286 | 133,356 | 391,583 | 179,929 | --- | --- | 10,000 | 66,244 | --- | 133,206 | 321,000 |
| Staples | | | | | | | | | | | | | | |
| Community Center | 120,244 | 305,173 | (184,929) | 216,975 | --- | 32,046 | 99,515 | --- | 104,757 | --- | 20,539 | --- | --- | --- |
| Light | 2,455,710 | 2,341,491 | 114,219 | 17,213 | 9,725 | 121,707 | --- | --- | --- | 40,000 | 2,341,931 | 2,056,000 | 9,725 | 19,372 |
| Sewer | 422,215 | 532,112 | (109,897) | 665 | --- | (109,232) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 467,052 | 496,929 | (29,877) | 10,583 | 42,016 | (61,310) | --- | --- | --- | 20,000 | 15,160 | --- | 42,016 | 115,000 |
| Total | 3,465,221 | 3,675,705 | (210,484) | 245,436 | 51,741 | (16,789) | 99,515 | --- | 104,757 | 60,000 | 2,377,630 | 2,056,000 | 51,741 | 134,372 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Starbuck | | | | | | | | | | | | | | |
| Garbage [0] | 99,764 | 84,445 | 15,319 | --- | --- | 15,319 | --- | --- | --- | --- | --- | --- | --- | --- |
| Hobo Park [0] | 241,756 | 90,639 | 151,117 | --- | --- | 151,117 | --- | --- | --- | --- | 5,800 | --- | --- | --- |
| Sewer | 288,898 | 247,273 | 41,625 | 17 | 9,969 | 31,673 | --- | --- | 66,871 | --- | 113,782 | 20,652 | 9,969 | 97,850 |
| Storm Sewer [0] | 27,626 | 1,188 | 26,438 | 206,955 | 63,398 | 169,995 | 130,022 | --- | --- | --- | --- | --- | 63,398 | 165,000 |
| Water [0] | 229,741 | 155,959 | 73,782 | 27 | 5,957 | 67,852 | --- | --- | --- | --- | 975 | --- | 5,957 | 68,150 |
| Total | 887,785 | 579,504 | 308,281 | 206,999 | 79,324 | 435,956 | 130,022 | --- | 66,871 | --- | 120,557 | 20,652 | 79,324 | 331,000 |
| Stephen | | | | | | | | | | | | | | |
| Electric | 962,252 | 858,076 | 104,176 | 101 | --- | 104,277 | --- | --- | --- | 52,000 | 36,908 | --- | --- | --- |
| Gas | 501,917 | 300,636 | 201,281 | --- | --- | 201,281 | --- | --- | --- | 227,000 | 14,489 | --- | --- | --- |
| Refuse | 84,144 | 79,593 | 4,551 | --- | --- | 4,551 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 103,980 | 41,350 | 62,630 | --- | 3,059 | 59,571 | --- | --- | --- | 40,000 | 72,902 | 77,910 | 3,059 | 3,489 |
| Tamarac Senior Housing [29] | 649,726 | 703,498 | (53,772) | 230,511 | 102,662 | 74,077 | --- | --- | --- | (5,025) | --- | --- | 102,662 | 110,000 |
| Water | 173,500 | 195,148 | (21,648) | 22,306 | 14,671 | (14,013) | --- | --- | --- | (5,000) | 103,983 | 81,090 | 14,671 | 47,278 |
| Total | 2,475,519 | 2,178,301 | 297,218 | 252,918 | 120,392 | 429,744 | --- | --- | --- | 308,975 | 228,282 | 159,000 | 120,392 | 160,767 |
| Stewart | | | | | | | | | | | | | | |
| Sewer | 66,239 | 38,604 | 27,635 | 59,986 | --- | 87,621 | --- | --- | --- | (47,055) | 55,207 | 47,380 | --- | 44,250 |
| Storm Water | 99,795 | 92,104 | 7,691 | 83 | 25,474 | (17,700) | --- | --- | --- | --- | --- | --- | 25,474 | 69,871 |
| Water | 138,883 | 136,874 | 2,009 | 121,265 | 9,755 | 113,519 | --- | --- | 82,351 | 39,147 | 24,394 | --- | 9,755 | 40,750 |
| Garbage | 33,222 | 31,130 | 2,092 | --- | --- | 2,092 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 338,139 | 298,712 | 39,427 | 181,334 | 35,229 | 185,532 | --- | --- | 82,351 | (7,908) | 79,601 | 47,380 | 35,229 | 154,871 |
| Stewartville | | | | | | | | | | | | | | |
| Sewer | 869,075 | 596,606 | 272,469 | 13,989 | 1,194 | 285,264 | --- | --- | --- | 7,000 | 59,945 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|------------------|----------------|---------------|------------------|-------|----------------|--------------|------------------|----------------|-----------|---------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Storm Sewer | 88,590 | 32,897 | 55,693 | 955 | --- | 56,648 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Water | 738,125 | 581,958 | 156,167 | 65,073 | 9,936 | 211,304 | --- | --- | --- | 7,000 | 84,081 | --- | --- | --- | |
| Total | 1,695,790 | 1,211,461 | 484,329 | 80,017 | 11,130 | 553,216 | --- | --- | --- | 14,000 | 144,026 | --- | --- | --- | |
| Stillwater | | | | | | | | | | | | | | | |
| Parking | 334,720 | 363,001 | (28,281) | 15,905 | --- | (12,376) | --- | --- | --- | 100,000 | 1,350 | --- | --- | --- | |
| Sanitary Sewer | 2,219,641 | 2,513,434 | (293,793) | 154,739 | --- | (139,054) | --- | --- | --- | 10,565 | 3,212 | --- | --- | --- | |
| Signs and Lighting | 382,758 | 352,981 | 29,777 | 144 | --- | 29,921 | --- | --- | --- | 11,059 | 7,215 | --- | --- | --- | |
| Storm Sewer | 554,528 | 520,839 | 33,689 | 31,115 | --- | 64,804 | --- | --- | --- | --- | 189,762 | --- | --- | --- | |
| Water Commissioners Board [29] | 1,286,192 | 1,713,706 | (427,514) | 313,637 | 36,239 | (150,116) | --- | --- | --- | --- | 760,555 | --- | 36,239 | --- | |
| Total | 4,777,839 | 5,463,961 | (686,122) | 515,540 | 36,239 | (206,821) | --- | --- | --- | 121,624 | 962,094 | --- | 36,239 | --- | |
| Stockton | | | | | | | | | | | | | | | |
| Sewer Operations | 87,875 | 82,562 | 5,313 | 19 | --- | 5,332 | --- | --- | --- | 45,912 | --- | --- | --- | --- | |
| Water Operations | 41,965 | 134,703 | (92,738) | 1,529 | --- | (91,209) | --- | --- | --- | (228,346) | --- | --- | --- | --- | |
| Total | 129,840 | 217,265 | (87,425) | 1,548 | --- | (85,877) | --- | --- | --- | (182,434) | --- | --- | --- | --- | |
| Storden | | | | | | | | | | | | | | | |
| Water and Sewer [3] | 118,508 | 124,690 | (6,182) | 15,164 | 47,666 | (38,684) | --- | --- | --- | --- | --- | --- | 47,666 | 24,687 | |
| Total | 118,508 | 124,690 | (6,182) | 15,164 | 47,666 | (38,684) | --- | --- | --- | --- | --- | --- | 47,666 | 24,687 | |
| Strandquist | | | | | | | | | | | | | | | |
| Sewer [0] | 11,328 | 4,881 | 6,447 | 6,886 | 5,288 | 8,045 | --- | --- | --- | 6,078 | --- | --- | 5,288 | 4,037 | |
| Water [0] | 4,541 | 4,971 | (430) | --- | --- | (430) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 15,869 | 9,852 | 6,017 | 6,886 | 5,288 | 7,615 | --- | --- | --- | 6,078 | --- | --- | 5,288 | 4,037 | |
| Stratheona | | | | | | | | | | | | | | | |
| Garbage [0] | 3,409 | 3,360 | 49 | --- | --- | 49 | --- | --- | --- | --- | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|------------------|----------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|---------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water [0] | 240 | 420 | (180) | --- | --- | (180) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 3,649 | 3,780 | (131) | --- | --- | (131) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sturgeon Lake | | | | | | | | | | | | | | |
| Sewer Fund | 221,709 | 250,696 | (28,987) | 39,145 | 56,081 | (45,923) | --- | --- | --- | --- | --- | --- | 56,081 | 163,000 |
| Water Fund | 149,749 | 142,714 | 7,035 | 10,488 | 32,680 | (15,157) | --- | --- | --- | --- | 5,950 | --- | 32,680 | 71,000 |
| Total | 371,458 | 393,410 | (21,952) | 49,633 | 88,761 | (61,080) | --- | --- | --- | --- | 5,950 | --- | 88,761 | 234,000 |
| Sunburg | | | | | | | | | | | | | | |
| Sewer [0] | 24,414 | 19,523 | 4,891 | 7,306 | 6,120 | 6,077 | 16 | --- | --- | --- | --- | --- | 6,120 | 5,000 |
| Total | 24,414 | 19,523 | 4,891 | 7,306 | 6,120 | 6,077 | 16 | --- | --- | --- | --- | --- | 6,120 | 5,000 |
| Swanville | | | | | | | | | | | | | | |
| Sewer | 48,859 | 50,501 | (1,642) | 150 | --- | (1,492) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 44,570 | 42,386 | 2,184 | 2,905 | --- | 5,089 | --- | --- | --- | --- | 71,474 | 67,373 | --- | 19,866 |
| Refuse and Recycling | 32,349 | 28,433 | 3,916 | --- | --- | 3,916 | --- | --- | --- | (2,905) | --- | --- | --- | --- |
| Total | 125,778 | 121,320 | 4,458 | 3,055 | --- | 7,513 | --- | --- | --- | (2,905) | 71,474 | 67,373 | --- | 19,866 |
| Taconite | | | | | | | | | | | | | | |
| Sewage Disposal [0] | 45,230 | 164,995 | (119,765) | 118,671 | --- | (1,094) | --- | --- | --- | 77,952 | --- | --- | --- | --- |
| Water [0] | 32,532 | 19,111 | 13,421 | --- | --- | 13,421 | --- | --- | --- | --- | --- | --- | --- | --- |
| Coleraine, Bovey, and Taconite Joint Sewage [0] | --- | 54,190 | (54,190) | 6,482 | --- | (47,708) | --- | --- | --- | (77,952) | --- | --- | --- | --- |
| Total | 77,762 | 238,296 | (160,534) | 125,153 | --- | (35,381) | --- | --- | --- | --- | --- | --- | --- | --- |
| Tamarack | | | | | | | | | | | | | | |
| Sewer [0] | 25,117 | 44,627 | (19,510) | 27,711 | --- | 8,201 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Contingency Fund [0] | --- | --- | --- | --- | 202 | (202) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 25,117 | 44,627 | (19,510) | 27,711 | 202 | 7,999 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|--------------|----------------|---------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Taunton | | | | | | | | | | | | | | |
| Water and Sewer [3] | 48,700 | 59,568 | (10,868) | 405 | --- | (10,463) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 48,700 | 59,568 | (10,868) | 405 | --- | (10,463) | --- | --- | --- | --- | --- | --- | --- | --- |
| Taylors Falls | | | | | | | | | | | | | | |
| Sewer | 106,745 | 91,323 | 15,422 | 2,914 | --- | 18,336 | 28 | --- | --- | 24,750 | 62,264 | --- | --- | --- |
| Storm Sewer | 9,516 | 24,500 | (14,984) | 1,422 | --- | (13,562) | --- | --- | 16,060 | --- | --- | --- | --- | --- |
| Water | 141,007 | 133,524 | 7,483 | 6,197 | 10,388 | 3,292 | 4,918 | --- | --- | (5,651) | 3,100 | --- | 10,388 | 58,000 |
| Total | 257,268 | 249,347 | 7,921 | 10,533 | 10,388 | 8,066 | 4,946 | --- | 16,060 | 19,099 | 65,364 | --- | 10,388 | 58,000 |
| Thief River Falls | | | | | | | | | | | | | | |
| Liquor | 4,567,026 | 4,113,084 | 453,942 | 8,428 | --- | 462,370 | --- | --- | --- | 373,677 | --- | --- | --- | --- |
| Electric | 14,340,839 | 13,546,282 | 794,557 | 12,718 | 7,600 | 799,675 | --- | --- | --- | 577,000 | 1,601,492 | 1,640,036 | 7,600 | --- |
| Storm Water | 157,942 | 136,546 | 21,396 | 2,823 | --- | 24,219 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Systems [3] | 3,034,946 | 2,375,124 | 659,822 | 153,262 | 155,531 | 657,553 | --- | --- | --- | 49,000 | 517,470 | 123,750 | 155,531 | 406,702 |
| Total | 22,100,753 | 20,171,036 | 1,929,717 | 177,231 | 163,131 | 1,943,817 | --- | --- | --- | 999,677 | 2,118,962 | 1,763,786 | 163,131 | 406,702 |
| Thomson | | | | | | | | | | | | | | |
| Sewer [21] | --- | 5,133 | (5,133) | 123 | 34,943 | (39,953) | --- | --- | --- | 5,000 | --- | --- | --- | --- |
| Water [21] | --- | 8,375 | (8,375) | 920 | 935,152 | (942,607) | --- | --- | --- | 14,482 | --- | --- | --- | --- |
| Total | --- | 13,508 | (13,508) | 1,043 | 970,095 | (982,560) | --- | --- | --- | 19,482 | --- | --- | --- | --- |
| Tonka Bay | | | | | | | | | | | | | | |
| Dock | 88,540 | 27,207 | 61,333 | 801 | --- | 62,134 | --- | --- | --- | 50,000 | 3,156 | --- | --- | --- |
| Garbage | 111,918 | 89,567 | 22,351 | 155 | --- | 22,506 | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycling | 69,587 | 90,202 | (20,615) | --- | --- | (20,615) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 370,578 | 328,678 | 41,900 | 3,111 | --- | 45,011 | --- | --- | --- | 40,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|-----------------|------------|----------------|--------------|------------------|----------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Water | 20,678 | 49,493 | (28,815) | 36,224 | --- | 7,409 | --- | 33,361 | --- | --- | --- | --- | --- | --- |
| Water | 231,965 | 298,366 | (66,401) | 1,390 | --- | (65,011) | --- | --- | --- | 66,894 | 16,617 | --- | --- | --- |
| Total | 893,266 | 883,513 | 9,753 | 41,681 | --- | 51,434 | --- | 33,361 | --- | 156,894 | 19,773 | --- | --- | --- |
| Tower | | | | | | | | | | | | | | |
| Sewer | 73,612 | 110,969 | (37,357) | --- | 3,655 | (41,012) | --- | --- | --- | --- | --- | --- | 3,655 | 12,000 |
| Water | 116,961 | 150,270 | (33,309) | --- | --- | (33,309) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 190,573 | 261,239 | (70,666) | --- | 3,655 | (74,321) | --- | --- | --- | --- | --- | --- | 3,655 | 12,000 |
| Tracy | | | | | | | | | | | | | | |
| Liquor | 867,299 | 852,505 | 14,794 | 9,838 | 53 | 24,579 | --- | --- | --- | 10,000 | --- | --- | 53 | --- |
| Deputy Registrar | 1,160,578 | 1,150,460 | 10,118 | 1,073 | --- | 11,191 | --- | --- | --- | 6,111 | --- | --- | --- | --- |
| Eastview Apartments | 48,925 | 50,104 | (1,179) | 1,736 | 4,484 | (3,927) | --- | --- | --- | --- | --- | --- | 4,484 | 21,344 |
| Fifth Street Apartments | 45,050 | 46,971 | (1,921) | 350 | 10,033 | (11,604) | --- | --- | --- | (10,000) | 7,654 | --- | 10,033 | 16,000 |
| O'Brien Court | 99,929 | 40,026 | 59,903 | 2,876 | --- | 62,779 | --- | --- | --- | 48,715 | 16,569 | --- | --- | --- |
| Orchard Lane Townhomes | 75,800 | 67,448 | 8,352 | 25,832 | 74,638 | (40,454) | --- | 24,137 | --- | (24,000) | --- | --- | 74,638 | 25,000 |
| Refuse Collection | 129,105 | 133,004 | (3,899) | 164 | --- | (3,735) | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Sewer | 414,861 | 113,792 | 301,069 | 16,735 | 44,558 | 273,246 | --- | --- | --- | 108,953 | 40,894 | 542,284 | 30,364 | 117,700 |
| Tracy Medical Center | 43,088 | 102,994 | (59,906) | 10,177 | 238,110 | (287,839) | --- | --- | --- | --- | 89,260 | --- | 139 | 10,765 |
| Utility Surcharge | 29,056 | 69,305 | (40,249) | 835 | 183 | (39,597) | --- | --- | --- | --- | --- | --- | 183 | --- |
| Water | 410,775 | 379,416 | 31,359 | 52,258 | 39,281 | 44,336 | --- | --- | --- | 32,000 | 73,411 | 410,558 | 27,249 | 70,300 |
| Total | 3,324,466 | 3,006,025 | 318,441 | 121,874 | 411,340 | 28,975 | --- | 24,137 | --- | 181,779 | 227,788 | 952,842 | 147,143 | 261,109 |
| Trimont | | | | | | | | | | | | | | |
| Wastewater Fund | 195,705 | 209,697 | (13,992) | 27,647 | 9,973 | 3,682 | 25,156 | --- | 73 | --- | --- | --- | 9,973 | 104,000 |
| Trimont Health Care Center | 2,142,612 | 2,230,256 | (87,644) | 4,199 | 548 | (83,993) | --- | --- | --- | --- | 23,511 | --- | 548 | 2,100 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|---------------|----------------|--------------|------------------|----------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Fund | 112,945 | 179,269 | (66,324) | 1,072 | --- | (65,252) | 8 | --- | --- | --- | --- | --- | --- | --- |
| Water Project 2000 | 18,372 | 50,911 | (32,539) | 383 | --- | (32,156) | --- | --- | --- | 3,036 | --- | --- | --- | --- |
| Total | 2,469,634 | 2,670,133 | (200,499) | 33,301 | 10,521 | (177,719) | 25,164 | --- | 73 | 3,036 | 23,511 | --- | 10,521 | 106,100 |
| Trommald | | | | | | | | | | | | | | |
| Water [0] | 11,672 | 7,052 | 4,620 | --- | --- | 4,620 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 11,672 | 7,052 | 4,620 | --- | --- | 4,620 | --- | --- | --- | --- | --- | --- | --- | --- |
| Trosky | | | | | | | | | | | | | | |
| Garbage [0] | 5,922 | 5,127 | 795 | --- | --- | 795 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 14,071 | 4,637 | 9,434 | --- | 1,645 | 7,789 | --- | --- | --- | --- | --- | --- | 1,645 | 8,000 |
| Total | 19,993 | 9,764 | 10,229 | --- | 1,645 | 8,584 | --- | --- | --- | --- | --- | --- | 1,645 | 8,000 |
| Truman | | | | | | | | | | | | | | |
| Electric | 1,857,242 | 1,736,071 | 121,171 | 26,873 | 219,789 | (71,745) | --- | --- | --- | --- | 35,739 | 1,417,654 | 100,947 | 1,712,944 |
| Sewer | 141,697 | 215,985 | (74,288) | 72,007 | 11,389 | (13,670) | --- | --- | --- | --- | 70,242 | --- | 10,795 | 15,000 |
| Storm Sewer | 25,936 | 14,066 | 11,870 | 43 | 4,746 | 7,167 | --- | --- | --- | --- | --- | --- | 4,572 | 18,000 |
| Water | 129,601 | 188,252 | (58,651) | 17,804 | 10,216 | (51,063) | --- | --- | --- | --- | 43,733 | 172,346 | 8,798 | 182,056 |
| Total | 2,154,476 | 2,154,374 | 102 | 116,727 | 246,140 | (129,311) | --- | --- | --- | --- | 149,714 | 1,590,000 | 125,112 | 1,928,000 |
| Twin Lakes | | | | | | | | | | | | | | |
| Sewer [0] | 11,511 | 14,075 | (2,564) | --- | --- | (2,564) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 15,063 | 19,492 | (4,429) | --- | --- | (4,429) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 26,574 | 33,567 | (6,993) | --- | --- | (6,993) | --- | --- | --- | --- | --- | --- | --- | --- |
| Twin Valley | | | | | | | | | | | | | | |
| Liquor | 532,467 | 515,788 | 16,679 | 287 | --- | 16,966 | --- | --- | --- | 15,000 | 66,426 | --- | --- | --- |
| Sanitation | 73,023 | 64,053 | 8,970 | --- | --- | 8,970 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 98,435 | 136,335 | (37,900) | 43,759 | 44,739 | (38,880) | 22,122 | --- | --- | --- | --- | --- | 44,739 | 75,023 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|-----------------|----------------|----------------|-----------------|---------------|----------------|------------------|------------------|------------------|---------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Storm Utility | 26,230 | 13,117 | 13,113 | --- | 2,936 | 10,177 | --- | --- | --- | --- | --- | --- | 2,936 | 13,770 |
| Water | 154,435 | 196,678 | (42,243) | 35,985 | 71,588 | (77,846) | 82 | --- | --- | --- | --- | --- | 71,588 | 87,207 |
| Total | 884,590 | 925,971 | (41,381) | 80,031 | 119,263 | (80,613) | 22,204 | --- | --- | 15,000 | 66,426 | --- | 119,263 | 176,000 |
| Two Harbors | | | | | | | | | | | | | | |
| Liquor | 2,021,432 | 1,896,937 | 124,495 | 1,366 | --- | 125,861 | --- | --- | --- | 614 | --- | --- | --- | --- |
| Electric | 3,392,554 | 2,900,228 | 492,326 | 64,017 | --- | 556,343 | --- | --- | --- | 152,986 | 119,291 | --- | --- | --- |
| Gas | 3,772,986 | 3,557,532 | 215,454 | 12,448 | 17 | 227,885 | --- | --- | --- | 48,940 | --- | --- | 17 | --- |
| Sewer | 1,018,323 | 1,223,388 | (205,065) | 18,791 | 4,093 | (190,367) | --- | --- | 1,457,162 | (140,000) | 1,060,046 | --- | 2,924 | 135,527 |
| Storm Water Utility | 81,619 | 56,860 | 24,759 | 26,081 | 2,002 | 48,838 | --- | --- | --- | --- | --- | --- | 2,002 | 29,963 |
| Water | 821,542 | 1,218,234 | (396,692) | 10,024 | 99,958 | (486,626) | --- | --- | --- | (308,098) | 220,635 | --- | 98,211 | 280,000 |
| Total | 11,108,456 | 10,853,179 | 255,277 | 132,727 | 106,070 | 281,934 | --- | --- | 1,457,162 | (245,558) | 1,399,972 | --- | 103,154 | 445,490 |
| Tyler | | | | | | | | | | | | | | |
| Electric | 1,220,026 | 961,915 | 258,111 | 4,170 | 564 | 261,717 | --- | --- | --- | --- | 64,294 | 25,760 | 564 | 8,407 |
| Garbage | 153,023 | 150,526 | 2,497 | 287 | --- | 2,784 | --- | --- | --- | --- | --- | --- | --- | 65,000 |
| Natural Gas | 713,604 | 631,186 | 82,418 | 339 | 39,510 | 43,247 | --- | --- | --- | --- | 55,796 | 37,990 | 36,324 | 77,398 |
| Sewer | 76,584 | 74,330 | 2,254 | 286 | 13,537 | (10,997) | --- | --- | --- | --- | --- | --- | 13,537 | 83,230 |
| Water | 330,629 | 318,995 | 11,634 | 894 | 49,935 | (37,407) | --- | --- | --- | --- | --- | --- | 49,935 | 168,197 |
| Total | 2,493,866 | 2,136,952 | 356,914 | 5,976 | 103,546 | 259,344 | --- | --- | --- | --- | 120,090 | 63,750 | 100,360 | 402,232 |
| Ulen | | | | | | | | | | | | | | |
| Liquor | 396,756 | 376,105 | 20,651 | 350 | --- | 21,001 | --- | --- | --- | --- | --- | --- | --- | --- |
| Economic Development Authority | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage | 29,553 | 35,257 | (5,704) | 7,856 | --- | 2,152 | --- | --- | --- | --- | --- | --- | --- | --- |
| Nursing Home [14] | 3,222,924 | 3,205,937 | 16,987 | 26,954 | --- | 43,941 | --- | --- | --- | --- | 78,877 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|----------------|----------------|---------------|------------------|---------------|----------------|--------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 97,673 | 94,948 | 2,725 | 5,383 | 20,927 | (12,819) | 5,383 | --- | --- | --- | 3,347 | --- | 20,927 | 61,700 |
| Water | 101,151 | 126,042 | (24,891) | 6,595 | 54,338 | (72,634) | 5,383 | --- | --- | --- | 26,007 | --- | 54,338 | 18,000 |
| Total | 3,848,057 | 3,838,289 | 9,768 | 47,138 | 75,265 | (18,359) | 10,766 | --- | --- | --- | 108,231 | --- | 75,265 | 79,700 |
| Underwood | | | | | | | | | | | | | | |
| Liquor | 492,419 | 444,201 | 48,218 | 162 | --- | 48,380 | --- | --- | --- | 20,000 | --- | --- | --- | --- |
| Sewer | 90,170 | 89,189 | 981 | 467 | 29,379 | (27,931) | --- | --- | --- | 22,544 | 59,773 | --- | 29,379 | 21,000 |
| Water | 104,228 | 119,962 | (15,734) | 395 | 15,227 | (30,566) | --- | --- | --- | (48,136) | 59,774 | --- | 15,227 | 37,000 |
| Total | 686,817 | 653,352 | 33,465 | 1,024 | 44,606 | (10,117) | --- | --- | --- | (5,592) | 119,547 | --- | 44,606 | 58,000 |
| Upsala | | | | | | | | | | | | | | |
| Sewer | 43,103 | 31,276 | 11,827 | 9,105 | 4,491 | 16,441 | --- | --- | --- | --- | 149,500 | --- | 4,491 | 28,915 |
| Water | 88,679 | 77,322 | 11,357 | 12,241 | 14,973 | 8,625 | --- | --- | --- | --- | 157,362 | 320,000 | 14,973 | 358,781 |
| Total | 131,782 | 108,598 | 23,184 | 21,346 | 19,464 | 25,066 | --- | --- | --- | --- | 306,862 | 320,000 | 19,464 | 387,696 |
| Urbank | | | | | | | | | | | | | | |
| Sewer [0] | 23,650 | 12,636 | 11,014 | --- | 6,089 | 4,925 | --- | --- | --- | 1,397 | --- | --- | 4,042 | 1,000 |
| Total | 23,650 | 12,636 | 11,014 | --- | 6,089 | 4,925 | --- | --- | --- | 1,397 | --- | --- | 4,042 | 1,000 |
| Utica | | | | | | | | | | | | | | |
| Water [0] | 22,999 | 12,356 | 10,643 | 230 | 1,635 | 9,238 | --- | --- | --- | --- | --- | --- | 1,635 | 9,000 |
| Sewer [0] | 21,230 | 21,672 | (442) | 230 | --- | (212) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 44,229 | 34,028 | 10,201 | 460 | 1,635 | 9,026 | --- | --- | --- | --- | --- | --- | 1,635 | 9,000 |
| Vadnais Heights | | | | | | | | | | | | | | |
| Sewer Utility | 1,688,410 | 1,373,039 | 315,371 | 335,094 | --- | 650,465 | --- | --- | --- | 422,500 | 306,813 | --- | --- | --- |
| Surface Water Management | 411,161 | 291,765 | 119,396 | 89,030 | --- | 208,426 | --- | --- | --- | 75,000 | --- | --- | --- | --- |
| Water Utility | 1,140,479 | 1,019,161 | 121,318 | 166,195 | --- | 287,513 | --- | --- | --- | 77,500 | 22,590 | --- | --- | --- |
| Total | 3,240,050 | 2,683,965 | 556,085 | 590,319 | --- | 1,146,404 | --- | --- | --- | 575,000 | 329,403 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|---------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Vergas | | | | | | | | | | | | | | |
| Liquor | 485,749 | 513,771 | (28,022) | 5,960 | 3,000 | (25,062) | --- | --- | --- | 25,000 | --- | --- | 3,000 | 24,000 |
| Sewer | 64,090 | 68,775 | (4,685) | 7,315 | 8,397 | (5,767) | --- | --- | --- | 3,920 | --- | --- | 8,397 | 18,000 |
| Water | 80,484 | 92,312 | (11,828) | 8,823 | 5,598 | (8,603) | --- | --- | --- | 3,920 | 39,263 | --- | 5,598 | 12,000 |
| Total | 630,323 | 674,858 | (44,535) | 22,098 | 16,995 | (39,432) | --- | --- | --- | 32,840 | 39,263 | --- | 16,995 | 54,000 |
| Vermillion | | | | | | | | | | | | | | |
| Sewer | 106,403 | 127,609 | (21,206) | 30,107 | 6,895 | 2,006 | 29,951 | --- | --- | --- | --- | --- | 6,895 | 60,000 |
| Water | 40,852 | 54,537 | (13,685) | 830 | --- | (12,855) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 147,255 | 182,146 | (34,891) | 30,937 | 6,895 | (10,849) | 29,951 | --- | --- | --- | --- | --- | 6,895 | 60,000 |
| Verndale | | | | | | | | | | | | | | |
| Liquor | 256,297 | 247,343 | 8,954 | 25 | --- | 8,979 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 95,808 | 85,532 | 10,276 | 11,471 | 7,820 | 13,927 | --- | --- | --- | --- | --- | --- | 7,820 | 43,794 |
| Water | 92,751 | 77,060 | 15,691 | 4,933 | 4,924 | 15,700 | --- | --- | --- | --- | 14,633 | --- | 4,924 | 18,503 |
| Total | 444,856 | 409,935 | 34,921 | 16,429 | 12,744 | 38,606 | --- | --- | --- | --- | 14,633 | --- | 12,744 | 62,297 |
| Vernon Center | | | | | | | | | | | | | | |
| Sanitation | 25,949 | 25,531 | 418 | --- | --- | 418 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 86,903 | 78,182 | 8,721 | 660 | --- | 9,381 | --- | --- | --- | 20,820 | --- | --- | --- | --- |
| Water | 78,557 | 65,375 | 13,182 | 1,927 | --- | 15,109 | --- | --- | --- | 43,020 | --- | --- | --- | --- |
| Total | 191,409 | 169,088 | 22,321 | 2,587 | --- | 24,908 | --- | --- | --- | 63,840 | --- | --- | --- | --- |
| Vesta | | | | | | | | | | | | | | |
| Liquor | 287,235 | 266,709 | 20,526 | --- | --- | 20,526 | --- | --- | --- | (10,000) | 11,460 | --- | --- | --- |
| Garbage | 15,821 | 17,376 | (1,555) | --- | --- | (1,555) | --- | --- | --- | --- | --- | --- | --- | --- |
| Wastewater | 50,218 | 29,319 | 20,899 | 3,696 | --- | 24,595 | --- | 2,655 | 885 | 10,654 | 6,312 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|------------------|----------------|------------------|------------|------------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 99,887 | 90,492 | 9,395 | 162,290 | 19,483 | 152,202 | --- | 161,233 | --- | --- | 397,192 | 771,926 | 19,483 | 511,610 |
| Total | 453,161 | 403,896 | 49,265 | 165,986 | 19,483 | 195,768 | --- | 163,888 | 885 | 654 | 414,964 | 771,926 | 19,483 | 511,610 |
| Victoria | | | | | | | | | | | | | | |
| Sewer | 766,745 | 866,409 | (99,664) | 13,296 | --- | (86,368) | --- | --- | --- | (197,114) | 592,875 | --- | --- | --- |
| Storm Sewer | 143,953 | 237,116 | (93,163) | 4,297 | --- | (88,866) | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 1,161,817 | 1,067,935 | 93,882 | 28,987 | 199,466 | (76,597) | --- | --- | --- | --- | 133,659 | --- | 199,466 | 605,000 |
| Total | 2,072,515 | 2,171,460 | (98,945) | 46,580 | 199,466 | (251,831) | --- | --- | --- | (197,114) | 726,534 | --- | 199,466 | 605,000 |
| Viking | | | | | | | | | | | | | | |
| Garbage | 7,809 | 7,223 | 586 | --- | --- | 586 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanitary Sewer | 35,447 | 57,368 | (21,921) | 1,227,340 | 34,682 | 1,170,737 | --- | 1,227,340 | --- | --- | 1,135,655 | 618,489 | 34,682 | 485,254 |
| Water | 9,769 | 4,121 | 5,648 | --- | --- | 5,648 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 53,025 | 68,712 | (15,687) | 1,227,340 | 34,682 | 1,176,971 | --- | 1,227,340 | --- | --- | 1,135,655 | 618,489 | 34,682 | 485,254 |
| Villard | | | | | | | | | | | | | | |
| Economic Development Authority | 58,509 | 46,356 | 12,153 | 28 | 9,073 | 3,108 | --- | --- | --- | --- | --- | --- | 9,073 | 25,000 |
| Sewer | 91,766 | 125,673 | (33,907) | --- | 38,816 | (72,723) | --- | --- | --- | --- | --- | --- | 38,816 | 13,000 |
| Total | 150,275 | 172,029 | (21,754) | 28 | 47,889 | (69,615) | --- | --- | --- | --- | --- | --- | 47,889 | 38,000 |
| Virginia | | | | | | | | | | | | | | |
| Clinic Facility Capital Lease | 1,698,984 | 517,004 | 1,181,980 | 70,038 | 814,743 | 437,275 | --- | --- | --- | --- | --- | --- | 814,743 | 582,666 |
| Electric | 13,598,580 | 12,842,266 | 756,314 | 2,647,323 | 253,094 | 3,150,543 | --- | --- | --- | --- | 4,412,688 | --- | 7,964 | 478,386 |
| Gas | 3,517,318 | 2,909,597 | 607,721 | 609 | 14,241 | 594,089 | --- | --- | --- | --- | 93,601 | --- | 9 | 4,610 |
| Golf Course | 956,469 | 1,070,000 | (113,531) | 12,443 | 373 | (101,461) | --- | --- | --- | --- | 83,903 | --- | 373 | 5,392 |
| Hospital | 1,414,513 | 1,580,915 | (166,402) | 44 | 143,041 | (309,399) | --- | --- | --- | --- | --- | --- | 143,041 | 1,102,500 |
| Sewer | 1,783,433 | 1,865,247 | (81,814) | 29,901 | 214,171 | (266,084) | --- | 3,203 | --- | (255,394) | --- | 95,385 | 214,171 | 768,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|------------------|------------------|--------------------|------------|----------------|--------------|------------------|------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Solid Waste Disposal | 1,375,359 | 1,228,948 | 146,411 | 6,114 | --- | 152,525 | --- | --- | --- | --- | 449,584 | --- | --- | --- |
| Steam | 5,294,257 | 5,710,803 | (416,546) | 856 | 61,322 | (477,012) | --- | --- | --- | --- | 211,338 | --- | 513 | 174,966 |
| Washington Manor | 625,219 | 471,837 | 153,382 | 215 | 50,592 | 103,005 | --- | --- | --- | --- | --- | --- | 50,592 | 200,000 |
| Water | 1,580,762 | 1,618,991 | (38,229) | 32,774 | 99,268 | (104,723) | --- | --- | --- | --- | 1,954,904 | 762,865 | 75,506 | 175,500 |
| Ambulance | 2,642,136 | 3,009,706 | (367,570) | 40 | 5,210 | (372,740) | --- | --- | --- | (367,818) | 252,078 | 225,000 | 5,210 | 73,209 |
| Total | 34,487,030 | 32,825,314 | 1,661,716 | 2,800,357 | 1,656,055 | 2,806,018 | --- | 3,203 | --- | (623,212) | 7,458,096 | 1,083,250 | 1,312,122 | 3,565,229 |
| Wabasha | | | | | | | | | | | | | | |
| Sewer | 791,382 | 530,858 | 260,524 | 3,643 | 80,459 | 183,708 | --- | --- | --- | 26,000 | --- | --- | 80,459 | 820,200 |
| Water | 304,595 | 171,414 | 133,181 | 23,200 | 12,203 | 144,178 | --- | --- | --- | 25,000 | 8,678 | --- | 12,203 | 191,800 |
| Total | 1,095,977 | 702,272 | 393,705 | 26,843 | 92,662 | 327,886 | --- | --- | --- | 51,000 | 8,678 | --- | 92,662 | 1,012,000 |
| Wabasso | | | | | | | | | | | | | | |
| Garbage | 31,733 | 32,771 | (1,038) | --- | --- | (1,038) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 132,211 | 90,503 | 41,708 | 5,007 | 6,350 | 40,365 | --- | --- | --- | 19,100 | 3,911 | --- | 6,350 | 3,299 |
| Water | 149,248 | 192,984 | (43,736) | 38,767 | 55,240 | (60,209) | --- | --- | --- | 26,900 | --- | --- | 55,240 | 28,701 |
| Total | 313,192 | 316,258 | (3,066) | 43,774 | 61,590 | (20,882) | --- | --- | --- | 46,000 | 3,911 | --- | 61,590 | 32,000 |
| Waconia | | | | | | | | | | | | | | |
| Ice Arena | 292,876 | 613,855 | (320,979) | 50,000 | 163,794 | (434,773) | --- | --- | --- | (559,000) | --- | --- | 163,794 | 273,260 |
| Sewer | 1,684,124 | 2,020,356 | (336,232) | 89,296 | 240,073 | (487,009) | --- | 33,128 | --- | 96,600 | 475,487 | 357,260 | 235,597 | 265,000 |
| Storm Water | 479,598 | 879,227 | (399,629) | 42,194 | 12,500 | (369,935) | --- | 3,969 | --- | 71,925 | 279,819 | 250,160 | 9,400 | --- |
| Street Light Utility | 232,311 | 210,961 | 21,350 | 5,532 | --- | 26,882 | --- | --- | --- | 10,325 | 1,475 | --- | --- | --- |
| Water | 1,238,954 | 1,442,190 | (203,236) | 134,447 | 328,809 | (397,598) | --- | --- | 5,000 | 79,350 | 230,618 | 280,670 | 324,333 | 2,715,000 |
| Total | 3,927,863 | 5,166,589 | (1,238,726) | 321,469 | 745,176 | (1,662,433) | --- | 37,097 | 5,000 | (300,800) | 987,399 | 888,090 | 733,124 | 3,253,260 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Wadena | | | | | | | | | | | | | | |
| Liquor | 1,925,724 | 1,724,936 | 200,788 | 7,205 | --- | 207,993 | --- | --- | --- | 169,151 | --- | --- | --- | --- |
| Electric | 5,424,898 | 4,859,187 | 565,711 | 76,351 | --- | 642,062 | --- | --- | --- | 277,488 | 1,163,808 | --- | --- | --- |
| Golf | 377,323 | 405,830 | (28,507) | --- | --- | (28,507) | --- | --- | --- | (69,151) | 72,888 | --- | --- | --- |
| Sewer | 742,911 | 818,440 | (75,529) | 12,147 | 50,562 | (113,944) | --- | --- | --- | 67,764 | 378,001 | 609,599 | 50,562 | 189,000 |
| Water | 533,884 | 476,515 | 57,369 | 3,947 | 35,228 | 26,088 | --- | --- | --- | 80,244 | 8,041 | --- | 35,228 | 137,000 |
| Wellness Center | 44,956 | 131,954 | (86,998) | --- | --- | (86,998) | --- | --- | --- | (42,068) | --- | --- | --- | --- |
| Total | 9,049,696 | 8,416,862 | 632,834 | 99,650 | 85,790 | 646,694 | --- | --- | --- | 483,428 | 1,622,738 | 609,599 | 85,790 | 326,000 |
| Wahkon | | | | | | | | | | | | | | |
| Sewer [0] | 196,173 | 106,710 | 89,463 | 26,209 | --- | 115,672 | --- | --- | --- | 145,332 | --- | --- | --- | --- |
| Total | 196,173 | 106,710 | 89,463 | 26,209 | --- | 115,672 | --- | --- | --- | 145,332 | --- | --- | --- | --- |
| Waite Park | | | | | | | | | | | | | | |
| Sewer | 1,243,351 | 1,591,964 | (348,613) | 460 | --- | (348,153) | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 700 | 31,110 | (30,410) | --- | --- | (30,410) | --- | --- | --- | (30,409) | --- | --- | --- | --- |
| Water | 1,528,826 | 1,130,011 | 398,815 | 2,272 | 107,805 | 293,282 | --- | --- | --- | --- | --- | --- | 107,805 | 344,534 |
| Total | 2,772,877 | 2,753,085 | 19,792 | 2,732 | 107,805 | (85,281) | --- | --- | --- | (30,409) | --- | --- | 107,805 | 344,534 |
| Waldorf | | | | | | | | | | | | | | |
| Liquor [0][21] | 132,003 | 168,228 | (36,225) | 84,305 | --- | 48,080 | --- | --- | --- | 53,082 | --- | --- | --- | --- |
| Water and Sewer [0][3] | 80,911 | 94,786 | (13,875) | --- | 1,484 | (15,359) | --- | --- | --- | --- | 10,910 | --- | 1,484 | 5,682 |
| Total | 212,914 | 263,014 | (50,100) | 84,305 | 1,484 | 32,721 | --- | --- | --- | 53,082 | 10,910 | --- | 1,484 | 5,682 |
| Walker | | | | | | | | | | | | | | |
| Liquor | 932,263 | 815,365 | 116,898 | 461 | --- | 117,359 | --- | --- | --- | 95,600 | --- | --- | --- | --- |
| Sewer | 291,577 | 261,483 | 30,094 | 829 | 9,630 | 21,293 | --- | --- | --- | (20,000) | --- | --- | 9,630 | 130,834 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|-------|----------------|--------------|------------------|----------------|-----------|----------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Storm Water | 8,100 | 10,999 | (2,899) | --- | --- | (2,899) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Water | 292,548 | 319,765 | (27,217) | 720 | 11,855 | (38,352) | --- | --- | --- | --- | 93,350 | --- | 11,855 | 104,000 | |
| Total | 1,524,488 | 1,407,612 | 116,876 | 2,010 | 21,485 | 97,401 | --- | --- | --- | 75,600 | 93,350 | --- | 21,485 | 234,834 | |
| Walnut Grove | | | | | | | | | | | | | | | |
| Liquor | 497,365 | 496,312 | 1,053 | 1,090 | 1,432 | 711 | --- | --- | --- | 3,000 | 2,653 | --- | --- | --- | |
| Garbage | 35,117 | 35,715 | (598) | 14 | --- | (584) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Senior Housing | 627,117 | 598,622 | 28,495 | 62 | 93,018 | (64,461) | --- | --- | --- | --- | --- | --- | 93,018 | 105,000 | |
| Sewer | 138,550 | 131,960 | 6,590 | --- | 10,001 | (3,411) | --- | --- | --- | (12,434) | 198,058 | --- | 10,001 | 18,700 | |
| Storm Water | 61,251 | 39,705 | 21,546 | 57 | 23,182 | (1,579) | --- | --- | --- | (17,709) | --- | --- | 23,182 | 43,350 | |
| Water | 97,956 | 81,967 | 15,989 | 1,287 | 12,273 | 5,003 | --- | --- | --- | (7,536) | --- | --- | 12,273 | 22,950 | |
| Total | 1,457,356 | 1,384,281 | 73,075 | 2,510 | 139,906 | (64,321) | --- | --- | --- | (34,679) | 200,711 | --- | 138,474 | 190,000 | |
| Walters | | | | | | | | | | | | | | | |
| Sewer | 16,496 | 7,587 | 8,909 | 12,055 | 10,584 | 10,380 | --- | --- | --- | --- | --- | --- | 10,584 | 13,967 | |
| Water | 8,113 | 8,412 | (299) | 143 | 698 | (854) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 24,609 | 15,999 | 8,610 | 12,198 | 11,282 | 9,526 | --- | --- | --- | --- | --- | --- | 10,584 | 13,967 | |
| Waltham | | | | | | | | | | | | | | | |
| Water | 29,206 | 35,698 | (6,492) | 11 | --- | (6,481) | --- | --- | --- | (17,788) | --- | --- | --- | --- | |
| Sewer | 9,206 | 22,553 | (13,347) | 3 | 4,536 | (17,880) | --- | --- | --- | (17,536) | --- | --- | 4,536 | 18,000 | |
| Waste Removal | 9,112 | 8,770 | 342 | --- | --- | 342 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 47,524 | 67,021 | (19,497) | 14 | 4,536 | (24,019) | --- | --- | --- | (35,324) | --- | --- | 4,536 | 18,000 | |
| Wanamingo | | | | | | | | | | | | | | | |
| Medical Center | 48,860 | 32,167 | 16,693 | 8,414 | 22,328 | 2,779 | 8,414 | --- | --- | --- | --- | --- | 22,328 | 18,000 | |
| Sanitation | 59,852 | 51,510 | 8,342 | --- | --- | 8,342 | --- | --- | --- | --- | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|---------------|-----------------|--------------|----------------|--------------|------------------|----------------|----------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Wastewater | 244,613 | 212,850 | 31,763 | 189 | --- | 31,952 | --- | --- | --- | 200,000 | --- | --- | --- | --- |
| Water | 272,226 | 194,601 | 77,625 | 8,106 | 26,675 | 59,056 | --- | --- | --- | --- | 150,759 | 336,000 | 26,675 | 288,000 |
| Total | 625,551 | 491,128 | 134,423 | 16,709 | 49,003 | 102,129 | 8,414 | --- | --- | 200,000 | 150,759 | 336,000 | 49,003 | 306,000 |
| Wanda | | | | | | | | | | | | | | |
| Garbage [0] | 4,867 | 5,022 | (155) | --- | --- | (155) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 10,004 | 14,123 | (4,119) | --- | --- | (4,119) | --- | --- | --- | (3,000) | --- | --- | --- | --- |
| Water [0] | 6,827 | 14,005 | (7,178) | --- | --- | (7,178) | --- | --- | --- | (6,000) | --- | --- | --- | --- |
| Total | 21,698 | 33,150 | (11,452) | --- | --- | (11,452) | --- | --- | --- | (9,000) | --- | --- | --- | --- |
| Warba | | | | | | | | | | | | | | |
| Water and Sewer Fund [0][3] | 27,306 | 57,928 | (30,622) | 17,432 | --- | (13,190) | 4,376 | --- | --- | --- | --- | --- | --- | --- |
| Total | 27,306 | 57,928 | (30,622) | 17,432 | --- | (13,190) | 4,376 | --- | --- | --- | --- | --- | --- | --- |
| Warren | | | | | | | | | | | | | | |
| Electric | 2,018,328 | 2,026,362 | (8,034) | 15,959 | --- | 7,925 | --- | --- | --- | (25,608) | 60,482 | --- | --- | --- |
| Garbage | 267,268 | 261,066 | 6,202 | 1,431 | --- | 7,633 | --- | --- | --- | 3,927 | 3,321 | --- | --- | --- |
| Gas Distribution | 1,027,850 | 823,408 | 204,442 | 117 | --- | 204,559 | --- | --- | --- | 56,858 | 20,215 | --- | --- | --- |
| Housing | 6,528 | 4,544 | 1,984 | 117 | --- | 2,101 | --- | --- | --- | --- | --- | --- | --- | --- |
| Mosquito Control | 24,899 | 50,606 | (25,707) | --- | --- | (25,707) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 241,121 | 227,741 | 13,380 | 2,953 | 8,597 | 7,736 | --- | --- | --- | 16,852 | 5,000 | --- | 8,597 | 55,626 |
| Warren Economic Development Authority | 483,150 | 299,103 | 184,047 | 70,874 | --- | 254,921 | --- | --- | --- | --- | --- | --- | --- | 228,384 |
| Water | 311,627 | 250,264 | 61,363 | 68,593 | 25,817 | 104,139 | --- | --- | --- | 14,001 | 498,931 | 530,535 | 25,817 | 65,242 |
| Total | 4,380,771 | 3,943,094 | 437,677 | 160,044 | 34,414 | 563,307 | --- | --- | --- | 66,030 | 587,949 | 530,535 | 34,414 | 349,252 |
| Warroad | | | | | | | | | | | | | | |
| Liquor | 1,483,385 | 1,294,496 | 188,889 | --- | --- | 188,889 | --- | --- | --- | 85,000 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|--|-------------------|------------------|-----------------|----------------|----------------|----------------|------------|----------------|--------------|------------------|------------------|------------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Electric Utility | 4,846,187 | 4,316,523 | 529,664 | --- | --- | 529,664 | --- | --- | --- | 190,068 | 143,549 | --- | --- | --- |
| Wastewater Utility | 401,302 | 360,026 | 41,276 | 2,204 | 22,900 | 20,580 | --- | --- | --- | (47,156) | 223,639 | --- | 22,900 | 50,000 |
| Water Utility | 280,244 | 302,526 | (22,282) | 994 | --- | (21,288) | --- | --- | --- | 26,644 | 587,804 | --- | --- | --- |
| Total | 7,011,118 | 6,273,571 | 737,547 | 3,198 | 22,900 | 717,845 | --- | --- | --- | 254,556 | 954,992 | --- | 22,900 | 50,000 |
| Waseca | | | | | | | | | | | | | | |
| Water | 1,124,344 | 1,046,688 | 77,656 | 12,069 | 9,631 | 80,094 | --- | 1,709 | 570 | 68,250 | 888,055 | 48,991 | 8,044 | 155,000 |
| Sanitary Sewer | 1,965,317 | 2,249,844 | (284,527) | 26,006 | 296,587 | (555,108) | --- | --- | --- | (44,622) | 868,650 | 827,946 | 259,150 | 664,000 |
| Electric | 6,748,614 | 5,955,500 | 793,114 | 25,879 | 33,952 | 785,041 | --- | 631 | 210 | 428,000 | 468,002 | --- | 211 | --- |
| Surface Water | 109,103 | 223,549 | (114,446) | 11,690 | --- | (102,756) | --- | 8,659 | 2,886 | (32,100) | --- | --- | --- | --- |
| Housing and Redevelopment Authority [29] | 252,964 | 401,594 | (148,630) | 113,851 | --- | (34,779) | --- | 118,065 | --- | --- | 14,158 | --- | --- | --- |
| Total | 10,200,342 | 9,877,175 | 323,167 | 189,495 | 340,170 | 172,492 | --- | 129,064 | 3,666 | 419,528 | 2,238,865 | 876,937 | 267,405 | 819,000 |
| Watertown | | | | | | | | | | | | | | |
| Sewer | 679,167 | 553,894 | 125,273 | 129,313 | 65,915 | 188,671 | --- | --- | --- | 65,186 | 2,916 | 514,620 | 65,915 | 145,000 |
| Storm Water | 56,759 | 41,405 | 15,354 | 3,857 | 16,177 | 3,034 | --- | --- | --- | --- | 36,441 | --- | --- | --- |
| Water | 688,608 | 468,555 | 220,053 | 83,779 | 53,403 | 250,429 | --- | --- | --- | 87,061 | --- | --- | 53,403 | 500,509 |
| Total | 1,424,534 | 1,063,854 | 360,680 | 216,949 | 135,495 | 442,134 | --- | --- | --- | 152,247 | 39,357 | 514,620 | 119,318 | 645,509 |
| Waterville | | | | | | | | | | | | | | |
| Hilltop Terrace Apartments | 83,390 | 30,477 | 52,913 | 100,046 | 4,620 | 148,339 | --- | --- | --- | (311,311) | --- | --- | 4,620 | 120,000 |
| Refuse | 25,162 | 26,092 | (930) | 30 | --- | (900) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer Utility | 168,382 | 237,085 | (68,703) | 157,166 | 8,425 | 80,038 | --- | --- | --- | --- | 11,862 | --- | 8,425 | 45,000 |
| Water Utility | 308,794 | 315,038 | (6,244) | 70,413 | 169,984 | (105,815) | --- | 205 | --- | --- | 9,854 | 1,656,113 | 123,024 | 1,745,000 |
| Total | 585,728 | 608,692 | (22,964) | 327,655 | 183,029 | 121,662 | --- | 205 | --- | (311,311) | 21,716 | 1,656,113 | 136,069 | 1,910,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|---------------|----------------|-----------------|---------------|----------------|--------------|------------------|----------------|-----------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Watkins | | | | | | | | | | | | | | |
| Sewer | 196,713 | 225,966 | (29,253) | 10,725 | 13,914 | (32,442) | --- | --- | --- | --- | 44,965 | --- | 13,914 | 87,000 |
| Water | 196,713 | 157,043 | 39,670 | 830 | 15,422 | 25,078 | --- | --- | --- | --- | --- | --- | 15,422 | 69,500 |
| Total | 393,426 | 383,009 | 10,417 | 11,555 | 29,336 | (7,364) | --- | --- | --- | --- | 44,965 | --- | 29,336 | 156,500 |
| Watson | | | | | | | | | | | | | | |
| Cable | --- | 389 | (389) | --- | --- | (389) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 80,470 | 130,305 | (49,835) | 47,238 | 29,410 | (32,007) | --- | 47,188 | --- | --- | 29,080 | --- | 29,410 | 8,000 |
| Water | 66,558 | 79,985 | (13,427) | 18,534 | 19,328 | (14,221) | --- | 18,509 | --- | --- | 22,717 | --- | 19,328 | 15,000 |
| Total | 147,028 | 210,679 | (63,651) | 65,772 | 48,738 | (46,617) | --- | 65,697 | --- | --- | 51,797 | --- | 48,738 | 23,000 |
| Waubun | | | | | | | | | | | | | | |
| Sewer | 21,596 | 27,672 | (6,076) | 16 | 1,245 | (7,305) | --- | --- | --- | 33 | --- | --- | 1,245 | 10,000 |
| Water | 41,756 | 47,795 | (6,039) | 16 | 7,506 | (13,529) | --- | --- | --- | 55 | --- | --- | 7,506 | 23,300 |
| Total | 63,352 | 75,467 | (12,115) | 32 | 8,751 | (20,834) | --- | --- | --- | 88 | --- | --- | 8,751 | 33,300 |
| Waverly | | | | | | | | | | | | | | |
| Liquor | 840,889 | 835,306 | 5,583 | 215 | 1,907 | 3,891 | --- | --- | --- | --- | --- | --- | 1,907 | 13,492 |
| Refuse and Recycling | 90,748 | 87,498 | 3,250 | --- | --- | 3,250 | --- | --- | --- | (7,589) | --- | --- | --- | --- |
| Sewer | 468,614 | 464,959 | 3,655 | 44,410 | 73,801 | (25,736) | 43,742 | --- | --- | --- | --- | --- | 73,801 | 132,100 |
| Storm Sewer | 28,747 | 44,434 | (15,687) | --- | 5,252 | (20,939) | --- | --- | --- | 7,589 | --- | --- | 5,252 | 16,500 |
| Water | 314,256 | 163,625 | 150,631 | 27,165 | 57,576 | 120,220 | 9,834 | --- | --- | --- | 89,865 | --- | 57,576 | 164,400 |
| Total | 1,743,254 | 1,595,822 | 147,432 | 71,790 | 138,536 | 80,686 | 53,576 | --- | --- | --- | 89,865 | --- | 138,536 | 326,492 |
| Wayzata | | | | | | | | | | | | | | |
| Liquor | 5,581,912 | 5,006,597 | 575,315 | 25,027 | 142,400 | 457,942 | --- | --- | --- | 159,000 | --- | --- | 142,400 | 100,000 |
| Licensing | 447,885 | 275,010 | 172,875 | 4,753 | --- | 177,628 | --- | --- | --- | 319,064 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|------------------|----------------|----------------|-----------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 915,824 | 888,690 | 27,134 | 18,480 | 13,330 | 32,284 | --- | --- | --- | 58,200 | 76,137 | --- | 13,330 | 35,000 |
| Solid Waste | 313,876 | 327,848 | (13,972) | 13,714 | --- | (258) | --- | --- | --- | --- | --- | --- | --- | --- |
| Storm Water | 271,440 | 156,548 | 114,892 | 12,375 | --- | 127,267 | --- | --- | --- | 13,000 | 727 | --- | --- | --- |
| Water | 666,615 | 671,215 | (4,600) | 147,853 | 167,709 | (24,456) | --- | --- | --- | 47,300 | 524,761 | --- | 167,709 | 190,000 |
| Total | 8,197,552 | 7,325,908 | 871,644 | 222,202 | 323,439 | 770,407 | --- | --- | --- | 596,564 | 601,625 | --- | 323,439 | 325,000 |
| Welcome | | | | | | | | | | | | | | |
| Sewer | 137,769 | 132,579 | 5,190 | 134,445 | 10,996 | 128,639 | 133,889 | --- | --- | --- | --- | --- | 10,996 | 40,500 |
| Water | 129,852 | 114,747 | 15,105 | 1,921 | 9,149 | 7,877 | --- | --- | --- | --- | --- | --- | 9,149 | 50,500 |
| Total | 267,621 | 247,326 | 20,295 | 136,366 | 20,145 | 136,516 | 133,889 | --- | --- | --- | --- | --- | 20,145 | 91,000 |
| Wells | | | | | | | | | | | | | | |
| Liquor | 760,770 | 819,668 | (58,898) | 6,336 | --- | (52,562) | --- | --- | 464 | (100,000) | 28,480 | --- | --- | --- |
| Broadway Apartments | 119,830 | 183,095 | (63,265) | 160,357 | 10,242 | 86,850 | --- | --- | --- | --- | --- | --- | 5,121 | 55,000 |
| Electric Utility | 2,645,463 | 2,599,049 | 46,414 | 7,729 | --- | 54,143 | --- | --- | 1,921 | 99,996 | 72,575 | --- | --- | --- |
| Park Place Apartments | 33,560 | 18,094 | 15,466 | 5,034 | 6,825 | 13,675 | --- | --- | --- | --- | --- | --- | 6,825 | 5,551 |
| Recycling | 27,262 | 46,498 | (19,236) | 18,654 | --- | (582) | --- | --- | --- | 216,706 | --- | --- | --- | --- |
| Sewer Utility | 341,504 | 381,244 | (39,740) | 7,391 | 123,223 | (155,572) | --- | --- | --- | --- | 8,899 | --- | 29,165 | 116,215 |
| Water Utility | 299,518 | 283,245 | 16,273 | 129 | 34,733 | (18,331) | --- | --- | --- | --- | --- | --- | 34,733 | 53,785 |
| Total | 4,227,907 | 4,330,893 | (102,986) | 205,630 | 175,023 | (72,379) | --- | --- | 2,385 | 216,702 | 109,954 | --- | 75,844 | 230,551 |
| Wendell | | | | | | | | | | | | | | |
| Sewer [0] | 13,536 | 10,553 | 2,983 | --- | --- | 2,983 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water [0] | 19,108 | 128,760 | (109,652) | 983,994 | --- | 874,342 | --- | 983,994 | --- | --- | 978,531 | --- | --- | --- |
| Total | 32,644 | 139,313 | (106,669) | 983,994 | --- | 877,325 | --- | 983,994 | --- | --- | 978,531 | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|-----------------|----------------|----------------|------------------|----------------|----------------|--------------|------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| West Concord | | | | | | | | | | | | | | |
| Liquor | 345,596 | 357,961 | (12,365) | 4,252 | --- | (8,113) | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 209,909 | 224,125 | (14,216) | 151,844 | 15,976 | 121,652 | 149,796 | --- | --- | --- | --- | --- | 15,976 | 134,408 |
| Storm Sewer | 25,934 | 9,914 | 16,020 | 243 | --- | 16,263 | --- | --- | --- | --- | --- | --- | --- | --- |
| Township Access Fee | 426 | --- | 426 | --- | --- | 426 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 86,389 | 112,536 | (26,147) | 29,747 | 30,615 | (27,015) | 29,336 | --- | --- | --- | --- | --- | 30,341 | 61,500 |
| Total | 668,254 | 704,536 | (36,282) | 186,086 | 46,591 | 103,213 | 179,132 | --- | --- | --- | --- | --- | 46,317 | 195,908 |
| West Saint Paul | | | | | | | | | | | | | | |
| Arena | 197,505 | 253,677 | (56,172) | 3,154 | --- | (53,018) | --- | --- | --- | --- | --- | --- | --- | --- |
| Golf Course | 132,776 | 162,844 | (30,068) | 54,765 | 14,410 | 10,287 | 54,500 | --- | --- | (4,674) | --- | --- | 14,410 | 40,000 |
| Pool | --- | 82,121 | (82,121) | 652 | --- | (81,469) | --- | --- | --- | (3,031) | --- | --- | --- | --- |
| Regional Athletic Center | 712,209 | 622,181 | 90,028 | 355,778 | 115,315 | 330,491 | 332,554 | --- | --- | --- | 410,839 | --- | 115,315 | --- |
| Sanitary Sewer | 2,920,817 | 2,271,989 | 648,828 | 58,962 | 59,390 | 648,400 | --- | --- | --- | 360,000 | 99,449 | --- | 53,013 | 255,000 |
| Storm Sewer | 411,025 | 211,786 | 199,239 | 35,392 | --- | 234,631 | --- | --- | --- | 195,000 | --- | --- | --- | --- |
| Total | 4,374,332 | 3,604,598 | 769,734 | 508,703 | 189,115 | 1,089,322 | 387,054 | --- | --- | 547,295 | 510,288 | --- | 182,738 | 295,000 |
| Westbrook | | | | | | | | | | | | | | |
| Ambulance | 206,633 | 120,499 | 86,134 | 29,345 | --- | 115,479 | --- | --- | --- | --- | 63,503 | --- | --- | --- |
| Cable T.V. | 97,763 | 115,948 | (18,185) | 135 | --- | (18,050) | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric Utility | 795,527 | 874,444 | (78,917) | 93,583 | --- | 14,666 | --- | --- | 732 | 27,000 | 78,616 | --- | --- | --- |
| Natural Gas | 428,086 | 415,190 | 12,896 | --- | --- | 12,896 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer and Lagoon | 95,909 | 77,115 | 18,794 | 8,696 | --- | 27,490 | --- | --- | --- | 10,000 | --- | --- | --- | --- |
| Sewer Utility | 13,203 | 4,172 | 9,031 | --- | --- | 9,031 | --- | --- | --- | --- | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | | |
|---|------------------|------------------|----------------|----------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|---------------|---------------|--------------------|--|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments | |
| Water Utility | 156,438 | 154,946 | 1,492 | 3,600 | --- | 5,092 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 1,793,559 | 1,762,314 | 31,245 | 135,359 | --- | 166,604 | --- | --- | 732 | 37,000 | 142,119 | --- | --- | --- | |
| Whalan | | | | | | | | | | | | | | | |
| Electric and Garbage [0][18] | 52,770 | 47,560 | 5,210 | 17 | --- | 5,227 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Total | 52,770 | 47,560 | 5,210 | 17 | --- | 5,227 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Wheaton | | | | | | | | | | | | | | | |
| Garbage | 169,427 | 169,729 | (302) | --- | --- | (302) | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 341,312 | 363,529 | (22,217) | 1,016 | 57,515 | (78,716) | --- | --- | --- | (27,000) | 88,595 | 64,939 | 57,515 | 273,000 | |
| Water | 215,831 | 124,660 | 91,171 | --- | 26,664 | 64,507 | --- | --- | --- | 27,000 | --- | --- | 26,664 | 72,000 | |
| Total | 726,570 | 657,918 | 68,652 | 1,016 | 84,179 | (14,511) | --- | --- | --- | --- | 88,595 | 64,939 | 84,179 | 345,000 | |
| White Bear Lake | | | | | | | | | | | | | | | |
| Ambulance | 1,467,576 | 1,274,241 | 193,335 | --- | --- | 193,335 | --- | --- | --- | 160,000 | 114,051 | --- | --- | --- | |
| License Bureau | 963,927 | 576,725 | 387,202 | 2,524 | --- | 389,726 | --- | --- | --- | 375,000 | --- | --- | --- | --- | |
| Pioneer Manor | 371,164 | 231,913 | 139,251 | 3,446 | --- | 142,697 | --- | --- | --- | 160,000 | --- | --- | --- | --- | |
| Refuse | 1,266,247 | 1,268,858 | (2,611) | 52,560 | --- | 49,949 | --- | --- | --- | 66,500 | --- | --- | --- | --- | |
| Sewer | 2,266,411 | 2,344,114 | (77,703) | --- | --- | (77,703) | --- | --- | --- | 84,000 | 76,751 | --- | --- | --- | |
| Water | 1,129,722 | 1,488,304 | (358,582) | 1,234 | --- | (357,348) | --- | --- | --- | 100,000 | --- | --- | --- | --- | |
| Total | 7,465,047 | 7,184,155 | 280,892 | 59,764 | --- | 340,656 | --- | --- | --- | 945,500 | 190,802 | --- | --- | --- | |
| Wilder | | | | | | | | | | | | | | | |
| Water [0] | 13,079 | 4,279 | 8,800 | --- | 2,100 | 6,700 | --- | --- | --- | --- | --- | --- | 2,100 | 5,000 | |
| Total | 13,079 | 4,279 | 8,800 | --- | 2,100 | 6,700 | --- | --- | --- | --- | --- | --- | 2,100 | 5,000 | |
| Willernie | | | | | | | | | | | | | | | |
| Refuse | 44,024 | 36,104 | 7,920 | --- | --- | 7,920 | --- | --- | --- | --- | --- | --- | --- | --- | |
| Sewer | 47,852 | 51,784 | (3,932) | --- | --- | (3,932) | --- | --- | --- | --- | --- | --- | --- | --- | |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|------------------|-------------------|------------------|------------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 52,166 | 97,588 | (45,422) | --- | --- | (45,422) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 144,042 | 185,476 | (41,434) | --- | --- | (41,434) | --- | --- | --- | --- | --- | --- | --- | --- |
| Williams | | | | | | | | | | | | | | |
| Liquor | 311,935 | 325,230 | (13,295) | --- | --- | (13,295) | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage [21] | --- | --- | --- | --- | --- | --- | --- | --- | --- | 1,245 | --- | --- | --- | --- |
| Sewer | 53,385 | 193,736 | (140,351) | 507,896 | 7,202 | 360,343 | --- | 490,643 | 249 | --- | 360,542 | --- | 7,202 | 126,452 |
| Total | 365,320 | 518,966 | (153,646) | 507,896 | 7,202 | 347,048 | --- | 490,643 | 249 | 1,245 | 360,542 | --- | 7,202 | 126,452 |
| Willmar | | | | | | | | | | | | | | |
| Electric | 28,145,182 | 25,235,786 | 2,909,396 | 793,507 | 2,188,786 | 1,514,117 | --- | --- | --- | 1,867,856 | 2,972,098 | --- | 320,930 | 435,000 |
| Heat | 981,928 | 905,422 | 76,506 | 57,905 | 62,262 | 72,149 | --- | --- | --- | 62,262 | --- | --- | --- | --- |
| Rice Memorial Hospital | 92,784,412 | 93,433,253 | (648,841) | 1,524,652 | 1,762,267 | (886,456) | 2,248,746 | --- | --- | --- | 9,263,306 | --- | 1,747,285 | 1,768,610 |
| Waste Treatment Plant | 8,876,769 | 4,519,559 | 4,357,210 | 391,812 | 2,229,922 | 2,519,100 | --- | --- | --- | 105,060 | 3,003,093 | 2,402,989 | 2,229,922 | 2,551,780 |
| Water | 2,076,360 | 1,738,300 | 338,060 | 82,722 | 158,158 | 262,624 | --- | --- | --- | --- | --- | --- | 12,880 | 140,000 |
| Total | 132,864,651 | 125,832,320 | 7,032,331 | 2,850,598 | 6,401,395 | 3,481,534 | 2,248,746 | --- | --- | 2,035,178 | 15,238,497 | 2,402,989 | 4,311,017 | 4,895,390 |
| Willow River | | | | | | | | | | | | | | |
| Sewer | 55,746 | 66,446 | (10,700) | 5,129 | 20,138 | (25,709) | 585 | --- | --- | --- | --- | --- | 20,138 | 15,000 |
| Water | 47,088 | 80,646 | (33,558) | 13,372 | 4,227 | (24,413) | 323 | --- | --- | 209,739 | --- | --- | 4,227 | 7,000 |
| Total | 102,834 | 147,092 | (44,258) | 18,501 | 24,365 | (50,122) | 908 | --- | --- | 209,739 | --- | --- | 24,365 | 22,000 |
| Wilmont | | | | | | | | | | | | | | |
| Liquor [32] | --- | 1,212 | (1,212) | 73 | --- | (1,139) | --- | --- | --- | 72,531 | --- | --- | --- | --- |
| Refuse | 34,769 | 28,723 | 6,046 | 215 | --- | 6,261 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 50,544 | 40,673 | 9,871 | 376 | 1,238 | 9,009 | --- | --- | --- | --- | --- | --- | 1,238 | 10,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 72,485 | 89,538 | (17,053) | 55,447 | 6,744 | 31,650 | --- | --- | --- | --- | 53,429 | --- | 6,744 | 21,945 |
| Total | 157,798 | 160,146 | (2,348) | 56,111 | 7,982 | 45,781 | --- | --- | --- | 72,531 | 53,429 | --- | 7,982 | 31,945 |
| Windom | | | | | | | | | | | | | | |
| Liquor | 1,686,879 | 1,462,605 | 224,274 | 2,616 | --- | 226,890 | --- | --- | --- | 70,000 | 63,779 | --- | --- | --- |
| Arena | 139,776 | 311,397 | (171,621) | 170,385 | --- | (1,236) | 170,120 | --- | --- | --- | 23,218 | --- | --- | --- |
| Electric | 5,814,821 | 5,480,508 | 334,313 | 29,482 | --- | 363,795 | --- | --- | --- | 175,000 | 347,148 | --- | --- | --- |
| Multi-Purpose Center | 82,566 | 314,912 | (232,346) | 259,281 | --- | 26,935 | 244,870 | --- | --- | --- | --- | --- | --- | --- |
| River Bluff Townhomes | 86,789 | 74,872 | 11,917 | --- | 10,769 | 1,148 | --- | --- | --- | --- | --- | --- | 10,769 | 14,229 |
| Sewer | 1,244,950 | 1,126,167 | 118,783 | 39,737 | 107,893 | 50,627 | 34,029 | --- | --- | 20,086 | 75,246 | --- | 107,893 | 274,274 |
| Telecom | 2,704,717 | 2,515,903 | 188,814 | 1,742 | 352,992 | (162,436) | --- | --- | --- | --- | 173,808 | --- | 352,992 | 435,000 |
| Water | 1,145,677 | 866,938 | 278,739 | 44,851 | 70,384 | 253,206 | 33,219 | --- | --- | 17,812 | 384,931 | 230,000 | 70,384 | 408,767 |
| Total | 12,906,175 | 12,153,302 | 752,873 | 548,094 | 542,038 | 758,929 | 482,238 | --- | --- | 282,898 | 1,068,130 | 230,000 | 542,038 | 1,132,270 |
| Winger | | | | | | | | | | | | | | |
| Sewer | 16,897 | 12,993 | 3,904 | --- | --- | 3,904 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 24,442 | 27,123 | (2,681) | --- | --- | (2,681) | --- | --- | --- | --- | 10,302 | --- | --- | --- |
| Total | 41,339 | 40,116 | 1,223 | --- | --- | 1,223 | --- | --- | --- | --- | 10,302 | --- | --- | --- |
| Winnabago | | | | | | | | | | | | | | |
| Duplex | 21,645 | 18,460 | 3,185 | 180 | --- | 3,365 | --- | --- | --- | --- | --- | --- | --- | --- |
| Garbage | 100,210 | 94,508 | 5,702 | --- | --- | 5,702 | --- | --- | --- | --- | --- | --- | --- | --- |
| Recycling | 17,338 | 19,071 | (1,733) | 11,736 | --- | 10,003 | --- | --- | 11,736 | --- | --- | --- | --- | --- |
| Sewer Utility | 652,454 | 468,750 | 183,704 | 10,393 | 48,880 | 145,217 | --- | --- | --- | 51,103 | 32,583 | --- | 48,880 | 192,329 |
| Storm Water | 29,822 | 32,886 | (3,064) | 449 | 4,360 | (6,975) | --- | --- | --- | 30,491 | --- | --- | 4,360 | 9,514 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------|------------------|--------------------|------------------|----------------|------------------|----------------|------------------|------------------|------------------|------------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water Utility | 317,695 | 291,605 | 26,090 | 41 | 17,682 | 8,449 | --- | --- | --- | 50,701 | --- | --- | 17,682 | 107,738 |
| Total | 1,139,164 | 925,280 | 213,884 | 22,799 | 70,922 | 165,761 | --- | --- | 11,736 | 132,295 | 32,583 | --- | 70,922 | 309,581 |
| Winona | | | | | | | | | | | | | | |
| Airport | 37,425 | 296,194 | (258,769) | 3,713,963 | 18,404 | 3,436,790 | 94,764 | 2,938,855 | 540,881 | --- | 3,341,595 | --- | 16,736 | --- |
| Inspections | 459,849 | 320,560 | 139,289 | 559 | --- | 139,848 | --- | --- | --- | --- | --- | --- | --- | --- |
| Library | 33,291 | 1,035,774 | (1,002,483) | 925,039 | --- | (77,444) | 335,973 | --- | 379,601 | (26,589) | 42,778 | --- | --- | --- |
| Public Transportation | 251,813 | 800,341 | (548,528) | 727,734 | --- | 179,206 | --- | 160,334 | 556,354 | --- | 416,288 | --- | --- | --- |
| Recreation | 413,630 | 1,700,674 | (1,287,044) | 996,910 | --- | (290,134) | 331,884 | --- | 634,569 | (170,242) | 37,651 | --- | --- | --- |
| Sanitary Sewer | 3,145,712 | 2,812,437 | 333,275 | 22,437 | 775 | 354,937 | --- | --- | 9,580 | --- | --- | --- | 305 | 73,150 |
| Storm Sewer | 345,379 | 227,480 | 117,899 | 1,254 | --- | 119,153 | --- | --- | --- | 61,000 | --- | --- | --- | --- |
| Water | 3,605,132 | 2,265,601 | 1,339,531 | 19,017 | 71,643 | 1,286,905 | --- | --- | 9,581 | --- | 66,041 | --- | 55,970 | 2,351,850 |
| Total | 8,292,231 | 9,459,061 | (1,166,830) | 6,406,913 | 90,822 | 5,149,261 | 762,621 | 3,099,189 | 2,130,566 | (135,831) | 3,904,353 | --- | 73,011 | 2,425,000 |
| Winsted | | | | | | | | | | | | | | |
| Sewer | 502,556 | 603,092 | (100,536) | 6,771 | 92,597 | (186,362) | --- | --- | --- | 15,000 | 369,480 | --- | 92,597 | 1,510,000 |
| Water | 346,037 | 325,676 | 20,361 | 488 | 9,847 | 11,002 | --- | --- | --- | 5,000 | 36,093 | --- | 9,847 | 28,000 |
| Total | 848,593 | 928,768 | (80,175) | 7,259 | 102,444 | (175,360) | --- | --- | --- | 20,000 | 405,573 | --- | 102,444 | 1,538,000 |
| Winthrop | | | | | | | | | | | | | | |
| Electric | 1,662,849 | 1,493,949 | 168,900 | 1,632 | 30,594 | 139,938 | --- | --- | --- | --- | --- | --- | 30,594 | 85,000 |
| Garbage | 125,879 | 109,988 | 15,891 | --- | --- | 15,891 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer | 157,973 | 179,410 | (21,437) | 1,121 | 21,097 | (41,413) | --- | --- | --- | 42,302 | --- | --- | 21,097 | 80,000 |
| Water | 402,097 | 313,843 | 88,254 | 868 | --- | 89,122 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 2,348,798 | 2,097,190 | 251,608 | 3,621 | 51,691 | 203,538 | --- | --- | --- | 42,302 | --- | --- | 51,691 | 165,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|----------------|----------------|-----------------|---------------|---------------|-----------------|------------|----------------|--------------|------------------|----------------|------------|---------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Winton | | | | | | | | | | | | | | |
| Water | 19,717 | 49,545 | (29,828) | 30,891 | 16 | 1,047 | --- | --- | --- | (3,000) | 8,209 | --- | --- | --- |
| Sewage Collection and Disposal | 14,013 | 15,200 | (1,187) | --- | 16 | (1,203) | --- | --- | --- | (3,000) | 410 | --- | --- | --- |
| Municipal Liquor Store [32] | 779 | 49,928 | (49,149) | 2,183 | 9,396 | (56,362) | --- | --- | --- | (56,362) | --- | --- | --- | --- |
| Total | 34,509 | 114,673 | (80,164) | 33,074 | 9,428 | (56,518) | --- | --- | --- | (62,362) | 8,619 | --- | --- | --- |
| Wolf Lake | | | | | | | | | | | | | | |
| Liquor | 339,594 | 317,049 | 22,545 | 1,263 | 1,787 | 22,021 | --- | --- | 349 | 14,000 | --- | --- | 1,787 | 7,058 |
| Sewer | 19,901 | 63,843 | (43,942) | 129 | --- | (43,813) | --- | --- | --- | (1,500) | --- | --- | --- | --- |
| Total | 359,495 | 380,892 | (21,397) | 1,392 | 1,787 | (21,792) | --- | --- | 349 | 12,500 | --- | --- | 1,787 | 7,058 |
| Wolverton | | | | | | | | | | | | | | |
| Garbage [0] | 13,675 | 9,796 | 3,879 | --- | --- | 3,879 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 35,509 | 24,658 | 10,851 | --- | --- | 10,851 | --- | --- | --- | --- | 56,881 | --- | --- | --- |
| Water [0] | 39,467 | 20,941 | 18,526 | --- | --- | 18,526 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 88,651 | 55,395 | 33,256 | --- | --- | 33,256 | --- | --- | --- | --- | 56,881 | --- | --- | --- |
| Wood Lake | | | | | | | | | | | | | | |
| Refuse | 29,573 | 38,378 | (8,805) | 7,323 | --- | (1,482) | --- | 7,323 | --- | --- | --- | --- | --- | --- |
| Sewer | 99,982 | 78,217 | 21,765 | 12,336 | 30,151 | 3,950 | --- | 12,301 | --- | --- | 10,536 | --- | 30,151 | 11,000 |
| Water Utility | 75,500 | 84,586 | (9,086) | 122 | 8,084 | (17,048) | --- | --- | --- | --- | 3,002 | --- | 4,832 | 9,500 |
| Total | 205,055 | 201,181 | 3,874 | 19,781 | 38,235 | (14,580) | --- | 19,624 | --- | --- | 13,538 | --- | 34,983 | 20,500 |
| Woodbury | | | | | | | | | | | | | | |
| Bielenberg Sports Center | 1,125,437 | 1,170,832 | (45,395) | 3,998 | 87,477 | (128,874) | --- | --- | --- | --- | 488,011 | --- | 59,404 | 305,000 |
| Emergency Medical Services | 1,920,156 | 1,908,769 | 11,387 | 16,395 | --- | 27,782 | --- | --- | --- | --- | 20,395 | --- | --- | --- |
| Golf Course Operations | 1,369,388 | 1,232,956 | 136,432 | 906 | 153,016 | (15,678) | --- | --- | --- | (3,702,370) | 74,461 | --- | 143,592 | 185,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|--------------------|----------------|----------------|------------------|------------|----------------|--------------|--------------------|----------------|------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Sewer | 5,659,774 | 5,830,025 | (170,251) | 215,158 | --- | 44,907 | --- | --- | --- | 673,695 | 54,501 | --- | --- | --- |
| Storm Water Utility | 1,790,501 | 1,876,435 | (85,934) | 154,489 | --- | 68,555 | --- | --- | --- | 1,189,162 | --- | --- | --- | --- |
| Street Light Utility | 552,514 | 488,371 | 64,143 | 13,455 | --- | 77,598 | --- | --- | --- | --- | --- | --- | --- | --- |
| Water | 3,510,219 | 4,737,041 | (1,226,822) | 255,491 | --- | (971,331) | --- | --- | 3,817 | 646,103 | 160,571 | --- | --- | --- |
| Total | 15,927,989 | 17,244,429 | (1,316,440) | 659,892 | 240,493 | (897,041) | --- | --- | 3,817 | (1,193,410) | 797,939 | --- | 202,996 | 490,000 |
| Woodland | | | | | | | | | | | | | | |
| Sewer | 39,414 | 31,173 | 8,241 | 710 | 4,088 | 4,863 | --- | --- | --- | --- | --- | --- | 4,088 | 34,392 |
| Water | 38,645 | 17,213 | 21,432 | 1,873 | 2,871 | 20,434 | --- | --- | --- | --- | --- | --- | 2,871 | 12,500 |
| Total | 78,059 | 48,386 | 29,673 | 2,583 | 6,959 | 25,297 | --- | --- | --- | --- | --- | --- | 6,959 | 46,892 |
| Woodstock | | | | | | | | | | | | | | |
| Garbage [0] | 7,872 | 6,384 | 1,488 | --- | --- | 1,488 | --- | --- | --- | --- | --- | --- | --- | --- |
| Sewer [0] | 30,445 | 8,525 | 21,920 | --- | 12,969 | 8,951 | --- | --- | --- | --- | --- | --- | 12,969 | 5,400 |
| Water [0] | 11,441 | 9,132 | 2,309 | 596 | --- | 2,905 | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 49,758 | 24,041 | 25,717 | 596 | 12,969 | 13,344 | --- | --- | --- | --- | --- | --- | 12,969 | 5,400 |
| Worthington | | | | | | | | | | | | | | |
| Liquor | 3,449,343 | 3,006,148 | 443,195 | 6,699 | --- | 449,894 | --- | --- | --- | 225,000 | 1,867 | --- | --- | --- |
| Airport | 193,477 | 696,983 | (503,506) | 81,689 | --- | (421,817) | 11 | 191,276 | 94,135 | (139,034) | 234,458 | --- | --- | --- |
| Cable T.V. | 157,876 | 157,876 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Electric | 18,882,006 | 17,740,783 | 1,141,223 | 362,633 | 22,554 | 1,481,302 | --- | --- | --- | 479,070 | 870,956 | --- | 22,554 | 215,000 |
| Industrial Sewer | 1,577,378 | 1,675,297 | (97,919) | 11,509 | --- | (86,410) | --- | --- | --- | --- | 7,012 | --- | --- | --- |
| Municipal Sewer | 1,960,337 | 1,547,370 | 412,967 | 66,684 | --- | 479,651 | --- | --- | --- | 400,000 | 553,554 | --- | --- | --- |
| Storm Water Management | 559,478 | 273,960 | 285,518 | 8,036 | --- | 293,554 | --- | --- | --- | --- | 172,134 | --- | --- | --- |
| Street Lighting | 256,645 | 124,409 | 132,236 | 556 | --- | 132,792 | --- | --- | --- | 131,800 | --- | --- | --- | --- |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|-------------------|-------------------|------------------|----------------|----------------|------------------|---------------|----------------|---------------|------------------|------------------|----------------|----------------|--------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Water | 3,625,569 | 2,744,744 | 880,825 | 53,817 | 113,081 | 821,561 | --- | --- | --- | 400,000 | 1,046,785 | --- | 113,081 | 130,000 |
| Total | 30,662,109 | 27,967,570 | 2,694,539 | 591,623 | 135,635 | 3,150,527 | 11 | 191,276 | 94,135 | 1,496,836 | 2,886,766 | --- | 135,635 | 345,000 |
| Wrenshall | | | | | | | | | | | | | | |
| Sewer | 70,965 | 49,688 | 21,277 | 1,436 | --- | 22,713 | --- | --- | --- | 24,370 | --- | --- | --- | --- |
| Water | 79,904 | 52,828 | 27,076 | 55,322 | 48,571 | 33,827 | 27,654 | --- | 55 | (48,740) | 93,717 | 545,000 | 48,571 | 49,000 |
| Total | 150,869 | 102,516 | 48,353 | 56,758 | 48,571 | 56,540 | 27,654 | --- | 55 | (24,370) | 93,717 | 545,000 | 48,571 | 49,000 |
| Wykoff | | | | | | | | | | | | | | |
| Sewer | 116,386 | 86,634 | 29,752 | 825,206 | 4,023 | 850,935 | --- | 825,058 | --- | --- | 1,194,437 | 552,000 | 4,023 | --- |
| Water | 86,802 | 87,961 | (1,159) | 275 | 8,311 | (9,195) | --- | --- | --- | (30,383) | --- | --- | 8,311 | 39,000 |
| Total | 203,188 | 174,595 | 28,593 | 825,481 | 12,334 | 841,740 | --- | 825,058 | --- | (30,383) | 1,194,437 | 552,000 | 12,334 | 39,000 |
| Wyoming | | | | | | | | | | | | | | |
| Sewer | 947,501 | 1,222,906 | (275,405) | 46,619 | --- | (228,786) | --- | --- | --- | --- | --- | --- | --- | --- |
| Surface Water | 55,136 | 29,137 | 25,999 | 5,002 | --- | 31,001 | --- | --- | --- | --- | 7,225 | --- | --- | --- |
| Water | 340,185 | 552,636 | (212,451) | 28,998 | --- | (183,453) | --- | --- | --- | --- | 5,704 | --- | --- | --- |
| Total | 1,342,822 | 1,804,679 | (461,857) | 80,619 | --- | (381,238) | --- | --- | --- | --- | 12,929 | --- | --- | --- |
| Zemple | | | | | | | | | | | | | | |
| Sewer | 4,178 | 5,388 | (1,210) | 968 | --- | (242) | --- | --- | --- | --- | --- | --- | --- | --- |
| Total | 4,178 | 5,388 | (1,210) | 968 | --- | (242) | --- | --- | --- | --- | --- | --- | --- | --- |
| Zimmerman | | | | | | | | | | | | | | |
| Sewer | 902,825 | 888,422 | 14,403 | 46,857 | 80,028 | (18,768) | 18,447 | --- | --- | 100,599 | 183,681 | --- | 80,028 | 336,000 |
| Water | 520,268 | 593,854 | (73,586) | 33,267 | 35,197 | (75,516) | 18,447 | --- | --- | (57,622) | --- | --- | 35,197 | 94,000 |
| Total | 1,423,093 | 1,482,276 | (59,183) | 80,124 | 115,225 | (94,284) | 36,894 | --- | --- | 42,977 | 183,681 | --- | 115,225 | 430,000 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

| Name of City and Enterprise [footnotes] | Operating | | | Nonoperating | | | Taxes | Federal Grants | State Grants | Net Transfers*** | Capital Outlay | Borrowing | Debt Service | |
|---|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Revenue | Expense** | Income | Revenue | Expense | Net Income | | | | | | | Interest Paid | Principal Payments |
| Zumbro Falls | | | | | | | | | | | | | | |
| Water and Sewer [0][3] | 120,584 | 57,244 | 63,340 | 98 | 40,914 | 22,524 | --- | --- | --- | --- | --- | --- | 40,914 | 13,000 |
| Total | 120,584 | 57,244 | 63,340 | 98 | 40,914 | 22,524 | --- | --- | --- | --- | --- | --- | 40,914 | 13,000 |
| Zumbrota | | | | | | | | | | | | | | |
| Sewer | 689,561 | 708,373 | (18,812) | 248,338 | 11,942 | 217,584 | --- | --- | --- | (72,041) | 113,586 | --- | 11,942 | 96,977 |
| Water | 385,108 | 472,355 | (87,247) | 39,130 | 10,841 | (58,958) | --- | --- | --- | (146,698) | 139,930 | --- | 10,841 | 88,023 |
| Total | 1,074,669 | 1,180,728 | (106,059) | 287,468 | 22,783 | 158,626 | --- | --- | --- | (218,739) | 253,516 | --- | 22,783 | 185,000 |
| State Total | \$3,684,625,149 | | \$204,983,278 | | \$144,228,368 | | \$33,263,931 | | \$37,082,143 | | \$627,484,358 | | \$129,537,146 | |
| | | \$3,479,641,871 | | \$230,619,272 | | \$291,374,182 | | \$50,558,122 | | \$136,255,326 | | \$346,654,498 | | \$447,027,013 |

*Failed to meet reporting deadline.

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

***Net transfers are calculated by subtracting transfers in from transfers out.

ENTERPRISE FUND FOOTNOTES

- [*] Failed to meet reporting deadline.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal operations.
- [2] The water utility operations include the refuse disposal enterprise 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 purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] 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 breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is March 31.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The enterprise operation was sold.
- [17] The electric utility operations include the refuse disposal enterprise operations.
- [18] The sewer utility operations include the refuse disposal enterprise operations.
- [19] The debt payments are also shown in the Governmental Funds.

ENTERPRISE FUND FOOTNOTES
(CONTINUED)

- [20] Under construction during the current year.
- [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 operations were shown in the Governmental Funds, an Enterprise is required.
- [25] The operations were transferred to the Governmental Funds.
- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] The gas utility operations include Blaine, Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water fund operations.
- [31] The electric utility operations include the Cable TV, refuse, sewer, and water fund operations.
- [32] The enterprise fund was not in operation.
- [33] The enterprise fund fiscal year end is April 30th.
- [34] The accrual basis of accounting is used; however, no depreciation.

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APPENDIX A

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

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

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

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

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

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

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

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

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

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

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.⁷ If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

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

⁷The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

Fund Balance Classifications/Definitions for Governmental Funds

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

| <i>Fund Balance Reporting</i> | | | |
|--------------------------------------|--|--|--|
| <i>Classification</i> | <i>Definition</i> | <i>Examples</i> | |
| Nonspendable | “Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ⁸ | <ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. | |
| Restricted | “Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”⁹ | <ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. | |
| Unrestricted | Committed | “Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹⁰ | <ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution. |
| | Assigned | “Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹¹ | <ul style="list-style-type: none"> • The governing board has set aside \$2 million for a county hospital and the county manager may amend this up to \$100,000; • The governing body delegates the authority to assign fund balance to the finance officer; • The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund. |
| | Unassigned | Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹² | |

⁸GASB Statement 54, ¶ 6

⁹GASB Statement 54, ¶ 8

¹⁰GASB Statement 54, ¶ 10

¹¹GASB Statement 54, ¶ 13

¹²GASB Statement 54, ¶ 17

GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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