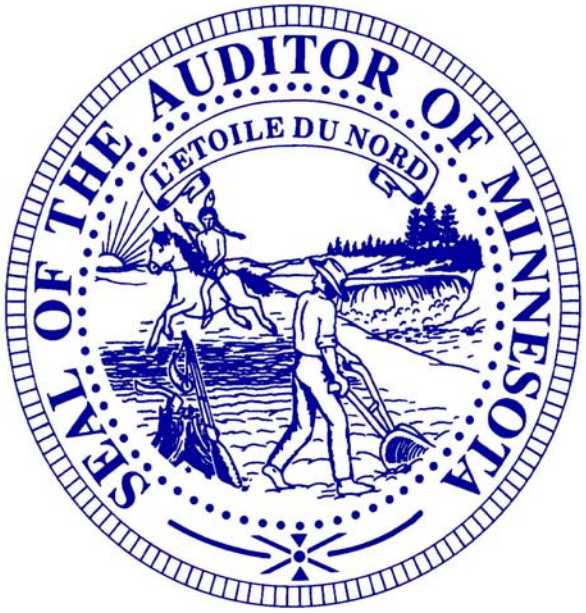
STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2015 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, 2015

December 19, 2016

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Office of the State Auditor
State of Minnesota

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 852 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2015.[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, 2015, 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 2014 and 2015 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 2015 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.

[1]There are 853 cities. The City of Boy River 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). The City of Thomson merged with the City of Carlton in 2015 and is no longer included in this report as a separate entity. The Town of Rice Lake incorporated as a city in 2015 and is now included in this report.

[2]City classifications are designated based on the decennial census. This report uses the class designations based on the 2011 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 (OSA) maintains an interactive database containing several years of data that can be accessed on the OSA website.

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.[3] 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 2015, 339 of the 626 small cities (54.2 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.

[3]Minn. Stat. §§ 471.697, subd. 1(a) and 477A.017, subd.2.

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled $5.23 billion in 2015, an increase of 2.7 percent over 2014 revenues. Total revenues of cities over 2,500 in population increased 2.7 percent, and revenues of cities under 2,500 in population increased 3.3 percent (pg. 5).

- In 2015, total expenditures of the governmental funds for all cities totaled $6.02 billion. This represents an increase of 3.1 percent over 2014. Total expenditures of cities over 2,500 in population increased 3.3 percent, while total expenditures for cities under 2,500 in population increased 1.3 percent (pg. 5).

- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 23.6 percent of total expenditures, and public safety accounted for 26.0 percent. For small cities, streets and highways accounted for 24.5 percent of total expenditures, and public safety accounted for 22.1 percent (pg. 5).

- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2015, small cities carried long-term debt of $1.24 billion, or $3,492 per capita, compared to $8.04 billion, or $1,947 per capita, for large cities[4] (pg. 6).

- In 2015, unrestricted fund balances as a percent of current expenditures averaged 49.2 percent for large cities, compared to 105.5 percent for small cities (pg. 6).

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

- In 2015, cities over 2,500 in population, or large cities, had total governmental revenues of $4.78 billion. This represents an increase of 2.7 percent over 2014 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.4 percent of all large city revenues. Cities over 2,500 in population expended $5.50 billion to provide city services. This represents an increase of 3.3 percent over 2014 total governmental expenditures (pgs. 11-12).

- In 2015, cities under 2,500 in population, or small cities, had total governmental revenues of $454.0 million. This represents an increase of $14.5 million, or 3.3 percent, over 2014. Cities under 2,500 in population expended $520.9 million to provide city services. This represents an increase of 1.3 percent over 2014 total governmental expenditures (pgs. 18-19).

[4]Per capita figures reflect only those entities that have debt.

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2006 to 2015, an examination of city revenues shows that, when adjusted for inflation, 2015 revenue levels are below 2006 levels and decreased by 6.0 percent over the ten-year period[5] (pg. 7).

- Between 2006 and 2015, actual revenues derived from property taxes grew 49.4 percent, compared to an increase of 6.0 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 11.1 percent, state grants increased 8.5 percent, and local grants increased 16.8 percent. When revenues are adjusted for inflation, the ten-year period shows a 20.2 percent increase in property tax revenues, while intergovernmental revenues decreased 14.7 percent (pg. 7).

- The proportion of total revenues derived from property taxes grew from 30.8 percent in 2006 to 39.4 percent in 2015. During this same time frame, revenues derived from intergovernmental sources decreased from 27.4 percent of total revenues to 24.8 percent (pg. 8).

Governmental Expenditures

- Between 2006 and 2015, actual total city expenditures grew from $5.35 billion to $6.02 billion. This represents an increase of 12.5 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2015 expenditure levels are below 2006 levels and decreased 9.5 percent over the ten-year period (pg. 9).

- Over the ten-year period, when adjusted for inflation, total current expenditures increased 0.4 percent, capital outlays decreased 26.3 percent, and debt service decreased 11.8 percent (pg. 10).

[5]"Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2006 as the base year (N.I.P.A. Table 1.1.9, October 2016).

Comparison and Overview

2015 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled $5.23 billion in 2015, an increase of 2.7 percent over 2014 revenues. Total revenues of cities over 2,500 in population increased 2.7 percent, and revenues of cities under 2,500 in population increased 3.3 percent.

There are two central differences between cities over and under 2,500 in population in terms of 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 2015, intergovernmental revenues accounted for 36.4 percent of total revenues for small cities, compared to 23.7 percent for large cities. Among all cities, intergovernmental revenues accounted for 24.8 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 2015, tax revenue from all sources accounted for 50.4 percent of large city revenues, compared to 37.9 percent of small city revenues. Property taxes accounted for 39.8 percent of large city revenues, compared to 35.6 percent for small cities.

On a per capita basis, large cities had total revenues of $1,150, and small cities had total revenues of $1,182.

Expenditures

In 2015, total expenditures of the governmental funds for all cities totaled $6.02 billion. This represents an increase of 3.1 percent over 2014. Total expenditures of cities over 2,500 in population increased 3.3 percent, while total expenditures for cities under 2,500 in population increased 1.3 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 (16.5 percent) and less to culture and recreation (7.8 percent) than cities over 2,500 (10.1 percent and 13.8 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 23.6 percent of total expenditures, and public safety accounted for 26.0 percent. For small cities, streets and highways accounted for 24.5 percent of total expenditures, and public safety accounted for 22.1 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2015, small cities carried long-term debt of $1.24 billion, or $3,492 per capita, compared to $8.04 billion, or $1,947 per capita, for large cities.[6] 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 2015, unrestricted fund balances as a percent of current expenditures averaged 49.2 percent for large cities, compared to 105.5 percent for small cities.

In 2015, of the 288 small cities that reported a fund balance, 156 (54.2 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Of the 226 large cities, 37 (16.4 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2015, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -91.3 percent in Hendrum to 655.9 percent in Northrop. Among large cities, the range was from 9.0 percent in Saint Anthony (Hennepin) to 331.2 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.[7]

[6]Per capita figures reflect only those entities that have debt.

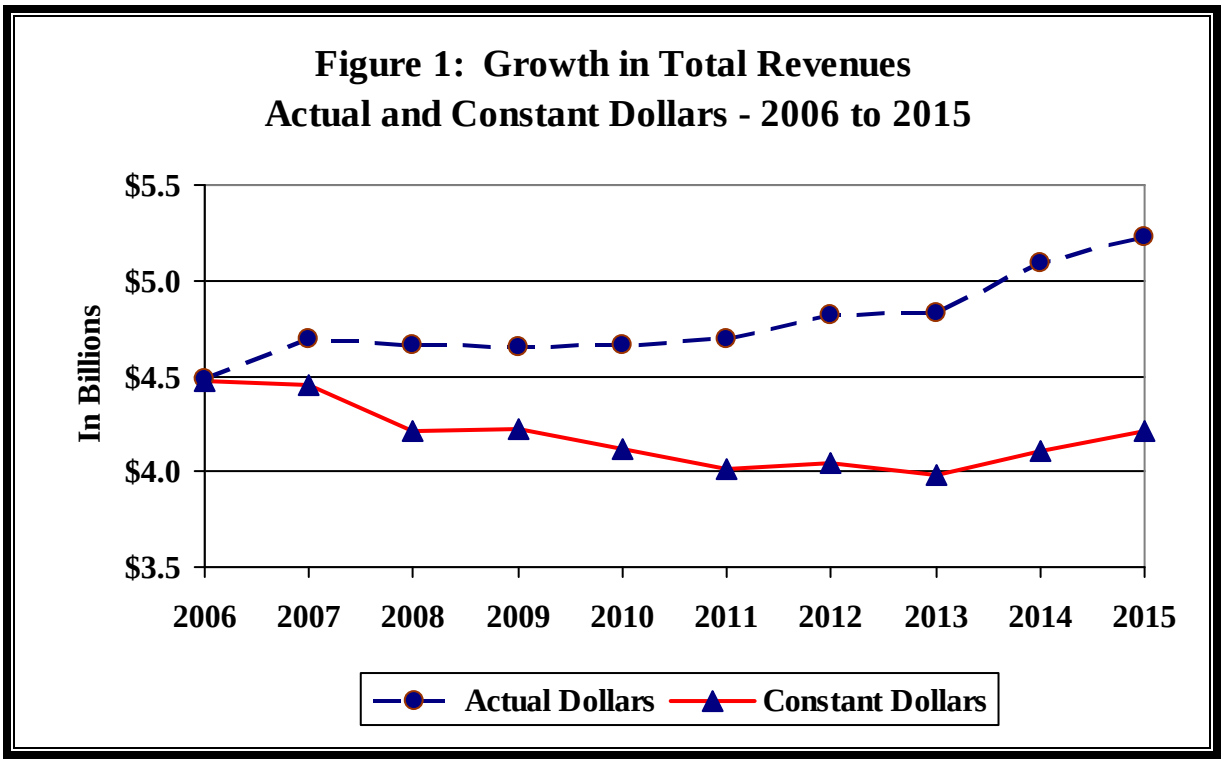
[7]The Office of the State Auditor's Statement of Position on Fund Balances can be found on our website at the following link: Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2006 to 2015, an examination of city revenues shows that, when adjusted for inflation, 2015 revenue levels are below 2006 levels and decreased by 6.0 percent over the ten-year period.[8]

During that same period, total city revenues, in actual dollars, grew from $4.48 billion in 2006 to $5.23 billion in 2015, an increase of 16.8 percent. See Figure 1 below.



Between 2006 and 2015, actual revenues derived from property taxes grew 49.4 percent, compared to an increase of 6.0 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 11.1 percent, state grants increased 8.5 percent, and local grants increased 16.8 percent. When revenues are adjusted for inflation, the ten-year period shows a 20.2 percent increase in property tax revenues, while intergovernmental revenues decreased 14.7 percent.

[8]"Adjusted for inflation" and "constant dollars" refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2006 as the base year (N.I.P.A. Table 1.1.9, October 2016).

In actual dollars, the proportion of total revenues derived from property taxes grew from 30.8 percent in 2006 to 39.4 percent in 2015. During this same time frame, revenues derived from intergovernmental sources decreased from 27.4 percent of total revenues to 24.8 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

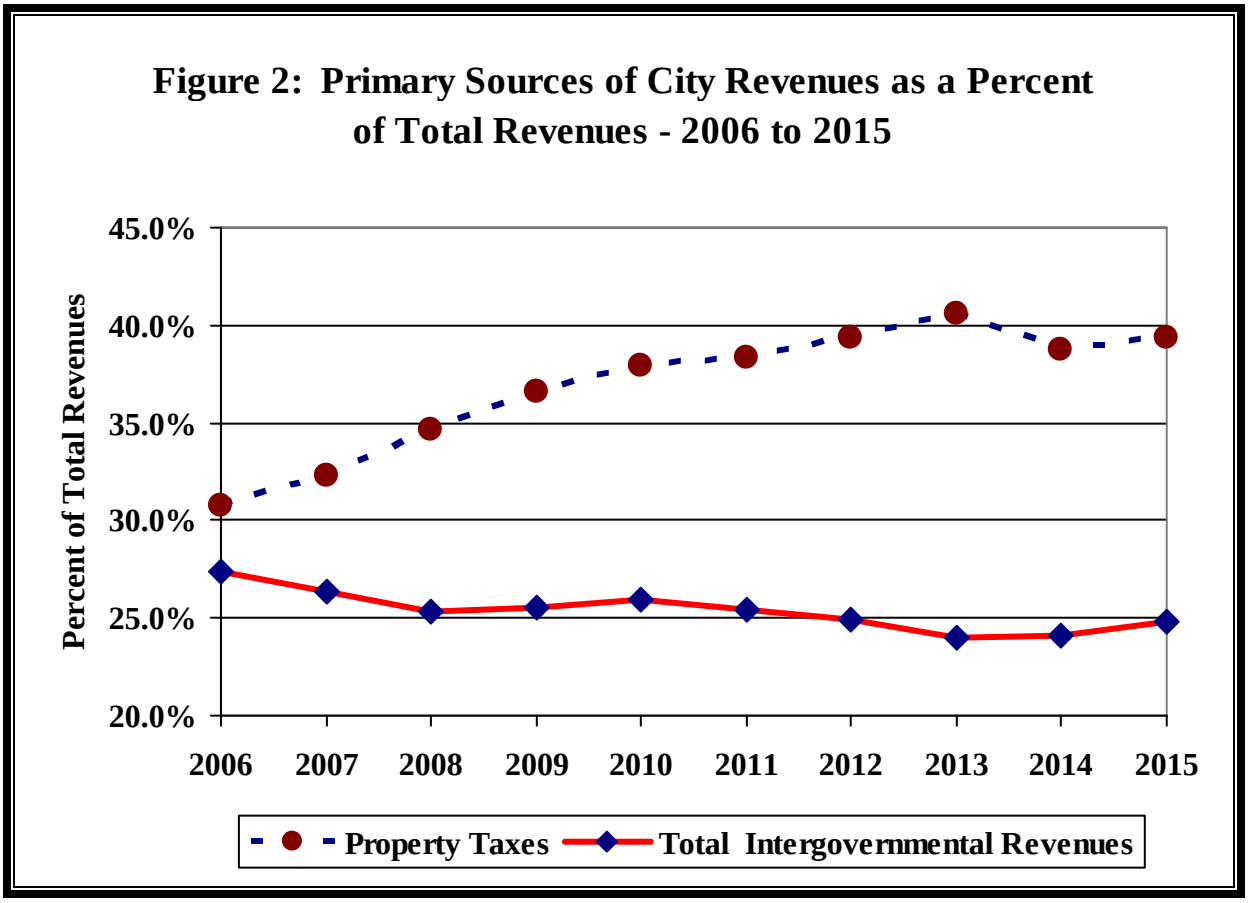


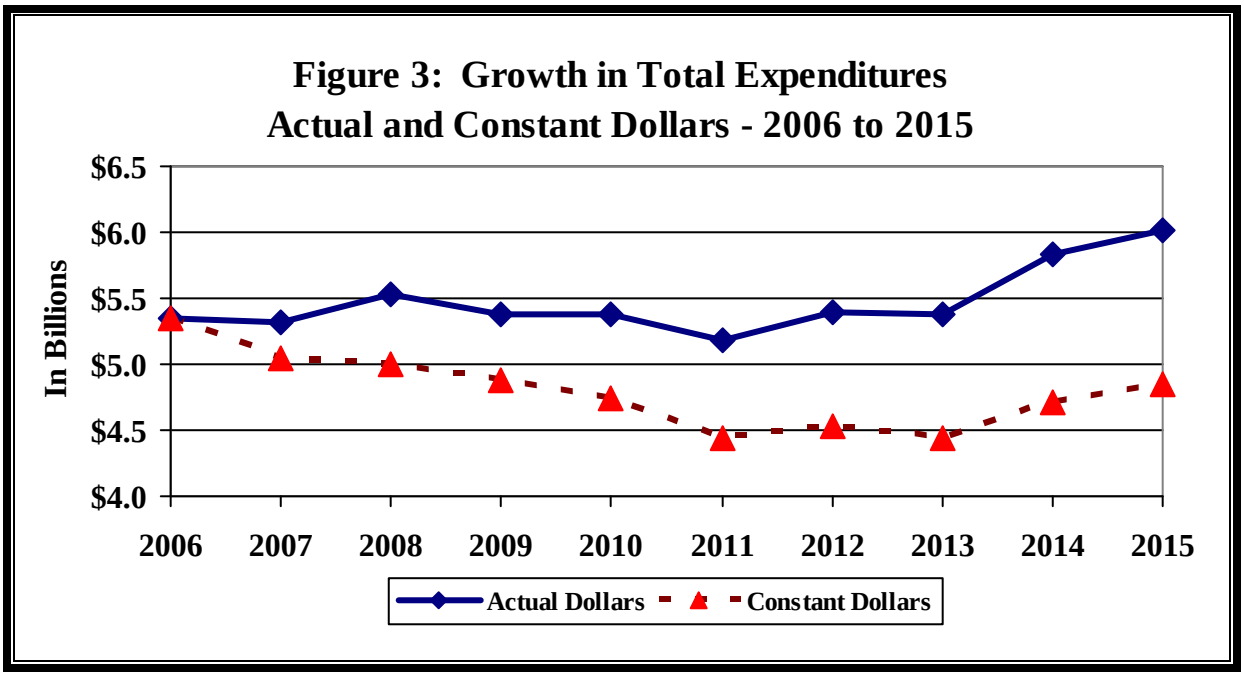
Table 1 on the following page provides a summary of the trend in city revenues from 2006 to 2015 when adjusted for inflation. Taxes and charges for services were the only sources of revenues to grow over this period, increasing 11.1 and 4.9 percent, respectively. All other categories of revenues declined over the ten-year period, including interest earnings (-79.0 percent), fines and forfeits (-32.7 percent), all other revenues (-29.6 percent), federal grants (-28.5 percent), special assessments (-22.0 percent), state grants (-12.8 percent), licenses and permits (-6.5 percent), and local unit grants (-6.0).

Table 1: Total City Revenues in Constant Dollars

Revenues	2006	2010	2011	2015	2006 - 10 5-Year Change	2011 - 15 5-Year Change	10-Year Change
Taxes	$1,868,894,060	$2,003,595,031	$1,979,202,114	$2,075,927,992	7.2%	4.9%	11.1%
Special Assessments	289,286,901	254,994,008	223,714,126	225,524,278	-11.9%	0.8%	-22.0%
Licenses and Permits	168,543,003	113,008,153	119,255,017	157,591,109	-32.9%	32.1%	-6.5%
Federal Grants	186,518,540	275,296,580	213,013,054	133,396,131	47.6%	-37.4%	-28.5%
State Grants	962,962,521	729,461,366	739,357,144	840,077,572	-24.2%	13.6%	-12.8%
Local Unit Grants	75,926,615	63,172,531	67,077,502	71,352,036	-16.8%	6.4%	-6.0%
Charges for Services	429,962,953	383,423,042	381,551,739	450,958,292	-10.8%	18.2%	4.9%
Fines and Forfeits	39,483,418	38,958,778	38,446,758	26,576,924	-1.3%	-30.9%	-32.7%
Interest Earnings	191,466,869	71,186,515	83,618,751	40,281,376	-62.8%	-51.8%	-79.0%
All Other Revenues	263,916,551	183,984,364	170,508,084	185,793,237	-30.3%	9.0%	-29.6%
Total Revenues	**$4,476,961,431**	**$4,117,080,367**	**$4,015,744,288**	**$4,207,478,946**	**-8.0%**	**4.8%**	**-6.0%**

Governmental Expenditures

Between 2006 and 2015, actual total city expenditures grew from $5.35 billion to $6.02 billion. This represents an increase of 12.5 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2015 expenditure levels are below 2006 levels and decreased 9.5 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 increased 0.4 percent, capital outlays decreased 26.3 percent, and debt service decreased 11.8 percent.

Table 2 below provides a summary of expenditures in constant dollars. Over this ten-year period, only three categories of expenditures grew: conservation of natural resources (129.7 percent), health (4.5 percent), and public safety (3.5 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.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2006	2010	2011	2015	2006 - 10 5-Year Change	2011 - 15 5-Year Change	10-Year Change
General Government	$568,191,918	$502,349,083	$477,116,204	$517,830,499	-11.6%	8.5%	-8.9%
Public Safety	1,198,649,467	1,232,883,965	1,215,004,245	1,240,931,199	2.9%	2.1%	3.5%
Streets and Highways	1,285,569,900	976,160,280	950,560,457	1,148,424,777	-24.1%	20.8%	-10.7%
Sanitation	37,121,977	21,925,200	14,877,832	17,733,759	-40.9%	19.2%	-52.2%
Health	25,450,404	22,737,356	24,651,791	26,588,344	-10.7%	7.9%	4.5%
Culture and Recreation	649,127,720	527,223,768	503,860,179	644,627,310	-18.8%	27.9%	-0.7%
Housing/Economic Development	488,846,148	461,900,045	388,500,220	415,071,862	-5.5%	6.8%	-15.1%
Conservation of Natural Resources	3,718,491	3,562,734	4,987,249	8,539,820	-4.2%	71.2%	129.7%
Airport	40,423,680	36,649,151	36,881,326	33,629,510	-9.3%	-8.8%	-16.8%
All Other Expenditures	237,313,432	124,194,820	109,703,414	70,514,971	-47.7%	-35.7%	-70.3%
Debt Service	816,998,206	838,363,612	712,411,035	720,581,333	2.6%	1.1%	-11.8%
Total Expenditures	**$5,351,411,343**	**$4,747,950,013**	**$4,438,553,952**	**$4,844,473,385**	-11.3%	9.1%	-9.5%
Total Current Expenditures	$2,929,848,546	$2,900,373,335	$2,806,386,277	$2,941,534,790	-1.0%	4.8%	0.4%
Total Capital Outlay	1,604,564,591	1,009,213,065	919,756,640	1,182,357,262	-37.1%	28.6%	-26.3%
Total Debt Service	816,998,206	838,363,612	712,411,035	720,581,333	2.6%	1.1%	-11.8%
Total Expenditures	**$5,351,411,343**	**$4,747,950,013**	**$4,438,553,952**	**$4,844,473,385**	-11.3%	9.1%	-9.5%

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

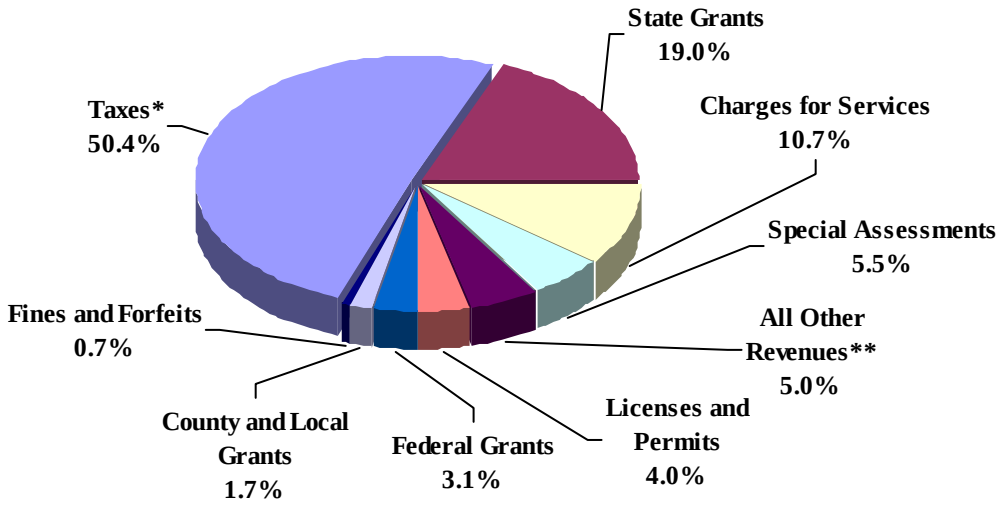
In 2015, cities over 2,500 in population, or large cities, had total governmental revenues of $4.78 billion. This represents an increase of 2.7 percent over 2014 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.4 percent of all large city revenues.

Between 2014 and 2015, five categories of large city revenues increased and four decreased. The categories with the largest increases were state grants (6.9 percent) and charges for services (4.7 percent). Those with the largest decreases were all other revenues[9] (-11.2 percent) and fines and forfeits (-7.6 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.

Figure 4: 2015 Total Governmental Revenues - Cities Over 2,500 in Population***

$4,776,816,377



*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.
**This category includes interest earnings.
***Due to rounding, the sum of the percentages is greater than 100 percent.

[9]All other revenues includes interest earnings. Interest earnings decreased 50.3 percent between 2014 and 2015.

Total Governmental Expenditures

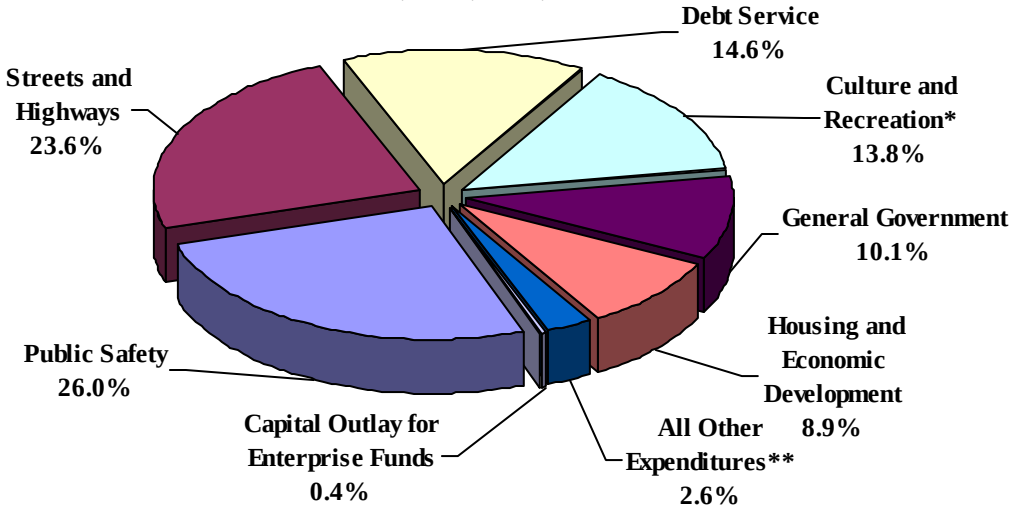
Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2015, cities over 2,500 in population expended $5.50 billion from these various governmental funds to provide city services. This represents an increase of 3.3 percent over 2014 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 61.0 percent of total governmental expenditures, while capital outlay accounted for 24.4 percent, and debt service accounted for 14.6 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40.0 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 61.0 percent of all capital expenditures, over three times greater than any other category of capital outlay.

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

Figure 5: 2015 Total Governmental Expenditures - Cities Over 2,500 in Population

$5,501,828,444



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

Capital Outlay Expenditures

In 2015, cities over 2,500 in population expended $1.34 billion on capital investments. This represents an increase of 8.9 percent from the level expended in 2014. Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. 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.

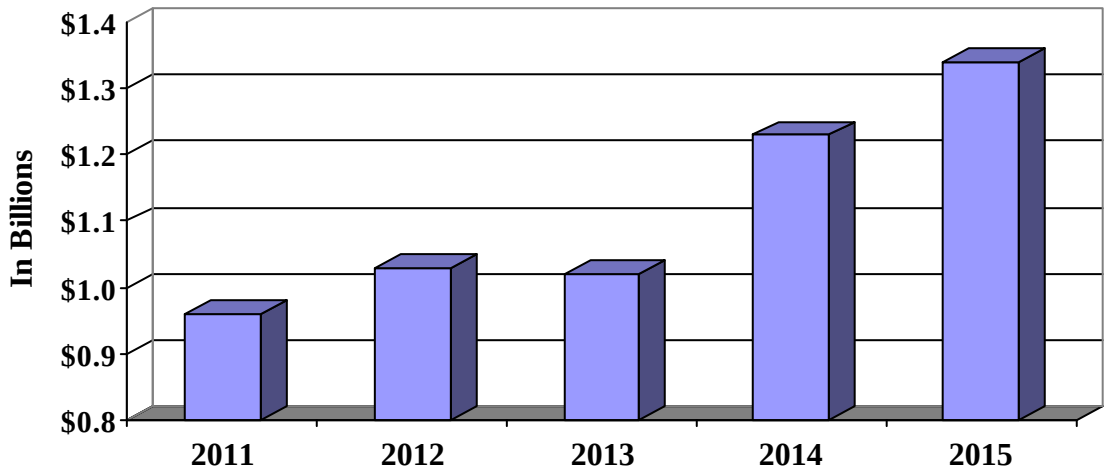
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita*
2011	$ 960,350,132	$241
2012	$1,026,282,677	$255
2013	$1,018,339,939	$250
2014	$1,231,824,223	$299
2015	$1,341,323,329	$323

*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 2011 and 2015.

Figure 6: Capital Outlay Expenditures
Cities Over 2,500 in Population - 2011 to 2015

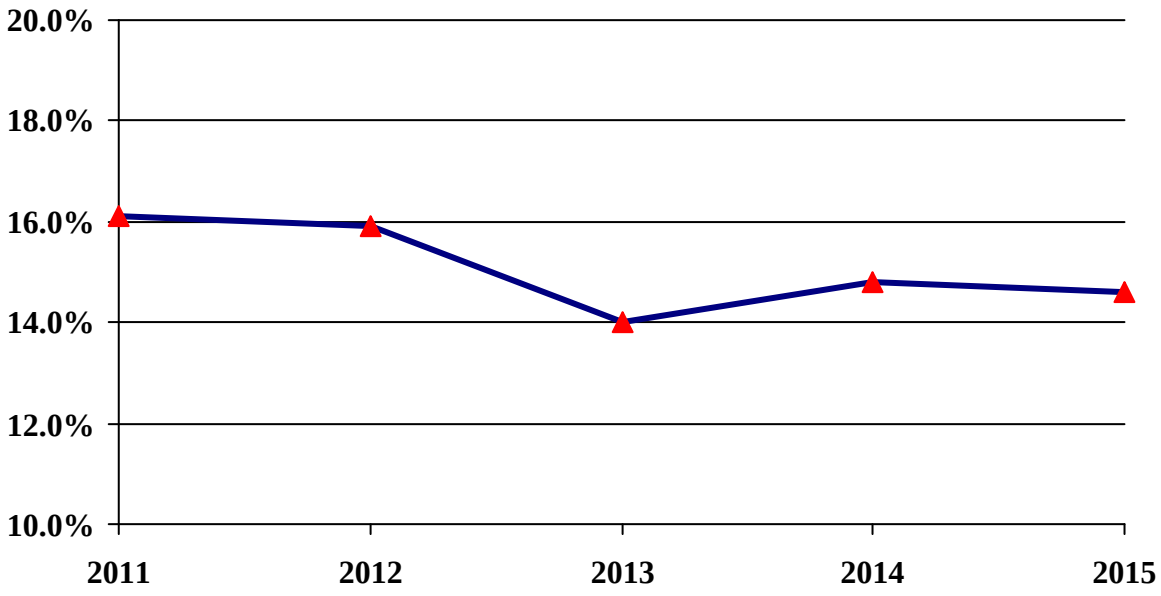


Debt Service

In 2015, large cities expended a total of $803.5 million on debt service, which represented 14.6 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2014 and 2015, large city debt service expenditures increased $14.7 million, or 1.9 percent.

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

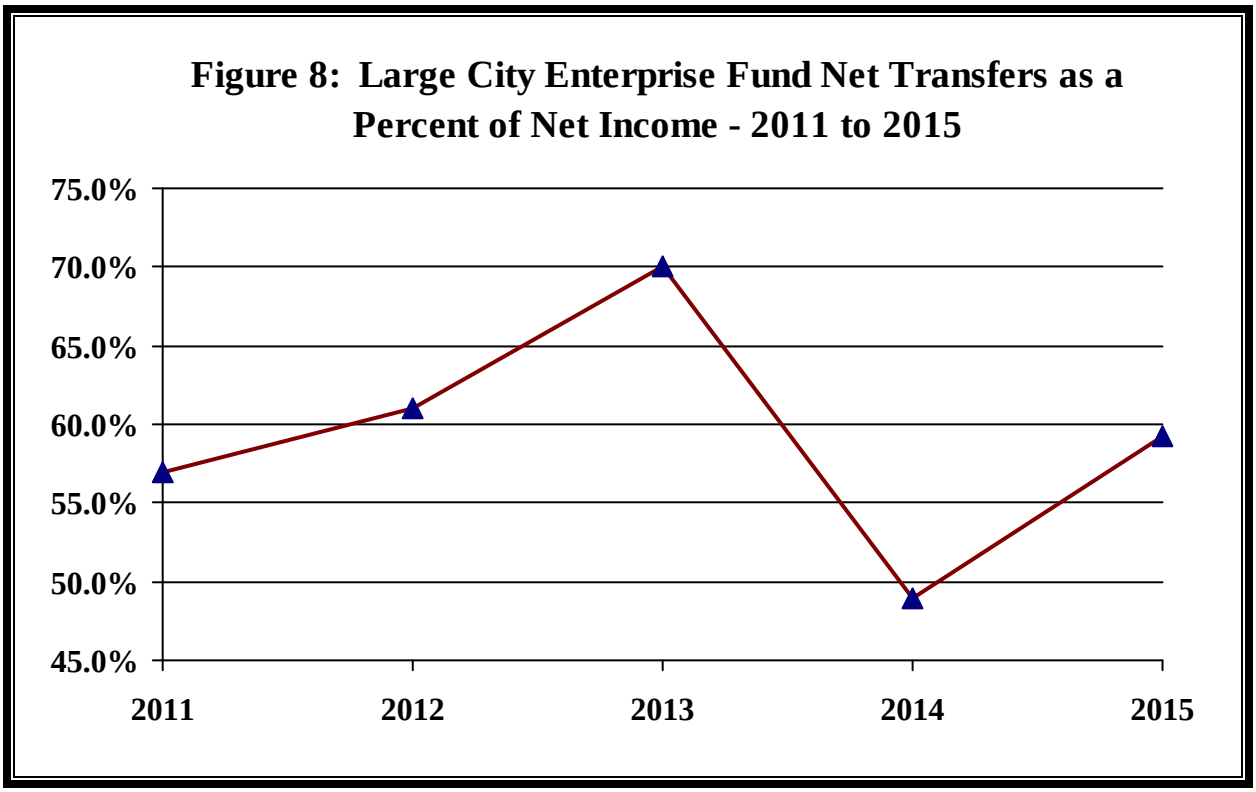
Figure 7: Debt Service as a Percentage of Total Expenditures - Cities Over 2,500 in Population - 2011 to 2015



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. Some municipalities choose to subsidize an enterprise that benefits the community as a whole. Enterprise fund accounting provides 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 services.

In aggregate, large city municipal enterprises reported a net income of $243.2 million and net transfers (transfers out minus transfers in) of $143.9 million in 2015. This represents a decrease of 2.7 percent in net income and a 17.8 percent increase in net transfers over 2014. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers were 59.2 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

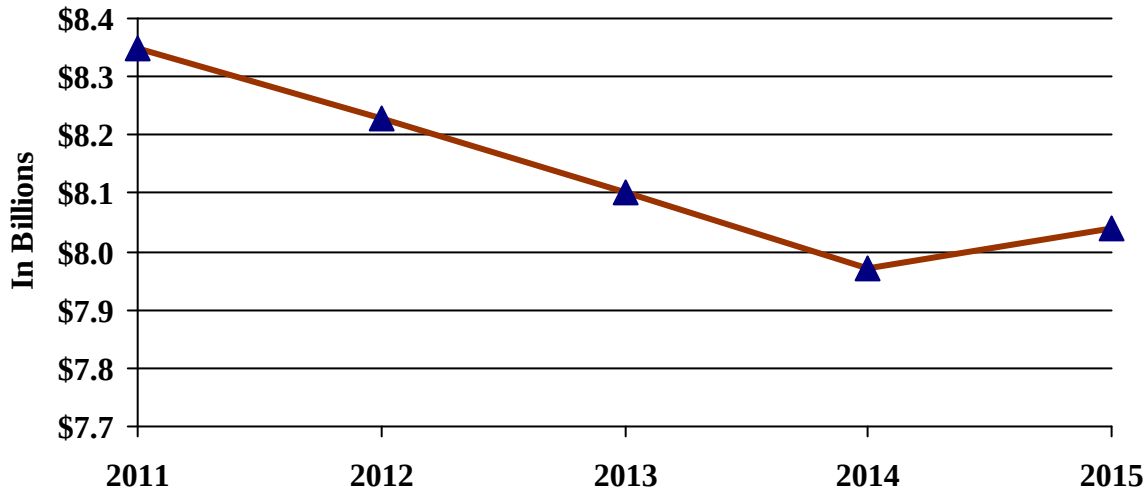
Large cities carried long-term debt of $8.04 billion, or $1,947 per capita, at the end of 2015. This represents an increase of 1.0 percent over the 2014 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation 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 2014 and 2015.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2014 Amount	2015 Amount
General Obligation	$1,956,132,993	$2,027,753,183
General Obligation Tax Increment	341,635,715	338,252,775
Revenue Tax Increment	64,527,886	73,113,000
Special Assessment	1,921,356,094	1,907,253,947
General Obligation Revenue	1,316,622,726	1,366,194,490
Revenue	985,963,803	952,720,056
All Other	35,615,809	18,069,595
Total Bonded Indebtedness	**$6,621,855,026**	**$6,683,357,046**

Figure 9 below shows the five-year trend of outstanding long-term debt for large cities.

Figure 9: Outstanding Long-Term Indebtedness* for Cities Over 2,500 in Population - 2011 to 2015



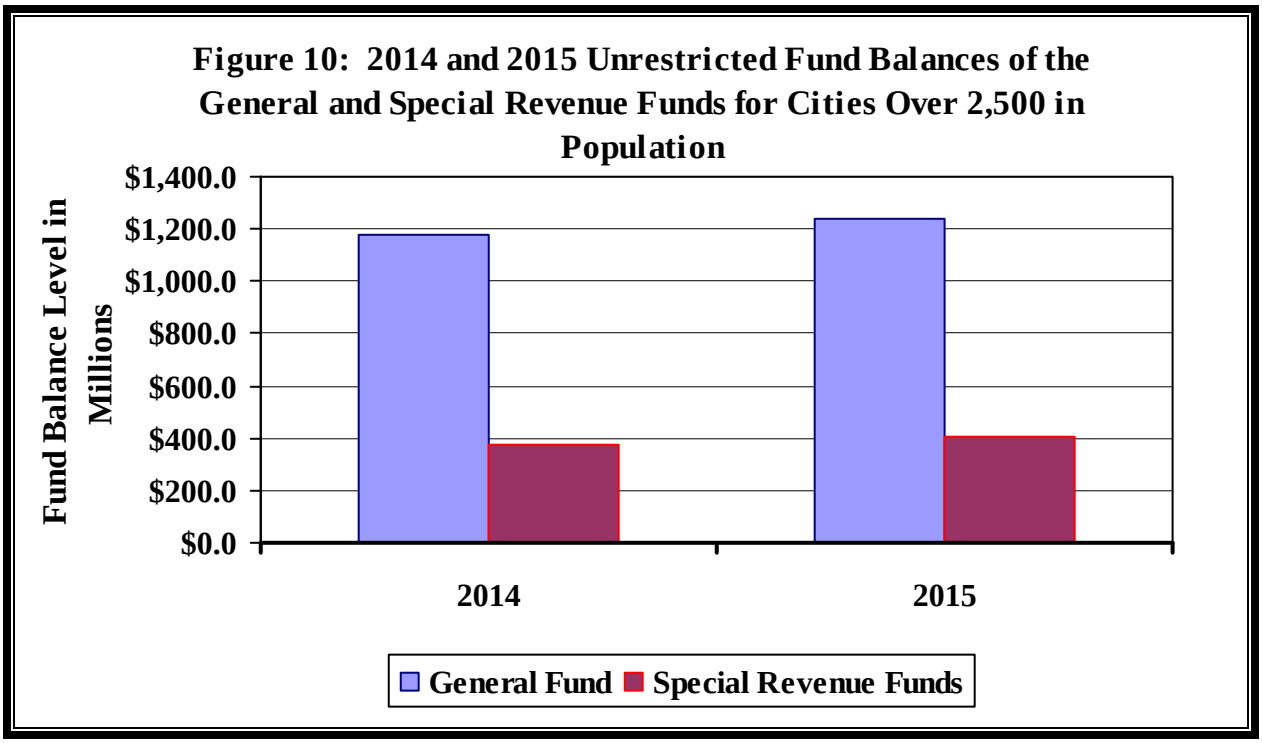
*Includes bonds and other types of debt, such as certificates of indebtedness, long-term leases, and notes.

Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled $1.65 billion in 2015.[10] This was an increase of 6.5 percent over 2014. 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 49.2 percent in 2015, compared to 46.9 percent for unrestricted fund balances in 2014. 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 32.5 percent for cities of the first class, compared to 78.8 percent for fourth class cities.

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



[10]In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. Appendix A (pg. 358) provides a more detailed discussion of fund balances and GASB 54.

Overview of Cities Under 2,500 in Population

Total Governmental Revenues

In 2015, cities under 2,500 in population, or small cities, had total governmental revenues of $454.0 million. This represents an increase of $14.5 million, or 3.3 percent, over 2014.

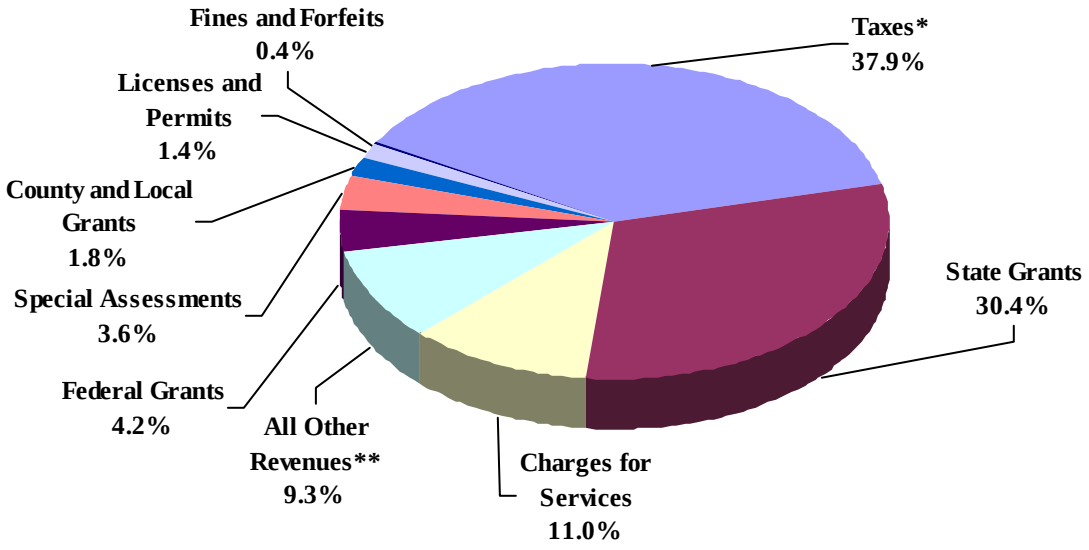
Among the various categories of small city revenues, six showed increases, while three showed decreases between 2014 and 2015. The categories with the largest increases were fines and forfeits (11.9 percent), all other revenues (10.9 percent), and state grants (9.2 percent). The category with the largest decrease was county and local grants (-34.9 percent).

The main sources of revenues for small cities in 2015 were taxes and state grants, which together accounted for 68.4 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.

Figure 11: 2015 Total Governmental Revenues - Cities Under 2,500 in Population

$454,030,658



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

Total Governmental Expenditures

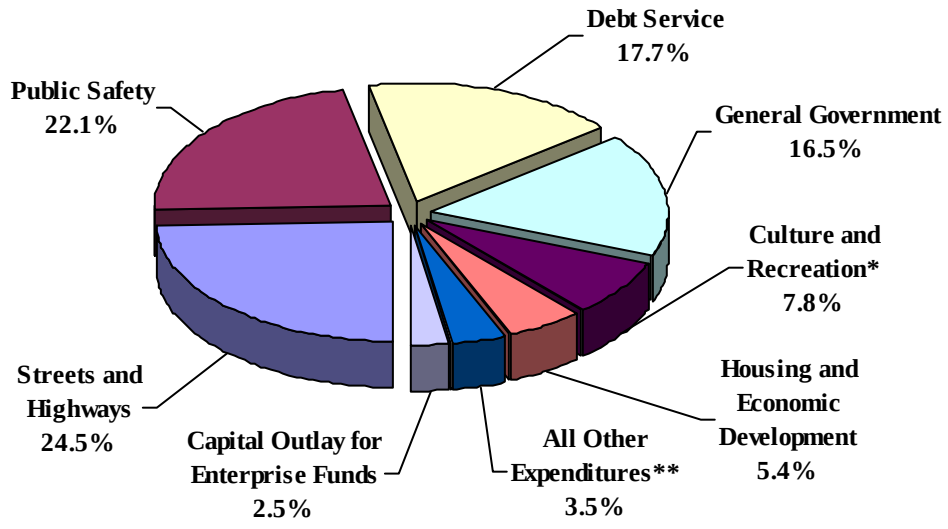
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2015, cities under 2,500 in population expended $520.9 million to provide city services. This represents an increase of 1.3 percent over 2014 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 57.6 percent of total governmental expenditures, capital outlay accounted for 24.7 percent, and debt service accounted for 17.7 percent.

In 2015, the four largest expenditure categories for small cities were streets and highways, public safety, debt service, and general government. These four categories together accounted for 80.8 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.

Figure 12: 2015 Total Governmental Expenditures - Cities Under 2,500 in Population

$520,946,611



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

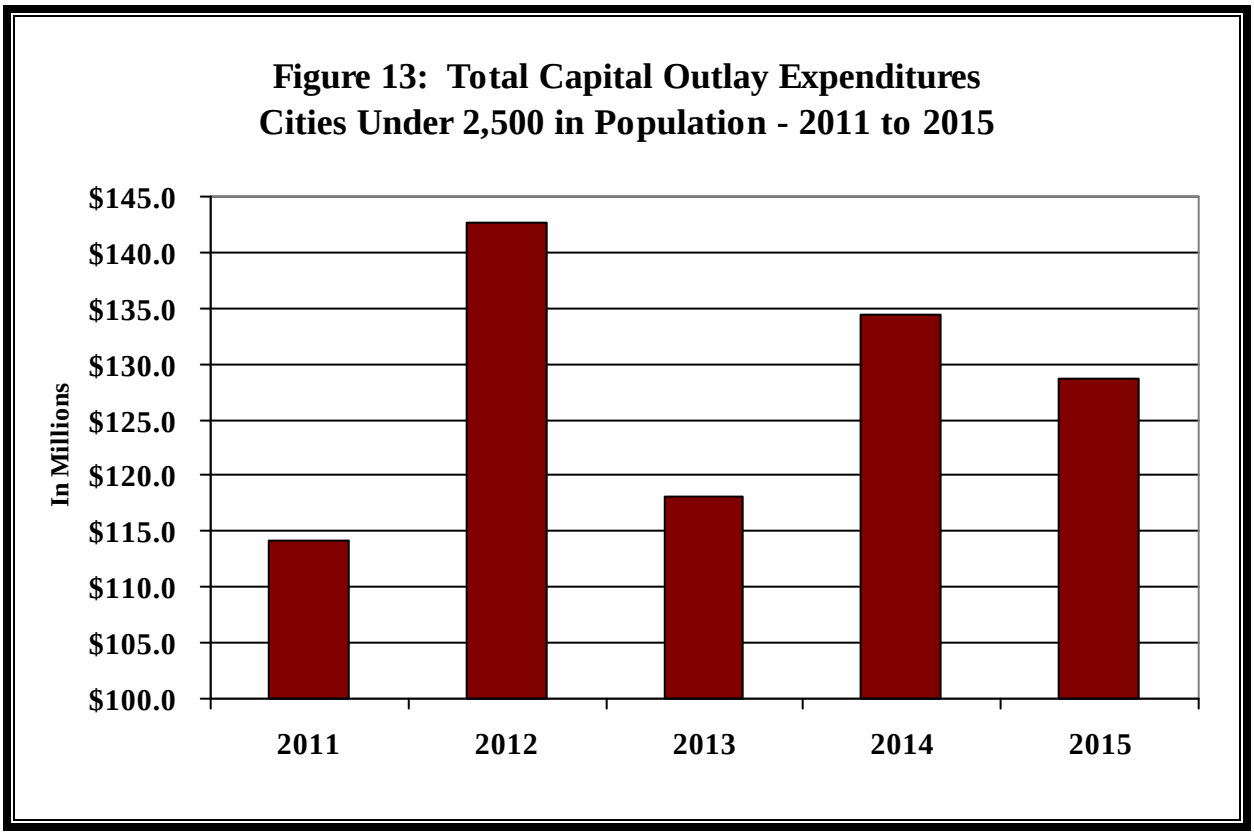
**This category includes expenditures for airport, cemetery, education, conservation of natural resources, health, human services, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended $128.6 million on capital outlay in 2015. This represents a decrease of 4.4 percent from the level expended in 2014.

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.

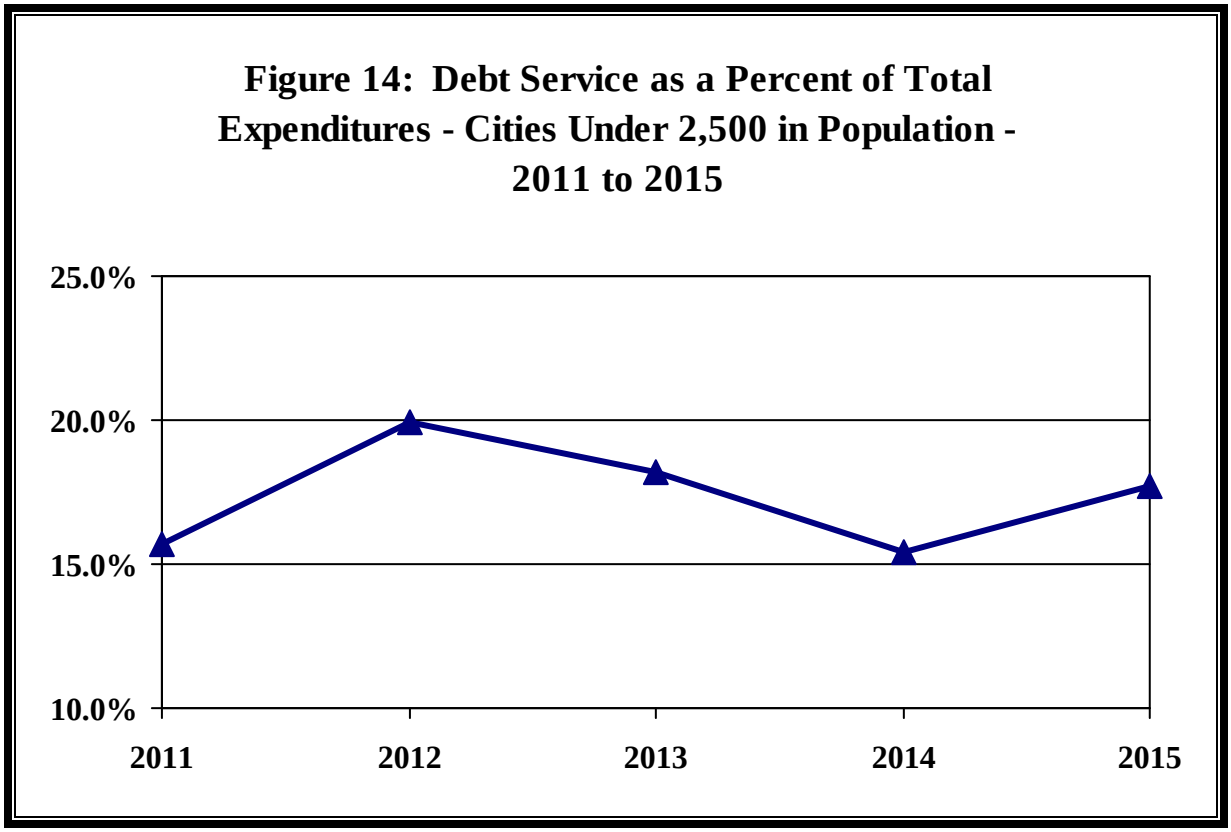
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2011 through 2015.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2015, small cities expended a total of $92.3 million on debt service. This represented an increase of 16.8 percent from 2014. Overall, debt service expenditures accounted for 17.7 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.



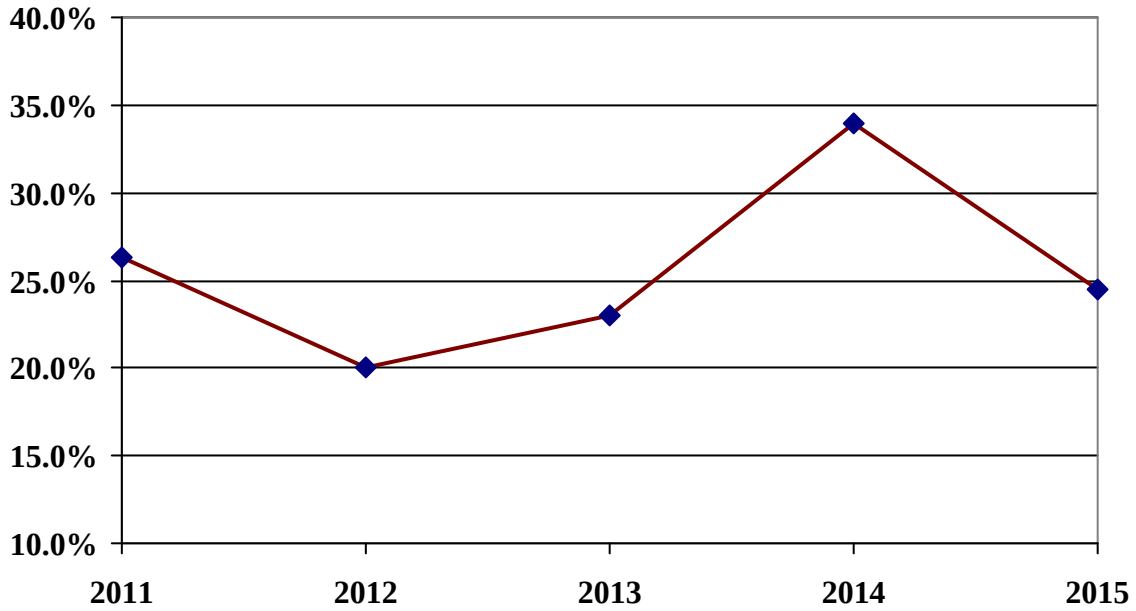
Municipal Enterprises

The total net income of small city enterprises in 2015 was $43.7 million, and the net amount transferred to other funds was $10.7 million. This represents an increase in net income of 5.4 percent and a decrease in net transfers (transfers out minus transfers in) of 23.9 percent from 2014.

In 2015, the municipal enterprises of small cities transferred 24.5 percent of their net income to other funds, compared to 33.9 percent in 2014.

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

Figure 15: Small City Enterprise Fund Net Transfers as a Percent of Net Income - 2011 to 2015



Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling $1.24 billion at the end of 2015. This represents a 0.3 percent decrease from the level in 2014. On a per capita basis, small cities carried $3,492 in long-term debt, compared to $1,947 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.

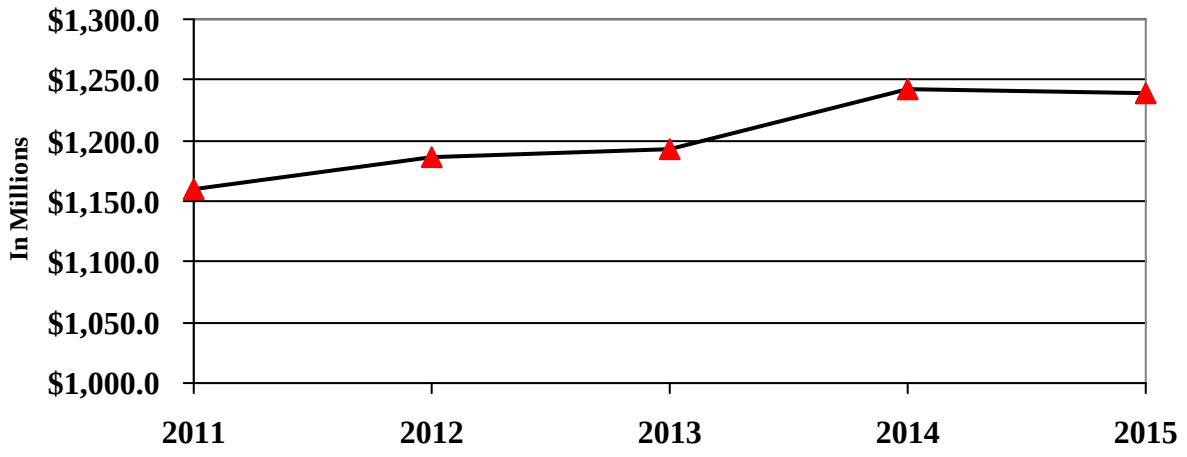
Table 5 below looks at outstanding bonded indebtedness for 2014 and 2015 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2014 Amount	2015 Amount
General Obligation	$187,033,985	$177,433,663
General Obligation Tax Increment	24,047,701	24,584,650
Revenue Tax Increment	188,566	141,556
Special Assessment	250,180,119	248,285,046
General Obligation Revenue	359,535,551	377,131,152
Revenue	46,827,315	42,050,191
All Other	110,000	2,436,000
Total Bonded Indebtedness	**$867,923,237**	**$872,062,258**

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

Figure 16: Outstanding Long-Term Indebtedness for Cities Under 2,500 in Population - 2011 to 2015*



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

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GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2011 Through 2015

Governmental Fund Revenues	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$1,796,558,689	38.3%	$1,899,534,974	39.4%	$1,960,452,720	40.6%	$1,972,761,781	38.7%	$2,060,654,680	39.4%	14.7%	4.5%
Tax Increments	241,884,846	5.2%	224,916,763	4.7%	194,781,367	4.0%	208,310,927	4.1%	189,924,130	3.6%	-21.5%	-8.8%
Franchise Taxes	115,129,278	2.5%	113,981,141	2.4%	129,865,297	2.7%	136,866,366	2.7%	136,270,686	2.6%	18.4%	-0.4%
Local Sales Taxes	94,764,836	2.0%	97,134,872	2.0%	118,838,364	2.5%	142,132,355	2.8%	147,266,192	2.8%	55.4%	3.6%
Hotel/Motel Taxes	62,446,820	1.3%	65,346,196	1.4%	36,083,202	0.7%	43,048,941	0.8%	44,875,217	0.9%	-28.1%	4.2%
Gravel and Gambling Taxes	1,191,286	0.0%	1,257,722	0.0%	1,380,021	0.0%	1,553,812	0.0%	1,856,657	0.0%	55.9%	19.5%
Special Assessments	261,328,356	5.6%	271,200,031	5.6%	297,895,668	6.2%	289,725,513	5.7%	280,377,636	5.4%	7.3%	-3.2%
Licenses and Permits	139,305,989	3.0%	156,110,657	3.2%	171,044,917	3.5%	189,420,239	3.7%	195,921,357	3.7%	40.6%	3.4%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$59,721,397	1.3%	$67,998,817	1.4%	$39,102,486	0.8%	$36,409,332	0.7%	$23,834,533	0.5%	-60.1%	-34.5%
All Others	189,106,660	4.0%	183,988,706	3.8%	177,360,214	3.7%	124,959,151	2.5%	142,006,999	2.7%	-24.9%	13.6%
State Grants												
Local Government Aid	424,329,177	9.0%	425,813,069	8.8%	423,737,755	8.8%	505,842,048	9.9%	514,977,121	9.8%	21.4%	1.8%
Market Value Credit	15,869,493	0.3%	675,934	0.0%	361,515	0.0%	355,224	0.0%	563,098	0.0%	-96.5%	58.5%
Taconite Relief and Aids	11,710,734	0.2%	11,310,811	0.2%	16,831,849	0.3%	15,685,348	0.3%	13,324,700	0.3%	13.8%	-15.1%
PERA Aid	5,067,457	0.1%	4,906,436	0.1%	4,731,889	0.1%	4,519,796	0.1%	4,515,695	0.1%	-10.9%	-0.1%
Highways	133,452,263	2.8%	155,330,658	3.2%	146,554,625	3.0%	177,414,283	3.5%	203,632,233	3.9%	52.6%	14.8%
All Others	273,240,018	5.8%	249,696,524	5.2%	243,428,693	5.0%	270,703,857	5.3%	307,393,395	5.9%	12.5%	13.6%
County Grants	27,539,123	0.6%	30,810,681	0.6%	33,457,547	0.7%	32,944,005	0.6%	42,813,322	0.8%	55.5%	30.0%
Local Unit Grants	50,816,471	1.1%	66,500,248	1.4%	75,124,333	1.6%	60,509,905	1.2%	45,893,381	0.9%	-9.7%	-24.2%
Total Intergovernmental Revenues	**$1,190,852,793**	**25.4%**	**$1,197,031,884**	**24.9%**	**$1,160,690,906**	**24.0%**	**$1,229,342,949**	**24.1%**	**$1,298,954,477**	**24.8%**	9.1%	5.7%
Departmental Fees and Service Charges												
General Government	$115,349,386	2.5%	$126,958,711	2.6%	$126,617,154	2.6%	$129,193,513	2.5%	$129,182,623	2.5%	12.0%	-0.0%
Public Safety	98,932,616	2.1%	93,926,472	2.0%	98,923,815	2.0%	101,497,110	2.0%	101,632,382	1.9%	2.7%	0.1%
Streets and Highways	26,752,151	0.6%	33,173,048	0.7%	38,030,603	0.8%	45,884,083	0.9%	48,099,775	0.9%	79.8%	4.8%
Sanitation (Refuse Collection)	10,107,612	0.2%	11,462,899	0.2%	12,191,271	0.3%	13,145,902	0.3%	15,756,470	0.3%	55.9%	19.9%
Libraries	1,423,971	0.0%	1,136,059	0.0%	1,159,599	0.0%	1,168,241	0.0%	1,620,655	0.0%	13.8%	38.7%
Parks and Recreation	99,416,623	2.1%	118,334,698	2.5%	121,907,676	2.5%	119,663,531	2.3%	125,772,040	2.4%	26.5%	5.1%
Airport	9,459,852	0.2%	9,804,068	0.2%	10,550,581	0.2%	11,016,785	0.2%	11,099,288	0.2%	17.3%	0.7%
Transit	4,920,717	0.1%	6,536,857	0.1%	6,413,534	0.1%	6,470,336	0.1%	6,311,476	0.1%	28.3%	-2.5%
Cemetery	1,297,796	0.0%	1,285,092	0.0%	1,381,376	0.0%	1,454,181	0.0%	1,464,883	0.0%	12.9%	0.7%
All Others	78,043,312	1.7%	99,650,518	2.1%	111,601,124	2.3%	107,817,548	2.1%	119,703,462	2.3%	53.4%	11.0%
Total Departmental Fees and Service Charges	**$445,704,036**	**9.5%**	**$502,268,422**	**10.4%**	**$528,776,733**	**11.0%**	**$537,311,230**	**10.5%**	**$560,643,054**	**10.7%**	25.8%	4.3%
Fines and Forfeits	$44,911,013	1.0%	$41,469,524	0.9%	$35,926,274	0.7%	$35,401,943	0.7%	$33,041,122	0.6%	-26.4%	-6.7%
Interest Earnings**	97,678,010	2.1%	60,463,473	1.3%	(27,646,104)	-0.6%	97,937,811	1.9%	50,078,852	1.0%	-48.7%	-48.9%
All Other Revenues	199,176,503	4.2%	185,914,818	3.9%	219,124,423	4.5%	209,199,275	4.1%	230,982,975	4.4%	16.0%	10.4%
Total Revenues	**$4,690,932,455**	**100.0%**	**$4,816,630,477**	**100.0%**	**$4,827,213,788**	**100.0%**	**$5,093,013,142**	**100.0%**	**$5,230,847,035**	**100.0%**	11.5%	2.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$687,378,912		$831,648,717		$652,135,332		$822,134,674		$821,728,017			
Other Long-Term Indebtedness	24,683,802		66,468,400		25,681,483		65,198,745		50,377,005			
Short-Term Indebtedness	106,649		2,016,482		241,200		760,050		69,545			
Total Borrowing	**$712,169,363**		**$900,133,599**		**$678,058,015**		**$888,093,469**		**$872,174,567**			
Other Financing Sources	$23,915,218		$23,210,712		$22,545,509		$23,938,938		$24,889,463			
Transfers from Enterprise Funds	181,921,535		208,797,517		180,428,077		194,131,066		206,875,491			
Transfers from Governmental Funds	678,468,302		668,041,797		649,225,313		681,513,463		655,450,029			
Total Revenues and Other Financing Sources	**$6,287,406,873**		**$6,616,814,102**		**$6,357,470,702**		**$6,880,690,078**		**$6,990,236,585**			

*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, 2011 Through 2015

Governmental Fund Expenditures	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
General Government												
Current Expenditures	$505,999,953	9.8%	$539,249,594	10.0%	$560,555,154	10.4%	$585,377,432	10.0%	$602,930,289	10.0%	19.2%	3.0%
Capital Outlay	51,336,303	1.0%	48,212,625	0.9%	33,430,738	0.6%	82,064,436	1.4%	40,850,028	0.7%	-20.4%	-50.2%
Public Safety												
Current Expenditures	1,306,436,154	25.2%	1,310,866,907	24.3%	1,335,182,415	24.8%	1,380,252,448	23.6%	1,434,082,695	23.8%	9.8%	3.9%
Capital Outlay	112,853,133	2.2%	115,110,212	2.1%	103,316,938	1.9%	99,605,308	1.7%	108,675,181	1.8%	-3.7%	9.1%
Streets and Highways												
Current Expenditures	464,822,913	9.0%	470,493,838	8.7%	535,800,999	10.0%	566,261,138	9.7%	540,982,632	9.0%	16.4%	-4.5%
Capital Outlay	645,560,263	12.5%	705,127,953	13.1%	691,270,129	12.8%	762,388,039	13.1%	886,768,859	14.7%	37.4%	16.3%
Sanitation												
Current Expenditures	16,068,663	0.3%	17,587,389	0.3%	18,016,515	0.3%	19,788,777	0.3%	20,590,252	0.3%	28.1%	4.1%
Capital Outlay	1,310,657	0.0%	4,436,501	0.1%	472,886	0.0%	457,471	0.0%	1,456,817	0.0%	11.2%	218.5%
Health												
Current Expenditures	28,565,393	0.6%	24,284,312	0.4%	29,590,039	0.5%	31,467,763	0.5%	33,054,412	0.5%	15.7%	5.0%
Capital Outlay	231,233	0.0%	229,447	0.0%	358,694	0.0%	---	---%	908	0.0%	-99.6%	---%
Libraries												
Current Expenditures	65,489,600	1.3%	64,021,216	1.2%	62,916,351	1.2%	65,663,553	1.1%	65,652,243	1.1%	0.2%	-0.0%
Capital Outlay	6,360,735	0.1%	9,173,644	0.2%	4,556,078	0.1%	16,643,005	0.3%	17,096,469	0.3%	168.8%	2.7%
Parks and Recreation												
Current Expenditures	388,926,798	7.5%	395,540,845	7.3%	473,656,555	8.8%	434,792,342	7.4%	449,932,275	7.5%	15.7%	3.5%
Capital Outlay	127,799,703	2.5%	117,166,157	2.2%	126,399,248	2.3%	182,668,460	3.1%	268,736,417	4.5%	110.3%	47.1%
Housing/Economic Development												
Current Expenditures	405,051,762	7.8%	442,046,879	8.2%	380,061,807	7.1%	447,710,149	7.7%	440,878,694	7.3%	8.8%	-1.5%
Capital Outlay	48,769,039	0.9%	75,729,288	1.4%	95,378,176	1.8%	140,712,850	2.4%	75,149,419	1.2%	54.1%	-46.6%
Conservation of Natural Resources												
Current Expenditures	3,912,339	0.1%	6,547,699	0.1%	6,505,023	0.1%	7,613,258	0.1%	9,161,157	0.2%	134.2%	20.3%
Capital Outlay	1,913,442	0.0%	267,780	0.0%	947,037	0.0%	1,381,684	0.0%	1,455,769	0.0%	-23.9%	5.4%
Airport												
Current Expenditures	15,982,480	0.3%	17,826,274	0.3%	16,349,829	0.3%	18,153,887	0.3%	17,404,562	0.3%	8.9%	-4.1%
Capital Outlay	27,099,897	0.5%	29,764,093	0.6%	25,360,723	0.5%	22,995,526	0.4%	24,404,518	0.4%	-9.9%	6.1%
Transit												
Current Expenditures	19,425,899	0.4%	21,091,213	0.4%	21,549,658	0.4%	22,730,515	0.4%	21,112,280	0.4%	8.7%	-7.1%
Capital Outlay	6,787,633	0.1%	9,667,391	0.2%	5,456,997	0.1%	4,385,292	0.1%	5,977,874	0.1%	-11.9%	36.3%
Unallocated Insurance	16,558,064	0.3%	14,706,284	0.3%	8,193,985	0.2%	6,534,687	0.1%	4,285,890	0.1%	-74.1%	-34.4%
All Other Expenditures												
Current Expenditures	40,998,715	0.8%	29,384,584	0.5%	23,637,449	0.4%	19,494,895	0.3%	16,925,020	0.3%	-58.7%	-13.2%
Capital Outlay	10,552,322	0.2%	7,327,318	0.1%	6,480,739	0.1%	18,421,619	0.3%	6,132,403	0.1%	-41.9%	-66.7%
Capital Outlay for Enterprise Funds	33,825,792	0.7%	46,640,767	0.9%	42,967,906	0.8%	34,575,107	0.6%	33,232,575	0.6%	-1.8%	-3.9%
Debt Service												
Principal Payments	609,554,515	11.8%	664,319,563	12.3%	576,161,617	10.7%	673,673,650	11.5%	708,102,288	11.8%	16.2%	5.1%
Interest and Fiscal Charges	222,637,927	4.3%	213,582,029	4.0%	197,221,960	3.7%	194,170,478	3.3%	187,743,129	3.1%	-15.7%	-3.3%
Total Current Expenditures	$3,278,238,733	63.2%	$3,353,647,034	62.1%	$3,472,015,779	64.5%	$3,605,840,844	61.7%	$3,656,992,401	60.7%	11.6%	1.4%
Total Capital Outlay	1,074,400,152	20.7%	1,168,853,176	21.6%	1,136,396,289	21.1%	1,366,298,797	23.4%	1,469,937,237	24.4%	36.8%	7.6%
Total Debt Service	832,192,442	16.1%	877,901,592	16.3%	773,383,577	14.4%	867,844,128	14.9%	895,845,417	14.9%	7.6%	3.2%
Total Expenditures	**$5,184,831,327**	**100.0%**	**$5,400,401,802**	**100.0%**	**$5,381,795,645**	**100.0%**	**$5,839,983,769**	**100.0%**	**$6,022,775,055**	**100.0%**	16.2%	3.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$348,939,154		$202,773,282		$121,281,527		$157,135,732		$124,610,128			
Other Financing Uses	17,119,398		2,009,300		3,327,520		5,840,779		2,728,914			
Transfers to Enterprise Funds	83,728,549		105,067,760		103,650,509		91,873,199		59,088,544			
Transfers to Governmental Funds	676,177,439		668,033,952		649,225,313		681,544,698		655,450,029			
Total Expenditures and Other Financing Uses	**$6,310,795,867**		**$6,378,286,096**		**$6,259,280,514**		**$6,776,378,177**		**$6,864,652,670**			

*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, 2011 Through 2015

Governmental Fund Revenues	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$1,662,533,976	38.9%	$1,749,815,899	40.0%	$1,806,605,967	41.1%	$1,816,632,376	39.0%	$1,898,940,964	39.8%	14.2%	4.5%
Tax Increments	232,437,921	5.4%	215,502,206	4.9%	186,751,595	4.3%	200,712,980	4.3%	182,322,084	3.8%	-21.6%	-9.2%
Franchise Taxes	113,755,575	2.7%	112,375,014	2.6%	127,825,688	2.9%	134,484,105	2.9%	133,910,466	2.8%	17.7%	-0.4%
Local Sales Taxes	94,465,146	2.2%	97,061,573	2.2%	118,577,379	2.7%	141,837,930	3.0%	146,988,754	3.1%	55.6%	3.6%
Hotel/Motel Taxes	62,341,043	1.5%	65,234,078	1.5%	35,986,904	0.8%	42,874,299	0.9%	44,722,105	0.9%	-28.3%	4.3%
Gravel and Gambling Taxes	1,106,282	0.0%	1,184,661	0.0%	1,293,249	0.0%	1,461,757	0.0%	1,769,614	0.0%	60.0%	21.1%
Special Assessments	244,547,198	5.7%	255,178,074	5.8%	281,305,872	6.4%	270,872,873	5.8%	264,112,764	5.5%	8.0%	-2.5%
Licenses and Permits	134,240,739	3.1%	151,050,615	3.5%	165,302,910	3.8%	183,074,633	3.9%	189,545,715	4.0%	41.2%	3.5%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$55,719,760	1.3%	$58,832,961	1.3%	$32,938,544	0.7%	$30,963,031	0.7%	$18,298,926	0.4%	-67.2%	-40.9%
All Others	172,555,842	4.0%	163,773,020	3.7%	164,233,096	3.7%	110,854,632	2.4%	128,616,151	2.7%	-25.5%	16.0%
State Grants												
Local Government Aid	341,194,575	8.0%	341,245,570	7.8%	338,800,512	7.7%	411,248,065	8.8%	419,382,270	8.8%	22.9%	2.0%
Market Value Credit	9,990,709	0.2%	527,920	0.0%	227,237	0.0%	214,906	0.0%	342,390	0.0%	-96.6%	59.3%
Taconite Relief and Aids	7,583,171	0.2%	7,381,018	0.2%	9,934,463	0.2%	10,288,653	0.2%	8,774,137	0.2%	15.7%	-14.7%
PERA Aid	4,564,410	0.1%	4,443,879	0.1%	4,261,908	0.1%	4,090,700	0.1%	4,076,753	0.1%	-10.7%	-0.3%
Highways	132,817,981	3.1%	154,451,477	3.5%	144,351,986	3.3%	176,716,490	3.8%	193,628,600	4.1%	45.8%	9.6%
All Others	234,343,459	5.5%	206,888,058	4.7%	211,132,027	4.8%	245,447,547	5.3%	280,047,777	5.9%	19.5%	14.1%
County Grants	21,502,836	0.5%	25,558,678	0.6%	26,017,518	0.6%	28,479,021	0.6%	39,642,134	0.8%	84.4%	39.2%
Local Unit Grants	47,266,996	1.1%	61,488,075	1.4%	69,659,003	1.6%	52,551,767	1.1%	40,974,385	0.9%	-13.3%	-22.0%
Total Intergovernmental Revenues	**$1,027,539,739**	**24.0%**	**$1,024,590,656**	**23.4%**	**$1,001,556,294**	**22.8%**	**$1,070,854,812**	**23.0%**	**$1,133,783,523**	**23.7%**	10.3%	5.9%
Departmental Fees and Service Charges												
General Government	$113,070,017	2.6%	$124,803,955	2.9%	$124,318,394	2.8%	$126,465,061	2.7%	$126,692,041	2.7%	12.0%	0.2%
Public Safety	76,521,685	1.8%	70,280,974	1.6%	75,235,877	1.7%	77,598,237	1.7%	76,929,024	1.6%	0.5%	-0.9%
Streets and Highways	25,906,094	0.6%	32,234,065	0.7%	36,767,887	0.8%	44,285,164	1.0%	46,893,018	1.0%	81.0%	5.9%
Sanitation (Refuse Collection)	6,822,950	0.2%	8,147,353	0.2%	8,919,034	0.2%	9,873,260	0.2%	12,395,694	0.3%	81.7%	25.5%
Libraries	1,179,493	0.0%	846,210	0.0%	938,926	0.0%	927,335	0.0%	1,302,908	0.0%	10.5%	40.5%
Parks and Recreation	92,639,293	2.2%	111,412,551	2.5%	114,255,175	2.6%	112,395,223	2.4%	118,090,792	2.5%	27.5%	5.1%
Airport	8,398,714	0.2%	8,286,413	0.2%	8,762,068	0.2%	9,334,339	0.2%	9,451,947	0.2%	12.5%	1.3%
Transit	4,883,181	0.1%	6,503,027	0.1%	6,394,001	0.1%	6,453,323	0.1%	6,294,706	0.1%	28.9%	-2.5%
Cemetery	956,306	0.0%	966,295	0.0%	932,867	0.0%	1,124,186	0.0%	1,092,106	0.0%	14.2%	-2.9%
All Others	72,328,895	1.7%	93,402,306	2.1%	104,643,027	2.4%	99,377,761	2.1%	111,542,395	2.3%	54.2%	12.2%
Total Departmental Fees and Service Charges	**$402,706,628**	**9.4%**	**$456,883,149**	**10.4%**	**$481,167,256**	**11.0%**	**$487,833,889**	**10.5%**	**$510,684,631**	**10.7%**	26.8%	4.7%
Fines and Forfeits	$42,929,186	1.0%	$39,484,444	0.9%	$34,132,719	0.8%	$33,771,442	0.7%	$31,216,642	0.7%	-27.3%	-7.6%
Interest Earnings**	92,734,524	2.2%	56,631,878	1.3%	(30,304,309)	-0.7%	94,573,225	2.0%	47,048,065	1.0%	-49.3%	-50.3%
All Other Revenues	164,937,216	3.9%	151,275,151	3.5%	183,194,127	4.2%	174,467,058	3.7%	191,771,050	4.0%	16.3%	9.9%
Total Revenues	**$4,276,275,173**	**100.0%**	**$4,376,267,398**	**100.0%**	**$4,393,395,651**	**100.0%**	**$4,653,451,379**	**100.0%**	**$4,776,816,377**	**100.0%**	11.7%	2.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$635,418,621		$725,026,377		$580,673,466		$719,514,955		$748,669,911			
Other Long-Term Indebtedness	16,656,372		57,251,764		13,391,194		53,180,083		39,446,896			
Short-Term Indebtedness	3,699		111,881		---		---		---			
Total Borrowing	**$652,078,692**		**$782,390,022**		**$594,064,660**		**$772,695,038**		**$788,116,807**			
Other Financing Sources	$19,483,723		$19,915,267		$19,241,070		$21,307,255		$23,049,187			
Transfers from Enterprise Funds	163,907,913		187,421,584		159,618,477		173,339,606		187,496,523			
Transfers from Governmental Funds	645,113,587		628,337,600		605,570,944		644,007,523		611,167,422			
Total Revenues and Other Financing Sources	**$5,756,859,088**		**$5,994,331,871**		**$5,771,890,802**		**$6,264,800,801**		**$6,386,646,316**			

*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, 2011 Through 2015

Governmental Fund Expenditures	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
General Government												
Current Expenditures	$435,769,004	9.2%	$466,113,415	9.6%	$484,989,761	9.9%	$506,451,166	9.5%	$523,437,987	9.5%	20.1%	3.4%
Capital Outlay	46,041,219	1.0%	43,106,934	0.9%	26,966,510	0.6%	76,485,595	1.4%	34,549,517	0.6%	-25.0%	-54.8%
Public Safety												
Current Expenditures	1,221,221,527	25.9%	1,226,568,827	25.2%	1,247,904,515	25.6%	1,290,175,361	24.2%	1,342,234,197	24.4%	9.9%	4.0%
Capital Outlay	93,407,370	2.0%	90,148,370	1.8%	79,290,753	1.6%	79,163,856	1.5%	85,605,790	1.6%	-8.4%	8.1%
Streets and Highways												
Current Expenditures	409,840,729	8.7%	417,239,111	8.6%	476,954,444	9.8%	506,065,839	9.5%	481,328,091	8.7%	17.4%	-4.9%
Capital Outlay	588,065,468	12.5%	639,263,671	13.1%	638,259,321	13.1%	691,025,450	13.0%	818,719,997	14.9%	39.2%	18.5%
Sanitation												
Current Expenditures	12,005,188	0.3%	13,590,395	0.3%	13,908,086	0.3%	15,624,644	0.3%	16,234,308	0.3%	35.2%	3.9%
Capital Outlay	343,874	0.0%	293,999	0.0%	188,663	0.0%	305,078	0.0%	1,350,784	0.0%	292.8%	342.8%
Health												
Current Expenditures	28,188,348	0.6%	23,943,706	0.5%	28,855,294	0.6%	30,361,921	0.6%	31,617,555	0.6%	12.2%	4.1%
Capital Outlay	128,328	0.0%	47,076	0.0%	---	---%	---	---%	908	0.0%	-99.3%	---%
Libraries												
Current Expenditures	58,891,919	1.2%	57,270,812	1.2%	55,994,487	1.1%	58,478,395	1.1%	58,368,949	1.1%	-0.9%	-0.2%
Capital Outlay	3,673,615	0.1%	7,898,620	0.2%	3,924,971	0.1%	15,565,435	0.3%	16,682,877	0.3%	354.1%	7.2%
Parks and Recreation												
Current Expenditures	366,112,415	7.8%	372,629,335	7.6%	448,325,897	9.2%	410,480,004	7.7%	424,827,228	7.7%	16.0%	3.5%
Capital Outlay	118,358,059	2.5%	109,630,482	2.2%	120,662,547	2.5%	173,993,997	3.3%	260,744,597	4.7%	120.3%	49.9%
Housing/Economic Development												
Current Expenditures	384,198,329	8.1%	419,438,212	8.6%	354,443,503	7.3%	422,367,544	7.9%	417,670,117	7.6%	8.7%	-1.1%
Capital Outlay	45,039,418	1.0%	68,403,430	1.4%	87,639,403	1.8%	129,370,841	2.4%	70,042,820	1.3%	55.5%	-45.9%
Conservation of Natural Resources												
Current Expenditures	3,733,002	0.1%	6,350,361	0.1%	6,296,639	0.1%	7,405,264	0.1%	8,760,001	0.2%	134.7%	18.3%
Capital Outlay	735,639	0.0%	199,449	0.0%	943,108	0.0%	1,368,352	0.0%	1,450,729	0.0%	97.2%	6.0%
Airport												
Current Expenditures	13,961,207	0.3%	14,932,930	0.3%	13,963,058	0.3%	15,411,922	0.3%	14,323,915	0.3%	2.6%	-7.1%
Capital Outlay	23,952,684	0.5%	23,602,954	0.5%	22,740,972	0.5%	20,528,834	0.4%	21,171,724	0.4%	-11.6%	3.1%
Transit												
Current Expenditures	19,251,726	0.4%	20,954,007	0.4%	21,359,609	0.4%	22,606,675	0.4%	20,988,105	0.4%	9.0%	-7.2%
Capital Outlay	6,784,127	0.1%	9,610,291	0.2%	5,429,305	0.1%	4,385,292	0.1%	5,977,874	0.1%	-11.9%	36.3%
Unallocated Insurance	14,129,155	0.3%	12,845,710	0.3%	6,132,922	0.1%	4,450,937	0.1%	3,477,359	0.1%	-75.4%	-21.9%
All Other Expenditures												
Current Expenditures	31,530,661	0.7%	23,285,577	0.5%	18,299,395	0.4%	15,341,189	0.3%	13,714,381	0.2%	-56.5%	-10.6%
Capital Outlay	9,096,050	0.2%	6,666,657	0.1%	4,517,457	0.1%	17,194,439	0.3%	4,758,442	0.1%	-47.7%	-72.3%
Capital Outlay for Enterprise Funds	24,724,281	0.5%	27,410,744	0.6%	27,776,929	0.6%	22,437,054	0.4%	20,267,270	0.4%	-18.0%	-9.7%
Debt Service												
Principal Payments	556,728,282	11.8%	580,723,963	11.9%	503,746,202	10.3%	613,346,001	11.5%	634,585,383	11.5%	14.0%	3.5%
Interest and Fiscal Charges	202,277,766	4.3%	192,288,434	3.9%	178,015,220	3.6%	175,464,123	3.3%	168,937,539	3.1%	-16.5%	-3.7%
Total Current Expenditures	$2,998,833,210	63.6%	$3,075,162,398	63.1%	$3,177,427,610	65.1%	$3,305,220,861	62.1%	$3,356,982,193	61.0%	11.9%	1.6%
Total Capital Outlay	960,350,132	20.4%	1,026,282,677	21.1%	1,018,339,939	20.9%	1,231,824,223	23.1%	1,341,323,329	24.4%	39.7%	8.9%
Total Debt Service	759,006,048	16.1%	773,012,397	15.9%	681,761,422	14.0%	788,810,124	14.8%	803,522,922	14.6%	5.9%	1.9%
Total Expenditures	**$4,718,189,390**	**100.0%**	**$4,874,457,472**	**100.0%**	**$4,877,528,971**	**100.0%**	**$5,325,855,208**	**100.0%**	**$5,501,828,444**	**100.0%**	16.6%	3.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$336,729,128		$183,736,569		$114,367,427		$152,638,957		$110,075,592			
Other Financing Uses	16,626,019		947,914		2,290,748		3,012,618		2,228,715			
Transfers to Enterprise Funds	75,809,793		93,953,785		93,206,139		83,734,914		50,190,648			
Transfers to Governmental Funds	642,981,852		628,337,600		605,570,944		643,990,129		611,167,422			
Total Expenditures and Other Financing Uses	**$5,790,336,182**		**$5,781,433,340**		**$5,692,964,229**		**$6,209,231,826**		**$6,275,490,821**			

*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, 2014 and 2015

	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 2015		Total Cities Over 2,500 Population 2,014		Percent Increase (Decrease)
Population Estimates - State Demographer	911,374		1,994,018		587,797		659,092		4,152,281		4,113,338		0.9%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$480,499,735	29.7%	$883,259,383	47.7%	$243,394,574	39.9%	$291,787,272	41.9%	$1,898,940,964	39.8%	$1,816,632,376	39.0%	4.5%
Tax Increments	71,477,917	4.4%	74,237,793	4.0%	19,323,476	3.2%	17,282,898	2.5%	182,322,084	3.8%	200,712,980	4.3%	-9.2%
Franchise Taxes	58,927,564	3.6%	49,850,265	2.7%	13,597,791	2.2%	11,534,846	1.7%	133,910,466	2.8%	134,484,105	2.9%	-0.4%
Local Sales Taxes	119,338,168	7.4%	10,289,419	0.6%	9,353,070	1.5%	8,008,097	1.2%	146,988,754	3.1%	141,837,930	3.0%	3.6%
Hotel/Motel Taxes	25,543,711	1.6%	15,969,202	0.9%	1,444,150	0.2%	1,765,042	0.3%	44,722,105	0.9%	42,874,299	0.9%	4.3%
Gravel and Gambling Taxes	424,855	0.0%	1,025,029	0.1%	63,442	0.0%	256,288	0.0%	1,769,614	0.0%	1,461,757	0.0%	21.1%
Special Assessments	77,240,865	4.8%	117,513,697	6.3%	30,393,550	5.0%	38,964,652	5.6%	264,112,764	5.5%	270,872,873	5.8%	-2.5%
Licenses and Permits	66,311,633	4.1%	85,036,367	4.6%	17,940,401	2.9%	20,257,314	2.9%	189,545,715	4.0%	183,074,633	3.9%	3.5%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	$9,169,661	0.6%	$5,043,183	0.3%	$1,658,627	0.3%	$2,427,455	0.3%	$18,298,926	0.4%	$30,963,031	0.7%	-40.9%
All Others	65,576,583	4.1%	30,459,648	1.6%	21,162,585	3.5%	11,417,335	1.6%	128,616,151	2.7%	110,854,632	2.4%	16.0%
State Grants													
Local Government Aid	175,395,285	10.8%	72,872,232	3.9%	69,591,402	11.4%	101,523,351	14.6%	419,382,270	8.8%	411,248,065	8.8%	2.0%
Market Value Credit	592	0.0%	64,275	0.0%	89,708	0.0%	187,815	0.0%	342,390	0.0%	214,906	0.0%	59.3%
Taconite Relief and Aids	---	---%	---	---%	3,756,387	0.6%	5,017,750	0.7%	8,774,137	0.2%	10,288,653	0.2%	-14.7%
PERA Aid	1,406,886	0.1%	1,436,983	0.1%	681,667	0.1%	551,217	0.1%	4,076,753	0.1%	4,090,700	0.1%	-0.3%
Highways	33,992,917	2.1%	96,585,665	5.2%	42,116,672	6.9%	20,933,346	3.0%	193,628,600	4.1%	176,716,490	3.8%	9.6%
All Others	132,350,872	8.2%	75,973,481	4.1%	40,052,029	6.6%	31,671,395	4.5%	280,047,777	5.9%	245,447,547	5.3%	14.1%
County Grants	11,340,558	0.7%	15,414,685	0.8%	5,216,206	0.9%	7,670,685	1.1%	39,642,134	0.8%	28,479,021	0.6%	39.2%
Local Unit Grants	16,665,808	1.0%	12,932,614	0.7%	4,782,111	0.8%	6,593,852	0.9%	40,974,385	0.9%	52,551,767	1.1%	-22.0%
Total Intergovernmental Revenues	**$445,899,162**	**27.6%**	**$310,782,766**	**16.8%**	**$189,107,394**	**31.0%**	**$187,994,201**	**27.0%**	**$1,133,783,523**	**23.7%**	**$1,070,854,812**	**23.0%**	**5.9%**
Departmental Fees and Service Charges													
General Government	$83,386,795	5.2%	$30,894,431	1.7%	$4,906,695	0.8%	$7,504,120	1.1%	$126,692,041	2.7%	$126,465,061	2.7%	0.2%
Public Safety	27,203,485	1.7%	17,107,225	0.9%	10,386,229	1.7%	22,232,085	3.2%	76,929,024	1.6%	77,598,237	1.7%	-0.9%
Streets and Highways	8,512,053	0.5%	26,889,044	1.5%	6,122,859	1.0%	5,369,062	0.8%	46,893,018	1.0%	44,285,164	1.0%	5.9%
Sanitation (Refuse Collection)	---	---%	7,314,319	0.4%	1,764,918	0.3%	3,316,457	0.5%	12,395,694	0.3%	9,873,260	0.2%	25.5%
Libraries	552,259	0.0%	133,504	0.0%	393,338	0.1%	223,807	0.0%	1,302,908	0.0%	927,335	0.0%	40.5%
Parks and Recreation	21,518,313	1.3%	65,044,850	3.5%	15,629,748	2.6%	15,897,881	2.3%	118,090,792	2.5%	112,395,223	2.4%	5.1%
Airport	2,020,939	0.1%	1,979,155	0.1%	2,188,125	0.4%	3,263,728	0.5%	9,451,947	0.2%	9,334,339	0.2%	1.3%
Transit	2,266,823	0.1%	3,452,752	0.2%	323,488	0.1%	251,643	0.0%	6,294,706	0.1%	6,453,323	0.1%	-2.5%
Cemetery	---	---%	184,360	0.0%	418,674	0.1%	489,072	0.1%	1,092,106	0.0%	1,124,186	0.0%	-2.9%
All Others	54,372,419	3.4%	35,262,017	1.9%	7,779,888	1.3%	14,128,071	2.0%	111,542,395	2.3%	99,377,761	2.1%	12.2%
Total Departmental Fees and Service Charges	**$199,833,086**	**12.4%**	**$188,261,657**	**10.2%**	**$49,913,962**	**8.2%**	**$72,675,926**	**10.4%**	**$510,684,631**	**10.7%**	**$487,833,889**	**10.5%**	**4.7%**
Fines and Forfeits	8,284,375	0.5%	14,864,952	0.8%	3,667,128	0.6%	4,400,187	0.6%	31,216,642	0.7%	33,771,442	0.7%	-7.6%
Interest Earnings	9,999,195	0.6%	21,918,231	1.2%	6,860,933	1.1%	8,269,706	1.2%	47,048,065	1.0%	94,573,225	2.0%	-50.3%
All Other Revenues	53,826,215	3.3%	79,292,444	4.3%	25,649,083	4.2%	33,003,308	4.7%	191,771,050	4.0%	174,467,058	3.7%	9.9%
Total Revenues	**$1,617,606,481**	**100.0%**	**$1,852,301,205**	**100.0%**	**$610,708,954**	**100.0%**	**$696,199,737**	**100.0%**	**$4,776,816,377**	**100.0%**	**$4,653,451,379**	**100.0%**	**2.7%**
Percent of Total Revenues	33.9%		38.8%		12.8%		14.6%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	$159,612,970		$293,990,449		$125,660,693		$169,405,799		$748,669,911		$719,514,955		
Other Long-Term Indebtedness	25,540,377		6,590,979		2,315,855		4,999,685		39,446,896		53,180,083		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	**$185,153,347**		**$300,581,428**		**$127,976,548**		**$174,405,484**		**$788,116,807**		**$772,695,038**		
Other Financing Sources	$40,641		$15,500,639		$2,235,071		$5,272,836		$23,049,187		$21,307,255		
Transfers from Enterprise Funds	43,563,797		80,846,867		30,672,341		32,413,518		187,496,523		173,339,606		
Transfers from Governmental Funds	185,783,204		244,743,622		78,997,172		101,643,424		611,167,422		644,007,523		
Total Revenues and Other Financing Sources	**$2,032,147,470**		**$2,493,973,761**		**$850,590,086**		**$1,009,934,999**		**$6,386,646,316**		**$6,264,800,801**		

*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, 2014 and 2015

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 2015		*	Total Cities Over 2,500 Population 2014		Percent Increase (Decrease)
		Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*		*Amount*	%*	
General Government	- Current Expenditures	$193,968,867	10.7%	$177,547,740	8.3%	$63,932,280	8.7%	$87,989,100	10.6%	$523,437,987	9.5%		$506,451,166	9.5%	3.4%
	- Capital Outlay	7,545,256	0.4%	16,315,418	0.8%	2,021,098	0.3%	8,667,745	1.0%	34,549,517	0.6%		76,485,595	1.4%	-54.8%
Public Safety															
Police and Ambulance	- Current Expenditures	324,843,190	18.0%	369,873,536	17.4%	103,447,734	14.0%	119,973,279	14.4%	918,137,739	16.7%		877,022,333	16.5%	4.7%
	- Capital Outlay	3,357,978	0.2%	12,055,855	0.6%	3,300,391	0.4%	6,317,894	0.8%	25,032,118	0.5%		34,936,031	0.7%	-28.3%
Fire	- Current Expenditures	153,430,832	8.5%	113,397,047	5.3%	29,796,628	4.0%	35,444,101	4.3%	332,068,608	6.0%		315,020,612	5.9%	5.4%
	- Capital Outlay	7,468,647	0.4%	24,058,844	1.1%	3,351,715	0.5%	15,243,016	1.8%	50,122,222	0.9%		40,236,548	0.8%	24.6%
Other Public Safety	- Current Expenditures	32,069,807	1.8%	36,925,160	1.7%	10,295,713	1.4%	12,737,170	1.5%	92,027,850	1.7%		98,132,416	1.8%	-6.2%
	- Capital Outlay	567,914	0.0%	482,511	0.0%	4,285,976	0.6%	5,115,049	0.6%	10,451,450	0.2%		3,991,277	0.1%	161.9%
Streets and Highways	- Maintenance	135,012,687	7.5%	191,023,785	9.0%	64,829,209	8.8%	72,633,848	8.7%	463,499,529	8.4%		481,628,423	9.0%	-3.8%
	- Lighting	1,391,591	0.1%	6,760,139	0.3%	3,769,841	0.5%	5,906,991	0.7%	17,828,562	0.3%		24,437,416	0.5%	-27.0%
	- Construction	143,208,368	7.9%	322,966,507	15.2%	150,224,055	20.4%	132,047,301	15.9%	748,446,231	13.6%		637,121,221	12.0%	17.5%
	- Other Capital Outlay	654,245	0.0%	30,248,235	1.4%	11,266,247	1.5%	28,105,039	3.4%	70,273,766	1.3%		53,904,229	1.0%	30.4%
Sanitation	- Refuse Collection and Disposal	---	---%	440,159	0.0%	2,179,238	0.3%	2,626,034	0.3%	5,245,431	0.1%		5,677,862	0.1%	-7.6%
	- Other Sanitation	5,650,985	0.3%	2,381,741	0.1%	934,607	0.1%	2,021,544	0.2%	10,988,877	0.2%		9,946,782	0.2%	10.5%
	- Capital Outlay	---	---%	153,135	0.0%	---	---%	1,197,649	0.1%	1,350,784	0.0%		305,078	0.0%	342.8%
Health	- Current Expenditures	24,358,230	1.3%	6,795,753	0.3%	176,248	0.0%	287,324	0.0%	31,617,555	0.6%		30,361,921	0.6%	4.1%
	- Capital Outlay	---	---%	908	0.0%	---	---%	---	---%	908	0.0%		---	---%	---%
Culture and Recreation															
Libraries	- Current Expenditures	30,667,237	1.7%	7,076,624	0.3%	10,384,622	1.4%	10,240,466	1.2%	58,368,949	1.1%		58,478,395	1.1%	-0.2%
	- Capital Outlay	4,458,778	0.2%	1,072,979	0.1%	6,871,848	0.9%	4,279,272	0.5%	16,682,877	0.3%		15,565,435	0.3%	7.2%
Parks and Recreation	- Current Expenditures	144,256,591	8.0%	179,874,436	8.5%	53,243,818	7.2%	47,452,383	5.7%	424,827,228	7.7%		410,480,004	7.7%	3.5%
	- Capital Outlay	99,790,517	5.5%	105,260,803	4.9%	32,816,656	4.5%	22,876,621	2.7%	260,744,597	4.7%		173,993,997	3.3%	49.9%
Housing/Economic Development	- Current Expenditures	225,571,997	12.5%	137,815,487	6.5%	27,657,575	3.8%	26,625,058	3.2%	417,670,117	7.6%		422,367,544	7.9%	-1.1%
	- Capital Outlay	18,587,982	1.0%	33,915,262	1.6%	8,861,621	1.2%	8,677,955	1.0%	70,042,820	1.3%		129,370,841	2.4%	-45.9%
Conservation of Natural Resources	- Current Expenditures	---	---%	7,922,412	0.4%	439,372	0.1%	398,217	0.0%	8,760,001	0.2%		7,405,264	0.1%	18.3%
	- Capital Outlay	---	---%	686,404	0.0%	764,325	0.1%	---	---%	1,450,729	0.0%		1,368,352	0.0%	6.0%
Airport	- Current Expenditures	3,341,923	0.2%	2,895,966	0.1%	3,575,334	0.5%	4,510,692	0.5%	14,323,915	0.3%		15,411,922	0.3%	-7.1%
	- Capital Outlay	4,409,531	0.2%	3,450,801	0.2%	4,072,575	0.6%	9,238,817	1.1%	21,171,724	0.4%		20,528,834	0.4%	3.1%
Transit	- Current Expenditures	7,120,532	0.4%	10,456,855	0.5%	1,584,951	0.2%	1,825,767	0.2%	20,988,105	0.4%		22,606,675	0.4%	-7.2%
	- Capital Outlay	4,196,569	0.2%	828,047	0.0%	167,012	0.0%	786,246	0.1%	5,977,874	0.1%		4,385,292	0.1%	36.3%
Unallocated Insurance		---	---%	273,525	0.0%	2,108,900	0.3%	1,094,934	0.1%	3,477,359	0.1%		4,450,937	0.1%	-21.9%
All Other Expenditures	- Current Expenditures	592,918	0.0%	7,801,233	0.4%	2,281,342	0.3%	3,038,888	0.4%	13,714,381	0.2%		15,341,189	0.3%	-10.6%
	- Capital Outlay	464,582	0.0%	3,276,498	0.2%	533,927	0.1%	483,435	0.1%	4,758,442	0.1%		17,194,439	0.3%	-72.3%
Capital Outlay for Enterprise Funds		3,185,638	0.2%	15,123,046	0.7%	74,907	0.0%	1,883,679	0.2%	20,267,270	0.4%		22,437,054	0.4%	-9.7%
Debt Service	- Principal Payments	177,954,479	9.9%	232,912,252	10.9%	104,495,403	14.2%	119,223,249	14.3%	634,585,383	11.5%		613,346,001	11.5%	3.5%
	- Interest and Fiscal Charges	46,922,600	2.6%	65,092,911	3.1%	23,599,190	3.2%	33,322,838	4.0%	168,937,539	3.1%		175,464,123	3.3%	-3.7%
Total Current Expenditures		$1,282,277,387	71.0%	$1,259,261,598	59.2%	$380,637,412	51.6%	$434,805,796	52.2%	$3,356,982,193	61.0%		$3,305,220,861	62.1%	1.6%
Total Capital Outlay		297,896,005	16.5%	569,895,253	26.8%	228,612,353	31.0%	244,919,718	29.4%	1,341,323,329	24.4%		1,231,824,223	23.1%	8.9%
Total Debt Service		224,877,079	12.5%	298,005,163	14.0%	128,094,593	17.4%	152,546,087	18.3%	803,522,922	14.6%		788,810,124	14.8%	1.9%
Total Expenditures		**$1,805,050,471**	**100.0%**	**$2,127,162,014**	**100.0%**	**$737,344,358**	**100.0%**	**$832,271,601**	**100.0%**	**$5,501,828,444**	**100.0%**		**$5,325,855,208**	**100.0%**	**3.3%**
Percent of Total Expenditures		32.8%		38.7%		13.4%		15.1%		100.0%			100.0%		
Other Financing Uses															
Debt Redemption - Refunded Bonds		$2,845,900		$31,620,000		$27,718,040		$47,891,652		$110,075,592			$152,638,957		
Other Financing Uses		---		---		1,805,693		423,022		2,228,715			3,012,618		
Transfers to Enterprise Funds		13,087,482		19,164,959		7,486,351		10,451,856		50,190,648			83,734,914		
Transfers to Governmental Funds		185,783,204		244,743,622		78,997,172		101,643,424		611,167,422			643,990,129		
Total Expenditures and Other Financing Uses		**$2,006,767,057**		**$2,422,690,595**		**$853,351,614**		**$992,681,555**		**$6,275,490,821**			**$6,209,231,826**		
Unrestricted Fund Balance															
General Fund Unrestricted Fund Balance		$199,234,931		$526,042,767		$231,476,018		$285,205,927		$1,241,959,643			$1,178,723,644		
Special Revenue Unrestricted Fund Balance		217,472,155		84,230,534		49,697,196		57,421,055		408,820,940			371,278,653		
Total Unrestricted Fund Balance		**$416,707,086**		**$610,273,301**		**$281,173,214**		**$342,626,982**		**$1,650,780,583**			**$1,550,002,297**		
Percent of Total Current Expenditures		32.5%		48.5%		73.9%		78.8%		49.2%			46.9%		

*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, 2011 Through 2015

Governmental Fund Revenues	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$134,024,713	32.3%	$149,719,075	34.0%	$153,846,753	35.5%	$156,129,405	35.5%	$161,713,716	35.6%	20.7%	3.6%
Tax Increments	9,446,925	2.3%	9,414,557	2.1%	8,029,772	1.9%	7,597,947	1.7%	7,602,046	1.7%	-19.5%	0.1%
Franchise Taxes	1,373,703	0.3%	1,606,127	0.4%	2,039,609	0.5%	2,382,261	0.5%	2,360,220	0.5%	71.8%	-0.9%
Local Sales and Hotel/Motel Taxes	405,467	0.1%	185,417	0.0%	357,283	0.1%	469,067	0.1%	430,550	0.1%	6.2%	-8.2%
Gravel and Gambling Taxes	85,004	0.0%	73,061	0.0%	86,772	0.0%	92,055	0.0%	87,043	0.0%	2.4%	-5.4%
Special Assessments	16,781,158	4.0%	16,021,957	3.6%	16,589,796	3.8%	18,852,640	4.3%	16,264,872	3.6%	-3.1%	-13.7%
Licenses and Permits	5,065,250	1.2%	5,060,042	1.1%	5,742,007	1.3%	6,345,606	1.4%	6,375,642	1.4%	25.9%	0.5%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$4,001,637	1.0%	$9,165,856	2.1%	$6,163,942	1.4%	$5,446,301	1.2%	$5,535,607	1.2%	38.3%	1.6%
All Others	16,550,818	4.0%	20,215,686	4.6%	13,127,118	3.0%	14,104,519	3.2%	13,390,848	2.9%	-19.1%	-5.1%
State Grants												
Local Government Aid	83,134,602	20.0%	84,567,499	19.2%	84,937,243	19.6%	94,593,983	21.5%	95,594,851	21.1%	15.0%	1.1%
Market Value Credit	5,878,784	1.4%	148,014	0.0%	134,278	0.0%	140,318	0.0%	220,708	0.0%	-96.2%	57.3%
Taconite Relief and Aids	4,127,563	1.0%	3,929,793	0.9%	6,897,386	1.6%	5,396,695	1.2%	4,550,563	1.0%	10.2%	-15.7%
Highways	634,282	0.2%	879,181	0.2%	2,202,639	0.5%	697,793	0.2%	10,003,633	2.2%	1477.2%	1333.6%
All Others	39,399,606	9.5%	43,271,023	9.8%	32,766,647	7.6%	25,685,406	5.8%	27,784,560	6.1%	-29.5%	8.2%
County Grants	6,036,287	1.5%	5,252,003	1.2%	7,440,029	1.7%	4,464,984	1.0%	3,171,188	0.7%	-47.5%	-29.0%
Local Unit Grants	3,549,475	0.9%	5,012,173	1.1%	5,465,330	1.3%	7,958,138	1.8%	4,918,996	1.1%	38.6%	-38.2%
Total Intergovernmental Revenues	**$163,313,054**	**39.4%**	**$172,441,228**	**39.2%**	**$159,134,612**	**36.7%**	**$158,488,137**	**36.1%**	**$165,170,954**	**36.4%**	1.1%	4.2%
Departmental Fees and Service Charges												
General Government	$2,279,369	0.5%	$2,154,756	0.5%	$2,298,760	0.5%	$2,728,452	0.6%	$2,490,582	0.5%	9.3%	-8.7%
Public Safety	22,410,931	5.4%	23,645,498	5.4%	23,687,938	5.5%	23,898,873	5.4%	24,703,358	5.4%	10.2%	3.4%
Streets and Highways	846,057	0.2%	938,983	0.2%	1,262,716	0.3%	1,598,919	0.4%	1,206,757	0.3%	42.6%	-24.5%
Sanitation (Refuse Collection)	3,284,662	0.8%	3,315,546	0.8%	3,272,237	0.8%	3,272,642	0.7%	3,360,776	0.7%	2.3%	2.7%
Libraries	244,478	0.1%	289,849	0.1%	220,673	0.1%	240,906	0.1%	317,747	0.1%	30.0%	31.9%
Parks and Recreation	6,777,330	1.6%	6,922,147	1.6%	7,652,501	1.8%	7,268,308	1.7%	7,681,248	1.7%	13.3%	5.7%
Airport	1,061,138	0.3%	1,517,655	0.3%	1,788,513	0.4%	1,682,446	0.4%	1,647,341	0.4%	55.2%	-2.1%
Transit	37,536	0.0%	33,830	0.0%	19,533	0.0%	17,013	0.0%	16,770	0.0%	-55.3%	-1.4%
Cemetery	341,490	0.1%	318,797	0.1%	448,509	0.1%	329,995	0.1%	372,777	0.1%	9.2%	13.0%
All Others	5,714,417	1.4%	6,248,212	1.4%	6,958,097	1.6%	8,439,787	1.9%	8,161,067	1.8%	42.8%	-3.3%
Total Departmental Fees and Service Charges	**$42,997,408**	**10.4%**	**$45,385,273**	**10.3%**	**$47,609,477**	**11.0%**	**$49,477,341**	**11.3%**	**$49,958,423**	**11.0%**	16.2%	1.0%
Fines and Forfeits	$1,981,827	0.5%	$1,985,080	0.5%	$1,793,555	0.4%	$1,630,501	0.4%	$1,824,480	0.4%	-7.9%	11.9%
Interest Earnings**	4,943,486	1.2%	3,831,595	0.9%	2,658,205	0.6%	3,364,586	0.8%	3,030,787	0.7%	-38.7%	-9.9%
All Other Revenues	34,239,287	8.3%	34,639,667	7.9%	35,930,296	8.3%	34,732,217	7.9%	39,211,925	8.6%	14.5%	12.9%
Total Revenues	**$414,657,282**	**100.0%**	**$440,363,079**	**100.0%**	**$433,818,137**	**100.0%**	**$439,561,763**	**100.0%**	**$454,030,658**	**100.0%**	9.5%	3.3%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$51,960,291		$106,622,340		$71,461,866		$102,619,719		$73,058,106			
Other Long-Term Indebtedness	8,027,430		9,216,636		12,290,289		12,018,662		10,930,109			
Short-Term Indebtedness	102,950		1,904,601		241,200		760,050		69,545			
Total Borrowing	**$60,090,671**		**$117,743,577**		**$83,993,355**		**$115,398,431**		**$84,057,760**			
Other Financing Sources	$4,431,495		$3,295,445		$3,304,439		$2,631,683		$1,840,276			
Transfers from Enterprise Funds	18,013,622		21,375,933		20,809,600		20,791,460		19,378,968			
Transfers from Governmental Funds	33,354,715		39,704,197		43,654,369		37,505,940		44,282,607			
Total Revenues and Other Financing Sources	**$530,547,785**		**$622,482,231**		**$585,579,900**		**$615,889,277**		**$603,590,269**			

*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, 2011 Through 2015

Governmental Fund Expenditures	2011		2012		2013		2014		2015		5-Year	2014-15
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
General Government												
Current Expenditures	$70,230,949	15.1%	$73,136,179	13.9%	$75,565,393	15.0%	$78,926,266	15.4%	$79,492,302	15.3%	13.2%	0.7%
Capital Outlay	5,295,084	1.1%	5,105,691	1.0%	6,464,228	1.3%	5,578,841	1.1%	6,300,511	1.2%	19.0%	12.9%
Public Safety												
Current Expenditures	85,214,627	18.3%	84,298,080	16.0%	87,277,900	17.3%	90,077,087	17.5%	91,848,498	17.6%	7.8%	2.0%
Capital Outlay	19,445,763	4.2%	24,961,842	4.7%	24,026,185	4.8%	20,441,452	4.0%	23,069,391	4.4%	18.6%	12.9%
Streets and Highways												
Current Expenditures	54,950,617	11.8%	53,254,727	10.1%	58,846,555	11.7%	60,195,299	11.7%	59,654,541	11.5%	8.6%	-0.9%
Capital Outlay	57,494,795	12.3%	65,864,282	12.5%	53,010,808	10.5%	71,362,589	13.9%	68,048,862	13.1%	18.4%	-4.6%
Sanitation												
Current Expenditures	4,063,475	0.9%	3,996,994	0.8%	4,108,429	0.8%	4,164,133	0.8%	4,355,944	0.8%	7.2%	4.6%
Capital Outlay	966,783	0.2%	4,142,502	0.8%	284,223	0.1%	152,393	0.0%	106,033	0.0%	-89.0%	-30.4%
Health												
Current Expenditures	377,045	0.1%	340,606	0.1%	734,745	0.1%	1,105,842	0.2%	1,436,857	0.3%	281.1%	29.9%
Capital Outlay	102,905	0.0%	182,371	0.0%	358,694	0.1%	---	---%	---	---%	-100.0%	---%
Libraries												
Current Expenditures	6,597,681	1.4%	6,750,404	1.3%	6,921,864	1.4%	7,185,158	1.4%	7,283,294	1.4%	10.4%	1.4%
Capital Outlay	2,687,120	0.6%	1,275,024	0.2%	631,107	0.1%	1,077,570	0.2%	413,592	0.1%	-84.6%	-61.6%
Parks and Recreation												
Current Expenditures	22,814,383	4.9%	22,911,510	4.4%	25,330,658	5.0%	24,312,338	4.7%	25,105,047	4.8%	10.0%	3.3%
Capital Outlay	9,441,644	2.0%	7,535,675	1.4%	5,736,701	1.1%	8,674,463	1.7%	7,991,820	1.5%	-15.4%	-7.9%
Housing/Economic Development												
Current Expenditures	20,853,433	4.5%	22,608,667	4.3%	25,618,304	5.1%	25,342,605	4.9%	23,208,577	4.5%	11.3%	-8.4%
Capital Outlay	3,729,621	0.8%	7,325,858	1.4%	7,738,773	1.5%	11,342,009	2.2%	5,106,599	1.0%	36.9%	-55.0%
Airport												
Current Expenditures	2,021,273	0.4%	2,893,344	0.6%	2,386,771	0.5%	2,741,965	0.5%	3,080,647	0.6%	52.4%	12.4%
Capital Outlay	3,147,213	0.7%	6,161,139	1.2%	2,619,751	0.5%	2,466,692	0.5%	3,232,794	0.6%	2.7%	31.1%
Unallocated Insurance	2,428,909	0.5%	1,860,574	0.4%	2,061,063	0.4%	2,083,750	0.4%	808,531	0.2%	-66.7%	-61.2%
All Other Expenditures												
Current Expenditures	9,821,564	2.1%	6,433,551	1.2%	5,736,487	1.1%	4,485,540	0.9%	3,735,970	0.7%	-62.0%	-16.7%
Capital Outlay	2,637,581	0.6%	786,092	0.1%	1,994,903	0.4%	1,240,512	0.2%	1,379,001	0.3%	-47.7%	11.2%
Capital Outlay for Enterprise Funds	9,101,511	2.0%	19,230,023	3.7%	15,190,977	3.0%	12,138,053	2.4%	12,965,305	2.5%	42.5%	6.8%
Debt Service												
Principal Payments	52,826,233	11.3%	83,595,600	15.9%	72,415,415	14.4%	60,327,649	11.7%	73,516,905	14.1%	39.2%	21.9%
Interest and Fiscal Charges	20,360,161	4.4%	21,293,595	4.0%	19,206,740	3.8%	18,706,355	3.6%	18,805,590	3.6%	-7.6%	0.5%
Total Current Expenditures	$279,373,956	59.9%	$278,484,636	52.9%	$294,588,169	58.4%	$300,619,983	58.5%	$300,010,208	57.6%	7.4%	-0.2%
Total Capital Outlay	114,050,020	24.4%	142,570,499	27.1%	118,056,350	23.4%	134,474,574	26.2%	128,613,908	24.7%	12.8%	-4.4%
Total Debt Service	73,186,394	15.7%	104,889,195	19.9%	91,622,155	18.2%	79,034,004	15.4%	92,322,495	17.7%	26.1%	16.8%
Total Expenditures	**$466,610,370**	**100.0%**	**$525,944,330**	**100.0%**	**$504,266,674**	**100.0%**	**$514,128,561**	**100.0%**	**$520,946,611**	**100.0%**	11.6%	1.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$12,210,026		$19,036,713		$6,914,100		$4,496,775		$14,534,536			
Other Financing Uses	493,379		1,061,386		1,036,772		2,828,161		500,199			
Transfers to Enterprise Funds	7,918,756		11,113,975		10,444,370		8,138,285		8,897,896			
Transfers to Governmental Funds	33,195,587		39,696,352		43,654,369		37,554,569		44,282,607			
Total Expenditures and Other Financing Uses	**$520,428,118**		**$596,852,756**		**$566,316,285**		**$567,146,351**		**$589,161,849**			

*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, 2014 and 2015

	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
	Type 1		Type 2		Type 3		Type 4		Type 5		2015		2014		(Decrease)
Population Estimates - State Demographer	75,703		52,659		85,438		93,846		76,606		384,252		384,673		-0.1%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$33,971,416	38.1%	$21,773,887	33.0%	$37,247,680	35.7%	$40,307,249	36.2%	$28,413,484	34.2%	$161,713,716	35.6%	$156,129,405	35.5%	3.6%
Tax Increment Taxes	1,779,695	2.0%	1,235,484	1.9%	2,334,998	2.2%	1,569,120	1.4%	682,749	0.8%	7,602,046	1.7%	7,597,947	1.7%	0.1%
Franchise Taxes	788,075	0.9%	356,905	0.5%	609,329	0.6%	550,048	0.5%	55,863	0.1%	2,360,220	0.5%	2,382,261	0.5%	-0.9%
Local Sales and Hotel/Motel Taxes	19,496	0.0%	282,980	0.4%	24,976	0.0%	96,191	0.1%	6,907	0.0%	430,550	0.1%	469,067	0.1%	-8.2%
Gravel and Gambling Taxes	5,877	0.0%	751	0.0%	17,377	0.0%	28,497	0.0%	34,541	0.0%	87,043	0.0%	92,055	0.0%	-5.4%
Special Assessments	4,130,373	4.6%	2,050,787	3.1%	5,084,866	4.9%	3,520,081	3.2%	1,478,765	1.8%	16,264,872	3.6%	18,852,640	4.3%	-13.7%
Licenses and Permits	1,799,839	2.0%	1,021,713	1.5%	1,304,037	1.2%	1,276,211	1.1%	973,842	1.2%	6,375,642	1.4%	6,345,606	1.4%	0.5%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	$984,561	1.1%	$1,011,990	1.5%	$791,458	0.8%	$1,182,217	1.1%	$1,565,381	1.9%	$5,535,607	1.2%	$5,446,301	1.2%	1.6%
All Others	1,302,959	1.5%	1,865,551	2.8%	3,046,293	2.9%	2,014,197	1.8%	5,161,848	6.2%	13,390,848	2.9%	14,104,519	3.2%	-5.1%
State Grants															
Local Government Aid	19,337,430	21.7%	13,449,079	20.4%	22,902,449	21.9%	24,481,225	22.0%	15,424,668	18.6%	95,594,851	21.1%	94,593,983	21.5%	1.1%
Market Value Credit	20,428	0.0%	13,187	0.0%	32,342	0.0%	52,771	0.0%	101,980	0.1%	220,708	0.0%	140,318	0.0%	57.3%
Taconite Aids	1,069,328	1.2%	1,549,979	2.4%	1,101,877	1.1%	626,470	0.6%	202,909	0.2%	4,550,563	1.0%	5,396,695	1.2%	-15.7%
Highways	1,283,947	1.4%	1,396,519	2.1%	1,849,354	1.8%	2,059,499	1.9%	3,414,314	4.1%	10,003,633	2.2%	697,793	0.2%	1333.6%
All Others	3,664,946	4.1%	5,352,416	8.1%	5,065,733	4.8%	7,687,515	6.9%	6,013,950	7.2%	27,784,560	6.1%	25,685,406	5.8%	8.2%
County Grants	595,787	0.7%	477,516	0.7%	548,374	0.5%	729,034	0.7%	820,477	1.0%	3,171,188	0.7%	4,464,984	1.0%	-29.0%
Local Unit Grants	1,109,044	1.2%	860,765	1.3%	828,951	0.8%	1,598,342	1.4%	521,894	0.6%	4,918,996	1.1%	7,958,138	1.8%	-38.2%
Total Intergovernmental Revenues	**$29,368,430**	**32.9%**	**$25,977,002**	**39.4%**	**$36,166,831**	**34.6%**	**$40,431,270**	**36.3%**	**$33,227,421**	**40.0%**	**$165,170,954**	**36.4%**	**$158,488,137**	**36.1%**	**4.2%**
Charges for Services															
General Government	$748,347	0.8%	$278,596	0.4%	$654,930	0.6%	$409,281	0.4%	$399,428	0.5%	$2,490,582	0.5%	$2,728,452	0.6%	-8.7%
Public Safety	3,472,250	3.9%	3,168,026	4.8%	5,027,328	4.8%	6,827,906	6.1%	6,207,848	7.5%	24,703,358	5.4%	23,898,873	5.4%	3.4%
Streets and Highways	354,783	0.4%	146,520	0.2%	196,457	0.2%	343,548	0.3%	165,449	0.2%	1,206,757	0.3%	1,598,919	0.4%	-24.5%
Sanitation	855,553	1.0%	467,658	0.7%	538,388	0.5%	552,876	0.5%	946,301	1.1%	3,360,776	0.7%	3,272,642	0.7%	2.7%
Libraries	68,248	0.1%	160,837	0.2%	34,473	0.0%	43,779	0.0%	10,410	0.0%	317,747	0.1%	240,906	0.1%	31.9%
Parks and Recreation	2,048,153	2.3%	1,185,493	1.8%	2,146,302	2.1%	1,206,831	1.1%	1,094,469	1.3%	7,681,248	1.7%	7,268,308	1.7%	5.7%
Airports	299,415	0.3%	929,501	1.4%	44,859	0.0%	219,154	0.2%	154,412	0.2%	1,647,341	0.4%	1,682,446	0.4%	-2.1%
Transit	---	---%	12,012	0.0%	1,593	0.0%	3,165	0.0%	---	---%	16,770	0.0%	17,013	0.0%	-1.4%
Cemetery	126,192	0.1%	40,720	0.1%	61,617	0.1%	74,456	0.1%	69,792	0.1%	372,777	0.1%	329,995	0.1%	13.0%
All Others	1,303,397	1.5%	1,144,483	1.7%	716,335	0.7%	3,932,682	3.5%	1,064,170	1.3%	8,161,067	1.8%	8,439,787	1.9%	-3.3%
Total Charges for Services	**$9,276,338**	**10.4%**	**$7,533,846**	**11.4%**	**$9,422,282**	**9.0%**	**$13,613,678**	**12.2%**	**$10,112,279**	**12.2%**	**$49,958,423**	**11.0%**	**$49,477,341**	**11.3%**	**1.0%**
Fines and Forfeits	$625,464	0.7%	$261,236	0.4%	$400,959	0.4%	$401,917	0.4%	$134,904	0.2%	$1,824,480	0.4%	$1,630,501	0.4%	11.9%
Interest Earnings**	865,318	1.0%	521,492	0.8%	657,967	0.6%	535,020	0.5%	450,990	0.5%	3,030,787	0.7%	3,364,586	0.8%	-9.9%
All Other Revenues	6,629,314	7.4%	4,909,488	7.4%	11,198,843	10.7%	8,922,603	8.0%	7,551,677	9.1%	39,211,925	8.6%	34,732,217	7.9%	12.9%
Total Revenues	**$89,259,635**	**100.0%**	**$65,925,571**	**100.0%**	**$104,470,145**	**100.0%**	**$111,251,885**	**100.0%**	**$83,123,422**	**100.0%**	**$454,030,658**	**100.0%**	**$439,561,763**	**100.0%**	**3.3%**
Other Financing Sources															
Borrowing															
Bonds Issued	$16,622,646		$20,601,586		$18,151,274		$8,813,538		$8,869,062		$73,058,106		$102,619,719		
Other Long-Term Debt Issued	1,296,067		663,250		2,512,825		2,932,760		3,525,207		10,930,109		12,018,662		
Short-Term Debt Issued	---		---		---		4,845		64,700		69,545		760,050		
Total Borrowing	**$17,918,713**		**$21,264,836**		**$20,664,099**		**$11,751,143**		**$12,458,969**		**$84,057,760**		**$115,398,431**		
Other Financing Sources	492,538		183,276		311,432		451,335		401,695		1,840,276		2,631,683		
Transfers from Enterprise Funds	5,604,993		3,070,076		4,544,318		3,478,847		2,680,734		19,378,968		20,791,460		
Transfers from Governmental Funds	13,198,283		4,829,632		13,011,969		7,201,993		6,040,730		44,282,607		37,505,940		
Total Revenues and Other Financing Sources	**$126,474,162**		**$95,273,391**		**$143,001,963**		**$134,135,203**		**$104,705,550**		**$603,590,269**		**$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 15
Summary of Governmental Fund Expenditures by Population Type
Cities Under 2,500 Population
For the Years Ended December 31, 2014 and 2015

Expenditures		Population 2,000-2,500 Type 1 Amount	Type 1 %*	Population 1,500-2,000 Type 2 Amount	Type 2 %*	Population 1,000-1,500 Type 3 Amount	Type 3 %*	Population 500-1,000 Type 4 Amount	Type 4 %*	Population Under 500 Type 5 Amount	Type 5 %*	Total Cities Under 2,500 Population 2015 Amount	2015 %*	2014 Amount	2014 %*	Percent Increase (Decrease)
General Government	- Current Expenditures	$13,326,267	12.2%	$10,091,151	12.2%	$16,962,881	13.6%	$20,024,861	16.5%	$19,087,142	23.1%	$79,492,302	15.3%	$78,926,266	15.4%	0.7%
	- Capital Outlay	1,098,774	1.0%	1,243,728	1.5%	1,601,441	1.3%	1,620,354	1.3%	736,214	0.9%	6,300,511	1.2%	5,578,841	1.1%	12.9%
Public Safety																
Police	- Current Expenditures	13,899,053	12.7%	8,861,147	10.7%	11,904,210	9.5%	10,801,554	8.9%	2,172,577	2.6%	47,638,541	9.1%	46,916,818	9.1%	1.5%
	- Capital Outlay	900,774	0.8%	334,302	0.4%	573,051	0.5%	392,600	0.3%	94,185	0.1%	2,294,912	0.4%	3,910,170	0.8%	-41.3%
Ambulance	- Current Expenditures	1,186,357	1.1%	713,492	0.9%	2,117,871	1.7%	1,894,651	1.6%	1,428,120	1.7%	7,340,491	1.4%	7,589,738	1.5%	-3.3%
	- Capital Outlay	33,282	0.0%	173,212	0.2%	504,017	0.4%	354,325	0.3%	154,476	0.2%	1,219,312	0.2%	2,171,660	0.4%	-43.9%
Fire	- Current Expenditures	4,293,785	3.9%	3,670,423	4.4%	6,104,426	4.9%	9,390,080	7.7%	10,309,993	12.5%	33,768,707	6.5%	32,797,059	6.4%	3.0%
	- Capital Outlay	2,388,070	2.2%	5,395,283	6.5%	3,341,122	2.7%	2,638,466	2.2%	4,960,439	6.0%	18,723,380	3.6%	12,237,514	2.4%	53.0%
Other Public Safety	- Current Expenditures	553,625	0.5%	524,490	0.6%	786,667	0.6%	1,034,946	0.9%	201,031	0.2%	3,100,759	0.6%	2,773,472	0.5%	11.8%
	- Capital Outlay	33,686	0.0%	318,494	0.4%	128,984	0.1%	322,313	0.3%	28,310	0.0%	831,787	0.2%	2,122,108	0.4%	-60.8%
Streets and Highways	- Maintenance	10,046,125	9.2%	7,800,914	9.4%	11,577,889	9.3%	14,445,815	11.9%	10,167,668	12.3%	54,038,411	10.4%	54,818,915	10.7%	-1.4%
	- Street Lighting	597,687	0.5%	664,902	0.8%	1,091,064	0.9%	1,590,533	1.3%	1,671,944	2.0%	5,616,130	1.1%	5,376,384	1.0%	4.5%
	- Construction	15,695,255	14.3%	12,491,517	15.1%	15,550,628	12.5%	9,608,382	7.9%	3,218,890	3.9%	56,564,672	10.9%	59,259,913	11.5%	-4.5%
	- Other Capital Outlay	2,778,857	2.5%	2,592,000	3.1%	1,571,658	1.3%	2,861,564	2.4%	1,680,111	2.0%	11,484,190	2.2%	12,102,676	2.4%	-5.1%
Sanitation	- Current Expenditures	927,608	0.8%	531,759	0.6%	596,556	0.5%	951,458	0.8%	1,348,563	1.6%	4,355,944	0.8%	4,164,133	0.8%	4.6%
	- Capital Outlay	---	---%	83,378	0.1%	11,602	0.0%	10,013	0.0%	1,040	0.0%	106,033	0.0%	152,393	0.0%	-30.4%
Health	- Current Expenditures	---	---%	43,019	0.1%	575,873	0.5%	777,844	0.6%	40,121	0.0%	1,436,857	0.3%	1,105,842	0.2%	29.9%
	- Capital Outlay	---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---%
Culture and Recreation																
Libraries	- Current Expenditures	1,791,231	1.6%	1,386,012	1.7%	2,377,471	1.9%	1,463,340	1.2%	265,240	0.3%	7,283,294	1.4%	7,185,158	1.4%	1.4%
	- Capital Outlay	124,301	0.1%	55,448	0.1%	162,107	0.1%	59,992	0.0%	11,744	0.0%	413,592	0.1%	1,077,570	0.2%	-61.6%
Parks and Recreation	- Current Expenditures	5,861,669	5.4%	4,160,049	5.0%	5,989,229	4.8%	5,503,650	4.5%	3,590,450	4.4%	25,105,047	4.8%	24,312,338	4.7%	3.3%
	- Capital Outlay	1,580,315	1.4%	1,931,101	2.3%	1,868,985	1.5%	1,468,253	1.2%	1,143,166	1.4%	7,991,820	1.5%	8,674,463	1.7%	-7.9%
Housing	- Current Expenditures	68,625	0.1%	653,142	0.8%	738,999	0.6%	2,021,904	1.7%	1,075,664	1.3%	4,558,334	0.9%	4,055,131	0.8%	12.4%
	- Capital Outlay	---	---%	---	---%	---	---%	36,537	0.0%	4,108	0.0%	40,645	0.0%	144,611	0.0%	-71.9%
Economic Development	- Current Expenditures	4,996,823	4.6%	2,739,473	3.3%	4,994,483	4.0%	3,391,780	2.8%	2,527,684	3.1%	18,650,243	3.6%	21,287,474	4.1%	-12.4%
	- Capital Outlay	650,884	0.6%	2,045,572	2.5%	884,178	0.7%	541,843	0.4%	943,477	1.1%	5,065,954	1.0%	11,197,398	2.2%	-54.8%
Airport	- Current Expenditures	609,103	0.6%	989,660	1.2%	748,438	0.6%	454,257	0.4%	279,189	0.3%	3,080,647	0.6%	2,741,965	0.5%	12.4%
	- Capital Outlay	854,802	0.8%	671,607	0.8%	636,249	0.5%	779,821	0.6%	290,315	0.4%	3,232,794	0.6%	2,466,692	0.5%	31.1%
Unallocated Pension Costs		---	---%	---	---%	39,156	0.0%	---	---%	15,506	0.0%	54,662	0.0%	194,002	0.0%	-71.8%
Unallocated Insurance Costs		38,287	0.0%	220	0.0%	219,746	0.2%	331,225	0.3%	219,053	0.3%	808,531	0.2%	2,083,750	0.4%	-61.2%
All Other Expenditures	- Current Expenditures	571,913	0.5%	613,947	0.7%	1,013,933	0.8%	788,439	0.6%	693,076	0.8%	3,681,308	0.7%	4,291,538	0.8%	-14.2%
	- Capital Outlay	12,314	0.0%	1,119,916	1.4%	35,735	0.0%	81,185	0.1%	129,851	0.2%	1,379,001	0.3%	1,240,512	0.2%	11.2%
Capital Outlay for Enterprise Funds		409,706	0.4%	364,585	0.4%	2,896,773	2.3%	4,466,667	3.7%	4,827,574	5.9%	12,965,305	2.5%	12,138,053	2.4%	6.8%
Debt Service	- Principal Payment on Bonds	18,312,837	16.7%	5,801,134	7.0%	20,382,060	16.3%	14,466,369	11.9%	3,676,149	4.5%	62,638,549	12.0%	50,844,791	9.9%	23.2%
	- Other Long-Term and Short-Term	1,490,896	1.4%	1,879,870	2.3%	1,360,213	1.1%	2,560,974	2.1%	3,586,403	4.3%	10,878,356	2.1%	9,482,858	1.8%	14.7%
	- Interest and Fiscal Charges	4,378,368	4.0%	2,666,197	3.2%	5,406,020	4.3%	4,447,028	3.7%	1,907,977	2.3%	18,805,590	3.6%	18,706,355	3.6%	0.5%
	Total Current Expenditures	$58,768,158	53.7%	$43,443,800	52.6%	$67,838,892	54.4%	$74,866,337	61.6%	$55,093,021	66.8%	$300,010,208	57.6%	$300,619,983	58.5%	-0.2%
	Total Capital Outlay	26,561,020	24.3%	28,820,143	34.9%	29,766,530	23.9%	25,242,315	20.8%	18,223,900	22.1%	128,613,908	24.7%	134,474,574	26.2%	-4.4%
	Total Debt Service	24,182,101	22.1%	10,347,201	12.5%	27,148,293	21.8%	21,474,371	17.7%	9,170,529	11.1%	92,322,495	17.7%	79,034,004	15.4%	16.8%
	Total Expenditures	**$109,511,279**	**100.0%**	**$82,611,144**	**100.0%**	**$124,753,715**	**100.0%**	**$121,583,023**	**100.0%**	**$82,487,450**	**100.0%**	**$520,946,611**	**100.0%**	**$514,128,561**	**100.0%**	**1.3%**
Other Financing Uses																
Debt Redemption - Refunded Bonds		$4,359,000		$---		$2,208,500		$4,350,000		$3,617,036		$14,534,536		$4,496,775		
Other Financing Uses		107,164		13,769		143,117		231,763		4,386		500,199		2,828,161		
Transfers to Enterprise Funds		350,593		1,073,143		3,786,336		1,185,334		2,502,490		8,897,896		8,138,285		
Transfers to Governmental Funds		13,198,283		4,829,632		13,011,969		7,201,993		6,040,730		44,282,607		37,554,569		
Total Expenditures and Other Financing Uses		**$127,526,319**		**$88,527,688**		**$143,903,637**		**$134,552,113**		**$94,652,092**		**$589,161,849**		**$567,146,351**		

*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, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ada	416,927	56,013	13,328	9,900	1,615,417	18,095	1,643,412	361,913	5,729	14,541	346,741	2,858,604	---	---	328,872	36,604	3,224,080
Adams	296,836	22,915	806	---	356,415	---	356,415	118,528	300	3,190	12,534	811,524	---	---	8,701	---	820,225
Adrian	486,141	75,026	10,693	---	474,586	---	474,586	168,506	1,065	12,172	12,674	1,240,863	640,000	---	152,560	174,128	2,207,551
Afton	1,745,326	---	138,255	6,440	160,125	13,993	180,558	55,440	15,861	999	3,290	2,139,729	6,939,054	---	---	701,808	9,780,591
Aitkin	1,041,356	11,995	88,216	394,991	1,098,184	314,465	1,807,640	213,954	25,908	24,479	467,413	3,680,961	---	---	75,000	665,466	4,421,427
Akeley	189,644	24,064	510	---	264,128	---	264,128	100,155	2,520	742	32,675	614,438	---	---	413,666	143,711	1,171,815
Albany	1,120,880	173,318	74,272	88,025	787,764	10,270	886,059	98,684	21,975	17,507	438,791	2,831,486	1,543,731	365,258	20,000	454,839	5,215,314
Albert Lea	7,663,371	1,696,849	342,797	1,808,498	7,603,544	335,630	9,747,672	846,773	117,614	392,003	223,179	21,030,258	4,900,000	51,070	1,528,063	4,121,500	31,630,891
Alberta	64,544	---	1,125	---	35,858	---	35,858	12,281	481	25	606	114,920	---	---	---	---	114,920
Albertville	3,596,744	434,682	197,878	3,398	1,904,803	50,000	1,958,201	648,359	1,000	86,644	358,035	7,281,543	235,000	3,450	---	344,000	7,863,993
Alden	221,719	17,182	2,050	4,292	217,256	---	221,548	50,317	1,948	1,883	29,045	545,692	---	2,600	---	1,025	549,317
Aldrich	7,642	---	1,900	---	14,288	---	14,288	95	---	638	5,432	29,995	---	---	---	---	29,995
Alexandria	7,551,172	1,475,720	667,749	981,183	3,347,788	1,151,411	5,480,382	1,818,840	109,146	156,660	1,920,257	19,179,926	---	33,524	200,000	819,534	20,232,984
Alpha	49,478	---	---	---	55,251	---	55,251	21,146	---	177	20,375	146,427	---	3,800	---	10,050	160,277
Altura	118,385	---	6,152	---	99,465	---	99,465	109,099	---	3,241	52,497	388,839	---	37,000	---	24,282	450,121
Alvarado	55,762	38,631	2,050	---	107,486	3,330	110,816	13,416	167	122	20,763	241,727	---	---	---	---	241,727
Amboy	260,613	---	1,219	---	181,360	600	181,960	58,031	1,650	4,196	17,527	525,196	---	---	---	106,628	631,824
Andover	11,361,169	690,161	452,422	---	754,079	205,711	959,790	2,779,521	99,304	341,392	507,792	17,191,551	---	854,057	596,930	548,902	19,191,440
Annandale	1,480,698	224,140	60,477	1,586	692,602	---	694,188	459,607	13,552	15,589	367,494	3,315,745	820,000	40,000	261,000	995,028	5,431,773
Anoka	10,199,712	779,143	670,749	215,701	2,098,278	---	2,313,979	1,957,783	125,260	131,820	608,569	16,787,015	---	644,999	2,808,000	1,342,553	21,582,567
Apple Valley	24,850,745	3,859,401	2,147,477	38,642	2,345,858	---	2,384,500	4,643,338	225,804	817,230	92,180	39,020,675	4,368,988	95,252	1,539,000	8,139,084	53,162,999
Appleton	1,343,647	69,353	2,006	5,587	961,114	---	966,701	375,391	3,093	8,129	530,378	3,298,698	---	10,655	---	25,000	3,334,353
Arco	44,291	---	1,248	---	32,338	---	32,338	4,400	---	526	17,685	100,488	---	850	---	---	101,338
Arden Hills	3,997,954	908,964	518,846	---	1,396,269	---	1,396,269	737,802	32,792	236,947	165,888	7,995,462	---	---	230,765	364,900	8,591,127
Argyle	128,784	99,632	1,625	12,732	676,558	5,570	694,860	132,927	597	2,610	95,706	1,156,741	---	---	---	306	1,157,047
Arlington	797,479	115,826	38,723	32,901	860,789	---	893,690	611,219	9,173	23,233	86,227	2,575,570	1,648,824	---	19,968	757,286	5,001,648
Ashby	242,401	38,163	2,090	---	141,560	---	141,560	237,686	1,669	1,447	48,609	713,625	1,280,900	---	---	---	1,994,525
Askov	126,383	---	2,983	---	106,826	---	106,826	24,291	67	4,029	5,579	270,158	---	---	---	---	270,158
Atwater	408,891	17,702	8,127	20,665	361,891	---	382,556	102,364	3,732	6,408	43,120	972,900	---	---	58,500	252,660	1,284,060

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Audubon	227,493	68,608	1,113	---	171,030	---	171,030	396,268	1,438	1,275	63,303	930,528	---	---	50,900	---	981,428
Aurora	953,578	131,141	6,974	2,234	992,469	261,940	1,256,643	178,827	8,547	13,851	126,011	2,675,572	4,685,000	2,360	---	229,548	7,592,480
Austin	7,014,083	846,070	586,348	279,582	10,331,561	296,703	10,907,846	832,637	210,935	427,868	1,790,309	22,616,096	---	---	1,651,878	306,000	24,573,974
Avoca	45,283	138	65	---	34,679	---	34,679	1,600	---	50	1,600	83,415	---	3,290	24,200	---	110,905
Avon	1,082,096	82,838	96,740	2,000	366,938	1,000	369,938	194,116	9,729	39,207	162,575	2,037,239	---	13,736	---	250,000	2,300,975
Babbitt	932,365	---	5,164	150,000	1,144,002	176,725	1,470,727	432,585	7,954	27,146	60,605	2,936,546	725,000	6,000	1,500	117,360	3,786,406
Backus	149,796	---	2,300	13,089	110,649	---	123,738	95,112	940	950	56,013	428,849	---	---	235,000	---	663,849
Badger	97,285	---	3,481	109,822	134,364	---	244,186	42,068	---	1,007	56,018	444,045	---	---	---	500	444,545
Bagley	692,406	80,533	12,414	---	568,004	---	568,004	140,858	5,757	4,521	26,986	1,531,479	---	---	41,552	---	1,573,031
Balaton	322,401	1,703	1,462	---	282,626	---	282,626	422,165	1,107	5,843	49,096	1,086,403	---	15,014	1	63,700	1,165,118
Barnesville	793,100	222,453	23,769	---	1,250,610	308,651	1,559,261	227,457	7,221	14,644	248,437	3,096,342	---	2,425	759,186	76,242	3,934,195
Barnum	184,477	---	3,816	---	190,475	---	190,475	65,270	---	300	18,594	462,932	---	---	---	13,373	476,305
Barrett	214,863	---	3,645	---	99,330	---	99,330	99,463	1,423	333	26,673	445,730	---	---	---	15,375	461,105
Barry	9,528	---	---	---	10,027	---	10,027	---	---	3	407	19,965	---	---	---	---	19,965
Battle Lake	603,752	3,540	10,180	---	139,725	1,425	141,150	15,863	3,608	3,284	202,293	983,670	---	---	129,000	23,000	1,135,670
Baudette	334,662	---	5,349	---	427,730	---	427,730	69,975	6,540	4,247	276,158	1,124,661	---	---	345,000	---	1,469,661
Baxter	8,914,775	995,347	216,243	82,455	1,438,141	27,416	1,548,012	866,212	88,196	291,566	508,775	13,429,126	8,725,304	3,300	1,476,190	3,568,196	27,202,116
Bayport	1,401,773	24,215	138,698	30	1,198,579	4,455	1,203,064	675,394	52,709	233,369	869,598	4,598,820	2,066,504	---	32,950	---	6,698,274
Beardsley	38,212	264	1,860	---	97,425	---	97,425	33,874	1,238	795	5,088	178,756	---	---	---	14,755	193,511
Beaver Bay	295,389	91	7,890	---	35,828	6,000	41,828	26,346	---	324	13,643	385,511	---	---	---	---	385,511
Beaver Creek	133,513	---	150	---	70,973	14,856	85,829	14,572	480	450	15,083	250,077	---	4,984	52,000	20,083	327,144
Becker	4,848,063	125,361	98,549	---	592,925	---	592,925	851,319	14,270	74,949	199,590	6,805,026	---	10,282	164,854	1,578,145	8,558,307
Bejou	12,806	---	3,530	---	27,872	---	27,872	---	---	43	685	44,936	---	---	---	---	44,936
Belgrade	265,525	31,093	5,575	1,930	262,281	1,560	265,771	127,090	1,662	1,564	182,727	881,007	---	---	4,900	69,317	955,224
Belle Plaine	4,787,236	611,675	172,582	215,339	1,419,219	---	1,634,558	552,920	23,928	61,855	184,526	8,029,280	3,670,805	3,066	28,630	449,671	12,181,452
Bellechester	35,626	---	3,801	---	29,760	---	29,760	15,561	822	54	5,946	91,570	---	---	---	15,000	106,570
Bellingham	39,287	---	990	---	82,894	---	82,894	41,732	30	2,406	19,409	186,748	---	705	7,879	---	195,332
Beltrami	22,879	---	200	---	40,854	5,000	45,854	11,745	---	31	5,994	86,703	---	---	---	---	86,703
Belview	101,765	---	3,385	5,347	210,146	---	215,493	18,097	---	1,784	20,919	361,443	---	---	---	---	361,443

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Bemidji	5,717,052	628,117	771,973	946,525	7,085,067	---	8,031,592	1,801,596	211,621	174,014	540,987	17,876,952	---	25,790	3,112,854	1,861,131	22,876,727
Bena	13,240	---	1,525	---	39,630	---	39,630	8,796	205	14	976	64,386	---	2,100	---	---	66,486
Benson	1,653,694	8,108	23,266	317,232	1,371,821	31,571	1,720,624	462,208	22,397	62,662	476,297	4,429,256	---	4,590	164,989	659,961	5,258,796
Bertha	88,727	1,050	1,550	21,143	184,063	1,398	206,604	46,976	758	619	14,721	361,005	---	---	---	8,618	369,623
Bethel	250,135	---	10,324	---	65,960	8,542	74,502	11,214	1,390	663	11,898	360,126	---	---	30,249	61,414	451,789
Big Falls	64,061	---	202	1,113,900	100,708	19,878	1,234,486	33,130	---	3,007	44,130	1,379,016	415,000	---	10,000	---	1,804,016
Big Lake	4,440,113	628,814	321,082	66,013	1,417,084	119,716	1,602,813	386,662	41,781	44,919	107,363	7,573,547	4,610,893	1,625	424,267	2,491,442	15,101,774
Bigelow	35,166	671	542	---	77,091	---	77,091	43,318	---	403	15,381	172,572	---	---	35,000	---	207,572
Bigfork	150,152	---	1,875	---	224,220	---	224,220	156,473	1,957	953	57,734	593,364	---	---	515	---	593,879
Bingham Lake	109,183	---	1,550	---	33,840	---	33,840	4,073	---	2,006	827	151,479	---	---	16,761	---	168,240
Birchwood	352,418	8,093	33,572	---	16,445	2,212	18,657	445	672	341	3,754	417,952	---	---	---	62,017	479,969
Bird Island	445,057	11,907	13,505	---	456,147	---	456,147	43,495	5,452	12,911	105,636	1,094,110	22,509	---	---	146,269	1,262,888
Biscay	20,201	---	2,615	---	24,473	---	24,473	---	---	10	24,368	71,667	---	---	---	---	71,667
Biwabik	834,818	---	11,456	---	418,849	---	418,849	78,153	4,147	6,311	800,492	2,154,226	---	---	---	11,000	2,165,226
Blackduck	238,401	31,685	2,258	---	301,904	7,000	308,904	116,606	2,874	16,928	65,876	783,532	---	5,019	104,200	32,000	924,751
Blaine	23,216,490	1,372,464	2,223,602	33,001	2,683,232	1,685,384	4,401,617	5,854,816	258,261	743,940	578,536	38,649,726	---	103,850	11,784,409	1,114,439	51,652,424
Blomkest	52,434	---	---	2,473	50,010	4,090	56,573	37,710	---	352	16,689	163,758	---	---	---	7,000	170,758
Blooming Prairie	579,477	72,549	11,989	2,500	857,996	7,265	867,761	96,140	6,843	12,788	458,309	2,105,856	470,000	460	---	84,352	2,660,668
Bloomington	89,489,868	4,469,106	6,241,921	9,663,836	10,289,102	2,749,013	22,701,951	3,935,406	1,251,693	1,141,667	8,311,098	137,542,710	12,921,080	---	488,759	10,171,202	161,123,751
Blue Earth	1,519,495	528,546	32,602	27,713	2,729,501	24,269	2,781,483	673,735	440	37,387	312,821	5,886,509	3,341,681	441	61,074	1,135,883	10,425,588
Bluffton	48,327	---	2,185	---	59,787	---	59,787	10,450	---	265	65,503	186,517	---	---	---	1,445	187,962
Bock	24,329	---	6,482	---	24,723	---	24,723	---	67	18	1,875	57,494	---	---	---	---	57,494
Borup	10,424	---	1,250	---	39,228	---	39,228	150	---	100	4,793	55,945	---	---	---	---	55,945
Bovey	421,836	149,516	1,987	78,594	368,022	118,206	564,822	74,707	4,965	1,138	35,474	1,254,445	22,401	---	---	---	1,276,846
Bowlus	43,465	---	2,760	---	94,813	---	94,813	13,752	530	364	118,197	273,881	---	---	511	70,779	345,171
Boy River*	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	88,519	---	1,025	---	86,348	---	86,348	30,089	1,384	7,051	42,429	256,845	---	---	---	---	256,845
Braham	628,449	19,371	9,127	317,073	653,364	3,890	974,327	87,697	4,652	12,856	24,729	1,761,208	---	---	10,000	109,246	1,880,454
Brainerd	6,499,928	944,571	400,253	1,236,805	6,000,917	524,933	7,762,655	2,016,129	195,222	24,514	1,267,290	19,110,562	2,014,316	89,424	60,000	643,929	21,918,231

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Brandon	186,301	92,671	2,040	---	113,758	---	113,758	42,554	---	4,735	54,398	496,457	---	---	---	70,408	566,865
Breckenridge	849,937	149,135	28,370	600	1,813,626	244,672	2,058,898	385,618	23,277	62,934	316,848	3,875,017	2,256,578	---	260,811	2,855,626	9,248,032
Breezy Point	1,786,773	244,806	86,019	---	122,244	12,000	134,244	89,881	22,171	19,730	43,870	2,427,494	---	---	---	353,443	2,780,937
Brewster	176,065	41,448	4,839	---	225,451	---	225,451	130,111	783	1,561	50,274	630,532	---	---	100,000	---	730,532
Bricelyn	157,243	---	375	3,529	164,362	896	168,787	33,996	200	8,347	64,224	433,172	---	5,000	---	---	438,172
Brook Park	18,640	---	4,559	---	52,740	---	52,740	19,222	---	49	12,096	107,306	---	---	---	---	107,306
Brooklyn Center	20,513,442	1,715,159	859,534	406,617	3,749,346	592,513	4,748,476	1,002,616	291,682	203,172	394,666	29,728,747	10,326,057	4,820	276,312	4,265,272	44,601,208
Brooklyn Park	41,108,821	2,044,582	2,885,834	1,384,326	5,447,589	1,161,349	7,993,264	5,180,429	587,341	1,576,038	4,549,207	65,925,516	---	725	153,435	3,362,772	69,442,448
Brooks	30,568	---	265	---	42,174	---	42,174	21,208	---	1,555	4,705	100,475	---	---	---	---	100,475
Brookston	26,076	---	---	---	20,216	---	20,216	---	---	---	---	46,292	---	---	---	---	46,292
Brooten	319,923	113,185	11,862	---	232,412	4,455	236,867	51,762	2,204	2,301	63,185	801,289	---	---	---	127,885	929,174
Browerville	174,552	5,306	9,856	---	287,437	---	287,437	54,561	1,661	1,452	88,063	622,888	---	---	119,599	30,347	772,834
Browns Valley	241,309	---	2,570	---	385,183	---	385,183	73,631	3,597	3,951	38,676	748,917	---	---	---	26,614	775,531
Brownsdale	234,979	25,550	3,708	---	253,788	4,525	258,313	800	5,574	1,053	15,526	545,503	---	---	---	41,239	586,742
Brownsville	125,273	6,000	4,045	---	88,349	625	88,974	83,847	845	---	141,554	450,538	---	6,500	58,584	2,880	518,502
Brownton	396,906	42,923	6,392	4,542	302,284	---	306,826	137,729	1,912	791	288,791	1,182,270	215,550	---	---	---	1,397,820
Bruno	20,662	---	36	---	29,578	---	29,578	13,175	---	14	13,469	76,934	---	---	---	105	77,039
Buckman	44,189	---	3,565	---	45,590	1,479	47,069	28,289	27	11	6,105	129,255	---	---	---	---	129,255
Buffalo	5,577,170	90,361	382,675	1,385,639	6,364,335	43,251	7,793,225	3,177,048	31,465	261,440	685,831	17,999,215	7,794,075	35,651	2,037,530	709,851	28,576,322
Buffalo Lake	381,390	125,449	1,602	4,774	283,139	---	287,913	101,288	1,861	17,926	59,642	977,071	---	---	---	274,711	1,251,782
Buhl	179,462	14,211	3,869	---	654,646	135,141	789,787	131,033	1,113	1,913	30,399	1,151,787	---	---	9,800	1,114,523	2,276,110
Burnsville	31,959,688	2,585,543	2,026,415	1,407,049	5,987,133	846,558	8,240,740	6,973,529	378,940	1,054,573	293,308	53,512,736	7,845,984	141,253	1,140,486	5,095,154	67,735,613
Burtrum	19,526	100	2,040	---	41,614	---	41,614	505	100	35	11,151	75,071	---	---	---	---	75,071
Butterfield	105,380	2,758	6,773	---	231,159	---	231,159	60,765	1,469	976	31,464	440,744	---	---	15,000	---	455,744
Byron	2,846,994	698,316	262,058	---	569,833	6,147	575,980	389,323	7,673	11,238	65,451	4,857,033	1,279,200	---	---	620,394	6,756,627
Caledonia	819,792	295	14,892	2,295	1,105,144	25,565	1,133,004	475,041	19,528	11,238	181,272	2,655,062	---	---	16,007	144,054	2,815,123
Callaway	43,799	762	107	---	66,095	---	66,095	74,379	11,651	1,315	409,882	607,990	49,750	---	102,755	204,011	964,506
Calumet	171,294	---	1,000	49,000	162,532	1,443	212,975	14,538	620	60	17,493	417,980	---	---	33,557	---	451,537
Cambridge	5,245,900	866,002	385,333	375,697	1,605,936	185,732	2,167,365	612,316	64,799	115,465	26,950	9,484,130	1,532,130	23,208	528,000	2,411,619	13,979,087

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Campbell	25,174	---	579	166,413	98,365	---	264,778	12,550	17	645	3,790	307,533	---	---	---	---	307,533
Canby	770,646	11,344	3,140	38,473	1,435,530	---	1,474,003	117,721	4,579	28,120	256,264	2,665,817	2,313,914	---	---	744,237	5,723,968
Cannon Falls	2,829,964	247,880	50,558	54,340	798,602	113,047	965,989	222,113	35,354	10,343	307,417	4,669,618	---	9,364	161,450	1,719,416	6,559,848
Canton	120,593	---	1,345	---	128,109	---	128,109	10,786	1,207	3,120	10,152	275,312	27,029	---	---	10,421	312,762
Carlos	174,193	34,933	8,364	---	104,855	---	104,855	46,695	1,687	1,142	49,915	421,784	1,164,613	---	---	126,351	1,712,748
Carlton	348,319	---	12,668	---	304,818	5,000	309,818	124,493	3,211	3,869	63,580	865,958	1,090,000	---	---	64,000	2,019,958
Carver	2,267,113	105,716	182,292	71,544	172,691	222,118	466,353	425,858	9,039	48,466	48,937	3,553,774	2,368,338	---	315,000	122,778	6,359,890
Cass Lake	352,004	338	30,061	---	477,328	9,542	486,870	50,970	116	5,317	18,746	944,422	---	---	253,459	356,850	1,554,731
Cedar Mills	20,523	---	---	---	14,314	---	14,314	---	---	105	231	35,173	---	---	---	---	35,173
Center City	210,761	20,387	8,282	---	52,690	---	52,690	161,243	848	906	61,291	516,408	---	---	47,284	---	563,692
Centerville	2,420,824	311,689	134,781	48,249	316,077	---	364,326	30,198	22,230	29,336	13,625	3,327,009	1,385,000	50,109	---	498,000	5,260,118
Ceylon	55,417	125	2,480	8,212	161,762	1,185	171,159	785	647	492	45,356	276,461	---	---	---	---	276,461
Champlin	9,748,224	785,477	533,640	60,157	2,901,833	60,384	3,022,374	4,347,826	258,895	389,088	193,282	19,278,806	---	3,103,115	494,881	7,697,548	30,574,350
Chandler	101,234	---	75	---	84,798	---	84,798	48,394	---	6,480	9,802	250,783	---	---	15,000	---	265,783
Chanhassen	10,930,458	1,664,424	1,296,003	111,333	4,425,733	360,073	4,897,139	1,047,673	117,189	176,731	253,393	20,383,010	---	41,015	487,604	1,671,240	22,582,869
Chaska	13,150,434	2,076,637	1,259,621	71,266	2,039,139	568,355	2,678,760	4,567,297	95,736	215,368	708,205	24,752,058	17,181,342	83,945	6,325,607	7,886,921	56,229,873
Chatfield	1,576,427	35,176	27,182	940	2,288,683	62,271	2,351,894	395,064	11,639	61,555	284,583	4,743,520	---	---	307,954	299,375	5,350,849
Chickamaw Beach	31,413	---	350	---	10,398	---	10,398	---	---	1,989	701	44,851	---	---	---	---	44,851
Chisago City	2,196,356	216,779	56,135	---	352,930	9,367	362,297	307,861	---	45,853	246,685	3,431,966	---	649	185,439	57,956	3,676,010
Chisholm	1,214,255	83,298	26,673	2,500	4,339,238	951,035	5,292,773	185,808	51,015	20,280	213,942	7,088,044	450,602	18,680	---	---	7,557,326
Chokio	98,525	488	600	157,026	157,501	---	314,527	17,354	295	799	47,148	479,736	199,000	---	---	91,542	770,278
Circle Pines	2,587,091	436,525	73,791	---	487,175	125,000	612,175	154,575	14,375	104,874	75,343	4,058,749	1,838,811	---	---	1,645,677	7,543,237
Clara City	718,536	126,029	7,157	---	623,233	---	623,233	77,775	14,241	24,443	66,851	1,658,265	---	---	65,271	60,101	1,783,637
Claremont	377,220	9,048	4,990	---	187,176	---	187,176	20,010	1,345	6,926	73,904	680,619	313,000	59,179	---	24,207	1,077,005
Clarissa	194,370	---	207	1,500	244,710	---	246,210	22,021	1,630	1,945	30,147	496,530	---	---	5,000	14,700	516,230
Clarkfield	400,392	3,842	4,494	8,772	406,729	36,683	452,184	73,999	2,676	3,315	86,348	1,027,250	29,488	1,303	---	---	1,058,041
Clarks Grove	116,411	447	7,710	---	236,087	---	236,087	51,019	---	2,046	63,437	477,157	---	2,425	---	---	479,582
Clear Lake	325,313	---	3,969	---	95,444	---	95,444	225,205	1,963	142	49,043	701,079	---	8,296	8,520	16,674	734,569
Clearbrook	301,432	17,259	1,935	---	213,376	---	213,376	139,541	1,057	709	52,721	728,030	---	100	98,130	---	826,260

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Clearwater	1,152,073	85,498	47,499	---	351,731	---	351,731	155,549	7,173	10,037	70,751	1,880,311	1,907,258	4,522	---	63,010	3,855,101
Clements	52,701	---	1,160	---	68,563	---	68,563	17,914	---	2,911	45,812	189,061	---	---	---	---	189,061
Cleveland	247,708	2,728	9,750	---	200,252	17,739	217,991	50,586	8,985	2,658	131,966	672,372	---	---	---	49,513	721,885
Climax	65,739	---	625	254,709	76,289	---	330,998	6,883	6,415	236	16,029	426,925	---	---	220,374	22,743	670,042
Clinton	52,415	---	700	---	181,159	---	181,159	30,826	1,113	207	35,988	302,408	---	---	---	---	302,408
Clitherall	9,839	---	2,890	---	29,830	---	29,830	---	---	550	1,897	45,006	---	---	---	---	45,006
Clontarf	47,006	---	---	---	37,987	---	37,987	4,837	320	---	639	90,789	---	---	2,393	---	93,182
Cloquet	3,788,522	120,042	110,771	2,786	2,748,395	18,329	2,769,510	459,391	65,927	99,974	83,140	7,497,277	---	---	237,310	1,037,872	8,772,459
Coates	46,800	---	2,200	---	8,271	---	8,271	12,369	2,685	1,261	4	73,590	---	---	---	---	73,590
Cobden	3,115	---	1,612	---	6,788	---	6,788	---	---	8	3,937	15,460	---	---	---	---	15,460
Cohasset	2,426,302	---	12,475	---	193,763	12,890	206,653	56,862	6,656	74,568	26,541	2,810,057	---	201,073	---	2,233,877	5,245,007
Cokato	1,253,127	---	50,012	---	645,752	---	645,752	307,140	6,322	13,803	177,459	2,453,615	---	---	---	397,011	2,850,626
Cold Spring	1,343,040	658,802	105,980	41,217	759,439	---	800,656	461,172	29,699	127,617	293,145	3,820,111	---	800	284,400	38,375	4,143,686
Coleraine	875,686	16,844	10,312	---	715,647	50,000	765,647	95,300	13,944	1,296	87,106	1,866,135	1,125,319	---	114,577	110,536	3,216,567
Cologne	859,526	193,346	101,991	2,500	258,697	---	261,197	217,215	2,650	38,079	84,381	1,758,385	---	---	---	---	1,758,385
Columbia Heights	11,225,781	1,116,734	626,547	691,879	2,725,147	662,158	4,079,184	1,257,751	124,067	318,284	168,326	18,916,674	7,168,651	9,135	429,099	4,977,811	31,501,370
Columbus	2,468,602	758,272	93,295	---	115,196	35,007	150,203	129,096	34,505	13,816	120,973	3,768,762	4,349,965	---	---	837,820	8,956,547
Comfrey	206,582	8,940	3,055	84,512	150,410	---	234,922	185,254	981	12,630	75,605	727,969	---	---	---	31,550	759,519
Comstock	16,561	---	---	---	25,274	---	25,274	---	---	290	1,384	43,509	---	---	---	---	43,509
Conger	59,846	---	---	---	56,435	1,000	57,435	41,850	3,938	1,312	4,254	168,635	---	7,372	3,600	---	179,607
Cook	365,068	---	6,330	126,475	229,102	332,490	688,067	249,976	2,518	6,271	49,523	1,367,753	---	---	---	124,872	1,492,625
Coon Rapids	29,175,688	2,210,103	1,471,009	609,715	5,312,049	523,097	6,444,861	3,561,198	310,455	1,199,488	1,083,958	45,456,760	8,759,065	1,054,000	69,075	7,131,511	62,470,411
Corcoran	3,359,887	3,599	320,160	2,613	268,370	38,162	309,145	740,728	41,988	5,019	106,101	4,886,627	---	38,137	---	46,205	4,970,969
Correll	13,372	---	---	---	16,197	---	16,197	---	---	12	2,042	31,623	---	---	---	---	31,623
Cosmos	265,602	99,489	8,933	---	175,083	---	175,083	122,642	416	2,555	16,896	691,616	---	---	---	325,807	1,017,423
Cottage Grove	14,852,801	1,499,796	1,305,442	30,171	2,092,743	292,840	2,415,754	5,528,843	228,642	266,932	933,559	27,031,769	5,954,245	53,267	686,705	2,362,952	36,088,938
Cottonwood	635,766	101,697	9,772	24,284	351,809	---	376,093	137,456	2,629	18,901	157,975	1,440,289	101,400	13,000	3,077	62,739	1,620,505
Courtland	197,537	71,217	8,297	---	110,323	---	110,323	2,027	---	8,814	9,651	407,866	---	---	41,490	323,015	772,371
Cromwell	159,921	---	250	---	56,721	16,531	73,252	123,840	---	261	18,615	376,139	---	---	75,000	---	451,139

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Crookston	2,522,841	633,104	87,271	396,558	4,115,914	461,242	4,973,714	880,551	63,315	86,676	211,083	9,458,555	---	5,500	137,080	---	9,601,135
Crosby	1,492,619	152,910	31,376	46,230	1,184,769	150,000	1,380,999	721,987	10,843	88,949	393,624	4,273,307	---	1,532	20,000	3,085	4,297,924
Crosslake	2,728,150	41,065	68,160	2,500	153,690	29,200	185,390	370,511	27,646	5,681	157,570	3,584,173	569,790	179,054	288,752	---	4,621,769
Crystal	9,664,690	3,328,989	808,695	33,669	3,034,103	116,940	3,184,712	932,081	355,566	296,225	400,404	18,971,362	2,642,777	33,224	380,352	551,084	22,578,799
Currie	129,416	196	1,896	---	97,740	---	97,740	18,348	---	597	8,701	256,894	---	3,229	---	24,822	284,945
Cuyuna	152,764	---	6,433	15,000	51,510	---	66,510	13,500	77	193	180,941	420,418	---	---	---	---	420,418
Cyrus	53,248	628	1,390	52,174	253,132	---	305,306	18,481	150	8,192	19,866	407,261	100,000	2,001	---	95,105	604,367
Dakota	110,267	---	315	2,500	52,442	---	54,942	35,121	---	913	3,810	205,368	---	---	---	1,781	207,149
Dalton	53,088	---	650	---	79,001	---	79,001	29,407	---	698	3,140	165,984	---	90	---	7,615	173,689
Danube	197,561	14,506	2,545	---	195,733	---	195,733	98,997	3,030	7,922	11,958	532,252	---	---	---	38,500	570,752
Danvers	38,358	---	460	---	27,066	---	27,066	28,325	1,173	48	20,736	116,166	---	---	---	---	116,166
Darfur	44,596	---	729	4,861	67,392	---	72,253	14,138	---	415	24,239	156,370	---	---	360	9,916	166,646
Darwin	69,117	2,788	5,011	---	60,297	---	60,297	27,527	461	587	19,044	184,832	---	---	---	---	184,832
Dassel	694,625	32,350	5,023	---	434,714	---	434,714	125,985	2,180	3,382	77,556	1,375,815	---	---	---	101,988	1,477,803
Dawson	1,090,179	279	2,670	---	657,476	8,120	665,596	114,035	9,810	25,268	85,649	1,993,486	---	24,108	---	98,759	2,116,353
Dayton	3,179,215	2,327,014	289,369	20,723	213,022	8,434	242,179	1,073,366	66,266	253,977	441,543	7,872,929	12,105,759	14,525	30,000	450,713	20,473,926
De Graff	22,746	---	70	---	33,305	---	33,305	2,900	---	---	15,185	74,206	---	---	---	---	74,206
Deephaven	2,114,084	535	255,794	---	243,904	18,115	262,019	521,927	81,815	52,412	181,472	3,470,058	---	13,132	27,743	273,000	3,783,933
Deer Creek	53,515	44	1,910	---	97,549	---	97,549	28,043	200	3,365	53,335	237,961	---	---	31,520	104,510	373,991
Deer River	551,040	16,750	40,928	---	784,951	---	784,951	239,943	12,850	405	57,284	1,704,151	301,640	14,423	---	---	2,020,214
Deerwood	456,745	14,435	10,195	68,944	113,770	---	182,714	210,019	8,927	12,553	138,282	1,033,870	---	---	14,681	5,000	1,053,551
Delano**	3,299,842	5,302	423,044	57,656	507,759	36,353	601,768	753,893	500	57,336	148,302	5,289,987	1,050,070	977	998,591	2,059,876	9,399,501
Delavan	169,211	699	1,592	---	75,987	1,606	77,593	23,505	3	4,365	10,219	287,187	---	---	---	---	287,187
Delhi	25,327	2,743	155	---	22,614	---	22,614	---	23	34	1,024	51,920	---	---	---	---	51,920
Dellwood	584,831	---	77,080	---	24,440	2,254	26,694	---	4,873	372	5,215	699,065	---	---	---	---	699,065
Denham	7,024	---	1,700	---	6,759	---	6,759	---	---	133	---	15,616	---	---	---	---	15,616
Dennison**	157,475	---	19,339	---	21,893	---	21,893	1,357	97	1,015	25,126	226,302	---	---	77,378	---	303,680
Dent	50,012	2,838	9,615	---	57,536	1,153	58,689	81,061	---	760	88,878	291,853	---	2,800	26,507	5,000	326,160
Detroit Lakes	5,534,921	1,551,924	365,802	257,750	1,771,236	2,625,934	4,654,920	1,299,750	92,024	95,561	209,692	13,804,594	7,494,189	1,011,426	1,283,025	3,361,264	26,954,498

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Dexter	128,357	6,067	4,195	---	92,198	---	92,198	1,275	---	134	24,606	256,832	---	---	---	---	256,832
Dilworth	1,117,043	1,286,214	65,183	---	1,250,958	30,021	1,280,979	161,297	46,476	17,244	116,670	4,091,106	7,539,571	---	16,800	2,317,834	13,965,311
Dodge Center	1,380,795	113,380	16,013	185,659	811,179	40,286	1,037,124	176,970	14,144	11,378	74,834	2,824,638	---	---	106,050	795,657	3,726,345
Donaldson	24,089	---	---	---	13,458	---	13,458	5,093	---	13	302	42,955	---	---	---	---	42,955
Donnelly	48,240	33,999	900	1,250	86,286	---	87,536	18,760	363	519	5,308	195,625	---	---	---	---	195,625
Doran	8,243	---	---	---	21,163	---	21,163	3,500	70	329	883	34,188	---	---	---	---	34,188
Dover	226,856	16,718	11,764	---	162,452	---	162,452	23,104	764	86	27,113	468,857	---	---	---	20,040	488,897
Dovray	28,984	---	1,100	122	28,560	---	28,682	9,027	---	158	13,521	81,472	---	8,025	---	5,125	94,622
Duluth	51,191,074	1,983,776	1,783,741	9,608,440	47,041,470	1,581,742	58,231,652	11,360,901	652,033	283,793	4,602,466	130,089,436	24,744,031	---	6,586,520	13,681,843	175,101,830
Dumont	54,544	---	50	---	27,365	---	27,365	3,200	---	13	5,003	90,175	8,700	---	---	---	98,875
Dundas	1,362,054	---	27,634	---	195,709	---	195,709	10,824	10,415	7,591	42,339	1,656,566	---	---	71,608	138,404	1,866,578
Dundee	23,283	---	25	13,180	28,791	---	41,971	1,886	398	150	3,322	71,035	---	---	4,400	---	75,435
Dunnell	99,478	---	837	860	82,261	845	83,966	450	240	301	5,011	190,283	---	---	---	---	190,283
Eagan	30,899,058	3,351,738	1,420,861	3,975,475	5,058,082	514,717	9,548,274	3,892,044	252,056	191,346	736,459	50,291,836	---	10,493	1,516,244	13,612,875	65,431,448
Eagle Bend	179,020	139,044	645	---	935,691	---	935,691	84,382	6,908	3,391	69,398	1,418,479	1,232,185	---	84,010	71,084	2,805,758
Eagle Lake	694,187	70,244	116,630	2,000	678,016	---	680,016	334,247	15,022	28,941	168,260	2,107,547	---	---	132,311	14,382	2,254,240
East Bethel	5,462,470	71,415	298,966	485,206	1,477,699	84,000	2,046,905	195,252	45,049	17,879	67,844	8,205,780	11,850,000	---	---	577,716	20,633,496
East Grand Forks	4,682,355	1,245,386	128,766	215,982	3,948,678	---	4,164,660	1,247,753	96,018	59,313	300,353	11,924,604	3,897,980	148,110	1,459,323	3,079,791	20,509,808
East Gull Lake	475,536	63,278	23,022	---	35,090	---	35,090	1,638	---	1,118	299,257	898,939	1,364,580	---	---	---	2,263,519
Easton	138,757	---	850	---	69,419	---	69,419	28,045	393	1,428	7,746	246,638	---	---	---	---	246,638
Echo	154,893	6,846	598	---	96,353	---	96,353	17,114	63	1,163	13,920	290,950	---	---	---	---	290,950
Eden Prairie	39,914,008	7,406,549	3,625,244	394,822	5,348,302	556,716	6,299,840	6,053,822	344,384	276,176	5,909,459	69,829,482	---	4,600	1,070,000	3,301,372	74,205,454
Eden Valley	491,808	81,955	10,750	---	334,870	---	334,870	71,674	3,466	17,479	265,741	1,277,743	11,565	---	9,500	56,334	1,355,142
Edgerton	363,010	6,450	8,926	6,405	389,988	11,565	407,958	164,627	1,513	4,463	98,041	1,054,988	1,200,000	---	---	---	2,254,988
Edina	33,439,920	4,132,128	4,907,364	281,808	5,724,508	87,650	6,093,966	5,631,513	1,195,271	195,314	361,425	55,956,901	12,975,023	245,676	384,476	2,848,294	72,410,370
Effie	33,321	---	1,600	---	21,729	---	21,729	575	---	116	7,050	64,391	---	---	---	---	64,391
Eitzen	100,172	---	1,265	---	81,566	---	81,566	370	50	826	49,138	233,387	---	---	---	---	233,387
Elba	39,365	---	1,769	---	38,336	---	38,336	1,130	---	3	5,863	86,466	---	---	---	---	86,466
Elbow Lake	707,357	206,968	5,298	167,374	657,188	20,657	845,219	220,744	3,997	6,838	112,299	2,108,720	19,524	---	258,736	27,500	2,414,480

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Elgin	539,093	20,179	6,369	---	367,002	8,915	375,917	129,112	2,526	2,446	143,167	1,218,809	99,000	---	153	94,472	1,412,434
Elizabeth	37,118	---	1,590	---	59,238	995	60,233	17,958	---	755	69,036	186,690	---	5,500	---	29,000	221,190
Elk River	12,723,994	315,259	639,791	---	4,022,161	70,917	4,093,078	2,814,192	169,459	518,113	1,113,176	22,387,062	---	3,017,674	1,708,411	2,995,376	30,108,523
Elko New Market	1,914,697	171,322	121,379	---	615,689	29,990	645,679	351,749	20,959	15,629	98,935	3,340,349	1,789,116	---	---	380,000	5,509,465
Elkton	44,796	---	851	---	20,587	---	20,587	1,177	---	245	1,774	69,430	---	---	---	500	69,930
Ellendale	335,507	50,283	2,983	---	196,461	16,482	212,943	67,268	---	1,747	15,771	686,502	---	---	---	15,315	701,817
Ellsworth	139,833	534	---	27,689	209,493	---	237,182	1,000	---	7,336	12,926	398,811	---	12,000	---	---	410,811
Elmdale	16,552	---	1,600	---	19,007	1,429	20,436	8,946	---	304	2,569	50,407	---	---	---	---	50,407
Elmore	254,539	6,808	2,039	638	274,200	14,771	289,609	27,552	1,193	1,092	50,759	633,591	---	17,269	---	---	650,860
Elrosa	36,868	---	1,441	2,855	57,336	---	60,191	45,229	163	291	63,314	207,497	---	---	---	---	207,497
Ely	1,815,068	3,333	92,989	3,444,611	3,000,798	310,565	6,755,974	853,716	47,148	26,197	112,283	9,706,708	---	20,346	---	592,275	10,319,329
Elysian	526,190	42,843	43,568	63,003	46,797	33,581	143,381	86,654	335	3,004	103,550	949,525	349,620	---	---	12,648	1,311,793
Emily	775,246	91,009	32,085	---	151,183	---	151,183	26,152	3,467	4,072	35,573	1,118,787	---	---	---	94,115	1,212,902
Emmons	156,942	---	936	---	118,630	---	118,630	36,539	---	3,458	25,589	342,094	---	---	---	12,200	354,294
Erhard	28,751	5,925	1,575	---	37,873	505	38,378	2,159	---	20	6,148	82,956	---	---	---	---	82,956
Erskine	186,203	3,305	2,160	2,000	146,439	3,948	152,387	56,767	50	868	45,375	447,115	---	1,550	---	20,761	469,426
Evan	13,951	---	1,000	---	24,018	---	24,018	---	---	269	---	39,238	---	---	1,000	---	40,238
Evansville	259,015	191,513	2,615	283,851	169,600	---	453,451	36,293	1,952	5,015	62,448	1,012,302	378,706	4,000	166,010	109,281	1,670,299
Eveleth	1,271,748	52,257	12,694	92,580	3,564,729	602,646	4,259,955	639,311	51,930	8,665	271,005	6,567,565	---	10,000	---	680,385	7,257,950
Excelsior	1,558,856	164,833	267,432	13,947	41,987	21,414	77,348	228,674	69,038	48,621	67,295	2,482,097	---	4,543	110,400	251,618	2,848,658
Eyota	591,257	189,190	44,635	---	717,531	---	717,531	51,021	2,542	2,147	15,997	1,614,320	2,395,354	---	16,197	534,416	4,560,287
Fairfax	483,471	89,994	11,693	---	533,482	---	533,482	254,915	6,087	9,993	36,609	1,426,244	725,000	---	180,000	179,413	2,510,657
Fairmont	3,549,726	589,366	213,922	---	4,346,635	---	4,346,635	1,127,252	56,129	89,352	770,913	10,743,295	2,354,175	38,485	1,565,689	801,113	15,502,757
Falcon Heights	1,284,553	76,673	80,864	---	1,087,109	---	1,087,109	238,876	80,415	14,783	50,185	2,913,458	---	270	---	24,716	2,938,444
Faribault	8,730,560	795,413	450,594	1,064,818	7,615,114	466,768	9,146,700	4,479,930	146,555	311,071	306,470	24,367,293	3,060,000	58,312	---	4,085,485	31,571,090
Farmington	11,840,769	661,187	370,889	53,075	2,051,114	141,946	2,246,135	897,726	52,299	178,104	82,912	16,330,021	3,184,641	157,599	1,471,687	4,465,852	25,609,800
Farwell	9,393	---	99	---	21,342	---	21,342	1,452	---	8	4,332	36,626	---	---	---	---	36,626
Federal Dam	45,276	---	1,200	---	12,717	---	12,717	---	---	2	1,355	60,550	---	---	---	---	60,550
Felton	24,262	---	1,630	678,893	55,462	---	734,355	3,727	---	7	5,840	769,821	611,000	---	---	---	1,380,821

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Fergus Falls	6,533,084	472,552	195,553	74,672	4,768,382	202,523	5,045,577	1,439,712	118,317	192,679	715,642	14,713,116	1,858,426	54,057	1,524,691	3,186,175	21,336,465
Fertile	213,404	1,403	4,495	---	449,469	---	449,469	192,617	121	1,488	29,353	892,350	---	---	---	---	892,350
Fifty Lakes	474,625	6,137	13,225	349	29,559	---	29,908	11,215	345	9,779	34,536	579,770	---	---	---	3,521	583,291
Finlayson	76,871	408	1,485	---	73,351	---	73,351	73,584	---	733	36,998	263,430	---	---	33,500	---	296,930
Fisher	142,932	22,439	3,457	75	119,660	---	119,735	26,344	666	82	14,138	329,793	---	---	---	---	329,793
Flensburg	51,547	---	130	---	83,907	---	83,907	2,838	---	194	6,789	145,405	20,000	---	---	---	165,405
Floodwood	257,568	---	8,534	35,585	260,073	1,506	297,164	142,126	7,042	209	36,815	749,458	---	---	13,336	18,415	781,209
Florence	16,692	---	---	---	17,243	---	17,243	---	544	190	552	35,221	---	---	---	---	35,221
Foley	948,291	250,891	50,249	2,000	849,866	18,033	869,899	259,127	19,599	4,899	135,111	2,538,066	1,033,645	288	---	840,502	4,412,501
Forada	113,233	24,077	3,800	---	31,300	---	31,300	101,380	907	2,848	45,045	322,590	---	---	---	273,402	595,992
Forest Lake	9,847,777	183,723	661,452	749,979	1,784,942	612,719	3,147,640	1,469,408	151,236	50,243	176,245	15,687,724	---	243,293	50,000	275,000	16,256,017
Foreston	119,031	---	8,472	5,000	126,307	---	131,307	19,739	296	280	68,219	347,344	---	---	10,839	---	358,183
Fort Ripley	16,172	---	3,160	---	10,260	---	10,260	815	---	1,533	---	31,940	---	---	---	1,236	33,176
Fosston	378,842	99,407	1,895	92,195	839,353	---	931,548	732,329	3,413	5,427	152,743	2,305,604	450,000	32,429	307,206	164,701	3,259,940
Fountain	117,842	---	3,658	---	102,018	---	102,018	10,003	1,411	276	27,915	263,123	---	---	---	2,000	265,123
Foxhome	16,547	---	1,200	---	36,424	---	36,424	1,550	2	97	11,909	67,729	---	---	---	---	67,729
Franklin	175,042	69,155	4,585	287,389	200,864	---	488,253	79,654	1,133	5,690	13,053	836,565	3,850,000	---	76,500	---	4,763,065
Frazee	358,297	137,438	11,449	5,489	602,310	410,241	1,018,040	152,019	13,415	2,276	223,400	1,916,334	---	---	72,680	---	1,989,014
Freeborn	96,324	---	800	207,072	96,393	9,056	312,521	17,850	---	1,202	21,318	450,015	---	---	---	13,602	463,617
Freeport	371,968	11,584	11,211	---	143,155	---	143,155	106,395	2,075	11,761	34,136	692,285	---	40,000	80,000	90,973	903,258
Fridley	14,075,869	542,248	1,267,534	56,501	5,313,660	5,784	5,375,945	2,385,296	184,940	226,255	752,069	24,810,156	---	93,670	338,600	1,059,527	26,301,953
Frost	116,038	---	1,232	---	93,553	---	93,553	61,144	90	387	17,100	289,544	---	10,200	---	---	299,744
Fulda	366,745	812	2,770	---	533,123	16,580	549,703	128,874	1,377	2,041	222,168	1,274,490	516,350	36,291	212,791	244,856	2,284,778
Funkley	1,290	---	400	---	---	---	---	---	---	---	---	1,690	---	---	---	---	1,690
Garfield	156,052	---	9,513	5,600	78,151	---	83,751	93,903	710	921	58,980	403,830	---	---	---	2,000	405,830
Garrison	189,792	---	12,600	1,138	46,426	6,892	54,456	167,198	960	329	59,417	484,752	---	---	---	27,743	512,495
Garvin	51,558	---	1,120	248	56,342	---	56,590	1,764	649	643	5,854	118,178	---	4,400	---	14,758	137,336
Gary	46,635	6,421	560	---	71,633	---	71,633	33,312	---	52	9,589	168,202	---	---	---	11,273	179,475
Gaylord	1,038,529	362,207	39,378	334,477	920,421	13,669	1,268,567	407,639	31,134	57,676	244,172	3,449,302	5,701,009	510	199,652	545,956	9,896,429

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Gem Lake	257,313	42,427	39,222	---	13,348	---	13,348	15,182	2,182	3,350	45,742	418,766	775,000	---	---	---	1,193,766
Geneva	107,180	---	4,440	---	132,471	---	132,471	28,624	---	2,841	11,668	287,224	---	---	---	10,000	297,224
Genola	12,514	---	5,455	---	8,607	1,410	10,017	3,000	---	231	3,000	34,217	---	---	---	---	34,217
Georgetown	13,192	11,504	900	204,442	25,834	402	230,678	7,397	---	12	---	263,683	---	---	---	---	263,683
Ghent	183,220	3,674	28,353	---	117,134	---	117,134	12,431	268	38	15,940	361,058	---	15,780	39,861	136,226	552,925
Gibbon	449,359	29,348	5,638	1,867	313,335	9,184	324,386	92,797	3,874	5,898	136,904	1,048,204	---	---	---	18,143	1,066,347
Gilbert	924,593	14,599	12,430	2,584	1,235,047	397,308	1,634,939	458,999	28,904	6,543	53,978	3,134,985	108,000	5,399	---	138,013	3,386,397
Gilman	27,821	---	244	---	26,978	---	26,978	293	---	177	5,055	60,568	---	---	---	---	60,568
Glencoe	2,406,567	169,208	114,400	8,966	1,683,980	---	1,692,946	246,690	32,077	5,567	222,593	4,890,048	7,254,097	18,762	---	498,552	12,661,459
Glenville	156,108	---	3,762	---	328,658	---	328,658	33,218	---	994	17,273	540,013	---	---	---	10,000	550,013
Glenwood	1,236,389	---	117,699	508,051	873,831	---	1,381,882	406,469	20,034	25,368	156,841	3,344,682	---	66,545	40,000	658,425	4,109,652
Glyndon	564,034	86,962	22,202	---	446,002	21,066	467,068	170,215	32,556	27,593	26,421	1,397,051	---	12,008	19,523	---	1,428,582
Golden Valley	22,960,843	1,060,839	1,626,113	69,688	4,728,482	325,000	5,123,170	2,074,660	414,934	209,866	316,928	33,787,353	9,434,926	53,442	100,000	5,642,041	49,017,762
Gonvick	95,159	---	1,807	---	113,028	---	113,028	66,773	654	2,207	79,176	358,804	---	---	---	---	358,804
Good Thunder	296,853	23,919	2,323	---	182,333	600	182,933	61,194	673	2,469	65,495	635,859	---	---	---	---	635,859
Goodhue	512,606	62,850	36,114	---	353,797	726	354,523	79,026	7,203	6,613	85,752	1,144,687	---	---	---	527,068	1,671,755
Goodridge	8,884	4,078	304	---	49,903	---	49,903	---	---	---	10,065	73,234	30,000	---	25,000	---	128,234
Goodview	1,702,890	142,495	26,174	---	1,095,098	---	1,095,098	16,173	13,407	62,625	68,084	3,126,946	---	---	---	---	3,126,946
Graceville	201,060	1,124	1,885	---	244,895	24,864	269,759	477,006	1,755	708	33,700	986,997	---	---	---	---	986,997
Granada	12,990	1,056	1,125	---	118,238	---	118,238	---	---	1,851	10,442	145,702	---	---	---	---	145,702
Grand Marais	803,103	150,286	83,334	---	138,530	224,523	363,053	1,181,715	4,230	23,723	68,854	2,678,298	---	---	312,215	133,657	3,124,170
Grand Meadow	409,254	168,187	6,414	---	378,737	43,446	422,183	158,160	2,240	817	33,032	1,200,287	---	---	131,000	174,700	1,505,987
Grand Rapids	6,702,382	835,650	343,241	552,843	3,297,094	406,244	4,256,181	1,955,267	150,911	115,355	500,432	14,859,419	350,000	37,950	103,500	500,932	15,851,801
Granite Falls	1,346,207	98,632	78,288	362,557	1,576,338	226,845	2,165,740	228,209	12,576	31,615	170,899	4,132,166	---	6,440	669,614	321,005	5,129,225
Grant	1,148,268	12,253	172,635	6,786	66,372	7,942	81,100	23,589	19,592	1,720	9,472	1,468,629	---	---	---	---	1,468,629
Grasston	13,175	---	436	---	28,626	---	28,626	12,057	---	80	1,640	56,014	---	---	---	---	56,014
Green Isle	520,115	8,304	9,334	---	116,682	2,014	118,696	132,574	1,003	532	59,582	850,140	---	---	26,210	47,700	924,050
Greenbush	227,071	1,875	3,140	---	302,146	94,162	396,308	82,222	667	2,203	135,128	848,614	---	---	---	19,090	867,704
Greenfield	1,491,588	135,439	74,713	---	62,825	9,228	72,053	67,178	5,561	11,330	27,861	1,885,723	470,000	---	---	38,460	2,394,183

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Greenwald	34,441	2,255	1,770	---	44,050	---	44,050	904	233	419	19,377	103,449	---	---	---	15,000	118,449
Greenwood	639,581	---	88,026	---	19,178	1,775	20,953	65,964	6,132	5,196	---	825,852	---	---	26,060	42,302	894,214
Grey Eagle	90,259	7,917	2,328	---	90,088	---	90,088	81,062	887	4,270	42,419	319,230	---	---	5,357	8,979	333,566
Grove City	196,018	1,538	4,013	---	216,203	---	216,203	69,094	1,665	874	27,320	516,725	---	586	---	---	517,311
Grygla	61,968	21,930	4,756	---	76,107	33,583	109,690	81,709	230	775	37,400	318,458	---	---	1,410	---	319,868
Gully	11,596	33	1,636	---	25,099	---	25,099	7,952	---	3,968	11,600	61,884	---	---	---	---	61,884
Hackensack	280,787	---	4,410	---	38,382	---	38,382	4,446	---	1,097	32,614	361,736	---	---	---	6,800	368,536
Hadley	32,000	---	---	---	38,770	---	38,770	---	---	311	6,952	78,033	---	---	---	---	78,033
Hallock	492,599	56,644	4,680	174,586	451,443	---	626,029	128,185	403	3,605	117,388	1,429,533	1,970,959	7,500	---	52,462	3,460,454
Halma	11,806	---	---	---	18,284	---	18,284	2,583	---	36	---	32,709	---	---	---	---	32,709
Halstad	175,272	1,163	1,407	---	225,615	---	225,615	16,106	2,090	1,376	31,504	454,533	---	---	---	---	454,533
Ham Lake	4,401,323	10,195	435,144	744,000	590,660	105,790	1,440,450	277,799	51,616	44,699	56,574	6,717,800	---	31,416	---	1,184,995	7,934,211
Hamburg	414,943	10,169	5,393	---	116,408	3,299	119,707	44,326	808	909	28,530	624,785	---	4,650	---	24,000	653,435
Hammond	23,909	---	3,255	---	50,393	---	50,393	---	595	62	5,416	83,630	---	---	548	---	84,178
Hampton	251,437	21,603	13,456	---	125,879	---	125,879	3,083	2,097	1,172	17,980	436,707	1,394,505	---	28,194	34,321	1,893,727
Hancock	247,360	842	3,730	---	302,475	4,040	306,515	27,009	2,374	2,779	28,390	618,999	131,800	---	---	28,219	779,018
Hanley Falls	99,928	6,535	498	---	107,725	---	107,725	14,542	---	1,857	65,720	296,805	---	---	---	---	296,805
Hanover	1,414,352	322,667	151,212	---	623,191	---	623,191	134,825	2,643	61,522	65,590	2,776,002	---	---	---	491,300	3,267,302
Hanska	175,685	10,896	650	---	166,255	---	166,255	63,016	---	10,009	8,885	435,396	14,632	---	31,160	84,500	565,688
Harding	12,218	1,175	4,000	---	16,449	1,428	17,877	5,859	---	38	2,212	43,379	---	---	---	3,603	46,982
Hardwick	39,574	---	1,420	23,400	55,510	---	78,910	52,517	133	36	63,246	235,836	---	---	---	---	235,836
Harmony	581,333	74,913	7,752	37,644	467,902	28,597	534,143	207,590	1,802	4,262	149,569	1,561,364	---	10,017	58,500	293,291	1,923,172
Harris	287,637	---	11,389	---	219,304	---	219,304	2,056	551	2,510	16,085	539,532	---	---	---	---	539,532
Hartland	143,643	---	1,778	---	94,541	---	94,541	13,845	---	1,782	58,048	313,637	---	---	---	---	313,637
Hastings	12,722,086	695,211	449,444	25,986	1,761,532	286,064	2,073,582	3,493,884	121,259	88,828	296,842	19,941,136	2,802,405	50,118	440,270	1,176,571	24,410,500
Hatfield	11,328	---	1,200	---	11,954	558	12,512	214	---	809	2,080	28,143	---	---	---	---	28,143
Hawley	519,014	777,959	20,304	176,834	818,671	9,109	1,004,614	562,136	29,237	5,630	68,914	2,987,808	1,025,446	30,442	390,474	368,395	4,802,565
Hayfield	369,930	31,205	13,888	---	452,298	8,299	460,597	25,640	4,099	616	334,945	1,240,920	595,937	---	---	123,011	1,959,868
Hayward	166,623	---	2,212	---	143,643	---	143,643	46,534	---	832	28,460	388,304	---	---	---	138,000	526,304

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Hazel Run	11,208	---	---	---	135,643	---	135,643	353	---	37	2,140	149,381	---	---	8,033	---	157,414
Hector	639,546	6,808	9,433	17,811	422,317	---	440,128	176,596	7,731	28,792	949,166	2,258,200	---	---	---	137,528	2,395,728
Heidelberg	29,206	---	50	---	7,612	---	7,612	100	---	18	905	37,891	---	---	---	---	37,891
Henderson	534,564	3,154	6,900	199,480	408,306	---	607,786	38,354	3,646	1,052	4,024	1,199,480	---	---	---	6,000	1,205,480
Hendricks	317,533	---	2,882	77,888	290,884	---	368,772	63,041	712	5,580	29,407	787,927	---	---	---	146,521	934,448
Hendrum	124,788	---	1,295	---	89,150	6,960	96,110	29,875	---	14	7,818	259,900	---	---	---	1,001	260,901
Henning	177,859	---	1,792	15,400	385,616	2,353	403,369	44,415	1,792	4,231	36,412	669,870	---	1,022	---	1,856	672,748
Henriette	20,227	---	2,507	---	20,016	---	20,016	850	---	2	---	43,602	---	---	---	1,500	45,102
Herman	259,443	64,934	1,835	457,902	166,985	---	624,887	32,737	975	1,159	61,623	1,047,593	377,074	---	---	42,481	1,467,148
Hermantown	6,851,519	799,563	333,758	61,095	843,669	---	904,764	161,767	69,026	63,434	163,457	9,347,288	---	4,871	111,059	1,973,124	11,436,342
Heron Lake	278,580	---	1,150	---	336,378	2,500	338,878	127,611	3,187	10,688	24,800	784,894	---	1,574	21,200	107,097	914,765
Hewitt	59,828	163	405	---	90,132	---	90,132	17,882	---	287	13,454	182,151	---	---	---	10,000	192,151
Hibbing	6,689,628	26,980	91,925	639,458	13,378,099	95,842	14,113,399	2,234,082	103,853	56,667	534,431	23,850,965	---	7,561	---	657,167	24,515,693
Hill City	267,331	---	8,335	---	140,993	---	140,993	67,794	11,823	4,130	96,863	597,269	---	---	175,016	192,966	965,251
Hillman	5,917	---	1,880	---	11,643	---	11,643	---	129	---	4,405	23,974	---	---	---	---	23,974
Hills	125,036	---	1,400	31,578	216,619	---	248,197	63,816	1,243	11,009	15,101	465,802	---	---	---	1,500	467,302
Hilltop	628,955	---	10,616	---	155,086	33,443	188,529	75,316	3,456	1,527	7,538	915,937	---	---	---	---	915,937
Hinckley	630,867	19,923	69,722	---	408,471	---	408,471	129,456	6,048	12,987	122,851	1,400,325	---	8,614	228,012	364,587	2,001,538
Hitterdal	35,731	380	18	---	62,775	---	62,775	20,894	---	480	26,982	147,260	---	---	33,200	30,300	210,760
Hoffman	200,627	55,648	2,075	4,085	218,205	---	222,290	152,498	2,425	676	79,132	715,371	---	---	59,179	92,721	867,271
Hokah	304,880	---	2,786	15,354	237,529	29,857	282,740	42,977	4,954	1,787	28,247	668,371	---	---	54,125	---	722,496
Holdingford	304,156	29,916	17,389	---	240,254	---	240,254	156,718	3,453	1,619	40,520	794,025	---	22,851	---	19,585	836,461
Holland	28,366	1,035	1,430	---	68,753	1,834	70,587	2,105	---	941	3,204	107,668	---	---	---	---	107,668
Hollandale	113,117	---	1,361	---	91,831	---	91,831	34,579	---	962	7,518	249,368	---	---	---	---	249,368
Holloway	93,853	---	---	---	17,215	---	17,215	---	930	764	8,211	120,973	---	---	---	---	120,973
Holt	6,277	240	---	---	27,525	---	27,525	---	---	---	---	34,042	---	---	---	---	34,042
Hopkins	14,973,408	1,003,444	489,373	203,666	1,039,885	990,644	2,234,195	1,121,565	258,924	257,543	338,622	20,677,074	19,160,129	---	534,934	7,978,701	48,350,838
Houston	451,426	7,451	8,761	40,755	459,625	41,051	541,431	192,905	2,158	392	109,923	1,314,447	239,200	---	---	86,611	1,640,258
Howard Lake	999,243	50,427	52,422	---	633,222	---	633,222	515,781	12,750	17,201	179,216	2,460,262	---	6,500	21,280	490,411	2,978,453

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Hoyt Lakes	1,437,630	302	24,392	---	1,232,697	61,358	1,294,055	665,181	1,390	21,117	374,835	3,818,902	---	---	16,706	177,130	4,012,738
Hugo	6,006,163	932,172	297,071	---	798,018	517,388	1,315,406	426,710	41,554	78,691	5,475	9,103,242	---	1,655	107,839	851,849	10,064,585
Humboldt	2,287	---	---	---	20,309	---	20,309	---	---	---	415	23,011	---	---	---	---	23,011
Hutchinson	7,408,047	830,081	324,083	1,977,930	3,740,645	193,291	5,911,866	2,119,422	45,449	102,114	1,293,773	18,034,835	2,221,938	---	1,887,647	1,508,781	23,653,201
Ihlen	22,708	---	1,667	---	25,081	---	25,081	---	---	280	---	49,736	---	---	---	---	49,736
Independence	2,461,446	3,539	123,407	---	84,866	---	84,866	140,817	49,517	6,996	109,011	2,979,599	1,520,131	---	---	---	4,499,730
International Falls	2,211,163	14,344	56,003	---	4,658,243	192,674	4,850,917	3,257,642	41,143	57,650	160,134	10,648,996	6,671	---	604,620	1,398,547	12,658,834
Inver Grove Heights	18,951,875	1,759,195	844,006	15,942	966,984	128,479	1,111,405	6,857,352	120,029	257,824	455,909	30,357,595	7,933,546	---	970,502	4,662,561	43,924,204
Iona	48,540	2,690	925	263	54,201	---	54,464	6,020	---	22	3,780	116,441	---	---	43,560	---	160,001
Iron Junction	12,388	---	---	---	19,568	---	19,568	---	---	225	728	32,909	---	---	1,097	---	34,006
Ironton	261,768	---	6,742	43,608	230,047	166,975	440,630	53	3,614	287	16,467	729,561	58,570	---	50,625	891	839,647
Isanti	2,052,990	144,833	190,909	21,580	1,341,333	555	1,363,468	171,361	42,237	52,399	108,713	4,126,910	---	50,499	433,758	692,585	5,303,752
Isle	595,495	13,620	10,950	---	135,383	---	135,383	160,469	12,552	6,939	34,039	969,447	---	---	90,000	57,000	1,116,447
Ivanhoe	267,186	---	2,100	4,267	258,024	11,243	273,534	71,042	641	4,646	75,512	694,661	---	7,500	---	59,897	762,058
Jackson	1,605,626	6,708	77,678	346,248	1,455,799	---	1,802,047	257,017	21,659	126,002	272,461	4,169,198	---	---	821,890	399,373	5,390,461
Janesville	874,650	118,904	26,693	291,605	1,181,315	3,920	1,476,840	131,730	5,312	2,996	132,090	2,769,215	---	152,409	80,000	204,944	3,206,568
Jasper	189,782	24,488	3,210	---	245,974	6,921	252,895	157,373	453	3,239	130,374	761,814	---	---	---	14,152	775,966
Jeffers	172,637	8,988	1,440	60,193	144,331	---	204,524	37,151	---	12,326	5,083	442,149	---	---	---	---	442,149
Jenkins	282,651	7,467	2,685	---	20,958	---	20,958	9,771	4,835	1,100	57,188	386,655	---	123	---	---	386,778
Johnson	3,521	---	---	---	14,709	---	14,709	3,503	---	352	---	22,085	---	---	---	5,000	27,085
Jordan	3,548,033	165,844	369,861	1,813	811,952	---	813,765	422,302	10,001	62,931	322,805	5,715,542	1,165,996	140	30,000	615,689	7,527,367
Kandiyohi	236,267	40,135	4,446	---	151,825	353,451	505,276	119,030	---	1,425	33,349	939,928	---	---	---	---	939,928
Karlstad	195,435	18,909	3,200	29,800	300,103	3,000	332,903	176,276	---	1,742	215,623	944,088	---	---	65,000	---	1,009,088
Kasota	92,726	6,116	11,029	---	208,468	41,697	250,165	96,241	2,222	1,197	55,120	514,816	---	---	---	---	514,816
Kasson	2,797,322	300,751	84,566	---	1,144,149	118,343	1,262,492	351,552	23,266	184,760	162,514	5,167,223	1,171,725	354	65,620	343,115	6,748,037
Keewatin	316,211	583	7,500	---	1,134,705	680	1,135,385	40,774	6,449	861	64,272	1,572,035	---	---	---	---	1,572,035
Kelliher	41,599	10,293	820	---	152,700	119,741	272,441	36,840	---	8,899	10,353	381,245	---	---	20,000	---	401,245
Kellogg	222,830	16,348	8,111	---	123,618	1,875	125,493	79,840	1,931	205	46,237	500,995	---	---	---	100,928	601,923
Kennedy	91,310	---	1,881	102	93,172	4,500	97,774	45,590	---	1,616	22,301	260,472	---	3,649	---	6,500	270,621

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Kenneth	12,926	---	1,150	---	21,762	---	21,762	2,880	50	27	2,293	41,088	---	---	---	---	41,088
Kensington	61,463	600	980	---	85,535	---	85,535	48,665	1,017	1,481	71,980	271,721	---	---	---	3,717	275,438
Kent	10,351	---	---	---	28,530	---	28,530	105	---	129	771	39,886	---	---	---	---	39,886
Kenyon	675,427	4,696	6,490	---	611,163	41,692	652,855	180,956	8,591	6,827	83,721	1,619,563	330,000	---	87,974	215,664	2,253,201
Kerkhoven	264,179	13,192	1,440	---	294,165	---	294,165	127,055	2,685	16,543	31,523	750,782	255,000	---	---	---	1,005,782
Kerrick	17,140	---	3,200	---	31,559	1,104	32,663	22,560	---	20	27,152	102,735	---	---	---	---	102,735
Kettle River	101,450	---	2,842	---	36,799	---	36,799	45,036	---	40	1,104	187,271	28,000	---	22,000	2,730	240,001
Kiester	294,791	---	1,915	---	215,719	2,507	218,226	84,335	---	1,817	30,972	632,056	---	---	30,000	---	662,056
Kilkenny	49,512	---	5,682	79,420	54,443	---	133,863	69,671	526	143	5,760	265,157	---	---	---	22,431	287,588
Kimball	421,123	110,590	43,336	8,536	218,395	31,552	258,483	142,510	19,913	1,668	48,020	1,045,643	384,875	2,519	41,924	14,855	1,489,816
Kinbrae	6,061	---	840	---	7,223	---	7,223	---	---	---	---	14,124	---	---	---	---	14,124
Kingston	20,677	---	---	---	26,960	225	27,185	4,378	---	1,504	323	54,067	---	---	---	---	54,067
Kinney	223,401	---	187	---	164,420	48,915	213,335	---	153	848	6,288	444,212	---	---	---	105,965	550,177
La Crescent	2,420,478	12,194	44,422	191,382	890,438	39,683	1,121,503	200,140	32,777	31,365	150,343	4,013,222	687,716	42,660	10,258	---	4,753,856
La Prairie	249,848	187,154	20,217	---	111,952	576,593	688,545	10,979	898	1,033	11,932	1,170,606	---	---	---	6,373	1,176,979
La Salle	26,077	---	---	---	40,597	---	40,597	990	20	9	16,688	84,381	---	999	---	---	85,380
Lafayette	117,621	46,042	5,602	---	147,330	---	147,330	23,136	---	1,571	28,389	369,691	---	---	---	---	369,691
Lake Benton	177,344	5,784	5,123	2,926	277,778	---	280,704	170,813	---	4,243	62,136	706,147	35,025	10,672	---	48,233	800,077
Lake Bronson	60,601	---	276	---	85,443	---	85,443	15,313	---	537	29,266	191,436	---	---	36,794	---	228,230
Lake City	3,446,023	35,966	97,213	33,905	1,089,645	48,716	1,172,266	970,137	33,152	86,357	467,755	6,308,869	711,796	17,000	1,227,950	---	8,265,615
Lake Crystal	1,382,408	39,817	27,260	---	815,549	---	815,549	363,298	24,165	80,644	116,169	2,849,310	515,000	---	205,805	193,922	3,764,037
Lake Elmo	3,222,216	1,316,239	828,494	---	281,214	15,688	296,902	200,168	48,739	46,415	72,841	6,032,014	1,640,751	30,000	532,457	489,848	8,725,070
Lake Henry	34,633	2,453	2,350	---	30,188	1,153	31,341	77,938	---	261	20,633	169,609	54,804	---	---	---	224,413
Lake Lillian	90,519	---	958	---	74,688	---	74,688	48,996	---	5,372	34,638	255,171	---	---	---	---	255,171
Lake Park	201,059	5,828	2,515	---	739,539	---	739,539	138,748	3,198	1,895	206,492	1,299,274	---	---	---	---	1,299,274
Lake Saint Croix Beach	473,863	---	3,029	---	94,300	13,876	108,176	44,487	6,426	161	16,231	652,373	---	---	---	172,026	824,399
Lake Shore	788,536	27,698	24,714	---	58,511	---	58,511	30,940	11,603	6,557	4,502	953,061	---	---	---	---	953,061
Lake Wilson	56,965	5,322	111	---	107,990	---	107,990	21,512	---	2,085	9,566	203,551	---	---	50,755	32,023	286,329
Lakefield	573,296	61,881	5,425	---	738,618	---	738,618	145,639	4,577	107,874	173,753	1,811,063	1,186,939	32,129	27,271	189,232	3,246,634

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Lakeland	1,007,488	52,663	3,854	---	79,058	11,208	90,266	148,090	5,544	627	5,784	1,314,316	---	40,000	---	54,135	1,408,451
Lakeland Shores	147,341	---	2,495	---	11,042	5,122	16,164	1,015	133	121	1,220	168,489	---	---	---	20,550	189,039
Lakeville	25,885,154	1,736,905	2,655,873	198,666	3,297,314	1,736,213	5,232,193	12,443,152	369,356	366,555	1,142,163	49,831,351	17,550,509	---	1,954,928	4,928,951	74,265,739
Lamberton	436,206	53,167	3,713	63,696	378,548	10,892	453,136	140,166	2,040	2,519	83,941	1,174,888	---	8,000	128,502	8,240	1,319,630
Lancaster	84,585	1,713	200	---	114,672	2,100	116,772	67,022	---	769	103,724	374,785	---	---	---	30,336	405,121
Landfall	384,412	91,500	6,003	---	122,158	---	122,158	1,087,254	4,987	967	135,831	1,833,112	---	---	---	13,086	1,846,198
Lanesboro	623,685	26,628	11,615	---	304,379	31,359	335,738	205,545	2,770	491	114,675	1,321,147	---	---	---	59,023	1,380,170
Laporte	26,064	---	6,285	---	17,921	22,147	40,068	2,805	---	96	1,540	76,858	---	---	---	---	76,858
Lastrup	23,440	1,532	2,860	---	14,659	1,425	16,084	10,985	---	---	445	55,346	---	1,000	---	---	56,346
Lauderdale	617,373	843	48,032	---	563,574	91,651	655,225	47,233	49,971	9,651	6,676	1,435,004	---	---	---	95,120	1,530,124
Le Center	1,127,624	195,281	24,875	---	890,048	---	890,048	3,320	46,587	15,388	97,420	2,400,543	---	28,000	25,000	---	2,453,543
Le Sueur	2,329,613	178,506	133,871	151,522	1,238,766	31,373	1,421,661	1,372,962	25,854	8,389	687,435	6,158,291	---	1,239	356,600	520,134	7,036,264
Lengby	10,424	---	1,750	---	26,217	---	26,217	1,089	---	69	832	40,381	---	---	---	---	40,381
Leonard	2,728	---	1,600	---	13,043	---	13,043	255	---	55	5,210	22,891	---	---	---	---	22,891
Leonidas	28,343	---	10	---	45,396	---	45,396	2,510	---	8	4,525	80,792	---	---	---	---	80,792
LeRoy	382,411	24,595	3,347	---	358,648	53,317	411,965	9,001	---	3,576	69,795	904,690	---	---	---	78,359	983,049
Lester Prairie	654,781	118	56,577	---	560,937	2,250	563,187	170,447	4,449	8,617	75,117	1,533,293	---	---	---	30,167	1,563,460
Lewiston	729,614	39,041	23,509	101,631	516,588	---	618,219	216,107	5,309	1,646	44,449	1,677,894	1,205,000	---	---	23,797	2,906,691
Lewisville	72,905	---	585	2,324	111,175	---	113,499	4,198	---	483	7,818	199,488	---	---	---	---	199,488
Lexington	1,103,858	47,804	78,071	---	457,608	277,606	735,214	69,533	25,405	20,303	24,468	2,104,656	---	---	75,000	212,142	2,391,798
Lilydale	749,523	---	38,326	---	14,003	1,100	15,103	18,134	3,643	1,123	2,300	828,152	---	---	---	51,313	879,465
Lindstrom	2,002,070	66,949	20,715	---	399,738	111,970	511,708	205,360	---	36,853	118,608	2,962,263	293,000	62,705	246,311	768,991	4,333,270
Lino Lakes	9,010,921	703,141	551,202	---	549,227	130,400	679,627	973,934	232,904	112,915	322,924	12,587,568	8,721,210	54,522	66,834	3,336,137	24,766,271
Lismore	101,067	---	650	---	96,621	---	96,621	23,660	---	634	81,889	304,521	---	---	---	---	304,521
Litchfield	2,202,484	78,515	157,185	---	2,465,192	54,000	2,519,192	1,231,143	16,013	30,960	94,887	6,330,379	1,022,378	2,844	899,597	1,154,603	9,409,801
Little Canada	3,945,257	1,092,822	716,247	---	554,594	25,788	580,382	556,751	40,325	302,870	899,968	8,134,622	1,356,847	5,000	300,000	1,656,117	11,452,586
Little Falls	4,351,588	628,123	199,047	236,091	2,803,048	30,000	3,069,139	351,054	17,191	53,714	544,840	9,214,696	4,657,373	49,565	230,500	2,189,507	16,341,641
Littlefork	224,611	7,651	1,643	---	285,810	15,092	300,902	165,780	---	1,299	21,466	723,352	---	---	4,618	18,000	745,970
Long Beach	130,485	5,711	31,640	---	10,696	---	10,696	1,554	---	232	6,824	187,142	---	---	---	---	187,142

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Long Lake	1,122,913	58,478	88,318	58,794	142,629	12,457	213,880	455,951	12,541	34,850	30,299	2,017,230	---	---	---	45,000	2,062,230
Long Prairie	828,146	40,653	26,183	21,000	1,163,344	---	1,184,344	248,280	19,414	11,808	278,833	2,637,661	---	---	473,174	236,332	3,347,167
Longville	268,347	---	10,741	215,461	97,997	---	313,458	99,281	---	245	54,689	746,761	---	---	---	---	746,761
Lonsdale	1,962,931	416,560	130,893	---	725,537	---	725,537	224,645	14,573	275	254,517	3,729,931	1,335,000	118,155	5,000	12,046	5,200,132
Loretto	365,815	---	20,223	---	97,054	1,362	98,416	2,375	4,491	348	64,986	556,654	---	---	---	29,522	586,176
Louisburg	15,357	---	---	---	15,617	---	15,617	---	---	73	692	31,739	---	---	---	---	31,739
Lowry	104,977	42,997	3,525	---	89,533	---	89,533	42,442	---	5,214	99,312	388,000	---	---	---	30,060	418,060
Lucan	125,282	---	1,430	---	89,657	---	89,657	29,283	---	6,259	7,968	259,879	221,337	---	---	---	481,216
Luverne	1,960,563	3,290	187,147	213,629	1,523,802	---	1,737,431	800,600	---	108,418	252,932	5,050,381	---	---	1,317,409	613,231	6,981,021
Lyle	97,228	---	2,065	---	218,322	---	218,322	10,535	6,750	5,248	18,809	358,957	---	---	---	2,135	361,092
Lynd	133,100	9,670	4,110	---	93,182	---	93,182	9,962	5,662	742	1,357	257,785	---	---	---	29,500	287,285
Mabel	386,273	---	---	---	307,340	---	307,340	133,666	1,517	489	112,073	941,358	1,029	---	10,000	13,378	965,765
Madelia	559,589	61,213	6,614	---	1,032,045	16,095	1,048,140	496,532	4,013	9,298	161,664	2,347,063	---	---	1,590,040	350,000	4,287,103
Madison	499,257	183,895	3,660	2,101,119	798,196	6,336	2,905,651	169,443	2,525	44,286	266,816	4,075,533	7,136,967	---	630,241	5,384,590	17,227,331
Madison Lake	530,453	493,602	46,421	11,568	220,201	4,753	236,522	159,424	44,800	3,324	77,336	1,591,882	---	---	272,322	46,996	1,911,200
Magnolia	35,531	---	100	---	73,089	---	73,089	12,559	596	588	2,189	124,652	---	---	---	---	124,652
Mahnomen	251,503	38,201	2,010	---	1,134,026	---	1,134,026	37,156	---	23,207	187,879	1,673,982	98,973	---	---	---	1,772,955
Mahtomedi	4,109,802	436,416	209,683	---	502,940	189,350	692,290	1,068,919	32,202	194,824	51,237	6,795,373	---	296,256	---	2,229,672	9,321,301
Manchester	17,015	---	5	---	26,160	---	26,160	32,511	---	284	1,672	77,647	---	---	---	---	77,647
Manhattan Beach	103,887	---	3,020	292	7,906	---	8,198	---	17	---	5,366	120,488	---	---	---	---	120,488
Mankato	17,507,555	5,629,972	1,656,723	338,871	10,412,738	265,268	11,016,877	1,674,603	320,089	67,711	2,826,369	40,699,899	10,121,471	---	1,217,842	3,854,634	55,893,846
Mantorville	438,867	52,791	24,414	4,000	311,430	3,688	319,118	88,693	3,247	35,965	60,219	1,023,314	---	---	42,000	270,890	1,336,204
Maple Grove	33,210,099	13,844,951	2,905,675	697,213	6,869,585	214,570	7,781,368	5,930,870	461,608	1,741,320	5,947,357	71,823,248	3,663,936	961,723	1,705,700	11,341,548	89,496,155
Maple Lake	671,128	157,303	23,474	---	591,022	12,629	603,651	479,089	300	4,129	94,198	2,033,272	---	26,607	---	42,695	2,102,574
Maple Plain	1,405,209	61,964	39,106	---	840,232	7,181	847,413	415,298	15,014	11,838	27,394	2,823,236	---	---	90,238	250,084	3,163,558
Mapleton	730,175	166,250	4,875	6,798	648,606	2,450	657,854	61,558	8,559	18,724	60,765	1,708,760	655,000	24,567	5,300	266,294	2,659,921
Mapleview	32,194	---	36	---	60,891	---	60,891	72,400	---	3,166	7,405	176,092	---	---	---	---	176,092
Maplewood	19,129,442	2,393,168	1,366,702	1,259,736	7,311,160	65,000	8,635,896	3,900,451	239,431	91,356	528,082	36,284,528	13,319,377	1,801,877	2,349,050	16,621,214	70,376,046
Marble	185,427	75	1,395	---	334,505	134,257	468,762	5,978	962	56,538	29,863	749,000	---	---	56,500	125,000	930,500

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Marietta	34,877	17,122	830	---	75,092	1,167	76,259	32,521	---	5,775	7,718	175,102	---	---	---	---	175,102
Marine on Saint Croix	779,123	---	22,408	---	37,164	2,114	39,278	171,066	2,035	3,877	53,035	1,070,822	---	---	---	347,737	1,418,559
Marshall	8,676,306	905,751	385,455	177,508	8,491,149	492,578	9,161,235	1,851,667	140,799	325,043	6,026,910	27,473,166	2,726,108	144,670	1,183,139	3,811,242	35,338,325
Mayer	613,121	116,364	130,251	216,590	921,179	2,571	1,140,340	91,782	4,197	12,703	55,875	2,164,633	785,000	250	---	88,836	3,038,719
Maynard	225,233	1,804	1,270	55,883	161,029	---	216,912	47,183	83	5,014	88,367	585,866	36,662	---	---	1,800	624,328
Mazeppa	377,986	5,814	12,099	---	222,502	2,180	224,682	81,090	1,220	5,201	71,402	779,494	---	---	42,000	38,205	859,699
McGrath	12,869	---	1,227	---	31,773	---	31,773	5,634	160	73	2,236	53,972	---	---	---	---	53,972
McGregor	265,581	---	4,484	---	219,574	13,900	233,474	295,447	2,320	2,812	78,376	882,494	---	---	106	161,249	1,043,849
McIntosh	95,985	---	1,849	29,106	258,829	---	287,935	92,216	788	308	102,299	581,380	---	---	---	258	581,638
McKinley	49,886	---	23	---	80,110	---	80,110	670	---	3,656	4,285	138,630	---	---	---	21,800	160,430
Meadowlands	30,282	---	1,235	---	54,609	---	54,609	1,372	---	62	11,150	98,710	---	---	---	---	98,710
Medford	685,025	152,832	5,853	39,388	253,579	18,715	311,682	39,634	1,035	9,149	144,662	1,349,872	70,000	12,855	---	35,359	1,468,086
Medicine Lake	295,756	---	11,966	---	21,991	2,171	24,162	3,300	---	147	5,750	341,081	---	---	---	---	341,081
Medina	3,928,999	244,237	437,751	31,255	388,835	17,839	437,929	1,678,221	147,701	94,945	303,615	7,273,398	1,810,044	49,450	323,258	720,447	10,176,597
Meire Grove	39,942	---	960	---	29,529	---	29,529	3,825	603	786	19	75,664	---	---	---	---	75,664
Melrose	1,919,244	53,576	46,688	---	867,619	---	867,619	228,512	18,703	106,699	169,525	3,410,566	---	120,768	---	668,581	4,199,915
Menahga	430,852	271,553	1,215	---	455,183	---	455,183	79,426	13,102	7,181	955,581	2,214,093	830,000	5,306	60,000	97,015	3,206,414
Mendota	174,419	---	14,130	---	215,060	1,100	216,160	6,553	630	77	2,555	414,524	289,578	15,739	5,942	---	725,783
Mendota Heights	7,011,393	742,498	435,220	16,475	1,069,943	27,066	1,113,484	1,195,637	52,955	69,296	39,012	10,659,495	4,801,459	---	378,631	1,580,874	17,420,459
Mentor	35,266	---	1,900	---	50,971	---	50,971	56,989	---	1,329	92,690	239,145	---	---	45,000	11,740	295,885
Middle River	56,359	---	1,941	---	147,108	8,763	155,871	27,677	335	1,566	62,586	306,335	---	---	22,172	6,500	335,007
Miesville**	42,450	---	22,250	---	26,397	17,293	43,690	96,610	207	2,057	23,461	230,725	120,000	---	---	---	350,725
Milaca	1,070,037	11,812	25,661	---	962,638	55,228	1,017,866	237,197	8,458	38,219	248,804	2,658,054	475,000	---	52,230	135,077	3,320,361
Milan	133,770	---	445	---	138,687	1,290	139,977	27,304	---	4,204	16,894	322,594	---	18,950	---	9,678	351,222
Millerville	17,433	---	---	---	20,514	---	20,514	20,487	---	20	40,419	98,873	---	---	---	---	98,873
Millville	27,367	541	4,740	---	30,895	608	31,503	200	307	585	4,463	69,706	---	---	---	---	69,706
Milroy	152,447	1,041	3,570	---	98,756	---	98,756	32,874	---	770	7,910	297,368	---	---	16,000	6,000	319,368
Miltona	186,128	19,136	2,398	508,627	84,880	---	593,507	95,271	607	1,247	81,495	979,789	---	26,439	---	55,000	1,061,228
Minneapolis	456,004,591	25,860,728	46,114,270	35,825,147	134,106,550	15,359,042	185,290,739	98,717,536	7,157,308	3,904,168	26,929,399	849,978,739	44,845,000	---	9,124,000	109,273,271	1,013,221,010

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Minneiska	12,340	---	1,050	---	13,087	---	13,087	---	---	11	15,604	42,092	---	---	---	---	42,092
Minneota	544,979	32,054	5,420	---	524,322	12,720	537,042	93,824	4,403	2,645	42,740	1,263,107	---	30,310	121,510	238,861	1,653,788
Minnesota City**	27,820	---	3,055	---	54,100	---	54,100	---	---	297	5,297	90,569	---	---	---	---	90,569
Minnesota Lake	267,980	27,316	4,209	---	226,644	---	226,644	55,583	794	1,533	118,891	702,950	---	---	---	---	702,950
Minnetonka	36,807,846	429,966	4,796,150	341,337	1,224,898	1,165,000	2,731,235	2,584,554	598,478	498,903	1,448,768	49,895,900	---	---	1,162,601	3,262,286	54,320,787
Minnetonka Beach	861,335	---	126,978	---	14,396	5,453	19,849	86,531	6,243	248	3,755	1,104,939	---	---	---	45,000	1,149,939
Minnetrista	4,022,425	767,248	740,757	149,348	276,843	100,000	526,191	532,205	59,601	75,954	84,478	6,808,859	331,000	17,211	---	39,458	7,196,528
Mizpah**	1,759	---	1,230	---	7,003	---	7,003	1,600	---	---	3,716	15,308	---	---	---	2,000	17,308
Montevideo	2,277,820	231,422	15,747	109,288	2,525,082	36,909	2,671,279	436,567	39,401	71,061	132,734	5,876,031	833,614	135,425	100,000	1,026,246	7,971,316
Montgomery	1,720,754	631,558	63,854	---	861,517	23,598	885,115	238,120	8,965	10,759	65,810	3,624,935	1,756,281	---	---	409,032	5,790,248
Monticello	9,699,502	3,318,901	461,049	100,000	1,384,400	35,839	1,520,239	2,112,147	42,474	261,856	425,543	17,841,711	2,651,898	30,473	2,301,045	1,960,772	24,785,899
Montrose	908,205	230,410	51,330	---	658,966	3,488	662,454	112,002	---	15,917	24,528	2,004,846	---	5,201	51,550	76,461	2,138,058
Moorhead	9,414,445	9,738,840	803,311	1,176,319	18,397,640	712,675	20,286,634	2,774,972	488,692	92,660	2,316,250	45,915,804	12,745,107	---	10,582,495	2,134,836	71,378,242
Moose Lake	519,140	860	43,824	155,163	927,409	10,377	1,092,949	193,793	4,357	4,309	104,628	1,963,860	80,096	---	154,616	181,914	2,380,486
Mora	1,066,183	198,346	70,300	114,583	1,165,888	2,691	1,283,162	433,456	21,227	36,997	643,458	3,753,129	3,003,084	14,577	694,440	899,272	8,364,502
Morgan	367,404	---	3,748	---	402,460	13,010	415,470	269,709	2,578	2,939	35,398	1,097,246	---	---	160,000	---	1,257,246
Morris	1,714,198	372,105	67,416	165,841	3,384,442	---	3,550,283	429,510	34,619	31,568	202,608	6,402,307	410,545	26,948	351,014	841,947	8,032,761
Morristown	283,137	16,841	7,383	72,796	330,643	---	403,439	80,232	3,696	8,220	55,746	858,694	1,134,557	---	---	674,614	2,667,865
Morton	260,005	5,615	2,553	59,349	262,974	---	322,323	24,363	404	8,101	50,290	673,654	---	---	27,911	137,265	838,830
Motley	333,985	54,374	9,689	1,700	226,194	---	227,894	72,745	1,140	3,521	66,338	769,686	650,000	---	172,652	---	1,592,338
Mound	6,627,733	1,210,186	483,454	---	914,000	---	914,000	1,303,789	44,906	8,815	217,495	10,810,378	6,100,000	28,668	59,493	512,421	17,510,960
Mounds View	6,805,517	67,085	204,844	350	1,295,708	120,221	1,416,279	518,006	50,179	212,392	109,595	9,383,897	781,756	---	405,530	602,783	11,173,966
Mountain Iron	1,437,138	61,406	24,301	---	3,049,511	415,000	3,464,511	323,831	12,378	38,083	55,957	5,417,605	---	55,967	44,000	1,102,155	6,619,727
Mountain Lake	603,479	238,116	5,286	---	1,455,500	41,170	1,496,670	384,519	2,482	51,215	159,923	2,941,690	290,019	---	120,000	803,100	4,154,809
Murdock**	105,113	3,444	552	---	89,775	---	89,775	14,722	---	40	15,938	229,584	40,000	---	---	---	269,584
Myrtle	12,378	---	1,300	---	44,519	---	44,519	---	---	565	4,580	63,342	---	---	---	---	63,342
Nashua	5,479	2,610	---	---	10,940	---	10,940	---	13	92	455	19,589	---	---	---	---	19,589
Nashwauk	513,871	22,170	10,553	---	804,847	83,000	887,847	85,417	10,433	4,470	407,412	1,942,173	---	78,574	94,376	252,211	2,367,334
Nassau	18,118	2,360	550	---	39,479	760	40,239	20,063	---	133	1,358	82,821	---	---	---	---	82,821

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Nelson	39,540	---	5,825	---	36,423	---	36,423	725	83	---	400	82,996	---	---	6,497	---	89,493
Nerstrand	81,328	---	880	---	44,244	---	44,244	41,390	---	12	5,241	173,095	---	---	---	---	173,095
Nevis	207,481	---	7,152	2,000	95,054	---	97,054	137,622	1,820	779	32,158	484,066	---	---	35,000	5,220	524,286
New Auburn	223,806	26,650	4,005	4,039	151,070	9,771	164,880	23,132	903	503	30,679	474,558	1,041,522	---	---	168,329	1,684,409
New Brighton	10,933,556	132,795	1,066,742	140,169	1,804,674	376,747	2,321,590	7,556,238	80,322	348,295	1,463,007	23,902,545	20,258,131	450	1,096,817	5,789,099	51,047,042
New Germany	251,618	32,115	21,089	---	50,668	8,820	59,488	88,543	1,599	500	48,139	503,091	---	---	---	68,505	571,596
New Hope	11,018,639	38,417	389,957	110,142	1,072,811	176,558	1,359,511	1,691,081	237,951	274,116	112,057	15,121,729	6,641,339	---	194,000	3,015,226	24,972,294
New London	499,515	39,571	52,840	---	395,350	12,088	407,438	303,355	2,609	12,257	190,485	1,508,070	105,000	3,900	---	154,406	1,771,376
New Munich	106,335	---	4,365	---	93,424	---	93,424	1,787	3,001	2,638	10,054	221,604	---	---	---	---	221,604
New Prague	3,955,483	741,733	166,785	3,012	1,331,593	17,539	1,352,144	220,554	68,974	93,175	330,491	6,929,339	1,108,696	---	40,000	1,758,118	9,836,153
New Richland	413,544	85,927	18,831	---	459,655	4,460	464,115	179,849	2,286	6,458	75,231	1,246,241	---	---	---	77,665	1,323,906
New Trier	45,493	---	924	---	23,339	---	23,339	---	651	805	761	71,973	---	---	---	---	71,973
New Ulm	8,315,044	1,431,355	283,597	1,345,626	7,407,341	14,700	8,767,667	2,304,898	96,244	279,684	314,663	21,793,152	3,301,896	---	---	5,380,234	30,475,282
New York Mills	578,604	143,290	3,010	---	438,763	47,959	486,722	199,867	10,567	28,912	100,819	1,551,791	480,000	---	361,304	232,938	2,626,033
Newfolden	66,543	9,950	1,655	5,000	109,792	2,000	116,792	94,331	585	263	75,005	365,124	---	---	5,000	---	370,124
Newport	2,513,886	183,994	75,363	---	952,092	7,792	959,884	14,735	61,850	26,795	121,699	3,958,206	---	---	---	440,725	4,398,931
Nicollet	328,861	263,839	24,845	---	723,047	---	723,047	300	---	14,731	7,785	1,363,408	585,628	800	---	83,852	2,033,688
Nielsville	31,510	---	2,613	---	35,238	---	35,238	515	---	450	3,084	73,410	---	---	---	---	73,410
Nimrod	18,556	---	1,915	---	12,617	---	12,617	2,500	773	371	2,032	38,764	---	---	---	---	38,764
Nisswa	2,090,973	---	23,705	101,935	271,761	136,339	510,035	280,393	15,971	19,280	106,712	3,047,069	---	---	280,000	745,074	4,072,143
Norcross	25,390	---	47	---	24,185	---	24,185	1,000	---	802	3,283	54,707	---	---	---	---	54,707
North Branch	4,963,362	870,975	207,278	5,731	1,443,738	34,280	1,483,749	115,256	24,444	28,972	135,966	7,830,002	---	---	592,924	505,294	8,928,220
North Mankato	7,054,778	1,856,215	448,871	3,101,214	3,378,366	61,389	6,540,969	212,612	27,578	5,060	350,224	16,496,307	4,717,443	166,105	431,750	735,864	22,547,469
North Oaks	1,380,434	71,880	503,380	---	62,453	12,264	74,717	673,573	2,338	380	117,817	2,824,519	---	---	---	400,337	3,224,856
North Saint Paul	4,585,519	127,851	241,532	6,162	2,207,185	6,175	2,219,522	412,458	50,850	63,550	57,030	7,758,312	1,631,316	---	1,516,021	165,454	11,071,103
Northfield	8,410,697	725,693	428,765	125,266	3,410,111	198,200	3,733,577	1,809,776	113,521	98,992	1,266,443	16,587,464	1,960,574	---	125,000	1,297,634	19,970,672
Northome	52,057	---	1,950	17,437	81,547	508	99,492	65,328	---	1,961	41,161	261,949	---	---	20,000	21,000	302,949
Northrop	50,538	780	1,816	---	70,809	1,161	71,970	3,367	520	306	2,694	131,991	---	---	---	---	131,991
Norwood Young America	1,959,789	117,043	128,319	287,979	410,875	23,790	722,644	279,736	18,420	56,336	146,054	3,428,341	---	274,368	318,256	114,759	4,135,724

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Nowthen	1,238,753	4,419	114,839	---	94,030	131,075	225,105	165,976	20,918	4,062	11,427	1,785,499	---	97,372	---	35,231	1,918,102
Oak Grove	2,198,238	20,478	170,349	---	665,713	59,755	725,468	9,619	39,999	125,757	55,680	3,345,588	---	14,000	---	200,000	3,559,588
Oak Park Heights	5,215,956	381,071	125,704	80,318	135,600	23,283	239,201	401,547	67,170	154,098	598,804	7,183,551	---	---	541,719	---	7,725,270
Oakdale	10,467,477	1,934,747	806,193	17,715	1,547,341	217,369	1,782,425	1,532,427	218,864	238,620	290,442	17,271,195	5,184,408	8,983	1,609,988	---	24,074,574
Odessa	20,190	---	765	2,786	57,531	---	60,317	11,538	---	64	3,675	96,549	---	---	---	---	96,549
Odin	19,700	---	---	---	53,474	---	53,474	17,552	---	149	5,543	96,418	---	---	6,533	9,735	112,686
Ogema	61,801	---	60	---	43,681	---	43,681	1,940	2,182	306	2,116	112,086	---	15,024	---	---	127,110
Ogilvie	69,403	---	4,555	---	131,540	---	131,540	65,027	2,353	688	41,509	315,075	211,265	---	---	7,402	533,742
Okabena	50,406	---	680	---	75,271	---	75,271	10,384	---	228	46,386	183,355	---	---	---	---	183,355
Oklee	191,326	---	1,432	200,740	138,321	---	339,061	45,404	67	110	37,319	614,719	---	---	---	21,462	636,181
Olivia	1,095,431	81,293	55,046	---	914,331	---	914,331	78,876	14,560	85,265	141,939	2,466,741	---	8,836	974,782	269,887	3,720,246
Onamia	332,250	3,278	3,628	---	324,705	---	324,705	102,778	29,696	4,026	82,605	882,966	---	---	---	---	882,966
Ormsby	27,567	8,357	2,640	3,985	49,354	---	53,339	9,928	---	711	9,594	112,136	---	---	---	---	112,136
Orono	4,839,722	70,349	535,543	---	500,246	44,990	545,236	3,252,502	134,754	133,204	19,623	9,530,933	---	17,610	320,209	1,131,188	10,999,940
Oronoco	700,400	110,079	112,626	---	111,557	32,893	144,450	25,955	2,148	1,229	135,288	1,232,175	300,000	---	---	79,579	1,611,754
Orr	112,988	69,934	380	---	146,333	---	146,333	164,652	---	7,159	10,485	511,931	---	3,775	19,500	6,816	542,022
Ortonville	746,405	41,880	58,198	283,351	1,183,842	---	1,467,193	304,845	9,894	14,365	238,793	2,881,573	---	---	1,010,591	39,137	3,931,301
Osakis	670,642	186,807	44,229	---	489,975	10,000	499,975	118,523	11,326	6,679	171,783	1,709,964	---	24,261	74,475	90,549	1,899,249
Oslo	224,814	---	1,767	149,621	570,117	2,717	722,455	17,202	133	14	9,605	975,990	---	95	---	---	976,085
Osseo	2,032,711	296,216	173,853	---	725,979	296,626	1,022,605	28,502	29,072	29,349	290,847	3,903,155	1,639,742	---	258,184	2,103,446	7,904,527
Ostrander	126,273	---	2,561	---	81,272	---	81,272	2,213	67	280	16,110	228,776	---	---	---	---	228,776
Otsego	4,780,175	560,748	1,179,136	901,682	1,455,942	1,213,006	3,570,630	555,660	11,998	55,909	105,573	10,819,829	---	35,600	284,586	1,289,914	12,429,929
Ottertail	369,707	5,678	11,204	---	93,529	---	93,529	79,420	---	9,144	32,444	601,126	---	---	---	51,635	652,761
Owatonna	11,189,269	1,137,312	292,628	478,107	6,881,762	690,127	8,049,996	2,273,638	157,719	214,068	1,203,274	24,517,904	4,894,872	107,251	402,500	128,000	30,050,527
Palisade	70,189	---	285	---	56,511	1,250	57,761	56,985	201	261	43,323	229,005	---	12,320	---	---	241,325
Park Rapids	2,907,304	683,141	64,650	168,425	857,140	---	1,025,565	469,953	37,258	205,624	63,351	5,456,846	3,908,974	3,300	194,944	2,779,825	12,343,889
Parkers Prairie	534,420	1,349	4,001	---	312,657	---	312,657	43,340	2,041	2,138	310,492	1,210,438	---	2,500	---	73,650	1,286,588
Paynesville	704,147	108,980	196,073	---	911,027	16,000	927,027	206,230	11,177	79,153	284,757	2,517,544	---	655	329,750	220,834	3,068,783
Pease	35,329	3,758	2,458	---	39,691	---	39,691	5	---	178	16,089	97,508	---	---	30,460	27,211	155,179

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Pelican Rapids	881,995	93,827	20,071	2,192	1,101,833	2,457	1,106,482	308,954	11,865	4,226	184,401	2,611,821	1,321,219	---	36,475	964,491	4,934,006
Pemberton	170,999	1,841	3,388	---	54,703	---	54,703	33,009	37	6,696	23,951	294,624	---	---	---	---	294,624
Pennock	139,378	432	2,487	---	155,556	---	155,556	15,055	---	2,187	11,973	327,068	---	24,363	---	---	351,431
Pequot Lakes	1,615,102	818	15,020	6,542	213,830	15,750	236,122	311,485	12,161	20,099	145,344	2,356,151	4,544	3,210	---	43,916	2,407,821
Perham	1,748,137	668,573	104,109	437,165	1,168,314	1,381,881	2,987,360	325,434	21,802	32,408	1,564,446	7,452,269	4,083,148	18,025	1,041,770	409,334	13,004,546
Perley	20,856	---	1,092	557	36,140	---	36,697	4,941	---	5	5,776	69,367	---	---	---	---	69,367
Peterson	76,684	44,540	1,349	---	53,013	---	53,013	10,092	338	1,740	52,759	240,515	566,375	---	---	50,000	856,890
Pierz	379,262	30,809	22,763	75,697	487,659	92,375	655,731	233,648	1,332	9,481	55,892	1,388,918	---	---	30,000	---	1,418,918
Pillager	222,295	57,729	17,593	---	175,642	---	175,642	28,478	737	3,759	13,259	519,492	---	---	82,000	40,000	641,492
Pine City	1,159,247	232,890	38,104	---	666,305	---	666,305	439,073	4,767	62,751	326,698	2,929,835	720,000	---	473,370	1,406,525	5,529,730
Pine Island	1,718,180	263,097	81,486	16,173	692,631	993,562	1,702,366	161,603	5,719	18,412	77,967	4,028,830	1,200,000	3,500	70,525	333,875	5,636,730
Pine River	464,240	---	28,921	266,034	383,147	32,966	682,147	152,315	18,344	2,529	112,723	1,461,219	607,205	---	---	33,668	2,102,092
Pine Springs	44,440	---	1,443	---	12,515	1,713	14,228	33,141	8,522	1,598	2,435	105,807	---	---	---	135,000	240,807
Pipestone	2,136,399	95,725	104,980	104,033	2,266,975	38,010	2,409,018	825,236	20,742	6,277	103,760	5,702,137	500,000	36,792	552,008	426,262	7,217,199
Plainview	1,764,491	---	31,072	---	856,224	109,706	965,930	536,749	16,129	37,097	538,639	3,890,107	1,225,000	98,346	---	290,668	5,504,121
Plato	144,723	---	5,294	---	48,268	21,242	69,510	78,745	---	3,651	17,136	319,059	---	---	---	15,365	334,424
Plummer	149,380	807	1,740	---	88,924	---	88,924	13,640	---	1,293	13,761	269,545	---	---	---	9,900	279,445
Plymouth	34,354,522	36,096	5,953,696	2,413,136	8,800,214	4,096,019	15,309,369	4,690,757	635,906	1,261,774	4,005,221	66,247,341	3,416,407	---	4,391,536	19,810,584	93,865,868
Porter	48,307	---	1,119	---	44,900	---	44,900	18,583	87	3,414	51,902	168,312	---	2,195	---	918	171,425
Preston	816,806	216,189	4,583	---	603,731	---	603,731	218,832	4,003	7,621	827,678	2,699,443	---	---	---	891,057	3,590,500
Princeton	2,490,643	179,885	271,459	138,531	1,056,899	279,465	1,474,895	429,519	25,731	68,197	508,111	5,448,440	917,769	54,474	168,082	58,306	6,647,071
Prinsburg	312,295	---	135	---	129,952	---	129,952	13,530	---	2,481	154,313	612,706	---	---	---	131,847	744,553
Prior Lake	11,449,244	1,141,067	587,464	19,806	2,470,314	391,971	2,882,091	2,493,523	1,390	376,624	479,996	19,411,399	12,768,608	13,370	3,944,734	2,995,877	39,133,988
Proctor	1,628,335	189,559	24,289	2,500	1,170,134	---	1,172,634	119,406	31,587	1,122	56,241	3,223,173	480,000	---	83,600	147,643	3,934,416
Quamba	50,382	---	588	---	126,743	---	126,743	300	---	136	825	178,974	---	---	---	---	178,974
Racine	163,176	---	2,080	---	85,418	---	85,418	---	---	2,407	4,134	257,215	---	---	48,457	---	305,672
Ramsey	10,175,399	468,844	784,954	16,695	2,036,096	---	2,052,791	1,779,697	60,236	416,508	10,679,794	26,418,223	5,196,606	8,914	124,000	3,518,196	35,265,939
Randall	189,158	29,204	530	---	223,457	14,081	237,538	10,280	1,395	759	17,505	486,369	230,000	---	3,613	118,365	838,347
Randolph**	108,799	---	7,193	---	61,414	---	61,414	8,817	---	142	---	186,365	---	---	---	---	186,365

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Ranier	164,238	45,645	1,692	143,127	76,564	12,994	232,685	8,045	---	10	66,828	519,143	---	---	82,302	---	601,445
Raymond	239,602	46,975	2,150	---	283,068	---	283,068	116,100	620	4,232	75,941	768,688	---	---	19,000	50,320	838,008
Red Lake Falls	758,186	4,634	13,808	84,785	700,147	---	784,932	161,821	559	2,286	285,109	2,011,335	774,000	---	---	140,000	2,925,335
Red Wing	17,855,630	410,235	251,182	1,249,873	10,325,215	175,286	11,750,374	650,938	88,125	478,117	888,833	32,373,434	7,956,357	105,141	162,472	4,561,252	45,158,656
Redwood Falls	2,447,017	919	145,567	204,496	2,064,386	95,394	2,364,276	1,475,027	61,150	54,231	416,190	6,964,377	975,000	---	942,565	224,315	9,106,257
Regal	8,348	---	1,550	---	9,328	383	9,711	---	---	---	1,450	21,059	---	---	---	---	21,059
Remer	187,290	---	---	---	310,416	---	310,416	48,736	570	18,540	114,044	679,596	---	---	103,413	32,473	815,482
Renville	507,510	20,216	6,039	115,292	520,239	---	635,531	67,776	5,247	2,177	34,099	1,278,595	---	---	---	1,508	1,280,103
Revere	46,272	---	1,724	---	29,687	---	29,687	---	---	75	2,668	80,426	---	---	---	---	80,426
Rice	422,567	13,977	34,249	---	219,476	3,531	223,007	117,608	6,713	12,472	29,786	860,379	---	2,300	---	---	862,679
Rice Lake	1,048,959	12,702	64,457	---	69,960	18,794	88,754	10,137	9,431	14,520	36,098	1,285,058	287,000	---	---	179,897	1,751,955
Richfield	25,808,213	222,667	985,367	2,905,839	6,335,344	1,547,007	10,788,190	3,704,871	442,278	81,877	1,717,353	43,750,816	9,378,526	---	1,009,749	11,050,783	65,189,874
Richmond	648,330	108,738	36,855	14,984	357,874	---	372,858	6,078	9,950	6,272	83,129	1,272,210	---	250	121,500	9,350	1,403,310
Richville	14,059	---	410	---	24,670	771	25,441	100	---	14	---	40,024	---	---	---	---	40,024
Riverton	34,433	---	124	68,692	23,990	---	92,682	---	---	573	6,306	134,118	---	---	---	---	134,118
Robbinsdale	6,656,775	894,731	482,250	---	2,633,744	68,507	2,702,251	934,125	218,482	137,503	564,037	12,590,154	3,847,874	---	505,059	171,437	17,114,524
Rochester	77,893,628	3,458,772	4,031,809	4,656,130	44,095,499	6,465,843	55,217,472	20,688,066	475,034	1,798,778	2,801,582	166,365,141	76,693,345	---	12,325,287	6,532,449	261,916,222
Rock Creek	200,350	3,400	21,666	21,320	270,486	---	291,806	5,710	2,648	291	16,743	542,614	---	---	---	---	542,614
Rockford	1,650,251	13,988	82,278	19,945	607,827	10,104	637,876	623,696	2,867	108,023	109,288	3,228,267	---	---	175,300	369,625	3,773,192
Rockville	1,086,161	31,172	35,101	---	253,844	957	254,801	101,635	13,537	33,463	14,989	1,570,859	---	---	---	250,323	1,821,182
Rogers	7,269,565	767,985	747,144	48,607	526,017	484,502	1,059,126	1,853,972	119,104	75,480	3,081,169	14,973,545	5,378,788	555,022	460,453	738,791	22,106,599
Rollingstone	158,138	95,894	4,264	---	187,280	---	187,280	60,835	---	2,873	33,937	543,221	---	---	11,000	84,616	638,837
Roosevelt	12,700	536	1,994	3,996	32,730	---	36,726	268	---	55	3,180	55,459	---	---	---	---	55,459
Roscoe	21,000	---	3,525	---	32,424	---	32,424	---	147	421	516	58,033	---	---	---	---	58,033
Rose Creek	125,371	---	827	---	108,622	---	108,622	14,109	---	1,995	31,135	282,059	---	---	---	---	282,059
Roseau	1,242,899	75,842	42,315	762,770	1,695,956	---	2,458,726	260,513	24,798	22,664	587,984	4,715,741	---	---	836,071	2,146	5,553,958
Rosemount	11,656,919	2,368,403	694,765	96,190	700,935	90,269	887,394	3,371,181	150,448	175,195	1,010,209	20,314,514	4,860,637	69,578	273,195	735,788	26,253,712
Roseville	20,710,687	170,841	1,754,773	30,751	3,472,126	12,557	3,515,434	5,243,960	135,766	714,523	1,237,398	33,483,382	3,246,065	531,052	782,000	637,148	38,679,647
Rothsay	182,688	20,426	3,635	5,663	145,860	757	152,280	100,161	237	1,032	34,787	495,246	330,000	34,000	---	78,800	938,046

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Round Lake	92,949	---	400	---	133,319	---	133,319	70,027	215	4,137	14,145	315,192	---	---	50,000	---	365,192
Royalton	294,052	6,572	29,645	2,500	358,763	---	361,263	49,872	2,981	3,557	112,520	860,462	---	---	32,835	21,183	914,480
Rush City	523,153	72,896	8,257	1,100,559	934,801	---	2,035,360	287,463	9,025	25,266	127,043	3,088,463	---	62,000	317,701	1,066,962	4,535,126
Rushford	760,149	222,571	95,576	7,430	1,142,774	4,500	1,154,704	325,288	12,951	64,740	725,065	3,361,044	2,348,262	---	134,000	364,861	6,208,167
Rushford Village	370,132	18,680	3,848	---	78,626	---	78,626	9,569	---	13,206	13,095	507,156	307,000	---	---	14,919	829,075
Rushmore	124,033	2,174	1,463	---	269,025	---	269,025	75,937	---	724	19,430	492,786	---	---	---	7,600	500,386
Russell	102,844	---	1,079	---	114,669	---	114,669	22,313	477	222	23,516	265,120	---	7,800	---	2,000	274,920
Ruthton	97,173	---	2,100	---	101,637	---	101,637	20,840	144	499	4,028	226,421	---	---	---	15,000	241,421
Rutledge	41,286	---	2,050	---	22,331	2,500	24,831	2,450	---	124	525	71,266	210,000	---	---	204,065	485,331
Sabin	133,473	93,565	13,063	---	113,493	2,001	115,494	30,285	---	252	46,592	432,724	---	---	---	---	432,724
Sacred Heart	322,078	3,152	1,305	542,266	1,024,886	---	1,567,152	21,710	10,541	105	57,302	1,983,345	50,000	---	---	---	2,033,345
Saint Anthony [Hennepin]	7,111,756	621,931	296,465	46,457	844,151	753,873	1,644,481	1,879,520	130,823	145,447	188,816	12,019,239	7,078,693	25,860	168,612	---	19,292,404
Saint Anthony [Stearns]	3,025	---	820	---	17,822	---	17,822	2,507	---	334	---	24,508	---	---	---	---	24,508
Saint Augusta	1,413,575	93,409	73,364	---	152,167	---	152,167	43,056	13,568	30,614	25,280	1,845,033	---	---	---	---	1,845,033
Saint Bonifacius	636,033	34,766	96,120	---	375,813	12,460	388,273	224,897	23,827	22,520	40,610	1,467,046	164,711	28,199	197,968	---	1,857,924
Saint Charles	956,913	---	44,776	---	995,681	33,061	1,028,742	156,245	13,056	8,984	166,390	2,375,106	2,299,101	---	151,800	32,186	4,858,193
Saint Clair	290,104	---	7,748	---	281,419	600	282,019	68,720	---	4,313	39,241	692,145	---	---	---	---	692,145
Saint Cloud	34,870,857	6,095,809	2,468,959	2,426,019	17,549,819	663,680	20,639,518	3,955,914	878,949	338,742	2,952,837	72,201,585	22,778,638	884,920	2,323,566	14,065,735	112,254,444
Saint Francis	3,216,330	263,123	126,862	---	611,364	---	611,364	581,892	39,909	21,200	68,701	4,929,381	265,000	33,375	264,880	1,266,724	6,759,360
Saint Hilaire	48,531	2,752	1,703	---	93,300	---	93,300	63,223	---	68	16,046	225,623	---	---	1,241	47,751	274,615
Saint James	1,238,312	130,897	38,878	---	2,300,453	3,507	2,303,960	694,457	10,987	37,612	149,281	4,604,384	975,000	28,103	525,860	208,091	6,341,438
Saint Joseph	2,278,876	511,446	152,158	156,745	1,074,859	29,591	1,261,195	493,557	50,489	59,565	112,156	4,919,442	2,628,021	24,182	95,250	36,452	7,703,347
Saint Leo	12,132	---	677	---	28,189	141,759	169,948	11,526	---	252	10,182	204,717	---	---	---	---	204,717
Saint Louis Park	36,278,056	1,238,873	4,312,702	289,274	5,390,839	336,912	6,017,025	3,608,933	263,951	199,747	3,051,946	54,971,233	2,200,000	777,248	4,483,391	8,812,850	71,244,722
Saint Martin	190,872	---	3,100	---	75,968	---	75,968	72,604	---	1,446	55,851	399,841	669,774	---	32,000	807,534	1,909,149
Saint Mary's Point	186,793	---	17,142	---	12,977	1,652	14,629	---	617	81	74	219,336	---	---	---	47,400	266,736
Saint Michael	6,209,679	614,825	389,873	68,505	1,627,819	272,161	1,968,485	915,636	8	198,720	132,932	10,430,158	---	---	215,155	3,383,366	14,028,679
Saint Paul	171,122,657	45,937,589	14,381,813	24,656,527	117,903,033	4,599,739	147,159,299	69,066,583	---	4,012,456	19,492,768	471,173,165	38,870,971	40,641	15,527,990	56,295,641	581,908,408
Saint Paul Park	2,268,469	371,927	100,243	53,444	723,453	23,780	800,677	603,439	49,562	13,667	76,548	4,284,532	---	52,260	25,600	796,677	5,159,069

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Saint Peter	3,015,408	30,196	244,557	2,726	3,770,297	45,494	3,818,517	543,781	56,279	54,374	902,383	8,665,495	245,000	121,403	1,496,472	1,009,304	11,537,674
Saint Rosa	16,358	---	2,042	---	7,468	---	7,468	4,617	165	233	47,785	78,668	---	---	---	---	78,668
Saint Stephen	124,017	---	7,280	22,720	265,507	---	288,227	88,293	5,120	1,355	42,073	556,365	---	---	---	186,698	743,063
Saint Vincent	15,024	653	---	82	30,101	---	30,183	1,514	---	61	---	47,435	---	---	---	---	47,435
Sanborn	68,397	441	16,185	---	154,286	---	154,286	24,398	---	12,092	21,547	297,346	42,242	---	---	12,222	351,810
Sandstone	429,407	23,421	47,306	---	1,096,094	---	1,096,094	236,606	4,750	11,689	---	1,849,273	1,176,350	---	143,651	380,825	3,550,099
Sargeant	20,974	---	---	---	19,196	---	19,196	84	539	1,146	793	42,732	---	---	---	---	42,732
Sartell	6,379,652	1,082,389	1,075,459	251,644	1,801,139	11,907	2,064,690	2,161,617	66,181	44,712	130,919	13,005,619	5,474,131	109,242	495,335	3,158,769	22,243,096
Sauk Centre	1,752,572	422,811	21,365	86,980	1,352,502	---	1,439,482	2,450,179	45,623	418,652	419,982	6,970,666	12,654,598	---	---	1,531,457	21,156,721
Sauk Rapids	4,554,173	375,242	388,560	27,502	2,497,765	139,885	2,665,152	1,040,991	44,779	98,928	122,371	9,290,196	2,960,942	6,662	80,000	286,000	12,623,800
Savage	16,914,216	2,680,986	979,318	19,841	4,936,841	83,945	5,040,627	1,649,419	110,039	456,713	157,997	27,989,315	7,095,345	287,965	200,000	4,327,780	39,900,405
Scandia	2,286,140	20,160	138,740	3,186	87,236	---	90,422	73,281	12,711	9,875	35,781	2,667,110	215,000	---	---	356,522	3,238,632
Scanlon	237,451	20,768	30,507	---	224,165	---	224,165	11,979	4,160	1,874	26,416	557,320	---	---	---	---	557,320
Seaforth	22,754	---	160	---	41,263	---	41,263	400	---	46	7,578	72,201	---	---	---	---	72,201
Sebeka	311,275	97,190	663	---	388,272	8,316	396,588	91,550	8,508	4,384	51,599	961,757	---	---	51,227	5,000	1,017,984
Sedan	19,938	5,511	2,000	---	22,620	---	22,620	---	---	97	---	50,166	---	---	---	---	50,166
Shafer	280,991	936	50,321	---	233,487	---	233,487	1,869	650	1,710	37,076	607,040	---	---	---	---	607,040
Shakopee	17,612,934	1,157,405	2,601,639	27,889	3,261,874	137,367	3,427,130	4,519,602	183,975	271,555	281,385	30,055,625	---	---	1,267,065	4,868,279	36,190,969
Shelly	25,550	---	100	---	87,287	1,000	88,287	16,204	---	464	7,884	138,489	---	---	---	---	138,489
Sherburn	572,788	109,917	4,232	---	396,571	2,240	398,811	200,369	2,430	5,575	77,823	1,371,945	---	---	15,000	---	1,386,945
Shevlin	31,163	---	3,800	34,397	45,096	---	79,493	20,086	---	155	36,531	171,228	---	---	---	166,192	337,420
Shoreview	12,731,641	294,239	500,102	580	1,254,076	83,913	1,338,569	6,316,563	52,581	274,698	121,253	21,629,646	309,637	4,107	581,498	---	22,524,888
Shorewood	4,949,126	---	275,567	---	156,771	---	156,771	1,258,621	65,234	60,283	202,056	6,967,658	---	---	270,121	1,043,513	8,281,292
Silver Bay	1,124,947	23,156	9,029	659,979	1,383,237	258,112	2,301,328	408,565	5,748	15,571	84,913	3,973,257	---	6,949	---	475,945	4,456,151
Silver Lake	533,244	19,340	10,297	---	262,314	---	262,314	171,871	6,071	1,199	72,430	1,076,766	---	---	20,000	99,500	1,196,266
Skyline	53,736	---	---	---	23,654	---	23,654	1,519	---	57	1,531	80,497	---	---	---	---	80,497
Slayton	867,375	40,315	8,498	---	1,122,020	27,085	1,149,105	105,445	9,917	1,240	341,637	2,523,532	---	12,441	1,500	523,734	3,061,207
Sleepy Eye	1,238,407	213,245	119,321	---	1,590,780	500	1,591,280	512,203	17,382	383,270	317,487	4,392,595	---	---	559,975	597,072	5,549,642
Sobieski	44,894	---	5,332	---	33,186	---	33,186	12,681	3	17	19,984	116,097	---	---	---	---	116,097

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**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Solway	14,175	---	1,700	---	21,171	---	21,171	2,515	---	---	1,200	40,761	---	---	---	---	40,761
South Haven	124,031	25	4,434	---	71,255	2,353	73,608	141,571	858	228	77,395	422,150	60,000	---	---	---	482,150
South Saint Paul	12,283,271	919,986	431,735	1,956,866	5,693,892	2,410,907	10,061,665	3,834,891	114,036	203,964	536,073	28,385,621	5,023,986	---	534,159	2,524,651	36,468,417
Spicer	1,127,319	182,276	28,583	---	185,545	---	185,545	185,486	11,936	7,555	121,128	1,849,828	---	13,309	---	47,740	1,910,877
Spring Grove	633,509	92,381	5,086	---	492,914	14,936	507,850	206,944	6,999	7,813	125,768	1,586,350	414,000	6,500	201,311	332,023	2,540,184
Spring Hill	12,336	---	2,325	---	12,860	---	12,860	4,600	33	14	941	33,109	---	---	---	---	33,109
Spring Lake Park	2,904,068	260,843	188,274	---	1,061,628	73,145	1,134,773	999,025	84,710	91,901	103,087	5,766,681	---	---	156,097	343,436	6,266,214
Spring Park	1,084,291	14,563	40,319	---	22,523	666	23,189	25,226	17,092	842	48,062	1,253,584	1,040,000	---	---	80,574	2,374,158
Spring Valley	1,132,954	99,186	9,137	375,006	948,252	50,348	1,373,606	79,019	10,467	12,349	175,435	2,892,153	910,660	---	49,437	865,273	4,717,523
Springfield	1,035,095	188,836	9,193	77,185	1,054,718	15,239	1,147,142	381,570	8,241	12,443	789,419	3,571,939	1,591,511	---	35,000	541,584	5,740,034
Squaw Lake	26,270	---	3,496	---	33,302	---	33,302	28,838	---	258	9,473	101,637	---	3,167	---	4,869	109,673
Stacy	417,061	---	18,691	---	338,647	---	338,647	10,264	2,669	2,582	124,544	914,458	---	---	330,000	11,552	1,256,010
Staples	1,110,536	133,539	90,056	192,155	1,314,230	---	1,506,385	311,150	30,913	33,761	2,816	3,219,156	783,454	---	151,697	28,179	4,182,486
Starbuck	474,568	45,268	16,788	1,463	681,513	---	682,976	116,653	14,711	5,213	150,604	1,506,781	---	55,545	---	9,881	1,572,207
Steen	22,984	---	---	---	48,210	637	48,847	16,322	33	652	6,439	95,277	---	---	---	---	95,277
Stephen	140,652	39,559	1,389	66,707	342,207	32,129	441,043	126,588	466	6,249	196,254	952,200	---	---	290,000	64,049	1,306,249
Stewart	396,052	90,464	15,563	---	186,169	1,833	188,002	59,650	263	2,468	64,535	816,997	4,845	18,550	---	40,296	880,688
Stewartville	2,530,060	271,705	22,487	---	1,010,340	45,337	1,055,677	411,756	17,592	44,155	371,248	4,724,680	1,747,434	---	60,000	11,210	6,543,324
Stillwater	13,385,880	924,432	574,860	6,422	1,321,951	82,146	1,410,519	2,283,432	118,113	212,404	596,712	19,506,352	---	---	100,000	2,367,988	21,974,340
Stockton	115,224	4,149	6,289	64,012	193,899	---	257,911	5,426	---	1,290	32,711	423,000	---	---	100,000	33,853	556,853
Storden	138,932	---	524	600	89,655	---	90,255	50,936	---	1,157	14,363	296,167	---	---	---	41,339	337,506
Strandquist	6,529	---	2,040	---	27,154	---	27,154	5,620	243	---	1,116	42,702	---	---	200	---	42,902
Strathcona	3,016	---	15	---	15,163	---	15,163	---	---	---	213	18,407	---	---	---	---	18,407
Sturgeon Lake	168,768	---	5,819	---	74,059	---	74,059	53,202	---	849	17,773	320,470	---	---	---	---	320,470
Sunburg	38,948	---	10	---	50,240	---	50,240	133,602	---	7,142	19,679	249,621	---	---	---	49,347	298,968
Sunfish Lake	431,558	28,364	49,738	---	12,951	1,089	14,040	2,054	1,711	7,297	---	534,762	---	---	---	---	534,762
Swanville	85,799	18,317	2,350	---	135,318	1,551	136,869	8,069	282	336	45,484	297,506	---	---	---	---	297,506
Taconite	244,111	3,323	1,300	---	193,480	2,105	195,585	60,019	10,048	9,344	2,497	526,227	---	29,700	---	29,000	584,927
Tamarack	44,301	2,673	1,204	---	25,770	16,045	41,815	11,395	550	29	15,725	117,692	---	---	---	7,961	125,653

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**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Taopi	5,878	12,685	---	---	18,326	---	18,326	---	---	172	1,200	38,261	---	---	---	---	38,261
Taunton	43,003	---	505	---	61,129	---	61,129	500	---	2,783	8,230	116,150	---	---	---	---	116,150
Taylors Falls	706,294	270	12,680	---	204,149	---	204,149	33,225	905	2,195	13,926	973,644	---	---	65,000	50,485	1,089,129
Tenstrike	30,452	---	1,400	---	18,496	---	18,496	---	---	---	25	50,373	---	---	---	---	50,373
Thief River Falls	2,077,693	345,574	237,660	61,748	5,409,859	---	5,471,607	2,021,924	49,664	37,178	488,547	10,729,847	795,000	---	1,120,221	265,153	12,910,221
Tintah	14,984	---	---	---	31,044	---	31,044	16,126	---	26	40,801	102,981	---	---	---	---	102,981
Tonka Bay	1,077,421	17,341	59,732	---	24,073	---	24,073	46,579	11,271	19,447	32,486	1,288,350	---	---	170,293	47,985	1,506,628
Tower	387,596	---	10,899	---	175,819	340,368	516,187	684,121	6,532	6,030	62,891	1,674,256	---	82,560	---	403,320	2,160,136
Tracy	1,062,881	62,680	16,875	429,175	1,033,970	---	1,463,145	176,959	17,664	54,205	850,580	3,704,989	---	7,500	136,566	215,130	4,064,185
Trail	12,326	---	750	---	10,514	---	10,514	---	---	1	---	23,591	---	---	---	---	23,591
Trimont	270,656	341	3,617	304,333	310,624	---	614,957	114,694	2,516	4,012	45,008	1,055,801	321,000	3,600	2,650	142,495	1,525,546
Trommald	30,927	---	380	---	18,419	---	18,419	---	---	67	5,463	55,256	---	---	---	---	55,256
Trosky	20,562	---	2,100	---	28,190	877	29,067	---	---	389	1,334	53,452	---	---	---	---	53,452
Truman	402,692	9,357	5,810	---	510,697	---	510,697	199,682	5,830	7,564	40,143	1,181,775	---	---	---	---	1,181,775
Turtle River	17,192	---	3,750	---	8,607	---	8,607	8,181	---	1,124	---	38,854	---	---	---	---	38,854
Twin Lakes	8,770	---	1,050	---	55,366	---	55,366	150	---	1,745	2,594	69,675	---	---	---	---	69,675
Twin Valley	142,571	---	2,315	2,000	357,698	---	359,698	64,101	2,539	2,238	37,999	611,461	---	---	---	---	611,461
Two Harbors	1,716,098	17,270	55,114	---	2,138,642	221,050	2,359,692	1,079,199	11,277	11,926	53,610	5,304,186	---	1,991	171,973	266,971	5,745,121
Tyler	298,641	---	3,480	---	737,944	---	737,944	106,259	5,491	8,286	50,310	1,210,411	---	6,456	---	302,765	1,519,632
Ulen	86,040	8,499	1,710	---	169,592	3,228	172,820	44,202	---	1,211	54,959	369,441	---	---	---	---	369,441
Underwood	105,712	---	4,516	---	89,167	1,351	90,518	32,162	308	968	71,988	306,172	---	8,300	21,000	13,540	349,012
Upsala	166,677	---	2,760	---	118,968	1,587	120,555	107,307	---	3,387	18,646	419,332	120,000	4,883	---	2,100	546,315
Urbank	6,549	---	1,421	---	21,612	---	21,612	175	---	---	19,268	49,025	---	---	1,990	---	51,015
Utica	66,929	21,053	3,331	---	48,574	---	48,574	560	---	578	8,836	149,861	---	---	---	---	149,861
Vadnais Heights	5,025,591	540,620	698,486	125,159	532,566	64,189	721,914	1,355,137	33,156	168,905	469,902	9,013,711	---	---	625,000	50,000	9,688,711
Vergas	151,003	18,321	14,211	88,358	73,209	1,344	162,911	41,488	---	584	56,203	444,721	299,000	---	---	641	744,362
Vermillion	138,446	---	5,176	---	28,016	---	28,016	---	23	2,958	9,811	184,430	---	---	---	---	184,430
Verndale	144,019	---	2,512	165,291	208,129	---	373,420	73,908	3,630	6,518	20,770	624,777	12,927	14,596	---	---	652,300
Vernon Center	248,074	17,187	690	415,725	90,485	600	506,810	15,800	775	1,521	25,243	816,100	---	---	---	---	816,100

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**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Vesta	166,726	4,181	190	---	130,656	---	130,656	13,773	---	936	4,620	321,082	34,581	760	15,478	---	371,901
Victoria	4,516,742	451,747	349,244	42,746	142,679	6,289	191,714	1,311,557	10,728	87,039	346,334	7,265,105	---	117,803	---	1,881,123	9,264,031
Viking	13,893	---	50	---	40,800	---	40,800	14,300	---	137	36,436	105,616	---	---	---	---	105,616
Villard	95,460	7,434	1,770	---	56,831	---	56,831	43,592	---	1,397	38,798	245,282	---	---	---	17,000	262,282
Vining	14,342	---	1,675	10,071	19,609	---	29,680	17,825	---	7,742	4,004	75,268	---	---	---	---	75,268
Virginia	4,385,161	98,408	66,013	293,102	7,947,564	322,831	8,563,497	396,492	115,329	99,939	84,144	13,808,983	---	236,030	---	2,441,408	16,486,421
Wabasha	1,942,572	137,149	44,298	307	725,500	58,856	784,663	692,500	23,422	47,653	144,684	3,816,941	---	62,933	51,000	207,266	4,138,140
Wabasso	365,360	10,915	1,433	---	279,074	---	279,074	165,153	175	11,373	55,889	889,372	---	36,952	17,500	89,801	1,033,625
Waconia	6,274,093	1,033,655	961,940	---	6,528,388	10,467	6,538,855	1,986,175	49,542	102,172	116,328	17,062,760	11,770,098	---	231,000	8,245,429	37,309,287
Wadena	874,877	157,565	72,293	69,380	2,273,248	---	2,342,628	215,186	31,293	27,197	1,227,518	4,948,557	1,606,625	676	420,670	1,291	6,977,819
Wahkon	252,600	---	5,166	---	21,226	---	21,226	8,719	392	250	39,290	327,643	---	---	10,000	---	337,643
Waite Park	9,179,652	608,896	74,032	49,929	198,505	33,698	282,132	224,945	99,808	21,202	202,557	10,693,224	---	2,668	---	8,679,924	19,375,816
Waldorf	98,244	---	650	---	97,277	---	97,277	29,135	---	169	58,039	283,514	44,700	5,510	---	---	333,724
Walker	1,359,077	51,626	16,300	---	179,954	---	179,954	244,613	7,643	14,320	409,121	2,282,654	---	---	207,288	85,035	2,574,977
Walnut Grove	222,924	109,830	740	---	326,465	6,850	333,315	65,417	490	2,222	76,459	811,397	---	---	40,000	25,944	877,341
Walters	27,878	---	631	---	46,844	527	47,371	14,689	---	34	8,609	99,212	100,000	---	1,037	4,661	204,910
Waltham	18,898	---	1,461	---	42,676	---	42,676	---	---	62	6,237	69,334	---	---	17,788	---	87,122
Wanamingo	693,138	222,726	19,965	408,002	361,675	---	769,677	83,311	1,992	1,266	107,723	1,899,798	2,020,000	---	75,000	121,686	4,116,484
Wanda	35,762	28	1,540	---	57,347	2,000	59,347	5,928	---	3,253	21,111	126,969	---	---	---	---	126,969
Warba	51,615	---	---	2,127	23,629	973	26,729	1,347	---	79	5,985	85,755	---	---	---	---	85,755
Warren	532,383	87,643	10,773	19,356	1,212,638	---	1,231,994	228,342	2,299	352	105,679	2,199,465	1,120,144	---	126,267	333,891	3,779,767
Warroad	948,818	36,806	24,714	1,034,833	1,064,020	30,773	2,129,626	1,491,630	16,502	28,891	1,033,527	5,710,514	---	1,336	355,000	79,567	6,146,417
Waseca	4,114,529	355,143	237,654	257,210	3,598,333	124,787	3,980,330	381,978	31,802	91,704	110,496	9,303,636	---	17,216	663,118	1,689,582	11,673,552
Watertown	2,192,852	90,932	42,322	78,508	798,160	125,022	1,001,690	175,581	10,133	7,608	127,510	3,648,628	1,646,877	33,993	169,669	1,011,300	6,510,467
Waterville	821,913	135,130	10,665	---	544,880	215,923	760,803	62,164	10,242	10,083	111,416	1,922,416	1,535,000	---	---	109,080	3,566,496
Watkins	627,438	151,729	9,553	---	324,684	---	324,684	372,947	1,662	11,390	131,992	1,631,395	---	---	---	99,241	1,730,636
Watson	79,267	---	1,790	---	72,880	---	72,880	6,935	178	59	4,934	166,043	---	---	1,989	---	168,032
Waubun	122,852	2,600	2,275	---	147,227	---	147,227	16,558	---	144	18,546	310,202	26,044	---	---	---	336,246
Waverly	786,891	199,812	36,489	---	195,828	5,566	201,394	14,545	4,120	2,332	225,485	1,471,068	---	---	---	---	1,471,068

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Wayzata	5,889,430	262,031	830,567	---	245,034	---	245,034	1,297,454	100,415	113,885	1,313,288	10,052,104	---	57,178	472,700	1,323,005	11,904,987
Welcome	558,685	48,310	4,935	---	290,412	---	290,412	48,832	3,454	21,013	16,527	992,168	---	11,598	29,226	24,001	1,056,993
Wells	870,179	68,616	13,218	---	1,091,385	70,784	1,162,169	366,548	11,213	13,867	116,944	2,622,754	655,884	2,100	104,551	198,096	3,583,385
Wendell	82,783	---	469	---	44,532	---	44,532	3,910	313	53	2,772	134,832	---	---	---	---	134,832
West Concord	458,896	21,115	5,703	164,583	332,860	11,826	509,269	120,313	4,876	3,173	345,646	1,468,991	---	---	---	35,999	1,504,990
West Saint Paul	12,392,595	503,657	637,216	1,903,277	12,253,827	449,529	14,606,633	753,646	136,400	417,937	658,282	30,106,366	9,427,667	12,203	1,386,000	206,693	41,138,929
West Union	10,208	1,062	1,000	---	19,381	---	19,381	---	---	22	800	32,473	---	---	---	---	32,473
Westbrook	295,485	21,313	3,815	8,077	307,665	7,962	323,704	64,089	2,304	1,552	32,635	744,897	---	---	34,000	11,250	790,147
Westport	4,946	7,793	320	---	15,774	---	15,774	---	---	48	84	28,965	---	---	---	---	28,965
Whalan	23,493	---	67	---	15,968	---	15,968	---	---	3	5,236	44,767	---	---	---	---	44,767
Wheaton	710,450	---	6,032	464,715	704,279	---	1,168,994	104,539	105	3,038	229,698	2,222,856	73,000	---	---	20,060	2,315,916
White Bear Lake	5,859,146	1,423,952	743,511	76,125	2,877,277	363,475	3,316,877	2,084,778	106,539	238,901	1,544,772	15,318,476	---	262,667	1,012,410	3,471,782	20,065,335
Wilder	24,273	---	25	---	26,081	---	26,081	48	165	545	1,258	52,395	---	---	---	---	52,395
Willernie	220,196	---	18,886	---	93,655	---	93,655	15,884	3,308	10	2,755	354,694	---	---	---	---	354,694
Williams	100,865	---	10	---	65,475	650	66,125	7,906	---	18	6,051	180,975	---	---	---	8,603	189,578
Willmar	4,999,764	1,277,272	474,907	302,960	6,641,911	576,861	7,521,732	1,027,480	189,682	591,492	3,170,298	19,252,627	1,400,000	58,185	668,768	3,248,771	24,628,351
Willow River	93,328	4,000	2,550	356,250	81,865	---	438,115	21,769	---	179	16,816	576,757	---	---	---	---	576,757
Wilmont	120,072	---	2,385	---	125,643	---	125,643	34,360	621	602	10,697	294,380	---	---	---	---	294,380
Wilton	12,036	---	330	---	28,050	---	28,050	---	---	326	---	40,742	30,000	---	---	---	70,742
Windom	1,647,388	163,377	82,161	118,618	1,844,771	15,667	1,979,056	887,114	31,862	27,101	191,627	5,009,686	---	102,585	306,424	29,965	5,448,660
Winger	73,481	18,568	4,823	399	59,113	700	60,212	12,390	---	524	8,150	178,148	---	---	---	177,045	355,193
Winnebago	640,217	62,698	10,174	4,183	620,931	114,840	739,954	186,511	5,781	15,359	73,266	1,733,960	---	45,586	132,295	---	1,911,841
Winona	7,548,139	147,448	172,154	42,785	10,410,838	33,808	10,487,431	2,468,616	162,745	14,983	1,916,952	22,918,468	4,952,350	316,500	703,304	2,887,158	31,777,780
Winsted	1,210,728	22,440	37,197	---	723,983	6,500	730,483	241,638	44,868	21,474	201,868	2,510,696	---	---	20,000	386,906	2,917,602
Winthrop	766,227	57,986	24,399	---	484,979	2,955	487,934	304,172	5,208	(6,257)	178,337	1,818,006	621,109	---	59,834	---	2,498,949
Winton	68,399	32,500	956	---	37,197	---	37,197	1,773	---	44	6,893	147,762	---	---	---	---	147,762
Wolf Lake	13,471	---	212	---	43,303	1,428	44,731	58,302	---	558	90,227	207,501	125,000	---	6,097	---	338,598
Wolverton	33,195	---	108	1,082	49,063	---	50,145	15,215	203	182	12,473	111,521	---	---	10,939	---	122,460
Wood Lake	133,275	458	2,765	395,534	144,726	---	540,260	46,147	494	1,162	10,975	735,536	---	14,131	---	3,778	753,445

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Taxes	Special Assess-ments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern-mental Funds	
Woodbury	30,097,164	10,833,495	4,645,504	230,015	4,979,451	104,381	5,313,847	3,625,627	375,549	1,444,307	310,576	56,646,069	4,903,610	149,405	2,672,882	5,173,411	69,545,377
Woodland	345,091	---	67,099	---	17,128	1,851	18,979	4,525	1,913	317	4,349	442,273	---	---	---	153,684	595,957
Woodstock	38,805	---	1,325	---	53,105	---	53,105	14,068	103	418	9,055	116,879	---	---	---	---	116,879
Worthington	4,298,838	388,988	268,803	465,613	3,606,857	32,762	4,105,232	894,221	123,719	445,057	266,677	10,791,535	---	139,752	1,002,031	747,680	12,680,998
Wrenshall	91,718	---	3,259	---	74,007	---	74,007	35,068	---	7,301	6,790	218,143	---	---	---	---	218,143
Wright	33,355	---	2,050	---	18,944	---	18,944	40,982	---	54	4,292	99,677	---	---	---	3,192	102,869
Wykoff	162,741	8,217	1,867	---	174,435	---	174,435	54,580	797	848	20,947	424,432	---	---	---	500	424,932
Wyoming	4,057,427	608,557	245,738	53,927	624,393	---	678,320	75,249	32,538	77,046	90,472	5,865,347	3,428,778	5,025	148,093	722,827	10,170,070
Zemple	13,591	---	15	---	12,293	---	12,293	---	---	28	---	25,927	---	---	---	---	25,927
Zimmerman	1,372,193	27,851	194,795	---	593,057	13,980	607,037	230,890	20,465	29,007	44,239	2,526,477	---	9,493	50,000	58,742	2,644,712
Zumbro Falls	111,367	7,129	---	---	81,877	---	81,877	109,748	923	---	12,341	323,385	---	---	---	---	323,385
Zumbrota	1,665,824	232,406	29,525	---	673,391	197,115	870,506	272,400	19,100	19,937	85,351	3,195,049	---	---	---	697,533	3,892,582
State Total	**$2,580,847,562**	**$280,377,636**	**$195,921,357**	**$165,841,532**	**$1,044,406,242**	**$88,706,703**	**$1,298,954,477**	**$560,643,054**	**$33,041,122**	**$50,078,852**	**$230,982,975**	**$5,230,847,035**	**$872,174,567**	**$24,889,463**	**$206,875,491**	**$655,450,029**	**$6,990,236,585**

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Ada	1,696	464,565	481,602	242,946	377,343	75,876	197,127	1,839,459	1,289,441	75,000	22,494	3,226,394	---	---	36,604	3,262,998
Adams	790	161,912	189,298	49,227	81,602	2,935	65,953	550,927	74,141	110,000	26,791	761,859	---	31,500	---	793,359
Adrian	1,230	155,376	253,268	202,258	195,944	36,655	2,032	845,533	112,786	285,418	131,522	1,375,259	---	8,500	174,128	1,557,887
Afton	2,906	404,257	545,921	247,313	4,113	---	1,575	1,203,179	1,499,820	3,290,000	166,588	6,159,587	---	---	701,808	6,861,395
Aitkin	2,129	383,728	903,079	411,184	66,082	366,040	75,571	2,205,684	276,080	580,194	115,321	3,177,279	845,000	---	665,466	4,687,745
Akeley	441	90,605	83,882	56,937	63,038	146,048	20,849	461,359	245,911	41,000	2,536	750,806	---	---	143,711	894,517
Albany	2,656	285,781	736,836	208,355	81,113	10,022	---	1,322,107	313,297	1,152,508	281,013	3,068,925	1,821,419	180,527	454,839	5,525,710
Albert Lea	17,899	1,701,942	5,849,404	2,635,489	3,226,543	266,719	266,985	13,947,082	8,786,119	2,114,000	382,836	25,230,037	---	---	4,121,500	29,351,537
Alberta	97	24,996	3,432	23,740	---	---	12,650	64,818	11,741	---	---	76,559	---	117,731	---	194,290
Albertville	7,317	606,158	1,154,656	634,542	387,025	203,626	---	2,986,007	841,615	3,191,851	234,925	7,254,398	---	---	344,000	7,598,398
Alden	640	173,385	106,623	42,575	20,434	---	8,660	351,677	32,433	92,711	11,097	487,918	---	---	1,025	488,943
Aldrich	44	13,552	3,216	4,938	1,148	---	75	22,929	---	---	---	22,929	---	---	---	22,929
Alexandria	13,340	2,111,402	3,465,006	1,843,009	1,432,921	953,472	767,780	10,573,590	8,038,538	1,851,424	702,087	21,165,639	---	---	819,534	21,985,173
Alpha	117	25,803	35,813	14,875	3,353	---	10,419	90,263	---	8,600	855	99,718	---	---	10,050	109,768
Altura	474	127,706	122,835	25,991	6,150	769	28,067	311,518	24,944	25,000	1,029	362,491	---	---	24,282	386,773
Alvarado	359	189,525	17,669	23,900	5,090	3,782	---	239,966	70,731	29,000	4,630	344,327	---	---	---	344,327
Amboy	525	104,397	200,567	49,370	1,879	---	6,197	362,410	28,510	---	---	390,920	---	34,000	106,628	531,548
Andover	31,704	2,182,856	4,551,298	2,014,370	2,276,291	181,551	190,328	11,396,694	2,228,761	1,961,719	475,696	16,062,870	---	58,249	548,902	16,670,021
Annandale	3,331	419,442	818,805	376,357	133,854	98,585	---	1,847,043	892,198	782,722	210,748	3,732,711	---	98,800	995,028	4,826,539
Anoka	17,665	1,693,880	5,292,015	1,257,976	1,749,138	684,104	94,726	10,771,839	6,529,280	7,709,150	627,332	25,637,601	869,551	---	1,342,553	27,849,705
Apple Valley	50,161	4,727,136	11,467,187	3,593,459	5,214,870	235,450	11,732	25,249,834	6,515,184	3,575,000	1,100,649	36,440,667	1,030,000	---	8,139,084	45,609,751
Appleton	1,362	254,858	599,131	399,682	362,835	132,767	400,010	2,149,283	352,556	1,320,484	203,398	4,025,721	---	---	25,000	4,050,721
Arco	76	30,070	9,817	17,624	53	---	2,619	60,183	---	---	---	60,183	---	---	---	60,183
Arden Hills	9,847	1,015,840	1,920,279	336,397	700,786	249,484	---	4,222,786	6,754,042	280,000	4,900	11,261,728	---	---	364,900	11,626,628
Argyle	647	163,275	465,762	155,094	32,376	18,481	---	834,988	22,574	65,000	85,833	1,008,395	---	---	306	1,008,701
Arlington	2,211	372,144	627,751	211,351	160,191	59,554	4,674	1,435,665	1,321,958	490,040	200,502	3,448,165	300,000	---	757,286	4,505,451
Ashby	443	70,015	286,020	26,063	10,792	17,111	2,038	412,039	45,260	1,176,861	161,838	1,795,998	---	151,359	---	1,947,357
Askov	353	88,603	59,950	20,717	30,729	---	---	199,999	5,819	11,556	1,178	218,552	---	3,626	---	222,178
Atwater	1,139	190,726	212,472	131,438	92,839	990	5,102	633,567	402,758	189,415	15,553	1,241,293	---	---	252,660	1,493,953
Audubon	531	199,932	154,762	21,364	7,150	148,885	49,347	581,440	55,697	182,357	62,357	881,851	---	12,500	---	894,351
Aurora	1,689	377,908	472,907	514,271	156,520	33,025	95,412	1,650,043	4,167,613	73,908	136,021	6,027,585	---	---	229,548	6,257,133
Austin	25,111	1,913,710	5,836,465	3,203,328	3,821,318	218,163	97,975	15,090,959	8,106,933	420,000	491,988	24,109,880	---	---	306,000	24,415,880
Avoca	143	32,410	3,281	11,640	5,991	---	2,326	55,648	55,180	28,000	1,471	140,299	---	---	---	140,299
Avon	1,471	416,758	501,179	136,205	77,217	155,481	---	1,286,840	107,172	234,737	280,274	1,909,023	310,000	---	250,000	2,469,023
Babbitt	1,491	493,405	673,988	270,079	351,816	191,767	3,813	1,984,868	1,026,556	177,507	57,143	3,246,074	---	---	117,360	3,363,434
Backus	242	64,823	180,860	32,633	6,249	34,091	19,151	337,807	45,734	303,457	13,295	700,293	---	10,118	---	710,411
Badger	385	133,284	48,242	38,870	7,100	151,146	2,230	380,872	3,203	4,229	19,039	407,343	---	10,000	500	417,843

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	1,417	219,912	424,825	277,032	64,828	55,813	24,550	1,066,960	116,548	165,000	39,048	1,387,556	---	---	---	1,387,556
Balaton	626	101,147	192,079	103,442	128,441	34,355	183,816	743,280	51,219	1,329,276	119,162	2,242,937	---	---	63,700	2,306,637
Barnesville	2,637	684,487	613,827	239,995	407,816	426,040	730	2,372,895	964,489	253,335	61,719	3,652,438	---	1,439	76,242	3,730,119
Barnum	611	187,867	57,431	86,384	45,207	---	10,356	387,245	40,372	4,411	1,601	433,629	---	---	13,373	447,002
Barrett	411	124,167	85,890	57,082	19,188	---	44,122	330,449	5,950	23,998	3,726	364,123	---	8,500	15,375	387,998
Barry	13	5,287	711	1,321	150	---	---	7,469	---	---	---	7,469	---	3,500	---	10,969
Battle Lake	891	170,716	277,158	135,796	48,807	73,963	29,176	735,616	188,366	22,000	2,520	948,502	---	---	23,000	971,502
Baudette	1,085	206,543	348,911	201,234	167,052	34,200	40,525	998,465	68,417	7,505	748	1,075,135	---	---	---	1,075,135
Baxter	8,065	1,430,287	1,992,278	2,088,483	628,965	1,159,404	39,599	7,339,016	11,787,845	2,040,667	626,085	21,793,613	3,975,000	525,545	3,568,196	29,862,354
Bayport	3,675	551,627	1,197,340	277,972	340,829	543,152	5,110	2,916,030	4,485,523	150,000	36,199	7,587,752	---	---	---	7,587,752
Beardsley	219	56,518	33,038	18,797	1,072	---	1,127	110,552	---	---	---	110,552	---	---	14,755	125,307
Beaver Bay	183	208,344	9,936	38,946	6,444	14,515	---	278,185	43,192	---	---	321,377	---	---	---	321,377
Beaver Creek	291	57,780	50,839	140,893	8,579	---	---	258,091	---	25,187	4,328	287,606	---	---	20,083	307,689
Becker	4,707	837,289	1,159,903	615,839	1,186,865	64,654	---	3,864,550	1,347,151	305,000	73,236	5,589,937	---	326,330	1,578,145	7,494,412
Bejou	93	30,861	1,130	6,984	489	---	1,234	40,698	2,243	---	---	42,941	---	7,799	---	50,740
Belgrade	737	158,932	231,983	140,776	12,744	5,009	6,288	555,732	48,440	486,000	71,669	1,161,841	---	---	69,317	1,231,158
Belle Plaine	6,742	962,672	1,483,393	643,502	293,410	92,537	4,095	3,479,609	3,558,042	2,413,413	208,458	9,659,522	125,409	---	449,671	10,234,602
Bellechester	170	22,546	7,495	2,457	1,812	---	16,543	50,853	---	---	---	50,853	---	---	15,000	65,853
Bellingham	157	43,077	35,735	12,067	4,788	---	31,910	127,577	59,872	---	---	187,449	---	122,409	---	309,858
Beltrami	102	22,334	11,192	13,100	6,180	---	2,925	55,731	23,001	---	---	78,732	---	---	---	78,732
Belview	371	89,548	64,574	82,494	8,170	---	26,478	271,264	10,773	23,741	1,195	306,973	---	---	---	306,973
Bemidji	14,969	1,663,711	5,381,200	1,850,686	3,545,867	162,099	90,576	12,694,139	5,813,761	1,979,685	981,433	21,469,018	---	764,301	1,861,131	24,094,450
Bena	116	25,690	2,640	10,485	5,740	---	2,895	47,450	2,225	---	---	49,675	---	---	---	49,675
Benson	3,144	627,027	1,090,219	618,533	734,804	451,558	241,077	3,763,218	1,500,237	60,000	15,495	5,338,950	---	---	659,961	5,998,911
Bertha	479	118,411	103,289	51,600	9,879	500	---	283,679	12,561	---	---	296,240	---	51,955	8,618	356,813
Bethel	473	107,302	84,462	56,156	1,144	---	9,970	259,034	16,396	75,000	16,663	367,093	---	---	61,414	428,507
Big Falls	227	85,362	14,283	71,203	38,987	1,563	2,652	214,050	1,114,126	415,000	11,188	1,754,364	---	---	---	1,754,364
Big Lake	10,671	631,186	1,918,859	508,521	422,969	408,137	1,129	3,890,801	1,036,874	2,231,924	724,164	7,883,763	---	---	2,491,442	10,375,205
Bigelow	235	50,012	28,910	17,929	209	---	29,436	126,496	16,085	---	---	142,581	---	10,000	---	152,581
Bigfork	454	123,004	164,674	109,724	5,291	19,983	39,789	462,465	---	19,000	444	481,909	---	---	---	481,909
Bingham Lake	126	36,384	3,554	18,135	10,161	---	1,390	69,624	---	---	---	69,624	---	8,911	---	78,535
Birchwood	868	117,948	76,355	36,243	40,826	---	14,058	285,430	---	20,798	4,382	310,610	---	---	62,017	372,627
Bird Island	1,002	184,858	241,254	145,690	69,325	110,202	13,817	765,146	99,201	39,502	26,845	930,694	---	29,500	146,269	1,106,463
Biscay	101	20,525	---	10,141	11,810	---	53	42,529	---	---	---	42,529	---	---	---	42,529
Biwabik	1,009	755,606	393,408	364,637	68,369	42,393	---	1,624,413	280,818	58,256	8,198	1,971,685	---	---	11,000	1,982,685
Blackduck	790	136,586	218,067	108,378	58,682	12,334	4,467	538,514	8,198	92,967	45,628	685,307	---	35,036	32,000	752,343
Blaine	63,180	4,936,056	12,617,255	3,866,016	1,740,859	674,979	3,399,438	27,234,603	6,858,990	3,422,744	961,887	38,478,224	---	---	1,114,439	39,592,663

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Blomkest	157	32,600	74,193	10,256	20,349	---	9,408	146,806	12,767	---	---	159,573	---	---	7,000	166,573
Blooming Prairie	2,000	302,753	445,629	212,252	231,238	39,381	8,992	1,240,245	1,010,064	145,291	34,683	2,430,283	---	34,000	84,352	2,548,635
Bloomington	87,224	6,654,345	31,692,525	9,989,226	9,257,636	25,576,063	8,374,248	91,544,043	25,218,604	7,895,000	1,817,665	126,475,312	---	408,312	10,171,202	137,054,826
Blue Earth	3,288	411,703	733,903	898,522	412,920	403,008	227,782	3,087,838	2,701,944	768,074	437,508	6,995,364	---	86,903	1,135,883	8,218,150
Bluffton	209	46,609	23,196	19,947	22,083	---	---	111,835	---	8,439	1,387	121,661	---	---	1,445	123,106
Bock	107	26,439	833	4,722	244	---	3,215	35,453	---	---	---	35,453	---	---	---	35,453
Borup	107	14,535	12,858	8,333	3,681	---	1,500	40,907	3,672	---	---	44,579	---	---	---	44,579
Bovey	818	200,218	364,067	166,812	66,969	---	---	798,066	451,897	130,046	78,545	1,458,554	---	---	---	1,458,554
Bowlus	286	29,042	84,340	9,263	7,840	7,298	---	137,783	75,000	---	---	212,783	---	---	70,779	283,562
Boy River*	47	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	162	125,260	49,777	13,370	2,775	6,822	27,772	225,776	6,841	---	---	232,617	---	---	---	232,617
Braham	1,796	322,724	469,639	323,948	9,117	320,738	---	1,446,166	181,126	148,000	50,255	1,825,547	---	---	109,246	1,934,793
Brainerd	13,671	2,003,927	5,196,640	1,017,828	1,122,366	1,763,258	1,770,239	12,874,258	1,954,306	2,097,143	397,361	17,323,068	679,000	---	643,929	18,645,997
Brandon	496	150,544	60,210	56,607	3,000	5,080	3,381	278,822	141,678	171,896	45,682	638,078	4,000	---	70,408	712,486
Breckenridge	3,327	428,789	946,533	647,669	345,809	311,623	15,768	2,696,191	2,220,626	476,312	144,631	5,537,760	---	---	2,855,626	8,393,386
Breezy Point	2,420	487,373	732,433	265,690	3,892	600	14,647	1,504,635	82,552	235,712	44,824	1,867,723	---	---	353,443	2,221,166
Brewster	481	92,582	95,643	66,355	7,312	28,000	60,940	350,832	266,549	65,000	29,413	711,794	---	14,656	---	726,450
Bricelyn	353	81,789	87,089	107,849	5,796	---	5,756	288,279	44,100	8,000	7,533	347,912	---	59,194	---	407,106
Brook Park	122	40,680	51,940	2,630	1,246	---	---	96,496	---	---	---	96,496	---	---	---	96,496
Brooklyn Center	30,864	3,169,404	10,004,475	2,031,813	2,790,624	5,269,625	354,765	23,620,706	10,475,770	3,025,000	953,271	38,074,747	---	47,389	4,265,272	42,387,408
Brooklyn Park	80,215	4,996,310	26,972,399	8,839,720	8,423,590	9,620,462	---	58,852,481	11,352,455	2,832,274	885,815	73,923,025	---	822,080	3,362,772	78,107,877
Brooks	141	21,574	3,526	28,144	8,211	21	7,007	68,483	---	---	---	68,483	---	---	---	68,483
Brookston	130	12,127	4,763	7,170	2,250	---	---	26,310	---	---	---	26,310	---	---	---	26,310
Brooten	752	118,471	103,544	123,311	52,944	---	10,105	408,375	29,367	177,000	25,971	640,713	---	---	127,885	768,598
Browerville	776	105,298	101,945	293,374	14,772	---	---	515,389	40,316	103,874	32,285	691,864	---	---	30,347	722,211
Browns Valley	577	183,116	293,219	97,290	94,127	3,797	---	671,549	78,995	12,732	598	763,874	---	---	26,614	790,488
Brownsdale	678	70,861	109,851	66,471	50,448	---	1,720	299,351	26,824	114,310	44,994	485,479	---	---	41,239	526,718
Brownsville	470	44,675	50,097	65,175	20,002	30,679	485	211,113	39,701	108,779	44,006	403,599	---	2,134	2,880	408,613
Brownton	727	158,615	226,937	98,063	52,617	---	55,961	592,193	536,683	180,982	45,069	1,354,927	---	---	---	1,354,927
Bruno	97	29,896	26,658	6,811	1,842	---	7,010	72,217	---	---	---	72,217	---	---	105	72,322
Buckman	289	25,464	9,573	13,407	6,752	1,981	16,166	73,343	250	10,000	638	84,231	---	---	---	84,231
Buffalo	16,033	1,049,799	2,801,127	1,365,774	1,782,324	174,510	1,143,436	8,316,970	12,091,818	2,735,343	1,131,035	24,275,166	---	---	709,851	24,985,017
Buffalo Lake	681	174,547	219,758	74,745	17,716	47,487	---	534,253	320,650	64,351	119,741	1,038,995	---	50,938	274,711	1,364,644
Buhl	994	216,240	158,868	220,289	104,081	72,640	1,781	773,899	965,555	71,725	12,929	1,824,108	---	4,000	1,114,523	2,942,631
Burnsville	61,908	4,975,434	20,162,201	4,096,107	5,182,801	839,981	1,035,269	36,291,793	12,929,882	3,584,701	1,463,410	54,269,786	790,000	828,456	5,095,154	60,983,396
Burtrum	139	20,913	9,588	16,906	16,177	---	200	63,784	10,264	---	---	74,048	---	---	---	74,048
Butterfield	577	114,316	77,158	90,884	26,956	17,033	6,434	332,781	---	18,353	9,645	360,779	12,251	---	---	373,030

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Byron	5,404	326,799	626,002	500,143	221,263	147,662	---	1,821,869	1,777,107	1,070,240	254,535	4,923,751	---	---	620,394	5,544,145
Caledonia	2,823	271,114	984,001	377,906	229,879	41,270	6,733	1,910,903	417,573	145,475	23,262	2,497,213	---	---	144,054	2,641,267
Callaway	232	62,303	121,449	45,521	44,293	---	12,875	286,441	36,675	114,055	3,797	440,968	---	2,000	204,011	646,979
Calumet	365	102,357	31,273	158,541	47,940	---	1,186	341,297	13,130	22,085	7,748	384,260	---	20,000	---	404,260
Cambridge	8,496	1,058,737	2,499,655	1,477,076	342,070	614,716	87,029	6,079,283	3,279,818	1,449,749	197,551	11,006,401	---	100,000	2,411,619	13,518,020
Campbell	149	31,060	67,000	9,596	14,217	---	171,340	293,213	3,750	---	---	296,963	---	---	---	296,963
Canby	1,736	351,205	292,820	191,923	222,123	464,858	171,069	1,693,998	1,439,127	74,568	139,240	3,346,933	---	---	744,237	4,091,170
Cannon Falls	4,115	706,510	1,231,314	619,303	848,636	167,031	68,700	3,641,494	129,134	626,071	149,692	4,546,391	1,505,000	14,927	1,719,416	7,785,734
Canton	349	129,015	51,012	153,499	8,130	2,490	---	344,146	10,045	34,341	1,076	389,608	---	---	10,421	400,029
Carlos	501	58,943	123,562	40,335	12,559	---	---	235,399	1,101,658	75,000	13,188	1,425,245	---	2,587	126,351	1,554,183
Carlton	996	158,469	104,711	137,308	56,804	11,150	42,508	510,950	1,068,184	45,482	56,967	1,681,583	---	---	64,000	1,745,583
Carver	4,330	616,166	681,793	504,832	131,117	73,842	228,896	2,236,646	1,279,659	330,000	194,362	4,040,667	---	34,123	122,778	4,197,568
Cass Lake	758	177,544	352,970	95,597	52,030	84,343	27,560	790,044	919,621	9,500	316	1,719,481	---	---	356,850	2,076,331
Cedar Mills	43	23,416	505	1,328	---	---	---	25,249	---	---	---	25,249	---	---	---	25,249
Center City	612	120,901	180,335	188,801	3,936	563	---	494,536	6,330	56,104	24,326	581,296	---	---	---	581,296
Centerville	4,005	433,610	1,112,162	274,111	120,898	---	15,189	1,955,970	1,140,077	695,000	321,971	4,113,018	1,770,000	---	498,000	6,381,018
Ceylon	344	121,672	35,817	50,184	2,889	---	6,207	216,769	---	8,800	352	225,921	---	---	---	225,921
Champlin	22,741	1,559,902	4,745,456	3,739,007	1,364,246	827,453	18,626	12,254,690	5,051,274	2,780,000	447,374	20,533,338	---	---	7,697,548	28,230,886
Chandler	261	44,350	41,486	72,202	8,404	18,860	3,385	188,687	---	---	---	188,687	---	6,005	---	194,692
Chanhassen	25,194	2,588,424	3,431,541	7,537,376	2,336,548	30,156	19,981	15,944,026	3,165,333	1,810,000	439,470	21,358,829	---	29,765	1,671,240	23,059,834
Chaska	25,607	4,836,280	4,837,862	5,723,260	2,092,008	8,766,389	10,500	26,266,299	13,778,776	5,398,720	1,469,378	46,913,173	---	1,081,191	7,886,921	55,881,285
Chatfield	2,839	515,135	884,753	325,628	522,405	202,453	---	2,450,374	1,846,004	355,886	151,121	4,803,385	---	202,437	299,375	5,305,197
Chickamaw Beach	109	8,540	9,258	6,932	50	---	200	24,980	---	---	---	24,980	---	---	---	24,980
Chisago City	5,156	417,005	771,690	413,507	487,848	111,534	8,019	2,209,603	684,200	1,835,000	233,613	4,962,416	---	---	57,956	5,020,372
Chisholm	5,006	1,024,063	1,554,421	908,577	505,295	163,034	138,351	4,293,741	1,903,286	662,467	74,221	6,933,715	---	460,004	---	7,393,719
Chokio	387	63,653	52,144	100,725	4,094	157,376	---	377,992	288,344	20,000	14,928	701,264	---	---	91,542	792,806
Circle Pines	4,904	482,098	1,126,821	210,435	385,439	28,478	53,564	2,286,835	2,110,255	1,110,000	294,923	5,802,013	---	---	1,645,677	7,447,690
Clara City	1,317	383,853	292,685	206,867	128,055	237,259	1,623	1,250,342	390,402	183,071	159,897	1,983,712	20,678	75,923	60,101	2,140,414
Claremont	541	132,458	97,331	86,162	31,514	46,229	---	393,694	148,372	---	26,484	568,550	330,000	109,552	24,207	1,032,309
Clarissa	661	115,490	67,661	100,271	11,363	20,095	7,538	322,418	103,933	---	---	426,351	---	---	14,700	441,051
Clarkfield	819	349,995	183,125	186,283	129,799	20,554	---	869,756	54,744	120,495	36,208	1,081,203	9,550	50,000	---	1,140,753
Clarks Grove	691	171,885	38,330	63,743	20,116	---	---	294,074	272,434	---	---	566,508	---	---	---	566,508
Clear Lake	593	98,333	183,996	136,757	25,296	---	12,110	456,492	135,912	55,993	8,043	656,440	---	20,000	16,674	693,114
Clearbrook	523	140,783	175,761	120,668	147,618	---	---	584,830	10,071	119,084	16,331	730,316	---	5,924	---	736,240
Clearwater	1,778	383,726	358,791	182,965	91,359	38,084	5,669	1,060,594	2,308,900	210,000	101,651	3,681,145	---	22,733	63,010	3,766,888
Clements	146	28,881	44,425	16,102	7,707	---	14,798	111,913	6,642	8,664	1,787	129,006	---	---	---	129,006
Cleveland	714	108,396	218,571	97,123	1,340	4,672	---	430,102	61,149	38,813	14,730	544,794	---	---	49,513	594,307

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Climax	278	36,617	43,403	22,466	21,241	425	585	124,737	227,310	8,960	3,783	364,790	---	254,709	22,743	642,242
Clinton	430	99,044	58,090	90,484	223	---	6,135	253,976	2,877	12,587	3,446	272,886	---	---	---	272,886
Clitherall	113	19,377	659	4,240	---	---	898	25,174	9,420	---	---	34,594	---	---	---	34,594
Clontarf	152	41,188	6,994	11,042	---	---	---	59,224	---	4,000	834	64,058	---	36,000	---	100,058
Cloquet	12,271	934,784	2,415,495	1,174,397	1,152,413	314,034	10,143	6,001,266	2,204,487	265,000	90,509	8,561,262	---	---	1,037,872	9,599,134
Coates	160	23,116	11,048	5,089	1,713	---	388	41,354	---	---	---	41,354	---	---	---	41,354
Cobden	32	4,787	1,028	2,818	1,342	---	---	9,975	---	---	---	9,975	---	---	---	9,975
Cohasset	2,767	593,339	301,026	307,357	170,845	10,102	26,593	1,409,262	724,887	---	---	2,134,149	---	36,926	2,233,877	4,404,952
Cokato	2,747	330,225	681,192	230,663	318,083	68,484	424	1,629,071	497,237	135,000	73,281	2,334,589	---	---	397,011	2,731,600
Cold Spring	4,111	292,085	1,278,816	318,315	143,557	246,590	4,671	2,284,034	753,331	1,367,000	192,097	4,596,462	---	---	38,375	4,634,837
Coleraine	1,969	313,492	390,195	237,043	161,523	38,300	88,211	1,228,764	135,183	1,437,455	98,568	2,899,970	---	---	110,536	3,010,506
Cologne	1,692	321,713	252,589	268,431	155,508	---	6,614	1,004,855	147,103	240,000	498,114	1,890,072	---	---	---	1,890,072
Columbia Heights	19,995	1,904,426	5,906,115	2,059,092	2,595,475	1,021,562	160,965	13,647,635	7,017,498	1,036,716	911,937	22,613,786	927,142	120,000	4,977,811	28,638,739
Columbus	3,828	536,189	594,974	1,240,667	50,891	25,705	16,933	2,465,359	161,812	1,124,025	744,181	4,495,377	4,232,975	---	837,820	9,566,172
Comfrey	362	111,598	118,675	83,313	44,944	10,526	32,947	402,003	105,432	11,773	23,673	542,881	---	---	31,550	574,431
Comstock	96	21,892	3,500	6,225	90	---	---	31,707	---	---	---	31,707	---	---	---	31,707
Conger	137	36,328	21,086	8,119	11,760	---	13,511	90,804	83,760	---	---	174,564	---	---	---	174,564
Cook	563	143,635	245,206	97,003	77,472	125,276	134,819	823,411	286,223	30,450	16,839	1,156,923	---	---	124,872	1,281,795
Coon Rapids	62,527	4,214,358	15,453,411	5,374,192	4,652,130	3,447,365	317,245	33,458,701	15,096,270	2,965,000	881,687	52,401,658	---	783,924	7,131,511	60,317,093
Corcoran	5,475	803,329	1,411,424	1,106,765	63,503	---	77,073	3,462,094	331,578	279,000	140,739	4,213,411	---	---	46,205	4,259,616
Correll	32	16,551	1,053	4,775	440	---	---	22,819	8,007	---	---	30,826	---	---	---	30,826
Cosmos	464	134,550	97,812	67,660	39,061	---	34,186	373,269	57,462	55,000	20,205	505,936	---	---	325,807	831,743
Cottage Grove	35,596	2,471,471	7,299,825	4,801,351	3,833,994	1,839,462	418,618	20,664,721	6,677,040	1,916,235	1,135,400	30,393,396	---	---	2,362,952	32,756,348
Cottonwood	1,209	162,037	238,013	228,934	40,753	142,411	6,168	818,316	417,686	164,000	57,306	1,457,308	---	24,284	62,739	1,544,331
Courtland	635	59,411	44,891	68,192	7,501	---	723	180,718	79,171	190,000	25,293	475,182	---	---	323,015	798,197
Cromwell	243	156,973	123,302	5,003	47,422	55,927	---	388,627	18,660	7,392	2,096	416,775	---	1,824	---	418,599
Crookston	7,954	1,137,078	2,630,301	444,454	1,630,739	399,235	415,414	6,657,221	1,625,938	55,411	5,348	8,343,918	---	---	---	8,343,918
Crosby	2,362	528,988	901,540	677,048	940,528	429,128	67,534	3,544,766	157,500	538,792	43,972	4,285,030	---	---	3,085	4,288,115
Crosslake	2,214	660,284	739,642	462,814	431,947	19,054	37,735	2,351,476	1,194,617	476,096	59,630	4,081,819	---	---	---	4,081,819
Crystal	22,852	2,454,030	6,383,338	1,327,418	2,071,005	460,839	188,604	12,885,234	14,022,519	1,379,264	536,202	28,823,219	---	---	551,084	29,374,303
Currie	233	93,638	43,037	49,862	3,502	5,000	2,171	197,210	53,299	2,758	498	253,765	---	13,000	24,822	291,587
Cuyuna	332	31,317	70,968	67,030	6,027	---	---	175,342	154,570	---	---	329,912	---	---	---	329,912
Cyrus	297	68,927	100,599	32,220	3,876	---	---	205,622	355,105	---	1,500	562,227	---	---	95,105	657,332
Dakota	304	42,606	29,887	16,369	2,222	---	2,629	93,713	---	26,000	3,475	123,188	---	---	1,781	124,969
Dalton	247	46,127	40,261	31,705	6,836	---	1,092	126,021	11,248	---	---	137,269	---	---	7,615	144,884
Danube	460	62,229	143,353	96,651	4,107	69,504	10,675	386,519	---	---	---	386,519	---	---	38,500	425,019
Danvers	93	36,733	40,931	26,704	---	---	---	104,368	5,500	---	---	109,868	---	---	---	109,868

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Darfur	99	40,876	45,420	14,005	3,875	---	---	104,176	7,624	6,000	7,276	125,076	---	---	9,916	134,992
Darwin	356	40,267	7,773	10,404	16,524	---	24,637	99,605	95,417	---	---	195,022	---	---	---	195,022
Dassel	1,462	199,098	315,052	284,466	101,490	63,405	3,214	966,725	---	141,145	59,077	1,166,947	122,439	---	101,988	1,391,374
Dawson	1,479	308,408	359,814	251,880	232,274	39,961	27,930	1,220,267	117,780	299,332	105,342	1,742,721	---	---	98,759	1,841,480
Dayton	5,059	781,875	1,010,694	655,247	281,221	61,409	90,588	2,881,034	5,189,321	3,018,206	1,827,477	12,916,038	---	---	450,713	13,366,751
De Graff	120	34,003	3,250	9,393	---	---	---	46,646	---	---	---	46,646	---	11,303	---	57,949
Deephaven	3,727	764,881	1,569,973	480,352	74,330	---	---	2,889,536	470,355	---	---	3,359,891	---	---	273,000	3,632,891
Deer Creek	323	33,799	75,100	20,212	32,881	---	3,705	165,697	166,133	17,811	2,234	351,875	---	---	104,510	456,385
Deer River	946	255,888	617,236	170,787	56,737	412,776	6,127	1,519,551	86,617	246,076	26,063	1,878,307	---	---	---	1,878,307
Deerwood	533	123,758	405,969	185,840	61,288	---	48,521	825,376	376,171	79,668	31,393	1,312,608	---	---	5,000	1,317,608
Delano**	5,864	608,869	839,180	388,643	877,991	211,249	13,946	2,939,878	2,128,988	590,000	661,329	6,320,195	---	---	2,059,876	8,380,071
Delavan	168	65,388	35,038	42,219	4,687	---	10,330	157,662	173,377	---	---	331,039	---	---	---	331,039
Delhi	66	10,335	3,157	7,589	---	---	2,693	23,774	1,282	2,891	2,379	30,326	---	---	---	30,326
Dellwood	1,072	123,896	153,185	131,188	---	275	34,790	443,334	---	165,000	8,749	617,083	---	---	---	617,083
Denham	37	5,097	971	6,989	300	---	---	13,357	---	---	---	13,357	---	---	---	13,357
Dennison**	212	39,124	15,404	25,266	1,836	---	2,158	83,788	16,349	55,000	15,640	170,777	---	---	---	170,777
Dent	188	50,656	74,211	21,720	28,930	---	684	176,201	77,903	6,000	19,763	279,867	---	---	5,000	284,867
Detroit Lakes	9,290	815,276	2,181,025	1,928,276	1,263,083	650,876	237,606	7,076,142	6,596,360	3,206,472	961,466	17,840,440	---	12,607	3,361,264	21,214,311
Dexter	336	59,043	13,756	46,520	2,325	13,115	---	134,759	2,180	35,400	6,590	178,929	---	---	---	178,929
Dilworth	4,438	493,702	868,876	372,456	155,682	25,627	---	1,916,343	337,900	1,550,419	458,519	4,263,181	4,630,000	---	2,317,834	11,211,015
Dodge Center	2,732	394,580	369,003	351,404	326,622	42,493	119,307	1,603,409	622,485	1,960,000	109,136	4,295,030	---	---	795,657	5,090,687
Donaldson	42	15,629	1,758	8,008	2,163	---	3,748	31,306	---	---	---	31,306	---	---	---	31,306
Donnelly	234	35,836	37,855	11,479	6,644	---	---	91,814	6,651	30,000	14,010	142,475	---	---	---	142,475
Doran	46	8,233	1,765	6,488	1,950	---	4,999	23,435	1,184	---	---	24,619	---	---	---	24,619
Dover	760	69,471	75,402	23,166	20,749	---	27,141	215,929	132,569	30,000	18,257	396,755	---	---	20,040	416,795
Dovray	55	17,264	16,146	7,185	1,940	208	881	43,624	5,609	5,448	42	54,723	---	3,000	5,125	62,848
Duluth	86,597	23,922,280	37,150,741	15,523,539	15,954,443	21,472,344	---	114,023,347	16,065,671	10,510,100	5,383,232	145,982,350	2,845,900	249,660	13,681,843	162,759,753
Dumont	89	28,428	11,303	33,173	1,531	---	---	74,435	8,700	2,175	142	85,452	---	---	---	85,452
Dundas	1,480	228,304	284,129	204,374	88,785	43,490	---	849,082	436,277	240,000	61,961	1,587,320	---	304,525	138,404	2,030,249
Dundee	65	30,930	1,106	1,318	4,560	---	1,649	39,563	29,414	2,000	2,400	73,377	---	---	---	73,377
Dunnell	156	61,035	44,109	35,871	1,574	125	3,150	145,864	9,178	---	---	155,042	---	---	---	155,042
Eagan	67,509	6,301,213	16,291,951	3,766,022	4,872,995	245,893	---	31,478,074	12,705,863	1,590,000	567,914	46,341,851	---	---	13,612,875	59,954,726
Eagle Bend	512	92,923	155,689	376,235	17,250	40,908	---	683,005	1,092,102	105,000	94,847	1,974,954	---	---	71,084	2,046,038
Eagle Lake	2,932	355,426	280,176	164,327	62,548	229,841	161,353	1,253,671	34,613	205,000	179,379	1,672,663	---	---	14,382	1,687,045
East Bethel	11,761	1,231,343	1,843,799	760,421	383,016	389,615	105,724	4,713,918	1,682,561	288,000	1,196,501	7,880,980	11,465,000	---	577,716	19,923,696
East Grand Forks	8,774	1,204,045	4,008,399	1,180,244	2,041,966	135,268	509,933	9,079,855	4,178,606	709,000	507,371	14,474,832	---	---	3,079,791	17,554,623
East Gull Lake	1,002	569,722	25,000	67,215	13,481	---	14,513	689,931	14,689	214,100	147,713	1,066,433	---	---	---	1,066,433

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Easton	194	36,547	57,318	84,560	9,398	39,800	1,437	229,060	16,479	---	---	245,539	---	---	---	245,539
Echo	264	87,410	28,676	64,027	1,079	13,124	---	194,316	11,794	30,000	7,215	243,325	---	---	---	243,325
Eden Prairie	63,187	5,558,925	19,459,543	5,697,612	10,560,536	3,917,089	183,437	45,377,142	33,265,363	3,974,224	1,366,747	83,983,476	3,000,000	---	3,301,372	90,284,848
Eden Valley	1,052	228,670	290,620	249,263	60,205	78,986	5,263	913,007	41,812	121,261	67,256	1,143,336	---	---	56,334	1,199,670
Edgerton	1,138	351,106	200,653	522,403	151,764	9,453	1,930	1,237,309	340,689	38,503	---	1,616,501	---	---	---	1,616,501
Edina	50,766	5,813,838	17,537,528	10,578,472	1,416,858	524,106	---	35,870,802	19,912,565	13,276,375	2,375,613	71,435,355	---	3,623,772	2,848,294	77,907,421
Effie	130	19,976	564	4,351	14,905	---	---	39,796	---	---	---	39,796	---	---	---	39,796
Eitzen	237	34,115	68,178	123,315	177	---	---	225,785	---	---	---	225,785	---	---	---	225,785
Elba	147	10,236	4,652	13,609	1,733	---	7,282	37,512	---	20,000	2,665	60,177	---	---	---	60,177
Elbow Lake	1,159	500,499	220,543	100,092	123,044	192,193	191,855	1,328,226	404,813	452,000	85,685	2,270,724	---	20,056	27,500	2,318,280
Elgin	1,084	241,126	285,346	187,448	119,842	199,244	31,240	1,064,246	193,346	27,150	13,361	1,298,103	---	---	94,472	1,392,575
Elizabeth	170	46,152	38,973	18,453	3,939	---	2,076	109,593	115,000	9,000	642	234,235	---	---	29,000	263,235
Elk River	23,987	3,365,570	6,378,038	1,962,716	2,816,411	1,096,198	29,195	15,648,128	5,577,563	1,505,000	1,113,963	23,844,654	---	1,411,049	2,995,376	28,251,079
Elko New Market	4,555	773,314	738,657	269,456	133,732	216,782	---	2,131,941	561,083	421,148	222,098	3,336,270	---	---	380,000	3,716,270
Elkton	135	25,272	5,821	7,715	4,985	---	1,135	44,928	2,146	---	---	47,074	---	10,000	500	57,574
Ellendale	677	226,451	126,569	56,790	14,164	13,451	43,078	480,503	631,806	51,001	38,872	1,202,182	---	---	15,315	1,217,497
Ellsworth	461	99,860	45,256	90,821	4,561	---	12,171	252,669	1,300	19,131	2,697	275,797	---	---	---	275,797
Elmdale	107	2,662	3,255	10,150	13,262	---	8,301	37,630	---	---	---	37,630	---	---	---	37,630
Elmore	581	180,483	141,586	139,318	51,930	6,848	4,691	524,856	---	30,000	16,710	571,566	---	---	---	571,566
Elrosa	221	18,105	51,139	26,061	10,549	5,561	206	111,621	87,318	---	---	198,939	---	---	---	198,939
Ely	3,433	674,673	1,111,136	1,101,784	421,688	265,715	258,725	3,833,721	5,868,377	216,244	149,346	10,067,688	---	---	592,275	10,659,963
Elysian	679	202,475	198,130	158,354	46,162	8,272	2,454	615,847	---	160,823	37,239	813,909	---	---	12,648	826,557
Emily	838	262,056	168,977	226,567	84,803	1,150	48,820	792,373	26,654	125,000	37,288	981,315	---	---	94,115	1,075,430
Emmons	383	107,848	22,689	52,507	---	---	---	183,044	34,026	---	---	217,070	---	8,938	12,200	238,208
Erhard	142	32,196	4,238	4,236	4,305	---	1,740	46,715	7,900	5,948	209	60,772	---	---	---	60,772
Erskine	501	119,512	82,391	120,715	44,379	4,092	---	371,089	32,464	25,531	3,477	432,561	---	---	20,761	453,322
Evan	79	7,521	2,186	13,487	---	---	---	23,194	---	---	---	23,194	---	5,424	---	28,618
Evansville	614	69,990	50,043	113,073	9,769	27,226	1,454	271,555	750,350	189,864	93,603	1,305,372	---	---	109,281	1,414,653
Eveleth	3,670	978,399	1,578,334	998,825	700,904	430,864	140,166	4,827,492	1,920,706	151,539	81,706	6,981,443	---	56,730	680,385	7,718,558
Excelsior	2,262	493,401	932,664	229,847	202,693	---	17,885	1,876,490	695,606	88,148	43,850	2,704,094	---	---	251,618	2,955,712
Eyota	2,034	211,374	195,235	127,089	77,846	61,327	1,862	674,733	2,482,797	144,000	69,639	3,371,169	---	---	534,416	3,905,585
Fairfax	1,185	297,547	355,566	272,179	185,451	24,848	81,125	1,216,716	535,580	60,000	119,166	1,931,462	---	125,415	179,413	2,236,290
Fairmont	10,421	1,153,588	3,016,292	1,406,641	1,395,942	374,875	592,740	7,940,078	3,452,749	1,230,000	462,979	13,085,806	---	---	801,113	13,886,919
Falcon Heights	5,384	580,026	885,969	253,850	114,323	11,617	201,525	2,047,310	796,133	125,000	20,248	2,988,691	---	---	24,716	3,013,407
Faribault	23,700	2,413,980	5,613,683	2,563,315	3,295,935	2,592,096	160,702	16,639,711	4,012,971	7,271,500	752,814	28,676,996	---	---	4,085,485	32,762,481
Farmington	22,451	1,947,768	5,368,947	1,611,372	1,538,452	509,188	121,836	11,097,563	4,695,581	2,899,162	1,041,780	19,734,086	---	339,119	4,465,852	24,539,057
Farwell	50	11,706	2,017	4,021	1,300	---	9,985	29,029	---	---	---	29,029	---	---	---	29,029

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Federal Dam	112	22,400	2,810	19,686	2,368	---	---	47,264	---	5,744	1,695	54,703	---	---	---	54,703
Felton	177	22,419	32,110	9,845	10,496	---	3,009	77,879	693,969	---	---	771,848	---	---	---	771,848
Fergus Falls	13,288	1,749,797	3,555,536	1,837,852	2,538,346	1,053,018	333,321	11,067,870	1,684,350	4,958,651	451,145	18,162,016	---	---	3,186,175	21,348,191
Fertile	857	143,501	116,888	112,704	53,955	92,125	293,466	812,639	202,575	133,724	116,984	1,265,922	---	---	---	1,265,922
Fifty Lakes	401	193,688	43,435	95,304	---	---	---	332,427	155,429	278,109	6,723	772,688	---	---	3,521	776,209
Finlayson	306	85,223	60,908	83,468	34,523	---	3,714	267,836	---	16,472	3,717	288,025	---	---	---	288,025
Fisher	436	89,652	62,459	49,051	---	4,360	---	205,522	8,499	23,714	1,577	239,312	---	---	---	239,312
Flensburg	228	48,448	52,578	9,814	---	---	---	110,840	---	20,000	709	131,549	---	---	---	131,549
Floodwood	532	111,765	395,941	107,789	63,543	14,100	1,915	695,053	18,052	38,558	12,044	763,707	---	---	18,415	782,122
Florence	39	13,007	250	6,468	2,666	---	---	22,391	---	---	---	22,391	---	---	---	22,391
Foley	2,712	540,483	564,055	183,169	133,198	39,277	---	1,460,182	1,519,971	482,114	213,175	3,675,442	2,740,000	---	840,502	7,255,944
Forada	165	39,906	97,365	13,620	---	---	3,361	154,252	75,949	58,875	12,380	301,456	---	---	273,402	574,858
Forest Lake	20,261	1,465,656	5,199,213	2,509,828	361,661	957,445	238,137	10,731,940	3,047,538	839,464	804,281	15,423,223	---	---	275,000	15,698,223
Foreston	523	70,553	62,523	56,963	3,997	---	28,161	222,197	6,228	20,000	21,768	270,193	---	---	---	270,193
Fort Ripley	69	8,814	1,113	8,233	934	---	1,987	21,081	---	---	---	21,081	---	---	1,236	22,317
Fosston	1,507	161,099	306,787	150,085	410,761	234,986	365,660	1,629,378	1,188,180	369,435	167,145	3,354,138	---	---	164,701	3,518,839
Fountain	413	65,443	73,792	43,618	5,174	---	3,717	191,744	92,506	---	---	284,250	---	---	2,000	286,250
Foxhome	117	30,926	4,500	14,074	10,724	---	---	60,224	---	---	---	60,224	---	---	---	60,224
Franklin	482	77,227	134,472	83,916	28,267	3,000	26,546	353,428	135,509	84,161	192,457	765,555	3,617,036	---	---	4,382,591
Frazee	1,395	244,714	389,723	133,893	42,576	51,500	74,127	936,533	453,731	246,000	61,017	1,697,281	---	---	---	1,697,281
Freeborn	290	90,680	35,329	18,797	1,553	226,900	---	373,259	4,934	---	---	378,193	---	---	13,602	391,795
Freeport	671	184,700	90,493	175,930	12,976	18,695	---	482,794	---	278,911	55,572	817,277	675,000	---	90,973	1,583,250
Fridley	28,547	2,961,138	8,082,244	2,539,137	2,562,286	4,622,326	410,889	21,178,020	3,594,277	1,190,000	160,357	26,122,654	---	---	1,059,527	27,182,181
Frost	189	44,948	67,416	47,476	35,275	3,198	1,124	199,437	544	15,000	10,196	225,177	---	---	---	225,177
Fulda	1,287	141,435	380,618	257,199	101,166	10,801	---	891,219	363,772	651,112	60,010	1,966,113	---	---	244,856	2,210,969
Funkley	10	534	109	---	---	---	---	643	---	---	---	643	---	---	---	643
Garfield	359	89,037	85,927	89,459	4,325	12,025	---	280,773	103,456	14,329	18,435	416,993	---	---	2,000	418,993
Garrison	210	69,374	215,176	21,437	6,905	---	6,778	319,670	---	25,000	10,940	355,610	---	---	27,743	383,353
Garvin	133	44,669	19,950	28,072	11,700	---	---	104,391	5,334	---	---	109,725	---	---	14,758	124,483
Gary	207	52,992	20,604	87,511	2,009	---	4,977	168,093	14,794	---	---	182,887	---	10,949	11,273	205,109
Gaylord	2,297	412,163	526,759	305,774	392,744	629,414	7,494	2,274,348	2,726,648	544,317	543,416	6,088,729	---	2,000	545,956	6,636,685
Gem Lake	417	124,999	132,114	85,229	---	44,647	---	386,989	118,856	15,000	62,889	583,734	---	---	---	583,734
Geneva	545	145,548	26,508	27,421	18,477	---	12,143	230,097	10,989	---	---	241,086	---	---	10,000	251,086
Genola	75	13,759	725	5,786	384	---	3,228	23,882	---	---	---	23,882	---	---	---	23,882
Georgetown	82	33,568	2,647	216,154	7,850	204	13,902	274,325	---	---	---	274,325	---	---	---	274,325
Ghent	359	68,968	78,544	43,018	9,128	1,511	10,936	212,105	31,362	78,000	7,266	328,733	---	10,198	136,226	475,157
Gibbon	766	173,770	194,451	170,541	66,011	13,133	52,116	670,022	86,114	95,000	37,370	888,506	---	---	18,143	906,649

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Gilbert	1,802	621,466	877,387	637,593	264,651	65,000	28,451	2,494,548	880,879	126,303	13,075	3,514,805	---	---	138,013	3,652,818
Gilman	239	52,302	4,103	4,355	---	---	---	60,760	---	---	---	60,760	---	---	---	60,760
Glencoe	5,540	781,173	1,360,608	1,357,294	543,886	147,382	161,597	4,351,940	5,701,293	748,940	323,565	11,125,738	---	2,892,427	498,552	14,516,717
Glenville	613	64,862	65,410	52,586	135,701	---	---	318,559	7,500	15,000	10,755	351,814	---	---	10,000	361,814
Glenwood	2,582	360,787	598,829	254,108	340,102	301,980	121,910	1,977,716	990,526	---	13,127	2,981,369	---	---	658,425	3,639,794
Glyndon	1,415	304,424	285,499	35,998	10,505	94,670	117,436	848,532	619,146	181,719	94,957	1,744,354	---	---	---	1,744,354
Golden Valley	21,571	3,754,538	6,771,770	2,232,020	2,169,290	8,239,358	55,247	23,222,223	12,256,262	9,320,000	2,405,710	47,204,195	5,715,000	405,322	5,642,041	58,966,558
Gonvick	291	77,899	103,239	55,106	19,368	34,598	---	290,210	242,923	4,575	1,245	538,953	---	89	---	539,042
Good Thunder	551	111,749	178,377	70,749	35,569	---	---	396,444	91,865	45,000	11,148	544,457	---	---	---	544,457
Goodhue	1,179	86,436	281,230	261,804	26,945	230,689	---	887,104	403,920	150,000	45,928	1,486,952	---	226,780	527,068	2,240,800
Goodridge	138	51,361	11,965	13,209	---	7,300	---	83,835	---	20,000	1,834	105,669	---	---	---	105,669
Goodview	4,180	456,949	694,763	326,596	36,143	---	---	1,514,451	1,612,850	1,280,787	87,210	4,495,298	---	---	---	4,495,298
Graceville	571	101,854	148,221	85,325	45,924	3,600	262,186	647,110	2,965	1,706,974	82,648	2,439,697	---	17,114	---	2,456,811
Granada	281	31,650	21,677	13,794	17,236	170	---	84,527	---	---	---	84,527	---	60,000	---	144,527
Grand Marais	1,370	445,887	193,956	236,944	898,575	---	---	1,775,362	263,253	910,000	237,860	3,186,475	---	35,796	133,657	3,355,928
Grand Meadow	1,164	116,374	279,370	79,404	137,373	4,207	3,914	620,642	199,913	321,227	60,328	1,202,110	---	---	174,700	1,376,810
Grand Rapids	11,281	2,706,622	3,211,242	1,508,451	2,377,831	662,357	561,121	11,027,624	1,331,220	2,488,644	772,607	15,620,095	---	---	500,932	16,121,027
Granite Falls	2,804	431,834	763,872	396,788	224,483	268,064	593,646	2,678,687	2,000,029	478,000	148,845	5,305,561	---	204,361	321,005	5,830,927
Grant	4,126	326,353	437,910	490,752	3,395	---	49,767	1,308,177	11,500	---	---	1,319,677	---	---	---	1,319,677
Grasston	158	32,670	1,120	3,110	1,917	---	5,728	44,545	---	---	---	44,545	---	---	---	44,545
Green Isle	550	179,429	94,001	68,879	36,394	26,373	---	405,076	41,731	211,022	129,609	787,438	---	---	47,700	835,138
Greenbush	740	111,021	94,434	150,982	81,470	36,520	7,085	481,512	541,588	22,613	1,585	1,047,298	---	15,415	19,090	1,081,803
Greenfield	2,782	375,322	320,858	498,570	5,346	8,826	41,842	1,250,764	325,794	520,000	72,130	2,168,688	---	---	38,460	2,207,148
Greenwald	235	10,715	2,865	18,493	33,157	---	---	65,230	8,212	8,000	8,907	90,349	---	---	15,000	105,349
Greenwood	702	133,720	415,728	45,460	9,605	---	45,855	650,368	137,509	---	---	787,877	---	---	42,302	830,179
Grey Eagle	334	59,601	79,855	35,973	16,997	---	4,792	197,218	127,118	25,902	20,597	370,835	---	26,444	8,979	406,258
Grove City	629	114,710	174,769	74,512	42,162	---	---	406,153	37,732	14,342	1,737	459,964	---	---	---	459,964
Grygla	224	93,734	43,334	44,291	23,146	40,000	37,443	281,948	---	34,780	7,065	323,793	---	---	---	323,793
Gully	59	14,837	740	8,361	12,229	5,700	1,090	42,957	3,781	---	---	46,738	---	---	---	46,738
Hackensack	317	48,249	45,813	86,511	21,117	61,333	2,022	265,045	24,421	25,000	1,726	316,192	---	10,045	6,800	333,037
Hadley	58	19,713	1,353	21,287	950	---	5,044	48,347	---	---	---	48,347	---	---	---	48,347
Hallock	955	212,925	188,738	145,142	161,491	230,861	82,685	1,021,842	228,183	225,000	200,935	1,675,960	1,435,000	40,000	52,462	3,203,422
Halma	58	11,875	1,369	7,153	5,702	---	6,449	32,548	---	---	---	32,548	---	---	---	32,548
Halstad	593	37,431	124,262	87,970	43,706	6,000	---	299,369	65,279	---	9,426	374,074	---	---	---	374,074
Ham Lake	15,773	961,147	1,684,350	986,440	247,230	42,175	58,349	3,979,691	2,484,135	130,000	61,219	6,655,045	---	---	1,184,995	7,840,040
Hamburg	493	194,226	91,932	29,127	95,105	---	2,275	412,665	241,000	29,700	6,529	689,894	---	6,800	24,000	720,694
Hammond	119	36,480	701	9,611	8,485	---	---	55,277	---	---	---	55,277	---	---	---	55,277

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	712	135,622	19,733	120,713	12,845	---	4,184	293,097	500	113,000	77,020	483,617	1,394,505	---	34,321	1,912,443
Hancock	769	90,025	82,602	62,722	29,631	2,737	---	267,717	313,308	25,000	3,219	609,244	---	---	28,219	637,463
Hanley Falls	281	66,443	45,347	60,088	9,933	---	18,401	200,212	13,678	36,357	17,925	268,172	---	26,295	---	294,467
Hanover	3,264	450,668	383,545	306,170	37,841	52,358	36,112	1,266,694	818,998	213,868	42,597	2,342,157	---	---	491,300	2,833,457
Hanska	376	91,963	33,498	66,305	36,668	76,149	3,441	308,024	44,364	69,006	30,834	452,228	---	---	84,500	536,728
Harding	119	7,501	3,519	3,533	2,221	---	7,211	23,985	1,355	---	---	25,340	---	---	3,603	28,943
Hardwick	191	52,054	27,807	47,287	38,408	---	---	165,556	16,030	15,309	811	197,706	---	---	---	197,706
Harmony	1,023	90,805	380,576	98,595	274,137	164,818	8,186	1,017,117	134,811	83,000	29,319	1,264,247	---	110,000	293,291	1,667,538
Harris	1,128	94,570	81,719	135,992	9,557	316	---	322,154	17,938	180,000	9,933	530,025	---	---	---	530,025
Hartland	306	66,377	34,078	65,663	774	---	---	166,892	8,800	10,000	4,938	190,630	---	---	---	190,630
Hastings	22,687	2,290,140	8,011,113	1,820,777	2,537,383	366,243	21,890	15,047,546	4,800,671	3,999,500	647,825	24,495,542	---	---	1,176,571	25,672,113
Hatfield	46	7,892	2,573	2,744	560	---	---	13,769	---	---	---	13,769	---	---	---	13,769
Hawley	2,212	323,724	468,973	123,623	102,171	76,181	403,215	1,497,887	940,211	976,827	250,674	3,665,599	1,006,273	---	368,395	5,040,267
Hayfield	1,336	314,534	210,085	231,639	75,804	155,734	3,781	991,577	448,650	228,787	58,444	1,727,458	---	13,489	123,011	1,863,958
Hayward	248	114,277	50,175	22,284	22,951	---	---	209,687	102,719	13,000	6,396	331,802	---	---	138,000	469,802
Hazel Run	60	5,352	4,824	7,385	---	---	6,705	24,266	---	---	---	24,266	---	122,355	---	146,621
Hector	1,090	229,041	359,036	160,367	164,496	16,618	88,674	1,018,232	5,442,172	82,644	23,990	6,567,038	---	---	137,528	6,704,566
Heidelberg	125	6,331	3,727	5,061	---	---	1,307	16,426	---	---	---	16,426	---	---	---	16,426
Henderson	895	170,718	223,332	79,599	68,272	47,723	---	589,644	327,685	301,000	78,450	1,296,779	---	---	6,000	1,302,779
Hendricks	706	135,220	78,554	191,552	43,260	127,685	3,629	579,900	120,249	42,381	38,000	780,530	---	---	146,521	927,051
Hendrum	293	57,977	32,967	66,794	16,286	6,155	---	180,179	---	28,000	26,276	234,455	---	6,000	1,001	241,456
Henning	804	110,628	203,064	130,021	26,004	28,560	15,014	513,291	258,953	14,690	4,145	791,079	---	6,475	1,856	799,410
Henriette	92	32,417	588	6,605	2,500	---	1,035	43,145	---	---	---	43,145	---	---	1,500	44,645
Herman	429	126,702	107,228	164,992	9,955	3,407	6,345	418,629	874,212	66,076	21,933	1,380,850	---	---	42,481	1,423,331
Hermantown	9,720	835,943	2,839,824	528,471	126,328	637,135	1,754	4,969,455	314,146	2,459,755	782,347	8,525,703	---	1,500	1,973,124	10,500,327
Heron Lake	686	116,921	199,938	114,867	70,780	5,068	398	507,972	86,361	68,076	20,622	683,031	---	60,000	107,097	850,128
Hewitt	249	79,116	25,205	17,499	10,877	---	---	132,697	7,474	11,775	3,624	155,570	---	---	10,000	165,570
Hibbing	16,316	1,756,127	6,195,626	2,973,614	2,661,980	216,887	2,431,959	16,236,193	4,542,166	763,380	198,048	21,739,787	---	630,000	657,167	23,026,954
Hill City	627	109,662	213,370	92,506	71,609	4,722	22,323	514,192	10,978	27,000	45,239	597,409	---	107,157	192,966	897,532
Hillman	40	5,768	135	1,930	1,179	---	---	9,012	---	---	---	9,012	---	1,300	---	10,312
Hills	687	89,242	103,464	74,196	41,075	229	---	308,206	68,662	44,863	1,055	422,786	---	---	1,500	424,286
Hilltop	799	315,107	304,473	141,903	4,420	---	16,239	782,142	14,107	---	---	796,249	---	---	---	796,249
Hinckley	1,815	491,349	289,640	200,885	69,965	98,346	---	1,150,185	2,653,476	199,000	66,805	4,069,466	---	---	364,587	4,434,053
Hitterdal	203	68,813	28,294	28,862	23,585	1,081	---	150,635	---	21,760	8,405	180,800	---	16,500	30,300	227,600
Hoffman	645	74,775	120,742	71,699	50,932	144,973	---	463,121	97,542	112,088	70,003	742,754	---	---	92,721	835,475
Hokah	560	159,763	173,993	99,113	92,935	---	---	525,804	38,553	13,000	41,125	618,482	---	---	---	618,482
Holdingford	718	182,259	117,843	95,012	20,664	17,523	---	433,301	101,222	50,000	37,798	622,321	---	118,142	19,585	760,048

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	172	23,323	25,411	59,421	1,253	---	15,482	124,890	---	---	---	124,890	---	6,000	---	130,890
Hollandale	291	70,587	33,804	7,817	5,071	---	---	117,279	107,810	---	---	225,089	---	---	---	225,089
Holloway	85	85,520	6,122	15,827	15,693	---	---	123,162	---	---	---	123,162	---	---	---	123,162
Holt	93	3,337	1,908	2,321	2,171	---	7,539	17,276	---	---	---	17,276	---	---	---	17,276
Hopkins	19,227	2,442,610	6,253,424	3,180,023	1,995,713	1,219,526	176,248	15,267,544	8,789,979	8,615,252	654,937	33,327,712	3,927,887	1,399,121	7,978,701	46,633,421
Houston	964	191,388	401,558	133,690	258,524	39,121	41,203	1,065,484	153,608	367,216	32,044	1,618,352	---	---	86,611	1,704,963
Howard Lake	2,046	489,698	594,866	218,538	40,149	37,998	129,396	1,510,645	167,409	1,858,226	128,986	3,665,266	---	15,000	490,411	4,170,677
Hoyt Lakes	2,019	687,520	635,931	709,824	794,100	66,273	3,746	2,897,394	427,397	236,304	94,688	3,655,783	---	---	177,130	3,832,913
Hugo	14,352	972,257	1,645,817	1,351,686	337,073	43,166	54,670	4,404,669	1,880,282	7,070,000	284,258	13,639,209	---	---	851,849	14,491,058
Humboldt	40	3,558	625	3,090	245	---	3,566	11,084	---	---	---	11,084	---	---	---	11,084
Hutchinson	14,170	1,995,215	4,176,717	2,161,317	2,437,016	469,678	698,825	11,938,768	7,347,784	3,330,000	509,533	23,126,085	---	---	1,508,781	24,634,866
Ihlen	54	15,861	2,300	4,791	385	---	3,522	26,859	2,203	---	---	29,062	---	5,297	---	34,359
Independence	3,565	617,811	1,387,522	472,018	23,677	---	51,411	2,552,439	1,314,585	169,000	28,549	4,064,573	---	---	---	4,064,573
International Falls	6,280	782,143	3,439,343	1,758,368	791,275	322,987	506,986	7,601,102	1,109,926	510,000	425,163	9,646,191	---	50,676	1,398,547	11,095,414
Inver Grove Heights	35,071	1,667,440	8,342,569	4,580,122	5,284,502	1,612,736	---	21,487,369	4,939,260	3,688,280	806,779	30,921,688	---	100,000	4,662,561	35,684,249
Iona	140	20,737	12,491	9,707	3,520	---	6,569	53,024	7,053	15,000	28,560	103,637	---	30,000	---	133,637
Iron Junction	85	21,447	3,000	998	---	---	805	26,250	---	---	---	26,250	---	---	---	26,250
Ironton	571	83,842	128,220	162,848	8,655	53,734	107,759	545,058	121,801	80,228	1,977	749,064	---	---	891	749,955
Isanti	5,497	533,789	1,572,533	411,336	293,229	339,273	6,427	3,156,587	1,367,130	620,000	166,397	5,310,114	---	---	692,585	6,002,699
Isle	768	196,626	404,709	140,929	---	787	---	743,051	42,239	39,633	9,573	834,496	---	---	57,000	891,496
Ivanhoe	553	118,773	148,275	117,184	99,850	77,283	---	561,365	83,755	20,770	7,432	673,322	---	---	59,897	733,219
Jackson	3,359	784,838	785,805	688,090	260,211	615,113	221,476	3,355,533	1,893,370	375,000	144,268	5,768,171	---	---	399,373	6,167,544
Janesville	2,287	395,308	424,618	217,726	43,374	322,313	21,705	1,425,044	583,877	572,018	187,046	2,767,985	---	---	204,944	2,972,929
Jasper	611	168,560	118,770	75,288	21,574	1,613	87,543	473,348	138,603	51,566	16,070	679,587	---	---	14,152	693,739
Jeffers	359	132,009	51,243	104,668	351	---	11,808	300,079	32,120	28,500	14,371	375,070	---	285,856	---	660,926
Jenkins	451	78,416	57,811	79,774	7,196	101,593	6,321	331,111	42,243	---	---	373,354	---	---	---	373,354
Johnson	27	8,303	643	6,861	---	---	435	16,242	---	---	---	16,242	---	---	5,000	21,242
Jordan	6,150	809,514	1,330,136	407,117	174,649	192,053	178,709	3,092,178	2,594,750	956,790	259,344	6,903,062	---	---	615,689	7,518,751
Kandiyohi	486	95,095	87,428	106,931	11,824	---	---	301,278	178,174	92,430	26,954	598,836	---	---	---	598,836
Karlstad	761	187,197	95,444	133,301	59,176	69,948	64,027	609,093	112,550	91,100	15,905	828,648	---	---	---	828,648
Kasota	666	118,233	117,142	129,024	40,490	---	---	404,889	---	---	---	404,889	---	---	---	404,889
Kasson	6,192	475,768	1,196,280	371,541	897,778	242,534	92,904	3,276,805	975,130	745,817	345,186	5,342,938	---	---	343,115	5,686,053
Keewatin	1,070	191,596	399,333	336,594	100,589	144,017	---	1,172,129	495,396	16,448	3,800	1,687,773	---	---	---	1,687,773
Kelliher	263	73,543	75,669	45,347	27,494	7,500	---	229,553	26,310	45,000	1,397	302,260	---	---	---	302,260
Kellogg	435	105,198	116,661	45,768	40,633	---	---	308,260	---	131,000	18,335	457,595	---	17,887	100,928	576,410
Kennedy	175	65,394	39,620	56,879	20,418	---	18,395	200,706	4,531	11,165	5,618	222,020	---	---	6,500	228,520
Kenneth	61	14,603	7,043	7,060	2,327	---	---	31,033	---	---	---	31,033	---	---	---	31,033

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	67,858	51,952	17,529	28,499	8,159	8,464	182,461	25,000	---	---	207,461	---	---	3,717	211,178
Kent	76	11,997	2,207	9,174	975	---	---	24,353	---	---	---	24,353	---	---	---	24,353
Kenyon	1,834	321,632	416,445	217,039	267,559	33,978	43,920	1,300,573	825,739	107,535	22,282	2,256,129	---	---	215,664	2,471,793
Kerkhoven	731	139,510	134,377	152,231	87,565	3,032	4,639	521,354	175,705	240,609	25,612	963,280	---	---	---	963,280
Kerrick	63	12,300	55,266	6,955	1,705	---	---	76,226	905	---	---	77,131	---	---	---	77,131
Kettle River	177	55,444	29,070	29,027	11,991	---	880	126,412	33,232	34,500	26,316	220,460	---	---	2,730	223,190
Kiester	483	130,228	141,563	132,153	14,406	46,556	4,769	469,675	3,969	85,000	8,685	567,329	---	---	---	567,329
Kilkenny	131	35,392	61,599	22,419	23,291	---	---	142,701	133,103	---	---	275,804	---	---	22,431	298,235
Kimball	781	131,148	501,365	85,453	18,645	12,077	---	748,688	375,472	89,705	102,219	1,316,084	---	---	14,855	1,330,939
Kinbrae	12	891	190	2,588	---	---	1,414	5,083	---	---	---	5,083	---	---	---	5,083
Kingston	162	34,626	3,405	4,288	4,430	---	1,627	48,376	---	---	---	48,376	---	---	---	48,376
Kinney	166	87,853	48,618	94,591	10,870	---	3,975	245,907	355	---	---	246,262	---	244,078	105,965	596,305
La Crescent	5,142	461,225	1,116,955	646,885	524,968	83,928	241,144	3,075,105	1,710,425	1,166,000	188,890	6,140,420	---	---	---	6,140,420
La Prairie	668	166,258	26,008	218,726	20,179	5,537	46,193	482,901	1,061,782	---	---	1,544,683	---	---	6,373	1,551,056
La Salle	90	21,378	14,010	3,905	8,560	---	---	47,853	18,625	---	---	66,478	---	19,539	---	86,017
Lafayette	481	98,413	76,105	50,710	35,718	17,844	---	278,790	1,120	20,000	11,050	310,960	---	---	---	310,960
Lake Benton	675	146,508	143,678	180,852	64,965	59,755	---	595,758	89,795	19,290	7,762	712,605	---	---	48,233	760,838
Lake Bronson	225	64,369	29,331	26,430	24,660	19,620	4,692	169,102	---	7,000	29,794	205,896	---	42	---	205,938
Lake City	5,102	1,144,586	2,234,003	492,906	890,689	210,823	---	4,973,007	2,688,805	389,932	113,137	8,164,881	---	411,828	---	8,576,709
Lake Crystal	2,554	404,873	566,467	426,481	222,687	---	188,261	1,808,769	582,197	402,500	98,919	2,892,385	1,175,000	---	193,922	4,261,307
Lake Elmo	8,643	1,025,320	1,203,765	686,401	457,749	---	69,403	3,442,638	2,729,512	667,342	226,611	7,066,103	---	311,615	489,848	7,867,566
Lake Henry	103	16,446	50,041	1,785	2,610	21,039	---	91,921	98,430	9,449	---	199,800	---	---	---	199,800
Lake Lillian	235	51,719	81,124	52,991	17,010	15,000	7,143	224,987	25,773	---	---	250,760	---	---	---	250,760
Lake Park	798	155,854	179,254	76,164	41,720	92,535	17,403	562,930	437,587	---	1,807	1,002,324	---	---	---	1,002,324
Lake Saint Croix Beach	1,056	260,855	114,338	108,171	53,997	---	104,543	641,904	---	168,000	3,990	813,894	---	---	172,026	985,920
Lake Shore	1,039	278,016	331,387	69,147	3,743	---	1,674	683,967	27,852	---	---	711,819	---	---	---	711,819
Lake Wilson	247	31,565	46,291	82,604	7,806	---	3,961	172,227	2,925	18,761	21,319	215,232	---	14,324	32,023	261,579
Lakefield	1,697	176,096	320,018	291,762	145,731	145,126	---	1,078,733	666,956	109,170	125,963	1,980,822	---	---	189,232	2,170,054
Lakeland	1,786	300,290	241,388	620,562	23,375	14,594	47,811	1,248,020	---	100,000	59,610	1,407,630	---	---	54,135	1,461,765
Lakeland Shores	295	41,142	46,378	10,515	---	---	7,609	105,644	---	---	---	105,644	---	---	20,550	126,194
Lakeville	59,991	3,990,867	11,833,321	3,856,984	3,532,376	294,747	---	23,508,295	31,649,447	7,385,000	3,768,191	66,310,933	12,460,000	---	4,928,951	83,699,884
Lamberton	801	121,069	253,875	123,381	193,385	10,894	71,116	773,720	109,406	745,000	74,372	1,702,498	100,457	---	8,240	1,811,195
Lancaster	346	117,416	72,876	20,478	38,130	36,382	1,971	287,253	37,500	10,806	17,484	353,043	---	---	30,336	383,379
Landfall	742	175,003	149,233	127,004	29,825	525,964	12,867	1,019,896	35,101	417,916	90,686	1,563,599	---	---	13,086	1,576,685
Lanesboro	757	147,515	296,792	198,040	375,372	73,790	---	1,091,509	73,144	80,000	47,807	1,292,460	---	---	59,023	1,351,483
Laporte	113	24,547	2,950	12,656	6,808	---	---	46,961	23,003	---	---	69,964	---	---	---	69,964
Lastrup	99	10,127	733	7,413	4,376	---	8,547	31,196	---	---	---	31,196	---	---	---	31,196

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Lauderdale	2,503	339,357	679,462	82,679	97,313	---	85,908	1,284,719	82,105	105,000	1,890	1,473,714	---	---	95,120	1,568,834
Le Center	2,496	458,425	501,383	392,232	34,824	51,245	---	1,438,109	104,095	2,869,213	170,852	4,582,269	---	---	---	4,582,269
Le Sueur	4,064	513,144	1,205,517	568,790	1,114,050	276,756	255,967	3,934,224	968,146	1,573,604	773,464	7,249,438	---	---	520,134	7,769,572
Lengby	80	20,820	1,427	4,695	2,697	---	402	30,041	1,492	---	---	31,533	---	---	---	31,533
Leonard	41	4,838	162	2,747	141	---	2,753	10,641	---	---	---	10,641	---	---	---	10,641
Leonidas	50	76,104	13,927	6,046	863	---	154	97,094	---	---	---	97,094	---	---	---	97,094
LeRoy	931	107,000	132,571	103,430	103,741	88,537	7,920	543,199	47,381	125,000	6,270	721,850	---	---	78,359	800,209
Lester Prairie	1,693	238,102	367,040	170,229	130,416	225	99,067	1,005,079	281,306	---	---	1,286,385	---	23,779	30,167	1,340,331
Lewiston	1,553	182,069	385,701	182,797	121,377	38,650	---	910,594	298,434	299,458	126,945	1,635,431	---	143,730	23,797	1,802,958
Lewisville	234	70,080	48,318	12,329	---	---	---	130,727	---	4,000	9,341	144,068	---	---	---	144,068
Lexington	2,040	320,392	1,021,559	127,532	71,056	---	30,596	1,571,135	1,193,948	70,000	26,394	2,861,477	---	---	212,142	3,073,619
Lilydale	927	184,803	297,890	26,350	2,621	---	4,986	516,650	8,338	87,000	163,889	775,877	---	---	51,313	827,190
Lindstrom	4,463	369,202	833,422	249,672	232,639	73,686	58,564	1,817,185	1,397,870	274,850	94,690	3,584,595	---	65,400	768,991	4,418,986
Lino Lakes	20,519	1,763,945	4,455,909	1,170,635	999,194	305,203	194,761	8,889,647	11,660,613	2,751,000	605,422	23,906,682	---	---	3,336,137	27,242,819
Lismore	230	64,371	47,307	51,077	2,713	---	8,667	174,135	113,232	---	---	287,367	---	---	---	287,367
Litchfield	6,761	889,508	1,843,532	1,036,522	1,157,009	56,239	214,474	5,197,284	725,850	700,000	363,045	6,986,179	978,690	78,352	1,154,603	9,197,824
Little Canada	9,941	524,023	1,976,340	447,697	552,255	9,442	384,423	3,894,180	3,944,063	690,770	542,225	9,071,238	---	---	1,656,117	10,727,355
Little Falls	8,825	779,599	1,943,334	798,765	621,498	259,204	222,372	4,624,772	2,127,146	2,043,050	769,383	9,564,351	810,000	120,041	2,189,507	12,683,899
Littlefork	615	160,483	205,719	129,603	51,984	52,629	22,884	623,302	---	63,000	18,142	704,444	---	---	18,000	722,444
Long Beach	349	76,081	16,161	7,221	6,929	---	---	106,392	21,721	8,534	1,071	137,718	---	---	---	137,718
Long Lake	1,836	320,872	906,254	240,797	112,305	1,433	---	1,581,661	188,050	275,000	23,303	2,068,014	---	---	45,000	2,113,014
Long Prairie	3,407	577,134	685,569	328,196	114,678	216,149	92,079	2,013,805	222,900	325,000	63,716	2,625,421	---	55,400	236,332	2,917,153
Longville	157	76,757	77,530	57,436	71,037	---	78,129	360,889	283,897	---	---	644,786	---	---	---	644,786
Lonsdale	3,861	359,729	782,574	616,889	290,593	15,966	---	2,065,751	1,536,097	864,330	215,547	4,681,725	---	---	12,046	4,693,771
Loretto	649	89,188	149,134	86,350	80,460	16,931	360	422,423	106,879	---	---	529,302	---	---	29,522	558,824
Louisburg	43	11,651	851	6,375	470	---	48	19,395	---	---	---	19,395	---	---	---	19,395
Lowry	300	55,351	59,420	51,005	---	2,935	1,200	169,911	42,672	66,898	10,272	289,753	---	14,000	30,060	333,813
Lucan	186	38,944	50,020	50,213	24,286	1,045	33,317	197,825	283,996	15,050	---	496,871	---	---	---	496,871
Luverne	4,707	566,236	1,187,043	662,926	1,031,291	378,152	306,310	4,131,958	1,634,182	407,556	41,938	6,215,634	---	---	613,231	6,828,865
Lyle	543	53,023	78,219	58,534	20,189	2,421	---	212,386	16,567	16,000	7,470	252,423	---	---	2,135	254,558
Lynd	448	36,714	68,825	43,934	---	---	33	149,506	40,684	25,000	10,109	225,299	---	---	29,500	254,799
Mabel	771	119,851	209,030	212,815	61,077	42,624	78,266	723,663	310,294	30,198	20,916	1,085,071	---	---	13,378	1,098,449
Madelia	2,303	374,317	622,786	351,820	378,708	50,294	137,045	1,914,970	506,291	130,000	18,772	2,570,033	---	---	350,000	2,920,033
Madison	1,489	392,425	392,796	210,661	295,111	21,523	249,209	1,561,725	2,457,074	6,628,000	779,919	11,426,718	---	1,866,560	5,384,590	18,677,868
Madison Lake	1,170	164,835	370,989	100,967	29,379	14,811	---	680,981	1,965,395	75,000	160,552	2,881,928	---	460,031	46,996	3,388,955
Magnolia	215	42,259	28,227	5,515	1,598	---	1,115	78,714	22,500	---	---	101,214	---	8,600	---	109,814
Mahnomen	1,208	340,969	470,386	162,322	21,821	83,695	---	1,079,193	196,896	65,500	20,352	1,361,941	---	---	---	1,361,941

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Mahtomedi	7,845	1,044,019	1,399,281	898,662	312,633	351,312	106,414	4,112,321	2,094,406	820,000	386,957	7,413,684	1,380,000	---	2,229,672	11,023,356
Manchester	52	12,207	13,267	5,589	1,704	---	---	32,767	2,958	---	---	35,725	---	---	---	35,725
Manhattan Beach	59	37,185	10,247	4,639	---	31,810	---	83,881	3,908	---	---	87,789	---	---	---	87,789
Mankato	41,727	1,651,814	13,386,977	5,259,489	3,513,213	899,143	---	24,710,636	17,821,659	8,945,000	2,080,751	53,558,046	---	---	3,854,634	57,412,680
Mantorville	1,212	203,535	180,251	129,551	36,774	93,832	---	643,943	108,446	100,000	13,921	866,310	---	---	270,890	1,137,200
Maple Grove	65,155	6,303,180	14,432,899	4,536,958	5,384,723	1,293,252	5,151,008	37,102,020	27,379,256	8,966,723	4,580,433	78,028,432	---	913,000	11,341,548	90,282,980
Maple Lake	2,112	252,856	488,029	338,272	66,208	67,375	89,001	1,301,741	381,601	70,000	85,670	1,839,012	965,000	10,000	42,695	2,856,707
Maple Plain	1,783	422,191	943,762	211,343	69,348	6,125	---	1,652,769	1,026,685	178,840	90,465	2,948,759	---	30,600	250,084	3,229,443
Mapleton	1,756	142,051	434,904	232,287	37,887	5,400	9,565	862,094	74,381	506,773	134,420	1,577,668	13,769	---	266,294	1,857,731
Mapleview	174	63,011	4,584	11,686	23,492	17,588	10,951	131,312	9,852	8,000	4,675	153,839	---	---	---	153,839
Maplewood	39,742	3,254,416	10,731,906	3,523,791	1,328,339	544,526	121,969	19,504,947	12,725,904	23,940,053	3,008,222	59,179,126	---	168,599	16,621,214	75,968,939
Marble	700	209,239	129,134	204,609	56,303	---	---	599,285	11,612	29,000	9,661	649,558	---	26,459	125,000	801,017
Marietta	150	57,756	41,790	38,397	7,348	---	26,059	171,350	20,618	---	---	191,968	---	---	---	191,968
Marine on Saint Croix	676	330,002	76,447	51,830	50,553	---	91,888	600,720	236,300	---	---	837,020	---	---	347,737	1,184,757
Marshall	13,793	2,144,212	3,853,726	2,607,786	3,506,801	341,052	539,686	12,993,263	28,594,914	3,787,251	1,263,130	46,638,558	---	---	3,811,242	50,449,800
Mayer	1,960	230,647	175,949	119,609	55,009	1,240	3,110	585,564	1,964,953	1,836,638	113,271	4,500,426	---	92,931	88,836	4,682,193
Maynard	358	86,141	57,601	127,066	45,932	33,545	4,260	354,545	71,926	9,972	16,022	452,465	---	9,163	1,800	463,428
Mazeppa	844	202,979	120,702	186,021	66,811	---	2,988	579,501	8,756	885,000	36,247	1,509,504	---	---	38,205	1,547,709
McGrath	77	19,783	18,794	3,352	200	---	1,747	43,876	---	---	---	43,876	---	---	---	43,876
McGregor	385	124,936	401,381	128,798	18,686	16,557	50,065	740,423	123,063	8,484	561	872,531	---	---	161,249	1,033,780
McIntosh	628	101,318	102,692	107,496	22,446	31,252	---	365,204	18,447	38,382	2,875	424,908	---	---	258	425,166
McKinley	126	70,356	8,796	2,718	1,837	---	4,450	88,157	94,500	---	---	182,657	---	---	21,800	204,457
Meadowlands	135	45,160	---	10,057	1,059	---	424	56,700	---	---	---	56,700	---	---	---	56,700
Medford	1,262	248,444	151,747	181,326	109,886	15,739	---	707,142	634,923	296,919	30,898	1,669,882	---	---	35,359	1,705,241
Medicine Lake	369	52,750	89,715	23,567	16,746	---	92,941	275,719	85,807	---	---	361,526	---	---	---	361,526
Medina	5,967	1,032,110	2,224,842	654,198	238,812	209,520	16,715	4,376,197	3,775,846	1,925,000	334,460	10,411,503	---	358,425	720,447	11,490,375
Meire Grove	177	17,002	1,897	5,515	100	8,071	843	33,428	4,098	---	---	37,526	---	---	---	37,526
Melrose	3,676	418,501	619,545	472,735	93,261	224,789	4,083	1,832,914	417,026	445,000	71,403	2,766,343	---	---	668,581	3,434,924
Menahga	1,352	219,290	585,010	104,893	39,265	53,955	70,398	1,072,811	66,388	855,000	241,314	2,235,513	730,000	---	97,015	3,062,528
Mendota	205	44,675	80,686	337,968	814	---	1,764	465,907	553	240,900	5,416	712,776	105	---	---	712,881
Mendota Heights	11,105	1,764,510	3,730,437	931,635	750,886	---	23,423	7,200,891	2,352,091	1,970,000	586,316	12,109,298	---	25,000	1,580,874	13,715,172
Mentor	151	147,061	34,442	18,815	16,934	---	---	217,252	49,843	5,425	1,115	273,635	---	---	11,740	285,375
Middle River	306	74,682	53,659	29,663	27,114	7,592	4,166	196,876	104,259	12,000	864	313,999	---	---	6,500	320,499
Miesville**	127	66,349	100,749	---	---	---	---	167,098	366,002	3,705	235	537,040	---	---	---	537,040
Milaca	2,914	424,010	750,148	210,477	179,063	80,734	94,981	1,739,413	856,857	423,028	106,691	3,125,989	---	---	135,077	3,261,066
Milan	355	115,308	70,517	26,226	22,883	12,718	---	247,652	61,773	---	---	309,425	---	---	9,678	319,103
Millerville	107	18,240	55,204	4,338	3,937	---	227	81,946	20,510	---	---	102,456	---	---	---	102,456

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Millville	175	12,964	2,102	18,703	1,826	---	---	35,595	---	---	---	35,595	---	---	---	35,595
Milroy	248	133,024	37,082	40,482	11,621	2,566	---	224,775	28,020	---	---	252,795	---	---	6,000	258,795
Miltona	435	111,777	93,855	87,856	12,622	---	1,332	307,442	839,135	72,766	17,963	1,237,306	---	---	55,000	1,292,306
Minneapolis	412,517	110,999,000	256,502,262	54,084,000	81,200,148	161,868,000	21,235,000	685,888,410	101,759,419	106,624,000	16,676,000	910,947,829	---	11,013,000	109,273,271	1,031,234,100
Minneiska	111	7,742	2,027	7,780	1,981	---	3,601	23,131	---	---	---	23,131	---	---	---	23,131
Minneota	1,373	187,188	251,378	267,056	166,708	10,304	11,871	894,505	162,602	235,000	51,293	1,343,400	---	---	238,861	1,582,261
Minnesota City**	192	26,640	7,454	14,873	8,414	900	5,077	63,358	57,877	---	---	121,235	---	---	---	121,235
Minnesota Lake	669	143,822	244,036	218,006	21,693	---	---	627,557	21,116	62,000	18,304	728,977	---	---	---	728,977
Minnetonka	51,647	5,048,719	11,741,353	5,544,408	4,678,330	3,305,457	1,514,934	31,833,201	18,764,534	980,000	193,643	51,771,378	---	---	3,262,286	55,033,664
Minnetonka Beach	551	334,504	258,639	140,560	26,010	---	74,351	834,064	76,747	130,000	13,600	1,054,411	---	---	45,000	1,099,411
Minnetrista	7,029	988,258	2,272,458	1,161,517	131,943	---	---	4,554,176	745,670	1,220,000	481,435	7,001,281	635,000	---	39,458	7,675,739
Mizpah**	57	7,143	1,117	2,113	1,502	---	883	12,758	1,908	---	---	14,666	---	---	2,000	16,666
Montevideo	5,327	720,850	1,316,311	686,761	742,746	162,391	137,378	3,766,437	2,092,426	794,938	232,119	6,885,920	---	53,000	1,026,246	7,965,166
Montgomery	2,961	383,027	902,630	512,432	53,265	45,338	83,181	1,979,873	1,241,633	497,579	162,911	3,881,996	---	130,000	409,032	4,421,028
Monticello	13,311	1,465,458	1,972,986	1,734,562	2,597,735	1,237,107	628,733	9,636,581	2,238,365	5,028,000	642,111	17,545,057	---	226,158	1,960,772	19,731,987
Montrose	3,110	325,479	367,556	139,982	126,931	17,943	---	977,891	211,920	387,454	111,935	1,689,200	---	---	76,461	1,765,661
Moorhead	41,901	3,255,897	13,052,561	5,089,477	3,604,816	1,438,476	2,428,839	28,870,066	24,863,377	18,469,823	6,864,818	79,068,084	---	545,000	2,134,836	81,747,920
Moose Lake	2,820	880,921	545,761	155,812	417,945	47,565	11,874	2,059,878	313,051	62,829	157,740	2,593,498	---	2,006	181,914	2,777,418
Mora	3,518	473,375	849,153	496,839	332,775	205,328	326,751	2,684,221	2,189,733	1,042,500	82,500	5,998,954	854,987	---	899,272	7,753,213
Morgan	875	215,770	263,098	123,626	140,766	45,343	46,974	835,577	418,418	104,833	33,131	1,391,959	---	---	---	1,391,959
Morris	5,418	667,543	1,235,219	563,274	618,465	519,316	731,135	4,334,952	1,334,974	1,126,202	323,222	7,119,350	---	7,750	841,947	7,969,047
Morristown	1,002	99,626	230,709	135,054	42,963	---	37,902	546,254	1,618,016	60,000	68,835	2,293,105	---	---	674,614	2,967,719
Morton	383	125,363	106,374	47,190	18,484	114,179	16,745	428,335	162,792	29,051	15,820	635,998	---	---	137,265	773,263
Motley	658	181,588	179,014	139,651	4,060	400	667	505,380	139,767	150,000	79,641	874,788	625,000	---	---	1,499,788
Mound	9,209	1,117,105	3,142,873	734,442	540,908	38,724	3,427	5,577,479	1,248,810	2,412,381	991,165	10,229,835	5,160,000	---	512,421	15,902,256
Mounds View	13,007	989,052	3,098,543	576,629	1,012,160	1,879,212	24,868	7,580,464	5,279,794	383,864	60,576	13,304,698	---	210,000	602,783	14,117,481
Mountain Iron	2,898	1,060,604	763,953	707,143	507,539	219,825	---	3,259,064	1,859,064	614,116	113,016	5,845,260	---	---	1,102,155	6,947,415
Mountain Lake	2,146	241,463	541,539	266,990	287,144	383,450	78,720	1,799,306	696,568	717,290	274,482	3,487,646	---	---	803,100	4,290,746
Murdock**	258	164,095	39,767	5,459	---	---	---	209,321	39,275	25,491	6,932	281,019	---	---	---	281,019
Myrtle	41	20,981	26,835	6,510	4,034	---	---	58,360	---	---	---	58,360	---	---	---	58,360
Nashua	61	2,241	3,449	1,735	100	---	---	7,525	540	---	---	8,065	91	---	---	8,156
Nashwauk	987	285,643	500,806	343,188	121,806	---	107,471	1,358,914	533,732	143,546	28,555	2,064,747	---	---	252,211	2,316,958
Nassau	63	17,648	15,846	5,045	21,614	---	16,510	76,663	---	2,000	3,673	82,336	---	---	---	82,336
Nelson	184	30,019	2,278	14,743	2,094	---	60	49,194	3,150	---	---	52,344	---	333	---	52,677
Nerstrand	307	59,778	11,852	20,450	11,786	---	17,419	121,285	---	7,007	7,405	135,697	---	---	---	135,697
Nevis	410	119,707	208,678	48,716	21,951	---	4,058	403,110	11,151	22,006	2,613	438,880	---	---	5,220	444,100
New Auburn	446	124,607	68,519	65,637	11,233	456	11,309	281,761	1,258	90,564	86,421	460,004	---	---	168,329	628,333

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	22,170	1,763,743	5,487,201	1,663,996	3,393,779	1,700,298	4,149,183	18,158,200	4,399,615	3,785,000	2,163,795	28,506,610	---	228,588	5,789,099	34,524,297
New Germany	422	96,898	90,612	68,654	9,914	---	22,170	288,248	519	37,243	38,798	364,808	---	136,297	68,505	569,610
New Hope	21,225	1,688,752	6,866,105	1,112,092	1,853,741	498,479	216,279	12,235,448	8,204,964	405,000	246,137	21,091,549	---	---	3,015,226	24,106,775
New London	1,337	222,792	426,873	113,760	104,697	57,970	---	926,092	564,646	230,959	113,020	1,834,717	---	---	154,406	1,989,123
New Munich	324	40,873	38,700	7,936	21,119	---	1,647	110,275	---	---	---	110,275	---	---	---	110,275
New Prague	7,508	834,908	1,500,944	959,421	417,001	645,230	42,363	4,399,867	1,586,150	2,264,911	542,806	8,793,734	---	193,296	1,758,118	10,745,148
New Richland	1,209	148,803	398,387	141,020	37,084	14,926	1,511	741,731	204,334	206,500	81,380	1,233,945	144,000	---	77,665	1,455,610
New Trier	110	20,084	874	11,094	200	---	3,627	35,879	---	---	---	35,879	---	29,357	---	65,236
New Ulm	13,583	2,080,576	3,089,652	6,629,542	3,835,404	147,629	477,907	16,260,710	2,548,837	3,271,426	543,660	22,624,633	---	---	5,380,234	28,004,867
New York Mills	1,230	276,508	396,664	231,792	234,101	88,391	---	1,227,456	619,577	425,000	66,804	2,338,837	---	9,115	232,938	2,580,890
Newfolden	378	72,879	46,334	54,982	11,888	---	42,620	228,703	92,167	4,000	4,785	329,655	---	2,500	---	332,155
Newport	3,582	665,064	1,204,911	358,887	379,229	56,138	---	2,664,229	253,800	383,000	130,295	3,431,324	---	45,302	440,725	3,917,351
Nicollet	1,120	119,862	57,008	125,032	2,430	106,295	5,036	415,663	829,021	407,000	161,491	1,813,175	550,000	---	83,852	2,447,027
Nielsville	89	34,861	7,889	2,706	4,190	---	342	49,988	851	---	---	50,839	---	---	---	50,839
Nimrod	73	6,066	1,712	1,655	440	---	7,189	17,062	---	---	---	17,062	---	---	---	17,062
Nisswa	2,019	323,015	727,892	667,267	237,750	131,612	115,590	2,203,126	1,101,856	419,000	60,303	3,784,285	---	---	745,074	4,529,359
Norcross	68	17,112	2,571	8,699	---	---	---	28,382	---	---	---	28,382	---	297	---	28,679
North Branch	10,330	759,006	1,775,004	946,829	193,668	828,393	---	4,502,900	7,470	2,151,204	859,313	7,520,887	2,450,000	---	505,294	10,476,181
North Mankato	13,689	839,835	2,120,907	1,784,547	1,485,325	863,831	358,907	7,453,352	9,065,255	3,380,567	1,042,563	20,941,737	---	30,000	735,864	21,707,601
North Oaks	5,015	519,758	1,207,212	22,408	31,096	---	531,259	2,311,733	377,870	55,000	6,168	2,750,771	---	---	400,337	3,151,108
North Saint Paul	12,104	1,632,263	3,125,024	635,200	382,632	646,031	154,343	6,575,493	1,271,045	775,000	386,549	9,008,087	1,575,000	113,310	165,454	10,861,851
Northfield	20,320	2,341,517	4,017,614	2,231,624	2,238,545	456,467	150,623	11,436,390	3,804,558	2,284,615	783,537	18,309,100	2,560,000	---	1,297,634	22,166,734
Northome	184	90,095	31,653	14,021	17,356	8,309	15,998	177,432	27,097	5,020	588	210,137	---	---	21,000	231,137
Northrop	211	17,430	26,936	17,308	2,944	---	3,350	67,968	1,208	---	---	69,176	---	---	---	69,176
Norwood Young America	3,782	595,590	921,692	540,676	306,981	55,059	---	2,419,998	125,067	850,000	520,902	3,915,967	---	---	114,759	4,030,726
Nowthen	4,426	469,192	378,402	344,486	25,372	---	57,315	1,274,767	178,209	125,322	24,015	1,602,313	---	---	35,231	1,637,544
Oak Grove	8,313	675,289	933,116	552,348	44,182	42,016	29,955	2,276,906	989,996	115,000	85,275	3,467,177	---	---	200,000	3,667,177
Oak Park Heights	4,706	1,341,884	1,620,793	228,068	176,416	177,899	255,084	3,800,144	4,111,439	500,000	426,133	8,837,716	---	---	---	8,837,716
Oakdale	28,172	2,772,019	5,890,752	2,259,757	1,498,916	81,874	---	12,503,318	5,295,305	3,266,360	691,063	21,756,046	---	---	---	21,756,046
Odessa	121	45,666	13,183	33,267	1,082	---	10,050	103,248	1,600	1,098	1,763	107,709	---	---	---	107,709
Odin	104	24,287	32,176	5,509	3,905	---	11,649	77,526	---	13,752	148	91,426	---	2,000	9,735	103,161
Ogema	187	27,975	4,163	18,288	700	---	12,998	64,124	1,485	---	---	65,609	190	19,862	---	85,661
Ogilvie	353	91,282	96,933	28,852	18,315	---	5,354	240,736	128,414	160,000	14,835	543,985	---	---	7,402	551,387
Okabena	187	86,243	42,475	41,157	4,577	---	---	174,452	---	---	---	174,452	---	---	---	174,452
Oklee	439	143,338	51,894	104,059	464	226,219	26,515	552,489	7,106	29,332	3,055	591,982	---	---	21,462	613,444
Olivia	2,437	433,031	701,777	530,960	183,916	103,095	33,386	1,986,165	240,726	1,407,559	202,485	3,836,935	---	106,735	269,887	4,213,557
Onamia	869	124,104	324,276	79,505	38,506	36,762	58,788	661,941	156,579	14,000	2,809	835,329	---	---	---	835,329

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Ormsby	124	31,424	26,964	15,695	19,195	---	---	93,278	---	1,566	3,738	98,582	---	---	---	98,582
Orono	7,474	1,285,064	4,906,116	496,239	268,831	---	---	6,956,250	2,114,344	1,010,000	331,317	10,411,911	---	---	1,131,188	11,543,099
Oronoco	1,443	163,974	163,883	158,020	36,708	6,289	---	528,874	503,949	138,214	30,460	1,201,497	---	---	79,579	1,281,076
Orr	296	114,890	133,720	19,767	120,901	5,877	---	395,155	53,245	---	---	448,400	---	---	6,816	455,216
Ortonville	1,849	700,629	452,238	937,869	347,430	344,134	101,429	2,883,729	490,087	---	---	3,373,816	---	---	39,137	3,412,953
Osakis	1,757	278,691	424,528	152,912	74,172	81,280	13,494	1,025,077	478,080	285,000	117,014	1,905,171	---	---	90,549	1,995,720
Oslo	303	141,772	22,802	86,380	12,523	137,056	---	400,533	408,267	22,728	4,757	836,285	---	---	---	836,285
Osseo	2,656	595,183	919,900	142,258	107,025	546,507	---	2,310,873	2,507,600	600,000	385,264	5,803,737	---	---	2,103,446	7,907,183
Ostrander	252	88,386	46,916	4,898	5,402	125	---	145,727	4,361	---	---	150,088	---	---	---	150,088
Otsego	15,472	1,141,113	1,664,031	1,044,024	466,205	145,771	---	4,461,144	4,477,153	1,130,000	259,127	10,327,424	---	---	1,289,914	11,617,338
Ottertail	609	222,553	50,821	52,765	66,642	---	24,701	417,482	39,303	---	---	456,785	---	---	51,635	508,420
Owatonna	25,782	2,528,782	6,200,216	3,274,762	4,160,501	2,255,778	393,683	18,813,722	5,905,097	1,927,577	293,620	26,940,016	---	---	128,000	27,068,016
Palisade	166	41,491	81,676	20,850	---	---	4,431	148,448	28,988	---	---	177,436	---	---	---	177,436
Park Rapids	3,928	688,573	1,273,937	468,320	169,936	221,925	219,707	3,042,398	3,085,990	3,892,449	735,769	10,756,606	---	---	2,779,825	13,536,431
Parkers Prairie	1,015	171,401	288,968	133,743	294,202	42,960	---	931,274	183,989	70,000	6,546	1,191,809	---	---	73,650	1,265,459
Paynesville	2,454	381,997	648,492	207,586	237,149	181,331	97,396	1,753,951	675,791	545,000	77,951	3,052,693	---	---	220,834	3,273,527
Pease	238	24,547	12,535	8,668	2,029	---	---	47,779	---	23,000	10,758	81,537	---	---	27,211	108,748
Pelican Rapids	2,510	268,596	517,048	224,443	392,423	66,076	30,410	1,498,996	212,925	1,604,189	145,891	3,462,001	---	---	964,491	4,426,492
Pemberton	239	40,472	29,301	27,502	58,938	---	---	156,213	---	35,637	26,859	218,709	---	9,000	---	227,709
Pennock	517	89,676	46,685	97,041	19,239	---	---	252,641	1,465	40,000	18,478	312,584	---	---	---	312,584
Pequot Lakes	2,280	464,241	891,282	328,379	46,017	114,669	8,971	1,853,559	495,219	106,333	25,145	2,480,256	---	---	43,916	2,524,172
Perham	3,281	373,272	811,308	272,899	538,059	659,723	54,679	2,709,940	8,019,658	1,289,389	297,602	12,316,589	985,000	---	409,334	13,710,923
Perley	88	19,966	11,304	17,748	---	---	2,196	51,214	3,198	---	---	54,412	---	---	---	54,412
Peterson	191	53,785	2,541	40,139	21,186	605	---	118,256	536,190	---	17,970	672,416	---	---	50,000	722,416
Pierz	1,377	229,224	297,141	94,966	13,345	192,220	---	826,896	436,278	22,000	11,143	1,296,317	---	---	---	1,296,317
Pillager	465	154,596	85,500	69,101	4,862	26,271	6,093	346,423	2,647	45,000	58,480	452,550	---	---	40,000	492,550
Pine City	3,223	519,379	608,639	458,208	173,842	61,049	87,265	1,908,382	608,479	1,336,000	191,107	4,043,968	---	---	1,406,525	5,450,493
Pine Island	3,371	391,991	703,779	556,716	316,239	217,464	302	2,186,491	2,756,003	318,105	286,904	5,547,503	1,680,000	---	333,875	7,561,378
Pine River	941	159,481	366,308	235,651	46,549	54,150	57,948	920,087	839,563	11,746	6,413	1,777,809	---	5,300	33,668	1,816,777
Pine Springs	415	17,396	9,258	79,092	---	---	6,514	112,260	---	---	---	112,260	---	---	135,000	247,260
Pipestone	4,200	614,560	1,060,727	1,016,420	927,873	166,212	250,945	4,036,737	1,027,669	1,231,659	460,945	6,757,010	---	384,850	426,262	7,568,122
Plainview	3,321	456,328	1,136,099	436,116	469,227	246,148	32,638	2,776,556	674,334	1,396,000	107,382	4,954,272	---	---	290,668	5,244,940
Plato	309	40,536	66,330	53,334	21,409	---	---	181,609	46,553	32,849	2,462	263,473	---	---	15,365	278,838
Plummer	295	101,321	45,498	28,701	10,664	---	---	186,184	26,425	18,584	---	231,193	---	63,215	9,900	304,308
Plymouth	74,592	5,597,914	16,720,145	6,223,365	7,623,500	5,130,387	3,848,620	45,143,931	15,773,246	1,810,000	664,427	63,391,604	4,575,000	1,305,424	19,810,584	89,082,612
Porter	178	23,894	30,852	8,418	9,311	5,527	5,568	83,570	8,233	6,013	3,219	101,035	---	---	918	101,953
Preston	1,326	386,645	398,335	224,214	233,246	449,535	9,937	1,701,912	951,928	153,920	95,243	2,903,003	---	33,115	891,057	3,827,175

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Princeton	4,736	607,486	1,768,662	823,862	304,402	427,393	27,940	3,959,745	2,276,383	380,000	116,949	6,733,077	---	10,000	58,306	6,801,383
Prinsburg	501	88,641	86,861	133,020	14,425	---	---	322,947	40,926	107,719	11,159	482,751	---	---	131,847	614,598
Prior Lake	25,049	2,344,230	4,821,150	2,078,309	1,978,833	165,077	---	11,387,599	14,205,764	3,203,474	1,484,684	30,281,521	---	---	2,995,877	33,277,398
Proctor	3,089	871,718	988,876	371,399	86,066	130,711	---	2,448,770	481,836	662,000	163,879	3,756,485	---	16,449	147,643	3,920,577
Quamba	112	86,261	1,421	8,061	---	---	---	95,743	---	---	---	95,743	---	73,427	---	169,170
Racine	429	55,870	12,914	33,534	14,669	10,437	---	127,424	2,842	60,000	8,250	198,516	---	---	---	198,516
Ramsey	25,362	2,669,315	4,055,357	1,721,831	1,428,116	500,050	---	10,374,669	6,314,572	8,780,000	1,103,615	26,572,856	---	---	3,518,196	30,091,052
Randall	631	133,444	101,206	43,285	11,404	3,835	27,878	321,052	125,600	59,000	20,438	526,090	---	---	118,365	644,455
Randolph**	458	91,328	94,166	430	3,832	---	23,563	213,319	339	---	---	213,658	---	---	---	213,658
Ranier	572	207,803	33,100	25,768	44,412	136,513	---	447,596	43,664	46,000	11,040	548,300	---	---	---	548,300
Raymond	771	161,629	97,287	91,529	25,409	1,911	1,900	379,665	38,951	130,000	59,981	608,597	---	---	50,320	658,917
Red Lake Falls	1,401	270,633	104,017	192,251	235,301	180,278	10,820	993,300	228,384	146,771	87,500	1,455,955	---	381,648	140,000	1,977,603
Red Wing	16,534	1,834,768	5,882,501	2,570,328	3,033,293	1,185,992	757,899	15,264,781	14,630,507	845,000	259,577	30,999,865	---	1,714,999	4,561,252	37,276,116
Redwood Falls	5,214	1,296,213	1,702,262	868,108	1,982,788	308,664	281,002	6,439,037	814,897	123,191	37,569	7,414,694	---	123,301	224,315	7,762,310
Regal	31	6,841	822	5,800	---	---	684	14,147	---	---	---	14,147	---	---	---	14,147
Remer	377	134,790	68,447	95,656	---	182,171	57,604	538,668	202,348	18,065	8,703	767,784	---	153,575	32,473	953,832
Renville	1,220	165,642	336,526	178,766	94,684	137,119	80,464	993,201	23,070	110,000	9,250	1,135,521	---	---	1,508	1,137,029
Revere	92	35,143	1,878	5,750	2,054	---	---	44,825	8,703	---	---	53,528	---	---	---	53,528
Rice	1,329	236,274	339,530	96,223	25,442	9,272	---	706,741	29,596	129,667	5,359	871,363	---	---	---	871,363
Rice Lake	4,128	444,089	163,751	462,505	26,078	599	---	1,097,022	157,593	97,773	7,376	1,359,764	---	---	179,897	1,539,661
Richfield	36,557	2,444,239	12,569,417	1,896,168	4,834,399	6,288,260	1,358,145	29,390,628	12,900,399	2,565,000	1,271,643	46,127,670	---	892,000	11,050,783	58,070,453
Richmond	1,457	164,915	252,618	162,148	124,630	83,583	---	787,894	89,825	212,000	121,844	1,211,563	---	---	9,350	1,220,913
Richville	89	5,310	647	5,493	2,410	---	1,321	15,181	5,023	---	---	20,204	---	---	---	20,204
Riverton	109	31,778	1,389	6,362	536	68,692	10	108,767	1,565	---	---	110,332	---	---	---	110,332
Robbinsdale	14,757	995,082	4,857,475	1,518,597	1,087,759	1,718,412	160,234	10,337,559	5,316,730	550,000	330,287	16,534,576	---	50,000	171,437	16,756,013
Rochester	111,907	8,785,187	41,771,893	12,236,537	21,477,814	7,579,931	11,055,373	102,906,735	98,795,424	2,538,436	2,584,637	206,825,232	---	447,402	6,532,449	213,805,083
Rock Creek	1,598	137,516	48,785	174,741	97	---	3,213	364,352	---	35,648	1,393	401,393	---	---	---	401,393
Rockford	4,380	653,320	665,092	423,730	226,062	20,028	31,550	2,019,782	838,889	2,287,107	295,180	5,440,958	---	---	369,625	5,810,583
Rockville	2,533	365,582	162,243	211,982	35,014	376	14,764	789,961	81,120	2,298,100	153,672	3,322,853	---	17,160	250,323	3,590,336
Rogers	12,381	1,350,419	3,518,762	1,198,626	1,133,911	99,399	162,670	7,463,787	5,263,240	4,190,000	558,397	17,475,424	---	---	738,791	18,214,215
Rollingstone	654	73,386	48,891	87,993	71,917	---	---	282,187	---	1,410,000	67,270	1,759,457	---	---	84,616	1,844,073
Roosevelt	142	18,457	1,531	47,889	3,502	---	9,126	80,505	135	---	---	80,640	---	---	---	80,640
Roscoe	99	21,093	2,710	13,323	---	---	---	37,126	---	---	---	37,126	---	9,881	---	47,007
Rose Creek	396	81,217	35,840	35,939	1,467	---	46,999	201,462	22,248	40,534	12,981	277,225	---	---	---	277,225
Roseau	2,732	473,567	951,927	268,898	459,178	2,126,449	203,903	4,483,922	1,274,243	---	---	5,758,165	---	---	2,146	5,760,311
Rosemount	23,042	3,112,592	4,014,414	1,785,348	1,956,525	243,530	---	11,112,409	6,831,658	3,470,000	573,607	21,987,674	---	249,021	735,788	22,972,483
Roseville	35,244	5,309,256	9,682,933	2,488,414	5,059,739	1,383,356	---	23,923,698	10,551,732	2,595,000	877,417	37,947,847	---	---	637,148	38,584,995

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Rothsay	490	89,924	53,663	64,732	14,140	23,383	56,039	301,881	708,261	26,443	21,471	1,058,056	---	---	78,800	1,136,856
Round Lake	378	78,131	30,271	60,019	771	---	48,962	218,154	132,486	---	---	350,640	---	---	---	350,640
Royalton	1,236	135,654	295,743	59,491	16,989	16,000	---	523,877	142,727	58,000	10,349	734,953	---	---	21,183	756,136
Rush City	3,076	381,910	449,546	186,778	71,046	8,282	83,571	1,181,133	2,348,790	238,000	48,587	3,816,510	---	---	1,066,962	4,883,472
Rushford	1,761	127,312	572,560	72,738	239,241	167,760	28,941	1,208,552	2,111,675	280,719	185,432	3,786,378	---	200,000	364,861	4,351,239
Rushford Village	829	79,574	21,921	155,532	6,763	1,746	65,230	330,766	270,193	325,000	16,264	942,223	---	---	14,919	957,142
Rushmore	343	102,109	35,515	96,477	5,022	114,670	33,721	387,514	8,497	30,000	3,830	429,841	---	---	7,600	437,441
Russell	321	51,844	81,947	63,138	4,809	4,770	20,924	227,432	3,010	22,560	6,903	259,905	---	---	2,000	261,905
Ruthton	222	51,306	37,091	32,078	3,150	---	1,067	124,692	49,438	5,815	1,965	181,910	---	---	15,000	196,910
Rutledge	217	19,187	2,564	4,608	8,533	---	10,615	45,507	189,235	---	---	234,742	---	---	204,065	438,807
Sabin	541	90,240	53,181	30,839	19,574	---	---	193,834	501	77,970	58,077	330,382	---	17,058	---	347,440
Sacred Heart	515	122,903	206,842	135,292	14,145	8,875	25	488,082	2,829,715	28,880	25,279	3,371,956	---	---	---	3,371,956
Saint Anthony [Hennepin]	9,277	892,167	4,352,048	1,002,027	502,846	595,180	81,663	7,425,931	4,136,921	3,750,000	1,190,301	16,503,153	4,332,935	---	---	20,836,088
Saint Anthony [Stearns]	86	2,262	1,626	2,008	---	---	37	5,933	1,998	---	---	7,931	---	---	---	7,931
Saint Augusta	3,432	289,171	200,457	160,161	55,754	---	---	705,543	923,533	253,000	138,493	2,020,569	---	155,000	---	2,175,569
Saint Bonifacius	2,379	364,844	398,660	365,840	---	---	6,008	1,135,352	264,738	200,000	64,187	1,664,277	---	64,913	---	1,729,190
Saint Charles	3,754	305,975	634,178	221,095	545,923	207,355	---	1,914,526	2,607,148	190,621	52,806	4,765,101	---	---	32,186	4,797,287
Saint Clair	853	141,842	116,074	168,037	6,775	---	---	432,728	56,938	---	---	489,666	---	180,000	---	669,666
Saint Cloud	67,010	5,487,592	26,662,846	5,183,238	4,833,839	2,788,810	1,025,950	45,982,275	23,599,329	9,335,000	3,196,326	82,112,930	---	20,030	14,065,735	96,198,695
Saint Francis	7,327	731,292	1,854,851	488,037	291,477	139,462	59,031	3,564,150	930,566	316,023	362,849	5,173,588	---	---	1,266,724	6,440,312
Saint Hilaire	280	139,578	11,853	993	12,616	---	24,113	189,153	---	6,800	372	196,325	---	---	47,751	244,076
Saint James	4,571	372,882	1,328,382	1,493,698	335,467	154,690	264,415	3,949,534	2,227,522	1,051,000	100,226	7,328,282	---	67,145	208,091	7,603,518
Saint Joseph	6,772	582,258	1,376,624	334,944	271,401	358,143	---	2,923,370	3,498,687	1,015,000	282,775	7,719,832	---	540,900	36,452	8,297,184
Saint Leo	93	13,890	8,005	3,026	7,513	143,245	---	175,679	---	---	---	175,679	---	---	---	175,679
Saint Louis Park	48,354	7,813,046	14,025,463	12,669,278	7,671,025	9,495,395	---	51,674,207	3,486,864	1,612,827	1,213,611	57,987,509	---	650,000	8,812,850	67,450,359
Saint Martin	313	131,417	99,476	39,702	---	---	7,332	277,927	325,799	431,000	35,552	1,070,278	---	---	807,534	1,877,812
Saint Mary's Point	373	50,661	65,349	35,848	2,949	---	9,961	164,768	---	---	---	164,768	---	---	47,400	212,168
Saint Michael	17,081	1,172,673	1,566,369	2,060,255	682,550	294,602	16,350	5,792,799	1,216,841	2,418,292	632,633	10,060,565	---	---	3,383,366	13,443,931
Saint Paul	300,353	50,262,400	174,918,933	54,560,202	56,291,423	34,651,722	8,774,215	379,458,895	81,275,491	58,281,943	22,278,731	541,295,060	---	1,377,420	56,295,641	598,968,121
Saint Paul Park	5,441	573,046	1,335,027	547,663	325,364	6,179	4,108	2,791,387	294,863	615,000	122,427	3,823,677	---	---	796,677	4,620,354
Saint Peter	11,784	870,733	2,691,803	1,278,500	1,964,365	1,194,232	65,254	8,064,887	599,182	1,369,809	331,256	10,365,134	---	---	1,009,304	11,374,438
Saint Rosa	64	11,436	3,047	6,394	22,442	---	---	43,319	17,279	---	---	60,598	---	---	---	60,598
Saint Stephen	863	92,686	143,796	32,351	19,493	---	5,666	293,992	188,274	---	---	482,266	---	---	186,698	668,964
Saint Vincent	55	4,416	6,559	6,210	---	---	2,369	19,554	---	---	---	19,554	---	---	---	19,554
Sanborn	320	62,098	61,046	95,006	20,701	7,586	23,306	269,743	8,365	71,766	1,796	351,670	---	---	12,222	363,892
Sandstone	2,776	344,571	211,058	204,940	21,268	72,841	103,949	958,627	764,146	143,000	38,650	1,904,423	---	58,216	380,825	2,343,464
Sargeant	55	12,208	2,260	4,275	---	---	8,745	27,488	3,581	---	---	31,069	---	---	---	31,069

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Sartell	17,203	580,600	2,689,085	1,265,061	609,339	952,791	16,839	6,113,715	6,401,513	3,555,000	699,516	16,769,744	---	1,460,000	3,158,769	21,388,513
Sauk Centre	4,435	832,027	1,894,972	563,781	534,822	59,375	111,274	3,996,251	2,056,071	814,111	817,224	7,683,657	8,755,000	---	1,531,457	17,970,114
Sauk Rapids	13,406	804,421	2,289,444	1,016,171	347,522	433,984	---	4,891,542	4,723,701	1,150,735	307,079	11,073,057	---	---	286,000	11,359,057
Savage	30,024	2,203,894	6,332,165	2,211,713	1,681,179	410,223	110,676	12,949,850	7,316,930	7,190,000	1,735,867	29,192,647	---	2,242,609	4,327,780	35,763,036
Scandia	3,896	477,480	288,896	704,162	84,566	365	---	1,555,469	903,606	500,000	31,094	2,990,169	---	---	356,522	3,346,691
Scanlon	987	155,526	123,862	103,327	29,651	---	---	412,366	57,751	20,000	14,858	504,975	---	---	---	504,975
Seaforth	82	20,962	29,136	5,953	4,768	---	23	60,842	750	---	---	61,592	---	---	---	61,592
Sebeka	705	168,315	156,064	103,124	33,746	149,940	---	611,189	450	170,200	130,424	912,263	---	---	5,000	917,263
Sedan	47	10,056	3,888	6,268	2,035	---	---	22,247	---	3,600	694	26,541	---	---	---	26,541
Shafer	1,047	179,537	70,906	100,193	23,716	---	---	374,352	388,147	15,000	3,745	781,244	---	---	---	781,244
Shakopee	40,254	3,647,943	10,209,739	3,015,988	3,985,709	2,352,621	142,523	23,354,523	5,461,607	5,615,000	365,898	34,797,028	---	277,173	4,868,279	39,942,480
Shelly	187	77,654	12,971	27,270	10,482	66	20,274	148,717	1,036	3,922	1,633	155,308	---	---	---	155,308
Sherburn	1,078	188,570	338,752	202,265	35,938	20,295	---	785,820	151,335	200,000	102,349	1,239,504	---	---	---	1,239,504
Shevlin	170	22,600	62,725	53,373	7,560	---	1,735	147,993	14,477	---	---	162,470	---	---	166,192	328,662
Shoreview	26,092	2,316,258	3,762,525	1,777,763	6,552,629	1,273,837	521,266	16,204,278	1,498,097	1,265,000	335,539	19,302,914	1,490,000	---	---	20,792,914
Shorewood	7,458	1,247,105	1,579,400	703,718	344,793	---	23,187	3,898,203	1,885,739	735,000	330,931	6,849,873	---	---	1,043,513	7,893,386
Silver Bay	1,849	513,041	557,153	508,345	888,571	304,151	34,531	2,805,792	706,932	75,880	8,571	3,597,175	---	---	475,945	4,073,120
Silver Lake	810	138,222	330,691	155,459	129,904	---	3,043	757,319	72,650	86,000	29,974	945,943	---	---	99,500	1,045,443
Skyline	288	24,888	6,282	3,884	8,813	---	---	43,867	---	---	---	43,867	---	---	---	43,867
Slayton	2,131	236,148	586,362	362,988	320,183	8,229	55,163	1,569,073	453,293	190,485	46,520	2,259,371	---	---	523,734	2,783,105
Sleepy Eye	3,522	563,182	692,963	434,863	488,354	287,378	494,997	2,961,737	665,737	650,000	272,332	4,549,806	---	---	597,072	5,146,878
Sobieski	188	19,089	3,648	22,600	26,318	---	4,730	76,385	---	---	---	76,385	---	---	---	76,385
Solway	88	14,221	3,580	23,444	---	---	1,525	42,770	---	---	---	42,770	---	---	---	42,770
South Haven	190	137,474	159,343	28,801	13,610	---	14,677	353,905	64,070	---	---	417,975	---	---	---	417,975
South Saint Paul	20,351	1,636,009	7,046,946	3,637,086	3,253,644	8,090,775	1,281,907	24,946,367	8,243,705	1,104,840	822,834	35,117,746	---	152,485	2,524,651	37,794,882
Spicer	1,204	234,200	267,065	155,337	129,599	45,199	7,072	838,472	230,269	428,000	111,301	1,608,042	---	19,286	47,740	1,675,068
Spring Grove	1,309	243,608	285,854	141,829	330,290	47,018	44,287	1,092,886	330,553	193,436	91,506	1,708,381	395,000	---	332,023	2,435,404
Spring Hill	85	9,603	3,408	3,160	3,988	---	7,394	27,553	---	---	---	27,553	---	---	---	27,553
Spring Lake Park	6,513	821,451	2,249,817	419,795	959,875	185,744	179,949	4,816,631	1,042,209	260,722	125,312	6,244,874	---	---	343,436	6,588,310
Spring Park	1,713	314,296	555,606	108,535	22,257	2,698	36,696	1,040,088	450,660	15,000	44,169	1,549,917	---	---	80,574	1,630,491
Spring Valley	2,484	231,579	345,081	325,822	377,990	671,287	---	1,951,759	1,053,330	375,000	80,002	3,460,091	---	---	865,273	4,325,364
Springfield	2,084	402,359	532,855	364,206	700,344	14,900	156,399	2,171,063	1,653,967	373,000	163,020	4,361,050	949,891	---	541,584	5,852,525
Squaw Lake	106	20,080	28,828	4,559	2,329	12,395	8,186	76,377	7,673	1,760	613	86,423	---	---	4,869	91,292
Stacy	1,500	203,608	163,141	65,361	45,560	60,358	1,869	539,897	468,344	145,114	57,170	1,210,525	---	---	11,552	1,222,077
Staples	2,947	384,589	793,565	466,064	74,895	191,309	68,506	1,978,928	215,112	457,069	352,051	3,003,160	760,000	---	28,179	3,791,339
Starbuck	1,294	306,838	488,632	170,796	50,522	37,996	10,054	1,064,838	289,664	97,713	53,400	1,505,615	---	---	9,881	1,515,496
Steen	185	22,242	10,570	5,392	5,853	---	15,506	59,563	66,166	---	---	125,729	---	---	---	125,729

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

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	
Stephen	660	147,429	114,079	66,291	127,828	384,622	88,138	928,387	214,744	60,223	19,516	1,222,870	---	---	64,049	1,286,919
Stewart	553	182,616	173,658	232,942	15,190	---	---	604,406	18,826	86,000	35,307	744,539	---	7,874	40,296	792,709
Stewartville	6,252	547,174	855,749	529,173	843,149	160,675	4,457	2,940,377	1,361,585	3,031,000	351,084	7,684,046	---	---	11,210	7,695,256
Stillwater	19,754	3,453,916	4,717,282	1,236,397	3,173,176	997,280	16,731	13,594,782	6,174,994	2,470,000	957,413	23,197,189	3,245,000	---	2,367,988	28,810,177
Stockton	717	94,044	15,570	55,286	1,550	64,011	17,844	248,305	177,275	5,000	325	430,905	---	25,000	33,853	489,758
Storden	211	47,550	36,621	32,386	22,797	13,393	10,773	163,520	86,323	60,000	14,897	324,740	---	---	41,339	366,079
Strandquist	75	20,039	2,093	9,721	2,414	---	5,594	39,861	---	2,442	258	42,561	---	3,000	---	45,561
Strathcona	41	2,200	1,500	3,518	1,132	---	479	8,829	---	---	---	8,829	---	---	---	8,829
Sturgeon Lake	413	84,571	53,739	33,402	4,160	---	15,859	191,731	---	125,050	2,629	319,410	---	---	---	319,410
Sunburg	98	25,904	96,607	9,464	15,080	34,592	360	182,007	14,276	7,158	2,032	205,473	---	---	49,347	254,820
Sunfish Lake	507	131,629	172,311	68,123	---	---	29,975	402,038	3,224	34,000	21,423	460,685	---	---	---	460,685
Swanville	337	75,892	19,800	75,963	16,250	---	4,204	192,109	---	46,000	9,041	247,150	---	---	---	247,150
Taconite	653	213,704	72,650	92,755	45,968	---	66,365	491,442	175	---	---	491,617	---	---	29,000	520,617
Tamarack	83	32,992	---	17,739	28,041	---	2,004	80,776	10,089	---	---	90,865	---	---	7,961	98,826
Taopi	54	3,337	2,113	7,388	1,004	---	1,686	15,528	15,199	31,735	195	62,657	---	---	---	62,657
Taunton	130	32,216	22,296	11,373	224	20,342	6,933	93,384	---	---	---	93,384	---	---	---	93,384
Taylors Falls	1,011	209,331	176,426	213,150	42,613	2,378	6,396	650,294	28,033	252,712	58,022	989,061	---	42,313	50,485	1,081,859
Tenstrike	209	8,210	10,511	31,868	---	---	1,996	52,585	---	---	---	52,585	---	---	---	52,585
Thief River Falls	8,765	1,648,080	2,811,896	751,227	1,918,845	353,916	846,276	8,330,240	3,710,883	395,000	110,190	12,546,313	---	96,553	265,153	12,908,019
Tintah	58	16,538	32,551	14,680	3,600	---	4,935	72,304	---	13,395	567	86,266	---	---	---	86,266
Tonka Bay	1,509	244,020	689,450	191,645	94,154	---	1,502	1,220,771	240,046	---	---	1,460,817	---	---	47,985	1,508,802
Tower	497	212,468	445,488	120,585	267,158	18,358	76,748	1,140,805	755,288	94,372	40,213	2,030,678	---	---	403,320	2,433,998
Tracy	2,132	447,363	512,379	403,531	243,977	313,547	153,197	2,073,994	2,326,994	257,890	153,551	4,812,429	400,000	---	215,130	5,427,559
Trail	44	8,150	494	3,261	1,085	---	5,050	18,040	---	---	---	18,040	---	---	---	18,040
Trimont	719	116,116	176,371	234,316	49,366	555,251	37,685	1,169,105	180,097	16,607	22,661	1,388,470	---	102,324	142,495	1,633,289
Trommald	102	14,915	803	13,864	---	---	3,053	32,635	---	---	---	32,635	---	---	---	32,635
Trosky	74	42,820	3,577	8,548	1,793	---	2,852	59,590	2,148	---	---	61,738	---	---	---	61,738
Truman	1,076	150,688	256,304	183,715	105,620	6,301	163,402	866,030	156,508	50,000	21,420	1,093,958	---	---	---	1,093,958
Turtle River	77	8,571	1,947	3,914	---	---	975	15,407	63,810	---	---	79,217	---	---	---	79,217
Twin Lakes	150	38,383	12,489	12,240	2,166	---	13,707	78,985	---	---	---	78,985	---	---	---	78,985
Twin Valley	829	172,895	185,462	129,146	56,118	11,461	19,539	574,621	13,956	7,946	1,314	597,837	---	---	---	597,837
Two Harbors	3,685	597,390	1,095,428	972,253	795,064	262,162	546,671	4,268,968	509,683	108,616	20,979	4,908,246	---	400,000	266,971	5,575,217
Tyler	1,127	135,423	195,813	77,124	183,220	138,840	258,718	989,138	18,373	59,324	6,808	1,073,643	---	---	302,765	1,376,408
Ulen	560	84,941	48,677	44,001	34,187	---	16,603	228,409	125,548	---	---	353,957	---	---	---	353,957
Underwood	340	43,356	16,860	81,106	12,180	15,363	---	168,865	112,985	9,606	3,934	295,390	---	---	13,540	308,930
Upsala	428	79,038	53,629	87,725	25,479	1,552	43,888	291,311	247,013	---	23,557	561,881	---	---	2,100	563,981
Urbank	50	8,781	606	3,049	22,015	---	1,719	36,170	2,649	---	---	38,819	---	---	---	38,819

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Utica	272	28,846	6,568	19,338	8,928	---	2,953	66,633	221,698	11,000	7,149	306,480	---	---	---	306,480
Vadnais Heights	12,490	1,242,939	2,219,510	791,720	968,586	911,080	34,992	6,168,827	1,687,307	455,000	591,942	8,903,076	---	---	50,000	8,953,076
Vergas	350	52,737	60,512	53,642	118,000	44,654	6,049	335,594	12,195	20,000	20,085	387,874	---	---	641	388,515
Vermillion	431	39,692	11,737	39,495	15,004	---	---	105,928	1,559	---	---	107,487	---	---	---	107,487
Verndale	595	85,864	159,120	55,116	30,027	75,440	4,159	409,726	242,359	27,729	13,055	692,869	---	---	---	692,869
Vernon Center	318	109,451	99,719	58,295	428	106,915	600	375,408	365,886	25,063	1,863	768,220	---	---	---	768,220
Vesta	300	111,055	63,958	123,158	---	12,558	---	310,729	98,644	38,396	6,945	454,714	---	7,750	---	462,464
Victoria	8,775	1,163,907	742,863	903,213	920,114	49,417	25,312	3,804,826	1,722,923	2,603,944	831,540	8,963,233	---	---	1,881,123	10,844,356
Viking	95	27,179	38,826	12,155	6,184	515	1,060	85,919	---	---	---	85,919	---	---	---	85,919
Villard	248	74,523	72,022	21,806	20,797	---	---	189,148	201,864	15,000	1,590	407,602	---	---	17,000	424,602
Vining	73	9,512	6,795	6,063	7,078	---	111	29,559	5,710	---	---	35,269	---	---	---	35,269
Virginia	8,591	1,026,957	3,237,606	2,183,095	2,199,491	306,637	474,954	9,428,740	5,859,620	448,683	128,990	15,866,033	---	928,123	2,441,408	19,235,564
Wabasha	2,494	467,545	1,128,479	441,792	349,871	10,198	43,872	2,441,757	330,238	505,000	80,142	3,357,137	---	---	207,266	3,564,403
Wabasso	689	142,809	181,040	184,486	90,497	26,997	34,330	660,159	308,709	160,640	65,150	1,194,658	---	---	89,801	1,284,459
Waconia	11,752	1,679,071	1,333,954	1,485,073	1,590,388	245,199	---	6,333,685	10,621,816	2,905,479	769,234	20,630,214	4,385,153	686,000	8,245,429	33,946,796
Wadena	4,181	520,334	917,810	457,377	327,108	259,046	78,403	2,560,078	3,514,202	645,000	46,360	6,765,640	---	127,364	1,291	6,894,295
Wahkon	194	118,661	14,606	53,694	55,027	---	---	241,988	---	---	---	241,988	---	---	---	241,988
Waite Park	7,514	981,838	2,725,211	1,073,831	299,617	4,000	375,495	5,459,992	3,889,468	5,186,812	441,758	14,978,030	---	---	8,679,924	23,657,954
Waldorf	221	78,133	71,961	8,864	9,164	---	---	168,122	52,862	55,354	1,985	278,323	---	---	---	278,323
Walker	936	517,486	315,577	269,677	80,702	314,133	101,575	1,599,150	172,186	130,000	25,502	1,926,838	---	---	85,035	2,011,873
Walnut Grove	835	101,932	198,851	79,671	31,750	1,750	37,894	451,848	34,979	---	---	486,827	---	100,979	25,944	613,750
Walters	68	24,780	35,970	10,733	1,191	---	4,570	77,244	124,183	2,333	---	203,760	---	---	4,661	208,421
Waltham	150	28,279	3,079	21,160	5,947	---	---	58,465	---	---	---	58,465	---	19,162	---	77,627
Wanamingo	1,088	105,350	195,384	132,458	91,795	584,617	9,767	1,119,371	27,302	388,160	214,651	1,749,484	---	---	121,686	1,871,170
Wanda	76	29,191	36,466	8,106	1,672	---	8,867	84,302	24,571	32,000	957	141,830	---	7,000	---	148,830
Warba	181	36,245	16,827	6,811	12,109	---	1,524	73,516	2,553	---	---	76,069	---	---	---	76,069
Warren	1,579	714,967	149,903	303,089	262,533	26,673	189,152	1,646,317	686,712	172,383	100,096	2,605,508	---	---	333,891	2,939,399
Warroad	1,798	379,893	1,014,202	314,698	452,787	729,708	598,969	3,490,257	1,124,427	45,000	29,848	4,689,532	---	73,700	79,567	4,842,799
Waseca	9,351	1,314,549	2,486,324	1,250,182	850,065	228,318	389,577	6,519,015	3,587,888	300,600	211,970	10,619,473	---	181,445	1,689,582	12,490,500
Watertown	4,254	576,104	443,486	320,429	210,689	26,177	---	1,576,885	2,158,564	537,000	180,776	4,453,225	---	5,000	1,011,300	5,469,525
Waterville	1,868	234,836	475,680	252,477	51,704	80,846	---	1,095,543	1,803,928	259,000	155,364	3,313,835	---	451,670	109,080	3,874,585
Watkins	953	229,824	247,691	186,968	97,671	87,963	---	850,117	261,524	945,000	196,496	2,253,137	---	---	99,241	2,352,378
Watson	198	77,844	2,713	56,592	---	---	---	137,149	31,315	---	---	168,464	---	743	---	169,207
Waubun	397	60,343	82,738	63,348	17,644	---	899	224,972	26,000	6,481	945	258,398	---	---	---	258,398
Waverly	1,398	317,133	292,545	317,802	25,658	1,940	2,523	957,601	113,581	53,000	10,914	1,135,096	---	---	---	1,135,096
Wayzata	4,564	1,305,035	2,132,929	707,177	694,163	1,141,996	170,215	6,151,515	4,148,006	580,000	145,677	11,025,198	---	50,000	1,323,005	12,398,203
Welcome	653	130,163	238,736	200,975	10,278	16,324	2,327	598,803	---	128,011	75,503	802,317	---	---	24,001	826,318

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Wells	2,276	518,650	560,256	534,171	448,178	55,943	49,302	2,166,500	752,502	250,000	136,287	3,305,289	---	134,785	198,096	3,638,170
Wendell	160	55,667	12,196	15,690	23,424	---	1,235	108,212	---	5,431	---	113,643	---	---	---	113,643
West Concord	783	196,310	207,876	115,801	125,624	73,921	---	719,532	370,360	36,000	16,776	1,142,668	---	---	35,999	1,178,667
West Saint Paul	20,222	2,579,241	7,158,940	1,954,618	793,358	1,671,032	8,080	14,165,269	23,447,147	10,125,000	1,090,444	48,827,860	---	50,406	206,693	49,084,959
West Union	103	4,786	795	3,313	1,980	---	188	11,062	---	---	---	11,062	---	---	---	11,062
Westbrook	728	108,146	141,759	151,673	130,832	16,721	843	549,974	55,773	65,000	63,125	733,872	---	---	11,250	745,122
Westport	58	2,327	1,420	1,889	---	---	4,622	10,258	---	---	---	10,258	---	---	---	10,258
Whalan	65	21,111	3,558	6,260	4,542	---	---	35,471	---	---	---	35,471	---	---	---	35,471
Wheaton	1,390	388,433	472,663	250,327	209,197	373,649	586,211	2,280,480	415,059	62,142	29,271	2,786,952	79,500	---	20,060	2,886,512
White Bear Lake	24,811	1,179,741	5,520,655	1,305,332	1,461,734	967,991	522,360	10,957,813	4,896,700	680,000	205,925	16,740,438	---	---	3,471,782	20,212,220
Wilder	61	11,246	1,652	8,423	---	---	5,208	26,529	18,777	---	---	45,306	---	---	---	45,306
Willernie	547	107,722	42,380	96,587	3,638	---	---	250,327	41,953	11,661	896	304,837	---	---	---	304,837
Williams	192	73,431	35,531	9,954	10,319	---	1,095	130,330	---	---	---	130,330	---	---	8,603	138,933
Willmar	19,848	3,800,646	4,687,727	2,895,067	2,172,120	301,729	254,479	14,111,768	7,266,957	2,255,000	343,177	23,976,902	---	---	3,248,771	27,225,673
Willow River	397	108,076	51,136	69,503	2,120	---	2,525	233,360	386,212	---	---	619,572	---	---	---	619,572
Wilmont	341	82,975	48,871	57,522	17,442	---	9,270	216,080	126,808	---	---	342,888	---	---	---	342,888
Wilton	251	15,148	4,168	7,657	239	---	1,337	28,549	70,292	1,158	1,918	101,917	---	---	---	101,917
Windom	4,637	390,912	1,550,639	542,833	469,296	481,806	153,706	3,589,192	1,246,260	1,252,424	172,495	6,260,371	---	38,563	29,965	6,328,899
Winger	226	77,012	16,940	8,555	1,081	---	1,674	105,262	---	20,383	2,039	127,684	---	---	177,045	304,729
Winnebago	1,354	198,090	508,847	198,402	204,326	1,849	254,131	1,365,645	225,153	1,254,899	96,629	2,942,326	---	---	---	2,942,326
Winona	27,591	2,625,059	7,016,825	2,589,851	1,608,680	1,488,409	169,101	15,497,925	4,926,934	2,405,000	125,389	22,955,248	---	1,355,704	2,887,158	27,198,110
Winsted	2,303	505,738	610,168	290,019	69,416	7,789	58,238	1,541,368	685,086	270,000	144,103	2,640,557	---	---	386,906	3,027,463
Winthrop	1,397	282,438	455,971	276,627	99,048	69,182	80,289	1,263,555	576,705	115,000	43,543	1,998,803	---	---	---	1,998,803
Winton	166	56,819	5,258	26,856	3,671	---	6,114	98,718	11,149	30,000	8,092	147,959	---	6,000	---	153,959
Wolf Lake	60	27,084	68,737	5,999	27,493	---	7,549	136,862	147,861	---	---	284,723	---	---	---	284,723
Wolverton	138	32,204	41,870	14,519	17,247	---	---	105,840	---	5,473	726	112,039	---	---	---	112,039
Wood Lake	416	57,112	45,315	81,325	35,305	400,673	27,523	647,253	10,143	14,000	700	672,096	---	---	3,778	675,874
Woodbury	66,974	5,042,735	12,345,725	6,188,059	4,722,468	2,449,895	245,292	30,994,174	24,175,220	6,495,262	1,537,103	63,201,759	---	226,698	5,173,411	68,601,868
Woodland	460	74,667	126,870	154,385	---	---	16,349	372,271	---	---	---	372,271	---	---	153,684	525,955
Woodstock	110	26,920	9,905	8,674	3,909	---	---	49,408	---	7,565	1,710	58,683	---	---	---	58,683
Worthington	13,208	1,972,746	4,007,798	1,247,464	1,209,344	485,579	184,194	9,107,125	975,289	2,785,000	299,085	13,166,499	---	7,056	747,680	13,921,235
Wrenshall	409	84,316	57,612	34,383	708	---	---	177,019	---	---	---	177,019	---	---	---	177,019
Wright	124	22,917	23,792	7,903	2,443	---	---	57,055	479	---	---	57,534	---	---	3,192	60,726
Wykoff	443	123,279	105,101	136,988	16,359	---	33,043	414,770	15,474	41,000	3,376	474,620	---	31,000	500	506,120
Wyoming	7,877	728,646	1,602,773	686,127	38,950	48,747	---	3,105,243	3,686,427	575,452	298,579	7,665,701	---	76,060	722,827	8,464,588
Zemple	96	7,925	2,513	4,962	---	---	297	15,697	---	---	---	15,697	---	---	---	15,697
Zimmerman	5,335	423,885	936,301	328,763	203,988	3,534	3,459	1,899,930	120,470	---	18,951	2,039,351	---	---	58,742	2,098,093

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Transfers Out: Governmental Funds	Total Expenditures and Other Uses
Zumbro Falls	194	29,143	83,159	40,720	42,687	40,206	4,439	240,354	53,456	---	---	293,810	---	22,235	---	316,045
Zumbrota	3,387	377,737	648,647	452,754	581,567	124,179	79,178	2,264,062	159,116	370,000	41,199	2,834,377	8,259	74,210	697,533	3,614,379
State Total	**4,536,533**	**$602,930,289**	**$1,434,082,695**	**$540,982,632**	**$515,584,518**	**$440,878,694**	**$122,533,573**	**$3,656,992,401**	**$1,469,937,237**	**$708,102,288**	**$187,743,129**	**$6,022,775,055**	**$127,339,042**	**$59,088,544**	**$655,450,029**	**$6,864,652,670**

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	1,696	---	18,153	1,118,043	---	153,245	---	---	---	---	1,289,441
Adams	790	---	---	74,141	---	---	---	---	---	---	74,141
Adrian	1,230	18,734	18,890	73,620	---	1,542	---	---	---	---	112,786
Afton	2,906	---	1,224,460	275,360	---	---	---	---	---	---	1,499,820
Aitkin	2,129	94,171	3,319	169,215	---	7,250	---	2,125	---	---	276,080
Akeley	441	---	---	---	---	---	---	---	245,911	---	245,911
Albany	2,656	---	169,494	143,803	---	---	---	---	---	---	313,297
Albert Lea	17,899	169,361	872,020	7,200,497	---	204,966	308,138	31,137	---	---	8,786,119
Alberta	97	---	---	11,741	---	---	---	---	---	---	11,741
Albertville	7,317	22,847	78,485	637,389	---	77,353	25,541	---	---	---	841,615
Alden	640	2,953	29,480	---	---	---	---	---	---	---	32,433
Aldrich	44	---	---	---	---	---	---	---	---	---	---
Alexandria	13,340	34,459	113,476	7,578,908	---	248,442	---	63,253	---	---	8,038,538
Alpha	117	---	---	---	---	---	---	---	---	---	---
Altura	474	2,211	---	22,733	---	---	---	---	---	---	24,944
Alvarado	359	---	5,377	62,674	---	2,680	---	---	---	---	70,731
Amboy	525	208	14,733	13,569	---	---	---	---	---	---	28,510
Andover	31,704	---	74,934	1,546,384	94,193	513,250	---	---	---	---	2,228,761
Annandale	3,331	4,432	15,988	787,564	---	84,214	---	---	---	---	892,198
Anoka	17,665	63,647	35,350	3,455,138	---	1,067,881	1,875,006	---	---	32,258	6,529,280
Apple Valley	50,161	273,761	10,645	5,588,907	---	602,841	39,030	---	---	---	6,515,184
Appleton	1,362	29,062	150,274	---	11,602	137,258	20,000	---	---	4,360	352,556
Arco	76	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,847	---	52,936	6,198,264	---	---	502,842	---	---	---	6,754,042
Argyle	647	---	10,000	6,287	---	6,287	---	---	---	---	22,574
Arlington	2,211	---	10,990	1,277,132	---	28,540	2,346	---	---	2,950	1,321,958
Ashby	443	---	37,509	3,750	---	---	3,750	---	251	---	45,260
Askov	353	---	5,819	---	---	---	---	---	---	---	5,819
Atwater	1,139	---	5,971	396,787	---	---	---	---	---	---	402,758
Audubon	531	3,487	52,210	---	---	---	---	---	---	---	55,697
Aurora	1,689	96,788	---	4,031,655	---	24,887	6,743	---	---	7,540	4,167,613
Austin	25,111	5,500	655,424	2,610,659	---	2,960,828	1,628,143	246,379	---	---	8,106,933
Avoca	143	480	---	54,700	---	---	---	---	---	---	55,180

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Avon	1,471	890	43,125	59,923	---	3,234	---	---	---	---	107,172
Babbitt	1,491	---	59,473	892,747	---	74,336	---	---	---	---	1,026,556
Backus	242	11,500	---	---	---	---	---	26,550	7,684	---	45,734
Badger	385	---	---	3,203	---	---	---	---	---	---	3,203
Bagley	1,417	8,119	46,110	16,161	---	15,233	---	30,925	---	---	116,548
Balaton	626	---	36,002	2,343	---	12,874	---	---	---	---	51,219
Barnesville	2,637	29,901	29,611	471,514	---	433,218	245	---	---	---	964,489
Barnum	611	29,312	11,060	---	---	---	---	---	---	---	40,372
Barrett	411	---	5,950	---	---	---	---	---	---	---	5,950
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	891	1,725	6,090	115,588	---	64,963	---	---	---	---	188,366
Baudette	1,085	---	---	---	---	5,565	62,852	---	---	---	68,417
Baxter	8,065	32,028	---	9,579,108	---	252,505	1,924,204	---	---	---	11,787,845
Bayport	3,675	---	4,435,326	---	---	23,086	27,111	---	---	---	4,485,523
Beardsley	219	---	---	---	---	---	---	---	---	---	---
Beaver Bay	183	774	---	42,418	---	---	---	---	---	---	43,192
Beaver Creek	291	---	---	---	---	---	---	---	---	---	---
Becker	4,707	87,237	183,007	927,400	---	149,507	---	---	---	---	1,347,151
Bejou	93	2,243	---	---	---	---	---	---	---	---	2,243
Belgrade	737	5,583	2,696	38,661	---	---	1,500	---	---	---	48,440
Belle Plaine	6,742	203,253	280,694	3,034,706	---	23,057	16,332	---	---	---	3,558,042
Bellechester	170	---	---	---	---	---	---	---	---	---	---
Bellingham	157	---	2,500	---	---	57,372	---	---	---	---	59,872
Beltrami	102	980	3,900	15,350	---	2,771	---	---	---	---	23,001
Belview	371	---	---	10,773	---	---	---	---	---	---	10,773
Bemidji	14,969	---	400,229	4,383,832	---	1,029,700	---	---	---	---	5,813,761
Bena	116	---	500	975	---	500	---	---	---	250	2,225
Benson	3,144	13,569	85,684	958,230	---	339,436	---	39,042	---	64,276	1,500,237
Bertha	479	---	---	---	---	---	---	---	12,561	---	12,561
Bethel	473	---	---	16,396	---	---	---	---	---	---	16,396
Big Falls	227	526	4,047	---	---	776	---	---	1,108,777	---	1,114,126
Big Lake	10,671	4,311	128,453	141,426	---	78,956	683,728	---	---	---	1,036,874
Bigelow	235	3,585	---	12,500	---	---	---	---	---	---	16,085

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	---	---	---	---	---	---	---	---	---	---
Birchwood	868	---	---	---	---	---	---	---	---	---	---
Bird Island	1,002	15,842	---	66,255	---	17,104	---	---	---	---	99,201
Biscay	101	---	---	---	---	---	---	---	---	---	---
Biwabik	1,009	---	5,868	265,506	---	9,444	---	---	---	---	280,818
Blackduck	790	---	2,602	1,646	---	---	---	---	3,750	200	8,198
Blaine	63,180	18,581	880,848	3,826,704	---	2,042,037	90,820	---	---	---	6,858,990
Blomkest	157	---	12,767	---	---	---	---	---	---	---	12,767
Blooming Prairie	2,000	94,196	51,827	824,215	---	27,352	---	---	---	12,474	1,010,064
Bloomington	87,224	---	510,613	9,044,239	---	962,949	14,684,360	---	---	16,443	25,218,604
Blue Earth	3,288	1,044	55,198	2,315,688	---	2,774	229,855	97,385	---	---	2,701,944
Bluffton	209	---	---	---	---	---	---	---	---	---	---
Bock	107	---	---	---	---	---	---	---	---	---	---
Borup	107	3,672	---	---	---	---	---	---	---	---	3,672
Bovey	818	---	180,027	271,870	---	---	---	---	---	---	451,897
Bowlus	286	---	75,000	---	---	---	---	---	---	---	75,000
Boy River*	47	---	---	---	---	---	---	---	---	---	---
Boyd	162	---	---	5,542	---	1,299	---	---	---	---	6,841
Braham	1,796	---	57,013	124,113	---	---	---	---	---	---	181,126
Brainerd	13,671	---	104,079	803,399	---	41,560	286,926	578,521	---	139,821	1,954,306
Brandon	496	---	---	141,678	---	---	---	---	---	---	141,678
Breckenridge	3,327	1,600,574	286,856	181,863	---	151,333	---	---	---	---	2,220,626
Breezy Point	2,420	12,626	55,834	---	---	14,092	---	---	---	---	82,552
Brewster	481	---	185,536	---	---	81,013	---	---	---	---	266,549
Bricelyn	353	---	44,100	---	---	---	---	---	---	---	44,100
Brook Park	122	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	30,864	735,360	42,700	6,284,848	---	3,412,862	---	---	---	---	10,475,770
Brooklyn Park	80,215	---	---	8,424,207	---	2,639,480	288,768	---	---	---	11,352,455
Brooks	141	---	---	---	---	---	---	---	---	---	---
Brookston	130	---	---	---	---	---	---	---	---	---	---
Brooten	752	---	5,335	17,041	---	2,841	---	4,150	---	---	29,367
Browerville	776	---	---	40,316	---	---	---	---	---	---	40,316

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	577	---	8,530	69,865	---	600	---	---	---	---	78,995
Brownsdale	678	---	---	26,824	---	---	---	---	---	---	26,824
Brownsville	470	3,225	31,145	---	---	1,223	4,108	---	---	---	39,701
Brownton	727	417	393,982	141,928	---	---	---	---	---	356	536,683
Bruno	97	---	---	---	---	---	---	---	---	---	---
Buckman	289	250	---	---	---	---	---	---	---	---	250
Buffalo	16,033	16,120	186,584	11,602,490	---	153,382	133,242	---	---	---	12,091,818
Buffalo Lake	681	466	3,432	284,672	---	293	31,787	---	---	---	320,650
Buhl	994	819,690	---	112,439	---	30,206	3,220	---	---	---	965,555
Burnsville	61,908	249,330	500,031	8,280,265	---	3,329,311	570,945	---	---	---	12,929,882
Burtrum	139	---	---	---	---	10,264	---	---	---	---	10,264
Butterfield	577	---	---	---	---	---	---	---	---	---	---
Byron	5,404	17,278	32,594	1,479,028	---	248,207	---	---	---	---	1,777,107
Caledonia	2,823	52,587	192,370	75,867	---	96,749	---	---	---	---	417,573
Callaway	232	---	36,675	---	---	---	---	---	---	---	36,675
Calumet	365	1,929	---	8,220	---	2,981	---	---	---	---	13,130
Cambridge	8,496	46,108	116,365	2,272,554	---	631,270	182,621	30,900	---	---	3,279,818
Campbell	149	---	---	3,750	---	---	---	---	---	---	3,750
Canby	1,736	69,599	---	741,252	---	618,186	---	10,090	---	---	1,439,127
Cannon Falls	4,115	3,739	9,763	49,400	---	66,232	---	---	---	---	129,134
Canton	349	---	10,045	---	---	---	---	---	---	---	10,045
Carlos	501	---	7,623	1,094,035	---	---	---	---	---	---	1,101,658
Carlton	996	14,297	10,710	1,005,296	---	37,881	---	---	---	---	1,068,184
Carver	4,330	---	76,614	516,431	---	196,493	485,998	---	---	4,123	1,279,659
Cass Lake	758	5,870	---	913,751	---	---	---	---	---	---	919,621
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City	612	---	---	6,330	---	---	---	---	---	---	6,330
Centerville	4,005	---	---	1,132,577	---	7,500	---	---	---	---	1,140,077
Ceylon	344	---	---	---	---	---	---	---	---	---	---
Champlin	22,741	---	105,158	4,264,814	---	681,302	---	---	---	---	5,051,274
Chandler	261	---	---	---	---	---	---	---	---	---	---
Chanhassen	25,194	---	122,143	2,566,867	---	476,323	---	---	---	---	3,165,333
Chaska	25,607	335,011	358,476	3,711,908	---	7,233,212	4,535	---	2,135,634	---	13,778,776

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	2,839	12,950	250,816	511,927	---	1,070,311	---	---	---	---	1,846,004
Chickamaw Beach	109	---	---	---	---	---	---	---	---	---	---
Chisago City	5,156	11,708	58,535	570,626	---	14,429	28,902	---	---	---	684,200
Chisholm	5,006	3,402	78,992	1,772,856	---	34,352	1,472	---	---	12,212	1,903,286
Chokio	387	---	285,349	2,995	---	---	---	---	---	---	288,344
Circle Pines	4,904	---	---	2,110,255	---	---	---	---	---	---	2,110,255
Clara City	1,317	---	34,211	355,533	---	658	---	---	---	---	390,402
Claremont	541	28,628	---	57,529	---	62,215	---	---	---	---	148,372
Clarissa	661	52,195	1,997	30,146	---	19,595	---	---	---	---	103,933
Clarkfield	819	---	1,337	30,052	---	4,847	18,508	---	---	---	54,744
Clarks Grove	691	36,184	104,907	131,343	---	---	---	---	---	---	272,434
Clear Lake	593	614	111,462	23,836	---	---	---	---	---	---	135,912
Clearbrook	523	2,307	7,764	---	---	---	---	---	---	---	10,071
Clearwater	1,778	1,542	258,666	1,808,223	---	240,469	---	---	---	---	2,308,900
Clements	146	---	6,420	222	---	---	---	---	---	---	6,642
Cleveland	714	---	28,442	32,707	---	---	---	---	---	---	61,149
Climax	278	---	2,024	---	---	4,907	---	---	220,379	---	227,310
Clinton	430	2,877	---	---	---	---	---	---	---	---	2,877
Clitherall	113	---	---	---	---	9,420	---	---	---	---	9,420
Clontarf	152	---	---	---	---	---	---	---	---	---	---
Cloquet	12,271	15,764	28,797	885,437	---	1,274,489	---	---	---	---	2,204,487
Coates	160	---	---	---	---	---	---	---	---	---	---
Cobden	32	---	---	---	---	---	---	---	---	---	---
Cohasset	2,767	97,957	22,439	511,306	---	26,999	66,186	---	---	---	724,887
Cokato	2,747	16,282	79,773	304,068	---	97,114	---	---	---	---	497,237
Cold Spring	4,111	30,071	53,631	624,832	---	44,797	---	---	---	---	753,331
Coleraine	1,969	---	---	125,183	---	---	---	---	---	10,000	135,183
Cologne	1,692	---	24,480	3,489	---	119,134	---	---	---	---	147,103
Columbia Heights	19,995	---	608,932	1,295,972	---	4,605,122	507,472	---	---	---	7,017,498
Columbus	3,828	---	2,837	151,257	---	7,718	---	---	---	---	161,812
Comfrey	362	---	103,803	---	---	597	1,032	---	---	---	105,432
Comstock	96	---	---	---	---	---	---	---	---	---	---
Conger	137	1,037	56,607	---	---	26,116	---	---	---	---	83,760

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	563	---	---	97,152	---	81,831	---	107,240	---	---	286,223
Coon Rapids	62,527	518,177	798,803	5,355,861	58,942	8,320,187	44,300	---	---	---	15,096,270
Corcoran	5,475	3,504	85,804	49,983	---	76,018	116,269	---	---	---	331,578
Correll	32	---	---	8,007	---	---	---	---	---	---	8,007
Cosmos	464	---	6,000	---	---	51,462	---	---	---	---	57,462
Cottage Grove	35,596	---	284,236	5,431,714	---	887,327	---	---	73,763	---	6,677,040
Cottonwood	1,209	---	310,964	102,123	---	4,599	---	---	---	---	417,686
Courtland	635	---	---	79,171	---	---	---	---	---	---	79,171
Cromwell	243	---	9,260	9,400	---	---	---	---	---	---	18,660
Crookston	7,954	30,236	429,161	1,072,489	---	94,052	---	---	---	---	1,625,938
Crosby	2,362	16,158	75,408	9,263	---	56,671	---	---	---	---	157,500
Crosslake	2,214	38,345	652,452	394,864	---	107,422	---	---	---	1,534	1,194,617
Crystal	22,852	310,041	168,048	13,153,431	---	371,931	---	---	---	19,068	14,022,519
Currie	233	250	1,443	623	---	2,483	---	---	47,760	740	53,299
Cuyuna	332	---	---	31,000	---	123,570	---	---	---	---	154,570
Cyrus	297	---	355,105	---	---	---	---	---	---	---	355,105
Dakota	304	---	---	---	---	---	---	---	---	---	---
Dalton	247	---	10,322	---	---	926	---	---	---	---	11,248
Danube	460	---	---	---	---	---	---	---	---	---	---
Danvers	93	---	5,500	---	---	---	---	---	---	---	5,500
Darfur	99	---	---	---	---	7,624	---	---	---	---	7,624
Darwin	356	---	---	74,687	---	20,730	---	---	---	---	95,417
Dassel	1,462	---	---	---	---	---	---	---	---	---	---
Dawson	1,479	5,736	46,274	26,918	---	25,865	855	---	---	12,132	117,780
Dayton	5,059	3,882	223,480	4,324,854	---	163,375	473,730	---	---	---	5,189,321
De Graff	120	---	---	---	---	---	---	---	---	---	---
Deephaven	3,727	---	80,990	367,944	---	21,421	---	---	---	---	470,355
Deer Creek	323	---	---	---	---	166,133	---	---	---	---	166,133
Deer River	946	6,566	52,009	20,133	---	3,224	---	---	---	4,685	86,617
Deerwood	533	5,375	17,385	2,828	---	56,755	---	---	292,191	1,637	376,171
Delano**	5,864	11,443	764,724	819,043	---	338,012	195,766	---	---	---	2,128,988
Delavan	168	44,392	---	128,985	---	---	---	---	---	---	173,377
Delhi	66	---	---	1,282	---	---	---	---	---	---	1,282

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Dellwood	1,072	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison**	212	13,867	---	---	---	---	---	---	2,482	---	16,349
Dent	188	---	77,645	---	---	258	---	---	---	---	77,903
Detroit Lakes	9,290	59,466	130,627	5,372,915	---	75,104	---	240,689	717,559	---	6,596,360
Dexter	336	---	---	---	---	2,180	---	---	---	---	2,180
Dilworth	4,438	---	263,510	5,601	---	68,789	---	---	---	---	337,900
Dodge Center	2,732	5,700	80,109	306,500	---	5,522	16,258	208,396	---	---	622,485
Donaldson	42	---	---	---	---	---	---	---	---	---	---
Donnelly	234	---	5,687	---	---	964	---	---	---	---	6,651
Doran	46	1,184	---	---	---	---	---	---	---	---	1,184
Dover	760	---	---	122,846	---	---	---	---	---	9,723	132,569
Dovray	55	1,883	3,726	---	---	---	---	---	---	---	5,609
Duluth	86,597	698,787	1,214,686	10,308,673	---	3,315,679	527,846	---	---	---	16,065,671
Dumont	89	---	---	8,700	---	---	---	---	---	---	8,700
Dundas	1,480	292,228	20,016	118,809	---	5,224	---	---	---	---	436,277
Dundee	65	1,573	---	450	---	---	---	---	27,391	---	29,414
Dunnell	156	---	---	9,178	---	---	---	---	---	---	9,178
Eagan	67,509	862,459	2,808,813	5,275,881	---	913,215	147,367	---	2,698,128	---	12,705,863
Eagle Bend	512	---	48,958	1,041,052	---	2,092	---	---	---	---	1,092,102
Eagle Lake	2,932	1,438	28,401	---	---	4,774	---	---	---	---	34,613
East Bethel	11,761	---	---	1,615,788	---	13,038	53,735	---	---	---	1,682,561
East Grand Forks	8,774	2,900	28,263	2,086,484	---	1,985,127	59,141	---	---	16,691	4,178,606
East Gull Lake	1,002	14,689	---	---	---	---	---	---	---	---	14,689
Easton	194	---	16,479	---	---	---	---	---	---	---	16,479
Echo	264	---	---	11,794	---	---	---	---	---	---	11,794
Eden Prairie	63,187	1,223,925	904,600	15,222,314	---	13,914,524	2,000,000	---	---	---	33,265,363
Eden Valley	1,052	---	4,014	28,256	---	9,385	157	---	---	---	41,812
Edgerton	1,138	263,881	---	76,808	---	---	---	---	---	---	340,689
Edina	50,766	1,791,833	1,597,792	12,891,833	---	2,285,017	1,346,090	---	---	---	19,912,565
Effie	130	---	---	---	---	---	---	---	---	---	---
Eitzen	237	---	---	---	---	---	---	---	---	---	---
Elba	147	---	---	---	---	---	---	---	---	---	---

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	1,159	---	9,571	6,527	---	23,208	---	365,507	---	---	404,813
Elgin	1,084	53,234	---	3,400	---	136,712	---	---	---	---	193,346
Elizabeth	170	---	115,000	---	---	---	---	---	---	---	115,000
Elk River	23,987	55,707	694,449	4,478,425	---	162,387	186,595	---	---	---	5,577,563
Elko New Market	4,555	75,631	88,762	342,873	---	53,817	---	---	---	---	561,083
Elkton	135	---	---	---	---	2,146	---	---	---	---	2,146
Ellendale	677	---	---	631,806	---	---	---	---	---	---	631,806
Ellsworth	461	1,300	---	---	---	---	---	---	---	---	1,300
Elmdale	107	---	---	---	---	---	---	---	---	---	---
Elmore	581	---	---	---	---	---	---	---	---	---	---
Elrosa	221	---	87,318	---	---	---	---	---	---	---	87,318
Ely	3,433	1,172,437	31,187	712,216	---	36,577	288,784	3,627,176	---	---	5,868,377
Elysian	679	---	---	---	---	---	---	---	---	---	---
Emily	838	---	26,654	---	---	---	---	---	---	---	26,654
Emmons	383	27,669	6,357	---	---	---	---	---	---	---	34,026
Erhard	142	3,000	---	4,900	---	---	---	---	---	---	7,900
Erskine	501	---	---	7,224	---	23,490	1,750	---	---	---	32,464
Evan	79	---	---	---	---	---	---	---	---	---	---
Evansville	614	---	2,620	14,999	---	---	---	---	732,731	---	750,350
Eveleth	3,670	---	111,024	148,919	989,076	249,876	421,811	---	---	---	1,920,706
Excelsior	2,262	235,290	---	345,765	---	17,928	96,623	---	---	---	695,606
Eyota	2,034	68,302	257,835	1,923,714	---	227,846	5,100	---	---	---	2,482,797
Fairfax	1,185	63,194	51,847	402,697	---	17,842	---	---	---	---	535,580
Fairmont	10,421	8,360	39,074	2,147,442	---	351,987	---	141,561	---	764,325	3,452,749
Falcon Heights	5,384	9,589	31,306	510,943	---	89,012	155,283	---	---	---	796,133
Faribault	23,700	161,134	149,921	2,730,669	---	534,293	---	436,954	---	---	4,012,971
Farmington	22,451	---	178,550	4,392,896	---	124,135	---	---	---	---	4,695,581
Farwell	50	---	---	---	---	---	---	---	---	---	---
Federal Dam	112	---	---	---	---	---	---	---	---	---	---
Felton	177	---	---	3,923	---	10,000	---	---	680,046	---	693,969
Fergus Falls	13,288	94,306	75,885	500,528	---	743,041	158,207	37,476	74,907	---	1,684,350
Fertile	857	---	---	95,390	---	---	3,989	103,196	---	---	202,575
Fifty Lakes	401	5,777	13,808	135,844	---	---	---	---	---	---	155,429

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	306	---	---	---	---	---	---	---	---	---	---
Fisher	436	---	2,030	6,469	---	---	---	---	---	---	8,499
Flensburg	228	---	---	---	---	---	---	---	---	---	---
Floodwood	532	18,052	---	---	---	---	---	---	---	---	18,052
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,712	6,990	639,208	873,773	---	---	---	---	---	---	1,519,971
Forada	165	5,119	70,830	---	---	---	---	---	---	---	75,949
Forest Lake	20,261	---	61,874	1,848,240	---	51,875	1,035,549	50,000	---	---	3,047,538
Foreston	523	934	3,200	---	---	2,094	---	---	---	---	6,228
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,507	---	17,202	978,989	---	95,909	50,000	46,080	---	---	1,188,180
Fountain	413	2,745	33,144	56,617	---	---	---	---	---	---	92,506
Foxhome	117	---	---	---	---	---	---	---	---	---	---
Franklin	482	---	15,423	41,649	---	---	---	---	78,437	---	135,509
Frazee	1,395	47,115	30,950	71,418	---	304,248	---	---	---	---	453,731
Freeborn	290	4,934	---	---	---	---	---	---	---	---	4,934
Freeport	671	---	---	---	---	---	---	---	---	---	---
Fridley	28,547	356,096	506,072	754,409	---	1,977,700	---	---	---	---	3,594,277
Frost	189	---	---	---	---	544	---	---	---	---	544
Fulda	1,287	16,225	18,008	133,552	---	15,218	---	---	180,769	---	363,772
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	359	86,206	17,250	---	---	---	---	---	---	---	103,456
Garrison	210	---	---	---	---	---	---	---	---	---	---
Garvin	133	1,530	3,206	---	---	598	---	---	---	---	5,334
Gary	207	11,206	---	3,000	---	---	---	---	---	588	14,794
Gaylord	2,297	116,927	92,948	2,470,005	---	44,463	2,305	---	---	---	2,726,648
Gem Lake	417	---	---	118,856	---	---	---	---	---	---	118,856
Geneva	545	---	915	10,074	---	---	---	---	---	---	10,989
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown	82	---	---	---	---	---	---	---	---	---	---
Ghent	359	---	7,245	21,167	---	2,950	---	---	---	---	31,362
Gibbon	766	---	37,854	48,260	---	---	---	---	---	---	86,114
Gilbert	1,802	150,811	161,824	232,353	83,378	---	---	---	252,513	---	880,879

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	---	---	---	---	---	---	---	---	---	---
Glencoe	5,540	3,856	40,196	5,474,400	---	177,241	---	---	---	5,600	5,701,293
Glenville	613	---	---	7,500	---	---	---	---	---	---	7,500
Glenwood	2,582	4,231	160,517	500,569	---	37,928	---	287,281	---	---	990,526
Glyndon	1,415	85,987	---	292,859	---	---	240,300	---	---	---	619,146
Golden Valley	21,571	622,482	1,028,131	9,882,639	---	700,133	22,877	---	---	---	12,256,262
Gonvick	291	---	242,923	---	---	---	---	---	---	---	242,923
Good Thunder	551	5,314	30,244	56,307	---	---	---	---	---	---	91,865
Goodhue	1,179	---	---	402,585	---	1,335	---	---	---	---	403,920
Goodridge	138	---	---	---	---	---	---	---	---	---	---
Goodview	4,180	---	218,172	1,394,678	---	---	---	---	---	---	1,612,850
Graceville	571	2,965	---	---	---	---	---	---	---	---	2,965
Granada	281	---	---	---	---	---	---	---	---	---	---
Grand Marais	1,370	---	---	258,548	---	4,705	---	---	---	---	263,253
Grand Meadow	1,164	810	18,193	26,340	---	154,570	---	---	---	---	199,913
Grand Rapids	11,281	---	---	342,858	---	168,350	576,344	243,668	---	---	1,331,220
Granite Falls	2,804	4,522	125,491	1,589,108	---	243,972	---	35,488	---	1,448	2,000,029
Grant	4,126	---	---	11,500	---	---	---	---	---	---	11,500
Grasston	158	---	---	---	---	---	---	---	---	---	---
Green Isle	550	---	9,731	32,000	---	---	---	---	---	---	41,731
Greenbush	740	3,000	17,929	52,063	---	468,596	---	---	---	---	541,588
Greenfield	2,782	---	---	317,119	---	8,675	---	---	---	---	325,794
Greenwald	235	1,269	---	6,943	---	---	---	---	---	---	8,212
Greenwood	702	---	---	137,509	---	---	---	---	---	---	137,509
Grey Eagle	334	3,795	103,026	346	---	11,412	---	---	---	8,539	127,118
Grove City	629	20,595	16,487	650	---	---	---	---	---	---	37,732
Grygla	224	---	---	---	---	---	---	---	---	---	---
Gully	59	---	300	---	---	3,481	---	---	---	---	3,781
Hackensack	317	6,371	---	18,050	---	---	---	---	---	---	24,421
Hadley	58	---	---	---	---	---	---	---	---	---	---
Hallock	955	---	30,196	---	---	6,580	---	191,407	---	---	228,183
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	593	5,468	19,583	40,228	---	---	---	---	---	---	65,279

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**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	15,773	5,441	1,069,070	1,283,037	---	125,288	1,299	---	---	---	2,484,135
Hamburg	493	4,508	13,763	221,779	---	950	---	---	---	---	241,000
Hammond	119	---	---	---	---	---	---	---	---	---	---
Hampton	712	---	---	---	---	500	---	---	---	---	500
Hancock	769	7,262	270,047	30,763	---	5,236	---	---	---	---	313,308
Hanley Falls	281	---	4,375	9,303	---	---	---	---	---	---	13,678
Hanover	3,264	41,248	3,115	682,400	---	92,235	---	---	---	---	818,998
Hanska	376	8,804	---	---	---	5,786	---	---	29,774	---	44,364
Harding	119	1,355	---	---	---	---	---	---	---	---	1,355
Hardwick	191	16,030	---	---	---	---	---	---	---	---	16,030
Harmony	1,023	10,127	59,033	65,651	---	---	---	---	---	---	134,811
Harris	1,128	17,938	---	---	---	---	---	---	---	---	17,938
Hartland	306	---	8,800	---	---	---	---	---	---	---	8,800
Hastings	22,687	52,739	131,098	4,446,834	---	170,000	---	---	---	---	4,800,671
Hatfield	46	---	---	---	---	---	---	---	---	---	---
Hawley	2,212	22,733	206,233	330,432	---	9,644	98,157	273,012	---	---	940,211
Hayfield	1,336	---	228,330	187,937	---	32,383	---	---	---	---	448,650
Hayward	248	3,387	410	50,435	---	48,487	---	---	---	---	102,719
Hazel Run	60	---	---	---	---	---	---	---	---	---	---
Hector	1,090	---	4,212	5,437,960	---	---	---	---	---	---	5,442,172
Heidelberg	125	---	---	---	---	---	---	---	---	---	---
Henderson	895	---	308,882	16,233	---	2,570	---	---	---	---	327,685
Hendricks	706	3,363	34,859	32,027	---	---	50,000	---	---	---	120,249
Hendrum	293	---	---	---	---	---	---	---	---	---	---
Henning	804	20,587	10,579	---	---	5,450	175,933	46,404	---	---	258,953
Henriette	92	---	---	---	---	---	---	---	---	---	---
Herman	429	285	350	4,540	---	---	34,061	---	834,976	---	874,212
Hermantown	9,720	---	71,331	217,564	---	25,251	---	---	---	---	314,146
Heron Lake	686	5,675	32,634	44,362	---	3,690	---	---	---	---	86,361
Hewitt	249	---	7,474	---	---	---	---	---	---	---	7,474
Hibbing	16,316	1,995	168,521	2,387,170	---	1,919,635	8,792	---	---	56,053	4,542,166
Hill City	627	---	2,573	4,146	---	973	1,665	---	---	1,621	10,978
Hillman	40	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Hills	687	---	---	64,042	---	4,620	---	---	---	---	68,662
Hilltop	799	9,236	---	4,871	---	---	---	---	---	---	14,107
Hinckley	1,815	56,296	2,593,753	3,427	---	---	---	---	---	---	2,653,476
Hitterdal	203	---	---	---	---	---	---	---	---	---	---
Hoffman	645	1,080	9,995	72,103	---	8,717	5,647	---	---	---	97,542
Hokah	560	4,314	18,733	15,100	---	406	---	---	---	---	38,553
Holdingford	718	---	18,391	82,831	---	---	---	---	---	---	101,222
Holland	172	---	---	---	---	---	---	---	---	---	---
Hollandale	291	---	79,360	28,450	---	---	---	---	---	---	107,810
Holloway	85	---	---	---	---	---	---	---	---	---	---
Holt	93	---	---	---	---	---	---	---	---	---	---
Hopkins	19,227	54,851	---	8,640,511	---	94,617	---	---	---	---	8,789,979
Houston	964	3,188	56,502	26,246	---	67,672	---	---	---	---	153,608
Howard Lake	2,046	9,500	69,945	83,091	---	4,873	---	---	---	---	167,409
Hoyt Lakes	2,019	28,475	---	131,047	---	267,875	---	---	---	---	427,397
Hugo	14,352	7,531	43,973	1,625,027	---	6,261	197,490	---	---	---	1,880,282
Humboldt	40	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,170	230,631	66,149	3,928,737	---	697,422	---	2,235,281	---	189,564	7,347,784
Ihlen	54	---	2,203	---	---	---	---	---	---	---	2,203
Independence	3,565	9,843	400	1,304,342	---	---	---	---	---	---	1,314,585
International Falls	6,280	---	261,984	734,558	---	113,384	---	---	---	---	1,109,926
Inver Grove Heights	35,071	---	41,300	3,996,548	---	686,427	214,985	---	---	---	4,939,260
Iona	140	653	---	---	---	6,400	---	---	---	---	7,053
Iron Junction	85	---	---	---	---	---	---	---	---	---	---
Ironton	571	---	231	121,570	---	---	---	---	---	---	121,801
Isanti	5,497	14,089	10,800	784,579	---	507,662	50,000	---	---	---	1,367,130
Isle	768	8,609	9,476	24,154	---	---	---	---	---	---	42,239
Ivanhoe	553	---	37,613	46,142	---	---	---	---	---	---	83,755
Jackson	3,359	19,259	38,456	1,033,837	---	786,329	---	---	---	15,489	1,893,370
Janesville	2,287	20,856	57,668	501,519	---	1,954	---	---	---	1,880	583,877
Jasper	611	---	3,607	125,290	---	---	---	---	---	9,706	138,603
Jeffers	359	---	32,120	---	---	---	---	---	---	---	32,120
Jenkins	451	---	---	39,925	---	2,318	---	---	---	---	42,243

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	27	---	---	---	---	---	---	---	---	---	---
Jordan	6,150	147,986	52,595	2,107,795	---	286,374	---	---	---	---	2,594,750
Kandiyohi	486	---	28,122	150,052	---	---	---	---	---	---	178,174
Karlstad	761	---	---	19,290	---	93,260	---	---	---	---	112,550
Kasota	666	---	---	---	---	---	---	---	---	---	---
Kasson	6,192	11,920	54,454	52,601	---	585,932	270,223	---	---	---	975,130
Keewatin	1,070	22,125	8,075	---	---	---	465,196	---	---	---	495,396
Kelliher	263	1,665	20,308	---	---	4,320	---	---	---	17	26,310
Kellogg	435	---	---	---	---	---	---	---	---	---	---
Kennedy	175	---	---	---	---	4,531	---	---	---	---	4,531
Kenneth	61	---	---	---	---	---	---	---	---	---	---
Kensington	298	---	25,000	---	---	---	---	---	---	---	25,000
Kent	76	---	---	---	---	---	---	---	---	---	---
Kenyon	1,834	---	600,048	189,537	---	36,154	---	---	---	---	825,739
Kerkhoven	731	61,845	---	87,121	---	26,739	---	---	---	---	175,705
Kerrick	63	---	905	---	---	---	---	---	---	---	905
Kettle River	177	---	4,900	28,332	---	---	---	---	---	---	33,232
Kiester	483	---	3,969	---	---	---	---	---	---	---	3,969
Kilkenny	131	2,500	110,122	---	---	20,481	---	---	---	---	133,103
Kimball	781	---	25,965	315,235	---	34,272	---	---	---	---	375,472
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	162	---	---	---	---	---	---	---	---	---	---
Kinney	166	---	---	---	---	---	---	---	---	355	355
La Crescent	5,142	236,184	859,073	234,019	---	381,149	---	---	---	---	1,710,425
La Prairie	668	---	---	1,023,458	---	398	---	---	2,833	35,093	1,061,782
La Salle	90	3,271	---	---	---	15,354	---	---	---	---	18,625
Lafayette	481	1,120	---	---	---	---	---	---	---	---	1,120
Lake Benton	675	9,928	8,027	71,840	---	---	---	---	---	---	89,795
Lake Bronson	225	---	---	---	---	---	---	---	---	---	---
Lake City	5,102	---	367,547	358,563	---	1,946,015	16,680	---	---	---	2,688,805
Lake Crystal	2,554	---	---	542,074	---	40,123	---	---	---	---	582,197
Lake Elmo	8,643	---	811,722	1,747,493	---	170,297	---	---	---	---	2,729,512
Lake Henry	103	---	98,430	---	---	---	---	---	---	---	98,430

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	2,018	6,050	12,404	---	5,301	---	---	---	---	25,773
Lake Park	798	---	397,739	29,612	10,013	223	---	---	---	---	437,587
Lake Saint Croix Beach	1,056	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,039	27,852	---	---	---	---	---	---	---	---	27,852
Lake Wilson	247	1,620	---	1,305	---	---	---	---	---	---	2,925
Lakefield	1,697	---	17,316	560,606	---	89,034	---	---	---	---	666,956
Lakeland	1,786	---	---	---	---	---	---	---	---	---	---
Lakeland Shores	295	---	---	---	---	---	---	---	---	---	---
Lakeville	59,991	831,589	1,139,403	19,891,964	---	2,892,606	29,665	---	6,864,220	---	31,649,447
Lamberton	801	1,821	9,785	68,218	---	29,582	---	---	---	---	109,406
Lancaster	346	---	8,500	29,000	---	---	---	---	---	---	37,500
Landfall	742	---	---	33,919	---	1,182	---	---	---	---	35,101
Lanesboro	757	---	---	73,144	---	---	---	---	---	---	73,144
Laporte	113	---	---	---	---	23,003	---	---	---	---	23,003
Lastrup	99	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,503	1,192	---	66,113	---	14,800	---	---	---	---	82,105
Le Center	2,496	215	6,814	97,066	---	---	---	---	---	---	104,095
Le Sueur	4,064	---	18,167	67,065	---	233,212	---	---	---	649,702	968,146
Lengby	80	1,492	---	---	---	---	---	---	---	---	1,492
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas	50	---	---	---	---	---	---	---	---	---	---
LeRoy	931	---	6,027	---	---	40,809	545	---	---	---	47,381
Lester Prairie	1,693	58,181	63,942	77,264	---	81,919	---	---	---	---	281,306
Lewiston	1,553	3,590	166,622	---	---	---	---	---	---	128,222	298,434
Lewisville	234	---	---	---	---	---	---	---	---	---	---
Lexington	2,040	50,110	310,266	833,572	---	---	---	---	---	---	1,193,948
Lilydale	927	---	---	8,338	---	---	---	---	---	---	8,338
Lindstrom	4,463	13,725	634,881	605,574	---	136,710	---	---	---	6,980	1,397,870
Lino Lakes	20,519	72,393	5,389,905	6,193,379	---	---	---	---	---	4,936	11,660,613
Lismore	230	7,671	50,361	55,200	---	---	---	---	---	---	113,232
Litchfield	6,761	176,541	---	349,828	---	13,276	---	186,205	---	---	725,850
Little Canada	9,941	198,401	---	2,719,646	---	908,200	117,816	---	---	---	3,944,063
Little Falls	8,825	---	372,578	1,551,216	---	---	13,402	189,950	---	---	2,127,146

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Littlefork	615	---	---	---	---	---	---	---	---	---	---
Long Beach	349	---	---	21,721	---	---	---	---	---	---	21,721
Long Lake	1,836	9,294	1,609	80,037	---	6,700	90,410	---	---	---	188,050
Long Prairie	3,407	529	---	110,092	---	1,120	---	111,159	---	---	222,900
Longville	157	164	257	10,566	---	20,280	---	241,615	---	11,015	283,897
Lonsdale	3,861	6,301	44,553	1,105,765	---	379,478	---	---	---	---	1,536,097
Loretto	649	1,600	---	93,544	---	11,735	---	---	---	---	106,879
Louisburg	43	---	---	---	---	---	---	---	---	---	---
Lowry	300	---	42,672	---	---	---	---	---	---	---	42,672
Lucan	186	8,336	13,670	261,990	---	---	---	---	---	---	283,996
Luverne	4,707	---	559,176	500,496	---	299,534	120,376	154,600	---	---	1,634,182
Lyle	543	---	4,503	5,000	---	7,064	---	---	---	---	16,567
Lynd	448	2,874	2,750	35,060	---	---	---	---	---	---	40,684
Mabel	771	---	121,612	183,918	---	4,764	---	---	---	---	310,294
Madelia	2,303	19,359	66,894	---	---	420,038	---	---	---	---	506,291
Madison	1,489	42,564	19,819	15,654	---	75,124	---	---	2,293,590	10,323	2,457,074
Madison Lake	1,170	390	47,564	1,860,582	---	56,330	529	---	---	---	1,965,395
Magnolia	215	---	22,500	---	---	---	---	---	---	---	22,500
Mahnomen	1,208	---	29,144	99,079	---	68,673	---	---	---	---	196,896
Mahtomedi	7,845	303	240,112	1,841,461	---	12,530	---	---	---	---	2,094,406
Manchester	52	---	2,958	---	---	---	---	---	---	---	2,958
Manhattan Beach	59	3,608	---	300	---	---	---	---	---	---	3,908
Mankato	41,727	---	576,321	16,898,840	---	346,498	---	---	---	---	17,821,659
Mantorville	1,212	2,964	11,993	89,476	---	4,013	---	---	---	---	108,446
Maple Grove	65,155	396,829	965,612	11,067,323	---	12,863,929	502,766	---	1,217,504	365,293	27,379,256
Maple Lake	2,112	---	10,623	363,987	---	---	6,991	---	---	---	381,601
Maple Plain	1,783	80,225	22,118	218,455	---	26,398	679,489	---	---	---	1,026,685
Mapleton	1,756	---	46,115	1,739	---	26,527	---	---	---	---	74,381
Mapleview	174	8,488	---	285	---	1,079	---	---	---	---	9,852
Maplewood	39,742	75,477	1,576,283	5,705,895	---	1,648,248	3,720,001	---	---	---	12,725,904
Marble	700	---	---	3,996	---	7,616	---	---	---	---	11,612
Marietta	150	---	---	20,618	---	---	---	---	---	---	20,618
Marine on Saint Croix	676	36,229	42,338	117,954	---	39,779	---	---	---	---	236,300

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**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	13,793	12,235	4,626,108	8,791,594	---	15,059,657	105,320	---	---	---	28,594,914
Mayer	1,960	9,007	790,193	1,124,111	---	41,642	---	---	---	---	1,964,953
Maynard	358	---	---	67,845	---	---	---	---	---	4,081	71,926
Mazeppa	844	1,004	2,316	5,436	---	---	---	---	---	---	8,756
McGrath	77	---	---	---	---	---	---	---	---	---	---
McGregor	385	---	83,183	---	---	28,120	---	11,760	---	---	123,063
McIntosh	628	---	18,447	---	---	---	---	---	---	---	18,447
McKinley	126	1,166	21,189	---	---	---	---	---	72,145	---	94,500
Meadowlands	135	---	---	---	---	---	---	---	---	---	---
Medford	1,262	1,900	13,388	592,228	---	27,407	---	---	---	---	634,923
Medicine Lake	369	---	85,807	---	---	---	---	---	---	---	85,807
Medina	5,967	41,252	407,835	2,878,253	---	448,506	---	---	---	---	3,775,846
Meire Grove	177	1,619	---	---	---	2,479	---	---	---	---	4,098
Melrose	3,676	20,392	16,046	356,345	---	12,778	11,465	---	---	---	417,026
Menahga	1,352	6,635	16,608	39,905	---	---	3,240	---	---	---	66,388
Mendota	205	---	---	---	---	553	---	---	---	---	553
Mendota Heights	11,105	43,655	81,982	2,066,441	---	160,013	---	---	---	---	2,352,091
Mentor	151	---	---	---	---	49,843	---	---	---	---	49,843
Middle River	306	---	---	104,259	---	---	---	---	---	---	104,259
Miesville**	127	---	366,002	---	---	---	---	---	---	---	366,002
Milaca	2,914	---	135,618	---	---	721,239	---	---	---	---	856,857
Milan	355	5,624	19,082	21,631	---	250	15,186	---	---	---	61,773
Millerville	107	618	19,892	---	---	---	---	---	---	---	20,510
Millville	175	---	---	---	---	---	---	---	---	---	---
Milroy	248	379	---	11,485	---	16,156	---	---	---	---	28,020
Miltona	435	1,731	80,302	---	---	11,532	---	---	745,570	---	839,135
Minneapolis	412,517	2,073,000	647,042	76,361,000	---	22,678,377	---	---	---	---	101,759,419
Minneiska	111	---	---	---	---	---	---	---	---	---	---
Minneota	1,373	8,528	77,709	54,236	---	11,790	10,339	---	---	---	162,602
Minnesota City**	192	---	---	---	---	---	---	---	---	57,877	57,877
Minnesota Lake	669	---	21,116	---	---	---	---	---	---	---	21,116
Minnetonka	51,647	1,209,906	3,563,513	8,817,436	---	4,647,859	524,912	---	---	908	18,764,534
Minnetonka Beach	551	75,851	---	---	---	896	---	---	---	---	76,747

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnetrista	7,029	40,021	141,242	199,960	---	364,447	---	---	---	---	745,670
Mizpah**	57	---	---	---	---	1,908	---	---	---	---	1,908
Montevideo	5,327	29,460	374,106	1,393,680	---	155,668	---	139,512	---	---	2,092,426
Montgomery	2,961	16,722	74,777	1,082,773	---	67,361	---	---	---	---	1,241,633
Monticello	13,311	---	---	1,601,837	---	636,528	---	---	---	---	2,238,365
Montrose	3,110	12,163	21,563	77,029	---	101,165	---	---	---	---	211,920
Moorhead	41,901	98,013	299,670	23,373,386	---	497,243	57,721	---	---	537,344	24,863,377
Moose Lake	2,820	132,868	---	173,189	---	6,994	---	---	---	---	313,051
Mora	3,518	---	---	2,180,458	---	---	9,275	---	---	---	2,189,733
Morgan	875	---	33,656	---	---	4,338	---	---	380,424	---	418,418
Morris	5,418	20,471	79,102	691,274	---	150,834	---	---	325,148	68,145	1,334,974
Morristown	1,002	---	1,471,545	132,032	---	14,439	---	---	---	---	1,618,016
Morton	383	---	---	79,133	---	---	83,659	---	---	---	162,792
Motley	658	7,261	10,115	108,891	---	13,500	---	---	---	---	139,767
Mound	9,209	78,315	10,893	1,051,652	---	107,950	---	---	---	---	1,248,810
Mounds View	13,007	326,329	107,112	4,136,173	---	710,180	---	---	---	---	5,279,794
Mountain Iron	2,898	245,458	95,219	1,459,731	---	58,656	---	---	---	---	1,859,064
Mountain Lake	2,146	---	34,448	11,500	---	---	240,914	---	409,706	---	696,568
Murdock**	258	39,275	---	---	---	---	---	---	---	---	39,275
Myrtle	41	---	---	---	---	---	---	---	---	---	---
Nashua	61	---	---	---	540	---	---	---	---	---	540
Nashwauk	987	---	7,867	213,260	---	3,907	147,637	---	161,061	---	533,732
Nassau	63	---	---	---	---	---	---	---	---	---	---
Nelson	184	---	---	3,150	---	---	---	---	---	---	3,150
Nerstrand	307	---	---	---	---	---	---	---	---	---	---
Nevis	410	644	5,507	5,000	---	---	---	---	---	---	11,151
New Auburn	446	246	1,012	---	---	---	---	---	---	---	1,258
New Brighton	22,170	---	49,403	3,685,937	---	1,875	---	---	---	662,400	4,399,615
New Germany	422	---	---	519	---	---	---	---	---	---	519
New Hope	21,225	2,447	270,959	3,878,159	---	541,046	3,512,353	---	---	---	8,204,964
New London	1,337	---	189,483	200,047	---	175,116	---	---	---	---	564,646
New Munich	324	---	---	---	---	---	---	---	---	---	---
New Prague	7,508	29,441	61,323	1,023,379	---	344,507	127,500	---	---	---	1,586,150

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Richland	1,209	---	13,356	179,448	---	11,530	---	---	---	---	204,334
New Trier	110	---	---	---	---	---	---	---	---	---	---
New Ulm	13,583	---	64,856	2,035,380	---	243,206	---	205,395	---	---	2,548,837
New York Mills	1,230	8,140	229,642	381,795	---	---	---	---	---	---	619,577
Newfolden	378	---	53,008	19,815	---	19,344	---	---	---	---	92,167
Newport	3,582	9,201	4,394	149,253	---	27,224	---	---	---	63,728	253,800
Nicollet	1,120	---	---	817,871	---	11,150	---	---	---	---	829,021
Nielsville	89	851	---	---	---	---	---	---	---	---	851
Nimrod	73	---	---	---	---	---	---	---	---	---	---
Nisswa	2,019	40,082	135,782	888,896	---	37,096	---	---	---	---	1,101,856
Norcross	68	---	---	---	---	---	---	---	---	---	---
North Branch	10,330	---	---	146	---	7,324	---	---	---	---	7,470
North Mankato	13,689	48,174	70,886	8,717,437	---	169,673	31,894	---	---	27,191	9,065,255
North Oaks	5,015	5,579	28,912	225,685	117,694	---	---	---	---	---	377,870
North Saint Paul	12,104	28,671	11,455	950,050	---	260,975	14,848	---	---	5,046	1,271,045
Northfield	20,320	32,139	107,144	2,182,288	---	1,347,464	135,523	---	---	---	3,804,558
Northome	184	---	27,097	---	---	---	---	---	---	---	27,097
Northrop	211	---	449	---	---	759	---	---	---	---	1,208
Norwood Young America	3,782	---	6,183	53,444	---	65,440	---	---	---	---	125,067
Nowthen	4,426	---	---	76,992	85,539	15,678	---	---	---	---	178,209
Oak Grove	8,313	20,014	308,628	648,779	5,340	7,235	---	---	---	---	989,996
Oak Park Heights	4,706	19,469	---	4,076,120	---	1,114	---	---	14,736	---	4,111,439
Oakdale	28,172	22,010	66,429	5,200,931	---	5,935	---	---	---	---	5,295,305
Odessa	121	---	---	---	---	1,600	---	---	---	---	1,600
Odin	104	---	---	---	---	---	---	---	---	---	---
Ogema	187	1,235	---	---	---	250	---	---	---	---	1,485
Ogilvie	353	15,067	64,334	---	---	---	49,013	---	---	---	128,414
Okabena	187	---	---	---	---	---	---	---	---	---	---
Oklee	439	---	---	7,106	---	---	---	---	---	---	7,106
Olivia	2,437	22,632	15,359	148,275	---	33,309	21,151	---	---	---	240,726
Onamia	869	968	101,373	53,381	---	857	---	---	---	---	156,579
Ormsby	124	---	---	---	---	---	---	---	---	---	---
Orono	7,474	10,116	848,456	1,199,327	---	48,964	---	---	7,481	---	2,114,344

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	1,443	---	376,314	109,829	---	17,806	---	---	---	---	503,949
Orr	296	---	53,245	---	---	---	---	---	---	---	53,245
Ortonville	1,849	7,563	---	404,916	---	110	---	77,498	---	---	490,087
Osakis	1,757	136,589	191,547	149,944	---	---	---	---	---	---	478,080
Oslo	303	1,470	10,054	393,643	---	3,100	---	---	---	---	408,267
Osseo	2,656	15,792	129,588	2,261,454	---	5,568	95,198	---	---	---	2,507,600
Ostrander	252	4,361	---	---	---	---	---	---	---	---	4,361
Otsego	15,472	69,879	2,478	4,227,643	---	177,153	---	---	---	---	4,477,153
Ottertail	609	---	---	39,303	---	---	---	---	---	---	39,303
Owatonna	25,782	633,081	165,366	3,874,652	---	733,267	---	498,731	---	---	5,905,097
Palisade	166	---	3,988	25,000	---	---	---	---	---	---	28,988
Park Rapids	3,928	---	179,237	2,608,620	---	115,056	---	183,077	---	---	3,085,990
Parkers Prairie	1,015	---	40,834	---	---	143,155	---	---	---	---	183,989
Paynesville	2,454	122,536	58,763	304,516	---	137,558	2,008	50,410	---	---	675,791
Pease	238	---	---	---	---	---	---	---	---	---	---
Pelican Rapids	2,510	8,917	18,667	107,229	---	48,849	29,263	---	---	---	212,925
Pemberton	239	---	---	---	---	---	---	---	---	---	---
Pennock	517	---	---	---	---	1,465	---	---	---	---	1,465
Pequot Lakes	2,280	14,085	201,154	267,900	---	12,080	---	---	---	---	495,219
Perham	3,281	630,139	34,834	7,213,732	---	45,963	---	94,990	---	---	8,019,658
Perley	88	373	---	2,825	---	---	---	---	---	---	3,198
Peterson	191	36,841	---	477,391	---	21,958	---	---	---	---	536,190
Pierz	1,377	101,239	284,654	50,385	---	---	---	---	---	---	436,278
Pillager	465	---	---	2,647	---	---	---	---	---	---	2,647
Pine City	3,223	---	---	608,479	---	---	---	---	---	---	608,479
Pine Island	3,371	2,398	44,989	2,626,283	---	56,633	25,700	---	---	---	2,756,003
Pine River	941	---	---	557,711	---	---	---	281,852	---	---	839,563
Pine Springs	415	---	---	---	---	---	---	---	---	---	---
Pipestone	4,200	341,613	5,094	515,194	---	15,162	---	150,216	---	390	1,027,669
Plainview	3,321	23,450	369,048	188,683	---	93,153	---	---	---	---	674,334
Plato	309	2,479	7,638	35,250	---	1,186	---	---	---	---	46,553
Plummer	295	---	26,425	---	---	---	---	---	---	---	26,425
Plymouth	74,592	---	108,707	13,030,137	---	2,233,795	---	---	---	400,607	15,773,246

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**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	178	---	8,233	---	---	---	---	---	---	---	8,233
Preston	1,326	---	3,750	918,285	---	28,153	1,740	---	---	---	951,928
Princeton	4,736	29,754	47,890	1,842,615	---	232,148	123,976	---	---	---	2,276,383
Prinsburg	501	10,587	---	25,939	---	4,400	---	---	---	---	40,926
Prior Lake	25,049	87,869	202,130	10,363,152	---	379,673	588,168	---	---	2,584,772	14,205,764
Proctor	3,089	29,492	33,353	418,991	---	---	---	---	---	---	481,836
Quamba	112	---	---	---	---	---	---	---	---	---	---
Racine	429	---	---	2,842	---	---	---	---	---	---	2,842
Ramsey	25,362	213,754	3,384,146	2,701,094	---	15,578	---	---	---	---	6,314,572
Randall	631	---	---	125,600	---	---	---	---	---	---	125,600
Randolph**	458	167	172	---	---	---	---	---	---	---	339
Ranier	572	---	---	---	---	43,664	---	---	---	---	43,664
Raymond	771	6,236	30,385	2,330	---	---	---	---	---	---	38,951
Red Lake Falls	1,401	---	71,627	117,498	---	---	39,259	---	---	---	228,384
Red Wing	16,534	380,309	258,875	11,450,550	---	1,956,943	---	484,921	---	98,909	14,630,507
Redwood Falls	5,214	43,149	37,232	294,183	---	253,878	---	186,455	---	---	814,897
Regal	31	---	---	---	---	---	---	---	---	---	---
Remer	377	7,816	194,532	---	---	---	---	---	---	---	202,348
Renville	1,220	---	---	9,150	---	5,000	---	---	---	8,920	23,070
Revere	92	---	1,626	---	---	7,077	---	---	---	---	8,703
Rice	1,329	---	29,596	---	---	---	---	---	---	---	29,596
Rice Lake	4,128	3,836	146,619	7,138	---	---	---	---	---	---	157,593
Richfield	36,557	---	11,215	11,333,216	---	311,791	1,044,091	---	---	200,086	12,900,399
Richmond	1,457	---	198	88,635	---	992	---	---	---	---	89,825
Richville	89	---	---	5,023	---	---	---	---	---	---	5,023
Riverton	109	---	1,565	---	---	---	---	---	---	---	1,565
Robbinsdale	14,757	6,930	13,388	5,246,049	---	50,363	---	---	---	---	5,316,730
Rochester	111,907	782,021	5,791,815	23,453,058	---	41,533,840	14,978,370	4,409,531	3,185,638	4,661,151	98,795,424
Rock Creek	1,598	---	---	---	---	---	---	---	---	---	---
Rockford	4,380	71,139	---	92,234	---	385,034	290,482	---	---	---	838,889
Rockville	2,533	885	41,597	17,071	---	21,567	---	---	---	---	81,120
Rogers	12,381	61,688	299,864	3,713,236	---	923,880	264,572	---	---	---	5,263,240
Rollingstone	654	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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
Roosevelt	142	135	---	---	---	---	---	---	---	---	135
Roscoe	99	---	---	---	---	---	---	---	---	---	---
Rose Creek	396	---	---	---	---	---	---	---	---	22,248	22,248
Roseau	2,732	---	6,187	591,858	---	72,443	---	603,755	---	---	1,274,243
Rosemount	23,042	3,243,871	218,153	2,988,389	---	381,245	---	---	---	---	6,831,658
Roseville	35,244	187,488	776,896	3,630,471	---	4,489,387	1,467,490	---	---	---	10,551,732
Rothsay	490	19,518	230,783	43,368	---	1,766	---	---	412,826	---	708,261
Round Lake	378	1,408	---	131,078	---	---	---	---	---	---	132,486
Royalton	1,236	---	40,516	102,211	---	---	---	---	---	---	142,727
Rush City	3,076	---	264,048	187,467	---	36,496	541,814	1,213,959	---	105,006	2,348,790
Rushford	1,761	65,497	513,715	385,496	---	58,161	12,622	114,504	---	961,680	2,111,675
Rushford Village	829	11,565	---	258,628	---	---	---	---	---	---	270,193
Rushmore	343	---	6,277	2,220	---	---	---	---	---	---	8,497
Russell	321	---	3,010	---	---	---	---	---	---	---	3,010
Ruthton	222	1,862	---	47,576	---	---	---	---	---	---	49,438
Rutledge	217	---	---	189,235	---	---	---	---	---	---	189,235
Sabin	541	---	501	---	---	---	---	---	---	---	501
Sacred Heart	515	---	4,118	50,000	---	---	---	---	2,775,597	---	2,829,715
Saint Anthony [Hennepin]	9,277	168,176	150,645	3,140,900	---	---	---	---	677,200	---	4,136,921
Saint Anthony [Stearns]	86	583	1,415	---	---	---	---	---	---	---	1,998
Saint Augusta	3,432	---	43,717	612,356	---	267,460	---	---	---	---	923,533
Saint Bonifacius	2,379	67,268	---	197,470	---	---	---	---	---	---	264,738
Saint Charles	3,754	24,571	2,344,299	118,269	---	107,167	12,842	---	---	---	2,607,148
Saint Clair	853	---	56,938	---	---	---	---	---	---	---	56,938
Saint Cloud	67,010	735,377	699,248	13,949,403	---	6,115,227	---	209,633	1,890,441	---	23,599,329
Saint Francis	7,327	10,781	480,177	274,465	---	165,143	---	---	---	---	930,566
Saint Hilaire	280	---	---	---	---	---	---	---	---	---	---
Saint James	4,571	---	450,635	911,141	---	188,420	3,818	656,819	---	16,689	2,227,522
Saint Joseph	6,772	13,165	89,517	724,137	---	2,530,313	---	---	141,555	---	3,498,687
Saint Leo	93	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	48,354	44,364	343,078	2,056,701	---	1,000,921	41,800	---	---	---	3,486,864
Saint Martin	313	---	16,055	---	---	9,140	---	---	300,604	---	325,799
Saint Mary's Point	373	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Saint Michael	17,081	---	33,003	993,308	---	190,530	---	---	---	---	1,216,841
Saint Paul	300,353	3,991,448	3,740,996	33,739,882	---	36,721,399	3,081,766	---	---	---	81,275,491
Saint Paul Park	5,441	99,772	---	195,091	---	---	---	---	---	---	294,863
Saint Peter	11,784	825	100,361	227,512	---	113,086	5,301	---	---	152,097	599,182
Saint Rosa	64	---	---	---	---	17,279	---	---	---	---	17,279
Saint Stephen	863	179,346	8,688	---	---	240	---	---	---	---	188,274
Saint Vincent	55	---	---	---	---	---	---	---	---	---	---
Sanborn	320	---	---	8,365	---	---	---	---	---	---	8,365
Sandstone	2,776	---	---	---	---	---	15,504	530,107	---	218,535	764,146
Sargeant	55	---	---	---	---	3,581	---	---	---	---	3,581
Sartell	17,203	24,764	121,006	6,007,449	---	248,294	---	---	---	---	6,401,513
Sauk Centre	4,435	---	184,613	1,567,036	---	304,422	---	---	---	---	2,056,071
Sauk Rapids	13,406	48,736	145,070	2,692,041	---	123,669	1,714,185	---	---	---	4,723,701
Savage	30,024	130,259	584,900	6,069,914	---	510,666	21,191	---	---	---	7,316,930
Scandia	3,896	15,805	214,938	627,157	---	45,706	---	---	---	---	903,606
Scanlon	987	751	---	57,000	---	---	---	---	---	---	57,751
Seaforth	82	---	---	---	---	750	---	---	---	---	750
Sebeka	705	---	---	---	---	450	---	---	---	---	450
Sedan	47	---	---	---	---	---	---	---	---	---	---
Shafer	1,047	382,997	---	---	---	5,150	---	---	---	---	388,147
Shakopee	40,254	193,458	76,875	2,391,523	---	2,549,439	250,312	---	---	---	5,461,607
Shelly	187	---	---	1,036	---	---	---	---	---	---	1,036
Sherburn	1,078	3,000	19,900	83,832	---	44,603	---	---	---	---	151,335
Shevlin	170	---	9,851	3,800	---	826	---	---	---	---	14,477
Shoreview	26,092	151,498	98,775	943,856	---	191,516	---	---	112,452	---	1,498,097
Shorewood	7,458	---	501,336	907,830	---	476,573	---	---	---	---	1,885,739
Silver Bay	1,849	3,256	510,115	104,399	---	69,640	19,522	---	---	---	706,932
Silver Lake	810	425	48,011	7,872	---	16,342	---	---	---	---	72,650
Skyline	288	---	---	---	---	---	---	---	---	---	---
Slayton	2,131	---	123,786	107,751	---	22,078	44,095	155,583	---	---	453,293
Sleepy Eye	3,522	1,702	222,380	167,576	---	246,135	14,360	13,584	---	---	665,737
Sobieski	188	---	---	---	---	---	---	---	---	---	---
Solway	88	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
South Haven	190	---	64,070	---	---	---	---	---	---	---	64,070
South Saint Paul	20,351	13,960	22,033	777,203	---	5,371,405	---	2,059,104	---	---	8,243,705
Spicer	1,204	---	9,182	59,780	---	137,055	24,252	---	---	---	230,269
Spring Grove	1,309	665	65,681	194,248	---	69,389	570	---	---	---	330,553
Spring Hill	85	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,513	23,115	57,632	946,025	---	15,437	---	---	---	---	1,042,209
Spring Park	1,713	---	---	450,660	---	---	---	---	---	---	450,660
Spring Valley	2,484	---	35,867	995,078	---	22,385	---	---	---	---	1,053,330
Springfield	2,084	12,965	106,428	1,410,967	---	42,101	---	81,506	---	---	1,653,967
Squaw Lake	106	1,747	1,747	---	500	3,679	---	---	---	---	7,673
Stacy	1,500	7,030	---	30,900	---	8,000	---	---	422,414	---	468,344
Staples	2,947	---	42,063	155,649	---	17,400	---	---	---	---	215,112
Starbuck	1,294	1,669	4,185	44,983	---	---	---	238,827	---	---	289,664
Steen	185	---	---	38,007	---	28,159	---	---	---	---	66,166
Stephen	660	6,045	32,568	162,131	---	---	---	14,000	---	---	214,744
Stewart	553	---	---	18,826	---	---	---	---	---	---	18,826
Stewartville	6,252	---	---	1,361,585	---	---	---	---	---	---	1,361,585
Stillwater	19,754	95,230	605,450	4,963,324	---	510,990	---	---	---	---	6,174,994
Stockton	717	---	---	102,610	---	74,665	---	---	---	---	177,275
Storden	211	---	86,323	---	---	---	---	---	---	---	86,323
Strandquist	75	---	---	---	---	---	---	---	---	---	---
Strathcona	41	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	413	---	---	---	---	---	---	---	---	---	---
Sunburg	98	---	---	770	---	1,628	11,878	---	---	---	14,276
Sunfish Lake	507	---	---	3,224	---	---	---	---	---	---	3,224
Swanville	337	---	---	---	---	---	---	---	---	---	---
Taconite	653	---	---	175	---	---	---	---	---	---	175
Tamarack	83	5,900	---	1,404	---	2,785	---	---	---	---	10,089
Taopi	54	---	---	---	---	---	---	---	---	15,199	15,199
Taunton	130	---	---	---	---	---	---	---	---	---	---
Taylors Falls	1,011	314	3,685	18,507	---	724	4,803	---	---	---	28,033
Tenstrike	209	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,765	37,807	65,472	3,295,798	---	299,906	11,900	---	---	---	3,710,883

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Tintah	58	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,509	---	---	127,974	---	---	---	---	112,072	---	240,046
Tower	497	---	---	---	---	---	744,898	10,390	---	---	755,288
Tracy	2,132	---	46,007	2,032,382	---	54,989	---	187,666	---	5,950	2,326,994
Trail	44	---	---	---	---	---	---	---	---	---	---
Trimont	719	841	33,881	145,375	---	---	---	---	---	---	180,097
Trommald	102	---	---	---	---	---	---	---	---	---	---
Trosky	74	---	---	---	---	---	---	---	---	2,148	2,148
Truman	1,076	1,286	68,069	75,350	---	11,803	---	---	---	---	156,508
Turtle River	77	63,810	---	---	---	---	---	---	---	---	63,810
Twin Lakes	150	---	---	---	---	---	---	---	---	---	---
Twin Valley	829	---	---	---	---	13,956	---	---	---	---	13,956
Two Harbors	3,685	265,671	36,007	120,163	---	87,842	---	---	---	---	509,683
Tyler	1,127	---	17,476	---	---	897	---	---	---	---	18,373
Ulen	560	---	3,018	100,680	---	5,350	---	---	---	16,500	125,548
Underwood	340	---	---	53,633	---	59,352	---	---	---	---	112,985
Upsala	428	18,800	152,085	76,128	---	---	---	---	---	---	247,013
Urbank	50	2,649	---	---	---	---	---	---	---	---	2,649
Utica	272	---	---	210,808	---	10,890	---	---	---	---	221,698
Vadnais Heights	12,490	28,445	82,265	412,452	---	---	1,164,145	---	---	---	1,687,307
Vergas	350	---	---	12,195	---	---	---	---	---	---	12,195
Vermillion	431	---	---	---	---	1,559	---	---	---	---	1,559
Verndale	595	---	112,629	4,993	---	4,993	---	---	118,080	1,664	242,359
Vernon Center	318	---	---	365,886	---	---	---	---	---	---	365,886
Vesta	300	---	84,452	14,192	---	---	---	---	---	---	98,644
Victoria	8,775	646,503	32,580	483,025	---	430,618	130,197	---	---	---	1,722,923
Viking	95	---	---	---	---	---	---	---	---	---	---
Villard	248	---	139,386	59,934	---	2,544	---	---	---	---	201,864
Vining	73	628	5,082	---	---	---	---	---	---	---	5,710
Virginia	8,591	13,750	401,848	4,443,743	---	416,005	584,274	---	---	---	5,859,620
Wabasha	2,494	18,005	57,194	85,814	---	99,046	70,179	---	---	---	330,238
Wabasso	689	41,045	7,521	205,142	---	18,464	36,537	---	---	---	308,709
Waconia	11,752	---	93,595	9,712,756	---	815,465	---	---	---	---	10,621,816

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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	4,181	14,769	37,575	2,928,936	---	400,029	101,908	30,985	---	---	3,514,202
Wahkon	194	---	---	---	---	---	---	---	---	---	---
Waite Park	7,514	486,336	188,161	3,076,905	---	35,887	102,179	---	---	---	3,889,468
Waldorf	221	3,894	48,968	---	---	---	---	---	---	---	52,862
Walker	936	30,162	3,030	38,111	---	13,960	55,351	31,572	---	---	172,186
Walnut Grove	835	---	12,364	---	---	12,384	10,231	---	---	---	34,979
Walters	68	---	15,000	109,096	---	87	---	---	---	---	124,183
Waltham	150	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,088	4,910	8,921	---	---	3,385	10,086	---	---	---	27,302
Wanda	76	23,571	---	---	---	1,000	---	---	---	---	24,571
Warba	181	2,553	---	---	---	---	---	---	---	---	2,553
Warren	1,579	---	---	686,712	---	---	---	---	---	---	686,712
Warroad	1,798	400,794	53,744	163,993	---	82,461	---	423,435	---	---	1,124,427
Waseca	9,351	117,660	128,580	2,249,974	---	908,325	---	183,349	---	---	3,587,888
Watertown	4,254	7,735	14,462	2,061,024	---	75,343	---	---	---	---	2,158,564
Waterville	1,868	500	61,289	366,732	---	188,621	1,186,786	---	---	---	1,803,928
Watkins	953	---	148,952	104,582	---	7,990	---	---	---	---	261,524
Watson	198	31,315	---	---	---	---	---	---	---	---	31,315
Waubun	397	---	---	26,000	---	---	---	---	---	---	26,000
Waverly	1,398	4,572	---	38,176	---	70,833	---	---	---	---	113,581
Wayzata	4,564	113,476	471,087	3,208,271	---	355,172	---	---	---	---	4,148,006
Welcome	653	---	---	---	---	---	---	---	---	---	---
Wells	2,276	57,915	394,961	270,217	---	29,409	---	---	---	---	752,502
Wendell	160	---	---	---	---	---	---	---	---	---	---
West Concord	783	---	228,622	140,874	---	864	---	---	---	---	370,360
West Saint Paul	20,222	200,139	182,811	19,491,759	---	3,572,438	---	---	---	---	23,447,147
West Union	103	---	---	---	---	---	---	---	---	---	---
Westbrook	728	1,325	7,284	12,045	---	1,039	34,080	---	---	---	55,773
Westport	58	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,390	432	110,404	302,050	---	1,183	---	990	---	---	415,059
White Bear Lake	24,811	99,845	215,995	3,610,719	---	132,987	706,250	---	130,904	---	4,896,700
Wilder	61	18,777	---	---	---	---	---	---	---	---	18,777

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2015

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
Willernie	547	---	---	41,953	---	---	---	---	---	---	41,953
Williams	192	---	---	---	---	---	---	---	---	---	---
Willmar	19,848	---	334,915	5,124,675	---	1,806,005	---	1,362	---	---	7,266,957
Willow River	397	---	386,212	---	---	---	---	---	---	---	386,212
Wilmont	341	4,321	987	121,500	---	---	---	---	---	---	126,808
Wilton	251	70,292	---	---	---	---	---	---	---	---	70,292
Windom	4,637	32,049	489,388	276,202	---	15,671	389,212	43,738	---	---	1,246,260
Winger	226	---	---	---	---	---	---	---	---	---	---
Winnebago	1,354	22,527	67,522	107,380	---	27,724	---	---	---	---	225,153
Winona	27,591	64,295	2,025,466	2,550,830	---	286,343	---	---	---	---	4,926,934
Winsted	2,303	---	107,775	456,621	---	9,457	6,733	104,500	---	---	685,086
Winthrop	1,397	5,891	31,000	539,814	---	---	---	---	---	---	576,705
Winton	166	---	---	10,750	---	399	---	---	---	---	11,149
Wolf Lake	60	---	72,160	---	---	75,701	---	---	---	---	147,861
Wolverton	138	---	---	---	---	---	---	---	---	---	---
Wood Lake	416	3,281	2,161	4,701	---	---	---	---	---	---	10,143
Woodbury	66,974	203,360	1,106,800	21,884,688	---	936,168	44,204	---	---	---	24,175,220
Woodland	460	---	---	---	---	---	---	---	---	---	---
Woodstock	110	---	---	---	---	---	---	---	---	---	---
Worthington	13,208	---	---	975,289	---	---	---	---	---	---	975,289
Wrenshall	409	---	---	---	---	---	---	---	---	---	---
Wright	124	---	479	---	---	---	---	---	---	---	479
Wykoff	443	---	8,680	---	---	---	---	---	---	6,794	15,474
Wyoming	7,877	22,948	83,018	3,576,861	---	3,600	---	---	---	---	3,686,427
Zemple	96	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,335	8,666	---	65,170	---	6,684	39,950	---	---	---	120,470
Zumbro Falls	194	---	53,456	---	---	---	---	---	---	---	53,456
Zumbrota	3,387	---	---	138,449	---	---	---	---	---	20,667	159,116
State Total	**4,536,533**	**$40,850,028**	**$108,675,181**	**$886,768,859**	**$1,456,817**	**$285,832,886**	**$75,149,419**	**$24,404,518**	**$33,232,575**	**$13,566,954**	**$1,469,937,237**

*Failed to meet reporting deadline.

**Data could not be fully reviewed.

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ANALYSIS OF

TOTAL OUTSTANDING INDEBTEDNESS

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ada	1,696	---	---	---	---	4,781,000	---	---	4,781,000	2,255,000	700,000
Adams	790	825,000	---	---	620,000	---	---	---	1,445,000	---	5,285
Adrian	1,230	---	---	---	1,675,000	2,525,000	---	---	4,200,000	1,525,000	981,610
Afton	2,906	6,705,000	---	---	---	---	---	---	6,705,000	2,950,000	---
Aitkin	2,129	2,244,000	80,000	---	---	---	---	---	2,324,000	1,710,000	980,439
Akeley	441	870,000	---	---	45,000	---	---	---	915,000	---	---
Albany	2,656	---	26,408	---	5,980,000	---	---	---	6,006,408	4,210,000	3,360,874
Albert Lea	17,899	---	---	---	19,150,000	1,260,000	---	---	20,410,000	1,835,000	3,034,922
Alberta	97	---	---	---	---	224,000	---	---	224,000	---	---
Albertville	7,317	---	---	---	7,310,000	3,120,000	---	---	10,430,000	10,035,000	3,073,000
Alden	640	---	---	---	146,000	---	---	---	146,000	---	136,031
Alexandria	13,340	7,110,000	---	---	14,190,000	8,185,000	---	---	29,485,000	5,340,000	3,308,585
Alpha	117	---	---	---	---	---	---	---	---	---	28,600
Alvarado	359	---	---	---	---	120,000	---	---	120,000	---	598,473
Andover	31,704	17,415,000	---	---	---	5,720,000	---	---	23,135,000	5,525,000	2,505,155
Annandale	3,331	490,000	---	---	6,160,000	---	---	---	6,650,000	3,045,000	14,349,918
Anoka	17,665	2,430,000	6,115,000	---	---	---	2,140,000	---	10,685,000	8,985,000	2,502,460
Apple Valley	50,161	29,865,000	---	---	2,605,000	11,640,000	1,585,000	---	45,695,000	15,155,000	97,919
Appleton	1,362	5,921,826	---	---	150,000	2,345,000	---	---	8,416,826	2,831,031	1,370,077
Arco	76	---	---	---	---	---	---	---	---	---	3,082
Argyle	647	---	---	---	122,000	2,153,000	---	---	2,275,000	122,000	591,000
Arlington	2,211	---	---	---	3,415,000	3,612,000	690,000	---	7,717,000	3,050,000	4,144,000
Ashby	443	---	---	---	1,235,000	1,804,000	---	---	3,039,000	1,915,000	82,841
Askov	353	---	---	---	---	254,000	---	---	254,000	---	198,402
Atwater	1,139	---	---	---	345,000	---	---	---	345,000	345,000	2,917,839
Audubon	531	1,375,000	---	---	185,000	805,000	---	---	2,365,000	2,340,000	2,107,405
Aurora	1,689	---	---	---	4,685,000	60,000	---	---	4,745,000	---	2,086,982
Austin	25,111	19,130,000	480,000	---	410,000	10,635,000	9,135,000	---	39,790,000	9,075,000	35,000
Avoca	143	---	---	---	---	399,500	---	---	399,500	---	37,000
Avon	1,471	1,601,314	---	---	10,308,686	4,548,855	---	---	16,458,855	5,955,000	---
Babbitt	1,491	2,040,000	---	---	105,000	---	---	---	2,145,000	---	559,148
Backus	242	162,156	---	---	---	738,000	---	---	900,156	---	119,151
Badger	385	257,000	---	---	---	167,000	---	---	424,000	---	266,593
Bagley	1,417	---	---	---	1,210,000	2,382,212	---	---	3,592,212	2,730,000	715,120
Balaton	626	---	---	---	---	2,977,904	---	---	2,977,904	1,840,000	266,860
Barnesville	2,637	1,632,000	---	---	2,110,000	4,250,000	6,873	---	7,998,873	3,080,000	2,483,520
Barnum	611	---	---	---	---	259,000	---	---	259,000	---	635,327
Barrett	411	69,000	---	---	---	1,253,210	---	---	1,322,210	---	---
Battle Lake	891	---	---	---	---	3,639,000	---	---	3,639,000	---	1,365,000

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Baudette	1,085	---	---	---	---	791,000	---	---	791,000	---	1,083,742
Baxter	8,065	5,875,000	---	---	12,295,000	5,745,000	---	---	23,915,000	11,620,000	6,635,000
Bayport	3,675	2,025,000	140,000	---	---	---	---	---	2,165,000	---	---
Beardsley	219	---	---	---	85,000	---	---	---	85,000	---	---
Beaver Bay	183	---	---	---	---	---	---	---	---	---	1,005,000
Beaver Creek	291	---	---	---	---	---	---	---	---	---	95,755
Becker	4,707	6,680,000	---	---	1,500,000	590,000	---	---	8,770,000	5,665,000	206,061
Bejou	93	---	---	---	---	---	---	---	---	---	211,026
Belgrade	737	---	287,000	---	50,000	1,755,000	860,000	---	2,952,000	1,187,000	885,000
Belle Plaine	6,742	---	---	---	10,797,640	6,297,359	1,200,000	---	18,294,999	6,820,000	4,376,707
Bellechester	170	---	---	---	---	---	---	---	---	---	100,200
Belview	371	---	---	---	---	1,039,565	---	---	1,039,565	835,000	---
Bemidji	14,969	8,480,000	---	---	2,735,000	9,640,000	44,000,000	---	64,855,000	13,710,000	2,016,496
Benson	3,144	1,665,000	---	---	---	1,000,000	4,795,000	---	7,460,000	---	4,975,000
Bertha	479	3,586,000	---	---	---	---	---	---	3,586,000	---	---
Bethel	473	740,000	---	---	---	---	---	---	740,000	740,000	509,000
Big Falls	227	---	---	---	---	1,040,000	---	---	1,040,000	---	---
Big Lake	10,671	---	1,735,000	---	17,115,000	16,010,000	---	---	34,860,000	18,435,000	18,034,000
Bigelow	235	---	---	---	---	---	---	---	---	---	727,000
Bigfork	454	---	---	---	---	29,000	---	---	29,000	---	845,000
Birchwood	868	---	---	---	88,551	---	---	---	88,551	---	---
Bird Island	1,002	---	---	---	240,000	5,270,000	328,786	---	5,838,786	5,510,000	3,206,274
Biscay	101	---	---	---	---	---	---	---	---	---	265,750
Biwabik	1,009	164,000	75,000	---	---	---	---	---	239,000	75,000	504,428
Blackduck	790	217,000	---	---	240,000	1,080,000	---	---	1,537,000	1,171,000	92,783
Blaine	63,180	18,070,000	1,900,000	---	7,845,000	3,700,000	---	---	31,515,000	7,400,000	5,565,506
Blomkest	157	---	---	---	---	977,960	---	---	977,960	977,960	---
Blooming Prairie	2,000	---	---	---	698,324	201,676	1,455,000	---	2,355,000	230,000	2,772,005
Bloomington	87,224	7,055,000	2,850,000	7,150,000	49,395,000	---	---	---	66,450,000	16,535,000	1,574,720
Blue Earth	3,288	10,649,308	---	---	6,954,968	---	---	---	17,604,276	3,200,000	6,116,874
Bluffton	209	27,434	---	---	---	397,253	---	---	424,687	397,253	---
Bock	107	---	---	---	---	209,500	---	---	209,500	---	---
Bovey	818	---	---	---	220,000	1,607,000	---	---	1,827,000	---	20,355
Boyd	162	---	---	---	---	875,500	---	---	875,500	---	---
Braham	1,796	---	740,000	---	611,000	2,094,880	---	---	3,445,880	740,000	140,000
Brainerd	13,671	1,222,500	---	---	9,230,000	15,370,000	50,823	---	25,873,323	587,500	21,465,261
Brandon	496	---	---	---	2,320,000	1,659,000	---	---	3,979,000	1,180,000	89,533
Breckenridge	3,327	---	---	---	4,655,000	---	---	---	4,655,000	2,115,000	1,032,893
Breezy Point	2,420	---	---	---	1,920,000	---	---	---	1,920,000	1,920,000	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Brewster	481	---	---	---	185,000	535,000	---	---	720,000	---	70,266
Bricelyn	353	127,000	---	---	---	1,237,000	---	---	1,364,000	---	---
Brooklyn Center	30,864	---	20,885,000	---	8,591,248	3,483,752	---	---	32,960,000	8,260,000	17,545,158
Brooklyn Park	80,215	18,515,000	3,570,000	---	1,140,000	15,520,000	3,255,000	---	42,000,000	11,660,000	159,622
Brooten	752	855,000	---	---	---	---	---	---	855,000	---	1,461,000
Browerville	776	---	---	---	1,025,000	1,670,000	80,000	---	2,775,000	835,000	1,405,000
Browns Valley	577	---	---	---	---	2,150,000	---	---	2,150,000	---	---
Brownsdale	678	---	---	---	944,000	---	---	---	944,000	---	91,690
Brownsville	470	183,353	---	---	---	843,277	---	---	1,026,630	108,277	---
Brownton	727	750,000	---	---	807,000	1,900,000	---	---	3,457,000	807,000	1,012,691
Buckman	289	---	---	---	---	---	---	---	---	---	10,000
Buffalo	16,033	26,905,000	---	---	5,230,000	60,214,560	4,520,000	---	96,869,560	45,182,560	1,977,402
Buffalo Lake	681	---	---	---	3,700,000	---	---	---	3,700,000	---	104,432
Buhl	994	190,000	---	---	---	---	---	---	190,000	190,000	155,425
Burnsville	61,908	22,020,000	4,875,000	---	14,240,000	15,995,000	4,470,000	---	61,600,000	8,660,000	---
Butterfield	577	---	---	---	---	296,000	---	---	296,000	---	2,572,000
Byron	5,404	---	---	---	8,133,000	3,485,000	---	---	11,618,000	4,980,000	260,503
Caledonia	2,823	---	---	---	355,120	408,880	---	---	764,000	380,000	2,106,307
Callaway	232	330,000	---	---	---	314,099	---	---	644,099	---	209,000
Calumet	365	---	---	---	---	---	---	---	---	---	152,698
Cambridge	8,496	---	---	---	9,233,317	10,858,688	---	---	20,092,005	---	9,988,097
Canby	1,736	---	4,040,000	---	245,000	3,255,000	---	---	7,540,000	175,000	13,615,241
Cannon Falls	4,115	---	---	---	8,129,000	2,045,000	---	---	10,174,000	4,475,000	5,214,931
Canton	349	---	---	---	---	384,500	---	---	384,500	---	25,290
Carlos	501	---	---	---	500,000	505,000	---	---	1,005,000	500,000	1,039,613
Carlton	996	2,305,000	---	---	---	297,000	---	---	2,602,000	2,035,000	1,235,536
Carver	4,330	---	---	---	6,735,000	11,060,000	---	---	17,795,000	7,500,000	2,622,000
Cass Lake	758	---	---	---	---	1,195,000	81,000	---	1,276,000	---	265,000
Cedar Mills	43	---	---	---	---	185,000	---	---	185,000	---	---
Center City	612	---	---	---	137,518	---	---	---	137,518	---	660,000
Centerville	4,005	---	---	---	7,615,000	---	---	---	7,615,000	1,715,000	---
Ceylon	344	---	---	---	---	55,000	---	---	55,000	55,000	68,320
Champlin	22,741	8,915,000	---	---	630,000	---	---	---	9,545,000	4,235,000	---
Chandler	261	---	---	---	---	---	---	---	---	---	576,490
Chanhassen	25,194	8,925,000	---	---	1,155,000	9,130,000	---	---	19,210,000	10,190,000	---
Chaska	25,607	2,315,000	1,350,000	---	27,705,000	16,170,000	57,055,000	---	104,595,000	37,725,000	1,103,068
Chatfield	2,839	20,000	---	---	4,480,000	5,585,000	---	---	10,085,000	8,360,000	---
Chisago City	5,156	---	---	---	5,260,000	---	---	---	5,260,000	2,055,000	---
Chisholm	5,006	3,005,000	25,000	---	---	---	---	---	3,030,000	25,000	213,303

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Chokio	387	160,000	---	---	---	825,000	---	---	985,000	825,000	584,000
Circle Pines	4,904	1,860,000	1,995,000	---	6,025,000	5,020,000	505,000	---	15,405,000	7,445,000	---
Clara City	1,317	5,210,000	---	---	---	5,945,000	640,000	---	11,795,000	500,000	1,456,792
Claremont	541	---	313,000	---	---	2,745,000	---	---	3,058,000	3,058,000	118,000
Clarissa	661	---	---	---	---	1,881,100	---	---	1,881,100	485,000	---
Clarkfield	819	---	890,000	---	---	2,142,000	151,097	---	3,183,097	1,970,000	23,993
Clear Lake	593	---	---	---	---	---	---	---	---	---	1,802,431
Clearbrook	523	310,000	---	---	---	100,000	---	---	410,000	410,000	281,061
Clearwater	1,778	2,620,000	---	---	505,000	---	---	---	3,125,000	505,000	6,171,943
Clements	146	---	---	---	---	---	---	---	---	---	33,296
Cleveland	714	488,108	---	---	---	1,590,603	---	---	2,078,711	865,000	131,030
Climax	278	---	---	---	---	---	---	---	---	---	94,039
Clinton	430	---	---	---	---	990,000	---	---	990,000	---	58,114
Clontarf	152	---	---	---	---	---	---	---	---	---	481,000
Cloquet	12,271	1,220,000	---	---	1,535,000	265,000	---	---	3,020,000	1,800,000	822,768
Cobden	32	---	---	---	---	---	---	---	---	---	84,500
Cokato	2,747	2,395,000	---	---	---	---	---	---	2,395,000	670,000	2,494,424
Cold Spring	4,111	---	---	---	3,804,000	---	---	---	3,804,000	1,453,000	3,208,000
Coleraine	1,969	---	480,000	---	---	1,695,000	---	---	2,175,000	1,660,000	723,511
Cologne	1,692	13,425,000	---	---	---	3,092,607	---	---	16,517,607	8,020,000	731,672
Columbia Heights	19,995	18,460,000	410,000	2,549,000	1,379,305	2,085,695	4,080,000	---	28,964,000	590,000	---
Columbus	3,828	1,540,000	---	---	6,144,000	4,380,000	---	---	12,064,000	2,675,000	---
Comfrey	362	---	---	---	---	234,000	563,971	---	797,971	---	523,000
Comstock	96	---	---	---	---	---	---	---	---	---	28,902
Conger	137	---	---	---	130,000	471,572	---	---	601,572	471,572	---
Cook	563	---	---	---	---	2,085,000	---	---	2,085,000	2,085,000	---
Coon Rapids	62,527	18,280,000	---	---	14,800,000	19,820,000	---	---	52,900,000	3,840,000	304,848
Corcoran	5,475	3,960,000	---	---	---	3,130,000	---	---	7,090,000	---	1,456,000
Cosmos	464	---	---	---	---	---	---	---	---	---	1,620,944
Cottage Grove	35,596	---	2,295,000	---	17,485,000	600,000	4,805,000	---	25,185,000	1,835,000	4,842,432
Cottonwood	1,209	580,000	---	---	558,000	---	---	---	1,138,000	348,000	1,505,000
Courtland	635	---	---	---	212,500	---	---	---	212,500	---	5,000
Cromwell	243	---	---	---	---	66,400	---	---	66,400	---	119,505
Crookston	7,954	---	---	---	---	126,500	---	---	126,500	---	11,235,839
Crosby	2,362	---	---	---	1,110,000	4,088,079	---	---	5,198,079	195,000	67,201
Crosslake	2,214	1,710,000	---	---	1,685,000	---	2,130,000	---	5,525,000	3,240,000	578,124
Crystal	22,852	1,020,940	---	---	13,935,000	---	---	---	14,955,940	---	---
Currie	233	---	---	---	---	446,500	---	---	446,500	---	11,991
Cyrus	297	100,000	---	---	---	---	---	---	100,000	---	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Dakota	304	---	---	---	---	---	---	---	---	---	150,000
Dalton	247	---	---	---	---	357,000	---	---	357,000	---	124,000
Danube	460	164,455	---	---	---	---	---	---	164,455	---	---
Darfur	99	---	---	---	---	154,000	---	---	154,000	---	175,900
Darwin	356	---	---	---	---	---	---	---	---	---	274,669
Dassel	1,462	---	---	---	745,000	310,000	---	---	1,055,000	745,000	3,621,836
Dawson	1,479	1,609,230	---	---	1,475,000	2,680,000	270,000	---	6,034,230	615,000	1,314,000
Dayton	5,059	2,325,000	---	---	44,805,000	1,695,000	---	---	48,825,000	17,255,000	3,199,746
De Graff	120	131,724	---	---	---	101,313	---	---	233,037	---	---
Deer Creek	323	42,000	---	---	---	661,400	---	---	703,400	---	---
Deer River	946	---	---	---	25,391	1,057,080	---	---	1,082,471	---	386,000
Deerwood	533	192,000	---	---	595,000	---	---	---	787,000	192,000	403,000
Delano**	5,864	10,465,000	425,000	---	5,615,000	7,715,000	435,000	255,000	24,910,000	2,510,000	5,844,734
Delhi	66	---	---	---	---	66,600	---	---	66,600	---	27,744
Dellwood	1,072	665,000	---	---	---	---	---	---	665,000	---	---
Dennison**	212	---	---	---	545,000	---	---	---	545,000	545,000	---
Dent	188	---	---	---	---	459,000	---	---	459,000	---	---
Detroit Lakes	9,290	359,999	295,000	---	27,903,000	---	6,241,181	---	34,799,180	6,845,000	3,136,869
Dexter	336	---	---	---	125,800	---	30,000	---	155,800	---	---
Dilworth	4,438	---	---	---	12,420,000	---	---	---	12,420,000	8,075,000	657,633
Dodge Center	2,732	---	---	---	2,580,000	520,000	---	---	3,100,000	1,865,000	---
Donnelly	234	---	---	---	305,000	---	---	---	305,000	---	32,700
Doran	46	---	---	---	---	---	---	---	---	---	23,835
Dover	760	---	---	---	464,000	---	109,000	---	573,000	---	211,181
Dovray	55	---	---	---	---	198,000	---	---	198,000	---	---
Duluth	86,597	103,690,000	---	---	13,080,000	42,760,045	---	---	159,530,045	36,055,001	59,198,656
Dumont	89	---	---	---	---	231,000	---	---	231,000	---	194,525
Dundas	1,480	1,235,000	400,000	---	---	2,870,000	---	---	4,505,000	2,870,000	363,984
Dundee	65	---	---	---	---	272,000	---	---	272,000	---	---
Dunnell	156	---	---	---	---	---	---	---	---	---	193,565
Eagan	67,509	5,670,000	12,390,000	---	2,315,000	---	---	2,865,000	23,240,000	5,670,000	900,000
Eagle Bend	512	---	---	---	105,000	2,910,000	---	---	3,015,000	2,175,000	711,185
Eagle Lake	2,932	3,890,000	---	---	1,005,000	---	---	---	4,895,000	1,895,000	420,000
East Bethel	11,761	2,435,000	---	---	60,000	18,315,000	---	---	20,810,000	17,335,000	53,590
East Grand Forks	8,774	---	---	---	10,610,000	---	---	---	10,610,000	330,000	6,675,000
East Gull Lake	1,002	---	---	---	4,437,800	---	---	---	4,437,800	1,690,000	3,256,000
Echo	264	---	---	---	135,000	311,000	---	---	446,000	---	---
Eden Prairie	63,187	29,265,000	---	---	11,975,000	2,385,000	1,220,000	---	44,845,000	13,670,000	1,255,000
Eden Valley	1,052	---	---	---	1,265,000	312,000	---	---	1,577,000	312,000	3,347,197

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Edgerton	1,138	---	---	---	---	---	---	---	---	---	1,331,497
Edina	50,766	26,710,000	---	---	23,905,000	39,145,000	21,290,000	39,595	111,089,595	27,690,000	---
Effie	130	---	---	---	---	---	---	---	---	---	284,394
Eitzen	237	---	---	---	---	---	---	---	---	---	280,887
Elba	147	---	---	---	---	---	---	---	---	---	115,000
Elbow Lake	1,159	---	---	---	2,330,000	---	---	---	2,330,000	2,080,000	1,503,254
Elgin	1,084	---	---	---	66,000	744,000	---	---	810,000	530,000	1,200,559
Elizabeth	170	---	---	---	---	385,000	---	---	385,000	---	10,000
Elk River	23,987	32,320,000	---	---	900,000	12,535,000	2,985,000	---	48,740,000	13,515,000	2,818,368
Elko New Market	4,555	6,442,030	---	---	1,559,292	1,585,000	---	---	9,586,322	3,505,000	9,705,067
Ellendale	677	---	---	---	---	1,585,000	---	---	1,585,000	---	2,094,650
Ellsworth	461	---	---	---	---	340,000	---	---	340,000	---	61,220
Elmore	581	---	---	---	375,000	3,411,000	---	---	3,786,000	---	---
Ely	3,433	2,745,000	485,000	---	---	5,380,000	---	---	8,610,000	485,000	3,065,453
Elysian	679	---	---	---	885,000	305,000	---	---	1,190,000	490,000	804,864
Emily	838	765,000	---	---	855,000	1,400,000	---	---	3,020,000	2,165,000	---
Emmons	383	---	---	---	---	---	---	---	---	---	55,000
Erskine	501	26,282	---	---	---	450,000	---	---	476,282	---	236,309
Evan	79	---	---	---	---	---	---	---	---	---	309,000
Evansville	614	560,000	---	---	1,180,000	---	---	---	1,740,000	---	1,471,953
Eveleth	3,670	---	---	---	1,417,341	710,106	---	---	2,127,447	---	5,412,434
Excelsior	2,262	---	---	---	2,145,000	410,000	---	---	2,555,000	---	756,472
Eyota	2,034	---	---	---	3,471,000	3,051,000	---	---	6,522,000	2,472,000	---
Fairfax	1,185	---	---	---	4,975,000	2,730,499	---	---	7,705,499	1,655,000	68,049
Fairmont	10,421	---	---	---	16,510,000	1,160,000	---	---	17,670,000	9,315,000	32,466,495
Falcon Heights	5,384	---	---	---	385,000	---	---	---	385,000	---	685,000
Faribault	23,700	18,725,000	---	---	3,560,000	---	---	---	22,285,000	11,595,000	19,308,750
Farmington	22,451	15,700,000	---	---	13,930,000	796,534	---	---	30,426,534	6,715,000	660,000
Federal Dam	112	---	---	---	36,300	25,873	---	---	62,173	---	---
Felton	177	---	---	---	---	---	---	---	---	---	611,000
Fergus Falls	13,288	7,475,000	---	---	4,850,000	3,095,000	270,000	---	15,690,000	1,830,000	497,480
Fertile	857	---	660,000	---	---	2,915,000	---	---	3,575,000	---	535,425
Finlayson	306	---	---	---	---	260,000	---	---	260,000	---	115,754
Fisher	436	---	---	---	24,000	1,105,000	---	---	1,129,000	1,129,000	986,000
Flensburg	228	---	---	---	---	---	---	---	---	---	55,519
Floodwood	532	---	---	---	---	89,700	---	---	89,700	---	326,630
Foley	2,712	---	---	---	5,035,000	---	---	---	5,035,000	2,875,000	14,615
Forada	165	241,287	---	---	---	1,506,291	---	---	1,747,578	---	100,966
Forest Lake	20,261	9,620,000	465,000	---	---	4,930,000	22,105,000	---	37,120,000	5,225,000	650,275

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Foreston	523	---	---	---	445,000	315,000	---	---	760,000	315,000	---
Fosston	1,507	2,650,000	145,000	---	530,000	495,000	---	---	3,820,000	2,695,000	7,913,280
Fountain	413	---	---	---	---	---	---	---	---	---	749,407
Franklin	482	---	---	---	---	3,850,000	---	---	3,850,000	---	9,327
Frazee	1,395	---	---	---	1,790,000	220,000	---	---	2,010,000	880,000	---
Freeborn	290	---	---	---	---	---	---	---	---	---	1,104,651
Freeport	671	---	---	---	2,400,000	1,305,000	---	---	3,705,000	2,400,000	---
Fridley	28,547	---	---	---	3,010,000	5,260,000	---	---	8,270,000	---	1,330,000
Frost	189	---	---	---	---	1,108,000	---	---	1,108,000	---	---
Fulda	1,287	---	426,000	---	---	1,211,000	---	---	1,637,000	426,000	163,578
Garfield	359	430,000	---	---	---	1,060,163	---	---	1,490,163	---	174,967
Garrison	210	256,000	---	---	---	---	---	---	256,000	---	---
Garvin	133	---	---	---	---	256,000	---	---	256,000	---	---
Gary	207	---	---	---	---	---	---	---	---	---	788,000
Gaylord	2,297	560,000	---	---	15,082,655	4,697,345	---	---	20,340,000	2,100,000	15,000
Gem Lake	417	1,520,000	---	---	---	---	---	---	1,520,000	775,000	---
Ghent	359	---	---	---	---	---	---	---	---	---	307,000
Gibbon	766	1,210,000	---	---	---	---	---	---	1,210,000	---	2,091,117
Gilbert	1,802	186,000	---	---	830,000	475,000	---	---	1,491,000	466,000	1,224,697
Glencoe	5,540	4,030,000	780,000	---	10,770,000	180,000	6,806,000	---	22,566,000	4,257,000	731,493
Glenville	613	---	---	---	217,500	---	---	---	217,500	---	---
Glenwood	2,582	---	---	---	---	---	469,799	---	469,799	---	1,325,000
Glyndon	1,415	2,995,000	---	---	5,000	---	---	---	3,000,000	1,935,000	2,576,493
Golden Valley	21,571	3,120,000	---	---	64,860,000	910,000	---	---	68,890,000	29,395,000	2,295,000
Gonvick	291	---	---	---	---	438,000	---	---	438,000	---	31,005
Good Thunder	551	---	---	---	190,000	245,000	---	---	435,000	---	---
Goodhue	1,179	1,225,000	65,000	---	810,000	1,555,000	---	---	3,655,000	---	---
Goodridge	138	---	---	---	---	---	---	---	---	---	33,000
Goodview	4,180	---	---	---	2,580,000	---	---	---	2,580,000	1,205,000	3,207,981
Graceville	571	---	---	---	---	1,825,000	---	---	1,825,000	1,760,000	2,888,223
Granada	281	---	---	---	---	304,000	---	---	304,000	---	---
Grand Marais	1,370	---	---	---	6,850,000	---	2,545,000	---	9,395,000	7,435,000	867,000
Grand Meadow	1,164	810,000	465,000	---	---	---	---	---	1,275,000	---	413,441
Grand Rapids	11,281	5,195,000	770,000	---	18,175,000	7,415,000	---	---	31,555,000	1,570,000	23,070,224
Granite Falls	2,804	680,000	95,000	---	7,935,000	19,730,000	3,985,000	---	32,425,000	4,300,000	1,654,288
Green Isle	550	---	---	---	1,448,868	756,433	1,508,537	---	3,713,838	1,633,538	95,744
Greenbush	740	---	---	---	---	478,345	---	---	478,345	---	2,020,251
Greenfield	2,782	445,000	---	---	1,440,000	---	---	---	1,885,000	1,785,000	470,000
Greenwald	235	170,141	---	---	---	---	---	---	170,141	---	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Grey Eagle	334	554,000	---	---	---	---	---	---	554,000	---	119,236
Grove City	629	---	---	---	---	2,354,000	392,000	---	2,746,000	392,000	956,582
Grygla	224	---	---	---	139,000	---	---	---	139,000	139,000	74,530
Hackensack	317	26,000	---	---	---	246,000	230,000	---	502,000	---	279,671
Hadley	58	839,000	---	---	---	---	---	---	839,000	---	---
Hallock	955	---	---	---	3,360,000	90,000	---	---	3,450,000	3,210,000	---
Ham Lake	15,773	1,825,000	---	---	---	---	---	---	1,825,000	---	---
Hamburg	493	---	---	---	110,000	995,000	---	---	1,105,000	---	779,227
Hampton	712	181,000	---	---	---	---	1,425,000	---	1,606,000	1,606,000	485,000
Hancock	769	180,000	---	---	---	2,990,000	---	---	3,170,000	3,170,000	131,800
Hanley Falls	281	---	---	---	40,000	---	---	---	40,000	---	1,563,539
Hanover	3,264	235,000	---	---	1,032,000	---	---	---	1,267,000	1,267,000	543,918
Hanska	376	---	---	---	557,000	380,000	---	---	937,000	---	897,000
Hardwick	191	---	---	---	---	---	---	---	---	---	55,982
Harmony	1,023	447,000	---	---	---	448,000	---	---	895,000	---	490,760
Harris	1,128	---	---	---	---	---	---	---	---	---	5,662,000
Hartland	306	---	---	---	115,900	1,230,000	---	---	1,345,900	---	---
Hastings	22,687	6,765,000	---	---	14,135,000	---	5,631,000	---	26,531,000	---	2,089,000
Hawley	2,212	---	1,270,000	---	3,855,000	181,000	335,000	---	5,641,000	1,485,000	2,680,709
Hayfield	1,336	---	378,000	---	710,000	2,425,000	1,655,000	---	5,168,000	3,020,000	2,919,694
Hayward	248	---	---	---	106,000	122,000	---	---	228,000	---	144,535
Hazel Run	60	68,600	---	---	---	50,000	---	---	118,600	---	---
Hector	1,090	1,830,000	---	---	255,000	8,440,000	218,658	---	10,743,658	---	163,118
Henderson	895	720,000	129,000	---	1,460,000	1,780,000	---	---	4,089,000	2,110,000	2,599,000
Hendricks	706	197,000	294,000	---	---	212,000	1,401,650	---	2,104,650	---	273,834
Hendrum	293	---	---	---	27,000	---	---	---	27,000	---	1,065,000
Henning	804	277,513	---	---	---	4,214,000	143,999	---	4,635,512	3,930,000	3,254,132
Henriette	92	---	---	---	---	---	---	---	---	---	81,056
Herman	429	---	---	---	456,150	1,113,850	---	---	1,570,000	1,300,000	588,229
Hermantown	9,720	---	---	---	15,950,000	---	6,895,000	---	22,845,000	1,915,000	138,561
Heron Lake	686	---	455,000	---	---	2,422,000	30,000	---	2,907,000	654,000	114,506
Hewitt	249	114,000	---	---	---	---	---	---	114,000	---	12,281
Hibbing	16,316	5,640,000	925,000	---	---	2,206,000	319,009	---	9,090,009	---	17,938,640
Hill City	627	---	---	---	---	982,000	---	---	982,000	---	---
Hills	687	---	---	---	---	---	---	---	---	---	40,000
Hinckley	1,815	2,400,000	---	---	---	165,000	1,216,000	---	3,781,000	556,000	1,379,000
Hitterdal	203	---	---	---	---	---	---	---	---	---	539,876
Hoffman	645	695,000	---	---	1,225,000	1,650,000	---	---	3,570,000	695,000	1,526,473
Hokah	560	---	---	---	---	927,000	---	---	927,000	---	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Holdingford	718	905,000	---	---	---	3,742,000	---	---	4,647,000	---	95,000
Hopkins	19,227	15,400,000	15,205,000	---	8,660,000	---	4,745,000	---	44,010,000	22,160,000	149,616
Houston	964	679,000	---	---	---	429,000	---	---	1,108,000	299,000	181,086
Howard Lake	2,046	2,400,000	695,000	---	---	5,085,000	---	---	8,180,000	6,030,000	7,034,736
Hoyt Lakes	2,019	760,000	---	---	---	1,635,000	---	---	2,395,000	760,000	372,258
Hugo	14,352	6,750,000	---	---	2,045,000	---	---	---	8,795,000	5,835,000	---
Hutchinson	14,170	---	---	---	16,780,000	7,080,000	18,290,000	---	42,150,000	24,325,000	19,845,658
Ihlen	54	---	---	---	---	---	---	---	---	---	57,857
Independence	3,565	1,495,000	---	---	1,150,000	90,000	---	---	2,735,000	---	50,000
International Falls	6,280	---	---	---	---	---	10,405,000	---	10,405,000	---	---
Inver Grove Heights	35,071	17,171,870	2,820,000	---	7,470,000	19,950,000	---	---	47,411,870	15,070,000	29,120
Iona	140	---	---	---	---	657,000	---	---	657,000	---	---
Iron Junction	85	269,000	---	---	---	---	---	---	269,000	---	---
Ironton	571	---	---	---	---	---	---	---	---	---	181,300
Isanti	5,497	2,950,000	---	---	3,195,000	2,195,000	---	---	8,340,000	2,150,000	5,901,255
Isle	768	---	---	---	---	3,639,000	---	---	3,639,000	---	296,434
Ivanhoe	553	---	---	---	---	2,529,000	603,007	---	3,132,007	3,132,007	473,718
Jackson	3,359	540,000	240,000	---	1,055,000	3,015,000	3,180,000	---	8,030,000	3,490,000	6,210,009
Janesville	2,287	---	---	---	5,254,844	800,156	---	---	6,055,000	2,400,000	285,303
Jasper	611	---	---	---	165,000	208,000	446,290	---	819,290	---	199,851
Jeffers	359	---	---	---	935,000	---	---	---	935,000	---	243,000
Jordan	6,150	3,070,000	---	---	4,580,000	11,025,000	---	---	18,675,000	6,880,000	3,866,000
Kandiyohi	486	---	---	---	---	430,000	90,000	---	520,000	---	2,802,112
Karlstad	761	---	---	---	---	85,000	173,438	---	258,438	---	1,832,613
Kasson	6,192	5,055,000	1,655,000	---	2,579,935	---	1,240,000	---	10,529,935	3,640,000	6,592,003
Keewatin	1,070	---	---	---	---	---	---	---	---	---	284,969
Kellogg	435	---	---	---	355,000	---	---	---	355,000	---	137,000
Kennedy	175	---	---	---	---	50,000	---	---	50,000	50,000	98,987
Kenneth	61	---	---	---	---	195,366	---	---	195,366	---	---
Kent	76	---	---	---	---	147,363	---	---	147,363	---	---
Kenyon	1,834	390,000	---	---	465,000	27,743	---	---	882,743	390,000	2,004,743
Kerkhoven	731	---	---	---	218,000	267,000	175,634	---	660,634	228,000	103,940
Kettle River	177	60,000	---	---	---	566,600	---	---	626,600	40,000	28,000
Kiester	483	---	270,000	---	---	---	---	---	270,000	---	83,000
Kilkenny	131	---	---	---	---	128,412	---	---	128,412	---	---
Kimball	781	---	---	---	4,271,000	745,000	---	---	5,016,000	3,791,000	22,170
La Crescent	5,142	---	---	---	4,140,000	7,820,000	---	---	11,960,000	10,915,000	315,000
La Salle	90	---	---	---	---	325,000	---	---	325,000	---	---
Lafayette	481	---	---	---	2,545,000	---	---	---	2,545,000	---	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Lake Benton	675	---	---	---	---	2,458,268	---	---	2,458,268	---	264,462
Lake Bronson	225	---	---	---	---	---	---	---	---	---	674,000
Lake City	5,102	---	---	---	4,754,997	900,000	2,385,000	---	8,039,997	505,000	2,802,852
Lake Crystal	2,554	---	---	---	1,260,000	5,512,000	452,000	---	7,224,000	3,527,000	---
Lake Elmo	8,643	---	---	---	17,960,000	4,315,000	---	---	22,275,000	6,070,000	21,219
Lake Henry	103	106,000	---	---	---	---	---	---	106,000	---	45,380
Lake Lillian	235	---	---	---	---	---	---	---	---	---	493,000
Lake Park	798	---	---	---	---	310,000	306,000	---	616,000	---	1,200,520
Lake Wilson	247	---	---	---	---	361,703	172,167	---	533,870	---	52,167
Lakefield	1,697	635,000	---	---	---	4,720,000	---	---	5,355,000	1,180,000	1,227,508
Lakeland	1,786	535,000	---	---	---	850,000	---	---	1,385,000	---	---
Lakeville	59,991	54,865,000	1,680,000	---	34,130,000	---	19,280,000	---	109,955,000	39,770,000	1,159,843
Lamberton	801	---	---	---	1,255,000	2,687,000	1,515,000	---	5,457,000	2,525,000	62,340
Lancaster	346	---	---	---	---	---	---	---	---	---	488,754
Landfall	742	---	---	---	---	---	---	---	---	---	3,201,745
Lanesboro	757	984,000	---	---	---	715,000	---	---	1,699,000	715,000	2,287,911
Laporte	113	---	---	---	---	754,000	---	---	754,000	---	---
Le Center	2,496	---	---	---	4,710,000	1,210,000	---	---	5,920,000	5,355,000	3,943,543
Le Sueur	4,064	2,465,000	---	---	3,060,000	2,495,000	10,755,833	---	18,775,833	6,175,000	11,861,044
LeRoy	931	---	---	---	310,000	1,780,000	---	---	2,090,000	1,780,000	---
Lester Prairie	1,693	---	---	---	---	---	---	---	---	---	4,143,000
Lewiston	1,553	---	---	---	2,430,000	2,219,000	---	---	4,649,000	1,080,000	1,200,625
Lewisville	234	---	---	---	---	---	---	---	---	---	1,162,464
Lexington	2,040	915,565	---	---	---	921,435	---	---	1,837,000	285,000	320,751
Lilydale	927	266,000	---	---	---	---	---	---	266,000	---	2,225,000
Lindstrom	4,463	---	---	---	1,040,000	2,080,000	---	---	3,120,000	2,290,000	460,295
Lino Lakes	20,519	5,570,000	4,790,000	---	6,485,000	135,000	4,350,000	---	21,330,000	3,460,000	3,281,250
Lismore	230	16,688	---	---	---	657,000	---	---	673,688	---	---
Litchfield	6,761	5,645,000	---	---	9,930,000	4,425,000	12,945,000	---	32,945,000	760,000	18,009,582
Little Canada	9,941	4,590,000	2,930,000	---	2,010,000	---	---	---	9,530,000	1,335,000	200,579
Little Falls	8,825	260,000	535,950	---	15,365,000	---	1,400,000	---	17,560,950	12,070,000	3,112,000
Littlefork	615	262,000	---	---	---	620,000	---	---	882,000	620,000	430,291
Long Beach	349	---	---	---	---	385,000	---	---	385,000	---	17,865
Long Lake	1,836	---	---	---	660,000	---	---	---	660,000	---	---
Long Prairie	3,407	---	---	---	2,460,000	925,000	---	---	3,385,000	1,770,000	5,826,000
Longville	157	---	---	---	---	405,000	---	770,000	1,175,000	---	72,596
Lonsdale	3,861	---	935,000	---	6,710,000	122,000	---	---	7,767,000	1,562,000	4,269,091
Loretto	649	---	---	---	---	---	---	---	---	---	453,000
Lowry	300	249,109	---	---	385,000	1,332,000	---	---	1,966,109	385,000	9,160

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Lucan	186	---	---	---	---	321,000	---	---	321,000	---	209,950
Luverne	4,707	1,175,000	260,000	---	510,000	6,120,000	---	---	8,065,000	3,900,000	555,147
Lyle	543	96,000	158,000	---	---	7,073	---	---	261,073	---	---
Lynd	448	---	---	---	---	122,783	---	---	122,783	---	175,000
Mabel	771	42,000	65,000	---	---	700,000	---	---	807,000	---	3,447,595
Madelia	2,303	---	---	---	270,000	---	---	---	270,000	---	2,961,000
Madison	1,489	14,607,000	---	---	---	---	620,000	---	15,227,000	8,230,000	426,967
Madison Lake	1,170	---	---	---	4,906,306	1,203,694	---	---	6,110,000	90,000	2,382,730
Magnolia	215	432,000	---	---	---	---	---	---	432,000	---	---
Mahnomen	1,208	320,000	---	---	---	1,525,000	---	---	1,845,000	---	1,067,749
Mahtomedi	7,845	3,450,000	---	---	8,178,021	5,121,979	---	---	16,750,000	---	---
Manchester	52	44,000	---	---	74,000	---	---	---	118,000	---	---
Mankato	41,727	5,170,000	3,660,000	---	42,565,000	15,885,000	---	---	67,280,000	3,155,000	44,734,961
Mantorville	1,212	585,000	---	---	---	---	---	---	585,000	585,000	290,901
Maple Grove	65,155	63,795,000	---	---	59,600,000	---	---	---	123,395,000	65,105,000	5,578,274
Maple Lake	2,112	---	---	---	2,470,000	2,835,000	---	---	5,305,000	---	1,164,127
Maple Plain	1,783	320,000	---	---	2,810,000	2,146,500	---	---	5,276,500	---	2,302,202
Mapleton	1,756	---	---	---	4,834,000	---	---	---	4,834,000	4,149,000	1,733,205
Mapleview	174	---	---	---	---	106,000	---	---	106,000	---	---
Maplewood	39,742	10,420,000	1,439,630	---	48,895,000	4,595,000	---	4,920,000	70,269,630	28,540,000	368,606
Marble	700	---	---	---	---	---	---	---	---	---	361,000
Marine on Saint Croix	676	---	---	---	70,000	---	---	---	70,000	---	---
Marshall	13,793	2,490,000	1,220,000	---	27,640,000	15,265,000	42,940,000	---	89,555,000	5,965,000	1,439,930
Mayer	1,960	---	---	---	2,460,000	3,770,000	---	---	6,230,000	5,255,000	1,908,382
Maynard	358	---	---	---	---	2,654,000	---	---	2,654,000	695,000	403,342
Mazeppa	844	---	---	---	850,000	---	---	---	850,000	---	---
McGrath	77	27,300	---	---	---	---	---	---	27,300	---	---
McGregor	385	200,000	---	---	---	1,252,000	---	---	1,452,000	---	17,719
McIntosh	628	214,000	---	---	---	3,505,000	---	---	3,719,000	355,000	937,809
Medford	1,262	---	---	---	785,000	906,000	---	---	1,691,000	170,000	2,243,125
Medina	5,967	7,100,000	495,000	---	4,175,000	3,365,000	---	---	15,135,000	5,030,000	---
Melrose	3,676	1,750,000	---	---	1,455,000	640,000	---	---	3,845,000	2,095,000	---
Menahga	1,352	2,865,000	---	---	920,000	890,000	---	---	4,675,000	1,445,000	850,191
Mendota	205	---	---	---	---	---	---	---	---	---	124,844
Mendota Heights	11,105	3,580,000	---	---	15,095,000	---	---	---	18,675,000	4,355,000	---
Mentor	151	---	---	---	---	---	---	---	---	---	21,058
Middle River	306	---	---	---	---	236,300	---	---	236,300	---	156,423
Miesville**	127	---	---	---	---	---	---	---	---	---	132,197
Milaca	2,914	475,000	---	---	1,635,000	2,019,000	930,000	---	5,059,000	2,909,000	654,352

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Milan	355	---	---	---	---	1,370,000	---	---	1,370,000	---	---
Milroy	248	---	---	---	---	451,000	---	---	451,000	---	---
Miltona	435	---	---	---	245,000	1,396,000	---	---	1,641,000	---	82,320
Minneapolis	412,517	478,997,000	76,355,000	22,710,000	34,293,000	---	---	---	612,355,000	35,398,000	158,237,894
Minneota	1,373	210,000	---	---	1,220,000	---	---	---	1,430,000	1,430,000	725,000
Minnesota City**	192	---	---	---	---	---	508,034	---	508,034	---	---
Minnesota Lake	669	---	---	---	451,000	---	---	---	451,000	136,000	---
Minnetonka	51,647	6,040,000	---	---	---	2,180,000	---	---	8,220,000	5,195,000	10,000,000
Minnetonka Beach	551	1,840,000	---	---	---	---	---	---	1,840,000	400,000	---
Minnetrista	7,029	4,360,000	---	---	10,140,000	1,060,000	---	---	15,560,000	985,000	774,364
Montevideo	5,327	3,000,000	---	---	5,248,100	2,156,900	---	---	10,405,000	1,970,000	8,949,558
Montgomery	2,961	---	---	---	4,155,000	6,828,252	895,000	---	11,878,252	8,155,000	3,817,671
Monticello	13,311	12,493,347	---	---	11,689,653	---	---	---	24,183,000	---	940,268
Montrose	3,110	3,445,000	---	---	2,780,000	650,000	---	---	6,875,000	4,175,000	2,825,001
Moorhead	41,901	---	3,930,000	---	175,630,000	17,715,000	22,300,000	---	219,575,000	80,780,000	23,276,041
Moose Lake	2,820	2,015,000	---	---	---	1,420,000	3,050,000	---	6,485,000	1,420,000	4,408,602
Mora	3,518	3,215,000	---	---	---	500,000	---	---	3,715,000	---	3,426,366
Morgan	875	---	---	---	---	665,000	---	---	665,000	665,000	142,301
Morris	5,418	3,880,000	---	---	5,800,000	---	---	---	9,680,000	3,880,000	779,229
Morristown	1,002	1,100,000	---	---	---	---	475,000	---	1,575,000	475,000	316,463
Morton	383	---	162,650	---	---	1,581,000	---	---	1,743,650	---	202,000
Motley	658	2,140,000	---	---	---	308,000	---	---	2,448,000	958,000	5,452,636
Mound	9,209	5,885,000	7,153,000	---	18,742,444	30,337,556	---	---	62,118,000	26,003,000	140,000
Mounds View	13,007	789,173	---	---	---	---	---	---	789,173	---	874,519
Mountain Iron	2,898	470,000	---	---	785,000	---	400,000	---	1,655,000	---	4,494,791
Mountain Lake	2,146	---	4,160,000	---	2,782,950	3,498,050	2,441,339	---	12,882,339	3,426,000	7,633,191
Murdock**	258	---	---	---	100,000	---	---	---	100,000	---	50,952
Nashwauk	987	---	---	---	530,000	---	---	---	530,000	---	652,809
Nassau	63	---	---	---	---	---	---	---	---	---	79,613
Nerstrand	307	---	---	---	---	884,000	---	---	884,000	---	148,891
Nevis	410	38,786	---	---	---	350,000	---	---	388,786	---	---
New Auburn	446	---	---	---	2,185,000	656,714	---	---	2,841,714	1,025,000	75,712
New Brighton	22,170	---	51,945,000	---	3,325,000	---	---	---	55,270,000	17,385,000	---
New Germany	422	1,990,000	---	---	---	6,560,200	---	---	8,550,200	---	112,622
New Hope	21,225	3,825,000	9,715,000	---	---	885,000	3,505,000	---	17,930,000	4,160,000	1,987,000
New London	1,337	---	---	---	3,352,000	---	---	---	3,352,000	2,240,000	2,144,921
New Munich	324	---	---	---	---	---	---	---	---	---	423,000
New Prague	7,508	8,030,000	---	---	8,755,085	5,067,915	710,767	---	22,563,767	8,475,000	30,878,247
New Richland	1,209	---	375,000	---	2,048,500	360,500	---	---	2,784,000	1,100,000	2,662,244

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
New Ulm	13,583	14,436,500	---	---	575,000	8,728,500	---	---	23,740,000	3,660,000	3,413,790
New York Mills	1,230	545,000	410,000	---	155,000	5,414,045	---	---	6,524,045	1,985,000	---
Newfolden	378	---	---	---	94,000	164,000	---	---	258,000	---	454,000
Newport	3,582	4,135,000	---	---	---	1,425,000	---	---	5,560,000	120,000	---
Nicollet	1,120	331,000	300,000	---	2,473,000	1,505,000	---	---	4,609,000	1,465,000	496,940
Nielsville	89	---	---	---	---	149,200	---	---	149,200	---	10,000
Nisswa	2,019	2,753,000	---	---	---	1,015,000	166,000	---	3,934,000	---	1,176,474
North Branch	10,330	1,560,000	5,815,000	---	8,700,000	4,390,000	18,015,000	---	38,480,000	11,150,000	8,338,813
North Mankato	13,689	5,785,000	1,245,000	---	12,760,000	12,080,000	---	---	31,870,000	13,615,000	2,089,029
North Oaks	5,015	---	---	---	445,000	---	---	---	445,000	---	---
North Saint Paul	12,104	7,070,000	1,595,000	---	2,360,000	11,435,000	---	---	22,460,000	9,300,000	123,136
Northfield	20,320	805,000	665,000	---	7,714,348	12,420,652	33,270,000	---	54,875,000	11,855,000	9,308,491
Northome	184	---	---	---	---	---	---	---	---	---	127,561
Northrop	211	---	---	---	---	---	---	---	---	---	1,054,000
Norwood Young America	3,782	1,420,000	---	---	11,715,000	9,310,000	2,720,000	---	25,165,000	10,550,000	1,713,000
Nowthen	4,426	550,000	---	---	50,171	---	---	---	600,171	550,000	306,000
Oak Grove	8,313	---	1,305,000	---	160,000	---	---	---	1,465,000	---	345,000
Oak Park Heights	4,706	10,775,000	---	---	3,610,000	---	---	---	14,385,000	5,140,000	---
Oakdale	28,172	---	6,720,000	---	20,600,000	485,000	---	---	27,805,000	4,545,000	2,392,560
Odessa	121	---	---	---	---	368,000	---	---	368,000	---	45,908
Odin	104	---	---	---	6,873	194,152	---	---	201,025	---	46,809
Ogema	187	---	---	---	---	326,700	---	---	326,700	---	130,000
Ogilvie	353	---	358,000	---	---	153,000	---	---	511,000	---	1,108,465
Okabena	187	---	---	---	---	195,000	---	---	195,000	---	---
Oklee	439	---	---	---	---	538,000	---	---	538,000	495,000	42,174
Olivia	2,437	---	---	---	3,902,803	5,623,168	---	---	9,525,971	2,105,000	7,500,214
Onamia	869	---	---	---	---	---	236,000	---	236,000	---	191,757
Ormsby	124	79,256	---	---	---	704,000	---	---	783,256	---	81,236
Orono	7,474	9,535,000	---	---	75,000	---	1,195,000	---	10,805,000	75,000	11,812
Oronoco	1,443	562,000	---	---	---	---	---	---	562,000	---	1,486,359
Orr	296	---	---	---	---	---	---	---	---	---	222,000
Ortonville	1,849	2,645,000	---	---	---	1,566,429	---	---	4,211,429	3,900,000	15,279,117
Osakis	1,757	---	---	---	2,745,000	1,681,000	---	---	4,426,000	1,535,000	738,000
Oslo	303	166,000	---	---	---	---	---	---	166,000	---	62,564
Osseo	2,656	6,855,000	1,640,000	---	1,610,000	---	1,150,000	---	11,255,000	1,105,000	---
Ostrander	252	---	---	---	---	290,000	---	---	290,000	---	---
Otsego	15,472	---	---	---	9,510,000	27,660,000	---	---	37,170,000	37,070,000	175,000
Ottertail	609	---	---	---	---	855,000	---	---	855,000	---	565,000
Owatonna	25,782	---	1,140,000	---	7,120,000	2,420,000	---	---	10,680,000	100,000	7,313,907

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Park Rapids	3,928	13,475,000	---	---	---	---	---	---	13,475,000	7,925,000	2,040,731
Parkers Prairie	1,015	---	---	---	210,000	755,000	---	---	965,000	540,000	87,144
Paynesville	2,454	---	---	---	2,545,000	---	---	---	2,545,000	405,000	5,906,845
Pease	238	---	---	---	308,000	---	---	---	308,000	---	---
Pelican Rapids	2,510	1,205,000	---	---	1,490,000	25,000	---	---	2,720,000	1,755,000	11,540,194
Pemberton	239	---	---	---	---	159,937	---	---	159,937	---	725,615
Pennock	517	1,425,000	---	---	---	665,000	---	---	2,090,000	1,280,000	---
Pequot Lakes	2,280	---	---	---	---	1,090,000	---	---	1,090,000	1,090,000	734,596
Perham	3,281	---	---	---	11,772,300	1,470,000	3,140,000	---	16,382,300	7,290,000	8,241,288
Perley	88	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	191	305,000	---	---	---	---	270,000	---	575,000	---	354,000
Pierz	1,377	224,000	---	---	---	---	---	---	224,000	---	254,000
Pillager	465	---	---	---	1,421,350	133,650	---	---	1,555,000	1,485,000	785,000
Pine City	3,223	13,407,000	125,000	---	---	50,000	---	---	13,582,000	9,310,000	---
Pine Island	3,371	---	---	---	9,350,000	590,000	---	---	9,940,000	5,560,000	---
Pine River	941	---	---	---	---	819,000	---	---	819,000	---	214,479
Pipestone	4,200	3,080,000	370,000	---	2,125,000	5,035,000	1,008,475	---	11,618,475	2,860,000	2,895,391
Plainview	3,321	2,735,000	---	---	---	201,000	---	---	2,936,000	1,315,000	598,422
Plato	309	---	---	---	---	---	---	---	---	---	366,054
Plummer	295	34,000	---	---	---	---	---	---	34,000	---	261,168
Plymouth	74,592	28,505,000	1,845,000	---	---	---	---	---	30,350,000	22,680,000	---
Porter	178	---	---	---	---	---	---	---	---	---	67,563
Preston	1,326	3,362,116	---	141,556	---	2,213,884	---	---	5,717,556	---	---
Princeton	4,736	---	---	---	2,403,000	19,639,491	6,605,000	---	28,647,491	6,455,000	2,508,000
Prinsburg	501	---	---	---	---	2,197,000	309,052	---	2,506,052	---	220,698
Prior Lake	25,049	13,775,000	225,000	---	16,370,000	12,650,000	---	---	43,020,000	13,380,000	2,574,450
Proctor	3,089	---	---	---	5,625,000	---	---	---	5,625,000	480,000	51,000
Quamba	112	211,000	---	---	---	538,000	---	---	749,000	---	---
Racine	429	245,000	---	---	---	---	---	---	245,000	245,000	---
Ramsey	25,362	265,000	---	---	26,795,000	---	---	---	27,060,000	3,100,000	1,310,000
Randall	631	240,000	---	---	---	245,000	---	---	485,000	245,000	1,038,000
Ranier	572	---	---	---	410,000	1,188,000	---	---	1,598,000	---	48,000
Raymond	771	---	---	---	1,730,000	---	---	---	1,730,000	490,000	2,648,000
Red Lake Falls	1,401	3,430,000	---	---	1,055,000	405,000	---	---	4,890,000	1,840,000	333,479
Red Wing	16,534	13,500,000	---	---	---	13,422,000	---	---	26,922,000	---	2,276,685
Redwood Falls	5,214	4,860,000	---	---	---	24,186,095	---	---	29,046,095	4,644,999	200,000
Remer	377	144,643	---	---	29,509	---	---	---	174,152	---	394,616
Renville	1,220	110,000	---	---	---	195,000	85,000	---	390,000	390,000	3,653,324
Revere	92	---	---	---	---	80,000	---	---	80,000	---	---

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Rice	1,329	---	---	---	---	---	---	---	---	---	851,000
Rice Lake	4,128	152,000	---	---	7,040,000	---	---	---	7,192,000	3,440,000	287,000
Richfield	36,557	---	7,020,000	---	31,660,000	15,160,000	---	---	53,840,000	12,380,000	---
Richmond	1,457	---	---	---	---	4,208,000	---	---	4,208,000	1,500,000	5,768,786
Riverton	109	---	---	---	---	144,855	---	---	144,855	---	---
Robbinsdale	14,757	9,140,000	4,565,000	---	1,200,000	8,330,000	---	---	23,235,000	3,670,000	---
Rochester	111,907	24,010,000	7,224,787	---	---	191,603,617	119,320,000	---	342,158,404	134,771,000	2,042,346
Rockford	4,380	2,330,000	---	---	2,515,000	4,795,000	1,095,000	---	10,735,000	3,225,000	425,534
Rockville	2,533	---	---	---	---	3,606,000	---	---	3,606,000	1,791,000	4,296,160
Rogers	12,381	---	505,000	---	10,850,000	---	3,780,000	---	15,135,000	410,000	1,467,750
Rollingstone	654	---	---	---	1,135,000	168,000	---	---	1,303,000	1,135,000	---
Roscoe	99	---	---	---	---	185,348	---	---	185,348	---	---
Rose Creek	396	542,000	---	---	---	---	---	---	542,000	---	42,100
Roseau	2,732	92,020	---	---	---	---	---	---	92,020	---	2,568,165
Rosemount	23,042	3,100,000	9,005,000	---	5,865,000	2,515,000	---	980,000	21,465,000	6,250,000	---
Roseville	35,244	27,240,000	---	3,060,000	---	---	---	---	30,300,000	3,200,000	945,000
Rothsay	490	---	---	---	666,620	1,838,380	---	---	2,505,000	128,380	551,123
Royalton	1,236	---	---	---	32,000	2,645,000	---	---	2,677,000	1,415,000	487,000
Rush City	3,076	600,000	---	---	334,000	---	---	---	934,000	---	2,510,105
Rushford	1,761	695,000	---	---	6,975,000	---	443,000	---	8,113,000	2,545,000	4,299,452
Rushford Village	829	---	---	---	307,000	110,520	---	---	417,520	---	284,680
Rushmore	343	35,000	---	---	---	---	---	---	35,000	35,000	499,876
Russell	321	---	---	---	---	---	---	---	---	---	194,268
Ruthton	222	---	---	---	---	85,000	---	---	85,000	85,000	40,432
Rutledge	217	210,000	---	---	---	---	---	---	210,000	---	---
Sabin	541	---	---	---	1,141,110	---	380,040	---	1,521,150	---	464,267
Sacred Heart	515	476,000	---	---	---	1,015,443	---	---	1,491,443	---	1,781,723
Saint Anthony [Hennepin]	9,277	8,880,000	---	7,865,000	14,650,000	---	1,215,000	---	32,610,000	20,140,000	---
Saint Augusta	3,432	725,000	---	---	---	---	---	---	725,000	725,000	4,410,000
Saint Bonifacius	2,379	3,030,000	---	---	---	175,000	---	---	3,205,000	3,205,000	704,711
Saint Charles	3,754	2,810,623	---	---	1,714,377	---	1,780,000	---	6,305,000	3,494,377	29,756
Saint Clair	853	---	---	---	146,530	2,168,857	---	---	2,315,387	213,000	---
Saint Cloud	67,010	26,975,000	2,025,000	---	45,090,000	64,105,000	3,350,000	---	141,545,000	10,015,000	56,457,995
Saint Francis	7,327	---	---	---	1,505,000	23,335,000	7,550,000	---	32,390,000	3,290,000	6,933,000
Saint Hilaire	280	---	---	---	---	---	---	---	---	---	696,560
Saint James	4,571	2,315,000	---	---	---	8,484,000	1,136,454	---	11,935,454	2,186,000	335,000
Saint Joseph	6,772	445,000	---	---	5,685,000	7,940,000	---	1,840,000	15,910,000	7,595,000	5,298,316
Saint Louis Park	48,354	---	4,175,000	---	22,445,000	13,510,000	---	---	40,130,000	12,145,000	2,224,975
Saint Martin	313	---	5,000	---	151,000	35,000	---	---	191,000	---	1,034,761

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Saint Michael	17,081	1,985,000	---	---	19,444,438	---	6,325,562	---	27,755,000	9,090,000	---
Saint Paul	300,353	232,595,353	12,330,000	28,669,000	22,234,647	---	300,213,520	7,170,000	603,212,520	111,433,000	183,835,149
Saint Paul Park	5,441	---	---	---	3,765,000	---	---	---	3,765,000	---	1,187,000
Saint Peter	11,784	16,265,000	3,340,000	---	---	7,410,000	6,620,000	---	33,635,000	21,155,000	36,152,711
Sanborn	320	---	---	---	---	901,000	---	---	901,000	785,000	30,359
Sandstone	2,776	1,995,000	---	---	---	3,660,000	---	---	5,655,000	4,455,000	359,000
Sargeant	55	---	---	---	---	50,000	---	---	50,000	---	---
Sartell	17,203	---	---	---	23,815,000	14,905,000	---	---	38,720,000	38,720,000	11,064,129
Sauk Centre	4,435	3,823,539	---	---	3,550,000	10,679,000	---	---	18,052,539	12,575,000	5,654,221
Sauk Rapids	13,406	5,185,000	---	---	3,250,000	5,505,000	---	---	13,940,000	7,675,000	4,642,784
Savage	30,024	14,875,000	---	---	37,841,200	18,198,800	50,000	---	70,965,000	28,490,000	4,250,395
Scandia	3,896	---	---	---	---	---	---	---	---	---	745,000
Scanlon	987	---	---	---	---	1,040,000	---	---	1,040,000	---	---
Seaforth	82	---	---	---	---	335,000	---	---	335,000	---	---
Sebeka	705	129,200	---	---	2,845,000	236,800	---	---	3,211,000	146,000	100,942
Sedan	47	---	---	---	32,900	---	---	---	32,900	---	---
Shafer	1,047	175,000	---	---	---	1,005,000	---	---	1,180,000	1,180,000	526,603
Shakopee	40,254	445,000	---	---	7,770,000	8,425,000	---	---	16,640,000	13,525,000	---
Shelly	187	---	---	---	---	430,700	---	---	430,700	---	58,479
Sherburn	1,078	4,350,877	---	---	2,375,000	---	992,000	---	7,717,877	1,975,000	---
Shoreview	26,092	8,810,000	---	---	2,680,000	17,835,000	---	---	29,325,000	9,510,000	9,275,000
Shorewood	7,458	---	---	---	---	1,900,000	7,400,000	---	9,300,000	6,420,000	---
Silver Bay	1,849	---	---	---	69,676	---	114,055	---	183,731	---	779,148
Silver Lake	810	70,000	---	---	888,000	125,000	---	---	1,083,000	195,000	---
Skyline	288	---	---	---	---	145,000	---	---	145,000	145,000	440,704
Slayton	2,131	---	---	---	482,022	---	494,416	---	976,438	---	184,833
Sleepy Eye	3,522	---	---	---	7,070,000	3,941,000	---	---	11,011,000	2,270,000	2,691,000
South Haven	190	---	---	---	---	420,000	---	---	420,000	---	60,000
South Saint Paul	20,351	19,470,000	1,815,000	---	1,285,000	---	2,060,000	---	24,630,000	1,415,000	4,855,645
Spicer	1,204	2,480,000	---	---	1,285,000	---	---	---	3,765,000	2,480,000	36,000
Spring Grove	1,309	1,140,000	414,000	---	670,000	2,036,000	---	---	4,260,000	3,024,000	94,648
Spring Lake Park	6,513	3,837,981	---	---	---	---	---	---	3,837,981	---	2,157,531
Spring Park	1,713	2,655,000	---	---	---	---	---	---	2,655,000	---	---
Spring Valley	2,484	---	210,000	---	3,566,000	570,000	760,000	---	5,106,000	1,431,000	74,519
Springfield	2,084	---	---	---	4,005,527	461,473	2,065,513	---	6,532,513	1,285,000	---
Squaw Lake	106	---	---	---	---	---	---	---	---	---	105,442
Stacy	1,500	305,000	---	---	1,990,000	---	1,390,000	---	3,685,000	1,990,000	2,229,000
Staples	2,947	1,395,000	---	---	6,178,000	---	555,000	---	8,128,000	1,635,000	3,399,039
Starbuck	1,294	2,335,000	---	---	591,000	155,000	---	---	3,081,000	2,335,000	659,135

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond									Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	
Steen	185	---	---	---	---	---	---	---	---	---	5,800
Stephen	660	2,460,000	---	---	447,852	759,039	---	---	3,666,891	2,805,000	113,201
Stewart	553	240,000	---	---	824,000	467,000	---	---	1,531,000	240,000	1,703,472
Stewartville	6,252	4,085,000	---	---	2,062,000	1,505,000	---	---	7,652,000	1,690,000	---
Stillwater	19,754	18,630,000	4,325,000	---	---	2,765,000	---	---	25,720,000	10,225,000	---
Stockton	717	---	---	---	---	---	---	---	---	---	5,000
Storden	211	115,000	---	---	1,480,000	---	---	---	1,595,000	280,000	6,708
Strandquist	75	---	---	---	---	---	---	---	---	---	119,586
Sturgeon Lake	413	---	---	---	---	---	---	---	---	---	5,999,000
Sunburg	98	---	---	---	---	---	---	---	---	---	165,661
Sunfish Lake	507	515,000	---	---	---	---	---	---	515,000	---	---
Swanville	337	---	---	---	---	---	---	---	---	---	1,407,000
Tamarack	83	---	---	---	---	---	---	---	---	---	2,892
Taylors Falls	1,011	---	725,000	---	1,110,000	---	---	---	1,835,000	---	922,000
Thief River Falls	8,765	1,615,000	---	---	5,110,000	5,615,000	---	---	12,340,000	---	227,892
Tintah	58	---	---	---	---	---	---	---	---	---	65,486
Tower	497	---	310,000	---	---	68,000	332,427	---	710,427	---	312,000
Tracy	2,132	2,855,075	---	---	5,085,000	---	---	---	7,940,075	3,175,000	577,141
Trimont	719	---	---	---	---	---	107,081	321,000	428,081	---	898,524
Trosky	74	---	---	---	---	---	---	---	---	---	34,000
Truman	1,076	470,000	---	---	266,154	1,719,000	2,120,000	---	4,575,154	---	89,729
Twin Valley	829	---	---	---	---	2,718,000	---	---	2,718,000	2,718,000	17,160
Two Harbors	3,685	---	---	---	---	---	---	---	---	---	7,335,172
Tyler	1,127	244,125	---	---	---	1,840,876	---	---	2,085,001	2,085,001	4,512,057
Ulen	560	---	---	---	---	1,300,800	---	---	1,300,800	95,800	1,376,000
Underwood	340	---	---	---	---	1,624,000	177,394	---	1,801,394	---	---
Upsala	428	---	675,000	---	---	294,000	---	---	969,000	---	272,058
Urbank	50	---	---	---	---	---	96,000	---	96,000	---	---
Utica	272	---	---	---	260,148	---	---	---	260,148	---	61,000
Vadnais Heights	12,490	6,570,000	253,000	---	442,000	---	---	---	7,265,000	---	400,000
Vergas	350	299,000	---	---	310,000	265,000	106,000	---	980,000	564,000	---
Vermillion	431	---	---	---	---	135,000	---	---	135,000	135,000	---
Verndale	595	---	---	---	---	179,000	---	---	179,000	179,000	785,909
Vernon Center	318	---	---	---	15,679	1,455,000	---	---	1,470,679	---	751,261
Vesta	300	---	---	---	90,000	784,000	---	---	874,000	---	35,185
Victoria	8,775	---	895,000	---	11,440,000	5,665,000	8,560,000	---	26,560,000	16,710,000	154,632
Viking	95	---	---	---	---	564,000	---	---	564,000	---	---
Villard	248	15,000	---	---	---	1,243,000	---	---	1,258,000	315,000	---
Virginia	8,591	3,025,000	---	---	---	7,170,000	---	---	10,195,000	5,185,000	35,803,050

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Wabasha	2,494	---	135,000	---	3,720,000	982,000	---	---	4,837,000	712,000	2,479,000
Wabasso	689	---	440,000	---	510,000	2,451,000	149,173	---	3,550,173	1,380,000	18,745
Waconia	11,752	8,545,000	---	---	12,990,000	18,470,000	5,190,978	---	45,195,978	9,985,000	---
Wadena	4,181	---	---	---	750,000	---	---	---	750,000	290,000	8,888,294
Wahkon	194	---	---	---	---	---	---	---	---	---	835,000
Waite Park	7,514	---	1,685,000	---	8,280,000	3,574,614	---	---	13,539,614	9,965,000	210,239
Waldorf	221	---	---	---	---	---	---	---	---	---	39,783
Walker	936	570,000	---	---	---	---	---	---	570,000	205,000	581,751
Walnut Grove	835	---	---	---	---	3,745,000	---	---	3,745,000	1,495,000	---
Walters	68	---	---	---	---	159,534	---	---	159,534	---	97,667
Waltham	150	---	---	---	---	167,000	---	---	167,000	---	512,347
Wanamingo	1,088	---	955,000	---	5,240,000	775,000	95,250	---	7,065,250	5,810,000	637,317
Warren	1,579	280,000	---	---	---	---	3,000,000	---	3,280,000	---	5,400,876
Warroad	1,798	625,000	---	---	---	445,000	---	---	1,070,000	445,000	---
Waseca	9,351	7,020,000	800,000	---	---	1,290,000	---	---	9,110,000	2,745,000	7,011,600
Watertown	4,254	---	---	1,110,000	5,130,000	510,000	---	---	6,750,000	935,000	1,309,000
Waterville	1,868	230,000	---	---	879,000	4,187,000	---	1,345,000	6,641,000	---	47,612
Watkins	953	4,390,000	---	---	---	---	---	---	4,390,000	4,390,000	1,361,000
Watson	198	---	---	---	---	1,528,000	---	---	1,528,000	---	---
Waubun	397	---	---	---	---	98,000	---	---	98,000	---	119,563
Waverly	1,398	---	---	---	270,000	4,955,000	---	---	5,225,000	3,280,000	425,396
Wayzata	4,564	1,665,000	---	---	4,240,000	6,345,000	---	---	12,250,000	1,445,000	---
Welcome	653	295,000	---	---	1,880,000	---	216,444	---	2,391,444	---	628,000
Wells	2,276	650,000	---	---	3,020,000	1,668,523	---	---	5,338,523	2,215,000	901,000
Wendell	160	---	---	---	---	529,569	---	---	529,569	---	---
West Concord	783	260,000	---	---	707,750	1,598,621	---	---	2,566,371	595,000	---
West Saint Paul	20,222	14,655,000	2,655,000	---	14,685,000	1,425,000	335,000	---	33,755,000	16,605,000	---
Westbrook	728	---	---	---	1,430,000	---	---	---	1,430,000	---	---
Wheaton	1,390	---	---	---	---	4,878,612	---	---	4,878,612	730,000	353,008
White Bear Lake	24,811	---	1,280,000	---	2,125,000	---	---	---	3,405,000	---	---
Wilder	61	---	---	---	---	---	---	---	---	---	25,000
Willernie	547	---	---	---	---	---	---	---	---	---	10,958
Williams	192	---	---	---	---	265,000	---	---	265,000	265,000	115,460
Willmar	19,848	---	---	---	10,390,000	38,040,000	6,410,000	---	54,840,000	---	83,266,494
Willow River	397	---	---	---	---	964,918	---	---	964,918	---	---
Wilmont	341	---	---	---	---	---	---	---	---	---	661,000
Wilton	251	---	---	---	---	---	---	---	---	---	28,842
Windom	4,637	---	---	---	7,945,000	---	19,176,782	---	27,121,782	12,210,000	1,394,753
Winger	226	---	---	---	---	---	---	---	---	---	29,626

**Data could not be fully reviewed.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2015

Name of City	Popu-lation	Type of Bond: General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Winnebago	1,354	---	---	---	2,740,000	285,000	---	---	3,025,000	1,175,000	3,602,275
Winona	27,591	2,410,000	---	---	---	1,355,000	---	---	3,765,000	---	4,115,000
Winsted	2,303	3,310,000	---	---	650,000	1,435,000	760,000	---	6,155,000	1,435,000	397,000
Winthrop	1,397	---	665,000	---	480,000	2,325,000	---	---	3,470,000	---	---
Winton	166	---	---	---	---	150,000	---	---	150,000	---	---
Wolf Lake	60	---	---	---	---	---	19,739	---	19,739	---	125,000
Wolverton	138	63,000	---	---	---	---	---	---	63,000	---	5,138
Wood Lake	416	---	---	---	---	733,000	---	---	733,000	---	---
Woodbury	66,974	35,690,000	925,000	---	15,565,000	---	---	---	52,180,000	13,410,000	1,120,095
Woodland	460	37,500	---	---	---	109,711	---	---	147,211	---	---
Woodstock	110	---	---	---	---	277,400	---	---	277,400	---	19,424
Worthington	13,208	5,260,000	---	---	---	2,145,000	230,000	---	7,635,000	230,000	2,130,000
Wrenshall	409	---	---	---	545,000	---	---	---	545,000	545,000	290,000
Wykoff	443	---	---	---	133,000	1,658,000	---	---	1,791,000	133,000	---
Wyoming	7,877	---	---	---	6,304,000	4,195,000	---	---	10,499,000	---	397,177
Zimmerman	5,335	---	---	---	---	---	---	---	---	---	4,285,000
Zumbro Falls	194	---	---	---	---	936,678	---	---	936,678	---	---
Zumbrota	3,387	---	---	---	1,415,000	440,000	---	---	1,855,000	1,415,000	---
State Total	**4,486,517**	**$2,205,186,846**	**$362,837,425**	**$73,254,556**	**$2,155,538,993**	**$1,743,325,642**	**$994,770,247**	**$20,505,595**	**$7,555,419,304**	**$2,143,186,256**	**$1,728,018,092**

**Data could not be fully reviewed.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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	1,696	68,820	1,032,369	1,101,189	163,972	1,067,165	1,231,137	11.8%	1,839,459	66.9%
Adrian	1,230	837,494	327,296	1,164,790	869,901	218,816	1,088,717	-6.5%	845,533	128.8%
Afton	2,906	453,171	61,073	514,244	528,852	81,308	610,160	18.7%	1,203,179	50.7%
Aitkin	2,129	882,802	143,276	1,026,078	843,471	---	843,471	-17.8%	2,205,684	38.2%
Albany	2,656	1,214,849	---	1,214,849	952,655	---	952,655	-21.6%	1,322,107	72.1%
Albert Lea	17,899	10,614,235	2,113,007	12,727,242	10,282,722	2,102,482	12,385,204	-2.7%	13,947,082	88.8%
Alberta	97	176,577	---	176,577	97,207	---	97,207	-44.9%	64,818	150.0%
Albertville	7,317	1,798,358	---	1,798,358	1,876,186	---	1,876,186	4.3%	2,986,007	62.8%
Alexandria	13,340	4,669,464	842,313	5,511,777	5,347,840	369,229	5,717,069	3.7%	10,573,590	54.1%
Alpha	117	216,816	23,202	240,018	252,088	38,439	290,527	21.0%	90,263	321.9%
Alvarado	359	90,021	229,854	319,875	(8,334)	209,729	201,395	-37.0%	239,966	83.9%
Amboy	525	205,188	15,016	220,204	216,569	15,985	232,554	5.6%	362,410	64.2%
Andover	31,704	7,065,133	550,632	7,615,765	7,136,091	595,848	7,731,939	1.5%	11,396,694	67.8%
Annandale	3,331	1,397,748	(131,891)	1,265,857	1,432,985	(110,389)	1,322,596	4.5%	1,847,043	71.6%
Anoka	17,665	4,814,642	1,961,560	6,776,202	5,647,410	2,093,916	7,741,326	14.2%	10,771,839	71.9%
Apple Valley	50,161	14,817,886	---	14,817,886	15,747,100	---	15,747,100	6.3%	25,249,834	62.4%
Appleton	1,362	1,711,121	338,738	2,049,859	1,666,940	---	1,666,940	-18.7%	2,149,283	77.6%
Arco	76	107,599	25,131	132,730	141,112	32,773	173,885	31.0%	60,183	288.9%
Arden Hills	9,847	2,324,883	471,161	2,796,044	3,058,427	449,898	3,508,325	25.5%	4,222,786	83.1%
Arlington	2,211	917,244	271,578	1,188,822	904,325	429,470	1,333,795	12.2%	1,435,665	92.9%
Askov	353	349,464	---	349,464	408,704	---	408,704	17.0%	199,999	204.4%
Atwater	1,139	1,321,635	---	1,321,635	1,119,253	(3,368)	1,115,885	-15.6%	633,567	176.1%
Aurora	1,689	648,753	55,525	704,278	850,358	137,781	988,139	40.3%	1,650,043	59.9%
Austin	25,111	6,927,117	626,252	7,553,369	7,626,243	613,224	8,239,467	9.1%	15,090,959	54.6%
Avon	1,471	1,956,151	279,351	2,235,502	1,979,269	326,298	2,305,567	3.1%	1,286,840	179.2%
Babbitt	1,491	2,061,943	358,485	2,420,428	2,518,450	251,227	2,769,677	14.4%	1,984,868	139.5%
Badger	385	331,922	41,873	373,795	352,109	45,828	397,937	6.5%	380,872	104.5%
Bagley	1,417	919,191	(9,292)	909,899	1,073,083	(8,172)	1,064,911	17.0%	1,066,960	99.8%
Balaton	626	286,928	182,016	468,944	294,370	258,757	553,127	18.0%	743,280	74.4%
Barnesville	2,637	1,243,880	347,902	1,591,782	1,290,204	476,780	1,766,984	11.0%	2,372,895	74.5%
Barnum	611	208,150	113,769	321,919	232,915	119,875	352,790	9.6%	387,245	91.1%
Barrett	411	586,491	---	586,491	659,598	---	659,598	12.5%	330,449	199.6%
Battle Lake	891	939,138	52,510	991,648	1,089,937	65,484	1,155,421	16.5%	735,616	157.1%
Baudette	1,085	647,829	---	647,829	1,062,427	---	1,062,427	64.0%	998,465	106.4%
Baxter	8,065	3,380,495	1,280,934	4,661,429	3,375,735	1,009,175	4,384,910	-5.9%	7,339,016	59.7%
Bayport	3,675	7,904,668	1,038,481	8,943,149	8,403,408	1,253,910	9,657,318	8.0%	2,916,030	331.2%
Beaver Bay	183	511,963	---	511,963	577,401	---	577,401	12.8%	278,185	207.6%
Becker	4,707	1,166,987	458,149	1,625,136	1,451,525	698,937	2,150,462	32.3%	3,864,550	55.6%
Belgrade	737	323,123	99,597	422,720	297,309	100,338	397,647	-5.9%	555,732	71.6%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Belle Plaine	6,742	3,176,091	858,490	4,034,581	2,768,902	996,123	3,765,025	-6.7%	3,479,609	108.2%
Belview	371	366,252	---	366,252	419,731	---	419,731	14.6%	271,264	154.7%
Bemidji	14,969	5,937,728	788,633	6,726,361	6,826,791	4,329,173	11,155,964	65.9%	12,694,139	87.9%
Benson	3,144	1,579,419	711,962	2,291,381	1,626,522	632,925	2,259,447	-1.4%	3,763,218	60.0%
Bertha	479	141,255	134,580	275,835	193,325	153,294	346,619	25.7%	283,679	122.2%
Bethel	473	351,404	---	351,404	421,244	---	421,244	19.9%	259,034	162.6%
Big Lake	10,671	2,507,119	(266,897)	2,240,222	2,602,345	(184,515)	2,417,830	7.9%	3,890,801	62.1%
Bigelow	235	63,459	8,619	72,078	103,683	23,386	127,069	76.3%	126,496	100.5%
Biwabik	1,009	(1,178,293)	75,600	(1,102,693)	(1,054,789)	119,528	(935,261)	15.2%	1,624,413	-57.6%
Blackduck	790	188,942	350,831	539,773	264,709	430,966	695,675	28.9%	538,514	129.2%
Blaine	63,180	9,132,261	3,721,965	12,854,226	10,842,450	7,888,680	18,731,130	45.7%	27,234,603	68.8%
Blooming Prairie	2,000	1,038,889	---	1,038,889	1,122,500	---	1,122,500	8.0%	1,240,245	90.5%
Bloomington	87,224	24,639,354	1,433,340	26,072,694	27,959,764	1,443,291	29,403,055	12.8%	91,544,043	32.1%
Blue Earth	3,288	1,416,109	86,087	1,502,196	2,702,715	(266,831)	2,435,884	62.2%	3,087,838	78.9%
Bluffton	209	161,884	---	161,884	189,833	---	189,833	17.3%	111,835	169.7%
Boyd	162	206,305	---	206,305	155,374	---	155,374	-24.7%	225,776	68.8%
Braham	1,796	914,220	---	914,220	807,836	(334,713)	473,123	-48.2%	1,446,166	32.7%
Brainerd	13,671	2,985,777	434,001	3,419,778	3,410,516	537,355	3,947,871	15.4%	12,874,258	30.7%
Breckenridge	3,327	1,515,482	---	1,515,482	1,515,482	---	1,515,482	---	2,696,191	56.2%
Bricelyn	353	883,794	---	883,794	923,822	---	923,822	4.5%	288,279	320.5%
Brooklyn Center	30,864	10,998,114	(925,440)	10,072,674	11,092,058	(1,817,706)	9,274,352	-7.9%	23,620,706	39.3%
Brooklyn Park	80,215	15,229,276	(28,855)	15,200,421	17,037,648	(105,440)	16,932,208	11.4%	58,852,481	28.8%
Brooten	752	193,793	45,849	239,642	327,352	45,885	373,237	55.7%	408,375	91.4%
Browerville	776	640,547	72,358	712,905	713,194	92,899	806,093	13.1%	515,389	156.4%
Brownton	727	304,323	3,534	307,857	309,143	36,389	345,532	12.2%	592,193	58.3%
Buffalo	16,033	3,545,922	(1,531,014)	2,014,908	4,015,641	(1,562,328)	2,453,313	21.8%	8,316,970	29.5%
Buffalo Lake	681	691,646	---	691,646	231,378	---	231,378	-66.5%	534,253	43.3%
Buhl	994	1,101,094	77,191	1,178,285	1,186,280	85,213	1,271,493	7.9%	773,899	164.3%
Burnsville	61,908	18,116,673	2,784,137	20,900,810	18,205,327	2,385,295	20,590,622	-1.5%	36,291,793	56.7%
Butterfield	577	166,073	190,929	357,002	278,688	174,253	452,941	26.9%	332,781	136.1%
Byron	5,404	777,394	---	777,394	997,966	328,456	1,326,422	70.6%	1,821,869	72.8%
Caledonia	2,823	868,765	---	868,765	1,049,190	148,490	1,197,680	37.9%	1,910,903	62.7%
Callaway	232	3,222	274,031	277,253	781	594,027	594,808	114.5%	286,441	207.7%
Cambridge	8,496	2,842,442	799,038	3,641,480	3,034,046	891,603	3,925,649	7.8%	6,079,283	64.6%
Canby	1,736	1,420,939	30,584	1,451,523	994,799	60,668	1,055,467	-27.3%	1,693,998	62.3%
Cannon Falls	4,115	1,903,728	62,656	1,966,384	2,135,808	64,750	2,200,558	11.9%	3,641,494	60.4%
Carver	4,330	1,181,894	45,446	1,227,340	1,367,477	(2,428)	1,365,049	11.2%	2,236,646	61.0%
Cass Lake	758	685,816	---	685,816	450,249	36,138	486,387	-29.1%	790,044	61.6%
Centerville	4,005	1,317,741	(1,103,264)	214,477	1,167,292	---	1,167,292	444.3%	1,955,970	59.7%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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	344	268,328	2,470	270,798	307,507	---	307,507	13.6%	216,769	141.9%
Champlin	22,741	4,065,191	1,290,047	5,355,238	4,136,926	1,272,673	5,409,599	1.0%	12,254,690	44.1%
Chandler	261	56,595	520,922	577,517	115,121	319,253	434,374	-24.8%	188,687	230.2%
Chanhassen	25,194	5,550,732	228,530	5,779,262	5,258,232	304,476	5,562,708	-3.7%	15,944,026	34.9%
Chaska	25,607	2,536,154	(968,102)	1,568,052	3,085,430	(365,955)	2,719,475	73.4%	26,266,299	10.4%
Chatfield	2,839	892,541	1,277,191	2,169,732	955,313	1,256,709	2,212,022	1.9%	2,450,374	90.3%
Chisago City	5,156	1,017,143	78,024	1,095,167	1,059,788	152,432	1,212,220	10.7%	2,209,603	54.9%
Chisholm	5,006	7,866,837	---	7,866,837	8,530,539	---	8,530,539	8.4%	4,293,741	198.7%
Chokio	387	627,968	36,505	664,473	569,494	71,466	640,960	-3.5%	377,992	169.6%
Circle Pines	4,904	2,958,504	(479,451)	2,479,053	3,016,449	(334,037)	2,682,412	8.2%	2,286,835	117.3%
Clara City	1,317	1,895,510	32,079	1,927,589	1,901,668	514,490	2,416,158	25.3%	1,250,342	193.2%
Clarissa	661	345,907	31,350	377,257	408,885	31,233	440,118	16.7%	322,418	136.5%
Clarkfield	819	1,497,318	(52,910)	1,444,408	1,416,092	(79,251)	1,336,841	-7.4%	869,756	153.7%
Cleveland	714	403,580	19,038	422,618	319,949	(11,414)	308,535	-27.0%	430,102	71.7%
Climax	278	94,344	---	94,344	118,958	---	118,958	26.1%	124,737	95.4%
Cloquet	12,271	4,071,104	818,417	4,889,521	4,049,766	766,440	4,816,206	-1.5%	6,001,266	80.3%
Cohasset	2,767	868,386	---	868,386	925,243	---	925,243	6.5%	1,409,262	65.7%
Cokato	2,747	919,078	139,874	1,058,952	960,046	111,927	1,071,973	1.2%	1,629,071	65.8%
Cold Spring	4,111	1,947,944	(1,179,478)	768,466	2,199,151	(1,229,305)	969,846	26.2%	2,284,034	42.5%
Cologne	1,692	1,842,602	---	1,842,602	2,007,706	---	2,007,706	9.0%	1,004,855	199.8%
Columbia Heights	19,995	7,278,928	3,215,436	10,494,364	6,917,054	1,944,050	8,861,104	-15.6%	13,647,635	64.9%
Columbus	3,828	571,058	2,304,936	2,875,994	1,029,369	1,896,477	2,925,846	1.7%	2,465,359	118.7%
Cook	563	530,221	440,266	970,487	625,470	533,498	1,158,968	19.4%	823,411	140.8%
Coon Rapids	62,527	13,439,561	6,985,862	20,425,423	13,910,270	6,292,400	20,202,670	-1.1%	33,458,701	60.4%
Corcoran	5,475	1,085,355	21,733	1,107,088	1,393,881	29,309	1,423,190	28.6%	3,462,094	41.1%
Cosmos	464	163,767	9,973	173,740	443,027	15,054	458,081	163.7%	373,269	122.7%
Cottage Grove	35,596	9,494,122	(1,079,312)	8,414,810	10,238,054	110,988	10,349,042	23.0%	20,664,721	50.1%
Cottonwood	1,209	462,675	484,001	946,676	640,730	331,462	972,192	2.7%	818,316	118.8%
Courtland	635	294,782	172,626	467,408	166,569	172,851	339,420	-27.4%	180,718	187.8%
Cromwell	243	15,641	151,079	166,720	38,919	169,722	208,641	25.1%	388,627	53.7%
Crookston	7,954	4,925,932	4,137,570	9,063,502	4,493,542	6,394,220	10,887,762	20.1%	6,657,221	163.5%
Crosslake	2,214	2,014,696	---	2,014,696	2,673,473	---	2,673,473	32.7%	2,351,476	113.7%
Crystal	22,852	7,395,794	4,021,948	11,417,742	7,165,437	4,303,015	11,468,452	0.4%	12,885,234	89.0%
Currie	233	56,295	44,811	101,106	67,178	61,216	128,394	27.0%	197,210	65.1%
Dalton	247	31,348	20,348	51,696	53,500	---	53,500	3.5%	126,021	42.5%
Danvers	93	100,225	---	100,225	108,872	---	108,872	8.6%	104,368	104.3%
Darfur	99	152,889	---	152,889	183,325	---	183,325	19.9%	104,176	176.0%
Darwin	356	148,236	18,432	166,668	137,689	18,789	156,478	-6.1%	99,605	157.1%
Dassel	1,462	140,630	153,246	293,876	107,101	32,675	139,776	-52.4%	966,725	14.5%

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[**] New city in 2015.

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		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			
Dawson	1,479	332,510	1,507,422	1,839,932	352,966	1,518,582	1,871,548	1.7%	1,220,267	153.4%
Dayton	5,059	1,457,808	160,086	1,617,894	2,020,749	214,641	2,235,390	38.2%	2,881,034	77.6%
Deephaven	3,727	3,248,290	---	3,248,290	3,198,579	---	3,198,579	-1.5%	2,889,536	110.7%
Deer River	946	(74,221)	476,465	402,244	(158,136)	593,827	435,691	8.3%	1,519,551	28.7%
Delano	5,864	2,139,314	(1,396,187)	743,127	2,264,468	(1,423,122)	841,346	13.2%	2,939,878	28.6%
Delavan	168	398,148	---	398,148	353,149	---	353,149	-11.3%	157,662	224.0%
Detroit Lakes	9,290	3,464,087	876,499	4,340,586	3,816,655	2,131,718	5,948,373	37.0%	7,076,142	84.1%
Dilworth	4,438	1,654,176	---	1,654,176	1,911,047	---	1,911,047	15.5%	1,916,343	99.7%
Dodge Center	2,732	1,181,158	308,526	1,489,684	1,270,999	261,295	1,532,294	2.9%	1,603,409	95.6%
Dover	760	206,064	61,944	268,008	269,086	74,083	343,169	28.0%	215,929	158.9%
Dovray	55	80,736	10,110	90,846	103,937	18,801	122,738	35.1%	43,624	281.4%
Duluth	86,597	10,967,703	15,481,998	26,449,701	13,777,961	15,852,576	29,630,537	12.0%	114,023,347	26.0%
Dundas	1,480	593,991	310,344	904,335	512,538	732,897	1,245,435	37.7%	849,082	146.7%
Dundee	65	49,901	4,919	54,820	56,255	---	56,255	2.6%	39,563	142.2%
Dunnell	156	178,097	26,285	204,382	211,022	28,601	239,623	17.2%	145,864	164.3%
Eagan	67,509	17,186,480	2,240,661	19,427,141	18,602,745	2,263,168	20,865,913	7.4%	31,478,074	66.3%
Eagle Bend	512	465,613	43,815	509,428	470,251	52,352	522,603	2.6%	683,005	76.5%
Eagle Lake	2,932	1,825,215	---	1,825,215	2,420,675	(72,530)	2,348,145	28.7%	1,253,671	187.3%
East Bethel	11,761	2,226,625	---	2,226,625	2,612,481	---	2,612,481	17.3%	4,713,918	55.4%
East Grand Forks	8,774	2,857,761	(73,763)	2,783,998	2,735,436	---	2,735,436	-1.7%	9,079,855	30.1%
East Gull Lake	1,002	328,668	4,901	333,569	293,826	8,301	302,127	-9.4%	689,931	43.8%
Easton	194	563,108	---	563,108	602,950	---	602,950	7.1%	229,060	263.2%
Echo	264	153,795	---	153,795	204,577	---	204,577	33.0%	194,316	105.3%
Eden Prairie	63,187	22,292,187	(130)	22,292,057	22,859,810	(130)	22,859,680	2.5%	45,377,142	50.4%
Edgerton	1,138	1,194,985	484,056	1,679,041	683,008	477,351	1,160,359	-30.9%	1,237,309	93.8%
Edina	50,766	12,995,773	---	12,995,773	13,373,197	---	13,373,197	2.9%	35,870,802	37.3%
Elk River	23,987	6,140,877	4,381,586	10,522,463	6,534,122	6,688,663	13,222,785	25.7%	15,648,128	84.5%
Elko New Market	4,555	986,867	158,700	1,145,567	1,051,973	496,077	1,548,050	35.1%	2,131,941	72.6%
Elmore	581	207,409	62,669	270,078	302,944	56,220	359,164	33.0%	524,856	68.4%
Ely	3,433	2,775,999	579,865	3,355,864	2,611,448	838,358	3,449,806	2.8%	3,833,721	90.0%
Elysian	679	341,565	4,969	346,534	478,787	19,055	497,842	43.7%	615,847	80.8%
Eveleth	3,670	4,592,063	324,411	4,916,474	4,738,337	10,617	4,748,954	-3.4%	4,827,492	98.4%
Excelsior	2,262	1,161,456	130,537	1,291,993	1,166,073	130,496	1,296,569	0.4%	1,876,490	69.1%
Eyota	2,034	754,544	576,846	1,331,390	802,511	612,752	1,415,263	6.3%	674,733	209.8%
Fairfax	1,185	350,817	387,021	737,838	575,116	---	575,116	-22.1%	1,216,716	47.3%
Fairmont	10,421	5,307,359	1,050,190	6,357,549	6,378,754	486,300	6,865,054	8.0%	7,940,078	86.5%
Falcon Heights	5,384	1,334,716	251,368	1,586,084	1,504,383	220,264	1,724,647	8.7%	2,047,310	84.2%
Faribault	23,700	10,656,328	1,066,511	11,722,839	8,038,660	1,401,408	9,440,068	-19.5%	16,639,711	56.7%
Farmington	22,451	4,074,191	208,415	4,282,606	4,738,784	209,814	4,948,598	15.6%	11,097,563	44.6%

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[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Fergus Falls	13,288	5,157,312	3,466,509	8,623,821	5,640,207	3,482,753	9,122,960	5.8%	11,067,870	82.4%
Fertile	857	877,046	(50,578)	826,468	683,519	(62,326)	621,193	-24.8%	812,639	76.4%
Finlayson	306	179,115	93,162	272,277	180,152	100,555	280,707	3.1%	267,836	104.8%
Fisher	436	113,222	---	113,222	194,731	---	194,731	72.0%	205,522	94.7%
Foley	2,712	2,084,424	1,109,086	3,193,510	2,453,668	597,021	3,050,689	-4.5%	1,460,182	208.9%
Forest Lake	20,261	5,046,016	(1,893,169)	3,152,847	5,368,136	(1,013,124)	4,355,012	38.1%	10,731,940	40.6%
Fountain	413	256,878	113,347	370,225	275,134	98,080	373,214	0.8%	191,744	194.6%
Franklin	482	376,292	---	376,292	376,602	---	376,602	0.1%	353,428	106.6%
Frazee	1,395	880,693	159,120	1,039,813	818,128	216,419	1,034,547	-0.5%	936,533	110.5%
Freeport	671	404,850	367,123	771,973	427,880	450,908	878,788	13.8%	482,794	182.0%
Fridley	28,547	8,242,331	1,494,512	9,736,843	8,858,309	1,671,508	10,529,817	8.1%	21,178,020	49.7%
Frost	189	126,215	5,121	131,336	200,861	5,126	205,987	56.8%	199,437	103.3%
Fulda	1,287	309,614	410,362	719,976	291,075	416,746	707,821	-1.7%	891,219	79.4%
Garvin	133	210,984	35,181	246,165	225,638	33,270	258,908	5.2%	104,391	248.0%
Gaylord	2,297	1,287,839	106,180	1,394,019	1,277,934	914,647	2,192,581	57.3%	2,274,348	96.4%
Gem Lake	417	320,746	---	320,746	259,891	---	259,891	-19.0%	386,989	67.2%
Gibbon	766	424,993	10,619	435,612	524,583	40,990	565,573	29.8%	670,022	84.4%
Gilbert	1,802	877,759	267,244	1,145,003	961,933	225,732	1,187,665	3.7%	2,494,548	47.6%
Glencoe	5,540	1,883,423	4,982	1,888,405	2,165,755	32,530	2,198,285	16.4%	4,351,940	50.5%
Glenwood	2,582	1,284,564	35,274	1,319,838	1,266,156	101,422	1,367,578	3.6%	1,977,716	69.1%
Golden Valley	21,571	10,140,108	168,633	10,308,741	10,719,447	202,270	10,921,717	5.9%	23,222,223	47.0%
Good Thunder	551	737,102	41,985	779,087	831,283	41,985	873,268	12.1%	396,444	220.3%
Goodridge	138	(43,658)	7,384	(36,274)	(12,045)	84	(11,961)	67.0%	83,835	-14.3%
Goodview	4,180	1,001,810	---	1,001,810	1,054,175	---	1,054,175	5.2%	1,514,451	69.6%
Granada	281	242,926	68,490	311,416	307,741	71,117	378,858	21.7%	84,527	448.2%
Grand Marais	1,370	2,974,279	272,536	3,246,815	3,302,185	300,226	3,602,411	11.0%	1,775,362	202.9%
Grand Meadow	1,164	626,113	345,345	971,458	634,686	678,907	1,313,593	35.2%	620,642	211.7%
Grand Rapids	11,281	5,234,267	573,213	5,807,480	5,676,907	556,405	6,233,312	7.3%	11,027,624	56.5%
Granite Falls	2,804	1,109,806	801,761	1,911,567	1,147,045	799,581	1,946,626	1.8%	2,678,687	72.7%
Grant	4,126	1,042,385	---	1,042,385	1,181,978	---	1,181,978	13.4%	1,308,177	90.4%
Greenbush	740	474,490	270,210	744,700	264,075	291,169	555,244	-25.4%	481,512	115.3%
Greenfield	2,782	833,049	52,348	885,397	1,017,617	44,007	1,061,624	19.9%	1,250,764	84.9%
Greenwood	702	463,415	8,625	472,040	505,422	443	505,865	7.2%	650,368	77.8%
Grove City	629	521,948	---	521,948	578,566	---	578,566	10.8%	406,153	142.5%
Grygla	224	38,250	150,794	189,044	51,202	140,525	191,727	1.4%	281,948	68.0%
Hadley	58	46,723	---	46,723	76,409	---	76,409	63.5%	48,347	158.0%
Hallock	955	961,435	(10,519)	950,916	712,676	(11,479)	701,197	-26.3%	1,021,842	68.6%
Halstad	593	448,536	(141,473)	307,063	534,409	(146,887)	387,522	26.2%	299,369	129.4%
Ham Lake	15,773	2,912,494	927,343	3,839,837	3,006,918	869,221	3,876,139	0.9%	3,979,691	97.4%

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[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Hamburg	493	368,727	---	368,727	278,475	---	278,475	-24.5%	412,665	67.5%
Hancock	769	643,928	176,096	820,024	892,569	69,924	962,493	17.4%	267,717	359.5%
Hanley Falls	281	98,888	74,945	173,833	115,441	63,420	178,861	2.9%	200,212	89.3%
Hanover	3,264	849,495	---	849,495	857,152	---	857,152	0.9%	1,266,694	67.7%
Hanska	376	232,147	28,204	260,351	243,108	55,539	298,647	14.7%	308,024	97.0%
Harmony	1,023	620,072	229,766	849,838	722,892	276,679	999,571	17.6%	1,017,117	98.3%
Harris	1,128	1,148,725	8,535	1,157,260	1,210,642	7,991	1,218,633	5.3%	322,154	378.3%
Hastings	22,687	3,446,128	3,233,400	6,679,528	3,621,455	3,157,354	6,778,809	1.5%	15,047,546	45.0%
Hayfield	1,336	487,399	42,340	529,739	426,876	48,514	475,390	-10.3%	991,577	47.9%
Hector	1,090	775,248	662,197	1,437,445	1,006,366	647,772	1,654,138	15.1%	1,018,232	162.5%
Henderson	895	251,885	44,324	296,209	228,131	1,077	229,208	-22.6%	589,644	38.9%
Hendricks	706	202,655	14,940	217,595	260,720	7,941	268,661	23.5%	579,900	46.3%
Hendrum	293	20,284	(50,120)	(29,836)	45,304	(209,838)	(164,534)	-451.5%	180,179	-91.3%
Henning	804	315,859	340,397	656,256	354,698	244,713	599,411	-8.7%	513,291	116.8%
Herman	429	411,759	52,341	464,100	436,479	88,514	524,993	13.1%	418,629	125.4%
Hermantown	9,720	3,333,882	614,019	3,947,901	3,386,701	585,872	3,972,573	0.6%	4,969,455	79.9%
Heron Lake	686	889,028	444,703	1,333,731	881,966	516,279	1,398,245	4.8%	507,972	275.3%
Hibbing	16,316	13,737,747	158,304	13,896,051	15,003,381	158,513	15,161,894	9.1%	16,236,193	93.4%
Hills	687	403,591	226,822	630,413	432,619	241,339	673,958	6.9%	308,206	218.7%
Hilltop	799	886,898	---	886,898	1,004,243	---	1,004,243	13.2%	782,142	128.4%
Hinckley	1,815	1,691,743	---	1,691,743	1,536,954	---	1,536,954	-9.1%	1,150,185	133.6%
Hitterdal	203	94,033	(71,990)	22,043	97,329	(65,518)	31,811	44.3%	150,635	21.1%
Hoffman	645	422,469	76,964	499,433	446,640	94,295	540,935	8.3%	463,121	116.8%
Holdingford	718	436,406	---	436,406	481,467	---	481,467	10.3%	433,301	111.1%
Holloway [*]	85	---	---	---	(4,305)	---	(4,305)	---	123,162	-3.5%
Hopkins	19,227	5,523,136	2,840,114	8,363,250	5,779,988	2,921,691	8,701,679	4.0%	15,267,544	57.0%
Houston	964	242,080	293,812	535,892	228,172	266,801	494,973	-7.6%	1,065,484	46.5%
Howard Lake	2,046	1,660,185	84,102	1,744,287	1,805,630	94,473	1,900,103	8.9%	1,510,645	125.8%
Hoyt Lakes	2,019	1,368,924	955,243	2,324,167	1,401,346	1,170,072	2,571,418	10.6%	2,897,394	88.7%
Hugo	14,352	2,316,449	642,099	2,958,548	2,422,714	944,036	3,366,750	13.8%	4,404,669	76.4%
Hutchinson	14,170	6,704,741	495,219	7,199,960	6,678,459	556,150	7,234,609	0.5%	11,938,768	60.6%
Independence	3,565	1,136,764	(25,649)	1,111,115	1,240,733	64,697	1,305,430	17.5%	2,552,439	51.1%
International Falls	6,280	2,498,943	956,584	3,455,527	2,783,763	1,597,220	4,380,983	26.8%	7,601,102	57.6%
Inver Grove Heights	35,071	9,111,824	1,023,281	10,135,105	9,922,952	955,348	10,878,300	7.3%	21,487,369	50.6%
Isanti	5,497	1,681,887	58,771	1,740,658	1,310,488	15,824	1,326,312	-23.8%	3,156,587	42.0%
Ivanhoe	553	108,326	367,353	475,679	176,010	332,682	508,692	6.9%	561,365	90.6%
Jackson	3,359	5,562,749	(1,182,619)	4,380,130	4,904,953	(1,098,143)	3,806,810	-13.1%	3,355,533	113.4%
Janesville	2,287	834,366	179,647	1,014,013	806,506	230,135	1,036,641	2.2%	1,425,044	72.7%
Jasper	611	882,710	225,187	1,107,897	956,190	243,629	1,199,819	8.3%	473,348	253.5%

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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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Jeffers	359	186,976	45,001	231,977	248,689	22,297	270,986	16.8%	300,079	90.3%
Jordan	6,150	1,890,466	447,386	2,337,852	2,110,959	549,533	2,660,492	13.8%	3,092,178	86.0%
Kandiyohi	486	239,567	---	239,567	337,104	---	337,104	40.7%	301,278	111.9%
Karlstad	761	496,643	108,383	605,026	535,289	117,883	653,172	8.0%	609,093	107.2%
Kasota	666	458,164	---	458,164	567,535	---	567,535	23.9%	404,889	140.2%
Kasson	6,192	1,058,417	178,666	1,237,083	1,399,639	191,096	1,590,735	28.6%	3,276,805	48.5%
Kellogg	435	221,033	142,946	363,979	339,327	128,301	467,628	28.5%	308,260	151.7%
Kennedy	175	22,340	95,671	118,011	53,559	---	53,559	-54.6%	200,706	26.7%
Kenyon	1,834	746,769	213,148	959,917	790,943	230,723	1,021,666	6.4%	1,300,573	78.6%
Kimball	781	341,275	236,973	578,248	406,042	272,315	678,357	17.3%	748,688	90.6%
La Crescent	5,142	1,613,272	---	1,613,272	1,438,527	---	1,438,527	-10.8%	3,075,105	46.8%
Lake Benton	675	360,624	176,155	536,779	314,338	240,275	554,613	3.3%	595,758	93.1%
Lake City	5,102	3,765,158	1,384,922	5,150,080	3,738,346	(187,941)	3,550,405	-31.1%	4,973,007	71.4%
Lake Crystal	2,554	2,784,838	64,417	2,849,255	2,657,297	450,210	3,107,507	9.1%	1,808,769	171.8%
Lake Elmo	8,643	2,542,038	201,758	2,743,796	2,754,976	230,437	2,985,413	8.8%	3,442,638	86.7%
Lake Wilson	247	77,005	116,506	193,511	94,273	125,230	219,503	13.4%	172,227	127.4%
Lakefield	1,697	1,236,851	222,211	1,459,062	1,345,818	---	1,345,818	-7.8%	1,078,733	124.8%
Lakeville	59,991	10,850,065	970,461	11,820,526	11,927,644	559,068	12,486,712	5.6%	23,508,295	53.1%
Lamberton	801	306,644	---	306,644	320,606	360,439	681,045	122.1%	773,720	88.0%
Lancaster	346	223,204	92,140	315,344	233,405	93,015	326,420	3.5%	287,253	113.6%
Lanesboro	757	265,181	216,146	481,327	319,705	249,944	569,649	18.3%	1,091,509	52.2%
Lauderdale	2,503	756,799	131,160	887,959	777,741	120,755	898,496	1.2%	1,284,719	69.9%
Le Center	2,496	332,762	(52,991)	279,771	546,394	(65,312)	481,082	72.0%	1,438,109	33.5%
Le Sueur	4,064	956,648	3,102,187	4,058,835	1,132,489	2,905,944	4,038,433	-0.5%	3,934,224	102.6%
LeRoy	931	807,818	(3,398)	804,420	899,692	85,941	985,633	22.5%	543,199	181.4%
Lewiston	1,553	597,190	399,234	996,424	602,801	477,187	1,079,988	8.4%	910,594	118.6%
Lewisville	234	141,003	32,261	173,264	215,567	24,364	239,931	38.5%	130,727	183.5%
Lexington	2,040	892,654	---	892,654	819,388	---	819,388	-8.2%	1,571,135	52.2%
Lindstrom	4,463	1,132,200	19,544	1,151,744	1,036,769	15,698	1,052,467	-8.6%	1,817,185	57.9%
Lino Lakes	20,519	5,053,064	210,385	5,263,449	5,725,736	162,819	5,888,555	11.9%	8,889,647	66.2%
Lismore [*]	230	---	---	---	315,265	75,410	390,675	---	174,135	224.4%
Litchfield	6,761	3,007,706	1,283,808	4,291,514	2,865,944	1,041,397	3,907,341	-9.0%	5,197,284	75.2%
Little Canada	9,941	2,399,847	985,743	3,385,590	1,183,140	615,306	1,798,446	-46.9%	3,894,180	46.2%
Little Falls	8,825	1,031,140	4,187,961	5,219,101	1,371,623	4,890,331	6,261,954	20.0%	4,624,772	135.4%
Littlefork	615	294,453	71,951	366,404	347,676	82,583	430,259	17.4%	623,302	69.0%
Long Lake	1,836	706,854	178,864	885,718	715,996	132,543	848,539	-4.2%	1,581,661	53.6%
Long Prairie	3,407	797,805	91,600	889,405	1,083,330	33,926	1,117,256	25.6%	2,013,805	55.5%
Lonsdale	3,861	2,159,793	---	2,159,793	2,299,798	---	2,299,798	6.5%	2,065,751	111.3%
Lowry	300	97,001	48,583	145,584	131,310	37,968	169,278	16.3%	169,911	99.6%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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	4,707	2,391,185	384,370	2,775,555	2,599,388	418,722	3,018,110	8.7%	4,131,958	73.0%
Lynd	448	119,865	(100,684)	19,181	135,137	(97,362)	37,775	96.9%	149,506	25.3%
Madelia	2,303	1,703,799	---	1,703,799	1,983,268	---	1,983,268	16.4%	1,914,970	103.6%
Madison	1,489	1,406,684	1,129,126	2,535,810	1,312,388	1,172,416	2,484,804	-2.0%	1,561,725	159.1%
Madison Lake	1,170	921,048	557,171	1,478,219	1,024,305	627,620	1,651,925	11.8%	680,981	242.6%
Mahnomen	1,208	1,496,985	---	1,496,985	1,822,891	---	1,822,891	21.8%	1,079,193	168.9%
Mahtomedi	7,845	4,629,393	1,417,262	6,046,655	5,269,722	1,228,004	6,497,726	7.5%	4,112,321	158.0%
Mankato	41,727	10,852,060	3,856,966	14,709,026	11,106,691	3,868,010	14,974,701	1.8%	24,710,636	60.6%
Mantorville	1,212	688,070	239,393	927,463	753,195	234,751	987,946	6.5%	643,943	153.4%
Maple Grove	65,155	7,211,419	3,244,694	10,456,113	7,518,932	3,554,181	11,073,113	5.9%	37,102,020	29.8%
Maple Lake	2,112	1,081,372	567,484	1,648,856	1,045,756	738,337	1,784,093	8.2%	1,301,741	137.1%
Maple Plain	1,783	1,063,008	553,485	1,616,493	1,010,821	631,356	1,642,177	1.6%	1,652,769	99.4%
Mapleton	1,756	823,270	145,432	968,702	986,812	190,335	1,177,147	21.5%	862,094	136.5%
Maplewood	39,742	8,364,322	155,212	8,519,534	7,706,529	40,994	7,747,523	-9.1%	19,504,947	39.7%
Marshall	13,793	6,644,632	(116,363)	6,528,269	6,781,780	(313,951)	6,467,829	-0.9%	12,993,263	49.8%
Mayer	1,960	402,639	---	402,639	577,902	---	577,902	43.5%	585,564	98.7%
Maynard	358	2,084	146,180	148,264	34,606	195,833	230,439	55.4%	354,545	65.0%
Mazeppa	844	276,483	71,807	348,290	285,714	79,006	364,720	4.7%	579,501	62.9%
McIntosh	628	164,136	21,430	185,566	198,488	24,674	223,162	20.3%	365,204	61.1%
Medford	1,262	242,357	16,978	259,335	458,412	17,399	475,811	83.5%	707,142	67.3%
Medina	5,967	2,094,917	505,483	2,600,400	2,166,676	544,060	2,710,736	4.2%	4,376,197	61.9%
Melrose	3,676	1,461,150	261,862	1,723,012	1,565,018	416,860	1,981,878	15.0%	1,832,914	108.1%
Menahga	1,352	398,478	(9,677)	388,801	522,177	(8,881)	513,296	32.0%	1,072,811	47.8%
Mendota Heights	11,105	5,877,087	463,931	6,341,018	6,412,791	414,397	6,827,188	7.7%	7,200,891	94.8%
Mentor	151	131,937	83,050	214,987	139,956	85,533	225,489	4.9%	217,252	103.8%
Middle River	306	236,891	162,879	399,770	195,657	218,621	414,278	3.6%	196,876	210.4%
Milaca	2,914	1,239,737	---	1,239,737	1,363,316	---	1,363,316	10.0%	1,739,413	78.4%
Milan	355	522,202	38,017	560,219	543,335	48,253	591,588	5.6%	247,652	238.9%
Milroy	248	138,964	51,094	190,058	239,513	69,397	308,910	62.5%	224,775	137.4%
Miltona	435	---	(47,831)	(47,831)	(48,464)	(46,269)	(94,733)	-98.1%	307,442	-30.8%
Minneapolis	412,517	102,439,000	139,309,000	241,748,000	104,740,000	152,244,000	256,984,000	6.3%	685,888,410	37.5%
Minneota	1,373	237,757	221,902	459,659	250,220	250,061	500,281	8.8%	894,505	55.9%
Minnesota City	192	212,356	---	212,356	181,690	---	181,690	-14.4%	63,358	286.8%
Minnesota Lake	669	367,682	---	367,682	282,155	58,861	341,016	-7.3%	627,557	54.3%
Minnetonka	51,647	17,387,375	5,160,644	22,548,019	19,392,724	5,131,612	24,524,336	8.8%	31,833,201	77.0%
Minnetrista	7,029	2,693,786	543,984	3,237,770	3,196,165	410,398	3,606,563	11.4%	4,554,176	79.2%
Montevideo	5,327	1,192,469	693,989	1,886,458	1,234,538	665,662	1,900,200	0.7%	3,766,437	50.5%
Montgomery	2,961	981,318	84,052	1,065,370	695,758	167,038	862,796	-19.0%	1,979,873	43.6%
Monticello	13,311	4,204,731	1,927,247	6,131,978	4,873,494	2,613,471	7,486,965	22.1%	9,636,581	77.7%

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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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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	3,110	761,413	564,141	1,325,554	887,447	734,321	1,621,768	22.3%	977,891	165.8%
Moorhead	41,901	15,116,765	4,192,144	19,308,909	15,546,289	4,802,314	20,348,603	5.4%	28,870,066	70.5%
Moose Lake	2,820	2,030,877	---	2,030,877	1,887,308	---	1,887,308	-7.1%	2,059,878	91.6%
Mora	3,518	1,103,924	257,290	1,361,214	1,290,128	698,195	1,988,323	46.1%	2,684,221	74.1%
Morgan	875	987,064	(4,690)	982,374	798,092	(6,436)	791,656	-19.4%	835,577	94.7%
Morris	5,418	2,965,141	---	2,965,141	3,523,905	---	3,523,905	18.8%	4,334,952	81.3%
Morton	383	631,762	---	631,762	760,496	---	760,496	20.4%	428,335	177.5%
Mound	9,209	2,236,205	336,041	2,572,246	2,637,431	392,253	3,029,684	17.8%	5,577,479	54.3%
Mounds View	13,007	9,584,822	---	9,584,822	9,614,413	---	9,614,413	0.3%	7,580,464	126.8%
Mountain Iron	2,898	2,606,725	7,481	2,614,206	2,554,392	8,208	2,562,600	-2.0%	3,259,064	78.6%
Mountain Lake	2,146	1,907,050	597,724	2,504,774	1,786,704	779,531	2,566,235	2.5%	1,799,306	142.6%
Murdock	258	143,165	---	143,165	131,730	---	131,730	-8.0%	209,321	62.9%
New Brighton	22,170	6,367,363	---	6,367,363	6,452,603	(2,428)	6,450,175	1.3%	18,158,200	35.5%
New Hope	21,225	5,805,289	4,771,304	10,576,593	6,063,647	5,431,288	11,494,935	8.7%	12,235,448	93.9%
New London	1,337	691,445	536,987	1,228,432	782,940	622,093	1,405,033	14.4%	926,092	151.7%
New Prague	7,508	4,804,399	101,768	4,906,167	5,106,960	102,798	5,209,758	6.2%	4,399,867	118.4%
New Richland	1,209	852,935	(34,254)	818,681	944,828	(75,237)	869,591	6.2%	741,731	117.2%
New Ulm	13,583	7,125,760	2,030,870	9,156,630	7,515,811	2,248,561	9,764,372	6.6%	16,260,710	60.0%
Newfolden	378	260,143	36,640	296,783	293,609	42,202	335,811	13.2%	228,703	146.8%
Newport	3,582	2,078,117	27,052	2,105,169	2,235,853	820,372	3,056,225	45.2%	2,664,229	114.7%
Nicollet	1,120	282,206	---	282,206	299,418	---	299,418	6.1%	415,663	72.0%
North Branch	10,330	2,495,312	(89,288)	2,406,024	2,668,611	103,211	2,771,822	15.2%	4,502,900	61.6%
North Mankato	13,689	3,315,595	(209,703)	3,105,892	2,169,084	(258,679)	1,910,405	-38.5%	7,453,352	25.6%
North Oaks	5,015	1,358,541	---	1,358,541	1,286,325	---	1,286,325	-5.3%	2,311,733	55.6%
North Saint Paul	12,104	1,682,876	2,043,057	3,725,933	1,757,404	1,952,498	3,709,902	-0.4%	6,575,493	56.4%
Northfield	20,320	6,790,550	695,966	7,486,516	6,794,990	726,654	7,521,644	0.5%	11,436,390	65.8%
Northrop [*]	211	---	---	---	445,787	---	445,787	---	67,968	655.9%
Norwood Young America	3,782	722,141	(817,929)	(95,788)	644,411	(184,737)	459,674	579.9%	2,419,998	19.0%
Nowthen	4,426	1,105,327	---	1,105,327	1,272,078	---	1,272,078	15.1%	1,274,767	99.8%
Oak Grove	8,313	1,256,728	229,892	1,486,620	1,357,801	242,556	1,600,357	7.7%	2,276,906	70.3%
Oak Park Heights	4,706	3,822,001	(345,247)	3,476,754	4,520,743	(372,791)	4,147,952	19.3%	3,800,144	109.2%
Oakdale	28,172	7,015,678	1,083,701	8,099,379	8,802,526	1,583,726	10,386,252	28.2%	12,503,318	83.1%
Ogilvie	353	314,078	---	314,078	343,222	(18,624)	324,598	3.3%	240,736	134.8%
Okabena	187	87,018	---	87,018	96,210	---	96,210	10.6%	174,452	55.1%
Olivia	2,437	509,904	126,106	636,010	620,646	82,512	703,158	10.6%	1,986,165	35.4%
Ormsby	124	128,004	---	128,004	143,730	---	143,730	12.3%	93,278	154.1%
Orono	7,474	3,886,128	5,511	3,891,639	4,233,687	---	4,233,687	8.8%	6,956,250	60.9%
Oronoco	1,443	522,669	15,447	538,116	750,961	11,679	762,640	41.7%	528,874	144.2%
Orr	296	108,130	14,092	122,222	125,874	51,903	177,777	45.5%	395,155	45.0%

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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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Oslo	303	183,497	---	183,497	323,675	---	323,675	76.4%	400,533	80.8%
Osseo	2,656	1,202,598	(144,408)	1,058,190	1,000,142	860,475	1,860,617	75.8%	2,310,873	80.5%
Otsego	15,472	3,313,215	387,033	3,700,248	2,784,976	406,683	3,191,659	-13.7%	4,461,144	71.5%
Ottertail	609	912,363	111,206	1,023,569	1,008,166	120,871	1,129,037	10.3%	417,482	270.4%
Owatonna	25,782	9,764,448	---	9,764,448	10,126,348	---	10,126,348	3.7%	18,813,722	53.8%
Park Rapids	3,928	2,235,401	242,009	2,477,410	2,643,711	187,619	2,831,330	14.3%	3,042,398	93.1%
Parkers Prairie	1,015	706,031	---	706,031	747,247	---	747,247	5.8%	931,274	80.2%
Paynesville	2,454	1,441,626	(980)	1,440,646	1,491,663	(542)	1,491,121	3.5%	1,753,951	85.0%
Pelican Rapids	2,510	1,668,895	198,040	1,866,935	2,205,309	183,480	2,388,789	28.0%	1,498,996	159.4%
Pennock	517	385,621	36,400	422,021	409,347	46,504	455,851	8.0%	252,641	180.4%
Pequot Lakes	2,280	1,252,224	684,099	1,936,323	1,230,972	398,647	1,629,619	-15.8%	1,853,559	87.9%
Perham	3,281	761,902	1,999,632	2,761,534	857,037	2,082,677	2,939,714	6.5%	2,709,940	108.5%
Pillager	465	530,604	112,953	643,557	554,561	116,956	671,517	4.3%	346,423	193.8%
Pine City	3,223	851,072	---	851,072	1,039,195	767,028	1,806,223	112.2%	1,908,382	94.6%
Pine Island	3,371	528,768	43,906	572,674	524,528	73,772	598,300	4.5%	2,186,491	27.4%
Pipestone	4,200	1,204,925	990,963	2,195,888	1,316,195	1,160,337	2,476,532	12.8%	4,036,737	61.3%
Plainview	3,321	1,826,722	16,621	1,843,343	1,897,509	(37,772)	1,859,737	0.9%	2,776,556	67.0%
Plato	309	226,227	49,516	275,743	269,109	58,918	328,027	19.0%	181,609	180.6%
Plummer	295	486,626	43,498	530,124	484,010	21,375	505,385	-4.7%	186,184	271.4%
Plymouth	74,592	12,929,023	611,057	13,540,080	14,529,670	696,890	15,226,560	12.5%	45,143,931	33.7%
Preston	1,326	768,194	555,958	1,324,152	759,349	647,764	1,407,113	6.3%	1,701,912	82.7%
Princeton	4,736	2,401,215	40,524	2,441,739	2,611,217	6,515	2,617,732	7.2%	3,959,745	66.1%
Prinsburg	501	888,557	---	888,557	888,085	---	888,085	-0.1%	322,947	275.0%
Prior Lake	25,049	5,775,937	1,558,266	7,334,203	6,041,095	1,411,263	7,452,358	1.6%	11,387,599	65.4%
Proctor	3,089	1,312,672	---	1,312,672	1,371,249	---	1,371,249	4.5%	2,448,770	56.0%
Quamba	112	120,201	---	120,201	130,005	---	130,005	8.2%	95,743	135.8%
Racine	429	209,061	---	209,061	225,810	---	225,810	8.0%	127,424	177.2%
Ramsey	25,362	6,977,764	743,944	7,721,708	7,271,432	890,603	8,162,035	5.7%	10,374,669	78.7%
Ranier	572	85,421	---	85,421	305,609	---	305,609	257.8%	447,596	68.3%
Raymond	771	266,273	231,510	497,783	372,363	226,797	599,160	20.4%	379,665	157.8%
Red Lake Falls	1,401	150,327	(62,888)	87,439	217,289	(4,359)	212,930	143.5%	993,300	21.4%
Red Wing	16,534	16,274,073	386,371	16,660,444	18,592,326	607,777	19,200,103	15.2%	15,264,781	125.8%
Redwood Falls	5,214	4,409,728	(815,511)	3,594,217	4,890,718	(930,772)	3,959,946	10.2%	6,439,037	61.5%
Renville	1,220	350,873	79,624	430,497	302,760	80,780	383,540	-10.9%	993,201	38.6%
Revere	92	54,000	---	54,000	73,080	---	73,080	35.3%	44,825	163.0%
Rice Lake [**]	4,128	---	---	---	716,224	178,446	894,670	---	1,097,022	81.6%
Richfield	36,557	8,414,671	(1,081,525)	7,333,146	8,601,783	1,052,691	9,654,474	31.7%	29,390,628	32.8%
Richmond	1,457	1,103,974	19,096	1,123,070	1,380,829	34,995	1,415,824	26.1%	787,894	179.7%
Robbinsdale	14,757	4,582,072	(2,455,787)	2,126,285	4,989,002	(2,704,477)	2,284,525	7.4%	10,337,559	22.1%

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Table 20
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Name of City [footnote]	Popu-lation	December 31, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
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Rochester	111,907	29,994,790	6,589,232	36,584,022	31,236,309	8,148,165	39,384,474	7.7%	102,906,735	38.3%
Rockford	4,380	1,265,821	2,036,290	3,302,111	1,335,671	2,256,545	3,592,216	8.8%	2,019,782	177.9%
Rockville	2,533	1,158,495	294,429	1,452,924	958,437	301,774	1,260,211	-13.3%	789,961	159.5%
Rogers	12,381	4,131,865	(1,699,882)	2,431,983	4,427,711	(761,016)	3,666,695	50.8%	7,463,787	49.1%
Rollingstone	654	143,556	32,926	176,482	138,144	36,521	174,665	-1.0%	282,187	61.9%
Roseau	2,732	199,921	399,040	598,961	193,193	264,382	457,575	-23.6%	4,483,922	10.2%
Rosemount	23,042	9,097,409	290,834	9,388,243	9,488,329	190,941	9,679,270	3.1%	11,112,409	87.1%
Roseville	35,244	5,803,244	2,912,894	8,716,138	5,461,454	3,371,101	8,832,555	1.3%	23,923,698	36.9%
Rush City	3,076	636,653	571,625	1,208,278	728,331	229,360	957,691	-20.7%	1,181,133	81.1%
Rushford	1,761	282,375	---	282,375	458,896	---	458,896	62.5%	1,208,552	38.0%
Rushford Village	829	566,165	204,887	771,052	433,811	204,359	638,170	-17.2%	330,766	192.9%
Rushmore	343	231,245	93,009	324,254	252,219	101,395	353,614	9.1%	387,514	91.3%
Russell	321	(24,389)	82,118	57,729	533	70,180	70,713	22.5%	227,432	31.1%
Ruthton	222	239,086	149,927	389,013	275,179	159,752	434,931	11.8%	124,692	348.8%
Sacred Heart	515	471,331	---	471,331	625,446	---	625,446	32.7%	488,082	128.1%
Saint Anthony	9,277	2,384,345	(129,312)	2,255,033	2,338,600	(1,670,273)	668,327	-70.4%	7,425,931	9.0%
Saint Augusta	3,432	543,346	176,154	719,500	662,833	46,416	709,249	-1.4%	705,543	100.5%
Saint Bonifacius	2,379	660,272	---	660,272	801,540	---	801,540	21.4%	1,135,352	70.6%
Saint Charles	3,754	647,656	314,322	961,978	702,086	195,134	897,220	-6.7%	1,914,526	46.9%
Saint Clair	853	720,049	13,784	733,833	741,780	11,172	752,952	2.6%	432,728	174.0%
Saint Cloud	67,010	18,158,190	2,393,653	20,551,843	19,040,017	2,377,024	21,417,041	4.2%	45,982,275	46.6%
Saint Francis	7,327	2,572,375	---	2,572,375	2,755,704	---	2,755,704	7.1%	3,564,150	77.3%
Saint Hilaire	280	(4,117)	---	(4,117)	69,082	---	69,082	1778.0%	189,153	36.5%
Saint James	4,571	2,306,591	(103,243)	2,203,348	2,181,321	(252,023)	1,929,298	-12.4%	3,949,534	48.8%
Saint Joseph	6,772	1,703,275	103,121	1,806,396	1,980,409	75,549	2,055,958	13.8%	2,923,370	70.3%
Saint Louis Park	48,354	15,272,641	(631,032)	14,641,609	16,000,093	950,268	16,950,361	15.8%	51,674,207	32.8%
Saint Michael	17,081	3,375,037	---	3,375,037	3,602,503	---	3,602,503	6.7%	5,792,799	62.2%
Saint Paul	300,353	49,255,371	42,586,171	91,841,542	49,480,661	41,227,414	90,708,075	-1.2%	379,458,895	23.9%
Saint Paul Park	5,441	2,003,502	(26,817)	1,976,685	1,776,142	8,934	1,785,076	-9.7%	2,791,387	63.9%
Saint Peter	11,784	3,771,743	1,041,022	4,812,765	3,813,822	1,091,452	4,905,274	1.9%	8,064,887	60.8%
Sanborn	320	582,766	202,369	785,135	605,107	88,855	693,962	-11.6%	269,743	257.3%
Sandstone	2,776	959,867	---	959,867	1,123,927	760,991	1,884,918	96.4%	958,627	196.6%
Sartell	17,203	2,802,437	(1,329,826)	1,472,611	3,190,074	(904,434)	2,285,640	55.2%	6,113,715	37.4%
Sauk Centre	4,435	1,589,718	1,449,326	3,039,044	1,532,388	1,137,409	2,669,797	-12.2%	3,996,251	66.8%
Sauk Rapids	13,406	3,508,163	---	3,508,163	3,670,576	693,437	4,364,013	24.4%	4,891,542	89.2%
Savage	30,024	6,699,835	504,709	7,204,544	6,799,852	1,318,398	8,118,250	12.7%	12,949,850	62.7%
Scandia	3,896	1,571,307	760	1,572,067	1,737,134	5,396	1,742,530	10.8%	1,555,469	112.0%
Scanlon	987	352,964	---	352,964	418,368	---	418,368	18.5%	412,366	101.5%
Sebeka	705	439,681	---	439,681	549,945	---	549,945	25.1%	611,189	90.0%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Shakopee	40,254	9,824,097	76,342	9,900,439	9,818,537	108,627	9,927,164	0.3%	23,354,523	42.5%
Sherburn	1,078	1,589,211	---	1,589,211	1,857,899	---	1,857,899	16.9%	785,820	236.4%
Shoreview	26,092	4,383,445	2,400,477	6,783,922	4,615,960	2,569,053	7,185,013	5.9%	16,204,278	44.3%
Shorewood	7,458	3,981,475	43,744	4,025,219	4,402,951	53,379	4,456,330	10.7%	3,898,203	114.3%
Silver Bay	1,849	1,776,226	1,018,107	2,794,333	1,965,888	1,072,391	3,038,279	8.7%	2,805,792	108.3%
Silver Lake	810	387,888	231,253	619,141	460,266	217,796	678,062	9.5%	757,319	89.5%
Skyline	288	60,846	---	60,846	97,435	---	97,435	60.1%	43,867	222.1%
Sleepy Eye	3,522	3,875,164	370,604	4,245,768	4,282,725	497,947	4,780,672	12.6%	2,961,737	161.4%
South Haven	190	209,562	---	209,562	272,425	---	272,425	30.0%	353,905	77.0%
South Saint Paul	20,351	9,376,577	(1,612,114)	7,764,463	10,097,092	(1,601,798)	8,495,294	9.4%	24,946,367	34.1%
Spicer	1,204	770,070	824,177	1,594,247	882,760	957,726	1,840,486	15.4%	838,472	219.5%
Spring Grove	1,309	863,307	223,943	1,087,250	855,824	430,566	1,286,390	18.3%	1,092,886	117.7%
Spring Lake Park	6,513	1,554,944	444,062	1,999,006	1,579,446	552,650	2,132,096	6.7%	4,816,631	44.3%
Spring Park	1,713	667,352	---	667,352	702,047	---	702,047	5.2%	1,040,088	67.5%
Spring Valley	2,484	1,084,596	437,688	1,522,284	1,040,316	464,639	1,504,955	-1.1%	1,951,759	77.1%
Springfield	2,084	1,048,552	244,854	1,293,406	1,190,220	332,233	1,522,453	17.7%	2,171,063	70.1%
Stacy	1,500	498,755	70,438	569,193	455,445	51,575	507,020	-10.9%	539,897	93.9%
Staples	2,947	540,749	806,741	1,347,490	576,746	1,063,892	1,640,638	21.8%	1,978,928	82.9%
Stephen	660	257,298	64,306	321,604	303,097	96,311	399,408	24.2%	928,387	43.0%
Stewart	553	1,210,996	---	1,210,996	1,266,614	---	1,266,614	4.6%	604,406	209.6%
Stewartville	6,252	954,251	703,022	1,657,273	1,106,937	663,357	1,770,294	6.8%	2,940,377	60.2%
Stillwater	19,754	4,114,958	3,484,526	7,599,484	4,276,314	3,042,469	7,318,783	-3.7%	13,594,782	53.8%
Stockton	717	446,517	122,303	568,820	417,475	225,299	642,774	13.0%	248,305	258.9%
Storden	211	(66,102)	204,317	138,215	(8,928)	140,659	131,731	-4.7%	163,520	80.6%
Sturgeon Lake	413	325,258	113,010	438,268	122,014	---	122,014	-72.2%	191,731	63.6%
Swanville	337	14,901	(18,187)	(3,286)	89,464	(18,437)	71,027	2261.5%	192,109	37.0%
Thief River Falls	8,765	2,335,344	2,358,383	4,693,727	2,771,056	1,498,546	4,269,602	-9.0%	8,330,240	51.3%
Tower	497	913,314	(30,927)	882,387	630,588	130,800	761,388	-13.7%	1,140,805	66.7%
Tracy	2,132	418,662	1,113,858	1,532,520	639,275	118,080	757,355	-50.6%	2,073,994	36.5%
Trimont	719	645,388	506,598	1,151,986	692,153	274,588	966,741	-16.1%	1,169,105	82.7%
Truman	1,076	854,722	325,052	1,179,774	961,967	358,109	1,320,076	11.9%	866,030	152.4%
Twin Valley	829	586,383	134,948	721,331	595,732	127,922	723,654	0.3%	574,621	125.9%
Two Harbors	3,685	1,411,085	(814,541)	596,544	1,710,289	(797,911)	912,378	52.9%	4,268,968	21.4%
Tyler	1,127	412,783	9,068	421,851	420,598	35,257	455,855	8.1%	989,138	46.1%
Ulen	560	644,016	---	644,016	663,806	---	663,806	3.1%	228,409	290.6%
Underwood	340	256,259	21,197	277,456	292,745	22,543	315,288	13.6%	168,865	186.7%
Upsala	428	501,499	19,538	521,037	580,005	16,973	596,978	14.6%	291,311	204.9%
Vadnais Heights	12,490	2,968,435	40,460	3,008,895	3,231,249	59,600	3,290,849	9.4%	6,168,827	53.3%
Vergas	350	141,817	---	141,817	205,252	641	205,893	45.2%	335,594	61.4%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Verndale	595	721,559	(60,952)	660,607	690,713	(24,896)	665,817	0.8%	409,726	162.5%
Vernon Center	318	584,438	---	584,438	689,544	---	689,544	18.0%	375,408	183.7%
Vesta	300	277,087	8,119	285,206	236,423	8,132	244,555	-14.3%	310,729	78.7%
Victoria	8,775	1,438,242	1,020,925	2,459,167	1,492,458	1,016,163	2,508,621	2.0%	3,804,826	65.9%
Viking	95	40,280	29,219	69,499	63,091	26,105	89,196	28.3%	85,919	103.8%
Villard	248	132,794	130,742	263,536	125,177	(23,553)	101,624	-61.4%	189,148	53.7%
Virginia	8,591	5,005,432	238,280	5,243,712	4,919,700	203,821	5,123,521	-2.3%	9,428,740	54.3%
Wabasha	2,494	2,012,157	---	2,012,157	2,229,896	---	2,229,896	10.8%	2,441,757	91.3%
Wabasso	689	744,694	1,194,299	1,938,993	574,103	1,588,053	2,162,156	11.5%	660,159	327.5%
Waconia	11,752	2,440,659	(15,292)	2,425,367	2,689,463	(64,026)	2,625,437	8.2%	6,333,685	41.5%
Wadena	4,181	2,495,081	428,589	2,923,670	2,604,170	648,232	3,252,402	11.2%	2,560,078	127.0%
Waite Park	7,514	5,617,442	4,239,954	9,857,396	5,604,718	3,080,470	8,685,188	-11.9%	5,459,992	159.1%
Walnut Grove	835	738,291	159,554	897,845	921,422	262,241	1,183,663	31.8%	451,848	262.0%
Wanamingo	1,088	224,716	74,243	298,959	332,242	76,960	409,202	36.9%	1,119,371	36.6%
Warren	1,579	1,046,604	---	1,046,604	585,598	---	585,598	-44.0%	1,646,317	35.6%
Warroad	1,798	3,003,023	2,157,011	5,160,034	3,202,188	2,562,678	5,764,866	11.7%	3,490,257	165.2%
Waseca	9,351	3,078,746	501,736	3,580,482	3,503,891	489,669	3,993,560	11.5%	6,519,015	61.3%
Watertown	4,254	1,442,971	838,024	2,280,995	1,549,740	452,758	2,002,498	-12.2%	1,576,885	127.0%
Waterville	1,868	1,629,107	33,737	1,662,844	1,282,435	25,809	1,308,244	-21.3%	1,095,543	119.4%
Watson	198	115,295	---	115,295	114,894	---	114,894	-0.3%	137,149	83.8%
Waubun	397	227,462	---	227,462	305,310	---	305,310	34.2%	224,972	135.7%
Waverly	1,398	715,491	(90,079)	625,412	1,064,364	(90,794)	973,570	55.7%	957,601	101.7%
Wayzata	4,564	2,495,727	217,181	2,712,908	2,529,396	230,671	2,760,067	1.7%	6,151,515	44.9%
Welcome	653	1,105,171	215,942	1,321,113	1,337,229	240,705	1,577,934	19.4%	598,803	263.5%
Wells	2,276	1,567,331	327,582	1,894,913	1,549,935	331,101	1,881,036	-0.7%	2,166,500	86.8%
West Saint Paul	20,222	8,679,813	3,533,479	12,213,292	9,144,534	3,484,820	12,629,354	3.4%	14,165,269	89.2%
Westbrook	728	304,243	50,768	355,011	368,260	69,239	437,499	23.2%	549,974	79.5%
White Bear Lake	24,811	3,239,843	1,479,116	4,718,959	3,275,500	1,581,488	4,856,988	2.9%	10,957,813	44.3%
Willernie	547	82,324	---	82,324	142,166	---	142,166	72.7%	250,327	56.8%
Williams	192	183,081	111,436	294,517	212,624	132,538	345,162	17.2%	130,330	264.8%
Willmar	19,848	14,017,150	2,646,985	16,664,135	13,945,396	3,167,382	17,112,778	2.7%	14,111,768	121.3%
Willow River	397	227,855	---	227,855	189,597	---	189,597	-16.8%	233,360	81.2%
Wilmont	341	307,815	124,132	431,947	247,588	138,127	385,715	-10.7%	216,080	178.5%
Windom	4,637	2,521,554	2,500,649	5,022,203	2,492,592	2,692,455	5,185,047	3.2%	3,589,192	144.5%
Winger	226	16,605	---	16,605	259,221	---	259,221	1461.1%	105,262	246.3%
Winnebago	1,354	938,476	(955)	937,521	902,780	(220)	902,560	-3.7%	1,365,645	66.1%
Winona	27,591	7,530,904	633,249	8,164,153	9,388,340	684,445	10,072,785	23.4%	15,497,925	65.0%
Winsted	2,303	1,129,025	432,797	1,561,822	893,652	(7,267)	886,385	-43.2%	1,541,368	57.5%
Wood Lake	416	218,849	85,810	304,659	276,536	105,489	382,025	25.4%	647,253	59.0%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Woodbury	66,974	11,282,718	3,129,886	14,412,604	11,738,443	3,301,110	15,039,553	4.4%	30,994,174	48.5%
Worthington	13,208	8,074,075	14,356,396	22,430,471	8,084,365	14,699,258	22,783,623	1.6%	9,107,125	250.2%
Wrenshall	409	330,768	---	330,768	372,078	---	372,078	12.5%	177,019	210.2%
Wykoff	443	402,006	98,836	500,842	357,816	83,986	441,802	-11.8%	414,770	106.5%
Wyoming	7,877	2,688,989	202,418	2,891,407	3,119,857	213,443	3,333,300	15.3%	3,105,243	107.3%
Zimmerman	5,335	1,422,736	167,599	1,590,335	1,789,918	243,854	2,033,772	27.9%	1,899,930	107.0%
Zumbrota	3,387	1,590,791	1,360,173	2,950,964	1,801,565	1,384,831	3,186,396	8.0%	2,264,062	140.7%
State Total	**4,404,736**	**$1,335,487,257**	**$410,546,745**	**$1,746,034,002**	**$1,409,926,994**	**$451,427,998**	**$1,861,354,992**	**6.6%**	**$3,556,629,357**	**52.3%**

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Hendrum	293	20,284	(50,120)	(29,836)	45,304	(209,838)	(164,534)	-451.5%	180,179	-91.3%
Biwabik	1,009	(1,178,293)	75,600	(1,102,693)	(1,054,789)	119,528	(935,261)	15.2%	1,624,413	-57.6%
Miltona	435	---	(47,831)	(47,831)	(48,464)	(46,269)	(94,733)	-98.1%	307,442	-30.8%
Goodridge	138	(43,658)	7,384	(36,274)	(12,045)	84	(11,961)	67.0%	83,835	-14.3%
Holloway [*]	85	---	---	---	(4,305)	---	(4,305)	---	123,162	-3.5%
Saint Anthony	9,277	2,384,345	(129,312)	2,255,033	2,338,600	(1,670,273)	668,327	-70.4%	7,425,931	9.0%
Roseau	2,732	199,921	399,040	598,961	193,193	264,382	457,575	-23.6%	4,483,922	10.2%
Chaska	25,607	2,536,154	(968,102)	1,568,052	3,085,430	(365,955)	2,719,475	73.4%	26,266,299	10.4%
Dassel	1,462	140,630	153,246	293,876	107,101	32,675	139,776	-52.4%	966,725	14.5%
Norwood Young America	3,782	722,141	(817,929)	(95,788)	644,411	(184,737)	459,674	579.9%	2,419,998	19.0%
Hitterdal	203	94,033	(71,990)	22,043	97,329	(65,518)	31,811	44.3%	150,635	21.1%
Two Harbors	3,685	1,411,085	(814,541)	596,544	1,710,289	(797,911)	912,378	52.9%	4,268,968	21.4%
Red Lake Falls	1,401	150,327	(62,888)	87,439	217,289	(4,359)	212,930	143.5%	993,300	21.4%
Robbinsdale	14,757	4,582,072	(2,455,787)	2,126,285	4,989,002	(2,704,477)	2,284,525	7.4%	10,337,559	22.1%
Saint Paul	300,353	49,255,371	42,586,171	91,841,542	49,480,661	41,227,414	90,708,075	-1.2%	379,458,895	23.9%
Lynd	448	119,865	(100,684)	19,181	135,137	(97,362)	37,775	96.9%	149,506	25.3%
North Mankato	13,689	3,315,595	(209,703)	3,105,892	2,169,084	(258,679)	1,910,405	-38.5%	7,453,352	25.6%
Duluth	86,597	10,967,703	15,481,998	26,449,701	13,777,961	15,852,576	29,630,537	12.0%	114,023,347	26.0%
Kennedy	175	22,340	95,671	118,011	53,559	---	53,559	-54.6%	200,706	26.7%
Pine Island	3,371	528,768	43,906	572,674	524,528	73,772	598,300	4.5%	2,186,491	27.4%
Delano	5,864	2,139,314	(1,396,187)	743,127	2,264,468	(1,423,122)	841,346	13.2%	2,939,878	28.6%
Deer River	946	(74,221)	476,465	402,244	(158,136)	593,827	435,691	8.3%	1,519,551	28.7%
Brooklyn Park	80,215	15,229,276	(28,855)	15,200,421	17,037,648	(105,440)	16,932,208	11.4%	58,852,481	28.8%
Buffalo	16,033	3,545,922	(1,531,014)	2,014,908	4,015,641	(1,562,328)	2,453,313	21.8%	8,316,970	29.5%
Maple Grove	65,155	7,211,419	3,244,694	10,456,113	7,518,932	3,554,181	11,073,113	5.9%	37,102,020	29.8%
East Grand Forks	8,774	2,857,761	(73,763)	2,783,998	2,735,436	---	2,735,436	-1.7%	9,079,855	30.1%
Brainerd	13,671	2,985,777	434,001	3,419,778	3,410,516	537,355	3,947,871	15.4%	12,874,258	30.7%
Russell	321	(24,389)	82,118	57,729	533	70,180	70,713	22.5%	227,432	31.1%
Bloomington	87,224	24,639,354	1,433,340	26,072,694	27,959,764	1,443,291	29,403,055	12.8%	91,544,043	32.1%
Braham	1,796	914,220	---	914,220	807,836	(334,713)	473,123	-48.2%	1,446,166	32.7%
Saint Louis Park	48,354	15,272,641	(631,032)	14,641,609	16,000,093	950,268	16,950,361	15.8%	51,674,207	32.8%
Richfield	36,557	8,414,671	(1,081,525)	7,333,146	8,601,783	1,052,691	9,654,474	31.7%	29,390,628	32.8%
Le Center	2,496	332,762	(52,991)	279,771	546,394	(65,312)	481,082	72.0%	1,438,109	33.5%
Plymouth	74,592	12,929,023	611,057	13,540,080	14,529,670	696,890	15,226,560	12.5%	45,143,931	33.7%
South Saint Paul	20,351	9,376,577	(1,612,114)	7,764,463	10,097,092	(1,601,798)	8,495,294	9.4%	24,946,367	34.1%
Chanhassen	25,194	5,550,732	228,530	5,779,262	5,258,232	304,476	5,562,708	-3.7%	15,944,026	34.9%
Olivia	2,437	509,904	126,106	636,010	620,646	82,512	703,158	10.6%	1,986,165	35.4%
New Brighton	22,170	6,367,363	---	6,367,363	6,452,603	(2,428)	6,450,175	1.3%	18,158,200	35.5%
Warren	1,579	1,046,604	---	1,046,604	585,598	---	585,598	-44.0%	1,646,317	35.6%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Tracy	2,132	418,662	1,113,858	1,532,520	639,275	118,080	757,355	-50.6%	2,073,994	36.5%
Saint Hilaire	280	(4,117)	---	(4,117)	69,082	---	69,082	1778.0%	189,153	36.5%
Wanamingo	1,088	224,716	74,243	298,959	332,242	76,960	409,202	36.9%	1,119,371	36.6%
Roseville	35,244	5,803,244	2,912,894	8,716,138	5,461,454	3,371,101	8,832,555	1.3%	23,923,698	36.9%
Swanville	337	14,901	(18,187)	(3,286)	89,464	(18,437)	71,027	2261.5%	192,109	37.0%
Edina	50,766	12,995,773	---	12,995,773	13,373,197	---	13,373,197	2.9%	35,870,802	37.3%
Sartell	17,203	2,802,437	(1,329,826)	1,472,611	3,190,074	(904,434)	2,285,640	55.2%	6,113,715	37.4%
Minneapolis	412,517	102,439,000	139,309,000	241,748,000	104,740,000	152,244,000	256,984,000	6.3%	685,888,410	37.5%
Rushford	1,761	282,375	---	282,375	458,896	---	458,896	62.5%	1,208,552	38.0%
Aitkin	2,129	882,802	143,276	1,026,078	843,471	---	843,471	-17.8%	2,205,684	38.2%
Rochester	111,907	29,994,790	6,589,232	36,584,022	31,236,309	8,148,165	39,384,474	7.7%	102,906,735	38.3%
Renville	1,220	350,873	79,624	430,497	302,760	80,780	383,540	-10.9%	993,201	38.6%
Henderson	895	251,885	44,324	296,209	228,131	1,077	229,208	-22.6%	589,644	38.9%
Brooklyn Center	30,864	10,998,114	(925,440)	10,072,674	11,092,058	(1,817,706)	9,274,352	-7.9%	23,620,706	39.3%
Maplewood	39,742	8,364,322	155,212	8,519,534	7,706,529	40,994	7,747,523	-9.1%	19,504,947	39.7%
Forest Lake	20,261	5,046,016	(1,893,169)	3,152,847	5,368,136	(1,013,124)	4,355,012	38.1%	10,731,940	40.6%
Corcoran	5,475	1,085,355	21,733	1,107,088	1,393,881	29,309	1,423,190	28.6%	3,462,094	41.1%
Waconia	11,752	2,440,659	(15,292)	2,425,367	2,689,463	(64,026)	2,625,437	8.2%	6,333,685	41.5%
Isanti	5,497	1,681,887	58,771	1,740,658	1,310,488	15,824	1,326,312	-23.8%	3,156,587	42.0%
Dalton	247	31,348	20,348	51,696	53,500	---	53,500	3.5%	126,021	42.5%
Cold Spring	4,111	1,947,944	(1,179,478)	768,466	2,199,151	(1,229,305)	969,846	26.2%	2,284,034	42.5%
Shakopee	40,254	9,824,097	76,342	9,900,439	9,818,537	108,627	9,927,164	0.3%	23,354,523	42.5%
Stephen	660	257,298	64,306	321,604	303,097	96,311	399,408	24.2%	928,387	43.0%
Buffalo Lake	681	691,646	---	691,646	231,378	---	231,378	-66.5%	534,253	43.3%
Montgomery	2,961	981,318	84,052	1,065,370	695,758	167,038	862,796	-19.0%	1,979,873	43.6%
East Gull Lake	1,002	328,668	4,901	333,569	293,826	8,301	302,127	-9.4%	689,931	43.8%
Champlin	22,741	4,065,191	1,290,047	5,355,238	4,136,926	1,272,673	5,409,599	1.0%	12,254,690	44.1%
Spring Lake Park	6,513	1,554,944	444,062	1,999,006	1,579,446	552,650	2,132,096	6.7%	4,816,631	44.3%
White Bear Lake	24,811	3,239,843	1,479,116	4,718,959	3,275,500	1,581,488	4,856,988	2.9%	10,957,813	44.3%
Shoreview	26,092	4,383,445	2,400,477	6,783,922	4,615,960	2,569,053	7,185,013	5.9%	16,204,278	44.3%
Farmington	22,451	4,074,191	208,415	4,282,606	4,738,784	209,814	4,948,598	15.6%	11,097,563	44.6%
Wayzata	4,564	2,495,727	217,181	2,712,908	2,529,396	230,671	2,760,067	1.7%	6,151,515	44.9%
Orr	296	108,130	14,092	122,222	125,874	51,903	177,777	45.5%	395,155	45.0%
Hastings	22,687	3,446,128	3,233,400	6,679,528	3,621,455	3,157,354	6,778,809	1.5%	15,047,546	45.0%
Tyler	1,127	412,783	9,068	421,851	420,598	35,257	455,855	8.1%	989,138	46.1%
Little Canada	9,941	2,399,847	985,743	3,385,590	1,183,140	615,306	1,798,446	-46.9%	3,894,180	46.2%
Hendricks	706	202,655	14,940	217,595	260,720	7,941	268,661	23.5%	579,900	46.3%
Houston	964	242,080	293,812	535,892	228,172	266,801	494,973	-7.6%	1,065,484	46.5%
Saint Cloud	67,010	18,158,190	2,393,653	20,551,843	19,040,017	2,377,024	21,417,041	4.2%	45,982,275	46.6%

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[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
La Crescent	5,142	1,613,272	---	1,613,272	1,438,527	---	1,438,527	-10.8%	3,075,105	46.8%
Saint Charles	3,754	647,656	314,322	961,978	702,086	195,134	897,220	-6.7%	1,914,526	46.9%
Golden Valley	21,571	10,140,108	168,633	10,308,741	10,719,447	202,270	10,921,717	5.9%	23,222,223	47.0%
Fairfax	1,185	350,817	387,021	737,838	575,116	---	575,116	-22.1%	1,216,716	47.3%
Gilbert	1,802	877,759	267,244	1,145,003	961,933	225,732	1,187,665	3.7%	2,494,548	47.6%
Menahga	1,352	398,478	(9,677)	388,801	522,177	(8,881)	513,296	32.0%	1,072,811	47.8%
Hayfield	1,336	487,399	42,340	529,739	426,876	48,514	475,390	-10.3%	991,577	47.9%
Woodbury	66,974	11,282,718	3,129,886	14,412,604	11,738,443	3,301,110	15,039,553	4.4%	30,994,174	48.5%
Kasson	6,192	1,058,417	178,666	1,237,083	1,399,639	191,096	1,590,735	28.6%	3,276,805	48.5%
Saint James	4,571	2,306,591	(103,243)	2,203,348	2,181,321	(252,023)	1,929,298	-12.4%	3,949,534	48.8%
Rogers	12,381	4,131,865	(1,699,882)	2,431,983	4,427,711	(761,016)	3,666,695	50.8%	7,463,787	49.1%
Fridley	28,547	8,242,331	1,494,512	9,736,843	8,858,309	1,671,508	10,529,817	8.1%	21,178,020	49.7%
Marshall	13,793	6,644,632	(116,363)	6,528,269	6,781,780	(313,951)	6,467,829	-0.9%	12,993,263	49.8%
Cottage Grove	35,596	9,494,122	(1,079,312)	8,414,810	10,238,054	110,988	10,349,042	23.0%	20,664,721	50.1%
Eden Prairie	63,187	22,292,187	(130)	22,292,057	22,859,810	(130)	22,859,680	2.5%	45,377,142	50.4%
Montevideo	5,327	1,192,469	693,989	1,886,458	1,234,538	665,662	1,900,200	0.7%	3,766,437	50.5%
Glencoe	5,540	1,883,423	4,982	1,888,405	2,165,755	32,530	2,198,285	16.4%	4,351,940	50.5%
Inver Grove Heights	35,071	9,111,824	1,023,281	10,135,105	9,922,952	955,348	10,878,300	7.3%	21,487,369	50.6%
Afton	2,906	453,171	61,073	514,244	528,852	81,308	610,160	18.7%	1,203,179	50.7%
Independence	3,565	1,136,764	(25,649)	1,111,115	1,240,733	64,697	1,305,430	17.5%	2,552,439	51.1%
Thief River Falls	8,765	2,335,344	2,358,383	4,693,727	2,771,056	1,498,546	4,269,602	-9.0%	8,330,240	51.3%
Lexington	2,040	892,654	---	892,654	819,388	---	819,388	-8.2%	1,571,135	52.2%
Lanesboro	757	265,181	216,146	481,327	319,705	249,944	569,649	18.3%	1,091,509	52.2%
Lakeville	59,991	10,850,065	970,461	11,820,526	11,927,644	559,068	12,486,712	5.6%	23,508,295	53.1%
Vadnais Heights	12,490	2,968,435	40,460	3,008,895	3,231,249	59,600	3,290,849	9.4%	6,168,827	53.3%
Long Lake	1,836	706,854	178,864	885,718	715,996	132,543	848,539	-4.2%	1,581,661	53.6%
Cromwell	243	15,641	151,079	166,720	38,919	169,722	208,641	25.1%	388,627	53.7%
Villard	248	132,794	130,742	263,536	125,177	(23,553)	101,624	-61.4%	189,148	53.7%
Owatonna	25,782	9,764,448	---	9,764,448	10,126,348	---	10,126,348	3.7%	18,813,722	53.8%
Stillwater	19,754	4,114,958	3,484,526	7,599,484	4,276,314	3,042,469	7,318,783	-3.7%	13,594,782	53.8%
Alexandria	13,340	4,669,464	842,313	5,511,777	5,347,840	369,229	5,717,069	3.7%	10,573,590	54.1%
Mound	9,209	2,236,205	336,041	2,572,246	2,637,431	392,253	3,029,684	17.8%	5,577,479	54.3%
Virginia	8,591	5,005,432	238,280	5,243,712	4,919,700	203,821	5,123,521	-2.3%	9,428,740	54.3%
Minnesota Lake	669	367,682	---	367,682	282,155	58,861	341,016	-7.3%	627,557	54.3%
Austin	25,111	6,927,117	626,252	7,553,369	7,626,243	613,224	8,239,467	9.1%	15,090,959	54.6%
Chisago City	5,156	1,017,143	78,024	1,095,167	1,059,788	152,432	1,212,220	10.7%	2,209,603	54.9%
Okabena	187	87,018	---	87,018	96,210	---	96,210	10.6%	174,452	55.1%
East Bethel	11,761	2,226,625	---	2,226,625	2,612,481	---	2,612,481	17.3%	4,713,918	55.4%
Long Prairie	3,407	797,805	91,600	889,405	1,083,330	33,926	1,117,256	25.6%	2,013,805	55.5%

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Table 21
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Name of City [footnote]	Popu-lation	December 31, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
North Oaks	5,015	1,358,541	---	1,358,541	1,286,325	---	1,286,325	-5.3%	2,311,733	55.6%
Becker	4,707	1,166,987	458,149	1,625,136	1,451,525	698,937	2,150,462	32.3%	3,864,550	55.6%
Minneota	1,373	237,757	221,902	459,659	250,220	250,061	500,281	8.8%	894,505	55.9%
Proctor	3,089	1,312,672	---	1,312,672	1,371,249	---	1,371,249	4.5%	2,448,770	56.0%
Breckenridge	3,327	1,515,482	---	1,515,482	1,515,482	---	1,515,482	---	2,696,191	56.2%
North Saint Paul	12,104	1,682,876	2,043,057	3,725,933	1,757,404	1,952,498	3,709,902	-0.4%	6,575,493	56.4%
Grand Rapids	11,281	5,234,267	573,213	5,807,480	5,676,907	556,405	6,233,312	7.3%	11,027,624	56.5%
Faribault	23,700	10,656,328	1,066,511	11,722,839	8,038,660	1,401,408	9,440,068	-19.5%	16,639,711	56.7%
Burnsville	61,908	18,116,673	2,784,137	20,900,810	18,205,327	2,385,295	20,590,622	-1.5%	36,291,793	56.7%
Willernie	547	82,324	---	82,324	142,166	---	142,166	72.7%	250,327	56.8%
Hopkins	19,227	5,523,136	2,840,114	8,363,250	5,779,988	2,921,691	8,701,679	4.0%	15,267,544	57.0%
Winsted	2,303	1,129,025	432,797	1,561,822	893,652	(7,267)	886,385	-43.2%	1,541,368	57.5%
International Falls	6,280	2,498,943	956,584	3,455,527	2,783,763	1,597,220	4,380,983	26.8%	7,601,102	57.6%
Lindstrom	4,463	1,132,200	19,544	1,151,744	1,036,769	15,698	1,052,467	-8.6%	1,817,185	57.9%
Brownton	727	304,323	3,534	307,857	309,143	36,389	345,532	12.2%	592,193	58.3%
Wood Lake	416	218,849	85,810	304,659	276,536	105,489	382,025	25.4%	647,253	59.0%
Centerville	4,005	1,317,741	(1,103,264)	214,477	1,167,292	---	1,167,292	444.3%	1,955,970	59.7%
Baxter	8,065	3,380,495	1,280,934	4,661,429	3,375,735	1,009,175	4,384,910	-5.9%	7,339,016	59.7%
Aurora	1,689	648,753	55,525	704,278	850,358	137,781	988,139	40.3%	1,650,043	59.9%
Benson	3,144	1,579,419	711,962	2,291,381	1,626,522	632,925	2,259,447	-1.4%	3,763,218	60.0%
New Ulm	13,583	7,125,760	2,030,870	9,156,630	7,515,811	2,248,561	9,764,372	6.6%	16,260,710	60.0%
Stewartville	6,252	954,251	703,022	1,657,273	1,106,937	663,357	1,770,294	6.8%	2,940,377	60.2%
Coon Rapids	62,527	13,439,561	6,985,862	20,425,423	13,910,270	6,292,400	20,202,670	-1.1%	33,458,701	60.4%
Cannon Falls	4,115	1,903,728	62,656	1,966,384	2,135,808	64,750	2,200,558	11.9%	3,641,494	60.4%
Hutchinson	14,170	6,704,741	495,219	7,199,960	6,678,459	556,150	7,234,609	0.5%	11,938,768	60.6%
Mankato	41,727	10,852,060	3,856,966	14,709,026	11,106,691	3,868,010	14,974,701	1.8%	24,710,636	60.6%
Saint Peter	11,784	3,771,743	1,041,022	4,812,765	3,813,822	1,091,452	4,905,274	1.9%	8,064,887	60.8%
Orono	7,474	3,886,128	5,511	3,891,639	4,233,687	---	4,233,687	8.8%	6,956,250	60.9%
Carver	4,330	1,181,894	45,446	1,227,340	1,367,477	(2,428)	1,365,049	11.2%	2,236,646	61.0%
McIntosh	628	164,136	21,430	185,566	198,488	24,674	223,162	20.3%	365,204	61.1%
Waseca	9,351	3,078,746	501,736	3,580,482	3,503,891	489,669	3,993,560	11.5%	6,519,015	61.3%
Pipestone	4,200	1,204,925	990,963	2,195,888	1,316,195	1,160,337	2,476,532	12.8%	4,036,737	61.3%
Vergas	350	141,817	---	141,817	205,252	641	205,893	45.2%	335,594	61.4%
Redwood Falls	5,214	4,409,728	(815,511)	3,594,217	4,890,718	(930,772)	3,959,946	10.2%	6,439,037	61.5%
North Branch	10,330	2,495,312	(89,288)	2,406,024	2,668,611	103,211	2,771,822	15.2%	4,502,900	61.6%
Cass Lake	758	685,816	---	685,816	450,249	36,138	486,387	-29.1%	790,044	61.6%
Rollingstone	654	143,556	32,926	176,482	138,144	36,521	174,665	-1.0%	282,187	61.9%
Medina	5,967	2,094,917	505,483	2,600,400	2,166,676	544,060	2,710,736	4.2%	4,376,197	61.9%
Big Lake	10,671	2,507,119	(266,897)	2,240,222	2,602,345	(184,515)	2,417,830	7.9%	3,890,801	62.1%

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Name of City [footnote]	Popu-lation	December 31, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Saint Michael	17,081	3,375,037	---	3,375,037	3,602,503	---	3,602,503	6.7%	5,792,799	62.2%
Canby	1,736	1,420,939	30,584	1,451,523	994,799	60,668	1,055,467	-27.3%	1,693,998	62.3%
Apple Valley	50,161	14,817,886	---	14,817,886	15,747,100	---	15,747,100	6.3%	25,249,834	62.4%
Caledonia	2,823	868,765	---	868,765	1,049,190	148,490	1,197,680	37.9%	1,910,903	62.7%
Savage	30,024	6,699,835	504,709	7,204,544	6,799,852	1,318,398	8,118,250	12.7%	12,949,850	62.7%
Albertville	7,317	1,798,358	---	1,798,358	1,876,186	---	1,876,186	4.3%	2,986,007	62.8%
Murdock	258	143,165	---	143,165	131,730	---	131,730	-8.0%	209,321	62.9%
Mazeppa	844	276,483	71,807	348,290	285,714	79,006	364,720	4.7%	579,501	62.9%
Sturgeon Lake	413	325,258	113,010	438,268	122,014	---	122,014	-72.2%	191,731	63.6%
Saint Paul Park	5,441	2,003,502	(26,817)	1,976,685	1,776,142	8,934	1,785,076	-9.7%	2,791,387	63.9%
Amboy	525	205,188	15,016	220,204	216,569	15,985	232,554	5.6%	362,410	64.2%
Cambridge	8,496	2,842,442	799,038	3,641,480	3,034,046	891,603	3,925,649	7.8%	6,079,283	64.6%
Columbia Heights	19,995	7,278,928	3,215,436	10,494,364	6,917,054	1,944,050	8,861,104	-15.6%	13,647,635	64.9%
Winona	27,591	7,530,904	633,249	8,164,153	9,388,340	684,445	10,072,785	23.4%	15,497,925	65.0%
Maynard	358	2,084	146,180	148,264	34,606	195,833	230,439	55.4%	354,545	65.0%
Currie	233	56,295	44,811	101,106	67,178	61,216	128,394	27.0%	197,210	65.1%
Prior Lake	25,049	5,775,937	1,558,266	7,334,203	6,041,095	1,411,263	7,452,358	1.6%	11,387,599	65.4%
Cohasset	2,767	868,386	---	868,386	925,243	---	925,243	6.5%	1,409,262	65.7%
Northfield	20,320	6,790,550	695,966	7,486,516	6,794,990	726,654	7,521,644	0.5%	11,436,390	65.8%
Cokato	2,747	919,078	139,874	1,058,952	960,046	111,927	1,071,973	1.2%	1,629,071	65.8%
Victoria	8,775	1,438,242	1,020,925	2,459,167	1,492,458	1,016,163	2,508,621	2.0%	3,804,826	65.9%
Winnebago	1,354	938,476	(955)	937,521	902,780	(220)	902,560	-3.7%	1,365,645	66.1%
Princeton	4,736	2,401,215	40,524	2,441,739	2,611,217	6,515	2,617,732	7.2%	3,959,745	66.1%
Lino Lakes	20,519	5,053,064	210,385	5,263,449	5,725,736	162,819	5,888,555	11.9%	8,889,647	66.2%
Eagan	67,509	17,186,480	2,240,661	19,427,141	18,602,745	2,263,168	20,865,913	7.4%	31,478,074	66.3%
Tower	497	913,314	(30,927)	882,387	630,588	130,800	761,388	-13.7%	1,140,805	66.7%
Sauk Centre	4,435	1,589,718	1,449,326	3,039,044	1,532,388	1,137,409	2,669,797	-12.2%	3,996,251	66.8%
Ada	1,696	68,820	1,032,369	1,101,189	163,972	1,067,165	1,231,137	11.8%	1,839,459	66.9%
Plainview	3,321	1,826,722	16,621	1,843,343	1,897,509	(37,772)	1,859,737	0.9%	2,776,556	67.0%
Gem Lake	417	320,746	---	320,746	259,891	---	259,891	-19.0%	386,989	67.2%
Medford	1,262	242,357	16,978	259,335	458,412	17,399	475,811	83.5%	707,142	67.3%
Hamburg	493	368,727	---	368,727	278,475	---	278,475	-24.5%	412,665	67.5%
Spring Park	1,713	667,352	---	667,352	702,047	---	702,047	5.2%	1,040,088	67.5%
Hanover	3,264	849,495	---	849,495	857,152	---	857,152	0.9%	1,266,694	67.7%
Andover	31,704	7,065,133	550,632	7,615,765	7,136,091	595,848	7,731,939	1.5%	11,396,694	67.8%
Grygla	224	38,250	150,794	189,044	51,202	140,525	191,727	1.4%	281,948	68.0%
Ranier	572	85,421	---	85,421	305,609	---	305,609	257.8%	447,596	68.3%
Elmore	581	207,409	62,669	270,078	302,944	56,220	359,164	33.0%	524,856	68.4%
Hallock	955	961,435	(10,519)	950,916	712,676	(11,479)	701,197	-26.3%	1,021,842	68.6%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Blaine	63,180	9,132,261	3,721,965	12,854,226	10,842,450	7,888,680	18,731,130	45.7%	27,234,603	68.8%
Boyd	162	206,305	---	206,305	155,374	---	155,374	-24.7%	225,776	68.8%
Littlefork	615	294,453	71,951	366,404	347,676	82,583	430,259	17.4%	623,302	69.0%
Excelsior	2,262	1,161,456	130,537	1,291,993	1,166,073	130,496	1,296,569	0.4%	1,876,490	69.1%
Glenwood	2,582	1,284,564	35,274	1,319,838	1,266,156	101,422	1,367,578	3.6%	1,977,716	69.1%
Goodview	4,180	1,001,810	---	1,001,810	1,054,175	---	1,054,175	5.2%	1,514,451	69.6%
Lauderdale	2,503	756,799	131,160	887,959	777,741	120,755	898,496	1.2%	1,284,719	69.9%
Springfield	2,084	1,048,552	244,854	1,293,406	1,190,220	332,233	1,522,453	17.7%	2,171,063	70.1%
Oak Grove	8,313	1,256,728	229,892	1,486,620	1,357,801	242,556	1,600,357	7.7%	2,276,906	70.3%
Saint Joseph	6,772	1,703,275	103,121	1,806,396	1,980,409	75,549	2,055,958	13.8%	2,923,370	70.3%
Moorhead	41,901	15,116,765	4,192,144	19,308,909	15,546,289	4,802,314	20,348,603	5.4%	28,870,066	70.5%
Saint Bonifacius	2,379	660,272	---	660,272	801,540	---	801,540	21.4%	1,135,352	70.6%
Lake City	5,102	3,765,158	1,384,922	5,150,080	3,738,346	(187,941)	3,550,405	-31.1%	4,973,007	71.4%
Otsego	15,472	3,313,215	387,033	3,700,248	2,784,976	406,683	3,191,659	-13.7%	4,461,144	71.5%
Belgrade	737	323,123	99,597	422,720	297,309	100,338	397,647	-5.9%	555,732	71.6%
Annandale	3,331	1,397,748	(131,891)	1,265,857	1,432,985	(110,389)	1,322,596	4.5%	1,847,043	71.6%
Cleveland	714	403,580	19,038	422,618	319,949	(11,414)	308,535	-27.0%	430,102	71.7%
Anoka	17,665	4,814,642	1,961,560	6,776,202	5,647,410	2,093,916	7,741,326	14.2%	10,771,839	71.9%
Nicollet	1,120	282,206	---	282,206	299,418	---	299,418	6.1%	415,663	72.0%
Albany	2,656	1,214,849	---	1,214,849	952,655	---	952,655	-21.6%	1,322,107	72.1%
Elko New Market	4,555	986,867	158,700	1,145,567	1,051,973	496,077	1,548,050	35.1%	2,131,941	72.6%
Granite Falls	2,804	1,109,806	801,761	1,911,567	1,147,045	799,581	1,946,626	1.8%	2,678,687	72.7%
Janesville	2,287	834,366	179,647	1,014,013	806,506	230,135	1,036,641	2.2%	1,425,044	72.7%
Byron	5,404	777,394	---	777,394	997,966	328,456	1,326,422	70.6%	1,821,869	72.8%
Luverne	4,707	2,391,185	384,370	2,775,555	2,599,388	418,722	3,018,110	8.7%	4,131,958	73.0%
Mora	3,518	1,103,924	257,290	1,361,214	1,290,128	698,195	1,988,323	46.1%	2,684,221	74.1%
Balaton	626	286,928	182,016	468,944	294,370	258,757	553,127	18.0%	743,280	74.4%
Barnesville	2,637	1,243,880	347,902	1,591,782	1,290,204	476,780	1,766,984	11.0%	2,372,895	74.5%
Litchfield	6,761	3,007,706	1,283,808	4,291,514	2,865,944	1,041,397	3,907,341	-9.0%	5,197,284	75.2%
Hugo	14,352	2,316,449	642,099	2,958,548	2,422,714	944,036	3,366,750	13.8%	4,404,669	76.4%
Fertile	857	877,046	(50,578)	826,468	683,519	(62,326)	621,193	-24.8%	812,639	76.4%
Eagle Bend	512	465,613	43,815	509,428	470,251	52,352	522,603	2.6%	683,005	76.5%
South Haven	190	209,562	---	209,562	272,425	---	272,425	30.0%	353,905	77.0%
Minnetonka	51,647	17,387,375	5,160,644	22,548,019	19,392,724	5,131,612	24,524,336	8.8%	31,833,201	77.0%
Spring Valley	2,484	1,084,596	437,688	1,522,284	1,040,316	464,639	1,504,955	-1.1%	1,951,759	77.1%
Saint Francis	7,327	2,572,375	---	2,572,375	2,755,704	---	2,755,704	7.1%	3,564,150	77.3%
Appleton	1,362	1,711,121	338,738	2,049,859	1,666,940	---	1,666,940	-18.7%	2,149,283	77.6%
Dayton	5,059	1,457,808	160,086	1,617,894	2,020,749	214,641	2,235,390	38.2%	2,881,034	77.6%
Monticello	13,311	4,204,731	1,927,247	6,131,978	4,873,494	2,613,471	7,486,965	22.1%	9,636,581	77.7%

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[**] New city in 2015.

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, 2014 General Fund Unrestricted Fund Balance	December 31, 2014 Special Revenue Funds Unrestricted Fund Balance	December 31, 2014 Total Unrestricted Fund Balance	December 31, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	2014/2015 Percent Change	2015 Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Greenwood	702	463,415	8,625	472,040	505,422	443	505,865	7.2%	650,368	77.8%
Milaca	2,914	1,239,737	---	1,239,737	1,363,316	---	1,363,316	10.0%	1,739,413	78.4%
Kenyon	1,834	746,769	213,148	959,917	790,943	230,723	1,021,666	6.4%	1,300,573	78.6%
Mountain Iron	2,898	2,606,725	7,481	2,614,206	2,554,392	8,208	2,562,600	-2.0%	3,259,064	78.6%
Ramsey	25,362	6,977,764	743,944	7,721,708	7,271,432	890,603	8,162,035	5.7%	10,374,669	78.7%
Vesta	300	277,087	8,119	285,206	236,423	8,132	244,555	-14.3%	310,729	78.7%
Blue Earth	3,288	1,416,109	86,087	1,502,196	2,702,715	(266,831)	2,435,884	62.2%	3,087,838	78.9%
Minnetrista	7,029	2,693,786	543,984	3,237,770	3,196,165	410,398	3,606,563	11.4%	4,554,176	79.2%
Fulda	1,287	309,614	410,362	719,976	291,075	416,746	707,821	-1.7%	891,219	79.4%
Westbrook	728	304,243	50,768	355,011	368,260	69,239	437,499	23.2%	549,974	79.5%
Hermantown	9,720	3,333,882	614,019	3,947,901	3,386,701	585,872	3,972,573	0.6%	4,969,455	79.9%
Parkers Prairie	1,015	706,031	---	706,031	747,247	---	747,247	5.8%	931,274	80.2%
Cloquet	12,271	4,071,104	818,417	4,889,521	4,049,766	766,440	4,816,206	-1.5%	6,001,266	80.3%
Osseo	2,656	1,202,598	(144,408)	1,058,190	1,000,142	860,475	1,860,617	75.8%	2,310,873	80.5%
Storden	211	(66,102)	204,317	138,215	(8,928)	140,659	131,731	-4.7%	163,520	80.6%
Oslo	303	183,497	---	183,497	323,675	---	323,675	76.4%	400,533	80.8%
Elysian	679	341,565	4,969	346,534	478,787	19,055	497,842	43.7%	615,847	80.8%
Rush City	3,076	636,653	571,625	1,208,278	728,331	229,360	957,691	-20.7%	1,181,133	81.1%
Willow River	397	227,855	---	227,855	189,597	---	189,597	-16.8%	233,360	81.2%
Morris	5,418	2,965,141	---	2,965,141	3,523,905	---	3,523,905	18.8%	4,334,952	81.3%
Rice Lake [**]	4,128	---	---	---	716,224	178,446	894,670	---	1,097,022	81.6%
Fergus Falls	13,288	5,157,312	3,466,509	8,623,821	5,640,207	3,482,753	9,122,960	5.8%	11,067,870	82.4%
Preston	1,326	768,194	555,958	1,324,152	759,349	647,764	1,407,113	6.3%	1,701,912	82.7%
Trimont	719	645,388	506,598	1,151,986	692,153	274,588	966,741	-16.1%	1,169,105	82.7%
Staples	2,947	540,749	806,741	1,347,490	576,746	1,063,892	1,640,638	21.8%	1,978,928	82.9%
Oakdale	28,172	7,015,678	1,083,701	8,099,379	8,802,526	1,583,726	10,386,252	28.2%	12,503,318	83.1%
Arden Hills	9,847	2,324,883	471,161	2,796,044	3,058,427	449,898	3,508,325	25.5%	4,222,786	83.1%
Watson	198	115,295	---	115,295	114,894	---	114,894	-0.3%	137,149	83.8%
Alvarado	359	90,021	229,854	319,875	(8,334)	209,729	201,395	-37.0%	239,966	83.9%
Detroit Lakes	9,290	3,464,087	876,499	4,340,586	3,816,655	2,131,718	5,948,373	37.0%	7,076,142	84.1%
Falcon Heights	5,384	1,334,716	251,368	1,586,084	1,504,383	220,264	1,724,647	8.7%	2,047,310	84.2%
Gibbon	766	424,993	10,619	435,612	524,583	40,990	565,573	29.8%	670,022	84.4%
Elk River	23,987	6,140,877	4,381,586	10,522,463	6,534,122	6,688,663	13,222,785	25.7%	15,648,128	84.5%
Greenfield	2,782	833,049	52,348	885,397	1,017,617	44,007	1,061,624	19.9%	1,250,764	84.9%
Paynesville	2,454	1,441,626	(980)	1,440,646	1,491,663	(542)	1,491,121	3.5%	1,753,951	85.0%
Jordan	6,150	1,890,466	447,386	2,337,852	2,110,959	549,533	2,660,492	13.8%	3,092,178	86.0%
Fairmont	10,421	5,307,359	1,050,190	6,357,549	6,378,754	486,300	6,865,054	8.0%	7,940,078	86.5%
Lake Elmo	8,643	2,542,038	201,758	2,743,796	2,754,976	230,437	2,985,413	8.8%	3,442,638	86.7%
Wells	2,276	1,567,331	327,582	1,894,913	1,549,935	331,101	1,881,036	-0.7%	2,166,500	86.8%

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[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rosemount	23,042	9,097,409	290,834	9,388,243	9,488,329	190,941	9,679,270	3.1%	11,112,409	87.1%
Bemidji	14,969	5,937,728	788,633	6,726,361	6,826,791	4,329,173	11,155,964	65.9%	12,694,139	87.9%
Pequot Lakes	2,280	1,252,224	684,099	1,936,323	1,230,972	398,647	1,629,619	-15.8%	1,853,559	87.9%
Lamberton	801	306,644	---	306,644	320,606	360,439	681,045	122.1%	773,720	88.0%
Hoyt Lakes	2,019	1,368,924	955,243	2,324,167	1,401,346	1,170,072	2,571,418	10.6%	2,897,394	88.7%
Albert Lea	17,899	10,614,235	2,113,007	12,727,242	10,282,722	2,102,482	12,385,204	-2.7%	13,947,082	88.8%
Crystal	22,852	7,395,794	4,021,948	11,417,742	7,165,437	4,303,015	11,468,452	0.4%	12,885,234	89.0%
West Saint Paul	20,222	8,679,813	3,533,479	12,213,292	9,144,534	3,484,820	12,629,354	3.4%	14,165,269	89.2%
Sauk Rapids	13,406	3,508,163	---	3,508,163	3,670,576	693,437	4,364,013	24.4%	4,891,542	89.2%
Hanley Falls	281	98,888	74,945	173,833	115,441	63,420	178,861	2.9%	200,212	89.3%
Silver Lake	810	387,888	231,253	619,141	460,266	217,796	678,062	9.5%	757,319	89.5%
Sebeka	705	439,681	---	439,681	549,945	---	549,945	25.1%	611,189	90.0%
Ely	3,433	2,775,999	579,865	3,355,864	2,611,448	838,358	3,449,806	2.8%	3,833,721	90.0%
Chatfield	2,839	892,541	1,277,191	2,169,732	955,313	1,256,709	2,212,022	1.9%	2,450,374	90.3%
Jeffers	359	186,976	45,001	231,977	248,689	22,297	270,986	16.8%	300,079	90.3%
Grant	4,126	1,042,385	---	1,042,385	1,181,978	---	1,181,978	13.4%	1,308,177	90.4%
Blooming Prairie	2,000	1,038,889	---	1,038,889	1,122,500	---	1,122,500	8.0%	1,240,245	90.5%
Kimball	781	341,275	236,973	578,248	406,042	272,315	678,357	17.3%	748,688	90.6%
Ivanhoe	553	108,326	367,353	475,679	176,010	332,682	508,692	6.9%	561,365	90.6%
Barnum	611	208,150	113,769	321,919	232,915	119,875	352,790	9.6%	387,245	91.1%
Rushmore	343	231,245	93,009	324,254	252,219	101,395	353,614	9.1%	387,514	91.3%
Wabasha	2,494	2,012,157	---	2,012,157	2,229,896	---	2,229,896	10.8%	2,441,757	91.3%
Brooten	752	193,793	45,849	239,642	327,352	45,885	373,237	55.7%	408,375	91.4%
Moose Lake	2,820	2,030,877	---	2,030,877	1,887,308	---	1,887,308	-7.1%	2,059,878	91.6%
Arlington	2,211	917,244	271,578	1,188,822	904,325	429,470	1,333,795	12.2%	1,435,665	92.9%
Park Rapids	3,928	2,235,401	242,009	2,477,410	2,643,711	187,619	2,831,330	14.3%	3,042,398	93.1%
Lake Benton	675	360,624	176,155	536,779	314,338	240,275	554,613	3.3%	595,758	93.1%
Hibbing	16,316	13,737,747	158,304	13,896,051	15,003,381	158,513	15,161,894	9.1%	16,236,193	93.4%
Edgerton	1,138	1,194,985	484,056	1,679,041	683,008	477,351	1,160,359	-30.9%	1,237,309	93.8%
Stacy	1,500	498,755	70,438	569,193	455,445	51,575	507,020	-10.9%	539,897	93.9%
New Hope	21,225	5,805,289	4,771,304	10,576,593	6,063,647	5,431,288	11,494,935	8.7%	12,235,448	93.9%
Pine City	3,223	851,072	---	851,072	1,039,195	767,028	1,806,223	112.2%	1,908,382	94.6%
Morgan	875	987,064	(4,690)	982,374	798,092	(6,436)	791,656	-19.4%	835,577	94.7%
Fisher	436	113,222	---	113,222	194,731	---	194,731	72.0%	205,522	94.7%
Mendota Heights	11,105	5,877,087	463,931	6,341,018	6,412,791	414,397	6,827,188	7.7%	7,200,891	94.8%
Climax	278	94,344	---	94,344	118,958	---	118,958	26.1%	124,737	95.4%
Dodge Center	2,732	1,181,158	308,526	1,489,684	1,270,999	261,295	1,532,294	2.9%	1,603,409	95.6%
Gaylord	2,297	1,287,839	106,180	1,394,019	1,277,934	914,647	2,192,581	57.3%	2,274,348	96.4%
Hanska	376	232,147	28,204	260,351	243,108	55,539	298,647	14.7%	308,024	97.0%

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[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Ham Lake	15,773	2,912,494	927,343	3,839,837	3,006,918	869,221	3,876,139	0.9%	3,979,691	97.4%
Harmony	1,023	620,072	229,766	849,838	722,892	276,679	999,571	17.6%	1,017,117	98.3%
Eveleth	3,670	4,592,063	324,411	4,916,474	4,738,337	10,617	4,748,954	-3.4%	4,827,492	98.4%
Mayer	1,960	402,639	---	402,639	577,902	---	577,902	43.5%	585,564	98.7%
Maple Plain	1,783	1,063,008	553,485	1,616,493	1,010,821	631,356	1,642,177	1.6%	1,652,769	99.4%
Lowry	300	97,001	48,583	145,584	131,310	37,968	169,278	16.3%	169,911	99.6%
Dilworth	4,438	1,654,176	---	1,654,176	1,911,047	---	1,911,047	15.5%	1,916,343	99.7%
Nowthen	4,426	1,105,327	---	1,105,327	1,272,078	---	1,272,078	15.1%	1,274,767	99.8%
Bagley	1,417	919,191	(9,292)	909,899	1,073,083	(8,172)	1,064,911	17.0%	1,066,960	99.8%
Bigelow	235	63,459	8,619	72,078	103,683	23,386	127,069	76.3%	126,496	100.5%
Saint Augusta	3,432	543,346	176,154	719,500	662,833	46,416	709,249	-1.4%	705,543	100.5%
Scanlon	987	352,964	---	352,964	418,368	---	418,368	18.5%	412,366	101.5%
Waverly	1,398	715,491	(90,079)	625,412	1,064,364	(90,794)	973,570	55.7%	957,601	101.7%
Le Sueur	4,064	956,648	3,102,187	4,058,835	1,132,489	2,905,944	4,038,433	-0.5%	3,934,224	102.6%
Frost	189	126,215	5,121	131,336	200,861	5,126	205,987	56.8%	199,437	103.3%
Madelia	2,303	1,703,799	---	1,703,799	1,983,268	---	1,983,268	16.4%	1,914,970	103.6%
Mentor	151	131,937	83,050	214,987	139,956	85,533	225,489	4.9%	217,252	103.8%
Viking	95	40,280	29,219	69,499	63,091	26,105	89,196	28.3%	85,919	103.8%
Danvers	93	100,225	---	100,225	108,872	---	108,872	8.6%	104,368	104.3%
Badger	385	331,922	41,873	373,795	352,109	45,828	397,937	6.5%	380,872	104.5%
Finlayson	306	179,115	93,162	272,277	180,152	100,555	280,707	3.1%	267,836	104.8%
Echo	264	153,795	---	153,795	204,577	---	204,577	33.0%	194,316	105.3%
Baudette	1,085	647,829	---	647,829	1,062,427	---	1,062,427	64.0%	998,465	106.4%
Wykoff	443	402,006	98,836	500,842	357,816	83,986	441,802	-11.8%	414,770	106.5%
Franklin	482	376,292	---	376,292	376,602	---	376,602	0.1%	353,428	106.6%
Zimmerman	5,335	1,422,736	167,599	1,590,335	1,789,918	243,854	2,033,772	27.9%	1,899,930	107.0%
Karlstad	761	496,643	108,383	605,026	535,289	117,883	653,172	8.0%	609,093	107.2%
Wyoming	7,877	2,688,989	202,418	2,891,407	3,119,857	213,443	3,333,300	15.3%	3,105,243	107.3%
Melrose	3,676	1,461,150	261,862	1,723,012	1,565,018	416,860	1,981,878	15.0%	1,832,914	108.1%
Belle Plaine	6,742	3,176,091	858,490	4,034,581	2,768,902	996,123	3,765,025	-6.7%	3,479,609	108.2%
Silver Bay	1,849	1,776,226	1,018,107	2,794,333	1,965,888	1,072,391	3,038,279	8.7%	2,805,792	108.3%
Perham	3,281	761,902	1,999,632	2,761,534	857,037	2,082,677	2,939,714	6.5%	2,709,940	108.5%
Oak Park Heights	4,706	3,822,001	(345,247)	3,476,754	4,520,743	(372,791)	4,147,952	19.3%	3,800,144	109.2%
Frazee	1,395	880,693	159,120	1,039,813	818,128	216,419	1,034,547	-0.5%	936,533	110.5%
Deephaven	3,727	3,248,290	---	3,248,290	3,198,579	---	3,198,579	-1.5%	2,889,536	110.7%
Holdingford	718	436,406	---	436,406	481,467	---	481,467	10.3%	433,301	111.1%
Lonsdale	3,861	2,159,793	---	2,159,793	2,299,798	---	2,299,798	6.5%	2,065,751	111.3%
Kandiyohi	486	239,567	---	239,567	337,104	---	337,104	40.7%	301,278	111.9%
Scandia	3,896	1,571,307	760	1,572,067	1,737,134	5,396	1,742,530	10.8%	1,555,469	112.0%

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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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Jackson	3,359	5,562,749	(1,182,619)	4,380,130	4,904,953	(1,098,143)	3,806,810	-13.1%	3,355,533	113.4%
Lancaster	346	223,204	92,140	315,344	233,405	93,015	326,420	3.5%	287,253	113.6%
Crosslake	2,214	2,014,696	---	2,014,696	2,673,473	---	2,673,473	32.7%	2,351,476	113.7%
Shorewood	7,458	3,981,475	43,744	4,025,219	4,402,951	53,379	4,456,330	10.7%	3,898,203	114.3%
Newport	3,582	2,078,117	27,052	2,105,169	2,235,853	820,372	3,056,225	45.2%	2,664,229	114.7%
Greenbush	740	474,490	270,210	744,700	264,075	291,169	555,244	-25.4%	481,512	115.3%
Henning	804	315,859	340,397	656,256	354,698	244,713	599,411	-8.7%	513,291	116.8%
Hoffman	645	422,469	76,964	499,433	446,640	94,295	540,935	8.3%	463,121	116.8%
New Richland	1,209	852,935	(34,254)	818,681	944,828	(75,237)	869,591	6.2%	741,731	117.2%
Circle Pines	4,904	2,958,504	(479,451)	2,479,053	3,016,449	(334,037)	2,682,412	8.2%	2,286,835	117.3%
Spring Grove	1,309	863,307	223,943	1,087,250	855,824	430,566	1,286,390	18.3%	1,092,886	117.7%
New Prague	7,508	4,804,399	101,768	4,906,167	5,106,960	102,798	5,209,758	6.2%	4,399,867	118.4%
Lewiston	1,553	597,190	399,234	996,424	602,801	477,187	1,079,988	8.4%	910,594	118.6%
Columbus	3,828	571,058	2,304,936	2,875,994	1,029,369	1,896,477	2,925,846	1.7%	2,465,359	118.7%
Cottonwood	1,209	462,675	484,001	946,676	640,730	331,462	972,192	2.7%	818,316	118.8%
Waterville	1,868	1,629,107	33,737	1,662,844	1,282,435	25,809	1,308,244	-21.3%	1,095,543	119.4%
Willmar	19,848	14,017,150	2,646,985	16,664,135	13,945,396	3,167,382	17,112,778	2.7%	14,111,768	121.3%
Bertha	479	141,255	134,580	275,835	193,325	153,294	346,619	25.7%	283,679	122.2%
Cosmos	464	163,767	9,973	173,740	443,027	15,054	458,081	163.7%	373,269	122.7%
Lakefield	1,697	1,236,851	222,211	1,459,062	1,345,818	---	1,345,818	-7.8%	1,078,733	124.8%
Herman	429	411,759	52,341	464,100	436,479	88,514	524,993	13.1%	418,629	125.4%
Red Wing	16,534	16,274,073	386,371	16,660,444	18,592,326	607,777	19,200,103	15.2%	15,264,781	125.8%
Howard Lake	2,046	1,660,185	84,102	1,744,287	1,805,630	94,473	1,900,103	8.9%	1,510,645	125.8%
Twin Valley	829	586,383	134,948	721,331	595,732	127,922	723,654	0.3%	574,621	125.9%
Mounds View	13,007	9,584,822	---	9,584,822	9,614,413	---	9,614,413	0.3%	7,580,464	126.8%
Watertown	4,254	1,442,971	838,024	2,280,995	1,549,740	452,758	2,002,498	-12.2%	1,576,885	127.0%
Wadena	4,181	2,495,081	428,589	2,923,670	2,604,170	648,232	3,252,402	11.2%	2,560,078	127.0%
Lake Wilson	247	77,005	116,506	193,511	94,273	125,230	219,503	13.4%	172,227	127.4%
Sacred Heart	515	471,331	---	471,331	625,446	---	625,446	32.7%	488,082	128.1%
Hilltop	799	886,898	---	886,898	1,004,243	---	1,004,243	13.2%	782,142	128.4%
Adrian	1,230	837,494	327,296	1,164,790	869,901	218,816	1,088,717	-6.5%	845,533	128.8%
Blackduck	790	188,942	350,831	539,773	264,709	430,966	695,675	28.9%	538,514	129.2%
Halstad	593	448,536	(141,473)	307,063	534,409	(146,887)	387,522	26.2%	299,369	129.4%
Hinckley	1,815	1,691,743	---	1,691,743	1,536,954	---	1,536,954	-9.1%	1,150,185	133.6%
Ogilvie	353	314,078	---	314,078	343,222	(18,624)	324,598	3.3%	240,736	134.8%
Little Falls	8,825	1,031,140	4,187,961	5,219,101	1,371,623	4,890,331	6,261,954	20.0%	4,624,772	135.4%
Waubun	397	227,462	---	227,462	305,310	---	305,310	34.2%	224,972	135.7%
Quamba	112	120,201	---	120,201	130,005	---	130,005	8.2%	95,743	135.8%
Butterfield	577	166,073	190,929	357,002	278,688	174,253	452,941	26.9%	332,781	136.1%

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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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Clarissa	661	345,907	31,350	377,257	408,885	31,233	440,118	16.7%	322,418	136.5%
Mapleton	1,756	823,270	145,432	968,702	986,812	190,335	1,177,147	21.5%	862,094	136.5%
Maple Lake	2,112	1,081,372	567,484	1,648,856	1,045,756	738,337	1,784,093	8.2%	1,301,741	137.1%
Milroy	248	138,964	51,094	190,058	239,513	69,397	308,910	62.5%	224,775	137.4%
Babbitt	1,491	2,061,943	358,485	2,420,428	2,518,450	251,227	2,769,677	14.4%	1,984,868	139.5%
Kasota	666	458,164	---	458,164	567,535	---	567,535	23.9%	404,889	140.2%
Zumbrota	3,387	1,590,791	1,360,173	2,950,964	1,801,565	1,384,831	3,186,396	8.0%	2,264,062	140.7%
Cook	563	530,221	440,266	970,487	625,470	533,498	1,158,968	19.4%	823,411	140.8%
Ceylon	344	268,328	2,470	270,798	307,507	---	307,507	13.6%	216,769	141.9%
Dundee	65	49,901	4,919	54,820	56,255	---	56,255	2.6%	39,563	142.2%
Grove City	629	521,948	---	521,948	578,566	---	578,566	10.8%	406,153	142.5%
Mountain Lake	2,146	1,907,050	597,724	2,504,774	1,786,704	779,531	2,566,235	2.5%	1,799,306	142.6%
Oronoco	1,443	522,669	15,447	538,116	750,961	11,679	762,640	41.7%	528,874	144.2%
Windom	4,637	2,521,554	2,500,649	5,022,203	2,492,592	2,692,455	5,185,047	3.2%	3,589,192	144.5%
Dundas	1,480	593,991	310,344	904,335	512,538	732,897	1,245,435	37.7%	849,082	146.7%
Newfolden	378	260,143	36,640	296,783	293,609	42,202	335,811	13.2%	228,703	146.8%
Alberta	97	176,577	---	176,577	97,207	---	97,207	-44.9%	64,818	150.0%
Kellogg	435	221,033	142,946	363,979	339,327	128,301	467,628	28.5%	308,260	151.7%
New London	1,337	691,445	536,987	1,228,432	782,940	622,093	1,405,033	14.4%	926,092	151.7%
Truman	1,076	854,722	325,052	1,179,774	961,967	358,109	1,320,076	11.9%	866,030	152.4%
Dawson	1,479	332,510	1,507,422	1,839,932	352,966	1,518,582	1,871,548	1.7%	1,220,267	153.4%
Mantorville	1,212	688,070	239,393	927,463	753,195	234,751	987,946	6.5%	643,943	153.4%
Clarkfield	819	1,497,318	(52,910)	1,444,408	1,416,092	(79,251)	1,336,841	-7.4%	869,756	153.7%
Ormsby	124	128,004	---	128,004	143,730	---	143,730	12.3%	93,278	154.1%
Belview	371	366,252	---	366,252	419,731	---	419,731	14.6%	271,264	154.7%
Browerville	776	640,547	72,358	712,905	713,194	92,899	806,093	13.1%	515,389	156.4%
Battle Lake	891	939,138	52,510	991,648	1,089,937	65,484	1,155,421	16.5%	735,616	157.1%
Darwin	356	148,236	18,432	166,668	137,689	18,789	156,478	-6.1%	99,605	157.1%
Raymond	771	266,273	231,510	497,783	372,363	226,797	599,160	20.4%	379,665	157.8%
Mahtomedi	7,845	4,629,393	1,417,262	6,046,655	5,269,722	1,228,004	6,497,726	7.5%	4,112,321	158.0%
Hadley	58	46,723	---	46,723	76,409	---	76,409	63.5%	48,347	158.0%
Dover	760	206,064	61,944	268,008	269,086	74,083	343,169	28.0%	215,929	158.9%
Waite Park	7,514	5,617,442	4,239,954	9,857,396	5,604,718	3,080,470	8,685,188	-11.9%	5,459,992	159.1%
Madison	1,489	1,406,684	1,129,126	2,535,810	1,312,388	1,172,416	2,484,804	-2.0%	1,561,725	159.1%
Pelican Rapids	2,510	1,668,895	198,040	1,866,935	2,205,309	183,480	2,388,789	28.0%	1,498,996	159.4%
Rockville	2,533	1,158,495	294,429	1,452,924	958,437	301,774	1,260,211	-13.3%	789,961	159.5%
Sleepy Eye	3,522	3,875,164	370,604	4,245,768	4,282,725	497,947	4,780,672	12.6%	2,961,737	161.4%
Hector	1,090	775,248	662,197	1,437,445	1,006,366	647,772	1,654,138	15.1%	1,018,232	162.5%
Verndale	595	721,559	(60,952)	660,607	690,713	(24,896)	665,817	0.8%	409,726	162.5%

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Table 21
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Name of City [footnote]	Popu-lation	December 31, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Bethel	473	351,404	---	351,404	421,244	---	421,244	19.9%	259,034	162.6%
Revere	92	54,000	---	54,000	73,080	---	73,080	35.3%	44,825	163.0%
Crookston	7,954	4,925,932	4,137,570	9,063,502	4,493,542	6,394,220	10,887,762	20.1%	6,657,221	163.5%
Dunnell	156	178,097	26,285	204,382	211,022	28,601	239,623	17.2%	145,864	164.3%
Buhl	994	1,101,094	77,191	1,178,285	1,186,280	85,213	1,271,493	7.9%	773,899	164.3%
Warroad	1,798	3,003,023	2,157,011	5,160,034	3,202,188	2,562,678	5,764,866	11.7%	3,490,257	165.2%
Montrose	3,110	761,413	564,141	1,325,554	887,447	734,321	1,621,768	22.3%	977,891	165.8%
Mahnomen	1,208	1,496,985	---	1,496,985	1,822,891	---	1,822,891	21.8%	1,079,193	168.9%
Chokio	387	627,968	36,505	664,473	569,494	71,466	640,960	-3.5%	377,992	169.6%
Bluffton	209	161,884	---	161,884	189,833	---	189,833	17.3%	111,835	169.7%
Lake Crystal	2,554	2,784,838	64,417	2,849,255	2,657,297	450,210	3,107,507	9.1%	1,808,769	171.8%
Saint Clair	853	720,049	13,784	733,833	741,780	11,172	752,952	2.6%	432,728	174.0%
Darfur	99	152,889	---	152,889	183,325	---	183,325	19.9%	104,176	176.0%
Atwater	1,139	1,321,635	---	1,321,635	1,119,253	(3,368)	1,115,885	-15.6%	633,567	176.1%
Racine	429	209,061	---	209,061	225,810	---	225,810	8.0%	127,424	177.2%
Morton	383	631,762	---	631,762	760,496	---	760,496	20.4%	428,335	177.5%
Rockford	4,380	1,265,821	2,036,290	3,302,111	1,335,671	2,256,545	3,592,216	8.8%	2,019,782	177.9%
Wilmont	341	307,815	124,132	431,947	247,588	138,127	385,715	-10.7%	216,080	178.5%
Avon	1,471	1,956,151	279,351	2,235,502	1,979,269	326,298	2,305,567	3.1%	1,286,840	179.2%
Richmond	1,457	1,103,974	19,096	1,123,070	1,380,829	34,995	1,415,824	26.1%	787,894	179.7%
Pennock	517	385,621	36,400	422,021	409,347	46,504	455,851	8.0%	252,641	180.4%
Plato	309	226,227	49,516	275,743	269,109	58,918	328,027	19.0%	181,609	180.6%
LeRoy	931	807,818	(3,398)	804,420	899,692	85,941	985,633	22.5%	543,199	181.4%
Freeport	671	404,850	367,123	771,973	427,880	450,908	878,788	13.8%	482,794	182.0%
Lewisville	234	141,003	32,261	173,264	215,567	24,364	239,931	38.5%	130,727	183.5%
Vernon Center	318	584,438	---	584,438	689,544	---	689,544	18.0%	375,408	183.7%
Underwood	340	256,259	21,197	277,456	292,745	22,543	315,288	13.6%	168,865	186.7%
Eagle Lake	2,932	1,825,215	---	1,825,215	2,420,675	(72,530)	2,348,145	28.7%	1,253,671	187.3%
Courtland	635	294,782	172,626	467,408	166,569	172,851	339,420	-27.4%	180,718	187.8%
Rushford Village	829	566,165	204,887	771,052	433,811	204,359	638,170	-17.2%	330,766	192.9%
Clara City	1,317	1,895,510	32,079	1,927,589	1,901,668	514,490	2,416,158	25.3%	1,250,342	193.2%
Pillager	465	530,604	112,953	643,557	554,561	116,956	671,517	4.3%	346,423	193.8%
Fountain	413	256,878	113,347	370,225	275,134	98,080	373,214	0.8%	191,744	194.6%
Sandstone	2,776	959,867	---	959,867	1,123,927	760,991	1,884,918	96.4%	958,627	196.6%
Chisholm	5,006	7,866,837	---	7,866,837	8,530,539	---	8,530,539	8.4%	4,293,741	198.7%
Barrett	411	586,491	---	586,491	659,598	---	659,598	12.5%	330,449	199.6%
Cologne	1,692	1,842,602	---	1,842,602	2,007,706	---	2,007,706	9.0%	1,004,855	199.8%
Grand Marais	1,370	2,974,279	272,536	3,246,815	3,302,185	300,226	3,602,411	11.0%	1,775,362	202.9%
Askov	353	349,464	---	349,464	408,704	---	408,704	17.0%	199,999	204.4%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Upsala	428	501,499	19,538	521,037	580,005	16,973	596,978	14.6%	291,311	204.9%
Beaver Bay	183	511,963	---	511,963	577,401	---	577,401	12.8%	278,185	207.6%
Callaway	232	3,222	274,031	277,253	781	594,027	594,808	114.5%	286,441	207.7%
Foley	2,712	2,084,424	1,109,086	3,193,510	2,453,668	597,021	3,050,689	-4.5%	1,460,182	208.9%
Stewart	553	1,210,996	---	1,210,996	1,266,614	---	1,266,614	4.6%	604,406	209.6%
Eyota	2,034	754,544	576,846	1,331,390	802,511	612,752	1,415,263	6.3%	674,733	209.8%
Wrenshall	409	330,768	---	330,768	372,078	---	372,078	12.5%	177,019	210.2%
Middle River	306	236,891	162,879	399,770	195,657	218,621	414,278	3.6%	196,876	210.4%
Grand Meadow	1,164	626,113	345,345	971,458	634,686	678,907	1,313,593	35.2%	620,642	211.7%
Hills	687	403,591	226,822	630,413	432,619	241,339	673,958	6.9%	308,206	218.7%
Spicer	1,204	770,070	824,177	1,594,247	882,760	957,726	1,840,486	15.4%	838,472	219.5%
Good Thunder	551	737,102	41,985	779,087	831,283	41,985	873,268	12.1%	396,444	220.3%
Skyline	288	60,846	---	60,846	97,435	---	97,435	60.1%	43,867	222.1%
Delavan	168	398,148	---	398,148	353,149	---	353,149	-11.3%	157,662	224.0%
Lismore [*]	230	---	---	---	315,265	75,410	390,675	---	174,135	224.4%
Chandler	261	56,595	520,922	577,517	115,121	319,253	434,374	-24.8%	188,687	230.2%
Sherburn	1,078	1,589,211	---	1,589,211	1,857,899	---	1,857,899	16.9%	785,820	236.4%
Milan	355	522,202	38,017	560,219	543,335	48,253	591,588	5.6%	247,652	238.9%
Madison Lake	1,170	921,048	557,171	1,478,219	1,024,305	627,620	1,651,925	11.8%	680,981	242.6%
Winger	226	16,605	---	16,605	259,221	---	259,221	1461.1%	105,262	246.3%
Garvin	133	210,984	35,181	246,165	225,638	33,270	258,908	5.2%	104,391	248.0%
Worthington	13,208	8,074,075	14,356,396	22,430,471	8,084,365	14,699,258	22,783,623	1.6%	9,107,125	250.2%
Jasper	611	882,710	225,187	1,107,897	956,190	243,629	1,199,819	8.3%	473,348	253.5%
Sanborn	320	582,766	202,369	785,135	605,107	88,855	693,962	-11.6%	269,743	257.3%
Stockton	717	446,517	122,303	568,820	417,475	225,299	642,774	13.0%	248,305	258.9%
Walnut Grove	835	738,291	159,554	897,845	921,422	262,241	1,183,663	31.8%	451,848	262.0%
Easton	194	563,108	---	563,108	602,950	---	602,950	7.1%	229,060	263.2%
Welcome	653	1,105,171	215,942	1,321,113	1,337,229	240,705	1,577,934	19.4%	598,803	263.5%
Williams	192	183,081	111,436	294,517	212,624	132,538	345,162	17.2%	130,330	264.8%
Ottertail	609	912,363	111,206	1,023,569	1,008,166	120,871	1,129,037	10.3%	417,482	270.4%
Plummer	295	486,626	43,498	530,124	484,010	21,375	505,385	-4.7%	186,184	271.4%
Prinsburg	501	888,557	---	888,557	888,085	---	888,085	-0.1%	322,947	275.0%
Heron Lake	686	889,028	444,703	1,333,731	881,966	516,279	1,398,245	4.8%	507,972	275.3%
Dovray	55	80,736	10,110	90,846	103,937	18,801	122,738	35.1%	43,624	281.4%
Minnesota City	192	212,356	---	212,356	181,690	---	181,690	-14.4%	63,358	286.8%
Arco	76	107,599	25,131	132,730	141,112	32,773	173,885	31.0%	60,183	288.9%
Ulen	560	644,016	---	644,016	663,806	---	663,806	3.1%	228,409	290.6%
Bricelyn	353	883,794	---	883,794	923,822	---	923,822	4.5%	288,279	320.5%
Alpha	117	216,816	23,202	240,018	252,088	38,439	290,527	21.0%	90,263	321.9%

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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, 2014			December 31, 2015			2014/2015 Percent Change	2015 Total Current Expenditures	2015 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			
Wabasso	689	744,694	1,194,299	1,938,993	574,103	1,588,053	2,162,156	11.5%	660,159	327.5%
Bayport	3,675	7,904,668	1,038,481	8,943,149	8,403,408	1,253,910	9,657,318	8.0%	2,916,030	331.2%
Ruthton	222	239,086	149,927	389,013	275,179	159,752	434,931	11.8%	124,692	348.8%
Hancock	769	643,928	176,096	820,024	892,569	69,924	962,493	17.4%	267,717	359.5%
Harris	1,128	1,148,725	8,535	1,157,260	1,210,642	7,991	1,218,633	5.3%	322,154	378.3%
Granada	281	242,926	68,490	311,416	307,741	71,117	378,858	21.7%	84,527	448.2%
Northrop [*]	211	---	---	---	445,787	---	445,787	---	67,968	655.9%
State Total	**4,404,736**	**$1,335,487,257**	**$410,546,745**	**$1,746,034,002**	**$1,409,926,994**	**$451,427,998**	**$1,861,354,992**	**6.6%**	**$3,556,629,357**	**52.3%**

[*] Reported on a cash basis in 2014.
[**] New city in 2015.

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ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Ada														
Light	1,632,111	1,329,109	303,002	---	---	303,002	---	---	---	318,872	14,501	---	---	---
Liquor	498,802	498,594	208	---	---	208	---	---	---	10,000	---	---	---	---
Water and Sewer [3]	635,429	474,811	160,618	---	160,753	(135)	---	---	---	---	721,183	1,989,914	160,753	297,000
Total	**2,766,342**	**2,302,514**	**463,828**	**---**	**160,753**	**303,075**	**---**	**---**	**---**	**328,872**	**735,684**	**1,989,914**	**160,753**	**297,000**
Adams														
Nursing Home [14][29]	4,318,336	3,900,397	417,939	35,459	42,360	411,038	13,064	---	---	---	120,737	---	42,360	55,078
Sewer	79,990	131,717	(51,727)	---	---	(51,727)	---	---	---	(22,799)	---	---	---	---
Water	96,140	95,668	472	17	---	489	---	---	---	---	---	---	---	---
Total	**4,494,466**	**4,127,782**	**366,684**	**35,476**	**42,360**	**359,800**	**13,064**	**---**	**---**	**(22,799)**	**120,737**	**---**	**42,360**	**55,078**
Adrian														
Adrian Country Living Cottages	765,131	591,336	173,795	1,776	80,898	94,673	---	---	---	---	7,353	---	80,898	55,000
Ambulance	96,735	118,260	(21,525)	8,262	---	(13,263)	---	---	---	(8,500)	---	---	---	---
Arnold Memorial Health Care Center	---	1,182	(1,182)	76	---	(1,106)	---	---	---	---	---	---	---	---
Electric	1,579,205	1,425,307	153,898	8,017	890	161,025	---	---	610	120,350	187,894	---	890	---
Refuse	122,765	121,404	1,361	132	---	1,493	---	---	---	---	---	---	---	---
Sewer	126,892	118,269	8,623	4,293	---	12,916	---	---	135	13,524	---	---	---	---
Water	241,536	207,936	33,600	20,338	---	53,938	---	---	18,625	18,686	30,104	---	---	---
Total	**2,932,264**	**2,583,694**	**348,570**	**42,894**	**81,788**	**309,676**	**---**	**---**	**19,370**	**144,060**	**225,351**	**---**	**81,788**	**55,000**
Aitkin														
Electric [29]	3,739,000	3,401,001	337,999	40,291	145,000	233,290	---	---	---	---	309,508	---	---	3,471
Liquor	1,023,101	969,842	53,259	19,768	---	73,027	---	---	---	75,000	49,348	---	---	---
Sewer [29]	453,245	346,016	107,229	---	164,982	(57,753)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water [29]	242,198	180,045	62,153	---	59,957	2,196	---	---	---	---	---	---	---	---
Total	**5,457,544**	**4,896,904**	**560,640**	**60,059**	**369,939**	**250,760**	**---**	**---**	**---**	**75,000**	**358,856**	**---**	**---**	**3,471**
Akeley														
Liquor	385,337	370,712	14,625	8,266	5,089	17,802	---	---	---	1,750	---	---	---	---
Sewer	85,798	111,620	(25,822)	151	---	(25,671)	---	---	---	1,750	---	---	---	---
Water	103,410	115,798	(12,388)	11,903	14,079	(14,564)	---	---	---	410,166	---	834,049	14,079	432,000
Total	**574,545**	**598,130**	**(23,585)**	**20,320**	**19,168**	**(22,433)**	**---**	**---**	**---**	**413,666**	**---**	**834,049**	**14,079**	**432,000**
Albany														
Golf Course	519,201	540,246	(21,045)	28,482	475	6,962	---	---	---	---	18,190	---	475	1,379
Sewer	427,584	422,092	5,492	33,551	20,692	18,351	---	---	---	10,000	346,804	---	20,692	73,000
Water	580,022	456,246	123,776	34,845	57,268	101,353	---	---	---	(170,527)	17,974	---	57,268	282,000
Total	**1,526,807**	**1,418,584**	**108,223**	**96,878**	**78,435**	**126,666**	**---**	**---**	**---**	**(160,527)**	**382,968**	**---**	**78,435**	**356,379**
Albert Lea														
Housing and Redevelopment Authority [12][29]	473,993	1,660,804	(1,186,811)	1,158,073	1,422	(30,160)	108,489	1,083,719	---	---	---	---	1,422	1,654
Parking	38,300	11,368	26,932	1,634	---	28,566	---	---	---	23,410	---	---	---	---
Port Authoirty - Real Estate [29]	688,242	935,710	(247,468)	75,407	77,256	(249,317)	---	---	---	---	---	---	77,256	61,129
Sewer	4,534,385	3,631,558	902,827	87,789	---	990,616	---	---	---	849,169	1,132,856	---	---	---
Solid Waste Management	138,748	129,661	9,087	1,107	---	10,194	---	---	---	46,975	---	---	---	---
Water	2,510,268	1,549,929	960,339	35,059	54,545	940,853	---	---	---	583,509	280,251	---	54,545	185,000
Total	**8,383,936**	**7,919,030**	**464,906**	**1,359,069**	**133,223**	**1,690,752**	**108,489**	**1,083,719**	**---**	**1,503,063**	**1,413,107**	**---**	**133,223**	**247,783**
Alberta														
Sewer	12,233	34,400	(22,167)	1,736	---	(20,431)	1,204	---	---	(769)	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	44,349	50,774	(6,425)	1,209	11,965	(17,181)	1,204	---	---	(116,962)	---	---	11,965	110,000
Total	**56,582**	**85,174**	**(28,592)**	**2,945**	**11,965**	**(37,612)**	**2,408**	**---**	**---**	**(117,731)**	**---**	**---**	**11,965**	**110,000**
Albertville														
Recycling	81,223	81,689	(466)	14,520	---	14,054	---	---	---	---	---	---	---	---
Sewer	849,344	808,517	40,827	112,486	152,990	323	---	46,782	---	---	44,863	---	152,990	2,727,200
Storm Water	222,747	164,385	58,362	47,918	18,394	87,886	---	29,282	---	---	201,155	---	18,394	635,000
Water	272,689	396,633	(123,944)	16,969	3,180	(110,155)	---	---	---	---	158,702	---	3,180	7,800
Total	**1,426,003**	**1,451,224**	**(25,221)**	**191,893**	**174,564**	**(7,892)**	**---**	**76,064**	**---**	**---**	**404,720**	**---**	**174,564**	**3,370,000**
Alden														
Garbage [0]	48,816	46,273	2,543	795	---	3,338	---	---	---	---	210	---	---	---
Sewer [0]	50,224	42,013	8,211	1,731	---	9,942	---	---	---	---	210	---	---	---
Water [0]	68,443	42,475	25,968	1,025	---	26,993	---	---	---	---	4,335	---	---	---
Total	**167,483**	**130,761**	**36,722**	**3,551**	**---**	**40,273**	**---**	**---**	**---**	**---**	**4,755**	**---**	**---**	**---**
Alexandria														
Board of Public Works - Electric [29]	24,938,812	23,057,207	1,881,605	202,384	1,353,566	730,423	---	---	---	---	3,129,740	5,425,442	132,207	510,000
Board of Public Works - Fiber Optics [29]	367,353	276,389	90,964	---	34	90,930	---	---	---	---	191,275	---	---	---
Board of Public Works - Water [29]	2,226,601	1,912,400	314,201	50,691	125,735	239,157	---	---	---	---	1,368,750	---	79,831	217,000
Liquor	5,184,029	4,841,992	342,037	201	8,434	333,804	---	---	---	200,000	27,479	---	---	---
Total	**32,716,795**	**30,087,988**	**2,628,807**	**253,276**	**1,487,769**	**1,394,314**	**---**	**---**	**---**	**200,000**	**4,717,244**	**5,425,442**	**212,038**	**727,000**
Alpha														
Electric	130,338	137,355	(7,017)	---	---	(7,017)	---	---	---	---	---	---	---	---
Water and Sewer [3]	27,683	61,037	(33,354)	---	---	(33,354)	---	---	---	---	---	---	---	---
Total	**158,021**	**198,392**	**(40,371)**	**---**	**---**	**(40,371)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Altura														
Liquor Store Building Lease [0]	9,853	3,413	6,440	118	---	6,558	---	---	---	---	---	---	---	---
Sewer [0]	47,416	116,938	(69,522)	634	---	(68,888)	---	---	---	---	---	---	---	---
Water [0]	55,309	61,123	(5,814)	113	---	(5,701)	---	---	---	---	---	---	---	---
Total	**112,578**	**181,474**	**(68,896)**	**865**	**---**	**(68,031)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Alvarado														
Electric	439,465	367,182	72,283	24	---	72,307	---	---	---	---	---	---	---	---
Refuse	28,798	13,685	15,113	68	---	15,181	---	---	---	---	---	---	---	---
Sewer	56,285	42,058	14,227	171	1,912	12,486	---	---	---	---	---	---	1,912	35,574
Water	113,144	99,999	13,145	---	6,172	6,973	---	---	---	---	---	---	6,172	7,000
Total	**637,692**	**522,924**	**114,768**	**263**	**8,084**	**106,947**	**---**	**---**	**---**	**---**	**---**	**---**	**8,084**	**42,574**
Amboy														
Refuse Collection	44,578	36,497	8,081	90	---	8,171	---	---	---	---	---	---	---	---
Sewer Utility	131,247	199,155	(67,908)	2,946	---	(64,962)	---	---	---	(8,000)	151,448	---	---	---
Water Utility	47,141	78,408	(31,267)	2,391	3,850	(32,726)	---	---	---	(26,000)	---	---	---	---
Total	**222,966**	**314,060**	**(91,094)**	**5,427**	**3,850**	**(89,517)**	**---**	**---**	**---**	**(34,000)**	**151,448**	**---**	**---**	**---**
Andover														
Sewer	2,129,201	2,022,430	106,771	30,934	---	137,705	---	---	---	446,680	81,749	---	---	---
Storm Sewer	444,335	602,172	(157,837)	1,004	---	(156,833)	---	---	---	---	2,863	---	---	---
Water	2,593,303	2,116,569	476,734	25,353	231,978	270,109	---	---	---	92,001	2,863	---	231,978	590,000
Total	**5,166,839**	**4,741,171**	**425,668**	**57,291**	**231,978**	**250,981**	**---**	**---**	**---**	**538,681**	**87,475**	**---**	**231,978**	**590,000**
Annandale														
Refuse and Recycling	185,415	184,286	1,129	(185)	---	944	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	829,403	1,009,095	(179,692)	1,660,171	250,196	1,230,283	---	---	---	77,500	597,688	91,206	250,196	856,000
Storm Utility	40,566	79,794	(39,228)	224	---	(39,004)	---	---	---	47,000	---	---	---	---
Water	454,928	394,902	60,026	3,669	45,898	17,797	---	---	---	37,700	927,252	925,709	45,898	168,000
Total	**1,510,312**	**1,668,077**	**(157,765)**	**1,663,879**	**296,094**	**1,210,020**	**---**	**---**	**---**	**162,200**	**1,524,940**	**1,016,915**	**296,094**	**1,024,000**
Anoka														
Electric	27,968,233	25,105,843	2,862,390	366,944	1,117	3,228,217	---	---	---	2,658,000	1,198,570	---	1,117	---
Golf	931,322	1,024,934	(93,612)	5,353	16,410	(104,669)	---	---	---	---	55,253	---	16,410	40,850
Liquor	4,174,041	3,985,611	188,430	18,319	---	206,749	---	---	---	150,000	38,727	---	---	---
Recycling	286,760	285,046	1,714	1,524	---	3,238	---	---	50,739	---	---	---	---	---
Refuse	111,711	125,761	(14,050)	1,809	---	(12,241)	---	---	---	---	---	---	---	---
Sewer	2,097,836	2,020,883	76,953	139,991	---	216,944	---	---	---	---	537,522	---	---	---
Storm Drainage	472,283	209,973	262,310	5,003	---	267,313	---	---	---	---	727,363	---	---	---
Water	1,606,698	1,365,567	241,131	346,930	14,088	573,973	---	---	---	---	929,014	---	14,088	210,000
Total	**37,648,884**	**34,123,618**	**3,525,266**	**885,873**	**31,615**	**4,379,524**	**---**	**---**	**50,739**	**2,808,000**	**3,486,449**	**---**	**31,615**	**250,850**
Apple Valley														
Cemetery	132,305	49,086	83,219	10,710	---	93,929	---	---	---	---	---	---	---	---
Golf	1,387,821	1,638,818	(250,997)	---	15,344	(266,341)	---	---	---	---	8,485	---	15,344	40,880
Liquor	8,480,414	7,663,702	816,712	43,011	111,731	747,992	---	---	---	600,000	131,293	1,785,000	64,812	2,680,000
Sport Arena	722,270	770,416	(48,146)	121,419	---	73,273	121,000	---	---	---	36,679	---	---	---
Storm Drainage	1,629,361	1,376,670	252,691	36,000	68,331	220,360	---	---	---	55,000	561,230	1,633,030	68,331	150,000
Street Light Utility	483,680	446,644	37,036	1,059	---	38,095	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water and Sewer [3]	8,988,411	7,950,081	1,038,330	156,315	3,348,911	(2,154,266)	---	---	---	884,000	2,721,526	---	206,519	365,000
Total	**21,824,262**	**19,895,417**	**1,928,845**	**368,514**	**3,544,317**	**(1,246,958)**	**121,000**	**---**	**---**	**1,539,000**	**3,459,213**	**3,418,030**	**355,006**	**3,235,880**
Appleton														
Appleton Area Health Services [14][29]	11,520,969	11,768,602	(247,633)	120,413	485,511	(612,731)	---	---	---	---	442,554	---	182,026	393,164
Liquor	497,546	476,668	20,878	32	---	20,910	---	---	---	---	4,319	---	---	---
Water, Sewer, and Garbage [1]	571,494	767,741	(196,247)	7,015	8,894	(198,126)	---	---	---	---	58,391	---	8,894	74,000
Total	**12,590,009**	**13,013,011**	**(423,002)**	**127,460**	**494,405**	**(789,947)**	**---**	**---**	**---**	**---**	**505,264**	**---**	**190,920**	**467,164**
Arco														
Sewer	15,614	13,776	1,838	44	529	1,353	---	---	---	---	---	---	529	40,000
Water and Garbage [2]	13,825	13,124	701	47	84	664	---	---	---	---	4,574	4,574	84	1,492
Total	**29,439**	**26,900**	**2,539**	**91**	**613**	**2,017**	**---**	**---**	**---**	**---**	**4,574**	**4,574**	**613**	**41,492**
Arden Hills														
Recycling	129,030	239,727	(110,697)	125,553	---	14,856	---	---	---	---	---	---	---	---
Sewer	1,855,802	1,587,808	267,994	577	---	268,571	---	---	---	96,870	580,094	---	---	---
Surface Water Management	782,501	489,377	293,124	9,737	---	302,861	---	---	---	65,499	729,537	---	---	---
Water	2,099,242	1,803,405	295,837	24,218	---	320,055	---	---	---	68,396	839,034	---	---	---
Total	**4,866,575**	**4,120,317**	**746,258**	**160,085**	**---**	**906,343**	**---**	**---**	**---**	**230,765**	**2,148,665**	**---**	**---**	**---**
Argyle														
Gas	323,069	238,013	85,056	456,654	---	541,710	---	---	---	60,242	432,503	---	---	---
Refuse	74,747	81,079	(6,332)	---	---	(6,332)	---	---	---	(6,332)	---	---	---	---
Wastewater	72,613	137,867	(65,254)	13,332	1,988	(53,910)	---	---	---	(53,910)	---	---	1,988	44,250
Water	129,133	103,339	25,794	4,444	2,462	27,776	---	---	---	---	---	---	2,462	27,750
Total	**599,562**	**560,298**	**39,264**	**474,430**	**4,450**	**509,244**	**---**	**---**	**---**	**---**	**432,503**	**---**	**4,450**	**72,000**

*Data could not be fully reviewed.

**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, 2015

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
Arlington														
Electric	1,539,831	1,623,985	(84,154)	12,888	22,255	(93,521)	---	---	443	---	97,093	---	22,255	---
Sewer	654,030	444,650	209,380	28,001	59,691	177,690	---	3,907	1,172	19,968	60,150	327,150	59,691	311,030
Storm Water Drainage	48,685	39,069	9,616	28,234	9,460	28,390	---	21,459	6,438	---	487,138	501,250	9,460	6,900
Water	420,690	275,672	145,018	34,914	14,811	165,121	---	---	---	---	200,500	200,500	14,811	127,030
Total	**2,663,236**	**2,383,376**	**279,860**	**104,037**	**106,217**	**277,680**	**---**	**25,366**	**8,053**	**19,968**	**844,881**	**1,028,900**	**106,217**	**444,960**
Ashby														
Garbage [0]	69,138	58,096	11,042	34	---	11,076	---	---	---	---	---	---	---	---
Sewer	144,226	142,049	2,177	18,308	25,350	(4,865)	---	---	---	(74,339)	860	---	25,350	16,000
Storm Sewer [0]	10,914	5,682	5,232	5	---	5,237	---	---	---	---	---	---	---	---
Water [0]	158,483	93,149	65,334	1,195	26,001	40,528	---	---	---	(77,020)	43,335	126,000	26,001	---
Total	**382,761**	**298,976**	**83,785**	**19,542**	**51,351**	**51,976**	**---**	**---**	**---**	**(151,359)**	**44,195**	**126,000**	**51,351**	**16,000**
Askov														
Sewer	72,367	110,509	(38,142)	71	11,655	(49,726)	---	---	---	21,374	---	---	11,655	5,000
Water	94,234	51,994	42,240	32,856	1,270	73,826	---	---	---	(25,000)	---	---	1,270	25,000
Total	**166,601**	**162,503**	**4,098**	**32,927**	**12,925**	**24,100**	**---**	**---**	**---**	**(3,626)**	**---**	**---**	**12,925**	**30,000**
Atwater														
Economic Development Authority [29]	8,800	16,616	(7,816)	---	10,832	(18,648)	---	---	---	---	---	---	---	---
Sewer	78,333	31,306	47,027	194,190	7,814	233,403	---	---	---	29,250	934,149	907,481	7,814	48,000
Water	110,279	112,504	(2,225)	211,253	14,127	194,901	---	---	---	29,250	802,303	776,687	14,127	43,000
Total	**197,412**	**160,426**	**36,986**	**405,443**	**32,773**	**409,656**	**---**	**---**	**---**	**58,500**	**1,736,452**	**1,684,168**	**21,941**	**91,000**
Audubon														
Liquor	510,223	517,903	(7,680)	3,040	5,538	(10,178)	---	---	---	(12,000)	---	---	5,538	19,401

*Data could not be fully reviewed.

**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, 2015

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
Sewer	132,973	48,654	84,319	389	26,561	58,147	---	---	---	33,200	---	---	26,561	25,000
Water	141,111	54,690	86,421	369	2,782	84,008	---	---	---	17,200	1,935,773	1,867,863	2,782	30,210
Total	**784,307**	**621,247**	**163,060**	**3,798**	**34,881**	**131,977**	**---**	**---**	**---**	**38,400**	**1,935,773**	**1,867,863**	**34,881**	**74,611**
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitation	236,983	248,986	(12,003)	87	---	(11,916)	---	---	---	---	---	---	---	---
Wastewater	529,486	476,110	53,376	5,102	26,746	31,732	---	---	---	---	3,500	---	26,746	190,000
Water	232,059	228,854	3,205	111	---	3,316	---	---	---	---	11,958	---	---	---
Total	**998,528**	**953,950**	**44,578**	**5,300**	**26,746**	**23,132**	**---**	**---**	**---**	**---**	**15,458**	**---**	**26,746**	**190,000**
Austin														
Central Office Cost Care [14][29]	378,571	354,436	24,135	199,759	---	223,894	198,839	---	---	66,688	2,819	---	---	---
Courtyard/Chauncey [14][29]	1,660,301	900,049	760,252	63,629	335,574	488,307	---	---	---	---	200,463	---	335,574	510,000
Electric	35,290,019	33,291,844	1,998,175	192,492	273,771	1,916,896	---	---	---	1,291,750	5,751,555	8,112,100	127,978	---
Gas	15,896,034	15,072,131	823,903	154,428	220,257	758,074	---	---	---	274,397	4,538,563	6,524,950	102,989	---
MHFA and CHIP Programs [14][29]	16,869	31,214	(14,345)	20,873	1,540	4,988	---	19,082	108,351	(50,000)	---	---	---	---
Pickett Place [14][29]	436,040	743,666	(307,626)	113,438	---	(194,188)	---	111,762	---	---	---	---	---	---
Port Authority Component Unit [29]	753,052	5,300,998	(4,547,946)	17,204,541	150,464	12,506,131	40,865	---	8,471,298	---	17,560,660	---	150,464	1,420,000
Scattered Sites [14][29]	177,679	455,726	(278,047)	154,464	---	(123,583)	---	129,880	---	(51,992)	15,692	---	---	---
Section 8 Voucher Program [14][29]	8,514	696,918	(688,404)	681,619	---	(6,785)	---	681,619	---	(16,688)	---	---	---	---
Sewer	4,397,389	4,941,204	(543,815)	742,610	168,433	30,362	---	---	---	---	2,635,245	---	167,126	990,000
Storm Water Utility District	675,344	364,898	310,446	4,643	---	315,089	---	---	---	---	170,364	---	---	---
Twin Towers [14][29]	730,544	1,377,712	(647,168)	274,604	---	(372,564)	---	413,363	---	51,992	141,706	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Waste Transfer Station	19,567	42,429	(22,862)	2,507	---	(20,355)	---	---	---	---	---	---	---	---
Water	4,282,613	3,790,574	492,039	71,300	187,342	375,997	---	---	---	85,731	3,226,351	2,997,950	133,462	350,000
Total	**64,722,536**	**67,363,799**	**(2,641,263)**	**19,880,907**	**1,337,381**	**15,902,263**	**239,704**	**1,355,706**	**8,579,649**	**1,651,878**	**34,243,418**	**17,635,000**	**1,017,593**	**3,270,000**
Avoca														
A and I Fund	28,413	27,726	687	---	---	687	---	---	---	---	---	---	---	---
Liquor	264,511	231,250	33,261	9,451	1,534	41,178	---	---	---	19,200	4,959	---	---	---
Water and Sewer [3]	27,964	74,489	(46,525)	26,895	17,264	(36,894)	---	---	---	5,000	4,429	---	17,264	6,700
Total	**320,888**	**333,465**	**(12,577)**	**36,346**	**18,798**	**4,971**	**---**	**---**	**---**	**24,200**	**9,388**	**---**	**17,264**	**6,700**
Avon														
Sewer	230,151	569,247	(339,096)	168,643	186,539	(356,992)	39,425	---	---	---	69,544	---	162,983	391,403
Water	177,958	214,677	(36,719)	38,115	117,276	(115,880)	---	---	---	---	7,500	---	98,155	76,860
Total	**408,109**	**783,924**	**(375,815)**	**206,758**	**303,815**	**(472,872)**	**39,425**	**---**	**---**	**---**	**77,044**	**---**	**261,138**	**468,263**
Babbitt														
Public Utility [3]	627,645	565,823	61,822	58	16,670	45,210	---	---	---	1,500	---	---	16,670	90,575
Sanitation	100,561	108,891	(8,330)	---	---	(8,330)	---	---	---	---	---	---	---	---
Total	**728,206**	**674,714**	**53,492**	**58**	**16,670**	**36,880**	**---**	**---**	**---**	**1,500**	**---**	**---**	**16,670**	**90,575**
Backus														
Senior Townhomes	30,581	26,935	3,646	31	8,945	(5,268)	---	---	---	---	---	---	8,945	11,325
Sewer	83,614	144,503	(60,889)	824	13,749	(73,814)	---	---	---	235,000	---	738,000	13,749	503,000
Water	62,875	57,706	5,169	296	2,679	2,786	---	---	---	---	---	---	2,679	8,000
Total	**177,070**	**229,144**	**(52,074)**	**1,151**	**25,373**	**(76,296)**	**---**	**---**	**---**	**235,000**	**---**	**738,000**	**25,373**	**522,325**
Badger														
Refuse	42,831	40,374	2,457	---	---	2,457	---	---	---	---	---	---	---	---
Sewer	48,769	32,202	16,567	273	3,035	13,805	---	---	---	---	---	---	3,035	2,750

*Data could not be fully reviewed.

**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, 2015

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
Water	51,605	43,592	8,013	11,387	3,538	15,862	---	---	---	(10,000)	---	---	3,538	24,250
Total	**143,205**	**116,168**	**27,037**	**11,660**	**6,573**	**32,124**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**6,573**	**27,000**
Bagley														
Liquor	1,274,650	1,188,356	86,294	246	37,917	48,623	---	---	---	20,000	---	---	37,917	25,000
Public Utilities Commission [9][31]	4,093,985	3,816,572	277,413	39,320	73,999	242,734	---	---	---	21,552	362,731	---	35,550	288,230
Total	**5,368,635**	**5,004,928**	**363,707**	**39,566**	**111,916**	**291,357**	**---**	**---**	**---**	**41,552**	**362,731**	**---**	**73,467**	**313,230**
Balaton														
Garbage	47,121	44,667	2,454	466	---	2,920	---	---	---	---	---	---	---	---
Lakeview Senior Housing	290,499	342,299	(51,800)	---	---	(51,800)	---	---	---	---	7,420	---	---	---
Liquor	396,219	392,680	3,539	1,579	---	5,118	---	---	---	1	---	---	---	---
Nursing Home [14][29][35]	2,593,434	2,636,560	(43,126)	45,647	---	2,521	---	---	---	---	15,596	---	---	---
Sewer	106,141	101,034	5,107	1,844	---	6,951	---	---	---	---	1,152	---	---	---
Water	133,364	111,432	21,932	476	17,859	4,549	---	---	---	---	326,296	268,060	5,919	25,000
Total	**3,566,778**	**3,628,672**	**(61,894)**	**50,012**	**17,859**	**(29,741)**	**---**	**---**	**---**	**1**	**350,464**	**268,060**	**5,919**	**25,000**
Barnesville														
Ambulance	379,188	471,364	(92,176)	105,489	---	13,313	52,000	9,000	---	---	---	---	---	---
Broadband Internet	274,617	125,308	149,309	420	---	149,729	---	---	---	183,764	---	---	---	---
Cable Television	460,366	401,230	59,136	2,948	27,819	34,265	---	---	---	---	18,176	---	27,819	40,000
Electric	2,111,692	1,900,025	211,667	18,914	---	230,581	---	---	---	220,000	11,225	---	---	---
Liquor	401,129	404,095	(2,966)	2,653	---	(313)	---	---	---	6,000	---	---	---	---
Sanitation	185,579	192,535	(6,956)	65,395	---	58,439	---	64,823	---	18,000	---	---	---	---
Sewer	626,476	343,389	283,087	47,052	46,941	283,198	---	---	---	55,000	---	---	46,941	269,000
Storm Sewer	34,692	21,902	12,790	388	---	13,178	---	---	---	7,497	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Telephone	1,027,575	582,556	445,019	487,120	---	932,139	---	2,783	---	222,486	827,946	---	---	155,000
Water	442,592	269,772	172,820	11,185	18,118	165,887	---	---	---	45,000	---	---	18,118	80,000
Total	**5,943,906**	**4,712,176**	**1,231,730**	**741,564**	**92,878**	**1,880,416**	**52,000**	**76,606**	**---**	**757,747**	**857,347**	**---**	**92,878**	**544,000**
Barnum														
Liquor	470,712	488,863	(18,151)	24,214	---	6,063	---	---	---	---	1,781	---	---	---
Sewer	137,483	63,265	74,218	107	12,430	61,895	---	---	---	---	---	---	12,430	33,000
Water	160,496	112,209	48,287	12,223	8,170	52,340	---	---	---	---	102,259	---	8,170	40,446
Total	**768,691**	**664,337**	**104,354**	**36,544**	**20,600**	**120,298**	**---**	**---**	**---**	**---**	**104,040**	**---**	**20,600**	**73,446**
Barrett														
Sewer	67,330	67,525	(195)	27	---	(168)	---	---	---	27,000	30,400	---	---	---
Water	106,898	121,685	(14,787)	7,811	50,217	(57,193)	---	---	---	(35,500)	---	---	50,217	74,000
Total	**174,228**	**189,210**	**(14,982)**	**7,838**	**50,217**	**(57,361)**	**---**	**---**	**---**	**(8,500)**	**30,400**	**---**	**50,217**	**74,000**
Barry														
Water and Sewer [0][3]	2,422	9,875	(7,453)	3,915	---	(3,538)	---	---	---	(3,500)	---	---	---	---
Total	**2,422**	**9,875**	**(7,453)**	**3,915**	**---**	**(3,538)**	**---**	**---**	**---**	**(3,500)**	**---**	**---**	**---**	**---**
Battle Lake														
Liquor	1,328,354	1,236,423	91,931	4,198	---	96,129	---	---	---	129,000	9,100	---	---	---
Natural Gas	284,562	612,355	(327,793)	41,522	123,307	(409,578)	---	---	---	---	342,709	---	121,975	---
Sewer	225,695	154,329	71,366	19,520	12,554	78,332	---	---	---	(13,468)	8,639	---	12,554	153,790
Water	203,670	127,016	76,654	11,138	14,669	73,123	---	---	8,676	13,468	13,716	---	14,669	55,210
Total	**2,042,281**	**2,130,123**	**(87,842)**	**76,378**	**150,530**	**(161,994)**	**---**	**---**	**8,676**	**129,000**	**374,164**	**---**	**149,198**	**209,000**
Baudette														
Liquor	1,515,106	1,383,017	132,089	860	---	132,949	---	---	---	125,000	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Public Utilities [4][6]	2,893,162	2,476,441	416,721	27,138	70,567	373,292	---	---	---	220,000	153,903	---	70,567	156,661
Total	**4,408,268**	**3,859,458**	**548,810**	**27,998**	**70,567**	**506,241**	**---**	**---**	**---**	**345,000**	**153,903**	**---**	**70,567**	**156,661**
Baxter														
Sewer	1,220,989	1,705,465	(484,476)	328,345	---	(156,131)	---	---	4,796	533,805	207,045	---	---	---
Storm Water	321,866	300,439	21,427	8,137	2,077	27,487	---	---	---	386,406	128,061	---	---	---
Water	1,344,990	1,510,284	(165,294)	453,517	218,331	69,892	---	---	4,796	30,434	131,046	---	213,248	4,010,000
Total	**2,887,845**	**3,516,188**	**(628,343)**	**789,999**	**220,408**	**(58,752)**	**---**	**---**	**9,592**	**950,645**	**466,152**	**---**	**213,248**	**4,010,000**
Bayport														
Sewer	695,373	667,911	27,462	33,608	---	61,070	---	---	---	26,475	---	---	---	---
Water	488,400	504,908	(16,508)	64,507	---	47,999	---	---	---	6,475	17,917	---	---	---
Total	**1,183,773**	**1,172,819**	**10,954**	**98,115**	**---**	**109,069**	**---**	**---**	**---**	**32,950**	**17,917**	**---**	**---**	**---**
Beardsley														
Garbage	23,324	18,627	4,697	---	---	4,697	---	---	---	---	---	---	---	---
Sewer	14,783	27,330	(12,547)	6,855	---	(5,692)	---	---	---	---	---	---	---	---
Water	21,736	39,229	(17,493)	6,951	1,148	(11,690)	---	---	---	---	---	---	1,148	6,000
Total	**59,843**	**85,186**	**(25,343)**	**13,806**	**1,148**	**(12,685)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,148**	**6,000**
Beaver Bay														
Liquor	510,479	480,239	30,240	9,357	---	39,597	---	---	---	---	4,407	---	---	---
Sewer	88,347	137,901	(49,554)	16,634	3,766	(36,686)	16,634	---	---	---	---	---	3,766	12,987
Water	144,679	109,630	35,049	---	8,675	26,374	---	---	---	---	802	---	8,675	66,000
Total	**743,505**	**727,770**	**15,735**	**25,991**	**12,441**	**29,285**	**16,634**	**---**	**---**	**---**	**5,209**	**---**	**12,441**	**78,987**
Beaver Creek														
Refuse [0]	22,705	21,620	1,085	---	---	1,085	---	---	---	---	---	---	---	---
Sewer [0]	49,376	8,287	41,089	---	189	40,900	---	---	---	52,000	---	---	189	6,993

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	34,828	19,070	15,758	23	---	15,781	---	---	---	---	---	---	---	---
Total	**106,909**	**48,977**	**57,932**	**23**	**189**	**57,766**	**---**	**---**	**---**	**52,000**	**---**	**---**	**189**	**6,993**
Becker														
Golf	1,048,198	1,452,414	(404,216)	(458)	8,996	(413,670)	---	---	---	(241,000)	26,900	28,750	8,819	81,845
Sewer	1,834,333	1,769,678	64,655	1,055,840	107,615	1,012,880	1,020,542	---	---	16,615	741,698	---	107,615	1,490,000
Water	507,798	591,379	(83,581)	114,271	8,671	22,019	101,537	---	---	62,670	56,949	---	8,671	85,000
Total	**3,390,329**	**3,813,471**	**(423,142)**	**1,169,653**	**125,282**	**621,229**	**1,122,079**	**---**	**---**	**(161,715)**	**825,547**	**28,750**	**125,105**	**1,656,845**
Bejou														
Sewer [0]	6,198	13,997	(7,799)	---	---	(7,799)	---	---	---	(7,799)	---	---	---	---
Water [0]	19,713	6,257	13,456	299	6,432	7,323	166	---	---	---	---	---	6,432	3,389
Total	**25,911**	**20,254**	**5,657**	**299**	**6,432**	**(476)**	**166**	**---**	**---**	**(7,799)**	**---**	**---**	**6,432**	**3,389**
Belgrade														
Economic Development Authority - Housing	107,661	79,470	28,191	---	12,903	15,288	---	---	---	---	---	---	12,903	50,000
Sewer	115,809	149,921	(34,112)	495,703	50,683	410,908	---	447,543	---	4,900	404,900	1,410,000	50,683	1,410,000
Water	127,400	163,392	(35,992)	---	5,257	(41,249)	---	---	---	---	---	---	5,257	16,562
Total	**350,870**	**392,783**	**(41,913)**	**495,703**	**68,843**	**384,947**	**---**	**447,543**	**---**	**4,900**	**404,900**	**1,410,000**	**68,843**	**1,476,562**
Belle Plaine														
Sewer	1,561,191	1,082,965	478,226	5,715	124,070	359,871	---	---	---	13,892	15,000	859,195	124,070	767,035
Water	1,133,869	984,706	149,163	18,438	104,267	63,334	---	---	---	14,738	15,000	---	104,267	4,235,000
Total	**2,695,060**	**2,067,671**	**627,389**	**24,153**	**228,337**	**423,205**	**---**	**---**	**---**	**28,630**	**30,000**	**859,195**	**228,337**	**5,002,035**
Bellechester														
Sewer [0]	23,081	19,554	3,527	---	1,408	2,119	---	---	---	---	---	---	1,408	3,300
Water [0]	36,914	19,390	17,524	---	1,465	16,059	---	---	---	---	---	---	1,465	7,700
Total	**59,995**	**38,944**	**21,051**	**---**	**2,873**	**18,178**	**---**	**---**	**---**	**---**	**---**	**---**	**2,873**	**11,000**

*Data could not be fully reviewed.

**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, 2015

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
Bellingham														
Sewer [0]	36,381	20,991	15,390	1,534	---	16,924	---	---	---	7,879	---	---	---	---
Water [0]	43,182	28,373	14,809	12	---	14,821	---	---	---	(122,409)	129,815	---	---	---
Total	**79,563**	**49,364**	**30,199**	**1,546**	**---**	**31,745**	**---**	**---**	**---**	**(114,530)**	**129,815**	**---**	**---**	**---**
Beltrami														
Water and Garbage [0][2]	13,574	18,375	(4,801)	11,434	---	6,633	11,434	---	---	---	---	---	---	---
Total	**13,574**	**18,375**	**(4,801)**	**11,434**	**---**	**6,633**	**11,434**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belview														
Parkview Home and Parkwood Apartments [14][29]	2,446,633	2,270,428	176,205	4,213	32,811	147,607	---	---	---	---	34,501	---	32,293	155,000
Sewer and Garbage [18]	63,870	67,104	(3,234)	1,561	---	(1,673)	---	---	---	---	31,811	---	---	---
Village Park Townhomes	28,500	20,088	8,412	---	9,717	(1,305)	---	---	---	---	---	---	9,717	9,667
Water	43,313	18,704	24,609	3,004	---	27,613	---	---	---	---	---	---	---	---
Total	**2,582,316**	**2,376,324**	**205,992**	**8,778**	**42,528**	**172,242**	**---**	**---**	**---**	**---**	**66,312**	**---**	**42,010**	**164,667**
Bemidji														
Liquor	5,700,262	4,930,812	769,450	20,182	5,682	783,950	---	---	2,039	728,369	19,207	---	---	---
Refuse	417,917	204,772	213,145	8,968	---	222,113	---	---	426	513,756	---	---	---	---
Sanford Center	3,084,072	5,801,425	(2,717,353)	3,267,153	2,358,313	(1,808,513)	2,583,471	---	45,000	(108,142)	92,242	---	2,358,313	---
Sewer	3,010,063	2,643,590	366,473	87,947	99,981	354,439	---	---	1,763	367,747	266,464	---	99,981	270,000
Storm Water	1,160,920	244,765	916,155	10,284	---	926,439	---	---	---	557,146	---	---	---	---
Water	2,123,166	1,064,562	1,058,604	62,033	99,982	1,020,655	---	---	1,243	466,344	264,374	---	99,982	270,000
Total	**15,496,400**	**14,889,926**	**606,474**	**3,456,567**	**2,563,958**	**1,499,083**	**2,583,471**	**---**	**50,471**	**2,525,220**	**642,287**	**---**	**2,558,276**	**540,000**
Benson														
Electric	4,055,022	3,784,355	270,667	71,069	239,804	101,932	---	---	---	43,722	206,110	---	239,804	355,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Garbage Collection	166,585	159,587	6,998	2,193	---	9,191	---	---	---	---	---	---	---	---
Liquor	1,107,293	1,052,933	54,360	26,929	---	81,289	---	---	---	80,000	5,265	---	---	---
Sewer	808,772	825,921	(17,149)	1,354	62,478	(78,273)	---	---	---	28,663	192,404	---	62,171	265,000
Water	586,050	506,743	79,307	30,714	61,016	49,005	---	---	---	12,604	92,083	---	60,677	189,920
Total	**6,723,722**	**6,329,539**	**394,183**	**132,259**	**363,298**	**163,144**	**---**	**---**	**---**	**164,989**	**495,862**	**---**	**362,652**	**809,920**
Bertha														
Ambulance	86,422	128,397	(41,975)	11,329	---	(30,646)	1,001	---	9,367	---	---	---	---	---
Sewer	101,772	186,576	(84,804)	497	48,321	(132,628)	---	---	---	(25,458)	---	---	48,321	25,970
Water	54,861	95,170	(40,309)	48,815	50,294	(41,788)	---	---	2,267	(26,497)	---	---	50,294	27,030
Total	**243,055**	**410,143**	**(167,088)**	**60,641**	**98,615**	**(205,062)**	**1,001**	**---**	**11,634**	**(51,955)**	**---**	**---**	**98,615**	**53,000**
Bethel														
Sewer	87,119	125,194	(38,075)	53,162	23,310	(8,223)	---	---	---	30,249	---	---	23,310	9,000
Total	**87,119**	**125,194**	**(38,075)**	**53,162**	**23,310**	**(8,223)**	**---**	**---**	**---**	**30,249**	**---**	**---**	**23,310**	**9,000**
Big Falls														
Liquor	331,161	329,521	1,640	542	---	2,182	---	---	---	10,000	---	---	---	---
Sewer	54,653	34,908	19,745	436	28,125	(7,944)	---	---	---	---	---	---	28,125	13,500
Water	33,353	58,911	(25,558)	356	8,819	(34,021)	---	---	---	---	---	415,000	8,819	---
Total	**419,167**	**423,340**	**(4,173)**	**1,334**	**36,944**	**(39,783)**	**---**	**---**	**---**	**10,000**	**---**	**415,000**	**36,944**	**13,500**
Big Lake														
Liquor	3,914,782	3,439,076	475,706	7,888	18,280	465,314	---	---	---	275,000	---	---	18,280	941,077
Sanitary Sewer	2,397,109	2,003,380	393,729	367,338	608,049	153,018	---	359,021	---	(543)	641,812	3,856,922	608,049	1,889,732
Storm Sewer	243,040	431,790	(188,750)	1,127	---	(187,623)	---	---	---	89,641	291	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	1,656,658	1,636,360	20,298	180,905	265,268	(64,065)	---	---	---	60,169	13,885	1,098,078	265,268	1,682,266
Total	**8,211,589**	**7,510,606**	**700,983**	**557,258**	**891,597**	**366,644**	**---**	**359,021**	**---**	**424,267**	**655,988**	**4,955,000**	**891,597**	**4,513,075**
Bigelow														
Electric	191,830	153,199	38,631	3,776	---	42,407	---	---	2,236	10,000	3,530	---	---	---
Sewer	57,617	114,613	(56,996)	8,909	31,574	(79,661)	8,580	---	---	(10,000)	---	---	31,574	10,300
Water	23,643	42,464	(18,821)	15,638	---	(3,183)	14,413	---	---	25,000	---	---	---	---
Total	**273,090**	**310,276**	**(37,186)**	**28,323**	**31,574**	**(40,437)**	**22,993**	**---**	**2,236**	**25,000**	**3,530**	**---**	**31,574**	**10,300**
Bigfork														
Sewer	89,288	85,888	3,400	864	1,591	2,673	---	---	---	(2,547)	---	---	1,591	4,000
Water	148,614	130,888	17,726	1,114	21,069	(2,229)	---	---	---	3,062	---	---	21,069	33,000
Total	**237,902**	**216,776**	**21,126**	**1,978**	**22,660**	**444**	**---**	**---**	**---**	**515**	**---**	**---**	**22,660**	**37,000**
Bingham Lake														
Sewer	18,161	55,917	(37,756)	14	---	(37,742)	---	---	---	(8,911)	---	---	---	---
Water	53,823	40,726	13,097	---	---	13,097	---	---	---	16,761	---	---	---	---
Total	**71,984**	**96,643**	**(24,659)**	**14**	**---**	**(24,645)**	**---**	**---**	**---**	**7,850**	**---**	**---**	**---**	**---**
Birchwood														
Sewer [0]	114,704	115,015	(311)	---	---	(311)	---	---	---	---	---	---	---	---
Sewer Infrastructure [0]	---	26,155	(26,155)	---	---	(26,155)	---	---	---	---	---	---	---	---
Water [0]	70,573	47,885	22,688	---	---	22,688	---	---	---	---	---	---	---	---
Total	**185,277**	**189,055**	**(3,778)**	**---**	**---**	**(3,778)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bird Island														
Economic Development Authority [0][29]	53,991	80,814	(26,823)	30,143	36,780	(33,460)	30,130	---	---	---	---	---	8,024	18,429
Sewer	175,024	237,215	(62,191)	156,330	44,911	49,228	---	---	---	---	---	---	44,911	258,899
Storm Sewer	30,946	27,350	3,596	910	30,425	(25,919)	---	---	---	(29,500)	---	---	30,425	29,208

*Data could not be fully reviewed.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	299,423	282,207	17,216	4,400	111,140	(89,524)	---	---	---	---	---	---	111,140	112,582
Total	**559,384**	**627,586**	**(68,202)**	**191,783**	**223,256**	**(99,675)**	**30,130**	**---**	**---**	**(29,500)**	**---**	**---**	**194,500**	**419,118**
Biscay														
Sewer [0][20]	28,179	6,860	21,319	159,867	2,154	179,032	---	---	---	---	507,631	---	2,154	668
Water [0]	9,827	6,570	3,257	---	---	3,257	---	---	---	---	---	---	---	---
Total	**38,006**	**13,430**	**24,576**	**159,867**	**2,154**	**182,289**	**---**	**---**	**---**	**---**	**507,631**	**---**	**2,154**	**668**
Biwabik														
Ambulance	168,981	124,581	44,400	---	---	44,400	---	---	---	---	---	---	---	---
Electric Utilities	711,266	572,035	139,231	4,789	2,268	141,752	---	---	---	---	4,895	---	2,268	48,176
Sewer	245,840	230,816	15,024	413	4,425	11,012	---	---	---	---	278,195	---	4,425	10,000
Solid Waste Management	141,861	153,308	(11,447)	---	---	(11,447)	---	---	---	---	---	---	---	---
Water Utilities	289,521	347,981	(58,460)	1,046	301	(57,715)	---	---	---	---	127,471	---	301	17,000
Total	**1,557,469**	**1,428,721**	**128,748**	**6,248**	**6,994**	**128,002**	**---**	**---**	**---**	**---**	**410,561**	**---**	**6,994**	**75,176**
Blackduck														
Golf Course	105,901	115,346	(9,445)	---	1,055	(10,500)	---	---	---	---	---	---	1,055	5,000
Liquor	989,650	962,306	27,344	8,700	---	36,044	---	---	---	62,200	---	---	---	---
Sewer	135,208	186,785	(51,577)	---	558	(52,135)	---	---	---	11,482	17,518	---	---	---
Water	189,856	186,627	3,229	186	20,374	(16,959)	---	---	---	(4,518)	17,518	---	20,374	54,000
Total	**1,420,615**	**1,451,064**	**(30,449)**	**8,886**	**21,987**	**(43,550)**	**---**	**---**	**---**	**69,164**	**35,036**	**---**	**21,429**	**59,000**
Blaine														
Blaine Courts - Senior Housing [16]	198,909	285,146	(86,237)	13	---	(86,224)	---	---	---	3,874,469	92,503	---	---	---
Cloverleaf Courts - Senior Housing [16]	444,172	336,627	107,545	(567)	---	106,978	---	---	---	7,773,733	13,085	---	---	---
Refuse	3,027,897	3,342,484	(314,587)	177,624	---	(136,963)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	4,874,710	5,375,628	(500,918)	67,281	---	(433,637)	---	---	---	52,935	931,942	---	---	---
Storm Drainage	1,234,141	1,189,502	44,639	17,282	---	61,921	---	---	---	---	279,290	---	---	---
Water	4,375,571	3,512,568	863,003	161,883	146,468	878,418	---	---	---	83,272	734,896	---	146,468	385,000
Total	**14,155,400**	**14,041,955**	**113,445**	**423,516**	**146,468**	**390,493**	**---**	**---**	**---**	**11,784,409**	**2,051,716**	**---**	**146,468**	**385,000**
Blomkest														
Sewer [0]	80,206	74,809	5,397	24	---	5,421	---	---	---	---	---	---	---	11,475
Water [0]	12,668	16,236	(3,568)	261	---	(3,307)	---	---	---	---	---	---	---	---
Total	**92,874**	**91,045**	**1,829**	**285**	**---**	**2,114**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**11,475**
Blooming Prairie														
Ambulance	124,435	162,074	(37,639)	119,227	---	81,588	---	---	27,844	40,000	14,855	---	---	---
Cemetery	3,845	5,086	(1,241)	23	---	(1,218)	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	59,094	(19,094)	55,361	30,540	5,727	45,021	---	---	(74,000)	88,912	---	30,540	74,318
Light and Power Utility [29]	3,076,766	2,918,376	158,390	53,457	28,356	183,491	---	---	---	---	322,215	121,091	28,356	183,142
Sewer Utility	446,878	512,444	(65,566)	20,232	4,408	(49,742)	---	---	---	---	167,698	---	4,408	11,955
Storm Sewer	33,576	52,098	(18,522)	75,444	18,929	37,993	68,716	---	---	(38,045)	165,823	---	18,929	102,000
Water Utility [29]	284,931	225,384	59,547	8,010	10,836	56,721	---	---	---	---	671,580	494,952	10,836	58,511
Total	**4,010,431**	**3,934,556**	**75,875**	**331,754**	**93,069**	**314,560**	**113,737**	**---**	**27,844**	**(72,045)**	**1,431,083**	**616,043**	**93,069**	**429,926**
Bloomington														
Motor Vehicle	729,473	668,778	60,695	3,817	---	64,512	---	---	---	30,000	---	---	---	---
Police Contractual	1,873,928	1,676,146	197,782	48,853	---	246,635	---	48,853	---	246,635	---	---	---	---
Property Management [29]	211,416	271,298	(59,882)	---	---	(59,882)	---	---	---	---	---	---	---	---
Public Housing Management [29]	310,489	271,708	38,781	---	---	38,781	---	---	---	---	---	---	---	---
Recreation Facilities	3,700,779	5,653,279	(1,952,500)	1,466,279	104	(486,325)	1,414,133	---	---	---	397,073	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Recycling	1,013,611	1,897,860	(884,249)	365,473	---	(518,776)	49,656	---	---	(300,000)	---	---	---	---
Storm Water	5,269,105	3,446,258	1,822,847	150,122	---	1,972,969	---	120,571	---	---	2,181,662	---	---	---
Water and Sewer [3]	21,413,073	23,087,710	(1,674,637)	233,191	---	(1,441,446)	195,998	---	---	18,098	614,404	---	---	---
Total	**34,521,874**	**36,973,037**	**(2,451,163)**	**2,267,735**	**104**	**(183,532)**	**1,659,787**	**169,424**	**---**	**(5,267)**	**3,193,139**	**---**	**---**	**---**
Blue Earth														
Electric [29]	5,881,866	5,742,707	139,159	57,640	97,235	99,564	---	---	---	---	1,827,403	479,966	9,944	137,972
Fitness Center	217,218	109,939	107,279	1,443	11,898	96,824	---	---	---	---	18,909	---	11,898	---
Liquor	1,535,842	1,402,395	133,447	1,565	---	135,012	---	---	---	8,240	---	---	---	---
Sewer	1,096,615	896,174	200,441	5,300	77,176	128,565	---	---	---	(34,069)	53,537	---	77,176	538,120
Water [29]	813,867	721,244	92,623	123,648	104,111	112,160	---	---	---	---	748,342	744,082	95,735	325,044
Total	**9,545,408**	**8,872,459**	**672,949**	**189,596**	**290,420**	**572,125**	**---**	**---**	**---**	**(25,829)**	**2,648,191**	**1,224,048**	**194,753**	**1,001,136**
Bluffton														
Economic Development Authority [29]	57,469	64,036	(6,567)	---	28,449	(35,016)	---	---	---	---	---	424,636	28,449	412,999
Sewer	26,899	23,900	2,999	76	60	3,015	---	---	---	---	---	---	---	---
Total	**84,368**	**87,936**	**(3,568)**	**76**	**28,509**	**(32,001)**	**---**	**---**	**---**	**---**	**---**	**424,636**	**28,449**	**412,999**
Bock														
Sewer [0]	28,334	14,068	14,266	---	1,003	13,263	---	---	---	---	---	---	1,003	500
Water [0]	21,945	10,964	10,981	---	8,628	2,353	---	---	---	---	---	---	8,628	4,000
Total	**50,279**	**25,032**	**25,247**	**---**	**9,631**	**15,616**	**---**	**---**	**---**	**---**	**---**	**---**	**9,631**	**4,500**
Borup														
Water, Sewer, and Garbage [0]	22,662	14,822	7,840	---	---	7,840	---	---	---	---	---	---	---	---
Total	**22,662**	**14,822**	**7,840**	**---**	**---**	**7,840**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bovey														
Refuse [0]	72,009	56,614	15,395	485	---	15,880	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer [0]	170,522	140,113	30,409	1,240	---	31,649	---	---	---	---	---	---	---	---
Water [0]	96,056	61,728	34,328	622	---	34,950	---	---	---	---	---	---	---	---
Total	**338,587**	**258,455**	**80,132**	**2,347**	**---**	**82,479**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bowlus														
Garbage [0]	19,400	23,918	(4,518)	---	---	(4,518)	---	---	---	---	---	---	---	---
Mosquito Spraying [0]	1,939	1,537	402	---	---	402	---	---	---	---	---	---	---	---
Sewer [0]	21,034	5,824	15,210	26	---	15,236	---	---	---	511	---	---	---	---
Water [0]	23,717	14,514	9,203	---	---	9,203	---	---	---	---	---	---	---	---
Total	**66,090**	**45,793**	**20,297**	**26**	**---**	**20,323**	**---**	**---**	**---**	**511**	**---**	**---**	**---**	**---**
Boyd														
Cable Television	6,727	7,195	(468)	44	---	(424)	---	---	---	---	---	---	---	---
Liquor	562,660	590,173	(27,513)	17,724	4,610	(14,399)	---	---	---	---	9,080	---	---	---
Sewer	39,170	53,760	(14,590)	8,839	5,598	(11,349)	8,500	---	---	---	---	---	5,153	2,100
Water	50,401	40,877	9,524	8,867	33,235	(14,844)	8,500	---	---	---	---	---	31,855	11,000
Total	**658,958**	**692,005**	**(33,047)**	**35,474**	**43,443**	**(41,016)**	**17,000**	**---**	**---**	**---**	**9,080**	**---**	**37,008**	**13,100**
Braham														
Liquor	1,317,124	1,295,499	21,625	104,212	99,478	26,359	---	---	---	10,000	---	---	---	---
Sewer	299,740	343,449	(43,709)	67	15,020	(58,662)	---	---	---	---	---	---	15,020	14,000
Water	260,884	193,916	66,968	497	18,603	48,862	---	---	---	---	---	27,062	18,603	128,000
Total	**1,877,748**	**1,832,864**	**44,884**	**104,776**	**133,101**	**16,559**	**---**	**---**	**---**	**10,000**	**---**	**27,062**	**33,623**	**142,000**
Brainerd														
Bridges Rental Assistance [29]	---	72	(72)	---	---	(72)	---	---	---	---	---	---	---	---
Housing Choice Vouchers Fund [29]	6,323	1,390,497	(1,384,174)	1,441,880	---	57,706	---	1,441,871	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Public Housing Fund [29]	800,622	1,313,170	(512,548)	412,740	2,520	(102,328)	---	413,220	---	---	11,191	---	2,520	25,092
Public Utilities Commission [29]	23,043,883	21,836,129	1,207,754	1,505,828	1,791,635	921,947	907,123	141,217	---	---	3,721,254	---	1,195,092	2,464,743
Sanitary Sewer Collection System	393,721	505,977	(112,256)	436	17,066	(128,886)	---	---	---	---	827,695	280,000	17,066	40,000
Storm Sewer	310,030	348,465	(38,435)	2	32,804	(71,237)	---	---	---	---	163,925	540,000	32,804	65,000
Trail Ridge II [29]	148,751	149,253	(502)	214	6,841	(7,129)	---	---	---	---	---	---	6,841	23,436
Total	**24,703,330**	**25,543,563**	**(840,233)**	**3,361,100**	**1,850,866**	**670,001**	**907,123**	**1,996,308**	**---**	**---**	**4,724,065**	**820,000**	**1,254,323**	**2,618,271**
Brandon														
Liquor [0]	478,448	451,705	26,743	1,699	---	28,442	---	---	---	---	---	---	---	---
Sewer	128,656	97,544	31,112	24,004	34,551	20,565	---	---	---	---	31,532	---	34,551	95,000
Water	115,820	107,906	7,914	---	32,566	(24,652)	---	---	---	---	46,324	---	32,566	26,000
Total	**722,924**	**657,155**	**65,769**	**25,703**	**67,117**	**24,355**	**---**	**---**	**---**	**---**	**77,856**	**---**	**67,117**	**121,000**
Breckenridge														
Electric	3,110,496	2,841,979	268,517	31,388	---	299,905	---	---	---	225,000	72,900	---	---	---
Sewer	401,256	213,836	187,420	7,208	29,710	164,918	---	---	---	---	10,830	---	29,441	70,000
Storm Sewer	108,887	46,790	62,097	1,892	---	63,989	---	---	---	33,949	---	---	---	---
Water	1,078,836	890,896	187,940	14,112	---	202,052	---	---	---	1,862	116,356	---	---	---
Total	**4,699,475**	**3,993,501**	**705,974**	**54,600**	**29,710**	**730,864**	**---**	**---**	**---**	**260,811**	**200,086**	**---**	**29,441**	**70,000**
Breezy Point														
Sewer [0]	373,814	222,085	151,729	125,590	---	277,319	---	---	---	---	27,322	---	---	---
Total	**373,814**	**222,085**	**151,729**	**125,590**	**---**	**277,319**	**---**	**---**	**---**	**---**	**27,322**	**---**	**---**	**---**
Brewster														
Electric	499,029	507,747	(8,718)	290	2,287	(10,715)	---	---	---	---	---	---	1,675	25,000
Housing and Redevelopment Authority	12,690	23,194	(10,504)	39	1,894	(12,359)	---	---	---	(14,656)	11,414	---	1,894	5,514

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer	145,501	93,396	52,105	1,138	---	53,243	---	---	---	100,000	---	---	---	---
Water	85,880	137,973	(52,093)	---	---	(52,093)	---	---	---	---	38,528	---	---	---
Total	**743,100**	**762,310**	**(19,210)**	**1,467**	**4,181**	**(21,924)**	**---**	**---**	**---**	**85,344**	**49,942**	**---**	**3,569**	**30,514**
Bricelyn														
Sewer	103,503	75,594	27,909	4	23,625	4,288	---	---	---	---	---	---	23,625	46,000
Swimming Pool	19,397	40,518	(21,121)	---	---	(21,121)	---	---	---	(36,943)	---	---	---	---
Water	32,286	42,552	(10,266)	---	---	(10,266)	---	---	---	(22,251)	---	---	---	---
Total	**155,186**	**158,664**	**(3,478)**	**4**	**23,625**	**(27,099)**	**---**	**---**	**---**	**(59,194)**	**---**	**---**	**23,625**	**46,000**
Brook Park														
Water [0]	22,310	15,109	7,201	---	---	7,201	---	---	---	---	---	---	---	---
Total	**22,310**	**15,109**	**7,201**	**---**	**---**	**7,201**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Brooklyn Center														
Earle Brown Heritage Center	4,487,260	4,723,187	(235,927)	178,731	---	(57,196)	---	---	---	14,857	111,083	---	---	---
Golf Course	208,225	267,627	(59,402)	6,867	---	(52,535)	---	---	---	(40,000)	---	---	---	---
Liquor	6,056,668	5,798,551	258,117	20,018	---	278,135	---	---	---	216,455	10,050	---	---	---
Recycling	315,434	292,282	23,152	305	---	23,457	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	4,093,725	3,656,994	436,731	33,924	29,362	441,293	---	5,944	---	---	1,643,462	2,274,029	29,362	450,000
Storm Drainage Utility	1,635,555	1,875,824	(240,269)	35,949	---	(204,320)	---	---	---	45,000	1,596,810	---	---	---
Street Light Utility	455,358	281,661	173,697	11,486	---	185,183	---	---	---	---	33,138	---	---	---
Water Utility	2,573,493	2,008,333	565,160	115,427	154,702	525,885	---	17,832	---	---	16,375,990	18,805,510	154,702	1,365,352
Total	**19,825,718**	**18,904,459**	**921,259**	**402,707**	**184,064**	**1,139,902**	**---**	**23,776**	**---**	**236,312**	**19,770,533**	**21,079,539**	**184,064**	**1,815,352**
Brooklyn Park														
Public Utilities [1]	15,159,796	14,961,319	198,477	689,357	733,110	154,724	---	---	---	51,000	1,066,392	15,653	733,110	750,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Recreation	1,988,492	2,125,871	(137,379)	4,051	---	(133,328)	---	---	---	15,107	93,900	---	---	---
Storm Sewer Utility	1,364,507	2,118,554	(754,047)	21,822	---	(732,225)	---	---	---	(3,211)	36,457	---	---	---
Street and Signal Light Utility	1,291,042	1,434,508	(143,466)	30,243	---	(113,223)	---	---	---	(325,000)	---	---	---	---
Total	**19,803,837**	**20,640,252**	**(836,415)**	**745,473**	**733,110**	**(824,052)**	**---**	**---**	**---**	**(262,104)**	**1,196,749**	**15,653**	**733,110**	**750,000**
Brooten														
Utility [1]	260,928	287,694	(26,766)	79	18,016	(44,703)	---	---	---	---	26,072	---	18,016	118,000
Total	**260,928**	**287,694**	**(26,766)**	**79**	**18,016**	**(44,703)**	**---**	**---**	**---**	**---**	**26,072**	**---**	**18,016**	**118,000**
Browerville														
Ambulance	159,333	120,210	39,123	13,501	---	52,624	---	---	7,000	23,000	---	---	---	---
Liquor	477,626	470,481	7,145	14,666	---	21,811	---	---	---	9,000	---	---	---	---
Refuse	49,576	45,396	4,180	659	---	4,839	---	---	---	---	---	---	---	---
Sewer	337,350	342,811	(5,461)	37,289	28,029	3,799	---	---	---	---	86,824	345,450	28,029	431,518
Storm Water Utility	24,791	29,339	(4,548)	25,960	14,696	6,716	---	---	---	9,536	---	389,550	14,696	410,836
Water	280,652	185,396	95,256	30,274	19,901	105,629	---	---	---	78,063	86,824	---	19,901	75,503
Total	**1,329,328**	**1,193,633**	**135,695**	**122,349**	**62,626**	**195,418**	**---**	**---**	**7,000**	**119,599**	**173,648**	**735,000**	**62,626**	**917,857**
Browns Valley														
Refuse [0]	71,477	51,074	20,403	---	230	20,173	---	---	---	---	100	---	230	4,897
Wastewater	118,488	116,141	2,347	3,477,915	11,558	3,468,704	28,799	1,813,121	1,529,227	---	3,412,299	2,150,000	314	2,140,980
Water [0]	74,981	79,620	(4,639)	10,689	46	6,004	---	---	---	---	3,425	---	46	979
Total	**264,946**	**246,835**	**18,111**	**3,488,604**	**11,834**	**3,494,881**	**28,799**	**1,813,121**	**1,529,227**	**---**	**3,415,824**	**2,150,000**	**590**	**2,146,856**
Brownsdale														
Water and Sewer [3][34]	121,049	83,878	37,171	---	983	36,188	---	---	---	---	---	---	983	13,000
Total	**121,049**	**83,878**	**37,171**	**---**	**983**	**36,188**	**---**	**---**	**---**	**---**	**---**	**---**	**983**	**13,000**

*Data could not be fully reviewed.

**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, 2015

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
Brownsville														
Refuse Collection [0]	34,831	34,381	450	---	---	450	---	---	---	---	---	---	---	---
Sewer Operations [0]	106,427	50,491	55,936	300	---	56,236	---	---	---	56,280	---	---	---	---
Total	**141,258**	**84,872**	**56,386**	**300**	**---**	**56,686**	**---**	**---**	**---**	**56,280**	**---**	**---**	**---**	**---**
Brownton														
Electric	480,275	448,259	32,016	1,013	9,319	23,710	---	---	---	---	12,963	---	9,319	31,000
Natural Gas	273,390	189,826	83,564	819	54,337	30,046	---	---	---	---	27,322	---	54,337	---
Sewer	144,384	172,205	(27,821)	547	6,402	(33,676)	---	---	---	---	14,701	---	6,402	38,000
Water	97,530	74,746	22,784	857	1,670	21,971	---	---	---	---	14,702	---	1,670	11,000
Total	**995,579**	**885,036**	**110,543**	**3,236**	**71,728**	**42,051**	**---**	**---**	**---**	**---**	**69,688**	**---**	**71,728**	**80,000**
Buckman														
Water [0]	18,880	20,040	(1,160)	1,127	---	(33)	---	---	---	---	---	---	---	---
Total	**18,880**	**20,040**	**(1,160)**	**1,127**	**---**	**(33)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Buffalo														
Electric	12,579,800	11,354,666	1,225,134	92,947	35,258	1,282,823	33	---	---	1,537,530	1,632,056	1,239,737	35,258	1,822,404
Liquor	4,931,536	4,467,673	463,863	113,482	25,399	551,946	112,063	---	---	500,000	---	---	25,399	92,127
Water and Sewer [3]	4,906,211	4,434,423	471,788	849,186	2,373,478	(1,052,504)	460,803	---	5,157	---	537,816	168,693	2,373,478	1,973,705
Wild Marsh Golf Course	678,412	1,252,989	(574,577)	8,297	168,663	(734,943)	---	---	---	---	83,688	249,192	168,663	87,000
Total	**23,095,959**	**21,509,751**	**1,586,208**	**1,063,912**	**2,602,798**	**47,322**	**572,899**	**---**	**5,157**	**2,037,530**	**2,253,560**	**1,657,622**	**2,602,798**	**3,975,236**
Buffalo Lake														
Ambulance	98,445	140,438	(41,993)	10,576	---	(31,417)	---	---	4,000	(50,938)	---	---	---	---
Liquor	474,023	478,094	(4,071)	8,364	---	4,293	---	---	---	---	---	---	---	---
Sewer	75,852	134,628	(58,776)	3,825	4,762	(59,713)	---	---	---	---	16,493	---	4,762	---

*Data could not be fully reviewed.

**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, 2015

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
Water	239,161	192,786	46,375	101	10,142	36,334	---	---	---	---	36,079	---	10,142	---
Total	**887,481**	**945,946**	**(58,465)**	**22,866**	**14,904**	**(50,503)**	**---**	**---**	**4,000**	**(50,938)**	**52,572**	**---**	**14,904**	**---**
Buhl														
Ambulance	133,309	87,100	46,209	1,111	---	47,320	---	---	24,260	---	21,529	---	---	---
Electric	633,142	615,511	17,631	1,635	---	19,266	---	---	---	3,000	---	---	---	---
Refuse	104,263	98,520	5,743	---	---	5,743	---	---	---	3,000	---	---	---	---
Sewer	281,188	277,493	3,695	235	---	3,930	---	---	---	---	14,900	---	---	---
Water	95,613	104,102	(8,489)	34	780	(9,235)	---	---	---	3,000	---	---	780	10,000
Total	**1,247,515**	**1,182,726**	**64,789**	**3,015**	**780**	**67,024**	**---**	**---**	**24,260**	**9,000**	**36,429**	**---**	**780**	**10,000**
Burnsville														
Ames Center	1,308,981	2,090,481	(781,500)	365,830	---	(415,670)	---	---	---	(115,000)	25,830	---	---	---
Golf Course	280,153	287,488	(7,335)	4,561	---	(2,774)	---	---	---	---	25,000	---	---	---
Ice Arena	1,081,207	1,423,315	(342,108)	12,365	---	(329,743)	---	---	---	---	---	---	---	---
Sewer	5,390,520	7,125,388	(1,734,868)	103,445	23,578	(1,655,001)	---	---	---	127,454	871,899	---	3,835	77,032
Sidewalk Snow Plowing	65,800	26,455	39,345	946	---	40,291	---	---	---	---	---	---	---	---
Storm Drainage	4,166,171	3,794,899	371,272	171,787	84,189	458,870	---	11,465	9,724	62,875	2,600,958	---	81,211	575,207
Street Lighting	571,265	646,268	(75,003)	7,399	---	(67,604)	---	---	---	---	---	---	---	---
Water	8,960,249	7,276,552	1,683,697	258,841	463,766	1,478,772	---	37,216	2,600	236,701	2,594,226	2,325,192	395,416	1,503,060
Total	**21,824,346**	**22,670,846**	**(846,500)**	**925,174**	**571,533**	**(492,859)**	**---**	**48,681**	**12,324**	**312,030**	**6,117,913**	**2,325,192**	**480,462**	**2,155,299**
Butterfield														
Liquor	230,758	234,696	(3,938)	53,181	49,768	(525)	---	---	---	5,000	---	---	---	---
Refuse	25,870	30,357	(4,487)	---	---	(4,487)	---	---	---	---	---	---	---	---
Sewer	309,650	255,015	54,635	45,343	41,251	58,727	39,078	---	---	---	101,975	92,000	41,251	119,000

*Data could not be fully reviewed.

**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, 2015

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
Water	141,461	138,708	2,753	15,310	16,380	1,683	15,310	---	---	10,000	---	---	16,380	37,000
Total	**707,739**	**658,776**	**48,963**	**113,834**	**107,399**	**55,398**	**54,388**	**---**	**---**	**15,000**	**101,975**	**92,000**	**57,631**	**156,000**
Byron														
Sewer	1,092,511	1,401,495	(308,984)	427,093	72,636	45,473	---	---	---	---	452,586	89,571	72,636	354,900
Water	454,524	477,902	(23,378)	5,310	24,615	(42,683)	---	---	---	---	199,234	186,064	24,615	100,100
Total	**1,547,035**	**1,879,397**	**(332,362)**	**432,403**	**97,251**	**2,790**	**---**	**---**	**---**	**---**	**651,820**	**275,635**	**97,251**	**455,000**
Caledonia														
Dump Site	50,703	48,201	2,502	409	---	2,911	---	---	---	---	---	---	---	---
Economic Development Authority	7,233	---	7,233	---	17,009	(9,776)	---	---	---	---	---	---	809	9,474
Light	2,800,191	2,703,377	96,814	91,111	1,897	186,028	---	---	---	16,007	33,273	---	14	---
Liquor	637,979	633,486	4,493	509	---	5,002	---	---	---	---	---	---	---	---
Sewer	568,089	491,360	76,729	30,621	40,079	67,271	---	---	---	(9,671)	17,036	---	40,079	213,534
Water	335,148	364,749	(29,601)	32,245	2,922	(278)	---	---	---	9,671	3,503	---	2,922	50,000
Total	**4,399,343**	**4,241,173**	**158,170**	**154,895**	**61,907**	**251,158**	**---**	**---**	**---**	**16,007**	**53,812**	**---**	**43,824**	**273,008**
Callaway														
Liquor	475,838	448,754	27,084	2,518	---	29,602	---	---	---	21,645	---	---	---	---
Sewer	22,451	30,250	(7,799)	884	4,800	(11,715)	---	---	---	102,755	225,107	330,000	4,800	---
Water	62,544	93,936	(31,392)	848	16,914	(47,458)	---	---	---	(23,645)	---	---	16,914	23,237
Total	**560,833**	**572,940**	**(12,107)**	**4,250**	**21,714**	**(29,571)**	**---**	**---**	**---**	**100,755**	**225,107**	**330,000**	**21,714**	**23,237**
Calumet														
Garbage [0]	48	---	48	---	---	48	---	---	---	4,495	---	---	---	---
Radio Tower [0]	71,128	5,997	65,131	---	---	65,131	---	---	---	10,000	320	---	---	---
Sewer [0]	78,469	110,103	(31,634)	6,378	---	(25,256)	3,329	---	3,049	(10,000)	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	66,851	50,088	16,763	8,846	---	25,609	---	---	8,846	9,062	48,139	---	---	---
Total	**216,496**	**166,188**	**50,308**	**15,224**	**---**	**65,532**	**3,329**	**---**	**11,895**	**13,557**	**48,459**	**---**	**---**	**---**
Cambridge														
Housing	163,017	202,671	(39,654)	82,977	---	43,323	---	109,633	---	---	30,240	---	---	---
Liquor	5,124,055	4,657,100	466,955	10,285	---	477,240	---	---	---	478,000	22,877	---	---	---
Sewer	2,207,400	1,880,463	326,937	36,748	129,590	234,095	---	---	---	37,500	1,103,567	1,380,961	127,885	946,848
Storm Sewer	328,219	380,845	(52,626)	80	26,871	(79,417)	---	---	---	---	484,051	482,128	24,949	254,939
Water	1,702,107	1,347,017	355,090	24,351	197,352	182,089	---	---	---	(87,500)	982,382	950,581	193,113	5,249,801
Total	**9,524,798**	**8,468,096**	**1,056,702**	**154,441**	**353,813**	**857,330**	**---**	**109,633**	**---**	**428,000**	**2,623,117**	**2,813,670**	**345,947**	**6,451,588**
Campbell														
Refuse or Garbage Collection [0]	15,197	13,904	1,293	---	---	1,293	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	8,425	8,692	(267)	10,225	---	9,958	9,550	---	---	---	---	---	---	---
Water [0]	11,743	14,717	(2,974)	5,862	---	2,888	5,761	---	---	---	---	---	---	---
Total	**35,365**	**37,313**	**(1,948)**	**16,087**	**---**	**14,139**	**15,311**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Canby														
Sanitation	140,436	157,218	(16,782)	59	---	(16,723)	---	---	---	---	---	---	---	---
Sewer	232,080	389,643	(157,563)	133,041	73,311	(97,833)	82,843	---	---	---	3,372,004	3,373,512	73,311	193,964
Storm Sewer	124,513	56,586	67,927	37,328	71,623	33,632	---	---	---	---	1,206,470	---	71,623	50,000
Water	388,616	431,206	(42,590)	2,019,424	50,071	1,926,763	67,779	1,895,819	---	---	3,739,938	1,821,272	50,071	252,171
Total	**885,645**	**1,034,653**	**(149,008)**	**2,189,852**	**195,005**	**1,845,839**	**150,622**	**1,895,819**	**---**	**---**	**8,318,412**	**5,194,784**	**195,005**	**496,135**
Cannon Falls														
Ambulance	585,257	649,602	(64,345)	37,046	---	(27,299)	---	27,635	---	(3,375)	65,977	---	---	---
Deputy Registrar	117,147	122,253	(5,106)	---	---	(5,106)	---	---	---	2,750	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Disposal	1,347,223	977,197	370,026	4,150	198,781	175,395	---	---	---	31,673	16,562	---	198,781	739,056
Recycling Program	84,852	65,395	19,457	25	---	19,482	---	---	---	---	---	---	---	---
Storm Water	146,702	37,745	108,957	78	16,633	92,402	---	---	---	---	---	---	14,850	27,294
Water	716,743	657,272	59,471	5,133	89,736	(25,132)	---	---	---	115,475	57,337	---	89,736	362,966
Total	**2,997,924**	**2,509,464**	**488,460**	**46,432**	**305,150**	**229,742**	**---**	**27,635**	**---**	**146,523**	**139,876**	**---**	**303,367**	**1,129,316**
Canton														
Refuse [23]	18,419	14,990	3,429	---	---	3,429	---	---	---	---	---	---	---	---
Sewer [23]	63,370	114,559	(51,189)	---	16,618	(67,807)	---	---	---	---	---	---	16,618	6,500
Water [23]	47,557	38,255	9,302	750	279	9,773	---	---	---	---	---	---	279	5,487
Total	**129,346**	**167,804**	**(38,458)**	**750**	**16,897**	**(54,605)**	**---**	**---**	**---**	**---**	**---**	**---**	**16,897**	**11,987**
Carlos														
Sewer Fund [0]	69,840	32,777	37,063	103	---	37,166	---	---	---	(28,532)	---	---	---	---
Utilities Fund [0]	---	---	---	---	---	---	---	---	---	71,331	---	---	---	---
Water Fund [0]	91,668	36,713	54,955	6,257	18,379	42,833	---	---	---	(45,386)	---	---	18,379	60,000
Total	**161,508**	**69,490**	**92,018**	**6,360**	**18,379**	**79,999**	**---**	**---**	**---**	**(2,587)**	**---**	**---**	**18,379**	**60,000**
Carlton														
Ambulance [0]	401,099	233,560	167,539	3,361	---	170,900	---	---	29	---	193,578	---	---	---
Cemetery [0]	10,995	20,806	(9,811)	12,816	---	3,005	12,154	---	---	---	---	---	---	---
Sewer [0]	201,661	153,085	48,576	31,991	94,685	(14,118)	23,208	---	---	---	---	764,240	94,685	706,750
Water [0]	285,492	130,198	155,294	21,395	87,478	89,211	14,345	---	---	---	10,776	450,760	87,478	546,750
Total	**899,247**	**537,649**	**361,598**	**69,563**	**182,163**	**248,998**	**49,707**	**---**	**29**	**---**	**204,354**	**1,215,000**	**182,163**	**1,253,500**
Carver														
Sewer	450,912	760,516	(309,604)	39,606	79,337	(349,335)	---	---	---	(9,969)	80,914	725,497	66,417	145,000

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	150,046	183,486	(33,440)	11,184	25,970	(48,226)	---	---	---	(22,700)	94,273	261,548	20,210	45,000
Water	611,022	872,304	(261,282)	23,373	353,063	(590,972)	---	---	---	313,546	97,288	3,669,468	292,648	429,000
Total	**1,211,980**	**1,816,306**	**(604,326)**	**74,163**	**458,370**	**(988,533)**	**---**	**---**	**---**	**280,877**	**272,475**	**4,656,513**	**379,275**	**619,000**
Cass Lake														
Sewer	348,596	152,086	196,510	602,532	12,875	786,167	---	602,051	---	387,874	287,506	1,195,000	12,875	---
Water	194,901	120,326	74,575	---	10,150	64,425	---	---	---	---	---	---	10,150	52,000
Total	**543,497**	**272,412**	**271,085**	**602,532**	**23,025**	**850,592**	**---**	**602,051**	**---**	**387,874**	**287,506**	**1,195,000**	**23,025**	**52,000**
Cedar Mills														
Sewer	45,567	51,040	(5,473)	990	7,486	(11,969)	---	---	---	---	---	---	7,486	3,000
Total	**45,567**	**51,040**	**(5,473)**	**990**	**7,486**	**(11,969)**	**---**	**---**	**---**	**---**	**---**	**---**	**7,486**	**3,000**
Center City														
Sewer [0]	107,138	108,120	(982)	---	---	(982)	---	---	---	9,999	---	---	---	---
Water [0]	56,616	33,856	22,760	---	---	22,760	---	---	---	37,285	---	---	---	---
Total	**163,754**	**141,976**	**21,778**	**---**	**---**	**21,778**	**---**	**---**	**---**	**47,284**	**---**	**---**	**---**	**---**
Centerville														
Sewer	414,867	433,338	(18,471)	32,721	---	14,250	---	---	---	---	---	---	---	---
Storm Water	103,682	82,574	21,108	1,487	675	21,920	---	---	---	---	---	---	---	---
Water	344,107	353,091	(8,984)	25,122	---	16,138	---	---	9,945	---	11,226	---	---	---
Total	**862,656**	**869,003**	**(6,347)**	**59,330**	**675**	**52,308**	**---**	**---**	**9,945**	**---**	**11,226**	**---**	**---**	**---**
Ceylon														
Electric	284,779	277,490	7,289	1,491	---	8,780	---	---	---	---	---	---	---	---
Sewer	58,646	41,751	16,895	66,564	5,235	78,224	66,216	---	---	---	---	---	5,235	55,000
Water	31,535	62,920	(31,385)	51,361	520	19,456	50,507	---	---	---	---	---	520	10,480
Total	**374,960**	**382,161**	**(7,201)**	**119,416**	**5,755**	**106,460**	**116,723**	**---**	**---**	**---**	**---**	**---**	**5,755**	**65,480**

*Data could not be fully reviewed.

**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, 2015

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
Champlin														
Recycling	349,793	409,145	(59,352)	70,249	---	10,897	---	---	65,240	---	---	---	---	---
Refuse Collection	1,353,836	1,312,770	41,066	27,989	4,049	65,006	---	---	---	---	---	---	---	---
Sewer Utility	2,585,560	2,244,454	341,106	105,249	265	446,090	---	---	---	104,426	82,072	---	---	---
Water Utility	2,212,540	2,032,333	180,207	153,794	---	334,001	---	---	---	390,455	319,236	---	---	---
Total	**6,501,729**	**5,998,702**	**503,027**	**357,281**	**4,314**	**855,994**	**---**	**---**	**65,240**	**494,881**	**401,308**	**---**	**---**	**---**
Chandler														
Café	53,733	72,524	(18,791)	5,875	---	(12,916)	---	---	---	(6,005)	---	---	---	---
Sewer	153,437	120,189	33,248	26,063	6,207	53,104	---	---	---	---	---	---	6,207	69,000
Water	67,144	62,354	4,790	126	---	4,916	---	---	---	15,000	---	---	---	---
Total	**274,314**	**255,067**	**19,247**	**32,064**	**6,207**	**45,104**	**---**	**---**	**---**	**8,995**	**---**	**---**	**6,207**	**69,000**
Chanhassen														
Sewer	2,522,424	3,290,883	(768,459)	87,695	6,245	(687,009)	---	---	---	155,285	326,335	---	6,245	60,000
Surface Water Management	667,381	1,328,144	(660,763)	60,663	---	(600,100)	---	---	---	244,804	10,210	---	---	---
Water	2,608,986	3,118,078	(509,092)	107,636	172,187	(573,643)	---	---	---	57,750	1,288,287	---	172,187	715,000
Total	**5,798,791**	**7,737,105**	**(1,938,314)**	**255,994**	**178,432**	**(1,860,752)**	**---**	**---**	**---**	**457,839**	**1,624,832**	**---**	**178,432**	**775,000**
Chaska														
Chaska Curling Center	65,022	208,181	(143,159)	641	626,831	(769,349)	---	---	---	851,239	17,318,662	16,265,000	626,831	---
Chaska.net Internet Service Provider	173,816	293,951	(120,135)	---	---	(120,135)	---	---	---	(3,076,964)	94,997	---	---	---
Community Center	3,246,108	3,850,318	(604,210)	4,651	228,344	(827,903)	---	---	---	(432,000)	189,914	---	228,344	305,000
Electric	35,565,149	33,315,931	2,249,218	347,656	148,272	2,448,602	---	---	28,716	4,414,854	1,476,508	---	148,272	140,000
Par 30 Golf Course	192,164	183,273	8,891	---	---	8,891	---	---	---	---	---	---	---	---
Sewer	3,267,600	3,116,621	150,979	8,398	32,033	127,344	---	---	---	2,882,610	264,843	2,819,641	32,033	---

*Data could not be fully reviewed.

**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, 2015

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
Storm Water Utility	912,936	719,272	193,664	948	39,306	155,306	---	---	---	401,441	1,861,464	1,849,244	39,306	---
Town Course Golf Course	2,089,861	2,302,782	(212,921)	5,140	9,076	(216,857)	---	---	---	---	144,269	---	---	---
Turbine Generator	1,842,662	220,558	1,622,104	190,653	1,509,521	303,236	---	---	---	---	---	24,963,567	1,509,521	26,235,000
Water	2,534,074	2,424,397	109,677	17,884	366,485	(238,924)	---	---	---	45,236	520,013	589,959	366,485	370,000
Total	**49,889,392**	**46,635,284**	**3,254,108**	**575,971**	**2,959,868**	**870,211**	**---**	**---**	**28,716**	**5,086,416**	**21,870,670**	**46,487,411**	**2,950,792**	**27,050,000**
Chatfield														
Garbage	189,423	179,433	9,990	14,176	---	24,166	---	---	---	15,000	200	---	---	---
Sewer	755,486	287,833	467,653	45,609	---	513,262	---	---	---	541,570	550	---	---	---
Sewer - No Fault Back	---	398	(398)	475	---	77	---	---	---	(1,000)	---	---	---	---
Sewer Infrastructure	20,350	345,215	(324,865)	3,017	183,884	(505,732)	---	---	---	(591,793)	12,256	---	183,884	365,000
Water	239,108	132,491	106,617	23,659	---	130,276	---	---	---	150,570	400	---	---	---
Water Infrastructure	12,800	95,943	(83,143)	2,108	---	(81,035)	---	---	---	29,173	15,117	---	---	---
Total	**1,217,167**	**1,041,313**	**175,854**	**89,044**	**183,884**	**81,014**	**---**	**---**	**---**	**143,520**	**28,523**	**---**	**183,884**	**365,000**
Chisago City														
Deputy Registrar	306,915	227,458	79,457	1,756	---	81,213	---	---	---	76,500	---	---	---	---
Sewer	631,080	655,646	(24,566)	58,477	146,843	(112,932)	46,000	---	---	17,500	---	---	---	---
Water	328,467	556,131	(227,664)	12,282	---	(215,382)	---	---	---	91,439	---	---	---	---
Total	**1,266,462**	**1,439,235**	**(172,773)**	**72,515**	**146,843**	**(247,101)**	**46,000**	**---**	**---**	**185,439**	**---**	**---**	**---**	**---**
Chisholm														
Garbage	533,534	522,135	11,399	14,344	---	25,743	---	---	---	---	---	---	---	---
Sewer	1,505,121	1,489,137	15,984	1,359	22,306	(4,963)	---	---	---	(203,872)	203,872	255,355	22,306	343,719
Water	589,844	574,858	14,986	1,470	88,758	(72,302)	---	---	---	(256,132)	273,659	1,374,043	88,758	984,552
Total	**2,628,499**	**2,586,130**	**42,369**	**17,173**	**111,064**	**(51,522)**	**---**	**---**	**---**	**(460,004)**	**477,531**	**1,629,398**	**111,064**	**1,328,271**

*Data could not be fully reviewed.

**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, 2015

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
Chokio														
Garbage	47,113	48,430	(1,317)	---	---	(1,317)	---	---	---	---	---	---	---	---
Sewer	68,195	65,876	2,319	1,417	10,530	(6,794)	---	---	---	---	---	---	10,530	16,000
Storm Sewer	29,649	27,043	2,606	---	15,794	(13,188)	---	---	---	---	---	---	15,794	24,000
Water	117,042	88,264	28,778	24,543	11,437	41,884	9,937	10,000	---	---	13,840	---	11,437	56,000
Total	**261,999**	**229,613**	**32,386**	**25,960**	**37,761**	**20,585**	**9,937**	**10,000**	**---**	**---**	**13,840**	**---**	**37,761**	**96,000**
Circle Pines														
Gas [28]	2,791,848	2,712,391	79,457	22,992	29,045	73,404	---	---	---	---	512,523	---	29,045	95,000
Sewer	729,236	596,678	132,558	13,249	59,423	86,384	---	---	---	---	14,711	300,000	59,423	100,000
Solid Waste	404,359	380,721	23,638	39,115	---	62,753	---	---	---	---	---	---	---	---
Storm Water	176,751	100,847	75,904	7,188	27,629	55,463	---	---	---	---	35,717	78,000	27,629	50,000
Water	441,949	432,871	9,078	120,158	54,316	74,920	---	---	---	---	63,353	222,000	54,316	75,000
Total	**4,544,143**	**4,223,508**	**320,635**	**202,702**	**170,413**	**352,924**	**---**	**---**	**---**	**---**	**626,304**	**600,000**	**170,413**	**320,000**
Clara City														
Ambulance	91,035	102,553	(11,518)	14,517	---	2,999	---	---	6,500	---	---	---	---	---
Assisted Living	283,858	378,350	(94,492)	2,797	124,390	(216,085)	---	---	---	(200,000)	190,399	---	124,390	---
Care Center [14]	4,731,318	4,469,604	261,714	15,324	147,132	129,906	---	---	9,874	265,271	2,190,845	2,455,000	99,407	35,000
Congregate Housing	336,308	242,303	94,005	298	8,635	85,668	---	---	---	---	---	---	8,635	116,121
Sewer	303,998	258,544	45,454	60,856	7,547	98,763	58,091	---	97	(3,725)	---	---	7,547	103,389
Water	371,057	285,146	85,911	25,133	19,892	91,152	24,975	---	42	(72,198)	---	---	19,892	134,000
Total	**6,117,574**	**5,736,500**	**381,074**	**118,925**	**307,596**	**192,403**	**83,066**	**---**	**16,513**	**(10,652)**	**2,381,244**	**2,455,000**	**259,871**	**388,510**
Claremont														
Sewer Utility	110,685	203,122	(92,437)	19,363	44,092	(117,166)	---	---	---	(109,552)	6,989	---	44,092	40,000

*Data could not be fully reviewed.

**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, 2015

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
Water Utility	135,020	102,844	32,176	5,319	43,023	(5,528)	---	---	---	---	---	---	43,023	1,244,000
Total	**245,705**	**305,966**	**(60,261)**	**24,682**	**87,115**	**(122,694)**	**---**	**---**	**---**	**(109,552)**	**6,989**	**---**	**87,115**	**1,284,000**
Clarissa														
Gas	449,771	375,297	74,474	1,038	21,680	53,832	---	---	---	---	4,599	---	21,680	50,000
Liquor	382,800	382,108	692	4,200	---	4,892	---	---	---	5,000	6,544	---	---	---
Sewer	130,673	56,910	73,763	16,124	30,968	58,919	---	---	---	(6,720)	3,148	---	30,968	49,860
Water	153,723	89,585	64,138	296	33,173	31,261	---	---	---	6,720	3,172	---	33,173	20,140
Total	**1,116,967**	**903,900**	**213,067**	**21,658**	**85,821**	**148,904**	**---**	**---**	**---**	**5,000**	**17,463**	**---**	**85,821**	**120,000**
Clarkfield														
Clarkfield Care Center [14]	3,431,838	3,465,393	(33,555)	54,920	60,314	(38,949)	---	---	---	(125,000)	88,081	---	37,153	75,000
Economic Development Authority Apartments	103,501	99,598	3,903	765	25,233	(20,565)	---	---	---	---	---	---	25,233	38,246
Utility [3]	262,944	314,388	(51,444)	66,313	16,860	(1,991)	65,880	---	---	---	7,275	172,000	16,860	55,000
Total	**3,798,283**	**3,879,379**	**(81,096)**	**121,998**	**102,407**	**(61,505)**	**65,880**	**---**	**---**	**(125,000)**	**95,356**	**172,000**	**79,246**	**168,246**
Clarks Grove														
Garbage [0]	32,810	32,234	576	1,029	---	1,605	---	---	---	---	---	---	---	---
Sewer [0]	65,697	22,290	43,407	1,408	---	44,815	---	---	---	---	9,757	---	---	---
Storm Sewer [0]	4,671	41	4,630	19	---	4,649	---	---	---	---	1,768	---	---	---
Water [0]	96,533	27,238	69,295	2,680	---	71,975	---	---	---	---	10,019	---	---	---
Total	**199,711**	**81,803**	**117,908**	**5,136**	**---**	**123,044**	**---**	**---**	**---**	**---**	**21,544**	**---**	**---**	**---**
Clear Lake														
Sewer	267,876	165,997	101,879	1,736	20,460	83,155	---	---	---	(15,740)	14,274	---	20,460	128,265
Water [0]	90,655	45,863	44,792	18,386	---	63,178	---	---	---	4,260	14,517	---	---	---
Total	**358,531**	**211,860**	**146,671**	**20,122**	**20,460**	**146,333**	**---**	**---**	**---**	**(11,480)**	**28,791**	**---**	**20,460**	**128,265**

*Data could not be fully reviewed.

**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, 2015

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
Clearbrook														
Liquor	537,365	499,512	37,853	---	---	37,853	---	---	---	10,000	---	---	---	---
Natural Gas	409,753	353,610	56,143	---	2,076	54,067	---	---	---	34,076	26,720	---	2,076	10,396
Sewer	100,949	64,278	36,671	13	2,680	34,004	---	---	---	21,380	9,397	---	2,680	20,000
Water	95,312	65,867	29,445	---	---	29,445	---	---	---	26,750	---	---	---	---
Total	**1,143,379**	**983,267**	**160,112**	**13**	**4,756**	**155,369**	**---**	**---**	**---**	**92,206**	**36,117**	**---**	**4,756**	**30,396**
Clearwater														
Refuse and Recycling [0]	77,143	88,841	(11,698)	9,697	---	(2,001)	---	---	---	---	---	---	---	---
Sewer [0]	856,946	345,309	511,637	490	105,833	406,294	10	---	---	(16,810)	---	7,047	105,833	490,968
Storm Sewer [0]	7,119	2,018	5,101	26	---	5,127	1	---	---	---	---	---	---	---
Water [0]	161,347	81,534	79,813	11,072	18,068	72,817	---	---	---	(5,923)	667,246	780,000	18,068	45,000
Total	**1,102,555**	**517,702**	**584,853**	**21,285**	**123,901**	**482,237**	**11**	**---**	**---**	**(22,733)**	**667,246**	**787,047**	**123,901**	**535,968**
Clements														
Water and Sewer [3]	45,891	47,246	(1,355)	386	---	(969)	---	---	---	---	18,712	---	---	---
Total	**45,891**	**47,246**	**(1,355)**	**386**	**---**	**(969)**	**---**	**---**	**---**	**---**	**18,712**	**---**	**---**	**---**
Cleveland														
Liquor	200,653	235,910	(35,257)	20,811	---	(14,446)	---	---	---	---	---	---	---	---
Sewer	113,429	114,172	(743)	7,416	13,260	(6,587)	---	---	---	---	6,197	---	13,260	211,231
Water	164,073	145,156	18,917	450	30,082	(10,715)	---	---	---	---	8,263	---	30,082	269,826
Total	**478,155**	**495,238**	**(17,083)**	**28,677**	**43,342**	**(31,748)**	**---**	**---**	**---**	**---**	**14,460**	**---**	**43,342**	**481,057**
Climax														
Garbage	21,724	20,584	1,140	4	---	1,144	---	---	---	---	---	---	---	---
Sewer	67,975	54,615	13,360	54	954	12,460	---	---	---	(34,335)	---	---	954	6,000

*Data could not be fully reviewed.

**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, 2015

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
Water	67,379	103,176	(35,797)	90	---	(35,707)	---	---	---	---	---	---	---	---
Total	**157,078**	**178,375**	**(21,297)**	**148**	**954**	**(22,103)**	**---**	**---**	**---**	**(34,335)**	**---**	**---**	**954**	**6,000**
Clinton														
Garbage	22,014	18,010	4,004	---	---	4,004	---	---	---	---	---	---	---	---
Sewer	74,941	69,452	5,489	---	43,969	(38,480)	---	---	---	---	7,658	---	43,969	15,000
Water	59,844	60,366	(522)	---	---	(522)	---	---	---	---	7,298	---	---	---
Total	**156,799**	**147,828**	**8,971**	**---**	**43,969**	**(34,998)**	**---**	**---**	**---**	**---**	**14,956**	**---**	**43,969**	**15,000**
Clontarf														
Liquor	354,582	397,641	(43,059)	10,427	---	(32,632)	---	---	---	(16,000)	---	---	---	---
Refuse [0]	---	10,089	(10,089)	---	---	(10,089)	---	---	---	(10,089)	---	---	---	---
Sewer [0]	7,948	19,003	(11,055)	22,571	19,388	(7,872)	---	---	---	(20,000)	---	---	19,388	8,000
Total	**362,530**	**426,733**	**(64,203)**	**32,998**	**19,388**	**(50,593)**	**---**	**---**	**---**	**(46,089)**	**---**	**---**	**19,388**	**8,000**
Cloquet														
Sewer	1,478,922	1,406,747	72,175	46,116	28,625	89,666	30,016	---	---	83,260	425,063	---	---	---
Storm Water	331,144	173,536	157,608	2,200	---	159,808	---	---	---	32,000	141,548	---	---	---
Water	3,758,743	3,284,572	474,171	57,200	57,882	473,489	---	---	---	122,050	388,153	---	35,719	368,000
Total	**5,568,809**	**4,864,855**	**703,954**	**105,516**	**86,507**	**722,963**	**30,016**	**---**	**---**	**237,310**	**954,764**	**---**	**35,719**	**368,000**
Cobden														
Water and Sewer [0][3]	18,236	12,252	5,984	---	3,651	2,333	---	---	---	---	---	---	3,651	1,400
Total	**18,236**	**12,252**	**5,984**	**---**	**3,651**	**2,333**	**---**	**---**	**---**	**---**	**---**	**---**	**3,651**	**1,400**
Cohasset														
Natural Gas	1,326,688	944,317	382,371	4,881	2,396	384,856	---	---	---	(27,576)	186,633	---	2,396	111,597
Sewer	351,191	318,187	33,004	19,916	4,647	48,273	---	---	---	(6,000)	71,073	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	240,010	255,017	(15,007)	7,060	---	(7,947)	---	---	---	(3,350)	72,688	---	---	---
Total	**1,917,889**	**1,517,521**	**400,368**	**31,857**	**7,043**	**425,182**	**---**	**---**	**---**	**(36,926)**	**330,394**	**---**	**2,396**	**111,597**
Cokato														
Sewer	624,295	567,215	57,080	34,162	5,722	85,520	---	---	---	---	113,174	---	5,722	182,298
Water	673,335	500,837	172,498	37,217	75,361	134,354	---	---	---	---	24,251	---	75,361	287,000
Total	**1,297,630**	**1,068,052**	**229,578**	**71,379**	**81,083**	**219,874**	**---**	**---**	**---**	**---**	**137,425**	**---**	**81,083**	**469,298**
Cold Spring														
Sewer	1,303,465	981,660	321,805	46,345	85,571	282,579	---	---	---	128,304	59,391	---	85,571	358,000
Storm Water	35,946	28,964	6,982	54	---	7,036	---	---	---	---	---	---	---	---
Water	488,256	467,636	20,620	27,776	1,734	46,662	---	---	---	156,096	135,012	---	---	---
Total	**1,827,667**	**1,478,260**	**349,407**	**74,175**	**87,305**	**336,277**	**---**	**---**	**---**	**284,400**	**194,403**	**---**	**85,571**	**358,000**
Coleraine														
Cable Television [0][32]	---	---	---	---	---	---	---	---	---	69,051	---	---	---	---
Golf Course [0]	25,000	---	25,000	---	---	25,000	---	---	---	25,000	---	---	---	---
Public Utilities [3]	482,859	415,680	67,179	588	26,962	40,805	---	---	---	---	30,221	---	26,962	35,000
Public Utilities Maintenance [0][3]	76,100	31,054	45,046	---	17,350	27,696	---	---	---	---	---	---	17,350	84,000
Waste Management [0][21]	1,108	6,067	(4,959)	---	---	(4,959)	---	---	---	20,526	---	---	---	---
Total	**585,067**	**452,801**	**132,266**	**588**	**44,312**	**88,542**	**---**	**---**	**---**	**114,577**	**30,221**	**---**	**44,312**	**119,000**
Cologne														
Sanitary Sewer	408,850	329,643	79,207	57,734	8,929	128,012	57,734	---	---	---	3,389	---	8,929	95,403
Storm Sewer	26,776	24,394	2,382	---	---	2,382	---	---	---	---	---	---	---	---
Water	302,093	269,383	32,710	143,986	108,038	68,658	136,462	---	---	---	422,374	310,224	108,038	120,216
Total	**737,719**	**623,420**	**114,299**	**201,720**	**116,967**	**199,052**	**194,196**	**---**	**---**	**---**	**425,763**	**310,224**	**116,967**	**215,619**

*Data could not be fully reviewed.

**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, 2015

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
Columbia Heights														
Liquor	8,399,943	7,873,594	526,349	151	203,755	322,745	---	---	---	202,789	23,178	---	200,124	180,000
Refuse	1,896,230	1,702,296	193,934	115,818	---	309,752	---	---	---	119,277	---	---	---	---
Sewer	1,699,397	1,567,176	132,221	14,730	5,679	141,272	---	---	---	131,016	114,250	---	5,679	35,000
Storm Sewer	375,663	528,804	(153,141)	4,570	13,884	(162,455)	---	---	---	---	1,138,093	---	13,884	104,256
Water	2,725,118	2,292,341	432,777	18,928	29,309	422,396	---	---	---	131,017	474,047	---	26,151	177,028
Total	**15,096,351**	**13,964,211**	**1,132,140**	**154,197**	**252,627**	**1,033,710**	**---**	**---**	**---**	**584,099**	**1,749,568**	**---**	**245,838**	**496,284**
Columbus														
Sewer	61,132	132,896	(71,764)	232	---	(71,532)	---	---	---	---	---	---	---	---
Water	76,400	139,366	(62,966)	---	---	(62,966)	---	---	---	---	---	---	---	---
Total	**137,532**	**272,262**	**(134,730)**	**232**	**---**	**(134,498)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Comfrey														
Comfrey Grocery [29]	242,604	277,425	(34,821)	---	---	(34,821)	---	---	---	---	1,049	---	---	---
Sewer	76,344	74,287	2,057	3,132	5,351	(162)	---	---	---	---	3,000	---	5,351	19,000
Water	54,048	46,603	7,445	14,808	10,504	11,749	---	---	---	---	---	---	10,504	13,000
Total	**372,996**	**398,315**	**(25,319)**	**17,940**	**15,855**	**(23,234)**	**---**	**---**	**---**	**---**	**4,049**	**---**	**15,855**	**32,000**
Comstock														
Garbage [0]	13,004	11,259	1,745	---	---	1,745	---	---	---	---	---	---	---	---
Sewage [0]	31,502	15,271	16,231	---	2,402	13,829	---	---	---	---	---	---	2,402	17,887
Water [0]	8,709	5,067	3,642	---	---	3,642	---	---	---	---	---	---	---	---
Total	**53,215**	**31,597**	**21,618**	**---**	**2,402**	**19,216**	**---**	**---**	**---**	**---**	**---**	**---**	**2,402**	**17,887**
Conger														
Liquor	242,792	248,860	(6,068)	5,360	---	(708)	---	---	---	3,600	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer [0]	55,961	12,612	43,349	69	29,227	14,191	---	---	---	---	---	---	29,227	73,793
Water [0]	14,587	8,048	6,539	---	---	6,539	---	---	---	---	16,500	---	---	---
Total	**313,340**	**269,520**	**43,820**	**5,429**	**29,227**	**20,022**	**---**	**---**	**---**	**3,600**	**16,500**	**---**	**29,227**	**73,793**
Cook														
Liquor	1,531,930	1,385,841	146,089	7,150	---	153,239	---	---	---	---	---	---	---	---
Sewer	195,177	193,568	1,609	---	22,646	(21,037)	---	---	---	(12,250)	---	---	22,646	40,950
Water	200,393	193,113	7,280	---	18,582	(11,302)	---	---	---	(12,250)	2,091	---	18,582	33,600
Water/Sewer Line Replacement	40,637	---	40,637	---	---	40,637	---	---	---	24,500	---	---	---	---
Total	**1,968,137**	**1,772,522**	**195,615**	**7,150**	**41,228**	**161,537**	**---**	**---**	**---**	**---**	**2,091**	**---**	**41,228**	**74,550**
Coon Rapids														
Golf Course	5,270,541	6,077,273	(806,732)	194,272	223,984	(836,444)	---	---	---	---	771,876	348,610	223,984	168,762
Sewer	6,200,626	6,099,061	101,565	110,573	---	212,138	---	---	---	---	860,719	---	---	---
Storm Water Drainage	1,378,973	1,241,418	137,555	83,272	15,531	205,296	---	---	---	---	290,323	---	15,531	---
Water	5,452,474	5,181,819	270,655	9,979	414,225	(133,591)	---	---	---	---	2,405,435	1,674,979	378,244	1,195,000
Total	**18,302,614**	**18,599,571**	**(296,957)**	**398,096**	**653,740**	**(552,601)**	**---**	**---**	**---**	**---**	**4,328,353**	**2,023,589**	**617,759**	**1,363,762**
Corcoran														
Sewer [20]	4,415	102,227	(97,812)	642	55,919	(153,089)	---	---	---	---	322,624	---	55,919	---
Water [20]	14,069	110,027	(95,958)	1,541	52,595	(147,012)	---	---	---	---	464,668	---	52,595	---
Total	**18,484**	**212,254**	**(193,770)**	**2,183**	**108,514**	**(300,101)**	**---**	**---**	**---**	**---**	**787,292**	**---**	**108,514**	**---**
Correll														
Water [0]	10,637	2,755	7,882	---	---	7,882	---	---	---	---	---	---	---	---
Total	**10,637**	**2,755**	**7,882**	**---**	**---**	**7,882**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cosmos														
Sewer	54,290	59,301	(5,011)	425	---	(4,586)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	165,624	161,755	3,869	2,203	15,328	(9,256)	---	---	---	---	26,368	---	15,328	96,159
Total	**219,914**	**221,056**	**(1,142)**	**2,628**	**15,328**	**(13,842)**	**---**	**---**	**---**	**---**	**26,368**	**---**	**15,328**	**96,159**
Cottage Grove														
Cottage Grove Emergency Medical Services	1,423,773	1,499,854	(76,081)	14,025	---	(62,056)	---	---	---	94,680	---	---	---	---
Sewer Operating	2,257,696	2,448,144	(190,448)	112,853	---	(77,595)	---	---	---	279,393	---	---	---	---
Street Light Utility	523,447	746,231	(222,784)	35,155	---	(187,629)	---	---	---	45,850	28,339	---	---	---
Water Operating	1,832,070	2,412,975	(580,905)	69,601	21,408	(532,712)	---	---	---	266,782	737,064	---	20,472	105,000
Total	**6,036,986**	**7,107,204**	**(1,070,218)**	**231,634**	**21,408**	**(859,992)**	**---**	**---**	**---**	**686,705**	**765,403**	**---**	**20,472**	**105,000**
Cottonwood														
Sewer	193,671	182,195	11,476	2,649	11,529	2,596	---	---	---	(21,207)	---	---	11,529	47,000
Water	167,808	152,517	15,291	1,220	---	16,511	---	---	---	---	29,748	---	---	---
Total	**361,479**	**334,712**	**26,767**	**3,869**	**11,529**	**19,107**	**---**	**---**	**---**	**(21,207)**	**29,748**	**---**	**11,529**	**47,000**
Courtland														
Utility [3]	268,271	325,663	(57,392)	2,428	---	(54,964)	---	---	---	41,490	25,356	---	---	---
Total	**268,271**	**325,663**	**(57,392)**	**2,428**	**---**	**(54,964)**	**---**	**---**	**---**	**41,490**	**25,356**	**---**	**---**	**---**
Cromwell														
Liquor	357,378	370,641	(13,263)	8,358	---	(4,905)	---	---	---	(11,440)	19,179	---	---	---
Sewer	44,916	30,903	14,013	28,495	1,570	40,938	9,035	---	---	93,416	---	---	1,570	9,960
Water	37,620	32,576	5,044	15,723	3,542	17,225	1,269	5,000	---	(8,800)	11,800	---	3,542	3,185
Total	**439,914**	**434,120**	**5,794**	**52,576**	**5,112**	**53,258**	**10,304**	**5,000**	**---**	**73,176**	**30,979**	**---**	**5,112**	**13,145**
Crookston														
Crookston Civic Arena LLC [29]	328,878	929,744	(600,866)	461,461	158,631	(298,036)	---	---	---	---	15,852	---	158,631	---
Economic Development [29]	31,355	184,821	(153,466)	339,444	---	185,978	---	---	---	---	---	---	---	---
Housing Programs [29]	246,590	1,408,426	(1,161,836)	988,831	4,011	(177,016)	---	988,459	---	---	62,016	---	2,536	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	445,040	389,040	56,000	7,927	14,829	49,098	---	---	---	---	235,060	---	7,042	10,900
Water	1,260,107	974,172	285,935	20,737	---	306,672	---	---	---	137,080	463,041	---	---	---
Total	**2,311,970**	**3,886,203**	**(1,574,233)**	**1,818,400**	**177,471**	**66,696**	**---**	**988,459**	**---**	**137,080**	**775,969**	**---**	**168,209**	**10,900**
Crosby														
Deputy Registrar [0]	92,767	88,106	4,661	50	---	4,711	---	---	---	---	---	---	---	---
Range Collectors [0]	169,920	162,751	7,169	109	15,076	(7,798)	---	---	---	---	---	---	---	---
Sewer [0]	372,393	418,731	(46,338)	4,544	---	(41,794)	---	---	---	---	53,427	---	---	---
Storm Drainage [0]	43,125	18,820	24,305	9,752	---	34,057	---	---	---	20,000	---	---	---	---
Water	298,501	318,801	(20,300)	29,953	50,014	(40,361)	---	---	---	---	66,687	---	50,014	148,000
Total	**976,706**	**1,007,209**	**(30,503)**	**44,408**	**65,090**	**(51,185)**	**---**	**---**	**---**	**20,000**	**120,114**	**---**	**50,014**	**148,000**
Crosslake														
Communications	3,741,231	3,411,008	330,223	19,236	151,914	197,545	---	---	---	288,752	605,647	2,485,000	81,691	2,975,000
Sewer	212,177	447,166	(234,989)	225,409	34,175	(43,755)	222,303	---	---	---	31,614	---	34,175	170,000
Total	**3,953,408**	**3,858,174**	**95,234**	**244,645**	**186,089**	**153,790**	**222,303**	**---**	**---**	**288,752**	**637,261**	**2,485,000**	**115,866**	**3,145,000**
Crystal														
Recycling	334,493	324,393	10,100	740	---	10,840	---	---	---	5,800	---	---	---	---
Sanitary Sewer	2,085,601	1,995,548	90,053	47,616	13	137,656	---	---	---	128,955	1,741,583	---	---	---
Storm Drainage	809,067	883,284	(74,217)	7,413	---	(66,804)	---	---	---	106,839	441,425	---	---	---
Street Lights	186,237	151,305	34,932	8,981	---	43,913	---	---	---	9,803	---	---	---	---
Water	3,222,273	4,131,931	(909,658)	1,416,862	12,000	495,204	---	---	---	128,955	433,750	---	12,000	---
Total	**6,637,671**	**7,486,461**	**(848,790)**	**1,481,612**	**12,013**	**620,809**	**---**	**---**	**---**	**380,352**	**2,616,758**	**---**	**12,000**	**---**
Currie														
Garbage	9,516	8,287	1,229	---	---	1,229	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	21,398	79,137	(57,739)	42,875	20,094	(34,958)	---	---	---	---	486	---	20,094	9,500
Water	42,414	59,169	(16,755)	1,728	---	(15,027)	---	---	---	(13,000)	1,670	---	---	---
Total	**73,328**	**146,593**	**(73,265)**	**44,603**	**20,094**	**(48,756)**	**---**	**---**	**---**	**(13,000)**	**2,156**	**---**	**20,094**	**9,500**
Cuyuna														
Sewer [0]	20,888	14,205	6,683	---	---	6,683	---	---	---	---	---	---	---	---
Water [0]	13,973	10,536	3,437	---	---	3,437	---	---	---	---	---	---	---	---
Total	**34,861**	**24,741**	**10,120**	**---**	**---**	**10,120**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cyrus														
Garbage [0]	30,356	29,351	1,005	379	---	1,384	---	---	---	---	---	---	---	---
Sewer [0]	29,561	32,100	(2,539)	890	---	(1,649)	---	---	---	---	---	---	---	---
Water	30,498	35,205	(4,707)	571	---	(4,136)	---	503,258	---	---	590,650	201,225	---	---
Total	**90,415**	**96,656**	**(6,241)**	**1,840**	**---**	**(4,401)**	**---**	**503,258**	**---**	**---**	**590,650**	**201,225**	**---**	**---**
Dalton														
Liquor	322,478	322,206	272	822	---	1,094	---	---	110	---	---	---	---	---
Sewer	45,975	36,255	9,720	4,923	---	14,643	---	---	---	---	---	---	---	---
Water	53,684	74,002	(20,318)	6,699	16,337	(29,956)	---	---	---	---	39,436	---	16,337	17,000
Total	**422,137**	**432,463**	**(10,326)**	**12,444**	**16,337**	**(14,219)**	**---**	**---**	**110**	**---**	**39,436**	**---**	**16,337**	**17,000**
Danube														
Economic Development Authority [29]	24,405	11,409	12,996	1,160	6,721	7,435	---	---	---	---	---	---	6,721	6,347
Garbage	30,200	25,804	4,396	323	---	4,719	---	---	---	---	---	---	---	---
Sewer	27,018	27,522	(504)	214	---	(290)	---	---	---	---	---	---	---	---
Water	45,771	40,867	4,904	2,762	---	7,666	---	---	---	---	---	---	---	---
Total	**127,394**	**105,602**	**21,792**	**4,459**	**6,721**	**19,530**	**---**	**---**	**---**	**---**	**---**	**---**	**6,721**	**6,347**

*Data could not be fully reviewed.

**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, 2015

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
Danvers														
Liquor	338,167	342,734	(4,567)	785	---	(3,782)	---	---	---	---	4,112	---	---	---
Refuse	10,679	8,270	2,409	---	---	2,409	---	---	---	---	---	---	---	---
Sewer	12,078	25,257	(13,179)	10,865	---	(2,314)	---	---	---	---	---	---	---	---
Total	**360,924**	**376,261**	**(15,337)**	**11,650**	**---**	**(3,687)**	**---**	**---**	**---**	**---**	**4,112**	**---**	**---**	**---**
Darfur														
Hall	1,736	3,937	(2,201)	2,464	---	263	---	---	---	360	359	---	---	---
Sewer	26,624	41,343	(14,719)	23	5,103	(19,799)	---	---	---	---	---	---	5,103	3,000
Water	16,248	14,813	1,435	---	---	1,435	---	---	---	---	---	---	---	---
Total	**44,608**	**60,093**	**(15,485)**	**2,487**	**5,103**	**(18,101)**	**---**	**---**	**---**	**360**	**359**	**---**	**5,103**	**3,000**
Darwin														
Liquor	532,045	522,435	9,610	2,250	---	11,860	---	---	174	---	---	---	---	---
Sewer	41,680	23,710	17,970	7,147	---	25,117	---	---	---	---	16,700	---	---	---
Water	74,644	74,844	(200)	1,889	2,893	(1,204)	---	---	---	---	44,533	73,361	2,893	11,000
Total	**648,369**	**620,989**	**27,380**	**11,286**	**2,893**	**35,773**	**---**	**---**	**174**	**---**	**61,233**	**73,361**	**2,893**	**11,000**
Dassel														
Liquor	1,078,012	1,069,974	8,038	15,674	29,913	(6,201)	---	---	---	---	---	---	16,925	45,000
Sewer	353,438	337,283	16,155	22,580	16,808	21,927	---	---	---	---	---	---	16,808	125,000
Surface Water	11,527	1,066	10,461	391	---	10,852	---	---	---	---	---	---	---	---
Water	367,664	290,095	77,569	23,245	24,933	75,881	---	---	---	---	---	---	24,926	191,000
Total	**1,810,641**	**1,698,418**	**112,223**	**61,890**	**71,654**	**102,459**	**---**	**---**	**---**	**---**	**---**	**---**	**58,659**	**361,000**
Dawson														
Armory Housing	68,870	57,650	11,220	3,328	11,635	2,913	---	---	---	---	7,307	---	11,345	20,000

*Data could not be fully reviewed.

**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, 2015

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
Liquor	472,515	473,710	(1,195)	487	---	(708)	---	---	---	---	---	---	---	---
Refuse	113,244	106,356	6,888	766	---	7,654	---	---	---	---	---	---	---	---
Water and Sewer [3]	725,701	619,637	106,064	4,162	90,560	19,666	---	---	---	---	225,514	240,000	90,560	303,000
Total	**1,380,330**	**1,257,353**	**122,977**	**8,743**	**102,195**	**29,525**	**---**	**---**	**---**	**---**	**232,821**	**240,000**	**101,905**	**323,000**
Dayton														
Sewer	252,652	585,257	(332,605)	10,784	---	(321,821)	---	---	---	15,000	---	---	---	---
Water	258,813	506,740	(247,927)	14,384	---	(233,543)	---	---	---	15,000	---	---	---	---
Total	**511,465**	**1,091,997**	**(580,532)**	**25,168**	**---**	**(555,364)**	**---**	**---**	**---**	**30,000**	**---**	**---**	**---**	**---**
De Graff														
Liquor	426,468	461,050	(34,582)	41,061	6,615	(136)	---	---	---	---	2,104	---	6,615	34,325
Sewer Project [0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	33,998	54,664	(20,666)	---	6,069	(26,735)	---	---	---	(11,303)	---	---	6,069	3,141
Total	**460,466**	**515,714**	**(55,248)**	**41,061**	**12,684**	**(26,871)**	**---**	**---**	**---**	**(11,303)**	**2,104**	**---**	**12,684**	**37,466**
Deephaven														
Marina	119,654	132,155	(12,501)	1,587	---	(10,914)	---	---	---	---	---	---	---	---
Recycling	23,019	26,291	(3,272)	14,258	---	10,986	---	---	---	---	---	---	---	---
Sewer	576,483	649,217	(72,734)	9,472	---	(63,262)	---	---	---	27,743	186,652	---	---	---
Storm Water	119,823	55,307	64,516	771	3,385	61,902	---	---	---	---	39,723	---	---	---
Water	74,756	76,146	(1,390)	2,830	---	1,440	---	---	---	---	---	---	---	---
Total	**913,735**	**939,116**	**(25,381)**	**28,918**	**3,385**	**152**	**---**	**---**	**---**	**27,743**	**226,375**	**---**	**---**	**---**
Deer Creek														
Sewer	49,573	44,444	5,129	77	13,132	(7,926)	---	---	---	31,520	---	---	13,132	29,000

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	44,338	26,887	17,451	306	13,205	4,552	---	---	---	---	---	---	13,205	5,000
Total	**93,911**	**71,331**	**22,580**	**383**	**26,337**	**(3,374)**	**---**	**---**	**---**	**31,520**	**---**	**---**	**26,337**	**34,000**
Deer River														
License Bureau	70,981	66,572	4,409	---	---	4,409	---	---	---	---	---	---	---	---
Sewer	139,953	170,317	(30,364)	77	35,685	(65,972)	77	---	---	---	449,772	595,160	35,685	166,160
Water	166,274	199,766	(33,492)	---	12,730	(46,222)	---	---	---	---	4,585	153,200	12,730	187,700
Total	**377,208**	**436,655**	**(59,447)**	**77**	**48,415**	**(107,785)**	**77**	**---**	**---**	**---**	**454,357**	**748,360**	**48,415**	**353,860**
Deerwood														
Sewer Fund	100,900	115,578	(14,678)	11,406	67	(3,339)	---	---	---	---	---	---	---	---
Water Fund	118,557	95,135	23,422	1,578	8,749	16,251	---	---	---	14,681	330	---	4,170	14,000
Total	**219,457**	**210,713**	**8,744**	**12,984**	**8,816**	**12,912**	**---**	**---**	**---**	**14,681**	**330**	**---**	**4,170**	**14,000**
Delano*														
Electric	5,260,310	5,452,727	(192,417)	169,775	23,224	(45,866)	---	---	---	106,000	991,180	---	23,224	30,000
Liquor	2,487,061	2,287,103	199,958	1,540	---	201,498	---	---	656	100,000	1,729	---	---	---
Sanitary Sewer	1,725,557	1,316,502	409,055	455,602	245,787	618,870	---	---	---	792,591	19,590	---	245,787	1,048,396
Water	985,202	899,081	86,121	189,123	231,589	43,655	---	---	---	---	93,864	---	231,589	335,000
Total	**10,458,130**	**9,955,413**	**502,717**	**816,040**	**500,600**	**818,157**	**---**	**---**	**656**	**998,591**	**1,106,363**	**---**	**500,600**	**1,413,396**
Delavan														
Sewer	44,465	78,200	(33,735)	---	---	(33,735)	---	---	---	---	---	---	---	---
Water	41,997	42,458	(461)	---	---	(461)	---	---	---	---	---	---	---	---
Total	**86,462**	**120,658**	**(34,196)**	**---**	**---**	**(34,196)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Delhi														
Sewer Treatment Project [0]	22,740	29,626	(6,886)	13,844	19,730	(12,772)	---	---	---	---	---	---	5,907	1,100
Total	**22,740**	**29,626**	**(6,886)**	**13,844**	**19,730**	**(12,772)**	**---**	**---**	**---**	**---**	**---**	**---**	**5,907**	**1,100**

*Data could not be fully reviewed.

**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, 2015

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
Dennison*														
Garbage Collection [0]	15,914	14,909	1,005	---	---	1,005	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	55,803	44,083	11,720	---	---	11,720	---	---	---	61,578	---	---	---	---
Water [0]	11,999	16,903	(4,904)	---	---	(4,904)	---	---	---	15,800	---	---	---	---
Total	**83,716**	**75,895**	**7,821**	**---**	**---**	**7,821**	**---**	**---**	**---**	**77,378**	**---**	**---**	**---**	**---**
Dent														
Sewer [0]	28,198	12,598	15,600	13	---	15,613	---	---	---	27,508	---	---	---	---
Sewer Equipment Reserve [0]	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---
Total	**28,198**	**12,598**	**15,600**	**13**	**---**	**15,613**	**---**	**---**	**---**	**26,508**	**---**	**---**	**---**	**---**
Detroit Lakes														
Electric	18,046,807	15,752,826	2,293,981	138,987	73,197	2,359,771	---	---	---	632,854	1,262,111	---	35,697	285,000
Liquor	6,003,631	5,115,674	887,957	9,044	149,184	747,817	---	---	---	626,842	---	---	41,339	104,103
Sewer	1,838,711	1,467,408	371,303	21,410	72,279	320,434	---	---	---	6,598	1,136,823	1,493,235	72,279	233,430
Water	1,224,218	1,072,156	152,062	9,058	73,056	88,064	---	---	---	4,124	656,122	831,649	73,056	164,250
Total	**27,113,367**	**23,408,064**	**3,705,303**	**178,499**	**367,716**	**3,516,086**	**---**	**---**	**---**	**1,270,418**	**3,055,056**	**2,324,884**	**222,371**	**786,783**
Dexter														
Sewer [0]	14,535	14,355	180	6,802	---	6,982	6,450	---	---	---	---	---	---	---
Water [0]	49,223	21,415	27,808	8,795	2,558	34,045	8,322	---	---	---	6,831	---	2,558	15,000
Total	**63,758**	**35,770**	**27,988**	**15,597**	**2,558**	**41,027**	**14,772**	**---**	**---**	**---**	**6,831**	**---**	**2,558**	**15,000**
Dilworth														
Forestry	26,216	19,073	7,143	100	---	7,243	---	---	---	---	---	---	---	---
Pest Control	34,548	32,532	2,016	35	---	2,051	---	---	---	---	---	---	---	---
Refuse	388,375	371,662	16,713	214	---	16,927	---	---	---	6,800	11,899	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	595,088	565,762	29,326	158,279	21,214	166,391	43,361	---	20,441	5,000	3,519	---	21,214	107,000
Water	643,457	649,669	(6,212)	8,616	---	2,404	---	---	---	5,000	89,377	---	---	---
Total	**1,687,684**	**1,638,698**	**48,986**	**167,244**	**21,214**	**195,016**	**43,361**	**---**	**20,441**	**16,800**	**104,795**	**---**	**21,214**	**107,000**
Dodge Center														
Ambulance	1,153,409	1,283,083	(129,674)	25,869	30,574	(134,379)	---	---	---	---	1,999	---	---	---
Sewer	415,268	440,273	(25,005)	24,316	---	(689)	---	---	---	53,025	6,873	---	---	---
Water	354,839	327,816	27,023	31,021	---	58,044	---	---	---	53,025	2,873	---	---	---
Total	**1,923,516**	**2,051,172**	**(127,656)**	**81,206**	**30,574**	**(77,024)**	**---**	**---**	**---**	**106,050**	**11,745**	**---**	**---**	**---**
Donaldson														
Sewer [0]	5,170	5,470	(300)	15	---	(285)	---	---	---	---	---	---	---	---
Total	**5,170**	**5,470**	**(300)**	**15**	**---**	**(285)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Donnelly														
Garbage [0]	27,363	27,363	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	29,880	45,547	(15,667)	3	---	(15,664)	---	---	---	(1,166)	20,694	---	---	---
Water [0]	45,276	43,774	1,502	12	720	794	---	---	---	1,166	16,293	---	720	5,600
Total	**102,519**	**116,684**	**(14,165)**	**15**	**720**	**(14,870)**	**---**	**---**	**---**	**---**	**36,987**	**---**	**720**	**5,600**
Doran														
Wastewater [0]	8,030	5,083	2,947	1,165	263	3,849	---	---	---	---	---	---	263	3,291
Total	**8,030**	**5,083**	**2,947**	**1,165**	**263**	**3,849**	**---**	**---**	**---**	**---**	**---**	**---**	**263**	**3,291**
Dover														
Water and Sewer	195,986	142,019	53,967	---	7,808	46,159	---	---	---	---	---	---	---	53,000
Total	**195,986**	**142,019**	**53,967**	**---**	**7,808**	**46,159**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**53,000**
Dovray														
Sewer	26,412	21,453	4,959	179	11,828	(6,690)	---	---	---	---	1,783	---	8,542	3,000

*Data could not be fully reviewed.

**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, 2015

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
Water	7,193	12,817	(5,624)	453	200	(5,371)	---	---	---	(3,000)	---	---	60	983
Total	**33,605**	**34,270**	**(665)**	**632**	**12,028**	**(12,061)**	**---**	**---**	**---**	**(3,000)**	**1,783**	**---**	**8,602**	**3,983**
Duluth														
Airport [29]	4,819,963	13,348,271	(8,528,308)	545,130	332,129	(8,315,307)	---	1,302,037	501,624	---	5,857,130	2,855,000	327,162	763,585
Duluth Entertainment and Convention Center [29]	9,560,564	14,349,768	(4,789,204)	1,753,467	2,331	(3,038,068)	1,541,974	---	---	---	513,264	---	2,331	149,008
Gas Utility	35,603,119	29,083,384	6,519,735	31,077	179,433	6,371,379	---	---	23,365	4,249,195	3,665,114	---	179,433	1,761,905
Golf	1,931,016	2,307,922	(376,906)	---	1,094	(378,000)	---	---	---	---	264,406	---	1,094	120,567
Parking	4,516,914	2,306,254	2,210,660	(3,603)	243,774	1,963,283	---	---	---	1,352,700	227,323	---	243,774	1,130,000
Sewer Utility	19,985,466	15,739,894	4,245,572	41,571	543,392	3,743,751	---	---	2,568,743	101,585	5,994,094	2,165,881	543,392	4,957,269
Spirit Mountain Recreation Area Authority [29][33]	4,806,445	5,510,267	(703,822)	748,514	84,386	(39,694)	475,700	---	---	---	1,196,387	---	84,386	138,469
Steam District #1	6,734,513	7,352,562	(618,049)	(6,183)	313,626	(937,858)	---	---	---	18,986	2,031,063	4,078,094	195,971	625,000
Storm Water	4,761,949	3,724,428	1,037,521	11,403	54,244	994,680	---	---	---	517,738	961,932	790,000	54,244	1,153,836
Street Light Utility	1,967,817	1,912,935	54,882	221,387	---	276,269	220,293	---	---	41,000	422,357	---	---	---
Transit	2,814,672	18,942,424	(16,127,752)	13,402,158	---	(2,725,594)	1,391,900	14,530,004	12,211,021	---	24,041,413	---	---	---
Water Utility	14,435,412	10,237,774	4,197,638	36,406	269,225	3,964,819	---	---	16,919	55,656	3,346,457	832,589	269,225	2,365,288
West Superior Street Parking	---	---	---	6,549	---	6,549	---	---	5,153,236	---	11,597,809	---	---	---
Total	**111,937,850**	**124,815,883**	**(12,878,033)**	**16,787,876**	**2,023,634**	**1,886,209**	**3,629,867**	**15,832,041**	**20,474,908**	**6,336,860**	**60,118,749**	**10,721,564**	**1,901,012**	**13,164,927**
Dumont														
Sanitation	4,669	5,445	(776)	---	---	(776)	---	---	---	---	---	---	---	---
Sewer	26,119	93,477	(67,358)	19	7,790	(75,129)	---	---	---	---	---	---	7,790	6,000
Water	22,701	25,713	(3,012)	---	1,924	(4,936)	---	---	---	---	---	---	1,924	7,000
Total	**53,489**	**124,635**	**(71,146)**	**19**	**9,714**	**(80,841)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,714**	**13,000**

*Data could not be fully reviewed.

**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, 2015

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
Dundas														
Refuse	96,548	75,734	20,814	100	---	20,914	---	---	---	18,000	---	---	---	---
Sewer	410,806	414,147	(3,341)	90,407	38,672	48,394	---	---	---	39,547	19,067	---	38,672	1,503,265
Storm Water Utility	70,872	47,096	23,776	368	---	24,144	---	---	---	7,295	---	---	---	---
Water	304,960	384,571	(79,611)	927	47,067	(125,751)	---	---	---	(297,759)	16,726	---	47,067	250,000
Total	**883,186**	**921,548**	**(38,362)**	**91,802**	**85,739**	**(32,299)**	**---**	**---**	**---**	**(232,917)**	**35,793**	**---**	**85,739**	**1,753,265**
Dundee														
Electric [17]	67,150	57,482	9,668	7,913	10,713	6,868	---	---	---	---	---	---	---	---
Sewer	7,418	75,206	(67,788)	10,725	---	(57,063)	---	---	---	4,400	360	---	---	---
Water	8,902	21,726	(12,824)	14,201	6,930	(5,553)	---	---	---	---	---	---	6,930	5,000
Total	**83,470**	**154,414**	**(70,944)**	**32,839**	**17,643**	**(55,748)**	**---**	**---**	**---**	**4,400**	**360**	**---**	**6,930**	**5,000**
Dunnell														
Utility [30]	172,459	216,364	(43,905)	35,745	8,723	(16,883)	29,927	---	---	---	10,398	---	8,723	9,095
Total	**172,459**	**216,364**	**(43,905)**	**35,745**	**8,723**	**(16,883)**	**29,927**	**---**	**---**	**---**	**10,398**	**---**	**8,723**	**9,095**
Eagan														
Aquatic Facility	1,211,174	1,350,212	(139,038)	7,671	---	(131,367)	---	---	404	---	849,824	---	---	---
Civic Arena	1,089,823	1,392,803	(302,980)	39,492	1,451	(264,939)	---	---	808	---	273,360	---	1,451	---
Community Center	1,412,017	2,186,890	(774,873)	1,219,801	164,473	280,455	1,109,108	---	1,615	(313,448)	174,240	---	164,473	855,000
Fiber Infrastructure	50,378	310,859	(260,481)	---	---	(260,481)	---	---	---	(350,000)	200,737	---	---	---
Sanitary Sewer	6,279,680	6,268,527	11,153	115,125	---	126,278	---	---	19,938	344,000	302,978	---	---	---
Storm Drainage/Water Quality	1,568,288	2,398,199	(829,911)	149,223	---	(680,688)	---	---	67,630	83,000	157,339	---	---	---
Street Light Utility	716,932	514,548	202,384	1,059	---	203,443	---	---	15	35,700	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	4,489,904	6,118,131	(1,628,227)	1,769,934	---	141,707	---	---	21,609	1,716,992	1,630,770	---	---	---
Total	**16,818,196**	**20,540,169**	**(3,721,973)**	**3,302,305**	**165,924**	**(585,592)**	**1,109,108**	**---**	**112,019**	**1,516,244**	**3,589,248**	**---**	**165,924**	**855,000**
Eagle Bend														
Gas	297,372	240,443	56,929	1,310	21,723	36,516	---	---	---	20,000	6,538	---	21,723	50,000
Liquor	260,720	267,380	(6,660)	16,155	---	9,495	---	---	---	10,000	7,075	---	---	---
Sewer	89,751	46,335	43,416	1,720	---	45,136	---	---	---	44,495	---	---	---	---
Water	89,856	55,851	34,005	1,591	4,218	31,378	---	---	---	9,515	7,146	---	4,218	14,000
Total	**737,699**	**610,009**	**127,690**	**20,776**	**25,941**	**122,525**	**---**	**---**	**---**	**84,010**	**20,759**	**---**	**25,941**	**64,000**
Eagle Lake														
Sanitary Sewer	429,775	376,384	53,391	2,265	---	55,656	---	---	---	50,000	---	---	---	---
Water	336,072	260,848	75,224	12,678	650	87,252	---	---	---	82,311	29,710	---	650	180,000
Total	**765,847**	**637,232**	**128,615**	**14,943**	**650**	**142,908**	**---**	**---**	**---**	**132,311**	**29,710**	**---**	**650**	**180,000**
East Bethel														
Arena	231,721	228,398	3,323	161	---	3,484	---	---	---	---	60,323	---	---	---
Sewer	106,888	320,841	(213,953)	1,669	289,219	(501,503)	---	---	---	---	---	---	---	---
Water	65,163	326,508	(261,345)	---	---	(261,345)	---	---	---	---	---	---	---	---
Total	**403,772**	**875,747**	**(471,975)**	**1,830**	**289,219**	**(759,364)**	**---**	**---**	**---**	**---**	**60,323**	**---**	**---**	**---**
East Grand Forks														
Commercial Properties	113,396	111,249	2,147	3,907	1,586,686	(1,580,632)	---	---	---	824,534	---	---	---	---
Economic Development and Housing Authority [29]	483,354	634,885	(151,531)	330,396	3,679	175,186	143,356	---	---	---	---	---	---	---
Electric	14,304,963	13,603,441	701,522	225,935	---	927,457	---	---	---	434,789	650,714	---	---	---
Refuse	914,545	946,798	(32,253)	1,637	---	(30,616)	---	---	---	---	---	---	---	---
Sewer	1,629,153	804,547	824,606	40,595	81,393	783,808	---	---	---	---	1,305,966	---	81,393	185,000

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	286,021	606,720	(320,699)	1,452	---	(319,247)	---	---	---	---	---	---	---	---
Water	2,646,805	2,176,802	470,003	---	---	470,003	---	---	---	---	810,129	---	---	---
Total	**20,378,237**	**18,884,442**	**1,493,795**	**603,922**	**1,671,758**	**425,959**	**143,356**	**---**	**---**	**1,259,323**	**2,766,809**	**---**	**81,393**	**185,000**
East Gull Lake														
Wastewater	478,708	709,440	(230,732)	162,311	70,543	(138,964)	66,862	---	---	---	130,079	398,443	70,543	383,900
Total	**478,708**	**709,440**	**(230,732)**	**162,311**	**70,543**	**(138,964)**	**66,862**	**---**	**---**	**---**	**130,079**	**398,443**	**70,543**	**383,900**
Easton														
Mosquito Spraying	1,202	---	1,202	---	---	1,202	---	---	---	---	---	---	---	---
Recycling	2,776	5,935	(3,159)	---	---	(3,159)	---	---	---	---	---	---	---	---
Sewer	40,535	27,484	13,051	---	---	13,051	---	---	---	---	---	---	---	---
Water	34,863	27,810	7,053	---	---	7,053	---	---	---	---	---	---	---	---
Total	**79,376**	**61,229**	**18,147**	**---**	**---**	**18,147**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Echo														
Cemetery	1,000	1,025	(25)	45	---	20	---	---	---	---	---	---	---	---
Sewer	49,045	69,509	(20,464)	281	5,700	(25,883)	---	---	---	---	---	---	5,700	16,000
Water	76,906	71,147	5,759	10,800	8,865	7,694	---	---	---	---	8,700	---	8,865	3,000
Total	**126,951**	**141,681**	**(14,730)**	**11,126**	**14,565**	**(18,169)**	**---**	**---**	**---**	**---**	**8,700**	**---**	**14,565**	**19,000**
Eden Prairie														
Liquor	11,312,822	10,369,717	943,105	11,133	---	954,238	---	---	---	800,000	---	---	---	---
Sewer	5,636,680	6,554,369	(917,689)	44,790	15,838	(888,737)	---	---	---	---	323,584	---	15,838	85,000
Storm	1,887,440	2,066,877	(179,437)	159,899	15,717	(35,255)	---	46,236	20,412	10,000	144,643	---	15,717	---
Water	7,169,717	8,848,793	(1,679,076)	63,111	75,957	(1,691,922)	---	---	---	260,000	101,297	---	68,980	360,000
Total	**26,006,659**	**27,839,756**	**(1,833,097)**	**278,933**	**107,512**	**(1,661,676)**	**---**	**46,236**	**20,412**	**1,070,000**	**569,524**	**---**	**100,535**	**445,000**

*Data could not be fully reviewed.

**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, 2015

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
Eden Valley														
Senior Housing	122,794	83,826	38,968	2,461	9,621	31,808	---	---	---	---	---	---	9,621	47,000
Sewer	145,888	153,713	(7,825)	29,255	15,160	6,270	---	---	---	9,500	---	---	15,160	51,000
Water	258,327	176,996	81,331	10,833	16,476	75,688	---	---	---	---	---	---	16,476	165,000
Total	**527,009**	**414,535**	**112,474**	**42,549**	**41,257**	**113,766**	**---**	**---**	**---**	**9,500**	**---**	**---**	**41,257**	**263,000**
Edgerton														
Refuse	49,856	49,903	(47)	7	---	(40)	---	---	---	---	---	---	---	---
Sewer	95,506	80,501	15,005	---	---	15,005	---	---	---	---	3,207	---	---	---
Water	176,568	200,008	(23,440)	12	6,200	(29,628)	---	---	---	---	4,811	---	6,200	21,000
Total	**321,930**	**330,412**	**(8,482)**	**19**	**6,200**	**(14,663)**	**---**	**---**	**---**	**---**	**8,018**	**---**	**6,200**	**21,000**
Edina														
Aquatic Center	971,936	868,539	103,397	8,544	4,961	106,980	---	---	---	---	19,454	---	4,961	75,000
Arena	2,307,985	2,506,996	(199,011)	80,538	135,101	(253,574)	---	---	---	(1,245,070)	1,198,671	---	135,085	225,000
Art Center	516,429	673,583	(157,154)	13,617	---	(143,537)	---	---	---	(100,000)	---	---	---	---
Centennial Lakes	801,023	971,777	(170,754)	17,073	---	(153,681)	---	---	---	---	38,440	---	---	---
Edinborough Park	1,336,873	1,394,373	(57,500)	12,355	---	(45,145)	---	---	---	(130,784)	34,481	---	---	---
Golf Course	2,857,190	2,882,603	(25,413)	55,806	1,536,438	(1,506,045)	---	---	---	(441,871)	2,587,994	2,158,128	61,011	50,000
Liquor	12,462,387	11,818,602	643,785	9,599	---	653,384	---	---	---	785,000	95,205	---	---	---
Sports Dome	465,464	396,592	68,872	250,000	---	318,872	---	---	---	(2,291,047)	2,282,415	---	---	---
Utilities [1]	19,334,023	14,387,132	4,946,891	561,970	847,003	4,661,858	---	---	210,173	184,476	11,977,234	5,513,451	847,003	12,300,000
Total	**41,053,310**	**35,900,197**	**5,153,113**	**1,009,502**	**2,523,503**	**3,639,112**	**---**	**---**	**210,173**	**(3,239,296)**	**18,233,894**	**7,671,579**	**1,048,060**	**12,650,000**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Effie														
Sewer [0]	37,447	39,014	(1,567)	11,090	12,400	(2,877)	---	---	---	---	---	---	12,400	8,612
Total	**37,447**	**39,014**	**(1,567)**	**11,090**	**12,400**	**(2,877)**	**---**	**---**	**---**	**---**	**---**	**---**	**12,400**	**8,612**
Eitzen														
Community Center [0]	6,600	5,427	1,173	---	---	1,173	---	---	---	---	---	---	---	---
DEED Fund [0]	29,542	15,000	14,542	---	---	14,542	---	---	---	---	---	---	---	---
Electric Fund [0]	223,665	245,160	(21,495)	4,194	---	(17,301)	---	---	---	---	---	---	---	---
Garbage Fund [0]	9,014	11,832	(2,818)	---	---	(2,818)	---	---	---	---	---	---	---	---
Sewer Fund [0]	31,260	19,045	12,215	2,844	---	15,059	---	---	---	---	---	---	---	---
Water Fund [0]	37,715	41,312	(3,597)	---	7,837	(11,434)	---	---	---	---	4,786	---	7,837	27,500
Total	**337,796**	**337,776**	**20**	**7,038**	**7,837**	**(779)**	**---**	**---**	**---**	**---**	**4,786**	**---**	**7,837**	**27,500**
Elba														
Water [0]	7,885	6,318	1,567	5,656	---	7,223	---	---	---	---	---	---	---	---
Total	**7,885**	**6,318**	**1,567**	**5,656**	**---**	**7,223**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Elbow Lake														
Electric	1,804,426	1,643,972	160,454	21,266	12,837	168,883	---	---	---	92,944	172,351	---	12,837	40,000
Maplewood Manor	131,005	127,017	3,988	37	---	4,025	---	---	---	37,800	---	---	---	---
Sewer	206,092	202,350	3,742	876,259	6,746	873,255	---	---	876,259	53,500	1,010,410	22,547	6,746	29,608
Tipsinah Mounds Campground	229,416	187,209	42,207	70	7,953	34,324	---	---	---	36,936	---	---	---	---
Water	266,207	255,901	10,306	899,893	3,137	907,062	---	899,338	---	53,500	1,001,783	---	3,137	16,261
Total	**2,637,146**	**2,416,449**	**220,697**	**1,797,525**	**30,673**	**1,987,549**	**---**	**899,338**	**876,259**	**274,680**	**2,184,544**	**22,547**	**22,720**	**85,869**
Elgin														
Building [23]	45,600	23,357	22,243	---	15,536	6,707	---	---	---	---	---	---	15,536	14,553

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer [23]	150,480	165,381	(14,901)	---	3,048	(17,949)	---	---	---	153	224,000	---	3,048	---
Water [23]	208,421	174,032	34,389	---	46,005	(11,616)	---	---	---	---	---	---	46,005	131,000
Total	**404,501**	**362,770**	**41,731**	**---**	**64,589**	**(22,858)**	**---**	**---**	**---**	**153**	**224,000**	**---**	**64,589**	**145,553**
Elizabeth														
Liquor	382,365	369,631	12,734	---	9	12,725	---	---	---	---	---	---	---	---
Sewer	11,090	12,100	(1,010)	---	---	(1,010)	---	---	---	---	---	---	---	---
Water	70,172	75,220	(5,048)	---	4,134	(9,182)	---	---	---	---	---	---	4,134	33,000
Total	**463,627**	**456,951**	**6,676**	**---**	**4,143**	**2,533**	**---**	**---**	**---**	**---**	**---**	**---**	**4,134**	**33,000**
Elk River														
Electric	32,547,222	29,896,154	2,651,068	388,419	116,676	2,922,811	---	---	---	824,743	2,345,925	---	116,676	863,508
Garbage	1,321,301	1,382,890	(61,589)	8,828	---	(52,761)	---	---	---	8,366	---	---	---	---
Liquor	6,974,336	5,945,126	1,029,210	35,687	---	1,064,897	---	---	---	689,718	22,361	---	---	---
Sewer	1,818,476	2,041,524	(223,048)	90,135	277,185	(410,098)	---	---	---	(880,000)	10,820,930	---	277,185	---
Water	2,202,537	2,413,769	(211,232)	201,964	65,135	(74,403)	---	---	---	(64,703)	764,695	---	65,135	228,000
Total	**44,863,872**	**41,679,463**	**3,184,409**	**725,033**	**458,996**	**3,450,446**	**---**	**---**	**---**	**578,124**	**13,953,911**	**---**	**458,996**	**1,091,508**
Elko New Market														
Sewer	700,662	841,050	(140,388)	51,729	40,042	(128,701)	---	---	---	---	203,580	---	40,042	1,354,392
Storm Water	180,004	222,009	(42,005)	11,456	21,760	(52,309)	---	---	---	---	13,400	260,000	21,760	65,151
Water	520,589	647,346	(126,757)	25,379	105,222	(206,600)	---	---	---	---	6,453,605	7,248,631	105,222	298,596
Total	**1,401,255**	**1,710,405**	**(309,150)**	**88,564**	**167,024**	**(387,610)**	**---**	**---**	**---**	**---**	**6,670,585**	**7,508,631**	**167,024**	**1,718,139**
Elkton														
Water and Sewer [0]	20,225	24,597	(4,372)	105	---	(4,267)	---	---	---	(10,000)	---	---	---	---
Total	**20,225**	**24,597**	**(4,372)**	**105**	**---**	**(4,267)**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Ellendale														
Liquor	386,751	388,404	(1,653)	26	---	(1,627)	---	---	---	---	---	---	---	---
Sewer	56,615	66,615	(10,000)	4,700	2,729	(8,029)	---	---	---	---	---	---	2,729	6,080
Water	216,452	228,753	(12,301)	34,470	45,463	(23,294)	---	34,470	---	---	---	---	45,463	170,660
Total	**659,818**	**683,772**	**(23,954)**	**39,196**	**48,192**	**(32,950)**	**---**	**34,470**	**---**	**---**	**---**	**---**	**48,192**	**176,740**
Ellsworth														
Parkview Manor Municipal Nursing Home [14][29]	1,880,529	1,717,604	162,925	7,417	541	169,801	---	---	---	---	25,577	---	---	---
Water, Sewer, and Refuse [0][1]	267,635	150,224	117,411	7,114	15,513	109,012	---	---	---	---	---	---	15,513	25,000
Total	**2,148,164**	**1,867,828**	**280,336**	**14,531**	**16,054**	**278,813**	**---**	**---**	**---**	**---**	**25,577**	**---**	**15,513**	**25,000**
Elmore														
Liquor	122,247	130,920	(8,673)	392	---	(8,281)	---	---	---	---	---	---	---	---
Refuse	44,509	46,869	(2,360)	22	---	(2,338)	---	---	---	---	---	---	---	---
Sewer	70,022	168,752	(98,730)	37,673	43,921	(104,978)	26,974	---	---	---	---	---	43,921	25,200
Water	119,402	181,583	(62,181)	28,443	55,929	(89,667)	21,194	---	---	---	---	---	55,929	27,800
Total	**356,180**	**528,124**	**(171,944)**	**66,530**	**99,850**	**(205,264)**	**48,168**	**---**	**---**	**---**	**---**	**---**	**99,850**	**53,000**
Ely														
Electric	3,491,405	3,434,132	57,273	10,412	---	67,685	---	---	---	---	208,108	---	---	---
Housing and Redevelopment Authority Business Activities [29]	298,241	166,822	131,419	411	175,446	(43,616)	---	---	---	7,091	---	---	175,446	20,816
Housing and Redevelopment Authority Low Rent Public Housing [29]	433,526	840,551	(407,025)	316,943	33,242	(123,324)	---	315,959	---	(65,091)	803,009	1,095,656	12,980	---
Housing and Redevelopment Authority Public Housing Capital Fund [29]	---	---	---	10,000	---	10,000	---	58,000	---	58,000	48,000	---	---	---
Sewer	1,046,853	1,038,882	7,971	4,038	62,177	(50,168)	---	---	---	---	51,095	---	62,177	180,000
Water	692,306	636,587	55,719	5,612	14,368	46,963	---	---	---	---	10,245	---	14,368	68,000
Total	**5,962,331**	**6,116,974**	**(154,643)**	**347,416**	**285,233**	**(92,460)**	**---**	**373,959**	**---**	**---**	**1,120,457**	**1,095,656**	**264,971**	**268,816**

*Data could not be fully reviewed.

**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, 2015

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
Elysian														
Environmental Utility	13,915	---	13,915	---	---	13,915	---	---	---	---	---	---	---	---
Refuse Collection	55,355	57,902	(2,547)	---	---	(2,547)	---	---	---	---	---	---	---	---
Sewer Utility	182,202	220,946	(38,744)	91	4,965	(43,618)	---	---	---	---	---	---	4,965	66,241
Water Utility	201,883	195,904	5,979	20,560	18,485	8,054	---	---	---	---	---	---	18,485	65,000
Total	**453,355**	**474,752**	**(21,397)**	**20,651**	**23,450**	**(24,196)**	**---**	**---**	**---**	**---**	**---**	**---**	**23,450**	**131,241**
Emily														
Sewer	64,614	113,579	(48,965)	129,983	48,874	32,144	127,001	---	---	---	---	---	48,874	55,000
Total	**64,614**	**113,579**	**(48,965)**	**129,983**	**48,874**	**32,144**	**127,001**	**---**	**---**	**---**	**---**	**---**	**48,874**	**55,000**
Emmons														
Garbage [0]	23,003	21,725	1,278	7	---	1,285	---	---	---	---	---	---	---	---
Sewer [0]	32,894	21,839	11,055	7	1,742	9,320	---	---	---	(8,938)	---	---	1,742	16,000
Water [0]	33,311	23,101	10,210	117	1,208	9,119	---	---	---	---	---	---	1,208	12,000
Total	**89,208**	**66,665**	**22,543**	**131**	**2,950**	**19,724**	**---**	**---**	**---**	**(8,938)**	**---**	**---**	**2,950**	**28,000**
Erhard														
Liquor Store	286,307	282,358	3,949	4,808	367	8,390	---	---	---	---	---	---	---	---
Total	**286,307**	**282,358**	**3,949**	**4,808**	**367**	**8,390**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Erskine														
Sewer	75,861	102,951	(27,090)	179	800	(27,711)	---	---	---	---	---	---	800	5,000
Water	109,000	130,640	(21,640)	293	24,695	(46,042)	---	---	---	---	---	---	24,524	60,000
Total	**184,861**	**233,591**	**(48,730)**	**472**	**25,495**	**(73,753)**	**---**	**---**	**---**	**---**	**---**	**---**	**25,324**	**65,000**
Evan														
Water and Sewer [0][3]	39,972	18,910	21,062	19	13,328	7,753	---	---	---	(4,424)	---	---	13,328	3,500
Total	**39,972**	**18,910**	**21,062**	**19**	**13,328**	**7,753**	**---**	**---**	**---**	**(4,424)**	**---**	**---**	**13,328**	**3,500**

*Data could not be fully reviewed.

**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, 2015

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
Evansville														
Sewer	143,454	90,999	52,455	8	5,361	47,102	---	---	---	83,005	---	---	5,249	44,485
Water	135,141	110,823	24,318	8	5,009	19,317	---	---	---	83,005	---	---	4,897	14,333
Total	**278,595**	**201,822**	**76,773**	**16**	**10,370**	**66,419**	**---**	**---**	**---**	**166,010**	**---**	**---**	**10,146**	**58,818**
Eveleth														
Economic Development Authority - Lincoln Place [29]	315,612	246,423	69,189	591	36,676	33,104	---	---	---	---	5,072	---	36,520	67,830
Golf Course	137,061	205,732	(68,671)	---	---	(68,671)	---	---	---	(56,730)	7,925	---	---	---
Housing and Redevelopment Authority	77,767	216,744	(138,977)	94,349	215	(44,843)	---	116,510	---	---	22,923	---	---	---
Medical Office Building	97,600	43,120	54,480	---	21,521	32,959	---	---	---	---	---	---	21,521	42,214
Refuse	491,306	486,735	4,571	345	1,305	3,611	---	---	---	---	85,386	---	1,305	30,539
Sewer Treatment Plants	594,371	688,120	(93,749)	127	25,701	(119,323)	---	---	---	---	---	---	25,701	186,000
Water Utility	551,821	837,220	(285,399)	---	34,809	(320,208)	---	---	---	---	---	---	34,809	122,657
Total	**2,265,538**	**2,724,094**	**(458,556)**	**95,412**	**120,227**	**(483,371)**	**---**	**116,510**	**---**	**(56,730)**	**121,306**	**---**	**119,856**	**449,240**
Excelsior														
Commercial Docks	257,131	137,841	119,290	6,035	---	125,325	---	---	---	80,000	---	---	---	---
Sewer	559,023	407,711	151,312	15,184	11,785	154,711	---	---	---	11,000	376,092	---	11,785	24,156
Solid Waste	163,989	153,834	10,155	1,505	---	11,660	---	---	---	6,000	---	---	---	---
Street Light Utility	57,221	99,165	(41,944)	357	---	(41,587)	---	---	---	1,200	---	---	---	---
Surface Water Management	153,089	108,466	44,623	3,513	10,755	37,381	---	---	---	1,200	105,308	---	10,755	22,438
Water	530,411	410,272	120,139	24,769	41,580	103,328	---	---	---	11,000	545,600	196,841	41,580	108,572
Total	**1,720,864**	**1,317,289**	**403,575**	**51,363**	**64,120**	**390,818**	**---**	**---**	**---**	**110,400**	**1,027,000**	**196,841**	**64,120**	**155,166**
Eyota														
Arbor Gardens Senior Housing	1,027,475	923,082	104,393	173	67,544	37,022	---	---	---	---	41,051	---	67,544	124,000

*Data could not be fully reviewed.

**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, 2015

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
Sewer Utility	311,316	359,934	(48,618)	179	30,521	(78,960)	---	---	---	1,770	---	---	30,521	125,019
Storm Water Utility	17,478	23,593	(6,115)	50	---	(6,065)	---	---	---	13,500	---	---	---	---
Water Utility	194,745	161,233	33,512	3,080	6,948	29,644	---	---	---	927	13,553	---	6,948	14,981
Total	**1,551,014**	**1,467,842**	**83,172**	**3,482**	**105,013**	**(18,359)**	**---**	**---**	**---**	**16,197**	**54,604**	**---**	**105,013**	**264,000**
Fairfax														
Electric	1,163,207	852,687	310,520	70,234	5,595	375,159	---	---	---	130,000	42,471	---	5,595	145,000
Housing and Redevelopment Authority - Fairview	145,122	109,056	36,066	1,852	---	37,918	---	---	---	---	10,425	---	---	---
Housing and Redevelopment Authority - Southview	44,932	55,730	(10,798)	319	4,570	(15,049)	---	---	---	---	6,450	---	4,570	5,143
Liquor	546,474	516,581	29,893	1,404	---	31,297	---	---	---	---	9,043	---	---	---
Natural Gas	1,390,150	1,118,885	271,265	12,662	39,863	244,064	---	---	---	50,000	66,971	---	39,863	105,000
Sanitary Sewer	214,413	123,667	90,746	3,962	3,901	90,807	---	---	---	(79,241)	82,934	---	3,901	95,062
Storm Sewer	103,862	63,687	40,175	3,560	---	43,735	---	---	---	7,669	20,510	---	---	---
Water	333,137	231,250	101,887	13,683	23,038	92,532	---	---	---	(53,843)	144,111	16,635	20,860	104,000
Total	**3,941,297**	**3,071,543**	**869,754**	**107,676**	**76,967**	**900,463**	**---**	**---**	**---**	**54,585**	**382,915**	**16,635**	**74,789**	**454,205**
Fairmont														
Electric Department	14,561,648	13,244,002	1,317,646	29,821	59,649	1,287,818	---	---	---	572,285	294,730	---	---	---
Liquor	3,596,468	3,045,438	551,030	9,719	---	560,749	---	---	---	788,557	8,889	---	---	---
Parking Lot	5,773	5,252	521	26	---	547	---	---	---	---	---	---	---	---
Sewer	2,349,903	1,692,252	657,651	30,369	134,463	553,557	---	---	---	88,171	319,538	---	125,273	693,000
Storm Sewer Utility	585,969	426,015	159,954	14,155	38,604	135,505	---	---	---	---	380,993	---	38,604	175,000
Water Department	3,329,141	2,698,234	630,907	53,546	596,852	87,601	---	---	---	116,676	273,691	100,074	582,937	756,000
Total	**24,428,902**	**21,111,193**	**3,317,709**	**137,636**	**829,568**	**2,625,777**	**---**	**---**	**---**	**1,565,689**	**1,277,841**	**100,074**	**746,814**	**1,624,000**

*Data could not be fully reviewed.

**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, 2015

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
Falcon Heights														
Sanitary Sewer	756,539	613,868	142,671	10,998	---	153,669	---	---	---	---	166,190	---	---	---
Storm Drainage	154,984	136,551	18,433	2,093	---	20,526	---	---	---	---	189,501	---	---	---
Total	**911,523**	**750,419**	**161,104**	**13,091**	**---**	**174,195**	**---**	**---**	**---**	**---**	**355,691**	**---**	**---**	**---**
Faribault														
Sewer	5,631,142	4,704,731	926,411	89,798	461,646	554,563	---	---	---	---	398,634	---	461,646	1,026,000
Storm Water	672,698	556,120	116,578	14,563	---	131,141	---	---	---	---	325,566	---	---	---
Water	2,517,390	1,834,786	682,604	58,345	2,794	738,155	---	---	---	---	1,044,265	---	---	---
Total	**8,821,230**	**7,095,637**	**1,725,593**	**162,706**	**464,440**	**1,423,859**	**---**	**---**	**---**	**---**	**1,768,465**	**---**	**461,646**	**1,026,000**
Farmington														
Liquor	4,607,417	4,352,597	254,820	9,443	---	264,263	---	---	---	91,504	---	---	---	---
Sewer Utility	1,957,902	1,873,412	84,490	21,964	1,813	104,641	---	---	---	311,164	30,158	---	---	---
Solid Waste	1,991,179	1,658,128	333,051	33,819	---	366,870	---	---	---	119,227	---	---	---	---
Storm Water Utility	670,353	731,444	(61,091)	6,895	---	(54,196)	---	---	---	89,283	945,938	---	---	---
Street Light Utility	222,159	173,212	48,947	1,295	---	50,242	---	---	---	---	---	---	---	---
Water Utility	1,439,873	1,339,420	100,453	101,538	168	201,823	---	---	---	611,629	24,714	---	---	---
Total	**10,888,883**	**10,128,213**	**760,670**	**174,954**	**1,981**	**933,643**	**---**	**---**	**---**	**1,222,807**	**1,000,810**	**---**	**---**	**---**
Federal Dam														
Sewer [0]	22,238	33,958	(11,720)	14,736	1,866	1,150	---	---	---	---	---	---	1,866	6,200
Total	**22,238**	**33,958**	**(11,720)**	**14,736**	**1,866**	**1,150**	**---**	**---**	**---**	**---**	**---**	**---**	**1,866**	**6,200**
Felton														
Garbage [0]	17,910	22,595	(4,685)	---	---	(4,685)	---	---	---	---	---	---	---	---
Sewer [0]	21,868	4,512	17,356	---	---	17,356	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	15,925	9,264	6,661	---	---	6,661	---	---	---	---	---	---	---	---
Total	**55,703**	**36,371**	**19,332**	**---**	**---**	**19,332**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Fergus Falls														
Liquor	5,684,343	5,049,472	634,871	13,467	20,390	627,948	---	---	---	870,034	---	---	20,390	125,000
Sewage Disposal	2,048,795	2,117,646	(68,851)	105,784	1,849	35,084	---	---	---	(28,772)	114,007	---	1,849	234,585
Storm Water	478,274	420,251	58,023	11,998	---	70,021	---	---	---	109,422	---	---	---	---
Waste Management	2,580,556	2,274,081	306,475	50,504	35,612	321,367	---	---	---	176,395	427	---	35,612	65,000
Water Department	2,116,762	1,603,817	512,945	48,222	23,740	537,427	---	---	---	276,077	601,403	---	23,740	1,750,000
Total	**12,908,730**	**11,465,267**	**1,443,463**	**229,975**	**81,591**	**1,591,847**	**---**	**---**	**---**	**1,403,156**	**715,837**	**---**	**81,591**	**2,174,585**
Fertile														
Nursing Home [14]	4,174,902	4,416,168	(241,266)	96	117,757	(358,927)	---	---	---	228,000	180,372	111,955	117,757	3,696
Sewer	64,479	87,079	(22,600)	---	---	(22,600)	---	---	---	---	---	---	---	---
Water	139,363	152,429	(13,066)	---	5,266	(18,332)	1,264	---	---	---	---	---	5,266	56,000
Total	**4,378,744**	**4,655,676**	**(276,932)**	**96**	**123,023**	**(399,859)**	**1,264**	**---**	**---**	**228,000**	**180,372**	**111,955**	**123,023**	**59,696**
Fifty Lakes														
Liquor	506,271	513,546	(7,275)	14,253	---	6,978	---	---	---	---	13,174	---	---	---
Total	**506,271**	**513,546**	**(7,275)**	**14,253**	**---**	**6,978**	**---**	**---**	**---**	**---**	**13,174**	**---**	**---**	**---**
Finlayson														
Liquor	530,846	493,464	37,382	5,009	---	42,391	---	---	---	33,500	---	---	---	---
Sewer	41,218	46,940	(5,722)	---	1,394	(7,116)	---	---	---	(13,394)	---	---	1,394	12,000
Water	87,098	60,824	26,274	---	11,250	15,024	---	---	---	13,394	---	---	11,250	25,000
Total	**659,162**	**601,228**	**57,934**	**5,009**	**12,644**	**50,299**	**---**	**---**	**---**	**33,500**	**---**	**---**	**12,644**	**37,000**
Fisher														
Refuse and Recycling	33,432	23,509	9,923	---	---	9,923	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer	82,334	54,374	27,960	---	25,283	2,677	---	---	---	---	---	1,105,000	14,283	1,135,000
Water	123,338	154,511	(31,173)	4,538	10,900	(37,535)	---	---	---	---	---	---	10,900	104,000
Total	**239,104**	**232,394**	**6,710**	**4,538**	**36,183**	**(24,935)**	**---**	**---**	**---**	**---**	**---**	**1,105,000**	**25,183**	**1,239,000**
Flensburg														
Liquor [0]	314,375	365,249	(50,874)	---	4,055	(54,929)	---	---	---	---	---	---	4,055	7,345
Refuse and Recycling [0]	17,132	13,167	3,965	1,497	---	5,462	---	---	---	---	---	---	---	---
Sewer [0]	7,789	8,063	(274)	---	---	(274)	---	---	---	---	---	---	---	---
Total	**339,296**	**386,479**	**(47,183)**	**1,497**	**4,055**	**(49,741)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,055**	**7,345**
Floodwood														
Sewer [0]	84,153	78,403	5,750	38	---	5,788	---	---	---	---	---	---	---	---
Water [0]	75,858	91,319	(15,461)	182,981	---	167,520	---	182,981	---	13,336	215,015	89,700	---	---
Total	**160,011**	**169,722**	**(9,711)**	**183,019**	**---**	**173,308**	**---**	**182,981**	**---**	**13,336**	**215,015**	**89,700**	**---**	**---**
Florence														
Garbage [0]	2,292	1,730	562	---	---	562	---	---	---	---	---	---	---	---
Water [0]	4,050	3,963	87	---	---	87	---	---	---	---	---	---	---	---
Total	**6,342**	**5,693**	**649**	**---**	**---**	**649**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Foley														
Sewer	428,521	319,458	109,063	12,187	1,118	120,132	---	---	---	---	23,198	---	82	72,446
Water	401,686	275,775	125,911	21,618	---	147,529	---	---	---	---	5,350	---	---	---
Total	**830,207**	**595,233**	**234,974**	**33,805**	**1,118**	**267,661**	**---**	**---**	**---**	**---**	**28,548**	**---**	**82**	**72,446**
Forada														
Sewer	118,673	120,932	(2,259)	24,853	63,416	(40,822)	23,596	---	---	---	---	---	63,416	19,000
Total	**118,673**	**120,932**	**(2,259)**	**24,853**	**63,416**	**(40,822)**	**23,596**	**---**	**---**	**---**	**---**	**---**	**63,416**	**19,000**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Forest Lake														
Sewer	2,315,310	2,178,255	137,055	14,370	14,430	136,995	---	---	---	25,000	701,168	---	14,430	120,000
Water	1,479,458	1,485,901	(6,443)	15,804	90,941	(81,580)	---	---	5,225	25,000	12,268	---	90,941	580,000
Total	**3,794,768**	**3,664,156**	**130,612**	**30,174**	**105,371**	**55,415**	**---**	**---**	**5,225**	**50,000**	**713,436**	**---**	**105,371**	**700,000**
Foreston														
Liquor	383,379	362,257	21,122	14,670	720	35,072	---	---	---	10,839	---	---	---	---
Water and Sewer [0][3]	99,546	31,855	67,691	183	7,985	59,889	---	---	---	---	---	---	7,985	30,000
Total	**482,925**	**394,112**	**88,813**	**14,853**	**8,705**	**94,961**	**---**	**---**	**---**	**10,839**	**---**	**---**	**7,985**	**30,000**
Fosston														
Cable Television	174,893	168,596	6,297	177	---	6,474	---	---	---	---	67,158	---	---	---
Light and Power	3,573,745	3,231,756	341,989	47,671	11,782	377,878	---	---	---	300,000	428,963	386,000	3,550	---
Natural Gas	1,347,969	1,101,281	246,688	10,000	32,263	224,425	---	---	---	150,000	101,566	---	32,263	107,000
Sewer	623,626	646,322	(22,696)	7,022	57,922	(73,596)	---	---	---	(63,228)	85,824	119,436	57,922	228,178
Water	365,213	342,712	22,501	19,224	46,539	(4,814)	19,184	---	---	(79,516)	---	---	46,539	186,121
Total	**6,085,446**	**5,490,667**	**594,779**	**84,094**	**148,506**	**530,367**	**19,184**	**---**	**---**	**307,256**	**683,511**	**505,436**	**140,274**	**521,299**
Fountain														
Sewer	107,071	249,025	(141,954)	55,318	10,194	(96,830)	44,870	---	---	---	16,756	---	10,194	58,933
Water	46,582	70,372	(23,790)	23,165	---	(625)	---	---	---	---	---	---	---	---
Total	**153,653**	**319,397**	**(165,744)**	**78,483**	**10,194**	**(97,455)**	**44,870**	**---**	**---**	**---**	**16,756**	**---**	**10,194**	**58,933**
Franklin														
Sewer	92,275	113,754	(21,479)	1,333	44,015	(64,161)	---	---	---	40,400	---	---	44,015	---
Water	84,781	102,155	(17,374)	297	46,173	(63,250)	---	---	---	36,100	---	---	46,173	---
Total	**177,056**	**215,909**	**(38,853)**	**1,630**	**90,188**	**(127,411)**	**---**	**---**	**---**	**76,500**	**---**	**---**	**90,188**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Frazee														
Economic Development Authority [29]	10,174	37,841	(27,667)	52,017	93,413	(69,063)	---	---	---	---	---	---	---	---
Event Center	102,237	105,146	(2,909)	---	---	(2,909)	---	---	---	---	---	---	---	---
Liquor	631,691	640,699	(9,008)	120	---	(8,888)	---	---	---	---	---	---	---	---
Sewer	146,195	105,917	40,278	265	4,304	36,239	---	---	---	36,340	22,403	---	4,304	10,000
Water	157,424	123,987	33,437	807	4,304	29,940	---	---	---	36,340	---	---	4,304	10,000
Total	**1,047,721**	**1,013,590**	**34,131**	**53,209**	**102,021**	**(14,681)**	**---**	**---**	**---**	**72,680**	**22,403**	**---**	**8,608**	**20,000**
Freeborn														
Garbage	18,290	17,879	411	---	---	411	---	---	---	---	---	---	---	---
Sewer	51,895	32,279	19,616	190	---	19,806	---	---	---	---	724	---	---	---
Water	49,998	23,764	26,234	1,006,666	---	1,032,900	---	1,004,330	---	---	2,080,733	1,104,651	---	---
Total	**120,183**	**73,922**	**46,261**	**1,006,856**	**---**	**1,053,117**	**---**	**1,004,330**	**---**	**---**	**2,081,457**	**1,104,651**	**---**	**---**
Freeport														
Sewer	79,244	84,546	(5,302)	1,862	4,432	(7,872)	---	---	---	40,000	---	---	4,432	245,000
Water	160,675	91,519	69,156	16,261	33,917	51,500	---	---	---	40,000	---	---	33,917	34,000
Total	**239,919**	**176,065**	**63,854**	**18,123**	**38,349**	**43,628**	**---**	**---**	**---**	**80,000**	**---**	**---**	**38,349**	**279,000**
Fridley														
Liquor	5,256,840	4,907,203	349,637	11,505	---	361,142	---	---	---	338,600	99,519	---	---	---
Sewer	4,809,679	5,020,891	(211,212)	19,096	13,025	(205,141)	---	---	---	(154,194)	250,191	---	13,025	30,000
Storm Water	1,225,153	775,776	449,377	112,079	9,850	551,606	---	---	---	---	113,865	---	9,850	25,000
Water	2,907,123	2,923,433	(16,310)	20,448	171,882	(167,744)	---	---	---	154,194	1,575,370	---	171,882	530,000
Total	**14,198,795**	**13,627,303**	**571,492**	**163,128**	**194,757**	**539,863**	**---**	**---**	**---**	**338,600**	**2,038,945**	**---**	**194,757**	**585,000**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Frost														
Sewer	71,071	67,243	3,828	---	30,645	(26,817)	---	---	---	---	---	---	30,645	14,000
Water	51,551	44,436	7,115	418	2,857	4,676	---	---	---	---	14,098	---	2,857	19,000
Total	**122,622**	**111,679**	**10,943**	**418**	**33,502**	**(22,141)**	**---**	**---**	**---**	**---**	**14,098**	**---**	**33,502**	**33,000**
Fulda														
Sewer	87,226	65,870	21,356	24,671	100	45,927	---	---	---	18,635	758	---	100	2,331
Water and Refuse [2]	200,699	284,961	(84,262)	271,156	81,247	105,647	---	---	---	194,156	24,539	---	100	2,331
Total	**287,925**	**350,831**	**(62,906)**	**295,827**	**81,347**	**151,574**	**---**	**---**	**---**	**212,791**	**25,297**	**---**	**200**	**4,662**
Garfield														
Sewer	76,162	74,665	1,497	26,645	13,532	14,610	---	26,645	---	---	10,686	---	13,532	40,145
Water	55,496	45,342	10,154	23	9,329	848	---	---	---	---	---	---	9,329	8,360
Total	**131,658**	**120,007**	**11,651**	**26,668**	**22,861**	**15,458**	**---**	**26,645**	**---**	**---**	**10,686**	**---**	**22,861**	**48,505**
Garvin														
Garbage	15,446	12,831	2,615	---	---	2,615	---	---	---	---	---	---	---	---
Sewer	37,021	66,357	(29,336)	6,546	11,736	(34,526)	---	---	---	---	---	---	11,375	4,000
Water	21,530	26,355	(4,825)	8,495	430	3,240	---	---	---	---	18,085	---	430	7,024
Total	**73,997**	**105,543**	**(31,546)**	**15,041**	**12,166**	**(28,671)**	**---**	**---**	**---**	**---**	**18,085**	**---**	**11,805**	**11,024**
Gary														
Café [16]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Laundromat [0]	13,151	7,951	5,200	---	---	5,200	---	---	---	---	---	---	---	---
Refuse Disposal [0]	19,552	16,818	2,734	---	---	2,734	---	---	---	(10,949)	---	---	---	---
Sewer [0]	64,810	13,645	51,165	50	---	51,215	---	---	---	---	50,000	---	---	11,000
Wastewater [0][18]	50,000	46,055	3,945	15	---	3,960	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	30,960	37,087	(6,127)	1,632	---	(4,495)	---	---	---	---	---	---	---	---
Total	**178,473**	**121,556**	**56,917**	**1,697**	**---**	**58,614**	**---**	**---**	**---**	**(10,949)**	**50,000**	**---**	**---**	**11,000**
Gaylord														
Refuse	158,742	137,188	21,554	17	---	21,571	---	---	---	(2,000)	---	---	---	---
Sewer Utility	363,957	350,319	13,638	13,477	17,019	10,096	---	---	---	59,649	101,000	102,000	17,019	139,045
Storm Water	156,843	121,668	35,175	33,366	25,904	42,637	---	24,257	---	80,354	91,000	91,901	25,904	81,938
Water Utility	608,341	295,844	312,497	5,607	106,209	211,895	---	---	---	59,649	1,282,919	2,040,945	106,209	189,700
Total	**1,287,883**	**905,019**	**382,864**	**52,467**	**149,132**	**286,199**	**---**	**24,257**	**---**	**197,652**	**1,474,919**	**2,234,846**	**149,132**	**410,683**
Gem Lake														
Sewer	65,286	50,205	15,081	3,795	---	18,876	---	---	---	---	---	---	---	---
Total	**65,286**	**50,205**	**15,081**	**3,795**	**---**	**18,876**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Geneva														
Garbage	30,863	25,603	5,260	---	---	5,260	---	---	---	---	---	---	---	---
Sewer	21,528	21,845	(317)	70	---	(247)	---	---	---	---	---	---	---	---
Water	33,800	31,840	1,960	174	---	2,134	---	---	---	---	---	---	---	---
Total	**86,191**	**79,288**	**6,903**	**244**	**---**	**7,147**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Georgetown														
Garbage [0]	7,325	7,530	(205)	---	---	(205)	402	---	---	---	---	---	---	---
Mosquito Control [0]	2,108	992	1,116	---	---	1,116	---	---	---	---	---	---	---	---
Sewer [0]	6,842	1,939	4,903	---	---	4,903	---	---	---	---	---	---	---	---
Water [0]	12,086	11,194	892	---	---	892	---	---	---	---	211,109	---	---	---
Total	**28,361**	**21,655**	**6,706**	**---**	**---**	**6,706**	**402**	**---**	**---**	**---**	**211,109**	**---**	**---**	**---**
Ghent														
Refuse	26,227	25,419	808	8	---	816	2,525	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer	65,398	38,787	26,611	---	---	26,611	---	---	---	20,600	---	---	---	---
Water	77,674	60,372	17,302	26	12	17,316	425	---	---	9,063	9,778	---	---	---
Total	**169,299**	**124,578**	**44,721**	**34**	**12**	**44,743**	**2,950**	**---**	**---**	**29,663**	**9,778**	**---**	**---**	**---**
Gibbon														
Sewer	83,294	80,819	2,475	---	---	2,475	---	---	---	---	---	---	---	---
Water	213,917	136,348	77,569	6,105	27,338	56,336	---	6,095	---	---	324,853	324,577	27,338	62,000
Total	**297,211**	**217,167**	**80,044**	**6,105**	**27,338**	**58,811**	**---**	**6,095**	**---**	**---**	**324,853**	**324,577**	**27,338**	**62,000**
Gilbert														
Electric	1,084,765	952,759	132,006	2,516	---	134,522	---	---	---	(50,000)	---	---	---	---
Sanitation	197,207	185,670	11,537	---	---	11,537	---	---	---	---	---	---	---	---
Sewer Usage	682,767	569,531	113,236	18,650	32,560	99,326	18,650	---	---	25,000	12,647	---	32,560	118,612
Water	462,260	413,364	48,896	63,158	69,718	42,336	---	---	---	25,000	42,565	---	6,560	32,388
Total	**2,426,999**	**2,121,324**	**305,675**	**84,324**	**102,278**	**287,721**	**18,650**	**---**	**---**	**---**	**55,212**	**---**	**39,120**	**151,000**
Gilman														
Liquor	368,316	358,515	9,801	16,495	---	26,296	---	---	---	---	9,541	---	---	---
Park Fund [0]	48,165	47,888	277	---	---	277	---	---	---	---	2,929	---	---	---
Sewage Collection and Disposal [0]	25,708	9,815	15,893	151	---	16,044	---	---	---	---	---	---	---	---
Total	**442,189**	**416,218**	**25,971**	**16,646**	**---**	**42,617**	**---**	**---**	**---**	**---**	**12,470**	**---**	**---**	**---**
Glencoe														
Airport	46,888	230,295	(183,407)	1,900,641	---	1,717,234	32,786	1,348,854	144,262	---	776,455	---	---	---
City Center	93,397	302,365	(208,968)	196,207	114,416	(127,177)	149,982	---	---	(160,000)	---	---	114,416	114,000
Light and Power Commission [29]	8,988,623	7,539,513	1,449,110	81,748	130,779	1,400,079	---	---	---	84,940	652,635	---	130,779	600,117
Liquor	1,632,685	1,449,247	183,438	130	17,188	166,380	---	---	---	160,000	---	---	17,188	18,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sanitation	31,860	34,095	(2,235)	17	---	(2,218)	---	---	---	---	---	---	---	---
Storm Water Management	164,337	130,427	33,910	3,413	27,959	9,364	---	2,642	881	(2,406)	---	---	21,418	75,000
Wastewater Treatment Plant	1,194,918	920,892	274,026	5,825	29,054	250,797	---	---	---	(909,348)	280,961	---	15,804	55,000
Water	1,193,647	850,260	343,387	4,872	4,945	343,314	---	---	---	(1,062,204)	32,579	---	4,945	50,000
Total	**13,346,355**	**11,457,094**	**1,889,261**	**2,192,853**	**324,341**	**3,757,773**	**182,768**	**1,351,496**	**145,143**	**(1,889,018)**	**1,742,630**	**---**	**304,550**	**912,117**
Glenville														
Garbage	36,586	36,637	(51)	1	---	(50)	---	---	---	---	---	---	---	---
Sewer	54,480	62,485	(8,005)	4	---	(8,001)	---	---	---	---	15,327	---	---	---
Water	44,098	43,347	751	54	---	805	---	---	---	---	5,447	---	---	---
Total	**135,164**	**142,469**	**(7,305)**	**59**	**---**	**(7,246)**	**---**	**---**	**---**	**---**	**20,774**	**---**	**---**	**---**
Glenwood														
Ballroom	79,306	109,054	(29,748)	9,057	37,908	(58,599)	---	---	---	(20,000)	---	---	37,908	8,724
Liquor	1,406,538	1,245,846	160,692	673	---	161,365	---	---	---	40,000	---	---	---	---
Refuse and Recycling	173,500	130,341	43,159	403	---	43,562	---	---	---	20,000	---	---	---	---
Sewer Utility	653,851	881,899	(228,048)	123,497	---	(104,551)	---	---	---	---	472,905	---	---	---
Storm Water Utility	23,902	46,822	(22,920)	941	---	(21,979)	---	---	941	---	45,814	---	---	---
Water Utility	650,190	373,972	276,218	32,896	26,011	283,103	---	---	---	---	176,080	84,882	26,011	132,000
Total	**2,987,287**	**2,787,934**	**199,353**	**167,467**	**63,919**	**302,901**	**---**	**---**	**941**	**40,000**	**694,799**	**84,882**	**63,919**	**140,724**
Glyndon														
Sewer	354,169	211,549	142,620	14,407	9,028	147,999	677	---	---	19,523	8,583	8,583	9,028	45,858
Water	346,194	220,365	125,829	1,548	44,873	82,504	---	---	---	---	758,687	8,583	44,873	40,622
Total	**700,363**	**431,914**	**268,449**	**15,955**	**53,901**	**230,503**	**677**	**---**	**---**	**19,523**	**767,270**	**17,166**	**53,901**	**86,480**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Golden Valley														
Brookview Golf	2,071,141	1,839,571	231,570	20,279	---	251,849	---	---	---	50,000	47,161	---	---	---
Motor Vehicle	395,718	342,101	53,617	2,389	---	56,006	---	---	---	50,000	---	---	---	---
Recycling	331,630	392,239	(60,609)	78,438	---	17,829	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,281,125	1,748,165	532,960	174,138	39,497	667,601	---	---	---	---	1,027,157	---	39,497	130,000
Utility	8,266,107	9,810,041	(1,543,934)	84,019	51,775	(1,511,690)	---	---	32,683	---	880,406	---	51,775	---
Total	**13,345,721**	**14,132,117**	**(786,396)**	**359,263**	**91,272**	**(518,405)**	**---**	**---**	**32,683**	**100,000**	**1,954,724**	**---**	**91,272**	**130,000**
Gonvick														
Water, Sewer, and Refuse [1]	105,713	83,986	21,727	42,061	12,816	50,972	---	41,742	---	(89)	41,743	---	12,816	---
Total	**105,713**	**83,986**	**21,727**	**42,061**	**12,816**	**50,972**	**---**	**41,742**	**---**	**(89)**	**41,743**	**---**	**12,816**	**---**
Good Thunder														
Refuse Collection	46,394	45,347	1,047	9	---	1,056	---	---	---	---	---	---	---	---
Sewer Utility	94,992	63,411	31,581	---	3,546	28,035	---	---	---	---	---	---	3,546	59,000
Water Utility	61,489	115,202	(53,713)	19	---	(53,694)	---	---	---	---	---	---	---	---
Total	**202,875**	**223,960**	**(21,085)**	**28**	**3,546**	**(24,603)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,546**	**59,000**
Goodhue														
Disposal Fee [0]	---	---	---	---	---	---	---	---	---	16,805	---	---	---	---
Gas	534,285	494,302	39,983	---	13,385	26,598	---	---	---	---	---	---	13,385	55,000
Pool [0]	112,249	75,695	36,554	---	13,538	23,016	---	---	---	(225,445)	945,486	---	13,538	---
Recycling [0]	---	---	---	---	---	---	---	---	---	46,400	---	---	---	---
Refuse or Garbage Collection [0]	125,595	118,835	6,760	---	---	6,760	---	---	---	(63,205)	---	---	---	---
Sewer [0]	112,150	106,077	6,073	---	---	6,073	---	---	---	---	---	---	---	---

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water [0]	156,203	136,733	19,470	---	50,600	(31,130)	---	---	---	---	---	---	50,158	25,000
Total	**1,040,482**	**931,642**	**108,840**	**---**	**77,523**	**31,317**	**---**	**---**	**---**	**(225,445)**	**945,486**	**---**	**77,081**	**80,000**
Goodridge														
Liquor	391,682	376,336	15,346	---	---	15,346	---	---	---	25,000	---	---	---	---
Refuse	13,701	13,870	(169)	---	---	(169)	---	---	---	---	---	---	---	---
Sewer	14,399	36,243	(21,844)	---	---	(21,844)	---	---	---	---	---	---	---	---
Water	17,137	25,866	(8,729)	---	---	(8,729)	---	---	---	---	---	---	---	---
Total	**436,919**	**452,315**	**(15,396)**	**---**	**---**	**(15,396)**	**---**	**---**	**---**	**25,000**	**---**	**---**	**---**	**---**
Goodview														
Sewer	672,597	573,218	99,379	4,428	---	103,807	---	---	---	---	---	---	---	---
Water	746,391	548,170	198,221	4,592	83,972	118,841	---	---	---	---	---	---	83,972	196,000
Total	**1,418,988**	**1,121,388**	**297,600**	**9,020**	**83,972**	**222,648**	**---**	**---**	**---**	**---**	**---**	**---**	**83,972**	**196,000**
Graceville														
Sewer	174,727	39,951	134,776	---	2,367	132,409	4,518	---	---	(23,696)	1,464,213	1,382,441	2,367	41,000
Water	154,871	129,237	25,634	218	6,650	19,202	1,790	---	---	6,582	1,282,286	1,497,806	6,650	25,000
Total	**329,598**	**169,188**	**160,410**	**218**	**9,017**	**151,611**	**6,308**	**---**	**---**	**(17,114)**	**2,746,499**	**2,880,247**	**9,017**	**66,000**
Granada														
Utility [3][27]	50,801	105,062	(54,261)	24,531	12,392	(42,122)	23,109	---	---	(60,000)	177,953	---	12,392	8,000
Total	**50,801**	**105,062**	**(54,261)**	**24,531**	**12,392**	**(42,122)**	**23,109**	**---**	**---**	**(60,000)**	**177,953**	**---**	**12,392**	**8,000**
Grand Marais														
Electric	2,781,017	2,341,919	439,098	34,991	87,245	386,844	---	---	---	(468)	124,948	---	87,245	255,000
Golf Course	125,368	176,210	(50,842)	5	---	(50,837)	---	---	---	(34,860)	---	---	---	---
Liquor	2,002,744	1,754,922	247,822	3,294	---	251,116	---	---	---	200,000	---	---	---	---
Sewer	567,719	543,822	23,897	6,959	8,185	22,671	---	---	---	66,666	23,470	---	8,185	15,000

*Data could not be fully reviewed.

**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, 2015

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
Water	375,266	360,225	15,041	39,787	29,497	25,331	31,475	---	---	45,081	---	---	29,497	90,000
Total	**5,852,114**	**5,177,098**	**675,016**	**85,036**	**124,927**	**635,125**	**31,475**	**---**	**---**	**276,419**	**148,418**	**---**	**124,927**	**360,000**
Grand Meadow														
Water and Sewer Utility [3]	281,706	195,886	85,820	---	---	85,820	---	---	---	131,000	3,914	---	---	---
Total	**281,706**	**195,886**	**85,820**	**---**	**---**	**85,820**	**---**	**---**	**---**	**131,000**	**3,914**	**---**	**---**	**---**
Grand Rapids														
Electric [29]	14,944,554	14,110,825	833,729	157,784	893,471	98,042	---	---	---	---	1,081,723	187,763	20,059	159,150
Pokegama Golf Course	588,835	593,559	(4,724)	3,021	1,549	(3,252)	---	---	---	3,500	9,985	---	1,549	---
Storm Water Utility	561,023	437,259	123,764	6,311	---	130,075	---	---	---	100,000	---	---	---	---
Wastewater Collection [29]	1,515,178	1,249,100	266,078	20,384	19,890	266,572	---	---	---	---	47,917	40,235	19,370	216,579
Wastewater Treatment [29]	4,637,393	6,452,941	(1,815,548)	1,089,892	832,122	(1,557,778)	---	---	---	---	329,015	---	807,260	1,801,946
Water [29]	1,668,295	1,544,471	123,824	20,384	45,439	98,769	---	---	---	---	29,002	40,235	44,465	145,525
Total	**23,915,278**	**24,388,155**	**(472,877)**	**1,297,776**	**1,792,471**	**(967,572)**	**---**	**---**	**---**	**103,500**	**1,497,642**	**268,233**	**892,703**	**2,323,200**
Granite Falls														
Cable Television	45,466	19,255	26,211	---	---	26,211	---	---	---	25,164	---	---	---	---
Community Activity Center	187,756	474,097	(286,341)	128,329	16,337	(174,349)	126,800	---	---	(185,331)	---	---	16,337	100,000
Community Housing [29]	221,155	100,464	120,691	---	53,613	67,078	---	---	---	9,300	12,069	---	53,613	59,482
Electric	3,527,254	2,926,270	600,984	3,264	130,258	473,990	---	---	---	366,550	641,418	---	130,258	235,000
Hospital	18,754,701	18,859,689	(104,988)	279,768	47,093	127,687	---	---	---	160,000	8,270,323	5,730,000	47,093	155,506
Liquor	1,225,636	1,084,637	140,999	18,797	11,716	148,080	---	---	---	69,475	---	---	11,716	30,000
Motor Vehicle	112,537	99,055	13,482	---	---	13,482	---	---	---	1,000	---	---	---	---
Sewer	393,149	514,233	(121,084)	130,587	52,061	(42,558)	126,420	538,126	191,299	4,838	853,665	---	52,061	60,000

*Data could not be fully reviewed.

**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, 2015

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
Water	886,581	997,183	(110,602)	104,992	234,430	(240,040)	86,296	---	---	14,257	618,314	---	234,430	40,000
Total	**25,354,235**	**25,074,883**	**279,352**	**665,737**	**545,508**	**399,581**	**339,516**	**538,126**	**191,299**	**465,253**	**10,395,789**	**5,730,000**	**545,508**	**679,988**
Grasston														
Sewer	16,871	22,616	(5,745)	1,165	---	(4,580)	---	---	---	---	---	---	---	---
Total	**16,871**	**22,616**	**(5,745)**	**1,165**	**---**	**(4,580)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Green Isle														
Refuse [0]	32,247	37,981	(5,734)	6,042	---	308	---	---	---	---	---	---	---	---
Sewer [0]	188,859	128,310	60,549	34	22,601	37,982	---	---	---	29,064	---	---	22,601	10,557
Water [0]	70,000	49,133	20,867	6,157	12,170	14,854	---	---	---	(2,854)	---	---	12,170	5,685
Total	**291,106**	**215,424**	**75,682**	**12,233**	**34,771**	**53,144**	**---**	**---**	**---**	**26,210**	**---**	**---**	**34,771**	**16,242**
Greenbush														
Sanitation	89,348	95,145	(5,797)	497	---	(5,300)	---	---	---	---	---	---	---	---
Sewer	106,183	111,377	(5,194)	11,097	8,173	(2,270)	---	---	---	---	---	---	8,173	10,894
Water	208,606	232,439	(23,833)	3,765	27,879	(47,947)	---	---	---	(15,415)	206,890	190,000	27,879	89,621
Total	**404,137**	**438,961**	**(34,824)**	**15,359**	**36,052**	**(55,517)**	**---**	**---**	**---**	**(15,415)**	**206,890**	**190,000**	**36,052**	**100,515**
Greenfield														
Industrial Park Sewer	67,712	121,255	(53,543)	8,440	---	(45,103)	---	---	---	---	14,818	---	---	---
Industrial Park Water	68,403	109,755	(41,352)	4,101	---	(37,251)	---	---	---	---	14,816	---	---	---
Lake Sarah Sewer	27,544	44,799	(17,255)	456	---	(16,799)	---	---	---	---	15,245	---	---	---
Total	**163,659**	**275,809**	**(112,150)**	**12,997**	**---**	**(99,153)**	**---**	**---**	**---**	**---**	**44,879**	**---**	**---**	**---**
Greenwood														
Marina	34,050	11,429	22,621	---	---	22,621	---	---	---	15,970	---	---	---	---
Sewer	104,552	95,680	8,872	16,133	---	25,005	---	---	---	10,090	---	---	---	---
Total	**138,602**	**107,109**	**31,493**	**16,133**	**---**	**47,626**	**---**	**---**	**---**	**26,060**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Grey Eagle														
Garage	23,092	23,654	(562)	---	---	(562)	---	---	---	---	---	---	---	---
Sewer	67,861	52,388	15,473	3,228	8,463	10,238	---	---	---	(23,866)	40,030	---	8,463	34,485
Water	36,041	30,180	5,861	69	---	5,930	---	---	---	2,778	9,794	---	---	---
Total	**126,994**	**106,222**	**20,772**	**3,297**	**8,463**	**15,606**	**---**	**---**	**---**	**(21,088)**	**49,824**	**---**	**8,463**	**34,485**
Grove City														
Economic Development Authority - Senior Housing [29]	118,110	96,518	21,592	4,668	15,903	10,357	---	---	---	---	---	---	15,903	58,000
Electric	1,000,424	1,061,121	(60,697)	886	---	(59,811)	---	---	---	---	---	---	---	---
Sewer	153,821	70,718	83,103	---	---	83,103	---	---	---	---	955,160	2,322,830	---	---
Water	169,720	153,685	16,035	---	12,053	3,982	---	---	---	---	---	---	12,053	70,000
Total	**1,442,075**	**1,382,042**	**60,033**	**5,554**	**27,956**	**37,631**	**---**	**---**	**---**	**---**	**955,160**	**2,322,830**	**27,956**	**128,000**
Grygla														
Sewer	38,070	29,990	8,080	2,223	---	10,303	---	---	---	(5,071)	---	---	---	---
Water	54,599	37,214	17,385	2,784	---	20,169	---	---	---	6,481	---	---	---	---
Total	**92,669**	**67,204**	**25,465**	**5,007**	**---**	**30,472**	**---**	**---**	**---**	**1,410**	**---**	**---**	**---**	**---**
Gully														
Garbage Fund [0]	13,444	11,505	1,939	301	---	2,240	32	---	---	---	---	---	---	---
Total	**13,444**	**11,505**	**1,939**	**301**	**---**	**2,240**	**32**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hackensack														
Liquor	1,145,211	1,104,053	41,158	7,979	13,360	35,777	---	---	---	---	---	---	13,360	35,000
Sewer	115,010	106,040	8,970	1,219	23,188	(12,999)	---	---	---	(10,045)	---	---	23,188	20,538
Water	97,411	143,729	(46,318)	275	14,545	(60,588)	---	---	---	---	---	---	14,545	10,000
Total	**1,357,632**	**1,353,822**	**3,810**	**9,473**	**51,093**	**(37,810)**	**---**	**---**	**---**	**(10,045)**	**---**	**---**	**51,093**	**65,538**

*Data could not be fully reviewed.

**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, 2015

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
Hadley														
Liquor	262,207	259,897	2,310	10,393	1,090	11,613	---	---	---	---	2,715	---	---	---
Sewer	24,283	38,745	(14,462)	3,714	10,842	(21,590)	---	---	---	---	---	---	10,842	7,617
Water	21,092	32,839	(11,747)	3,681	10,508	(18,574)	---	---	---	---	---	---	10,508	7,383
Total	**307,582**	**331,481**	**(23,899)**	**17,788**	**22,440**	**(28,551)**	**---**	**---**	**---**	**---**	**2,715**	**---**	**21,350**	**15,000**
Hallock														
Economic Development Authority	---	27,000	(27,000)	1,129	---	(25,871)	---	---	---	(10,000)	---	---	---	---
Gas	547,795	444,461	103,334	12,741	10,000	106,075	---	---	10,495	50,000	---	---	---	---
Sewer	52,800	115,945	(63,145)	1,229	---	(61,916)	---	---	---	(55,000)	---	---	---	---
Water	220,438	257,683	(37,245)	4,849	22,431	(54,827)	---	---	---	(30,000)	---	---	22,431	440,000
Total	**821,033**	**845,089**	**(24,056)**	**19,948**	**32,431**	**(36,539)**	**---**	**---**	**10,495**	**(45,000)**	**---**	**---**	**22,431**	**440,000**
Halstad														
John Wimmer Homes	34,904	24,625	10,279	58	---	10,337	---	---	---	---	---	---	---	---
Public Service Utilities	1,337,633	1,331,533	6,100	7,169	---	13,269	---	---	---	---	46,167	---	---	---
Sunrise Apartments	63,049	50,824	12,225	---	---	12,225	---	---	---	---	---	---	---	---
Total	**1,435,586**	**1,406,982**	**28,604**	**7,227**	**---**	**35,831**	**---**	**---**	**---**	**---**	**46,167**	**---**	**---**	**---**
Hamburg														
Sewer	65,402	84,795	(19,393)	3,261	2,626	(18,758)	---	---	---	---	---	---	2,626	15,000
Storm Water	68,435	19,727	48,708	---	31,790	16,918	---	---	---	(6,800)	---	---	31,790	42,750
Water	146,294	105,775	40,519	---	17,512	23,007	---	---	---	---	---	---	17,512	62,250
Total	**280,131**	**210,297**	**69,834**	**3,261**	**51,928**	**21,167**	**---**	**---**	**---**	**(6,800)**	**---**	**---**	**51,928**	**120,000**
Hammond														
Sewer	37,699	122,915	(85,216)	24	---	(85,192)	---	---	---	446	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	22,202	16,499	5,703	---	---	5,703	---	---	---	102	---	---	---	---
Total	**59,901**	**139,414**	**(79,513)**	**24**	**---**	**(79,489)**	**---**	**---**	**---**	**548**	**---**	**---**	**---**	**---**
Hampton														
Sewer	114,636	70,293	44,343	3,651	---	47,994	---	2,500	---	14,097	13,192	---	---	---
Water	62,805	69,237	(6,432)	3,108	551	(3,875)	---	2,500	---	14,097	5,490	---	---	---
Total	**177,441**	**139,530**	**37,911**	**6,759**	**551**	**44,119**	**---**	**5,000**	**---**	**28,194**	**18,682**	**---**	**---**	**---**
Hancock														
Garbage	74,523	77,464	(2,941)	---	---	(2,941)	---	---	---	---	---	---	---	---
Sewer	176,781	147,765	29,016	62,362	64,274	27,104	54,181	---	---	---	---	---	64,274	95,000
Water	153,688	151,215	2,473	3,480	28,962	(23,009)	---	---	---	---	---	---	28,962	70,000
Total	**404,992**	**376,444**	**28,548**	**65,842**	**93,236**	**1,154**	**54,181**	**---**	**---**	**---**	**---**	**---**	**93,236**	**165,000**
Hanley Falls														
Garbage	20,915	20,889	26	---	---	26	---	---	---	---	---	---	---	---
Liquor	226,934	244,905	(17,971)	7,089	16	(10,898)	---	---	---	(3,000)	1,737	---	---	---
Sewer	55,145	83,802	(28,657)	12,983	17,297	(32,971)	---	12,983	---	---	---	315,000	17,291	318,600
Water	69,740	73,586	(3,846)	4,679	34,021	(33,188)	---	2,660	---	(23,295)	---	64,000	34,014	75,818
Total	**372,734**	**423,182**	**(50,448)**	**24,751**	**51,334**	**(77,031)**	**---**	**15,643**	**---**	**(26,295)**	**1,737**	**379,000**	**51,305**	**394,418**
Hanover														
Sewer	280,185	313,744	(33,559)	127,206	119,846	(26,199)	---	---	---	---	---	---	12,463	93,000
Storm Sewer	46,118	85,445	(39,327)	6,320	---	(33,007)	---	---	---	---	---	---	---	---
Water	77,674	97,234	(19,560)	66,685	49,826	(2,701)	---	---	---	---	---	---	---	---
Total	**403,977**	**496,423**	**(92,446)**	**200,211**	**169,672**	**(61,907)**	**---**	**---**	**---**	**---**	**---**	**---**	**12,463**	**93,000**
Hanska														
Liquor	274,225	274,636	(411)	7,181	---	6,770	---	---	---	10,000	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Wastewater	43,121	38,189	4,932	1,407	---	6,339	---	---	---	---	1,268	---	---	---
Water	85,170	66,162	19,008	---	15,020	3,988	---	---	---	(21,160)	1,647	---	15,020	33,406
Total	**402,516**	**378,987**	**23,529**	**8,588**	**15,020**	**17,097**	**---**	**---**	**---**	**(11,160)**	**2,915**	**---**	**15,020**	**33,406**
Hardwick														
Refuse [0]	15,191	15,069	122	---	---	122	---	---	---	---	---	---	---	---
Sewer [0]	16,701	14,020	2,681	24	---	2,705	---	---	---	---	---	---	---	---
Water [0]	23,536	17,995	5,541	---	6,553	(1,012)	---	---	---	---	---	---	6,553	13,275
Total	**55,428**	**47,084**	**8,344**	**24**	**6,553**	**1,815**	**---**	**---**	**---**	**---**	**---**	**---**	**6,553**	**13,275**
Harmony														
Electric	999,284	954,515	44,769	13,707	---	58,476	---	---	---	18,000	22,452	---	---	---
Refuse and Recycling	52,655	63,851	(11,196)	---	8	(11,204)	---	---	---	(9,000)	---	---	---	---
Sewer	293,909	266,955	26,954	923	3,020	24,857	---	---	---	3,500	77,219	---	3,020	33,000
Storm Water	9,628	28,956	(19,328)	376	---	(18,952)	---	---	---	2,500	---	---	---	---
Water	195,971	131,882	64,089	364	137	64,316	---	---	---	(65,000)	545,225	201,902	137	---
Total	**1,551,447**	**1,446,159**	**105,288**	**15,370**	**3,165**	**117,493**	**---**	**---**	**---**	**(50,000)**	**644,896**	**201,902**	**3,157**	**33,000**
Harris														
Cemetery	2,500	4,637	(2,137)	350	---	(1,787)	---	---	---	---	---	---	---	---
Sewer	135,861	245,805	(109,944)	118,626	47,488	(38,806)	118,436	---	---	---	---	---	47,488	81,239
Water	103,555	142,896	(39,341)	74,890	15,033	20,516	72,748	---	---	---	---	---	15,033	35,000
Total	**241,916**	**393,338**	**(151,422)**	**193,866**	**62,521**	**(20,077)**	**191,184**	**---**	**---**	**---**	**---**	**---**	**62,521**	**116,239**
Hartland														
Sewer Utility	44,250	15,919	28,331	41,329	---	69,660	---	41,317	---	---	41,317	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water Utility	72,666	68,086	4,580	56,225	---	60,805	---	40,443	---	---	41,434	---	---	---
Total	**116,916**	**84,005**	**32,911**	**97,554**	**---**	**130,465**	**---**	**81,760**	**---**	**---**	**82,751**	**---**	**---**	**---**
Hastings														
Hydro	1,073,234	633,196	440,038	5,972	---	446,010	---	---	---	458,409	---	---	---	---
Sewer	1,869,328	1,945,734	(76,406)	31,705	13,058	(57,759)	---	---	---	153,085	368,485	---	---	---
Storm Water	425,643	392,537	33,106	2,763	998	34,871	---	---	---	7,526	---	---	998	40,500
Water	1,780,393	1,804,015	(23,622)	58,113	159,655	(125,164)	---	---	---	246,250	9,391	---	159,655	245,000
Total	**5,148,598**	**4,775,482**	**373,116**	**98,553**	**173,711**	**297,958**	**---**	**---**	**---**	**865,270**	**377,876**	**---**	**160,653**	**285,500**
Hatfield														
Garbage [0]	2,259	2,160	99	---	---	99	---	---	---	---	---	---	---	---
Sewer [0]	6,906	5,911	995	40	40	995	---	---	---	---	---	---	---	---
Water [0]	4,134	3,381	753	133	133	753	---	---	---	---	---	---	---	---
Total	**13,299**	**11,452**	**1,847**	**173**	**173**	**1,847**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hawley														
Electric	2,507,615	2,184,938	322,677	10,505	---	333,182	---	---	---	143,181	205,500	---	---	---
Gas	820,837	656,652	164,185	629	8,146	156,668	---	---	---	55,593	---	---	8,146	26,000
Liquor	1,137,634	1,093,369	44,265	53	25,183	19,135	---	---	---	5,000	8,763	---	25,183	20,000
Sewer	283,361	307,144	(23,783)	7,633	3,836	(19,986)	---	---	---	87,700	---	---	3,836	135,000
Water	376,972	292,834	84,138	46	13,394	70,790	---	---	---	99,000	---	---	13,394	75,000
Total	**5,126,419**	**4,534,937**	**591,482**	**18,866**	**50,559**	**559,789**	**---**	**---**	**---**	**390,474**	**214,263**	**---**	**50,559**	**256,000**
Hayfield														
Field Crest Care Center [14][29]	4,068,497	4,008,971	59,526	14,997	80,217	(5,694)	---	---	---	---	62,557	5,365	80,217	186,329

*Data could not be fully reviewed.

**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, 2015

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
Water and Sewer [3]	353,937	421,889	(67,952)	450,881	36,447	346,482	281,519	14,562	137,199	(13,489)	943,281	1,071,244	36,447	210,712
Total	**4,422,434**	**4,430,860**	**(8,426)**	**465,878**	**116,664**	**340,788**	**281,519**	**14,562**	**137,199**	**(13,489)**	**1,005,838**	**1,076,609**	**116,664**	**397,041**
Hayward														
Sewer	48,570	48,802	(232)	75,222	---	74,990	---	---	74,355	---	245,145	144,535	---	---
Water	67,329	30,673	36,656	901	5,480	32,077	---	---	---	---	18,000	---	5,480	20,000
Total	**115,899**	**79,475**	**36,424**	**76,123**	**5,480**	**107,067**	**---**	**---**	**74,355**	**---**	**263,145**	**144,535**	**5,480**	**20,000**
Hazel Run														
Sewage Collection and Disposal [0]	13,541	5,231	8,310	4,362	4,857	7,815	---	4,362	---	(114,322)	129,986	50,000	4,857	50,000
Water [0]	10,410	6,955	3,455	10	3,146	319	---	---	---	---	---	---	3,146	1,300
Total	**23,951**	**12,186**	**11,765**	**4,372**	**8,003**	**8,134**	**---**	**4,362**	**---**	**(114,322)**	**129,986**	**50,000**	**8,003**	**51,300**
Hector														
Hummingbird Court	27,567	21,864	5,703	---	3,100	2,603	---	---	---	---	---	---	3,100	8,763
Prairie View	962,223	913,747	48,476	---	68,801	(20,325)	---	---	---	---	---	---	68,801	125,000
Refuse	97,628	100,449	(2,821)	---	---	(2,821)	---	---	---	---	---	---	---	---
Sewer	291,972	252,847	39,125	9,165	2,829	45,461	---	407	---	---	---	---	2,829	132,202
Water	196,988	154,051	42,937	4,647	3,005	44,579	---	---	---	---	8,713	---	3,005	25,000
Total	**1,576,378**	**1,442,958**	**133,420**	**13,812**	**77,735**	**69,497**	**---**	**407**	**---**	**---**	**8,713**	**---**	**77,735**	**290,965**
Henderson														
Environmental Services	29,694	21,004	8,690	598	2,873	6,415	---	---	---	---	---	---	2,873	10,600
Sewer Utility	408,828	328,525	80,303	8,118	60,973	27,448	---	---	---	---	1,805	---	60,973	262,600
Water Utility	143,667	213,060	(69,393)	7,190	34,616	(96,819)	---	---	---	---	548,262	---	34,616	17,800
Total	**582,189**	**562,589**	**19,600**	**15,906**	**98,462**	**(62,956)**	**---**	**---**	**---**	**---**	**550,067**	**---**	**98,462**	**291,000**
Hendricks														
Garbage	41,839	40,924	915	2	---	917	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	189,372	106,881	82,491	281	64,016	18,756	---	---	---	---	5,850	---	64,016	57,463
Water	123,418	117,094	6,324	320	1,377	5,267	---	---	---	---	111,713	---	1,377	7,200
Total	**354,629**	**264,899**	**89,730**	**603**	**65,393**	**24,940**	**---**	**---**	**---**	**---**	**117,563**	**---**	**65,393**	**64,663**
Hendrum														
Economic Development Authority	5,709	14,915	(9,206)	4,919	---	(4,287)	---	---	---	(6,000)	---	---	---	---
Garbage	27,674	26,166	1,508	---	---	1,508	---	---	---	---	---	---	---	---
Sewer	67,771	52,878	14,893	1,967	6,248	10,612	---	---	---	---	---	---	6,248	23,000
Water	44,837	45,517	(680)	2,340	1,880	(220)	---	---	---	---	---	---	1,880	11,000
Total	**145,991**	**139,476**	**6,515**	**9,226**	**8,128**	**7,613**	**---**	**---**	**---**	**(6,000)**	**---**	**---**	**8,128**	**34,000**
Henning														
Ambulance	227,498	191,233	36,265	7,302	9,966	33,601	5,184	---	686	---	2,300	---	9,966	15,147
Country View Apartments	53,577	33,033	20,544	133	3,350	17,327	---	---	---	2,220	---	---	3,350	20,411
Electric	797,424	771,186	26,238	4,910	548	30,600	---	---	---	---	35,361	---	548	832
Natural Gas	599,209	488,863	110,346	---	37,803	72,543	---	---	---	---	9,534	---	37,803	40,832
Sewer	191,772	139,637	52,135	153	30,100	22,188	---	---	---	---	250,098	166,459	26,600	81,832
Water	251,004	181,715	69,289	111	40,208	29,192	---	---	---	---	177,451	153,897	36,708	83,837
Willow Creek Senior Housing	683,943	646,507	37,436	---	126,354	(88,918)	---	---	---	(8,695)	---	---	125,829	85,000
Total	**2,804,427**	**2,452,174**	**352,253**	**12,609**	**248,329**	**116,533**	**5,184**	**---**	**686**	**(6,475)**	**474,744**	**320,356**	**240,804**	**327,891**
Henriette														
Sewer [0]	24,167	17,763	6,404	---	2,212	4,192	---	---	---	---	---	---	2,212	4,851
Total	**24,167**	**17,763**	**6,404**	**---**	**2,212**	**4,192**	**---**	**---**	**---**	**---**	**---**	**---**	**2,212**	**4,851**
Herman														
Garbage	34,044	28,579	5,465	---	735	4,730	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Mosquito Control	7,731	7,953	(222)	---	---	(222)	---	---	---	---	---	---	---	---
Recycling	10,880	9,137	1,743	---	---	1,743	---	---	---	---	---	---	---	---
Sewer	78,706	74,857	3,849	15	33,570	(29,706)	---	---	---	---	---	---	33,570	30,000
Water	84,156	86,904	(2,748)	---	4,338	(7,086)	---	---	---	---	959,983	377,074	4,338	22,360
Total	**215,517**	**207,430**	**8,087**	**15**	**38,643**	**(30,541)**	**---**	**---**	**---**	**---**	**959,983**	**377,074**	**37,908**	**52,360**
Hermantown														
Sewage Disposal	1,317,311	1,302,629	14,682	115,872	---	130,554	---	---	---	59,656	---	---	---	---
Street Lighting	134,151	56,195	77,956	18,473	---	96,429	---	---	---	2,500	---	---	---	---
Water Utility	1,267,225	1,269,668	(2,443)	177,658	---	175,215	---	---	---	47,403	---	---	---	---
Total	**2,718,687**	**2,628,492**	**90,195**	**312,003**	**---**	**402,198**	**---**	**---**	**---**	**109,559**	**---**	**---**	**---**	**---**
Heron Lake														
Liquor	363,997	365,588	(1,591)	138	2,024	(3,477)	---	---	---	---	---	---	2,024	9,000
Sewer	95,175	84,015	11,160	11	---	11,171	---	---	---	28,772	34,878	---	---	---
Water	380,939	343,690	37,249	2,243	91,941	(52,449)	---	---	---	(67,572)	---	654,000	91,941	144,000
Total	**840,111**	**793,293**	**46,818**	**2,392**	**93,965**	**(44,755)**	**---**	**---**	**---**	**(38,800)**	**34,878**	**654,000**	**93,965**	**153,000**
Hewitt														
Garbage [0]	15,724	15,431	293	---	---	293	---	---	---	---	---	---	---	---
Sewer [0]	27,504	9,585	17,919	---	---	17,919	---	---	---	---	---	---	---	---
Water [0]	41,246	20,682	20,564	---	---	20,564	---	---	---	---	---	---	---	---
Total	**84,474**	**45,698**	**38,776**	**---**	**---**	**38,776**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hibbing														
Economic Development Authority - Family Center [29]	---	---	---	22,018	---	22,018	---	---	---	---	---	---	---	---
Electric [29]	13,291,062	15,777,735	(2,486,673)	1,138,698	225,562	(1,573,537)	---	---	---	---	1,508,305	1,685,890	67,987	362,791

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Garbage and Refuse Collection	2,817,095	2,577,850	239,245	5,700	---	244,945	---	---	---	---	74,726	---	---	---
Gas [29]	6,394,563	5,689,385	705,178	644,888	127,744	1,222,322	---	---	---	---	617,252	954,784	38,503	205,463
Memorial Building Concessions	9,842	953	8,889	502	---	9,391	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	3,316,725	2,918,527	398,198	1,157	219,999	179,356	---	---	---	(630,000)	1,212,937	---	219,409	1,020,173
Steam [29]	2,842,514	4,133,525	(1,291,011)	286,666	56,785	(1,061,130)	---	---	---	---	261,794	424,422	17,115	91,332
Water [29]	2,417,118	2,622,967	(205,849)	243,765	64,186	(26,270)	---	---	---	---	448,395	360,904	30,453	162,664
Total	**31,088,919**	**33,720,942**	**(2,632,023)**	**2,343,394**	**694,276**	**(982,905)**	**---**	**---**	**---**	**(630,000)**	**4,123,409**	**3,426,000**	**373,467**	**1,842,423**
Hill City														
Garbage	---	---	---	3,507	1,678	1,829	---	---	---	---	---	---	---	---
Sewer	225,303	151,482	73,821	5,567	---	79,388	---	---	---	104,069	20,064	---	---	---
Water	135,860	131,028	4,832	3,264	---	8,096	---	---	---	(36,200)	55,255	---	---	---
Total	**361,163**	**282,510**	**78,653**	**12,338**	**1,678**	**89,313**	**---**	**---**	**---**	**67,869**	**75,319**	**---**	**---**	**---**
Hillman														
Refuse [0]	4,067	3,388	679	---	---	679	---	---	---	(1,300)	---	---	---	---
Total	**4,067**	**3,388**	**679**	**---**	**---**	**679**	**---**	**---**	**---**	**(1,300)**	**---**	**---**	**---**	**---**
Hills														
Garbage	58,466	49,009	9,457	---	---	9,457	---	---	---	---	---	---	---	---
Sewer	120,039	84,732	35,307	---	620	34,687	---	---	---	---	---	---	620	26,390
Water	137,226	89,724	47,502	---	393	47,109	---	---	---	---	---	---	393	16,714
Total	**315,731**	**223,465**	**92,266**	**---**	**1,013**	**91,253**	**---**	**---**	**---**	**---**	**---**	**---**	**1,013**	**43,104**
Hilltop														
Water and Sewer [3]	143,128	216,567	(73,439)	---	---	(73,439)	---	---	---	---	---	---	---	---
Total	**143,128**	**216,567**	**(73,439)**	**---**	**---**	**(73,439)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Hinckley														
Liquor	2,713,374	2,418,431	294,943	98	43,084	251,957	---	---	---	111,012	22,327	556,000	43,084	70,000
Sewer Utility	867,411	683,171	184,240	1,044	22,036	163,248	---	---	---	51,000	50,120	---	22,036	172,000
Water Utility	486,349	323,184	163,165	816	23,729	140,252	---	---	---	66,000	20,120	---	23,729	107,000
Total	**4,067,134**	**3,424,786**	**642,348**	**1,958**	**88,849**	**555,457**	**---**	**---**	**---**	**228,012**	**92,567**	**556,000**	**88,849**	**349,000**
Hitterdal														
Liquor	386,595	371,650	14,945	30	---	14,975	---	---	---	---	---	---	---	---
Refuse	30,802	22,415	8,387	---	---	8,387	---	---	---	10,000	---	---	---	---
Sewer	40,474	33,605	6,869	---	3,955	2,914	---	---	---	---	---	---	3,955	10,240
Water	39,999	74,954	(34,955)	151,696	1,756	114,985	---	151,696	---	(26,500)	64,421	54,876	1,756	8,000
Total	**497,870**	**502,624**	**(4,754)**	**151,726**	**5,711**	**141,261**	**---**	**151,696**	**---**	**(16,500)**	**64,421**	**54,876**	**5,711**	**18,240**
Hoffman														
Center Apartments	29,150	21,642	7,508	2,457	7,310	2,655	---	---	---	---	---	---	7,310	5,000
Garbage	77,030	66,548	10,482	---	---	10,482	---	---	---	---	---	---	---	---
Health Care Mall	23,414	12,608	10,806	95	1,000	9,901	---	---	---	---	---	---	1,000	1,542
Sewer	181,402	154,857	26,545	624	53,537	(26,368)	---	---	---	50,671	---	---	53,537	59,738
Water	159,083	187,157	(28,074)	691	30,930	(58,313)	---	---	---	8,508	---	---	30,930	59,000
Total	**470,079**	**442,812**	**27,267**	**3,867**	**92,777**	**(61,643)**	**---**	**---**	**---**	**59,179**	**---**	**---**	**92,777**	**125,280**
Hokah														
Refuse [0]	38,589	38,953	(364)	28	---	(336)	---	---	---	---	---	---	---	---
Sewer [0]	119,177	68,350	50,827	209	---	51,036	---	---	---	54,125	---	---	---	---
Water [0]	51,844	53,551	(1,707)	36	---	(1,671)	---	---	---	---	3,708	---	---	---
Total	**209,610**	**160,854**	**48,756**	**273**	**---**	**49,029**	**---**	**---**	**---**	**54,125**	**3,708**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Holdingford														
Liquor	377,243	389,661	(12,418)	16,283	---	3,865	---	---	---	---	---	---	---	---
Refuse	61,980	60,120	1,860	8	---	1,868	---	---	---	---	---	---	---	---
Sewer	116,634	276,577	(159,943)	38	47,746	(207,651)	---	---	---	(106,958)	29,150	---	47,746	37,946
Water	114,934	132,645	(17,711)	484	32,218	(49,445)	---	---	---	(11,184)	---	---	31,772	28,054
Total	**670,791**	**859,003**	**(188,212)**	**16,813**	**79,964**	**(251,363)**	**---**	**---**	**---**	**(118,142)**	**29,150**	**---**	**79,518**	**66,000**
Holland														
Garbage [0]	11,280	4,912	6,368	---	---	6,368	---	---	---	---	---	---	---	---
Sewer [0]	15,000	7,713	7,287	145	---	7,432	---	---	---	(6,000)	---	---	---	---
Water [0]	29,811	14,654	15,157	603	---	15,760	---	---	---	---	---	---	---	---
Total	**56,091**	**27,279**	**28,812**	**748**	**---**	**29,560**	**---**	**---**	**---**	**(6,000)**	**---**	**---**	**---**	**---**
Hollandale														
Garbage	18,315	14,808	3,507	---	---	3,507	---	---	---	---	---	---	---	---
Sewer	23,730	20,267	3,463	237	---	3,700	---	---	---	---	---	---	---	---
Water	35,488	27,655	7,833	307	---	8,140	---	---	---	---	---	---	---	---
Total	**77,533**	**62,730**	**14,803**	**544**	**---**	**15,347**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Holloway														
Garbage	8,853	11,381	(2,528)	7,727	---	5,199	---	---	---	---	---	---	---	---
Sewer	9,646	6,204	3,442	23,877	---	27,319	---	---	---	---	---	---	---	---
Water	19,222	37,500	(18,278)	43,349	---	25,071	---	---	---	---	---	---	---	---
Total	**37,721**	**55,085**	**(17,364)**	**74,953**	**---**	**57,589**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Holt														
Water [0]	1,970	7,300	(5,330)	---	---	(5,330)	---	---	---	---	---	---	---	---
Total	**1,970**	**7,300**	**(5,330)**	**---**	**---**	**(5,330)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Hopkins														
Housing Authority	277,885	610,318	(332,433)	203,535	---	(128,898)	---	203,535	---	---	44,963	---	---	---
Pavillion/Ice Arena	398,232	460,222	(61,990)	64,161	2,549	(378)	64,161	---	---	---	---	---	2,549	20,000
Refuse	927,857	848,685	79,172	38,459	---	117,631	---	---	---	25,000	232,515	---	---	---
Sewer	2,172,427	2,022,095	150,332	2,271	39,085	113,518	---	---	---	(191,704)	106,250	---	39,085	100,000
Storm Sewer	805,542	366,806	438,736	8,148	27,901	418,983	---	---	---	(301,509)	---	---	27,901	235,000
Water	1,514,236	1,649,537	(135,301)	2,555	50,003	(182,749)	---	---	---	(395,974)	376,711	---	50,003	320,000
Total	**6,096,179**	**5,957,663**	**138,516**	**319,129**	**119,538**	**338,107**	**64,161**	**203,535**	**---**	**(864,187)**	**760,439**	**---**	**119,538**	**675,000**
Houston														
Sewer	161,139	257,635	(96,496)	1	12,796	(109,291)	---	---	---	---	---	---	12,796	105,647
Water	94,154	111,508	(17,354)	21,308	1,644	2,310	---	21,296	---	---	15,407	---	1,644	8,000
Total	**255,293**	**369,143**	**(113,850)**	**21,309**	**14,440**	**(106,981)**	**---**	**21,296**	**---**	**---**	**15,407**	**---**	**14,440**	**113,647**
Howard Lake														
Liquor	673,463	683,896	(10,433)	415	2,480	(12,498)	---	---	---	---	---	---	2,480	48,147
Sewer	919,224	660,821	258,403	172,055	82,546	347,912	---	---	193,928	3,140	---	---	82,546	1,479,000
Water	472,022	251,095	220,927	(20,542)	55,914	144,471	---	---	---	3,140	16,421	---	55,914	1,295,000
Total	**2,064,709**	**1,595,812**	**468,897**	**151,928**	**140,940**	**479,885**	**---**	**---**	**193,928**	**6,280**	**16,421**	**---**	**140,940**	**2,822,147**
Hoyt Lakes														
Sanitation	235,558	257,092	(21,534)	401	---	(21,133)	---	---	---	---	---	---	---	---
Sewer	343,233	384,622	(41,389)	664	---	(40,725)	---	---	250,000	(284,308)	808,176	---	---	---
Water	389,381	354,164	35,217	3,250	---	38,467	---	---	---	301,014	---	---	---	---
Total	**968,172**	**995,878**	**(27,706)**	**4,315**	**---**	**(23,391)**	**---**	**---**	**250,000**	**16,706**	**808,176**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Hugo														
Water and Sewer [3]	1,997,264	2,257,189	(259,925)	856,705	---	596,780	---	---	---	107,839	26,739	---	---	---
Total	**1,997,264**	**2,257,189**	**(259,925)**	**856,705**	**---**	**596,780**	**---**	**---**	**---**	**107,839**	**26,739**	**---**	**---**	**---**
Hutchinson														
Composting	656,539	163,346	493,193	12,798	24,284	481,707	---	---	---	110,000	143,294	---	---	---
Housing and Redevelopment Authority [29]	414,043	830,878	(416,835)	347,203	28,226	(97,858)	155,426	179,604	---	---	510,877	---	---	---
Liquor	5,850,319	5,234,440	615,879	3,706	27,951	591,634	---	---	---	465,000	26,164	---	27,951	---
Public Utilities Commission	38,143,563	35,565,727	2,577,836	382,611	1,120,097	1,840,350	---	---	---	738,110	817,844	---	857,029	1,225,000
Refuse	1,146,693	1,034,262	112,431	19,114	2,139	129,406	---	---	---	55,000	75,084	---	2,139	21,586
Sewer	3,331,415	3,000,043	331,372	725,740	337,635	719,477	612,423	---	---	79,025	1,842,890	---	337,635	1,222,511
Storm Water	797,751	486,067	311,684	14,848	14,780	311,752	---	---	---	127,454	---	---	14,780	761,917
Water	2,372,696	2,255,008	117,688	769,082	389,687	497,083	612,423	---	---	277,058	559,531	---	389,687	913,000
Total	**52,713,019**	**48,569,771**	**4,143,248**	**2,275,102**	**1,944,799**	**4,473,551**	**1,380,272**	**179,604**	**---**	**1,851,647**	**3,975,684**	**---**	**1,629,221**	**4,144,014**
Ihlen														
Community Center [0]	5,725	10,404	(4,679)	4,001	634	(1,312)	---	---	---	(5,527)	---	---	634	4,366
Garbage [0]	5,629	5,350	279	---	---	279	---	---	---	209	---	---	---	---
Sewer [0]	21,159	17,720	3,439	---	---	3,439	---	---	---	86	---	---	---	---
Water [0]	10,531	7,150	3,381	---	---	3,381	---	---	---	(65)	---	---	---	---
Total	**43,044**	**40,624**	**2,420**	**4,001**	**634**	**5,787**	**---**	**---**	**---**	**(5,297)**	**---**	**---**	**634**	**4,366**
Independence														
Sanitary Sewer	166,746	336,781	(170,035)	66,969	23,489	(126,555)	10,705	---	---	---	---	---	23,489	70,000
Total	**166,746**	**336,781**	**(170,035)**	**66,969**	**23,489**	**(126,555)**	**10,705**	**---**	**---**	**---**	**---**	**---**	**23,489**	**70,000**

*Data could not be fully reviewed.

**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, 2015

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
International Falls														
Water and Sewer [3]	3,839,998	3,099,088	740,910	80,997	---	821,907	78,428	---	---	553,944	42,691	---	---	---
Total	**3,839,998**	**3,099,088**	**740,910**	**80,997**	**---**	**821,907**	**78,428**	**---**	**---**	**553,944**	**42,691**	**---**	**---**	**---**
Inver Grove Heights														
Golf Course	1,633,848	1,579,505	54,343	1,787	1,808	54,322	---	---	---	(100,000)	134,576	---	1,808	27,703
Sewer	3,088,659	3,259,870	(171,211)	91,666	368,614	(448,159)	---	---	---	236,000	2,778,956	4,368,613	298,226	475,000
Water	2,899,782	2,313,532	586,250	151,939	68,141	670,048	---	---	---	719,802	892,954	---	68,141	805,000
Total	**7,622,289**	**7,152,907**	**469,382**	**245,392**	**438,563**	**276,211**	**---**	**---**	**---**	**855,802**	**3,806,486**	**4,368,613**	**368,175**	**1,307,703**
Iona														
Sewer	34,689	61,141	(26,452)	2,584	222	(24,090)	---	---	---	8,136	---	---	---	---
Water	35,280	58,167	(22,887)	3,644	229	(19,472)	---	---	---	5,424	---	---	---	---
Total	**69,969**	**119,308**	**(49,339)**	**6,228**	**451**	**(43,562)**	**---**	**---**	**---**	**13,560**	**---**	**---**	**---**	**---**
Iron Junction														
Sewer	25,285	30,370	(5,085)	29	5,731	(10,787)	---	---	---	(269)	---	---	5,731	3,000
Water	5,020	1,843	3,177	8	---	3,185	---	---	---	1,366	---	---	---	---
Total	**30,305**	**32,213**	**(1,908)**	**37**	**5,731**	**(7,602)**	**---**	**---**	**---**	**1,097**	**---**	**---**	**5,731**	**3,000**
Ironton														
Sanitation [0]	3,881	3,433	448	---	---	448	---	---	---	---	---	---	---	---
Sewer [0]	40,116	15,372	24,744	---	---	24,744	---	---	---	---	---	---	---	---
Water [0]	65,780	49,549	16,231	29,079	2,216	43,094	---	---	1,435	50,625	---	---	1,015	22,000
Total	**109,777**	**68,354**	**41,423**	**29,079**	**2,216**	**68,286**	**---**	**---**	**1,435**	**50,625**	**---**	**---**	**1,015**	**22,000**
Isanti														
Liquor	2,474,708	2,163,639	311,069	9,182	---	320,251	---	---	---	300,000	100,657	---	---	---
Sewer	1,375,981	983,763	392,218	32,401	55,759	368,860	---	---	---	35,013	293,229	---	52,948	821,960

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	262,741	114,816	147,925	18,174	416	165,683	---	---	18,000	94,368	262,079	---	---	---
Water	916,941	770,714	146,227	35,450	183,536	(1,859)	---	---	---	4,377	15,069	---	180,838	613,000
Total	**5,030,371**	**4,032,932**	**997,439**	**95,207**	**239,711**	**852,935**	**---**	**---**	**18,000**	**433,758**	**671,034**	**---**	**233,786**	**1,434,960**
Isle														
Liquor	1,000,164	945,406	54,758	20,995	---	75,753	---	---	---	75,000	16,678	---	---	---
Sewer	401,301	228,617	172,684	1,214	105,099	68,799	---	---	---	7,500	---	---	105,099	109,000
Water	137,210	85,047	52,163	26,238	2,786	75,615	---	---	---	7,500	---	---	2,786	11,000
Total	**1,538,675**	**1,259,070**	**279,605**	**48,447**	**107,885**	**220,167**	**---**	**---**	**---**	**90,000**	**16,678**	**---**	**107,885**	**120,000**
Ivanhoe														
Economic Development Authority	76,446	100,734	(24,288)	67	11,161	(35,382)	---	---	---	---	---	---	11,161	32,464
Garbage	32,526	29,435	3,091	---	---	3,091	---	---	---	---	---	---	---	---
Liquor	544,741	555,796	(11,055)	7	3,280	(14,328)	---	---	---	---	---	---	200	---
Sewer	130,359	108,858	21,501	54,457	56,916	19,042	---	54,457	---	---	---	1,819,000	56,320	1,827,100
Water	159,182	109,337	49,845	6,039	30,136	25,748	---	---	---	---	---	475,000	29,240	492,361
Total	**943,254**	**904,160**	**39,094**	**60,570**	**101,493**	**(1,829)**	**---**	**54,457**	**---**	**---**	**---**	**2,294,000**	**96,921**	**2,351,925**
Jackson														
Airport	77,508	400,378	(322,870)	176,491	---	(146,379)	---	---	161,491	---	---	---	---	---
Ambulance Service	489,741	507,980	(18,239)	117,811	---	99,572	---	---	---	---	354,170	---	---	---
Electric	5,379,340	4,603,612	775,728	58,681	164,541	669,868	---	---	---	427,800	949,055	---	164,541	352,800
Liquor	1,226,399	1,077,803	148,596	4,332	---	152,928	---	---	---	41,000	---	---	---	---
Sewer	666,915	506,301	160,614	49,414	32,332	177,696	---	---	384	222,406	481,162	337,216	32,332	163,100
Water	618,835	526,950	91,885	13,348	11,727	93,506	---	---	---	130,684	74,514	---	11,727	14,100
Total	**8,458,738**	**7,623,024**	**835,714**	**420,077**	**208,600**	**1,047,191**	**---**	**---**	**161,875**	**821,890**	**1,858,901**	**337,216**	**208,600**	**530,000**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Janesville														
Golf Course	236,353	314,930	(78,577)	28,496	---	(50,081)	25,000	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	130,061	313,185	(183,124)	70,659	---	(112,465)	---	---	---	---	102,280	---	---	---
Light and Power	1,548,912	1,254,750	294,162	5,646	---	299,808	---	---	---	35,000	84,758	---	---	---
Nursing Home	2,122,517	2,310,679	(188,162)	2,942	370	(185,590)	---	---	---	---	77,419	---	370	3,532
Sewage Collection	209,566	290,106	(80,540)	212	9,615	(89,943)	---	---	---	25,000	12,904	---	9,615	18,437
Waterworks	248,078	245,564	2,514	479	18,681	(15,688)	---	---	---	20,000	13,149	---	18,681	67,031
Total	**4,495,487**	**4,729,214**	**(233,727)**	**108,434**	**28,666**	**(153,959)**	**25,000**	**---**	**---**	**80,000**	**290,510**	**---**	**28,666**	**89,000**
Jasper														
Economic Development Authority - Housing	66,004	40,885	25,119	104	21,869	3,354	---	---	---	---	2,373	---	21,869	16,801
Garbage	43,403	43,691	(288)	---	---	(288)	---	---	---	---	---	---	---	---
Sewer	81,615	66,411	15,204	272	2,052	13,424	---	---	---	14,352	49,300	---	2,052	47,353
Sunrise Village	457,412	532,301	(74,889)	709	---	(74,180)	---	---	---	---	10,197	---	---	---
Water	90,082	111,135	(21,053)	209	11,300	(32,144)	---	---	---	(14,352)	---	---	11,300	18,000
Wellness Center	5,170	9,511	(4,341)	---	---	(4,341)	---	---	---	---	11,236	---	---	---
Total	**743,686**	**803,934**	**(60,248)**	**1,294**	**35,221**	**(94,175)**	**---**	**---**	**---**	**---**	**73,106**	**---**	**35,221**	**82,154**
Jeffers														
Sewer	84,184	54,157	30,027	---	16,468	13,559	---	---	---	(357,335)	---	---	16,468	22,500
Water	60,167	84,513	(24,346)	---	6,587	(30,933)	---	---	---	71,479	---	---	6,587	9,000
Total	**144,351**	**138,670**	**5,681**	**---**	**23,055**	**(17,374)**	**---**	**---**	**---**	**(285,856)**	**---**	**---**	**23,055**	**31,500**
Johnson														
Water [0]	2,400	841	1,559	---	---	1,559	---	---	---	---	---	---	---	---
Total	**2,400**	**841**	**1,559**	**---**	**---**	**1,559**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Jordan														
Sewer Utility	1,073,232	996,939	76,293	14,745	89,406	1,632	---	---	---	15,000	193,465	126,180	89,406	455,480
Storm Sewer Utility	173,785	204,024	(30,239)	19,063	50,837	(62,013)	---	---	86,549	---	156,549	70,636	50,837	170,980
Water Utility	903,299	922,589	(19,290)	108,231	299,316	(210,375)	---	---	30,000	15,000	100,000	101,010	299,316	683,750
Total	**2,150,316**	**2,123,552**	**26,764**	**142,039**	**439,559**	**(270,756)**	**---**	**---**	**116,549**	**30,000**	**450,014**	**297,826**	**439,559**	**1,310,210**
Kandiyohi														
Electric	435,413	383,073	52,340	2,871	6,161	49,050	---	---	---	---	---	---	6,161	25,000
Sewer	214,020	228,566	(14,546)	990,183	4,056	971,581	---	---	985,732	---	1,025,403	36,458	4,056	27,080
Storm Sewer	31,406	4,415	26,991	27,432	12,085	42,338	---	---	26,929	---	416,010	---	12,085	---
Water	82,866	48,651	34,215	30,832	---	65,047	---	---	24,406	---	1,402,127	1,386,979	---	1,523
Total	**763,705**	**664,705**	**99,000**	**1,051,318**	**22,302**	**1,128,016**	**---**	**---**	**1,037,067**	**---**	**2,843,540**	**1,423,437**	**22,302**	**53,603**
Karlstad														
Sewer	45,659	48,316	(2,657)	98	---	(2,559)	---	---	---	100,000	---	---	---	---
Water	110,367	91,543	18,824	573,976	17,894	574,906	---	---	---	(35,000)	---	---	17,894	86,444
Total	**156,026**	**139,859**	**16,167**	**574,074**	**17,894**	**572,347**	**---**	**---**	**---**	**65,000**	**---**	**---**	**17,894**	**86,444**
Kasota														
Electric and Refuse [17]	427,138	415,808	11,330	187	---	11,517	---	---	---	---	---	---	---	---
Sewer	112,404	134,409	(22,005)	288	---	(21,717)	---	---	---	---	6,433	---	---	---
Water	50,068	49,936	132	150	---	282	---	---	---	---	6,433	---	---	---
Total	**589,610**	**600,153**	**(10,543)**	**625**	**---**	**(9,918)**	**---**	**---**	**---**	**---**	**12,866**	**---**	**---**	**---**
Kasson														
Electric	3,645,820	3,976,610	(330,790)	24,702	31,101	(337,189)	---	---	---	25,000	31,645	370,000	25,618	---
Liquor	1,390,195	1,323,130	67,065	12,647	---	79,712	---	---	---	14,000	19,585	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Maple Grove Cemetery	21,980	52,013	(30,033)	6,635	---	(23,398)	---	---	---	---	---	---	---	---
Storm Water	262,705	209,147	53,558	7,237	14,523	46,272	---	---	---	---	29,022	184,932	14,523	45,108
Wastewater Treatment	1,609,670	1,105,889	503,781	14,536	135,009	383,308	---	---	---	12,458	280,562	455,113	135,009	491,361
Water Utility	671,432	626,010	45,422	35,399	48,568	32,253	---	---	---	14,162	128,711	476,024	48,568	131,777
Total	**7,601,802**	**7,292,799**	**309,003**	**101,156**	**229,201**	**180,958**	**---**	**---**	**---**	**65,620**	**489,525**	**1,486,069**	**223,718**	**668,246**
Keewatin														
Public Utilities [30]	1,152,892	990,891	162,001	486	6,993	155,494	---	---	---	---	21,457	---	6,993	27,000
Total	**1,152,892**	**990,891**	**162,001**	**486**	**6,993**	**155,494**	**---**	**---**	**---**	**---**	**21,457**	**---**	**6,993**	**27,000**
Kelliher														
Liquor	482,694	449,118	33,576	1,837	---	35,413	---	---	---	20,000	5,266	---	---	---
Sewer	46,340	44,717	1,623	36,852	29	38,446	---	36,642	---	---	36,642	---	---	---
Water	56,861	48,963	7,898	108,911	---	116,809	---	108,347	---	---	114,483	---	---	---
Total	**585,895**	**542,798**	**43,097**	**147,600**	**29**	**190,668**	**---**	**144,989**	**---**	**20,000**	**156,391**	**---**	**---**	**---**
Kellogg														
Liquor [16]	---	2,414	(2,414)	33,433	---	31,019	---	---	---	(31,105)	---	---	---	---
Sewer	34,229	80,417	(46,188)	408	---	(45,780)	---	---	---	---	---	---	---	---
Water	48,643	81,848	(33,205)	476	---	(32,729)	---	---	---	13,218	---	---	---	---
Total	**82,872**	**164,679**	**(81,807)**	**34,317**	**---**	**(47,490)**	**---**	**---**	**---**	**(17,887)**	**---**	**---**	**---**	**---**
Kennedy														
Sewer	31,479	22,401	9,078	---	---	9,078	---	---	---	---	---	---	---	---
Water	52,485	60,791	(8,306)	2,852	953	(6,407)	---	---	---	---	---	---	953	71,791
Total	**83,964**	**83,192**	**772**	**2,852**	**953**	**2,671**	**---**	**---**	**---**	**---**	**---**	**---**	**953**	**71,791**
Kenneth														
Sewer [0]	12,946	1,123	11,823	---	11,431	392	---	---	---	---	---	---	8,431	3,000

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	6,127	5,936	191	---	---	191	---	---	---	---	---	---	---	---
Total	**19,073**	**7,059**	**12,014**	**---**	**11,431**	**583**	**---**	**---**	**---**	**---**	**---**	**---**	**8,431**	**3,000**
Kent														
Refuse [0]	6,841	8,041	(1,200)	---	---	(1,200)	---	---	---	---	---	---	---	---
Sewer	22,209	44,282	(22,073)	---	6,529	(28,602)	---	---	---	---	---	---	6,529	1,878
Water [0]	7,563	11,469	(3,906)	---	---	(3,906)	---	---	---	---	---	---	---	---
Total	**36,613**	**63,792**	**(27,179)**	**---**	**6,529**	**(33,708)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,529**	**1,878**
Kenyon														
Electric	1,984,731	1,793,540	191,191	46,653	1,285	236,559	---	---	713	67,835	7,578	---	535	3,190
Liquor	719,681	717,046	2,635	31,856	1,625	32,866	---	---	---	20,000	11,549	---	1,625	---
Sewer	273,340	373,315	(99,975)	117,908	22,541	(4,608)	103,125	---	---	---	3,010	61,785	22,541	135,326
Storm Sewer	39,993	44,064	(4,071)	2,902	1,860	(3,029)	---	---	---	---	---	---	1,860	11,165
Water	241,345	232,752	8,593	13,720	5,102	17,211	---	---	173	---	414	---	5,101	34,385
Total	**3,259,090**	**3,160,717**	**98,373**	**213,039**	**32,413**	**278,999**	**103,125**	**---**	**886**	**87,835**	**22,551**	**61,785**	**31,662**	**184,066**
Kerkhoven														
Garbage [0]	72,949	68,620	4,329	2,044	---	6,373	---	---	---	---	3,168	---	---	---
Sewer [0]	79,918	54,880	25,038	828	---	25,866	---	---	---	---	6,485	---	---	---
Water [0]	123,741	31,331	92,410	1,160	5,848	87,722	---	---	---	---	112,465	118,200	5,848	80,000
Total	**276,608**	**154,831**	**121,777**	**4,032**	**5,848**	**119,961**	**---**	**---**	**---**	**---**	**122,118**	**118,200**	**5,848**	**80,000**
Kettle River														
Sewer	52,414	38,383	14,031	---	1,322	12,709	---	---	---	8,000	---	---	1,322	12,000
Water	64,159	49,639	14,520	---	---	14,520	---	---	---	14,000	---	---	---	---
Total	**116,573**	**88,022**	**28,551**	**---**	**1,322**	**27,229**	**---**	**---**	**---**	**22,000**	**---**	**---**	**1,322**	**12,000**

*Data could not be fully reviewed.

**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, 2015

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
Kiester														
Grocery Store [0]	---	20,481	(20,481)	2,248	---	(18,233)	2,248	---	---	---	---	---	---	---
Liquor [34]	192,831	193,591	(760)	41,215	36,453	4,002	---	---	---	30,000	---	---	---	---
Sewer [0]	61,500	24,730	36,770	850	---	37,620	---	---	---	---	---	---	---	---
Water [0]	72,486	27,962	44,524	850	5,194	40,180	---	---	---	---	---	---	5,194	12,000
Total	**326,817**	**266,764**	**60,053**	**45,163**	**41,647**	**63,569**	**2,248**	**---**	**---**	**30,000**	**---**	**---**	**5,194**	**12,000**
Kilkenny														
Refuse and Recycling [0]	12,096	8,818	3,278	---	---	3,278	---	---	---	---	---	---	---	---
Sewer [0]	16,514	10,553	5,961	901	---	6,862	---	---	---	472	50	---	---	---
Sewer - WIF Fund [0]	2	---	2	2	---	4	---	---	---	(472)	---	---	---	---
Water [0]	23,733	14,270	9,463	---	1,588	7,875	---	---	---	---	---	---	1,588	26,588
Total	**52,345**	**33,641**	**18,704**	**903**	**1,588**	**18,019**	**---**	**---**	**---**	**---**	**50**	**---**	**1,588**	**26,588**
Kimball														
Refuse	54,294	43,217	11,077	865	---	11,942	---	---	---	---	---	---	---	---
Sewer	122,218	189,352	(67,134)	36,792	31,854	(62,196)	18,476	---	---	20,962	---	365,000	31,854	20,000
Water	137,725	188,384	(50,659)	18,677	---	(31,982)	---	---	---	20,962	---	---	---	---
Total	**314,237**	**420,953**	**(106,716)**	**56,334**	**31,854**	**(82,236)**	**18,476**	**---**	**---**	**41,924**	**---**	**365,000**	**31,854**	**20,000**
Kinney														
Garbage/Refuse Collection [0]	8,081	11,639	(3,558)	791	---	(2,767)	791	---	---	(2,767)	---	---	---	---
Sewage [0]	14,842	40,293	(25,451)	---	---	(25,451)	---	---	---	(25,451)	---	---	---	---
Water [0]	15,362	256,552	(241,190)	228,740	7,195	(19,645)	---	---	---	(215,860)	196,216	---	---	---
Total	**38,285**	**308,484**	**(270,199)**	**229,531**	**7,195**	**(47,863)**	**791**	**---**	**---**	**(244,078)**	**196,216**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
La Crescent														
Arena	74,724	134,917	(60,193)	4,773	19,886	(75,306)	---	---	---	(50,000)	8,614	---	18,251	35,000
Golf Course	463,151	464,059	(908)	---	10,095	(11,003)	---	---	---	(8,742)	---	---	9,864	25,000
License Bureau	128,987	106,429	22,558	4,282	---	26,840	---	---	---	---	---	---	---	---
Sewer	629,848	656,236	(26,388)	11,663	69,714	(84,439)	---	---	1,121	27,000	118,093	846,500	65,997	273,250
Solid Waste	244,096	241,987	2,109	---	145	1,964	---	---	---	---	---	---	---	---
Water	660,509	651,953	8,556	3,162	74,502	(62,784)	---	---	1,121	42,000	32,560	438,500	74,777	431,750
Total	**2,201,315**	**2,255,581**	**(54,266)**	**23,880**	**174,342**	**(204,728)**	**---**	**---**	**2,242**	**10,258**	**159,267**	**1,285,000**	**168,889**	**765,000**
La Prairie														
Sewer [0]	102,360	69,977	32,383	98	---	32,481	---	---	---	---	---	---	---	---
Water [0]	79,959	49,522	30,437	29	---	30,466	---	---	---	---	---	---	---	---
Total	**182,319**	**119,499**	**62,820**	**127**	**---**	**62,947**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
La Salle														
Wastewater	43,869	59,254	(15,385)	26	9,800	(25,159)	---	---	---	---	---	---	9,800	3,000
Water	19,436	28,227	(8,791)	29,954	3,200	17,963	---	---	---	(19,536)	42,000	---	3,200	1,000
Total	**63,305**	**87,481**	**(24,176)**	**29,980**	**13,000**	**(7,196)**	**---**	**---**	**---**	**(19,536)**	**42,000**	**---**	**13,000**	**4,000**
Lafayette														
Sewer	106,122	161,645	(55,523)	55,405	24,390	(24,508)	---	17,087	---	---	2,542	---	24,390	20,400
Water	114,092	158,451	(44,359)	37,227	23,428	(30,560)	---	---	---	---	6,870	---	23,428	19,600
Total	**220,214**	**320,096**	**(99,882)**	**92,632**	**47,818**	**(55,068)**	**---**	**17,087**	**---**	**---**	**9,412**	**---**	**47,818**	**40,000**
Lake Benton														
Garbage	40,171	43,264	(3,093)	---	---	(3,093)	---	---	---	---	---	---	---	---
Sewer	125,387	94,713	30,674	41,425	51,880	20,219	39,138	---	---	---	---	---	51,800	27,500

*Data could not be fully reviewed.

**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, 2015

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	165,957	163,627	2,330	41,985	51,880	(7,565)	40,050	---	---	---	---	---	51,800	27,500
Total	**331,515**	**301,604**	**29,911**	**83,410**	**103,760**	**9,561**	**79,188**	**---**	**---**	**---**	**---**	**---**	**103,600**	**55,000**
Lake Bronson														
Sewer [0]	15,539	15,329	210	---	---	210	---	---	---	(42)	---	---	---	---
Water [0]	66,686	34,231	32,455	---	---	32,455	---	---	---	36,794	---	---	---	---
Total	**82,225**	**49,560**	**32,665**	**---**	**---**	**32,665**	**---**	**---**	**---**	**36,752**	**---**	**---**	**---**	**---**
Lake City														
Electric	13,290,882	11,859,809	1,431,073	86,749	121,375	1,396,447	---	---	---	155,000	240,834	---	104,070	165,000
Garbage	517,135	577,725	(60,590)	7,813	---	(52,777)	---	---	---	---	---	---	---	---
Marina	1,897,388	971,841	925,547	79,325	4,816	1,000,056	---	---	---	616,122	25,633	---	4,816	235,000
Sewer	1,598,551	1,315,122	283,429	8,796	91,290	200,935	---	---	---	---	42,004	---	91,290	412,866
Storm Water	121,086	186,149	(65,063)	3,020	15,542	(77,585)	---	---	---	---	---	---	15,542	32,500
Water	617,351	575,477	41,874	53,241	43,052	52,063	---	---	---	45,000	34,845	---	29,141	52,570
Total	**18,042,393**	**15,486,123**	**2,556,270**	**238,944**	**276,075**	**2,519,139**	**---**	**---**	**---**	**816,122**	**343,316**	**---**	**244,859**	**897,936**
Lake Crystal														
Electric	2,551,065	2,430,402	120,663	106,082	32,022	194,723	---	---	---	127,553	71,827	---	32,022	115,000
Sewer	500,703	489,625	11,078	14,444	29,631	(4,109)	---	---	---	(474,716)	---	---	29,631	134,000
Water	1,060,093	543,637	516,456	50,881	75,461	491,876	---	---	---	552,967	8,416	---	74,416	325,500
Total	**4,111,861**	**3,463,664**	**648,197**	**171,407**	**137,114**	**682,490**	**---**	**---**	**---**	**205,804**	**80,243**	**---**	**136,069**	**574,500**
Lake Elmo														
Sewer	128,147	140,414	(12,267)	1,404,848	110,452	1,282,129	---	---	---	146,199	586,922	280,000	106,499	150,000
Storm Sewer	219,127	103,536	115,591	12,969	---	128,560	---	---	---	(132,201)	132,201	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	562,998	999,841	(436,843)	1,314,227	363,202	514,182	---	---	---	206,844	652,351	915,000	350,283	4,015,000
Total	**910,272**	**1,243,791**	**(333,519)**	**2,732,044**	**473,654**	**1,924,871**	**---**	**---**	**---**	**220,842**	**1,371,474**	**1,195,000**	**456,782**	**4,165,000**
Lake Henry														
Sewer [0]	17,740	13,532	4,208	8,610	4,950	7,868	8,610	---	---	---	---	---	4,950	4,000
Total	**17,740**	**13,532**	**4,208**	**8,610**	**4,950**	**7,868**	**8,610**	**---**	**---**	**---**	**---**	**---**	**4,950**	**4,000**
Lake Lillian														
Sewer	38,455	37,808	647	464	1,445	(334)	---	---	---	---	---	---	1,445	12,000
Water	83,473	82,509	964	533	3,824	(2,327)	---	---	---	---	---	---	3,824	31,000
Total	**121,928**	**120,317**	**1,611**	**997**	**5,269**	**(2,661)**	**---**	**---**	**---**	**---**	**---**	**---**	**5,269**	**43,000**
Lake Park														
Electric	891,448	806,172	85,276	1,172	---	86,448	---	---	---	---	7,284	---	---	---
Gas	279,678	274,224	5,454	9,677	11,387	3,744	---	---	---	---	28,590	---	11,387	14,000
Liquor	723,859	689,199	34,660	---	---	34,660	---	---	---	---	26,314	---	---	---
Sewer	145,373	158,172	(12,799)	---	11,870	(24,669)	---	---	---	---	---	---	11,870	70,000
Water	162,418	172,404	(9,986)	---	5,913	(15,899)	---	---	---	---	---	---	5,913	20,000
Total	**2,202,776**	**2,100,171**	**102,605**	**10,849**	**29,170**	**84,284**	**---**	**---**	**---**	**---**	**62,188**	**---**	**29,170**	**104,000**
Lake Shore														
Sewer	106,083	129,649	(23,566)	450	---	(23,116)	---	---	---	---	---	---	---	---
Total	**106,083**	**129,649**	**(23,566)**	**450**	**---**	**(23,116)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lake Wilson														
Apartment	24,000	18,653	5,347	---	593	4,754	---	---	---	13,676	---	---	---	---
Water and Sewer [1]	56,167	71,012	(14,845)	56,121	16,260	25,016	---	---	---	22,755	1,385	---	---	---
Total	**80,167**	**89,665**	**(9,498)**	**56,121**	**16,853**	**29,770**	**---**	**---**	**---**	**36,431**	**1,385**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Lakefield														
Ambulance	100,052	118,473	(18,421)	53,352	---	34,931	---	---	62	---	49,882	---	---	---
Liquor	464,912	428,771	36,141	2,774	---	38,915	---	---	---	3,000	6,593	---	---	---
Municipal Utilities	2,233,097	1,821,241	411,856	17,463	43,076	386,243	---	---	1,363	35,637	478,137	343,171	43,076	121,000
Sewer	404,575	463,883	(59,308)	13,833	52,546	(98,021)	---	---	---	(11,366)	549,090	425,613	52,546	163,800
Total	**3,202,636**	**2,832,368**	**370,268**	**87,422**	**95,622**	**362,068**	**---**	**---**	**1,425**	**27,271**	**1,083,702**	**768,784**	**95,622**	**284,800**
Lakeland														
Building Inspection [0]	29,401	21,913	7,488	31	1,615	5,904	---	---	---	3,433	---	---	---	---
Water [0]	255,733	191,258	64,475	524	---	64,999	---	---	---	(3,433)	---	---	---	---
Total	**285,134**	**213,171**	**71,963**	**555**	**1,615**	**70,903**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lakeville														
Environmental Resources	727,071	586,457	140,614	86,680	---	227,294	---	---	292	139,820	247,421	---	---	---
Liquor	13,611,294	12,680,423	930,871	8,866	177,829	761,908	---	---	3,762	1,397,972	106,083	---	144,449	175,000
Sewer	4,596,025	5,635,850	(1,039,825)	18,577	---	(1,021,248)	---	---	1,632	150,220	412,805	---	---	---
Street Light Utility	770,460	817,027	(46,567)	1,372	---	(45,195)	---	---	---	3,568	---	---	---	---
Water	3,122,907	4,842,119	(1,719,212)	26,105	82,678	(1,775,785)	---	---	4,074	146,652	2,786,008	---	---	---
Total	**22,827,757**	**24,561,876**	**(1,734,119)**	**141,600**	**260,507**	**(1,853,026)**	**---**	**---**	**9,760**	**1,838,232**	**3,552,317**	**---**	**144,449**	**175,000**
Lamberton														
Refuse	16,330	21,471	(5,141)	---	---	(5,141)	---	---	---	---	---	---	---	---
Sanitary Sewer	137,102	90,039	47,063	230	39,053	8,240	---	---	---	30,553	---	---	39,053	35,000
Storm Sewer	58,593	1,428	57,165	20	---	57,185	---	---	---	60,000	---	---	---	---
Valley View Manor [14][29]	2,508,083	2,502,101	5,982	237	81,255	(75,036)	---	---	---	---	12,154	---	81,255	138,302

*Data could not be fully reviewed.

**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, 2015

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
Water	157,024	129,784	27,240	5,936	7,349	25,827	5,937	---	---	37,949	---	---	7,349	15,000
Total	**2,877,132**	**2,744,823**	**132,309**	**6,423**	**127,657**	**11,075**	**5,937**	**---**	**---**	**128,502**	**12,154**	**---**	**127,657**	**188,302**
Lancaster														
Liquor	311,439	291,369	20,070	2,849	---	22,919	---	---	---	---	---	---	---	---
Sewer	48,236	63,529	(15,293)	632	---	(14,661)	---	---	---	---	---	---	---	---
Water	33,877	23,369	10,508	1,088	---	11,596	---	---	---	---	---	---	---	---
Total	**393,552**	**378,267**	**15,285**	**4,569**	**---**	**19,854**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Landfall														
Sewer [0]	111,059	53,560	57,499	---	316	57,183	---	---	---	---	---	---	316	32,553
Water [0]	62,053	72,021	(9,968)	---	---	(9,968)	---	---	---	---	---	---	---	---
Total	**173,112**	**125,581**	**47,531**	**---**	**316**	**47,215**	**---**	**---**	**---**	**---**	**---**	**---**	**316**	**32,553**
Lanesboro														
Utilities Commission [30]	1,534,893	1,206,427	328,466	73,071	60,425	341,112	---	1,250,240	---	---	3,450,238	2,626,392	60,425	1,206,653
Total	**1,534,893**	**1,206,427**	**328,466**	**73,071**	**60,425**	**341,112**	**---**	**1,250,240**	**---**	**---**	**3,450,238**	**2,626,392**	**60,425**	**1,206,653**
Laporte														
Water and Sewer [3]	82,966	39,058	43,908	30,802	32,988	41,722	30,802	---	---	---	---	---	32,988	14,000
Total	**82,966**	**39,058**	**43,908**	**30,802**	**32,988**	**41,722**	**30,802**	**---**	**---**	**---**	**---**	**---**	**32,988**	**14,000**
Lauderdale														
Sewer	269,504	275,384	(5,880)	5,468	---	(412)	---	---	---	---	---	---	---	---
Storm Sewer	94,504	67,454	27,050	1,651	---	28,701	---	---	---	---	---	---	---	---
Total	**364,008**	**342,838**	**21,170**	**7,119**	**---**	**28,289**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Le Center														
Liquor	872,030	788,732	83,298	121	5,283	78,136	---	---	---	25,000	---	---	5,283	7,702
Refuse	126,222	100,747	25,475	---	---	25,475	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	625,828	361,426	264,402	---	30,529	233,873	---	---	---	---	42,361	---	30,259	286,283
Water	516,764	314,407	202,357	---	72,371	129,986	---	---	---	---	---	---	72,371	235,000
Total	**2,140,844**	**1,565,312**	**575,532**	**121**	**108,183**	**467,470**	**---**	**---**	**---**	**25,000**	**42,361**	**---**	**107,913**	**528,985**
Le Sueur														
Electric	9,054,612	9,098,141	(43,529)	135,819	27,217	65,073	---	---	---	354,250	188,756	---	27,217	90,000
Sewer	1,746,439	1,587,623	158,816	443,051	158,020	443,847	---	---	---	(298,850)	33,600	---	158,020	1,039,000
Sewer Pre-Treatment	---	74,855	(74,855)	---	---	(74,855)	---	---	---	---	---	---	---	---
Storm Utility	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	1,031,913	702,388	329,525	13,731	15,211	328,045	---	---	---	301,200	144,909	---	14,961	430,000
Total	**11,832,964**	**11,463,007**	**369,957**	**592,601**	**200,448**	**762,110**	**---**	**---**	**---**	**356,600**	**367,265**	**---**	**200,198**	**1,559,000**
LeRoy														
Sewer	104,858	94,729	10,129	591	---	10,720	---	---	---	---	---	---	---	---
Water	125,920	97,925	27,995	26,330	---	54,325	25,342	---	---	---	6,209	---	---	---
Wildwood Grove	1,287,765	1,210,253	77,512	90,594	57,786	110,320	90,346	---	---	---	9,665	---	54,515	135,000
Total	**1,518,543**	**1,402,907**	**115,636**	**117,515**	**57,786**	**175,365**	**115,688**	**---**	**---**	**---**	**15,874**	**---**	**54,515**	**135,000**
Lester Prairie														
Sewer	551,340	336,358	214,982	23,426	43,315	195,093	---	---	---	(18,642)	54,813	---	43,315	241,000
Water	231,808	161,216	70,592	47,537	29,023	89,106	---	---	---	(5,137)	---	---	27,982	88,000
Total	**783,148**	**497,574**	**285,574**	**70,963**	**72,338**	**284,199**	**---**	**---**	**---**	**(23,779)**	**54,813**	**---**	**71,297**	**329,000**
Lewiston														
Sewer	464,512	575,390	(110,878)	12,071	86,857	(185,664)	---	60,730	---	(135,795)	162,539	329,000	86,857	472,000
Water	209,578	173,760	35,818	80	12,624	23,274	---	---	---	(7,935)	224,056	186,412	12,624	35,000
Total	**674,090**	**749,150**	**(75,060)**	**12,151**	**99,481**	**(162,390)**	**---**	**60,730**	**---**	**(143,730)**	**386,595**	**515,412**	**99,481**	**507,000**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Lewisville														
Liquor	177,038	189,742	(12,704)	10,605	---	(2,099)	---	---	---	---	---	---	---	---
Sewer	99,198	80,240	18,958	1,696	26,558	(5,904)	---	---	---	---	---	---	26,558	9,000
Water	46,113	54,061	(7,948)	320,356	9,653	302,755	---	---	---	---	---	---	9,653	---
Total	**322,349**	**324,043**	**(1,694)**	**332,657**	**36,211**	**294,752**	**---**	**---**	**---**	**---**	**---**	**---**	**36,211**	**9,000**
Lexington														
Liquor	3,193,545	3,079,359	114,186	4,523	16,923	101,786	---	---	---	75,000	14,921	---	16,923	45,181
Lovell Building	181,385	162,065	19,320	3,431	---	22,751	---	---	---	---	---	---	---	---
Sewer	203,325	240,981	(37,656)	12,538	16,827	(41,945)	---	---	---	---	---	---	16,827	40,000
Storm Sewer	21,088	37,388	(16,300)	221	2,995	(19,074)	221	---	---	---	---	---	2,995	---
Water	143,974	152,461	(8,487)	5,030	9,343	(12,800)	---	---	---	---	---	---	9,343	20,000
Total	**3,743,317**	**3,672,254**	**71,063**	**25,743**	**46,088**	**50,718**	**221**	**---**	**---**	**75,000**	**14,921**	**---**	**46,088**	**105,181**
Lilydale														
Sewer	132,825	72,950	59,875	679	---	60,554	---	---	---	277,501	---	---	---	---
Storm Water	37,825	400,898	(363,073)	162	---	(362,911)	---	---	---	(277,501)	---	---	---	---
Total	**170,650**	**473,848**	**(303,198)**	**841**	**---**	**(302,357)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lindstrom														
Liquor	2,541,788	2,345,846	195,942	33,674	---	229,616	---	---	---	104,230	78,735	---	---	---
Sewer	910,700	938,103	(27,403)	17,950	---	(9,453)	---	---	---	53,701	15,347	---	---	---
Storm Water Management	66,839	92,634	(25,795)	---	---	(25,795)	---	---	---	(59,900)	102,388	---	---	---
Water	298,137	408,367	(110,230)	31,298	---	(78,932)	---	---	11,000	82,880	15,347	---	---	---
Total	**3,817,464**	**3,784,950**	**32,514**	**82,922**	**---**	**115,436**	**---**	**---**	**11,000**	**180,911**	**211,817**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Lino Lakes														
Sewer	1,621,633	2,089,842	(468,209)	30,719	---	(437,490)	---	---	---	33,417	---	---	---	---
Water	1,014,836	1,394,897	(380,061)	21,393	---	(358,668)	---	---	---	33,417	7,134	---	---	---
Total	**2,636,469**	**3,484,739**	**(848,270)**	**52,112**	**---**	**(796,158)**	**---**	**---**	**---**	**66,834**	**7,134**	**---**	**---**	**---**
Lismore														
Refuse	19,476	19,476	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	50,645	56,813	(6,168)	46	586	(6,708)	---	---	---	---	---	---	586	32,868
Water	64,271	81,630	(17,359)	90	19,710	(36,979)	---	---	---	---	---	---	19,710	10,000
Total	**134,392**	**157,919**	**(23,527)**	**136**	**20,296**	**(43,687)**	**---**	**---**	**---**	**---**	**---**	**---**	**20,296**	**42,868**
Litchfield														
Electric	10,021,215	8,296,109	1,725,106	113,970	564,280	1,274,796	---	---	---	708,278	410,092	---	558,278	680,000
Liquor	2,321,959	2,174,991	146,968	5,350	2,147	150,171	---	---	---	59,000	---	---	---	---
Sewer	3,439,399	2,386,186	1,053,213	271,043	690,557	633,699	---	---	---	47,950	862,491	---	690,557	997,000
Water	964,864	783,281	181,583	6,622	46,332	141,873	---	---	---	84,369	5,150	---	46,332	265,767
Total	**16,747,437**	**13,640,567**	**3,106,870**	**396,985**	**1,303,316**	**2,200,539**	**---**	**---**	**---**	**899,597**	**1,277,733**	**---**	**1,295,167**	**1,942,767**
Little Canada														
Sewer Operating	1,270,560	1,260,916	9,644	20,141	---	29,785	---	---	---	100,000	---	---	---	---
Water Operating	1,455,042	1,434,649	20,393	75,180	---	95,573	---	---	---	200,000	---	---	---	---
Total	**2,725,602**	**2,695,565**	**30,037**	**95,321**	**---**	**125,358**	**---**	**---**	**---**	**300,000**	**---**	**---**	**---**	**---**
Little Falls														
Garbage and Recycling	426,015	374,796	51,219	11,712	---	62,931	---	---	---	50,197	---	---	---	---
Golf	388,684	461,331	(72,647)	18,305	---	(54,342)	---	---	---	(17,647)	---	---	---	---
Sewer	1,490,485	1,574,896	(84,411)	31,381	38,222	(91,252)	---	---	---	237,455	---	---	38,222	386,000

*Data could not be fully reviewed.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Storm Water	82,615	87,270	(4,655)	11,701	---	7,046	---	---	---	4,169	---	---	---	---
Water	1,600,712	1,176,169	424,543	42,146	---	466,689	---	---	---	(40,946)	397,595	---	---	---
Total	**3,988,511**	**3,674,462**	**314,049**	**115,245**	**38,222**	**391,072**	**---**	**---**	**---**	**233,228**	**397,595**	**---**	**38,222**	**386,000**
Littlefork														
Liquor	398,606	394,109	4,497	3,623	---	8,120	---	---	---	---	---	---	---	---
Littlefork Medical Center	4,286,024	4,709,276	(423,252)	10,648	---	(412,604)	---	---	---	---	502,801	---	---	70,000
Sewer	46,774	101,308	(54,534)	36	---	(54,498)	---	---	---	---	---	---	---	---
Water	119,946	91,679	28,267	---	901	27,366	---	---	---	4,618	297,858	259,291	901	10,000
Total	**4,851,350**	**5,296,372**	**(445,022)**	**14,307**	**901**	**(431,616)**	**---**	**---**	**---**	**4,618**	**800,659**	**259,291**	**901**	**80,000**
Long Beach														
Sewer [0]	172,907	156,911	15,996	100,883	22,475	94,404	---	---	---	---	---	---	22,475	20,000
Total	**172,907**	**156,911**	**15,996**	**100,883**	**22,475**	**94,404**	**---**	**---**	**---**	**---**	**---**	**---**	**22,475**	**20,000**
Long Lake														
Recycling	25,124	34,142	(9,018)	5,975	---	(3,043)	---	---	---	---	---	---	---	---
Sewer	314,769	392,602	(77,833)	1,555	---	(76,278)	---	---	---	---	---	---	---	---
Surface Water Management	66,816	68,068	(1,252)	1,495	---	243	---	---	---	---	---	---	---	---
Water	245,437	276,618	(31,181)	7,737	---	(23,444)	---	---	---	---	---	---	---	---
Total	**652,146**	**771,430**	**(119,284)**	**16,762**	**---**	**(102,522)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Long Prairie														
Liquor	1,474,941	1,276,423	198,518	8,519	---	207,037	---	---	---	142,496	18,329	---	---	---
Sewer	870,240	904,140	(33,900)	510,102	109,902	366,300	---	---	---	81,523	1,217	---	109,902	307,000
Water	588,369	271,786	316,583	67,369	62,630	321,322	---	---	---	193,755	241,032	1,305,000	55,092	998,000
Total	**2,933,550**	**2,452,349**	**481,201**	**585,990**	**172,532**	**894,659**	**---**	**---**	**---**	**417,774**	**260,578**	**1,305,000**	**164,994**	**1,305,000**

*Data could not be fully reviewed.

**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, 2015

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
Longville														
Liquor	1,531,433	1,362,524	168,909	602	3,486	166,025	---	---	---	---	13,418	---	3,486	36,088
Sewer	146,108	158,077	(11,969)	551,575	18,574	521,032	29,723	521,652	---	---	1,216,258	1,540,000	18,574	815,000
Total	**1,677,541**	**1,520,601**	**156,940**	**552,177**	**22,060**	**687,057**	**29,723**	**521,652**	**---**	**---**	**1,229,676**	**1,540,000**	**22,060**	**851,088**
Lonsdale														
Liquor	1,353,432	1,296,504	56,928	38	---	56,966	---	---	---	5,000	---	---	---	---
Sewer	832,568	495,926	336,642	106,312	83,630	359,324	---	---	---	---	16,900	---	83,630	407,000
Water	425,518	426,461	(943)	67,287	19,584	46,760	---	---	---	---	356,869	---	19,584	70,000
Total	**2,611,518**	**2,218,891**	**392,627**	**173,637**	**103,214**	**463,050**	**---**	**---**	**---**	**5,000**	**373,769**	**---**	**103,214**	**477,000**
Loretto														
Garbage	43,997	45,225	(1,228)	2,508	---	1,280	---	---	---	---	---	---	---	---
Storm Water	41,261	52,185	(10,924)	17	---	(10,907)	---	---	---	---	---	---	---	---
Wastewater	127,733	127,276	457	157	---	614	---	---	---	---	3,190	---	---	---
Water	178,986	138,508	40,478	124	11,080	29,522	---	---	---	---	19,155	---	11,080	40,000
Total	**391,977**	**363,194**	**28,783**	**2,806**	**11,080**	**20,509**	**---**	**---**	**---**	**---**	**22,345**	**---**	**11,080**	**40,000**
Lowry														
Economic Development Authority	58,550	42,916	15,634	1,514	11,784	5,364	---	---	---	---	57,500	---	11,784	23,590
Sewer	70,964	122,981	(52,017)	10,738	22,342	(63,621)	---	---	---	(7,000)	91,500	---	22,342	19,000
Water	65,140	52,068	13,072	858	15,255	(1,325)	---	---	---	(7,000)	---	---	15,255	11,000
Total	**194,654**	**217,965**	**(23,311)**	**13,110**	**49,381**	**(59,582)**	**---**	**---**	**---**	**(14,000)**	**149,000**	**---**	**49,381**	**53,590**
Lucan														
Economic Development Authority [29]	1,590	45	1,545	3,299	---	4,844	---	---	---	---	---	---	---	---
Sewer	33,527	27,196	6,331	397	---	6,728	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	63,003	53,150	9,853	4,554	13,642	765	---	---	---	---	---	---	13,642	5,000
Total	**98,120**	**80,391**	**17,729**	**8,250**	**13,642**	**12,337**	**---**	**---**	**---**	**---**	**---**	**---**	**13,642**	**5,000**
Luverne														
Economic Development Authority [29]	125,474	85,160	40,314	45,762	7,477	78,599	---	---	---	---	21,891	---	7,477	---
Electric	7,469,297	6,925,727	543,570	89,171	60,066	572,675	---	---	---	445,000	462,911	---	66	---
Lewis and Clark	---	---	---	2,052	---	2,052	---	---	---	---	---	---	---	---
Liquor	1,313,720	1,243,523	70,197	4,777	---	74,974	---	---	---	45,000	70,520	---	---	---
Refuse and Recycling	565,402	401,864	163,538	9,181	20,010	152,709	---	---	---	125,000	10,486	---	10	---
Sewer	1,325,768	969,247	356,521	97,379	92,490	361,410	49,956	---	---	165,000	335,126	---	31,634	194,750
Storm Sewer	88,482	75,316	13,166	5,467	---	18,633	---	---	---	13,000	264,195	---	---	---
Water	1,364,844	990,781	374,063	43,062	177,996	239,129	---	---	---	160,000	1,351,731	---	117,425	215,250
Total	**12,252,987**	**10,691,618**	**1,561,369**	**296,851**	**358,039**	**1,500,181**	**49,956**	**---**	**---**	**953,000**	**2,516,860**	**---**	**156,612**	**410,000**
Lyle														
Sewer	50,549	63,695	(13,146)	---	215	(13,361)	---	---	---	(1,107)	---	---	215	3,375
Water	85,796	64,448	21,348	---	3,656	17,692	---	---	---	1,107	---	---	3,656	21,699
Total	**136,345**	**128,143**	**8,202**	**---**	**3,871**	**4,331**	**---**	**---**	**---**	**---**	**---**	**---**	**3,871**	**25,074**
Lynd														
Garbage	24,775	18,481	6,294	14	---	6,308	---	---	---	---	---	---	---	---
Housing	28,615	27,320	1,295	100	3,042	(1,647)	---	---	---	---	---	---	3,042	8,285
Sewer	58,193	58,831	(638)	6,126	---	5,488	---	---	---	---	---	---	---	---
Water	76,936	91,193	(14,257)	139	---	(14,118)	---	---	---	---	---	---	---	---
Total	**188,519**	**195,825**	**(7,306)**	**6,379**	**3,042**	**(3,969)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,042**	**8,285**

*Data could not be fully reviewed.

**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, 2015

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
Mabel														
Electric	632,800	623,115	9,685	---	14,201	(4,516)	---	---	---	10,000	44,672	---	14,201	13,576
Sewer	168,641	82,854	85,787	---	11,379	74,408	---	---	---	---	1,294,316	1,290,997	11,379	84,014
Water	99,895	68,287	31,608	---	247	31,361	---	---	---	---	---	1,470	247	2,324
Total	**901,336**	**774,256**	**127,080**	**---**	**25,827**	**101,253**	**---**	**---**	**---**	**10,000**	**1,338,988**	**1,292,467**	**25,827**	**99,914**
Madelia														
Electric [29]	3,833,626	3,676,896	156,730	11,268	81,388	86,610	---	---	---	55,000	152,104	---	---	---
Liquor	503,309	445,560	57,749	831	---	58,580	---	---	---	30,000	---	---	---	---
Wastewater	1,369,618	908,609	461,009	8,871	30,913	438,967	---	---	---	391,292	---	---	30,913	251,000
Water	606,677	454,515	152,162	6,676	2	158,836	---	---	---	1,113,748	18,150	---	2	---
Total	**6,313,230**	**5,485,580**	**827,650**	**27,646**	**112,303**	**742,993**	**---**	**---**	**---**	**1,590,040**	**170,254**	**---**	**30,915**	**251,000**
Madison														
Apartments	161,271	90,279	70,992	1,367	11,358	61,001	---	---	---	---	3,860	---	11,358	70,000
Electric	1,433,028	1,325,195	107,833	20,321	44	128,110	---	---	---	398,116	3,869	---	44	---
Liquor	421,358	417,676	3,682	1,392	---	5,074	---	---	---	---	26,622	---	---	---
Sanitation	215,699	186,759	28,940	1,176	---	30,116	---	---	---	20,000	---	---	---	---
Sewer	406,235	360,039	46,196	1,729	4,712	43,213	---	---	---	26,648	975	---	4,712	167,690
Storm Sewer	145,384	109,506	35,878	532	---	36,410	---	---	---	129,503	---	---	---	---
Water	491,298	433,872	57,426	4,377	74,087	(12,284)	---	---	---	(1,810,586)	23,987	---	74,087	2,103,310
Total	**3,274,273**	**2,923,326**	**350,947**	**30,894**	**90,201**	**291,640**	**---**	**---**	**---**	**(1,236,319)**	**59,313**	**---**	**90,201**	**2,341,000**
Madison Lake														
Refuse	135,393	88,285	47,108	7	---	47,115	---	---	---	50,000	---	---	---	---
Sewer Utility	346,532	314,788	31,744	530	108,450	(76,176)	---	---	---	34,657	261,124	---	48,319	120,705

*Data could not be fully reviewed.

**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, 2015

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
Water Utility	217,178	228,657	(11,479)	2,210	34,629	(43,898)	---	---	---	(272,366)	150,298	---	34,629	64,999
Total	**699,103**	**631,730**	**67,373**	**2,747**	**143,079**	**(72,959)**	**---**	**---**	**---**	**(187,709)**	**411,422**	**---**	**82,948**	**185,704**
Magnolia														
Sewer	38,630	11,851	26,779	284	19,443	7,620	---	---	---	---	---	---	19,443	8,000
Water	13,958	21,783	(7,825)	268	---	(7,557)	---	---	---	(8,600)	---	---	---	---
Total	**52,588**	**33,634**	**18,954**	**552**	**19,443**	**63**	**---**	**---**	**---**	**(8,600)**	**---**	**---**	**19,443**	**8,000**
Mahnomen														
Liquor	1,099,986	1,079,776	20,210	4,669	27,005	(2,126)	---	---	---	---	---	---	26,985	399,915
Revolving Loan	2,123	7,990	(5,867)	2,056	500	(4,311)	---	---	---	---	---	---	500	58,724
Sewer	250,258	237,696	12,562	1,445	31,978	(17,971)	---	---	---	---	34,124	---	31,978	66,000
Storm Water	---	13,434	(13,434)	---	---	(13,434)	---	---	---	---	---	---	---	---
Water	303,377	261,397	41,980	1,830	32,608	11,202	---	---	---	---	230,214	---	31,968	60,000
Total	**1,655,744**	**1,600,293**	**55,451**	**10,000**	**92,091**	**(26,640)**	**---**	**---**	**---**	**---**	**264,338**	**---**	**91,431**	**584,639**
Mahtomedi														
Sewer Utility	1,023,849	990,907	32,942	15,516	53,282	(4,824)	---	---	---	---	192,408	---	53,282	140,439
Water Utility	858,324	893,564	(35,240)	58,699	94,279	(70,820)	---	---	---	---	114,064	---	94,279	929,561
Total	**1,882,173**	**1,884,471**	**(2,298)**	**74,215**	**147,561**	**(75,644)**	**---**	**---**	**---**	**---**	**306,472**	**---**	**147,561**	**1,070,000**
Manchester														
Sewage Collection and Disposal [0]	35,648	28,395	7,253	618	1,774	6,097	---	---	---	2,110	---	---	1,687	1,000
Sewer Connection [0]	11,337	---	11,337	---	3,060	8,277	---	---	---	---	---	---	3,060	5,000
Short Lived Asset Reserve [0]	---	---	---	2	---	2	---	---	---	(1,000)	---	---	---	---
System Replacement - Restricted [0]	---	---	---	---	---	---	---	---	---	(1,056)	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	4,734	3,206	1,528	---	---	1,528	---	---	---	(54)	---	---	---	---
Total	**51,719**	**31,601**	**20,118**	**620**	**4,834**	**15,904**	**---**	**---**	**---**	**---**	**---**	**---**	**4,747**	**6,000**
Mankato														
Airport	462,846	1,665,188	(1,202,342)	132,463	13,464	(1,083,343)	---	791,610	725,180	(200,000)	1,135,955	---	---	72,979
Eastwood Park	---	1,407	(1,407)	214	---	(1,193)	---	---	---	---	---	---	---	---
Economic Development Authority	827,775	2,187,355	(1,359,580)	1,478,952	221,271	(101,899)	498,850	360,710	70,707	(390,991)	---	---	221,271	---
Economic Development Authority - Housing	751,287	4,190,197	(3,438,910)	2,728,275	---	(710,635)	---	2,973,666	---	---	250,610	---	---	---
Mass Transit	674,107	2,811,227	(2,137,120)	182,011	2,305	(1,957,414)	167,000	2,577,392	3,820,681	(887,575)	5,262,183	---	---	---
Parking System	180,140	1,252,544	(1,072,404)	321,763	6,016	(756,657)	---	---	---	(499,058)	125,258	---	---	---
Refuse	1,709,621	2,380,039	(670,418)	3,033	9,961	(677,346)	---	---	---	158,202	---	950,000	9,961	91,692
Riverfront 2000 Major Improvements	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Riverfront 2000/Civic Center	2,233,551	6,454,086	(4,220,535)	7,701,227	694,654	2,786,038	6,478,659	---	10,608,018	1,089,288	19,982,942	12,730,000	575,318	1,035,000
Sewer	7,865,394	6,642,393	1,223,001	83,169	646,175	659,995	---	---	---	916,364	4,830,459	5,061,206	338,884	2,031,478
Storm Water	1,744,765	1,032,997	711,768	31,546	8,545	734,769	---	3,167	837	186,674	373,104	---	---	---
Street Light Utility	557,272	531,459	25,813	7,120	3,143	29,790	---	---	---	---	34,500	---	---	---
Water	7,591,215	6,116,686	1,474,529	147,089	787,130	834,488	---	---	---	1,049,549	606,299	50,440	691,982	1,982,000
Total	**24,597,973**	**35,265,578**	**(10,667,605)**	**12,816,862**	**2,392,664**	**(243,407)**	**7,144,509**	**6,706,545**	**15,225,423**	**1,422,453**	**32,601,310**	**18,791,646**	**1,837,416**	**5,213,149**
Mantorville														
Sewer	209,311	216,918	(7,607)	29,892	3,747	18,538	---	---	---	---	32,400	---	3,747	11,099
Storm Sewer	18,899	25,281	(6,382)	44	---	(6,338)	---	---	---	---	---	---	---	---
Water	152,270	114,280	37,990	438	---	38,428	---	---	---	42,000	28,988	---	---	---
Total	**380,480**	**356,479**	**24,001**	**30,374**	**3,747**	**50,628**	**---**	**---**	**---**	**42,000**	**61,388**	**---**	**3,747**	**11,099**

*Data could not be fully reviewed.

**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, 2015

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
Maple Grove														
Community Center	2,515,206	3,856,984	(1,341,778)	43,912	---	(1,297,866)	---	---	---	(724,000)	181,352	---	---	---
Recycling	1,093,210	1,338,458	(245,248)	19,489	---	(225,759)	---	---	---	9,500	---	---	---	---
Sewer	5,743,357	7,315,951	(1,572,594)	332,945	---	(1,239,649)	---	---	---	692,597	1,887,206	---	---	---
Sports Dome	325,413	390,476	(65,063)	3,164	---	(61,899)	---	---	---	1,200	---	---	---	---
Street Light Utility	792,867	823,187	(30,320)	6,312	---	(24,008)	---	---	---	---	---	---	---	---
Water	4,148,230	5,515,971	(1,367,741)	366,302	---	(1,001,439)	---	---	---	1,095,598	1,615,045	---	---	---
Total	**14,618,283**	**19,241,027**	**(4,622,744)**	**772,124**	**---**	**(3,850,620)**	**---**	**---**	**---**	**1,074,895**	**3,683,603**	**---**	**---**	**---**
Maple Lake														
Airport	29,416	112,821	(83,405)	77,326	---	(6,079)	---	---	71,630	(10,000)	56,046	---	---	---
Liquor	1,433,404	1,353,691	79,713	7,957	6,692	80,978	---	---	---	---	---	---	6,692	---
Sewer	454,001	718,037	(264,036)	14,540	45,953	(295,449)	236,432	---	---	---	200,287	92,537	45,953	126,000
Water	297,160	354,194	(57,034)	40,364	61,675	(78,345)	---	---	---	---	44,178	717,970	61,675	90,000
Total	**2,213,981**	**2,538,743**	**(324,762)**	**140,187**	**114,320**	**(298,895)**	**236,432**	**---**	**71,630**	**(10,000)**	**300,511**	**810,507**	**114,320**	**216,000**
Maple Plain														
Sewer	353,151	375,349	(22,198)	50	20,156	(42,304)	---	---	---	33,410	17,196	---	20,156	46,500
Storm Water	82,701	35,886	46,815	1,196	16,432	31,579	---	---	---	---	23,907	---	16,432	---
Water	427,870	318,552	109,318	4,579	73,832	40,065	---	---	---	26,228	22,020	---	73,832	206,000
Total	**863,722**	**729,787**	**133,935**	**5,825**	**110,420**	**29,340**	**---**	**---**	**---**	**59,638**	**63,123**	**---**	**110,420**	**252,500**
Mapleton														
Liquor	620,947	605,978	14,969	32,217	---	47,186	---	---	---	5,300	44,758	---	---	---
Refuse and Recycling	102,490	92,891	9,599	797	---	10,396	---	---	---	---	---	---	---	---
Sewer Utility	154,892	214,815	(59,923)	2,814	21,605	(78,714)	---	---	---	(45,000)	51,043	44,052	21,605	114,550

*Data could not be fully reviewed.

**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, 2015

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
Storm Sewer	42,596	25,004	17,592	5	8,111	9,486	---	---	---	---	---	---	8,111	33,036
Water Utility	193,263	196,598	(3,335)	20,057	1,367	15,355	---	---	---	45,000	12,883	---	1,367	25,500
Total	**1,114,188**	**1,135,286**	**(21,098)**	**55,890**	**31,083**	**3,709**	**---**	**---**	**---**	**5,300**	**108,684**	**44,052**	**31,083**	**173,086**
Mapleview														
Water and Sewer [0][3]	58,492	42,582	15,910	---	---	15,910	---	---	---	---	---	---	---	---
Total	**58,492**	**42,582**	**15,910**	**---**	**---**	**15,910**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Maplewood														
Ambulance	2,572,825	2,569,626	3,199	459,821	3,846	459,174	330,039	---	139,477	---	---	---	---	---
Community Center Operations	1,844,842	2,549,329	(704,487)	491,762	77	(212,802)	494,108	---	---	---	16,749	---	---	---
Environmental Utility	2,521,597	2,002,836	518,761	58,825	3,054	574,532	---	---	39,250	1,230,311	---	---	---	---
Recycling Program	566,002	651,075	(85,073)	110,650	1,162	24,415	---	---	108,580	---	---	---	---	---
Sanitary Sewer	5,029,707	4,494,013	535,694	26,549	23,591	538,652	---	---	---	382,400	---	---	---	---
Street Light Utility	477,280	205,481	271,799	817	458	272,158	477,280	---	---	600,150	---	---	---	---
Total	**13,012,253**	**12,472,360**	**539,893**	**1,148,424**	**32,188**	**1,656,129**	**1,301,427**	**---**	**287,307**	**2,212,861**	**16,749**	**---**	**---**	**---**
Marble														
Sewage Collection and Disposal [0]	145,370	40	145,330	---	---	145,330	---	---	---	134,288	---	---	---	---
Wastewater Treatment Plant [0]	93,629	202,753	(109,124)	6,442	---	(102,682)	10	---	---	(104,247)	425	---	---	---
Water [0]	78,108	79,753	(1,645)	6,461	668	4,148	---	---	---	---	---	---	668	---
Total	**317,107**	**282,546**	**34,561**	**12,903**	**668**	**46,796**	**10**	**---**	**---**	**30,041**	**425**	**---**	**668**	**---**
Marietta														
Garbage [0]	16,966	14,703	2,263	---	---	2,263	---	---	---	---	---	---	---	---
Sewer [0]	24,611	14,572	10,039	---	---	10,039	---	---	---	---	---	---	---	---
Total	**41,577**	**29,275**	**12,302**	**---**	**---**	**12,302**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Marine on Saint Croix														
Jackson Meadow Water [0]	11,172	11,009	163	---	---	163	---	---	---	---	---	---	---	---
Wastewater [0]	113,989	105,512	8,477	112	6,191	2,398	---	---	---	---	---	---	6,191	22,000
Total	**125,161**	**116,521**	**8,640**	**112**	**6,191**	**2,561**	**---**	**---**	**---**	**---**	**---**	**---**	**6,191**	**22,000**
Marshall														
Liquor	4,027,419	3,786,268	241,151	5,039	112,504	133,686	---	---	---	324,996	2,219,015	3,240,000	112,504	90,000
Marshall Municipal Utilities [4][29]	57,658,895	53,727,115	3,931,780	1,057,710	1,611,862	3,377,628	---	---	---	835,930	2,469,851	---	1,556,644	4,605,000
Public Housing Commission [14][29]	377,169	910,647	(533,478)	314,993	---	(218,485)	---	239,792	---	---	---	---	---	---
Surface Water Management	992,480	778,173	214,307	13,199	61,921	165,585	450	---	---	204,199	175,183	---	61,921	462,500
Wastewater Treatment Facility	4,855,739	3,828,507	1,027,232	89,104	453,092	663,244	---	---	---	653,944	1,571,151	930,911	453,092	1,192,500
Total	**67,911,702**	**63,030,710**	**4,880,992**	**1,480,045**	**2,239,379**	**4,121,658**	**450**	**239,792**	**---**	**2,019,069**	**6,435,200**	**4,170,911**	**2,184,161**	**6,350,000**
Mayer														
Sewer Utility	364,387	491,830	(127,443)	342,676	119,792	95,441	336,000	---	---	---	5,873	---	119,792	272,600
Storm Water Utility	19,441	25,841	(6,400)	588	---	(5,812)	---	---	---	(92,931)	28,309	---	---	---
Water Utility	273,341	283,837	(10,496)	49,485	91,539	(52,550)	---	---	---	---	163,006	190,000	91,539	231,400
Total	**657,169**	**801,508**	**(144,339)**	**392,749**	**211,331**	**37,079**	**336,000**	**---**	**---**	**(92,931)**	**197,188**	**190,000**	**211,331**	**504,000**
Maynard														
Garbage	35,189	36,196	(1,007)	75	---	(932)	---	---	---	---	---	---	---	---
Sewer	54,900	104,918	(50,018)	18,297	5,500	(37,221)	---	---	---	---	135,361	---	5,500	15,000
Water	58,854	76,944	(18,090)	29,290	23,458	(12,258)	---	---	---	(9,163)	3,812	---	23,458	30,000
Total	**148,943**	**218,058**	**(69,115)**	**47,662**	**28,958**	**(50,411)**	**---**	**---**	**---**	**(9,163)**	**139,173**	**---**	**28,958**	**45,000**
Mazeppa														
Liquor	345,259	334,409	10,850	6,947	---	17,797	---	---	---	---	2,880	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer Utility	147,662	142,210	5,452	5,423	---	10,875	---	---	---	10,000	6,649	---	---	---
Water Utility	87,829	65,859	21,970	3,941	---	25,911	---	---	---	32,000	---	---	---	---
Total	**580,750**	**542,478**	**38,272**	**16,311**	**---**	**54,583**	**---**	**---**	**---**	**42,000**	**9,529**	**---**	**---**	**---**
McGrath														
Sewer [0]	14,602	7,831	6,771	6,821	7,835	5,757	6,821	---	---	---	---	---	1,251	500
Total	**14,602**	**7,831**	**6,771**	**6,821**	**7,835**	**5,757**	**6,821**	**---**	**---**	**---**	**---**	**---**	**1,251**	**500**
McGregor														
Sewer	83,099	54,049	29,050	106	10,080	19,076	---	---	---	106	---	---	10,080	24,000
Water	123,257	98,320	24,937	---	55,737	(30,800)	---	---	---	---	---	---	55,737	22,000
Total	**206,356**	**152,369**	**53,987**	**106**	**65,817**	**(11,724)**	**---**	**---**	**---**	**106**	**---**	**---**	**65,817**	**46,000**
McIntosh														
Economic Development Authority	686,155	606,343	79,812	86,207	118,593	47,426	86,178	---	---	---	---	---	118,593	105,000
Public Utilities [1]	202,864	180,081	22,783	78,029	40,426	60,386	---	---	---	---	---	---	40,426	131,711
Total	**889,019**	**786,424**	**102,595**	**164,236**	**159,019**	**107,812**	**86,178**	**---**	**---**	**---**	**---**	**---**	**159,019**	**236,711**
McKinley														
Public Utilities [0][3]	29,421	39,684	(10,263)	7,778	7,282	(9,767)	7,500	---	---	(7,500)	---	---	---	---
Total	**29,421**	**39,684**	**(10,263)**	**7,778**	**7,282**	**(9,767)**	**7,500**	**---**	**---**	**(7,500)**	**---**	**---**	**---**	**---**
Meadowlands														
Sewer [0]	11,759	20,443	(8,684)	5	---	(8,679)	---	---	---	---	---	---	---	---
Water [0]	17,286	18,657	(1,371)	7	---	(1,364)	---	---	---	---	---	---	---	---
Total	**29,045**	**39,100**	**(10,055)**	**12**	**---**	**(10,043)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Medford														
Liquor	403,360	370,613	32,747	8,412	---	41,159	---	---	---	---	---	---	---	---
Sewer Utility	253,883	328,867	(74,984)	62,468	21,324	(33,840)	---	---	---	---	9,401	---	21,324	72,000

*Data could not be fully reviewed.

**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, 2015

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
Water Utility	246,664	365,380	(118,716)	115,625	22,307	(25,398)	---	---	---	---	7,625	---	22,307	132,000
Total	**903,907**	**1,064,860**	**(160,953)**	**186,505**	**43,631**	**(18,079)**	**---**	**---**	**---**	**---**	**17,026**	**---**	**43,631**	**204,000**
Medina														
Sanitary Sewer	625,008	514,079	110,929	13,761	---	124,690	---	---	---	119,318	---	---	---	---
Storm Water	205,197	145,909	59,288	6,327	---	65,615	---	---	---	51,700	79,831	---	---	---
Water	958,501	678,690	279,811	11,859	48,575	243,095	---	---	---	(244,324)	---	---	48,575	2,010,000
Total	**1,788,706**	**1,338,678**	**450,028**	**31,947**	**48,575**	**433,400**	**---**	**---**	**---**	**(73,306)**	**79,831**	**---**	**48,575**	**2,010,000**
Melrose														
Ambulance	592,901	525,131	67,770	24,604	---	92,374	---	---	---	---	---	---	---	---
Electric	8,170,273	8,286,299	(116,026)	119,522	---	3,496	---	---	1,953	---	3,072,654	---	---	---
Wastewater	1,885,350	1,562,745	322,605	24,567	16,105	331,067	---	---	584,941	(524,477)	1,206,580	---	16,105	265,000
Water	1,036,279	628,010	408,269	14,769	---	423,038	---	---	345	524,477	18,501	---	---	---
Total	**11,684,803**	**11,002,185**	**682,618**	**183,462**	**16,105**	**849,975**	**---**	**---**	**587,239**	**---**	**4,297,735**	**---**	**16,105**	**265,000**
Menahga														
Greenwood Connections [14][29]	5,846,118	5,677,410	168,708	11,913	40,376	140,245	---	---	---	---	35,353	---	40,376	700,000
Liquor	844,798	777,112	67,686	8,030	---	75,716	---	---	---	60,000	5,887	---	---	---
Sewer	281,070	243,402	37,668	12,761	60,066	(9,637)	---	---	---	---	136,127	890,000	60,066	655,000
Water	168,097	249,645	(81,548)	338,734	1,199	255,987	---	---	150,473	---	488,574	185,191	1,199	---
Total	**7,140,083**	**6,947,569**	**192,514**	**371,438**	**101,641**	**462,311**	**---**	**---**	**150,473**	**60,000**	**665,941**	**1,075,191**	**101,641**	**1,355,000**
Mendota														
Gambling [0]	2,087	2,665	(578)	---	2,401	(2,979)	2,087	---	---	---	---	---	---	---
Recycling [0]	---	---	---	5	---	5	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer [0]	27,771	24,387	3,384	34	---	3,418	---	---	---	5,942	---	---	---	---
Total	**29,858**	**27,052**	**2,806**	**39**	**2,401**	**444**	**2,087**	**---**	**---**	**5,942**	**---**	**---**	**---**	**---**
Mendota Heights														
Par 3 Golf Course	167,300	147,299	20,001	444	---	20,445	---	---	---	---	---	---	---	---
Sewer Utility	1,675,008	1,759,242	(84,234)	43,059	---	(41,175)	---	---	---	(13,850)	281,864	---	---	---
Storm Sewer Utility	405,569	291,847	113,722	101,272	---	214,994	---	---	---	359,281	---	---	---	---
Total	**2,247,877**	**2,198,388**	**49,489**	**144,775**	**---**	**194,264**	**---**	**---**	**---**	**345,431**	**281,864**	**---**	**---**	**---**
Mentor														
Liquor	492,842	456,192	36,650	2,011	---	38,661	---	---	---	45,000	---	---	---	---
Total	**492,842**	**456,192**	**36,650**	**2,011**	**---**	**38,661**	**---**	**---**	**---**	**45,000**	**---**	**---**	**---**	**---**
Middle River														
Garbage	22,624	23,045	(421)	18	---	(403)	---	---	---	---	---	---	---	---
Sewer	51,196	78,165	(26,969)	434	1,404	(27,939)	---	---	36	11,086	---	---	1,404	8,000
Water	42,206	43,994	(1,788)	14,067	11,066	1,213	13,960	---	36	11,086	---	---	11,066	7,500
Total	**116,026**	**145,204**	**(29,178)**	**14,519**	**12,470**	**(27,129)**	**13,960**	**---**	**72**	**22,172**	**---**	**---**	**12,470**	**15,500**
Milaca														
Liquor	2,134,294	1,917,361	216,933	3,975	17,752	203,156	---	---	---	52,230	---	---	17,752	47,919
Motor Vehicle	163,465	152,853	10,612	123	---	10,735	---	---	---	---	---	---	---	---
Sewer	326,721	332,593	(5,872)	10,010	5,238	(1,100)	---	---	---	---	---	---	5,238	25,000
Water	569,242	411,363	157,879	6,599	23,004	141,474	---	---	---	---	13,462	---	23,004	259,000
Total	**3,193,722**	**2,814,170**	**379,552**	**20,707**	**45,994**	**354,265**	**---**	**---**	**---**	**52,230**	**13,462**	**---**	**45,994**	**331,919**
Milan														
Refuse	52,184	50,984	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	23,665	13,622	10,043	216	---	10,259	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	78,709	153,513	(74,804)	42,228	44,525	(77,101)	8,435	---	---	---	3,559	---	44,525	18,000
Total	**154,558**	**218,119**	**(63,561)**	**42,444**	**44,525**	**(65,642)**	**8,435**	**---**	**---**	**---**	**3,559**	**---**	**44,525**	**18,000**
Millerville														
Liquor	376,053	371,226	4,827	390	---	5,217	---	---	---	---	853	---	---	---
Sewer [0]	9,574	19,036	(9,462)	236	---	(9,226)	---	---	---	---	---	---	---	---
Total	**385,627**	**390,262**	**(4,635)**	**626**	**---**	**(4,009)**	**---**	**---**	**---**	**---**	**853**	**---**	**---**	**---**
Millville														
Water [0]	16,310	20,777	(4,467)	519	---	(3,948)	---	---	---	---	---	---	---	---
Total	**16,310**	**20,777**	**(4,467)**	**519**	**---**	**(3,948)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Milroy														
Garbage	15,487	12,694	2,793	---	---	2,793	---	---	---	---	---	---	---	---
Sewer	62,023	28,090	33,933	---	---	33,933	---	---	---	8,000	---	---	---	---
Water	59,752	56,357	3,395	---	20,549	(17,154)	---	---	---	8,000	354,480	451,000	8,639	---
Total	**137,262**	**97,141**	**40,121**	**---**	**20,549**	**19,572**	**---**	**---**	**---**	**16,000**	**354,480**	**451,000**	**8,639**	**---**
Miltona														
Fire [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	638,102	617,624	20,478	1,400	---	21,878	---	---	---	---	10,069	---	---	---
Sewer	103,894	46,527	57,367	---	15,181	42,186	---	---	---	---	50,582	1,394,297	13,478	213,000
Total	**741,996**	**664,151**	**77,845**	**1,400**	**15,181**	**64,064**	**---**	**---**	**---**	**---**	**60,651**	**1,394,297**	**13,478**	**213,000**
Minneapolis														
Community Planning and Economic Development	6,494,000	1,704,000	4,790,000	306,000	4,980,000	116,000	---	---	---	(693,000)	---	---	4,980,000	5,310,000
Meet Minneapolis [29]	12,125,667	10,512,787	1,612,880	304,316	164,214	1,752,982	---	---	---	---	815,042	700,000	164,214	1,060,505
Municipal Parking	61,098,000	47,057,000	14,041,000	128,000	2,415,000	11,754,000	---	---	---	7,338,000	1,819,000	---	2,415,000	5,440,000
Park Operations [29]	10,303,296	9,914,810	388,486	749,360	1,195,185	(57,339)	---	---	148,290	---	2,179,546	---	17,971	49,829

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sanitary Sewer	60,332,000	57,767,000	2,565,000	26,000	113,000	2,478,000	---	---	---	1,285,000	7,972,000	---	113,000	3,500,000
Solid Waste and Recycling	35,732,000	34,570,000	1,162,000	1,022,000	---	2,184,000	---	---	19,000	(471,000)	2,257,000	---	---	---
Storm Water	39,265,000	32,195,000	7,070,000	1,105,000	136,000	8,039,000	---	6,000	1,385,000	110,000	10,354,000	---	136,000	2,236,000
Telecommunications Network	528,325	630,995	(102,670)	42,821	4,544	(64,393)	---	---	---	---	---	---	4,544	22,164
Water Works	73,092,000	65,886,000	7,206,000	951,000	2,535,000	5,622,000	---	---	---	(1,390,000)	9,038,000	---	2,535,000	8,654,000
Total	**298,970,288**	**260,237,592**	**38,732,696**	**4,634,497**	**11,542,943**	**31,824,250**	**---**	**6,000**	**1,552,290**	**6,179,000**	**34,434,588**	**700,000**	**10,365,729**	**26,272,498**
Minneota														
Garbage	120,835	98,945	21,890	772	---	22,662	---	---	---	22,000	---	---	---	---
Sewer	113,217	150,617	(37,400)	50,050	---	12,650	---	---	---	74,310	17,756	---	---	---
Water	150,392	191,424	(41,032)	982	---	(40,050)	---	---	---	25,200	18,587	---	---	---
Total	**384,444**	**440,986**	**(56,542)**	**51,804**	**---**	**(4,738)**	**---**	**---**	**---**	**121,510**	**36,343**	**---**	**---**	**---**
Minnesota City*														
Sewer	48,941	111,940	(62,999)	12,515	5,825	(56,309)	---	---	---	---	---	---	5,825	47,574
Total	**48,941**	**111,940**	**(62,999)**	**12,515**	**5,825**	**(56,309)**	**---**	**---**	**---**	**---**	**---**	**---**	**5,825**	**47,574**
Minnesota Lake														
Garbage	59,925	57,231	2,694	2,452	---	5,146	---	---	---	---	---	---	---	---
Sewer	103,287	101,073	2,214	535	---	2,749	---	---	---	---	---	---	---	---
Water	82,840	89,870	(7,030)	644	---	(6,386)	---	---	---	---	---	---	---	---
Total	**246,052**	**248,174**	**(2,122)**	**3,631**	**---**	**1,509**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Minnetonka														
Environmental	758,753	785,276	(26,523)	164,391	---	137,868	---	---	137,868	186,900	---	---	---	---
Gray's Bay Marina	243,303	205,520	37,783	3,702	---	41,485	---	---	---	25,100	---	---	---	---
Ice Arena	845,207	1,182,261	(337,054)	(2,998)	---	(340,052)	---	---	---	12,400	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Storm Water	2,370,289	1,294,783	1,075,506	28,279	---	1,103,785	---	---	---	166,400	1,729,899	---	---	---
Water and Sewer Utilities [3]	14,394,358	14,254,999	139,359	43,851	28,883	154,327	---	---	---	1,068,400	3,876,613	10,000,000	28,883	1,010,000
Williston Fitness Center	2,395,503	2,264,447	131,056	3,136	---	134,192	---	---	---	83,400	241,920	---	---	---
Total	**21,007,413**	**19,987,286**	**1,020,127**	**240,361**	**28,883**	**1,231,605**	**---**	**---**	**137,868**	**1,542,600**	**5,848,432**	**10,000,000**	**28,883**	**1,010,000**
Minnetonka Beach														
Sewer	77,595	77,016	579	---	---	579	---	---	---	---	---	---	---	---
Storm Water	13,964	8,816	5,148	---	---	5,148	---	---	---	---	---	---	---	---
Water	108,865	110,642	(1,777)	20,684	35,822	(16,915)	20,676	---	---	---	---	---	35,822	40,000
Total	**200,424**	**196,474**	**3,950**	**20,684**	**35,822**	**(11,188)**	**20,676**	**---**	**---**	**---**	**---**	**---**	**35,822**	**40,000**
Minnetrista														
Cable Television	40,762	3,548	37,214	701	---	37,915	---	---	---	---	---	---	---	---
Recycling	100,680	119,733	(19,053)	35,882	---	16,829	---	---	23,225	---	---	---	---	---
Sewer	811,366	824,784	(13,418)	123,070	14,031	95,621	---	67,819	22,607	---	289,040	---	14,031	55,000
Storm Water	224,245	264,957	(40,712)	72,877	---	32,165	---	53,018	15,905	---	137,493	---	---	---
Water	821,729	731,993	89,736	390,359	14,693	465,402	---	---	---	---	1,486,996	---	14,693	141,000
Total	**1,998,782**	**1,945,015**	**53,767**	**622,889**	**28,724**	**647,932**	**---**	**120,837**	**61,737**	**---**	**1,913,529**	**---**	**28,724**	**196,000**
Montevideo														
Building Inspection	60,412	115,006	(54,594)	45	---	(54,549)	---	---	---	(53,000)	---	---	---	---
Economic Development and Housing	177,943	157,218	20,725	2,117	27,547	(4,705)	---	---	---	---	24,689	---	27,266	25,000
Liquor	2,271,766	2,180,932	90,834	2,512	---	93,346	---	---	---	100,000	---	---	---	---
Refuse	716,638	716,638	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,393,622	2,034,697	358,925	82,412	287,853	153,484	---	---	---	---	1,608,629	330,000	262,649	528,063
Total	**5,620,381**	**5,204,491**	**415,890**	**87,086**	**315,400**	**187,576**	**---**	**---**	**---**	**47,000**	**1,633,318**	**330,000**	**289,915**	**553,063**

*Data could not be fully reviewed.

**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, 2015

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
Montgomery														
Housing and Redevelopment Authority [29]	140,796	238,286	(97,490)	48,987	---	(48,503)	---	38,604	---	---	---	---	---	---
Sewer Utility	723,879	610,001	113,878	5,044	116,578	2,344	---	---	---	---	206,172	521,703	116,578	468,600
Water Utility	629,897	478,172	151,725	85,218	246,980	(10,037)	67,500	---	---	(130,000)	5,750	---	246,980	528,400
Total	**1,494,572**	**1,326,459**	**168,113**	**139,249**	**363,558**	**(56,196)**	**67,500**	**38,604**	**---**	**(130,000)**	**211,922**	**521,703**	**363,558**	**997,000**
Monticello														
Deputy Registrar	535,931	318,686	217,245	6,678	---	223,923	---	---	---	---	---	---	---	---
Fiber Optics	1,642,403	2,429,792	(787,389)	8,255	111,847	(890,981)	---	---	---	(450,000)	---	---	---	---
Liquor	5,493,925	4,771,132	722,793	3,015	---	725,808	---	---	---	450,000	---	---	---	---
Sewer	2,083,122	2,582,554	(499,432)	119,828	82,073	(461,677)	---	615,268	300,309	1,510,087	1,177,902	615,268	82,073	276,000
Water	1,126,718	1,105,230	21,488	58,572	---	80,060	---	---	---	790,958	26,683	---	---	---
Total	**10,882,099**	**11,207,394**	**(325,295)**	**196,348**	**193,920**	**(322,867)**	**---**	**615,268**	**300,309**	**2,301,045**	**1,204,585**	**615,268**	**82,073**	**276,000**
Montrose														
Refuse	216,843	236,174	(19,331)	7,929	---	(11,402)	---	---	---	4,500	---	---	---	---
Sanitary Sewer	343,946	282,395	61,551	1,583	30,532	32,602	---	---	---	23,105	---	---	27,828	284,500
Storm Water	63,878	63,800	78	633	1,371	(660)	---	---	---	4,500	---	---	---	---
Wastewater Treatment	598,783	366,572	232,211	2,306	74,718	159,799	---	---	---	14,945	47,961	---	74,718	321,000
Water	434,510	331,560	102,950	50,203	87,406	65,747	44,103	---	---	4,500	1,000	---	87,406	305,500
Total	**1,657,960**	**1,280,501**	**377,459**	**62,654**	**194,027**	**246,086**	**44,103**	**---**	**---**	**51,550**	**48,961**	**---**	**189,952**	**911,000**
Moorhead														
Airport	81,494	322,277	(240,783)	50,281	---	(190,502)	---	---	---	---	---	---	---	---
Electric	39,123,231	28,910,951	10,212,280	589,107	565,358	10,236,029	---	---	---	8,210,108	5,384,404	---	565,358	1,188,325
Forestry	833,245	695,009	138,236	588	---	138,824	---	---	---	65,290	24,337	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Golf Course	1,273,297	1,528,183	(254,886)	40,086	125,319	(340,119)	---	---	---	(578,250)	---	---	125,319	250,000
Pest Control	698,476	443,139	255,337	1,060	---	256,397	---	---	---	80,026	---	---	---	---
Public Housing [13][29]	801,709	2,021,599	(1,219,890)	1,046,429	---	(173,461)	---	1,309,247	240,306	---	393,759	---	---	---
Sanitation	4,052,656	3,533,812	518,844	206,386	---	725,230	---	---	---	465,917	73,561	---	---	---
Sports Center	613,904	972,359	(358,455)	2,792	---	(355,663)	---	---	---	15,141	---	---	---	---
Storm Water	2,603,250	1,313,183	1,290,067	1,511	---	1,291,578	---	---	---	799,626	513,124	---	---	---
Street Light Utility	676,128	647,483	28,645	62	---	28,707	---	---	---	(25,000)	---	---	---	---
Wastewater Treatment	7,287,615	5,221,019	2,066,596	7,211	799,327	1,274,480	---	---	---	545,787	2,548,394	---	799,327	1,817,608
Water	7,414,202	5,526,494	1,887,708	297,761	268,920	1,916,549	---	---	---	495,930	9,785,915	9,513,291	268,920	885,086
Total	**65,459,207**	**51,135,508**	**14,323,699**	**2,243,274**	**1,758,924**	**14,808,049**	**---**	**1,309,247**	**240,306**	**10,074,575**	**18,723,494**	**9,513,291**	**1,758,924**	**4,141,019**
Moose Lake														
Electric	4,543,524	4,122,700	420,824	10,827	374,908	56,743	---	---	---	154,616	1,741,084	2,750,000	64,725	439,000
Hillside Manor [29]	142,549	241,691	(99,142)	80,132	39	(19,049)	---	---	---	---	---	---	---	---
Liquor	1,220,070	1,118,691	101,379	---	---	101,379	---	---	---	(68)	---	---	---	---
Motor Vehicle	129,521	133,744	(4,223)	426	---	(3,797)	---	---	---	(970)	---	---	---	---
Sewer	244,095	588,938	(344,843)	178,442	30,186	(196,587)	---	---	---	(950)	1,022,013	---	30,186	202,000
Water	238,412	236,814	1,598	---	36,510	(34,912)	---	---	---	(18)	---	---	36,510	70,000
Total	**6,518,171**	**6,442,578**	**75,593**	**269,827**	**441,643**	**(96,223)**	**---**	**---**	**---**	**152,610**	**2,763,097**	**2,750,000**	**131,421**	**711,000**
Mora														
Electric	5,469,025	5,139,160	329,865	119,468	---	449,333	---	---	---	68,557	177,299	---	---	---
Liquor	3,072,768	2,751,495	321,273	4,880	---	326,153	---	---	---	270,000	---	---	---	---
Sewer	3,337,175	839,355	2,497,820	8,708	21,634	2,484,894	---	---	2,420,972	174,329	4,081,429	2,443,161	21,634	256,470

*Data could not be fully reviewed.

**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, 2015

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
Water	669,507	553,472	116,035	1,137	38,232	78,940	---	---	---	181,554	11,310	287,210	38,232	377,035
Total	**12,548,475**	**9,283,482**	**3,264,993**	**134,193**	**59,866**	**3,339,320**	**---**	**---**	**2,420,972**	**694,440**	**4,270,038**	**2,730,371**	**59,866**	**633,505**
Morgan														
Natural Gas	161,921	68,891	93,030	432	---	93,462	---	---	---	80,000	---	---	---	---
Sewer	235,548	115,581	119,967	350	---	120,317	---	---	---	60,000	---	---	---	---
Water	211,280	150,428	60,852	154	2,714	58,292	---	---	---	20,000	---	---	2,714	28,000
Total	**608,749**	**334,900**	**273,849**	**936**	**2,714**	**272,071**	**---**	**---**	**---**	**160,000**	**---**	**---**	**2,714**	**28,000**
Morris														
Liquor	2,068,194	1,881,625	186,569	4,945	---	191,514	---	---	---	121,800	---	---	---	---
Refuse Collection	348,501	328,751	19,750	3,946	---	23,696	---	---	---	20,000	---	---	---	---
Utility [3]	1,191,949	1,152,537	39,412	470,624	9,209	500,827	---	---	---	209,214	159,530	---	9,209	73,000
Total	**3,608,644**	**3,362,913**	**245,731**	**479,515**	**9,209**	**716,037**	**---**	**---**	**---**	**351,014**	**159,530**	**---**	**9,209**	**73,000**
Morristown														
Refuse [0]	52,699	56,725	(4,026)	54	---	(3,972)	---	---	---	---	---	---	---	---
Wastewater [0]	203,330	102,658	100,672	8,825	6,638	102,859	---	7,524	---	(50,000)	6,504	---	6,638	66,928
Water [0]	81,701	43,847	37,854	8,598	---	46,452	---	---	---	50,000	20,759	---	---	---
Total	**337,730**	**203,230**	**134,500**	**17,477**	**6,638**	**145,339**	**---**	**7,524**	**---**	**---**	**27,263**	**---**	**6,638**	**66,928**
Morton														
Sewer	114,808	134,282	(19,474)	---	32,198	(51,672)	---	---	---	---	---	---	32,198	26,000
Water	73,875	42,138	31,737	---	4,706	27,031	---	---	---	27,911	94,376	76,000	4,706	6,000
Total	**188,683**	**176,420**	**12,263**	**---**	**36,904**	**(24,641)**	**---**	**---**	**---**	**27,911**	**94,376**	**76,000**	**36,904**	**32,000**
Motley														
Sewer Utility	339,338	321,515	17,823	47,440	21,881	43,382	---	---	---	95,299	---	---	21,881	129,496
Solid Waste	45,434	43,592	1,842	2,948	---	4,790	---	---	---	5,428	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	296,465	135,672	160,793	42,399	8,456	194,736	---	---	---	71,925	1,425,819	1,394,088	8,456	154,004
Total	**681,237**	**500,779**	**180,458**	**92,787**	**30,337**	**242,908**	**---**	**---**	**---**	**172,652**	**1,425,819**	**1,394,088**	**30,337**	**283,500**
Mound														
Housing and Redevelopment Authority	268,618	330,939	(62,321)	2,094	---	(60,227)	---	115,521	---	---	---	---	---	---
Liquor	2,964,851	2,732,378	232,473	481	---	232,954	---	---	---	59,493	6,716	---	---	---
Recycling	183,141	182,673	468	34,291	---	34,759	---	---	---	---	---	---	---	---
Sewer	1,887,905	1,941,955	(54,050)	6,542	204,905	(252,413)	---	---	---	---	1,602,893	1,470,000	204,905	352,429
Storm Sewer	507,892	256,616	251,276	144	119,237	132,183	---	---	---	---	386,673	436,000	119,237	220,274
Water	1,800,376	1,374,981	425,395	22,256	388,692	58,959	---	---	---	---	2,457,629	2,964,000	388,692	690,916
Total	**7,612,783**	**6,819,542**	**793,241**	**65,808**	**712,834**	**146,215**	**---**	**115,521**	**---**	**59,493**	**4,453,911**	**4,870,000**	**712,834**	**1,263,619**
Mounds View														
Sanitary Sewer	1,400,087	1,374,822	25,265	26,380	---	51,645	---	---	---	249,611	228,744	---	---	---
Storm Water	266,092	200,942	65,150	18,137	---	83,287	---	---	---	(56,617)	211,679	---	---	---
Street Light	91,563	180,228	(88,665)	1,250	2,335	(89,750)	---	---	---	2,536	---	93,208	2,335	5,628
Water	959,130	1,011,893	(52,763)	(1,995)	---	(54,758)	---	---	---	---	216,803	---	---	---
Total	**2,716,872**	**2,767,885**	**(51,013)**	**43,772**	**2,335**	**(9,576)**	**---**	**---**	**---**	**195,530**	**657,226**	**93,208**	**2,335**	**5,628**
Mountain Iron														
Electric	2,493,732	2,607,386	(113,654)	11,237	---	(102,417)	---	---	---	16,000	18,600	---	---	---
Mountain Manor Apartments	207,275	215,640	(8,365)	4,800	16,155	(19,720)	---	---	---	---	6,892	---	16,155	14,810
Refuse Removal and Recycling	499,256	475,915	23,341	23,812	---	47,153	---	---	---	---	43,227	---	---	---
Wastewater Treatment	391,329	539,273	(147,944)	6,318	10,431	(152,057)	---	---	---	---	28,019	---	10,431	27,000
Water	332,539	318,439	14,100	2,541	16,635	6	---	---	---	28,000	---	---	16,635	50,000
Total	**3,924,131**	**4,156,653**	**(232,522)**	**48,708**	**43,221**	**(227,035)**	**---**	**---**	**---**	**44,000**	**96,738**	**---**	**43,221**	**91,810**

*Data could not be fully reviewed.

**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, 2015

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
Mountain Lake														
Electric	2,408,840	2,290,029	118,811	60,476	50,074	129,213	---	---	---	120,000	203,263	391,000	50,074	593,750
Heritage Estates 4-Plex	28,670	21,631	7,039	1,267	3,283	5,023	---	---	---	---	---	---	3,283	10,000
Heritage Estates 8-Plex	58,145	63,315	(5,170)	2,089	9,345	(12,426)	---	---	---	---	---	---	9,345	20,000
Mason Manor 4-Plex	31,290	21,740	9,550	454	10,545	(541)	---	---	---	---	---	---	10,545	4,955
Sewer	812,785	367,166	445,619	50,174	110,293	385,500	---	---	---	---	102,449	900,453	110,293	963,775
Water	585,516	375,406	210,110	10,791	68,062	152,839	---	---	---	---	31,883	24,050	68,062	288,175
Total	**3,925,246**	**3,139,287**	**785,959**	**125,251**	**251,602**	**659,608**	**---**	**---**	**---**	**120,000**	**337,595**	**1,315,503**	**251,602**	**1,880,655**
Murdock*														
Garbage	22,778	20,550	2,228	---	---	2,228	---	---	---	---	---	---	---	---
Sewer	17,648	51,483	(33,835)	17,888	---	(15,947)	---	---	---	---	---	---	---	---
Water	33,419	48,760	(15,341)	---	---	(15,341)	---	---	---	---	---	---	---	---
Total	**73,845**	**120,793**	**(46,948)**	**17,888**	**---**	**(29,060)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Myrtle														
Water [0]	4,274	3,095	1,179	---	---	1,179	---	---	---	---	7,375	---	---	---
Total	**4,274**	**3,095**	**1,179**	**---**	**---**	**1,179**	**---**	**---**	**---**	**---**	**7,375**	**---**	**---**	**---**
Nashua														
Water [0]	977	240	737	25	391	371	---	---	---	---	---	---	---	---
Total	**977**	**240**	**737**	**25**	**391**	**371**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashwauk														
Ambulance	281,126	377,197	(96,071)	---	---	(96,071)	---	---	8,500	51,000	34,587	---	---	---
Ambulance Transfers	492,731	165,058	327,673	---	---	327,673	---	---	---	(15,785)	---	---	---	---
Essar Calumet Substation Utilities	4,136,083	4,024,866	111,217	61	---	111,278	---	---	22,052	34,567	22,052	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Essar McCarthy Substation Utilities	4,107,821	4,007,253	100,568	61	---	100,629	---	---	25,887	88,998	25,887	---	---	---
Essar Water/Sewer Utilities [3]	10,641	10,641	---	---	---	---	---	---	4,408	---	4,408	---	---	---
Public Utilities [30]	1,039,034	1,073,159	(34,125)	7,798	14,327	(40,654)	---	---	108,714	(80,189)	237,121	43,040	14,327	74,395
Total	**10,067,436**	**9,658,174**	**409,262**	**7,920**	**14,327**	**402,855**	**---**	**---**	**169,561**	**78,591**	**324,055**	**43,040**	**14,327**	**74,395**
Nelson														
Sewer [0]	694	250	444	---	---	444	---	---	---	6,164	3,431	---	---	---
Total	**694**	**250**	**444**	**---**	**---**	**444**	**---**	**---**	**---**	**6,164**	**3,431**	**---**	**---**	**---**
Nerstrand														
Sewer	90,445	102,381	(11,936)	78	40,389	(52,247)	---	---	---	---	---	---	40,389	15,500
Water	48,569	50,635	(2,066)	20	---	(2,046)	---	---	---	---	---	---	---	---
Total	**139,014**	**153,016**	**(14,002)**	**98**	**40,389**	**(54,293)**	**---**	**---**	**---**	**---**	**---**	**---**	**40,389**	**15,500**
Nevis														
Liquor	646,622	603,160	43,462	3,536	---	46,998	---	---	---	35,000	---	---	---	---
Sewer	142,991	158,112	(15,121)	4,844	17,100	(27,377)	---	---	---	---	---	---	17,100	30,000
Water	54,983	46,703	8,280	772	---	9,052	---	---	---	---	---	---	---	---
Total	**844,596**	**807,975**	**36,621**	**9,152**	**17,100**	**28,673**	**---**	**---**	**---**	**35,000**	**---**	**---**	**17,100**	**30,000**
New Auburn														
Sewer	73,153	59,158	13,995	1,423	12,176	3,242	---	---	---	---	---	---	12,176	19,692
Storm Sewer	14,895	2,267	12,628	---	---	12,628	---	---	---	---	---	---	---	---
Water	95,566	80,819	14,747	3,824	4,513	14,058	---	---	---	---	---	---	4,513	40,000
Total	**183,614**	**142,244**	**41,370**	**5,247**	**16,689**	**29,928**	**---**	**---**	**---**	**---**	**---**	**---**	**16,689**	**59,692**
New Brighton														
Golf Course [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utility	2,805,395	2,739,660	65,735	122,061	---	187,796	---	---	---	97,139	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water Management Utility	703,788	600,768	103,020	67,025	12,886	157,159	---	---	---	469,591	---	---	---	---
Street Light Utility	246,640	172,316	74,324	2,917	---	77,241	---	---	---	---	---	---	---	---
Water Utility	1,550,061	1,876,783	(326,722)	230,121	---	(96,601)	---	---	---	523,499	30,200	---	---	---
Total	**5,305,884**	**5,389,527**	**(83,643)**	**422,124**	**12,886**	**325,595**	**---**	**---**	**---**	**1,090,229**	**30,200**	**---**	**---**	**---**
New Germany														
Sewer [0]	91,556	11,499	80,057	46,371	147,024	(20,596)	---	---	---	(62,998)	---	355,000	147,024	401,100
Water [0]	96,613	40,921	55,692	96,526	198,909	(46,691)	---	---	---	(73,299)	---	---	198,909	87,800
Total	**188,169**	**52,420**	**135,749**	**142,897**	**345,933**	**(67,287)**	**---**	**---**	**---**	**(136,297)**	**---**	**355,000**	**345,933**	**488,900**
New Hope														
Golf Course	272,314	290,507	(18,193)	15,366	---	(2,827)	---	---	---	---	---	---	---	---
Ice Arena	748,886	821,786	(72,900)	130,863	59,398	(1,435)	---	---	98,700	---	210,843	---	59,398	---
Sewer	2,468,638	2,447,426	21,212	---	17,570	3,642	---	---	---	46,800	851,012	734,300	5,770	---
Storm Water	981,723	690,536	291,187	9,501	21,953	278,735	---	---	---	20,400	897,920	894,200	7,453	55,000
Street Light Utility	128,890	105,471	23,419	2,396	---	25,815	---	---	---	---	---	---	---	---
Water	3,576,643	4,522,667	(946,024)	234,826	59,773	(770,971)	---	---	---	48,800	1,228,281	1,744,000	32,073	146,000
Total	**8,177,094**	**8,878,393**	**(701,299)**	**392,952**	**158,694**	**(467,041)**	**---**	**---**	**98,700**	**116,000**	**3,188,056**	**3,372,500**	**104,694**	**201,000**
New London														
Sewer	549,949	462,923	87,026	24,742	14,420	97,348	10,056	---	---	---	---	---	14,420	84,000
Water	315,986	292,824	23,162	7,158	7,010	23,310	---	---	---	---	---	---	7,010	41,000
Total	**865,935**	**755,747**	**110,188**	**31,900**	**21,430**	**120,658**	**10,056**	**---**	**---**	**---**	**---**	**---**	**21,430**	**125,000**
New Munich														
Sewer [0]	59,603	79,538	(19,935)	1,567	4,612	(22,980)	1,567	---	---	---	---	---	4,612	26,000

*Data could not be fully reviewed.

**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, 2015

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
Water [0]	34,934	102,995	(68,061)	---	---	(68,061)	---	---	---	---	---	---	---	---
Total	**94,537**	**182,533**	**(87,996)**	**1,567**	**4,612**	**(91,041)**	**1,567**	**---**	**---**	**---**	**---**	**---**	**4,612**	**26,000**
New Prague														
Ambulance	15,396	612,900	(597,504)	290	---	(597,214)	---	---	---	---	---	---	---	---
Economic Development Authority [29]	5,663	161,187	(155,524)	82,116	---	(73,408)	49,879	---	32,189	---	1,450,000	---	---	---
Electric	7,130,656	6,693,549	437,107	118,160	105	555,162	---	---	2,346	40,000	282,833	---	105	---
Golf	917,148	1,019,333	(102,185)	2,286	25,713	(125,612)	---	---	1,701	(121,270)	90,929	86,132	21,621	52,595
Sewer	3,289,026	2,574,830	714,196	16,342	1,077,806	(347,268)	---	---	---	(30,790)	190,163	181,896	1,077,185	670,201
Storm Water	347,726	329,067	18,659	637	39,499	(20,203)	---	---	---	(41,236)	68,854	65,847	36,668	109,464
Water	1,282,424	1,132,665	149,759	37,141	121,983	64,917	---	---	586	---	329,235	---	121,983	428,146
Total	**12,988,039**	**12,523,531**	**464,508**	**256,972**	**1,265,106**	**(543,626)**	**49,879**	**---**	**36,822**	**(153,296)**	**2,412,014**	**333,875**	**1,257,562**	**1,260,406**
New Richland														
Cedar Pointe Housing	59,308	46,641	12,667	---	3,746	8,921	---	---	---	---	---	---	3,746	7,655
Nursing Home [14]	3,266,509	3,394,574	(128,065)	(17,271)	---	(145,336)	---	---	---	---	23,934	---	---	---
Sewer Utility	373,126	352,887	20,239	29,290	18,400	31,129	---	---	---	---	60,338	---	18,400	101,000
Water Utility	194,979	306,980	(112,001)	27,661	24,350	(108,690)	---	---	---	---	66,250	---	24,350	449,500
Total	**3,893,922**	**4,101,082**	**(207,160)**	**39,680**	**46,496**	**(213,976)**	**---**	**---**	**---**	**---**	**150,522**	**---**	**46,496**	**558,155**
New Trier														
Water [0]	13,330	11,493	1,837	---	30,287	(28,450)	---	---	---	(29,357)	2,668	---	---	---
Total	**13,330**	**11,493**	**1,837**	**---**	**30,287**	**(28,450)**	**---**	**---**	**---**	**(29,357)**	**2,668**	**---**	**---**	**---**
New Ulm														
District Energy [29]	892,106	855,087	37,019	31,142	46,239	21,922	---	---	---	---	3,643	---	---	---
Electric [29]	22,793,519	20,428,173	2,365,346	96,690	1,188,767	1,273,269	---	---	---	---	1,130,181	---	75,506	825,000

*Data could not be fully reviewed.

**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, 2015

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
Market Rate Housing [13][29]	861,852	566,745	295,107	1,581	45,242	251,446	---	---	---	---	52,092	---	10,075	400,051
Natural Gas [29]	7,309,361	6,860,024	449,337	101,710	371,397	179,650	---	---	---	---	123,711	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	---	---	---	---	---	---	501,164	17,481	---	---	---
Public and Indian Housing [13][29]	166,278	357,771	(191,493)	64,920	12,198	(138,771)	---	---	---	(501,164)	22,128	---	---	---
Rental Property [13][29]	8,150	5,518	2,632	658	1,162	2,128	---	---	---	---	---	---	8	---
Section 8 Housing Choice Voucher [13][29]	1,515	339,650	(338,135)	342,018	344	3,539	---	---	---	---	---	---	344	---
Wastewater [29]	3,539,779	2,917,751	622,028	99,098	264,582	456,544	---	---	---	---	742,322	---	85,053	580,500
Water [29]	2,988,557	2,396,223	592,334	45,305	219,699	417,940	---	---	---	---	1,006,116	---	73,524	565,000
Total	**38,561,117**	**34,726,942**	**3,834,175**	**783,122**	**2,149,630**	**2,467,667**	**---**	**---**	**---**	**---**	**3,097,674**	**---**	**244,510**	**2,370,551**
New York Mills														
Gas	1,249,577	902,107	347,470	1,607	4,700	344,377	---	---	---	202,304	---	---	4,700	40,000
Liquor	654,388	652,297	2,091	5,202	---	7,293	---	---	---	44,885	9,115	---	---	---
Sewer	390,599	265,100	125,499	591	32,302	93,788	---	---	---	18,000	793,037	557,397	32,302	199,000
Water	253,969	141,788	112,181	19,775	37,457	94,499	---	---	---	87,000	770,635	584,648	37,457	65,000
Total	**2,548,533**	**1,961,292**	**587,241**	**27,175**	**74,459**	**539,957**	**---**	**---**	**---**	**352,189**	**1,572,787**	**1,142,045**	**74,459**	**304,000**
Newfolden														
Electric	123,870	116,767	7,103	135	---	7,238	---	---	---	5,000	---	---	---	---
Newfolden Café	78,015	80,150	(2,135)	---	---	(2,135)	---	---	---	---	---	---	---	---
Sewer	54,816	70,513	(15,697)	1,150	4,561	(19,108)	---	---	---	---	---	---	4,561	7,000
Water	85,736	60,244	25,492	1,232	9,362	17,362	---	---	---	(2,500)	---	---	9,362	33,000
Total	**342,437**	**327,674**	**14,763**	**2,517**	**13,923**	**3,357**	**---**	**---**	**---**	**2,500**	**---**	**---**	**13,923**	**40,000**
Newport														
Sewer	449,825	410,357	39,468	52,265	27,310	64,423	---	---	49,864	(121,206)	243,927	---	27,310	10,000

*Data could not be fully reviewed.

**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, 2015

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
Storm Sewer	70,973	36,677	34,296	29	7,087	27,238	---	---	---	(1,539)	3,491	---	7,087	---
Street Light Utility	72,924	51,309	21,615	37	---	21,652	---	---	---	---	---	---	---	---
Water	274,565	306,739	(32,174)	8,645	18,638	(42,167)	---	---	6,474	77,443	32,652	---	18,638	10,000
Total	**868,287**	**805,082**	**63,205**	**60,976**	**53,035**	**71,146**	**---**	**---**	**56,338**	**(45,302)**	**280,070**	**---**	**53,035**	**20,000**
Nicollet														
Economic Development Authority [29]	88,118	91,490	(3,372)	33	---	(3,339)	---	---	---	---	---	---	---	---
Sewer Utility	199,485	163,757	35,728	397	11,984	24,141	---	---	---	---	21,943	---	11,984	104,984
Water Utility	151,753	162,114	(10,361)	27,535	60,353	(43,179)	25,000	---	---	---	41,943	465,000	60,353	70,000
Total	**439,356**	**417,361**	**21,995**	**27,965**	**72,337**	**(22,377)**	**25,000**	**---**	**---**	**---**	**63,886**	**465,000**	**72,337**	**174,984**
Nielsville														
Electric	60,565	59,563	1,002	---	---	1,002	---	---	---	---	---	---	---	---
Garbage	6,575	6,791	(216)	---	---	(216)	---	---	---	---	---	---	---	---
Sewer	17,440	46,907	(29,467)	---	5,398	(34,865)	---	---	---	---	---	---	5,398	2,000
Water	19,565	36,287	(16,722)	---	1,526	(18,248)	---	---	---	---	---	---	1,526	4,100
Total	**104,145**	**149,548**	**(45,403)**	**---**	**6,924**	**(52,327)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,924**	**6,100**
Nisswa														
Liquor	3,351,557	3,004,345	347,212	3,524	12,052	338,684	---	---	---	280,000	24,360	---	9,630	16,000
Sewer	513,055	555,040	(41,985)	24,449	29,774	(47,310)	---	---	---	---	112,480	---	29,774	75,000
Total	**3,864,612**	**3,559,385**	**305,227**	**27,973**	**41,826**	**291,374**	**---**	**---**	**---**	**280,000**	**136,840**	**---**	**39,404**	**91,000**
Norcross														
Water and Refuse	23,278	17,028	6,250	---	---	6,250	---	---	---	(297)	---	---	---	---
Total	**23,278**	**17,028**	**6,250**	**---**	**---**	**6,250**	**---**	**---**	**---**	**(297)**	**---**	**---**	**---**	**---**
North Branch														
Electric [29]	4,206,697	3,420,713	785,984	3,825	309,966	479,843	---	---	---	---	33,819	---	308,016	410,000

*Data could not be fully reviewed.

**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, 2015

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
Liquor	2,358,255	2,128,065	230,190	143	17,119	213,214	---	---	---	140,000	---	---	17,119	55,000
Sewer	1,506,367	1,120,447	385,920	50,576	306,979	129,517	49,820	---	---	410,121	6,000	---	306,979	310,000
Storm Sewer Utility	301,440	447,039	(145,599)	351	5,468	(150,716)	---	---	---	42,803	4,000	---	5,468	10,000
Water [29]	1,632,640	1,148,882	483,758	31,055	445,287	69,526	---	---	---	---	67,112	---	443,387	550,000
Total	**10,005,399**	**8,265,146**	**1,740,253**	**85,950**	**1,084,819**	**741,384**	**49,820**	**---**	**---**	**592,924**	**110,931**	**---**	**1,080,969**	**1,335,000**
North Mankato														
Sanitary Collection	496,243	535,397	(39,154)	2,110	23,420	(60,464)	---	---	---	(21,500)	---	---	22,566	930,000
Sewer	2,056,200	1,762,261	293,939	3,793	105,812	191,920	---	---	---	185,000	100,414	---	95,619	426,381
Solid Waste	720,103	580,921	139,182	2,260	12,096	129,346	---	---	---	55,000	---	---	12,096	35,000
Storm Water	278,071	193,305	84,766	---	16,268	68,498	---	---	---	43,250	---	---	15,483	38,250
Water	1,775,006	1,446,285	328,721	1,649	191,877	138,493	---	---	---	140,000	1,199,060	1,067,993	148,208	554,043
Total	**5,325,623**	**4,518,169**	**807,454**	**9,812**	**349,473**	**467,793**	**---**	**---**	**---**	**401,750**	**1,299,474**	**1,067,993**	**293,972**	**1,983,674**
North Saint Paul														
Electric	9,089,050	8,379,763	709,287	73,904	76,546	706,645	---	---	---	1,146,021	4,638	---	76,546	115,000
Fiber Optics	108,615	118,196	(9,581)	6,984	12,277	(14,874)	---	---	---	---	---	---	12,277	238,158
Solid Waste	1,127,975	1,167,540	(39,565)	42,254	19,185	(16,496)	---	---	---	20,000	---	527,341	19,185	508,800
Surface Water	613,504	346,391	267,113	34,903	68,375	233,641	---	---	---	(164,599)	273,491	798,467	68,375	844,700
Wastewater	1,832,616	1,383,896	448,720	17,031	116,839	348,912	---	---	---	61,966	190,219	2,105,051	116,839	1,018,200
Water	1,597,494	1,096,640	500,854	8,275	88,737	420,392	---	---	---	142,201	131,186	1,336,405	88,737	138,300
Total	**14,369,254**	**12,492,426**	**1,876,828**	**183,351**	**381,959**	**1,678,220**	**---**	**---**	**---**	**1,205,589**	**599,534**	**4,767,264**	**381,959**	**2,863,158**
Northfield														
Garbage	908,842	694,090	214,752	18,993	---	233,745	---	---	---	---	---	---	---	---
Liquor	3,072,255	2,948,938	123,317	9,925	---	133,242	---	---	---	125,000	14,684	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Municipal Hospital [29]	91,133,588	88,409,760	2,723,828	980,448	218,315	3,485,961	---	---	---	---	9,814,459	8,405,000	1,400,204	965,000
Storm Water Drainage	764,429	410,367	354,062	---	32,424	321,638	---	---	---	---	89,333	51,244	31,867	438,636
Wastewater	4,260,147	2,887,740	1,372,407	11,435	216,278	1,167,564	---	---	---	---	285,449	574,054	216,278	1,366,267
Water	2,097,055	1,457,073	639,982	52,613	19,920	672,675	---	---	6,320	---	565,376	---	16,802	299,584
Total	**102,236,316**	**96,807,968**	**5,428,348**	**1,073,414**	**486,937**	**6,014,825**	**---**	**---**	**6,320**	**125,000**	**10,769,301**	**9,030,298**	**1,665,151**	**3,069,487**
Northome														
Liquor	338,242	344,723	(6,481)	6	---	(6,475)	---	---	---	20,000	---	---	---	---
Sewer	33,988	29,686	4,302	---	---	4,302	---	---	---	---	---	---	---	---
Water	40,261	50,499	(10,238)	---	2,163	(12,401)	---	---	---	---	---	---	2,163	13,000
Total	**412,491**	**424,908**	**(12,417)**	**6**	**2,163**	**(14,574)**	**---**	**---**	**---**	**20,000**	**---**	**---**	**2,163**	**13,000**
Northrop														
Sewer	56,363	21,412	34,951	71	---	35,022	---	---	---	---	367,233	---	---	---
Water	34,903	38,992	(4,089)	1,200	---	(2,889)	---	---	---	---	1,100	---	---	---
Total	**91,266**	**60,404**	**30,862**	**1,271**	**---**	**32,133**	**---**	**---**	**---**	**---**	**368,333**	**---**	**---**	**---**
Norwood Young America														
Harbor at Peace	1,470,222	1,216,847	253,375	214	194,117	59,472	---	---	---	100,000	30,326	---	188,997	150,000
Sewer	612,231	665,604	(53,373)	34,716	34,385	(53,042)	---	---	---	153,545	11,455	---	31,385	211,875
Water	763,914	607,892	156,022	32,200	179,536	8,686	19,215	---	---	64,711	---	---	179,536	335,125
Total	**2,846,367**	**2,490,343**	**356,024**	**67,130**	**408,038**	**15,116**	**19,215**	**---**	**---**	**318,256**	**41,781**	**---**	**399,918**	**697,000**
Oak Grove														
Sewer - Lake George	86,830	99,941	(13,111)	41,445	6,077	22,257	---	---	---	---	1,157	---	6,077	22,000
Sewer - The Ponds	83,677	117,674	(33,997)	46,404	---	12,407	---	---	---	---	16,811	---	---	---
Street Light Utility	8,757	8,614	143	718	---	861	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water - Lake George	34,575	41,058	(6,483)	17,650	---	11,167	---	---	---	---	---	---	---	---
Water - The Ponds	115,366	109,054	6,312	48,815	39,000	16,127	---	---	---	---	---	---	---	---
Total	**329,205**	**376,341**	**(47,136)**	**155,032**	**45,077**	**62,819**	**---**	**---**	**---**	**---**	**17,968**	**---**	**6,077**	**22,000**
Oak Park Heights														
Sewer	881,428	743,945	137,483	4,641	5,250	136,874	---	---	---	174,442	5,880	---	---	---
Storm Sewer	82,881	59,951	22,930	1,532	---	24,462	---	---	---	3,733	---	---	---	---
Water	789,467	491,730	297,737	5,890	3,723	299,904	---	---	---	363,544	22,561	---	---	---
Total	**1,753,776**	**1,295,626**	**458,150**	**12,063**	**8,973**	**461,240**	**---**	**---**	**---**	**541,719**	**28,441**	**---**	**---**	**---**
Oakdale														
Ambulance	861,848	970,104	(108,256)	274,455	65,000	101,199	183,166	---	---	---	69,420	---	---	---
Sewer	3,350,920	3,389,907	(38,987)	44,879	---	5,892	---	---	---	774,996	---	---	---	---
Street Light Utility	405,237	488,050	(82,813)	3,480	---	(79,333)	---	---	---	59,996	---	---	---	---
Water	2,131,757	1,909,791	221,966	71,086	---	293,052	---	---	---	774,996	---	---	---	---
Total	**6,749,762**	**6,757,852**	**(8,090)**	**393,900**	**65,000**	**320,810**	**183,166**	**---**	**---**	**1,609,988**	**69,420**	**---**	**---**	**---**
Odessa														
Sewer	23,013	60,160	(37,147)	7,644	7,913	(37,416)	7,638	---	---	---	---	---	7,913	3,000
Water	42,945	46,195	(3,250)	4,774	7,065	(5,541)	4,774	---	---	---	---	---	7,065	11,000
Total	**65,958**	**106,355**	**(40,397)**	**12,418**	**14,978**	**(42,957)**	**12,412**	**---**	**---**	**---**	**---**	**---**	**14,978**	**14,000**
Ogema														
Municipal Liquor Store [0]	372,053	369,022	3,031	10,912	12,557	1,386	---	---	---	---	---	---	---	---
Total	**372,053**	**369,022**	**3,031**	**10,912**	**12,557**	**1,386**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ogilvie														
Liquor	403,517	402,497	1,020	316	---	1,336	---	---	---	---	2,705	---	---	---
Sewer	94,282	87,249	7,033	419	2,270	5,182	---	---	---	---	5,018	216,000	2,270	---

*Data could not be fully reviewed.

**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, 2015

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
Water	83,627	78,537	5,090	309	24,583	(19,184)	---	---	---	---	15,725	---	24,583	14,000
Total	**581,426**	**568,283**	**13,143**	**1,044**	**26,853**	**(12,666)**	**---**	**---**	**---**	**---**	**23,448**	**216,000**	**26,853**	**14,000**
Okabena														
Liquor	264,812	268,521	(3,709)	---	---	(3,709)	---	---	---	---	1,090	---	---	---
Sewer	27,457	30,812	(3,355)	9,908	---	6,553	9,908	---	---	---	---	---	---	---
Water	59,264	63,998	(4,734)	36,249	8,693	22,822	36,249	---	---	---	---	---	8,693	6,000
Total	**351,533**	**363,331**	**(11,798)**	**46,157**	**8,693**	**25,666**	**46,157**	**---**	**---**	**---**	**1,090**	**---**	**8,693**	**6,000**
Oklee														
Garbage [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	47,548	49,682	(2,134)	---	1,820	(3,954)	---	---	---	---	---	---	1,820	20,000
Water	84,561	74,026	10,535	---	8,380	2,155	---	---	---	---	44,150	43,000	8,380	50,000
Total	**132,109**	**123,708**	**8,401**	**---**	**10,200**	**(1,799)**	**---**	**---**	**---**	**---**	**44,150**	**43,000**	**10,200**	**70,000**
Olivia														
Bayberry Court	131,570	91,184	40,386	3,846	35,290	8,942	---	---	---	---	---	---	27,540	30,000
Electric Utility	2,881,622	2,259,474	622,148	114,151	6,913	729,386	---	---	---	621,721	268,606	---	---	---
Fairview Place	399,753	405,011	(5,258)	23,462	25,741	(7,537)	---	---	---	---	---	---	25,741	58,000
Liquor	912,521	883,288	29,233	3,983	---	33,216	---	---	---	---	6,829	---	---	---
Storm Sewer Utility	222,888	67,369	155,519	33,887	49,045	140,361	---	---	7,448	22,800	73,749	3,504,939	40,875	3,665,000
Utility Reserve	96,367	---	96,367	1,976	---	98,343	---	---	---	95,000	---	---	---	---
Wastewater Utility	531,154	464,071	67,083	12,115	53,221	25,977	---	---	---	19,872	88,279	49,145	53,221	406,246
Water Utility	559,556	438,221	121,335	12,898	39,286	94,947	---	---	---	108,654	122,050	36,960	39,286	307,873
Total	**5,735,431**	**4,608,618**	**1,126,813**	**206,318**	**209,496**	**1,123,635**	**---**	**---**	**7,448**	**868,047**	**559,513**	**3,591,044**	**186,663**	**4,467,119**

*Data could not be fully reviewed.

**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, 2015

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
Onamia														
Water and Sewer [0][3]	235,578	164,409	71,169	9,643	15,767	65,045	---	---	---	---	12,517	---	15,767	40,899
Total	**235,578**	**164,409**	**71,169**	**9,643**	**15,767**	**65,045**	**---**	**---**	**---**	**---**	**12,517**	**---**	**15,767**	**40,899**
Ormsby														
Sewer Fund	45,349	68,859	(23,510)	---	12,217	(35,727)	---	---	---	---	---	---	12,217	10,000
Water Fund	37,016	34,276	2,740	---	12,088	(9,348)	---	---	---	---	---	---	12,088	9,404
Total	**82,365**	**103,135**	**(20,770)**	**---**	**24,305**	**(45,075)**	**---**	**---**	**---**	**---**	**---**	**---**	**24,305**	**19,404**
Orono														
Cable	99,632	31,838	67,794	550	---	68,344	---	---	---	---	---	---	---	---
Recycling	98,197	116,606	(18,409)	33,384	---	14,975	---	---	---	---	---	---	---	---
Sewer	1,284,521	1,328,271	(43,750)	77,819	---	34,069	---	---	---	113,575	337,432	---	---	---
Storm Water	255,587	163,747	91,840	289,367	---	381,207	---	---	---	48,634	79,561	---	---	---
Water	503,945	543,380	(39,435)	111,624	33,940	38,249	---	---	---	158,000	701,333	---	33,940	85,000
Total	**2,241,882**	**2,183,842**	**58,040**	**512,744**	**33,940**	**536,844**	**---**	**---**	**---**	**320,209**	**1,118,326**	**---**	**33,940**	**85,000**
Oronoco														
Water Utility	160,619	175,475	(14,856)	8,111	9,377	(16,122)	---	---	---	---	23,857	---	9,377	59,000
Total	**160,619**	**175,475**	**(14,856)**	**8,111**	**9,377**	**(16,122)**	**---**	**---**	**---**	**---**	**23,857**	**---**	**9,377**	**59,000**
Orr														
Aiport	33,624	157,190	(123,566)	26,723	---	(96,843)	---	---	26,723	---	27,040	---	---	---
Liquor	574,540	512,648	61,892	4,244	---	66,136	---	---	---	39,500	12,351	---	---	---
Sewer	97,030	125,544	(28,514)	---	9,435	(37,949)	---	---	---	(9,000)	100,434	---	9,435	3,000
Water	63,722	93,172	(29,450)	---	---	(29,450)	---	---	---	(11,000)	---	---	---	---
Total	**768,916**	**888,554**	**(119,638)**	**30,967**	**9,435**	**(98,106)**	**---**	**---**	**26,723**	**19,500**	**139,825**	**---**	**9,435**	**3,000**

*Data could not be fully reviewed.

**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, 2015

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
Ortonville														
Golf	262,211	299,151	(36,940)	187	354	(37,107)	---	---	187	---	250	---	---	16,432
Light	2,600,004	2,134,053	465,951	27,590	17	493,524	---	---	510	308,451	224,503	---	---	---
Ortonville Area Health Services	26,799,822	24,900,717	1,899,105	169,272	1,282,918	785,459	---	---	140,390	---	4,637,347	50,001	1,282,918	686,430
Senior Assisted Living	77,959	53,366	24,593	145,719	39,518	130,794	---	---	---	481,827	---	---	39,518	95,000
Sewer	479,693	322,571	157,122	20,211	7,468	169,865	---	---	70	56,761	14,364	---	7,468	22,000
Storm Water	26,883	28,900	(2,017)	20	---	(1,997)	---	---	---	---	84,500	---	---	---
Water	842,202	412,065	430,137	7,279	54,068	383,348	---	---	6,163	101,482	18,700	---	54,068	90,000
Total	**31,088,774**	**28,150,823**	**2,937,951**	**370,278**	**1,384,343**	**1,923,886**	**---**	**---**	**147,320**	**948,521**	**4,979,664**	**50,001**	**1,383,972**	**909,862**
Osakis														
Garbage	122,660	122,533	127	---	---	127	---	---	---	---	5,744	---	---	---
Liquor	737,855	743,906	(6,051)	17,459	---	11,408	---	---	---	32,900	8,238	---	---	---
Sewer	245,205	271,785	(26,580)	8,725	46,358	(64,213)	---	897	---	22,422	45,644	---	---	---
Water	365,223	399,060	(33,837)	5,211	73,217	(101,843)	---	4,414	---	19,153	4,196	---	51,840	62,000
Total	**1,470,943**	**1,537,284**	**(66,341)**	**31,395**	**119,575**	**(154,521)**	**---**	**5,311**	**---**	**74,475**	**63,822**	**---**	**51,840**	**62,000**
Oslo														
Garbage	38,922	44,651	(5,729)	---	---	(5,729)	---	---	---	---	---	---	---	---
Sewer	57,139	146,167	(89,028)	---	---	(89,028)	---	---	---	---	---	74,000	---	---
Water	126,792	107,710	19,082	132,350	132,350	19,082	---	---	132,350	---	---	---	---	---
Total	**222,853**	**298,528**	**(75,675)**	**132,350**	**132,350**	**(75,675)**	**---**	**---**	**132,350**	**---**	**---**	**74,000**	**---**	**---**
Osseo														
Garbage	---	---	---	---	---	---	---	---	---	64,592	---	---	---	---
Sewer	465,783	375,072	90,711	2,875	---	93,586	---	---	---	8,145	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	180,389	86,046	94,343	1,142	---	95,485	---	---	---	45,174	---	---	---	---
Water	427,491	301,710	125,781	86,367	---	212,148	---	---	---	140,273	---	---	---	---
Total	**1,073,663**	**762,828**	**310,835**	**90,384**	**---**	**401,219**	**---**	**---**	**---**	**258,184**	**---**	**---**	**---**	**---**
Ostrander														
Sewer [0]	64,157	24,397	39,760	30	12,580	27,210	---	---	---	---	---	---	12,580	6,000
Water [0]	60,875	46,582	14,293	---	---	14,293	---	---	---	---	---	---	---	---
Total	**125,032**	**70,979**	**54,053**	**30**	**12,580**	**41,503**	**---**	**---**	**---**	**---**	**---**	**---**	**12,580**	**6,000**
Otsego														
Sewer	1,477,603	1,612,830	(135,227)	46,966	594,981	(683,242)	---	---	---	179,838	47,771	---	594,981	---
Storm Water	45,066	95,533	(50,467)	56,614	---	6,147	25,527	---	---	9,000	---	---	---	---
Water	1,163,963	911,243	252,720	137,264	334,821	55,163	---	---	---	95,748	12,542	---	334,821	---
Total	**2,686,632**	**2,619,606**	**67,026**	**240,844**	**929,802**	**(621,932)**	**25,527**	**---**	**---**	**284,586**	**60,313**	**---**	**929,802**	**---**
Ottertail														
Water	238,532	200,819	37,713	3,956	33,426	8,243	---	---	---	---	---	---	33,426	107,000
Total	**238,532**	**200,819**	**37,713**	**3,956**	**33,426**	**8,243**	**---**	**---**	**---**	**---**	**---**	**---**	**33,426**	**107,000**
Owatonna														
Aquatic Center	195,018	293,195	(98,177)	---	---	(98,177)	---	---	---	---	---	---	---	---
Electric	35,794,747	34,612,004	1,182,743	56,653	60	1,239,336	---	---	---	---	3,736,636	---	60	146,873
Gas	13,787,476	13,066,436	721,040	69,156	99	790,097	---	---	---	---	1,711,703	---	99	360,030
Housing Programs	587,703	604,091	(16,388)	74	---	(16,314)	---	---	---	---	---	---	---	---
Sewer	3,106,003	2,418,178	687,825	136,448	82,595	741,678	---	---	---	370,500	225,682	---	82,595	506,000
Storm Water	397,464	417,424	(19,960)	256,454	99,701	136,793	248,410	---	---	32,000	276,373	---	99,701	225,000

*Data could not be fully reviewed.

**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, 2015

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
Water	3,484,309	3,159,777	324,532	39,073	9	363,596	---	---	---	---	510,951	---	9	378,097
Total	**57,352,720**	**54,571,105**	**2,781,615**	**557,858**	**182,464**	**3,157,009**	**248,410**	**---**	**---**	**402,500**	**6,461,345**	**---**	**182,464**	**1,616,000**
Palisade														
Liquor	348,841	336,522	12,319	18,053	---	30,372	---	---	---	---	---	---	---	---
Water and Sewer [3]	48,601	94,177	(45,576)	---	---	(45,576)	---	---	---	---	---	---	---	---
Total	**397,442**	**430,699**	**(33,257)**	**18,053**	**---**	**(15,204)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Park Rapids														
Liquor	3,200,752	2,898,901	301,851	2,352	---	304,203	---	---	---	105,735	40,070	---	---	---
Sewer	379,773	1,356,209	(976,436)	69,230	13,912	(921,118)	---	---	---	---	119,968	---	13,912	1,025,000
Storm Water	113,547	11,744	101,803	447	---	102,250	---	---	---	53,296	39,016	---	---	---
Water	626,524	789,935	(163,411)	36,441	25,775	(152,745)	---	---	---	---	55,703	---	25,165	95,000
Total	**4,320,596**	**5,056,789**	**(736,193)**	**108,470**	**39,687**	**(667,410)**	**---**	**---**	**---**	**159,031**	**254,757**	**---**	**39,077**	**1,120,000**
Parkers Prairie														
Event Center	135,251	163,000	(27,749)	---	185	(27,934)	---	---	---	---	---	---	---	---
Liquor	707,652	743,621	(35,969)	---	36,366	(72,335)	---	---	---	---	---	348,567	12,609	426,000
Sewer	217,865	197,886	19,979	1,047	12,097	8,929	---	---	---	---	10,650	---	11,797	42,500
Water	144,788	140,451	4,337	1,177	8,191	(2,677)	---	---	---	---	31,698	---	7,255	17,500
Total	**1,205,556**	**1,244,958**	**(39,402)**	**2,224**	**56,839**	**(94,017)**	**---**	**---**	**---**	**---**	**42,348**	**348,567**	**31,661**	**486,000**
Paynesville														
Liquor	1,387,560	1,317,260	70,300	7,654	---	77,954	---	---	---	45,000	---	---	---	---
Sewer	653,554	818,123	(164,569)	157,309	29,249	(36,509)	---	10,000	---	136,750	40,212	26,767	29,249	154,000
Water	553,308	303,408	249,900	42,338	35,723	256,515	---	---	---	148,000	189,345	307,936	29,762	169,000
Total	**2,594,422**	**2,438,791**	**155,631**	**207,301**	**64,972**	**297,960**	**---**	**10,000**	**---**	**329,750**	**229,557**	**334,703**	**59,011**	**323,000**

*Data could not be fully reviewed.

**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, 2015

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
Pease														
Sewer	45,823	80,776	(34,953)	12,963	---	(21,990)	---	---	---	30,460	---	---	---	---
Water	29,782	40,602	(10,820)	---	---	(10,820)	---	---	---	---	---	---	---	---
Total	**75,605**	**121,378**	**(45,773)**	**12,963**	**---**	**(32,810)**	**---**	**---**	**---**	**30,460**	**---**	**---**	**---**	**---**
Pelican Rapids														
Liquor	1,258,610	1,069,577	189,033	668	17,262	172,439	---	---	---	36,475	10,736	---	17,262	30,258
Sewer	1,549,077	949,791	599,286	274	156,116	443,444	---	---	---	---	1,522,055	1,518,798	156,116	663,715
Water	541,133	327,899	213,234	88,989	21,792	280,431	---	---	85,749	---	71,874	---	21,670	115,580
Total	**3,348,820**	**2,347,267**	**1,001,553**	**89,931**	**195,170**	**896,314**	**---**	**---**	**85,749**	**36,475**	**1,604,665**	**1,518,798**	**195,048**	**809,553**
Pemberton														
Garbage	16,733	18,808	(2,075)	---	---	(2,075)	---	---	---	(9,000)	---	---	---	---
Sewer	56,790	31,881	24,909	---	1,085	23,824	---	---	---	---	---	---	1,085	20,685
Water	33,311	26,176	7,135	---	---	7,135	---	---	---	---	---	---	---	---
Total	**106,834**	**76,865**	**29,969**	**---**	**1,085**	**28,884**	**---**	**---**	**---**	**(9,000)**	**---**	**---**	**1,085**	**20,685**
Pennock														
Sewer	76,958	87,700	(10,742)	---	35,475	(46,217)	---	---	---	---	---	---	35,475	30,000
Water	47,604	31,587	16,017	1,641	11,085	6,573	---	---	---	---	480,459	665,000	---	---
Total	**124,562**	**119,287**	**5,275**	**1,641**	**46,560**	**(39,644)**	**---**	**---**	**---**	**---**	**480,459**	**665,000**	**35,475**	**30,000**
Pequot Lakes														
Sewer	276,342	124,832	151,510	8,788	121	160,177	---	---	32	---	101,022	---	---	55
Water	268,244	199,399	68,845	5,377	25,143	49,079	---	---	32	---	---	---	25,143	55,000
Total	**544,586**	**324,231**	**220,355**	**14,165**	**25,264**	**209,256**	**---**	**---**	**64**	**---**	**101,022**	**---**	**25,143**	**55,055**
Perham														
Gas	7,173,866	6,708,961	464,905	118,537	149,704	433,738	---	---	741	362,651	1,692,955	1,580,000	136,544	165,000

*Data could not be fully reviewed.

**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, 2015

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
Liquor	3,230,944	2,834,182	396,762	13,544	10,980	399,326	---	---	---	303,250	15,656	---	9,265	137,035
Perham Area Community Center	956,661	910,686	45,975	1,535	---	47,510	---	---	---	---	166,488	---	---	---
Perham Golf Course	1,002,508	646,726	355,782	---	---	355,782	---	---	---	---	105,325	95,040	---	215,919
Recycling	75,358	75,018	340	698	---	1,038	---	---	31	---	---	---	---	---
Sewer and Wastewater	1,256,370	1,145,342	111,028	33,140	199,170	(55,002)	---	---	---	53,181	54,799	---	87,240	258,764
Water	773,105	524,114	248,991	27,922	61,324	215,589	---	---	14,950	322,688	---	---	55,124	148,000
Total	**14,468,812**	**12,845,029**	**1,623,783**	**195,376**	**421,178**	**1,397,981**	**---**	**---**	**15,722**	**1,041,770**	**2,035,223**	**1,675,040**	**288,173**	**924,718**
Perley														
Garbage	14,311	10,945	3,366	---	---	3,366	---	---	---	---	---	---	---	---
Sewer	26,923	13,081	13,842	---	7,680	6,162	---	---	---	---	---	---	---	6,515
Water	8,718	7,945	773	---	---	773	---	---	---	---	---	---	---	---
Total	**49,952**	**31,971**	**17,981**	**---**	**7,680**	**10,301**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**6,515**
Peterson														
Campground	8,339	4,928	3,411	---	---	3,411	---	---	---	---	---	---	---	---
Electric	160,436	164,497	(4,061)	203	---	(3,858)	---	---	---	---	---	---	---	---
Garbage	14,943	18,056	(3,113)	---	---	(3,113)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	67,310	40,522	26,788	268	13,714	13,342	---	---	---	---	---	---	13,714	15,000
Water	39,867	21,987	17,880	230	---	18,110	---	---	---	---	2,115	---	---	---
Total	**290,895**	**249,990**	**40,905**	**701**	**13,714**	**27,892**	**---**	**---**	**---**	**---**	**2,115**	**---**	**13,714**	**15,000**
Pierz														
Electric [0]	988,064	850,562	137,502	9,610	---	147,112	---	---	---	30,000	---	---	---	---
Golf Course [0]	311,713	237,533	74,180	21,231	---	95,411	19,946	---	---	---	88,040	---	---	---
Solid Waste [0]	76,814	66,558	10,256	42	---	10,298	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Storm Water [0]	45,114	353	44,761	---	6,763	37,998	---	---	---	---	---	---	6,763	33,000
Total	**1,421,705**	**1,155,006**	**266,699**	**30,883**	**6,763**	**290,819**	**19,946**	**---**	**---**	**30,000**	**88,040**	**---**	**6,763**	**33,000**
Pillager														
Sewer	155,707	137,310	18,397	41,513	21,823	38,087	37,513	---	---	82,000	---	---	21,613	60,300
Water	110,159	126,460	(16,301)	5,086	11,545	(22,760)	---	---	---	---	---	---	10,622	27,700
Total	**265,866**	**263,770**	**2,096**	**46,599**	**33,368**	**15,327**	**37,513**	**---**	**---**	**82,000**	**---**	**---**	**32,235**	**88,000**
Pine City														
Liquor	1,702,765	1,584,524	118,241	5,109	---	123,350	---	---	---	125,000	49,536	---	---	---
Sewer	746,787	549,852	196,935	30,180	31,877	195,238	---	---	---	171,410	82,792	---	31,877	80,335
Water	1,105,315	542,808	562,507	13,351	173,374	402,484	---	---	---	176,960	95,390	---	173,374	461,665
Total	**3,554,867**	**2,677,184**	**877,683**	**48,640**	**205,251**	**721,072**	**---**	**---**	**---**	**473,370**	**227,718**	**---**	**205,251**	**542,000**
Pine Island														
Cemetery	31,323	40,125	(8,802)	2,969	---	(5,833)	---	---	---	---	---	---	---	---
Deputy Registrar	74,659	37,775	36,884	183	---	37,067	---	---	---	---	---	---	---	---
Evergreen Place	229,645	176,865	52,780	985	24,673	29,092	---	---	---	3,293	---	---	24,673	60,000
Sewer	589,737	676,350	(86,613)	4,240	---	(82,373)	---	---	---	33,410	182,027	---	---	---
Water	389,176	345,980	43,196	7,198	12,897	37,497	---	---	---	33,822	272,201	---	12,897	51,895
Total	**1,314,540**	**1,277,095**	**37,445**	**15,575**	**37,570**	**15,450**	**---**	**---**	**---**	**70,525**	**454,228**	**---**	**37,570**	**111,895**
Pine River														
Water	153,203	73,313	79,890	3,090	10,424	72,556	3,090	---	---	(5,300)	---	---	10,424	34,000
Total	**153,203**	**73,313**	**79,890**	**3,090**	**10,424**	**72,556**	**3,090**	**---**	**---**	**(5,300)**	**---**	**---**	**10,424**	**34,000**
Pipestone														
Garbage	318,603	245,493	73,110	2,976	---	76,086	---	---	---	---	---	---	---	---
Liquor	1,560,322	1,364,366	195,956	2,979	---	198,935	---	---	---	174,952	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Prairie Winds	111,986	104,813	7,173	183	36,510	(29,154)	---	---	---	(12,700)	---	---	36,510	16,890
Sewer	1,006,464	845,681	160,783	---	125,887	34,896	---	---	---	(51,272)	294,659	135,000	125,887	1,536,350
Water	662,594	589,769	72,825	2,250	52,584	22,491	---	---	---	21,682	174,721	160,000	52,584	1,354,907
Total	**3,659,969**	**3,150,122**	**509,847**	**8,388**	**214,981**	**303,254**	**---**	**---**	**---**	**132,662**	**469,380**	**295,000**	**214,981**	**2,908,147**
Plainview														
Liquor	710,819	663,661	47,158	8,625	---	55,783	---	---	---	---	50,499	---	---	---
Sewer	1,021,993	860,052	161,941	3,511	6,717	158,735	---	---	---	---	---	---	6,717	37,000
Water	333,176	359,335	(26,159)	12,027	15,210	(29,342)	---	---	---	---	---	---	15,210	69,000
Total	**2,065,988**	**1,883,048**	**182,940**	**24,163**	**21,927**	**185,176**	**---**	**---**	**---**	**---**	**50,499**	**---**	**21,927**	**106,000**
Plato														
Sewer	119,001	210,051	(91,050)	34,761	6,637	(62,926)	34,578	---	---	---	4,960	---	6,637	51,000
Water	28,324	42,823	(14,499)	19,897	---	5,398	19,759	---	---	---	10,698	---	---	---
Total	**147,325**	**252,874**	**(105,549)**	**54,658**	**6,637**	**(57,528)**	**54,337**	**---**	**---**	**---**	**15,658**	**---**	**6,637**	**51,000**
Plummer														
Sanitation	16,440	18,467	(2,027)	---	---	(2,027)	---	---	---	---	---	---	---	---
Wastewater	29,661	29,041	620	---	2,420	(1,800)	---	---	---	(63,215)	---	---	2,420	10,000
Water	41,051	55,518	(14,467)	---	2,310	(16,777)	---	---	---	---	---	---	2,310	7,000
Total	**87,152**	**103,026**	**(15,874)**	**---**	**4,730**	**(20,604)**	**---**	**---**	**---**	**(63,215)**	**---**	**---**	**4,730**	**17,000**
Plymouth														
Field House	392,307	283,217	109,090	22,828	---	131,918	---	---	---	6,342	---	---	---	---
Ice Center	1,593,735	1,736,309	(142,574)	148,444	9,657	(3,787)	---	---	---	1,317,755	137,164	---	9,657	---
Plymouth Towne Square [29]	683,219	710,556	(27,337)	22,824	79,548	(84,061)	---	---	---	(138,000)	72,413	---	79,548	255,000
Solid Waste Management	519,206	1,058,357	(539,151)	257,683	---	(281,468)	---	---	110,472	77,945	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Vicksburg Crossing [29]	1,207,938	812,697	395,241	8,237	301,203	102,275	---	---	---	(60,000)	---	---	298,709	9,435,000
Water Resources	2,810,263	2,781,638	28,625	85,203	---	113,828	---	---	4,500	196,471	293,327	---	---	---
Water and Sewer Utility	15,270,893	17,382,403	(2,111,510)	629,135	87,440	(1,569,815)	---	---	---	1,668,039	1,536,069	---	87,440	920,000
Total	**22,477,561**	**24,765,177**	**(2,287,616)**	**1,174,354**	**477,848**	**(1,591,110)**	**---**	**---**	**114,972**	**3,068,552**	**2,038,973**	**---**	**475,354**	**10,610,000**
Porter														
Water and Sewer [3]	54,642	40,500	14,142	499	1,029	13,612	---	---	---	---	---	---	---	---
Total	**54,642**	**40,500**	**14,142**	**499**	**1,029**	**13,612**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Preston														
Electric	1,902,752	1,804,299	98,453	95,283	67,859	125,877	---	---	---	---	187,735	---	7,236	240,000
Preston Emergency Services	193,547	237,706	(44,159)	9,046	---	(35,113)	---	---	---	---	---	---	---	---
Sewer	281,435	347,917	(66,482)	24,782	32,875	(74,575)	---	---	---	---	717,738	834,400	31,323	79,666
Storm Sewer	60,740	35,654	25,086	---	10,158	14,928	---	---	---	(33,114)	217,837	267,360	10,158	72,785
Water	429,245	303,453	125,792	3,318	32,900	96,210	---	---	---	---	637,723	772,820	30,984	144,638
Total	**2,867,719**	**2,729,029**	**138,690**	**132,429**	**143,792**	**127,327**	**---**	**---**	**---**	**(33,114)**	**1,761,033**	**1,874,580**	**79,701**	**537,089**
Princeton														
Airport	73,327	235,183	(161,856)	254,932	---	93,076	---	254,932	---	(22,100)	233,095	---	---	---
Electric [29]	7,369,946	6,766,710	603,236	133,861	198,645	538,452	---	---	---	---	673,602	---	155,506	510,000
Liquor	3,487,073	3,092,324	394,749	22,150	---	416,899	---	---	---	180,182	---	---	---	---
Sanitary Sewer	1,376,736	1,018,537	358,199	303,409	372,755	288,853	---	282,392	---	---	223,753	119,332	372,755	632,000
Water [29]	1,327,688	850,683	477,005	18,366	181,089	314,282	---	---	---	---	413,786	---	157,179	427,000
Total	**13,634,770**	**11,963,437**	**1,671,333**	**732,718**	**752,489**	**1,651,562**	**---**	**537,324**	**---**	**158,082**	**1,544,236**	**119,332**	**685,440**	**1,569,000**
Prinsburg														
Senior Housing	30,000	16,274	13,726	---	9,373	4,353	---	---	---	---	---	---	9,373	13,445

*Data could not be fully reviewed.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer	146,008	154,369	(8,361)	340	86,601	(94,622)	---	---	---	---	---	---	86,601	47,350
Water	34,495	31,884	2,611	627	4,531	(1,293)	---	---	---	---	---	---	4,531	1,650
Total	**210,503**	**202,527**	**7,976**	**967**	**100,505**	**(91,562)**	**---**	**---**	**---**	**---**	**---**	**---**	**100,505**	**62,445**
Prior Lake														
Sewer	2,432,925	2,468,932	(36,007)	34,017	---	(1,990)	---	---	---	1,343,820	---	---	---	---
Transit Services	---	---	---	25,200	---	25,200	---	---	---	---	---	---	---	---
Water Quality	865,244	560,820	304,424	52,368	---	356,792	---	24,000	2,190	321,769	49,113	---	---	---
Water Utility	3,390,052	2,347,154	1,042,898	72,845	---	1,115,743	---	---	4,550	2,279,145	231,140	---	---	---
Total	**6,688,221**	**5,376,906**	**1,311,315**	**184,430**	**---**	**1,495,745**	**---**	**24,000**	**6,740**	**3,944,734**	**280,253**	**---**	**---**	**---**
Proctor														
Liquor	893,584	891,717	1,867	174	6,000	(3,959)	---	---	---	3,300	289,120	---	---	---
Municipal Golf Course	138,182	196,533	(58,351)	39,983	---	(18,368)	---	---	---	(16,449)	67,405	---	---	---
Public Utilities [4]	2,789,405	2,925,133	(135,728)	57,461	44,684	(122,951)	---	---	372	---	174,576	---	---	---
Sewer	597,036	498,138	98,898	1,947	---	100,845	---	---	---	80,300	---	---	---	---
Total	**4,418,207**	**4,511,521**	**(93,314)**	**99,565**	**50,684**	**(44,433)**	**---**	**---**	**372**	**67,151**	**531,101**	**---**	**---**	**---**
Quamba														
Sewer Fund	---	28,481	(28,481)	40,139	27,312	(15,654)	---	---	---	(73,427)	---	---	27,312	32,000
Total	**---**	**28,481**	**(28,481)**	**40,139**	**27,312**	**(15,654)**	**---**	**---**	**---**	**(73,427)**	**---**	**---**	**27,312**	**32,000**
Racine														
Water and Sewer	158,536	88,602	69,934	---	---	69,934	---	---	---	48,457	7,831	---	---	---
Total	**158,536**	**88,602**	**69,934**	**---**	**---**	**69,934**	**---**	**---**	**---**	**48,457**	**7,831**	**---**	**---**	**---**
Ramsey														
Recycling Utility	307,128	320,901	(13,773)	43,324	---	29,551	---	---	---	10,000	---	---	---	---
Sewer Utility	1,392,101	1,291,509	100,592	138,674	---	239,266	---	---	---	32,000	45,105	---	---	---

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Storm Water Utility	770,812	557,267	213,545	16,540	---	230,085	---	---	---	27,000	---	---	---	---
Street Light Utility	190,872	178,666	12,206	15,752	---	27,958	---	---	---	17,000	227,497	---	---	---
Water Utility	2,045,225	1,278,204	767,021	210,623	---	977,644	---	---	---	38,000	---	---	---	---
Total	**4,706,138**	**3,626,547**	**1,079,591**	**424,913**	**---**	**1,504,504**	**---**	**---**	**---**	**124,000**	**272,602**	**---**	**---**	**---**
Randall														
Electric	455,933	400,962	54,971	3,449	---	58,420	---	---	---	3,613	---	---	---	---
Liquor	539,292	533,126	6,166	10,680	---	16,846	---	---	---	---	---	---	---	---
Natural Gas	269,329	173,240	96,089	143	8,035	88,197	---	---	---	2,339	---	---	8,035	45,000
Solid Waste	49,387	44,379	5,008	1,643	---	6,651	---	---	---	---	---	---	---	---
Water and Sewer [3]	164,481	191,339	(26,858)	28,516	24,638	(22,980)	23,376	---	---	(2,339)	---	496,000	24,638	555,000
Total	**1,478,422**	**1,343,046**	**135,376**	**44,431**	**32,673**	**147,134**	**23,376**	**---**	**---**	**3,613**	**---**	**496,000**	**32,673**	**600,000**
Randolph*														
Water	18,212	9,845	8,367	31,361	---	39,728	---	---	---	---	---	---	---	---
Total	**18,212**	**9,845**	**8,367**	**31,361**	**---**	**39,728**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ranier														
Liquor	446,265	386,401	59,864	3,590	---	63,454	---	---	---	68,468	11,020	---	---	---
Water and Sewer [3]	272,453	315,751	(43,298)	3,532	35,640	(75,406)	---	---	---	13,834	---	---	35,640	18,000
Total	**718,718**	**702,152**	**16,566**	**7,122**	**35,640**	**(11,952)**	**---**	**---**	**---**	**82,302**	**11,020**	**---**	**35,640**	**18,000**
Raymond														
Sewer	175,515	191,118	(15,603)	659,070	---	643,467	---	---	658,911	9,500	335,994	1,974,000	---	1,983,000
Water	86,752	57,374	29,378	---	14,090	15,288	---	---	---	9,500	439,480	659,910	14,090	---
Total	**262,267**	**248,492**	**13,775**	**659,070**	**14,090**	**658,755**	**---**	**---**	**658,911**	**19,000**	**775,474**	**2,633,910**	**14,090**	**1,983,000**
Red Lake Falls														
Garbage	164,880	169,998	(5,118)	---	---	(5,118)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	171,643	183,168	(11,525)	2,323	16,187	(25,389)	---	---	---	(199,911)	39,907	379,050	16,187	472,950
Water	258,795	215,454	43,341	12,200	38,817	16,724	---	---	---	(181,737)	---	675,950	38,817	368,800
Total	**595,318**	**568,620**	**26,698**	**14,523**	**55,004**	**(13,783)**	**---**	**---**	**---**	**(381,648)**	**39,907**	**1,055,000**	**55,004**	**841,750**
Red Wing														
Ambulance	3,764,598	3,872,435	(107,837)	28,091	---	(79,746)	---	---	3,699	---	---	---	---	---
Incinerator	2,640,815	2,496,901	143,914	55,917	138,755	61,076	---	---	---	(1,000,000)	174,777	---	138,755	170,000
Marina	554,370	601,173	(46,803)	---	16,838	(63,641)	---	---	---	84,723	---	---	16,838	---
Refuse Collection and Recycling	2,401,294	2,422,569	(21,275)	62,870	---	41,595	---	---	---	(96,085)	488,946	---	---	---
Sewer Utility	3,667,057	4,140,034	(472,977)	324,244	120,258	(268,991)	---	---	---	123,902	477,459	---	120,258	604,660
Storm Water	1,275,589	657,895	617,694	42,309	---	660,003	---	---	8,706	---	232,372	---	---	---
Water Utility	3,138,063	2,870,663	267,400	357,515	223,831	401,084	---	---	15,093	27,817	514,989	---	223,831	816,000
Total	**17,441,786**	**17,061,670**	**380,116**	**870,946**	**499,682**	**751,380**	**---**	**---**	**27,498**	**(859,643)**	**1,888,543**	**---**	**499,682**	**1,590,660**
Redwood Falls														
Aspenwood Apartments	140,575	109,098	31,477	3,075	57,237	(22,685)	---	---	---	1,600	---	---	57,237	41,618
Electric Utility	6,130,055	5,669,944	460,111	79,156	183,528	355,739	---	---	3,264	390,295	481,271	---	183,528	455,000
Liquor	2,283,952	2,120,323	163,629	6,532	12,035	158,126	---	---	---	100,000	---	---	12,035	40,000
Redwood Area Hospital	25,117,851	22,685,606	2,432,245	387,059	551,478	2,267,826	---	---	19,110	345,100	763,869	---	551,478	615,000
Sewer Utility	776,210	975,674	(199,464)	97,017	20,300	(122,747)	---	---	---	14,000	17,355	---	20,300	114,788
Southwaite Apartments	263,263	176,332	86,931	9,306	75,148	21,089	---	---	---	3,200	---	---	75,148	54,608
Storm Sewer Utility	250,996	208,487	42,509	134,779	1,864	175,424	---	---	---	(4,896)	180,671	---	1,864	3,861
Water Utility	1,200,916	957,423	243,493	19,456	177,625	85,324	---	---	---	81,665	611,622	---	177,625	256,919
Total	**36,163,818**	**32,902,887**	**3,260,931**	**736,380**	**1,079,215**	**2,918,096**	**---**	**---**	**22,374**	**930,964**	**2,054,788**	**---**	**1,079,215**	**1,581,794**

*Data could not be fully reviewed.

**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, 2015

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
Remer														
Ambulance	157,103	261,945	(104,842)	133,596	---	28,754	---	---	---	51,304	820	---	---	---
Liquor	587,819	588,029	(210)	---	---	(210)	---	---	---	14,000	---	---	---	---
Sewer	87,484	46,638	40,846	---	15,901	24,945	---	---	---	4,200	---	---	15,901	21,855
Water	39,267	98,150	(58,883)	---	1,387	(60,270)	---	---	---	(41,000)	---	---	1,387	2,000
Total	**871,673**	**994,762**	**(123,089)**	**133,596**	**17,288**	**(6,781)**	**---**	**---**	**---**	**28,504**	**820**	**---**	**17,288**	**23,855**
Renville														
Sewer Utility	326,175	492,660	(166,485)	40,070	15,123	(141,538)	---	---	---	(140,000)	---	---	12,100	333,519
Water Utility	229,981	255,638	(25,657)	216,585	12,146	178,782	216,585	---	---	140,000	---	---	12,146	217,300
Total	**556,156**	**748,298**	**(192,142)**	**256,655**	**27,269**	**37,244**	**216,585**	**---**	**---**	**---**	**---**	**---**	**24,246**	**550,819**
Revere														
Refuse	4,650	4,541	109	---	---	109	---	---	---	---	---	---	---	---
Sewer	30,765	56,858	(26,093)	82	3,455	(29,466)	---	---	---	---	---	---	3,455	1,300
Water	13,665	18,191	(4,526)	---	---	(4,526)	---	---	---	---	---	---	---	---
Total	**49,080**	**79,590**	**(30,510)**	**82**	**3,455**	**(33,883)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,455**	**1,300**
Rice														
Sewer	190,915	192,432	(1,517)	27,119	12,929	12,673	---	---	---	---	6,900	---	12,929	60,000
Water	134,095	158,728	(24,633)	25,219	---	586	---	---	---	---	6,900	---	---	---
Total	**325,010**	**351,160**	**(26,150)**	**52,338**	**12,929**	**13,259**	**---**	**---**	**---**	**---**	**13,800**	**---**	**12,929**	**60,000**
Rice Lake														
Sewer Fund	164,646	247,126	(82,480)	136,593	96,269	(42,156)	79,165	---	1,395	---	11,300	---	96,269	114,700
Water Fund	299,803	269,507	30,296	96,702	131,929	(4,931)	48,378	---	7,487	---	175,176	---	131,929	70,300
Total	**464,449**	**516,633**	**(52,184)**	**233,295**	**228,198**	**(47,087)**	**127,543**	**---**	**8,882**	**---**	**186,476**	**---**	**228,198**	**185,000**

*Data could not be fully reviewed.

**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, 2015

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
Richfield														
Liquor	10,859,642	10,234,859	624,783	13,621	---	638,404	---	---	---	724,470	140,835	---	---	---
Recreation [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	1,181,739	1,110,483	71,256	379,228	145,427	305,057	---	---	200,000	285,279	720,814	1,580,000	145,427	230,000
Water and Sewer	7,314,887	7,208,849	106,038	142,767	275,674	(26,869)	---	---	10,000	---	1,419,705	3,780,000	275,674	325,000
Total	**19,356,268**	**18,554,191**	**802,077**	**535,616**	**421,101**	**916,592**	**---**	**---**	**210,000**	**1,009,749**	**2,281,354**	**5,360,000**	**421,101**	**555,000**
Richmond														
Civic Arena	168,588	219,172	(50,584)	16,070	350	(34,864)	14,149	---	---	---	3,433	---	---	---
Wastewater	275,417	429,251	(153,834)	98,393	51,769	(107,210)	---	---	---	---	7,157	---	51,769	321,000
Water	273,847	154,828	119,019	49,743	23,225	145,537	---	---	---	121,500	10,599	---	23,225	66,000
Total	**717,852**	**803,251**	**(85,399)**	**164,206**	**75,344**	**3,463**	**14,149**	**---**	**---**	**121,500**	**21,189**	**---**	**74,994**	**387,000**
Riverton														
Sewer	11,149	99,390	(88,241)	153,795	6,114	59,440	---	59,250	---	---	123,556	112,500	1,680	3,859
Water	16,829	44,807	(27,978)	51,393	4,204	19,211	128	19,750	---	---	32,705	37,500	560	1,286
Total	**27,978**	**144,197**	**(116,219)**	**205,188**	**10,318**	**78,651**	**128**	**79,000**	**---**	**---**	**156,261**	**150,000**	**2,240**	**5,145**
Robbinsdale														
Broadway Court	792,501	564,851	227,650	8,178	200,110	35,718	---	---	---	---	13,816	3,749,294	200,110	3,765,000
Deputy Registrar	489,175	380,960	108,215	3,444	---	111,659	---	---	---	50,000	---	---	---	---
Liquor	3,293,452	3,193,068	100,384	4,901	---	105,285	---	---	---	135,358	2,700	---	---	---
Sanitary Sewer Utility	1,833,145	1,544,815	288,330	18,614	83,559	223,385	---	---	---	57,508	1,144,157	842,716	83,559	405,000
Solid Waste Removal	1,606,246	1,195,337	410,909	60,066	---	470,975	---	---	---	194,642	---	---	---	---
Storm Sewer Utility	878,926	732,632	146,294	487,270	53,772	579,792	---	---	483,000	29,599	1,321,849	1,372,726	53,772	300,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water Utility	1,663,593	1,010,995	652,598	26,988	60,820	618,766	---	---	---	37,952	859,486	757,915	60,820	390,000
Total	**10,557,038**	**8,622,658**	**1,934,380**	**609,461**	**398,261**	**2,145,580**	**---**	**---**	**483,000**	**505,059**	**3,342,008**	**6,722,651**	**398,261**	**4,860,000**
Rochester														
Electric Utility	145,855,844	127,567,824	18,288,020	239,919	4,104,555	14,423,384	---	---	---	8,383,748	20,394,704	---	3,421,290	6,090,000
Parking	6,847,212	4,286,233	2,560,979	130,220	---	2,691,199	---	---	577	814,623	1,261,363	---	---	---
Sewer Utility	27,487,183	17,862,987	9,624,196	609,153	4,054,380	6,178,969	---	---	9,219	1,688,472	1,705,141	14,156,000	4,019,680	20,525,000
Storm Water Utility	6,060,977	3,777,928	2,283,049	61,602	---	2,344,651	---	---	---	444,821	1,143,117	---	---	---
Water Utility	8,660,906	8,527,042	133,864	53,274	66,672	120,466	---	---	---	344,059	2,204,056	---	6	---
Total	**194,912,122**	**162,022,014**	**32,890,108**	**1,094,168**	**8,225,607**	**25,758,669**	**---**	**---**	**9,796**	**11,675,723**	**26,708,381**	**14,156,000**	**7,440,976**	**26,615,000**
Rockford														
Sewer	698,872	500,777	198,095	8,210	88,738	117,567	---	---	---	87,650	631,179	---	88,738	154,006
Water	606,243	406,571	199,672	53,966	75,309	178,329	---	---	---	87,650	154,078	---	75,309	205,000
Total	**1,305,115**	**907,348**	**397,767**	**62,176**	**164,047**	**295,896**	**---**	**---**	**---**	**175,300**	**785,257**	**---**	**164,047**	**359,006**
Rockville														
Sewer	255,748	448,326	(192,578)	175,425	431,117	(448,270)	10,977	---	105	---	---	---	62,720	502,450
Water	144,474	169,354	(24,880)	26,952	47,733	(45,661)	---	---	---	(17,160)	---	---	48,725	105,000
Total	**400,222**	**617,680**	**(217,458)**	**202,377**	**478,850**	**(493,931)**	**10,977**	**---**	**105**	**(17,160)**	**---**	**---**	**111,445**	**607,450**
Rogers														
Liquor	3,350,959	3,000,309	350,650	(454)	12,503	337,693	---	---	---	214,534	19,769	---	12,503	315,000
Sewer	841,703	976,244	(134,541)	61,308	7,189	(80,422)	---	---	---	116,643	275,794	---	7,189	190,821
Storm Sewer	510,368	566,481	(56,113)	5,730	---	(50,383)	---	---	---	15,000	---	---	---	---
Water	930,066	1,255,109	(325,043)	46,052	32,953	(311,944)	---	---	---	114,276	818,478	---	32,953	100,000
Total	**5,633,096**	**5,798,143**	**(165,047)**	**112,636**	**52,645**	**(105,056)**	**---**	**---**	**---**	**460,453**	**1,114,041**	**---**	**52,645**	**605,821**

*Data could not be fully reviewed.

**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, 2015

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
Rollingstone														
Sewer	78,272	70,848	7,424	989	5,237	3,176	---	---	---	3,000	---	---	5,237	31,000
Water	70,068	77,615	(7,547)	394	---	(7,153)	---	---	---	8,000	---	---	---	---
Total	**148,340**	**148,463**	**(123)**	**1,383**	**5,237**	**(3,977)**	**---**	**---**	**---**	**11,000**	**---**	**---**	**5,237**	**31,000**
Roscoe														
Sewer	15,649	29,535	(13,886)	39,251	5,683	19,682	---	---	---	(5,749)	---	---	5,683	35,652
Water	8,999	13,131	(4,132)	---	---	(4,132)	---	---	---	(4,132)	---	---	---	---
Total	**24,648**	**42,666**	**(18,018)**	**39,251**	**5,683**	**15,550**	**---**	**---**	**---**	**(9,881)**	**---**	**---**	**5,683**	**35,652**
Rose Creek														
Water and Sewer	53,315	60,758	(7,443)	935	4,651	(11,159)	---	---	---	---	---	---	4,651	10,000
Total	**53,315**	**60,758**	**(7,443)**	**935**	**4,651**	**(11,159)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,651**	**10,000**
Roseau														
Electric	4,124,750	3,650,141	474,609	---	---	474,609	---	---	---	300,000	18,439	---	---	---
Garbage Collection	416,368	395,703	20,665	14,000	---	34,665	---	---	---	---	162,248	---	---	---
Liquor	1,973,810	1,633,402	340,408	260	---	340,668	---	---	---	300,000	---	---	---	---
Roseau Court Townhomes	193,764	185,613	8,151	1,813	18,663	(8,699)	---	---	---	36,071	---	---	18,663	9,042
Sewer Service	361,189	448,014	(86,825)	5,142	3,441	(85,124)	5,142	---	---	100,000	45,327	---	3,441	59,195
Water	397,504	576,455	(178,951)	---	---	(178,951)	---	---	---	100,000	42,283	---	---	---
Total	**7,467,385**	**6,889,328**	**578,057**	**21,215**	**22,104**	**577,168**	**5,142**	**---**	**---**	**836,071**	**268,297**	**---**	**22,104**	**68,237**
Rosemount														
Arena	408,874	497,838	(88,964)	698	---	(88,266)	---	---	---	(126,500)	---	---	---	---
Sewer	1,588,408	2,575,330	(986,922)	362,532	755,459	(1,379,849)	---	---	---	---	7,750	---	---	---
Storm Water	1,109,201	1,106,480	2,721	511,159	11,046	502,834	---	---	---	(204,326)	494,045	---	11,046	175,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	1,731,316	2,189,660	(458,344)	914,352	30,121	425,887	---	---	---	355,000	547,847	1,615,522	29,627	235,000
Total	**4,837,799**	**6,369,308**	**(1,531,509)**	**1,788,741**	**796,626**	**(539,394)**	**---**	**---**	**---**	**24,174**	**1,049,642**	**1,615,522**	**40,673**	**410,000**
Roseville														
Golf	340,967	322,321	18,646	5,090	---	23,736	---	---	---	20,000	---	---	---	---
Sanitary Sewer	4,561,235	3,541,971	1,019,264	107,113	---	1,126,377	---	---	---	285,000	1,476,197	---	---	---
Solid Waste and Recycling	348,965	463,018	(114,053)	90,420	---	(23,633)	---	---	89,251	12,000	---	---	---	---
Storm Water	1,696,055	1,120,225	575,830	167,780	---	743,610	---	---	100,000	2,580,000	1,493,786	---	---	---
Water	6,643,628	5,698,196	945,432	16,618	---	962,050	---	---	---	(2,115,000)	1,067,970	---	---	---
Total	**13,590,850**	**11,145,731**	**2,445,119**	**387,021**	**---**	**2,832,140**	**---**	**---**	**189,251**	**782,000**	**4,037,953**	**---**	**---**	**---**
Rothsay														
Sewer	86,354	78,775	7,579	401,037	13,280	395,336	---	401,037	---	---	369,194	---	13,280	---
Water	77,983	72,337	5,646	24,046	6,543	23,149	24,046	---	---	---	1,155	---	6,543	54,004
Total	**164,337**	**151,112**	**13,225**	**425,083**	**19,823**	**418,485**	**24,046**	**401,037**	**---**	**---**	**370,349**	**---**	**19,823**	**54,004**
Round Lake														
Broadband	1,363	---	1,363	---	---	1,363	---	---	---	---	---	---	---	---
Electric	513,334	381,759	131,575	77	---	131,652	---	---	---	50,000	---	---	---	---
Gas	225,973	224,586	1,387	1,563	---	2,950	---	---	---	---	22,759	---	---	---
Internet	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	113,381	123,036	(9,655)	---	13	(9,668)	---	---	---	---	---	---	---	---
Pit-Stop	660,538	684,927	(24,389)	---	---	(24,389)	---	---	---	---	---	---	---	---
Sewer	25,815	54,961	(29,146)	40	---	(29,106)	---	---	---	---	3,899	---	---	---
Water	101,490	88,818	12,672	3,711	---	16,383	---	---	---	---	---	---	---	---
Total	**1,641,894**	**1,558,087**	**83,807**	**5,391**	**13**	**89,185**	**---**	**---**	**---**	**50,000**	**26,658**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Royalton														
Refuse	97,778	104,741	(6,963)	2,648	---	(4,315)	---	---	---	300	---	---	---	---
Sewer	254,758	113,563	141,195	7,966	42,918	106,243	5,640	---	---	12,395	5,240	---	42,918	71,750
Water	184,471	192,921	(8,450)	1,239,336	16,895	1,213,991	623	---	---	20,140	932,681	1,230,000	16,895	27,250
Total	**537,007**	**411,225**	**125,782**	**1,249,950**	**59,813**	**1,315,919**	**6,263**	**---**	**---**	**32,835**	**937,921**	**1,230,000**	**59,813**	**99,000**
Rush City														
Liquor	1,123,015	1,084,800	38,215	1,148	---	39,363	---	---	---	20,000	2,162	---	---	---
Sewer	583,684	316,431	267,253	19,080	11,513	274,820	---	---	---	124,580	906	---	11,513	216,000
Sewer Access/Hookup	2,500	---	2,500	---	---	2,500	---	---	---	---	---	---	---	---
Storm Sewer	28,662	2,381	26,281	---	---	26,281	---	---	---	53,500	---	---	---	---
Water	605,128	416,958	188,170	13,247	14,091	187,326	---	---	---	119,621	907	---	14,091	223,000
Water Access/Hookup	2,000	---	2,000	---	---	2,000	---	---	---	---	---	---	---	---
Total	**2,344,989**	**1,820,570**	**524,419**	**33,475**	**25,604**	**532,290**	**---**	**---**	**---**	**317,701**	**3,975**	**---**	**25,604**	**439,000**
Rushford														
Electric	1,712,330	1,584,246	128,084	37,697	19,667	146,114	---	---	---	385,000	148,167	---	20,885	70,000
Liquor Store Building [32]	---	25,336	(25,336)	---	8	(25,344)	---	---	---	---	---	---	---	---
Sewer	533,357	461,781	71,576	1,201	19,949	52,828	---	---	---	(467,000)	103,555	350,666	21,099	157,591
Water	570,056	410,938	159,118	---	32,543	126,575	---	---	---	16,000	147,721	171,451	36,369	225,638
Total	**2,815,743**	**2,482,301**	**333,442**	**38,898**	**72,167**	**300,173**	**---**	**---**	**---**	**(66,000)**	**399,443**	**522,117**	**78,353**	**453,229**
Rushford Village														
Sewer	73,038	54,281	18,757	721	1,850	17,628	---	---	---	---	---	---	1,850	18,026
Water	54,154	37,428	16,726	397	4,044	13,079	---	---	---	---	---	---	4,044	14,000
Total	**127,192**	**91,709**	**35,483**	**1,118**	**5,894**	**30,707**	**---**	**---**	**---**	**---**	**---**	**---**	**5,894**	**32,026**

*Data could not be fully reviewed.

**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, 2015

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
Rushmore														
Electric	245,055	236,066	8,989	18,799	---	27,788	---	---	---	---	---	---	---	---
Sewer	75,128	60,952	14,176	654	2,707	12,123	---	---	---	---	---	---	2,707	23,000
Water	57,829	95,520	(37,691)	---	---	(37,691)	---	---	---	---	26,593	---	---	---
Total	**378,012**	**392,538**	**(14,526)**	**19,453**	**2,707**	**2,220**	**---**	**---**	**---**	**---**	**26,593**	**---**	**2,707**	**23,000**
Russell														
Liquor	319,704	276,233	43,471	1,181	---	44,652	---	---	---	---	7,472	---	---	---
Refuse	24,917	25,353	(436)	109	---	(327)	---	---	---	---	---	---	---	---
Sewer	30,755	89,837	(59,082)	2,316	---	(56,766)	38	---	---	---	---	---	---	---
Water	59,508	67,508	(8,000)	422	---	(7,578)	140	---	---	---	---	---	---	---
Total	**434,884**	**458,931**	**(24,047)**	**4,028**	**---**	**(20,019)**	**178**	**---**	**---**	**---**	**7,472**	**---**	**---**	**---**
Ruthton														
Garbage	17,236	16,339	897	56	---	953	---	---	---	---	---	---	---	---
Sewer	31,704	43,373	(11,669)	155	2,388	(13,902)	---	---	---	---	---	---	---	---
Water	52,853	43,568	9,285	13,719	5,595	17,409	---	---	---	---	---	---	5,323	20,000
Total	**101,793**	**103,280**	**(1,487)**	**13,930**	**7,983**	**4,460**	**---**	**---**	**---**	**---**	**---**	**---**	**5,323**	**20,000**
Sabin														
Garbage	43,719	37,632	6,087	---	---	6,087	---	---	---	---	---	---	---	---
Mosquito Control	4,974	4,135	839	---	---	839	---	---	---	---	---	---	---	---
Recycling	8,675	9,085	(410)	---	---	(410)	---	---	---	---	---	---	---	---
Sewer	49,854	41,580	8,274	3,909	2,709	9,474	---	---	---	(8,529)	---	---	2,709	5,000
Water	143,809	98,046	45,763	40,861	28,698	57,926	40,861	---	---	(8,529)	---	---	28,698	76,290
Total	**251,031**	**190,478**	**60,553**	**44,770**	**31,407**	**73,916**	**40,861**	**---**	**---**	**(17,058)**	**---**	**---**	**31,407**	**81,290**

*Data could not be fully reviewed.

**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, 2015

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
Sacred Heart														
Economic Development Authority	74,641	63,660	10,981	19,017	25,332	4,666	---	---	---	---	---	---	25,322	34,170
Liquor	519,186	525,621	(6,435)	13,715	---	7,280	---	---	---	---	5,197	---	---	---
Sewer Fund	64,845	100,646	(35,801)	74,820	4,844	34,175	74,322	---	---	---	1,418	---	4,831	79,489
Storm Sewer	35,948	---	35,948	---	---	35,948	---	---	---	---	---	---	---	---
Water Fund	105,171	124,830	(19,659)	691	1,523	(20,491)	---	---	---	---	3,139	---	---	---
Total	**799,791**	**814,757**	**(14,966)**	**108,243**	**31,699**	**61,578**	**74,322**	**---**	**---**	**---**	**9,754**	**---**	**30,153**	**113,659**
Saint Anthony [Hennepin]														
Liquor	5,893,916	5,720,272	173,644	76,287	---	249,931	---	---	---	249,049	---	---	---	---
Sewer	953,568	1,037,969	(84,401)	---	---	(84,401)	---	---	---	---	107,993	---	10,363	57,500
Stormwater Utility	---	---	---	---	---	---	---	---	---	(179,701)	---	---	---	---
Water	900,412	854,523	45,889	16,890	20,726	42,053	---	---	---	15,000	107,994	---	10,363	57,500
Water Filtration and Purification	---	185,114	(185,114)	127,549	---	(57,565)	---	---	---	170,564	---	---	---	---
Total	**7,747,896**	**7,797,878**	**(49,982)**	**220,726**	**20,726**	**150,018**	**---**	**---**	**---**	**254,912**	**215,987**	**---**	**20,726**	**115,000**
Saint Augusta														
Sewer	260,924	306,890	(45,966)	17,744	73,096	(101,318)	---	---	---	---	---	---	73,096	316,260
Street Utility	4,348	3,907	441	24	---	465	---	---	---	---	---	---	---	---
Water	211,043	279,488	(68,445)	6,460	31,447	(93,432)	---	---	---	(155,000)	---	---	31,447	148,740
Total	**476,315**	**590,285**	**(113,970)**	**24,228**	**104,543**	**(194,285)**	**---**	**---**	**---**	**(155,000)**	**---**	**---**	**104,543**	**465,000**
Saint Bonifacius														
Sewer	287,775	256,184	31,591	---	---	31,591	---	---	---	36,677	---	---	---	---
Storm Sewer	63,324	27,404	35,920	---	4,284	31,636	---	---	---	(7,913)	---	---	4,284	25,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	373,388	282,695	90,693	---	16,955	73,738	---	---	---	104,291	---	---	16,955	117,000
Total	**724,487**	**566,283**	**158,204**	**---**	**21,239**	**136,965**	**---**	**---**	**---**	**133,055**	**---**	**---**	**21,239**	**142,000**
Saint Charles														
Ambulance	188,341	192,060	(3,719)	17,431	---	13,712	---	---	---	6,500	---	---	---	---
Electric	2,780,177	2,283,846	496,331	34,993	52,578	478,746	---	---	---	120,000	304,204	---	52,578	230,000
Garbage	215,120	208,079	7,041	54	---	7,095	---	---	---	---	---	---	---	---
Sewer	684,321	626,868	57,453	6,579	---	64,032	---	---	---	12,000	---	---	---	---
Storm Water	101,149	24,133	77,016	31	---	77,047	---	---	---	---	---	---	---	---
Water	531,955	443,630	88,325	15,588	17,403	86,510	---	---	---	13,300	208,930	---	17,403	21,977
Total	**4,501,063**	**3,778,616**	**722,447**	**74,676**	**69,981**	**727,142**	**---**	**---**	**---**	**151,800**	**513,134**	**---**	**69,981**	**251,977**
Saint Clair														
Refuse	54,715	54,152	563	---	---	563	---	---	---	---	---	---	---	---
Sewer	233,930	206,844	27,086	14,963	14,044	28,005	14,963	---	---	(90,000)	---	---	14,044	187,211
Water	138,120	146,177	(8,057)	28,314	43,454	(23,197)	17,541	---	---	(90,000)	6,745	---	43,454	93,000
Total	**426,765**	**407,173**	**19,592**	**43,277**	**57,498**	**5,371**	**32,504**	**---**	**---**	**(180,000)**	**6,745**	**---**	**57,498**	**280,211**
Saint Cloud														
Civic Center	1,655,125	3,209,055	(1,553,930)	2,169,788	1,054,486	(438,628)	2,053,933	339,501	1,474,879	1,531,274	1,359,010	---	1,054,486	---
Housing and Redevelopment Authority [29]	2,836,787	12,178,167	(9,341,380)	9,581,081	192,723	46,978	343,849	7,730,104	736,508	---	243,254	---	192,723	994,830
Hydroelectric Utility	2,278,962	873,203	1,405,759	13,117	240,857	1,178,019	---	---	---	450,000	641,851	---	240,857	1,400,000
Municipal Athletic Complex	1,475,537	1,938,655	(463,118)	114,339	117,909	(466,688)	45,249	---	---	(531,274)	(3,005)	128,858	117,909	473,689
Parking System	1,802,845	1,893,123	(90,278)	22,079	157,423	(225,622)	---	---	---	(20,030)	158,413	---	157,423	185,000
Refuse Service	3,377,600	3,567,571	(189,971)	14,597	---	(175,374)	---	---	---	---	163,654	---	---	---
Storm Water Utility	857,802	1,088,859	(231,057)	42,754	---	(188,303)	---	---	---	48,347	431,504	---	---	---

*Data could not be fully reviewed.

**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, 2015

Name of City and Enterprise [footnotes]	Operating Revenue	Operating Expense**	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Street Light Utility	1,099,251	1,140,271	(41,020)	966	---	(40,054)	---	---	---	---	81,455	---	---	---
Wastewater Utility	8,764,172	10,117,154	(1,352,982)	584,710	920,339	(1,688,611)	---	---	274	578,796	921,445	---	920,339	3,219,539
Water Utility	9,988,299	9,622,413	365,886	87,776	273,263	180,399	---	---	---	246,423	3,237,866	1,837,164	273,263	844,000
Total	**34,136,380**	**45,628,471**	**(11,492,091)**	**12,631,207**	**2,957,000**	**(1,817,884)**	**2,443,031**	**8,069,605**	**2,211,661**	**2,303,536**	**7,235,447**	**1,966,022**	**2,957,000**	**7,117,058**
Saint Francis														
Liquor	2,157,141	1,986,813	170,328	12,474	---	182,802	---	---	---	60,000	10,676	---	---	---
Sewer	991,906	863,198	128,708	20,180	186,064	(37,176)	---	---	---	103,800	7,715,357	---	157,322	425,750
Water	1,185,841	912,529	273,312	23,497	255,364	41,445	---	---	---	101,080	2,570	16,905,000	255,364	617,250
Total	**4,334,888**	**3,762,540**	**572,348**	**56,151**	**441,428**	**187,071**	**---**	**---**	**---**	**264,880**	**7,728,603**	**16,905,000**	**412,686**	**1,043,000**
Saint Hilaire														
Liquor	429,610	439,757	(10,147)	329	---	(9,818)	---	---	---	---	14,005	---	---	---
Sewer	75,799	69,760	6,039	---	6,330	(291)	---	---	---	1,241	---	---	6,330	40,795
Water	28,605	20,773	7,832	---	---	7,832	---	---	---	---	---	---	---	---
Total	**534,014**	**530,290**	**3,724**	**329**	**6,330**	**(2,277)**	**---**	**---**	**---**	**1,241**	**14,005**	**---**	**6,330**	**40,795**
Saint James														
Economic Development Authority - Housing	147,892	77,880	70,012	2,038	16,450	55,600	---	---	---	18,000	---	---	16,450	45,887
Electric	5,086,092	4,596,598	489,494	36,351	17,308	508,537	---	---	---	350,000	57,621	---	17,308	405,000
Liquor	1,047,207	882,396	164,811	5,654	---	170,465	---	---	---	77,860	6,685	---	---	---
Wastewater Treatment	1,138,534	980,847	157,687	15,824	105,133	68,378	---	---	---	4,855	50,055	---	105,133	346,000
Water	1,008,914	808,974	199,940	25,004	68,651	156,293	---	---	---	8,000	586,975	1,035,000	68,651	150,000
Total	**8,428,639**	**7,346,695**	**1,081,944**	**84,871**	**207,542**	**959,273**	**---**	**---**	**---**	**458,715**	**701,336**	**1,035,000**	**207,542**	**946,887**
Saint Joseph														
Refuse	284,585	287,877	(3,292)	3,382	---	90	---	---	---	750	302	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	840,148	848,367	(8,219)	21,161	158,874	(145,932)	---	---	---	(247,350)	139,360	---	158,874	505,220
Storm Sewer	98,133	180,681	(82,548)	3,204	---	(79,344)	---	---	---	18,765	302	---	---	---
Street Light Utility	60,564	53,751	6,813	209	---	7,022	---	---	---	---	---	---	---	---
Water	770,889	762,423	8,466	121,848	159,297	(28,983)	44,656	---	---	(217,815)	103,329	---	159,297	525,000
Total	**2,054,319**	**2,133,099**	**(78,780)**	**149,804**	**318,171**	**(247,147)**	**44,656**	**---**	**---**	**(445,650)**	**243,293**	**---**	**318,171**	**1,030,220**
Saint Leo														
Refuse	7,819	7,227	592	---	---	592	---	---	---	---	---	---	---	---
Sewer	14,396	16,143	(1,747)	116	---	(1,631)	---	---	---	---	7,530	---	---	---
Water	14,951	12,010	2,941	153	---	3,094	---	---	---	---	---	---	---	---
Total	**37,166**	**35,380**	**1,786**	**269**	**---**	**2,055**	**---**	**---**	**---**	**---**	**7,530**	**---**	**---**	**---**
Saint Louis Park														
Sewer Utility	6,111,998	4,935,554	1,176,444	5,309	15,120	1,166,633	---	---	---	1,344,487	---	---	5,626	16,000
Solid Waste	3,189,566	2,908,375	281,191	129,211	---	410,402	---	---	---	214,186	---	---	---	---
Storm Water Utility	2,469,056	1,309,431	1,159,625	19,132	46,628	1,132,129	---	---	---	841,524	---	---	46,551	1,090,200
Water Utility	5,750,192	4,213,408	1,536,784	53,801	336,872	1,253,713	---	---	---	1,292,652	2,335,774	---	321,505	2,083,800
Total	**17,520,812**	**13,366,768**	**4,154,044**	**207,453**	**398,620**	**3,962,877**	**---**	**---**	**---**	**3,692,849**	**2,335,774**	**---**	**373,682**	**3,190,000**
Saint Martin														
Sewer	59,524	39,799	19,725	---	---	19,725	---	---	---	---	---	---	---	---
Water	72,414	61,037	11,377	2,639	84	13,932	---	---	---	32,000	---	---	84	6,620
Total	**131,938**	**100,836**	**31,102**	**2,639**	**84**	**33,657**	**---**	**---**	**---**	**32,000**	**---**	**---**	**84**	**6,620**
Saint Michael														
Recycling	170,123	196,080	(25,957)	26,520	---	563	---	---	---	---	---	---	---	---
Sewer	1,914,336	1,365,147	549,189	36,307	111,356	474,140	---	---	---	102,511	676,113	---	111,356	385,250

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	218,336	157,001	61,335	1,920	8,078	55,177	---	---	---	105,467	39,603	---	8,078	2,837
Water	538,698	556,996	(18,298)	18,364	31,133	(31,067)	---	---	---	7,177	246,425	---	31,133	43,621
Total	**2,841,493**	**2,275,224**	**566,269**	**83,111**	**150,567**	**498,813**	**---**	**---**	**---**	**215,155**	**962,141**	**---**	**150,567**	**431,708**
Saint Paul														
Housing and Redevelopment Authority - Loan	3,820,711	3,589,939	230,772	560,292	66,726	724,338	---	41,774	362,343	(1,651,430)	---	---	17,000	---
Housing and Redevelopment Authority - Lofts	964,050	610,792	353,258	819,001	561,885	610,374	656,206	---	---	5,675,189	---	---	552,841	585,000
Housing and Redevelopment Authority - Parking	14,856,306	9,584,405	5,271,901	1,271,099	2,473,665	4,069,335	1,124,374	---	---	1,448,000	926,112	---	2,289,008	3,565,000
Housing and Redevelopment Authority - Penfield	4,924,670	3,107,182	1,817,488	30	1,480,034	337,484	---	---	---	326,877	218,212	---	1,251,492	654,796
Impound Lot	1,582,430	2,501,746	(919,316)	---	---	(919,316)	---	---	---	2,724	---	---	---	---
Parks Special Services	2,598,576	2,539,095	59,481	27,791	234,280	(147,008)	---	---	---	1,339	544,283	---	234,280	325,000
Port Authority	11,521,193	11,724,911	(203,718)	---	4,103,283	(4,307,001)	---	---	---	---	1,996,648	---	3,122,000	4,730,129
Regional Water Services	57,542,763	44,343,013	13,199,750	927,865	1,401,636	12,725,979	---	---	77,960	---	11,401,767	---	920,927	4,178,754
River Print	1,306,887	1,346,592	(39,705)	---	---	(39,705)	---	---	---	---	---	---	---	---
RiverCentre Convention and Visitors Authority	13,509,859	13,572,064	(62,205)	5,478,605	---	5,416,400	---	---	---	---	48,597	120,000	---	---
Sewer Utility	52,033,538	42,945,034	9,088,504	346,327	3,039,804	6,395,027	---	---	---	5,098,900	9,041,207	8,764,271	3,039,804	5,502,132
Total	**164,660,983**	**135,864,773**	**28,796,210**	**9,431,010**	**13,361,313**	**24,865,907**	**1,780,580**	**41,774**	**440,303**	**10,901,599**	**24,176,826**	**8,884,271**	**11,427,352**	**19,540,811**
Saint Paul Park														
Sewer	647,225	590,048	57,177	484	---	57,661	---	---	---	64,312	---	---	---	---
Water	524,146	560,204	(36,058)	87,255	15,034	36,163	---	---	3,184	(38,712)	---	---	15,034	42,468
Total	**1,171,371**	**1,150,252**	**21,119**	**87,739**	**15,034**	**93,824**	**---**	**---**	**3,184**	**25,600**	**---**	**---**	**15,034**	**42,468**
Saint Peter														
Electric Utility	10,777,005	9,316,748	1,460,257	24,153	404,482	1,079,928	---	---	1,408	841,913	850,066	3,540,000	404,482	4,165,000
Environmental Services	815,663	810,888	4,775	1,755	---	6,530	---	---	326	---	5,749	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Heartland Transit	100,220	337,148	(236,928)	248,882	---	11,954	---	211,867	36,978	---	---	---	---	---
Hospital	26,986,989	25,877,480	1,109,509	121,108	454,488	776,129	---	---	---	---	---	---	454,488	7,310,912
Housing and Redevelopment Authority	311,392	380,929	(69,537)	92,029	---	22,492	---	91,570	---	---	---	---	---	---
Long-Term Care Facility	801,544	226,248	575,296	918	540,678	35,536	---	---	---	---	---	---	540,678	262,081
Medical Office Building	310,107	254,673	55,434	749	133,589	(77,406)	---	---	---	---	---	---	133,589	75,000
Storm Water	615,673	537,817	77,856	3,246	4,405	76,697	---	---	43	25,868	304,354	---	4,405	40,625
Telecommunications	142,669	14,264	128,405	135	---	128,540	---	---	---	142,669	---	---	---	---
Waste Water Utility	3,978,265	2,492,423	1,485,842	6,171	246,270	1,245,743	---	---	1,048	233,893	464,457	---	246,270	1,206,375
Water Utility	2,902,935	2,606,868	296,067	8,002	478,712	(174,643)	---	---	756	252,129	347,192	---	478,712	905,000
Total	**47,742,462**	**42,855,486**	**4,886,976**	**507,148**	**2,262,624**	**3,131,500**	**---**	**303,437**	**40,559**	**1,496,472**	**1,971,818**	**3,540,000**	**2,262,624**	**13,964,993**
Sanborn														
Garbage	22,485	20,820	1,665	---	---	1,665	---	---	---	---	---	---	---	---
Sewage Disposal	36,858	18,498	18,360	5,954	1,942	22,372	---	---	---	---	---	---	1,942	3,000
Water	77,781	83,992	(6,211)	20,287	52,952	(38,876)	---	---	---	---	11,331	789,536	32,488	823,000
Total	**137,124**	**123,310**	**13,814**	**26,241**	**54,894**	**(14,839)**	**---**	**---**	**---**	**---**	**11,331**	**789,536**	**34,430**	**826,000**
Sandstone														
Sewer	308,928	337,064	(28,136)	41,342	---	13,206	---	---	---	250	---	---	---	---
Storm Sewer	41,299	28,561	12,738	256	---	12,994	---	---	---	105,400	---	---	---	---
Water	224,353	238,315	(13,962)	886	---	(13,076)	---	---	---	38,000	---	---	---	---
Wild River Apartments	656,049	467,515	188,534	19	117,787	70,766	---	---	---	(58,216)	---	---	117,787	210,000
Total	**1,230,629**	**1,071,455**	**159,174**	**42,503**	**117,787**	**83,890**	**---**	**---**	**---**	**85,434**	**---**	**---**	**117,787**	**210,000**
Sartell														
Sewer	1,877,453	1,948,788	(71,335)	1,054	327,267	(397,548)	---	---	---	(577,888)	312,091	---	327,267	996,365

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Storm Water	378,842	490,269	(111,427)	363	---	(111,064)	---	---	---	253,689	4,641	---	---	---
Water	1,624,006	1,941,186	(317,180)	44,017	429,610	(702,773)	---	---	---	(640,466)	---	---	429,610	870,000
Total	**3,880,301**	**4,380,243**	**(499,942)**	**45,434**	**756,877**	**(1,211,385)**	**---**	**---**	**---**	**(964,665)**	**316,732**	**---**	**756,877**	**1,866,365**
Sauk Centre														
Housing and Redevelopment Authority [14][29]	22,534	269,605	(247,071)	1,471	---	(245,600)	---	100,041	---	---	78,521	---	---	---
Public Utilities Commission - Electric [29]	5,209,506	5,330,092	(120,586)	157,711	38,754	(1,629)	---	---	---	---	513,630	---	---	---
Public Utilities Commission - Sewer [29]	1,064,604	899,408	165,196	17,161	115,220	67,137	---	---	---	---	26,985	---	115,220	334,615
Public Utilities Commission - Water [29]	717,490	579,014	138,476	54,856	15,137	178,195	---	---	---	---	194,729	---	15,137	135,000
Total	**7,014,134**	**7,078,119**	**(63,985)**	**231,199**	**169,111**	**(1,897)**	**---**	**100,041**	**---**	**---**	**813,865**	**---**	**130,357**	**469,615**
Sauk Rapids														
Liquor	2,664,675	2,497,129	167,546	4,852	---	172,398	---	---	---	90,000	---	---	---	---
Sewer	1,422,589	1,362,153	60,436	193,819	96,249	158,006	---	---	---	---	334,379	---	96,249	336,315
Storm Water	241,842	365,981	(124,139)	2,481	11,438	(133,096)	---	---	---	---	---	---	---	---
Street Light	193,523	224,227	(30,704)	6,638	---	(24,066)	---	---	---	---	---	---	---	---
Water	1,674,249	1,613,086	61,163	217,260	142,441	135,982	---	9,900	---	---	1,234,877	---	142,441	600,000
Total	**6,196,878**	**6,062,576**	**134,302**	**425,050**	**250,128**	**309,224**	**---**	**9,900**	**---**	**90,000**	**1,569,256**	**---**	**238,690**	**936,315**
Savage														
Liquor	3,705,763	3,623,674	82,089	---	37,660	44,429	---	---	---	---	---	---	37,660	145,000
Sports Center	492,875	381,615	111,260	2,141	85,028	28,373	---	---	---	---	---	---	85,028	295,000
Storm Water	1,305,204	1,657,260	(352,056)	160,105	27,182	(219,133)	---	---	---	(250,000)	24,030	---	27,182	493,000
Street Light Utility	351,997	335,488	16,509	4,532	---	21,041	---	---	---	---	---	---	---	---
Water and Sewer [3]	7,059,609	8,004,711	(945,102)	79,551	396,725	(1,262,276)	---	---	---	(1,792,609)	324,821	3,075,000	396,725	3,133,000
Total	**12,915,448**	**14,002,748**	**(1,087,300)**	**246,329**	**546,595**	**(1,387,566)**	**---**	**---**	**---**	**(2,042,609)**	**348,851**	**3,075,000**	**546,595**	**4,066,000**

*Data could not be fully reviewed.

**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, 2015

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
Scandia														
Sewer	68,030	101,179	(33,149)	7,064	---	(26,085)	---	---	---	---	102,650	---	---	---
Uptown Sewer Fund	18,183	16,821	1,362	---	---	1,362	---	---	---	---	---	---	---	---
Total	**86,213**	**118,000**	**(31,787)**	**7,064**	**---**	**(24,723)**	**---**	**---**	**---**	**---**	**102,650**	**---**	**---**	**---**
Scanlon														
Water and Sewer [3]	452,584	408,922	43,662	1,873	27,522	18,013	---	---	---	---	523,838	830,000	18,350	---
Total	**452,584**	**408,922**	**43,662**	**1,873**	**27,522**	**18,013**	**---**	**---**	**---**	**---**	**523,838**	**830,000**	**18,350**	**---**
Seaforth														
Garbage	3,128	1,950	1,178	---	6	1,172	---	---	---	---	---	---	---	---
Wastewater	27,650	88,746	(61,096)	746,285	5,063	680,126	---	379,250	367,000	---	684,754	---	5,063	2,000
Water	20,279	24,645	(4,366)	38	4,505	(8,833)	---	---	---	---	---	---	4,505	4,000
Total	**51,057**	**115,341**	**(64,284)**	**746,323**	**9,574**	**672,465**	**---**	**379,250**	**367,000**	**---**	**684,754**	**---**	**9,568**	**6,000**
Sebeka														
Event Center	2,830	280	2,550	---	---	2,550	---	---	---	---	---	---	---	---
Liquor	570,915	529,497	41,418	---	143	41,275	---	---	---	---	44,144	---	143	---
Sewer	82,034	81,970	64	266	700	(370)	---	---	---	46,666	---	---	700	13,300
Water	138,051	84,239	53,812	---	12,245	41,567	---	---	---	4,561	---	---	12,245	57,500
Total	**793,830**	**695,986**	**97,844**	**266**	**13,088**	**85,022**	**---**	**---**	**---**	**51,227**	**44,144**	**---**	**13,088**	**70,800**
Shafer														
Sewer	169,600	171,195	(1,595)	26,138	21,845	2,698	---	---	---	---	---	---	21,845	120,429
Storm Water	7,715	---	7,715	124	---	7,839	---	---	---	---	---	---	---	---
Water	106,296	160,714	(54,418)	15,153	9,367	(48,632)	---	---	---	---	---	---	9,367	35,000
Total	**283,611**	**331,909**	**(48,298)**	**41,415**	**31,212**	**(38,095)**	**---**	**---**	**---**	**---**	**---**	**---**	**31,212**	**155,429**

*Data could not be fully reviewed.

**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, 2015

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
Shakopee														
Electric [29]	43,055,573	36,927,117	6,128,456	457,925	384,536	6,201,845	---	---	---	1,314,312	4,015,896	---	366,734	390,000
Refuse	103,637	117,111	(13,474)	---	11,596	(25,070)	---	---	---	---	---	---	10,670	---
Sewer	2,845,439	3,846,338	(1,000,899)	157,170	15,458	(859,187)	---	---	---	645,377	1,224,425	---	---	---
Storm Drainage	1,102,668	1,748,461	(645,793)	873,981	---	228,188	---	---	---	27,835	1,309,342	---	---	---
Water [29]	4,287,237	3,544,678	742,559	175,195	43	917,711	---	---	---	843,988	2,028,839	---	43	---
Total	**51,394,554**	**46,183,705**	**5,210,849**	**1,664,271**	**411,633**	**6,463,487**	**---**	**---**	**---**	**2,831,512**	**8,578,502**	**---**	**377,447**	**390,000**
Shelly														
Garbage	20,158	21,124	(966)	---	---	(966)	---	---	---	---	---	---	---	---
Lights	211,061	207,776	3,285	2,180	---	5,465	---	---	---	---	15,000	---	---	---
Sewer	46,095	10,905	35,190	43	16,015	19,218	---	---	---	---	---	---	16,015	21,000
Water	29,118	23,077	6,041	181	2,510	3,712	---	---	---	---	---	---	2,510	4,500
Total	**306,432**	**262,882**	**43,550**	**2,404**	**18,525**	**27,429**	**---**	**---**	**---**	**---**	**15,000**	**---**	**18,525**	**25,500**
Sherburn														
Economic Development Authority	65,485	41,929	23,556	7,318	9,115	21,759	---	---	---	---	---	---	9,115	8,785
Liquor	823,543	806,913	16,630	8	---	16,638	---	---	---	---	6,760	---	---	---
Temperance Lake Ridge	2,030,214	1,678,089	352,125	80	127,378	224,827	---	---	---	15,000	136,820	2,035,000	127,378	2,195,000
Water and Sewer [3]	325,037	344,697	(19,660)	1,264	10,310	(28,706)	---	---	---	---	---	---	10,310	61,000
Total	**3,244,279**	**2,871,628**	**372,651**	**8,670**	**146,803**	**234,518**	**---**	**---**	**---**	**15,000**	**143,580**	**2,035,000**	**146,803**	**2,264,785**
Shoreview														
Sewer	3,945,284	3,531,512	413,772	35,796	73,480	376,088	---	---	---	181,249	595,924	1,705,635	73,480	915,000
Street Light Utility	521,184	305,689	215,495	3,300	33	218,762	---	---	---	22,400	232,684	---	---	---
Surface Water	1,474,485	1,012,615	461,870	10,352	88,186	384,036	---	---	75,000	152,000	310,581	888,882	88,186	610,000

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	2,589,260	2,078,486	510,774	48,877	301,702	257,949	---	---	36,000	345,249	7,529,186	7,091,714	301,702	1,410,000
Total	**8,530,213**	**6,928,302**	**1,601,911**	**98,325**	**463,401**	**1,236,835**	**---**	**---**	**111,000**	**700,898**	**8,668,375**	**9,686,231**	**463,368**	**2,935,000**
Shorewood														
Recycling	154,929	131,185	23,744	27,349	---	51,093	---	---	---	---	---	---	---	---
Sewer	858,066	944,263	(86,197)	31,086	---	(55,111)	---	---	---	598,098	89,677	---	---	---
Storm Water Management Utility	227,676	99,312	128,364	2,244	---	130,608	---	---	---	(426,076)	178,660	---	---	---
Water	406,147	702,386	(296,239)	172,239	18,798	(142,798)	---	---	---	98,099	661,234	---	18,798	260,000
Total	**1,646,818**	**1,877,146**	**(230,328)**	**232,918**	**18,798**	**(16,208)**	**---**	**---**	**---**	**270,121**	**929,571**	**---**	**18,798**	**260,000**
Silver Bay														
Liquor	931,255	903,592	27,663	1,891	6,351	23,203	---	---	---	---	---	---	6,351	53,758
Sewer	701,258	502,728	198,530	5,712	5,219	199,023	---	---	---	---	53,363	---	5,219	124,667
Water	862,359	597,948	264,411	11,824	11,711	264,524	---	---	153,577	---	838,757	---	11,711	77,000
Total	**2,494,872**	**2,004,268**	**490,604**	**19,427**	**23,281**	**486,750**	**---**	**---**	**153,577**	**---**	**892,120**	**---**	**23,281**	**255,425**
Silver Lake														
Liquor	558,193	524,215	33,978	836	---	34,814	---	---	---	---	2,000	---	---	---
Sewer	131,850	123,061	8,789	9,871	6,885	11,775	---	---	---	---	2,462	---	6,885	40,000
Water	91,486	87,205	4,281	1,011	---	5,292	---	---	---	20,000	1,505	---	---	---
Total	**781,529**	**734,481**	**47,048**	**11,718**	**6,885**	**51,881**	**---**	**---**	**---**	**20,000**	**5,967**	**---**	**6,885**	**40,000**
Skyline														
Refuse	21,736	23,478	(1,742)	---	---	(1,742)	---	---	---	---	---	---	---	---
Sewer	18,638	49,734	(31,096)	15,976	4,842	(19,962)	---	---	---	(100,000)	---	---	4,842	61,296
Water	21,075	59,826	(38,751)	71,665	9,016	23,898	---	---	---	100,000	---	---	9,016	45,000
Total	**61,449**	**133,038**	**(71,589)**	**87,641**	**13,858**	**2,194**	**---**	**---**	**---**	**---**	**---**	**---**	**13,858**	**106,296**

*Data could not be fully reviewed.

**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, 2015

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
Slayton														
Water	551,624	452,214	99,410	57,555	2,102	154,863	---	---	---	1,500	272,214	---	---	---
Total	**551,624**	**452,214**	**99,410**	**57,555**	**2,102**	**154,863**	**---**	**---**	**---**	**1,500**	**272,214**	**---**	**---**	**---**
Sleepy Eye														
Ambulance	158,526	183,554	(25,028)	26,432	---	1,404	402	---	---	---	---	---	---	---
Liquor	671,157	697,582	(26,425)	2,679	---	(23,746)	---	---	---	5,000	1,832	---	---	---
Medical Center	14,849,817	14,365,343	484,474	223,075	123,351	584,198	---	---	---	---	821,104	---	118,731	175,000
Public Utilities Commission	5,644,585	4,796,122	848,463	144,383	77,784	915,062	---	---	---	314,975	587,832	---	77,784	158,000
Sewer	385,475	135,741	249,734	354,414	---	604,148	---	---	---	240,000	640	---	---	---
Total	**21,709,560**	**20,178,342**	**1,531,218**	**750,983**	**201,135**	**2,081,066**	**402**	**---**	**---**	**559,975**	**1,411,408**	**---**	**196,515**	**333,000**
South Haven														
Liquor	176,612	228,310	(51,698)	29,240	4,170	(26,628)	---	---	---	---	---	---	---	---
Sewer	39,145	77,685	(38,540)	2,082	19,260	(55,718)	---	---	---	---	---	---	19,260	8,000
Water	15,179	43,387	(28,208)	25	---	(28,183)	---	---	---	---	---	---	---	---
Total	**230,936**	**349,382**	**(118,446)**	**31,347**	**23,430**	**(110,529)**	**---**	**---**	**---**	**---**	**---**	**---**	**19,260**	**8,000**
South Saint Paul														
Capital Fund [29]	---	49,174	(49,174)	562,010	---	512,836	---	562,010	---	512,836	---	---	---	---
Congregate Housing [29]	25,269	221,362	(196,093)	176,197	---	(19,896)	---	176,197	---	(19,896)	---	---	---	---
Low Rent Housing [29]	1,259,416	1,791,312	(531,896)	769,328	45,171	192,261	---	769,167	---	(509,940)	819,764	1,163,760	45,171	551,075
Section 8 Voucher [29]	441,571	2,771,389	(2,329,818)	2,214,988	---	(114,830)	---	2,214,988	---	---	---	---	---	---
Storm Water	434,623	448,575	(13,952)	17,091	26,251	(23,112)	---	---	---	139,501	---	---	26,251	---
Street Light Utility	209,767	219,110	(9,343)	175	---	(9,168)	---	---	---	(10,000)	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water and Sewer [3]	5,065,824	4,896,329	169,495	235,507	63,807	341,195	---	---	19,904	374,658	146,662	---	63,807	123,000
Total	**7,436,470**	**10,397,251**	**(2,960,781)**	**3,975,296**	**135,229**	**879,286**	**---**	**3,722,362**	**19,904**	**487,159**	**966,426**	**1,163,760**	**135,229**	**674,075**
Spicer														
Sewer	509,228	592,939	(83,711)	10,153	---	(73,558)	---	---	---	---	---	---	---	---
Water	300,972	376,627	(75,655)	785	202	(75,072)	---	---	---	(19,286)	14,983	---	---	---
Total	**810,200**	**969,566**	**(159,366)**	**10,938**	**202**	**(148,630)**	**---**	**---**	**---**	**(19,286)**	**14,983**	**---**	**---**	**---**
Spring Grove														
Electric	1,811,647	1,360,785	450,862	13,145	3,223	460,784	---	---	---	156,311	66,340	---	3,223	8,567
Liquor	420,394	411,860	8,534	3,637	---	12,171	---	---	---	---	---	---	---	---
Sewer	250,750	202,845	47,905	602	12,659	35,848	---	---	---	22,500	23,020	---	12,659	40,000
Water	374,379	151,745	222,634	1,500	43,491	180,643	---	---	---	22,500	---	---	43,491	68,000
Total	**2,857,170**	**2,127,235**	**729,935**	**18,884**	**59,373**	**689,446**	**---**	**---**	**---**	**201,311**	**89,360**	**---**	**59,373**	**116,567**
Spring Lake Park														
Liquor	2,174,016	2,174,184	(168)	19,125	938	18,019	---	---	---	75,000	12,726	85,000	938	6,655
Sewer Utility	754,537	962,914	(208,377)	2,485	---	(205,892)	---	---	---	50,947	97,946	---	---	---
Water Utility	716,832	703,798	13,034	246,648	53,834	205,848	---	---	---	30,150	8,455	---	53,834	196,000
Total	**3,645,385**	**3,840,896**	**(195,511)**	**268,258**	**54,772**	**17,975**	**---**	**---**	**---**	**156,097**	**119,127**	**85,000**	**54,772**	**202,655**
Spring Park														
Sewer	365,415	432,947	(67,532)	391	32,400	(99,541)	---	---	---	---	70,093	520,000	29,092	15,000
Water	318,319	323,655	(5,336)	---	25,290	(30,626)	---	---	---	---	261,494	260,000	23,723	35,000
Total	**683,734**	**756,602**	**(72,868)**	**391**	**57,690**	**(130,167)**	**---**	**---**	**---**	**---**	**331,587**	**780,000**	**52,815**	**50,000**
Spring Valley														
Ambulance	424,576	450,811	(26,235)	1,832	---	(24,403)	---	---	---	---	---	---	---	---
Electric	2,412,716	2,209,607	203,109	193,554	37,796	358,867	---	---	---	71,899	---	---	37,796	50,000

*Data could not be fully reviewed.

**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, 2015

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
Sewer Rental	417,205	510,986	(93,781)	3,237	4,401	(94,945)	---	---	---	---	---	---	4,401	13,750
Storm Water Utility	78,784	32,793	45,991	222	13,202	33,011	---	---	---	---	---	---	13,202	596,250
Water	330,154	367,028	(36,874)	2,664	---	(34,210)	---	---	---	(22,462)	---	---	---	---
Total	**3,663,435**	**3,571,225**	**92,210**	**201,509**	**55,399**	**238,320**	**---**	**---**	**---**	**49,437**	**---**	**---**	**55,399**	**660,000**
Springfield														
Community Ambulance	148,661	165,975	(17,314)	4,603	---	(12,711)	---	---	3,350	---	---	---	---	---
Electric Utility	3,172,953	3,373,706	(200,753)	32,389	20	(168,384)	---	---	---	(18,333)	126,257	---	20	---
Rental Housing	219,564	163,916	55,648	103	87,383	(31,632)	---	---	---	---	---	---	87,383	57,227
Sewer Utility	285,649	367,184	(81,535)	929	9,876	(90,482)	---	---	---	11,666	101,632	105,655	6,939	89,272
Water Utility	353,623	449,350	(95,727)	915	14,180	(108,992)	---	---	---	41,667	203,569	167,003	9,538	115,727
Total	**4,180,450**	**4,520,131**	**(339,681)**	**38,939**	**111,459**	**(412,201)**	**---**	**---**	**3,350**	**35,000**	**431,458**	**272,658**	**103,880**	**262,226**
Stacy														
Liquor	2,944,712	2,675,422	269,290	32,200	69,813	231,677	---	---	---	80,000	6,388	---	69,413	80,000
Sewer	420,512	304,723	115,789	106,847	28,711	193,925	105,269	---	---	---	---	---	28,711	208,000
Storm Sewer	28,691	11,538	17,153	419	---	17,572	---	---	---	---	---	---	---	---
Water	233,523	174,375	59,148	37,479	21,037	75,590	32,663	---	---	250,000	---	---	21,037	35,000
Total	**3,627,438**	**3,166,058**	**461,380**	**176,945**	**119,561**	**518,764**	**137,932**	**---**	**---**	**330,000**	**6,388**	**---**	**119,161**	**323,000**
Staples														
Community Center	123,945	286,371	(162,426)	155,900	---	(6,526)	48,155	---	100,655	---	78,982	---	---	---
Light	2,446,714	2,432,787	13,927	6,735	44,733	(24,071)	---	---	---	40,000	98,533	---	44,733	117,767
Sewer	424,914	479,742	(54,828)	2,927	---	(51,901)	---	---	---	91,697	8,723	---	---	---
Water	480,198	469,396	10,802	4,298	40,022	(24,922)	---	---	---	20,000	3,942	---	40,022	118,000
Total	**3,475,771**	**3,668,296**	**(192,525)**	**169,860**	**84,755**	**(107,420)**	**48,155**	**---**	**100,655**	**151,697**	**190,180**	**---**	**84,755**	**235,767**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Starbuck														
Garbage	105,156	94,291	10,865	---	---	10,865	---	---	---	---	---	---	---	---
Hobo Park	248,208	96,215	151,993	---	---	151,993	---	---	---	---	8,082	---	---	---
Sewer	288,447	166,274	122,173	35	11,007	111,201	---	---	---	---	107,786	---	11,007	114,246
Storm Sewer	28,402	---	28,402	187,799	60,593	155,608	126,354	---	---	---	---	---	60,593	165,000
Water	302,646	126,622	176,024	31	4,337	171,718	---	---	---	---	146,380	---	4,337	70,500
Total	**972,859**	**483,402**	**489,457**	**187,865**	**75,937**	**601,385**	**126,354**	**---**	**---**	**---**	**262,248**	**---**	**75,937**	**349,746**
Steen														
Sewer Enterprise Fund	20,154	12,765	7,389	9,566	---	16,955	---	---	---	---	---	---	---	---
Water Enterprise Fund	26,610	14,950	11,660	---	---	11,660	---	---	---	---	---	---	---	1,160
Total	**46,764**	**27,715**	**19,049**	**9,566**	**---**	**28,615**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**1,160**
Stephen														
Electric	932,200	849,694	82,506	93	---	82,599	---	---	---	65,000	42,191	---	---	---
Gas	464,903	261,085	203,818	---	---	203,818	---	---	---	225,000	---	---	---	---
Refuse	84,000	83,722	278	---	---	278	---	---	---	---	---	---	---	---
Sewer	117,675	59,155	58,520	---	9,699	48,821	---	---	---	---	59,724	240,000	9,699	3,639
Tamarac Senior Housing	591,760	734,222	(142,462)	212,110	99,683	(30,035)	---	---	---	---	33,950	---	98,753	110,000
Water	176,142	209,444	(33,302)	15,110	14,888	(33,080)	---	---	---	---	732	---	14,888	51,419
Total	**2,366,680**	**2,197,322**	**169,358**	**227,313**	**124,270**	**272,401**	**---**	**---**	**---**	**290,000**	**136,597**	**240,000**	**123,340**	**165,058**
Stewart														
Garbage	31,128	33,251	(2,123)	---	---	(2,123)	---	---	---	---	---	---	---	---
Sewer	68,651	43,297	25,354	5,124	8,217	22,261	---	2,987	---	(7,874)	---	---	8,217	54,000
Storm Water	90,179	89,404	775	65	24,303	(23,463)	---	---	---	---	---	---	24,303	62,949

*Data could not be fully reviewed.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water	169,828	217,997	(48,169)	61,984	9,674	4,141	---	---	---	---	---	---	9,674	42,231
Total	**359,786**	**383,949**	**(24,163)**	**67,173**	**42,194**	**816**	**---**	**2,987**	**---**	**(7,874)**	**---**	**---**	**42,194**	**159,180**
Stewartville														
Sewer	1,080,690	627,522	453,168	11,969	---	465,137	---	---	---	30,000	211,560	---	---	---
Storm Sewer	151,457	26,750	124,707	2,056	---	126,763	---	---	---	---	---	---	---	---
Water	991,293	594,785	396,508	63,621	---	460,129	---	---	---	30,000	475,733	---	---	---
Total	**2,223,440**	**1,249,057**	**974,383**	**77,646**	**---**	**1,052,029**	**---**	**---**	**---**	**60,000**	**687,293**	**---**	**---**	**---**
Stillwater														
Parking	408,045	363,914	44,131	5,171	---	49,302	---	---	---	100,000	7,209	---	---	---
Sanitary Sewer	2,207,740	2,315,948	(108,208)	168,838	---	60,630	---	---	---	76,938	156,502	---	---	---
Signs and Lighting	386,209	354,193	32,016	274	---	32,290	---	---	---	---	903	---	---	---
Storm Sewer	624,198	498,336	125,862	5,067	---	130,929	---	---	---	---	---	---	---	---
Water Commissioners Board [29]	1,384,562	1,545,027	(160,465)	79,173	34,900	(116,192)	---	---	---	---	85,368	---	34,900	80,000
Total	**5,010,754**	**5,077,418**	**(66,664)**	**258,523**	**34,900**	**156,959**	**---**	**---**	**---**	**176,938**	**249,982**	**---**	**34,900**	**80,000**
Stockton														
Sewer Operations	89,948	83,621	6,327	21	---	6,348	---	---	---	50,000	---	---	---	---
Water Operations	53,769	149,534	(95,765)	46,415	---	(49,350)	---	---	---	25,000	---	---	---	---
Total	**143,717**	**233,155**	**(89,438)**	**46,436**	**---**	**(43,002)**	**---**	**---**	**---**	**75,000**	**---**	**---**	**---**	**---**
Storden														
Water and Sewer [3]	118,606	123,770	(5,164)	---	46,716	(51,880)	---	---	---	---	---	---	46,716	24,805
Total	**118,606**	**123,770**	**(5,164)**	**---**	**46,716**	**(51,880)**	**---**	**---**	**---**	**---**	**---**	**---**	**46,716**	**24,805**
Strandquist														
Sewage Collection and Disposal [0]	11,261	5,696	5,565	11,225	8,277	8,513	8	---	---	(2,946)	---	---	5,101	3,176

*Data could not be fully reviewed.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Water [0]	9,741	2,590	7,151	---	---	7,151	---	---	---	---	---	---	---	---
Total	**21,002**	**8,286**	**12,716**	**11,225**	**8,277**	**15,664**	**8**	**---**	**---**	**(2,946)**	**---**	**---**	**5,101**	**3,176**
Strathcona														
Garbage	3,328	3,360	(32)	---	---	(32)	---	---	---	---	---	---	---	---
Water	156	355	(199)	---	---	(199)	---	---	---	---	---	---	---	---
Total	**3,484**	**3,715**	**(231)**	**---**	**---**	**(231)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Sturgeon Lake														
Sewer Fund	215,555	261,210	(45,655)	26,061	54,047	(73,641)	22,848	---	---	---	---	---	54,047	2,612,828
Water Fund	144,147	139,896	4,251	12,112	31,413	(15,050)	9,332	---	---	---	---	---	31,413	73,000
Total	**359,702**	**401,106**	**(41,404)**	**38,173**	**85,460**	**(88,691)**	**32,180**	**---**	**---**	**---**	**---**	**---**	**85,460**	**2,685,828**
Sunburg														
Sewer	26,797	11,869	14,928	2,289	5,895	11,322	---	---	---	---	---	---	5,895	6,000
Total	**26,797**	**11,869**	**14,928**	**2,289**	**5,895**	**11,322**	**---**	**---**	**---**	**---**	**---**	**---**	**5,895**	**6,000**
Swanville														
Refuse and Recycling	25,985	27,550	(1,565)	---	---	(1,565)	---	---	---	---	---	---	---	---
Sewer	53,890	59,978	(6,088)	675	---	(5,413)	---	---	---	---	---	---	---	---
Water	49,168	66,007	(16,839)	4,105	17,390	(30,124)	---	---	---	---	---	---	17,390	25,000
Total	**129,043**	**153,535**	**(24,492)**	**4,780**	**17,390**	**(37,102)**	**---**	**---**	**---**	**---**	**---**	**---**	**17,390**	**25,000**
Tamarack														
Sewer	28,071	57,809	(29,738)	9,254	56	(20,540)	---	---	---	---	---	---	---	---
Sewer Contingency Fund	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**28,071**	**57,809**	**(29,738)**	**9,254**	**56**	**(20,540)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Taunton														
Water and Sewer	52,362	58,094	(5,732)	223	---	(5,509)	---	---	---	---	---	---	---	---
Total	**52,362**	**58,094**	**(5,732)**	**223**	**---**	**(5,509)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taylors Falls														
Sewer	94,913	70,028	24,885	---	---	24,885	---	---	---	33,000	7,200	---	---	---
Storm Sewer	10,064	8,176	1,888	841	---	2,729	---	---	---	---	3,500	---	---	---
Water	125,974	103,664	22,310	6,017	9,218	19,109	5,211	---	---	(10,313)	2,000	---	9,218	59,000
Total	**230,951**	**181,868**	**49,083**	**6,858**	**9,218**	**46,723**	**5,211**	**---**	**---**	**22,687**	**12,700**	**---**	**9,218**	**59,000**
Thief River Falls														
Electric	14,300,773	13,768,732	532,041	7,942	19,307	520,676	---	---	---	1,245,011	386,653	---	19,307	---
Liquor	4,745,301	4,334,295	411,006	6,059	---	417,065	---	---	---	419,079	9,101	---	---	---
Storm Water	158,244	145,947	12,297	3,118	---	15,415	---	---	---	---	36,357	---	---	---
Wastewater	695,776	997,193	(301,417)	15,672	11,501	(297,246)	---	---	---	(3,642,734)	95,896	---	11,501	178,155
Water	2,488,006	1,641,761	846,245	3,917	140,647	709,515	---	---	---	(3,711,234)	13,462	610,000	140,647	300,000
Total	**22,388,100**	**20,887,928**	**1,500,172**	**36,708**	**171,455**	**1,365,425**	**---**	**---**	**---**	**(5,689,878)**	**541,469**	**610,000**	**171,455**	**478,155**
Tintah														
Water Fund [0]	9,603	6,026	3,577	---	---	3,577	---	---	---	396	---	---	---	---
Total	**9,603**	**6,026**	**3,577**	**---**	**---**	**3,577**	**---**	**---**	**---**	**396**	**---**	**---**	**---**	**---**
Tonka Bay														
Dock	84,200	24,239	59,961	2,543	---	62,504	---	---	---	50,000	---	---	---	---
Garbage	117,800	91,481	26,319	547	---	26,866	---	---	---	---	---	---	---	---
Recycling	74,044	92,720	(18,676)	---	---	(18,676)	---	---	---	---	---	---	---	---
Sewer	382,174	379,040	3,134	3,284	---	6,418	---	---	---	52,701	31,370	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	21,733	13,423	8,310	2,541	---	10,851	---	---	---	---	---	---	---	---
Water	265,803	318,563	(52,760)	1,167	---	(51,593)	---	---	---	67,592	---	---	---	---
Total	**945,754**	**919,466**	**26,288**	**10,082**	**---**	**36,370**	**---**	**---**	**---**	**170,293**	**31,370**	**---**	**---**	**---**
Tower														
Sewer	78,539	91,825	(13,286)	---	3,088	(16,374)	---	---	---	---	---	---	3,088	14,000
Water	116,677	130,431	(13,754)	---	---	(13,754)	---	---	---	---	---	---	---	---
Total	**195,216**	**222,256**	**(27,040)**	**---**	**3,088**	**(30,128)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,088**	**14,000**
Tracy														
Deputy Registrar	996,278	991,947	4,331	722	---	5,053	---	---	---	20,000	---	---	---	---
Eastview Apartments	51,950	53,334	(1,384)	7,948	3,106	3,458	---	---	---	---	---	---	3,106	22,420
Fifth Street Apartments	33,350	44,101	(10,751)	59	26,002	(36,694)	---	---	---	(10,544)	---	---	18,944	17,000
Liquor	863,501	862,734	767	5,467	---	6,234	---	---	---	---	---	---	---	---
O'Brien Court	50,400	38,462	11,938	2,648	---	14,586	---	---	---	52,734	6,304	---	---	---
Orchard Lane Townhomes	83,725	72,120	11,605	23,890	73,524	(38,029)	---	23,890	---	(25,139)	---	---	73,524	25,000
Refuse Collection	132,586	130,732	1,854	155	---	2,009	---	---	---	10,071	---	---	---	---
Sewer	417,850	144,043	273,807	4,874	38,729	239,952	---	179	---	89,444	594,172	206,669	35,755	328,100
Tracy Medical Center	43,088	102,246	(59,158)	2,192	2,257	(59,223)	---	---	---	---	10,268	---	2,257	16,147
Utility Surcharge	25,221	22,137	3,084	832	---	3,916	---	---	---	---	---	---	---	---
Water	397,914	440,983	(43,069)	27,621	32,859	(48,307)	---	---	---	---	378,720	206,669	27,520	276,900
Total	**3,095,863**	**2,902,839**	**193,024**	**76,408**	**176,477**	**92,955**	**---**	**24,069**	**---**	**136,566**	**989,464**	**413,338**	**161,106**	**685,567**
Trimont														
Trimont Health Care Center	2,137,950	2,286,917	(148,967)	3,170	654	(146,451)	---	---	---	7,200	26,452	---	486	2,228
Wastewater Fund	207,426	210,461	(3,035)	13,279	9,026	1,218	10,852	---	38	(34,407)	97,494	---	9,026	89,000

*Data could not be fully reviewed.

**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, 2015

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
Water Fund	113,664	133,719	(20,055)	989	---	(19,066)	---	---	---	(67,917)	---	---	---	---
Water Project 2000	18,372	51,759	(33,387)	361	---	(33,026)	---	---	---	2,650	---	---	---	---
Total	**2,477,412**	**2,682,856**	**(205,444)**	**17,799**	**9,680**	**(197,325)**	**10,852**	**---**	**38**	**(92,474)**	**123,946**	**---**	**9,512**	**91,228**
Trommald														
Water	10,791	4,614	6,177	---	---	6,177	---	---	---	---	---	---	---	---
Total	**10,791**	**4,614**	**6,177**	**---**	**---**	**6,177**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Trosky														
Garbage [0]	6,336	5,649	687	---	---	687	---	---	---	---	---	---	---	---
Water [0]	14,570	4,740	9,830	---	1,382	8,448	---	---	---	---	---	---	1,382	8,000
Total	**20,906**	**10,389**	**10,517**	**---**	**1,382**	**9,135**	**---**	**---**	**---**	**---**	**---**	**---**	**1,382**	**8,000**
Truman														
Electric	1,774,322	1,768,568	5,754	76,883	63,636	19,001	---	---	---	---	17,006	---	58,433	86,870
Sewer	144,588	211,571	(66,983)	38,479	10,513	(39,017)	---	---	---	---	10,361	---	9,722	15,000
Storm Sewer	26,232	14,624	11,608	1,135,063	55,669	1,091,002	---	---	1,133,310	---	2,238,418	1,410,000	55,669	19,000
Water	129,371	175,012	(45,641)	21,499	5,484	(29,626)	---	---	---	---	21,351	---	5,033	8,130
Total	**2,074,513**	**2,169,775**	**(95,262)**	**1,271,924**	**135,302**	**1,041,360**	**---**	**---**	**1,133,310**	**---**	**2,287,136**	**1,410,000**	**128,857**	**129,000**
Twin Lakes														
Sewer	12,097	15,699	(3,602)	---	---	(3,602)	---	---	---	---	---	---	---	---
Water	15,624	23,372	(7,748)	---	---	(7,748)	---	---	---	---	---	---	---	---
Total	**27,721**	**39,071**	**(11,350)**	**---**	**---**	**(11,350)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Twin Valley														
Liquor	514,041	473,496	40,545	1,363	---	41,908	---	---	---	---	---	---	---	---
Sanitation	66,052	66,410	(358)	---	---	(358)	---	---	---	---	---	---	---	---
Sewer	84,485	149,641	(65,156)	38,039	19,080	(46,197)	20,031	---	---	---	---	---	19,080	31,547

*Data could not be fully reviewed.

**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, 2015

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
Storm Utility	20,284	13,081	7,203	---	2,665	4,538	---	---	---	---	---	---	2,665	13,230
Water	140,760	188,114	(47,354)	24,036	24,993	(48,311)	894	---	---	---	---	---	24,993	7,223
Total	**825,622**	**890,742**	**(65,120)**	**63,438**	**46,738**	**(48,420)**	**20,925**	**---**	**---**	**---**	**---**	**---**	**46,738**	**52,000**
Two Harbors														
Electric	3,749,968	2,870,147	879,821	49,357	---	929,178	---	---	---	119,810	18,509	---	---	---
Gas	2,570,364	2,474,972	95,392	13,221	16	108,597	---	---	---	47,310	---	---	---	---
Liquor	2,134,571	1,942,459	192,112	1,204	---	193,316	---	---	---	2,080	---	---	---	---
Sewer	1,038,977	1,241,140	(202,163)	17,472	745	(185,436)	---	---	468,366	(150,000)	1,165,642	---	---	68,072
Storm Water Utility	83,000	39,581	43,419	1,142	1,147	43,414	---	---	---	---	11,659	---	---	30,802
Water	944,485	1,277,694	(333,209)	6,046	94,408	(421,571)	---	---	---	(247,227)	2,851,193	---	---	285,000
Total	**10,521,365**	**9,845,993**	**675,372**	**88,442**	**96,316**	**667,498**	**---**	**---**	**468,366**	**(228,027)**	**4,047,003**	**---**	**---**	**383,874**
Tyler														
Electric	1,160,198	916,080	244,118	3,955	390	247,683	---	---	---	---	---	---	390	8,580
Garbage	162,353	153,659	8,694	206	---	8,900	---	---	---	---	---	---	---	---
Natural Gas	463,384	382,495	80,889	263	39,094	42,058	---	---	---	---	3,282	---	35,418	87,654
Sewer	89,206	84,873	4,333	206	11,813	(7,274)	---	---	---	---	---	---	11,813	89,175
Water	330,973	329,382	1,591	645	48,148	(45,912)	---	---	---	---	3,282	---	48,148	170,575
Total	**2,206,114**	**1,866,489**	**339,625**	**5,275**	**99,445**	**245,455**	**---**	**---**	**---**	**---**	**6,564**	**---**	**95,769**	**355,984**
Ulen														
Economic Development Authority	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage	29,875	40,505	(10,630)	12,862	---	2,232	---	---	---	---	---	---	---	---
Liquor	383,035	354,111	28,924	389	---	29,313	---	---	---	30,000	---	---	---	---
Nursing Home [14]	3,239,404	3,370,047	(130,643)	60,054	---	(70,589)	---	---	---	---	136,565	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Sewer	107,499	110,107	(2,608)	6,303	19,682	(15,987)	6,173	---	---	---	---	---	19,682	62,500
Water	110,666	127,823	(17,157)	7,493	55,330	(64,994)	6,173	---	---	(30,000)	7,667	---	53,550	19,000
Total	**3,870,479**	**4,002,593**	**(132,114)**	**87,101**	**75,012**	**(120,025)**	**12,346**	**---**	**---**	**---**	**144,232**	**---**	**73,232**	**81,500**
Underwood														
Liquor	511,721	475,912	35,809	163	---	35,972	---	---	---	21,000	6,728	---	---	---
Sewer	92,963	89,902	3,061	104	28,846	(25,681)	---	---	---	(5,290)	21,771	---	28,846	22,000
Water	103,782	111,749	(7,967)	59	14,076	(21,984)	---	---	---	5,290	3,011	---	14,076	38,000
Total	**708,466**	**677,563**	**30,903**	**326**	**42,922**	**(11,693)**	**---**	**---**	**---**	**21,000**	**31,510**	**---**	**42,922**	**60,000**
Upsala														
Sewer	42,208	47,609	(5,401)	131	3,712	(8,982)	---	---	---	---	---	---	3,712	20,253
Water	80,596	79,561	1,035	3,670	12,692	(7,987)	---	---	---	---	---	---	12,692	19,459
Total	**122,804**	**127,170**	**(4,366)**	**3,801**	**16,404**	**(16,969)**	**---**	**---**	**---**	**---**	**---**	**---**	**16,404**	**39,712**
Urbank														
Sewer Fund [0]	20,106	13,902	6,204	---	8,124	(1,920)	---	---	---	1,990	584	---	4,001	1,000
Total	**20,106**	**13,902**	**6,204**	**---**	**8,124**	**(1,920)**	**---**	**---**	**---**	**1,990**	**584**	**---**	**4,001**	**1,000**
Utica														
Sewer [0]	21,907	32,990	(11,083)	100	---	(10,983)	---	---	---	---	---	---	---	---
Water [0]	23,731	15,570	8,161	100	1,448	6,813	---	---	---	---	---	---	1,448	9,000
Total	**45,638**	**48,560**	**(2,922)**	**200**	**1,448**	**(4,170)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,448**	**9,000**
Vadnais Heights														
Sewer Utility	1,745,924	1,385,779	360,145	89,881	---	450,026	---	---	---	459,375	166,933	---	---	---
Surface Water Management	401,951	307,905	94,046	21,095	---	115,141	---	---	---	81,250	280,432	---	---	---
Water Utility	1,325,210	929,088	396,122	51,843	---	447,965	---	---	---	84,375	10,626	---	---	---
Total	**3,473,085**	**2,622,772**	**850,313**	**162,819**	**---**	**1,013,132**	**---**	**---**	**---**	**625,000**	**457,991**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Vergas														
Liquor	521,592	507,606	13,986	2,037	2,510	13,513	---	---	---	---	3,654	---	2,510	26,000
Sewer	68,357	75,057	(6,700)	7,753	7,776	(6,723)	---	---	---	---	11,850	---	7,776	21,000
Water	85,914	94,103	(8,189)	7,630	5,184	(5,743)	---	---	---	---	---	---	5,184	14,000
Total	**675,863**	**676,766**	**(903)**	**17,420**	**15,470**	**1,047**	**---**	**---**	**---**	**---**	**15,504**	**---**	**15,470**	**61,000**
Vermillion														
Sewer	108,376	107,272	1,104	29,240	5,184	25,160	29,228	---	---	---	---	---	5,184	65,000
Water	37,781	62,090	(24,309)	15,904	---	(8,405)	---	---	---	---	---	---	---	---
Total	**146,157**	**169,362**	**(23,205)**	**45,144**	**5,184**	**16,755**	**29,228**	**---**	**---**	**---**	**---**	**---**	**5,184**	**65,000**
Verndale														
Liquor	265,519	263,262	2,257	335	584	2,008	---	---	---	---	---	---	---	---
Sewer	98,638	86,925	11,713	5,998	8,001	9,710	---	---	---	---	11,650	---	7,360	43,888
Water	93,699	121,955	(28,256)	6,737	4,643	(26,162)	---	---	---	---	9,986	---	4,643	19,503
Total	**457,856**	**472,142**	**(14,286)**	**13,070**	**13,228**	**(14,444)**	**---**	**---**	**---**	**---**	**21,636**	**---**	**12,003**	**63,391**
Vernon Center														
Sanitation	26,364	26,230	134	---	---	134	---	---	---	---	---	---	---	---
Sewer	86,553	58,582	27,971	3,222	10,092	21,101	---	---	---	---	469,236	657,820	10,092	---
Water	91,832	66,296	25,536	394,907	23,692	396,751	---	---	---	---	1,336,840	1,488,802	23,692	---
Total	**204,749**	**151,108**	**53,641**	**398,129**	**33,784**	**417,986**	**---**	**---**	**---**	**---**	**1,806,076**	**2,146,622**	**33,784**	**---**
Vesta														
Garbage	14,847	16,069	(1,222)	---	---	(1,222)	---	---	---	---	---	---	---	---
Liquor	338,710	339,753	(1,043)	7,900	1,102	5,755	---	---	---	5,000	---	---	---	---
Wastewater	49,558	34,134	15,424	152	190	15,386	---	---	---	10,478	1,321	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	105,959	78,093	27,866	266,094	21,751	272,209	---	266,088	---	(7,750)	295,603	12,074	21,560	---
Total	**509,074**	**468,049**	**41,025**	**274,146**	**23,043**	**292,128**	**---**	**266,088**	**---**	**7,728**	**296,924**	**12,074**	**21,560**	**---**
Victoria														
Sewer	845,120	1,263,633	(418,513)	8,690	---	(409,823)	---	---	---	---	219,548	---	---	---
Storm Sewer	149,377	378,129	(228,752)	3,755	---	(224,997)	---	---	---	---	---	---	---	---
Water	1,150,201	1,251,875	(101,674)	23,357	184,586	(262,903)	---	---	---	---	2,220,360	---	184,586	620,000
Total	**2,144,698**	**2,893,637**	**(748,939)**	**35,802**	**184,586**	**(897,723)**	**---**	**---**	**---**	**---**	**2,439,908**	**---**	**184,586**	**620,000**
Viking														
Garbage	7,838	7,929	(91)	---	---	(91)	---	---	---	---	---	---	---	---
Sanitary Sewer	34,365	52,929	(18,564)	120,908	---	102,344	---	120,908	---	---	337,669	---	---	---
Water	5,166	11,824	(6,658)	---	---	(6,658)	---	---	---	---	---	---	---	---
Total	**47,369**	**72,682**	**(25,313)**	**120,908**	**---**	**95,595**	**---**	**120,908**	**---**	**---**	**337,669**	**---**	**---**	**---**
Villard														
Economic Development Authority	54,155	37,945	16,210	---	8,660	7,550	---	---	---	---	---	---	8,660	30,000
Sewer	102,739	114,116	(11,377)	---	38,280	(49,657)	---	---	---	---	---	---	38,280	13,000
Total	**156,894**	**152,061**	**4,833**	**---**	**46,940**	**(42,107)**	**---**	**---**	**---**	**---**	**---**	**---**	**46,940**	**43,000**
Virginia														
Ambulance	2,446,476	3,115,780	(669,304)	---	5,009	(674,313)	---	---	---	(674,313)	212,046	---	2,752	74,986
Clinic Facility Capital Lease	1,347,615	507,459	840,156	694,940	673,182	861,914	---	---	---	---	---	---	673,182	721,119
Electric	13,183,141	12,555,287	627,854	2,065,831	761,316	1,932,369	---	---	47,964	---	12,445,502	---	6,291	165,797
Gas	2,780,260	2,253,064	527,196	330	20,014	507,512	---	---	---	---	1,737,105	1,649,541	44	1,047
Golf Course	909,786	1,001,532	(91,746)	---	16	(91,762)	---	---	---	---	33,483	---	16	5,729
Hospital	1,234,157	1,327,858	(93,701)	46	103,485	(197,140)	---	---	---	---	---	---	103,485	1,142,500

*Data could not be fully reviewed.

**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, 2015

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
Sewer	1,741,207	1,799,145	(57,938)	7,564	203,436	(253,810)	---	---	---	(253,810)	10,659	---	203,436	779,000
Solid Waste Disposal	1,362,279	1,385,963	(23,684)	10,328	---	(13,356)	---	---	---	---	8,337	---	---	---
Steam	4,438,814	5,425,730	(986,916)	6,901	56,666	(1,036,681)	---	---	---	---	287,481	1,229,070	110	163,102
Washington Manor	629,482	422,793	206,689	424	46,409	160,704	---	---	---	---	---	---	46,409	210,000
Water	1,510,253	1,602,890	(92,637)	45,772	120,330	(167,195)	---	---	---	(248,028)	1,475,341	355,783	92,264	368,000
Total	**31,583,470**	**31,397,501**	**185,969**	**2,832,136**	**1,989,863**	**1,028,242**	**---**	**---**	**47,964**	**(1,176,151)**	**16,209,954**	**3,234,394**	**1,127,989**	**3,631,280**
Wabasha														
Sewer	799,322	678,054	121,268	32,155	54,566	98,857	---	---	---	26,000	---	---	54,566	385,280
Water	312,285	467,718	(155,433)	18,981	11,323	(147,775)	---	---	---	25,000	141,163	400,200	4,739	20,720
Total	**1,111,607**	**1,145,772**	**(34,165)**	**51,136**	**65,889**	**(48,918)**	**---**	**---**	**---**	**51,000**	**141,163**	**400,200**	**59,305**	**406,000**
Wabasso														
Garbage	29,433	27,349	2,084	---	---	2,084	---	---	---	---	---	---	---	---
Sewer	136,050	86,614	49,436	2,335	6,251	45,520	---	---	---	14,649	---	---	6,251	3,299
Water	149,272	183,733	(34,461)	36,404	54,379	(52,436)	---	---	---	2,851	---	---	54,379	28,701
Total	**314,755**	**297,696**	**17,059**	**38,739**	**60,630**	**(4,832)**	**---**	**---**	**---**	**17,500**	**---**	**---**	**60,630**	**32,000**
Waconia														
Ice Arena	295,504	667,499	(371,995)	50,000	151,969	(473,964)	---	---	---	(686,000)	79,572	---	151,969	277,246
Sewer	1,765,786	2,437,450	(671,664)	27,464	121,063	(765,263)	---	---	---	88,000	1,010,697	905,992	121,063	3,715,000
Storm Water	538,346	947,465	(409,119)	8,769	56,400	(456,750)	---	---	---	55,000	2,371,175	1,843,589	56,400	516
Street Light Utility	241,831	200,617	41,214	11,619	---	52,833	---	---	---	---	14,441	---	---	---
Water	1,309,154	2,053,770	(744,616)	113,854	319,690	(950,452)	---	---	---	88,000	1,196,351	790,109	319,690	435,000
Total	**4,150,621**	**6,306,801**	**(2,156,180)**	**211,706**	**649,122**	**(2,593,596)**	**---**	**---**	**---**	**(455,000)**	**4,672,236**	**3,539,690**	**649,122**	**4,427,762**

*Data could not be fully reviewed.

**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, 2015

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
Wadena														
Electric	5,407,333	5,212,324	195,009	27,242	---	222,251	---	---	---	283,668	904,409	---	---	---
Golf	346,169	428,217	(82,048)	45	---	(82,003)	---	---	---	(47,565)	---	---	---	---
Liquor	1,985,775	1,826,508	159,267	2,514	---	161,781	---	---	---	147,565	9,981	---	---	---
Sewer	734,480	853,561	(119,081)	5,363	50,463	(164,181)	---	---	---	16,941	2,050,360	1,575,572	50,463	175,010
Water	521,388	445,574	75,814	325	31,539	44,600	---	---	---	(20,061)	1,444,494	1,423,097	31,539	140,000
Wellness Center	550,931	905,554	(354,623)	75	1,002	(355,550)	---	---	---	(127,364)	---	---	1,002	---
Total	**9,546,076**	**9,671,738**	**(125,662)**	**35,564**	**83,004**	**(173,102)**	**---**	**---**	**---**	**253,184**	**4,409,244**	**2,998,669**	**83,004**	**315,010**
Wahkon														
Sewer	206,521	120,327	86,194	29,593	43,778	72,009	---	---	---	10,000	---	---	43,778	65,000
Total	**206,521**	**120,327**	**86,194**	**29,593**	**43,778**	**72,009**	**---**	**---**	**---**	**10,000**	**---**	**---**	**43,778**	**65,000**
Waite Park														
Sewer	1,500,085	1,614,524	(114,439)	296	---	(114,143)	---	---	---	---	---	---	---	---
Storm Water	46,920	30,373	16,547	---	---	16,547	---	---	---	---	---	---	---	---
Water	1,712,346	1,262,650	449,696	12,707	92,779	369,624	---	---	---	---	---	---	92,779	354,534
Total	**3,259,351**	**2,907,547**	**351,804**	**13,003**	**92,779**	**272,028**	**---**	**---**	**---**	**---**	**---**	**---**	**92,779**	**354,534**
Waldorf														
Water and Sewer [0][3]	111,488	113,046	(1,558)	---	628	(2,186)	---	---	---	---	1,153	---	628	16,413
Total	**111,488**	**113,046**	**(1,558)**	**---**	**628**	**(2,186)**	**---**	**---**	**---**	**---**	**1,153**	**---**	**628**	**16,413**
Walker														
Deputy Registrar	1,754,388	1,645,960	108,428	109	---	108,537	---	---	---	79,265	---	---	---	---
Liquor	977,288	872,339	104,949	1,527	---	106,476	---	---	---	105,000	11,215	---	---	---
Sewer	293,464	270,108	23,356	24,930	6,206	42,080	494	---	---	23,023	---	---	6,206	134,258

*Data could not be fully reviewed.

**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, 2015

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
Storm Water	8,053	4,655	3,398	---	---	3,398	18	---	---	---	---	---	---	---
Water	313,931	221,186	92,745	2,764	9,973	85,536	633	---	---	---	---	---	9,973	107,000
Total	**3,347,124**	**3,014,248**	**332,876**	**29,330**	**16,179**	**346,027**	**1,145**	**---**	**---**	**207,288**	**11,215**	**---**	**16,179**	**241,258**
Walnut Grove														
Garbage	35,987	34,846	1,141	14	---	1,155	---	---	---	---	---	---	---	---
Liquor	488,129	491,212	(3,083)	999	2,039	(4,123)	---	---	---	40,000	---	---	---	---
Senior Housing	694,296	590,156	104,140	42	90,751	13,431	---	---	---	---	---	---	90,751	105,000
Sewer	151,264	136,626	14,638	89	9,813	4,914	---	---	---	(33,309)	8,000	---	9,813	18,700
Storm Water	61,257	44,895	16,362	112	22,749	(6,275)	---	---	---	(47,440)	---	---	22,749	43,350
Water	112,427	95,732	16,695	1,167	12,187	5,675	---	---	---	(20,230)	38,857	---	12,044	22,950
Total	**1,543,360**	**1,393,467**	**149,893**	**2,423**	**137,539**	**14,777**	**---**	**---**	**---**	**(60,979)**	**46,857**	**---**	**135,357**	**190,000**
Walters														
Sewer [0]	18,517	8,101	10,416	9,505	23,147	(3,226)	---	---	---	1,036	---	---	---	17,083
Water [0]	8,696	8,571	125	92	830	(613)	---	---	---	---	---	---	---	---
Total	**27,213**	**16,672**	**10,541**	**9,597**	**23,977**	**(3,839)**	**---**	**---**	**---**	**1,036**	**---**	**---**	**---**	**17,083**
Waltham														
Sewer	11,510	21,973	(10,463)	7	4,124	(14,580)	---	---	---	(19,162)	---	---	4,124	17,000
Waste Removal	9,808	9,433	375	---	---	375	---	---	---	---	---	---	---	---
Water	30,904	14,169	16,735	333,028	---	349,763	---	---	333,000	17,788	822,285	512,347	---	---
Total	**52,222**	**45,575**	**6,647**	**333,035**	**4,124**	**335,558**	**---**	**---**	**333,000**	**(1,374)**	**822,285**	**512,347**	**4,124**	**17,000**
Wanamingo														
Medical Center	47,440	27,739	19,701	8,648	21,563	6,786	---	---	---	---	---	---	21,563	19,000
Sanitation	62,193	58,284	3,909	---	---	3,909	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Wastewater	246,076	214,147	31,929	350	---	32,279	---	---	---	75,000	45,789	---	---	---
Water	266,303	201,151	65,152	28,856	18,065	75,943	---	---	---	---	---	---	18,065	137,000
Total	**622,012**	**501,321**	**120,691**	**37,854**	**39,628**	**118,917**	**---**	**---**	**---**	**75,000**	**45,789**	**---**	**39,628**	**156,000**
Wanda														
Garbage	5,334	5,451	(117)	---	---	(117)	---	---	---	---	---	---	---	---
Sewer	9,947	10,846	(899)	---	---	(899)	---	---	---	(500)	---	---	---	---
Water	6,495	13,709	(7,214)	---	22	(7,236)	---	---	---	(6,500)	---	---	---	---
Total	**21,776**	**30,006**	**(8,230)**	**---**	**22**	**(8,252)**	**---**	**---**	**---**	**(7,000)**	**---**	**---**	**---**	**---**
Warba														
Water/Sewer Fund [0][3]	32,377	24,118	8,259	6,778	---	15,037	5,713	246	---	---	---	---	---	---
Total	**32,377**	**24,118**	**8,259**	**6,778**	**---**	**15,037**	**5,713**	**246**	**---**	**---**	**---**	**---**	**---**	**---**
Warren														
Electric	1,999,771	2,028,505	(28,734)	9,333	---	(19,401)	---	---	---	---	89,903	---	---	---
Garbage	285,006	239,106	45,900	662	---	46,562	---	---	---	3,672	---	---	---	---
Gas Distribution	889,516	885,512	4,004	59,274	---	63,278	---	---	---	98,008	89,734	---	---	---
Housing	6,528	6,226	302	158	---	460	---	---	---	---	---	---	---	---
Mosquito Control	31,075	28,328	2,747	1	---	2,748	---	---	---	---	---	---	---	---
Sewer	249,761	239,057	10,704	3,704	10,125	4,283	---	---	---	16,844	360,965	374,538	10,125	66,560
Warren Economic Development Authority	863,564	694,948	168,616	75,320	---	243,936	---	---	---	---	---	---	---	206,717
Water	302,007	312,276	(10,269)	111,544	50,721	50,554	---	---	---	13,743	554,178	562,597	23,221	96,858
Total	**4,627,228**	**4,433,958**	**193,270**	**259,996**	**60,846**	**392,420**	**---**	**---**	**---**	**132,267**	**1,094,780**	**937,135**	**33,346**	**370,135**
Warroad														
Electric Utility	4,805,676	4,486,450	319,226	---	---	319,226	---	---	---	270,000	81,006	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Liquor	1,611,283	1,395,574	215,709	---	---	215,709	---	---	---	85,000	27,362	---	---	---
Wastewater Utility	392,918	348,396	44,522	3,694	20,700	27,516	---	---	---	(73,700)	---	---	20,150	55,000
Water Utility	271,366	297,184	(25,818)	1,113	---	(24,705)	---	---	---	---	---	---	---	---
Total	**7,081,243**	**6,527,604**	**553,639**	**4,807**	**20,700**	**537,746**	**---**	**---**	**---**	**281,300**	**108,368**	**---**	**20,150**	**55,000**
Waseca														
Electric	6,632,275	5,788,247	844,028	49,228	32,852	860,404	---	228	69	428,000	303,313	---	209	---
Housing and Redevelopment Authority	326,032	419,129	(93,097)	671	---	(92,426)	---	117,019	---	---	168,675	---	---	---
Sanitary Sewer	1,897,349	1,936,300	(38,951)	54,530	233,123	(217,544)	---	---	---	(36,977)	260,855	---	232,435	1,530,000
Surface Water	106,425	188,134	(81,709)	4,960	---	(76,749)	---	3,131	939	6,400	9,000	---	---	---
Water	1,135,623	961,911	173,712	13,785	5,399	182,098	---	618	185	84,250	243,658	---	5,399	210,000
Total	**10,097,704**	**9,293,721**	**803,983**	**123,174**	**271,374**	**655,783**	**---**	**120,996**	**1,193**	**481,673**	**985,501**	**---**	**238,043**	**1,740,000**
Watertown														
Sewer	697,786	543,258	154,528	41,872	56,785	139,615	---	---	---	9,788	---	---	37,652	655,000
Storm Water	56,011	20,619	35,392	312	---	35,704	---	---	---	25,000	---	---	---	---
Water	709,545	444,713	264,832	8,191	47,400	225,623	---	---	---	129,881	10,421	---	44,853	208,000
Total	**1,463,342**	**1,008,590**	**454,752**	**50,375**	**104,185**	**400,942**	**---**	**---**	**---**	**164,669**	**10,421**	**---**	**82,505**	**863,000**
Waterville														
Hilltop Terrace Apartments	---	2,605	(2,605)	3,544	619,094	(618,155)	---	---	---	(451,670)	---	---	549	---
Refuse	3,265	170	3,095	27	---	3,122	---	---	---	---	---	---	---	---
Sewer Utility	185,310	232,872	(47,562)	34,427	9,838	(22,973)	---	1,386,891	386,449	---	1,799,884	47,612	9,838	45,000
Water Utility	306,689	302,586	4,103	44,000	102,363	(54,260)	---	---	---	---	---	---	102,363	227,000
Total	**495,264**	**538,233**	**(42,969)**	**81,998**	**731,295**	**(692,266)**	**---**	**1,386,891**	**386,449**	**(451,670)**	**1,799,884**	**47,612**	**112,750**	**272,000**

*Data could not be fully reviewed.

**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, 2015

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
Watkins														
Sewer	196,171	73,843	122,328	9,829	13,208	118,949	---	---	---	---	12,017	---	13,208	89,000
Water	196,968	98,041	98,927	365	14,111	85,181	---	---	---	---	---	---	14,111	71,500
Total	**393,139**	**171,884**	**221,255**	**10,194**	**27,319**	**204,130**	**---**	**---**	**---**	**---**	**12,017**	**---**	**27,319**	**160,500**
Watson														
Cable [21]	---	---	---	---	---	---	---	---	---	1,989	---	---	---	---
Sewer	77,267	119,075	(41,808)	63	29,070	(70,815)	---	---	---	24,257	---	---	29,070	8,000
Water	65,003	78,156	(13,153)	23	18,990	(32,120)	---	---	---	(25,000)	---	---	18,990	15,000
Total	**142,270**	**197,231**	**(54,961)**	**86**	**48,060**	**(102,935)**	**---**	**---**	**---**	**1,246**	**---**	**---**	**48,060**	**23,000**
Waubun														
Sewer	35,791	24,860	10,931	---	960	9,971	---	---	---	7,458	---	---	960	9,000
Water	66,041	52,131	13,910	---	7,437	6,473	---	---	---	(7,458)	---	25,000	7,437	42,000
Total	**101,832**	**76,991**	**24,841**	**---**	**8,397**	**16,444**	**---**	**---**	**---**	**---**	**---**	**25,000**	**8,397**	**51,000**
Waverly														
Liquor	830,477	838,350	(7,873)	1,258	968	(7,583)	---	---	---	---	---	---	968	---
Refuse and Recycling	95,069	94,669	400	---	---	400	---	---	---	---	---	---	---	---
Sewer	491,187	429,906	61,281	68,051	115,139	14,193	67,373	491,368	---	---	669,942	1,374,742	115,139	480,750
Storm Sewer	29,772	55,104	(25,332)	---	11,266	(36,598)	---	---	---	---	147,360	140,000	11,266	17,250
Water	322,388	170,911	151,477	40,723	83,423	108,777	9,803	---	---	---	165,454	703,100	83,423	255,000
Total	**1,768,893**	**1,588,940**	**179,953**	**110,032**	**210,796**	**79,189**	**77,176**	**491,368**	**---**	**---**	**982,756**	**2,217,842**	**210,796**	**753,000**
Wayzata														
Licensing	494,537	335,021	159,516	1,468	---	160,984	---	---	---	154,000	---	---	---	---
Liquor	5,579,188	5,112,933	466,255	20,381	134,257	352,379	---	---	---	150,000	---	---	134,257	100,000

*Data could not be fully reviewed.

**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, 2015

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
Sewer	909,799	1,041,186	(131,387)	9,610	12,630	(134,407)	---	---	---	58,300	434,740	---	12,630	35,000
Solid Waste	319,208	341,994	(22,786)	13,866	---	(8,920)	---	---	---	---	---	---	---	---
Storm Water	272,355	171,579	100,776	6,474	---	107,250	---	---	---	13,000	529,718	---	---	---
Water	680,803	697,742	(16,939)	76,344	163,837	(104,432)	---	---	---	47,400	279,415	---	163,837	215,000
Total	**8,255,890**	**7,700,455**	**555,435**	**128,143**	**310,724**	**372,854**	**---**	**---**	**---**	**422,700**	**1,243,873**	**---**	**310,724**	**350,000**
Welcome														
Sewer	137,330	139,686	(2,356)	76,926	6,549	68,021	79,928	---	---	14,613	2,375	---	6,549	36,000
Water	130,456	85,513	44,943	1,066	1,219	44,790	---	---	---	14,613	2,375	---	1,219	62,000
Total	**267,786**	**225,199**	**42,587**	**77,992**	**7,768**	**112,811**	**79,928**	**---**	**---**	**29,226**	**4,750**	**---**	**7,768**	**98,000**
Wells														
Broadway Apartments	126,894	194,529	(67,635)	132,377	7,795	56,947	---	---	---	---	---	---	7,795	55,000
Electric Utility	2,854,761	2,887,284	(32,523)	6,185	---	(26,338)	---	---	935	99,996	45,100	---	---	---
Liquor	679,392	702,530	(23,138)	3,510	---	(19,628)	---	---	464	(12,000)	---	---	---	---
Park Place Apartments	33,770	18,496	15,274	25	6,500	8,799	---	---	---	---	---	---	6,500	5,791
Sewer Utility	406,709	360,112	46,597	43,271	146,373	(56,505)	---	---	---	---	---	---	29,341	117,449
Storm Water Utility	94,612	7,088	87,524	259	4,759	83,024	---	---	---	(118,230)	---	---	4,585	100,000
Water Utility	374,906	292,940	81,966	296	32,690	49,572	---	---	---	---	---	---	32,680	59,551
Total	**4,571,044**	**4,462,979**	**108,065**	**185,923**	**198,117**	**95,871**	**---**	**---**	**1,399**	**(30,234)**	**45,100**	**---**	**80,901**	**337,791**
West Concord														
Liquor	343,868	374,005	(30,137)	4,644	---	(25,493)	---	---	---	(25,000)	---	---	---	---
Sewer	215,591	248,028	(32,437)	127,570	14,090	81,043	125,553	---	---	---	35,981	---	14,090	136,109
Storm Sewer	25,225	11,760	13,465	244	---	13,709	---	---	---	---	---	---	---	---
Township Access Fee	635	---	635	---	---	635	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Water	91,738	91,068	670	15,081	16,383	(632)	13,456	---	---	---	50,275	---	16,383	56,000
Total	**677,057**	**724,861**	**(47,804)**	**147,539**	**30,473**	**69,262**	**139,009**	**---**	**---**	**(25,000)**	**86,256**	**---**	**30,473**	**192,109**
West Saint Paul														
Arena	150,391	258,078	(107,687)	1,799,768	---	1,692,081	---	---	961,667	---	1,662,310	---	---	---
Golf Course	147,242	183,557	(36,315)	53,377	13,007	4,055	53,125	---	---	(18,006)	---	---	13,007	40,000
Pool	786	79,924	(79,138)	---	---	(79,138)	---	---	---	(32,400)	---	---	---	---
Regional Athletic Center	705,354	724,458	(19,104)	353,760	111,663	222,993	333,605	---	---	50,000	---	---	111,663	200,000
Sanitary Sewer	3,046,818	2,735,259	311,559	288,919	45,441	555,037	---	---	78,430	686,000	726,737	---	45,441	260,000
Storm Sewer	445,611	290,394	155,217	151,509	---	306,726	---	---	---	650,000	157,214	---	---	---
Total	**4,496,202**	**4,271,670**	**224,532**	**2,647,333**	**170,111**	**2,701,754**	**386,730**	**---**	**1,040,097**	**1,335,594**	**2,546,261**	**---**	**170,111**	**500,000**
Westbrook														
Ambulance	138,476	130,819	7,657	5,204	---	12,861	---	---	---	---	---	---	---	---
Cable Television	108,739	100,575	8,164	39	---	8,203	---	---	---	---	---	---	---	---
Electric Utility	790,464	811,554	(21,090)	89,479	---	68,389	---	---	757	24,000	52,893	---	---	---
Natural Gas	348,202	311,860	36,342	---	---	36,342	---	---	---	---	---	---	---	---
Sewer Utility	12,782	12,529	253	---	---	253	---	---	---	---	---	---	---	---
Sewer and Lagoon	94,013	90,201	3,812	7,792	---	11,604	---	---	---	10,000	7,625	---	---	---
Water Utility	166,652	120,828	45,824	3,300	---	49,124	---	---	---	---	---	---	---	---
Total	**1,659,328**	**1,578,366**	**80,962**	**105,814**	**---**	**186,776**	**---**	**---**	**757**	**34,000**	**60,518**	**---**	**---**	**---**
Whalan														
Electric and Garbage [0][17]	50,451	38,107	12,344	25	---	12,369	---	---	---	---	---	---	---	---
Total	**50,451**	**38,107**	**12,344**	**25**	**---**	**12,369**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.

**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, 2015

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
Wheaton														
Garbage	202,097	169,001	33,096	---	---	33,096	---	---	---	---	---	---	---	---
Sewer	351,027	384,606	(33,579)	898	55,005	(87,686)	---	---	---	(27,000)	44,987	72,658	55,005	277,543
Water	244,843	142,869	101,974	723	14,601	88,096	---	---	---	27,000	51,998	706,500	14,601	715,000
Total	**797,967**	**696,476**	**101,491**	**1,621**	**69,606**	**33,506**	**---**	**---**	**---**	**---**	**96,985**	**779,158**	**69,606**	**992,543**
White Bear Lake														
Ambulance	1,528,893	1,529,642	(749)	7,100	---	6,351	---	---	4,950	223,150	144,748	---	---	---
License Bureau	1,007,454	569,820	437,634	2,156	---	439,790	---	---	---	375,000	---	---	---	---
Pioneer Manor	376,871	221,281	155,590	3,071	---	158,661	---	---	---	160,000	---	---	---	---
Refuse	1,251,021	1,344,405	(93,384)	80,953	---	(12,431)	---	---	---	67,500	---	---	---	---
Sewer	2,278,271	2,394,697	(116,426)	---	---	(116,426)	---	---	---	85,260	---	---	---	---
Water	1,030,281	1,204,028	(173,747)	13,367	---	(160,380)	---	---	---	101,500	5,157	---	---	---
Total	**7,472,791**	**7,263,873**	**208,918**	**106,647**	**---**	**315,565**	**---**	**---**	**4,950**	**1,012,410**	**149,905**	**---**	**---**	**---**
Wilder														
Water	13,104	3,866	9,238	---	4,066	5,172	---	---	---	---	2,266	---	1,800	5,000
Total	**13,104**	**3,866**	**9,238**	**---**	**4,066**	**5,172**	**---**	**---**	**---**	**---**	**2,266**	**---**	**1,800**	**5,000**
Willernie														
Refuse	45,076	28,469	16,607	---	---	16,607	---	---	---	---	---	---	---	---
Sewer	47,614	52,458	(4,844)	---	---	(4,844)	---	---	---	---	---	---	---	---
Water	58,433	60,957	(2,524)	---	---	(2,524)	---	---	---	---	---	---	---	---
Total	**151,123**	**141,884**	**9,239**	**---**	**---**	**9,239**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Williams														
Liquor	294,088	318,837	(24,749)	---	105	(24,854)	---	---	---	---	---	13,000	105	292

*Data could not be fully reviewed.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2015

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
Sewer	65,199	66,675	(1,476)	63,449	6,981	54,992	---	49,373	305	---	255,057	---	6,981	31,408
Total	**359,287**	**385,512**	**(26,225)**	**63,449**	**7,086**	**30,138**	**---**	**49,373**	**305**	**---**	**255,057**	**13,000**	**7,086**	**31,700**
Willmar														
Electric	28,974,869	26,955,591	2,019,278	447,065	2,242,159	224,184	---	---	---	---	---	---	300,459	450,000
Heat	848,716	944,088	(95,372)	15,171	64,723	(144,924)	---	---	---	---	---	---	---	---
Rice Memorial Hospital	99,256,583	95,089,321	4,167,262	3,905,919	3,983,576	4,089,605	2,135,830	---	---	---	7,961,160	---	1,719,122	1,952,759
Waste Treatment Plant	8,982,387	4,589,261	4,393,126	301,896	2,167,960	2,527,062	---	---	---	668,768	440,933	563,244	2,167,960	2,647,137
Water	2,340,572	1,859,400	481,172	21,673	155,505	347,340	---	---	---	146,174	2,547,862	---	9,331	145,000
Total	**140,403,127**	**129,437,661**	**10,965,466**	**4,691,724**	**8,613,923**	**7,043,267**	**2,135,830**	**---**	**---**	**814,942**	**10,949,955**	**563,244**	**4,196,872**	**5,194,896**
Willow River														
Sewer	61,700	57,874	3,826	113,480	19,778	97,528	13	---	---	---	---	---	19,778	16,000
Water	47,193	67,011	(19,818)	13,104	3,867	(10,581)	7	---	---	---	---	---	3,867	8,000
Total	**108,893**	**124,885**	**(15,992)**	**126,584**	**23,645**	**86,947**	**20**	**---**	**---**	**---**	**---**	**---**	**23,645**	**24,000**
Wilmont														
Refuse	32,113	29,166	2,947	101	---	3,048	---	---	---	---	---	---	---	---
Sewer	53,662	43,228	10,434	722	799	10,357	---	---	---	---	---	---	799	11,000
Water	71,063	94,016	(22,953)	225	6,503	(29,231)	---	---	---	---	9,771	---	6,503	22,000
Total	**156,838**	**166,410**	**(9,572)**	**1,048**	**7,302**	**(15,826)**	**---**	**---**	**---**	**---**	**9,771**	**---**	**7,302**	**33,000**
Windom														
Arena	142,975	332,502	(189,527)	162,991	118	(26,654)	---	---	---	---	55,838	---	---	---
Electric	5,905,526	5,661,539	243,987	56,036	36,411	263,612	---	---	---	175,000	622,834	---	---	---
Liquor	1,810,485	1,615,796	194,689	3,944	---	198,633	---	---	---	70,000	10,768	---	---	---
Multi-Purpose Center	84,228	324,461	(240,233)	201,458	260	(39,035)	---	---	---	---	5,344	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
River Bluff Townhomes	91,884	66,298	25,586	---	10,040	15,546	---	---	---	---	---	---	7,340	47,570
Telecom	2,801,140	2,645,201	155,939	145	339,621	(183,537)	---	---	---	---	49,677	---	339,621	445,000
Wastewater	1,192,113	1,154,065	38,048	95,710	95,985	37,773	---	---	---	266,310	87,568	---	94,881	435,519
Water	1,279,949	908,587	371,362	29,186	55,814	344,734	---	---	---	(243,449)	669,693	---	55,054	577,099
Windom Area Hospital	15,768,268	14,936,050	832,218	28,500	---	860,718	---	---	---	---	3,550,609	5,546,800	---	---
Total	**29,076,568**	**27,644,499**	**1,432,069**	**577,970**	**538,249**	**1,471,790**	**---**	**---**	**---**	**267,861**	**5,052,331**	**5,546,800**	**496,896**	**1,505,188**
Winger														
Sewer	17,688	16,262	1,426	---	---	1,426	---	---	---	---	---	---	---	---
Water	26,571	26,552	19	---	---	19	---	---	---	---	---	---	---	---
Total	**44,259**	**42,814**	**1,445**	**---**	**---**	**1,445**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Winnebago														
Duplex	22,170	18,253	3,917	255	---	4,172	---	---	---	---	---	---	---	---
Garbage	102,990	98,271	4,719	---	---	4,719	---	---	---	---	---	---	---	---
Recycling	20,371	23,870	(3,499)	6,830	---	3,331	---	---	6,830	---	---	---	---	---
Sewer Utility	590,239	477,537	112,702	13,973	46,079	80,596	---	---	---	51,103	25,278	---	46,079	193,747
Storm Water	29,686	16,590	13,096	243	3,947	9,392	---	---	---	30,491	---	---	3,947	9,515
Water Utility	292,114	268,172	23,942	3,231	15,259	11,914	---	---	---	50,701	---	---	15,259	109,738
Total	**1,057,570**	**902,693**	**154,877**	**24,532**	**65,285**	**114,124**	**---**	**---**	**6,830**	**132,295**	**25,278**	**---**	**65,285**	**313,000**
Winona														
Airport	37,448	297,931	(260,483)	2,061,059	19,072	1,781,504	94,835	---	1,836,748	---	8,365,956	---	16,780	100,000
Inspections	558,614	374,175	184,439	888	---	185,327	---	---	---	1,000	18,850	---	---	---
Library	38,676	1,086,920	(1,048,244)	931,983	---	(116,261)	336,206	---	379,601	(116,906)	57,190	---	---	---
Public Transportation	244,251	725,671	(481,420)	510,322	---	28,902	---	205,000	304,600	---	---	---	---	---

*Data could not be fully reviewed.

**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, 2015

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
Recreation	462,250	1,652,476	(1,190,226)	1,087,496	---	(102,730)	332,114	---	690,990	(14,918)	---	---	---	---
Sanitary Sewer	3,468,352	2,957,252	511,100	21,906	---	533,006	---	---	---	5,800	409,736	---	---	---
Storm Sewer	327,758	213,250	114,508	3,238	---	117,746	---	---	---	61,000	50,000	---	---	---
Water	3,609,862	2,387,016	1,222,846	13,773	30,419	1,206,200	---	---	---	5,200	35,417	---	28,850	690,000
Total	**8,747,211**	**9,694,691**	**(947,480)**	**4,630,665**	**49,491**	**3,633,694**	**763,155**	**205,000**	**3,211,939**	**(58,824)**	**8,937,149**	**---**	**45,630**	**790,000**
Winsted														
Sewer	537,360	602,124	(64,764)	11,384	27,330	(80,710)	---	---	---	15,000	208,024	---	27,330	95,000
Water	347,188	325,297	21,891	46,456	9,122	59,225	---	---	---	5,000	63,942	---	9,122	29,000
Total	**884,548**	**927,421**	**(42,873)**	**57,840**	**36,452**	**(21,485)**	**---**	**---**	**---**	**20,000**	**271,966**	**---**	**36,452**	**124,000**
Winthrop														
Electric	1,660,522	1,506,607	153,915	119	25,852	128,182	---	---	---	(35,364)	---	---	25,852	190,000
Garbage	109,684	121,680	(11,996)	---	---	(11,996)	---	---	---	(16,135)	---	---	---	---
Sewer	189,988	203,908	(13,920)	---	16,938	(30,858)	---	---	---	69,218	385,885	439,008	16,207	130,000
Water	427,933	378,148	49,785	---	804	48,981	---	---	---	27,536	256,548	291,865	804	---
Total	**2,388,127**	**2,210,343**	**177,784**	**119**	**43,594**	**134,309**	**---**	**---**	**---**	**45,255**	**642,433**	**730,873**	**42,863**	**320,000**
Winton														
Sewage Collection and Disposal [0]	13,352	13,231	121	---	---	121	---	---	---	(3,000)	344	---	---	---
Water [0]	18,083	27,206	(9,123)	---	---	(9,123)	---	---	---	(3,000)	344	---	---	---
Total	**31,435**	**40,437**	**(9,002)**	**---**	**---**	**(9,002)**	**---**	**---**	**---**	**(6,000)**	**688**	**---**	**---**	**---**
Wolf Lake														
Liquor	332,542	314,600	17,942	956	1,693	17,205	---	---	349	8,497	---	---	1,393	7,452
Sewer	22,931	23,226	(295)	11	247	(531)	---	---	---	(2,400)	---	---	---	---
Total	**355,473**	**337,826**	**17,647**	**967**	**1,940**	**16,674**	**---**	**---**	**349**	**6,097**	**---**	**---**	**1,393**	**7,452**

*Data could not be fully reviewed.

**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, 2015

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
Wolverton														
Garbage [0]	13,612	7,279	6,333	---	---	6,333	---	---	---	---	---	---	---	---
Sewer [0]	33,789	26,546	7,243	---	1,108	6,135	---	---	---	---	1,000	57,450	1,108	---
Water [0]	38,118	24,909	13,209	---	---	13,209	---	---	---	10,939	213	---	---	---
Total	**85,519**	**58,734**	**26,785**	**---**	**1,108**	**25,677**	**---**	**---**	**---**	**10,939**	**1,213**	**57,450**	**1,108**	**---**
Wood Lake														
Refuse	30,121	31,275	(1,154)	---	---	(1,154)	---	---	---	---	---	---	---	---
Sewer	97,933	66,110	31,823	37	29,912	1,948	---	---	---	---	---	---	29,656	11,000
Water Utility	76,467	89,287	(12,820)	66	4,512	(17,266)	---	---	---	---	77,609	---	4,256	10,000
Total	**204,521**	**186,672**	**17,849**	**103**	**34,424**	**(16,472)**	**---**	**---**	**---**	**---**	**77,609**	**---**	**33,912**	**21,000**
Woodbury														
Bielenberg Sports Center	1,560,080	1,463,272	96,808	10,802	772,178	(664,568)	---	---	---	---	623,892	---	39,084	860,000
Emergency Medical Services	2,058,386	2,057,338	1,048	15,125	---	16,173	---	---	---	(226,698)	---	---	---	---
Golf Course Operations	1,457,037	1,353,111	103,926	9,379	105,851	7,454	---	---	---	---	145,405	---	68,124	3,030,000
Sewer	5,761,502	5,733,442	28,060	130,493	---	158,553	---	---	---	573,492	91,303	---	---	---
Storm Water Utility	1,850,399	1,694,201	156,198	90,975	---	247,173	---	---	---	1,473,369	---	---	---	---
Street Light Utility	561,106	475,277	85,829	8,182	---	94,011	---	---	---	---	---	---	---	---
Water	3,532,760	4,507,660	(974,900)	181,334	---	(793,566)	---	---	9,061	601,912	1,480,947	---	---	---
Total	**16,781,270**	**17,284,301**	**(503,031)**	**446,290**	**878,029**	**(934,770)**	**---**	**---**	**9,061**	**2,422,075**	**2,341,547**	**---**	**107,208**	**3,890,000**
Woodland														
Sewer	38,942	31,421	7,521	611	3,186	4,946	---	---	---	---	---	---	3,186	35,285
Water	31,156	29,563	1,593	1,729	2,168	1,154	---	---	---	---	---	---	2,168	12,500
Total	**70,098**	**60,984**	**9,114**	**2,340**	**5,354**	**6,100**	**---**	**---**	**---**	**---**	**---**	**---**	**5,354**	**47,785**

*Data could not be fully reviewed.

**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, 2015

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
Woodstock														
Garbage [0]	5,925	6,764	(839)	1,576	---	737	---	---	---	---	---	---	---	---
Sewer [0]	26,966	9,268	17,698	6,106	12,726	11,078	---	---	---	---	---	---	12,726	5,400
Water [0]	10,111	11,632	(1,521)	3,641	---	2,120	---	---	---	---	---	---	---	---
Total	**43,002**	**27,664**	**15,338**	**11,323**	**12,726**	**13,935**	**---**	**---**	**---**	**---**	**---**	**---**	**12,726**	**5,400**
Worthington														
Airport	160,692	702,717	(542,025)	91,160	---	(450,865)	9,800	395,913	157,036	(57,790)	429,024	---	---	---
Cable Television	149,487	149,487	---	---	---	---	---	---	---	---	---	---	---	---
Electric	20,351,158	19,370,090	981,068	125,921	15,285	1,091,704	---	---	---	500,421	562,318	---	15,285	225,000
Industrial Wastewater Facility	1,562,248	1,644,828	(82,580)	14,215	---	(68,365)	---	---	---	---	33,460	---	---	---
Liquor	3,642,919	3,167,701	475,218	9,286	---	484,504	---	---	---	225,000	26,212	---	---	---
Municipal Wastewater	2,064,250	1,586,068	478,182	82,492	---	560,674	---	---	---	(3,528)	186,106	---	---	---
Storm Water Management	561,735	304,574	257,161	9,782	---	266,943	---	---	---	---	82,840	---	---	---
Street Lighting	267,924	148,450	119,474	541	---	120,015	---	---	---	134,400	---	---	---	---
Water	3,795,799	2,566,252	1,229,547	58,872	106,951	1,181,468	---	---	---	(3,528)	853,880	---	106,951	135,000
Total	**32,556,212**	**29,640,167**	**2,916,045**	**392,269**	**122,236**	**3,186,078**	**9,800**	**395,913**	**157,036**	**794,975**	**2,173,840**	**---**	**122,236**	**360,000**
Wrenshall														
Sewer	71,805	56,117	15,688	413	---	16,101	---	---	---	---	12,423	---	---	---
Water	81,275	48,263	33,012	61,330	29,555	64,787	23,154	---	60	---	5,590	---	29,555	579,000
Total	**153,080**	**104,380**	**48,700**	**61,743**	**29,555**	**80,888**	**23,154**	**---**	**60**	**---**	**18,013**	**---**	**29,555**	**579,000**
Wykoff														
Sewer	127,454	199,124	(71,670)	488,913	947	416,296	---	488,762	---	---	1,370,975	682,000	947	552,000

*Data could not be fully reviewed.

**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, 2015

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
Water	89,476	104,570	(15,094)	280	7,625	(22,439)	---	---	---	(31,000)	---	---	7,625	39,000
Total	**216,930**	**303,694**	**(86,764)**	**489,193**	**8,572**	**393,857**	**---**	**488,762**	**---**	**(31,000)**	**1,370,975**	**682,000**	**8,572**	**591,000**
Wyoming														
Sewer	1,014,865	1,193,936	(179,071)	32,332	28,987	(175,726)	---	---	---	48,784	917,383	933,164	---	---
Surface Water	48,773	63,840	(15,067)	3,694	9,090	(20,463)	---	---	---	(30,322)	281,507	292,660	---	---
Water	373,706	437,932	(64,226)	19,478	88,057	(132,805)	---	---	---	53,571	1,057,638	2,979,090	---	---
Total	**1,437,344**	**1,695,708**	**(258,364)**	**55,504**	**126,134**	**(328,994)**	**---**	**---**	**---**	**72,033**	**2,256,528**	**4,204,914**	**---**	**---**
Zemple														
Sewer	4,431	5,388	(957)	1,281	---	324	---	---	---	---	---	---	---	---
Total	**4,431**	**5,388**	**(957)**	**1,281**	**---**	**324**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zimmerman														
Sewer	1,023,293	851,931	171,362	72,756	72,768	171,350	18,447	---	---	25,000	125,202	---	72,768	344,000
Water	544,945	574,544	(29,599)	47,760	32,801	(14,640)	18,447	---	---	25,000	14,681	---	32,801	97,000
Total	**1,568,238**	**1,426,475**	**141,763**	**120,516**	**105,569**	**156,710**	**36,894**	**---**	**---**	**50,000**	**139,883**	**---**	**105,569**	**441,000**
Zumbro Falls														
Water and Sewer [0],[3]	116,312	173,973	(57,661)	---	40,361	(98,022)	---	---	---	---	---	---	40,361	13,000
Total	**116,312**	**173,973**	**(57,661)**	**---**	**40,361**	**(98,022)**	**---**	**---**	**---**	**---**	**---**	**---**	**40,361**	**13,000**
Zumbrota														
Sewer	845,663	721,284	124,379	18,925	8,961	134,343	---	---	---	55,127	155,701	---	8,961	99,601
Water	445,592	395,368	50,224	26,723	8,134	68,813	---	---	---	(129,337)	100,204	---	8,134	90,402
Total	**1,291,255**	**1,116,652**	**174,603**	**45,648**	**17,095**	**203,156**	**---**	**---**	**---**	**(74,210)**	**255,905**	**---**	**17,095**	**190,003**
State Total	**$3,765,244,109**		**$216,926,340**		**$148,687,885**		**$36,146,506**		**$68,404,855**		**$752,347,850**		**$119,874,027**	
		$3,548,317,769		**$218,676,565**		**$286,915,020**		**$61,217,416**		**$154,637,275**		**$434,101,249**		**$451,901,802**

*Data could not be fully reviewed.

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

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

ENTERPRISE FUND FOOTNOTES

[*] Data could not be fully reviewed.

[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 Saint 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] Nonoperating 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 fund 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 television, refuse, sewer, and water fund operations.

[32] The enterprise fund was not in operation.

[33] The enterprise fund fiscal year-end is April 30.

[34] The accrual basis of accounting is used; however, no depreciation.

[35] Unaudited numbers used, audited numbers used in previous years

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APPENDIX A

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND BALANCES

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

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

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

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

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

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

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

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

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

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

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

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

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that, at year-end 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.[11] If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

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

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[11]The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*, replace the old designations *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* on the OSA website.

Fund Balance Classifications/Definitions for Governmental Funds

The fund balance classifications of a local government's governmental funds are based on the definitions in the following table:

Fund Balance Reporting			
Classification		***Definition***	***Examples***
Nonspendable		"Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact."[12]	• Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds.
Restricted		"Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation."[13]	• 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."[14]	• 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."[15]	• 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.[16]	

[12]GASB Statement 54, ¶ 6
[13]GASB Statement 54, ¶ 8
[14]GASB Statement 54, ¶ 10
[15]GASB Statement 54, ¶ 13
[16]GASB Statement 54, ¶ 17

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GLOSSARY

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 television), for use of public property.

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

Glossary

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government. Expenditures in this category include salaries, 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 television, 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.