

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Minnesota City Finances
2018 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 100 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 Minnesota's local 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, 2018



March 11, 2020

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 848 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2018.¹ Minnesota cities are required to submit annual financial reports to the OSA 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 revenues, expenditures, and capital outlay data by individual city.

Table 19 lists the bonded and other long-term debt outstanding as of December 31, 2018, 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 2017 and 2018 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 2018 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.

In addition to this publication, the OSA maintains an [interactive database](#) containing several years of data that can be accessed on the OSA website.

¹There are 853 cities. The Cities of Boy River, Funkley, Hillman, Roosevelt, and Sargeant failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698, and are not included in this report. Failure to comply with these reporting requirements results in the OSA not certifying a city as eligible to receive Local Government Aid (LGA) and Small Cities Assistance (SCA). Two cities, Marine on Saint Croix and Lake Henry, are included in the report although they provided unverified financial data.

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

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 2018, 340 of the 622 small cities (54.7 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.

³Minn. 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 \$5.85 billion in 2018, an increase of 5.7 percent over 2017 revenues. Total revenues of cities over 2,500 in population increased 5.6 percent, and revenues of cities under 2,500 in population increased 5.9 percent (pg. 5).
- In 2018, total expenditures of the governmental funds for all cities totaled \$6.61 billion. This represents an increase of 3.6 percent over 2017. Total expenditures for cities over 2,500 in population increased 3.4 percent, while those under 2,500 in population increased 6.0 percent in 2018 (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 22.4 percent of total expenditures, and public safety accounted for 27.1 percent. For small cities, streets and highways accounted for 26.5 percent of total expenditures, and public safety accounted for 21.7 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2018, small cities carried long-term debt of \$1.31 billion, or \$3,640 per capita, compared to \$8.02 billion, or \$1,876 per capita, for large cities⁴ (pg. 6).
- In 2018, unrestricted fund balances as a percent of current expenditures averaged 49.8 percent for large cities, compared to 114.6 percent for small cities (pg. 6).

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

- In 2018, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.36 billion. This represents an increase of 5.6 percent over 2017 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.7 percent of all large city revenues. Cities over 2,500 in population expended \$6.03 billion from these various governmental funds to provide city services. This represents an increase of 3.4 percent over 2017 total governmental expenditures (pgs. 11-12).
- In 2018, cities under 2,500 in population, or small cities, had total governmental revenues of \$489.1 million. This represents an increase of \$27.2 million, or 5.9 percent, over 2017. Cities under 2,500 in population expended \$578.2 million to provide city services. This represents an increase of 6.0 percent over 2017 total governmental expenditures (pgs. 18-19).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2009 to 2018, an examination of city revenues shows that, when adjusted for inflation, revenues increased 2.7 percent over the ten-year period⁵ (pg. 7).
- Between 2009 and 2018, actual revenues derived from property taxes grew 41.1 percent, compared to an increase of 10.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 24.2 percent, state grants increased 17.5 percent, and local grants increased 34.5 percent. When revenues are adjusted for inflation, the ten-year period shows a 15.1 percent increase in property tax revenues, while intergovernmental revenues decreased 9.5 percent (pg. 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 36.6 percent in 2009 to 41.1 percent in 2018. During this same time frame, revenues derived from intergovernmental sources decreased from 25.5 percent of total revenues to 22.4 percent (pg. 8).

Governmental Expenditures

- Between 2009 and 2018, an examination of city finances shows that, when adjusted for inflation, 2018 expenditures increased 0.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.38 billion to \$6.61 billion. This represents an increase of 22.8 percent (pg. 9).
- Although inflation-adjusted total expenditures increased 0.2 percent over the ten-year period, a comparison of the two five-year periods of 2009 to 2013 and 2014 to 2018 reveals a significant reversal during the most recent period. From 2009 to 2013, inflation-adjusted total expenditures decreased 10.9 percent, while from 2014 to 2018, inflation-adjusted total expenditures increased 6.0 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 2009 as the base year (N.I.P.A. Table 1.1.9, November 2019).

Comparison and Overview

2018 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$5.85 billion in 2018, an increase of 5.7 percent over 2017 revenues. Total revenues of cities over 2,500 in population increased 5.6 percent, and revenues of cities under 2,500 in population increased 5.9 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 2018, intergovernmental revenues accounted for 35.7 percent of total revenues for small cities, compared to 21.2 percent for large cities. Among all cities, intergovernmental revenues accounted for 22.4 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 2018, tax revenue from all sources accounted for 52.9 percent of large city revenues, compared to 39.0 percent of small city revenues. Property taxes accounted for 41.5 percent of large city revenues, compared to 36.7 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,251, and small cities had total revenues of \$1,268.

Expenditures

In 2018, total expenditures of the governmental funds for all cities totaled \$6.61 billion. This represents an increase of 3.6 percent over 2017. Total expenditures for cities over 2,500 in population increased 3.4 percent, while those under 2,500 in population increased 6.0 percent in 2018.

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 (16.6 percent) and less to culture and recreation (8.6 percent) than cities over 2,500 (11.7 percent and 13.0 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 22.4 percent of total expenditures, and public safety accounted for 27.1 percent. For small cities, streets and highways accounted for 26.5 percent of total expenditures, and public safety accounted for 21.7 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2018, small cities carried long-term debt of \$1.31 billion, or \$3,640 per capita, compared to \$8.02 billion, or \$1,876 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 2018, unrestricted fund balances as a percent of current expenditures averaged 49.8 percent for large cities, compared to 114.6 percent for small cities.

In 2018, of the 282 small cities that reported a fund balance, 165 (58.5 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 226 large cities, 40 (17.7 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2018, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -117.4 percent in Hendrum to 602.2 percent in Harris. Among large cities, the range was from 5.6 percent in Chaska to 714.4 percent in Benson.⁷

The OSA 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 OSA 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.⁸

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

⁷The City of Benson received a \$20 million grant payable in installments over four years from Northern States Power to compensate the community from the economic loss of the Benson Power plant.

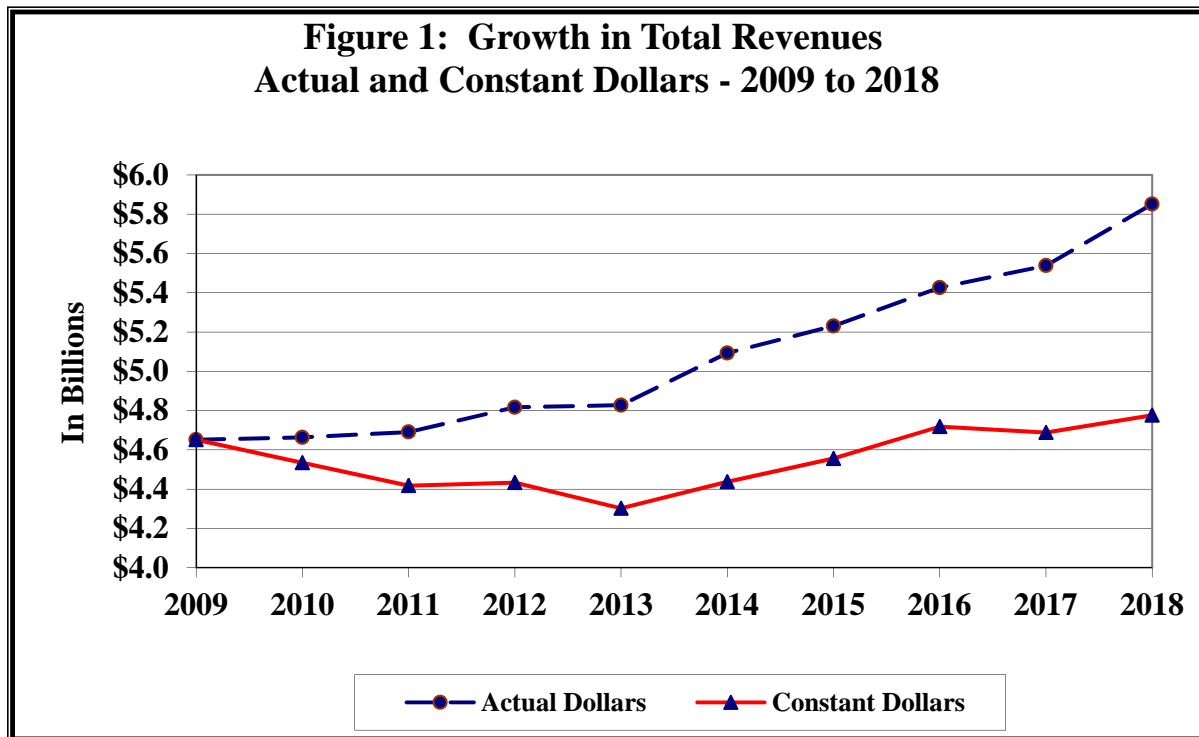
⁸The OSA's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2009 to 2018, an examination of city revenues shows that, when adjusted for inflation, revenues increased 2.7 percent over the ten-year period.⁹

During that same period, total city revenues, in actual dollars, grew from \$4.65 billion in 2009 to \$5.85 billion in 2018, an increase of 25.8 percent. See Figure 1 below.



Between 2009 and 2018, actual revenues derived from property taxes grew 41.1 percent, compared to an increase of 10.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 24.2 percent, state grants increased 17.5 percent, and local grants increased 34.5 percent. When revenues are adjusted for inflation, the ten-year period shows a 15.1 percent increase in property tax revenues, while intergovernmental revenues decreased 9.5 percent.

⁹“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2009 as the base year (N.I.P.A. Table 1.1.9, November 2019).

In actual dollars, the proportion of total revenues derived from property taxes grew from 36.6 percent in 2009 to 41.1 percent in 2018. During this same time frame, revenues derived from intergovernmental sources decreased from 25.5 percent of total revenues to 22.4 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

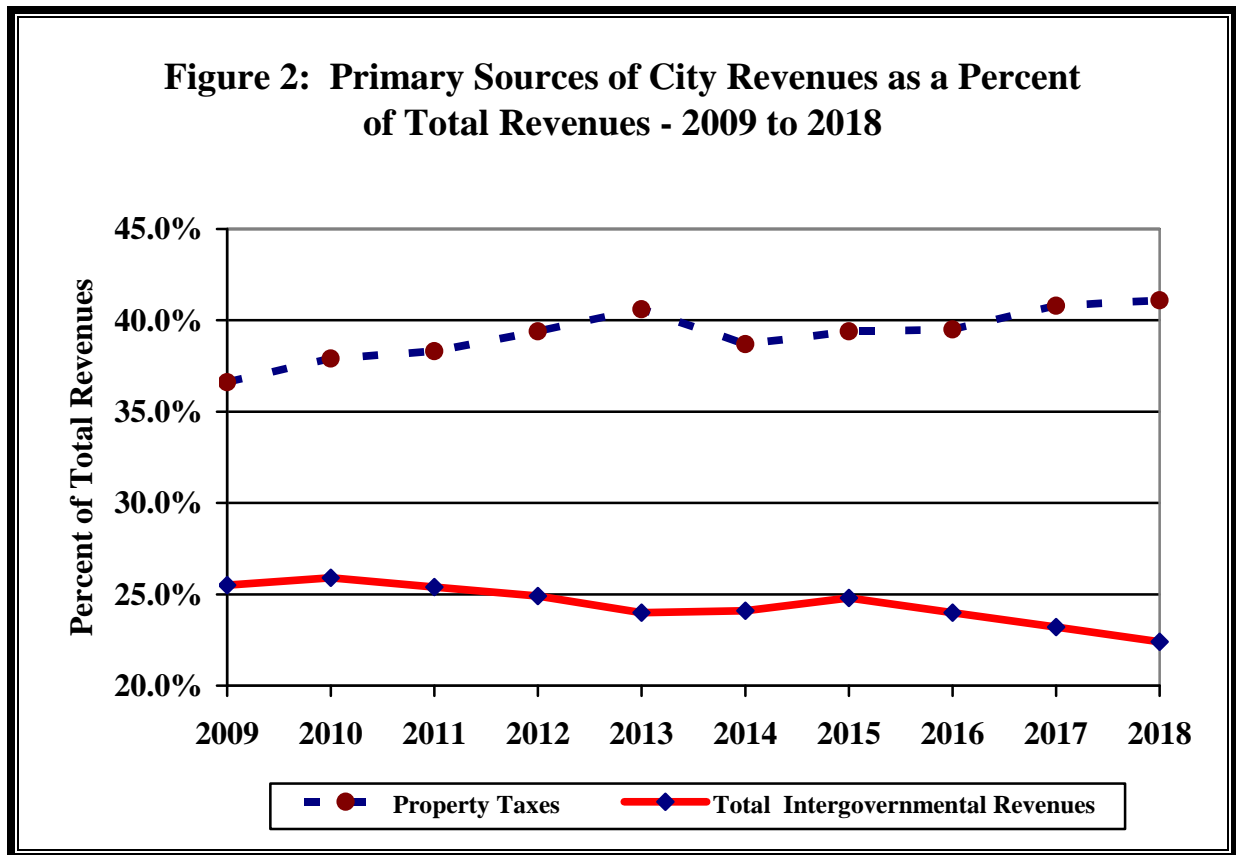


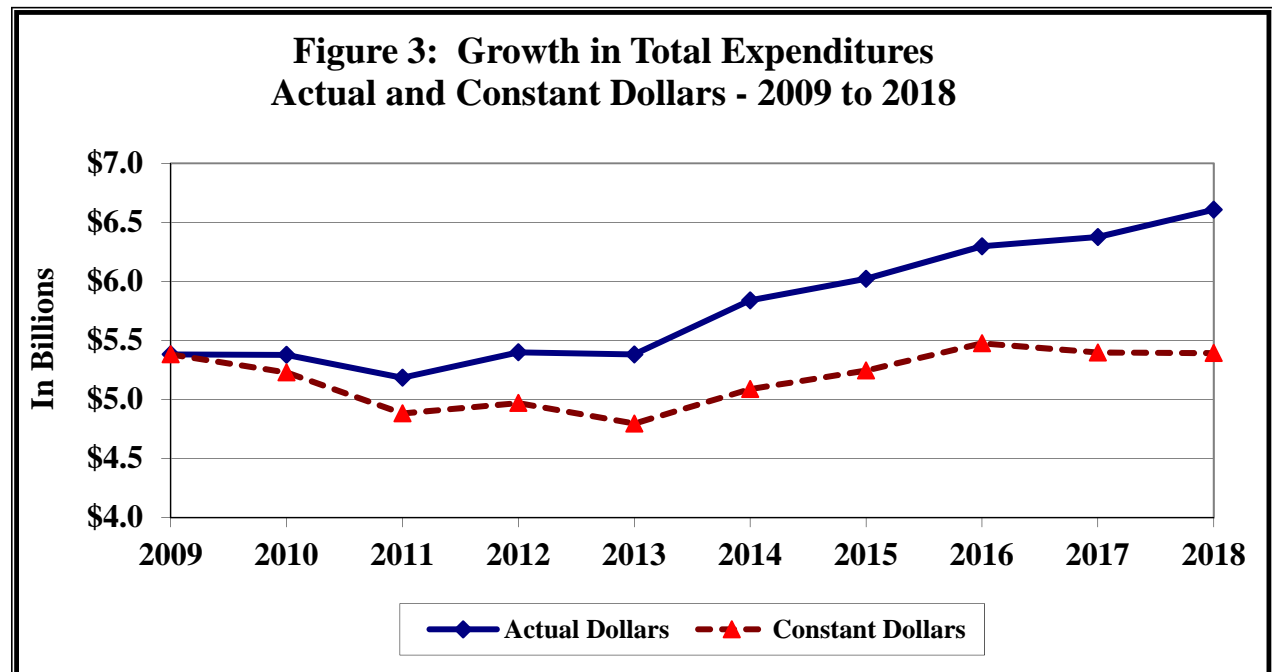
Table 1 on the following page provides a summary of the trend in city revenues from 2009 to 2018 when adjusted for inflation. Licenses and permits (49.7 percent), charges for services (23.6 percent), local unit grants (9.8 percent), and taxes (9.4 percent) were the only sources of revenues to grow over this period. All other categories of revenues declined over the ten-year period, including fines and forfeits (-39.0 percent), federal grants (-38.1 percent), interest earnings (-31.0 percent), special assessments (-28.1 percent), all other revenues (-5.3 percent), and state grants (-4.1 percent).

Table 1: Total City Revenues in Constant Dollars

Revenues	2009	2013	2014	2018	2009 - 13 5-Year Change	2014 - 18 5-Year Change	10-Year Change
Taxes	\$2,260,474,966	\$2,175,912,592	\$2,182,311,033	\$2,472,600,994	-3.7%	13.3%	9.4%
Special Assessments	287,270,533	265,501,219	252,436,500	206,566,196	-7.6%	-18.2%	-28.1%
Licenses and Permits	121,586,365	152,444,761	165,040,978	182,020,961	25.4%	10.3%	49.7%
Federal Grants	221,619,850	192,923,621	140,599,613	137,155,600	-12.9%	-2.4%	-38.1%
State Grants	882,078,184	744,774,572	849,095,254	846,182,351	-15.6%	-0.3%	-4.1%
Local Unit Grants	80,278,876	96,774,222	81,425,960	88,109,115	20.5%	8.2%	9.8%
Charges for Services	440,545,197	471,275,290	468,156,790	544,502,845	7.0%	16.3%	23.6%
Fines and Forfeits	43,394,751	32,019,497	30,845,549	26,453,657	-26.2%	-14.2%	-39.0%
Interest Earnings	97,650,926	(24,639,748)	85,332,762	67,394,298	-125.2%	-21.0%	-31.0%
All Other Revenues	216,854,743	195,295,896	182,274,361	205,274,509	-9.9%	12.6%	-5.3%
Total Revenues	\$4,651,754,391	\$4,302,281,922	\$4,437,518,800	\$4,776,260,526	-7.5%	7.6%	2.7%

Governmental Expenditures

Between 2009 and 2018, an examination of city finances shows that, when adjusted for inflation, 2018 expenditures increased 0.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.38 billion to \$6.61 billion. This represents an increase of 22.8 percent. 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 4.2 percent, capital outlays increased 5.4 percent, and debt service decreased 19.9 percent.

Table 2 below provides a summary of expenditures in constant dollars. Although inflation-adjusted total expenditures increased 0.2 percent over the ten-year period, a comparison of the two five-year periods of 2009 to 2013 and 2014 to 2018 reveals a significant reversal during the most recent period. From 2009 to 2013, inflation-adjusted total expenditures decreased 10.9 percent, while from 2014 to 2018, inflation-adjusted total expenditures increased 6.0 percent.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2009	2013	2014	2018	2009 - 13 5-Year Change	2014 - 18 5-Year Change	10-Year Change
General Government	\$555,582,256	\$529,393,327	\$581,539,013	\$654,711,751	-4.7%	12.6%	17.8%
Public Safety	1,379,381,909	1,282,070,783	1,289,393,220	1,437,415,157	-7.1%	11.5%	4.2%
Streets and Highways	1,126,682,042	1,093,634,168	1,157,645,884	1,227,846,898	-2.9%	6.1%	9.0%
Sanitation	24,916,470	16,478,784	17,640,462	23,218,289	-33.9%	31.6%	-6.8%
Health	25,372,082	26,691,980	27,417,716	28,626,272	5.2%	4.4%	12.8%
Culture and Recreation	615,771,861	594,938,358	609,704,065	681,256,320	-3.4%	11.7%	10.6%
Housing/Economic Development	476,497,307	423,738,607	512,690,238	452,933,084	-11.1%	-11.7%	-4.9%
Conservation of Natural Resources	3,957,356	6,641,691	7,837,251	14,053,419	67.8%	79.3%	255.1%
Airport	46,171,578	37,174,768	35,853,293	40,349,872	-19.5%	12.5%	-12.6%
All Other Expenditures	175,422,952	96,511,172	92,481,134	70,032,669	-45.0%	-24.3%	-60.1%
Debt Service	952,813,072	689,282,540	756,148,576	762,838,425	-27.7%	0.9%	-19.9%
Total Expenditures	\$5,382,568,885	\$4,796,556,178	\$5,088,350,852	\$5,393,282,156	-10.9%	6.0%	0.2%
Total Current Expenditures	\$3,210,010,615	\$3,094,453,940	\$3,141,752,454	\$3,345,186,319	-3.6%	6.5%	4.2%
Total Capital Outlays	1,219,745,198	1,012,819,698	1,190,449,824	1,285,257,412	-17.0%	8.0%	5.4%
Total Debt Service	952,813,072	689,282,540	756,148,576	762,838,425	-27.7%	0.9%	-19.9%
Total Expenditures	\$5,382,568,885	\$4,796,556,178	\$5,088,350,854	\$5,393,282,156	-10.9%	6.0%	0.2%

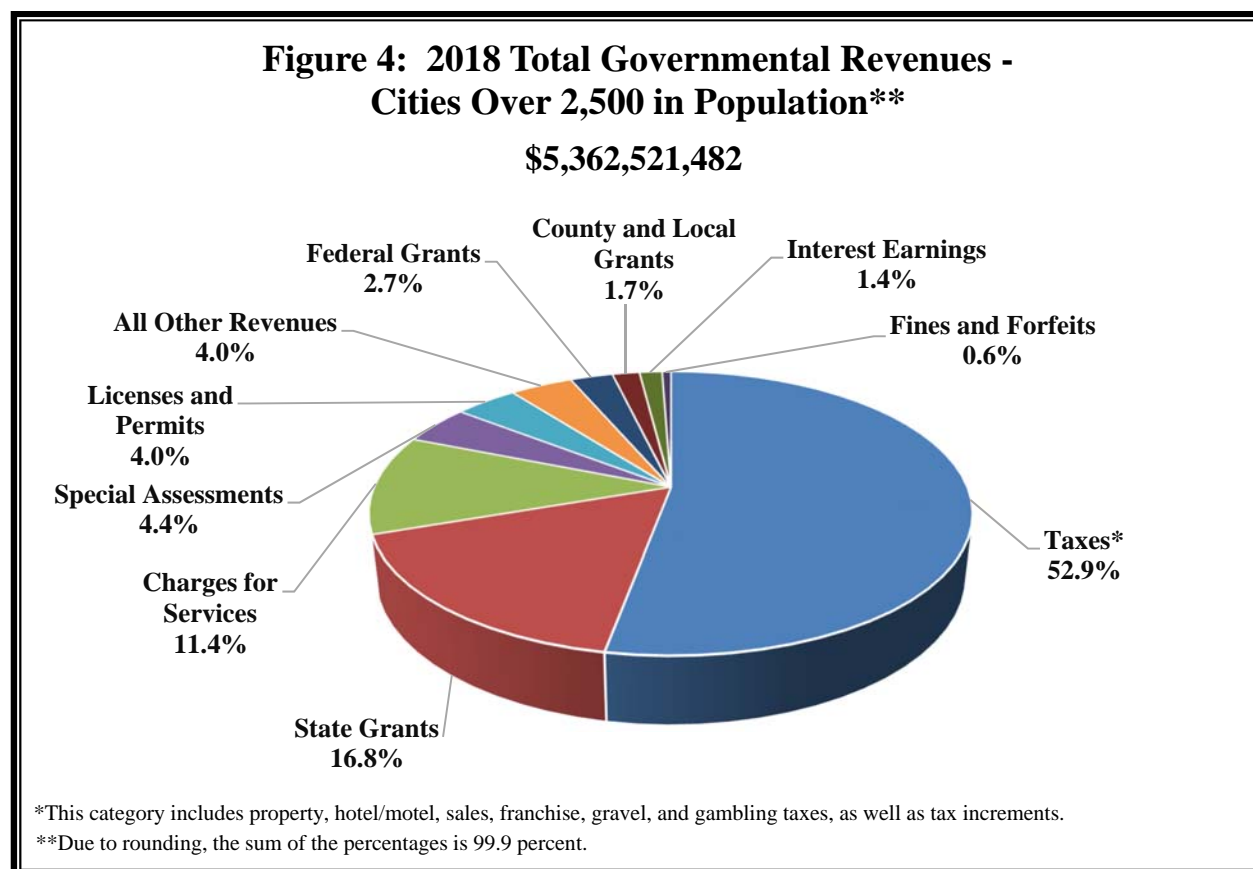
Overview of Cities Over 2,500 in Population

Total Governmental Revenues

In 2018, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.36 billion. This represents an increase of 5.6 percent over 2017 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.7 percent of all large city revenues.

Seven of the ten categories of revenues increased between 2017 and 2018. All other revenues (33.9 percent) and interest earnings (29.5 percent) showed the greatest gains. The three categories of revenues that decreased over the two-year period were county/local unit grants (-22.7 percent), fines and forfeits (-12.2 percent), and special assessments (-3.6 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.

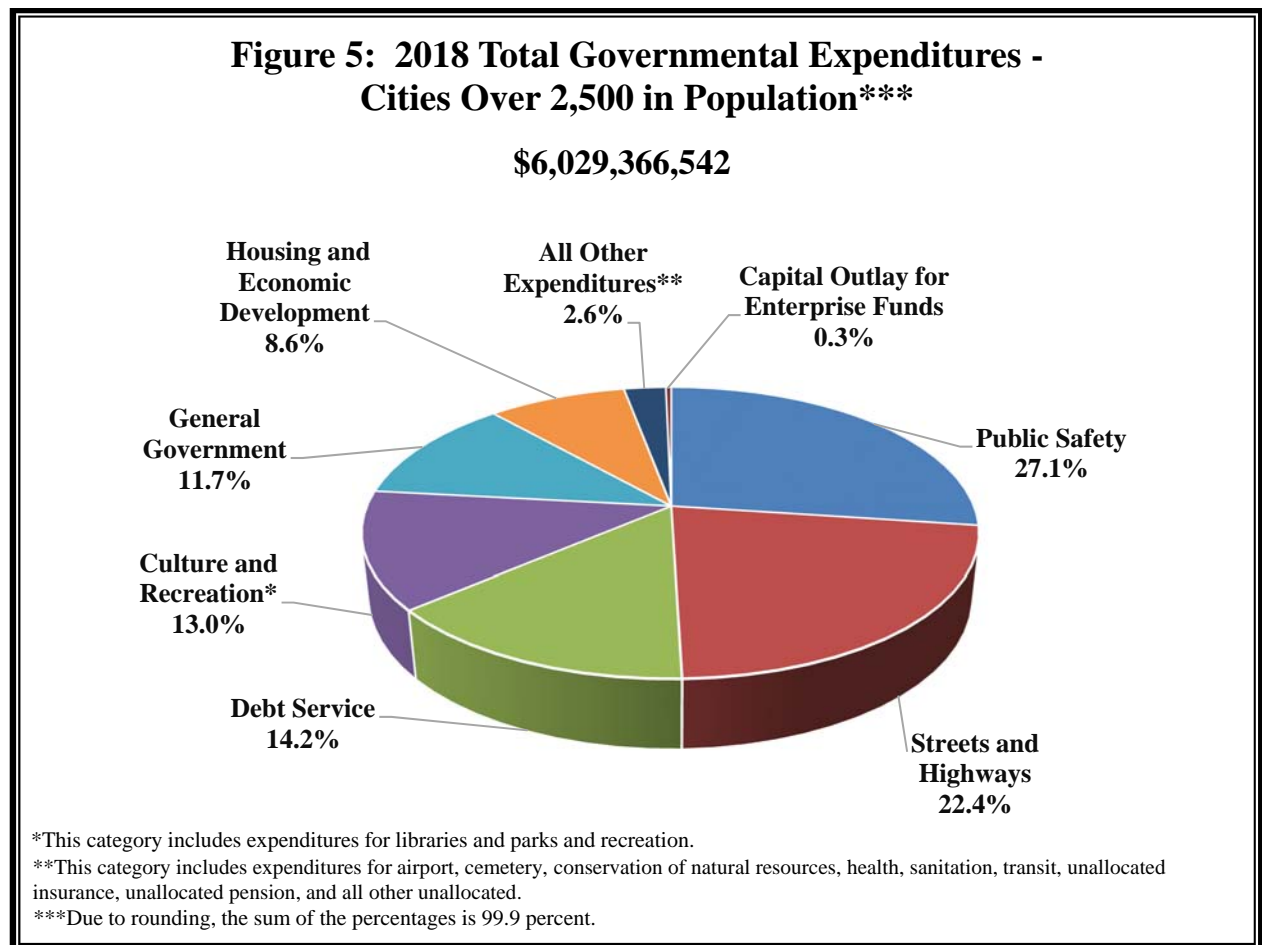


Total Governmental Expenditures

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 2018, cities over 2,500 in population expended \$6.03 billion from these various governmental funds to provide city services. This represents an increase of 3.4 percent over 2017 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 62.6 percent of total governmental expenditures, while capital outlay accounted for 23.3 percent, and debt service accounted for 14.2 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 41.0 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 58.8 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.

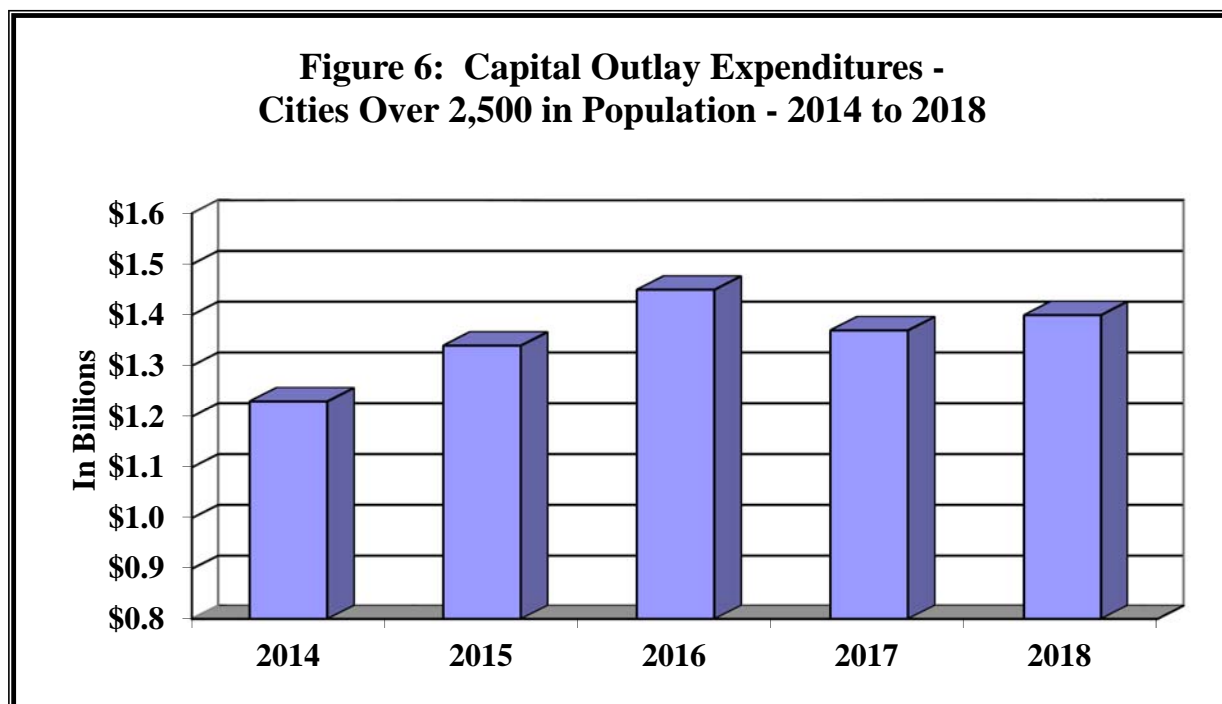


Capital Outlay Expenditures

In 2018, cities over 2,500 in population expended \$1.40 billion on capital investments. This represents an increase of 2.2 percent from the level expended in 2017. 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*
2014	\$1,231,824,223	\$299
2015	\$1,341,323,329	\$323
2016	\$1,453,084,363	\$346
2017	\$1,372,951,348	\$324
2018	\$1,402,619,295	\$327
*Per capita amounts are based on the total population of cities over 2,500.		

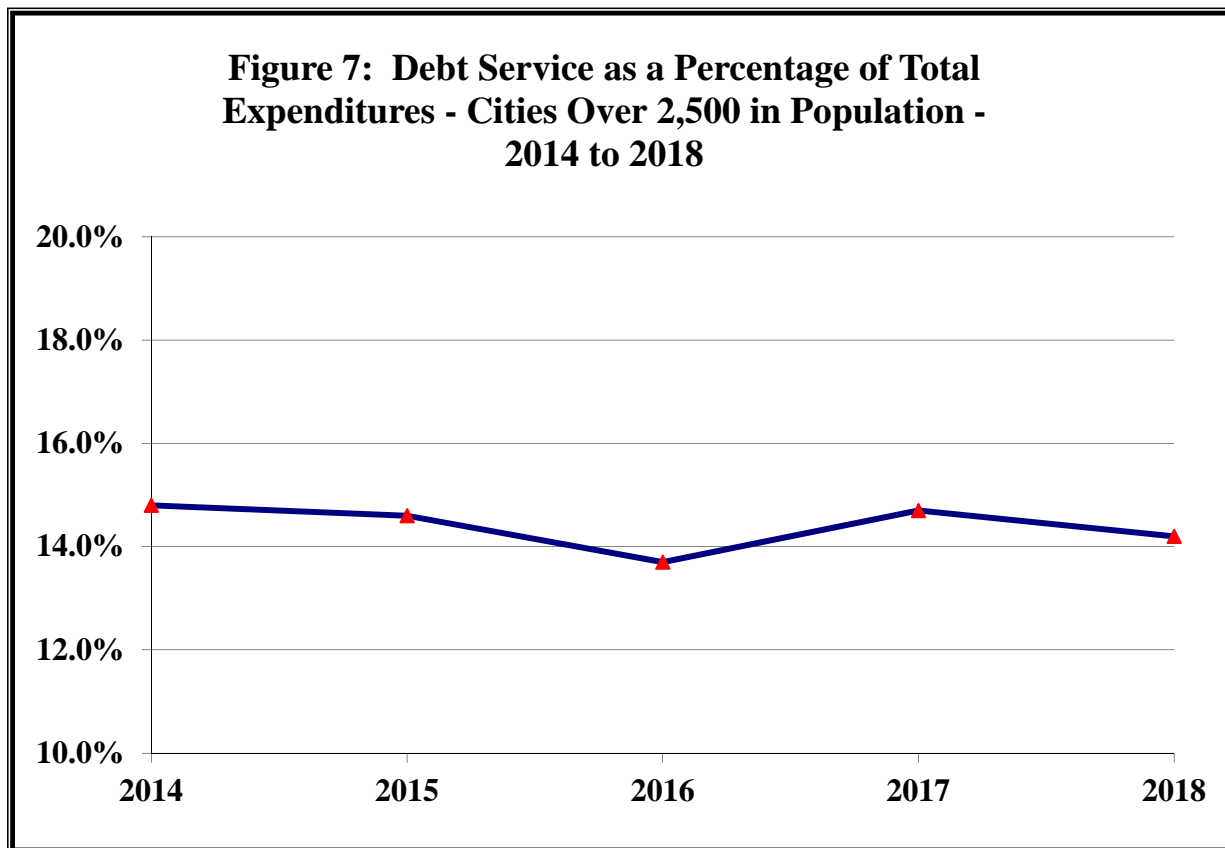
Figure 6 below illustrates the trend in capital outlay expenditures between 2014 and 2018.



Debt Service

In 2018, large cities expended a total of \$854.6 million on debt service, which represented 14.2 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2017 and 2018, large city debt service expenditures decreased \$3.7 million, or 0.4 percent.

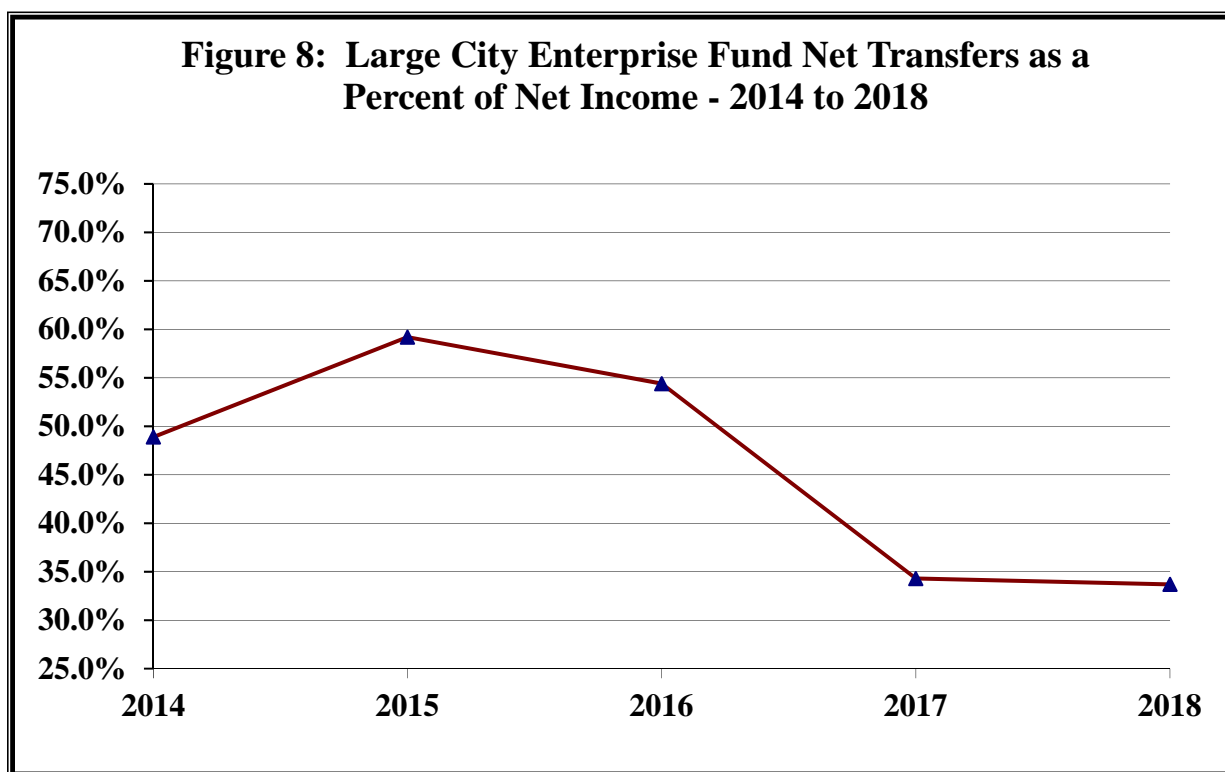
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



Municipal Enterprises

In addition to governmental funds, many cities establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. 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 \$489.1 million and net transfers (transfers out minus transfers in) of \$164.8 million in 2018. This represents an increase of 52.9 percent in net income and a 50.2 percent increase in net transfers over 2017.¹⁰ 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 33.7 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.



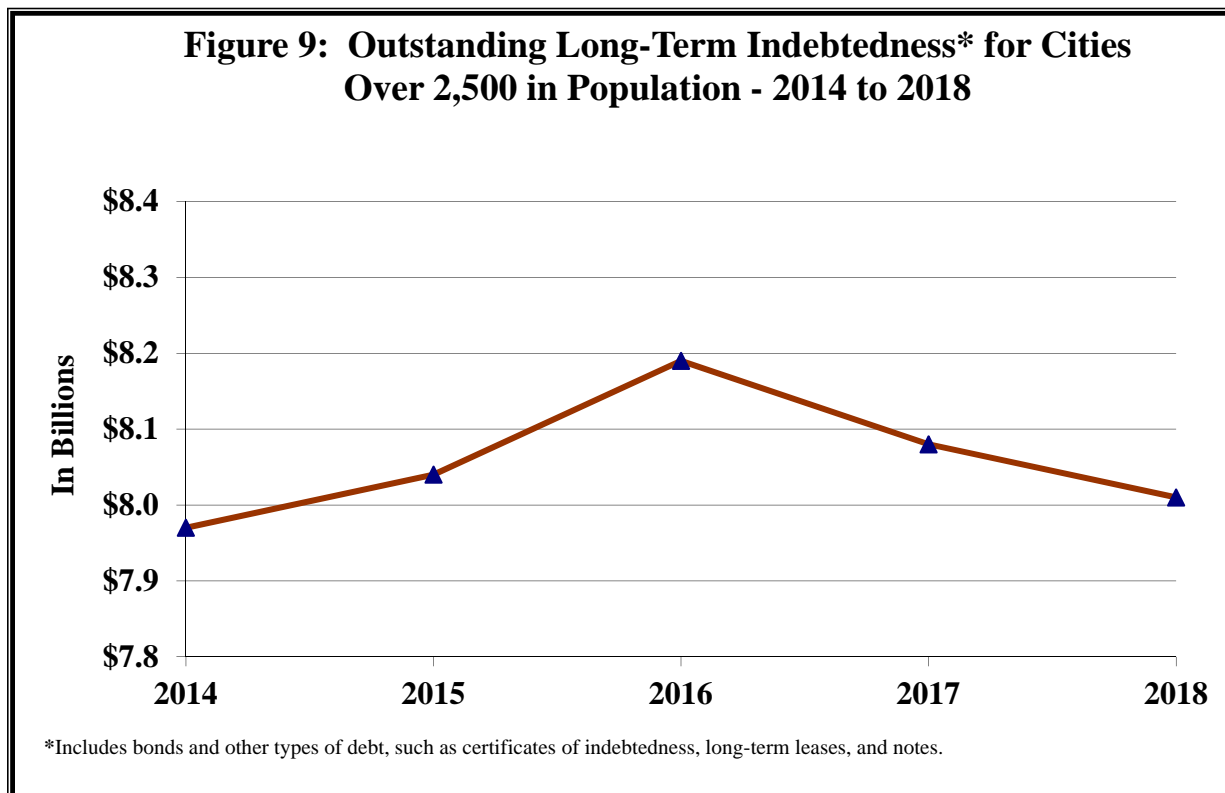
¹⁰The large increase in net income between 2017 and 2018 reflects nonoperating revenue from contract termination payments from Xcel Energy and the Laurentian Energy Authority joint venture to the Virginia and Hibbing Public Utilities.

Outstanding Long-Term Indebtedness

Large cities carried long-term debt of \$8.02 billion, or \$1,876 per capita, at the end of 2018. This represents a decrease of 0.7 percent from 2017. 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 2017 and 2018.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness		
	2017 Amount	2018 Amount
General Obligation	\$2,247,807,835	\$2,339,770,154
General Obligation Tax Increment	304,031,209	286,012,483
Revenue Tax Increment	75,177,000	70,347,000
Special Assessment	1,800,770,142	1,749,038,414
General Obligation Revenue	1,434,634,021	1,431,207,132
Revenue	940,880,640	929,980,464
All Other	8,171,845	6,598,476
Total Bonded Indebtedness	<u>\$6,811,472,692</u>	<u>\$6,812,954,123</u>

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

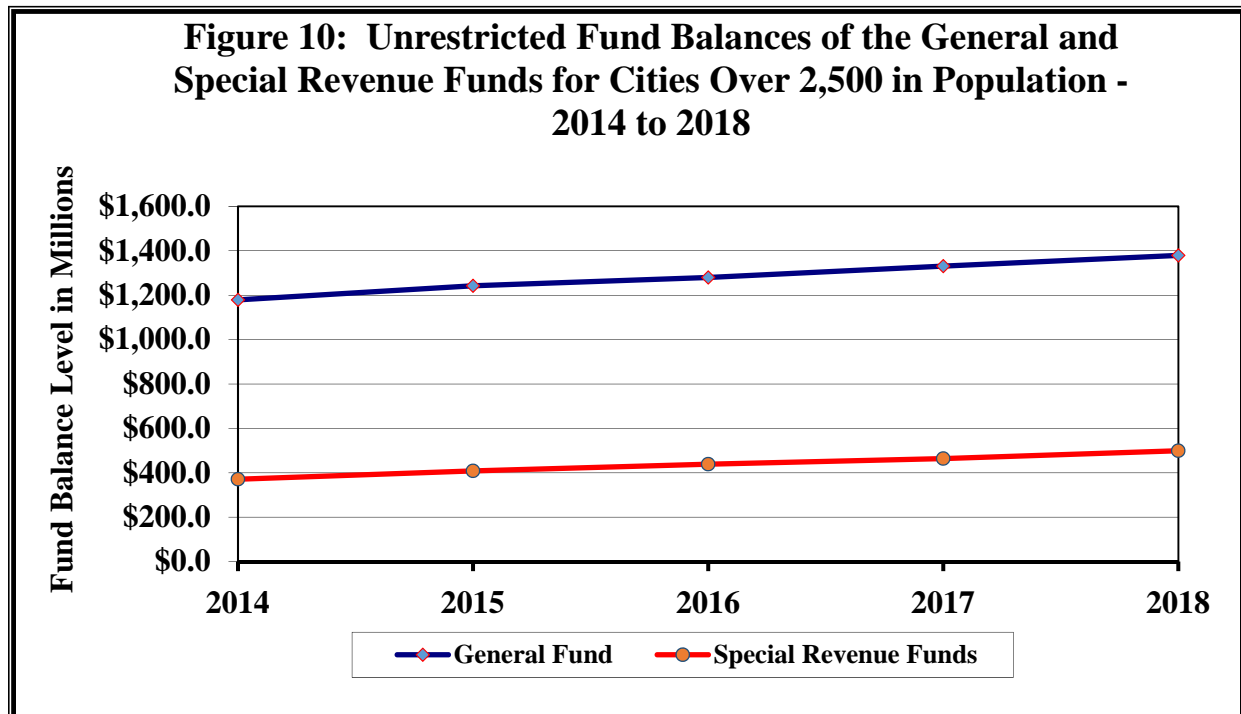


Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$1.88 billion in 2018.¹¹ This was an increase of 4.5 percent over 2017. 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 49.8 percent in 2018, compared to 49.9 percent for unrestricted fund balances in 2017. 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 31.4 percent for cities of the first class, compared to 81.5 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.



¹¹In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. Appendix A (pg. 331) provides a more detailed discussion of fund balances and GASB 54.

Overview of Cities Under 2,500 in Population

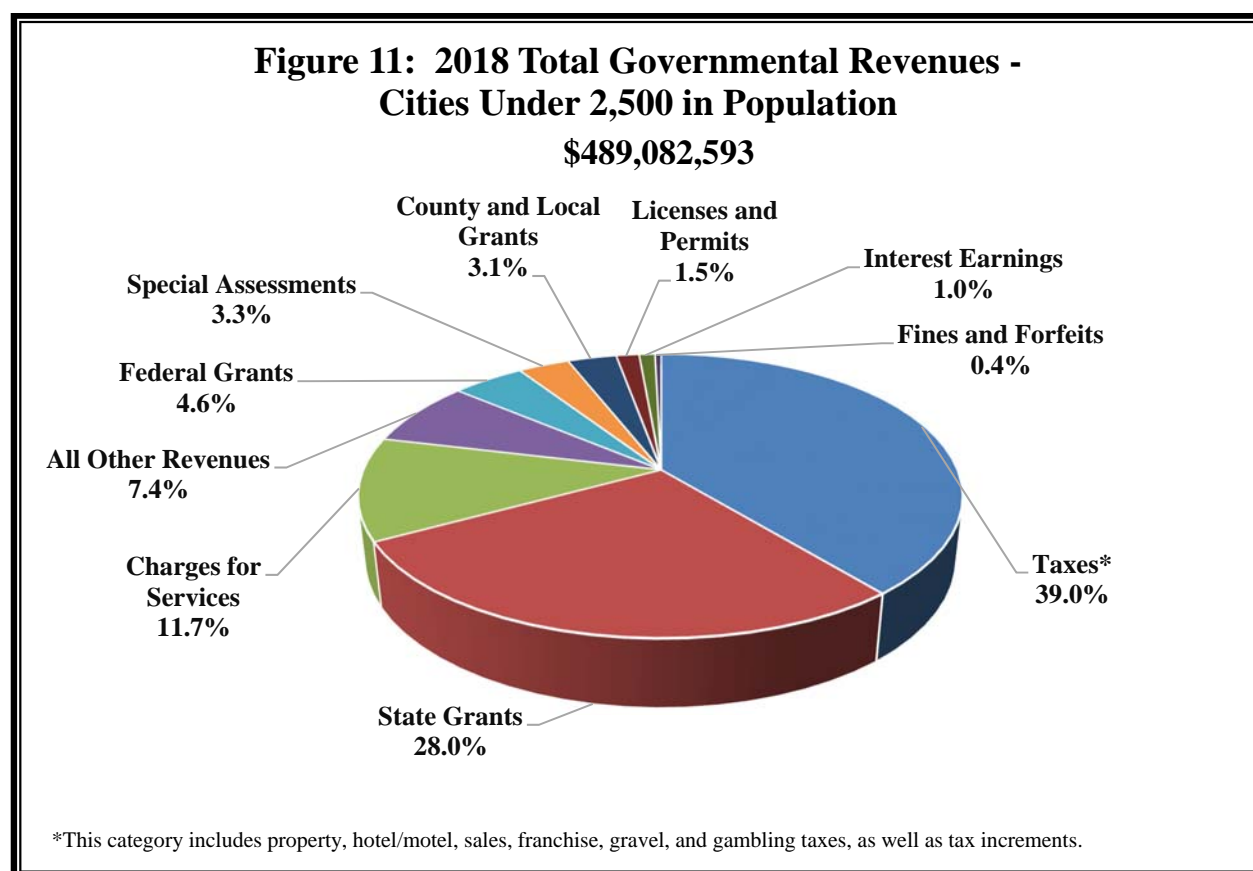
Total Governmental Revenues

In 2018, cities under 2,500 in population, or small cities, had total governmental revenues of \$489.1 million. This represents an increase of \$27.2 million, or 5.9 percent, over 2017.

Among the various categories of small city revenues, eight showed increases, while two showed decreases between 2017 and 2018. The categories with the largest percentage increases were county and local grants (58.9 percent) and federal grants (34.4 percent). The categories showing decreases were licenses and permits (-3.3 percent) and special assessments (-2.5 percent).

The main sources of revenues for small cities in 2018 were taxes and state grants, which together accounted for 67.0 percent of all revenues.

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

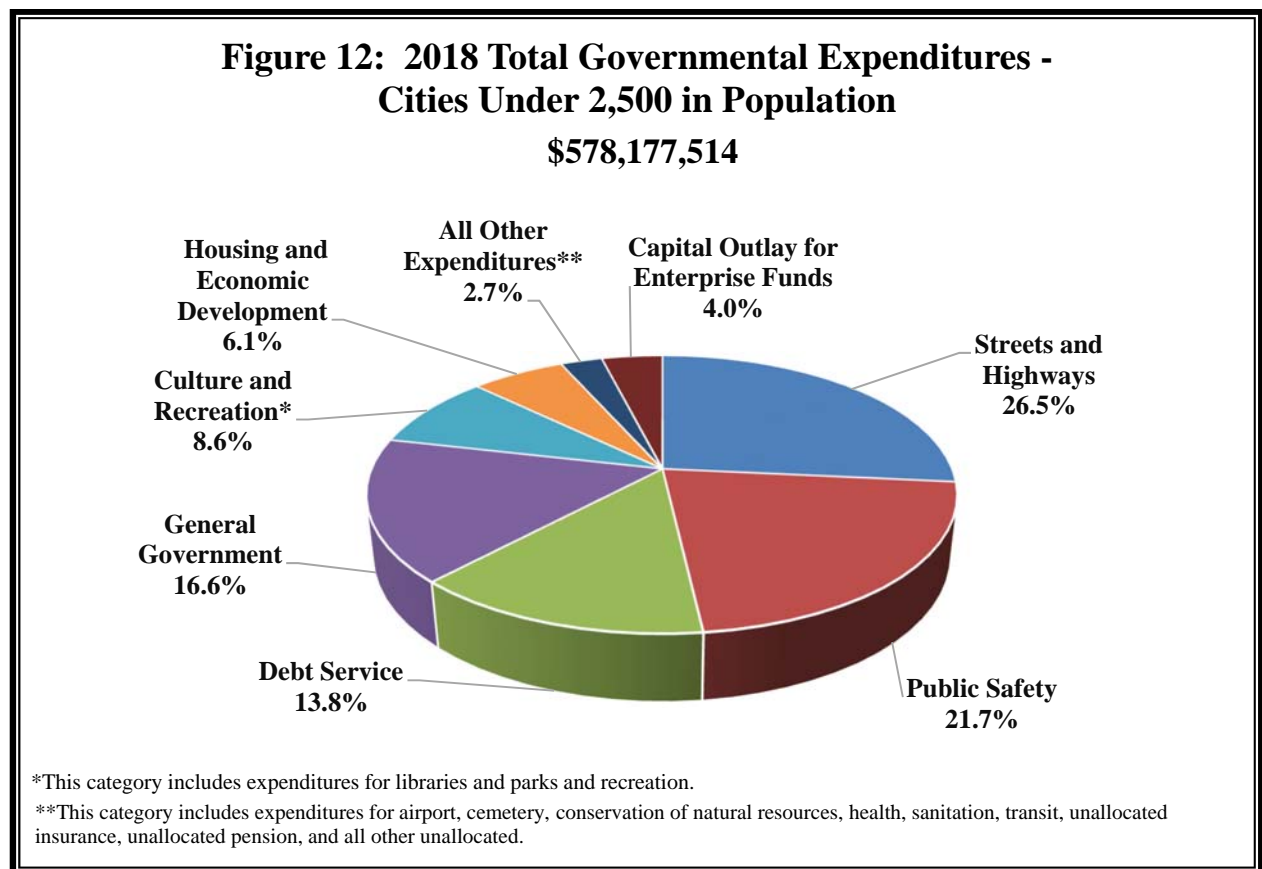


Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2018, cities under 2,500 in population expended \$578.2 million to provide city services. This represents an increase of 6.0 percent over 2017 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 56.4 percent of total governmental expenditures, capital outlay accounted for 29.7 percent, and debt service accounted for 13.8 percent.

In 2018, 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 78.6 percent of all expenditures.

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

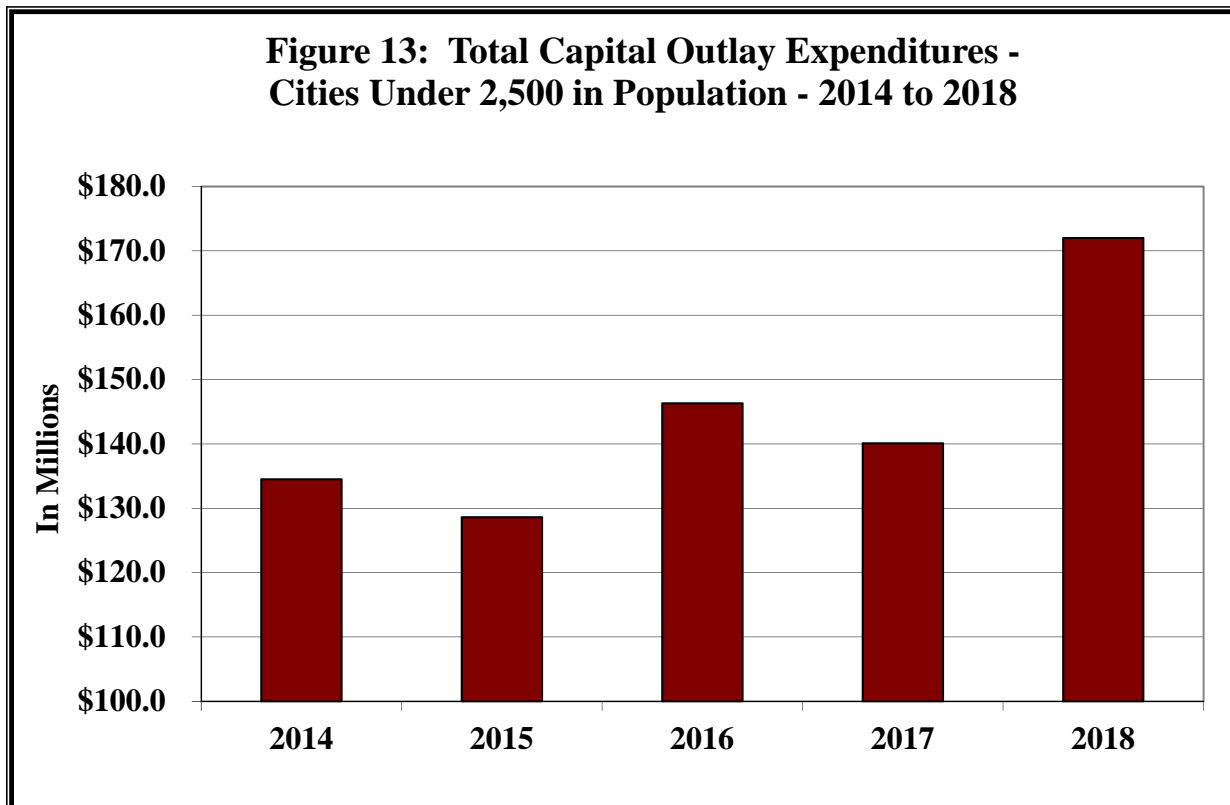


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$172.01 million on capital outlay in 2018. This represents an increase of 22.7 percent from the level expended in 2017.

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.

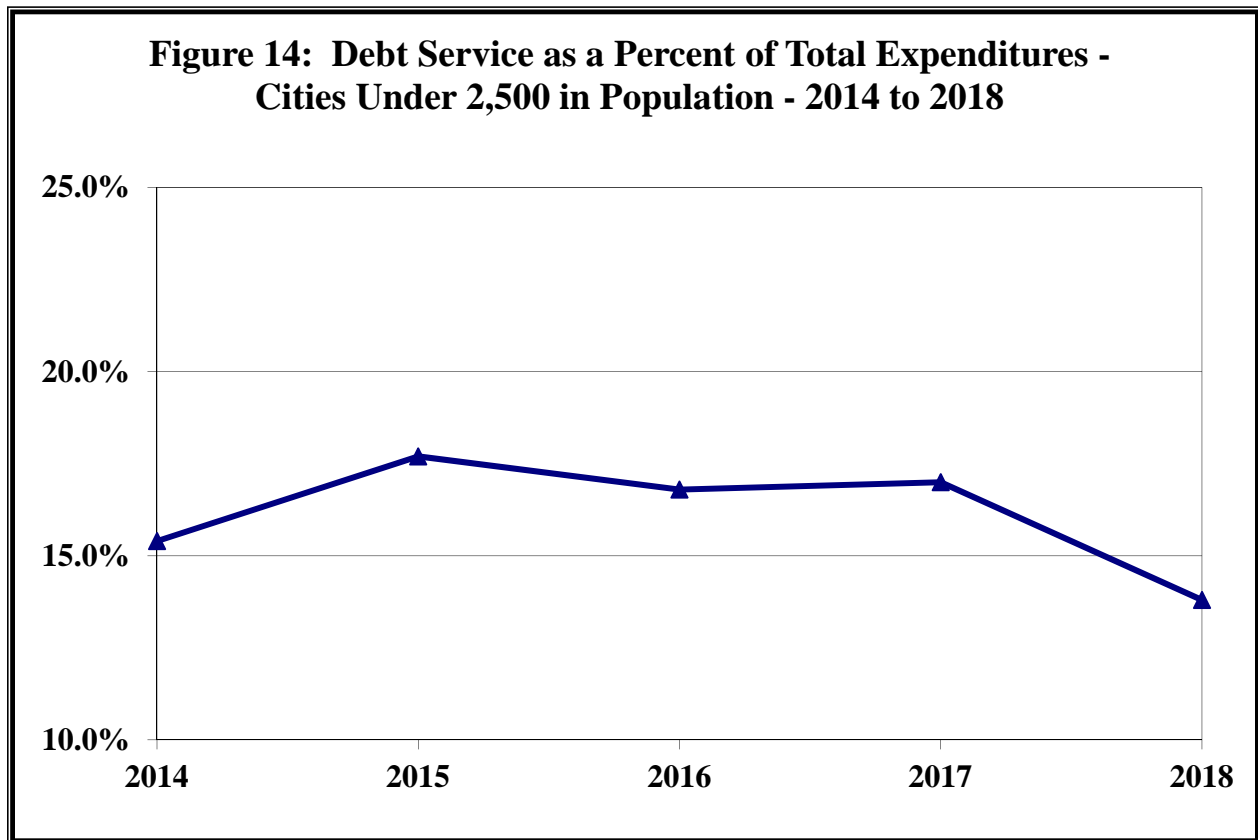
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2014 through 2018.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2018, small cities expended a total of \$80.0 million on debt service. This represents a decrease of 13.6 percent from 2017. Overall, debt service expenditures accounted for 13.8 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.

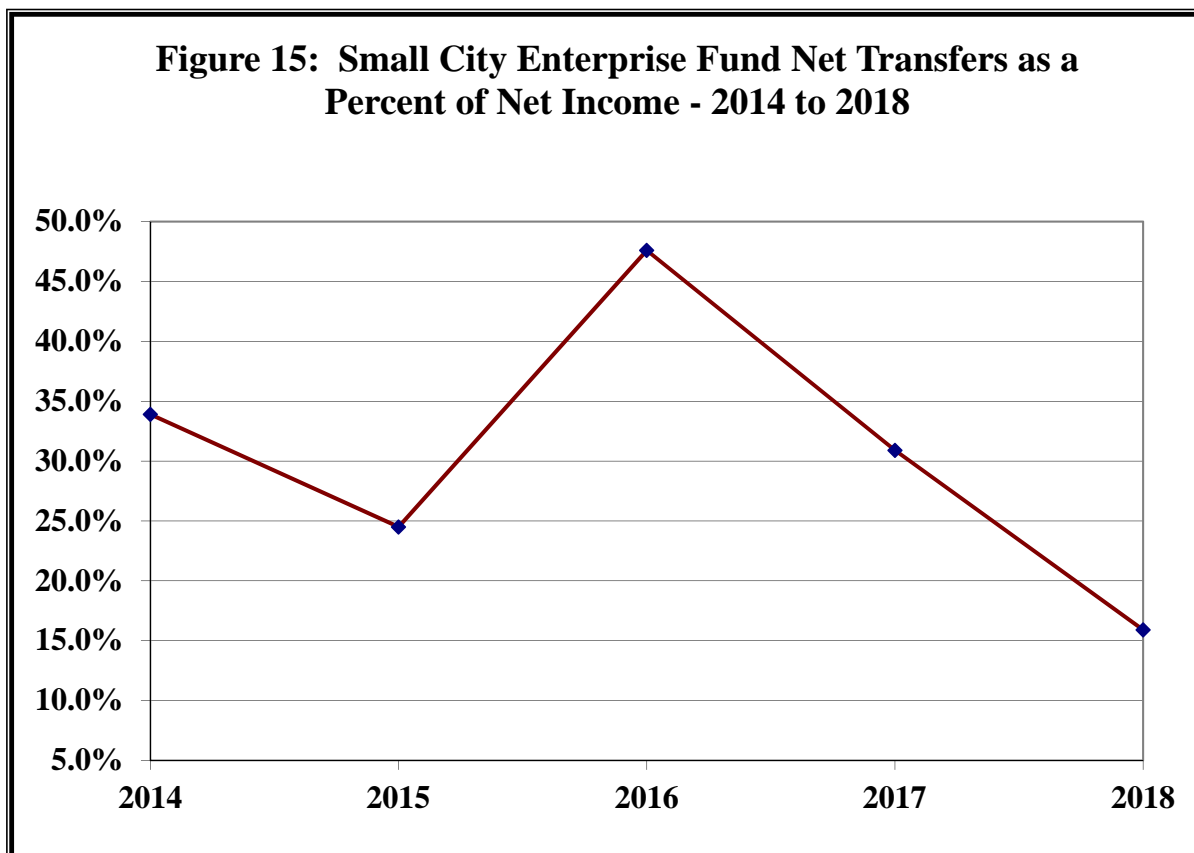


Municipal Enterprises

The total net income of small city enterprises in 2018 was \$45.2 million, and the net amount transferred to other funds was \$7.2 million. This represents an increase in net income of 11.9 percent and a decrease in net transfers (transfers out minus transfers in) of 42.4 percent from 2017.

In 2018, the municipal enterprises of small cities transferred 15.9 percent of their net income to other funds, compared to 30.9 percent in 2017.

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



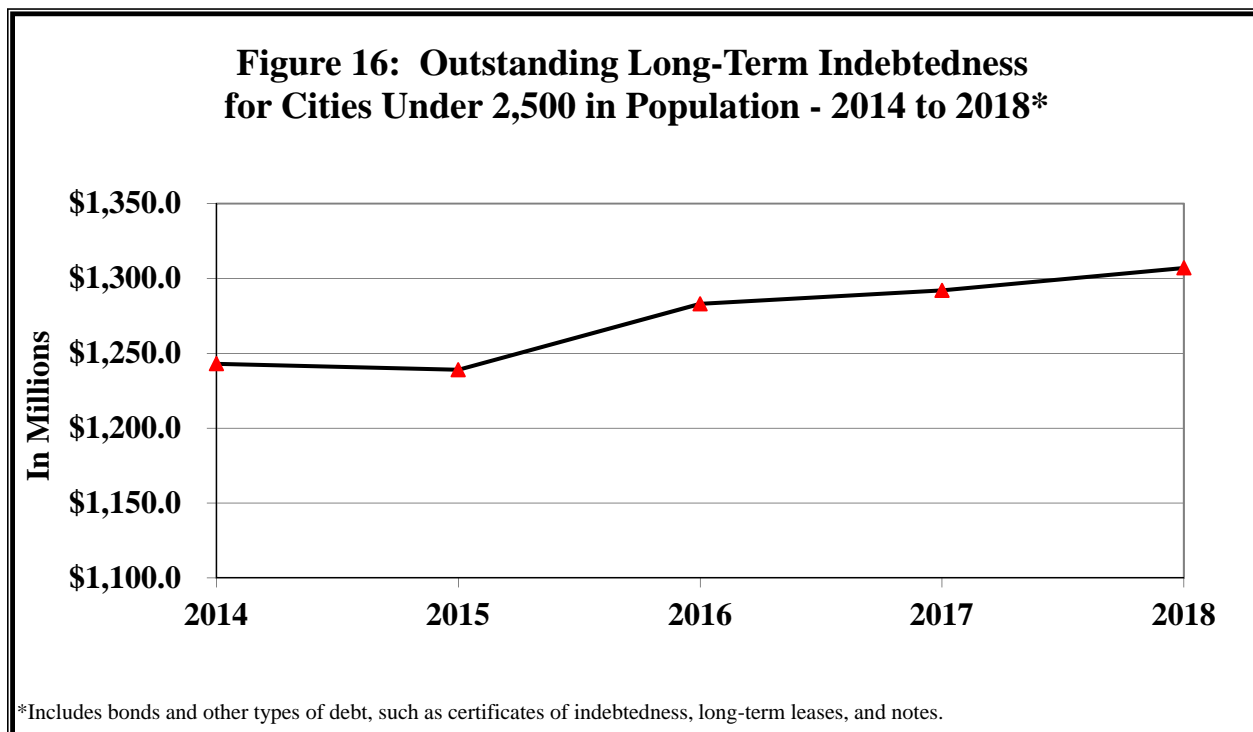
Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.31 billion at the end of 2018. This represents an increase of 1.2 percent over the level in 2017. On a per capita basis, small cities carried \$3,640 in long-term debt, compared to \$1,876 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 2017 and 2018 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness		
	2017 Amount	2018 Amount
General Obligation	\$195,595,718	\$199,134,301
General Obligation Tax Increment	24,928,622	23,152,158
Revenue Tax Increment	69,014	48,938
Special Assessment	244,685,488	227,576,897
General Obligation Revenue	375,525,068	391,637,307
Revenue	39,439,421	35,839,604
All Other	---	---
Total Bonded Indebtedness	\$880,243,331	\$877,389,205

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



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GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2014 Through 2018

Governmental Fund Revenues	2014		2015		2016		2017		2018		5-Year Change	2017 - 18 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
Property Taxes	\$1,972,761,781	38.7%	\$2,060,654,680	39.4%	\$2,144,123,804	39.5%	\$2,258,590,686	40.8%	\$2,403,706,898	41.1%	21.8%	6.4%
Tax Increments	208,310,927	4.1%	189,924,130	3.6%	202,866,842	3.7%	194,180,745	3.5%	223,961,524	3.8%	7.5%	15.3%
Franchise Taxes	136,866,366	2.7%	136,270,686	2.6%	147,966,451	2.7%	163,496,950	3.0%	173,162,232	3.0%	26.5%	5.9%
Local Sales Taxes	142,132,355	2.8%	147,266,192	2.8%	157,876,015	2.9%	160,032,995	2.9%	173,136,206	3.0%	21.8%	8.2%
Hotel/Motel Taxes	43,048,941	0.8%	44,875,217	0.9%	48,120,999	0.9%	49,703,887	0.9%	53,822,625	0.9%	25.0%	8.3%
Gravel and Gambling Taxes	1,553,812	0.0%	1,856,657	0.0%	1,745,110	0.0%	1,622,820	0.0%	1,501,312	0.0%	-3.4%	-7.5%
Special Assessments	289,725,513	5.7%	280,377,636	5.4%	283,089,215	5.2%	262,407,436	4.7%	253,073,212	4.3%	-12.7%	-3.6%
Licenses and Permits	189,420,239	3.7%	195,921,357	3.7%	201,584,526	3.7%	220,758,143	4.0%	223,001,780	3.8%	17.7%	1.0%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$36,409,332	0.7%	\$23,834,533	0.5%	\$45,178,463	0.8%	\$41,651,385	0.8%	\$45,923,956	0.8%	26.1%	10.3%
All Others	124,959,151	2.5%	142,006,999	2.7%	121,848,521	2.2%	117,640,294	2.1%	122,111,322	2.1%	-2.3%	3.8%
State Grants												
Local Government Aid	505,842,048	9.9%	514,977,121	9.8%	518,098,375	9.5%	517,918,970	9.4%	523,477,482	8.9%	3.5%	1.1%
Market Value Credit	355,224	0.0%	563,098	0.0%	543,521	0.0%	513,683	0.0%	501,704	0.0%	41.2%	-2.3%
Taconite Relief and Aids	15,685,348	0.3%	13,324,700	0.3%	12,649,524	0.2%	11,673,165	0.2%	11,201,992	0.2%	-28.6%	-4.0%
PERA Aid	4,519,796	0.1%	4,515,695	0.1%	4,580,461	0.1%	4,421,933	0.1%	4,153,137	0.1%	-8.1%	-6.1%
Highways	177,414,283	3.5%	203,632,233	3.9%	167,984,321	3.1%	209,434,415	3.8%	226,078,383	3.9%	27.4%	7.9%
All Others	270,703,857	5.3%	307,393,395	5.9%	313,206,057	5.8%	252,795,698	4.6%	271,282,027	4.6%	0.2%	7.3%
County Grants	32,944,005	0.6%	42,813,322	0.8%	38,430,038	0.7%	51,186,047	0.9%	56,459,499	1.0%	71.4%	10.3%
Local Unit Grants	60,509,905	1.2%	45,893,381	0.9%	77,927,625	1.4%	78,315,909	1.4%	51,486,802	0.9%	-14.9%	-34.3%
Total Intergovernmental Revenues	\$1,229,342,949	24.1%	\$1,298,954,477	24.8%	\$1,300,446,906	24.0%	\$1,285,551,499	23.2%	\$1,312,676,304	22.4%	6.8%	2.1%
Departmental Fees and Service Charges												
General Government	\$129,193,513	2.5%	\$129,182,623	2.5%	\$128,011,052	2.4%	\$108,196,295	2.0%	\$120,274,075	2.1%	-6.9%	11.2%
Public Safety	101,497,110	2.0%	101,632,382	1.9%	114,422,233	2.1%	121,548,620	2.2%	126,141,776	2.2%	24.3%	3.8%
Streets and Highways	45,884,083	0.9%	48,099,775	0.9%	56,709,714	1.0%	110,787,397	2.0%	82,389,499	1.4%	79.6%	-25.6%
Sanitation (Refuse Collection)	13,145,902	0.3%	15,756,470	0.3%	16,257,431	0.3%	16,798,498	0.3%	20,708,958	0.4%	57.5%	23.3%
Libraries	1,168,241	0.0%	1,620,655	0.0%	1,532,709	0.0%	1,209,411	0.0%	1,377,110	0.0%	17.9%	13.9%
Parks and Recreation	119,663,531	2.3%	125,772,040	2.4%	134,736,619	2.5%	141,492,620	2.6%	154,312,127	2.6%	29.0%	9.1%
Airport	11,016,785	0.2%	11,099,288	0.2%	11,053,379	0.2%	12,861,670	0.2%	12,954,782	0.2%	17.6%	0.7%
Transit	6,470,336	0.1%	6,311,476	0.1%	6,102,628	0.1%	7,093,439	0.1%	8,023,202	0.1%	24.0%	13.1%
Cemetery	1,454,181	0.0%	1,464,883	0.0%	1,438,118	0.0%	1,807,751	0.0%	1,665,357	0.0%	14.5%	-7.9%
All Others	107,817,548	2.1%	119,703,462	2.3%	144,649,783	2.7%	126,345,354	2.3%	139,247,183	2.4%	29.2%	10.2%
Total Departmental Fees and Service Charges	\$537,311,230	10.5%	\$560,643,054	10.7%	\$614,913,666	11.3%	\$648,141,055	11.7%	\$667,094,069	11.4%	24.2%	2.9%
Fines and Forfeits	35,401,943	0.7%	33,041,122	0.6%	31,007,607	0.6%	36,487,938	0.7%	32,409,523	0.6%	-8.5%	-11.2%
Interest Earnings**	97,937,811	1.9%	50,078,852	1.0%	51,224,207	0.9%	63,738,632	1.2%	82,567,680	1.4%	15.7%	29.5%
All Other Revenues	209,199,275	4.1%	230,982,975	4.4%	241,378,926	4.4%	193,341,416	3.5%	251,490,710	4.3%	20.2%	30.1%
Total Revenues	\$5,093,013,142	100.0%	\$5,230,847,035	100.0%	\$5,426,344,274	100.0%	\$5,538,054,202	100.0%	\$5,851,604,075	100.0%	14.9%	5.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$822,134,674		\$821,728,017		\$965,080,568		\$773,541,672		\$774,960,811			
Other Long-Term Indebtedness	65,198,745		50,377,005		80,206,118		103,060,435		54,805,700			
Short-Term Indebtedness	760,050		69,545		30,374		3,522,645		83,171			
Total Borrowing	\$888,093,469		\$872,174,567		\$1,045,317,060		\$880,124,752		\$829,849,682			
Other Financing Sources	\$23,938,938		\$24,889,463		\$17,775,469		\$22,367,414		\$36,426,525			
Transfers from Enterprise Funds	194,131,066		206,875,491		200,219,576		216,075,184		241,178,174			
Transfers from Governmental Funds	681,513,463		655,450,029		683,637,296		698,717,631		755,705,029			
Total Revenues and Other Financing Sources	\$6,880,690,078		\$6,990,236,585		\$7,373,293,675		\$7,355,339,183		\$7,714,763,485			

*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, 2014 Through 2018

Governmental Fund Expenditures	2014		2015		2016		2017		2018		5-Year Change	2017 - 18 Change
	<i>Amount</i>	% *	<i>Amount</i>	% *	<i>Amount</i>	% *	<i>Amount</i>	% *	<i>Amount</i>	% *		
General Government												
Current Expenditures	\$585,377,432	10.0%	\$602,930,289	10.0%	\$641,753,595	10.2%	\$660,808,941	10.4%	\$694,173,131	10.5%	18.6%	5.0%
Capital Outlay	82,064,436	1.4%	40,850,028	0.7%	50,742,632	0.8%	76,845,087	1.2%	107,942,652	1.6%	31.5%	40.5%
Public Safety												
Current Expenditures	1,380,252,448	23.6%	1,434,082,695	23.8%	1,503,437,594	23.9%	1,572,962,811	24.7%	1,647,462,407	24.9%	19.4%	4.7%
Capital Outlay	99,605,308	1.7%	108,675,181	1.8%	112,750,269	1.8%	125,622,445	2.0%	113,577,291	1.7%	14.0%	-9.6%
Streets and Highways												
Current Expenditures	566,261,138	9.7%	540,982,632	9.0%	549,503,093	8.7%	566,152,667	8.9%	593,968,951	9.0%	4.9%	4.9%
Capital Outlay	762,388,039	13.1%	886,768,859	14.7%	921,370,064	14.6%	917,446,731	14.4%	910,319,576	13.8%	19.4%	-0.8%
Sanitation												
Current Expenditures	19,788,777	0.3%	20,590,252	0.3%	21,159,882	0.3%	21,592,997	0.3%	27,554,864	0.4%	39.2%	27.6%
Capital Outlay	457,471	0.0%	1,456,817	0.0%	937,491	0.0%	12,820,092	0.2%	890,870	0.0%	94.7%	-93.1%
Health												
Current Expenditures	31,467,763	0.5%	33,054,412	0.5%	32,983,962	0.5%	34,342,141	0.5%	34,445,395	0.5%	9.5%	0.3%
Capital Outlay	---	---	908	0.0%	438,932	0.0%	---	---	625,893	0.0%	---	---
Libraries												
Current Expenditures	65,663,553	1.1%	65,652,243	1.1%	74,421,191	1.2%	68,626,386	1.1%	70,715,553	1.1%	7.7%	3.0%
Capital Outlay	16,643,005	0.3%	17,096,469	0.3%	13,711,825	0.2%	6,906,129	0.1%	9,066,252	0.1%	-45.5%	31.3%
Parks and Recreation												
Current Expenditures	434,792,342	7.4%	449,932,275	7.5%	457,107,300	7.3%	494,835,303	7.8%	522,856,727	7.9%	20.3%	5.7%
Capital Outlay	182,668,460	3.1%	268,736,417	4.5%	296,021,825	4.7%	209,865,127	3.3%	231,998,154	3.5%	27.0%	10.5%
Housing/Economic Development												
Current Expenditures	447,710,149	7.7%	440,878,694	7.3%	478,315,352	7.6%	436,658,291	6.8%	448,175,754	6.8%	0.1%	2.6%
Capital Outlay	140,712,850	2.4%	75,149,419	1.2%	120,442,879	1.9%	91,881,986	1.4%	106,732,226	1.6%	-24.1%	16.2%
Conservation of Natural Resources												
Current Expenditures	7,613,258	0.1%	9,161,157	0.2%	7,946,510	0.1%	8,238,005	0.1%	8,561,972	0.1%	12.5%	3.9%
Capital Outlay	1,381,684	0.0%	1,455,769	0.0%	4,156,335	0.1%	4,348,183	0.1%	8,655,482	0.1%	526.4%	99.1%
Airport												
Current Expenditures	18,153,887	0.3%	17,404,562	0.3%	17,908,532	0.3%	17,384,822	0.3%	19,089,172	0.3%	5.2%	9.8%
Capital Outlay	22,995,526	0.4%	24,404,518	0.4%	32,510,111	0.5%	34,203,456	0.5%	30,345,208	0.5%	32.0%	-11.3%
Transit												
Current Expenditures	22,730,515	0.4%	21,112,280	0.4%	22,678,992	0.4%	24,520,348	0.4%	25,814,671	0.4%	13.6%	5.3%
Capital Outlay	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.0%	4,392,182	0.1%	10,614,887	0.2%	142.1%	141.7%
Unallocated Insurance	6,534,687	0.1%	4,285,890	0.1%	2,856,529	0.0%	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	19,494,895	0.3%	16,925,020	0.3%	11,115,408	0.2%	6,205,460	0.1%	5,514,355	0.1%	-71.7%	-11.1%
Capital Outlay	18,421,619	0.3%	6,132,403	0.1%	9,163,840	0.1%	1,149,663	0.0%	570,004	0.0%	-96.9%	-50.4%
Capital Outlay for Enterprise Funds	34,575,107	0.6%	33,232,575	0.6%	34,264,666	0.5%	27,601,872	0.4%	43,286,145	0.7%	25.2%	56.8%
Debt Service												
Principal Payments	673,673,650	11.5%	708,102,288	11.8%	690,297,955	11.0%	771,358,602	12.1%	754,855,737	11.4%	12.1%	-2.1%
Interest and Fiscal Charges	194,170,478	3.3%	187,743,129	3.1%	186,580,863	3.0%	179,550,434	2.8%	179,730,727	2.7%	-7.4%	0.1%
<i>Total Current Expenditures</i>	\$3,605,840,844	61.7%	\$3,656,992,401	60.7%	\$3,821,187,940	60.7%	\$3,912,328,172	61.4%	\$4,098,332,952	62.0%	13.7%	4.8%
<i>Total Capital Outlay</i>	1,366,298,797	23.4%	1,469,937,237	24.4%	1,599,395,734	25.4%	1,513,082,953	23.7%	1,574,624,640	23.8%	15.2%	4.1%
<i>Total Debt Service</i>	867,844,128	14.9%	895,845,417	14.9%	876,878,818	13.9%	950,909,036	14.9%	934,586,464	14.1%	7.7%	-1.7%
Total Expenditures	\$5,839,983,769	100.0%	\$6,022,775,055	100.0%	\$6,297,462,492	100.0%	\$6,376,320,161	100.0%	\$6,607,544,056	100.0%	13.1%	3.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$157,135,732		\$124,610,128		\$112,616,245		\$147,048,874		\$63,436,136			
Other Financing Uses	5,840,779		2,728,914		8,504,969		326,117		1,534,414			
Transfers to Enterprise Funds	91,873,199		59,088,544		64,464,815		96,398,009		62,778,911			
Transfers to Governmental Funds	681,544,698		655,450,029		684,881,213		698,722,893		756,704,985			
Total Expenditures and Other Financing Uses	\$6,776,378,177		\$6,864,652,670		\$7,167,929,734		\$7,318,816,054		\$7,491,998,502			

*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, 2014 Through 2018

Governmental Fund Revenues	2014		2015		2016		2017		2018		5-Year Change	2017 - 18 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
Property Taxes	\$1,816,632,376	39.0%	\$1,898,940,964	39.8%	\$1,977,980,839	39.8%	\$2,085,925,174	41.1%	\$2,224,376,843	41.5%	22.4%	6.6%
Tax Increments	200,712,980	4.3%	182,322,084	3.8%	194,701,443	3.9%	186,863,902	3.7%	216,444,296	4.0%	7.8%	15.8%
Franchise Taxes	134,484,105	2.9%	133,910,466	2.8%	145,443,199	2.9%	160,900,590	3.2%	170,438,484	3.2%	26.7%	5.9%
Local Sales Taxes	141,837,930	3.0%	146,988,754	3.1%	157,587,646	3.2%	159,705,092	3.1%	171,975,962	3.2%	21.2%	7.7%
Hotel/Motel Taxes	42,874,299	0.9%	44,722,105	0.9%	48,004,922	1.0%	49,542,331	1.0%	53,664,521	1.0%	25.2%	8.3%
Gravel and Gambling Taxes	1,461,757	0.0%	1,769,614	0.0%	1,658,671	0.0%	1,572,126	0.0%	1,483,277	0.0%	1.5%	-5.7%
Special Assessments	270,872,873	5.8%	264,112,764	5.5%	267,132,631	5.4%	246,031,093	4.8%	237,104,388	4.4%	-12.5%	-3.6%
Licenses and Permits	183,074,633	3.9%	189,545,715	4.0%	195,153,662	3.9%	213,383,799	4.2%	215,872,370	4.0%	17.9%	1.2%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$30,963,031	0.7%	\$18,298,926	0.4%	\$36,762,836	0.7%	\$34,926,598	0.7%	\$39,083,891	0.7%	26.2%	11.9%
All Others	110,854,632	2.4%	128,616,151	2.7%	108,382,744	2.2%	107,589,525	2.1%	106,412,173	2.0%	-4.0%	-1.1%
State Grants												
Local Government Aid	411,248,065	8.8%	419,382,270	8.8%	422,438,095	8.5%	422,352,722	8.3%	425,865,620	7.9%	3.6%	0.8%
Market Value Credit	214,906	0.0%	342,390	0.0%	339,759	0.0%	319,399	0.0%	307,609	0.0%	43.1%	-3.7%
Taconite Relief and Aids	10,288,653	0.2%	8,774,137	0.2%	8,419,773	0.2%	7,660,806	0.2%	7,368,692	0.1%	-28.4%	-3.8%
PERA Aid	4,090,700	0.1%	4,076,753	0.1%	4,177,634	0.1%	4,023,561	0.1%	3,759,512	0.1%	-8.1%	-6.6%
Highways	176,716,490	3.8%	193,628,600	4.1%	167,272,693	3.4%	201,980,919	4.0%	218,516,267	4.1%	23.7%	8.2%
All Others	245,447,547	5.3%	280,047,777	5.9%	283,550,770	5.7%	224,606,847	4.4%	243,845,553	4.5%	-0.7%	8.6%
County Grants	28,479,021	0.6%	39,642,134	0.8%	34,314,133	0.7%	45,353,037	0.9%	45,192,880	0.8%	58.7%	-0.4%
Local Unit Grants	52,551,767	1.1%	40,974,385	0.9%	71,823,098	1.4%	74,597,798	1.5%	47,580,489	0.9%	-9.5%	-36.2%
Total Intergovernmental Revenues	\$1,070,854,812	23.0%	\$1,133,783,523	23.7%	\$1,137,481,535	22.9%	\$1,123,411,212	22.1%	\$1,137,932,686	21.2%	6.3%	1.3%
Departmental Fees and Service Charges												
General Government	\$126,465,061	2.7%	\$126,692,041	2.7%	\$125,026,902	2.5%	\$104,669,016	2.1%	\$116,203,157	2.2%	-8.1%	11.0%
Public Safety	77,598,237	1.7%	76,929,024	1.6%	89,173,677	1.8%	94,778,825	1.9%	98,052,125	1.8%	26.4%	3.5%
Streets and Highways	44,285,164	1.0%	46,893,018	1.0%	55,391,646	1.1%	109,179,353	2.2%	80,798,252	1.5%	82.4%	-26.0%
Sanitation (Refuse Collection)	9,873,260	0.2%	12,395,694	0.3%	12,764,408	0.3%	13,169,031	0.3%	16,799,477	0.3%	70.2%	27.6%
Libraries	927,335	0.0%	1,302,908	0.0%	1,255,971	0.0%	990,192	0.0%	1,151,445	0.0%	24.2%	16.3%
Parks and Recreation	112,395,223	2.4%	118,090,792	2.5%	126,845,881	2.6%	132,809,655	2.6%	145,804,221	2.7%	29.7%	9.8%
Airport	9,334,339	0.2%	9,451,947	0.2%	9,591,724	0.2%	11,229,534	0.2%	11,318,836	0.2%	21.3%	0.8%
Transit	6,453,323	0.1%	6,294,706	0.1%	6,088,797	0.1%	7,020,698	0.1%	7,880,882	0.1%	22.1%	12.3%
Cemetery	1,124,186	0.0%	1,092,106	0.0%	1,128,179	0.0%	1,353,204	0.0%	1,257,331	0.0%	11.8%	-7.1%
All Others	99,377,761	2.1%	111,542,395	2.3%	136,387,781	2.7%	118,299,971	2.3%	130,588,725	2.4%	31.4%	10.4%
Total Departmental Fees and Service Charges	\$487,833,889	10.5%	\$510,684,631	10.7%	\$563,654,966	11.3%	\$593,499,479	11.7%	\$609,854,451	11.4%	25.0%	2.8%
Fines and Forfeits	\$33,771,442	0.7%	\$31,216,642	0.7%	\$29,301,074	0.6%	\$34,681,770	0.7%	\$30,465,946	0.6%	-9.8%	-12.2%
Interest Earnings**	94,573,225	2.0%	47,048,065	1.0%	47,934,327	1.0%	59,931,360	1.2%	77,615,197	1.4%	17.9%	29.5%
All Other Revenues	174,467,058	3.7%	191,771,050	4.0%	203,267,205	4.1%	160,726,552	3.2%	215,293,061	4.0%	23.4%	33.9%
Total Revenues	\$4,653,451,379	100.0%	\$4,776,816,377	100.0%	\$4,969,302,120	100.0%	\$5,076,174,480	100.0%	\$5,362,521,482	100.0%	15.2%	5.6%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$719,514,955		\$748,669,911		\$884,782,435		\$711,873,366		\$702,444,055			
Other Long-Term Indebtedness	53,180,083		39,446,896		54,203,059		85,492,680		26,933,601			
Short-Term Indebtedness	---		---		---		3,500,000		---			
Total Borrowing	\$772,695,038		\$788,116,807		\$938,985,494		\$800,866,046		\$729,377,656			
Other Financing Sources	\$21,307,255		\$23,049,187		\$14,736,397		\$17,396,406		\$30,553,764			
Transfers from Enterprise Funds	173,339,606		187,496,523		175,173,583		194,154,715		220,382,420			
Transfers from Governmental Funds	644,007,523		611,167,422		644,773,891		657,109,968		718,660,931			
Total Revenues and Other Financing Sources	\$6,264,800,801		\$6,386,646,316		\$6,742,971,485		\$6,745,701,615		\$7,061,496,253			

*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, 2014 Through 2018

Governmental Fund Expenditures	2014		2015		2016		2017		2018		5-Year Change	2017 - 18 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$506,451,166	9.5%	\$523,437,987	9.5%	\$560,050,695	9.7%	\$575,891,762	9.9%	\$605,147,704	10.0%	19.5%	5.1%
Capital Outlay	76,485,595	1.4%	34,549,517	0.6%	42,658,903	0.7%	71,929,085	1.2%	101,109,781	1.7%	32.2%	40.6%
Public Safety												
Current Expenditures	1,290,175,361	24.2%	1,342,234,197	24.4%	1,407,204,325	24.5%	1,473,512,147	25.3%	1,545,915,193	25.6%	19.8%	4.9%
Capital Outlay	79,163,856	1.5%	85,605,790	1.6%	89,904,689	1.6%	99,444,265	1.7%	89,880,912	1.5%	13.5%	-9.6%
Streets and Highways												
Current Expenditures	506,065,839	9.5%	481,328,091	8.7%	488,915,249	8.5%	503,953,903	8.6%	526,571,826	8.7%	4.1%	4.5%
Capital Outlay	691,025,450	13.0%	818,719,997	14.9%	852,446,075	14.8%	839,438,733	14.4%	824,448,867	13.7%	19.3%	-1.8%
Sanitation												
Current Expenditures	15,624,644	0.3%	16,234,308	0.3%	16,702,901	0.3%	16,761,453	0.3%	22,586,616	0.4%	44.6%	34.8%
Capital Outlay	305,078	0.0%	1,350,784	0.0%	792,962	0.0%	12,295,404	0.2%	412,409	0.0%	35.2%	-96.6%
Health												
Current Expenditures	30,361,921	0.6%	31,617,555	0.6%	31,496,851	0.5%	33,732,487	0.6%	33,819,717	0.6%	11.4%	0.3%
Capital Outlay	---	---	908	0.0%	15,000	0.0%	---	---	---	---	---	---
Libraries												
Current Expenditures	58,478,395	1.1%	58,368,949	1.1%	67,001,703	1.2%	61,029,701	1.0%	62,788,509	1.0%	7.4%	2.9%
Capital Outlay	15,565,435	0.3%	16,682,877	0.3%	13,182,912	0.2%	6,497,468	0.1%	8,302,037	0.1%	-46.7%	27.8%
Parks and Recreation												
Current Expenditures	410,480,004	7.7%	424,827,228	7.7%	430,612,985	7.5%	467,562,273	8.0%	493,876,832	8.2%	20.3%	5.6%
Capital Outlay	173,993,997	3.3%	260,744,597	4.7%	283,526,982	4.9%	199,703,798	3.4%	219,933,749	3.6%	26.4%	10.1%
Housing/Economic Development												
Current Expenditures	422,367,544	7.9%	417,670,117	7.6%	456,082,574	7.9%	414,765,068	7.1%	426,474,956	7.1%	1.0%	2.8%
Capital Outlay	129,370,841	2.4%	70,042,820	1.3%	115,249,441	2.0%	84,414,312	1.4%	92,992,927	1.5%	-28.1%	10.2%
Conservation of Natural Resources												
Current Expenditures	7,405,264	0.1%	8,760,001	0.2%	7,716,368	0.1%	8,059,575	0.1%	8,428,609	0.1%	13.8%	4.6%
Capital Outlay	1,368,352	0.0%	1,450,729	0.0%	4,146,076	0.1%	4,347,269	0.1%	8,655,482	0.1%	532.5%	99.1%
Airport												
Current Expenditures	15,411,922	0.3%	14,323,915	0.3%	14,607,310	0.3%	14,915,658	0.3%	16,262,808	0.3%	5.5%	9.0%
Capital Outlay	20,528,834	0.4%	21,171,724	0.4%	28,627,937	0.5%	30,969,603	0.5%	25,695,568	0.4%	25.2%	-17.0%
Transit												
Current Expenditures	22,606,675	0.4%	20,988,105	0.4%	22,571,826	0.4%	24,372,427	0.4%	25,586,998	0.4%	13.2%	5.0%
Capital Outlay	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.1%	4,392,182	0.1%	10,614,887	0.2%	142.1%	141.7%
Unallocated Insurance	4,450,937	0.1%	3,477,359	0.1%	2,557,165	0.0%	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	15,341,189	0.3%	13,714,381	0.2%	8,695,383	0.2%	5,226,609	0.1%	4,716,202	0.1%	-69.3%	-9.8%
Capital Outlay	17,194,439	0.3%	4,758,442	0.1%	3,146,274	0.1%	943,350	0.0%	201,403	0.0%	-98.8%	-78.7%
Capital Outlay for Enterprise Funds	22,437,054	0.4%	20,267,270	0.4%	16,502,247	0.3%	18,575,879	0.3%	20,371,273	0.3%	-9.2%	9.7%
Debt Service												
Principal Payments	613,346,001	11.5%	634,585,383	11.5%	616,318,732	10.7%	695,488,463	11.9%	691,649,766	11.5%	12.8%	-0.6%
Interest and Fiscal Charges	175,464,123	3.3%	168,937,539	3.1%	168,948,778	2.9%	162,820,115	2.8%	162,921,511	2.7%	-7.1%	0.1%
<i>Total Current Expenditures</i>	\$3,305,220,861	62.1%	\$3,356,982,193	61.0%	\$3,514,215,335	61.1%	\$3,599,783,063	61.7%	\$3,772,175,970	62.6%	14.1%	4.8%
<i>Total Capital Outlay</i>	1,231,824,223	23.1%	1,341,323,329	24.4%	1,453,084,363	25.3%	1,372,951,348	23.5%	1,402,619,295	23.3%	13.9%	2.2%
<i>Total Debt Service</i>	788,810,124	14.8%	803,522,922	14.6%	785,267,510	13.7%	858,308,578	14.7%	854,571,277	14.2%	8.3%	-0.4%
Total Expenditures	\$5,325,855,208	100.0%	\$5,501,828,444	100.0%	\$5,752,567,208	100.0%	\$5,831,042,989	100.0%	\$6,029,366,542	100.0%	13.2%	3.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$152,638,957		\$110,075,592		\$105,161,828		\$140,582,047		\$53,604,136			
Other Financing Uses	3,012,618		2,228,715		8,198,155		138,976		783,233			
Transfers to Enterprise Funds	83,734,914		50,190,648		57,448,923		87,928,511		49,717,159			
Transfers to Governmental Funds	643,990,129		611,167,422		646,174,927		657,109,968		719,717,970			
Total Expenditures and Other Financing Uses	\$6,209,231,826		\$6,275,490,821		\$6,569,551,041		\$6,716,802,491		\$6,853,189,040			

*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, 2017 and 2018

	Population Over 100,000 First Class		Population 20,000 - 100,000 Second Class		Population 10,000 - 20,000 Third Class		Population 2,500 - 10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)
									2018		2017		
Population Estimates - State Demographer	946,150		2,055,273		605,946		678,692		4,286,061		4,231,518		1.3%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$588,997,452	32.1%	\$1,013,450,499	48.9%	\$286,243,248	44.0%	\$335,685,644	41.7%	\$2,224,376,843	41.5%	\$2,085,925,174	41.1%	6.6%
Tax Increments	93,117,189	5.1%	87,822,648	4.2%	16,494,613	2.5%	19,009,846	2.4%	216,444,296	4.0%	186,863,902	3.7%	15.8%
Franchise Taxes	67,750,794	3.7%	71,006,491	3.4%	16,344,351	2.5%	15,336,848	1.9%	170,438,484	3.2%	160,900,590	3.2%	5.9%
Local Sales Taxes	139,863,265	7.6%	11,264,070	0.5%	10,711,848	1.6%	10,136,779	1.3%	171,975,962	3.2%	159,705,092	3.1%	7.7%
Hotel/Motel Taxes	29,433,968	1.6%	20,463,182	1.0%	1,831,939	0.3%	1,935,432	0.2%	53,664,521	1.0%	49,542,331	1.0%	8.3%
Gravel and Gambling Taxes	574,708	0.0%	661,013	0.0%	94,588	0.0%	152,968	0.0%	1,483,277	0.0%	1,572,126	0.0%	-5.7%
Special Assessments	59,111,264	3.2%	117,641,549	5.7%	24,387,007	3.7%	35,964,568	4.5%	237,104,388	4.4%	246,031,093	4.8%	-3.6%
Licenses and Permits	71,186,649	3.9%	97,545,375	4.7%	21,010,873	3.2%	26,129,473	3.2%	215,872,370	4.0%	213,383,799	4.2%	1.2%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	\$29,680,521	1.6%	\$6,044,276	0.3%	\$1,514,743	0.2%	\$1,844,351	0.2%	\$39,083,891	0.7%	\$34,926,598	0.7%	11.9%
All Others	45,545,260	2.5%	34,987,807	1.7%	8,518,190	1.3%	17,360,916	2.2%	106,412,173	2.0%	107,589,525	2.1%	-1.1%
State Grants													
Local Government Aid	172,136,653	9.4%	75,017,954	3.6%	71,788,913	11.0%	106,922,100	13.3%	425,865,620	7.9%	422,352,722	8.3%	0.8%
Market Value Credit	3,581	0.0%	50,611	0.0%	79,655	0.0%	173,762	0.0%	307,609	0.0%	319,399	0.0%	-3.7%
Taconite Relief and Aids	---	---	---	---	3,206,626	0.5%	4,162,066	0.5%	7,368,692	0.1%	7,660,806	0.2%	-3.8%
PERA Aid	1,303,926	0.1%	1,415,302	0.1%	510,565	0.1%	529,719	0.1%	3,759,512	0.1%	4,023,561	0.1%	-6.6%
Highways	54,477,794	3.0%	101,148,229	4.9%	35,584,227	5.5%	27,306,017	3.4%	218,516,267	4.1%	201,980,919	4.0%	8.2%
All Others	107,260,848	5.9%	80,477,457	3.9%	20,896,101	3.2%	35,211,147	4.4%	243,845,553	4.5%	224,606,847	4.4%	8.6%
County Grants	16,275,605	0.9%	11,248,523	0.5%	12,149,149	1.9%	5,519,603	0.7%	45,192,880	0.8%	45,353,037	0.9%	-0.4%
Local Unit Grants	17,650,244	1.0%	13,314,742	0.6%	10,025,973	1.5%	6,589,530	0.8%	47,580,489	0.9%	74,597,798	1.5%	-36.2%
Total Intergovernmental Revenues	\$444,334,432	24.2%	\$323,704,901	15.6%	\$164,274,142	25.2%	\$205,619,211	25.6%	\$1,137,932,686	21.2%	\$1,123,411,212	22.1%	1.3%
Departmental Fees and Service Charges													
General Government	\$59,238,413	3.2%	\$40,310,893	1.9%	\$6,097,968	0.9%	\$10,555,883	1.3%	\$116,203,157	2.2%	\$104,669,016	2.1%	11.0%
Public Safety	34,229,324	1.9%	23,638,646	1.1%	12,213,247	1.9%	27,970,908	3.5%	98,052,125	1.8%	94,778,825	1.9%	3.5%
Streets and Highways	36,654,596	2.0%	27,385,391	1.3%	8,661,626	1.3%	8,096,639	1.0%	80,798,252	1.5%	109,179,353	2.2%	-26.0%
Sanitation (Refuse Collection)	81	0.0%	7,815,734	0.4%	2,605,036	0.4%	6,378,626	0.8%	16,799,477	0.3%	13,169,031	0.3%	27.6%
Libraries	483,587	0.0%	143,459	0.0%	383,079	0.1%	141,320	0.0%	990,192	0.0%	990,192	0.0%	16.3%
Parks and Recreation	26,662,609	1.5%	78,239,268	3.8%	19,033,213	2.9%	21,869,131	2.7%	145,804,221	2.7%	132,809,655	2.6%	9.8%
Airport	3,844,649	0.2%	2,062,560	0.1%	2,260,449	0.3%	3,151,178	0.4%	11,318,836	0.2%	11,229,534	0.2%	0.8%
Transit	2,975,260	0.2%	3,861,967	0.2%	217,626	0.0%	826,029	0.1%	7,020,698	0.1%	7,020,698	0.1%	12.3%
Cemetery	---	---	220,340	0.0%	528,884	0.1%	508,107	0.1%	1,257,331	0.0%	1,353,204	0.0%	-7.1%
All Others	65,396,083	3.6%	46,221,347	2.2%	10,034,833	1.5%	8,936,462	1.1%	130,588,725	2.4%	118,299,971	2.3%	10.4%
Total Departmental Fees and Service Charges	\$229,484,602	12.5%	\$229,899,605	11.1%	\$62,035,961	9.5%	\$88,434,283	11.0%	\$609,854,451	11.4%	\$593,499,479	11.7%	2.8%
Fines and Forfeits	9,141,814	0.5%	13,670,728	0.7%	3,560,452	0.5%	4,092,952	0.5%	30,465,946	0.6%	34,681,770	0.7%	-12.2%
Interest Earnings	22,621,992	1.2%	35,667,734	1.7%	9,316,092	1.4%	10,009,379	1.2%	77,615,197	1.4%	59,931,360	1.2%	29.5%
All Other Revenues	77,829,934	4.2%	51,291,177	2.5%	34,441,333	5.3%	51,730,617	6.4%	215,293,061	4.0%	160,726,552	3.2%	33.9%
Total Revenues	\$1,833,448,063	100.0%	\$2,074,088,972	100.0%	\$650,746,447	100.0%	\$804,238,000	100.0%	\$5,362,521,482	100.0%	\$5,076,174,480	100.0%	5.6%
Percent of Total Revenues	34.2%		38.7%		12.1%		15.0%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	\$224,452,338		\$228,836,787		\$112,934,169		\$136,220,761		\$702,444,055		\$711,873,366		
Other Long-Term Indebtedness	10,760,000		5,823,030		1,656,218		8,694,353		26,933,601		85,492,680		
Short-Term Indebtedness	---		---		---		---		---		3,500,000		
Total Borrowing	\$235,212,338		\$234,659,817		\$114,590,387		\$144,915,114		\$729,377,656		\$800,866,046		
Other Financing Sources	\$67,243		\$20,507,078		\$1,503,798		\$8,475,645		\$30,553,764		\$17,396,406		
Transfers from Enterprise Funds	57,124,144		70,762,717		33,154,130		59,341,429		220,382,420		194,154,715		
Transfers from Governmental Funds	255,425,542		265,293,297		91,430,184		106,511,908		718,660,931		657,109,968		
Total Revenues and Other Financing Sources	\$2,381,277,330		\$2,665,311,881		\$891,424,946		\$1,123,482,096		\$7,061,496,253		\$6,745,701,615		

*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, 2017 and 2018

Expenditures		Population Over 100,000 First Class		Population 20,000 - 100,000 Second Class		Population 10,000 - 20,000 Third Class		Population 2,500 - 10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)
										2018		2017		
		Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
General Government	- Current Expenditures	\$215,084,634	10.7%	\$214,528,376	9.2%	\$73,432,675	9.7%	\$102,102,019	10.9%	\$605,147,704	10.0%	\$575,891,762	9.9%	5.1%
	- Capital Outlay	11,668,813	0.6%	69,555,549	3.0%	10,641,137	1.4%	9,244,282	1.0%	101,109,781	1.7%	71,929,085	1.2%	40.6%
Public Safety														
Police and Ambulance	- Current Expenditures	335,445,057	16.7%	425,552,716	18.3%	118,705,219	15.7%	141,308,184	15.1%	1,021,011,176	16.9%	965,004,639	16.5%	5.8%
	- Capital Outlay	5,285,831	0.3%	17,003,177	0.7%	6,177,448	0.8%	6,849,911	0.7%	35,316,367	0.6%	55,271,180	0.9%	-36.1%
Fire	- Current Expenditures	167,413,082	8.3%	131,588,996	5.7%	33,926,297	4.5%	38,952,607	4.2%	371,880,982	6.2%	355,978,747	6.1%	4.5%
	- Capital Outlay	3,085,167	0.2%	22,692,638	1.0%	10,778,970	1.4%	11,631,621	1.2%	48,188,396	0.8%	38,322,628	0.7%	25.7%
Other Public Safety	- Current Expenditures	80,955,763	4.0%	46,383,997	2.0%	11,889,418	1.5%	13,793,857	1.5%	153,023,035	2.5%	152,528,761	2.6%	0.3%
	- Capital Outlay	2,267,157	0.1%	2,291,321	0.1%	452,359	0.1%	1,365,312	0.1%	6,376,149	0.1%	5,850,457	0.1%	9.0%
Streets and Highways	- Maintenance	139,330,392	6.9%	210,357,198	9.0%	72,276,848	9.5%	86,070,984	9.2%	508,035,422	8.4%	485,550,185	8.3%	4.6%
	- Lighting	1,466,845	0.1%	7,626,089	0.3%	3,758,089	0.5%	5,685,381	0.6%	18,536,404	0.3%	18,403,718	0.3%	0.7%
	- Construction	142,576,294	7.1%	334,490,661	14.4%	121,317,806	16.0%	151,925,152	16.2%	750,309,913	12.4%	763,385,090	13.1%	-1.7%
	- Other Capital Outlay	1,509,063	0.1%	28,968,913	1.2%	17,039,840	2.3%	26,621,138	2.8%	74,138,954	1.2%	76,053,643	1.3%	-2.5%
Sanitation	- Refuse Collection and Disposal	10,461,719	0.5%	601,368	0.0%	2,284,635	0.3%	2,968,077	0.3%	16,315,799	0.3%	5,119,165	0.1%	218.7%
	- Other Sanitation	---	---	3,106,370	0.1%	1,114,111	0.1%	2,050,336	0.2%	6,270,817	0.1%	11,642,288	0.2%	-46.1%
	- Capital Outlay	---	---	385,278	0.0%	---	---	27,131	0.0%	412,409	0.0%	12,295,404	0.2%	-96.6%
Health	- Current Expenditures	26,668,227	1.3%	6,812,458	0.3%	190,623	0.0%	148,409	0.0%	33,819,717	0.6%	33,732,487	0.6%	0.3%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	---
Culture and Recreation														
Libraries	- Current Expenditures	32,127,315	1.6%	7,662,010	0.3%	11,759,475	1.6%	11,239,709	1.2%	62,788,509	1.0%	61,029,701	1.0%	2.9%
	- Capital Outlay	219,982	0.0%	54,813	0.0%	6,741,771	0.9%	1,285,471	0.1%	8,302,037	0.1%	6,497,468	0.1%	27.8%
Parks and Recreation	- Current Expenditures	176,002,555	8.8%	206,132,600	8.9%	57,727,143	7.6%	54,014,534	5.8%	493,876,832	8.2%	467,562,273	8.0%	5.6%
	- Capital Outlay	56,573,027	2.8%	98,671,719	4.2%	29,059,269	3.8%	35,629,734	3.8%	219,933,749	3.6%	199,703,798	3.4%	10.1%
Housing/Economic Development	- Current Expenditures	230,656,108	11.5%	123,652,915	5.3%	33,811,361	4.5%	38,354,572	4.1%	426,474,956	7.1%	414,765,068	7.1%	2.8%
	- Capital Outlay	32,958,615	1.6%	33,976,539	1.5%	4,386,674	0.6%	21,671,099	2.3%	92,992,927	1.5%	84,414,312	1.4%	10.2%
Conservation of Natural Resources	- Current Expenditures	---	---	7,598,371	0.3%	532,737	0.1%	297,501	0.0%	8,428,609	0.1%	8,059,575	0.1%	4.6%
	- Capital Outlay	---	---	8,581,134	0.4%	74,348	0.0%	---	---	8,655,482	0.1%	4,347,269	0.1%	99.1%
Airport	- Current Expenditures	4,341,670	0.2%	3,185,227	0.1%	3,952,138	0.5%	4,783,773	0.5%	16,262,808	0.3%	14,915,658	0.3%	9.0%
	- Capital Outlay	5,320,065	0.3%	3,683,114	0.2%	6,021,934	0.8%	10,670,455	1.1%	25,695,568	0.4%	30,969,603	0.5%	-17.0%
Transit	- Current Expenditures	9,693,405	0.5%	12,702,845	0.5%	1,710,804	0.2%	1,479,944	0.2%	25,586,998	0.4%	24,372,427	0.4%	5.0%
	- Capital Outlay	8,500,437	0.4%	1,416,772	0.1%	82,005	0.0%	615,673	0.1%	10,614,887	0.2%	4,392,182	0.1%	141.7%
Unallocated Insurance		---	---	---	---	---	---	---	---	---	---	---	---	---
All Other Expenditures	- Current Expenditures	---	---	2,355,889	0.1%	1,288,075	0.2%	1,072,238	0.1%	4,716,202	0.1%	5,226,609	0.1%	-9.8%
	- Capital Outlay	---	---	108,584	0.0%	21,112	0.0%	71,707	0.0%	201,403	0.0%	943,350	0.0%	-78.7%
Capital Outlay for Enterprise Funds		5,466,440	0.3%	9,426,662	0.4%	6,332	0.0%	5,471,839	0.6%	20,371,273	0.3%	18,575,879	0.3%	9.7%
Debt Service	- Principal Payments	252,973,641	12.6%	224,844,293	9.7%	92,738,109	12.2%	121,093,723	12.9%	691,649,766	11.5%	695,488,463	11.9%	-0.6%
	- Interest and Fiscal Charges	51,354,551	2.6%	60,290,616	2.6%	23,424,102	3.1%	27,852,242	3.0%	162,921,511	2.7%	162,820,115	2.8%	0.1%
Total Current Expenditures		\$1,429,646,772	71.1%	\$1,409,847,425	60.6%	\$428,359,648	56.6%	\$504,322,125	53.9%	\$3,772,175,970	62.6%	\$3,599,783,063	61.7%	4.8%
Total Capital Outlay		275,430,891	13.7%	631,306,874	27.1%	212,801,005	28.1%	283,080,525	30.2%	1,402,619,295	23.3%	1,372,951,348	23.5%	2.2%
Total Debt Service		304,328,192	15.1%	285,134,909	12.3%	116,162,211	15.3%	148,945,965	15.9%	854,571,277	14.2%	858,308,578	14.7%	-0.4%
Total Expenditures		\$2,009,405,855	100.0%	\$2,326,289,208	100.0%	\$757,322,864	100.0%	\$936,348,615	100.0%	\$6,029,366,542	100.0%	\$5,831,042,989	100.0%	3.4%
Percent of Total Expenditures		33.3%		38.6%		12.6%		15.5%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		\$---		\$49,014,136		\$1,035,000		\$3,555,000		\$53,604,136		\$140,582,047		
Other Financing Uses		---		686,578		60,740		35,915		783,233		138,976		
Transfers to Enterprise Funds		11,229,220		22,557,363		9,280,431		6,650,145		49,717,159		87,928,511		
Transfers to Governmental Funds		255,425,542		266,550,309		91,443,722		106,298,397		719,717,970		657,109,968		
Total Expenditures and Other Financing Uses		\$2,276,060,617		\$2,665,097,594		\$859,142,757		\$1,052,888,072		\$6,853,189,040		\$6,716,802,491		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		\$215,193,732		\$591,702,458		\$249,300,432		\$322,840,350		\$1,379,036,972		\$1,332,794,152		
Special Revenue Unrestricted Fund Balance		233,253,889		107,249,093		70,484,743		88,388,726		499,376,451		463,733,466		
Total Unrestricted Fund Balance		\$448,447,621		\$698,951,551		\$319,785,175		\$411,229,076		\$1,878,413,423		\$1,796,527,618		
Percent of Total Current Expenditures		31.4%		49.6%		74.7%		81.5%		49.8%		49.9%		

*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, 2014 Through 2018

	2014		2015		2016		2017		2018		5-Year	2017 - 18
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$156,129,405	35.5%	\$161,713,716	35.6%	\$166,142,965	36.4%	\$172,665,512	37.4%	\$179,330,055	36.7%	14.9%	3.9%
Tax Increments	7,597,947	1.7%	7,602,046	1.7%	8,165,399	1.8%	7,316,843	1.6%	7,517,228	1.5%	-1.1%	2.7%
Franchise Taxes	2,382,261	0.5%	2,360,220	0.5%	2,523,252	0.6%	2,596,360	0.6%	2,723,748	0.6%	14.3%	4.9%
Local Sales and Hotel/Motel Taxes	469,067	0.1%	430,550	0.1%	404,446	0.1%	489,459	0.1%	1,318,348	0.3%	181.1%	169.3%
Gravel and Gambling Taxes	92,055	0.0%	87,043	0.0%	86,439	0.0%	50,694	0.0%	18,035	0.0%	-80.4%	-64.4%
Special Assessments	18,852,640	4.3%	16,264,872	3.6%	15,956,584	3.5%	16,376,343	3.5%	15,968,824	3.3%	-15.3%	-2.5%
Licenses and Permits	6,345,606	1.4%	6,375,642	1.4%	6,430,864	1.4%	7,374,344	1.6%	7,129,410	1.5%	12.4%	-3.3%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$5,446,301	1.2%	\$5,535,607	1.2%	\$8,415,627	1.8%	\$6,724,787	1.5%	\$6,840,065	1.4%	25.6%	1.7%
All Others	14,104,519	3.2%	13,390,848	2.9%	13,465,777	2.9%	10,050,769	2.2%	15,699,149	3.2%	11.3%	56.2%
State Grants												
Local Government Aid	94,593,983	21.5%	95,594,851	21.1%	95,660,280	20.9%	95,566,248	20.7%	97,611,862	20.0%	3.2%	2.1%
Market Value Credit	140,318	0.0%	220,708	0.0%	203,762	0.0%	194,284	0.0%	194,095	0.0%	38.3%	-0.1%
Taconite Relief and Aids	5,396,695	1.2%	4,550,563	1.0%	4,229,751	0.9%	4,012,359	0.9%	3,833,300	0.8%	-29.0%	-4.5%
Highways	697,793	0.2%	10,003,633	2.2%	711,628	0.2%	7,453,496	1.6%	7,562,116	1.5%	983.7%	1.5%
All Others	25,685,406	5.8%	27,784,560	6.1%	30,058,114	6.6%	28,587,223	6.2%	27,830,099	5.7%	8.3%	-2.6%
County Grants	4,464,984	1.0%	3,171,188	0.7%	4,115,905	0.9%	5,833,010	1.3%	11,266,619	2.3%	152.3%	93.2%
Local Unit Grants	7,958,138	1.8%	4,918,996	1.1%	6,104,527	1.3%	3,718,111	0.8%	3,906,313	0.8%	-50.9%	5.1%
Total Intergovernmental Revenues	\$158,488,137	36.1%	\$165,170,954	36.4%	\$162,965,371	35.7%	\$162,140,287	35.1%	\$174,743,618	35.7%	10.3%	7.8%
Departmental Fees and Service Charges												
General Government	\$2,728,452	0.6%	\$2,490,582	0.5%	\$2,984,150	0.7%	\$3,527,279	0.8%	\$4,070,918	0.8%	49.2%	15.4%
Public Safety	23,898,873	5.4%	24,703,358	5.4%	25,248,556	5.5%	26,769,795	5.8%	28,089,651	5.7%	17.5%	4.9%
Streets and Highways	1,598,919	0.4%	1,206,757	0.3%	1,318,068	0.3%	1,608,044	0.3%	1,591,247	0.3%	-0.5%	-1.0%
Sanitation (Refuse Collection)	3,272,642	0.7%	3,360,776	0.7%	3,493,023	0.8%	3,629,467	0.8%	3,909,481	0.8%	19.5%	7.7%
Libraries	240,906	0.1%	317,747	0.1%	276,738	0.1%	219,219	0.0%	225,665	0.0%	-6.3%	2.9%
Parks and Recreation	7,268,308	1.7%	7,681,248	1.7%	7,890,738	1.7%	8,682,965	1.9%	8,507,906	1.7%	17.1%	-2.0%
Airport	1,682,446	0.4%	1,647,341	0.4%	1,461,655	0.3%	1,632,136	0.4%	1,635,946	0.3%	-2.8%	0.2%
Transit	17,013	0.0%	16,770	0.0%	13,831	0.0%	72,741	0.0%	142,320	0.0%	736.5%	95.7%
Cemetery	329,995	0.1%	372,777	0.1%	309,939	0.1%	454,547	0.1%	408,026	0.1%	23.6%	-10.2%
All Others	8,439,787	1.9%	8,161,067	1.8%	8,262,002	1.8%	8,045,383	1.7%	8,658,458	1.8%	2.6%	7.6%
Total Departmental Fees and Service Charges	\$49,477,341	11.3%	\$49,958,423	11.0%	\$51,258,700	11.2%	\$54,641,576	11.8%	\$57,239,618	11.7%	15.7%	4.8%
Fines and Forfeits	\$1,630,501	0.4%	\$1,824,480	0.4%	\$1,706,533	0.4%	\$1,806,168	0.4%	\$1,943,577	0.4%	19.2%	7.6%
Interest Earnings**	3,364,586	0.8%	3,030,787	0.7%	3,289,880	0.7%	3,807,272	0.8%	4,952,483	1.0%	47.2%	30.1%
All Other Revenues	34,732,217	7.9%	39,211,925	8.6%	38,111,721	8.3%	32,614,864	7.1%	36,197,649	7.4%	4.2%	11.0%
Total Revenues	\$439,561,763	100.0%	\$454,030,658	100.0%	\$457,042,154	100.0%	\$461,879,722	100.0%	\$489,082,593	100.0%	11.3%	5.9%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$102,619,719		\$73,058,106		\$80,298,133		\$61,668,306		\$72,516,756			
Other Long-Term Indebtedness	12,018,662		10,930,109		26,003,059		17,567,755		27,872,099			
Short-Term Indebtedness	760,050		69,545		30,374		22,645		83,171			
Total Borrowing	\$115,398,431		\$84,057,760		\$106,331,566		\$79,258,706		\$100,472,026			
Other Financing Sources	\$2,631,683		\$1,840,276		\$3,039,072		\$4,971,008		\$5,872,761			
Transfers from Enterprise Funds	20,791,460		19,378,968		25,045,993		21,920,469		20,795,754			
Transfers from Governmental Funds	37,505,940		44,282,607		38,863,405		41,607,663		37,044,098			
Total Revenues and Other Financing Sources	\$615,889,277		\$603,590,269		\$630,322,190		\$609,637,568		\$653,267,232			

*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, 2014 Through 2018

Governmental Fund Expenditures	2014		2015		2016		2017		2018		5-Year Change	2017 - 18 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
General Government												
Current Expenditures	\$78,926,266	15.4%	\$79,492,302	15.3%	\$81,702,900	15.0%	\$84,917,179	15.6%	\$89,025,427	15.4%	12.8%	4.8%
Capital Outlay	5,578,841	1.1%	6,300,511	1.2%	8,083,729	1.5%	4,916,002	0.9%	6,832,871	1.2%	22.5%	39.0%
Public Safety												
Current Expenditures	90,077,087	17.5%	91,848,498	17.6%	96,233,269	17.7%	99,450,664	18.2%	101,547,214	17.6%	12.7%	2.1%
Capital Outlay	20,441,452	4.0%	23,069,391	4.4%	22,845,580	4.2%	26,178,180	4.8%	23,696,379	4.1%	15.9%	-9.5%
Streets and Highways												
Current Expenditures	60,195,299	11.7%	59,654,541	11.5%	60,587,844	11.1%	62,198,764	11.4%	67,397,125	11.7%	12.0%	8.4%
Capital Outlay	71,362,589	13.9%	68,048,862	13.1%	68,923,989	12.6%	78,007,998	14.3%	85,870,709	14.9%	20.3%	10.1%
Sanitation												
Current Expenditures	4,164,133	0.8%	4,355,944	0.8%	4,456,981	0.8%	4,831,544	0.9%	4,968,248	0.9%	19.3%	2.8%
Capital Outlay	152,393	0.0%	106,033	0.0%	144,529	0.0%	524,688	0.1%	478,461	0.1%	214.0%	-8.8%
Health												
Current Expenditures	1,105,842	0.2%	1,436,857	0.3%	1,487,111	0.3%	609,654	0.1%	625,678	0.1%	-43.4%	2.6%
Capital Outlay	---	---	---	---	423,932	0.1%	---	---	625,893	0.1%	---	---
Libraries												
Current Expenditures	7,185,158	1.4%	7,283,294	1.4%	7,419,488	1.4%	7,596,685	1.4%	7,927,044	1.4%	10.3%	4.3%
Capital Outlay	1,077,570	0.2%	413,592	0.1%	528,913	0.1%	408,661	0.1%	764,215	0.1%	-29.1%	87.0%
Parks and Recreation												
Current Expenditures	24,312,338	4.7%	25,105,047	4.8%	26,494,315	4.9%	27,273,030	5.0%	28,979,895	5.0%	19.2%	6.3%
Capital Outlay	8,674,463	1.7%	7,991,820	1.5%	12,494,843	2.3%	10,161,329	1.9%	12,064,405	2.1%	39.1%	18.7%
Housing/Economic Development												
Current Expenditures	25,342,605	4.9%	23,208,577	4.5%	22,232,778	4.1%	21,893,223	4.0%	21,700,798	3.8%	-14.4%	-0.9%
Capital Outlay	11,342,009	2.2%	5,106,599	1.0%	5,193,438	1.0%	7,467,674	1.4%	13,739,299	2.4%	21.1%	84.0%
Airport												
Current Expenditures	2,741,965	0.5%	3,080,647	0.6%	3,301,222	0.6%	2,469,164	0.5%	2,826,364	0.5%	3.1%	14.5%
Capital Outlay	2,466,692	0.5%	3,232,794	0.6%	3,882,174	0.7%	3,233,853	0.6%	4,649,640	0.8%	88.5%	43.8%
Unallocated Insurance	2,083,750	0.4%	808,531	0.2%	299,364	0.1%	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	4,485,540	0.9%	3,735,970	0.7%	2,757,333	0.5%	1,305,202	0.2%	1,159,189	0.2%	-74.2%	-11.2%
Capital Outlay	1,240,512	0.2%	1,379,001	0.3%	6,027,825	1.1%	207,227	0.0%	368,601	0.1%	-70.3%	77.9%
Capital Outlay for Enterprise Funds	12,138,053	2.4%	12,965,305	2.5%	17,762,419	3.3%	9,025,993	1.7%	22,914,872	4.0%	88.8%	153.9%
Debt Service												
Principal Payments	60,327,649	11.7%	73,516,905	14.1%	73,979,223	13.6%	75,870,139	13.9%	63,205,971	10.9%	4.8%	-16.7%
Interest and Fiscal Charges	18,706,355	3.6%	18,805,590	3.6%	17,632,085	3.2%	16,730,319	3.1%	16,809,216	2.9%	-10.1%	0.5%
<i>Total Current Expenditures</i>	<i>\$300,619,983</i>	<i>58.5%</i>	<i>\$300,010,208</i>	<i>57.6%</i>	<i>\$306,972,605</i>	<i>56.3%</i>	<i>\$312,545,109</i>	<i>57.3%</i>	<i>\$326,156,982</i>	<i>56.4%</i>	<i>8.5%</i>	<i>4.4%</i>
<i>Total Capital Outlay</i>	<i>134,474,574</i>	<i>26.2%</i>	<i>128,613,908</i>	<i>24.7%</i>	<i>146,311,371</i>	<i>26.9%</i>	<i>140,131,605</i>	<i>25.7%</i>	<i>172,005,345</i>	<i>29.7%</i>	<i>27.9%</i>	<i>22.7%</i>
<i>Total Debt Service</i>	<i>79,034,004</i>	<i>15.4%</i>	<i>92,322,495</i>	<i>17.7%</i>	<i>91,611,308</i>	<i>16.8%</i>	<i>92,600,458</i>	<i>17.0%</i>	<i>80,015,187</i>	<i>13.8%</i>	<i>1.2%</i>	<i>-13.6%</i>
Total Expenditures	\$514,128,561	100.0%	\$520,946,611	100.0%	\$544,895,284	100.0%	\$545,277,172	100.0%	\$578,177,514	100.0%	12.5%	6.0%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$4,496,775		\$14,534,536		\$7,454,417		\$6,466,827		\$9,832,000			
Other Financing Uses	2,828,161		500,199		306,814		187,141		751,181			
Transfers to Enterprise Funds	8,138,285		8,897,896		7,015,892		8,469,498		13,061,752			
Transfers to Governmental Funds	37,554,569		44,282,607		38,706,286		41,612,925		36,987,015			
Total Expenditures and Other Financing Uses	\$567,146,351		\$589,161,849		\$598,378,693		\$602,013,563		\$638,809,462			

*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, 2017 and 2018

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2018		2017		
Population Estimates - State Demographer	74,593		61,241		76,898		96,807		76,203		385,742		383,631		0.6%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$37,457,458	38.1%	\$29,071,800	37.7%	\$35,759,878	36.7%	\$46,404,004	36.4%	\$30,636,915	34.6%	\$179,330,055	36.7%	\$172,665,512	37.4%	3.9%
Tax Increment Taxes	\$2,266,189	2.3%	1,408,669	1.8%	1,814,568	1.9%	1,338,166	1.0%	689,636	0.8%	7,517,228	1.5%	7,316,843	1.6%	2.7%
Franchise Taxes	\$1,028,796	1.0%	506,891	0.7%	610,850	0.6%	463,972	0.4%	113,239	0.1%	2,723,748	0.6%	2,596,360	0.6%	4.9%
Local Sales and Hotel/Motel Taxes	\$21,363	0.0%	289,288	0.4%	305,441	0.3%	698,071	0.5%	4,185	0.0%	1,318,348	0.3%	489,459	0.1%	169.3%
Gravel and Gambling Taxes	\$---	---	---	---	10,882	0.0%	714	0.0%	6,439	0.0%	18,035	0.0%	50,694	0.0%	-64.4%
Special Assessments	\$4,107,910	4.2%	2,257,765	2.9%	4,535,182	4.7%	3,805,718	3.0%	1,262,249	1.4%	15,968,824	3.3%	16,376,343	3.5%	-2.5%
Licenses and Permits	\$2,347,741	2.4%	1,289,636	1.7%	1,249,095	1.3%	1,309,916	1.0%	933,022	1.1%	7,129,410	1.5%	7,374,344	1.6%	-3.3%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	\$275,449	0.3%	\$1,038,942	1.3%	\$1,051,465	1.1%	\$2,190,313	1.7%	\$2,283,896	2.6%	\$6,840,065	1.4%	\$6,724,787	1.5%	1.7%
All Others	\$977,836	1.0%	389,418	0.5%	1,278,111	1.3%	4,765,753	3.7%	8,288,031	9.3%	15,699,149	3.2%	10,050,769	2.2%	56.2%
State Grants															
Local Government Aid	\$19,074,629	19.4%	14,775,708	19.2%	22,179,651	22.8%	26,038,451	20.4%	15,543,423	17.5%	97,611,862	20.0%	95,566,248	20.7%	2.1%
Market Value Credit	\$18,203	0.0%	12,482	0.0%	26,531	0.0%	46,455	0.0%	90,424	0.1%	194,095	0.0%	194,284	0.0%	-0.1%
Taconite Aids	\$235,210	0.2%	2,123,022	2.8%	615,860	0.6%	663,718	0.5%	195,490	0.2%	3,833,300	0.8%	4,012,359	0.9%	-4.5%
Highways	\$1,203,212	1.2%	596,152	0.8%	1,558,843	1.6%	1,624,475	1.3%	2,579,434	2.9%	7,562,116	1.5%	7,453,496	1.6%	1.5%
All Others	\$5,312,957	5.4%	4,726,995	6.1%	5,838,678	6.0%	7,246,694	5.7%	4,704,775	5.3%	27,830,099	5.7%	28,587,223	6.2%	-2.6%
County Grants	\$5,332,315	5.4%	2,235,387	2.9%	641,812	0.7%	2,242,940	1.8%	814,165	0.9%	11,266,619	2.3%	5,833,010	1.3%	93.2%
Local Unit Grants	\$666,504	0.7%	794,790	1.0%	282,736	0.3%	1,024,084	0.8%	1,138,199	1.3%	3,906,313	0.8%	3,718,111	0.8%	5.1%
Total Intergovernmental Revenues	\$33,096,315	33.7%	\$26,692,896	34.6%	\$33,473,687	34.3%	\$45,842,883	35.9%	\$35,637,837	40.2%	\$174,743,618	35.7%	\$162,140,287	35.1%	7.8%
Charges for Services															
General Government	\$1,153,113	1.2%	\$624,136	0.8%	\$784,165	0.8%	\$864,411	0.7%	\$645,093	0.7%	\$4,070,918	0.8%	\$3,527,279	0.8%	15.4%
Public Safety	\$3,675,407	3.7%	4,409,383	5.7%	5,216,544	5.4%	8,229,902	6.5%	6,558,415	7.4%	28,089,651	5.7%	26,769,795	5.8%	4.9%
Streets and Highways	\$465,775	0.5%	181,778	0.2%	357,632	0.4%	346,909	0.3%	239,153	0.3%	1,591,247	0.3%	1,608,044	0.3%	-1.0%
Sanitation	\$1,173,724	1.2%	383,696	0.5%	744,138	0.8%	725,706	0.6%	882,217	1.0%	3,909,481	0.8%	3,629,467	0.8%	7.7%
Libraries	\$47,477	0.0%	42,831	0.1%	68,523	0.1%	54,234	0.0%	12,600	0.0%	225,665	0.0%	219,219	0.0%	2.9%
Parks and Recreation	\$1,865,310	1.9%	1,640,637	2.1%	2,665,637	2.7%	1,286,562	1.0%	1,049,760	1.2%	8,507,906	1.7%	8,682,965	1.9%	-2.0%
Airports	\$333,145	0.3%	795,048	1.0%	68,947	0.1%	220,248	0.2%	218,558	0.2%	1,635,946	0.3%	1,632,136	0.4%	0.2%
Transit	\$---	---	---	---	10,088	0.0%	132,232	0.1%	---	---	142,320	0.0%	72,741	0.0%	95.7%
Cemetery	\$91,634	0.1%	56,310	0.1%	64,597	0.1%	115,043	0.1%	80,442	0.1%	408,026	0.1%	454,547	0.1%	-10.2%
All Others	\$1,824,036	1.9%	900,585	1.2%	1,144,758	1.2%	3,564,787	2.8%	1,224,292	1.4%	8,658,458	1.8%	8,045,383	1.7%	7.6%
Total Charges for Services	\$10,629,621	10.8%	\$9,034,404	11.7%	\$11,125,029	11.4%	\$15,540,034	12.2%	\$10,910,530	12.3%	\$57,239,618	11.7%	\$54,641,576	11.8%	4.8%
Fines and Forfeits	\$642,561	0.7%	\$389,835	0.5%	\$381,964	0.4%	\$420,397	0.3%	\$108,820	0.1%	\$1,943,577	0.4%	\$1,806,168	0.4%	7.6%
Interest Earnings**	\$1,131,408	1.2%	1,101,189	1.4%	1,030,399	1.1%	1,014,943	0.8%	674,544	0.8%	4,952,483	1.0%	3,807,272	0.8%	30.1%
All Other Revenues	\$5,538,534	5.6%	5,081,081	6.6%	7,192,639	7.4%	10,694,988	8.4%	7,690,407	8.7%	36,197,649	7.4%	32,614,864	7.1%	11.0%
Total Revenues	\$98,267,896	100.0%	\$77,123,454	100.0%	\$97,489,614	100.0%	\$127,533,806	100.0%	\$88,667,823	100.0%	\$489,082,593	100.0%	\$461,879,722	100.0%	5.9%
Other Financing Sources															
Borrowing															
Bonds Issued	\$18,567,114		\$13,221,592		\$8,220,401		\$26,911,666		\$5,595,983		\$72,516,756		\$61,668,306		
Other Long-Term Debt Issued	\$389,542		2,725,964		2,012,034		17,808,048		4,936,511		27,872,099		17,567,755		
Short-Term Debt Issued	\$---		---		---		50,000		33,171		83,171		22,645		
Total Borrowing	\$18,956,656		\$15,947,556		\$10,232,435		\$44,769,714		\$10,565,665		\$100,472,026		\$79,258,706		
Other Financing Sources	2,388,632		659,894		286,397		2,121,694		416,144		5,872,761		4,971,008		
Transfers from Enterprise Funds	4,206,867		2,861,107		5,193,858		4,873,662		3,660,260		20,795,754		21,920,469		
Transfers from Governmental Funds	8,462,035		4,727,368		8,818,871		10,217,748		4,818,076		37,044,098		41,607,663		
Total Revenues and Other Financing Sources	\$132,282,086		\$101,319,379		\$122,021,175		\$189,516,624		\$108,127,968		\$653,267,232		\$609,637,568		

*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, 2017 and 2018

		Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase (Decrease)
		Type 1		Type 2		Type 3		Type 4		Type 5		2018		2017		
Expenditures		Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
General Government	- Current Expenditures	\$14,612,843	12.3%	\$13,185,556	14.1%	\$16,014,578	14.6%	\$23,919,750	15.1%	\$21,292,700	21.8%	\$89,025,427	15.4%	\$84,917,179	15.6%	4.8%
	- Capital Outlay	\$2,166,538	1.8%	465,523	0.5%	956,193	0.9%	1,392,689	0.9%	1,851,928	1.9%	6,832,871	1.2%	4,916,002	0.9%	39.0%
Public Safety																
Police	- Current Expenditures	\$15,687,728	13.2%	11,376,027	12.2%	11,991,823	10.9%	12,709,420	8.0%	2,097,975	2.2%	53,862,973	9.3%	51,348,782	9.4%	4.9%
	- Capital Outlay	\$1,029,036	0.9%	345,681	0.4%	557,137	0.5%	315,530	0.2%	46,193	0.0%	2,293,577	0.4%	1,916,921	0.4%	19.6%
Ambulance	- Current Expenditures	\$1,095,687	0.9%	1,493,262	1.6%	2,201,061	2.0%	2,534,932	1.6%	1,490,287	1.5%	8,815,229	1.5%	8,489,547	1.6%	3.8%
	- Capital Outlay	\$237,665	0.2%	12,493	0.0%	492,817	0.4%	477,517	0.3%	343,881	0.4%	1,564,373	0.3%	2,072,426	0.4%	-24.5%
Fire	- Current Expenditures	\$4,605,363	3.9%	4,701,195	5.0%	5,348,892	4.9%	9,935,527	6.3%	10,076,232	10.3%	34,667,209	6.0%	35,979,842	6.6%	-3.6%
	- Capital Outlay	\$2,809,417	2.4%	2,858,334	3.1%	2,761,367	2.5%	7,122,776	4.5%	3,968,601	4.1%	19,520,495	3.4%	21,260,687	3.9%	-8.2%
Other Public Safety	- Current Expenditures	\$1,250,512	1.0%	818,110	0.9%	743,031	0.7%	808,223	0.5%	581,927	0.6%	4,201,803	0.7%	3,632,493	0.7%	15.7%
	- Capital Outlay	\$61,579	0.1%	205,498	0.2%	37,757	0.0%	13,100	0.0%	---	---	317,934	0.1%	928,146	0.2%	-65.7%
Streets and Highways	- Maintenance	\$10,536,847	8.8%	9,735,890	10.4%	11,708,961	10.7%	17,228,390	10.9%	12,339,224	12.6%	61,549,312	10.6%	56,496,943	10.4%	8.9%
	- Street Lighting	\$638,146	0.5%	769,361	0.8%	985,007	0.9%	1,663,955	1.0%	1,791,344	1.8%	5,847,813	1.0%	5,701,821	1.0%	2.6%
	- Construction	\$18,171,576	15.3%	13,967,041	15.0%	9,626,108	8.8%	24,914,946	15.7%	6,615,686	6.8%	73,295,357	12.7%	65,414,929	12.0%	12.0%
	- Other Capital Outlay	\$3,162,956	2.7%	1,521,853	1.6%	3,165,527	2.9%	2,930,260	1.8%	1,794,756	1.8%	12,575,352	2.2%	12,593,069	2.3%	-0.1%
Sanitation	- Current Expenditures	\$1,032,463	0.9%	420,719	0.5%	958,404	0.9%	1,158,210	0.7%	1,398,452	1.4%	4,968,248	0.9%	4,831,544	0.9%	2.8%
	- Capital Outlay	\$---	---	1,500	0.0%	3,611	0.0%	50,130	0.0%	423,220	0.4%	478,461	0.1%	524,688	0.1%	-8.8%
Health	- Current Expenditures	\$---	---	---	---	70,872	0.1%	549,704	0.3%	5,102	0.0%	625,678	0.1%	609,654	0.1%	2.6%
	- Capital Outlay	\$---	---	---	---	---	---	625,893	0.4%	---	---	625,893	0.1%	---	---	---
Culture and Recreation																
Libraries	- Current Expenditures	\$1,635,047	1.4%	1,509,278	1.6%	2,788,343	2.5%	1,726,780	1.1%	267,596	0.3%	7,927,044	1.4%	7,596,685	1.4%	4.3%
	- Capital Outlay	\$259,999	0.2%	32,074	0.0%	229,850	0.2%	205,359	0.1%	36,933	0.0%	764,215	0.1%	408,661	0.1%	87.0%
Parks and Recreation	- Current Expenditures	\$6,035,103	5.1%	5,597,354	6.0%	6,651,132	6.1%	6,385,016	4.0%	4,311,290	4.4%	28,979,895	5.0%	27,273,030	5.0%	6.3%
	- Capital Outlay	\$1,368,850	1.1%	4,319,321	4.6%	2,841,865	2.6%	2,271,977	1.4%	1,262,392	1.3%	12,064,405	2.1%	10,161,329	1.9%	18.7%
Housing	- Current Expenditures	\$735,080	0.6%	560,121	0.6%	1,496,483	1.4%	1,098,632	0.7%	825,554	0.8%	4,715,870	0.8%	4,457,696	0.8%	5.8%
	- Capital Outlay	\$3,296,727	2.8%	71,662	0.1%	39,366	0.0%	127,358	0.1%	28,919	0.0%	3,564,032	0.6%	262,034	0.0%	1260.1%
Economic Development	- Current Expenditures	\$3,239,474	2.7%	2,508,976	2.7%	4,617,489	4.2%	4,251,374	2.7%	2,367,615	2.4%	16,984,928	2.9%	17,435,527	3.2%	-2.6%
	- Capital Outlay	\$909,288	0.8%	1,080,184	1.2%	4,924,299	4.5%	1,597,169	1.0%	1,664,327	1.7%	10,175,267	1.8%	7,205,640	1.3%	41.2%
Airport	- Current Expenditures	\$695,625	0.6%	841,682	0.9%	363,830	0.3%	434,098	0.3%	491,129	0.5%	2,826,364	0.5%	2,469,164	0.5%	14.5%
	- Capital Outlay	\$1,086,318	0.9%	1,408,226	1.5%	620,112	0.6%	851,231	0.5%	683,753	0.7%	4,649,640	0.8%	3,233,853	0.6%	43.8%
Unallocated Pension Costs		\$---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Unallocated Insurance Costs		\$---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
All Other Expenditures	- Current Expenditures	\$322,271	0.3%	119,250	0.1%	340,598	0.3%	239,809	0.2%	137,261	0.1%	1,159,189	0.2%	1,305,202	0.2%	-11.2%
	- Capital Outlay	\$---	---	346,318	0.4%	13,700	0.0%	---	---	8,583	0.0%	368,601	0.1%	207,227	0.0%	77.9%
Capital Outlay for Enterprise Funds		\$110,927	0.1%	613,842	0.7%	149,182	0.1%	11,421,017	7.2%	10,619,904	10.9%	22,914,872	4.0%	9,025,993	1.7%	153.9%
Debt Service	- Principal Payment on Bonds	\$17,296,634	14.5%	8,883,989	9.5%	11,034,858	10.1%	12,518,155	7.9%	2,438,317	2.5%	52,171,953	9.0%	62,990,450	11.6%	-17.2%
	- Other Long-Term and Short-Term	\$1,288,770	1.1%	925,013	1.0%	1,417,902	1.3%	2,545,073	1.6%	4,857,260	5.0%	11,034,018	1.9%	12,879,689	2.4%	-14.3%
	- Interest and Fiscal Charges	\$3,731,705	3.1%	2,696,614	2.9%	4,375,901	4.0%	4,558,905	2.9%	1,446,091	1.5%	16,809,216	2.9%	16,730,319	3.1%	0.5%
Total Current Expenditures		\$62,122,189	52.2%	\$53,636,781	57.4%	\$66,280,504	60.5%	\$84,643,820	53.4%	\$59,473,688	61.0%	\$326,156,982	56.4%	\$312,545,109	57.3%	4.4%
Total Capital Outlay		\$34,670,876	29.1%	27,249,550	29.2%	26,418,891	24.1%	54,316,952	34.3%	29,349,076	30.1%	172,005,345	29.7%	140,131,605	25.7%	22.7%
Total Debt Service		\$22,317,109	18.7%	12,505,616	13.4%	16,828,661	15.4%	19,622,133	12.4%	8,741,668	9.0%	80,015,187	13.8%	92,600,458	17.0%	-13.6%
Total Expenditures		\$119,110,174	100.0%	\$93,391,947	100.0%	\$109,528,056	100.0%	\$158,582,905	100.0%	\$97,564,432	100.0%	\$578,177,514	100.0%	\$545,277,172	100.0%	6.0%
Other Financing Uses																
Debt Redemption - Refunded Bonds		\$---		\$---		\$---		\$8,862,000		\$970,000		\$9,832,000		\$6,466,827		
Other Financing Uses		\$391,511		29,888		3,883		242,529		83,370		751,181		187,141		
Transfers to Enterprise Funds		\$2,379,066		581,065		3,580,545		3,654,031		2,867,045		13,061,752		8,469,498		
Transfers to Governmental Funds		\$8,462,035		4,692,160		8,818,871		10,195,592		4,818,357		36,987,015		41,612,925		
Total Expenditures and Other Financing Uses		\$130,342,786		\$98,695,060		\$121,931,355		\$181,537,057		\$106,303,204		\$638,809,462		\$602,013,563		

*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, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Ada	443,884	47,107	11,063	99,997	723,018	18,500	841,515	374,313	9,467	13,231	337,574	2,078,154	---	19,500	68,000	32,000	2,197,654
Adams	393,337	63,129	883	2,500	329,990	---	332,490	155,024	247	6,028	26,161	977,299	---	1,135	11,192	22,000	1,011,626
Adrian	522,894	55,985	10,563	20,902	474,985	---	495,887	199,523	3,953	14,930	11,635	1,315,370	---	34,573	138,978	187,937	1,676,858
Afton	2,173,304	295,941	149,116	807,431	186,609	151,269	1,145,309	107,223	8,700	46,458	4,616	3,930,667	384,214	---	---	435,258	4,750,139
Aitkin	1,438,056	7,076	111,917	122,991	2,242,908	498,955	2,864,854	247,550	19,958	40,013	414,392	5,143,816	530,000	---	75,000	599,262	6,348,078
Akeley	176,684	962	375	---	152,536	---	152,536	3,768	3,074	586	21,808	359,793	---	---	---	---	359,793
Albany	941,251	207,263	65,705	---	814,516	29,858	844,374	174,008	11,019	19,772	226,745	2,490,137	---	---	132,591	171,177	2,793,905
Albert Lea	8,541,532	1,702,227	328,177	558,997	8,635,131	357,637	9,551,765	1,076,640	105,300	420,629	247,217	21,973,487	2,479,409	88,996	1,997,884	3,616,190	30,155,966
Alberta	70,594	759	125	---	29,853	---	29,853	13,059	3	43	2,140	116,576	---	---	---	---	116,576
Albertville	4,310,753	291,412	258,992	---	262,506	50,000	312,506	643,686	1,500	120,130	175,104	6,114,083	---	---	---	50,068	6,164,151
Alden	222,561	45,556	1,785	---	208,728	---	208,728	63,159	63	1,995	49,949	593,796	---	---	---	1,070	594,866
Aldrich	10,572	---	1,975	---	11,168	---	11,168	112	33	242	1,648	25,750	---	---	---	---	25,750
Alexandria	8,715,818	715,477	679,004	71,170	3,276,019	1,018,509	4,365,698	2,157,018	99,405	211,293	306,202	17,249,915	---	46,594	225,000	444,304	17,965,813
Alpha	60,703	---	10	---	53,090	---	53,090	19,975	---	251	23,864	157,893	---	---	4,515	42,354	204,762
Altura	130,725	---	3,537	---	97,060	---	97,060	92,566	---	14,208	56,347	394,443	---	3,788	---	29,875	428,106
Alvarado	79,675	77,520	1,235	20,549	99,844	3,091	123,484	6,998	---	239	16,009	305,160	---	---	130,877	---	436,037
Amboy	285,511	---	1,769	3,000	194,560	1,176	198,736	138,677	1	3,046	12,835	640,575	---	3,837	---	53,000	697,412
Andover	12,520,445	554,471	562,525	---	1,112,497	529,309	1,641,806	3,052,033	73,719	543,672	318,625	19,267,296	10,254,260	65,037	578,558	536,266	30,701,417
Annandale	1,511,217	149,671	106,197	---	594,836	3,610	598,446	509,000	17,089	16,929	159,030	3,067,579	---	24,493	311,000	834,914	4,237,986
Anoka	9,126,844	568,810	462,143	---	2,898,056	1,475	2,899,531	1,439,745	104,064	145,087	981,647	15,727,871	---	---	2,380,000	994,500	19,102,371
Apple Valley	27,896,834	1,823,441	2,254,309	1,250	1,466,210	1,318,744	2,786,204	7,042,781	302,494	823,798	204,846	43,134,707	---	30,836	2,624,612	10,203,379	55,993,534
Appleton	1,479,826	21,325	2,882	---	1,192,873	72,044	1,264,917	262,247	2,030	10,900	91,893	3,136,020	---	999	---	25,000	3,162,019
Arco	50,150	---	110	1,930	29,008	---	30,938	1,763	---	957	11,814	95,732	---	5,900	---	---	101,632
Arden Hills	4,031,434	735,369	526,444	---	444,166	559,519	1,003,685	554,472	37,080	154,369	179,822	7,222,675	---	69,158	300,000	955,727	8,547,560
Argyle	143,260	97,594	1,520	12,196	253,636	3,000	268,832	138,163	287	9,098	57,275	716,029	---	2,626	1,000	---	719,655
Arlington	860,853	121,252	23,315	---	832,276	---	832,276	609,248	8,466	25,795	38,797	2,520,002	---	17,000	18,345	371,940	2,927,287
Ashby	240,483	2,242	2,305	900	130,911	---	131,811	170,468	585	3,748	21,541	573,183	---	30,437	---	27,632	631,252
Askov	165,025	---	5,668	5,000	112,820	---	117,820	51,534	810	2,299	1,924	345,080	30,000	---	---	---	375,080
Atwater	404,491	10,090	18,608	---	360,900	---	360,900	143,519	2,910	8,661	33,664	982,843	---	3,905	---	72,522	1,059,270
Audubon	260,734	54,216	3,556	---	167,985	---	167,985	216,073	5,176	5,583	20,982	734,305	---	---	39,400	24,079	797,784
Aurora	1,085,750	45,709	7,828	15,000	909,169	567,008	1,491,177	196,121	4,707	6,018	83,717	2,921,027	---	4,354	---	104,194	3,029,575

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Intergovernmental Revenues												Transfers In			Total Revenues & Other Sources	
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
Austin	8,172,728	801,534	476,812	---	10,623,156	181,187	10,804,343	1,168,203	177,559	429,525	1,810,474	23,841,178	---	---	---	5,000	23,846,178
Avoca	51,266	104	55	---	28,389	---	28,389	1,468	---	243	234	81,759	---	466	23,722	---	105,947
Avon	1,097,215	78,721	30,147	---	377,877	---	377,877	180,573	14,971	25,771	180,126	1,985,401	---	3,250	40,900	230,405	2,259,956
Babbitt	1,126,192	---	4,631	---	1,155,118	22,032	1,177,150	499,075	3,556	57,063	52,318	2,919,985	---	3,500	1,500	252,808	3,177,793
Backus	163,207	95,700	1,905	---	318,990	---	318,990	99,079	767	2,067	50,263	731,978	425,000	---	28,980	85,000	1,270,958
Badger	122,454	9,564	2,475	---	134,029	18,000	152,029	63,736	---	1,545	22,160	373,963	---	---	---	---	373,963
Bagley	770,903	89,929	11,130	5,000	741,549	---	746,549	166,823	3,330	7,155	428,423	2,224,242	---	600	54,629	---	2,279,471
Balaton	373,398	555	2,637	---	256,977	---	256,977	213,693	680	6,054	81,345	935,339	300,000	220,330	1	70,800	1,526,470
Barnesville	920,760	160,364	50,413	91,982	903,110	9,207	1,004,299	307,903	8,205	35,998	442,018	2,929,960	25,213	11,000	761,086	20,000	3,747,259
Barnum	197,472	---	5,474	---	182,482	---	182,482	231,765	---	1,849	20,267	639,309	133,735	---	---	12,340	785,384
Barrett	173,303	---	4,495	---	89,037	---	89,037	112,209	1,040	601	19,130	399,815	---	---	---	---	399,815
Barry	9,143	478	---	---	6,754	---	6,754	---	---	871	1,066	18,312	---	---	---	---	18,312
Battle Lake	728,393	---	13,731	---	160,224	1,260	161,484	14,828	4,876	11,641	73,409	1,008,362	---	---	75,000	29,129	1,112,491
Baudette	448,582	---	5,581	87,231	857,388	---	944,619	154,428	4,523	1,164	148,896	1,707,793	---	---	370,000	---	2,077,793
Baxter	10,173,434	1,415,612	275,776	1,198,201	3,309,004	26,340	4,533,545	546,766	84,277	475,415	161,419	17,666,244	6,519,008	37,113	885,075	4,209,266	29,316,706
Bayport	1,400,143	40,180	419,941	---	736,698	29,349	766,047	669,005	31,044	143,253	312,863	3,782,476	---	---	---	80,668	3,863,144
Beardsley	39,083	---	925	---	86,992	1,000	87,992	26,725	33	1,053	1,772	157,583	120,000	---	---	19,789	297,372
Beaver Bay	300,789	---	7,625	83	20,942	---	21,025	37,148	---	545	18,428	385,560	---	---	---	---	385,560
Beaver Creek	119,902	---	1,417	---	79,200	---	79,200	17,074	1,260	264	11,290	230,407	---	---	13,570	30,776	274,753
Becker	6,228,052	93,607	175,240	3,708	322,829	44,286	370,823	907,360	1,234	124,067	170,430	8,070,813	---	7,447	---	---	8,078,260
Bejou	10,656	---	3,500	---	25,286	---	25,286	---	---	---	6	39,448	---	1,000	---	---	40,448
Belgrade	291,747	13,066	5,940	---	265,475	14,878	280,353	299,416	3,199	3,741	208,738	1,106,200	---	4,597	---	26,938	1,137,735
Belle Plaine	5,370,724	476,373	155,254	---	956,708	19,868	976,576	546,291	4,553	53,517	80,663	7,663,951	1,134,158	---	---	949,082	9,747,191
Bellechester	47,656	---	1,820	---	27,406	---	27,406	18,403	701	---	25,827	121,813	---	---	---	75,000	196,813
Bellingham	55,388	---	1,875	---	84,449	---	84,449	51,750	---	2,737	14,303	210,502	---	7,500	---	11,751	229,753
Beltrami	16,736	603	---	---	37,198	---	37,198	10,597	---	183	63	65,380	---	---	---	---	65,380
Belview	115,702	---	3,295	2,419	175,990	---	178,409	21,544	---	3,258	11,059	333,267	---	---	---	---	333,267
Bemidji	6,613,212	316,380	829,074	34,816	4,689,452	---	4,724,268	2,202,117	170,587	197,968	619,265	15,672,871	---	23,863	2,220,887	825,688	18,743,309
Bena	12,524	---	1,525	---	---	---	---	11,527	---	1	771	26,348	---	---	---	---	26,348
Benson	1,967,349	2,823	20,932	168,369	1,209,570	---	1,377,939	448,766	20,579	15,359	20,164,471	24,018,218	---	2,004	80,000	742,021	24,842,243
Bertha	126,649	---	2,240	38,000	179,049	---	217,049	44,698	162	1,056	23,841	415,695	---	503	---	59,722	475,920

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Intergovernmental Revenues						Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
		Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Bethel	254,534	---	11,097	2,500	66,938	9,893	79,331	1,346	806	920	237,104	585,138	---	---	52,387	58,800	696,325
Big Falls	60,790	---	325	---	256,993	17,602	274,595	49,628	---	3,921	36,914	426,173	---	---	10,000	113,990	550,163
Big Lake	4,844,649	640,316	538,945	114,157	1,347,262	225,475	1,686,894	295,638	72,672	77,963	121,424	8,278,501	2,373,384	60,584	513,063	1,339,890	12,565,422
Bigelow	35,948	2,883	588	---	74,640	---	74,640	47,553	107	1,124	36,045	198,888	---	---	---	16,000	214,888
Bigfork	156,614	---	1,875	---	174,389	278,908	453,297	118,119	630	7,548	36,883	774,966	---	---	---	44,677	819,643
Bingham Lake	112,588	---	42	---	26,987	---	26,987	3,330	---	1,685	2,177	146,809	---	---	---	---	146,809
Birchwood	377,459	12,119	32,717	---	10,520	2,145	12,665	3,809	1,006	13,307	13,026	466,108	---	---	---	---	466,108
Bird Island	488,167	12,758	13,487	---	429,204	---	429,204	41,053	3,288	23,254	71,838	1,083,049	1,904,611	---	10,327	127,706	3,125,693
Biscay	20,564	---	2,640	---	22,434	---	22,434	6	---	21	10,239	55,904	---	---	---	---	55,904
Biwabik	838,266	---	21,426	---	352,737	21,601	374,338	131,363	3,305	12,074	168,065	1,548,837	8,898,000	11,855	223,919	16,668	10,699,279
Blackduck	247,401	23,379	10,133	---	280,425	10,000	290,425	104,281	1,370	11,700	35,433	724,122	---	---	90,000	32,000	846,122
Blaine	28,060,296	828,405	3,038,746	53,992	2,440,040	43,758	2,537,790	7,940,078	300,997	1,120,323	480,498	44,307,133	1,137,090	2,001,152	637,155	4,217,694	52,300,224
Blomkest	59,970	---	90	1,934	26,298	---	28,232	67,045	8	375	22,941	178,661	---	29,440	---	7,000	215,101
Blooming Prairie	621,733	80,767	10,649	---	807,676	66,790	874,466	116,650	8,832	44,130	57,688	1,814,915	---	2,810	---	252,307	2,070,032
Bloomington	99,573,671	4,166,801	6,354,508	16,200,017	10,180,283	931,384	27,311,684	3,278,473	885,262	3,426,055	3,310,337	148,306,791	12,851,262	117,324	566,840	8,199,200	170,041,417
Blue Earth	1,735,298	637,489	56,325	366,723	2,487,074	---	2,853,797	701,686	10,997	126,722	124,626	6,246,940	4,104,383	3,682	350,000	400,103	11,105,108
Bluffton	63,895	---	2,222	---	60,617	---	60,617	9,825	---	604	39,836	176,999	---	1,529	---	60,000	238,528
Bock	27,571	---	6,260	---	22,445	---	22,445	---	241	2,128	254	58,899	---	---	---	---	58,899
Borup	10,831	---	1,200	---	44,639	---	44,639	---	---	122	3,151	59,943	---	---	---	---	59,943
Bovey	363,476	30,257	40	182,437	413,604	---	596,041	32,911	6,092	1,061	61,389	1,091,267	---	---	133,881	11,008	1,236,156
Bowlus	58,295	---	2,415	17,710	95,625	1,665	115,000	28,016	---	1,601	52,252	257,579	---	---	280	44,067	301,926
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	82,816	---	1,051	1,200	78,313	---	79,513	34,142	334	2,334	61,143	261,333	---	---	---	---	261,333
Braham	725,382	199,040	42,699	---	675,510	3,940	679,450	96,584	72,006	4,888	238,542	2,058,591	477,000	4,043	83,774	279,292	2,902,700
Brainerd	7,234,483	547,117	538,283	1,505,629	6,158,050	1,393,149	9,056,828	2,118,890	248,347	115,948	624,015	20,483,911	1,684,720	110,553	6,800	1,011,608	23,297,592
Brandon	234,499	88,610	1,881	---	116,280	---	116,280	8,501	946	4,941	79,372	535,030	---	---	---	14,592	549,622
Breckenridge	902,345	125,268	30,333	145,222	1,859,512	120,000	2,124,734	399,544	20,195	45,753	155,826	3,803,998	---	17,971	300,664	541,318	4,663,951
Breezy Point	2,016,900	236,416	133,905	---	101,394	---	101,394	281,166	15,306	32,925	64,085	2,882,097	---	49,121	---	184,300	3,115,518
Brewster	219,205	37,892	1,240	---	193,879	5,412	199,291	80,521	347	3,801	9,476	551,773	---	---	43,857	---	595,630
Bricelyn	166,420	---	282	---	140,381	---	140,381	27,795	353	15,297	34,448	384,976	---	2,500	---	---	387,476
Brook Park	21,613	1,907	3,600	2,400	27,904	---	30,304	20,547	133	243	4,243	82,590	---	---	5,000	2,000	89,590

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Brooklyn Center	24,668,127	1,790,484	1,209,029	1,433,557	3,794,573	1,045,162	6,273,292	1,154,139	300,324	356,831	682,192	36,434,418	4,167,016	---	296,851	3,529,637	44,427,922
Brooklyn Park	52,360,407	1,044,191	3,160,661	439,930	6,595,242	741,450	7,776,622	4,232,576	337,928	2,094,184	2,192,131	73,198,700	---	1,085,000	50,450	8,797,181	83,131,331
Brooks	28,833	---	231	---	36,431	---	36,431	21,256	---	3,178	960	90,889	---	---	---	---	90,889
Brookston	31,804	---	---	---	18,392	---	18,392	---	---	---	13	50,209	---	---	---	---	50,209
Brooten	346,331	19,995	7,690	1,050,630	243,534	36,339	1,330,503	50,804	5,111	20,882	45,031	1,826,347	---	---	---	---	1,826,347
Browerville	208,890	108,252	680	---	264,163	---	264,163	69,176	2,089	16,253	37,181	706,684	3,198,287	---	78,901	22,056	4,005,928
Browns Valley	278,557	---	2,557	---	556,822	---	556,822	63,265	2,680	6,191	83,328	993,400	---	---	29,701	---	1,023,101
Brownsdale	235,080	12,063	2,705	---	244,024	13,104	257,128	535	---	938	8,237	516,686	---	28,517	---	---	545,203
Brownsville	124,701	---	2,870	---	81,033	625	81,658	89,467	653	2,078	18,690	320,117	---	---	59,119	2,880	382,116
Brownnton	437,850	41,963	7,269	---	313,686	---	313,686	160,832	3,655	15,585	45,474	1,026,314	2,101,286	5,561	---	22,476	3,155,637
Bruno	31,452	---	870	---	26,221	---	26,221	29,607	---	77	6,019	94,246	---	---	---	---	94,246
Buckman	59,786	---	3,215	---	38,453	---	38,453	438	---	17	2,605	104,514	---	---	---	---	104,514
Buffalo	7,273,644	54,388	418,190	62,114	1,458,772	472	1,521,358	3,414,198	33,563	94,980	393,218	13,203,539	64,540	15,623	1,325,000	2,564,195	17,172,897
Buffalo Lake	541,718	87,391	2,076	4,740	278,922	682,955	966,617	96,765	3,490	73,994	65,748	1,837,799	5,188,926	1,177,562	---	127,435	8,331,722
Buhl	191,947	10,766	4,389	---	728,223	117,410	845,633	65,057	1,639	2,015	18,374	1,139,820	16,489	14,850	134,300	124,492	1,429,951
Burnsville	37,633,582	1,756,074	2,466,914	624,844	3,846,333	885,989	5,357,166	8,811,754	359,347	615,245	162,827	57,162,909	5,599,989	596,234	1,550,628	3,914,043	68,823,803
Burtrum	20,692	---	2,260	---	38,665	---	38,665	1,253	---	812	15,190	78,872	---	---	---	---	78,872
Butterfield	98,207	2,420	3,369	---	228,749	---	228,749	64,051	1,590	2,164	18,795	419,345	---	---	---	1,235	420,580
Byron	3,511,233	209,331	198,460	---	431,784	---	431,784	477,862	6,162	67,798	43,373	4,946,003	1,522,000	---	---	615,961	7,083,964
Caledonia	867,309	229	12,754	---	1,125,713	---	1,125,713	443,243	23,970	10,549	111,954	2,595,721	946,025	---	320,749	651,387	4,513,882
Callaway	48,696	1,496	134	---	75,727	1,014	76,741	87,056	3,891	6,088	348,178	572,280	---	---	---	80,319	652,599
Calumet	173,853	125	1,950	---	153,982	1,443	155,425	12,868	30	115	8,776	353,142	---	11,100	121,679	---	485,921
Cambridge	5,714,379	585,570	502,729	607,842	1,964,128	164,779	2,736,749	659,161	107,774	85,427	109,993	10,501,782	2,024,463	12,834	647,265	1,962,730	15,149,074
Campbell	37,481	---	1	2,500	74,074	---	76,574	13,910	246	340	46,130	174,682	---	---	---	---	174,682
Canby	813,978	8,441	2,790	---	1,251,201	---	1,251,201	227,270	3,866	67,349	367,421	2,742,316	172,567	40,250	---	---	2,955,133
Cannon Falls	3,294,300	483,379	112,466	---	826,368	120,629	946,997	364,955	67,135	46,776	312,618	5,628,626	2,459,000	50,000	128,690	129,270	8,395,586
Canton	143,262	---	40	---	113,031	---	113,031	16,052	881	3,788	6,415	283,469	---	---	---	---	283,469
Carlos	184,040	21,709	9,433	53,524	116,344	---	169,868	62,147	778	3,218	31,344	482,537	---	---	---	36,963	519,500
Carlton	386,310	17,364	42,280	---	303,411	---	303,411	120,649	3,124	6,111	42,010	921,259	---	---	---	79,000	1,000,259
Carver	2,624,108	158,867	253,540	---	212,447	102,696	315,143	1,355,905	10,307	15,132	47,352	4,780,354	5,000,137	327,880	44,529	355,338	10,508,238
Cass Lake	347,024	---	7,766	---	401,811	11,995	413,806	70,032	260	10,875	25,643	875,406	---	---	---	---	875,406

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Cedar Mills	21,303	---	---	---	10,585	---	10,585	---	---	238	---	32,126	---	---	---	---	32,126
Center City	290,838	4,470	5,392	---	54,160	---	54,160	159,657	279	1,089	103,047	618,932	550,160	---	8,540	30,023	1,207,655
Centerville	2,927,249	286,718	234,455	---	222,016	18,431	240,447	23,415	14,371	21,183	79,129	3,826,967	---	832,422	---	250,000	4,909,389
Ceylon	81,780	5,815	1,030	---	157,204	1,728	158,932	35,485	333	3,360	27,577	314,312	---	---	---	---	314,312
Champlin	11,351,282	963,270	588,212	101,418	5,385,666	310,208	5,797,292	2,880,362	242,612	336,091	668,957	22,828,078	---	178,386	1,978,490	8,756,708	33,741,662
Chandler	110,380	---	75	---	83,190	---	83,190	55,581	---	2,649	19,167	271,042	---	---	45,000	9,210	325,252
Chanhassen	11,087,822	600,056	2,289,052	---	1,687,434	331,781	2,019,215	782,557	95,351	258,456	259,989	17,392,498	---	58,458	362,071	6,362,093	24,175,120
Chaska	14,709,783	2,350,349	928,825	7,772	1,606,037	112,693	1,726,502	6,429,969	109,319	309,225	633,049	27,197,021	---	33,976	1,533,600	2,763,544	31,528,141
Chatfield	1,826,051	33,111	25,560	---	1,051,116	67,730	1,118,846	382,270	7,449	65,597	262,999	3,721,883	4,625,875	---	494,392	437,332	9,279,482
Chickamaw Beach	31,834	9,000	1,073	---	6,227	---	6,227	---	---	1,334	224	49,692	---	---	---	---	49,692
Chisago City	2,732,593	381,076	69,883	---	1,200,833	7,419	1,208,252	462,547	---	37,675	858,759	5,750,785	---	---	201,320	139,776	6,091,881
Chisholm	1,376,106	107,313	36,359	---	5,355,564	683,860	6,039,424	201,756	37,706	27,131	132,177	7,957,972	---	---	---	---	7,957,972
Chokio	139,608	---	1,825	82,762	156,108	---	238,870	19,202	---	2,755	34,092	436,352	---	---	---	---	436,352
Circle Pines	2,906,828	543,730	163,984	---	540,482	356,220	896,702	139,265	12,462	162,731	44,385	4,870,087	2,736,020	36,467	---	415,000	8,057,574
Clara City	1,044,087	204,050	6,490	---	1,013,274	---	1,013,274	51,537	5,249	18,746	88,365	2,431,798	1,836,389	---	130,000	22,372	4,420,559
Claremont	443,929	6,058	10,555	102,000	248,263	---	350,263	25,801	684	11,872	46,010	895,172	---	2,305	---	18,060	915,537
Clarissa	197,287	---	360	974,326	464,807	---	1,439,133	29,913	1,163	19,557	7,545	1,694,958	2,987,000	---	---	46,210	4,728,168
Clarkfield	544,864	---	6,619	---	396,572	74,564	471,136	76,551	4,531	5,869	124,318	1,233,888	1,460,000	---	---	60,149	2,754,037
Clarks Grove	131,418	---	2,247	---	561,840	---	561,840	55,507	---	4,088	544,333	1,299,433	---	21,074	507,872	417,002	2,245,381
Clear Lake	356,105	---	12,518	---	95,331	437	95,768	227,682	2,980	20,933	52,501	768,487	---	10,560	10,520	27,395	816,962
Clearbrook	215,989	632	165	---	208,522	---	208,522	105,349	1,850	1,429	91,856	625,792	---	---	105,000	---	730,792
Clearwater	1,276,143	48,729	63,737	---	289,563	---	289,563	157,553	6,976	24,879	12,900	1,880,480	---	25,657	---	51,195	1,957,332
Clements	64,914	---	1,020	---	55,161	---	55,161	17,802	---	1,261	9,926	150,084	---	---	---	---	150,084
Cleveland	305,566	---	12,514	---	208,243	17,068	225,311	53,165	14,604	2,759	166,187	780,106	---	---	---	103,798	883,904
Climax	75,935	---	600	928,667	76,407	---	1,005,074	10,148	1,949	1,405	5,126	1,100,237	1,426,175	2,000	---	---	2,528,412
Clinton	56,335	---	734	389,099	172,445	---	561,544	33,025	---	75	1,985	653,698	---	---	---	---	653,698
Clitherall	10,067	---	2,600	---	27,385	---	27,385	6	---	1,427	2,214	43,699	---	---	---	---	43,699
Clontarf	53,389	---	---	---	32,901	---	32,901	29,639	---	---	47,599	163,528	90,201	---	69,274	33,187	356,190
Cloquet	4,169,460	79,204	172,538	---	5,137,353	17,847	5,155,200	652,401	57,014	179,514	160,851	10,626,182	---	---	301,500	1,634,847	12,562,529
Coates	44,465	---	2,150	---	5,621	---	5,621	15,482	4,293	3,886	1,901	77,798	---	---	---	1,694	79,492
Cobden	3,165	---	2,015	---	7,191	---	7,191	6	---	14	2,584	14,975	---	---	---	---	14,975

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Cohasset	2,975,495	---	11,318	---	200,004	138,677	338,681	345,038	4,782	36,017	215,591	3,926,922	---	20,000	---	1,782,606	5,729,528
Cokato	1,496,803	---	41,490	---	676,547	3,979	680,526	306,031	7,554	27,887	95,648	2,655,939	---	88,629	---	403,400	3,147,968
Cold Spring	1,723,771	682,350	175,431	12,967	809,224	1,031	823,222	571,307	35,280	63,956	118,139	4,193,456	---	---	333,814	966,238	5,493,508
Coleraine	1,027,444	53,413	13,394	---	669,352	200,208	869,560	65,464	11,958	1,583	39,488	2,082,304	---	---	---	143,062	2,225,366
Cologne	1,240,874	135,231	171,447	---	265,320	---	265,320	220,640	2,234	49,909	27,397	2,113,052	693,000	---	---	---	2,806,052
Columbia Heights	12,589,373	640,997	469,517	39,475	3,302,321	124,714	3,466,510	909,035	112,553	320,573	165,607	18,674,165	2,089,921	124,769	512,282	5,120,651	26,521,788
Columbus	3,075,131	1,048,471	221,502	---	80,845	22,533	103,378	148,209	28,969	19,087	1,031,358	5,676,105	4,386,061	---	---	1,215,126	11,277,292
Comfrey	251,226	7,774	2,651	---	132,976	15,526	148,502	151,409	565	7,980	134,041	704,148	---	---	---	77,290	781,438
Comstock	15,951	---	---	---	19,690	378	20,068	---	5	209	8,113	44,346	---	---	---	---	44,346
Conger	64,395	---	1,255	---	40,179	1,558	41,737	43,084	---	1,371	4,987	156,829	---	20,712	40,620	---	218,161
Cook	379,279	---	8,350	255,356	467,461	156,000	878,817	341,111	1,679	9,456	113,698	1,732,390	---	500	---	88,686	1,821,576
Coon Rapids	32,207,968	3,019,209	2,364,598	192,531	5,377,645	914,813	6,484,989	3,367,433	209,652	911,886	1,845,384	50,411,119	9,360,523	90,605	42,807	3,695,265	63,600,319
Corcoran	4,038,500	134,191	550,240	---	898,908	31,771	930,679	4,028,147	70,647	24,671	148,029	9,925,104	1,835,000	---	259,952	515,000	12,535,056
Correll	15,477	---	50	---	12,160	---	12,160	---	---	62	168	27,917	---	---	---	---	27,917
Cosmos	286,660	60,543	3,519	---	174,726	---	174,726	145,063	800	18,561	11,411	701,283	55,000	---	---	9,173	765,456
Cottage Grove	16,649,542	2,482,866	1,773,543	20,880	3,267,459	1,920,066	5,208,405	10,679,855	208,744	468,049	2,027,438	39,498,442	7,731,630	47,037	500,450	4,649,003	52,426,562
Cottonwood	737,592	21,797	8,039	---	350,051	---	350,051	174,147	2,774	17,971	83,144	1,395,515	---	---	---	53,000	1,448,515
Courtland	199,001	34,525	1,297	---	106,609	---	106,609	593	---	1,436	3,011	346,472	---	---	135,379	113,047	594,898
Cromwell	174,479	---	201	159	53,401	20,081	73,641	133,044	---	442	63,782	445,589	---	---	---	---	445,589
Crookston	2,787,540	227,917	93,073	270,818	4,824,261	22,071	5,117,150	1,167,359	89,540	67,304	98,820	9,648,703	---	40,408	211,931	---	9,901,042
Crosby	1,434,057	100,101	41,829	---	1,152,955	---	1,152,955	775,770	29,092	47,166	374,409	3,955,379	---	325	20,000	---	3,975,704
Crosslake	3,381,175	23,681	82,830	---	229,087	29,200	258,287	417,512	23,207	137,378	59,967	4,384,037	695,000	---	---	---	5,079,037
Crystal	11,231,206	3,452,454	740,192	106,308	3,253,407	281,662	3,641,377	935,558	251,732	511,542	595,766	21,359,827	---	253,287	502,049	10,078,429	32,193,592
Currie	143,965	156	2,358	---	92,591	---	92,591	12,900	---	1,032	10,519	263,521	158,572	---	5,147	33,563	460,803
Cuyuna	181,889	---	8,647	247,915	30,024	---	277,939	31,428	360	963	100,186	601,412	---	---	---	---	601,412
Cyrus	67,617	600	1,355	---	101,295	---	101,295	31,013	50	3,333	46,925	252,188	---	---	---	9,866	262,054
Dakota	109,827	---	404	---	72,853	---	72,853	28,969	---	1,018	6,254	219,325	---	---	---	3,995	223,320
Dalton	57,852	---	325	3,299,992	470,499	281,756	4,052,247	61,897	---	1,896	6,249	4,180,466	---	---	5,000	---	4,185,466
Danube	272,547	10,327	2,790	---	183,944	---	183,944	134,063	2,396	9,009	76,900	691,976	---	---	---	88,025	780,001
Danvers	44,760	1,000	1,060	---	23,946	---	23,946	41,933	---	1,375	30,979	145,053	---	---	---	---	145,053
Darfur	50,414	---	775	185,189	51,364	---	236,553	14,325	---	604	29,174	331,845	---	---	---	10,374	342,219

[1] Failed to meet reporting deadline.
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 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Darwin	81,424	1,771	900	---	58,505	---	58,505	30,063	1,021	2,234	10,655	186,573	---	---	100,000	---	286,573
Dassel	727,861	33,817	27,026	2,000	502,476	---	504,476	144,704	3,224	6,279	64,657	1,512,044	313,140	---	---	143,866	1,969,050
Dawson	1,159,498	40,139	2,338	143,741	667,449	12,970	824,160	85,151	3,275	25,178	83,481	2,223,220	99,513	2,426	---	14,746	2,339,905
Dayton	4,432,873	1,033,537	534,951	60,637	248,095	---	308,732	2,349,990	35,639	127,399	93,764	8,916,885	---	50,082	721,613	1,203,133	10,891,713
De Graff	17,529	---	100	---	32,419	---	32,419	1,225	30	---	9,606	60,909	---	---	---	---	60,909
Deephaven	2,265,392	---	355,386	---	251,385	152,870	404,255	586,235	39,094	25,509	16,444	3,692,315	---	---	31,577	---	3,723,892
Deer Creek	66,362	363	2,320	---	92,274	1,092	93,366	22,568	---	2,599	43,823	231,401	---	---	---	27,520	258,921
Deer River	759,731	3,118	14,600	---	390,749	---	390,749	255,891	7,525	3,726	9,697	1,445,037	3,726,982	---	---	66,836	5,238,855
Deerwood	518,154	20,604	24,937	47,651	83,193	3,750	134,594	239,204	6,125	3,647	119,577	1,066,842	---	---	21,453	30,000	1,118,295
Delano	3,855,405	10,899	488,404	---	1,405,569	177,588	1,583,157	873,844	750	25,011	1,421,130	8,258,600	2,811,436	---	390,916	2,585,096	14,046,048
Delavan	170,634	221	1,596	---	49,714	300	50,014	161,771	30	13,693	11,092	409,051	---	---	---	---	409,051
Delhi	27,377	9,523	195	---	17,815	---	17,815	8	---	203	799	55,920	---	---	---	---	55,920
Dellwood	579,653	---	60,766	---	34,228	2,256	36,484	40,426	853	2,597	1,646	722,425	1,595,524	---	---	---	2,317,949
Denham	12,104	---	1,800	---	5,539	---	5,539	2,891	---	4	63	22,401	---	---	---	---	22,401
Dennison	82,250	59,262	11,908	---	18,784	---	18,784	4,801	13	604	2,531	180,153	---	---	22,986	---	203,139
Dent	55,892	1,680	10,415	---	54,797	615	55,412	81,719	---	108	91,424	296,650	---	---	26,615	---	323,265
Detroit Lakes	6,601,409	1,533,576	153,662	4,384,241	2,097,363	515,885	6,997,489	2,298,772	83,612	228,782	331,230	18,228,532	5,350,875	262,049	1,075,000	2,413,564	27,330,020
Dexter	108,812	10,797	3,065	---	83,031	---	83,031	527	---	552	10,922	217,706	---	---	---	7,065	224,771
Dilworth	1,484,526	806,108	82,642	---	1,282,454	46,000	1,328,454	185,906	63,240	125,342	84,802	4,161,020	9,455,000	---	16,800	---	13,632,820
Dodge Center	1,752,646	317,973	23,852	41,271	822,830	33,238	897,339	164,942	9,145	12,517	246,662	3,425,076	---	---	---	690,098	4,115,174
Donaldson	31,205	1,500	---	---	12,996	---	12,996	2,940	---	283	602	49,526	---	---	---	---	49,526
Donnelly	45,057	31,226	950	---	78,414	---	78,414	18,531	36	463	12,429	187,106	---	---	---	---	187,106
Doran	18,084	---	---	---	18,230	---	18,230	3,904	3	284	484	40,989	---	---	---	---	40,989
Dover	261,865	21,651	23,598	---	171,319	---	171,319	27,327	2,353	11,972	84,009	604,094	530,125	---	---	24,280	1,158,499
Dovray	31,222	---	1,090	---	23,818	---	23,818	11,121	---	404	12,154	79,809	---	15,000	---	5,019	99,828
Duluth	63,664,925	1,605,337	2,053,375	9,081,850	47,593,491	1,945,510	58,620,851	10,272,257	604,357	(503,126)	5,476,023	141,793,999	10,198,787	---	5,059,918	16,692,377	173,745,081
Dumont	59,653	---	1,703	---	33,104	---	33,104	11,894	---	32	7,659	114,045	---	---	---	---	114,045
Dundas	973,789	---	88,178	---	221,509	---	221,509	54,418	24,741	25,048	106,981	1,494,664	939,282	---	23,235	87,753	2,544,934
Dundee	29,341	---	75	35,134	23,949	---	59,083	2,808	---	109	541	91,957	---	---	4,280	---	96,237
Dunnell	103,211	---	545	---	69,055	20,000	89,055	800	277	309	6,192	200,389	---	---	---	---	200,389
Eagan	37,137,195	2,331,027	1,771,428	542,789	4,408,705	242,589	5,194,083	3,889,269	293,763	767,909	720,337	52,105,011	22,767,771	791,579	1,598,395	7,332,949	84,595,705

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Eagle Bend	211,789	258,304	995	334,383	1,897,936	849,447	3,081,766	87,357	3,573	7,960	74,496	3,726,240	2,006,407	---	139,591	53,454	5,925,692
Eagle Lake	771,630	44,506	42,261	---	698,935	---	698,935	359,426	6,182	86,813	111,907	2,121,660	5,950	---	232,079	---	2,359,689
East Bethel	5,813,591	34,662	308,542	---	887,118	74,093	961,211	399,179	35,497	64,611	25,355	7,642,648	---	---	---	1,232,000	8,874,648
East Grand Forks	6,449,600	1,448,823	110,687	1,633,117	4,917,761	30,501	6,581,379	1,455,647	120,626	45,936	651,944	16,864,642	---	74,052	289,377	891,314	18,119,385
East Gull Lake	583,491	50,790	23,225	---	29,478	---	29,478	5,190	---	6,598	13,273	712,045	---	---	---	---	712,045
Easton	152,562	---	1,663	---	64,142	---	64,142	62,815	---	1,647	3,720	286,549	---	1,200	---	---	287,749
Echo	158,343	4,307	525	418,471	327,624	---	746,095	21,320	---	1,555	18,618	950,763	1,202,174	---	---	125,000	2,277,937
Eden Prairie	43,497,461	3,195,533	4,071,178	656,574	2,055,306	153,000	2,864,880	9,808,637	416,028	887,536	1,138,006	65,879,259	---	---	1,250,402	3,302,787	70,432,448
Eden Valley	602,369	29,343	8,850	---	840,914	---	840,914	124,879	6,255	12,261	248,216	1,873,087	678,089	8,901	---	49,988	2,610,065
Edgerton	398,378	22,560	6,982	---	384,112	15,590	399,702	205,051	1,002	8,108	18,267	1,060,050	---	---	---	---	1,060,050
Edina	43,196,330	4,747,205	5,912,757	180,842	4,768,131	335,753	5,284,726	5,530,559	1,122,426	889,550	830,124	67,513,677	2,266,488	6,201,630	362,978	5,139,771	81,484,544
Effie	37,072	---	2,900	---	20,498	---	20,498	262	---	183	5,657	66,572	---	---	---	---	66,572
Eitzen	106,287	---	965	---	62,828	---	62,828	950	33	1,547	48,050	220,660	---	---	---	---	220,660
Elba	43,603	---	4,561	---	30,792	172	30,964	1,160	---	---	12,173	92,461	---	---	---	74	92,535
Elbow Lake	727,502	234,791	3,284	73,652	766,214	17,984	857,850	238,749	4,411	60,349	247,142	2,374,078	21,173	10	112,000	92,500	2,599,761
Elgin	465,246	7,443	12,324	2,400	371,792	---	374,192	220,314	3,456	8,841	32,486	1,124,302	---	---	---	102,498	1,226,800
Elizabeth	26,763	---	1,855	---	55,028	669	55,697	17,387	---	994	7,350	110,046	---	---	---	---	110,046
Elk River	14,096,420	379,054	790,831	---	1,368,785	41,687	1,410,472	3,303,873	157,492	440,842	1,087,473	21,666,457	---	86,586	2,108,638	1,245,397	25,107,078
Elko New Market	2,178,181	61,329	141,308	---	357,576	100,628	458,204	394,669	20,601	14,722	454,394	3,723,408	---	12,000	---	772,065	4,507,473
Elkton	49,677	---	651	---	16,518	---	16,518	825	---	784	803	69,258	---	---	---	2,500	71,758
Ellendale	296,508	106,863	948	2,500	223,926	15,294	241,720	73,922	2,540	1,897	197,587	921,985	---	---	---	119,084	1,041,069
Ellsworth	145,989	852	1,060	---	215,941	2,000	217,941	28,830	75	6,283	25,429	426,459	---	---	---	277,637	704,096
Elmdale	16,759	---	1,600	---	15,212	1,491	16,703	10,466	---	482	3,091	49,101	---	---	---	---	49,101
Elmore	293,618	8,001	3,115	---	262,792	17,472	280,264	25,870	2,086	5,474	23,845	642,273	---	---	---	32,000	674,273
Elrosa	38,498	---	1,539	---	56,762	---	56,762	36,277	1,695	435	25,280	160,486	---	---	---	501	160,987
Ely	1,907,143	917	81,846	399,161	3,587,742	785,456	4,772,359	743,551	63,620	39,050	274,731	7,883,217	703,000	14,321	---	133,990	8,734,528
Elysian	570,132	237,100	54,826	---	41,104	36,185	77,289	95,995	1,131	9,359	106,748	1,152,580	1,828,031	3,925	---	134,127	3,118,663
Emily	955,204	65,206	35,523	5,236	47,928	67,567	120,731	36,722	3,180	3,502	47,861	1,267,929	---	---	---	34,211	1,302,140
Emmons	179,238	---	618	---	106,822	---	106,822	37,997	---	6,382	21,900	352,957	---	---	---	---	352,957
Erhard	29,894	---	1,525	---	35,572	396	35,968	1,016	---	20	7,257	75,680	---	---	100,662	---	176,342
Erskine	169,834	4,159	1,531	---	148,938	1,000	149,938	62,392	---	1,276	22,762	411,892	---	65,000	---	---	476,892

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Evan	27,066	---	1,000	---	19,836	---	19,836	---	---	61	---	47,963	---	---	---	---	47,963
Evansville	277,824	123,077	3,825	---	188,604	---	188,604	36,582	1,800	6,662	54,303	692,677	---	19,422	40,200	591,713	1,344,012
Eveleth	1,627,853	34,554	12,523	80,702	3,577,480	395,065	4,053,247	655,662	40,345	12,684	160,786	6,597,654	---	---	---	230,914	6,828,568
Excelsior	1,647,514	113,856	241,985	11,830	20,640	4,806	37,276	512,741	83,752	23,984	14,400	2,675,508	---	30,779	280,000	657,377	3,643,664
Eyota	644,972	195,669	25,484	---	570,314	---	570,314	95,827	1,175	16,937	97,656	1,648,034	3,372,165	---	85,900	354,359	5,460,458
Fairfax	504,202	143,556	11,625	228,938	488,642	---	717,580	282,095	4,486	45,673	23,028	1,732,245	2,655,000	6,734	500,757	221,540	5,116,276
Fairmont	5,431,914	401,223	161,590	977,861	4,271,875	106,562	5,356,298	1,055,335	56,420	146,541	487,143	13,096,464	---	29,344	1,385,000	1,447,281	15,958,089
Falcon Heights	1,943,856	51,510	94,519	---	743,162	54,026	797,188	238,908	35,719	78,289	94,207	3,334,196	---	---	230,000	61,770	3,625,966
Faribault	10,394,722	800,103	435,191	308,356	10,116,555	337,976	10,762,887	2,308,562	149,069	227,056	119,482	25,197,072	---	132,050	1,550,000	1,235,000	28,114,122
Farmington	12,971,508	314,594	449,350	29,684	1,624,522	179,461	1,833,667	1,309,383	60,182	214,156	89,991	17,242,831	---	11,000	1,406,901	1,808,090	20,468,822
Farwell	12,129	---	11	---	17,926	---	17,926	5,829	---	529	4,009	40,433	---	---	---	---	40,433
Federal Dam	74,589	---	125	---	9,057	---	9,057	22,520	---	---	6,704	112,995	---	---	237	---	113,232
Felton	21,072	4,397	1,780	---	47,989	---	47,989	4,471	---	39	6,050	85,798	---	---	22,250	---	108,048
Fergus Falls	7,742,469	411,971	127,783	99,496	5,874,624	201,672	6,175,792	1,218,218	94,957	238,329	1,359,486	17,369,005	76,591	---	1,699,409	1,777,946	20,922,951
Fertile	217,870	---	4,585	---	336,315	---	336,315	208,333	2,265	6,821	152,743	928,932	---	---	---	---	928,932
Fifty Lakes	452,649	13,367	22,090	---	26,684	---	26,684	8,427	1,068	6,040	43,298	573,623	---	---	10,036	---	583,659
Finlayson	79,920	---	408	---	72,822	---	72,822	76,174	---	505	21,172	251,001	---	---	35,111	---	286,112
Fisher	144,034	2,180	844	---	122,563	---	122,563	63,640	2,320	2,872	4,922	343,375	---	---	---	---	343,375
Flensburg	83,912	---	2,200	---	59,015	---	59,015	5,775	266	---	20,771	171,939	---	---	---	---	171,939
Floodwood	276,355	---	8,670	521	267,297	22,267	290,085	124,574	17,396	475	26,305	743,860	---	9,344	13,335	18,415	784,954
Florence	15,354	---	---	---	14,795	---	14,795	656	23	336	128	31,292	---	---	---	---	31,292
Foley	1,080,380	169,385	60,524	---	877,098	1,058,342	1,935,440	265,688	14,055	2,709	59,645	3,587,826	2,354,116	1,000	1,117,000	253,050	7,312,992
Forada	118,403	19,535	1,975	---	26,472	---	26,472	112,877	---	3,215	57,344	339,821	---	---	---	---	339,821
Forest Lake	10,932,600	177,501	741,201	625,702	1,280,765	1,522,138	3,428,605	1,490,490	124,049	127,236	589,216	17,610,898	79,439	26,189	100,000	1,516,761	19,333,287
Foreston	129,896	---	13,091	---	145,068	---	145,068	20,831	200	441	33,138	342,665	---	---	37,059	---	379,724
Fort Ripley	19,709	---	3,010	---	6,704	---	6,704	1,704	---	611	5,758	37,496	---	---	---	1,325	38,821
Fosston	490,055	60,652	2,532	188,116	717,299	---	905,415	672,012	1,812	72,857	83,584	2,288,919	871,000	49,314	486,782	353,557	4,049,572
Fountain	119,278	---	6,067	---	99,175	---	99,175	10,903	1,135	195	80,765	317,518	---	9,800	---	2,808	330,126
Foxhome	19,881	---	700	---	35,426	---	35,426	150	---	169	9,023	65,349	---	---	---	---	65,349
Franklin	157,870	4,506	5,030	62,784	180,455	---	243,239	80,230	908	8,984	69,018	569,785	93,000	---	---	---	662,785
Frazee	397,625	158,260	17,777	---	583,946	11,834	595,780	174,450	11,598	6,066	33,031	1,394,587	---	---	---	197,347	1,591,934

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Freeborn	107,019	---	---	---	89,094	---	89,094	22,351	---	2,774	31,631	252,869	---	---	---	1,500	254,369
Freeport	471,303	10,503	14,695	---	146,694	---	146,694	198,371	1,304	14,013	32,446	889,329	---	---	82,000	351,707	1,323,036
Fridley	18,220,186	501,045	1,263,133	72,952	4,189,508	280,811	4,543,271	2,945,586	263,632	792,472	2,252,813	30,782,138	---	65,085	338,500	7,457,228	38,642,951
Frost	114,777	---	1,271	---	63,854	---	63,854	55,530	---	231	22,513	258,176	---	---	---	---	258,176
Fulda	410,750	12	2,443	138,809	534,177	22,277	695,263	136,690	2,987	3,181	68,126	1,319,452	344,000	40,475	185,117	125,096	2,014,140
Funkley [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	180,386	---	9,466	3,160	80,885	---	84,045	105,741	932	2,743	66,114	449,427	106,954	---	---	1,000	557,381
Garrison	208,083	---	9,723	---	47,679	---	47,679	187,475	2,023	140	70,025	525,148	---	---	---	---	525,148
Garvin	53,523	---	2,124	---	52,571	---	52,571	1,764	11	872	7,949	118,814	25,220	4,000	2,000	---	150,034
Gary	50,537	---	482	---	69,914	---	69,914	159,472	---	64	2,412	282,881	---	2,820	---	---	285,701
Gaylord	1,272,691	395,038	29,148	21,322	963,965	6,791	992,078	333,885	23,598	64,842	301,452	3,412,732	1,245,000	52,425	338,030	50,000	5,098,187
Gem Lake	472,854	93,624	50,362	---	11,128	4,689	15,817	51,902	1,145	2,348	10,703	698,755	679,227	---	---	81,024	1,459,006
Geneva	119,347	---	2,726	---	114,117	---	114,117	34,923	---	4,300	10,333	285,746	---	---	60,000	15,904	361,650
Genola	13,005	---	5,395	---	5,304	3,450	8,754	3,095	---	404	---	30,653	---	---	---	---	30,653
Georgetown	593	---	950	655	22,352	38,361	61,368	4,758	---	465	1,750	69,884	---	---	---	---	69,884
Ghent	252,080	510	14,610	575,310	116,136	---	691,446	24,678	153	65	37,473	1,021,015	---	11,914	51,501	255,143	1,339,573
Gibbon	495,642	26,335	7,466	---	316,261	9,251	325,512	144,068	3,035	4,954	55,168	1,062,180	---	4,250	---	149,551	1,215,981
Gilbert	1,007,641	2,576	11,345	1,929	1,207,987	11,039	1,220,955	505,682	13,622	7,116	125,733	2,894,670	---	2,582	---	165,077	3,062,329
Gilman	33,839	---	4,500	---	27,717	934	28,651	36,533	---	964	2,155	106,642	---	---	---	---	106,642
Glencoe	2,562,020	380,944	114,269	12,828	1,856,139	---	1,868,967	500,149	31,315	11,273	164,191	5,633,128	8,132,297	11,275	930,257	758,252	15,465,209
Glenville	159,252	---	3,746	2,500	283,328	---	285,828	45,432	---	1,987	39,437	535,682	---	---	---	21,207	556,889
Glenwood	1,764,339	---	79,467	345,245	999,806	---	1,345,051	304,314	14,410	35,650	108,024	3,651,255	1,496,981	2,000	85,000	602,765	5,838,001
Glyndon	648,111	177,774	11,585	97,500	442,883	59,202	599,585	189,622	32,056	1,443	57,832	1,718,008	---	---	---	167,063	1,885,071
Golden Valley	23,697,414	1,050,051	1,778,322	21,427	2,887,289	727,187	3,635,903	2,484,374	468,542	582,446	324,987	34,022,039	2,981,117	276,455	30,000	5,246,409	42,556,020
Gonvick	115,256	---	3,427	---	92,237	---	92,237	69,021	240	4,617	20,169	304,967	---	---	---	---	304,967
Good Thunder	315,220	23,551	2,020	---	181,759	1,395	183,154	258,370	1,447	9,474	88,787	882,023	---	---	---	---	882,023
Goodhue	566,697	29,370	18,737	---	359,651	222	359,873	74,945	9,894	5,601	38,520	1,103,637	30,348	---	---	294,294	1,428,279
Goodridge	17,584	3,470	---	---	48,852	---	48,852	---	---	---	6,211	76,117	---	---	38,000	---	114,117
Goodview	1,788,766	80,643	47,319	---	427,586	---	427,586	10,265	17,622	64,444	40,953	2,477,598	1,649,004	---	---	143,712	4,270,314
Graceville	199,736	999	1,805	27,620	239,350	23,000	289,970	577,950	300	3,981	46,414	1,121,155	---	---	13,168	---	1,134,323
Granada	5,928	3,404	1,650	---	113,570	---	113,570	---	372	1,978	6,124	133,026	---	---	---	---	133,026

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Grand Marais	889,614	181,652	94,535	13,130	101,049	245,153	359,332	1,498,250	7,446	17,201	43,272	3,091,302	---	---	614,612	294,886	4,000,800
Grand Meadow	460,492	105,782	12,921	---	389,641	49,935	439,576	214,180	6,276	392	77,834	1,317,453	---	---	110,000	123,556	1,551,009
Grand Rapids	7,357,431	762,813	212,505	1,403,124	4,087,156	1,830,428	7,320,708	2,117,124	114,828	141,809	748,877	18,776,095	1,973,026	75,105	3,500	2,096,040	22,923,766
Granite Falls	1,833,824	119,249	49,308	99,401	2,010,624	---	2,110,025	427,467	14,834	127,009	229,560	4,911,276	1,405,000	23,554	462,075	1,021,635	7,823,540
Grant	1,267,984	32,992	223,045	---	43,721	7,960	51,681	22,260	7,816	19,467	4,477	1,629,722	---	---	---	---	1,629,722
Grasston	14,087	---	4	---	27,907	---	27,907	11,885	---	21	2,151	56,055	---	---	---	---	56,055
Green Isle	593,623	71,593	22,410	---	126,500	---	126,500	129,252	1,228	5,941	32,126	982,673	---	21,074	---	44,400	1,048,147
Greenbush	265,244	1,324	2,515	---	309,540	---	309,540	98,699	60	4,557	86,767	768,706	106,482	---	---	22,203	897,391
Greenfield	1,684,535	111,293	109,666	---	42,352	7,042	49,394	104,648	2,057	13,456	---	2,075,049	---	---	---	---	2,075,049
Greenwald	37,149	1,816	1,810	---	42,607	---	42,607	846	437	2,872	128	87,665	---	8	---	12,000	99,673
Greenwood	636,676	---	76,350	---	9,568	1,758	11,326	59,770	9,518	11,878	12,387	817,905	---	---	26,450	256,573	1,100,928
Grey Eagle	94,958	7,276	2,341	---	98,077	---	98,077	78,605	52	3,249	39,401	323,959	80,720	---	8,514	126,022	539,215
Grove City	214,984	130,612	8,221	969	225,853	---	226,822	73,022	1,288	2,163	104,174	761,286	---	11,007	---	58,759	831,052
Grygla	72,923	15,929	1,574	---	74,076	35,218	109,294	78,012	123	1,477	65,436	344,768	---	---	---	12,254	357,022
Gully	12,477	---	1,636	---	20,313	---	20,313	4,285	---	1,694	11,756	52,161	---	---	---	---	52,161
Hackensack	227,602	---	4,535	---	30,857	---	30,857	4,918	---	1,238	49,304	318,454	---	---	---	5,591	324,045
Hadley	35,852	---	---	---	18,087	---	18,087	---	---	6	1,402	55,347	---	---	---	---	55,347
Hallock	477,955	107,466	4,010	429,415	592,262	19,629	1,041,306	145,810	702	8,379	126,620	1,912,248	---	665	---	---	1,912,913
Halma	13,587	---	700	---	17,856	---	17,856	1,013	---	2	---	33,158	---	---	---	---	33,158
Halstad	196,294	2,632	1,217	---	219,540	---	219,540	30,945	668	1,256	44,804	497,356	---	63,227	---	6,000	566,583
Ham Lake	4,960,275	34,984	537,427	---	1,567,936	100,481	1,668,417	218,031	35,114	126,890	181,070	7,762,208	---	15,569	---	1,247,000	9,024,777
Hamburg	487,384	1,127	3,091	---	127,743	148,811	276,554	45,554	1,218	2,391	15,676	832,995	114,000	---	19,680	193,424	1,160,099
Hammond	24,796	---	1,929	---	43,853	---	43,853	3,670	---	151	18,508	92,907	---	---	---	---	92,907
Hampton	289,510	16,664	19,816	---	124,362	---	124,362	11,882	4,431	1,551	5,035	473,251	---	---	22,670	113,403	609,324
Hancock	271,564	44,521	4,160	---	306,633	---	306,633	31,608	342	3,037	22,550	684,415	113,000	---	---	151,228	948,643
Hanley Falls	120,697	5,519	170	---	105,648	---	105,648	23,438	762	2,755	43,492	302,481	---	1	---	---	302,482
Hanover	1,627,231	56,452	99,298	3,200	186,360	5,984	195,544	182,358	6,725	38,913	120,181	2,326,702	---	---	---	622,775	2,949,477
Hanska	226,006	16,206	795	---	149,178	---	149,178	58,700	149	3,808	59,032	513,874	---	---	10,156	8,500	532,530
Harding	13,204	961	1,375	---	13,264	1,500	14,764	7,276	---	72	1,620	39,272	---	---	---	---	39,272
Hardwick	54,283	---	92	---	52,012	6,200	58,212	50,350	680	63	62,339	226,019	---	---	---	---	226,019
Harmony	689,315	50,470	7,653	700	400,330	29,439	430,469	252,160	980	17,496	369,025	1,817,568	---	---	33,500	451,666	2,302,734

[1] Failed to meet reporting deadline.

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**Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Harris	240,236	---	5,135	---	224,489	---	224,489	315	124	3,406	12,610	486,315	---	---	---	---	486,315
Hartland	150,683	---	1,850	---	84,640	---	84,640	21,724	---	2,683	55,896	317,476	---	---	---	---	317,476
Hastings	14,323,198	648,355	585,364	770,335	2,194,938	324,934	3,290,207	4,173,617	107,512	152,373	129,348	23,409,974	2,698,815	203,410	439,358	104,358	26,855,915
Hatfield	14,276	---	1,200	---	8,448	661	9,109	---	---	413	3,913	28,911	---	---	10,000	---	38,911
Hawley	806,418	619,550	16,106	484,129	777,190	9,799	1,271,118	653,497	24,329	22,523	132,984	3,546,525	---	90,000	414,933	362,088	4,413,546
Hayfield	494,898	42,976	42,522	---	459,016	8,099	467,115	25,348	3,570	1,877	164,273	1,242,579	---	---	---	83,815	1,326,394
Hayward	199,260	---	---	---	57,335	---	57,335	51,563	---	450	19,783	328,391	---	---	---	---	328,391
Hazel Run	12,676	---	36	---	22,461	---	22,461	300	---	117	1,496	37,086	---	---	1,200	---	38,286
Hector	700,124	6,352	15,903	---	1,145,740	---	1,145,740	149,026	5,015	8,231	50,213	2,080,604	---	---	13,260	304,573	2,398,437
Heidelberg	30,900	---	110	---	5,260	---	5,260	754	---	35	209	37,268	---	---	---	---	37,268
Henderson	545,865	2,921	11,111	3,883	340,298	---	344,181	22,811	3,173	434	173,198	1,103,694	555,000	---	16,000	97,100	1,771,794
Hendricks	371,408	---	3,513	---	329,447	9,667	339,114	63,513	173	7,240	250,944	1,035,905	---	61,156	178,500	250,714	1,526,275
Hendrum	130,469	213	1,102	---	89,819	5,263	95,082	12,958	---	5	7,054	246,883	33,171	---	13,249	54,412	347,715
Henning	214,915	3,617	2,053	160,660	339,316	7,500	507,476	81,465	1,130	5,917	151,860	968,433	---	4,641	---	---	973,074
Henriette	29,750	---	6,602	---	18,145	---	18,145	---	---	17	---	54,514	---	---	---	4,500	59,014
Herman	239,065	46,155	687	364,154	159,488	---	523,642	34,204	1,120	2,027	22,783	869,683	70,582	---	---	30,000	970,265
Hermantown	8,687,289	732,599	297,905	2,042	269,508	1,173	272,723	155,846	80,256	168,427	96,002	10,491,047	10,004,763	18,727	210,356	1,733,952	22,458,845
Heron Lake	249,156	339	1,823	---	334,080	4,328	338,408	127,124	2,201	946	40,879	760,876	---	200	19,713	113,993	894,782
Hewitt	68,520	30	890	---	80,158	---	80,158	6,980	510	386	40,873	198,347	---	---	15,000	6,895	220,242
Hibbing	6,851,928	58,659	148,575	356,223	13,357,031	272,696	13,985,950	2,112,915	85,821	340,188	476,135	24,060,171	385,393	7,194	29,824	2,554,961	27,037,543
Hill City	286,456	---	6,832	110,483	135,044	5,600	251,127	101,431	2,004	1,719	94,124	743,693	---	---	72,600	112,235	928,528
Hillman [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hills	132,300	4	1,790	---	203,526	5,190	208,716	61,748	1,200	14,800	12,245	432,803	5,642	15,000	---	---	453,445
Hilltop	641,718	---	70,937	---	157,435	13,167	170,602	92,477	3,832	1,791	1,142	982,499	---	---	---	---	982,499
Hinckley	806,984	7,842	64,703	---	414,892	---	414,892	157,961	17,039	8,334	58,518	1,536,273	31,271	280,764	150,000	44,208	2,042,516
Hitterdal	38,325	---	4	---	52,208	22,476	74,684	15,959	---	360	44,631	173,963	---	---	---	1,000	174,963
Hoffman	158,602	45,151	2,198	465,412	216,050	29,412	710,874	160,007	2,457	592	135,814	1,215,695	1,191,644	---	32,470	71,816	2,511,625
Hokah	298,354	---	2,529	---	327,897	18,588	346,485	91,548	3,982	4,007	35,418	782,323	---	---	83,375	---	865,698
Holdingford	299,213	26,909	11,093	97,507	236,553	---	334,060	171,814	4,760	5,452	82,774	936,075	---	500	---	81,500	1,018,075
Holland	33,319	432	281	---	61,558	2,797	64,355	2,675	170	5,846	13,540	120,618	---	---	---	1,784	122,402
Hollandale	106,522	---	1,317	---	64,656	---	64,656	35,448	---	1,236	19,786	228,965	---	---	---	16,000	244,965

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Holloway	94,496	---	660	---	11,827	---	11,827	2,985	1,268	492	1,082	112,810	---	---	---	---	112,810
Holt	6,630	---	---	---	24,704	---	24,704	80	---	---	14	31,428	---	---	---	---	31,428
Hopkins	17,722,769	1,121,267	702,431	---	1,891,737	6,574,834	8,466,571	933,517	190,395	215,005	1,229,362	30,581,317	6,883,423	---	3,307,204	6,563,314	47,335,258
Houston	515,436	7,358	9,474	75,928	415,835	45,913	537,676	291,434	1,888	1,455	238,751	1,603,472	---	---	---	126,119	1,729,591
Howard Lake	1,162,977	56,143	75,638	---	1,017,182	---	1,017,182	535,879	229	47,790	196,308	3,092,146	971,670	9,613	216,074	592,834	4,882,337
Hoyt Lakes	1,410,339	260	5,923	---	1,242,505	40,891	1,283,396	796,812	3,127	23,027	89,285	3,612,169	850,000	---	15,372	238,784	4,716,325
Hugo	6,759,026	309,712	601,126	165,833	872,444	550,181	1,588,458	1,487,248	33,958	311,552	307	11,091,387	---	21,501	108,269	2,972,106	14,193,263
Humboldt	2,982	---	---	---	17,090	---	17,090	---	---	---	13	20,085	---	---	---	---	20,085
Hutchinson	7,541,580	1,088,178	561,655	432,361	4,364,928	216,369	5,013,658	3,020,452	55,989	220,139	6,995,753	24,497,404	2,444,484	6,495	3,187,529	1,006,288	31,142,200
Ihlen	27,432	---	---	---	19,895	---	19,895	417	---	392	---	48,136	---	---	---	---	48,136
Independence	2,894,714	6,374	188,169	---	58,083	24,490	82,573	105,063	46,593	12,238	9,475	3,345,199	---	---	---	108,950	3,454,149
International Falls	2,579,701	2,458	97,703	111,967	5,138,786	85,491	5,336,244	3,001,959	64,362	133,978	89,591	11,305,996	---	---	1,178,545	1,762,717	14,247,258
Inver Grove Heights	24,029,756	1,235,379	1,515,601	14,553	8,138,187	379,162	8,531,902	6,635,041	185,181	565,567	776,392	43,474,819	10,192,479	---	2,479,175	6,745,588	62,892,061
Iona	43,843	750	850	---	50,815	---	50,815	6,660	---	52	1,669	104,639	---	---	42,648	---	147,287
Iron Junction	16,860	---	---	---	18,420	---	18,420	---	---	213	372	35,865	---	---	---	---	35,865
Ironton	172,144	---	9,109	496,608	235,998	201,038	933,644	13,042	1,958	2,678	30,959	1,163,534	---	700	---	---	1,164,234
Isanti	3,098,144	156,340	388,821	6,477	980,617	---	987,094	332,872	58,825	54,747	77,847	5,154,690	---	737	746,955	722,138	6,624,520
Isle	748,950	2,116	9,142	---	191,657	---	191,657	170,801	3,481	5,575	138,784	1,270,506	582,931	---	20,333	41,449	1,915,219
Ivanhoe	290,013	---	2,267	2,730	256,804	12,107	271,641	99,913	482	5,256	57,932	727,504	---	580	---	68,000	796,084
Jackson	1,834,297	28,835	62,404	---	1,462,788	---	1,462,788	287,220	9,887	40,999	56,616	3,783,046	---	37,495	633,731	---	4,454,272
Janesville	1,112,131	162,708	33,869	---	894,412	---	894,412	153,808	4,013	9,885	73,929	2,444,755	1,845,278	---	40,000	195,630	4,525,663
Jasper	199,355	23,575	1,655	---	246,496	8,549	255,045	137,669	567	12,624	83,090	713,580	---	---	---	14,152	727,732
Jeffers	173,925	10,901	2,130	---	140,259	16,000	156,259	25,647	---	4,814	15,457	389,133	---	---	---	---	389,133
Jenkins	256,726	2,542	6,740	---	20,429	---	20,429	2,809	7,164	2,961	28,532	327,903	---	123	---	49,844	377,870
Johnson	3,247	---	---	---	10,834	---	10,834	3,247	---	253	---	17,581	---	---	---	---	17,581
Jordan	4,352,984	125,832	212,883	810	864,555	45,000	910,365	463,830	18,554	35,623	157,573	6,277,644	899,967	18	34,030	900,097	8,111,756
Kandiyohi	198,031	---	1,971	---	146,428	---	146,428	99,094	---	10,714	64,426	520,664	---	---	---	---	520,664
Karlstad	202,403	11,415	2,000	---	351,118	---	351,118	147,446	---	1,219	146,742	862,343	615,500	---	---	---	1,477,843
Kasota	92,479	17,038	24,172	---	215,035	16,316	231,351	92,979	900	4,419	54,841	518,179	---	---	---	---	518,179
Kasson	3,151,973	350,665	97,069	3,423	1,208,656	196,894	1,408,973	395,901	25,260	66,682	42,994	5,539,517	18,065	1,000	145,705	220,723	5,925,010
Keewatin	535,924	---	6,443	---	487,198	1,716	488,914	37,514	10,175	555	49,730	1,129,255	---	---	---	---	1,129,255

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Kelliher	36,462	---	190	---	155,808	232,799	388,607	69,619	---	5,147	7,809	507,834	---	8,930	20,000	---	536,764
Kellogg	260,057	37,395	8,169	---	119,914	2,233	122,147	74,751	613	224	79,083	582,439	287,710	---	6,631	79,394	956,174
Kennedy	95,711	279	2,060	---	49,066	---	49,066	39,179	---	2,547	23,919	212,761	---	---	---	---	212,761
Kenneth	16,511	---	1,150	---	13,977	---	13,977	3,569	---	606	1,751	37,564	---	---	---	10,916	48,480
Kensington	55,362	701	3,460	---	85,445	1,650	87,095	40,977	58	3,186	32,674	223,513	---	---	---	159	223,672
Kent	12,756	---	---	---	25,156	---	25,156	385	---	378	134	38,809	---	---	---	---	38,809
Kenyon	846,857	42,042	8,426	41,995	639,235	1,000	682,230	207,207	6,277	17,396	37,669	1,848,104	---	100,860	87,272	233,530	2,269,766
Kerkhoven	282,237	111,326	1,783	---	257,433	---	257,433	143,699	457	20,349	62,387	879,671	---	---	---	713	880,384
Kerrick	19,805	---	2,800	---	20,515	---	20,515	23,820	---	44	3,346	70,330	---	---	---	6,434	76,764
Kettle River	99,243	---	3,471	---	42,898	---	42,898	33,366	---	314	18,154	197,446	75,000	---	---	3,185	275,631
Kiester	298,832	---	1,785	---	195,170	10,519	205,689	53,708	---	2,530	43,556	606,100	119,520	---	---	---	725,620
Kilkenny	47,435	---	1,866	---	51,159	---	51,159	78,577	223	1,128	13,439	193,827	---	---	---	6,755	200,582
Kimball	524,795	53,774	30,735	---	230,422	9,873	240,295	170,903	3,418	3,104	227,018	1,254,042	---	2,881	107,846	---	1,364,769
Kinbrae	6,753	---	---	---	5,076	---	5,076	---	---	---	---	11,829	---	---	---	---	11,829
Kingston	24,649	---	36	---	25,688	225	25,913	1,722	---	66	249	52,635	---	---	---	---	52,635
Kinney	217,872	---	---	---	164,241	1,836	166,077	8,300	198	378	4,394	397,219	---	---	---	163,339	560,558
La Crescent	2,781,972	3,918	82,666	215,126	2,095,335	48,849	2,359,310	252,506	23,793	33,395	63,279	5,600,839	2,536,985	6,918	---	---	8,144,742
La Prairie	252,271	35,922	1,717	---	94,764	---	94,764	11,993	53	1,207	12,276	410,203	---	1,969	---	---	412,172
La Salle	33,695	---	---	---	132,218	---	132,218	2,000	---	40	63,090	231,043	---	---	---	---	231,043
Lafayette	128,233	29,214	2,771	---	165,071	---	165,071	127,018	---	3,563	83,991	539,861	---	---	---	---	539,861
Lake Benton	189,282	11,710	8,786	---	274,572	---	274,572	161,526	5,348	5,712	44,627	701,563	---	6,456	93,308	74,123	875,450
Lake Bronson	72,737	---	5,215	---	106,657	---	106,657	12,181	---	1,048	39,974	237,812	---	---	37,788	51,285	326,885
Lake City	3,592,079	21,051	132,846	16,124	1,049,531	51,320	1,116,975	1,268,564	35,791	43,949	320,994	6,532,249	806,617	---	4,381,216	580,337	12,300,419
Lake Crystal	1,201,534	14,290	35,325	97,592	837,437	1,426	936,455	366,751	5,184	13,721	159,304	2,732,564	---	---	220,838	122,343	3,075,745
Lake Elmo	3,692,089	1,398,155	1,317,648	14,293	228,695	4,190	247,178	1,374,560	49,203	115,583	75,924	8,270,340	1,866,000	8,991	840	55,369	10,201,540
Lake Henry**	12,035	---	1,195	153,000	30,110	---	183,110	32,320	---	575	5,545	234,780	317,725	---	---	---	552,505
Lake Lillian	106,745	---	581	---	62,477	---	62,477	59,742	180	5,646	13,834	249,205	---	---	---	---	249,205
Lake Park	150,639	---	1,369	---	311,952	1,786	313,738	90,483	4,850	2,769	67,558	631,406	---	---	113,071	6,000	750,477
Lake Saint Croix Beach	542,458	---	67,914	---	95,344	4,200	99,544	6,750	2,334	14,437	34,072	767,509	---	---	---	181,596	949,105
Lake Shore	823,179	20,917	25,789	---	198,132	---	198,132	65,847	24,832	7,905	11,355	1,177,956	---	---	---	---	1,177,956
Lake Wilson	67,814	---	375	---	102,296	---	102,296	23,906	---	2,973	11,582	208,946	---	---	40,040	2,000	250,986

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Lakefield	659,768	164,659	5,482	581,906	743,222	---	1,325,128	154,042	2,993	147,431	24,998	2,484,501	1,331,606	6,483	110,542	82,488	4,015,620
Lakeland	930,485	29,423	3,845	---	71,670	28,123	99,793	106,468	5,241	40,799	32,440	1,248,494	---	---	---	255,940	1,504,434
Lakeland Shores	155,053	---	5,654	---	6,960	1,728	8,688	2,413	121	8,479	17,722	198,130	---	---	---	40,530	238,660
Lakeville	29,303,710	3,139,103	3,208,278	217,969	3,506,030	1,366,763	5,090,762	11,828,549	347,203	907,138	798,753	54,623,496	14,810,336	530,734	2,025,173	4,013,306	76,003,045
Lamberton	470,379	47,110	3,410	---	361,400	15,848	377,248	150,128	1,192	3,068	90,162	1,142,697	---	10,500	100,000	---	1,253,197
Lancaster	96,676	2,943	250	106,290	125,690	1,000	232,980	35,722	---	2,559	115,414	486,544	---	---	50,000	10,783	547,327
Landfall	725,756	---	4,592	113,866	120,385	---	234,251	1,157,745	7,351	17,682	139,976	2,287,353	---	---	---	82,729	2,370,082
Lanesboro	655,142	117,027	12,050	---	362,368	95,166	457,534	229,840	807	2,102	189,095	1,663,597	95,450	---	95,000	156,196	2,010,243
Laporte	42,355	---	4,930	---	14,176	---	14,176	---	---	219	14,708	76,388	---	---	---	---	76,388
Lastrup	25,425	687	1,845	---	12,378	1,479	13,857	17,026	30	---	276	59,146	---	---	---	---	59,146
Lauderdale	782,283	3,914	44,459	---	557,207	5,832	563,039	76,785	25,488	22,007	909,077	2,427,052	1,295,000	---	---	122,323	3,844,375
Le Center	1,138,253	126,554	191,289	---	892,794	26,688	919,482	65,406	46,076	8,459	18,712	2,514,231	---	---	30,000	---	2,544,231
Le Sueur	2,688,136	260,391	82,481	12,756	1,221,389	27,534	1,261,679	1,176,661	22,582	41,576	713,570	6,247,076	---	1,089	725,536	1,627,347	8,601,048
Lengby	11,858	---	950	---	26,273	---	26,273	985	---	95	140	40,301	---	---	---	---	40,301
Leonard	5,574	---	3,400	---	10,854	---	10,854	2,044	---	183	3,962	26,017	---	---	---	---	26,017
Leonidas	10,352	---	---	---	45,047	---	45,047	2,712	---	33,169	446	91,726	---	---	---	---	91,726
LeRoy	251,653	1,655	3,211	184,674	361,966	23,990	570,630	136,653	---	5,318	40,390	1,009,510	---	---	16,739	25,000	1,051,249
Lester Prairie	767,414	594	49,959	5,000	569,491	2,871	577,362	202,617	3,721	20,009	50,429	1,672,105	356,678	---	---	---	2,028,783
Lewiston	805,372	37,568	16,983	310,440	536,750	15,000	862,190	200,528	14,929	5,384	128,367	2,071,321	5,094,825	---	---	---	7,166,146
Lewisville	65,735	457	444	2,233	95,870	175	98,278	3,969	---	472	5,768	175,123	---	---	---	---	175,123
Lexington	1,311,278	63,693	301,032	---	465,912	121,775	587,687	276,740	15,249	16,501	25,678	2,597,858	---	1,884,268	85,000	77,216	4,644,342
Lilydale	752,963	---	45,060	---	8,856	4,886	13,742	3,144	5,834	1,373	7,409	829,525	---	---	---	75,437	904,962
Lindstrom	2,316,518	63,323	35,238	465,010	432,847	3,414	901,271	256,072	---	26,676	94,983	3,694,081	50,000	7,302	333,098	1,839,179	5,923,660
Lino Lakes	10,458,193	2,005,970	1,175,903	---	3,362,457	90,843	3,453,300	1,044,982	137,940	369,485	124,004	18,769,777	7,620,093	49,391	242,145	4,024,295	30,705,701
Lismore	103,334	---	870	---	90,698	---	90,698	22,354	200	336	16,032	233,824	---	1,300	3,410	11,591	250,125
Litchfield	2,467,291	34,002	174,679	---	2,218,284	114,709	2,332,993	867,998	32,899	168,387	204,080	6,282,329	3,535,669	11,563	1,559,010	698,067	12,086,638
Little Canada	3,886,207	985,904	656,984	---	619,764	24,658	644,422	487,175	48,569	299,521	433,722	7,442,504	---	85,000	300,000	885,418	8,712,922
Little Falls	4,486,174	465,110	247,553	291,601	2,941,792	46,865	3,280,258	336,156	20,993	43,402	168,292	9,047,938	910,000	47,500	1,361,577	2,364,464	13,731,479
Littlefork	233,256	14,605	2,051	---	273,432	19,861	293,293	484,360	---	1,450	191,880	1,220,895	100,000	---	---	156,188	1,477,083
Long Beach	118,575	1,538	12,711	---	6,739	---	6,739	254	---	356	9,559	149,732	---	---	---	---	149,732
Long Lake	1,134,950	50,246	69,365	4	143,404	56,512	199,920	1,043,439	34,905	28,728	53,832	2,615,385	---	---	---	61,497	2,676,882

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Long Prairie	1,007,813	179,890	83,939	263,668	1,177,692	16,027	1,457,387	160,776	45,024	16,783	130,346	3,081,958	1,097,943	125,250	439,292	720,271	5,464,714
Longville	265,696	100	10,224	207,318	76,183	978	284,479	135,275	8	243	40,895	736,920	---	---	90,000	---	826,920
Lonsdale	2,070,339	890,864	202,734	---	571,643	115,125	686,768	196,450	29,029	26,232	49,400	4,151,816	1,466,153	25,197	782,003	95,952	6,521,121
Loretto	409,435	---	23,731	---	80,488	56,091	136,579	3,945	3,750	5,094	182,890	765,424	---	---	---	26,029	791,453
Louisburg	14,708	900	---	---	12,174	---	12,174	145	---	2,872	---	30,799	---	---	---	---	30,799
Lowry	108,651	23,456	3,200	---	79,913	---	79,913	33,559	---	6,493	70,342	325,614	---	---	---	15,180	340,794
Lucan	136,086	---	1,390	---	73,742	---	73,742	34,468	200	2,611	11,857	260,354	35,000	---	---	---	295,354
Luverne	2,350,270	857	81,125	46,735	2,371,981	39,515	2,458,231	827,330	13,828	82,925	334,666	6,149,232	---	26,000	2,000,000	1,029,408	9,204,640
Lyle	110,915	5,151	1,899	3,000	217,957	---	220,957	15,108	2,908	7,272	14,665	378,875	---	---	---	1,600	380,475
Lynd	158,647	5,260	3,647	---	85,771	---	85,771	12,634	88	346	136,422	402,815	---	---	---	210,924	613,739
Mabel	382,849	3,766	4,300	---	341,246	---	341,246	168,241	1,382	615	252,340	1,154,739	450,000	1,111	---	47,555	1,653,405
Madelia	565,442	42,256	10,034	192,445	1,034,166	10,185	1,236,796	578,686	7,646	11,103	324,113	2,776,076	---	---	---	46,627	2,822,703
Madison	582,934	192,832	3,103	76,607	828,230	5,002	909,839	181,785	1,459	35,130	182,334	2,089,416	---	1,900	683,964	498,515	3,273,795
Madison Lake	714,776	338,253	31,405	---	231,206	---	231,206	134,886	48,743	135,790	13,211	1,648,270	---	---	45,000	894,897	2,588,167
Magnolia	38,645	---	50	---	63,529	1,120	64,649	25,204	667	1,415	2,841	133,471	---	---	---	---	133,471
Mahnomen	219,595	7,139	---	---	879,326	9,520	888,846	84,825	20,943	30,883	104,553	1,356,784	---	7,554	---	---	1,364,338
Mahtomedi	4,235,835	606,341	263,648	---	797,639	15,878	813,517	1,260,682	20,827	137,887	429,550	7,768,287	6,115,461	1,546,501	---	3,195,844	18,626,093
Manchester	21,486	---	1,000	---	20,183	---	20,183	35,620	---	1,139	2,383	81,811	---	---	---	---	81,811
Manhattan Beach	64,570	---	3,700	---	4,213	---	4,213	18	20	---	1,067	73,588	---	---	---	10,000	83,588
Mankato	21,542,612	9,894,759	1,480,785	1,426,895	11,362,767	260,528	13,050,190	1,691,033	230,206	173,098	2,272,167	50,334,850	3,903,135	---	2,424,436	6,556,023	63,218,444
Mantorville	452,360	24,169	14,833	1,200	317,326	3,599	322,125	104,399	1,990	20,280	80,805	1,020,961	---	---	295,000	170,734	1,486,695
Maple Grove	36,577,764	16,326,452	4,169,963	214,571	6,051,083	304,283	6,569,937	8,273,346	362,623	1,724,354	4,794,016	78,798,455	5,985,895	---	1,705,700	14,934,494	101,424,544
Maple Lake	918,660	218,940	49,506	2,200	573,786	19,716	595,702	622,867	10,604	5,967	66,836	2,489,082	942,085	135,500	25,000	5,000	3,596,667
Maple Plain	1,448,899	98,294	42,770	700	300,537	10,767	312,004	446,866	23,061	18,596	38,915	2,429,405	1,015,000	---	101,360	173,615	3,719,380
Mapleton	804,193	157,050	4,167	2,413	659,081	3,838	665,332	95,711	3,904	23,468	338,932	2,092,757	240,612	20,000	343,503	87,546	2,784,418
Mapleview	37,592	---	2,462	---	69,349	---	69,349	84,360	---	449	6,522	200,734	---	---	---	---	200,734
Maplewood	23,590,773	2,404,276	1,424,391	38,080	3,989,565	68,986	4,096,631	2,307,207	178,651	368,959	1,366,214	35,737,102	7,151,601	72,290	2,790,983	9,137,514	54,889,490
Marble	202,424	---	1,775	---	321,318	---	321,318	4,721	122	7,436	3,508	541,304	---	---	---	---	541,304
Marietta	35,217	10,273	835	---	70,602	2,085	72,687	24,825	---	1,620	20,463	165,920	---	---	---	---	165,920
Marine on Saint Croix**	815,620	---	2,025	---	17,582	---	17,582	243,875	611	6,889	10,292	1,096,894	---	---	---	---	1,096,894
Marshall	9,749,618	1,605,702	262,748	2,080	6,477,315	2,389,834	8,869,229	2,563,278	114,043	264,316	3,159,224	26,588,158	2,421,129	40,160	448,290	7,789,221	37,286,958

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Mayer	707,157	66,779	192,785	---	351,658	6,170	357,828	95,539	3,131	25,372	26,890	1,475,481	---	---	---	59,459	1,534,940
Maynard	221,797	1,899	1,165	---	147,417	---	147,417	53,650	20	6,999	24,347	457,294	---	---	---	1,800	459,094
Mazeppa	387,683	---	7,705	1,600	239,784	67,999	309,383	85,390	927	11,995	96,192	899,275	---	---	57,000	18,747	975,022
McGrath	13,287	---	1,350	1,500	30,551	---	32,051	8,134	40	116	6,739	61,717	---	---	---	---	61,717
McGregor	284,897	---	4,501	---	161,095	25,434	186,529	100,480	390	1,781	91,768	670,346	---	---	---	---	670,346
McIntosh	91,814	---	1,400	---	282,604	---	282,604	66,101	---	1,225	100,441	543,585	---	---	---	7,000	550,585
McKinley	63,167	---	25	---	65,908	---	65,908	1,750	---	2,227	19,050	152,127	---	---	---	7,500	159,627
Meadowlands	52,930	---	75	---	35,154	---	35,154	1,526	---	104	10,956	100,745	---	---	---	---	100,745
Medford	655,806	83,108	4,911	99,139	250,188	15,179	364,506	34,422	---	13,368	57,322	1,213,443	308,000	---	---	247,800	1,769,243
Medicine Lake	449,175	---	30,429	---	22,733	2,413	25,146	8,100	---	2,809	3,044	518,703	---	---	---	---	518,703
Medina	4,368,247	283,360	409,983	22,701	233,110	16,154	271,965	911,839	121,917	153,109	322,500	6,842,920	---	43,850	533,468	935,834	8,356,072
Meire Grove	29,932	---	1,435	---	28,420	---	28,420	4,685	776	40	4	65,292	---	---	---	---	65,292
Melrose	2,243,639	29,112	64,997	---	1,513,332	---	1,513,332	239,873	24,821	102,495	288,135	4,506,404	---	27,500	---	618,749	5,152,653
Menahga	475,503	161,430	1,400	1,000	444,026	25,000	470,026	96,462	8,501	48,331	110,074	1,371,727	---	4,157	42,083	314,198	1,732,165
Mendota	215,682	---	39,814	---	23,096	---	23,096	2,534	1,390	250	8,859	291,625	---	---	---	43,850	335,475
Mendota Heights	8,643,545	652,447	515,103	---	439,153	30,263	469,416	1,344,802	112,831	151,127	25,243	11,914,514	1,125,124	---	153,952	1,306,787	14,500,377
Mentor	40,322	---	2,500	---	52,179	---	52,179	67,073	---	536	90,401	253,011	---	---	50,000	11,800	314,811
Middle River	75,946	848	210	---	151,645	8,135	159,780	28,525	207	2,492	30,387	298,395	204,000	---	---	6,000	508,395
Miesville	62,680	---	4,535	---	32,751	---	32,751	55,886	1,030	2,558	7,916	167,356	---	---	---	---	167,356
Milaca	1,089,471	24,234	55,710	---	1,008,191	3,285	1,011,476	296,765	15,204	43,036	162,857	2,698,753	---	---	87,230	9,017	2,795,000
Milan	125,903	3,781	445	---	125,224	1,541	126,765	28,033	347	6,919	19,057	311,250	---	---	---	5,767	317,017
Millerville	20,221	---	---	---	40,699	---	40,699	22,397	240	908	53,674	138,139	---	---	---	---	138,139
Millville	25,043	708	4,760	---	29,634	724	30,358	200	---	3,328	6,697	71,094	---	---	---	---	71,094
Milroy	153,348	---	2,220	---	78,947	---	78,947	33,691	---	1,005	5,435	274,646	---	---	---	13,000	287,646
Miltona	194,858	16,804	3,280	---	78,611	---	78,611	89,149	712	1	84,181	467,596	---	4,400	291,915	200,584	964,495
Minneapolis	532,271,455	28,626,493	49,245,375	40,838,000	149,628,150	13,007,000	203,473,150	116,509,022	7,417,000	15,038,557	47,747,653	1,000,328,705	168,495,000	---	24,052,016	151,273,886	1,344,149,607
Minneiska	18,013	---	1,980	---	9,006	---	9,006	---	67	39	15,172	44,277	---	---	---	---	44,277
Minnetota	563,164	60,070	2,898	80,323	533,162	14,000	627,485	96,417	3,570	6,862	40,022	1,400,488	698,000	23,000	148,932	128,455	2,398,875
Minnesota City	27,957	---	1,580	---	43,918	---	43,918	---	---	244	536	74,235	---	---	1,697	---	75,932
Minnesota Lake	289,012	21,112	3,144	---	210,494	---	210,494	124,405	418	4,779	63,447	716,811	---	---	---	---	716,811
Minnetonka	42,447,944	290,588	4,810,105	4,607,343	4,517,732	662,740	9,787,815	4,659,149	448,926	1,507,747	2,450,629	66,402,903	---	---	1,250,822	2,263,455	69,917,180

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Intergovernmental Revenues											Transfers In				Total Revenues & Other Sources	
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
Minnetonka Beach	878,450	---	87,286	---	9,163	6,103	15,266	89,654	3,834	15,998	6,702	1,097,190	---	---	---	147,800	1,244,990
Minnetrista	4,463,911	1,116,580	883,738	---	271,379	---	271,379	534,053	53,445	128,750	315,492	7,767,348	---	---	---	119,408	7,886,756
Mizpah	2,258	---	1,230	---	15,005	---	15,005	950	---	165	1,071	20,679	---	---	---	---	20,679
Montevideo	2,477,634	214,936	15,893	372,608	2,629,208	79,982	3,081,798	471,677	42,238	(40,783)	4,892,996	11,156,389	486,302	13,912	410,000	1,046,505	13,113,108
Montgomery	1,665,395	198,440	164,211	---	885,666	42,099	927,765	164,513	20,322	13,560	168,986	3,323,192	---	4,701	---	630,893	3,958,786
Monticello	10,992,450	700,190	504,464	---	765,713	145,764	911,477	2,180,604	45,350	351,620	220,227	15,906,382	5,040,882	15,000	1,000,000	1,082,845	23,045,109
Montrose	1,113,112	237,598	86,799	---	627,652	17,238	644,890	145,755	900	20,476	18,033	2,267,563	---	---	50,675	176,552	2,494,790
Moorhead	12,872,877	9,255,056	770,467	2,089,337	27,475,920	846,181	30,411,438	1,859,273	504,021	847,283	898,308	57,418,723	17,909,861	---	11,439,061	2,788,125	89,555,770
Moose Lake	858,066	29,133	19,307	---	904,744	10,377	915,121	177,815	10,884	7,531	235,464	2,253,321	---	---	151,427	---	2,404,748
Mora	930,403	143,624	75,527	89,299	1,137,666	50,000	1,276,965	713,216	15,121	18,825	263,711	3,437,392	---	---	354,663	388,622	4,180,677
Morgan	422,226	1,345	3,611	---	378,274	14,477	392,751	258,291	758	23,829	19,160	1,121,971	389,455	3,550	66,000	---	1,580,976
Morris	2,045,141	446,322	108,867	326,906	2,841,391	---	3,168,297	583,020	33,539	98,250	81,748	6,565,184	975,000	---	234,035	829,401	8,603,620
Morristown	401,925	8,068	9,570	---	337,690	---	337,690	79,715	4,720	4,622	104,579	950,889	---	---	---	---	950,889
Morton	260,923	---	1,232	---	192,408	---	192,408	39,345	3,689	5,523	43,173	546,293	---	---	---	---	546,293
Motley	365,660	58,770	10,839	---	211,005	---	211,005	77,169	14,435	4,458	25,716	768,052	---	567	192,224	132,384	1,093,227
Mound	7,024,740	1,010,004	599,415	---	924,758	11,534	936,292	1,316,884	33,622	63,111	63,276	11,047,344	3,493,063	14,045	128,072	1,507,035	16,189,559
Mounds View	7,495,877	22,047	312,047	1,440	1,491,875	187,165	1,680,480	641,390	52,531	228,999	148,928	10,582,299	175,191	---	296,801	849,827	11,904,118
Mountain Iron	1,503,730	55,019	41,234	67,460	2,458,244	382,272	2,907,976	166,900	9,049	18,242	73,769	4,775,919	---	35,000	35,000	580,317	5,426,236
Mountain Lake	797,658	151,477	7,316	---	1,078,447	47,299	1,125,746	516,982	7,446	39,291	296,724	2,942,640	125,000	---	120,000	130,960	3,318,600
Murdock	137,151	301	641	---	78,949	179	79,128	16,483	3	96	24,775	258,578	---	---	1,201	---	259,779
Myrtle	18,150	---	1,450	---	28,891	---	28,891	---	---	398	14,761	63,650	---	---	---	---	63,650
Nashua	9,250	---	---	---	6,414	---	6,414	---	---	3	158	15,825	---	---	---	---	15,825
Nashwauk	475,978	7,307	11,851	---	614,660	87,207	701,867	68,508	10,492	6,242	431,470	1,713,715	---	18,703	214,000	135,000	2,081,418
Nassau	19,470	3,475	550	---	31,727	1,140	32,867	22,976	---	206	701	80,245	---	---	---	---	80,245
Nelson	36,302	456	---	---	395	---	395	11,275	918	243	2,290	51,879	---	---	---	6,569	58,448
Nerstrand	109,090	---	812	26	50,664	---	50,690	56,655	---	176	6,348	223,771	---	---	---	---	223,771
Nevis	231,864	---	10,780	---	94,504	---	94,504	125,850	920	847	35,950	500,715	---	7,820	35,000	---	543,535
New Auburn	231,349	22,070	4,081	---	154,733	6,250	160,983	32,940	1,746	6,372	34,514	494,055	---	---	---	66,148	560,203
New Brighton	13,949,317	190,153	618,376	111,203	1,800,837	412,579	2,324,619	16,500,031	74,867	789,368	903,103	35,349,834	---	---	1,520	4,673,893	40,025,247
New Germany	312,207	36,039	7,800	---	56,490	7,500	63,990	92,348	720	3,089	23,242	539,435	---	---	---	54,670	594,105
New Hope	14,962,294	282,589	367,931	185,333	1,912,750	97,677	2,195,760	1,400,198	230,657	658,606	33,766	20,131,801	9,996,673	---	239,732	548,726	30,916,932

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
New London	735,415	55,091	43,424	---	441,183	---	441,183	367,403	3,873	9,344	34,867	1,690,600	---	3,150	---	118,000	1,811,750
New Munich	110,435	---	4,325	---	91,056	2,500	93,556	5,526	2,604	12,190	19,864	248,500	---	---	---	---	248,500
New Prague	4,102,734	309,968	256,408	---	1,538,274	10,323	1,548,597	274,424	43,038	52,112	233,057	6,820,338	---	---	40,000	47,434	6,907,772
New Richland	472,865	67,545	12,913	---	463,464	8,920	472,384	235,841	3,052	7,412	100,318	1,372,330	---	14,637	---	74,100	1,461,067
New Trier	46,266	---	4,000	---	8,458	---	8,458	---	1,213	1,149	315	61,401	---	---	---	---	61,401
New Ulm	8,959,367	1,248,871	257,902	89,762	5,548,181	2,003,513	7,641,456	2,582,098	85,595	428,511	570,575	21,774,375	9,990,436	13,730	2,493,692	6,456,588	40,728,821
New York Mills	570,069	371,409	4,190	15,000	458,613	15,359	488,972	251,716	5,812	41,398	53,830	1,787,396	---	17,800	459,254	623,494	2,887,944
Newfolden	80,785	8,927	1,475	---	105,084	10,000	115,084	84,688	120	1,392	37,348	329,819	---	---	15,000	---	344,819
Newport	2,542,485	1,053,370	306,656	262,572	655,118	42,787	960,477	37,800	31,279	39,447	84,376	5,055,890	3,200,206	504	43,700	945,400	9,245,700
Nicollet	398,685	121,150	41,958	---	295,849	---	295,849	300	---	8,366	27,163	893,471	267,000	---	---	---	1,160,471
Nielsville	32,313	---	1,779	---	30,146	---	30,146	5,325	---	1,862	2,625	74,050	---	---	---	---	74,050
Nimrod	18,617	---	3,490	---	10,597	---	10,597	1,808	1,252	546	27	36,337	---	---	---	---	36,337
Nisswa	2,242,221	---	15,870	---	157,690	182,800	340,490	295,769	28,269	45,726	108,329	3,076,674	1,699,356	---	235,000	226,891	5,237,921
Norcross	24,459	---	---	---	29,515	---	29,515	2,631	---	1,178	2,711	60,494	---	---	---	---	60,494
North Branch	5,584,074	810,760	394,341	---	1,934,255	---	1,934,255	105,487	70,533	140,157	189,019	9,228,626	139,971	---	384,733	260,000	10,013,330
North Mankato	7,893,254	671,972	569,826	10,820	3,013,283	55,044	3,079,147	375,714	29,495	18,486	751,158	13,389,052	4,726,134	29,198	423,250	1,338,295	19,905,929
North Oaks	1,639,447	235,364	466,873	---	36,717	---	36,717	51,425	7,861	20,837	18,466	2,476,990	---	---	---	---	2,476,990
North Saint Paul	6,072,558	557,833	355,448	---	2,573,080	32,243	2,605,323	431,554	38,536	148,593	296,424	10,506,269	3,701,760	---	900,439	256,600	15,365,068
Northfield	9,629,486	593,867	627,896	44,410	5,238,513	202,128	5,485,051	1,573,238	114,713	292,662	511,018	18,827,931	5,971,784	62,040	45,000	439,780	25,346,535
Northome	58,026	---	3,900	30,000	81,248	22,016	133,264	71,520	---	1,995	30,890	299,595	---	4,405	20,000	9,500	333,500
Northrop	52,373	---	5,617	---	71,814	---	71,814	3,275	33	930	13,013	147,055	---	---	---	---	147,055
Norwood Young America	2,723,295	93,717	195,722	---	430,148	119,167	549,315	285,637	9,270	82,709	93,141	4,032,806	---	1,022,675	214,686	247,767	5,517,934
Nowthen	1,447,342	38,371	113,321	---	78,100	31,702	109,802	130,381	7,713	13,414	131,260	1,991,604	---	---	---	917,709	2,909,313
Oak Grove	2,210,957	90,940	222,522	---	868,807	57,456	926,263	23,017	21,632	63,093	145,053	3,703,477	---	15,392	---	851,323	4,570,192
Oak Park Heights	5,525,475	147,715	224,186	5,404	134,637	72,589	212,630	420,643	53,128	281,466	88,228	6,953,471	---	---	706,489	4,457,007	12,116,967
Oakdale	12,899,492	1,366,815	841,796	---	2,039,725	57,436	2,097,161	2,530,777	283,822	294,033	187,282	20,501,178	1,892,399	2,810	800,000	1,607,260	24,803,647
Odessa	28,418	---	690	---	51,656	---	51,656	12,026	---	2,459	3,546	98,795	---	---	---	---	98,795
Odin	35,814	10,975	---	---	39,855	---	39,855	12,817	---	---	15,761	115,222	---	---	---	4,454	119,676
Ogema	47,663	4,129	95	---	56,703	---	56,703	9,181	625	848	647	119,891	---	---	---	---	119,891
Ogilvie	112,648	---	7,654	2,500	124,990	---	127,490	60,616	1,164	1,692	35,156	346,420	---	---	---	19,352	365,772

[1] Failed to meet reporting deadline.
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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Okabena	34,325	---	604	---	73,263	---	73,263	14,795	1,019	---	30,602	154,608	19,141	---	---	---	173,749
Oklee	235,571	164	1,126	---	163,451	15,833	179,284	50,303	---	571	8,855	475,874	---	---	---	10,170	486,044
Olivia	1,306,966	93,476	30,304	---	930,820	---	930,820	264,089	15,720	63,201	89,819	2,794,395	---	5,409	775,110	456,830	4,031,744
Onamia	353,304	---	11,252	---	330,552	---	330,552	102,674	58,133	10,545	35,660	902,120	---	---	---	8,140	910,260
Ormsby	27,354	5,504	2,620	3,775	45,144	---	48,919	6,875	40	740	10,035	102,087	---	---	---	---	102,087
Orono	5,448,238	22,935	746,043	---	1,606,583	10,000	1,616,583	3,556,083	124,060	122,659	35,120	11,671,721	---	33,097	475,000	1,011,307	13,191,125
Oronoco	895,039	14,701	70,457	---	370,242	22,962	393,204	74,142	2,804	9,858	85,656	1,545,861	---	---	---	23,129	1,568,990
Orr	102,351	---	1,690	---	245,281	76,106	321,387	157,745	220	4,111	9,287	596,791	---	---	7,500	8,316	612,607
Ortonville	735,575	22,492	18,874	---	962,080	---	962,080	337,921	2,851	6,619	98,426	2,184,838	---	---	495,552	37,500	2,717,890
Osakis	839,166	123,426	30,373	63,890	632,976	251,369	948,235	163,233	15,431	11,438	114,002	2,245,304	141,550	---	105,623	118,620	2,611,097
Oslo	203,284	---	1,804	---	104,029	2,522	106,551	13,502	---	12	27,923	353,076	---	---	---	---	353,076
Osseo	2,574,906	534,504	210,464	---	753,830	---	753,830	76,090	43,310	31,710	130,127	4,354,941	805,726	---	244,233	1,263,950	6,668,850
Ostrander	153,875	---	2,399	1,871,689	73,605	---	1,945,294	1,300	119	394	4,249	2,107,630	1,257,302	---	818,048	---	4,182,980
Otsego	6,320,150	508,865	1,672,906	---	2,273,443	65,843	2,339,286	2,328,991	25,616	263,784	233,946	13,693,544	2,363,475	75,860	207,840	1,189,370	17,530,089
Ottertail	473,194	16,291	13,897	---	25,466	---	25,466	62,192	---	13,452	72,325	676,817	---	111,475	---	74,156	862,448
Owatonna	13,833,647	677,503	449,857	106,336	6,189,638	622,437	6,918,411	2,527,702	156,847	467,559	216,946	25,248,472	5,227,560	---	586,000	170,920	31,232,952
Palisade	80,511	---	200	9,625	2,610	4,078	16,313	73,589	2,032	320	61,230	234,195	---	---	15,750	---	249,945
Park Rapids	3,003,188	525,421	88,633	17,494	731,257	---	748,751	475,776	31,493	115,527	44,783	5,033,572	---	12,700	606,100	217,336	5,869,708
Parkers Prairie	582,312	984	2,335	---	319,656	---	319,656	98,430	3,145	4,512	124,773	1,136,147	---	1,551	3,500	84,904	1,226,102
Paynesville	763,284	205,157	206,068	---	1,342,336	45,993	1,388,329	234,631	15,012	36,202	179,403	3,028,086	---	8,536	198,000	420,688	3,655,310
Pease	39,001	8,197	11,645	---	38,823	---	38,823	40	---	301	31,580	129,587	---	---	---	30,143	159,730
Pelican Rapids	901,036	173,533	30,022	---	1,103,101	2,172	1,105,273	360,074	12,603	6,383	56,789	2,645,713	---	10,550	114,315	252,743	3,023,321
Pemberton	168,601	---	5,113	4,871	55,311	---	60,182	44,596	43	1,891	24,296	304,722	---	---	---	21,177	325,899
Pennock	132,362	1,234	2,725	---	146,662	---	146,662	2,312	---	4,591	29,996	319,882	---	---	---	---	319,882
Pequot Lakes	1,651,478	---	18,810	6,230	180,423	4,621,064	4,807,717	383,428	30,373	78,712	196,088	7,166,606	---	11,862	21,198	---	7,199,666
Perham	2,438,869	613,938	116,785	12,598	766,793	123,663	903,054	404,281	18,235	126,507	183,395	4,805,064	219,062	6,900	674,631	304,235	6,009,892
Perley	21,209	---	1,040	---	30,561	---	30,561	2,190	---	---	11,879	66,879	---	---	---	---	66,879
Peterson	84,868	1,995	1,283	---	46,462	---	46,462	10,668	5,501	3,404	3,231	157,412	---	---	38,684	33,514	229,610
Pierz	347,729	26,280	58,352	---	506,357	---	506,357	91,203	5,881	12,243	45,880	1,093,925	---	---	15,000	2,460	1,111,385
Pillager	250,140	41,425	16,903	---	192,617	---	192,617	29,114	920	4,203	50,640	585,962	---	3,500	---	---	589,462
Pine City	1,552,477	186,062	108,132	---	729,218	---	729,218	326,687	20,286	29,895	28,470	2,981,227	637,718	---	211,458	81,724	3,912,127

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Pine Island	2,474,534	212,517	87,187	---	701,603	161,382	862,985	145,059	7,092	40,879	15,067	3,845,320	2,400,000	---	223,140	298,527	6,766,987
Pine River	518,784	---	24,170	18,327	406,638	---	424,965	234,596	9,831	3,386	28,282	1,244,014	---	---	---	8,374	1,252,388
Pine Springs	59,854	---	1,611	---	7,919	1,609	9,528	100,192	7,198	824	5,096	184,303	---	---	---	119,000	303,303
Pipestone	2,197,801	207,639	59,548	113,301	2,324,803	38,010	2,476,114	873,408	23,150	12,846	987,828	6,838,334	2,055,000	85,827	427,615	474,087	9,880,863
Plainview	2,227,544	---	34,614	---	1,025,475	---	1,025,475	571,377	16,756	66,311	80,233	4,022,310	---	---	---	1,295,157	5,317,467
Plato	147,622	---	9,218	---	85,906	167	86,073	82,588	---	6,072	29,117	360,690	---	---	---	---	360,690
Plummer	161,645	583	1,825	1,080	83,750	---	84,830	9,502	---	10,159	34,421	302,965	---	---	---	7,900	310,865
Plymouth	38,225,149	27,995	4,583,168	2,412,454	9,787,312	1,542,654	13,742,420	5,810,524	520,206	1,332,905	3,477,627	67,719,994	---	---	5,361,303	12,439,850	85,521,147
Porter	56,013	---	12	1,400	35,925	---	37,325	21,658	---	3,089	29,547	147,644	---	---	---	---	147,644
Preston	1,029,580	98,085	4,771	296,214	594,440	34,869	925,523	367,600	2,696	14,420	90,478	2,533,153	---	---	---	146,082	2,679,235
Princeton	2,625,977	217,495	180,854	114,034	1,026,870	52,500	1,193,404	425,945	28,987	60,371	80,744	4,813,777	---	77,259	171,440	16,501	5,078,977
Prinsburg	340,707	1,111	100	47,214	117,117	---	164,331	31,253	---	4,459	15,637	557,598	---	9,816	---	---	567,414
Prior Lake	13,473,059	1,340,085	994,613	7,504	1,502,108	10,000	1,519,612	4,971,254	64,889	312,320	88,235	22,764,067	6,302,250	22,758	3,220,145	1,306,810	33,616,030
Proctor	2,177,776	183,014	25,067	5,000	1,875,462	14,696	1,895,158	155,436	9,604	51,783	24,730	4,522,568	2,576,796	---	85,586	214,902	7,399,852
Quamba	23,654	---	---	---	27,305	---	27,305	695	---	1,191	8	52,853	---	---	---	2,667	55,520
Racine	160,586	---	650	---	84,545	---	84,545	1,500	---	4,983	432	252,696	694,000	---	35,894	---	982,590
Ramsey	12,416,534	559,599	1,031,944	33,613	2,914,353	---	2,947,966	2,833,279	46,651	570,243	288,291	20,694,507	1,210,246	75,047	160,088	1,287,049	23,426,937
Randall	151,375	7,396	1,310	---	201,732	---	201,732	13,633	340	729	12,013	388,528	---	56,000	---	208	444,736
Randolph	119,808	---	17,177	---	124,080	---	124,080	30,118	267	561	37,370	329,381	---	---	---	---	329,381
Ranier	239,493	36,980	3,372	14,814	61,191	23,507	99,512	9,462	---	27	14,091	402,937	512,800	---	22,528	10,000	948,265
Raymond	243,041	44,858	3,060	3,700	264,097	---	267,797	82,735	1,424	8,880	579,820	1,231,615	---	55,465	19,000	15,940	1,322,020
Red Lake Falls	472,215	4,575	15,359	378,480	858,137	60,883	1,297,500	96,405	235	33,508	350,156	2,269,953	---	---	---	129,531	2,399,484
Red Wing	24,025,639	700,994	395,487	1,750,842	5,108,797	377,460	7,237,099	1,228,924	89,398	720,972	967,603	35,366,116	15,152,340	208,008	442,834	5,048,382	56,217,680
Redwood Falls	2,906,644	---	131,410	1,785,684	2,254,628	107,323	4,147,635	1,464,959	33,978	207,683	469,271	9,361,580	---	5,397	6,048,639	485,769	15,901,385
Regal	6,875	---	1,550	---	5,785	---	5,785	8,486	---	7,909	---	30,605	---	---	---	---	30,605
Remer	222,462	---	608	---	107,475	---	107,475	59,809	7	1,579	74,823	466,763	---	14,894	97,778	10,000	589,435
Renville	597,809	20,575	6,335	3,052	521,724	---	524,776	54,275	5,233	3,007	238,805	1,450,815	---	---	---	15,524	1,466,339
Revere	60,705	---	1,392	---	25,072	---	25,072	---	---	501	1,095	88,765	---	---	---	---	88,765
Rice	485,443	7,861	46,135	---	243,236	18,832	262,068	123,879	10,227	9,352	51,402	996,367	---	6,153	---	157,764	1,160,284
Rice Lake	1,255,492	10,474	61,387	---	506,323	37,308	543,631	21,623	8,737	13,120	33,931	1,948,395	---	12,710	---	112,907	2,074,012
Richfield	28,415,073	202,308	1,385,288	1,790,186	5,672,477	1,216,286	8,678,949	4,200,484	363,806	850,590	1,189,468	45,285,966	9,921,774	---	299,920	11,622,815	67,130,475

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Richmond	639,646	85,438	41,324	14,202	345,678	---	359,880	28,550	7,289	11,658	138,314	1,312,099	---	590	---	40,000	1,352,689
Richville	10,553	---	390	---	22,340	---	22,340	---	---	32	---	33,315	---	---	---	---	33,315
Riverton	35,083	---	129	5,580	9,838	4,658	20,076	6	---	451	3,067	58,812	---	6,776	---	2,902	68,490
Robbinsdale	7,476,664	593,941	677,126	5,186	2,392,058	725,393	3,122,637	1,001,461	186,560	250,863	210,559	13,519,811	1,911,095	---	515,987	1,430,022	17,376,915
Rochester	101,843,920	1,911,530	4,765,811	8,740,193	43,903,698	8,613,235	61,257,126	25,674,443	495,352	3,206,290	3,791,250	202,945,722	---	---	16,838,004	13,180,075	232,963,801
Rock Creek	189,686	3,400	35,598	---	280,502	---	280,502	7,866	1,098	76	4,248	522,474	---	1,000	---	---	523,474
Rockford	1,760,314	8,642	125,187	---	604,305	8,208	612,513	464,477	1,724	190,438	104,773	3,268,068	---	---	67,076	555,491	3,890,635
Rockville	1,350,491	48,166	53,227	---	317,445	---	317,445	30,326	8,730	17,384	31,345	1,857,114	---	---	---	---	1,857,114
Rogers	9,364,475	465,857	1,104,694	7,727	1,105,181	101,862	1,214,770	4,631,406	126,556	268,966	1,794,925	18,971,649	---	12,875	266,096	890,457	20,141,077
Rollingstone	171,206	75,438	7,030	---	186,930	---	186,930	62,937	---	16,141	32,151	551,833	---	6,000	3,500	136,391	697,724
Roosevelt [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Roscoe	23,000	---	3,525	---	23,001	---	23,001	---	687	334	5,330	55,877	---	---	3,002	---	58,879
Rose Creek	132,229	---	240	---	111,433	13,500	124,933	8,685	---	4,182	70,076	340,345	---	---	---	---	340,345
Roseau	1,233,669	75,020	31,569	467,149	1,077,032	---	1,544,181	207,178	16,205	31,455	311,188	3,450,465	402,646	76,800	836,071	425,834	5,191,816
Rosemount	12,849,328	1,895,665	884,165	4,484	1,466,707	99,656	1,570,847	4,854,244	94,281	324,953	1,518,184	23,991,667	1,195,719	68,130	224,778	1,925	25,482,219
Roseville	22,251,524	162,250	2,034,589	44,969	1,947,190	11,985	2,004,144	7,692,390	117,615	244,339	364,039	34,870,890	---	119,232	1,331,207	2,034,179	38,355,508
Rothsay	225,422	26,276	6,697	58,716	167,848	594	227,158	116,620	710	1,160	38,284	642,327	---	6,500	---	27,800	676,627
Round Lake	103,121	1,045	1,247	---	146,434	---	146,434	79,506	---	5,841	2,757	339,951	---	100	728,778	---	1,068,829
Royalton	343,606	11,474	53,307	354,178	352,419	---	706,597	77,519	6,282	4,585	214,430	1,417,800	---	---	27,305	13,210	1,458,315
Rush City	535,773	54,834	16,694	---	1,078,182	---	1,078,182	410,819	5,627	21,628	68,852	2,192,409	---	17,274	674,776	302,220	3,186,679
Rushford	931,716	92,892	18,724	84,453	802,716	45,353	932,522	407,076	6,012	18,976	480,840	2,888,758	---	75,894	164,000	420,674	3,549,326
Rushford Village	421,131	7,833	4,209	---	59,317	---	59,317	7,887	510	4,882	8,175	513,944	---	---	---	40,422	554,366
Rushmore	132,930	283	400	1,200	131,996	8,826	142,022	90,739	---	2,268	24,358	393,000	---	---	---	7,600	400,600
Russell	106,130	---	1,730	---	99,859	9,000	108,859	21,113	648	458	19,343	258,281	49,000	---	20,000	2,000	329,281
Ruthton	112,192	---	2,970	---	91,954	---	91,954	22,820	113	889	20,517	251,455	---	---	---	17,000	268,455
Rutledge	56,715	---	2,300	---	21,034	299	21,333	4,175	---	171	2,026	86,720	---	---	---	---	86,720
Sabin	150,007	62,254	6,086	---	112,742	13,131	125,873	37,122	---	---	2	381,344	---	---	---	10,000	391,344
Sacred Heart	333,038	4,697	1,350	1,225,508	513,365	---	1,738,873	23,340	2,546	6,849	50,855	2,161,548	1,803,948	---	50,700	101,397	4,117,593
Saint Anthony	9,070,810	658,532	295,955	26,287	957,610	152,559	1,136,456	1,097,940	85,538	284,452	233,117	12,862,800	2,702,831	64,754	373,394	1,504,353	17,508,132
Saint Anthony [Stearns]	4,445	---	820	---	16,001	---	16,001	188	153	245	395	22,247	---	---	---	---	22,247
Saint Augusta	1,561,266	79,992	91,240	---	148,803	---	148,803	42,591	8,992	18,691	69,571	2,021,146	---	---	5,420	---	2,026,566

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Intergovernmental Revenues											Transfers In				Total Revenues & Other Sources	
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
Saint Bonifacius	666,341	29,825	51,318	---	446,555	---	446,555	314,020	12,243	8,215	18,231	1,546,748	---	---	140,029	---	1,686,777
Saint Charles	1,150,832	4,491	43,666	---	1,046,609	4,742	1,051,351	163,489	20,426	11,755	403,102	2,849,112	653,523	---	150,000	30,200	3,682,835
Saint Clair	300,317	---	5,885	---	287,934	1,694	289,628	79,627	28	3,647	26,745	705,877	---	---	---	---	705,877
Saint Cloud	38,780,638	3,429,112	3,183,189	4,288,128	20,650,027	826,621	25,764,776	4,090,436	910,775	401,848	1,577,901	78,138,675	8,943,955	3,342,998	2,000,000	36,167,019	128,592,647
Saint Francis	3,544,922	74,966	228,153	---	754,972	234,948	989,920	784,175	36,854	68,973	94,839	5,822,802	---	5,834	284,880	1,558,400	7,671,916
Saint Hilaire	46,925	---	1,452	---	91,492	---	91,492	30,979	---	4,325	26,332	201,505	---	---	11,398	---	212,903
Saint James	1,395,339	62,163	36,496	126,467	7,715,933	---	7,842,400	833,578	3,729	70,153	141,653	10,385,511	1,146,465	204,173	1,118,563	3,397,099	16,251,811
Saint Joseph	2,888,628	369,586	357,138	7,545	1,191,872	28,299	1,227,716	957,705	58,620	34,258	89,221	5,982,872	265,000	135,000	32,750	571,241	6,986,863
Saint Leo	13,809	---	152	---	26,017	---	26,017	13,364	3	580	15,040	68,965	---	---	---	8,327	77,292
Saint Louis Park	46,946,159	1,150,577	4,001,645	415,476	3,785,453	1,039,246	5,240,175	3,949,957	282,146	677,131	1,287,707	63,535,497	2,100,186	1,679,945	1,873,619	5,408,462	74,597,709
Saint Martin	220,162	---	3,075	785,461	68,140	---	853,601	60,089	---	7,339	62,527	1,206,793	1,276,454	---	48,169	24,000	2,555,416
Saint Mary's Point	187,359	---	8,511	601	8,019	1,612	10,232	52,359	243	5,822	27,163	291,689	---	---	---	64,004	355,693
Saint Michael	6,990,881	837,799	824,123	50,379	1,479,336	274,311	1,804,026	1,065,460	1,280	160,443	59,295	11,743,307	2,815,355	45,366	370,000	4,112,665	19,086,693
Saint Paul	221,957,076	26,967,904	15,122,088	16,565,738	94,057,463	10,360,104	120,983,305	77,028,880	625,105	4,880,271	20,815,008	488,379,637	56,518,551	67,243	11,174,206	74,279,204	630,418,841
Saint Paul Park	2,260,412	346,386	176,043	9,932	751,496	20,988	782,416	584,229	35,967	33,531	93,273	4,312,257	---	6,465	73,130	1,272,794	5,664,646
Saint Peter	3,667,845	144,185	823,846	75,692	3,734,864	106,306	3,916,862	1,144,440	49,837	(15,129)	664,949	10,396,835	305,000	---	1,550,142	1,248,874	13,500,851
Saint Rosa	20,104	---	2,022	---	4,879	---	4,879	3,908	333	269	74,189	105,704	---	---	---	---	105,704
Saint Stephen	260,164	9,295	7,715	---	204,131	---	204,131	147,170	2,784	3,317	22,650	657,226	---	---	---	16,653	673,879
Saint Vincent	15,833	---	---	---	24,718	---	24,718	850	---	116	---	41,517	---	---	---	---	41,517
Sanborn	79,520	---	4,165	2,600	130,043	---	132,643	24,011	21	6,760	125,244	372,364	---	---	---	333,209	705,573
Sandstone	565,417	9,228	27,911	---	1,161,351	33,282	1,194,633	157,373	2,226	21,361	29,503	2,007,652	---	---	43,400	555,756	2,606,808
Sargeant [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sartell	8,310,012	1,408,390	703,227	---	2,355,921	---	2,355,921	1,843,437	70,617	422,955	99,698	15,214,257	21,432,445	76,418	378,743	5,389,751	42,491,614
Sauk Centre	2,035,157	287,734	98,658	124,845	1,343,030	1,000,674	2,468,549	1,992,394	52,611	350,950	267,181	7,553,234	3,428,996	---	---	198,769	11,180,999
Sauk Rapids	5,668,379	278,997	423,772	1,780	3,183,481	179,910	3,365,171	835,422	53,927	316,013	147,212	11,088,893	---	3,633	80,000	1,001,061	12,173,587
Savage	17,822,759	1,273,975	1,194,088	69,151	1,919,199	90,738	2,079,088	1,788,303	118,515	387,862	424,290	25,088,880	4,558,269	90,019	788,000	3,404,992	33,930,160
Scandia	2,283,562	164	300,274	6,184	132,727	---	138,911	73,612	9,517	41,396	45,361	2,892,797	3,894,645	14,300	---	541,814	7,343,556
Scanlon	273,452	---	17,547	---	227,523	---	227,523	20,839	1,233	2,368	3,366	546,328	---	---	---	---	546,328
Seaforth	33,662	---	75	---	33,123	---	33,123	511	---	47	6,003	73,421	---	---	---	4,407	77,828
Sebeka	420,421	189,983	1,730	---	274,467	---	274,467	119,329	22,071	24,399	38,181	1,090,581	2,510,000	1,000	35,500	2,245,878	5,882,959
Sedan	19,694	---	2,000	---	19,354	---	19,354	30	---	90	---	41,168	---	---	---	---	41,168

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Shafer	345,858	36,073	70,728	---	257,437	---	257,437	2,175	320	8,803	77,933	799,327	---	---	---	205,435	1,004,762
Shakopee	22,999,326	984,158	4,361,054	85,879	2,418,384	92,223	2,596,486	6,917,411	107,968	341,318	160,876	38,468,597	---	---	906,480	3,132,036	42,507,113
Shelly	28,035	---	125	---	68,700	2,078	70,778	14,929	---	719	11,647	126,233	---	---	---	---	126,233
Sherburn	581,347	59,915	5,468	---	417,098	---	417,098	216,739	3,584	16,289	53,297	1,353,737	---	---	---	147,744	1,501,481
Shevlin	42,161	---	3,700	---	43,015	---	43,015	3,467	---	128	9,746	102,217	---	---	---	74,492	176,709
Shoreview	13,737,307	351,436	634,797	---	1,386,635	390,177	1,776,812	6,360,942	59,366	445,005	91,357	23,457,022	3,494,640	807,190	667,292	6,823,853	35,249,997
Shorewood	5,497,225	3,846	565,687	---	861,866	23,274	885,140	1,706,047	67,734	87,279	91,909	8,904,867	---	19,500	1,134,978	1,182,745	11,242,090
Silver Bay	1,315,747	20,274	7,423	---	1,746,628	188,917	1,935,545	449,347	22,209	26,380	69,953	3,846,878	---	32,462	24,388	522,650	4,426,378
Silver Lake	506,126	21,311	10,515	---	271,285	---	271,285	189,658	16,113	1,707	104,828	1,121,543	---	2,500	50,770	120,590	1,295,403
Skyline	54,935	---	---	---	20,765	---	20,765	2,400	---	2,515	106	80,721	---	---	---	---	80,721
Slayton	997,394	33,304	9,148	4,800	920,029	36,390	961,219	172,705	11,179	8,702	47,889	2,241,540	1,195,000	11,244	---	334,026	3,781,810
Sleepy Eye	1,393,830	148,833	38,601	61,994	1,645,404	---	1,707,398	716,406	12,819	84,840	249,906	4,352,633	---	---	627,659	1,254,510	6,234,802
Sobieski	46,696	---	3,010	---	31,001	---	31,001	19,704	---	35	4,310	104,756	---	---	---	---	104,756
Solway	14,794	---	425	---	17,493	---	17,493	3,131	---	1,168	1,835	38,846	---	---	---	---	38,846
South Haven	134,541	642	7,102	---	65,642	1,378	67,020	145,243	1,043	2,125	120,245	477,961	---	---	---	---	477,961
South Saint Paul	15,387,634	961,962	511,687	369,394	5,523,971	497,505	6,390,870	4,803,138	162,874	133,174	624,072	28,975,411	---	26,908	642,342	1,087,612	30,732,273
Spicer	1,455,350	229,475	35,991	---	93,285	---	93,285	243,276	6,743	447	123,606	2,188,173	---	11,500	29,612	161,010	2,390,295
Spring Grove	652,011	10,265	5,802	---	463,523	16,475	479,998	188,847	5,728	11,503	132,385	1,486,539	---	38,882	225,616	536,248	2,287,285
Spring Hill	13,102	---	1,050	---	11,435	---	11,435	9,400	---	---	349	35,336	---	---	---	---	35,336
Spring Lake Park	3,378,860	135,036	283,018	---	606,792	269,970	876,762	987,243	46,083	80,488	75,893	5,863,383	871,220	21,585	1,999,928	766,111	9,522,227
Spring Park*	1,127,407	6,853	56,319	---	44,354	2,189	46,543	30,180	9,790	14,315	9,898	1,301,305	---	---	---	122,617	1,423,922
Spring Valley	1,382,602	141,767	11,705	---	941,868	47,628	989,496	55,804	6,678	22,671	222,321	2,833,044	4,988,820	59,224	86,325	821,015	8,788,428
Springfield	1,146,538	135,828	9,507	152,351	1,067,137	25,730	1,245,218	345,171	6,354	34,722	411,151	3,334,489	1,105,271	---	35,000	292,888	4,767,648
Squaw Lake	23,758	---	2,500	---	30,761	---	30,761	32,870	---	258	5,897	96,044	---	---	---	7,985	104,029
Stacy	404,664	37,005	29,188	---	343,998	---	343,998	13,415	730	4,382	66,800	900,182	695,000	---	70,000	9,121	1,674,303
Staples	1,312,319	148,654	110,534	65,725	1,206,209	38,904	1,310,838	390,586	22,465	44,225	45,338	3,384,959	---	105,587	60,000	116,682	3,667,228
Starbuck	700,660	111,868	11,112	2,000	463,596	81,877	547,473	162,192	22,394	7,878	52,862	1,616,439	---	4,086	135,060	62,251	1,817,836
Steen	24,357	173	---	---	46,169	690	46,859	19,689	---	605	6,858	98,541	---	3,750	---	---	102,291
Stephen	152,912	24,390	1,633	121,033	284,771	8,520	414,324	117,288	568	3,553	108,310	822,978	---	---	364,000	12,500	1,199,478
Stewart	413,555	32,686	10,179	---	272,312	1,782	274,094	49,905	51	2,102	70,360	852,932	752,978	2,691	155,860	169,352	1,933,813
Stewartville	3,310,437	350,483	18,108	---	1,081,532	51,043	1,132,575	551,665	3,241	86,839	271,722	5,725,070	---	---	60,000	201,531	5,986,601

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Intergovernmental Revenues											Transfers In				Total Revenues & Other Sources	
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
Stillwater	14,920,477	1,219,697	981,289	814,646	1,197,376	400,146	2,412,168	3,318,855	233,394	496,595	811,663	24,394,138	6,120,974	24,380	---	2,437,492	32,976,984
Stockton	115,866	4,177	7,837	---	196,325	---	196,325	7,325	---	1,977	23,774	357,281	---	---	58,912	38,893	455,086
Storden	151,457	---	537	---	80,381	---	80,381	44,811	---	---	18,164	295,350	---	---	---	9,612	304,962
Strandquist	9,896	---	2,050	---	24,635	---	24,635	7,563	100	---	1,897	46,141	---	---	---	---	46,141
Strathcona	3,626	---	---	---	12,237	---	12,237	4,218	---	---	---	20,081	---	---	---	---	20,081
Sturgeon Lake	193,993	---	3,755	---	89,189	36,581	125,770	15,285	---	1,458	15,640	355,901	---	---	---	---	355,901
Sunburg	40,154	---	10	---	36,686	---	36,686	137,782	---	7,153	36,268	258,053	---	3,129	---	34,417	295,599
Sunfish Lake	564,878	17,722	16,358	---	8,061	4,886	12,947	20	4,397	6,377	---	622,699	---	---	---	---	622,699
Swanville	88,561	18,268	2,830	---	110,625	560	111,185	12,195	116	352	36,700	270,207	---	11,755	---	65,131	347,093
Taconite	105,404	3,470	1,150	277	173,479	---	173,756	48,936	88	10,842	2,576	346,222	---	---	---	20,576	366,798
Tamarack	36,287	---	750	---	21,381	3,118	24,499	560	---	22	14,179	76,297	---	11,075	500	---	87,872
Taopi	5,246	1,484	5	---	15,377	---	15,377	---	---	234	185	22,531	---	---	---	28,776	51,307
Taunton	47,937	---	765	---	53,327	---	53,327	---	50	1,011	11,743	114,833	---	---	---	---	114,833
Taylors Falls	715,225	---	21,992	---	212,255	---	212,255	23,644	730	2,611	20,228	996,685	---	---	---	38,891	1,035,576
Tenstrike	35,955	---	1,400	---	15,423	---	15,423	---	---	---	7,140	59,918	---	---	---	---	59,918
Thief River Falls	2,811,088	355,864	444,049	220,161	4,439,150	21,582	4,680,893	2,365,982	50,618	126,673	284,327	11,119,494	2,955,676	2,037,942	6,097,115	2,457,655	24,667,882
Tintah	14,198	---	---	---	35,734	---	35,734	14,950	---	68	46,345	111,295	---	---	198	11,053	122,546
Tonka Bay	1,150,092	32,447	120,737	---	23,514	11,042	34,556	93,110	12,816	50,888	59,017	1,553,663	---	---	375,001	319,122	2,247,786
Tower	422,957	---	10,441	24,620	354,082	560,152	938,854	847,941	2,926	17,950	52,797	2,293,866	1,389,867	90,969	---	104,238	3,878,940
Tracy	1,183,969	98,223	19,169	123,344	1,057,241	---	1,180,585	233,466	9,967	36,574	393,408	3,155,361	250,000	---	353,200	335,577	4,094,138
Trail	13,073	---	10	---	6,175	---	6,175	---	---	311	---	19,569	---	---	---	---	19,569
Trimont	296,219	1,550	2,704	---	305,000	---	305,000	118,745	2,336	12,993	98,897	838,444	---	---	9,640	---	848,084
Trommald	34,619	---	410	---	15,355	---	15,355	---	1,121	62	4,755	56,322	---	---	---	---	56,322
Trosky	22,409	---	2,125	---	24,686	---	24,686	---	401	483	29	50,133	---	---	---	---	50,133
Truman	357,886	469	6,018	---	476,643	---	476,643	227,726	3,916	11,933	1,477,054	2,561,645	144,009	---	---	---	2,705,654
Turtle River	17,859	---	3,709	---	5,445	---	5,445	2,626	---	1,473	5,623	36,735	---	---	---	---	36,735
Twin Lakes	9,690	---	1,000	---	50,396	---	50,396	---	---	5,478	730	67,294	---	---	---	---	67,294
Twin Valley	143,137	---	2,630	---	395,320	---	395,320	69,858	1,912	4,393	24,770	642,020	40,845	---	5,000	---	687,865
Two Harbors	1,800,648	119,823	46,523	193,347	2,285,989	87,018	2,566,354	620,170	10,941	23,464	68,423	5,256,346	1,723,494	15,114	685,522	576,838	8,257,314
Tyler	310,084	---	3,445	---	481,766	---	481,766	126,338	3,476	8,532	29,894	963,535	---	---	200,000	136,245	1,299,780
Ulen	149,066	6,111	1,615	---	214,702	2,143	216,845	46,032	---	905	76,920	497,494	---	---	253,932	---	751,426

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Underwood	121,068	1,812	2,038	---	111,257	626	111,883	3,750	295	1,149	4,752	246,747	---	---	25,000	40,000	311,747
Upsala	238,094	658	4,205	---	107,472	1,803	109,275	52,932	---	18,130	23,653	446,947	---	---	---	108,192	555,139
Urbank	12,865	---	35	---	12,012	717	12,729	562	---	---	24,034	50,225	---	---	---	---	50,225
Utica	66,498	6,978	2,180	---	47,283	---	47,283	525	---	162	2,965	126,591	---	---	---	---	126,591
Vadnais Heights	4,825,032	313,461	611,535	114,562	191,190	---	305,752	1,243,805	25,296	191,944	168,042	7,684,867	---	---	500,000	626,904	8,811,771
Vergas	189,556	10,399	28,640	---	63,924	1,518	65,442	22,588	---	363	46,110	363,098	---	---	10,000	5,000	378,098
Vermillion	178,994	---	3,728	---	26,782	---	26,782	---	498	6,730	7,318	224,050	---	---	---	---	224,050
Verndale	155,199	---	3,059	275,877	205,331	---	481,208	98,311	8,895	2,101	39,990	788,763	---	---	5,000	---	793,763
Vernon Center	244,263	---	550	---	89,220	1,299	90,519	15,666	577	1,804	17,819	371,198	---	---	---	---	371,198
Vesta	155,632	4,887	1,230	125,621	97,096	1,500	224,217	14,747	3	1,490	8,113	410,319	---	---	---	---	410,319
Victoria	5,473,382	662,552	675,789	---	158,870	6,759	165,629	1,677,585	12,500	154,488	181,279	9,003,204	2,150,157	---	---	1,775,845	12,929,206
Viking	21,593	---	25	2,500	38,324	---	40,824	12,357	20	158	33,608	108,585	---	10,000	---	---	118,585
Villard	111,597	379	215	---	67,093	---	67,093	74,239	37	1,930	29,142	284,632	---	---	---	31,000	315,632
Vining	14,146	---	3,125	---	19,640	---	19,640	14,050	---	6,642	18,774	76,377	---	---	---	---	76,377
Virginia	5,884,009	40,752	136,431	296,059	7,328,497	700,033	8,324,589	3,686,122	86,639	(49,483)	467,804	18,576,863	557,970	101,666	3,081,241	458,334	22,776,074
Wabasha	1,826,196	118,539	45,456	436	710,616	37,014	748,066	670,802	16,384	36,137	156,288	3,617,868	---	---	55,000	125,000	3,797,868
Wabasso	436,727	7,957	1,440	2,379	283,455	---	285,834	168,657	---	17,550	83,295	1,001,460	---	75,001	28,500	176,123	1,281,084
Waconia	8,108,364	307,554	754,444	---	235,104	86,762	321,866	2,652,500	41,502	84,713	202,725	12,473,668	1,025,625	---	461,681	2,341,801	16,302,775
Wadena	925,038	16,958	110,391	241,121	1,782,697	---	2,023,818	239,891	16,628	18,180	716,952	4,067,856	108,802	447	453,644	1,365,589	5,996,338
Wahkon	251,332	---	3,001	---	7,423	---	7,423	18,077	500	553	25,589	306,475	---	---	15,000	---	321,475
Waite Park	9,002,331	356,139	208,813	2,305	355,203	34,067	391,575	247,994	72,249	224,565	244,176	10,747,842	5,115,000	19,246	---	3,630,235	19,512,323
Waldorf	120,160	5,873	235	---	72,813	1,960	74,773	29,336	---	214	6,310	236,901	---	---	---	---	236,901
Walker	1,877,470	242,945	17,915	60,174	166,725	---	226,899	230,427	7,570	26,057	65,128	2,694,411	---	---	124,131	240,141	3,058,683
Walnut Grove	230,143	66,968	535	500	310,580	9,721	320,801	79,295	487	9,642	77,601	785,472	---	---	---	25,944	811,416
Walters*	33,791	---	673	---	46,342	338	46,680	19,307	---	106	487	101,044	---	---	---	13,443	114,487
Waltham	42,969	2,888	1,471	---	39,869	---	39,869	7	---	89	251	87,544	---	---	---	---	87,544
Wanamingo	763,606	430,455	46,744	1,062	291,524	---	292,586	86,969	2,831	5,184	135,551	1,763,926	371,250	---	---	1,455	2,136,631
Wanda	39,269	---	1,369	---	39,947	187	40,134	8,576	---	519	11,057	100,924	---	---	---	---	100,924
Warba	68,594	---	4	264,895	20,776	1,961	287,632	5,512	---	469	8,870	371,081	---	---	---	---	371,081
Warren	583,378	93,456	14,502	---	1,551,481	---	1,551,481	232,960	1,044	105,159	92,585	2,674,565	---	---	155,578	36,533	2,866,676
Warroad	895,243	45,771	25,609	141,872	1,269,474	32,299	1,443,645	1,339,648	10,362	218,187	1,364,006	5,342,471	---	39,985	355,000	45,788	5,783,244

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Waseca	4,773,844	144,832	217,981	1,554,568	8,008,887	121,268	9,684,723	361,548	25,839	430,474	267,623	15,906,864	---	24,576	578,118	1,756,073	18,265,631
Watertown	2,399,373	47,640	135,715	143,900	412,697	21,183	577,780	250,507	6,552	50,921	109,439	3,577,927	---	80,235	1,039,817	1,235,433	5,933,412
Waterville	830,097	77,349	14,077	78,761	701,026	22,337	802,124	126,173	9,882	10,772	84,087	1,954,561	---	---	6,107	190,934	2,151,602
Watkins	564,336	133,769	7,970	---	331,837	---	331,837	310,307	853	8,555	130,629	1,488,256	---	---	---	149,369	1,637,625
Watson	82,746	---	1,470	---	70,172	---	70,172	12,342	48	383	4,605	171,766	---	---	---	---	171,766
Waubun	115,607	---	1,870	---	72,453	---	72,453	17,170	---	617	993	208,710	---	---	---	---	208,710
Waverly	804,772	204,318	97,371	---	216,085	1,427,222	1,643,307	56,587	5,054	4,108	22,955	2,838,472	537,000	---	---	3,428	3,378,900
Wayzata	7,628,325	248,985	885,515	---	270,572	307,318	577,890	1,598,347	109,118	190,268	179,260	11,417,708	---	74,319	1,072,617	4,436,588	17,001,232
Welcome	603,517	40,388	4,775	29,432	253,908	---	283,340	44,934	2,196	42,565	193,539	1,215,254	---	25,009	28,084	143,771	1,412,118
Wells	1,127,211	34,432	27,052	130,572	1,676,347	249,300	2,056,219	410,092	8,386	27,560	135,249	3,826,201	1,257,500	2,400	92,996	---	5,179,097
Wendell	76,812	---	493	13,804	71,217	---	85,021	17,060	253	241	26,986	206,866	---	---	---	---	206,866
West Concord	470,096	108,701	3,773	---	337,648	18,601	356,249	158,817	5,847	11,478	27,374	1,142,335	---	---	---	107,020	1,249,355
West Saint Paul	15,149,816	656,171	693,853	307,374	2,349,068	180,187	2,836,629	921,523	158,754	182,238	183,720	20,782,704	9,899,121	28,004	1,189,000	1,575,504	33,474,333
West Union	11,856	---	1,000	---	18,160	---	18,160	212	---	42	1,000	32,270	---	---	---	---	32,270
Westbrook	375,863	17,333	4,060	---	308,623	12,726	321,349	58,356	3,072	16,479	46,388	842,900	---	10,000	57,500	21,250	931,650
Westport	4,813	5,824	430	---	13,304	---	13,304	2	---	80	242	24,695	---	---	---	---	24,695
Whalan	26,350	---	521	---	11,379	---	11,379	50	---	2	3,731	42,033	---	---	---	---	42,033
Wheaton	719,806	---	9,160	---	688,473	---	688,473	235,720	---	3,280	82,653	1,739,092	---	---	---	120	1,739,212
White Bear Lake	6,411,025	1,405,265	785,141	92,358	3,185,180	868,695	4,146,233	2,348,392	78,357	528,626	1,842,633	17,545,672	9,247,581	79,972	1,181,920	2,674,176	30,729,321
Wilder	28,783	---	10	---	21,697	---	21,697	1,550	70	36	1,732	53,878	---	---	---	---	53,878
Willernie	256,700	---	14,778	---	99,784	---	99,784	12,916	1,738	638	3,807	390,361	---	---	---	---	390,361
Williams	93,250	---	1,275	---	50,924	---	50,924	5,765	---	363	2,152	153,729	---	---	---	---	153,729
Willmar	5,518,574	967,884	552,526	115,894	6,271,616	284,910	6,672,420	5,084,692	159,255	395,563	9,380,139	28,731,053	5,710,000	272,176	924,681	4,780,428	40,418,338
Willow River	92,976	9,357	2,700	139,233	83,025	---	222,258	19,441	---	6,695	38,022	391,449	---	---	---	---	391,449
Wilmont	127,153	---	500	3,969	124,660	---	128,629	38,040	47	188	137,412	431,969	---	---	---	---	431,969
Wilton	16,063	---	4,026	---	24,056	---	24,056	6	---	42	1,484	45,677	---	---	---	---	45,677
Windom	2,261,035	173,354	123,275	130,000	1,807,133	22,659	1,959,792	1,056,950	26,745	55,070	319,263	5,975,484	1,018,249	23,100	341,775	25,670	7,384,278
Winger	76,523	247	3,770	720	59,761	1,575	62,056	13,747	---	1,732	1,664	159,739	---	---	---	---	159,739
Winnebago	701,599	53,468	16,859	5,000	580,403	40,080	625,483	246,179	3,706	18,272	78,139	1,743,705	---	---	132,397	---	1,876,102
Winona	8,999,296	127,590	198,675	62,860	10,692,105	55,511	10,810,476	1,442,396	192,157	494,851	708,020	22,973,461	---	1,100,426	486,645	1,065,496	25,626,028
Winsted	1,354,236	25,755	25,853	1,071	1,064,475	526	1,066,072	340,469	79,965	45,832	67,725	3,005,907	---	10,376	17,000	602,411	3,635,694

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Winthrop	686,430	65,894	70,590	---	539,002	---	539,002	343,940	15,219	12,096	106,289	1,839,460	---	---	---	53,578	1,893,038
Winton	78,218	36,326	2,295	---	34,901	---	34,901	4,608	---	3	893	157,244	---	---	---	4,642	161,886
Wolf Lake	16,099	---	12	---	25,783	1,016	26,799	116,158	---	417	33,018	192,503	---	100	---	4,000	196,603
Wolverton	40,136	---	40	---	40,086	---	40,086	24,667	75	576	21,984	127,564	---	---	---	---	127,564
Wood Lake	169,058	---	2,830	---	132,748	---	132,748	51,403	2	1,656	53,000	410,697	---	---	---	---	410,697
Woodbury	34,197,100	16,506,490	5,034,503	534,139	5,423,527	278,621	6,236,287	7,496,298	401,779	2,497,488	430,805	72,800,750	15,207,420	52,061	5,279,498	10,354,213	103,693,942
Woodland	366,071	---	26,815	---	8,064	24,493	32,557	7,700	1,771	1,796	525	437,235	---	---	---	68,691	505,926
Woodstock	37,974	7,259	1,325	2,500	47,759	1,523	51,782	32,315	107	161	2,011	132,934	---	---	---	---	132,934
Worthington	5,125,413	513,361	186,154	245,518	3,692,948	61,336	3,999,802	823,333	85,569	417,074	238,834	11,389,540	---	19,486	1,128,914	942,197	13,480,137
Wrenshall	101,887	---	10,967	---	75,450	2,688	78,138	33,803	---	4,703	29,307	258,805	---	---	---	---	258,805
Wright*	28,210	---	2,200	---	18,351	---	18,351	37,090	---	180	1,001	87,032	---	---	---	2,827	89,859
Wykoff	182,051	22,555	1,402	3,000	153,207	---	156,207	28,733	420	2,745	85,983	480,096	244,950	---	---	199,290	924,336
Wyoming	4,124,294	243,373	230,817	43,764	1,100,949	73,114	1,217,827	59,684	47,474	72,488	54,446	6,050,403	1,510,404	13,282	---	1,885,297	9,459,386
Zemple	15,373	---	---	---	10,061	---	10,061	---	---	50	---	25,484	---	---	---	---	25,484
Zimmerman	1,661,662	92,125	239,591	---	936,932	527	937,459	219,605	23,583	19,759	24,003	3,217,787	---	8,973	50,000	25,000	3,301,760
Zumbro Falls	115,469	---	5,712	---	72,726	5,069	77,795	83,447	190	86	115,363	398,062	---	---	794	---	398,856
Zumbrota	1,832,499	30,875	130,064	---	720,053	197,716	917,769	328,085	40,123	29,880	178,597	3,487,892	---	---	---	2,335,444	5,823,336
State Total	\$3,029,290,797	\$223,001,780			\$1,036,694,725		\$1,312,676,304	\$32,409,523		\$251,490,710		\$5,851,604,075	\$829,849,682		\$241,178,174	\$755,705,029	\$7,714,763,485
		\$253,073,212		\$168,035,278		\$107,946,301		\$667,094,069		\$82,567,680				\$36,426,525			

[1] Failed to meet reporting deadline.
 *Data could not be fully verified.
 **Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Ada	1,672	378,043	495,134	314,207	749,627	95,135	171,569	2,203,715	437,364	85,000	15,174	2,741,253	---	---	32,000	2,773,253
Adams	798	182,723	216,401	61,143	58,726	5,588	99,406	623,987	115,696	225,000	61,128	1,025,811	---	75,000	22,000	1,122,811
Adrian	1,256	157,503	261,753	165,196	221,399	16,997	7,692	830,540	108,935	239,710	52,264	1,231,449	---	9,586	187,937	1,428,972
Afton	3,024	532,621	588,272	257,585	31,593	---	11,312	1,421,383	2,477,019	233,774	233,616	4,365,792	---	---	435,258	4,801,050
Aitkin	2,123	448,049	1,178,847	500,396	69,137	438,760	145,155	2,780,344	2,255,885	529,405	77,212	5,642,846	---	---	599,262	6,242,108
Akeley	451	97,383	100,964	107,965	1,485	53,285	1,500	362,582	38,238	---	---	400,820	---	---	---	400,820
Albany	2,712	295,396	740,053	287,295	92,365	85,282	---	1,500,391	317,204	704,000	145,461	2,667,056	---	997	171,177	2,839,230
Albert Lea	18,165	1,997,162	6,771,675	3,147,116	3,332,431	301,145	344,447	15,893,976	7,117,679	2,828,875	571,309	26,411,839	---	10,000	3,616,190	30,038,029
Alberta	111	32,569	3,650	26,233	---	---	13,934	76,386	29,825	---	---	106,211	---	6,128	---	112,339
Albertville	7,485	894,542	1,395,937	411,944	533,359	175,193	---	3,410,975	1,010,977	992,000	140,579	5,554,531	---	---	50,068	5,604,599
Alden	624	170,841	55,313	54,777	30,975	---	5,327	317,233	172,719	61,667	19,651	571,270	---	---	1,070	572,340
Aldrich	42	4,765	4,096	6,569	2,423	---	50	17,903	---	---	---	17,903	---	---	---	17,903
Alexandria	13,951	2,392,223	4,194,573	1,445,414	1,414,092	1,384,080	821,914	11,652,296	3,677,548	3,995,244	761,429	20,086,517	---	---	444,304	20,530,821
Alpha	110	42,461	38,659	15,706	3,001	---	10,696	110,523	6,949	8,000	120	125,592	---	---	42,354	167,946
Altura	466	101,972	122,469	28,002	6,748	---	1,981	261,172	40,376	---	---	301,548	---	---	29,875	331,423
Alvarado	366	221,538	16,133	14,272	7,018	24,793	1,272	285,026	12,806	30,000	15,285	343,117	---	---	---	343,117
Amboy	510	96,206	184,816	98,444	5,563	---	2,201	387,230	130,482	---	---	517,712	---	16,000	53,000	586,712
Andover	32,728	2,591,708	4,956,350	2,391,851	2,222,963	538,955	298,165	12,999,992	4,602,080	1,612,717	388,650	19,603,439	---	114,850	536,266	20,254,555
Annandale	3,374	412,224	932,269	378,968	114,862	52,358	11,807	1,902,488	338,298	821,000	162,964	3,224,750	---	56,000	834,914	4,115,664
Anoka	18,573	1,926,787	6,302,257	1,198,199	2,070,637	1,264,661	77,556	12,840,097	6,321,888	675,000	269,811	20,106,796	---	---	994,500	21,101,296
Apple Valley	53,429	5,605,538	13,107,793	5,132,940	5,727,112	1,664,634	12,784	31,250,801	8,096,679	1,100,000	345,208	40,792,688	---	---	11,510,391	52,303,079
Appleton	1,356	295,231	639,866	349,810	343,469	360,421	70,112	2,058,909	181,588	663,320	158,016	3,061,833	---	---	25,000	3,086,833
Arco	75	33,198	15,301	22,250	---	5,000	---	75,749	2,500	---	---	78,249	---	---	---	78,249
Arden Hills	9,889	893,411	2,088,345	579,535	778,862	470,909	---	4,811,062	5,946,913	---	---	10,757,975	---	---	955,727	11,713,702
Argyle	650	184,896	65,740	178,995	28,183	8,011	---	465,825	9,867	90,875	79,374	645,941	---	---	---	645,941
Arlington	2,230	436,193	740,220	234,812	207,696	59,151	6,845	1,684,917	454,229	617,520	171,630	2,928,296	---	---	371,940	3,300,236
Ashby	448	144,386	195,828	31,673	10,703	17,238	---	399,828	28,193	69,336	33,088	530,445	---	---	27,632	558,077
Askov	349	91,022	66,091	59,105	36,351	---	---	252,569	45,753	16,082	30	314,434	---	15,180	---	329,614
Atwater	1,127	199,710	220,379	148,621	74,095	1,354	3,579	647,738	158,284	16,818	1,820	824,660	---	---	72,522	897,182
Audubon	532	246,675	152,200	71,758	8,375	22,949	35,948	537,905	104,953	160,034	41,266	844,158	1,025,000	---	24,079	1,893,237
Aurora	1,670	510,216	474,153	549,867	168,691	571,856	6,941	2,281,724	182,856	188,713	128,736	2,782,029	---	---	104,194	2,886,223

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Austin	25,589	2,026,935	6,390,143	3,403,862	4,193,969	270,792	93,133	16,378,834	5,338,607	285,000	256,463	22,258,904	---	---	5,000	22,263,904
Avoca	138	47,827	5,119	20,359	5,661	---	---	78,966	36,194	---	---	115,160	---	---	---	115,160
Avon	1,639	385,634	514,444	130,044	299,405	26,292	---	1,355,819	60,243	245,332	139,569	1,800,963	---	271,305	230,405	2,302,673
Babbitt	1,454	549,949	833,850	301,532	456,664	55,781	3,059	2,200,835	971,739	266,635	55,011	3,494,220	---	---	252,808	3,747,028
Backus	250	70,525	135,003	552,344	9,810	9,997	23,605	801,284	345,491	8,803	3,402	1,158,980	---	---	85,000	1,243,980
Badger	362	106,010	49,316	40,386	22,784	20,583	3,446	242,525	40,000	31,091	17,869	331,485	---	---	---	331,485
Bagley	1,421	253,900	385,263	422,275	74,591	165,444	21,658	1,323,131	566,241	150,000	19,474	2,058,846	---	200,000	---	2,258,846
Balaton	630	108,327	230,293	158,277	59,982	26,312	37,624	620,815	120,672	317,369	71,739	1,130,595	---	---	70,800	1,201,395
Barnesville	2,666	680,053	716,036	233,959	455,322	709,314	2	2,794,686	542,523	269,569	75,241	3,682,019	---	---	20,000	3,702,019
Barnum	605	181,597	78,921	96,337	20,520	---	30,696	408,071	325,790	4,891	2,636	741,388	---	---	12,340	753,728
Barrett	414	173,970	88,665	89,310	32,795	---	61,588	446,328	---	3,812	577	450,717	---	6,000	---	456,717
Barry	13	3,664	1,015	16,226	250	---	---	21,155	---	---	---	21,155	---	---	---	21,155
Battle Lake	936	210,959	320,184	120,285	61,416	77,257	12,579	802,680	66,022	24,000	744	893,446	---	---	29,129	922,575
Baudette	1,069	187,640	365,808	249,540	192,112	809,511	245,025	2,049,636	318,110	33,056	8,893	2,409,695	---	---	---	2,409,695
Baxter	8,478	1,499,390	2,285,251	2,661,552	747,899	1,401,213	46,607	8,641,912	12,560,561	3,121,667	552,141	24,876,281	---	433,759	4,209,266	29,519,306
Bayport	3,893	904,215	1,297,821	297,124	370,343	54,440	9,814	2,933,757	228,356	120,000	47,613	3,329,726	---	---	80,668	3,410,394
Beardsley	216	62,372	27,672	22,610	829	---	481	113,964	200,960	---	---	314,924	---	---	19,789	334,713
Beaver Bay	180	175,129	13,954	60,566	7,561	---	---	257,210	15,512	---	---	272,722	---	---	---	272,722
Beaver Creek	286	74,706	44,755	172,143	1,987	---	---	293,591	---	45,700	2,414	341,705	---	---	30,776	372,481
Becker	4,856	1,309,243	1,366,207	1,023,592	1,479,139	129,278	---	5,307,459	2,674,930	320,000	55,707	8,358,096	---	---	---	8,358,096
Bejou	93	25,774	593	12,372	1,106	---	7,841	47,686	---	9,583	238	57,507	---	---	---	57,507
Belgrade	762	151,212	330,582	104,242	11,531	3,355	3,953	604,875	469,093	166,500	45,423	1,285,891	---	---	26,938	1,312,829
Belle Plaine	7,408	1,047,046	1,827,610	794,429	320,699	100,155	85	4,090,024	2,484,163	2,151,510	278,632	9,004,329	---	---	949,082	9,953,411
Bellechester	170	25,870	13,057	57,323	1,538	---	15,507	113,295	75,453	---	---	188,748	---	---	75,000	263,748
Bellingham	150	57,888	37,091	14,277	5,656	---	16,107	131,019	84,292	---	---	215,311	---	1,836	11,751	228,898
Beltrami	97	28,724	29,858	10,203	---	---	10,554	79,339	8,455	---	---	87,794	---	---	---	87,794
Belview	362	124,459	37,758	103,683	7,911	7,868	---	281,679	1,750	---	---	283,429	---	---	---	283,429
Bemidji	15,462	2,260,774	6,093,894	2,030,562	1,591,889	382,631	9,841	12,369,591	3,905,775	1,240,272	234,947	17,750,585	60,740	888,410	825,688	19,525,423
Bena	122	22,706	---	7,364	1,039	---	1,008	32,117	---	---	---	32,117	---	---	---	32,117
Benson	3,156	388,369	1,153,979	590,093	694,926	245,145	81,301	3,153,813	706,842	236,290	55,143	4,152,088	---	---	775,061	4,927,149
Bertha	486	132,935	92,815	70,521	14,388	28,036	---	338,695	56,661	---	---	395,356	---	---	59,722	455,078

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Bethel	505	124,362	80,004	81,532	704	---	6,602	293,204	22,970	80,000	13,473	409,647	---	---	58,800	468,447
Big Falls	210	93,814	16,542	78,636	34,296	31,178	3,033	257,499	203,160	---	---	460,659	---	---	113,990	574,649
Big Lake	11,456	836,229	2,262,176	623,260	633,299	321,687	1,520	4,678,171	3,028,733	1,983,568	498,992	10,189,464	---	---	1,339,890	11,529,354
Bigelow	234	33,092	35,126	21,522	128	---	22,174	112,042	---	---	---	112,042	---	---	16,000	128,042
Bigfork	439	95,706	125,569	91,185	7,226	22,456	19,039	361,181	398,551	5,000	38	764,770	---	38,244	44,677	847,691
Bingham Lake	128	44,839	6,059	21,629	19,607	270	1,604	94,008	---	---	---	94,008	---	41,706	---	135,714
Birchwood	876	182,449	83,805	63,545	45,716	---	19,835	395,350	5,735	24,015	1,167	426,267	---	---	---	426,267
Bird Island	989	200,579	248,650	192,207	69,875	85,041	15,198	811,550	974,195	42,150	14,344	1,842,239	---	30,500	127,706	2,000,445
Biscay	103	23,562	---	15,096	8,843	---	---	47,501	---	---	---	47,501	---	---	---	47,501
Biwabik	995	740,272	407,521	388,058	91,404	---	---	1,627,255	2,945,600	30,869	281,783	4,885,507	6,700,000	---	16,668	11,602,175
Blackduck	840	142,157	231,247	121,289	57,495	33,187	5,277	590,652	18,705	61,952	38,010	709,319	---	---	32,000	741,319
Blaine	66,667	6,123,801	15,282,079	7,712,117	1,365,766	1,021,972	44,488	31,550,223	10,634,930	9,312,940	879,070	52,377,163	---	---	4,217,694	56,594,857
Blomkest	149	32,080	43,875	14,854	22,251	---	9,411	122,471	30,508	36,003	2,296	191,278	---	---	7,000	198,278
Blooming Prairie	1,992	349,944	518,952	240,781	234,121	11,405	2,613	1,357,816	182,563	186,973	90,734	1,818,086	---	34,000	252,307	2,104,393
Bloomington	89,654	7,940,332	35,379,797	12,222,664	10,892,985	27,523,867	8,500,357	102,460,002	27,417,190	8,840,000	1,969,007	140,686,199	4,615,000	1,122,454	8,199,200	154,622,853
Blue Earth	3,204	498,520	803,826	1,186,649	428,478	631,511	205,191	3,754,175	4,853,860	1,141,524	402,409	10,151,968	---	50,000	400,103	10,602,071
Bluffton	216	39,287	40,697	17,102	6,979	---	---	104,065	---	9,513	327	113,905	---	---	60,000	173,905
Bock	108	28,884	1,660	8,116	---	---	1,521	40,181	---	---	---	40,181	---	---	---	40,181
Borup	104	15,917	6,789	10,819	3,725	---	167	37,417	5,219	---	---	42,636	---	---	---	42,636
Bovey	796	194,021	267,964	209,554	47,479	130,520	16,420	865,958	7,669	152,448	39,464	1,065,539	---	---	11,008	1,076,547
Bowlus	287	32,459	71,171	20,053	11,270	5,746	---	140,699	75,214	---	---	215,913	---	---	44,347	260,260
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	155	108,514	39,189	21,096	1,376	---	25,156	195,331	9,150	---	---	204,481	---	---	---	204,481
Braham	1,804	336,617	649,628	329,418	8,702	88,947	---	1,413,312	360,898	252,362	69,822	2,096,394	---	---	279,292	2,375,686
Brainerd	13,732	2,063,118	5,149,624	1,256,997	1,257,594	2,325,936	2,050,854	14,104,123	4,609,484	2,053,546	201,247	20,968,400	---	50,471	1,011,608	22,030,479
Brandon	495	157,387	25,705	61,738	4,688	46,242	6,802	302,562	32,922	141,936	30,503	507,923	4,000	---	14,592	526,515
Breckenridge	3,298	414,192	968,469	740,042	369,670	250,838	15,600	2,758,811	690,398	655,923	96,505	4,201,637	---	---	541,318	4,742,955
Breezy Point	2,485	430,846	898,813	507,129	7,746	16,340	21,837	1,882,711	77,047	225,000	31,150	2,215,908	---	---	184,300	2,400,208
Brewster	481	129,696	90,744	60,316	13,523	2,964	52,197	349,440	149,397	75,000	20,938	594,775	---	103,000	---	697,775
Bricelyn	346	78,130	36,149	96,626	8,251	---	1,202	220,358	90,074	10,000	5,980	326,412	---	15,000	---	341,412
Brook Park	126	52,067	44,241	10,173	264	---	---	106,745	---	---	---	106,745	---	---	2,000	108,745

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
Brooklyn Center	32,299	4,155,932	11,406,837	2,343,902	2,793,889	2,098,968	164,544	22,964,072	9,811,817	3,275,978	753,187	36,805,054	---	1,079,601	3,529,637	41,414,292
Brooklyn Park	81,679	5,841,272	29,886,137	6,702,223	9,453,558	4,710,683	---	56,593,873	8,258,462	3,865,000	1,451,859	70,169,194	---	708,305	8,797,181	79,674,680
Brooks	136	19,426	3,908	3,774	9,942	8,852	7,683	53,585	---	---	---	53,585	---	---	---	53,585
Brookston	124	20,996	4,200	20,423	12,347	---	---	57,966	---	---	---	57,966	---	---	---	57,966
Brooten	747	145,696	149,993	134,767	34,831	---	7,687	472,974	1,711,239	97,000	35,258	2,316,471	---	---	---	2,316,471
Browerville	789	93,047	78,640	203,073	21,544	---	---	396,304	2,833,481	89,866	18,059	3,337,710	---	22,056	---	3,359,766
Browns Valley	559	324,669	295,730	109,215	111,622	898	---	842,134	90,994	---	---	933,128	---	---	---	933,128
Brownsdale	683	74,560	80,890	172,873	46,064	---	---	374,387	60,647	104,317	25,385	564,736	---	---	---	564,736
Brownsville	489	48,697	42,734	97,043	20,859	43,238	---	252,571	51,380	92,264	33,081	429,296	---	2,592	2,880	434,768
Brownton	717	175,106	272,612	544,917	62,945	31	55,183	1,110,794	2,995,101	190,952	140,427	4,437,274	---	---	22,476	4,459,750
Bruno	98	29,717	18,359	18,903	803	---	4,796	72,578	---	---	---	72,578	---	---	---	72,578
Buckman	299	29,615	1,496	18,576	5,963	3,420	---	59,070	---	---	---	59,070	---	---	---	59,070
Buffalo	16,479	1,382,946	3,280,115	1,375,594	1,886,873	190,395	1,261,234	9,377,157	1,475,115	2,662,080	759,686	14,274,038	---	---	2,494,195	16,768,233
Buffalo Lake	674	205,876	259,780	110,059	31,505	106,712	---	713,932	3,703,438	179,928	236,551	4,833,849	---	41,798	127,435	5,003,082
Buhl	980	349,685	103,023	263,413	102,883	22,619	4,022	845,645	87,583	40,000	3,713	976,941	---	165,925	124,492	1,267,358
Burnsville	62,657	5,683,627	22,876,951	3,913,743	3,871,620	886,463	1,319,087	38,551,491	13,846,217	4,487,329	1,543,220	58,428,257	16,784,136	961,828	3,914,043	80,088,264
Burtrum	138	18,375	9,537	13,019	5,365	---	401	46,697	8,159	---	---	54,856	---	---	---	54,856
Butterfield	572	90,708	65,898	120,485	42,310	8,056	2,972	330,429	99,265	14,000	8,400	452,094	---	---	1,235	453,329
Byron	5,770	319,374	691,686	530,500	289,539	130,557	---	1,961,656	3,213,657	477,192	265,344	5,917,849	---	---	615,961	6,533,810
Caledonia	2,824	295,643	1,039,672	476,751	339,303	42,479	---	2,193,848	1,326,445	169,559	32,942	3,722,794	---	---	651,387	4,374,181
Callaway	231	64,618	132,818	50,442	156,744	---	10,269	414,891	---	---	---	414,891	---	276,105	80,319	771,315
Calumet	348	95,115	45,110	165,729	51,893	---	673	358,520	34,245	24,950	5,033	422,748	---	---	---	422,748
Cambridge	8,977	1,177,822	2,732,451	1,337,423	446,621	1,679,592	188,105	7,562,014	3,608,957	1,138,591	141,136	12,450,698	---	100,000	1,994,645	14,545,343
Campbell	141	24,909	29,707	21,901	15,835	---	1,616	93,968	34,906	---	---	128,874	---	---	---	128,874
Canby	1,723	404,551	317,444	307,868	239,030	348,082	115,045	1,732,020	800,259	162,316	262,702	2,957,297	---	---	---	2,957,297
Cannon Falls	4,119	930,460	1,357,652	641,491	895,374	194,392	---	4,019,369	2,878,076	639,688	181,633	7,718,766	---	4,165	129,270	7,852,201
Canton	349	152,106	49,040	108,539	6,666	412	---	316,763	---	3,811	1,345	321,919	---	---	---	321,919
Carlos	499	83,102	94,002	49,073	28,882	---	---	255,059	242,495	205,000	12,838	715,392	---	---	36,963	752,355
Carlton	979	142,515	117,987	132,774	82,415	19,829	10,405	505,925	189,964	30,000	41,662	767,551	---	---	79,000	846,551
Carver	4,727	895,073	726,799	672,550	62,239	230,387	127,180	2,714,228	2,825,046	470,000	273,931	6,283,205	---	329,687	355,338	6,968,230
Cass Lake	760	160,526	296,636	122,962	32,866	21,559	38,300	672,849	63,140	---	---	735,989	---	---	---	735,989

[1] Failed to meet reporting deadline.
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**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Cedar Mills	43	16,842	---	1,166	---	---	---	18,008	---	---	---	18,008	---	3,500	---	21,508
Center City	622	118,633	89,994	46,022	12,985	---	---	267,634	467,695	41,200	28,450	804,979	---	47,855	30,023	882,857
Centerville	4,047	503,589	1,339,721	342,283	130,525	5,750	28,136	2,350,004	2,587	2,881,179	192,072	5,425,842	---	---	250,000	5,675,842
Ceylon	338	93,833	46,361	70,811	1,943	---	44,320	257,268	9,901	8,800	315	276,284	---	162,000	---	438,284
Champlin	23,927	1,860,106	5,059,913	7,379,041	1,313,755	1,871,254	14,433	17,498,502	7,582,411	385,000	90,681	25,556,594	---	549,600	8,756,708	34,862,902
Chandler	255	56,362	38,946	71,067	14,916	11,835	---	193,126	12,821	---	---	205,947	---	15,350	9,210	230,507
Chanhasseen	26,266	3,078,940	3,593,877	3,847,782	2,631,411	60,000	1,397	13,213,407	4,824,061	5,985,000	295,294	24,317,762	---	7,223	6,362,093	30,687,078
Chaska	27,622	5,587,266	6,193,049	6,470,460	2,388,732	3,183,480	12,240	23,835,227	8,295,131	2,901,859	1,630,769	36,662,986	---	2,488,661	2,763,544	41,915,191
Chatfield	2,881	655,243	1,022,854	420,523	609,564	509,953	---	3,218,137	1,997,229	315,000	194,830	5,725,196	---	24,984	437,332	6,187,512
Chickamaw Beach	113	11,578	6,788	11,340	220	---	---	29,926	42,193	---	---	72,119	---	---	---	72,119
Chisago City	5,414	444,403	872,010	329,333	597,764	132,519	586	2,376,615	2,461,773	560,000	236,319	5,634,707	2,750,000	---	139,776	8,524,483
Chisholm	4,937	1,057,451	1,832,126	777,892	575,991	529,761	107,126	4,880,347	1,745,380	142,203	17,932	6,785,862	---	574,503	---	7,360,365
Chokio	389	75,916	43,176	100,600	13,440	56,622	1,588	291,342	135,135	45,000	8,878	480,355	---	---	---	480,355
Circle Pines	5,076	521,098	1,436,888	192,604	372,852	5,976	50,607	2,580,025	5,329,819	1,175,000	306,397	9,391,241	16,000	---	415,000	9,822,241
Clara City	1,318	338,498	285,229	223,152	137,005	84,221	---	1,068,105	1,824,571	407,622	254,579	3,554,877	3,883	9,536	22,372	3,590,668
Claremont	535	159,159	218,263	116,458	29,769	264,533	---	788,182	148,682	32,000	26,753	995,617	---	81,365	18,060	1,095,042
Clarissa	663	142,553	54,982	71,490	15,552	22,474	2,304	309,355	3,810,351	---	---	4,119,706	---	---	46,210	4,165,916
Clarkfield	812	276,181	170,600	158,252	138,126	71,079	32,173	846,411	776,697	128,499	26,166	1,777,773	---	760,948	60,149	2,598,870
Clarks Grove	679	199,657	230,237	77,091	30,025	---	---	537,010	1,629,622	23,452	2,933	2,193,017	---	---	417,002	2,610,019
Clear Lake	619	113,595	231,706	135,914	34,430	---	---	515,645	114,544	17,977	2,947	651,113	---	40,000	27,395	718,508
Clearbrook	520	131,899	215,765	83,867	202,677	---	---	634,208	22,960	135,368	14,073	806,609	---	---	---	806,609
Clearwater	1,796	407,985	398,942	281,007	82,767	8,911	---	1,179,612	501,225	310,000	58,570	2,049,407	---	---	51,195	2,100,602
Clements	140	43,880	21,420	25,696	479	---	8,212	99,687	32,936	9,848	603	143,074	---	---	---	143,074
Cleveland	735	96,991	214,256	116,724	18,489	1,439	---	447,899	49,681	117,494	19,096	634,170	---	---	103,798	737,968
Climax	267	46,676	49,662	79,912	13,281	570	---	190,101	1,136,537	1,110,065	29,262	2,465,965	---	112,721	---	2,578,686
Clinton	419	134,175	62,785	109,819	304	374,698	9,679	691,460	6,890	14,519	2,389	715,258	---	---	---	715,258
Clitherall	115	20,221	710	6,579	---	---	1,617	29,127	---	---	---	29,127	---	---	---	29,127
Clontarf	150	43,274	67,986	12,575	---	---	12,547	136,382	---	13,100	3,003	152,485	---	31,597	33,187	217,269
Cloquet	12,347	1,076,952	3,066,519	1,171,025	1,431,037	335,706	12,676	7,093,915	8,427,054	655,000	358,568	16,534,537	1,035,000	---	1,634,847	19,204,384
Coates	168	23,302	11,593	5,384	2,116	---	---	42,395	---	---	---	42,395	---	---	1,694	44,089
Cobden	30	6,943	2,399	4,033	1,037	---	---	14,412	---	---	---	14,412	---	---	---	14,412

[1] Failed to meet reporting deadline.
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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Cohasset	2,738	837,697	230,609	414,869	487,995	12,876	28,601	2,012,647	828,464	---	---	2,841,111	---	---	1,782,606	4,623,717
Cokato	2,762	317,628	795,382	480,443	392,555	105,181	380	2,091,569	606,920	205,000	201,167	3,104,656	---	---	403,400	3,508,056
Cold Spring	4,201	336,525	1,476,158	449,614	140,406	235,607	---	2,638,310	413,364	881,460	211,393	4,144,527	7,226	---	966,238	5,117,991
Coleraine	1,947	481,207	341,028	346,550	150,673	42,521	---	1,361,979	32,536	299,669	39,535	1,733,719	---	---	143,062	1,876,781
Cologne	1,841	389,386	446,937	314,764	180,106	---	---	1,331,193	450,197	2,840,000	238,455	4,859,845	---	---	---	4,859,845
Columbia Heights	20,840	2,332,354	6,552,207	3,261,526	2,965,034	524,398	133,569	15,769,088	1,683,040	1,240,000	728,356	19,420,484	---	891	5,120,651	24,542,026
Columbus	3,950	780,522	660,168	535,614	61,179	191,597	19,438	2,248,518	271,777	3,588,000	426,409	6,534,704	---	---	1,215,126	7,749,830
Comfrey	353	117,372	120,443	103,882	47,649	113,128	29,229	531,703	99,418	13,888	22,684	667,693	---	---	77,290	744,983
Comstock	92	22,732	3,500	5,188	55	---	245	31,720	---	---	---	31,720	---	---	---	31,720
Conger	134	36,368	13,389	10,438	8,049	---	13,511	81,755	29,069	---	---	110,824	---	10,000	---	120,824
Cook	547	177,917	459,066	119,922	133,839	22,223	151,383	1,064,350	476,499	24,650	15,853	1,581,352	---	---	88,686	1,670,038
Coon Rapids	63,899	5,626,690	16,231,263	5,855,510	5,211,867	2,258,682	309,606	35,493,618	10,936,300	2,670,000	1,191,911	50,291,829	---	556,575	3,695,265	54,543,669
Corcoran	5,831	1,099,387	1,875,325	1,333,393	96,074	---	11,376	4,415,555	3,332,807	569,000	197,151	8,514,513	---	---	515,000	9,029,513
Correll	30	16,733	170	3,920	600	---	---	21,423	---	---	---	21,423	---	---	---	21,423
Cosmos	453	153,462	128,054	81,566	42,673	---	51,713	457,468	356,090	148,031	14,144	975,733	---	---	9,173	984,906
Cottage Grove	37,341	2,834,343	9,468,820	4,356,262	4,243,305	662,717	500,047	22,065,494	21,628,684	3,595,000	1,123,547	48,412,725	---	---	4,649,003	53,061,728
Cottonwood	1,237	214,883	227,302	256,122	35,979	17,373	3,140	754,799	511,494	142,000	79,278	1,487,571	---	---	53,000	1,540,571
Courtland	666	67,942	40,125	65,183	11,576	28,250	325	213,401	5,171	162,500	3,223	384,295	---	---	113,047	497,342
Cromwell	240	154,638	131,322	6,842	10,758	63,664	---	367,224	---	35,686	5,755	408,665	---	---	---	408,665
Crookston	8,021	1,390,654	2,859,855	837,025	1,761,422	881,127	368,398	8,098,481	2,106,835	63,610	4,471	10,273,397	---	---	---	10,273,397
Crosby	2,360	468,042	1,065,111	386,458	993,843	154,092	31,660	3,099,206	426,023	236,577	13,845	3,775,651	---	---	---	3,775,651
Crosslake	2,275	695,927	836,656	467,761	377,955	20,214	35,709	2,434,222	1,515,029	332,268	55,697	4,337,216	---	1,500,000	---	5,837,216
Crystal	23,287	2,665,288	7,508,816	1,391,736	2,504,177	1,275,831	42,594	15,388,442	3,255,645	1,340,000	503,808	20,487,895	---	---	10,078,429	30,566,324
Currie	223	88,041	35,333	80,553	3,995	---	2,134	210,056	203,321	5,047	3,356	421,780	---	37,413	33,563	492,756
Cuyuna	341	46,352	100,489	50,400	10,575	---	25	207,841	230,138	5,230	8,450	451,659	---	---	---	451,659
Cyrus	289	81,945	45,393	42,516	5,168	---	---	175,022	24,130	4,743	2,190	206,085	---	---	9,866	215,951
Dakota	302	48,095	59,938	42,485	12,746	---	---	163,264	19,961	---	---	183,225	---	---	3,995	187,220
Dalton	250	114,652	62,548	23,933	8,957	28,446	66,611	305,147	5,759,199	---	---	6,064,346	---	---	---	6,064,346
Danube	461	94,520	162,048	153,581	20	65,955	---	476,124	86,652	---	---	562,776	---	---	88,025	650,801
Danvers	95	44,561	33,770	40,178	5,543	---	---	124,052	26,237	---	---	150,289	---	---	---	150,289
Darfur	102	55,142	47,095	30,629	6,337	---	---	139,203	211,236	7,000	6,374	363,813	---	---	10,374	374,187

[1] Failed to meet reporting deadline.
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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Darwin	355	43,360	10,231	13,510	20,538	---	22,450	110,089	179,886	---	---	289,975	---	---	---	289,975
Dassel	1,470	262,613	353,905	196,246	199,594	9,864	---	1,022,222	315,734	151,654	38,412	1,528,022	---	---	143,866	1,671,888
Dawson	1,455	330,233	398,237	355,574	251,845	202,470	14,260	1,552,619	123,868	278,982	83,740	2,039,209	---	19,079	14,746	2,073,034
Dayton	6,072	979,611	1,297,076	949,693	121,548	203,418	118,755	3,670,101	1,470,017	2,607,000	754,209	8,501,327	---	---	1,203,133	9,704,460
De Graff	119	54,363	1,975	14,260	---	---	---	70,598	---	---	8,805	79,403	---	---	---	79,403
Deephaven	3,878	715,877	1,658,233	529,865	105,113	---	---	3,009,088	755,141	---	---	3,764,229	---	---	---	3,764,229
Deer Creek	325	37,257	80,766	26,462	30,848	---	1,663	176,996	32,408	10,500	650	220,554	---	---	27,520	248,074
Deer River	925	315,593	622,180	210,114	44,393	8,465	7,360	1,208,105	1,497,082	47,355	38,410	2,790,952	---	1,519,439	66,836	4,377,227
Deerwood	535	159,836	401,916	141,238	56,126	340,000	34,056	1,133,172	13,238	58,927	24,152	1,229,489	---	---	30,000	1,259,489
Delano	6,187	905,203	826,321	545,898	1,160,640	850,938	3,484	4,292,484	1,745,937	1,105,000	660,930	7,804,351	---	---	2,585,096	10,389,447
Delavan	165	72,280	19,994	103,469	1,651	---	8,332	205,726	193,411	---	---	399,137	---	---	---	399,137
Delhi	65	15,269	1,171	7,376	---	---	2,882	26,698	7,050	3,683	1,586	39,017	---	13,970	---	52,987
Dellwood	1,135	168,785	119,242	78,668	---	275	33,384	400,354	620,000	165,000	4,360	1,189,714	---	---	---	1,189,714
Denham	37	5,766	2,162	13,925	---	---	---	21,853	---	---	---	21,853	8	---	---	21,861
Dennison	213	59,867	16,337	36,167	3,346	---	---	115,717	60,327	55,000	12,753	243,797	---	---	---	243,797
Dent	187	91,281	79,284	14,282	10,223	---	350	195,420	10,400	7,000	18,913	231,733	---	14,500	---	246,233
Detroit Lakes	9,475	1,051,390	2,421,634	2,303,629	1,244,283	672,630	252,169	7,945,735	10,531,870	4,073,316	813,744	23,364,665	---	---	2,413,564	25,778,229
Dexter	341	63,315	47,395	102,248	1,813	---	---	214,771	60,431	18,500	5,462	299,164	---	30,000	7,065	336,229
Dilworth	4,514	557,212	1,058,857	419,072	172,029	31,079	---	2,238,249	8,418,340	1,362,266	369,869	12,388,724	---	---	---	12,388,724
Dodge Center	2,764	463,342	360,739	392,126	399,714	239,407	77,289	1,932,617	844,177	435,000	63,460	3,275,254	---	---	690,098	3,965,352
Donaldson	36	11,391	1,716	9,846	3,491	---	2,899	29,343	---	---	---	29,343	---	---	---	29,343
Donnelly	224	38,341	37,018	16,248	7,480	---	---	99,087	9,469	30,000	10,327	148,883	---	12,451	---	161,334
Doran	40	7,463	2,343	6,113	2,922	---	6,255	25,096	591	---	---	25,687	---	---	---	25,687
Dover	759	151,009	91,348	60,612	14,204	---	---	317,173	157,769	280,783	15,582	771,307	---	---	24,280	795,587
Dovray	55	20,501	16,890	13,969	6,998	14,162	354	72,874	10,572	---	---	83,446	---	---	5,019	88,465
Duluth	87,213	29,104,139	43,258,993	12,236,956	13,519,477	14,566,058	---	112,685,623	25,230,979	11,625,477	5,812,626	155,354,705	---	705,015	16,692,377	172,752,097
Dumont	86	35,048	20,618	39,493	5,074	---	---	100,233	---	---	---	100,233	---	---	---	100,233
Dundas	1,571	296,554	425,941	281,799	128,022	56,934	---	1,189,250	1,034,494	98,993	54,260	2,376,997	---	---	87,753	2,464,750
Dundee	65	38,574	1,000	3,862	5,595	---	551	49,582	42,812	2,000	2,280	96,674	66,791	---	---	163,465
Dunnell	163	56,050	61,732	51,374	947	---	---	170,103	9,909	---	---	180,012	---	---	---	180,012
Eagan	68,347	7,777,108	19,118,732	4,389,187	5,726,005	399,808	---	37,410,840	23,838,453	3,985,000	666,366	65,900,659	---	---	7,332,949	73,233,608

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Eagle Bend	519	175,985	159,235	103,274	27,613	23,710	---	489,817	4,696,573	178,000	69,857	5,434,247	---	---	53,454	5,487,701
Eagle Lake	3,137	425,169	431,878	152,241	87,179	106,688	181,750	1,384,905	266,118	231,260	79,277	1,961,560	---	---	---	1,961,560
East Bethel	12,029	1,282,457	1,888,568	894,455	419,867	142,835	98,599	4,726,781	1,844,741	360,000	635,335	7,566,857	---	---	1,232,000	8,798,857
East Grand Forks	8,875	1,414,706	4,323,543	1,249,876	2,390,772	547,356	653,117	10,579,370	3,527,284	2,644,000	416,116	17,166,770	---	32,500	891,314	18,090,584
East Gull Lake	1,034	239,580	39,710	128,046	11,851	---	11,184	430,371	11,507	272,000	50,596	764,474	---	---	---	764,474
Easton	189	59,631	51,672	54,061	9,959	---	---	175,323	59,648	---	---	234,971	---	---	---	234,971
Echo	258	109,705	51,905	86,430	30	---	---	248,070	738,868	1,756,764	9,887	2,753,589	---	---	125,000	2,878,589
Eden Prairie	63,456	6,324,923	20,730,931	5,872,135	12,161,014	3,332,415	141,287	48,562,705	9,816,539	3,826,277	988,230	63,193,751	66,154	54,179	3,302,787	66,616,871
Eden Valley	1,044	291,614	335,025	414,004	106,869	69,201	4,394	1,221,107	907,531	129,916	51,542	2,310,096	---	---	49,988	2,360,084
Edgerton	1,122	238,661	208,101	266,142	115,864	1,000	1,000	830,768	56,251	48,479	28,527	964,025	---	---	---	964,025
Edina	52,535	7,409,646	20,323,076	8,682,928	5,202,962	1,055,043	165,601	42,839,256	19,752,836	5,523,369	2,099,594	70,215,055	9,480,000	---	5,139,771	84,834,826
Effie	131	35,575	608	5,374	14,419	---	---	55,976	---	---	---	55,976	---	---	---	55,976
Eitzen	242	27,772	58,449	132,019	---	8,464	4,032	230,736	12,735	---	---	243,471	---	---	---	243,471
Elba	148	14,944	5,601	17,253	2,293	---	2,283	42,374	---	20,000	1,435	63,809	---	---	74	63,883
Elbow Lake	1,172	530,938	73,998	108,453	151,538	242,764	238,086	1,345,777	4,070,103	448,740	50,027	5,914,647	---	9,000	92,500	6,016,147
Elgin	1,102	186,820	328,207	135,051	120,380	74,722	14,630	859,810	459,280	23,000	12,886	1,354,976	---	---	102,498	1,457,474
Elizabeth	168	70,827	44,325	20,673	532	---	---	136,357	7,718	---	---	144,075	---	---	---	144,075
Elk River	24,891	3,733,746	7,325,724	1,827,182	3,438,103	1,499,229	48,463	17,872,447	2,431,103	1,575,000	507,661	22,386,211	---	45,000	1,245,397	23,676,608
Elko New Market	4,769	766,790	977,995	288,743	163,445	122,241	---	2,319,214	525,130	642,479	123,190	3,610,013	---	---	772,065	4,382,078
Elkton	141	23,996	6,461	5,945	4,004	---	---	40,406	---	---	---	40,406	---	---	2,500	42,906
Ellendale	672	291,042	139,930	62,436	19,486	12,598	43,103	568,595	103,128	67,355	24,625	763,703	---	---	119,084	882,787
Ellsworth	467	142,834	49,734	37,877	8,198	---	5,102	243,745	11,970	21,108	720	277,543	---	---	277,637	555,180
Elmdale	106	4,951	2,518	17,436	12,184	---	8,399	45,488	22,200	---	---	67,688	---	---	---	67,688
Elmore	584	178,026	135,129	136,144	59,914	8,365	3,725	521,303	23,957	30,000	13,927	589,187	---	142,000	32,000	763,187
Elrosa	216	16,911	40,471	10,827	14,000	28,358	206	110,773	47,640	---	---	158,413	---	---	501	158,914
Ely	3,410	813,343	1,146,231	1,274,055	485,042	586,821	324,973	4,630,465	3,891,060	264,318	144,493	8,930,336	---	---	133,990	9,064,326
Elysian	712	204,694	205,330	145,700	38,266	28,377	1,606	623,973	1,535,520	171,844	99,697	2,431,034	---	---	134,127	2,565,161
Emily	857	322,359	220,501	226,894	44,803	1,001	33,669	849,227	451,561	191,756	41,678	1,534,222	---	---	34,211	1,568,433
Emmons	365	126,224	12,382	46,146	---	---	---	184,752	---	---	---	184,752	---	8,134	---	192,886
Erhard	146	43,083	2,749	9,440	3,191	---	141	58,604	17,738	---	---	76,342	---	---	---	76,342
Erskine	492	114,009	112,568	80,738	33,568	---	---	340,883	19,194	11,412	930	372,419	---	40,000	---	412,419

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Evan	79	6,836	3,628	13,873	---	---	---	24,337	---	---	---	24,337	---	14,205	---	38,542
Evansville	603	72,104	55,513	155,922	10,135	15,278	3,276	312,228	166,522	218,000	56,237	752,987	---	---	591,713	1,344,700
Eveleth	3,609	977,325	1,903,283	1,038,738	623,947	374,332	104,616	5,022,241	1,038,750	205,454	98,999	6,365,444	---	83,757	230,914	6,680,115
Excelsior	2,321	597,024	1,058,343	213,101	240,583	---	22,312	2,131,363	841,880	93,333	87,383	3,153,959	---	---	657,377	3,811,336
Eyota	1,973	231,777	231,013	205,089	95,649	99,551	---	863,079	2,632,090	312,000	161,581	3,968,750	---	---	354,359	4,323,109
Fairfax	1,152	279,808	399,572	231,467	202,509	216,113	81,342	1,410,811	1,059,218	269,685	205,545	2,945,259	---	1,363,483	221,540	4,530,282
Fairmont	10,307	1,338,520	3,460,352	1,663,997	1,513,721	460,165	681,197	9,117,952	2,177,252	2,430,000	302,763	14,027,967	---	---	1,447,281	15,475,248
Falcon Heights	5,479	691,557	1,291,072	282,795	112,641	34,656	96,836	2,509,557	693,758	150,000	46,673	3,399,988	---	---	61,770	3,461,758
Faribault	23,884	2,354,599	6,866,411	2,697,960	3,788,067	2,623,712	242,615	18,573,364	6,959,273	1,301,500	315,842	27,149,979	---	2,453	1,235,000	28,387,432
Farmington	22,880	2,246,453	5,911,351	2,050,311	1,660,495	105,881	107,498	12,081,989	1,597,191	5,180,000	503,061	19,362,241	---	132,975	1,808,090	21,303,306
Farwell	50	25,464	2,068	19,104	1,300	---	---	47,936	---	---	---	47,936	---	---	---	47,936
Federal Dam	112	38,520	3,510	12,682	50	---	1,225	55,987	---	3,566	1,147	60,700	---	---	---	60,700
Felton	173	33,827	16,312	11,011	7,213	---	---	68,363	392	11,000	11,250	91,005	---	---	---	91,005
Fergus Falls	13,747	2,127,504	4,277,152	2,210,008	2,983,326	2,383,823	339,198	14,321,011	8,063,489	1,894,780	407,410	24,686,690	---	114,450	1,777,946	26,579,086
Fertile	848	177,476	161,071	165,235	95,808	12,544	86,642	698,776	190,562	135,000	107,401	1,131,739	---	---	---	1,131,739
Fifty Lakes	405	205,964	37,101	122,007	---	---	---	365,072	227,200	17,969	5,075	615,316	---	---	---	615,316
Finlayson	306	80,951	61,906	73,417	24,934	---	---	241,208	---	33,017	10,890	285,115	---	61,920	---	347,035
Fisher	429	91,049	72,023	75,840	---	3,814	---	242,726	82,705	---	---	325,431	---	---	---	325,431
Flensburg	226	50,273	17,935	27,345	2,485	---	---	98,038	7,705	---	---	105,743	---	---	---	105,743
Floodwood	518	112,262	431,150	67,335	47,960	---	1,612	660,319	33,421	33,360	10,789	737,889	---	---	18,415	756,304
Florence	39	12,860	250	16,043	1,620	---	---	30,773	---	---	---	30,773	---	---	---	30,773
Foley	2,732	526,249	562,413	245,941	131,140	5,681	8,043	1,479,467	3,232,717	425,000	156,749	5,293,933	---	---	253,050	5,546,983
Forada	163	51,613	102,822	35,031	1,154	---	---	190,620	24,520	61,094	10,162	286,396	---	---	---	286,396
Forest Lake	20,598	1,611,201	5,323,082	2,731,339	542,724	1,930,632	301,118	12,440,096	2,193,021	1,676,385	844,914	17,154,416	---	---	1,516,761	18,671,177
Foreston	528	151,401	68,025	52,183	3,865	---	6,394	281,868	12,433	25,000	20,563	339,864	---	---	---	339,864
Fort Ripley	69	10,238	1,063	9,446	1,400	---	1,480	23,627	9,468	---	---	33,095	---	---	1,325	34,420
Fosston	1,489	172,697	359,065	133,769	546,578	109,294	391,381	1,712,784	989,432	446,451	197,524	3,346,191	---	---	353,557	3,699,748
Fountain	417	77,608	56,406	55,238	12,617	---	2,456	204,325	40,694	---	---	245,019	---	---	2,808	247,827
Foxhome	115	11,342	2,283	9,380	15,185	---	---	38,190	---	---	---	38,190	---	---	---	38,190
Franklin	474	94,896	128,117	60,260	28,629	1,264	26,407	339,573	213,878	15,633	33,758	602,842	---	---	---	602,842
Frazee	1,405	230,867	329,988	144,083	47,531	16,810	71,474	840,753	220,552	137,000	42,014	1,240,319	---	---	197,347	1,437,666

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Freeborn	277	98,201	17,479	11,479	927	---	---	128,086	12,500	---	---	140,586	---	12,000	1,500	154,086
Freeport	685	150,239	112,278	114,361	9,975	22,969	---	409,822	53,342	285,000	24,799	772,963	---	---	351,707	1,124,670
Fridley	28,824	3,723,824	8,724,212	2,375,161	2,434,813	5,675,597	502,447	23,436,054	31,737,935	1,390,000	1,764,643	58,328,632	---	---	7,457,228	65,785,860
Frost	186	54,696	51,640	66,951	37,392	5,882	1,365	217,926	7,243	19,644	8,720	253,533	---	---	---	253,533
Fulda	1,272	164,892	410,097	303,775	112,056	166,120	---	1,156,940	219,844	533,124	51,136	1,961,044	---	---	125,096	2,086,140
Funkley [1]	10	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	361	78,159	75,925	74,411	5,453	86,745	---	320,693	134,117	37,505	15,662	507,977	---	---	1,000	508,977
Garrison	215	73,729	219,620	43,561	11,038	---	6,052	354,000	---	90,946	12,208	457,154	---	---	---	457,154
Garvin	135	46,154	23,545	34,609	8,393	21,379	---	134,080	31,395	1,054	---	166,529	---	---	---	166,529
Gary	202	132,028	36,143	55,921	49,041	---	2,748	275,881	40,757	---	---	316,638	---	---	---	316,638
Gaylord	2,282	409,281	753,880	181,836	382,847	264,412	445	1,992,701	1,728,330	3,138,305	429,982	7,289,318	---	---	50,000	7,339,318
Gem Lake	454	148,708	98,480	53,627	---	139,528	---	440,343	541,567	60,000	71,987	1,113,897	---	405,805	81,024	1,600,726
Geneva	530	208,530	25,793	53,416	31,066	---	---	318,805	---	---	---	318,805	---	---	15,904	334,709
Genola	75	19,258	802	7,750	396	---	3,793	31,999	---	---	---	31,999	---	---	---	31,999
Georgetown	82	15,840	2,934	27,412	8,746	---	1,435	56,367	11,949	---	---	68,316	---	---	---	68,316
Ghent	363	68,242	48,992	54,521	7,809	439,546	---	619,110	128,920	54,000	2,499	804,529	---	28,501	255,143	1,088,173
Gibbon	777	107,403	239,666	137,925	87,477	5,890	63,478	641,839	292,858	185,000	28,591	1,148,288	---	---	149,551	1,297,839
Gilbert	1,785	582,758	1,039,877	661,175	258,454	---	7,576	2,549,840	106,153	112,037	9,119	2,777,149	---	---	165,077	2,942,226
Gilman	235	49,026	5,338	2,831	35,263	---	---	92,458	---	---	---	92,458	---	---	---	92,458
Glencoe	5,520	1,017,626	1,420,473	1,059,441	671,972	115,514	31,658	4,316,684	5,204,137	1,703,817	674,070	11,898,708	---	---	758,252	12,656,960
Glenville	595	74,198	50,639	65,377	111,524	6,000	1,880	309,618	154,531	20,000	4,253	488,402	---	122,500	21,207	632,109
Glenwood	2,573	377,232	745,676	243,715	374,870	272,025	129,286	2,142,804	2,418,054	52,564	116,452	4,729,874	---	---	602,765	5,332,639
Glyndon	1,404	490,980	472,431	96,153	13,149	107,000	143,085	1,322,798	302,138	252,074	140,126	2,017,136	---	---	167,063	2,184,199
Golden Valley	21,580	4,465,304	7,800,866	2,823,251	2,666,110	172,938	---	17,928,469	13,071,962	5,715,000	2,426,163	39,141,594	6,345,000	1,639,735	5,246,409	52,372,738
Gonvick	287	83,905	61,928	74,568	10,885	10,048	---	241,334	14,989	21,370	588	278,281	---	7,875	---	286,156
Good Thunder	529	118,082	210,109	101,610	37,531	35,000	---	502,332	450,769	---	---	953,101	---	---	---	953,101
Goodhue	1,165	102,178	296,937	127,655	39,709	210,808	---	777,287	318,683	120,000	56,246	1,272,216	---	273,835	294,294	1,840,345
Goodridge	140	48,240	12,656	11,133	---	---	---	72,029	---	9,516	301	81,846	---	---	---	81,846
Goodview	4,168	528,191	846,472	373,882	33,932	2,791	---	1,785,268	660,068	349,835	79,018	2,874,189	---	---	143,712	3,017,901
Graceville	565	150,505	159,448	164,255	42,584	5,944	286,745	809,481	55,497	107,517	48,117	1,020,612	---	---	---	1,020,612
Granada	272	42,508	32,799	32,163	2,881	362	214	110,927	18,000	---	---	128,927	---	---	---	128,927

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Grand Marais	1,410	504,304	203,069	315,946	1,271,648	32,143	---	2,327,110	281,337	295,000	185,543	3,088,990	---	1,873	294,886	3,385,749
Grand Meadow	1,211	128,915	406,338	69,438	143,870	49,113	472	798,146	509,584	328,651	49,806	1,686,187	---	---	123,556	1,809,743
Grand Rapids	11,392	2,180,810	3,608,088	2,078,915	2,119,301	1,351,750	454,080	11,792,944	4,976,704	5,477,431	738,625	22,985,704	---	---	2,125,540	25,111,244
Granite Falls	2,762	437,530	868,230	464,046	621,027	353,910	241,404	2,986,147	2,837,006	540,000	230,154	6,593,307	---	31,725	1,021,635	7,646,667
Grant	4,105	309,035	462,159	538,289	---	---	59,010	1,368,493	1,806	---	---	1,370,299	---	---	---	1,370,299
Grasston	168	45,639	2,785	27,491	1,397	---	3,616	80,928	---	---	---	80,928	---	---	---	80,928
Green Isle	567	237,039	102,393	59,400	30,402	13,953	---	443,187	31,919	365,433	98,588	939,127	---	---	44,400	983,527
Greenbush	713	143,340	81,259	257,386	168,420	26,471	---	676,876	212,417	7,268	1,376	897,937	---	20,000	22,203	940,140
Greenfield	2,904	479,097	413,798	499,930	7,825	---	46,889	1,447,539	84,699	385,000	38,246	1,955,484	---	---	---	1,955,484
Greenwald	238	10,402	2,955	18,289	2,450	---	125	34,221	2,115	9,000	7,657	52,993	87	---	12,000	65,080
Greenwood	706	124,781	425,498	182,246	7,179	---	43,200	782,904	138,526	---	---	921,430	---	---	256,573	1,178,003
Grey Eagle	335	59,988	71,506	47,534	36,961	---	59	216,048	234,534	36,642	9,361	496,585	---	---	126,023	622,608
Grove City	620	143,378	198,651	57,485	47,443	---	---	446,957	562,880	6,000	523	1,016,360	---	---	58,759	1,075,119
Grygla	229	62,302	35,745	56,546	26,554	2,222	30,266	213,635	38,000	24,780	8,690	285,105	---	---	12,254	297,359
Gully	59	12,530	1,882	12,776	11,570	---	25	38,783	---	---	---	38,783	---	---	---	38,783
Hackensack	322	54,910	44,957	99,904	27,865	---	3,631	231,267	32,610	---	---	263,877	---	---	5,591	269,468
Hadley	58	28,965	2,110	20,554	4,321	---	---	55,950	---	1,912	---	57,862	---	5,000	---	62,862
Hallock	927	191,722	270,484	195,723	158,895	43,798	29,339	889,961	655,870	311,000	61,811	1,918,642	---	---	---	1,918,642
Halma	48	8,384	1,349	6,791	1,950	---	3,721	22,195	---	---	---	22,195	---	---	---	22,195
Halstad	581	50,811	129,011	131,481	76,708	---	---	388,011	147,396	2,500	3,758	541,665	---	---	6,000	547,665
Ham Lake	16,394	1,043,781	1,930,686	1,045,888	268,647	73,631	70,184	4,432,817	2,501,605	186,524	53,192	7,174,138	---	---	1,247,000	8,421,138
Hamburg	513	236,019	101,731	93,688	73,597	---	1,585	506,620	455,490	15,000	4,221	981,331	---	6,800	193,424	1,181,555
Hammond	114	44,663	3,159	11,258	6,971	---	---	66,051	5,903	---	---	71,954	---	10,769	---	82,723
Hampton	706	169,467	16,737	77,553	12,697	---	2,525	278,979	41,622	114,000	61,231	495,832	---	85,351	113,403	694,586
Hancock	763	113,441	69,332	60,341	40,757	380	---	284,251	285,292	56,821	19,386	645,750	---	---	151,228	796,978
Hanley Falls	275	83,397	46,085	55,866	9,133	---	---	194,481	16,404	62,573	13,936	287,394	---	10,000	---	297,394
Hanover	3,476	459,614	445,308	337,203	34,654	40,264	40,446	1,357,489	1,247,568	240,000	63,005	2,908,062	---	---	622,775	3,530,837
Hanska	369	81,279	47,564	81,764	63,357	26,420	580	300,964	162,168	128,745	57,771	649,648	---	---	8,500	658,148
Harding	119	22,781	523	5,513	4,780	---	7,372	40,969	---	---	---	40,969	---	---	---	40,969
Hardwick	186	56,170	27,112	44,156	3,373	---	---	130,811	123,069	---	---	253,880	---	---	---	253,880
Harmony	1,026	109,973	385,454	193,446	296,063	215,496	---	1,200,432	424,317	323,000	45,989	1,993,738	---	---	451,666	2,445,404

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Harris	1,158	97,613	83,181	108,984	9,435	---	---	299,213	6,750	---	---	305,963	---	---	---	305,963
Hartland	308	64,316	23,481	52,480	3,852	---	---	144,129	11,050	69,896	13,326	238,401	---	---	---	238,401
Hastings	23,139	2,800,943	9,091,243	1,784,833	2,956,232	1,253,532	34,158	17,920,941	4,643,829	3,295,000	501,518	26,361,288	---	275,000	104,358	26,740,646
Hatfield	47	8,035	2,812	3,598	1,120	---	---	15,565	23,860	---	---	39,425	---	---	---	39,425
Hawley	2,236	312,475	530,329	187,372	143,528	147,247	400,733	1,721,684	846,409	1,181,235	161,627	3,910,955	208,768	---	362,088	4,481,811
Hayfield	1,342	253,915	224,314	288,034	67,638	122,767	22,595	979,263	44,503	217,353	54,954	1,296,073	---	---	83,815	1,379,888
Hayward	251	124,505	37,872	20,225	---	---	---	182,602	57,280	10,000	3,870	253,752	---	---	---	253,752
Hazel Run	61	12,852	1,859	7,007	1,400	---	350	23,468	---	---	---	23,468	---	---	---	23,468
Hector	1,076	299,160	327,608	158,270	83,666	45,474	109,663	1,023,841	344,535	22,028	7,328	1,397,732	---	429,182	304,573	2,131,487
Heidelberg	127	51,420	3,733	4,506	---	---	358	60,017	---	---	---	60,017	---	---	---	60,017
Henderson	925	164,542	241,460	142,777	87,292	27,998	---	664,069	583,934	333,000	84,271	1,665,274	---	---	97,100	1,762,374
Hendricks	709	141,588	112,563	193,177	176,152	18,354	2,630	644,464	338,010	45,487	41,814	1,069,775	---	---	250,714	1,320,489
Hendrum	288	65,643	45,480	70,079	7,049	914	---	189,165	1,104	75,939	20,723	286,931	---	16,742	54,412	358,085
Henning	825	142,618	197,576	151,658	30,310	185,773	23,273	731,208	163,061	6,280	2,636	903,185	---	---	---	903,185
Henriette	89	33,060	---	2,400	3,000	---	---	38,460	---	---	---	38,460	---	---	4,500	42,960
Herman	433	90,822	111,195	154,891	11,433	48,410	73,582	490,333	448,610	69,060	14,610	1,022,613	---	45,000	30,000	1,097,613
Hermantown	9,731	843,997	3,168,468	816,387	137,841	1,073,735	2,365	6,042,793	10,590,078	4,919,533	716,771	22,269,175	---	2,000	1,733,952	24,005,127
Heron Lake	672	141,441	198,398	104,231	56,468	65,308	30	565,876	65,609	71,890	17,100	720,475	---	60,000	113,993	894,468
Hewitt	254	97,841	22,623	20,865	6,762	---	---	148,091	---	18,000	1,912	168,003	---	---	6,895	174,898
Hibbing	16,353	3,676,565	6,610,260	3,258,645	2,943,414	775,875	697,005	17,961,764	5,993,901	562,384	159,784	24,677,833	---	1,920,000	2,554,691	29,152,524
Hill City	622	122,915	251,004	112,437	50,314	---	9,334	546,004	196,339	70,363	33,110	845,816	---	---	112,235	958,051
Hillman [1]	40	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hills	668	100,465	59,869	72,596	48,155	7,785	---	288,870	91,574	---	2,056	382,500	---	---	---	382,500
Hilltop	794	394,781	373,215	186,350	3,722	---	20,109	978,177	6,257	---	---	984,434	---	3,073	---	987,507
Hinckley	1,902	497,450	359,774	361,649	87,129	13,647	---	1,319,649	233,039	55,804	80,277	1,688,769	---	---	9,000	1,697,769
Hitterdal	199	42,698	39,827	60,067	22,093	759	92	165,536	8,400	27,750	6,191	207,877	---	---	1,000	208,877
Hoffman	656	80,487	141,018	97,948	59,220	77,496	---	456,169	657,397	135,797	105,187	1,354,550	1,137,000	60,000	71,816	2,623,366
Hokah	544	197,612	328,762	96,561	94,302	---	---	717,237	25,986	64,150	39,225	846,598	---	---	---	846,598
Holdingford	717	185,388	111,209	136,691	31,086	60,938	---	525,312	242,975	40,000	31,311	839,598	---	100,097	81,500	1,021,195
Holland	164	41,850	27,750	64,783	4,774	---	1,266	140,423	---	---	---	140,423	---	3,000	1,784	145,207
Hollandale	291	65,020	35,897	55,002	1,887	---	---	157,806	120,072	---	---	277,878	---	---	16,000	293,878

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Holloway	86	51,050	4,300	20,848	415	---	---	76,613	34,244	---	---	110,857	8,079	---	---	118,936
Holt	94	4,341	2,003	4,468	7,110	---	7,189	25,111	---	---	---	25,111	---	---	---	25,111
Hopkins	19,713	2,872,325	7,600,081	3,283,862	2,024,126	2,294,347	190,623	18,265,364	19,310,698	3,942,675	1,498,375	43,017,112	---	2,258,976	6,563,314	51,839,402
Houston	967	185,871	396,162	142,941	209,096	115,515	92,618	1,142,203	170,052	157,850	38,286	1,508,391	---	---	126,119	1,634,510
Howard Lake	2,082	547,097	644,763	319,321	91,866	196,637	128,087	1,927,771	1,052,832	300,256	99,756	3,380,615	182,743	65,000	592,834	4,221,192
Hoyt Lakes	1,975	718,251	1,175,977	812,713	731,374	38,028	4,626	3,480,969	860,780	214,664	121,203	4,677,616	---	---	238,784	4,916,400
Hugo	15,247	1,108,778	1,891,498	1,521,600	409,499	460,971	---	5,392,346	1,671,541	1,680,000	91,707	8,835,594	---	---	2,972,106	11,807,700
Humboldt	39	4,331	670	3,834	---	---	9,921	18,756	---	---	---	18,756	---	---	---	18,756
Hutchinson	14,260	2,756,395	4,723,644	2,453,797	3,031,466	571,233	215,978	13,752,513	7,022,252	2,570,000	534,936	23,879,701	---	---	1,006,288	24,885,989
Ihlen	52	21,456	4,909	5,954	275	---	4,416	37,010	---	---	---	37,010	---	5,106	---	42,116
Independence	3,763	658,760	1,580,560	569,760	15,430	---	48,902	2,873,412	11,062	242,938	40,838	3,168,250	---	---	108,950	3,277,200
International Falls	6,138	996,229	3,907,479	1,854,400	870,513	180,217	323,617	8,132,455	3,502,800	557,693	402,593	12,595,541	---	---	1,762,717	14,358,258
Inver Grove Heights	35,381	2,147,041	11,597,011	4,668,439	6,051,219	1,072,638	7,150	25,543,498	18,103,407	11,015,000	1,259,085	55,920,990	---	554,434	6,745,588	63,221,012
Iona	139	25,625	14,326	18,297	3,440	---	---	61,688	8,440	16,000	26,648	112,776	---	43,000	---	155,776
Iron Junction	88	27,323	8,526	2,058	---	---	770	38,677	25,725	---	52	64,454	---	---	---	64,454
Ironton	572	142,850	160,531	236,216	8,772	520,635	48,620	1,117,624	8,409	4,425	645	1,131,103	---	17,757	---	1,148,860
Isanti	6,031	636,129	1,829,944	475,172	358,868	1,327,518	17,726	4,645,357	808,184	560,000	162,872	6,176,413	---	12,705	722,138	6,911,256
Isle	779	350,953	541,274	378,272	---	306,313	---	1,576,812	27,141	780,065	14,144	2,398,162	---	---	41,449	2,439,611
Ivanhoe	546	133,917	172,552	167,118	107,461	15,463	---	596,511	75,112	36,756	6,750	715,129	---	---	68,000	783,129
Jackson	3,407	788,389	872,747	563,285	187,107	417,961	145,604	2,975,093	239,160	426,000	101,749	3,742,002	---	---	---	3,742,002
Janesville	2,322	515,917	600,116	210,923	55,352	41,890	38,502	1,462,700	1,435,325	1,462,011	171,935	4,531,971	---	427,698	195,630	5,155,299
Jasper	595	154,508	127,653	163,278	22,928	1,483	2,773	472,623	173,775	46,528	9,095	702,021	---	---	14,152	716,173
Jeffers	349	62,835	46,862	109,429	11,421	---	11,455	242,002	2,750	42,576	16,676	304,004	---	100,500	---	404,504
Jenkins	457	112,309	57,296	95,105	3,324	1,979	2,028	272,041	106,085	---	---	378,126	---	---	49,844	427,970
Johnson	27	9,130	681	10,581	---	---	---	20,392	---	---	---	20,392	---	---	---	20,392
Jordan	6,155	1,411,391	1,650,835	463,117	257,106	191,682	---	3,974,131	1,851,356	2,575,050	328,842	8,729,379	---	95,988	900,097	9,725,464
Kandiyohi	477	86,631	118,864	84,271	15,757	---	---	305,523	14,207	40,000	19,475	379,205	---	---	---	379,205
Karlstad	753	218,146	69,496	174,369	61,109	37,365	109,501	669,986	633,500	30,322	7,298	1,341,106	---	---	---	1,341,106
Kasota	679	101,297	119,971	100,059	41,926	---	---	363,253	144,983	---	---	508,236	---	---	---	508,236
Kasson	6,504	439,951	1,385,029	679,752	1,099,999	257,320	11,014	3,873,065	3,701,690	693,811	276,236	8,544,802	---	---	220,723	8,765,525
Keewatin	1,033	217,165	440,036	369,161	124,992	18,837	---	1,170,191	23,425	24,278	12,930	1,230,824	---	---	---	1,230,824

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Kelliher	259	93,330	51,275	107,235	28,508	1,515	---	281,863	487,816	---	---	769,679	---	---	---	769,679
Kellogg	450	118,074	115,987	44,388	32,490	---	---	310,939	214,615	75,518	14,293	615,365	---	---	79,394	694,759
Kennedy	165	99,113	26,611	62,361	11,095	1,400	841	201,421	16,630	14,969	3,152	236,172	---	---	---	236,172
Kenneth	61	15,255	4,555	7,749	5,605	---	---	33,164	---	---	---	33,164	---	11,500	10,916	55,580
Kensington	287	41,347	40,557	22,764	30,923	---	1,244	136,835	20,255	---	---	157,090	---	---	159	157,249
Kent	71	15,587	2,047	7,589	---	---	---	25,223	---	---	---	25,223	---	---	---	25,223
Kenyon	1,836	391,683	442,894	282,281	312,443	114,715	44,230	1,588,246	157,950	144,389	107,830	1,998,415	---	---	233,530	2,231,945
Kerkhoven	742	184,269	150,101	124,501	93,920	6,144	3,130	562,065	546,926	59,568	36,497	1,205,056	---	---	713	1,205,769
Kerrick	64	17,800	19,666	11,784	2,050	---	---	51,300	2,479	---	---	53,779	---	---	6,434	60,213
Kettle River	173	73,701	39,176	20,222	11,504	---	---	144,603	69,200	7,794	1,556	223,153	---	---	3,185	226,338
Kiester	473	97,538	91,147	170,262	12,146	49,570	3,268	423,931	135,226	90,000	2,520	651,677	---	---	---	651,677
Kilkenny	136	65,887	85,740	13,146	3,584	---	---	168,357	31,823	---	---	200,180	---	---	6,755	206,935
Kimball	795	197,949	478,358	117,184	29,372	15,571	---	838,434	173,102	123,995	105,129	1,240,660	---	200	---	1,240,860
Kinbrae	16	2,179	202	6,292	---	---	---	8,673	---	---	---	8,673	---	---	---	8,673
Kingston	155	12,675	4,040	9,984	7,464	---	---	34,163	---	---	---	34,163	---	---	---	34,163
Kinney	159	90,744	71,555	107,152	28,065	---	3,200	300,716	52,000	---	---	352,716	---	---	163,339	516,055
La Crescent	5,169	481,198	1,248,066	834,871	614,004	250,008	305,319	3,733,466	2,691,026	598,621	175,418	7,198,531	---	13,018	---	7,211,549
La Prairie	652	171,673	17,784	132,146	10,833	---	---	332,436	---	---	---	332,436	---	---	---	332,436
La Salle	92	22,853	28,845	9,805	104,706	---	---	166,209	3,300	2,667	---	172,176	---	5,000	---	177,176
Lafayette	484	119,842	88,552	57,391	27,332	9,157	---	302,274	232,362	20,000	8,975	563,611	---	---	---	563,611
Lake Benton	672	115,959	199,209	184,105	71,608	79,431	---	650,312	202,322	18,225	5,708	876,567	---	---	74,123	950,690
Lake Bronson	215	52,237	39,875	57,262	31,792	---	3,834	185,000	---	9,000	28,788	222,788	---	---	51,285	274,073
Lake City	5,179	1,153,729	2,496,109	511,734	1,020,842	233,118	---	5,415,532	1,442,016	415,000	79,141	7,351,689	---	---	580,337	7,932,026
Lake Crystal	2,545	520,837	630,797	561,793	206,414	265	195,050	2,115,156	733,411	336,000	54,186	3,238,753	---	---	122,343	3,361,096
Lake Elmo	10,521	1,208,145	1,644,159	1,227,521	241,761	47,702	---	4,369,288	4,552,089	1,175,000	230,822	10,327,199	---	117,821	55,369	10,500,389
Lake Henry**	100	21,292	53,668	4,840	2,026	---	26,121	107,947	502,955	---	---	610,902	---	---	---	610,902
Lake Lillian	229	54,298	50,467	50,799	22,780	---	---	178,344	24,011	---	---	202,355	---	---	---	202,355
Lake Park	804	188,890	312,486	128,134	45,471	4,606	55,720	735,307	147,050	17,000	2,861	902,218	---	---	6,000	908,218
Lake Saint Croix Beach	1,049	267,336	160,480	363,156	33,673	11,788	32,039	868,472	83,225	---	---	951,697	---	---	181,596	1,133,293
Lake Shore	1,067	351,964	384,105	437,982	6,671	---	2,901	1,183,623	130,810	---	---	1,314,433	---	---	---	1,314,433
Lake Wilson	241	43,422	44,202	72,507	5,569	---	---	165,700	3,648	20,250	19,790	209,388	---	10,464	2,000	221,852

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Lakefield	1,708	198,873	351,464	261,378	156,229	671,131	---	1,639,075	1,034,269	208,783	99,418	2,981,545	---	---	82,488	3,064,033
Lakeland	1,811	262,348	256,950	242,252	39,773	18,611	43,839	863,773	106,191	120,000	25,978	1,115,942	---	---	255,940	1,371,882
Lakeland Shores	320	42,471	52,310	24,907	500	---	9,653	129,841	3,594	---	---	133,435	---	---	40,530	173,965
Lakeville	64,334	5,032,092	14,293,125	4,741,200	3,998,735	388,539	---	28,453,691	25,069,916	10,420,000	4,045,728	67,989,335	3,320,000	---	3,963,306	75,272,641
Lamberton	799	140,328	310,479	149,466	196,773	33,776	3,594	834,416	305,680	200,000	52,920	1,393,016	---	---	---	1,393,016
Lancaster	330	98,530	51,352	18,269	45,552	141,177	365	355,245	98,485	37,428	19,787	510,945	---	---	10,783	521,728
Landfall	762	185,783	163,565	150,359	25,149	614,900	---	1,139,756	338,142	383,405	48,595	1,909,898	---	60,000	82,729	2,052,627
Lanesboro	764	131,600	283,782	205,004	490,889	52,912	---	1,164,187	614,396	95,000	53,631	1,927,214	---	---	156,196	2,083,410
Laporte	111	26,007	3,126	19,612	825	---	---	49,570	23,680	---	---	73,250	---	---	---	73,250
Lastrup	99	12,432	323	10,171	5,977	---	9,292	38,195	---	---	---	38,195	---	---	---	38,195
Lauderdale	2,408	399,905	773,853	126,721	105,381	7,710	52,979	1,466,549	131,649	---	36,015	1,634,213	---	---	122,323	1,756,536
Le Center	2,524	566,318	527,980	397,113	126,871	181,266	---	1,799,548	32,072	340,737	107,034	2,279,391	---	---	---	2,279,391
Le Sueur	4,091	882,730	1,247,280	656,671	1,505,101	644,952	94,351	5,031,085	605,886	1,332,148	641,492	7,610,611	---	---	1,627,347	9,237,958
Lengby	83	24,330	1,363	8,100	580	---	180	34,553	574	---	---	35,127	---	---	---	35,127
Leonard	40	5,856	179	3,677	1,796	---	750	12,258	---	---	---	12,258	---	---	---	12,258
Leonidas	48	72,339	20,633	6,842	39,018	---	4,697	143,529	730	---	---	144,259	---	---	---	144,259
LeRoy	955	104,905	133,065	109,874	126,301	378,684	7,350	860,179	380,106	30,982	6,766	1,278,033	---	---	25,000	1,303,033
Lester Prairie	1,705	360,917	414,108	203,685	127,570	16,096	103,680	1,226,056	640,767	---	---	1,866,823	---	---	---	1,866,823
Lewiston	1,523	417,724	513,682	135,915	123,382	32,444	---	1,223,147	3,099,186	358,453	145,980	4,826,766	---	151,220	---	4,977,986
Lewisville	243	87,944	31,937	35,023	---	---	---	154,904	73,980	4,000	8,317	241,201	---	---	---	241,201
Lexington	2,109	380,546	1,346,839	164,594	92,710	---	29,503	2,014,192	2,043,960	86,623	56,313	4,201,088	---	---	77,216	4,278,304
Lilydale	947	217,385	339,296	8,401	---	---	3,647	568,729	---	105,000	159,873	833,602	---	---	75,437	909,039
Lindstrom	4,665	500,733	923,990	305,179	295,886	44,676	44,613	2,115,077	2,137,988	313,000	68,935	4,635,000	---	---	1,839,179	6,474,179
Lino Lakes	21,347	1,946,181	4,575,957	2,154,744	922,277	604,208	199,026	10,402,393	3,511,675	3,130,600	437,659	17,482,327	---	---	4,024,295	21,506,622
Lismore	230	79,250	38,148	94,282	1,300	---	---	212,980	9,900	---	---	222,880	---	---	11,591	234,471
Litchfield	6,763	971,403	1,999,555	1,220,029	1,231,642	27,559	187,124	5,637,312	3,023,985	965,000	301,138	9,927,435	---	75,461	698,067	10,700,963
Little Canada	10,386	653,607	2,311,243	374,801	562,924	1,343,059	416,030	5,661,664	1,644,804	1,837,753	320,512	9,464,733	---	---	885,418	10,350,151
Little Falls	8,934	933,393	2,296,621	1,057,870	660,961	454,036	317,847	5,720,728	3,649,628	2,177,000	314,988	11,862,344	---	118,621	2,364,464	14,345,429
Littlefork	616	192,842	286,767	144,984	51,135	122,884	5,253	803,865	110,334	150,761	47,666	1,112,626	---	---	156,188	1,268,814
Long Beach	346	72,182	11,396	11,229	6,249	---	---	101,056	2,486	---	---	103,542	---	---	---	103,542
Long Lake	1,815	337,368	919,469	135,606	94,637	28,227	---	1,515,307	998,518	140,000	33,166	2,686,991	---	---	61,497	2,748,488

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Long Prairie	3,375	418,319	928,090	464,225	83,305	155,351	65,514	2,114,804	743,101	520,000	301,846	3,679,751	---	23,448	720,271	4,423,470
Longville	161	103,537	56,974	69,670	36,185	---	160,057	426,423	221,984	---	---	648,407	---	---	---	648,407
Lonsdale	4,128	422,814	845,755	500,692	343,540	42,116	---	2,154,917	2,020,030	665,000	355,046	5,194,993	---	34,009	95,952	5,324,954
Loretto	661	120,585	160,311	154,172	118,249	5,572	---	558,889	210,260	---	---	769,149	---	---	26,029	795,178
Louisburg	37	8,204	1,297	4,033	5,641	---	2,801	21,976	---	---	---	21,976	---	---	---	21,976
Lowry	310	106,970	67,000	40,412	---	2,074	---	216,456	29,212	66,897	6,089	318,654	---	---	15,180	333,834
Lucan	183	47,187	33,154	81,778	21,362	1,895	14,339	199,715	10,247	10,903	6,982	227,847	---	---	---	227,847
Luverne	4,725	794,627	1,243,967	812,872	1,168,031	754,566	224,031	4,998,094	1,183,880	389,356	66,633	6,637,963	---	---	1,029,408	7,667,371
Lyle	546	66,363	100,747	61,940	22,383	1,557	282	253,272	19,551	18,000	5,130	295,953	---	---	1,600	297,553
Lynd	464	48,095	64,676	58,314	---	---	---	171,085	127,377	25,000	6,378	329,840	---	---	210,924	540,764
Mabel	771	157,558	277,391	218,904	70,269	177,411	65,637	967,170	220,742	491,514	26,807	1,706,233	---	2,000	47,555	1,755,788
Madelia	2,302	509,699	625,969	522,411	360,296	116,696	70,138	2,205,209	640,915	---	10,299	2,856,423	---	---	46,627	2,903,050
Madison	1,459	430,211	384,671	278,655	398,831	321,130	16,609	1,830,107	284,735	335,000	479,270	2,929,112	---	---	498,515	3,427,627
Madison Lake	1,216	257,310	394,768	153,595	36,681	53,580	---	895,934	273,695	300,100	198,327	1,668,056	---	299,768	894,897	2,862,721
Magnolia	209	33,226	32,810	25,649	6,533	---	2,037	100,255	---	---	---	100,255	---	---	---	100,255
Mahnomen	1,228	257,142	442,192	143,601	38,460	34,691	---	916,086	128,099	71,970	12,053	1,128,208	---	---	---	1,128,208
Mahtomedi	8,040	1,476,758	1,298,871	636,377	290,740	---	100,255	3,803,001	4,942,702	4,860,938	323,348	13,929,989	---	---	3,195,844	17,125,833
Manchester	50	15,844	12,041	18,967	6,210	---	5,300	58,362	---	---	---	58,362	---	---	---	58,362
Manhattan Beach	61	36,136	10,209	10,230	---	---	---	56,575	---	---	---	56,575	---	---	10,000	66,575
Mankato	43,571	2,140,717	15,106,935	6,761,414	4,406,282	1,236,022	---	29,651,370	16,365,288	8,679,790	1,983,567	56,680,015	---	---	6,556,023	63,236,038
Mantorville	1,222	215,397	182,535	177,092	52,408	8,262	---	635,694	562,609	169,323	12,984	1,380,610	---	20,000	170,734	1,571,344
Maple Grove	66,903	8,232,228	16,505,465	4,324,240	6,085,296	1,399,176	5,555,590	42,101,995	29,625,178	8,535,000	2,328,570	82,590,743	2,420,000	1,288,800	14,934,494	101,234,037
Maple Lake	2,164	349,278	541,408	313,003	68,185	107,168	122,941	1,501,983	1,162,831	230,000	96,183	2,990,997	---	18,500	5,000	3,014,497
Maple Plain	1,864	451,327	1,058,345	284,742	46,084	1,350	---	1,841,848	1,035,300	220,000	115,803	3,212,951	---	30,600	173,615	3,417,166
Mapleton	1,735	163,081	507,377	260,621	67,554	3,108	15,000	1,016,741	1,143,934	619,863	128,789	2,909,327	29,888	---	87,546	3,026,761
Mapleview	179	74,063	21,766	45,966	18,461	---	1,034	161,290	646	9,000	3,634	174,570	---	---	---	174,570
Maplewood	40,710	3,286,383	11,952,057	3,920,044	2,150,558	1,604,407	89,376	23,002,825	9,378,460	12,956,279	1,978,648	47,316,212	---	---	9,137,514	56,453,726
Marble	674	147,812	63,334	250,173	55,059	---	---	516,378	2,697	30,398	7,164	556,637	---	---	---	556,637
Marietta	143	59,653	33,845	76,185	11,254	---	1,286	182,223	---	---	---	182,223	---	---	---	182,223
Marine on Saint Croix**	711	444,312	126,153	20,732	51,931	---	113,602	756,730	795,545	42,000	3,240	1,597,515	---	---	---	1,597,515
Marshall	13,783	2,989,086	3,858,374	3,059,119	3,593,126	1,162,909	451,632	15,114,246	8,073,038	3,435,404	1,142,318	27,765,006	---	---	7,789,221	35,554,227

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Current Expenditures								Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Mayer	2,295	359,749	264,512	194,710	62,610	180	3,920	885,681	242,314	292,812	42,897	1,463,704	---	---	59,459	1,523,163
Maynard	349	105,308	47,873	168,865	52,859	29,231	---	404,136	11,681	16,760	14,745	447,322	---	---	1,800	449,122
Mazeppa	876	250,594	166,137	164,736	67,907	4,627	5,286	659,287	100,519	80,000	18,974	858,780	---	24,600	18,747	902,127
McGrath	73	13,530	25,581	11,924	1,300	---	292	52,627	---	---	---	52,627	---	---	---	52,627
McGregor	381	146,541	86,622	227,299	32,530	1,533	47,868	542,393	50,804	---	---	593,197	---	---	---	593,197
McIntosh	612	125,871	60,161	125,717	66,660	41,000	---	419,409	34,592	25,288	1,947	481,236	---	---	7,000	488,236
McKinley	127	95,408	10,711	9,325	1,500	---	---	116,944	21,145	4,499	1,515	144,103	---	61,084	7,500	212,687
Meadowlands	131	48,059	6,070	20,853	2,059	---	---	77,041	---	---	---	77,041	---	---	---	77,041
Medford	1,284	263,463	157,084	134,327	60,834	7,403	---	623,111	463,609	31,500	26,700	1,144,920	---	---	247,800	1,392,720
Medicine Lake	388	89,711	101,096	27,639	20,404	---	96,288	335,138	353,736	---	---	688,874	---	---	---	688,874
Medina	6,646	1,103,139	2,486,143	641,714	348,191	---	16,196	4,595,383	1,673,348	825,000	251,246	7,344,977	---	354,028	935,834	8,634,839
Meire Grove	176	20,520	2,175	19,771	50	---	---	42,516	17,603	---	---	60,119	---	---	---	60,119
Melrose	3,666	492,767	774,986	495,586	76,098	806,968	10,440	2,656,845	1,241,026	440,000	46,070	4,383,941	---	66,989	618,749	5,069,679
Menahga	1,341	301,243	369,902	125,013	69,221	21,865	---	887,244	142,652	250,000	98,095	1,377,991	---	---	314,198	1,692,189
Mendota	206	91,668	98,867	22,511	1,232	---	---	214,278	516	43,456	394	258,644	---	4,274	43,850	306,768
Mendota Heights	11,392	1,602,961	4,265,844	1,601,629	845,851	---	33,816	8,350,101	2,163,281	1,195,000	391,985	12,100,367	---	298,319	1,306,787	13,705,473
Mentor	146	123,501	53,284	30,843	23,807	---	---	231,435	27,903	6,195	345	265,878	---	21,227	11,800	298,905
Middle River	309	97,287	36,015	35,137	60,666	19,182	1,710	249,997	193,273	---	1,000	444,270	---	---	6,000	450,270
Miesville	137	47,425	78,489	10,120	4,200	---	---	140,234	5,303	25,942	1,281	172,760	---	---	---	172,760
Milaca	2,895	532,649	729,009	318,636	201,746	89,769	135,417	2,007,226	275,796	386,000	58,876	2,727,898	---	---	9,017	2,736,915
Milan	349	122,265	82,858	36,145	25,952	5,077	---	272,297	9,197	---	---	281,494	---	---	5,767	287,261
Millerville	107	29,336	61,950	4,806	3,200	---	350	99,642	22,242	---	---	121,884	---	---	---	121,884
Millville	175	16,589	3,612	26,161	2,835	---	---	49,197	---	---	---	49,197	---	---	---	49,197
Milroy	246	149,232	21,364	81,123	11,619	2,682	---	266,020	35,497	---	---	301,517	---	---	13,000	314,517
Miltona	433	159,660	94,256	70,136	27,417	---	---	351,469	228,588	62,189	9,870	652,116	---	---	200,584	852,700
Minneapolis	428,483	116,214,000	298,184,000	65,841,000	102,919,704	172,556,000	24,104,000	779,818,704	135,554,421	157,590,705	17,928,477	1,090,892,307	---	6,740,000	151,273,886	1,248,906,193
Minneiska	109	8,897	4,985	12,233	2,419	---	114	28,648	---	---	---	28,648	---	---	---	28,648
Minneota	1,382	218,433	276,491	300,783	172,203	135,314	6,463	1,109,687	735,447	301,000	82,470	2,228,604	---	---	128,455	2,357,059
Minnesota City	189	36,963	200	17,980	9,620	1,200	---	65,963	---	---	---	65,963	---	---	---	65,963
Minnesota Lake	662	87,354	233,840	141,675	22,717	---	---	485,586	17,127	70,000	12,184	584,897	---	---	---	584,897
Minnetonka	53,713	5,414,170	12,828,055	6,116,984	6,712,003	5,347,570	429,095	36,847,877	19,477,245	1,260,000	167,513	57,752,635	---	---	2,263,455	60,016,090

[1] Failed to meet reporting deadline.
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**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Minnetonka Beach	561	361,901	261,160	124,795	39,625	---	76,176	863,657	67,121	140,000	2,600	1,073,378	---	---	147,800	1,221,178
Minnetrista	7,692	1,121,344	2,756,727	1,069,915	157,331	---	---	5,105,317	1,359,976	747,000	395,156	7,607,449	---	---	119,408	7,726,857
Mizpah	53	3,824	2,395	2,221	5,311	---	---	13,751	---	---	---	13,751	---	---	---	13,751
Montevideo	5,287	919,167	1,456,616	794,184	746,686	354,992	143,168	4,414,813	1,670,706	914,850	182,300	7,182,669	---	86,800	1,046,506	8,315,975
Montgomery	3,079	591,469	1,112,747	403,198	52,720	25,907	---	2,186,041	569,240	570,607	104,899	3,430,787	---	8,856	630,893	4,070,536
Monticello	13,782	1,656,557	2,354,453	2,079,305	2,935,079	1,210,053	733,336	10,968,783	9,708,481	2,405,000	496,570	23,578,834	---	100,000	1,082,845	24,761,679
Montrose	3,247	293,211	451,930	143,453	116,809	2,398	---	1,007,801	298,998	350,000	53,645	1,710,444	---	---	176,552	1,886,996
Moorhead	43,522	4,310,627	15,867,006	5,143,791	4,421,016	1,466,209	2,858,630	34,067,279	30,678,440	9,846,848	6,601,984	81,194,551	6,050,000	980,627	2,788,125	91,013,303
Moose Lake	2,794	475,050	628,277	174,715	457,738	48,352	13,733	1,797,865	333,425	191,356	79,830	2,402,476	---	65	---	2,402,541
Mora	3,598	504,025	910,735	649,961	345,561	193,214	441,511	3,045,007	253,674	211,000	120,604	3,630,285	---	---	388,622	4,018,907
Morgan	864	144,209	239,422	160,087	181,653	12,701	49,291	787,363	347,251	95,962	56,527	1,287,103	---	71,562	---	1,358,665
Morris	5,452	704,594	1,194,790	1,006,725	637,075	1,105,992	692,652	5,341,828	652,945	1,062,751	294,861	7,352,385	---	---	779,401	8,131,786
Morristown	995	164,294	225,749	161,725	83,321	---	1,805	636,894	57,209	65,000	52,200	811,303	---	---	---	811,303
Morton	371	138,212	115,171	80,882	32,139	109,262	26,151	501,817	16,631	11,964	13,508	543,920	---	---	---	543,920
Motley	659	186,372	215,073	186,287	4,808	---	696	593,236	63,741	160,000	43,628	860,605	---	---	132,384	992,989
Mound	9,347	1,084,064	3,423,371	768,371	589,083	82,659	---	5,947,548	1,503,725	2,900,702	891,521	11,243,496	---	---	1,507,035	12,750,531
Mounds View	13,328	1,107,761	3,460,743	709,953	1,030,967	2,215,355	27,975	8,552,754	2,343,410	150,898	268,709	11,315,771	---	---	849,827	12,165,598
Mountain Iron	2,893	1,510,972	730,395	1,218,344	523,657	245,647	---	4,229,015	199,307	195,000	13,360	4,636,682	---	---	580,317	5,216,999
Mountain Lake	2,108	292,303	575,950	335,835	303,306	272,039	64,334	1,843,767	1,238,074	507,708	232,896	3,822,445	---	---	130,960	3,953,405
Murdock	269	87,370	62,541	36,592	---	71,132	765	258,400	1,700	49,078	3,356	312,534	---	---	---	312,534
Myrtle	39	17,330	15,374	10,501	7,001	---	---	50,206	9,813	---	---	60,019	---	---	---	60,019
Nashua	55	3,773	6,846	2,626	100	---	---	13,345	---	---	---	13,345	---	---	---	13,345
Nashwauk	962	384,151	538,261	497,716	99,635	43,528	---	1,563,291	209,568	94,144	15,640	1,882,643	---	---	135,000	2,017,643
Nassau	56	15,438	13,710	6,978	3,872	---	16,336	56,334	6,312	13,000	2,908	78,554	---	---	---	78,554
Nelson	183	42,758	2,273	28,199	5,290	---	367	78,887	---	---	---	78,887	---	---	6,569	85,456
Nerstrand	309	83,375	40,236	21,556	9,169	---	18,283	172,619	28,640	8,054	6,358	215,671	---	---	---	215,671
Nevis	416	137,135	188,701	59,339	33,416	---	1,181	419,772	86,326	---	---	506,098	---	---	---	506,098
New Auburn	446	111,993	63,438	39,032	11,310	---	9,093	234,866	61,894	82,452	51,316	430,528	970,000	---	66,148	1,466,676
New Brighton	23,119	2,508,564	5,849,695	761,140	4,058,773	1,691,292	4,561,040	19,430,504	9,708,588	2,345,000	975,271	32,459,363	620,424	537,300	4,673,893	38,290,980
New Germany	455	128,500	100,627	33,185	11,521	---	26,974	300,807	72,432	53,732	21,082	448,053	---	46,000	54,670	548,723
New Hope	21,790	1,787,553	7,997,311	1,492,699	2,015,729	815,352	225,116	14,333,760	12,956,485	799,734	917,862	29,007,841	---	200,000	548,726	29,756,567

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
New London	1,390	252,753	379,607	147,459	78,741	186,908	---	1,045,468	336,287	238,000	109,695	1,729,450	---	---	118,000	1,847,450
New Munich	320	55,569	39,376	32,828	11,059	---	356	139,188	181,204	---	---	320,392	---	50,000	---	370,392
New Prague	8,056	925,653	1,790,535	1,040,043	710,582	11,167	---	4,477,980	1,080,543	1,577,792	271,743	7,408,058	---	121,270	47,434	7,576,762
New Richland	1,205	158,912	501,046	181,831	48,554	9,690	5,398	905,431	432,498	208,000	54,337	1,600,266	---	11,271	74,100	1,685,637
New Trier	114	22,131	1,295	9,983	200	---	2,300	35,909	---	15,000	2,387	53,296	---	---	---	53,296
New Ulm	13,645	2,527,187	3,493,792	3,613,228	4,412,608	1,431,899	510,245	15,988,959	4,109,164	5,433,894	425,599	25,957,616	---	---	6,456,588	32,414,204
New York Mills	1,226	345,404	463,202	134,413	266,363	170,955	---	1,380,337	817,273	230,850	92,625	2,521,085	---	2,443	623,494	3,147,022
Newfolden	379	67,151	38,763	31,232	10,572	---	43,117	190,835	40,698	5,000	4,320	240,853	---	7,500	---	248,353
Newport	3,678	665,482	1,061,375	321,391	429,211	442,136	5,814	2,925,409	3,930,338	370,000	184,401	7,410,148	---	---	945,400	8,355,548
Nicollet	1,140	154,800	58,937	114,387	7,888	---	1,206	337,218	174,554	702,000	93,591	1,307,363	---	---	---	1,307,363
Nielsville	88	32,681	10,782	1,120	7,934	---	342	52,859	2,788	---	---	55,647	---	---	---	55,647
Nimrod	77	9,133	1,712	2,394	695	---	8,946	22,880	---	---	---	22,880	---	---	---	22,880
Nisswa	2,069	495,240	794,576	530,046	282,780	84,167	182,655	2,369,464	1,716,960	437,000	57,981	4,581,405	---	---	226,891	4,808,296
Norcross	71	19,242	2,623	8,175	---	---	875	30,915	---	---	---	30,915	---	3,310	---	34,225
North Branch	10,726	1,112,065	2,220,764	1,647,702	237,784	768,820	---	5,987,135	390,864	1,714,700	604,689	8,697,388	---	---	260,000	8,957,388
North Mankato	14,059	859,104	2,545,012	2,113,343	1,844,905	959,618	78,218	8,400,200	4,322,925	2,077,000	722,004	15,522,129	---	74,800	1,338,295	16,935,224
North Oaks	5,304	648,914	1,349,323	32,101	500	---	308,776	2,339,614	107,287	45,000	7,617	2,499,518	---	---	---	2,499,518
North Saint Paul	12,159	1,446,446	3,903,043	848,533	463,222	605,125	160,957	7,427,326	1,770,501	1,265,000	434,329	10,897,156	---	59,309	315,909	11,272,374
Northfield	20,426	2,751,071	4,372,987	2,566,496	2,509,446	750,556	---	12,950,556	8,140,015	2,314,653	629,837	24,035,061	---	---	439,780	24,474,841
Northome	176	162,390	30,974	34,401	13,480	78	10,032	251,355	12,918	---	---	264,273	4,405	---	9,500	278,178
Northrop	208	29,095	28,962	58,847	7,035	---	3,300	127,239	4,607	---	---	131,846	---	---	---	131,846
Norwood Young America	3,833	583,774	471,670	612,116	335,177	84,943	---	2,087,680	954,126	955,000	375,598	4,372,404	---	---	247,767	4,620,171
Nowthen	4,758	567,855	423,809	342,424	27,317	---	57,732	1,419,137	280,761	133,788	14,632	1,848,318	---	---	917,709	2,766,027
Oak Grove	8,689	707,189	1,076,120	555,275	64,656	9,549	35,712	2,448,501	1,790,027	1,215,000	43,611	5,497,139	---	---	851,323	6,348,462
Oak Park Heights	4,801	1,458,260	1,812,530	1,160,380	224,367	218,864	251,702	5,126,103	999,862	1,010,000	174,219	7,310,184	---	---	4,457,007	11,767,191
Oakdale	28,315	3,705,865	6,522,488	2,328,038	1,485,794	82,758	297,548	14,422,491	5,357,346	3,709,840	625,041	24,114,718	---	296,068	1,607,260	26,018,046
Odessa	119	47,508	12,159	8,400	884	---	9,372	78,323	---	1,227	1,634	81,184	---	---	---	81,184
Odin	103	32,301	35,491	13,162	12,484	---	9,002	102,440	---	3,000	3,330	108,770	---	---	4,454	113,224
Ogema	179	29,517	798	26,387	32	---	3,046	59,780	---	---	---	59,780	---	---	---	59,780
Ogilvie	358	104,111	90,835	37,821	5,037	---	4,101	241,905	---	44,301	10,226	296,432	---	---	19,352	315,784
Okabena	202	56,210	40,895	22,691	5,965	---	---	125,761	12,272	2,740	613	141,386	---	---	---	141,386

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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Oklee	428	169,949	69,329	120,627	2,087	4,301	26,810	393,103	---	3,775	1,491	398,369	---	---	10,170	408,539
Olivia	2,439	473,037	730,803	417,711	400,963	250,687	51,216	2,324,417	362,794	503,976	130,389	3,321,576	---	113,329	456,830	3,891,735
Onamia	860	212,376	358,194	77,937	65,523	2,962	---	716,992	90,969	16,116	440	824,517	---	---	8,140	832,657
Ormsby	127	31,984	37,887	15,187	7,422	---	---	92,480	6,879	1,793	3,511	104,663	---	---	---	104,663
Orono	8,102	1,431,225	5,430,540	595,740	421,996	1,851	---	7,881,352	5,969,365	660,000	187,404	14,698,121	---	206,000	1,011,307	15,915,428
Oronoco	1,503	219,879	149,360	207,769	119,936	59,376	---	756,320	302,297	111,476	27,324	1,197,417	---	---	23,129	1,220,546
Orr	289	117,061	205,153	25,019	140,255	95,094	---	582,582	15,956	---	---	598,538	---	---	8,316	606,854
Ortonville	1,816	471,236	506,078	559,703	356,777	126,515	58,220	2,078,529	157,269	115,000	63,115	2,413,913	---	20,000	37,500	2,471,413
Osakis	1,784	297,301	498,472	197,406	65,015	162,459	6,576	1,227,229	380,653	295,000	65,610	1,968,492	---	---	118,620	2,087,112
Oslo	302	143,675	16,993	151,994	15,450	---	---	328,112	67,821	36,175	4,390	436,498	---	---	---	436,498
Osseo	2,729	612,843	997,082	206,940	183,932	315,816	1,490	2,318,103	1,367,953	4,485,000	418,125	8,589,181	---	---	1,263,950	9,853,131
Ostrander	250	104,076	46,950	4,305	3,752	---	---	159,083	3,421,921	---	8,492	3,589,496	---	---	---	3,589,496
Otsego	17,323	1,182,959	2,168,187	1,205,464	654,786	223,175	---	5,434,571	8,422,796	1,160,000	257,387	15,274,754	---	---	1,189,370	16,464,124
Ottertail	640	215,117	135,436	90,220	28,170	---	3,354	472,297	110,307	31,585	29,894	644,083	---	---	74,156	718,239
Owatonna	26,087	3,171,309	6,909,832	3,927,697	4,733,932	1,874,302	418,088	21,035,160	5,966,297	1,357,176	300,061	28,658,694	---	---	170,920	28,829,614
Palisade	152	92,836	56,957	63,510	---	---	1,192	214,495	3,668	39,610	6,959	264,732	---	---	---	264,732
Park Rapids	4,136	812,600	1,496,990	608,496	209,652	125,952	237,010	3,490,700	766,822	4,910,000	428,353	9,595,875	---	---	217,336	9,813,211
Parkers Prairie	1,024	225,019	281,013	117,478	129,627	14,639	---	767,776	241,223	97,000	10,524	1,116,523	---	387,693	84,904	1,589,120
Paynesville	2,513	426,030	746,062	352,092	238,246	219,347	110,188	2,091,965	985,208	355,000	55,859	3,488,032	---	1,320	420,688	3,910,040
Pease	234	30,822	7,279	13,360	7,978	---	653	60,092	283	25,000	8,450	93,825	---	---	30,143	123,968
Pelican Rapids	2,525	372,645	566,656	268,147	467,311	44,361	22,729	1,741,849	1,285,188	363,637	162,240	3,552,914	---	---	252,743	3,805,657
Pemberton	227	96,317	37,771	38,394	71,637	---	---	244,119	51,623	17,891	22,109	335,742	---	---	21,177	356,919
Pennoch	513	99,001	43,035	30,461	23,362	---	1,485	197,344	13,668	35,000	6,743	252,755	---	---	---	252,755
Pequot Lakes	2,346	474,942	989,495	307,168	37,979	100,705	14,254	1,924,543	1,503,124	94,996	24,694	3,547,357	---	---	---	3,547,357
Perham	3,388	229,036	1,022,651	377,689	549,577	923,093	67,038	3,169,084	532,788	1,161,804	323,204	5,186,880	---	18,028	316,894	5,521,802
Perley	83	34,601	10,972	11,284	7,392	---	---	64,249	45,053	---	---	109,302	---	---	---	109,302
Peterson	193	71,812	2,831	22,565	12,807	---	12,498	122,513	41,284	26,000	32,475	222,272	---	---	33,514	255,786
Pierz	1,388	266,095	354,284	110,875	13,984	8,272	---	753,510	105,052	24,000	4,067	886,629	---	195,376	2,460	1,084,465
Pillager	489	99,400	117,047	84,945	2,292	32,450	7,113	343,247	10,989	150,000	32,037	536,273	---	---	---	536,273
Pine City	3,261	538,257	692,866	392,909	209,207	65,055	11,713	1,910,007	811,415	1,806,952	185,869	4,714,243	---	---	81,724	4,795,967
Pine Island	3,420	375,153	782,113	886,525	255,013	197,342	4,771	2,500,917	1,563,729	764,587	255,180	5,084,413	---	4,000	298,527	5,386,940

[1] Failed to meet reporting deadline.
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**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Pine River	944	182,633	352,123	334,824	50,918	21,362	87,105	1,028,965	40,769	133,528	14,659	1,217,921	---	---	8,374	1,226,295
Pine Springs	414	33,481	9,676	78,282	---	---	4,497	125,936	---	---	---	125,936	---	---	119,000	244,936
Pipestone	4,150	675,297	1,116,098	1,328,283	918,043	250,283	173,481	4,461,485	1,926,241	804,968	309,045	7,501,739	---	199,251	474,087	8,175,077
Plainview	3,387	623,227	1,592,026	454,576	527,463	143,572	50,226	3,391,090	947,647	207,000	67,394	4,613,131	---	---	1,295,157	5,908,288
Plato	302	58,237	87,199	82,241	24,893	---	---	252,570	92,208	---	---	344,778	---	---	---	344,778
Plummer	298	115,944	43,227	23,693	3,585	1,530	---	187,979	14,626	---	---	202,605	---	12,660	7,900	223,165
Plymouth	78,351	6,748,008	20,096,377	6,056,858	8,233,977	4,565,726	5,008,189	50,709,135	16,630,598	1,000,000	287,667	68,627,400	---	1,069,572	12,439,850	82,136,822
Porter	175	27,055	33,180	14,210	14,938	150	---	89,533	43,031	6,837	2,395	141,796	---	---	---	141,796
Preston	1,329	416,998	428,577	170,639	277,180	580,309	7,558	1,881,261	121,881	286,583	93,428	2,383,153	---	---	146,082	2,529,235
Princeton	4,755	617,333	1,807,007	754,591	373,655	259,311	28,711	3,840,608	778,969	432,000	86,849	5,138,426	---	10,150	16,501	5,165,077
Prinsburg	501	125,268	123,008	208,271	28,412	---	---	484,959	70,926	8,451	1,754	566,090	---	---	---	566,090
Prior Lake	26,135	2,755,367	5,813,331	2,256,582	1,912,159	149,852	---	12,887,291	8,684,194	3,953,016	1,020,244	26,544,745	---	2,769,521	1,306,810	30,621,076
Proctor	3,071	868,684	1,089,592	479,534	40,535	3,897	---	2,482,242	2,239,674	619,867	183,075	5,524,858	---	15,000	214,902	5,754,760
Quamba	116	30,089	3,188	9,921	3,052	---	---	46,250	4,380	---	---	50,630	---	---	2,667	53,297
Racine	446	70,565	8,948	49,353	15,162	34,491	---	178,519	---	47,000	17,395	242,914	---	501,414	---	744,328
Ramsey	27,051	3,562,397	4,821,819	2,390,707	1,291,816	617,051	---	12,683,790	3,568,285	2,100,000	923,125	19,275,200	---	---	1,287,049	20,562,249
Randall	629	161,205	57,311	55,965	17,019	---	684	292,184	42,211	69,000	6,763	410,158	---	---	208	410,366
Randolph	470	73,795	78,950	151,852	4,975	---	2,243	311,815	---	---	---	311,815	---	---	---	311,815
Ranier	587	196,880	29,500	71,713	48,209	19,971	---	366,273	167,336	60,950	8,763	603,322	---	---	10,000	613,322
Raymond	761	187,193	86,441	117,508	26,321	1,000	4,050	422,513	70,532	170,000	42,318	705,363	---	---	15,940	721,303
Red Lake Falls	1,381	262,500	135,972	215,404	241,714	455,729	15,764	1,327,083	528,125	203,833	61,539	2,120,580	---	---	129,531	2,250,111
Red Wing	16,522	2,626,259	6,999,578	2,799,613	3,464,235	1,599,822	720,918	18,210,425	19,992,982	3,020,000	781,395	42,004,802	---	220,861	5,048,382	47,274,045
Redwood Falls	5,236	1,337,932	1,807,374	1,196,289	2,107,724	172,671	303,924	6,925,914	2,050,565	1,093,191	125,111	10,194,781	---	74,193	485,769	10,754,743
Regal	33	8,380	1,065	9,484	---	---	---	18,929	---	---	---	18,929	---	---	---	18,929
Remer	404	178,678	108,094	148,516	9,563	16,820	40,878	502,549	148,899	21,258	7,972	680,678	---	---	10,000	690,678
Renville	1,227	244,009	348,226	218,822	90,755	31,564	8,508	941,884	308,794	47,349	5,467	1,303,494	---	---	15,524	1,319,018
Revere	92	37,485	2,143	8,182	6,325	---	---	54,135	---	---	---	54,135	---	---	---	54,135
Rice	1,351	203,038	449,726	114,976	29,599	38,695	---	836,034	54,911	35,378	9,975	936,298	---	---	157,764	1,094,062
Rice Lake	4,103	432,646	145,778	445,359	17,849	---	---	1,041,632	446,931	221,378	14,394	1,724,335	---	205,000	112,907	2,042,242
Richfield	36,436	2,711,756	14,047,759	3,110,399	5,187,433	5,941,777	142,762	31,141,886	14,600,653	2,365,000	1,597,997	49,705,536	---	855,000	11,622,815	62,183,351
Richmond	1,478	170,447	259,022	154,029	110,197	55,672	---	749,367	299,346	129,000	110,124	1,287,837	---	---	40,000	1,327,837

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Richville	87	4,488	767	10,166	5,005	---	1,012	21,438	1,227	---	---	22,665	---	---	---	22,665
Riverton	111	42,040	3,536	17,450	114	---	---	63,140	---	---	---	63,140	---	---	2,902	66,042
Robbinsdale	14,776	1,018,222	5,380,716	2,531,328	1,395,171	1,700,111	---	12,025,548	1,363,710	795,000	339,698	14,523,956	---	1,083,896	1,430,022	17,037,874
Rochester	117,444	11,678,917	49,857,056	14,803,307	26,874,840	7,521,813	14,035,075	124,771,008	48,347,750	8,238,793	4,827,050	186,184,601	---	556,397	13,180,075	199,921,073
Rock Creek	1,634	191,767	41,582	370,120	500	---	1,100	605,069	47,495	---	---	652,564	---	---	---	652,564
Rockford	4,390	528,333	758,526	565,443	205,290	76,871	46,981	2,181,444	78,344	305,000	268,219	2,833,007	---	---	555,491	3,388,498
Rockville	2,570	299,916	198,873	270,875	47,154	---	---	816,818	1,306,855	159,000	39,338	2,322,011	---	84,219	---	2,406,230
Rogers	12,991	2,087,487	4,157,644	1,141,899	1,291,809	136,092	189,157	9,004,088	4,222,607	1,280,000	286,297	14,792,992	---	---	890,457	15,683,449
Rollingstone	653	74,298	59,156	79,786	57,532	---	---	270,772	77,667	136,139	25,130	509,708	---	---	136,391	646,099
Roosevelt [1]	131	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Roscoe	103	28,696	3,276	9,664	---	---	---	41,636	---	---	---	41,636	---	17,243	---	58,879
Rose Creek	398	98,372	55,455	52,719	2,309	---	---	208,855	27,741	23,000	8,125	267,721	---	---	---	267,721
Roseau	2,775	436,701	980,174	467,707	532,625	351,049	50,635	2,818,891	1,678,796	181,882	2,881	4,682,450	---	---	425,834	5,108,284
Rosemount	24,342	3,466,933	4,651,700	2,054,895	2,647,130	235,000	---	13,055,658	8,877,381	1,426,727	337,407	23,697,173	---	333,000	1,925	24,032,098
Roseville	36,272	7,337,455	11,501,415	5,180,189	5,200,909	1,179,171	---	30,399,139	3,821,571	2,880,000	729,550	37,830,260	---	1,850,000	2,034,179	41,714,439
Rothsay	484	133,620	95,018	76,519	33,564	52,673	54,991	446,385	143,413	69,566	44,616	703,980	---	---	27,800	731,780
Round Lake	375	62,789	49,982	107,080	7,120	---	50,635	277,606	58,316	19,000	---	354,922	---	---	---	354,922
Royalton	1,249	151,087	356,458	127,480	14,572	21,606	---	671,203	594,631	71,000	13,893	1,350,727	---	---	13,210	1,363,937
Rush City	3,094	317,878	468,758	195,538	70,093	11,534	147,098	1,210,899	1,347,038	95,000	52,963	2,705,900	---	95,877	302,220	3,103,997
Rushford	1,770	117,876	584,809	96,195	268,081	141,320	31,234	1,239,515	732,209	1,239,978	206,060	3,417,762	---	---	420,674	3,838,436
Rushford Village	841	114,660	23,824	152,764	11,281	15,804	70,006	388,339	335,104	80,000	28,796	832,239	---	---	40,422	872,661
Rushmore	338	113,388	40,500	102,995	4,191	---	34,074	295,148	21,549	108,112	8,286	433,095	---	---	7,600	440,695
Russell	329	87,593	67,142	44,835	17,728	---	---	217,298	64,718	24,786	4,432	311,234	---	---	2,000	313,234
Ruthton	212	70,234	64,247	42,229	1,535	---	2,122	180,367	129,531	6,589	1,192	317,679	---	---	17,000	334,679
Rutledge	223	20,838	2,400	6,969	4,498	---	5,065	39,770	---	15,000	4,975	59,745	---	---	---	59,745
Sabin	554	89,510	55,414	85,009	27,338	---	---	257,271	11,000	110,441	31,246	409,958	---	5,460	10,000	425,418
Sacred Heart	504	156,767	166,994	158,348	15,595	4,976	---	502,680	3,708,795	48,353	105,653	4,365,481	---	---	101,397	4,466,878
Saint Anthony	9,067	1,109,476	4,861,358	1,164,856	431,091	1,189,472	43,376	8,799,629	3,758,036	2,895,000	962,492	16,415,157	---	86,300	1,504,353	18,005,810
Saint Anthony [Stearns]	90	5,004	1,754	2,449	---	---	---	9,207	---	---	---	9,207	---	---	---	9,207
Saint Augusta	3,563	306,860	222,305	151,933	75,480	202,667	---	959,245	512,644	---	1,723	1,473,612	---	---	---	1,473,612
Saint Bonifacius	2,328	300,992	493,581	352,109	---	---	4,674	1,151,356	131,391	247,903	62,468	1,593,118	---	62,000	---	1,655,118

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Saint Charles	3,838	383,671	751,569	264,544	578,039	42,155	---	2,019,978	1,066,375	277,039	108,849	3,472,241	---	---	30,200	3,502,441
Saint Clair	832	123,120	127,328	157,402	7,128	180	---	415,158	85,340	---	---	500,498	---	---	---	500,498
Saint Cloud	68,202	5,520,228	31,760,057	7,268,139	5,441,390	5,408,876	1,418,862	56,817,552	20,670,879	32,470,000	3,297,165	113,255,596	---	18,712	36,167,019	149,441,327
Saint Francis	7,872	1,448,253	1,947,432	629,467	298,290	---	72,229	4,395,671	597,442	415,000	208,550	5,616,663	---	---	1,558,400	7,175,063
Saint Hilaire	270	109,922	14,853	15,922	26,390	---	---	167,087	25,249	---	---	192,336	---	---	---	192,336
Saint James	4,545	592,493	1,544,200	1,218,083	342,367	117,469	81,008	3,895,620	7,769,408	432,000	224,497	12,321,525	---	47,000	3,397,099	15,765,624
Saint Joseph	7,318	754,443	1,606,132	440,811	337,445	183,663	---	3,322,494	929,431	1,218,000	306,003	5,775,928	---	255,000	571,241	6,602,169
Saint Leo	92	15,519	6,723	4,870	5,239	---	---	32,351	---	---	---	32,351	---	---	8,327	40,678
Saint Louis Park	48,910	9,075,636	17,050,302	7,656,884	8,392,210	11,003,428	---	53,178,460	14,388,878	2,115,076	1,503,685	71,186,099	---	200,000	5,408,462	76,794,561
Saint Martin	341	137,443	112,745	43,694	---	13,317	---	307,199	2,070,355	36,000	29,877	2,443,431	---	---	24,000	2,467,431
Saint Mary's Point	368	72,090	76,991	70,571	1,522	---	28,163	249,337	100,381	---	---	349,718	---	---	64,004	413,722
Saint Michael	17,835	1,115,596	1,684,802	2,210,504	761,101	273,819	32,875	6,078,697	5,666,595	2,596,123	450,248	14,791,663	---	120,000	4,112,665	19,024,328
Saint Paul	313,010	58,087,578	192,513,853	47,915,974	64,815,849	36,012,237	13,025,946	412,371,437	66,297,741	75,518,666	22,786,398	576,974,242	---	3,227,808	74,279,204	654,481,254
Saint Paul Park	5,581	584,524	1,522,549	540,718	273,333	605	9,482	2,931,211	222,650	455,000	118,913	3,727,774	---	---	1,272,794	5,000,568
Saint Peter	11,967	952,012	3,109,992	1,401,593	2,236,379	423,263	---	8,123,239	1,196,733	1,425,400	277,423	11,022,795	---	---	1,248,874	12,271,669
Saint Rosa	72	15,491	3,283	5,674	25,852	---	---	50,300	46,986	---	---	97,286	---	---	---	97,286
Saint Stephen	881	122,084	193,681	135,447	18,694	---	200	470,106	---	14,000	3,552	487,658	---	---	16,653	504,311
Saint Vincent	51	4,126	3,600	5,215	---	---	1,492	14,433	---	---	---	14,433	---	---	---	14,433
Sanborn	314	165,741	58,287	110,741	35,073	21,037	4,647	395,526	17,242	1,274	6	414,048	---	---	333,209	747,257
Sandstone	2,685	412,868	293,771	244,289	46,431	---	13,833	1,011,192	713,333	140,000	19,357	1,883,882	---	58,543	555,756	2,498,181
Sargeant [1]	56	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sartell	18,754	664,829	3,417,322	1,392,685	934,632	314,468	14,875	6,738,811	14,496,113	9,080,000	1,245,821	31,560,745	---	1,515,000	5,389,751	38,465,496
Sauk Centre	4,554	925,263	1,655,615	510,031	540,815	29,605	64,014	3,725,343	3,267,629	974,000	312,849	8,279,821	---	---	198,769	8,478,590
Sauk Rapids	13,954	873,018	2,933,899	1,113,786	373,617	792,528	---	6,086,848	1,510,083	2,615,000	120,515	10,332,446	---	165,140	1,001,061	11,498,647
Savage	31,407	2,709,764	7,368,004	2,576,056	2,028,135	374,111	116,275	15,172,345	8,867,349	7,328,200	1,396,076	32,763,970	---	275,000	3,404,992	36,443,962
Scandia	4,129	487,377	361,381	526,889	124,881	15,908	27,846	1,544,282	5,055,115	130,000	89,039	6,818,436	---	---	541,814	7,360,250
Scanlon	992	159,763	121,799	114,481	60,351	---	---	456,394	35,854	10,000	9,638	511,886	---	---	---	511,886
Seaforth	81	18,595	20,782	5,183	5,217	---	32	49,809	14,549	3,841	666	68,865	---	---	4,407	73,272
Sebeka	692	211,884	220,307	125,331	42,845	18,842	---	619,209	61,284	2,642,514	161,905	3,484,912	---	---	2,245,878	5,730,790
Sedan	50	10,541	9,331	7,318	---	---	---	27,190	---	---	---	27,190	---	---	---	27,190
Shafer	1,087	252,133	77,688	171,678	25,504	1,520	---	528,523	106,731	15,000	29,614	679,868	---	---	205,435	885,303

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Shakopee	41,506	4,450,712	11,692,533	3,555,609	5,852,366	3,227,376	133,250	28,911,846	5,905,898	2,013,788	1,175,342	38,006,874	---	---	3,132,036	41,138,910
Shelly	187	64,060	16,780	41,362	24,748	67	4,675	151,692	17,234	4,365	1,190	174,481	---	---	---	174,481
Sherburn	1,053	200,707	369,738	290,282	51,613	---	---	912,340	316,397	225,000	83,944	1,537,681	---	---	147,744	1,685,425
Shevlin	169	17,651	27,740	23,614	17,461	---	---	86,466	10,179	---	---	96,645	---	---	74,492	171,137
Shoreview	26,480	2,943,307	4,329,257	1,275,528	6,832,617	901,979	1,119,186	17,401,874	18,232,967	2,119,965	690,112	38,444,918	---	---	6,823,853	45,268,771
Shorewood	7,693	1,362,881	1,837,273	1,018,191	373,164	---	---	4,591,509	4,544,518	900,000	127,045	10,163,072	---	---	1,182,745	11,345,817
Silver Bay	1,823	494,133	639,995	541,016	924,062	35,829	25,905	2,660,940	819,330	37,818	9,635	3,527,723	---	---	522,650	4,050,373
Silver Lake	802	162,331	422,488	181,594	141,913	7,884	4,408	920,618	146,337	56,000	24,545	1,147,500	---	10,000	120,590	1,278,090
Skyline	279	48,897	13,452	9,283	17,896	---	---	89,528	---	---	---	89,528	---	---	---	89,528
Slayton	2,100	326,030	681,235	417,113	325,683	24,468	28,332	1,802,861	1,556,327	226,478	85,578	3,671,244	---	---	334,026	4,005,270
Sleepy Eye	3,464	889,454	807,092	533,791	642,735	709,469	503,203	4,085,744	1,085,731	687,323	202,110	6,060,908	---	---	1,254,509	7,315,417
Sobieski	189	25,633	3,353	18,733	31,848	---	---	79,567	---	---	---	79,567	---	---	---	79,567
Solway	89	12,282	2,918	8,139	447	---	1,809	25,595	---	---	---	25,595	---	---	---	25,595
South Haven	190	113,142	216,224	36,728	6,947	---	15,053	388,094	22,203	---	---	410,297	---	---	---	410,297
South Saint Paul	20,878	2,204,560	8,481,099	5,316,578	3,769,794	2,197,759	1,059,667	23,029,457	4,876,047	1,600,632	769,914	30,276,050	---	20,000	1,087,612	31,383,662
Spicer	1,217	232,795	253,317	222,724	197,740	55,022	5,403	967,001	860,298	415,000	164,095	2,406,394	---	16,105	161,010	2,583,509
Spring Grove	1,291	278,566	268,729	178,919	343,405	110,984	48,955	1,229,558	503,465	179,000	52,399	1,964,422	---	254,328	536,248	2,754,998
Spring Hill	90	6,384	970	3,527	12,193	---	6,768	29,842	---	---	---	29,842	---	---	---	29,842
Spring Lake Park	6,410	879,823	2,130,696	595,635	977,378	34,942	176,241	4,794,715	723,893	566,909	136,294	6,221,811	---	---	524,986	6,746,797
Spring Park*	1,694	359,198	616,458	105,192	35,890	88,807	49,665	1,255,210	237,230	111,250	16,700	1,620,390	---	---	122,617	1,743,007
Spring Valley	2,505	248,863	452,115	963,861	351,901	160,647	---	2,177,387	3,182,616	479,384	121,028	5,960,415	---	100,000	821,015	6,881,430
Springfield	2,051	565,091	738,538	336,510	704,865	145,312	69,272	2,559,588	957,042	369,521	125,514	4,011,665	---	---	292,888	4,304,553
Squaw Lake	102	23,058	34,702	5,816	1,597	---	1,313	66,486	331	2,008	4,576	73,401	---	---	7,985	81,386
Stacy	1,524	219,414	206,668	52,261	40,133	26,027	---	544,503	688,040	108,000	29,639	1,370,182	---	---	9,121	1,379,303
Staples	2,972	413,009	921,655	433,236	127,703	374,296	85,429	2,355,328	253,755	479,000	269,726	3,357,809	---	---	116,682	3,474,491
Starbuck	1,290	258,573	618,814	130,987	48,746	7,693	20,116	1,084,929	273,339	364,713	118,979	1,841,960	---	---	62,251	1,904,211
Steen	182	29,235	11,589	7,735	5,935	---	19,428	73,922	39,264	---	---	113,186	---	---	---	113,186
Stephen	668	223,046	137,335	81,224	147,075	323,974	62,582	975,236	30,504	83,313	17,895	1,106,948	---	---	12,500	1,119,448
Stewart	544	157,781	190,179	172,237	3,092	9,058	---	532,347	751,830	84,000	88,383	1,456,560	---	3,693	169,352	1,629,605
Stewartville	6,237	560,408	797,000	584,031	866,185	383,455	69,185	3,260,264	1,800,530	865,000	175,948	6,101,742	---	---	201,531	6,303,273
Stillwater	19,915	4,011,086	5,682,655	1,452,961	3,641,969	611,335	25,544	15,425,550	7,851,141	3,110,000	1,194,281	27,580,972	---	---	2,437,492	30,018,464

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Stockton	721	106,657	15,965	74,113	2,784	---	842	200,361	9,829	---	---	210,190	---	---	38,893	249,083
Storden	203	66,868	46,046	54,667	17,807	8,013	11,929	205,330	19,060	63,629	6,361	294,380	---	---	9,612	303,992
Strandquist	77	20,556	1,452	12,043	561	---	6,331	40,943	---	---	---	40,943	---	---	---	40,943
Strathcona	35	4,842	1,600	4,097	2,262	---	3,280	16,081	---	---	---	16,081	---	---	---	16,081
Sturgeon Lake	427	126,375	60,553	33,697	---	---	---	220,625	1,500	---	---	222,125	---	---	---	222,125
Sunburg	98	30,029	68,143	13,142	18,907	28,374	360	158,955	123,828	8,110	1,080	291,973	---	---	34,417	326,390
Sunfish Lake	516	130,888	168,588	106,440	---	---	20,201	426,117	75,910	67,000	21,440	590,467	---	---	---	590,467
Swanville	348	73,739	16,899	73,217	28,745	1,044	7,772	201,416	55,780	32,000	15,708	304,904	---	---	65,131	370,035
Taconite	635	173,688	44,745	92,882	28,669	---	79,672	419,656	---	---	---	419,656	---	---	20,576	440,232
Tamarack	79	61,607	1,435	12,711	6,855	---	940	83,548	---	3,959	1,060	88,567	---	---	---	88,567
Taopi	52	3,863	2,611	2,454	1,065	---	300	10,293	---	---	---	10,293	---	---	28,776	39,069
Taunton	127	45,645	20,541	8,396	249	26	---	74,857	---	---	---	74,857	---	---	---	74,857
Taylors Falls	1,024	221,274	252,375	152,242	20,432	17,603	---	663,926	271,673	125,000	53,059	1,113,658	---	---	38,891	1,152,549
Tenstrike	211	9,109	8,805	13,409	50	---	300	31,673	---	---	---	31,673	---	---	---	31,673
Thief River Falls	8,940	1,321,691	3,282,943	772,799	2,307,273	1,045,070	998,380	9,728,156	8,080,163	610,000	154,262	18,572,581	---	---	2,457,655	21,030,236
Tintah	58	20,023	23,845	15,511	4,200	---	9,866	73,445	---	14,531	79	88,055	---	---	11,053	99,108
Tonka Bay	1,550	360,062	773,449	214,802	64,691	---	11,159	1,424,163	545,973	---	---	1,970,136	---	---	319,122	2,289,258
Tower	491	188,209	634,306	134,766	602,929	97,636	142,883	1,800,729	1,508,884	131,101	43,902	3,484,616	---	---	104,238	3,588,854
Tracy	2,123	730,480	555,841	420,696	290,498	85,899	70,661	2,154,075	569,325	393,459	125,832	3,242,691	---	---	335,577	3,578,268
Trail	44	6,450	548	5,386	2,723	---	5,987	21,094	2,901	---	---	23,995	---	---	---	23,995
Trimont	709	175,266	264,349	167,128	51,228	806	---	658,777	16,108	29,774	17,229	721,888	242,529	---	---	964,417
Trommald	104	28,534	1,500	39,910	1,100	---	---	71,044	---	---	---	71,044	---	---	---	71,044
Trosky	68	16,360	4,002	14,701	1,212	---	2,058	38,333	4,750	---	---	43,083	---	---	---	43,083
Truman	1,058	323,949	290,952	210,334	110,878	4,928	17,961	959,002	217,852	61,939	20,329	1,259,122	---	65,720	---	1,324,842
Turtle River	80	34,274	2,170	4,343	---	---	1,653	42,440	---	---	---	42,440	---	---	---	42,440
Twin Lakes	145	35,786	7,615	4,460	2,340	---	---	50,201	---	---	---	50,201	---	---	---	50,201
Twin Valley	797	139,992	201,617	81,163	76,665	3,882	2,885	506,204	56,787	10,954	---	573,945	---	---	---	573,945
Two Harbors	3,638	612,476	1,305,846	1,185,910	757,727	32,169	380,943	4,275,071	2,185,057	123,041	58,907	6,642,076	---	234,780	576,838	7,453,694
Tyler	1,119	190,055	239,663	142,326	228,920	24,795	8,217	833,976	50,646	57,026	7,351	948,999	---	---	136,245	1,085,244
Ulen	554	120,354	55,321	52,618	86,398	---	1,186	315,877	104,215	---	---	420,092	---	---	---	420,092
Underwood	360	57,354	33,471	52,015	24,086	125	---	167,051	17,400	---	---	184,451	---	10,000	40,000	234,451

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Upsala	429	134,994	52,003	104,355	29,608	10,921	---	331,881	160,049	28,091	38,103	558,124	---	---	108,192	666,316
Urbank	54	19,173	555	1,929	21,678	---	3,113	46,448	---	---	---	46,448	---	---	---	46,448
Utica	270	28,024	7,264	29,920	11,789	---	1,789	78,786	---	23,000	6,289	108,075	---	---	---	108,075
Vadnais Heights	13,198	1,537,970	2,452,316	871,365	853,522	319,960	28,578	6,063,711	645,362	505,000	355,586	7,569,659	---	---	626,904	8,196,563
Vergas	363	72,929	42,832	50,993	83,189	107	3,983	254,033	25,370	58,125	6,113	343,641	---	---	5,000	348,641
Vermillion	439	49,739	13,151	38,864	14,080	---	---	115,834	---	---	---	115,834	---	---	---	115,834
Verndale	581	92,329	181,448	46,475	38,027	20,377	6,851	385,507	398,739	39,336	10,916	834,498	---	---	---	834,498
Vernon Center	303	95,498	92,663	118,160	386	---	---	306,707	---	---	---	306,707	---	43,593	---	350,300
Vesta	297	140,973	28,653	57,356	18,150	108,082	---	353,214	67,903	31,841	2,579	455,537	---	7,750	---	463,287
Victoria	9,918	1,534,195	1,239,036	905,867	1,110,275	---	20,373	4,809,746	3,861,552	1,925,000	559,141	11,155,439	---	---	1,775,845	12,931,284
Viking	99	43,520	44,357	8,082	8,595	---	131	104,685	9,931	---	---	114,616	---	---	---	114,616
Villard	254	63,692	58,504	35,380	23,996	---	---	181,572	---	---	---	181,572	---	---	31,000	212,572
Vining	69	17,301	18,784	7,966	6,358	---	---	50,409	6,576	---	---	56,985	---	---	---	56,985
Virginia	8,439	2,077,238	8,110,478	2,821,796	2,587,744	660,879	34,000	16,292,135	3,224,119	6,118,021	133,519	25,767,794	---	---	458,334	26,226,128
Wabasha	2,515	516,413	1,402,361	683,809	266,419	16,745	---	2,885,747	455,977	400,000	51,398	3,793,122	---	---	125,000	3,918,122
Wabasso	693	195,527	198,182	163,319	135,691	26,877	346	719,942	384,518	159,200	56,533	1,320,193	---	---	176,123	1,496,316
Waconia	13,124	1,935,120	1,627,583	1,483,160	2,560,255	239,057	9,418	7,854,593	3,951,044	5,321,814	924,288	18,051,739	---	377,874	2,341,801	20,771,414
Wadena	4,150	487,552	1,081,543	938,659	408,440	654,665	148,168	3,719,027	345,427	388,000	52,898	4,505,352	---	1,523,893	1,365,589	7,394,834
Wahkon	221	138,737	9,375	145,423	38,245	---	---	331,780	---	---	---	331,780	---	---	---	331,780
Waite Park	7,777	1,380,182	3,388,666	2,081,328	478,068	37,808	389,172	7,755,224	3,561,063	1,931,068	650,688	13,898,043	---	---	3,630,235	17,528,278
Waldorf	225	63,568	37,092	47,594	7,266	---	4,590	160,110	3,989	11,623	428	176,150	---	200,000	---	376,150
Walker	926	481,639	369,137	238,124	102,394	157,864	64,142	1,413,300	549,531	278,976	54,434	2,296,241	---	---	240,141	2,536,382
Walnut Grove	818	137,209	170,507	99,191	28,031	3,886	7,933	446,757	116,338	---	---	563,095	---	58,052	25,944	647,091
Walters*	65	27,727	34,063	11,444	1,064	---	4,705	79,003	837	13,443	---	93,283	---	---	13,443	106,726
Waltham	155	27,585	3,507	9,464	1,401	---	---	41,957	27,160	---	---	69,117	---	18,938	---	88,055
Wanamingo	1,097	133,272	230,831	137,675	119,857	117,075	---	738,710	436,355	362,000	112,118	1,649,183	---	---	1,455	1,650,638
Wanda	84	35,105	23,223	7,902	4,815	---	---	71,045	10,000	---	---	81,045	---	9,563	---	90,608
Warba	183	43,740	11,165	5,313	15,141	263,797	1,631	340,787	14,850	---	---	355,637	---	---	---	355,637
Warren	1,596	522,911	133,332	291,057	263,760	28,361	102,235	1,341,656	2,364,608	187,882	42,751	3,936,897	---	---	36,533	3,973,430
Warroad	1,838	783,549	1,217,624	276,880	516,838	57,777	577,843	3,430,511	2,757,204	55,000	23,588	6,266,303	---	73,940	45,788	6,386,031
Waseca	9,027	1,456,007	3,246,824	1,539,811	1,066,449	172,216	64,734	7,546,041	10,448,789	325,000	153,575	18,473,405	---	181,392	1,756,073	20,410,870

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Watertown	4,654	687,759	508,873	553,131	215,641	209,835	---	2,175,239	1,631,718	1,545,000	154,021	5,505,978	---	---	1,235,433	6,741,411
Waterville	1,894	238,987	771,559	403,803	43,231	40,207	---	1,497,787	380,034	294,000	58,755	2,230,576	---	---	190,934	2,421,510
Watkins	956	266,225	300,130	207,544	101,914	14,056	---	889,869	232,728	124,557	151,439	1,398,593	---	---	149,369	1,547,962
Watson	192	71,674	3,321	53,549	2,169	---	---	130,713	40,542	---	---	171,255	---	---	---	171,255
Waubun	407	65,659	65,521	48,461	16,870	---	963	197,474	---	2,000	30	199,504	---	---	---	199,504
Waverly	1,528	355,549	395,675	245,636	26,296	15,428	2,595	1,041,179	1,746,396	78,247	26,736	2,892,558	---	---	3,428	2,895,986
Wayzata	4,719	1,689,783	2,344,256	740,013	1,242,339	2,341,981	34,032	8,392,404	1,164,010	335,000	397,439	10,288,853	---	50,000	4,436,588	14,775,441
Welcome	647	113,206	254,920	135,377	47,581	49,384	16,374	616,842	383,759	295,000	47,636	1,343,237	---	---	143,771	1,487,008
Wells	2,243	626,610	639,533	570,102	489,357	374,064	65,852	2,765,518	2,346,259	375,000	207,253	5,694,030	---	7,000	---	5,701,030
Wendell	162	73,083	51,950	10,894	10,643	27,986	---	174,556	---	---	---	174,556	---	---	---	174,556
West Concord	776	216,131	211,200	125,981	147,532	14,931	---	715,775	151,443	88,000	71,400	1,026,618	---	---	107,020	1,133,638
West Saint Paul	21,053	2,960,119	8,157,114	2,810,677	949,742	1,002,061	62,777	15,942,490	6,874,222	2,040,000	1,221,444	26,078,156	---	---	1,575,504	27,653,660
West Union	104	9,041	899	3,396	1,836	---	---	15,172	96,183	---	---	111,355	---	---	---	111,355
Westbrook	710	135,564	168,363	205,058	134,235	3,535	1,143	647,898	138,128	70,000	80,047	936,073	---	---	21,150	957,223
Westport	54	5,676	1,523	1,499	---	---	6,733	15,431	---	---	---	15,431	---	---	---	15,431
Whalan	65	20,587	3,848	29,429	6,132	---	---	59,996	---	---	---	59,996	---	26	---	60,022
Wheaton	1,366	254,330	454,640	304,876	251,753	34,364	31,765	1,331,728	145,681	75,254	18,071	1,570,734	---	---	120	1,570,854
White Bear Lake	25,458	2,109,822	6,706,979	2,018,906	1,854,616	751,402	116,253	13,557,978	11,211,655	420,000	425,058	25,614,691	---	125,000	2,674,176	28,413,867
Wilder	56	20,909	1,699	10,179	2,212	---	3,946	38,945	7,212	---	---	46,157	---	20,000	---	66,157
Willernie	542	132,887	50,552	101,676	2,663	---	---	287,778	33,294	7,994	2,416	331,482	---	---	---	331,482
Williams	177	98,777	21,798	16,319	33,943	---	51	170,888	---	14,236	1,825	186,949	---	---	---	186,949
Willmar	20,096	3,501,751	5,346,113	3,171,102	2,459,916	147,444	225,449	14,851,775	7,748,055	4,039,112	1,930,075	28,569,017	---	---	4,780,428	33,349,445
Willow River	395	168,037	342,438	31,087	250	---	---	541,812	71,892	---	---	613,704	---	---	---	613,704
Wilmont	341	105,623	60,722	47,122	16,803	---	---	230,270	161,897	9,168	699	402,034	---	---	---	402,034
Wilton	244	19,876	5,664	9,998	1,715	---	---	37,253	---	2,683	1,138	41,074	---	---	---	41,074
Windom	4,539	407,308	1,694,183	596,716	481,980	1,726,442	162,043	5,068,672	533,720	687,969	302,970	6,593,331	805,000	10,952	25,670	7,434,953
Winger	215	97,212	18,861	12,495	1,805	---	2,279	132,652	6,982	402	995	141,031	---	---	---	141,031
Winnebago	1,333	327,386	506,980	226,224	247,580	56,304	---	1,364,474	273,011	313,838	60,733	2,012,056	---	---	---	2,012,056
Winona	27,207	3,244,297	8,674,315	2,815,196	1,877,356	3,861,370	52,481	20,525,015	5,226,235	835,000	230,109	26,816,359	---	1,445,890	1,065,496	29,327,745
Winsted	2,289	516,306	659,433	345,886	72,390	38,591	72,186	1,704,792	1,008,912	290,000	154,275	3,157,979	---	---	602,411	3,760,390
Winthrop	1,412	428,952	538,817	265,091	162,792	94,239	13,626	1,503,517	194,433	121,528	87,479	1,906,957	---	12,267	53,578	1,972,802

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Winton	164	53,343	1,018	20,278	3,861	---	1,564	80,064	11,875	42,745	8,946	143,630	---	6,000	4,642	154,272
Wolf Lake	60	38,632	44,264	2,903	27,943	---	7,513	121,255	8,536	---	---	129,791	---	---	4,000	133,791
Wolverton	131	29,739	27,242	21,993	30,728	---	---	109,702	---	---	---	109,702	---	3,555	---	113,257
Wood Lake	417	89,047	49,096	95,613	36,400	---	5,581	275,737	104,988	---	---	380,725	---	5,000	---	385,725
Woodbury	70,840	6,796,009	18,918,467	9,916,794	4,872,732	758,555	---	41,262,557	33,028,609	4,400,000	1,460,587	80,151,753	---	---	10,354,213	90,505,966
Woodland	467	99,649	151,662	93,945	---	---	17,189	362,445	106,663	---	---	469,108	---	---	68,691	537,799
Woodstock	104	24,436	8,714	16,124	1,196	---	---	50,470	64,293	6,000	923	121,686	---	---	---	121,686
Worthington	13,510	1,485,686	4,472,181	1,265,688	998,774	334,638	194,917	8,751,884	4,198,985	1,240,000	188,352	14,379,221	---	22,034	937,196	15,338,451
Wrenshall	418	88,986	69,444	38,914	---	---	---	197,344	11,161	---	---	208,505	---	---	---	208,505
Wright*	126	27,937	45,861	10,671	---	---	---	84,469	---	---	---	84,469	---	---	2,827	87,296
Wykoff	442	88,645	104,559	40,215	18,070	1,099	---	252,588	465,799	16,000	2,069	736,456	---	23,300	199,290	959,046
Wyoming	8,037	622,414	1,872,676	859,914	38,356	512,498	---	3,905,858	2,480,777	704,249	312,205	7,403,089	---	---	1,885,297	9,288,386
Zemple	89	8,840	3,313	5,736	---	---	---	17,889	---	---	---	17,889	---	---	---	17,889
Zimmerman	5,734	482,342	952,435	351,359	218,487	25,692	---	2,030,315	432,101	---	1,440	2,463,856	---	---	25,000	2,488,856
Zumbro Falls	204	55,369	200,256	57,718	30,667	41,112	1,860	386,982	---	---	---	386,982	---	794	---	387,776
Zumbrota	3,463	518,629	722,766	391,118	581,143	101,442	---	2,315,098	855,946	135,000	24,036	3,330,080	12,689	521,630	2,335,444	6,199,843
State Total	4,672,091	\$694,173,131	\$1,647,462,407	\$593,968,951	\$593,572,280	\$448,175,754	\$120,980,429	\$4,098,332,952	\$1,574,624,640	\$754,855,737	\$179,730,727	\$6,607,544,056	\$64,970,550	\$62,778,911	\$756,704,985	\$7,491,998,502

[1] Failed to meet reporting deadline.
*Data could not be fully verified.
**Failed to meet reporting requirements.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,672	7,639	19,937	390,427	---	15,634	---	---	3,727	---	437,364
Adams	798	5,080	---	20,469	---	---	90,147	---	---	---	115,696
Adrian	1,256	1,734	15,147	20,017	---	61,672	10,365	---	---	---	108,935
Afton	3,024	74,686	---	242,291	---	16,787	---	---	2,143,255	---	2,477,019
Aitkin	2,123	---	212,817	1,927,839	---	---	4,302	---	110,927	---	2,255,885
Akeley	451	---	---	38,238	---	---	---	---	---	---	38,238
Albany	2,712	---	121,006	171,216	---	24,982	---	---	---	---	317,204
Albert Lea	18,165	17,114	318,641	4,728,942	---	263,144	148,231	1,641,607	---	---	7,117,679
Alberta	111	---	---	29,825	---	---	---	---	---	---	29,825
Albertville	7,485	181,398	68,984	498,866	---	215,603	46,126	---	---	---	1,010,977
Alden	624	15,438	30,468	126,683	---	130	---	---	---	---	172,719
Aldrich	42	---	---	---	---	---	---	---	---	---	---
Alexandria	13,951	275,843	561,468	2,125,764	---	633,479	---	80,994	---	---	3,677,548
Alpha	110	---	5,132	---	---	1,817	---	---	---	---	6,949
Altura	466	39,776	600	---	---	---	---	---	---	---	40,376
Alvarado	366	176	---	12,630	---	---	---	---	---	---	12,806
Amboy	510	18,628	85,317	26,537	---	---	---	---	---	---	130,482
Andover	32,728	---	126,053	3,326,890	165,974	983,163	---	---	---	---	4,602,080
Annandale	3,374	5,206	71,504	14,006	---	102,651	144,931	---	---	---	338,298
Anoka	18,573	77,844	42,702	4,711,384	---	585,733	904,225	---	---	---	6,321,888
Apple Valley	53,429	1,000,760	69,908	6,608,629	---	393,203	24,179	---	---	---	8,096,679
Appleton	1,356	5,128	111,389	2,250	---	51,921	---	---	---	10,900	181,588
Arco	75	---	---	2,500	---	---	---	---	---	---	2,500
Arden Hills	9,889	---	233,301	2,916,604	---	2,783,238	13,770	---	---	---	5,946,913
Argyle	650	---	---	8,750	---	1,117	---	---	---	---	9,867
Arlington	2,230	---	77,623	296,452	---	78,120	2,034	---	---	---	454,229
Ashby	448	854	16,219	11,120	---	---	---	---	---	---	28,193
Askov	349	---	38,053	---	---	7,700	---	---	---	---	45,753
Atwater	1,127	---	8,841	149,443	---	---	---	---	---	---	158,284
Audubon	532	5,600	99,353	---	---	---	---	---	---	---	104,953
Aurora	1,670	---	40,000	93,954	---	31,504	17,398	---	---	---	182,856
Austin	25,589	87,814	1,889,604	2,586,586	---	774,603	---	---	---	---	5,338,607

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Avoca	138	31,694	---	4,500	---	---	---	---	---	---	36,194
Avon	1,639	3,995	29,326	26,922	---	---	---	---	---	---	60,243
Babbitt	1,454	5,715	342,339	470,018	---	149,817	3,850	---	---	---	971,739
Backus	250	---	24,232	---	---	---	---	321,259	---	---	345,491
Badger	362	---	40,000	---	---	---	---	---	---	---	40,000
Bagley	1,421	55,093	8,773	242,343	---	50,735	---	209,297	---	---	566,241
Balaton	630	1,461	---	37,069	---	82,142	---	---	---	---	120,672
Barnesville	2,666	24,100	---	215,998	---	294,925	7,500	---	---	---	542,523
Barnum	605	---	325,790	---	---	---	---	---	---	---	325,790
Barrett	414	---	---	---	---	---	---	---	---	---	---
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	936	9,833	6,050	41,848	---	2,516	5,775	---	---	---	66,022
Baudette	1,069	8,258	---	254,319	---	55,533	---	---	---	---	318,110
Baxter	8,478	16,708	123,646	10,916,958	---	40,116	1,463,133	---	---	---	12,560,561
Bayport	3,893	---	131,928	87,153	---	9,275	---	---	---	---	228,356
Beardsley	216	---	9,546	191,414	---	---	---	---	---	---	200,960
Beaver Bay	180	7,700	---	7,812	---	---	---	---	---	---	15,512
Beaver Creek	286	---	---	---	---	---	---	---	---	---	---
Becker	4,856	83,764	114,629	2,001,653	---	474,884	---	---	---	---	2,674,930
Bejou	93	---	---	---	---	---	---	---	---	---	---
Belgrade	762	15,422	433,742	19,929	---	---	---	---	---	---	469,093
Belle Plaine	7,408	62,500	363,701	1,134,324	---	922,162	1,476	---	---	---	2,484,163
Bellechester	170	---	---	---	---	---	---	---	75,453	---	75,453
Bellingham	150	---	45,750	38,542	---	---	---	---	---	---	84,292
Beltrami	97	6,578	---	1,877	---	---	---	---	---	---	8,455
Belview	362	---	---	1,750	---	---	---	---	---	---	1,750
Bemidji	15,462	1,415,247	564,936	1,210,004	---	194,188	521,400	---	---	---	3,905,775
Bena	122	---	---	---	---	---	---	---	---	---	---
Benson	3,156	27,955	114,230	202,380	---	300,676	---	61,601	---	---	706,842
Bertha	486	2,900	38,351	15,410	---	---	---	---	---	---	56,661
Bethel	505	---	---	22,970	---	---	---	---	---	---	22,970
Big Falls	210	256	3,855	26,905	---	166,784	---	5,360	---	---	203,160

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Big Lake	11,456	18,030	266,527	2,510,137	---	72,959	161,080	---	---	---	3,028,733
Bigelow	234	---	---	---	---	---	---	---	---	---	---
Bigfork	439	394,748	3,803	---	---	---	---	---	---	---	398,551
Bingham Lake	128	---	---	---	---	---	---	---	---	---	---
Birchwood	876	---	---	---	---	5,735	---	---	---	---	5,735
Bird Island	989	24,615	44,902	901,985	---	2,693	---	---	---	---	974,195
Biscay	103	---	---	---	---	---	---	---	---	---	---
Biwabik	995	---	---	2,945,600	---	---	---	---	---	---	2,945,600
Blackduck	840	---	4,153	1,559	---	12,993	---	---	---	---	18,705
Blaine	66,667	62,774	2,100,687	7,617,697	---	297,540	556,232	---	---	---	10,634,930
Blomkest	149	---	30,508	---	---	---	---	---	---	---	30,508
Blooming Prairie	1,992	2,484	14,565	145,813	---	19,701	---	---	---	---	182,563
Bloomington	89,654	---	521,315	23,257,439	---	1,382,549	2,147,303	---	---	108,584	27,417,190
Blue Earth	3,204	---	213,707	3,457,707	---	6,534	1,107,104	68,808	---	---	4,853,860
Bluffton	216	---	---	---	---	---	---	---	---	---	---
Bock	108	---	---	---	---	---	---	---	---	---	---
Borup	104	5,219	---	---	---	---	---	---	---	---	5,219
Bovey	796	---	---	---	---	7,669	---	---	---	---	7,669
Bowlus	287	---	75,214	---	---	---	---	---	---	---	75,214
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---
Boyd	155	---	---	9,150	---	---	---	---	---	---	9,150
Braham	1,804	---	104,290	250,890	---	5,718	---	---	---	---	360,898
Brainerd	13,732	57,869	116,129	2,504,452	---	8,188	---	1,840,841	---	82,005	4,609,484
Brandon	495	---	10,733	22,189	---	---	---	---	---	---	32,922
Breckenridge	3,298	31,912	252,142	367,577	---	37,252	1,515	---	---	---	690,398
Breezy Point	2,485	---	43,178	26,934	---	6,935	---	---	---	---	77,047
Brewster	481	---	11,057	6,568	---	131,772	---	---	---	---	149,397
Bricelyn	346	---	90,074	---	---	---	---	---	---	---	90,074
Brook Park	126	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	32,299	101,695	347,751	7,818,321	---	886,260	657,790	---	---	---	9,811,817
Brooklyn Park	81,679	---	14,071	5,617,720	---	179,671	2,447,000	---	---	---	8,258,462
Brooks	136	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Brookston	124	---	---	---	---	---	---	---	---	---	---
Brooten	747	---	40,505	1,655,408	---	15,326	---	---	---	---	1,711,239
Browerville	789	56,470	---	2,777,011	---	---	---	---	---	---	2,833,481
Browns Valley	559	---	---	35,385	---	600	55,009	---	---	---	90,994
Brownsdale	683	6,919	---	35,000	---	18,728	---	---	---	---	60,647
Brownsville	489	---	7,000	37,745	---	6,635	---	---	---	---	51,380
Brownton	717	1,800	31,368	15,931	---	16,305	---	---	2,929,697	---	2,995,101
Bruno	98	---	---	---	---	---	---	---	---	---	---
Buckman	299	---	---	---	---	---	---	---	---	---	---
Buffalo	16,479	6,831	56,092	1,073,639	---	234,790	80,472	23,291	---	---	1,475,115
Buffalo Lake	674	1,194	37,517	2,678,895	---	49,104	936,728	---	---	---	3,703,438
Buhl	980	---	---	36,139	---	51,444	---	---	---	---	87,583
Burnsville	62,657	2,082,924	2,699,799	5,784,375	55,314	3,136,564	---	---	---	87,241	13,846,217
Burtrum	138	---	---	8,159	---	---	---	---	---	---	8,159
Butterfield	572	---	9,065	80,000	---	10,200	---	---	---	---	99,265
Byron	5,770	114,290	82,271	2,207,433	---	667,166	142,497	---	---	---	3,213,657
Caledonia	2,824	---	225,594	1,072,736	---	28,115	---	---	---	---	1,326,445
Callaway	231	---	---	---	---	---	---	---	---	---	---
Calumet	348	22,357	---	9,599	---	2,289	---	---	---	---	34,245
Cambridge	8,977	66,572	292,554	2,995,846	---	180,360	---	73,625	---	---	3,608,957
Campbell	141	---	---	---	---	34,906	---	---	---	---	34,906
Canby	1,723	---	47,709	279,513	---	15,104	57,238	400,431	---	264	800,259
Cannon Falls	4,119	253,811	549,733	1,990,349	---	77,345	6,838	---	---	---	2,878,076
Canton	349	---	---	---	---	---	---	---	---	---	---
Carlos	499	---	119,360	115,727	---	7,408	---	---	---	---	242,495
Carlton	979	91,237	45,941	49,039	---	3,747	---	---	---	---	189,964
Carver	4,727	1,733,629	39,675	651,693	---	353,444	36,962	---	---	9,643	2,825,046
Cass Lake	760	---	---	63,140	---	---	---	---	---	---	63,140
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City	622	29,262	365,513	72,920	---	---	---	---	---	---	467,695
Centerville	4,047	2,587	---	---	---	---	---	---	---	---	2,587
Ceylon	338	---	---	5,949	---	3,952	---	---	---	---	9,901

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Champlin	23,927	12,045	118,306	7,209,931	---	242,129	---	---	---	---	7,582,411
Chandler	255	---	10,208	---	---	2,613	---	---	---	---	12,821
Chanhasen	26,266	14,192	1,169,952	2,315,068	---	1,324,849	---	---	---	---	4,824,061
Chaska	27,622	194,835	76,562	5,111,943	---	2,206,964	8,960	---	695,867	---	8,295,131
Chatfield	2,881	---	176,539	---	---	1,541,894	---	---	278,796	---	1,997,229
Chickamaw Beach	113	---	---	42,193	---	---	---	---	---	---	42,193
Chisago City	5,414	39,679	173,227	1,820,124	---	395,170	33,573	---	---	---	2,461,773
Chisholm	4,937	99,300	238,624	1,325,264	---	71,582	---	---	---	10,610	1,745,380
Chokio	389	---	130,545	4,590	---	---	---	---	---	---	135,135
Circle Pines	5,076	---	---	5,183,334	---	146,485	---	---	---	---	5,329,819
Clara City	1,318	9,673	10,169	1,123,318	---	661,576	19,835	---	---	---	1,824,571
Claremont	535	3,848	129,833	12,878	---	1,409	714	---	---	---	148,682
Clarissa	663	---	9,870	---	---	---	---	---	3,800,481	---	3,810,351
Clarkfield	812	3,348	233,326	527,063	---	960	12,000	---	---	---	776,697
Clarks Grove	679	90,243	1,525,507	13,872	---	---	---	---	---	---	1,629,622
Clear Lake	619	---	36,052	43,386	---	35,106	---	---	---	---	114,544
Clearbrook	520	---	---	22,960	---	---	---	---	---	---	22,960
Clearwater	1,796	10,657	53,608	315,088	---	121,872	---	---	---	---	501,225
Clements	140	20,213	5,365	7,358	---	---	---	---	---	---	32,936
Cleveland	735	---	43,550	6,131	---	---	---	---	---	---	49,681
Climax	267	---	---	---	---	20,000	---	---	1,116,537	---	1,136,537
Clinton	419	---	---	6,890	---	---	---	---	---	---	6,890
Clitherall	115	---	---	---	---	---	---	---	---	---	---
Clontarf	150	---	---	---	---	---	---	---	---	---	---
Cloquet	12,347	979,581	1,158,306	5,392,998	---	896,169	---	---	---	---	8,427,054
Coates	168	---	---	---	---	---	---	---	---	---	---
Cobden	30	---	---	---	---	---	---	---	---	---	---
Cohasset	2,738	41,847	31,826	416,839	---	71,896	266,056	---	---	---	828,464
Cokato	2,762	85,275	255,451	181,305	---	84,889	---	---	---	---	606,920
Cold Spring	4,201	5,229	78,179	210,220	---	91,186	28,550	---	---	---	413,364
Coleraine	1,947	---	---	30,000	---	2,536	---	---	---	---	32,536
Cologne	1,841	---	41,215	361,005	---	47,977	---	---	---	---	450,197

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Columbia Heights	20,840	---	222,395	404,086	---	659,776	396,783	---	---	---	1,683,040
Columbus	3,950	375	---	152,539	---	---	118,863	---	---	---	271,777
Comfrey	353	2,800	41,408	45,000	---	7,864	2,346	---	---	---	99,418
Comstock	92	---	---	---	---	---	---	---	---	---	---
Conger	134	2,530	4,039	---	---	22,500	---	---	---	---	29,069
Cook	547	2,977	17,279	154,371	---	57,501	---	244,371	---	---	476,499
Coon Rapids	63,899	123,743	786,126	5,324,049	---	3,859,071	843,311	---	---	---	10,936,300
Corcoran	5,831	47,712	146,662	1,562,831	---	1,575,602	---	---	---	---	3,332,807
Correll	30	---	---	---	---	---	---	---	---	---	---
Cosmos	453	---	148,685	181,253	---	26,152	---	---	---	---	356,090
Cottage Grove	37,341	---	5,109,180	14,463,070	---	1,347,360	709,074	---	---	---	21,628,684
Cottonwood	1,237	2,466	33,300	207,280	---	268,448	---	---	---	---	511,494
Courtland	666	2,981	---	2,190	---	---	---	---	---	---	5,171
Cromwell	240	---	---	---	---	---	---	---	---	---	---
Crookston	8,021	21,268	176,630	1,265,253	---	339,462	1,179	303,043	---	---	2,106,835
Crosby	2,360	32,713	198,924	170,856	---	23,530	---	---	---	---	426,023
Crosslake	2,275	85,138	46,100	1,222,555	---	161,236	---	---	---	---	1,515,029
Crystal	23,287	221,873	275,974	1,491,683	---	1,245,144	20,971	---	---	---	3,255,645
Currie	223	501	1,987	---	---	---	---	---	200,833	---	203,321
Cuyuna	341	---	34,975	---	---	---	---	---	195,163	---	230,138
Cyrus	289	---	---	---	---	24,130	---	---	---	---	24,130
Dakota	302	---	19,961	---	---	---	---	---	---	---	19,961
Dalton	250	---	---	---	---	---	---	---	5,759,199	---	5,759,199
Danube	461	---	8,795	11,647	---	66,210	---	---	---	---	86,652
Danvers	95	---	---	---	---	26,237	---	---	---	---	26,237
Darfur	102	---	211,236	---	---	---	---	---	---	---	211,236
Darwin	355	---	---	179,886	---	---	---	---	---	---	179,886
Dassel	1,470	16,118	---	299,616	---	---	---	---	---	---	315,734
Dawson	1,455	12,302	62,296	9,659	---	39,611	---	---	---	---	123,868
Dayton	6,072	94,934	119,546	805,622	25,753	424,162	---	---	---	---	1,470,017
De Graff	119	---	---	---	---	---	---	---	---	---	---
Deephaven	3,878	1,289	41,163	272,456	---	440,233	---	---	---	---	755,141

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Deer Creek	325	---	26,932	---	---	5,476	---	---	---	---	32,408
Deer River	925	---	15,816	1,481,266	---	---	---	---	---	---	1,497,082
Deerwood	535	---	12,217	---	---	1,021	---	---	---	---	13,238
Delano	6,187	44,649	72,455	845,776	---	617,463	165,594	---	---	---	1,745,937
Delavan	165	6,675	176,462	10,274	---	---	---	---	---	---	193,411
Delhi	65	---	---	---	7,050	---	---	---	---	---	7,050
Dellwood	1,135	---	---	620,000	---	---	---	---	---	---	620,000
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	213	---	---	---	---	---	---	---	60,327	---	60,327
Dent	187	---	10,400	---	---	---	---	---	---	---	10,400
Detroit Lakes	9,475	55,720	796,010	3,711,807	---	1,312,292	---	4,656,041	---	---	10,531,870
Dexter	341	---	---	58,425	---	2,006	---	---	---	---	60,431
Dilworth	4,514	336,448	104,232	5,753,085	---	---	2,224,575	---	---	---	8,418,340
Dodge Center	2,764	11,559	287,181	336,883	---	129,689	37,345	41,520	---	---	844,177
Donaldson	36	---	---	---	---	---	---	---	---	---	---
Donnelly	224	9,469	---	---	---	---	---	---	---	---	9,469
Doran	40	591	---	---	---	---	---	---	---	---	591
Dover	759	---	6,833	142,938	---	7,998	---	---	---	---	157,769
Dovray	55	572	10,000	---	---	---	---	---	---	---	10,572
Duluth	87,213	633,535	1,619,980	18,275,538	---	4,577,685	124,241	---	---	---	25,230,979
Dumont	86	---	---	---	---	---	---	---	---	---	---
Dundas	1,571	6,834	9,593	893,382	---	124,685	---	---	---	---	1,034,494
Dundee	65	---	---	8,240	---	---	---	---	34,572	---	42,812
Dunnell	163	9,909	---	---	---	---	---	---	---	---	9,909
Eagan	68,347	11,963,236	248,542	7,213,383	---	2,436,204	20,007	---	1,957,081	---	23,838,453
Eagle Bend	519	208,510	161,621	4,269,960	---	40,268	16,214	---	---	---	4,696,573
Eagle Lake	3,137	91,739	122,114	9,801	---	42,464	---	---	---	---	266,118
East Bethel	12,029	180,245	125,000	1,390,061	---	103,035	46,400	---	---	---	1,844,741
East Grand Forks	8,875	28,619	154,694	2,347,801	450	121,150	229,469	---	---	645,101	3,527,284
East Gull Lake	1,034	1,559	---	---	---	9,948	---	---	---	---	11,507
Easton	189	---	59,648	---	---	---	---	---	---	---	59,648
Echo	258	600	10,500	74,882	---	---	---	---	652,886	---	738,868

[1]Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Eden Prairie	63,456	297,377	430,746	3,981,407	---	5,107,009	---	---	---	---	9,816,539
Eden Valley	1,044	---	40,032	867,499	---	---	---	---	---	---	907,531
Edgerton	1,122	---	6,394	34,873	---	14,984	---	---	---	---	56,251
Edina	52,535	2,001,369	833,820	5,234,271	---	791,251	10,892,125	---	---	---	19,752,836
Effie	131	---	---	---	---	---	---	---	---	---	---
Eitzen	242	624	---	12,111	---	---	---	---	---	---	12,735
Elba	148	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,172	29,898	4,219	14,165	---	25,907	3,932,892	63,022	---	---	4,070,103
Elgin	1,102	---	186,586	272,694	---	---	---	---	---	---	459,280
Elizabeth	168	---	7,718	---	---	---	---	---	---	---	7,718
Elk River	24,891	79,173	740,275	1,036,604	---	575,051	---	---	---	---	2,431,103
Elko New Market	4,769	159,322	165,968	199,840	---	---	---	---	---	---	525,130
Elkton	141	---	---	---	---	---	---	---	---	---	---
Ellendale	672	30,659	5,735	66,734	---	---	---	---	---	---	103,128
Ellsworth	467	---	---	11,000	---	970	---	---	---	---	11,970
Elmdale	106	---	---	4,930	---	17,270	---	---	---	---	22,200
Elmore	584	20,191	3,165	---	---	601	---	---	---	---	23,957
Elrosa	216	---	1,808	45,832	---	---	---	---	---	---	47,640
Ely	3,410	5,715	32,853	3,148,232	---	184,881	64,830	454,549	---	---	3,891,060
Elysian	712	9,360	22,525	1,478,766	---	24,869	---	---	---	---	1,535,520
Emily	857	16,725	23,509	402,948	---	8,379	---	---	---	---	451,561
Emmons	365	---	---	---	---	---	---	---	---	---	---
Erhard	146	3,059	---	9,378	---	5,301	---	---	---	---	17,738
Ersline	492	---	16,500	---	---	2,694	---	---	---	---	19,194
Evan	79	---	---	---	---	---	---	---	---	---	---
Evansville	603	---	10,984	10,560	---	3,125	---	---	141,853	---	166,522
Eveleth	3,609	39,783	42,631	228,244	---	60,230	126,630	---	540,297	935	1,038,750
Excelsior	2,321	50,979	---	670,505	---	6,750	113,646	---	---	---	841,880
Eyota	1,973	2,485	930,439	1,693,133	---	---	6,033	---	---	---	2,632,090
Fairfax	1,152	---	238,669	778,165	---	42,384	---	---	---	---	1,059,218
Fairmont	10,307	34,203	153,385	1,435,576	---	416,307	---	136,381	---	1,400	2,177,252
Falcon Heights	5,479	79,230	86,447	205,803	---	31,050	291,228	---	---	---	693,758

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**Failed to meet reporting requirements.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Faribault	23,884	193,850	131,743	5,194,189	---	385,845	---	1,053,646	---	---	6,959,273
Farmington	22,880	2,111	974,281	344,752	163,990	112,057	---	---	---	---	1,597,191
Farwell	50	---	---	---	---	---	---	---	---	---	---
Federal Dam	112	---	---	---	---	---	---	---	---	---	---
Felton	173	---	---	---	---	392	---	---	---	---	392
Fergus Falls	13,747	191,625	41,369	253,582	---	7,044,950	497,399	34,556	8	---	8,063,489
Fertile	848	---	---	2,338	---	188,000	---	224	---	---	190,562
Fifty Lakes	405	3,033	4,971	219,196	---	---	---	---	---	---	227,200
Finlayson	306	---	---	---	---	---	---	---	---	---	---
Fisher	429	---	82,705	---	---	---	---	---	---	---	82,705
Flensburg	226	6,886	627	192	---	---	---	---	---	---	7,705
Floodwood	518	---	33,421	---	---	---	---	---	---	---	33,421
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,732	169,853	59,130	2,991,310	---	12,424	---	---	---	---	3,232,717
Forada	163	697	---	23,330	---	493	---	---	---	---	24,520
Forest Lake	20,598	27,392	244,574	1,795,822	---	97,069	12,276	15,888	---	---	2,193,021
Foreston	528	12,433	---	---	---	---	---	---	---	---	12,433
Fort Ripley	69	5,997	---	---	---	---	---	---	---	3,471	9,468
Fosston	1,489	---	---	735,793	---	49,231	---	204,408	---	---	989,432
Fountain	417	---	12,971	19,204	---	8,519	---	---	---	---	40,694
Foxhome	115	---	---	---	---	---	---	---	---	---	---
Franklin	474	---	199,658	---	---	---	---	---	14,220	---	213,878
Frazee	1,405	---	13,991	206,561	---	---	---	---	---	---	220,552
Freeborn	277	---	---	3,500	---	9,000	---	---	---	---	12,500
Freeport	685	---	---	53,342	---	---	---	---	---	---	53,342
Fridley	28,824	30,864,189	254,717	363,897	---	177,896	77,236	---	---	---	31,737,935
Frost	186	3,890	---	3,353	---	---	---	---	---	---	7,243
Fulda	1,272	---	38,621	84,384	---	10,615	---	---	86,224	---	219,844
Funkley [1]	10	---	---	---	---	---	---	---	---	---	---
Garfield	361	---	131,250	2,867	---	---	---	---	---	---	134,117
Garrison	215	---	---	---	---	---	---	---	---	---	---
Garvin	135	---	30,220	---	---	1,175	---	---	---	---	31,395

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Gary	202	7,170	7,700	25,887	---	---	---	---	---	---	40,757
Gaylord	2,282	221,335	90,446	1,391,900	---	24,649	---	---	---	---	1,728,330
Gem Lake	454	---	---	541,567	---	---	---	---	---	---	541,567
Geneva	530	---	---	---	---	---	---	---	---	---	---
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown	82	---	---	11,949	---	---	---	---	---	---	11,949
Ghent	363	---	58,194	59,009	---	---	11,717	---	---	---	128,920
Gibbon	777	98,415	42,144	152,299	---	---	---	---	---	---	292,858
Gilbert	1,785	5,715	19,548	---	1,500	79,390	---	---	---	---	106,153
Gilman	235	---	---	---	---	---	---	---	---	---	---
Glencoe	5,520	6,118	473,344	4,220,881	---	164,921	338,873	---	---	---	5,204,137
Glenville	595	---	128,131	---	---	26,400	---	---	---	---	154,531
Glenwood	2,573	477,907	28,142	1,647,522	---	202,893	60,842	748	---	---	2,418,054
Glyndon	1,404	10,115	---	---	---	---	292,023	---	---	---	302,138
Golden Valley	21,580	2,156,327	1,872,151	7,498,033	---	1,095,912	449,539	---	---	---	13,071,962
Gonvick	287	1,363	13,626	---	---	---	---	---	---	---	14,989
Good Thunder	529	6,947	343,643	100,179	---	---	---	---	---	---	450,769
Goodhue	1,165	---	---	48,508	---	13,667	256,508	---	---	---	318,683
Goodridge	140	---	---	---	---	---	---	---	---	---	---
Goodview	4,168	---	105,392	540,573	---	14,103	---	---	---	---	660,068
Graceville	565	---	48,798	6,699	---	---	---	---	---	---	55,497
Granada	272	---	---	18,000	---	---	---	---	---	---	18,000
Grand Marais	1,410	13,875	---	208,103	---	59,359	---	---	---	---	281,337
Grand Meadow	1,211	---	12,231	493,144	---	4,209	---	---	---	---	509,584
Grand Rapids	11,392	82,918	104,527	3,313,981	---	535,796	---	939,482	---	---	4,976,704
Granite Falls	2,762	51,567	290,645	1,505,655	---	828,561	---	160,578	---	---	2,837,006
Grant	4,105	---	1,656	150	---	---	---	---	---	---	1,806
Grasston	168	---	---	---	---	---	---	---	---	---	---
Green Isle	567	---	4,307	27,612	---	---	---	---	---	---	31,919
Greenbush	713	---	90,669	109,382	---	12,366	---	---	---	---	212,417
Greenfield	2,904	1,603	---	2,576	---	80,520	---	---	---	---	84,699
Greenwald	238	2,115	---	---	---	---	---	---	---	---	2,115

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Greenwood	706	---	---	138,526	---	---	---	---	---	---	138,526
Grey Eagle	335	185,142	49,392	---	---	---	---	---	---	---	234,534
Grove City	620	18,053	---	544,827	---	---	---	---	---	---	562,880
Grygla	229	---	14,000	---	---	24,000	---	---	---	---	38,000
Gully	59	---	---	---	---	---	---	---	---	---	---
Hackensack	322	---	---	12,610	---	20,000	---	---	---	---	32,610
Hadley	58	---	---	---	---	---	---	---	---	---	---
Hallock	927	2,839	122,243	29,345	---	6,111	6,147	489,185	---	---	655,870
Halma	48	---	---	---	---	---	---	---	---	---	---
Halstad	581	---	25,543	49,417	---	72,436	---	---	---	---	147,396
Ham Lake	16,394	47,819	214,016	2,102,143	---	137,627	---	---	---	---	2,501,605
Hamburg	513	1,487	443,733	---	---	10,270	---	---	---	---	455,490
Hammond	114	5,903	---	---	---	---	---	---	---	---	5,903
Hampton	706	---	---	9,815	---	31,807	---	---	---	---	41,622
Hancock	763	6,443	17,424	254,728	---	6,697	---	---	---	---	285,292
Hanley Falls	275	---	2,150	13,250	---	1,004	---	---	---	---	16,404
Hanover	3,476	34,524	15,801	1,063,627	---	133,616	---	---	---	---	1,247,568
Hanska	369	---	---	111,832	---	50,336	---	---	---	---	162,168
Harding	119	---	---	---	---	---	---	---	---	---	---
Hardwick	186	25,868	72,975	20,526	---	3,700	---	---	---	---	123,069
Harmony	1,026	2,214	75,204	308,708	---	38,191	---	---	---	---	424,317
Harris	1,158	---	6,750	---	---	---	---	---	---	---	6,750
Hartland	308	---	7,550	3,500	---	---	---	---	---	---	11,050
Hastings	23,139	488,764	1,060,313	2,544,583	---	519,185	30,984	---	---	---	4,643,829
Hatfield	47	---	---	23,860	---	---	---	---	---	---	23,860
Hawley	2,236	60,337	52,403	111,892	---	138,254	---	483,523	---	---	846,409
Hayfield	1,342	8,637	---	3,721	---	32,145	---	---	---	---	44,503
Hayward	251	---	---	57,280	---	---	---	---	---	---	57,280
Hazel Run	61	---	---	---	---	---	---	---	---	---	---
Hector	1,076	2,176	14,969	43,438	---	140,567	---	143,385	---	---	344,535
Heidelberg	127	---	---	---	---	---	---	---	---	---	---
Henderson	925	---	372,498	192,882	---	18,554	---	---	---	---	583,934

[1]Failed to meet reporting deadline.

*Data could not be fully verified.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Hendricks	709	39,135	147,124	141,251	---	3,000	7,500	---	---	---	338,010
Hendrum	288	1,104	---	---	---	---	---	---	---	---	1,104
Henning	825	---	143,097	19,964	---	---	---	---	---	---	163,061
Henriette	89	---	---	---	---	---	---	---	---	---	---
Herman	433	---	75,675	12,480	---	---	---	---	360,455	---	448,610
Hermantown	9,731	32,908	1,937,606	222,486	---	876,516	7,520,562	---	---	---	10,590,078
Heron Lake	672	---	65,609	---	---	---	---	---	---	---	65,609
Hewitt	254	---	---	---	---	---	---	---	---	---	---
Hibbing	16,353	94,243	152,407	2,714,097	---	3,033,154	---	---	---	---	5,993,901
Hill City	622	14,800	48,681	5,500	---	---	127,358	---	---	---	196,339
Hillman [1]	40	---	---	---	---	---	---	---	---	---	---
Hills	668	---	3,543	67,024	---	21,007	---	---	---	---	91,574
Hilltop	794	6,257	---	---	---	---	---	---	---	---	6,257
Hinckley	1,902	---	63,871	169,168	---	---	---	---	---	---	233,039
Hitterdal	199	---	8,400	---	---	---	---	---	---	---	8,400
Hoffman	656	---	30,448	3,519	---	20,867	159,828	---	442,735	---	657,397
Hokah	544	---	903	---	---	9,946	---	---	15,137	---	25,986
Holdingford	717	---	122,054	33,989	---	86,932	---	---	---	---	242,975
Holland	164	---	---	---	---	---	---	---	---	---	---
Hollandale	291	---	80,000	40,072	---	---	---	---	---	---	120,072
Holloway	86	---	---	---	---	34,244	---	---	---	---	34,244
Holt	94	---	---	---	---	---	---	---	---	---	---
Hopkins	19,713	372,417	25,477	12,984,302	---	5,928,502	---	---	---	---	19,310,698
Houston	967	756	68,998	62,688	937	36,673	---	---	---	---	170,052
Howard Lake	2,082	432,116	88,956	389,479	---	142,281	---	---	---	---	1,052,832
Hoyt Lakes	1,975	---	7,000	25,269	---	15,629	800,000	---	---	12,882	860,780
Hugo	15,247	3,537	468,190	920,761	---	169,080	109,973	---	---	---	1,671,541
Humboldt	39	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,260	43,786	132,269	5,876,324	---	432,011	27,138	498,734	---	11,990	7,022,252
Ihlen	52	---	---	---	---	---	---	---	---	---	---
Independence	3,763	6,451	---	4,611	---	---	---	---	---	---	11,062
International Falls	6,138	25,312	611,403	2,806,042	---	60,043	---	---	---	---	3,502,800

[1]Failed to meet reporting deadline.

*Data could not be fully verified.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Inver Grove Heights	35,381	---	1,832,467	11,223,873	---	4,374,262	672,805	---	---	---	18,103,407
Iona	139	---	---	---	---	8,440	---	---	---	---	8,440
Iron Junction	88	579	---	25,146	---	---	---	---	---	---	25,725
Ironton	572	---	2,336	6,073	---	---	---	---	---	---	8,409
Isanti	6,031	7,415	---	744,532	---	55,291	946	---	---	---	808,184
Isle	779	1,441	25,700	---	---	---	---	---	---	---	27,141
Ivanhoe	546	---	42,863	22,750	---	9,499	---	---	---	---	75,112
Jackson	3,407	1,125	54,415	116,948	---	66,672	---	---	---	---	239,160
Janesville	2,322	26,314	60,612	1,348,029	---	370	---	---	---	---	1,435,325
Jasper	595	4,990	15,622	11,650	---	141,513	---	---	---	---	173,775
Jeffers	349	---	---	2,750	---	---	---	---	---	---	2,750
Jenkins	457	7,700	---	95,841	---	2,544	---	---	---	---	106,085
Johnson	27	---	---	---	---	---	---	---	---	---	---
Jordan	6,155	18,015	83,976	992,546	---	756,819	---	---	---	---	1,851,356
Kandiyohi	477	---	13,012	1,195	---	---	---	---	---	---	14,207
Karlstad	753	---	---	---	---	11,000	---	---	---	622,500	633,500
Kasota	679	1,389	103,099	40,495	---	---	---	---	---	---	144,983
Kasson	6,504	36,500	5,651	3,578,160	---	76,572	4,807	---	---	---	3,701,690
Keewatin	1,033	1,585	14,155	7,685	---	---	---	---	---	---	23,425
Kelliher	259	80,326	39,648	359,542	---	8,300	---	---	---	---	487,816
Kellogg	450	---	3,670	177,037	---	33,908	---	---	---	---	214,615
Kennedy	165	---	12,591	4,039	---	---	---	---	---	---	16,630
Kenneth	61	---	---	---	---	---	---	---	---	---	---
Kensington	287	9,250	2,053	2,850	---	6,102	---	---	---	---	20,255
Kent	71	---	---	---	---	---	---	---	---	---	---
Kenyon	1,836	---	6,844	145,039	---	6,067	---	---	---	---	157,950
Kerkhoven	742	28,733	2,603	512,103	---	3,487	---	---	---	---	546,926
Kerrick	64	---	2,479	---	---	---	---	---	---	---	2,479
Kettle River	173	---	---	---	---	---	---	---	69,200	---	69,200
Kiester	473	---	15,706	119,520	---	---	---	---	---	---	135,226
Kilkenny	136	621	30,062	---	---	1,140	---	---	---	---	31,823
Kimball	795	62,650	68,992	---	---	41,460	---	---	---	---	173,102

[1]Failed to meet reporting deadline.

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**Failed to meet reporting requirements.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Kinbrae	16	---	---	---	---	---	---	---	---	---	---
Kingston	155	---	---	---	---	---	---	---	---	---	---
Kinney	159	---	---	52,000	---	---	---	---	---	---	52,000
La Crescent	5,169	107,286	104,866	1,552,649	---	758,911	---	---	167,314	---	2,691,026
La Prairie	652	---	---	---	---	---	---	---	---	---	---
La Salle	92	---	3,300	---	---	---	---	---	---	---	3,300
Lafayette	484	51,020	165,342	16,000	---	---	---	---	---	---	232,362
Lake Benton	672	---	19,549	52,735	---	130,038	---	---	---	---	202,322
Lake Bronson	215	---	---	---	---	---	---	---	---	---	---
Lake City	5,179	28,006	232,056	950,457	---	231,497	---	---	---	---	1,442,016
Lake Crystal	2,545	1,022	131,704	397,682	---	203,003	---	---	---	---	733,411
Lake Elmo	10,521	---	7,837	3,314,434	---	328,148	901,670	---	---	---	4,552,089
Lake Henry**	100	---	345,725	---	157,230	---	---	---	---	---	502,955
Lake Lillian	229	---	---	---	---	24,011	---	---	---	---	24,011
Lake Park	804	---	33,979	113,071	---	---	---	---	---	---	147,050
Lake Saint Croix Beach	1,049	50,587	---	---	---	32,638	---	---	---	---	83,225
Lake Shore	1,067	34,468	39,605	47,705	---	9,032	---	---	---	---	130,810
Lake Wilson	241	---	2,488	1,160	---	---	---	---	---	---	3,648
Lakefield	1,708	---	6,480	999,006	---	28,783	---	---	---	---	1,034,269
Lakeland	1,811	106,191	---	---	---	---	---	---	---	---	106,191
Lakeland Shores	320	---	---	3,594	---	---	---	---	---	---	3,594
Lakeville	64,334	660,714	1,037,096	18,400,169	---	3,194,590	151,557	---	1,625,790	---	25,069,916
Lamberton	799	17,356	22,796	175,037	---	87,098	---	---	---	3,393	305,680
Lancaster	330	---	22,125	76,360	---	---	---	---	---	---	98,485
Landfall	762	---	---	338,142	---	---	---	---	---	---	338,142
Lanesboro	764	---	36,838	348,927	---	228,631	---	---	---	---	614,396
Laporte	111	4,299	---	---	---	19,381	---	---	---	---	23,680
Lastrup	99	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,408	28,873	---	49,073	---	695	53,008	---	---	---	131,649
Le Center	2,524	---	2,154	20,584	---	9,334	---	---	---	---	32,072
Le Sueur	4,091	50,819	35,576	198,989	---	319,766	---	736	---	---	605,886
Lengby	83	574	---	---	---	---	---	---	---	---	574

[1]Failed to meet reporting deadline.

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Leonard	40	---	---	---	---	---	---	---	---	---	---
Leonidas	48	730	---	---	---	---	---	---	---	---	730
LeRoy	955	---	92,769	7,509	---	14,633	265,195	---	---	---	380,106
Lester Prairie	1,705	418	460,168	54,777	---	121,650	---	---	---	3,754	640,767
Lewiston	1,523	14,944	30,250	3,018,610	---	35,382	---	---	---	---	3,099,186
Lewisville	243	---	5,985	67,995	---	---	---	---	---	---	73,980
Lexington	2,109	29,515	18,816	194,201	---	5,428	1,796,000	---	---	---	2,043,960
Lilydale	947	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,665	8,942	90,361	1,848,517	---	184,268	5,900	---	---	---	2,137,988
Lino Lakes	21,347	311,055	227,528	2,348,009	---	255,223	---	---	369,860	---	3,511,675
Lismore	230	---	---	9,900	---	---	---	---	---	---	9,900
Litchfield	6,763	685,769	---	238,061	---	1,762,141	337,719	295	---	---	3,023,985
Little Canada	10,386	497,635	---	887,385	---	17,378	---	---	242,406	---	1,644,804
Little Falls	8,934	73,716	199,654	2,392,366	---	324,942	16,565	---	642,385	---	3,649,628
Littlefork	616	8,577	101,757	---	---	---	---	---	---	---	110,334
Long Beach	346	---	---	2,486	---	---	---	---	---	---	2,486
Long Lake	1,815	---	586,489	332,959	---	33,324	45,746	---	---	---	998,518
Long Prairie	3,375	---	18,680	498,034	---	5,137	30,000	191,250	---	---	743,101
Longville	161	1,187	---	290	---	---	---	216,942	---	3,565	221,984
Lonsdale	4,128	43,873	36,804	1,830,745	---	108,608	---	---	---	---	2,020,030
Loretto	661	---	---	15,352	---	194,908	---	---	---	---	210,260
Louisburg	37	---	---	---	---	---	---	---	---	---	---
Lowry	310	502	14,237	---	---	---	14,473	---	---	---	29,212
Lucan	183	968	---	9,279	---	---	---	---	---	---	10,247
Luverne	4,725	42,362	249,195	292,639	---	541,485	21,646	36,553	---	---	1,183,880
Lyle	546	2,218	8,539	8,794	---	---	---	---	---	---	19,551
Lynd	464	86,936	520	39,921	---	---	---	---	---	---	127,377
Mabel	771	942	201,744	---	---	18,056	---	---	---	---	220,742
Madelia	2,302	81,226	234,545	311,949	---	13,195	---	---	---	---	640,915
Madison	1,459	67,484	7,518	166,235	---	43,498	---	---	---	---	284,735
Madison Lake	1,216	2,656	79,198	168,955	---	22,700	186	---	---	---	273,695
Magnolia	209	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mahnomen	1,228	1,141	29,846	55,380	---	41,732	---	---	---	---	128,099
Mahtomedi	8,040	---	23,155	4,810,936	---	108,611	---	---	---	---	4,942,702
Manchester	50	---	---	---	---	---	---	---	---	---	---
Manhattan Beach	61	---	---	---	---	---	---	---	---	---	---
Mankato	43,571	---	1,003	12,877,210	---	3,449,671	37,404	---	---	---	16,365,288
Mantorville	1,222	1,728	26,744	491,933	---	42,204	---	---	---	---	562,609
Maple Grove	66,903	743,591	992,458	13,814,487	---	5,410,202	3,993,129	---	4,246,502	424,809	29,625,178
Maple Lake	2,164	21,386	15,855	1,084,325	---	38,339	2,926	---	---	---	1,162,831
Maple Plain	1,864	2,588	187,896	843,363	---	1,453	---	---	---	---	1,035,300
Mapleton	1,735	43,421	26,073	389,243	---	520,197	165,000	---	---	---	1,143,934
Mapleview	179	---	---	397	---	249	---	---	---	---	646
Maplewood	40,710	---	690,106	5,102,805	---	3,546,112	39,437	---	---	---	9,378,460
Marble	674	325	---	1,168	---	1,204	---	---	---	---	2,697
Marietta	143	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix**	711	42,084	---	668,107	---	85,354	---	---	---	---	795,545
Marshall	13,783	131,243	225,738	6,548,117	---	484,392	---	683,548	---	---	8,073,038
Mayer	2,295	5,382	92,139	58,414	---	85,544	835	---	---	---	242,314
Maynard	349	---	---	11,681	---	---	---	---	---	---	11,681
Mazeppa	876	2,955	13,167	26,500	---	41,519	---	---	16,378	---	100,519
McGrath	73	---	---	---	---	---	---	---	---	---	---
McGregor	381	---	---	21,798	---	---	---	29,006	---	---	50,804
McIntosh	612	---	---	---	---	34,592	---	---	---	---	34,592
McKinley	127	2,500	---	---	---	---	---	---	18,645	---	21,145
Meadowlands	131	---	---	---	---	---	---	---	---	---	---
Medford	1,284	5,636	129,276	328,697	---	---	---	---	---	---	463,609
Medicine Lake	388	---	95,046	---	258,690	---	---	---	---	---	353,736
Medina	6,646	47,427	251,886	886,421	---	291,359	196,255	---	---	---	1,673,348
Meire Grove	176	17,603	---	---	---	---	---	---	---	---	17,603
Melrose	3,666	5,079	31,270	1,174,683	---	14,720	15,274	---	---	---	1,241,026
Menahga	1,341	15,518	60,688	54,102	---	9,544	---	---	---	2,800	142,652
Mendota	206	---	---	---	---	516	---	---	---	---	516
Mendota Heights	11,392	86,527	239,735	1,668,790	---	160,311	1,594	---	6,324	---	2,163,281

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mentor	146	---	27,903	---	---	---	---	---	---	---	27,903
Middle River	309	---	---	10,520	---	---	182,753	---	---	---	193,273
Miesville	137	---	5,303	---	---	---	---	---	---	---	5,303
Milaca	2,895	10,928	27,473	110,031	---	65,348	---	62,016	---	---	275,796
Milan	349	7,761	1,024	---	---	412	---	---	---	---	9,197
Millerville	107	5,846	16,396	---	---	---	---	---	---	---	22,242
Millville	175	---	---	---	---	---	---	---	---	---	---
Milroy	246	1,610	---	33,110	---	777	---	---	---	---	35,497
Miltona	433	---	170,102	226	---	58,260	---	---	---	---	228,588
Minneapolis	428,483	2,769,000	1,097,000	93,267,000	---	25,754,421	12,667,000	---	---	---	135,554,421
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,382	1,508	11,439	693,198	3,611	25,691	---	---	---	---	735,447
Minnesota City	189	---	---	---	---	---	---	---	---	---	---
Minnesota Lake	662	---	4,107	8,545	---	4,475	---	---	---	---	17,127
Minnetonka	53,713	---	3,511,622	14,695,361	---	1,270,262	---	---	---	---	19,477,245
Minnetonka Beach	561	---	---	67,121	---	---	---	---	---	---	67,121
Minnetrista	7,692	130,911	47,734	1,153,370	---	27,961	---	---	---	---	1,359,976
Mizpah	53	---	---	---	---	---	---	---	---	---	---
Montevideo	5,287	41,251	81,585	863,406	---	132,359	---	552,105	---	---	1,670,706
Montgomery	3,079	6,726	229,770	110,230	---	197,601	24,913	---	---	---	569,240
Monticello	13,782	---	---	9,388,183	---	320,298	---	---	---	---	9,708,481
Montrose	3,247	83,591	6,039	201,135	---	8,233	---	---	---	---	298,998
Moorhead	43,522	206,575	238,507	24,314,939	---	4,798,973	39,214	---	---	1,080,232	30,678,440
Moose Lake	2,794	35,959	100,121	103,124	---	94,221	---	---	---	---	333,425
Mora	3,598	---	28,803	133,530	---	---	---	91,341	---	---	253,674
Morgan	864	---	5,083	341,916	---	252	---	---	---	---	347,251
Morris	5,452	25,652	88,534	249,567	---	99,422	---	189,770	---	---	652,945
Morristown	995	2,570	32,625	14,845	---	7,169	---	---	---	---	57,209
Morton	371	---	12,375	1,900	---	1,900	---	---	---	456	16,631
Motley	659	1,696	5,348	46,361	---	10,336	---	---	---	---	63,741
Mound	9,347	47,965	60,834	1,213,633	---	112,161	69,132	---	---	---	1,503,725
Mounds View	13,328	---	348,188	1,413,111	---	582,111	---	---	---	---	2,343,410

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mountain Iron	2,893	79,204	34,670	85,433	---	---	---	---	---	---	199,307
Mountain Lake	2,108	1,354	326,527	807,310	---	71,180	31,703	---	---	---	1,238,074
Murdock	269	---	1,700	---	---	---	---	---	---	---	1,700
Myrtle	39	9,813	---	---	---	---	---	---	---	---	9,813
Nashua	55	---	---	---	---	---	---	---	---	---	---
Nashwauk	962	---	12,053	13,585	49,193	122,596	12,141	---	---	---	209,568
Nassau	56	6,312	---	---	---	---	---	---	---	---	6,312
Nelson	183	---	---	---	---	---	---	---	---	---	---
Nerstrand	309	28,640	---	---	---	---	---	---	---	---	28,640
Nevis	416	---	45,361	15,000	---	25,965	---	---	---	---	86,326
New Auburn	446	1,601	58,490	1,803	---	---	---	---	---	---	61,894
New Brighton	23,119	159,591	107,064	1,012,539	---	48,850	---	---	---	8,380,544	9,708,588
New Germany	455	12,392	14,903	37,416	---	7,721	---	---	---	---	72,432
New Hope	21,790	9,580,727	115,635	2,068,977	---	752,538	438,608	---	---	---	12,956,485
New London	1,390	---	151,794	17,406	---	167,087	---	---	---	---	336,287
New Munich	320	162,804	5,000	---	---	13,400	---	---	---	---	181,204
New Prague	8,056	30,029	69,142	706,965	---	274,407	---	---	---	---	1,080,543
New Richland	1,205	56,455	243,349	132,180	---	514	---	---	---	---	432,498
New Trier	114	---	---	---	---	---	---	---	---	---	---
New Ulm	13,645	48,840	116,289	3,286,943	---	467,949	125,147	63,996	---	---	4,109,164
New York Mills	1,226	245,900	104,914	442,843	---	23,616	---	---	---	---	817,273
Newfolden	379	---	---	20,798	---	19,900	---	---	---	---	40,698
Newport	3,678	6,965	52,795	3,866,970	928	2,680	---	---	---	---	3,930,338
Nicollet	1,140	7,874	77,216	89,464	---	---	---	---	---	---	174,554
Nielsville	88	2,788	---	---	---	---	---	---	---	---	2,788
Nimrod	77	---	---	---	---	---	---	---	---	---	---
Nisswa	2,069	4,200	548,860	1,040,738	---	123,162	---	---	---	---	1,716,960
Norcross	71	---	---	---	---	---	---	---	---	---	---
North Branch	10,726	---	139,971	225,276	---	25,617	---	---	---	---	390,864
North Mankato	14,059	33,956	83,810	1,678,993	---	2,520,434	5,732	---	---	---	4,322,925
North Oaks	5,304	---	94,524	12,763	---	---	---	---	---	---	107,287
North Saint Paul	12,159	7,332	36,806	1,489,039	---	167,203	58,166	---	---	11,955	1,770,501

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Northfield	20,426	112,841	3,572,030	4,024,319	---	408,464	22,361	---	---	---	8,140,015
Northome	176	3,080	3,808	6,030	---	---	---	---	---	---	12,918
Northrop	208	---	4,607	---	---	---	---	---	---	---	4,607
Norwood Young America	3,833	---	27,436	200,246	---	52,752	673,692	---	---	---	954,126
Nowthen	4,758	10,237	104,183	160,639	---	5,702	---	---	---	---	280,761
Oak Grove	8,689	49,041	547,983	1,181,141	---	11,862	---	---	---	---	1,790,027
Oak Park Heights	4,801	6,994	---	---	---	---	---	---	992,868	---	999,862
Oakdale	28,315	10,724	140,799	5,094,385	---	111,438	---	---	---	---	5,357,346
Odessa	119	---	---	---	---	---	---	---	---	---	---
Odin	103	---	---	---	---	---	---	---	---	---	---
Ogema	179	---	---	---	---	---	---	---	---	---	---
Ogilvie	358	---	---	---	---	---	---	---	---	---	---
Okabena	202	---	---	12,272	---	---	---	---	---	---	12,272
Oklee	428	---	---	---	---	---	---	---	---	---	---
Olivia	2,439	19,563	35,004	106,563	---	189,526	12,138	---	---	---	362,794
Onamia	860	---	55,294	11,625	---	24,050	---	---	---	---	90,969
Ormsby	127	---	6,879	---	---	---	---	---	---	---	6,879
Orono	8,102	---	197,547	5,450,454	---	321,364	---	---	---	---	5,969,365
Oronoco	1,503	---	9,318	41,259	---	14,000	---	---	237,720	---	302,297
Orr	289	---	15,956	---	---	---	---	---	---	---	15,956
Ortonville	1,816	---	100,271	21,299	---	27,249	---	8,450	---	---	157,269
Osakis	1,784	5,725	45,998	317,433	---	11,497	---	---	---	---	380,653
Oslo	302	50,456	17,365	---	---	---	---	---	---	---	67,821
Osseo	2,729	105,447	175,079	1,058,150	---	29,277	---	---	---	---	1,367,953
Ostrander	250	1,467	---	3,420,454	---	---	---	---	---	---	3,421,921
Otsego	17,323	105,617	29,706	7,299,382	---	988,091	---	---	---	---	8,422,796
Ottertail	640	---	27,707	37,600	---	45,000	---	---	---	---	110,307
Owatonna	26,087	257,583	232,802	5,248,703	---	227,209	---	---	---	---	5,966,297
Palisade	152	---	3,668	---	---	---	---	---	---	---	3,668
Park Rapids	4,136	506,196	108,827	86,697	---	8,056	---	57,046	---	---	766,822
Parkers Prairie	1,024	3,152	92,395	61,715	---	83,961	---	---	---	---	241,223
Paynesville	2,513	16,157	418,881	370,464	---	10,861	19,004	149,841	---	---	985,208

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Pease	234	283	---	---	---	---	---	---	---	---	283
Pelican Rapids	2,525	728,813	18,033	430,289	---	108,053	---	---	---	---	1,285,188
Pemberton	227	---	48,009	---	---	3,614	---	---	---	---	51,623
Pennock	513	---	9,481	---	---	4,187	---	---	---	---	13,668
Pequot Lakes	2,346	---	94,819	1,285,517	---	122,788	---	---	---	---	1,503,124
Perham	3,388	---	28,750	370,352	---	124,232	---	9,454	---	---	532,788
Perley	83	45,053	---	---	---	---	---	---	---	---	45,053
Peterson	193	---	---	41,284	---	---	---	---	---	---	41,284
Pierz	1,388	31,717	20,323	53,012	---	---	---	---	---	---	105,052
Pillager	489	4,443	---	5,455	---	---	---	---	---	1,091	10,989
Pine City	3,261	---	78,314	638,205	---	13,238	81,658	---	---	---	811,415
Pine Island	3,420	---	31,156	218,301	---	1,295,563	18,709	---	---	---	1,563,729
Pine River	944	10,468	---	---	---	---	---	30,301	---	---	40,769
Pine Springs	414	---	---	---	---	---	---	---	---	---	---
Pipestone	4,150	272,557	2,731	1,556,856	---	74,256	---	19,591	---	250	1,926,241
Plainview	3,387	5,911	63,532	461,115	---	382,448	---	---	13,800	20,841	947,647
Plato	302	---	39,548	6,449	---	46,211	---	---	---	---	92,208
Plummer	298	---	---	---	---	14,626	---	---	---	---	14,626
Plymouth	78,351	731,932	13,881	11,531,081	---	4,328,624	---	---	---	25,080	16,630,598
Porter	175	---	18,031	---	---	---	25,000	---	---	---	43,031
Preston	1,329	7,898	37,892	43,242	---	26,990	5,859	---	---	---	121,881
Princeton	4,755	---	129,087	217,426	---	220,898	211,558	---	---	---	778,969
Prinsburg	501	52,535	18,391	---	---	---	---	---	---	---	70,926
Prior Lake	26,135	60,021	1,137,737	6,548,126	---	122,617	676,629	---	139,064	---	8,684,194
Proctor	3,071	---	38,669	2,190,840	---	10,165	---	---	---	---	2,239,674
Quamba	116	400	---	---	---	3,980	---	---	---	---	4,380
Racine	446	---	---	---	---	---	---	---	---	---	---
Ramsey	27,051	72,804	314,203	2,501,353	---	408,930	270,995	---	---	---	3,568,285
Randall	629	34,836	---	7,074	---	301	---	---	---	---	42,211
Randolph	470	---	---	---	---	---	---	---	---	---	---
Ranier	587	56,800	---	98,296	---	12,240	---	---	---	---	167,336
Raymond	761	18,484	8,258	43,790	---	---	---	---	---	---	70,532

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Red Lake Falls	1,381	---	52,600	---	---	192,861	282,664	---	---	---	528,125
Red Wing	16,522	281,973	6,663,439	9,024,168	---	3,053,895	958,545	1,840	---	9,122	19,992,982
Redwood Falls	5,236	52,383	40,234	509,389	---	91,584	---	1,356,975	---	---	2,050,565
Regal	33	---	---	---	---	---	---	---	---	---	---
Remer	404	19,382	121,710	4,417	---	---	---	3,390	---	---	148,899
Renville	1,227	---	260,864	33,803	---	14,127	---	---	---	---	308,794
Revere	92	---	---	---	---	---	---	---	---	---	---
Rice	1,351	11,756	---	43,155	---	---	---	---	---	---	54,911
Rice Lake	4,103	361,439	78,395	850	---	6,247	---	---	---	---	446,931
Richfield	36,436	---	155,384	9,931,561	---	711,722	3,801,986	---	---	---	14,600,653
Richmond	1,478	41,157	1,023	191,546	---	65,620	---	---	---	---	299,346
Richville	87	1,227	---	---	---	---	---	---	---	---	1,227
Riverton	111	---	---	---	---	---	---	---	---	---	---
Robbinsdale	14,776	---	5,902	1,296,700	---	61,108	---	---	---	---	1,363,710
Rochester	117,444	946,052	2,083,332	11,749,723	---	5,266,341	9,015,360	5,320,065	5,466,440	8,500,437	48,347,750
Rock Creek	1,634	---	4,475	43,020	---	---	---	---	---	---	47,495
Rockford	4,390	23,571	2,228	47,983	---	4,562	---	---	---	---	78,344
Rockville	2,570	---	21,476	1,266,064	---	19,315	---	---	---	---	1,306,855
Rogers	12,991	65,444	749,284	2,863,072	---	189,350	355,457	---	---	---	4,222,607
Rollingstone	653	---	---	77,667	---	---	---	---	---	---	77,667
Roosevelt [1]	131	---	---	---	---	---	---	---	---	---	---
Roscoe	103	---	---	---	---	---	---	---	---	---	---
Rose Creek	398	---	27,741	---	---	---	---	---	---	---	27,741
Roseau	2,775	---	410,871	361,189	---	270,494	490	635,752	---	---	1,678,796
Rosemount	24,342	184,813	332,894	5,287,502	---	3,048,276	23,896	---	---	---	8,877,381
Roseville	36,272	2,418,374	274,661	428,511	---	699,860	165	---	---	---	3,821,571
Rothsay	484	125	46,662	24,380	---	16,978	55,268	---	---	---	143,413
Round Lake	375	9,431	---	28,385	---	20,500	---	---	---	---	58,316
Royalton	1,249	133,917	224,139	134,804	---	---	101,771	---	---	---	594,631
Rush City	3,094	30,397	52,762	744,146	---	16,828	---	128,422	374,483	---	1,347,038
Rushford	1,770	5,626	311,115	212,523	---	70,913	28,683	11,161	---	92,188	732,209
Rushford Village	841	---	---	327,204	---	7,900	---	---	---	---	335,104

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Rushmore	338	---	---	8,000	---	13,549	---	---	---	---	21,549
Russell	329	2,166	61,570	---	---	982	---	---	---	---	64,718
Ruthton	212	---	44,687	84,844	---	---	---	---	---	---	129,531
Rutledge	223	---	---	---	---	---	---	---	---	---	---
Sabin	554	---	---	11,000	---	---	---	---	---	---	11,000
Sacred Heart	504	---	1,538	---	---	11,688	---	---	3,695,569	---	3,708,795
Saint Anthony	9,067	102,507	603,056	3,041,768	---	10,705	---	---	---	---	3,758,036
Saint Anthony [Stearns]	90	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,563	---	12,882	478,664	---	21,098	---	---	---	---	512,644
Saint Bonifacius	2,328	12,589	118,802	---	---	---	---	---	---	---	131,391
Saint Charles	3,838	---	3,537	1,045,475	---	17,363	---	---	---	---	1,066,375
Saint Clair	832	---	43,375	41,965	---	---	---	---	---	---	85,340
Saint Cloud	68,202	903,685	2,336,450	13,814,666	---	1,646,427	---	1,969,651	---	---	20,670,879
Saint Francis	7,872	2,065	105,900	482,312	---	7,165	---	---	---	---	597,442
Saint Hilaire	270	---	---	---	---	25,249	---	---	---	---	25,249
Saint James	4,545	1,838	436,342	5,627,707	---	130,417	1,573,104	---	---	---	7,769,408
Saint Joseph	7,318	25,053	32,913	250,846	---	555,599	---	---	65,020	---	929,431
Saint Leo	92	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	48,910	---	121,130	7,560,984	---	4,766,754	1,940,010	---	---	---	14,388,878
Saint Martin	341	---	---	---	---	7,941	---	---	2,062,414	---	2,070,355
Saint Mary's Point	368	---	---	91,743	---	8,638	---	---	---	---	100,381
Saint Michael	17,835	3,143,097	127,791	2,200,290	---	195,417	---	---	---	---	5,666,595
Saint Paul	313,010	7,320,226	5,837,843	20,793,096	---	21,194,562	11,152,014	---	---	---	66,297,741
Saint Paul Park	5,581	---	73,819	148,831	---	---	---	---	---	---	222,650
Saint Peter	11,967	213,300	45,187	686,226	---	229,442	22,578	---	---	---	1,196,733
Saint Rosa	72	---	---	---	---	46,986	---	---	---	---	46,986
Saint Stephen	881	---	---	---	---	---	---	---	---	---	---
Saint Vincent	51	---	---	---	---	---	---	---	---	---	---
Sanborn	314	---	---	17,242	---	---	---	---	---	---	17,242
Sandstone	2,685	---	---	234,854	---	---	478,479	---	---	---	713,333
Sargeant [1]	56	---	---	---	---	---	---	---	---	---	---
Sartell	18,754	88,030	2,536,623	11,178,888	---	692,572	---	---	---	---	14,496,113

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sauk Centre	4,554	---	186,714	2,891,187	---	38,700	---	151,028	---	---	3,267,629
Sauk Rapids	13,954	80,602	180,557	1,183,609	---	8,082	57,233	---	---	---	1,510,083
Savage	31,407	169,079	513,325	6,781,825	---	225,665	1,177,455	---	---	---	8,867,349
Scandia	4,129	36,465	225,763	4,737,708	---	55,179	---	---	---	---	5,055,115
Scanlon	992	35,854	---	---	---	---	---	---	---	---	35,854
Seaforth	81	---	---	13,799	---	750	---	---	---	---	14,549
Sebeka	692	20,777	40,507	---	---	---	---	---	---	---	61,284
Sedan	50	---	---	---	---	---	---	---	---	---	---
Shafer	1,087	25,407	---	81,324	---	---	---	---	---	---	106,731
Shakopee	41,506	62,120	230,123	5,042,943	---	268,362	302,350	---	---	---	5,905,898
Shelly	187	---	11,247	---	---	5,987	---	---	---	---	17,234
Sherburn	1,053	---	85,044	229,703	---	1,650	---	---	---	---	316,397
Shevlin	169	2,713	110	7,356	---	---	---	---	---	---	10,179
Shoreview	26,480	26,368	26,588	2,852,959	---	15,237,027	---	---	90,025	---	18,232,967
Shorewood	7,693	38,986	484,752	3,317,201	---	611,151	92,428	---	---	---	4,544,518
Silver Bay	1,823	32,891	14,087	196,871	---	566,411	9,070	---	---	---	819,330
Silver Lake	802	---	76,198	46,132	---	24,007	---	---	---	---	146,337
Skyline	279	---	---	---	---	---	---	---	---	---	---
Slayton	2,100	7,590	126,888	18,301	---	15,598	1,387,081	869	---	---	1,556,327
Sleepy Eye	3,464	69,276	649,214	259,298	---	71,893	5,375	30,675	---	---	1,085,731
Sobieski	189	---	---	---	---	---	---	---	---	---	---
Solway	89	---	---	---	---	---	---	---	---	---	---
South Haven	190	7,252	14,348	603	---	---	---	---	---	---	22,203
South Saint Paul	20,878	274,089	23,007	2,377,354	---	180,391	1,361,389	659,817	---	---	4,876,047
Spicer	1,217	8,582	132,529	446,612	---	243,964	28,611	---	---	---	860,298
Spring Grove	1,291	3,316	148,115	276,107	---	75,927	---	---	---	---	503,465
Spring Hill	90	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,410	11,755	261,277	320,926	---	47,477	82,458	---	---	---	723,893
Spring Park*	1,694	---	---	---	---	---	---	---	---	237,230	237,230
Spring Valley	2,505	---	79,824	3,013,906	---	45,578	43,308	---	---	---	3,182,616
Springfield	2,051	---	58,163	800,408	---	60,662	37,809	---	---	---	957,042
Squaw Lake	102	---	---	---	---	331	---	---	---	---	331

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Stacy	1,524	---	---	678,090	---	---	9,950	---	---	---	688,040
Staples	2,972	21,653	---	187,073	---	---	8,619	36,410	---	---	253,755
Starbuck	1,290	3,830	89,536	177,179	---	2,794	---	---	---	---	273,339
Steen	182	---	---	34,955	---	4,309	---	---	---	---	39,264
Stephen	668	---	---	7,000	---	22,353	1,151	---	---	---	30,504
Stewart	544	20,736	96,742	634,352	---	---	---	---	---	---	751,830
Stewartville	6,237	39,762	6,736	1,468,281	---	184,616	101,135	---	---	---	1,800,530
Stillwater	19,915	1,210,944	---	5,585,475	---	1,041,256	13,466	---	---	---	7,851,141
Stockton	721	---	---	9,829	---	---	---	---	---	---	9,829
Storden	203	---	19,060	---	---	---	---	---	---	---	19,060
Strandquist	77	---	---	---	---	---	---	---	---	---	---
Strathcona	35	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	427	1,500	---	---	---	---	---	---	---	---	1,500
Sunburg	98	---	65,185	---	---	54,724	3,919	---	---	---	123,828
Sunfish Lake	516	---	---	75,910	---	---	---	---	---	---	75,910
Swanville	348	22,385	---	33,395	---	---	---	---	---	---	55,780
Taconite	635	---	---	---	---	---	---	---	---	---	---
Tamarack	79	---	---	---	---	---	---	---	---	---	---
Taopi	52	---	---	---	---	---	---	---	---	---	---
Taunton	127	---	---	---	---	---	---	---	---	---	---
Taylors Falls	1,024	345	39,587	206,116	---	25,625	---	---	---	---	271,673
Tenstrike	211	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,940	---	107,966	3,466,527	---	4,479,273	26,397	---	---	---	8,080,163
Tintah	58	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,550	25,324	---	124,266	---	23,988	---	---	372,395	---	545,973
Tower	491	---	---	3,318	---	---	1,397,770	107,796	---	---	1,508,884
Tracy	2,123	43,139	138,685	243,818	---	---	4,433	139,250	---	---	569,325
Trail	44	---	---	---	---	2,901	---	---	---	---	2,901
Trimont	709	1,315	14,793	---	---	---	---	---	---	---	16,108
Trommald	104	---	---	---	---	---	---	---	---	---	---
Trosky	68	4,500	---	---	250	---	---	---	---	---	4,750
Truman	1,058	480	34,265	168,321	---	14,786	---	---	---	---	217,852

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Turtle River	80	---	---	---	---	---	---	---	---	---	---
Twin Lakes	145	---	---	---	---	---	---	---	---	---	---
Twin Valley	797	---	45,463	6,024	---	5,300	---	---	---	---	56,787
Two Harbors	3,638	94,240	39,950	1,610,896	---	36,367	---	403,604	---	---	2,185,057
Tyler	1,119	1,096	3,098	14,928	---	31,524	---	---	---	---	50,646
Ulen	554	---	21,302	69,650	---	13,263	---	---	---	---	104,215
Underwood	360	1,251	4,186	---	---	11,963	---	---	---	---	17,400
Upsala	429	152,297	---	7,752	---	---	---	---	---	---	160,049
Urbank	54	---	---	---	---	---	---	---	---	---	---
Utica	270	---	---	---	---	---	---	---	---	---	---
Vadnais Heights	13,198	---	79,741	406,569	---	61,666	97,386	---	---	---	645,362
Vergas	363	---	---	25,370	---	---	---	---	---	---	25,370
Vermillion	439	---	---	---	---	---	---	---	---	---	---
Verndale	581	---	21,121	8,495	---	---	---	---	369,123	---	398,739
Vernon Center	303	---	---	---	---	---	---	---	---	---	---
Vesta	297	1,220	8,220	48,045	---	10,418	---	---	---	---	67,903
Victoria	9,918	---	107,037	2,024,071	---	592,003	1,138,441	---	---	---	3,861,552
Viking	99	---	9,931	---	---	---	---	---	---	---	9,931
Villard	254	---	---	---	---	---	---	---	---	---	---
Vining	69	---	6,576	---	---	---	---	---	---	---	6,576
Virginia	8,439	25,055	795,096	672,069	---	1,093,635	638,264	---	---	---	3,224,119
Wabasha	2,515	61,280	128,807	141,341	---	124,549	---	---	---	---	455,977
Wabasso	693	9,592	232,945	119,425	---	18,704	3,852	---	---	---	384,518
Waconia	13,124	---	818,177	3,101,067	---	31,800	---	---	---	---	3,951,044
Wadena	4,150	---	27,122	63,776	---	65,006	17,732	171,791	---	---	345,427
Wahkon	221	---	---	---	---	---	---	---	---	---	---
Waite Park	7,777	145,660	118,154	3,162,458	---	134,791	---	---	---	---	3,561,063
Waldorf	225	3,989	---	---	---	---	---	---	---	---	3,989
Walker	926	28,160	---	424,177	---	---	---	87,150	10,044	---	549,531
Walnut Grove	818	6,500	33,522	898	---	50,650	24,768	---	---	---	116,338
Walters*	65	---	837	---	---	---	---	---	---	---	837
Waltham	155	---	---	27,160	---	---	---	---	---	---	27,160

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wanamingo	1,097	3,151	220,202	183,008	---	893	29,101	---	---	---	436,355
Wanda	84	---	10,000	---	---	---	---	---	---	---	10,000
Warba	183	14,850	---	---	---	---	---	---	---	---	14,850
Warren	1,596	116,901	119,639	21,501	---	1,201,807	---	904,760	---	---	2,364,608
Warroad	1,838	7,456	93,993	1,432,297	---	1,140,034	---	83,424	---	---	2,757,204
Waseca	9,027	107,140	84,971	8,290,452	---	1,241,098	---	725,128	---	---	10,448,789
Watertown	4,654	16,417	205,282	1,115,900	---	294,119	---	---	---	---	1,631,718
Waterville	1,894	---	37,809	332,625	---	9,600	---	---	---	---	380,034
Watkins	956	14,566	75,975	115,746	---	26,441	---	---	---	---	232,728
Watson	192	23,000	---	17,542	---	---	---	---	---	---	40,542
Waubun	407	---	---	---	---	---	---	---	---	---	---
Waverly	1,528	64,229	---	1,610,149	---	59,290	12,728	---	---	---	1,746,396
Wayzata	4,719	131,879	179,915	694,835	---	157,381	---	---	---	---	1,164,010
Welcome	647	---	1,185	381,138	---	1,436	---	---	---	---	383,759
Wells	2,243	53,921	164,491	1,376,715	---	53,344	697,788	---	---	---	2,346,259
Wendell	162	---	---	---	---	---	---	---	---	---	---
West Concord	776	---	---	146,437	---	5,006	---	---	---	---	151,443
West Saint Paul	21,053	1,196,743	7,583	5,230,948	---	438,948	---	---	---	---	6,874,222
West Union	104	---	---	96,183	---	---	---	---	---	---	96,183
Westbrook	710	---	133,040	850	---	4,238	---	---	---	---	138,128
Westport	54	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,366	---	11,000	95,668	---	39,013	---	---	---	---	145,681
White Bear Lake	25,458	333,788	528,235	4,652,373	---	5,394,786	---	---	302,473	---	11,211,655
Wilder	56	962	---	6,250	---	---	---	---	---	---	7,212
Willernie	542	24,774	---	8,520	---	---	---	---	---	---	33,294
Williams	177	---	---	---	---	---	---	---	---	---	---
Willmar	20,096	52,572	577,803	5,103,501	---	1,953,403	---	60,776	---	---	7,748,055
Willow River	395	---	71,892	---	---	---	---	---	---	---	71,892
Wilmont	341	145,851	9,846	2,300	---	3,900	---	---	---	---	161,897
Wilton	244	---	---	---	---	---	---	---	---	---	---
Windom	4,539	36,034	34,331	344,061	---	119,294	---	---	---	---	533,720

[1]Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2018

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Winger	215	---	---	---	---	6,982	---	---	---	---	6,982
Winnebago	1,333	2,888	71,809	157,590	---	40,724	---	---	---	---	273,011
Winona	27,207	116,142	132,608	2,505,544	---	2,471,941	---	---	---	---	5,226,235
Winsted	2,289	6,712	455,483	231,501	---	2,381	---	312,835	---	---	1,008,912
Winthrop	1,412	---	118,995	---	---	12,480	---	---	62,958	---	194,433
Winton	164	---	---	11,875	---	---	---	---	---	---	11,875
Wolf Lake	60	---	---	---	---	8,536	---	---	---	---	8,536
Wolverton	131	---	---	---	---	---	---	---	---	---	---
Wood Lake	417	1,149	49,637	53,407	---	795	---	---	---	---	104,988
Woodbury	70,840	209,882	1,295,917	29,472,496	---	1,907,876	142,438	---	---	---	33,028,609
Woodland	467	---	---	106,663	---	---	---	---	---	---	106,663
Woodstock	104	---	64,293	---	---	---	---	---	---	---	64,293
Worthington	13,510	33,817	177,321	2,914,316	---	871,088	141,450	---	---	60,993	4,198,985
Wrenshall	418	7,665	3,496	---	---	---	---	---	---	---	11,161
Wright*	126	---	---	---	---	---	---	---	---	---	---
Wykoff	442	500	58,301	406,998	---	---	---	---	---	---	465,799
Wyoming	8,037	36,817	62,167	2,375,642	---	6,151	---	---	---	---	2,480,777
Zemple	89	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,734	18,744	---	348,677	---	2,425	62,255	---	---	---	432,101
Zumbro Falls	204	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,463	---	---	844,731	---	---	---	---	11,215	---	855,946
State Total	4,672,091	\$107,942,652	\$113,577,291	\$910,319,576	\$890,870	\$241,064,406	\$106,732,226	\$30,345,208	\$43,286,145	\$20,466,266	\$1,574,624,640

[1]Failed to meet reporting deadline.

*Data could not be fully verified.

**Failed to meet reporting requirements.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Ada	1,672	271,000	---	---	---	2,717,000	---	---	2,988,000	845,000	455,000
Adams	798	565,000	---	---	1,675,000	---	---	---	2,240,000	---	---
Adrian	1,256	---	---	---	485,000	2,020,000	---	---	2,505,000	650,000	853,294
Afton	3,024	7,945,000	---	---	---	---	---	---	7,945,000	2,465,000	1,987,985
Aitkin	2,123	2,068,000	20,000	---	---	435,000	---	---	2,523,000	858,000	1,211,340
Akeley	451	735,000	---	---	---	---	---	---	735,000	---	---
Albany	2,712	---	---	---	4,939,000	---	---	---	4,939,000	2,204,000	2,323,874
Albert Lea	18,165	---	---	---	19,940,000	740,000	---	---	20,680,000	---	3,942,941
Alberta	111	---	---	---	---	190,000	---	---	190,000	---	---
Albertville	7,485	---	---	---	4,680,000	2,090,000	---	---	6,770,000	6,470,000	2,578,000
Alden	624	---	---	---	22,000	---	---	---	22,000	---	1,150,066
Alexandria	13,951	13,685,000	---	---	9,630,000	5,835,000	---	---	29,150,000	5,315,000	2,703,969
Alvarado	366	---	---	---	---	96,000	---	---	96,000	---	764,596
Andover	32,728	23,925,000	---	---	---	3,775,000	---	---	27,700,000	3,310,000	939,000
Annandale	3,374	295,000	---	---	4,230,000	---	---	---	4,525,000	1,620,000	11,018,000
Anoka	18,573	1,430,000	7,005,000	---	---	---	1,625,000	---	10,060,000	8,435,000	2,308,137
Apple Valley	53,429	12,260,000	---	---	475,000	8,435,000	---	---	21,170,000	8,855,000	1,350,680
Appleton	1,356	4,372,840	---	---	---	2,110,000	---	---	6,482,840	690,000	1,071,510
Arden Hills	9,889	---	---	---	---	2,415,000	---	---	2,415,000	---	---
Argyle	650	---	---	---	---	2,042,000	---	---	2,042,000	---	439,985
Arlington	2,230	---	---	---	4,605,000	1,900,000	775,000	---	7,280,000	1,900,000	3,110,000
Ashby	448	---	---	---	990,000	1,643,000	---	---	2,633,000	1,610,000	30,507
Askov	349	---	---	---	---	239,000	---	---	239,000	---	118,173
Atwater	1,127	---	---	---	---	---	---	---	---	---	2,724,021
Audubon	532	436,000	---	---	---	730,000	---	---	1,166,000	730,000	1,895,581
Aurora	1,670	---	---	---	3,598,000	1,129,000	---	---	4,727,000	---	1,462,948
Austin	25,589	16,295,000	375,000	---	---	1,675,000	10,150,000	---	28,495,000	7,030,000	912,686
Avoca	138	---	---	---	---	377,200	---	---	377,200	---	---
Avon	1,639	655,000	---	---	5,265,000	3,471,854	---	---	9,391,854	5,265,000	---
Babbitt	1,454	1,550,000	---	---	45,000	---	---	---	1,595,000	---	712,943
Backus	250	503,399	---	---	---	714,000	---	---	1,217,399	---	87,000
Badger	362	204,000	---	---	---	131,000	---	---	335,000	---	251,098
Bagley	1,421	---	---	---	776,000	1,633,298	---	---	2,409,298	1,615,000	1,378,846

*Data could not be fully verified.

**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Balaton	630	---	---	---	---	2,435,937	---	---	2,435,937	1,020,000	250,000
Barnesville	2,666	395,000	---	---	2,855,000	719,000	3,250,270	---	7,219,270	1,780,000	2,318,996
Barnum	605	---	---	---	---	177,000	---	---	177,000	---	631,880
Barrett	414	---	---	---	---	1,095,000	---	---	1,095,000	1,095,000	20,464
Battle Lake	936	---	---	---	---	3,437,000	---	---	3,437,000	---	751,000
Baudette	1,069	---	---	---	---	4,380,000	---	---	4,380,000	1,695,000	519,000
Baxter	8,478	2,210,000	2,155,000	---	13,915,000	3,975,000	---	---	22,255,000	6,425,000	5,222,667
Bayport	3,893	1,830,000	---	---	---	---	---	---	1,830,000	---	---
Beardsley	216	---	---	---	---	---	---	---	---	---	187,000
Beaver Bay	180	---	---	---	---	---	---	---	---	---	762,000
Beaver Creek	286	---	---	---	---	---	---	---	---	---	20,347
Becker	4,856	3,390,000	---	---	1,125,000	5,955,000	---	---	10,470,000	3,020,000	---
Bejou	93	---	---	---	---	---	---	---	---	---	161,631
Belgrade	762	---	218,500	---	---	1,531,000	560,000	---	2,309,500	608,500	685,000
Belle Plaine	7,408	---	---	---	9,827,905	3,932,095	1,030,000	---	14,790,000	3,545,000	2,618,896
Bellechester	170	---	---	---	---	---	---	---	---	---	332,000
Belview	362	---	---	---	---	804,688	---	---	804,688	630,000	---
Bemidji	15,462	4,475,000	---	---	---	6,275,000	50,045,000	---	60,795,000	53,590,000	1,881,882
Benson	3,156	1,840,000	---	---	---	890,000	3,332,000	---	6,062,000	3,332,000	4,845,486
Bertha	486	---	---	---	---	3,417,000	---	---	3,417,000	---	---
Bethel	505	505,000	---	---	---	---	---	---	505,000	505,000	480,000
Big Falls	210	---	---	---	---	968,631	---	---	968,631	---	---
Big Lake	11,456	---	675,000	---	12,670,000	9,439,999	---	---	22,784,999	15,066,826	14,108,930
Bigelow	234	---	---	---	---	690,000	---	---	690,000	690,000	---
Bigfork	439	---	---	---	---	15,000	---	---	15,000	---	710,000
Bird Island	989	---	---	---	2,070,000	4,790,000	270,721	---	7,130,721	4,985,000	2,498,609
Biscay	103	---	---	---	---	---	---	---	---	---	269,400
Biwabik	995	3,925,000	30,000	---	---	92,000	---	---	4,047,000	30,000	6,698,000
Blackduck	840	---	---	---	294,000	930,000	---	---	1,224,000	987,000	438,811
Blaine	66,667	10,940,000	---	---	9,035,000	32,495,000	---	---	52,470,000	15,150,000	6,526,978
Blomkest	149	---	---	---	---	960,000	---	---	960,000	960,000	34,997
Blooming Prairie	1,992	1,605,000	---	---	395,000	265,000	1,330,000	---	3,595,000	---	2,238,392
Bloomington	89,654	6,320,000	4,105,000	7,150,000	45,955,000	11,865,000	5,150,000	---	80,545,000	16,315,000	1,574,720

*Data could not be fully verified.

**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Blue Earth	3,204	4,088,750	---	---	16,419,076	---	---	---	20,507,826	660,000	11,111,442
Bock	108	---	---	---	---	---	194,800	---	194,800	---	---
Bovey	796	---	---	---	---	1,444,000	---	---	1,444,000	1,345,000	122,209
Boyd	155	---	---	---	---	834,400	---	---	834,400	---	---
Braham	1,804	---	471,000	---	509,000	1,671,000	---	---	2,651,000	471,000	1,603,896
Brainerd	13,732	767,500	---	---	4,050,000	24,150,000	---	---	28,967,500	5,957,500	18,777,323
Brandon	495	---	---	---	1,645,000	1,577,000	---	---	3,222,000	760,000	184,255
Breckenridge	3,298	---	---	---	3,300,000	---	---	---	3,300,000	1,325,000	3,004,269
Breezy Point	2,485	---	---	---	1,245,000	---	---	---	1,245,000	1,245,000	---
Brewster	481	---	---	---	50,000	460,000	---	---	510,000	---	37,608
Bricelyn	346	99,000	---	---	---	1,166,000	---	---	1,265,000	---	---
Brooklyn Center	32,299	---	11,945,000	---	16,025,000	13,465,000	---	---	41,435,000	4,610,000	16,746,445
Brooklyn Park	81,679	35,110,000	930,000	1,400,000	---	---	1,185,000	---	38,625,000	15,940,000	19,809
Brooten	747	675,000	---	---	---	---	---	---	675,000	---	1,625,000
Browerville	789	---	---	---	725,000	1,420,000	---	---	2,145,000	580,000	4,064,287
Browns Valley	559	---	---	---	---	2,102,790	---	---	2,102,790	---	---
Brownsdale	683	---	---	---	631,000	---	---	---	631,000	276,000	64,632
Brownsville	489	129,765	---	---	---	635,000	---	---	764,765	---	80,000
Brownton	717	870,000	---	---	325,000	4,115,967	---	---	5,310,967	325,000	754,964
Buffalo	16,479	20,830,000	---	---	8,035,000	55,743,560	8,060,000	---	92,668,560	50,592,561	1,759,711
Buffalo Lake	674	---	---	---	6,457,000	2,035,000	---	---	8,492,000	397,000	990,487
Buhl	980	45,000	---	---	---	---	---	---	45,000	45,000	121,210
Burnsville	62,657	26,625,000	3,040,000	---	10,385,000	19,170,000	---	---	59,220,000	17,275,000	5,387,630
Butterfield	572	80,000	---	---	---	216,000	---	---	296,000	---	2,007,000
Byron	5,770	2,435,000	---	---	7,437,000	2,050,000	---	---	11,922,000	1,350,000	552,548
Caledonia	2,824	2,383,000	---	---	---	122,000	---	---	2,505,000	---	2,198,364
Callaway	231	---	---	---	---	200,243	---	---	200,243	---	---
Calumet	348	---	---	---	---	---	---	---	---	---	81,664
Cambridge	8,977	---	---	---	7,319,366	9,550,630	---	---	16,869,996	4,590,000	9,201,000
Canby	1,723	695,000	3,000,000	---	215,000	3,795,000	---	---	7,705,000	70,000	16,034,086
Cannon Falls	4,119	---	---	---	12,038,000	1,055,000	---	---	13,093,000	2,220,000	3,323,715
Canton	349	---	---	---	---	362,500	---	---	362,500	---	134,123
Carlos	499	---	---	---	260,000	185,000	---	---	445,000	260,000	2,093,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Carlton	979	2,205,000	---	---	---	212,000	---	---	2,417,000	2,205,000	937,456
Carver	4,727	5,720,000	---	---	5,835,000	8,275,000	---	---	19,830,000	6,190,000	1,881,000
Cass Lake	760	---	---	---	---	1,159,000	40,000	---	1,199,000	---	156,000
Cedar Mills	43	---	---	---	---	175,000	---	---	175,000	---	---
Center City	622	---	---	---	101,000	---	---	---	101,000	---	1,081,000
Centerville	4,047	---	---	---	5,085,000	---	---	---	5,085,000	3,265,000	53,440
Ceylon	338	---	---	---	---	---	---	---	---	---	10,480
Champlin	23,927	3,850,000	---	---	---	---	---	---	3,850,000	3,850,000	---
Chandler	255	---	---	---	---	---	---	---	---	---	365,490
Chanhasen	26,266	6,435,000	---	---	---	24,785,000	---	---	31,220,000	7,720,000	---
Chaska	27,622	3,855,000	1,125,000	---	28,780,000	15,100,000	56,595,000	---	105,455,000	33,885,000	2,846,710
Chatfield	2,881	---	---	---	7,800,000	4,535,000	---	---	12,335,000	6,690,000	1,348,611
Chisago City	5,414	---	---	---	6,610,000	---	---	---	6,610,000	4,035,000	---
Chisholm	4,937	2,160,000	---	---	---	---	---	---	2,160,000	---	2,170,936
Chokio	389	85,000	---	---	---	620,000	---	---	705,000	620,000	427,000
Circle Pines	5,076	1,085,000	1,615,000	---	7,970,000	8,440,000	215,000	---	19,325,000	5,205,000	1,600,000
Clara City	1,318	8,680,000	---	---	---	5,480,000	290,000	---	14,450,000	850,000	730,245
Claremont	535	---	802,000	---	---	2,485,000	---	---	3,287,000	2,701,000	106,000
Clarissa	663	---	---	---	---	1,310,000	---	---	1,310,000	1,310,000	2,987,000
Clarkfield	812	---	535,000	---	---	1,886,000	122,390	---	2,543,390	426,000	375,000
Clarks Grove	679	---	---	---	---	---	---	---	---	---	74,648
Clear Lake	619	---	---	---	---	---	---	---	---	---	1,313,267
Clearbrook	520	---	---	---	---	171,000	---	---	171,000	40,000	445,465
Clearwater	1,796	1,585,000	---	---	675,000	---	---	---	2,260,000	1,585,000	4,196,214
Clements	140	---	---	---	---	---	---	---	---	---	5,104
Cleveland	735	555,000	---	---	---	1,037,711	---	---	1,592,711	650,000	47,817
Climax	267	---	---	---	---	---	---	---	---	---	1,158,977
Clinton	419	---	---	---	---	---	---	---	---	---	1,520,551
Clontarf	150	---	---	---	---	---	---	---	---	---	525,101
Cloquet	12,347	1,095,000	---	---	900,000	8,025,000	---	---	10,020,000	1,995,000	3,113,570
Cobden	30	---	---	---	---	---	---	---	---	---	80,000
Cokato	2,762	4,700,000	---	---	---	---	---	---	4,700,000	375,000	1,551,000
Cold Spring	4,201	---	---	---	6,418,000	---	---	---	6,418,000	275,000	2,541,440

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Coleraine	1,947	---	120,000	---	---	1,110,000	---	---	1,230,000	1,110,000	426,045
Cologne	1,841	7,520,000	---	---	---	---	---	---	7,520,000	7,520,000	8,033,214
Columbia Heights	20,840	18,855,000	220,000	2,190,000	695,000	4,300,000	---	---	26,260,000	15,655,000	---
Columbus	3,950	560,000	---	---	6,011,000	4,245,000	---	---	10,816,000	3,920,000	---
Comfrey	353	---	---	---	---	---	523,412	---	523,412	---	1,213,000
Conger	134	---	---	---	106,000	444,138	---	---	550,138	444,138	---
Cook	547	---	---	---	---	1,795,000	---	---	1,795,000	1,795,000	---
Coon Rapids	63,899	23,100,000	---	---	20,685,000	19,640,000	---	---	63,425,000	4,780,000	91,691
Corcoran	5,831	5,010,000	---	---	2,405,000	2,775,000	---	---	10,190,000	---	1,690,107
Cosmos	453	---	---	---	---	---	---	---	---	---	1,278,836
Cottage Grove	37,341	12,645,000	1,620,000	---	23,660,000	---	---	---	37,925,000	4,155,000	---
Cottonwood	1,237	1,939,000	---	---	315,000	885,000	---	---	3,139,000	190,000	1,256,000
Courtland	666	---	---	---	---	---	---	---	---	---	676,959
Cromwell	240	---	---	---	---	63,000	---	---	63,000	---	294,101
Crookston	8,021	---	---	---	---	---	---	---	---	---	218,895
Crosby	2,360	---	---	---	230,000	5,227,079	---	---	5,457,079	---	1,499,575
Crosslake	2,275	1,695,000	---	---	---	2,180,000	---	---	3,875,000	2,165,000	291,451
Crystal	23,287	---	---	---	17,260,000	---	---	---	17,260,000	---	---
Currie	223	---	---	---	---	417,000	---	---	417,000	---	217,145
Cuyuna	341	---	---	---	---	289,000	---	---	289,000	---	17,422
Cyrus	289	69,438	---	---	---	862,800	---	---	932,238	---	---
Dalton	250	---	---	---	---	342,000	---	---	342,000	---	2,660,929
Danube	461	137,943	---	---	---	---	---	---	137,943	---	---
Darfur	102	---	---	---	---	142,000	---	---	142,000	---	152,400
Darwin	355	---	---	---	---	---	---	---	---	---	246,000
Dassel	1,470	---	---	---	843,000	165,000	---	---	1,008,000	430,000	2,594,227
Dawson	1,455	1,031,987	---	---	1,190,000	2,022,000	210,000	---	4,453,987	380,000	964,513
Dayton	6,072	1,690,000	---	---	21,360,000	995,000	---	---	24,045,000	15,940,000	885,000
De Graff	119	---	---	---	---	---	---	---	---	---	769,818
Deer Creek	325	11,000	---	---	---	400,900	---	---	411,900	---	---
Deer River	925	3,555,000	---	---	---	725,780	---	---	4,280,780	---	981,000
Deerwood	535	113,000	---	---	525,000	---	---	---	638,000	113,000	395,658
Delano	6,187	9,035,000	355,000	---	11,925,000	2,875,000	---	---	24,190,000	3,665,000	8,197,510

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Delhi	65	---	---	---	---	63,000	---	---	63,000	---	21,229
Dellwood	1,135	1,770,000	---	---	---	---	---	---	1,770,000	---	---
Dennison	213	---	---	---	380,000	---	---	---	380,000	435,000	---
Dent	187	---	---	---	---	438,000	---	---	438,000	---	---
Detroit Lakes	9,475	149,999	205,000	---	26,954,000	---	6,716,670	---	34,025,669	3,135,000	7,467,585
Dexter	341	---	---	---	303,400	---	---	---	303,400	---	---
Dilworth	4,514	---	---	---	18,920,000	---	---	---	18,920,000	4,910,000	281,910
Dodge Center	2,764	---	---	---	2,555,000	---	---	---	2,555,000	510,000	---
Donnelly	224	---	---	---	215,000	---	---	---	215,000	---	---
Dover	759	---	---	---	92,000	28,000	---	---	120,000	28,000	694,502
Dovray	55	---	---	---	---	186,000	---	---	186,000	---	---
Duluth	87,213	100,090,000	---	---	5,165,000	35,097,475	---	---	140,352,475	51,455,000	47,250,992
Dumont	86	---	---	---	---	211,000	---	---	211,000	---	169,175
Dundas	1,571	1,820,000	---	---	---	2,990,000	---	---	4,810,000	1,605,000	95,971
Dundee	65	---	---	---	---	251,000	---	---	251,000	---	---
Dunnell	163	---	---	---	---	---	---	---	---	---	180,140
Eagan	68,347	33,085,000	10,725,000	---	1,485,000	---	---	2,280,000	47,575,000	2,280,000	370,000
Eagle Bend	519	---	---	---	950,000	2,863,000	---	---	3,813,000	1,778,000	1,235,007
Eagle Lake	3,137	2,280,000	---	---	830,000	---	---	---	3,110,000	2,280,000	349,690
East Bethel	12,029	900,000	---	---	---	17,480,000	---	---	18,380,000	16,930,000	703,384
East Grand Forks	8,875	---	---	---	7,350,000	---	---	---	7,350,000	6,095,000	11,246,346
East Gull Lake	1,034	---	---	---	1,936,800	---	---	---	1,936,800	1,275,000	2,203,000
Echo	258	---	---	---	---	1,348,000	---	---	1,348,000	---	35,407
Eden Prairie	63,456	25,465,000	---	---	7,860,000	2,435,000	---	---	35,760,000	9,795,000	175,457
Eden Valley	1,044	---	---	---	1,075,000	162,000	---	---	1,237,000	162,000	3,183,123
Edgerton	1,122	---	---	---	---	---	---	---	---	---	1,121,790
Edina	52,535	19,155,000	---	---	25,540,000	48,868,000	18,440,000	13,476	112,016,476	24,258,000	---
Effie	131	---	---	---	---	---	---	---	---	---	269,000
Eitzen	242	---	---	---	---	---	---	---	---	---	165,000
Elba	148	---	---	---	---	---	---	---	---	---	55,000
Elbow Lake	1,172	---	---	---	1,015,000	---	---	---	1,015,000	810,000	1,918,629
Elgin	1,102	---	---	---	484,000	240,967	---	---	724,967	---	1,025,449
Elizabeth	168	---	---	---	---	284,000	---	---	284,000	---	---

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Elk River	24,891	17,280,000	---	---	---	10,355,000	20,685,000	---	48,320,000	11,130,000	820,608
Elko New Market	4,769	4,870,323	---	---	---	780,000	---	---	5,650,323	2,600,000	9,468,281
Elkton	141	---	---	---	---	---	---	---	---	---	174,000
Ellendale	672	---	---	---	---	1,360,000	---	---	1,360,000	---	1,514,695
Ellsworth	467	---	---	---	---	255,000	---	---	255,000	---	---
Elmore	584	---	---	---	285,000	3,243,000	---	---	3,528,000	---	---
Ely	3,410	2,270,000	245,000	---	---	5,405,000	---	---	7,920,000	5,650,000	2,378,280
Elysian	712	---	---	---	3,584,200	1,335,800	---	---	4,920,000	---	393,945
Emily	857	510,000	---	---	620,000	1,235,000	---	---	2,365,000	1,745,000	213,632
Erskine	492	5,000	---	---	---	480,020	---	---	485,020	480,020	197,000
Evan	79	---	---	---	---	---	---	---	---	---	295,500
Evansville	603	---	---	---	1,880,000	---	---	---	1,880,000	890,000	857,909
Eveleth	3,609	---	---	---	1,850,460	575,892	---	---	2,426,352	---	4,650,793
Excelsior	2,321	---	---	---	5,590,000	270,000	---	---	5,860,000	---	687,000
Eyota	1,973	1,445,000	---	---	5,863,000	2,163,000	---	---	9,471,000	2,381,000	---
Fairfax	1,152	310,000	---	---	---	7,894,000	---	---	8,204,000	1,085,000	985,248
Fairmont	10,307	---	---	---	12,235,000	610,000	---	---	12,845,000	6,575,000	28,019,000
Falcon Heights	5,479	---	---	---	1,040,000	---	---	---	1,040,000	---	435,000
Faribault	23,884	9,775,000	---	---	2,585,000	---	---	---	12,360,000	9,775,000	15,226,250
Farmington	22,880	9,155,000	---	---	5,575,000	---	---	---	14,730,000	11,190,000	---
Federal Dam	112	---	---	---	---	---	---	---	---	---	42,733
Felton	173	---	---	---	---	---	---	---	---	---	588,991
Fergus Falls	13,747	4,960,000	---	---	2,830,000	9,795,000	---	---	17,585,000	---	244,322
Fertile	848	1,000,000	535,000	---	---	3,180,000	---	---	4,715,000	---	378,000
Fifty Lakes	405	---	---	---	---	---	---	---	---	---	163,325
Finlayson	306	349,170	---	---	---	359,463	---	---	708,633	170,000	25,000
Fisher	429	---	---	---	---	1,020,000	---	---	1,020,000	1,020,000	668,000
Floodwood	518	---	---	---	---	70,000	---	---	70,000	---	312,250
Foley	2,732	---	---	---	6,225,000	---	---	---	6,225,000	2,065,000	---
Forada	163	172,043	---	---	---	1,441,291	---	---	1,613,334	---	---
Forest Lake	20,598	7,915,000	---	---	---	6,845,000	19,785,000	---	34,545,000	2,200,000	218,053
Foreston	528	---	---	---	380,000	215,000	---	---	595,000	595,000	---
Fosston	1,489	2,095,000	1,020,000	---	2,103,000	1,117,000	---	---	6,335,000	2,235,000	6,990,213

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Fountain	417	---	---	---	---	---	---	---	---	---	580,430
Franklin	474	---	---	---	---	3,741,000	---	---	3,741,000	---	209,083
Frazee	1,405	---	---	---	1,707,000	175,000	---	---	1,882,000	985,000	384,500
Freeborn	277	---	---	---	---	1,131,000	---	---	1,131,000	---	86,200
Freeport	685	---	---	---	1,445,000	1,231,000	---	---	2,676,000	1,445,000	---
Fridley	28,824	48,070,000	---	---	330,000	7,130,000	---	---	55,530,000	1,415,000	720,000
Frost	186	---	---	---	---	987,000	---	---	987,000	650,000	9,628
Fulda	1,272	344,000	---	---	---	806,000	---	---	1,150,000	---	25,328
Garfield	361	345,000	---	---	---	1,000,163	---	---	1,345,163	---	161,413
Garrison	215	177,000	---	---	---	---	---	---	177,000	---	27,678
Garvin	135	---	---	---	---	248,000	---	---	248,000	---	24,166
Gary	202	---	---	---	---	---	---	---	---	---	752,000
Gaylord	2,282	935,000	---	---	11,015,109	5,634,891	---	---	17,585,000	2,680,000	---
Gem Lake	454	1,315,000	---	---	---	---	---	---	1,315,000	655,000	---
Ghent	363	---	---	---	---	---	---	---	---	---	182,000
Gibbon	777	835,000	---	---	---	---	---	---	835,000	---	1,903,000
Gilbert	1,785	104,000	---	---	200,000	345,000	---	---	649,000	239,000	3,987,803
Glencoe	5,520	2,836,000	868,000	---	23,455,000	105,000	4,741,000	---	32,005,000	8,513,000	984,359
Glenville	595	---	---	---	65,000	---	---	---	65,000	---	---
Glenwood	2,573	1,465,000	---	---	---	---	439,038	---	1,904,038	---	1,939,259
Glyndon	1,404	4,665,000	---	---	---	1,215,000	---	---	5,880,000	1,360,000	1,130,106
Golden Valley	21,580	5,735,000	1,170,000	---	48,175,000	19,515,000	---	1,395,000	75,990,000	28,025,000	1,620,000
Gonvick	287	---	---	---	---	419,000	---	---	419,000	---	---
Good Thunder	529	---	---	---	---	62,000	---	---	62,000	---	---
Goodhue	1,165	975,000	---	---	1,500,000	1,310,000	---	---	3,785,000	410,000	---
Goodridge	140	---	---	---	---	---	---	---	---	---	60,000
Goodview	4,168	1,615,000	---	---	1,470,000	---	---	---	3,085,000	355,000	2,480,464
Graceville	565	---	---	---	---	6,340,900	---	---	6,340,900	1,460,000	120,977
Granada	272	---	---	---	---	259,000	---	---	259,000	---	---
Grand Marais	1,410	2,030,000	---	---	4,085,000	1,545,000	1,735,000	---	9,395,000	5,820,000	585,000
Grand Meadow	1,211	1,810,500	---	---	---	702,500	---	---	2,513,000	---	---
Grand Rapids	11,392	9,265,000	705,000	---	10,225,000	4,925,000	---	2,910,000	28,030,000	3,655,000	19,084,053
Granite Falls	2,762	285,000	80,000	---	10,770,000	21,815,603	3,095,000	---	36,045,603	1,805,000	1,420,038

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Green Isle	567	---	---	---	937,384	740,000	1,375,237	---	3,052,621	1,446,921	63,582
Greenbush	713	---	---	---	---	342,722	---	---	342,722	---	2,268,403
Greenfield	2,904	185,000	---	---	675,000	---	---	---	860,000	760,000	325,000
Greenwald	238	144,141	---	---	---	---	---	---	144,141	---	---
Grey Eagle	335	440,000	---	---	---	---	---	---	440,000	308,000	114,850
Grove City	620	---	---	---	---	4,834,000	204,000	---	5,038,000	204,000	2,782,000
Grygla	229	---	---	---	203,500	---	---	---	203,500	104,000	36,190
Hackensack	322	---	---	---	---	231,000	110,000	---	341,000	---	208,000
Hadley	58	792,000	---	---	---	---	---	---	792,000	---	5,736
Hallock	927	326,000	---	---	2,140,000	445,000	---	---	2,911,000	2,585,000	477,000
Halstad	581	---	---	---	---	---	---	---	---	---	37,200
Ham Lake	16,394	1,380,000	---	---	---	---	---	---	1,380,000	---	171,010
Hamburg	513	---	---	---	75,000	860,000	---	---	935,000	---	659,227
Hampton	706	34,000	---	---	---	---	1,280,000	---	1,314,000	1,314,000	385,000
Hancock	763	90,000	---	---	251,000	2,485,000	---	---	2,826,000	2,575,000	100,475
Hanley Falls	275	---	---	---	10,000	1,282,000	---	---	1,292,000	915,000	191,733
Hanover	3,476	145,000	---	---	1,940,000	---	---	---	2,085,000	610,000	197,000
Hanska	369	---	---	---	1,175,000	320,000	---	---	1,495,000	---	1,019,398
Hardwick	186	---	---	---	---	---	---	---	---	---	26,749
Harmony	1,026	279,000	---	---	99,000	---	---	---	378,000	---	1,881,000
Harris	1,158	---	---	---	---	---	---	---	---	---	5,087,000
Hartland	308	---	---	---	83,796	1,185,000	---	---	1,268,796	---	191,867
Hastings	23,139	5,965,000	1,945,000	---	10,740,000	---	3,590,000	---	22,240,000	2,330,000	1,195,000
Hawley	2,236	---	870,000	---	2,545,000	---	---	---	3,415,000	415,000	2,447,203
Hayfield	1,342	---	---	---	350,000	2,000,000	1,075,000	---	3,425,000	2,940,000	2,353,905
Hayward	251	---	---	---	62,000	91,000	---	---	153,000	---	137,871
Hazel Run	61	64,500	---	---	---	48,000	---	---	112,500	---	---
Hector	1,076	---	---	---	---	8,255,000	150,208	---	8,405,208	---	48,470
Henderson	925	1,140,000	36,000	---	800,000	1,325,000	---	---	3,301,000	1,225,000	1,931,000
Hendricks	709	161,000	1,491,000	---	---	---	1,357,461	---	3,009,461	---	240,230
Hendrum	288	---	---	---	---	---	---	---	---	---	861,000
Henning	825	214,341	---	---	---	3,727,002	80,121	---	4,021,464	3,570,000	2,881,000
Henriette	89	---	---	---	---	---	---	---	---	---	54,382

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Herman	433	---	---	---	300,450	1,822,550	---	---	2,123,000	1,110,000	611,097
Hermantown	9,731	---	---	---	25,085,000	---	---	---	25,085,000	4,645,000	---
Heron Lake	672	---	340,000	---	---	1,286,000	---	---	1,626,000	1,626,000	2,010,331
Hewitt	254	63,000	---	---	---	---	---	---	63,000	---	---
Hibbing	16,353	4,180,000	810,000	---	---	5,820,000	---	---	10,810,000	---	10,712,074
Hill City	622	---	---	---	---	865,000	---	---	865,000	865,000	179,637
Hills	668	---	---	---	---	---	---	---	---	---	213,216
Hinckley	1,902	2,265,000	---	---	---	1,625,000	399,000	---	4,289,000	399,000	706,366
Hitterdal	199	---	---	---	---	---	---	---	---	---	485,743
Hoffman	656	490,000	---	---	1,060,000	2,612,000	---	---	4,162,000	1,890,000	1,302,677
Hokah	544	---	---	---	---	835,850	---	---	835,850	---	---
Holdingford	717	785,000	---	---	---	3,536,000	---	---	4,321,000	---	---
Hopkins	19,713	38,815,000	15,185,000	---	6,845,000	---	9,180,000	---	70,025,000	18,865,000	---
Houston	967	1,241,000	---	---	---	529,000	---	---	1,770,000	---	89,914
Howard Lake	2,082	2,665,000	635,000	---	---	3,350,000	---	---	6,650,000	4,340,000	5,960,566
Hoyt Lakes	1,975	2,195,000	---	---	---	3,365,000	---	---	5,560,000	---	1,880,454
Hugo	15,247	2,720,000	---	---	1,200,000	---	---	---	3,920,000	2,500,000	---
Hutchinson	14,260	---	---	---	19,035,000	6,520,000	30,575,000	---	56,130,000	22,445,000	14,909,014
Ihlen	52	---	---	---	---	---	---	---	---	---	44,416
Independence	3,763	1,230,000	---	---	720,000	25,000	---	---	1,975,000	---	11,849
International Falls	6,138	---	---	---	---	---	8,875,000	---	8,875,000	8,875,000	143,776
Inver Grove Heights	35,381	25,175,000	560,000	---	7,090,000	21,085,000	---	---	53,910,000	21,495,000	---
Iona	139	---	---	---	---	611,000	---	---	611,000	---	---
Iron Junction	88	---	---	---	---	258,000	---	---	258,000	---	---
Ironton	572	---	---	---	---	---	---	---	---	---	142,239
Isanti	6,031	2,390,000	---	---	1,740,000	1,165,000	---	---	5,295,000	1,455,000	6,348,056
Isle	779	665,000	---	---	---	3,030,000	---	---	3,695,000	---	358,000
Ivanhoe	546	---	---	---	---	2,217,793	502,773	---	2,720,566	502,773	552,000
Jackson	3,407	961,000	240,000	---	---	2,450,000	4,555,000	---	8,206,000	1,091,000	5,724,989
Janesville	2,322	---	---	---	4,785,150	1,814,851	---	---	6,600,001	2,770,000	581,561
Jasper	595	---	---	---	45,000	148,000	390,795	---	583,795	---	120,042
Jeffers	349	---	---	---	800,000	---	---	---	800,000	---	326,004
Jordan	6,155	6,885,000	---	---	2,435,000	10,690,000	---	---	20,010,000	5,405,000	2,330,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Kandiyohi	477	---	---	---	---	380,000	---	---	380,000	---	2,877,000
Karlstad	753	---	---	---	---	615,500	62,342	---	677,842	---	1,516,835
Kasson	6,504	2,777,761	1,595,000	---	6,315,073	3,017,100	---	---	13,704,934	2,344,999	5,674,451
Keewatin	1,033	---	---	---	---	---	---	---	---	---	533,313
Kelliher	259	---	---	---	---	711,000	---	---	711,000	---	---
Kellogg	450	---	---	---	---	319,000	---	---	319,000	254,000	450,345
Kennedy	165	---	---	---	---	29,000	---	---	29,000	29,000	103,589
Kenneth	61	---	---	---	---	174,500	---	---	174,500	---	---
Kent	71	---	---	---	---	---	---	---	---	---	141,220
Kenyon	1,836	2,585,001	---	---	595,000	---	---	---	3,180,001	165,000	2,194,464
Kerkhoven	742	---	---	---	959,000	1,057,000	149,278	---	2,165,278	69,000	161,700
Kettle River	173	8,000	---	---	---	519,700	---	---	527,700	---	91,766
Kiester	473	---	---	---	---	---	---	---	---	---	162,520
Kimball	795	---	---	---	3,958,000	340,000	---	---	4,298,000	3,588,000	8,354
La Crescent	5,169	---	---	---	2,205,000	11,759,000	---	---	13,964,000	---	230,154
La Salle	92	---	---	---	---	311,000	---	---	311,000	---	2,666
Lafayette	484	---	---	---	2,318,000	---	---	---	2,318,000	---	---
Lake Benton	672	---	---	---	---	2,385,000	---	---	2,385,000	2,385,000	163,783
Lake Bronson	215	---	---	---	---	651,000	---	---	651,000	---	---
Lake City	5,179	---	---	---	3,365,000	690,000	---	---	4,055,000	870,000	1,645,000
Lake Crystal	2,545	905,000	---	---	495,000	2,911,000	1,110,000	---	5,421,000	4,030,000	---
Lake Elmo	10,521	---	---	---	14,105,000	21,255,000	926,000	---	36,286,000	4,660,000	940,000
Lake Henry**	100	148,000	---	---	---	---	---	---	148,000	---	260,725
Lake Lillian	229	---	---	---	---	---	---	---	---	---	364,000
Lake Park	804	---	---	---	---	181,000	225,000	---	406,000	---	922,520
Lake Wilson	241	328,703	---	---	---	---	---	---	328,703	---	194,322
Lakefield	1,708	---	---	---	---	7,465,000	---	---	7,465,000	945,000	656,202
Lakeland	1,811	---	---	---	---	1,105,000	---	---	1,105,000	1,105,000	---
Lakeville	64,334	34,555,000	1,010,000	---	56,650,000	7,595,000	21,905,000	---	121,715,000	36,915,000	3,897,014
Lamberton	799	1,825,000	---	---	---	1,375,000	---	---	3,200,000	2,120,000	11,000
Lancaster	330	---	---	---	---	---	---	---	---	---	395,318
Landfall	762	---	---	---	---	---	---	---	---	---	2,091,788
Lanesboro	764	1,882,000	---	---	---	680,000	---	---	2,562,000	867,000	3,683,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Laporte	111	670,000	---	---	---	---	---	---	670,000	---	---
Lauderdale	2,408	---	1,295,000	---	---	---	---	---	1,295,000	---	---
Le Center	2,524	---	---	---	4,368,475	3,116,525	---	---	7,485,000	4,880,000	2,875,343
Le Sueur	4,091	3,775,000	---	---	1,325,000	1,575,000	9,077,193	---	15,752,193	3,840,000	9,092,000
LeRoy	955	---	---	---	70,000	1,355,000	---	---	1,425,000	1,355,000	59,170
Lester Prairie	1,705	---	---	---	---	---	---	---	---	---	3,481,678
Lewiston	1,523	4,080,000	---	---	2,605,000	2,059,000	---	---	8,744,000	---	1,321,145
Lewisville	243	---	---	---	---	---	---	---	---	---	1,107,464
Lexington	2,109	2,045,000	---	---	---	620,000	---	---	2,665,000	120,000	193,623
Lilydale	947	159,000	---	---	---	---	---	---	159,000	---	2,275,477
Lindstrom	4,665	---	---	---	700,000	1,615,000	---	---	2,315,000	1,760,000	459,000
Lino Lakes	21,347	12,040,000	1,435,000	---	3,890,000	1,290,000	4,015,000	---	22,670,000	3,910,000	1,271,025
Lismore	230	---	---	---	---	625,000	---	---	625,000	---	---
Litchfield	6,763	7,850,000	---	---	8,295,000	3,310,000	9,995,000	---	29,450,000	10,470,000	13,887,048
Little Canada	10,386	3,925,000	965,000	---	---	---	---	---	4,890,000	1,090,000	104,243
Little Falls	8,934	140,000	365,000	---	10,085,000	---	910,000	---	11,500,000	7,325,000	1,706,000
Littlefork	616	216,000	405,000	---	---	485,000	---	---	1,106,000	---	4,966,345
Long Beach	346	---	---	---	---	325,000	---	---	325,000	---	---
Long Lake	1,815	---	---	---	3,150,000	---	---	---	3,150,000	---	---
Long Prairie	3,375	5,060,000	---	870,000	4,885,000	14,065,000	---	---	24,880,000	2,100,000	3,589,997
Longville	161	---	---	---	---	1,028,500	---	---	1,028,500	---	---
Lonsdale	4,128	---	1,910,000	---	7,525,000	4,080,000	---	---	13,515,000	2,835,000	2,897,791
Loretto	661	---	---	---	---	---	---	---	---	---	327,000
Lowry	310	171,733	---	---	185,000	1,237,000	---	---	1,593,733	185,000	1,191,450
Lucan	183	32,763	---	---	---	303,000	---	---	335,763	---	909,882
Luverne	4,725	760,000	175,000	---	195,000	4,550,000	4,875,000	---	10,555,000	3,025,000	156,581
Lyle	546	40,000	105,000	---	---	---	---	---	145,000	---	---
Lynd	464	---	---	---	---	96,710	---	---	96,710	---	75,000
Mabel	771	21,000	---	---	---	3,403,000	---	---	3,424,000	---	1,204,728
Madelia	2,302	---	---	---	---	2,163,000	---	---	2,163,000	---	---
Madison	1,459	14,122,000	---	---	---	---	395,000	---	14,517,000	7,825,000	994,000
Madison Lake	1,216	---	---	---	6,075,971	1,500,029	---	---	7,576,000	---	2,640,717
Magnolia	209	---	---	---	---	345,000	---	---	345,000	345,000	---

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**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Mahnomen	1,228	---	---	---	---	1,305,000	---	---	1,305,000	---	760,071
Mahtomedi	8,040	---	---	---	16,469,062	6,200,938	---	---	22,670,000	---	---
Manchester	50	41,000	---	---	57,000	---	---	---	98,000	---	---
Mankato	43,571	3,740,000	3,205,000	---	47,530,000	10,155,000	---	---	64,630,000	---	33,962,402
Mantorville	1,222	320,000	---	---	---	---	---	---	320,000	320,000	707,469
Maple Grove	66,903	52,655,000	---	---	24,605,000	---	---	---	77,260,000	46,455,000	5,384,126
Maple Lake	2,164	---	---	---	3,410,000	1,855,000	---	---	5,265,000	2,585,000	985,000
Maple Plain	1,864	205,000	---	---	4,075,000	3,650,000	---	---	7,930,000	---	1,655,000
Mapleton	1,735	---	---	---	4,330,000	---	---	---	4,330,000	1,245,000	1,508,241
Mapleview	179	---	---	---	---	81,000	---	---	81,000	---	---
Maplewood	40,710	8,810,000	1,241,483	---	43,405,000	6,060,000	---	---	59,516,483	27,070,000	682,566
Marble	674	---	---	---	---	---	---	---	---	---	272,602
Marine on Saint Croix**	711	---	---	---	---	---	---	---	---	---	40,000
Marshall	13,783	5,510,000	3,760,000	---	24,133,608	12,381,392	27,740,000	---	73,525,000	8,755,000	2,451,217
Mayer	2,295	---	---	---	1,710,000	2,555,000	---	---	4,265,000	3,475,000	1,306,165
Maynard	349	---	---	---	---	595,000	---	---	595,000	595,000	2,015,423
Mazeppa	876	---	---	---	610,000	---	---	---	610,000	---	---
McGrath	73	25,800	---	---	---	---	---	---	25,800	---	---
McGregor	381	122,000	---	---	---	1,183,000	---	---	1,305,000	---	---
McIntosh	612	150,000	---	---	---	2,980,000	---	---	3,130,000	355,000	702,609
McKinley	127	---	---	---	---	---	---	---	---	---	43,721
Medford	1,284	---	---	---	727,323	---	---	---	727,323	---	2,426,000
Medina	6,646	6,170,000	255,000	---	4,275,000	1,735,000	---	---	12,435,000	3,805,000	---
Melrose	3,666	1,375,000	---	---	505,000	---	---	---	1,880,000	505,000	---
Menahga	1,341	2,280,000	---	---	665,000	515,000	---	---	3,460,000	1,645,000	5,597,000
Mendota Heights	11,392	1,245,000	---	---	13,725,000	---	---	---	14,970,000	3,360,000	---
Mentor	146	---	---	---	---	---	---	---	---	---	3,227
Middle River	309	---	204,000	---	---	212,100	---	---	416,100	---	108,423
Miesville	137	---	---	---	---	---	---	---	---	---	49,072
Milaca	2,895	400,000	---	---	1,015,000	1,443,000	522,000	---	3,380,000	1,152,000	157,000
Milan	349	---	---	---	---	1,312,000	---	---	1,312,000	---	---
Milroy	246	---	---	---	---	240,000	---	---	240,000	---	---
Miltona	433	---	---	---	105,000	1,353,000	---	---	1,458,000	---	47,355

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Minneapolis	428,483	525,915,000	52,380,000	18,940,000	48,240,000	---	---	---	645,475,000	108,745,000	126,806,630
Minneota	1,382	55,000	---	---	105,000	---	---	---	160,000	160,000	3,025,999
Minnesota City	189	---	---	---	---	---	397,765	---	397,765	---	---
Minnesota Lake	662	---	---	---	244,000	---	---	---	244,000	34,000	---
Minnetonka	53,713	5,185,000	---	---	---	27,530,000	---	---	32,715,000	10,985,000	---
Minnetonka Beach	561	1,290,000	---	---	---	---	---	---	1,290,000	---	---
Minnetrista	7,692	3,635,000	---	---	11,270,000	2,900,000	---	---	17,805,000	5,645,000	8,715,544
Montevideo	5,287	2,625,000	---	---	4,902,738	2,382,262	5,305,000	---	15,215,000	1,180,000	7,572,000
Montgomery	3,079	---	---	---	2,724,600	6,425,400	675,000	---	9,825,000	7,645,000	2,263,030
Monticello	13,782	15,270,000	---	---	10,925,000	---	---	---	26,195,000	2,865,000	2,038,000
Montrose	3,247	2,306,000	---	---	970,000	75,000	---	---	3,351,000	2,910,000	1,744,000
Moorhead	43,522	---	2,870,000	---	175,045,000	15,545,000	27,590,000	---	221,050,000	81,935,000	21,956,928
Moose Lake	2,794	1,054,000	---	---	870,000	1,205,000	3,242,669	---	6,371,669	1,205,000	4,633,062
Mora	3,598	7,179,495	---	---	---	405,505	---	---	7,585,000	2,770,000	4,780,575
Morgan	864	---	---	---	---	445,000	359,360	---	804,360	445,000	9,726,984
Morris	5,452	5,105,000	---	---	3,685,000	---	---	---	8,790,000	5,105,000	6,238,605
Morristown	995	1,100,000	---	---	---	---	285,000	---	1,385,000	285,000	108,288
Morton	371	---	133,658	---	---	1,465,000	---	---	1,598,658	---	130,000
Motley	659	1,665,000	---	---	---	157,000	---	---	1,822,000	642,000	4,655,000
Mound	9,347	5,160,000	7,647,000	---	16,948,660	32,476,340	---	---	62,232,000	22,487,000	---
Mounds View	13,328	6,568,762	---	---	---	---	---	---	6,568,762	---	946,921
Mountain Iron	2,893	595,000	---	---	---	---	240,000	---	835,000	595,000	4,355,552
Mountain Lake	2,108	---	3,834,000	---	4,808,950	2,302,462	4,806,818	---	15,752,230	1,984,750	6,274,526
Murdock	269	---	---	---	43,000	---	---	---	43,000	---	10,183
Nashwauk	962	---	---	---	320,000	---	---	---	320,000	---	2,334,529
Nassau	56	---	---	---	---	---	---	---	---	---	51,613
Nerstrand	309	---	---	---	---	880,000	---	---	880,000	880,000	125,809
Nevis	416	---	---	---	---	256,000	---	---	256,000	---	---
New Auburn	446	---	---	---	1,025,000	467,453	---	---	1,492,453	1,025,000	25,431
New Brighton	23,119	---	29,590,000	---	1,580,000	---	---	---	31,170,000	---	---
New Germany	455	1,800,000	---	---	---	6,110,800	---	---	7,910,800	---	17,388
New Hope	21,790	36,225,000	8,535,000	---	---	490,000	3,505,000	---	48,755,000	3,155,000	1,344,000
New London	1,390	3,678,000	---	---	---	---	---	---	3,678,000	1,940,000	1,859,100

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
New Munich	320	---	---	---	---	---	---	---	---	---	343,000
New Prague	8,056	3,675,000	---	---	5,753,770	3,697,230	562,500	---	13,688,500	6,150,500	28,320,366
New Richland	1,205	---	200,000	---	1,591,500	227,500	---	---	2,019,000	665,000	2,136,139
New Trier	114	---	---	---	---	---	---	---	---	---	135,000
New Ulm	13,645	12,855,000	---	---	---	16,380,000	---	---	29,235,000	---	2,194,578
New York Mills	1,226	2,739,000	205,000	---	---	290,000	---	---	3,234,000	1,289,000	4,524,000
Newfolden	379	---	---	---	80,000	117,000	---	---	197,000	---	374,000
Newport	3,678	6,525,000	---	---	---	2,590,000	---	---	9,115,000	---	---
Nicollet	1,140	265,000	267,000	---	1,250,000	720,000	---	---	2,502,000	1,112,000	2,092,686
Nielsville	88	---	---	---	---	136,300	---	---	136,300	---	4,000
Nisswa	2,069	3,195,000	---	---	---	790,000	---	---	3,985,000	---	1,124,000
North Branch	10,726	980,000	7,945,000	---	4,600,000	5,265,000	12,059,000	---	30,849,000	21,214,000	7,219,971
North Mankato	14,059	8,810,000	645,000	400,000	8,565,000	6,285,000	---	---	24,705,000	7,155,000	1,777,322
North Oaks	5,304	---	---	---	285,000	---	---	---	285,000	---	---
North Saint Paul	12,159	8,510,000	1,295,000	---	8,761,380	14,198,620	---	---	32,765,000	---	---
Northfield	20,426	5,045,000	461,000	---	7,641,108	6,893,892	28,716,047	---	48,757,047	5,735,000	7,480,486
Northome	176	---	---	---	---	---	---	---	---	---	72,000
Northrop	208	---	---	---	---	1,054,000	---	---	1,054,000	---	204,422
Norwood Young America	3,833	1,415,000	---	---	8,830,000	7,760,000	2,255,000	---	20,260,000	9,725,000	1,550,000
Nowthen	4,758	325,000	---	---	13,318	---	---	---	338,318	325,000	181,000
Oak Grove	8,689	---	---	---	---	---	---	---	---	---	278,000
Oak Park Heights	4,801	4,515,000	---	---	2,410,000	---	---	---	6,925,000	4,515,000	---
Oakdale	28,315	---	4,200,000	---	16,530,000	910,000	---	---	21,640,000	2,620,000	2,870,000
Odessa	119	---	---	---	---	324,000	---	---	324,000	---	42,360
Odin	103	---	---	---	(338)	177,616	---	---	177,278	---	36,708
Ogema	179	---	---	---	---	---	---	---	---	---	312,129
Ogilvie	358	---	99,000	---	---	348,000	---	---	447,000	---	1,012,131
Okabena	202	---	---	---	---	177,000	---	---	177,000	177,000	16,401
Oklee	428	---	---	---	---	311,000	---	---	311,000	---	31,305
Olivia	2,439	---	1,930,000	---	2,454,430	5,192,796	---	---	9,577,226	1,100,000	6,356,999
Onamia	860	---	---	---	---	---	182,000	---	182,000	---	72,141
Ormsby	127	74,110	---	---	---	657,000	---	---	731,110	---	63,305
Orono	8,102	7,000,000	---	---	---	965,000	---	---	7,965,000	2,470,000	---

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Oronoco	1,503	322,182	---	---	---	---	---	---	322,182	---	1,116,615
Orr	289	---	---	---	---	---	---	---	---	---	212,000
Ortonville	1,816	2,325,000	---	---	---	1,211,429	---	---	3,536,429	3,295,000	21,777,651
Osakis	1,784	---	---	---	1,945,000	1,958,000	---	---	3,903,000	1,020,000	2,708,797
Oslo	302	114,500	---	---	---	59,000	---	---	173,500	---	1,325,442
Osseo	2,729	3,745,000	1,100,000	---	5,550,000	---	1,035,000	---	11,430,000	3,880,000	---
Ostrander	250	---	---	---	---	1,535,302	---	---	1,535,302	---	395,000
Otsego	17,323	---	---	---	8,455,000	21,495,000	---	---	29,950,000	6,150,000	40,000
Ottertail	640	770,000	---	---	---	765,000	---	---	1,535,000	765,000	620,432
Owatonna	26,087	4,825,000	785,000	---	5,995,000	3,975,000	---	---	15,580,000	1,595,000	4,959,416
Palisade	152	---	---	---	---	---	---	---	---	---	171,908
Park Rapids	4,136	845,000	---	---	9,845,000	---	---	---	10,690,000	9,845,000	1,797,133
Parkers Prairie	1,024	---	---	---	---	1,753,000	---	---	1,753,000	---	456,000
Paynesville	2,513	---	---	---	2,315,000	---	---	---	2,315,000	---	5,170,000
Pease	234	---	---	---	236,000	---	---	---	236,000	---	---
Pelican Rapids	2,525	1,465,000	---	---	3,154,150	225,850	---	---	4,845,000	965,000	10,065,425
Pemberton	227	---	---	---	---	---	---	---	---	---	816,176
Pennock	513	1,070,000	---	---	---	625,000	---	---	1,695,000	1,070,000	---
Pequot Lakes	2,346	---	---	---	---	910,000	---	---	910,000	910,000	604,852
Perham	3,388	---	---	---	10,495,000	545,000	2,605,000	---	13,645,000	7,950,000	6,939,254
Perley	83	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	193	285,000	---	---	---	576,000	---	---	861,000	---	---
Pierz	1,388	---	---	---	154,000	---	---	---	154,000	---	150,000
Pillager	489	---	---	---	986,350	73,650	---	---	1,060,000	1,060,000	570,000
Pine City	3,261	1,785,000	---	90,000	2,509,000	7,615,000	---	---	11,999,000	2,629,000	276,512
Pine Island	3,420	---	---	---	10,820,000	394,000	---	---	11,214,000	3,979,000	329,000
Pine River	944	376,000	---	---	---	130,000	---	---	506,000	---	147,978
Pipestone	4,150	2,990,000	---	---	4,980,000	5,440,000	951,647	---	14,361,647	2,385,000	9,959,154
Plainview	3,387	2,140,000	---	---	---	84,000	---	---	2,224,000	1,070,000	383,442
Plato	302	---	---	---	---	---	---	---	---	---	156,000
Plummer	298	---	---	---	---	---	---	---	---	---	200,000
Plymouth	78,351	19,515,000	1,285,000	---	---	---	---	---	20,800,000	16,170,000	---
Porter	175	---	---	---	---	---	---	---	---	---	47,899

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Preston	1,329	2,364,266	---	48,938	---	1,670,734	---	---	4,083,938	---	---
Princeton	4,755	1,995,000	---	---	1,525,000	17,158,491	2,065,000	---	22,743,491	5,830,000	1,710,000
Prinsburg	501	---	---	---	---	2,060,000	266,230	---	2,326,230	2,060,000	51,323
Prior Lake	26,135	13,200,000	160,000	---	18,905,000	9,270,000	---	---	41,535,000	10,055,000	1,816,436
Proctor	3,071	---	---	---	8,265,000	---	---	---	8,265,000	2,600,000	141,410
Quamba	116	---	---	---	116,000	501,000	---	---	617,000	---	---
Racine	446	95,000	---	---	---	---	---	---	95,000	95,000	694,000
Ramsey	27,051	---	---	---	25,295,000	---	---	---	25,295,000	2,040,000	875,000
Randall	629	---	---	---	---	102,000	---	---	102,000	102,000	1,397,000
Ranier	587	---	---	---	290,000	1,130,000	---	---	1,420,000	---	516,850
Raymond	761	---	---	---	1,265,000	---	---	---	1,265,000	290,000	2,531,000
Red Lake Falls	1,381	2,690,000	---	---	---	---	---	---	2,690,000	690,000	822,062
Red Wing	16,522	37,130,000	---	---	---	9,339,000	---	---	46,469,000	2,585,000	1,088,000
Redwood Falls	5,236	2,200,000	---	---	---	5,860,000	---	---	8,060,000	2,765,000	4,865,000
Remer	404	84,179	---	---	7,877	54,548	---	---	146,604	54,548	349,000
Renville	1,227	87,296	---	---	---	315,000	---	---	402,296	25,000	3,138,492
Revere	92	---	---	---	---	75,700	---	---	75,700	---	---
Rice	1,351	---	---	---	---	---	---	---	---	---	659,265
Rice Lake	4,103	338,000	---	---	3,185,000	---	---	---	3,523,000	3,185,000	69,355
Richfield	36,436	46,840,000	4,940,000	---	4,480,000	10,675,000	---	---	66,935,000	23,985,392	---
Richmond	1,478	2,157,000	---	---	---	1,395,000	---	---	3,552,000	1,190,000	4,864,000
Riverton	111	---	---	---	---	---	---	---	---	---	78,025
Robbinsdale	14,776	1,040,000	4,105,000	---	5,230,000	11,915,000	---	---	22,290,000	2,945,000	1,000,000
Rochester	117,444	21,255,000	27,595,000	---	---	148,505,000	186,809,000	---	384,164,000	110,350,000	2,320,000
Rockford	4,390	2,275,000	1,005,000	---	1,785,000	4,180,000	---	---	9,245,000	2,240,000	---
Rockville	2,570	1,440,000	---	---	101,000	820,000	---	---	2,361,000	2,361,000	2,827,000
Rogers	12,991	---	220,000	---	6,695,000	---	3,020,000	---	9,935,000	170,000	310,000
Rollingstone	653	---	---	---	745,000	69,000	---	---	814,000	745,000	3,773
Roscoe	103	---	---	---	---	77,348	---	---	77,348	---	---
Rose Creek	398	442,000	---	---	---	---	---	---	442,000	---	---
Roseau	2,775	---	---	---	---	---	---	---	---	---	2,758,492
Rosemount	24,342	1,075,000	5,635,000	---	3,430,000	1,255,000	---	---	11,395,000	4,985,000	275,373
Roseville	36,272	20,005,000	---	2,940,000	---	---	---	---	22,945,000	---	---

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**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Rothsay	484	---	---	---	1,113,157	1,750,843	---	---	2,864,000	---	462,143
Round Lake	375	---	---	---	---	---	---	---	---	---	156,745
Royalton	1,249	---	---	---	---	2,397,000	---	---	2,397,000	1,180,000	515,000
Rush City	3,094	1,955,000	---	---	635,000	---	---	---	2,590,000	150,000	915,000
Rushford	1,770	620,000	---	---	5,355,000	---	80,000	---	6,055,000	4,290,000	3,212,073
Rushford Village	841	830,000	---	---	209,000	89,861	---	---	1,128,861	---	219,051
Rushmore	338	---	---	---	---	174,871	---	---	174,871	---	429,876
Russell	329	---	---	---	---	---	---	---	---	---	171,160
Ruthton	212	---	---	---	---	30,000	---	---	30,000	30,000	21,459
Rutledge	223	185,000	---	---	---	---	---	---	185,000	---	---
Sabin	554	---	---	---	740,000	173,530	---	---	913,530	740,000	586,346
Sacred Heart	504	383,000	---	---	---	4,247,791	---	---	4,630,791	---	2,924,595
Saint Anthony	9,067	6,865,000	---	6,660,000	16,840,000	845,000	---	---	31,210,000	15,650,000	520,000
Saint Augusta	3,563	485,000	---	---	---	---	---	---	485,000	485,000	3,167,000
Saint Bonifacius	2,328	2,145,000	---	---	---	105,000	---	---	2,250,000	2,250,000	478,297
Saint Charles	3,838	2,170,000	---	---	1,849,824	1,500,176	---	---	5,520,000	2,259,824	100,636
Saint Clair	832	---	---	---	97,000	1,428,449	---	---	1,525,449	97,000	---
Saint Cloud	68,202	19,565,000	1,630,000	---	37,825,000	63,055,000	1,480,000	---	123,555,000	33,130,000	82,643,841
Saint Francis	7,872	---	---	---	7,090,000	21,229,000	---	---	28,319,000	2,455,000	5,538,000
Saint Hilaire	270	---	---	---	---	---	---	---	---	---	572,065
Saint James	4,545	3,256,500	---	---	---	19,036,532	573,640	---	22,866,672	2,602,000	---
Saint Joseph	7,318	1,525,000	---	---	4,459,000	6,157,000	---	---	12,141,000	4,635,000	10,190,969
Saint Louis Park	48,910	28,975,000	2,995,000	---	4,835,000	19,475,000	---	---	56,280,000	8,200,000	180,382
Saint Martin	341	---	---	---	117,000	---	---	---	117,000	---	3,382,000
Saint Michael	17,835	4,785,000	---	---	9,601,480	---	4,338,520	---	18,725,000	5,145,000	---
Saint Paul	313,010	261,625,669	8,925,000	22,939,000	22,521,986	---	257,286,145	---	573,297,800	113,415,000	144,104,420
Saint Paul Park	5,581	---	---	---	4,450,000	---	---	---	4,450,000	---	767,000
Saint Peter	11,967	3,515,000	4,275,000	---	---	19,695,000	2,483,000	---	29,968,000	21,968,000	26,881,653
Saint Stephen	881	129,000	---	---	---	---	---	---	129,000	---	---
Sanborn	314	---	---	---	---	809,000	---	---	809,000	725,000	---
Sandstone	2,685	485,000	---	---	---	3,000,000	---	---	3,485,000	3,485,000	25,000
Sartell	18,754	42,050,000	---	---	4,255,000	11,865,000	---	---	58,170,000	17,520,000	14,487,091
Sauk Centre	4,554	1,910,000	---	---	5,275,000	8,660,000	---	---	15,845,000	9,265,000	4,744,000

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**Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Sauk Rapids	13,954	1,005,000	---	---	1,585,000	2,615,000	---	---	5,205,000	3,620,000	5,263,250
Savage	31,407	10,440,000	---	---	28,568,000	14,527,000	---	---	53,535,000	13,810,000	2,020,395
Scandia	4,129	3,835,000	---	---	---	---	---	---	3,835,000	---	509,000
Scanlon	992	---	---	---	---	950,000	---	---	950,000	---	---
Seaforth	81	---	---	---	---	317,000	---	---	317,000	---	16,653
Sebekka	692	---	---	---	2,510,000	95,000	---	---	2,605,000	2,510,000	89,868
Sedan	50	---	---	---	29,200	---	---	---	29,200	---	---
Shafer	1,087	125,000	---	---	---	1,865,000	---	---	1,990,000	880,000	330,000
Shakopee	41,506	28,460,000	---	---	3,890,000	---	---	---	32,350,000	3,305,000	46,542
Shelly	187	---	---	---	---	397,600	---	---	397,600	---	29,645
Sherburn	1,053	3,262,159	---	---	2,325,000	---	---	---	5,587,159	1,480,000	4,747,914
Shoreview	26,480	22,710,000	---	---	2,270,000	25,540,000	---	---	50,520,000	5,228,000	7,340,035
Shorewood	7,693	---	---	---	---	1,100,000	5,090,000	---	6,190,000	5,090,000	---
Silver Bay	1,823	---	---	---	---	---	---	---	---	---	651,963
Silver Lake	802	---	---	---	725,000	---	---	---	725,000	---	---
Skyline	279	---	---	---	---	---	---	---	---	---	239,179
Slayton	2,100	1,195,000	---	---	261,875	---	376,491	---	1,833,366	---	---
Sleepy Eye	3,464	---	---	---	5,155,000	3,435,000	---	---	8,590,000	1,620,000	2,262,154
South Haven	190	---	---	---	---	392,000	---	---	392,000	---	---
South Saint Paul	20,878	19,950,000	1,305,000	---	---	---	300,000	---	21,555,000	510,000	3,605,063
Spicer	1,217	5,370,000	---	---	1,065,000	---	---	---	6,435,000	1,380,000	---
Spring Grove	1,291	855,000	271,000	---	580,000	1,705,000	---	---	3,411,000	2,531,000	37,209
Spring Lake Park	6,410	2,752,395	---	---	---	---	---	---	2,752,395	---	3,051,901
Spring Park*	1,694	2,080,000	---	---	---	---	---	---	2,080,000	---	---
Spring Valley	2,505	---	---	---	7,702,000	1,163,000	5,645,000	---	14,510,000	6,435,000	634,666
Springfield	2,051	205,000	---	---	3,623,438	971,562	1,760,000	---	6,560,000	570,000	---
Squaw Lake	102	---	---	---	---	---	---	---	---	---	99,672
Stacy	1,524	110,000	---	---	2,395,000	1,873,000	1,096,500	---	5,474,500	---	1,569,000
Staples	2,972	1,265,000	---	---	4,969,000	709,000	510,000	---	7,453,000	1,325,000	1,882,251
Starbuck	1,290	420,000	---	---	2,371,000	---	---	---	2,791,000	420,000	570,673
Steen	182	---	---	---	---	---	---	---	---	---	2,320
Stephen	668	2,120,000	---	---	352,000	529,857	---	---	3,001,857	2,322,000	367,594
Stewart	544	970,000	---	---	693,000	1,186,000	---	---	2,849,000	85,000	1,744,344

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Stewartville	6,237	2,400,000	---	---	2,926,000	2,390,000	---	---	7,716,000	2,350,000	---
Stillwater	19,915	25,425,000	6,150,000	5,790,000	---	1,410,000	---	---	38,775,000	6,835,000	---
Stockton	721	---	---	---	---	---	---	---	---	---	729,865
Storden	203	112,842	---	---	1,243,000	---	---	---	1,355,842	55,000	---
Strandquist	77	100,900	---	---	---	---	---	---	100,900	---	---
Sturgeon Lake	427	---	---	---	---	---	---	---	---	---	5,260,000
Sunburg	98	---	---	---	---	---	---	---	---	---	55,293
Sunfish Lake	516	77,000	---	---	660,000	---	---	---	737,000	---	---
Swanville	348	---	---	---	---	---	---	---	---	---	1,483,000
Tamarack	79	---	---	---	---	---	---	---	---	---	27,296
Taylors Falls	1,024	---	705,000	---	800,000	---	---	---	1,505,000	800,000	678,000
Thief River Falls	8,940	---	---	---	8,760,000	15,085,000	---	---	23,845,000	---	1,174,298
Tintah	58	---	---	---	---	---	---	---	---	---	21,700
Tower	491	---	270,000	---	---	24,000	696,902	---	990,902	---	942,867
Tracy	2,123	12,040,000	---	---	4,375,000	---	---	---	16,415,000	3,470,000	487,044
Trimont	709	310,000	---	---	---	84,556	---	---	394,556	---	593,969
Trosky	68	---	---	---	---	---	---	---	---	---	9,000
Truman	1,058	405,000	---	---	---	145,000	1,635,000	---	2,185,000	1,305,000	1,962,720
Twin Valley	797	---	---	---	---	2,376,000	---	---	2,376,000	2,376,000	29,891
Two Harbors	3,638	2,090,000	---	---	---	---	---	---	2,090,000	---	7,448,198
Tyler	1,119	100,800	---	---	---	1,284,200	---	---	1,385,000	1,385,000	4,098,902
Ulen	554	---	---	---	---	1,183,200	---	---	1,183,200	41,200	1,234,000
Underwood	360	---	---	---	---	1,434,000	---	---	1,434,000	---	---
Upsala	429	---	670,000	---	---	187,000	---	---	857,000	187,000	463,943
Urbank	54	---	---	---	---	---	---	---	---	---	93,000
Utica	270	---	---	---	182,000	---	---	---	182,000	---	31,000
Vadnais Heights	13,198	5,805,000	---	---	---	---	---	---	5,805,000	---	400,000
Vergas	363	253,000	---	---	---	160,000	---	---	413,000	413,000	87,812
Verndale	581	---	---	---	---	1,476,000	---	---	1,476,000	107,000	1,013,711
Vernon Center	303	---	---	---	---	1,335,000	---	---	1,335,000	---	770,000
Vesta	297	---	---	---	25,000	749,000	---	---	774,000	---	11,277
Victoria	9,918	6,070,000	1,950,000	---	12,540,000	3,700,000	2,530,000	---	26,790,000	15,225,000	60,100
Viking	99	---	---	---	---	534,000	---	---	534,000	---	---

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Villard	254	---	---	---	---	885,000	---	---	885,000	---	---
Virginia	8,439	1,920,000	---	---	---	4,225,000	---	---	6,145,000	2,990,000	28,883,072
Wabasha	2,515	---	---	---	2,535,000	678,000	---	---	3,213,000	343,000	1,450,000
Wabasso	693	---	335,000	---	310,000	2,335,732	---	---	2,980,732	975,000	671,071
Waconia	13,124	8,800,000	---	---	15,380,000	11,620,000	3,897,025	---	39,697,025	7,735,000	1,115,000
Wadena	4,150	---	---	---	195,000	---	2,395,000	---	2,590,000	1,200,000	13,234,873
Wahkon	221	---	---	---	---	---	---	---	---	---	630,000
Waite Park	7,777	16,135,000	1,160,000	---	4,140,000	2,405,000	---	---	23,840,000	4,710,000	420,992
Waldorf	225	---	---	---	---	---	---	---	---	---	5,916
Walker	926	---	---	---	240,000	---	---	---	240,000	---	4,145,073
Walnut Grove	818	---	---	---	---	3,200,000	---	---	3,200,000	3,200,000	---
Walters*	65	---	---	---	90,000	121,300	---	---	211,300	---	96,385
Waltham	155	---	---	---	---	721,000	---	---	721,000	---	---
Wanamingo	1,097	---	395,000	---	3,413,000	561,000	---	---	4,369,000	3,035,000	670,000
Warren	1,596	---	---	---	220,000	---	2,775,000	---	2,995,000	---	5,634,812
Warroad	1,838	470,000	---	---	---	270,000	---	---	740,000	270,000	---
Waseca	9,027	4,690,000	---	---	---	615,000	---	---	5,305,000	1,870,000	11,881,412
Watertown	4,654	---	---	978,000	3,685,000	215,000	---	---	4,878,000	1,368,000	526,000
Waterville	1,894	---	---	---	210,000	4,728,000	---	---	4,938,000	1,125,000	6,298,800
Watkins	956	4,080,000	---	---	---	---	---	---	4,080,000	4,080,000	899,907
Watson	192	---	---	---	---	1,455,000	---	---	1,455,000	---	---
Waubun	407	---	---	---	---	1,212,399	---	---	1,212,399	---	31,000
Waverly	1,528	---	---	---	678,000	4,440,000	---	---	5,118,000	2,460,000	675,528
Wayzata	4,719	1,095,000	7,725,000	---	3,530,000	5,490,000	---	---	17,840,000	950,000	---
Welcome	647	---	---	---	1,455,000	---	---	---	1,455,000	---	1,088,885
Wells	2,243	---	---	---	4,642,500	2,384,545	---	---	7,027,045	1,395,000	1,026,000
Wendell	162	---	---	---	---	---	---	---	---	---	509,000
West Concord	776	274,000	---	---	2,873,250	1,091,750	---	---	4,239,000	485,000	---
West Saint Paul	21,053	35,340,000	1,195,000	---	7,740,000	9,930,000	---	---	54,205,000	6,895,000	---
Westbrook	710	---	---	---	2,410,000	---	---	---	2,410,000	1,185,000	---
Wheaton	1,366	---	---	---	---	5,532,186	---	---	5,532,186	510,000	387,796
White Bear Lake	25,458	3,330,000	3,035,000	---	7,375,000	---	---	---	13,740,000	3,035,000	---
Wilder	56	---	---	---	---	---	---	---	---	---	10,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2018

Name of City	Population***	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Willernie	542	---	---	---	---	---	---	---	---	---	40,841
Williams	177	68,000	---	---	---	251,000	---	---	319,000	---	---
Willmar	20,096	2,780,000	---	---	10,572,000	32,415,000	12,157,100	---	57,924,100	31,940,000	67,007,850
Willow River	395	---	---	---	---	890,918	---	---	890,918	---	---
Wilmont	341	---	---	---	---	---	---	---	---	---	556,209
Wilton	244	---	---	---	---	---	---	---	---	---	21,171
Windom	4,539	---	---	---	11,575,000	11,289,000	4,950,000	---	27,814,000	9,600,000	4,364,112
Winger	215	---	---	---	---	---	---	---	---	---	928,340
Winnebago	1,333	---	---	---	1,908,000	170,000	---	---	2,078,000	675,000	2,592,241
Winona	27,207	5,935,000	---	---	---	4,740,000	---	---	10,675,000	905,000	2,260,000
Winsted	2,289	3,250,000	---	---	505,000	6,720,000	635,000	---	11,110,000	3,630,000	1,214,865
Winthrop	1,412	---	605,000	---	295,000	3,360,000	---	---	4,260,000	---	---
Winton	164	---	---	---	---	60,000	---	---	60,000	---	115,822
Wolverton	131	---	---	---	---	44,000	---	---	44,000	---	---
Wood Lake	417	---	---	---	---	685,000	---	---	685,000	685,000	194,000
Woodbury	70,840	40,805,000	550,000	---	17,995,000	---	---	---	59,350,000	10,725,000	73,287
Woodstock	104	---	---	---	---	260,600	---	---	260,600	---	38,000
Worthington	13,510	6,300,000	---	---	---	1,690,000	---	---	7,990,000	---	1,685,000
Wrenshall	418	---	---	---	425,000	---	---	---	425,000	425,000	231,000
Wykoff	442	---	---	---	---	1,479,000	---	---	1,479,000	---	336,000
Wyoming	8,037	---	---	---	7,355,000	3,715,000	---	---	11,070,000	---	269,986
Zimmerman	5,734	---	---	---	---	---	---	---	---	---	2,906,000
Zumbro Falls	204	900,000	---	---	---	---	---	---	900,000	---	---
Zumbrota	3,463	---	---	---	735,000	80,000	---	---	815,000	735,000	---
State Total	4,634,412	\$2,538,904,455	\$309,164,641	\$70,395,938	\$1,976,615,311	\$1,822,844,439	\$965,820,068	\$6,598,476	\$7,690,343,328	\$2,052,482,452	\$1,639,062,520

*Data could not be fully verified.

**Failed to meet reporting requirements.

***Population reflects only those entities that have debt.

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

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

Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Adrian	1,256	\$810,409	\$372,977	\$1,183,386	\$996,760	\$364,877	\$1,361,637	15.1%	\$830,540	163.9%
Afton	3,024	724,393	80,631	805,024	731,897	69,276	801,173	-0.5%	1,421,383	56.4%
Aitkin	2,123	810,924	---	810,924	949,146	---	949,146	17.0%	2,780,344	34.1%
Albany	2,712	633,423	---	633,423	873,462	---	873,462	37.9%	1,500,391	58.2%
Albert Lea	18,165	8,398,760	2,615,975	11,014,735	7,879,629	3,171,609	11,051,238	0.3%	15,893,976	69.5%
Alberta	111	89,954	---	89,954	94,191	---	94,191	4.7%	76,386	123.3%
Albertville	7,485	2,258,988	---	2,258,988	2,252,982	---	2,252,982	-0.3%	3,410,975	66.1%
Alexandria	13,951	4,124,697	543,839	4,668,536	4,316,292	892,119	5,208,411	11.6%	11,652,296	44.7%
Alpha	110	258,395	33,108	291,503	249,064	73,724	322,788	10.7%	110,523	292.1%
Alvarado	366	(31,303)	213,410	182,107	34,625	207,571	242,196	33.0%	285,026	85.0%
Amboy	510	223,024	27,020	250,044	279,887	34,441	314,328	25.7%	387,230	81.2%
Andover	32,728	7,672,363	779,100	8,451,463	8,023,365	912,724	8,936,089	5.7%	12,999,992	68.7%
Annandale	3,374	1,660,596	569,897	2,230,493	1,862,409	575,968	2,438,377	9.3%	1,902,488	128.2%
Anoka	18,573	4,681,652	2,171,886	6,853,538	4,865,938	2,287,781	7,153,719	4.4%	12,840,097	55.7%
Apple Valley	53,429	17,011,131	---	17,011,131	17,494,687	---	17,494,687	2.8%	31,250,801	56.0%
Appleton	1,356	1,964,383	345,650	2,310,033	2,161,164	381,452	2,542,616	10.1%	2,058,909	123.5%
Arco	75	83,876	33,370	117,246	111,155	29,474	140,629	19.9%	75,749	185.7%
Arden Hills	9,889	3,350,798	471,996	3,822,794	3,314,887	508,241	3,823,128	0.0%	4,811,062	79.5%
Arlington	2,230	1,016,886	563,999	1,580,885	1,124,716	506,757	1,631,473	3.2%	1,684,917	96.8%
Askov	349	562,009	---	562,009	606,627	---	606,627	7.9%	252,569	240.2%
Atwater	1,127	1,232,570	(1,520)	1,231,050	1,458,707	---	1,458,707	18.5%	647,738	225.2%
Aurora	1,670	1,219,091	300,184	1,519,275	1,224,545	338,045	1,562,590	2.9%	2,281,724	68.5%
Austin	25,589	6,763,111	650,786	7,413,897	8,310,168	733,795	9,043,963	22.0%	16,378,834	55.2%
Avon	1,639	2,249,662	383,321	2,632,983	2,325,806	477,680	2,803,486	6.5%	1,355,819	206.8%
Babbitt	1,454	2,858,328	330,008	3,188,336	2,520,771	251,061	2,771,832	-13.1%	2,200,835	125.9%
Badger	362	465,032	17,957	482,989	525,539	(1,112)	524,427	8.6%	242,525	216.2%
Balaton	630	357,496	268,620	626,116	518,545	323,990	842,535	34.6%	620,815	135.7%
Barnesville	2,666	1,644,637	479,874	2,124,511	1,780,420	461,852	2,242,272	5.5%	2,794,686	80.2%
Barnum	605	7,381	141,823	149,204	85,612	94,322	179,934	20.6%	408,071	44.1%
Barrett	414	609,704	---	609,704	552,357	---	552,357	-9.4%	446,328	123.8%
Battle Lake	936	1,019,859	205,732	1,225,591	1,211,184	220,305	1,431,489	16.8%	802,680	178.3%
Baudette	1,069	970,134	172,498	1,142,632	496,597	206,878	703,475	-38.4%	2,049,636	34.3%
Baxter	8,478	3,359,778	664,292	4,024,070	3,103,962	404,441	3,508,403	-12.8%	8,641,912	40.6%
Bayport	3,893	5,701,468	1,514,064	7,215,532	5,736,563	1,734,660	7,471,223	3.5%	2,933,757	254.7%
Beaver Bay	180	326,772	---	326,772	434,701	---	434,701	33.0%	257,210	169.0%
Becker	4,856	1,608,413	1,097,509	2,705,922	2,035,839	1,392,220	3,428,059	26.7%	5,307,459	64.6%
Belgrade	762	448,433	105,100	553,533	271,780	112,327	384,107	-30.6%	604,875	63.5%
Belle Plaine	7,408	3,778,288	968,656	4,746,944	3,870,798	1,000,026	4,870,824	2.6%	4,090,024	119.1%
Belview	362	387,096	6,967	394,063	437,980	39,846	477,826	21.3%	281,679	169.6%
Bemidji	15,462	7,374,868	5,195,811	12,570,679	7,239,156	2,230,260	9,469,416	-24.7%	12,369,591	76.6%
Benson	3,156	1,699,672	1,148,685	2,848,357	1,462,615	21,067,608	22,530,223	691.0%	3,153,813	714.4%
Bertha	486	306,065	198,124	504,189	377,708	163,891	541,599	7.4%	338,695	159.9%
Bethel	505	483,573	---	483,573	532,430	---	532,430	10.1%	293,204	181.6%
Big Lake	11,456	3,140,386	(72,216)	3,068,170	3,112,492	(22,489)	3,090,003	0.7%	4,678,171	66.1%

*Reported on a GAAP basis in 2017; reported on a cash basis in 2018.

**The Cities of Kennedy, Orono, and Waubun 2017 data is not included because they did meet reporting requirements.

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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Bigelow	234	154,375	59,196	213,571	209,090	71,611	280,701	31.4%	112,042	250.5%
Biwabik	995	(1,280,708)	135,630	(1,145,078)	(1,369,390)	142,555	(1,226,835)	-7.1%	1,627,255	-75.4%
Blackduck	840	319,381	577,532	896,913	372,375	289,172	661,547	-26.2%	590,652	112.0%
Blaine	66,667	13,571,892	8,204,189	21,776,081	13,381,133	9,067,079	22,448,212	3.1%	31,550,223	71.2%
Blooming Prairie	1,992	1,199,099	---	1,199,099	1,104,934	---	1,104,934	-7.9%	1,357,816	81.4%
Bloomington	89,654	30,942,618	3,056,143	33,998,761	34,668,847	3,433,221	38,102,068	12.1%	102,460,002	37.2%
Blue Earth	3,204	2,733,533	(561,160)	2,172,373	2,819,637	(211,840)	2,607,797	20.0%	3,754,175	69.5%
Bluffton	216	125,661	---	125,661	260,229	---	260,229	107.1%	104,065	250.1%
Boyd	155	185,510	---	185,510	165,590	---	165,590	-10.7%	195,331	84.8%
Braham	1,804	820,630	---	820,630	977,968	(339,360)	638,608	-22.2%	1,413,312	45.2%
Brainerd	13,732	3,525,845	669,245	4,195,090	4,084,729	890,337	4,975,066	18.6%	14,104,123	35.3%
Breckenridge	3,298	1,556,886	---	1,556,886	1,561,781	---	1,561,781	0.3%	2,758,811	56.6%
Bricelyn	346	1,122,724	---	1,122,724	1,176,789	---	1,176,789	4.8%	220,358	534.0%
Brooklyn Center	32,299	11,249,569	(1,177,693)	10,071,876	11,481,516	(1,230,893)	10,250,623	1.8%	22,964,072	44.6%
Brooklyn Park	81,679	19,808,615	8,591	19,817,206	19,084,566	45,278	19,129,844	-3.5%	56,593,873	33.8%
Brooten	747	651,363	42,945	694,308	713,022	42,935	755,957	8.9%	472,974	159.8%
Browerville	789	928,523	172,381	1,100,904	1,022,099	200,771	1,222,870	11.1%	396,304	308.6%
Brownton	717	474,377	53,715	528,092	517,493	78,161	595,654	12.8%	1,110,794	53.6%
Buffalo	16,479	4,461,031	(572,731)	3,888,300	4,968,422	(1,463,448)	3,504,974	-9.9%	9,377,157	37.4%
Buffalo Lake	674	274,783	---	274,783	274,263	---	274,263	-0.2%	713,932	38.4%
Buhl	980	1,156,339	110,540	1,266,879	1,293,192	102,975	1,396,167	10.2%	845,645	165.1%
Burnsville	62,657	19,273,920	2,769,386	22,043,306	19,705,813	2,516,145	22,221,958	0.8%	38,551,491	57.6%
Butterfield	572	461,453	187,555	649,008	437,595	176,896	614,491	-5.3%	330,429	186.0%
Byron	5,770	1,209,028	922,547	2,131,575	1,015,587	711,242	1,726,829	-19.0%	1,961,656	88.0%
Caledonia	2,824	1,131,542	194,290	1,325,832	983,535	89,116	1,072,651	-19.1%	2,193,848	48.9%
Callaway	231	151,899	538,909	690,808	168,470	403,622	572,092	-17.2%	414,891	137.9%
Cambridge	8,977	3,218,741	1,251,230	4,469,971	3,395,913	1,007,652	4,403,565	-1.5%	7,562,014	58.2%
Canby	1,723	873,655	---	873,655	1,112,342	---	1,112,342	27.3%	1,732,020	64.2%
Cannon Falls	4,119	2,302,179	136,633	2,438,812	2,246,370	172,944	2,419,314	-0.8%	4,019,369	60.2%
Carver	4,727	1,175,456	(31,092)	1,144,364	1,257,113	(62,922)	1,194,191	4.4%	2,714,228	44.0%
Cass Lake	760	31,655	49,125	80,780	229,560	45,850	275,410	240.9%	672,849	40.9%
Centerville	4,047	1,528,869	---	1,528,869	1,636,648	---	1,636,648	7.0%	2,350,004	69.6%
Ceylon	338	408,818	---	408,818	283,580	---	283,580	-30.6%	257,268	110.2%
Champlin	23,927	4,628,787	1,144,529	5,773,316	4,262,733	1,472,365	5,735,098	-0.7%	17,498,502	32.8%
Chandler	255	194,108	317,528	511,636	228,376	377,135	605,511	18.3%	193,126	313.5%
Chanhassen	26,266	5,307,088	413,789	5,720,877	5,667,626	511,953	6,179,579	8.0%	13,213,407	46.8%
Chaska	27,622	2,011,915	(481,035)	1,530,880	2,088,954	(762,596)	1,326,358	-13.4%	23,835,227	5.6%
Chatfield	2,881	1,079,484	1,065,350	2,144,834	1,021,365	1,085,631	2,106,996	-1.8%	3,218,137	65.5%
Chisago City	5,414	1,098,190	145,374	1,243,564	1,184,773	157,316	1,342,089	7.9%	2,376,615	56.5%
Chisholm	4,937	10,332,406	---	10,332,406	11,285,061	---	11,285,061	9.2%	4,880,347	231.2%
Chokio	389	575,265	80,320	655,585	554,612	82,520	637,132	-2.8%	291,342	218.7%
Circle Pines	5,076	3,504,325	(383,922)	3,120,403	3,639,806	(333,570)	3,306,236	6.0%	2,580,025	128.1%
Clara City	1,318	1,605,267	535,306	2,140,573	1,635,336	582,467	2,217,803	3.6%	1,068,105	207.6%
Clarissa	663	674,386	83,738	758,124	865,288	280,032	1,145,320	51.1%	309,355	370.2%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Clarkfield	812	1,593,161	(155,190)	1,437,971	743,133	(166,953)	576,180	-59.9%	846,411	68.1%
Cleveland	735	231,843	48,684	280,527	194,915	132,202	327,117	16.6%	447,899	73.0%
Climax	267	162,170	---	162,170	104,861	---	104,861	-35.3%	190,101	55.2%
Cloquet	12,347	3,709,502	726,662	4,436,164	3,569,470	610,558	4,180,028	-5.8%	7,093,915	58.9%
Cohasset	2,738	1,592,883	(55,446)	1,537,437	1,392,282	(55,706)	1,336,576	-13.1%	2,012,647	66.4%
Cokato	2,762	1,284,607	183,313	1,467,920	902,230	150,233	1,052,463	-28.3%	2,091,569	50.3%
Cold Spring	4,201	2,623,644	(1,215,821)	1,407,823	2,714,104	(1,109,679)	1,604,425	14.0%	2,638,310	60.8%
Cologne	1,841	2,320,054	---	2,320,054	1,895,572	---	1,895,572	-18.3%	1,331,193	142.4%
Columbia Heights	20,840	7,595,833	3,175,444	10,771,277	6,702,710	3,701,827	10,404,537	-3.4%	15,769,088	66.0%
Columbus	3,950	1,329,278	2,368,983	3,698,261	2,450,484	2,962,155	5,412,639	46.4%	2,248,518	240.7%
Cook	547	1,932,836	651,337	2,584,173	2,013,226	661,912	2,675,138	3.5%	1,064,350	251.3%
Coon Rapids	63,899	14,566,331	6,948,770	21,515,101	15,094,197	7,032,084	22,126,281	2.8%	35,493,618	62.3%
Corcoran	5,831	2,117,123	36,550	2,153,673	2,413,762	40,518	2,454,280	14.0%	4,415,555	55.6%
Cosmos	453	842,894	17,027	859,921	690,335	11,437	701,772	-18.4%	457,468	153.4%
Cottage Grove	37,341	10,822,242	724,161	11,546,403	11,198,014	1,156,483	12,354,497	7.0%	22,065,494	56.0%
Cottonwood	1,237	647,330	542,921	1,190,251	410,849	664,668	1,075,517	-9.6%	754,799	142.5%
Courtland	666	286,307	173,331	459,638	539,003	33,244	572,247	24.5%	213,401	268.2%
Cromwell	240	35,121	208,248	243,369	36,692	239,240	275,932	13.4%	367,224	75.1%
Crookston	8,021	4,383,862	8,206,705	12,590,567	4,402,460	9,349,942	13,752,402	9.2%	8,098,481	169.8%
Crosslake	2,275	8,736,895	---	8,736,895	7,967,233	---	7,967,233	-8.8%	2,434,222	327.3%
Crystal	23,287	6,873,287	3,919,948	10,793,235	6,956,505	4,005,258	10,961,763	1.6%	15,388,442	71.2%
Currie	223	78,427	83,798	162,225	66,004	100,312	166,316	2.5%	210,056	79.2%
Dalton	250	34,637	---	34,637	(17,665)	(231)	(17,896)	-151.7%	305,147	-5.9%
Danvers	95	306,702	---	306,702	301,466	---	301,466	-1.7%	124,052	243.0%
Darfur	102	214,670	---	214,670	164,321	---	164,321	-23.5%	139,203	118.0%
Darwin	355	257,941	20,250	278,191	253,411	21,378	274,789	-1.2%	110,089	249.6%
Dassel	1,470	275,503	158,536	434,039	378,840	207,300	586,140	35.0%	1,022,222	57.3%
Dawson	1,455	506,732	1,592,391	2,099,123	563,091	1,619,481	2,182,572	4.0%	1,552,619	140.6%
Dayton	6,072	1,814,922	383,009	2,197,931	1,932,839	244,122	2,176,961	-1.0%	3,670,101	59.3%
Deephaven	3,878	3,188,795	---	3,188,795	3,314,479	---	3,314,479	3.9%	3,009,088	110.1%
Deer River	925	(215,675)	657,254	441,579	(268,250)	763,680	495,430	12.2%	1,208,105	41.0%
Delano	6,187	2,756,646	(1,305,623)	1,451,023	2,551,929	(1,375,836)	1,176,093	-18.9%	4,292,484	27.4%
Delavan	165	567,316	---	567,316	638,080	---	638,080	12.5%	205,726	310.2%
Detroit Lakes	9,475	4,651,137	2,633,178	7,284,315	5,079,594	2,709,458	7,789,052	6.9%	7,945,735	98.0%
Dilworth	4,514	2,566,983	---	2,566,983	2,665,393	---	2,665,393	3.8%	2,238,249	119.1%
Dodge Center	2,764	1,410,883	200,773	1,611,656	1,591,603	338,095	1,929,698	19.7%	1,932,617	99.8%
Dover	759	501,098	170,901	671,999	656,913	232,786	889,699	32.4%	317,173	280.5%
Dovray	55	119,740	61,196	180,936	136,562	54,725	191,287	5.7%	72,874	262.5%
Duluth	87,213	15,507,037	22,890,629	38,397,666	16,700,874	20,451,975	37,152,849	-3.2%	112,685,623	33.0%
Dundas	1,571	980,088	228,729	1,208,817	1,285,658	191,514	1,477,172	22.2%	1,189,250	124.2%
Dundee	65	61,799	---	61,799	61,207	---	61,207	-1.0%	49,582	123.4%
Dunnell	163	270,686	65,283	335,969	289,225	67,026	356,251	6.0%	170,103	209.4%
Eagan	68,347	20,218,986	2,082,636	22,301,622	21,250,076	2,062,081	23,312,157	4.5%	37,410,840	62.3%
Eagle Bend	519	485,443	40,549	525,992	444,083	135,502	579,585	10.2%	489,817	118.3%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Eagle Lake	3,137	2,798,242	---	2,798,242	3,027,442	---	3,027,442	8.2%	1,384,905	218.6%
East Bethel	12,029	3,623,246	---	3,623,246	3,112,119	---	3,112,119	-14.1%	4,726,781	65.8%
East Grand Forks	8,875	5,407,286	(2,051,907)	3,355,379	6,001,056	(1,315,136)	4,685,920	39.7%	10,579,370	44.3%
East Gull Lake	1,034	430,392	13,840	444,232	436,317	15,020	451,337	1.6%	430,371	104.9%
Easton	189	762,493	---	762,493	815,432	---	815,432	6.9%	175,323	465.1%
Echo	258	234,909	---	234,909	85,317	---	85,317	-63.7%	248,070	34.4%
Eden Prairie	63,456	22,592,160	---	22,592,160	24,438,689	---	24,438,689	8.2%	48,562,705	50.3%
Edgerton	1,122	747,886	518,228	1,266,114	837,172	524,403	1,361,575	7.5%	830,768	163.9%
Edina	52,535	17,395,597	---	17,395,597	18,918,592	---	18,918,592	8.8%	42,839,256	44.2%
Elk River	24,891	7,209,472	7,216,091	14,425,563	7,537,353	7,278,866	14,816,219	2.7%	17,872,447	82.9%
Elko New Market	4,769	1,258,068	456,956	1,715,024	1,465,811	256,715	1,722,526	0.4%	2,319,214	74.3%
Elmore	584	145,115	24,501	169,616	107,980	5,539	113,519	-33.1%	521,303	21.8%
Ely	3,410	2,784,259	946,922	3,731,181	2,945,896	907,874	3,853,770	3.3%	4,630,465	83.2%
Elysian	712	710,795	28,912	739,707	760,075	43,885	803,960	8.7%	623,973	128.8%
Eveleth	3,609	5,486,057	277,512	5,763,569	5,962,434	296,650	6,259,084	8.6%	5,022,241	124.6%
Excelsior	2,321	1,597,757	171,648	1,769,405	1,239,165	220,731	1,459,896	-17.5%	2,131,363	68.5%
Eyota	1,973	899,707	454,905	1,354,612	1,008,008	385,878	1,393,886	2.9%	863,079	161.5%
Fairfax	1,152	656,028	---	656,028	643,857	---	643,857	-1.9%	1,410,811	45.6%
Fairmont	10,307	7,249,714	838,570	8,088,284	7,863,525	904,597	8,768,122	8.4%	9,117,952	96.2%
Falcon Heights	5,479	1,828,155	321,089	2,149,244	2,007,462	333,318	2,340,780	8.9%	2,509,557	93.3%
Faribault	23,884	7,789,395	1,630,717	9,420,112	7,445,962	2,030,619	9,476,581	0.6%	18,573,364	51.0%
Farmington	22,880	5,666,183	226,527	5,892,710	5,605,969	2,634,354	8,240,323	39.8%	12,081,989	68.2%
Fergus Falls	13,747	5,804,383	3,229,360	9,033,743	5,756,180	3,250,658	9,006,838	-0.3%	14,321,011	62.9%
Fertile	848	836,695	(67,776)	768,919	727,288	(67,908)	659,380	-14.2%	698,776	94.4%
Finlayson	306	177,576	95,269	272,845	131,949	79,862	211,811	-22.4%	241,208	87.8%
Fisher	429	361,428	---	361,428	376,834	---	376,834	4.3%	242,726	155.3%
Foley	2,732	2,645,393	862,399	3,507,792	2,735,876	1,034,324	3,770,200	7.5%	1,479,467	254.8%
Forest Lake	20,598	5,452,711	376,162	5,828,873	5,325,288	676,662	6,001,950	3.0%	12,440,096	48.2%
Fountain	417	232,748	104,110	336,858	251,702	151,069	402,771	19.6%	204,325	197.1%
Franklin	474	400,506	---	400,506	489,416	---	489,416	22.2%	339,573	144.1%
Frazee	1,405	780,927	331,926	1,112,853	770,005	462,132	1,232,137	10.7%	840,753	146.6%
Freeport	685	568,088	192,940	761,028	629,615	357,060	986,675	29.7%	409,822	240.8%
Fridley	28,824	9,522,843	1,799,415	11,322,258	11,045,978	1,557,180	12,603,158	11.3%	23,436,054	53.8%
Frost	186	250,570	5,136	255,706	254,742	5,141	259,883	1.6%	217,926	119.3%
Fulda	1,272	299,494	426,711	726,205	302,539	415,248	717,787	-1.2%	1,156,940	62.0%
Garvin	135	197,858	27,947	225,805	207,091	(1,250)	205,841	-8.8%	134,080	153.5%
Gaylord	2,282	1,563,410	1,033,526	2,596,936	1,653,942	873,550	2,527,492	-2.7%	1,992,701	126.8%
Gem Lake	454	328,475	---	328,475	393,924	---	393,924	19.9%	440,343	89.5%
Gibbon	777	750,732	---	750,732	835,845	---	835,845	11.3%	641,839	130.2%
Gilbert	1,785	875,527	244,452	1,119,979	879,571	210,993	1,090,564	-2.6%	2,549,840	42.8%
Glencoe	5,520	2,287,294	31,897	2,319,191	2,245,965	21,200	2,267,165	-2.2%	4,316,684	52.5%
Glenwood	2,573	1,551,936	73,599	1,625,535	1,750,357	99,924	1,850,281	13.8%	2,142,804	86.3%
Golden Valley	21,580	12,400,239	846,314	13,246,553	13,059,502	213,624	13,273,126	0.2%	17,928,469	74.0%
Good Thunder	529	861,131	42,107	903,238	760,832	173,098	933,930	3.4%	502,332	185.9%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Goodridge	140	(34,922)	84	(34,838)	47	84	131	100.4%	72,029	0.2%
Goodview	4,168	1,416,274	84,173	1,500,447	1,611,826	128,089	1,739,915	16.0%	1,785,268	97.5%
Granada	272	328,503	76,250	404,753	322,045	78,974	401,019	-0.9%	110,927	361.5%
Grand Marais	1,410	4,049,874	296,243	4,346,117	4,614,522	273,743	4,888,265	12.5%	2,327,110	210.1%
Grand Meadow	1,211	530,601	784,193	1,314,794	568,528	791,921	1,360,449	3.5%	798,146	170.5%
Grand Rapids	11,392	5,140,668	580,721	5,721,389	5,053,273	565,631	5,618,904	-1.8%	11,792,944	47.6%
Granite Falls	2,762	1,234,526	331,202	1,565,728	1,096,980	458,785	1,555,765	-0.6%	2,986,147	52.1%
Grant	4,105	1,321,067	---	1,321,067	1,597,859	---	1,597,859	21.0%	1,368,493	116.8%
Greenbush	713	425,156	314,955	740,111	453,116	258,059	711,175	-3.9%	676,876	105.1%
Greenfield	2,904	677,427	42,481	719,908	866,871	42,986	909,857	26.4%	1,447,539	62.9%
Grove City	620	696,153	---	696,153	849,344	---	849,344	22.0%	446,957	190.0%
Grygla	229	92,202	130,068	222,270	126,444	156,870	283,314	27.5%	213,635	132.6%
Hadley	58	46,482	---	46,482	36,928	---	36,928	-20.6%	55,950	66.0%
Hallock	927	760,706	(8,439)	752,267	728,428	(14,482)	713,946	-5.1%	889,961	80.2%
Halstad	581	575,413	---	575,413	591,216	---	591,216	2.7%	388,011	152.4%
Ham Lake	16,394	3,050,921	781,100	3,832,021	3,215,413	699,105	3,914,518	2.2%	4,432,817	88.3%
Hamburg	513	273,553	---	273,553	403,265	---	403,265	47.4%	506,620	79.6%
Hancock	763	1,135,350	115,078	1,250,428	1,269,341	119,388	1,388,729	11.1%	284,251	488.6%
Hanley Falls	275	88,504	73,442	161,946	84,421	84,903	169,324	4.6%	194,481	87.1%
Hanover	3,476	639,937	---	639,937	751,014	---	751,014	17.4%	1,357,489	55.3%
Hanska	369	207,874	---	207,874	160,409	57,342	217,751	4.8%	300,964	72.4%
Harmony	1,026	823,550	619,374	1,442,924	692,625	676,222	1,368,847	-5.1%	1,200,432	114.0%
Harris	1,158	1,558,709	3,681	1,562,390	1,798,223	3,681	1,801,904	15.3%	299,213	602.2%
Hastings	23,139	4,576,829	3,265,627	7,842,456	5,047,671	3,063,283	8,110,954	3.4%	17,920,941	45.3%
Hayfield	1,342	471,398	11,337	482,735	474,221	16,442	490,663	1.6%	979,263	50.1%
Hector	1,076	1,067,009	635,292	1,702,301	1,117,532	118,139	1,235,671	-27.4%	1,023,841	120.7%
Henderson	925	224,970	(55,383)	169,587	187,630	(70,041)	117,589	-30.7%	664,069	17.7%
Hendricks	709	280,117	55,397	335,514	335,807	57,104	392,911	17.1%	644,464	61.0%
Hendrum	288	(9,248)	(213,627)	(222,875)	(6,106)	(216,054)	(222,160)	0.3%	189,165	-117.4%
Henning	825	327,439	231,446	558,885	325,952	300,732	626,684	12.1%	731,208	85.7%
Herman	433	613,827	79,575	693,402	505,858	69,458	575,316	-17.0%	490,333	117.3%
Hermantown	9,731	3,029,820	517,810	3,547,630	3,236,112	465,708	3,701,820	4.3%	6,042,793	61.3%
Heron Lake	672	751,224	371,158	1,122,382	789,363	333,350	1,122,713	0.0%	565,876	198.4%
Hibbing	16,353	17,328,206	112,228	17,440,434	18,657,072	104,239	18,761,311	7.6%	17,961,764	104.5%
Hills	668	360,448	521,084	881,532	408,185	561,302	969,487	10.0%	288,870	335.6%
Hilltop	794	1,092,143	---	1,092,143	1,079,558	---	1,079,558	-1.2%	978,177	110.4%
Hinckley	1,902	1,490,909	---	1,490,909	1,516,683	---	1,516,683	1.7%	1,319,649	114.9%
Hitterdal	199	104,047	(70,022)	34,025	114,360	(124,797)	(10,437)	-130.7%	165,536	-6.3%
Hoffman	656	370,410	101,937	472,347	343,111	137,612	480,723	1.8%	456,169	105.4%
Holdingford	717	327,598	---	327,598	393,244	---	393,244	20.0%	525,312	74.9%
Holloway	86	(81,578)	---	(81,578)	(79,277)	---	(79,277)	2.8%	76,613	-103.5%
Hopkins	19,713	5,716,914	3,119,982	8,836,896	5,425,318	1,784,548	7,209,866	-18.4%	18,265,364	39.5%
Houston	967	231,813	202,861	434,674	271,390	165,755	437,145	0.6%	1,142,203	38.3%
Howard Lake	2,082	2,154,042	(91,068)	2,062,974	2,240,417	69,499	2,309,916	12.0%	1,927,771	119.8%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hoyt Lakes	1,975	1,106,549	1,044,349	2,150,898	1,023,509	965,456	1,988,965	-7.5%	3,480,969	57.1%
Hugo	15,247	2,708,918	1,435,050	4,143,968	3,083,467	1,530,991	4,614,458	11.4%	5,392,346	85.6%
Hutchinson	14,260	6,660,033	(64,158)	6,595,875	7,187,111	(71,015)	7,116,096	7.9%	13,752,513	51.7%
Independence	3,763	1,294,566	81,358	1,375,924	1,159,267	85,797	1,245,064	-9.5%	2,873,412	43.3%
International Falls	6,138	3,168,302	1,148,475	4,316,777	3,381,626	1,081,441	4,463,067	3.4%	8,132,455	54.9%
Inver Grove Heights	35,381	10,038,550	(1,048,401)	8,990,149	10,520,461	(166,316)	10,354,145	15.2%	25,543,498	40.5%
Isanti	6,031	2,076,531	132,627	2,209,158	1,400,273	617,388	2,017,661	-8.7%	4,645,357	43.4%
Ivanhoe	546	183,675	243,626	427,301	165,707	255,092	420,799	-1.5%	596,511	70.5%
Jackson	3,407	5,897,474	---	5,897,474	5,586,599	(36,647)	5,549,952	-5.9%	2,975,093	186.5%
Janesville	2,322	1,091,079	367,912	1,458,991	1,031,119	295,027	1,326,146	-9.1%	1,462,700	90.7%
Jasper	595	1,162,244	307,967	1,470,211	1,186,200	303,133	1,489,333	1.3%	472,623	315.1%
Jeffers	349	319,403	86,225	405,628	234,132	108,480	342,612	-15.5%	242,002	141.6%
Jordan	6,155	1,296,681	696,959	1,993,640	1,660,539	505,210	2,165,749	8.6%	3,974,131	54.5%
Kandiyohi	477	476,361	---	476,361	623,413	---	623,413	30.9%	305,523	204.0%
Karlstad	753	554,282	132,921	687,203	509,562	179,590	689,152	0.3%	669,986	102.9%
Kasota	679	804,995	---	804,995	810,866	---	810,866	0.7%	363,253	223.2%
Kasson	6,504	1,755,239	3,298,945	5,054,184	1,955,758	178,535	2,134,293	-57.8%	3,873,065	55.1%
Kellogg	450	328,496	84,867	413,363	362,735	120,637	483,372	16.9%	310,939	155.5%
Kennedy**	165	---	---	---	48,547	114,535	163,082	---	201,421	81.0%
Kenyon	1,836	756,278	301,682	1,057,960	736,977	279,011	1,015,988	-4.0%	1,588,246	64.0%
Kimball	795	348,833	215,190	564,023	209,672	270,033	479,705	-14.9%	838,434	57.2%
La Crescent	5,169	1,278,969	---	1,278,969	2,048,206	---	2,048,206	60.1%	3,733,466	54.9%
Lake Benton	672	411,385	286,875	698,260	290,563	385,342	675,905	-3.2%	650,312	103.9%
Lake City	5,179	2,137,231	79,821	2,217,052	6,291,575	(148,239)	6,143,336	177.1%	5,415,532	113.4%
Lake Crystal	2,545	3,261,295	182,705	3,444,000	3,193,136	182,572	3,375,708	-2.0%	2,115,156	159.6%
Lake Elmo	10,521	3,699,133	4,486	3,703,619	4,756,695	32,662	4,789,357	29.3%	4,369,288	109.6%
Lake Park	804	65,476	(2,022)	63,454	(80,116)	(14,171)	(94,287)	-248.6%	735,307	-12.8%
Lake Wilson	241	104,411	116,329	220,740	121,021	126,991	248,012	12.4%	165,700	149.7%
Lakefield	1,708	1,580,548	551,510	2,132,058	1,703,155	526,679	2,229,834	4.6%	1,639,075	136.0%
Lakeville	64,334	14,355,067	566,557	14,921,624	14,717,067	908,251	15,625,318	4.7%	28,453,691	54.9%
Lancaster	330	278,970	91,984	370,954	278,442	88,015	366,457	-1.2%	355,245	103.2%
Lanesboro	764	262,678	175,720	438,398	260,642	202,975	463,617	5.8%	1,164,187	39.8%
Lauderdale	2,408	773,712	117,858	891,570	744,937	117,663	862,600	-3.2%	1,466,549	58.8%
Le Center	2,524	1,058,864	145,567	1,204,431	1,260,307	70,525	1,330,832	10.5%	1,799,548	74.0%
Le Sueur	4,091	1,237,453	2,780,130	4,017,583	1,291,252	3,235,614	4,526,866	12.7%	5,031,085	90.0%
LeRoy	955	1,100,572	198,171	1,298,743	883,454	(144,567)	738,887	-43.1%	860,179	85.9%
Lewiston	1,523	599,381	576,293	1,175,674	707,929	661,397	1,369,326	16.5%	1,223,147	112.0%
Lewisville	243	168,237	21,032	189,269	124,973	17,829	142,802	-24.6%	154,904	92.2%
Lexington	2,109	763,505	---	763,505	963,089	---	963,089	26.1%	2,014,192	47.8%
Lindstrom	4,665	1,221,704	2,172	1,223,876	1,211,133	2,805	1,213,938	-0.8%	2,115,077	57.4%
Lino Lakes	21,347	6,573,608	175,401	6,749,009	6,599,956	182,613	6,782,569	0.5%	10,402,393	65.2%
Lismore	230	248,903	109,850	358,753	244,357	130,050	374,407	4.4%	212,980	175.8%
Litchfield	6,763	3,360,946	1,601,315	4,962,261	3,519,610	1,377,386	4,896,996	-1.3%	5,637,312	86.9%
Little Canada	10,386	1,434,580	726,268	2,160,848	1,992,378	687,800	2,680,178	24.0%	5,661,664	47.3%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Little Falls	8,934	1,525,413	5,220,272	6,745,685	1,552,574	5,558,309	7,110,883	5.4%	5,720,728	124.3%
Littlefork	616	376,466	437,651	814,117	430,866	411,181	842,047	3.4%	803,865	104.7%
Long Lake	1,815	982,812	132,565	1,115,377	1,116,668	107,572	1,224,240	9.8%	1,515,307	80.8%
Long Prairie	3,375	1,089,661	47,480	1,137,141	1,174,336	119,622	1,293,958	13.8%	2,114,804	61.2%
Lonsdale	4,128	2,250,923	---	2,250,923	2,833,111	---	2,833,111	25.9%	2,154,917	131.5%
Lowry	310	181,862	31,023	212,885	169,830	37,856	207,686	-2.4%	216,456	95.9%
Luverne	4,725	2,105,048	472,103	2,577,151	1,775,452	952,283	2,727,735	5.8%	4,998,094	54.6%
Lynd	464	127,964	(40,042)	87,922	11,099	(18,965)	(7,866)	-108.9%	171,085	-4.6%
Madelia	2,302	2,587,059	---	2,587,059	2,607,964	---	2,607,964	0.8%	2,205,209	118.3%
Madison	1,459	914,210	1,090,430	2,004,640	861,589	790,772	1,652,361	-17.6%	1,830,107	90.3%
Madison Lake	1,216	1,009,852	1,155,961	2,165,813	1,026,317	756,402	1,782,719	-17.7%	895,934	199.0%
Mahnomen	1,228	2,266,359	---	2,266,359	2,501,934	---	2,501,934	10.4%	916,086	273.1%
Mahtomedi	8,040	3,883,943	978,950	4,862,893	6,147,282	1,039,462	7,186,744	47.8%	3,803,001	189.0%
Mankato	43,571	11,870,449	4,715,443	16,585,892	12,124,068	4,709,892	16,833,960	1.5%	29,651,370	56.8%
Mantorville	1,222	806,634	227,525	1,034,159	828,444	240,047	1,068,491	3.3%	635,694	168.1%
Maple Grove	66,903	8,024,745	3,382,272	11,407,017	8,267,283	4,135,213	12,402,496	8.7%	42,101,995	29.5%
Maple Lake	2,164	1,611,011	977,446	2,588,457	1,759,588	1,180,361	2,939,949	13.6%	1,501,983	195.7%
Maple Plain	1,864	1,135,119	728,763	1,863,882	1,088,571	642,386	1,730,957	-7.1%	1,841,848	94.0%
Mapleton	1,735	1,223,826	219,749	1,443,575	1,277,338	77,952	1,355,290	-6.1%	1,016,741	133.3%
Maplewood	40,710	8,449,546	247,429	8,696,975	8,797,353	(51,950)	8,745,403	0.6%	23,002,825	38.0%
Marshall	13,783	7,285,325	304,063	7,589,388	7,503,780	788,136	8,291,916	9.3%	15,114,246	54.9%
Mayer	2,295	852,150	---	852,150	871,311	---	871,311	2.2%	885,681	98.4%
Maynard	349	59,064	84,974	144,038	44,179	163,255	207,434	44.0%	404,136	51.3%
Mazeppa	876	354,531	188,534	543,065	354,139	249,252	603,391	11.1%	659,287	91.5%
McIntosh	612	235,681	14,747	250,428	293,085	23,958	317,043	26.6%	419,409	75.6%
Medford	1,284	683,790	18,286	702,076	834,864	18,427	853,291	21.5%	623,111	136.9%
Medina	6,646	2,890,173	588,932	3,479,105	3,005,221	717,478	3,722,699	7.0%	4,595,383	81.0%
Melrose	3,666	1,698,997	325,400	2,024,397	1,739,943	355,155	2,095,098	3.5%	2,656,845	78.9%
Menahga	1,341	445,706	(5,270)	440,436	397,952	(4,156)	393,796	-10.6%	887,244	44.4%
Mendota Heights	11,392	7,957,881	465,990	8,423,871	8,547,928	605,204	9,153,132	8.7%	8,350,101	109.6%
Mentor	146	106,771	76,754	183,525	102,417	97,000	199,417	8.7%	231,435	86.2%
Middle River	309	208,940	160,811	369,751	233,754	175,294	409,048	10.6%	249,997	163.6%
Milaca	2,895	1,832,439	---	1,832,439	1,889,862	---	1,889,862	3.1%	2,007,226	94.2%
Milan	349	594,704	78,685	673,389	595,911	94,324	690,235	2.5%	272,297	253.5%
Milroy	246	224,959	139,424	364,383	169,149	164,479	333,628	-8.4%	266,020	125.4%
Miltona	433	(115,637)	(22,878)	(138,515)	(43,852)	(24,190)	(68,042)	50.9%	351,469	-19.4%
Minneapolis	428,483	115,835,000	135,245,000	251,080,000	102,946,000	147,611,000	250,557,000	-0.2%	779,818,704	32.1%
Minneota	1,382	249,051	345,551	594,602	249,219	293,989	543,208	-8.6%	1,109,687	49.0%
Minnesota City	189	172,539	---	172,539	182,508	---	182,508	5.8%	65,963	276.7%
Minnesota Lake	662	396,811	(69,568)	327,243	518,021	40,246	558,267	70.6%	485,586	115.0%
Minnnetonka	53,713	21,702,235	6,182,578	27,884,813	23,479,583	5,543,324	29,022,907	4.1%	36,847,877	78.8%
Minnnetrista	7,692	2,881,360	421,317	3,302,677	2,758,450	571,480	3,329,930	0.8%	5,105,317	65.2%
Montevideo	5,287	1,366,799	631,955	1,998,754	1,358,351	622,948	1,981,299	-0.9%	4,414,813	44.9%
Montgomery	3,079	845,071	245,576	1,090,647	830,490	321,480	1,151,970	5.6%	2,186,041	52.7%

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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			
Monticello	13,782	6,918,224	5,446,117	12,364,341	6,984,828	5,248,616	12,233,444	-1.1%	10,968,783	111.5%
Montrose	3,247	1,055,006	983,216	2,038,222	1,135,326	1,289,218	2,424,544	19.0%	1,007,801	240.6%
Moorhead	43,522	15,173,972	6,693,887	21,867,859	15,434,364	6,300,132	21,734,496	-0.6%	34,067,279	63.8%
Moose Lake	2,794	1,291,690	---	1,291,690	1,215,314	---	1,215,314	-5.9%	1,797,865	67.6%
Mora	3,598	1,115,118	(129,773)	985,345	1,126,538	(176,064)	950,474	-3.5%	3,045,007	31.2%
Morgan	864	1,376,159	73,147	1,449,306	1,519,286	76,700	1,595,986	10.1%	787,363	202.7%
Morris	5,452	3,615,822	---	3,615,822	4,129,885	---	4,129,885	14.2%	5,341,828	77.3%
Morton	371	735,698	---	735,698	897,192	---	897,192	22.0%	501,817	178.8%
Mound	9,347	3,305,151	389,884	3,695,035	3,312,094	429,644	3,741,738	1.3%	5,947,548	62.9%
Mounds View	13,328	9,476,539	---	9,476,539	9,540,534	---	9,540,534	0.7%	8,552,754	111.5%
Mountain Iron	2,893	2,796,462	5,818	2,802,280	2,816,378	938	2,817,316	0.5%	4,229,015	66.6%
Mountain Lake	2,108	1,680,104	883,244	2,563,348	1,494,507	885,087	2,379,594	-7.2%	1,843,767	129.1%
Murdock	269	36,959	---	36,959	101,166	---	101,166	173.7%	258,400	39.2%
New Brighton	23,119	6,872,191	(6,395)	6,865,796	7,055,124	(3,047)	7,052,077	2.7%	19,430,504	36.3%
New Hope	21,790	6,871,038	203,704	7,074,742	7,162,188	305,454	7,467,642	5.6%	14,333,760	52.1%
New London	1,390	887,770	681,592	1,569,362	942,504	578,324	1,520,828	-3.1%	1,045,468	145.5%
New Prague	8,056	5,079,853	90,037	5,169,890	5,065,352	104,298	5,169,650	-0.0%	4,477,980	115.4%
New Richland	1,205	937,189	(96,238)	840,951	747,271	(131,788)	615,483	-26.8%	905,431	68.0%
New Ulm	13,645	6,819,498	905,450	7,724,948	6,537,353	952,797	7,490,150	-3.0%	15,988,959	46.8%
Newfolden	379	390,663	34,473	425,136	459,519	62,476	521,995	22.8%	190,835	273.5%
Newport	3,678	2,528,945	1,248,194	3,777,139	2,496,242	36,312	2,532,554	-33.0%	2,925,409	86.6%
Nicollet	1,140	351,290	---	351,290	371,712	---	371,712	5.8%	337,218	110.2%
North Branch	10,726	3,096,605	62,715	3,159,320	3,299,657	89,619	3,389,276	7.3%	5,987,135	56.6%
North Mankato	14,059	2,699,387	(212,099)	2,487,288	3,054,346	(313,709)	2,740,637	10.2%	8,400,200	32.6%
North Oaks	5,304	1,325,518	---	1,325,518	1,383,894	---	1,383,894	4.4%	2,339,614	59.2%
North Saint Paul	12,159	1,731,733	3,192,181	4,923,914	1,808,691	3,775,202	5,583,893	13.4%	7,427,326	75.2%
Northfield	20,426	7,537,856	1,165,600	8,703,456	7,868,130	1,079,664	8,947,794	2.8%	12,950,556	69.1%
Northrop	208	540,281	---	540,281	555,358	---	555,358	2.8%	127,239	436.5%
Norwood Young America	3,833	1,008,912	(112,350)	896,562	1,609,410	(69,275)	1,540,135	71.8%	2,087,680	73.8%
Nowthen	4,758	1,419,278	---	1,419,278	734,188	---	734,188	-48.3%	1,419,137	51.7%
Oak Grove	8,689	1,550,486	214,944	1,765,430	1,303,331	242,311	1,545,642	-12.4%	2,448,501	63.1%
Oak Park Heights	4,801	4,771,270	(373,595)	4,397,675	5,062,334	(373,055)	4,689,279	6.6%	5,126,103	91.5%
Oakdale	28,315	9,509,415	1,542,196	11,051,611	9,302,584	1,524,637	10,827,221	-2.0%	14,422,491	75.1%
Ogilvie	358	345,174	---	345,174	359,576	---	359,576	4.2%	241,905	148.6%
Okabena	202	92,308	---	92,308	125,748	---	125,748	36.2%	125,761	100.0%
Oklee	428	283,582	9,586	293,168	343,313	26,066	369,379	26.0%	393,103	94.0%
Olivia	2,439	541,804	72,060	613,864	546,894	58,460	605,354	-1.4%	2,324,417	26.0%
Ormsby	127	164,748	---	164,748	162,034	---	162,034	-1.6%	92,480	175.2%
Orono**	8,102	---	---	---	4,336,396	---	4,336,396	---	7,881,352	55.0%
Oronoco	1,503	954,544	27,064	981,608	1,088,972	97,013	1,185,985	20.8%	756,320	156.8%
Orr	289	109,416	186,686	296,102	109,493	142,810	252,303	-14.8%	582,582	43.3%
Oslo	302	322,090	---	322,090	198,616	---	198,616	-38.3%	328,112	60.5%
Osseo	2,729	1,184,931	585,498	1,770,429	1,301,389	509,312	1,810,701	2.3%	2,318,103	78.1%
Otsego	17,323	3,573,448	457,685	4,031,133	3,792,780	448,299	4,241,079	5.2%	5,434,571	78.0%

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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			
Ottertail	640	1,260,359	93,065	1,353,424	1,367,591	32,883	1,400,474	3.5%	472,297	296.5%
Owatonna	26,087	10,461,511	(7,515)	10,453,996	10,749,575	---	10,749,575	2.8%	21,035,160	51.1%
Park Rapids	4,136	2,917,113	268,900	3,186,013	2,955,976	256,764	3,212,740	0.8%	3,490,700	92.0%
Parkers Prairie	1,024	704,162	---	704,162	364,250	244,337	608,587	-13.6%	767,776	79.3%
Paynesville	2,513	1,598,245	1,171,060	2,769,305	1,772,457	1,177,523	2,949,980	6.5%	2,091,965	141.0%
Pelican Rapids	2,525	3,053,861	180,182	3,234,043	3,423,679	126,346	3,550,025	9.8%	1,741,849	203.8%
Pennock	513	543,741	63,732	607,473	631,965	68,245	700,210	15.3%	197,344	354.8%
Pequot Lakes	2,346	1,394,956	509,285	1,904,241	506,703	477,541	984,244	-48.3%	1,924,543	51.1%
Perham	3,388	873,608	2,408,907	3,282,515	891,666	2,352,790	3,244,456	-1.2%	3,169,084	102.4%
Pillager	489	585,889	125,809	711,698	742,707	118,971	861,678	21.1%	343,247	251.0%
Pine City	3,261	1,472,514	292,994	1,765,508	1,631,742	317,075	1,948,817	10.4%	1,910,007	102.0%
Pine Island	3,420	935,199	113,247	1,048,446	1,046,444	141,794	1,188,238	13.3%	2,500,917	47.5%
Pipestone	4,150	1,211,221	1,497,035	2,708,256	1,241,320	2,063,043	3,304,363	22.0%	4,461,485	74.1%
Plainview	3,387	2,327,249	(593,428)	1,733,821	646,626	(12,802)	633,824	-63.4%	3,391,090	18.7%
Plato	302	321,948	53,834	375,782	310,921	75,942	386,863	2.9%	252,570	153.2%
Plummer	298	548,630	44,900	593,530	610,900	55,356	666,256	12.3%	187,979	354.4%
Plymouth	78,351	15,766,563	808,270	16,574,833	16,589,746	844,052	17,433,798	5.2%	50,709,135	34.4%
Preston	1,329	611,355	754,156	1,365,511	660,334	831,113	1,491,447	9.2%	1,881,261	79.3%
Princeton	4,755	2,762,242	(856,032)	1,906,210	3,000,042	(1,173,985)	1,826,057	-4.2%	3,840,608	47.5%
Prinsburg	501	899,084	---	899,084	892,951	---	892,951	-0.7%	484,959	184.1%
Prior Lake	26,135	6,840,928	2,392,048	9,232,976	7,213,402	3,005,094	10,218,496	10.7%	12,887,291	79.3%
Proctor	3,071	1,202,689	---	1,202,689	1,322,115	---	1,322,115	9.9%	2,482,242	53.3%
Racine	446	223,943	---	223,943	215,704	---	215,704	-3.7%	178,519	120.8%
Ramsey	27,051	7,900,225	1,226,234	9,126,459	8,468,792	1,631,444	10,100,236	10.7%	12,683,790	79.6%
Raymond	761	245,676	302,332	548,008	289,644	372,097	661,741	20.8%	422,513	156.6%
Red Lake Falls	1,381	611,136	86,804	697,940	877,291	97,288	974,579	39.6%	1,327,083	73.4%
Red Wing	16,522	22,667,149	758,125	23,425,274	24,402,149	703,563	25,105,712	7.2%	18,210,425	137.9%
Redwood Falls	5,236	3,856,432	(816,632)	3,039,800	4,748,946	(741,361)	4,007,585	31.8%	6,925,914	57.9%
Renville	1,227	453,735	80,564	534,299	611,320	93,625	704,945	31.9%	941,884	74.8%
Revere	92	119,367	---	119,367	148,692	---	148,692	24.6%	54,135	274.7%
Rice Lake	4,103	897,335	211,915	1,109,250	726,455	249,975	976,430	-12.0%	1,041,632	93.7%
Richfield	36,436	8,672,054	(940,289)	7,731,765	8,719,246	1,086,069	9,805,315	26.8%	31,141,886	31.5%
Richmond	1,478	1,600,082	67,340	1,667,422	1,705,133	84,948	1,790,081	7.4%	749,367	238.9%
Robbinsdale	14,776	5,344,624	(2,694,624)	2,650,046	5,556,118	(3,940,022)	1,616,096	-39.0%	12,025,548	13.4%
Rochester	117,444	33,835,827	10,537,069	44,372,896	37,576,416	11,915,269	49,491,685	11.5%	124,771,008	39.7%
Rockford	4,390	1,253,911	4,076,983	5,330,894	1,425,834	4,234,856	5,660,690	6.2%	2,181,444	259.5%
Rockville	2,570	1,267,370	33,567	1,300,937	1,563,926	36,132	1,600,058	23.0%	816,818	195.9%
Rogers	12,991	5,173,448	1,016,258	6,189,706	5,350,571	1,801,173	7,151,744	15.5%	9,004,088	79.4%
Rollingstone	653	162,774	50,115	212,889	159,582	61,348	220,930	3.8%	270,772	81.6%
Roseau	2,775	419,865	370,291	790,156	290,194	435,234	725,428	-8.2%	2,818,891	25.7%
Rosemount	24,342	9,556,250	230,162	9,786,412	9,961,925	223,619	10,185,544	4.1%	13,055,658	78.0%
Roseville	36,272	5,803,701	7,432,758	13,236,459	5,845,072	6,982,334	12,827,406	-3.1%	30,399,139	42.2%
Rush City	3,094	810,528	204,810	1,015,338	875,971	(75,132)	800,839	-21.1%	1,210,899	66.1%
Rushford	1,770	664,643	123,088	787,731	768,684	1,244,113	2,012,797	155.5%	1,239,515	162.4%

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Rushford Village	841	646,824	208,537	855,361	358,713	209,830	568,543	-33.5%	388,339	146.4%
Rushmore	338	249,403	105,121	354,524	260,404	123,137	383,541	8.2%	295,148	129.9%
Russell	329	63,767	67,234	131,001	81,751	65,046	146,797	12.1%	217,298	67.6%
Ruthton	212	395,183	105,039	500,222	371,640	56,941	428,581	-14.3%	180,367	237.6%
Sacred Heart	504	354,837	---	354,837	292,005	---	292,005	-17.7%	502,680	58.1%
Saint Anthony	9,067	2,280,463	129,644	2,410,107	2,381,460	133,183	2,514,643	4.3%	8,799,629	28.6%
Saint Augusta	3,563	928,350	(40,424)	887,926	1,069,469	(16,180)	1,053,289	18.6%	959,245	109.8%
Saint Bonifacius	2,328	1,019,592	---	1,019,592	1,059,776	---	1,059,776	3.9%	1,151,356	92.0%
Saint Charles	3,838	753,752	299,046	1,052,798	732,984	298,242	1,031,226	-2.0%	2,019,978	51.1%
Saint Clair	832	351,428	221,290	572,718	157,793	209,250	367,043	-35.9%	415,158	88.4%
Saint Cloud	68,202	19,014,094	1,597,213	20,611,307	20,011,480	(590,333)	19,421,147	-5.8%	56,817,552	34.2%
Saint Francis	7,872	3,865,169	---	3,865,169	2,760,914	---	2,760,914	-28.6%	4,395,671	62.8%
Saint Hilaire	270	388,354	---	388,354	410,989	---	410,989	5.8%	167,087	246.0%
Saint James	4,545	147,739	(202,122)	(54,383)	2,648,537	(188,423)	2,460,114	4623.7%	3,895,620	63.2%
Saint Joseph	7,318	2,295,741	29,292	2,325,033	2,356,311	189,891	2,546,202	9.5%	3,322,494	76.6%
Saint Louis Park	48,910	18,105,089	5,722,471	23,827,560	18,722,612	6,546,792	25,269,404	6.1%	53,178,460	47.5%
Saint Michael	17,835	3,938,515	---	3,938,515	4,317,910	---	4,317,910	9.6%	6,078,697	71.0%
Saint Paul	313,010	52,668,693	54,556,858	107,225,551	57,970,442	53,275,645	111,246,087	3.7%	412,371,437	27.0%
Saint Paul Park	5,581	1,953,701	16,830	1,970,531	1,696,384	97,825	1,794,209	-8.9%	2,931,211	61.2%
Saint Peter	11,967	4,148,932	817,188	4,966,120	4,592,747	713,753	5,306,500	6.9%	8,123,239	65.3%
Sanborn	314	489,662	90,829	580,491	144,556	95,941	240,497	-58.6%	395,526	60.8%
Sandstone	2,685	1,349,671	28,314	1,377,985	1,396,525	(14,396)	1,382,129	0.3%	1,011,192	136.7%
Sartell	18,754	4,050,948	4,339,679	8,390,627	4,169,799	3,459,460	7,629,259	-9.1%	6,738,811	113.2%
Sauk Centre	4,554	1,715,381	1,918,597	3,633,978	1,925,183	2,477,221	4,402,404	21.1%	3,725,343	118.2%
Sauk Rapids	13,954	4,265,045	---	4,265,045	4,619,473	---	4,619,473	8.3%	6,086,848	75.9%
Savage	31,407	7,417,788	2,350,920	9,768,708	7,695,853	2,241,728	9,937,581	1.7%	15,172,345	65.5%
Scandia	4,129	1,701,596	9,745	1,711,341	1,629,410	26,466	1,655,876	-3.2%	1,544,282	107.2%
Scanlon	992	532,605	---	532,605	569,577	---	569,577	6.9%	456,394	124.8%
Sebek	692	618,261	---	618,261	686,978	---	686,978	11.1%	619,209	110.9%
Shakopee	41,506	11,918,971	74,139	11,993,110	12,250,660	(744,774)	11,505,886	-4.1%	28,911,846	39.8%
Sherburn	1,053	1,862,204	(147,744)	1,714,460	1,470,253	---	1,470,253	-14.2%	912,340	161.2%
Shoreview	26,480	4,945,075	2,817,633	7,762,708	4,321,592	2,698,413	7,020,005	-9.6%	17,401,874	40.3%
Shorewood	7,693	4,029,572	89,062	4,118,634	4,261,500	15,163	4,276,663	3.8%	4,591,509	93.1%
Silver Bay	1,823	2,092,346	1,149,361	3,241,707	2,169,468	1,260,790	3,430,258	5.8%	2,660,940	128.9%
Silver Lake	802	510,181	260,871	771,052	481,234	290,302	771,536	0.1%	920,618	83.8%
Skyline	279	91,455	---	91,455	82,645	---	82,645	-9.6%	89,528	92.3%
Slayton	2,100	720,147	298,743	1,018,890	698,426	322,149	1,020,575	0.2%	1,802,861	56.6%
Sleepy Eye	3,464	1,276,051	(32,902)	1,243,149	1,724,794	475,430	2,200,224	77.0%	4,085,744	53.9%
South Haven	190	264,572	---	264,572	332,774	---	332,774	25.8%	388,094	85.7%
South Saint Paul	20,878	11,318,797	(1,372,409)	9,946,388	12,086,774	(1,398,817)	10,687,957	7.5%	23,029,457	46.4%
Spicer	1,217	1,052,486	1,526,294	2,578,780	1,033,679	1,585,458	2,619,137	1.6%	967,001	270.9%
Spring Grove	1,291	781,188	383,364	1,164,552	599,062	132,928	731,990	-37.1%	1,229,558	59.5%
Spring Lake Park	6,410	1,845,336	722,679	2,568,015	1,984,267	712,031	2,696,298	5.0%	4,794,715	56.2%
Spring Park	1,694	756,990	---	756,990	776,280	---	776,280	2.5%	1,255,210	61.8%

*Reported on a GAAP basis in 2017; reported on a cash basis in 2018.

**The Cities of Kennedy, Orono, and Waubun 2017 data is not included because they did meet reporting requirements.

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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Spring Valley	2,505	1,272,604	516,195	1,788,799	1,238,224	586,009	1,824,233	2.0%	2,177,387	83.8%
Springfield	2,051	1,218,986	533,355	1,752,341	1,049,548	472,717	1,522,265	-13.1%	2,559,588	59.5%
Stacy	1,524	784,652	72,333	856,985	976,615	111,098	1,087,713	26.9%	544,503	199.8%
Staples	2,972	565,005	637,729	1,202,734	595,705	691,833	1,287,538	7.1%	2,355,328	54.7%
Stephen	668	169,257	(231,007)	(61,750)	155,211	(111,674)	43,537	170.5%	975,236	4.5%
Stewart	544	1,146,683	---	1,146,683	1,250,487	34,705	1,285,192	12.1%	532,347	241.4%
Stewartville	6,237	1,232,878	421,231	1,654,109	1,356,848	482,325	1,839,173	11.2%	3,260,264	56.4%
Stillwater	19,915	4,794,782	4,074,625	8,869,407	5,148,570	4,574,745	9,723,315	9.6%	15,425,550	63.0%
Stockton	721	522,954	303,793	826,747	630,669	366,810	997,479	20.7%	200,361	497.8%
Storden	203	27,378	108,581	135,959	59,353	99,444	158,797	16.8%	205,330	77.3%
Sturgeon Lake	427	230,051	---	230,051	342,291	---	342,291	48.8%	220,625	155.1%
Swanville	348	175,292	(79,023)	96,269	116,285	(24,344)	91,941	-4.5%	201,416	45.6%
Thief River Falls	8,940	2,199,651	394,146	2,593,797	6,346,289	415,754	6,762,043	160.7%	9,728,156	69.5%
Tower	491	705,046	(12,089)	692,957	952,645	(82,862)	869,783	25.5%	1,800,729	48.3%
Tracy	2,123	750,463	225,525	975,988	776,179	660,766	1,436,945	47.2%	2,154,075	66.7%
Trimont	709	786,104	389,859	1,175,963	649,966	392,980	1,042,946	-11.3%	658,777	158.3%
Truman	1,058	805,716	271,791	1,077,507	2,152,661	316,091	2,468,752	129.1%	959,002	257.4%
Twin Valley	797	475,755	78,420	554,175	578,359	119,300	697,659	25.9%	506,204	137.8%
Two Harbors	3,638	1,982,364	(658,421)	1,323,943	2,030,069	(539,873)	1,490,196	12.6%	4,275,071	34.9%
Tyler	1,119	640,077	(24,135)	615,942	847,876	36,380	884,256	43.6%	833,976	106.0%
Ulen	554	604,905	---	604,905	688,089	---	688,089	13.8%	315,877	217.8%
Underwood	360	426,619	25,272	451,891	503,016	66,296	569,312	26.0%	167,051	340.8%
Upsala	429	778,949	8,227	787,176	863,779	(8,220)	855,559	8.7%	331,881	257.8%
Vadnais Heights	13,198	3,780,733	51,770	3,832,503	3,319,033	45,575	3,364,608	-12.2%	6,063,711	55.5%
Vergas	363	168,312	2,493	170,805	199,798	7,386	207,184	21.3%	254,033	81.6%
Verndale	581	704,221	115,693	819,914	775,545	123,677	899,222	9.7%	385,507	233.3%
Vernon Center	303	781,852	---	781,852	785,501	---	785,501	0.5%	306,707	256.1%
Vesta	297	232,898	8,156	241,054	205,683	8,173	213,856	-11.3%	353,214	60.5%
Victoria	9,918	2,346,703	1,163,126	3,509,829	2,715,240	1,278,657	3,993,897	13.8%	4,809,746	83.0%
Viking	99	58,894	17,624	76,518	62,687	17,800	80,487	5.2%	104,685	76.9%
Villard	254	324,598	(66,982)	257,616	378,694	(17,524)	361,170	40.2%	181,572	198.9%
Virginia	8,439	6,550,146	210,106	6,760,252	2,674,814	214,246	2,889,060	-57.3%	16,292,135	17.7%
Wabasha	2,515	2,336,242	---	2,336,242	2,197,197	---	2,197,197	-6.0%	2,885,747	76.1%
Wabasso	693	646,252	860,425	1,506,677	705,603	661,262	1,366,865	-9.3%	719,942	189.9%
Waconia	13,124	2,867,342	312,718	3,180,060	2,940,834	524,582	3,465,416	9.0%	7,854,593	44.1%
Wadena	4,150	2,322,401	613,995	2,936,396	2,013,644	661,470	2,675,114	-8.9%	3,719,027	71.9%
Waite Park	7,777	5,414,337	422,177	5,836,514	4,916,793	436,617	5,353,410	-8.3%	7,755,224	69.0%
Walnut Grove	818	1,143,082	313,615	1,456,697	1,285,320	336,291	1,621,611	11.3%	446,757	363.0%
Wanamingo	1,097	389,722	89,597	479,319	469,970	99,274	569,244	18.8%	738,710	77.1%
Warren	1,596	1,015,804	---	1,015,804	(42,548)	(13,873)	(56,421)	-105.6%	1,341,656	-4.2%
Warroad*	1,838	3,051,224	2,730,657	5,781,881	---	---	---	-100.0%	---	---
Waseca	9,027	3,679,700	697,665	4,377,365	3,842,959	670,654	4,513,613	3.1%	7,546,041	59.8%
Watertown	4,654	1,611,363	496,051	2,107,414	1,670,189	444,674	2,114,863	0.4%	2,175,239	97.2%
Waterville	1,894	1,361,257	89,723	1,450,980	1,229,980	102,496	1,332,476	-8.2%	1,497,787	89.0%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Watson	192	208,823	---	208,823	211,203	---	211,203	1.1%	130,713	161.6%
Waubun**	407	---	---	---	449,902	---	449,902	---%	197,474	227.8%
Waverly	1,528	1,346,368	(89,088)	1,257,280	1,498,196	(91,840)	1,406,356	11.9%	1,041,179	135.1%
Wayzata	4,719	3,383,877	163,572	3,547,449	3,415,927	119,380	3,535,307	-0.3%	8,392,404	42.1%
Welcome	647	1,484,194	69,469	1,553,663	1,444,316	---	1,444,316	-7.0%	616,842	234.1%
Wells	2,243	1,396,592	8,004	1,404,596	1,422,646	(22,558)	1,400,088	-0.3%	2,765,518	50.6%
West Saint Paul	21,053	9,568,132	3,799,436	13,367,568	8,605,933	3,237,156	11,843,089	-11.4%	15,942,490	74.3%
Westbrook	710	399,873	119,973	519,846	428,802	42,131	470,933	-9.4%	647,898	72.7%
White Bear Lake	25,458	3,604,779	4,204,613	7,809,392	3,773,666	5,338,475	9,112,141	16.7%	13,557,978	67.2%
Willernie	542	190,928	---	190,928	249,807	---	249,807	30.8%	287,778	86.8%
Williams	177	230,118	158,120	388,238	192,948	162,070	355,018	-8.6%	170,888	207.7%
Willmar	20,096	13,401,500	12,343,139	25,744,639	12,857,239	11,975,909	24,833,148	-3.5%	14,851,775	167.2%
Wilmont	341	283,040	127,248	410,288	312,100	136,215	448,315	9.3%	230,270	194.7%
Windom	4,539	3,016,652	2,213,743	5,230,395	3,365,229	2,525,291	5,890,520	12.6%	5,068,672	116.2%
Winger	215	322,317	---	322,317	335,310	---	335,310	4.0%	132,652	252.8%
Winnebago	1,333	924,691	(748)	923,943	923,817	(1,021)	922,796	-0.1%	1,364,474	67.6%
Winona	27,207	9,429,771	504,828	9,934,599	8,826,835	536,830	9,363,665	-5.7%	20,525,015	45.6%
Winsted	2,289	825,303	545,233	1,370,536	830,149	600,814	1,430,963	4.4%	1,704,792	83.9%
Wood Lake	417	259,392	121,712	381,104	273,332	137,752	411,084	7.9%	275,737	149.1%
Woodbury	70,840	12,723,834	5,778,193	18,502,027	13,369,151	6,647,397	20,016,548	8.2%	41,262,557	48.5%
Worthington	13,510	7,774,705	15,643,516	23,418,221	6,283,126	15,851,888	22,135,014	-5.5%	8,751,884	252.9%
Wykoff	442	513,382	92,795	606,177	378,613	92,361	470,974	-22.3%	252,588	186.5%
Wyoming	8,037	4,433,905	151,472	4,585,377	3,353,328	168,726	3,522,054	-23.2%	3,905,858	90.2%
Zimmerman	5,734	2,177,997	226,530	2,404,527	2,437,927	175,895	2,613,822	8.7%	2,030,315	128.7%
Zumbrota	3,463	2,263,645	1,541,415	3,805,060	2,186,650	1,228,732	3,415,382	-10.2%	2,315,098	147.5%
Total	4,537,341	\$1,525,741,801	\$511,906,504	\$2,037,648,305	\$1,573,496,708	\$546,315,788	\$2,119,812,496	4.0%	\$3,982,870,916	53.2%

*Reported on a GAAP basis in 2017; reported on a cash basis in 2018.

**The Cities of Kennedy, Orono, and Waubun 2017 data is not included because they did meet reporting requirements.

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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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	288	(\$9,248)	(\$213,627)	(\$222,875)	(\$6,106)	(\$216,054)	(\$222,160)	0.3%	\$189,165	-117.4%
Holloway	86	(81,578)	---	(81,578)	(79,277)	---	(79,277)	2.8%	76,613	-103.5%
Biwabik	995	(1,280,708)	135,630	(1,145,078)	(1,369,390)	142,555	(1,226,835)	-7.1%	1,627,255	-75.4%
Miltna	433	(115,637)	(22,878)	(138,515)	(43,852)	(24,190)	(68,042)	50.9%	351,469	-19.4%
Lake Park	804	65,476	(2,022)	63,454	(80,116)	(14,171)	(94,287)	-248.6%	735,307	-12.8%
Hitterdal	199	104,047	(70,022)	34,025	114,360	(124,797)	(10,437)	-130.7%	165,536	-6.3%
Dalton	250	34,637	---	34,637	(17,665)	(231)	(17,896)	-151.7%	305,147	-5.9%
Lynd	464	127,964	(40,042)	87,922	11,099	(18,965)	(7,866)	-108.9%	171,085	-4.6%
Warren	1,596	1,015,804	---	1,015,804	(42,548)	(13,873)	(56,421)	-105.6%	1,341,656	-4.2%
Warroad*	1,838	3,051,224	2,730,657	5,781,881	---	---	---	-100.0%	---	---
Goodridge	140	(34,922)	84	(34,838)	47	84	131	100.4%	72,029	0.2%
Stephen	668	169,257	(231,007)	(61,750)	155,211	(111,674)	43,537	170.5%	975,236	4.5%
Chaska	27,622	2,011,915	(481,035)	1,530,880	2,088,954	(762,596)	1,326,358	-13.4%	23,835,227	5.6%
Robbinsdale	14,776	5,344,670	(2,694,624)	2,650,046	5,556,118	(3,940,022)	1,616,096	-39.0%	12,025,548	13.4%
Henderson	925	224,970	(55,383)	169,587	187,630	(70,041)	117,589	-30.7%	664,069	17.7%
Virginia	8,439	6,550,146	210,106	6,760,252	2,674,814	214,246	2,889,060	-57.3%	16,292,135	17.7%
Plainview	3,387	2,327,249	(593,428)	1,733,821	646,626	(12,802)	633,824	-63.4%	3,391,090	18.7%
Elmore	584	145,115	24,501	169,616	107,980	5,539	113,519	-33.1%	521,303	21.8%
Roseau	2,775	419,865	370,291	790,156	290,194	435,234	725,428	-8.2%	2,818,891	25.7%
Olivia	2,439	541,804	72,060	613,864	546,894	58,460	605,354	-1.4%	2,324,417	26.0%
Saint Paul	313,010	52,668,693	54,556,858	107,225,551	57,970,442	53,275,645	111,246,087	3.7%	412,371,437	27.0%
Delano	6,187	2,756,646	(1,305,623)	1,451,023	2,551,929	(1,375,836)	1,176,093	-18.9%	4,292,484	27.4%
Saint Anthony	9,067	2,280,463	129,644	2,410,107	2,381,460	133,183	2,514,643	4.3%	8,799,629	28.6%
Maple Grove	66,903	8,024,745	3,382,272	11,407,017	8,267,283	4,135,213	12,402,496	8.7%	42,101,995	29.5%
Mora	3,598	1,115,118	(129,773)	985,345	1,126,538	(176,064)	950,474	-3.5%	3,045,007	31.2%
Richfield	36,436	8,672,054	(940,289)	7,731,765	8,719,246	1,086,069	9,805,315	26.8%	31,141,886	31.5%
Minneapolis	428,483	115,835,000	135,245,000	251,080,000	102,946,000	147,611,000	250,557,000	-0.2%	779,818,704	32.1%
North Mankato	14,059	2,699,387	(212,099)	2,487,288	3,054,346	(313,709)	2,740,637	10.2%	8,400,200	32.6%
Champlin	23,927	4,628,787	1,144,529	5,773,316	4,262,733	1,472,365	5,735,098	-0.7%	17,498,502	32.8%
Duluth	87,213	15,507,037	22,890,629	38,397,666	16,700,874	20,451,975	37,152,849	-3.2%	112,685,623	33.0%
Brooklyn Park	81,679	19,808,615	8,591	19,817,206	19,084,566	45,278	19,129,844	-3.5%	56,593,873	33.8%
Aitkin	2,123	810,924	---	810,924	949,146	---	949,146	17.0%	2,780,344	34.1%
Saint Cloud	68,202	19,014,094	1,597,213	20,611,307	20,011,480	(590,333)	19,421,147	-5.8%	56,817,552	34.2%
Baudette	1,069	970,134	172,498	1,142,632	496,597	206,878	703,475	-38.4%	2,049,636	34.3%
Plymouth	78,351	15,766,563	808,270	16,574,833	16,589,746	844,052	17,433,798	5.2%	50,709,135	34.4%
Echo	258	234,909	---	234,909	85,317	---	85,317	-63.7%	248,070	34.4%
Two Harbors	3,638	1,982,364	(658,421)	1,323,943	2,030,069	(539,873)	1,490,196	12.6%	4,275,071	34.9%
Brainerd	13,732	3,525,845	669,245	4,195,090	4,084,729	890,337	4,975,066	18.6%	14,104,123	35.3%
New Brighton	23,119	6,872,191	(6,395)	6,865,796	7,055,124	(3,047)	7,052,077	2.7%	19,430,504	36.3%
Bloomington	89,654	30,942,618	3,056,143	33,998,761	34,668,847	3,433,221	38,102,068	12.1%	102,460,002	37.2%
Buffalo	16,479	4,461,031	(572,731)	3,888,300	4,968,422	(1,463,448)	3,504,974	-9.9%	9,377,157	37.4%
Maplewood	40,710	8,449,546	247,429	8,696,975	8,797,353	(51,950)	8,745,403	0.6%	23,002,825	38.0%
Houston	967	231,813	202,861	434,674	271,390	165,755	437,145	0.6%	1,142,203	38.3%
Buffalo Lake	674	274,783	---	274,783	274,263	---	274,263	-0.2%	713,932	38.4%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Murdock	269	36,959	---	36,959	101,166	---	101,166	173.7%	258,400	39.2%
Hopkins	19,713	5,716,914	3,119,982	8,836,896	5,425,318	1,784,548	7,209,866	-18.4%	18,265,364	39.5%
Rochester	117,444	33,835,827	10,537,069	44,372,896	37,576,416	11,915,269	49,491,685	11.5%	124,771,008	39.7%
Shakopee	41,506	11,918,971	74,139	11,993,110	12,250,660	(744,774)	11,505,886	-4.1%	28,911,846	39.8%
Lanesboro	764	262,678	175,720	438,398	260,642	202,975	463,617	5.8%	1,164,187	39.8%
Shoreview	26,480	4,945,075	2,817,633	7,762,708	4,321,592	2,698,413	7,020,005	-9.6%	17,401,874	40.3%
Inver Grove Heights	35,381	10,038,550	(1,048,401)	8,990,149	10,520,461	(166,316)	10,354,145	15.2%	25,543,498	40.5%
Baxter	8,478	3,359,778	664,292	4,024,070	3,103,962	404,441	3,508,403	-12.8%	8,641,912	40.6%
Cass Lake	760	31,655	49,125	80,780	229,560	45,850	275,410	240.9%	672,849	40.9%
Deer River	925	(215,675)	657,254	441,579	(268,250)	763,680	495,430	12.2%	1,208,105	41.0%
Wayzata	4,719	3,383,877	163,572	3,547,449	3,415,927	119,380	3,535,307	-0.3%	8,392,404	42.1%
Roseville	36,272	5,803,701	7,432,758	13,236,459	5,845,072	6,982,334	12,827,406	-3.1%	30,399,139	42.2%
Gilbert	1,785	875,527	244,452	1,119,979	879,571	210,993	1,090,564	-2.6%	2,549,840	42.8%
Orr	289	109,416	186,686	296,102	109,493	142,810	252,303	-14.8%	582,582	43.3%
Independence	3,763	1,294,566	81,358	1,375,924	1,159,267	85,797	1,245,064	-9.5%	2,873,412	43.3%
Isanti	6,031	2,076,531	132,627	2,209,158	1,400,273	617,388	2,017,661	-8.7%	4,645,357	43.4%
Carver	4,727	1,175,456	(31,092)	1,144,364	1,257,113	(62,922)	1,194,191	4.4%	2,714,228	44.0%
Barnum	605	7,381	141,823	149,204	85,612	94,322	179,934	20.6%	408,071	44.1%
Waconia	13,124	2,867,342	312,718	3,180,060	2,940,834	524,582	3,465,416	9.0%	7,854,593	44.1%
Edina	52,535	17,395,597	---	17,395,597	18,918,592	---	18,918,592	8.8%	42,839,256	44.2%
East Grand Forks	8,875	5,407,286	(2,051,907)	3,355,379	6,001,056	(1,315,136)	4,685,920	39.7%	10,579,370	44.3%
Menahga	1,341	445,706	(5,270)	440,436	397,952	(4,156)	393,796	-10.6%	887,244	44.4%
Brooklyn Center	32,299	11,249,569	(1,177,693)	10,071,876	11,481,516	(1,230,893)	10,250,623	1.8%	22,964,072	44.6%
Alexandria	13,951	4,124,697	543,839	4,668,536	4,316,292	892,119	5,208,411	11.6%	11,652,296	44.7%
Montevideo	5,287	1,366,799	631,955	1,998,754	1,358,351	622,948	1,981,299	-0.9%	4,414,813	44.9%
Braham	1,804	820,630	---	820,630	977,968	(339,360)	638,608	-22.2%	1,413,312	45.2%
Hastings	23,139	4,576,829	3,265,627	7,842,456	5,047,671	3,063,283	8,110,954	3.4%	17,920,941	45.3%
Winona	27,207	9,429,771	504,828	9,934,599	8,826,835	536,830	9,363,665	-5.7%	20,525,015	45.6%
Fairfax	1,152	656,028	---	656,028	643,857	---	643,857	-1.9%	1,410,811	45.6%
Swanville	348	175,292	(79,023)	96,269	116,285	(24,344)	91,941	-4.5%	201,416	45.6%
South Saint Paul	20,878	11,318,797	(1,372,409)	9,946,388	12,086,774	(1,398,817)	10,687,957	7.5%	23,029,457	46.4%
Chanhassen	26,266	5,307,088	413,789	5,720,877	5,667,626	511,953	6,179,579	8.0%	13,213,407	46.8%
New Ulm	13,645	6,819,498	905,450	7,724,948	6,537,353	952,797	7,490,150	-3.0%	15,988,959	46.8%
Little Canada	10,386	1,434,580	726,268	2,160,848	1,992,378	687,800	2,680,178	24.0%	5,661,664	47.3%
Pine Island	3,420	935,199	113,247	1,048,446	1,046,444	141,794	1,188,238	13.3%	2,500,917	47.5%
Saint Louis Park	48,910	18,105,089	5,722,471	23,827,560	18,722,612	6,546,792	25,269,404	6.1%	53,178,460	47.5%
Princeton	4,755	2,762,242	(856,032)	1,906,210	3,000,042	(1,173,985)	1,826,057	-4.2%	3,840,608	47.5%
Grand Rapids	11,392	5,140,668	580,721	5,721,389	5,053,273	565,631	5,618,904	-1.8%	11,792,944	47.6%
Lexington	2,109	763,505	---	763,505	963,089	---	963,089	26.1%	2,014,192	47.8%
Forest Lake	20,598	5,452,711	376,162	5,828,873	5,325,288	676,662	6,001,950	3.0%	12,440,096	48.2%
Tower	491	705,046	(12,089)	692,957	952,645	(82,862)	869,783	25.5%	1,800,729	48.3%
Woodbury	70,840	12,723,834	5,778,193	18,502,027	13,369,151	6,647,397	20,016,548	8.2%	41,262,557	48.5%
Caledonia	2,824	1,131,542	194,290	1,325,832	983,535	89,116	1,072,651	-19.1%	2,193,848	48.9%
Minneota	1,382	249,051	345,551	594,602	249,219	293,989	543,208	-8.6%	1,109,687	49.0%

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Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Hayfield	1,342	471,398	11,337	482,735	474,221	16,442	490,663	1.6%	979,263	50.1%
Cokato	2,762	1,284,607	183,313	1,467,920	902,230	150,233	1,052,463	-28.3%	2,091,569	50.3%
Eden Prairie	63,456	22,592,160	---	22,592,160	24,438,689	---	24,438,689	8.2%	48,562,705	50.3%
Wells	2,243	1,396,592	8,004	1,404,596	1,422,646	(22,558)	1,400,088	-0.3%	2,765,518	50.6%
Faribault	23,884	7,789,395	1,630,717	9,420,112	7,445,962	2,030,619	9,476,581	0.6%	18,573,364	51.0%
Saint Charles	3,838	753,752	299,046	1,052,798	732,984	298,242	1,031,226	-2.0%	2,019,978	51.1%
Owatonna	26,087	10,461,511	(7,515)	10,453,996	10,749,575	---	10,749,575	2.8%	21,035,160	51.1%
Pequot Lakes	2,346	1,394,956	509,285	1,904,241	506,703	477,541	984,244	-48.3%	1,924,543	51.1%
Maynard	349	59,064	84,974	144,038	44,179	163,255	207,434	44.0%	404,136	51.3%
Nowthen	4,758	1,419,278	---	1,419,278	734,188	---	734,188	-48.3%	1,419,137	51.7%
Hutchinson	14,260	6,660,033	(64,158)	6,595,875	7,187,111	(71,015)	7,116,096	7.9%	13,752,513	51.7%
New Hope	21,790	6,871,038	203,704	7,074,742	7,162,188	305,454	7,467,642	5.6%	14,333,760	52.1%
Granite Falls	2,762	1,234,526	331,202	1,565,728	1,096,980	458,785	1,555,765	-0.6%	2,986,147	52.1%
Glencoe	5,520	2,287,294	31,897	2,319,191	2,245,965	21,200	2,267,165	-2.2%	4,316,684	52.5%
Montgomery	3,079	845,071	245,576	1,090,647	830,490	321,480	1,151,970	5.6%	2,186,041	52.7%
Proctor	3,071	1,202,689	---	1,202,689	1,322,115	---	1,322,115	9.9%	2,482,242	53.3%
Brownston	717	474,377	53,715	528,092	517,493	78,161	595,654	12.8%	1,110,794	53.6%
Fridley	28,824	9,522,843	1,799,415	11,322,258	11,045,978	1,557,180	12,603,158	11.3%	23,436,054	53.8%
Sleepy Eye	3,464	1,276,051	(32,902)	1,243,149	1,724,794	475,430	2,200,224	77.0%	4,085,744	53.9%
Jordan	6,155	1,296,681	696,959	1,993,640	1,660,539	505,210	2,165,749	8.6%	3,974,131	54.5%
Luverne	4,725	2,105,048	472,103	2,577,151	1,775,452	952,283	2,727,735	5.8%	4,998,094	54.6%
Staples	2,972	565,005	637,729	1,202,734	595,705	691,833	1,287,538	7.1%	2,355,328	54.7%
La Crescent	5,169	1,278,969	---	1,278,969	2,048,206	---	2,048,206	60.1%	3,733,466	54.9%
Marshall	13,783	7,285,325	304,063	7,589,388	7,503,780	788,136	8,291,916	9.3%	15,114,246	54.9%
International Falls	6,138	3,168,302	1,148,475	4,316,777	3,381,626	1,081,441	4,463,067	3.4%	8,132,455	54.9%
Lakeville	64,334	14,355,067	566,557	14,921,624	14,717,067	908,251	15,625,318	4.7%	28,453,691	54.9%
Kasson	6,504	1,755,239	3,298,945	5,054,184	1,955,758	178,535	2,134,293	-57.8%	3,873,065	55.1%
Climax	267	162,170	---	162,170	104,861	---	104,861	-35.3%	190,101	55.2%
Austin	25,589	6,763,111	650,786	7,413,897	8,310,168	733,795	9,043,963	22.0%	16,378,834	55.2%
Hanover	3,476	639,937	---	639,937	751,014	---	751,014	17.4%	1,357,489	55.3%
Vadnais Heights	13,198	3,780,733	51,770	3,832,503	3,319,033	45,575	3,364,608	-12.2%	6,063,711	55.5%
Corcoran	5,831	2,117,123	36,550	2,153,673	2,413,762	40,518	2,454,280	14.0%	4,415,555	55.6%
Anoka	18,573	4,681,652	2,171,886	6,853,538	4,865,938	2,287,781	7,153,719	4.4%	12,840,097	55.7%
Apple Valley	53,429	17,011,131	---	17,011,131	17,494,687	---	17,494,687	2.8%	31,250,801	56.0%
Cottage Grove	37,341	10,822,242	724,161	11,546,403	11,198,014	1,156,483	12,354,497	7.0%	22,065,494	56.0%
Spring Lake Park	6,410	1,845,336	722,679	2,568,015	1,984,267	712,031	2,696,298	5.0%	4,794,715	56.2%
Afton	3,024	724,393	80,631	805,024	731,897	69,276	801,173	-0.5%	1,421,383	56.4%
Stewartville	6,237	1,232,878	421,231	1,654,109	1,356,848	482,325	1,839,173	11.2%	3,260,264	56.4%
Chisago City	5,414	1,098,190	145,374	1,243,564	1,184,773	157,316	1,342,089	7.9%	2,376,615	56.5%
Slayton	2,100	720,147	298,743	1,018,890	698,426	322,149	1,020,575	0.2%	1,802,861	56.6%
North Branch	10,726	3,096,605	62,715	3,159,320	3,299,657	89,619	3,389,276	7.3%	5,987,135	56.6%
Breckenridge	3,298	1,556,886	---	1,556,886	1,561,781	---	1,561,781	0.3%	2,758,811	56.6%
Mankato	43,571	11,870,449	4,715,443	16,585,892	12,124,068	4,709,892	16,833,960	1.5%	29,651,370	56.8%
Hoyt Lakes	1,975	1,106,549	1,044,349	2,150,898	1,023,509	965,456	1,988,965	-7.5%	3,480,969	57.1%

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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			
Kimball	795	348,833	215,190	564,023	209,672	270,033	479,705	-14.9%	838,434	57.2%
Dassel	1,470	275,503	158,536	434,039	378,840	207,300	586,140	35.0%	1,022,222	57.3%
Lindstrom	4,665	1,221,704	2,172	1,223,876	1,211,133	2,805	1,213,938	-0.8%	2,115,077	57.4%
Burnsville	62,657	19,273,920	2,769,386	22,043,306	19,705,813	2,516,145	22,221,958	0.8%	38,551,491	57.6%
Redwood Falls	5,236	3,856,432	(816,632)	3,039,800	4,748,946	(741,361)	4,007,585	31.8%	6,925,914	57.9%
Sacred Heart	504	354,837	---	354,837	292,005	---	292,005	-17.7%	502,680	58.1%
Albany	2,712	633,423	---	633,423	873,462	---	873,462	37.9%	1,500,391	58.2%
Cambridge	8,977	3,218,741	1,251,230	4,469,971	3,395,913	1,007,652	4,403,565	-1.5%	7,562,014	58.2%
Lauderdale	2,408	773,712	117,858	891,570	744,937	117,663	862,600	-3.2%	1,466,549	58.8%
Cloquet	12,347	3,709,502	726,662	4,436,164	3,569,470	610,558	4,180,028	-5.8%	7,093,915	58.9%
North Oaks	5,304	1,325,518	---	1,325,518	1,383,894	---	1,383,894	4.4%	2,339,614	59.2%
Dayton	6,072	1,814,922	383,009	2,197,931	1,932,839	244,122	2,176,961	-1.0%	3,670,101	59.3%
Springfield	2,051	1,218,986	533,355	1,752,341	1,049,548	472,717	1,522,265	-13.1%	2,559,588	59.5%
Spring Grove	1,291	781,188	383,364	1,164,552	599,062	132,928	731,990	-37.1%	1,229,558	59.5%
Waseca	9,027	3,679,700	697,665	4,377,365	3,842,959	670,654	4,513,613	3.1%	7,546,041	59.8%
Cannon Falls	4,119	2,302,179	136,633	2,438,812	2,246,370	172,944	2,419,314	-0.8%	4,019,369	60.2%
Oslo	302	322,090	---	322,090	198,616	---	198,616	-38.3%	328,112	60.5%
Vesta	297	232,898	8,156	241,054	205,683	8,173	213,856	-11.3%	353,214	60.5%
Sanborn	314	489,662	90,829	580,491	144,556	95,941	240,497	-58.6%	395,526	60.8%
Cold Spring	4,201	2,623,644	(1,215,821)	1,407,823	2,714,104	(1,109,679)	1,604,425	14.0%	2,638,310	60.8%
Hendricks	709	280,117	55,397	335,514	335,807	57,104	392,911	17.1%	644,464	61.0%
Long Prairie	3,375	1,089,661	47,480	1,137,141	1,174,336	119,622	1,293,958	13.8%	2,114,804	61.2%
Saint Paul Park	5,581	1,953,701	16,830	1,970,531	1,696,384	97,825	1,794,209	-8.9%	2,931,211	61.2%
Hermantown	9,731	3,029,820	517,810	3,547,630	3,236,112	465,708	3,701,820	4.3%	6,042,793	61.3%
Spring Park	1,694	756,990	---	756,990	776,280	---	776,280	2.5%	1,255,210	61.8%
Fulda	1,272	299,494	426,711	726,205	302,539	415,248	717,787	-1.2%	1,156,940	62.0%
Eagan	68,347	20,218,986	2,082,636	22,301,622	21,250,076	2,062,081	23,312,157	4.5%	37,410,840	62.3%
Coon Rapids	63,899	14,566,331	6,948,770	21,515,101	15,094,197	7,032,084	22,126,281	2.8%	35,493,618	62.3%
Saint Francis	7,872	3,865,169	---	3,865,169	2,760,914	---	2,760,914	-28.6%	4,395,671	62.8%
Greenfield	2,904	677,427	42,481	719,908	866,871	42,986	909,857	26.4%	1,447,539	62.9%
Fergus Falls	13,747	5,804,383	3,229,360	9,033,743	5,756,180	3,250,658	9,006,838	-0.3%	14,321,011	62.9%
Mound	9,347	3,305,151	389,884	3,695,035	3,312,094	429,644	3,741,738	1.3%	5,947,548	62.9%
Stillwater	19,915	4,794,782	4,074,625	8,869,407	5,148,570	4,574,745	9,723,315	9.6%	15,425,550	63.0%
Oak Grove	8,689	1,550,486	214,944	1,765,430	1,303,331	242,311	1,545,642	-12.4%	2,448,501	63.1%
Saint James	4,545	147,739	(202,122)	(54,383)	2,648,537	(188,423)	2,460,114	4623.7%	3,895,620	63.2%
Belgrade	762	448,433	105,100	553,533	271,780	112,327	384,107	-30.6%	604,875	63.5%
Moorhead	43,522	15,173,972	6,693,887	21,867,859	15,434,364	6,300,132	21,734,496	-0.6%	34,067,279	63.8%
Kenyon	1,836	756,278	301,682	1,057,960	736,977	279,011	1,015,988	-4.0%	1,588,246	64.0%
Canby	1,723	873,655	---	873,655	1,112,342	---	1,112,342	27.3%	1,732,020	64.2%
Becker	4,856	1,608,413	1,097,509	2,705,922	2,035,839	1,392,220	3,428,059	26.7%	5,307,459	64.6%
Lino Lakes	21,347	6,573,608	175,401	6,749,009	6,599,956	182,613	6,782,569	0.5%	10,402,393	65.2%
Minnetrasta	7,692	2,881,360	421,317	3,302,677	2,758,450	571,480	3,329,930	0.8%	5,105,317	65.2%
Saint Peter	11,967	4,148,932	817,188	4,966,120	4,592,747	713,753	5,306,500	6.9%	8,123,239	65.3%
Chatfield	2,881	1,079,484	1,065,350	2,144,834	1,021,365	1,085,631	2,106,996	-1.8%	3,218,137	65.5%

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Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Savage	31,407	7,417,788	2,350,920	9,768,708	7,695,853	2,241,728	9,937,581	1.7%	15,172,345	65.5%
East Bethel	12,029	3,623,246	---	3,623,246	3,112,119	---	3,112,119	-14.1%	4,726,781	65.8%
Columbia Heights	20,840	7,595,833	3,175,444	10,771,277	6,702,710	3,701,827	10,404,537	-3.4%	15,769,088	66.0%
Hadley	58	46,482	---	46,482	36,928	---	36,928	-20.6%	55,950	66.0%
Albertville	7,485	2,258,988	---	2,258,988	2,252,982	---	2,252,982	-0.3%	3,410,975	66.1%
Big Lake	11,456	3,140,386	(72,216)	3,068,170	3,112,492	(22,489)	3,090,003	0.7%	4,678,171	66.1%
Rush City	3,094	810,528	204,810	1,015,338	875,971	(75,132)	800,839	-21.1%	1,210,899	66.1%
Cohasset	2,738	1,592,883	(55,446)	1,537,437	1,392,282	(55,706)	1,336,576	-13.1%	2,012,647	66.4%
Mountain Iron	2,893	2,796,462	5,818	2,802,280	2,816,378	938	2,817,316	0.5%	4,229,015	66.6%
Tracy	2,123	750,463	225,525	975,988	776,179	660,766	1,436,945	47.2%	2,154,075	66.7%
White Bear Lake	25,458	3,604,779	4,204,613	7,809,392	3,773,666	5,338,475	9,112,141	16.7%	13,557,978	67.2%
Russell	329	63,767	67,234	131,001	81,751	65,046	146,797	12.1%	217,298	67.6%
Moose Lake	2,794	1,291,690	---	1,291,690	1,215,314	---	1,215,314	-5.9%	1,797,865	67.6%
Winnebago	1,333	924,691	(748)	923,943	923,817	(1,021)	922,796	-0.1%	1,364,474	67.6%
New Richland	1,205	937,189	(96,238)	840,951	747,271	(131,788)	615,483	-26.8%	905,431	68.0%
Clarkfield	812	1,593,161	(155,190)	1,437,971	743,133	(166,953)	576,180	-59.9%	846,411	68.1%
Farmington	22,880	5,666,183	226,527	5,892,710	5,605,969	2,634,354	8,240,323	39.8%	12,081,989	68.2%
Aurora	1,670	1,219,091	300,184	1,519,275	1,224,545	338,045	1,562,590	2.9%	2,281,724	68.5%
Excelsior	2,321	1,597,757	171,648	1,769,405	1,239,165	220,731	1,459,896	-17.5%	2,131,363	68.5%
Andover	32,728	7,672,363	779,100	8,451,463	8,023,365	912,724	8,936,089	5.7%	12,999,992	68.7%
Waite Park	7,777	5,414,337	422,177	5,836,514	4,916,793	436,617	5,353,410	-8.3%	7,755,224	69.0%
Northfield	20,426	7,537,856	1,165,600	8,703,456	7,868,130	1,079,664	8,947,794	2.8%	12,950,556	69.1%
Blue Earth	3,204	2,733,533	(561,160)	2,172,373	2,819,637	(211,840)	2,607,797	20.0%	3,754,175	69.5%
Thief River Falls	8,940	2,199,651	394,146	2,593,797	6,346,289	415,754	6,762,043	160.7%	9,728,156	69.5%
Albert Lea	18,165	8,398,760	2,615,975	11,014,735	7,879,629	3,171,609	11,051,238	0.3%	15,893,976	69.5%
Centerville	4,047	1,528,869	---	1,528,869	1,636,648	---	1,636,648	7.0%	2,350,004	69.6%
Ivanhoe	546	183,675	243,626	427,301	165,707	255,092	420,799	-1.5%	596,511	70.5%
Saint Michael	17,835	3,938,515	---	3,938,515	4,317,910	---	4,317,910	9.6%	6,078,697	71.0%
Blaine	66,667	13,571,892	8,204,189	21,776,081	13,381,133	9,067,079	22,448,212	3.1%	31,550,223	71.2%
Crystal	23,287	6,873,287	3,919,948	10,793,235	6,956,505	4,005,258	10,961,763	1.6%	15,388,442	71.2%
Wadena	4,150	2,322,401	613,995	2,936,396	2,013,644	661,470	2,675,114	-8.9%	3,719,027	71.9%
Hanska	369	207,874	---	207,874	160,409	57,342	217,751	4.8%	300,964	72.4%
Westbrook	710	399,873	119,973	519,846	428,802	42,131	470,933	-9.4%	647,898	72.7%
Cleveland	735	231,843	48,684	280,527	194,915	132,202	327,117	16.6%	447,899	73.0%
Red Lake Falls	1,381	611,136	86,804	697,940	877,291	97,288	974,579	39.6%	1,327,083	73.4%
Norwood Young America	3,833	1,008,912	(112,350)	896,562	1,609,410	(69,275)	1,540,135	71.8%	2,087,680	73.8%
Le Center	2,524	1,058,864	145,567	1,204,431	1,260,307	70,525	1,330,832	10.5%	1,799,548	74.0%
Pipestone	21,580	12,400,239	846,314	13,246,553	13,059,502	213,624	13,273,126	0.2%	17,928,469	74.0%
Elko New Market	4,150	1,211,221	1,497,035	2,708,256	1,241,320	2,063,043	3,304,363	22.0%	4,461,485	74.1%
West Saint Paul	4,769	1,258,068	456,956	1,715,024	1,465,811	256,715	1,722,526	0.4%	2,319,214	74.3%
Renville	21,053	9,568,132	3,799,436	13,367,568	8,605,933	3,237,156	11,843,089	-11.4%	15,942,490	74.3%
Holdingford	1,227	453,735	80,564	534,299	611,320	93,625	704,945	31.9%	941,884	74.8%
Oakdale	28,315	9,509,415	1,542,196	11,051,611	9,302,584	1,524,637	10,827,221	-2.0%	14,422,491	75.1%

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Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Cromwell	240	35,121	208,248	243,369	36,692	239,240	275,932	13.4%	367,224	75.1%
North Saint Paul	12,159	1,731,733	3,192,181	4,923,914	1,808,691	3,775,202	5,583,893	13.4%	7,427,326	75.2%
McIntosh	612	235,681	14,747	250,428	293,085	23,958	317,043	26.6%	419,409	75.6%
Sauk Rapids	13,954	4,265,045	---	4,265,045	4,619,473	---	4,619,473	8.3%	6,086,848	75.9%
Wabasha	2,515	2,336,242	---	2,336,242	2,197,197	---	2,197,197	-6.0%	2,885,747	76.1%
Bemidji	15,462	7,374,868	5,195,811	12,570,679	7,239,156	2,230,260	9,469,416	-24.7%	12,369,591	76.6%
Saint Joseph	7,318	2,295,741	29,292	2,325,033	2,356,311	189,891	2,546,202	9.5%	3,322,494	76.6%
Viking	99	58,894	17,624	76,518	62,687	17,800	80,487	5.2%	104,685	76.9%
Wanamingo	1,097	389,722	89,597	479,319	469,970	99,274	569,244	18.8%	738,710	77.1%
Morris	5,452	3,615,822	---	3,615,822	4,129,885	---	4,129,885	14.2%	5,341,828	77.3%
Storden	203	27,378	108,581	135,959	59,353	99,444	158,797	16.8%	205,330	77.3%
Rosemount	24,342	9,556,250	230,162	9,786,412	9,961,925	223,619	10,185,544	4.1%	13,055,658	78.0%
Otsego	17,323	3,573,448	457,685	4,031,133	3,792,780	448,299	4,241,079	5.2%	5,434,571	78.0%
Osseo	2,729	1,184,931	585,498	1,770,429	1,301,389	509,312	1,810,701	2.3%	2,318,103	78.1%
Minnetonka	53,713	21,702,235	6,182,578	27,884,813	23,479,583	5,543,324	29,022,907	4.1%	36,847,877	78.8%
Melrose	3,666	1,698,997	325,400	2,024,397	1,739,943	355,155	2,095,098	3.5%	2,656,845	78.9%
Currie	223	78,427	83,798	162,225	66,004	100,312	166,316	2.5%	210,056	79.2%
Parkers Prairie	1,024	704,162	---	704,162	364,250	244,337	608,587	-13.6%	767,776	79.3%
Kennedy**	165	---	---	---	48,547	114,535	163,082	---	201,421	81.0%
Preston	1,329	611,355	754,156	1,365,511	660,334	831,113	1,491,447	9.2%	1,881,261	79.3%
Prior Lake	26,135	6,840,928	2,392,048	9,232,976	7,213,402	3,005,094	10,218,496	10.7%	12,887,291	79.3%
Rogers	12,991	5,173,448	1,016,258	6,189,706	5,350,571	1,801,173	7,151,744	15.5%	9,004,088	79.4%
Arden Hills	9,889	3,350,798	471,996	3,822,794	3,314,887	508,241	3,823,128	0.0%	4,811,062	79.5%
Hamburg	513	273,553	---	273,553	403,265	---	403,265	47.4%	506,620	79.6%
Ramsey	27,051	7,900,225	1,226,234	9,126,459	8,468,792	1,631,444	10,100,236	10.7%	12,683,790	79.6%
Hallock	927	760,706	(8,439)	752,267	728,428	(14,482)	713,946	-5.1%	889,961	80.2%
Barnesville	2,666	1,644,637	479,874	2,124,511	1,780,420	461,852	2,242,272	5.5%	2,794,686	80.2%
Long Lake	1,815	982,812	132,565	1,115,377	1,116,668	107,572	1,224,240	9.8%	1,515,307	80.8%
Medina	6,646	2,890,173	588,932	3,479,105	3,005,221	717,478	3,722,699	7.0%	4,595,383	81.0%
Amboy	510	223,024	27,020	250,044	279,887	34,441	314,328	25.7%	387,230	81.2%
Blooming Prairie	1,992	1,199,099	---	1,199,099	1,104,934	---	1,104,934	-7.9%	1,357,816	81.4%
Vergas	363	168,312	2,493	170,805	199,798	7,386	207,184	21.3%	254,033	81.6%
Rollingstone	653	162,774	50,115	212,889	159,582	61,348	220,930	3.8%	270,772	81.6%
Elk River	24,891	7,209,472	7,216,091	14,425,563	7,537,353	7,278,866	14,816,219	2.7%	17,872,447	82.9%
Victoria	9,918	2,346,703	1,163,126	3,509,829	2,715,240	1,278,657	3,993,897	13.8%	4,809,746	83.0%
Ely	3,410	2,784,259	946,922	3,731,181	2,945,896	907,874	3,853,770	3.3%	4,630,465	83.2%
Spring Valley	2,505	1,272,604	516,195	1,788,799	1,238,224	586,009	1,824,233	2.0%	2,177,387	83.8%
Silver Lake	802	510,181	260,871	771,052	481,234	290,302	771,536	0.1%	920,618	83.8%
Winsted	2,289	825,303	545,233	1,370,536	830,149	600,814	1,430,963	4.4%	1,704,792	83.9%
Boyd	155	185,510	---	185,510	165,590	---	165,590	-10.7%	195,331	84.8%
Alvarado	366	(31,303)	213,410	182,107	34,625	207,571	242,196	33.0%	285,026	85.0%
Hugo	15,247	2,708,918	1,435,050	4,143,968	3,083,467	1,530,991	4,614,458	11.4%	5,392,346	85.6%
Henning	825	327,439	231,446	558,885	325,952	300,732	626,684	12.1%	731,208	85.7%
South Haven	190	264,572	---	264,572	332,774	---	332,774	25.8%	388,094	85.7%

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LeRoy	955	1,100,572	198,171	1,298,743	883,454	(144,567)	738,887	-43.1%	860,179	85.9%
Mentor	146	106,771	76,754	183,525	102,417	97,000	199,417	8.7%	231,435	86.2%
Glenwood	2,573	1,551,936	73,599	1,625,535	1,750,357	99,924	1,850,281	13.8%	2,142,804	86.3%
Newport	3,678	2,528,945	1,248,194	3,777,139	2,496,242	36,312	2,532,554	-33.0%	2,925,409	86.6%
Willernie	542	190,928	---	190,928	249,807	---	249,807	30.8%	287,778	86.8%
Litchfield	6,763	3,360,946	1,601,315	4,962,261	3,519,610	1,377,386	4,896,996	-1.3%	5,637,312	86.9%
Hanley Falls	275	88,504	73,442	161,946	84,421	84,903	169,324	4.6%	194,481	87.1%
Finlayson	306	177,576	95,269	272,845	131,949	79,862	211,811	-22.4%	241,208	87.8%
Byron	5,770	1,209,028	922,547	2,131,575	1,015,587	711,242	1,726,829	-19.0%	1,961,656	88.0%
Ham Lake	16,394	3,050,921	781,100	3,832,021	3,215,413	699,105	3,914,518	2.2%	4,432,817	88.3%
Saint Clair	832	351,428	221,290	572,718	157,793	209,250	367,043	-35.9%	415,158	88.4%
Waterville	1,894	1,361,257	89,723	1,450,980	1,229,980	102,496	1,332,476	-8.2%	1,497,787	89.0%
Gem Lake	454	328,475	---	328,475	393,924	---	393,924	19.9%	440,343	89.5%
Le Sueur	4,091	1,237,453	2,780,130	4,017,583	1,291,252	3,235,614	4,526,866	12.7%	5,031,085	90.0%
Wyoming	8,037	4,433,905	151,472	4,585,377	3,353,328	168,726	3,522,054	-23.2%	3,905,858	90.2%
Madison	1,459	914,210	1,090,430	2,004,640	861,589	790,772	1,652,361	-17.6%	1,830,107	90.3%
Janesville	2,322	1,091,079	367,912	1,458,991	1,031,119	295,027	1,326,146	-9.1%	1,462,700	90.7%
Oak Park Heights	4,801	4,771,270	(373,595)	4,397,675	5,062,334	(373,055)	4,689,279	6.6%	5,126,103	91.5%
Mazeppa	876	354,531	188,534	543,065	354,139	249,252	603,391	11.1%	659,287	91.5%
Park Rapids	4,136	2,917,113	268,900	3,186,013	2,955,976	256,764	3,212,740	0.8%	3,490,700	92.0%
Saint Bonifacius	2,328	1,019,592	---	1,019,592	1,059,776	---	1,059,776	3.9%	1,151,356	92.0%
Lewisville	243	168,237	21,032	189,269	124,973	17,829	142,802	-24.6%	154,904	92.2%
Skyline	279	91,455	---	91,455	82,645	---	82,645	-9.6%	89,528	92.3%
Shorewood	7,693	4,029,572	89,062	4,118,634	4,261,500	15,163	4,276,663	3.8%	4,591,509	93.1%
Falcon Heights	5,479	1,828,155	321,089	2,149,244	2,007,462	333,318	2,340,780	8.9%	2,509,557	93.3%
Rice Lake	4,103	897,335	211,915	1,109,250	726,455	249,975	976,430	-12.0%	1,041,632	93.7%
Oklee	428	283,582	9,586	293,168	343,313	26,066	369,379	26.0%	393,103	94.0%
Maple Plain	1,864	1,135,119	728,763	1,863,882	1,088,571	642,386	1,730,957	-7.1%	1,841,848	94.0%
Milaca	2,895	1,832,439	---	1,832,439	1,889,862	---	1,889,862	3.1%	2,007,226	94.2%
Fertile	848	836,695	(67,776)	768,919	727,288	(67,908)	659,380	-14.2%	698,776	94.4%
Lowry	310	181,862	31,023	212,885	169,830	37,856	207,686	-2.4%	216,456	95.9%
Fairmont	10,307	7,249,714	838,570	8,088,284	7,863,525	904,597	8,768,122	8.4%	9,117,952	96.2%
Arlington	2,230	1,016,886	563,999	1,580,885	1,124,716	506,757	1,631,473	3.2%	1,684,917	96.8%
Watertown	4,654	1,611,363	496,051	2,107,414	1,670,189	444,674	2,114,863	0.4%	2,175,239	97.2%
Goodview	4,168	1,416,274	84,173	1,500,447	1,611,826	128,089	1,739,915	16.0%	1,785,268	97.5%
Detroit Lakes	9,475	4,651,137	2,633,178	7,284,315	5,079,594	2,709,458	7,789,052	6.9%	7,945,735	98.0%
Mayer	2,295	852,150	---	852,150	871,311	---	871,311	2.2%	885,681	98.4%
Dodge Center	2,764	1,410,883	200,773	1,611,656	1,591,603	338,095	1,929,698	19.7%	1,932,617	99.8%
Okabena	202	92,308	---	92,308	125,748	---	125,748	36.2%	125,761	100.0%
Pine City	3,261	1,472,514	292,994	1,765,508	1,631,742	317,075	1,948,817	10.4%	1,910,007	102.0%
Perham	3,388	873,608	2,408,907	3,282,515	891,666	2,352,790	3,244,456	-1.2%	3,169,084	102.4%
Karlstad	753	554,282	132,921	687,203	509,562	179,590	689,152	0.3%	669,986	102.9%
Lancaster	330	278,970	91,984	370,954	278,442	88,015	366,457	-1.2%	355,245	103.2%
Lake Benton	672	411,385	286,875	698,260	290,563	385,342	675,905	-3.2%	650,312	103.9%

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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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Hibbing	16,353	17,328,206	112,228	17,440,434	18,657,072	104,239	18,761,311	7.6%	17,961,764	104.5%
Littlefork	616	376,466	437,651	814,117	430,866	411,181	842,047	3.4%	803,865	104.7%
East Gull Lake	1,034	430,392	13,840	444,232	436,317	15,020	451,337	1.6%	430,371	104.9%
Greenbush	713	425,156	314,955	740,111	453,116	258,059	711,175	-3.9%	676,876	105.1%
Hoffman	656	370,410	101,937	472,347	343,111	137,612	480,723	1.8%	456,169	105.4%
Tyler	1,119	640,077	(24,135)	615,942	847,876	36,380	884,256	43.6%	833,976	106.0%
Scandia	4,129	1,701,596	9,745	1,711,341	1,629,410	26,466	1,655,876	-3.2%	1,544,282	107.2%
Lake Elmo	10,521	3,699,133	4,486	3,703,619	4,756,695	32,662	4,789,357	29.3%	4,369,288	109.6%
Mendota Heights	11,392	7,957,881	465,990	8,423,871	8,547,928	605,204	9,153,132	8.7%	8,350,101	109.6%
Saint Augusta	3,563	928,350	(40,424)	887,926	1,069,469	(16,180)	1,053,289	18.6%	959,245	109.8%
Deephaven	3,878	3,188,795	---	3,188,795	3,314,479	---	3,314,479	3.9%	3,009,088	110.1%
Ceylon	338	408,818	---	408,818	283,580	---	283,580	-30.6%	257,268	110.2%
Nicollet	1,140	351,290	---	351,290	371,712	---	371,712	5.8%	337,218	110.2%
Hilltop	794	1,092,143	---	1,092,143	1,079,558	---	1,079,558	-1.2%	978,177	110.4%
Sebeka	692	618,261	---	618,261	686,978	---	686,978	11.1%	619,209	110.9%
Monticello	13,782	6,918,224	5,446,117	12,364,341	6,984,828	5,248,616	12,233,444	-1.1%	10,968,783	111.5%
Mounds View	13,328	9,476,539	---	9,476,539	9,540,534	---	9,540,534	0.7%	8,552,754	111.5%
Lewiston	1,523	599,381	576,293	1,175,674	707,929	661,397	1,369,326	16.5%	1,223,147	112.0%
Blackduck	840	319,381	577,532	896,913	372,375	289,172	661,547	-26.2%	590,652	112.0%
Sartell	18,754	4,050,948	4,339,679	8,390,627	4,169,799	3,459,460	7,629,259	-9.1%	6,738,811	113.2%
Lake City	5,179	2,137,231	79,821	2,217,052	6,291,575	(148,239)	6,143,336	177.1%	5,415,532	113.4%
Harmony	1,026	823,550	619,374	1,442,924	692,625	676,222	1,368,847	-5.1%	1,200,432	114.0%
Hinckley	1,902	1,490,909	---	1,490,909	1,516,683	---	1,516,683	1.7%	1,319,649	114.9%
Minnesota Lake	662	396,811	(69,568)	327,243	518,021	40,246	558,267	70.6%	485,586	115.0%
New Prague	8,056	5,079,853	90,037	5,169,890	5,065,352	104,298	5,169,650	-0.0%	4,477,980	115.4%
Windom	4,539	3,016,652	2,213,743	5,230,395	3,365,229	2,525,291	5,890,520	12.6%	5,068,672	116.2%
Grant	4,105	1,321,067	---	1,321,067	1,597,859	---	1,597,859	21.0%	1,368,493	116.8%
Herman	433	613,827	79,575	693,402	505,858	69,458	575,316	-17.0%	490,333	117.3%
Darfur	102	214,670	---	214,670	164,321	---	164,321	-23.5%	139,203	118.0%
Sauk Centre	4,554	1,715,381	1,918,597	3,633,978	1,925,183	2,477,221	4,402,404	21.1%	3,725,343	118.2%
Madelia	2,302	2,587,059	---	2,587,059	2,607,964	---	2,607,964	0.8%	2,205,209	118.3%
Eagle Bend	519	485,443	40,549	525,992	444,083	135,502	579,585	10.2%	489,817	118.3%
Dilworth	4,514	2,566,983	---	2,566,983	2,665,393	---	2,665,393	3.8%	2,238,249	119.1%
Belle Plaine	7,408	3,778,288	968,656	4,746,944	3,870,798	1,000,026	4,870,824	2.6%	4,090,024	119.1%
Frost	186	250,570	5,136	255,706	254,742	5,141	259,883	1.6%	217,926	119.3%
Howard Lake	2,082	2,154,042	(91,068)	2,062,974	2,240,417	69,499	2,309,916	12.0%	1,927,771	119.8%
Hector	1,076	1,067,009	635,292	1,702,301	1,117,532	118,139	1,235,671	-27.4%	1,023,841	120.7%
Racine	446	223,943	---	223,943	215,704	---	215,704	-3.7%	178,519	120.8%
Orono**	8,102	---	---	---	4,336,396	---	4,336,396	---	7,881,352	55.0%
Alberta	111	89,954	---	89,954	94,191	---	94,191	4.7%	76,386	123.3%
Dundee	65	61,799	---	61,799	61,207	---	61,207	-1.0%	49,582	123.4%
Appleton	1,356	1,964,383	345,650	2,310,033	2,161,164	381,452	2,542,616	10.1%	2,058,909	123.5%
Barrett	414	609,704	---	609,704	552,357	---	552,357	-9.4%	446,328	123.8%
Dundas	1,571	980,088	228,729	1,208,817	1,285,658	191,514	1,477,172	22.2%	1,189,250	124.2%

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Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Little Falls	8,934	1,525,413	5,220,272	6,745,685	1,552,574	5,558,309	7,110,883	5.4%	5,720,728	124.3%
Eveleth	3,609	5,486,057	277,512	5,763,569	5,962,434	296,650	6,259,084	8.6%	5,022,241	124.6%
Scanlon	992	532,605	---	532,605	569,577	---	569,577	6.9%	456,394	124.8%
Milroy	246	224,959	139,424	364,383	169,149	164,479	333,628	-8.4%	266,020	125.4%
Babbitt	1,454	2,858,328	330,008	3,188,336	2,520,771	251,061	2,771,832	-13.1%	2,200,835	125.9%
Gaylord	2,282	1,563,410	1,033,526	2,596,936	1,653,942	873,550	2,527,492	-2.7%	1,992,701	126.8%
Circle Pines	5,076	3,504,325	(383,922)	3,120,403	3,639,806	(333,570)	3,306,236	6.0%	2,580,025	128.1%
Annandale	3,374	1,660,596	569,897	2,230,493	1,862,409	575,968	2,438,377	9.3%	1,902,488	128.2%
Zimmerman	5,734	2,177,997	226,530	2,404,527	2,437,927	175,895	2,613,822	8.7%	2,030,315	128.7%
Elysian	712	710,795	28,912	739,707	760,075	43,885	803,960	8.7%	623,973	128.8%
Silver Bay	1,823	2,092,346	1,149,361	3,241,707	2,169,468	1,260,790	3,430,258	5.8%	2,660,940	128.9%
Mountain Lake	2,108	1,680,104	883,244	2,563,348	1,494,507	885,087	2,379,594	-7.2%	1,843,767	129.1%
Rushmore	338	249,403	105,121	354,524	260,404	123,137	383,541	8.2%	295,148	129.9%
Gibbon	777	750,732	---	750,732	835,845	---	835,845	11.3%	641,839	130.2%
Lonsdale	4,128	2,250,923	---	2,250,923	2,833,111	---	2,833,111	25.9%	2,154,917	131.5%
Grygla	229	92,202	130,068	222,270	126,444	156,870	283,314	27.5%	213,635	132.6%
Mapleton	1,735	1,223,826	219,749	1,443,575	1,277,338	77,952	1,355,290	-6.1%	1,016,741	133.3%
Waverly	1,528	1,346,368	(89,088)	1,257,280	1,498,196	(91,840)	1,406,356	11.9%	1,041,179	135.1%
Balaton	630	357,496	268,620	626,116	518,545	323,990	842,535	34.6%	620,815	135.7%
Lakefield	1,708	1,580,548	551,510	2,132,058	1,703,155	526,679	2,229,834	4.6%	1,639,075	136.0%
Sandstone	2,685	1,349,671	28,314	1,377,985	1,396,525	(14,396)	1,382,129	0.3%	1,011,192	136.7%
Medford	1,284	683,790	18,286	702,076	834,864	18,427	853,291	21.5%	623,111	136.9%
Twin Valley	797	475,755	78,420	554,175	578,359	119,300	697,659	25.9%	506,204	137.8%
Red Wing	16,522	22,667,149	758,125	23,425,274	24,402,149	703,563	25,105,712	7.2%	18,210,425	137.9%
Callaway	231	151,899	538,909	690,808	168,470	403,622	572,092	-17.2%	414,891	137.9%
Dawson	1,455	506,732	1,592,391	2,099,123	563,091	1,619,481	2,182,572	4.0%	1,552,619	140.6%
Paynesville	2,513	1,598,245	1,171,060	2,769,305	1,772,457	1,177,523	2,949,980	6.5%	2,091,965	141.0%
Jeffers	349	319,403	86,225	405,628	234,132	108,480	342,612	-15.5%	242,002	141.6%
Cologne	1,841	2,320,054	---	2,320,054	1,895,572	---	1,895,572	-18.3%	1,331,193	142.4%
Cottonwood	1,237	647,330	542,921	1,190,251	410,849	664,668	1,075,517	-9.6%	754,799	142.5%
Franklin	474	400,506	---	400,506	489,416	---	489,416	22.2%	339,573	144.1%
New London	1,390	887,770	681,592	1,569,362	942,504	578,324	1,520,828	-3.1%	1,045,468	145.5%
Rushford Village	841	646,824	208,537	855,361	358,713	209,830	568,543	-33.5%	388,339	146.4%
Frazee	1,405	780,927	331,926	1,112,853	770,005	462,132	1,232,137	10.7%	840,753	146.6%
Zumbrota	3,463	2,263,645	1,541,415	3,805,060	2,186,650	1,228,732	3,415,382	-10.2%	2,315,098	147.5%
Ogilvie	358	345,174	---	345,174	359,576	---	359,576	4.2%	241,905	148.6%
Wood Lake	417	259,392	121,712	381,104	273,332	137,752	411,084	7.9%	275,737	149.1%
Lake Wilson	241	104,411	116,329	220,740	121,021	126,991	248,012	12.4%	165,700	149.7%
Halstad	581	575,413	---	575,413	591,216	---	591,216	2.7%	388,011	152.4%
Plato	302	321,948	53,834	375,782	310,921	75,942	386,863	2.9%	252,570	153.2%
Cosmos	453	842,894	17,027	859,921	690,335	11,437	701,772	-18.4%	457,468	153.4%
Garvin	135	197,858	27,947	225,805	207,091	(1,250)	205,841	-8.8%	134,080	153.5%
Sturgeon Lake	427	230,051	---	230,051	342,291	---	342,291	48.8%	220,625	155.1%
Fisher	429	361,428	---	361,428	376,834	---	376,834	4.3%	242,726	155.3%

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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			
Kellogg	450	328,496	84,867	413,363	362,735	120,637	483,372	16.9%	310,939	155.5%
Raymond	761	245,676	302,332	548,008	289,644	372,097	661,741	20.8%	422,513	156.6%
Oronoco	1,503	954,544	27,064	981,608	1,088,972	97,013	1,185,985	20.8%	756,320	156.8%
Trimont	709	786,104	389,859	1,175,963	649,966	392,980	1,042,946	-11.3%	658,777	158.3%
Lake Crystal	2,545	3,261,295	182,705	3,444,000	3,193,136	182,572	3,375,708	-2.0%	2,115,156	159.6%
Brooten	747	651,363	42,945	694,308	713,022	42,935	755,957	8.9%	472,974	159.8%
Bertha	486	306,065	198,124	504,189	377,708	163,891	541,599	7.4%	338,695	159.9%
Sherburn	1,053	1,862,204	(147,744)	1,714,460	1,470,253	---	1,470,253	-14.2%	912,340	161.2%
Eyota	1,973	899,707	454,905	1,354,612	1,008,008	385,878	1,393,886	2.9%	863,079	161.5%
Watson	192	208,823	---	208,823	211,203	---	211,203	1.1%	130,713	161.6%
Rushford	1,770	664,643	123,088	787,731	768,684	1,244,113	2,012,797	155.5%	1,239,515	162.4%
Middle River	309	208,940	160,811	369,751	233,754	175,294	409,048	10.6%	249,997	163.6%
Edgerton	1,122	747,886	518,228	1,266,114	837,172	524,403	1,361,575	7.5%	830,768	163.9%
Adrian	1,256	810,409	372,977	1,183,386	996,760	364,877	1,361,637	15.1%	830,540	163.9%
Buhl	980	1,156,339	110,540	1,266,879	1,293,192	102,975	1,396,167	10.2%	845,645	165.1%
Willmar	20,096	13,401,500	12,343,139	25,744,639	12,857,239	11,975,909	24,833,148	-3.5%	14,851,775	167.2%
Mantorville	1,222	806,634	227,525	1,034,159	828,444	240,047	1,068,491	3.3%	635,694	168.1%
Beaver Bay	180	326,772	---	326,772	434,701	---	434,701	33.0%	257,210	169.0%
Belview	362	387,096	6,967	394,063	437,980	39,846	477,826	21.3%	281,679	169.6%
Crookston	8,021	4,383,862	8,206,705	12,590,567	4,402,460	9,349,942	13,752,402	9.2%	8,098,481	169.8%
Grand Meadow	1,211	530,601	784,193	1,314,794	568,528	791,921	1,360,449	3.5%	798,146	170.5%
Ormsby	127	164,748	---	164,748	162,034	---	162,034	-1.6%	92,480	175.2%
Lismore	230	248,903	109,850	358,753	244,357	130,050	374,407	4.4%	212,980	175.8%
Battle Lake	936	1,019,859	205,732	1,225,591	1,211,184	220,305	1,431,489	16.8%	802,680	178.3%
Morton	371	735,698	---	735,698	897,192	---	897,192	22.0%	501,817	178.8%
Bethel	505	483,573	---	483,573	532,430	---	532,430	10.1%	293,204	181.6%
Prinsburg	501	899,084	---	899,084	892,951	---	892,951	-0.7%	484,959	184.1%
Arco	75	83,876	33,370	117,246	111,155	29,474	140,629	19.9%	75,749	185.7%
Good Thunder	529	861,131	42,107	903,238	760,832	173,098	933,930	3.4%	502,332	185.9%
Butterfield	572	461,453	187,555	649,008	437,595	176,896	614,491	-5.3%	330,429	186.0%
Wykoff	442	513,382	92,795	606,177	378,613	92,361	470,974	-22.3%	252,588	186.5%
Jackson	3,407	5,897,474	---	5,897,474	5,586,599	(36,647)	5,549,952	-5.9%	2,975,093	186.5%
Mahtomedi	8,040	3,883,943	978,950	4,862,893	6,147,282	1,039,462	7,186,744	47.8%	3,803,001	189.0%
Wabasso	693	646,252	860,425	1,506,677	705,607	661,262	1,366,865	-9.3%	719,942	189.9%
Grove City	620	696,153	---	696,153	849,344	---	849,344	22.0%	446,957	190.0%
Wilmont	341	283,040	127,248	410,288	312,100	136,215	448,315	9.3%	230,270	194.7%
Maple Lake	2,164	1,611,011	977,446	2,588,457	1,759,588	1,180,361	2,939,949	13.6%	1,501,983	195.7%
Rockville	2,570	1,267,370	33,567	1,300,937	1,563,926	36,132	1,600,058	23.0%	816,818	195.9%
Fountain	417	232,748	104,110	336,858	251,702	151,069	402,771	19.6%	204,325	197.1%
Heron Lake	672	751,224	371,158	1,122,382	789,363	333,350	1,122,713	0.0%	565,876	198.4%
Villard	254	324,598	(66,982)	257,616	378,694	(17,524)	361,170	40.2%	181,572	198.9%
Madison Lake	1,216	1,009,852	1,155,961	2,165,813	1,026,317	756,402	1,782,719	-17.7%	895,934	199.0%
Stacy	1,524	784,652	72,333	856,985	976,615	111,098	1,087,713	26.9%	544,503	199.8%
Morgan	864	1,376,159	73,147	1,449,306	1,519,286	76,700	1,595,986	10.1%	787,363	202.7%

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Name of City	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Pelican Rapids	2,525	3,053,861	180,182	3,234,043	3,423,679	126,346	3,550,025	9.8%	1,741,849	203.8%
Kandiyohi	477	476,361	---	476,361	623,413	---	623,413	30.9%	305,523	204.0%
Avon	1,639	2,249,662	383,321	2,632,983	2,325,806	477,680	2,803,486	6.5%	1,355,819	206.8%
Clara City	1,318	1,605,267	535,306	2,140,573	1,635,336	582,467	2,217,803	3.6%	1,068,105	207.6%
Williams	177	230,118	158,120	388,238	192,948	162,070	355,018	-8.6%	170,888	207.7%
Dunnell	163	270,686	65,283	335,969	289,225	67,026	356,251	6.0%	170,103	209.4%
Grand Marais	1,410	4,049,874	296,243	4,346,117	4,614,522	273,743	4,888,265	12.5%	2,327,110	210.1%
Badger	362	465,032	17,957	482,989	525,539	(1,112)	524,427	8.6%	242,525	216.2%
Ulen	554	604,905	---	604,905	688,089	---	688,089	13.8%	315,877	217.8%
Eagle Lake	3,137	2,798,242	---	2,798,242	3,027,442	---	3,027,442	8.2%	1,384,905	218.6%
Chokio	389	575,265	80,320	655,585	554,612	82,520	637,132	-2.8%	291,342	218.7%
Kasota	679	804,995	---	804,995	810,866	---	810,866	0.7%	363,253	223.2%
Atwater	1,127	1,232,570	(1,520)	1,231,050	1,458,707	---	1,458,707	18.5%	647,738	225.2%
Chisholm	4,937	10,332,406	---	10,332,406	11,285,061	---	11,285,061	9.2%	4,880,347	231.2%
Verndale	581	704,221	115,693	819,914	775,545	123,677	899,222	9.7%	385,507	233.3%
Welcome	647	1,484,194	69,469	1,553,663	1,444,316	---	1,444,316	-7.0%	616,842	234.1%
Ruthton	212	395,183	105,039	500,222	371,640	56,941	428,581	-14.3%	180,367	237.6%
Richmond	1,478	1,600,082	67,340	1,667,422	1,705,133	84,948	1,790,081	7.4%	749,367	238.9%
Askov	349	562,009	---	562,009	606,627	---	606,627	7.9%	252,569	240.2%
Montrose	3,247	1,055,006	983,216	2,038,222	1,135,326	1,289,218	2,424,544	19.0%	1,007,801	240.6%
Columbus	3,950	1,329,278	2,368,983	3,698,261	2,450,484	2,962,155	5,412,639	46.4%	2,248,518	240.7%
Freeport	685	568,088	192,940	761,028	629,615	357,060	986,675	29.7%	409,822	240.8%
Stewart	544	1,146,683	---	1,146,683	1,250,487	34,705	1,285,192	12.1%	532,347	241.4%
Danvers	95	306,702	---	306,702	301,466	---	301,466	-1.7%	124,052	243.0%
Saint Hilaire	270	388,354	---	388,354	410,989	---	410,989	5.8%	167,087	246.0%
Darwin	355	257,941	20,250	278,191	253,411	21,378	274,789	-1.2%	110,089	249.6%
Bluffton	216	125,661	---	125,661	260,229	---	260,229	107.1%	104,065	250.1%
Bigelow	234	154,375	59,196	213,571	209,090	71,611	280,701	31.4%	112,042	250.5%
Pillager	489	585,889	125,809	711,698	742,707	118,971	861,678	21.1%	343,247	251.0%
Cook	547	1,932,836	651,337	2,584,173	2,013,226	661,912	2,675,138	3.5%	1,064,350	251.3%
Winger	215	322,317	---	322,317	335,310	---	335,310	4.0%	132,652	252.8%
Worthington	13,510	7,774,705	15,643,516	23,418,221	6,283,126	15,851,888	22,135,014	-5.5%	8,751,884	252.9%
Milan	349	594,704	78,685	673,389	595,911	94,324	690,235	2.5%	272,297	253.5%
Bayport	3,893	5,701,064	1,514,064	7,215,532	5,736,563	1,734,660	7,471,223	3.5%	2,933,757	254.7%
Foley	2,732	2,645,393	862,399	3,507,792	2,735,876	1,034,324	3,770,200	7.5%	1,479,467	254.8%
Vernon Center	303	781,852	---	781,852	785,501	---	785,501	0.5%	306,707	256.1%
Truman	1,058	805,716	271,791	1,077,507	2,152,661	316,091	2,468,752	129.1%	959,002	257.4%
Upsala	429	778,949	8,227	787,176	863,779	(8,220)	855,559	8.7%	331,881	257.8%
Rockford	4,390	1,253,911	4,076,983	5,330,894	1,425,834	4,234,856	5,660,690	6.2%	2,181,444	259.5%
Dovray	55	119,740	61,196	180,936	136,562	54,725	191,287	5.7%	72,874	262.5%
Courtland	666	286,307	173,331	459,638	539,003	33,244	572,247	24.5%	213,401	268.2%
Spicer	1,217	1,052,486	1,526,294	2,578,780	1,033,679	1,585,458	2,619,137	1.6%	967,001	270.9%
Mahnomen	1,228	2,266,359	---	2,266,359	2,501,934	---	2,501,934	10.4%	916,086	273.1%
Newfolden	379	390,663	34,473	425,136	459,519	62,476	521,995	22.8%	190,835	273.5%

*Reported on a GAAP basis in 2017; reported on a cash basis in 2018.

**The 2017 fund balance data for the Cities of Kennedy, Orono, and Waubun is not included because the cities did meet reporting requirements in 2017.

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	Population	December 31, 2017			December 31, 2018			2017/2018 Percent Change	2018 Total Current Expenditures	2018 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			
Revere	92	119,367	---	119,367	148,692	---	148,692	24.6%	54,135	274.7%
Waubun**	407	---	---	---	449,902	---	449,902	---%	197,474	227.8%
Minnesota City	189	172,539	---	172,539	182,508	---	182,508	5.8%	65,963	276.7%
Dover	759	501,098	170,901	671,999	656,913	232,786	889,699	32.4%	317,173	280.5%
Alpha	110	258,395	33,108	291,503	249,064	73,724	322,788	10.7%	110,523	292.1%
Ottertail	640	1,260,359	93,065	1,353,424	1,367,591	32,883	1,400,474	3.5%	472,297	296.5%
Browerville	789	928,523	172,381	1,100,904	1,022,099	200,771	1,222,870	11.1%	396,304	308.6%
Delavan	165	567,316	---	567,316	638,080	---	638,080	12.5%	205,726	310.2%
Chandler	255	194,108	317,528	511,636	228,376	377,135	605,511	18.3%	193,126	313.5%
Jasper	595	1,162,244	307,967	1,470,211	1,186,200	303,133	1,489,333	1.3%	472,623	315.1%
Crosslake	2,275	8,736,895	---	8,736,895	7,967,233	---	7,967,233	-8.8%	2,434,222	327.3%
Hills	668	360,448	521,084	881,532	408,185	561,302	969,487	10.0%	288,870	335.6%
Underwood	360	426,619	25,272	451,891	503,016	66,296	569,312	26.0%	167,051	340.8%
Plummer	298	548,630	44,900	593,530	610,900	55,356	666,256	12.3%	187,979	354.4%
Pennock	513	543,741	63,732	607,473	631,965	68,245	700,210	15.3%	197,344	354.8%
Granada	272	328,503	76,250	404,753	322,045	78,974	401,019	-0.9%	110,927	361.5%
Walnut Grove	818	1,143,082	313,615	1,456,697	1,285,320	336,291	1,621,611	11.3%	446,757	363.0%
Clarissa	663	674,386	83,738	758,124	865,288	280,032	1,145,320	51.1%	309,355	370.2%
Northrop	208	540,281	---	540,281	555,358	---	555,358	2.8%	127,239	436.5%
Easton	189	762,493	---	762,493	815,432	---	815,432	6.9%	175,323	465.1%
Hancock	763	1,135,350	115,078	1,250,428	1,269,341	119,388	1,388,729	11.1%	284,251	488.6%
Stockton	721	522,954	303,793	826,747	630,669	366,810	997,479	20.7%	200,361	497.8%
Bricelyn	346	1,122,724	---	1,122,724	1,176,789	---	1,176,789	4.8%	220,358	534.0%
Harris	1,158	1,558,709	3,681	1,562,390	1,798,223	3,681	1,801,904	15.3%	299,213	602.2%
Benson	3,156	1,699,672	1,148,685	2,848,357	1,462,615	21,067,608	22,530,223	691.0%	3,153,813	714.4%
Total	4,537,341	\$1,525,741,801	\$511,906,504	\$2,037,648,305	\$1,573,496,708	\$546,315,788	\$2,119,812,496	4.0%	\$3,982,870,916	53.2%

*Reported on a GAAP basis in 2017; reported on a cash basis in 2018.

**The 2017 fund balance data for the Cities of Kennedy, Orono, and Waubun is not included because the cities did meet reporting requirements in 2017.

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ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Ada														
Light	1,726,953	1,227,787	499,166	---	---	499,166	---	---	---	---	21,065	---	---	---
Liquor	492,789	535,140	(42,351)	---	---	(42,351)	---	---	---	68,000	43,371	---	---	---
Water and Sewer [3]	770,642	510,607	260,035	---	63,611	196,424	---	---	---	---	---	---	63,611	383,000
Total	2,990,384	2,273,534	716,850	---	63,611	653,239	---	---	---	68,000	64,436	---	63,611	383,000
Adams														
Nursing Home [14]	4,260,616	4,121,494	139,122	30,931	37,365	132,688	---	---	---	(21,600)	77,152	---	37,365	84,044
Sewer	89,874	175,165	(85,291)	---	---	(85,291)	---	---	---	(44,808)	3,694	---	---	---
Water	107,875	155,871	(47,996)	285	---	(47,711)	---	---	---	8,000	---	---	---	---
Total	4,458,365	4,452,530	5,835	31,216	37,365	(314)	---	---	---	(58,408)	80,846	---	37,365	84,044
Adrian														
Adrian Country Living Cottages	994,524	839,056	155,468	8,359	75,316	88,511	---	---	---	3,780	---	---	75,316	60,000
Ambulance	102,971	126,187	(23,216)	12,566	---	(10,650)	---	---	---	(8,450)	3,233	---	---	---
Arnold Memorial Health Care Center	---	2,059	(2,059)	34	---	(2,025)	---	---	---	6,048	---	---	---	---
Electric	1,636,065	1,444,294	191,771	10,265	---	202,036	---	---	---	119,679	10,806	---	---	---
Refuse	124,957	122,848	2,109	297	---	2,406	---	---	---	---	---	---	---	---
Sewer	136,200	119,707	16,493	3,666	---	20,159	---	---	---	4,217	---	---	---	---
Water	256,806	188,718	68,088	8,276	---	76,364	---	---	---	4,118	33,918	---	---	---
Total	3,251,523	2,842,869	408,654	43,463	75,316	376,801	---	---	---	129,392	47,957	---	75,316	60,000
Afton														
Sewer	29,850	570,519	(540,669)	15,013	---	(525,656)	15,000	---	---	---	---	---	---	---
Total	29,850	570,519	(540,669)	15,013	---	(525,656)	15,000	---	---	---	---	---	---	---
Aitkin														
Electric [29]	4,257,769	3,896,698	361,071	62,989	145,000	279,060	---	---	927	---	---	15,440	202	4,340
Liquor	1,142,189	1,092,138	50,051	23,222	---	73,273	---	---	---	75,000	1,180	---	---	---
Sewer [29]	547,669	347,825	199,844	---	199,844	---	---	---	---	---	---	---	---	---
Water [29]	314,394	246,234	68,160	---	71,090	(2,930)	---	---	---	---	---	---	---	---
Total	6,262,021	5,582,895	679,126	86,211	415,934	349,403	---	---	927	75,000	1,180	15,440	202	4,340

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Akeley														
Liquor	485,163	507,964	(22,801)	538	1,752	(24,015)	---	---	---	---	---	---	---	---
Park	105,055	81,765	23,290	29	---	23,319	---	---	---	---	5,469	---	---	---
Sewer	86,200	103,866	(17,666)	1,134	---	(16,532)	---	---	---	40,000	---	---	---	---
Water	114,571	127,002	(12,431)	10,362	21,495	(23,564)	---	---	---	(40,000)	---	---	21,495	40,000
Total	790,989	820,597	(29,608)	12,063	23,247	(40,792)	---	---	---	---	5,469	---	21,495	40,000
Albany														
Golf Course	504,093	578,978	(74,885)	23,757	1,128	(52,256)	---	---	---	---	6,320	---	---	---
Sewer	475,058	460,818	14,240	275,082	12,447	276,875	---	---	---	80,884	325,733	---	12,447	80,000
Water	655,842	436,455	219,387	130,143	57,129	292,401	---	---	---	50,710	228,078	---	41,672	261,000
Total	1,634,993	1,476,251	158,742	428,982	70,704	517,020	---	---	---	131,594	560,131	---	54,119	341,000
Albert Lea														
Housing and Redevelopment Authority [12] [29]	539,569	1,896,731	(1,357,162)	1,131,052	446	(226,556)	---	1,049,324	---	---	---	---	446	1,865
Port Authority - Real Estate [29]	748,948	1,196,111	(447,163)	63,874	244,404	(627,693)	---	---	---	---	1,917,098	1,961,202	244,404	142,907
Sewer	4,213,234	4,095,353	117,881	151,297	---	269,178	---	---	---	1,100,669	356,284	---	---	---
Solid Waste Management	143,682	103,827	39,855	42,571	---	82,426	---	---	---	75,596	---	---	---	---
Water	3,120,669	1,854,276	1,266,393	64,604	37,943	1,293,054	---	---	10,000	821,619	167,926	---	37,943	215,000
Total	8,766,102	9,146,298	(380,196)	1,453,398	282,793	790,409	---	1,049,324	10,000	1,997,884	2,441,308	1,961,202	282,793	359,772
Alberta														
Sewer	11,767	33,761	(21,994)	4,092	---	(17,902)	---	---	---	---	---	---	---	---
Water	33,525	36,378	(2,853)	1,294	8,075	(9,634)	1,285	---	---	(6,128)	---	---	8,075	12,000
Total	45,292	70,139	(24,847)	5,386	8,075	(27,536)	1,285	---	---	(6,128)	---	---	8,075	12,000
Albertville														
Recycling	94,134	106,514	(12,380)	11,745	---	(635)	---	---	---	---	---	---	---	---
Sewer	868,027	777,808	90,219	80,140	40,610	129,749	---	---	---	---	443,316	---	40,610	265,900
Storm Water	211,420	265,413	(53,993)	16,643	6,611	(43,961)	---	---	---	---	---	---	6,611	70,000
Water	351,084	408,527	(57,443)	29,192	2,624	(30,875)	---	---	---	---	---	---	2,624	9,100
Total	1,524,665	1,558,262	(33,597)	137,720	49,845	54,278	---	---	---	---	443,316	---	49,845	345,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Alden														
Garbage [0]	51,646	49,658	1,988	815	---	2,803	---	---	---	---	---	---	---	---
Sewer [0]	62,094	41,054	21,040	1,564	1,410	21,194	---	---	---	---	131,703	---	1,410	---
Water [0]	72,246	72,059	187	1,098	---	1,285	---	443,062	---	---	452,307	443,062	---	---
Total	185,986	162,771	23,215	3,477	1,410	25,282	---	443,062	---	---	584,010	443,062	1,410	---
Alexandria														
Electric [29]	26,087,501	22,744,798	3,342,703	195,611	1,183,978	2,354,336	---	---	---	---	2,927,307	---	172,719	795,000
Fiber Optics [29]	456,284	317,636	138,648	21,021	---	159,669	---	---	---	---	113,310	---	---	---
Liquor	5,895,431	5,512,638	382,793	3,958	9,353	377,398	---	---	---	225,000	14,491	---	---	---
Water [29]	2,157,050	2,150,484	6,566	47,894	69,318	(14,858)	---	---	---	---	453,127	---	69,318	236,000
Total	34,596,266	30,725,556	3,870,710	268,484	1,262,649	2,876,545	---	---	---	225,000	3,508,235	---	242,037	1,031,000
Alpha														
Electric	145,919	129,724	16,195	7,798	1,026	22,967	---	---	---	6,785	---	---	---	---
Water and Sewer [3]	33,035	65,766	(32,731)	---	7,000	(39,731)	---	---	---	(2,270)	---	---	---	---
Total	178,954	195,490	(16,536)	7,798	8,026	(16,764)	---	---	---	4,515	---	---	---	---
Altura														
Liquor Store Building Lease [0]	---	78	(78)	1,471	---	1,393	---	---	---	---	---	---	---	---
Sewer [0]	63,639	86,415	(22,776)	720	---	(22,056)	---	---	---	---	---	---	---	---
Water [0]	63,230	77,328	(14,098)	717	---	(13,381)	---	---	---	---	---	---	---	---
Total	126,869	163,821	(36,952)	2,908	---	(34,044)	---	---	---	---	---	---	---	---
Alvarado														
Electric	458,895	374,155	84,740	24	---	84,764	---	---	---	130,877	---	---	---	---
Refuse	32,135	19,749	12,386	68	---	12,454	---	---	---	---	---	---	---	---
Sewer	55,855	34,034	21,821	123	831	21,113	---	---	---	---	---	---	831	36,655
Water	121,087	97,606	23,481	---	6,336	17,145	---	---	---	---	---	---	6,336	8,000
Total	667,972	525,544	142,428	215	7,167	135,476	---	---	---	130,877	---	---	7,167	44,655
Amboy														
Refuse Collection	39,944	39,517	427	68	---	495	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer Utility	138,258	219,757	(81,499)	1,405	---	(80,094)	---	---	---	---	---	---	---	---
Water Utility	82,917	117,007	(34,090)	2,859	---	(31,231)	---	---	---	(16,000)	19,890	---	---	---
Total	261,119	376,281	(115,162)	4,332	---	(110,830)	---	---	---	(16,000)	19,890	---	---	---
Andover														
Sewer	2,325,456	2,185,780	139,676	48,637	---	188,313	---	---	---	470,012	9,864	---	---	---
Storm Sewer	537,422	614,832	(77,410)	6,405	---	(71,005)	---	---	---	41,346	9,864	---	---	---
Water	3,061,920	2,250,133	811,787	62,595	72,454	801,928	---	---	---	(24,150)	54,264	---	72,454	685,000
Total	5,924,798	5,050,745	874,053	117,637	72,454	919,236	---	---	---	487,208	73,992	---	72,454	685,000
Annandale														
Refuse and Recycling	208,571	199,326	9,245	152	---	9,397	---	---	---	---	1,692	---	---	---
Sewer	1,219,482	1,247,494	(28,012)	1,175,538	212,218	935,308	---	---	---	112,600	16,501	---	193,605	920,000
Storm Utility	45,805	99,951	(54,146)	253	---	(53,893)	---	---	---	42,000	---	---	---	---
Water	565,694	449,951	115,743	543	42,493	73,793	---	---	---	100,400	16,094	3,396	42,493	226,000
Total	2,039,552	1,996,722	42,830	1,176,486	254,711	964,605	---	---	---	255,000	34,287	3,396	236,098	1,146,000
Anoka														
Electric	29,474,681	27,689,117	1,785,564	519,454	9,228	2,295,790	---	---	---	2,250,000	900,043	---	9,228	---
Golf	873,424	1,087,698	(214,274)	2,533	---	(211,741)	---	---	---	---	42,139	---	---	---
Liquor	4,247,545	4,078,686	168,859	25,307	---	194,166	---	---	---	60,000	10,830	---	---	---
Recycling	242,651	315,201	(72,550)	60,857	---	(11,693)	---	---	---	---	---	---	---	---
Refuse	94,732	101,636	(6,904)	2,089	---	(4,815)	---	---	---	---	---	---	---	---
Sewer	2,349,392	2,334,116	15,276	46,476	---	61,752	---	---	---	30,000	173,363	---	---	---
Storm Drainage	627,500	222,261	405,239	2,650	38,125	369,764	---	---	---	---	419,751	---	38,125	85,000
Water	1,814,740	1,428,895	385,845	226,863	---	612,708	---	---	---	40,000	244,500	---	---	---
Total	39,724,665	37,257,610	2,467,055	886,229	47,353	3,305,931	---	---	---	2,380,000	1,790,626	---	47,353	85,000
Apple Valley														
Cemetery	150,393	89,069	61,324	11,590	---	72,914	---	---	---	---	446,266	---	---	---
Golf	862,834	1,218,351	(355,517)	1,745	16,277	(370,049)	---	---	---	---	255,256	254,996	16,277	94,783
Liquor	9,445,281	8,334,098	1,111,183	49,418	20,955	1,139,646	---	---	---	630,000	159,978	---	20,955	1,120,000
Sport Arena	789,516	782,027	7,489	123,698	---	131,187	121,000	---	---	---	139,436	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Drainage	1,901,319	1,998,341	(97,022)	108,488	34,193	(22,727)	---	---	---	---	1,595,669	---	29,902	180,000
Street Light Utility	522,977	485,356	37,621	2,345	---	39,966	---	---	---	---	---	---	---	---
Water and Sewer [3]	10,352,835	9,040,542	1,312,293	223,180	184,725	1,350,748	---	---	---	687,600	3,763,640	379,941	184,725	385,000
Total	24,025,155	21,947,784	2,077,371	520,464	256,150	2,341,685	121,000	---	---	1,317,600	6,360,245	634,937	251,859	1,779,783
Appleton														
Appleton Area Health Services [14][29]	12,873,140	12,783,511	89,629	43,493	169,411	(36,289)	---	---	---	---	188,078	---	169,411	110,972
Liquor	527,479	502,432	25,047	---	892	24,155	---	---	---	---	80,863	---	---	---
Water, Sewer, and Garbage [1]	520,529	830,252	(309,723)	75,820	17,033	(250,936)	73,192	---	---	---	23,712	---	15,529	136,000
Total	13,921,148	14,116,195	(195,047)	119,313	187,336	(263,070)	73,192	---	---	---	292,653	---	184,940	246,972
Arco														
Sewer	16,899	14,196	2,703	57	---	2,760	---	---	---	---	---	---	---	---
Water and Garbage [2]	14,930	14,115	815	63	---	878	---	---	---	---	---	---	---	---
Total	31,829	28,311	3,518	120	---	3,638	---	---	---	---	---	---	---	---
Arden Hills														
Recycling	134,228	168,145	(33,917)	25,795	---	(8,122)	---	---	---	---	---	---	---	---
Sewer	1,769,466	1,642,484	126,982	5,727	11,595	121,114	---	---	---	126,000	346,580	347,133	11,595	---
Surface Water Management	839,499	499,049	340,450	6,116	---	346,566	---	---	---	74,000	816,153	---	---	---
Water	2,256,859	2,072,789	184,070	30,162	74,570	139,662	---	---	500,000	100,000	2,387,967	2,231,889	74,570	---
Total	5,000,052	4,382,467	617,585	67,800	86,165	599,220	---	---	500,000	300,000	3,550,700	2,579,022	86,165	---
Argyle														
Gas	387,903	257,605	130,298	---	---	130,298	---	---	---	60,000	---	---	---	---
Refuse	80,629	88,993	(8,364)	---	---	(8,364)	---	---	---	(7,000)	---	---	---	---
Wastewater	70,399	118,984	(48,585)	2,168	---	(46,417)	---	---	---	(52,000)	---	---	---	---
Water	134,390	108,548	25,842	723	745	25,820	---	---	---	---	---	---	745	14,000
Total	673,321	574,130	99,191	2,891	745	101,337	---	---	---	1,000	---	---	745	14,000
Arlington														
Electric	1,681,970	1,823,851	(141,881)	7,584	20,978	(155,275)	---	---	486	---	48,136	---	20,978	40,000
Sewer	668,747	440,913	227,834	5,307	46,760	186,381	---	---	---	18,345	86,598	---	46,760	264,690

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water Drainage	93,032	37,369	55,663	116	16,971	38,808	---	---	---	---	50,237	---	16,971	37,700
Water	412,761	275,409	137,352	33,134	18,151	152,335	---	---	---	---	35,079	---	18,151	38,090
Total	2,856,510	2,577,542	278,968	46,141	102,860	222,249	---	---	486	18,345	220,050	---	102,860	380,480
Ashby														
Garbage [0]	67,534	75,318	(7,784)	181	---	(7,603)	---	---	---	---	---	---	---	---
Sewer	229,314	511,938	(282,624)	21,498	24,150	(285,276)	---	---	---	---	---	---	24,150	17,000
Storm Sewer [0]	11,140	10,929	211	26	---	237	---	---	---	---	---	---	---	---
Water [0]	191,732	92,856	98,876	2,012	25,675	75,213	---	---	---	---	---	---	25,675	48,000
Total	499,720	691,041	(191,321)	23,717	49,825	(217,429)	---	---	---	---	---	---	49,825	65,000
Askov														
Sewer	89,161	100,154	(10,993)	131	8,955	(19,817)	---	---	---	(24,990)	---	---	8,955	5,000
Water	71,140	122,500	(51,360)	10,198	520	(41,682)	---	---	10,000	9,810	---	---	520	26,000
Total	160,301	222,654	(62,353)	10,329	9,475	(61,499)	---	---	10,000	(15,180)	---	---	9,475	31,000
Atwater														
Economic Development Authority [29]	8,325	7,909	416	61	---	477	---	---	---	---	---	---	---	---
Sewer	85,195	68,910	16,285	57,092	16,097	57,280	43,876	---	---	---	---	1,860	16,097	78,222
Water	158,234	107,063	51,171	45,457	20,162	76,466	33,944	---	---	---	3,266	1,638	20,162	93,000
Total	251,754	183,882	67,872	102,610	36,259	134,223	77,820	---	---	---	3,266	3,498	36,259	171,222
Audubon														
Sewer	146,787	69,879	76,908	728	26,161	51,475	---	---	---	22,200	10,000	---	26,161	25,000
Water	171,490	117,908	53,582	405	25,145	28,842	---	---	---	17,200	7,144	17,183	25,145	62,000
Total	318,277	187,787	130,490	1,133	51,306	80,317	---	---	---	39,400	17,144	17,183	51,306	87,000
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitation	251,229	251,592	(363)	358	---	(5)	---	---	120	---	---	---	---	---
Wastewater	582,831	515,434	67,397	7,795	31,321	43,871	---	---	339	55,117	---	---	31,321	157,700
Water	285,239	265,061	20,178	783	23,286	(2,325)	---	---	339	(55,117)	---	---	23,286	30,300
Total	1,119,299	1,032,087	87,212	8,936	54,607	41,541	---	---	798	---	---	---	54,607	188,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Austin														
Central Office Cost Care [14][29]	415,882	351,684	64,198	342,184	303,730	102,652	338,409	---	---	4,723	---	---	---	---
Courtyard/Chauncey [14]	1,650,521	931,813	718,708	(7,736)	263,165	447,807	---	---	---	---	---	---	263,165	590,000
Electric	37,326,080	38,627,164	(1,301,084)	2,179,051	256,282	621,685	---	---	---	47,242	1,430,586	---	240,848	310,500
Gas	17,147,060	15,717,765	1,429,295	139,756	206,929	1,362,122	---	---	---	37,999	411,106	---	194,515	249,750
Pickett Place [14][29]	442,508	768,200	(325,692)	89,240	3,200	(239,652)	---	79,017	---	---	---	---	---	---
Port Authority Component Unit [29]	90,772	978,400	(887,628)	633,923	68,186	(321,891)	40,155	---	---	---	---	---	8,186	---
Scattered Sites [14][29]	226,955	453,112	(226,157)	83,093	---	(143,064)	---	62,271	---	---	---	---	---	---
Section 8 Voucher Program [14][29]	5,147	711,273	(706,126)	721,012	---	14,886	---	721,012	---	(4,723)	---	---	---	---
Sewer	5,668,653	5,060,745	607,908	158,887	96,410	670,385	---	---	---	---	908,135	---	96,410	800,000
Storm Water Utility District	684,338	356,731	327,607	107,428	---	435,035	---	---	---	---	505,494	---	---	---
Transitional Housing and CHIP Programs [14] [29]	19,680	24,786	(5,106)	71,662	78,332	(11,776)	---	---	---	---	---	---	---	---
Twin Towers [14][29]	756,048	1,279,332	(523,284)	304,366	2,771	(221,689)	---	899,073	---	---	---	---	---	---
Waste Transfer Station	42,672	43,992	(1,320)	2,493	---	1,173	---	---	---	---	---	---	---	---
Water	4,850,518	4,019,839	830,679	64,212	170,249	724,642	---	---	---	17,459	1,375,936	---	164,545	474,750
Total	69,326,834	69,324,836	1,998	4,889,571	1,449,254	3,442,315	378,564	1,761,373	---	102,700	4,631,257	---	967,669	2,425,000
Avoca														
A and I Fund	14,923	16,074	(1,151)	---	---	(1,151)	---	---	---	---	---	---	---	---
Liquor	273,743	236,982	36,761	10,890	2,566	45,085	---	---	---	23,722	12,842	---	---	---
Water and Sewer	30,300	66,177	(35,877)	27,852	16,363	(24,388)	---	---	2,000	---	---	---	16,363	7,800
Total	318,966	319,233	(267)	38,742	18,929	19,546	---	---	2,000	23,722	12,842	---	16,363	7,800
Avon														
Sewer	319,906	556,904	(236,998)	154,158	73,715	(156,555)	73,494	---	---	---	140,550	---	69,789	378,830
Water	223,251	193,322	29,929	48,922	36,311	42,540	27,391	---	---	40,900	8,100	---	33,126	65,838
Total	543,157	750,226	(207,069)	203,080	110,026	(114,015)	100,885	---	---	40,900	148,650	---	102,915	444,668
Babbitt														
Public Utility [3]	662,168	619,918	42,250	4,575	14,002	32,823	---	---	---	1,500	578,515	---	14,002	79,000
Sanitation	102,552	106,601	(4,049)	---	---	(4,049)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	764,720	726,519	38,201	4,575	14,002	28,774	---	---	---	1,500	578,515	---	14,002	79,000
Backus														
Senior Townhomes [16]	---	---	---	---	---	---	---	---	---	28,980	---	---	---	---
Sewer	83,750	129,898	(46,148)	3,349	15,172	(57,971)	---	---	---	---	---	---	15,172	12,000
Water	62,394	55,058	7,336	451	2,489	5,298	---	---	---	---	---	---	2,489	9,000
Total	146,144	184,956	(38,812)	3,800	17,661	(52,673)	---	---	---	28,980	---	---	17,661	21,000
Badger														
Refuse	47,541	44,610	2,931	---	---	2,931	---	---	---	---	---	---	---	---
Sewer	58,507	49,652	8,855	234	1,162	7,927	---	---	---	---	---	---	1,162	3,000
Water	101,676	69,411	32,265	2,580	3,486	31,359	---	---	---	---	43,318	---	3,486	9,000
Total	207,724	163,673	44,051	2,814	4,648	42,217	---	---	---	---	43,318	---	4,648	12,000
Bagley														
Liquor	1,455,890	1,358,432	97,458	585	29,421	68,622	---	---	---	30,000	14,118	---	29,421	30,000
Public Utilities Commission [9][31]	4,456,877	4,143,568	313,309	52,372	69,136	296,545	---	---	6,828	(175,371)	1,344,246	1,794,726	51,886	1,136,851
Total	5,912,767	5,502,000	410,767	52,957	98,557	365,167	---	---	6,828	(145,371)	1,358,364	1,794,726	81,307	1,166,851
Balaton														
Colonial Manor Nursing Home [29]	2,779,608	2,779,446	162	---	---	162	---	---	---	---	---	---	---	---
Garbage	50,594	45,814	4,780	660	120	5,320	---	---	28	---	763	---	---	---
Lakeview Senior Housing [29]	410,103	476,569	(66,466)	---	---	(66,466)	---	---	---	---	---	---	---	---
Liquor	337,436	336,809	627	4,969	120	5,476	---	---	321	1	766	---	---	---
Sewer	119,885	255,043	(135,158)	191,086	3,445	52,483	---	---	98	---	122,016	---	---	---
Water	154,433	140,458	13,975	1,057	10,768	4,264	---	---	112	---	13,568	---	8,321	41,000
Total	3,852,059	4,034,139	(182,080)	197,772	14,453	1,239	---	---	559	1	137,113	---	8,321	41,000
Barnesville														
Ambulance	172,523	389,778	(217,255)	89,062	---	(128,193)	45,000	---	---	---	---	---	---	---
Broadband Internet	320,037	72,341	247,696	5,964	---	253,660	---	---	---	192,176	---	---	---	---
Cable Television	440,460	407,017	33,443	6,878	15,444	24,877	---	---	---	---	5,016	---	15,444	67,000
Electric	2,199,808	1,874,297	325,511	30,813	---	356,324	---	---	---	196,673	80,009	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	630,498	599,327	31,171	1,455	---	32,626	---	---	---	---	5,830	---	---	---
Sanitation	224,798	237,842	(13,044)	42,371	---	29,327	---	---	---	18,000	---	---	---	---
Sewer	655,452	364,343	291,109	12,168	34,883	268,394	---	---	---	55,000	4,417	---	34,883	280,000
Storm Sewer	38,937	32,301	6,636	2,964	---	9,600	---	---	---	7,500	---	---	---	---
Telephone	1,056,317	874,211	182,106	395,695	125,027	452,774	---	---	2,574	241,737	---	---	125,027	155,000
Water	474,688	303,034	171,654	12,764	15,436	168,982	---	---	---	50,000	12,001	---	15,436	81,000
Total	6,213,518	5,154,491	1,059,027	600,134	190,790	1,468,371	45,000	---	2,574	761,086	107,273	---	190,790	583,000
Barnum														
Liquor	569,263	573,275	(4,012)	30,037	---	26,025	---	---	---	---	---	---	---	---
Sewer	141,962	90,053	51,909	3,725	8,408	47,226	---	---	---	---	---	---	8,408	11,000
Water	158,048	160,241	(2,193)	14,376	6,579	5,604	---	---	---	---	50,920	---	6,579	40,000
Total	869,273	823,569	45,704	48,138	14,987	78,855	---	---	---	---	50,920	---	14,987	51,000
Barrett														
Sewer	74,334	69,812	4,522	34	---	4,556	---	---	---	22,512	---	---	---	---
Water	107,697	103,910	3,787	348	34,962	(30,827)	---	---	---	(28,512)	---	---	34,962	35,000
Total	182,031	173,722	8,309	382	34,962	(26,271)	---	---	---	(6,000)	---	---	34,962	35,000
Barry														
Water and Sewer [0][3]	2,550	4,849	(2,299)	3,405	---	1,106	---	---	---	---	---	---	---	---
Total	2,550	4,849	(2,299)	3,405	---	1,106	---	---	---	---	---	---	---	---
Battle Lake														
Liquor	1,557,328	1,475,790	81,538	2,377	---	83,915	---	---	---	65,000	10,166	---	---	---
Natural Gas	558,096	279,989	278,107	(2,058)	116,702	159,347	---	---	---	---	73,928	---	115,370	80,000
Sewer	260,906	187,758	73,148	15,366	7,668	80,846	---	---	---	10,000	---	---	7,668	105,460
Water	240,645	199,787	40,858	12,872	10,221	43,509	---	---	3,915	---	---	---	10,221	87,540
Total	2,616,975	2,143,324	473,651	28,557	134,591	367,617	---	---	3,915	75,000	84,094	---	133,259	273,000
Baudette														
Electric	2,684,373	2,056,975	627,398	42,942	---	670,340	---	---	---	220,000	---	---	---	---
Liquor	1,658,941	1,475,933	183,008	10,452	---	193,460	---	---	---	150,000	69,748	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	315,411	341,238	(25,827)	---	52,614	(78,441)	---	---	---	---	286,183	---	52,614	55,000
Water	460,165	470,586	(10,421)	35,072	57,252	(32,601)	---	---	---	---	483,660	---	57,252	140,000
Total	5,118,890	4,344,732	774,158	88,466	109,866	752,758	---	---	---	370,000	839,591	---	109,866	195,000
Baxter														
Sewer	1,306,049	1,982,874	(676,825)	429,115	---	(247,710)	---	---	830	426,602	644,852	---	---	---
Storm Water	421,401	421,596	(195)	9,746	---	9,551	---	---	115	268,842	---	---	---	---
Water	1,381,859	1,547,049	(165,190)	562,200	66,531	330,479	---	---	841	(244,128)	1,398,342	---	66,531	600,000
Total	3,109,309	3,951,519	(842,210)	1,001,061	66,531	92,320	---	---	1,786	451,316	2,043,194	---	66,531	600,000
Bayport														
Sewer	756,521	774,997	(18,476)	49,451	---	30,975	---	---	---	---	6,067	---	---	---
Water	524,593	677,371	(152,778)	93,464	---	(59,314)	---	---	---	---	---	---	---	---
Total	1,281,114	1,452,368	(171,254)	142,915	---	(28,339)	---	---	---	---	6,067	---	---	---
Beardsley														
Garbage	23,269	18,975	4,294	---	---	4,294	---	---	---	---	---	---	---	---
Sewer	15,241	32,592	(17,351)	7,487	---	(9,864)	---	---	---	---	---	---	---	---
Water	24,808	39,618	(14,810)	7,676	920	(8,054)	---	---	---	---	4,589	---	920	6,000
Total	63,318	91,185	(27,867)	15,163	920	(13,624)	---	---	---	---	4,589	---	920	6,000
Beaver Bay														
Liquor	489,358	456,380	32,978	8,583	---	41,561	---	---	---	---	42,621	---	---	---
Sewer	89,663	149,748	(60,085)	16,699	3,403	(46,789)	16,699	---	---	---	---	---	3,403	13,000
Water	146,198	168,334	(22,136)	113,925	5,208	86,581	---	---	113,925	---	---	---	5,208	69,000
Total	725,219	774,462	(49,243)	139,207	8,611	81,353	16,699	---	113,925	---	42,621	---	8,611	82,000
Beaver Creek														
Refuse [0]	23,202	23,548	(346)	---	---	(346)	---	---	---	---	---	---	---	---
Sewer [0]	48,007	16,506	31,501	---	---	31,501	---	---	---	---	---	---	---	---
Water [0]	34,020	35,423	(1,403)	260	---	(1,143)	---	---	---	13,570	5,052	---	---	---
Total	105,229	75,477	29,752	260	---	30,012	---	---	---	13,570	5,052	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Becker														
Golf	1,504,056	1,955,782	(451,726)	181,000	395	(271,121)	170,000	---	---	---	---	---	395	12,032
Sewer	1,466,946	2,090,452	(623,506)	968,570	172,889	172,175	770,823	---	---	---	225,381	---	172,889	1,400,000
Water	683,541	666,145	17,396	141,166	6,347	152,215	102,746	---	---	---	460,499	---	6,347	90,000
Total	3,654,543	4,712,379	(1,057,836)	1,290,736	179,631	53,269	1,043,569	---	---	---	685,880	---	179,631	1,502,032
Bejou														
Sewage Collection and Disposal [0]	4,944	21,399	(16,455)	---	---	(16,455)	---	---	---	---	---	---	---	---
Water [0]	15,447	7,272	8,175	---	---	8,175	---	---	---	---	---	---	---	---
Total	20,391	28,671	(8,280)	---	---	(8,280)	---	---	---	---	---	---	---	---
Belgrade														
Economic Development Authority - Housing	148,848	94,143	54,705	---	8,459	46,246	---	---	---	---	49,368	---	8,459	55,000
Sewer	152,832	257,025	(104,193)	109,988	37,620	(31,825)	---	---	115,204	---	136,956	---	37,620	43,000
Water	142,582	162,970	(20,388)	246	4,504	(24,646)	---	---	---	---	2,652	---	4,504	17,000
Total	444,262	514,138	(69,876)	110,234	50,583	(10,225)	---	---	115,204	---	188,976	---	50,583	115,000
Belle Plaine														
Sewer	1,967,007	1,178,259	788,748	8,974	71,570	726,152	---	---	---	---	233,743	---	71,570	725,335
Water	1,357,830	1,153,535	204,295	17,837	68,252	153,880	---	---	---	---	183,762	---	68,252	385,000
Total	3,324,837	2,331,794	993,043	26,811	139,822	880,032	---	---	---	---	417,505	---	139,822	1,110,335
Bellechester														
Sewage Collection and Disposal [0]	23,268	7,327	15,941	---	410	15,531	---	---	---	---	---	---	410	3,000
Water [0]	37,114	43,018	(5,904)	---	956	(6,860)	---	---	---	---	---	---	956	7,000
Total	60,382	50,345	10,037	---	1,366	8,671	---	---	---	---	---	---	1,366	10,000
Bellingham														
Sewer [0]	37,462	24,804	12,658	1,745	---	14,403	---	---	---	(1,372)	---	---	---	---
Water [0]	48,045	26,385	21,660	512	---	22,172	---	---	---	(463)	---	---	---	---
Total	85,507	51,189	34,318	2,257	---	36,575	---	---	---	(1,835)	---	---	---	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Beltrami														
Water Enterprise [0]	11,717	17,225	(5,508)	6,481	---	973	6,481	---	---	---	---	---	---	---
Total	11,717	17,225	(5,508)	6,481	---	973	6,481	---	---	---	---	---	---	---
Belview														
Parkview Home and Parkwood Apartments [14]	2,898,687	2,867,795	30,892	11,278	28,303	13,867	---	---	6,787	---	48,239	---	26,007	70,000
Sewer and Garbage [18]	68,340	56,089	12,251	3,122	---	15,373	---	---	---	---	84,400	---	---	---
Village Park Townhomes	25,935	21,413	4,522	3,779	9,617	(1,316)	---	---	---	---	---	---	9,617	9,767
Water	44,502	22,898	21,604	3,030	---	24,634	---	---	---	---	---	---	---	---
Total	3,037,464	2,968,195	69,269	21,209	37,920	52,558	---	---	6,787	---	132,639	---	35,624	79,767
Bemidji														
Liquor	6,039,403	5,548,501	490,902	25,295	190,817	325,380	---	---	6,549	206,758	2,210,030	3,542,190	46,412	---
Refuse	500,440	282,452	217,988	9,693	---	227,681	---	---	243	103,756	---	---	---	---
Sanford Center	2,764,758	4,733,898	(1,969,140)	2,825,232	891,536	(35,444)	2,791,778	---	---	(400,000)	16,988	---	891,536	900,000
Sewer	3,178,775	2,666,678	512,097	144,083	87,610	568,570	---	---	1,851	(656,827)	339,375	---	87,610	300,000
Storm Water	1,330,941	312,711	1,018,230	28,716	---	1,046,946	---	---	---	836,190	149,628	---	---	---
Water	2,201,918	1,178,172	1,023,746	99,807	87,611	1,035,942	---	---	1,283	(43,296)	499,759	---	87,611	300,000
Total	16,016,235	14,722,412	1,293,823	3,132,826	1,257,574	3,169,075	2,791,778	---	9,926	46,581	3,215,780	3,542,190	1,113,169	1,500,000
Benson														
Electric	4,197,675	3,804,602	393,073	35,295	90,188	338,180	---	---	---	---	255,343	---	86,456	435,000
Garbage Collection	167,542	160,123	7,419	2,761	---	10,180	---	---	---	---	---	---	---	---
Liquor	1,154,174	1,098,881	55,293	39,074	229	94,138	---	---	---	80,000	11,885	---	---	---
Sewer	966,528	937,778	28,750	11,451	44,478	(4,277)	---	---	---	(33,040)	478,499	370,737	44,478	305,000
Water	625,736	496,200	129,536	11,681	49,198	92,019	---	---	---	---	79,061	---	49,198	215,000
Total	7,111,655	6,497,584	614,071	100,262	184,093	530,240	---	---	---	46,960	824,788	370,737	180,132	955,000
Bertha														
Ambulance	123,087	140,047	(16,960)	10,157	---	(6,803)	1,001	---	632	---	---	---	---	---
Sewer	105,974	195,466	(89,492)	1,323	46,044	(134,213)	---	---	71	---	2,900	---	46,004	28,420

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense									Interest Paid	Principal Payments
Water	65,149	102,560	(37,411)	42,777	54,483	(49,117)	---	---	71	---	---	---	---	47,923	29,580
Total	294,210	438,073	(143,863)	54,257	100,527	(190,133)	1,001	---	774	---	---	2,900	---	93,927	58,000
Bethel															
Sewer	114,606	110,452	4,154	13,261	22,500	(5,085)	---	---	---	52,387	---	---	---	22,500	10,000
Total	114,606	110,452	4,154	13,261	22,500	(5,085)	---	---	---	52,387	---	---	---	22,500	10,000
Big Falls															
Liquor	447,246	413,265	33,981	897	---	34,878	---	---	---	10,000	3,711	---	---	---	---
Sewer	56,614	40,407	16,207	511	18,630	(1,912)	---	---	---	---	1,322	---	---	18,630	20,000
Water	46,246	90,992	(44,746)	522	8,472	(52,696)	---	---	---	---	---	---	---	8,472	7,000
Total	550,106	544,664	5,442	1,930	27,102	(19,730)	---	---	---	10,000	5,033	---	---	27,102	27,000
Big Lake															
Liquor	4,239,809	3,753,818	485,991	26,847	13,281	499,557	---	---	---	400,000	19,350	---	---	13,281	76,304
Sanitary Sewer	2,201,964	2,257,661	(55,697)	445,762	349,752	40,313	---	---	---	31,355	28,097	---	---	349,752	1,283,796
Storm Sewer	252,566	387,726	(135,160)	19,683	---	(115,477)	---	---	---	39,641	370	---	---	---	---
Water	1,815,313	1,771,191	44,122	206,313	147,672	102,763	---	---	---	42,067	---	---	---	147,672	670,204
Total	8,509,652	8,170,396	339,256	698,605	510,705	527,156	---	---	---	513,063	47,817	---	---	510,705	2,030,304
Bigelow															
Electric	180,075	188,586	(8,511)	6,229	990	(3,272)	---	1,524	---	---	22,561	---	---	---	---
Sewer	59,180	114,870	(55,690)	8,522	21,525	(68,693)	5,196	---	---	---	---	---	---	21,525	20,000
Water	19,748	47,988	(28,240)	17,307	---	(10,933)	15,472	---	---	---	---	---	---	---	---
Total	259,003	351,444	(92,441)	32,058	22,515	(82,898)	20,668	1,524	---	---	22,561	---	---	21,525	20,000
Bigfork															
Sewer	83,239	101,889	(18,650)	34,023	979	14,394	---	---	---	(22,139)	24,125	---	---	979	5,000
Water	128,968	142,424	(13,456)	107,952	17,817	76,679	---	---	---	(16,105)	8,354	---	---	17,817	40,000
Total	212,207	244,313	(32,106)	141,975	18,796	91,073	---	---	---	(38,244)	32,479	---	---	18,796	45,000
Bingham Lake															
Sewer	20,520	77,284	(56,764)	47	---	(56,717)	---	---	---	(27,636)	---	---	---	---	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	53,825	71,282	(17,457)	2,223	---	(15,234)	---	---	2,171	(14,070)	7,611	---	---	---
Total	74,345	148,566	(74,221)	2,270	---	(71,951)	---	---	2,171	(41,706)	7,611	---	---	---
Birchwood														
Sewer [0]	115,701	146,265	(30,564)	19,954	---	(10,610)	---	---	---	---	---	---	---	---
Water [0]	92,876	102,539	(9,663)	2,976	---	(6,687)	---	---	---	---	---	---	---	---
Total	208,577	248,804	(40,227)	22,930	---	(17,297)	---	---	---	---	---	---	---	---
Bird Island														
Economic Development Authority [0][29]	58,020	41,746	16,274	36,588	23,832	29,030	---	---	---	---	---	---	9,774	20,094
Sewer	171,001	242,163	(71,162)	140,424	35,663	33,599	---	---	---	---	26,980	---	35,663	266,269
Storm Sewer	30,809	25,562	5,247	631	28,621	(22,743)	---	---	---	(30,500)	---	---	28,621	32,264
Water	317,740	252,936	64,804	358,197	106,018	316,983	---	---	---	10,327	433,780	111,736	106,018	123,681
Total	577,570	562,407	15,163	535,840	194,134	356,869	---	---	---	(20,173)	460,760	111,736	180,076	442,308
Biscay														
Sewer [0]	28,140	6,888	21,252	---	2,242	19,010	---	---	---	---	---	---	2,242	13,758
Water [0]	9,233	7,691	1,542	---	1,594	(52)	---	---	---	---	---	---	1,594	11,385
Total	37,373	14,579	22,794	---	3,836	18,958	---	---	---	---	---	---	3,836	25,143
Biwabik														
Ambulance	132,474	108,416	24,058	---	---	24,058	---	---	---	---	---	---	---	---
Electric Utilities	727,712	740,871	(13,159)	45,340	19,043	13,138	---	---	---	---	---	---	---	---
Sewer	326,012	313,781	12,231	341,983	346,551	7,663	---	59,000	---	97,960	---	---	2,600	24,000
Solid Waste Management	133,194	158,830	(25,636)	---	---	(25,636)	---	---	---	---	---	---	---	---
Water Utilities	377,332	421,224	(43,892)	404,261	453,408	(93,039)	---	59,000	108,539	125,959	---	---	---	---
Total	1,696,724	1,743,122	(46,398)	791,584	819,002	(73,816)	---	118,000	108,539	223,919	---	---	2,600	24,000
Blackduck														
Golf Course	98,746	128,065	(29,319)	---	3,600	(32,919)	---	---	---	---	---	---	3,600	10,000
Liquor	1,165,173	1,082,140	83,033	12,153	---	95,186	---	---	949	65,000	53,326	---	---	---
Sewer	159,514	203,519	(44,005)	121,817	7,729	70,083	8,413	8,620	---	10,000	15,339	---	7,729	19,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	206,563	186,694	19,869	181,920	18,726	183,063	---	400	---	15,000	9,721	9,721	18,726	51,089
Total	1,629,996	1,600,418	29,578	315,890	30,055	315,413	8,413	9,020	949	90,000	78,386	9,721	30,055	80,089
Blaine														
Refuse	3,933,326	4,152,740	(219,414)	159,014	---	(60,400)	---	---	---	---	---	---	---	---
Sewer	6,226,612	6,724,034	(497,422)	105,359	20,927	(412,990)	---	---	---	8,069	679,317	---	---	---
Storm Drainage	1,298,730	1,520,364	(221,634)	31,226	---	(190,408)	---	---	---	---	188,402	---	---	---
Water	4,994,635	7,295,148	(2,300,513)	501,180	744,653	(2,543,986)	---	---	2,062	629,086	3,038,972	32,967,442	744,653	2,885,000
Total	16,453,303	19,692,286	(3,238,983)	796,779	765,580	(3,207,784)	---	---	2,062	637,155	3,906,691	32,967,442	744,653	2,885,000
Blomkest														
Sewer [0]	57,936	56,285	1,651	24	---	1,675	---	---	---	---	---	---	---	---
Water [0]	15,620	20,092	(4,472)	8	---	(4,464)	---	---	---	---	---	---	---	---
Total	73,556	76,377	(2,821)	32	---	(2,789)	---	---	---	---	---	---	---	---
Blooming Prairie														
Ambulance	150,461	170,536	(20,075)	8,865	---	(11,210)	---	---	---	---	1,600	---	---	---
Cemetery	1,875	266	1,609	130	---	1,739	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	63,371	(23,371)	71,665	36,569	11,725	44,869	---	---	(34,000)	---	---	28,748	74,599
Light and Power Utility [29]	3,346,925	3,306,161	40,764	46,826	17,875	69,715	---	---	---	---	248,229	43,638	17,875	81,713
Sewer Utility	447,608	511,803	(64,195)	13,940	7,611	(57,866)	---	---	653	---	91,240	---	7,611	---
Storm Sewer	44,928	73,125	(28,197)	75,828	20,867	26,764	69,358	---	---	---	---	---	20,867	106,000
Water Utility [29]	333,159	254,691	78,468	16,658	27,751	67,375	---	---	---	---	54,138	43,638	27,751	36,193
Total	4,364,956	4,379,953	(14,997)	233,912	110,673	108,242	114,227	---	653	(34,000)	395,207	87,276	102,852	298,505
Bloomington														
Assisted Rental [29]	293,858	335,078	(41,220)	---	---	(41,220)	---	---	---	---	---	---	---	---
Motor Vehicle	633,542	724,778	(91,236)	6,792	---	(84,444)	---	---	---	---	---	---	---	---
Police Contractual	1,349,945	1,177,229	172,716	---	---	172,716	---	---	---	173,204	---	---	---	---
Property Management [29]	214,300	264,893	(50,593)	---	---	(50,593)	---	---	---	(250,000)	---	---	---	---
Recreation Facilities	3,512,909	6,055,812	(2,542,903)	2,572,678	---	29,775	2,489,325	---	---	(50,004)	266,668	---	---	---
Solid Waste Management	7,128,906	7,298,220	(169,314)	196,480	---	27,166	---	---	---	11,004	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	6,292,928	3,872,262	2,420,666	135,509	38,847	2,517,328	---	---	---	---	9,740,774	11,596,987	38,847	---
Water and Sewer [3]	27,934,726	25,082,488	2,852,238	72,189	60,325	2,864,102	---	---	---	(747,624)	1,308,745	---	32,960	110,000
Total	47,361,114	44,810,760	2,550,354	2,983,648	99,172	5,434,830	2,489,325	---	---	(863,420)	11,316,187	11,596,987	71,807	110,000
Blue Earth														
Electric [29]	6,159,929	5,964,429	195,500	144,055	62,593	276,962	---	---	---	---	285,065	145,067	14,344	327,029
Fitness Center	217,771	151,662	66,109	9,565	10,444	65,230	---	---	---	---	19,874	---	10,444	25,000
Liquor	1,615,342	1,538,195	77,147	12,758	---	89,905	---	---	---	320,000	2,339	---	---	---
Sewer	1,187,281	780,036	407,245	10,228	107,150	310,323	---	---	---	(20,000)	5,551,416	6,561,738	104,815	653,210
Water [29]	980,372	800,615	179,757	80,711	133,951	126,517	---	---	---	---	885,864	747,349	119,400	421,927
Total	10,160,695	9,234,937	925,758	257,317	314,138	868,937	---	---	---	300,000	6,744,558	7,454,154	249,003	1,427,166
Bluffton														
Economic Development Authority	25,350	13,292	12,058	18	66,759	(54,683)	---	---	---	---	---	---	7,833	348,436
Sewer	39,600	24,974	14,626	1,630	---	16,256	---	---	---	---	---	---	---	---
Total	64,950	38,266	26,684	1,648	66,759	(38,427)	---	---	---	---	---	---	7,833	348,436
Bock														
Sewage Collection and Disposal [0]	25,484	36,372	(10,888)	649	936	(11,175)	---	---	---	---	---	---	936	500
Water [0]	21,782	10,993	10,789	79	8,060	2,808	---	---	---	---	---	---	8,060	4,600
Total	47,266	47,365	(99)	728	8,996	(8,367)	---	---	---	---	---	---	8,996	5,100
Borup														
Water, Sewer, and Garbage [0][1]	27,117	18,473	8,644	39	---	8,683	---	---	---	---	---	---	---	---
Total	27,117	18,473	8,644	39	---	8,683	---	---	---	---	---	---	---	---
Bovey														
Refuse or Garbage Collection [0]	67,836	67,896	(60)	---	---	(60)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	190,545	145,143	45,402	---	---	45,402	---	---	---	66,940	---	66,940	---	---
Water [0]	92,919	74,471	18,448	11,000	---	29,448	---	---	10,000	66,940	---	66,940	---	---
Total	351,300	287,510	63,790	11,000	---	74,790	---	---	10,000	133,880	---	133,880	---	---
Bowlus														
Garbage [0]	21,089	24,205	(3,116)	---	---	(3,116)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Mosquito Spraying [0]	2,538	2,508	30	---	---	30	---	---	---	---	---	---	---	---
Sewer [0]	19,286	6,665	12,621	83	---	12,704	---	---	---	280	---	---	---	---
Water [0]	28,692	44,020	(15,328)	20,734	---	5,406	---	---	---	---	11,588	---	---	---
Total	71,605	77,398	(5,793)	20,817	---	15,024	---	---	---	280	11,588	---	---	---
Boyd														
Liquor	545,744	590,032	(44,288)	26,985	6,330	(23,633)	---	---	---	---	---	---	---	---
Sewer	41,372	49,664	(8,292)	8,565	4,833	(4,560)	8,500	---	---	---	---	---	4,833	2,500
Water	50,540	59,415	(8,875)	15,277	30,898	(24,496)	8,500	---	---	---	---	---	30,898	12,000
Total	637,656	699,111	(61,455)	50,827	42,061	(52,689)	17,000	---	---	---	---	---	35,731	14,500
Braham														
Housing and Redevelopment Authority [29]	106,010	217,065	(111,055)	74,011	---	(37,044)	---	106,493	---	---	---	---	---	---
Liquor	1,576,756	1,473,969	102,787	130,054	120,022	112,819	---	---	---	83,774	24,827	---	---	---
Sewer	324,026	394,940	(70,914)	8,475	15,128	(77,567)	---	---	---	---	66,035	57,600	15,128	15,000
Water	276,607	227,187	49,420	17,843	16,976	50,287	---	---	---	---	121,432	86,400	16,976	129,000
Total	2,283,399	2,313,161	(29,762)	230,383	152,126	48,495	---	106,493	---	83,774	212,294	144,000	32,104	144,000
Brainerd														
Bridges Rental Assistance [29]	7,150	65,169	(58,019)	64,828	---	6,809	---	---	---	6,800	---	---	---	---
Housing Choice Vouchers Fund [29]	254,444	1,594,075	(1,339,631)	1,344,781	---	5,150	---	1,587,302	---	---	---	---	---	---
Public Housing Fund [29]	972,361	1,605,999	(633,638)	246,493	9,634	(396,779)	---	615,124	---	---	274,946	---	---	---
Public Utilities Commission [4][6][29]	26,952,226	24,422,779	2,529,447	1,934,756	1,922,835	2,541,368	1,333,922	118,803	---	---	3,814,715	3,025,000	1,187,070	2,680,213
Sanitary Sewer Collection System	655,505	577,670	77,835	249,138	158,788	168,185	---	198,338	---	(50,471)	894,453	884,700	121,900	226,200
Storm Sewer	377,067	304,003	73,064	601	7,584	66,081	---	---	---	---	326,761	---	7,584	75,000
Trail Ridge II [29]	160,164	162,955	(2,791)	(4,257)	---	(7,048)	---	---	---	---	---	---	---	---
Total	29,378,917	28,732,650	646,267	3,836,340	2,098,841	2,383,766	1,333,922	2,519,567	---	(43,671)	5,310,875	3,909,700	1,316,554	2,981,413
Brandon														
Liquor	546,701	522,738	23,963	2,620	---	26,583	---	---	---	10,000	---	---	---	---
Sewer	138,427	101,479	36,948	5	27,333	9,620	---	---	---	(49,023)	10,000	118,200	27,333	95,000
Water	116,334	112,176	4,158	---	39,427	(35,269)	---	---	---	39,023	---	---	39,427	28,000
Total	801,462	736,393	65,069	2,625	66,760	934	---	---	---	---	10,000	118,200	66,760	123,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Breckenridge														
Electric	3,132,247	2,625,973	506,274	42,929	---	549,203	---	---	---	225,000	334,402	---	---	---
Sewer	399,335	263,763	135,572	5,940	23,328	118,184	---	---	---	---	59,367	---	23,328	76,000
Storm Sewer	108,633	19,775	88,858	2,054	---	90,912	---	---	---	75,664	---	---	---	---
Water	1,065,815	840,632	225,183	2,457,979	9,210	2,673,952	---	292,439	2,151,977	---	4,674,566	2,137,296	9,210	63,588
Total	4,706,030	3,750,143	955,887	2,508,902	32,538	3,432,251	---	292,439	2,151,977	300,664	5,068,335	2,137,296	32,538	139,588
Breezy Point														
Sewer [0]	398,107	277,568	120,539	149,456	---	269,995	---	---	---	---	69,452	---	---	---
Total	398,107	277,568	120,539	149,456	---	269,995	---	---	---	---	69,452	---	---	---
Brewster														
Electric	547,379	555,301	(7,922)	624	---	(7,298)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority	12,250	13,744	(1,494)	124	1,330	(2,700)	---	---	---	---	---	---	1,330	6,079
Sewer	145,130	111,145	33,985	1,724	---	35,709	---	---	---	---	30,655	---	---	---
Water	138,027	157,726	(19,699)	---	---	(19,699)	---	---	---	(59,143)	176,877	---	---	---
Total	842,786	837,916	4,870	2,472	1,330	6,012	---	---	---	(59,143)	207,532	---	1,330	6,079
Bricelyn														
Sewer	94,665	147,755	(53,090)	2,561	22,313	(72,842)	---	---	---	---	---	---	22,313	24,000
Swimming Pool	5,981	42,469	(36,488)	10,801	---	(25,687)	---	---	---	(15,000)	---	---	---	---
Water	40,833	42,410	(1,577)	---	---	(1,577)	---	---	---	---	---	---	---	---
Total	141,479	232,634	(91,155)	13,362	22,313	(100,106)	---	---	---	(15,000)	---	---	22,313	24,000
Brook Park														
Water [0]	22,828	18,332	4,496	---	---	4,496	---	---	---	5,000	---	---	---	---
Total	22,828	18,332	4,496	---	---	4,496	---	---	---	5,000	---	---	---	---
Brooklyn Center														
Earle Brown Heritage Center	4,844,775	4,869,834	(25,059)	50,651	---	25,592	---	---	---	---	327,700	---	---	---
Golf Course	224,104	333,377	(109,273)	439	1,619,894	(1,728,728)	---	---	---	(1,079,601)	---	---	---	---
Liquor	6,743,790	6,478,973	264,817	28,363	---	293,180	---	---	---	185,707	1,830	---	---	---
Recycling	416,539	385,811	30,728	3,024	---	33,752	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sanitary Sewer Utility	4,406,741	4,121,002	285,739	66,157	85,571	266,325	---	---	---	---	1,837,114	---	85,571	315,272
Storm Drainage Utility	1,681,234	1,881,402	(200,168)	63,579	72,963	(209,552)	---	---	---	---	1,840,930	1,530,142	72,963	95,000
Street Light Utility	468,900	274,252	194,648	19,935	---	214,583	---	---	---	111,144	111,915	---	---	---
Water Utility	3,807,272	3,270,522	536,750	133,601	394,572	275,779	---	---	---	---	3,482,032	3,191,450	394,572	1,196,750
Total	22,593,355	21,615,173	978,182	365,749	2,173,000	(829,069)	---	---	---	(782,750)	7,601,521	4,721,592	553,106	1,607,022
Brooklyn Park														
Public Utilities [1]	16,503,351	14,035,067	2,468,284	510,873	683,789	2,295,368	---	---	---	50,450	3,231,398	11,540,803	683,789	12,937,148
Recreation	2,062,456	1,993,639	68,817	5,270	---	74,087	---	---	---	(2,000)	149,809	---	---	---
Storm Sewer Utility	1,773,558	2,393,607	(620,049)	17,649	---	(602,400)	---	---	---	---	---	---	---	---
Street and Signal Light Utility	1,628,859	1,511,577	117,282	28,094	---	145,376	---	---	191,754	---	---	---	---	---
Total	21,968,224	19,933,890	2,034,334	561,886	683,789	1,912,431	---	---	191,754	48,450	3,381,207	11,540,803	683,789	12,937,148
Brooten														
Refuse	47,512	52,877	(5,365)	---	---	(5,365)	---	---	---	---	---	---	---	---
Sewer	132,931	147,689	(14,758)	770	10,390	(24,378)	---	---	---	---	---	---	10,390	99,000
Water	98,043	90,102	7,941	---	2,455	5,486	---	---	---	---	12,861	---	2,455	23,000
Total	278,486	290,668	(12,182)	770	12,845	(24,257)	---	---	---	---	12,861	---	12,845	122,000
Browerville														
Ambulance	210,578	185,803	24,775	3,177	71,699	(43,747)	---	---	---	25,050	158,545	---	---	---
Liquor	524,993	505,700	19,293	10,987	---	30,280	---	---	---	9,000	---	---	---	---
Refuse	55,091	52,992	2,099	495	---	2,594	---	---	---	---	---	---	---	---
Sewer	305,708	381,673	(75,965)	41,655	20,371	(54,681)	---	---	---	---	10,500	---	20,371	120,322
Storm Water Utility	27,238	58,566	(31,328)	20,911	9,668	(20,085)	---	---	---	9,498	---	---	9,668	45,245
Water	321,135	236,918	84,217	47,751	23,211	108,757	---	---	---	35,353	10,500	---	23,211	133,581
Total	1,444,743	1,421,652	23,091	124,976	124,949	23,118	---	---	---	78,901	179,545	---	53,250	299,148
Browns Valley														
Refuse [0]	77,510	67,284	10,226	---	---	10,226	---	---	---	---	100	---	---	---
Wastewater	148,129	160,293	(12,164)	51,394	49,759	(10,529)	---	---	---	29,701	200	---	42,057	44,000
Water [0]	82,400	94,110	(11,710)	6	---	(11,704)	---	---	---	---	510	---	---	---
Total	308,039	321,687	(13,648)	51,400	49,759	(12,007)	---	---	---	29,701	810	---	42,057	44,000

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**Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Brownsdale														
Water and Sewer [3][34]	132,684	78,173	54,511	---	---	54,511	---	---	---	---	---	---	---	---
Total	132,684	78,173	54,511	---	---	54,511	---	---	---	---	---	---	---	---
Brownsville														
Refuse or Garbage Collection [0]	31,776	28,396	3,380	4	---	3,384	---	---	4	---	---	---	---	---
Sewage Collection and Disposal [0]	115,980	48,850	67,130	20	113	67,037	---	---	---	56,527	---	---	113	583
WWTF Equipment Replacement Fund [0]	83,878	233	83,645	---	3,082	80,563	---	---	---	---	---	---	3,082	50,000
Total	231,634	77,479	154,155	24	3,195	150,984	---	---	4	56,527	---	---	3,195	50,583
Brownton														
Electric	493,531	469,302	24,229	---	5,117	19,112	---	---	---	---	---	---	5,117	35,000
Natural Gas	379,315	219,570	159,745	---	52,454	107,291	---	---	---	---	---	---	52,454	80,000
Sewer	196,404	205,301	(8,897)	---	5,239	(14,136)	---	---	---	---	---	---	5,239	39,000
Water	128,556	89,807	38,749	---	615	38,134	---	---	---	---	---	---	615	12,000
Total	1,197,806	983,980	213,826	---	63,425	150,401	---	---	---	---	---	---	63,425	166,000
Buckman														
Garbage/Recycling [0]	23,943	18,378	5,565	5,869	---	11,434	4,224	---	---	---	---	---	---	---
Water [0]	23,781	17,939	5,842	4,224	---	10,066	4,224	---	---	---	---	---	---	---
Total	47,724	36,317	11,407	10,093	---	21,500	8,448	---	---	---	---	---	---	---
Buffalo														
Electric	15,014,074	13,047,078	1,966,996	156,802	177,885	1,945,913	---	---	6,382	970,000	1,584,953	4,153,085	177,885	820,836
Liquor	5,371,774	4,823,542	548,232	115,974	7,184	657,022	112,037	---	2,879	425,000	46,792	45,769	7,184	108,839
Water and Sewer [3]	7,223,198	5,205,107	2,018,091	1,386,099	2,033,897	1,370,293	804,089	---	6,670	---	380,153	89,730	2,033,897	2,121,259
Wild Marsh Golf Course	710,360	909,289	(198,929)	227,464	82,654	(54,119)	231,605	---	1,467	---	74,212	32,787	82,654	274,620
Total	28,319,406	23,985,016	4,334,390	1,886,339	2,301,620	3,919,109	1,147,731	---	17,398	1,395,000	2,086,110	4,321,371	2,301,620	3,325,554
Buffalo Lake														
Ambulance	92,267	146,287	(54,020)	30,723	7,251	(30,548)	18,900	---	1,200	(41,798)	190,499	---	---	---
Liquor	418,804	446,586	(27,782)	6,464	---	(21,318)	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	70,923	140,752	(69,829)	502	9,803	(79,130)	---	---	---	---	364,726	348,013	9,803	5,000
Water	157,868	209,158	(51,290)	2,680	20,302	(68,912)	---	---	---	---	511,571	721,427	20,302	15,000
Total	739,862	942,783	(202,921)	40,369	37,356	(199,908)	18,900	---	1,200	(41,798)	1,066,796	1,069,440	30,105	20,000
Buhl														
Ambulance	69,238	99,096	(29,858)	107	28,753	(58,504)	---	---	---	---	---	---	---	---
Electric	560,592	613,793	(53,201)	1,677	3,120	(54,644)	---	---	---	3,000	---	---	---	---
Refuse	105,949	105,901	48	13	---	61	---	---	---	3,000	---	---	---	---
Sewer	277,709	302,777	(25,068)	254	---	(24,814)	---	---	---	---	---	---	---	---
Water	103,482	115,624	(12,142)	93	44	(12,093)	---	---	---	(53,495)	---	---	44	15,000
Total	1,116,970	1,237,191	(120,221)	2,144	31,917	(149,994)	---	---	---	(47,495)	---	---	44	15,000
Burnsville														
Ames Center	2,111,847	2,781,704	(669,857)	461,984	---	(207,873)	---	---	---	(279,500)	15,898	---	---	---
Golf Course	230,732	294,452	(63,720)	6,759	---	(56,961)	---	---	737	---	---	---	---	---
Ice Arena	1,060,331	1,406,241	(345,910)	22,181	---	(323,729)	---	---	2,213	---	---	---	---	---
Sewer	7,082,362	7,986,861	(904,499)	129,160	---	(775,339)	---	---	2,323	164,670	55,877	---	---	---
Sidewalk Snow Plowing	83,228	106,420	(23,192)	2,544	---	(20,648)	---	---	---	156,490	---	---	---	---
Storm Drainage	4,271,323	4,477,159	(205,836)	194,192	60,690	(72,334)	---	8,041	12,607	241,325	534,692	---	52,940	296,339
Street Lighting	576,018	571,937	4,081	11,191	---	15,272	---	---	---	---	31,149	---	---	---
Water	8,438,237	7,587,382	850,855	290,010	1,595,204	(454,339)	---	72,708	4,315	305,815	8,968,789	4,172,667	547,665	2,240,000
Total	23,854,078	25,212,156	(1,358,078)	1,118,021	1,655,894	(1,895,951)	---	80,749	22,195	588,800	9,606,405	4,172,667	600,605	2,536,339
Butterfield														
Liquor	206,054	222,017	(15,963)	23,143	20,537	(13,357)	---	---	---	---	7,520	---	---	---
Refuse	30,711	26,510	4,201	---	---	4,201	---	---	---	---	---	---	---	---
Sewer	331,850	276,406	55,444	28,696	29,541	54,599	25,910	---	---	---	---	---	29,541	130,000
Water	151,030	125,902	25,128	45,959	12,786	58,301	45,959	---	---	---	---	---	12,786	64,000
Total	719,645	650,835	68,810	97,798	62,864	103,744	71,869	---	---	---	7,520	---	42,327	194,000
Byron														
Sewer	1,189,962	914,573	275,389	31,052	44,192	262,249	---	---	---	---	19,320	---	44,192	382,200
Water	592,432	730,510	(138,078)	21,783	16,542	(132,837)	---	---	---	---	48,540	---	16,542	114,500

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	1,782,394	1,645,083	137,311	52,835	60,734	129,412	---	---	---	---	67,860	---	60,734	496,700
Caledonia														
Dump Site	57,782	56,318	1,464	503	---	1,967	---	---	---	---	---	---	---	---
Economic Development Authority	7,383	---	7,383	---	522	6,861	---	---	---	(3,435)	---	---	522	9,761
Light	3,032,576	2,842,038	190,538	54,631	1,014	244,155	---	---	---	324,184	141,759	---	---	---
Liquor	688,560	700,758	(12,198)	466	---	(11,732)	---	---	---	---	5,621	---	---	---
Sewer	611,539	477,882	133,657	22,369	30,920	125,106	---	---	---	(9,671)	782,344	316,196	30,920	120,000
Water	387,806	328,731	59,075	21,720	7,360	73,435	---	---	---	9,671	405,316	342,555	7,360	9,225
Total	4,785,646	4,405,727	379,919	99,689	39,816	439,792	---	---	---	320,749	1,335,040	658,751	38,802	138,986
Callaway														
Liquor	446,316	402,518	43,798	461	---	44,259	---	---	---	19,980	---	---	---	---
Sewer	21,810	33,890	(12,080)	349	---	(11,731)	---	---	---	(1,000)	---	---	---	---
Water	72,133	104,654	(32,521)	965	12,620	(44,176)	---	---	---	(295,085)	---	---	12,620	273,818
Total	540,259	541,062	(803)	1,775	12,620	(11,648)	---	---	---	(276,105)	---	---	12,620	273,818
Calumet														
Radio Tower [0]	78,142	879	77,263	---	---	77,263	---	---	---	109,000	---	---	---	---
Sewer [0]	95,316	67,224	28,092	3	---	28,095	3	---	---	---	---	---	---	---
Water [0]	48,860	50,663	(1,803)	---	---	(1,803)	---	---	---	12,679	---	---	---	---
Total	222,318	118,766	103,552	3	---	103,555	3	---	---	121,679	---	---	---	---
Cambridge														
Housing	174,205	240,091	(65,886)	74,031	---	8,145	---	103,514	---	---	21,930	---	---	---
Liquor	5,726,125	5,173,950	552,175	11,398	---	563,573	---	---	---	563,000	---	---	---	---
Sewer	2,030,592	2,823,651	(793,059)	38,680	124,105	(878,484)	---	---	---	38,850	945,609	195,950	118,505	787,755
Storm Sewer	350,438	416,967	(66,529)	1,893	50,009	(114,645)	---	---	---	---	745,000	729,914	34,923	202,084
Street Light Utility	204,162	197,237	6,925	---	---	6,925	---	---	---	---	---	---	---	---
Water	1,933,167	1,517,381	415,786	19,811	155,358	280,239	---	---	---	(86,500)	653,430	553,558	142,366	880,108
Total	10,418,689	10,369,277	49,412	145,813	329,472	(134,247)	---	103,514	---	515,350	2,365,969	1,479,422	295,794	1,869,947

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Campbell														
Refuse or Garbage Collection [0]	14,084	14,224	(140)	---	---	(140)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	10,313	10,076	237	7,817	---	8,054	7,477	---	---	---	---	---	---	---
Water [0]	11,308	17,229	(5,921)	6,335	---	414	6,289	---	---	---	---	---	---	---
Total	35,705	41,529	(5,824)	14,152	---	8,328	13,766	---	---	---	---	---	---	---
Canby														
Sanitation	128,513	147,269	(18,756)	482	---	(18,274)	---	---	---	---	---	---	---	---
Sewer	293,786	565,601	(271,815)	417,699	97,895	47,989	142,874	---	225,433	---	1,618,342	1,392,909	97,895	320,000
Storm Sewer	137,864	148,059	(10,195)	17,149	75,846	(68,892)	---	---	---	---	315,284	1,328,800	75,846	125,000
Water	439,361	618,901	(179,540)	657,884	66,599	411,745	134,640	---	456,507	---	1,848,273	1,370,286	61,846	333,000
Total	999,524	1,479,830	(480,306)	1,093,214	240,340	372,568	277,514	---	681,940	---	3,781,899	4,091,995	235,587	778,000
Cannon Falls														
Ambulance	840,381	923,610	(83,229)	17,339	---	(65,890)	---	---	600	(6,600)	209,903	---	---	---
Deputy Registrar	122,386	129,955	(7,569)	---	---	(7,569)	---	---	---	(13,875)	---	---	---	---
Disposal	1,471,699	1,063,885	407,814	14,483	154,936	267,361	---	---	---	35,000	772,980	873,600	154,936	827,644
Recycling Program	85,451	70,273	15,178	6,421	---	21,599	---	---	---	---	---	---	---	---
Storm Water	153,320	46,570	106,750	1,198	20,314	87,634	---	---	---	---	191,444	218,400	20,314	35,670
Water	819,575	667,471	152,104	19,629	90,492	81,241	---	---	---	110,000	638,150	728,000	90,492	406,377
Total	3,492,812	2,901,764	591,048	59,070	265,742	384,376	---	---	600	124,525	1,812,477	1,820,000	265,742	1,269,691
Canton														
Refuse	25,714	26,458	(744)	---	---	(744)	---	---	---	---	---	---	---	---
Sewer	77,141	127,566	(50,425)	---	18,474	(68,899)	---	---	---	---	---	---	18,474	7,500
Water	55,298	63,989	(8,691)	3,352	---	(5,339)	---	---	---	---	---	---	---	---
Total	158,153	218,013	(59,860)	3,352	18,474	(74,982)	---	---	---	---	---	---	18,474	7,500
Carlos														
Sewer Fund	74,654	27,902	46,752	---	---	46,752	---	---	---	---	---	---	---	---
Water Fund	184,145	91,755	92,390	60	29,755	62,695	---	---	---	---	---	---	29,755	136,695
Total	258,799	119,657	139,142	60	29,755	109,447	---	---	---	---	---	---	29,755	136,695

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Carlton														
Ambulance [0]	428,132	405,442	22,690	24,955	---	47,645	---	---	---	---	43,813	---	---	---
Cemetery [0]	15,935	49,664	(33,729)	44,715	---	10,986	38,309	---	---	---	---	---	---	---
Sewer [0]	218,251	167,765	50,486	7,983	27,708	30,761	---	---	---	149,759	6,064	---	27,708	36,040
Water [0]	320,044	70,405	249,639	345,409	50,382	544,666	---	---	339,615	(149,759)	860,040	199,456	50,382	693,710
Total	982,362	693,276	289,086	423,062	78,090	634,058	38,309	---	339,615	---	909,917	199,456	78,090	729,750
Carver														
Sewer	550,843	1,064,044	(513,201)	35,547	46,788	(524,442)	---	---	---	6,851	166,118	---	46,788	806,888
Storm Water	174,822	335,629	(160,807)	18,984	97,155	(238,978)	---	---	---	11,878	293,394	1,113,087	97,155	62,650
Water	697,827	1,114,811	(416,984)	78,142	166,511	(505,353)	---	---	---	(303,887)	206,171	---	166,511	4,128,206
Total	1,423,492	2,514,484	(1,090,992)	132,673	310,454	(1,268,773)	---	---	---	(285,158)	665,683	1,113,087	310,454	4,997,744
Cass Lake														
Sewer	328,168	167,079	161,089	374	31,873	129,590	---	---	374	---	---	---	31,873	18,000
Water	241,347	118,019	123,328	259	5,826	117,761	---	---	259	---	---	---	5,826	49,000
Total	569,515	285,098	284,417	633	37,699	247,351	---	---	633	---	---	---	37,699	67,000
Cedar Mills														
Sewer	28,473	55,032	(26,559)	1,150	7,219	(32,628)	---	---	---	(3,500)	---	---	7,219	3,500
Total	28,473	55,032	(26,559)	1,150	7,219	(32,628)	---	---	---	(3,500)	---	---	7,219	3,500
Center City														
Sewer [0]	109,430	105,851	3,579	172	---	3,751	---	---	---	5,000	---	---	---	---
Storm Water	31,634	27,306	4,328	---	---	4,328	---	---	---	685	---	---	---	---
Water	59,064	95,036	(35,972)	---	---	(35,972)	---	---	---	(45,000)	---	---	---	19,800
Total	200,128	228,193	(28,065)	172	---	(27,893)	---	---	---	(39,315)	---	---	---	19,800
Centerville														
Garbage	70,550	70,332	218	2	---	220	---	---	---	---	---	---	---	---
Recycling	19,802	19,133	669	---	---	669	---	---	---	---	---	---	---	---
Sewer	430,186	568,484	(138,298)	74,190	---	(64,108)	---	---	---	---	---	---	---	---
Storm Water	104,076	66,337	37,739	1,650	---	39,389	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	324,566	381,142	(56,576)	16,075	---	(40,501)	---	---	---	---	---	---	---	---
Total	949,180	1,105,428	(156,248)	91,917	---	(64,331)	---	---	---	---	---	---	---	---
Ceylon														
Electric	252,539	313,866	(61,327)	17,409	---	(43,918)	---	---	---	---	---	---	---	---
Municipal Fitness Fund	90	578	(488)	---	---	(488)	---	---	---	---	---	---	---	---
Sewer	46,718	75,941	(29,223)	10,977	---	(18,246)	10,977	---	---	---	---	---	---	---
Water	27,966	122,190	(94,224)	56,921	209	(37,512)	56,316	---	---	(162,000)	185,055	---	209	10,480
Total	327,313	512,575	(185,262)	85,307	209	(100,164)	67,293	---	---	(162,000)	185,055	---	209	10,480
Champlin														
Recycling	339,185	424,193	(85,008)	50,655	---	(34,353)	---	---	---	---	---	---	---	---
Refuse Collection	1,376,558	1,222,351	154,207	21,396	---	175,603	---	---	---	150,000	---	---	---	---
Sewer Utility	2,749,317	2,487,739	261,578	189,753	---	451,331	---	---	---	769,083	370,779	---	---	---
Water Utility	2,494,797	2,009,199	485,598	360,896	---	846,494	---	---	---	1,059,407	46,502	---	---	---
Total	6,959,857	6,143,482	816,375	622,700	---	1,439,075	---	---	---	1,978,490	417,281	---	---	---
Chandler														
Café [16]	68,130	62,708	5,422	4,500	51,119	(41,197)	---	---	---	29,650	---	---	---	---
Sewer	158,098	104,225	53,873	1,043	4,109	50,807	---	---	---	---	---	---	4,109	71,000
Water	72,645	66,716	5,929	396	---	6,325	---	---	---	---	---	---	---	---
Total	298,873	233,649	65,224	5,939	55,228	15,935	---	---	---	29,650	---	---	4,109	71,000
Chanhassen														
Sewer	3,033,522	4,067,117	(1,033,595)	84,237	50,403	(999,761)	---	---	---	(15,258)	---	---	4,435	62,500
Surface Water Management	764,769	1,583,223	(818,454)	65,202	51,252	(804,504)	---	---	6,418	156,326	222,064	---	---	---
Water	3,108,806	3,764,516	(655,710)	172,299	798,074	(1,281,485)	---	---	---	213,780	7,448,138	3,734,159	752,091	1,312,500
Total	6,907,097	9,414,856	(2,507,759)	321,738	899,729	(3,085,750)	---	---	6,418	354,848	7,670,202	3,734,159	756,526	1,375,000
Chaska														
Chaska Curling Center	1,299,997	2,125,814	(825,817)	(74,092)	510,483	(1,410,392)	---	---	2,248	(1,594,230)	---	---	510,483	965,000
Chaska.net Internet Service Provider	100,033	159,357	(59,324)	(855)	435,590	(495,769)	---	---	---	(53,609)	---	---	---	---

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**Failed to meet reporting requirements.

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Community Center	3,085,972	4,564,095	(1,478,123)	(6,985)	196,843	(1,681,951)	---	---	7,869	(432,000)	658,447	183,475	194,741	2,502,904
Electric	41,193,202	38,544,343	2,648,859	354,855	361,431	2,642,283	---	---	8,534	1,375,809	3,369,685	---	361,431	395,000
Par 30 Golf Course	154,621	189,531	(34,910)	(879)	---	(35,789)	---	---	562	---	---	---	---	---
Sewer	3,789,275	3,722,849	66,426	22,986	80,267	9,145	---	---	2,902	(72,225)	237,507	---	80,267	116,000
Storm Water Utility	1,581,812	1,014,239	567,573	76,251	62,586	581,238	---	---	1,124	(28,342)	31,459	---	62,586	75,000
Town Course Golf Course	1,966,812	2,437,712	(470,900)	6,142	18,636	(483,394)	---	---	3,935	---	123,873	---	---	---
Turbine Generator	1,650,846	342,286	1,308,560	117,330	674,253	751,637	---	---	---	---	---	---	674,253	1,140,000
Water	2,861,416	2,652,288	209,128	49,478	365,159	(106,553)	---	---	2,826	(400,464)	311,742	---	365,159	529,000
Total	57,683,986	55,752,514	1,931,472	544,231	2,705,248	(229,545)	---	---	30,000	(1,205,061)	4,732,713	183,475	2,248,920	5,722,904
Chatfield														
Garbage	226,829	222,110	4,719	11,195	---	15,914	---	---	---	15,760	---	---	---	---
Sewer	837,077	336,708	500,369	31,867	---	532,236	---	---	---	543,646	---	---	---	---
Sewer - No Fault Back	---	7,649	(7,649)	359	---	(7,290)	---	---	---	(1,000)	---	---	---	---
Sewer Infrastructure	52,604	285,855	(233,251)	23,428	78,519	(288,342)	---	---	---	(245,162)	5,109	---	78,519	4,873,500
Water	302,167	168,327	133,840	19,295	---	153,135	---	---	---	157,646	---	---	---	---
Water Infrastructure	36,880	128,682	(91,802)	(548)	9,750	(102,100)	---	---	---	23,502	43,166	---	9,750	33,500
Total	1,455,557	1,149,331	306,226	85,596	88,269	303,553	---	---	---	494,392	48,275	---	88,269	4,907,000
Chisago City														
Deputy Registrar	378,510	292,148	86,362	2,197	---	88,559	---	---	---	86,000	4,559	---	---	---
Sewer	722,591	733,583	(10,992)	61,906	146,752	(95,838)	45,000	10,000	---	19,500	137,030	---	---	---
Water	390,635	557,805	(167,170)	6,735	---	(160,435)	---	---	---	95,820	4,559	---	---	---
Total	1,491,736	1,583,536	(91,800)	70,838	146,752	(167,714)	45,000	10,000	---	201,320	146,148	---	---	---
Chisholm														
Garbage	563,122	521,415	41,707	20,676	---	62,383	---	---	---	---	---	---	---	---
Sewer	1,650,383	1,513,556	136,827	2,400	4,969	134,258	---	---	---	(279,045)	2,536,166	597,306	4,969	24,000
Water	648,740	581,866	66,874	2,583	38,157	31,300	---	---	---	(295,458)	1,510,089	1,484,281	38,157	172,000
Total	2,862,245	2,616,837	245,408	25,659	43,126	227,941	---	---	---	(574,503)	4,046,255	2,081,587	43,126	196,000
Chokio														
Garbage	52,197	52,531	(334)	---	---	(334)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	67,248	74,893	(7,645)	---	9,811	(17,456)	---	---	---	---	51,842	---	9,811	18,000
Storm Sewer	32,236	26,713	5,523	---	14,738	(9,215)	---	---	---	---	---	---	14,738	27,000
Water	121,083	91,898	29,185	---	7,874	21,311	---	---	---	---	8,044	---	7,874	62,000
Total	272,764	246,035	26,729	---	32,423	(5,694)	---	---	---	---	59,886	---	32,423	107,000
Circle Pines														
Gas	3,296,137	3,175,870	120,267	17,908	16,473	121,702	---	---	3,982	---	558,094	---	16,473	100,000
Sewer	754,199	637,680	116,519	8,481	77,701	47,299	---	---	546	---	39,588	1,415,000	77,701	190,000
Solid Waste	407,211	399,769	7,442	66,242	---	73,684	---	---	---	---	---	---	---	---
Storm Water	172,645	113,743	58,902	5,848	37,846	26,904	---	---	---	---	484,574	785,000	37,846	79,100
Water	560,379	490,995	69,384	91,330	73,272	87,442	---	---	6,967	---	66,093	1,030,000	73,272	165,900
Total	5,190,571	4,818,057	372,514	189,809	205,292	357,031	---	---	11,495	---	1,148,349	3,230,000	205,292	535,000
Clara City														
Ambulance	110,977	92,521	18,456	11,170	---	29,626	---	---	1,975	---	---	---	---	---
Assisted Living	719,841	666,686	53,155	2,944	119,580	(63,481)	---	---	---	25,000	---	---	119,580	120,000
Care Center [14]	4,589,743	4,340,535	249,208	25,547	116,428	158,327	---	---	14,811	30,000	46,867	---	82,624	145,000
Congregate Housing	203,411	197,766	5,645	1,628	176	7,097	---	---	---	10,000	---	---	---	---
Sewer	306,509	378,834	(72,325)	29,515	345	(43,155)	29,038	---	48	22,186	---	---	345	50,369
Water	397,413	376,984	20,429	25,310	12,969	32,770	24,970	---	41	33,278	---	---	12,969	144,000
Total	6,327,894	6,053,326	274,568	96,114	249,498	121,184	54,008	---	16,875	120,464	46,867	---	215,518	459,369
Claremont														
Sewer Utility	135,734	187,433	(51,699)	189	42,498	(94,008)	---	---	---	(81,365)	8,437	---	42,498	40,000
Water Utility	126,813	103,823	22,990	3,856	36,533	(9,687)	---	---	---	---	---	---	36,533	54,000
Total	262,547	291,256	(28,709)	4,045	79,031	(103,695)	---	---	---	(81,365)	8,437	---	79,031	94,000
Clarissa														
Gas	517,005	446,364	70,641	24,750	18,238	77,153	---	---	---	---	24,764	---	8,891	37,500
Liquor	394,833	413,010	(18,177)	43,350	5,271	19,902	---	---	---	---	---	---	---	---
Sewer	136,259	63,428	72,831	19,782	31,134	61,479	---	---	---	---	---	---	12,942	77,500
Water	155,559	95,287	60,272	3,767	18,892	45,147	---	---	---	---	---	---	14,226	60,000
Total	1,203,656	1,018,089	185,567	91,649	73,535	203,681	---	---	---	---	24,764	---	36,059	175,000

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Clarkfield														
Clarkfield Care Center [14]	3,589,334	3,640,462	(51,128)	3,071	56,551	(104,608)	---	---	---	(744,011)	44,894	---	8,563	1,040,000
Economic Development Authority Apartments	114,077	75,177	38,900	2,181	17,081	24,000	---	---	---	---	---	---	17,081	47,719
Economic Development Authority Café	30,069	98,970	(68,901)	---	620	(69,521)	---	---	---	---	14,710	---	---	---
Garbage	47,968	45,036	2,932	---	---	2,932	---	---	---	---	---	---	---	---
Sewer	160,670	100,708	59,962	1,671	1,673	59,960	1,220	---	---	---	26,189	48,060	1,673	72,630
Storm Sewer	3,745	---	3,745	---	---	3,745	---	---	---	---	---	---	---	---
Water	166,822	165,103	1,719	3,462	13,261	(8,080)	3,301	---	---	---	---	129,940	13,261	190,370
Total	4,112,685	4,125,456	(12,771)	10,385	89,186	(91,572)	4,521	---	---	(744,011)	85,793	178,000	40,578	1,350,719
Clarks Grove														
Garbage [0]	31,559	32,411	(852)	1,012	---	160	---	---	---	---	---	---	---	---
Sewer [0]	74,675	11,727	62,948	1,845	---	64,793	---	---	---	62,628	12,507	---	---	---
Storm Sewer [0]	4,492	2,084	2,408	110	---	2,518	---	---	---	---	---	---	---	---
Water [0]	94,103	22,418	71,685	2,821	---	74,506	---	---	---	445,244	59,350	---	---	---
Total	204,829	68,640	136,189	5,788	---	141,977	---	---	---	507,872	71,857	---	---	---
Clear Lake														
Sewer	309,289	164,276	145,013	6,996	15,276	136,733	---	---	---	(34,740)	1,657	---	15,276	133,535
Water [0]	106,258	61,046	45,212	29,651	---	74,863	---	---	10,000	5,260	---	---	---	---
Total	415,547	225,322	190,225	36,647	15,276	211,596	---	---	10,000	(29,480)	1,657	---	15,276	133,535
Clearbrook														
Liquor	492,470	457,851	34,619	---	---	34,619	---	---	---	10,000	---	---	---	---
Natural Gas	354,291	314,388	39,903	---	405	39,498	---	---	---	40,000	---	---	405	2,337
Sewer	132,603	89,082	43,521	20	1,665	41,876	---	---	---	25,000	---	---	1,665	22,337
Water	111,048	103,216	7,832	---	405	7,427	---	---	---	30,000	---	---	405	2,336
Total	1,090,412	964,537	125,875	20	2,475	123,420	---	---	---	105,000	---	---	2,475	27,010
Clearwater														
Refuse and Recycling [0]	90,868	111,231	(20,363)	14,217	---	(6,146)	---	---	---	---	---	---	---	---
Sewer [0]	947,032	422,306	524,726	105,913	79,278	551,361	---	---	50,000	---	5,570	---	79,278	516,922

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer [0]	7,555	---	7,555	384	---	7,939	---	---	---	---	---	---	---	---
Water [0]	177,138	129,319	47,819	34,823	21,663	60,979	---	---	---	---	79,352	---	21,663	35,000
Total	1,222,593	662,856	559,737	155,337	100,941	614,133	---	---	50,000	---	84,922	---	100,941	551,922
Clements														
Water and Sewer [3]	40,092	47,383	(7,291)	429	---	(6,862)	---	---	---	---	---	---	---	---
Total	40,092	47,383	(7,291)	429	---	(6,862)	---	---	---	---	---	---	---	---
Cleveland														
Liquor	202,411	225,051	(22,640)	26,441	---	3,801	---	---	---	---	---	---	---	---
Refuse	23,225	23,404	(179)	---	---	(179)	---	---	---	---	---	---	---	---
Sewer	122,692	140,216	(17,524)	9,849	6,503	(14,178)	---	---	---	---	---	---	6,503	45,263
Water	189,510	151,051	38,459	3,012	18,525	22,946	---	---	---	---	23,940	18,525	17,580	101,263
Total	537,838	539,722	(1,884)	39,302	25,028	12,390	---	---	---	---	23,940	18,525	24,083	146,526
Climax														
Garbage	21,396	20,797	599	---	---	599	---	---	---	---	---	---	---	---
Sewer	79,659	133,974	(54,315)	2,430	11,678	(63,563)	---	---	---	(112,721)	58,402	---	---	---
Water	70,821	51,604	19,217	---	---	19,217	---	---	---	---	---	---	---	---
Total	171,876	206,375	(34,499)	2,430	11,678	(43,747)	---	---	---	(112,721)	58,402	---	---	---
Clinton														
Garbage	29,391	20,329	9,062	---	---	9,062	---	---	---	---	---	---	---	---
Sewer	138,504	70,093	68,411	1,577	40,906	29,082	---	---	---	---	66,575	341,400	40,906	20,000
Water	89,758	65,416	24,342	---	199	24,143	---	---	---	---	44,383	227,600	199	---
Total	257,653	155,838	101,815	1,577	41,105	62,287	---	---	---	---	110,958	569,000	41,105	20,000
Clontarf														
Liquor Store [0][16]	149,605	194,988	(45,383)	60,139	---	14,756	---	---	---	19,974	---	---	---	---
Sewage Collection and Disposal [0]	17,177	22,282	(5,105)	33,399	18,315	9,979	---	---	---	17,703	---	---	18,315	9,000
Total	166,782	217,270	(50,488)	93,538	18,315	24,735	---	---	---	37,677	---	---	18,315	9,000
Cloquet														
Sewer	1,578,499	1,547,914	30,585	11,000	---	41,585	---	---	---	106,000	54,571	---	---	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	332,893	220,599	112,294	2,200	---	114,494	---	---	---	40,000	---	---	---	---
Water	4,226,148	3,774,932	451,216	78,900	19,116	511,000	---	---	---	180,500	1,678,214	2,620,802	19,116	114,000
Total	6,137,540	5,543,445	594,095	92,100	19,116	667,079	---	---	---	326,500	1,732,785	2,620,802	19,116	114,000
Cobden														
Water and Sewer [0][3]	21,504	13,341	8,163	---	3,468	4,695	---	---	---	---	---	---	3,468	1,600
Total	21,504	13,341	8,163	---	3,468	4,695	---	---	---	---	---	---	3,468	1,600
Cohasset														
Natural Gas	1,560,478	1,063,261	497,217	5,883	---	503,100	---	---	---	---	204,394	---	---	---
Sewer	380,060	370,900	9,160	14,328	---	23,488	---	---	---	---	9,111	---	---	---
Water	262,892	305,566	(42,674)	10,498	---	(32,176)	---	---	---	---	9,111	---	---	---
Total	2,203,430	1,739,727	463,703	30,709	---	494,412	---	---	---	---	222,616	---	---	---
Cokato														
Sewer	621,117	658,932	(37,815)	26,335	---	(11,480)	---	---	---	---	186,148	---	---	---
Water	688,494	573,452	115,042	42,063	49,990	107,115	---	---	---	---	30,354	---	49,029	251,000
Total	1,309,611	1,232,384	77,227	68,398	49,990	95,635	---	---	---	---	216,502	---	49,029	251,000
Cold Spring														
Sewer	2,571,564	1,004,722	1,566,842	17,482	57,880	1,526,444	---	---	1,335	144,489	47,368	---	57,880	386,000
Storm Water	37,183	46,660	(9,477)	203	---	(9,274)	---	---	78	---	---	---	---	---
Water	673,655	552,833	120,822	18,186	7,942	131,066	---	---	641	189,325	261,572	---	7,942	39,928
Total	3,282,402	1,604,215	1,678,187	35,871	65,822	1,648,236	---	---	2,054	333,814	308,940	---	65,822	425,928
Coleraine														
Golf Course	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [3]	514,409	486,865	27,544	19,115	15,461	31,198	---	---	---	---	63,239	---	15,461	135,000
Waste Management [32]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	514,409	486,865	27,544	19,115	15,461	31,198	---	---	---	---	63,239	---	15,461	135,000
Cologne														
Sanitary Sewer	406,420	483,010	(76,590)	158	339	(76,771)	158	---	---	---	18,800	---	339	32,112
Storm Sewer	29,940	16,586	13,354	---	---	13,354	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	551,784	338,149	213,635	2,672	100,784	115,523	2,672	---	---	---	1,983,761	1,974,984	100,784	383,000
Total	988,144	837,745	150,399	2,830	101,123	52,106	2,830	---	---	---	2,002,561	1,974,984	101,123	415,112
Columbia Heights														
Liquor	8,588,576	8,156,257	432,319	17,394	61,004	388,709	---	---	5,694	146,944	---	---	60,644	185,000
Refuse	1,986,709	1,942,398	44,311	127,379	---	171,690	---	---	112,679	83,622	---	---	---	---
Sewer	2,026,009	1,810,501	215,508	11,486	7,613	219,381	---	---	---	96,399	38,207	---	7,613	53,288
Storm Sewer	458,107	504,006	(45,899)	6,266	7,664	(47,297)	---	---	---	---	52,185	---	7,664	56,712
Water	3,325,053	2,730,756	594,297	14,100	15,485	592,912	---	---	---	95,509	50,843	---	14,872	115,000
Total	16,384,454	15,143,918	1,240,536	176,625	91,766	1,325,395	---	---	118,373	422,474	141,235	---	90,793	410,000
Columbus														
Sewer	112,118	148,991	(36,873)	503	---	(36,370)	---	---	---	---	---	---	---	---
Water	636,971	142,169	494,802	---	---	494,802	---	---	---	---	---	---	---	---
Total	749,089	291,160	457,929	503	---	458,432	---	---	---	---	---	---	---	---
Comfrey														
Sewer	83,199	97,528	(14,329)	670	4,768	(18,427)	---	---	---	---	---	---	4,768	20,000
Water	88,299	66,509	21,790	20,619	8,260	34,149	---	---	---	---	1,635	---	8,260	245,464
Total	171,498	164,037	7,461	21,289	13,028	15,722	---	---	---	---	1,635	---	13,028	265,464
Comstock														
Refuse or Garbage Collection [0]	13,211	16,572	(3,361)	3,913	---	552	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	17,388	9,082	8,306	---	---	8,306	---	---	---	---	---	---	---	---
Water [0]	8,311	5,880	2,431	---	---	2,431	---	---	---	---	---	---	---	---
Total	38,910	31,534	7,376	3,913	---	11,289	---	---	---	---	---	---	---	---
Conger														
Liquor [32]	234	19	215	404	---	619	---	---	---	71,511	---	---	---	---
Sewer [0]	54,372	15,087	39,285	71	24,564	14,792	---	---	---	---	---	---	24,564	18,457
Water [0]	14,508	14,197	311	---	---	311	---	---	---	(40,891)	---	---	---	---
Total	69,114	29,303	39,811	475	24,564	15,722	---	---	---	30,620	---	---	24,564	18,457

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Cook														
Liquor	1,441,377	1,366,576	74,801	11,810	---	86,611	---	---	---	---	---	---	---	---
Sewer	186,687	207,409	(20,722)	---	21,319	(42,041)	---	---	---	(12,250)	---	---	21,319	33,150
Water	192,507	208,802	(16,295)	---	17,493	(33,788)	---	---	---	(12,250)	---	---	17,493	27,200
Water/Sewer Line Replacement	35,163	---	35,163	---	---	35,163	---	---	---	24,500	---	---	---	---
Total	1,855,734	1,782,787	72,947	11,810	38,812	45,945	---	---	---	---	---	---	38,812	60,350
Coon Rapids														
Golf Course	7,443,992	7,580,325	(136,333)	(6,703)	157,992	(301,028)	---	---	644	---	526,648	---	157,992	226,959
Sewer	6,780,556	6,313,386	467,170	85,966	---	553,136	---	---	446	---	1,135,375	---	---	---
Storm Water Drainage	1,488,587	1,479,231	9,356	83,983	10,917	82,422	---	---	27,459	---	374,974	---	10,917	80,000
Water	6,132,154	5,120,104	1,012,050	19,541	383,533	648,058	---	---	818	---	2,481,571	2,180,955	315,489	2,020,000
Total	21,845,289	20,493,046	1,352,243	182,787	552,442	982,588	---	---	29,367	---	4,518,568	2,180,955	484,398	2,326,959
Corcoran														
Sewer	75,436	161,033	(85,597)	6,526	41,868	(120,939)	---	---	---	137,076	---	---	41,868	74,700
Water	95,816	193,140	(97,324)	8,094	59,770	(149,000)	---	---	---	122,876	---	---	59,770	94,983
Total	171,252	354,173	(182,921)	14,620	101,638	(269,939)	---	---	---	259,952	---	---	101,638	169,683
Correll														
Water [0]	10,638	9,752	886	---	---	886	---	---	---	---	---	---	---	---
Total	10,638	9,752	886	---	---	886	---	---	---	---	---	---	---	---
Cosmos														
Sewer	52,509	56,584	(4,075)	4,195	---	120	---	---	---	---	5,175	---	---	---
Water	175,046	154,586	20,460	8,595	11,074	17,981	---	---	---	---	5,175	---	11,074	92,000
Total	227,555	211,170	16,385	12,790	11,074	18,101	---	---	---	---	10,350	---	11,074	92,000
Cottage Grove														
Cottage Grove Emergency Medical Services	2,006,555	1,589,369	417,186	15,281	2,032	430,435	---	---	---	94,430	281,519	---	---	---
Sewer Operating	2,632,931	2,869,253	(236,322)	109,413	---	(126,909)	---	---	---	187,000	---	---	---	---
Street Light Utility	752,229	986,869	(234,640)	81,667	---	(152,973)	---	---	---	47,220	97,483	---	---	---
Water Operating	2,128,744	2,961,856	(833,112)	86,323	---	(746,789)	---	---	---	171,800	4,991	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	7,520,459	8,407,347	(886,888)	292,684	2,032	(596,236)	---	---	---	500,450	383,993	---	---	---
Cottonwood														
Sewer	220,258	174,161	46,097	1,437	8,318	39,216	---	---	---	---	12,050	---	8,318	50,000
Water	190,414	163,859	26,555	425	23,125	3,855	---	---	---	---	8,682	---	23,125	20,000
Total	410,672	338,020	72,652	1,862	31,443	43,071	---	---	---	---	20,732	---	31,443	70,000
Courtland														
Water and Sewer [3]	337,152	404,097	(66,945)	6,798	2,687	(62,834)	---	---	---	135,379	973,735	671,959	2,687	---
Total	337,152	404,097	(66,945)	6,798	2,687	(62,834)	---	---	---	135,379	973,735	671,959	2,687	---
Cromwell														
Liquor	390,016	360,726	29,290	5,014	---	34,304	---	---	---	---	---	---	---	---
Sewer	42,147	36,195	5,952	9,339	1,301	13,990	7,704	---	---	---	---	---	1,301	12,926
Water	36,668	26,261	10,407	1,319	3,652	8,074	---	---	---	---	---	---	3,652	5,940
Total	468,831	423,182	45,649	15,672	4,953	56,368	7,704	---	---	---	---	---	4,953	18,866
Crookston														
Economic Development [29]	248,239	375,313	(127,074)	151,796	---	24,722	---	---	---	---	---	---	---	---
Housing Programs [29]	266,023	1,566,870	(1,300,847)	1,110,849	---	(189,998)	---	1,103,613	---	---	---	---	---	---
Sewer	539,203	440,103	99,100	1,951	---	101,051	---	---	---	(10,072)	37,141	---	---	---
Water	1,478,837	1,131,424	347,413	10,609	24,070	333,952	---	---	---	222,003	414,792	---	---	---
Total	2,532,302	3,513,710	(981,408)	1,275,205	24,070	269,727	---	1,103,613	---	211,931	451,933	---	---	---
Crosby														
Deputy Registrar [0]	102,365	96,554	5,811	129	---	5,940	---	---	---	---	---	---	---	---
Range Collectors [0]	180,226	156,275	23,951	---	---	23,951	---	---	---	---	---	---	---	---
Sanitation [0]	11,839	2,272	9,567	---	---	9,567	---	---	---	---	---	---	---	---
Sewer	649,095	540,030	109,065	8,070	21,564	95,571	---	---	---	---	255,594	---	21,564	31,000
Storm Drainage [0]	44,618	71,664	(27,046)	3,794	---	(23,252)	---	---	---	20,000	---	---	---	---
Water	484,343	371,048	113,295	31,273	66,838	77,730	---	---	---	---	204,646	---	66,838	206,000
Total	1,472,486	1,237,843	234,643	43,266	88,402	189,507	---	---	---	20,000	460,240	---	88,402	237,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Crosslake														
Sewer	282,670	521,301	(238,631)	535,752	41,855	255,266	338,347	---	---	(1,500,000)	2,025,798	---	41,855	175,000
Total	282,670	521,301	(238,631)	535,752	41,855	255,266	338,347	---	---	(1,500,000)	2,025,798	---	41,855	175,000
Crystal														
Recycling	340,410	335,310	5,100	4,189	---	9,289	---	---	---	8,168	---	---	---	---
Sanitary Sewer	2,584,087	2,486,143	97,944	37,853	---	135,797	---	---	---	181,604	153,745	---	---	---
Storm Drainage	1,335,334	759,180	576,154	23,462	---	599,616	---	---	---	116,868	72,872	---	---	---
Street Lights	195,324	152,301	43,023	13,140	---	56,163	---	---	---	13,805	---	---	---	---
Water	3,518,119	3,097,211	420,908	147,623	8,400	560,131	---	---	---	181,604	---	---	---	---
Total	7,973,274	6,830,145	1,143,129	226,267	8,400	1,360,996	---	---	---	502,049	226,617	---	---	---
Currie														
Garbage	8,798	7,928	870	43	---	913	---	---	---	---	---	---	---	---
Sewer	49,310	73,216	(23,906)	42,128	18,952	(730)	---	---	247	---	7,407	---	18,766	10,500
Water	70,823	46,088	24,735	2,794	---	27,529	---	---	56	(32,266)	8,020	---	---	---
Total	128,931	127,232	1,699	44,965	18,952	27,712	---	---	303	(32,266)	15,427	---	18,766	10,500
Cuyuna														
Sewer [0]	28,030	24,662	3,368	---	---	3,368	---	---	---	---	---	---	---	---
Water	17,921	12,048	5,873	---	---	5,873	---	---	---	---	39,500	---	---	---
Total	45,951	36,710	9,241	---	---	9,241	---	---	---	---	39,500	---	---	---
Cyrus														
Garbage [0]	32,150	29,621	2,529	---	---	2,529	---	---	---	---	---	---	---	---
Sewer [0]	31,821	28,293	3,528	822	---	4,350	---	---	---	---	---	---	---	---
Water	76,996	221,908	(144,912)	697	16,575	(160,790)	---	73,035	---	---	---	---	16,575	37,200
Total	140,967	279,822	(138,855)	1,519	16,575	(153,911)	---	73,035	---	---	---	---	16,575	37,200
Dalton														
Liquor	265,975	250,664	15,311	445	---	15,756	---	---	---	---	2,250	---	---	---
Sewer	41,351	18,426	22,925	2,091	29,819	(4,803)	---	---	---	---	---	2,328,929	29,819	10,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	48,323	71,135	(22,812)	4,298	15,836	(34,350)	---	---	---	5,000	---	---	15,836	18,000
Total	355,649	340,225	15,424	6,834	45,655	(23,397)	---	---	---	5,000	2,250	2,328,929	45,655	28,000
Danube														
Economic Development Authority [29]	25,920	14,902	11,018	32	3,511	7,539	---	---	---	---	1,384	---	3,511	9,557
Garbage	31,037	26,851	4,186	87	---	4,273	---	---	---	---	---	---	---	---
Sewer	37,995	34,675	3,320	1,178	---	4,498	---	---	---	---	---	---	---	---
Water	64,433	53,566	10,867	2,367	---	13,234	---	---	---	---	---	---	---	---
Total	159,385	129,994	29,391	3,664	3,511	29,544	---	---	---	---	1,384	---	3,511	9,557
Danvers														
Refuse	13,553	7,917	5,636	---	---	5,636	---	---	---	---	---	---	---	---
Sewer	11,522	26,902	(15,380)	7,865	---	(7,515)	---	---	---	---	---	---	---	---
Total	25,075	34,819	(9,744)	7,865	---	(1,879)	---	---	---	---	---	---	---	---
Darfur														
Sewer	30,256	61,576	(31,320)	43	4,615	(35,892)	---	---	---	---	---	---	4,615	4,000
Water	15,108	16,103	(995)	3	---	(992)	---	---	---	---	---	---	---	---
Total	45,364	77,679	(32,315)	46	4,615	(36,884)	---	---	---	---	---	---	4,615	4,000
Darwin														
Liquor	606,035	591,579	14,456	3,260	---	17,716	---	---	667	100,000	---	---	---	---
Sewer	42,169	26,290	15,879	2,107	---	17,986	---	---	---	---	---	---	---	---
Water	72,999	72,125	874	3,491	2,933	1,432	---	---	---	---	---	---	2,933	9,000
Total	721,203	689,994	31,209	8,858	2,933	37,134	---	---	667	100,000	---	---	2,933	9,000
Dassel														
Liquor	1,189,788	1,140,025	49,763	19,705	29,827	39,641	---	---	---	---	---	---	11,605	50,000
Sewer	369,993	317,492	52,501	13,753	13,326	52,928	---	---	---	---	739	---	13,326	129,000
Surface Water	16,458	4,813	11,645	634	2,830	9,449	---	---	---	---	10,453	87,170	---	---
Water	398,793	353,959	44,834	29,550	15,611	58,773	---	---	---	---	740	---	15,611	199,000
Total	1,975,032	1,816,289	158,743	63,642	61,594	160,791	---	---	---	---	11,932	87,170	40,542	378,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Dawson														
Armory Housing	55,120	61,158	(6,038)	4,934	10,044	(11,148)	---	---	---	---	---	---	9,747	20,000
Liquor	458,564	461,896	(3,332)	666	---	(2,666)	---	---	---	---	---	---	---	---
Refuse	116,960	113,663	3,297	898	---	4,195	---	---	---	---	---	---	---	---
Water and Sewer [3]	810,932	618,603	192,329	7,879	73,347	126,861	---	---	---	(19,079)	93,188	---	73,347	384,000
Total	1,441,576	1,255,320	186,256	14,377	83,391	117,242	---	---	---	(19,079)	93,188	---	83,094	404,000
Dayton														
Sewer	396,729	691,561	(294,832)	11,022	---	(283,810)	---	---	---	450,188	26,873	---	---	---
Water	565,274	689,748	(124,474)	24,728	---	(99,746)	---	---	---	271,425	66,773	---	---	---
Total	962,003	1,381,309	(419,306)	35,750	---	(383,556)	---	---	---	721,613	93,646	---	---	---
De Graff														
Liquor	361,067	403,516	(42,449)	50,241	2,534	5,258	---	---	---	---	3,990	---	461	26,737
Sewer Project	---	18,160	(18,160)	21	---	(18,139)	---	---	---	---	374,046	---	---	---
Utilities [1]	31,920	63,512	(31,592)	---	---	(31,592)	---	---	---	---	---	---	---	---
Total	392,987	485,188	(92,201)	50,262	2,534	(44,473)	---	---	---	---	378,036	---	461	26,737
Deephaven														
Marina	151,888	133,898	17,990	2,007	---	19,997	---	---	---	---	---	---	---	---
Recycling	14,833	20,768	(5,935)	11,089	---	5,154	---	---	---	---	---	---	---	---
Sewer	648,727	774,273	(125,546)	4,442	---	(121,104)	---	---	---	31,577	9,398	---	---	---
Storm Water	119,042	37,521	81,521	601	535	81,587	---	---	---	---	94,937	---	---	---
Water	89,893	95,098	(5,205)	2,143	---	(3,062)	---	---	---	---	---	---	---	---
Total	1,024,383	1,061,558	(37,175)	20,282	535	(17,428)	---	---	---	31,577	104,335	---	---	---
Deer Creek														
Sewer	54,355	52,426	1,929	---	5,492	(3,563)	---	---	---	---	---	---	5,492	17,800
Water [0]	49,492	35,250	14,242	---	12,445	1,797	---	---	---	---	---	---	12,445	6,000
Total	103,847	87,676	16,171	---	17,937	(1,766)	---	---	---	---	---	---	17,937	23,800
Deer River														
License Bureau	86,940	98,685	(11,745)	---	---	(11,745)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	346,320	200,110	146,210	---	21,655	124,555	---	---	---	(613,107)	765,829	---	21,655	103,555
Water	216,607	217,539	(932)	---	16,072	(17,004)	---	---	---	(906,332)	927,447	---	16,072	44,090
Total	649,867	516,334	133,533	---	37,727	95,806	---	---	---	(1,519,439)	1,693,276	---	37,727	147,645
Deerwood														
Sewer Fund	104,158	115,729	(11,571)	7,813	2,358	(6,116)	---	---	---	---	---	---	---	---
Water Fund	181,477	107,682	73,795	6,876	4,223	76,448	---	---	---	21,453	30,410	---	3,750	14,000
Total	285,635	223,411	62,224	14,689	6,581	70,332	---	---	---	21,453	30,410	---	3,750	14,000
Delano														
Electric [29]	6,250,179	5,660,324	589,855	110,748	232,455	468,148	---	---	---	---	961,876	---	21,834	136,837
Liquor	2,760,043	2,544,408	215,635	1,726	---	217,361	---	---	656	390,916	6,531	---	---	---
Sanitary Sewer	1,834,415	1,502,060	332,355	515,823	173,796	674,382	---	---	---	---	66,357	---	173,216	963,810
Water [29]	1,110,934	1,049,818	61,116	234,502	203,449	92,169	---	---	---	---	165,946	288,931	202,106	420,000
Total	11,955,571	10,756,610	1,198,961	862,799	609,700	1,452,060	---	---	656	390,916	1,200,710	288,931	397,156	1,520,647
Delavan														
Sewer	43,917	62,427	(18,510)	---	---	(18,510)	---	---	---	---	---	---	---	---
Water	43,150	53,962	(10,812)	---	---	(10,812)	---	---	---	---	---	---	---	---
Total	87,067	116,389	(29,322)	---	---	(29,322)	---	---	---	---	---	---	---	---
Delhi														
Sewage Collection and Disposal [0]	25,395	24,887	508	1	2,728	(2,219)	---	---	---	(13,970)	---	---	2,728	1,200
Total	25,395	24,887	508	1	2,728	(2,219)	---	---	---	(13,970)	---	---	2,728	1,200
Dennison														
Refuse or Garbage Collection	13,940	24,448	(10,508)	---	---	(10,508)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	16,152	60,682	(44,530)	---	---	(44,530)	---	---	---	---	---	---	---	---
Water	38,264	23,614	14,650	---	---	14,650	---	---	---	22,986	---	---	---	---
Total	68,356	108,744	(40,388)	---	---	(40,388)	---	---	---	22,986	---	---	---	---
Dent														
Sewage Collection and Disposal [0]	28,590	19,794	8,796	1,113	---	9,909	---	---	---	13,115	---	---	---	---
Sewer Reserve Fund [0]	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	28,590	19,794	8,796	1,113	---	9,909	---	---	---	12,115	---	---	---	---
Detroit Lakes														
Electric	20,043,910	15,825,194	4,218,716	216,525	54,370	4,380,871	---	---	---	585,000	2,279,034	---	27,170	300,000
Liquor	7,126,887	6,082,378	1,044,509	30,496	206,553	868,452	---	---	---	490,000	---	---	32,603	112,829
Sewer	3,570,048	1,698,466	1,871,582	6,378,910	115,437	8,135,055	---	6,044,296	288,530	---	9,943,434	4,587,720	80,064	61,000
Water	1,608,409	1,188,159	420,250	23,359	71,242	372,367	---	---	---	---	505,235	---	71,242	198,000
Total	32,349,254	24,794,197	7,555,057	6,649,290	447,602	13,756,745	---	6,044,296	288,530	1,075,000	12,727,703	4,587,720	211,079	671,829
Dexter														
Sewer [0]	15,703	18,458	(2,755)	10,388	3,311	4,322	9,726	---	---	(30,000)	82,918	---	3,311	---
Water [0]	46,943	41,303	5,640	26,747	2,630	29,757	7,288	---	---	---	40,550	---	2,630	9,000
Total	62,646	59,761	2,885	37,135	5,941	34,079	17,014	---	---	(30,000)	123,468	---	5,941	9,000
Dilworth														
Forestry	28,610	19,071	9,539	1,793	---	11,332	---	---	---	---	---	---	---	---
Pest Control	52,297	30,798	21,499	1,143	---	22,642	---	---	---	---	---	---	---	---
Refuse	518,200	512,152	6,048	3,212	---	9,260	---	---	---	6,800	---	---	---	---
Sewer	673,151	632,129	41,022	200,525	59,495	182,052	47,045	---	16,524	5,000	1,776,062	1,991,104	32,090	117,000
Water	660,126	714,574	(54,448)	74,309	---	19,861	---	---	---	5,000	19,043	---	---	---
Total	1,932,384	1,908,724	23,660	280,982	59,495	245,147	47,045	---	16,524	16,800	1,795,105	1,991,104	32,090	117,000
Dodge Center														
Ambulance	861,661	740,487	121,174	8,240	35,279	94,135	---	---	---	---	7,314	---	---	---
Sewer	437,267	410,470	26,797	14,625	---	41,422	---	---	---	---	13,419	---	---	---
Water	423,307	365,372	57,935	26,175	21,550	62,560	---	---	---	---	434,254	393,310	21,550	---
Total	1,722,235	1,516,329	205,906	49,040	56,829	198,117	---	---	---	---	454,987	393,310	21,550	---
Donaldson														
Sewer [0]	6,988	9,213	(2,225)	16	---	(2,209)	---	---	---	---	---	---	---	---
Total	6,988	9,213	(2,225)	16	---	(2,209)	---	---	---	---	---	---	---	---
Donnelly														
Garbage [0]	27,777	27,777	---	---	---	---	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer [0]	44,936	57,629	(12,693)	---	---	(12,693)	---	---	---	---	---	---	---	---
Water [0]	60,852	51,651	9,201	---	218	8,983	---	---	---	(12,451)	---	---	218	21,200
Total	133,565	137,057	(3,492)	---	218	(3,710)	---	---	---	(12,451)	---	---	218	21,200
Doran														
Wastewater [0]	6,270	4,801	1,469	19	---	1,488	---	---	---	---	---	---	---	---
Total	6,270	4,801	1,469	19	---	1,488	---	---	---	---	---	---	---	---
Dover														
Water and Sewer [3]	226,277	173,465	52,812	19,815	9,363	63,264	19,815	---	---	---	133,763	116,000	9,363	119,000
Total	226,277	173,465	52,812	19,815	9,363	63,264	19,815	---	---	---	133,763	116,000	9,363	119,000
Dovray														
Sewer	27,467	31,117	(3,650)	191	8,075	(11,534)	---	---	---	---	18,852	---	8,075	4,000
Water	8,995	10,292	(1,297)	284	---	(1,013)	---	---	---	---	---	---	---	---
Total	36,462	41,409	(4,947)	475	8,075	(12,547)	---	---	---	---	18,852	---	8,075	4,000
Duluth														
Airport [29]	5,794,399	14,479,564	(8,685,165)	590,088	345,499	(8,440,576)	---	8,737,558	775,856	---	14,440,992	---	330,594	978,988
Duluth Entertainment and Convention Center [29]	9,346,829	14,777,685	(5,430,856)	2,048,016	---	(3,382,840)	1,818,754	---	---	---	474,286	---	---	---
Gas Utility	39,277,573	33,036,073	6,241,500	30,339	58,802	6,213,037	---	---	23,365	2,703,289	3,596,112	---	58,802	697,055
Golf	1,692,369	1,853,157	(160,788)	---	---	(160,788)	---	---	---	---	---	---	---	50,004
Parking	3,742,298	2,768,774	973,524	1,411	211,408	763,527	---	---	---	1,386,300	122,536	---	211,408	795,000
Priley Drive Parking Facility	457,088	754,419	(297,331)	(1,597)	500,064	(798,992)	---	---	---	(543,427)	---	---	500,064	74,533
Sewer Utility	19,718,667	16,506,297	3,212,370	22,578	303,362	2,931,586	---	---	8,283	107,326	2,358,553	122,314	303,362	1,828,590
Spirit Mountain Recreation Area Authority [29][33]	5,360,021	6,425,141	(1,065,120)	493,970	45,353	(616,503)	493,970	---	---	---	375,424	---	45,353	234,639
Steam District #1	7,880,094	7,997,086	(116,992)	2,986	208,565	(322,571)	---	---	5,095,641	161,101	4,767,595	---	201,463	650,000
Storm Water	5,285,795	3,403,497	1,882,298	(4,817)	9,291	1,868,190	---	---	---	522,470	764,785	---	9,291	241,548
Street Light Utility	1,428,918	1,909,705	(480,787)	754,314	---	273,527	751,231	---	---	10,662	1,091,640	---	---	---
Transit [29]	2,992,124	23,540,824	(20,548,700)	15,669,267	---	(4,879,433)	---	1,013,657	11,785,349	---	6,019,862	---	---	---
Water Utility	14,925,155	11,073,787	3,851,368	19,291	252,071	3,618,588	---	---	16,919	7,182	2,548,416	4,010,287	252,071	1,671,493
Total	117,901,330	138,526,009	(20,624,679)	19,625,846	1,934,415	(2,933,248)	3,063,955	9,751,215	17,705,413	4,354,903	36,560,201	4,132,601	1,912,408	7,221,850

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Dumont														
Sanitation	6,980	6,872	108	---	---	108	---	---	---	---	---	---	---	---
Sewer	28,945	19,497	9,448	65	6,972	2,541	---	---	---	---	---	---	6,972	7,000
Water	24,757	23,876	881	---	1,735	(854)	---	---	---	---	---	---	1,735	7,000
Total	60,682	50,245	10,437	65	8,707	1,795	---	---	---	---	---	---	8,707	14,000
Dundas														
Refuse	101,415	73,993	27,422	439	---	27,861	---	---	---	---	---	---	---	---
Sewer	435,778	500,807	(65,029)	79,534	29,576	(15,071)	---	---	---	7,654	---	---	29,576	222,542
Storm Water Utility	79,844	43,811	36,033	2,418	---	38,451	---	---	---	7,927	---	---	---	---
Water	430,678	394,273	36,405	11,006	34,083	13,328	---	---	---	7,654	320,092	325,000	34,083	350,000
Total	1,047,715	1,012,884	34,831	93,397	63,659	64,569	---	---	---	23,235	320,092	325,000	63,659	572,542
Dundee														
Electric	74,041	65,126	8,915	11,048	10,292	9,671	---	---	26	---	---	---	---	---
Sewer	5,968	80,927	(74,959)	10,828	688	(64,819)	---	---	44	4,280	---	---	---	---
Water	10,384	22,141	(11,757)	13,846	7,119	(5,030)	---	---	---	---	---	---	6,255	5,000
Total	90,393	168,194	(77,801)	35,722	18,099	(60,178)	---	---	70	4,280	---	---	6,255	5,000
Dunnell														
Electric	100,579	106,227	(5,648)	8,612	---	2,964	---	---	---	---	---	---	---	---
Sewer	48,161	73,072	(24,911)	37,283	8,106	4,266	37,283	---	---	---	---	---	8,106	4,673
Water	32,543	60,101	(27,558)	418	---	(27,140)	---	---	---	---	11,858	---	---	---
Total	181,283	239,400	(58,117)	46,313	8,106	(19,910)	37,283	---	---	---	11,858	---	8,106	4,673
Eagan														
Aquatic Facility	1,325,919	1,555,597	(229,678)	31,922	---	(197,756)	---	---	404	---	199,953	---	---	---
Civic Arena	1,105,277	1,497,413	(392,136)	112,511	1,451	(281,076)	---	---	808	---	104,625	---	1,451	---
Community Center	1,562,763	2,420,242	(857,479)	1,235,395	84,045	293,871	1,120,635	---	1,615	(276,923)	209,927	---	84,045	930,000
Fiber Infrastructure	150,731	333,307	(182,576)	7,310	---	(175,266)	---	---	---	110,332	5,875	---	---	---
Sanitary Sewer	6,838,960	7,317,143	(478,183)	199,625	---	(278,558)	---	---	1,027	575,943	1,145,095	---	---	---
Storm Drainage/Water Quality	2,770,995	1,608,140	1,162,855	181,712	---	1,344,567	---	---	807	102,200	881,790	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Street Light Utility	795,531	536,045	259,486	1,704	---	261,190	---	---	15	43,800	---	---	---	---
Water	5,257,386	5,742,712	(485,326)	1,762,810	---	1,277,484	---	---	2,593	1,043,043	1,228,503	---	---	---
Total	19,807,562	21,010,599	(1,203,037)	3,532,989	85,496	2,244,456	1,120,635	---	7,269	1,598,395	3,775,768	---	85,496	930,000
Eagle Bend														
Garbage	41,638	40,197	1,441	367	---	1,808	---	---	---	---	---	---	---	---
Gas	304,225	296,436	7,789	6,759	5,685	8,863	---	---	---	64,392	5,000	---	5,685	60,000
Liquor	238,118	245,550	(7,432)	15,842	---	8,410	---	---	---	2,000	5,084	---	---	---
Sewer	92,001	91,915	86	3,974	---	4,060	---	---	---	50,063	2,500	---	---	---
Water	97,063	81,287	15,776	10,025	3,404	22,397	---	---	---	23,137	12,486	---	3,404	15,000
Total	773,045	755,385	17,660	36,967	9,089	45,538	---	---	---	139,592	25,070	---	9,089	75,000
Eagle Lake														
Sanitary Sewer	547,371	424,466	122,905	---	---	122,905	---	---	---	100,000	296,566	---	---	---
Water	326,653	231,211	95,442	3,004	---	98,446	---	---	---	132,079	9,685	---	---	---
Total	874,024	655,677	218,347	3,004	---	221,351	---	---	---	232,079	306,251	---	---	---
East Bethel														
Arena	198,169	256,992	(58,823)	2,140	---	(56,683)	---	---	---	---	---	---	---	---
Sewer	120,811	338,051	(217,240)	2,069	228,257	(443,428)	---	---	---	---	---	228,256	---	26,153
Water	103,602	333,517	(229,915)	869	---	(229,046)	---	---	---	---	6,249	---	---	---
Total	422,582	928,560	(505,978)	5,078	228,257	(729,157)	---	---	---	---	6,249	228,256	---	26,153
East Grand Forks														
Commercial Properties	66,189	76,146	(9,957)	1,167	---	(8,790)	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	842,010	673,146	168,864	21,722	---	190,586	---	---	---	---	---	---	---	---
Electric	15,024,875	14,217,687	807,188	154,786	---	961,974	---	---	---	289,377	1,030,227	---	---	---
Refuse	1,042,996	1,028,401	14,595	1,035	---	15,630	---	---	---	---	---	---	---	---
Sewer	1,668,778	1,368,592	300,186	12,253	145,249	167,190	---	---	---	---	---	---	145,249	585,000
Storm Water	485,348	609,428	(124,080)	7,500	---	(116,580)	---	---	---	---	12,586	---	---	---
Water	2,600,636	2,297,615	303,021	371	---	303,392	---	---	---	---	622,013	---	---	---
Total	21,730,832	20,271,015	1,459,817	198,834	145,249	1,513,402	---	---	---	289,377	1,664,826	---	145,249	585,000

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
East Gull Lake														
Wastewater	547,335	740,531	(193,196)	216,277	26,381	(3,300)	151,120	---	---	---	82,238	---	26,381	369,000
Total	547,335	740,531	(193,196)	216,277	26,381	(3,300)	151,120	---	---	---	82,238	---	26,381	369,000
Easton														
Sewer	37,453	33,690	3,763	---	---	3,763	---	---	---	---	---	---	---	---
Water	47,223	67,676	(20,453)	---	---	(20,453)	---	---	---	---	---	---	---	---
Total	84,676	101,366	(16,690)	---	---	(16,690)	---	---	---	---	---	---	---	---
Echo														
Cemetery	200	75	125	14	---	139	---	---	---	---	---	---	---	---
Sewer	47,033	62,253	(15,220)	323	---	(14,897)	---	---	---	---	---	---	---	---
Water	71,571	68,062	3,509	8,208	8,370	3,347	---	---	---	---	---	---	8,370	4,000
Total	118,804	130,390	(11,586)	8,545	8,370	(11,411)	---	---	---	---	---	---	8,370	4,000
Eden Prairie														
Liquor	10,848,725	9,973,776	874,949	35,567	54,223	856,293	---	---	---	800,000	---	---	---	---
Sewer	6,356,014	7,443,791	(1,087,777)	96,704	8,288	(999,361)	---	---	---	125,183	116,444	---	8,288	90,000
Storm Water	2,726,255	2,335,222	391,033	104,094	11,002	484,125	---	---	5,000	59,433	247,786	---	11,002	---
Water	8,422,155	10,367,249	(1,945,094)	244,600	79,284	(1,779,778)	---	---	3,525	265,786	619,657	---	79,284	520,000
Total	28,353,149	30,120,038	(1,766,889)	480,965	152,797	(1,438,721)	---	---	8,525	1,250,402	983,887	---	98,574	610,000
Eden Valley														
Senior Housing [0]	109,543	69,579	39,964	10,772	5,538	45,198	---	---	---	---	---	---	5,538	51,000
Sewer [0]	218,691	130,136	88,555	19,882	15,801	92,636	---	---	---	---	---	---	15,801	65,500
Water [0]	423,326	199,902	223,424	6,775	21,187	209,012	---	---	---	---	28,953	---	21,187	189,500
Total	751,560	399,617	351,943	37,429	42,526	346,846	---	---	---	---	28,953	---	42,526	306,000
Edgerton														
Refuse	53,660	48,131	5,529	19	---	5,548	---	---	---	---	---	---	---	---
Sewer	112,717	91,149	21,568	98	---	21,666	---	---	---	---	---	---	---	---
Water	248,442	225,803	22,639	188	3,945	18,882	---	---	---	---	7,784	---	3,945	23,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	414,819	365,083	49,736	305	3,945	46,096	---	---	---	---	7,784	---	3,945	23,000
Edina														
Aquatic Center	997,727	976,436	21,291	41,459	30,693	32,057	---	---	---	(11,725)	84,692	---	30,693	80,000
Arena	2,625,474	2,900,636	(275,162)	5,878	96,208	(365,492)	---	---	---	(250,000)	---	---	96,192	1,932,000
Art Center	511,657	620,397	(108,740)	19,865	---	(88,875)	---	---	---	(150,000)	---	---	---	---
Centennial Lakes	892,425	1,044,452	(152,027)	25,262	---	(126,765)	---	---	---	(75,000)	19,783	---	---	---
Edinborough Park	1,444,834	1,545,158	(100,324)	41,627	---	(58,697)	---	---	---	(7,861)	98,932	---	---	---
Golf Course	1,396,173	2,192,512	(796,339)	127,142	324,113	(993,310)	---	---	---	(115,085)	1,968,876	---	324,113	185,000
Liquor	13,401,754	11,995,159	1,406,595	25,246	---	1,431,841	---	---	---	800,000	---	---	---	---
Sports Dome	454,362	886,445	(432,083)	10,780	---	(421,303)	---	---	---	(598)	12,733	---	---	---
Utilities [1]	22,757,745	17,411,983	5,345,762	1,190,933	1,087,575	5,449,120	---	---	473,990	193,259	5,472,308	3,465,152	1,027,296	4,980,000
Total	44,482,151	39,573,178	4,908,973	1,488,192	1,538,589	4,858,576	---	---	473,990	382,990	7,657,324	3,465,152	1,478,294	7,177,000
Effie														
Sewage Collection and Disposal [0]	38,956	40,582	(1,626)	14,167	11,281	1,260	---	---	---	(61,708)	3,518	---	11,281	5,936
Total	38,956	40,582	(1,626)	14,167	11,281	1,260	---	---	---	(61,708)	3,518	---	11,281	5,936
Eitzen														
Community Center [0]	7,475	17,173	(9,698)	3,578	---	(6,120)	---	---	---	---	55,736	---	---	---
DEED Fund [0]	17,098	---	17,098	---	---	17,098	---	---	---	---	---	---	---	---
Electric Enterprise Fund [0]	277,350	247,356	29,994	7,392	---	37,386	---	---	---	---	---	---	---	---
Garbage Enterprise Fund [0]	10,287	9,680	607	---	---	607	---	---	---	---	---	---	---	---
Sewer Enterprise Fund [0]	27,478	30,312	(2,834)	3,419	---	585	---	---	---	---	---	---	---	---
Water Enterprise Fund [0]	36,031	5,551	30,480	---	5,853	24,627	---	---	---	---	---	---	5,853	27,500
Total	375,719	310,072	65,647	14,389	5,853	74,183	---	---	---	---	55,736	---	5,853	27,500
Elba														
Water [0]	7,974	7,545	429	5,045	---	5,474	---	---	---	---	---	---	---	---
Total	7,974	7,545	429	5,045	---	5,474	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	1,914,850	1,605,542	309,308	39,967	25,328	323,947	---	---	---	112,500	39,373	21,173	25,328	40,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Maplewood Manor	137,980	125,320	12,660	76	---	12,736	---	---	---	---	---	---	---	---
Sewer	211,365	194,030	17,335	260,011	7,574	269,772	---	---	---	8,500	708,333	396,803	7,574	25,973
Tipsinah Mounds Campground	258,656	194,276	64,380	7	11,164	53,223	---	---	---	500	81,200	---	---	---
Water	263,787	264,084	(297)	585,309	3,474	581,538	---	---	322,772	8,500	710,950	140,471	3,474	9,538
Total	2,786,638	2,383,252	403,386	885,370	47,540	1,241,216	---	---	322,772	130,000	1,539,856	558,447	36,376	75,511
Elgin														
Sewer [23]	160,967	171,423	(10,456)	---	4,089	(14,545)	---	---	---	---	---	---	4,089	29,000
Water [23]	178,860	219,878	(41,018)	52,878	25,036	(13,176)	52,878	---	---	---	---	---	25,036	127,516
Total	339,827	391,301	(51,474)	52,878	29,125	(27,721)	52,878	---	---	---	---	---	29,125	156,516
Elizabeth														
Liquor	426,238	396,586	29,652	---	---	29,652	---	---	---	---	4,881	---	---	---
Sewer	9,710	14,884	(5,174)	---	---	(5,174)	---	---	---	---	---	---	---	---
Water	74,493	65,508	8,985	---	3,057	5,928	---	---	---	---	---	---	3,057	34,000
Total	510,441	476,978	33,463	---	3,057	30,406	---	---	---	---	4,881	---	3,057	34,000
Elk River														
Electric	38,779,905	35,201,406	3,578,499	701,413	483,777	3,796,135	---	---	---	1,187,714	14,657,362	10,338,289	478,814	918,252
Garbage	1,553,498	1,588,956	(35,458)	4,865	---	(30,593)	---	---	---	1,750	---	---	---	---
Liquor	7,203,155	6,233,700	969,455	55,235	---	1,024,690	---	---	---	689,174	---	---	---	---
Sewer	2,246,794	3,251,292	(1,004,498)	102,684	253,197	(1,155,011)	---	---	32,311	150,000	73,478	---	253,197	415,000
Storm Water	485,484	634,073	(148,589)	3,700	---	(144,889)	---	---	---	35,000	---	---	---	---
Water	2,515,821	2,624,284	(108,463)	274,175	41,865	123,847	---	---	---	---	442,368	---	41,865	255,000
Total	52,784,657	49,533,711	3,250,946	1,142,072	778,839	3,614,179	---	---	32,311	2,063,638	15,173,208	10,338,289	773,876	1,588,252
Elko New Market														
Sewer	1,111,062	1,380,776	(269,714)	---	20,422	(290,136)	---	---	---	---	---	394,000	20,422	320,755
Storm Water	270,278	196,046	74,232	360	6,097	68,495	---	---	---	---	---	---	5,731	73,080
Water	1,264,086	932,181	331,905	502	110,270	222,137	---	---	---	---	---	---	109,101	630,535
Total	2,645,426	2,509,003	136,423	862	136,789	496	---	---	---	---	---	394,000	135,254	1,024,370

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Elkton														
Water and Sewer [0][3]	22,989	23,645	(656)	1,648	6,535	(5,543)	---	---	---	---	---	---	6,535	10,000
Total	22,989	23,645	(656)	1,648	6,535	(5,543)	---	---	---	---	---	---	6,535	10,000
Ellendale														
Liquor	444,378	475,351	(30,973)	18	---	(30,955)	---	---	---	---	---	---	---	---
Sewer	88,144	53,368	34,776	3,293	19,531	18,538	---	---	---	---	---	---	19,531	15,645
Water	252,593	224,718	27,875	7,147	28,745	6,277	---	---	---	---	---	---	28,745	168,000
Total	785,115	753,437	31,678	10,458	48,276	(6,140)	---	---	---	---	---	---	48,276	183,645
Ellsworth														
Parkview Manor Municipal Nursing Home [14][29]	2,205,384	2,123,827	81,557	4,392	749	85,200	---	---	---	---	67,861	---	---	---
Refuse [0]	45,328	43,690	1,638	249	---	1,887	---	---	---	---	---	---	---	---
Sewer [0]	116,266	50,200	66,066	1,478	11,623	55,921	---	---	---	---	---	---	11,623	30,000
Water [0]	141,344	115,561	25,783	7,539	---	33,322	---	---	---	---	---	---	---	---
Total	2,508,322	2,333,278	175,044	13,658	12,372	176,330	---	---	---	---	67,861	---	11,623	30,000
Elmore														
Liquor	128,483	148,395	(19,912)	50	---	(19,862)	---	---	---	---	---	---	---	---
Refuse	39,048	41,604	(2,556)	1,558	---	(998)	---	---	---	---	---	---	---	---
Sewer	72,319	201,420	(129,101)	26,287	46,970	(149,784)	24,267	---	---	(60,000)	---	---	41,765	27,440
Water	118,986	202,268	(83,282)	23,425	56,888	(116,745)	19,067	---	---	(50,000)	---	---	53,395	29,560
Total	358,836	593,687	(234,851)	51,320	103,858	(287,389)	43,334	---	---	(110,000)	---	---	95,160	57,000
Ely														
Electric	3,811,487	3,534,418	277,069	12,924	---	289,993	---	---	---	---	42,331	---	---	---
Housing and Redevelopment Authority Business Activities [29]	322,124	178,060	144,064	1,000	107,580	37,484	---	---	---	---	1,917	---	107,580	65,000
Housing and Redevelopment Authority Low Rent Public Housing [29]	413,386	859,354	(445,968)	333,294	42,199	(154,873)	---	332,369	---	---	17,170	---	29,932	30,792
Sewer	1,100,407	1,025,644	74,763	7,883	39,158	43,488	---	---	---	---	---	---	39,158	205,000
Water	791,907	709,508	82,399	9,254	7,093	84,560	---	---	---	---	---	---	7,093	75,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	6,439,311	6,306,984	132,327	364,355	196,030	300,652	---	332,369	---	---	61,418	---	183,763	375,792
Elysian														
Environmental Utility	37,498	7,739	29,759	---	15,424	14,335	---	---	---	---	200,249	200,250	9,554	10,200
Refuse Collection	55,190	55,338	(148)	---	---	(148)	---	---	---	---	---	---	---	---
Sewer Utility	213,713	182,701	31,012	366	4,409	26,969	---	---	---	---	66,742	66,750	2,452	71,820
Water Utility	174,545	190,723	(16,178)	26,354	20,857	(10,681)	---	---	---	---	178,002	178,000	15,639	65,000
Total	480,946	436,501	44,445	26,720	40,690	30,475	---	---	---	---	444,993	445,000	27,645	147,020
Emily														
Sewer [0]	68,338	36,068	32,270	5,861	33,008	5,123	1,595	---	---	---	---	---	33,008	55,000
Total	68,338	36,068	32,270	5,861	33,008	5,123	1,595	---	---	---	---	---	33,008	55,000
Emmons														
Garbage [0]	21,499	22,567	(1,068)	8	---	(1,060)	---	---	---	---	---	---	---	---
Sewer [0]	31,617	28,172	3,445	9	134	3,320	---	---	---	(8,134)	---	---	134	8,000
Water	31,410	20,577	10,833	44	---	10,877	---	---	---	---	---	---	---	---
Total	84,526	71,316	13,210	61	134	13,137	---	---	---	(8,134)	---	---	134	8,000
Erhard														
Municipal Liquor Store [0][16]	90,394	52,803	37,591	6,974	---	44,565	---	---	---	100,662	---	---	---	---
Total	90,394	52,803	37,591	6,974	---	44,565	---	---	---	100,662	---	---	---	---
Erskine														
Sewer	85,890	69,623	16,267	197	---	16,464	---	---	---	---	256,655	---	---	---
Water	110,621	155,780	(45,159)	149	20,109	(65,119)	---	---	---	(40,000)	15,146	543,000	20,109	451,980
Total	196,511	225,403	(28,892)	346	20,109	(48,655)	---	---	---	(40,000)	271,801	543,000	20,109	451,980
Evan														
Water and Sewer [0][3]	38,433	35,655	2,778	106	12,795	(9,911)	---	---	---	---	---	---	12,795	4,500
Total	38,433	35,655	2,778	106	12,795	(9,911)	---	---	---	---	---	---	12,795	4,500
Evansville														
Sewer	139,579	168,316	(28,737)	11	3,174	(31,900)	---	---	---	20,100	---	---	3,174	47,529

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	131,922	132,405	(483)	28	3,976	(4,431)	---	---	---	20,100	23,100	---	3,976	17,000
Total	271,501	300,721	(29,220)	39	7,150	(36,331)	---	---	---	40,200	23,100	---	7,150	64,529
Eveleth														
Economic Development Authority - Lincoln Place [29]	330,815	261,624	69,191	648	31,958	37,881	---	---	---	---	34,569	---	31,802	72,496
Golf Course	114,998	225,790	(110,792)	---	---	(110,792)	---	---	---	(83,757)	---	---	---	---
Housing and Redevelopment Authority	101,483	281,634	(180,151)	119,372	5,831	(66,610)	---	118,771	---	---	17,017	---	---	---
Medical Office Building	109,021	42,520	66,501	---	17,706	48,795	---	---	---	---	---	---	17,706	46,020
Refuse	548,445	501,681	46,764	316	4,165	42,915	---	---	---	---	86,945	86,945	165	---
Sewer Treatment Plants	710,336	692,942	17,394	95	18,099	(610)	---	---	---	---	25,222	---	18,099	193,000
Water Utility	773,583	834,386	(60,803)	---	30,424	(91,227)	---	---	---	---	---	---	30,424	120,000
Total	2,688,681	2,840,577	(151,896)	120,431	108,183	(139,648)	---	118,771	---	(83,757)	163,753	86,945	98,196	431,516
Excelsior														
Commercial Docks	377,476	192,365	185,111	2,463	---	187,574	---	---	---	280,000	161,820	---	---	---
Sewer	543,806	408,174	135,632	8,197	23,698	120,131	---	---	---	---	320,929	---	23,698	25,577
Solid Waste	148,458	150,973	(2,515)	609	---	(1,906)	---	---	---	---	---	---	---	---
Street Light Utility	59,200	49,840	9,360	112	---	9,472	---	---	---	---	13,643	---	---	---
Surface Water Management	148,587	100,961	47,626	1,827	14,301	35,152	---	---	---	---	39,179	---	14,301	23,757
Water	558,133	400,091	158,042	8,652	82,927	83,767	---	---	---	---	771,850	---	82,927	127,334
Total	1,835,660	1,302,404	533,256	21,860	120,926	434,190	---	---	---	280,000	1,307,421	---	120,926	176,668
Eyota														
Arbor Gardens Senior Housing	1,315,813	1,157,040	158,773	2,018	51,830	108,961	---	---	---	---	17,798	---	51,830	149,000
Sewer Utility	348,403	357,351	(8,948)	47	15,267	(24,168)	---	---	---	1,572	---	---	15,267	133,550
Storm Water Utility	18,505	27,070	(8,565)	682	4,844	(12,727)	---	---	---	13,500	---	---	---	---
Water Utility	199,096	171,695	27,401	24,752	5,546	46,607	---	---	---	70,828	22,952	---	5,546	16,450
Total	1,881,817	1,713,156	168,661	27,499	77,487	118,673	---	---	---	85,900	40,750	---	72,643	299,000
Fairfax														
Electric	1,053,719	825,620	228,099	1,269	336	229,032	---	---	---	100,000	---	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Housing and Redevelopment Authority - Fairview	168,274	105,209	63,065	4,677	27	67,715	---	---	---	15,000	---	---	---	---
Housing and Redevelopment Authority - Southview	59,183	63,888	(4,705)	3,816	3,116	(4,005)	---	---	---	(15,000)	---	---	3,116	4,838
Liquor	507,941	537,809	(29,868)	6,759	---	(23,109)	---	---	---	---	---	---	---	---
Natural Gas	1,592,055	1,288,849	303,206	2,151	36,499	268,858	---	---	---	250,000	---	---	36,499	110,000
Sanitary Sewer	218,139	148,915	69,224	(1,448)	---	67,776	---	---	---	(209,598)	---	---	---	---
Storm Sewer	105,693	56,255	49,438	(3,014)	---	46,424	---	---	---	(224,129)	---	---	---	---
Water	344,718	242,429	102,289	(1,866)	11,713	88,710	---	---	---	(779,089)	---	---	11,713	108,000
Total	4,049,722	3,268,974	780,748	12,344	51,691	741,401	---	---	---	(862,816)	---	---	51,328	222,838
Fairmont														
Electric Department	16,384,952	14,889,436	1,495,516	96,454	71,899	1,520,071	---	---	7,114	593,166	313,826	---	---	---
Liquor	3,807,689	3,209,639	598,050	32,588	---	630,638	---	---	1,628	560,000	---	---	---	---
Parking Lot	6,480	7,389	(909)	19	---	(890)	---	---	---	---	---	---	---	---
Sewer	2,303,196	1,710,847	592,349	72,790	100,281	564,858	---	---	2,496	97,549	242,319	---	88,457	729,000
Storm Sewer Utility	587,094	447,147	139,947	21,405	22,192	139,160	---	---	876	---	818,582	---	22,192	190,000
Water Department	3,513,185	3,045,939	467,246	55,187	549,703	(27,270)	---	---	5,222	134,285	133,197	---	533,426	782,000
Total	26,602,596	23,310,397	3,292,199	278,443	744,075	2,826,567	---	---	17,336	1,385,000	1,507,924	---	644,075	1,701,000
Falcon Heights														
Sanitary Sewer	945,893	708,321	237,572	34,015	---	271,587	---	---	---	230,000	---	---	---	---
Storm Drainage	169,172	156,170	13,002	3,322	---	16,324	---	---	---	---	7,698	---	---	---
Total	1,115,065	864,491	250,574	37,337	---	287,911	---	---	---	230,000	7,698	---	---	---
Faribault														
Sewer	6,246,397	4,687,340	1,559,057	147,406	380,254	1,326,209	---	---	---	276,020	2,307,454	---	380,254	1,107,000
Storm Water	748,477	653,226	95,251	10,574	---	105,825	---	---	---	(102,425)	94,483	---	---	---
Water	3,087,620	2,015,307	1,072,313	96,747	---	1,169,060	---	---	---	73,952	769,595	---	---	---
Total	10,082,494	7,355,873	2,726,621	254,727	380,254	2,601,094	---	---	---	247,547	3,171,532	---	380,254	1,107,000
Farmington														
Liquor	5,256,645	4,890,304	366,341	15,308	---	381,649	---	---	---	194,377	---	---	---	---
Sewer Utility	2,045,728	1,930,839	114,889	36,651	1,937	149,603	---	---	---	298,494	89,407	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Solid Waste	2,071,672	2,101,344	(29,672)	55,577	---	25,905	---	---	---	73,020	242,749	---	---	---
Storm Water Utility	737,115	533,465	203,650	24,654	---	228,304	---	---	---	370,939	196,013	---	---	---
Street Light Utility	226,674	180,254	46,420	1,443	---	47,863	---	---	---	---	---	---	---	---
Water Utility	1,852,381	1,247,662	604,719	119,774	5	724,488	---	---	---	403,225	359,365	---	---	---
Total	12,190,215	10,883,868	1,306,347	253,407	1,942	1,557,812	---	---	---	1,340,055	887,534	---	---	---
Federal Dam														
Sewage Collection and Disposal [0]	18,137	30,022	(11,885)	11,921	---	36	7,472	---	---	237	---	---	---	4,000
Total	18,137	30,022	(11,885)	11,921	---	36	7,472	---	---	237	---	---	---	4,000
Felton														
Garbage [0]	28,441	33,850	(5,409)	---	---	(5,409)	---	---	---	---	---	---	---	---
Sewer [0]	25,460	12,915	12,545	---	---	12,545	---	---	---	---	---	---	---	---
Water [0]	10,879	10,172	707	---	---	707	---	---	---	---	---	---	---	---
Total	64,780	56,937	7,843	---	---	7,843	---	---	---	---	---	---	---	---
Fergus Falls														
Liquor	6,162,911	5,410,812	752,099	16,170	---	768,269	---	---	3,709	584,369	12,948	---	---	---
Sewage Disposal	2,253,910	1,840,989	412,921	221,716	---	634,637	---	---	2,837	317,632	146,288	---	---	---
Storm Water	549,357	391,562	157,795	20,789	---	178,584	---	---	387	157,568	9,924	---	---	---
Waste Management	3,104,730	2,678,660	426,070	81,699	106,834	400,935	---	---	4,251	226,525	1,000,898	1,196,665	106,834	70,000
Water Department	2,299,849	1,891,453	408,396	68,190	28,117	448,469	---	---	3,125	279,307	305,581	---	28,117	140,000
Total	14,370,757	12,213,476	2,157,281	408,564	134,951	2,430,894	---	---	14,309	1,565,401	1,475,639	1,196,665	134,951	210,000
Fertile														
Nursing Home [14]	5,119,425	4,908,703	210,722	218	154,549	56,391	---	---	---	---	22,846	---	154,549	20,000
Sewer	75,864	70,064	5,800	---	---	5,800	---	---	---	---	---	---	---	---
Water	166,163	179,038	(12,875)	---	7,770	(20,645)	---	---	---	---	140,356	140,000	7,770	58,000
Total	5,361,452	5,157,805	203,647	218	162,319	41,546	---	---	---	---	163,202	140,000	162,319	78,000
Fifty Lakes														
Liquor	583,810	531,306	52,504	---	---	52,504	---	---	---	10,036	3,878	---	---	---
Total	583,810	531,306	52,504	---	---	52,504	---	---	---	10,036	3,878	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Finlayson														
Liquor	755,311	721,474	33,837	4,564	6,415	31,986	---	---	---	(30,519)	9,545	---	6,415	10,537
Sewer	34,837	44,179	(9,342)	---	707	(10,049)	---	---	---	(8,677)	---	---	707	30,000
Water	90,386	66,011	24,375	---	8,263	16,112	---	---	---	10,112	---	---	8,263	12,000
Total	880,534	831,664	48,870	4,564	15,385	38,049	---	---	---	(29,084)	9,545	---	15,385	52,537
Fisher														
Refuse and Recycling	37,765	28,105	9,660	---	---	9,660	---	---	---	---	---	---	---	---
Sewer	92,682	39,693	52,989	---	36,685	16,304	---	---	---	---	---	---	36,685	30,000
Water	145,883	146,135	(252)	6,804	7,750	(1,198)	---	---	---	---	---	---	7,750	107,000
Total	276,330	213,933	62,397	6,804	44,435	24,766	---	---	---	---	---	---	44,435	137,000
Flensburg														
Municipal Liquor Store [0][32]	---	1,712	(1,712)	---	---	(1,712)	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	16,068	33,692	(17,624)	3,419	---	(14,205)	1,819	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	6,875	2,619	4,256	430	---	4,686	430	---	---	---	---	---	---	---
Total	22,943	38,023	(15,080)	3,849	---	(11,231)	2,249	---	---	---	---	---	---	---
Floodwood														
Sewer [0]	123,738	106,778	16,960	---	671	16,289	---	---	---	23,335	---	---	671	3,128
Water [0]	110,493	129,485	(18,992)	---	2,706	(21,698)	---	---	---	(10,000)	---	---	2,706	11,128
Total	234,231	236,263	(2,032)	---	3,377	(5,409)	---	---	---	13,335	---	---	3,377	14,256
Florence														
Garbage [0]	2,582	1,728	854	---	---	854	---	---	---	---	---	---	---	---
Water [0]	4,155	3,042	1,113	---	---	1,113	---	---	---	---	---	---	---	---
Total	6,737	4,770	1,967	---	---	1,967	---	---	---	---	---	---	---	---
Foley														
Sewer	447,586	329,301	118,285	17,507	---	135,792	---	---	---	476,000	14,354	---	---	---
Water	441,575	286,039	155,536	6,838	---	162,374	---	---	---	641,000	8,434	---	---	---
Total	889,161	615,340	273,821	24,345	---	298,166	---	---	---	1,117,000	22,788	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Forada														
Sewer	124,929	124,130	799	21,502	60,649	(38,348)	21,321	---	---	---	---	---	60,649	22,000
Total	124,929	124,130	799	21,502	60,649	(38,348)	21,321	---	---	---	---	---	60,649	22,000
Forest Lake														
Sewer	2,809,341	2,443,043	366,298	38,492	98,891	305,899	---	---	1,385	50,000	3,207,225	---	98,891	365,000
Water	1,752,797	1,609,715	143,082	27,247	48,893	121,436	---	---	11,371	50,000	---	---	48,893	660,000
Total	4,562,138	4,052,758	509,380	65,739	147,784	427,335	---	---	12,756	100,000	3,207,225	---	147,784	1,025,000
Foreston														
Liquor Store [0]	393,079	373,245	19,834	12,754	---	32,588	---	---	---	37,059	8,556	---	---	---
Sewage Collection and Disposal [0]	65,313	59,199	6,114	138	6,580	(328)	---	---	---	---	398	---	6,580	35,000
Water [0]	28,412	65,477	(37,065)	853	---	(36,212)	---	---	---	---	398	---	---	---
Total	486,804	497,921	(11,117)	13,745	6,580	(3,952)	---	---	---	37,059	9,352	---	6,580	35,000
Fosston														
Cable Television	186,779	195,004	(8,225)	---	---	(8,225)	---	---	---	---	---	---	---	---
Light and Power	3,856,649	3,430,407	426,242	25,484	24,019	427,707	---	---	---	332,349	492,740	---	24,019	78,052
Natural Gas	1,568,518	1,128,789	439,729	---	26,224	413,505	---	---	---	100,000	21,080	---	26,224	124,770
Omland Court	41,940	54,044	(12,104)	1	---	(12,103)	---	---	---	(17,349)	512,098	51,000	---	1,700
Sewer	747,949	666,178	81,771	20,250	114,027	(12,006)	---	---	---	29,119	203,600	166,200	63,009	226,000
Water	476,941	316,959	159,982	17,008	32,352	144,638	17,008	---	---	42,663	126,719	110,800	31,630	180,000
Total	6,878,776	5,791,381	1,087,395	62,743	196,622	953,516	17,008	---	---	486,782	1,356,237	328,000	144,882	610,522
Fountain														
Sewer	147,270	248,663	(101,393)	71,508	8,000	(37,885)	64,738	---	---	(17,868)	---	---	8,000	54,448
Water	51,133	76,392	(25,259)	35,353	---	10,094	---	---	---	17,868	33,799	---	---	---
Total	198,403	325,055	(126,652)	106,861	8,000	(27,791)	64,738	---	---	---	33,799	---	8,000	54,448
Franklin														
Sewer	114,009	191,434	(77,425)	53,517	49,251	(73,159)	---	---	---	---	---	---	49,251	24,200
Water	106,995	112,747	(5,752)	35,988	40,297	(10,061)	---	---	---	---	---	---	40,297	19,800

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	221,004	304,181	(83,177)	89,505	89,548	(83,220)	---	---	---	---	---	---	89,548	44,000
Frazee														
Economic Development Authority [29]	18,483	36,118	(17,635)	59,646	---	42,011	9,412	---	---	---	---	---	---	---
Event Center	54,573	90,377	(35,804)	---	---	(35,804)	---	---	---	---	---	---	---	---
Liquor	715,933	777,340	(61,407)	---	---	(61,407)	---	---	---	---	---	---	---	---
Sewer	151,493	132,075	19,418	270	2,731	16,957	---	---	55,853	---	176,861	59,706	2,731	12,262
Water	162,457	161,623	834	827	3,160	(1,499)	---	---	42,304	---	316,170	164,440	3,160	17,278
Total	1,102,939	1,197,533	(94,594)	60,743	5,891	(39,742)	9,412	---	98,157	---	493,031	224,146	5,891	29,540
Freeborn														
Garbage	19,306	19,003	303	---	---	303	---	---	---	---	---	---	---	---
Sewer	52,152	46,072	6,080	538	---	6,618	---	---	---	---	---	---	---	---
Water	53,862	113,053	(59,191)	537	19,628	(78,282)	---	---	---	(12,000)	---	---	19,628	24,954
Total	125,320	178,128	(52,808)	1,075	19,628	(71,361)	---	---	---	(12,000)	---	---	19,628	24,954
Freeport														
Sewer	132,797	92,024	40,773	4,252	1,233	43,792	---	---	---	41,000	---	---	1,233	25,000
Water	121,842	90,769	31,073	11,706	31,380	11,399	---	---	2,625	41,000	---	---	31,380	40,000
Total	254,639	182,793	71,846	15,958	32,613	55,191	---	---	2,625	82,000	---	---	32,613	65,000
Fridley														
Liquor	6,029,627	5,543,871	485,756	2,332	---	488,088	---	---	---	338,500	---	---	---	---
Sewer	6,095,556	5,337,346	758,210	30,568	10,188	778,590	---	---	---	---	382,600	---	10,188	35,000
Storm Water	1,433,935	1,063,846	370,089	316,703	7,600	679,192	---	---	---	---	1,223,457	---	7,600	25,000
Water	3,912,727	2,906,018	1,006,709	67,255	148,264	925,700	---	---	---	---	1,030,975	---	141,218	855,000
Total	17,471,845	14,851,081	2,620,764	416,858	166,052	2,871,570	---	---	---	338,500	2,637,032	---	159,006	915,000
Frost														
Sewer	69,176	69,576	(400)	---	19,775	(20,175)	---	---	---	---	---	---	19,775	20,000
Water	55,212	58,205	(2,993)	375	2,100	(4,718)	---	---	---	---	---	---	2,100	20,000
Total	124,388	127,781	(3,393)	375	21,875	(24,893)	---	---	---	---	---	---	21,875	40,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Fulda														
Sewer	90,593	189,168	(98,575)	25,359	---	(73,216)	---	---	81	18,655	7,222	---	---	---
Water and Refuse [2]	208,333	292,999	(84,666)	272,113	83,305	104,142	---	---	406	166,462	1,302	---	---	---
Total	298,926	482,167	(183,241)	297,472	83,305	30,926	---	---	487	185,117	8,524	---	---	---
Garfield														
Sewer	79,173	96,025	(16,852)	---	11,565	(28,417)	---	---	---	---	---	---	11,565	38,630
Water	61,147	47,632	13,515	557	8,802	5,270	---	---	---	---	---	---	8,802	8,800
Total	140,320	143,657	(3,337)	557	20,367	(23,147)	---	---	---	---	---	---	20,367	47,430
Garvin														
Garbage	15,509	13,754	1,755	22	---	1,777	---	---	---	2,000	---	---	---	---
Sewer	36,616	69,137	(32,521)	12,185	14,631	(34,967)	12,056	---	---	(569)	---	---	10,884	4,000
Water	20,379	25,404	(5,025)	150	1,774	(6,649)	---	---	---	569	---	---	---	---
Total	72,504	108,295	(35,791)	12,357	16,405	(39,839)	12,056	---	---	2,000	---	---	10,884	4,000
Gary														
Laundromat [0]	13,806	9,480	4,326	215	---	4,541	---	---	---	---	8,941	---	---	---
Refuse Disposal [0]	19,251	18,566	685	---	---	685	---	---	---	---	---	---	---	---
Sewer [0]	62,268	18,720	43,548	---	---	43,548	---	---	---	---	50,000	---	---	---
Wastewater [0][18]	50,000	---	50,000	20	33,564	16,456	---	---	---	---	---	---	33,564	13,000
Water [0]	50,620	18,726	31,894	417	---	32,311	---	---	---	---	---	---	---	---
Water Project [0]	200,700	64,433	136,267	64	---	136,331	---	---	---	---	---	---	---	---
Total	396,645	129,925	266,720	716	33,564	233,872	---	---	---	---	58,941	---	33,564	13,000
Gaylord														
Refuse	172,052	165,038	7,014	16	---	7,030	---	---	---	---	---	---	---	---
Sewer Utility	345,730	483,426	(137,696)	25,301	45,014	(157,409)	---	---	---	---	470,291	487,027	31,690	256,565
Storm Water	152,795	215,705	(62,910)	13,097	65,898	(115,711)	---	---	---	338,030	698,333	1,015,464	38,030	141,983
Water Utility	630,863	469,091	161,772	51,430	85,651	127,551	---	---	---	---	303,098	469,282	73,166	428,146
Total	1,301,440	1,333,260	(31,820)	89,844	196,563	(138,539)	---	---	---	338,030	1,471,722	1,971,773	142,886	826,694

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Gem Lake														
Sewer	58,137	92,067	(33,930)	4,056	---	(29,874)	---	---	---	---	17,496	---	---	---
Water	10,040	21,173	(11,133)	16	---	(11,117)	---	---	---	(405,805)	16,237	---	---	---
Total	68,177	113,240	(45,063)	4,072	---	(40,991)	---	---	---	(405,805)	33,733	---	---	---
Geneva														
Garbage [0]	27,939	27,739	200	---	---	200	---	---	---	30,000	---	---	---	---
Sewer [0]	25,275	86,487	(61,212)	68	---	(61,144)	---	---	---	---	---	---	---	---
Water [0]	40,889	5,862	35,027	156	---	35,183	---	---	---	30,000	---	---	---	---
Total	94,103	120,088	(25,985)	224	---	(25,761)	---	---	---	60,000	---	---	---	---
Georgetown														
Garbage [0]	10,357	9,953	404	---	---	404	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,026	1,083	943	---	---	943	---	---	---	---	---	---	---	---
Sewer [0]	6,502	2,220	4,282	---	---	4,282	---	---	---	---	---	---	---	---
Water [0]	10,569	12,904	(2,335)	---	---	(2,335)	---	---	---	---	---	---	---	---
Total	29,454	26,160	3,294	---	---	3,294	---	---	---	---	---	---	---	---
Ghent														
Refuse	29,803	29,689	114	---	667	(553)	2,926	---	---	---	---	---	---	---
Sewer	64,256	43,062	21,194	---	---	21,194	---	---	---	18,613	---	---	---	---
Water	101,166	70,235	30,931	---	3,027	27,904	1,098	---	---	4,387	10,000	---	2,902	24,000
Total	195,225	142,986	52,239	---	3,694	48,545	4,024	---	---	23,000	10,000	---	2,902	24,000
Gibbon														
Sewer	80,592	78,435	2,157	---	---	2,157	---	---	---	---	---	---	---	---
Storm Sewer Fund	15,267	4,510	10,757	---	---	10,757	---	---	---	---	---	---	---	---
Water	213,304	134,915	78,389	42	26,520	51,911	---	---	---	---	122,552	---	26,520	63,000
Total	309,163	217,860	91,303	42	26,520	64,825	---	---	---	---	122,552	---	26,520	63,000
Gilbert														
Electric	1,162,430	997,428	165,002	5,832	---	170,834	---	---	---	---	15,794	---	---	---
Sanitation	196,801	216,182	(19,381)	---	---	(19,381)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer Usage	834,412	619,290	215,122	18,650	91,269	142,503	18,650	112,444	2,933,990	---	3,126,071	1,745,389	91,269	437,372
Water	453,711	496,728	(43,017)	---	5,384	(48,401)	---	---	---	---	31,352	---	5,384	36,628
Total	2,647,354	2,329,628	317,726	24,482	96,653	245,555	18,650	112,444	2,933,990	---	3,173,217	1,745,389	96,653	474,000
Gilman														
Liquor	324,705	358,964	(34,259)	17,509	---	(16,750)	---	---	---	---	---	---	---	---
Sewer	23,572	7,183	16,389	2,500	---	18,889	---	---	---	---	---	---	---	---
Total	348,277	366,147	(17,870)	20,009	---	2,139	---	---	---	---	---	---	---	---
Glencoe														
Airport	61,906	356,773	(294,867)	63,364	931	(232,434)	---	39,860	23,503	---	---	---	---	---
City Center	112,542	340,781	(228,239)	154,057	66,637	(140,819)	124,289	---	---	(135,000)	---	---	66,637	1,566,000
Light and Power Commission [29]	9,052,566	8,127,641	924,925	93,704	98,247	920,382	---	---	---	92,500	723,637	20,242	98,247	663,075
Liquor	1,926,156	1,704,670	221,486	134	16,180	205,440	---	---	---	135,000	20,987	---	16,180	31,000
Sanitation	32,701	18,408	14,293	30	---	14,323	---	---	---	7,000	---	---	---	---
Storm Water Management	412,976	356,822	56,154	427	36,318	20,263	---	---	---	155,000	---	183,186	22,032	99,369
Wastewater Treatment Plant	1,695,425	1,294,333	401,092	3,175	24,105	380,162	---	---	---	290,000	1,069,377	---	10,944	60,000
Water	1,345,600	851,733	493,867	8,286	3,678	498,475	---	---	2,240	478,256	---	---	3,678	50,000
Total	14,639,872	13,051,161	1,588,711	323,177	246,096	1,665,792	124,289	39,860	25,743	1,022,756	1,814,001	203,428	217,718	2,469,444
Glenville														
Garbage	37,396	37,440	(44)	---	---	(44)	---	---	---	---	---	---	---	---
Sewer	74,364	132,954	(58,590)	8	---	(58,582)	---	---	---	(72,500)	---	---	---	---
Water	47,368	62,260	(14,892)	23	---	(14,869)	---	---	---	(50,000)	---	---	---	---
Total	159,128	232,654	(73,526)	31	---	(73,495)	---	---	---	(122,500)	---	---	---	---
Glenwood														
Ballroom	78,175	113,238	(35,063)	10,246	35,535	(60,352)	---	---	---	(20,000)	---	---	35,535	11,081
Liquor	1,469,195	1,284,051	185,144	3,369	---	188,513	---	---	---	60,000	---	---	---	---
Refuse and Recycling	205,695	169,110	36,585	10,606	---	47,191	---	---	---	45,000	---	---	---	---
Sewer Utility	733,279	905,245	(171,966)	132,158	---	(39,808)	19,051	---	973	---	657,945	---	---	---
Storm Water Utility	77,232	45,237	31,995	45	---	32,040	---	---	45	---	39,660	---	---	---
Water Utility	718,253	473,483	244,770	37,848	18,462	264,156	---	---	20,377	---	1,152,001	---	18,462	139,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	3,281,829	2,990,364	291,465	194,272	53,997	431,740	19,051	---	21,395	85,000	1,849,606	---	53,997	150,081
Glyndon														
Sewer	349,241	199,806	149,435	497,357	7,808	638,984	---	---	---	---	---	---	7,808	54,083
Water	376,946	291,643	85,303	428,132	42,564	470,871	---	428,000	---	---	---	115,035	42,564	106,083
Total	726,187	491,449	234,738	925,489	50,372	1,109,855	---	428,000	---	---	---	115,035	50,372	160,166
Golden Valley														
Brookview Golf	2,956,984	3,349,448	(392,464)	112,887	---	(279,577)	---	---	---	(3,350)	130,444	---	---	---
Motor Vehicle	435,698	403,649	32,049	8,846	---	40,895	---	---	---	30,000	---	---	---	---
Recycling	391,131	408,286	(17,155)	77,712	---	60,557	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,446,828	1,803,506	643,322	505,787	71,313	1,077,796	---	---	---	(1,182,565)	1,293,128	---	61,893	---
Utility	10,482,578	9,351,631	1,130,947	1,153,707	67,219	2,217,435	---	---	---	---	1,524,885	---	67,219	---
Total	16,713,219	15,316,520	1,396,699	1,858,939	138,532	3,117,106	---	---	---	(1,155,915)	2,948,457	---	129,112	---
Gonvick														
Water, Sewer, and Refuse [1]	101,982	118,661	(16,679)	964	12,780	(28,495)	---	---	---	(7,875)	---	---	12,780	7,000
Total	101,982	118,661	(16,679)	964	12,780	(28,495)	---	---	---	(7,875)	---	---	12,780	7,000
Good Thunder														
Refuse Collection	51,468	44,311	7,157	11	---	7,168	---	---	---	---	---	---	---	---
Sewer Utility	104,298	82,168	22,130	3,875	1,333	24,672	---	---	---	---	---	---	1,333	62,000
Water Utility	86,102	47,043	39,059	2,329	---	41,388	---	---	---	---	---	---	---	---
Total	241,868	173,522	68,346	6,215	1,333	73,228	---	---	---	---	---	---	1,333	62,000
Goodhue														
Gas [0]	711,191	710,983	208	---	11,750	(11,542)	9,001	---	---	---	---	---	11,750	55,000
New Sewer Facility [0]	---	---	---	---	---	---	---	---	---	(25,000)	---	---	---	---
Pool [0]	40,193	54,124	(13,931)	---	13,879	(27,810)	---	---	---	(273,835)	---	---	13,879	35,000
Refuse or Garbage Collection [0]	122,044	127,653	(5,609)	---	---	(5,609)	---	---	---	---	---	---	---	---
Sewer [0]	168,375	151,237	17,138	---	---	17,138	---	---	---	25,000	---	---	---	---
Water [0]	176,481	94,531	81,950	---	48,174	33,776	---	---	---	---	---	---	48,174	30,000
Total	1,218,284	1,138,528	79,756	---	73,803	5,953	9,001	---	---	(273,835)	---	---	73,803	120,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Goodridge														
Liquor	349,852	346,701	3,151	---	---	3,151	---	---	---	---	---	---	---	---
Refuse	16,504	11,830	4,674	---	---	4,674	---	---	---	19,000	---	---	---	---
Sewer	17,806	24,863	(7,057)	---	---	(7,057)	---	---	---	9,000	---	---	---	---
Water	20,602	23,293	(2,691)	---	1,493	(4,184)	---	---	---	10,000	---	---	1,493	5,000
Total	404,764	406,687	(1,923)	---	1,493	(3,416)	---	---	---	38,000	---	---	1,493	5,000
Goodview														
Sewer	721,897	649,676	72,221	3,705	---	75,926	---	---	---	---	95,745	---	---	---
Water	732,105	565,718	166,387	4,801	67,952	103,236	---	---	---	---	70,628	---	67,952	212,000
Total	1,454,002	1,215,394	238,608	8,506	67,952	179,162	---	---	---	---	166,373	---	67,952	212,000
Graceville														
Sewer	177,529	77,642	99,887	211,789	58,388	253,288	---	207,574	---	(68,165)	184,819	---	58,388	54,900
Water	147,025	105,267	41,758	4,744	34,773	11,729	1,119	---	---	81,333	---	---	34,773	34,200
Total	324,554	182,909	141,645	216,533	93,161	265,017	1,119	207,574	---	13,168	184,819	---	93,161	89,100
Granada														
Utility [3][27]	55,784	83,784	(28,000)	34,364	10,280	(3,916)	32,545	---	---	---	---	---	10,280	16,000
Total	55,784	83,784	(28,000)	34,364	10,280	(3,916)	32,545	---	---	---	---	---	10,280	16,000
Grand Marais														
Electric	3,013,851	2,659,464	354,387	14,013	74,058	294,342	---	---	1,282	266,938	375,462	---	74,058	280,000
Liquor	2,257,399	1,960,480	296,919	8,881	---	305,800	---	---	1,202	200,000	---	---	---	---
Sewer	661,681	974,874	(313,193)	13,332	52,361	(352,222)	---	---	881	72,848	10,017	---	52,361	15,000
Water	413,823	347,002	66,821	40,913	21,229	86,505	34,189	---	401	72,953	9,543	---	21,229	96,000
Total	6,346,754	5,941,820	404,934	77,139	147,648	334,425	34,189	---	3,766	612,739	395,022	---	147,648	391,000
Grand Meadow														
Water and Sewer Utility [3]	277,555	288,533	(10,978)	---	17,700	(28,678)	---	---	---	(110,000)	---	---	17,700	15,000
Total	277,555	288,533	(10,978)	---	17,700	(28,678)	---	---	---	(110,000)	---	---	17,700	15,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Grand Rapids														
Electric [29]	15,419,378	14,591,006	828,372	48,847	901,031	(23,812)	---	---	---	---	367,765	---	24,199	111,132
Pokegama Golf Course	582,728	621,106	(38,378)	32,739	5,444	(11,083)	---	---	---	3,500	---	---	5,444	26,404
Storm Water Utility	699,897	747,613	(47,716)	15,076	7,550	(40,190)	---	---	---	(33,000)	242,950	---	1,241	---
Wastewater Collection [29]	1,729,956	1,211,158	518,798	2,983	114,650	407,131	---	---	---	---	204,885	---	19,303	229,314
Wastewater Treatment [29]	3,832,869	5,557,949	(1,725,080)	800,024	671,984	(1,597,040)	---	---	---	---	301,613	229,249	650,633	1,842,855
Water [29]	1,709,315	1,616,608	92,707	2,983	38,427	57,263	---	---	---	---	469,793	---	37,453	154,814
Total	23,974,143	24,345,440	(371,297)	902,652	1,739,086	(1,207,731)	---	---	---	(29,500)	1,587,006	229,249	738,273	2,364,519
Granite Falls														
Cable Television	34,546	10,530	24,016	---	---	24,016	---	---	---	23,175	---	---	---	---
Community Housing [29]	238,852	175,178	63,674	---	43,676	19,998	---	---	---	29,100	---	---	43,676	69,420
Electric	3,840,567	3,116,415	724,152	4,978	125,937	603,193	---	---	---	291,550	62,780	---	125,937	340,000
Hospital	24,805,956	25,139,246	(333,290)	46,838	431,096	(717,548)	---	---	---	---	333,329	183,929	280,807	384,782
Liquor	1,180,117	1,074,858	105,259	17,598	6,330	116,527	---	---	---	68,275	---	---	6,330	35,000
Motor Vehicle	114,113	153,625	(39,512)	510	---	(39,002)	---	---	---	---	---	---	---	---
Sewer	750,420	735,599	14,821	94,599	101,801	7,619	84,148	---	---	8,750	253,179	---	101,801	197,000
Water	849,534	1,124,644	(275,110)	136,524	228,283	(366,869)	130,682	---	---	9,500	476	---	228,283	203,000
Total	31,814,105	31,530,095	284,010	301,047	937,123	(352,066)	214,830	---	---	430,350	649,764	183,929	786,834	1,229,202
Grasston														
Sewage Collection and Disposal [0]	15,824	8,078	7,746	6,891	---	14,637	6,891	---	---	---	---	---	---	---
Total	15,824	8,078	7,746	6,891	---	14,637	6,891	---	---	---	---	---	---	---
Green Isle														
Refuse [0]	34,026	38,137	(4,111)	5,713	---	1,602	---	---	---	---	---	---	---	---
Sewer [0]	198,156	138,189	59,967	---	13,613	46,354	---	---	---	16,080	---	---	13,613	16,250
Water [0]	88,269	62,555	25,714	---	7,330	18,384	---	---	---	(16,080)	---	---	7,330	8,750
Total	320,451	238,881	81,570	5,713	20,943	66,340	---	---	---	---	---	---	20,943	25,000
Greenbush														
Sanitation	88,586	85,785	2,801	2,142	---	4,943	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	112,367	97,146	15,221	13,609	6,754	22,076	---	---	---	---	11,154	---	6,754	12,313
Water	238,305	203,613	34,692	900,934	26,318	909,308	---	---	847,517	(20,000)	1,141,457	---	26,318	118,183
Total	439,258	386,544	52,714	916,685	33,072	936,327	---	---	847,517	(20,000)	1,152,611	---	33,072	130,496
Greenfield														
Industrial Park Sewer	61,439	162,559	(101,120)	(699)	---	(101,819)	---	---	---	---	---	---	---	---
Industrial Park Water	64,944	127,474	(62,530)	1,243	---	(61,287)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	33,600	39,207	(5,607)	3,652	---	(1,955)	---	---	---	---	---	---	---	---
Stormwater Management	101,014	181,208	(80,194)	983	---	(79,211)	---	---	---	---	---	---	---	---
Total	260,997	510,448	(249,451)	5,179	---	(244,272)	---	---	---	---	---	---	---	---
Greenwood														
Marina [0]	38,000	11,339	26,661	---	---	26,661	---	---	---	16,360	---	---	---	---
Sewer [0]	97,169	73,199	23,970	17,733	---	41,703	---	---	---	10,090	---	---	---	---
Total	135,169	84,538	50,631	17,733	---	68,364	---	---	---	26,450	---	---	---	---
Grey Eagle														
Garage [0]	28,053	28,369	(316)	---	---	(316)	---	---	---	---	---	---	---	---
Sewer [0]	86,624	37,182	49,442	150	6,844	42,748	---	---	---	---	---	---	6,844	19,558
Water	37,788	32,736	5,052	152	46	5,158	---	---	---	903	---	---	46	---
Total	152,465	98,287	54,178	302	6,890	47,590	---	---	---	903	---	---	6,890	19,558
Grove City														
Economic Development Authority - Senior Housing [29]	132,171	97,039	35,132	11,127	11,944	34,315	---	---	---	---	---	---	11,944	65,000
Electric	1,097,458	1,090,896	6,562	8,771	---	15,333	---	---	---	---	---	---	---	---
Sewer	190,301	91,340	98,961	2,290,672	87,623	2,302,010	---	405,995	1,867,594	---	2,272,906	---	87,623	90,792
Water	212,914	130,429	82,485	32,988	24,355	91,118	---	32,988	---	---	32,988	---	24,355	73,000
Total	1,632,844	1,409,704	223,140	2,343,558	123,922	2,442,776	---	438,983	1,867,594	---	2,305,894	---	123,922	228,792
Grygla														
Sewer	37,011	33,838	3,173	3,582	---	6,755	---	---	---	(1,006)	---	---	---	---
Water	62,815	47,124	15,691	4,940	---	20,631	---	---	---	1,006	---	---	---	---
Total	99,826	80,962	18,864	8,522	---	27,386	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Gully														
Garbage Fund [0]	15,309	13,226	2,083	169	---	2,252	---	---	---	---	---	---	---	---
Total	15,309	13,226	2,083	169	---	2,252	---	---	---	---	---	---	---	---
Hackensack														
Liquor	1,283,989	1,253,467	30,522	11,611	7,610	34,523	---	---	1,011	---	---	---	7,610	40,000
Sewer	104,312	126,286	(21,974)	984	10,412	(31,402)	---	---	177	---	63,017	---	10,412	13,008
Water	86,127	138,298	(52,171)	942	8,939	(60,168)	---	---	177	---	---	---	8,939	11,000
Total	1,474,428	1,518,051	(43,623)	13,537	26,961	(57,047)	---	---	1,365	---	63,017	---	26,961	64,008
Hadley														
Liquor	261,771	253,303	8,468	22,701	122	31,047	---	---	---	---	---	---	---	---
Sewer	26,370	34,247	(7,877)	3,597	9,975	(14,255)	---	---	---	---	---	---	9,975	8,125
Water	18,449	37,876	(19,427)	3,537	10,225	(26,115)	---	---	---	(5,000)	---	---	10,225	7,875
Total	306,590	325,426	(18,836)	29,835	20,322	(9,323)	---	---	---	(5,000)	---	---	20,200	16,000
Hallock														
Economic Development Authority	---	12,510	(12,510)	50,833	---	38,323	---	50,000	---	---	---	---	---	---
Gas	569,838	499,728	70,110	---	---	70,110	---	---	---	---	---	---	---	---
Sewer	137,857	79,831	58,026	---	5,194	52,832	---	---	---	---	---	---	5,194	24,392
Water	260,847	252,017	8,830	1,717	11,332	(785)	---	---	---	---	---	---	11,332	445,000
Total	968,542	844,086	124,456	52,550	16,526	160,480	---	50,000	---	---	---	---	16,526	469,392
Halstad														
John Wimmer Homes	36,420	28,032	8,388	106	---	8,494	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,441,675	1,434,210	7,465	16,879	---	24,344	---	---	---	---	204,290	---	---	---
Sunrise Apartments	66,968	71,824	(4,856)	---	---	(4,856)	---	---	---	---	---	---	---	---
Total	1,545,063	1,534,066	10,997	16,985	---	27,982	---	---	---	---	204,290	---	---	---
Hamburg														
Sewer	61,044	80,384	(19,340)	98	2,008	(21,250)	---	---	---	---	11,550	---	2,008	15,000
Storm Water	68,717	18,930	49,787	---	29,883	19,904	---	---	---	(6,800)	---	---	29,883	42,750

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	168,395	150,389	18,006	1,080	12,710	6,376	---	---	---	19,680	---	---	12,710	66,250
Total	298,156	249,703	48,453	1,178	44,601	5,030	---	---	---	12,880	11,550	---	44,601	124,000
Hammond														
Sewer	35,831	101,495	(65,664)	---	---	(65,664)	---	---	---	(10,769)	---	---	---	---
Water	32,576	30,464	2,112	---	---	2,112	---	---	---	---	---	---	---	---
Total	68,407	131,959	(63,552)	---	---	(63,552)	---	---	---	(10,769)	---	---	---	---
Hampton														
Sewer	115,539	72,039	43,500	1,400	---	44,900	---	---	---	65,154	14,539	---	---	---
Water	68,748	88,184	(19,436)	5,441	10,396	(24,391)	---	---	5,398	(16,894)	12,729	---	---	---
Total	184,287	160,223	24,064	6,841	10,396	20,509	---	---	5,398	48,260	27,268	---	---	---
Hancock														
Garbage	78,906	81,402	(2,496)	---	---	(2,496)	---	---	---	---	---	---	---	---
Sewer	177,534	161,815	15,719	58,485	60,652	13,552	54,639	---	---	---	59,092	---	60,652	100,000
Water	173,142	157,712	15,430	1,680	24,016	(6,906)	---	---	---	---	---	---	24,016	75,000
Total	429,582	400,929	28,653	60,165	84,668	4,150	54,639	---	---	---	59,092	---	84,668	175,000
Hanley Falls														
Garbage	20,923	20,713	210	---	---	210	---	---	---	---	---	---	---	---
Liquor	226,052	245,879	(19,827)	11,539	---	(8,288)	---	---	---	(10,000)	---	---	---	---
Sewer	55,504	49,961	5,543	445	13,237	(7,249)	---	---	---	---	---	---	13,237	11,280
Water	94,922	67,809	27,113	632	21,428	6,317	---	---	---	---	---	---	21,428	26,570
Total	397,401	384,362	13,039	12,616	34,665	(9,010)	---	---	---	(10,000)	---	---	34,665	37,850
Hanover														
Sewer	314,768	330,123	(15,355)	155,167	72,815	66,997	---	---	---	---	---	---	5,847	100,000
Storm Sewer	50,201	86,787	(36,586)	58,253	---	21,667	---	---	---	---	108,445	---	---	---
Water	90,246	94,607	(4,361)	70,604	29,665	36,578	---	---	---	---	---	---	---	---
Total	455,215	511,517	(56,302)	284,024	102,480	125,242	---	---	---	---	108,445	---	5,847	100,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Hanska														
Liquor	264,634	261,128	3,506	10,361	536	13,331	---	---	---	---	---	---	---	---
Wastewater	40,371	59,804	(19,433)	294	---	(19,139)	---	---	---	---	---	---	---	---
Water	86,410	78,251	8,159	3,429	17,454	(5,866)	---	---	---	---	165,556	155,400	17,258	42,870
Total	391,415	399,183	(7,768)	14,084	17,990	(11,674)	---	---	---	---	165,556	155,400	17,258	42,870
Hardwick														
Refuse [0]	16,248	20,862	(4,614)	---	---	(4,614)	---	---	---	---	---	---	---	---
Sewer [0]	16,119	15,649	470	24	---	494	---	---	---	---	---	---	---	---
Water [0]	23,015	17,992	5,023	---	1,911	3,112	---	---	---	---	---	---	1,911	8,003
Total	55,382	54,503	879	24	1,911	(1,008)	---	---	---	---	---	---	1,911	8,003
Harmony														
Electric	1,029,090	962,673	66,417	31,304	---	97,721	---	---	---	28,000	33,424	---	---	---
Refuse and Recycling	72,037	62,691	9,346	37	---	9,383	---	---	---	1,000	---	---	---	---
Sewer	317,887	315,163	2,724	745	2,007	1,462	---	---	---	1,000	---	---	2,007	34,000
Storm Water	22,195	36,821	(14,626)	73	---	(14,553)	---	---	---	2,500	---	---	---	---
Water	215,184	161,038	54,146	2,054	10,747	45,453	---	---	---	1,000	21,423	---	10,747	40,000
Total	1,656,393	1,538,386	118,007	34,213	12,754	139,466	---	---	---	33,500	54,847	---	12,754	74,000
Harris														
Cemetery	3,000	4,146	(1,146)	360	---	(786)	---	---	---	---	---	---	---	---
Sewer	134,431	214,744	(80,313)	195,516	42,321	72,882	189,926	---	---	---	---	---	42,321	159,000
Water	113,351	133,814	(20,463)	94,195	13,110	60,622	93,976	---	---	---	12,319	---	13,110	38,000
Total	250,782	352,704	(101,922)	290,071	55,431	132,718	283,902	---	---	---	12,319	---	55,431	197,000
Hartland														
Sewer Utility	44,694	40,884	3,810	89,332	---	93,142	---	89,332	---	---	109,480	---	---	---
Water Utility	72,188	88,315	(16,127)	309,252	21,140	271,985	---	304,414	---	---	288,474	---	21,140	23,000
Total	116,882	129,199	(12,317)	398,584	21,140	365,127	---	393,746	---	---	397,954	---	21,140	23,000
Hastings														
Hydro	693,503	620,320	73,183	154,762	---	227,945	---	---	---	365,598	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	2,490,076	2,149,571	340,505	18,320	10,655	348,170	---	---	---	32,429	279,706	450,000	10,655	---
Storm Water	633,583	424,791	208,792	5,367	---	214,159	---	---	---	7,526	97,373	---	---	---
Water	2,265,956	1,990,126	275,830	49,253	63,578	261,505	---	---	---	33,805	871,421	810,000	63,578	235,000
Total	6,083,118	5,184,808	898,310	227,702	74,233	1,051,779	---	---	---	439,358	1,248,500	1,260,000	74,233	235,000
Hatfield														
Garbage [0]	2,542	2,575	(33)	---	---	(33)	---	---	---	---	---	---	---	---
Sewer [0]	9,100	5,861	3,239	64	---	3,303	---	---	---	---	---	---	---	---
Water [0]	5,790	6,171	(381)	146	---	(235)	---	---	---	---	---	---	---	---
Total	17,432	14,607	2,825	210	---	3,035	---	---	---	---	---	---	---	---
Hawley														
Electric	2,607,094	2,467,168	139,926	16,094	---	156,020	---	---	---	151,426	25,781	---	---	---
Gas	938,300	669,618	268,682	1,727	---	270,409	---	---	---	69,807	---	---	---	---
Liquor	1,254,897	1,193,030	61,867	---	10,408	51,459	---	---	---	8,000	---	---	10,408	24,000
Sewer	286,844	313,401	(26,557)	7,927	---	(18,630)	---	---	---	86,700	---	---	---	---
Water	374,279	293,749	80,530	370	6,235	74,665	---	---	---	99,000	28,423	---	6,235	80,000
Total	5,461,414	4,936,966	524,448	26,118	16,643	533,923	---	---	---	414,933	54,204	---	16,643	104,000
Hayfield														
Field Crest Care Center [14][29]	5,499,693	5,016,609	483,084	97,201	54,303	525,982	---	---	---	---	165,205	---	54,303	213,729
Water and Sewer [3]	352,960	516,742	(163,782)	327,554	82,964	80,808	308,496	---	180	---	28,184	---	77,936	228,000
Total	5,852,653	5,533,351	319,302	424,755	137,267	606,790	308,496	---	180	---	193,389	---	132,239	441,729
Hayward														
Sewer	60,392	62,180	(1,788)	8,017	1,489	4,740	---	---	---	---	---	---	1,489	11,000
Water	68,846	37,915	30,931	---	3,880	27,051	---	---	---	---	---	---	3,880	11,000
Total	129,238	100,095	29,143	8,017	5,369	31,791	---	---	---	---	---	---	5,369	22,000
Hazel Run														
Sewage Collection and Disposal [0]	12,900	5,322	7,578	---	1,041	6,537	---	---	---	1,200	---	---	1,041	1,000
Water [0]	12,179	5,257	6,922	24	2,966	3,980	---	---	---	---	---	---	2,966	1,400
Total	25,079	10,579	14,500	24	4,007	10,517	---	---	---	1,200	---	---	4,007	2,400

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Hector														
Hummingbird Court	30,348	15,787	14,561	---	2,487	12,074	---	---	---	---	---	---	2,487	9,358
Prairie View	525,097	563,852	(38,755)	---	30,043	(68,798)	---	---	---	(691,548)	---	---	30,043	1,570,000
Refuse	7,598	---	7,598	---	---	7,598	---	---	---	---	---	---	---	---
Sewer	303,942	381,921	(77,979)	---	72,244	(150,223)	---	---	---	307,216	96,890	---	72,244	69,158
Water	320,859	268,978	51,881	727	80,759	(28,151)	---	---	---	(31,590)	176,814	---	80,759	97,842
Total	1,187,844	1,230,538	(42,694)	727	185,533	(227,500)	---	---	---	(415,922)	273,704	---	185,533	1,746,358
Henderson														
Environmental Services	28,867	19,676	9,191	---	2,103	7,088	---	---	---	---	---	---	2,103	11,400
Sewer Utility	435,943	404,375	31,568	---	78,509	(46,941)	---	---	---	---	---	---	46,228	279,700
Water Utility	132,246	149,856	(17,610)	112	29,428	(46,926)	---	---	---	16,000	6,241	---	29,428	62,900
Total	597,056	573,907	23,149	112	110,040	(86,779)	---	---	---	16,000	6,241	---	77,759	354,000
Hendricks														
Garbage	47,697	49,323	(1,626)	(2)	---	(1,628)	---	---	---	---	---	---	---	---
Sewer	185,008	145,383	39,625	22,846	51,226	11,245	---	---	---	89,250	30,858	---	51,226	79,469
Water	140,918	126,382	14,536	1,358	6,913	8,981	---	---	---	89,250	20,184	---	6,913	8,100
Total	373,623	321,088	52,535	24,202	58,139	18,598	---	---	---	178,500	51,042	---	58,139	87,569
Hendrum														
Economic Development Authority	9,205	18,503	(9,298)	201	---	(9,097)	---	---	---	(16,742)	---	---	---	---
Garbage	30,995	29,733	1,262	1,859	1,998	1,123	---	---	---	7,456	---	---	1,998	---
Sewer	59,474	49,556	9,918	6,256	4,930	11,244	---	---	---	5,793	---	---	4,930	24,000
Water	43,196	47,839	(4,643)	5,100	1,550	(1,093)	---	---	---	---	---	---	1,550	11,000
Total	142,870	145,631	(2,761)	13,416	8,478	2,177	---	---	---	(3,493)	---	---	8,478	35,000
Henning														
Ambulance	265,981	181,037	84,944	9,253	10,819	83,378	5,246	---	3,125	---	---	---	10,819	17,235
Country View Apartments	---	30,057	(30,057)	58,341	2,213	26,071	---	---	---	---	---	---	2,213	21,655
Electric	814,375	905,848	(91,473)	6,179	594	(85,888)	---	---	257	---	---	---	594	947
Natural Gas	583,530	533,691	49,839	224	16,411	33,652	---	---	---	---	---	---	14,634	55,947

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	194,750	195,371	(621)	228	34,862	(35,255)	---	---	---	---	---	---	34,862	87,280
Water	271,889	259,983	11,906	314	49,117	(36,897)	---	---	---	---	---	---	48,574	132,280
Willow Creek Senior Housing	733,242	546,486	186,756	---	75,112	111,644	---	---	---	---	---	---	74,197	95,000
Total	2,863,767	2,652,473	211,294	74,539	189,128	96,705	5,246	---	3,382	---	---	---	185,893	410,344
Henriette														
Sewer [0]	22,858	16,152	6,706	---	2,690	4,016	---	---	---	---	---	---	2,690	8,800
Total	22,858	16,152	6,706	---	2,690	4,016	---	---	---	---	---	---	2,690	8,800
Herman														
Garbage	34,334	32,515	1,819	---	---	1,819	---	---	---	---	---	---	---	---
Mosquito Control	2,982	11,905	(8,923)	---	---	(8,923)	---	---	---	---	---	---	---	---
Recycling	10,567	11,197	(630)	---	---	(630)	---	---	---	---	---	---	---	---
Sewer	72,924	79,811	(6,887)	22	32,295	(39,160)	---	---	---	(45,000)	---	---	32,295	35,000
Water	93,104	104,936	(11,832)	28,087	17,969	(1,714)	---	---	---	---	---	---	17,969	42,100
Total	213,911	240,364	(26,453)	28,109	50,264	(48,608)	---	---	---	(45,000)	---	---	50,264	77,100
Hermantown														
Sewage Disposal	1,407,202	1,416,273	(9,071)	82,032	---	72,961	---	---	---	103,762	331,265	---	---	---
Street Lighting	133,387	148,596	(15,209)	25,252	---	10,043	---	---	---	---	---	---	---	---
Water Utility	1,456,754	1,313,066	143,688	108,202	---	251,890	---	---	---	104,594	639	---	---	---
Total	2,997,343	2,877,935	119,408	215,486	---	334,894	---	---	---	208,356	331,904	---	---	---
Heron Lake														
Liquor	359,816	318,676	41,140	592	605	41,127	---	---	---	---	---	---	605	11,000
Sewer	155,060	148,043	7,017	186	13,472	(6,269)	---	---	---	200	---	2,890	13,472	70,000
Water	596,736	435,809	160,927	3,215	47,229	116,913	---	---	---	(40,487)	107,521	1,680	47,229	180,692
Total	1,111,612	902,528	209,084	3,993	61,306	151,771	---	---	---	(40,287)	107,521	4,570	61,306	261,692
Hewitt														
Garbage [0]	24,883	23,324	1,559	---	---	1,559	---	---	---	---	---	---	---	---
Sewer [0]	25,706	11,456	14,250	---	---	14,250	---	---	---	5,000	---	---	---	---
Water [0]	38,456	24,108	14,348	---	---	14,348	---	---	---	10,000	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	89,045	58,888	30,157	---	---	30,157	---	---	---	15,000	---	---	---	---
Hibbing														
Electric [29]	15,341,755	17,033,025	(1,691,270)	37,712,673	65,913	35,955,490	---	10,069	---	---	472,497	---	65,913	435,978
Garbage and Refuse Collection	2,809,964	2,379,980	429,984	54,673	---	484,657	---	---	---	(960,000)	353,688	---	---	---
Gas [29]	7,041,356	5,242,562	1,798,794	17,308,864	30,252	19,077,406	---	7,777	---	---	188,515	---	30,252	200,099
Memorial Building Concessions	7,779	10,096	(2,317)	3,099	---	782	---	---	---	29,824	---	---	---	---
Sewer Operations and Maintenance	3,428,017	3,089,680	338,337	9,262	233,896	113,703	---	---	---	(960,000)	1,747,350	4,032,465	173,728	1,081,726
Steam [29]	3,466,792	4,262,753	(795,961)	8,521,971	14,894	7,711,116	---	3,413	---	---	213,390	---	14,894	98,518
Water [29]	2,612,308	2,552,761	59,547	6,421,503	18,996	6,462,054	---	7,185	---	(415,976)	538,994	---	18,995	167,237
Total	34,707,971	34,570,857	137,114	70,032,045	363,951	69,805,208	---	28,444	---	(2,306,152)	3,514,434	4,032,465	303,782	1,983,558
Hill City														
Garbage [0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	241,438	91,023	150,415	36,383	---	186,798	---	---	---	72,600	5,500	---	---	---
Water [0]	137,680	103,368	34,312	24,494	---	58,806	---	---	---	---	---	---	---	---
Total	379,118	194,391	184,727	60,877	---	245,604	---	---	---	72,600	5,500	---	---	---
Hills														
Garbage	62,228	54,720	7,508	---	---	7,508	---	---	---	---	---	---	---	---
Sewer	122,361	40,236	82,125	---	---	82,125	---	---	---	---	---	---	---	---
Water	145,745	97,995	47,750	---	---	47,750	---	---	---	---	---	---	---	---
Total	330,334	192,951	137,383	---	---	137,383	---	---	---	---	---	---	---	---
Hilltop														
Water and Sewer [3]	190,077	221,936	(31,859)	---	---	(31,859)	---	---	---	(3,073)	---	---	---	---
Total	190,077	221,936	(31,859)	---	---	(31,859)	---	---	---	(3,073)	---	---	---	---
Hinckley														
Liquor	2,771,784	2,529,210	242,574	801	10,720	232,655	---	---	---	80,208	58,808	23,071	10,720	82,299
Sewer Utility	866,580	577,560	289,020	7,574	42,702	253,892	---	---	---	45,000	312,482	24,280	42,702	310,741
Water Utility	476,218	467,889	8,329	3,825	12,656	(502)	---	---	---	60,000	37,537	---	12,656	118,000
Total	4,114,582	3,574,659	539,923	12,200	66,078	486,045	---	---	---	185,208	408,827	47,351	66,078	511,040

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Hitterdal														
Liquor	370,599	336,505	34,094	---	---	34,094	---	---	---	---	---	---	---	---
Refuse	42,504	33,251	9,253	---	---	9,253	---	---	---	---	---	---	---	---
Sewer	63,930	41,070	22,860	---	2,914	19,946	---	---	---	---	---	---	2,914	12,480
Water	69,844	87,785	(17,941)	---	2,888	(20,829)	---	---	---	---	---	---	2,888	16,000
Total	546,877	498,611	48,266	---	5,802	42,464	---	---	---	---	---	---	5,802	28,480
Hoffman														
Center Apartments	33,174	27,491	5,683	15	3,774	1,924	---	---	---	---	---	---	3,774	10,000
Garbage	78,982	74,291	4,691	---	---	4,691	---	---	---	---	---	---	---	---
Health Care Mall	22,104	18,811	3,293	---	6,235	(2,942)	---	---	---	---	---	---	735	1,672
Sewer	183,890	180,251	3,639	657	49,820	(45,524)	---	---	---	(27,530)	---	---	49,820	65,639
Water	188,231	201,259	(13,028)	737	27,651	(39,942)	---	---	---	---	---	---	27,651	62,000
Total	506,381	502,103	4,278	1,409	87,480	(81,793)	---	---	---	(27,530)	---	---	81,980	139,311
Hokah														
Refuse [0]	43,195	42,882	313	---	---	313	---	---	---	30,000	---	---	---	---
Sewer [0]	139,037	119,214	19,823	8,576	---	28,399	---	---	---	53,375	---	---	---	---
Water [0]	66,715	119,838	(53,123)	---	---	(53,123)	---	---	---	---	12,436	---	---	---
Total	248,947	281,934	(32,987)	8,576	---	(24,411)	---	---	---	83,375	12,436	---	---	---
Holdingford														
Liquor	362,544	361,963	581	17,534	216	17,899	---	---	---	---	---	---	---	---
Refuse	72,977	72,647	330	7	---	337	---	---	---	---	---	---	---	---
Sewer	143,783	230,659	(86,876)	16	45,084	(131,944)	---	---	---	(100,097)	11,400	---	45,084	42,000
Water	125,717	129,782	(4,065)	1,156	30,056	(32,965)	---	---	---	---	12,026	---	30,056	28,000
Total	705,021	795,051	(90,030)	18,713	75,356	(146,673)	---	---	---	(100,097)	23,426	---	75,140	70,000
Holland														
Garbage [0]	11,436	5,264	6,172	---	---	6,172	---	---	---	---	---	---	---	---
Sewer [0]	14,591	14,598	(7)	---	---	(7)	---	---	---	(2,500)	---	---	---	---
Water [0]	28,458	13,315	15,143	317	---	15,460	---	---	---	(500)	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	54,485	33,177	21,308	317	---	21,625	---	---	---	(3,000)	---	---	---	---
Hollandale														
Garbage	17,188	15,386	1,802	---	---	1,802	---	---	---	---	---	---	---	---
Sewer	22,642	18,766	3,876	307	---	4,183	---	---	---	---	---	---	---	---
Water	34,148	27,225	6,923	431	---	7,354	---	---	---	---	---	---	---	---
Total	73,978	61,377	12,601	738	---	13,339	---	---	---	---	---	---	---	---
Holloway														
Garbage	9,638	10,727	(1,089)	7,425	---	6,336	7,425	---	---	---	---	---	---	---
Sewer	7,686	10,007	(2,321)	23,651	---	21,330	23,651	---	---	---	70,726	---	---	---
Water	25,039	45,282	(20,243)	42,914	---	22,671	42,914	---	---	---	71,351	---	---	---
Total	42,363	66,016	(23,653)	73,990	---	50,337	73,990	---	---	---	142,077	---	---	---
Holt														
Water [0]	3,665	3,443	222	---	---	222	---	---	---	---	---	---	---	---
Total	3,665	3,443	222	---	---	222	---	---	---	---	---	---	---	---
Hopkins														
Housing Authority	402,899	677,169	(274,270)	189,548	---	(84,722)	---	---	185,119	---	---	---	---	---
Pavillion/Ice Arena	394,990	561,563	(166,573)	1,141	127,615	(293,047)	---	---	539	3,202,393	5,858,281	3,285,000	127,615	20,000
Refuse	976,730	722,446	254,284	37,823	---	292,107	---	---	612	25,000	188,034	---	---	---
Sewer	2,780,290	2,402,093	378,197	520	74,880	303,837	---	---	520	(720,201)	1,103,554	---	74,880	105,000
Storm Sewer	806,605	412,640	393,965	4,485	48,396	350,054	---	---	129	(58,893)	456,122	---	48,396	115,000
Water	1,945,462	1,633,900	311,562	9,520	71,065	250,017	---	---	958	(808,072)	1,126,211	---	71,065	210,000
Total	7,306,976	6,409,811	897,165	243,037	321,956	818,246	---	---	187,877	1,640,227	8,732,202	3,285,000	321,956	450,000
Houston														
Sewer	212,290	158,635	53,655	31,963	15,880	69,738	---	---	---	---	254,839	195,000	15,880	45,059
Water	156,290	112,708	43,582	---	5,955	37,627	---	---	287,008	---	288,481	---	5,955	199,800
Total	368,580	271,343	97,237	31,963	21,835	107,365	---	---	287,008	---	543,320	195,000	21,835	244,859
Howard Lake														
Liquor	850,686	860,845	(10,159)	2,524	---	(7,635)	---	---	---	---	17,815	---	---	---

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	1,717,672	1,322,840	394,832	193,860	87,306	501,386	---	---	---	43,037	2,591	---	87,306	485,500
Water	730,866	300,792	430,074	4,329	65,170	369,233	---	---	---	108,037	6,048	---	65,170	296,500
Total	3,299,224	2,484,477	814,747	200,713	152,476	862,984	---	---	---	151,074	26,454	---	152,476	782,000
Hoyt Lakes														
Sanitation	240,784	235,221	5,563	540	---	6,103	---	---	---	---	---	---	---	---
Sewer	515,665	326,890	188,775	5,926	78,139	116,562	---	---	---	7,686	1,353,124	1,009,554	64,064	---
Water	348,454	469,292	(120,838)	1,783	633	(119,688)	---	---	---	7,686	---	---	633	---
Total	1,104,903	1,031,403	73,500	8,249	78,772	2,977	---	---	---	15,372	1,353,124	1,009,554	64,697	---
Hugo														
Water and Sewer [3]	2,601,565	2,409,969	191,596	1,540,122	---	1,731,718	269,124	---	517	108,269	370,949	---	---	---
Total	2,601,565	2,409,969	191,596	1,540,122	---	1,731,718	269,124	---	517	108,269	370,949	---	---	---
Hutchinson														
Composting	2,546,311	2,258,416	287,895	50,981	8,130	330,746	---	---	---	110,000	24,025	---	8,130	78,801
Housing and Redevelopment Authority [29]	446,418	881,595	(435,177)	576,322	7,042	134,103	172,360	200,839	---	---	229,857	---	---	---
Liquor	6,243,619	5,647,340	596,279	2,792	14,645	584,426	---	---	---	500,000	31,777	---	14,645	---
Public Utilities Commission	41,493,135	36,560,055	4,933,080	763,867	1,239,361	4,457,586	---	---	---	1,398,853	11,055,122	---	1,239,361	1,295,000
Refuse	1,214,648	1,115,857	98,791	41,656	5,540	134,907	---	---	---	55,000	55,640	---	---	---
Sewer	3,123,332	2,961,892	161,440	851,896	245,300	768,036	741,033	---	---	317,221	451,123	---	245,300	1,200,042
Storm Water	925,163	561,873	363,290	28,741	51,226	340,805	---	---	---	390,670	432,704	1,606,527	51,226	150,000
Water	2,251,806	2,124,383	127,423	873,549	307,986	692,986	741,033	---	---	295,785	156,966	---	304,334	1,169,000
Total	58,244,432	52,111,411	6,133,021	3,189,804	1,879,230	7,443,595	1,654,426	200,839	---	3,067,529	12,437,214	1,606,527	1,862,996	3,892,843
Ihlen														
Community Center [0]	5,285	11,208	(5,923)	3,850	484	(2,557)	---	---	---	(8,238)	---	---	484	4,516
Garbage [0]	6,735	5,937	798	---	---	798	---	---	---	454	---	---	---	---
Sewer [0]	21,874	15,624	6,250	---	---	6,250	---	---	---	2,661	---	---	---	---
Water [0]	10,497	7,560	2,937	---	---	2,937	---	---	---	17	---	---	---	---
Total	44,391	40,329	4,062	3,850	484	7,428	---	---	---	(5,106)	---	---	484	4,516

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Independence														
Sanitary Sewer	209,462	384,623	(175,161)	72,208	17,193	(120,146)	12,296	---	---	---	13,800	---	17,193	80,000
Total	209,462	384,623	(175,161)	72,208	17,193	(120,146)	12,296	---	---	---	13,800	---	17,193	80,000
International Falls														
Water and Sewer [3]	3,976,937	3,086,425	890,512	125,859	---	1,016,371	108,507	---	---	1,178,545	3,881	---	---	---
Total	3,976,937	3,086,425	890,512	125,859	---	1,016,371	108,507	---	---	1,178,545	3,881	---	---	---
Inver Grove Heights														
Golf Course	1,878,647	1,932,241	(53,594)	12,427	---	(41,167)	---	---	---	31,066	---	---	---	---
Sewer	3,693,679	3,465,552	228,127	190,235	590,274	(171,912)	---	---	---	(199,369)	1,235,701	---	590,274	790,000
Water	3,132,068	2,986,324	145,744	163,098	17,141	291,701	---	---	---	1,107,490	355,493	---	17,141	850,000
Total	8,704,394	8,384,117	320,277	365,760	607,415	78,622	---	---	---	939,187	1,591,194	---	607,415	1,640,000
Iona														
Sewer	34,324	51,419	(17,095)	237	---	(16,858)	---	---	---	(13,211)	---	---	---	---
Water	34,959	57,652	(22,693)	183	---	(22,510)	---	---	---	12,859	---	---	---	---
Total	69,283	109,071	(39,788)	420	---	(39,368)	---	---	---	(352)	---	---	---	---
Iron Junction														
Sewage Collection and Disposal [0]	28,579	18,895	9,684	2,321	19,027	(7,022)	---	---	---	---	---	---	19,027	4,000
Water [0]	8,466	3,523	4,943	---	184	4,759	---	---	---	---	---	---	184	---
Total	37,045	22,418	14,627	2,321	19,211	(2,263)	---	---	---	---	---	---	19,211	4,000
Ironton														
Recycling [0]	10,337	10,141	196	---	---	196	---	---	---	(17,757)	---	---	---	---
Sanitation [0]	36,917	43,819	(6,902)	---	---	(6,902)	---	---	---	---	---	---	---	---
Sewer [0]	82,394	84,165	(1,771)	---	---	(1,771)	---	---	---	---	---	---	---	---
Water [0]	68,737	111,298	(42,561)	27,425	1,497	(16,633)	---	---	---	---	---	---	1,497	22,000
Total	198,385	249,423	(51,038)	27,425	1,497	(25,110)	---	---	---	(17,757)	---	---	1,497	22,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Isanti														
Liquor	2,942,860	2,567,141	375,719	7,382	---	383,101	---	---	---	350,000	---	---	---	---
Sewer	1,224,147	1,003,086	221,061	30,238	6,617	244,682	---	---	---	42,793	46,625	---	6,617	428,889
Storm Water	326,336	168,280	158,056	8,595	---	166,651	---	---	---	---	---	---	---	---
Water	1,007,231	808,676	198,555	29,386	129,312	98,629	---	---	---	341,457	78,804	---	129,312	383,000
Total	5,500,574	4,547,183	953,391	75,601	135,929	893,063	---	---	---	734,250	125,429	---	135,929	811,889
Isle														
Liquor	819,246	835,489	(16,243)	24,365	---	8,122	---	---	---	3,333	2,079	---	---	---
Sewer	399,046	173,278	225,768	825	100,848	125,745	---	---	---	8,500	96	---	100,848	146,000
Water	114,757	73,876	40,881	20,430	2,297	59,014	---	---	---	8,500	---	---	2,297	11,000
Total	1,333,049	1,082,643	250,406	45,620	103,145	192,881	---	---	---	20,333	2,175	---	103,145	157,000
Ivanhoe														
Economic Development Authority	83,164	95,753	(12,589)	21	10,473	(23,041)	---	---	---	---	---	---	10,473	33,959
Garbage	33,058	30,679	2,379	---	---	2,379	---	---	---	---	---	---	---	---
Liquor	579,950	583,462	(3,512)	492	2,397	(5,417)	---	---	---	---	---	---	---	---
Sewer	135,162	124,186	10,976	29,395	49,442	(9,071)	---	---	---	---	---	---	49,075	27,755
Water	157,277	111,169	46,108	1,350	20,760	26,698	---	---	---	---	---	---	20,176	27,245
Total	988,611	945,249	43,362	31,258	83,072	(8,452)	---	---	---	---	---	---	79,724	88,959
Jackson														
Airport	75,699	375,519	(299,820)	22,846	---	(276,974)	---	---	22,846	---	28,244	---	---	---
Ambulance Service	709,500	746,412	(36,912)	64,568	320	27,336	---	---	---	---	144,917	---	320	---
Electric	6,079,929	4,459,469	1,620,460	12,851	178,126	1,455,185	---	---	---	300,000	603,379	---	178,126	367,600
Liquor	1,153,364	1,064,200	89,164	6,452	---	95,616	---	---	---	41,000	634,934	---	---	---
Sewer	693,671	534,247	159,424	154,646	33,670	280,400	---	---	141,829	166,686	196,953	---	33,670	156,700
Water	664,395	504,189	160,206	15,069	76,262	99,013	---	---	---	126,045	378,274	2,115,000	76,262	14,700
Total	9,376,558	7,684,036	1,692,522	276,432	288,378	1,680,576	---	---	164,675	633,731	1,986,701	2,115,000	288,378	539,000
Janesville														
Golf Course	246,254	313,127	(66,873)	33,453	1,923	(35,343)	30,000	---	---	36,761	---	2,148	1,923	11,576

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Housing and Redevelopment Authority [13] [29]	142,736	238,227	(95,491)	26,281	1,909	(71,119)	---	---	---	---	21,152	---	---	---
Light and Power	1,641,941	1,352,282	289,659	9,147	4,575	294,231	---	---	---	17,500	---	2,148	4,575	44,215
Nursing Home	3,014,891	2,972,135	42,756	12,106	385	54,477	---	---	---	---	319,096	8,848	385	6,048
Sewage Collection	330,911	305,054	25,857	4,068	20,177	9,748	---	---	---	(141,158)	187,726	90,469	20,177	175,605
Waterworks	331,869	238,182	93,687	1,963	30,872	64,778	---	---	---	(227,279)	275,744	131,333	26,819	292,397
Total	5,708,602	5,419,007	289,595	87,018	59,841	316,772	30,000	---	---	(314,176)	803,718	234,946	53,879	529,841
Jasper														
Economic Development Authority - Housing	66,950	37,880	29,070	86	19,282	9,874	---	---	---	---	---	---	19,282	19,388
Garbage	42,227	38,337	3,890	---	---	3,890	---	---	---	---	---	---	---	---
Sewer	23,659	80,774	(57,115)	922	---	(56,193)	---	---	---	---	---	---	---	---
Sunrise Village	596,094	643,832	(47,738)	1,147	---	(46,591)	---	---	---	---	6,751	---	---	---
Water	91,395	127,909	(36,514)	708	8,450	(44,256)	---	---	---	---	---	---	8,450	21,000
Wellness Center	14,993	5,987	9,006	---	---	9,006	---	---	---	---	---	---	---	---
Total	835,318	934,719	(99,401)	2,863	27,732	(124,270)	---	---	---	---	6,751	---	27,732	40,388
Jeffers														
Sewer	80,980	67,204	13,776	---	14,929	(1,153)	---	---	---	(27,500)	12,907	---	14,929	22,500
Water	65,483	90,581	(25,098)	39,391	12,501	1,792	---	---	---	(73,000)	148,027	86,000	12,501	9,000
Total	146,463	157,785	(11,322)	39,391	27,430	639	---	---	---	(100,500)	160,934	86,000	27,430	31,500
Johnson														
Water [0]	2,525	3,804	(1,279)	---	---	(1,279)	---	---	---	---	3,804	---	---	---
Total	2,525	3,804	(1,279)	---	---	(1,279)	---	---	---	---	3,804	---	---	---
Jordan														
Sewer Utility	1,293,156	984,727	308,429	9,636	161,307	156,758	---	---	---	(9,177)	122,675	---	161,307	612,300
Storm Sewer Utility	190,749	175,032	15,717	8,448	34,753	(10,588)	---	---	---	(45,079)	50,833	---	34,753	378,600
Water Utility	1,400,993	894,520	506,473	80,495	39,812	547,156	---	---	---	(7,702)	15,828	---	39,812	964,050
Total	2,884,898	2,054,279	830,619	98,579	235,872	693,326	---	---	---	(61,958)	189,336	---	235,872	1,954,950
Kandiyohi														
Electric	37,920	22,708	15,212	1,944	202	16,954	---	---	---	100,000	100,000	---	202	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	256,545	443,336	(186,791)	5,216	6,286	(187,861)	---	---	---	(100,000)	132,539	---	6,286	37,000
Storm Sewer	31,892	20,357	11,535	---	10,751	784	---	---	---	---	---	---	10,751	---
Water	118,801	107,591	11,210	56,371	18,916	48,665	50,241	---	---	---	2,222	---	18,916	62,000
Total	445,158	593,992	(148,834)	63,531	36,155	(121,458)	50,241	---	---	---	234,761	---	36,155	99,000
Karlstad														
Sewer	47,344	36,064	11,280	416	---	11,696	---	---	---	---	---	---	---	---
Water	89,944	94,219	(4,275)	30,538	15,280	10,983	---	---	---	---	---	---	15,280	89,000
Total	137,288	130,283	7,005	30,954	15,280	22,679	---	---	---	---	---	---	15,280	89,000
Kasota														
Electric and Refuse [17]	507,280	547,576	(40,296)	2,405	---	(37,891)	---	---	---	---	---	---	---	---
Sewer	141,117	128,499	12,618	1,189	---	13,807	---	---	---	---	---	---	---	---
Water	42,453	51,100	(8,647)	696	---	(7,951)	---	---	---	---	---	---	---	---
Total	690,850	727,175	(36,325)	4,290	---	(32,035)	---	---	---	---	---	---	---	---
Kasson														
Electric	4,390,919	3,669,301	721,618	13,723	12,929	722,412	---	---	---	27,000	49,536	---	7,791	43,779
Liquor	1,558,830	1,451,209	107,621	---	1,142	106,479	---	---	---	16,000	2,514	---	---	---
Maple Grove Cemetery	14,716	45,628	(30,912)	2,681	---	(28,231)	---	---	---	---	23,919	---	---	---
Storm Water	439,970	188,467	251,503	15,287	32,081	234,709	---	---	---	---	35,263	---	32,081	49,755
Wastewater Treatment	1,978,456	1,351,344	627,112	22,188	135,581	513,719	---	---	---	12,225	14,255	2,853,777	135,581	3,145,648
Water Utility	830,322	644,252	186,070	40,865	47,193	179,742	---	---	---	90,480	282,785	10,242	47,193	108,639
Total	9,213,213	7,350,201	1,863,012	94,744	228,926	1,728,830	---	---	---	145,705	408,272	2,864,019	222,646	3,347,821
Keewatin														
Public Utilities [30]	1,182,436	1,111,650	70,786	467	4,161	67,092	---	---	---	---	93,549	---	4,161	29,000
Total	1,182,436	1,111,650	70,786	467	4,161	67,092	---	---	---	---	93,549	---	4,161	29,000
Kelliher														
Liquor	583,793	572,789	11,004	473	---	11,477	---	---	---	20,000	76,239	---	---	---
Sewer	52,150	52,528	(378)	208	5,475	(5,645)	---	185,240	---	---	203,459	---	5,475	---
Water	60,640	69,436	(8,796)	319	14,078	(22,555)	---	365,446	413,923	---	646,560	---	14,078	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	696,583	694,753	1,830	1,000	19,553	(16,723)	---	550,686	413,923	20,000	926,258	---	19,553	---
Kellogg														
Sewer	33,191	86,582	(53,391)	4,111	6,662	(55,942)	---	---	---	---	59,600	65,000	6,662	---
Water	47,430	89,188	(41,758)	164	---	(41,594)	---	---	---	6,631	---	---	---	---
Total	80,621	175,770	(95,149)	4,275	6,662	(97,536)	---	---	---	6,631	59,600	65,000	6,662	---
Kennedy														
Sewer	32,835	18,324	14,511	---	---	14,511	---	---	---	---	---	---	---	---
Water	59,534	57,304	2,230	4,562	1,219	5,573	---	---	---	---	14,000	---	1,219	9,000
Total	92,369	75,628	16,741	4,562	1,219	20,084	---	---	---	---	14,000	---	1,219	9,000
Kenneth														
Sewage Collection and Disposal [0]	12,189	1,108	11,081	1,500	8,048	4,533	---	---	---	(11,500)	---	---	8,048	15,500
Water [0]	5,251	5,341	(90)	---	---	(90)	---	---	---	---	---	---	---	---
Total	17,440	6,449	10,991	1,500	8,048	4,443	---	---	---	(11,500)	---	---	8,048	15,500
Kent														
Refuse	9,514	7,946	1,568	---	---	1,568	---	---	---	---	---	---	---	---
Sewer	22,125	48,541	(26,416)	---	6,272	(32,688)	---	---	---	---	---	---	6,272	2,136
Water	8,811	4,375	4,436	---	---	4,436	---	---	---	---	---	---	---	---
Total	40,450	60,862	(20,412)	---	6,272	(26,684)	---	---	---	---	---	---	6,272	2,136
Kenyon														
Electric	1,959,811	1,720,868	238,943	54,201	6,385	286,759	---	---	1,841	67,272	44,853	---	655	3,190
Liquor	791,642	778,043	13,599	20,002	567	33,034	---	---	553	20,000	---	---	567	---
Sewer	349,190	446,164	(96,974)	82,215	27,102	(41,861)	60,000	---	373	---	50,668	---	27,102	132,603
Storm Sewer	46,392	43,605	2,787	6,639	1,987	7,439	---	---	32	---	31,064	---	1,987	12,215
Water	263,556	251,407	12,149	11,114	3,241	20,022	---	---	647	---	34,040	---	3,241	23,160
Total	3,410,591	3,240,087	170,504	174,171	39,282	305,393	60,000	---	3,446	87,272	160,625	---	33,552	171,168
Kerkhoven														
Garbage [0]	96,661	81,591	15,070	1,263	1,350	14,983	---	---	---	---	138,189	73,700	1,350	5,000
Sewer [0]	77,367	63,743	13,624	2,691	4,421	11,894	---	---	---	---	86,088	---	4,421	15,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water [0]	136,751	27,675	109,076	1,826	26,098	84,804	---	---	---	---	454,919	---	26,098	84,000
Total	310,779	173,009	137,770	5,780	31,869	111,681	---	---	---	---	679,196	73,700	31,869	104,000
Kettle River														
Sewer [0]	49,999	34,553	15,446	1,411	3,474	13,383	1,411	---	---	---	---	---	3,474	3,350
Water [0]	61,898	50,954	10,944	3,687	17,584	(2,953)	1,533	---	---	---	---	---	17,584	8,850
Total	111,897	85,507	26,390	5,098	21,058	10,430	2,944	---	---	---	---	---	21,058	12,200
Kiester														
Liquor [34]	183,729	197,219	(13,490)	31,730	28,698	(10,458)	---	---	---	---	---	---	---	---
Sewer [0]	60,766	55,630	5,136	10,528	---	15,664	---	---	---	---	---	---	---	---
Water [0]	71,363	44,588	26,775	529	1,750	25,554	---	---	---	---	---	---	1,750	14,000
Total	315,858	297,437	18,421	42,787	30,448	30,760	---	---	---	---	---	---	1,750	14,000
Kilkenny														
Refuse and Recycling [0]	12,020	8,788	3,232	---	---	3,232	---	---	---	---	---	---	---	---
Sewer [0]	16,428	12,532	3,896	830	---	4,726	---	---	---	---	---	---	---	---
Water [0]	30,874	95,196	(64,322)	---	---	(64,322)	---	---	---	---	---	---	---	---
Total	59,322	116,516	(57,194)	830	---	(56,364)	---	---	---	---	---	---	---	---
Kimball														
Refuse	55,718	47,727	7,991	1,198	---	9,189	---	---	---	---	---	---	---	---
Sewer	159,804	198,397	(38,593)	23,909	8,972	(23,656)	---	---	---	70,922	---	---	8,723	25,000
Water	182,339	197,295	(14,956)	22,808	---	7,852	---	---	---	36,724	7,472	---	---	---
Total	397,861	443,419	(45,558)	47,915	8,972	(6,615)	---	---	---	107,646	7,472	---	8,723	25,000
Kinney														
Refuse or Garbage Collection [0]	7,912	12,070	(4,158)	---	---	(4,158)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	14,513	44,414	(29,901)	---	---	(29,901)	---	---	---	---	---	---	---	---
Water [0]	13,435	17,136	(3,701)	---	---	(3,701)	---	---	---	---	---	---	---	---
Total	35,860	73,620	(37,760)	---	---	(37,760)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
La Crescent														
Arena	51,245	128,171	(76,926)	111,570	2,663	31,981	---	---	78,000	(25,000)	135,999	---	---	---
Golf Course	384,311	478,353	(94,042)	9,958	537	(84,621)	---	---	---	---	13,128	---	---	---
License Bureau	132,352	156,427	(24,075)	4,419	121	(19,777)	---	---	---	---	3,420	---	---	---
Sewer	724,597	666,881	57,716	3,036	68,918	(8,166)	---	---	1,121	(30,018)	158,377	---	68,918	250,750
Solid Waste	261,971	250,506	11,465	---	127	11,338	---	---	---	---	---	---	---	---
Water	696,556	663,518	33,038	---	66,871	(33,833)	---	---	1,121	42,000	36,270	---	66,871	259,250
Total	2,251,032	2,343,856	(92,824)	128,983	139,237	(103,078)	---	---	80,242	(13,018)	347,194	---	135,789	510,000
La Prairie														
Sewer [0]	74,142	63,497	10,645	15,527	---	26,172	---	---	---	---	---	---	---	---
Water [0]	71,546	52,567	18,979	8,275	---	27,254	---	---	---	---	---	---	---	---
Total	145,688	116,064	29,624	23,802	---	53,426	---	---	---	---	---	---	---	---
La Salle														
Wastewater	38,626	65,110	(26,484)	95	9,367	(35,756)	---	---	---	(3,000)	---	---	9,330	3,750
Water	24,555	61,355	(36,800)	26,327	3,110	(13,583)	---	4,100	---	(2,000)	---	---	3,110	1,250
Total	63,181	126,465	(63,284)	26,422	12,477	(49,339)	---	4,100	---	(5,000)	---	---	12,440	5,000
Lafayette														
Garbage	33,709	32,843	866	2,003	---	2,869	---	---	---	---	---	---	---	---
Sewer	124,486	163,803	(39,317)	30,930	23,045	(31,432)	---	---	---	---	---	---	23,045	21,930
Water	174,921	213,149	(38,228)	33,588	22,137	(26,777)	---	---	---	---	113,635	---	22,137	21,070
Total	333,116	409,795	(76,679)	66,521	45,182	(55,340)	---	---	---	---	113,635	---	45,182	43,000
Lake Benton														
Garbage	44,382	44,869	(487)	67	---	(420)	---	---	---	---	---	---	---	---
Sewer	123,407	108,397	15,010	60,307	136,579	(61,262)	39,828	---	---	---	---	1,227,500	136,579	35,000
Water	165,643	172,209	(6,566)	82,067	136,579	(61,078)	39,828	---	---	93,308	93,308	1,227,500	136,579	35,000
Total	333,432	325,475	7,957	142,441	273,158	(122,760)	79,656	---	---	93,308	93,308	2,455,000	273,158	70,000
Lake Bronson														
Sewage Collection and Disposal [0]	17,228	18,552	(1,324)	---	---	(1,324)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water [0]	78,375	33,139	45,236	---	---	45,236	---	---	---	37,788	---	---	---	---
Total	95,603	51,691	43,912	---	---	43,912	---	---	---	37,788	---	---	---	---
Lake City														
Electric	13,823,319	12,997,807	825,512	99,753	70,762	854,503	---	---	---	2,198,601	231,900	---	69,191	2,035,000
Garbage	575,892	579,958	(4,066)	6,814	---	2,748	---	---	---	---	---	---	---	---
Marina	2,011,873	957,661	1,054,212	59,207	---	1,113,419	---	---	---	2,137,615	48,088	---	---	---
Sewer	1,551,094	1,329,195	221,899	8,933	55,506	175,326	---	---	---	22,500	54,374	---	55,506	346,000
Storm Water	139,823	175,578	(35,755)	1,407	12,251	(46,599)	---	---	---	---	---	---	12,251	35,000
Water	754,859	649,475	105,384	5,730	15,488	95,626	---	---	---	22,500	27,163	---	15,488	60,000
Total	18,856,860	16,689,674	2,167,186	181,844	154,007	2,195,023	---	---	---	4,381,216	361,525	---	152,436	2,476,000
Lake Crystal														
Electric	2,856,706	2,607,207	249,499	83,091	26,662	305,928	---	---	---	144,075	27,919	---	24,398	125,000
Sewer	636,607	553,164	83,443	21,240	38,922	65,761	---	---	---	32,096	26,721	---	26,996	141,000
Water	891,422	592,817	298,605	20,239	65,733	253,111	---	---	---	44,667	443,561	---	56,071	285,000
Total	4,384,735	3,753,188	631,547	124,570	131,317	624,800	---	---	---	220,838	498,201	---	107,465	551,000
Lake Elmo														
Sewer	252,614	678,953	(426,339)	48,386	167,079	(545,032)	---	---	---	---	533,411	---	167,079	160,000
Storm Sewer	322,700	266,430	56,270	16,986	49,537	23,719	---	---	---	---	27,399	---	49,537	---
Water	951,985	1,800,649	(848,664)	32,009	267,529	(1,084,184)	---	---	---	840	354,059	---	267,529	465,000
Total	1,527,299	2,746,032	(1,218,733)	97,381	484,145	(1,605,497)	---	---	---	840	914,869	---	484,145	625,000
Lake Henry**														
Sewage Collection and Disposal	17,250	16,742	508	8,471	4,356	4,623	8,471	---	---	---	---	---	4,320	5,000
Total	17,250	16,742	508	8,471	4,356	4,623	8,471	---	---	---	---	---	4,320	5,000
Lake Lillian														
Sewer	39,088	24,182	14,906	4	1,074	13,836	---	---	---	---	37,026	---	1,074	12,000
Water	81,775	59,976	21,799	432	2,852	19,379	---	---	---	---	27,668	---	2,852	31,000
Total	120,863	84,158	36,705	436	3,926	33,215	---	---	---	---	64,694	---	3,926	43,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Lake Park														
Economic Development Authority [29]	79,651	51,764	27,887	667	5,454	23,100	---	---	---	---	---	---	5,454	---
Electric	874,246	714,024	160,222	3,742	---	163,964	---	---	---	---	---	---	---	---
Gas	344,355	287,389	56,966	987	8,526	49,427	---	---	---	---	---	---	8,526	28,000
Liquor	774,627	763,374	11,253	1,999	---	13,252	---	---	---	113,071	118,837	---	---	---
Sewer	185,180	161,764	23,416	---	9,317	14,099	---	---	---	---	---	---	9,317	74,000
Storm Water	6,817	400	6,417	---	---	6,417	---	---	---	---	---	---	---	---
Water	201,479	169,504	31,975	158	5,250	26,883	---	---	---	---	---	---	5,250	48,000
Total	2,466,355	2,148,219	318,136	7,553	28,547	297,142	---	---	---	113,071	118,837	---	28,547	150,000
Lake Shore														
Sewer [0]	136,565	76,934	59,631	250	---	59,881	---	---	---	---	2,512	---	---	---
Total	136,565	76,934	59,631	250	---	59,881	---	---	---	---	2,512	---	---	---
Lake Wilson														
Apartment	24,871	20,093	4,778	2	216	4,564	---	---	---	7,536	7,186	---	216	1,083
Water and Sewer [1]	115,136	86,980	28,156	2,144	---	30,300	---	---	---	22,040	---	---	---	---
Total	140,007	107,073	32,934	2,146	216	34,864	---	---	---	29,576	7,186	---	216	1,083
Lakefield														
Ambulance	130,663	143,379	(12,716)	25,738	---	13,022	---	---	62	---	---	---	---	---
Liquor	524,708	505,795	18,913	6,260	---	25,173	---	---	---	6,000	---	---	---	---
Municipal Utilities [4]	2,263,485	1,810,663	452,822	47,279	42,720	457,381	---	---	1,363	31,050	493,378	411,030	42,720	165,448
Sewer	480,859	422,557	58,302	29,301	52,193	35,410	---	---	---	73,492	535,010	502,370	52,193	137,368
Total	3,399,715	2,882,394	517,321	108,578	94,913	530,986	---	---	1,425	110,542	1,028,388	913,400	94,913	302,816
Lakeland														
Building Inspection [34]	55,988	52,175	3,813	229	---	4,042	---	---	---	---	---	---	---	---
Water [34]	301,005	323,725	(22,720)	6,035	---	(16,685)	---	---	---	---	104,069	---	---	---
Total	356,993	375,900	(18,907)	6,264	---	(12,643)	---	---	---	---	104,069	---	---	---
Lakeville														
Environmental Resources	1,225,177	986,373	238,804	26,389	---	265,193	---	---	2,544	165,846	27,436	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	15,276,433	14,249,196	1,027,237	1,645,633	157	2,672,713	---	---	---	923,260	---	---	157	---
Sewer	6,298,059	6,971,059	(673,000)	59,010	9,626	(623,616)	---	---	5,642	160,722	42,919	---	9,626	55,000
Street Light Utility	916,845	763,095	153,750	5,723	9,550	149,923	---	---	---	4,407	---	55,000	9,550	---
Water	5,173,064	5,907,933	(734,869)	102,586	213,572	(845,855)	---	---	32,368	567,112	42,919	445,000	195,235	325,000
Total	28,889,578	28,877,656	11,922	1,839,341	232,905	1,618,358	---	---	40,554	1,821,347	113,274	500,000	214,568	380,000
Lamberton														
Refuse	18,339	19,130	(791)	10	---	(781)	---	---	---	---	---	---	---	---
Sanitary Sewer	134,179	96,580	37,599	---	41,163	(3,564)	---	---	---	20,000	4,085	---	38,163	35,000
Storm Sewer	60,425	763	59,662	---	---	59,662	---	---	---	60,000	---	---	---	---
Water	143,713	152,350	(8,637)	10,673	6,568	(4,532)	---	---	---	20,000	2,150	---	6,568	26,000
Total	356,656	268,823	87,833	10,683	47,731	50,785	---	---	---	100,000	6,235	---	44,731	61,000
Lancaster														
Liquor	297,270	260,324	36,946	399	---	37,345	---	---	375	50,000	---	---	---	---
Sewer	58,014	48,988	9,026	118	---	9,144	---	---	94	---	---	---	---	---
Water	70,509	48,096	22,413	187	---	22,600	---	---	94	---	---	---	---	---
Total	425,793	357,408	68,385	704	---	69,089	---	---	563	50,000	---	---	---	---
Landfall														
Sewer [0]	55,219	60,346	(5,127)	802	---	(4,325)	---	---	---	(30,000)	---	---	---	---
Water [0]	117,428	94,072	23,356	630	---	23,986	---	---	---	(30,000)	---	---	---	---
Total	172,647	154,418	18,229	1,432	---	19,661	---	---	---	(60,000)	---	---	---	---
Lanesboro														
Utilities Commission [30]	1,639,753	1,438,453	201,300	84,117	71,616	213,801	---	30,000	---	95,000	556,601	---	71,616	196,000
Total	1,639,753	1,438,453	201,300	84,117	71,616	213,801	---	30,000	---	95,000	556,601	---	71,616	196,000
Laporte														
Water and Sewer [3]	91,347	42,373	48,974	14,465	22,053	41,386	---	---	---	---	---	---	22,053	25,000
Total	91,347	42,373	48,974	14,465	22,053	41,386	---	---	---	---	---	---	22,053	25,000
Lauderdale														
Sewer	281,996	286,090	(4,094)	16,680	---	12,586	---	---	---	---	122,418	---	---	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer	112,306	89,480	22,826	6,342	---	29,168	---	---	---	---	---	---	---	---
Total	394,302	375,570	18,732	23,022	---	41,754	---	---	---	---	122,418	---	---	---
Le Center														
Liquor	868,114	867,929	185	103,485	4,220	99,450	---	---	---	30,000	---	---	4,220	8,765
Refuse	111,922	125,331	(13,409)	28,097	---	14,688	---	---	---	---	---	---	---	---
Sewer	576,447	398,803	177,644	45,764	97,674	125,734	---	---	---	---	115,126	---	97,674	217,146
Water	517,455	395,924	121,531	40,633	78,637	83,527	---	---	---	---	---	---	78,637	260,000
Total	2,073,938	1,787,987	285,951	217,979	180,531	323,399	---	---	---	30,000	115,126	---	180,531	485,911
Le Sueur														
Electric	8,267,164	9,007,314	(740,150)	407,219	18,313	(351,244)	---	---	---	505,232	240,356	---	18,313	100,000
Refuse and Recycling	321,599	275,596	46,003	---	---	46,003	---	---	---	12,000	---	---	---	---
Sewer	2,192,765	1,874,737	318,028	481,524	677,716	121,836	---	---	---	113,563	10,604	---	122,206	1,076,837
Storm Utility	115,670	---	115,670	---	---	115,670	---	---	---	6,000	---	---	---	---
Water	1,414,342	878,363	535,979	11,882	17,212	530,649	---	---	---	88,741	75,392	---	16,685	95,664
Total	12,311,540	12,036,010	275,530	900,625	713,241	462,914	---	---	---	725,536	326,352	---	157,204	1,272,501
LeRoy														
Sewer	108,045	97,648	10,397	260	---	10,657	---	---	---	6,167	---	---	---	---
Water	130,558	103,566	26,992	160,297	---	187,289	158,627	---	---	10,572	59,200	---	---	---
Wildwood Grove	1,392,063	1,416,248	(24,185)	90,924	46,864	19,875	9,015	---	---	---	21,818	---	45,516	145,000
Total	1,630,666	1,617,462	13,204	251,481	46,864	217,821	167,642	---	---	16,739	81,018	---	45,516	145,000
Lester Prairie														
Sewer	592,166	381,701	210,465	70,520	59,129	221,856	---	---	---	---	84,265	---	31,784	252,000
Water	257,586	190,333	67,253	70,528	36,475	101,306	---	---	---	---	15,900	---	23,185	92,000
Total	849,752	572,034	277,718	141,048	95,604	323,162	---	---	---	---	100,165	---	54,969	344,000
Lewiston														
Sewer	456,829	600,296	(143,467)	20	78,935	(222,382)	---	---	---	(120,795)	---	---	78,935	154,000
Water	217,934	174,380	43,554	8,010	11,853	39,711	---	---	---	(30,425)	13,200	---	11,853	83,002

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	674,763	774,676	(99,913)	8,030	90,788	(182,671)	---	---	---	(151,220)	13,200	---	90,788	237,002
Lewisville														
Liquor	166,312	178,256	(11,944)	26,668	---	14,724	---	---	---	---	7,000	---	---	---
Sewer	100,224	86,618	13,606	1,492	25,124	(10,026)	---	---	---	---	---	---	25,124	11,000
Water	68,993	86,015	(17,022)	7,561	9,237	(18,698)	7,500	---	---	---	4,750	---	9,237	4,000
Total	335,529	350,889	(15,360)	35,721	34,361	(14,000)	7,500	---	---	---	11,750	---	34,361	15,000
Lexington														
Liquor	3,162,916	2,996,916	166,000	4,111	10,060	160,051	---	---	---	85,000	7,508	---	10,060	52,044
Lovell Building	102,756	149,354	(46,598)	302,519	217,971	37,950	---	---	---	---	---	---	---	---
Sewer	214,520	293,030	(78,510)	12,219	13,932	(80,223)	---	---	---	---	---	---	13,932	40,000
Storm Sewer	17,819	43,183	(25,364)	5,123	3,021	(23,262)	5,123	---	---	---	---	---	3,021	1,778
Water	167,139	179,198	(12,059)	216	7,658	(19,501)	---	---	---	---	58,895	---	7,658	25,000
Total	3,665,150	3,661,681	3,469	324,188	252,642	75,015	5,123	---	---	85,000	66,403	---	34,671	118,822
Lilydale														
Sewer [34]	131,985	82,045	49,940	773	---	50,713	---	---	---	---	45,055	---	---	---
Storm Water [34]	46,613	30,237	16,376	30,039	5,006	41,409	---	---	---	---	100,000	---	5,006	27,000
Total	178,598	112,282	66,316	30,812	5,006	92,122	---	---	---	---	145,055	---	5,006	27,000
Lindstrom														
Liquor	2,777,295	2,526,509	250,786	36,617	---	287,403	---	---	---	187,930	45,828	---	---	---
Sewer	935,244	1,114,807	(179,563)	19,535	---	(160,028)	---	---	---	56,561	14,980	---	---	---
Storm Water Management	87,828	141,414	(53,586)	561	---	(53,025)	---	---	---	1,237	527	---	---	---
Water	299,577	616,320	(316,743)	20,178	---	(296,565)	---	---	---	87,280	36,549	---	---	---
Total	4,099,944	4,399,050	(299,106)	76,891	---	(222,215)	---	---	---	333,008	97,884	---	---	---
Lino Lakes														
Sewer	1,753,712	1,964,471	(210,759)	130,651	---	(80,108)	---	---	---	242,145	2,530	---	---	---
Water	1,217,589	1,332,755	(115,166)	82,783	---	(32,383)	---	---	---	---	11,479	---	---	---
Total	2,971,301	3,297,226	(325,925)	213,434	---	(112,491)	---	---	---	242,145	14,009	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Lismore														
Refuse	19,150	19,289	(139)	---	---	(139)	---	---	---	---	---	---	---	---
Sewer	33,393	61,250	(27,857)	1,120	---	(26,737)	---	---	---	---	---	---	---	---
Water	64,154	88,303	(24,149)	429	18,750	(42,470)	---	---	8	3,410	8,070	---	18,750	11,000
Total	116,697	168,842	(52,145)	1,549	18,750	(69,346)	---	---	8	3,410	8,070	---	18,750	11,000
Litchfield														
Electric	10,374,368	8,200,799	2,173,569	115,644	356,039	1,933,174	---	---	---	558,250	125,377	---	323,827	32,000
Liquor	2,563,158	2,356,011	207,147	2,858	---	210,005	---	---	---	238,657	---	---	---	---
Sewer	3,941,722	2,726,275	1,215,447	240,696	533,120	923,023	---	---	---	584,505	---	---	533,120	1,442,000
Water	911,340	643,948	267,392	15,868	53,952	229,308	---	---	---	177,598	---	---	37,733	309,000
Total	17,790,588	13,927,033	3,863,555	375,066	943,111	3,295,510	---	---	---	1,559,010	125,377	---	894,680	1,783,000
Little Canada														
Sewer Operating	1,428,823	1,480,413	(51,590)	17,465	---	(34,125)	---	---	---	100,000	---	---	---	---
Water Operating	1,565,997	1,574,293	(8,296)	89,057	---	80,761	---	---	---	200,000	10,961	---	---	---
Total	2,994,820	3,054,706	(59,886)	106,522	---	46,636	---	---	---	300,000	10,961	---	---	---
Little Falls														
Garbage and Recycling	693,676	639,831	53,845	19,954	---	73,799	---	---	---	53,150	2,052	---	---	---
Golf	371,694	515,571	(143,877)	90,399	---	(53,478)	---	---	---	(15,597)	10,153	---	---	---
Sewer	2,059,016	1,188,957	870,059	16,525	23,625	862,959	---	---	1,692	113,710	35,106	---	23,625	400,000
Storm Water	84,565	90,546	(5,981)	3,137	---	(2,844)	---	---	---	6,930	2,052	---	---	---
Water	1,602,736	1,127,634	475,102	32,307	---	507,409	---	---	16,423	1,203,828	12,877	---	---	---
Total	4,811,687	3,562,539	1,249,148	162,322	23,625	1,387,845	---	---	18,115	1,362,021	62,240	---	23,625	400,000
Littlefork														
Liquor	369,307	366,098	3,209	5,913	---	9,122	---	---	---	---	19,321	---	---	---
Sewer	115,735	70,601	45,134	55	---	45,189	---	---	---	---	477,396	477,396	---	---
Water	283,924	198,963	84,961	---	2,783	82,178	---	---	---	---	997,276	1,063,668	2,783	19,000
Total	768,966	635,662	133,304	5,968	2,783	136,489	---	---	---	---	1,493,993	1,541,064	2,783	19,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Long Beach														
Sewer [0]	203,294	139,750	63,544	1,832	19,961	45,415	---	---	---	---	---	---	19,058	20,000
Total	203,294	139,750	63,544	1,832	19,961	45,415	---	---	---	---	---	---	19,058	20,000
Long Lake														
Recycling	25,112	31,641	(6,529)	(36)	---	(6,565)	---	---	---	---	---	---	---	---
Sewer	349,216	404,896	(55,680)	3,696	13,860	(65,844)	---	---	---	---	239,795	---	13,860	22,880
Surface Water Management	63,686	46,110	17,576	2,395	1,918	18,053	---	---	---	---	17,128	---	1,918	9,600
Water	295,044	271,389	23,655	14,210	29,128	8,737	---	---	---	---	606,284	---	29,128	7,520
Total	733,058	754,036	(20,978)	20,265	44,906	(45,619)	---	---	---	---	863,207	---	44,906	40,000
Long Prairie														
Liquor	1,605,308	1,456,777	148,531	8,609	---	157,140	---	---	---	128,640	1,156	---	---	---
Sewer	1,403,326	1,075,840	327,486	89,154	563,971	(147,331)	---	---	---	236,361	177,573	11,505,000	410,096	321,000
Water	615,086	365,004	250,082	29,585	74,836	204,831	---	---	10,000	50,843	50,910	880,000	74,836	209,000
Total	3,623,720	2,897,621	726,099	127,348	638,807	214,640	---	---	10,000	415,844	229,639	12,385,000	484,932	530,000
Longville														
Liquor	1,675,911	1,430,781	245,130	454	22,876	222,708	---	---	---	210,000	40,589	---	---	---
Sewer	154,331	191,617	(37,286)	47,061	27,101	(17,326)	38,058	---	---	(120,000)	---	---	27,101	54,500
Total	1,830,242	1,622,398	207,844	47,515	49,977	205,382	38,058	---	---	90,000	40,589	---	27,101	54,500
Lonsdale														
Liquor	1,580,610	1,509,129	71,481	2,428	---	73,909	---	---	---	---	3,871	---	---	---
Sewer	850,715	765,041	85,674	271,764	55,664	301,774	---	---	---	137,852	53,246	70,000	55,664	388,000
Water	495,443	595,743	(100,300)	238,180	54,381	83,499	---	---	23,066	610,142	689,716	500,000	54,381	178,000
Total	2,926,768	2,869,913	56,855	512,372	110,045	459,182	---	---	23,066	747,994	746,833	570,000	110,045	566,000
Loretto														
Garbage	45,868	48,510	(2,642)	2,243	---	(399)	---	---	---	---	---	---	---	---
Storm Water	52,332	34,084	18,248	623	---	18,871	---	---	---	---	---	---	---	---
Wastewater	163,067	177,886	(14,819)	2,400	---	(12,419)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	190,041	182,744	7,297	2,304	8,547	1,054	---	---	---	---	---	---	8,547	43,000
Total	451,308	443,224	8,084	7,570	8,547	7,107	---	---	---	---	---	---	8,547	43,000
Lowry														
Economic Development Authority	63,100	40,813	22,287	32	8,384	13,935	---	---	---	---	---	---	8,384	26,959
Sewer	74,128	111,230	(37,102)	7,201	21,037	(50,938)	---	---	---	---	---	---	21,037	20,000
Water	126,930	125,457	1,473	121	24,855	(23,261)	---	321,497	---	---	362,633	84,475	24,855	50,000
Total	264,158	277,500	(13,342)	7,354	54,276	(60,264)	---	321,497	---	---	362,633	84,475	54,276	96,959
Lucan														
Economic Development Authority [29]	1,620	645	975	2,039	---	3,014	---	---	---	---	---	---	---	---
Sewer	38,960	46,894	(7,934)	415	9,889	(17,408)	---	---	---	---	540,749	725,108	9,889	237,000
Water	61,588	61,196	392	5,222	12,878	(7,264)	---	---	---	---	---	---	12,878	6,000
Total	102,168	108,735	(6,567)	7,676	22,767	(21,658)	---	---	---	---	540,749	725,108	22,767	243,000
Luverne														
Economic Development Authority [29]	5,355	95,310	(89,955)	157,048	---	67,093	---	---	---	---	---	---	---	---
Electric	7,132,488	6,634,091	498,397	37,312	116,740	418,969	---	---	---	840,000	2,212,924	4,875,000	53,138	---
Lewis and Clark	---	---	---	719	---	719	---	---	---	---	---	---	---	---
Liquor	1,325,391	1,270,486	54,905	2,573	---	57,478	---	---	---	45,000	---	---	---	---
Refuse and Recycling	678,722	453,285	225,437	5,259	40,010	190,686	---	---	---	255,000	---	---	---	---
Sewer	1,353,439	1,321,799	31,640	19,385	88,124	(37,099)	---	---	129,923	270,000	909,607	---	22,250	203,500
Storm Sewer	145,513	112,097	33,416	700	---	34,116	---	---	248,697	15,000	606,388	---	---	---
Water	1,728,743	1,300,593	428,150	13,377	136,607	304,920	---	---	80,221	125,000	570,845	---	98,690	336,500
Total	12,369,651	11,187,661	1,181,990	236,373	381,481	1,036,882	---	---	458,841	1,550,000	4,299,764	4,875,000	174,078	540,000
Lyle														
Sewer	47,781	74,100	(26,319)	---	---	(26,319)	---	---	---	---	---	---	---	---
Water	85,401	74,684	10,717	---	1,770	8,947	---	---	---	---	---	---	1,770	19,000
Total	133,182	148,784	(15,602)	---	1,770	(17,372)	---	---	---	---	---	---	1,770	19,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Lynd														
Garbage	26,349	31,404	(5,055)	26	---	(5,029)	---	---	---	---	---	---	---	---
Housing	84,737	38,003	46,734	69	2,428	44,375	---	---	---	---	44,214	---	2,428	8,899
Sewer	51,943	79,395	(27,452)	10,451	---	(17,001)	---	---	---	---	2,425	---	---	---
Water	76,628	97,632	(21,004)	159	---	(20,845)	---	---	---	---	2,425	---	---	---
Total	239,657	246,434	(6,777)	10,705	2,428	1,500	---	---	---	---	49,064	---	2,428	8,899
Mabel														
Electric [34]	645,667	595,890	49,777	---	12,039	37,738	---	---	---	---	---	---	12,039	15,743
Sewer [34]	189,038	167,076	21,962	280,611	25,403	277,170	---	---	---	(2,000)	218,247	---	25,403	106,939
Water [34]	148,122	105,571	42,551	---	35,519	7,032	---	---	---	---	---	---	35,519	40,598
Total	982,827	868,537	114,290	280,611	72,961	321,940	---	---	---	(2,000)	218,247	---	72,961	163,280
Madelia														
Electric [29]	4,803,253	4,517,568	285,685	41,378	128,226	198,837	---	---	---	---	160,087	---	---	---
Liquor	603,533	579,464	24,069	1,886	---	25,955	---	---	---	14,517	---	---	---	---
Wastewater	1,433,324	1,609,776	(176,452)	39,450	23,284	(160,286)	---	---	---	---	90,512	---	23,284	259,000
Water	526,389	447,546	78,843	11,303	170	89,976	---	---	---	(14,517)	---	---	170	---
Total	7,366,499	7,154,354	212,145	94,017	151,680	154,482	---	---	---	---	250,599	---	23,454	259,000
Madison														
Apartments	166,219	98,383	67,836	1,984	8,222	61,598	---	---	---	---	3,638	---	8,222	75,000
Electric	1,528,406	1,194,154	334,252	33,914	87	368,079	---	---	---	106,000	29,615	---	87	---
Liquor	414,426	400,972	13,454	1,059	---	14,513	---	---	---	15,000	1,353	---	---	---
Sanitation	217,810	201,490	16,320	1,764	---	18,084	---	---	---	15,000	---	---	---	---
Sewer	448,289	525,808	(77,519)	4,884	10,143	(82,778)	---	---	---	163,482	1,015	---	10,143	32,000
Storm Sewer	146,519	108,064	38,455	1,985	---	40,440	---	---	---	117,387	---	---	---	---
Water	521,427	488,799	32,628	3,931	---	36,559	---	---	---	262,594	68,261	---	---	---
Total	3,443,096	3,017,670	425,426	49,521	18,452	456,495	---	---	---	679,463	103,882	---	18,452	107,000
Madison Lake														
Refuse	153,273	103,130	50,143	1,429	---	51,572	---	---	---	45,000	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer Utility	335,139	389,645	(54,506)	60,283	45,876	(40,099)	---	---	---	---	1,562	---	45,876	129,629
Water Utility	192,210	299,760	(107,550)	7,151	41,295	(141,694)	---	---	---	(299,768)	340,411	13,371	41,295	131,695
Total	680,622	792,535	(111,913)	68,863	87,171	(130,221)	---	---	---	(254,768)	341,973	13,371	87,171	261,324
Magnolia														
Sewer [0]	40,323	15,010	25,313	152	8,905	16,560	---	---	---	---	---	---	8,905	15,000
Water [0]	26,240	29,794	(3,554)	146	---	(3,408)	---	---	---	---	---	---	---	---
Total	66,563	44,804	21,759	298	8,905	13,152	---	---	---	---	---	---	8,905	15,000
Mahnomen														
Liquor	929,095	964,723	(35,628)	19,027	---	(16,601)	---	---	6,000	---	12,174	---	---	---
Revolving Loan	---	---	---	7,099	---	7,099	---	---	7,099	---	---	---	---	60,628
Sewer	259,132	239,283	19,849	53,855	26,753	46,951	---	---	---	---	142,907	---	26,753	73,000
Storm Water	1,144	4,856	(3,712)	---	---	(3,712)	---	---	---	---	---	---	---	---
Water	354,214	284,962	69,252	6,668	27,812	48,108	---	---	---	---	93,246	---	27,812	61,000
Total	1,543,585	1,493,824	49,761	86,649	54,565	81,845	---	---	13,099	---	248,327	---	54,565	194,628
Mahtomedi														
Sewer Utility	1,180,278	1,102,345	77,933	12,578	52,445	38,066	---	---	---	---	274,936	280,000	52,445	162,854
Water Utility	1,091,975	1,058,460	33,515	20,032	101,633	(48,086)	---	---	---	---	1,268,065	625,000	101,633	339,235
Total	2,272,253	2,160,805	111,448	32,610	154,078	(10,020)	---	---	---	---	1,543,001	905,000	154,078	502,089
Manchester														
Sewage Collection and Disposal [0]	27,085	14,488	12,597	908	3,891	9,614	---	---	---	---	---	---	1,575	1,000
Sewer Connection [0]	7,299	---	7,299	---	2,400	4,899	---	---	---	---	---	---	2,400	6,000
Short Lived Assets Reserve [0]	---	---	---	28	---	28	---	---	---	(1,000)	---	---	---	---
System Replacement [0]	---	---	---	---	---	---	---	---	---	(1,039)	---	---	---	---
Water [0]	4,363	3,012	1,351	---	---	1,351	---	---	---	---	---	---	---	---
Total	38,747	17,500	21,247	936	6,291	15,892	---	---	---	(2,039)	---	---	3,975	7,000
Mankato														
Airport	451,193	2,289,544	(1,838,351)	133,352	---	(1,704,999)	---	1,754,503	206,865	(100,000)	1,689,069	---	---	38,400
Eastwood Park	---	1,407	(1,407)	731	---	(676)	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Economic Development Authority	1,447,049	1,781,610	(334,561)	1,259,976	191,834	733,581	467,657	273,224	7,101	(392,420)	---	---	191,834	---
Economic Development Authority - Housing	924,732	4,388,974	(3,464,242)	3,098,859	---	(365,383)	---	3,081,939	---	---	149,452	---	---	---
Mass Transit	727,898	3,564,449	(2,836,551)	2,863,273	---	26,722	165,000	958,420	1,943,889	(593,876)	230,000	---	---	---
Parking System	171,892	1,710,458	(1,538,566)	317,967	---	(1,220,599)	---	---	---	(476,883)	74,314	---	---	---
Refuse	1,954,019	1,771,401	182,618	2,593	6,296	178,915	---	---	---	123,768	---	---	6,296	191,444
Riverfront 2000/Civic Center	5,285,756	9,283,768	(3,998,012)	6,613,578	472,285	2,143,281	6,373,295	---	56,009	830,459	2,845,500	---	472,285	2,495,000
Sewer	6,466,247	1,470,519	4,995,728	71,264	69,417	4,997,575	---	---	---	4,354,407	249,027	---	69,417	297,000
Storm Water	2,706,907	1,668,154	1,038,753	26,443	---	1,065,196	---	---	---	893,607	292,198	---	---	---
Street Light Utility	617,515	604,332	13,183	15,883	---	29,066	---	---	---	---	---	---	---	---
Utility Operations/Administration	3,118,857	1,532,307	1,586,550	148,164	---	1,734,714	---	---	---	1,776,925	---	---	---	---
Wastewater Plant	1,586,371	4,305,145	(2,718,774)	9,028	126,125	(2,835,871)	---	---	---	(3,900,000)	398,906	---	126,125	1,921,886
Water	7,603,416	6,238,987	1,364,429	58,839	542,355	880,913	---	---	4,853	(309,362)	493,115	---	542,355	2,197,140
Total	33,061,852	40,611,055	(7,549,203)	14,619,950	1,408,312	5,662,435	7,005,952	6,068,086	2,218,717	2,206,625	6,421,581	---	1,408,312	7,140,870
Mantorville														
Sewer	282,468	335,600	(53,132)	49,414	14,459	(18,177)	---	---	69,281	230,000	156,256	---	14,277	41,573
Storm Sewer	18,650	25,872	(7,222)	775	---	(6,447)	---	---	---	---	---	---	---	---
Water	150,779	143,744	7,035	895	---	7,930	---	---	---	45,000	61,498	---	---	---
Total	451,897	505,216	(53,319)	51,084	14,459	(16,694)	---	---	69,281	275,000	217,754	---	14,277	41,573
Maple Grove														
Community Center	2,531,905	4,074,575	(1,542,670)	75,149	---	(1,467,521)	---	---	---	(876,800)	301,873	---	---	---
Recycling	1,064,240	1,248,269	(184,029)	14,460	---	(169,569)	---	---	---	9,500	---	---	---	---
Sewer	6,342,696	7,804,417	(1,461,721)	310,343	---	(1,151,378)	---	---	---	671,000	187,404	---	---	---
Sports Dome	349,627	465,233	(115,606)	11,079	---	(104,527)	---	---	---	1,200	---	---	---	---
Street Light Utility	908,520	833,328	75,192	6,721	---	81,913	---	---	---	---	---	---	---	---
Water	5,047,978	6,157,040	(1,109,062)	409,482	---	(699,580)	---	---	---	1,074,000	30,739	---	---	---
Total	16,244,966	20,582,862	(4,337,896)	827,234	---	(3,510,662)	---	---	---	878,900	520,016	---	---	---
Maple Lake														
Airport	89,495	187,041	(97,546)	208,669	---	111,123	---	---	202,454	(10,000)	156,856	---	---	---
Liquor	1,710,892	1,611,638	99,254	6,286	1,243	104,297	---	---	---	25,000	8,684	---	96	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	459,305	823,060	(363,755)	264,683	83,330	(182,402)	233,485	13,599	---	(7,750)	38,084	---	51,500	75,000
Water	321,297	325,108	(3,811)	36,792	14,263	18,718	24,407	---	---	(750)	15,223	---	12,640	60,000
Total	2,580,989	2,946,847	(365,858)	516,430	98,836	51,736	257,892	13,599	202,454	6,500	218,847	---	64,236	135,000
Maple Plain														
Sewer	326,980	415,561	(88,581)	9,965	31,099	(109,715)	8,822	---	78	47,010	165,050	218,408	23,691	35,000
Storm Water	79,785	49,173	30,612	11,813	28,133	14,292	8,822	---	---	---	161,382	213,554	21,687	30,000
Water	415,892	438,074	(22,182)	27,169	98,202	(93,215)	12,031	---	339	23,750	360,122	475,644	83,846	278,000
Total	822,657	902,808	(80,151)	48,947	157,434	(188,638)	29,675	---	417	70,760	686,554	907,606	129,224	343,000
Mapleton														
Liquor	586,334	537,908	48,426	43,206	---	91,632	---	---	---	343,503	---	---	---	---
Refuse and Recycling	112,784	117,521	(4,737)	2,299	---	(2,438)	---	---	---	---	---	---	---	---
Sewer Utility	166,610	243,727	(77,117)	1,381	17,373	(93,109)	---	---	---	(45,000)	924	---	17,373	85,000
Storm Sewer	74,755	21,358	53,397	1,861	6,518	48,740	---	---	---	---	---	---	6,518	39,255
Water Utility	201,511	242,738	(41,227)	3,070	---	(38,157)	---	---	---	45,000	239,230	---	---	---
Total	1,141,994	1,163,252	(21,258)	51,817	23,891	6,668	---	---	---	343,503	240,154	---	23,891	124,255
Mapleview														
Water and Sewer [0][3]	68,393	62,306	6,087	---	---	6,087	---	---	---	---	---	---	---	---
Total	68,393	62,306	6,087	---	---	6,087	---	---	---	---	---	---	---	---
Maplewood														
Ambulance	3,140,966	2,619,653	521,313	575,548	24,836	1,072,025	288,755	---	6,480	3,000	16,031	---	8,144	95,768
Community Center Operations [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Environmental Utility	2,996,072	1,551,229	1,444,843	33,243	---	1,478,086	---	---	2,697	1,501,022	9,300	---	---	---
Recycling Program	651,788	659,408	(7,620)	101,067	---	93,447	---	---	96,452	53,000	---	---	---	---
Sanitary Sewer	5,067,050	4,557,699	509,351	67,753	---	577,104	---	---	---	1,233,961	---	---	---	---
Street Light Utility	507,812	213,204	294,608	3,734	---	298,342	---	---	---	---	---	---	---	---
Total	12,363,688	9,601,193	2,762,495	781,345	24,836	3,519,004	288,755	---	105,629	2,790,983	25,331	---	8,144	95,768
Marble														
Sewage Collection and Disposal [0]	150,290	4,793	145,497	---	---	145,497	---	---	---	107,192	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Wastewater Treatment Plan [0]	84,666	200,303	(115,637)	53,272	---	(62,365)	---	---	---	(107,192)	2,037	---	---	---
Water [0]	79,586	17,948	61,638	---	---	61,638	---	---	---	---	---	---	---	---
Total	314,542	223,044	91,498	53,272	---	144,770	---	---	---	---	2,037	---	---	---
Marietta														
Garbage [0]	16,410	15,362	1,048	---	---	1,048	---	---	---	---	---	---	---	---
Sewer [0]	23,535	10,243	13,292	---	---	13,292	---	---	---	---	---	---	---	---
Total	39,945	25,605	14,340	---	---	14,340	---	---	---	---	---	---	---	---
Marine on Saint Croix**														
Wastewater	115,427	80,528	34,899	---	---	34,899	---	---	---	---	---	---	---	---
Water	12,993	17,422	(4,429)	---	---	(4,429)	---	---	---	---	---	---	---	---
Total	128,420	97,950	30,470	---	---	30,470	---	---	---	---	---	---	---	---
Marshall														
Liquor	5,104,513	4,604,608	499,905	33,369	74,336	458,938	---	---	---	300,000	---	---	74,336	200,000
Marshall Municipal Utilities [4][29]	46,402,523	42,888,271	3,514,252	1,049,743	2,211,238	2,352,757	---	---	---	---	3,222,791	---	843,913	3,295,000
Parkway Townhomes	---	---	---	---	21,476	(21,476)	---	---	---	---	---	---	---	---
Public Housing Commission [14][29]	427,371	977,970	(550,599)	370,030	---	(180,569)	---	---	---	---	144,486	---	---	---
Surface Water Management	1,165,997	897,843	268,154	31,923	83,782	216,295	---	---	---	108,490	468,519	656,322	69,349	348,920
Wastewater Treatment Facility	5,410,581	4,916,211	494,370	184,346	236,526	442,190	---	---	---	39,800	753,174	641,712	222,784	926,080
Total	58,510,985	54,284,903	4,226,082	1,669,411	2,627,358	3,268,135	---	---	---	448,290	4,588,970	1,298,034	1,210,382	4,770,000
Mayer														
Sewer Utility	460,282	593,009	(132,727)	326,337	55,960	137,650	282,000	---	---	---	28,790	---	55,960	326,700
Storm Water Utility	21,744	28,907	(7,163)	241	---	(6,922)	---	---	---	---	8,000	---	---	---
Water Utility	381,209	382,072	(863)	77,895	38,551	38,481	---	---	---	---	13,693	---	38,551	276,300
Total	863,235	1,003,988	(140,753)	404,473	94,511	169,209	282,000	---	---	---	50,483	---	94,511	603,000
Maynard														
Garbage	35,607	34,206	1,401	916	---	2,317	---	---	---	---	---	---	---	---
Sewer	56,321	127,480	(71,159)	275,615	34,905	169,551	---	---	259,090	---	175,413	---	34,905	---
Water	56,045	78,809	(22,764)	25,495	21,945	(19,214)	8,156	---	---	---	11,707	---	21,945	35,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	147,973	240,495	(92,522)	302,026	56,850	152,654	8,156	---	259,090	---	187,120	---	56,850	35,000
Mazeppa														
Liquor	539,866	559,975	(20,109)	19,654	2,753	(3,208)	---	---	---	---	13,027	---	2,753	---
Sewer Utility	154,811	187,844	(33,033)	2,428	---	(30,605)	---	---	---	2,700	---	---	---	---
Water Utility	91,220	64,308	26,912	4,854	---	31,766	---	---	---	29,700	---	---	---	---
Total	785,897	812,127	(26,230)	26,936	2,753	(2,047)	---	---	---	32,400	13,027	---	2,753	---
McGrath														
Sewer [0]	19,451	16,142	3,309	208	1,184	2,333	208	---	---	730	---	---	1,184	500
Total	19,451	16,142	3,309	208	1,184	2,333	208	---	---	730	---	---	1,184	500
McGregor														
Ambulance [0]	170,173	200,576	(30,403)	14,134	---	(16,269)	---	---	7,703	---	49,070	---	---	---
Sewer [0]	72,305	81,149	(8,844)	11,119	6,705	(4,430)	---	---	---	---	---	---	6,705	27,000
Water [0]	93,448	55,012	38,436	11,239	52,806	(3,131)	---	---	---	---	---	---	52,806	24,000
Total	335,926	336,737	(811)	36,492	59,511	(23,830)	---	---	7,703	---	49,070	---	59,511	51,000
McIntosh														
Economic Development Authority	812,342	744,551	67,791	86,627	100,326	54,092	86,568	---	---	---	---	---	100,326	120,000
Public Utilities [1]	181,340	233,908	(52,568)	54,294	36,056	(34,330)	48,793	---	---	---	---	---	36,056	139,000
Total	993,682	978,459	15,223	140,921	136,382	19,762	135,361	---	---	---	---	---	136,382	259,000
McKinley														
Public Utilities [0][3]	39,881	162,870	(122,989)	59,310	190	(63,869)	---	---	---	(61,084)	50,255	---	---	---
Total	39,881	162,870	(122,989)	59,310	190	(63,869)	---	---	---	(61,084)	50,255	---	---	---
Meadowlands														
Sewage Collection and Disposal [0]	11,531	8,586	2,945	9	---	2,954	---	---	---	---	---	---	---	---
Water [0]	17,636	14,814	2,822	83	---	2,905	---	---	---	---	---	---	---	---
Total	29,167	23,400	5,767	92	---	5,859	---	---	---	---	---	---	---	---
Medford														
Liquor	368,712	360,626	8,086	9,194	---	17,280	---	---	---	---	11,790	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer Utility	261,095	347,344	(86,249)	62,845	16,355	(39,759)	---	---	---	---	---	---	16,355	77,000
Water Utility	274,734	335,047	(60,313)	104,251	18,319	25,619	---	---	---	---	---	---	18,319	136,000
Total	904,541	1,043,017	(138,476)	176,290	34,674	3,140	---	---	---	---	11,790	---	34,674	213,000
Medina														
Sanitary Sewer	757,921	888,224	(130,303)	21,425	---	(108,878)	---	---	---	125,438	---	---	---	---
Storm Water	238,542	180,344	58,198	4,782	---	62,980	---	---	---	287,394	2,027	---	---	---
Water	1,108,695	966,966	141,729	24,195	16,658	149,266	---	---	---	(233,392)	---	---	16,658	550,000
Total	2,105,158	2,035,534	69,624	50,402	16,658	103,368	---	---	---	179,440	2,027	---	16,658	550,000
Melrose														
Ambulance	735,929	655,977	79,952	25,643	---	105,595	---	---	390	---	---	---	---	---
Electric	9,404,413	8,105,082	1,299,331	126,571	---	1,425,902	---	---	3,925	(66,989)	3,009,448	---	---	---
Wastewater	2,351,770	1,947,634	404,136	42,704	107	446,733	---	---	2,761	---	375,502	---	107	100,000
Water	1,180,645	822,747	357,898	30,145	---	388,043	---	---	770	---	113,513	---	---	---
Total	13,672,757	11,531,440	2,141,317	225,063	107	2,366,273	---	---	7,846	(66,989)	3,498,463	---	107	100,000
Menahga														
Greenwood Connections [29]	9,256,575	8,392,122	864,453	67,060	16,922	914,591	---	---	---	---	3,509,303	---	16,922	100,000
Liquor	892,228	832,376	59,852	490	144	60,198	---	---	---	42,083	---	---	---	---
Sewer	287,512	286,483	1,029	5,337	11,096	(4,730)	---	---	---	---	---	---	7,315	125,000
Water	192,570	422,532	(229,962)	5,171	2,710	(227,501)	---	---	---	---	---	---	2,710	14,000
Total	10,628,885	9,933,513	695,372	78,058	30,872	742,558	---	---	---	42,083	3,509,303	---	26,947	239,000
Mendota														
Sewer [34]	31,744	24,513	7,231	---	---	7,231	---	---	---	(4,274)	---	---	---	---
Total	31,744	24,513	7,231	---	---	7,231	---	---	---	(4,274)	---	---	---	---
Mendota Heights														
Par 3 Golf Course	132,066	137,324	(5,258)	3,878	---	(1,380)	---	---	---	(73,745)	76,745	---	---	---
Sewer Utility	2,012,107	1,954,960	57,147	36,141	---	93,288	---	---	---	11,150	72,748	---	---	---
Storm Sewer Utility	501,173	285,058	216,115	8,856	---	224,971	---	---	---	142,802	31,736	---	---	---
Total	2,645,346	2,377,342	268,004	48,875	---	316,879	---	---	---	80,207	181,229	---	---	---

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Mentor														
Liquor	496,087	444,088	51,999	909	---	52,908	---	---	---	28,773	---	---	---	---
Total	496,087	444,088	51,999	909	---	52,908	---	---	---	28,773	---	---	---	---
Middle River														
Garbage	23,024	20,542	2,482	44	---	2,526	---	---	---	---	---	---	---	---
Sewer	54,384	70,381	(15,997)	599	1,164	(16,562)	---	---	36	---	13,768	---	1,164	8,000
Water	39,182	60,792	(21,610)	17,114	9,977	(14,473)	16,826	---	36	---	5,260	---	9,977	8,900
Total	116,590	151,715	(35,125)	17,757	11,141	(28,509)	16,826	---	72	---	19,028	---	11,141	16,900
Milaca														
Liquor	2,234,750	2,068,809	165,941	181,495	---	347,436	---	---	---	87,230	133,809	---	---	---
Motor Vehicle	180,290	189,655	(9,365)	109,675	---	100,310	---	---	---	---	---	---	---	---
Sewer	347,794	304,404	43,390	107,804	2,774	148,420	---	---	---	---	41,861	---	2,774	30,000
Water	546,562	443,166	103,396	104,429	15,782	192,043	---	---	---	---	31,731	---	15,782	164,000
Total	3,309,396	3,006,034	303,362	503,403	18,556	788,209	---	---	---	87,230	207,401	---	18,556	194,000
Milan														
Refuse	56,333	55,133	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	23,674	12,566	11,108	173	---	11,281	---	---	---	---	---	---	---	---
Water	81,448	174,040	(92,592)	8,498	42,460	(126,554)	8,498	---	---	---	---	---	42,460	20,000
Total	161,455	241,739	(80,284)	8,671	42,460	(114,073)	8,498	---	---	---	---	---	42,460	20,000
Millerville														
Liquor	319,188	340,736	(21,548)	640	---	(20,908)	---	---	559	(5,000)	---	---	---	---
Sewer [0]	12,508	13,363	(855)	1	---	(854)	---	---	---	5,000	---	---	---	---
Total	331,696	354,099	(22,403)	641	---	(21,762)	---	---	559	---	---	---	---	---
Millville														
Water [0]	15,292	7,507	7,785	2,127	---	9,912	---	---	---	---	---	---	---	---
Total	15,292	7,507	7,785	2,127	---	9,912	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Milroy														
Garbage	16,112	13,586	2,526	---	---	2,526	---	---	---	---	---	---	---	---
Sewer	69,416	36,669	32,747	668	---	33,415	---	---	---	12,000	26,185	---	---	---
Water	66,628	77,834	(11,206)	473	7,521	(18,254)	---	---	---	(12,000)	---	---	7,521	26,000
Total	152,156	128,089	24,067	1,141	7,521	17,687	---	---	---	---	26,185	---	7,521	26,000
Miltona														
Liquor	739,179	715,421	23,758	11	---	23,769	---	---	---	291,915	---	---	---	---
Sewer	101,467	101,910	(443)	6,515	35,518	(29,446)	---	6,515	---	---	---	---	35,518	22,000
Total	840,646	817,331	23,315	6,526	35,518	(5,677)	---	6,515	---	291,915	---	---	35,518	22,000
Minneapolis														
Community Planning and Economic Development	4,792,000	1,466,000	3,326,000	633,000	3,971,000	(12,000)	---	---	---	1,147,000	---	---	3,688,000	3,699,000
Meet Minneapolis [29]	12,827,572	11,932,383	895,189	242,338	54,514	1,083,013	---	---	---	---	1,529,120	---	54,514	657,100
Minneapolis Parks Foundation [29]	1,159,521	1,184,626	(25,105)	---	---	(25,105)	---	---	---	---	1,998	---	---	---
Municipal Parking	71,113,000	53,849,000	17,264,000	90,000	19,522,000	(2,168,000)	---	---	---	11,555,000	2,965,000	---	1,402,000	17,640,000
Park Operations [29]	12,231,754	10,444,681	1,787,073	72,852	587,829	1,272,096	---	---	---	625,000	231,420	---	10,031	57,768
Sanitary Sewer	73,996,000	71,958,000	2,038,000	167,000	500,000	1,705,000	---	---	---	529,000	12,345,000	---	500,000	4,480,000
Solid Waste and Recycling	38,681,000	39,944,000	(1,263,000)	2,265,000	310,000	692,000	---	---	1,752,000	(471,000)	7,602,000	30,152,000	310,000	---
Storm Water	40,558,000	34,182,000	6,376,000	1,400,000	---	7,776,000	---	---	1,241,000	1,625,000	11,436,000	---	---	---
Water Works	83,508,000	64,182,000	19,326,000	1,471,000	2,454,000	18,343,000	---	---	---	(711,000)	34,419,000	26,930,000	2,454,000	14,790,000
Total	338,866,847	289,142,690	49,724,157	6,341,190	27,399,343	28,666,004	---	---	2,993,000	14,299,000	70,529,538	57,082,000	8,418,545	41,323,868
Minneota														
Garbage	139,251	101,840	37,411	1,203	307	38,307	---	---	---	36,000	---	---	---	---
Sewer	135,188	202,621	(67,433)	58,845	53	(8,641)	---	---	---	87,732	1,265	---	---	---
Water	182,021	208,270	(26,249)	1,775	74	(24,548)	---	---	---	25,200	9,575	---	---	---
Total	456,460	512,731	(56,271)	61,823	434	5,118	---	---	---	148,932	10,840	---	---	---
Minnesota City														
Sewer	43,750	117,168	(73,418)	8,863	4,565	(69,120)	---	---	---	1,697	---	---	4,565	34,324
Total	43,750	117,168	(73,418)	8,863	4,565	(69,120)	---	---	---	1,697	---	---	4,565	34,324

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Minnesota Lake														
Garbage	72,130	46,744	25,386	447	---	25,833	---	---	---	---	---	---	---	---
Sewer	105,869	121,675	(15,806)	6,653	---	(9,153)	---	---	---	---	---	---	---	---
Water	89,744	80,175	9,569	1,136	---	10,705	---	---	---	---	---	---	---	---
Total	267,743	248,594	19,149	8,236	---	27,385	---	---	---	---	---	---	---	---
Minnetonka														
Environmental	829,332	822,133	7,199	144,557	---	151,756	---	---	---	199,800	---	---	---	---
Gray's Bay Marina	279,947	222,833	57,114	11,019	---	68,133	---	---	---	11,500	---	---	---	---
Ice Arena	866,916	1,035,312	(168,396)	---	6,108	(174,504)	---	---	---	(17,300)	---	---	---	---
Storm Water	2,599,644	1,839,333	760,311	73,864	---	834,175	---	---	---	145,300	1,662,044	---	---	---
Water and Sewer Utilities [3]	17,196,532	14,035,110	3,161,422	393,638	476,635	3,078,425	---	---	---	862,422	6,028,674	10,000,000	476,635	875,000
Williston Fitness Center	2,739,842	2,567,716	172,126	26,726	---	198,852	---	---	---	49,100	243,848	---	---	---
Total	24,512,213	20,522,437	3,989,776	649,804	482,743	4,156,837	---	---	---	1,250,822	7,934,566	10,000,000	476,635	875,000
Minnetonka Beach														
Sewer	82,504	60,927	21,577	---	---	21,577	---	---	---	---	---	---	---	---
Storm Water	13,708	3,336	10,372	---	---	10,372	---	---	---	---	---	---	---	---
Water	116,218	191,185	(74,967)	120,946	31,013	14,966	120,946	---	---	---	---	---	31,013	55,000
Total	212,430	255,448	(43,018)	120,946	31,013	46,915	120,946	---	---	---	---	---	31,013	55,000
Minnetrista														
Cable Television	42,415	---	42,415	2,855	---	45,270	---	---	---	---	---	---	---	---
Recycling	114,879	147,877	(32,998)	35,573	---	2,575	---	---	19,509	---	---	---	---	---
Sewer	977,674	1,101,419	(123,745)	241,649	---	117,904	---	---	---	---	212,426	---	---	50,000
Storm Water	328,426	335,745	(7,319)	115,953	---	108,634	---	---	109,866	---	162,194	---	---	---
Water	1,166,875	1,501,508	(334,633)	352,065	133,255	(115,823)	---	---	151,341	---	220,623	28,754	133,255	719,000
Total	2,630,269	3,086,549	(456,280)	748,095	133,255	158,560	---	---	280,716	---	595,243	28,754	133,255	769,000
Montevideo														
Building Inspection	53,219	128,420	(75,201)	556	---	(74,645)	---	---	---	(76,800)	---	---	---	---
Economic Development and Housing	197,453	172,658	24,795	294,080	120,495	198,380	---	---	---	90,000	796,390	5,305,000	120,495	25,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	2,187,570	2,045,557	142,013	4,829	---	146,842	---	---	---	100,000	---	---	---	---
Refuse	713,943	713,943	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,455,082	2,176,564	278,518	95,676	231,492	142,702	---	---	---	210,000	416,206	175,000	231,492	727,150
Total	5,607,267	5,237,142	370,125	395,141	351,987	413,279	---	---	---	323,200	1,212,596	5,480,000	351,987	752,150
Montgomery														
Housing and Redevelopment Authority [29]	109,182	268,543	(159,361)	97,394	---	(61,967)	---	---	---	---	160,209	---	---	---
Sewer Utility	832,686	705,178	127,508	9,669	67,182	69,995	---	---	---	---	---	---	67,182	1,107,509
Storm Water Utility	92,739	112,237	(19,498)	131	---	(19,367)	---	---	---	(8,856)	---	---	---	---
Water Utility	914,134	520,336	393,798	30,163	145,606	278,355	---	---	---	---	---	---	145,606	937,543
Total	1,948,741	1,606,294	342,447	137,357	212,788	267,016	---	---	---	(8,856)	160,209	---	212,788	2,045,052
Monticello														
Deputy Registrar	694,263	429,683	264,580	15,017	---	279,597	---	---	---	---	---	---	---	---
Fiber Optics	1,736,243	2,276,565	(540,322)	3,216	---	(537,106)	---	---	---	(130,000)	---	---	---	---
Liquor	6,090,981	5,400,965	690,016	20,337	---	710,353	---	---	---	530,000	33,570	---	---	---
Sewer	2,581,833	2,857,968	(276,135)	445,771	78,720	90,916	---	6,748	3,294	---	934,229	6,747	78,720	287,149
Water	1,432,194	1,238,586	193,608	56,908	---	250,516	---	---	---	600,000	40,530	---	---	---
Total	12,535,514	12,203,767	331,747	541,249	78,720	794,276	---	6,748	3,294	1,000,000	1,008,329	6,747	78,720	287,149
Montrose														
Refuse	228,929	241,003	(12,074)	9,610	---	(2,464)	---	---	---	---	---	---	---	---
Sanitary Sewer	373,470	282,449	91,021	7,703	7,004	91,720	---	---	---	28,605	---	---	7,004	162,500
Storm Water	70,689	65,730	4,959	1,349	---	6,308	---	---	---	---	---	---	---	---
Wastewater Treatment	665,434	386,558	278,876	5,281	47,283	236,874	---	---	---	12,070	---	---	47,283	349,000
Water	481,555	275,617	205,938	54,181	25,705	234,414	40,661	---	---	10,000	76,087	---	25,705	193,501
Total	1,820,077	1,251,357	568,720	78,124	79,992	566,852	40,661	---	---	50,675	76,087	---	79,992	705,001
Moorhead														
Airport	79,905	610,277	(530,372)	26,383	---	(503,989)	---	---	26,383	(452,067)	---	---	---	---
Electric	44,630,198	30,695,504	13,934,694	851,319	849,801	13,936,212	---	---	---	8,822,765	3,482,880	---	776,672	1,789,250
Forestry	941,911	814,407	127,504	4,676	---	132,180	---	---	540	44,375	---	---	---	---
Golf Course	1,251,522	1,583,726	(332,204)	24,575	---	(307,629)	---	---	840	(573,250)	---	---	---	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Pest Control	753,486	552,962	200,524	57,046	---	257,570	---	---	51,065	98,082	---	---	---	---
Public Housing [13][29]	686,060	1,516,091	(830,031)	555,261	---	(274,770)	---	174,985	378,904	---	204,411	---	---	---
Sanitation	4,654,612	4,256,189	398,423	35,937	---	434,360	---	---	26,440	493,254	---	---	---	---
Sports Center	643,211	915,222	(272,011)	16,548	---	(255,463)	---	---	330	---	---	---	---	---
Storm Water	2,857,390	2,247,914	609,476	26,670	---	636,146	---	---	210	808,094	538,173	---	---	---
Street Light Utility	867,059	732,172	134,887	1,165	---	136,052	---	---	---	41,148	---	---	---	---
Wastewater Treatment	8,164,057	6,412,665	1,751,392	79,447	752,480	1,078,359	---	---	2,645	600,102	497,442	---	752,480	1,971,311
Water	9,294,486	7,214,991	2,079,495	454,743	353,524	2,180,714	---	---	---	589,531	3,298,318	27,213	353,524	1,159,326
Total	74,823,897	57,552,120	17,271,777	2,133,770	1,955,805	17,449,742	---	174,985	487,357	10,472,034	8,021,224	27,213	1,882,676	4,919,887
Moose Lake														
Electric	4,956,062	4,542,951	413,111	17,262	79,573	350,800	---	---	---	212,857	1,932,050	1,000,000	79,573	347,331
Hillside Manor [29]	141,845	256,134	(114,289)	55,695	73	(58,667)	---	---	---	---	62,917	---	---	---
Liquor	1,423,606	1,331,064	92,542	---	---	92,542	---	---	---	---	11,246	---	---	---
Motor Vehicle	135,960	167,266	(31,306)	652	---	(30,654)	---	---	---	(65)	---	---	---	---
Sewer	287,245	409,507	(122,262)	---	54,550	(176,812)	---	---	---	---	239,937	184,038	54,550	331,000
Water	247,373	205,326	42,047	---	4,850	37,197	---	---	---	---	---	---	4,850	75,000
Total	7,192,091	6,912,248	279,843	73,609	139,046	214,406	---	---	---	212,792	2,246,150	1,184,038	138,973	753,331
Mora														
Electric	5,719,120	5,678,671	40,449	132,797	51,383	121,863	---	---	---	54,941	31,133	---	547	---
Housing and Redevelopment Authority [12] [29]	1,687,499	2,333,632	(646,133)	621,546	204,428	(229,015)	---	---	---	---	---	---	183,379	76,104
Liquor	3,277,996	3,059,021	218,975	6,700	39,000	186,675	---	---	---	298,942	---	---	39,000	---
Sewer	1,005,461	1,102,943	(97,482)	104,069	36,167	(29,580)	---	---	---	390	9,861	---	36,167	181,178
Water	676,222	722,555	(46,333)	96,742	26,837	23,572	---	---	---	390	752,071	---	26,837	97,822
Total	12,366,298	12,896,822	(530,524)	961,854	357,815	73,515	---	---	---	354,663	793,065	---	285,930	355,104
Morgan														
Natural Gas	201,351	81,090	120,261	2,885	---	123,146	---	---	---	66,000	---	---	---	---
Sewer	303,330	219,135	84,195	903,697	---	987,892	---	900,121	---	---	1,721,213	1,050,057	---	---
Water	237,241	127,248	109,993	951	1,285	109,659	---	---	---	(71,562)	977,967	1,099,309	1,285	31,000
Total	741,922	427,473	314,449	907,533	1,285	1,220,697	---	900,121	---	(5,562)	2,699,180	2,149,366	1,285	31,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Morris														
Liquor	2,074,209	1,919,686	154,523	14,092	---	168,615	---	---	---	102,263	---	---	---	---
Refuse Collection	390,408	370,852	19,556	3,547	---	23,103	---	---	---	22,000	---	---	---	---
Sewer Utility	552,564	615,752	(63,188)	12,431	---	(50,757)	---	---	---	(3,762,771)	---	---	---	---
Water Utility	599,953	514,619	85,334	6,695,232	36,880	6,743,686	---	---	6,225,071	3,918,935	10,823,559	4,424,604	32,689	1,146,820
Total	3,617,134	3,420,909	196,225	6,725,302	36,880	6,884,647	---	---	6,225,071	280,427	10,823,559	4,424,604	32,689	1,146,820
Morristown														
Refuse [0]	63,423	64,978	(1,555)	100	---	(1,455)	---	---	---	---	---	---	---	---
Wastewater [0]	216,874	136,654	80,220	6,606	2,920	83,906	---	---	---	---	13,063	---	2,920	70,646
Water [0]	88,665	75,104	13,561	33,512	---	47,073	---	---	---	---	7,297	---	---	---
Total	368,962	276,736	92,226	40,218	2,920	129,524	---	---	---	---	20,360	---	2,920	70,646
Morton														
Sewer	123,458	165,239	(41,781)	414	30,409	(71,776)	---	---	---	---	1,672	---	30,409	27,000
Water	81,517	59,943	21,574	414	3,922	18,066	---	---	---	---	1,672	---	3,922	36,000
Total	204,975	225,182	(20,207)	828	34,331	(53,710)	---	---	---	---	3,344	---	34,331	63,000
Motley														
Sewer Utility	386,432	255,268	131,164	41,983	17,844	155,303	---	---	---	107,205	---	---	17,844	133,652
Solid Waste	46,288	44,976	1,312	1,682	---	2,994	---	---	---	4,405	---	---	---	---
Water Utility	319,238	328,612	(9,374)	34,658	36,018	(10,734)	---	---	---	80,614	158,608	---	36,018	219,348
Total	751,958	628,856	123,102	78,323	53,862	147,563	---	---	---	192,224	158,608	---	53,862	353,000
Mound														
Liquor	3,092,958	2,907,960	184,998	19,219	---	204,217	---	---	---	128,072	---	---	---	---
Recycling	179,468	199,927	(20,459)	3,363	---	(17,096)	---	---	---	---	---	---	---	---
Sewer	2,245,261	2,046,747	198,514	9,989	200,447	8,056	---	---	---	---	975,468	1,041,850	200,447	544,960
Storm Sewer	155,125	288,496	(133,371)	1,532	105,307	(237,146)	---	---	---	---	106,094	482,050	105,307	284,374
Water	2,049,587	1,582,790	466,797	15,949	367,781	114,965	---	---	---	---	402,899	2,671,100	367,781	1,046,964
Total	7,722,399	7,025,920	696,479	50,052	673,535	72,996	---	---	---	128,072	1,484,461	4,195,000	673,535	1,876,298

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Mounds View														
Sanitary Sewer	1,679,525	1,492,863	186,662	31,077	---	217,739	---	---	---	109,860	4,150	---	---	---
Storm Water	292,904	233,995	58,909	27,352	---	86,261	---	---	---	40,067	---	---	---	---
Street Light	104,322	85,047	19,275	1,921	2,118	19,078	---	---	---	2,771	---	---	2,118	7,133
Water	1,257,016	996,602	260,414	7,370	---	267,784	---	---	---	144,103	4,150	---	---	---
Total	3,333,767	2,808,507	525,260	67,720	2,118	590,862	---	---	---	296,801	8,300	---	2,118	7,133
Mountain Iron														
Electric	2,632,919	2,890,418	(257,499)	1,542	---	(255,957)	---	---	---	---	121,381	---	---	---
Mountain Manor Apartments	250,897	244,903	5,994	5,052	9,457	1,589	---	---	---	---	32,788	---	8,105	20,418
Refuse Removal and Recycling	500,688	571,977	(71,289)	2,658	---	(68,631)	---	---	---	---	---	---	---	---
Wastewater Treatment	429,686	540,209	(110,523)	387,907	394,936	(117,552)	---	---	386,363	---	---	---	8,573	29,000
Water	356,945	412,186	(55,241)	965	11,617	(65,893)	---	---	---	35,000	3,908	---	11,617	55,000
Total	4,171,135	4,659,693	(488,558)	398,124	416,010	(506,444)	---	---	386,363	35,000	158,077	---	28,295	104,418
Mountain Lake														
Electric	2,575,017	2,269,924	305,093	27,316	110,593	221,816	---	---	---	120,000	850,177	---	110,593	244,750
Heritage Estates 4-Plex	29,400	27,816	1,584	1	2,666	(1,081)	---	---	---	---	---	---	2,666	15,000
Heritage Estates 8-Plex	59,405	58,313	1,092	720	8,390	(6,578)	---	---	---	---	---	---	8,390	20,000
Mason Manor 4-Plex	30,675	26,198	4,477	69	9,773	(5,227)	---	---	---	---	---	---	9,773	5,669
Sewer	866,975	436,729	430,246	6,875	68,008	369,113	---	---	---	---	257,233	---	68,008	419,275
Water	595,798	450,501	145,297	1,677	57,640	89,334	---	---	---	---	19,772	---	57,640	273,140
Total	4,157,270	3,269,481	887,789	36,658	257,070	667,377	---	---	---	120,000	1,127,182	---	257,070	977,834
Murdock														
Garbage	26,999	27,120	(121)	---	---	(121)	---	---	---	1,201	---	---	---	---
Sewer	23,047	77,885	(54,838)	---	---	(54,838)	---	---	---	---	---	---	---	---
Water	64,981	19,432	45,549	---	---	45,549	---	---	---	---	19,965	---	---	---
Total	115,027	124,437	(9,410)	---	---	(9,410)	---	---	---	1,201	19,965	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Myrtle														
Water [0]	3,622	2,150	1,472	---	---	1,472	---	---	---	---	---	---	---	---
Total	3,622	2,150	1,472	---	---	1,472	---	---	---	---	---	---	---	---
Nashua														
Water [0]	897	685	212	---	---	212	---	---	---	---	---	---	---	---
Total	897	685	212	---	---	212	---	---	---	---	---	---	---	---
Nashwauk														
Ambulance	389,687	379,959	9,728	---	---	9,728	---	---	---	24,000	---	---	---	---
Ambulance Transfers	256,078	185,398	70,680	---	---	70,680	---	---	---	175,000	---	---	---	---
Mesabi Metallics Substations Utilities	465,870	338,869	127,001	542	---	127,543	---	---	---	100,000	---	---	---	---
Mesabi Metallics Water/Sewer Utilities	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities	1,086,363	1,149,407	(63,044)	1,070	45,659	(107,633)	---	---	---	(85,000)	1,069,099	2,153,777	29,089	93,589
Total	2,197,998	2,053,633	144,365	1,612	45,659	100,318	---	---	---	214,000	1,069,099	2,153,777	29,089	93,589
Nerstrand														
Sewer	106,494	108,266	(1,772)	118	29,950	(31,604)	---	---	---	---	---	---	29,950	40,000
Water	57,716	27,352	30,364	152	---	30,516	---	---	---	---	8,097	---	---	---
Total	164,210	135,618	28,592	270	29,950	(1,088)	---	---	---	---	8,097	---	29,950	40,000
Nevis														
Liquor	707,455	653,292	54,163	9,731	---	63,894	---	---	---	35,000	---	---	---	---
Sewer	149,058	169,625	(20,567)	12,930	12,960	(20,597)	---	---	---	---	---	---	12,960	32,000
Water	54,783	57,288	(2,505)	2,598	---	93	---	---	---	---	---	---	---	---
Total	911,296	880,205	31,091	25,259	12,960	43,390	---	---	---	35,000	---	---	12,960	32,000
New Auburn														
Sewer	92,517	84,285	8,232	881	9,033	80	---	---	---	---	15,353	---	9,033	22,836
Storm Sewer	32,456	32,397	59	---	---	59	---	---	---	---	---	---	---	---
Water	99,771	101,871	(2,100)	7,881	3,285	2,496	---	---	---	---	---	---	3,285	42,000
Total	224,744	218,553	6,191	8,762	12,318	2,635	---	---	---	---	15,353	---	12,318	64,836

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
New Brighton														
Sewer Utility	2,974,235	3,068,560	(94,325)	28,996	---	(65,329)	---	---	2,039	---	35,711	---	---	---
Storm Water Management Utility	842,494	629,125	213,369	49,088	8,743	253,714	5,850	---	25,561	---	1,023,034	---	---	---
Street Light Utility	279,481	199,410	80,071	4,169	8,743	75,497	---	---	---	---	128,886	---	---	---
Water Utility	2,517,455	2,658,532	(141,077)	625,859	13,608	471,174	---	---	4,351	1,520	1,190,339	---	---	---
Total	6,613,665	6,555,627	58,038	708,112	31,094	735,056	5,850	---	31,951	1,520	2,377,970	---	---	---
New Germany														
Sewer [0]	137,402	11,291	126,111	69,175	83,653	111,633	---	---	---	---	40,657	---	83,653	83,057
Water [0]	143,376	44,112	99,264	85,515	116,190	68,589	---	---	---	(46,000)	---	---	116,190	115,444
Total	280,778	55,403	225,375	154,690	199,843	180,222	---	---	---	(46,000)	40,657	---	199,843	198,501
New Hope														
Golf Course	274,735	309,757	(35,022)	25,903	---	(9,119)	---	---	---	10,250	---	---	---	---
Ice Arena	825,531	942,466	(116,935)	80,802	59,179	(95,312)	---	---	---	(189,750)	87,215	---	59,179	---
Sewer	3,154,709	2,684,030	470,679	20,198	16,509	474,368	---	---	---	52,887	307,523	---	16,509	41,048
Storm Water	1,139,007	738,307	400,700	8,093	53,307	355,486	---	---	---	23,053	208,744	---	53,307	104,788
Street Light Utility	144,582	119,198	25,384	4,938	---	30,322	---	---	---	---	51,934	---	---	---
Water	4,391,025	4,029,601	361,424	628,461	89,441	900,444	---	---	---	55,147	160,535	---	89,441	248,430
Total	9,929,589	8,823,359	1,106,230	768,395	218,436	1,656,189	---	---	---	(48,413)	815,951	---	218,436	394,266
New London														
Sewer	569,681	546,254	23,427	18,569	11,890	30,106	10,163	---	---	---	---	---	11,890	86,000
Water	347,779	297,559	50,220	14,441	7,077	57,584	8,574	---	---	---	---	---	7,077	43,900
Total	917,460	843,813	73,647	33,010	18,967	87,690	18,737	---	---	---	---	---	18,967	129,900
New Munich														
Sewage Collection and Disposal [0]	69,919	18,829	51,090	1,953	1,900	51,143	452	---	---	---	---	---	1,900	27,000
Water [0]	43,818	44,648	(830)	300	---	(530)	---	---	---	(50,000)	---	---	---	---
Total	113,737	63,477	50,260	2,253	1,900	50,613	452	---	---	(50,000)	---	---	1,900	27,000
New Prague														
Ambulance	14,293	10,298	3,995	425	---	4,420	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Economic Development Authority [29]	---	27,759	(27,759)	49,330	---	21,571	49,218	---	---	---	---	---	---	---
Electric	7,795,320	7,324,089	471,231	264,727	20,428	715,530	---	---	7,229	40,000	663,683	---	4,418	---
Golf	890,823	1,126,775	(235,952)	3,624	15,333	(247,661)	---	---	2,810	(121,270)	56,242	---	15,333	85,300
Sewer	3,210,898	2,548,255	662,643	47,335	1,013,552	(303,574)	---	---	2,001	---	598,995	---	1,000,877	729,205
Storm Water	351,533	316,965	34,568	1,221	25,508	10,281	---	---	302	---	---	---	25,508	66,361
Water	1,326,766	1,049,821	276,945	77,571	81,765	272,751	---	---	2,482	---	67,651	---	73,869	386,982
Total	13,589,633	12,403,962	1,185,671	444,233	1,156,586	473,318	49,218	---	14,824	(81,270)	1,386,571	---	1,120,005	1,267,848
New Richland														
Cedar Pointe Housing	61,290	63,537	(2,247)	5	19	(2,261)	---	---	---	---	---	---	19	---
Nursing Home	4,400,453	4,491,352	(90,899)	14,580	---	(76,319)	---	---	---	---	183,752	---	---	---
Sewer Utility	292,519	339,439	(46,920)	1,239	17,050	(62,731)	---	---	---	(5,635)	31,346	---	17,050	107,000
Water Utility	267,719	192,449	75,270	1,859	16,592	60,537	---	---	---	(5,636)	38,072	---	16,592	126,000
Total	5,021,981	5,086,777	(64,796)	17,683	33,661	(80,774)	---	---	---	(11,271)	253,170	---	33,661	233,000
New Trier														
Water [0]	16,277	11,752	4,525	55	---	4,580	---	---	---	---	---	---	---	---
Total	16,277	11,752	4,525	55	---	4,580	---	---	---	---	---	---	---	---
New Ulm														
District Energy [29]	908,635	916,139	(7,504)	30,676	---	23,172	---	---	---	---	28,109	---	---	---
Electric [29]	24,238,119	23,722,175	515,944	145,129	83,017	578,056	---	---	---	---	1,095,071	---	83,017	210,000
Market Rate Housing [13][29]	903,836	572,986	330,850	18,744	292	349,302	---	---	---	520,756	69,901	---	292	---
Natural Gas [29]	8,519,799	7,975,923	543,876	138,298	---	682,174	---	---	---	---	239,492	---	---	---
Public and Indian Housing [13][29]	158,654	387,086	(228,432)	69,320	---	(159,112)	---	---	---	(93,597)	116,540	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	93,597	---	93,597	---	---	---	93,597	---	---	---	---
Rental Property [13][29]	7,900	4,663	3,237	1,308	---	4,545	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	1,255	356,105	(354,850)	370,558	541	15,167	---	---	---	---	---	---	541	---
Wastewater [29]	3,725,242	3,546,032	179,210	129,826	203,415	105,621	---	---	---	---	1,029,970	---	203,415	409,000
Water [29]	2,945,410	2,832,808	112,602	52,886	49,262	116,226	---	---	---	---	1,201,903	---	49,262	185,000
Total	41,408,850	40,313,917	1,094,933	1,050,342	336,527	1,808,748	---	---	---	520,756	3,780,986	---	336,527	804,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
New York Mills														
Gas	1,156,094	849,426	306,668	1,932	---	308,600	---	---	---	237,254	35,000	---	---	---
Liquor	603,793	588,398	15,395	4,376	---	19,771	---	---	---	17,557	---	---	---	---
Sewer	456,695	337,429	119,266	548	29,937	89,877	33,572	---	---	95,000	37,438	23,850	29,937	262,663
Water	281,403	243,739	37,664	491	20,481	17,674	---	---	---	107,000	20,000	25,030	20,481	138,026
Total	2,497,985	2,018,992	478,993	7,347	50,418	435,922	33,572	---	---	456,811	92,438	48,880	50,418	400,689
Newfolden														
Electric	321,756	296,141	25,615	32,882	---	58,497	---	---	---	10,000	40,849	---	---	---
Newfolden Café	139,138	150,484	(11,346)	---	---	(11,346)	---	---	---	(7,500)	---	---	---	---
Sewer	56,695	65,686	(8,991)	1,157	3,408	(11,242)	---	---	---	5,000	---	---	3,408	8,000
Water	83,336	93,232	(9,896)	1,107	7,418	(16,207)	---	---	---	---	---	---	7,418	35,000
Total	600,925	605,543	(4,618)	35,146	10,826	19,702	---	---	---	7,500	40,849	---	10,826	43,000
Newport														
Sewer	745,856	663,312	82,544	7,593	28,338	61,799	---	---	609	21,850	---	---	28,338	68,626
Storm Sewer	133,541	83,105	50,436	804	7,557	43,683	---	---	141	---	64,006	---	7,557	20,622
Street Light Utility	87,256	54,971	32,285	733	---	33,018	---	---	---	---	---	---	---	---
Water	413,040	354,712	58,328	4,812	33,111	30,029	---	---	609	21,850	---	---	33,111	45,752
Total	1,379,693	1,156,100	223,593	13,942	69,006	168,529	---	---	1,359	43,700	64,006	---	69,006	135,000
Nicollet														
Economic Development Authority [29]	106,766	96,264	10,502	28	---	10,530	---	---	---	---	---	---	---	---
Sewer Utility	175,414	161,985	13,429	2,968	5,122	11,275	---	---	---	---	---	---	5,122	30,000
Water Utility	246,657	246,753	(96)	37,976	38,373	(493)	25,000	---	---	---	---	---	38,373	174,000
Total	528,837	505,002	23,835	40,972	43,495	21,312	25,000	---	---	---	---	---	43,495	204,000
Nielsville														
Electric	62,253	59,194	3,059	---	---	3,059	---	---	---	---	---	---	---	---
Garbage	6,611	7,460	(849)	---	---	(849)	---	---	---	---	---	---	---	---
Sewer	17,539	37,397	(19,858)	3,000	5,142	(22,000)	---	---	3,000	---	---	---	5,142	2,000
Water	20,502	29,762	(9,260)	5,972	1,108	(4,396)	---	---	5,972	---	---	---	1,108	4,400

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	106,905	133,813	(26,908)	8,972	6,250	(24,186)	---	---	8,972	---	---	---	6,250	6,400
Nisswa														
Liquor	3,842,907	3,540,005	302,902	5,313	---	308,215	---	---	---	235,000	71,059	---	---	---
Sewer	514,389	462,332	52,057	327,046	17,525	361,578	---	---	---	---	86,799	---	17,525	75,000
Total	4,357,296	4,002,337	354,959	332,359	17,525	669,793	---	---	---	235,000	157,858	---	17,525	75,000
Norcross														
Water and Refuse [0][2]	21,803	20,834	969	---	---	969	---	---	---	(3,310)	19,193	---	---	---
Total	21,803	20,834	969	---	---	969	---	---	---	(3,310)	19,193	---	---	---
North Branch														
Electric [29]	4,527,798	3,778,899	748,899	4,198	292,427	460,670	---	---	---	---	30,296	---	292,427	444,000
Liquor	3,500,297	3,524,524	(24,227)	912	5,202	(28,517)	---	---	---	40,000	---	---	5,202	65,000
Sewer	1,957,447	1,229,436	728,011	10,918	245,137	493,792	---	---	---	300,318	87,684	---	245,137	600,000
Storm Sewer Utility	323,849	485,859	(162,010)	4,043	3,250	(161,217)	---	---	---	44,415	27,686	---	3,250	15,000
Water [29]	2,203,897	1,312,455	891,442	36,277	194,947	732,772	---	---	---	---	35,787	---	194,947	674,000
Total	12,513,288	10,331,173	2,182,115	56,348	740,963	1,497,500	---	---	---	384,733	181,453	---	740,963	1,798,000
North Mankato														
Recycling	478,104	385,385	92,719	334	15,625	77,428	---	---	---	(30,000)	---	---	14,771	90,000
Sewer	2,375,846	1,743,552	632,294	59,216	45,010	646,500	---	---	---	185,000	423,187	---	45,010	347,230
Solid Waste	744,924	688,535	56,389	4,032	8,300	52,121	---	---	---	45,000	6,678	---	8,300	40,000
Storm Water	391,213	320,169	71,044	867	11,194	60,717	---	---	---	8,450	79,063	---	11,194	49,500
Water	1,934,901	1,487,866	447,035	31,447	126,011	352,471	---	---	---	140,000	553,352	---	126,011	496,750
Total	5,924,988	4,625,507	1,299,481	95,896	206,140	1,189,237	---	---	---	348,450	1,062,280	---	205,286	1,023,480
North Oaks														
Utilities	258,160	498,753	(240,593)	6,448	---	(234,145)	---	---	---	---	---	---	---	---
Total	258,160	498,753	(240,593)	6,448	---	(234,145)	---	---	---	---	---	---	---	---
North Saint Paul														
Electric	10,148,273	8,867,272	1,281,001	97,891	64,256	1,314,636	---	---	26,873	351,130	387,363	---	64,256	130,000
Fiber Optics	141,209	181,099	(39,890)	(41,642)	---	(81,532)	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Solid Waste	1,135,528	984,930	150,598	44,385	6,655	188,328	---	---	---	60,000	---	---	6,655	50,400
Surface Water	820,017	585,027	234,990	33,559	48,249	220,300	---	---	883	80,000	252,643	771,424	48,249	131,078
Wastewater	2,194,476	1,631,102	563,374	46,792	131,767	478,399	---	---	958	145,000	555,287	1,323,143	131,767	383,965
Water	1,823,416	836,509	986,907	50,825	101,568	936,164	---	---	1,095	205,000	520,338	1,589,114	101,568	234,557
Total	16,262,919	13,085,939	3,176,980	231,810	352,495	3,056,295	---	---	29,809	841,130	1,715,631	3,683,681	352,495	930,000
Northfield														
Garbage	917,880	953,732	(35,852)	33,546	---	(2,306)	---	---	---	---	14,187	---	---	---
Liquor	2,902,846	2,764,303	138,543	24,165	---	162,708	---	---	---	45,000	---	---	---	---
Municipal Hospital [29]	109,708,831	106,485,977	3,222,854	155,348	1,294,886	2,083,316	---	---	---	---	2,925,540	---	839,333	1,917,701
Storm Water Drainage	907,739	577,134	330,605	8,407	3,671	335,341	---	---	---	---	52,155	---	3,671	264,062
Wastewater	4,536,766	4,570,720	(33,954)	1,714,418	140,118	1,540,346	---	---	---	---	360,721	---	140,118	1,516,060
Water	2,030,447	1,540,528	489,919	130,587	800	619,706	---	---	---	---	24,835	---	800	182,340
Total	121,004,509	116,892,394	4,112,115	2,066,471	1,439,475	4,739,111	---	---	---	45,000	3,377,438	---	983,922	3,880,163
Northome														
Liquor	356,562	327,760	28,802	48	---	28,850	---	---	---	20,000	---	---	---	---
Sewer	38,489	28,029	10,460	---	---	10,460	---	---	---	---	---	---	---	---
Water	54,811	48,969	5,842	---	1,408	4,434	---	---	---	---	---	---	1,408	14,000
Total	449,862	404,758	45,104	48	1,408	43,744	---	---	---	20,000	---	---	1,408	14,000
Northrop														
Sewer	54,295	129,303	(75,008)	5,443	23,715	(93,280)	---	---	4,173	---	---	---	23,715	17,000
Water	49,896	45,109	4,787	1,248	5,039	996	---	---	---	---	195,411	204,422	---	---
Total	104,191	174,412	(70,221)	6,691	28,754	(92,284)	---	---	4,173	---	195,411	204,422	23,715	17,000
Norwood Young America														
Harbor at Peace	1,573,749	1,395,087	178,662	1,130	185,466	(5,674)	---	---	---	---	34,199	---	179,378	160,000
Sewer	756,342	577,711	178,631	50,059	27,944	200,746	---	---	---	155,099	18,744	---	27,944	224,375
Water	815,753	576,653	239,100	69,390	108,917	199,573	19,331	---	---	59,857	29,240	---	108,917	2,241,625
Total	3,145,844	2,549,451	596,393	120,579	322,327	394,645	19,331	---	---	214,956	82,183	---	316,239	2,626,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Oak Grove														
Sewer - Lake George	92,992	120,103	(27,111)	10,403	4,963	(21,671)	---	---	---	---	---	---	4,963	23,000
Sewer - The Ponds	95,305	133,243	(37,938)	9,437	---	(28,501)	---	---	---	---	---	---	---	---
Street Light Utility	9,655	7,937	1,718	591	---	2,309	---	---	---	---	---	---	---	---
Water - Lake George	30,682	41,892	(11,210)	347	---	(10,863)	---	---	---	---	---	---	---	---
Water - The Ponds	145,666	198,332	(52,666)	9,650	75	(43,091)	---	---	---	---	---	---	---	---
Total	374,300	501,507	(127,207)	30,428	5,038	(101,817)	---	---	---	---	---	---	4,963	23,000
Oak Park Heights														
Sewer	954,485	797,612	156,873	369,922	---	526,795	---	---	---	224,787	1,002	---	---	---
Storm Sewer	84,624	74,898	9,726	2,951	---	12,677	---	---	---	36,600	---	---	---	---
Water	885,583	574,730	310,853	14,126	6,806	318,173	---	---	---	445,102	19,626	---	---	---
Total	1,924,692	1,447,240	477,452	386,999	6,806	857,645	---	---	---	706,489	20,628	---	---	---
Oakdale														
Ambulance	1,018,702	1,313,338	(294,636)	370,858	---	76,222	246,770	---	---	(148,034)	---	---	---	---
Sewer	3,973,512	4,162,405	(188,893)	62,445	---	(126,448)	---	---	---	325,894	---	---	---	---
Street Light Utility	567,295	592,257	(24,962)	9,181	---	(15,781)	---	---	---	---	12,068	---	---	---
Water	2,442,128	2,634,801	(192,673)	107,600	---	(85,073)	---	---	---	326,072	15,102	---	---	---
Total	8,001,637	8,702,801	(701,164)	550,084	---	(151,080)	246,770	---	---	503,932	27,170	---	---	---
Odessa														
Sewer	28,558	60,150	(31,592)	332	10,066	(41,326)	---	---	---	---	19,935	---	7,575	3,000
Water	42,707	48,594	(5,887)	---	5,490	(11,377)	---	---	---	---	---	---	5,490	12,000
Total	71,265	108,744	(37,479)	332	15,556	(52,703)	---	---	---	---	19,935	---	13,065	15,000
Ogema														
Municipal Liquor Store [0]	399,862	319,029	80,833	1,959	---	82,792	---	---	---	5,000	---	---	---	---
Sewage Collection and Disposal [0]	11,315	14,728	(3,413)	---	1,186	(4,599)	---	---	---	(5,000)	---	---	1,186	14,000
Water [0]	26,950	16,521	10,429	42	54	10,417	---	---	---	---	---	---	54	20,000
Total	438,127	350,278	87,849	2,001	1,240	88,610	---	---	---	---	---	---	1,240	34,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Ogilvie														
Liquor	543,870	564,773	(20,903)	591	---	(20,312)	---	---	---	---	---	---	---	---
Sewer	102,423	116,823	(14,400)	1,491	3,900	(16,809)	---	---	10,000	---	---	---	3,900	4,000
Water	97,646	86,849	10,797	1,410	23,365	(11,158)	---	---	---	---	---	---	23,365	16,000
Total	743,939	768,445	(24,506)	3,492	27,265	(48,279)	---	---	10,000	---	---	---	27,265	20,000
Okabena														
Liquor	253,516	272,000	(18,484)	---	---	(18,484)	---	---	---	---	---	---	---	---
Sewer	29,482	27,498	1,984	23,579	---	25,563	25,579	---	---	---	---	---	---	---
Water	64,312	92,407	(28,095)	37,668	7,778	1,795	37,668	---	---	---	7,797	---	7,778	6,000
Total	347,310	391,905	(44,595)	61,247	7,778	8,874	63,247	---	---	---	7,797	---	7,778	6,000
Oklee														
Sewer	52,600	65,659	(13,059)	---	1,440	(14,499)	---	---	---	(74,945)	---	---	1,440	29,000
Water	100,467	91,500	8,967	1,569	6,930	3,606	---	---	---	10,018	---	---	6,930	59,000
Total	153,067	157,159	(4,092)	1,569	8,370	(10,893)	---	---	---	(64,927)	---	---	8,370	88,000
Olivia														
Bayberry Court [29]	137,913	100,794	37,119	2,765	22,980	16,904	---	---	---	8,000	---	---	22,980	40,000
Electric Utility	3,015,454	2,434,832	580,622	81,309	6,913	655,018	---	---	---	560,410	305,236	---	---	---
Fairview Place [29]	286,988	346,541	(59,553)	3,643	18,107	(74,017)	---	---	---	(18,329)	8,554	---	18,107	66,000
Liquor	952,607	932,773	19,834	4,973	---	24,807	---	---	---	---	---	---	---	---
Storm Sewer Utility	253,483	150,348	103,135	24,463	90,642	36,956	---	---	---	---	---	---	90,642	54,000
Utility Reserve	109,051	---	109,051	3,348	---	112,399	---	---	---	---	---	---	---	---
Wastewater Utility	553,919	656,692	(102,773)	9,125	44,206	(137,854)	---	---	---	61,600	17,600	---	44,206	232,632
Water Utility	575,208	554,778	20,430	9,870	34,134	(3,834)	---	---	---	50,100	17,600	---	34,134	145,817
Total	5,884,623	5,176,758	707,865	139,496	216,982	630,379	---	---	---	661,781	348,990	---	210,069	538,449
Onamia														
Water and Sewer [0][3]	262,202	218,559	43,643	15,667	11,609	47,701	---	---	8,000	---	16,201	---	11,609	45,000
Total	262,202	218,559	43,643	15,667	11,609	47,701	---	---	8,000	---	16,201	---	11,609	45,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Ormsby														
Sewer Fund	45,049	81,536	(36,487)	---	11,498	(47,985)	---	---	---	---	2,212	---	11,498	11,000
Water Fund	38,664	34,440	4,224	---	10,501	(6,277)	---	---	---	---	---	---	10,501	11,278
Total	83,713	115,976	(32,263)	---	21,999	(54,262)	---	---	---	---	2,212	---	21,999	22,278
Orono														
Cable	78,716	51,943	26,773	1,542	---	28,315	---	---	---	---	29,776	---	---	---
Recycling	113,035	127,046	(14,011)	28,752	---	14,741	---	---	---	---	---	---	---	---
Sewer	1,497,970	1,381,752	116,218	39,529	---	155,747	---	---	---	110,000	326,004	---	---	---
Storm Water	320,948	143,194	177,754	153,996	---	331,750	---	---	34,500	---	778,104	---	---	---
Water	688,671	818,330	(129,659)	56,875	21,480	(94,264)	---	---	---	(151,000)	314,754	---	21,480	80,000
Total	2,699,340	2,522,265	177,075	280,694	21,480	436,289	---	---	34,500	(41,000)	1,448,638	---	21,480	80,000
Oronoco														
Water Utility	205,357	223,320	(17,963)	2,101	7,451	(23,313)	---	---	---	---	42,032	---	7,451	61,000
Total	205,357	223,320	(17,963)	2,101	7,451	(23,313)	---	---	---	---	42,032	---	7,451	61,000
Orr														
Aiport	40,320	160,095	(119,775)	24,072	---	(95,703)	---	---	24,072	(12,000)	2,900	---	---	---
Liquor	610,146	553,520	56,626	1,050	---	57,676	---	---	---	40,500	5,374	---	---	---
Sewer	98,136	136,280	(38,144)	---	9,010	(47,154)	---	---	---	(12,000)	---	---	9,010	4,000
Water	63,715	96,249	(32,534)	---	---	(32,534)	---	---	---	(9,000)	---	---	---	---
Total	812,317	946,144	(133,827)	25,122	9,010	(117,715)	---	---	24,072	7,500	8,274	---	9,010	4,000
Ortonville														
Golf	261,495	303,744	(42,249)	2,687	4,896	(44,458)	---	---	187	(20,000)	133,293	102,727	4,896	25,778
Light	2,735,161	2,073,011	662,150	24,296	---	686,446	---	---	17,028	335,766	92,522	---	---	---
Ortonville Area Health Services	30,445,476	28,924,339	1,521,137	210,536	1,299,872	431,801	---	---	130,368	---	674,340	11,292,000	1,299,872	14,793,671
Sewer	531,286	261,833	269,453	9,514	5,895	273,072	---	---	70	60,398	54,714	---	5,895	24,000
Storm Water	40,366	11,805	28,561	---	---	28,561	---	---	---	---	17,356	---	---	---
Water	835,017	500,277	334,740	204	25,350	309,594	---	---	204	99,388	85,266	---	25,350	105,000
Total	34,848,801	32,075,009	2,773,792	247,237	1,336,013	1,685,016	---	---	147,857	475,552	1,057,491	11,394,727	1,336,013	14,948,449

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Osakis														
Garbage and Recycling [0]	128,359	122,852	5,507	10,000	---	15,507	---	---	---	---	---	---	---	---
Liquor	763,470	760,713	2,757	12,211	---	14,968	---	---	---	25,000	2,321	---	---	---
Sewer	261,833	380,966	(119,133)	17,845	9,921	(111,209)	---	---	---	24,007	152,057	711,817	9,921	25,000
Water	437,801	497,211	(59,410)	15,856	55,730	(99,284)	---	---	---	56,616	115,634	535,067	55,730	92,000
Total	1,591,463	1,761,742	(170,279)	55,912	65,651	(180,018)	---	---	---	105,623	270,012	1,246,884	65,651	117,000
Oslo														
Garbage	47,404	43,405	3,999	---	---	3,999	---	---	---	---	---	---	---	---
Sewer	54,205	68,817	(14,612)	9,855	5,571	(10,328)	9,855	---	---	---	395,000	395,000	5,571	11,000
Water	166,009	160,348	5,661	2,310,987	12,251	2,304,397	11,433	671,343	1,628,201	---	2,496,827	922,000	12,251	9,000
Total	267,618	272,570	(4,952)	2,320,842	17,822	2,298,068	21,288	671,343	1,628,201	---	2,891,827	1,317,000	17,822	20,000
Osseo														
Sewer	546,444	349,344	197,100	3,181	---	200,281	---	---	---	58,776	17,516	---	---	---
Storm Water	187,317	71,648	115,669	1,314	7,374	109,609	---	---	---	83,773	140,421	---	7,374	---
Water	461,348	359,586	101,762	94,428	---	196,190	---	---	---	101,684	14,000	---	---	---
Total	1,195,109	780,578	414,531	98,923	7,374	506,080	---	---	---	244,233	171,937	---	7,374	---
Ostrander														
Sewer [0]	76,174	30,770	45,404	---	17,815	27,589	---	---	271,272	275,518	---	---	11,815	6,000
Water [0]	74,918	24,029	50,889	---	---	50,889	---	---	538,284	542,530	---	---	---	---
Total	151,092	54,799	96,293	---	17,815	78,478	---	---	809,556	818,048	---	---	11,815	6,000
Otsego														
Sewer	1,921,402	2,049,079	(127,677)	154,946	511,991	(484,722)	---	---	---	158,280	452,117	---	511,991	1,363,200
Storm Water	70,010	71,040	(1,030)	63,866	---	62,836	26,000	---	---	---	81,452	---	---	---
Water	1,666,629	1,180,414	486,215	210,612	288,071	408,756	---	---	---	49,560	241,135	---	288,071	766,800
Total	3,658,041	3,300,533	357,508	429,424	800,062	(13,130)	26,000	---	---	207,840	774,704	---	800,062	2,130,000
Ottertail														
Water	256,837	213,123	43,714	3,867	28,881	18,700	---	---	---	---	---	---	28,881	110,000
Total	256,837	213,123	43,714	3,867	28,881	18,700	---	---	---	---	---	---	28,881	110,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Owatonna														
Electric	40,803,114	39,303,834	1,499,280	136,360	---	1,635,640	---	---	11,172	---	2,447,948	---	---	---
Gas	14,754,052	13,740,097	1,013,955	159,234	---	1,173,189	---	---	8,192	---	904,997	---	---	---
Housing Programs [29]	105,217	740,279	(635,062)	641,957	---	6,895	---	641,211	---	---	---	---	---	---
Sewer	3,675,717	2,712,176	963,541	274,708	63,109	1,175,140	---	---	---	507,700	202,471	---	63,109	527,000
Storm Water	1,068,692	592,288	476,404	356,419	67,859	764,964	314,930	---	5,000	78,300	293,489	---	67,859	385,000
Water	4,163,667	3,420,096	743,571	96,663	---	840,234	---	---	5,462	---	1,402,665	---	---	---
Total	64,570,459	60,508,770	4,061,689	1,665,341	130,968	5,596,062	314,930	641,211	29,826	586,000	5,251,570	---	130,968	912,000
Palisade														
Liquor Store	345,952	401,248	(55,296)	30,197	---	(25,099)	---	---	---	15,750	---	---	---	---
Water & Sewer [3]	56,970	85,735	(28,765)	---	---	(28,765)	---	---	---	---	---	---	---	---
Total	402,922	486,983	(84,061)	30,197	---	(53,864)	---	---	---	15,750	---	---	---	---
Park Rapids														
Liquor	3,126,948	2,878,150	248,798	4,276	---	253,074	---	---	1,675	549,616	5,822	---	---	---
Sewer	445,068	750,490	(305,422)	55,818	12,514	(262,118)	---	---	582	---	569,489	---	12,514	---
Storm Water	119,913	72,001	47,912	780	---	48,692	---	---	---	56,484	---	---	---	---
Water	671,480	797,461	(125,981)	41,273	20,352	(105,060)	---	---	517	---	---	---	20,352	83,000
Total	4,363,409	4,498,102	(134,693)	102,147	32,866	(65,412)	---	---	2,774	606,100	575,311	---	32,866	83,000
Parkers Prairie														
Event Center	57,342	211,726	(154,384)	---	---	(154,384)	---	---	---	(4,000)	---	---	---	16,500
Liquor [21]	67,030	24,037	42,993	---	297,031	(254,038)	---	---	---	(342,693)	---	---	7,149	258,000
Sewer	195,702	226,359	(30,657)	---	14,534	(45,191)	---	---	---	3,500	---	---	14,129	66,500
Water	173,976	239,375	(65,399)	---	73,126	(138,525)	---	---	---	(41,000)	611,404	718,095	36,221	41,500
Total	494,050	701,497	(207,447)	---	384,691	(592,138)	---	---	---	(384,193)	611,404	718,095	57,499	382,500
Paynesville														
Liquor	1,494,862	1,448,667	46,195	393	---	46,588	---	---	---	35,000	---	---	---	---
Sewer	930,248	853,714	76,534	8,411	28,317	56,628	---	---	---	83,840	140,331	---	24,704	158,000
Water	627,688	563,090	64,598	26,718	29,093	62,223	---	---	---	77,840	28,698	---	29,093	172,000

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	3,052,798	2,865,471	187,327	35,522	57,410	165,439	---	---	---	196,680	169,029	---	53,797	330,000
Pease														
Sewage Collection and Disposal [0]	50,404	27,340	23,064	---	---	23,064	---	---	---	---	---	---	---	---
Water [0]	32,751	41,372	(8,621)	---	---	(8,621)	---	---	---	---	121	---	---	---
Total	83,155	68,712	14,443	---	---	14,443	---	---	---	---	121	---	---	---
Pelican Rapids														
Liquor	1,395,256	1,200,489	194,767	1,798	24,447	172,118	---	---	---	70,000	---	---	24,447	23,072
Sewer	1,525,621	1,254,620	271,001	818	153,025	118,794	---	---	---	23,934	46,471	---	152,974	652,035
Water	566,542	516,573	49,969	32,759	51,264	31,464	---	---	10,000	20,381	105,124	---	31,146	118,265
Total	3,487,419	2,971,682	515,737	35,375	228,736	322,376	---	---	10,000	114,315	151,595	---	208,567	793,372
Pemberton														
Garbage	20,172	17,478	2,694	---	---	2,694	---	---	---	---	---	---	---	---
Sewer	58,265	59,484	(1,219)	1,844	85	540	---	---	---	---	---	---	85	10,788
Water	40,549	48,770	(8,221)	---	---	(8,221)	---	---	---	---	133,281	142,686	---	---
Total	118,986	125,732	(6,746)	1,844	85	(4,987)	---	---	---	---	133,281	142,686	85	10,788
Pennock														
Sewer	70,495	84,849	(14,354)	1,644	33,800	(46,510)	---	---	---	---	---	---	33,800	35,000
Water	60,279	47,148	13,131	17,111	25,383	4,859	17,111	---	---	---	---	---	25,383	15,000
Total	130,774	131,997	(1,223)	18,755	59,183	(41,651)	17,111	---	---	---	---	---	59,183	50,000
Pequot Lakes														
Sewer	298,740	152,977	145,763	25,786	---	171,549	---	---	147	---	97,866	---	---	289
Water	285,341	237,397	47,944	19,420	23,357	44,007	---	---	147	21,198	56,397	---	23,357	60,289
Total	584,081	390,374	193,707	45,206	23,357	215,556	---	---	294	21,198	154,263	---	23,357	60,578
Perham														
Gas	6,943,680	5,983,603	960,077	35,622	146,276	849,423	---	---	741	184,051	250,851	---	146,276	350,000
Liquor	3,491,832	3,030,461	461,371	52,860	2,400	511,831	---	---	309	176,250	75,980	---	---	---
Perham Area Community Center [29]	955,397	1,228,861	(273,464)	129,980	---	(143,484)	---	---	---	---	75,000	---	---	---
Perham Golf Course [29]	1,268,714	1,370,899	(102,185)	115,001	24,879	(12,063)	---	---	---	---	21,753	31,098	24,879	33,545

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Recycling	85,104	78,922	6,182	2,153	---	8,335	---	---	31	---	---	---	---	---
Sewer and Wastewater	1,336,141	1,078,907	257,234	54,299	41,719	269,814	---	---	432	129,802	29,612	---	41,719	278,313
Water	812,911	599,727	213,184	33,383	42,450	204,117	---	---	1,720	153,841	---	---	42,450	161,000
Total	14,893,779	13,371,380	1,522,399	423,298	257,724	1,687,973	---	---	3,233	643,944	453,196	31,098	255,324	822,858
Perley														
Refuse or Garbage Collection [0]	12,340	11,899	441	---	---	441	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	23,957	22,769	1,188	---	---	1,188	---	---	---	---	14,195	---	---	---
Water [0]	10,642	17,234	(6,592)	---	---	(6,592)	---	---	---	---	---	---	---	---
Total	46,939	51,902	(4,963)	---	---	(4,963)	---	---	---	---	14,195	---	---	---
Peterson														
Campground [0]	9,340	4,718	4,622	---	---	4,622	---	---	---	---	3,914	---	---	---
Electric [0]	186,884	160,009	26,875	85	---	26,960	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	16,430	16,481	(51)	---	---	(51)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	65,876	43,670	22,206	513	---	22,719	---	---	---	18,638	5,588	---	---	---
Water [0]	49,789	20,597	29,192	495	---	29,687	---	---	---	20,046	---	---	---	---
Total	328,319	245,475	82,844	1,093	---	83,937	---	---	---	38,684	9,502	---	---	---
Pierz														
Electric [0]	1,118,427	1,063,674	54,753	18,406	---	73,159	---	---	---	(180,376)	---	---	---	---
Golf Course [0]	282,127	296,998	(14,871)	13,948	---	(923)	13,010	---	---	---	58,593	---	---	---
Solid Waste [0]	78,461	66,017	12,444	5,093	---	17,537	---	---	---	---	---	---	---	---
Storm Water [0]	43,935	2,186	41,749	---	4,188	37,561	---	---	---	---	---	---	4,188	35,000
Total	1,522,950	1,428,875	94,075	37,447	4,188	127,334	13,010	---	---	(180,376)	58,593	---	4,188	35,000
Pillager														
Sewer	163,562	136,170	27,392	41,886	13,818	55,460	38,497	---	298	---	3,410	---	13,631	65,000
Water	120,906	144,105	(23,199)	2,812	6,422	(26,809)	---	---	251	---	3,682	---	5,959	30,000
Total	284,468	280,275	4,193	44,698	20,240	28,651	38,497	---	549	---	7,092	---	19,590	95,000
Pine City														
Housing and Redevelopment Authority [12] [29]	133,155	214,730	(81,575)	49,032	---	(32,543)	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	1,929,963	1,764,935	165,028	2,296	---	167,324	---	---	---	160,000	9,797	---	---	---
Sewer	713,919	423,181	290,738	32,548	103,533	219,753	---	932,760	---	32,964	1,001,762	668,211	57,657	103,098
Water	1,130,002	513,764	616,238	10,650	163,724	463,164	---	344,993	---	18,494	506,735	488,289	163,724	474,740
Total	3,907,039	2,916,610	990,429	94,526	267,257	817,698	---	1,277,753	---	211,458	1,518,294	1,156,500	221,381	577,838
Pine Island														
Cemetery	22,845	29,294	(6,449)	2,867	---	(3,582)	---	---	---	(4,000)	---	---	---	---
Deputy Registrar	76,957	51,642	25,315	1,126	---	26,441	---	---	---	---	---	---	---	---
Evergreen Place	260,709	225,785	34,924	17,397	9,802	42,519	---	---	---	3,734	---	---	9,802	73,000
Sewer	759,656	740,081	19,575	4,938	---	24,513	---	---	---	59,182	33,506	---	---	---
Water	498,947	395,548	103,399	12,732	9,685	106,446	---	---	---	160,224	97,767	---	9,685	55,413
Total	1,619,114	1,442,350	176,764	39,060	19,487	196,337	---	---	---	219,140	131,273	---	19,487	128,413
Pine River														
Water	158,905	227,044	(68,139)	2,175	7,419	(73,383)	266	---	---	---	39,132	---	7,419	34,000
Total	158,905	227,044	(68,139)	2,175	7,419	(73,383)	266	---	---	---	39,132	---	7,419	34,000
Pipestone														
Garbage	397,818	332,817	65,001	1,692	---	66,693	---	---	---	---	---	---	---	---
Liquor	1,592,588	1,451,395	141,193	6,932	---	148,125	---	---	---	283,350	---	---	---	---
Prairie Winds	103,640	100,399	3,241	185	32,383	(28,957)	---	---	---	---	---	---	32,383	19,987
Sewer	1,138,580	932,537	206,043	3,442	100,413	109,072	---	---	---	(5,900)	335,000	335,000	100,413	544,900
Water	1,061,495	624,491	437,004	3,182,768	98,791	3,520,981	---	3,177,136	---	(45,086)	7,397,845	4,199,323	98,791	373,050
Total	4,294,121	3,441,639	852,482	3,195,019	231,587	3,815,914	---	3,177,136	---	232,364	7,732,845	4,534,323	231,587	937,937
Plainview														
Liquor	930,861	897,269	33,592	19,009	---	52,601	---	---	---	---	12,298	---	---	---
Sewer	1,271,755	916,340	355,415	13,789	3,319	365,885	---	---	---	---	---	---	3,410	40,000
Water	495,926	275,278	220,648	85,809	9,294	297,163	---	---	---	---	83,350	---	9,294	73,000
Total	2,698,542	2,088,887	609,655	118,607	12,613	715,649	---	---	---	---	95,648	---	12,704	113,000
Plato														
Sewer	131,806	265,599	(133,793)	37,192	3,838	(100,439)	36,710	---	---	---	---	---	3,838	54,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	30,265	44,090	(13,825)	21,366	---	7,541	20,978	---	---	---	---	---	---	---
Total	162,071	309,689	(147,618)	58,558	3,838	(92,898)	57,688	---	---	---	---	---	3,838	54,000
Plummer														
Sanitation	18,003	18,748	(745)	---	---	(745)	---	---	---	---	---	---	---	---
Wastewater	28,110	24,323	3,787	86	660	3,213	---	---	86	(12,660)	---	---	660	12,000
Water	43,475	44,037	(562)	86	2,051	(2,527)	---	---	86	---	---	---	2,051	8,000
Total	89,588	87,108	2,480	172	2,711	(59)	---	---	172	(12,660)	---	---	2,711	20,000
Plymouth														
Field House	418,958	312,127	106,831	18,405	288	124,948	---	---	---	9,091	---	---	---	---
Ice Center	1,612,292	1,962,440	(350,148)	90,232	17,415	(277,331)	---	---	---	138,971	42,984	---	17,415	---
Plymouth Towne Square [29]	765,926	791,612	(25,686)	15,410	55,248	(65,524)	---	---	---	(625,000)	44,252	---	55,248	285,000
Solid Waste Management	761,450	1,091,039	(329,589)	202,952	3,996	(130,633)	---	---	---	---	---	---	---	---
Vicksburg Crossing [29]	1,250,275	891,960	358,315	20,595	234,880	144,030	---	---	---	(175,000)	---	---	233,640	425,000
Water and Sewer Utility [3]	17,903,872	16,322,227	1,581,645	560,077	1,681	2,140,041	---	---	---	3,188,889	3,484,696	---	1,681	990,000
Water Resources	3,512,164	2,703,907	808,257	640,599	6,591	1,442,265	---	---	---	1,264,730	1,274,747	---	---	---
Total	26,224,937	24,075,312	2,149,625	1,548,270	320,099	3,377,796	---	---	---	3,801,681	4,846,679	---	307,984	1,700,000
Porter														
Water and Sewer [0][3]	60,628	44,676	15,952	189	825	15,316	---	---	---	---	---	---	---	---
Total	60,628	44,676	15,952	189	825	15,316	---	---	---	---	---	---	---	---
Preston														
Electric	2,103,437	1,912,491	190,946	146,294	113,451	223,789	---	---	---	---	111,925	---	---	---
Preston Emergency Services	196,954	230,617	(33,663)	14,336	---	(19,327)	---	---	1,200	---	1,228	---	---	---
Sewer	347,705	239,229	108,476	24,048	21,022	111,502	---	---	---	---	1,580	---	20,897	80,287
Storm Sewer	59,503	35,511	23,992	22,042	6,423	39,611	21,922	---	---	---	---	---	6,423	48,566
Water	478,013	300,007	178,006	23,012	20,100	180,918	---	---	---	---	116,359	---	20,100	104,638
Total	3,185,612	2,717,855	467,757	229,732	160,996	536,493	21,922	---	1,200	---	231,092	---	47,420	233,491

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Princeton														
Airport	110,114	308,405	(198,291)	250,625	---	52,334	---	221,044	29,581	(10,150)	149,202	---	---	---
Electric [29]	7,561,942	7,139,594	422,348	72,919	147,426	347,841	---	---	---	---	205,281	---	118,206	535,000
Liquor	4,042,590	3,548,037	494,553	28,899	---	523,452	---	---	---	171,440	5,701	---	---	---
Sanitary Sewer	1,374,025	1,305,135	68,890	76,410	286,178	(140,878)	---	---	---	---	87,729	---	286,178	390,000
Water [29]	1,398,645	920,719	477,926	14,488	136,769	355,645	---	---	---	---	47,017	---	115,769	400,000
Total	14,487,316	13,221,890	1,265,426	443,341	570,373	1,138,394	---	221,044	29,581	161,290	494,930	---	520,153	1,325,000
Prinsburg														
Senior Housing	27,500	19,966	7,534	---	8,099	(565)	---	---	---	---	---	---	8,099	14,701
Sewer	164,458	134,060	30,398	257	61,805	(31,150)	---	---	---	(40,000)	9,846	---	61,805	52,250
Water	36,127	38,699	(2,572)	922	3,163	(4,813)	---	---	---	40,000	---	---	3,163	2,750
Total	228,085	192,725	35,360	1,179	73,067	(36,528)	---	---	---	---	9,846	---	73,067	69,701
Prior Lake														
Sewer	3,270,026	2,892,003	378,023	28,525	42,174	364,374	---	---	2,778	1,099,599	726,371	1,487,618	42,174	---
Water Quality	986,338	600,030	386,308	14,691	---	400,999	---	---	7,291	337,055	612,177	---	---	---
Water Utility	3,959,696	2,679,154	1,280,542	138,083	42,174	1,376,451	---	---	3,833	(986,030)	3,442,149	1,487,618	42,174	---
Total	8,216,060	6,171,187	2,044,873	181,299	84,348	2,141,824	---	---	13,902	450,624	4,780,697	2,975,236	84,348	---
Proctor														
Liquor	917,246	880,630	36,616	124	5,003	31,737	---	---	---	5,286	---	---	---	---
Municipal Golf Course	---	58,699	(58,699)	64,293	---	5,594	---	---	---	(15,000)	55,358	---	---	---
Public Utilities [4]	3,245,189	3,232,809	12,380	76,311	---	88,691	---	---	372	---	35,128	---	---	---
Sewer	584,793	546,252	38,541	31,327	---	69,868	---	---	---	80,300	---	---	---	---
Total	4,747,228	4,718,390	28,838	172,055	5,003	195,890	---	---	372	70,586	90,486	---	---	---
Quamba														
Sewer Fund [0][15]	7,660	1,665	5,995	38,664	22,897	21,762	6,849	---	---	---	---	---	22,897	63,000
Total	7,660	1,665	5,995	38,664	22,897	21,762	6,849	---	---	---	---	---	22,897	63,000
Racine														
Sewer	75,865	33,487	42,378	---	---	42,378	---	---	---	---	---	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	117,290	59,300	57,990	---	---	57,990	---	---	---	(465,520)	501,414	---	---	---
Total	193,155	92,787	100,368	---	---	100,368	---	---	---	(465,520)	501,414	---	---	---
Ramsey														
Recycling Utility	317,090	380,055	(62,965)	76,692	---	13,727	---	---	---	11,500	---	---	---	---
Sewer Utility	2,182,944	1,523,670	659,274	214,649	---	873,923	---	---	336	35,000	82,321	---	---	---
Storm Water Utility	1,057,705	573,878	483,827	28,233	---	512,060	---	---	---	30,000	292,514	---	---	---
Street Light Utility	211,360	160,952	50,408	20,579	---	70,987	---	---	---	20,000	---	---	---	---
Water Utility	3,484,687	1,590,737	1,893,950	382,157	---	2,276,107	---	---	---	41,000	97,389	---	---	---
Total	7,253,786	4,229,292	3,024,494	722,310	---	3,746,804	---	---	336	137,500	472,224	---	---	---
Randall														
Electric	495,740	485,031	10,709	31,710	---	42,419	---	---	---	---	---	---	---	---
Liquor	645,047	611,887	33,160	11,282	---	44,442	---	---	---	---	---	---	---	---
Natural Gas	271,368	177,492	93,876	459	4,407	89,928	---	---	---	---	---	---	4,407	49,000
Sewer	101,067	141,689	(40,622)	14,162	6,338	(32,798)	12,027	---	---	---	---	---	6,338	45,500
Solid Waste	49,560	44,474	5,086	2,178	---	7,264	---	---	---	---	---	---	---	---
Water	101,761	101,086	675	613,779	10,661	603,793	12,027	599,612	---	---	1,257,352	776,658	10,661	46,158
Total	1,664,543	1,561,659	102,884	673,570	21,406	755,048	24,054	599,612	---	---	1,257,352	776,658	21,406	140,658
Randolph														
Water [0]	20,293	94,526	(74,233)	45	---	(74,188)	---	---	---	---	---	---	---	---
Total	20,293	94,526	(74,233)	45	---	(74,188)	---	---	---	---	---	---	---	---
Ranier														
Liquor	368,271	360,884	7,387	6,117	---	13,504	---	---	---	20,000	31,073	---	---	---
Water and Sewer	317,323	333,409	(16,086)	2,887	33,330	(46,529)	---	---	---	2,528	---	---	33,330	20,000
Total	685,594	694,293	(8,699)	9,004	33,330	(33,025)	---	---	---	22,528	31,073	---	33,330	20,000
Raymond														
Sewer	166,372	230,980	(64,608)	655	40,545	(104,498)	---	---	---	9,500	---	---	40,545	33,000
Water	96,732	78,119	18,613	23,276	22,254	19,635	20,137	---	---	9,500	---	---	22,254	26,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	263,104	309,099	(45,995)	23,931	62,799	(84,863)	20,137	---	---	19,000	---	---	62,799	59,000
Red Lake Falls														
Garbage	172,273	139,131	33,142	---	---	33,142	---	---	---	---	---	---	---	---
Sewer	195,395	203,096	(7,701)	109,456	14,803	86,952	---	---	---	---	19,754	---	14,803	90,250
Water	293,820	309,332	(15,512)	181,031	21,908	143,611	---	---	---	---	19,099	---	21,908	138,932
Total	661,488	651,559	9,929	290,487	36,711	263,705	---	---	---	---	38,853	---	36,711	229,182
Red Wing														
Ambulance	2,089,787	1,942,551	147,236	19,348	1,371	165,213	---	---	9,760	---	171,917	---	---	---
Incinerator	2,045,943	3,109,492	(1,063,549)	2,258,394	84,761	1,110,084	---	---	---	63,253	2,275,444	---	84,761	2,855,000
Marina	692,920	564,453	128,467	---	10,388	118,079	---	---	---	150,388	51,002	---	---	---
Refuse Collection and Recycling	2,543,623	2,465,092	78,531	12,326	5,922	84,935	---	---	---	5,731	---	---	---	---
Sewer Utility	4,946,225	4,491,368	454,857	105,168	66,960	493,065	---	---	---	63,500	302,089	---	66,960	475,159
Storm Water	1,336,126	627,816	708,310	20,023	---	728,333	---	---	---	5,731	165,959	---	---	---
Water Utility	3,387,252	2,820,345	566,907	228,700	152,087	643,520	---	---	---	69,231	102,310	---	152,087	888,000
Total	17,041,876	16,021,117	1,020,759	2,643,959	321,489	3,343,229	---	---	9,760	357,834	3,068,721	---	303,808	4,218,159
Redwood Falls														
Electric Utility	7,145,634	5,745,475	1,400,159	218,912	150,676	1,468,395	---	2,803	6,139	364,090	925,941	---	150,676	495,000
Liquor	2,194,209	2,139,690	54,519	7,259	9,331	52,447	---	---	534	120,000	---	---	9,331	45,000
Redwood Area Hospital	28,299,608	25,131,630	3,167,978	(6,766)	2,208,789	952,423	---	---	---	5,459,600	835,662	---	389,322	8,070,000
Sewer Utility	984,292	969,173	15,119	48,733	17,718	46,134	---	4,314	1,924	14,000	26,654	---	17,718	85,180
Storm Sewer Utility	285,178	309,608	(24,430)	61,752	1,700	35,622	---	43,018	10,145	5,193	82,669	---	1,700	4,719
Water Utility	1,298,257	1,124,868	173,389	24,269	199,793	(2,135)	---	703	799	85,756	727,073	720,000	199,793	273,910
Total	40,207,178	35,420,444	4,786,734	354,159	2,588,007	2,552,886	---	50,838	19,541	6,048,639	2,597,999	720,000	768,540	8,973,809
Remer														
Ambulance	148,435	274,873	(126,438)	181,740	---	55,302	120,518	---	---	96,911	104,251	---	---	---
Liquor	691,639	706,157	(14,518)	1,028	---	(13,490)	---	---	---	1,000	---	---	---	---
Sewer	64,275	51,684	12,591	80	12,228	443	---	---	---	(71)	---	---	12,228	23,956
Water	36,262	115,588	(79,326)	10,080	1,254	(70,500)	---	---	10,000	(62)	18,297	---	1,254	2,000
Total	940,611	1,148,302	(207,691)	192,928	13,482	(28,245)	120,518	---	10,000	97,778	122,548	---	13,482	25,956

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Renville														
Sewer Utility	367,799	494,696	(126,897)	3,359	8,196	(131,734)	---	---	---	(150,000)	31,640	---	8,196	193,000
Water Utility	244,639	244,955	(316)	189,641	2,649	186,676	186,283	---	---	150,000	---	---	2,649	14,000
Total	612,438	739,651	(127,213)	193,000	10,845	54,942	186,283	---	---	---	31,640	---	10,845	207,000
Revere														
Refuse	4,620	4,704	(84)	---	---	(84)	---	---	---	---	---	---	---	---
Sewer	29,443	55,078	(25,635)	5,901	3,281	(23,015)	---	---	---	---	---	---	3,281	1,500
Water	12,499	21,687	(9,188)	18,220	---	9,032	---	---	---	---	---	---	---	---
Total	46,562	81,469	(34,907)	24,121	3,281	(14,067)	---	---	---	---	---	---	3,281	1,500
Rice														
Sewer	244,130	222,992	21,138	6,401	8,851	18,688	---	---	364	---	---	---	8,851	63,000
Water	196,729	182,094	14,635	6,322	---	20,957	---	---	285	---	---	---	---	---
Total	440,859	405,086	35,773	12,723	8,851	39,645	---	---	649	---	---	---	8,851	63,000
Rice Lake														
Sewer Fund	227,048	352,964	(125,916)	133,576	41,999	(34,339)	81,749	---	17,402	(127,100)	258,742	---	41,999	158,100
Water Fund	333,916	292,494	41,422	75,449	25,395	91,476	48,800	---	---	(77,900)	4,210	---	25,395	96,900
Total	560,964	645,458	(84,494)	209,025	67,394	57,137	130,549	---	17,402	(205,000)	262,952	---	67,394	255,000
Richfield														
Liquor	11,561,557	10,805,564	755,993	39,611	---	795,604	---	---	6,570	229,920	1,376,122	---	---	---
Storm Sewer	1,768,394	1,564,568	203,826	209,858	142,567	271,117	---	---	401	---	70,650	---	142,567	365,000
Water and Sewer [3]	8,648,729	8,114,358	534,371	184,771	114,229	604,913	---	---	17,634	---	516,426	---	114,229	370,000
Total	21,978,680	20,484,490	1,494,190	434,240	256,796	1,671,634	---	---	24,605	229,920	1,963,198	---	256,796	735,000
Richmond														
Civic Arena	167,783	205,532	(37,749)	45,318	---	7,569	---	---	178	---	45,135	---	---	---
Wastewater	336,923	433,301	(96,378)	80,425	43,979	(59,932)	---	---	163	---	---	---	44,937	265,000
Water	306,887	175,003	131,884	27,762	17,685	141,961	5,000	---	163	---	---	---	17,685	71,000
Total	811,593	813,836	(2,243)	153,505	61,664	89,598	5,000	---	504	---	45,135	---	62,622	336,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Riverton														
Sewer	14,509	13,421	1,088	124	2,157	(945)	---	---	---	---	64,450	---	2,128	10,286
Water	20,692	12,910	7,782	124	738	7,168	---	---	---	---	15,692	---	709	3,429
Total	35,201	26,331	8,870	248	2,895	6,223	---	---	---	---	80,142	---	2,837	13,715
Robbinsdale														
Broadway Court	841,942	616,062	225,880	16,193	76,249	165,824	---	---	---	---	200,408	---	68,278	240,000
Deputy Registrar	514,447	455,513	58,934	10,723	---	69,657	---	---	---	50,000	---	---	---	---
Liquor	4,263,779	4,089,243	174,536	16,556	221,769	(30,677)	---	---	2,143	150,000	104,934	---	---	---
Sanitary Sewer Utility	2,188,787	1,626,411	562,376	16,718	71,939	507,155	---	---	---	42,496	460,959	386,503	71,939	355,000
Solid Waste Removal	1,768,835	1,276,109	492,726	86,204	---	578,930	---	---	---	180,000	---	---	---	---
Storm Sewer Utility	1,160,673	817,962	342,711	4,455	63,120	284,046	---	---	---	65,520	724,646	544,258	63,120	165,000
Water Utility	2,268,565	998,928	1,269,637	72,349	55,185	1,286,801	---	---	---	39,381	421,842	327,202	55,185	255,000
Total	13,007,028	9,880,228	3,126,800	223,198	488,262	2,861,736	---	---	2,143	527,397	1,912,789	1,257,963	258,522	1,015,000
Rochester														
Electric Utility	169,295,233	142,052,754	27,242,479	1,372,276	6,803,478	21,811,277	---	---	---	8,724,766	22,005,888	---	5,851,480	5,460,000
Parking	7,377,258	4,644,004	2,733,254	506,050	---	3,239,304	---	---	577	1,731,919	18,614,416	---	---	---
Sewer Utility	30,199,908	16,280,902	13,919,006	792,019	1,891,807	12,819,218	---	---	9,219	4,913,639	2,224,354	---	1,891,807	7,835,000
Storm Water Utility	7,474,434	5,009,430	2,465,004	266,636	---	2,731,640	---	---	---	569,304	984,325	---	---	---
Water Utility	10,817,298	9,943,844	873,454	145,699	31,210	987,943	---	---	---	367,989	1,172,842	---	---	---
Total	225,164,131	177,930,934	47,233,197	3,082,680	8,726,495	41,589,382	---	---	9,796	16,307,617	45,001,825	---	7,743,287	13,295,000
Rockford														
Sewer	740,397	597,597	142,800	20,566	67,174	96,192	---	---	1,480	33,538	---	---	67,174	300,847
Water	674,083	448,660	225,423	90,194	48,807	266,810	---	---	---	33,538	---	---	48,807	933,000
Total	1,414,480	1,046,257	368,223	110,760	115,981	363,002	---	---	1,480	67,076	---	---	115,981	1,233,847
Rockville														
Sewer	313,278	594,404	(281,126)	98,026	47,736	(230,836)	16,763	---	---	---	---	---	47,736	460,000
Water	157,972	148,805	9,167	85,071	21,351	72,887	---	---	---	(84,219)	---	---	21,351	97,000
Total	471,250	743,209	(271,959)	183,097	69,087	(157,949)	16,763	---	---	(84,219)	---	---	69,087	557,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Rogers														
Liquor	3,712,720	3,409,086	303,634	5,792	---	309,426	---	---	---	237,541	---	---	---	---
Sewer	987,618	1,163,306	(175,688)	132,302	---	(43,386)	---	---	---	77,365	101,249	---	---	---
Storm Sewer	557,201	562,529	(5,328)	25,464	---	20,136	---	---	---	15,000	74,857	---	---	---
Water	1,097,107	1,476,517	(379,410)	91,923	26,745	(314,232)	---	---	---	75,000	720,316	---	26,745	105,000
Total	6,354,646	6,611,438	(256,792)	255,481	26,745	(28,056)	---	---	---	404,906	896,422	---	26,745	105,000
Rollingstone														
Sewer	93,413	60,854	32,559	1,262	2,528	31,293	---	---	---	2,000	---	---	2,528	34,000
Water	87,350	66,234	21,116	615	---	21,731	---	---	---	1,500	94,228	---	---	---
Total	180,763	127,088	53,675	1,877	2,528	53,024	---	---	---	3,500	94,228	---	2,528	34,000
Roscoe														
Sewer [0]	19,101	12,215	6,886	43,819	1,131	49,574	---	---	---	(17,243)	---	---	1,131	37,000
Water [0]	13,239	10,237	3,002	---	---	3,002	---	---	---	3,002	---	---	---	---
Total	32,340	22,452	9,888	43,819	1,131	52,576	---	---	---	(14,241)	---	---	1,131	37,000
Rose Creek														
Water and Sewer [0][3]	116,263	31,224	85,039	---	3,809	81,230	---	---	---	---	53,281	---	3,809	11,000
Total	116,263	31,224	85,039	---	3,809	81,230	---	---	---	---	53,281	---	3,809	11,000
Roseau														
Electric	4,272,002	3,673,137	598,865	4,619	---	603,484	---	---	---	500,000	---	---	---	---
Garbage Collection	459,175	422,084	37,091	3,065	---	40,156	---	---	---	---	---	---	---	---
Liquor	1,813,546	1,616,886	196,660	236	---	196,896	---	---	---	100,000	---	---	---	---
Roseau Court Townhomes	207,409	175,948	31,461	4,653	16,975	19,139	---	---	---	36,071	---	---	16,975	10,730
Sewer Service	360,047	446,845	(86,798)	6	---	(86,792)	6	---	---	100,000	---	---	---	---
Water	373,920	491,067	(117,147)	12,300	---	(104,847)	---	---	---	100,000	---	---	---	---
Total	7,486,099	6,825,967	660,132	24,879	16,975	668,036	6	---	---	836,071	---	---	16,975	10,730
Rosemount														
Arena	448,445	659,827	(211,382)	3,963	---	(207,419)	---	---	---	(126,500)	---	---	---	---
Sewer	1,914,395	3,029,006	(1,114,611)	538,568	476	(576,519)	---	---	---	74,889	22,053	---	476	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	1,291,376	1,329,903	(38,527)	824,672	677	785,468	---	---	---	57,060	53,766	---	677	105,000
Water	2,428,805	2,129,361	299,444	1,361,933	27,333	1,634,044	---	24,956	33,455	89,329	1,538,774	---	26,907	288,422
Total	6,083,021	7,148,097	(1,065,076)	2,729,136	28,486	1,635,574	---	24,956	33,455	94,778	1,614,593	---	28,060	393,422
Roseville														
Golf	319,833	462,442	(142,609)	57,774	---	(84,835)	---	---	---	(1,829,917)	1,888,018	---	---	---
Sanitary Sewer	5,458,020	4,148,465	1,309,555	(4,673)	---	1,304,882	---	---	---	285,124	1,221,554	---	---	---
Solid Waste and Recycling	427,065	551,590	(124,525)	87,096	---	(37,429)	---	---	85,648	20,000	---	---	---	---
Storm Water	2,019,311	1,272,724	746,587	40,854	---	787,441	---	---	---	100,000	1,168,028	---	---	---
Water	6,649,903	5,919,239	730,664	2,090	---	732,754	---	---	---	385,000	1,278,314	---	---	---
Total	14,874,132	12,354,460	2,519,672	183,141	---	2,702,813	---	---	85,648	(1,039,793)	5,555,914	---	---	---
Rothsay														
Sewer	115,315	116,726	(1,411)	---	651	(2,062)	---	---	---	---	10,524	---	651	26,000
Water	81,148	79,117	2,031	31,104	3,888	29,247	---	---	---	---	6,544	---	3,888	35,573
Total	196,463	195,843	620	31,104	4,539	27,185	---	---	---	---	17,068	---	4,539	61,573
Round Lake														
Broadband	1,370	---	1,370	---	---	1,370	---	---	---	---	---	---	---	---
Electric	523,391	418,356	105,035	49,413	1,602	152,846	---	---	---	1,747,788	---	---	---	---
Gas	248,150	245,409	2,741	3,579	682	5,638	---	---	---	(451,498)	---	---	---	---
Sewer	25,804	53,777	(27,973)	373	157	(27,757)	---	---	---	(60,597)	---	---	---	---
Water	94,750	88,303	6,447	8,399	529	14,317	---	---	---	(958,413)	7,850	---	---	---
Total	893,465	805,845	87,620	61,764	2,970	146,414	---	---	---	277,280	7,850	---	---	---
Royalton														
Refuse [0]	99,237	89,340	9,897	4,838	---	14,735	---	---	---	200	15,000	---	---	---
Sewer [0]	295,121	129,833	165,288	32,868	38,960	159,196	13,200	---	---	12,698	96,785	---	38,960	76,750
Water [0]	248,512	151,541	96,971	119,729	35,510	181,190	16,147	---	---	14,407	100,898	---	35,510	91,250
Total	642,870	370,714	272,156	157,435	74,470	355,121	29,347	---	---	27,305	212,683	---	74,470	168,000
Rush City														
Liquor [32]	---	2,632	(2,632)	227	---	(2,405)	---	---	---	442,225	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	619,074	434,151	184,923	22,557	24,459	183,021	---	---	---	58,709	752,446	---	20,539	270,000
Sewer Access/Hookup	45,000	---	45,000	---	---	45,000	---	---	---	---	---	---	---	---
Storm Sewer	28,509	25,722	2,787	---	5,750	(2,963)	---	---	---	12,038	---	---	---	---
Water	566,809	527,411	39,398	8,449	175,635	(127,788)	---	---	---	65,927	148,834	---	14,455	280,000
Water Access/Hookup	38,000	---	38,000	---	---	38,000	---	---	---	---	---	---	---	---
Total	1,297,392	989,916	307,476	31,233	205,844	132,865	---	---	---	578,899	901,280	---	34,994	550,000
Rushford														
Electric	1,884,998	1,742,550	142,448	25,514	25,456	142,506	---	---	---	85,000	53,172	---	8,772	80,000
Liquor Store Building	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	619,769	482,069	137,700	3,659	66,303	75,056	---	---	---	33,000	38,193	---	12,880	97,000
Water	602,467	422,480	179,987	4,768	20,723	164,032	---	---	---	46,000	22,555	---	20,369	240,000
Total	3,107,234	2,647,099	460,135	33,941	112,482	381,594	---	---	---	164,000	113,920	---	42,021	417,000
Rushford Village														
Sewage Collection and Disposal	63,596	56,043	7,553	926	1,022	7,457	---	---	---	---	---	---	1,022	6,949
Water	54,129	5,303	48,826	653	2,868	46,611	---	---	---	---	---	---	2,868	14,000
Total	117,725	61,346	56,379	1,579	3,890	54,068	---	---	---	---	---	---	3,890	20,949
Rushmore														
Electric	248,257	240,225	8,032	29,554	---	37,586	---	---	---	---	---	---	---	---
Sewer	72,538	62,382	10,156	306	1,867	8,595	---	---	---	---	14,839	---	1,867	24,000
Water	55,142	97,378	(42,236)	---	---	(42,236)	---	---	---	---	4,000	---	---	---
Total	375,937	399,985	(24,048)	29,860	1,867	3,945	---	---	---	---	18,839	---	1,867	24,000
Russell														
Liquor	250,694	261,726	(11,032)	883	---	(10,149)	---	---	---	20,000	---	---	---	---
Refuse	29,721	28,494	1,227	9	---	1,236	---	---	---	---	---	---	---	---
Sewer	36,405	92,841	(56,436)	1,986	---	(54,450)	---	---	---	---	7,261	---	---	---
Water	58,907	76,190	(17,283)	312	---	(16,971)	---	---	---	---	---	---	---	---
Total	375,727	459,251	(83,524)	3,190	---	(80,334)	---	---	---	20,000	7,261	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Ruthton														
Garbage	18,306	17,273	1,033	---	---	1,033	---	---	---	---	---	---	---	---
Sewer	36,558	43,166	(6,608)	659	---	(5,949)	---	---	---	---	4,228	---	---	---
Water	53,716	46,612	7,104	14,189	2,822	18,471	---	---	---	---	---	---	2,550	20,000
Total	108,580	107,051	1,529	14,848	2,822	13,555	---	---	---	---	4,228	---	2,550	20,000
Sabin														
Garbage [0]	56,122	53,326	2,796	---	---	2,796	---	---	---	---	---	---	---	---
Mosquito Control [0]	6,177	3,329	2,848	---	---	2,848	---	---	---	---	---	---	---	---
Recycling [0]	5,172	5,841	(669)	---	---	(669)	---	---	---	---	3,242	---	---	---
Sewer [0]	62,376	39,164	23,212	6,002	490	28,724	---	---	---	(2,730)	6,850	---	490	2,700
Water	159,317	87,061	72,256	39,079	15,344	95,991	39,064	---	---	(2,730)	---	---	15,344	81,870
Total	289,164	188,721	100,443	45,081	15,834	129,690	39,064	---	---	(5,460)	10,092	---	15,834	84,570
Sacred Heart														
Economic Development Authority [29]	75,600	50,466	25,134	4,724	19,145	10,713	---	---	---	---	---	---	19,145	40,130
Liquor	550,107	577,883	(27,776)	20,761	720	(7,735)	---	---	---	---	2,153	---	---	---
Sewer Fund	68,165	219,766	(151,601)	118,930	10,604	(43,275)	101,956	---	---	50,700	14,480	---	10,604	98,248
Storm Sewer	70,382	28,660	41,722	3,429	26,304	18,847	---	---	---	---	---	---	26,304	24,500
Water Fund	113,229	178,468	(65,239)	12,845	11,273	(63,667)	---	---	6,000	---	---	---	11,273	10,500
Total	877,483	1,055,243	(177,760)	160,689	68,046	(85,117)	101,956	---	6,000	50,700	16,633	---	67,326	173,378
Saint Anthony														
Liquor	5,867,452	5,610,013	257,439	8,632	---	266,071	---	---	---	197,262	---	---	---	---
Sewer	1,162,167	1,233,832	(71,665)	17,239	6,843	(61,269)	---	---	---	(24,983)	---	---	6,843	65,000
Stormwater Utility	201,729	249,911	(48,182)	2,226	---	(45,956)	---	---	---	123,394	---	---	---	---
Water	1,010,722	1,563,824	(553,102)	17,239	6,844	(542,707)	---	---	---	(24,984)	---	---	6,844	65,000
Total	8,242,070	8,657,580	(415,510)	45,336	13,687	(383,861)	---	---	---	270,689	---	---	13,687	130,000
Saint Augusta														
Sewer	229,017	258,974	(29,957)	14,787	58,345	(73,515)	---	---	152	(1,956)	---	---	58,345	333,380
Storm Water	55,250	14,502	40,748	200	---	40,948	---	---	46	7,112	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Street Utility	4,186	3,879	307	13	---	320	---	---	---	---	---	---	---	---
Water	257,754	264,171	(6,417)	13,864	17,769	(10,322)	---	---	159	264	---	---	17,769	157,620
Total	546,207	541,526	4,681	28,864	76,114	(42,569)	---	---	357	5,420	---	---	76,114	491,000
Saint Bonifacius														
Sewer	305,681	292,744	12,937	9,615	---	22,552	---	---	---	8,009	---	---	---	---
Storm Sewer	65,075	28,463	36,612	2,712	3,238	36,086	---	---	---	21,606	---	---	3,238	25,000
Water	404,985	296,188	108,797	12,327	13,031	108,093	---	---	---	48,414	82,595	---	13,031	119,000
Total	775,741	617,395	158,346	24,654	16,269	166,731	---	---	---	78,029	82,595	---	16,269	144,000
Saint Charles														
Ambulance	189,744	174,961	14,783	21,930	---	36,713	---	---	---	15,000	---	---	---	---
Electric	3,032,589	2,591,016	441,573	23,990	38,856	426,707	---	---	---	135,000	52,560	---	38,856	245,000
Garbage	244,364	230,946	13,418	---	---	13,418	---	---	---	---	---	---	---	---
Sewer	741,910	674,967	66,943	780	---	67,723	---	---	---	---	52,779	---	---	---
Storm Water	153,130	127,480	25,650	---	---	25,650	---	---	---	---	---	---	---	---
Water	547,828	485,056	62,772	10,499	15,032	58,239	---	---	---	---	13,184	---	15,032	24,283
Total	4,909,565	4,284,426	625,139	57,199	53,888	628,450	---	---	---	150,000	118,523	---	53,888	269,283
Saint Clair														
Refuse	60,317	51,777	8,540	---	---	8,540	---	---	---	---	---	---	---	---
Sewer	224,740	178,054	46,686	21,381	47,789	20,278	15,211	---	---	---	422,765	---	5,636	185,689
Storm Sewer	41,484	146	41,338	---	---	41,338	---	---	---	---	---	---	---	---
Water	161,105	128,439	32,666	35,746	38,734	29,678	23,836	---	---	---	---	---	38,734	78,405
Total	487,646	358,416	129,230	57,127	86,523	99,834	39,047	---	---	---	422,765	---	44,370	264,094
Saint Cloud														
Civic Center	1,750,446	3,301,044	(1,550,598)	2,277,391	1,058,002	(331,209)	2,238,842	---	5,292	143,144	181,241	---	1,058,002	220,000
Housing and Redevelopment Authority [29]	2,789,671	14,171,735	(11,382,064)	11,066,287	83,866	(399,643)	432,581	7,780,935	834,272	---	105,239	993,448	83,866	1,355,950
Hydroelectric Utility	2,737,254	1,326,237	1,411,017	15,318	190,802	1,235,533	---	---	747	600,000	1,414,254	---	172,386	1,930,000
Municipal Athletic Complex	1,182,551	1,676,082	(493,531)	54,529	20,747	(459,749)	50,446	---	2,258	(205,482)	7,524	---	20,747	163,786
Parking System	1,831,651	2,442,455	(610,804)	85,839	90,445	(615,410)	67,643	---	2,659	43,626	272,243	---	90,445	---
Refuse Service	3,839,606	3,778,248	61,358	30,326	---	91,684	---	---	8,299	---	195,093	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water Utility	953,534	3,122,014	(2,168,480)	65,628	---	(2,102,852)	---	---	26,379	22,134	---	---	---	---
Street Light Utility	1,199,516	1,158,806	40,710	6,634	152,229	(104,885)	---	---	873	(301,842)	269,522	---	152,229	225,000
Wastewater Utility	10,161,867	11,480,707	(1,318,840)	382,048	908,367	(1,845,159)	---	---	4,471,027	350,000	17,159,397	11,873,440	908,367	4,552,477
Water Utility	10,436,903	10,512,229	(75,326)	121,413	373,366	(327,279)	---	---	11,248	1,027,866	1,839,318	85,348	362,213	1,759,000
Total	36,882,999	52,969,557	(16,086,558)	14,105,413	2,877,824	(4,858,969)	2,789,512	7,780,935	5,363,054	1,679,446	21,443,831	12,952,236	2,848,255	10,206,213
Saint Francis														
Liquor	2,313,549	2,164,820	148,729	26,891	---	175,620	---	---	---	60,000	14,819	---	---	---
Sewer	1,710,372	1,581,086	129,286	110,140	275,178	(35,752)	---	822,509	---	113,800	502,012	---	275,178	490,750
Storm Water	176,850	29,538	147,312	4,655	---	151,967	---	---	---	---	---	---	---	---
Water	1,544,164	903,213	640,951	98,282	173,075	566,158	---	---	---	111,080	54,392	---	173,075	633,250
Total	5,744,935	4,678,657	1,066,278	239,968	448,253	857,993	---	822,509	---	284,880	571,223	---	448,253	1,124,000
Saint Hilaire														
Sanitation	28,843	25,639	3,204	---	---	3,204	---	---	---	---	---	---	---	---
Sewer	76,987	65,093	11,894	20	4,996	6,918	---	---	20	11,398	---	---	4,996	41,850
Water	30,116	18,496	11,620	20	---	11,640	---	---	20	---	---	---	---	---
Total	135,946	109,228	26,718	40	4,996	21,762	---	---	40	11,398	---	---	4,996	41,850
Saint James														
Economic Development Authority - Housing	161,793	117,084	44,709	3,469	15,321	32,857	---	---	---	18,000	---	---	15,321	48,537
Electric	5,301,547	4,431,022	870,525	93,924	1,196	963,253	---	---	---	889,063	123,339	---	1,196	---
Liquor	919,725	796,864	122,861	12,964	---	135,825	---	---	---	63,000	---	---	---	---
Wastewater Treatment	1,881,077	1,036,289	844,788	13,857	85,969	772,676	---	---	---	40,000	---	497,605	85,969	366,000
Water	1,468,506	1,099,167	369,339	38,050	89,917	317,472	---	---	---	61,500	7,217	594,362	89,917	299,000
Total	9,732,648	7,480,426	2,252,222	162,264	192,403	2,222,083	---	---	---	1,071,563	130,556	1,091,967	192,403	713,537
Saint Joseph														
Refuse	280,981	307,941	(26,960)	3,460	---	(23,500)	---	---	---	500	---	---	---	---
Sewer	1,387,894	942,953	444,941	15,002	146,539	313,404	---	---	38,319	(41,500)	51,142	---	146,492	635,101
Storm Sewer	80,710	210,302	(129,592)	1,990	47	(127,649)	---	---	---	19,250	---	---	---	---
Street Light Utility	76,625	70,890	5,735	7,808	---	13,543	---	---	---	---	---	---	---	---
Water	1,030,342	877,947	152,395	87,332	172,633	67,094	22,554	---	---	(200,500)	266,536	---	121,726	576,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	2,856,552	2,410,033	446,519	115,592	319,219	242,892	22,554	---	38,319	(222,250)	317,678	---	268,218	1,211,101
Saint Leo														
Refuse [0]	8,885	8,044	841	---	---	841	---	---	---	---	---	---	---	---
Sewer	16,324	13,634	2,690	18	---	2,708	---	---	---	---	---	---	---	---
Water	15,168	11,870	3,298	171	---	3,469	---	---	---	---	---	---	---	---
Total	40,377	33,548	6,829	189	---	7,018	---	---	---	---	---	---	---	---
Saint Louis Park														
Sewer Utility	7,360,679	5,866,217	1,494,462	49,896	73,884	1,470,474	---	---	---	844,818	388,959	1,309,939	71,661	16,500
Solid Waste	3,348,948	3,457,937	(108,989)	187,554	---	78,565	---	---	---	234,046	---	---	---	---
Storm Water Utility	2,887,425	2,105,046	782,379	45,737	244,599	583,517	---	---	---	322,459	373,078	---	15,694	163,800
Water Utility	6,469,268	4,949,402	1,519,866	99,990	465,852	1,154,004	---	---	9,200	603,270	5,315,656	5,710,000	454,588	1,194,700
Total	20,066,320	16,378,602	3,687,718	383,177	784,335	3,286,560	---	---	9,200	2,004,593	6,077,693	7,019,939	541,943	1,375,000
Saint Martin														
Sewer [0]	72,722	16,701	56,021	---	---	56,021	---	---	---	---	---	---	---	---
Water [0]	102,183	71,768	30,415	1,563	---	31,978	---	---	---	48,169	---	---	---	---
Total	174,905	88,469	86,436	1,563	---	87,999	---	---	---	48,169	---	---	---	---
Saint Michael														
Recycling	246,442	254,276	(7,834)	27,188	---	19,354	---	---	---	---	---	---	---	---
Sewer	2,660,909	1,785,849	875,060	31,466	84,000	822,526	---	---	---	80,000	146,003	---	84,000	403,257
Storm Water	380,842	229,713	151,129	2,537	6,398	147,268	---	---	---	70,000	185,673	---	6,398	18,397
Water	830,678	711,614	119,064	8,120	17,903	109,281	---	---	---	100,000	103,934	---	17,903	87,223
Total	4,118,871	2,981,452	1,137,419	69,311	108,301	1,098,429	---	---	---	250,000	435,610	---	108,301	508,877
Saint Paul														
Capital City Properties [29]	1,943,616	4,078,827	(2,135,211)	1,025,042	5,059,395	(6,169,564)	---	---	---	---	---	---	4,904,395	104,727
Housing and Redevelopment Authority - Loan	1,087,678	1,856,260	(768,582)	1,159,847	107,467	283,798	---	1,469	470,650	342,935	---	---	40,719	93,856
Housing and Redevelopment Authority - Parking	17,921,793	11,709,879	6,211,914	1,686,895	1,746,546	6,152,263	1,173,264	---	---	1,137,037	1,265,759	14,416,840	1,433,001	17,675,000
Housing and Redevelopment Authority - Penfield	---	---	---	191,575	---	191,575	---	---	---	500,000	---	---	---	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Impound Lot	2,355,391	2,510,200	(154,809)	---	---	(154,809)	---	---	---	1,990	---	---	---	---
Parks Special Services	2,637,599	2,789,164	(151,565)	5,229	---	(146,336)	---	---	---	386,397	---	---	---	---
Port Authority [29]	10,620,000	8,807,000	1,813,000	9,757,000	9,425,000	2,145,000	---	138,153	1,192,274	---	628,000	11,636,509	3,753,000	19,990,538
Regional Water Services [29]	63,616,480	48,249,229	15,367,251	725,779	1,053,746	15,039,284	---	---	223,777	---	15,629,938	774,895	681,839	4,259,067
River Print	1,226,192	1,108,425	117,767	---	---	117,767	---	---	---	---	---	---	---	---
RiverCentre Convention and Visitors Authority [29]	13,711,482	15,219,551	(1,508,069)	3,139,072	3,770,672	(2,139,669)	---	---	---	---	---	---	2,202	19,677
Sewer Utility	60,572,343	50,314,316	10,258,027	74,531	2,737,936	7,594,622	---	---	---	3,424,603	7,224,111	7,996,811	2,455,838	6,809,601
Total	175,692,574	146,642,851	29,049,723	17,764,970	23,900,762	22,913,931	1,173,264	139,622	1,886,701	5,792,962	24,747,808	34,825,055	13,270,994	48,952,466
Saint Paul Park														
Sewer	690,721	646,543	44,178	3,867	---	48,045	---	---	---	25,225	---	---	---	---
Water	534,698	658,638	(123,940)	124,679	13,057	(12,318)	---	---	---	47,905	16,800	---	13,057	45,000
Total	1,225,419	1,305,181	(79,762)	128,546	13,057	35,727	---	---	---	73,130	16,800	---	13,057	45,000
Saint Peter														
Electric Utility	11,969,327	10,566,047	1,403,280	3,352	279,643	1,126,989	---	---	4,210	927,080	1,311,812	---	279,643	709,742
Environmental Services	762,832	822,172	(59,340)	2,116	---	(57,224)	---	---	1,167	---	637	---	---	---
Hospital [29]	38,902,541	35,255,914	3,646,627	74,762	1,169,198	2,552,191	---	---	---	---	8,885,429	5,050,000	409,453	792,989
Housing and Redevelopment Authority [12] [29]	269,627	367,495	(97,868)	19,697	---	(78,171)	---	138,011	---	---	344,015	---	---	---
Long-Term Care Facility	724,814	226,559	498,255	559,646	404,699	653,202	---	---	---	6,993	---	---	404,699	9,304,217
Medical Office Building	307,693	347,180	(39,487)	431	72,879	(111,935)	---	---	---	---	---	2,178,000	72,879	2,175,000
Storm Water	582,450	757,340	(174,890)	178	1,968	(176,680)	---	---	1,164	30,133	101,569	---	1,968	19,500
Telecommunications	2,189	14,264	(12,075)	(34)	---	(12,109)	---	---	---	---	---	---	---	---
Wastewater Utility	3,868,100	2,628,891	1,239,209	25,411	194,809	1,069,811	---	---	3,010	519,753	795,428	---	194,809	1,241,919
Water Utility	3,329,466	2,706,977	622,489	7,987	424,307	206,169	---	---	2,437	66,183	67,833	---	424,307	1,000,160
Total	60,719,039	53,692,839	7,026,200	693,546	2,547,503	5,172,243	---	138,011	11,988	1,550,142	11,506,723	7,228,000	1,787,758	15,243,527
Sanborn														
Garbage	21,376	23,767	(2,391)	---	---	(2,391)	---	---	---	---	---	---	---	---
Sewage Disposal	37,208	32,864	4,344	6,049	1,338	9,055	3,249	---	---	---	---	---	1,338	3,300
Water	83,145	78,576	4,569	25,038	28,935	672	16,387	---	---	---	---	---	28,935	27,700

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	141,729	135,207	6,522	31,087	30,273	7,336	19,636	---	---	---	---	---	30,273	31,000
Sandstone														
Sewer	309,801	408,984	(99,183)	55,307	---	(43,876)	---	---	---	---	127,359	---	---	---
Storm Sewer	47,659	34,896	12,763	972	---	13,735	---	---	---	5,400	33,731	---	---	---
Water	245,183	308,030	(62,847)	2,065	---	(60,782)	---	---	---	38,000	127,322	---	---	---
Wild River Apartments	639,588	487,527	152,061	1,697	100,838	52,920	---	---	---	(58,543)	18,215	---	100,838	225,000
Total	1,242,231	1,239,437	2,794	60,041	100,838	(38,003)	---	---	---	(15,143)	306,627	---	100,838	225,000
Sartell														
Sewer	2,314,378	2,191,523	122,855	101,454	277,003	(52,694)	---	---	458	(560,419)	110,218	3,312,772	277,003	1,228,314
Storm Water	443,174	505,385	(62,211)	3,319	---	(58,892)	---	---	---	149,159	59,908	---	---	---
Water	2,015,602	2,315,708	(300,106)	75,423	356,162	(580,845)	---	---	2,375	(724,997)	79,214	8,400,000	356,162	8,640,000
Total	4,773,154	5,012,616	(239,462)	180,196	633,165	(692,431)	---	---	2,833	(1,136,257)	249,340	11,712,772	633,165	9,868,314
Sauk Centre														
Housing and Redevelopment Authority [14] [29]	149,842	320,321	(170,479)	120,267	791	(51,003)	---	120,288	---	---	6,309	---	---	---
Public Utilities Commission - Electric [29]	5,620,769	4,806,068	814,701	89,436	187,314	716,823	---	---	3,983	---	156,411	---	---	---
Public Utilities Commission - Sewer [29]	1,251,372	947,939	303,433	62,400	94,735	271,098	---	---	1,706	---	551,374	---	94,735	348,000
Public Utilities Commission - Water [29]	870,074	589,791	280,283	34,532	3,355	311,460	---	---	1,481	---	641,376	---	3,355	149,000
Total	7,892,057	6,664,119	1,227,938	306,635	286,195	1,248,378	---	120,288	7,170	---	1,355,470	---	98,090	497,000
Sauk Rapids														
Liquor	3,033,406	2,882,030	151,376	15,348	---	166,724	---	---	---	80,000	---	---	---	---
Sewer	1,876,136	1,703,367	172,769	399,921	80,056	492,634	---	---	---	(86,356)	168,983	---	80,056	671,551
Storm Water	352,483	426,686	(74,203)	27,792	---	(46,411)	---	---	---	---	---	---	---	---
Street Light	263,522	265,736	(2,214)	17,454	---	15,240	---	---	---	---	---	---	---	---
Water	1,987,750	1,611,597	376,153	323,467	79,108	620,512	358	---	5,595	(78,784)	257,618	---	79,108	1,660,000
Total	7,513,297	6,889,416	623,881	783,982	159,164	1,248,699	358	---	5,595	(85,140)	426,601	---	159,164	2,331,551
Savage														
Liquor	5,341,280	5,186,461	154,819	---	12,658	142,161	---	---	---	---	---	---	12,658	165,000
Sports Center	478,526	502,668	(24,142)	212	70,425	(94,355)	---	---	---	(275,000)	---	---	70,425	305,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	1,340,166	1,659,165	(318,999)	190,850	4,396	(132,545)	---	---	45,966	100,000	3,036	---	4,396	144,800
Street Light Utility	375,038	371,087	3,951	4,296	---	8,247	---	---	---	---	11,830	---	---	---
Water and Sewer [3]	10,088,425	8,899,614	1,188,811	143,832	350,043	982,600	---	---	---	550,000	3,012,078	2,384,264	350,043	4,525,000
Total	17,623,435	16,618,995	1,004,440	339,190	437,522	906,108	---	---	45,966	375,000	3,026,944	2,384,264	437,522	5,139,800
Scandia														
Sewer	85,518	98,411	(12,893)	1,519	---	(11,374)	---	---	138	---	---	---	---	---
Uptown Sewer Fund	21,347	17,405	3,942	97	---	4,039	---	---	48	---	---	---	---	---
Total	106,865	115,816	(8,951)	1,616	---	(7,335)	---	---	186	---	---	---	---	---
Scanlon														
Water and Sewer [3]	377,324	402,170	(24,846)	39	22,001	(46,808)	---	---	---	---	94,027	---	22,001	35,000
Total	377,324	402,170	(24,846)	39	22,001	(46,808)	---	---	---	---	94,027	---	22,001	35,000
Seaforth														
Garbage	2,971	3,687	(716)	---	---	(716)	---	---	---	---	---	---	---	---
Wastewater	27,039	54,310	(27,271)	60	4,838	(32,049)	---	---	---	---	---	---	4,838	2,000
Water	20,133	27,706	(7,573)	59	4,230	(11,744)	---	---	---	---	---	---	4,230	4,000
Total	50,143	85,703	(35,560)	119	9,068	(44,509)	---	---	---	---	---	---	9,068	6,000
Sebekka														
Event Center [21]	---	---	---	---	---	---	---	---	---	6,397	---	---	---	---
Liquor	535,226	566,800	(31,574)	---	139	(31,713)	---	---	---	(6,397)	---	---	---	---
Sewer	104,303	100,507	3,796	2,247	---	6,043	---	---	---	35,500	---	---	---	---
Water	158,903	95,459	63,444	3,616	7,604	59,456	---	---	---	---	---	---	7,604	59,001
Total	798,432	762,766	35,666	5,863	7,743	33,786	---	---	---	35,500	---	---	7,604	59,001
Shafer														
Sewer	219,292	188,204	31,088	45,049	19,348	56,789	---	---	---	---	---	---	19,348	128,000
Storm Water	8,383	158	8,225	711	---	8,936	---	---	---	---	---	---	---	---
Water	136,015	187,123	(51,108)	23,921	10,067	(37,254)	---	---	---	---	---	---	10,067	50,000
Total	363,690	375,485	(11,795)	69,681	29,415	28,471	---	---	---	---	---	---	29,415	178,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Shakopee														
Electric [29]	50,393,489	45,444,180	4,949,309	1,029,418	282,303	5,696,424	---	---	---	---	1,223,594	---	65,609	7,590,000
Refuse	104,638	117,110	(12,472)	(1,126)	7,469	(21,067)	---	---	---	---	---	---	---	---
Sewer	3,682,569	4,002,162	(319,593)	125,740	---	(193,853)	---	---	---	311,480	1,000,565	---	---	---
Storm Drainage	1,230,592	1,711,222	(480,630)	195,762	---	(284,868)	---	---	---	125,000	433,237	---	---	---
Water [29]	5,608,127	5,352,856	255,271	410,257	989	664,539	---	---	---	---	2,202,354	---	---	---
Total	61,019,415	56,627,530	4,391,885	1,760,051	290,761	5,861,175	---	---	---	436,480	4,859,750	---	65,609	7,590,000
Shelly														
Electric	217,936	227,124	(9,188)	2,147	---	(7,041)	---	---	---	---	14,016	---	---	---
Garbage	18,856	19,123	(267)	---	---	(267)	---	---	---	---	---	---	---	---
Sewer	46,536	61,918	(15,382)	4,613	13,987	(24,756)	---	---	---	---	1,514	---	13,987	6,000
Water	30,826	33,226	(2,400)	20	1,795	(4,175)	---	---	---	---	46,099	---	1,795	5,300
Total	314,154	341,391	(27,237)	6,780	15,782	(36,239)	---	---	---	---	61,629	---	15,782	11,300
Sherburn														
Economic Development Authority	79,642	59,435	20,207	415	9,097	11,525	---	---	---	---	5,800	---	9,097	9,984
Liquor	864,082	859,544	4,538	606	---	5,144	---	---	---	---	---	---	---	---
Temperance Lake Ridge	2,524,363	2,055,305	469,058	1,224	95,999	374,283	---	---	---	---	211,974	---	95,999	195,000
Water and Sewer [3]	483,054	491,804	(8,750)	11,555	51,876	(49,071)	---	---	---	---	136,309	127,359	51,876	181,095
Total	3,951,141	3,466,088	485,053	13,800	156,972	341,881	---	---	---	---	354,083	127,359	156,972	386,079
Shoreview														
Sewer	4,346,724	3,699,028	647,696	56,183	78,027	625,852	---	---	2,838	191,000	4,634,889	639,562	78,027	250,000
Street Light Utility	681,628	317,598	364,030	7,730	---	371,760	---	---	---	32,400	72,590	---	---	---
Surface Water	1,855,874	1,223,321	632,553	22,290	84,665	570,178	---	---	1,324	176,000	843,542	1,172,595	84,665	380,000
Water	3,313,619	2,637,020	676,599	40,737	452,642	264,694	---	---	3,217	385,521	769,731	2,757,066	452,642	1,065,000
Total	10,197,845	7,876,967	2,320,878	126,940	615,334	1,832,484	---	---	7,379	784,921	6,320,752	4,569,223	615,334	1,695,000
Shorewood														
Recycling	156,797	136,740	20,057	26,486	---	46,543	---	---	---	---	---	---	---	---
Sewer	924,503	1,063,771	(139,268)	48,595	---	(90,673)	---	---	---	89,606	60,544	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water Management Utility	381,997	148,975	233,022	13,878	---	246,900	---	---	---	168,325	624,364	---	---	---
Water	453,358	728,225	(274,867)	43,896	15,607	(246,578)	---	---	---	877,047	127,962	---	15,607	270,000
Total	1,916,655	2,077,711	(161,056)	132,855	15,607	(43,808)	---	---	---	1,134,978	812,870	---	15,607	270,000
Silver Bay														
Liquor	1,031,823	974,306	57,517	2,955	---	60,472	---	---	---	24,388	20,776	---	---	---
Sewer	880,973	509,131	371,842	16,735	453	388,124	---	---	---	---	246,798	---	453	32,000
Water	1,037,386	668,112	369,274	22,729	6,708	385,295	---	---	---	---	80,795	---	6,708	81,000
Total	2,950,182	2,151,549	798,633	42,419	7,161	833,891	---	---	---	24,388	348,369	---	7,161	113,000
Silver Lake														
Liquor	549,480	546,752	2,728	391	---	3,119	---	---	---	10,770	4,809	---	---	---
Sewer	153,252	115,759	37,493	9,031	532	45,992	---	---	---	5,000	12,513	---	532	35,000
Storm Sewer	12,940	45,229	(32,289)	---	---	(32,289)	---	---	---	(10,000)	---	---	---	---
Water	114,944	104,181	10,763	5,300	---	16,063	---	---	---	35,000	---	---	---	---
Total	830,616	811,921	18,695	14,722	532	32,885	---	---	---	40,770	17,322	---	532	35,000
Skyline														
Refuse	21,030	27,902	(6,872)	---	---	(6,872)	---	---	---	---	---	---	---	---
Sewer	32,393	51,594	(19,201)	13,566	2,841	(8,476)	---	---	---	---	---	---	2,841	60,052
Water	20,366	34,804	(14,438)	87,926	2,324	71,164	---	---	---	---	---	---	2,324	50,000
Total	73,789	114,300	(40,511)	101,492	5,165	55,816	---	---	---	---	---	---	5,165	110,052
Slayton														
Water	538,517	485,268	53,249	63,695	426	116,518	---	---	928	---	107,907	---	---	---
Total	538,517	485,268	53,249	63,695	426	116,518	---	---	928	---	107,907	---	---	---
Sleepy Eye														
Ambulance	203,319	259,337	(56,018)	35,652	---	(20,366)	169	---	3,000	---	5,873	---	---	---
Event Center	200,762	428,528	(227,766)	275	---	(227,491)	---	---	---	(518,279)	128,050	---	---	---
Liquor [32]	---	76	(76)	918	83,946	(83,104)	---	---	---	88,440	---	---	---	---
Medical Center	16,069,261	16,315,563	(246,302)	219,022	105,223	(132,503)	---	---	---	---	595,788	---	105,223	140,000
Public Utilities Commission [4]	5,549,954	4,798,781	751,173	169,853	59,805	861,221	---	---	---	289,219	251,935	---	59,805	171,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	388,888	166,111	222,777	390,702	---	613,479	---	---	---	768,279	130,146	---	---	---
Total	22,412,184	21,968,396	443,788	816,422	248,974	1,011,236	169	---	3,000	627,659	1,111,792	---	165,028	311,000
Sobieski														
Refuse or Garbage Collection [0]	17,696	20,841	(3,145)	1,570	---	(1,575)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	18,675	16,475	2,200	---	---	2,200	---	---	---	---	---	---	---	---
Total	36,371	37,316	(945)	1,570	---	625	---	---	---	---	---	---	---	---
South Haven														
Sewer	46,569	79,061	(32,492)	1,430	18,090	(49,152)	---	---	---	---	---	---	18,090	10,000
Water	19,131	24,263	(5,132)	---	---	(5,132)	---	---	---	---	---	---	---	---
Total	65,700	103,324	(37,624)	1,430	18,090	(54,284)	---	---	---	---	---	---	18,090	10,000
South Saint Paul														
Low Rent Housing	1,266,861	2,125,952	(859,091)	1,011,343	26,169	126,083	---	999,029	---	45,558	42,047	---	26,169	104,790
Storm Water	469,110	934,060	(464,950)	2,522	28,209	(490,637)	---	---	---	285,662	673,194	---	28,209	80,000
Street Light Utility	232,040	203,600	28,440	280	---	28,720	---	---	---	---	---	---	---	---
Water and Sewer [3]	5,639,413	5,205,075	434,338	19,443	59,523	394,258	---	---	2,799	291,122	4,720,657	---	59,523	220,000
Total	7,607,424	8,468,687	(861,263)	1,033,588	113,901	58,424	---	999,029	2,799	622,342	5,435,898	---	113,901	404,790
Spicer														
Sewer	534,378	600,836	(66,458)	11,874	---	(54,584)	---	---	---	---	---	---	---	---
Water	369,225	379,753	(10,528)	3,937	---	(6,591)	---	---	---	13,507	---	---	---	---
Total	903,603	980,589	(76,986)	15,811	---	(61,175)	---	---	---	13,507	---	---	---	---
Spring Grove														
Electric	1,643,480	1,287,104	356,376	31,185	1,958	385,603	---	---	---	97,616	135,226	---	1,958	9,832
Liquor	423,550	417,213	6,337	4,808	---	11,145	---	---	---	8,000	---	---	---	---
Sewer	232,071	200,036	32,035	2,384	20,761	13,658	---	---	---	(156,828)	246,153	---	20,761	42,000
Water	295,694	165,688	130,006	1,560	43,408	88,158	---	---	---	22,500	11,528	---	43,408	72,000
Total	2,594,795	2,070,041	524,754	39,937	66,127	498,564	---	---	---	(28,712)	392,907	---	66,127	123,832

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Spring Lake Park														
Liquor [16]	395,762	568,169	(172,407)	826,338	1,431	652,500	---	---	---	1,901,032	---	---	1,431	51,171
Sewer Utility	850,457	993,464	(143,007)	100,507	---	(42,500)	---	---	---	(56,352)	245,925	---	---	---
Water Utility	802,133	936,329	(134,196)	213,500	36,647	42,657	---	---	---	155,248	88,928	---	36,647	213,000
Total	2,048,352	2,497,962	(449,610)	1,140,345	38,078	652,657	---	---	---	1,999,928	334,853	---	38,078	264,171
Spring Park*														
Sewer	337,166	504,444	(167,278)	3,589	14,723	(178,412)	---	---	---	---	---	---	14,723	57,500
Water	293,512	336,227	(42,715)	13,507	14,663	(43,871)	---	---	---	---	---	---	14,663	51,250
Total	630,678	840,671	(209,993)	17,096	29,386	(222,283)	---	---	---	---	---	---	29,386	108,750
Spring Valley														
Ambulance	537,510	560,888	(23,378)	16,769	---	(6,609)	---	---	825	(114,812)	254,039	---	---	---
Electric	2,871,027	2,442,476	428,551	39,033	119,364	348,220	---	---	---	86,325	848,929	---	119,364	219,000
Sewer Rental	435,443	465,478	(30,035)	5,329	2,294	(27,000)	---	---	---	---	107,925	---	2,294	17,250
Storm Water Utility	77,581	32,792	44,789	712	6,877	38,624	---	---	---	---	---	---	6,877	51,750
Water	457,032	374,056	82,976	---	15,710	67,266	---	---	---	(28,046)	946,641	795,000	6,877	25,000
Total	4,378,593	3,875,690	502,903	61,843	144,245	420,501	---	---	825	(56,533)	2,157,534	795,000	135,412	313,000
Springfield														
Community Ambulance	189,310	202,978	(13,668)	2,307	---	(11,361)	---	---	---	---	---	---	---	---
Electric Utility	3,147,336	3,244,595	(97,259)	9,864	201	(87,596)	---	---	---	(43,333)	182,164	---	---	---
Rental Housing	221,940	165,414	56,526	1,571	64,169	(6,072)	---	---	---	---	---	---	64,169	80,000
Sewer Utility	273,472	351,079	(77,607)	4,169	5,931	(79,369)	---	---	---	36,666	132,756	139,600	4,590	23,177
Storm Sewer	58,351	5,363	52,988	309	13,274	40,023	---	---	---	---	204,564	244,448	---	---
Water Utility	333,271	285,334	47,937	4,379	10,246	42,070	---	---	---	41,667	248,400	261,750	7,566	32,301
Total	4,223,680	4,254,763	(31,083)	22,599	93,821	(102,305)	---	---	---	35,000	767,884	645,798	76,325	135,478
Stacy														
Liquor	3,173,468	2,915,905	257,563	34,769	34,901	257,431	---	---	---	100,000	---	---	34,875	99,500
Sewer	446,868	303,755	143,113	121,535	20,656	243,992	119,301	---	---	---	32,212	---	20,656	214,000
Storm Sewer	26,057	7,297	18,760	7,228	---	25,988	6,313	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	210,727	185,008	25,719	449,406	116,457	358,668	3,891	438,071	---	(30,000)	379,865	1,873,000	116,457	1,908,000
Total	3,857,120	3,411,965	445,155	612,938	172,014	886,079	129,505	438,071	---	70,000	412,077	1,873,000	171,988	2,221,500
Staples														
Community Center	127,977	305,687	(177,710)	182,580	---	4,870	58,134	---	120,042	---	---	---	---	---
Light	3,262,057	2,837,277	424,780	15,336	38,660	401,456	---	---	---	40,000	31,009	---	38,660	125,983
Sewer	584,217	535,818	48,399	3,459	---	51,858	---	---	---	---	114,075	---	---	---
Water	601,805	495,626	106,179	6,150	24,589	87,740	---	---	---	---	200,674	---	24,589	123,000
Total	4,576,056	4,174,408	401,648	207,525	63,249	545,924	58,134	---	120,042	40,000	345,758	---	63,249	248,983
Starbuck														
Garbage [0]	107,554	90,926	16,628	---	---	16,628	---	---	---	---	---	---	---	---
Hobo Park [0]	259,785	131,517	128,268	479	---	128,747	---	---	---	141,339	16,123	---	---	---
Sewer	332,060	244,498	87,562	---	3,235	84,327	---	---	---	(9,748)	26,275	---	3,235	31,746
Storm Sewer [0]	36,603	1,610	34,993	---	---	34,993	---	---	---	10,522	---	---	---	---
Water [0]	253,354	144,708	108,646	1,444	---	110,090	---	---	---	(7,053)	100,275	---	---	---
Total	989,356	613,259	376,097	1,923	3,235	374,785	---	---	---	135,060	142,673	---	3,235	31,746
Steen														
Sewer Enterprise Fund [0]	21,829	23,676	(1,847)	547	---	(1,300)	---	---	---	---	---	---	---	---
Water Enterprise Fund [0]	28,543	10,334	18,209	---	191	18,018	---	---	---	---	---	---	191	1,160
Total	50,372	34,010	16,362	547	191	16,718	---	---	---	---	---	---	191	1,160
Stephen														
Electric	964,097	819,664	144,433	462	---	144,895	---	---	462	14,500	6,550	---	---	---
Gas	556,568	288,061	268,507	370	---	268,877	---	---	370	389,500	---	---	---	---
Refuse	85,506	78,438	7,068	---	---	7,068	---	---	---	---	---	---	---	---
Sewer	137,704	93,700	44,004	---	20,411	23,593	---	---	---	85,000	---	---	20,411	37,410
Tamarac Senior Housing [29]	665,897	772,509	(106,612)	250,040	90,284	53,144	---	---	---	---	---	---	90,284	115,000
Water	170,553	225,972	(55,419)	15,881	5,874	(45,412)	15,530	---	351	(125,000)	---	---	5,874	55,470
Total	2,580,325	2,278,344	301,981	266,753	116,569	452,165	15,530	---	1,183	364,000	6,550	---	116,569	207,880

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Stewart														
Garbage	29,408	31,602	(2,194)	1,833	---	(361)	---	---	---	---	---	---	---	---
Sewer	133,175	72,516	60,659	855,496	12,841	903,314	---	---	842,712	79,865	921,896	196,584	12,841	49,000
Storm Water	104,232	97,275	6,957	5,957	21,492	(8,578)	---	---	---	2,285	---	---	21,492	74,191
Water	148,106	137,131	10,975	865,676	12,701	863,950	---	---	858,324	70,017	928,772	181,154	12,701	43,600
Total	414,921	338,524	76,397	1,728,962	47,034	1,758,325	---	---	1,701,036	152,167	1,850,668	377,738	47,034	166,791
Stewartville														
Sewer	1,108,353	698,079	410,274	9,967	22,220	398,021	---	---	---	30,000	208,352	---	22,220	135,000
Storm Sewer	202,782	61,414	141,368	7,659	---	149,027	---	---	---	---	---	---	---	---
Water	925,562	639,703	285,859	37,991	5,012	318,838	---	296,446	---	30,000	343,705	---	5,012	30,000
Total	2,236,697	1,399,196	837,501	55,617	27,232	865,886	---	296,446	---	60,000	552,057	---	27,232	165,000
Stillwater														
Parking	459,864	459,150	714	15,315	---	16,029	---	---	389	---	18,439	---	---	---
Sanitary Sewer	2,287,781	3,590,043	(1,302,262)	889,964	---	(412,298)	---	---	1,683	---	219,140	---	---	---
Signs and Lighting	390,320	395,821	(5,501)	692	---	(4,809)	---	---	400	---	26,988	---	---	---
Storm Sewer	602,117	579,610	22,507	55,866	---	78,373	42,346	---	1,293	---	174,450	---	---	---
Water Commissioners Board [29]	1,494,001	1,721,308	(227,307)	333,273	29,639	76,327	---	---	---	---	---	---	29,639	---
Total	5,234,083	6,745,932	(1,511,849)	1,295,110	29,639	(246,378)	42,346	---	3,765	---	439,017	---	29,639	---
Stockton														
Sewer Operations	94,530	79,067	15,463	700	---	16,163	---	---	---	6,743	---	---	---	---
Water Operations	104,315	138,061	(33,746)	786	2,860	(35,820)	---	---	---	52,169	21,149	68,470	2,860	17,013
Total	198,845	217,128	(18,283)	1,486	2,860	(19,657)	---	---	---	58,912	21,149	68,470	2,860	17,013
Storden														
Water and Sewer [3]	136,974	145,795	(8,821)	7,354	43,818	(45,285)	---	---	---	---	---	---	43,818	27,546
Total	136,974	145,795	(8,821)	7,354	43,818	(45,285)	---	---	---	---	---	---	43,818	27,546
Strandquist														
Sewage Collection and Disposal [0]	13,719	6,936	6,783	8,960	4,685	11,058	3,017	---	---	---	---	---	4,685	3,200
Water [0][24]	5,126	8,733	(3,607)	---	---	(3,607)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	18,845	15,669	3,176	8,960	4,685	7,451	3,017	---	---	---	---	---	4,685	3,200
Sturgeon Lake														
Sewer Fund	245,369	293,928	(48,559)	18,606	47,877	(77,830)	---	---	---	---	34,747	---	47,877	172,000
Water Fund	141,344	164,772	(23,428)	773	27,493	(50,148)	---	---	---	---	---	---	27,493	78,000
Total	386,713	458,700	(71,987)	19,379	75,370	(127,978)	---	---	---	---	34,747	---	75,370	250,000
Sunburg														
Sewer [0]	25,696	13,821	11,875	783	2,024	10,634	---	---	---	---	---	---	2,024	7,000
Total	25,696	13,821	11,875	783	2,024	10,634	---	---	---	---	---	---	2,024	7,000
Swanville														
Refuse and Recycling	31,228	32,453	(1,225)	1,723	---	498	---	---	---	---	---	---	---	---
Sewer	58,567	47,947	10,620	325	---	10,945	---	---	---	---	---	---	---	---
Water	59,962	66,973	(7,011)	3,746	15,986	(19,251)	---	---	---	---	---	---	15,986	26,000
Total	149,757	147,373	2,384	5,794	15,986	(7,808)	---	---	---	---	---	---	15,986	26,000
Taconite														
CBT Joint Waste Water [0]	---	43,719	(43,719)	158	---	(43,561)	---	---	---	(26,905)	13,185	---	---	---
Sewage Disposal [0]	54,638	12,714	41,924	13,598	---	55,522	2,777	---	---	26,905	---	---	---	---
Water [0]	32,108	27,783	4,325	5,952	---	10,277	2,458	---	---	---	---	---	---	---
Total	86,746	84,216	2,530	19,708	---	22,238	5,235	---	---	---	13,185	---	---	---
Tamarack														
Sewer Fund [0]	20,774	45,426	(24,652)	6,197	---	(18,455)	---	---	---	500	---	---	---	---
Total	20,774	45,426	(24,652)	6,197	---	(18,455)	---	---	---	500	---	---	---	---
Taunton														
Water and Sewer [3]	56,517	45,525	10,992	227	---	11,219	---	---	---	---	---	---	---	---
Total	56,517	45,525	10,992	227	---	11,219	---	---	---	---	---	---	---	---
Taylors Falls														
Sewer	101,830	108,745	(6,915)	172	---	(6,743)	---	---	---	---	10,920	---	---	---
Storm Sewer	9,852	47,775	(37,923)	---	---	(37,923)	---	---	---	---	114,715	---	---	---

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**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	134,796	118,503	16,293	15,070	6,307	25,056	14,924	---	---	---	12,746	---	6,307	61,000
Total	246,478	275,023	(28,545)	15,242	6,307	(19,610)	14,924	---	---	---	138,381	---	6,307	61,000
Thief River Falls														
Electric	15,523,038	15,193,174	329,864	137,651	106,469	361,046	---	---	---	4,550,493	1,032,368	3,600,000	106,469	105,000
Liquor	4,690,353	4,345,170	345,183	18,272	---	363,455	---	---	---	431,307	21,999	---	---	---
Storm Water	211,952	324,047	(112,095)	97,566	---	(14,529)	---	---	---	43,092	137,087	---	---	---
Wastewater	992,290	792,279	200,011	51,362	17,050	234,323	---	---	---	532,970	---	---	17,050	80,712
Water	2,719,355	2,041,888	677,467	63,637	327,721	413,383	---	---	---	539,253	1,258,827	---	327,721	691,980
Total	24,136,988	22,696,558	1,440,430	368,488	451,240	1,357,678	---	---	---	6,097,115	2,450,281	3,600,000	451,240	877,692
Tintah														
Water [0]	7,659	12,049	(4,390)	---	---	(4,390)	---	---	---	198	---	---	---	---
Total	7,659	12,049	(4,390)	---	---	(4,390)	---	---	---	198	---	---	---	---
Tonka Bay														
Dock	88,700	26,190	62,510	2,375	---	64,885	---	---	---	95,000	---	---	---	---
Garbage	96,639	100,018	(3,379)	518	---	(2,861)	---	---	---	---	---	---	---	---
Recycling	97,993	97,901	92	---	---	92	---	---	---	---	---	---	---	---
Sewer	384,512	417,958	(33,446)	1,601	3,020	(34,865)	---	---	---	184,465	---	---	---	---
Storm Water	20,885	15,615	5,270	1,389	---	6,659	---	---	---	35,000	---	---	---	---
Water	337,987	347,855	(9,868)	4,835	---	(5,033)	---	---	---	60,536	---	---	---	---
Total	1,026,716	1,005,537	21,179	10,718	3,020	28,877	---	---	---	375,001	---	---	---	---
Tower														
Sewer	76,599	98,099	(21,500)	362	1,247	(22,385)	---	---	362	---	---	---	1,247	16,000
Water	133,261	148,970	(15,709)	362	---	(15,347)	---	---	362	---	---	---	---	---
Total	209,860	247,069	(37,209)	724	1,247	(37,732)	---	---	724	---	---	---	1,247	16,000
Tracy														
Deputy Registrar and License	862,717	887,519	(24,802)	1,240	---	(23,562)	---	---	---	---	---	---	---	---
Eastview Apartments	11,480	43,405	(31,925)	159,043	208	126,910	---	---	---	283,964	---	---	208	78,273

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	587,689	556,848	30,841	2,649	---	33,490	---	---	---	---	---	---	---	---
O'Brien Court	45,000	67,446	(22,446)	1,210	---	(21,236)	---	---	---	28,905	---	---	---	---
Orchard Lane Townhomes	81,600	73,697	7,903	2,204	39,200	(29,093)	---	---	---	(23,176)	---	---	39,200	30,000
Refuse Collection	136,419	137,991	(1,572)	314	---	(1,258)	---	---	---	---	---	---	---	---
Sewer	492,568	181,670	310,898	80,821	143,448	248,271	---	18,245	193	10,000	3,864,005	---	143,448	115,400
Utility Surcharge	876	9,731	(8,855)	782	---	(8,073)	---	---	---	31,000	10,200	---	---	---
Water	485,981	432,664	53,317	10,720	21,654	42,383	---	---	---	22,507	144,571	---	21,654	64,600
Total	2,704,330	2,390,971	313,359	258,983	204,510	367,832	---	18,245	193	353,200	4,018,776	---	204,510	288,273
Trimont														
Trimont Health Care Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Wastewater Fund	219,734	232,074	(12,340)	11,389	6,343	(7,294)	---	---	39	---	651	---	6,343	92,000
Water Fund	101,067	141,485	(40,418)	4,918	---	(35,500)	21	---	---	---	---	---	---	---
Water Project 2000	33,123	68,725	(35,602)	366	---	(35,236)	---	---	---	9,640	857	---	---	---
Total	353,924	442,284	(88,360)	16,673	6,343	(78,030)	21	---	39	9,640	1,508	---	6,343	92,000
Trommald														
Water [0]	10,175	6,192	3,983	29	---	4,012	---	---	---	---	---	---	---	---
Total	10,175	6,192	3,983	29	---	4,012	---	---	---	---	---	---	---	---
Trosky														
Garbage [0]	6,026	5,434	592	---	---	592	---	---	---	---	---	---	---	---
Water [0]	4,938	4,278	660	8,893	592	8,961	---	---	---	---	---	---	592	9,000
Total	10,964	9,712	1,252	8,893	592	9,553	---	---	---	---	---	---	592	9,000
Truman														
Electric [29]	1,844,336	1,943,031	(98,695)	135,634	58,072	(21,133)	---	---	---	---	48,516	---	58,072	92,412
Sewer [29]	224,127	285,482	(61,355)	42,164	8,017	(27,208)	---	---	---	---	14,047	---	8,017	15,000
Storm Sewer	39,077	80,474	(41,397)	458	40,734	(81,673)	---	---	---	(65,720)	1,263	---	40,734	64,000
Water [29]	198,339	250,968	(52,629)	26,416	5,115	(31,328)	---	---	---	---	45,918	---	5,115	7,588
Total	2,305,879	2,559,955	(254,076)	204,672	111,938	(161,342)	---	---	---	(65,720)	109,744	---	111,938	179,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Twin Lakes														
Sewer [0]	11,417	12,426	(1,009)	---	---	(1,009)	---	---	---	---	---	---	---	---
Water [0]	14,113	19,879	(5,766)	---	---	(5,766)	---	---	---	---	---	---	---	---
Total	25,530	32,305	(6,775)	---	---	(6,775)	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	540,206	490,337	49,869	3,070	---	52,939	---	---	---	5,000	---	---	---	---
Sanitation	76,967	69,410	7,557	---	---	7,557	---	---	---	---	---	---	---	---
Sewer	140,092	163,364	(23,272)	25,601	28,388	(26,059)	8,721	---	---	---	19,061	---	28,388	54,386
Storm Utility	24,884	13,106	11,778	---	1,814	9,964	---	---	---	---	---	---	1,814	14,040
Water	207,972	180,836	27,136	24,319	45,666	5,789	9,126	---	---	---	---	---	45,666	46,574
Total	990,121	917,053	73,068	52,990	75,868	50,190	17,847	---	---	5,000	19,061	---	75,868	115,000
Two Harbors														
Campground	628,604	344,616	283,988	1,948	16,627	269,309	---	---	---	241,000	139,565	---	---	---
Electric	4,126,045	3,145,493	980,552	153,777	3,269	1,131,060	---	---	---	356,033	192,872	40,000	633	---
Gas	2,827,714	2,704,340	123,374	29,305	246	152,433	---	---	---	77,465	15,463	---	---	---
Liquor	2,501,230	2,302,637	198,593	8,433	---	207,026	---	---	1,340	2,024	---	---	---	---
Sewer	1,271,763	1,342,587	(70,824)	44,716	870	(26,978)	---	---	---	---	828,584	206,233	870	7,100
Storm Water Utility	138,085	30,193	107,892	2,805	13,107	97,590	---	---	---	---	314,736	280,000	4,194	---
Water	1,141,549	1,230,924	(89,375)	11,904	112,621	(190,092)	---	---	---	(225,780)	15,463	---	112,621	531,000
Total	12,634,990	11,100,790	1,534,200	252,888	146,740	1,640,348	---	---	1,340	450,742	1,506,683	526,233	118,318	538,100
Tyler														
Electric	1,192,027	937,771	254,256	6,543	---	260,799	---	---	272	200,000	1,937	---	---	---
Garbage	145,408	155,842	(10,434)	---	---	(10,434)	---	---	162	---	---	---	---	---
Natural Gas	522,221	425,600	96,621	187	36,180	60,628	---	---	117	---	---	---	31,768	90,000
Sewer	100,168	111,655	(11,487)	---	6,230	(17,717)	---	---	219	---	16,989	---	6,230	95,120
Water	325,602	348,796	(23,194)	564	42,538	(65,168)	---	---	219	---	4,945	---	42,538	176,480
Total	2,285,426	1,979,664	305,762	7,294	84,948	228,108	---	---	989	200,000	23,871	---	80,536	361,600

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Ulen														
Garbage	39,831	52,649	(12,818)	13,779	---	961	---	---	---	---	---	---	---	---
Liquor	384,434	365,479	18,955	489	---	19,444	---	---	---	---	27,153	---	---	---
Nursing Home [14]	3,735,380	3,744,201	(8,821)	52,111	---	43,290	---	---	---	---	93,529	---	---	---
Sewer	119,073	89,527	29,546	29,099	15,678	42,967	10,578	---	---	---	45,709	---	15,678	67,100
Water	125,886	128,129	(2,243)	13,263	50,925	(39,905)	10,578	---	---	---	---	---	50,925	22,000
Total	4,404,604	4,379,985	24,619	108,741	66,603	66,757	21,156	---	---	---	166,391	---	66,603	89,100
Underwood														
Liquor	600,188	563,754	36,434	202	444	36,192	---	---	---	25,000	---	---	---	---
Sewer	92,662	97,000	(4,338)	104	27,195	(31,429)	---	---	---	---	---	---	27,195	24,000
Water	107,325	126,682	(19,357)	3,106	10,892	(27,143)	---	---	---	(10,000)	---	---	10,892	41,000
Total	800,175	787,436	12,739	3,412	38,531	(22,380)	---	---	---	15,000	---	---	38,087	65,000
Upsala														
Garbage and Recycling	40,250	45,133	(4,883)	13,824	---	8,941	---	---	---	---	---	---	---	---
Sewer	61,038	24,144	36,894	447	1,156	36,185	---	---	---	---	---	---	1,156	22,808
Water	123,224	54,842	68,382	3,185	7,776	63,791	---	---	---	---	3,799	---	7,776	49,914
Total	224,512	124,119	100,393	17,456	8,932	108,917	---	---	---	---	3,799	---	8,932	72,722
Urbank														
Sewer Fund [0]	21,845	19,042	2,803	---	3,878	(1,075)	---	---	---	---	---	---	3,878	1,000
Total	21,845	19,042	2,803	---	3,878	(1,075)	---	---	---	---	---	---	3,878	1,000
Utica														
Sewer [0]	25,537	16,065	9,472	1,670	---	11,142	---	---	---	---	---	---	---	---
Water [0]	27,665	20,038	7,627	494	848	7,273	---	---	---	---	---	---	848	10,000
Total	53,202	36,103	17,099	2,164	848	18,415	---	---	---	---	---	---	848	10,000
Vadnais Heights														
Sewer Utility	1,833,833	1,698,053	135,780	136,347	---	272,127	---	---	---	400,000	695,607	---	---	---
Surface Water Management	420,485	614,586	(194,101)	26,654	---	(167,447)	---	---	---	50,000	1,001	---	---	---
Water Utility	1,410,708	937,903	472,805	138,008	---	610,813	---	---	---	50,000	109,084	---	---	---

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**Failed to meet reporting requirements.

***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, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	3,665,026	3,250,542	414,484	301,009	---	715,493	---	---	---	500,000	805,692	---	---	---
Vergas														
Liquor	590,936	541,471	49,465	3,016	---	52,481	---	---	---	10,000	---	---	---	---
Sewer	86,749	90,540	(3,791)	2,594	5,787	(6,984)	---	---	---	---	10,100	---	5,787	21,000
Water	99,664	107,043	(7,379)	2,438	3,858	(8,799)	---	---	---	---	10,100	---	3,858	14,000
Total	777,349	739,054	38,295	8,048	9,645	36,698	---	---	---	10,000	20,200	---	9,645	35,000
Vermillion														
Sewer	58,927	106,442	(47,515)	191	---	(47,324)	---	---	---	---	---	---	---	---
Water	51,810	80,744	(28,934)	107	---	(28,827)	---	---	---	---	---	---	---	---
Total	110,737	187,186	(76,449)	298	---	(76,151)	---	---	---	---	---	---	---	---
Verndale														
Liquor [34]	264,046	268,722	(4,676)	404	687	(4,959)	---	---	259	---	---	---	---	---
Sewer	109,500	160,513	(51,013)	35,379	46,747	(62,381)	---	---	187	---	---	---	46,747	41,512
Water	109,203	105,934	3,269	15,236	3,410	15,095	---	---	2,481	5,000	---	---	3,410	24,785
Total	482,749	535,169	(52,420)	51,019	50,844	(52,245)	---	---	2,927	5,000	---	---	50,157	66,297
Vernon Center														
Sanitation	27,130	25,933	1,197	---	---	1,197	---	---	---	---	---	---	---	---
Sewer	90,146	78,319	11,827	29,431	13,710	27,548	24,226	---	---	(16,274)	8,892	---	13,710	32,000
Water	118,732	111,752	6,980	11,804	36,051	(17,267)	---	---	---	(27,318)	51,421	---	36,051	69,000
Total	236,008	216,004	20,004	41,235	49,761	11,478	24,226	---	---	(43,592)	60,313	---	49,761	101,000
Vesta														
Garbage	18,324	18,376	(52)	---	---	(52)	---	---	---	---	---	---	---	---
Liquor [32]	---	---	---	---	5,337	(5,337)	---	---	---	---	---	---	61	1,360
Wastewater	35,714	40,156	(4,442)	282	---	(4,160)	---	---	---	---	12,400	---	---	---
Water	108,978	89,059	19,919	127,349	20,598	126,670	---	129,566	---	(7,750)	115,685	---	20,598	12,000
Total	163,016	147,591	15,425	127,631	25,935	117,121	---	129,566	---	(7,750)	128,085	---	20,659	13,360
Victoria														
Sewer	1,002,240	1,424,767	(422,527)	36,982	2,927	(388,472)	---	---	---	---	13,385	---	2,927	28,618

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer	297,028	403,801	(106,773)	4,297	---	(102,476)	---	---	---	---	218,308	---	---	---
Water	1,362,898	1,333,570	29,328	38,475	128,805	(61,002)	---	---	---	---	307,805	---	128,805	675,000
Total	2,662,166	3,162,138	(499,972)	79,754	131,732	(551,950)	---	---	---	---	539,498	---	131,732	703,618
Viking														
Garbage	9,290	7,498	1,792	---	---	1,792	---	---	---	---	---	---	---	---
Sanitary Sewer	36,339	97,080	(60,741)	2,159	11,560	(70,142)	---	2,159	---	---	2,599	---	11,560	10,000
Water	6,088	6,200	(112)	---	---	(112)	---	---	---	---	---	---	---	---
Total	51,717	110,778	(59,061)	2,159	11,560	(68,462)	---	2,159	---	---	2,599	---	11,560	10,000
Villard														
Economic Development Authority	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	131,239	121,865	9,374	8	36,506	(27,124)	---	---	---	---	---	---	36,506	15,000
Total	131,239	121,865	9,374	8	36,506	(27,124)	---	---	---	---	---	---	36,506	15,000
Virginia														
Clinic Facility Capital Lease	1,346,809	522,387	824,422	43,314	559,100	308,636	---	---	---	---	---	---	559,100	254,083
Electric	13,286,883	12,342,442	944,441	69,600,232	40,405	70,504,268	---	---	---	---	1,511,481	---	40,405	44,426
Gas	3,354,557	2,530,948	823,609	1,241	34,241	790,609	---	---	---	---	1,232,726	---	34,241	140,955
Golf Course	307,937	540,707	(232,770)	12,756	---	(220,014)	---	---	---	---	73,437	---	---	---
Hospital	497,708	897,045	(399,337)	3,389	315,194	(711,142)	---	---	---	---	---	---	29,632	455,000
Sewer	2,395,698	2,006,596	389,102	(32,641)	176,256	180,205	---	---	151,290	3,081,241	87,189	---	176,256	776,000
Solid Waste Disposal	1,500,101	1,347,602	152,499	27,623	---	180,122	---	---	---	---	257,111	---	---	---
Steam	4,572,860	8,320,431	(3,747,571)	2,117	356	(3,745,810)	---	---	---	---	474,510	---	356	265,496
Washington Manor	687,931	575,991	111,940	422	32,742	79,620	---	---	---	---	49,392	---	32,742	230,000
Water	1,532,387	1,633,979	(101,592)	62,173	48,777	(88,196)	---	---	---	---	184,905	---	48,777	498,488
Total	29,482,871	30,718,128	(1,235,257)	69,720,626	1,207,071	67,278,298	---	---	151,290	3,081,241	3,870,751	---	921,509	2,664,448
Wabasha														
Sewer	794,432	719,190	75,242	6,255	34,076	47,421	---	---	---	27,500	37,263	---	34,076	405,600
Water	385,564	330,303	55,261	10,308	12,159	53,410	---	---	---	27,500	---	---	12,159	59,400
Total	1,179,996	1,049,493	130,503	16,563	46,235	100,831	---	---	---	55,000	37,263	---	46,235	465,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers*****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Wabasso														
Garbage	30,737	62,135	(31,398)	2,912	---	(28,486)	---	---	---	---	---	---	---	---
Sewer	165,696	102,168	63,528	5,009	11,404	57,133	---	---	---	38,430	11,126	---	11,094	36,609
Water	150,407	188,365	(37,958)	33,796	51,635	(55,797)	---	---	---	(9,930)	---	---	51,635	31,392
Total	346,840	352,668	(5,828)	41,717	63,039	(27,150)	---	---	---	28,500	11,126	---	62,729	68,001
Waconia														
Sewer	1,928,434	2,386,510	(458,076)	32,858	82,264	(507,482)	---	---	---	128,431	379,774	265,592	81,926	405,000
Storm Water	754,286	1,341,890	(587,604)	109,423	39,683	(517,864)	---	---	---	(313,766)	684,448	---	39,683	181,500
Street Light Utility	252,786	237,420	15,366	1,925	---	17,291	---	---	---	---	---	---	---	---
Water	1,485,469	1,773,076	(287,607)	91,898	124,450	(320,159)	---	---	9,385	269,142	101,621	265,592	124,112	613,500
Total	4,420,975	5,738,896	(1,317,921)	236,104	246,397	(1,328,214)	---	---	9,385	83,807	1,165,843	531,184	245,721	1,200,000
Wadena														
Commercial Apartments [13][29]	93,847	110,785	(16,938)	1,016	---	(15,922)	---	---	---	---	---	---	---	---
Electric	5,849,982	4,996,509	853,473	44,082	58,685	838,870	---	---	---	296,642	1,751,616	995,000	34,338	---
Fair Oaks Apartments [13][29]	154,238	37,126	117,112	2,372	78,593	40,891	---	---	---	(3,973)	---	---	78,593	75,000
Golf	354,015	416,019	(62,004)	480	2,748	(64,272)	---	---	---	(47,700)	30,017	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	216,097	300,294	(84,197)	212,739	19,257	109,285	---	---	---	(25,708)	---	---	19,257	186,596
Humphrey Manor West Owned Public Housing [13][29]	223,674	451,108	(227,434)	118,607	---	(108,827)	---	---	---	25,708	3,693	---	---	---
Liquor	2,143,932	1,922,439	221,493	5,538	---	227,031	---	---	---	167,700	39,857	---	---	---
Section 8 [13][29]	140	291,972	(291,832)	288,662	---	(3,170)	---	---	---	---	---	---	---	---
Sewer	875,421	1,040,432	(165,011)	223,602	77,394	(18,803)	---	---	---	(676,035)	102,810	71,105	77,394	460,000
Thelen Building [13][29]	---	601	(601)	1,265	---	664	---	---	---	---	---	---	---	---
Water	733,297	590,752	142,545	212,922	51,604	303,863	---	---	---	(605,853)	30,607	64,224	51,604	403,000
Wellness Center	631,251	974,975	(343,724)	2,367	---	(341,357)	---	---	---	(201,030)	61,031	---	---	---
Total	11,275,894	11,133,012	142,882	1,113,652	288,281	968,253	---	---	---	(1,070,249)	2,019,631	1,130,329	261,186	1,124,596
Wahkon														
Sewer [0]	213,101	127,822	85,279	53,023	15,628	122,674	---	---	---	15,000	---	---	15,628	70,000
Total	213,101	127,822	85,279	53,023	15,628	122,674	---	---	---	15,000	---	---	15,628	70,000

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Waite Park														
Sewer	1,651,216	1,732,022	(80,806)	27,072	---	(53,734)	---	---	---	---	---	---	---	---
Storm Water	48,632	28,651	19,981	886	---	20,867	---	---	---	---	---	---	---	---
Water	1,921,921	1,555,093	366,828	24,753	62,021	329,560	---	---	---	---	148,880	---	62,021	370,000
Total	3,621,769	3,315,766	306,003	52,711	62,021	296,693	---	---	---	---	148,880	---	62,021	370,000
Waldorf														
Sewer [0]	64,426	14,829	49,597	---	---	49,597	---	---	---	(200,000)	253,579	---	---	---
Water [0]	64,518	15,443	49,075	---	---	49,075	---	---	---	---	40,502	---	---	---
Total	128,944	30,272	98,672	---	---	98,672	---	---	---	(200,000)	294,081	---	---	---
Walker														
Deputy Registrar	2,193,289	2,176,445	16,844	138	---	16,982	---	---	---	50,000	---	---	---	---
Liquor	1,015,527	948,725	66,802	1,642	---	68,444	---	---	---	74,131	---	---	---	---
Sewer	312,994	343,902	(30,908)	3,649	---	(27,259)	---	---	---	---	---	---	---	---
Storm Water	8,219	179	8,040	---	---	8,040	---	---	---	---	---	---	---	---
Water	318,196	277,404	40,792	1,219	3,358	38,653	---	---	---	---	---	---	3,358	112,000
Total	3,848,225	3,746,655	101,570	6,648	3,358	104,860	---	---	---	124,131	---	---	3,358	112,000
Walnut Grove														
Garbage	42,051	40,028	2,023	20	---	2,043	---	---	---	---	---	---	---	---
Liquor	455,588	474,636	(19,048)	3,071	---	(15,977)	---	---	---	---	1,386	---	---	---
Senior Housing	680,665	643,447	37,218	82	68,260	(30,960)	---	---	---	---	6,760	2,100,000	68,260	2,175,000
Sewer	154,715	142,322	12,393	949	9,121	4,221	---	---	---	(19,157)	---	---	9,121	18,700
Storm Water	60,959	39,705	21,254	1,324	21,145	1,433	---	---	---	(27,285)	---	---	21,145	43,350
Water	115,876	83,364	32,512	632	11,194	21,950	---	---	---	(11,610)	---	---	11,194	22,950
Total	1,509,854	1,423,502	86,352	6,078	109,720	(17,290)	---	---	---	(58,052)	8,146	2,100,000	109,720	2,260,000
Walters*														
Sewer [0]	20,323	8,802	11,521	---	---	11,521	---	---	---	---	---	---	---	9,347
Water [0]	9,583	7,929	1,654	26	1,470	210	---	---	---	---	---	---	---	---
Total	29,906	16,731	13,175	26	1,470	11,731	---	---	---	---	---	---	---	9,347

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Waltham														
Sewer	20,634	36,797	(16,163)	5	2,938	(19,096)	---	---	---	(22,238)	---	---	2,938	16,000
Waste Removal	9,876	9,078	798	---	---	798	---	---	---	---	---	---	---	---
Water	45,359	51,665	(6,306)	12,217	13,815	(7,904)	---	---	---	3,300	---	---	13,815	10,000
Total	75,869	97,540	(21,671)	12,222	16,753	(26,202)	---	---	---	(18,938)	---	---	16,753	26,000
Wanamingo														
Medical Center	54,926	27,579	27,347	8,377	19,013	16,711	8,377	---	---	---	---	10,067	19,013	22,000
Sanitation	74,031	66,717	7,314	---	---	7,314	---	---	---	---	---	---	---	---
Wastewater	249,272	242,577	6,695	310	---	7,005	---	---	---	---	893	---	---	---
Water	274,195	233,331	40,864	4,608	10,414	35,058	---	---	---	---	2,040	---	10,414	146,000
Total	652,424	570,204	82,220	13,295	29,427	66,088	8,377	---	---	---	2,933	10,067	29,427	168,000
Wanda														
Refuse or Garbage Collection	5,331	4,922	409	---	---	409	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	10,054	15,282	(5,228)	---	---	(5,228)	---	---	---	(5,964)	---	---	---	---
Water [0]	8,647	10,873	(2,226)	---	---	(2,226)	---	---	---	(3,599)	---	---	---	---
Total	24,032	31,077	(7,045)	---	---	(7,045)	---	---	---	(9,563)	---	---	---	---
Warba														
Water and Sewer [0]	45,323	47,083	(1,760)	---	---	(1,760)	---	---	---	---	---	---	---	---
Total	45,323	47,083	(1,760)	---	---	(1,760)	---	---	---	---	---	---	---	---
Warren														
Assisted Living	925,539	789,271	136,268	30,579	57	166,790	---	---	---	---	---	---	57	---
Electric	2,145,521	2,070,552	74,969	39,873	---	114,842	---	---	993	25,000	---	---	---	---
Gas Distribution	818,393	772,215	46,178	1,992	---	48,170	---	---	---	94,816	---	---	---	---
Housing	8,700	8,359	341	36	3,017	(2,640)	---	---	36	---	---	---	3,017	3,059
Long-Term Care	3,663,498	4,574,000	(910,502)	145	44,404	(954,761)	---	---	---	---	47,218	---	44,404	---
Mosquito Control	42,550	20,819	21,731	---	41	21,690	---	---	---	---	---	---	---	---
Sanitation	312,203	314,300	(2,097)	761	3,409	(4,745)	---	---	761	3,254	---	200,000	1,415	---
Sewer	224,049	271,270	(47,221)	1,700	12,622	(58,143)	---	---	13	17,367	62,831	39,845	12,622	72,200

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Warren Economic Development Authority [29]	444,600	717,913	(273,313)	11,460	121,499	(383,352)	10,168	---	138	---	2,282	---	121,499	86,728
Water	434,459	354,725	79,734	3,257	25,729	57,262	---	---	330	15,141	66,406	79,611	---	177,900
Total	9,019,512	9,893,424	(873,912)	89,803	210,778	(994,887)	10,168	---	2,271	155,578	178,737	319,456	183,014	339,887
Warroad														
Electric Utility	5,072,575	4,756,002	316,573	---	---	316,573	---	---	---	270,000	---	---	---	---
Liquor	1,811,546	1,687,299	124,247	---	---	124,247	---	---	---	85,000	7,481	---	---	---
Wastewater Utility	437,532	379,623	57,909	3,601	13,580	47,930	---	---	---	(73,940)	146,799	---	13,580	60,000
Water Utility	331,306	279,517	51,789	---	---	51,789	---	---	---	---	224,843	---	---	---
Total	7,652,959	7,102,441	550,518	3,601	13,580	540,539	---	---	---	281,060	379,123	---	13,580	60,000
Waseca														
Electric	7,469,642	6,591,433	878,209	34,313	9,931	902,591	---	---	7,960	428,000	305,146	---	3,762	---
Housing and Redevelopment Authority [29]	265,226	402,875	(137,649)	56,528	---	(81,121)	---	69,683	---	---	19,030	---	---	---
Sanitary Sewer	2,496,771	1,857,951	638,820	15,871	190,896	463,795	---	---	---	(64,924)	1,038,283	3,046,021	183,634	509,089
Surface Water	207,963	206,513	1,450	2,084	---	3,534	---	---	---	6,400	---	---	---	---
Water	1,466,858	1,132,052	334,806	10,465	6,137	339,134	---	---	---	27,250	1,075,745	2,139,317	5,437	3,911
Total	11,906,460	10,190,824	1,715,636	119,261	206,964	1,627,933	---	69,683	7,960	396,726	2,438,204	5,185,338	192,833	513,000
Watertown														
Sewer	790,927	607,385	183,542	173,680	1,917	355,305	---	---	---	335,616	---	---	1,917	100,000
Storm Water	58,376	58,139	237	3,462	3,349	350	---	---	---	50,000	---	---	---	---
Water	803,211	465,761	337,450	30,144	21,304	346,290	---	---	---	654,201	---	---	21,304	153,000
Total	1,652,514	1,131,285	521,229	207,286	26,570	701,945	---	---	---	1,039,817	---	---	23,221	253,000
Waterville														
Refuse	2,843	4,925	(2,082)	1,285	---	(797)	---	---	---	---	---	---	---	---
Sewer Utility	442,176	423,750	18,426	16,229	59,863	(25,208)	---	---	495,902	3,053	906,711	408,165	59,863	217,000
Water Utility	310,439	341,027	(30,588)	12,719	94,092	(111,961)	---	---	---	3,054	2,059	---	94,092	193,000
Total	755,458	769,702	(14,244)	30,233	153,955	(137,966)	---	---	495,902	6,107	908,770	408,165	153,955	410,000
Watkins														
Sewer	211,282	231,340	(20,058)	8,403	9,358	(21,013)	---	---	---	---	---	---	9,358	92,000

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**Failed to meet reporting requirements.

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	217,474	183,749	33,725	4,367	6,748	31,344	---	---	---	---	---	---	6,748	78,000
Total	428,756	415,089	13,667	12,770	16,106	10,331	---	---	---	---	---	---	16,106	170,000
Watson														
Sewer	73,647	103,146	(29,499)	432	27,965	(57,032)	---	---	---	---	3,645	---	27,965	9,000
Water	67,730	94,338	(26,608)	178	17,933	(44,363)	---	---	---	---	4,800	---	17,933	16,000
Total	141,377	197,484	(56,107)	610	45,898	(101,395)	---	---	---	---	8,445	---	45,898	25,000
Waubun														
Sewer	31,846	23,094	8,752	3,143	75	11,820	---	---	---	---	353,492	414,037	75	5,000
Water	81,609	57,964	23,645	601,146	39,890	584,901	---	600,000	---	---	1,043,692	745,362	39,890	31,000
Total	113,455	81,058	32,397	604,289	39,965	596,721	---	600,000	---	---	1,397,184	1,159,399	39,965	36,000
Waverly														
Liquor	829,050	835,509	(6,459)	---	181	(6,640)	---	---	---	---	---	---	181	12,561
Refuse and Recycling	112,866	112,616	250	3,827	---	4,077	---	---	---	---	---	---	---	---
Sewer	738,602	590,758	147,844	119,171	27,041	239,974	118,708	---	---	---	---	219,403	27,041	167,150
Storm Sewer	35,450	55,062	(19,612)	13,197	7,785	(14,200)	13,197	---	---	---	12,850	219,403	7,785	23,750
Water	470,395	196,687	273,708	29,494	150,919	152,283	---	---	---	---	1,417,126	1,815,000	150,880	192,100
Total	2,186,363	1,790,632	395,731	165,689	185,926	375,494	131,905	---	---	---	1,429,976	2,253,806	185,887	395,561
Wayzata														
Licensing	544,247	445,935	98,312	2,902	---	101,214	---	---	---	164,389	---	---	---	---
Liquor	6,395,736	5,835,104	560,632	36,383	117,945	479,070	---	---	---	318,953	16,679	---	120,145	110,000
Sewer	1,026,386	1,055,052	(28,666)	8,027	10,580	(31,219)	---	---	---	77,900	---	---	10,580	35,000
Solid Waste	347,048	358,758	(11,710)	19,491	---	7,781	---	---	---	---	---	---	---	---
Storm Water	294,936	628,207	(333,271)	5,906	---	(327,365)	---	---	---	120,575	---	---	---	---
Water	820,062	904,319	(84,257)	109,637	113,010	(87,630)	---	---	---	340,800	---	---	113,010	265,000
Total	9,428,415	9,227,375	201,040	182,346	241,535	141,851	---	---	---	1,022,617	16,679	---	243,735	410,000
Welcome														
Sewer	141,294	151,716	(10,422)	48,472	5,427	32,623	44,951	---	---	14,042	4,274	---	5,427	37,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	139,161	77,944	61,217	14,733	4,362	71,588	11,949	---	---	14,042	521,510	255,315	4,362	18,200
Total	280,455	229,660	50,795	63,205	9,789	104,211	56,900	---	---	28,084	525,784	255,315	9,789	55,200
Wells														
Broadway Apartments [29]	114,135	204,927	(90,792)	125,180	---	34,388	---	---	---	76,082	6,246	---	---	---
Electric Utility	3,092,713	2,933,265	159,448	12,718	1,181	170,985	---	---	---	99,996	39,445	---	---	---
Liquor	771,604	780,840	(9,236)	10,248	---	1,012	---	---	464	(7,000)	5,001	---	---	---
Park Place Apartments [29]	34,355	23,022	11,333	274	4,645	6,962	---	---	---	(76,082)	---	---	4,645	84,130
Sewer Utility	531,669	441,759	89,910	6,529	110,002	(13,563)	---	---	---	---	417,901	335,395	29,193	124,961
Storm Water Utility	104,047	7,204	96,843	641	8,748	88,736	---	---	---	---	540,371	540,371	8,748	---
Water Utility	407,649	298,715	108,934	786	31,474	78,246	---	---	---	---	535,088	381,734	25,314	62,039
Total	5,056,172	4,689,732	366,440	156,376	156,050	366,766	---	---	464	92,996	1,544,052	1,257,500	67,900	271,130
Wendell														
Refuse or Garbage Collection [0]	16,949	13,363	3,586	---	---	3,586	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	16,496	17,045	(549)	---	---	(549)	---	---	---	---	---	---	---	---
Water [0]	48,574	27,973	20,601	---	12,303	8,298	---	---	---	---	---	---	12,303	9,000
Total	82,019	58,381	23,638	---	12,303	11,335	---	---	---	---	---	---	12,303	9,000
West Concord														
Liquor	243,591	286,959	(43,368)	7,046	---	(36,322)	---	---	---	---	---	---	---	---
Sewer	245,159	282,033	(36,874)	87,466	11,013	39,579	76,559	---	---	---	5,945	---	11,013	130,934
Storm Sewer	25,288	14,010	11,278	2,739	11,145	2,872	---	---	---	---	24,254	---	11,145	---
Water	120,867	109,383	11,484	45,334	40,203	16,615	45,577	---	---	---	61,120	---	40,203	35,000
Total	634,905	692,385	(57,480)	142,585	62,361	22,744	122,136	---	---	---	91,319	---	62,361	165,934
West Saint Paul														
Arena	257,373	402,459	(145,086)	104,418	---	(40,668)	---	---	---	---	---	---	---	---
Golf Course	---	18,677	(18,677)	5,051	---	(13,626)	---	---	---	---	---	---	---	---
Pool	1,920	80,738	(78,818)	152,951	---	74,133	152,146	---	---	---	---	---	---	---
Regional Athletic Center	755,471	653,339	102,132	350,792	99,280	353,644	331,084	---	---	50,000	---	---	99,280	210,000
Sanitary Sewer	3,959,106	3,356,593	602,513	79,521	103,061	578,973	---	---	---	762,620	195,785	---	103,061	509,000

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer	465,700	343,271	122,429	12,430	89,056	45,803	---	---	---	376,380	---	---	20,431	56,000
Total	5,439,570	4,855,077	584,493	705,163	291,397	998,259	483,230	---	---	1,189,000	195,785	---	222,772	775,000
Westbrook														
Ambulance	170,508	186,460	(15,952)	16,117	---	165	---	---	---	---	5,120	---	---	---
Cable Television	80,546	94,882	(14,336)	196	---	(14,140)	---	---	21	---	---	---	---	---
Electric Utility	854,798	777,523	77,275	105,500	---	182,775	---	---	1,513	27,500	119,316	---	---	---
Natural Gas	385,450	344,151	41,299	344	---	41,643	---	---	344	---	---	---	---	---
Sewer and Lagoon	122,887	118,566	4,321	9,916	---	14,237	---	---	122	30,000	40,295	---	---	---
Sewer Utility	13,793	6,524	7,269	24	---	7,293	---	---	24	---	---	---	---	---
Water Utility	165,030	133,488	31,542	3,841	---	35,383	---	---	211	---	---	---	---	---
Total	1,793,012	1,661,594	131,418	135,938	---	267,356	---	---	2,235	57,500	164,731	---	---	---
Whalan														
Electric and Garbage [0][17]	59,656	51,076	8,580	26	---	8,606	---	---	---	(26)	---	---	---	---
Total	59,656	51,076	8,580	26	---	8,606	---	---	---	(26)	---	---	---	---
Wheaton														
Garbage	215,451	217,475	(2,024)	---	5,378	(7,402)	---	---	---	---	---	---	5,378	32,000
Sewer	333,963	464,622	(130,659)	---	42,539	(173,198)	---	---	---	---	---	---	42,539	290,000
Water	228,102	118,381	109,721	---	12,093	97,628	---	---	---	---	1,781,459	1,780,680	12,093	79,000
Total	777,516	800,478	(22,962)	---	60,010	(82,972)	---	---	---	---	1,781,459	1,780,680	60,010	401,000
White Bear Lake														
Ambulance	1,617,467	1,892,708	(275,241)	671	---	(274,570)	---	---	---	254,000	---	---	---	---
License Bureau	972,005	855,380	116,625	568	---	117,193	---	---	---	231,700	---	---	---	---
Pioneer Manor	387,105	265,575	121,530	3,331	---	124,861	---	---	---	160,000	22,180	---	---	---
Refuse	1,345,304	1,292,771	52,533	60,928	---	113,461	---	---	---	109,000	---	---	---	---
Sewer	3,137,600	2,716,422	421,178	203	---	421,381	---	---	---	306,400	5,048	---	---	---
Water	1,626,814	1,531,286	95,528	20,681	---	116,209	---	---	---	(4,180)	---	---	---	---
Total	9,086,295	8,554,142	532,153	86,382	---	618,535	---	---	---	1,056,920	27,228	---	---	---

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**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Wilder														
Water [0]	12,169	3,281	8,888	---	900	7,988	---	---	---	(20,000)	24,935	---	900	5,000
Total	12,169	3,281	8,888	---	900	7,988	---	---	---	(20,000)	24,935	---	900	5,000
Willernie														
Refuse	47,312	36,203	11,109	1,958	---	13,067	---	---	---	---	---	---	---	---
Sewer	53,498	60,924	(7,426)	---	---	(7,426)	---	---	---	---	---	---	---	---
Water	99,938	64,005	35,933	---	---	35,933	---	---	---	---	---	---	---	---
Total	200,748	161,132	39,616	1,958	---	41,574	---	---	---	---	---	---	---	---
Williams														
Sewer	57,565	89,186	(31,621)	6,221	6,170	(31,570)	---	---	381	---	---	---	6,170	52,545
Total	57,565	89,186	(31,621)	6,221	6,170	(31,570)	---	---	381	---	---	---	6,170	52,545
Willmar														
Electric [29]	32,812,689	24,892,726	7,919,963	491,780	247,218	8,164,525	---	---	---	2,136,842	5,112,982	---	247,078	575,000
Heat [29]	809,449	473,150	336,299	31,898	---	368,197	---	---	---	---	---	---	---	---
Rice Memorial Hospital [29] [36]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waste Treatment Plant	9,993,551	4,799,751	5,193,800	138,963	1,917,992	3,414,771	---	---	---	434,738	1,661,008	1,273,155	1,917,992	2,953,461
Water [29]	2,680,687	1,815,624	865,063	45,568	88,591	822,040	---	---	---	---	---	---	---	---
Total	46,296,376	31,981,251	14,315,125	708,209	2,253,801	12,769,533	---	---	---	2,571,580	6,773,990	1,273,155	2,165,070	3,528,461
Willow River														
Sewer [0]	64,974	24,642	40,332	3,917	19,058	25,191	---	---	790,713	---	799,045	250,000	19,058	17,000
Water	48,242	30,366	17,876	14,700	12,146	20,430	---	---	---	---	---	---	3,146	9,000
Total	113,216	55,008	58,208	18,617	31,204	45,621	---	---	790,713	---	799,045	250,000	22,204	26,000
Wilmont														
Refuse	35,364	29,743	5,621	89	---	5,710	---	---	---	---	---	---	---	---
Sewer	51,034	47,317	3,717	1,757	---	5,474	---	---	---	---	1,679	---	---	---
Water	76,371	84,266	(7,895)	192	5,804	(13,507)	---	---	---	---	---	---	5,804	23,000
Total	162,769	161,326	1,443	2,038	5,804	(2,323)	---	---	---	---	1,679	---	5,804	23,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Windom														
Arena	108,480	377,612	(269,132)	793,651	38,436	486,083	302,925	---	---	(10,952)	1,515,628	1,142,962	38,436	---
Electric	6,720,450	5,789,529	930,921	59,790	---	990,711	---	---	---	193,968	1,387,360	---	---	---
Liquor	2,059,477	1,900,163	159,314	6,820	---	166,134	---	---	---	100,000	---	---	---	---
Multi-Purpose Center	89,451	298,532	(209,081)	279,870	---	70,789	274,130	---	---	---	39,315	---	---	---
River Bluff Townhomes	93,291	96,254	(2,963)	---	6,546	(9,509)	---	---	---	---	---	---	6,546	19,796
Telecom	2,895,983	2,393,248	502,735	16,444	332,492	186,687	---	---	---	2,250	313,970	---	332,492	490,000
Wastewater	5,494,330	1,236,692	4,257,638	1,641,940	102,218	5,797,360	---	---	---	23,897	1,893,053	---	102,218	240,100
Water	1,119,869	987,069	132,800	11,947	59,779	84,968	---	---	---	21,660	5,671	---	59,779	219,900
Windom Area Hospital [33]	18,204,215	17,729,871	474,344	95,616	180,222	389,738	---	---	---	---	1,302,410	---	180,190	220,000
Windom Area Hospital Foundation [29][33]	49,077	50	49,027	27,347	---	76,374	---	---	---	---	---	---	---	---
Total	36,834,623	30,809,020	6,025,603	2,933,425	719,693	8,239,335	577,055	---	---	330,823	6,457,407	1,142,962	719,661	1,189,796
Winger														
Sewer	21,390	24,607	(3,217)	74	---	(3,143)	---	---	74	---	---	---	---	---
Water	38,310	31,372	6,938	162,054	---	168,992	---	161,980	74	---	144,513	899,920	---	---
Total	59,700	55,979	3,721	162,128	---	165,849	---	161,980	148	---	144,513	899,920	---	---
Winnebago														
Duplex	3,150	40,683	(37,533)	101,446	---	63,913	---	---	---	---	---	---	---	---
Garbage	102,493	105,258	(2,765)	---	---	(2,765)	---	---	---	---	---	---	---	---
Recycling	23,970	25,497	(1,527)	6,638	---	5,111	---	---	6,638	---	---	---	---	---
Sewer Utility	567,745	590,632	(22,887)	7,946	36,483	(51,424)	---	---	---	51,103	---	---	36,483	203,854
Storm Water	34,116	23,731	10,385	3	2,615	7,773	---	---	---	30,593	---	---	2,615	10,874
Water Utility	335,956	268,329	67,627	2,509	7,688	62,448	---	---	---	50,701	80,463	---	7,688	117,272
Total	1,067,430	1,054,130	13,300	118,542	46,786	85,056	---	---	6,638	132,397	80,463	---	46,786	332,000
Winona														
Airport	30,422	936,623	(906,201)	520,170	15,786	(401,817)	164,747	---	159,047	---	22,208	---	13,988	110,000
Inspections	566,162	436,662	129,500	15,140	---	144,640	---	---	---	68,150	16,497	---	---	---
Library	22,574	1,029,399	(1,006,825)	1,105,581	---	98,756	466,613	1,920	389,600	---	115,616	---	---	---
Public Transportation	266,270	931,667	(665,397)	810,823	---	145,426	---	175,987	622,108	---	132,156	---	---	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Recreation	508,537	2,045,707	(1,537,170)	1,350,067	---	(187,103)	552,695	---	690,000	(27,342)	---	---	---	---
Sanitary Sewer	3,203,327	3,492,967	(289,640)	228,323	123,641	(184,958)	---	---	---	---	2,611,391	---	121,012	330,000
Storm Sewer	380,775	239,978	140,797	21,434	---	162,231	---	---	---	61,000	---	---	---	---
Water	3,538,412	2,527,230	1,011,182	183,695	11,637	1,183,240	---	---	---	---	474,410	---	7,358	335,000
Total	8,516,479	11,640,233	(3,123,754)	4,235,233	151,064	960,415	1,184,055	177,907	1,860,755	101,808	3,372,278	---	142,358	775,000
Winsted														
Sewer	683,372	534,496	148,876	1,298,950	137,458	1,310,368	---	---	1,298,725	5,000	2,983,955	391,500	137,458	202,500
Water	356,660	366,870	(10,210)	1,131	12,430	(21,509)	---	---	---	12,000	1,124,812	1,108,365	12,430	58,500
Total	1,040,032	901,366	138,666	1,300,081	149,888	1,288,859	---	---	1,298,725	17,000	4,108,767	1,499,865	149,888	261,000
Winthrop														
Electric	1,767,592	1,739,827	27,765	3,380	17,759	13,386	---	---	---	(3,010)	2,750	---	17,759	85,000
Garbage	137,675	96,807	40,868	---	---	40,868	---	---	---	3,010	---	---	---	---
Sewer	250,580	195,982	54,598	2,333	26,033	30,898	---	---	---	(3,103)	47,823	---	26,033	66,112
Water	385,461	336,164	49,297	2,248	11,732	39,813	---	---	---	(9,164)	16,670	---	11,732	17,360
Total	2,541,308	2,368,780	172,528	7,961	55,524	124,965	---	---	---	(12,267)	67,243	---	55,524	168,472
Winton														
Sewage Collection and Disposal [0]	14,852	22,700	(7,848)	---	---	(7,848)	---	---	---	(3,000)	1,457	---	---	---
Water [0]	16,635	26,318	(9,683)	---	---	(9,683)	---	---	---	(3,000)	---	---	---	---
Total	31,487	49,018	(17,531)	---	---	(17,531)	---	---	---	(6,000)	1,457	---	---	---
Wolf Lake														
Liquor	384,302	401,163	(16,861)	3,386	---	(13,475)	---	---	349	---	---	---	---	---
Sewer	23,041	60,316	(37,275)	21	---	(37,254)	---	---	---	---	---	---	---	---
Total	407,343	461,479	(54,136)	3,407	---	(50,729)	---	---	349	---	---	---	---	---
Wolverton														
Garbage [0]	14,016	10,091	3,925	---	---	3,925	---	---	---	---	---	---	---	---
Sewer	32,719	27,249	5,470	---	2,025	3,445	---	---	---	(3,555)	---	---	2,025	7,000
Water	37,623	30,924	6,699	---	---	6,699	---	---	---	---	---	---	---	---
Total	84,358	68,264	16,094	---	2,025	14,069	---	---	---	(3,555)	---	---	2,025	7,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Wood Lake														
Refuse	30,289	31,854	(1,565)	---	---	(1,565)	---	---	---	---	---	---	---	---
Sewer	117,802	72,184	45,618	331	18,718	27,231	---	---	---	(2,500)	1,350	---	18,718	20,000
Water	98,963	87,387	11,576	343	5,047	6,872	---	---	---	(2,500)	1,350	---	5,047	15,000
Total	247,054	191,425	55,629	674	23,765	32,538	---	---	---	(5,000)	2,700	---	23,765	35,000
Woodbury														
Golf Course Operations	1,365,965	1,321,121	44,844	23,536	513,336	(444,956)	---	---	2,267	---	1,717,813	---	---	---
HealthEast Sports Center	1,767,366	1,945,116	(177,750)	296,893	124,058	(4,915)	---	---	2,277	---	132,916	---	---	---
Sewer	7,298,650	6,725,627	573,023	121,037	103,527	590,533	---	---	4,157	2,093,053	2,901,303	---	---	---
Storm Water Utility	2,078,177	2,574,313	(496,136)	178,408	---	(317,728)	---	---	---	1,062,192	309,340	---	---	---
Street Light Utility	582,793	545,482	37,311	14,622	---	51,933	---	---	---	---	---	---	---	---
Water	4,953,305	5,311,608	(358,303)	209,354	876	(149,825)	---	---	9,382	2,124,253	1,760,026	---	---	---
Total	18,046,256	18,423,267	(377,011)	843,850	741,797	(274,958)	---	---	18,083	5,279,498	6,821,398	---	---	---
Woodland														
Sewer	42,485	39,853	2,632	885	132	3,385	---	---	---	---	---	---	132	36,369
Water	22,649	41,814	(19,165)	1,871	284	(17,578)	---	---	---	---	---	---	284	12,500
Total	65,134	81,667	(16,533)	2,756	416	(14,193)	---	---	---	---	---	---	416	48,869
Woodstock														
Garbage [0]	6,661	6,405	256	---	---	256	---	---	---	---	---	---	---	---
Sewer [0]	33,345	13,061	20,284	107	11,984	8,407	---	---	---	---	---	---	11,984	5,700
Water [0]	15,688	18,390	(2,702)	407	---	(2,295)	---	---	---	---	---	---	---	---
Total	55,694	37,856	17,838	514	11,984	6,368	---	---	---	---	---	---	11,984	5,700
Worthington														
Airport	177,333	756,291	(578,958)	100,658	---	(478,300)	3	701,350	136,521	---	811,357	---	---	---
Cable Television	127,788	127,788	---	---	---	---	---	---	---	---	---	---	---	---
Electric	20,613,652	19,322,979	1,290,673	252,758	---	1,543,431	---	---	---	523,880	1,054,988	---	---	---
Industrial Wastewater Facility	1,723,607	1,751,479	(27,872)	28,128	---	256	---	---	---	---	29,318	---	---	---
Liquor	4,135,970	3,849,827	286,143	10,204	43,194	253,153	---	---	---	225,000	1,454,751	---	30,255	---

*Data could not be fully verified.

**Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Municipal Wastewater	2,247,113	1,812,100	435,013	177,902	---	612,915	---	---	---	(11,017)	202,915	---	---	---
Storm Water Management	628,386	312,201	316,185	12,240	22,600	305,825	---	1,651,969	---	---	4,208,519	1,140,000	---	---
Street Lighting	285,611	55,762	229,849	6,108	---	235,957	---	---	---	134,400	---	---	---	---
Water	3,855,574	2,789,532	1,066,042	128,335	91,349	1,103,028	---	---	---	(11,017)	---	---	86,676	155,000
Total	33,795,034	30,777,959	3,017,075	716,333	157,143	3,576,265	3	2,353,319	136,521	861,246	7,761,848	1,140,000	116,931	155,000
Wrenshall														
Sewer	82,359	75,469	6,890	545	---	7,435	---	---	---	---	---	---	---	---
Water	86,606	68,282	18,324	57,499	12,849	62,974	24,585	---	59	---	8,122	---	12,849	60,000
Total	168,965	143,751	25,214	58,044	12,849	70,409	24,585	---	59	---	8,122	---	12,849	60,000
Wykoff														
Sewer	159,842	232,729	(72,887)	16,721	30,896	(87,062)	---	---	110	(23,300)	2,280	---	30,896	20,000
Water	100,548	36,684	63,864	804	5,500	59,168	---	---	109	---	2,280	---	5,500	41,000
Total	260,390	269,413	(9,023)	17,525	36,396	(27,894)	---	---	219	(23,300)	4,560	---	36,396	61,000
Wyoming														
Sewer	1,164,026	1,168,219	(4,193)	32,361	21,230	6,938	---	---	---	---	55,865	---	21,230	97,120
Surface Water	51,236	71,201	(19,965)	633	---	(19,332)	---	---	---	---	---	---	---	---
Water	547,230	556,960	(9,730)	162,806	68,116	84,960	150,000	---	---	---	---	---	68,116	152,880
Total	1,762,492	1,796,380	(33,888)	195,800	89,346	72,566	150,000	---	---	---	55,865	---	89,346	250,000
Zemple														
Sewer [0]	4,693	5,388	(695)	840	---	145	---	---	---	---	---	---	---	---
Total	4,693	5,388	(695)	840	---	145	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	958,179	905,149	53,030	67,429	50,064	70,395	18,446	---	---	25,000	281,448	---	50,064	366,000
Water	617,774	664,513	(46,739)	56,902	25,230	(15,067)	19,482	---	---	25,000	82,597	---	25,230	104,000
Total	1,575,953	1,569,662	6,291	124,331	75,294	55,328	37,928	---	---	50,000	364,045	---	75,294	470,000
Zumbro Falls														
Water and Sewer [0][3]	116,265	59,282	56,983	---	32,795	24,188	---	---	---	(794)	---	---	32,795	20,000
Total	116,265	59,282	56,983	---	32,795	24,188	---	---	---	(794)	---	---	32,795	20,000

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
Zumbrota														
Sewer	945,324	884,106	61,218	145,951	2,464	204,705	---	---	---	(190,670)	428,966	---	2,464	41,936
Water	566,243	518,480	47,763	21,522	6,922	62,363	---	---	---	(330,960)	373,595	---	2,233	38,064
Total	1,511,567	1,402,586	108,981	167,473	9,386	267,068	---	---	---	(521,630)	802,561	---	4,697	80,000
State Totals	\$4,084,776,971	\$3,772,733,720	\$312,043,251	\$384,587,825	\$162,288,250	\$534,342,826	\$36,137,020	\$54,806,254	\$61,323,891	\$172,007,591	\$727,644,954	\$432,856,720	\$110,912,639	\$448,528,141

*Data could not be fully verified.

**Failed to meet reporting requirements.

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

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

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ENTERPRISE FUND FOOTNOTES

- [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.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [12] The enterprise fund fiscal year-end is March 31.
- [13] The enterprise fund fiscal year-end is June 30.
- [14] The enterprise fund fiscal year-end is September 30.
- [15] The operations were shown in the special revenue funds - an enterprise fund treatment is required.
- [16] The 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.
- [21] The enterprise fund discontinued operations during the current year.
- [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.
- [27] The water utility operations include the recycling enterprise fund operations.
- [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.

ENTERPRISE FUND FOOTNOTES
(Continued)

- [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.
- [36] Ownership and authority for the enterprise fund were transferred to another governmental entity.

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.¹² 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.

¹²The 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:

<i>Fund Balance Reporting</i>			
<i>Classification</i>		<i>Definition</i>	<i>Examples</i>
Nonspendable		“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹³	<ul style="list-style-type: none">• Inventories,• Prepaid items,• Long-term receivables, and• Permanent principal of endowment funds.
Restricted		“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ul style="list-style-type: none">a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; orb. Imposed by law through constitutional provisions or enabling legislation.”¹⁴	<ul style="list-style-type: none">• Restricted by state statute,• Unspent bond proceeds,• Grants earned but not spent,• Debt covenants,• Taxes dedicated to a specific purpose, and• Revenues restricted by enabling legislation.
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹⁵	<ul style="list-style-type: none">• The governing board has decided to set aside \$1 million for a new city hall, and• Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁶	<ul style="list-style-type: none">• The governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000;• The governing body delegates the authority to assign fund balance to the finance officer;• The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and• Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹⁷	

¹³GASB Statement 54, ¶ 6

¹⁴GASB Statement 54, ¶ 8

¹⁵GASB Statement 54, ¶ 10

¹⁶GASB Statement 54, ¶ 13

¹⁷GASB Statement 54, ¶ 17

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GLOSSARY

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Glossary

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

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

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

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

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

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

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

COMMITTED FUND BALANCE - The fund balance amount 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.