State of Minnesota

Julie Blaha
State Auditor

Minnesota City Finances

2019 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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Minnesota City Finances

2019 Revenues, Expenditures, and Debt

For the Year Ended December 31, 2019

February 26, 2021

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State of Minnesota

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 850 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2019.[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, 2019, 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 2018 and 2019 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 2019 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.

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[1]There are 853 cities. The Cities of Boy River, Brookston, and Lowry failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698, and are not included in this report. Fourteen cities, Clearbrook, Dennison, Grand Meadow, Hallock, Hillman, Isle, Lake Saint Croix Beach, Leonidas, Norcross, Orono, Rutledge, Tower, Waite Park, and Warren, are included in the report, although they provided unverified financial data.

[2]City 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 2019, 342 of the 624 small cities (54.8 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled $6.24 billion in 2019, an increase of 6.7 percent over 2018 revenues. Total revenues of cities over 2,500 in population increased 7.1 percent, and revenues of cities under 2,500 in population increased 1.6 percent over the two-year period (pg. 5).

- In 2019, total expenditures of the governmental funds for all cities totaled $7.09 billion. This represents an increase of 7.2 percent over 2018. Total expenditures for cities over 2,500 in population increased 7.6 percent, while those under 2,500 in population increased 3.9 percent over the two-year period (pg. 5).

- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, public safety accounted for 26.9 percent of total expenditures, and streets and highways accounted for 23.4 percent of total expenditures. For small cities, streets and highways accounted for 25.9 percent of total expenditures, and public safety accounted for 21.2 percent (pg. 5).

- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2019, small cities carried long-term debt of $1.36 billion, or $3,805 per capita, compared to $8.07 billion, or $1,865 per capita, for large cities[4] (pg. 6).

- In 2019, unrestricted fund balances as a percent of current expenditures averaged 49.2 percent for large cities, compared to 112.3 percent for small cities (pg. 6).

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

- In 2019, cities over 2,500 in population, or large cities, had total governmental revenues of $5.75 billion. This represents an increase of 7.1 percent over 2018 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.8 percent of all large city revenues. Cities over 2,500 in population expended $6.49 billion to provide city services in 2019. This represents an increase of 7.6 percent over 2018 total governmental expenditures (pgs. 11-12).

- In 2019, cities under 2,500 in population, or small cities, had total governmental revenues of $496.7 million. This represents an increase of $7.6 million, or 1.6 percent, over 2018. Cities under 2,500 in population expended $600.4 million to provide city services. This represents an increase of 3.9 percent over 2018 total governmental expenditures (pgs. 18-19).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2010 to 2019, an examination of city revenues shows that, when adjusted for inflation, revenues increased 10.2 percent[5] (pg. 7).

- Between 2010 and 2019, actual revenues derived from property taxes grew 43.3 percent, compared to an increase of 20.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 50.4 percent, state grants increased 41.6 percent, and local grants increased 92.4 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.0 percent increase in property tax revenues, while intergovernmental revenues decreased 0.5 percent (pg. 7).

- In actual dollars, the proportion of total revenues derived from property taxes grew from 37.9 percent in 2010 to 40.5 percent in 2019. During this same time frame, revenues derived from intergovernmental sources decreased from 25.9 percent of total revenues to 23.4 percent (pg. 8).

Governmental Expenditures

- Between 2010 and 2019, an examination of city finances shows that, when adjusted for inflation, expenditures increased 8.5 percent over the ten-year period. Over the same period, actual total city expenditures grew from $5.38 billion to $7.09 billion. This represents an increase of 31.8 percent (pg. 9).

- Although inflation-adjusted total expenditures increased 8.5 percent over the ten-year period, a comparison of the two five-year periods of 2010 to 2014 and 2015 to 2019 reveals a significant reversal during the most recent period. From 2010 to 2014, inflation-adjusted total expenditures decreased 2.7 percent, while from 2015 to 2019, inflation-adjusted total expenditures increased 8.1 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 2010 as the base year (N.I.P.A. Table 1.1.9, November 25, 2020).

Comparison and Overview

2019 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled $6.24 billion in 2019, an increase of 6.7 percent over 2018 revenues. Total revenues of cities over 2,500 in population increased 7.1 percent, and revenues of cities under 2,500 in population increased 1.6 percent over the two-year period.

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 2019, intergovernmental revenues accounted for 33.9 percent of total revenues for small cities, compared to 22.5 percent for large cities. Among all cities, intergovernmental revenues accounted for 23.4 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 2019, tax revenue from all sources accounted for 51.8 percent of large city revenues, compared to 40.2 percent of small city revenues. Property taxes accounted for 40.8 percent of large city revenues, compared to 37.6 percent for small cities.

On a per capita basis, large cities had total revenues of $1,325, and small cities had total revenues of $1,286.

Expenditures

In 2019, total expenditures of the governmental funds for all cities totaled $7.09 billion. This represents an increase of 7.2 percent over 2018. Total expenditures for cities over 2,500 in population increased 7.6 percent, while those under 2,500 in population increased 3.9 percent in 2019.

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 (17.1 percent) and less to culture and recreation (8.4 percent) than cities over 2,500 (11.8 percent and 13.7 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, public safety accounted for 26.9 percent of total expenditures, and streets and highways accounted for 23.4 percent of total expenditures. For small cities, streets and highways accounted for 25.9 percent of total expenditures, and public safety accounted for 21.2 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2019, small cities carried long-term debt of $1.36 billion, or $3,805 per capita, compared to $8.07 billion, or $1,865 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 2019, unrestricted fund balances as a percent of current expenditures averaged 49.2 percent for large cities, compared to 112.3 percent for small cities.

In 2019, of the 282 small cities that reported a fund balance, 163 (57.8 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 226 large cities, 39 (17.3 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2019, unrestricted fund balance as a percent of total current expenditures among small cities ranged from -99.2 percent in Hendrum to 595.8 percent in Hancock. Among large cities, the range was from 5.7 percent in Chaska to 652.1 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]

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

[7]The 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.

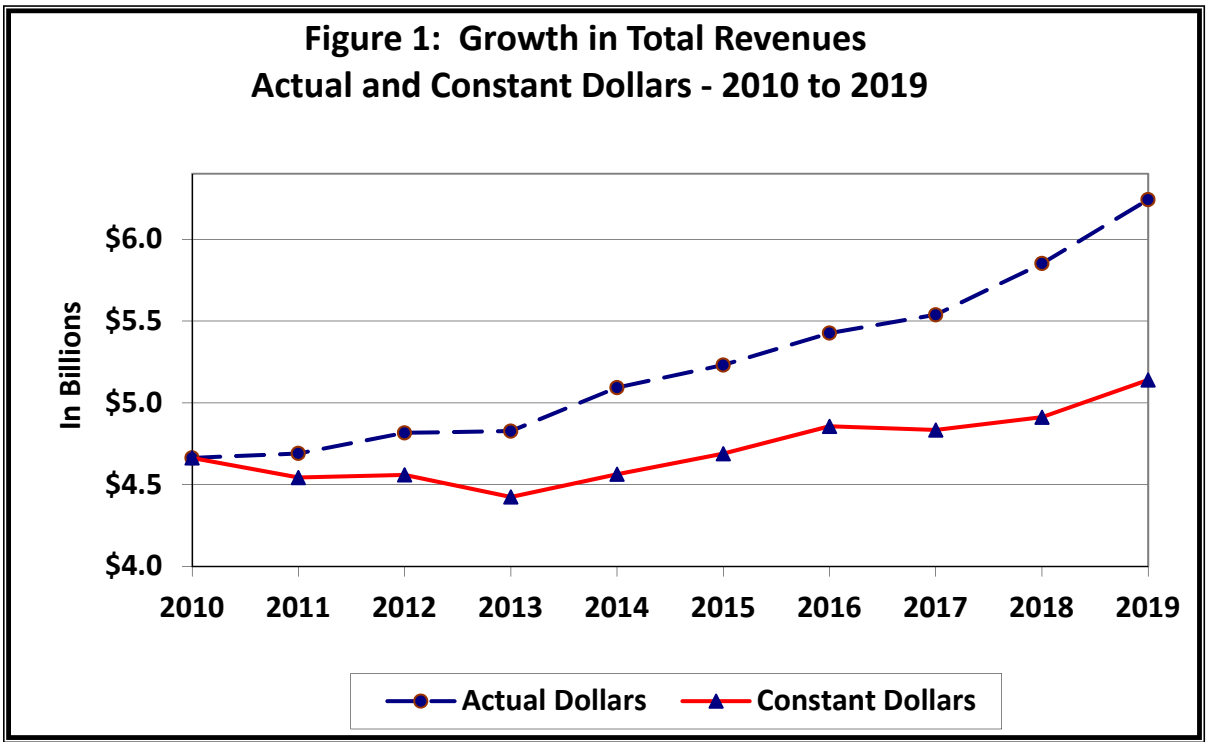
[8]The OSA's Statement of Position on Fund Balances can be found on our website at the following link: Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2010 to 2019, an examination of city revenues shows that, when adjusted for inflation, revenues increased 10.2 percent.[9]

During that same period, total city revenues, in actual dollars, grew from $4.66 billion in 2010 to $6.24 billion in 2019, an increase of 33.8 percent. See Figure 1 below.



Between 2010 and 2019, actual revenues derived from property taxes grew 43.3 percent, compared to an increase of 20.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 50.4 percent, state grants increased 41.6 percent, and local grants increased 92.4 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.0 percent increase in property tax revenues, while intergovernmental revenues decreased 0.5 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 2010 as the base year (N.I.P.A. Table 1.1.9, November 25, 2020).

In actual dollars, the proportion of total revenues derived from property taxes grew from 37.9 percent in 2010 to 40.5 percent in 2019. During this same time frame, revenues derived from intergovernmental sources decreased from 25.9 percent of total revenues to 23.4 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

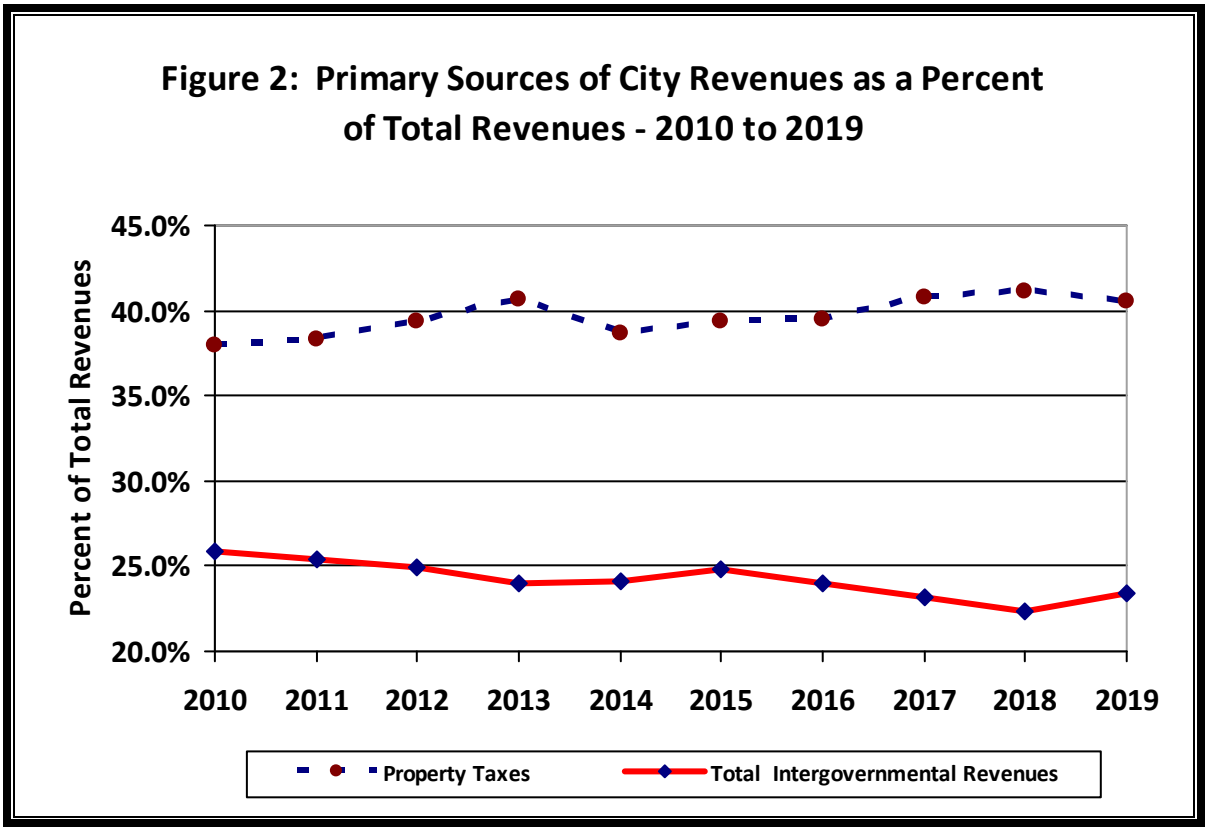


Table 1 on the following page provides a summary of the trend in city revenues from 2010 to 2019 when adjusted for inflation. Only four of the revenue categories showed a decrease over the ten-year period: federal grants (-59.2 percent), fines and forfeits (-39.6 percent), special assessments (-28.5 percent), and all other revenues (-10.5 percent). All other categories of revenues showed double digit increases over this period.

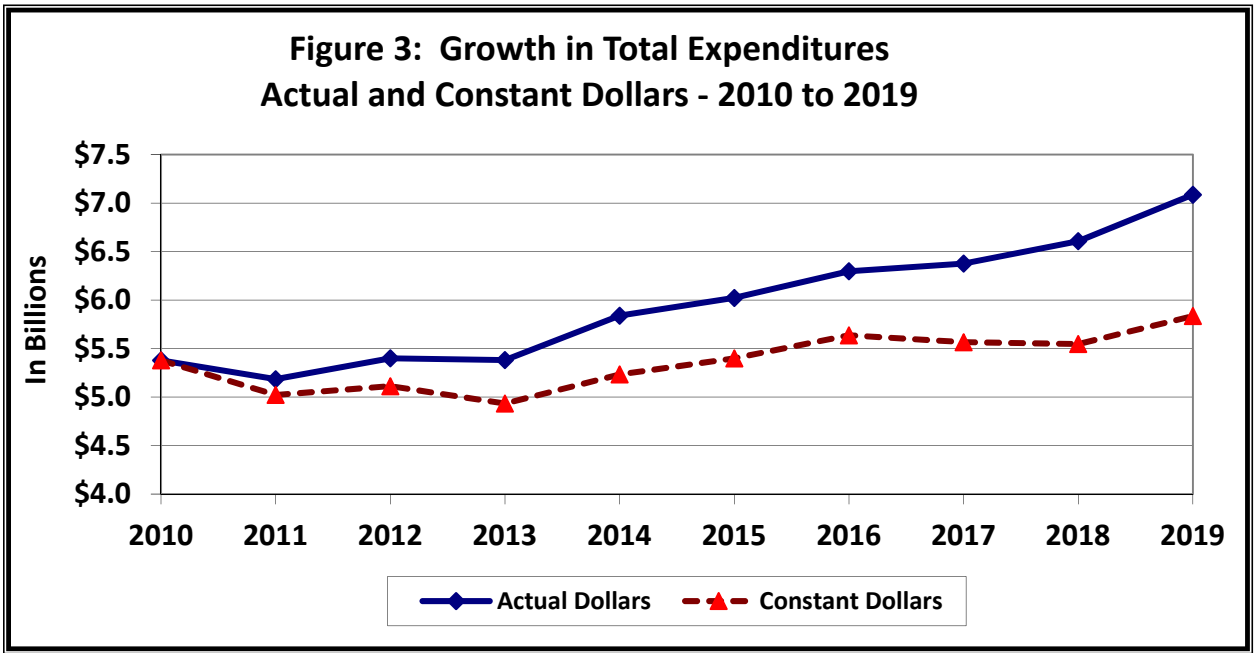
Table 1: Total City Revenues in Constant Dollars

Revenues	2010*	2014*	2015*	2019*	2010 - 14 5-Year Change	2015 - 19 5-Year Change	10-Year Change
Taxes	$2,269,564,057	$2,244,450,756	$2,313,739,444	$2,615,852,282	-1.1%	13.1%	15.3%
Special Assessments	288,843,417	259,624,446	251,359,594	206,516,198	-10.1%	-17.8%	-28.5%
Licenses and Permits	128,009,522	169,740,400	175,644,226	198,086,775	32.6%	12.8%	54.7%
Federal Grants	311,841,072	144,603,085	148,677,551	127,374,941	-53.6%	-14.3%	-59.2%
State Grants	826,294,372	873,272,625	936,314,083	963,321,653	5.7%	2.9%	16.6%
Local Unit Grants	71,558,425	83,744,505	79,525,889	113,393,991	17.0%	42.6%	58.5%
Charges for Services	434,320,879	481,487,215	502,618,584	544,221,175	10.9%	8.3%	25.3%
Fines and Forfeits	44,130,396	31,723,854	29,621,489	26,670,168	-28.1%	-10.0%	-39.6%
Interest Earnings	80,636,233	87,762,550	44,895,877	157,851,853	8.8%	251.6%	95.8%
All Other Revenues	208,407,534	187,464,491	207,077,097	186,444,723	-10.0%	-10.0%	-10.5%
Total Revenues	**$4,663,605,907**	**$4,563,873,927**	**$4,689,473,834**	**$5,139,733,759**	**-2.1%**	**9.6%**	**10.2%**

*Due to rounding, the total may not equal the sum of the individual categories.

Governmental Expenditures

Between 2010 and 2019, an examination of city finances shows that, when adjusted for inflation, expenditures increased 8.5 percent over the ten-year period. Over the same period, actual total city expenditures grew from $5.38 billion to $7.09 billion. This represents an increase of 31.8 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 9.4 percent, capital outlays increased 26.5 percent, and debt service decreased 16.3 percent.

Table 2 below provides a summary of expenditures in constant dollars. Although inflation-adjusted total expenditures increased 8.5 percent over the ten-year period, a comparison of the two five-year periods of 2010 to 2014 and 2015 to 2019 reveals a significant reversal during the most recent period. From 2010 to 2014, inflation-adjusted total expenditures decreased 2.7 percent, while from 2015 to 2019, inflation-adjusted total expenditures increased 8.1 percent.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2010*	2014*	2015*	2019*	2010 - 14 5-Year Change	2015 - 19 5-Year Change	10-Year Change
General Government	$569,033,864	$598,097,915	$577,151,450	$715,406,634	5.1%	24.0%	25.7%
Public Safety	1,396,544,257	1,326,107,756	1,383,088,177	1,543,457,792	-5.0%	11.6%	10.5%
Streets and Highways	1,105,741,555	1,190,609,011	1,279,984,525	1,375,415,002	7.7%	7.5%	24.4%
Sanitation	24,835,680	18,142,762	19,765,279	23,622,614	-26.9%	19.5%	-4.9%
Health	25,755,647	28,198,416	29,634,217	30,496,532	9.5%	2.9%	18.4%
Culture and Recreation	597,210,562	627,064,946	718,473,685	770,752,207	5.0%	7.3%	29.1%
Housing/Economic Development	523,215,382	527,288,721	462,621,124	456,790,925	0.8%	-1.3%	-12.7%
Conservation of Natural Resources	4,035,672	8,060,411	9,518,114	9,270,960	99.7%	-2.6%	129.7%
Airport	41,514,175	36,874,190	37,481,996	41,431,289	-11.2%	10.5%	-0.2%
All Other Expenditures	140,681,173	95,114,467	78,592,933	73,544,363	-32.4%	-6.4%	-47.7%
Debt Service	949,652,945	777,679,358	803,128,750	795,032,533	-18.1%	-1.0%	-16.3%
Total Expenditures	**$5,378,220,912**	**$5,233,237,952**	**$5,399,440,252**	**$5,835,220,851**	**-2.7%**	**8.1%**	**8.5%**
Total Current Expenditures	$3,285,386,005	$3,231,211,575	$3,278,507,298	$3,593,876,519	-1.6%	9.6%	9.4%
Total Capital Outlays	1,143,181,962	1,224,347,019	1,317,804,204	1,446,311,799	7.1%	9.8%	26.5%
Total Debt Service	949,652,945	777,679,358	803,128,750	795,032,533	-18.1%	-1.0%	-16.3%
Total Expenditures	**$5,378,220,912**	**$5,233,237,952**	**$5,399,440,252**	**$5,835,220,851**	**-2.7%**	**8.1%**	**8.5%**

*Due to rounding, the totals may not equal the sum of the individual categories.

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

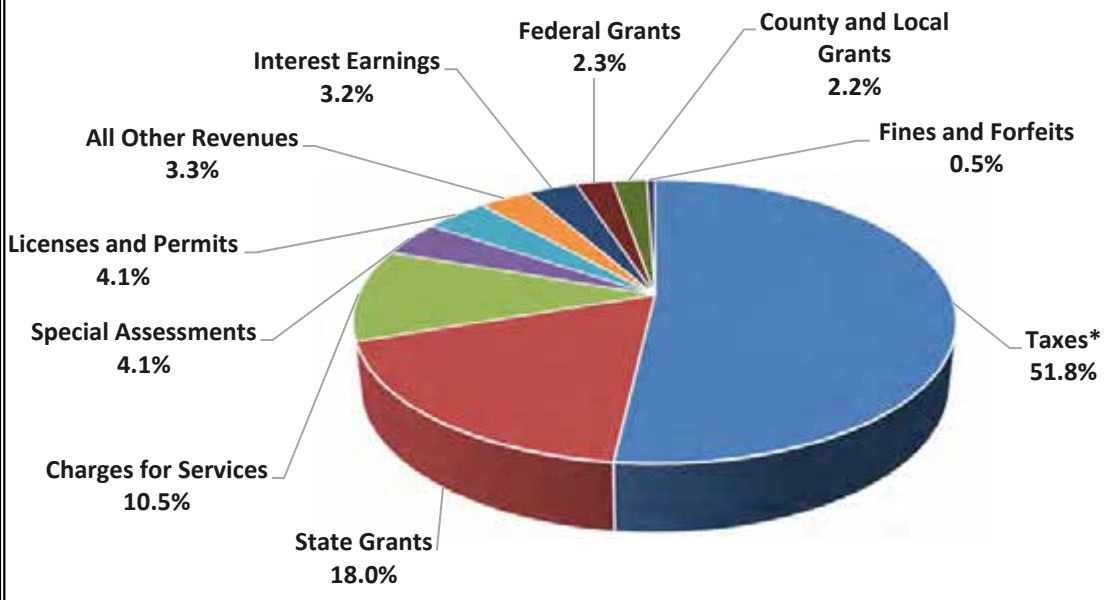
In 2019, cities over 2,500 in population, or large cities, had total governmental revenues of $5.75 billion. This represents an increase of 7.1 percent over 2018 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.8 percent of all large city revenues.

Although total revenues grew 7.1 percent between 2018 and 2019, only five of the ten categories of revenues increased. Among those showing the greatest increase were interest earnings (135.8 percent), county and local unit grants (35.8 percent), and state grants (15.0 percent). The all other revenues category showed the greatest decrease at -11.1 percent.

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

Figure 4: 2019 Total Governmental Revenues - Cities Over 2,500 in Population

$5,745,173,167



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

Total Governmental Expenditures

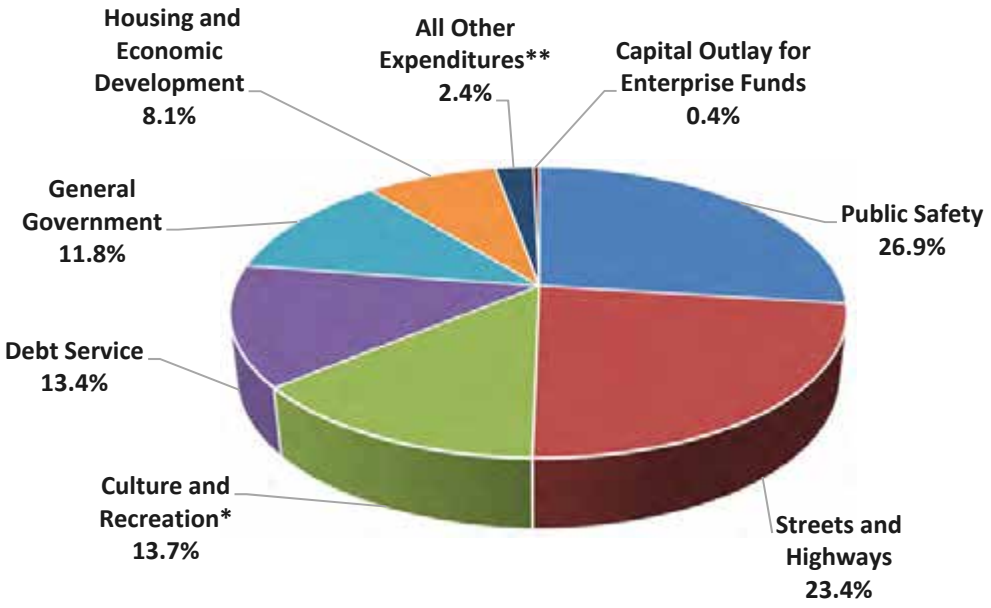
Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2019, cities over 2,500 in population expended $6.49 billion from these various governmental funds to provide city services. This represents an increase of 7.6 percent over 2018 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 62.0 percent of total governmental expenditures, capital outlays accounted for 24.6 percent, and debt service accounted for 13.4 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40.1 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 58.0 percent of all capital expenditures, over three times greater than any other category of capital outlay.

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

Figure 5: 2019 Total Governmental Expenditures - Cities Over 2,500 in Population***

$6,486,032,177



*This category includes expenditures for libraries and parks and recreation.
**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.
***Due to rounding, the sum of the percentages is 100.1 percent.

Capital Outlay Expenditures

In 2019, cities over 2,500 in population expended $1.59 billion on capital investments. This represents an increase of 13.7 percent from the level expended in 2018. 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.

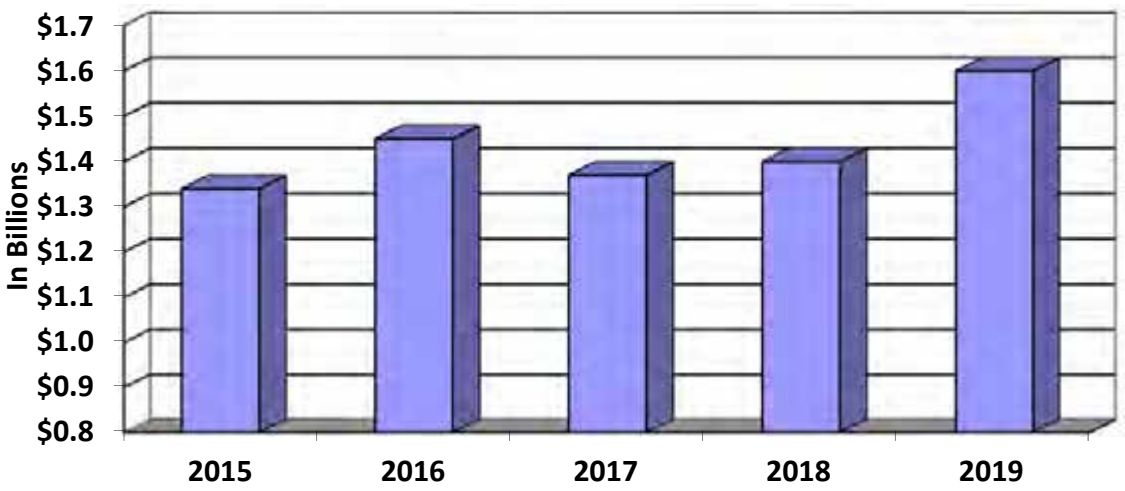
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (Actual Dollars)	Per Capita*
2015	$1,341,323,329	$323
2016	$1,453,084,363	$346
2017	$1,372,951,348	$324
2018	$1,402,619,295	$327
2019	$1,594,123,919	$368

*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 2015 and 2019.

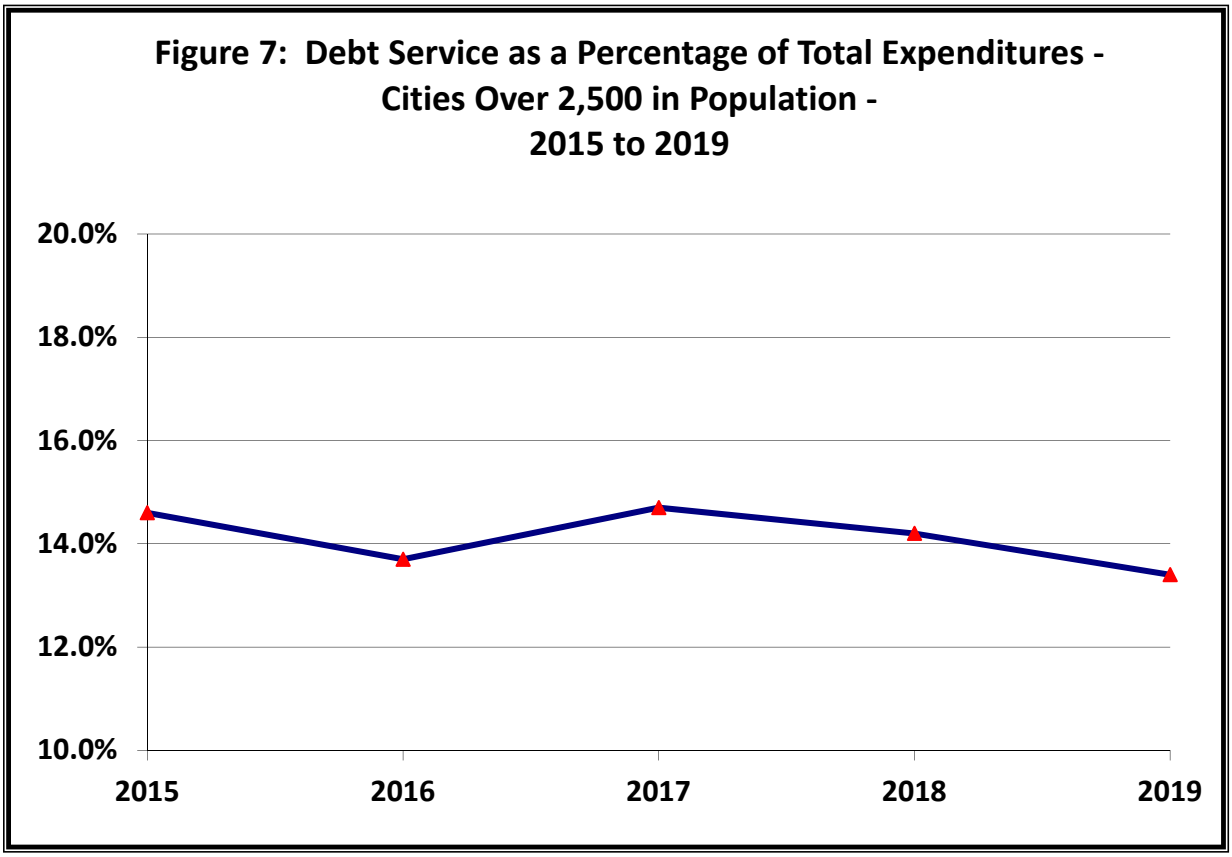
Figure 6: Capital Outlay Expenditures - Cities Over 2,500 in Population - 2015 to 2019



Debt Service

In 2019, large cities expended a total of $867.6 million on debt service, which represented 13.4 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2018 and 2019, large city debt service expenditures increased $13.0 million, or 1.5 percent.

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

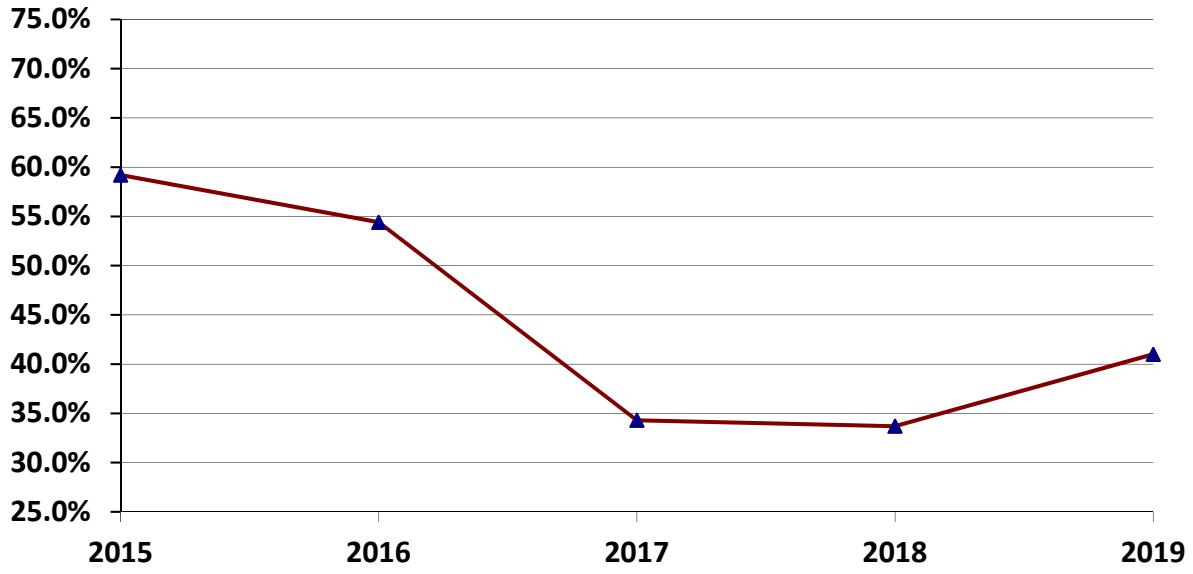


Municipal Enterprises

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 culture and recreation, sewer, and water services.

In aggregate, large city municipal enterprises reported a net income of $434.6 million and net transfers (transfers out minus transfers in) of $178.0 million in 2019. This represents a decrease of 11.2 percent in net income and an 8.0 percent increase in net transfers over 2018. 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 41.0 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.

Figure 8: Large City Enterprise Fund Net Transfers as a Percent of Net Income - 2015 to 2019



Outstanding Long-Term Indebtedness

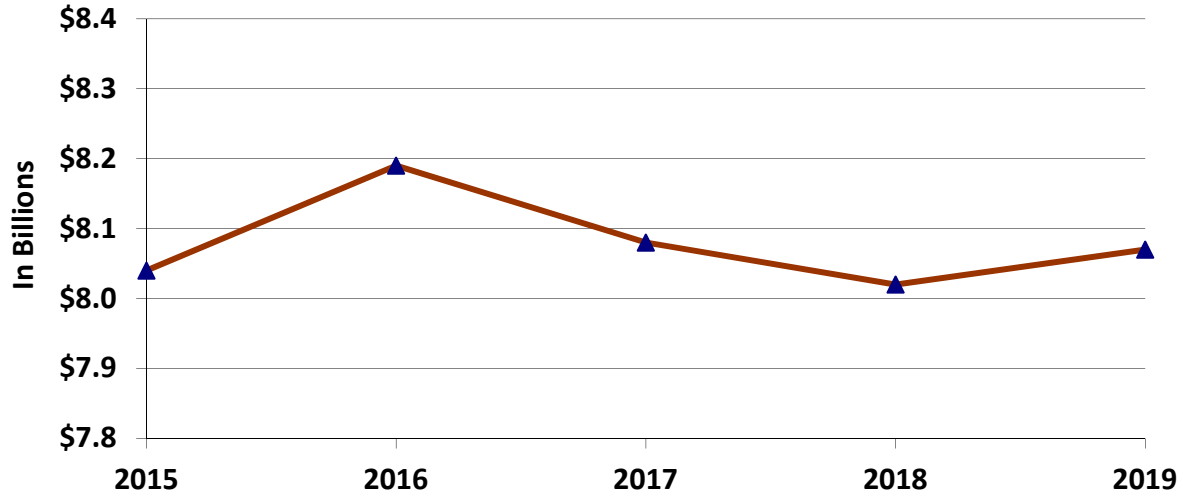
Large cities carried long-term debt of $8.07 billion, or $1,865 per capita, at the end of 2019. This represents an increase of 0.6 percent over 2018. Cities incur long-term debt through various financial instruments, such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation 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 2018 and 2019.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2018 Amount	2019 Amount
General Obligation	$2,339,770,154	$2,595,944,461
General Obligation Tax Increment	286,012,483	221,167,695
Revenue Tax Increment	70,347,000	78,371,000
Special Assessment	1,749,038,414	1,696,751,923
General Obligation Revenue	1,431,207,132	1,443,653,805
Revenue	929,980,464	822,888,470
All Other	6,598,476	4,816,000
Total Bonded Indebtedness	**$6,812,954,123**	**$6,863,593,354**

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

Figure 9: Outstanding Long-Term Indebtedness* for Cities Over 2,500 in Population - 2015 to 2019



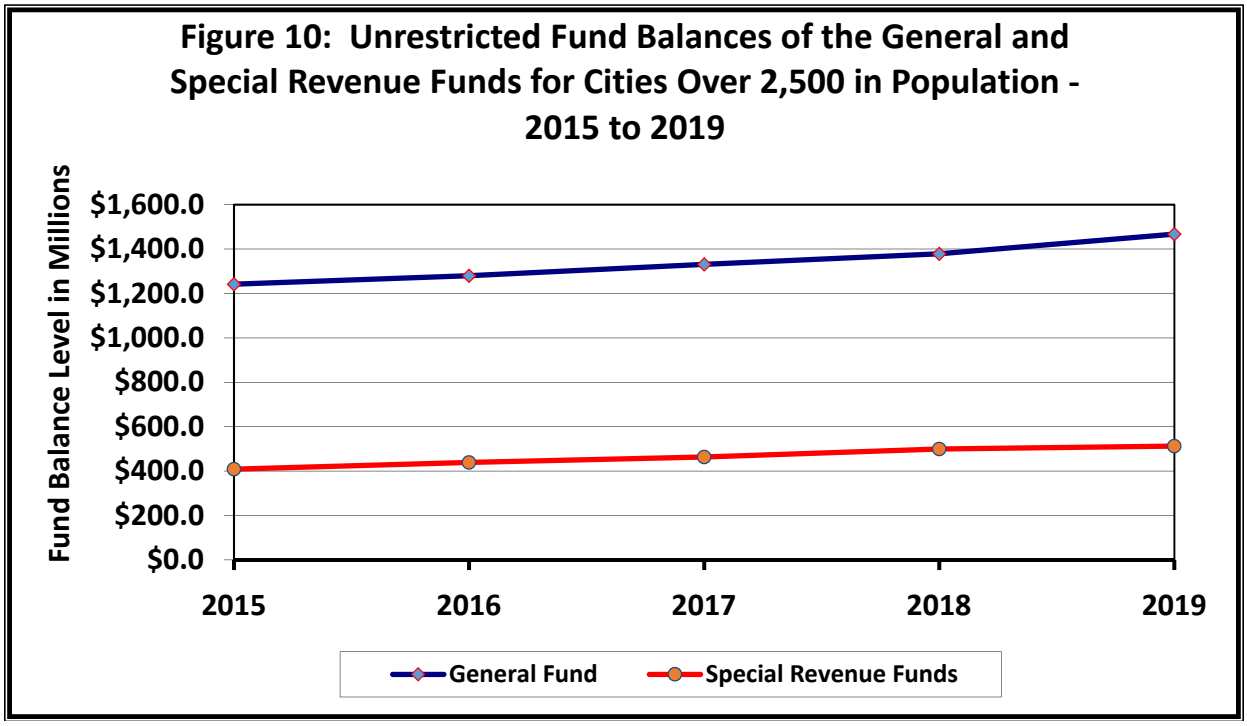
*Includes bonds and other types of debt, such as certificates of indebtedness, long-term leases, and notes.

Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled $1.98 billion in 2019.[10] This was an increase of 5.4 percent over 2018. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state-aid payments.

Large city unrestricted fund balances as a percent of total current expenditures averaged 49.2 percent in 2019, compared to 49.8 percent for unrestricted fund balances in 2018. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 32.4 percent for cities of the first class, compared to 80.1 percent for fourth-class cities.

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



[10]In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. The appendix starting on page 335 provides a more detailed discussion of fund balances and GASB 54.

Overview of Cities Under 2,500 in Population

Total Governmental Revenues

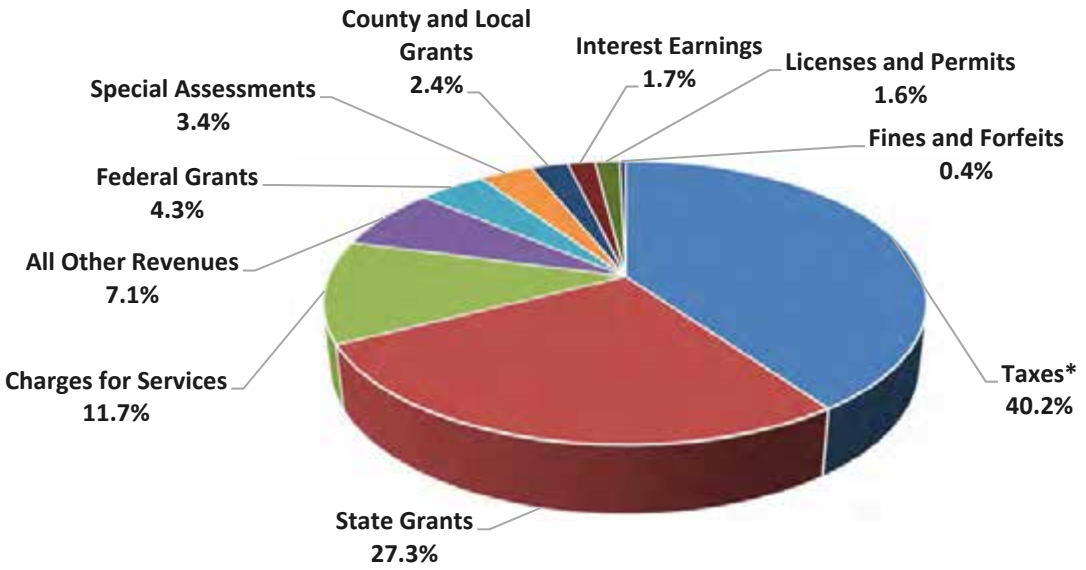
In 2019, cities under 2,500 in population, or small cities, had total governmental revenues of $496.7 million. This represents an increase of $7.6 million, or 1.6 percent, over 2018.

Among the ten categories of small city revenues, half showed increases and half showed decreases between 2018 and 2019. The categories with the largest percentage increases were interest earnings (74.6 percent) and licenses and permits (10.3 percent). The categories showing decreases were local and county grants (-22.4 percent) and federal grants (-5.2 percent).

The main sources of revenues for small cities in 2019 were taxes and state grants, which together accounted for 67.5 percent of all revenues.

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

Figure 11: 2019 Total Governmental Revenues - Cities Under 2,500 in Population**
$496,680,562



*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.
**Due to rounding, the sum of the percentages is 100.1 percent.

Total Governmental Expenditures

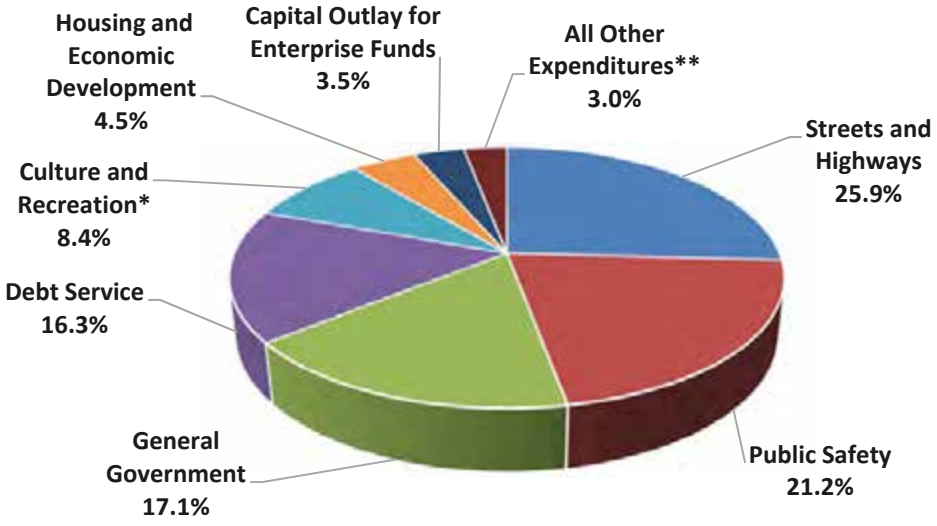
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2019, cities under 2,500 in population expended $600.4 million to provide city services. This represents an increase of 3.9 percent over 2018 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 56.7 percent of total governmental expenditures, capital outlay accounted for 27.0 percent, and debt service accounted for 16.3 percent.

In 2019, the four largest expenditure categories for small cities were streets and highways, public safety, general government, and debt service. These four categories together accounted for 80.5 percent of all expenditures.

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

Figure 12: 2019 Total Governmental Expenditures - Cities Under 2,500 in Population***

$600,442,868



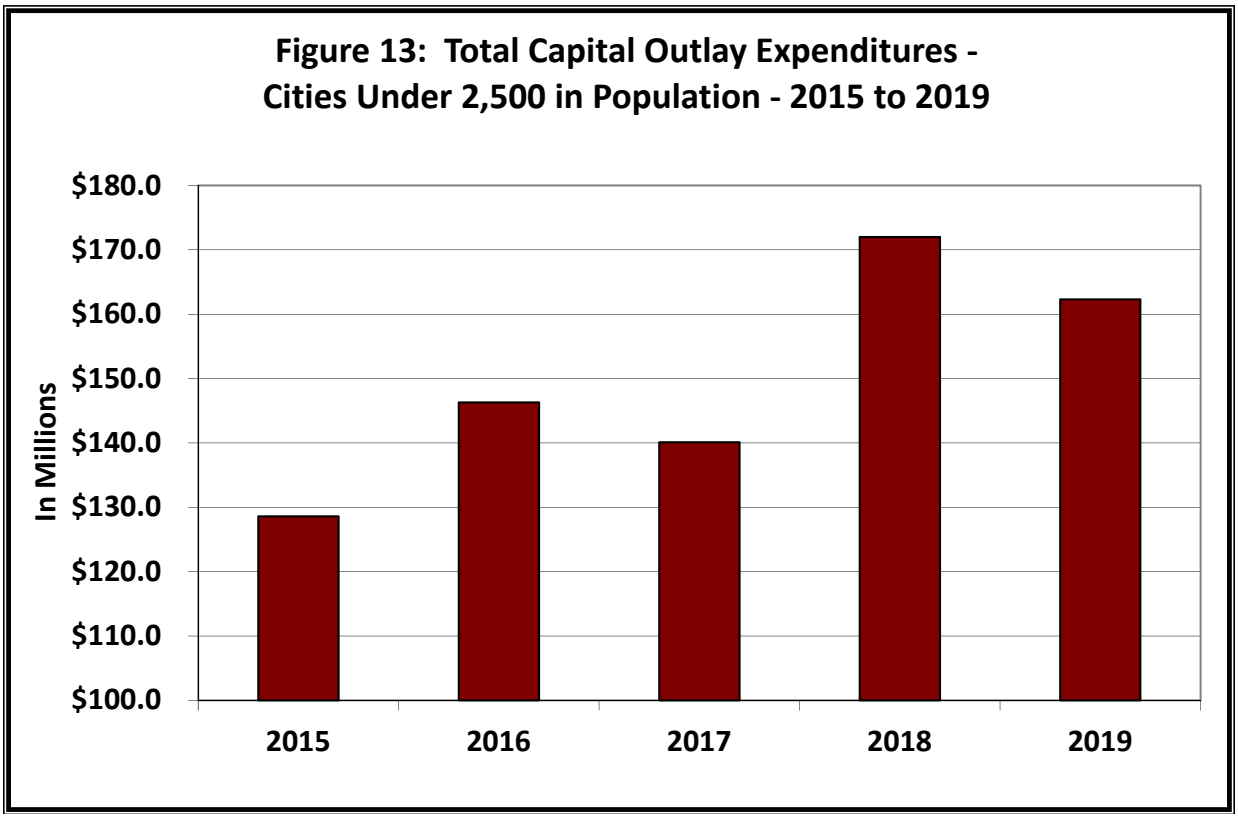
*This category includes expenditures for libraries and parks and recreation.
**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.
***Due to rounding, the sum of the percentages is 99.9 percent.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended $162.3 million on capital outlay in 2019. This represents a decrease of 5.6 percent from the level expended in 2018.

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 2015 through 2019.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2019, small cities expended a total of $97.9 million on debt service. This represents an increase of 22.4 percent over 2018. Overall, debt service expenditures accounted for 16.3 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.

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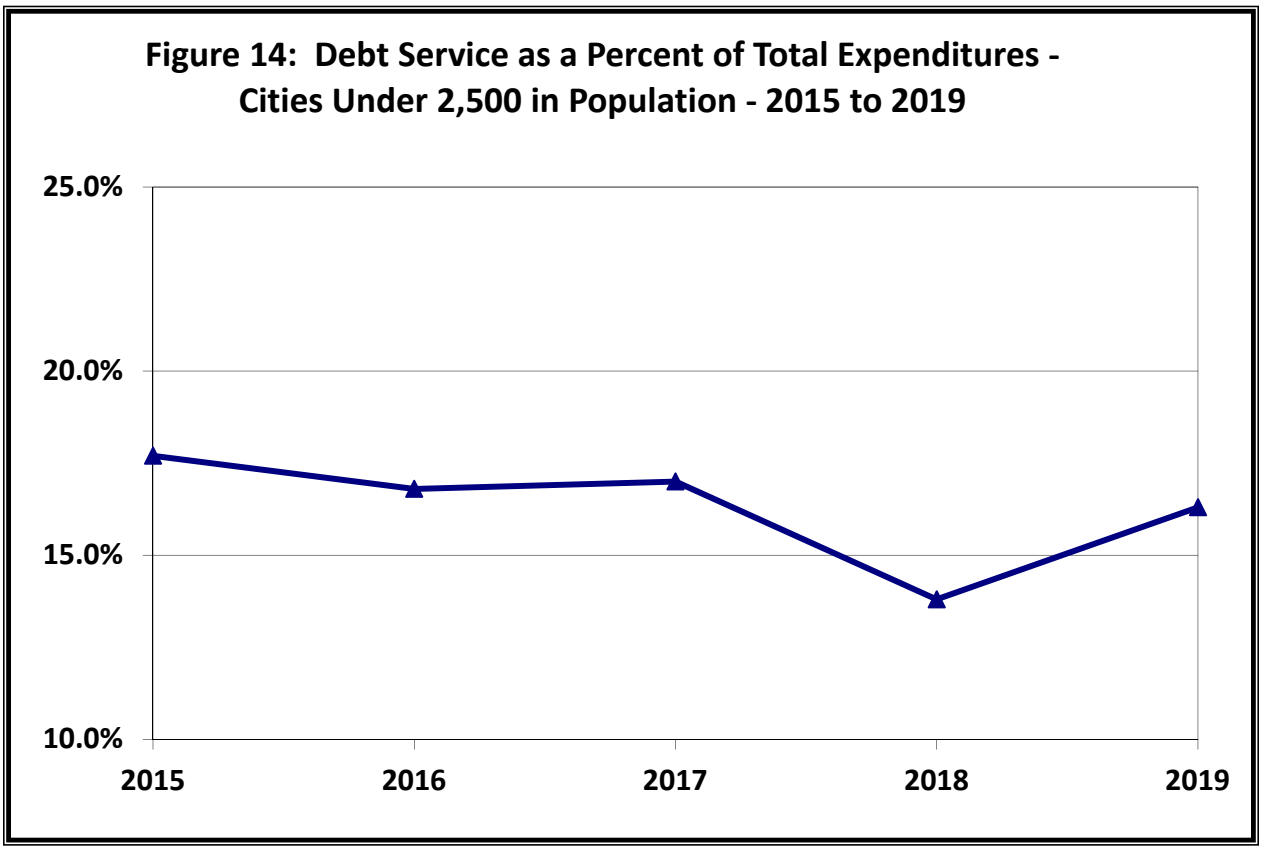
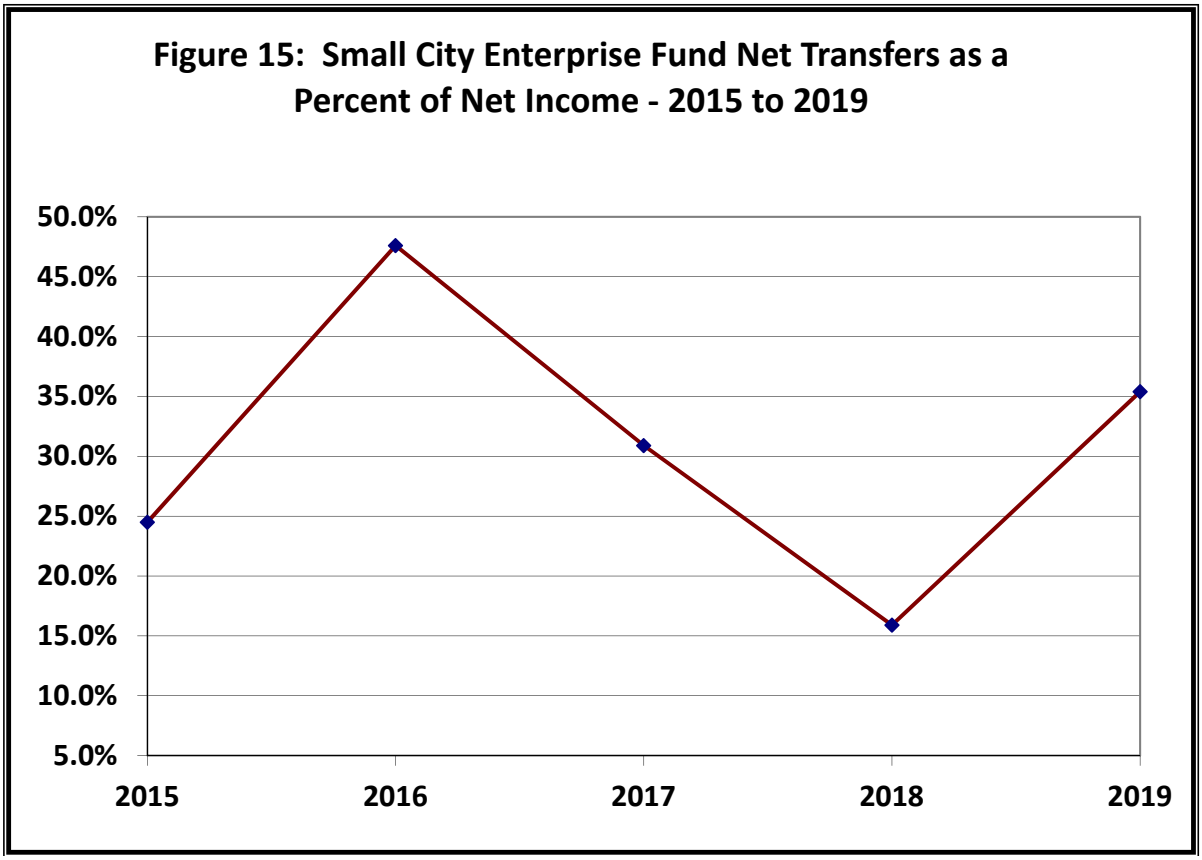


Municipal Enterprises

The total net income of small city enterprises in 2019 was $52.7 million, and the net amount transferred to other funds was $18.6 million. This represents an increase in net income of 16.5 percent and an increase in net transfers (transfers out minus transfers in) of 159.7 percent from 2018.

In 2019, the municipal enterprises of small cities transferred 35.4 percent of their net income to other funds, compared to 15.9 percent in 2018.

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 $1.36 billion at the end of 2019. This represents an increase of 4.0 percent over the level in 2018. On a per capita basis, small cities carried $3,805 in long-term debt, compared to $1,865 for large cities.[11] 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.

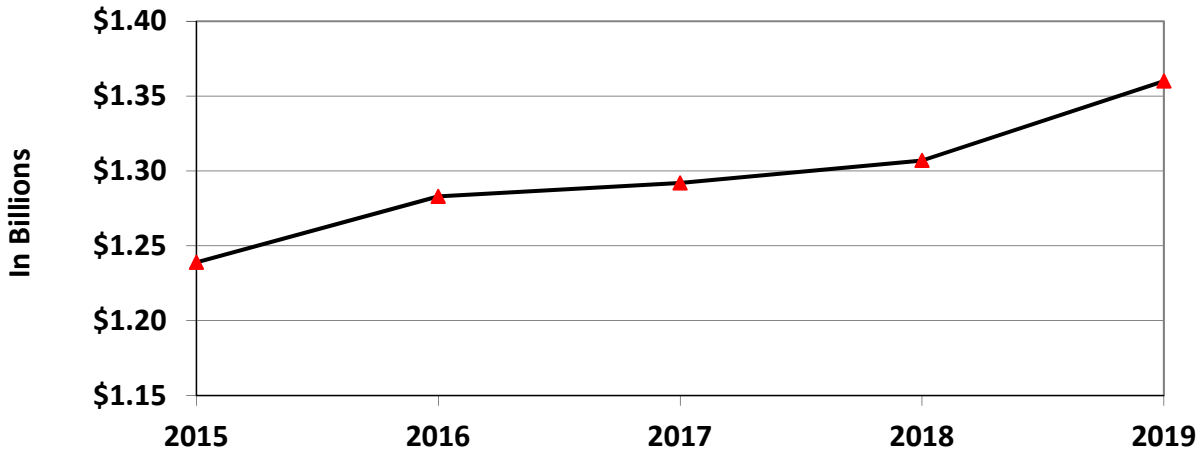
Table 5 below looks at outstanding bonded indebtedness for 2018 and 2019 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2018 Amount	2019 Amount
General Obligation	$199,134,301	$216,837,205
General Obligation Tax Increment	23,152,158	21,529,903
Revenue Tax Increment	48,938	1,333,074
Special Assessment	227,576,897	240,861,931
General Obligation Revenue	391,637,307	428,751,745
Revenue	35,839,604	37,806,195
All Other	---	---
Total Bonded Indebtedness	**$877,389,205**	**$947,120,053**

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

Figure 16: Outstanding Long-Term Indebtedness for Cities Under 2,500 in Population - 2015 to 2019*



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

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

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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, 2015 Through 2019

Governmental Fund Revenues	2015 Amount	2015 %*	2016 Amount	2016 %*	2017 Amount	2017 %*	2018 Amount	2018 %*	2019 Amount	2019 %*	5-Year Change	2018 - 19 Change
Property Taxes	$2,060,654,680	39.4%	$2,144,123,804	39.5%	$2,258,590,686	40.8%	$2,403,706,898	41.1%	$2,530,640,617	40.5%	22.8%	5.3%
Tax Increments	189,924,130	3.6%	202,866,842	3.7%	194,180,745	3.5%	223,961,524	3.8%	238,061,974	3.8%	25.3%	6.3%
Franchise Taxes	136,270,686	2.6%	147,966,451	2.7%	163,496,950	3.0%	173,162,232	3.0%	171,938,246	2.8%	26.2%	-0.7%
Local Sales Taxes	147,266,192	2.8%	157,876,015	2.9%	160,032,995	2.9%	173,136,206	3.0%	179,730,210	2.9%	22.0%	3.8%
Hotel/Motel Taxes	44,875,217	0.9%	48,120,999	0.9%	49,703,887	0.9%	53,822,625	0.9%	54,638,908	0.9%	21.8%	1.5%
Gravel and Gambling Taxes	1,856,657	0.0%	1,745,110	0.0%	1,622,820	0.0%	1,501,312	0.0%	1,763,022	0.0%	-5.0%	17.4%
Special Assessments	280,377,636	5.4%	283,089,215	5.2%	262,407,436	4.7%	253,073,212	4.3%	250,799,742	4.0%	-10.5%	-0.9%
Licenses and Permits	195,921,357	3.7%	201,584,526	3.7%	220,758,143	4.0%	223,001,780	3.8%	240,562,787	3.9%	22.8%	7.9%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$23,834,533	0.5%	$45,178,463	0.8%	$41,651,385	0.8%	$45,923,956	0.8%	$31,399,436	0.5%	31.7%	-31.6%
All Others	142,006,999	2.7%	121,848,521	2.2%	117,640,294	2.1%	122,111,322	2.1%	123,288,684	2.0%	-13.2%	1.0%
State Grants												
Local Government Aid	514,977,121	9.8%	518,098,375	9.5%	517,918,970	9.4%	523,477,482	8.9%	533,050,007	8.5%	3.5%	1.8%
Market Value Credit	563,098	0.0%	543,521	0.0%	513,683	0.0%	501,704	0.0%	508,785	0.0%	-9.6%	1.4%
Taconite Relief and Aids	13,324,700	0.3%	12,649,524	0.2%	11,673,165	0.2%	11,201,992	0.2%	11,958,121	0.2%	-10.3%	6.7%
PERA Aid	4,515,695	0.1%	4,580,461	0.1%	4,421,933	0.1%	4,153,137	0.1%	4,370,953	0.1%	-3.2%	5.2%
Highways	203,632,233	3.9%	167,984,321	3.1%	209,434,415	3.8%	226,078,383	3.9%	301,721,402	4.8%	48.2%	33.5%
All Others	307,393,395	5.9%	313,206,057	5.8%	252,795,698	4.6%	271,282,027	4.6%	318,278,732	5.1%	3.5%	17.3%
County Grants	42,813,322	0.8%	38,430,038	0.7%	51,186,047	0.9%	56,459,499	1.0%	50,264,695	0.8%	17.4%	-11.0%
Local Unit Grants	45,893,381	0.9%	77,927,625	1.4%	78,315,909	1.4%	51,486,802	0.9%	87,444,521	1.4%	90.5%	69.8%
Total Intergovernmental Revenues	**$1,298,954,477**	**24.8%**	**$1,300,446,906**	**24.0%**	**$1,285,551,499**	**23.2%**	**$1,312,676,304**	**22.4%**	**$1,462,285,336**	**23.4%**	12.6%	11.4%
Departmental Fees and Service Charges												
General Government	$129,182,623	2.5%	$128,011,052	2.4%	$108,196,295	2.0%	$120,274,075	2.1%	$123,874,623	2.0%	-4.1%	3.0%
Public Safety	101,632,382	1.9%	114,422,233	2.1%	121,548,620	2.2%	126,141,776	2.2%	136,468,935	2.2%	34.3%	8.2%
Streets and Highways	48,099,775	0.9%	56,709,714	1.0%	110,787,397	2.0%	82,389,499	1.4%	61,249,182	1.0%	27.3%	-25.7%
Sanitation (Refuse Collection)	15,756,470	0.3%	16,257,431	0.3%	16,798,498	0.3%	20,708,958	0.4%	20,088,822	0.3%	27.5%	-3.0%
Libraries	1,620,655	0.0%	1,532,709	0.0%	1,209,411	0.0%	1,377,110	0.0%	1,155,582	0.0%	-28.7%	-16.1%
Parks and Recreation	125,772,040	2.4%	134,736,619	2.5%	141,492,620	2.6%	154,312,127	2.6%	171,827,401	2.8%	36.6%	11.4%
Airport	11,099,288	0.2%	11,053,379	0.2%	12,861,670	0.2%	12,954,782	0.2%	13,047,093	0.2%	17.5%	0.7%
Transit	6,311,476	0.1%	6,102,628	0.1%	7,093,439	0.1%	8,023,202	0.1%	7,551,785	0.1%	19.7%	-5.9%
Cemetery	1,464,883	0.0%	1,438,118	0.0%	1,807,751	0.0%	1,665,357	0.0%	1,773,725	0.0%	21.1%	6.5%
All Others	119,703,462	2.3%	144,649,783	2.7%	126,345,354	2.3%	139,247,183	2.4%	123,882,100	2.0%	3.5%	-11.0%
Total Departmental Fees and Service Charges	**$560,643,054**	**10.7%**	**$614,913,666**	**11.3%**	**$648,141,055**	**11.7%**	**$667,094,069**	**11.4%**	**$660,919,248**	**10.6%**	17.9%	-0.9%
Fines and Forfeits	33,041,122	0.6%	31,007,607	0.6%	36,487,938	0.7%	32,409,523	0.6%	32,389,088	0.5%	-2.0%	-0.1%
Interest Earnings**	50,078,852	1.0%	51,224,207	0.9%	63,738,632	1.2%	82,567,680	1.4%	191,700,237	3.1%	282.8%	132.2%
All Other Revenues	230,982,975	4.4%	241,378,926	4.4%	193,341,416	3.5%	251,490,710	4.3%	226,424,314	3.6%	-2.0%	-10.0%
Total Revenues	**$5,230,847,035**	**100.0%**	**$5,426,344,274**	**100.0%**	**$5,538,054,202**	**100.0%**	**$5,851,604,075**	**100.0%**	**$6,241,853,729**	**100.0%**	19.3%	6.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$821,728,017		$965,080,568		$773,541,672		$774,960,811		$972,703,313			
Other Long-Term Indebtedness	50,377,005		80,206,118		103,060,435		54,805,700		46,806,207			
Short-Term Indebtedness	69,545		30,374		3,522,645		83,171		1,348,785			
Total Borrowing	**$872,174,567**		**$1,045,317,060**		**$880,124,752**		**$829,849,682**		**$1,020,858,305**			
Other Financing Sources	$24,889,463		$17,775,469		$22,367,414		$36,426,525		$22,736,919			
Transfers from Enterprise Funds	206,875,491		200,219,576		216,075,184		241,178,174		264,930,442			
Transfers from Governmental Funds	655,450,029		683,637,296		698,717,631		755,705,029		861,830,193			
Total Revenues and Other Financing Sources	**$6,990,236,585**		**$7,373,293,675**		**$7,355,339,183**		**$7,714,763,485**		**$8,412,209,588**			

*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, 2015 Through 2019

	2015		2016		2017		2018		2019		5-Year	2018 - 19
Governmental Fund Expenditures	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	**Change**	**Change**
General Government												
Current Expenditures	$602,930,289	10.0%	$641,753,595	10.2%	$660,808,941	10.4%	$694,173,131	10.5%	$718,514,712	10.1%	19.2%	3.5%
Capital Outlay	40,850,028	0.7%	50,742,632	0.8%	76,845,087	1.2%	107,942,652	1.6%	150,297,521	2.1%	267.9%	39.2%
Public Safety												
Current Expenditures	1,434,082,695	23.8%	1,503,437,594	23.9%	1,572,962,811	24.7%	1,647,462,407	24.9%	1,718,223,876	24.2%	19.8%	4.3%
Capital Outlay	108,675,181	1.8%	112,750,269	1.8%	125,622,445	2.0%	113,577,291	1.7%	156,199,630	2.2%	43.7%	37.5%
Streets and Highways												
Current Expenditures	540,982,632	9.0%	549,503,093	8.7%	566,152,667	8.9%	593,968,951	9.0%	664,931,910	9.4%	22.9%	11.9%
Capital Outlay	886,768,859	14.7%	921,370,064	14.6%	917,446,731	14.4%	910,319,576	13.8%	1,005,415,166	14.2%	13.4%	10.4%
Sanitation												
Current Expenditures	20,590,252	0.3%	21,159,882	0.3%	21,592,997	0.3%	27,554,864	0.4%	27,146,763	0.4%	31.8%	-1.5%
Capital Outlay	1,456,817	0.0%	937,491	0.0%	12,820,092	0.2%	890,870	0.0%	1,541,280	0.0%	5.8%	73.0%
Health												
Current Expenditures	33,054,412	0.5%	32,983,962	0.5%	34,342,141	0.5%	34,445,395	0.5%	36,481,941	0.5%	10.4%	5.9%
Capital Outlay	908	0.0%	438,932	0.0%	---	---%	625,893	0.0%	554,003	0.0%	60913.5%	-11.5%
Libraries												
Current Expenditures	65,652,243	1.1%	74,421,191	1.2%	68,626,386	1.1%	70,715,553	1.1%	73,117,388	1.0%	11.4%	3.4%
Capital Outlay	17,096,469	0.3%	13,711,825	0.2%	6,906,129	0.1%	9,066,252	0.1%	3,702,506	0.1%	-78.3%	-59.2%
Parks and Recreation												
Current Expenditures	449,932,275	7.5%	457,107,300	7.3%	494,835,303	7.8%	522,856,727	7.9%	610,221,854	8.6%	35.6%	16.7%
Capital Outlay	268,736,417	4.5%	296,021,825	4.7%	209,865,127	3.3%	231,998,154	3.5%	248,983,883	3.5%	-7.4%	7.3%
Housing/Economic Development												
Current Expenditures	440,878,694	7.3%	478,315,352	7.6%	436,658,291	6.8%	448,175,754	6.8%	451,676,466	6.4%	2.4%	0.8%
Capital Outlay	75,149,419	1.2%	120,442,879	1.9%	91,881,986	1.4%	106,732,226	1.6%	103,064,747	1.5%	37.1%	-3.4%
Conservation of Natural Resources												
Current Expenditures	9,161,157	0.2%	7,946,510	0.1%	8,238,005	0.1%	8,561,972	0.1%	9,541,217	0.1%	4.1%	11.4%
Capital Outlay	1,455,769	0.0%	4,156,335	0.1%	4,348,183	0.1%	8,655,482	0.1%	1,717,727	0.0%	18.0%	-80.2%
Airport												
Current Expenditures	17,404,562	0.3%	17,908,532	0.3%	17,384,822	0.3%	19,089,172	0.3%	20,301,675	0.3%	16.6%	6.4%
Capital Outlay	24,404,518	0.4%	32,510,111	0.5%	34,203,456	0.5%	30,345,208	0.5%	30,013,781	0.4%	23.0%	-1.1%
Transit												
Current Expenditures	21,112,280	0.4%	22,678,992	0.4%	24,520,348	0.4%	25,814,671	0.4%	28,408,307	0.4%	34.6%	10.0%
Capital Outlay	5,977,874	0.1%	2,884,865	0.0%	4,392,182	0.1%	10,614,887	0.2%	7,644,299	0.1%	27.9%	-28.0%
Unallocated Insurance	4,285,890	0.1%	2,856,529	0.0%	---	---%	---	---%	---	---%	-100.0%	---%
All Other Expenditures												
Current Expenditures	16,925,020	0.3%	11,115,408	0.2%	6,205,460	0.1%	5,514,355	0.1%	5,950,148	0.1%	-64.8%	7.9%
Capital Outlay	6,132,403	0.1%	9,163,840	0.1%	1,149,663	0.0%	570,004	0.0%	1,945,194	0.0%	-68.3%	241.3%
Capital Outlay for Enterprise Funds	33,232,575	0.6%	34,264,666	0.5%	27,601,872	0.4%	43,286,145	0.7%	45,366,631	0.6%	36.5%	4.8%
Debt Service												
Principal Payments	708,102,288	11.8%	690,297,955	11.0%	771,358,602	12.1%	754,855,737	11.4%	776,925,569	11.0%	9.7%	2.9%
Interest and Fiscal Charges	187,743,129	3.1%	186,580,863	3.0%	179,550,434	2.8%	179,730,727	2.7%	188,586,851	2.7%	0.4%	4.9%
Total Current Expenditures	$3,656,992,401	60.7%	$3,821,187,940	60.7%	$3,912,328,172	61.4%	$4,098,332,952	62.0%	$4,364,516,257	61.6%	19.3%	6.5%
Total Capital Outlay	1,469,937,237	24.4%	1,599,395,734	25.4%	1,513,082,953	23.7%	1,574,624,640	23.8%	1,756,446,368	24.8%	19.5%	11.5%
Total Debt Service	895,845,417	14.9%	876,878,818	13.9%	950,909,036	14.9%	934,586,464	14.1%	965,512,420	13.6%	7.8%	3.3%
Total Expenditures	**$6,022,775,055**	**100.0%**	**$6,297,462,492**	**100.0%**	**$6,376,320,161**	**100.0%**	**$6,607,544,056**	**100.0%**	**$7,086,475,045**	**100.0%**	17.7%	7.2%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$124,610,128		$112,616,245		$147,048,874		$63,436,136		$81,577,525			
Other Financing Uses	2,728,914		8,504,969		326,117		1,534,414		1,944,735			
Transfers to Enterprise Funds	59,088,544		64,464,815		96,398,009		62,778,911		60,869,061			
Transfers to Governmental Funds	655,450,029		684,881,213		698,722,893		756,704,985		862,022,268			
Total Expenditures and Other Financing Uses	**$6,864,652,670**		**$7,167,929,734**		**$7,318,816,054**		**$7,491,998,502**		**$8,092,888,634**			

*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, 2015 Through 2019

Governmental Fund Revenues	2015 Amount	2015 %*	2016 Amount	2016 %*	2017 Amount	2017 %*	2018 Amount	2018 %*	2019 Amount	2019 %*	5-Year Change	2018 - 19 Change
Property Taxes	$1,898,940,964	39.8%	$1,977,980,839	39.8%	$2,085,925,174	41.1%	$2,224,376,843	41.5%	$2,343,703,805	40.8%	23.4%	5.4%
Tax Increments	182,322,084	3.8%	194,701,443	3.9%	186,863,902	3.7%	216,444,296	4.0%	229,785,814	4.0%	26.0%	6.2%
Franchise Taxes	133,910,466	2.8%	145,443,199	2.9%	160,900,590	3.2%	170,438,484	3.2%	169,120,295	2.9%	26.3%	-0.8%
Local Sales Taxes	146,988,754	3.1%	157,587,646	3.2%	159,705,092	3.1%	171,975,962	3.2%	178,275,930	3.1%	21.3%	3.7%
Hotel/Motel Taxes	44,722,105	0.9%	48,004,922	1.0%	49,542,331	1.0%	53,664,521	1.0%	54,480,366	0.9%	21.8%	1.5%
Gravel and Gambling Taxes	1,769,614	0.0%	1,658,671	0.0%	1,572,126	0.0%	1,483,277	0.0%	1,725,335	0.0%	-2.5%	16.3%
Special Assessments	264,112,764	5.5%	267,132,631	5.4%	246,031,093	4.8%	237,104,388	4.4%	233,859,647	4.1%	-11.5%	-1.4%
Licenses and Permits	189,545,715	4.0%	195,153,662	3.9%	213,383,799	4.2%	215,872,370	4.0%	232,701,730	4.1%	22.8%	7.8%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$18,298,926	0.4%	$36,762,836	0.7%	$34,926,598	0.7%	$39,083,891	0.7%	$24,623,047	0.4%	34.6%	-37.0%
All Others	128,616,151	2.7%	108,382,744	2.2%	107,589,525	2.1%	106,412,173	2.0%	108,708,973	1.9%	-15.5%	2.2%
State Grants												
Local Government Aid	419,382,270	8.8%	422,438,095	8.5%	422,352,722	8.3%	425,865,620	7.9%	435,193,588	7.6%	3.8%	2.2%
Market Value Credit	342,390	0.0%	339,759	0.0%	319,399	0.0%	307,609	0.0%	316,402	0.0%	-7.6%	2.9%
Taconite Relief and Aids	8,774,137	0.2%	8,419,773	0.2%	7,660,806	0.2%	7,368,692	0.1%	7,932,740	0.1%	-9.6%	7.7%
PERA Aid	4,076,753	0.1%	4,177,634	0.1%	4,023,561	0.1%	3,759,512	0.1%	3,980,763	0.1%	-2.4%	5.9%
Highways	193,628,600	4.1%	167,272,693	3.4%	201,980,919	4.0%	218,516,267	4.1%	300,501,985	5.2%	55.2%	37.5%
All Others	280,047,777	5.9%	283,550,770	5.7%	224,606,847	4.4%	243,845,553	4.5%	286,600,130	5.0%	2.3%	17.5%
County Grants	39,642,134	0.8%	34,314,133	0.7%	45,353,037	0.9%	45,192,880	0.8%	43,221,978	0.8%	9.0%	-4.4%
Local Unit Grants	40,974,385	0.9%	71,823,098	1.4%	74,597,798	1.5%	47,580,489	0.9%	82,720,440	1.4%	101.9%	73.9%
Total Intergovernmental Revenues	**$1,133,783,523**	**23.7%**	**$1,137,481,535**	**22.9%**	**$1,123,411,212**	**22.1%**	**$1,137,932,686**	**21.2%**	**$1,293,800,046**	**22.5%**	14.1%	13.7%
Departmental Fees and Service Charges												
General Government	$126,692,041	2.7%	$125,026,902	2.5%	$104,669,016	2.1%	$116,203,157	2.2%	$119,770,752	2.1%	-5.5%	3.1%
Public Safety	76,929,024	1.6%	89,173,677	1.8%	94,778,825	1.9%	98,052,125	1.8%	107,941,217	1.9%	40.3%	10.1%
Streets and Highways	46,893,018	1.0%	55,391,646	1.1%	109,179,353	2.2%	80,798,252	1.5%	59,272,314	1.0%	26.4%	-26.6%
Sanitation (Refuse Collection)	12,395,694	0.3%	12,764,408	0.3%	13,169,031	0.3%	16,799,477	0.3%	16,167,329	0.3%	30.4%	-3.8%
Libraries	1,302,908	0.0%	1,255,971	0.0%	990,192	0.0%	1,151,445	0.0%	911,532	0.0%	-30.0%	-20.8%
Parks and Recreation	118,090,792	2.5%	126,845,881	2.6%	132,809,655	2.6%	145,804,221	2.7%	162,939,510	2.8%	38.0%	11.8%
Airport	9,451,947	0.2%	9,591,724	0.2%	11,229,534	0.2%	11,318,836	0.2%	11,359,358	0.2%	20.2%	0.4%
Transit	6,294,706	0.1%	6,088,797	0.1%	7,020,698	0.1%	7,880,882	0.1%	7,374,440	0.1%	17.2%	-6.4%
Cemetery	1,092,106	0.0%	1,128,179	0.0%	1,353,204	0.0%	1,257,331	0.0%	1,419,299	0.0%	30.0%	12.9%
All Others	111,542,395	2.3%	136,387,781	2.7%	118,299,971	2.3%	130,588,725	2.4%	115,656,184	2.0%	3.7%	-11.4%
Total Departmental Fees and Service Charges	**$510,684,631**	**10.7%**	**$563,654,966**	**11.3%**	**$593,499,479**	**11.7%**	**$609,854,451**	**11.4%**	**$602,811,935**	**10.5%**	18.0%	-1.2%
Fines and Forfeits	$31,216,642	0.7%	$29,301,074	0.6%	$34,681,770	0.7%	$30,465,946	0.6%	$30,454,684	0.5%	-2.4%	-0.0%
Interest Earnings**	47,048,065	1.0%	47,934,327	1.0%	59,931,360	1.2%	77,615,197	1.4%	183,051,279	3.2%	289.1%	135.8%
All Other Revenues	191,771,050	4.0%	203,267,205	4.1%	160,726,552	3.2%	215,293,061	4.0%	191,402,301	3.3%	-0.2%	-11.1%
Total Revenues	**$4,776,816,377**	**100.0%**	**$4,969,302,120**	**100.0%**	**$5,076,174,480**	**100.0%**	**$5,362,521,482**	**100.0%**	**$5,745,173,167**	**100.0%**	20.3%	7.1%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$748,669,911		$884,782,435		$711,873,366		$702,444,055		$875,271,010			
Other Long-Term Indebtedness	39,446,896		54,203,059		85,492,680		26,933,601		27,283,902			
Short-Term Indebtedness	---		---		3,500,000		---		---			
Total Borrowing	**$788,116,807**		**$938,985,494**		**$800,866,046**		**$729,377,656**		**$902,554,912**			
Other Financing Sources	$23,049,187		$14,736,397		$17,396,406		$30,553,764		$19,822,724			
Transfers from Enterprise Funds	187,496,523		175,173,583		194,154,715		220,382,420		237,229,079			
Transfers from Governmental Funds	611,167,422		644,773,891		657,109,968		718,660,931		815,944,530			
Total Revenues and Other Financing Sources	**$6,386,646,316**		**$6,742,971,485**		**$6,745,701,615**		**$7,061,496,253**		**$7,720,724,412**			

*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, 2015 Through 2019

	2015		2016		2017		2018		2019		5-Year	2018 - 19
Governmental Fund Expenditures	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	**Change**	**Change**
General Government												
Current Expenditures	$523,437,987	9.5%	$560,050,695	9.7%	$575,891,762	9.9%	$605,147,704	10.0%	$627,257,604	9.7%	19.8%	3.7%
Capital Outlay	34,549,517	0.6%	42,658,903	0.7%	71,929,085	1.2%	101,109,781	1.7%	138,586,670	2.1%	301.1%	37.1%
Public Safety												
Current Expenditures	1,342,234,197	24.4%	1,407,204,325	24.5%	1,473,512,147	25.3%	1,545,915,193	25.6%	1,612,781,617	24.9%	20.2%	4.3%
Capital Outlay	85,605,790	1.6%	89,904,689	1.6%	99,444,265	1.7%	89,880,912	1.5%	134,357,831	2.1%	56.9%	49.5%
Streets and Highways												
Current Expenditures	481,328,091	8.7%	488,915,249	8.5%	503,953,903	8.6%	526,571,826	8.7%	591,136,119	9.1%	22.8%	12.3%
Capital Outlay	818,719,997	14.9%	852,446,075	14.8%	839,438,733	14.4%	824,448,867	13.7%	923,832,619	14.2%	12.8%	12.1%
Sanitation												
Current Expenditures	16,234,308	0.3%	16,702,901	0.3%	16,761,453	0.3%	22,586,616	0.4%	22,002,212	0.3%	35.5%	-2.6%
Capital Outlay	1,350,784	0.0%	792,962	0.0%	12,295,404	0.2%	412,409	0.0%	1,143,858	0.0%	-15.3%	177.4%
Health												
Current Expenditures	31,617,555	0.6%	31,496,851	0.5%	33,732,487	0.6%	33,819,717	0.6%	35,799,849	0.6%	13.2%	5.9%
Capital Outlay	908	0.0%	15,000	0.0%	---	---%	---	---%	---	---%	-100.0%	---%
Libraries												
Current Expenditures	58,368,949	1.1%	67,001,703	1.2%	61,029,701	1.0%	62,788,509	1.0%	65,116,319	1.0%	11.6%	3.7%
Capital Outlay	16,682,877	0.3%	13,182,912	0.2%	6,497,468	0.1%	8,302,037	0.1%	3,032,781	0.0%	-81.8%	-63.5%
Parks and Recreation												
Current Expenditures	424,827,228	7.7%	430,612,985	7.5%	467,562,273	8.0%	493,876,832	8.2%	580,952,624	9.0%	36.8%	17.6%
Capital Outlay	260,744,597	4.7%	283,526,982	4.9%	199,703,798	3.4%	219,933,749	3.6%	236,349,148	3.6%	-9.4%	7.5%
Housing/Economic Development												
Current Expenditures	417,670,117	7.6%	456,082,574	7.9%	414,765,068	7.1%	426,474,956	7.1%	429,500,318	6.6%	2.8%	0.7%
Capital Outlay	70,042,820	1.3%	115,249,441	2.0%	84,414,312	1.4%	92,992,927	1.5%	98,006,221	1.5%	39.9%	5.4%
Conservation of Natural Resources												
Current Expenditures	8,760,001	0.2%	7,716,368	0.1%	8,059,575	0.1%	8,428,609	0.1%	9,353,374	0.1%	6.8%	11.0%
Capital Outlay	1,450,729	0.0%	4,146,076	0.1%	4,347,269	0.1%	8,655,482	0.1%	1,475,789	0.0%	1.7%	-82.9%
Airport												
Current Expenditures	14,323,915	0.3%	14,607,310	0.3%	14,915,658	0.3%	16,262,808	0.3%	17,192,116	0.3%	20.0%	5.7%
Capital Outlay	21,171,724	0.4%	28,627,937	0.5%	30,969,603	0.5%	25,695,568	0.4%	24,478,417	0.4%	15.6%	-4.7%
Transit												
Current Expenditures	20,988,105	0.4%	22,571,826	0.4%	24,372,427	0.4%	25,586,998	0.4%	28,216,139	0.4%	34.4%	10.3%
Capital Outlay	5,977,874	0.1%	2,884,865	0.1%	4,392,182	0.1%	10,614,887	0.2%	7,560,578	0.1%	26.5%	-28.8%
Unallocated Insurance	3,477,359	0.1%	2,557,165	0.0%	---	---%	---	---%	---	---%	-100.0%	---%
All Other Expenditures												
Current Expenditures	13,714,381	0.2%	8,695,383	0.2%	5,226,609	0.1%	4,716,202	0.1%	5,004,560	0.1%	-63.5%	6.1%
Capital Outlay	4,758,442	0.1%	3,146,274	0.1%	943,350	0.0%	201,403	0.0%	977,929	0.0%	-79.4%	385.6%
Capital Outlay for Enterprise Funds	20,267,270	0.4%	16,502,247	0.3%	18,575,879	0.3%	20,371,273	0.3%	24,322,078	0.4%	20.0%	19.4%
Debt Service												
Principal Payments	634,585,383	11.5%	616,318,732	10.7%	695,488,463	11.9%	691,649,766	11.5%	697,655,488	10.8%	9.9%	0.9%
Interest and Fiscal Charges	168,937,539	3.1%	168,948,778	2.9%	162,820,115	2.8%	162,921,511	2.7%	169,939,919	2.6%	0.6%	4.3%
Total Current Expenditures	$3,356,982,193	61.0%	$3,514,215,335	61.1%	$3,599,783,063	61.7%	$3,772,175,970	62.6%	$4,024,312,851	62.0%	19.9%	6.7%
Total Capital Outlay	1,341,323,329	24.4%	1,453,084,363	25.3%	1,372,951,348	23.5%	1,402,619,295	23.3%	1,594,123,919	24.6%	18.8%	13.7%
Total Debt Service	803,522,922	14.6%	785,267,510	13.7%	858,308,578	14.7%	854,571,277	14.2%	867,595,407	13.4%	8.0%	1.5%
Total Expenditures	**$5,501,828,444**	**100.0%**	**$5,752,567,208**	**100.0%**	**$5,831,042,989**	**100.0%**	**$6,029,366,542**	**100.0%**	**$6,486,032,177**	**100.0%**	17.9%	7.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$110,075,592		$105,161,828		$140,582,047		$53,604,136		$69,991,297			
Other Financing Uses	2,228,715		8,198,155		138,976		783,233		271,750			
Transfers to Enterprise Funds	50,190,648		57,448,923		87,928,511		49,717,159		52,279,010			
Transfers to Governmental Funds	611,167,422		646,174,927		657,109,968		719,717,970		816,208,759			
Total Expenditures and Other Financing Uses	**$6,275,490,821**		**$6,569,551,041**		**$6,716,802,491**		**$6,853,189,040**		**$7,424,782,993**			

*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, 2018 and 2019

	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 2019		Total Cities Over 2,500 Population 2018		Percent Increase (Decrease)
Population Estimates - State Demographer	959,085		2,079,772		611,300		685,837		4,335,994		4,286,061		1.2%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$628,136,104	33.0%	$1,064,207,779	46.3%	$299,181,212	43.5%	$352,178,710	41.2%	$2,343,703,805	40.8%	$2,224,376,843	41.5%	5.4%
Tax Increments	100,462,396	5.3%	91,329,610	4.0%	17,285,780	2.5%	20,708,028	2.4%	229,785,814	4.0%	216,444,296	4.0%	6.2%
Franchise Taxes	65,067,463	3.4%	70,908,410	3.1%	16,647,540	2.4%	16,496,882	1.9%	169,120,295	2.9%	170,438,484	3.2%	-0.8%
Local Sales Taxes	142,492,203	7.5%	12,413,132	0.5%	11,399,309	1.7%	11,971,286	1.4%	178,275,930	3.1%	171,975,962	3.2%	3.7%
Hotel/Motel Taxes	29,608,550	1.6%	20,198,171	0.9%	2,530,367	0.4%	2,143,278	0.3%	54,480,366	0.9%	53,664,521	1.0%	1.5%
Gravel and Gambling Taxes	614,985	0.0%	819,543	0.0%	103,803	0.0%	187,004	0.0%	1,725,335	0.0%	1,483,277	0.0%	16.3%
Special Assessments	63,242,561	3.3%	110,481,556	4.8%	23,194,780	3.4%	36,940,750	4.3%	233,859,647	4.1%	237,104,388	4.4%	-1.4%
Licenses and Permits	77,985,387	4.1%	105,799,050	4.6%	21,397,114	3.1%	27,520,179	3.2%	232,701,730	4.1%	215,872,370	4.0%	7.8%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	$17,683,689	0.9%	$3,927,135	0.2%	$394,820	0.1%	$2,617,403	0.3%	$24,623,047	0.4%	$39,083,891	0.7%	-37.0%
All Others	41,910,274	2.2%	29,863,243	1.3%	13,864,385	2.0%	23,071,071	2.7%	108,708,973	1.9%	106,412,173	2.0%	2.2%
State Grants													
Local Government Aid	181,744,697	9.5%	74,878,555	3.3%	71,485,029	10.4%	107,085,307	12.5%	435,193,588	7.6%	425,865,620	7.9%	2.2%
Market Value Credit	583	0.0%	60,452	0.0%	80,079	0.0%	175,288	0.0%	316,402	0.0%	307,609	0.0%	2.9%
Taconite Relief and Aids	---	---%	---	---%	3,394,091	0.5%	4,538,649	0.5%	7,932,740	0.1%	7,368,692	0.1%	7.7%
PERA Aid	1,458,176	0.1%	1,437,740	0.1%	536,183	0.1%	548,664	0.1%	3,980,763	0.1%	3,759,512	0.1%	5.9%
Highways	67,262,458	3.5%	158,442,896	6.9%	36,652,915	5.3%	38,143,716	4.5%	300,501,985	5.2%	218,516,267	4.1%	37.5%
All Others	95,432,732	5.0%	112,751,186	4.9%	34,195,512	5.0%	44,220,700	5.2%	286,600,130	5.0%	243,845,553	4.5%	17.5%
County Grants	13,774,734	0.7%	15,847,893	0.7%	6,422,710	0.9%	7,176,641	0.8%	43,221,978	0.8%	45,192,880	0.8%	-4.4%
Local Unit Grants	40,137,191	2.1%	21,068,642	0.9%	14,752,797	2.1%	6,761,810	0.8%	82,720,440	1.4%	47,580,489	0.9%	73.9%
Total Intergovernmental Revenues	**$459,404,534**	**24.1%**	**$418,277,742**	**18.2%**	**$181,778,521**	**26.4%**	**$234,339,249**	**27.4%**	**$1,293,800,046**	**22.5%**	**$1,137,932,686**	**21.2%**	**13.7%**
Departmental Fees and Service Charges													
General Government	$61,447,556	3.2%	$42,318,528	1.8%	$6,174,347	0.9%	$9,830,321	1.1%	$119,770,752	2.1%	$116,203,157	2.2%	3.1%
Public Safety	40,332,770	2.1%	26,789,200	1.2%	12,039,037	1.8%	28,780,210	3.4%	107,941,217	1.9%	98,052,125	1.8%	10.1%
Streets and Highways	11,950,149	0.6%	27,389,293	1.2%	7,617,266	1.1%	12,315,606	1.4%	59,272,314	1.0%	80,798,252	1.5%	-26.6%
Sanitation (Refuse Collection)	1,166,929	0.1%	8,844,919	0.4%	2,647,633	0.4%	3,507,848	0.4%	16,167,329	0.3%	16,799,477	0.3%	-3.8%
Libraries	271,422	0.0%	130,537	0.0%	349,712	0.1%	159,861	0.0%	911,532	0.0%	1,151,445	0.0%	-20.8%
Parks and Recreation	35,077,643	1.8%	84,396,182	3.7%	20,386,283	3.0%	23,079,402	2.7%	162,939,510	2.8%	145,804,221	2.7%	11.8%
Airport	3,865,222	0.2%	2,133,661	0.1%	2,362,158	0.3%	2,998,317	0.4%	11,359,358	0.2%	11,318,836	0.2%	0.4%
Transit	3,480,933	0.2%	3,423,144	0.1%	138,339	0.0%	332,024	0.0%	7,374,440	0.1%	7,880,882	0.1%	-6.4%
Cemetery	---	---%	251,905	0.0%	650,749	0.1%	516,645	0.1%	1,419,299	0.0%	1,257,331	0.0%	12.9%
All Others	47,698,692	2.5%	43,173,838	1.9%	13,958,445	2.0%	10,825,209	1.3%	115,656,184	2.0%	130,588,725	2.4%	-11.4%
Total Departmental Fees and Service Charges	**$205,291,316**	**10.8%**	**$238,851,207**	**10.4%**	**$66,323,969**	**9.6%**	**$92,345,443**	**10.8%**	**$602,811,935**	**10.5%**	**$609,854,451**	**11.4%**	**-1.2%**
Fines and Forfeits	9,068,962	0.5%	13,404,028	0.6%	3,543,327	0.5%	4,438,367	0.5%	30,454,684	0.5%	30,465,946	0.6%	-0.0%
Interest Earnings	56,338,321	3.0%	80,141,964	3.5%	22,545,342	3.3%	24,025,652	2.8%	183,051,279	3.2%	77,615,197	1.4%	135.8%
All Other Revenues	66,652,807	3.5%	71,066,469	3.1%	21,421,083	3.1%	32,261,942	3.8%	191,402,301	3.3%	215,293,061	4.0%	-11.1%
Total Revenues	**$1,904,365,589**	**100.0%**	**$2,297,898,661**	**100.0%**	**$687,352,147**	**100.0%**	**$855,556,770**	**100.0%**	**$5,745,173,167**	**100.0%**	**$5,362,521,482**	**100.0%**	**7.1%**
Percent of Total Revenues	33.1%		40.0%		12.0%		14.9%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	$356,097,482		$288,784,202		$137,027,514		$93,361,812		$875,271,010		$702,444,055		
Other Long-Term Indebtedness	3,315,000		9,773,956		4,684,151		9,510,795		27,283,902		26,933,601		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	**$359,412,482**		**$298,558,158**		**$141,711,665**		**$102,872,607**		**$902,554,912**		**$729,377,656**		
Other Financing Sources	$1,144,218		$7,080,869		$4,540,906		$7,056,731		$19,822,724		$30,553,764		
Transfers from Enterprise Funds	61,327,876		89,365,755		33,926,691		52,608,757		237,229,079		220,382,420		
Transfers from Governmental Funds	369,495,720		216,887,823		122,373,328		107,187,659		815,944,530		718,660,931		
Total Revenues and Other Financing Sources	**$2,695,745,885**		**$2,909,791,266**		**$989,904,737**		**$1,125,282,524**		**$7,720,724,412**		**$7,061,496,253**		

*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, 2018 and 2019

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 2019		Total Cities Over 2,500 Population 2018		Percent Increase (Decrease)
		Amount	*%**	*Amount*	*%**	*Amount*	*%**	*Amount*	*%**	*Amount*	*%**	*Amount*	*%**	
General Government	- Current Expenditures	$221,504,356	10.2%	$223,474,238	8.9%	$78,175,507	9.4%	$104,103,503	10.7%	$627,257,604	9.7%	$605,147,704	10.0%	3.7%
	- Capital Outlay	89,537,883	4.1%	29,426,954	1.2%	9,265,503	1.1%	10,356,330	1.1%	138,586,670	2.1%	101,109,781	1.7%	37.1%
Public Safety														
Police and Ambulance	- Current Expenditures	347,482,150	16.0%	446,419,717	17.8%	125,497,410	15.1%	148,443,472	15.2%	1,067,842,749	16.5%	1,021,011,176	16.9%	4.6%
	- Capital Outlay	3,387,098	0.2%	18,133,144	0.7%	11,426,949	1.4%	6,625,400	0.7%	39,572,591	0.6%	35,316,367	0.6%	12.1%
Fire	- Current Expenditures	174,462,555	8.0%	135,019,215	5.4%	35,281,731	4.3%	41,102,916	4.2%	385,866,417	5.9%	371,880,982	6.2%	3.8%
	- Capital Outlay	2,704,299	0.1%	40,811,898	1.6%	21,550,048	2.6%	16,709,892	1.7%	81,776,137	1.3%	48,188,396	0.8%	69.7%
Other Public Safety	- Current Expenditures	77,186,773	3.6%	54,267,907	2.2%	11,339,906	1.4%	16,277,865	1.7%	159,072,451	2.5%	153,023,035	2.5%	4.0%
	- Capital Outlay	2,581,188	0.1%	5,553,100	0.2%	3,133,542	0.4%	1,741,273	0.2%	13,009,103	0.2%	6,376,149	0.1%	104.0%
Streets and Highways	- Maintenance	149,942,688	6.9%	241,420,877	9.6%	87,173,934	10.5%	94,755,765	9.7%	573,293,264	8.8%	508,035,422	8.4%	12.8%
	- Lighting	1,708,385	0.1%	6,785,021	0.3%	3,776,761	0.5%	5,572,688	0.6%	17,842,855	0.3%	18,536,404	0.3%	-3.7%
	- Construction	117,339,915	5.4%	446,131,060	17.8%	132,862,118	16.0%	140,935,945	14.4%	837,269,038	12.9%	750,309,913	12.4%	11.6%
	- Other Capital Outlay	839,250	0.0%	40,150,272	1.6%	8,498,990	1.0%	37,075,069	3.8%	86,563,581	1.3%	74,138,954	1.2%	16.8%
Sanitation	- Refuse Collection and Disposal	10,176,998	0.5%	516,686	0.0%	2,351,315	0.3%	2,516,790	0.3%	15,561,789	0.2%	16,315,799	0.3%	-4.6%
	- Other Sanitation	---	---%	2,736,339	0.1%	1,019,863	0.1%	2,684,221	0.3%	6,440,423	0.1%	6,270,817	0.1%	2.7%
	- Capital Outlay	---	---%	1,105,113	0.0%	---	---%	38,745	0.0%	1,143,858	0.0%	412,409	0.0%	177.4%
Health	- Current Expenditures	28,264,790	1.3%	7,168,584	0.3%	190,124	0.0%	176,351	0.0%	35,799,849	0.6%	33,819,717	0.6%	5.9%
	- Capital Outlay	---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---%
Culture and Recreation														
Libraries	- Current Expenditures	33,622,139	1.5%	7,900,693	0.3%	12,238,202	1.5%	11,355,285	1.2%	65,116,319	1.0%	62,788,509	1.0%	3.7%
	- Capital Outlay	259,803	0.0%	228,285	0.0%	1,607,269	0.2%	937,424	0.1%	3,032,781	0.0%	8,302,037	0.1%	-63.5%
Parks and Recreation	- Current Expenditures	246,321,583	11.3%	211,670,595	8.4%	63,512,346	7.7%	59,448,100	6.1%	580,952,624	9.0%	493,876,832	8.2%	17.6%
	- Capital Outlay	62,757,309	2.9%	111,620,427	4.5%	25,997,804	3.1%	35,973,608	3.7%	236,349,148	3.6%	219,933,749	3.6%	7.5%
Housing/Economic Development	- Current Expenditures	195,821,768	9.0%	163,201,020	6.5%	33,514,499	4.0%	36,963,031	3.8%	429,500,318	6.6%	426,474,956	7.1%	0.7%
	- Capital Outlay	34,942,112	1.6%	30,108,257	1.2%	10,255,790	1.2%	22,700,062	2.3%	98,006,221	1.5%	92,992,927	1.5%	5.4%
Conservation of Natural Resources	- Current Expenditures	---	---%	8,166,600	0.3%	935,007	0.1%	251,767	0.0%	9,353,374	0.1%	8,428,609	0.1%	11.0%
	- Capital Outlay	---	---%	1,459,989	0.1%	15,800	0.0%	---	---%	1,475,789	0.0%	8,655,482	0.1%	-82.9%
Airport	- Current Expenditures	4,577,255	0.2%	3,235,894	0.1%	4,408,397	0.5%	4,970,570	0.5%	17,192,116	0.3%	16,262,808	0.3%	5.7%
	- Capital Outlay	1,726,963	0.1%	3,345,064	0.1%	4,420,834	0.5%	14,985,556	1.5%	24,478,417	0.4%	25,695,568	0.4%	-4.7%
Transit	- Current Expenditures	11,064,621	0.5%	13,411,214	0.5%	1,924,790	0.2%	1,815,514	0.2%	28,216,139	0.4%	25,586,998	0.4%	10.3%
	- Capital Outlay	6,288,906	0.3%	1,108,136	0.0%	84,208	0.0%	79,328	0.0%	7,560,578	0.1%	10,614,887	0.2%	-28.8%
Unallocated Insurance		---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---%
All Other Expenditures	- Current Expenditures	---	---%	2,603,749	0.1%	1,344,588	0.2%	1,056,223	0.1%	5,004,560	0.1%	4,716,202	0.1%	6.1%
	- Capital Outlay	---	---%	70,514	0.0%	822,663	0.1%	84,752	0.0%	977,929	0.0%	201,403	0.0%	385.6%
Capital Outlay for Enterprise Funds		2,240,974	0.1%	10,076,955	0.4%	7,032	0.0%	11,997,117	1.2%	24,322,078	0.4%	20,371,273	0.3%	19.4%
Debt Service	- Principal Payments	288,634,895	13.3%	182,027,331	7.3%	111,453,492	13.4%	115,539,770	11.8%	697,655,488	10.8%	691,649,766	11.5%	0.9%
	- Interest and Fiscal Charges	58,064,379	2.7%	57,461,945	2.3%	25,212,623	3.0%	29,200,972	3.0%	169,939,919	2.6%	162,921,511	2.7%	4.3%
Total Current Expenditures		$1,502,136,061	69.1%	$1,527,998,349	61.0%	$462,684,380	55.8%	$531,494,061	54.4%	$4,024,312,851	62.0%	$3,772,175,970	62.6%	6.7%
Total Capital Outlay		324,605,700	14.9%	739,329,168	29.5%	229,948,550	27.7%	300,240,501	30.7%	1,594,123,919	24.6%	1,402,619,295	23.3%	13.7%
Total Debt Service		346,699,274	16.0%	239,489,276	9.6%	136,666,115	16.5%	144,740,742	14.8%	867,595,407	13.4%	854,571,277	14.2%	1.5%
Total Expenditures		**$2,173,441,035**	**100.0%**	**$2,506,816,793**	**100.0%**	**$829,299,045**	**100.0%**	**$976,475,304**	**100.0%**	**$6,486,032,177**	**100.0%**	**$6,029,366,542**	**100.0%**	**7.6%**
Percent of Total Expenditures		33.5%		38.6%		12.8%		15.1%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		$11,849,546		$31,325,023		$15,465,646		$11,351,082		$69,991,297		$53,604,136		
Other Financing Uses		---		---		---		271,750		271,750		783,233		
Transfers to Enterprise Funds		11,741,771		22,146,031		11,691,212		6,699,996		52,279,010		49,717,159		
Transfers to Governmental Funds		369,495,720		216,887,823		122,383,498		107,441,718		816,208,759		719,717,970		
Total Expenditures and Other Financing Uses		**$2,566,528,072**		**$2,777,175,670**		**$978,839,401**		**$1,102,239,850**		**$7,424,782,993**		**$6,853,189,040**		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		$248,870,121		$629,739,907		$259,918,133		$328,963,449		$1,467,491,610		$1,379,036,972		
Special Revenue Unrestricted Fund Balance		238,487,356		114,866,745		62,467,924		96,587,840		512,409,865		499,376,451		
Total Unrestricted Fund Balance		**$487,357,477**		**$744,606,652**		**$322,386,057**		**$425,551,289**		**$1,979,901,475**		**$1,878,413,423**		
Percent of Total Current Expenditures		32.4%		48.7%		69.7%		80.1%		49.2%		49.8%		

*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, 2015 Through 2019

	2015		2016		2017		2018		2019		5-Year	2018 - 19
Governmental Fund Revenues	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	***Amount***	%*	**Change**	**Change**
Property Taxes	$161,713,716	35.6%	$166,142,965	36.4%	$172,665,512	37.4%	$179,330,055	36.7%	$186,936,812	37.6%	15.6%	4.2%
Tax Increments	7,602,046	1.7%	8,165,399	1.8%	7,316,843	1.6%	7,517,228	1.5%	8,276,160	1.7%	8.9%	10.1%
Franchise Taxes	2,360,220	0.5%	2,523,252	0.6%	2,596,360	0.6%	2,723,748	0.6%	2,817,951	0.6%	19.4%	3.5%
Local Sales and Hotel/Motel Taxes	430,550	0.1%	404,446	0.1%	489,459	0.1%	1,318,348	0.3%	1,612,822	0.3%	274.6%	22.3%
Gravel and Gambling Taxes	87,043	0.0%	86,439	0.0%	50,694	0.0%	18,035	0.0%	37,687	0.0%	-56.7%	109.0%
Special Assessments	16,264,872	3.6%	15,956,584	3.5%	16,376,343	3.5%	15,968,824	3.3%	16,940,095	3.4%	4.2%	6.1%
Licenses and Permits	6,375,642	1.4%	6,430,864	1.4%	7,374,344	1.6%	7,129,410	1.5%	7,861,057	1.6%	23.3%	10.3%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$5,535,607	1.2%	$8,415,627	1.8%	$6,724,787	1.5%	$6,840,065	1.4%	$6,776,389	1.4%	22.4%	-0.9%
All Others	13,390,848	2.9%	13,465,777	2.9%	10,050,769	2.2%	15,699,149	3.2%	14,579,711	2.9%	8.9%	-7.1%
State Grants												
Local Government Aid	95,594,851	21.1%	95,660,280	20.9%	95,566,248	20.7%	97,611,862	20.0%	97,856,419	19.7%	2.4%	0.3%
Market Value Credit	220,708	0.0%	203,762	0.0%	194,284	0.0%	194,095	0.0%	192,383	0.0%	-12.8%	-0.9%
Taconite Relief and Aids	4,550,563	1.0%	4,229,751	0.9%	4,012,359	0.9%	3,833,300	0.8%	4,025,381	0.8%	-11.5%	5.0%
Highways	10,003,633	2.2%	711,628	0.2%	7,453,496	1.6%	7,562,116	1.5%	1,219,417	0.2%	-87.8%	-83.9%
All Others	27,784,560	6.1%	30,058,114	6.6%	28,587,223	6.2%	27,830,099	5.7%	32,068,792	6.5%	15.4%	15.2%
County Grants	3,171,188	0.7%	4,115,905	0.9%	5,833,010	1.3%	11,266,619	2.3%	7,042,717	1.4%	122.1%	-37.5%
Local Unit Grants	4,918,996	1.1%	6,104,527	1.3%	3,718,111	0.8%	3,906,313	0.8%	4,724,081	1.0%	-4.0%	20.9%
Total Intergovernmental Revenues	**$165,170,954**	**36.4%**	**$162,965,371**	**35.7%**	**$162,140,287**	**35.1%**	**$174,743,618**	**35.7%**	**$168,485,290**	**33.9%**	2.0%	-3.6%
Departmental Fees and Service Charges												
General Government	$2,490,582	0.5%	$2,984,150	0.7%	$3,527,279	0.8%	$4,070,918	0.8%	$4,103,871	0.8%	64.8%	0.8%
Public Safety	24,703,358	5.4%	25,248,556	5.5%	26,769,795	5.8%	28,089,651	5.7%	28,527,718	5.7%	15.5%	1.6%
Streets and Highways	1,206,757	0.3%	1,318,068	0.3%	1,608,044	0.3%	1,591,247	0.3%	1,976,868	0.4%	63.8%	24.2%
Sanitation (Refuse Collection)	3,360,776	0.7%	3,493,023	0.8%	3,629,467	0.8%	3,909,481	0.8%	3,921,493	0.8%	16.7%	0.3%
Libraries	317,747	0.1%	276,738	0.1%	219,219	0.0%	225,665	0.0%	244,050	0.0%	-23.2%	8.1%
Parks and Recreation	7,681,248	1.7%	7,890,738	1.7%	8,682,965	1.9%	8,507,906	1.7%	8,887,891	1.8%	15.7%	4.5%
Airport	1,647,341	0.4%	1,461,655	0.3%	1,632,136	0.4%	1,635,946	0.3%	1,687,735	0.3%	2.5%	3.2%
Transit	16,770	0.0%	13,831	0.0%	72,741	0.0%	142,320	0.0%	177,345	0.0%	957.5%	24.6%
Cemetery	372,777	0.1%	309,939	0.1%	454,547	0.1%	408,026	0.1%	354,426	0.1%	-4.9%	-13.1%
All Others	8,161,067	1.8%	8,262,002	1.8%	8,045,383	1.7%	8,658,458	1.8%	8,225,916	1.7%	0.8%	-5.0%
Total Departmental Fees and Service Charges	**$49,958,423**	**11.0%**	**$51,258,700**	**11.2%**	**$54,641,576**	**11.8%**	**$57,239,618**	**11.7%**	**$58,107,313**	**11.7%**	16.3%	1.5%
Fines and Forfeits	$1,824,480	0.4%	$1,706,533	0.4%	$1,806,168	0.4%	$1,943,577	0.4%	$1,934,404	0.4%	6.0%	-0.5%
Interest Earnings**	3,030,787	0.7%	3,289,880	0.7%	3,807,272	0.8%	4,952,483	1.0%	8,648,958	1.7%	185.4%	74.6%
All Other Revenues	39,211,925	8.6%	38,111,721	8.3%	32,614,864	7.1%	36,197,649	7.4%	35,022,013	7.1%	-10.7%	-3.2%
Total Revenues	**$454,030,658**	**100.0%**	**$457,042,154**	**100.0%**	**$461,879,722**	**100.0%**	**$489,082,593**	**100.0%**	**$496,680,562**	**100.0%**	9.4%	1.6%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$73,058,106		$80,298,133		$61,668,306		$72,516,756		$97,432,303			
Other Long-Term Indebtedness	10,930,109		26,003,059		17,567,755		27,872,099		19,522,305			
Short-Term Indebtedness	69,545		30,374		22,645		83,171		1,348,785			
Total Borrowing	**$84,057,760**		**$106,331,566**		**$79,258,706**		**$100,472,026**		**$118,303,393**			
Other Financing Sources	$1,840,276		$3,039,072		$4,971,008		$5,872,761		$2,914,195			
Transfers from Enterprise Funds	19,378,968		25,045,993		21,920,469		20,795,754		27,701,363			
Transfers from Governmental Funds	44,282,607		38,863,405		41,607,663		37,044,098		45,885,663			
Total Revenues and Other Financing Sources	**$603,590,269**		**$630,322,190**		**$609,637,568**		**$653,267,232**		**$691,485,176**			

*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, 2015 Through 2019

	2015		2016		2017		2018		2019		5-Year	2018 - 19
Governmental Fund Expenditures	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	**Change**	**Change**
General Government												
Current Expenditures	$79,492,302	15.3%	$81,702,900	15.0%	$84,917,179	15.6%	$89,025,427	15.4%	$91,257,108	15.2%	14.8%	2.5%
Capital Outlay	6,300,511	1.2%	8,083,729	1.5%	4,916,002	0.9%	6,832,871	1.2%	11,710,851	2.0%	85.9%	71.4%
Public Safety												
Current Expenditures	91,848,498	17.6%	96,233,269	17.7%	99,450,664	18.2%	101,547,214	17.6%	105,442,259	17.6%	14.8%	3.8%
Capital Outlay	23,069,391	4.4%	22,845,580	4.2%	26,178,180	4.8%	23,696,379	4.1%	21,841,799	3.6%	-5.3%	-7.8%
Streets and Highways												
Current Expenditures	59,654,541	11.5%	60,587,844	11.1%	62,198,764	11.4%	67,397,125	11.7%	73,795,791	12.3%	23.7%	9.5%
Capital Outlay	68,048,862	13.1%	68,923,989	12.6%	78,007,998	14.3%	85,870,709	14.9%	81,582,547	13.6%	19.9%	-5.0%
Sanitation												
Current Expenditures	4,355,944	0.8%	4,456,981	0.8%	4,831,544	0.9%	4,968,248	0.9%	5,144,551	0.9%	18.1%	3.5%
Capital Outlay	106,033	0.0%	144,529	0.0%	524,688	0.1%	478,461	0.1%	397,422	0.1%	274.8%	-16.9%
Health												
Current Expenditures	1,436,857	0.3%	1,487,111	0.3%	609,654	0.1%	625,678	0.1%	682,092	0.1%	-52.5%	9.0%
Capital Outlay	---	---%	423,932	0.1%	---	---%	625,893	0.1%	554,003	0.1%	---%	-11.5%
Libraries												
Current Expenditures	7,283,294	1.4%	7,419,488	1.4%	7,596,685	1.4%	7,927,044	1.4%	8,001,069	1.3%	9.9%	0.9%
Capital Outlay	413,592	0.1%	528,913	0.1%	408,661	0.1%	764,215	0.1%	669,725	0.1%	61.9%	-12.4%
Parks and Recreation												
Current Expenditures	25,105,047	4.8%	26,494,315	4.9%	27,273,030	5.0%	28,979,895	5.0%	29,269,230	4.9%	16.6%	1.0%
Capital Outlay	7,991,820	1.5%	12,494,843	2.3%	10,161,329	1.9%	12,064,405	2.1%	12,634,735	2.1%	58.1%	4.7%
Housing/Economic Development												
Current Expenditures	23,208,577	4.5%	22,232,778	4.1%	21,893,223	4.0%	21,700,798	3.8%	22,176,148	3.7%	-4.4%	2.2%
Capital Outlay	5,106,599	1.0%	5,193,438	1.0%	7,467,674	1.4%	13,739,299	2.4%	5,058,526	0.8%	-0.9%	-63.2%
Airport												
Current Expenditures	3,080,647	0.6%	3,301,222	0.6%	2,469,164	0.5%	2,826,364	0.5%	3,109,559	0.5%	0.9%	10.0%
Capital Outlay	3,232,794	0.6%	3,882,174	0.7%	3,233,853	0.6%	4,649,640	0.8%	5,535,364	0.9%	71.2%	19.0%
Unallocated Insurance	808,531	0.2%	299,364	0.1%	---	---%	---	---%	---	---%	-100.0%	---%
All Other Expenditures												
Current Expenditures	3,735,970	0.7%	2,757,333	0.5%	1,305,202	0.2%	1,159,189	0.2%	1,325,599	0.2%	-64.5%	14.4%
Capital Outlay	1,379,001	0.3%	6,027,825	1.1%	207,227	0.0%	368,601	0.1%	1,292,924	0.2%	-6.2%	250.8%
Capital Outlay for Enterprise Funds	12,965,305	2.5%	17,762,419	3.3%	9,025,993	1.7%	22,914,872	4.0%	21,044,553	3.5%	62.3%	-8.2%
Debt Service												
Principal Payments	73,516,905	14.1%	73,979,223	13.6%	75,870,139	13.9%	63,205,971	10.9%	79,270,081	13.2%	7.8%	25.4%
Interest and Fiscal Charges	18,805,590	3.6%	17,632,085	3.2%	16,730,319	3.1%	16,809,216	2.9%	18,646,932	3.1%	-0.8%	10.9%
Total Current Expenditures	$300,010,208	57.6%	$306,972,605	56.3%	$312,545,109	57.3%	$326,156,982	56.4%	$340,203,406	56.7%	13.4%	4.3%
Total Capital Outlay	128,613,908	24.7%	146,311,371	26.9%	140,131,605	25.7%	172,005,345	29.7%	162,322,449	27.0%	26.2%	-5.6%
Total Debt Service	92,322,495	17.7%	91,611,308	16.8%	92,600,458	17.0%	80,015,187	13.8%	97,917,013	16.3%	6.1%	22.4%
Total Expenditures	**$520,946,611**	**100.0%**	**$544,895,284**	**100.0%**	**$545,277,172**	**100.0%**	**$578,177,514**	**100.0%**	**$600,442,868**	**100.0%**	15.3%	3.9%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$14,534,536		$7,454,417		$6,466,827		$9,832,000		$11,586,228			
Other Financing Uses	500,199		306,814		187,141		751,181		1,672,985			
Transfers to Enterprise Funds	8,897,896		7,015,892		8,469,498		13,061,752		8,590,051			
Transfers to Governmental Funds	44,282,607		38,706,286		41,612,925		36,987,015		45,813,509			
Total Expenditures and Other Financing Uses	**$589,161,849**		**$598,378,693**		**$602,013,563**		**$638,809,462**		**$668,105,641**			

*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, 2018 and 2019

	Population 2,001 - 2,500		Population 1,501 - 2,000		Population 1,001 - 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		2019		2018		
Population Estimates - State Demographer	75,291		61,472		76,985		96,720		75,832		386,300		385,742		0.1%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$39,264,955	40.1%	$30,331,995	39.1%	$37,716,455	38.8%	$48,043,177	35.4%	$31,580,230	35.9%	$186,936,812	37.6%	$179,330,055	36.7%	4.2%
Tax Increment Taxes	2,599,462	2.7%	1,578,126	2.0%	1,904,827	2.0%	1,507,251	1.1%	686,494	0.8%	8,276,160	1.7%	7,517,228	1.5%	10.1%
Franchise Taxes	1,093,757	1.1%	542,270	0.7%	611,537	0.6%	438,280	0.3%	132,107	0.2%	2,817,951	0.6%	2,723,748	0.6%	3.5%
Local Sales and Hotel/Motel Taxes	99,177	0.1%	343,845	0.4%	307,128	0.3%	858,410	0.6%	4,262	0.0%	1,612,822	0.3%	1,318,348	0.3%	22.3%
Gravel and Gambling Taxes	---	---%	---	---%	8,103	0.0%	8,329	0.0%	21,255	0.0%	37,687	0.0%	18,035	0.0%	109.0%
Special Assessments	4,787,022	4.9%	2,275,272	2.9%	4,069,995	4.2%	4,487,813	3.3%	1,319,993	1.5%	16,940,095	3.4%	15,968,824	3.3%	6.1%
Licenses and Permits	2,224,838	2.3%	1,722,852	2.2%	1,234,186	1.3%	1,543,794	1.1%	1,135,387	1.3%	7,861,057	1.6%	7,129,410	1.5%	10.3%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	$604,016	0.6%	$1,046,846	1.3%	$959,774	1.0%	$2,552,061	1.9%	$1,613,692	1.8%	$6,776,389	1.4%	$6,840,065	1.4%	-0.9%
All Others	1,885,061	1.9%	604,878	0.8%	1,300,876	1.3%	7,578,401	5.6%	3,210,495	3.7%	14,579,711	2.9%	15,699,149	3.2%	-7.1%
State Grants															
Local Government Aid	19,096,508	19.5%	14,823,314	19.1%	22,201,714	22.8%	26,037,771	19.2%	15,697,112	17.9%	97,856,419	19.7%	97,611,862	20.0%	0.3%
Market Value Credit	19,301	0.0%	12,831	0.0%	25,963	0.0%	43,523	0.0%	90,765	0.1%	192,383	0.0%	194,095	0.0%	-0.9%
Taconite Aids	185,777	0.2%	2,250,033	2.9%	655,382	0.7%	745,184	0.5%	189,005	0.2%	4,025,381	0.8%	3,833,300	0.8%	5.0%
Highways	136,626	0.1%	5,650	0.0%	224,074	0.2%	615,524	0.5%	237,543	0.3%	1,219,417	0.2%	7,562,116	1.5%	-83.9%
All Others	4,573,066	4.7%	4,443,378	5.7%	5,036,489	5.2%	11,431,306	8.4%	6,584,553	7.5%	32,068,792	6.5%	27,830,099	5.7%	15.2%
County Grants	516,820	0.5%	1,344,810	1.7%	937,120	1.0%	1,732,197	1.3%	2,511,770	2.9%	7,042,717	1.4%	11,266,619	2.3%	-37.5%
Local Unit Grants	1,360,003	1.4%	565,234	0.7%	551,511	0.6%	1,143,809	0.8%	1,103,524	1.3%	4,724,081	1.0%	3,906,313	0.8%	20.9%
Total Intergovernmental Revenues	**$28,377,178**	**28.9%**	**$25,096,974**	**32.3%**	**$31,892,903**	**32.8%**	**$51,879,776**	**38.2%**	**$31,238,459**	**35.5%**	**$168,485,290**	**33.9%**	**$174,743,618**	**35.7%**	**-3.6%**
Charges for Services															
General Government	$1,281,612	1.3%	$612,783	0.8%	$764,163	0.8%	$827,066	0.6%	$618,247	0.7%	$4,103,871	0.8%	$4,070,918	0.8%	0.8%
Public Safety	3,717,270	3.8%	4,313,795	5.6%	5,056,454	5.2%	8,430,860	6.2%	7,009,339	8.0%	28,527,718	5.7%	28,089,651	5.7%	1.6%
Streets and Highways	576,295	0.6%	159,963	0.2%	357,827	0.4%	545,700	0.4%	337,083	0.4%	1,976,868	0.4%	1,591,247	0.3%	24.2%
Sanitation	1,055,988	1.1%	372,108	0.5%	864,321	0.9%	755,058	0.6%	874,018	1.0%	3,921,493	0.8%	3,909,481	0.8%	0.3%
Libraries	64,591	0.1%	44,376	0.1%	71,645	0.1%	55,167	0.0%	8,271	0.0%	244,050	0.0%	225,665	0.0%	8.1%
Parks and Recreation	1,787,950	1.8%	1,916,545	2.5%	2,754,564	2.8%	1,433,139	1.1%	995,693	1.1%	8,887,891	1.8%	8,507,906	1.7%	4.5%
Airports	346,452	0.4%	809,139	1.0%	99,927	0.1%	211,738	0.2%	220,479	0.3%	1,687,735	0.3%	1,635,946	0.3%	3.2%
Transit	---	---%	---	---%	9,670	0.0%	167,675	0.1%	---	---%	177,345	0.0%	142,320	0.0%	24.6%
Cemetery	90,373	0.1%	43,922	0.1%	71,901	0.1%	83,143	0.1%	65,087	0.1%	354,426	0.1%	408,026	0.1%	-13.1%
All Others	1,800,310	1.8%	775,491	1.0%	1,029,052	1.1%	3,469,222	2.6%	1,151,841	1.3%	8,225,916	1.7%	8,658,458	1.8%	-5.0%
Total Charges for Services	**$10,720,841**	**10.9%**	**$9,048,122**	**11.7%**	**$11,079,524**	**11.4%**	**$15,978,768**	**11.8%**	**$11,280,058**	**12.8%**	**$58,107,313**	**11.7%**	**$57,239,618**	**11.7%**	**1.5%**
Fines and Forfeits	$688,934	0.7%	$358,782	0.5%	$349,044	0.4%	$404,914	0.3%	$132,730	0.2%	$1,934,404	0.4%	$1,943,577	0.4%	-0.5%
Interest Earnings**	2,653,330	2.7%	1,975,235	2.5%	1,524,305	1.6%	1,477,150	1.1%	1,018,938	1.2%	8,648,958	1.7%	4,952,483	1.0%	74.6%
All Other Revenues	5,512,770	5.6%	4,356,718	5.6%	6,593,219	6.8%	9,214,918	6.8%	9,344,388	10.6%	35,022,013	7.1%	36,197,649	7.4%	-3.2%
Total Revenues	**$98,022,264**	**100.0%**	**$77,630,191**	**100.0%**	**$97,291,226**	**100.0%**	**$135,842,580**	**100.0%**	**$87,894,301**	**100.0%**	**$496,680,562**	**100.0%**	**$489,082,593**	**100.0%**	**1.6%**
Other Financing Sources															
Borrowing															
Bonds Issued	$23,153,108		$6,819,512		$28,583,253		$28,964,441		$9,911,989		$97,432,303		$72,516,756		
Other Long-Term Debt Issued	2,858,485		2,785,776		984,816		6,174,743		6,718,485		19,522,305		27,872,099		
Short-Term Debt Issued	---		---		---		---		1,348,785		1,348,785		83,171		
Total Borrowing	**$26,011,593**		**$9,605,288**		**$29,568,069**		**$35,139,184**		**$17,979,259**		**$118,303,393**		**$100,472,026**		
Other Financing Sources	287,708		329,075		798,161		747,854		751,397		2,914,195		5,872,761		
Transfers from Enterprise Funds	4,341,068		3,220,338		6,449,873		11,127,645		2,562,439		27,701,363		20,795,754		
Transfers from Governmental Funds	10,504,796		6,693,349		10,427,040		12,755,004		5,505,474		45,885,663		37,044,098		
Total Revenues and Other Financing Sources	**$139,167,429**		**$97,478,241**		**$144,534,369**		**$195,612,267**		**$114,692,870**		**$691,485,176**		**$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 15
Summary of Governmental Fund Expenditures by Population Type
Cities Under 2,500 Population
For the Years Ended December 31, 2018 and 2019

Expenditures		Population 2,001 - 2,500 Type 1 Amount	%*	Population 1,501 - 2,000 Type 2 Amount	%*	Population 1,001 - 1,500 Type 3 Amount	%*	Population 500 - 1,000 Type 4 Amount	%*	Population Under 500 Type 5 Amount	%*	Total Cities Under 2,500 Population 2019 Amount	%*	2018 Amount	%*	Percent Increase (Decrease)
General Government	- Current Expenditures	$14,887,847	12.6%	$13,710,260	14.9%	$16,398,223	14.0%	$24,384,080	14.1%	$21,876,698	21.7%	$91,257,108	15.2%	$89,025,427	15.4%	2.5%
	- Capital Outlay	3,787,551	3.2%	1,764,938	1.9%	1,728,244	1.5%	2,347,266	1.4%	2,082,852	2.1%	11,710,851	2.0%	6,832,871	1.2%	71.4%
Public Safety																
Police	- Current Expenditures	16,600,033	14.0%	11,651,488	12.7%	12,738,830	10.9%	12,794,455	7.4%	2,156,008	2.1%	55,940,814	9.3%	53,862,973	9.3%	3.9%
	- Capital Outlay	1,052,823	0.9%	348,234	0.4%	597,538	0.5%	428,738	0.2%	859	0.0%	2,428,192	0.4%	2,293,577	0.4%	5.9%
Ambulance	- Current Expenditures	1,217,548	1.0%	1,517,787	1.7%	2,215,665	1.9%	2,880,651	1.7%	1,442,578	1.4%	9,274,229	1.5%	8,815,229	1.5%	5.2%
	- Capital Outlay	51,759	0.0%	72,421	0.1%	373,929	0.3%	458,814	0.3%	91,256	0.1%	1,048,179	0.2%	1,564,373	0.3%	-33.0%
Fire	- Current Expenditures	5,030,051	4.3%	5,023,581	5.5%	5,843,876	5.0%	9,853,948	5.7%	10,719,692	10.6%	36,471,148	6.1%	34,667,209	6.0%	5.2%
	- Capital Outlay	2,682,344	2.3%	2,835,055	3.1%	2,634,616	2.3%	5,138,781	3.0%	4,456,470	4.4%	17,747,266	3.0%	19,520,495	3.4%	-9.1%
Other Public Safety	- Current Expenditures	1,003,352	0.8%	699,398	0.8%	668,892	0.6%	1,098,486	0.6%	285,940	0.3%	3,756,068	0.6%	4,201,803	0.7%	-10.6%
	- Capital Outlay	26,333	0.0%	224,982	0.2%	19,445	0.0%	272,221	0.2%	75,181	0.1%	618,162	0.1%	317,934	0.1%	94.4%
Streets and Highways	- Maintenance	11,161,773	9.4%	10,917,597	11.9%	13,262,090	11.3%	19,034,301	11.0%	13,956,052	13.9%	68,331,813	11.4%	61,549,312	10.6%	11.0%
	- Street Lighting	527,705	0.4%	740,914	0.8%	963,060	0.8%	1,500,489	0.9%	1,731,810	1.7%	5,463,978	0.9%	5,847,813	1.0%	-6.6%
	- Construction	19,611,708	16.6%	10,201,547	11.1%	9,204,004	7.9%	22,288,138	12.9%	7,912,259	7.9%	69,217,656	11.5%	73,295,357	12.7%	-5.6%
	- Other Capital Outlay	2,793,975	2.4%	2,602,447	2.8%	1,884,046	1.6%	3,402,144	2.0%	1,682,279	1.7%	12,364,891	2.1%	12,575,352	2.2%	-1.7%
Sanitation	- Current Expenditures	1,100,329	0.9%	471,336	0.5%	1,053,036	0.9%	1,139,024	0.7%	1,380,826	1.4%	5,144,551	0.9%	4,968,248	0.9%	3.5%
	- Capital Outlay	---	---%	273,225	0.3%	89,676	0.1%	17,930	0.0%	16,591	0.0%	397,422	0.1%	478,461	0.1%	-16.9%
Health	- Current Expenditures	---	---%	---	---%	93,618	0.1%	585,923	0.3%	2,551	0.0%	682,092	0.1%	625,678	0.1%	9.0%
	- Capital Outlay	552,405	0.5%	---	---%	---	---%	1,598	0.0%	---	---%	554,003	0.1%	625,893	0.1%	-11.5%
Culture and Recreation																
Libraries	- Current Expenditures	1,666,173	1.4%	1,593,795	1.7%	2,706,942	2.3%	1,768,620	1.0%	265,539	0.3%	8,001,069	1.3%	7,927,044	1.4%	0.9%
	- Capital Outlay	211,924	0.2%	147,942	0.2%	127,738	0.1%	176,449	0.1%	5,672	0.0%	669,725	0.1%	764,215	0.1%	-12.4%
Parks and Recreation	- Current Expenditures	6,410,648	5.4%	5,244,246	5.7%	7,191,387	6.1%	6,267,564	3.6%	4,155,385	4.1%	29,269,230	4.9%	28,979,895	5.0%	1.0%
	- Capital Outlay	3,064,827	2.6%	3,412,840	3.7%	1,711,675	1.5%	1,897,562	1.1%	2,547,831	2.5%	12,634,735	2.1%	12,064,405	2.1%	4.7%
Housing	- Current Expenditures	250,945	0.2%	992,646	1.1%	479,191	0.4%	1,423,986	0.8%	1,492,100	1.5%	4,638,868	0.8%	4,715,870	0.8%	-1.6%
	- Capital Outlay	196,151	0.2%	61,019	0.1%	---	---%	34,302	0.0%	15,004	0.0%	306,476	0.1%	3,564,032	0.6%	-91.4%
Economic Development	- Current Expenditures	3,508,997	3.0%	2,605,563	2.8%	5,171,115	4.4%	4,531,054	2.6%	1,720,551	1.7%	17,537,280	2.9%	16,984,928	2.9%	3.3%
	- Capital Outlay	445,749	0.4%	388,015	0.4%	1,817,801	1.6%	428,196	0.2%	1,672,289	1.7%	4,752,050	0.8%	10,175,267	1.8%	-53.3%
Airport	- Current Expenditures	709,037	0.6%	1,110,814	1.2%	312,685	0.3%	593,514	0.3%	383,509	0.4%	3,109,559	0.5%	2,826,364	0.5%	10.0%
	- Capital Outlay	2,439,308	2.1%	541,082	0.6%	518,031	0.4%	1,735,440	1.0%	301,503	0.3%	5,535,364	0.9%	4,649,640	0.8%	19.0%
Unallocated Pension Costs		---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---%
Unallocated Insurance Costs		---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---	---%	---%
All Other Expenditures	- Current Expenditures	304,226	0.3%	129,759	0.1%	357,517	0.3%	254,855	0.1%	279,242	0.3%	1,325,599	0.2%	1,159,189	0.2%	14.4%
	- Capital Outlay	4,997	0.0%	712,605	0.8%	325,659	0.3%	40,265	0.0%	209,398	0.2%	1,292,924	0.2%	368,601	0.1%	250.8%
Capital Outlay for Enterprise Funds		39,960	0.0%	651,595	0.7%	1,485,606	1.3%	12,907,315	7.5%	5,960,077	5.9%	21,044,553	3.5%	22,914,872	4.0%	-8.2%
Debt Service	- Principal Payments	12,861,109	10.9%	8,570,286	9.3%	19,937,185	17.0%	27,899,468	16.2%	10,002,033	9.9%	79,270,081	13.2%	63,205,971	9.0%	25.4%
	- Interest and Fiscal Charges	4,052,525	3.4%	2,678,416	2.9%	5,138,115	4.4%	4,949,160	2.9%	1,828,716	1.8%	18,646,932	3.1%	16,809,216	2.9%	10.9%
Total Current Expenditures		$64,378,664	54.4%	$56,409,184	61.4%	$69,456,127	59.3%	$88,110,950	51.1%	$61,848,481	61.4%	$340,203,406	56.7%	$326,156,982	56.4%	4.3%
Total Capital Outlay		36,961,814	31.3%	24,237,947	26.4%	22,518,008	19.2%	51,575,159	29.9%	27,029,521	26.8%	162,322,449	27.0%	172,005,345	29.7%	-5.6%
Total Debt Service		16,913,634	14.3%	11,248,702	12.2%	25,075,300	21.4%	32,848,628	19.0%	11,830,749	11.7%	97,917,013	16.3%	80,015,187	13.8%	22.4%
Total Expenditures		**$118,254,112**	**100.0%**	**$91,895,833**	**100.0%**	**$117,049,435**	**100.0%**	**$172,534,737**	**100.0%**	**$100,708,751**	**100.0%**	**$600,442,868**	**100.0%**	**$578,177,514**	**100.0%**	**3.9%**
Other Financing Uses																
Debt Redemption - Refunded Bonds		$1,115,000		$---		$4,815,228		$4,771,000		$885,000		$11,586,228		$9,832,000		
Other Financing Uses		718,366		29,081		300,000		573,912		51,626		1,672,985		751,181		
Transfers to Enterprise Funds		1,150,056		639,038		758,521		2,610,231		3,432,205		8,590,051		13,061,752		
Transfers to Governmental Funds		10,504,796		6,693,349		10,427,040		12,755,005		5,433,319		45,813,509		36,987,015		
Total Expenditures and Other Financing Uses		**$131,742,330**		**$99,257,301**		**$133,350,224**		**$193,244,885**		**$110,510,901**		**$668,105,641**		**$638,809,462**		

*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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Ada	460,895	9,530	10,650	---	683,359	18,500	701,859	383,731	7,869	96,433	102,772	1,773,739	---	18,000	516,200	64,000	2,371,939
Adams	417,524	73,168	990	---	389,960	---	389,960	138,063	---	9,599	142,493	1,171,797	---	---	3,103	---	1,174,900
Adrian	523,335	50,249	10,208	28,913	665,421	---	694,334	210,322	1,428	26,034	19,133	1,535,043	---	7,368	88,940	128,644	1,759,995
Afton	2,296,076	157,862	167,786	---	1,587,949	166,233	1,754,182	198,240	13,706	73,528	2,788	4,664,168	29,092	3,910	---	---	4,697,170
Aitkin	1,242,340	7,331	93,753	---	1,033,273	861,124	1,894,397	220,874	16,158	65,937	425,102	3,965,892	1,701,354	4,000	75,000	602,420	6,348,666
Akeley	211,756	987	640	---	141,956	---	141,956	1,602	2,636	526	6,494	366,597	---	---	50,000	---	416,597
Albany	1,009,236	173,247	76,808	4,750	794,928	9,914	809,592	118,971	8,160	30,219	162,096	2,388,329	2,314,524	1,668	139,853	2,211,864	7,056,238
Albert Lea	8,351,045	1,571,186	311,538	146,208	6,980,601	278,595	7,405,404	1,222,455	116,077	980,692	224,433	20,182,830	2,856,086	31,369	2,245,518	2,055,268	27,371,071
Alberta	71,555	---	80	---	23,481	---	23,481	13,236	---	39	1,575	109,966	---	---	---	---	109,966
Albertville	4,451,056	259,787	215,108	52,214	325,930	59,891	438,035	786,990	500	384,339	138,771	6,674,586	---	6,119	---	151,390	6,832,095
Alden	228,523	32,054	1,690	2,564	195,233	---	197,797	50,202	93	2,414	164,613	677,386	---	520	---	1,015	678,921
Aldrich	13,204	---	1,875	---	7,971	2,500	10,471	30	53	56	218	25,907	---	---	---	---	25,907
Alexandria	9,003,882	667,599	642,644	65,063	3,168,834	995,798	4,229,695	2,180,429	109,538	390,129	555,240	17,779,156	---	21,900	225,000	874,973	18,901,029
Alpha	60,976	---	5	---	48,134	---	48,134	19,709	53	412	444	129,733	---	---	---	17,300	147,033
Altura	133,014	---	4,755	2,470	92,403	---	94,873	89,615	---	20,169	42,863	385,289	---	---	---	58,513	443,802
Alvarado	80,021	80,998	1,250	120,012	91,539	3,698	215,249	6,222	60	342	12,620	396,762	109,609	---	---	---	506,371
Amboy	311,107	---	1,153	750	184,958	1,196	186,904	74,464	47	9,674	60,803	644,152	---	---	---	44,043	688,195
Andover	13,075,285	721,950	855,831	---	2,571,297	115,797	2,687,094	4,869,897	62,349	1,316,876	895,837	24,485,119	17,228,695	32,050	1,323,739	463,639	43,533,242
Annandale	1,524,627	118,683	96,564	---	573,859	62,636	636,495	501,258	16,086	91,947	84,792	3,070,452	1,833,577	2,500	256,000	856,683	6,019,212
Anoka	9,327,753	783,656	392,030	---	4,172,566	1,709,713	5,882,279	1,037,422	103,406	308,432	298,345	18,133,323	1,697,841	460,437	1,032,200	1,317,000	22,640,801
Apple Valley	28,499,508	1,259,795	1,590,903	25,200	8,137,533	---	8,162,733	4,839,275	320,535	1,962,973	211,700	46,847,422	---	406,035	1,367,900	4,678,470	53,299,827
Appleton	1,516,659	23,212	1,131	---	878,435	79,577	958,012	333,316	2,478	20,005	126,913	2,981,726	164,388	378	---	20,000	3,166,492
Arco	41,421	---	140	---	26,188	---	26,188	2,873	---	205	82,980	153,807	---	---	---	9,000	162,807
Arden Hills	4,284,785	828,487	714,530	---	603,966	---	603,966	575,121	34,512	310,607	157,122	7,509,130	---	27,390	300,000	780,000	8,616,520
Argyle	154,296	96,732	1,270	12,010	247,595	4,750	264,355	128,832	50	18,813	79,365	743,713	---	95,151	10,000	---	848,864
Arlington	925,820	233,228	42,748	5,000	824,380	---	829,380	695,463	14,576	111,411	68,741	2,921,367	1,652,567	23,000	16,338	507,833	5,121,105
Ashby	245,362	348	2,445	---	128,964	---	128,964	138,081	1,273	5,148	25,383	547,004	---	---	---	41,278	588,282
Askov	155,538	---	4,030	---	100,874	---	100,874	51,335	1,812	2,476	13,323	329,388	---	---	---	---	329,388
Atwater	417,540	29,736	7,359	---	366,599	---	366,599	156,106	3,239	17,938	30,332	1,028,849	---	4,190	253,000	395,000	1,681,039
Audubon	275,328	33,109	5,343	---	164,976	---	164,976	243,886	612	10,925	89,445	823,624	---	33,245	13,500	30,625	900,994

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Aurora	1,157,572	35,968	5,860	175,000	916,371	62,935	1,154,306	108,535	3,789	8,228	76,239	2,550,497	---	45,876	70,796	427,405	3,094,574
Austin	9,484,744	755,643	630,064	42,355	13,040,046	180,819	13,263,220	1,056,480	208,822	544,283	937,455	26,880,711	---	---	1,682,957	229,000	28,792,668
Avoca	52,133	325	35	264	22,556	---	22,820	2,960	---	320	6,438	85,031	---	---	23,889	---	108,920
Avon	1,254,430	92,557	108,121	2,220	379,013	---	381,233	200,869	20,884	59,264	149,941	2,267,299	1,750,000	4,000	40,900	105,845	4,168,044
Babbitt	1,154,858	---	4,654	---	1,162,226	76,801	1,239,027	457,804	4,137	59,848	151,274	3,071,602	---	4,804	1,500	441,371	3,519,277
Backus	160,516	15,956	3,027	---	141,644	---	141,644	100,379	120	1,660	26,269	449,571	---	---	---	23,209	472,780
Badger	130,906	8,501	2,350	---	129,895	12,668	142,563	40,739	---	2,974	14,846	342,879	---	---	---	10,000	352,879
Bagley	742,876	78,307	8,354	---	914,424	---	914,424	140,460	6,296	15,372	76,589	1,982,678	---	---	24,539	---	2,007,217
Balaton	394,010	---	1,665	86,354	252,722	---	339,076	192,549	553	6,203	88,419	1,022,475	266,669	31,023	1	79,800	1,399,968
Barnesville	935,488	282,156	52,749	381,745	946,292	187,731	1,515,768	302,834	20,381	50,621	213,946	3,373,943	---	51,000	778,324	---	4,203,267
Barnum	193,917	---	1,642	---	164,659	5,000	169,659	78,927	---	2,100	8,820	455,065	---	6,450	---	19,125	480,640
Barrett	181,620	---	5,657	---	85,204	---	85,204	97,184	1,981	761	27,670	400,077	477,000	---	---	310	877,387
Barry	9,460	911	---	---	1,826	---	1,826	---	---	2,118	60	14,375	---	---	---	---	14,375
Battle Lake	799,422	---	16,335	---	146,833	55,051	201,884	12,092	3,571	17,742	28,965	1,080,011	---	---	95,000	55,545	1,230,556
Baudette	490,752	---	4,955	159,163	331,869	---	491,032	146,521	5,909	3,500	213,425	1,356,094	---	---	370,000	25,000	1,751,094
Baxter	10,815,599	1,441,194	358,964	65,620	4,889,386	33,414	4,988,420	3,723,748	84,170	828,912	76,357	22,317,364	2,769,788	655,650	618,160	4,164,341	30,525,303
Bayport	1,469,547	47,646	224,714	---	775,139	504,384	1,279,523	618,294	31,316	380,193	924,987	4,976,220	---	---	---	---	4,976,220
Beardsley	38,296	---	925	---	88,916	---	88,916	20,559	---	722	13,428	162,846	---	22,975	---	---	185,821
Beaver Bay	298,196	---	12,196	---	13,248	---	13,248	28,917	---	711	9,243	362,511	---	---	---	---	362,511
Beaver Creek	120,972	---	1,966	---	77,567	---	77,567	27,778	597	238	12,102	241,220	---	---	10,448	11,075	262,743
Becker	6,301,430	93,829	239,240	---	2,848,102	---	2,848,102	2,650,398	22,737	395,731	143,801	12,695,268	---	14,216	69,850	1,066,729	13,846,063
Bejou	15,780	---	3,495	---	20,375	---	20,375	---	---	18	338	40,006	---	---	---	---	40,006
Belgrade	322,063	15,827	6,225	---	287,216	4,350	291,566	181,898	3,130	5,977	211,091	1,037,777	---	---	---	28,642	1,066,419
Belle Plaine	5,682,000	585,389	160,187	---	835,329	---	835,329	537,293	9,088	201,718	128,099	8,139,103	4,876,161	6,896	---	2,563,607	15,585,767
Bellechester	49,053	---	3,814	5,625	22,344	---	27,969	15,482	1,221	788	1,728	100,055	---	---	---	---	100,055
Bellingham	62,975	---	1,350	---	67,944	---	67,944	58,328	135	3,852	24,754	219,338	---	5,000	---	---	224,338
Beltrami	50,244	313	30	---	32,691	---	32,691	11,512	---	118	2,855	97,763	---	---	---	---	97,763
Belview	122,606	---	2,150	6,747	178,321	---	185,068	19,430	3	2,756	16,877	348,890	34,540	---	---	---	383,430
Bemidji	7,016,858	293,181	590,190	1,316,459	4,231,471	---	5,547,930	2,220,176	160,035	388,201	1,161,421	17,377,992	2,088,975	10,439	2,331,682	842,720	22,651,808
Bena	12,151	---	1,525	---	51,383	---	51,383	8,944	---	5	269	74,277	---	---	---	---	74,277

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Benson	2,113,030	2,374	49,981	372,903	1,562,661	---	1,935,564	441,942	19,961	387,358	98,617	5,048,827	---	8,517	80,000	566,185	5,703,529
Bertha	129,728	---	2,515	---	175,359	---	175,359	38,080	1,566	2,393	24,295	373,936	---	---	---	9,322	383,258
Bethel	253,542	---	12,749	---	68,142	10,417	78,559	---	227	1,184	65,970	412,231	99,541	---	51,987	28,400	592,159
Big Falls	63,693	---	229	---	157,073	28,418	185,491	50,107	---	7,006	47,153	353,679	---	---	10,000	4,445	368,124
Big Lake	5,030,294	370,218	584,058	252,627	1,378,003	202,919	1,833,549	380,054	79,000	353,274	84,387	8,714,834	---	101,172	713,063	5,392,580	14,921,649
Bigelow	35,204	---	529	---	72,114	---	72,114	40,884	233	1,033	9,884	159,881	---	---	---	---	159,881
Bigfork	152,427	---	1,875	---	273,316	81,282	354,598	206,086	731	4,502	62,240	782,459	---	---	---	38,456	820,915
Bingham Lake	124,338	---	112	---	19,971	---	19,971	4,405	---	6,419	2,632	157,877	---	---	---	---	157,877
Birchwood	172,728	13,100	27,276	---	238	16,990	17,228	7,423	1,333	6,356	5,355	250,799	---	---	---	---	250,799
Bird Island	554,983	77,786	11,484	---	434,645	---	434,645	48,627	3,634	39,844	72,080	1,243,083	175,000	---	---	114,303	1,532,386
Biscay	20,008	---	2,715	---	621	---	621	---	---	82	9,097	32,523	---	---	---	---	32,523
Biwabik	966,866	235,869	37,849	---	364,797	250,000	614,797	140,102	3,608	3,010	185,252	2,187,353	4,396,763	---	6,785,000	361,949	13,731,065
Blackduck	263,927	29,047	3,785	---	294,577	11,000	305,577	106,902	592	18,013	43,675	771,518	---	---	65,000	36,000	872,518
Blaine	30,324,732	1,022,837	2,771,009	55,100	4,497,148	24,463	4,576,711	7,585,088	365,377	1,918,689	3,853,685	52,418,128	15,182,568	253,495	27,286	2,200,000	70,081,477
Blomkest	63,066	---	375	---	22,576	---	22,576	51,707	---	662	19,821	158,207	122,000	1,000	---	13,444	294,651
Blooming Prairie	626,420	32,525	9,383	111,377	807,235	69,987	988,599	111,001	11,881	42,566	212,664	2,035,039	750,000	9,651	---	125,345	2,920,035
Bloomington	100,702,958	3,697,939	6,875,207	9,961,616	6,686,133	1,648,259	18,296,008	3,636,292	758,081	5,542,451	17,386,443	156,895,379	14,250,395	510,500	1,184,526	19,227,307	192,068,107
Blue Earth	1,873,988	402,754	37,983	27,332	2,054,354	---	2,081,686	759,222	10,778	167,230	182,242	5,515,883	2,060,897	7,043	125,000	301,543	8,010,366
Bluffton	53,158	---	2,365	---	51,902	---	51,902	7,300	---	1,724	25,106	141,555	---	---	---	17,000	158,555
Bock	27,157	2,353	6,260	---	17,116	---	17,116	---	253	3,121	1,267	57,527	---	---	---	---	57,527
Borup	11,587	---	1,200	---	30,126	---	30,126	150	---	122	62,340	105,525	---	---	10,000	---	115,525
Bovey	373,433	14,356	1,082	21,254	411,063	---	432,317	54,646	5,627	1,396	38,728	921,585	---	---	110,341	12,553	1,044,479
Bowlus	59,293	---	2,575	---	75,555	1,665	77,220	66,132	273	1,151	102,112	308,756	---	---	1,075	27,164	336,995
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	84,944	---	65	71,459	76,241	---	147,700	37,887	---	2,931	53,444	326,971	---	---	---	---	326,971
Braham	727,396	73,887	55,771	---	663,923	9,370	673,293	74,433	32,438	5,912	29,816	1,672,946	398,723	---	35,000	99,956	2,206,625
Brainerd	7,643,591	563,560	732,706	2,913,954	8,324,409	1,606,713	12,845,076	3,092,162	159,458	378,875	414,872	25,830,300	179,401	102,640	8,900	1,179,957	27,301,198
Brandon	247,758	92,892	1,175	---	110,201	---	110,201	86,779	1,049	13,994	108,385	662,233	295,000	---	---	14,592	971,825
Breckenridge	905,031	121,355	22,264	387,858	1,962,628	31,488	2,381,974	370,652	88,210	178,233	157,257	4,224,976	---	2,600	225,000	502,619	4,955,195
Breezy Point	2,022,044	292,203	153,758	---	65,450	12,565	78,015	80,588	26,156	162,289	38,337	2,853,390	---	---	39,000	208,310	3,100,700

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Brewster	224,257	2,122	1,778	---	158,389	---	158,389	133,164	220	7,592	68,870	596,392	---	---	56,146	---	652,538
Bricelyn	181,079	---	223	---	137,918	---	137,918	28,969	267	25,525	16,138	390,119	---	---	---	16,000	406,119
Brook Park	23,753	---	3,600	---	28,805	---	28,805	22,372	---	766	4,681	83,977	---	---	---	---	83,977
Brooklyn Center	26,214,105	2,052,187	1,172,439	6,351,772	3,838,397	2,051,556	12,241,725	1,250,419	275,183	1,074,114	717,606	44,997,778	4,022,404	9,200	325,487	3,726,129	53,080,998
Brooklyn Park	54,538,936	1,036,672	3,302,328	307,121	18,381,053	627,587	19,315,761	4,919,135	624,596	4,495,628	2,085,063	90,318,119	4,774,154	1,100	463,378	10,899,378	106,456,129
Brooks	30,728	---	231	---	30,412	---	30,412	21,247	---	4,350	683	87,651	---	---	---	---	87,651
Brookston [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Brooten	368,654	5,286	7,900	1,090,371	240,201	473,218	1,803,790	53,127	3,432	23,823	114,783	2,380,795	719,000	---	5,834	120,560	3,226,189
Browerville	177,750	79,793	749	161,838	254,408	---	416,246	176,449	1,954	16,459	24,909	894,309	208,624	---	76,020	---	1,178,953
Browns Valley	286,990	---	1,979	---	512,166	---	512,166	62,558	2,346	9,422	55,922	931,383	---	---	34,701	48,002	1,014,086
Brownsdale	242,444	8,360	4,067	---	230,899	15,293	246,192	600	---	1,047	21,494	524,204	---	---	---	---	524,204
Brownsville	129,845	---	64,123	---	70,035	---	70,035	92,167	514	3,804	20,149	380,637	---	---	---	---	380,637
Brownton	444,796	29,711	7,590	---	317,486	---	317,486	145,427	3,352	22,049	71,119	1,041,530	3,742,748	---	---	83,650	4,867,928
Bruno	37,022	---	921	---	21,146	---	21,146	25,463	---	5,205	2,465	92,222	---	---	---	---	92,222
Buckman	58,825	---	3,305	---	33,032	---	33,032	185	83	32	5,358	100,820	---	---	---	---	100,820
Buffalo	7,714,084	28,230	553,451	309,344	1,490,774	---	1,800,118	6,339,237	35,529	188,263	367,804	17,026,716	11,619,957	531,490	1,475,000	1,745,778	32,398,941
Buffalo Lake	497,585	296,864	4,541	---	273,475	258,967	532,442	95,352	4,784	77,789	53,620	1,562,977	---	12,500	---	321,409	1,896,886
Buhl	197,682	11,138	1,311	---	693,048	65,416	758,464	73,568	2,044	2,032	19,356	1,065,595	---	1,157	44,325	49,007	1,160,084
Burnsville	39,477,131	2,303,764	3,369,080	610,492	4,153,339	886,470	5,650,301	9,758,385	358,417	1,832,567	117,815	62,867,460	1,901,430	191,620	1,478,733	3,013,871	69,453,114
Burtrum	22,299	---	4,370	---	33,107	---	33,107	734	---	1,328	4,887	66,725	---	---	---	---	66,725
Butterfield	88,073	2,004	5,082	---	217,757	---	217,757	59,848	2,231	4,625	7,862	387,482	---	---	29,799	1,309	418,590
Byron	3,674,659	113,226	191,074	---	440,357	384	440,741	444,468	---	117,406	108,806	5,090,380	---	---	82,142	449,988	5,622,510
Caledonia	903,089	560	14,397	139,932	1,143,526	---	1,283,458	547,592	24,600	15,868	137,505	2,927,069	---	---	230,455	291,569	3,449,093
Callaway	56,040	1,501	54	---	76,382	972	77,354	73,128	4,909	10,241	473,006	696,233	---	---	---	62,000	758,233
Calumet	176,766	100	775	---	147,043	1,443	148,486	2,015	246	118	7,960	336,466	530,660	14,700	60,179	3,985	945,990
Cambridge	5,761,024	706,189	414,484	626,736	1,883,377	17,619	2,527,732	762,346	95,720	252,971	53,752	10,574,218	7,419,912	21,973	649,000	1,624,432	20,289,535
Campbell	37,142	---	575	---	66,299	---	66,299	6,160	376	928	1,566	113,046	---	---	---	---	113,046
Canby	871,908	5,292	2,656	90,963	933,114	---	1,024,077	243,900	2,659	65,498	242,810	2,458,800	985,000	15,501	---	---	3,459,301
Cannon Falls	3,525,281	352,143	107,594	---	958,810	126,550	1,085,360	198,723	34,945	99,449	308,896	5,712,391	---	---	145,000	118,375	5,975,766
Canton	128,604	---	2,316	---	95,316	---	95,316	34,494	400	2,783	43,444	307,357	---	---	---	---	307,357

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Carlos	185,582	20,701	3,389	---	105,785	---	105,785	66,195	673	8,578	41,897	432,800	64,864	---	---	6,634	504,298
Carlton	440,241	17,547	35,648	---	382,369	5,000	387,369	534,789	2,421	7,613	103,763	1,529,391	---	17,840	25,000	---	1,572,231
Carver	2,976,750	189,773	719,410	---	823,814	101,525	925,339	1,363,400	6,800	230,092	48,660	6,460,224	4,610,562	27,080	---	380,623	11,478,489
Cass Lake	340,099	---	16,129	---	784,579	11,937	796,516	261,787	1,290	24,597	30,047	1,470,465	---	---	325,655	300,000	2,096,120
Cedar Mills	19,321	---	---	---	5,718	---	5,718	---	---	101	---	25,140	---	---	---	---	25,140
Center City	305,895	797	14,117	---	43,802	---	43,802	63,293	698	684	80,869	510,155	84,450	---	14,700	2,780	612,085
Centerville	2,898,456	153,432	188,316	---	179,969	29,660	209,629	208,053	13,942	75,141	5,551	3,752,520	---	381,653	---	261,250	4,395,423
Ceylon	88,437	3,394	1,210	---	165,746	1,152	166,898	34,054	543	3,708	6,990	305,234	---	---	---	---	305,234
Champlin	11,952,814	1,215,695	475,166	---	3,247,094	30,803	3,277,897	3,204,385	200,479	807,863	657,848	21,792,147	---	---	887,820	5,011,397	27,691,364
Chandler	113,426	---	---	---	78,277	---	78,277	49,995	---	12,435	13,901	268,034	---	---	---	20,598	288,632
Chanhassen	11,146,057	727,026	1,432,604	---	6,092,078	202,339	6,294,417	1,433,434	89,989	491,345	157,158	21,772,030	---	25,698	1,306,738	846,459	23,950,925
Chaska	11,550,747	2,535,593	910,342	20,641	11,546,174	22,791	11,589,606	6,845,364	72,456	297,722	479,449	34,281,279	17,505,097	---	10,173,956	7,584,250	69,544,582
Chatfield	2,264,718	105,651	32,356	---	1,269,589	68,559	1,338,148	447,528	6,585	136,288	580,947	4,912,221	219,450	---	667,493	867,903	6,667,067
Chickamaw Beach	33,160	---	1,485	---	212	---	212	---	---	1,046	---	35,903	---	---	---	---	35,903
Chisago City	2,864,799	239,578	37,112	---	498,848	45,428	544,276	302,717	---	81,803	241,199	4,311,484	---	---	141,820	450,893	4,904,197
Chisholm	1,458,362	120,873	31,354	530	5,274,274	214,058	5,488,862	198,512	41,648	25,955	170,800	7,536,366	---	16,087	---	---	7,552,453
Chokio	113,872	---	1,870	---	128,321	---	128,321	20,083	---	3,555	33,262	300,963	---	4,000	---	---	304,963
Circle Pines	3,110,732	308,902	105,493	---	828,680	350,865	1,179,545	212,750	12,000	276,002	24,667	5,230,091	---	---	2,661,051	571,190	8,462,332
Clara City	1,115,208	137,701	8,272	---	459,690	---	459,690	150,511	11,042	43,812	172,606	2,098,842	---	20,394	224,890	757,667	3,101,793
Claremont	594,543	7,596	11,276	15,222	200,666	---	215,888	18,357	765	15,536	37,738	901,699	---	7,061	---	10,793	919,553
Clarissa	209,223	---	297	668,115	590,363	---	1,258,478	35,544	259	31,255	40,628	1,575,684	2,987,000	---	---	---	4,562,684
Clarkfield	514,560	10,000	8,951	18,784	389,770	38,858	447,412	85,978	3,951	6,538	80,358	1,157,748	---	---	32,850	62,750	1,253,348
Clarks Grove	134,997	---	170	---	330,666	---	330,666	50,313	---	1,870	17,844	535,860	---	---	---	1,000	536,860
Clear Lake	361,767	1,770	19,559	---	97,289	5,353	102,642	235,143	2,436	29,390	33,071	785,778	---	---	10,600	27,460	823,838
Clearbrook**	202,968	260	295	---	216,622	---	216,622	128,776	---	1,422	175,175	725,518	---	---	55,000	---	780,518
Clearwater	1,349,187	84,080	123,575	---	386,709	9,379	396,088	160,923	7,507	41,681	43,904	2,206,945	1,078,032	---	---	76,696	3,361,673
Clements	67,807	---	995	---	49,702	---	49,702	14,086	---	1,404	12,238	146,232	24,929	---	---	---	171,161
Cleveland	316,265	90,000	88,133	---	205,870	15,260	221,130	53,949	12,671	3,066	151,409	936,623	111,000	---	---	86,925	1,134,548
Climax	72,948	---	625	45,333	70,658	---	115,991	13,676	1,145	14,887	2,809	222,081	---	---	---	---	222,081
Clinton	60,614	---	604	190,774	170,905	571	362,250	32,515	---	298	575	456,856	---	---	---	---	456,856

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Clitherall	10,706	---	2,600	---	21,595	---	21,595	---	---	2,422	---	37,323	---	---	---	---	37,323
Clontarf	45,647	---	988	---	29,280	---	29,280	20,503	467	---	25,821	122,706	---	---	---	6,053	128,759
Cloquet	4,316,255	69,693	185,869	38,539	3,436,851	47,654	3,523,044	844,600	54,257	298,720	385,705	9,678,143	1,500,000	834,571	915,000	2,836,859	15,764,573
Coates	47,969	---	2,150	---	238	---	238	15,670	2,929	7,001	2,887	78,844	---	---	---	17,849	96,693
Cobden	3,117	---	1,612	---	2,926	---	2,926	---	---	30	2,821	10,506	---	---	---	140	10,646
Cohasset	3,068,320	---	11,240	---	837,339	---	837,339	125,072	2,343	100,718	186,519	4,331,551	---	---	1,292,103	2,626,374	8,250,028
Cokato	1,548,341	---	46,377	---	668,416	2,677	671,093	295,673	3,715	35,078	56,138	2,656,415	---	237,221	---	700,161	3,593,797
Cold Spring	1,884,707	401,334	106,746	13,849	782,802	1,118	797,769	471,812	30,383	255,469	183,257	4,131,477	---	5,000	336,133	522,791	4,995,401
Coleraine	1,082,545	55,681	7,340	1,865	652,589	2,755	657,209	65,686	17,472	1,737	98,309	1,985,979	---	---	---	129,521	2,115,500
Cologne	1,301,006	58,324	133,296	---	253,181	---	253,181	300,367	3,338	41,252	101,280	2,192,044	---	---	---	---	2,192,044
Columbia Heights	13,425,843	439,609	644,829	45,813	2,560,511	121,003	2,727,327	1,558,651	126,103	759,768	75,114	19,757,244	---	30,450	446,588	1,817,604	22,051,886
Columbus	3,232,231	722,981	202,460	---	1,007,143	32,796	1,039,939	158,099	38,445	22,542	747,687	6,164,384	---	---	---	828,643	6,993,027
Comfrey	264,295	7,973	2,230	---	123,885	16,360	140,245	156,738	407	13,717	98,729	684,334	---	---	---	33,124	717,458
Comstock	15,891	1,532	---	---	23,477	---	23,477	---	7	244	314	41,465	---	---	---	---	41,465
Conger	62,149	---	2,515	---	36,599	3,000	39,599	44,307	---	1,969	2,669	153,208	---	---	---	---	153,208
Cook	400,266	---	8,220	54,312	227,106	195,834	477,252	502,120	858	10,333	68,826	1,467,875	---	---	---	246,536	1,714,411
Coon Rapids	33,554,680	2,770,282	2,190,777	134,196	5,391,022	1,261,267	6,786,485	3,626,033	197,052	2,368,386	4,245,239	55,738,934	14,651,782	62,535	104,411	3,343,711	73,901,373
Corcoran	4,257,736	131,406	931,047	---	319,143	25,591	344,734	3,456,508	51,505	147,319	324,146	9,644,401	---	---	271,910	711,549	10,627,860
Correll	14,917	---	---	---	6,680	---	6,680	---	---	97	149	21,843	---	---	---	---	21,843
Cosmos	291,159	49,749	13,672	---	150,637	---	150,637	143,016	872	10,433	13,294	672,832	---	---	---	---	672,832
Cottage Grove	17,447,473	4,282,185	2,277,642	52,235	13,043,968	4,440,014	17,536,217	12,065,253	220,024	977,529	1,870,544	56,676,867	7,174,309	35,932	821,750	4,486,763	69,195,621
Cottonwood	777,079	20,210	8,037	---	317,426	---	317,426	201,730	1,423	17,583	96,641	1,440,129	136,900	---	---	55,000	1,632,029
Courtland	209,027	30,311	5,644	---	96,960	---	96,960	318	---	2,090	16,337	360,687	---	---	---	27,445	388,132
Cromwell	183,768	---	100	---	45,316	25,878	71,194	60,325	---	5,080	51,590	372,057	---	---	28,000	2,001	402,058
Crookston	2,837,706	221,919	100,994	33,941	5,051,567	6,926	5,092,434	1,049,894	106,570	379,952	134,099	9,923,568	---	---	222,163	1,151,438	11,297,169
Crosby	1,526,776	120,995	119,175	---	2,142,857	353,145	2,496,002	683,648	48,500	159,457	398,648	5,553,201	---	---	33,615	377,302	5,964,118
Crosslake	3,582,593	12,755	88,705	---	119,187	51,100	170,287	422,471	27,497	191,609	75,871	4,571,788	3,851,242	30,970	---	55,278	8,509,278
Crystal	11,600,365	2,746,810	835,712	113,504	3,241,045	609,503	3,964,052	886,368	296,200	949,195	406,221	21,684,923	---	146,270	458,861	1,556,924	23,846,978
Currie	146,444	160	2,235	658,710	1,673,833	---	2,332,543	21,735	---	2,057	436,787	2,941,961	1,415,500	1,005	120,940	535,915	5,015,321
Cuyuna	188,695	---	6,435	125,527	80,241	341	206,109	27,418	540	1,810	15,809	446,816	---	6,675	14,972	---	468,463

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Cyrus	72,976	---	1,260	---	94,575	---	94,575	39,373	230	3,470	16,554	228,438	---	---	---	---	228,438
Dakota	111,112	---	404	---	44,055	---	44,055	27,851	---	1,254	16,849	201,525	---	---	---	---	201,525
Dalton	58,355	---	325	516,034	81,103	326,646	923,783	64,839	---	1,033	21,007	1,069,342	2,096,621	---	---	107,592	3,273,555
Danube	323,562	8,926	4,369	---	261,306	---	261,306	133,140	1,338	16,447	150,771	899,859	---	---	---	107,300	1,007,159
Danvers	38,977	1,150	2,434	---	22,453	---	22,453	33,604	20	2,547	40,375	141,560	---	38,040	---	---	179,600
Darfur	53,467	---	729	57,011	50,479	---	107,490	14,498	---	727	71,703	248,614	---	5,250	---	10,095	263,959
Darwin	84,145	717	1,000	---	51,336	---	51,336	30,501	517	4,543	37,811	210,570	---	---	---	---	210,570
Dassel*	776,221	61,699	26,130	117,481	437,700	15,000	570,181	180,798	2,000	24,027	51,085	1,692,141	---	---	---	76,098	1,768,239
Dawson	1,161,697	38,359	1,835	---	644,998	12,180	657,178	66,171	5,100	42,940	106,084	2,079,364	---	8	---	17,349	2,096,721
Dayton	5,073,758	952,389	991,982	28,947	1,432,369	---	1,461,316	1,931,004	46,227	180,552	49,454	10,686,682	---	9,910	720,997	1,305,971	12,723,560
De Graff	18,306	---	50	---	30,385	---	30,385	2,635	100	29	24,858	76,363	---	---	---	---	76,363
Deephaven	2,354,729	---	312,494	---	216,441	11,582	228,023	519,780	92,476	147,146	13,360	3,668,008	1,649,697	22,624	32,169	---	5,372,498
Deer Creek	66,476	86	2,820	2,000	85,172	1,424	88,596	27,146	---	3,482	16,356	204,962	---	---	---	75,237	280,199
Deer River	891,395	20,541	7,986	37,288	370,814	---	408,102	251,091	9,735	4,982	58,397	1,652,229	---	---	---	5,000	1,657,229
Deerwood	533,002	16,203	17,242	310,249	67,966	---	378,215	265,055	13,151	9,906	73,937	1,306,711	---	---	21,203	38,381	1,366,295
Delano	4,175,051	28,554	603,632	17,691	492,731	175,188	685,610	1,431,934	---	102,467	3,080,055	10,107,303	---	5,628	162,553	2,805,614	13,081,098
Delavan	173,172	265	1,359	---	41,110	467,851	508,961	20,810	613	16,478	28,338	749,996	---	---	---	---	749,996
Delhi	40,303	364	60	---	12,606	---	12,606	500	---	1,032	1,072	55,937	---	---	---	---	55,937
Dellwood	425,006	---	33,571	---	164	2,270	2,434	22,004	1,973	2,717	1,625	489,330	---	---	---	---	489,330
Denham	12,176	---	1,700	---	540	---	540	5,613	---	121	130	20,280	---	---	---	---	20,280
Dennison**	132,756	24,403	14,608	---	12,066	---	12,066	1,255	1,500	653	30,373	217,614	---	316,531	---	---	534,145
Dent	53,779	2,816	10,400	---	48,162	607	48,769	75,450	---	439	79,860	271,513	---	---	26,275	---	297,788
Detroit Lakes	7,729,419	1,711,409	453,523	4,837,087	4,831,669	170,425	9,839,181	2,013,428	82,729	382,434	788,121	23,000,244	1,239,972	2,153	1,145,000	3,013,453	28,400,822
Dexter	137,240	3,384	2,550	---	73,839	---	73,839	600	---	494	25,019	243,126	---	9,255	---	40,954	293,335
Dilworth	1,605,706	1,209,117	58,683	---	1,404,770	27,152	1,431,922	214,617	72,476	220,010	96,825	4,909,356	---	---	16,800	---	4,926,156
Dodge Center	1,801,346	76,135	80,645	2,500	1,098,895	32,344	1,133,739	188,876	10,920	24,164	127,776	3,443,601	---	---	---	208,935	3,652,536
Donaldson	42,833	3,002	---	---	8,352	---	8,352	2,910	---	567	883	58,547	---	---	---	---	58,547
Donnelly	45,546	25,714	855	---	78,293	---	78,293	18,550	---	879	29,448	199,285	---	---	---	3,970	203,255
Doran	14,993	---	---	---	12,965	---	12,965	5,477	---	688	407	34,530	---	---	---	---	34,530
Dover	306,388	28,815	20,883	---	164,539	---	164,539	23,875	1,023	17,028	130,191	692,742	---	---	---	24,200	716,942

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Dovray	30,870	---	30	---	18,551	---	18,551	13,136	---	1,449	8,773	72,809	---	---	---	5,480	78,289
Duluth	68,622,084	1,614,328	2,101,757	9,451,214	42,511,637	2,823,897	54,786,748	10,256,938	703,923	6,566,036	5,513,144	150,164,958	16,474,464	---	5,224,182	18,109,584	189,973,188
Dumont	62,599	---	272	---	30,298	2,250	32,548	8,000	3	35	10,461	113,918	---	---	---	---	113,918
Dundas	1,005,968	8,091	74,370	---	209,085	---	209,085	64,550	26,112	52,126	40,403	1,480,705	---	---	---	27,974	1,508,679
Dundee	32,654	---	105	---	18,379	---	18,379	2,825	---	124	509	54,596	---	350	4,240	---	59,186
Dunnell	102,048	---	387	---	63,786	---	63,786	700	---	2,807	941	170,669	---	---	---	---	170,669
Eagan	39,898,910	2,726,762	2,373,203	537,701	4,766,029	---	5,303,730	5,872,504	321,241	1,365,806	745,689	58,607,845	---	558,173	1,702,177	9,110,501	69,978,696
Eagle Bend	227,475	144,776	635	277,943	477,838	105,659	861,440	71,005	1,491	11,878	67,534	1,386,234	85,700	---	112,607	57,242	1,641,783
Eagle Lake	861,448	37,088	49,972	---	689,039	---	689,039	388,643	3,548	106,750	91,833	2,228,321	---	---	131,652	679,587	3,039,560
East Bethel	6,003,999	84,085	282,572	---	917,404	65,158	982,562	374,508	29,087	87,660	48,484	7,892,957	---	---	---	750,000	8,642,957
East Grand Forks	6,717,007	1,266,385	120,630	342,314	4,714,706	---	5,057,020	1,395,917	155,566	467,943	363,987	15,544,455	---	2,800	352,372	331,387	16,231,014
East Gull Lake	619,123	48,450	37,580	---	11,272	---	11,272	22,337	---	10,197	21,653	770,612	---	2,300	---	---	772,912
Easton	154,455	---	1,615	25,000	67,882	---	92,882	36,492	283	1,667	5,234	292,628	---	5,100	---	363,000	660,728
Echo	162,922	289	357	403,569	95,853	---	499,422	22,795	---	2,594	19,052	707,431	---	---	---	---	707,431
Eden Prairie	44,241,271	2,867,963	4,909,548	391,587	13,833,766	345,690	14,571,043	10,091,424	370,944	1,523,825	845,565	79,421,583	---	---	2,845,536	9,569,959	91,837,078
Eden Valley	579,754	47,581	8,725	---	481,616	---	481,616	105,196	1,576	86,383	197,017	1,507,848	---	---	621,358	32,000	2,161,206
Edgerton	412,168	12,445	5,809	---	377,753	15,718	393,471	247,884	1,096	14,468	90,793	1,178,134	---	---	---	---	1,178,134
Edina	45,446,027	4,741,557	5,183,754	420,700	3,266,920	---	3,687,620	5,919,738	1,097,122	1,989,881	600,905	68,666,604	6,549,080	1,172,391	365,494	6,488,864	83,242,433
Effie	45,077	---	1,500	---	15,096	---	15,096	50	---	63	4,880	66,666	---	---	---	---	66,666
Eitzen	106,825	---	1,115	---	56,239	---	56,239	1,416	583	1,821	104,651	272,650	---	---	---	---	272,650
Elba	37,361	---	3,136	---	25,224	---	25,224	950	---	---	8,641	75,312	---	---	---	---	75,312
Elbow Lake	723,968	194,387	6,509	9,325	454,792	22,048	486,165	260,967	4,102	26,664	508,446	2,211,208	3,300	100	183,348	430,556	2,828,512
Elgin	500,324	11,340	13,159	---	515,687	51,346	567,033	142,607	2,495	5,425	23,558	1,265,941	672,750	---	---	203,932	2,142,623
Elizabeth	29,337	---	2,790	4,225	53,392	300	57,917	31,848	---	2,764	12,572	137,228	---	4,743	---	10,985	152,956
Elk River	15,616,327	58,416	822,899	---	1,341,609	55,260	1,396,869	3,804,839	166,787	1,432,285	1,121,377	24,419,799	35,949,515	127,190	2,085,300	1,203,638	63,785,442
Elko New Market	2,314,985	77,306	132,850	---	328,972	21,035	350,007	394,372	12,667	18,655	222,304	3,523,146	---	---	---	913,789	4,436,935
Elkton	53,114	---	851	---	11,474	---	11,474	950	---	1,062	606	68,057	---	---	---	6,000	74,057
Ellendale	221,240	157,937	2,558	138,096	199,785	15,566	353,447	84,329	---	2,825	101,610	923,946	74,597	---	56,104	151,346	1,205,993
Ellsworth	153,855	---	1,050	---	197,380	2,000	199,380	28,305	240	20,264	820,348	1,223,442	---	---	---	---	1,223,442
Elmdale	15,872	---	1,630	---	9,636	1,491	11,127	10,663	70	2,439	3,083	44,884	---	---	---	---	44,884

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Elmore	304,623	4,380	1,470	---	255,966	16,671	272,637	18,097	630	4,425	13,967	620,229	---	---	---	32,960	653,189
Elrosa	33,898	---	1,499	270	59,317	---	59,587	27,840	33	1,397	2,693	126,947	---	---	---	---	126,947
Ely	1,967,363	8,213	75,342	1,462,125	4,096,465	1,594,536	7,153,126	1,037,094	41,650	49,615	155,793	10,488,196	---	7,500	100,000	230,000	10,825,696
Elysian	666,611	141,203	75,564	17,029	34,489	34,493	86,011	102,244	727	5,921	135,443	1,213,724	---	11,551	---	130,163	1,355,438
Emily	942,183	62,525	40,364	5	95,489	83,198	178,692	46,926	2,890	593	37,141	1,311,314	---	---	---	8,712	1,320,026
Emmons	183,582	73,615	638	5,000	99,268	---	104,268	40,568	---	6,632	15,821	425,124	---	---	---	---	425,124
Erhard	35,223	---	1,765	---	30,255	517	30,772	760	---	---	5,918	74,438	---	98,591	---	---	173,029
Erskine	177,228	5,972	1,526	---	144,332	---	144,332	55,274	---	1,652	17,172	403,156	---	4,751	---	---	407,907
Evan	20,558	---	1,000	---	14,578	---	14,578	---	---	606	---	36,742	---	---	---	---	36,742
Evansville	283,398	115,043	460	---	2,347,962	---	2,347,962	48,135	1,893	29,531	95,837	2,922,259	657,518	6,874	67,686	105,523	3,759,860
Eveleth	1,757,065	47,553	12,108	1,276,805	3,605,212	353,140	5,235,157	608,143	41,169	13,121	180,404	7,894,720	434,044	102,500	---	421,421	8,852,685
Excelsior	1,823,734	134,976	349,057	10,884	3,095	19,440	33,419	606,006	84,825	150,244	59,118	3,241,379	2,775,868	---	265,579	253,384	6,536,210
Eyota	774,160	136,428	24,916	---	557,128	---	557,128	75,355	2,114	57,848	48,263	1,676,212	---	---	125,349	387,013	2,188,574
Fairfax	515,082	129,821	12,146	262,068	494,199	---	756,267	244,625	4,843	20,554	35,272	1,718,610	3,405,000	500	1,196,605	286,067	6,606,782
Fairmont	5,960,047	472,874	200,446	284,199	4,272,522	113,839	4,670,560	989,824	59,930	504,562	537,491	13,395,734	2,719,809	---	1,348,170	3,719,310	21,183,023
Falcon Heights	2,267,772	45,029	290,690	---	967,026	14,356	981,382	265,620	28,191	121,623	24,274	4,024,581	---	---	---	479,912	4,504,493
Faribault	10,978,037	674,505	573,029	1,314,176	15,550,302	928,460	17,792,938	3,293,774	168,829	886,203	1,009,347	35,376,662	---	219,490	275,000	671,434	36,542,586
Farmington	13,335,088	625,308	421,578	52,243	1,690,036	172,544	1,914,823	1,097,310	63,561	579,759	171,298	18,208,725	1,009,555	18,939	3,008,694	1,271,553	23,517,466
Farwell	10,800	---	---	---	13,187	---	13,187	6,202	---	458	58	30,705	---	---	---	---	30,705
Federal Dam	50,127	---	150	---	4,464	---	4,464	---	---	---	4,559	59,300	---	---	---	---	59,300
Felton	25,423	1,073	1,590	---	42,228	---	42,228	3,738	---	43	105	74,200	---	---	4,596	22,044	100,840
Fergus Falls	8,227,131	584,418	200,112	974,121	8,782,945	243,208	10,000,274	1,299,750	105,731	608,936	523,380	21,549,732	3,721,025	---	1,678,194	921,722	27,870,673
Fertile	228,172	---	4,724	---	738,419	---	738,419	289,867	445	1,739	119,514	1,382,880	---	---	---	---	1,382,880
Fifty Lakes	432,862	---	17,825	---	12,044	---	12,044	7,835	626	11,089	41,905	524,186	---	---	10,036	---	534,222
Finlayson	92,178	---	654	2,438	70,041	---	72,479	62,161	---	1,126	16,691	245,289	---	---	40,000	---	285,289
Fisher	148,108	6,049	1,398	---	114,065	---	114,065	38,848	---	3	7,682	316,153	---	---	---	---	316,153
Flensburg	82,957	---	2,100	---	87,835	---	87,835	10,918	---	---	23,656	207,466	---	---	---	1,085	208,551
Floodwood	304,722	---	8,855	390	269,518	10,015	279,923	129,925	15,162	325	30,812	769,724	---	7,330	13,335	76,295	866,684
Florence	16,730	---	---	---	9,857	---	9,857	1,520	3	346	857	29,313	---	---	---	---	29,313
Foley	1,103,260	193,549	94,291	---	867,575	197,774	1,065,349	306,136	14,060	124,079	140,736	3,041,460	---	14,439	---	388,000	3,443,899

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Forada	120,346	1,003	1,945	---	21,560	---	21,560	120,799	---	4,763	50,800	321,216	---	---	---	---	321,216
Forest Lake	11,217,989	49,641	608,952	18,656	4,007,410	76,624	4,102,690	2,091,078	123,599	360,553	194,080	18,748,582	22,191,057	27,724	50,000	19,239,714	60,257,077
Foreston*	128,289	---	2,824	---	123,344	---	123,344	20,225	1,080	655	16,880	293,297	---	---	---	31,000	324,297
Fort Ripley	21,145	---	3,025	---	542	---	542	824	---	579	5,668	31,783	---	---	---	1,575	33,358
Fosston	516,180	45,022	2,707	274,138	765,519	---	1,039,657	680,453	5,320	81,057	107,933	2,478,329	1,848,134	25,809	696,270	408,919	5,457,461
Fountain	122,473	---	7,596	3,738	86,951	---	90,689	14,153	1,468	669	64,355	301,403	---	---	---	4,660	306,063
Foxhome	17,833	---	700	---	31,098	---	31,098	175	333	1,798	---	51,937	---	---	---	---	51,937
Franklin	168,953	5,471	4,970	---	172,655	---	172,655	92,554	1,002	17,609	29,638	492,852	---	---	---	---	492,852
Frazee	440,729	106,318	25,895	186,481	593,608	---	780,089	180,038	8,227	13,800	28,625	1,583,721	31,643	---	---	514,506	2,129,870
Freeborn	111,999	---	---	---	85,116	---	85,116	18,339	---	3,111	33,750	252,315	---	---	---	---	252,315
Freeport	445,473	11,016	12,955	---	146,633	---	146,633	101,039	1,459	17,589	43,358	779,522	---	---	82,000	168,056	1,029,578
Fridley	19,904,288	467,953	1,237,732	796,397	4,091,678	402,627	5,290,702	3,084,514	186,807	972,152	4,380,656	35,524,804	10,014,837	14,724	338,500	2,481,240	48,374,105
Frost	115,699	---	1,151	---	54,194	---	54,194	44,138	---	222	24,917	240,321	---	---	---	125,850	366,171
Fulda	430,573	699	3,053	5,060	530,758	30,285	566,103	163,690	1,311	4,007	45,825	1,215,261	185,000	36,137	117,016	65,183	1,618,597
Funkley	899	---	---	---	41	---	41	---	---	---	---	940	---	---	---	---	940
Garfield	196,692	---	9,038	---	84,098	---	84,098	105,021	421	6,967	46,719	448,956	---	---	---	500	449,456
Garrison	199,295	177,500	11,058	135,786	47,238	6,000	189,024	10,457	2,268	284	31,381	621,267	---	---	---	---	621,267
Garvin	61,044	---	10	8,672	47,623	---	56,295	3,216	203	1,034	14,378	136,180	---	---	---	---	136,180
Gary	50,922	9,790	3,070	---	63,368	---	63,368	40,120	---	86	1,156	168,512	---	2,820	---	---	171,332
Gaylord	1,384,647	329,947	164,012	2,854	967,696	11,782	982,332	416,779	24,475	100,719	123,437	3,526,348	1,566,352	---	243,769	742,678	6,079,147
Gem Lake	452,005	123,362	96,742	---	13	9,172	9,185	28,554	1,769	18,095	---	729,712	---	---	---	50,250	779,962
Geneva	125,883	---	2,140	---	106,052	---	106,052	25,920	---	7,236	5,068	272,299	---	---	38,197	136,738	447,234
Genola	12,989	---	8,343	---	265	---	265	3,610	117	941	---	26,265	---	---	---	---	26,265
Georgetown	566	10,125	900	---	25,234	21,527	46,761	5,133	---	389	---	63,874	---	---	---	59,311	123,185
Ghent	276,400	---	6,306	620,559	107,698	---	728,257	24,192	27	74	35,175	1,070,431	229,000	---	54,779	248,548	1,602,758
Gibbon	547,271	54,562	6,450	5,000	307,671	9,838	322,509	126,793	3,496	24,486	46,808	1,132,375	898,131	3,500	---	---	2,034,006
Gilbert	1,002,130	2,604	10,740	101,654	1,206,813	82,009	1,390,476	509,667	9,459	10,213	79,586	3,014,875	---	82,363	---	65,015	3,162,253
Gilman	35,795	---	372	---	22,455	433	22,888	43,347	---	1,699	13,923	118,024	---	---	---	---	118,024
Glencoe	2,706,851	490,785	195,777	20,042	1,786,447	---	1,806,489	562,316	36,653	14,674	221,567	6,035,112	---	31,043	1,119,004	453,879	7,639,038
Glenville	158,708	---	3,743	---	297,249	---	297,249	42,480	---	2,172	31,935	536,287	---	---	11,587	132,736	680,610

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Glenwood	1,816,728	---	43,716	154,626	870,616	---	1,025,242	280,669	15,588	44,482	152,133	3,378,558	1,026,618	270	85,000	706,219	5,196,665
Glyndon	649,808	462,140	21,851	---	425,984	51,895	477,879	185,395	32,363	41,995	68,925	1,940,356	4,660,000	---	---	---	6,600,356
Golden Valley	25,122,933	1,057,651	1,705,863	---	2,306,497	---	2,306,497	2,479,083	321,651	978,546	100,294	34,072,518	1,958,430	200,217	30,000	2,727,128	38,988,293
Gonvick	109,702	---	1,777	1,000	89,976	---	90,976	67,945	---	7,580	41,784	319,764	---	---	---	---	319,764
Good Thunder	338,260	22,890	1,140	5,000	204,487	35,203	244,690	75,519	1,150	16,743	104,913	805,305	---	37,000	---	---	842,305
Goodhue	595,944	28,920	31,498	---	353,193	3,285	356,478	58,943	16,753	8,869	49,987	1,147,392	---	173,747	---	60,825	1,381,964
Goodridge	32,619	3,875	---	---	43,594	---	43,594	4,540	---	---	775	85,403	---	---	---	---	85,403
Goodview	1,798,887	69,878	56,411	---	406,583	---	406,583	12,536	17,729	57,398	107,193	2,526,615	---	---	---	258,000	2,784,615
Graceville	213,128	10,171	3,662	---	251,411	23,000	274,411	591,954	50	1,742	35,197	1,130,315	---	---	---	---	1,130,315
Granada	16,332	---	1,559	21,003	107,048	---	128,051	770	2,038	3,108	15,265	167,123	---	---	---	---	167,123
Grand Marais	913,609	159,227	85,195	10,809	80,443	419,365	510,617	1,588,419	3,350	19,711	22,557	3,302,685	1,133,925	---	410,985	183,342	5,030,937
Grand Meadow**	682,728	85,834	5,132	---	375,511	---	375,511	4,567	---	---	511,523	1,665,295	---	---	---	---	1,665,295
Grand Rapids	7,632,997	514,977	499,947	1,246,318	5,863,500	4,603,131	11,712,949	2,220,939	112,553	217,064	363,830	23,275,256	1,647,547	274,743	3,500	978,570	26,179,616
Granite Falls	1,787,983	172,459	53,306	109,968	1,280,399	1,700	1,392,067	481,905	17,746	175,358	134,336	4,215,160	990,000	17,000	466,175	856,332	6,544,667
Grant	1,317,774	12,749	200,736	---	4,257	7,968	12,225	23,949	9,747	32,161	5,667	1,615,008	---	---	---	---	1,615,008
Grasston	13,768	---	848	---	22,910	---	22,910	11,778	---	30	1,108	50,442	---	---	---	2,013	52,455
Green Isle	575,403	84,006	15,099	---	120,186	4,324	124,510	146,761	1,454	9,591	42,068	998,892	---	---	---	39,300	1,038,192
Greenbush	278,335	1,607	2,220	---	303,820	3,500	307,320	117,766	7	9,246	80,089	796,590	---	---	---	13,000	809,590
Greenfield	1,743,523	44,408	127,666	---	8,276	93,914	102,190	101,659	4,055	32,303	2,010	2,157,814	---	---	---	7,513	2,165,327
Greenwald	37,712	1,686	1,810	---	36,502	---	36,502	850	163	1,881	7,136	87,740	---	---	---	15,000	102,740
Greenwood	637,335	---	78,730	---	---	2,062	2,062	78,723	8,062	19,282	9,984	834,178	---	---	16,370	134,000	984,548
Grey Eagle	96,314	6,822	2,228	---	90,074	---	90,074	75,435	279	10,591	16,021	297,764	---	---	17,507	8,489	323,760
Grove City	199,859	98,238	4,001	---	205,015	---	205,015	74,383	1,390	2,952	31,262	617,100	---	---	---	---	617,100
Grygla	81,064	18,319	4,408	---	72,626	44,144	116,770	92,750	---	2,091	37,829	353,231	---	---	---	9,399	362,630
Gully	13,137	---	1,624	---	14,544	---	14,544	3,304	---	2,335	5,590	40,534	---	---	---	---	40,534
Hackensack	222,665	---	5,125	---	26,504	67,558	94,062	7,853	---	1,263	21,512	352,480	---	---	---	5,000	357,480
Hadley	37,291	---	---	---	13,003	---	13,003	---	---	4	864	51,162	---	---	---	---	51,162
Hallock**	473,706	104,464	---	113,132	1,418,343	12,362	1,543,837	146,465	---	31,858	351,352	2,651,682	---	---	---	---	2,651,682
Halma	14,619	---	850	---	13,884	---	13,884	655	---	25	---	30,033	---	---	---	---	30,033
Halstad	215,388	54,647	1,182	112,616	229,825	---	342,441	30,040	731	2,454	117,703	764,586	1,349,000	501	---	6,000	2,120,087

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Ham Lake	5,035,205	90,926	512,039	---	1,153,779	92,270	1,246,049	332,315	27,610	220,336	91,966	7,556,446	---	135,373	---	1,271,350	8,963,169
Hamburg	502,228	1,127	18,667	---	89,196	32,076	121,272	45,922	492	3,421	20,374	713,503	---	2,323	---	14,000	729,826
Hammond	28,034	---	2,285	---	37,407	---	37,407	4,210	---	187	18,203	90,326	---	---	---	---	90,326
Hampton	259,004	50,531	6,986	---	128,605	100	128,705	2,752	3,822	10,113	4,262	466,175	1,868,978	---	15,000	181,700	2,531,853
Hancock	268,334	41,520	3,750	---	300,566	---	300,566	31,151	245	2,983	49,097	697,646	---	13,532	---	---	711,178
Hanley Falls	123,460	753	335	---	102,067	---	102,067	19,924	719	2,083	53,885	303,226	---	1,000	---	6,221	310,447
Hanover	1,723,914	52,814	113,907	---	172,280	6,155	178,435	355,547	3,668	71,405	202,226	2,701,916	---	392	---	278,168	2,980,476
Hanska	219,965	30,471	680	---	140,017	---	140,017	57,085	687	4,915	46,003	499,823	---	---	---	53,242	553,065
Harding	14,265	1,211	2,758	18,000	8,872	1,500	28,372	7,858	---	---	13,149	67,613	---	---	---	---	67,613
Hardwick	54,038	---	2,625	---	52,571	11,200	63,771	43,799	33	139	10,267	174,672	---	50,413	---	25,000	250,085
Harmony	716,875	60,463	5,897	11,054	556,689	48,241	615,984	253,955	1,517	32,633	130,550	1,817,874	---	---	---	251,250	2,069,124
Harris	238,099	---	5,714	37,265	203,765	---	241,030	1,215	266	3,363	8,384	498,071	---	---	---	---	498,071
Hartland	148,845	---	1,798	---	76,417	---	76,417	20,794	---	3,188	57,259	308,301	---	---	---	---	308,301
Hastings	14,606,760	1,206,298	574,169	111,711	4,206,088	302,368	4,620,167	4,700,859	111,358	611,261	155,678	26,586,550	3,101,618	19,007	425,378	361,521	30,494,074
Hatfield	13,849	---	1,200	---	2,339	714	3,053	2	---	356	---	18,460	---	---	---	---	18,460
Hawley	890,333	666,953	19,911	70,289	724,852	12,087	807,228	704,030	23,075	32,297	226,084	3,369,911	---	---	414,141	234,179	4,018,231
Hayfield	522,627	28,079	12,058	2,312	417,087	7,250	426,649	26,204	4,134	2,239	148,445	1,170,435	701,000	---	---	84,415	1,955,850
Hayward	172,857	---	---	---	55,175	150,000	205,175	51,154	---	750	46,905	476,841	243,000	---	---	---	719,841
Hazel Run	13,576	---	20	---	11,878	---	11,878	50	---	175	1,747	27,446	---	---	---	---	27,446
Hector	759,367	5,680	10,128	169,690	487,128	1,000	657,818	209,682	5,506	5,262	38,363	1,691,806	91,237	---	---	376,745	2,159,788
Heidelberg	32,776	---	2,039	---	587	---	587	---	---	343	345	36,090	---	---	---	---	36,090
Henderson	572,950	2,520	7,167	27,078	338,923	---	366,001	37,843	4,597	361	64,624	1,056,063	145,000	---	---	75,935	1,276,998
Hendricks	394,182	---	3,782	36,056	423,487	11,833	471,376	73,661	497	13,294	52,896	1,009,688	---	2,468	---	252,071	1,264,227
Hendrum	133,693	2,181	1,089	---	91,727	4,400	96,127	25,598	---	6	22,904	281,598	247,020	---	6,609	50,563	585,790
Henning	233,047	679	1,744	358,815	349,911	25,618	734,344	61,174	358	14,544	135,283	1,181,173	144,035	24,163	---	59,571	1,408,942
Henriette	19,568	---	4,279	26,923	13,803	---	40,726	---	200	17	900	65,690	---	---	---	---	65,690
Herman	259,261	45,041	1,532	80,482	307,263	---	387,745	41,131	2,032	2,632	36,223	775,597	102,942	5,240	---	31,500	915,279
Hermantown	9,255,018	643,135	198,896	3,038	414,809	---	417,847	265,619	76,639	402,300	348,408	11,607,862	9,156,819	7,230	239,472	2,684,475	23,695,858
Heron Lake	256,199	158	2,468	---	317,521	4,868	322,389	117,193	4,191	1,004	55,742	759,344	---	402	20,400	111,593	891,739
Hewitt	71,687	---	1,030	---	73,476	---	73,476	12,986	262	902	4,017	164,360	---	---	15,000	7,920	187,280

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Hibbing	7,294,468	56,999	168,078	329,981	12,761,739	316,753	13,408,473	2,232,180	83,725	817,128	184,142	24,245,193	---	84,792	170,000	311,088	24,811,073
Hill City	282,891	919	7,601	26,537	140,246	8,749	175,532	75,129	4,391	2,035	143,076	691,574	---	5,926	72,600	80,418	850,518
Hillman**	6,471	---	1,880	---	---	---	---	---	---	---	---	8,351	---	---	---	---	8,351
Hills	147,796	---	1,870	---	198,659	---	198,659	57,126	510	25,214	36,823	467,998	18,529	---	---	---	486,527
Hilltop	682,243	---	30,366	---	149,692	17,372	167,064	104,331	2,694	2,213	253	989,164	---	279,260	---	---	1,268,424
Hinckley	844,799	7,068	34,664	---	398,946	15,543	414,489	175,879	13,932	38,211	42,694	1,571,736	31,271	900	228,204	6,100	1,838,211
Hitterdal	39,861	---	14	---	45,924	4,333	50,257	20,770	---	419	17,098	128,419	---	---	---	14,300	142,719
Hoffman	171,065	16,089	1,605	49,719	214,281	13,296	277,296	159,179	4,955	1,611	63,948	695,748	---	---	103,324	60,552	859,624
Hokah	303,874	---	3,057	---	256,035	13,962	269,997	59,100	3,970	7,489	25,520	673,007	---	---	---	---	673,007
Holdingford	306,144	28,549	54,571	3,000	233,496	---	236,496	164,896	4,421	9,385	67,417	871,879	200,000	---	---	---	1,071,879
Holland	39,930	2,276	10	---	69,673	2,828	72,501	900	133	7,640	1,711	125,101	---	---	---	20,000	145,101
Hollandale	113,628	---	1,375	---	56,250	---	56,250	40,723	---	2,418	25,117	239,511	---	---	---	16,000	255,511
Holloway	183,536	---	690	---	4,823	---	4,823	1,941	624	1,195	698	193,507	---	---	---	---	193,507
Holt	6,684	---	---	---	19,086	---	19,086	---	---	---	198	25,968	---	---	---	---	25,968
Hopkins	20,580,068	1,485,089	813,964	2,864	1,995,255	969,024	2,967,143	999,088	196,519	386,362	2,164,014	29,592,247	14,857,974	---	862,295	12,886,641	58,199,157
Houston	512,961	281	6,841	173,741	489,557	49,398	712,696	331,631	2,395	1,450	144,113	1,712,368	---	---	---	53,703	1,766,071
Howard Lake	1,385,712	57,765	64,926	352,211	655,128	12,700	1,020,039	552,521	3,145	66,605	141,214	3,291,927	720,300	18,029	15,000	448,455	4,493,711
Hoyt Lakes	1,440,682	---	8,633	12,960	1,317,755	40,380	1,371,095	1,009,396	3,119	61,993	134,198	4,029,116	---	---	5,920	235,938	4,270,974
Hugo	6,958,861	235,682	416,391	---	860,066	573,005	1,433,071	859,223	40,920	461,558	7,930	10,413,636	---	2,537	108,628	1,217,897	11,742,698
Humboldt	2,906	---	---	---	12,100	---	12,100	---	---	---	209	15,215	---	---	---	---	15,215
Hutchinson	7,634,379	923,986	529,002	1,520,329	5,168,380	170,357	6,859,066	3,043,710	67,225	635,402	778,204	20,470,974	2,810,979	2,500	3,596,115	183,091	27,063,659
Ihlen	28,231	---	1,000	---	14,698	---	14,698	5,260	---	373	162	49,724	---	---	1,554	---	51,278
Independence	2,976,576	---	240,990	---	18,565	25,780	44,345	43,469	45,292	14,155	73,183	3,438,010	---	---	---	110,761	3,548,771
International Falls	2,943,221	2,232	60,948	22,394	4,357,964	129,381	4,509,739	2,955,860	87,563	117,536	91,859	10,768,958	---	---	1,228,545	1,759,679	13,757,182
Inver Grove Heights	26,375,433	1,354,147	1,884,737	10,382	3,239,358	1,743,089	4,992,829	7,310,715	187,738	1,306,923	1,044,290	44,456,812	2,555,244	---	693,469	9,052,995	56,758,520
Iona	48,112	2,210	850	---	45,748	---	45,748	7,250	---	49	1,691	105,910	---	---	41,968	---	147,878
Iron Junction	16,931	---	---	---	15,514	---	15,514	---	---	198	552	33,195	---	---	---	---	33,195
Ironton	188,121	---	7,193	14,375	223,567	168,316	406,258	15,258	2,141	3,343	15,877	638,191	---	---	---	---	638,191
Isanti	2,802,855	386,812	345,044	8,102	983,138	---	991,240	360,898	60,082	178,668	86,843	5,212,442	---	7,262	393,523	760,433	6,373,660
Isle**	595,418	3,432	14,120	---	125,749	---	125,749	171,740	6,517	4,624	43,547	965,147	---	---	17,000	284,109	1,266,256

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Ivanhoe	295,297	---	1,793	37,613	257,678	13,044	308,335	119,597	97	4,326	91,878	821,323	---	4,039	120,500	94,000	1,039,862
Jackson	1,901,131	4,983	53,883	254,422	1,747,910	---	2,002,332	236,310	11,397	400,884	221,407	4,832,327	204,639	3,405	2,452,753	864,594	8,357,718
Janesville	1,205,233	226,627	76,205	---	858,891	---	858,891	163,446	7,825	10,873	130,489	2,679,589	---	2,605	40,000	231,696	2,953,890
Jasper	212,260	796	1,735	---	238,655	9,142	247,797	122,317	417	19,664	33,089	638,075	---	4,412	---	14,152	656,639
Jeffers	176,863	8,551	2,240	5,000	130,844	---	135,844	34,782	---	3,164	12,546	373,990	231,600	---	---	---	605,590
Jenkins	269,348	2,917	8,145	---	30,646	30,869	61,515	4,045	6,587	924	3,022	356,503	---	92	---	---	356,595
Johnson	3,588	---	---	---	5,590	---	5,590	3,533	---	417	---	13,128	---	---	---	8,000	21,128
Jordan	4,714,055	117,290	312,249	883	770,673	539,356	1,310,912	598,490	16,958	85,973	27,463	7,183,390	---	5,425	30,000	1,015,952	8,234,767
Kandiyohi	198,511	---	4,396	1,955	141,985	---	143,940	143,807	---	21,286	72,102	584,042	---	2,060	738,850	96,562	1,421,514
Karlstad	228,171	14,007	2,000	1,650	405,113	---	406,763	125,536	---	6,338	46,156	828,971	---	---	---	1,425	830,396
Kasota	79,090	16,619	9,297	71,916	212,495	15,993	300,404	86,786	1,017	4,331	67,483	565,027	---	---	---	---	565,027
Kasson	3,280,008	229,118	196,966	3,423	1,449,312	135,673	1,588,408	459,294	30,416	196,783	158,811	6,139,804	147,227	13,475	154,073	122,600	6,577,179
Keewatin	596,046	2,210	7,610	---	451,939	1,716	453,655	46,570	10,918	451	82,800	1,200,260	---	---	---	---	1,200,260
Kelliher	34,170	---	160	19,975	112,851	52,156	184,982	57,214	---	18,011	48,120	342,657	---	---	20,000	---	362,657
Kellogg	259,722	28,464	16,270	---	111,894	1,783	113,677	72,033	860	322	52,121	543,469	---	---	---	206,726	750,195
Kennedy	103,722	3,553	1,880	---	95,411	---	95,411	39,136	---	3,772	25,070	272,544	---	---	---	---	272,544
Kenneth	16,238	---	400	---	8,853	---	8,853	3,590	---	170	1,000	30,251	---	---	---	---	30,251
Kensington	55,913	770	3,410	---	85,349	---	85,349	40,853	80	5,041	30,407	221,823	---	2,217	---	---	224,040
Kent	15,572	---	---	---	19,863	---	19,863	520	---	602	1,008	37,565	---	---	---	---	37,565
Kenyon	947,292	21,336	6,330	410,668	617,749	36,299	1,064,716	213,568	5,789	35,973	32,418	2,327,422	258,272	10,288	85,952	296,606	2,978,540
Kerkhoven	304,124	37,164	8,302	95,877	259,847	---	355,724	156,277	53	22,257	13,152	897,053	---	---	---	63,444	960,497
Kerrick	19,182	---	2,633	---	27,957	---	27,957	22,910	---	65	10,301	83,048	---	2,000	---	9,084	94,132
Kettle River	110,078	---	3,281	---	39,857	---	39,857	54,135	---	307	14,646	222,304	---	---	---	3,430	225,734
Kiester	301,976	---	1,348	---	174,067	786	174,853	62,194	---	3,492	46,952	590,815	---	---	---	36,217	627,032
Kilkenny	50,945	---	1,610	---	35,164	---	35,164	54,976	227	2,128	14,634	159,684	---	---	---	7,360	167,044
Kimball	517,675	39,902	23,244	944	212,595	1,046	214,585	135,088	3,305	5,957	388,881	1,328,637	---	7,351	70,000	43,862	1,449,850
Kinbrae	6,487	---	---	---	---	---	---	---	---	---	---	6,487	---	---	---	---	6,487
Kingston	21,589	---	---	---	20,574	---	20,574	3,030	---	1,570	862	47,625	---	---	---	---	47,625
Kinney*	210,784	---	390	---	150,208	10,000	160,208	---	340	394	19,949	392,065	---	---	---	153,741	545,806
La Crescent	2,947,124	21,722	52,742	87,300	1,177,846	49,663	1,314,809	235,929	33,812	77,698	94,048	4,777,884	1,123,619	---	71,017	---	5,972,520

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
La Prairie	262,827	26,013	2,247	---	87,874	---	87,874	12,304	815	1,422	1,693	395,195	---	---	---	---	395,195
La Salle	35,755	---	---	7,317	30,308	---	37,625	2,325	---	62	31,212	106,979	---	---	---	---	106,979
Lafayette	130,639	36,503	2,674	---	154,708	---	154,708	47,661	---	3,126	387,880	763,191	---	---	---	12,054	775,245
Lake Benton	182,777	5,576	6,424	---	334,032	---	334,032	158,359	8,704	8,037	53,543	757,452	---	46,000	---	93,295	896,747
Lake Bronson	70,386	---	2,746	---	106,314	---	106,314	11,325	---	1,040	49,134	240,945	---	---	37,788	---	278,733
Lake City	3,653,769	20,597	79,780	17,019	1,057,322	54,331	1,128,672	1,605,115	36,592	375,800	357,515	7,257,840	685,182	---	870,000	668,821	9,481,843
Lake Crystal	1,134,123	381,127	32,309	---	831,825	59,000	890,825	413,601	6,311	72,350	254,146	3,184,792	6,522,285	3,000	230,254	163,965	10,104,296
Lake Elmo	4,286,019	649,487	1,055,038	---	2,313,005	506,956	2,819,961	1,202,854	36,696	331,010	97,790	10,478,855	3,028,168	44,927	394,600	786,573	14,733,123
Lake Henry	9,840	---	1,195	---	18,391	173	18,564	37,817	---	294	51,684	119,394	---	---	---	---	119,394
Lake Lillian	119,966	---	519	---	57,890	5,000	62,890	46,808	180	13,798	22,847	267,008	607,660	---	---	30,035	904,703
Lake Park	168,189	---	1,206	3,000	326,189	---	329,189	102,725	4,321	5,638	79,126	690,394	---	---	---	6,000	696,394
Lake Saint Croix Beach**	550,286	---	13,141	---	82,371	3,870	86,241	47,186	1,762	12,922	21,862	733,400	---	---	---	172,973	906,373
Lake Shore	1,025,517	17,381	35,109	---	459,530	25,000	484,530	24,712	15,217	7,877	2,147	1,612,490	---	---	---	---	1,612,490
Lake Wilson	82,567	---	670	---	98,633	---	98,633	25,870	---	2,535	27,182	237,457	---	---	40,683	37,000	315,140
Lakefield	652,410	94,288	5,125	---	726,331	---	726,331	130,015	3,194	254,681	93,461	1,959,505	---	32,425	539,365	242,578	2,773,873
Lakeland	923,551	28,325	3,960	---	55,267	23,055	78,322	53,084	5,411	45,633	5,489	1,143,775	---	80,000	---	27,984	1,251,759
Lakeland Shores	156,660	---	12,167	---	---	2,126	2,126	5,011	---	11,494	15,591	203,049	---	---	---	41,253	244,302
Lakeville	31,539,809	3,683,354	3,808,132	162,816	5,017,123	3,721,556	8,901,495	15,046,177	354,292	2,769,074	719,477	66,821,810	7,360,624	107,645	2,145,493	2,975,206	79,410,778
Lamberton	506,793	139,327	4,216	73,353	413,692	17,197	504,242	161,878	3,890	17,837	78,204	1,416,387	5,687,524	1,500	100,000	71,000	7,276,411
Lancaster	94,706	3,631	250	319,543	119,397	1,000	439,940	43,325	---	5,245	193,460	780,557	50,000	---	25,000	32,804	888,361
Landfall	965,638	---	9,487	36,134	109,317	---	145,451	1,134,641	3,294	38,408	53,189	2,350,108	---	---	---	323,797	2,673,905
Lanesboro	741,488	95,646	13,110	---	313,016	59,486	372,502	270,457	1,447	2,460	101,166	1,598,276	---	---	102,500	158,209	1,858,985
Laporte	45,881	---	2,480	---	9,117	---	9,117	1,391	---	240	17,363	76,472	---	---	---	---	76,472
Lastrup	26,754	858	1,540	---	7,249	1,479	8,728	15,048	67	---	292	53,287	---	---	---	---	53,287
Lauderdale	831,198	90,433	42,775	---	540,820	5,742	546,562	64,707	29,977	73,592	767,651	2,446,895	1,023,332	---	32,000	38,000	3,540,227
Le Center	1,137,043	115,276	32,581	---	876,982	14,194	891,176	67,548	53,976	10,203	28,666	2,336,469	177,000	15,000	45,000	---	2,573,469
Le Sueur	2,801,362	231,232	103,838	---	1,149,842	88,645	1,238,487	868,955	29,761	55,356	548,953	5,877,944	1,371,320	50,632	718,000	190,263	8,208,159
Lengby	11,314	---	1,050	---	20,963	---	20,963	875	---	801	30	35,033	---	---	---	---	35,033
Leonard	4,013	---	1,800	---	6,224	---	6,224	255	---	371	5,156	17,819	---	---	---	---	17,819
Leonidas**	32,158	---	---	---	32,130	---	32,130	2,848	---	10,745	4,559	82,440	---	---	---	---	82,440

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
LeRoy	263,548	417	3,222	129,991	379,623	65,040	574,654	174,905	---	5,237	151,524	1,173,507	---	---	16,397	25,000	1,214,904
Lester Prairie	841,774	5,034	45,518	---	554,659	3,452	558,111	212,234	5,745	27,591	68,136	1,764,143	---	---	59,000	6,898	1,830,041
Lewiston	938,079	225,378	19,480	47,237	526,332	726,070	1,299,639	240,121	1,368	17,314	315,192	3,056,571	---	---	---	---	3,056,571
Lewisville	80,565	---	400	---	88,791	2,500	91,291	1,537	---	608	18,641	193,042	---	350	---	---	193,392
Lexington	1,307,141	46,204	156,142	---	469,512	26,682	496,194	125,570	19,362	147,040	91,105	2,388,758	---	200	120,000	166,672	2,675,630
Lilydale	784,981	---	27,830	---	82	4,886	4,968	15,464	4,315	7,726	1,405	846,689	---	---	---	87,325	934,014
Lindstrom	2,382,547	46,795	21,412	---	517,500	73,000	590,500	254,188	---	138,999	47,608	3,482,049	183,900	4,500	340,661	815,145	4,826,255
Lino Lakes	10,932,097	1,935,178	856,317	---	574,271	114,118	688,389	1,906,247	131,936	1,029,944	772,287	18,252,395	388,535	77,986	226,722	2,550,941	21,496,579
Lismore	102,501	---	670	---	83,619	---	83,619	22,106	---	312	55,988	265,196	---	15,100	---	11,591	291,887
Litchfield	2,728,621	25,938	258,752	---	5,846,082	82,500	5,928,582	924,671	41,087	173,372	51,518	10,132,541	2,313,642	26,518	1,938,259	521,564	14,932,524
Little Canada	4,415,303	680,632	497,295	73,000	857,324	28,517	958,841	707,852	49,408	530,625	663,116	8,503,072	---	34,500	300,000	1,616,745	10,454,317
Little Falls	4,570,519	436,877	275,452	2,385,672	3,858,841	50,000	6,294,513	706,016	17,932	161,474	131,167	12,593,950	5,713,071	5,147	407,165	3,451,190	22,170,523
Littlefork	255,977	11,720	2,146	---	319,264	19,804	339,068	328,973	---	28,635	53,546	1,020,065	---	---	---	11,198	1,031,263
Long Beach	118,425	---	16,454	---	---	---	---	401	---	689	495	136,464	---	---	---	11,937	148,401
Long Lake	1,170,817	66,490	125,885	---	141,347	---	141,347	631,830	55,135	117,319	58,575	2,367,398	---	---	---	1,791,762	4,159,160
Long Prairie	1,050,834	133,337	45,987	973,050	1,180,563	15,118	2,168,731	151,341	47,108	109,300	570,348	4,276,986	---	---	413,641	4,330,913	9,021,540
Longville	232,350	---	10,843	66,131	62,128	---	128,259	153,351	---	256	39,329	564,388	---	---	60,000	---	624,388
Lonsdale	2,202,742	670,691	204,468	---	565,360	21,249	586,609	227,513	24,331	49,336	42,825	4,008,515	---	3,529	113,198	127,151	4,252,393
Loretto	420,882	---	27,197	---	71,817	67,000	138,817	7,085	2,942	13,448	48,669	659,040	---	---	---	41,331	700,371
Louisburg	17,758	---	---	1,147	6,933	---	8,080	70	---	561	2,000	28,469	---	---	---	---	28,469
Lowry [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lucan	141,398	---	1,180	---	66,342	---	66,342	31,711	400	4,008	17,151	262,190	---	---	---	---	262,190
Luverne	2,513,544	913	81,030	465,110	2,070,081	217,500	2,752,691	853,169	13,742	289,569	357,651	6,862,309	---	186,220	1,000,000	1,071,807	9,120,336
Lyle	111,081	4,446	2,209	---	197,188	---	197,188	19,459	50	10,142	5,441	350,016	194,950	---	---	552,481	1,097,447
Lynd	187,975	8,447	2,065	---	78,143	---	78,143	15,630	465	296	2,419	295,440	106,335	2,248	---	50,287	454,310
Mabel	394,835	3,649	4,845	144,921	323,528	---	468,449	167,084	5,303	530	211,903	1,256,598	50,967	1,000	---	20,614	1,329,179
Madelia	664,393	38,870	9,972	150,600	1,032,287	7,114	1,190,001	462,570	15,980	18,355	688,967	3,089,108	275,800	---	---	254,030	3,618,938
Madison	582,169	175,289	3,620	78,263	775,267	5,002	858,532	366,392	3,812	54,129	58,377	2,102,320	---	850	614,098	131,367	2,848,635
Madison Lake	788,776	364,036	49,468	---	222,549	---	222,549	137,764	21,624	63,166	15,254	1,662,637	2,345,880	---	45,000	77,891	4,131,408
Magnolia	40,210	---	20	7,953	60,688	2,502	71,143	31,481	337	2,668	648	146,507	---	---	---	---	146,507

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Mahnomen	242,422	16,677	3,605	---	835,089	10,472	845,561	82,687	18,518	90,013	119,456	1,418,939	9,705,000	7,578	---	325,483	11,457,000
Mahtomedi	4,888,725	630,345	350,827	---	2,253,060	14,544	2,267,604	1,403,129	14,171	646,480	73,824	10,275,105	---	58,850	698,189	3,963,224	14,995,368
Manchester	23,908	5,300	1,000	---	14,112	---	14,112	35,608	---	914	2,751	83,593	---	---	---	---	83,593
Manhattan Beach	74,053	---	4,640	123	131	---	254	---	3	1	---	78,951	---	---	---	---	78,951
Mankato	22,200,713	4,723,816	1,597,650	391,308	11,345,078	359,799	12,096,185	1,864,035	216,656	717,087	866,510	44,282,652	9,075,293	---	4,172,596	2,251,077	59,781,618
Mantorville	472,489	22,896	22,396	---	311,846	3,222	315,068	100,606	2,714	35,975	30,082	1,002,226	690,272	---	45,000	296,583	2,034,081
Maple Grove	38,270,396	15,872,810	4,634,199	188,281	11,863,255	800,239	12,851,775	9,730,731	332,900	7,509,967	4,373,033	93,575,811	9,325,429	1,050,440	1,705,700	13,226,969	118,884,349
Maple Lake	1,064,712	178,285	36,739	---	572,982	7,051	580,033	584,135	7,833	7,931	137,535	2,597,203	650,000	---	25,000	5,000	3,277,203
Maple Plain	1,474,169	103,100	310,641	---	299,430	6,394	305,824	663,184	22,471	22,345	20,489	2,922,223	---	---	104,834	173,615	3,200,672
Mapleton	802,752	166,339	2,266	4,864	672,592	5,311	682,767	104,213	2,726	33,684	56,398	1,851,145	35,000	550	30,000	124,132	2,040,827
Mapleview	31,179	---	2,334	---	65,481	---	65,481	126,954	---	495	7,833	234,276	---	---	---	---	234,276
Maplewood	25,565,698	2,235,687	1,456,694	109,939	4,706,287	1,083,822	5,900,048	2,330,727	171,169	871,023	1,955,264	40,486,310	5,399,444	55,611	3,336,985	7,441,140	56,719,490
Marble	212,926	---	1,525	---	315,517	---	315,517	4,376	2,438	2,760	4,454	543,996	---	---	---	78,372	622,368
Marietta	35,341	5,015	899	1,000	102,162	1,125	104,287	19,662	---	2,008	660	167,872	---	---	---	---	167,872
Marine on Saint Croix	870,086	---	16,370	---	22,197	14,754	36,951	130,625	1,413	4,903	44,559	1,104,907	910,000	---	---	254,124	2,269,031
Marshall	9,919,276	1,371,072	409,622	47,740	8,053,839	3,120,337	11,221,916	2,466,975	142,465	524,544	1,164,445	27,220,315	---	120,040	284,292	4,479,260	32,103,907
Mayer	867,123	65,668	111,264	---	330,885	5,990	336,875	154,918	6,979	61,681	28,846	1,633,354	---	---	---	---	1,633,354
Maynard	223,156	---	1,065	83,399	135,536	10,000	228,935	60,192	---	3,622	28,532	545,502	---	---	---	1,800	547,302
Mazeppa	387,252	---	10,234	---	245,511	2,087	247,598	125,198	2,826	12,233	62,076	847,417	---	---	100,687	---	948,104
McGrath	12,056	---	1,405	---	24,248	---	24,248	12,077	25	380	3,000	53,191	---	---	---	---	53,191
McGregor	267,975	5,990	5,760	---	186,171	6,641	192,812	282,930	298	3,478	138,183	897,426	---	---	3,211	58,905	959,542
McIntosh	97,047	---	511	2,686	263,702	---	266,388	62,447	---	2,394	112,912	541,699	---	---	---	24,776	566,475
McKinley*	69,167	---	25	100,000	58,929	55,716	214,645	1,811	---	1,171	4,469	291,288	---	---	---	8,000	299,288
Meadowlands	52,723	---	700	---	48,543	30,000	78,543	650	---	132	10,562	143,310	---	---	---	---	143,310
Medford	687,485	78,867	3,713	4,500	238,124	21,753	264,377	34,391	---	14,177	54,070	1,137,080	---	2,850	---	126,646	1,266,576
Medicine Lake	451,535	---	23,596	---	11,095	1,953	13,048	5,336	162	2,215	2,817	498,709	---	---	---	136,000	634,709
Medina	4,602,747	676,053	418,547	22,576	247,653	69,438	339,667	1,621,428	220,605	431,793	219,246	8,530,086	---	35,880	307,920	650,000	9,523,886
Meire Grove	25,127	---	1,370	---	23,209	---	23,209	3,555	120	258	280	53,919	---	---	---	---	53,919
Melrose	2,186,784	30,231	67,330	95,531	903,182	---	998,713	242,357	25,368	233,059	230,799	4,014,641	---	3,827	---	735,450	4,753,918
Menahga	458,362	136,680	1,475	58,238	437,416	25,000	520,654	80,968	5,160	13,688	404,239	1,621,226	---	26	---	---	1,621,252

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Mendota	127,542	---	20,992	---	19,716	---	19,716	1,870	1,590	153	30,310	202,173	---	---	---	---	202,173
Mendota Heights	9,478,982	686,190	480,249	---	688,791	30,868	719,659	1,463,786	127,460	473,524	46,939	13,476,789	10,600,303	---	245,800	8,941,508	33,264,400
Mentor	45,660	---	1,100	---	46,179	---	46,179	79,334	---	976	57,077	230,326	---	---	63,783	12,150	306,259
Middle River	73,988	---	3,477	---	163,562	9,731	173,293	39,482	357	5,247	68,658	364,502	---	---	---	1,000	365,502
Miesville	64,265	---	3,147	---	39,789	---	39,789	159,406	2,545	4,617	16,249	290,018	---	---	---	12,909	302,927
Milaca	1,045,643	52,458	63,309	---	948,032	---	948,032	318,752	14,374	144,825	1,667,996	4,255,389	553,146	24,040	65,000	51,060	4,948,635
Milan	135,331	4,829	390	---	118,731	2,278	121,009	40,387	---	7,243	25,124	334,313	---	---	---	1,121	335,434
Millerville	20,459	---	---	---	29,452	---	29,452	20,499	---	1,507	43,455	115,372	---	---	---	---	115,372
Millville	26,402	---	4,760	---	27,072	---	27,072	375	20	4,981	9,680	73,290	---	---	---	---	73,290
Milroy	167,290	---	1,655	---	72,043	---	72,043	32,590	---	1,040	10,809	285,427	---	---	---	13,000	298,427
Miltona	197,683	14,450	4,560	78,591	72,524	---	151,115	88,856	279	7,316	119,882	584,141	---	7,858	---	---	591,999
Minneapolis	554,566,028	31,118,727	57,107,242	31,319,212	151,300,724	37,975,831	220,595,767	98,735,225	7,873,346	31,082,581	41,571,499	1,042,650,415	196,224,000	1,093,525	25,994,000	250,155,154	1,516,117,094
Minneiska	16,844	---	2,010	---	3,414	---	3,414	---	3	33	4,950	27,254	---	---	---	---	27,254
Minneota	598,711	48,532	4,174	189,020	523,434	15,225	727,679	91,314	4,501	9,906	108,492	1,593,309	18,375	3,700	142,467	620,448	2,378,299
Minnesota City	28,397	---	300	---	37,958	---	37,958	---	---	278	3,547	70,480	---	---	---	---	70,480
Minnesota Lake	318,384	18,920	3,263	---	203,532	17,025	220,557	111,560	1,063	2,104	78,451	754,302	---	---	---	---	754,302
Minnetonka	46,309,410	281,045	5,209,653	132,095	6,784,412	259,142	7,175,649	3,509,215	355,657	3,024,454	1,096,591	66,961,674	2,630,000	---	1,314,565	5,835,917	76,742,156
Minnetonka Beach	890,779	---	127,286	---	540	1,374	1,914	88,105	5,680	37,657	5,901	1,157,322	1,018,629	---	---	174,596	2,350,547
Minnetrista	4,669,485	2,862,259	921,166	---	264,470	---	264,470	513,696	43,123	243,771	67,422	9,585,392	1,420,430	---	---	286,224	11,292,046
Mizpah	2,258	---	1,230	---	9,773	2,693	12,466	14,135	---	718	540	31,347	---	---	---	---	31,347
Montevideo	2,535,925	146,940	18,729	562,539	3,409,291	50,025	4,021,855	428,535	41,419	394,940	1,660,442	9,248,785	---	12,841	100,000	687,734	10,049,360
Montgomery	1,689,063	159,962	110,613	---	890,688	22,511	913,199	238,523	28,888	30,951	149,432	3,320,631	35,000	---	---	406,956	3,762,587
Monticello	11,488,327	712,681	603,925	---	751,226	145,412	896,638	2,379,097	40,054	930,128	365,664	17,416,514	8,131,662	29,340	4,233,000	1,695,040	31,505,556
Montrose	1,221,714	236,051	152,920	---	1,156,317	16,960	1,173,277	141,721	---	37,543	6,862	2,970,088	173,021	---	324,317	135,500	3,602,926
Moorhead	13,854,381	10,213,442	704,116	2,724,871	48,320,964	1,171,600	52,217,435	2,824,254	452,359	1,201,316	2,336,675	83,803,978	15,066,564	---	13,219,773	923,069	113,013,384
Moose Lake	954,695	41,152	32,714	80,395	896,751	10,377	987,523	198,274	12,597	9,076	84,725	2,320,756	---	---	146,430	---	2,467,186
Mora	918,908	124,675	110,729	139,272	1,620,395	48,797	1,808,464	750,914	15,798	79,453	211,679	4,020,620	---	6,212	361,438	491,719	4,879,989
Morgan	417,827	2,430	3,543	---	374,834	12,926	387,760	274,500	1,802	28,899	36,027	1,152,788	961,462	---	66,000	---	2,180,250
Morris	2,088,854	357,671	56,540	280,691	3,319,724	4,112	3,604,527	472,592	20,361	126,342	56,443	6,783,330	543,954	147,123	310,640	427,947	8,212,994
Morristown	384,939	8,342	10,170	---	348,817	---	348,817	85,014	4,247	17,837	175,461	1,034,827	---	---	---	289,093	1,323,920

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Morton	282,766	---	1,200	54,715	152,409	---	207,124	39,110	39,457	---	46,309	615,966	432,250	---	---	---	1,048,216
Motley	378,094	71,384	18,375	---	195,325	---	195,325	73,344	18,748	23,504	63,744	842,518	---	5,435	170,297	221,875	1,240,125
Mound	7,250,360	978,036	457,567	58,934	982,004	4,424	1,045,362	1,229,649	33,534	85,578	78,210	11,158,296	---	77,793	175,695	602,746	12,014,530
Mounds View	7,949,935	24,176	348,201	---	1,523,690	241,302	1,764,992	766,831	66,410	438,096	938,453	12,297,094	---	---	322,055	775,563	13,394,712
Mountain Iron	1,496,077	57,832	32,959	---	2,304,354	218,000	2,522,354	239,889	9,214	98,658	76,394	4,533,377	327,237	6,280	---	597,209	5,464,103
Mountain Lake	858,038	144,329	11,689	---	999,067	37,380	1,036,447	571,182	6,983	51,187	210,215	2,890,070	54,013	---	120,000	170,331	3,234,414
Murdock	133,295	142	725	---	73,475	---	73,475	19,755	213	1,552	46,992	276,149	---	500	---	---	276,649
Myrtle	14,830	---	1,450	---	24,355	---	24,355	---	---	587	8,416	49,638	---	---	---	---	49,638
Nashua	8,697	---	---	---	133	---	133	---	---	3	71	8,904	---	---	---	---	8,904
Nashwauk	394,573	8,152	8,881	---	604,580	310,034	914,614	187,085	13,210	5,182	120,246	1,651,943	166,479	11,973	192,302	151,097	2,173,794
Nassau	20,010	3,578	550	---	27,058	1,140	28,198	24,502	---	285	1,114	78,237	---	---	---	---	78,237
Nelson	36,427	---	9,300	---	64,070	---	64,070	375	995	---	10,201	121,368	---	---	1,659	---	123,027
Nerstrand	111,123	---	981	2,800	43,668	---	46,468	85,151	---	264	3,702	247,689	200,000	---	---	---	447,689
Nevis	232,163	---	10,853	---	89,462	---	89,462	150,784	961	933	123,347	608,503	---	300	35,000	---	643,803
New Auburn	253,544	26,050	4,335	---	148,806	14,374	163,180	38,852	428	3,261	19,548	509,198	---	1,255	---	375,455	885,908
New Brighton	14,081,477	209,667	1,029,894	28,198	1,931,905	1,230,894	3,190,997	8,879,937	81,974	1,876,915	1,119,141	30,470,002	3,529,317	383,173	1,494	3,646,388	38,030,374
New Germany	376,740	9,740	14,504	2,292	46,392	18,397	67,081	98,788	547	3,615	35,769	606,784	---	---	---	67,134	673,918
New Hope	17,498,931	197,566	320,438	24,509	3,831,816	90,714	3,947,039	1,475,176	227,343	1,166,238	405,978	25,238,709	5,689,261	---	480,725	1,681,951	33,090,646
New London	773,636	78,207	53,776	2,400	381,695	135,427	519,522	386,678	2,200	29,883	174,809	2,018,711	1,815,000	1,900	---	263,016	4,098,627
New Munich	106,165	---	9,900	---	78,326	---	78,326	20,110	1,008	2,852	18,845	237,206	---	---	---	---	237,206
New Prague	4,254,825	696,177	236,896	55,784	1,760,176	1,251,826	3,067,786	280,907	39,327	113,727	170,103	8,859,748	2,598,716	---	40,000	52,697	11,551,161
New Richland	525,356	66,912	16,909	1,749	465,355	8,920	476,024	259,654	4,229	7,356	86,480	1,442,920	---	300	---	545,161	1,988,381
New Trier	55,932	---	8,215	---	3,293	---	3,293	---	1,083	2,543	640	71,706	---	---	---	---	71,706
New Ulm	9,492,053	1,460,757	322,976	1,067,417	5,986,837	2,060,490	9,114,744	2,630,995	107,120	946,219	834,543	24,909,407	4,698,369	20,597	---	5,042,060	34,670,433
New York Mills	601,341	218,977	2,735	---	446,232	5,275	451,507	220,800	8,038	55,422	163,159	1,721,979	---	126,296	548,304	256,032	2,652,611
Newfolden	63,125	15,157	1,505	---	97,723	1,221	98,944	80,221	475	2,571	26,585	288,583	---	---	---	---	288,583
Newport	2,633,386	277,824	487,623	3,025	601,187	7,126	611,338	212,751	22,352	165,320	76,761	4,487,355	---	900,000	224,300	399,000	6,010,655
Nicollet	443,345	184,026	17,594	---	256,250	---	256,250	878	---	7,274	14,317	923,684	1,055,426	---	---	---	1,979,110
Nielsville	35,102	---	1,143	---	27,538	---	27,538	4,393	---	1,739	9,229	79,144	---	400	---	---	79,544
Nimrod	19,240	---	1,780	---	6,096	---	6,096	1,500	76	746	1,185	30,623	---	---	---	---	30,623

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Nisswa	2,332,933	---	16,066	588	123,857	103,141	227,586	285,621	40,174	47,567	161,389	3,111,336	---	---	235,000	310,893	3,657,229
Norcross**	39,078	---	---	---	---	---	---	22,435	---	2,008	651	64,172	---	---	---	---	64,172
North Branch	5,722,020	739,198	386,426	---	2,944,755	---	2,944,755	95,642	57,284	118,932	835,902	10,900,159	506,000	---	238,713	180,000	11,824,872
North Mankato	8,350,095	432,854	410,133	331,330	4,628,991	60,044	5,020,365	633,553	26,399	100,900	306,346	15,280,645	1,813,871	392,204	618,250	2,151,404	20,256,374
North Oaks	1,763,902	294,566	467,952	---	308	15,329	15,637	73,307	7,909	38,730	32,650	2,694,653	---	---	---	50,000	2,744,653
North Saint Paul	6,400,209	264,614	631,259	74,910	2,730,436	73,014	2,878,360	645,175	40,624	379,589	220,441	11,460,271	2,705,000	---	862,932	150,000	15,178,203
Northfield	10,208,577	672,538	572,386	63,043	4,226,477	205,101	4,494,621	1,723,159	93,218	434,693	843,610	19,042,802	6,601,698	36,027	153,192	1,047,186	26,880,905
Northome	56,303	---	---	1,908	66,250	28,723	96,881	55,051	---	3,012	35,840	247,087	1,531,675	24,459	20,000	2,000	1,825,221
Northrop	51,489	---	195	---	65,279	---	65,279	3,202	23	765	2,582	123,535	---	---	---	---	123,535
Norwood Young America	2,787,175	81,875	82,958	---	418,146	31,169	449,315	313,360	10,802	156,344	196,301	4,078,130	113,465	---	233,041	270,652	4,695,288
Nowthen	1,480,973	234,234	124,267	---	39,526	49,378	88,904	111,758	16,218	30,459	39,292	2,126,105	1,252,131	---	---	353,370	3,731,606
Oak Grove	2,198,902	17,557	332,602	---	364,850	51,890	416,740	32,383	19,336	214,852	65,511	3,297,883	---	34,400	---	660,254	3,992,537
Oak Park Heights	5,299,395	101,911	124,372	12,891	103,577	48,495	164,963	174,540	58,576	587,106	60,376	6,571,239	---	---	665,484	2,243,021	9,479,744
Oakdale	13,612,675	1,784,802	864,332	18,109	3,973,369	73,435	4,064,913	2,434,139	206,061	814,055	254,520	24,035,497	3,983,638	13,643	800,000	2,932,500	31,765,278
Odessa	30,084	---	755	---	49,025	---	49,025	11,941	---	2,837	2,734	97,376	---	---	---	---	97,376
Odin	30,040	8,694	---	---	51,825	---	51,825	19,380	---	---	8,532	118,471	---	---	---	---	118,471
Ogema	50,892	5,925	60	---	38,639	1,101	39,740	6,510	338	436	4,578	108,479	---	---	5,000	---	113,479
Ogilvie	109,242	---	4,616	---	121,046	---	121,046	66,674	310	2,256	70,608	374,752	---	---	---	37,089	411,841
Okabena	36,929	---	580	---	67,903	---	67,903	12,545	160	995	20,682	139,794	---	---	---	---	139,794
Oklee	249,447	933	1,511	---	142,757	---	142,757	49,838	---	1,585	5,763	451,834	---	---	---	10,170	462,004
Olivia	1,363,507	92,094	50,050	---	1,367,680	20,000	1,387,680	277,959	15,749	85,100	55,802	3,327,941	---	7,733	1,066,297	411,932	4,813,903
Onamia	361,322	---	4,185	---	339,105	---	339,105	95,882	35,517	20,272	36,026	892,309	---	---	---	---	892,309
Ormsby	31,641	5,070	2,683	---	46,220	---	46,220	7,150	107	916	27,496	121,283	---	---	---	---	121,283
Orono**	5,709,173	22,783	742,042	144,309	694,714	127,852	966,875	3,376,322	299,661	278,171	67,799	11,462,826	---	41,105	165,000	796,274	12,465,205
Oronoco	949,994	14,564	46,446	---	342,790	13,318	356,108	31,039	3,723	16,211	54,751	1,472,836	---	---	---	201,405	1,674,241
Orr	107,302	---	3,130	---	207,326	---	207,326	181,310	447	13,763	561	513,839	---	---	4,000	17,104	534,943
Ortonville	755,589	46,677	12,906	296,321	919,401	---	1,215,722	321,626	3,072	39,311	75,900	2,470,803	1,561,233	---	492,871	37,500	4,562,407
Osakis	894,859	190,940	37,217	41,709	515,990	---	557,699	138,451	8,498	19,817	143,590	1,991,071	---	10,786	54,308	2,570	2,058,735
Oslo	202,240	---	1,819	---	84,182	6,475	90,657	18,831	250	14	21,139	334,950	---	---	---	---	334,950
Osseo	2,675,324	450,131	192,754	---	741,875	---	741,875	87,945	56,407	192,241	156,780	4,553,457	745,000	---	191,276	1,317,633	6,807,366

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Ostrander	188,951	---	2,506	---	65,066	1,220,364	1,285,430	782	170	1,022	15,310	1,494,171	336,864	---	156,910	395,000	2,382,945
Otsego	6,897,236	586,109	1,699,879	---	1,725,589	75,825	1,801,414	2,130,542	26,488	754,079	141,533	14,037,280	---	68,378	212,869	1,061,726	15,380,253
Ottertail	503,830	16,067	17,744	127,050	10,621	---	137,671	51,655	---	8,351	47,442	782,760	---	---	---	47,082	829,842
Owatonna	14,528,525	829,705	422,036	196,148	6,558,298	436,269	7,190,715	2,795,402	160,072	701,322	859,708	27,487,485	2,217,779	---	591,500	148,300	30,445,064
Palisade	85,862	---	470	7,611	22,179	8,912	38,702	65,338	339	707	109,065	300,483	---	---	---	---	300,483
Park Rapids*	3,258,580	653,191	92,548	129,162	1,075,350	26,699	1,231,211	499,118	26,554	157,770	110,097	6,029,069	1,145,278	3,728	55,499	92,185	7,325,759
Parkers Prairie	601,570	945	6,613	50,000	293,362	---	343,362	76,048	2,000	11,044	156,010	1,197,592	70,000	17,229	3,500	41,731	1,330,052
Paynesville	808,259	427,683	35,276	---	902,687	55,072	957,759	423,407	31,070	242,464	216,596	3,142,514	4,194,789	16,247	128,000	551,547	8,033,097
Pease	40,703	1,962	13,491	---	32,982	---	32,982	236	---	316	9,279	98,969	---	---	33,450	---	132,419
Pelican Rapids	914,172	174,996	9,425	---	1,111,915	20,591	1,132,506	363,955	13,745	12,727	72,689	2,694,215	306,263	13,001	76,804	263,721	3,354,004
Pemberton	191,810	---	3,658	---	47,643	---	47,643	41,840	177	2,681	32,517	320,326	---	---	---	---	320,326
Pennock	133,011	236	1,600	---	139,079	---	139,079	3,166	964	6,777	24,671	309,504	---	8,325	---	---	317,829
Pequot Lakes	1,654,768	---	16,180	6,341	138,617	21,995	166,953	408,531	37,691	163,043	175,510	2,622,676	---	8,518	---	41,400	2,672,594
Perham	2,535,979	623,380	107,937	11,466	839,675	47,382	898,523	380,778	13,698	157,332	228,832	4,946,459	2,589,538	46,015	721,731	476,434	8,780,177
Perley	18,562	---	1,027	---	24,723	---	24,723	4,854	---	---	3,656	52,822	---	---	---	---	52,822
Peterson	84,336	1,762	262	---	40,912	3,000	43,912	10,022	748	4,108	9,005	154,155	---	---	85,863	21,658	261,676
Pierz	342,738	21,051	55,430	---	515,754	853	516,607	139,838	10,682	38,251	53,754	1,178,351	---	300,000	15,000	5,393	1,498,744
Pillager	277,409	33,569	20,653	---	190,149	86,721	276,870	32,991	2,355	11,068	23,202	678,117	---	---	---	---	678,117
Pine City	1,606,441	184,621	109,543	200,000	715,459	---	915,459	420,755	16,812	28,173	89,037	3,370,841	2,003,969	47,061	1,411,594	10,000	6,843,465
Pine Island	2,555,740	198,206	66,986	---	678,547	161,579	840,126	227,791	5,282	36,859	34,610	3,965,600	---	---	236,772	511,598	4,713,970
Pine River	502,660	---	55,542	825,702	1,112,651	1,961	1,940,314	232,915	11,828	4,698	30,473	2,778,430	198,071	---	---	94,553	3,071,054
Pine Springs	67,349	---	91	---	1	---	1	31,450	5,661	1,452	2,000	108,004	---	---	---	---	108,004
Pipestone	2,368,301	138,193	47,033	---	2,211,700	38,010	2,249,710	789,830	19,871	18,055	100,138	5,731,131	560,000	80,165	295,039	268,140	6,934,475
Plainview	2,406,684	---	24,526	---	879,869	53,313	933,182	339,112	14,041	125,487	204,060	4,047,092	794,000	---	---	1,016,067	5,857,159
Plato	159,323	---	15,647	---	57,710	1,624	59,334	87,474	---	7,729	90,610	420,117	---	---	---	---	420,117
Plummer	158,295	---	1,840	15,000	75,299	---	90,299	11,600	---	14,046	66,856	342,936	---	---	---	37,900	380,836
Plymouth	39,904,507	23,187	5,095,965	2,399,530	11,204,929	1,807,579	15,412,038	6,171,790	538,654	3,028,857	2,191,558	72,366,556	---	369,652	4,589,999	10,960,900	88,287,107
Porter	53,853	---	2,700	---	30,255	---	30,255	17,828	227	1,950	36,333	143,146	---	---	---	9,202	152,348
Preston	1,072,350	77,660	5,470	---	560,598	35,588	596,186	264,389	1,634	23,457	194,824	2,235,970	---	---	---	532,412	2,768,382
Princeton	2,735,366	325,006	153,334	259,538	1,153,975	---	1,413,513	765,688	31,882	166,610	308,531	5,899,930	---	170,600	159,570	370,540	6,600,640

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Prinsburg	340,848	924	75	87,263	115,554	---	202,817	33,484	---	6,755	41,937	626,840	---	---	965	---	627,805
Prior Lake	14,205,513	1,079,348	992,096	1,821	3,674,357	101,000	3,777,178	3,821,300	97,859	1,073,558	128,067	25,174,919	2,433,566	17,897	1,649,402	799,816	30,075,600
Proctor	2,121,122	345,458	20,299	2,818	1,153,355	---	1,156,173	169,426	12,964	67,821	68,799	3,962,062	---	---	5,286	2,310,216	6,277,564
Quamba	35,678	42,928	100	2,572	22,411	147	25,130	8,289	---	1,944	200	114,269	---	---	---	---	114,269
Racine	184,724	---	2,080	---	77,740	---	77,740	800	---	6,606	4,657	276,607	861,000	---	88,925	---	1,226,532
Ramsey	12,872,234	1,025,527	901,222	1,071	1,688,380	---	1,689,451	2,381,073	72,281	1,104,969	355,200	20,401,957	---	178,189	133,000	1,581,327	22,294,473
Randall	157,866	8,859	869	---	194,168	---	194,168	11,819	482	7,409	10,075	391,547	---	---	5,000	---	396,547
Randolph	71,419	---	13,453	---	51,542	---	51,542	14,806	---	197	12,392	163,809	---	---	---	---	163,809
Ranier	258,072	50,353	3,447	12,108	53,339	11,333	76,780	10,500	---	14	32,046	431,212	---	---	33,240	8,550	473,002
Raymond	242,194	31,764	1,760	2,070	249,570	---	251,640	82,005	744	14,388	36,228	660,723	---	2,320	33,835	15,940	712,818
Red Lake Falls	618,946	2,920	21,124	63,733	635,873	---	699,606	196,822	380	57,132	157,556	1,754,486	---	---	---	---	1,754,486
Red Wing	21,323,064	430,028	368,777	1,133,973	7,176,254	337,290	8,647,517	1,172,718	81,956	1,671,579	874,185	34,569,824	---	107,839	2,505,932	9,566,450	46,750,045
Redwood Falls	3,472,910	---	302,996	332,506	2,892,344	112,361	3,337,211	1,763,671	64,671	520,899	787,507	10,249,865	---	266,648	595,896	248,962	11,361,371
Regal	6,983	---	1,550	100	1,542	---	1,642	8,691	---	7,914	---	26,780	---	---	---	---	26,780
Remer	214,133	---	625	94,476	152,592	---	247,068	74,295	1,110	3,162	120,099	660,492	---	---	4,500	2,000	666,992
Renville	722,813	22,038	6,331	13,557	530,273	---	543,830	82,491	9,594	3,805	105,530	1,496,432	---	---	---	---	1,496,432
Revere	59,001	---	1,380	---	19,678	---	19,678	---	---	900	30,494	111,453	---	---	---	---	111,453
Rice	514,916	75	71,991	39,108	229,751	20,459	289,318	120,642	10,038	21,359	26,425	1,054,764	---	18,000	---	20,649	1,093,413
Rice Lake	1,337,239	24,284	67,455	15,000	445,141	8,979	469,120	28,700	10,711	12,408	16,621	1,966,538	600,000	5,305	---	235,106	2,806,949
Richfield	29,469,378	232,098	1,734,871	1,813,165	5,003,086	4,444,576	11,260,827	4,360,145	401,118	892,388	1,044,045	49,394,870	5,604,825	---	308,930	12,856,125	68,164,750
Richmond	667,482	70,283	40,510	13,990	336,608	---	350,598	11,804	6,622	11,715	63,736	1,222,750	---	---	---	38,206	1,260,956
Richville	9,359	---	350	---	16,410	1,394	17,804	---	---	1,601	---	29,114	---	---	---	---	29,114
Riverton	35,443	---	488	---	9,472	4,900	14,372	3	---	3,541	75	53,922	---	---	---	---	53,922
Robbinsdale	8,322,517	508,631	602,915	63,133	2,178,403	67,759	2,309,295	1,026,955	233,577	460,692	86,917	13,551,499	3,801,639	1,785	580,687	340,802	18,276,412
Rochester	108,574,895	2,608,885	4,423,079	5,689,669	39,948,954	4,700,129	50,338,752	25,448,036	491,693	6,531,112	3,986,451	202,402,903	---	---	14,789,207	20,563,763	237,755,873
Rock Creek	194,891	3,760	36,532	34,024	247,017	---	281,041	5,921	420	81	116,977	639,623	---	---	---	---	639,623
Rockford	1,805,166	24,118	125,388	---	579,674	6,447	586,121	447,257	4,708	205,759	95,936	3,294,453	---	206,318	71,616	1,938,232	5,510,619
Rockville	1,351,881	36,544	43,767	---	251,761	---	251,761	49,504	8,154	56,304	60,758	1,858,673	---	2,536	---	76,000	1,937,209
Rogers	9,574,826	451,629	1,522,616	4,340	2,389,661	999,151	3,393,152	3,456,722	100,384	817,994	1,717,687	21,035,010	---	308,278	406,455	1,084,187	22,833,930
Rollingstone	178,779	84,331	4,412	---	181,384	---	181,384	51,627	---	19,038	40,885	560,456	---	7,450	7,000	111,451	686,357

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Roosevelt	12,961	---	1,924	---	62	---	62	550	---	670	2,196	18,363	---	---	---	---	18,363
Roscoe	23,000	---	3,525	---	28,683	---	28,683	---	67	756	---	56,031	---	---	---	---	56,031
Rose Creek	139,973	---	831	---	94,561	---	94,561	15,015	---	6,668	34,581	291,629	---	---	---	2,557	294,186
Roseau	1,269,796	98,644	38,751	1,764,047	1,235,404	---	2,999,451	220,820	13,491	52,359	204,123	4,897,435	---	---	836,071	---	5,733,506
Rosemount	13,179,883	639,203	925,938	3,273	2,782,802	349,307	3,135,382	4,311,964	109,083	666,262	1,297,701	24,265,416	166,131	269,903	1,100,704	172,880	25,975,034
Roseville	22,709,584	260,835	3,130,698	13,942	1,754,642	249,815	2,018,399	8,738,836	84,801	1,327,441	575,478	38,846,072	---	205,429	810,000	2,021,684	41,883,185
Rothsay	267,770	7,570	6,689	---	192,734	226,605	419,339	118,742	480	1,249	40,968	862,807	871,622	---	---	200	1,734,629
Round Lake	118,753	---	1,044	---	141,225	---	141,225	66,002	3	48,280	5,365	380,672	---	---	50,000	---	430,672
Royalton	340,928	10,562	43,360	39,951	339,881	---	379,832	66,625	13,752	5,225	89,608	949,892	---	---	32,294	13,928	996,114
Rush City	630,014	23,296	19,378	135,144	1,007,373	---	1,142,517	278,934	5,056	61,192	61,220	2,221,607	252,000	20,000	122,087	360,839	2,976,533
Rushford	945,442	199,687	19,025	---	960,274	38,640	998,914	354,872	8,627	62,723	392,654	2,981,944	967,757	---	151,000	282,648	4,383,349
Rushford Village	422,919	8,286	5,510	---	76,022	---	76,022	7,111	274	12,640	5,377	538,139	---	---	---	25,490	563,629
Rushmore	135,166	97	1,567	---	121,161	---	121,161	94,379	---	4,199	15,500	372,069	---	---	---	8,360	380,429
Russell	118,767	---	825	---	95,232	---	95,232	29,270	168	1,208	24,677	270,147	---	---	---	---	270,147
Ruthton	117,510	---	2,955	5,122	88,737	3,188	97,047	29,300	316	1,914	30,289	279,331	---	6,928	---	47,500	333,759
Rutledge**	41,906	54	2,050	---	14,700	---	14,700	3,255	---	423	1,786	64,174	---	---	---	---	64,174
Sabin	155,970	148,944	6,480	28,362	105,758	2,415	136,535	46,506	---	---	22,152	516,587	---	---	---	4,000	520,587
Sacred Heart	398,939	165,717	1,520	1,845,424	1,232,731	---	3,078,155	33,980	2,728	5,678	57,373	3,744,090	695,512	---	---	---	4,439,602
Saint Anthony	9,675,859	463,256	268,565	5,588	911,007	581,560	1,498,155	1,250,585	96,292	485,833	254,789	13,993,334	2,705,916	23,050	335,000	1,406,921	18,464,221
Saint Anthony [Stearns]	4,173	---	850	---	10,758	---	10,758	200	20	431	---	16,432	---	---	---	---	16,432
Saint Augusta	1,563,614	428,070	73,182	225,965	113,592	---	339,557	32,380	9,884	97,903	46,622	2,591,212	300,000	---	---	---	2,891,212
Saint Bonifacius	692,871	31,651	110,318	---	418,409	---	418,409	245,102	12,733	34,975	36,020	1,582,079	---	---	121,115	---	1,703,194
Saint Charles	1,257,286	1,112	88,314	---	1,185,207	33,460	1,218,667	185,798	14,198	18,003	855,233	3,638,611	1,053,938	---	170,000	1,059,893	5,922,442
Saint Clair	298,847	---	18,091	---	281,011	1,723	282,734	76,827	3	979	91,386	768,867	---	---	---	---	768,867
Saint Cloud	40,151,795	3,311,584	2,809,301	2,776,680	18,787,297	2,086,379	23,650,356	4,208,632	753,004	1,372,176	636,708	76,893,556	7,198,106	200	6,360,800	11,514,320	101,966,982
Saint Francis	3,838,256	104,511	450,529	---	846,278	4,951	851,229	694,096	32,872	175,698	231,576	6,378,767	---	6,501	509,880	---	6,895,148
Saint Hilaire	48,557	576	1,270	---	87,208	---	87,208	13,454	---	6,673	11,145	168,883	---	---	---	---	168,883
Saint James	1,421,533	62,878	39,231	---	4,802,540	5,845	4,808,385	742,468	6,795	121,955	132,291	7,335,536	1,195,400	1,795,190	8,515,495	583,606	19,425,227
Saint Joseph	3,118,574	553,105	255,953	762,033	2,921,850	24,585	3,708,468	807,797	52,289	261,841	174,742	8,932,769	4,354,378	7,428	51,125	447,546	13,793,246
Saint Leo	11,834	---	221	2,500	22,615	---	25,115	13,323	67	563	22,954	74,077	---	5,580	---	10,768	90,425

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Saint Louis Park	48,912,362	1,183,508	5,264,659	231,921	4,664,481	487,093	5,383,495	3,847,458	274,339	1,616,635	1,701,458	68,183,914	33,970,387	---	1,919,873	2,204,448	106,278,622
Saint Martin	215,649	---	3,603	459,683	61,703	---	521,386	76,290	---	21,825	64,450	903,203	1,740,000	---	48,169	115,669	2,807,041
Saint Mary's Point	207,662	---	1,295	---	---	25,505	25,505	6,763	317	5,563	1,365	248,470	---	---	---	52,843	301,313
Saint Michael	7,620,527	924,127	833,800	50,595	1,469,252	76,537	1,596,384	1,169,258	374	533,557	92,905	12,770,932	---	155,906	327,545	5,504,000	18,758,383
Saint Paul	234,618,694	27,900,621	14,353,309	13,133,868	112,137,331	8,412,068	133,683,267	70,851,117	---	12,158,592	15,581,713	509,147,313	146,714,018	50,693	15,320,487	80,667,219	751,899,730
Saint Paul Park	2,378,219	249,813	108,410	8,489	800,428	22,873	831,790	553,800	26,833	124,873	135,481	4,409,219	2,412,722	35,800	109,406	1,019,556	7,986,703
Saint Peter	3,847,259	81,785	151,730	89,356	3,883,951	76,330	4,049,637	685,683	42,630	152,295	854,697	9,865,716	5,493,032	---	1,612,077	443,327	17,414,152
Saint Rosa	20,324	---	2,000	---	178	---	178	3,800	---	324	37,573	64,199	---	---	---	---	64,199
Saint Stephen	216,562	4,128	8,240	---	201,604	---	201,604	122,966	2,355	4,287	70,360	630,502	---	---	---	16,653	647,155
Saint Vincent	15,777	---	---	---	18,770	---	18,770	1,000	---	265	---	35,812	---	---	---	---	35,812
Sanborn	89,945	---	2,880	73,674	131,623	---	205,297	21,256	3	3,382	49,518	372,281	---	---	---	29,687	401,968
Sandstone	581,934	9,696	23,701	374,731	1,151,576	---	1,526,307	106,384	493	62,956	58,628	2,370,099	847,000	2,509	2,236,111	2,034,540	7,490,259
Sargeant	31,043	---	---	---	---	---	---	10,020	---	459	---	41,522	---	---	---	---	41,522
Sartell	8,267,005	281,579	1,143,092	34,301	1,655,193	54,948	1,744,442	1,123,775	68,277	655,826	289,672	13,573,668	10,379,729	65,938	529,096	4,672,903	29,221,334
Sauk Centre	2,155,847	187,772	81,196	26,514	1,524,237	778,928	2,329,679	2,096,138	61,998	669,242	208,510	7,790,382	---	---	---	282,160	8,072,542
Sauk Rapids	5,948,616	250,696	510,164	1,506	3,229,666	185,752	3,416,924	810,647	65,736	682,036	183,790	11,868,609	---	27,322	93,481	383,885	12,373,297
Savage	18,510,341	1,242,291	1,421,268	66,381	2,248,048	4,032	2,318,461	2,557,267	81,334	813,596	143,995	27,088,553	4,765,410	45,809	2,336,935	2,746,630	36,983,337
Scandia	2,285,876	839	150,876	37,000	109,278	12,892	159,170	69,979	7,831	65,463	36,968	2,777,002	---	140,500	2,640	547,962	3,468,104
Scanlon	299,821	---	18,274	---	244,506	---	244,506	23,767	569	2,272	5,633	594,842	---	7,500	---	---	602,342
Seaforth	35,243	---	135	---	24,994	---	24,994	400	---	37	5,845	66,654	---	---	---	4,507	71,161
Sebeka	409,073	74,066	627	2,950	278,899	---	281,849	99,430	29,068	14,819	39,399	948,331	---	---	35,500	---	983,831
Sedan	19,717	---	2,000	---	14,310	---	14,310	30	---	69	---	36,126	---	7,488	---	---	43,614
Shafer	369,551	21,259	66,233	---	251,745	---	251,745	3,960	1,076	10,066	45,295	769,185	---	---	5,000	20,000	794,185
Shakopee	23,139,620	835,345	5,912,112	24,108	2,979,611	35,225	3,038,944	7,295,304	94,665	954,615	459,202	41,729,807	4,487,587	579	600,000	525,289	47,343,262
Shelly	26,157	---	150	---	77,111	2,203	79,314	13,086	---	842	2,347	121,896	---	---	11,461	---	133,357
Sherburn	582,704	80,537	4,296	---	397,839	---	397,839	129,163	3,905	46,643	75,946	1,321,033	---	---	---	---	1,321,033
Shevlin	59,325	---	3,725	---	55,993	---	55,993	450	---	186	10,045	129,724	---	---	---	115,937	245,661
Shoreview	14,418,121	310,318	1,097,166	4,426	1,400,557	275,099	1,680,082	8,249,439	55,843	851,395	84,024	26,746,388	---	---	700,000	6,572,054	34,018,442
Shorewood	6,035,929	10,822	514,891	---	252,697	17,748	270,445	857,328	65,575	187,417	57,396	7,999,803	---	143,802	89,730	1,416,305	9,649,640
Silver Bay	1,359,319	---	9,623	30,977	2,502,792	461,816	2,995,585	460,626	17,033	28,082	106,041	4,976,309	700,000	18,735	---	477,589	6,172,633

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Silver Lake	530,132	13,398	12,692	---	293,537	---	293,537	206,780	12,723	1,838	48,680	1,119,780	---	---	50,702	161,118	1,331,600
Skyline	52,774	---	---	---	14,532	---	14,532	2,155	---	2,810	1,315	73,586	---	---	---	---	73,586
Slayton	1,073,032	33,889	13,342	17,569	912,352	37,015	966,936	179,318	7,771	13,172	43,021	2,330,481	328,183	87,173	566,811	266,512	3,579,160
Sleepy Eye	1,472,109	138,105	33,868	1,000	1,868,472	---	1,869,472	794,704	10,325	110,695	257,068	4,686,346	616,000	---	536,026	393,090	6,231,462
Sobieski	49,065	---	2,410	---	23,880	---	23,880	20,007	---	33	41,873	137,268	---	---	---	---	137,268
Solway	13,378	---	1,700	1,050	13,684	---	14,734	5,090	---	1,187	1,840	37,929	---	---	---	---	37,929
South Haven	131,781	1,074	16,985	1,534	68,438	1,256	71,228	152,398	1,117	1,580	83,340	459,503	---	---	---	---	459,503
South Saint Paul	16,291,038	1,025,606	458,545	321,439	5,041,055	677,880	6,040,374	4,215,518	183,052	565,832	341,471	29,121,436	7,166,552	---	207,000	2,300,204	38,795,192
Spicer	1,529,531	170,930	29,768	---	215,598	174,600	390,198	194,989	4,012	77,492	243,128	2,640,048	---	---	912	973,999	3,614,959
Spring Grove	673,763	15,107	7,252	163,067	662,346	19,910	845,323	244,700	5,736	25,496	106,366	1,923,743	---	10,000	589,058	540,528	3,063,329
Spring Hill	21,127	---	---	---	6,894	---	6,894	9,500	67	---	142	37,730	---	---	---	---	37,730
Spring Lake Park	3,458,387	105,148	263,598	---	585,010	58,186	643,196	940,161	53,375	385,664	428,979	6,278,508	---	17,895	86,942	720,236	7,103,581
Spring Park	1,214,483	6,853	68,943	---	34,814	225,000	259,814	39,043	8,904	43,823	5,551	1,647,414	---	---	---	163,180	1,810,594
Spring Valley	1,543,263	192,903	15,090	3,250	918,431	48,926	970,607	80,513	9,043	56,086	214,601	3,082,106	---	---	83,216	946,128	4,111,450
Springfield	1,217,710	291,559	9,775	343,004	1,105,241	25,200	1,473,445	368,182	5,160	30,374	169,647	3,565,852	---	11,926	66,223	292,558	3,936,559
Squaw Lake	22,984	---	1,400	2,600	30,077	---	32,677	28,140	---	40	5,277	90,518	---	---	---	8,765	99,283
Stacy	427,444	9,183	48,566	---	333,889	---	333,889	30,517	1,329	12,030	85,160	948,118	---	---	99,081	5,145	1,052,344
Staples	1,594,443	104,369	132,040	477,381	1,384,454	66,533	1,928,368	285,271	21,714	129,227	59,152	4,254,584	3,119,818	119,954	66,369	218,059	7,778,784
Starbuck	736,579	75,105	32,157	113,880	467,094	85,916	666,890	184,913	18,784	10,886	39,959	1,765,273	---	12	71,109	48,389	1,884,783
Steen	23,595	149	---	---	40,298	598	40,896	21,489	67	2,655	21,499	110,350	---	---	---	---	110,350
Stephen	155,857	21,854	1,588	366	351,259	9,701	361,326	143,923	267	9,962	124,774	819,551	85,000	---	274,145	38,869	1,217,565
Stewart	422,258	68,449	12,155	---	165,844	1,827	167,671	64,072	803	4,815	32,730	772,953	---	---	350	134,491	907,794
Stewartville	3,505,609	330,290	27,282	---	1,080,846	52,627	1,133,473	624,408	2,450	95,752	230,132	5,949,396	327,000	---	80,000	---	6,356,396
Stillwater	16,247,488	1,304,358	653,202	---	2,097,869	166,023	2,263,892	2,845,300	226,692	755,040	1,682,596	25,978,568	3,203,034	145,711	31,500	7,635,035	36,993,848
Stockton	115,988	16,931	7,962	---	187,636	---	187,636	8,621	---	2,312	301,206	640,656	---	---	11,722	132,821	785,199
Storden	138,056	---	467	---	72,304	---	72,304	42,575	---	687	18,149	272,238	---	---	---	84,813	357,051
Strandquist	6,317	---	2,100	---	19,358	---	19,358	8,321	---	---	7,637	43,733	---	---	2,624	---	46,357
Strathcona	3,463	---	15	---	6,599	---	6,599	4,725	---	260	---	15,062	---	---	---	---	15,062
Sturgeon Lake	216,695	4,945	1,228	---	56,223	---	56,223	76,177	---	1,845	1,679	358,792	---	---	---	---	358,792
Sunburg	39,397	---	10	---	29,289	10,987	40,276	122,127	---	6,173	9,203	217,186	---	---	---	23,493	240,679

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Sunfish Lake	638,216	242,930	85,151	---	---	4,984	4,984	2,750	3,076	9,425	---	986,532	974,876	---	---	---	1,961,408
Swanville	88,845	13,362	3,180	---	105,292	635	105,927	10,434	25	394	18,351	240,518	---	3,447	---	21,242	265,207
Taconite	191,610	1,999	1,225	---	179,307	---	179,307	81,685	955	13,255	9,952	479,988	---	---	---	4,000	483,988
Tamarack	40,272	---	1,502	---	17,300	2,861	20,161	2,215	---	56	2,225	66,431	---	---	---	---	66,431
Taopi	5,410	---	---	---	10,500	---	10,500	---	---	1,082	---	16,992	---	---	---	---	16,992
Taunton	49,951	---	510	---	45,349	---	45,349	93	---	1,514	9,678	107,095	---	---	---	10,000	117,095
Taylors Falls	752,955	---	91,849	---	203,753	---	203,753	17,252	871	2,523	128,756	1,197,959	---	---	---	---	1,197,959
Tenstrike	32,936	---	1,400	---	8,364	---	8,364	---	---	1,398	8,475	52,573	---	---	---	---	52,573
Thief River Falls	2,895,174	469,934	180,851	794,144	8,164,248	1,242	8,959,634	2,396,659	59,734	201,591	631,373	15,794,950	1,990,599	---	1,289,892	66,005	19,141,446
Tintah	17,180	---	---	---	19,422	---	19,422	14,342	---	100	30,053	81,097	---	---	---	8,381	89,478
Tonka Bay	1,191,139	6,477	123,956	---	1,232	---	1,232	80,402	12,508	45,251	38,915	1,499,880	---	---	155,813	142,670	1,798,363
Tower**	410,186	---	10,479	---	849,250	353,214	1,202,464	926,708	2,277	13,688	84,107	2,649,909	1,418,562	---	---	49,353	4,117,824
Tracy	1,168,309	93,698	35,501	654,481	1,144,432	---	1,798,913	243,794	9,337	90,837	162,999	3,603,388	5,989,530	39,270	69,236	461,850	10,163,274
Trail	13,067	---	---	---	310	---	310	---	---	281	---	13,658	---	---	---	---	13,658
Trimont	319,382	1,366	1,608	---	287,962	9,160	297,122	117,786	3,989	20,577	60,510	822,340	---	4,908	12,000	---	839,248
Trommald	32,005	---	125	---	10,185	---	10,185	---	489	160	91	43,055	---	---	---	---	43,055
Trosky	22,483	---	2,225	30,000	19,164	---	49,164	2,152	635	506	---	77,165	---	---	---	---	77,165
Truman	408,001	892	9,381	---	470,752	---	470,752	222,809	5,852	24,358	35,303	1,177,348	---	---	16,994	---	1,194,342
Turtle River	17,055	---	3,680	---	117	---	117	1,703	---	1,891	19	24,465	---	---	---	---	24,465
Twin Lakes	9,542	---	1,050	---	43,850	---	43,850	---	---	3,331	293	58,066	---	---	---	---	58,066
Twin Valley	154,156	491	2,635	18,842	377,453	---	396,295	58,183	958	4,097	87,546	704,361	---	---	24,674	51,211	780,246
Two Harbors	2,177,955	179,368	81,285	690,089	2,263,128	172,894	3,126,111	694,612	7,158	49,004	74,951	6,390,444	1,937,296	45,410	697,710	673,127	9,743,987
Tyler	309,590	---	5,566	29,054	488,837	---	517,891	103,601	2,184	9,036	63,474	1,011,342	360,335	24,567	---	138,869	1,535,113
Ulen	175,885	6,152	1,810	---	158,074	4,358	162,432	49,975	---	1,091	74,455	471,800	---	---	---	---	471,800
Underwood	125,041	1,384	2,143	---	108,313	817	109,130	2,390	283	2,300	850	243,521	---	545	25,000	---	269,066
Upsala	236,913	---	670	1,404	98,351	1,803	101,558	99,940	92	21,507	37,299	497,979	678,000	529	---	3,270	1,179,778
Urbank	13,788	---	1,448	---	7,984	194	8,178	---	---	---	16,844	40,258	---	---	---	---	40,258
Utica	71,150	3,804	3,212	---	41,049	---	41,049	985	---	350	9,134	129,684	---	---	---	---	129,684
Vadnais Heights	4,988,713	388,125	724,226	110,619	202,616	30,855	344,090	1,201,139	25,641	507,959	347,846	8,527,739	---	38,214	500,000	---	9,065,953
Vergas	214,682	25,707	30,911	---	74,525	1,976	76,501	39,390	---	808	49,708	437,707	965,006	---	40,000	6,000	1,448,713

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Table 16

Classification of Revenues for All Governmental Funds

For the Year Ended December 31, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Vermillion	202,098	---	4,241	---	20,488	---	20,488	25	229	10,991	13,431	251,503	---	---	---	---	251,503
Verndale	166,163	---	3,901	2,156,300	361,003	---	2,517,303	122,410	3,668	2,532	19,392	2,835,369	401,280	---	17,226	---	3,253,875
Vernon Center	251,119	5	541	---	114,745	---	114,745	26,476	20	8,096	15,691	416,693	---	---	---	---	416,693
Vesta	193,034	262	3,325	128,437	88,328	---	216,765	18,711	---	2,310	3,048	437,455	---	600	---	---	438,055
Victoria	6,000,532	442,810	662,186	---	163,600	6,820	170,420	1,810,201	10,736	394,636	89,129	9,580,650	---	---	---	2,100,574	11,681,224
Viking	22,112	---	5	---	36,223	---	36,223	11,260	---	362	21,163	91,125	---	---	---	61	91,186
Villard	110,971	719	3,155	---	59,864	---	59,864	72,719	---	1,185	26,746	275,359	---	---	22,275	32,000	329,634
Vining	13,886	---	3,150	---	11,100	---	11,100	20,478	---	18,390	2,039	69,043	---	---	---	---	69,043
Virginia	6,115,512	47,728	114,965	744,268	9,379,981	918,844	11,043,093	3,289,445	75,944	461,077	105,989	21,253,753	1,681,025	20,889	---	377,002	23,332,669
Wabasha	1,908,447	222,684	48,478	101,609	695,280	334,483	1,131,372	656,116	16,518	37,058	128,797	4,149,470	500,000	---	55,000	617,647	5,322,117
Wabasso	502,947	7,409	3,855	---	284,770	---	284,770	246,700	33	22,274	120,147	1,188,135	63,871	9,000	28,500	104,948	1,394,454
Waconia	8,751,033	363,721	694,288	---	250,630	25,750	276,380	2,711,938	42,508	301,413	273,532	13,414,813	2,257,119	525,500	417,966	2,156,006	18,771,404
Wadena	941,288	147,647	27,334	680,152	1,758,338	---	2,438,490	324,364	20,860	186,115	550,604	4,636,702	841,000	2,604	1,381,637	333,233	7,195,176
Wahkon	251,263	---	3,001	---	164	---	164	21,709	464	1,597	32,907	311,105	---	4,252	100,000	---	415,357
Waite Park**	9,589,626	645,755	152,318	---	436,052	30,252	466,304	188,200	67,459	369,947	305,230	11,784,839	---	12,560	---	898,470	12,695,869
Waldorf	119,931	2,153	285	---	72,212	1,960	74,172	21,180	---	562	12,394	230,677	1,576,000	300	200,000	7,840	2,014,817
Walker	2,039,541	197,437	19,105	247,997	153,851	2,896	404,744	217,733	5,749	31,483	35,451	2,951,243	---	---	419,461	239,444	3,610,148
Walnut Grove	235,186	70,514	485	---	304,053	15,643	319,696	107,465	227	20,595	94,865	849,033	---	10,000	---	40,806	899,839
Walters	33,905	---	625	---	30,317	18,338	48,655	40,163	---	165	1,327	124,840	---	---	---	13,443	138,283
Waltham	36,733	2,554	1,446	---	34,479	---	34,479	---	---	1,361	3,805	80,378	---	---	---	---	80,378
Wanamingo	816,980	108,330	45,023	---	594,627	---	594,627	87,183	3,071	15,076	71,038	1,741,328	---	---	---	79,054	1,820,382
Wanda	39,301	---	1,635	---	37,648	181	37,829	8,420	---	734	25,280	113,199	---	4,500	---	---	117,699
Warba	72,264	---	---	2,019	19,962	---	21,981	1,197	---	2,070	4,400	101,912	---	15,050	---	36,934	153,896
Warren**	631,497	218,623	17,644	---	989,913	---	989,913	250,738	1,458	52,845	170,424	2,333,142	651,000	---	70,745	306,294	3,361,181
Warroad	888,850	46,200	35,642	272,232	961,305	31,298	1,264,835	1,339,090	16,523	482,535	1,020,028	5,093,703	---	---	355,000	246,585	5,695,288
Waseca	4,783,550	99,867	278,094	1,222,942	4,301,655	101,702	5,626,299	373,368	43,336	58,204	279,181	11,541,899	---	5,952	578,118	2,505,157	14,631,126
Watertown	2,646,515	43,860	177,715	71,355	390,614	21,811	483,780	328,700	8,414	52,321	77,737	3,819,042	---	1,587	1,123,066	1,437,231	6,380,926
Waterville	813,313	56,938	15,850	15,333	562,001	24,954	602,288	162,018	8,062	13,926	69,218	1,741,613	439,000	---	---	113,733	2,294,346
Watkins	544,442	69,077	8,210	---	319,558	---	319,558	345,244	1,034	12,269	148,020	1,447,854	4,074,488	500	---	4,045,331	9,568,173
Watson	81,925	---	1,960	---	66,192	---	66,192	14,610	---	2,256	2,031	168,974	---	9,500	---	---	178,474

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Waubun	134,067	---	---	---	186,354	---	186,354	13,662	---	1,190	108,512	443,785	380,000	---	---	---	823,785
Waverly	879,474	163,045	121,322	2,320	204,860	3,579	210,759	101,238	4,213	21,098	24,472	1,525,621	---	---	---	299,647	1,825,268
Wayzata	8,205,924	247,013	676,426	---	469,223	80,000	549,223	1,409,894	77,810	529,450	492,696	12,188,436	2,104,464	14,787	678,012	1,505,932	16,491,631
Welcome	601,999	42,548	6,178	340,300	247,631	---	587,931	41,393	1,919	48,181	28,993	1,359,142	1,423,792	10,000	741,313	---	3,534,247
Wells	1,224,501	144,224	20,776	---	1,164,184	103,501	1,267,685	417,515	9,750	30,789	160,951	3,276,191	---	7,500	99,996	---	3,383,687
Wendell	85,967	---	469	2,500	38,020	---	40,520	10,765	353	164	61,719	199,957	---	---	---	---	199,957
West Concord	520,555	121,102	4,083	---	332,245	19,833	352,078	139,202	5,909	8,345	18,045	1,169,319	---	6,364	---	---	1,175,683
West Saint Paul	16,801,669	1,136,441	674,183	1,130,101	3,408,507	1,862,688	6,401,296	900,480	118,187	741,916	407,009	27,181,181	5,636,029	9,971	650,000	98,535	33,575,716
West Union	11,980	---	1,000	---	13,703	---	13,703	324	---	---	---	27,007	---	---	---	---	27,007
Westbrook	407,670	16,657	4,290	---	305,428	13,965	319,393	71,950	4,392	11,932	37,012	873,296	---	---	57,500	11,250	942,046
Westport	2,482	5,853	495	---	8,088	---	8,088	---	---	135	95	17,148	---	---	---	---	17,148
Whalan	29,122	---	125	---	4,811	---	4,811	---	---	3	6,274	40,335	---	---	---	---	40,335
Wheaton	730,737	---	5,180	---	655,448	---	655,448	126,243	2,500	3,436	114,393	1,637,937	474,504	---	---	---	2,112,441
White Bear Lake	7,159,839	1,448,465	892,276	198,866	3,017,814	194,662	3,411,342	2,821,115	87,063	871,694	816,648	17,508,442	2,089,335	42,430	1,150,000	3,969,617	24,759,824
Wilder	35,132	---	330	---	15,037	---	15,037	137	90	37	153	50,916	---	---	---	---	50,916
Willernie	267,009	---	8,946	---	81,707	---	81,707	15,455	2,492	791	3,742	380,142	---	---	---	---	380,142
Williams	98,950	---	1,525	---	69,147	---	69,147	7,937	---	854	2,601	181,014	---	---	---	18,547	199,561
Willmar	6,347,807	1,405,781	575,292	45,821	6,437,891	281,163	6,764,875	5,280,113	151,035	1,756,970	2,650,483	24,932,356	4,740,000	117,163	850,000	4,507,872	35,147,391
Willow River	92,311	3,714	2,625	78,948	68,948	---	147,896	12,158	---	4,665	30,103	293,472	---	36,300	---	---	329,772
Wilmont	134,253	---	1,505	---	114,019	---	114,019	46,587	67	194	14,777	311,402	---	---	---	---	311,402
Wilton	29,414	---	5,628	---	17,810	---	17,810	---	---	55	---	52,907	---	---	---	---	52,907
Windom	2,561,465	165,320	73,446	500,258	1,695,704	20,027	2,215,989	1,146,098	17,854	81,212	329,218	6,590,602	---	---	444,840	561,258	7,596,700
Winger	82,164	643	3,590	---	60,090	3,378	63,468	14,691	---	2,951	41,569	209,076	---	---	30,000	---	239,076
Winnebago	726,163	62,966	11,221	126,381	594,135	40,859	761,375	250,507	4,927	28,140	79,727	1,925,026	---	9,118	132,686	---	2,066,830
Winona	9,427,705	12,664	203,249	78,450	10,463,030	53,260	10,594,740	1,468,045	180,579	609,271	496,346	22,992,599	---	210,000	617,273	555,892	24,375,764
Winsted	1,456,493	18,717	33,134	872,006	803,454	3,286	1,678,746	324,396	11,280	69,471	94,148	3,686,385	---	---	21,000	589,467	4,296,852
Winthrop	765,623	52,766	32,544	---	508,295	13,303	521,598	233,025	4,847	46,523	323,284	1,980,210	---	---	---	344,413	2,324,623
Winton	77,517	35,135	1,265	---	29,195	20,000	49,195	5,316	---	3	363	168,794	---	---	---	---	168,794
Wolf Lake	15,921	---	12	---	22,209	968	23,177	69,249	---	579	101,007	209,945	---	100	---	3,300	213,345
Wolverton	39,441	---	107	---	33,798	---	33,798	7,525	305	861	3,229	85,266	---	---	---	---	85,266

[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, 2019

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Wood Lake	175,907	---	2,680	---	131,326	---	131,326	57,189	403	1,721	25,261	394,487	---	---	---	---	394,487
Woodbury	35,827,427	12,303,029	5,108,221	506,859	5,568,875	552,233	6,627,967	6,253,554	561,118	6,050,925	994,612	73,726,853	1,579,564	11,690	5,356,004	3,239,862	83,913,973
Woodland	382,039	---	93,539	---	---	2,780	2,780	7,600	1,150	2,132	243	489,483	---	---	---	94,909	584,392
Woodstock	38,404	7,420	1,325	---	35,720	---	35,720	52,626	233	403	27	136,158	---	---	---	---	136,158
Worthington	4,609,431	556,248	303,957	613,928	3,792,403	17,356	4,423,687	865,566	62,108	1,314,133	362,343	12,497,473	9,855,227	62,861	1,600,643	3,045,830	27,062,034
Wrenshall	107,979	---	3,743	---	62,729	---	62,729	37,878	---	5,375	10,973	228,677	---	---	75	149,990	378,742
Wright	34,984	---	2,200	---	20,960	---	20,960	152,848	---	241	12,849	224,082	---	---	---	2,821	226,903
Wykoff	183,707	27,288	1,876	---	156,299	---	156,299	37,413	667	6,603	50,918	464,771	---	---	---	66,116	530,887
Wyoming	4,208,036	680,085	311,577	2,060	2,037,298	---	2,039,358	58,987	20,907	143,201	176,224	7,638,375	---	53,601	---	1,048,332	8,740,308
Zemple	14,909	---	30	---	4,464	---	4,464	---	---	129	5,000	24,532	---	---	---	---	24,532
Zimmerman	1,752,881	76,171	204,403	---	818,093	34,254	852,347	176,547	21,331	75,090	12,797	3,171,567	---	15,691	50,000	646,376	3,883,634
Zumbro Falls	117,240	---	8,532	2,477	63,600	---	66,077	225,205	62	2,228	10,759	430,103	---	---	---	---	430,103
Zumbrota	1,948,637	127,724	135,213	---	683,878	196,375	880,253	262,810	36,374	44,861	444,600	3,880,472	---	---	---	3,060,534	6,941,006
State Total	**$3,176,772,977**	**$250,799,742**	**$240,562,787**	**$154,688,120**	**$1,169,888,000**	**$137,709,216**	**$1,462,285,336**	**$660,919,248**	**$32,389,088**	**$191,700,237**	**$226,424,314**	**$6,241,853,729**	**$1,020,858,305**	**$22,736,919**	**$264,930,442**	**$861,830,193**	**$8,412,209,588**

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Ada	1,651	330,077	536,398	354,257	436,616	105,071	170,847	1,933,266	271,606	125,000	18,274	2,348,146	---	---	64,000	2,412,146
Adams	797	166,092	164,618	53,703	114,719	---	61,059	560,191	24,062	225,000	53,873	863,126	---	34,000	---	897,126
Adrian	1,258	160,374	277,597	195,238	236,156	32,327	17,292	918,984	453,468	241,208	45,902	1,659,562	---	9,574	128,644	1,797,780
Afton	3,009	562,852	619,933	250,000	21,405	---	12,620	1,466,810	695,096	626,000	215,605	3,003,511	---	---	---	3,003,511
Aitkin	2,102	418,528	1,073,050	494,658	120,206	317,006	166,863	2,590,311	2,656,720	537,352	82,737	5,867,120	---	---	602,420	6,469,540
Akeley	457	96,659	96,072	85,404	270	48,871	1,500	328,776	---	---	---	328,776	---	---	---	328,776
Albany	2,716	298,897	754,459	422,929	76,114	94,302	---	1,646,701	2,254,775	606,000	135,825	4,643,301	24,999	---	2,212,861	6,881,161
Albert Lea	18,132	2,152,625	6,481,734	3,170,733	3,424,416	409,751	334,583	15,973,842	11,586,282	2,810,156	604,575	30,974,855	---	10,000	2,055,268	33,040,123
Alberta	111	30,873	3,760	27,227	---	---	14,290	76,150	---	---	---	76,150	---	15,279	---	91,429
Albertville	7,519	753,403	1,557,191	437,365	748,116	216,354	---	3,712,429	3,380,525	939,000	165,017	8,196,971	---	---	151,390	8,348,361
Alden	621	182,764	46,188	106,688	33,738	---	5,929	375,307	198,581	34,004	26,386	634,278	---	---	1,015	635,293
Aldrich	42	4,731	3,453	8,987	8,865	---	60	26,096	15,059	---	---	41,155	---	---	---	41,155
Alexandria	14,156	2,343,199	4,309,310	1,593,221	1,395,887	1,494,791	811,929	11,948,337	3,108,258	2,944,592	649,627	18,650,814	---	---	874,973	19,525,787
Alpha	109	40,713	22,119	24,276	3,250	---	9,224	99,582	3,465	---	---	103,047	---	---	17,300	120,347
Altura	463	133,343	97,390	55,945	5,844	---	2,171	294,693	654	---	---	295,347	---	---	58,513	353,860
Alvarado	363	207,650	25,158	12,352	10,301	125,897	3,323	384,681	137,359	70,924	18,332	611,296	---	---	---	611,296
Amboy	503	107,653	179,708	126,127	5,584	---	3,589	422,661	73,391	---	---	496,052	---	29,300	44,043	569,395
Andover	32,882	2,464,549	5,096,029	6,227,241	2,371,437	191,468	250,630	16,601,354	16,389,691	1,444,000	569,864	35,004,909	---	58,110	463,639	35,526,658
Annandale	3,468	426,396	1,000,696	414,702	135,436	22,636	12,255	2,012,121	1,003,531	843,000	215,979	4,074,631	---	211,000	856,683	5,142,314
Anoka	18,728	2,034,097	6,308,705	1,446,891	2,237,915	844,579	67,160	12,939,347	8,532,730	680,000	251,363	22,403,440	---	---	1,317,000	23,720,440
Apple Valley	54,400	5,630,301	13,294,523	5,017,264	5,858,580	1,341,955	8,955	31,151,578	12,696,772	1,180,000	275,965	45,304,315	---	19,780	4,678,470	50,002,565
Appleton	1,355	439,238	657,450	458,505	378,070	231,650	97,630	2,262,543	267,688	741,223	143,947	3,415,401	---	---	20,000	3,435,401
Arco	75	33,539	19,820	26,240	---	500	---	80,099	163,915	---	---	244,014	---	---	9,000	253,014
Arden Hills	10,008	962,122	2,399,296	632,531	816,649	396,205	---	5,206,803	1,451,858	---	---	6,658,661	---	---	780,000	7,438,661
Argyle	647	149,409	74,022	205,334	27,878	44,973	---	501,616	55,119	82,935	83,004	722,674	---	---	---	722,674
Arlington	2,214	468,299	832,989	345,801	182,156	66,245	8,785	1,904,275	1,454,488	803,670	169,621	4,332,054	23,000	---	507,833	4,862,887
Ashby	446	82,211	173,144	39,371	13,774	17,359	1,631	327,490	85,734	69,744	31,755	514,723	---	---	41,278	556,001
Askov	348	107,412	63,333	44,292	39,910	---	---	254,947	5,022	20,106	1,762	281,837	---	4,953	---	286,790
Atwater	1,131	206,707	268,984	138,761	69,524	349	2,885	687,210	679,667	17,703	934	1,385,514	---	---	395,000	1,780,514
Audubon	528	276,716	195,964	6,396	8,203	3,633	40,147	531,059	209,845	96,222	16,957	854,083	---	---	30,625	884,708

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Aurora	1,659	470,115	481,266	645,532	184,538	31,556	7,099	1,820,106	661,680	126,773	124,099	2,732,658	---	---	427,405	3,160,063
Austin	25,679	1,972,993	6,954,107	3,581,472	4,413,556	307,261	115,932	17,345,321	10,261,519	35,000	290,437	27,932,277	---	1,000,000	229,000	29,161,277
Avoca	136	44,198	5,233	26,441	10,923	---	---	86,795	19,000	---	---	105,795	---	40,000	---	145,795
Avon	1,650	416,905	593,550	165,439	93,880	79,282	---	1,349,056	503,975	1,845,907	146,695	3,845,633	---	---	105,845	3,951,478
Babbitt	1,445	557,341	872,129	360,745	434,222	4,202	19,036	2,247,675	145,666	262,854	54,754	2,710,949	---	---	441,371	3,152,320
Backus	252	71,312	142,588	72,169	4,470	59,250	49,717	399,506	28,508	9,159	21,601	458,774	---	---	23,209	481,983
Badger	358	111,323	46,432	53,840	2,260	11,475	2,101	227,431	19,060	32,294	17,023	295,808	---	---	10,000	305,808
Bagley	1,422	293,167	381,546	302,049	72,562	106,523	30,408	1,186,255	1,044,650	156,000	16,357	2,403,262	---	---	---	2,403,262
Balaton	633	116,972	203,013	236,755	68,337	106,383	2,229	733,689	316,105	330,010	65,727	1,445,531	526,978	---	79,800	2,052,309
Barnesville	2,670	694,604	815,053	311,052	408,676	1,088,907	---	3,318,292	394,657	254,860	69,580	4,037,389	---	---	---	4,037,389
Barnum	601	170,006	41,199	71,578	27,602	---	13,711	324,096	130,209	16,728	6,186	477,219	---	---	19,125	496,344
Barrett	411	128,366	57,541	69,348	21,025	---	56,219	332,499	321,334	12,046	13,033	678,912	---	6,000	310	685,222
Barry	13	4,248	1,015	5,797	250	---	---	11,310	---	---	---	11,310	---	---	---	11,310
Battle Lake	935	186,253	312,062	188,785	73,962	110,333	16,122	887,517	159,618	13,000	156	1,060,291	---	24,126	55,545	1,139,962
Baudette	1,100	192,675	315,756	324,530	183,846	248,944	234,023	1,499,774	171,397	15,000	7,950	1,694,121	---	3,562	25,000	1,722,683
Baxter	8,555	1,672,025	2,502,985	3,900,813	861,822	1,347,810	48,369	10,333,824	11,343,849	2,485,667	630,726	24,794,066	---	306,170	4,164,341	29,264,577
Bayport	3,808	844,726	1,377,093	397,396	460,351	76,946	1,863	3,158,375	2,556,919	125,000	45,163	5,885,457	---	---	---	5,885,457
Beardsley	216	77,808	40,996	19,493	653	---	377	139,327	157,823	11,658	2,137	310,945	---	---	---	310,945
Beaver Bay	182	220,840	15,991	77,916	3,349	---	261	318,357	846	---	---	319,203	---	---	---	319,203
Beaver Creek	280	67,120	41,329	80,709	2,283	---	---	191,441	12,450	20,347	1,131	225,369	---	---	11,075	236,444
Becker	4,874	1,385,452	1,461,027	1,102,430	3,580,149	101,874	---	7,630,932	4,928,266	335,000	49,814	12,944,012	---	---	1,066,729	14,010,741
Bejou	93	21,875	573	8,361	527	---	5,555	36,891	---	3,703	6,118	46,712	---	---	---	46,712
Belgrade	768	144,887	336,454	107,636	9,419	4,033	4,480	606,909	64,091	176,500	44,042	891,542	---	---	28,642	920,184
Belle Plaine	7,250	783,706	2,375,425	904,700	302,395	94,183	16,284	4,476,693	8,516,337	1,439,427	450,495	14,882,952	---	---	2,563,607	17,446,559
Bellechester	170	17,969	10,665	16,065	2,261	---	14,418	61,378	---	42,000	6,150	109,528	---	---	---	109,528
Bellingham	151	67,774	41,755	13,140	4,954	---	19,290	146,913	30,195	---	---	177,108	---	---	---	177,108
Beltrami	96	24,478	34,436	22,618	3,530	---	3,510	88,572	5,001	---	---	93,573	---	---	---	93,573
Belview	360	112,085	35,855	93,970	15,892	---	---	257,802	48,678	11,492	688	318,660	---	---	---	318,660
Bemidji	16,318	2,351,458	6,250,869	2,326,498	1,860,190	555,175	19,018	13,363,208	6,231,384	1,256,111	213,087	21,063,790	---	727,130	842,720	22,633,640
Bena	125	44,796	2,800	1,375	---	---	---	48,971	---	---	---	48,971	---	---	---	48,971

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Benson	3,158	380,638	1,208,045	716,557	710,564	509,955	115,362	3,641,121	900,372	238,312	59,260	4,839,065	---	70,576	566,185	5,475,826
Bertha	492	237,911	87,293	42,824	11,098	8,850	---	387,976	3,500	---	---	391,476	---	---	9,322	400,798
Bethel	514	109,640	72,805	145,367	2,759	---	9,285	339,856	191,235	80,000	11,953	623,044	---	---	28,400	651,444
Big Falls	205	93,687	16,286	73,103	42,053	16,420	3,215	244,764	75,096	---	---	319,860	---	---	4,445	324,305
Big Lake	11,551	849,967	2,384,415	660,272	670,438	321,103	1,786	4,887,981	1,735,475	4,501,878	441,875	11,567,209	---	---	5,392,580	16,959,789
Bigelow	232	38,265	43,949	21,538	1,747	---	23,387	128,886	32,928	---	---	161,814	---	30,000	---	191,814
Bigfork	437	130,617	135,853	168,741	8,155	8,057	19,616	471,039	261,170	---	---	732,209	---	---	38,456	770,665
Bingham Lake	126	34,950	6,972	14,177	20,389	304	1,746	78,538	---	---	---	78,538	---	49,879	---	128,417
Birchwood	874	221,428	88,611	103,637	34,540	---	13,132	461,348	338,889	---	---	800,237	---	---	---	800,237
Bird Island	987	207,398	258,882	146,438	73,183	90,460	4,838	781,199	971,438	214,187	65,144	2,031,968	---	57,144	114,303	2,203,415
Biscay	103	24,774	---	7,412	11,022	---	---	43,208	---	---	---	43,208	---	---	---	43,208
Biwabik	981	773,521	400,827	392,206	89,486	542	---	1,656,582	684,767	10,638,000	170,772	13,150,121	---	218,252	361,949	13,730,322
Blackduck	837	146,674	277,739	136,286	64,226	23,425	6,019	654,369	60,474	57,335	15,623	787,801	13,281	---	36,000	837,082
Blaine	67,939	6,577,334	16,980,218	7,638,127	1,447,497	1,073,994	69,727	33,786,897	22,803,216	3,442,434	924,885	60,957,432	---	250,000	2,200,000	63,407,432
Blomkest	149	27,710	62,443	18,602	17,738	---	9,407	135,900	118,215	35,147	14,748	304,010	---	---	13,444	317,454
Blooming Prairie	1,999	319,580	539,456	293,054	227,752	5,236	10,396	1,395,474	917,078	135,000	87,730	2,535,282	---	34,000	125,345	2,694,627
Bloomington	90,271	8,266,812	36,065,508	12,575,660	10,938,569	40,019,451	8,928,792	116,794,792	23,146,386	8,825,000	2,018,802	150,784,980	---	1,449,630	19,227,307	171,461,917
Blue Earth	3,180	627,420	846,929	1,082,099	433,479	500,903	225,795	3,716,625	2,588,385	1,171,254	503,928	7,980,192	---	50,000	301,543	8,331,735
Bluffton	215	34,377	26,510	52,743	12,225	---	---	125,855	---	---	---	125,855	---	142,002	17,000	284,857
Bock	110	20,724	---	8,463	718	---	1,274	31,179	280	---	---	31,459	---	---	---	31,459
Borup	101	18,981	6,327	10,672	5,179	---	234	41,393	102,950	---	---	144,343	---	---	---	144,343
Bovey	795	148,400	283,523	255,005	52,922	72,804	34,025	846,679	635	153,003	38,814	1,039,131	---	---	12,553	1,051,684
Bowlus	287	42,864	82,163	41,261	14,583	2,928	---	183,799	97,503	---	---	281,302	---	---	27,164	308,466
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	154	95,150	50,598	30,017	3,724	60,000	39,318	278,807	119,019	---	---	397,826	---	---	---	397,826
Braham	1,827	397,190	596,715	347,529	14,423	62,954	---	1,418,811	618,020	205,362	82,718	2,324,911	---	---	99,956	2,424,867
Brainerd	13,755	2,344,184	5,404,933	1,433,570	1,261,037	2,093,777	2,182,675	14,720,176	7,427,909	1,666,230	200,609	24,014,924	---	130,161	1,179,957	25,325,042
Brandon	492	160,129	32,146	61,224	3,000	45,720	---	302,219	302,798	147,342	45,043	797,402	4,000	---	14,592	815,994
Breckenridge	3,292	418,517	1,009,283	803,043	351,724	400,575	23,546	3,006,688	496,377	255,000	83,290	3,841,355	---	178,409	502,619	4,522,383
Breezy Point	2,500	441,816	880,551	575,063	9,574	215,111	29,099	2,151,214	422,873	225,000	26,650	2,825,737	---	---	208,310	3,034,047

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Brewster	479	101,489	111,071	61,716	8,535	1,263	54,725	338,799	42,501	75,000	17,213	473,513	---	---	---	473,513
Bricelyn	343	82,978	46,903	175,388	10,337	---	1,632	317,238	1,217	10,000	6,205	334,660	---	40,000	16,000	390,660
Brook Park	126	45,206	34,016	4,809	---	---	---	84,031	---	---	---	84,031	---	---	---	84,031
Brooklyn Center	32,722	4,252,602	12,004,521	2,491,449	3,182,921	1,960,093	181,159	24,072,745	13,352,312	3,677,497	779,164	41,881,718	---	---	3,726,129	45,607,847
Brooklyn Park	82,444	6,068,754	31,288,531	9,466,066	10,838,210	18,763,796	---	76,425,357	14,944,286	3,770,000	1,444,661	96,584,304	---	1,482,655	10,899,378	108,966,337
Brooks	136	21,094	4,021	4,725	3,552	9,177	7,947	50,516	---	---	---	50,516	---	---	---	50,516
Brookston [1]	123	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Brooten	748	128,469	161,186	142,072	24,457	---	6,537	462,721	2,047,062	60,000	57,893	2,627,676	---	---	120,560	2,748,236
Browerville	784	82,408	153,080	265,536	15,925	---	---	516,949	682,436	118,464	78,088	1,395,937	---	---	---	1,395,937
Browns Valley	557	171,722	442,053	136,323	113,127	1,848	---	865,073	58,002	---	---	923,075	---	---	48,002	971,077
Brownsdale	682	100,606	96,863	59,619	55,250	---	---	312,338	153,729	106,715	22,107	594,889	---	---	---	594,889
Brownsville	487	41,859	36,717	101,378	29,188	34,418	1,995	245,555	16,017	94,494	9,232	365,298	---	---	---	365,298
Brownton	711	254,974	283,189	313,703	45,904	80	70,666	968,516	1,317,476	769,315	140,141	3,195,448	---	9,500	83,650	3,288,598
Bruno	98	22,477	34,121	8,106	1,090	---	5,421	71,215	---	---	---	71,215	---	---	---	71,215
Buckman	299	25,540	---	24,167	8,587	3,420	---	61,714	---	---	---	61,714	---	---	---	61,714
Buffalo	16,558	1,659,318	3,554,221	1,448,039	1,970,258	173,874	1,240,870	10,046,580	5,512,659	5,907,630	989,822	22,456,691	3,092,990	---	1,745,778	27,295,459
Buffalo Lake	671	213,452	246,870	72,774	37,859	693,636	---	1,264,591	954,585	200,185	285,679	2,705,040	---	51,776	321,409	3,078,225
Buhl	966	429,203	106,893	279,915	102,946	54,797	1,380	975,134	68,633	20,425	2,830	1,067,022	---	4,000	49,007	1,120,029
Burnsville	62,785	5,776,232	23,174,816	4,362,519	4,286,823	1,147,316	1,264,396	40,012,102	14,691,153	3,820,163	1,184,632	59,708,050	525,000	885,000	3,013,871	64,131,921
Burtrum	137	18,036	9,527	24,054	19,014	---	---	70,631	13,886	---	---	84,517	---	---	---	84,517
Butterfield	566	84,474	48,993	112,444	15,920	5,153	1,103	268,087	132,541	15,000	7,965	423,593	---	---	1,309	424,902
Byron	5,945	368,339	700,049	638,551	312,931	136,452	---	2,156,322	674,091	767,148	280,477	3,878,038	---	---	449,988	4,328,026
Caledonia	2,837	313,449	1,176,702	605,713	319,787	162,417	---	2,578,068	541,105	160,059	63,953	3,343,185	---	---	291,569	3,634,754
Callaway	229	67,676	157,967	57,320	73,265	---	10,464	366,692	37,071	---	---	403,763	---	235,960	62,000	701,723
Calumet	346	138,780	36,803	227,513	50,274	---	100	453,470	294,563	25,950	3,988	777,971	---	---	3,985	781,956
Cambridge	9,249	1,289,368	2,775,644	1,781,219	394,415	1,341,255	148,698	7,730,599	1,895,754	2,719,362	300,887	12,646,602	---	100,000	1,624,432	14,371,034
Campbell	138	23,425	25,607	26,978	14,123	---	1,152	91,285	7,655	---	---	98,940	---	---	---	98,940
Canby	1,715	456,863	294,871	338,232	228,576	818,608	130,292	2,267,442	470,738	182,950	184,924	3,106,054	---	---	---	3,106,054
Cannon Falls	4,094	885,289	1,403,555	640,187	972,936	104,616	---	4,006,583	144,247	641,025	186,157	4,978,012	---	25,550	118,375	5,121,937
Canton	346	91,080	46,929	128,451	11,138	1,097	---	278,695	---	4,005	1,151	283,851	---	---	---	283,851

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Carlos	494	77,836	77,012	46,846	16,034	---	---	217,728	78,884	98,898	6,415	401,925	---	1,296	6,634	409,855
Carlton	971	226,208	538,871	195,042	93,034	28,869	30,628	1,112,652	258,436	30,000	39,583	1,440,671	---	---	---	1,440,671
Carver	4,990	788,531	871,295	690,311	60,669	500	129,046	2,540,352	7,174,180	529,561	483,396	10,727,489	---	21,290	380,623	11,129,402
Cass Lake	763	185,251	346,296	138,501	40,363	9,754	31,397	751,562	748,684	---	---	1,500,246	---	641,524	300,000	2,441,770
Cedar Mills	45	14,961	382	1,335	---	---	---	16,678	---	---	---	16,678	4,997	28,000	---	49,675
Center City	640	113,572	150,344	134,465	13,522	12,250	---	424,153	380,455	47,000	36,654	888,262	---	---	2,780	891,042
Centerville	4,050	528,834	1,344,351	295,656	168,596	16,235	39,784	2,393,456	130,817	926,179	102,011	3,552,463	---	---	261,250	3,813,713
Ceylon	335	87,825	50,581	84,600	8,496	---	46,504	278,006	---	---	---	278,006	---	---	---	278,006
Champlin	24,231	1,640,475	5,199,861	3,685,200	1,364,469	385,585	19,245	12,294,835	9,474,244	395,000	82,880	22,246,959	---	---	5,011,397	27,258,356
Chandler	252	50,675	34,901	72,588	19,955	9,569	---	187,688	23,013	---	---	210,701	---	---	20,598	231,299
Chanhassen	26,278	2,916,346	3,802,544	6,041,417	2,711,245	570	2,190	15,474,312	6,568,983	720,000	157,312	22,920,607	---	9,453	846,459	23,776,519
Chaska	27,692	5,423,746	6,969,207	5,650,764	2,368,078	1,590,071	49,325	22,051,191	20,187,457	3,323,855	2,037,107	47,599,610	1,360,000	2,498,136	7,584,250	59,041,996
Chatfield	2,915	630,757	1,096,041	479,443	705,872	1,046,547	---	3,958,660	2,680,751	452,681	262,272	7,354,364	221,930	508,550	867,903	8,952,747
Chickamaw Beach	113	12,389	8,706	14,116	200	---	---	35,411	---	---	---	35,411	---	---	---	35,411
Chisago City	5,501	428,074	914,751	384,864	603,428	152,162	871	2,484,150	1,114,769	590,000	169,823	4,358,742	---	122,847	450,893	4,932,482
Chisholm	4,925	1,093,145	1,857,071	939,841	551,207	160,022	130,279	4,731,565	2,284,297	136,378	14,242	7,166,482	---	---	---	7,166,482
Chokio	394	70,988	14,897	89,265	18,364	2,227	2,132	197,873	85,113	45,000	7,145	335,131	---	5,760	---	340,891
Circle Pines	5,061	593,513	1,400,797	251,406	420,603	10,645	55,559	2,732,523	615,157	1,650,000	349,300	5,346,980	---	---	571,190	5,918,170
Clara City	1,304	336,720	321,044	314,078	186,733	75,894	---	1,234,469	1,169,860	612,811	236,176	3,253,316	---	67,870	757,667	4,078,853
Claremont	535	148,770	157,186	68,444	17,780	9,845	---	402,025	88,653	65,000	27,429	583,107	---	68,644	10,793	662,544
Clarissa	661	168,103	53,300	153,134	15,158	15,696	2,722	408,113	885,539	---	134,892	1,428,544	2,987,000	---	---	4,415,544
Clarkfield	811	330,775	173,858	216,537	146,206	13,589	46,209	927,174	525,232	125,000	55,173	1,632,579	---	45,136	62,750	1,740,465
Clarks Grove	674	195,548	32,839	82,475	32,780	---	---	343,642	302,087	24,153	2,232	672,114	---	---	1,000	673,114
Clear Lake	629	135,052	230,900	119,022	41,199	---	---	526,173	116,986	18,559	2,366	664,084	---	30,000	27,460	721,544
Clearbrook**	518	145,073	197,061	57,414	224,248	---	---	623,796	76,250	21,869	12,321	734,236	---	---	---	734,236
Clearwater	1,817	532,538	457,018	590,682	111,113	41,206	---	1,732,557	815,723	130,000	49,605	2,727,885	---	---	76,696	2,804,581
Clements	139	49,506	39,430	31,050	1,069	---	9,100	130,155	35,933	9,483	1,734	177,305	---	---	---	177,305
Cleveland	748	105,016	240,851	111,471	17,266	4,674	---	479,278	194,184	60,837	26,764	761,063	---	---	86,925	847,988
Climax	264	45,084	42,764	43,419	20,238	438	---	151,943	35,615	10,464	2,279	200,301	---	---	---	200,301
Clinton	417	131,379	61,409	92,072	659	193,954	4,726	484,199	176	16,551	807	501,733	---	---	---	501,733

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Clitherall	113	20,840	746	10,229	200	---	2,626	34,641	---	---	---	34,641	---	---	---	34,641
Clontarf	147	27,399	13,194	16,568	---	---	1,271	58,432	---	28,255	2,927	89,614	---	10,000	6,053	105,667
Cloquet	12,374	1,453,621	3,083,383	1,746,823	1,555,427	296,928	---	8,136,182	4,642,065	1,305,000	310,565	14,393,812	---	724,538	2,836,859	17,955,209
Coates	169	36,779	180	5,372	27,894	---	---	70,225	---	---	---	70,225	---	---	17,849	88,074
Cobden	30	7,692	1,000	4,413	1,149	---	---	14,254	---	---	---	14,254	---	---	140	14,394
Cohasset	2,739	654,784	276,730	430,848	244,612	93,955	27,212	1,728,141	3,839,132	---	---	5,567,273	---	---	2,626,374	8,193,647
Cokato	2,764	315,976	741,966	563,839	333,058	90,527	984	2,046,350	602,925	205,000	156,453	3,010,728	---	---	700,161	3,710,889
Cold Spring	4,276	343,427	1,591,282	452,511	148,182	186,747	---	2,722,149	401,301	1,003,665	168,388	4,295,503	---	---	522,791	4,818,294
Coleraine	1,946	417,281	413,062	393,292	146,784	297,314	---	1,667,733	7,850	315,417	26,511	2,017,511	---	---	129,521	2,147,032
Cologne	1,929	475,371	344,775	193,012	199,017	---	---	1,212,175	967,823	420,000	175,280	2,775,278	---	---	---	2,775,278
Columbia Heights	21,124	2,218,751	6,701,385	2,099,538	2,968,018	699,736	148,732	14,836,160	1,134,487	1,200,000	606,662	17,777,309	2,030,000	---	1,817,604	21,624,913
Columbus	4,067	833,590	662,318	1,481,492	46,933	1,056,662	28,520	4,109,515	1,215,272	1,045,000	316,669	6,686,456	---	---	828,643	7,515,099
Comfrey	348	130,210	133,156	129,405	45,593	69,056	30,091	537,511	51,612	14,726	22,626	626,475	---	---	33,124	659,599
Comstock	91	31,201	4,860	8,188	2,924	---	---	47,173	---	---	---	47,173	---	---	---	47,173
Conger	135	39,567	8,860	6,937	14,875	---	13,511	83,750	65,991	---	---	149,741	---	---	---	149,741
Cook	545	170,796	439,503	111,496	147,714	2,500	134,103	1,006,112	291,753	24,650	15,446	1,337,961	---	---	246,536	1,584,497
Coon Rapids	63,968	4,598,058	17,671,224	4,522,496	5,439,666	9,592,342	352,794	42,176,580	17,333,492	3,745,000	1,656,333	64,911,405	10,705,023	594,384	3,343,711	79,554,523
Corcoran	5,986	1,235,497	2,233,973	1,393,625	165,212	---	12,668	5,040,975	4,398,188	458,000	220,283	10,117,446	---	---	711,549	10,828,995
Correll	30	14,466	170	11,881	760	---	---	27,277	---	---	---	27,277	---	---	---	27,277
Cosmos	453	159,914	109,066	106,350	26,489	---	46,713	448,532	126,051	18,198	10,357	603,138	---	---	---	603,138
Cottage Grove	37,795	2,885,903	9,290,589	5,053,607	4,673,926	2,435,773	390,311	24,730,109	36,880,470	2,420,000	1,253,185	65,283,764	---	---	4,486,763	69,770,527
Cottonwood	1,236	254,197	241,761	280,140	35,786	57,820	4,059	873,763	474,009	168,000	75,688	1,591,460	---	---	55,000	1,646,460
Courtland	664	71,582	44,030	72,078	4,869	5,000	---	197,559	7,847	---	---	205,406	---	30,000	27,445	262,851
Cromwell	238	125,491	241,912	9,238	17,481	14,969	800	409,891	3,000	27,038	13,065	452,994	---	---	2,001	454,995
Crookston	8,019	1,405,962	3,076,748	922,446	1,855,967	560,112	402,121	8,223,356	1,447,714	65,139	3,435	9,739,644	---	4,046	1,151,438	10,895,128
Crosby	2,344	572,662	1,203,972	632,092	804,337	162,533	34,711	3,410,307	1,802,270	171,360	8,226	5,392,163	---	---	377,302	5,769,465
Crosslake	2,357	675,453	978,043	558,176	377,016	22,879	33,552	2,645,119	2,379,115	335,594	79,571	5,439,399	---	30,578	55,278	5,525,255
Crystal	23,262	2,479,514	7,970,847	1,411,680	2,739,220	802,457	53,443	15,457,161	4,651,350	1,700,000	476,022	22,284,533	---	---	1,556,924	23,841,457
Currie	219	93,364	35,626	56,591	4,273	4,104	1,819	195,777	3,675,960	633,494	36,452	4,541,683	---	33,670	535,915	5,111,268
Cuyuna	341	57,271	141,713	55,506	22,303	---	---	276,793	182,508	9,594	8,314	477,209	---	---	---	477,209

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Cyrus	290	70,830	62,466	45,302	6,084	---	---	184,682	---	4,887	2,046	191,615	---	---	---	191,615
Dakota	300	55,068	49,603	42,933	2,332	---	---	149,936	29,189	---	---	179,125	---	---	---	179,125
Dalton	249	96,765	68,426	29,718	3,907	110,824	5,214	314,854	1,058,799	2,263,550	90,221	3,727,424	---	---	107,592	3,835,016
Danube	458	107,588	161,363	144,944	1,886	60,321	---	476,102	241,115	---	---	717,217	---	---	107,300	824,517
Danvers	95	39,529	39,595	31,038	3,704	---	---	113,866	32,474	---	---	146,340	---	---	---	146,340
Darfur	99	60,732	45,787	15,250	4,733	---	---	126,502	78,830	7,000	6,095	218,427	---	---	10,095	228,522
Darwin	353	38,583	13,223	17,249	15,064	---	22,560	106,679	67,478	---	---	174,157	---	---	---	174,157
Dassel*	1,498	196,298	341,251	296,230	135,517	---	---	969,296	406,178	209,543	41,496	1,626,513	---	---	76,098	1,702,611
Dawson	1,448	299,607	499,645	335,075	278,742	99,442	15,138	1,527,649	322,466	303,476	80,818	2,234,409	---	54,000	17,349	2,305,758
Dayton	6,374	1,139,874	1,624,103	1,118,150	225,860	243,039	123,860	4,474,886	4,515,623	2,754,000	688,408	12,432,917	---	---	1,305,971	13,738,888
De Graff	119	30,981	17,381	14,451	7,669	---	---	70,482	10,868	---	---	81,350	---	---	---	81,350
Deephaven	3,790	827,371	1,688,845	795,007	121,070	---	---	3,432,293	1,844,708	---	53,123	5,330,124	---	---	---	5,330,124
Deer Creek	328	41,113	71,930	31,091	27,853	---	1,326	173,313	19,505	11,000	220	204,038	---	---	75,237	279,275
Deer River	985	298,823	653,101	213,350	50,726	46,698	12,577	1,275,275	207,524	35,875	159,545	1,678,219	---	335,758	5,000	2,018,977
Deerwood	536	373,848	425,266	164,928	230,493	---	22,908	1,217,443	59,651	58,212	22,633	1,357,939	---	---	38,381	1,396,320
Delano	6,282	1,013,229	834,061	544,784	1,178,539	260,839	---	3,831,452	3,951,858	1,090,000	656,276	9,529,586	---	---	2,805,614	12,335,200
Delavan	164	72,285	24,596	69,003	3,298	---	---	169,182	818,776	---	---	987,958	---	---	---	987,958
Delhi	65	18,070	162	15,178	---	---	3,370	36,780	---	3,990	1,279	42,049	---	---	---	42,049
Dellwood	1,124	175,846	149,769	858,758	---	275	23,235	1,207,883	---	170,000	54,730	1,432,613	---	---	---	1,432,613
Denham	37	8,658	2,226	9,265	100	---	---	20,249	---	---	---	20,249	---	---	---	20,249
Dennison**	214	53,188	17,386	98,363	2,537	---	70,948	242,422	200,120	60,000	11,453	513,995	940	---	---	514,935
Dent	186	75,010	62,725	23,579	17,184	---	97	178,595	15,480	8,000	18,615	220,690	---	16,000	---	236,690
Detroit Lakes	9,744	1,324,233	2,636,347	2,361,148	1,302,079	979,389	250,275	8,853,471	13,423,691	5,516,397	809,253	28,602,812	---	---	3,013,453	31,616,265
Dexter	342	75,573	46,445	58,250	1,665	---	---	181,933	106,947	28,400	4,020	321,300	---	---	40,954	362,254
Dilworth	4,529	556,898	1,000,805	698,583	148,236	32,631	7,774	2,444,927	1,088,878	1,263,620	511,165	5,308,590	---	---	---	5,308,590
Dodge Center	2,799	531,791	409,392	389,471	397,535	234,567	81,790	2,044,546	427,569	240,000	58,884	2,770,999	---	---	208,935	2,979,934
Donaldson	38	10,222	1,540	7,819	4,280	---	2,886	26,747	---	---	---	26,747	---	---	---	26,747
Donnelly	225	45,569	45,959	16,531	7,770	---	---	115,829	25,846	30,000	9,205	180,880	---	22,567	3,970	207,417
Doran	42	11,498	3,090	38,701	3,249	---	6,639	63,177	4,564	---	---	67,741	---	---	---	67,741
Dover	768	165,796	72,895	86,749	13,310	---	---	338,750	185,712	67,013	19,040	610,515	---	---	24,200	634,715

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Dovray	55	18,752	21,565	12,752	4,001	55	189	57,314	7,750	---	---	65,064	---	---	5,480	70,544
Duluth	87,306	29,529,542	45,524,674	14,980,178	16,945,078	15,525,028	---	122,504,500	17,429,134	11,360,000	4,927,679	156,221,313	11,849,546	709,711	18,109,584	186,890,154
Dumont	85	35,407	28,488	44,144	9,015	---	---	117,054	---	2,175	939	120,168	---	---	---	120,168
Dundas	1,627	414,626	439,443	168,076	74,676	88,285	---	1,185,106	981,925	103,993	61,501	2,332,525	---	---	27,974	2,360,499
Dundee	64	41,256	1,000	6,192	7,184	---	538	56,170	---	2,000	2,240	60,410	---	---	---	60,410
Dunnell	162	54,938	33,618	72,297	1,507	---	---	162,360	---	---	---	162,360	---	---	---	162,360
Eagan	69,231	7,945,488	20,416,153	4,973,969	6,056,813	123,388	---	39,515,811	21,314,660	1,765,000	1,203,481	63,798,952	---	110,334	9,110,501	73,019,787
Eagle Bend	515	92,020	155,867	580,631	57,896	56,348	---	942,762	273,736	170,053	122,585	1,509,136	---	5,322	57,242	1,571,700
Eagle Lake	3,158	494,021	525,352	236,671	96,951	105,892	198,466	1,657,353	301,947	902,075	71,151	2,932,526	---	---	679,587	3,612,113
East Bethel	12,184	1,308,040	2,172,751	948,230	456,196	147,394	96,273	5,128,884	1,752,605	610,000	618,110	8,109,599	---	---	750,000	8,859,599
East Grand Forks	8,893	1,544,983	4,476,947	1,362,093	2,575,444	324,279	856,998	11,140,744	1,433,153	1,347,000	332,570	14,253,467	---	---	331,387	14,584,854
East Gull Lake	1,047	249,291	46,400	134,095	5,263	---	15,301	450,350	32,603	276,800	45,113	804,866	---	---	---	804,866
Easton	188	68,024	57,522	53,892	13,539	---	---	192,977	319,423	---	---	512,400	---	---	363,000	875,400
Echo	255	103,958	33,896	110,833	651	---	---	249,338	404,498	8,169	6	662,011	---	---	---	662,011
Eden Prairie	64,567	6,249,672	21,208,979	5,891,040	12,494,228	3,015,301	256,068	49,115,288	24,076,873	3,392,367	968,148	77,552,676	---	---	9,569,959	87,122,635
Eden Valley	1,046	266,856	356,542	192,780	404,172	19,758	4,579	1,244,687	171,078	109,557	54,644	1,579,966	---	---	32,000	1,611,966
Edgerton	1,132	257,895	195,207	322,609	127,879	128	500	904,218	180,279	44,857	39,851	1,169,205	---	---	---	1,169,205
Edina	53,268	7,742,536	21,701,254	8,998,768	5,453,778	1,094,397	136,261	45,126,994	18,558,023	5,778,476	1,923,526	71,387,019	---	115,872	6,488,864	77,991,755
Effie	131	32,489	641	6,761	4,332	---	---	44,223	3,400	---	---	47,623	---	29,196	---	76,819
Eitzen	240	38,117	135,186	142,935	---	5,554	5,400	327,192	---	---	---	327,192	---	---	---	327,192
Elba	149	13,253	1,244	20,723	4,919	---	4,524	44,663	---	20,000	3,015	67,678	---	---	---	67,678
Elbow Lake	1,164	529,204	198,278	138,097	162,256	82,890	251,221	1,361,946	1,832,673	490,543	243,274	3,928,436	---	---	430,556	4,358,992
Elgin	1,104	218,011	409,617	194,644	132,858	300,909	14,828	1,270,867	743,368	38,000	18,150	2,070,385	---	---	203,932	2,274,317
Elizabeth	167	64,499	46,749	30,265	1,148	---	---	142,661	15,518	---	---	158,179	---	---	10,985	169,164
Elk River	25,243	4,004,917	7,620,997	2,132,831	2,968,847	714,980	84,819	17,527,391	16,788,454	1,315,000	713,023	36,343,868	---	---	1,203,638	37,547,506
Elko New Market	4,920	687,271	1,116,270	309,202	176,896	1,650	---	2,291,289	1,243,807	433,829	104,968	4,073,893	---	---	913,789	4,987,682
Elkton	141	27,197	6,495	10,581	3,512	---	---	47,785	34,804	---	---	82,589	---	10,000	6,000	98,589
Ellendale	669	318,746	117,285	77,535	23,913	102,983	42,862	683,324	526,515	79,795	29,919	1,319,553	---	45,171	151,347	1,516,071
Ellsworth	467	270,091	61,196	111,815	7,106	---	2,551	452,759	372,846	---	---	825,605	---	---	---	825,605
Elmdale	106	4,982	2,643	13,354	9,020	---	10,029	40,028	---	---	---	40,028	---	---	---	40,028

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Elmore	580	160,585	122,069	115,389	58,769	6,746	3,951	467,509	5,100	30,000	12,370	514,979	---	118,011	32,960	665,950
Elrosa	216	23,840	51,305	17,539	10,000	4,449	309	107,442	34,091	---	---	141,533	---	---	---	141,533
Ely	3,395	772,322	1,315,258	1,230,867	1,839,060	429,634	315,488	5,902,629	4,795,948	340,708	148,885	11,188,170	---	---	230,000	11,418,170
Elysian	737	186,258	222,240	194,801	37,479	8,095	2,153	651,026	352,293	177,826	110,595	1,291,740	---	---	130,163	1,421,903
Emily	854	327,166	261,329	326,318	27,581	95,586	57,559	1,095,539	560,842	207,637	36,688	1,900,706	---	---	8,712	1,909,418
Emmons	364	111,165	67,588	489,851	---	---	---	668,604	---	---	---	668,604	---	---	---	668,604
Erhard	145	41,430	2,782	8,920	3,868	---	60	57,060	11,317	---	---	68,377	---	---	---	68,377
Erskine	489	112,517	80,123	102,059	59,857	300	---	354,856	1,219	5,000	300	361,375	---	---	---	361,375
Evan	78	15,075	2,254	25,790	---	---	---	43,119	---	---	---	43,119	---	---	---	43,119
Evansville	599	79,664	60,868	135,036	5,859	12,825	14,012	308,264	2,771,223	218,000	51,711	3,349,198	---	---	105,523	3,454,721
Eveleth	3,590	878,208	1,987,705	1,085,242	623,548	248,244	184,989	5,007,936	2,108,662	229,109	106,711	7,452,418	---	93,554	421,421	7,967,393
Excelsior	2,566	660,773	1,052,190	236,490	297,891	---	24,972	2,272,316	2,085,427	175,925	131,757	4,665,425	---	34,250	253,384	4,953,059
Eyota	1,978	220,957	226,417	279,573	114,711	91,291	---	932,949	1,052,818	406,000	221,495	2,613,262	---	---	387,013	3,000,275
Fairfax	1,147	282,689	462,213	219,489	194,860	349,321	79,125	1,587,697	644,955	4,002,414	277,576	6,512,642	---	---	286,067	6,798,709
Fairmont	10,299	1,533,916	3,493,881	1,713,818	1,525,792	660,813	662,725	9,590,945	4,624,350	1,465,000	311,317	15,991,612	---	---	3,729,480	19,721,092
Falcon Heights	5,446	702,880	1,402,158	262,234	111,736	8,768	103,812	2,591,588	437,505	265,000	38,746	3,332,839	---	---	479,912	3,812,751
Faribault	23,912	2,242,493	7,422,539	2,768,585	4,047,403	2,476,618	222,172	19,179,810	15,845,818	1,376,500	283,311	36,685,439	---	---	671,434	37,356,873
Farmington	23,123	2,333,515	6,118,177	2,099,409	1,929,678	316,116	89,021	12,885,916	5,387,515	2,435,000	412,373	21,120,804	---	67,619	1,271,553	22,459,976
Farwell	50	24,962	2,068	21,898	1,300	---	---	50,228	---	---	---	50,228	---	---	---	50,228
Federal Dam	116	43,882	11,716	16,090	---	---	4,300	75,988	---	2,859	1,855	80,702	---	---	---	80,702
Felton	169	29,145	14,679	10,847	12,108	---	1,170	67,949	300	11,000	11,044	90,293	---	1,000	22,044	113,337
Fergus Falls	13,766	2,082,914	4,465,508	4,436,655	2,877,855	3,120,506	616,420	17,599,858	4,905,503	2,994,216	365,141	25,864,718	---	115,630	921,722	26,902,070
Fertile	844	186,600	126,413	216,962	79,145	7,443	124,535	741,098	559,599	180,000	110,363	1,591,060	---	---	---	1,591,060
Fifty Lakes	407	208,440	48,174	175,730	---	---	---	432,344	60,438	18,488	4,556	515,826	---	---	---	515,826
Finlayson	305	73,229	86,284	18,377	15,668	---	---	193,558	4,876	14,213	9,505	222,152	---	---	---	222,152
Fisher	427	103,002	73,404	68,133	---	4,081	---	248,620	105,745	---	---	354,365	---	---	---	354,365
Flensburg	226	70,754	25,152	54,612	25,146	---	1,339	177,003	5,236	---	---	182,239	---	---	1,085	183,324
Floodwood	514	122,289	398,570	70,841	64,422	---	1,605	657,727	43,765	33,407	10,742	745,641	---	---	76,295	821,936
Florence	38	13,910	250	18,901	2,430	---	---	35,491	---	---	---	35,491	---	---	---	35,491
Foley	2,747	526,084	636,542	216,866	131,834	70,358	35,001	1,616,685	862,957	415,000	166,218	3,060,860	---	---	388,000	3,448,860

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Forada	161	62,834	105,544	29,329	1,171	---	---	198,878	52,465	25,378	7,983	284,704	---	---	---	284,704
Forest Lake	20,798	1,645,356	5,524,766	2,667,706	581,570	1,858,333	240,792	12,518,523	3,280,936	20,213,053	1,134,887	37,147,399	---	---	19,239,714	56,387,113
Foreston*	536	139,948	36,131	118,633	440	---	10,214	305,366	57,839	30,000	9,790	402,995	---	---	31,000	433,995
Fort Ripley	69	17,296	1,526	12,513	1,797	---	1,450	34,582	---	---	---	34,582	---	---	1,575	36,157
Fosston	1,484	156,328	367,382	172,020	527,845	57,918	357,447	1,638,940	783,543	2,358,905	293,090	5,074,478	---	---	408,919	5,483,397
Fountain	414	84,926	76,544	62,025	12,459	---	3,101	239,055	63,269	---	---	302,324	---	---	4,660	306,984
Foxhome	113	14,334	2,695	19,990	7,597	---	---	44,616	---	---	---	44,616	---	---	---	44,616
Franklin	471	99,823	133,111	94,082	33,149	766	27,412	388,343	21,945	177,131	34,503	621,922	---	202,729	---	824,651
Frazee	1,404	359,927	615,104	114,646	33,541	46,268	99,620	1,269,106	158,791	231,426	46,814	1,706,137	---	---	514,506	2,220,643
Freeborn	277	116,074	30,135	14,743	194	6,671	---	167,817	82,640	---	---	250,457	---	---	---	250,457
Freeport	691	167,419	167,496	132,068	12,482	4,708	---	484,173	17,521	290,000	19,632	811,326	---	---	168,056	979,382
Fridley	29,374	4,259,718	9,444,397	2,548,365	2,477,057	5,912,126	540,824	25,182,487	2,908,715	1,495,000	1,876,526	31,462,728	---	---	2,481,240	33,943,968
Frost	216	53,451	49,642	49,352	38,970	---	1,297	192,712	31,412	19,756	8,001	251,881	---	---	125,850	377,731
Fulda	1,270	161,902	435,704	329,211	113,346	1,092	---	1,041,255	205,428	128,481	43,472	1,418,636	---	---	65,183	1,483,819
Funkley	10	1,000	---	3,064	---	---	---	4,064	7,000	---	---	11,064	---	---	---	11,064
Garfield	357	76,243	84,547	64,626	5,149	28,138	---	258,703	47,450	51,534	18,026	375,713	---	---	500	376,213
Garrison	213	96,529	241,628	45,360	9,583	---	---	393,100	182,184	33,762	8,512	617,558	---	---	---	617,558
Garvin	133	51,558	27,696	42,877	12,881	---	---	135,012	5,000	5,265	1,093	146,370	---	---	---	146,370
Gary	197	83,541	19,365	42,562	11,852	---	6,031	163,351	15,116	---	---	178,467	---	---	---	178,467
Gaylord	2,263	415,667	970,383	341,619	447,368	181,882	12,745	2,369,664	1,188,770	712,764	433,640	4,704,838	600,000	---	742,678	6,047,516
Gem Lake	467	185,054	109,176	31,235	17,720	45,076	---	388,261	64,383	65,000	41,832	559,476	---	---	50,250	609,726
Geneva	528	192,367	13,443	17,891	18,885	---	---	242,586	25,000	---	---	267,586	---	1,459	136,738	405,783
Genola	75	16,816	802	8,448	---	---	3,474	29,540	---	---	---	29,540	---	---	---	29,540
Georgetown	81	10,555	30,824	9,925	8,356	---	3,632	63,292	1,285	---	---	64,577	---	---	59,311	123,888
Ghent	358	71,161	87,583	110,998	11,343	529,282	---	810,367	399,412	52,000	9,936	1,271,715	---	46,667	248,548	1,566,930
Gibbon	768	149,116	241,989	135,903	88,338	8,590	58,934	682,870	760,705	80,000	81,386	1,604,961	---	---	---	1,604,961
Gilbert	1,780	538,821	1,011,645	657,307	266,583	---	6,637	2,480,993	417,886	117,629	6,968	3,023,476	---	---	65,015	3,088,491
Gilman	235	37,912	5,729	2,890	41,811	---	---	88,342	---	---	---	88,342	---	---	---	88,342
Glencoe	5,607	1,267,284	1,622,953	697,833	712,334	452,349	10,920	4,763,673	2,182,149	1,978,597	753,830	9,678,249	---	196,610	453,879	10,328,738
Glenville	593	72,536	69,404	90,848	114,322	---	---	347,110	105,400	65,000	2,282	519,792	---	---	132,736	652,528

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Glenwood	2,579	367,664	821,322	307,361	401,075	344,417	133,833	2,375,672	700,831	---	153,914	3,230,417	1,026,259	---	706,219	4,962,895
Glyndon	1,406	457,940	410,199	71,790	9,806	253,152	146,038	1,348,925	740,613	257,000	173,029	2,519,567	---	---	---	2,519,567
Golden Valley	22,715	4,680,607	7,986,295	3,038,529	2,668,653	185,140	---	18,559,224	7,629,233	5,670,000	2,174,818	34,033,275	4,220,000	592,812	2,727,128	41,573,215
Gonvick	289	79,616	83,831	60,799	23,416	59	---	247,721	12,689	---	---	260,410	---	5,331	---	265,741
Good Thunder	522	118,601	123,699	217,836	23,795	84,105	1,857	569,893	181,718	---	---	751,611	---	---	---	751,611
Goodhue	1,164	94,836	319,314	191,261	47,921	29,896	---	683,228	210,902	162,000	61,898	1,118,028	---	79,107	60,825	1,257,960
Goodridge	139	56,180	12,910	15,147	---	---	---	84,237	---	---	---	84,237	---	---	---	84,237
Goodview	4,169	508,833	892,397	393,262	24,018	6,678	---	1,825,188	546,227	325,080	89,001	2,785,496	---	---	258,000	3,043,496
Graceville	562	146,987	164,409	338,848	36,588	12,920	338,189	1,037,941	63,245	108,567	45,866	1,255,619	---	---	---	1,255,619
Granada	270	79,796	26,972	84,111	1,275	---	---	192,154	57,500	---	---	249,654	---	---	---	249,654
Grand Marais	1,428	425,960	215,903	301,154	1,306,281	---	---	2,249,298	312,102	415,000	207,168	3,183,568	---	27,386	183,342	3,394,296
Grand Meadow**	1,214	112,674	517,723	107,148	164,459	80,473	1,782	984,259	---	272,500	41,690	1,298,449	---	---	---	1,298,449
Grand Rapids	11,390	2,414,948	3,798,604	3,474,788	1,961,201	986,764	453,896	13,090,201	8,679,690	2,540,885	689,546	25,000,322	---	---	978,570	25,978,892
Granite Falls	2,747	592,556	882,350	501,315	663,314	299,352	313,728	3,252,615	2,177,272	560,000	221,330	6,211,217	---	31,725	856,332	7,099,274
Grant	4,064	256,263	438,484	669,027	3,200	---	60,205	1,427,179	2,264	---	---	1,429,443	---	---	---	1,429,443
Grasston	168	42,522	3,276	31,710	285	---	4,454	82,247	---	---	---	82,247	---	---	2,013	84,260
Green Isle	565	212,564	110,110	101,513	22,450	3,622	---	450,259	22,104	372,896	90,016	935,275	---	---	39,300	974,575
Greenbush	709	120,116	81,711	185,732	163,341	5,408	---	556,308	43,353	20,802	5,257	625,720	---	20,000	13,000	658,720
Greenfield	2,956	446,281	464,788	730,510	6,454	---	47,610	1,695,643	76,276	370,000	29,898	2,171,817	---	---	7,513	2,179,330
Greenwald	238	10,694	2,892	32,005	3,046	---	---	48,637	4,932	9,000	7,207	69,776	---	---	15,000	84,776
Greenwood	708	137,282	432,170	81,041	4,646	---	41,264	696,403	77,135	---	---	773,538	---	10,000	134,000	917,538
Grey Eagle	333	101,643	81,228	48,193	36,155	---	33	267,252	192,433	57,255	7,882	524,822	---	---	8,489	533,311
Grove City	619	142,018	179,341	52,625	57,076	---	---	431,060	80,749	9,000	497	521,306	---	---	---	521,306
Grygla	227	59,374	50,288	68,908	26,216	30,999	27,379	263,164	25,791	38,780	7,388	335,123	---	14,304	9,399	358,826
Gully	58	12,453	1,935	13,707	9,807	---	---	37,902	---	---	---	37,902	---	---	---	37,902
Hackensack	322	51,045	49,429	136,082	23,472	---	5,581	265,609	81,255	---	---	346,864	---	20,000	5,000	371,864
Hadley	58	27,241	2,158	28,982	3,328	---	---	61,709	---	1,912	---	63,621	---	7,000	---	70,621
Hallock**	923	166,081	282,701	191,382	242,228	16,063	46,326	944,781	1,327,882	374,448	---	2,647,111	---	---	---	2,647,111
Halma	55	9,706	1,549	10,163	3,247	---	4,064	28,729	---	---	---	28,729	---	---	---	28,729
Halstad	576	73,840	111,027	114,687	31,154	15,604	---	346,312	1,512,741	3,000	26,604	1,888,657	---	---	6,000	1,894,657

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Ham Lake	16,706	1,036,613	2,053,446	1,172,062	245,887	53,570	85,306	4,646,884	3,470,527	187,222	47,871	8,352,504	---	---	1,271,350	9,623,854
Hamburg	532	224,903	75,226	65,299	77,207	---	3,452	446,087	48,687	37,800	10,419	542,993	---	82,043	14,000	639,036
Hammond	114	46,379	3,207	11,366	4,523	---	---	65,475	---	---	---	65,475	---	35,980	---	101,455
Hampton	717	129,548	19,198	63,346	10,676	---	2,485	225,253	1,538,320	119,000	58,267	1,940,840	---	---	181,700	2,122,540
Hancock	766	121,261	53,955	61,703	36,280	285	---	273,484	113,903	66,220	12,683	466,290	---	---	---	466,290
Hanley Falls	273	82,500	48,256	63,704	10,422	---	---	204,882	5,526	74,615	7,097	292,120	---	4,987	6,221	303,328
Hanover	3,489	464,177	414,197	375,579	36,608	182,365	41,642	1,514,568	360,049	245,000	57,808	2,177,425	---	---	---	2,177,425
Hanska	363	97,898	26,684	93,381	69,645	25,315	1,575	314,498	---	137,390	45,331	497,219	---	---	53,242	550,461
Harding	119	31,914	528	4,600	11,869	---	9,188	58,099	---	---	---	58,099	---	---	---	58,099
Hardwick	182	61,467	46,030	32,168	3,303	50,000	---	192,968	3,253	---	---	196,221	---	---	25,000	221,221
Harmony	1,019	115,558	368,170	139,588	286,355	340,813	---	1,250,484	334,201	147,500	37,862	1,770,047	---	90,500	251,250	2,111,797
Harris	1,163	96,625	88,297	168,226	18,360	---	---	371,508	38,487	---	---	409,995	---	---	---	409,995
Hartland	308	63,577	18,775	63,265	4,877	---	---	150,494	28,915	72,567	10,147	262,123	---	---	---	262,123
Hastings	22,965	2,663,257	9,366,019	1,633,317	3,122,497	3,534,034	37,731	20,356,855	4,230,424	3,300,000	549,030	28,436,309	---	435,000	361,521	29,232,830
Hatfield	53	8,338	4,958	5,644	1,170	---	---	20,110	---	---	---	20,110	---	---	---	20,110
Hawley	2,240	359,258	643,675	188,191	114,063	192,929	393,103	1,891,219	382,178	1,097,203	128,389	3,498,989	72,162	---	234,179	3,805,330
Hayfield	1,342	260,145	203,238	331,988	89,672	37,658	18,905	941,606	5,729	197,989	57,324	1,202,648	685,000	---	84,415	1,972,063
Hayward	252	133,272	56,847	21,908	---	---	---	212,027	827,677	22,743	8,239	1,070,686	---	---	---	1,070,686
Hazel Run	61	10,706	1,959	9,503	1,212	---	875	24,255	---	---	---	24,255	---	---	---	24,255
Hector	1,071	276,705	385,747	347,117	201,200	18,151	95,801	1,324,721	512,170	43,787	10,041	1,890,719	---	101,193	376,745	2,368,657
Heidelberg	128	20,279	2,038	3,163	---	---	300	25,780	---	---	---	25,780	---	---	---	25,780
Henderson	927	179,344	319,943	140,496	72,595	21,142	---	733,520	315,260	351,000	97,797	1,497,577	---	41,483	75,935	1,614,995
Hendricks	707	306,411	100,014	250,417	46,055	15,887	2,924	721,708	370,096	47,401	35,953	1,175,158	---	---	252,071	1,427,229
Hendrum	284	67,808	64,767	65,982	12,205	977	---	211,739	160,216	103,995	26,203	502,153	---	6,866	50,563	559,582
Henning	822	140,552	203,158	84,685	43,347	476,882	20,744	969,368	442,468	36,654	2,372	1,450,862	---	---	59,571	1,510,433
Henriette	89	33,824	---	33,230	2,829	---	1,160	71,043	---	---	---	71,043	---	---	---	71,043
Herman	429	105,217	90,789	365,539	39,182	43,021	8,174	651,922	127,827	179,761	14,381	973,891	---	---	31,500	1,005,391
Hermantown	9,603	878,990	3,268,472	954,037	431,821	1,136,347	---	6,669,667	18,300,345	1,720,000	1,072,974	27,762,986	---	---	2,684,475	30,447,461
Heron Lake	667	127,055	199,777	108,112	52,483	23,770	28	511,225	16,746	71,705	16,641	616,317	---	---	111,593	727,910
Hewitt	252	91,954	21,731	27,976	4,280	---	---	145,941	---	18,000	1,463	165,404	---	---	7,920	173,324

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Hibbing	16,310	3,824,141	7,186,536	3,203,814	3,043,398	160,403	659,300	18,077,592	2,684,003	581,128	160,105	21,502,828	---	---	311,088	21,813,916
Hill City	616	127,868	229,674	104,921	63,590	---	9,017	535,070	12,046	53,588	31,990	632,694	---	---	80,418	713,112
Hillman**	40	5,170	122	2,755	762	---	---	8,809	---	---	---	8,809	---	---	---	8,809
Hills	662	100,044	78,674	68,200	49,990	25,521	---	322,429	144,183	213,216	5,918	685,746	33,653	---	---	719,399
Hilltop	794	338,796	351,792	151,386	4,071	---	20,074	866,119	35,401	---	---	901,520	---	---	---	901,520
Hinckley	1,909	494,914	374,759	367,578	84,712	9,824	---	1,331,787	189,750	62,742	78,828	1,663,107	---	---	6,100	1,669,207
Hitterdal	201	44,003	15,174	43,887	19,019	580	---	122,663	---	29,695	5,365	157,723	---	---	14,300	172,023
Hoffman	677	85,990	162,196	107,902	65,871	46,261	---	468,220	162,196	136,250	65,794	832,460	1,014,000	70,426	60,552	1,977,438
Hokah	539	176,926	333,824	97,538	97,258	---	---	705,546	17,440	24,429	38,446	785,861	---	---	---	785,861
Holdingford	720	262,005	120,475	136,517	24,886	59,194	---	603,077	279,883	40,000	30,113	953,073	---	137,480	---	1,090,553
Holland	164	38,784	27,318	62,726	1,226	---	928	130,982	---	---	---	130,982	---	---	20,000	150,982
Hollandale	291	109,565	23,775	16,088	1,691	---	---	151,119	64,082	---	---	215,201	---	---	16,000	231,201
Holloway	86	86,455	4,322	30,316	49	---	---	121,142	22,251	---	---	143,393	---	---	---	143,393
Holt	95	5,102	2,043	3,407	2,676	---	7,189	20,417	---	---	---	20,417	---	---	---	20,417
Hopkins	19,555	3,734,294	7,994,658	2,236,846	3,330,590	2,364,752	185,824	19,846,964	12,147,357	6,475,000	1,670,990	40,140,311	---	3,320,970	12,886,641	56,347,922
Houston	962	153,897	385,145	145,938	214,797	191,984	91,076	1,182,837	393,851	166,046	37,014	1,779,748	---	---	53,703	1,833,451
Howard Lake	2,139	575,659	684,574	424,650	180,321	346,707	145,829	2,357,740	1,598,247	310,525	117,464	4,383,976	541,187	50,000	448,455	5,423,618
Hoyt Lakes	1,944	795,631	1,205,863	812,488	774,877	17,452	6,349	3,612,660	206,122	214,878	117,693	4,151,353	---	---	235,938	4,387,291
Hugo	15,388	1,296,980	2,010,926	1,804,616	453,119	65,937	---	5,631,578	4,017,763	1,875,000	67,218	11,591,559	---	---	1,217,897	12,809,456
Humboldt	39	4,956	683	17,217	45	---	4,047	26,948	---	---	---	26,948	---	---	---	26,948
Hutchinson	14,282	2,849,468	4,758,499	2,598,778	2,994,114	608,892	294,055	14,103,806	9,072,931	2,110,000	543,376	25,830,113	---	---	183,091	26,013,204
Ihlen	52	23,280	4,934	6,829	---	---	10,915	45,958	---	---	---	45,958	---	---	---	45,958
Independence	3,778	635,356	1,626,305	620,963	13,441	---	51,100	2,947,165	146,461	258,029	34,013	3,385,668	---	---	110,761	3,496,429
International Falls	6,047	1,142,924	3,879,221	1,833,731	966,789	155,779	376,876	8,355,320	1,448,072	564,418	393,449	10,761,259	---	---	1,759,679	12,520,938
Inver Grove Heights	35,321	2,606,694	12,733,093	5,399,386	5,852,419	856,536	---	27,448,128	18,484,619	2,385,000	1,004,457	49,322,204	---	172,810	9,052,995	58,548,009
Iona	135	23,303	13,949	15,712	2,986	---	---	55,950	2,100	16,000	25,968	100,018	---	69,000	---	169,018
Iron Junction	87	11,732	---	2,585	287	---	1,327	15,931	---	---	1,165	17,096	---	---	---	17,096
Ironton	568	154,789	117,684	204,887	8,130	38,950	---	524,440	16,693	6,034	725	547,892	---	---	---	547,892
Isanti	6,233	776,907	2,061,863	462,658	402,219	78,823	17,059	3,799,529	671,369	570,000	100,697	5,141,595	---	---	760,433	5,902,028
Isle**	779	260,069	579,143	146,974	10,305	---	1,225	997,716	71,914	---	---	1,069,630	---	---	284,109	1,353,739

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Ivanhoe	550	133,018	157,529	143,179	118,835	124,396	---	676,957	209,293	26,823	6,294	919,367	---	---	94,000	1,013,367
Jackson	3,386	821,420	872,303	674,171	196,386	499,354	149,162	3,212,796	2,956,399	428,000	107,911	6,705,106	---	---	864,594	7,569,700
Janesville	2,324	493,480	685,228	203,271	51,693	37,028	46,923	1,517,623	317,717	598,889	147,381	2,581,610	---	10,000	231,696	2,823,306
Jasper	595	179,253	133,653	235,721	24,609	1,890	5,148	580,274	103,907	51,846	6,814	742,841	---	---	14,152	756,993
Jeffers	343	59,733	44,161	119,176	2,673	5	12,340	238,088	34,951	60,643	19,918	353,600	225,000	10,000	---	588,600
Jenkins	461	108,084	58,785	48,071	6,437	---	2,294	223,671	10,652	---	---	234,323	---	---	---	234,323
Johnson	27	10,254	681	10,824	---	---	---	21,759	---	---	---	21,759	---	---	8,000	29,759
Jordan	6,497	1,578,278	1,879,253	520,779	248,663	175,674	---	4,402,647	2,879,476	758,365	244,727	8,285,215	---	192,670	1,015,952	9,493,837
Kandiyohi	477	82,675	121,243	79,226	9,020	---	---	292,164	163,747	40,000	18,949	514,860	---	---	96,562	611,422
Karlstad	752	197,330	81,440	153,820	54,984	34,502	184,042	706,118	22,582	67,880	25,324	821,904	---	---	1,425	823,329
Kasota	687	166,775	142,955	98,359	38,481	---	3,475	450,045	247,520	---	---	697,565	---	---	---	697,565
Kasson	6,549	517,232	1,771,615	688,078	1,109,465	498,920	10,375	4,595,685	1,470,744	897,714	260,593	7,224,736	---	---	122,600	7,347,336
Keewatin	1,028	145,561	451,096	399,105	115,318	---	---	1,111,080	92,034	25,116	11,605	1,239,835	---	---	---	1,239,835
Kelliher	263	93,460	43,602	75,953	29,018	5,520	---	247,553	113,182	---	---	360,735	---	---	---	360,735
Kellogg	448	105,898	122,233	57,875	29,920	---	---	315,926	316,007	106,251	24,463	762,647	---	---	206,726	969,373
Kennedy	165	114,734	38,744	96,044	15,926	---	1,569	267,017	6,800	14,706	3,414	291,937	---	149,944	---	441,881
Kenneth	59	11,666	4,224	9,948	3,438	---	---	29,276	9,040	---	---	38,316	---	---	---	38,316
Kensington	282	41,067	49,744	30,215	33,438	---	1,178	155,642	---	---	---	155,642	---	---	---	155,642
Kent	69	13,729	2,362	30,992	---	---	---	47,083	---	---	---	47,083	---	---	---	47,083
Kenyon	1,836	407,065	491,667	268,793	311,465	550,461	44,615	2,074,066	570,563	193,895	98,465	2,936,989	---	78,925	296,606	3,312,520
Kerkhoven	740	188,620	156,501	138,908	85,324	7,937	3,752	581,042	149,574	63,041	36,540	830,197	---	---	63,444	893,641
Kerrick	62	17,927	35,492	16,180	1,785	---	---	71,384	13,318	---	---	84,702	---	---	9,084	93,786
Kettle River	174	65,043	46,564	27,074	9,727	---	---	148,408	77,778	8,017	1,138	235,341	---	---	3,430	238,771
Kiester	469	102,716	110,924	71,983	11,484	58,801	3,116	359,024	189,998	12,829	4,929	566,780	---	5,650	36,217	608,647
Kilkenny	145	65,230	68,335	71,419	3,871	---	---	208,855	11,920	---	---	220,775	---	---	7,360	228,135
Kimball	798	178,419	312,412	109,648	32,881	---	---	633,360	414,248	125,384	103,023	1,276,015	---	---	43,862	1,319,877
Kinbrae	16	2,445	202	2,005	---	---	1,129	5,781	---	---	---	5,781	---	---	---	5,781
Kingston	154	10,637	5,698	34,438	10,750	---	980	62,503	---	---	---	62,503	---	---	---	62,503
Kinney*	158	65,145	40,292	130,855	34,232	---	4,205	274,729	2,518	---	---	277,247	---	---	13,000	290,247
La Crescent	5,182	521,922	1,307,457	901,856	653,461	493,677	305,789	4,184,162	1,726,684	695,621	222,546	6,829,013	---	---	---	6,829,013

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
La Prairie	651	178,412	11,908	62,725	8,433	---	---	261,478	---	---	---	261,478	---	---	---	261,478
La Salle	92	42,453	22,735	7,334	6,295	---	---	78,817	---	2,666	---	81,483	---	25,000	---	106,483
Lafayette	482	156,870	155,385	175,517	59,872	28,114	---	575,758	278,397	20,000	8,275	882,430	---	---	12,054	894,484
Lake Benton	673	116,503	124,512	186,984	84,704	98,422	---	611,125	99,616	18,758	6,344	735,843	---	---	93,295	829,138
Lake Bronson	215	94,269	37,248	45,596	4,689	---	2,016	183,818	---	10,000	27,788	221,606	---	---	---	221,606
Lake City	5,177	1,160,280	2,757,638	686,537	905,115	184,860	---	5,694,430	1,729,760	420,000	73,508	7,917,698	---	---	668,821	8,586,519
Lake Crystal	2,551	473,703	644,796	497,148	209,311	75,991	198,564	2,099,513	1,997,477	333,000	171,971	4,601,961	---	---	163,965	4,765,926
Lake Elmo	11,105	1,136,908	1,948,269	1,875,606	265,260	71,609	---	5,297,652	4,354,643	1,615,000	454,814	11,722,109	---	---	786,573	12,508,682
Lake Henry	100	21,370	40,844	6,685	16,832	---	---	85,731	---	13,027	10,413	109,171	---	---	---	109,171
Lake Lillian	231	59,913	57,111	51,258	30,122	---	2,960	201,364	301,182	---	---	502,546	---	---	98,621	601,167
Lake Park	802	145,650	273,179	99,015	39,446	74,639	57,022	688,951	43,255	17,000	3,068	752,274	---	---	6,000	758,274
Lake Saint Croix Beach**	1,044	316,177	156,660	60,197	59,006	---	26,841	618,881	102,789	---	---	721,670	---	---	172,973	894,643
Lake Shore	1,072	335,585	382,371	204,378	786	---	2,116	925,236	435,544	---	---	1,360,780	---	---	---	1,360,780
Lake Wilson	239	48,818	46,371	100,999	3,894	---	---	200,082	16,094	19,915	20,768	256,859	---	4,984	37,000	298,843
Lakefield	1,697	205,642	368,723	264,248	147,977	20,247	---	1,006,837	1,343,853	315,121	102,943	2,768,754	---	---	242,578	3,011,332
Lakeland	1,798	305,300	264,305	217,952	40,717	---	47,453	875,727	---	31,150	11,509	918,386	---	31,140	27,984	977,510
Lakeland Shores	311	39,461	60,885	33,328	500	---	8,329	142,503	---	---	---	142,503	---	---	41,253	183,756
Lakeville	65,831	5,329,791	14,812,630	4,800,550	4,178,410	384,523	---	29,505,904	20,906,745	8,920,000	3,922,193	63,254,842	---	5,399	2,975,206	66,235,447
Lamberton	799	122,638	286,901	157,592	215,935	32,694	4,066	819,826	3,635,814	200,000	163,253	4,818,893	770,000	---	71,000	5,659,893
Lancaster	338	107,784	46,918	28,699	32,314	572,674	191	788,580	50,000	91,212	9,663	939,455	---	---	32,804	972,259
Landfall	764	179,760	177,585	159,068	34,984	859,230	---	1,410,627	72,546	395,434	36,566	1,915,173	---	100,000	323,797	2,338,970
Lanesboro	759	136,050	256,631	212,357	342,896	48,703	---	996,637	166,385	192,000	54,027	1,409,049	---	---	158,209	1,567,258
Laporte	111	32,790	3,074	9,189	801	---	---	45,854	12,724	---	---	58,578	---	25,000	---	83,578
Lastrup	99	11,406	322	27,925	7,195	---	8,364	55,212	---	---	---	55,212	---	---	---	55,212
Lauderdale	2,442	370,627	822,660	112,751	111,250	1,225	62,155	1,480,668	2,503,954	---	67,791	4,052,413	---	---	38,000	4,090,413
Le Center	2,567	439,573	524,282	470,476	145,097	22,329	---	1,601,757	292,888	414,665	106,251	2,415,561	---	---	---	2,415,561
Le Sueur	4,150	832,315	1,371,448	993,636	1,378,455	359,349	82,223	5,017,426	1,995,838	1,360,999	607,484	8,981,747	---	---	190,263	9,172,010
Lengby	84	25,529	1,431	7,806	2,478	---	46	37,290	4,533	---	---	41,823	---	---	---	41,823
Leonard	40	5,289	218	7,885	200	---	1,000	14,592	1,759	---	---	16,351	---	---	---	16,351
Leonidas**	48	43,546	11,392	1,323	26,407	---	1,854	84,522	---	---	---	84,522	---	---	---	84,522

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
LeRoy	954	104,387	134,005	123,184	126,326	376,054	8,030	871,986	245,855	59,783	11,433	1,189,057	---	---	25,000	1,214,057
Lester Prairie	1,705	378,394	400,844	240,209	138,581	20,184	105,544	1,283,756	298,815	43,274	15,562	1,641,407	---	---	6,898	1,648,305
Lewiston	1,518	342,618	524,929	179,432	117,413	39,487	---	1,203,879	2,455,174	266,874	215,225	4,141,152	---	154,040	---	4,295,192
Lewisville	240	90,861	26,927	45,321	1,749	---	---	164,858	8,000	4,000	9,265	186,123	---	---	---	186,123
Lexington	2,356	437,049	1,149,161	180,826	105,129	1,606	34,214	1,907,985	245,165	156,713	55,706	2,365,569	82,017	---	166,672	2,614,258
Lilydale	936	207,769	349,454	7,675	---	---	4,593	569,491	---	197,325	78,819	845,635	---	422	87,325	933,382
Lindstrom	4,704	522,052	979,663	312,765	332,401	63,679	62,228	2,272,788	1,113,106	364,780	67,138	3,817,812	---	---	815,145	4,632,957
Lino Lakes	21,995	2,143,082	4,720,122	2,495,328	1,030,448	556,326	209,519	11,154,825	7,444,939	2,815,075	562,471	21,977,310	---	---	2,550,941	24,528,251
Lismore	228	93,117	46,008	51,913	4,407	---	---	195,445	117,485	---	---	312,930	---	---	11,591	324,521
Litchfield	6,786	1,109,928	2,143,620	1,482,873	1,235,643	23,628	191,683	6,187,375	4,599,619	705,000	306,175	11,798,169	---	71,000	521,564	12,390,733
Little Canada	10,580	511,123	2,492,581	467,608	573,213	693,101	432,144	5,169,770	1,943,411	1,268,077	253,649	8,634,907	---	---	1,616,745	10,251,652
Little Falls	8,929	1,083,022	2,508,828	1,108,727	684,081	605,956	161,204	6,151,818	9,650,518	2,095,000	294,637	18,191,973	---	182,688	3,451,190	21,825,851
Littlefork	606	187,505	323,902	159,071	56,126	10,778	1,730	739,112	38,525	143,701	47,458	968,796	---	---	11,198	979,994
Long Beach	347	70,524	14,223	31,068	5,959	---	---	121,774	24,178	---	---	145,952	---	---	11,937	157,889
Long Lake	1,827	358,786	963,361	181,890	71,616	35,251	2,217	1,613,121	500,435	175,725	30,994	2,320,275	---	---	1,791,762	4,112,037
Long Prairie	3,367	534,132	892,010	580,196	81,794	168,692	56,100	2,312,924	1,334,831	760,000	285,363	4,693,118	---	---	4,330,913	9,024,031
Longville	161	88,064	50,650	88,462	39,159	---	150,311	416,646	230,766	---	---	647,412	---	---	---	647,412
Lonsdale	4,270	439,926	1,010,306	610,806	357,300	137,775	---	2,556,113	852,209	515,000	359,297	4,282,619	---	---	127,151	4,409,770
Loretto	664	126,433	170,879	169,987	71,150	5,590	---	544,039	40,551	---	---	584,590	---	---	41,331	625,921
Louisburg	37	7,765	2,496	6,671	3,641	---	3,298	23,871	---	---	---	23,871	---	---	---	23,871
Lowry [1]	311	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lucan	182	45,131	44,047	79,861	31,376	930	10,594	211,939	64,000	13,532	7,189	296,660	---	---	---	296,660
Luverne	4,746	815,892	1,287,381	829,206	1,262,616	684,110	233,350	5,112,555	3,899,825	396,356	20,171	9,428,907	---	---	1,071,807	10,500,714
Lyle	545	63,767	103,942	69,701	27,660	698	2,253	268,021	120,323	19,000	4,297	411,641	---	---	552,481	964,122
Lynd	461	57,096	64,980	49,276	---	---	---	171,352	246,318	75,000	1,031	493,701	---	---	50,287	543,988
Mabel	766	237,818	259,260	235,762	69,610	52,691	60,534	915,675	156,133	43,617	31,385	1,146,810	---	---	20,614	1,167,424
Madelia	2,296	512,254	709,248	431,784	511,287	52,620	78,001	2,295,194	988,104	---	11,460	3,294,758	---	---	254,030	3,548,788
Madison	1,447	488,290	397,247	293,306	317,152	149,040	17,389	1,662,424	135,641	348,000	471,528	2,617,593	---	23,500	131,367	2,772,460
Madison Lake	1,216	277,851	419,522	238,528	26,050	59,512	---	1,021,463	35,354	288,743	305,070	1,650,630	4,130,228	---	77,891	5,858,749
Magnolia	205	46,734	30,249	29,157	24,367	---	2,460	132,967	---	---	---	132,967	---	---	---	132,967

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Mahnomen	1,225	263,831	432,362	144,170	43,642	64,703	13,102	961,810	1,238,085	17,738	107,314	2,324,947	---	---	325,483	2,650,430
Mahtomedi	8,021	1,239,084	1,534,597	724,590	331,403	---	104,168	3,933,842	5,528,887	1,402,083	457,077	11,321,889	---	---	3,963,224	15,285,113
Manchester	50	12,605	14,506	6,141	2,015	---	---	35,267	337	---	---	35,604	---	---	---	35,604
Manhattan Beach	63	33,451	11,107	7,511	---	---	---	52,069	---	---	---	52,069	---	---	---	52,069
Mankato	44,389	2,539,643	16,283,508	7,021,486	4,380,198	928,329	---	31,153,164	14,088,957	8,535,258	1,735,008	55,512,387	---	920,859	2,251,077	58,684,323
Mantorville	1,221	202,691	206,718	137,683	99,112	23,396	---	669,600	592,811	123,357	70,462	1,456,230	---	20,000	296,583	1,772,813
Maple Grove	68,101	8,538,847	17,141,355	5,500,881	6,587,701	1,558,332	5,931,243	45,258,359	31,277,508	8,475,000	2,301,034	87,311,901	---	1,109,000	13,226,969	101,647,870
Maple Lake	2,161	364,790	553,060	325,400	70,323	106,783	116,462	1,536,818	1,202,720	235,000	107,018	3,081,556	---	13,000	5,000	3,099,556
Maple Plain	1,823	456,852	1,135,684	377,450	37,420	---	---	2,007,406	452,849	225,000	121,085	2,806,340	---	30,600	173,615	3,010,555
Mapleton	1,734	241,414	492,711	253,597	72,764	1,827	18,971	1,081,284	316,523	502,285	103,666	2,003,758	29,081	---	124,132	2,156,971
Mapleview	181	75,235	18,416	14,353	52,388	---	1,595	161,987	15,747	9,000	3,251	189,985	---	---	---	189,985
Maplewood	41,738	3,166,741	11,646,708	4,216,867	1,808,536	4,750,892	52,406	25,642,150	13,331,018	8,530,204	1,857,978	49,361,350	---	55,966	7,441,140	56,858,456
Marble	671	122,080	77,168	238,047	47,104	---	---	484,399	64,153	33,617	6,504	588,673	---	6,484	78,372	673,529
Marietta	142	56,142	24,744	94,113	13,423	---	1,424	189,846	---	---	---	189,846	---	---	---	189,846
Marine on Saint Croix	705	323,057	142,471	186,752	35,449	---	121,316	809,045	1,229,301	20,000	255	2,058,601	---	---	254,124	2,312,725
Marshall	13,835	3,459,260	3,980,066	3,184,072	3,487,664	622,505	494,969	15,228,536	6,771,350	4,440,000	1,061,527	27,501,413	---	---	4,479,260	31,980,673
Mayer	2,374	320,103	227,396	292,949	105,402	60	3,228	949,138	386,439	288,165	40,062	1,663,804	---	---	---	1,663,804
Maynard	344	110,533	49,402	195,636	52,255	129,980	---	537,806	3,550	17,436	14,068	572,860	---	---	1,800	574,660
Mazeppa	873	248,298	203,312	138,966	22,800	4,588	6,305	624,269	19,073	80,000	15,475	738,817	---	25,601	---	764,418
McGrath	70	15,915	23,653	10,396	3,123	---	322	53,409	---	---	---	53,409	---	---	---	53,409
McGregor	375	126,148	77,450	175,714	28,789	1,559	16,685	426,345	74,998	---	---	501,343	---	---	58,905	560,248
McIntosh	608	140,698	69,822	103,554	63,562	64,500	---	442,136	38,760	25,524	1,711	508,131	---	---	24,776	532,907
McKinley*	124	70,346	13,933	2,578	1,769	---	62,292	150,918	---	4,526	1,487	156,931	---	43,446	8,000	208,377
Meadowlands	130	49,141	---	26,729	1,110	---	5,455	82,435	---	---	---	82,435	---	---	---	82,435
Medford	1,281	250,453	176,385	172,675	63,957	13,768	---	677,238	120,745	33,500	26,914	858,397	---	---	126,646	985,043
Medicine Lake	392	102,231	109,623	20,514	25,467	---	89,372	347,207	9,079	---	---	356,286	---	---	136,000	492,286
Medina	6,788	1,249,250	2,527,671	752,450	299,360	---	19,182	4,847,913	1,442,660	820,000	238,347	7,348,920	---	360,093	650,000	8,359,013
Meire Grove	176	23,620	2,129	12,889	3,000	---	---	41,638	4,521	---	---	46,159	---	---	---	46,159
Melrose	3,680	486,124	810,780	512,745	75,853	414,490	10,480	2,310,472	844,885	440,000	39,657	3,635,014	---	---	735,450	4,370,464
Menahga	1,329	406,898	268,282	156,407	59,077	111,918	13,710	1,016,292	40,140	440,000	242,362	1,738,794	---	---	---	1,738,794

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Mendota	215	68,248	91,123	22,334	974	---	---	182,679	---	---	---	182,679	---	---	---	182,679
Mendota Heights	11,747	1,637,874	4,981,458	1,675,643	1,111,090	21,556	41,202	9,468,823	6,768,257	1,880,000	574,880	18,691,960	---	22,089	8,941,508	27,655,557
Mentor	145	140,038	54,306	29,939	19,202	---	---	243,485	20,521	3,227	43	267,276	---	---	12,150	279,426
Middle River	306	109,698	64,091	40,283	59,213	83,234	3,550	360,069	27,652	---	7,684	395,405	---	---	1,000	396,405
Miesville	134	34,582	123,595	12,702	16,194	---	---	187,073	---	24,331	809	212,213	---	---	12,909	225,122
Milaca	2,904	479,983	805,721	314,150	209,037	56,965	126,441	1,992,297	1,471,077	391,000	55,053	3,909,427	---	---	51,060	3,960,487
Milan	349	129,936	81,659	29,174	30,027	9,463	---	280,259	63,169	---	---	343,428	---	---	1,121	344,549
Millerville	106	26,403	61,040	5,052	3,200	---	255	95,950	14,369	---	---	110,319	---	---	---	110,319
Millville	175	14,705	3,227	42,733	1,984	---	---	62,649	---	---	---	62,649	---	---	---	62,649
Milroy	245	145,266	22,911	116,009	7,027	3,851	---	295,064	5,495	---	---	300,559	---	---	13,000	313,559
Miltona	426	140,552	103,378	27,716	21,935	---	---	293,581	118,097	97,355	5,684	514,717	---	---	---	514,717
Minneapolis	435,885	118,593,000	297,122,000	68,567,000	166,488,072	139,886,000	26,106,000	816,762,072	204,470,056	140,969,267	20,552,301	1,182,753,696	---	6,623,000	250,155,154	1,439,531,850
Minneiska	109	9,216	3,381	30,224	2,316	---	153	45,290	---	---	---	45,290	---	---	---	45,290
Minneota	1,384	235,181	256,353	279,578	180,065	222,332	5,071	1,178,580	620,472	275,125	79,130	2,153,307	---	47,049	620,448	2,820,804
Minnesota City	188	34,693	600	31,911	6,797	3,200	---	77,201	---	---	---	77,201	---	---	---	77,201
Minnesota Lake	657	84,566	275,588	197,244	27,648	665	---	585,711	84,306	74,000	10,074	754,091	---	---	---	754,091
Minnetonka	54,141	6,204,781	13,772,945	6,473,889	5,603,043	8,313,549	1,865,738	42,233,945	17,723,048	1,375,000	186,048	61,518,041	---	---	5,835,917	67,353,958
Minnetonka Beach	557	416,737	227,653	135,369	42,371	---	76,396	898,526	1,188,961	---	32,618	2,120,105	---	133,780	174,596	2,428,481
Minnetrista	8,108	1,094,913	2,771,973	1,405,535	139,117	---	---	5,411,538	809,876	6,054,377	469,347	12,745,138	1,360,000	---	286,224	14,391,362
Mizpah	52	20,562	2,428	2,122	3,080	---	2,136	30,328	---	---	---	30,328	---	---	---	30,328
Montevideo	5,246	852,023	1,488,978	925,521	813,056	307,336	142,045	4,528,959	1,748,994	939,488	177,905	7,395,346	24,620	80,000	687,734	8,187,700
Montgomery	3,150	604,802	1,141,918	478,493	88,525	86,546	---	2,400,284	261,865	574,937	90,075	3,327,161	---	---	406,956	3,734,117
Monticello	13,886	1,756,127	2,449,765	2,393,638	3,071,828	871,950	697,494	11,240,802	7,941,452	2,975,000	772,591	22,929,845	---	1,626,818	1,695,040	26,251,703
Montrose	3,320	296,180	513,188	147,923	127,464	1,216	---	1,085,971	1,644,967	311,000	48,881	3,090,819	---	---	135,500	3,226,319
Moorhead	44,167	5,165,229	16,920,956	6,084,140	3,935,067	1,198,030	3,041,536	36,344,958	47,177,959	15,766,271	1,416,426	100,705,614	5,510,000	415,000	923,069	107,553,683
Moose Lake	2,775	561,359	652,240	205,016	418,318	---	15,717	1,852,650	113,059	233,835	76,439	2,275,983	---	20,000	---	2,295,983
Mora	3,615	483,499	962,396	518,152	379,409	99,444	333,991	2,776,891	349,625	229,990	103,925	3,460,431	---	8,683	491,719	3,960,833
Morgan	862	169,809	257,371	243,412	174,215	23,506	49,038	917,351	1,092,180	85,000	94,132	2,188,663	---	71,794	---	2,260,457
Morris	5,498	686,083	1,235,339	567,172	644,877	86,026	825,970	4,045,467	1,924,828	1,220,142	315,564	7,506,001	---	76,500	427,947	8,010,448
Morristown	997	182,992	293,963	185,187	66,999	1,399	565	731,105	166,501	285,000	43,938	1,226,544	---	---	289,093	1,515,637

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Morton	368	121,253	94,670	48,800	26,497	66,633	32,702	390,555	682,232	12,478	34,669	1,119,934	---	---	---	1,119,934
Motley	660	178,649	243,352	173,723	8,159	183,302	---	787,185	126,325	165,000	40,834	1,119,344	---	---	221,875	1,341,219
Mound	9,447	1,063,703	3,454,487	856,014	539,612	57,833	---	5,971,649	1,123,514	2,953,022	750,994	10,799,179	4,685,000	---	602,746	16,086,925
Mounds View	13,513	1,196,376	3,847,558	991,106	1,067,163	2,313,899	68,581	9,484,683	1,776,159	420,450	215,646	11,896,938	---	100,000	775,563	12,772,501
Mountain Iron	2,890	1,267,030	726,841	843,553	507,516	607,838	---	3,952,778	669,653	115,000	10,435	4,747,866	---	---	597,209	5,345,075
Mountain Lake	2,097	255,136	583,599	335,968	283,113	395,206	71,546	1,924,568	312,812	573,494	265,568	3,076,442	---	---	170,331	3,246,773
Murdock	268	112,878	58,066	51,108	---	51,281	6,514	279,847	42,975	31,183	1,797	355,802	---	---	---	355,802
Myrtle	39	15,395	15,496	10,382	3,153	---	---	44,426	---	---	---	44,426	---	---	---	44,426
Nashua	54	3,030	3,704	4,173	---	---	---	10,907	---	---	---	10,907	---	---	---	10,907
Nashwauk	962	385,430	621,699	487,727	98,937	9,339	---	1,603,132	346,527	185,085	16,507	2,151,251	---	---	151,097	2,302,348
Nassau	56	24,995	14,911	5,448	2,780	---	18,814	66,948	---	3,000	2,595	72,543	---	---	---	72,543
Nelson	179	54,125	2,260	11,912	3,576	---	---	71,873	---	---	---	71,873	---	57,845	---	129,718
Nerstrand	310	93,634	61,053	23,834	6,548	---	18,080	203,149	142,902	8,436	16,226	370,713	---	---	---	370,713
Nevis	417	183,776	198,779	61,493	29,178	---	1,227	474,453	90,442	---	---	564,895	---	---	---	564,895
New Auburn	440	115,715	100,830	38,684	11,088	---	12,848	279,165	2,152	93,123	27,686	402,126	---	---	375,455	777,581
New Brighton	23,427	2,579,073	6,276,994	1,356,337	4,193,606	2,170,880	3,801,366	20,378,256	4,008,661	1,990,000	1,521,805	27,898,722	---	519,300	3,646,388	32,064,410
New Germany	465	114,795	95,385	44,608	17,241	---	26,567	298,596	145,636	39,138	20,897	504,267	---	60,230	67,134	631,631
New Hope	22,376	1,900,480	8,427,939	1,565,599	2,032,585	513,946	225,116	14,665,665	22,573,850	968,674	1,363,748	39,571,937	---	300,000	1,681,951	41,553,888
New London	1,403	251,330	422,493	168,510	63,529	115,466	---	1,021,328	478,294	2,030,000	149,204	3,678,826	---	---	263,016	3,941,842
New Munich	321	53,379	27,291	35,209	17,821	---	4,528	138,228	---	---	---	138,228	---	---	---	138,228
New Prague	8,248	963,988	1,951,126	1,126,311	635,106	107,574	---	4,784,105	4,224,555	1,448,580	325,241	10,782,481	---	121,270	52,697	10,956,448
New Richland	1,195	160,630	556,528	200,654	56,468	2,946	37,149	1,014,375	108,116	220,500	49,648	1,392,639	---	11,272	545,161	1,949,072
New Trier	110	29,622	1,307	18,074	955	---	2,330	52,288	---	15,000	2,387	69,675	---	---	---	69,675
New Ulm	13,562	2,430,320	3,536,905	3,559,762	4,816,879	453,343	650,919	15,448,128	9,865,384	4,043,894	700,766	30,058,172	---	---	5,042,060	35,100,232
New York Mills	1,228	287,476	452,668	149,864	260,462	166,373	---	1,316,843	231,936	262,400	91,431	1,902,610	---	---	256,032	2,158,642
Newfolden	376	88,099	52,216	37,303	14,377	15,595	44,698	252,288	74,350	5,000	4,095	335,733	---	35,000	---	370,733
Newport	3,675	724,743	1,250,605	448,570	426,908	153,201	13,870	3,017,897	628,821	380,000	207,817	4,234,535	---	---	399,000	4,633,535
Nicollet	1,163	167,309	30,876	106,258	7,162	---	1,156	312,761	996,996	370,000	96,119	1,775,876	---	---	---	1,775,876
Nielsville	85	40,686	5,940	5,654	6,712	---	342	59,334	37,358	---	---	96,692	---	---	---	96,692
Nimrod	75	8,926	1,712	6,565	1,020	---	7,867	26,090	9,950	---	---	36,040	---	---	---	36,040

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Nisswa	2,096	475,597	796,928	562,823	294,447	27,829	147,377	2,305,001	604,209	440,000	129,386	3,478,596	---	---	310,893	3,789,489
Norcross**	71	33,166	2,623	12,617	---	---	40,133	88,539	5,551	---	---	94,090	---	---	---	94,090
North Branch	10,918	1,176,759	2,601,124	1,712,130	259,270	727,358	---	6,476,641	1,747,647	1,745,021	460,284	10,429,593	3,022,656	---	180,000	13,632,249
North Mankato	14,114	880,855	2,599,104	2,202,765	2,183,279	1,050,301	247,808	9,164,112	8,933,625	2,512,000	583,118	21,192,855	---	30,000	2,151,404	23,374,259
North Oaks	5,320	696,143	1,400,981	37,483	---	---	359,222	2,493,829	125,292	55,000	4,093	2,678,214	---	---	50,000	2,728,214
North Saint Paul	12,161	1,325,646	4,316,397	882,775	449,492	3,083,308	193,893	10,251,511	4,388,980	1,348,553	462,658	16,451,702	2,410,000	---	150,000	19,011,702
Northfield	20,494	2,942,631	4,972,264	2,681,829	2,802,266	726,781	---	14,125,771	6,199,872	1,906,622	770,521	23,002,786	5,020,000	---	1,047,186	29,069,972
Northome	172	145,896	35,941	145,851	14,569	150	39,505	381,912	831,181	---	4,250	1,217,343	24,459	---	2,000	1,243,802
Northrop	208	19,432	31,029	128,036	8,420	---	4,188	191,105	---	---	---	191,105	---	---	---	191,105
Norwood Young America	3,930	609,972	402,799	683,040	354,670	94,159	6,000	2,150,640	353,207	1,018,208	371,551	3,893,606	---	90	270,652	4,164,348
Nowthen	4,771	565,012	478,690	376,833	32,115	---	61,220	1,513,870	1,206,823	139,318	11,285	2,871,296	---	---	353,370	3,224,666
Oak Grove	8,868	741,117	1,270,102	587,064	66,636	6,777	42,717	2,714,413	819,734	---	9,160	3,543,307	---	---	660,254	4,203,561
Oak Park Heights	4,897	1,460,830	1,896,529	436,916	154,892	194,314	259,344	4,402,825	395,944	715,000	150,553	5,664,322	---	---	2,243,021	7,907,343
Oakdale	27,930	3,871,598	6,580,163	1,994,706	1,354,111	30,462	334,499	14,165,539	10,149,761	3,785,000	638,329	28,738,629	---	---	2,932,500	31,671,129
Odessa	121	58,618	13,407	15,318	1,088	---	11,167	99,598	1,000	1,273	1,588	103,459	---	---	---	103,459
Odin	102	34,899	38,383	15,669	3,390	---	21,403	113,744	---	---	---	113,744	---	---	---	113,744
Ogema	175	26,997	1,518	34,681	216	---	3,690	67,102	32,467	19,999	---	119,568	---	5,000	---	124,568
Ogilvie	359	115,998	85,599	21,791	5,223	---	---	228,611	62,690	43,847	9,793	344,941	---	---	37,089	382,030
Okabena	200	60,752	44,558	18,113	4,434	---	---	127,857	---	2,740	---	130,597	---	---	---	130,597
Oklee	433	194,988	59,212	107,270	2,933	1,097	26,839	392,339	17,394	3,936	1,330	414,999	---	---	10,170	425,169
Olivia	2,428	606,260	833,649	449,939	404,621	276,553	50,128	2,621,150	918,629	448,148	117,640	4,105,567	---	587,608	411,932	5,105,107
Onamia	857	218,449	397,920	85,900	34,947	115	---	737,331	63,474	16,880	235	817,920	---	---	---	817,920
Ormsby	127	32,593	32,148	14,309	7,853	---	---	86,903	25,070	1,876	3,428	117,277	---	---	---	117,277
Orono**	8,284	995,243	5,446,200	773,965	480,870	141,722	---	7,838,000	2,607,061	890,000	184,385	11,519,446	---	4,339	796,274	12,320,059
Oronoco	1,522	415,782	140,696	248,157	122,517	105,054	---	1,032,206	565,568	306,256	26,612	1,930,642	---	---	201,405	2,132,047
Orr	287	123,956	222,586	22,284	122,258	5,951	---	497,035	51,000	---	---	548,035	---	---	17,104	565,139
Ortonville	1,808	465,320	517,233	1,005,476	344,440	150,377	234,767	2,717,613	1,574,771	120,000	61,703	4,474,087	---	20,000	37,500	4,531,587
Osakis	1,773	351,897	541,634	191,349	79,617	188,141	7,964	1,360,602	122,991	305,983	63,779	1,853,355	---	---	2,570	1,855,925
Oslo	299	153,801	45,763	152,417	7,287	---	---	359,268	11,000	10,903	3,045	384,216	---	---	---	384,216
Osseo	2,711	684,769	1,095,994	212,572	195,899	334,484	---	2,523,718	1,149,391	1,010,000	340,338	5,023,447	---	---	1,317,633	6,341,080

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Ostrander	249	119,916	46,992	19,157	7,715	---	---	193,780	1,760,910	395,000	22,774	2,372,464	---	---	395,000	2,767,464
Otsego	18,130	1,381,644	2,379,440	1,683,958	751,077	156,361	---	6,352,480	7,001,285	1,185,000	233,091	14,771,856	---	---	1,061,726	15,833,582
Ottertail	643	197,621	49,663	56,952	17,898	26,843	1,917	350,894	351,759	72,608	28,163	803,424	---	---	47,082	850,506
Owatonna	26,314	3,426,985	7,390,178	4,049,601	4,809,798	1,989,883	451,835	22,118,280	6,651,509	1,272,881	470,463	30,513,133	---	---	148,300	30,661,433
Palisade	154	79,352	48,840	81,383	---	---	112	209,687	12,209	40,913	5,681	268,490	---	---	---	268,490
Park Rapids*	4,145	827,036	1,596,257	573,385	208,112	654,811	247,441	4,107,042	1,509,495	1,045,000	302,241	6,963,778	---	---	92,185	7,055,963
Parkers Prairie	1,022	216,674	311,499	142,980	154,856	10,583	---	836,592	397,782	132,000	5,028	1,371,402	---	---	41,731	1,413,133
Paynesville	2,530	470,094	804,846	292,474	207,332	173,315	128,831	2,076,892	3,923,645	280,000	185,930	6,466,467	---	1,320	551,547	7,019,334
Pease	240	35,109	15,553	13,060	9,078	405	1,208	74,413	827	25,000	8,450	108,690	---	---	---	108,690
Pelican Rapids	2,561	298,317	706,840	241,373	470,815	38,021	51,344	1,806,710	589,515	398,580	137,071	2,931,876	---	---	263,721	3,195,597
Pemberton	224	93,871	28,245	39,512	127,206	---	---	288,834	2,160	18,432	21,568	330,994	---	---	---	330,994
Pennock	516	100,301	49,719	32,825	24,441	---	1,632	208,918	126,957	35,000	6,043	376,918	---	59,585	---	436,503
Pequot Lakes	2,341	475,753	1,010,129	384,198	37,293	53,484	510	1,961,367	378,604	116,639	20,502	2,477,112	---	---	41,400	2,518,512
Perham	3,392	232,480	1,279,331	339,517	563,458	913,740	39,589	3,368,115	3,276,814	1,293,377	296,786	8,235,092	---	---	476,434	8,711,526
Perley	81	34,296	16,741	35,669	---	---	732	87,438	---	---	---	87,438	---	---	---	87,438
Peterson	194	84,896	3,189	21,495	13,628	---	9,094	132,302	88,579	20,000	19,358	260,239	---	---	21,658	281,897
Pierz	1,389	276,840	413,260	115,343	15,405	124,705	---	945,553	225,745	24,000	4,345	1,199,643	300,000	---	5,393	1,505,036
Pillager	492	128,052	124,250	104,680	1,585	26,559	7,169	392,295	1,495	130,000	27,315	551,105	---	28,500	---	579,605
Pine City	3,281	564,994	736,374	706,836	210,621	82,335	6,939	2,308,099	3,074,068	947,837	176,387	6,506,391	---	---	10,000	6,516,391
Pine Island	3,499	479,869	832,403	976,136	318,769	196,355	6,799	2,810,331	1,771,157	799,587	322,382	5,703,457	---	4,000	511,598	6,219,055
Pine River	945	170,262	376,185	379,273	61,910	52,144	125,039	1,164,813	1,556,514	137,035	11,358	2,869,720	---	---	94,553	2,964,273
Pine Springs	413	33,204	7,500	65,015	---	---	5,277	110,996	---	---	---	110,996	---	---	---	110,996
Pipestone	4,162	782,757	1,031,791	1,116,867	953,179	386,780	214,621	4,485,995	619,071	887,632	308,237	6,300,935	---	215,515	268,140	6,784,590
Plainview	3,392	656,570	1,116,713	633,204	534,822	368,833	29,229	3,339,371	448,563	212,000	79,806	4,079,740	---	913	1,016,067	5,096,720
Plato	300	57,299	109,307	78,150	40,396	549	---	285,701	75,535	---	---	361,236	---	---	---	361,236
Plummer	300	119,939	45,966	28,477	16,031	1,350	---	211,763	147,157	---	---	358,920	---	---	37,900	396,820
Plymouth	79,475	6,770,324	21,353,311	20,780,145	8,514,906	5,488,052	5,147,610	68,054,348	13,524,263	1,123,931	252,656	82,955,198	---	420,576	10,960,900	94,336,674
Porter	174	31,891	44,929	30,767	12,714	---	7,459	127,760	94,154	7,137	2,094	231,145	---	---	9,202	240,347
Preston	1,327	429,122	470,294	191,423	266,872	306,001	8,347	1,672,059	325,507	220,292	88,633	2,306,491	---	---	532,412	2,838,903
Princeton	4,772	676,510	2,077,973	778,342	261,816	230,905	34,863	4,060,409	1,039,571	447,000	78,228	5,625,208	---	11,500	370,540	6,007,248

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Prinsburg	503	139,180	70,677	197,859	14,104	---	---	421,820	92,323	8,710	1,495	524,348	---	---	---	524,348
Prior Lake	27,005	3,000,299	6,186,859	1,954,183	1,938,998	175,749	---	13,256,088	10,089,052	4,193,512	1,222,378	28,761,030	---	2,546,948	799,816	32,107,794
Proctor	3,066	736,334	1,238,643	477,490	44,626	3,884	---	2,500,977	395,449	2,691,079	207,295	5,794,800	---	10,000	2,310,216	8,115,016
Quamba	119	26,814	1,929	11,897	1,622	---	4,956	47,218	986	34,000	20,331	102,535	---	---	---	102,535
Racine	448	66,251	18,981	45,993	14,792	---	---	146,017	12,019	71,000	48,338	277,374	---	966,882	---	1,244,256
Ramsey	27,263	3,676,273	5,531,214	2,230,233	1,281,153	980,118	---	13,698,991	1,505,922	2,280,000	854,188	18,339,101	---	639,494	1,581,327	20,559,922
Randall	629	182,616	50,768	51,265	16,279	1,192	930	303,050	21,122	70,000	5,036	399,208	---	24,999	---	424,207
Randolph	462	82,194	77,748	45,727	5,473	---	554	211,696	---	---	---	211,696	---	---	---	211,696
Ranier	581	202,973	31,000	86,888	70,869	11,333	---	403,063	145,929	60,324	31,041	640,357	---	---	8,550	648,907
Raymond	765	157,696	89,239	177,358	30,237	1,000	1,200	456,730	234,328	175,000	38,088	904,146	---	---	15,940	920,086
Red Lake Falls	1,401	198,753	125,249	235,194	228,854	294,176	15,231	1,097,457	150,863	196,160	56,758	1,501,238	---	---	---	1,501,238
Red Wing	16,443	2,197,531	7,455,079	2,995,786	3,728,636	2,100,756	1,160,004	19,637,792	15,802,545	2,935,000	1,323,686	39,699,023	---	11,035	9,566,450	49,276,508
Redwood Falls	5,236	1,103,552	1,864,748	1,316,475	2,188,403	152,792	320,783	6,946,753	1,299,452	174,522	80,373	8,501,100	---	73,353	248,962	8,823,415
Regal	33	7,341	1,066	1,940	---	---	---	10,347	---	---	---	10,347	---	---	---	10,347
Remer	408	131,078	60,108	164,010	8,325	10,550	34,948	409,019	69,142	28,445	6,429	513,035	---	---	2,000	515,035
Renville	1,225	290,573	360,363	303,559	86,311	82,727	6,406	1,129,939	85,807	52,648	3,958	1,272,352	---	---	---	1,272,352
Revere	92	42,462	2,195	10,215	3,113	---	---	57,985	2,450	---	---	60,435	---	---	---	60,435
Rice	1,355	200,768	476,641	146,024	22,792	32,207	---	878,432	8,691	25,000	2,000	914,123	---	---	20,649	934,772
Rice Lake	4,085	366,985	401,075	589,806	26,784	189	---	1,384,839	883,573	104,112	9,572	2,382,096	---	74,000	235,106	2,691,202
Richfield	36,993	2,769,608	15,181,696	3,076,465	5,242,616	5,898,560	139,524	32,308,469	28,470,859	8,870,000	1,658,046	71,307,374	---	1,000,000	12,856,125	85,163,499
Richmond	1,496	190,822	259,389	198,072	141,917	58,402	---	848,602	138,683	130,000	106,725	1,224,010	---	---	38,206	1,262,216
Richville	89	5,695	781	17,129	4,700	---	817	29,122	7,271	---	---	36,393	---	---	---	36,393
Riverton	110	53,976	1,793	8,771	---	---	---	64,540	2,232	---	---	66,772	---	---	---	66,772
Robbinsdale	14,741	978,731	5,590,524	2,250,057	1,519,174	904,591	---	11,243,077	423,873	880,000	400,401	12,947,351	---	400,000	340,802	13,688,153
Rochester	119,969	12,778,202	53,810,713	17,117,665	28,805,723	7,949,147	15,641,876	136,103,326	52,797,567	10,103,000	4,677,933	203,681,826	---	483,303	20,563,763	224,728,892
Rock Creek	1,649	159,661	42,150	186,811	8,279	---	3,411	400,312	11,804	---	---	412,116	---	---	---	412,116
Rockford	4,419	537,254	771,258	519,467	216,766	70,062	46,693	2,161,500	818,815	1,915,000	261,011	5,156,326	---	---	1,938,232	7,094,558
Rockville	2,593	328,629	266,802	359,041	52,125	---	---	1,006,597	1,006,284	164,000	36,043	2,212,924	---	84,537	76,000	2,373,461
Rogers	13,232	2,042,875	4,422,477	1,064,513	1,453,515	139,820	197,870	9,321,070	7,007,952	1,090,000	249,070	17,668,092	---	---	1,084,187	18,752,279
Rollingstone	654	115,518	67,122	77,610	32,865	---	---	293,115	189,520	141,196	20,905	644,736	---	---	111,451	756,187

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Roosevelt	130	11,911	1,312	4,546	3,842	---	---	21,611	---	---	---	21,611	---	---	---	21,611
Roscoe	107	25,515	3,485	13,902	---	---	---	42,902	---	---	---	42,902	---	28,103	---	71,005
Rose Creek	399	85,380	13,525	51,048	2,262	---	---	152,215	19,356	24,000	7,514	203,085	---	---	2,557	205,642
Roseau	2,782	494,347	1,048,151	435,216	582,324	372,422	66,861	2,999,321	2,716,504	53,164	5,520	5,774,509	---	---	---	5,774,509
Rosemount	25,202	3,659,272	4,702,502	2,160,518	2,856,702	261,345	---	13,640,339	7,112,935	1,567,033	324,042	22,644,349	---	198,243	172,880	23,015,472
Roseville	36,644	8,225,526	11,359,975	2,615,914	4,925,891	1,538,591	---	28,665,897	4,668,852	2,675,000	666,073	36,675,822	---	---	2,021,684	38,697,506
Rothsay	480	167,952	76,287	94,748	59,176	21,391	47,028	466,582	1,151,524	75,831	84,149	1,778,086	---	---	200	1,778,286
Round Lake	372	61,275	77,354	160,403	6,461	---	54,329	359,822	44,376	19,000	---	423,198	---	---	---	423,198
Royalton	1,255	132,824	374,259	122,764	19,118	1,019	---	649,984	262,622	66,000	12,676	991,282	---	10,738	13,928	1,015,948
Rush City	3,130	356,419	571,795	245,473	98,391	149,670	271,241	1,692,989	1,475,092	90,000	49,029	3,307,110	---	6,500	358,339	3,671,949
Rushford	1,769	127,093	627,772	105,357	365,651	220,722	62,133	1,508,728	1,648,312	411,243	180,685	3,748,968	---	---	282,648	4,031,616
Rushford Village	849	110,664	25,052	138,025	7,440	15,770	72,780	369,731	31,539	81,000	26,669	508,939	---	---	25,490	534,429
Rushmore	338	115,135	44,811	105,252	2,342	---	34,452	301,992	13,621	32,294	6,390	354,297	---	---	8,360	362,657
Russell	324	100,517	58,794	46,746	13,594	---	---	219,651	43,398	34,613	5,573	303,235	---	---	---	303,235
Ruthton	212	68,319	51,009	55,699	1,374	7,263	4,406	188,070	86,364	6,869	912	282,215	---	---	47,500	329,715
Rutledge**	222	25,093	---	8,955	11,724	---	5,570	51,342	---	15,000	---	66,342	---	---	---	66,342
Sabin	551	79,573	32,599	53,896	22,783	28,362	---	217,213	40,316	121,263	28,523	407,315	---	5,295	4,000	416,610
Sacred Heart	501	159,805	163,504	175,761	17,253	9,841	---	526,164	3,545,118	34,242	116,050	4,221,574	---	---	---	4,221,574
Saint Anthony	9,020	1,255,737	4,698,695	1,022,544	474,430	1,098,114	73,913	8,623,433	2,135,877	4,910,000	981,184	16,650,494	---	86,300	1,406,921	18,143,715
Saint Anthony [Stearns]	90	4,661	1,834	3,139	---	---	---	9,634	---	---	---	9,634	---	---	---	9,634
Saint Augusta	3,612	301,590	269,275	233,988	85,523	96,535	---	986,911	1,314,364	---	495	2,301,770	---	---	533,730	2,835,500
Saint Bonifacius	2,291	315,878	520,222	308,559	---	---	4,315	1,148,974	183,616	289,879	55,336	1,677,805	---	62,000	---	1,739,805
Saint Charles	3,855	360,010	818,367	275,170	629,528	88,940	---	2,172,015	931,446	445,520	201,887	3,750,868	1,199,824	---	1,059,893	6,010,585
Saint Clair	828	145,526	103,295	169,101	7,164	331	---	425,417	9,864	---	---	435,281	---	---	---	435,281
Saint Cloud	68,524	5,703,891	32,168,612	6,884,941	6,298,192	1,563,081	1,263,314	53,882,031	20,097,871	9,460,000	3,023,657	86,463,559	---	13,542	11,514,320	97,991,421
Saint Francis	8,049	1,223,523	2,398,350	538,411	316,672	---	63,252	4,540,208	1,379,704	390,000	203,638	6,513,550	---	---	---	6,513,550
Saint Hilaire	266	122,147	16,529	39,284	31,761	---	---	209,721	32,464	---	---	242,185	---	---	---	242,185
Saint James	4,551	559,687	1,364,223	1,536,502	358,706	579,627	89,601	4,488,346	4,948,475	8,760,035	269,892	18,466,748	---	588,260	583,606	19,638,614
Saint Joseph	7,342	815,401	1,626,997	486,341	422,239	392,001	---	3,742,979	5,038,722	1,087,000	338,973	10,207,674	---	387,000	447,546	11,042,220
Saint Leo	91	15,778	9,842	6,978	7,063	---	---	39,661	21,379	---	---	61,040	---	6,000	10,768	77,808

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Table 17

Classification of Expenditures for All Governmental Funds

For the Year Ended December 31, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Saint Louis Park	49,834	10,907,232	17,651,051	14,389,354	7,048,885	16,252,595	---	66,249,117	16,857,464	3,049,378	1,778,565	87,934,524	2,160,000	300,000	2,204,448	92,598,972
Saint Martin	345	151,884	113,165	38,120	---	97,164	---	400,333	313,672	1,776,450	172,252	2,662,707	---	---	115,669	2,778,376
Saint Mary's Point	357	68,553	77,887	67,304	1,562	---	39,427	254,733	8,830	---	---	263,563	---	---	52,843	316,406
Saint Michael	18,157	1,143,977	1,781,682	2,723,773	962,263	298,652	16,637	6,926,984	1,252,328	4,427,648	422,597	13,029,557	---	120,000	5,504,000	18,653,557
Saint Paul	315,925	60,603,612	202,674,091	50,986,230	67,704,849	32,461,593	12,335,788	426,766,163	49,908,943	126,202,628	27,906,466	630,784,200	---	3,925,757	80,667,219	715,377,176
Saint Paul Park	5,611	518,243	1,576,739	696,117	283,691	701	6,520	3,082,011	2,690,144	575,000	147,664	6,494,819	---	---	1,019,556	7,514,375
Saint Peter	12,033	1,284,938	3,039,539	1,438,798	2,328,683	460,814	---	8,552,772	2,845,664	1,526,400	351,562	13,276,398	---	---	443,327	13,719,725
Saint Rosa	77	10,132	3,428	7,324	17,723	---	119	38,726	---	---	---	38,726	---	---	---	38,726
Saint Stephen	889	102,666	155,493	289,085	25,897	---	9,848	582,989	360	15,000	3,328	601,677	---	---	16,653	618,330
Saint Vincent	51	4,596	3,632	6,857	---	---	1,965	17,050	335	---	---	17,385	---	---	---	17,385
Sanborn	312	92,479	49,334	92,278	42,110	1,438	4,392	282,031	35,264	---	---	317,295	---	---	29,687	346,982
Sandstone	2,657	426,765	295,631	290,269	56,194	500,297	12,339	1,581,495	1,191,965	155,000	32,802	2,961,262	---	146,763	2,034,540	5,142,565
Sargeant	56	18,221	1,551	4,066	---	---	---	23,838	---	---	---	23,838	---	---	---	23,838
Sartell	19,107	782,280	3,649,414	1,370,695	878,141	372,323	19,802	7,072,655	16,376,320	3,615,000	1,739,940	28,803,915	---	3,848,668	4,672,903	37,325,486
Sauk Centre	4,573	963,659	1,812,846	560,349	577,635	57,554	85,337	4,057,380	2,434,349	994,000	382,027	7,867,756	---	---	282,160	8,149,916
Sauk Rapids	14,244	878,534	3,000,055	1,242,757	398,266	887,783	---	6,407,395	2,977,518	720,000	49,240	10,154,153	---	---	383,885	10,538,038
Savage	32,245	2,630,441	7,827,548	2,681,120	2,092,805	823,436	123,203	16,178,553	8,583,762	5,533,200	1,231,466	31,526,981	1,825,000	316,750	2,746,630	36,415,361
Scandia	4,054	434,252	461,215	629,551	141,663	10,950	27,846	1,705,477	361,364	285,000	187,943	2,539,784	---	---	547,962	3,087,746
Scanlon	987	148,671	124,267	102,027	50,063	---	---	425,028	141,419	10,000	9,188	585,635	---	---	---	585,635
Seaforth	81	21,000	17,474	11,494	5,900	---	305	56,173	22,993	3,963	543	83,672	---	---	4,507	88,179
Sebeka	684	205,809	293,178	142,788	50,368	19,706	---	711,849	14,523	106,626	81,622	914,620	---	---	---	914,620
Sedan	50	11,966	1,472	7,741	---	---	---	21,179	---	---	---	21,179	17,230	---	---	38,409
Shafer	1,109	214,305	113,806	203,520	41,956	1,248	---	574,835	97,512	65,000	25,300	762,647	---	---	20,000	782,647
Shakopee	41,528	4,922,407	12,849,532	3,702,439	6,142,132	2,510,329	242,911	30,369,750	9,047,340	1,910,000	1,096,743	42,423,833	---	---	525,289	42,949,122
Shelly	183	41,546	28,689	55,670	8,528	566	614	135,613	---	4,517	1,038	141,168	---	---	---	141,168
Sherburn	1,050	218,938	436,918	405,331	94,675	16,580	---	1,172,442	77,772	205,000	77,405	1,532,619	---	---	---	1,532,619
Shevlin	168	21,343	44,798	17,193	26,779	---	---	110,113	3,000	---	---	113,113	---	---	115,937	229,050
Shoreview	26,695	2,928,802	4,641,374	1,402,847	8,161,661	1,195,701	535,254	18,865,639	6,957,100	1,635,000	721,070	28,178,809	---	---	6,572,054	34,750,863
Shorewood	7,934	1,397,824	1,924,204	1,066,712	366,977	---	---	4,755,717	2,303,481	925,000	108,305	8,092,503	---	230,000	1,416,305	9,738,808
Silver Bay	1,826	518,842	653,241	551,299	1,006,940	36,172	21,048	2,787,542	2,727,116	20,288	8,557	5,543,503	---	---	477,589	6,021,092

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Table 17

Classification of Expenditures for All Governmental Funds

For the Year Ended December 31, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Silver Lake	798	152,462	437,093	189,185	156,382	---	5,063	940,185	36,297	57,000	22,505	1,055,987	---	---	161,118	1,217,105
Skyline	275	46,692	13,191	6,426	7,831	---	---	74,140	---	---	---	74,140	---	---	---	74,140
Slayton	2,085	330,371	706,892	417,823	326,007	1,819	21,034	1,803,946	748,232	146,238	78,955	2,777,371	---	250,000	266,512	3,293,883
Sleepy Eye	3,441	926,267	923,586	410,930	669,523	273,984	494,140	3,698,430	1,908,323	510,486	140,292	6,257,531	---	44,575	393,090	6,695,196
Sobieski	189	25,681	3,329	30,932	38,598	---	---	98,540	21,500	---	---	120,040	---	1,580	---	121,620
Solway	86	14,188	2,384	8,632	2,096	---	2,410	29,710	---	---	---	29,710	---	---	---	29,710
South Haven	194	142,450	215,999	40,243	5,588	---	14,042	418,322	21,035	---	---	439,357	---	---	---	439,357
South Saint Paul	20,774	2,368,552	8,956,022	2,479,014	3,970,403	2,384,664	1,234,212	21,392,867	8,179,847	1,540,000	878,375	31,991,089	---	2,542,959	2,300,204	36,834,252
Spicer	1,225	263,118	253,840	202,116	201,941	105,176	3,772	1,029,963	372,196	535,000	141,976	2,079,135	---	15,988	973,999	3,069,122
Spring Grove	1,293	295,064	296,734	140,186	381,403	128,448	57,492	1,299,327	1,235,625	183,000	47,734	2,765,686	---	---	540,528	3,306,214
Spring Hill	90	8,761	970	5,252	8,680	---	8,980	32,643	---	---	---	32,643	---	---	---	32,643
Spring Lake Park	6,699	1,007,182	2,243,658	698,339	949,882	50,829	193,667	5,143,557	455,292	794,954	108,708	6,502,511	---	---	720,236	7,222,747
Spring Park	1,732	402,638	654,785	148,372	31,697	104,848	57,291	1,399,631	468,288	111,250	15,544	1,994,713	---	---	163,180	2,157,893
Spring Valley	2,496	256,711	400,872	280,639	360,171	66,961	---	1,365,354	2,124,648	405,893	233,150	4,129,045	---	26,763	946,128	5,101,936
Springfield	2,037	577,177	686,580	361,934	836,549	234,532	79,075	2,775,847	577,246	453,338	119,479	3,925,910	---	---	292,558	4,218,468
Squaw Lake	104	25,536	37,216	9,679	2,546	---	3,547	78,524	11,119	2,099	2,386	94,128	---	---	8,765	102,893
Stacy	1,527	236,908	228,717	113,847	54,466	126,740	---	760,678	---	109,000	51,122	920,800	---	---	5,145	925,945
Staples	3,031	461,522	929,023	453,116	193,496	483,503	83,209	2,603,869	1,212,658	489,000	332,510	4,638,037	3,055,000	---	218,059	7,911,096
Starbuck	1,296	334,062	561,766	169,099	38,877	4,150	20,108	1,128,062	152,992	373,630	99,489	1,754,173	---	---	48,389	1,802,562
Steen	178	27,823	11,976	10,731	5,622	---	17,098	73,250	65,752	---	---	139,002	---	---	---	139,002
Stephen	666	186,016	228,317	77,987	136,986	294,530	113,646	1,037,482	176,689	48,963	14,955	1,278,089	---	---	38,869	1,316,958
Stewart	540	160,798	164,187	155,253	3,307	20,583	---	504,128	250,790	126,000	82,062	962,980	---	2,559	134,491	1,100,030
Stewartville	6,284	582,720	820,129	488,323	887,448	183,735	93,605	3,055,960	1,877,522	788,000	154,706	5,876,188	---	---	---	5,876,188
Stillwater	19,767	4,115,343	6,047,254	4,036,479	3,858,355	495,563	34,484	18,587,478	8,341,407	3,455,000	1,146,808	31,530,693	3,460,000	21,352	7,635,035	42,647,080
Stockton	722	106,585	15,477	79,436	3,221	---	5,665	210,384	166,571	---	---	376,955	---	---	132,821	509,776
Storden	201	58,412	43,294	61,970	16,494	6,237	15,060	201,467	2,051	38,734	4,733	246,985	---	---	84,813	331,798
Strandquist	77	24,171	2,013	10,901	2,872	---	6,029	45,986	---	---	---	45,986	---	1,124	---	47,110
Strathcona	35	6,492	1,700	3,092	2,440	---	3,360	17,084	---	---	---	17,084	---	---	---	17,084
Sturgeon Lake	431	113,825	38,886	40,138	240	---	1,490	194,579	5,250	---	---	199,829	---	---	---	199,829
Sunburg	98	33,852	79,845	17,527	15,958	39,423	421	187,026	42,048	8,454	736	238,264	---	---	23,493	261,757

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Sunfish Lake	529	129,204	251,520	110,414	---	---	18,530	509,668	860,211	113,000	37,280	1,520,159	---	---	---	1,520,159
Swanville	353	78,274	18,368	78,727	23,245	14,788	5,502	218,904	24,516	49,000	13,973	306,393	---	---	21,242	327,635
Taconite	634	192,002	39,134	96,559	28,080	---	53,444	409,219	8,847	---	---	418,066	---	---	4,000	422,066
Tamarack	83	46,795	1,003	16,974	5,200	---	1,059	71,031	8,255	3,771	862	83,919	---	---	---	83,919
Taopi	57	3,835	2,623	3,108	1,063	---	300	10,929	---	---	---	10,929	---	---	---	10,929
Taunton	125	56,600	21,113	7,603	277	38	---	85,631	---	---	---	85,631	---	---	10,000	95,631
Taylors Falls	1,036	229,908	209,495	163,047	31,108	14,304	---	647,862	290,942	135,000	49,371	1,123,175	---	---	---	1,123,175
Tenstrike	209	9,365	8,835	22,646	800	---	---	41,646	---	---	---	41,646	---	---	---	41,646
Thief River Falls	9,071	1,194,248	3,427,616	908,427	2,149,944	1,249,012	960,314	9,889,561	6,779,381	525,000	202,030	17,395,972	---	135,551	66,005	17,597,528
Tintah	57	14,881	32,308	8,931	4,475	---	4,082	64,677	---	9,300	---	73,977	---	---	8,381	82,358
Tonka Bay	1,541	430,486	779,929	199,135	74,579	---	25,769	1,509,898	338,012	---	---	1,847,910	---	---	142,670	1,990,580
Tower**	487	283,976	603,743	209,851	316,624	38,334	91,991	1,544,519	1,804,894	555,743	49,578	3,954,734	---	---	49,353	4,004,087
Tracy	2,116	614,369	557,480	451,239	303,847	192,029	67,747	2,186,711	2,197,772	455,000	253,352	5,092,835	515,000	---	461,850	6,069,685
Trail	44	6,389	542	5,060	1,594	---	6,487	20,072	---	---	---	20,072	---	---	---	20,072
Trimont	708	191,945	226,611	202,059	48,766	1,843	---	671,224	33,465	31,553	16,024	752,266	---	---	---	752,266
Trommald	103	13,722	1,500	20,462	656	---	550	36,890	3,263	---	---	40,153	---	---	---	40,153
Trosky	68	13,840	4,035	17,292	1,462	---	9,474	46,103	6,981	9,000	299	62,383	---	---	---	62,383
Truman	1,055	292,423	304,703	220,959	99,045	712	4,884	922,726	58,313	89,969	24,647	1,095,655	---	83,874	---	1,179,529
Turtle River	82	10,181	2,245	10,929	---	---	590	23,945	---	---	---	23,945	---	---	---	23,945
Twin Lakes	144	30,449	31,559	3,330	2,491	---	---	67,829	---	---	---	67,829	---	---	---	67,829
Twin Valley	751	149,465	211,930	97,928	118,430	76,031	1,779	655,563	77,013	9,492	1,462	743,530	---	---	51,211	794,741
Two Harbors	3,618	770,787	1,304,343	1,179,263	812,614	22,514	313,249	4,402,770	3,113,412	63,465	115,852	7,695,499	---	250,000	673,127	8,618,626
Tyler	1,116	223,109	230,543	61,269	210,561	69,100	9,861	804,443	400,480	117,396	11,336	1,333,655	---	83,334	138,869	1,555,858
Ulen	551	117,693	68,440	56,132	51,586	11,433	3,823	309,107	175,065	---	---	484,172	---	---	---	484,172
Underwood	359	54,244	39,439	64,785	19,814	125	---	178,407	57,296	---	---	235,703	---	10,000	---	245,703
Upsala	429	135,360	56,826	161,831	59,454	10,679	---	424,150	7,553	38,600	41,111	511,414	660,000	---	3,270	1,174,684
Urbank	52	18,650	561	2,566	15,992	---	---	37,769	---	---	---	37,769	---	---	---	37,769
Utica	273	31,281	7,341	30,856	9,655	---	1,662	80,795	4,847	24,000	5,525	115,167	---	---	---	115,167
Vadnais Heights	13,338	1,383,820	2,587,593	1,035,677	844,898	406,454	30,815	6,289,257	924,651	275,000	337,448	7,826,356	---	124,701	---	7,951,057
Vergas	364	75,950	82,191	92,684	104,334	10,314	9,731	375,204	827,333	63,125	11,379	1,277,041	---	---	6,000	1,283,041

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Table 17

Classification of Expenditures for All Governmental Funds

For the Year Ended December 31, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Vermillion	439	64,722	13,039	52,891	13,240	---	---	143,892	---	---	---	143,892	---	---	---	143,892
Verndale	577	84,268	202,176	42,803	38,996	54,934	6,220	429,397	2,872,148	43,435	14,170	3,359,150	---	---	---	3,359,150
Vernon Center	320	103,818	77,073	131,732	1,734	---	---	314,357	---	---	---	314,357	---	---	---	314,357
Vesta	295	114,130	28,781	58,520	17,685	125,937	---	345,053	1,200	32,315	942	379,510	---	10,673	---	390,183
Victoria	10,585	1,577,501	1,280,718	882,475	1,029,959	5,940	8,608	4,785,201	1,235,037	2,055,000	520,873	8,596,111	---	---	2,100,574	10,696,685
Viking	98	47,497	23,647	9,979	5,109	---	122	86,354	23,900	---	---	110,254	---	---	61	110,315
Villard	255	66,502	61,235	49,305	23,097	---	---	200,139	8,315	---	---	208,454	---	---	32,000	240,454
Vining	69	12,728	15,084	10,657	7,178	---	52	45,699	31,348	---	---	77,047	---	---	---	77,047
Virginia	8,374	2,211,284	8,479,405	3,054,574	2,643,750	998,902	84,000	17,471,915	4,731,798	800,924	150,706	23,155,343	---	250,000	377,002	23,782,345
Wabasha	2,527	532,288	1,422,374	709,969	250,622	49,187	---	2,964,440	2,146,537	405,000	56,150	5,572,127	---	---	617,647	6,189,774
Wabasso	691	180,511	202,798	186,858	119,192	18,819	409	708,587	158,400	196,821	55,707	1,119,515	---	---	104,948	1,224,463
Waconia	13,277	1,986,177	1,571,733	1,906,495	2,529,065	249,772	---	8,243,242	3,003,367	3,097,065	875,267	15,218,941	1,450,000	335,753	2,156,006	19,160,700
Wadena	4,200	487,151	1,169,341	1,066,738	437,330	457,421	101,628	3,719,609	2,088,613	376,014	55,026	6,239,262	---	139,200	333,233	6,711,695
Wahkon	227	123,843	9,375	110,651	49,164	---	---	293,033	96,626	70,000	13,982	473,641	---	---	---	473,641
Waite Park**	7,801	1,312,170	3,398,924	1,675,001	447,080	85,852	423,773	7,342,800	6,881,664	1,547,427	699,782	16,471,673	---	---	898,470	17,370,143
Waldorf	225	63,784	50,946	59,127	10,193	---	4,497	188,547	508,418	5,916	52,450	755,331	---	517,025	7,840	1,280,196
Walker	913	524,747	357,380	252,805	122,988	156,227	69,880	1,484,027	561,165	261,947	50,313	2,357,452	---	---	239,444	2,596,896
Walnut Grove	816	160,603	220,496	134,038	23,405	966	6,262	545,770	198,869	---	---	744,639	---	69,157	40,806	854,602
Walters	65	19,973	32,764	40,809	1,474	---	4,970	99,990	---	8,758	4,685	113,433	---	---	13,443	126,876
Waltham	155	28,251	3,457	16,334	1,179	---	---	49,221	---	---	---	49,221	---	18,562	---	67,783
Wanamingo	1,104	141,431	233,507	164,809	110,859	426,492	---	1,077,098	280,937	374,000	118,523	1,850,558	---	---	79,054	1,929,612
Wanda	84	34,077	24,932	8,826	4,860	---	---	72,695	29,121	---	---	101,816	---	6,862	---	108,678
Warba	180	57,973	12,449	5,193	8,638	---	262	84,515	7,000	---	---	91,515	---	---	36,934	128,449
Warren**	1,589	600,516	162,306	189,745	186,390	---	152,188	1,291,145	982,928	180,002	74,642	2,528,717	---	188,153	306,294	3,023,164
Warroad	1,838	365,322	1,251,146	293,859	566,393	293,533	594,323	3,364,576	884,326	470,000	12,560	4,731,462	---	76,480	246,585	5,054,527
Waseca	8,996	1,434,757	3,382,061	1,743,778	1,086,349	233,764	70,200	7,950,909	4,914,857	335,000	146,100	13,346,866	---	187,119	2,505,157	16,039,142
Watertown	4,555	732,900	504,013	467,082	187,312	120,905	---	2,012,212	1,047,131	610,000	122,931	3,792,274	---	---	1,437,231	5,229,505
Waterville	1,920	255,951	726,639	377,469	75,893	39,477	---	1,475,429	603,189	310,000	71,184	2,459,802	---	---	113,733	2,573,535
Watkins	972	252,504	291,937	185,031	129,559	56,448	---	915,479	294,836	4,099,064	240,717	5,550,096	---	---	4,045,331	9,595,427
Watson	189	114,776	2,412	69,936	4,780	---	---	191,904	25,000	---	---	216,904	---	---	---	216,904

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**Failed to meet reporting requirements.

Table 17

Classification of Expenditures for All Governmental Funds

For the Year Ended December 31, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Waubun	407	63,844	85,973	58,656	13,867	---	1,456	223,796	303,134	---	1,950	528,880	---	97,394	---	626,274
Waverly	1,609	402,904	408,544	458,013	24,968	17,609	2,595	1,314,633	289,436	81,289	30,258	1,715,616	---	25,700	299,647	2,040,963
Wayzata	4,672	1,825,577	2,365,071	738,012	1,317,521	2,632,797	8,183	8,887,161	3,221,254	345,000	429,185	12,882,600	---	---	1,505,932	14,388,532
Welcome	648	146,993	260,692	226,713	44,780	359,201	15,990	1,054,369	2,011,774	50,000	43,268	3,159,411	---	---	---	3,159,411
Wells	2,228	652,225	651,080	622,582	506,676	112,162	49,587	2,594,312	762,034	385,000	164,374	3,905,720	---	---	---	3,905,720
Wendell	160	80,458	48,188	35,421	59,027	---	563	223,657	---	---	---	223,657	---	100,000	---	323,657
West Concord	774	227,916	181,887	172,595	119,475	17,010	---	718,883	298,030	163,250	63,569	1,243,732	---	---	---	1,243,732
West Saint Paul	21,205	2,929,220	8,584,228	8,572,338	2,602,546	505,505	60,254	23,254,091	2,069,178	2,600,000	1,480,254	29,403,523	---	---	98,535	29,502,058
West Union	103	6,438	919	27,321	2,821	---	---	37,499	---	---	---	37,499	---	---	---	37,499
Westbrook	703	146,959	228,771	310,354	149,238	2,958	1,713	839,993	117,680	1,225,000	63,025	2,245,698	---	---	11,250	2,256,948
Westport	54	4,818	1,833	23,838	---	---	6,289	36,778	---	---	---	36,778	---	---	---	36,778
Whalan	65	32,854	4,137	4,437	5,059	---	---	46,487	---	---	---	46,487	---	---	---	46,487
Wheaton	1,345	248,435	481,441	357,302	228,973	489,883	34,193	1,840,227	31,447	57,639	29,498	1,958,811	---	---	---	1,958,811
White Bear Lake	25,752	1,925,575	6,349,594	2,134,623	1,506,783	1,093,417	159,659	13,169,651	5,357,364	420,000	606,920	19,553,935	---	452,550	3,969,617	23,976,102
Wilder	56	22,543	1,741	10,497	1,321	---	2,516	38,618	1,091	---	---	39,709	---	---	---	39,709
Willernie	531	124,661	50,773	105,016	2,683	---	---	283,133	20,562	9,271	1,813	314,779	---	---	---	314,779
Williams	171	121,261	44,407	16,089	21,355	---	652	203,764	27,734	11,000	1,563	244,061	---	---	18,547	262,608
Willmar	20,226	3,641,208	5,552,388	3,663,815	2,800,663	128,262	193,415	15,979,751	7,167,569	3,669,360	1,973,467	28,790,147	---	---	4,507,872	33,298,019
Willow River	396	155,507	35,852	42,558	4,818	---	---	238,735	30,609	---	---	269,344	---	---	---	269,344
Wilmont	339	97,063	56,757	58,376	16,526	---	---	228,722	3,560	9,456	410	242,148	---	---	---	242,148
Wilton	251	30,246	5,861	19,977	974	---	---	57,058	---	2,832	989	60,879	---	---	---	60,879
Windom	4,514	425,867	1,816,251	742,702	500,098	732,166	147,138	4,364,222	1,113,182	684,269	276,243	6,437,916	---	107,547	561,258	7,106,721
Winger	211	84,621	36,886	16,010	11,010	---	1,888	150,415	17,008	465	932	168,820	---	---	---	168,820
Winnebago	1,324	423,487	521,195	297,641	241,515	26,282	---	1,510,120	289,838	281,241	52,357	2,133,556	---	---	---	2,133,556
Winona	27,252	3,346,082	9,005,573	3,262,294	2,109,536	1,467,727	26,326	19,217,538	2,008,758	1,085,000	173,175	22,484,471	---	517,619	555,892	23,557,982
Winsted	2,278	526,549	713,257	357,446	67,862	20,712	52,990	1,738,816	1,276,155	330,000	130,526	3,475,497	---	---	589,467	4,064,964
Winthrop	1,400	353,588	500,830	333,227	92,273	52,804	11,175	1,343,897	363,326	165,154	69,821	1,942,198	---	29,574	344,413	2,316,185
Winton	163	57,666	2,943	24,762	8,835	---	2,253	96,459	21,620	36,014	9,487	163,580	---	6,000	---	169,580
Wolf Lake	60	33,570	53,639	5,591	30,664	---	7,805	131,269	37,744	---	---	169,013	---	1,508	3,300	173,821
Wolverton	129	36,270	28,239	26,892	22,768	---	---	114,169	---	---	---	114,169	---	2,069	---	116,238

[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, 2019

		Current Expenditures								Debt Service				Transfers Out		
Name of City	Popu-lation	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	Total Expenditures & Other Financing Uses
Wood Lake	413	101,745	69,775	100,285	37,945	60	---	309,810	48,326	---	---	358,136	---	---	---	358,136
Woodbury	71,616	7,148,557	23,215,786	13,001,434	5,059,286	604,954	---	49,030,017	36,728,287	4,935,000	1,968,625	92,661,929	---	130,231	3,239,862	96,032,022
Woodland	449	92,212	163,377	114,926	---	---	15,701	386,216	86,419	---	---	472,635	---	---	94,909	567,544
Woodstock	106	20,134	21,072	24,503	1,342	---	---	67,051	6,828	6,000	788	80,667	---	---	---	80,667
Worthington	13,522	2,474,997	4,629,211	1,245,278	1,288,808	486,365	162,463	10,287,122	9,023,077	2,380,000	170,646	21,860,845	---	22,367	3,045,830	24,929,042
Wrenshall	428	111,262	61,386	57,230	---	---	---	229,878	33,183	---	---	263,061	---	---	149,990	413,051
Wright	125	29,659	110,287	10,871	511	---	---	151,328	---	---	---	151,328	---	---	2,821	154,149
Wykoff	439	92,688	96,950	47,880	21,236	25,979	---	284,733	123,957	16,000	11,465	436,155	---	72,642	66,116	574,913
Wyoming	8,123	880,657	1,999,821	940,967	37,562	12,911	---	3,871,918	1,775,561	695,970	276,116	6,619,565	---	---	1,048,332	7,667,897
Zemple	89	9,009	3,313	4,354	---	---	---	16,676	15,965	---	---	32,641	---	---	---	32,641
Zimmerman	5,876	472,353	1,085,551	342,810	216,797	3,721	---	2,121,232	407,462	---	---	2,528,694	25,200	---	646,376	3,200,270
Zumbro Falls	204	31,764	210,166	35,129	17,509	39,673	1,781	336,022	---	---	---	336,022	---	756	---	336,778
Zumbrota	3,499	612,713	895,035	518,286	688,948	207,743	---	2,922,725	1,049,162	140,000	20,698	4,132,585	---	714,240	3,060,534	7,907,359
State Total	**4,722,779**	**$718,514,712**	**$1,718,223,876**	**$664,931,910**	**$683,339,242**	**$451,676,466**	**$127,830,051**	**$4,364,516,257**	**$1,756,446,368**	**$776,925,569**	**$188,586,851**	**$7,086,475,045**	**$83,522,260**	**$60,869,061**	**$862,022,268**	**$8,092,888,634**

[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, 2019

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	1,651	---	70,870	173,540	---	12,669	---	---	14,527	---	271,606
Adams	797	---	---	24,062	---	---	---	---	---	---	24,062
Adrian	1,258	45,459	11,304	115,411	---	39,356	---	---	---	241,938	453,468
Afton	3,009	134,900	13,322	389,477	---	47,918	---	---	109,479	---	695,096
Aitkin	2,102	30,200	33,121	2,524,609	---	---	65,537	3,253	---	---	2,656,720
Akeley	457	---	---	---	---	---	---	---	---	---	---
Albany	2,716	---	22,205	2,232,570	---	---	---	---	---	---	2,254,775
Albert Lea	18,132	90,105	6,815,198	3,596,124	---	642,518	187,910	254,427	---	---	11,586,282
Alberta	111	---	---	---	---	---	---	---	---	---	---
Albertville	7,519	165,954	1,685,562	1,274,646	---	209,207	45,156	---	---	---	3,380,525
Alden	621	260	---	79,877	---	118,444	---	---	---	---	198,581
Aldrich	42	---	---	15,059	---	---	---	---	---	---	15,059
Alexandria	14,156	54,823	205,059	2,558,472	---	278,814	---	11,090	---	---	3,108,258
Alpha	109	2,891	---	574	---	---	---	---	---	---	3,465
Altura	463	654	---	---	---	---	---	---	---	---	654
Alvarado	363	---	---	129,859	---	---	7,500	---	---	---	137,359
Amboy	503	---	---	73,391	---	---	---	---	---	---	73,391
Andover	32,882	4,082	72,801	8,343,104	1,087,860	6,881,844	---	---	---	---	16,389,691
Annandale	3,468	2,923	24,156	361,608	---	54,322	560,522	---	---	---	1,003,531
Anoka	18,728	11,953	27,036	6,927,091	---	326,200	1,222,727	---	---	17,723	8,532,730
Apple Valley	54,400	692,053	2,195	11,774,880	---	227,644	---	---	---	---	12,696,772
Appleton	1,355	4,961	91,566	169,340	---	1,821	---	---	---	---	267,688
Arco	75	---	154,315	9,600	---	---	---	---	---	---	163,915
Arden Hills	10,008	---	69,666	713,156	---	634,989	34,047	---	---	---	1,451,858
Argyle	647	---	7,000	10,215	---	37,904	---	---	---	---	55,119
Arlington	2,214	586	239,571	1,187,097	---	22,765	4,469	---	---	---	1,454,488
Ashby	446	2,453	---	83,281	---	---	---	---	---	---	85,734
Askov	348	1,104	1,718	1,100	---	1,100	---	---	---	---	5,022
Atwater	1,131	---	16,781	657,550	---	5,336	---	---	---	---	679,667
Audubon	528	23,398	186,447	---	---	---	---	---	---	---	209,845
Aurora	1,659	---	14,750	571,816	---	50,170	---	---	---	24,944	661,680
Austin	25,679	486,119	5,097,974	4,081,875	---	387,978	---	207,573	---	---	10,261,519

[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, 2019

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	136	---	---	19,000	---	---	---	---	---	---	19,000
Avon	1,650	---	467,261	36,714	---	---	---	---	---	---	503,975
Babbitt	1,445	---	11,135	9,750	---	112,091	12,690	---	---	---	145,666
Backus	252	---	---	---	---	---	---	28,508	---	---	28,508
Badger	358	19,060	---	---	---	---	---	---	---	---	19,060
Bagley	1,422	2,306	224,727	556,927	---	18,326	---	242,364	---	---	1,044,650
Balaton	633	---	268,484	12,840	---	18,343	16,438	---	---	---	316,105
Barnesville	2,670	25,844	32,829	243,707	---	90,490	1,787	---	---	---	394,657
Barnum	601	112,259	10,022	7,928	---	---	---	---	---	---	130,209
Barrett	411	---	21,094	300,240	---	---	---	---	---	---	321,334
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	935	12,303	5,606	141,709	---	---	---	---	---	---	159,618
Baudette	1,100	---	119,705	51,692	---	---	---	---	---	---	171,397
Baxter	8,555	19,836	100,625	10,967,800	---	245,987	---	---	---	9,601	11,343,849
Bayport	3,808	---	695,483	685,247	---	1,176,189	---	---	---	---	2,556,919
Beardsley	216	19,379	20,000	118,444	---	---	---	---	---	---	157,823
Beaver Bay	182	---	---	846	---	---	---	---	---	---	846
Beaver Creek	280	---	---	12,450	---	---	---	---	---	---	12,450
Becker	4,874	76,719	141,681	4,361,897	---	347,969	---	---	---	---	4,928,266
Bejou	93	---	---	---	---	---	---	---	---	---	---
Belgrade	768	850	48,161	10,080	---	5,000	---	---	---	---	64,091
Belle Plaine	7,250	91,998	126,942	1,630,628	---	6,665,396	1,373	---	---	---	8,516,337
Bellechester	170	---	---	---	---	---	---	---	---	---	---
Bellingham	151	---	25,577	4,618	---	---	---	---	---	---	30,195
Beltrami	96	1,877	---	---	---	3,124	---	---	---	---	5,001
Belview	360	8,397	---	34,540	---	5,741	---	---	---	---	48,678
Bemidji	16,318	---	875,140	3,570,974	---	78,948	1,706,322	---	---	---	6,231,384
Bena	125	---	---	---	---	---	---	---	---	---	---
Benson	3,158	---	93,571	231,865	---	176,732	---	398,204	---	---	900,372
Bertha	492	3,500	---	---	---	---	---	---	---	---	3,500
Bethel	514	---	25,673	165,562	---	---	---	---	---	---	191,235
Big Falls	205	---	---	---	---	75,096	---	---	---	---	75,096

[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, 2019

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	11,551	87,825	462,146	928,740	---	110,779	145,985	---	---	---	1,735,475
Bigelow	232	13,175	19,753	---	---	---	---	---	---	---	32,928
Bigfork	437	107,636	153,534	---	---	---	---	---	---	---	261,170
Bingham Lake	126	---	---	---	---	---	---	---	---	---	---
Birchwood	874	---	---	338,889	---	---	---	---	---	---	338,889
Bird Island	987	---	24,300	125,467	---	6,980	---	---	814,691	---	971,438
Biscay	103	---	---	---	---	---	---	---	---	---	---
Biwabik	981	---	---	684,767	---	---	---	---	---	---	684,767
Blackduck	837	---	52,677	1,530	---	6,267	---	---	---	---	60,474
Blaine	67,939	62,271	1,210,787	18,812,420	---	642,223	2,075,515	---	---	---	22,803,216
Blomkest	149	---	871	---	---	117,344	---	---	---	---	118,215
Blooming Prairie	1,999	5,257	144,414	757,787	---	9,620	---	---	---	---	917,078
Bloomington	90,271	---	6,716,455	13,685,921	---	791,971	1,952,039	---	---	---	23,146,386
Blue Earth	3,180	---	27,708	2,375,198	---	105,845	79,634	---	---	---	2,588,385
Bluffton	215	---	---	---	---	---	---	---	---	---	---
Bock	110	280	---	---	---	---	---	---	---	---	280
Borup	101	972	56,632	---	---	45,346	---	---	---	---	102,950
Bovey	795	---	---	---	---	635	---	---	---	---	635
Bowlus	287	---	33,964	---	---	63,539	---	---	---	---	97,503
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---
Boyd	154	---	119,019	---	---	---	---	---	---	---	119,019
Braham	1,827	---	34,725	583,295	---	---	---	---	---	---	618,020
Brainerd	13,755	---	90,852	5,342,249	---	28,015	---	1,882,585	---	84,208	7,427,909
Brandon	492	---	43,781	259,017	---	---	---	---	---	---	302,798
Breckenridge	3,292	---	308,619	40,145	---	147,613	---	---	---	---	496,377
Breezy Point	2,500	224,577	10,271	177,088	---	10,937	---	---	---	---	422,873
Brewster	479	---	22,600	8,936	---	10,965	---	---	---	---	42,501
Bricelyn	343	---	1,217	---	---	---	---	---	---	---	1,217
Brook Park	126	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	32,722	58,804	72,156	12,996,669	---	47,209	177,474	---	---	---	13,352,312
Brooklyn Park	82,444	---	24,551	12,167,505	---	2,570,012	182,218	---	---	---	14,944,286
Brooks	136	---	---	---	---	---	---	---	---	---	---

[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, 2019

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 [1]	123	---	---	---	---	---	---	---	---	---	---
Brooten	748	---	14,677	2,016,626	---	7,833	---	7,926	---	---	2,047,062
Browerville	784	17,645	89,991	574,800	---	---	---	---	---	---	682,436
Browns Valley	557	48,002	---	---	---	---	10,000	---	---	---	58,002
Brownsdale	682	6,330	---	3,999	---	143,400	---	---	---	---	153,729
Brownsville	487	11,701	---	2,557	259	1,500	---	---	---	---	16,017
Brownton	711	---	24,663	1,250,676	---	1,872	---	---	---	40,265	1,317,476
Bruno	98	---	---	---	---	---	---	---	---	---	---
Buckman	299	---	---	---	---	---	---	---	---	---	---
Buffalo	16,558	260,250	823,770	3,778,127	---	280,212	---	370,300	---	---	5,512,659
Buffalo Lake	671	3,479	11,977	867,973	---	54,028	17,128	---	---	---	954,585
Buhl	966	60,416	3,617	4,600	---	---	---	---	---	---	68,633
Burnsville	62,785	281,177	1,041,751	10,705,032	---	2,556,134	107,059	---	---	---	14,691,153
Burtrum	137	---	---	13,886	---	---	---	---	---	---	13,886
Butterfield	566	---	13,621	118,920	---	---	---	---	---	---	132,541
Byron	5,945	117,030	122,657	328,482	---	105,922	---	---	---	---	674,091
Caledonia	2,837	4,456	116,724	293,220	---	126,705	---	---	---	---	541,105
Callaway	229	---	---	34,071	---	3,000	---	---	---	---	37,071
Calumet	346	943	---	---	---	4,264	---	---	289,356	---	294,563
Cambridge	9,249	30,223	184,121	716,762	---	420,859	---	543,789	---	---	1,895,754
Campbell	138	---	---	---	---	7,655	---	---	---	---	7,655
Canby	1,715	8,773	---	33,991	---	151,508	47,222	229,244	---	---	470,738
Cannon Falls	4,094	8,634	16,471	38,775	---	56,173	24,194	---	---	---	144,247
Canton	346	---	---	---	---	---	---	---	---	---	---
Carlos	494	---	69,866	4,953	---	4,065	---	---	---	---	78,884
Carlton	971	106,104	148,061	4,271	---	---	---	---	---	---	258,436
Carver	4,990	3,304,613	332,981	3,213,484	---	117,431	187,914	---	---	17,757	7,174,180
Cass Lake	763	21,800	---	726,884	---	---	---	---	---	---	748,684
Cedar Mills	45	---	---	---	---	---	---	---	---	---	---
Center City	640	---	294,780	85,675	---	---	---	---	---	---	380,455
Centerville	4,050	19,240	---	109,629	---	1,948	---	---	---	---	130,817
Ceylon	335	---	---	---	---	---	---	---	---	---	---

[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, 2019

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	24,231	158,708	161,034	8,435,452	---	719,050	---	---	---	---	9,474,244
Chandler	252	---	16,218	6,795	---	---	---	---	---	---	23,013
Chanhassen	26,278	50,020	701,818	4,959,997	---	857,148	---	---	---	---	6,568,983
Chaska	27,692	44,671	230,344	19,025,411	---	76,088	8,640	---	802,303	---	20,187,457
Chatfield	2,915	---	62,308	254,460	---	2,361,130	2,853	---	---	---	2,680,751
Chickamaw Beach	113	---	---	---	---	---	---	---	---	---	---
Chisago City	5,501	31,050	102,391	433,687	---	517,043	30,598	---	---	---	1,114,769
Chisholm	4,925	629,450	233,127	1,392,364	---	29,356	---	---	---	---	2,284,297
Chokio	394	---	19,834	53,880	---	11,399	---	---	---	---	85,113
Circle Pines	5,061	136,510	---	368,094	---	110,553	---	---	---	---	615,157
Clara City	1,304	30,148	36,739	535,821	---	429,722	57,738	---	79,692	---	1,169,860
Claremont	535	1,801	53,176	33,676	---	---	---	---	---	---	88,653
Clarissa	661	---	7,601	---	---	---	---	---	877,938	---	885,539
Clarkfield	811	1,850	15,042	496,331	---	1,061	10,948	---	---	---	525,232
Clarks Grove	674	---	71,285	230,802	---	---	---	---	---	---	302,087
Clear Lake	629	---	70,274	43,412	---	3,300	---	---	---	---	116,986
Clearbrook**	518	---	53,500	22,750	---	---	---	---	---	---	76,250
Clearwater	1,817	9,398	93,441	647,291	---	65,593	---	---	---	---	815,723
Clements	139	---	7,156	28,777	---	---	---	---	---	---	35,933
Cleveland	748	---	50,363	143,821	---	---	---	---	---	---	194,184
Climax	264	---	35,178	---	---	437	---	---	---	---	35,615
Clinton	417	176	---	---	---	---	---	---	---	---	176
Clitherall	113	---	---	---	---	---	---	---	---	---	---
Clontarf	147	---	---	---	---	---	---	---	---	---	---
Cloquet	12,374	1,090,601	1,140,371	1,164,020	---	1,247,073	---	---	---	---	4,642,065
Coates	169	---	---	---	---	---	---	---	---	---	---
Cobden	30	---	---	---	---	---	---	---	---	---	---
Cohasset	2,739	3,185	43,645	326,814	---	3,192,751	272,737	---	---	---	3,839,132
Cokato	2,764	15,017	102,203	452,981	---	32,724	---	---	---	---	602,925
Cold Spring	4,276	4,677	181,897	169,454	---	16,723	28,550	---	---	---	401,301
Coleraine	1,946	---	2,950	4,900	---	---	---	---	---	---	7,850
Cologne	1,929	---	361,177	511,684	---	94,962	---	---	---	---	967,823

[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, 2019

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	21,124	80,600	801,837	181,749	---	70,301	---	---	---	---	1,134,487
Columbus	4,067	1,381	38,583	1,164,143	---	11,165	---	---	---	---	1,215,272
Comfrey	348	7,523	43,572	---	---	517	---	---	---	---	51,612
Comstock	91	---	---	---	---	---	---	---	---	---	---
Conger	135	2,330	27,999	29,306	---	6,356	---	---	---	---	65,991
Cook	545	---	22,963	223,131	---	45,659	---	---	---	---	291,753
Coon Rapids	63,968	337,608	1,189,176	12,199,616	11,585	2,906,242	689,265	---	---	---	17,333,492
Corcoran	5,986	90,304	74,452	4,170,433	---	62,999	---	---	---	---	4,398,188
Correll	30	---	---	---	---	---	---	---	---	---	---
Cosmos	453	9,992	6,940	29,070	---	80,049	---	---	---	---	126,051
Cottage Grove	37,795	179,798	15,281,599	15,748,167	---	3,576,572	2,094,334	---	---	---	36,880,470
Cottonwood	1,236	---	256,283	217,726	---	---	---	---	---	---	474,009
Courtland	664	260	---	7,587	---	---	---	---	---	---	7,847
Cromwell	238	---	---	3,000	---	---	---	---	---	---	3,000
Crookston	8,019	3,663	104,143	1,181,595	---	116,525	7,467	34,321	---	---	1,447,714
Crosby	2,344	12,599	54,214	271,029	---	1,464,428	---	---	---	---	1,802,270
Crosslake	2,357	1,577,823	381,199	389,655	---	30,438	---	---	---	---	2,379,115
Crystal	23,262	287,194	154,082	1,421,519	---	2,688,555	100,000	---	---	---	4,651,350
Currie	219	903	3,988	657,694	---	1,202	---	---	3,012,173	---	3,675,960
Cuyuna	341	---	---	---	---	---	---	---	182,508	---	182,508
Cyrus	290	---	---	---	---	---	---	---	---	---	---
Dakota	300	12,516	14,822	---	---	1,851	---	---	---	---	29,189
Dalton	249	---	10,405	---	---	12,680	---	---	1,035,714	---	1,058,799
Danube	458	---	69,300	---	---	171,815	---	---	---	---	241,115
Danvers	95	29,040	1,980	---	---	1,454	---	---	---	---	32,474
Darfur	99	15,346	63,484	---	---	---	---	---	---	---	78,830
Darwin	353	---	---	35,030	---	32,448	---	---	---	---	67,478
Dassel*	1,498	16,337	228,716	104,251	---	56,874	---	---	---	---	406,178
Dawson	1,448	6,068	93,116	189,497	---	33,785	---	---	---	---	322,466
Dayton	6,374	286,098	86,639	3,963,952	---	178,934	---	---	---	---	4,515,623
De Graff	119	---	7,822	---	---	3,046	---	---	---	---	10,868
Deephaven	3,790	---	113,276	1,713,667	---	17,765	---	---	---	---	1,844,708

[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, 2019

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	328	15,539	1,840	---	---	2,126	---	---	---	---	19,505
Deer River	985	---	148,283	59,241	---	---	---	---	---	---	207,524
Deerwood	536	---	9,101	---	---	50,550	---	---	---	---	59,651
Delano	6,282	126,720	87,945	2,321,187	---	646,493	769,513	---	---	---	3,951,858
Delavan	164	---	1,172	817,604	---	---	---	---	---	---	818,776
Delhi	65	---	---	---	---	---	---	---	---	---	---
Dellwood	1,124	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison**	214	---	---	---	---	---	---	---	---	200,120	200,120
Dent	186	---	---	15,480	---	---	---	---	---	---	15,480
Detroit Lakes	9,744	4,318	133,751	8,909,217	---	247,619	---	4,128,786	---	---	13,423,691
Dexter	342	---	---	104,972	---	1,975	---	---	---	---	106,947
Dilworth	4,529	146,948	81,882	729,924	---	27,616	102,508	---	---	---	1,088,878
Dodge Center	2,799	---	14,604	182,916	---	165,628	25,840	38,581	---	---	427,569
Donaldson	38	---	---	---	---	---	---	---	---	---	---
Donnelly	225	---	---	2,849	---	22,997	---	---	---	---	25,846
Doran	42	---	---	---	---	4,564	---	---	---	---	4,564
Dover	768	---	5,523	180,189	---	---	---	---	---	---	185,712
Dovray	55	---	---	---	---	7,750	---	---	---	---	7,750
Duluth	87,306	1,017,697	3,486,696	8,801,851	---	4,071,585	51,305	---	---	---	17,429,134
Dumont	85	---	---	---	---	---	---	---	---	---	---
Dundas	1,627	897,394	3,777	80,754	---	---	---	---	---	---	981,925
Dundee	64	---	---	---	---	---	---	---	---	---	---
Dunnell	162	---	---	---	---	---	---	---	---	---	---
Eagan	69,231	7,284,408	1,829,529	5,641,811	---	3,484,343	8,926	---	3,065,643	---	21,314,660
Eagle Bend	515	9,374	1,066	11,270	---	9,111	242,915	---	---	---	273,736
Eagle Lake	3,158	---	211,555	88,887	---	1,505	---	---	---	---	301,947
East Bethel	12,184	---	157,833	1,493,273	---	39,275	62,224	---	---	---	1,752,605
East Grand Forks	8,893	29,173	162,922	1,075,960	---	154,438	10,070	---	---	590	1,433,153
East Gull Lake	1,047	1,194	---	30,759	---	650	---	---	---	---	32,603
Easton	188	---	61,426	257,997	---	---	---	---	---	---	319,423
Echo	255	4,188	8,316	8,423	---	---	---	---	383,571	---	404,498

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	64,567	14,268	483,709	20,478,095	---	3,100,801	---	---	---	---	24,076,873
Eden Valley	1,046	---	51,556	119,522	---	---	---	---	---	---	171,078
Edgerton	1,132	6,715	34,412	119,718	---	19,434	---	---	---	---	180,279
Edina	53,268	2,132,326	3,462,418	6,302,708	---	2,594,123	4,066,448	---	---	---	18,558,023
Effie	131	3,400	---	---	---	---	---	---	---	---	3,400
Eitzen	240	---	---	---	---	---	---	---	---	---	---
Elba	149	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,164	38,404	---	378,386	---	22,247	1,286,341	107,295	---	---	1,832,673
Elgin	1,104	738,208	---	---	---	5,160	---	---	---	---	743,368
Elizabeth	167	---	15,518	---	---	---	---	---	---	---	15,518
Elk River	25,243	58,735	365,811	3,549,729	---	12,657,678	156,501	---	---	---	16,788,454
Elko New Market	4,920	31,579	173,175	965,801	---	30,367	23,545	---	19,340	---	1,243,807
Elkton	141	24,719	---	---	---	10,085	---	---	---	---	34,804
Ellendale	669	4,925	293,508	228,082	---	---	---	---	---	---	526,515
Ellsworth	467	372,846	---	---	---	---	---	---	---	---	372,846
Elmdale	106	---	---	---	---	---	---	---	---	---	---
Elmore	580	---	---	5,100	---	---	---	---	---	---	5,100
Elrosa	216	---	25,000	9,091	---	---	---	---	---	---	34,091
Ely	3,395	---	35,648	2,658,537	---	31,739	33,355	2,036,669	---	---	4,795,948
Elysian	737	---	44,896	280,324	---	27,073	---	---	---	---	352,293
Emily	854	---	62,873	497,969	---	---	---	---	---	---	560,842
Emmons	364	---	---	---	---	---	---	---	---	---	---
Erhard	145	---	---	---	---	11,317	---	---	---	---	11,317
Erskine	489	---	---	---	---	1,219	---	---	---	---	1,219
Evan	78	---	---	---	---	---	---	---	---	---	---
Evansville	599	---	201,666	---	---	---	---	---	2,569,557	---	2,771,223
Eveleth	3,590	18,078	279,160	212,050	---	34,167	150,219	---	1,414,988	---	2,108,662
Excelsior	2,566	59,063	---	1,854,988	---	54,174	117,202	---	---	---	2,085,427
Eyota	1,978	---	577,932	453,641	---	---	21,245	---	---	---	1,052,818
Fairfax	1,147	16,708	72,025	399,320	---	84,867	72,035	---	---	---	644,955
Fairmont	10,299	---	69,944	3,153,687	---	959,214	---	431,705	---	9,800	4,624,350
Falcon Heights	5,446	22,088	4,040	120,838	---	66,997	223,542	---	---	---	437,505

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	23,912	656,653	698,525	12,362,354	---	604,887	223,233	1,300,166	---	---	15,845,818
Farmington	23,123	39,096	553,994	4,445,065	---	349,180	---	---	---	180	5,387,515
Farwell	50	---	---	---	---	---	---	---	---	---	---
Federal Dam	116	---	---	---	---	---	---	---	---	---	---
Felton	169	---	---	---	---	300	---	---	---	---	300
Fergus Falls	13,766	82,033	16,592	940,235	---	920,651	2,888,055	50,905	7,032	---	4,905,503
Fertile	844	---	---	90,947	---	---	---	468,652	---	---	559,599
Fifty Lakes	407	5,421	28,017	27,000	---	---	---	---	---	---	60,438
Finlayson	305	---	4,876	---	---	---	---	---	---	---	4,876
Fisher	427	---	66,845	38,900	---	---	---	---	---	---	105,745
Flensburg	226	---	4,536	---	---	700	---	---	---	---	5,236
Floodwood	514	---	43,765	---	---	---	---	---	---	---	43,765
Florence	38	---	---	---	---	---	---	---	---	---	---
Foley	2,747	38,717	15,599	748,016	---	60,625	---	---	---	---	862,957
Forada	161	25,145	---	27,320	---	---	---	---	---	---	52,465
Forest Lake	20,798	113,347	55,625	2,910,074	---	155,302	---	46,588	---	---	3,280,936
Foreston*	536	---	40,297	---	17,542	---	---	---	---	---	57,839
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,484	---	2,380	581,731	---	39,376	---	76,335	---	83,721	783,543
Fountain	414	---	29,792	28,977	---	---	---	---	4,500	---	63,269
Foxhome	113	---	---	---	---	---	---	---	---	---	---
Franklin	471	14,045	---	7,900	---	---	---	---	---	---	21,945
Frazee	1,404	---	28,940	129,851	---	---	---	---	---	---	158,791
Freeborn	277	5,440	---	27,550	---	49,650	---	---	---	---	82,640
Freeport	691	657	---	16,864	---	---	---	---	---	---	17,521
Fridley	29,374	875,203	160,259	1,121,187	---	565,000	187,066	---	---	---	2,908,715
Frost	216	25,329	---	---	---	---	6,083	---	---	---	31,412
Fulda	1,270	7,942	3,294	4,851	---	670	---	---	188,671	---	205,428
Funkley	10	7,000	---	---	---	---	---	---	---	---	7,000
Garfield	357	---	4,550	42,900	---	---	---	---	---	---	47,450
Garrison	213	---	182,184	---	---	---	---	---	---	---	182,184
Garvin	133	---	---	1,250	---	3,750	---	---	---	---	5,000

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	197	3,037	---	12,079	---	---	---	---	---	---	15,116
Gaylord	2,263	5,721	11,214	970,489	---	45,796	155,550	---	---	---	1,188,770
Gem Lake	467	5,493	---	58,890	---	---	---	---	---	---	64,383
Geneva	528	---	---	25,000	---	---	---	---	---	---	25,000
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown	81	1,285	---	---	---	---	---	---	---	---	1,285
Ghent	358	41,890	3,150	335,901	---	18,471	---	---	---	---	399,412
Gibbon	768	5,000	10,739	744,966	---	---	---	---	---	---	760,705
Gilbert	1,780	---	48,620	25,565	273,225	70,476	---	---	---	---	417,886
Gilman	235	---	---	---	---	---	---	---	---	---	---
Glencoe	5,607	16,478	64,308	2,063,458	---	13,689	24,216	---	---	---	2,182,149
Glenville	593	26,275	14,344	64,781	---	---	---	---	---	---	105,400
Glenwood	2,579	72,587	139,446	279,904	---	205,351	---	3,543	---	---	700,831
Glyndon	1,406	2,987	---	737,626	---	---	---	---	---	---	740,613
Golden Valley	22,715	408,185	285,298	6,094,135	---	630,906	210,709	---	---	---	7,629,233
Gonvick	289	1,225	11,464	---	---	---	---	---	---	---	12,689
Good Thunder	522	1,365	86,433	75,751	---	18,169	---	---	---	---	181,718
Goodhue	1,164	---	---	173,562	---	---	37,340	---	---	---	210,902
Goodridge	139	---	---	---	---	---	---	---	---	---	---
Goodview	4,169	---	30,689	512,758	---	2,780	---	---	---	---	546,227
Graceville	562	---	61,303	1,368	---	---	---	---	---	574	63,245
Granada	270	2,250	---	55,250	---	---	---	---	---	---	57,500
Grand Marais	1,428	---	12,885	272,600	---	26,617	---	---	---	---	312,102
Grand Meadow**	1,214	---	---	---	---	---	---	---	---	---	---
Grand Rapids	11,390	138,316	107,093	7,550,222	---	185,390	---	698,669	---	---	8,679,690
Granite Falls	2,747	71,627	77,678	1,619,332	---	270,416	---	138,219	---	---	2,177,272
Grant	4,064	---	773	1,491	---	---	---	---	---	---	2,264
Grasston	168	---	---	---	---	---	---	---	---	---	---
Green Isle	565	---	16,847	5,257	---	---	---	---	---	---	22,104
Greenbush	709	9,530	17,223	---	---	16,600	---	---	---	---	43,353
Greenfield	2,956	7,195	---	---	---	69,081	---	---	---	---	76,276
Greenwald	238	1,232	---	---	---	3,700	---	---	---	---	4,932

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	708	---	---	77,135	---	---	---	---	---	---	77,135
Grey Eagle	333	47,620	144,813	---	---	---	---	---	---	---	192,433
Grove City	619	---	---	80,749	---	---	---	---	---	---	80,749
Grygla	227	---	---	5,291	---	20,500	---	---	---	---	25,791
Gully	58	---	---	---	---	---	---	---	---	---	---
Hackensack	322	---	---	13,755	---	67,500	---	---	---	---	81,255
Hadley	58	---	---	---	---	---	---	---	---	---	---
Hallock**	923	---	242,715	162,907	---	3,054	---	919,206	---	---	1,327,882
Halma	55	---	---	---	---	---	---	---	---	---	---
Halstad	576	---	157,555	1,301,890	---	13,908	---	---	39,388	---	1,512,741
Ham Lake	16,706	17,642	4,350	3,262,249	---	186,286	---	---	---	---	3,470,527
Hamburg	532	2,533	46,154	---	---	---	---	---	---	---	48,687
Hammond	114	---	---	---	---	---	---	---	---	---	---
Hampton	717	967	---	1,163,942	---	3,039	---	---	370,372	---	1,538,320
Hancock	766	1,862	18,379	87,356	---	6,306	---	---	---	---	113,903
Hanley Falls	273	---	5,526	---	---	---	---	---	---	---	5,526
Hanover	3,489	31,087	129,580	147,898	---	21,141	---	---	---	30,343	360,049
Hanska	363	---	---	---	---	---	---	---	---	---	---
Harding	119	---	---	---	---	---	---	---	---	---	---
Hardwick	182	1,153	---	---	---	2,100	---	---	---	---	3,253
Harmony	1,019	30,502	38,536	68,996	---	81,167	115,000	---	---	---	334,201
Harris	1,163	---	38,487	---	---	---	---	---	---	---	38,487
Hartland	308	---	---	3,500	---	25,415	---	---	---	---	28,915
Hastings	22,965	405,066	288,053	3,478,722	---	38,583	20,000	---	---	---	4,230,424
Hatfield	53	---	---	---	---	---	---	---	---	---	---
Hawley	2,240	15,780	60,523	300,580	---	5,295	---	---	---	---	382,178
Hayfield	1,342	120	---	---	---	5,359	250	---	---	---	5,729
Hayward	252	420,799	399,275	7,603	---	---	---	---	---	---	827,677
Hazel Run	61	---	---	---	---	---	---	---	---	---	---
Hector	1,071	11,423	56,030	363,076	---	3,036	---	78,605	---	---	512,170
Heidelberg	128	---	---	---	---	---	---	---	---	---	---
Henderson	927	6,760	214,730	80,204	---	13,566	---	---	---	---	315,260

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	707	5,925	20,476	12,163	---	27,945	---	---	303,587	---	370,096
Hendrum	284	---	---	160,216	---	---	---	---	---	---	160,216
Henning	822	1,367	218,819	37,076	---	153,600	---	31,606	---	---	442,468
Henriette	89	---	---	---	---	---	---	---	---	---	---
Herman	429	---	624	---	---	5,580	---	72,888	48,735	---	127,827
Hermantown	9,603	---	121,635	562,406	---	170,338	16,028,548	---	1,417,418	---	18,300,345
Heron Lake	667	---	16,746	---	---	---	---	---	---	---	16,746
Hewitt	252	---	---	---	---	---	---	---	---	---	---
Hibbing	16,310	38,210	141,397	1,465,152	---	987,389	---	---	---	51,855	2,684,003
Hill City	616	---	---	---	---	---	12,046	---	---	---	12,046
Hillman**	40	---	---	---	---	---	---	---	---	---	---
Hills	662	4,294	---	139,889	---	---	---	---	---	---	144,183
Hilltop	794	171	---	35,230	---	---	---	---	---	---	35,401
Hinckley	1,909	56,074	---	121,423	---	6,797	5,456	---	---	---	189,750
Hitterdal	201	---	---	---	---	---	---	---	---	---	---
Hoffman	677	---	95,147	26,322	---	10,626	7,393	---	22,708	---	162,196
Hokah	539	---	11,148	3,484	---	2,808	---	---	---	---	17,440
Holdingford	720	6,588	193,158	71,672	---	8,465	---	---	---	---	279,883
Holland	164	---	---	---	---	---	---	---	---	---	---
Hollandale	291	---	11,625	24,756	---	27,701	---	---	---	---	64,082
Holloway	86	---	---	22,251	---	---	---	---	---	---	22,251
Holt	95	---	---	---	---	---	---	---	---	---	---
Hopkins	19,555	4,445,815	48,081	7,634,509	---	18,952	---	---	---	---	12,147,357
Houston	962	942	11,652	98,026	388	282,843	---	---	---	---	393,851
Howard Lake	2,139	1,398,723	160,115	18,538	---	20,871	---	---	---	---	1,598,247
Hoyt Lakes	1,944	---	27,950	48,815	---	129,357	---	---	---	---	206,122
Hugo	15,388	103,374	1,267,511	2,419,077	---	209,496	18,305	---	---	---	4,017,763
Humboldt	39	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,282	66,126	144,354	7,231,687	---	1,156,562	---	464,836	---	9,366	9,072,931
Ihlen	52	---	---	---	---	---	---	---	---	---	---
Independence	3,778	15,234	---	131,227	---	---	---	---	---	---	146,461
International Falls	6,047	4,881	109,269	1,254,505	---	79,417	---	---	---	---	1,448,072

[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, 2019

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	35,321	---	7,930,343	6,534,412	---	3,400,085	619,779	---	---	---	18,484,619
Iona	135	2,100	---	---	---	---	---	---	---	---	2,100
Iron Junction	87	---	---	---	---	---	---	---	---	---	---
Ironton	568	---	---	9,612	---	7,081	---	---	---	---	16,693
Isanti	6,233	96,612	159,538	364,867	---	49,852	500	---	---	---	671,369
Isle**	779	4,248	38,212	29,454	---	---	---	---	---	---	71,914
Ivanhoe	550	---	84,212	95,069	---	30,012	---	---	---	---	209,293
Jackson	3,386	19,770	22,904	2,174,017	---	739,708	---	---	---	---	2,956,399
Janesville	2,324	39,351	5,534	272,832	---	---	---	---	---	---	317,717
Jasper	595	71,494	---	32,413	---	---	---	---	---	---	103,907
Jeffers	343	---	34,951	---	---	---	---	---	---	---	34,951
Jenkins	461	2,889	---	7,763	---	---	---	---	---	---	10,652
Johnson	27	---	---	---	---	---	---	---	---	---	---
Jordan	6,497	90,272	834,713	1,030,546	---	920,313	3,632	---	---	---	2,879,476
Kandiyohi	477	3,000	125,680	35,067	---	---	---	---	---	---	163,747
Karlstad	752	---	22,582	---	---	---	---	---	---	---	22,582
Kasota	687	---	234,633	12,887	---	---	---	---	---	---	247,520
Kasson	6,549	13,089	185,002	1,184,966	---	86,443	1,244	---	---	---	1,470,744
Keewatin	1,028	---	23,439	23,717	---	42,028	2,850	---	---	---	92,034
Kelliher	263	---	7,726	82,139	---	23,317	---	---	---	---	113,182
Kellogg	448	---	12,490	302,301	---	1,216	---	---	---	---	316,007
Kennedy	165	---	---	6,800	---	---	---	---	---	---	6,800
Kenneth	59	4,700	---	4,340	---	---	---	---	---	---	9,040
Kensington	282	---	---	---	---	---	---	---	---	---	---
Kent	69	---	---	---	---	---	---	---	---	---	---
Kenyon	1,836	3,577	11,005	455,705	---	89,976	10,300	---	---	---	570,563
Kerkhoven	740	5,731	134,567	7,772	---	1,504	---	---	---	---	149,574
Kerrick	62	---	13,318	---	---	---	---	---	---	---	13,318
Kettle River	174	10,982	35,358	26,360	---	---	---	---	5,078	---	77,778
Kiester	469	---	57,313	129,911	---	---	2,774	---	---	---	189,998
Kilkenny	145	---	10,780	---	---	1,140	---	---	---	---	11,920
Kimball	798	75,648	51,907	170,137	---	94,300	22,256	---	---	---	414,248

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	154	---	---	---	---	---	---	---	---	---	---
Kinney*	158	2,518	---	---	---	---	---	---	---	---	2,518
La Crescent	5,182	206,848	68,178	901,380	---	475,018	---	---	75,260	---	1,726,684
La Prairie	651	---	---	---	---	---	---	---	---	---	---
La Salle	92	---	---	---	---	---	---	---	---	---	---
Lafayette	482	266,343	---	---	---	12,054	---	---	---	---	278,397
Lake Benton	673	---	73,134	8,675	---	17,807	---	---	---	---	99,616
Lake Bronson	215	---	---	---	---	---	---	---	---	---	---
Lake City	5,177	6,000	1,061,644	529,770	---	132,346	---	---	---	---	1,729,760
Lake Crystal	2,551	2,288	177,716	1,754,118	---	48,355	15,000	---	---	---	1,997,477
Lake Elmo	11,105	---	880,832	3,267,970	---	205,841	---	---	---	---	4,354,643
Lake Henry	100	---	---	---	---	---	---	---	---	---	---
Lake Lillian	231	---	---	---	---	---	---	---	301,182	---	301,182
Lake Park	802	---	43,255	---	---	---	---	---	---	---	43,255
Lake Saint Croix Beach**	1,044	---	---	55,000	---	47,789	---	---	---	---	102,789
Lake Shore	1,072	3,590	36,462	278,545	---	116,947	---	---	---	---	435,544
Lake Wilson	239	---	13,483	2,611	---	---	---	---	---	---	16,094
Lakefield	1,697	---	225,396	1,062,787	---	38,350	17,320	---	---	---	1,343,853
Lakeland	1,798	---	---	---	---	---	---	---	---	---	---
Lakeland Shores	311	---	---	---	---	---	---	---	---	---	---
Lakeville	65,831	286,800	669,739	15,966,342	---	2,692,403	151,557	---	1,139,904	---	20,906,745
Lamberton	799	7,748	32,118	3,486,689	---	108,235	---	---	---	1,024	3,635,814
Lancaster	338	---	50,000	---	---	---	---	---	---	---	50,000
Landfall	764	5,523	---	46,533	---	20,490	---	---	---	---	72,546
Lanesboro	759	---	77,909	51,364	---	37,112	---	---	---	---	166,385
Laporte	111	8,397	---	---	---	4,327	---	---	---	---	12,724
Lastrup	99	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,442	---	---	2,499,559	---	---	4,395	---	---	---	2,503,954
Le Center	2,567	---	16,976	260,023	---	15,889	---	---	---	---	292,888
Le Sueur	4,150	124,024	157,242	1,594,120	---	115,252	---	5,200	---	---	1,995,838
Lengby	84	4,533	---	---	---	---	---	---	---	---	4,533

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	1,759	---	---	---	---	---	---	---	---	1,759
Leonidas**	48	---	---	---	---	---	---	---	---	---	---
LeRoy	954	6,332	11,541	147,451	---	19,881	60,650	---	---	---	245,855
Lester Prairie	1,705	5,306	161,402	105,776	---	25,331	1,000	---	---	---	298,815
Lewiston	1,518	25,259	56,001	2,342,448	---	31,466	---	---	---	---	2,455,174
Lewisville	240	---	---	8,000	---	---	---	---	---	---	8,000
Lexington	2,356	75,400	114,886	49,906	---	4,973	---	---	---	---	245,165
Lilydale	936	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,704	32,806	195,589	613,343	---	68,013	201,955	---	---	1,400	1,113,106
Lino Lakes	21,995	1,052,730	144,704	5,609,106	---	375,046	85,000	---	178,353	---	7,444,939
Lismore	228	---	85,808	---	---	31,677	---	---	---	---	117,485
Litchfield	6,786	57,896	---	4,510,647	---	21,271	9,805	---	---	---	4,599,619
Little Canada	10,580	10,014	553,001	509,948	---	378,711	---	---	491,737	---	1,943,411
Little Falls	8,929	78,920	200,497	3,047,190	---	1,006,749	5,330	510,978	4,800,854	---	9,650,518
Littlefork	606	667	---	11,000	---	16,811	---	10,047	---	---	38,525
Long Beach	347	---	14,773	9,405	---	---	---	---	---	---	24,178
Long Lake	1,827	246	20,598	161,220	---	2,418	315,953	---	---	---	500,435
Long Prairie	3,367	9,945	52,176	214,636	---	---	---	1,058,074	---	---	1,334,831
Longville	161	3,008	---	91,967	---	9,815	---	117,033	---	8,943	230,766
Lonsdale	4,270	26,818	13,499	708,308	---	103,484	100	---	---	---	852,209
Loretto	664	1,585	---	19,136	---	19,830	---	---	---	---	40,551
Louisburg	37	---	---	---	---	---	---	---	---	---	---
Lowry [1]	311	---	---	---	---	---	---	---	---	---	---
Lucan	182	---	64,000	---	---	---	---	---	---	---	64,000
Luverne	4,746	274,204	448,385	1,252,508	---	622,879	572,178	729,671	---	---	3,899,825
Lyle	545	72,392	33,670	12,361	---	1,900	---	---	---	---	120,323
Lynd	461	50,940	1,274	194,104	---	---	---	---	---	---	246,318
Mabel	766	---	153,833	---	---	2,300	---	---	---	---	156,133
Madelia	2,296	---	59,804	862,377	---	25,963	---	---	39,960	---	988,104
Madison	1,447	61,864	22,705	25,739	---	25,333	---	---	---	---	135,641
Madison Lake	1,216	27,600	1,528	3,000	---	2,574	652	---	---	---	35,354
Magnolia	205	---	---	---	---	---	---	---	---	---	---

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Table 18

Classification of Capital Outlay by Function for All Governmental Funds

For the Year Ended December 31, 2019

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	1,225	12,451	5,111	3,280	---	---	---	---	1,217,243	---	1,238,085
Mahtomedi	8,021	---	---	4,773,808	---	755,079	---	---	---	---	5,528,887
Manchester	50	---	---	337	---	---	---	---	---	---	337
Manhattan Beach	63	---	---	---	---	---	---	---	---	---	---
Mankato	44,389	---	35,200	13,459,034	---	577,398	17,325	---	---	---	14,088,957
Mantorville	1,221	9,183	14,202	447,328	---	122,098	---	---	---	---	592,811
Maple Grove	68,101	941,838	1,069,776	12,231,286	5,668	9,120,806	3,042,667	---	3,941,480	923,987	31,277,508
Maple Lake	2,161	2,749	126,472	832,279	---	240,786	434	---	---	---	1,202,720
Maple Plain	1,823	4,837	136,587	281,259	---	29,306	860	---	---	---	452,849
Mapleton	1,734	10,415	22,056	154,577	---	129,475	---	---	---	---	316,523
Mapleview	181	---	15,019	54	---	674	---	---	---	---	15,747
Maplewood	41,738	90,593	798,086	10,935,561	---	1,506,778	---	---	---	---	13,331,018
Marble	671	---	---	63,070	---	1,083	---	---	---	---	64,153
Marietta	142	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix	705	910,000	14,976	304,325	---	---	---	---	---	---	1,229,301
Marshall	13,835	396,217	2,880,797	2,813,156	---	631,180	---	50,000	---	---	6,771,350
Mayer	2,374	91,587	3,375	175,445	---	114,795	1,237	---	---	---	386,439
Maynard	344	---	3,550	---	---	---	---	---	---	---	3,550
Mazeppa	873	---	---	19,073	---	---	---	---	---	---	19,073
McGrath	70	---	---	---	---	---	---	---	---	---	---
McGregor	375	35,480	---	5,834	---	---	---	33,684	---	---	74,998
McIntosh	608	38,760	---	---	---	---	---	---	---	---	38,760
McKinley*	124	---	---	---	---	---	---	---	---	---	---
Meadowlands	130	---	---	---	---	---	---	---	---	---	---
Medford	1,281	6,605	31,633	57,301	---	3,902	21,304	---	---	---	120,745
Medicine Lake	392	---	9,079	---	---	---	---	---	---	---	9,079
Medina	6,788	13,716	228,397	905,722	---	81,631	190,872	---	22,322	---	1,442,660
Meire Grove	176	4,521	---	---	---	---	---	---	---	---	4,521
Melrose	3,680	38,395	17,113	751,044	---	38,333	---	---	---	---	844,885
Menahga	1,329	---	17,305	13,231	---	9,604	---	---	---	---	40,140
Mendota	215	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,747	---	4,345,439	2,022,399	---	400,419	---	---	---	---	6,768,257

[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, 2019

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	145	---	---	---	---	20,521	---	---	---	---	20,521
Middle River	306	---	---	27,652	---	---	---	---	---	---	27,652
Miesville	134	---	---	---	---	---	---	---	---	---	---
Milaca	2,904	128,416	341,721	527,792	---	473,148	---	---	---	---	1,471,077
Milan	349	27,400	5,395	9,464	---	9,514	11,396	---	---	---	63,169
Millerville	106	---	14,369	---	---	---	---	---	---	---	14,369
Millville	175	---	---	---	---	---	---	---	---	---	---
Milroy	245	---	---	5,495	---	---	---	---	---	---	5,495
Miltona	426	---	30,954	671	---	86,472	---	---	---	---	118,097
Minneapolis	435,885	75,318,000	580,000	83,575,000	---	26,271,056	18,726,000	---	---	---	204,470,056
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,384	6,125	153,931	332,790	89,676	37,950	---	---	---	---	620,472
Minnesota City	188	---	---	---	---	---	---	---	---	---	---
Minnesota Lake	657	8,340	57,950	4,100	---	13,916	---	---	---	---	84,306
Minnetonka	54,141	871,063	5,622,124	7,780,826	---	3,449,035	---	---	---	---	17,723,048
Minnetonka Beach	557	4,746	---	1,184,215	---	---	---	---	---	---	1,188,961
Minnetrista	8,108	32,896	119,630	632,183	---	25,167	---	---	---	---	809,876
Mizpah	52	---	---	---	---	---	---	---	---	---	---
Montevideo	5,246	4,728	80,762	1,282,689	---	19,773	---	361,042	---	---	1,748,994
Montgomery	3,150	7,923	104,089	38,523	---	100,935	10,395	---	---	---	261,865
Monticello	13,886	---	4,109,641	1,539,683	---	2,237,222	---	---	---	54,906	7,941,452
Montrose	3,320	306,323	11,591	1,301,174	---	25,879	---	---	---	---	1,644,967
Moorhead	44,167	175,779	271,530	44,818,327	---	1,728,174	---	---	---	184,149	47,177,959
Moose Lake	2,775	56,843	7,023	34,308	---	14,885	---	---	---	---	113,059
Mora	3,615	5,435	32,795	272,200	---	36,180	135	2,880	---	---	349,625
Morgan	862	2,417	94,702	980,117	---	14,944	---	---	---	---	1,092,180
Morris	5,498	41,463	569,316	984,227	---	86,713	---	164,371	---	78,738	1,924,828
Morristown	997	3,511	114,109	34,894	---	13,987	---	---	---	---	166,501
Morton	368	---	682,232	---	---	---	---	---	---	---	682,232
Motley	660	1,282	108,745	15,075	---	1,223	---	---	---	---	126,325
Mound	9,447	24,080	110,413	689,419	---	248,129	51,473	---	---	---	1,123,514
Mounds View	13,513	62,048	377,549	349,779	---	589,311	397,472	---	---	---	1,776,159

[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, 2019

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	2,890	---	598,326	18,301	---	53,026	---	---	---	---	669,653
Mountain Lake	2,097	---	80,758	192,985	---	30,988	3,084	---	---	4,997	312,812
Murdock	268	12,328	2,745	27,902	---	---	---	---	---	---	42,975
Myrtle	39	---	---	---	---	---	---	---	---	---	---
Nashua	54	---	---	---	---	---	---	---	---	---	---
Nashwauk	962	---	119,632	131,065	---	475	14,086	---	81,269	---	346,527
Nassau	56	---	---	---	---	---	---	---	---	---	---
Nelson	179	---	---	---	---	---	---	---	---	---	---
Nerstrand	310	---	142,902	---	---	---	---	---	---	---	142,902
Nevis	417	20,560	13,792	---	---	56,090	---	---	---	---	90,442
New Auburn	440	---	2,152	---	---	---	---	---	---	---	2,152
New Brighton	23,427	48,573	---	2,513,279	---	---	---	---	---	1,446,809	4,008,661
New Germany	465	---	141,201	---	---	4,435	---	---	---	---	145,636
New Hope	22,376	8,462,662	55,081	1,541,009	---	12,222,122	292,976	---	---	---	22,573,850
New London	1,403	---	57,800	412,713	---	7,781	---	---	---	---	478,294
New Munich	321	---	---	---	---	---	---	---	---	---	---
New Prague	8,248	67,449	101,225	3,957,646	---	98,235	---	---	---	---	4,224,555
New Richland	1,195	591	31,772	72,592	---	3,161	---	---	---	---	108,116
New Trier	110	---	---	---	---	---	---	---	---	---	---
New Ulm	13,562	11,227	558,491	7,064,897	---	2,106,928	---	---	---	123,841	9,865,384
New York Mills	1,228	102,836	39,626	73,751	---	15,723	---	---	---	---	231,936
Newfolden	376	57,000	---	17,350	---	---	---	---	---	---	74,350
Newport	3,675	---	7,251	444,832	---	47,438	129,300	---	---	---	628,821
Nicollet	1,163	---	---	996,996	---	---	---	---	---	---	996,996
Nielsville	85	6,827	30,531	---	---	---	---	---	---	---	37,358
Nimrod	75	9,950	---	---	---	---	---	---	---	---	9,950
Nisswa	2,096	---	117,071	458,924	---	28,214	---	---	---	---	604,209
Norcross**	71	---	---	---	5,551	---	---	---	---	---	5,551
North Branch	10,918	---	---	1,736,811	---	10,836	---	---	---	---	1,747,647
North Mankato	14,114	180,000	84,163	4,922,925	---	3,594,954	151,583	---	---	---	8,933,625
North Oaks	5,320	57,397	38,583	29,312	---	---	---	---	---	---	125,292
North Saint Paul	12,161	269,631	12,833	3,973,743	---	124,920	1,853	---	---	6,000	4,388,980

[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, 2019

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	20,494	42,625	753,082	4,953,492	---	155,829	294,844	---	---	---	6,199,872
Northome	172	---	---	831,181	---	---	---	---	---	---	831,181
Northrop	208	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,930	---	137,027	155,515	---	27,131	33,534	---	---	---	353,207
Nowthen	4,771	---	---	1,206,823	---	---	---	---	---	---	1,206,823
Oak Grove	8,868	32,253	61,376	712,529	---	13,576	---	---	---	---	819,734
Oak Park Heights	4,897	101,209	6,100	265,136	---	13,449	---	---	10,050	---	395,944
Oakdale	27,930	16,608	58,919	9,900,243	---	160,991	---	---	---	13,000	10,149,761
Odessa	121	---	---	---	---	1,000	---	---	---	---	1,000
Odin	102	---	---	---	---	---	---	---	---	---	---
Ogema	175	---	32,467	---	---	---	---	---	---	---	32,467
Ogilvie	359	---	17,885	---	---	44,805	---	---	---	---	62,690
Okabena	200	---	---	---	---	---	---	---	---	---	---
Oklee	433	8,844	---	8,550	---	---	---	---	---	---	17,394
Olivia	2,428	48,247	59,378	161,688	---	174,659	21,417	453,240	---	---	918,629
Onamia	857	1,366	50,651	9,367	---	2,090	---	---	---	---	63,474
Ormsby	127	25,070	---	---	---	---	---	---	---	---	25,070
Orono**	8,284	---	242,656	1,887,532	---	476,873	---	---	---	---	2,607,061
Oronoco	1,522	---	9,391	145,814	---	9,822	---	---	400,541	---	565,568
Orr	287	---	51,000	---	---	---	---	---	---	---	51,000
Ortonville	1,808	---	291,031	1,195,296	---	44,094	---	44,350	---	---	1,574,771
Osakis	1,773	---	11,875	100,523	---	10,593	---	---	---	---	122,991
Oslo	299	---	7,500	3,500	---	---	---	---	---	---	11,000
Osseo	2,711	46,689	108,265	910,464	---	83,973	---	---	---	---	1,149,391
Ostrander	249	1,612	---	1,759,298	---	---	---	---	---	---	1,760,910
Otsego	18,130	62,173	1,100,640	5,123,486	---	238,779	476,207	---	---	---	7,001,285
Ottertail	643	---	72,993	233,766	---	45,000	---	---	---	---	351,759
Owatonna	26,314	490,922	119,868	4,334,835	---	1,578,527	---	127,357	---	---	6,651,509
Palisade	154	---	12,209	---	---	---	---	---	---	---	12,209
Park Rapids*	4,145	2,357	9,335	1,424,092	---	---	---	73,711	---	---	1,509,495
Parkers Prairie	1,022	786	284,926	102,431	---	9,639	---	---	---	---	397,782
Paynesville	2,530	22,852	82,802	3,430,788	---	121,937	3,800	261,466	---	---	3,923,645

[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, 2019

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	240	481	---	346	---	---	---	---	---	---	827
Pelican Rapids	2,561	18,550	332,395	22,398	---	186,118	30,054	---	---	---	589,515
Pemberton	224	---	2,160	---	---	---	---	---	---	---	2,160
Pennock	516	---	45,653	81,304	---	---	---	---	---	---	126,957
Pequot Lakes	2,341	49,475	76,312	123,571	---	129,246	---	---	---	---	378,604
Perham	3,392	17,114	7,142	2,917,282	---	194,504	---	140,772	---	---	3,276,814
Perley	81	---	---	---	---	---	---	---	---	---	---
Peterson	194	---	---	88,579	---	---	---	---	---	---	88,579
Pierz	1,389	28,233	162,296	35,216	---	---	---	---	---	---	225,745
Pillager	492	1,495	---	---	---	---	---	---	---	---	1,495
Pine City	3,281	47,944	334,920	2,617,044	---	74,160	---	---	---	---	3,074,068
Pine Island	3,499	---	682,489	59,157	---	1,002,954	26,557	---	---	---	1,771,157
Pine River	945	---	52,753	---	---	---	48,638	---	1,455,123	---	1,556,514
Pine Springs	413	---	---	---	---	---	---	---	---	---	---
Pipestone	4,162	263,240	117,000	119,059	---	58,728	---	49,374	---	11,670	619,071
Plainview	3,392	13,729	34,560	323,169	---	77,105	---	---	---	---	448,563
Plato	300	---	5,448	8,314	---	61,773	---	---	---	---	75,535
Plummer	300	---	105,526	41,631	---	---	---	---	---	---	147,157
Plymouth	79,475	369,652	157,181	9,545,013	---	3,381,903	---	---	---	70,514	13,524,263
Porter	174	---	54,716	39,438	---	---	---	---	---	---	94,154
Preston	1,327	241,664	6,000	28,531	---	44,198	5,114	---	---	---	325,507
Princeton	4,772	33,599	278,481	220,524	---	420,839	72,147	---	---	13,981	1,039,571
Prinsburg	503	---	92,323	---	---	---	---	---	---	---	92,323
Prior Lake	27,005	92,277	872,189	7,343,545	---	756,751	962,801	---	61,489	---	10,089,052
Proctor	3,066	108,963	4,191	270,485	---	11,810	---	---	---	---	395,449
Quamba	119	300	---	---	---	686	---	---	---	---	986
Racine	448	---	---	---	---	12,019	---	---	---	---	12,019
Ramsey	27,263	224,757	296,511	888,538	---	96,116	---	---	---	---	1,505,922
Randall	629	13,135	4,143	3,844	---	---	---	---	---	---	21,122
Randolph	462	---	---	---	---	---	---	---	---	---	---
Ranier	581	---	---	145,929	---	---	---	---	---	---	145,929
Raymond	765	129,942	26,766	1,909	---	75,711	---	---	---	---	234,328

[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, 2019

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	1,401	---	12,665	138,198	---	---	---	---	---	---	150,863
Red Wing	16,443	24,637	850,463	12,371,797	---	2,325,751	69,624	86,886	---	73,387	15,802,545
Redwood Falls	5,236	46,061	46,469	995,274	---	179,505	---	32,143	---	---	1,299,452
Regal	33	---	---	---	---	---	---	---	---	---	---
Remer	408	---	69,142	---	---	---	---	---	---	---	69,142
Renville	1,225	1,000	4,149	47,764	---	24,200	8,694	---	---	---	85,807
Revere	92	---	---	---	---	2,450	---	---	---	---	2,450
Rice	1,355	1,952	---	4,439	---	2,300	---	---	---	---	8,691
Rice Lake	4,085	120,332	155,986	600,485	---	6,770	---	---	---	---	883,573
Richfield	36,993	70,777	---	24,175,850	---	618,456	3,605,776	---	---	---	28,470,859
Richmond	1,496	1,800	509	118,295	---	18,079	---	---	---	---	138,683
Richville	89	4,600	---	---	---	2,671	---	---	---	---	7,271
Riverton	110	2,232	---	---	---	---	---	---	---	---	2,232
Robbinsdale	14,741	---	---	292,713	---	131,160	---	---	---	---	423,873
Rochester	119,969	8,542,893	2,915,298	12,591,106	---	5,823,053	12,668,374	1,726,963	2,240,974	6,288,906	52,797,567
Rock Creek	1,649	---	11,804	---	---	---	---	---	---	---	11,804
Rockford	4,419	---	254,114	564,701	---	---	---	---	---	---	818,815
Rockville	2,593	---	272,627	726,867	---	6,790	---	---	---	---	1,006,284
Rogers	13,232	52,703	362,440	3,324,704	---	1,890,223	1,377,882	---	---	---	7,007,952
Rollingstone	654	125,047	28,685	33,573	---	2,215	---	---	---	---	189,520
Roosevelt	130	---	---	---	---	---	---	---	---	---	---
Roscoe	107	---	---	---	---	---	---	---	---	---	---
Rose Creek	399	11,225	8,131	---	---	---	---	---	---	---	19,356
Roseau	2,782	---	18,950	94,274	---	155,111	57,750	2,390,419	---	---	2,716,504
Rosemount	25,202	152,790	496,718	4,880,199	---	1,582,896	332	---	---	---	7,112,935
Roseville	36,644	380,067	384,173	3,367,213	---	439,597	97,802	---	---	---	4,668,852
Rothsay	480	14,832	18,752	18,602	---	1,095,678	3,660	---	---	---	1,151,524
Round Lake	372	887	---	43,489	---	---	---	---	---	---	44,376
Royalton	1,255	---	133,391	19,759	---	50,855	58,617	---	---	---	262,622
Rush City	3,130	6,271	595,108	872,025	---	1,100	588	---	---	---	1,475,092
Rushford	1,769	19,846	376,367	289,020	---	100,683	14,609	160,126	---	687,661	1,648,312
Rushford Village	849	---	---	31,539	---	---	---	---	---	---	31,539

[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, 2019

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	1,352	6,469	---	---	5,800	---	---	---	---	13,621
Russell	324	1,000	39,913	1,420	---	1,065	---	---	---	---	43,398
Ruthton	212	4,254	9,183	72,927	---	---	---	---	---	---	86,364
Rutledge**	222	---	---	---	---	---	---	---	---	---	---
Sabin	551	---	---	---	---	40,316	---	---	---	---	40,316
Sacred Heart	501	---	---	---	---	2,736	---	---	3,542,382	---	3,545,118
Saint Anthony	9,020	---	---	2,107,060	---	28,817	---	---	---	---	2,135,877
Saint Anthony [Stearns]	90	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,612	6,441	887,972	419,951	---	---	---	---	---	---	1,314,364
Saint Bonifacius	2,291	16,412	167,204	---	---	---	---	---	---	---	183,616
Saint Charles	3,855	593,748	45,160	166,897	---	99,738	25,903	---	---	---	931,446
Saint Clair	828	---	9,864	---	---	---	---	---	---	---	9,864
Saint Cloud	68,524	169,371	411,483	16,068,635	---	1,806,703	---	1,641,679	---	---	20,097,871
Saint Francis	8,049	8,620	207,569	943,298	---	---	220,217	---	---	---	1,379,704
Saint Hilaire	266	---	---	32,464	---	---	---	---	---	---	32,464
Saint James	4,551	21,488	59,988	4,741,853	---	94,317	---	30,829	---	---	4,948,475
Saint Joseph	7,342	30,466	39,646	1,086,046	---	1,004,335	374	---	2,877,855	---	5,038,722
Saint Leo	91	---	17,884	---	---	3,495	---	---	---	---	21,379
Saint Louis Park	49,834	---	274,375	7,137,587	---	7,897,611	1,547,891	---	---	---	16,857,464
Saint Martin	345	---	35,418	22,215	---	5,000	---	---	251,039	---	313,672
Saint Mary's Point	357	---	---	8,077	---	753	---	---	---	---	8,830
Saint Michael	18,157	---	10,025	1,118,813	---	123,490	---	---	---	---	1,252,328
Saint Paul	315,925	4,659,293	1,690,591	13,211,208	---	26,851,418	3,496,433	---	---	---	49,908,943
Saint Paul Park	5,611	6,237	92,746	1,984,930	---	160,230	---	---	446,001	---	2,690,144
Saint Peter	12,033	726,356	---	103,692	---	1,540,103	6,304	---	---	469,209	2,845,664
Saint Rosa	77	---	---	---	---	---	---	---	---	---	---
Saint Stephen	889	360	---	---	---	---	---	---	---	---	360
Saint Vincent	51	---	---	---	---	---	---	---	---	335	335
Sanborn	312	351	34,913	---	---	---	---	---	---	---	35,264
Sandstone	2,657	24,258	530,302	629,787	---	7,618	---	---	---	---	1,191,965
Sargeant	56	---	---	---	---	---	---	---	---	---	---
Sartell	19,107	129,462	6,927,839	8,756,111	---	540,532	---	---	---	22,376	16,376,320

[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, 2019

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	4,573	15,196	303,873	1,989,237	---	95,608	---	30,435	---	---	2,434,349
Sauk Rapids	14,244	284,795	529,020	2,146,441	---	15,472	1,790	---	---	---	2,977,518
Savage	32,245	315,277	381,825	6,305,560	---	1,105,153	475,947	---	---	---	8,583,762
Scandia	4,054	19,680	34,061	264,767	---	42,856	---	---	---	---	361,364
Scanlon	987	340	---	136,762	---	4,317	---	---	---	---	141,419
Seaforth	81	---	---	22,243	---	750	---	---	---	---	22,993
Sebeka	684	4,583	9,940	---	---	---	---	---	---	---	14,523
Sedan	50	---	---	---	---	---	---	---	---	---	---
Shafer	1,109	3,530	---	93,982	---	---	---	---	---	---	97,512
Shakopee	41,528	46,000	13,523	3,862,613	---	1,254,876	3,870,328	---	---	---	9,047,340
Shelly	183	---	---	---	---	---	---	---	---	---	---
Sherburn	1,050	3,037	43,603	30,568	---	564	---	---	---	---	77,772
Shevlin	168	---	3,000	---	---	---	---	---	---	---	3,000
Shoreview	26,695	133,164	---	3,624,951	---	2,964,194	165,805	---	68,986	---	6,957,100
Shorewood	7,934	31,390	485,586	1,055,311	---	529,426	201,768	---	---	---	2,303,481
Silver Bay	1,826	498,299	37,428	467,404	---	1,721,535	2,450	---	---	---	2,727,116
Silver Lake	798	---	15,847	17,673	---	---	---	---	2,777	---	36,297
Skyline	275	---	---	---	---	---	---	---	---	---	---
Slayton	2,085	6,785	448,971	52,482	---	18,964	210,758	10,272	---	---	748,232
Sleepy Eye	3,441	9,554	319,572	1,143,916	38,745	130,571	---	265,965	---	---	1,908,323
Sobieski	189	---	---	21,500	---	---	---	---	---	---	21,500
Solway	86	---	---	---	---	---	---	---	---	---	---
South Haven	194	3,738	12,985	4,312	---	---	---	---	---	---	21,035
South Saint Paul	20,774	202,635	1,750,329	5,311,006	---	75,675	771,913	68,289	---	---	8,179,847
Spicer	1,225	4,082	183,858	18,277	---	66,305	99,674	---	---	---	372,196
Spring Grove	1,293	11,010	385,001	767,315	---	72,299	---	---	---	---	1,235,625
Spring Hill	90	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,699	---	64,129	298,690	---	91,927	546	---	---	---	455,292
Spring Park	1,732	---	---	420,711	---	47,577	---	---	---	---	468,288
Spring Valley	2,496	---	15,450	2,077,053	---	28,053	4,092	---	---	---	2,124,648
Springfield	2,037	---	45,460	295,676	---	234,732	1,378	---	---	---	577,246
Squaw Lake	104	1,069	6,250	---	3,800	---	---	---	---	---	11,119

[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, 2019

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	1,527	---	---	---	---	---	---	---	---	---	---
Staples	3,031	---	248,727	313,068	---	51,627	26,495	572,741	---	---	1,212,658
Starbuck	1,296	2,432	55,694	79,934	---	1,631	---	13,301	---	---	152,992
Steen	178	---	---	65,752	---	---	---	---	---	---	65,752
Stephen	666	---	49,205	89,264	---	---	---	38,220	---	---	176,689
Stewart	540	17,485	26,224	207,081	---	---	---	---	---	---	250,790
Stewartville	6,284	40,082	39,686	1,734,611	---	63,143	---	---	---	---	1,877,522
Stillwater	19,767	5,366	---	8,323,091	---	12,950	---	---	---	---	8,341,407
Stockton	722	38,264	---	122,750	---	5,557	---	---	---	---	166,571
Storden	201	---	2,051	---	---	---	---	---	---	---	2,051
Strandquist	77	---	---	---	---	---	---	---	---	---	---
Strathcona	35	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	431	5,250	---	---	---	---	---	---	---	---	5,250
Sunburg	98	---	14,638	---	---	12,406	15,004	---	---	---	42,048
Sunfish Lake	529	---	---	860,211	---	---	---	---	---	---	860,211
Swanville	353	---	---	24,516	---	---	---	---	---	---	24,516
Taconite	634	---	---	---	---	8,847	---	---	---	---	8,847
Tamarack	83	8,255	---	---	---	---	---	---	---	---	8,255
Taopi	57	---	---	---	---	---	---	---	---	---	---
Taunton	125	---	---	---	---	---	---	---	---	---	---
Taylors Falls	1,036	3,500	14,123	266,907	---	1,412	5,000	---	---	---	290,942
Tenstrike	209	---	---	---	---	---	---	---	---	---	---
Thief River Falls	9,071	64,293	46,673	5,484,254	---	1,180,029	4,132	---	---	---	6,779,381
Tintah	57	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,541	---	---	33,535	---	67,950	---	---	236,527	---	338,012
Tower**	487	---	65,664	48,964	---	---	1,640,876	49,390	---	---	1,804,894
Tracy	2,116	12,213	447,270	555,248	---	141,947	18,493	470,196	---	552,405	2,197,772
Trail	44	---	---	---	---	---	---	---	---	---	---
Trimont	708	4,859	13,059	834	---	14,713	---	---	---	---	33,465
Trommald	103	3,263	---	---	---	---	---	---	---	---	3,263
Trosky	68	---	---	---	6,981	---	---	---	---	---	6,981
Truman	1,055	14,922	---	---	---	43,391	---	---	---	---	58,313

[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, 2019

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	82	---	---	---	---	---	---	---	---	---	---
Twin Lakes	144	---	---	---	---	---	---	---	---	---	---
Twin Valley	751	---	---	2,300	---	74,713	---	---	---	---	77,013
Two Harbors	3,618	31,851	754,893	1,202,289	---	60,733	215,855	847,791	---	---	3,113,412
Tyler	1,116	162,331	7,875	201,328	---	1,595	27,220	131	---	---	400,480
Ulen	551	6,042	54,523	99,500	---	15,000	---	---	---	---	175,065
Underwood	359	963	34,550	21,783	---	---	---	---	---	---	57,296
Upsala	429	1,612	---	5,941	---	---	---	---	---	---	7,553
Urbank	52	---	---	---	---	---	---	---	---	---	---
Utica	273	---	---	---	---	4,847	---	---	---	---	4,847
Vadnais Heights	13,338	---	---	686,828	---	200,369	37,454	---	---	---	924,651
Vergas	364	---	---	827,333	---	---	---	---	---	---	827,333
Vermillion	439	---	---	---	---	---	---	---	---	---	---
Verndale	577	---	---	44,625	---	---	---	---	2,827,523	---	2,872,148
Vernon Center	320	---	---	---	---	---	---	---	---	---	---
Vesta	295	---	1,200	---	---	---	---	---	---	---	1,200
Victoria	10,585	---	252,584	607,699	---	230,333	144,421	---	---	---	1,235,037
Viking	98	---	23,900	---	---	---	---	---	---	---	23,900
Villard	255	3,000	---	---	---	5,315	---	---	---	---	8,315
Vining	69	---	---	31,348	---	---	---	---	---	---	31,348
Virginia	8,374	262,683	712,771	2,553,844	---	1,014,339	188,161	---	---	---	4,731,798
Wabasha	2,527	137,308	227,009	1,657,357	---	104,315	20,548	---	---	---	2,146,537
Wabasso	691	789	34,931	91,483	---	31,197	---	---	---	---	158,400
Waconia	13,277	168,157	152,884	2,362,128	---	320,198	---	---	---	---	3,003,367
Wadena	4,200	1,881	109,872	1,776,813	---	14,094	185,401	552	---	---	2,088,613
Wahkon	227	69,650	---	24,750	---	2,226	---	---	---	---	96,626
Waite Park**	7,801	112,026	184,188	6,569,764	---	15,686	---	---	---	---	6,881,664
Waldorf	225	---	---	62,197	---	---	---	---	446,221	---	508,418
Walker	913	32,406	---	266,976	---	2,000	---	259,783	---	---	561,165
Walnut Grove	816	24,667	120,824	46,500	---	6,878	---	---	---	---	198,869
Walters	65	---	---	---	---	---	---	---	---	---	---
Waltham	155	---	---	---	---	---	---	---	---	---	---

[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, 2019

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	1,104	6,545	32,868	227,592	---	6,650	7,282	---	---	---	280,937
Wanda	84	---	2,472	---	---	26,649	---	---	---	---	29,121
Warba	180	---	7,000	---	---	---	---	---	---	---	7,000
Warren**	1,589	80,298	9,000	573,934	---	232,175	---	87,521	---	---	982,928
Warroad	1,838	76,830	16,018	443,125	---	328,512	---	19,841	---	---	884,326
Waseca	8,996	64,350	691,229	3,518,694	---	244,088	---	396,496	---	---	4,914,857
Watertown	4,555	130,233	212,547	284,891	---	102,647	5,000	---	311,813	---	1,047,131
Waterville	1,920	---	236,866	366,323	---	---	---	---	---	---	603,189
Watkins	972	50,842	176,920	40,444	---	26,630	---	---	---	---	294,836
Watson	189	---	---	25,000	---	---	---	---	---	---	25,000
Waubun	407	---	144,861	158,273	---	---	---	---	---	---	303,134
Waverly	1,609	63,129	---	153,321	---	60,367	12,619	---	---	---	289,436
Wayzata	4,672	120,419	126,040	2,869,469	---	105,326	---	---	---	---	3,221,254
Welcome	648	651	17,829	1,992,458	---	836	---	---	---	---	2,011,774
Wells	2,228	32,169	2,900	500,392	---	2,819	---	223,754	---	---	762,034
Wendell	160	---	---	---	---	---	---	---	---	---	---
West Concord	774	109,133	871	---	---	188,026	---	---	---	---	298,030
West Saint Paul	21,205	223,697	323,927	1,143,598	---	377,956	---	---	---	---	2,069,178
West Union	103	---	---	---	---	---	---	---	---	---	---
Westbrook	703	54,059	14,356	43,316	---	5,949	---	---	---	---	117,680
Westport	54	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,345	---	25,944	5,300	---	203	---	---	---	---	31,447
White Bear Lake	25,752	83,220	759,923	3,239,721	---	244,333	865,794	---	164,373	---	5,357,364
Wilder	56	---	---	1,091	---	---	---	---	---	---	1,091
Willernie	531	7,580	---	12,982	---	---	---	---	---	---	20,562
Williams	171	8,890	---	18,844	---	---	---	---	---	---	27,734
Willmar	20,226	40,717	165,385	4,152,860	---	2,735,764	---	72,843	---	---	7,167,569
Willow River	396	---	30,609	---	---	---	---	---	---	---	30,609
Wilmont	339	1,750	1,810	---	---	---	---	---	---	---	3,560
Wilton	251	---	---	---	---	---	---	---	---	---	---
Windom	4,514	32,625	156,565	840,536	---	52,330	31,126	---	---	---	1,113,182

[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, 2019

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	211	---	---	---	---	17,008	---	---	---	---	17,008
Winnebago	1,324	22,796	197,701	20,761	---	48,580	---	---	---	---	289,838
Winona	27,252	49,800	175,505	528,589	---	670,614	584,250	---	---	---	2,008,758
Winsted	2,278	---	67,566	161,766	---	29,696	---	1,017,127	---	---	1,276,155
Winthrop	1,400	28,297	210,794	97,507	---	26,728	---	---	---	---	363,326
Winton	163	21,620	---	---	---	---	---	---	---	---	21,620
Wolf Lake	60	---	17,666	---	---	20,078	---	---	---	---	37,744
Wolverton	129	---	---	---	---	---	---	---	---	---	---
Wood Lake	413	---	10,108	34,333	---	3,885	---	---	---	---	48,326
Woodbury	71,616	140,529	911,636	31,593,186	---	3,032,469	396,043	---	654,424	---	36,728,287
Woodland	449	---	---	86,419	---	---	---	---	---	---	86,419
Woodstock	106	---	6,828	---	---	---	---	---	---	---	6,828
Worthington	13,522	---	427,254	4,248,446	---	1,465,402	2,881,975	---	---	---	9,023,077
Wrenshall	428	28,668	4,515	---	---	---	---	---	---	---	33,183
Wright	125	---	---	---	---	---	---	---	---	---	---
Wykoff	439	---	880	114,578	---	8,499	---	---	---	---	123,957
Wyoming	8,123	22,512	595,591	1,140,117	---	17,341	---	---	---	---	1,775,561
Zemple	89	10,450	---	5,515	---	---	---	---	---	---	15,965
Zimmerman	5,876	47,985	---	348,258	---	9,669	1,550	---	---	---	407,462
Zumbro Falls	204	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,499	244	---	1,048,918	---	---	---	---	---	---	1,049,162
State Total	**4,722,779**	**$150,297,521**	**$156,199,630**	**$1,005,415,166**	**$1,541,280**	**$252,686,389**	**$103,064,747**	**$30,013,781**	**$45,366,631**	**$11,861,223**	**$1,756,446,368**

[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, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ada	1,651	216,000	---	---	---	2,274,000	---	---	2,490,000	715,000	330,000
Adams	797	485,000	---	---	1,470,000	---	---	---	1,955,000	---	---
Adrian	1,258	---	---	---	405,000	1,862,195	---	---	2,267,195	2,030,000	807,086
Afton	3,009	7,430,000	---	---	---	---	---	---	7,430,000	2,270,000	1,906,077
Aitkin	2,102	1,711,000	---	---	---	410,000	---	---	2,121,000	888,000	2,774,789
Akeley	457	695,000	---	---	---	---	---	---	695,000	---	---
Albany	2,716	---	---	---	6,558,000	---	---	---	6,558,000	1,688,000	1,974,874
Albert Lea	18,132	---	---	---	19,670,000	560,000	---	---	20,230,000	---	7,022,861
Alberta	111	---	---	---	---	178,000	---	---	178,000	---	---
Albertville	7,519	---	---	---	3,835,000	7,530,000	---	---	11,365,000	5,380,000	2,409,000
Alden	621	---	---	---	---	---	---	---	---	---	1,946,920
Alexandria	14,156	12,335,000	---	---	8,115,000	7,935,000	---	---	28,385,000	4,745,000	2,382,377
Alvarado	363	---	---	---	---	87,000	---	---	87,000	---	766,258
Andover	32,882	38,650,000	---	---	---	3,070,000	---	---	41,720,000	2,675,000	540,000
Annandale	3,468	225,000	755,000	---	4,610,000	---	---	---	5,590,000	2,190,000	9,732,000
Anoka	18,728	1,060,000	8,385,000	---	---	---	1,540,000	---	10,985,000	7,755,000	2,308,137
Apple Valley	54,400	11,440,000	---	---	360,000	7,865,000	---	---	19,665,000	8,705,000	4,735,115
Appleton	1,355	3,800,690	---	---	---	1,950,000	---	---	5,750,690	440,000	1,195,908
Arden Hills	10,008	---	---	---	---	2,415,000	---	---	2,415,000	---	---
Argyle	647	---	---	---	---	2,003,000	---	---	2,003,000	---	381,050
Arlington	2,214	---	---	---	6,905,000	1,635,000	704,000	---	9,244,000	1,635,000	3,036,000
Ashby	446	---	---	---	930,000	1,573,000	---	---	2,503,000	1,575,000	20,763
Askov	348	---	---	---	---	233,000	---	---	233,000	---	318,193
Atwater	1,131	---	---	---	---	---	---	---	---	---	2,543,778
Audubon	528	354,000	---	---	---	690,000	---	---	1,044,000	690,000	1,818,359
Aurora	1,659	---	---	---	3,477,000	1,081,000	---	---	4,558,000	---	1,278,000
Austin	25,679	16,375,000	340,000	---	---	5,153,000	4,350,000	---	26,218,000	6,263,000	1,051,152
Avoca	136	---	---	---	---	369,400	---	---	369,400	---	---
Avon	1,650	---	---	---	5,539,995	3,100,854	---	---	8,640,849	5,539,989	200,000
Babbitt	1,445	1,360,000	---	---	25,000	---	---	---	1,385,000	---	689,526
Backus	252	494,240	---	---	---	702,000	---	---	1,196,240	---	78,000

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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, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Badger	358	184,000	---	---	---	118,000	---	---	302,000	---	238,803
Bagley	1,422	---	---	---	640,000	1,345,000	---	---	1,985,000	1,710,000	1,250,776
Balaton	633	---	---	---	---	2,240,597	---	---	2,240,597	1,310,000	435,000
Barnesville	2,670	320,000	---	---	2,605,000	668,000	3,090,000	---	6,683,000	1,530,000	2,086,588
Barnum	601	---	---	---	---	166,000	---	---	166,000	---	575,152
Barrett	411	---	---	---	---	1,060,000	---	---	1,060,000	1,060,000	485,418
Battle Lake	935	---	---	---	---	3,337,000	---	---	3,337,000	---	557,000
Baudette	1,100	---	---	---	---	4,120,000	---	---	4,120,000	1,585,000	467,000
Baxter	8,555	1,955,000	1,915,000	---	14,845,000	3,490,000	---	---	22,205,000	5,445,000	4,772,000
Bayport	3,808	1,705,000	---	---	---	---	---	---	1,705,000	---	---
Beardsley	216	---	---	---	---	---	---	---	---	---	169,342
Beaver Bay	182	---	---	---	---	---	---	---	---	---	703,000
Becker	4,874	2,415,000	---	---	995,000	5,250,000	---	---	8,660,000	2,305,000	---
Bejou	93	---	---	---	---	---	---	---	---	---	196,535
Belgrade	768	---	192,000	---	---	1,449,000	450,000	---	2,091,000	412,000	628,000
Belle Plaine	7,250	3,210,000	---	---	9,924,025	3,420,975	970,000	---	17,525,000	2,910,000	1,967,349
Bellechester	170	---	---	---	---	---	---	---	---	---	225,000
Belview	360	---	---	---	---	723,356	---	---	723,356	560,000	23,048
Bemidji	16,318	8,715,000	---	---	---	49,585,000	4,685,000	---	62,985,000	56,035,000	1,825,771
Benson	3,158	1,675,000	---	---	---	720,000	2,995,000	---	5,390,000	2,995,000	4,328,518
Bertha	492	---	---	---	---	3,358,000	---	---	3,358,000	---	---
Bethel	514	425,000	---	---	---	---	---	---	425,000	425,000	569,541
Big Falls	205	---	---	---	---	941,631	---	---	941,631	---	---
Big Lake	11,551	---	---	---	9,215,000	8,390,001	---	---	17,605,001	14,120,001	12,721,381
Bigelow	232	---	---	---	---	670,000	---	---	670,000	670,000	---
Bigfork	437	---	---	---	---	10,000	---	---	10,000	---	670,000
Bird Island	987	---	---	---	1,875,000	4,830,000	251,533	---	6,956,533	4,830,000	2,175,557
Biscay	103	---	---	---	---	---	---	---	---	---	246,008
Biwabik	981	4,250,000	15,000	---	---	7,070,000	---	---	11,335,000	15,000	---
Blackduck	837	---	---	---	234,000	875,000	---	---	1,109,000	920,000	336,607
Blaine	67,939	13,605,000	---	---	17,575,000	32,050,000	---	---	63,230,000	13,455,000	5,239,544

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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, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Blomkest	149	122,000	---	---	---	935,000	---	---	1,057,000	935,000	---
Blooming Prairie	1,999	2,250,000	---	---	365,000	205,000	1,245,000	---	4,065,000	---	1,352,595
Bloomington	90,271	7,290,000	10,660,000	6,770,000	43,830,000	13,405,000	5,150,000	---	87,105,000	11,440,000	1,574,720
Blue Earth	3,180	3,543,211	---	---	16,837,875	---	---	---	20,381,086	595,000	10,676,427
Bock	110	---	---	---	---	---	189,470	---	189,470	---	---
Bovey	795	---	---	---	---	1,297,000	---	---	1,297,000	1,225,000	116,206
Boyd	154	---	---	---	---	819,800	---	---	819,800	---	---
Braham	1,827	---	514,723	---	376,000	1,526,000	---	---	2,416,723	389,000	1,755,534
Brainerd	13,755	605,000	---	---	2,970,000	22,210,000	---	---	25,785,000	5,400,000	17,032,102
Brandon	492	---	---	---	1,035,000	2,503,000	---	---	3,538,000	615,000	166,638
Breckenridge	3,292	---	---	---	3,045,000	---	---	---	3,045,000	1,210,000	4,441,396
Breezy Point	2,500	---	---	---	1,020,000	---	---	---	1,020,000	1,020,000	---
Brewster	479	---	---	---	---	435,000	---	---	435,000	---	31,641
Bricelyn	343	89,000	---	---	---	1,141,000	---	---	1,230,000	---	---
Brooklyn Center	32,722	---	9,650,000	---	17,820,000	19,870,000	---	---	47,340,000	2,755,000	15,773,445
Brooklyn Park	82,444	35,960,000	---	1,265,000	---	---	1,085,000	---	38,310,000	13,335,000	3,832
Brooten	748	615,000	---	---	---	---	---	---	615,000	---	2,220,000
Browerville	784	---	---	---	620,000	1,330,000	---	---	1,950,000	520,000	4,071,395
Browns Valley	557	---	---	---	---	2,057,790	---	---	2,057,790	---	---
Brownsdale	682	---	---	---	534,000	---	---	---	534,000	242,000	54,917
Brownsville	487	109,798	---	---	---	595,000	---	---	704,798	---	72,848
Brownton	711	800,000	---	---	230,000	8,706,715	---	---	9,736,715	2,313,000	641,649
Buffalo	16,558	24,390,000	---	---	4,700,000	55,990,997	7,450,000	---	92,530,997	55,500,000	2,002,183
Buffalo Lake	671	---	---	---	6,289,000	2,035,000	---	---	8,324,000	359,000	846,471
Buhl	966	30,000	---	---	---	---	---	---	30,000	30,000	115,785
Burnsville	62,785	25,175,000	2,395,000	---	9,965,000	18,190,000	---	---	55,725,000	19,105,000	5,378,000
Butterfield	566	75,000	---	---	---	157,000	---	---	232,000	---	1,843,000
Byron	5,945	2,435,000	---	---	6,683,000	1,555,000	---	---	10,673,000	1,045,000	527,700
Caledonia	2,837	2,270,000	---	---	---	111,000	---	---	2,381,000	---	2,036,933
Calumet	346	---	---	---	---	---	---	---	---	---	601,714
Cambridge	9,249	---	---	---	4,600,000	17,825,000	---	---	22,425,000	2,755,000	8,181,000

*Data could not be fully verified.
**Failed to meet reporting requirements.
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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Canby	1,715	675,000	3,850,000	---	205,000	3,635,000	---	---	8,365,000	35,000	19,708,340
Cannon Falls	4,094	---	---	---	11,230,000	710,000	---	---	11,940,000	1,575,000	2,528,667
Canton	346	---	---	---	---	354,500	---	---	354,500	---	122,118
Carlos	494	---	---	---	175,000	110,000	---	---	285,000	175,000	2,075,966
Carlton	971	2,140,000	---	---	---	181,000	---	---	2,321,000	2,140,000	2,559,452
Carver	4,990	6,495,000	---	---	7,985,439	9,199,561	---	---	23,680,000	5,500,000	2,373,000
Cass Lake	763	---	---	---	---	1,140,000	27,000	---	1,167,000	---	450,000
Cedar Mills	45	---	---	---	---	25,500	---	---	25,500	---	---
Center City	640	---	---	---	89,000	---	---	---	89,000	---	1,121,000
Centerville	4,050	---	---	---	4,165,000	---	---	---	4,165,000	2,720,000	47,261
Champlin	24,231	3,455,000	---	---	---	---	---	---	3,455,000	3,455,000	---
Chandler	252	---	---	---	---	---	---	---	---	---	293,490
Chanhassen	26,278	5,715,000	---	---	---	22,935,000	---	---	28,650,000	9,780,000	---
Chaska	27,692	7,415,000	3,210,000	---	33,595,000	17,865,000	53,395,000	---	115,480,000	33,205,000	3,678,115
Chatfield	2,915	---	---	---	7,620,000	4,115,000	---	---	11,735,000	6,035,000	1,011,000
Chisago City	5,501	---	---	---	6,020,000	---	---	---	6,020,000	3,555,000	---
Chisholm	4,925	1,880,000	---	---	---	---	---	---	1,880,000	---	2,058,638
Chokio	394	60,000	---	---	---	550,000	---	---	610,000	550,000	369,000
Circle Pines	5,061	785,000	1,485,000	---	6,935,000	7,410,000	110,000	---	16,725,000	2,665,000	1,415,000
Clara City	1,304	8,080,000	---	---	---	5,335,000	170,000	---	13,585,000	600,000	645,434
Claremont	535	---	737,000	---	---	4,765,000	---	---	5,502,000	4,950,000	101,000
Clarissa	661	---	---	---	---	4,147,000	---	---	4,147,000	---	---
Clarkfield	811	---	410,000	---	---	1,848,000	112,519	---	2,370,519	388,000	151,000
Clarks Grove	674	---	---	---	---	---	---	---	---	---	50,495
Clear Lake	629	---	---	---	---	---	---	---	---	---	1,548,544
Clearbrook**	518	---	---	---	---	151,000	---	---	151,000	---	370,176
Clearwater	1,817	2,530,000	---	---	640,000	---	---	---	3,170,000	1,500,000	3,676,000
Clements	139	---	---	---	---	---	---	---	---	---	70,549
Cleveland	748	611,000	---	---	---	916,711	---	---	1,527,711	---	36,144
Climax	264	---	---	---	---	---	---	---	---	---	1,148,513
Clinton	417	---	---	---	---	---	---	---	---	---	1,657,227

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Clontarf	147	---	---	---	---	---	---	---	---	---	492,593
Cloquet	12,374	2,515,000	---	---	---	7,700,000	---	---	10,215,000	1,015,000	7,412,959
Cobden	30	---	---	---	---	---	---	---	---	---	78,400
Cokato	2,764	4,535,000	---	---	---	---	---	---	4,535,000	285,000	1,252,000
Cold Spring	4,276	---	---	---	5,442,000	---	---	---	5,442,000	---	2,077,185
Coleraine	1,946	---	---	---	---	890,000	---	---	890,000	890,000	313,628
Cologne	1,929	6,980,000	---	---	---	---	---	---	6,980,000	6,980,000	7,810,695
Columbia Heights	21,124	18,950,000	---	2,065,000	550,000	990,000	---	---	22,555,000	12,895,000	---
Columbus	4,067	510,000	---	---	5,101,000	4,160,000	---	---	9,771,000	3,080,000	---
Comfrey	348	---	---	---	---	---	508,686	---	508,686	---	1,155,000
Conger	135	---	---	---	97,000	433,223	---	---	530,223	433,223	---
Cook	545	---	---	---	---	1,710,000	---	---	1,710,000	1,710,000	---
Coon Rapids	63,968	20,965,000	---	---	21,840,000	20,190,000	---	---	62,995,000	14,515,000	24,759
Corcoran	5,986	4,885,000	---	---	2,185,000	2,640,000	---	---	9,710,000	---	1,540,816
Cosmos	453	---	---	---	---	---	---	---	---	---	1,167,638
Cottage Grove	37,795	15,780,000	1,360,000	---	22,455,000	---	---	---	39,595,000	3,320,000	2,845,000
Cottonwood	1,236	1,870,000	---	---	250,000	855,000	---	---	2,975,000	155,000	1,307,900
Courtland	664	---	---	---	---	---	---	---	---	---	2,295,212
Cromwell	238	---	---	---	---	61,800	---	---	61,800	---	247,911
Crookston	8,019	---	---	---	---	---	---	---	---	---	153,756
Crosby	2,344	---	---	---	60,000	4,928,079	---	---	4,988,079	---	1,419,707
Crosslake	2,357	5,320,000	---	---	---	1,905,000	---	---	7,225,000	1,790,000	152,529
Crystal	23,262	---	---	---	15,560,000	---	---	---	15,560,000	---	---
Currie	219	---	---	---	---	406,000	---	---	406,000	---	999,151
Cuyuna	341	---	---	---	---	284,771	---	---	284,771	---	12,057
Cyrus	290	64,551	---	---	---	846,800	---	---	911,351	---	---
Dalton	249	---	---	---	---	2,427,000	---	---	2,427,000	---	391,000
Danube	458	127,216	---	---	---	---	---	---	127,216	---	---
Darfur	99	---	---	---	---	138,000	---	---	138,000	---	145,400
Darwin	353	---	---	---	---	---	---	---	---	---	237,000
Dassel*	1,498	---	---	---	315,000	110,000	---	---	425,000	315,000	3,297,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Dawson	1,448	846,398	---	---	1,095,000	1,790,000	190,000	---	3,921,398	300,000	785,626
Dayton	6,374	1,365,000	---	---	19,870,000	435,000	---	---	21,670,000	14,795,000	506,000
De Graff	119	---	---	---	---	123,000	---	---	123,000	---	52,000
Deephaven	3,790	1,500,000	---	---	---	---	---	---	1,500,000	---	---
Deer Creek	328	---	---	---	---	376,400	---	---	376,400	---	---
Deer River	985	3,555,000	---	---	---	651,000	---	---	4,206,000	---	929,000
Deerwood	536	88,000	---	---	500,000	---	---	---	588,000	88,000	373,446
Delano	6,282	8,470,000	330,000	---	11,505,000	2,735,000	---	---	23,040,000	3,220,000	6,893,874
Delhi	65	---	---	---	---	61,800	---	---	61,800	---	13,546
Dellwood	1,124	1,600,000	---	---	---	---	---	---	1,600,000	---	---
Dennison**	214	320,000	---	---	---	---	---	---	320,000	---	---
Dent	186	---	---	---	---	430,000	---	---	430,000	---	---
Detroit Lakes	9,744	74,999	175,000	---	21,670,000	---	6,155,792	---	28,075,791	175,000	13,519,713
Dexter	342	---	---	---	260,000	---	---	---	260,000	---	---
Dilworth	4,529	---	---	---	17,685,000	---	---	---	17,685,000	3,985,000	133,290
Dodge Center	2,799	---	---	---	2,315,000	---	---	---	2,315,000	365,000	385,000
Donnelly	225	---	---	---	185,000	---	---	---	185,000	---	---
Dover	768	---	---	---	70,000	---	---	---	70,000	---	646,489
Dovray	55	---	---	---	---	182,000	---	---	182,000	---	---
Duluth	87,306	93,140,000	---	---	3,125,000	31,679,868	---	---	127,944,868	55,475,000	42,807,225
Dumont	85	---	---	---	---	204,000	---	---	204,000	---	160,000
Dundas	1,627	1,740,000	---	---	---	2,735,000	---	---	4,475,000	1,400,000	71,978
Dundee	64	---	---	---	---	244,000	---	---	244,000	---	---
Dunnell	162	---	---	---	---	---	---	---	---	---	170,257
Eagan	69,231	31,820,000	9,945,000	---	1,215,000	---	---	2,055,000	45,035,000	4,060,000	185,000
Eagle Bend	515	---	---	---	905,000	2,714,000	---	---	3,619,000	610,000	1,264,655
Eagle Lake	3,158	2,135,000	---	---	100,000	---	---	---	2,235,000	2,135,000	322,615
East Bethel	12,184	800,000	---	---	---	16,970,000	---	---	17,770,000	16,590,000	1,231,942
East Grand Forks	8,893	---	---	---	6,265,000	---	---	---	6,265,000	5,135,000	10,475,347
East Gull Lake	1,047	---	---	---	1,645,000	---	---	---	1,645,000	1,060,000	2,199,000
Echo	255	---	---	---	---	1,344,000	---	---	1,344,000	---	27,238

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Eden Prairie	64,567	24,015,000	---	---	5,975,000	6,725,000	---	---	36,715,000	8,685,000	118,090
Eden Valley	1,046	---	---	---	1,030,000	---	---	---	1,030,000	---	3,030,761
Edgerton	1,132	---	---	---	---	---	---	---	---	---	2,400,194
Edina	53,268	17,100,000	---	---	25,105,000	48,149,000	17,360,000	---	107,714,000	21,789,000	3,555,000
Effie	131	---	---	---	---	---	---	---	---	---	264,000
Eitzen	240	---	---	---	---	---	---	---	---	---	137,500
Elba	149	---	---	---	---	---	---	---	---	---	35,000
Elbow Lake	1,164	---	---	---	690,000	---	5,350,000	---	6,040,000	500,000	1,834,699
Elgin	1,104	800,000	---	---	446,000	175,967	---	---	1,421,967	---	926,023
Elizabeth	167	---	---	---	---	250,000	---	---	250,000	---	---
Elk River	25,243	48,680,000	---	---	---	9,595,000	19,825,000	---	78,100,000	10,150,000	619,692
Elko New Market	4,920	2,252,323	---	---	2,050,000	670,000	---	---	4,972,323	2,230,000	9,245,974
Elkton	141	---	---	---	---	---	---	---	---	---	159,000
Ellendale	669	---	---	---	---	1,250,000	---	---	1,250,000	---	1,417,520
Ellsworth	467	---	---	---	---	225,000	---	---	225,000	---	---
Elmore	580	---	---	---	255,000	3,183,000	---	---	3,438,000	---	---
Ely	3,395	2,105,000	160,000	---	---	5,275,000	---	---	7,540,000	5,435,000	2,063,574
Elysian	737	---	---	---	3,439,600	1,285,400	---	---	4,725,000	---	333,719
Emily	854	420,000	---	---	530,000	1,180,000	---	---	2,130,000	1,600,000	185,995
Erskine	489	---	---	---	---	430,943	---	---	430,943	430,943	476,632
Evan	78	---	---	---	---	---	---	---	---	---	291,000
Evansville	599	---	---	---	1,670,000	---	---	---	1,670,000	770,000	1,452,000
Eveleth	3,590	---	---	---	2,141,710	428,785	---	---	2,570,495	---	5,453,698
Excelsior	2,566	---	---	---	10,760,000	220,000	---	---	10,980,000	---	647,000
Eyota	1,978	1,445,000	---	---	5,457,000	1,880,000	---	---	8,782,000	1,597,000	---
Fairfax	1,147	---	---	---	---	7,575,000	---	---	7,575,000	4,380,000	846,235
Fairmont	10,299	---	---	---	13,370,000	410,000	---	---	13,780,000	5,355,000	26,477,000
Falcon Heights	5,446	---	---	---	860,000	---	---	---	860,000	---	350,000
Faribault	23,912	8,870,000	---	---	2,405,000	---	---	---	11,275,000	8,870,000	16,832,385
Farmington	23,123	8,865,000	---	---	4,355,000	720,000	---	---	13,940,000	9,440,000	---
Federal Dam	116	---	---	---	---	---	---	---	---	---	35,874

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Felton	169	---	---	---	---	---	---	---	---	---	577,991
Fergus Falls	13,766	7,405,000	---	---	3,035,000	9,665,000	---	---	20,105,000	---	190,105
Fertile	844	1,490,000	445,000	---	---	2,555,000	---	---	4,490,000	---	2,212,799
Fifty Lakes	407	---	---	---	---	---	---	---	---	---	144,837
Finlayson	305	334,957	---	---	---	318,580	---	---	653,537	140,000	13,000
Fisher	427	---	---	---	---	990,000	---	---	990,000	990,000	560,000
Floodwood	514	---	---	---	---	62,000	---	---	62,000	---	272,800
Foley	2,747	---	---	---	5,810,000	---	---	---	5,810,000	1,785,000	---
Forada	161	146,665	---	---	---	1,417,291	---	---	1,563,956	---	---
Forest Lake	20,798	26,770,000	---	---	---	17,310,000	---	---	44,080,000	1,545,000	120,000
Foreston*	536	---	---	---	350,000	180,000	---	---	530,000	530,000	---
Fosston	1,484	1,834,000	940,000	---	2,054,000	1,051,000	---	---	5,879,000	2,099,000	6,247,508
Fountain	414	---	---	---	---	---	---	---	---	---	523,897
Franklin	471	---	---	---	---	3,684,000	---	---	3,684,000	---	43,353
Frazee	1,404	---	---	---	1,478,000	154,000	---	---	1,632,000	834,000	510,676
Freeborn	277	---	---	---	---	1,109,000	---	---	1,109,000	---	83,200
Freeport	691	---	---	---	1,115,000	1,205,000	---	---	2,320,000	1,115,000	---
Fridley	29,374	46,915,000	9,510,000	---	200,000	6,185,000	---	---	62,810,000	1,145,000	510,000
Frost	216	---	---	---	---	932,000	---	---	932,000	630,000	14,547
Fulda	1,270	309,000	---	---	---	910,000	---	---	1,219,000	---	12,847
Garfield	357	315,000	---	---	---	979,163	---	---	1,294,163	---	115,510
Garrison	213	150,000	---	---	---	---	---	---	150,000	---	20,916
Garvin	133	---	---	---	---	244,000	---	---	244,000	---	18,901
Gary	197	---	---	---	---	---	---	---	---	---	738,430
Gaylord	2,263	2,470,000	---	---	9,727,345	5,122,655	---	---	17,320,000	1,243,017	---
Gem Lake	467	1,250,000	---	---	---	---	---	---	1,250,000	590,000	---
Ghent	358	---	---	---	---	---	---	---	---	---	335,000
Gibbon	768	2,090,000	---	---	---	---	---	---	2,090,000	---	2,397,444
Gilbert	1,780	74,000	---	---	135,000	300,000	---	---	509,000	159,000	4,985,812
Glencoe	5,607	2,421,000	743,000	---	21,960,000	75,000	4,018,000	---	29,217,000	7,146,000	3,271,720
Glenwood	2,579	2,491,618	---	---	---	---	427,037	---	2,918,655	---	770,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Glyndon	1,406	9,090,000	---	---	---	1,155,000	---	---	10,245,000	1,125,000	1,032,040
Golden Valley	22,715	5,180,000	1,155,000	---	42,205,000	18,865,000	---	1,265,000	68,670,000	25,375,000	820,000
Gonvick	289	---	---	---	---	412,000	---	---	412,000	---	---
Goodhue	1,164	885,000	---	---	1,388,000	1,220,000	---	---	3,493,000	350,000	---
Goodridge	139	---	---	---	---	---	---	---	---	---	52,000
Goodview	4,169	1,465,000	---	---	1,305,000	---	---	---	2,770,000	280,000	2,252,384
Graceville	562	---	---	---	---	6,170,200	---	---	6,170,200	1,380,000	92,410
Granada	270	---	---	---	---	243,000	---	---	243,000	---	---
Grand Marais	1,428	1,920,000	---	---	4,875,000	1,460,000	1,450,000	---	9,705,000	6,325,000	487,000
Grand Meadow**	1,214	1,538,000	---	---	---	680,000	---	---	2,218,000	---	---
Grand Rapids	11,390	10,385,000	680,000	---	11,280,000	4,135,000	---	---	26,480,000	3,070,000	17,252,886
Granite Falls	2,747	145,000	75,000	---	11,230,000	20,768,513	2,800,000	---	35,018,513	1,295,000	1,063,728
Green Isle	565	---	---	---	610,000	715,000	1,340,428	---	2,665,428	---	52,882
Greenbush	709	---	---	---	---	290,693	---	---	290,693	---	2,297,657
Greenfield	2,956	95,000	---	---	445,000	---	---	---	540,000	445,000	275,000
Greenwald	238	135,141	---	---	---	---	---	---	135,141	---	---
Grey Eagle	333	401,000	---	---	---	---	---	---	401,000	---	80,720
Grove City	619	---	---	---	---	4,753,000	140,000	---	4,893,000	140,000	2,699,000
Grygla	227	---	---	---	177,500	---	---	---	177,500	91,000	23,410
Hackensack	322	---	---	---	---	225,000	---	---	225,000	---	197,000
Hadley	58	776,000	---	---	---	---	---	---	776,000	---	3,824
Hallock**	923	292,000	---	---	1,855,000	858,000	---	---	3,005,000	2,260,000	---
Halstad	576	---	---	---	---	---	---	---	---	---	1,383,200
Ham Lake	16,706	1,220,000	---	---	---	---	---	---	1,220,000	---	143,788
Hamburg	532	---	---	---	60,000	785,000	---	---	845,000	785,000	1,411,814
Hampton	717	---	---	---	1,885,000	---	1,230,000	---	3,115,000	---	350,000
Hancock	766	60,000	---	---	226,000	2,305,000	---	---	2,591,000	2,365,000	89,255
Hanley Falls	273	---	---	---	---	1,241,000	---	---	1,241,000	880,000	130,268
Hanover	3,489	110,000	---	---	1,730,000	---	---	---	1,840,000	425,000	95,000
Hanska	363	---	---	---	1,060,000	300,000	---	---	1,360,000	---	971,288
Hardwick	182	---	---	---	---	---	---	---	---	---	18,306

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Harmony	1,019	219,000	---	---	75,000	---	---	---	294,000	---	1,733,500
Harris	1,163	---	---	---	---	---	---	---	---	---	4,885,000
Hartland	308	---	---	---	72,796	1,162,000	---	---	1,234,796	---	130,300
Hastings	22,965	5,210,000	1,780,000	---	11,310,000	---	4,020,000	---	22,320,000	2,620,000	840,000
Hawley	2,240	---	735,000	---	1,850,000	---	---	---	2,585,000	---	2,109,000
Hayfield	1,342	---	---	---	240,000	1,850,000	871,000	---	2,961,000	2,091,000	2,175,776
Hayward	252	---	---	---	51,000	80,000	---	---	131,000	---	358,128
Hazel Run	61	63,000	---	---	---	47,000	---	---	110,000	---	---
Hector	1,071	---	---	---	---	8,091,000	118,854	---	8,209,854	---	110,920
Henderson	927	705,000	---	---	560,000	1,644,000	---	---	2,909,000	925,000	2,234,000
Hendricks	707	148,000	1,480,000	---	---	---	1,269,983	---	2,897,983	---	228,029
Hendrum	284	118,000	---	---	---	149,000	---	---	267,000	---	1,106,191
Henning	822	191,406	---	---	---	3,515,002	57,989	---	3,764,397	3,375,000	2,871,035
Henriette	89	---	---	---	---	---	---	---	---	---	43,007
Herman	429	---	---	---	255,000	1,786,000	---	---	2,041,000	1,075,000	564,786
Hermantown	9,603	16,560,000	---	---	15,650,000	---	---	---	32,210,000	2,935,000	---
Heron Lake	667	---	300,000	---	---	1,107,000	---	---	1,407,000	1,407,000	1,898,519
Hewitt	252	45,000	---	---	---	---	---	---	45,000	---	---
Hibbing	16,310	3,685,000	790,000	---	---	4,269,000	197,565	---	8,941,565	---	9,628,127
Hill City	616	---	---	---	---	840,000	---	---	840,000	840,000	151,049
Hills	662	---	---	---	---	---	---	---	---	---	18,592
Hinckley	1,909	2,205,000	---	---	---	1,405,000	316,000	---	3,926,000	316,000	523,477
Hitterdal	201	---	---	---	---	---	---	---	---	---	426,608
Hoffman	677	420,000	---	---	1,005,000	2,552,000	---	---	3,977,000	1,770,000	1,496,288
Hokah	539	---	---	---	---	819,193	---	---	819,193	---	48,353
Holdingford	720	745,000	---	---	---	3,464,000	---	---	4,209,000	---	200,000
Holloway	86	---	---	---	---	---	---	---	---	---	246,000
Hopkins	19,555	53,085,000	13,280,000	---	4,855,000	---	5,155,000	---	76,375,000	18,270,000	---
Houston	962	1,101,000	---	---	---	486,000	---	---	1,587,000	---	739,005
Howard Lake	2,139	2,045,000	1,350,000	---	---	3,245,000	---	---	6,640,000	3,705,000	5,593,041
Hoyt Lakes	1,944	2,025,000	---	---	---	3,305,000	---	---	5,330,000	---	2,670,952

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Hugo	15,388	1,390,000	---	---	655,000	---	---	---	2,045,000	1,280,000	---
Hutchinson	14,282	---	---	---	19,305,000	8,605,000	28,580,000	---	56,490,000	22,500,000	13,372,013
Ihlen	52	---	---	---	---	---	---	---	---	---	39,860
Independence	3,778	1,085,000	---	---	555,000	---	---	---	1,640,000	---	8,820
International Falls	6,047	---	---	---	---	---	8,345,000	---	8,345,000	8,345,000	109,358
Inver Grove Heights	35,321	26,870,000	---	---	6,070,000	14,405,000	---	---	47,345,000	19,260,000	---
Iona	135	---	---	---	---	595,000	---	---	595,000	---	---
Iron Junction	87	---	---	---	---	250,000	---	---	250,000	---	40,400
Ironton	568	---	---	---	---	---	---	---	---	---	113,205
Isanti	6,233	2,190,000	---	---	1,335,000	955,000	---	---	4,480,000	---	5,935,056
Isle**	779	653,445	---	---	---	3,215,000	---	---	3,868,445	---	---
Ivanhoe	550	---	---	---	---	2,182,793	467,991	---	2,650,784	467,991	447,177
Jackson	3,386	833,000	240,000	---	2,349,000	6,311,000	---	---	9,733,000	898,000	5,431,989
Janesville	2,324	---	---	---	4,276,150	1,673,850	---	---	5,950,000	2,255,000	583,547
Jasper	595	---	---	---	---	126,000	370,458	---	496,458	---	113,196
Jeffers	343	---	---	---	772,000	---	---	---	772,000	---	288,361
Jordan	6,497	6,550,000	---	---	1,865,000	9,555,000	---	---	17,970,000	4,135,000	1,815,000
Kandiyohi	477	---	---	---	---	360,000	---	---	360,000	---	2,737,000
Karlstad	752	---	---	---	---	579,040	49,395	---	628,435	---	1,408,362
Kasson	6,549	2,464,266	1,565,000	---	5,569,344	2,841,325	---	---	12,439,935	1,845,000	5,072,075
Keewatin	1,028	---	---	---	---	---	---	---	---	---	478,197
Kelliher	263	---	---	---	---	700,597	---	---	700,597	---	---
Kellogg	448	---	---	---	---	273,000	---	---	273,000	212,000	406,094
Kennedy	165	---	---	---	---	22,000	---	---	22,000	22,000	85,883
Kenneth	59	---	---	---	---	170,500	---	---	170,500	---	---
Kent	69	---	---	---	---	---	---	---	---	---	138,991
Kenyon	1,836	2,419,834	---	---	565,000	---	---	---	2,984,834	85,000	2,284,882
Kerkhoven	740	---	---	---	924,000	952,000	139,651	---	2,015,651	34,000	133,285
Kettle River	174	4,000	---	---	---	500,300	---	---	504,300	---	87,749
Kiester	469	---	---	---	---	---	---	---	---	---	135,691
Kimball	798	---	---	---	3,836,000	310,000	---	---	4,146,000	3,496,000	4,970

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
La Crescent	5,182	3,645,000	380,000	---	3,285,000	7,995,000	---	1,496,000	16,801,000	7,675,000	157,533
La Salle	92	---	---	---	---	306,000	---	---	306,000	---	---
Lafayette	482	---	---	---	2,254,086	---	---	---	2,254,086	---	---
Lake Benton	673	---	---	---	---	2,325,000	---	---	2,325,000	---	145,025
Lake Bronson	215	641,000	---	---	---	---	---	---	641,000	---	---
Lake City	5,177	---	---	---	2,915,000	615,000	---	---	3,530,000	715,000	1,974,182
Lake Crystal	2,551	850,000	---	---	6,525,000	2,448,000	917,000	---	10,740,000	3,257,000	---
Lake Elmo	11,105	15,350,000	---	---	---	21,090,000	926,000	---	37,366,000	4,290,000	940,000
Lake Henry	100	142,080	---	---	---	---	---	---	142,080	---	247,698
Lake Lillian	231	---	---	---	---	---	---	---	---	---	943,000
Lake Park	802	---	---	---	---	133,000	196,000	---	329,000	---	827,520
Lake Wilson	239	316,703	---	---	---	---	---	---	316,703	---	185,304
Lakefield	1,697	---	---	---	---	7,039,999	---	---	7,039,999	825,000	432,000
Lakeland	1,798	---	---	---	---	985,000	---	---	985,000	985,000	---
Lakeville	65,831	32,110,000	770,000	---	59,155,000	7,230,000	20,860,000	---	120,125,000	33,495,000	2,897,014
Lamberton	799	6,480,400	---	---	---	1,532,600	---	---	8,013,000	2,765,000	---
Lancaster	338	---	---	---	---	---	---	---	---	---	354,106
Landfall	764	---	---	---	---	---	---	---	---	---	1,696,354
Lanesboro	759	606,000	---	---	1,105,000	565,000	---	---	2,276,000	701,000	3,495,000
Laporte	111	645,000	---	---	---	---	---	---	645,000	---	---
Lauderdale	2,442	---	---	1,295,000	1,000,000	---	---	---	2,295,000	---	---
Le Center	2,567	---	---	---	4,003,810	3,026,190	---	---	7,030,000	4,565,000	2,631,192
Le Sueur	4,150	3,520,000	---	---	1,275,000	1,175,000	8,471,194	---	14,441,194	2,340,000	10,805,562
LeRoy	954	---	---	---	50,000	1,210,000	---	---	1,260,000	1,210,000	19,387
Lester Prairie	1,705	---	---	---	---	---	---	---	---	---	3,088,404
Lewiston	1,518	4,030,000	---	---	2,460,000	2,019,000	---	---	8,509,000	2,530,000	1,062,321
Lewisville	240	---	---	---	---	---	---	---	---	---	1,088,464
Lexington	2,356	---	---	---	1,890,000	550,000	---	---	2,440,000	65,000	18,436
Lilydale	936	119,000	---	---	---	---	---	---	119,000	---	2,154,424
Lindstrom	4,704	---	---	---	580,000	1,455,000	---	---	2,035,000	1,580,000	558,120
Lino Lakes	21,995	9,400,000	1,235,000	---	2,855,000	3,120,000	3,840,000	---	20,450,000	2,945,000	1,064,485

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Lismore	228	---	---	---	---	614,000	---	---	614,000	---	---
Litchfield	6,786	10,805,000	---	---	7,855,000	3,530,000	9,205,000	---	31,395,000	13,475,000	12,488,048
Little Canada	10,580	3,655,000	---	---	---	---	---	---	3,655,000	965,000	71,166
Little Falls	8,929	95,000	340,000	---	10,015,000	---	765,000	---	11,215,000	5,600,000	5,136,205
Littlefork	606	---	455,000	---	199,000	4,773,000	---	---	5,427,000	---	434,538
Long Beach	347	---	---	---	---	322,500	---	---	322,500	---	---
Long Lake	1,827	---	---	---	2,855,000	---	---	---	2,855,000	---	---
Long Prairie	3,367	4,905,000	---	835,000	4,315,000	13,835,000	---	---	23,890,000	1,800,000	3,281,997
Longville	161	---	---	---	---	874,500	---	---	874,500	239,000	---
Lonsdale	4,270	---	1,895,000	---	7,080,000	3,920,000	---	---	12,895,000	2,835,000	2,441,791
Loretto	664	---	---	---	---	---	---	---	---	---	284,000
Lucan	182	28,183	---	---	---	1,244,000	---	---	1,272,183	---	175,823
Luverne	4,746	620,000	140,000	---	95,000	14,900,000	4,725,000	---	20,480,000	2,355,000	35,225
Lyle	545	20,000	86,000	---	---	---	---	---	106,000	---	200,000
Lynd	461	---	---	---	---	87,594	---	---	87,594	---	97,859
Mabel	766	14,000	---	---	---	3,259,000	---	---	3,273,000	---	1,197,913
Madelia	2,296	---	---	---	289,000	3,022,000	---	---	3,311,000	---	211,272
Madison	1,447	7,849,000	---	---	5,925,000	---	320,000	---	14,094,000	7,510,000	962,000
Madison Lake	1,216	---	---	---	3,954,301	1,547,699	---	---	5,502,000	---	2,444,981
Magnolia	205	---	---	---	---	325,000	---	---	325,000	---	---
Mahnomen	1,225	9,705,000	---	---	---	1,230,000	---	---	10,935,000	---	622,085
Mahtomedi	8,021	---	---	---	15,066,979	5,668,021	---	---	20,735,000	---	---
Manchester	50	40,000	---	---	51,000	---	---	---	91,000	---	---
Mankato	44,389	3,015,000	3,075,000	---	48,165,000	8,470,000	---	---	62,725,000	---	29,008,093
Mantorville	1,221	1,790,000	---	---	---	---	---	---	1,790,000	230,000	654,170
Maple Grove	68,101	55,475,000	---	---	21,860,000	---	---	---	77,335,000	41,740,000	5,384,126
Maple Lake	2,161	---	---	---	3,825,000	1,780,000	---	---	5,605,000	2,410,000	924,000
Maple Plain	1,823	165,000	---	---	3,890,000	3,495,000	---	---	7,550,000	---	1,463,000
Mapleton	1,734	---	---	---	3,815,000	---	---	---	3,815,000	920,000	1,430,091
Mapleview	181	---	---	---	---	72,000	---	---	72,000	---	---
Maplewood	41,738	8,570,000	1,190,195	---	40,350,000	5,435,000	---	---	55,545,195	22,190,000	1,221,081

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Marble	671	---	---	---	---	---	---	---	---	---	238,985
Marine on Saint Croix	705	910,000	---	---	---	---	---	---	910,000	---	20,000
Marshall	13,835	5,055,000	3,210,000	---	20,793,608	10,126,392	24,160,000	---	63,345,000	---	6,043,388
Mayer	2,374	---	---	---	1,425,000	2,110,000	---	---	3,535,000	2,845,000	1,100,000
Maynard	344	---	---	---	---	560,000	---	---	560,000	560,000	1,969,700
Mazeppa	873	---	---	---	530,000	---	---	---	530,000	---	---
McGrath	70	25,300	---	---	---	---	---	---	25,300	---	---
McGregor	375	94,000	---	---	---	1,158,000	---	---	1,252,000	---	---
McIntosh	608	128,000	---	---	---	2,734,000	---	---	2,862,000	355,000	620,085
McKinley*	124	---	---	---	---	---	---	---	---	---	39,196
Medford	1,281	---	---	---	693,823	---	---	---	693,823	---	2,209,000
Medina	6,788	---	175,000	---	9,705,000	1,170,000	---	---	11,050,000	2,850,000	---
Melrose	3,680	1,250,000	---	---	190,000	---	---	---	1,440,000	190,000	---
Menahga	1,329	2,070,000	---	---	615,000	5,080,000	---	---	7,765,000	1,410,000	243,000
Mendota Heights	11,747	7,960,000	---	---	15,165,000	---	---	---	23,125,000	2,915,000	---
Middle River	306	---	204,000	---	---	203,000	---	---	407,000	---	99,423
Miesville	134	---	---	---	---	---	---	---	---	---	24,785
Milaca	2,904	920,000	---	---	815,000	---	396,000	---	2,131,000	801,000	1,364,000
Milan	349	---	---	---	---	1,291,000	---	---	1,291,000	---	---
Milroy	245	---	---	---	---	213,000	---	---	213,000	---	---
Miltona	426	---	---	---	55,000	1,331,000	---	---	1,386,000	---	---
Minneapolis	435,885	635,880,000	1,710,000	17,520,000	53,765,000	---	---	---	708,875,000	99,785,000	124,255,201
Minneota	1,384	---	---	---	635,000	---	---	---	635,000	635,000	2,294,249
Minnesota City	188	---	---	---	---	---	367,765	---	367,765	---	---
Minnesota Lake	657	---	---	---	170,000	---	---	---	170,000	---	---
Minnetonka	54,141	6,440,000	---	---	---	26,460,000	---	---	32,900,000	9,880,000	---
Minnetonka Beach	557	3,595,000	---	---	---	---	---	---	3,595,000	---	---
Minnetrista	8,108	3,380,000	---	---	4,855,000	3,250,000	---	---	11,485,000	2,260,000	8,053,544
Montevideo	5,246	2,500,000	---	---	4,088,250	2,106,750	5,305,000	---	14,000,000	---	6,082,000
Montgomery	3,150	---	---	---	2,254,400	5,875,600	600,000	---	8,730,000	6,855,000	1,734,293
Monticello	13,886	21,900,000	---	---	9,200,000	---	---	---	31,100,000	1,615,000	1,870,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Montrose	3,320	1,940,000	---	---	795,000	---	---	---	2,735,000	2,415,000	1,957,392
Moorhead	44,167	---	4,185,000	---	172,255,000	14,340,000	25,745,000	---	216,525,000	85,655,000	19,789,636
Moose Lake	2,775	957,000	---	---	750,000	1,130,000	2,784,731	---	5,621,731	1,130,000	4,282,227
Mora	3,615	1,180,000	---	---	2,600,000	280,000	3,155,000	---	7,215,000	1,310,000	4,529,377
Morgan	862	---	---	---	---	6,224,000	347,229	---	6,571,229	360,000	6,251,270
Morris	5,498	4,295,000	---	---	3,390,000	---	---	---	7,685,000	4,295,000	8,020,576
Morristown	997	1,100,000	---	---	---	---	---	---	1,100,000	---	36,359
Morton	368	---	121,180	---	---	1,424,000	---	---	1,545,180	---	537,250
Motley	660	1,500,000	---	---	---	107,000	---	---	1,607,000	537,000	4,350,000
Mound	9,447	4,610,000	4,170,000	---	13,337,638	26,182,362	---	---	48,300,000	16,320,000	---
Mounds View	13,513	6,274,377	---	---	---	---	---	---	6,274,377	499,377	813,507
Mountain Iron	2,890	480,000	---	---	---	---	185,000	---	665,000	665,000	4,631,065
Mountain Lake	2,097	329,000	3,255,000	---	5,040,000	1,579,447	4,517,138	---	14,720,585	1,763,000	5,788,895
Murdock	268	---	---	---	22,000	---	---	---	22,000	---	50,172
Nashwauk	962	---	---	---	250,000	---	---	---	250,000	---	1,216,641
Nassau	56	---	---	---	---	---	---	---	---	---	48,613
Nerstrand	310	200,000	---	---	---	855,000	---	---	1,055,000	855,000	117,373
Nevis	417	---	---	---	---	222,560	---	---	222,560	---	---
New Auburn	440	---	---	---	940,000	401,460	---	---	1,341,460	940,000	17,309
New Brighton	23,427	---	27,975,000	---	4,280,000	---	---	---	32,255,000	---	---
New Germany	465	1,710,000	---	---	---	5,974,600	---	---	7,684,600	---	---
New Hope	22,376	40,980,000	7,890,000	---	---	350,000	3,505,000	---	52,725,000	280,000	1,125,000
New London	1,403	3,478,000	---	---	---	---	---	---	3,478,000	1,890,000	2,962,013
New Munich	321	---	---	---	---	---	---	---	---	---	310,300
New Prague	8,248	3,300,000	---	---	7,086,426	3,787,574	475,300	---	14,649,300	5,071,300	27,423,130
New Richland	1,195	---	135,000	---	1,436,000	182,000	---	---	1,753,000	515,000	1,936,139
New Trier	110	---	---	---	---	---	---	---	---	---	120,000
New Ulm	13,562	---	---	---	13,065,000	15,745,000	---	---	28,810,000	---	1,920,684
New York Mills	1,228	2,588,000	160,000	---	---	195,000	---	---	2,943,000	1,023,000	4,149,000
Newfolden	376	---	---	---	75,000	100,000	---	---	175,000	---	347,000
Newport	3,675	6,145,000	---	---	---	2,415,000	---	---	8,560,000	---	---

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Nicollet	1,163	242,000	245,000	---	1,945,000	945,000	---	---	3,377,000	865,000	1,997,686
Nielsville	85	---	---	---	---	131,800	---	---	131,800	---	2,000
Nisswa	2,096	2,830,000	---	---	---	710,000	---	---	3,540,000	---	1,049,000
North Branch	10,918	775,000	4,720,000	---	3,555,000	3,335,000	12,399,000	---	24,784,000	11,365,000	7,290,950
North Mankato	14,114	8,560,000	555,000	385,000	8,820,000	6,540,000	---	---	24,860,000	5,505,000	1,336,300
North Oaks	5,320	---	---	---	230,000	---	---	---	230,000	---	---
North Saint Paul	12,161	4,075,000	1,195,000	---	9,537,827	13,137,173	---	---	27,945,000	8,540,000	2,075,000
Northfield	20,494	9,270,000	399,500	---	8,435,596	5,014,403	26,751,237	---	49,870,736	3,985,000	2,106,561
Northome	172	---	---	---	---	---	---	---	---	---	308,000
Northrop	208	---	---	---	---	1,019,000	---	---	1,019,000	---	315,478
Norwood Young America	3,930	1,415,000	---	---	7,865,000	7,175,000	2,095,000	---	18,550,000	8,785,000	1,563,257
Nowthen	4,771	245,000	---	---	1,175,000	---	---	---	1,420,000	245,000	135,000
Oak Grove	8,868	---	---	---	---	---	---	---	---	---	255,000
Oak Park Heights	4,897	4,175,000	---	---	2,035,000	---	---	---	6,210,000	4,175,000	---
Oakdale	27,930	---	---	4,025,000	16,505,000	850,000	---	---	21,380,000	1,935,000	2,820,000
Odessa	121	---	---	---	---	308,000	---	---	308,000	---	41,087
Odin	102	---	---	---	---	171,669	---	---	171,669	---	36,709
Ogema	175	---	---	---	---	---	---	---	---	---	277,243
Ogilvie	359	---	84,000	---	---	341,000	---	---	425,000	84,000	970,284
Okabena	200	---	---	---	---	170,000	---	---	170,000	170,000	13,661
Oklee	433	---	---	---	---	222,000	---	---	222,000	---	27,367
Olivia	2,428	---	1,835,000	---	2,127,282	4,539,718	---	---	8,502,000	595,000	6,073,999
Onamia	857	---	---	---	---	---	163,000	---	163,000	---	28,000
Ormsby	127	72,234	---	---	---	641,000	---	---	713,234	---	56,705
Orono**	8,284	6,110,000	---	---	---	885,000	---	---	6,995,000	---	---
Oronoco	1,522	288,182	---	---	---	---	---	---	288,182	---	782,359
Orr	287	---	---	---	---	---	---	---	---	---	208,000
Ortonville	1,808	2,205,000	---	---	---	1,077,429	---	---	3,282,429	3,065,000	23,261,967
Osakis	1,773	---	---	---	1,690,000	1,913,000	---	---	3,603,000	850,000	2,549,528
Oslo	299	96,000	---	---	---	50,000	1,317,000	---	1,463,000	---	5,039
Osseo	2,711	4,115,000	915,000	---	5,135,000	---	990,000	---	11,155,000	3,505,000	---

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ostrander	249	---	---	---	---	1,859,166	---	---	1,859,166	---	---
Otsego	18,130	---	---	---	7,310,000	16,440,000	---	---	23,750,000	8,530,000	---
Ottertail	643	730,000	---	---	---	735,000	---	---	1,465,000	735,000	506,824
Owatonna	26,314	4,825,000	660,000	---	7,095,000	3,590,000	---	---	16,170,000	1,350,000	4,036,535
Palisade	154	---	---	---	---	---	---	---	---	---	130,995
Park Rapids*	4,145	805,000	---	---	9,950,000	---	---	---	10,755,000	8,840,000	1,712,133
Parkers Prairie	1,022	---	---	---	---	3,375,000	---	---	3,375,000	---	352,000
Paynesville	2,530	---	---	---	6,015,000	2,400,000	---	---	8,415,000	---	4,837,000
Pease	240	---	---	---	211,000	100,000	---	---	311,000	---	---
Pelican Rapids	2,561	1,377,500	---	---	2,903,950	188,550	---	---	4,470,000	785,000	9,532,944
Pemberton	224	---	---	---	---	---	---	---	---	---	794,195
Pennock	516	150,000	---	---	---	1,460,000	---	---	1,610,000	1,000,000	---
Pequot Lakes	2,341	---	---	---	---	850,000	---	---	850,000	850,000	486,353
Perham	3,392	---	---	---	11,010,000	410,000	2,138,000	---	13,558,000	8,473,000	7,129,221
Perley	81	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	194	275,000	---	---	---	560,000	---	---	835,000	---	---
Pierz	1,389	---	---	---	130,000	---	---	---	130,000	---	114,000
Pillager	492	---	---	---	856,350	48,650	---	---	905,000	905,000	495,000
Pine City	3,281	3,205,000	75,000	---	1,995,000	7,661,000	---	---	12,936,000	6,910,000	317,838
Pine Island	3,499	---	---	---	9,965,000	322,000	---	---	10,287,000	3,427,000	329,000
Pine River	945	253,000	---	---	---	100,000	---	---	353,000	---	323,014
Pipestone	4,162	2,645,000	---	---	5,195,000	6,130,000	930,725	---	14,900,725	2,225,000	11,479,910
Plainview	3,392	1,928,000	---	---	---	44,000	---	---	1,972,000	978,000	1,101,442
Plato	300	---	---	---	---	---	---	---	---	---	101,000
Plummer	300	---	---	---	---	---	---	---	---	---	192,000
Plymouth	79,475	16,950,000	1,065,000	---	---	---	---	---	18,015,000	13,775,000	295,721
Porter	174	---	---	---	---	---	---	---	---	---	40,762
Preston	1,327	2,154,838	---	38,074	---	1,480,162	---	---	3,673,074	---	---
Princeton	4,772	1,880,000	---	---	1,193,000	16,478,147	1,680,000	---	21,231,147	4,170,922	1,484,000
Prinsburg	503	---	---	---	---	2,005,000	125,285	---	2,130,285	2,005,000	42,613
Prior Lake	27,005	12,185,000	135,000	---	18,465,000	8,675,000	---	---	39,460,000	9,395,000	1,552,924

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Proctor	3,066	---	---	---	5,625,000	---	---	---	5,625,000	---	90,331
Quamba	119	583,000	---	---	---	---	---	---	583,000	---	---
Racine	448	46,000	---	---	---	---	---	---	46,000	46,000	1,533,000
Ramsey	27,263	---	---	---	23,165,000	---	---	---	23,165,000	1,765,000	725,000
Randall	629	---	---	---	---	52,000	---	---	52,000	52,000	1,213,000
Ranier	581	---	---	---	250,000	1,109,000	---	---	1,359,000	---	496,526
Raymond	765	---	---	---	1,090,000	---	---	---	1,090,000	220,000	2,459,000
Red Lake Falls	1,401	2,335,000	---	---	---	---	---	---	2,335,000	645,000	1,999,369
Red Wing	16,443	34,305,000	---	---	---	13,873,000	---	---	48,178,000	2,380,000	884,000
Redwood Falls	5,236	1,909,999	---	---	---	5,300,000	---	---	7,209,999	3,600,000	4,663,000
Remer	408	60,734	---	---	---	46,180	---	---	106,914	46,180	334,000
Renville	1,225	74,645	---	---	---	250,000	---	---	324,645	---	2,950,495
Revere	92	---	---	---	---	74,200	---	---	74,200	---	---
Rice	1,355	---	---	---	---	---	---	---	---	---	562,540
Rice Lake	4,085	858,000	---	---	2,925,000	---	---	---	3,783,000	2,925,000	1,577,038
Richfield	36,993	44,320,000	4,220,000	---	4,140,000	12,960,000	---	---	65,640,000	22,272,993	---
Richmond	1,496	2,067,000	---	---	---	1,325,000	---	---	3,392,000	1,150,000	4,557,000
Riverton	110	---	---	---	---	---	---	---	---	---	64,310
Robbinsdale	14,741	880,000	7,385,000	---	4,690,000	10,690,000	---	---	23,645,000	2,705,000	1,000,000
Rochester	119,969	20,300,000	22,755,000	---	---	136,635,000	180,616,000	---	360,306,000	99,855,000	2,225,000
Rockford	4,419	520,000	965,000	---	1,665,000	3,870,000	---	---	7,020,000	2,000,000	---
Rockville	2,593	1,295,000	---	---	82,000	710,000	---	---	2,087,000	792,000	2,371,000
Rogers	13,232	---	150,000	---	5,990,000	---	2,755,000	---	8,895,000	2,310,000	150,000
Rollingstone	654	---	---	---	605,000	35,000	1,315,000	---	1,955,000	605,000	2,577
Roscoe	107	---	---	---	---	38,348	---	---	38,348	---	---
Rose Creek	399	407,000	---	---	---	---	---	---	407,000	---	---
Roseau	2,782	---	---	---	---	---	---	---	---	---	2,693,966
Rosemount	25,202	935,000	5,225,000	---	2,535,000	1,110,000	---	---	9,805,000	4,695,000	308,023
Roseville	36,644	17,495,000	---	2,775,000	---	---	---	---	20,270,000	---	---
Rothsay	480	---	---	---	1,931,424	1,708,576	---	---	3,640,000	70,000	412,045
Round Lake	372	---	---	---	---	---	---	---	---	---	137,745

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Royalton	1,255	---	---	---	---	2,270,000	---	---	2,270,000	1,117,000	449,000
Rush City	3,130	1,460,000	---	---	610,000	---	---	---	2,070,000	---	1,340,000
Rushford	1,769	595,000	---	---	5,880,000	870,000	---	---	7,345,000	3,900,000	2,902,210
Rushford Village	849	780,000	---	---	178,000	82,818	---	---	1,040,818	---	211,000
Rushmore	338	---	---	---	---	142,576	---	---	142,576	---	405,876
Russell	324	---	---	---	---	---	---	---	---	---	136,547
Ruthton	212	---	---	---	---	10,000	---	---	10,000	10,000	14,590
Rutledge**	222	170,000	---	---	---	---	---	---	170,000	---	---
Sabin	551	---	---	---	640,000	141,940	---	---	781,940	640,000	509,083
Sacred Heart	501	373,000	---	---	---	4,165,797	---	---	4,538,797	---	3,588,821
Saint Anthony	9,020	6,995,000	---	6,240,000	14,750,000	715,000	---	---	28,700,000	15,380,000	470,000
Saint Augusta	3,612	405,000	---	---	---	---	---	---	405,000	405,000	3,048,000
Saint Bonifacius	2,291	1,825,000	---	---	---	80,000	---	---	1,905,000	1,905,000	635,639
Saint Charles	3,855	2,030,000	---	---	1,420,954	1,209,046	---	---	4,660,000	2,040,000	59,162
Saint Clair	828	---	---	---	72,000	1,195,000	---	---	1,267,000	72,000	---
Saint Cloud	68,524	18,155,000	1,500,000	---	34,295,000	62,975,000	1,045,000	---	117,970,000	33,680,000	79,637,885
Saint Francis	8,049	---	---	---	6,700,000	20,453,000	---	---	27,153,000	2,180,000	5,597,813
Saint Hilaire	266	---	---	---	---	---	---	---	---	---	529,660
Saint James	4,551	2,213,526	---	---	---	18,519,112	---	---	20,732,638	2,712,526	171,771
Saint Joseph	7,342	1,410,000	---	---	7,539,000	5,251,000	---	---	14,200,000	3,760,000	9,489,148
Saint Leo	91	---	---	---	---	440,000	---	---	440,000	---	---
Saint Louis Park	49,834	56,450,000	2,560,000	---	4,650,000	24,900,000	---	---	88,560,000	6,795,000	121,005
Saint Martin	345	---	---	---	105,000	---	---	---	105,000	---	3,357,550
Saint Michael	18,157	4,785,000	---	---	5,173,832	---	3,816,168	---	13,775,000	4,848,832	---
Saint Paul	315,925	282,378,319	1,695,000	30,192,000	22,869,220	---	257,590,861	---	594,725,400	63,201,000	147,803,557
Saint Paul Park	5,611	---	---	---	6,175,000	---	---	---	6,175,000	---	721,000
Saint Peter	12,033	7,350,000	4,440,000	---	---	18,349,000	2,091,000	---	32,230,000	14,060,000	39,077,918
Saint Stephen	889	99,338	---	---	---	---	---	---	99,338	---	---
Sanborn	312	---	---	---	---	777,000	---	---	777,000	705,000	---
Sandstone	2,657	365,000	---	---	---	---	---	---	365,000	365,000	837,000
Sargeant	56	30,000	---	---	---	---	---	---	30,000	---	---

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Sartell	19,107	49,995,000	---	---	3,095,000	10,650,000	---	---	63,740,000	11,870,000	13,529,353
Sauk Centre	4,573	1,660,000	---	---	5,060,000	8,135,000	---	---	14,855,000	7,255,000	4,385,000
Sauk Rapids	14,244	890,000	---	---	980,000	2,205,000	---	---	4,075,000	3,095,000	4,997,967
Savage	32,245	8,910,000	---	---	27,149,800	11,885,200	---	---	47,945,000	10,710,000	1,275,000
Scandia	4,054	3,680,000	---	---	---	---	---	---	3,680,000	---	379,000
Scanlon	987	180,000	---	---	---	725,000	---	---	905,000	---	---
Seaforth	81	---	---	---	---	311,000	---	---	311,000	---	12,690
Sebeka	684	---	---	---	2,410,000	50,000	---	---	2,460,000	2,410,000	69,242
Sedan	50	---	---	---	29,200	---	---	---	29,200	---	---
Shafer	1,109	110,000	---	---	---	1,700,000	---	---	1,810,000	775,000	266,000
Shakopee	41,528	27,365,000	4,220,000	---	3,075,000	---	---	---	34,660,000	---	26,616
Shelly	183	---	---	---	---	386,100	---	---	386,100	---	25,128
Sherburn	1,050	6,596,726	---	---	2,120,000	---	---	---	8,716,726	1,330,000	4,558,904
Shoreview	26,695	21,530,000	---	---	1,935,000	22,330,000	---	---	45,795,000	7,470,000	6,940,035
Shorewood	7,934	---	---	---	---	830,000	4,165,000	---	4,995,000	4,165,000	---
Silver Bay	1,826	---	---	---	---	---	---	---	---	---	1,641,675
Silver Lake	798	---	---	---	668,000	---	---	---	668,000	---	---
Skyline	275	---	---	---	---	---	---	---	---	---	153,967
Slayton	2,085	1,195,000	---	---	186,477	---	333,437	---	1,714,914	---	307,501
Sleepy Eye	3,441	---	---	---	5,276,000	3,295,000	---	---	8,571,000	1,470,000	2,071,668
South Haven	194	---	---	---	---	382,000	---	---	382,000	---	---
South Saint Paul	20,774	25,270,000	1,130,000	---	---	---	150,000	---	26,550,000	345,000	3,360,808
Spicer	1,225	850,000	---	---	4,735,000	300,000	---	---	5,885,000	1,620,000	---
Spring Grove	1,293	755,000	218,000	---	550,000	1,590,000	---	---	3,113,000	2,358,000	26,916
Spring Lake Park	6,699	2,344,823	---	---	---	---	---	---	2,344,823	---	2,445,519
Spring Park	1,732	1,860,000	---	---	---	---	---	---	1,860,000	---	---
Spring Valley	2,496	---	---	---	7,305,000	1,075,000	5,415,000	---	13,795,000	6,060,000	557,773
Springfield	2,037	155,000	---	---	3,220,100	894,901	1,675,000	---	5,945,001	385,001	---
Squaw Lake	104	---	---	---	---	---	---	---	---	---	97,574
Stacy	1,527	75,000	---	---	2,295,000	1,848,145	865,500	---	5,083,645	---	1,344,000
Staples	3,031	1,190,000	---	---	4,465,000	665,000	490,000	---	6,810,000	4,145,000	1,673,404

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Starbuck	1,296	380,000	---	---	2,116,000	---	---	---	2,496,000	380,000	471,042
Steen	178	---	---	---	---	---	---	---	---	---	1,160
Stephen	666	2,000,000	---	---	323,000	449,000	---	---	2,772,000	2,000,000	469,631
Stewart	540	895,000	---	---	642,000	1,177,000	---	---	2,714,000	45,000	1,747,584
Stewartville	6,284	2,205,000	---	---	2,790,000	2,788,000	---	---	7,783,000	2,050,000	---
Stillwater	19,767	25,615,000	2,450,000	5,395,000	---	1,170,000	---	---	34,630,000	5,855,000	---
Stockton	722	---	---	---	---	---	---	---	---	---	691,000
Storden	201	20,000	---	---	1,217,000	---	---	---	1,237,000	20,000	54,108
Strandquist	77	97,601	---	---	---	---	---	---	97,601	---	---
Sturgeon Lake	431	---	---	---	---	---	---	---	---	---	5,005,000
Sunburg	98	---	---	---	---	---	---	---	---	---	39,839
Sunfish Lake	529	39,000	---	---	1,580,000	---	---	---	1,619,000	---	---
Swanville	353	---	---	---	---	---	---	---	---	---	1,408,000
Tamarack	83	---	---	---	---	---	---	---	---	---	26,692
Taylors Falls	1,036	---	685,000	---	695,000	---	---	---	1,380,000	695,000	606,000
Thief River Falls	9,071	---	---	---	10,220,000	15,045,000	---	---	25,265,000	---	940,000
Tintah	57	---	---	---	---	---	---	---	---	---	12,400
Tonka Bay	1,541	---	---	---	---	---	---	---	---	---	1,005,028
Tower**	487	---	255,000	---	---	8,000	658,962	---	921,962	---	1,858,626
Tracy	2,116	16,372,000	---	---	3,500,000	9,734,000	---	---	29,606,000	12,819,000	350,044
Trimont	708	298,000	---	---	---	76,267	---	---	374,267	---	491,256
Truman	1,055	380,000	---	---	---	130,000	1,530,000	---	2,040,000	1,230,000	1,833,751
Twin Valley	751	---	---	---	---	2,242,000	---	---	2,242,000	2,242,000	100,737
Two Harbors	3,618	4,015,000	---	---	---	---	---	---	4,015,000	---	8,442,689
Tyler	1,116	50,400	---	---	---	1,084,600	---	---	1,135,000	1,135,000	4,826,741
Ulen	551	---	---	---	---	1,140,100	---	---	1,140,100	21,100	1,186,000
Underwood	359	---	---	---	---	1,368,000	---	---	1,368,000	---	---
Upsala	429	---	678,000	---	---	158,000	---	---	836,000	158,000	412,309
Urbank	52	---	---	---	---	---	---	---	---	---	92,000
Utica	273	---	---	---	158,000	---	---	---	158,000	---	21,000
Vadnais Heights	13,338	5,530,000	---	---	---	---	---	---	5,530,000	---	400,000

*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, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Vergas	364	1,210,000	---	---	---	120,000	---	---	1,330,000	345,000	52,687
Verndale	577	---	---	---	---	1,430,000	---	---	1,430,000	83,000	1,284,556
Vernon Center	320	---	---	---	---	1,275,000	---	---	1,275,000	---	728,000
Vesta	295	---	---	---	---	737,000	---	---	737,000	---	3,962
Victoria	10,585	5,690,000	1,705,000	---	11,230,000	3,005,000	2,410,000	---	24,040,000	9,365,000	30,537
Viking	98	---	---	---	---	524,000	---	---	524,000	---	---
Villard	255	---	---	---	---	870,000	---	---	870,000	---	---
Virginia	8,374	1,560,000	---	---	---	3,287,000	---	---	4,847,000	1,800,000	28,500,698
Wabasha	2,527	---	---	---	2,630,000	557,000	---	---	3,187,000	260,000	1,096,000
Wabasso	691	---	300,000	---	238,000	2,177,000	64,922	---	2,779,922	833,000	699,725
Waconia	13,277	8,075,000	---	---	14,030,000	13,010,000	3,433,960	---	38,548,960	6,900,000	1,001,000
Wadena	4,200	---	---	---	100,000	---	5,579,000	---	5,679,000	1,120,000	12,949,985
Wahkon	227	---	---	---	---	---	---	---	---	---	560,000
Waite Park**	7,801	15,460,000	975,000	---	3,500,000	2,030,000	---	---	21,965,000	---	373,565
Waldorf	225	---	---	---	---	1,576,000	---	---	1,576,000	---	---
Walker	913	---	---	---	195,000	---	---	---	195,000	---	3,814,146
Walnut Grove	816	---	---	---	---	2,980,000	---	---	2,980,000	2,980,000	---
Walters	65	---	---	---	81,242	114,400	---	---	195,642	---	---
Waltham	155	---	---	---	---	695,000	---	---	695,000	---	---
Wanamingo	1,104	---	345,000	---	3,089,000	486,000	---	---	3,920,000	2,705,000	574,000
Warren**	1,589	1,636,000	---	---	851,000	---	---	---	2,487,000	1,636,000	3,318,214
Waseca	8,996	4,355,000	---	---	---	545,000	---	---	4,900,000	1,735,000	10,797,340
Watertown	4,555	---	---	904,000	3,180,000	110,000	---	---	4,194,000	1,099,000	336,000
Waterville	1,920	---	---	---	---	4,937,000	---	---	4,937,000	975,000	6,059,000
Watkins	972	4,050,000	---	---	---	---	---	---	4,050,000	4,050,000	707,843
Watson	189	---	---	---	---	1,429,000	---	---	1,429,000	---	---
Waubun	407	310,000	---	---	---	3,159,000	---	---	3,469,000	---	70,000
Waverly	1,609	---	---	---	632,000	6,680,000	---	---	7,312,000	2,120,000	1,043,192
Wayzata	4,672	895,000	7,725,000	---	5,260,000	5,200,000	---	---	19,080,000	775,000	---
Welcome	648	---	---	---	2,800,000	1,535,000	---	---	4,335,000	---	1,013,885
Wells	2,228	---	---	---	4,327,500	2,798,352	---	---	7,125,852	1,190,000	848,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Wendell	160	---	---	---	---	---	---	---	---	---	500,000
West Concord	774	226,000	---	---	2,728,000	931,000	---	---	3,885,000	440,000	---
West Saint Paul	21,205	33,840,000	1,125,000	---	12,035,000	10,260,000	---	---	57,260,000	10,665,000	---
Westbrook	703	---	---	---	1,185,000	---	---	---	1,185,000	1,185,000	---
Wheaton	1,345	---	---	---	---	3,748,420	---	---	3,748,420	430,000	2,139,710
White Bear Lake	25,752	3,330,000	2,800,000	---	9,115,000	---	---	---	15,245,000	670,000	---
Wilder	56	---	---	---	---	---	---	---	---	---	5,000
Willernie	531	---	---	---	---	---	---	---	---	---	415,065
Williams	171	57,000	---	---	---	246,000	---	---	303,000	---	---
Willmar	20,226	2,780,000	---	---	14,003,000	30,440,000	6,848,900	---	54,071,900	30,260,000	64,235,236
Willow River	396	---	---	---	---	863,917	---	---	863,917	---	---
Wilmont	339	---	---	---	---	---	---	---	---	---	523,753
Wilton	251	---	---	---	---	---	---	---	---	---	18,339
Windom	4,514	---	---	---	9,980,000	7,045,000	8,180,000	---	25,205,000	8,795,000	10,677,956
Winger	211	---	---	---	---	---	---	---	---	---	913,955
Winnebago	1,324	---	---	---	4,304,000	130,000	---	---	4,434,000	545,000	3,861,041
Winona	27,252	5,175,000	---	---	---	4,055,000	---	---	9,230,000	285,000	1,825,000
Winsted	2,278	3,050,000	---	---	455,000	6,400,000	585,000	---	10,490,000	3,375,000	1,149,000
Winthrop	1,400	---	585,000	---	230,000	2,920,000	---	---	3,735,000	---	---
Winton	163	---	---	---	---	30,000	---	---	30,000	---	107,335
Wolverton	129	---	---	---	---	37,000	---	---	37,000	---	---
Wood Lake	413	---	---	---	---	650,000	---	---	650,000	650,000	995,000
Woodbury	71,616	38,240,000	415,000	---	17,260,000	---	---	---	55,915,000	3,430,000	73,287
Woodstock	106	---	---	---	---	254,900	---	---	254,900	---	32,000
Worthington	13,522	14,065,000	---	---	---	1,140,000	---	---	15,205,000	---	1,520,000
Wrenshall	428	---	---	---	380,000	---	---	---	380,000	380,000	211,000
Wykoff	439	---	---	---	---	1,417,000	---	---	1,417,000	---	320,000
Wyoming	8,123	---	---	---	6,680,000	3,460,000	---	---	10,140,000	---	249,016
Zimmerman	5,876	---	---	---	---	---	---	---	---	---	2,426,000
Zumbro Falls	204	---	---	---	---	875,000	---	---	875,000	---	---

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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, 2019

		Type of Bond									
Name of City	Population***	General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Zumbrota	3,499	---	---	---	595,000	---	---	---	595,000	595,000	---
State Total	**4,686,515**	**$2,812,781,666**	**$242,697,598**	**$79,704,074**	**$1,937,613,854**	**$1,872,405,550**	**$860,694,665**	**$4,816,000**	**$7,810,713,407**	**$1,836,220,395**	**$1,623,503,501**

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Adrian	1,258	$996,760	$364,877	$1,361,637	$1,019,895	$517,168	$1,537,063	12.9%	$918,984	167.3%
Afton	3,009	731,897	69,276	801,173	652,128	39,517	691,645	-13.7%	1,466,810	47.2%
Aitkin	2,102	949,146	---	949,146	895,398	---	895,398	-5.7%	2,590,311	34.6%
Albany	2,716	873,462	---	873,462	890,270	---	890,270	1.9%	1,646,701	54.1%
Albert Lea	18,132	7,879,629	3,171,609	11,051,238	8,713,892	3,229,423	11,943,315	8.1%	15,973,842	74.8%
Alberta	111	94,191	---	94,191	112,728	---	112,728	19.7%	76,150	148.0%
Albertville	7,519	2,252,982	---	2,252,982	2,477,774	152,836	2,630,610	16.8%	3,712,429	70.9%
Alexandria	14,156	4,316,292	892,119	5,208,411	4,575,932	978,851	5,554,783	6.7%	11,948,337	46.5%
Alpha	109	249,064	73,724	322,788	261,802	90,174	351,976	9.0%	99,582	353.5%
Alvarado	363	34,625	207,571	242,196	(69,366)	199,445	130,079	-46.3%	384,681	33.8%
Amboy	503	279,887	34,441	314,328	379,875	38,812	418,687	33.2%	422,661	99.1%
Andover	32,882	8,023,365	912,724	8,936,089	9,240,458	1,074,753	10,315,211	15.4%	16,601,354	62.1%
Annandale	3,468	1,862,409	575,968	2,438,377	2,025,980	591,257	2,617,237	7.3%	2,012,121	130.1%
Anoka	18,728	4,865,938	2,287,781	7,153,719	5,042,915	2,390,007	7,432,922	3.9%	12,939,347	57.4%
Apple Valley	54,400	17,494,687	---	17,494,687	17,968,467	---	17,968,467	2.7%	31,151,578	57.7%
Appleton	1,355	2,161,164	381,452	2,542,616	2,068,325	388,891	2,457,216	-3.4%	2,262,543	108.6%
Arco	75	111,155	29,474	140,629	11,067	39,355	50,422	-64.1%	80,099	62.9%
Arden Hills	10,008	3,314,887	508,241	3,823,128	3,193,145	558,243	3,751,388	-1.9%	5,206,803	72.0%
Arlington	2,214	1,124,716	506,757	1,631,473	1,141,582	624,698	1,766,280	8.3%	1,904,275	92.8%
Askov	348	606,627	---	606,627	651,856	---	651,856	7.5%	254,947	255.7%
Atwater	1,131	1,458,707	---	1,458,707	1,218,202	---	1,218,202	-16.5%	687,210	177.3%
Aurora	1,659	1,224,545	338,045	1,562,590	1,167,416	371,915	1,539,331	-1.5%	1,820,106	84.6%
Austin	25,679	8,310,168	733,795	9,043,963	8,926,852	805,606	9,732,458	7.6%	17,345,321	56.1%
Avon	1,650	2,325,806	477,680	2,803,486	2,560,188	320,361	2,880,549	2.7%	1,349,056	213.5%
Babbitt	1,445	2,520,771	251,061	2,771,832	2,775,562	223,289	2,998,851	8.2%	2,247,675	133.4%
Badger	358	525,539	(1,112)	524,427	564,112	7,086	571,198	8.9%	227,431	251.2%
Balaton	633	518,545	323,990	842,535	(121,594)	328,647	207,053	-75.4%	733,689	28.2%
Barnesville	2,670	1,780,420	461,852	2,242,272	1,777,236	528,097	2,305,333	2.8%	3,318,292	69.5%
Barnum	601	85,612	94,322	179,934	147,810	116,244	264,054	46.8%	324,096	81.5%
Barrett	411	552,357	---	552,357	572,276	---	572,276	3.6%	332,499	172.1%
Battle Lake	935	1,211,184	220,305	1,431,489	1,198,724	318,955	1,517,679	6.0%	887,517	171.0%
Baudette	1,100	496,597	206,878	703,475	659,874	119,246	779,120	10.8%	1,499,774	51.9%
Baxter	8,555	3,103,962	404,441	3,508,403	3,116,378	263,202	3,379,580	-3.7%	10,333,824	32.7%
Bayport	3,808	5,736,563	1,734,660	7,471,223	4,980,999	1,908,739	6,889,738	-7.8%	3,158,375	218.1%
Beaver Bay	182	434,701	---	434,701	477,843	---	477,843	9.9%	318,357	150.1%
Becker	4,874	2,035,839	1,392,220	3,428,059	2,356,735	1,487,939	3,844,674	12.2%	7,630,932	50.4%
Belgrade	768	271,780	112,327	384,107	419,799	114,787	534,586	39.2%	606,909	88.1%
Belle Plaine	7,250	3,870,798	1,000,026	4,870,824	3,591,700	1,113,251	4,704,951	-3.4%	4,476,693	105.1%
Belview	360	437,980	39,846	477,826	505,411	41,397	546,808	14.4%	257,802	212.1%
Bemidji	16,318	7,239,156	2,230,260	9,469,416	7,105,772	2,164,373	9,270,145	-2.1%	13,363,208	69.4%
Benson	3,158	1,462,615	21,067,608	22,530,223	1,387,487	22,355,377	23,742,864	5.4%	3,641,121	652.1%
Bertha	492	377,708	163,891	541,599	330,336	195,890	526,226	-2.8%	387,976	135.6%
Bethel	514	532,430	---	532,430	534,379	---	534,379	0.4%	339,856	157.2%
Big Lake	11,551	3,112,492	(22,489)	3,090,003	3,419,973	125,383	3,545,356	14.7%	4,887,981	72.5%

*Failed to meet reporting deadline.
**Reported on a GAAP basis in 2018; reported on a Cash basis in 2019.
***Reported on a Cash basis in 2018; reported on a GAAP basis in 2019.

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Bigelow	232	209,090	71,611	280,701	191,587	56,996	248,583	-11.4%	128,886	192.9%
Biwabik	981	(1,369,390)	142,555	(1,226,835)	(1,337,687)	129,232	(1,208,455)	1.5%	1,656,582	-72.9%
Blackduck	837	372,375	289,172	661,547	320,806	288,935	609,741	-7.8%	654,369	93.2%
Blaine	67,939	13,381,133	9,067,079	22,448,212	13,331,764	9,172,677	22,504,441	0.3%	33,786,897	66.6%
Blooming Prairie	1,999	1,104,934	---	1,104,934	1,133,497	---	1,133,497	2.6%	1,395,474	81.2%
Bloomington	90,271	34,668,847	3,433,221	38,102,068	36,539,448	5,929,550	42,468,998	11.5%	116,794,792	36.4%
Blue Earth	3,180	2,819,637	(211,840)	2,607,797	2,767,104	(203,070)	2,564,034	-1.7%	3,716,625	69.0%
Bluffton	215	260,229	---	260,229	269,099	10,119	279,218	7.3%	125,855	221.9%
Boyd	154	165,590	---	165,590	291,345	---	291,345	75.9%	278,807	104.5%
Braham	1,827	977,968	(339,360)	638,608	720,293	(347,317)	372,976	-41.6%	1,418,811	26.3%
Brainerd	13,755	4,084,729	890,337	4,975,066	4,456,109	1,866,918	6,323,027	27.1%	14,720,176	43.0%
Breckenridge	3,292	1,561,781	---	1,561,781	1,571,816	---	1,571,816	0.6%	3,006,688	52.3%
Bricelyn	343	1,176,789	---	1,176,789	1,140,794	---	1,140,794	-3.1%	317,238	359.6%
Brooklyn Center	32,722	11,481,516	(1,230,893)	10,250,623	12,437,738	(989,673)	11,448,065	11.7%	24,072,745	47.6%
Brooklyn Park	82,444	19,084,566	45,278	19,129,844	21,878,246	(49,499)	21,828,747	14.1%	76,425,357	28.6%
Brooten	748	713,022	42,935	755,957	978,292	44,685	1,022,977	35.3%	462,721	221.1%
Browerville	784	1,022,099	200,771	1,222,870	1,081,188	213,121	1,294,309	5.8%	516,949	250.4%
Brownton	711	517,493	78,161	595,654	318,146	128,434	446,580	-25.0%	968,516	46.1%
Buffalo	16,558	4,968,422	(1,463,448)	3,504,974	2,762,173	(1,313,842)	1,448,331	-58.7%	10,046,580	14.4%
Buffalo Lake	671	274,263	---	274,263	64,711	---	64,711	-76.4%	1,264,591	5.1%
Buhl	966	1,293,192	102,975	1,396,167	1,233,963	112,065	1,346,028	-3.6%	975,134	138.0%
Burnsville	62,785	19,705,813	2,516,145	22,221,958	23,098,071	2,436,730	25,534,801	14.9%	40,012,102	63.8%
Butterfield	566	437,595	176,896	614,491	433,191	172,520	605,711	-1.4%	268,087	225.9%
Byron	5,945	1,015,587	711,242	1,726,829	1,246,632	890,798	2,137,430	23.8%	2,156,322	99.1%
Caledonia	2,837	983,535	89,116	1,072,651	1,073,343	242,449	1,315,792	22.7%	2,578,068	51.0%
Callaway	229	168,470	403,622	572,092	147,519	481,083	628,602	9.9%	366,692	171.4%
Cambridge	9,249	3,395,913	1,007,652	4,403,565	3,450,567	1,156,128	4,606,695	4.6%	7,730,599	59.6%
Canby	1,715	1,112,342	---	1,112,342	997,337	46,434	1,043,771	-6.2%	2,267,442	46.0%
Cannon Falls	4,094	2,246,370	172,944	2,419,314	2,543,950	269,717	2,813,667	16.3%	4,006,583	70.2%
Carver	4,990	1,257,113	(62,922)	1,194,191	1,351,058	(85,175)	1,265,883	6.0%	2,540,352	49.8%
Cass Lake	763	229,560	45,850	275,410	(109,098)	51,209	(57,889)	-121.0%	751,562	-7.7%
Centerville	4,050	1,636,648	---	1,636,648	1,649,217	---	1,649,217	0.8%	2,393,456	68.9%
Ceylon	335	283,580	---	283,580	309,435	---	309,435	9.1%	278,006	111.3%
Champlin	24,231	4,262,733	1,472,365	5,735,098	4,966,713	1,677,938	6,644,651	15.9%	12,294,835	54.0%
Chandler	252	228,376	377,135	605,511	267,541	388,041	655,582	8.3%	187,688	349.3%
Chanhassen	26,278	5,667,626	511,953	6,179,579	5,255,804	555,915	5,811,719	-6.0%	15,474,312	37.6%
Chaska	27,692	2,088,954	(762,596)	1,326,358	1,910,861	(656,603)	1,254,258	-5.4%	22,051,191	5.7%
Chatfield	2,915	1,021,365	1,085,631	2,106,996	1,080,079	1,201,475	2,281,554	8.3%	3,958,660	57.6%
Chisago City	5,501	1,184,773	157,316	1,342,089	1,145,550	150,460	1,296,010	-3.4%	2,484,150	52.2%
Chisholm	4,925	11,285,061	---	11,285,061	11,566,241	---	11,566,241	2.5%	4,731,565	244.4%
Chokio	394	554,612	82,520	637,132	515,802	81,754	597,556	-6.2%	197,873	302.0%
Circle Pines	5,061	3,639,806	(333,570)	3,306,236	3,844,287	(157,336)	3,686,951	11.5%	2,732,523	134.9%
Clara City	1,304	1,635,336	582,467	2,217,803	1,786,389	628,660	2,415,049	8.9%	1,234,469	195.6%
Clarissa	661	865,288	280,032	1,145,320	985,395	305,829	1,291,224	12.7%	408,113	316.4%

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Clarkfield	811	743,133	(166,953)	576,180	715,706	(172,001)	543,705	-5.6%	927,174	58.6%
Cleveland	748	194,915	132,202	327,117	300,132	238,460	538,592	64.6%	479,278	112.4%
Climax	264	104,861	---	104,861	73,561	---	73,561	-29.8%	151,943	48.4%
Cloquet	12,374	3,569,470	610,558	4,180,028	2,550,974	301,570	2,852,544	-31.8%	8,136,182	35.1%
Cohasset	2,739	1,392,282	(55,706)	1,336,576	1,095,162	(55,706)	1,039,456	-22.2%	1,728,141	60.1%
Cokato	2,764	902,230	150,233	1,052,463	827,429	246,135	1,073,564	2.0%	2,046,350	52.5%
Cold Spring	4,276	2,714,104	(1,109,679)	1,604,425	2,856,421	(1,026,773)	1,829,648	14.0%	2,722,149	67.2%
Cologne	1,929	1,895,572	---	1,895,572	1,905,277	---	1,905,277	0.5%	1,212,175	157.2%
Columbia Heights	21,124	6,702,710	3,701,827	10,404,537	7,738,209	3,815,693	11,553,902	11.0%	14,836,160	77.9%
Columbus	4,067	2,450,484	2,962,155	5,412,639	2,526,071	3,173,288	5,699,359	5.3%	4,109,515	138.7%
Cook	545	2,013,226	661,912	2,675,138	1,928,152	734,057	2,662,209	-0.5%	1,006,112	264.6%
Coon Rapids	63,968	15,094,197	7,032,084	22,126,281	16,046,797	7,080,000	23,126,797	4.5%	42,176,580	54.8%
Corcoran	5,986	2,413,762	40,518	2,454,280	2,220,373	43,643	2,264,016	-7.8%	5,040,975	44.9%
Cosmos	453	690,335	11,437	701,772	741,393	10,906	752,299	7.2%	448,532	167.7%
Cottage Grove	37,795	11,198,014	1,156,483	12,354,497	11,657,659	1,252,758	12,910,417	4.5%	24,730,109	52.2%
Cottonwood	1,236	410,849	664,668	1,075,517	437,215	715,797	1,153,012	7.2%	873,763	132.0%
Courtland	664	539,003	33,244	572,247	681,712	32,176	713,888	24.8%	197,559	361.4%
Cromwell	238	36,692	239,240	275,932	49,184	173,336	222,520	-19.4%	409,891	54.3%
Crookston	8,019	4,402,460	9,349,942	13,752,402	4,588,030	10,667,568	15,255,598	10.9%	8,223,356	185.5%
Crosslake	2,357	7,967,233	---	7,967,233	8,299,300	---	8,299,300	4.2%	2,645,119	313.8%
Crystal	23,262	6,956,505	4,005,258	10,961,763	6,924,895	2,515,263	9,440,158	-13.9%	15,457,161	61.1%
Currie	219	66,004	100,312	166,316	69,420	117,723	187,143	12.5%	195,777	95.6%
Dalton	249	(17,665)	(231)	(17,896)	82,678	---	82,678	562.0%	314,854	26.3%
Danvers	95	301,466	---	301,466	334,726	---	334,726	11.0%	113,866	294.0%
Darfur	99	164,321	---	164,321	209,534	---	209,534	27.5%	126,502	165.6%
Darwin	353	253,411	21,378	274,789	288,410	22,792	311,202	13.3%	106,679	291.7%
Dassel	1,498	378,840	207,300	586,140	529,516	244,692	774,208	32.1%	969,296	79.9%
Dawson	1,448	563,091	1,619,481	2,182,572	529,789	1,382,591	1,912,380	-12.4%	1,527,649	125.2%
Dayton	6,374	1,932,839	244,122	2,176,961	1,842,633	348,256	2,190,889	0.6%	4,474,886	49.0%
Deephaven	3,790	3,314,479	---	3,314,479	3,290,263	---	3,290,263	-0.7%	3,432,293	95.9%
Deer River	985	(268,250)	763,680	495,430	(155,990)	762,307	606,317	22.4%	1,275,275	47.5%
Delano	6,282	2,551,929	(1,375,836)	1,176,093	2,770,897	(1,328,807)	1,442,090	22.6%	3,831,452	37.6%
Delavan	164	638,080	---	638,080	748,649	---	748,649	17.3%	169,182	442.5%
Detroit Lakes	9,744	5,079,594	2,709,458	7,789,052	5,239,883	3,640,673	8,880,556	14.0%	8,853,471	100.3%
Dilworth	4,529	2,665,393	---	2,665,393	2,898,017	---	2,898,017	8.7%	2,444,927	118.5%
Dodge Center	2,799	1,591,603	338,095	1,929,698	1,862,391	293,215	2,155,606	11.7%	2,044,546	105.4%
Dover	768	656,913	232,786	889,699	725,511	353,277	1,078,788	21.3%	338,750	318.5%
Dovray	55	136,562	54,725	191,287	135,186	66,665	201,851	5.5%	57,314	352.2%
Duluth	87,306	16,700,874	20,451,975	37,152,849	17,473,027	24,357,134	41,830,161	12.6%	122,504,500	34.1%
Dundas	1,627	1,285,658	191,514	1,477,172	1,448,917	---	1,448,917	-1.9%	1,185,106	122.3%
Dundee	64	61,207	---	61,207	59,851	---	59,851	-2.2%	56,170	106.6%
Dunnell	162	289,225	67,026	356,251	296,127	68,756	364,883	2.4%	162,360	224.7%
Eagan	69,231	21,250,076	2,062,081	23,312,157	21,836,793	2,381,925	24,218,718	3.9%	39,515,811	61.3%
Eagle Bend	515	444,083	135,502	579,585	471,096	157,754	628,850	8.5%	942,762	66.7%

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		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Eagle Lake	3,158	3,027,442	---	3,027,442	2,956,582	---	2,956,582	-2.3%	1,657,353	178.4%
East Bethel	12,184	3,112,119	---	3,112,119	3,161,126	---	3,161,126	1.6%	5,128,884	61.6%
East Grand Forks	8,893	6,001,056	(1,315,136)	4,685,920	6,510,353	(363,994)	6,146,359	31.2%	11,140,744	55.2%
East Gull Lake	1,047	436,317	15,020	451,337	445,892	13,775	459,667	1.8%	450,350	102.1%
Easton	188	815,432	---	815,432	496,010	---	496,010	-39.2%	192,977	257.0%
Echo	255	85,317	---	85,317	100,747	---	100,747	18.1%	249,338	40.4%
Eden Prairie	64,567	24,438,689	---	24,438,689	25,354,724	(130)	25,354,594	3.7%	49,115,288	51.6%
Edgerton	1,132	837,172	524,403	1,361,575	1,007,718	536,855	1,544,573	13.4%	904,218	170.8%
Edina	53,268	18,918,592	---	18,918,592	18,505,172	---	18,505,172	-2.2%	45,126,994	41.0%
Elk River	25,243	7,537,353	7,278,866	14,816,219	7,684,153	7,499,290	15,183,443	2.5%	17,527,391	86.6%
Elko New Market	4,920	1,465,811	256,715	1,722,526	1,355,991	160,317	1,516,308	-12.0%	2,291,289	66.2%
Elmore	580	107,980	5,539	113,519	134,101	(11,904)	122,197	7.6%	467,509	26.1%
Ely	3,395	2,945,896	907,874	3,853,770	2,873,540	481,312	3,354,852	-12.9%	5,902,629	56.8%
Elysian	737	760,075	43,885	803,960	577,137	43,251	620,388	-22.8%	651,026	95.3%
Eveleth	3,590	5,962,434	296,650	6,259,084	6,411,833	311,450	6,723,283	7.4%	5,007,936	134.3%
Excelsior	2,566	1,239,165	220,731	1,459,896	1,359,068	246,061	1,605,129	9.9%	2,272,316	70.6%
Eyota	1,978	1,008,008	385,878	1,393,886	930,555	354,021	1,284,576	-7.8%	932,949	137.7%
Fairfax	1,147	643,857	---	643,857	877,799	---	877,799	36.3%	1,587,697	55.3%
Fairmont	10,299	7,863,525	904,597	8,768,122	7,947,281	1,054,240	9,001,521	2.7%	9,590,945	93.9%
Falcon Heights	5,446	2,007,462	333,318	2,340,780	2,515,136	377,003	2,892,139	23.6%	2,591,588	111.6%
Faribault	23,912	7,445,962	2,030,619	9,476,581	8,631,258	1,563,491	10,194,749	7.6%	19,179,810	53.2%
Farmington	23,123	5,605,969	2,634,354	8,240,323	5,761,747	2,582,791	8,344,538	1.3%	12,885,916	64.8%
Fergus Falls	13,766	5,756,180	3,250,658	9,006,838	6,339,996	3,379,231	9,719,227	7.9%	17,599,858	55.2%
Fertile	844	727,288	(67,908)	659,380	690,313	(149,145)	541,168	-17.9%	741,098	73.0%
Finlayson	305	131,949	79,862	211,811	270,839	---	270,839	27.9%	193,558	139.9%
Fisher	427	376,834	---	376,834	336,460	---	336,460	-10.7%	248,620	135.3%
Foley	2,747	2,735,876	1,034,324	3,770,200	2,769,445	1,287,659	4,057,104	7.6%	1,616,685	251.0%
Forest Lake	20,798	5,325,288	676,662	6,001,950	5,787,048	882,696	6,669,744	11.1%	12,518,523	53.3%
Fountain	414	251,702	151,069	402,771	253,053	162,311	415,364	3.1%	239,055	173.8%
Franklin	471	489,416	---	489,416	363,142	---	363,142	-25.8%	388,343	93.5%
Frazee	1,404	770,005	462,132	1,232,137	742,876	258,867	1,001,743	-18.7%	1,269,106	78.9%
Freeport	691	629,615	357,060	986,675	618,602	354,110	972,712	-1.4%	484,173	200.9%
Fridley	29,374	11,045,978	1,557,180	12,603,158	10,166,947	1,567,296	11,734,243	-6.9%	25,182,487	46.6%
Frost	216	254,742	5,141	259,883	142,619	5,076	147,695	-43.2%	192,712	76.6%
Fulda	1,270	302,539	415,248	717,787	332,983	467,632	800,615	11.5%	1,041,255	76.9%
Garvin	133	207,091	(1,250)	205,841	205,517	(7,459)	198,058	-3.8%	135,012	146.7%
Gaylord	2,263	1,653,942	873,550	2,527,492	934,162	899,288	1,833,450	-27.5%	2,369,664	77.4%
Gem Lake	467	393,924	---	393,924	494,217	---	494,217	25.5%	388,261	127.3%
Gibbon	768	835,845	---	835,845	975,472	18,623	994,095	18.9%	682,870	145.6%
Gilbert	1,780	879,571	210,993	1,090,564	1,045,750	252,330	1,298,080	19.0%	2,480,993	52.3%
Glencoe	5,607	2,245,965	21,200	2,267,165	2,406,715	18,575	2,425,290	7.0%	4,763,673	50.9%
Glenwood	2,579	1,750,357	99,924	1,850,281	1,794,427	(142,175)	1,652,252	-10.7%	2,375,672	69.5%
Golden Valley	22,715	13,059,502	213,624	13,273,126	15,138,060	212,939	15,350,999	15.7%	18,559,224	82.7%
Good Thunder	522	760,832	173,098	933,930	868,640	176,904	1,045,544	12.0%	569,893	183.5%

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Goodridge	139	47	84	131	(2,662)	84	(2,578)	-2067.9%	84,237	-3.1%
Goodview	4,169	1,611,826	128,089	1,739,915	1,465,062	177,506	1,642,568	-5.6%	1,825,188	90.0%
Granada	270	322,045	78,974	401,019	234,321	79,684	314,005	-21.7%	192,154	163.4%
Grand Marais	1,428	4,614,522	273,743	4,888,265	4,752,240	270,803	5,023,043	2.8%	2,249,298	223.3%
Grand Meadow	1,214	568,528	791,921	1,360,449	1,769,196	307,696	2,076,892	52.7%	984,259	211.0%
Grand Rapids	11,390	5,053,273	565,631	5,618,904	5,361,811	598,646	5,960,457	6.1%	13,090,201	45.5%
Granite Falls	2,747	1,096,980	458,785	1,555,765	977,122	476,765	1,453,887	-6.5%	3,252,615	44.7%
Grant	4,064	1,597,859	---	1,597,859	1,785,142	---	1,785,142	11.7%	1,427,179	125.1%
Greenbush	709	453,116	258,059	711,175	545,361	306,563	851,924	19.8%	556,308	153.1%
Greenfield	2,956	866,871	42,986	909,857	856,176	44,229	900,405	-1.0%	1,695,643	53.1%
Grove City	619	849,344	---	849,344	940,636	(3,001)	937,635	10.4%	431,060	217.5%
Grygla	227	126,444	156,870	283,314	132,836	136,933	269,769	-4.8%	263,164	102.5%
Hadley	58	36,928	---	36,928	18,615	---	18,615	-49.6%	61,709	30.2%
Hallock	923	728,428	(14,482)	713,946	675,682	(14,482)	661,200	-7.4%	944,781	70.0%
Halstad	576	591,216	---	591,216	681,721	(130,966)	550,755	-6.8%	346,312	159.0%
Ham Lake	16,706	3,215,413	699,105	3,914,518	3,161,707	790,177	3,951,884	1.0%	4,646,884	85.0%
Hamburg	532	403,265	---	403,265	480,884	13,343	494,227	22.6%	446,087	110.8%
Hancock	766	1,269,341	119,388	1,388,729	1,476,908	152,487	1,629,395	17.3%	273,484	595.8%
Hanley Falls	273	84,421	84,903	169,324	89,944	95,801	185,745	9.7%	204,882	90.7%
Hanover	3,489	751,014	---	751,014	699,592	---	699,592	-6.8%	1,514,568	46.2%
Hanska	363	160,409	57,342	217,751	160,209	56,524	216,733	-0.5%	314,498	68.9%
Harmony	1,019	692,625	676,222	1,368,847	632,747	626,742	1,259,489	-8.0%	1,250,484	100.7%
Harris	1,163	1,798,223	3,681	1,801,904	1,937,393	3,681	1,941,074	7.7%	371,508	522.5%
Hastings	22,965	5,047,671	3,063,283	8,110,954	5,596,357	4,213,881	9,810,238	21.0%	20,356,855	48.2%
Hayfield	1,342	474,221	16,442	490,663	440,102	14,241	454,343	-7.4%	941,606	48.3%
Hector	1,071	1,117,532	118,139	1,235,671	958,021	63,537	1,021,558	-17.3%	1,324,721	77.1%
Henderson	927	187,630	(70,041)	117,589	(78,440)	(58,109)	(136,549)	-216.1%	733,520	-18.6%
Hendricks	707	335,807	57,104	392,911	204,733	70,411	275,144	-30.0%	721,708	38.1%
Hendrum	284	(6,106)	(216,054)	(222,160)	(250)	(209,893)	(210,143)	5.4%	211,739	-99.2%
Henning	822	325,952	300,732	626,684	318,681	198,839	517,520	-17.4%	969,368	53.4%
Herman	429	505,858	69,458	575,316	401,911	89,450	491,361	-14.6%	651,922	75.4%
Hermantown	9,603	3,236,112	465,708	3,701,820	3,447,634	805,181	4,252,815	14.9%	6,669,667	63.8%
Heron Lake	667	789,363	333,350	1,122,713	903,637	382,785	1,286,422	14.6%	511,225	251.6%
Hibbing	16,310	18,657,072	104,239	18,761,311	21,539,324	124,406	21,663,730	15.5%	18,077,592	119.8%
Hills	662	408,185	561,302	969,487	443,729	272,672	716,401	-26.1%	322,429	222.2%
Hilltop	794	1,079,558	---	1,079,558	1,468,059	---	1,468,059	36.0%	866,119	169.5%
Hinckley	1,909	1,516,683	---	1,516,683	1,662,989	---	1,662,989	9.6%	1,331,787	124.9%
Hitterdal	201	114,360	(124,797)	(10,437)	95,057	(149,098)	(54,041)	-417.8%	122,663	-44.1%
Hoffman	677	343,111	137,612	480,723	265,142	64,033	329,175	-31.5%	468,220	70.3%
Holdingford	720	393,244	---	393,244	354,038	---	354,038	-10.0%	603,077	58.7%
Holloway	86	(79,277)	---	(79,277)	(29,521)	---	(29,521)	62.8%	121,142	-24.4%
Hopkins	19,555	5,425,318	1,784,548	7,209,866	5,872,889	2,747,151	8,620,040	19.6%	19,846,964	43.4%
Houston	962	271,390	165,755	437,145	353,198	246,039	599,237	37.1%	1,182,837	50.7%
Howard Lake	2,139	2,240,417	69,499	2,309,916	2,223,203	(359,407)	1,863,796	-19.3%	2,357,740	79.1%

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		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Hoyt Lakes	1,944	1,023,509	965,456	1,988,965	938,719	1,042,765	1,981,484	-0.4%	3,612,660	54.8%
Hugo	15,388	3,083,467	1,530,991	4,614,458	3,216,648	1,571,456	4,788,104	3.8%	5,631,578	85.0%
Hutchinson	14,282	7,187,111	(71,015)	7,116,096	7,392,147	6,517	7,398,664	4.0%	14,103,806	52.5%
Independence	3,778	1,159,267	85,797	1,245,064	1,374,005	---	1,374,005	10.4%	2,947,165	46.6%
International Falls	6,047	3,381,626	1,081,441	4,463,067	3,628,556	751,314	4,379,870	-1.9%	8,355,320	52.4%
Inver Grove Heights	35,321	10,520,461	(166,316)	10,354,145	11,313,120	3,016,760	14,329,880	38.4%	27,448,128	52.2%
Isanti	6,233	1,400,273	617,388	2,017,661	1,254,221	442,064	1,696,285	-15.9%	3,799,529	44.6%
Ivanhoe	550	165,707	255,092	420,799	197,445	238,411	435,856	3.6%	676,957	64.4%
Jackson	3,386	5,586,599	(36,647)	5,549,952	5,608,267	---	5,608,267	1.1%	3,212,796	174.6%
Janesville	2,324	1,031,119	295,027	1,326,146	971,183	254,499	1,225,682	-7.6%	1,517,623	80.8%
Jasper	595	1,186,200	303,133	1,489,333	1,140,085	278,954	1,419,039	-4.7%	580,274	244.5%
Jeffers	343	234,132	108,480	342,612	286,262	98,532	384,794	12.3%	238,088	161.6%
Jordan	6,497	1,660,539	505,210	2,165,749	1,233,936	663,200	1,897,136	-12.4%	4,402,647	43.1%
Kandiyohi	477	623,413	---	623,413	1,529,681	---	1,529,681	145.4%	292,164	523.6%
Karlstad	752	509,562	179,590	689,152	457,516	141,772	599,288	-13.0%	706,118	84.9%
Kasota	687	810,866	---	810,866	670,728	---	670,728	-17.3%	450,045	149.0%
Kasson	6,549	1,955,758	178,535	2,134,293	2,186,459	58,719	2,245,178	5.2%	4,595,685	48.9%
Kellogg	448	362,735	120,637	483,372	375,045	131,332	506,377	4.8%	315,926	160.3%
Kennedy	165	48,547	114,535	163,082	38,091	107,326	145,417	-10.8%	267,017	54.5%
Kenyon	1,836	736,977	279,011	1,015,988	764,429	190,914	955,343	-6.0%	2,074,066	46.1%
Kimball	798	209,672	270,033	479,705	229,126	317,187	546,313	13.9%	633,360	86.3%
La Crescent	5,182	2,048,206	---	2,048,206	1,255,991	(55,225)	1,200,766	-41.4%	4,184,162	28.7%
Lake Benton	673	290,563	385,342	675,905	311,230	431,853	743,083	9.9%	611,125	121.6%
Lake City	5,177	6,291,575	(148,239)	6,143,336	6,888,599	(127,606)	6,760,993	10.1%	5,694,430	118.7%
Lake Crystal	2,551	3,193,136	182,572	3,375,708	3,456,689	129,999	3,586,688	6.2%	2,099,513	170.8%
Lake Elmo	11,105	4,756,695	32,662	4,789,357	4,286,022	81,712	4,367,734	-8.8%	5,297,652	82.4%
Lake Park	802	(80,116)	(14,171)	(94,287)	(123,522)	(32,645)	(156,167)	-65.6%	688,951	-22.7%
Lake Saint Croix Beach***	1,044	---	---	---	413,272	---	413,272	---%	618,881	66.8%
Lake Wilson	239	121,021	126,991	248,012	169,865	25,532	195,397	-21.2%	200,082	97.7%
Lakefield	1,697	1,703,155	526,679	2,229,834	1,757,197	755,892	2,513,089	12.7%	1,006,837	249.6%
Lakeville	65,831	14,717,067	908,251	15,625,318	16,279,427	979,399	17,258,826	10.5%	29,505,904	58.5%
Lancaster	338	278,442	88,015	366,457	314,405	73,691	388,096	5.9%	788,580	49.2%
Lanesboro	759	260,642	202,975	463,617	310,341	249,912	560,253	20.8%	996,637	56.2%
Lauderdale	2,442	744,937	117,663	862,600	789,359	109,097	898,456	4.2%	1,480,668	60.7%
Le Center	2,567	1,260,307	70,525	1,330,832	1,337,677	435,959	1,773,636	33.3%	1,601,757	110.7%
Le Sueur	4,150	1,291,252	3,235,614	4,526,866	922,828	2,591,088	3,513,916	-22.4%	5,017,426	70.0%
LeRoy	954	883,454	(144,567)	738,887	895,648	(203,972)	691,676	-6.4%	871,986	79.3%
Lewiston	1,518	707,929	661,397	1,369,326	589,459	958,195	1,547,654	13.0%	1,203,879	128.6%
Lewisville	240	124,973	17,829	142,802	130,776	22,600	153,376	7.4%	164,858	93.0%
Lexington	2,356	963,089	---	963,089	1,012,312	---	1,012,312	5.1%	1,907,985	53.1%
Lindstrom	4,704	1,211,133	2,805	1,213,938	1,153,579	6,289	1,159,868	-4.5%	2,272,788	51.0%
Lino Lakes	21,995	6,599,956	182,613	6,782,569	6,496,288	175,485	6,671,773	-1.6%	11,154,825	59.8%
Lismore	228	244,357	130,050	374,407	265,647	76,125	341,772	-8.7%	195,445	174.9%
Litchfield	6,786	3,519,610	1,377,386	4,896,996	3,672,571	1,537,009	5,209,580	6.4%	6,187,375	84.2%

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Table 20
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Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Little Canada	10,580	1,992,378	687,800	2,680,178	2,349,485	117,121	2,466,606	-8.0%	5,169,770	47.7%
Little Falls	8,929	1,552,574	5,558,309	7,110,883	1,548,020	5,368,359	6,916,379	-2.7%	6,151,818	112.4%
Littlefork	606	430,866	411,181	842,047	453,967	205,001	658,968	-21.7%	739,112	89.2%
Long Lake	1,827	1,116,668	107,572	1,224,240	1,464,234	72,831	1,537,065	25.6%	1,613,121	95.3%
Long Prairie	3,367	1,174,336	119,622	1,293,958	955,844	170,641	1,126,485	-12.9%	2,312,924	48.7%
Lonsdale	4,270	2,833,111	---	2,833,111	3,067,655	---	3,067,655	8.3%	2,556,113	120.0%
Lowry*	311	169,830	37,856	207,686	---	---	---	---	---	---
Luverne	4,746	1,775,452	952,283	2,727,735	1,343,434	968,677	2,312,111	-15.2%	5,112,555	45.2%
Lynd	461	11,099	(18,965)	(7,866)	(21,701)	(11,672)	(33,373)	-324.3%	171,352	-19.5%
Madelia	2,296	2,607,964	---	2,607,964	2,820,672	---	2,820,672	8.2%	2,295,194	122.9%
Madison	1,447	861,589	790,772	1,652,361	858,649	851,761	1,710,410	3.5%	1,662,424	102.9%
Madison Lake	1,216	1,026,317	756,402	1,782,719	1,054,996	858,824	1,913,820	7.4%	1,021,463	187.4%
Mahnomen	1,225	2,501,934	---	2,501,934	2,909,966	---	2,909,966	16.3%	961,810	302.6%
Mahtomedi	8,021	6,147,282	1,039,462	7,186,744	5,350,467	1,075,067	6,425,534	-10.6%	3,933,842	163.3%
Mankato	44,389	12,124,068	4,709,892	16,833,960	12,255,097	4,952,823	17,207,920	2.2%	31,153,164	55.2%
Mantorville	1,221	828,444	240,047	1,068,491	714,619	182,449	897,068	-16.0%	669,600	134.0%
Maple Grove	68,101	8,267,283	4,135,213	12,402,496	8,850,007	5,814,899	14,664,906	18.2%	45,258,359	32.4%
Maple Lake	2,161	1,759,588	1,180,361	2,939,949	1,973,185	748,988	2,722,173	-7.4%	1,536,818	177.1%
Maple Plain	1,823	1,088,571	642,386	1,730,957	1,167,130	571,999	1,739,129	0.5%	2,007,406	86.6%
Mapleton	1,734	1,277,338	77,952	1,355,290	1,252,438	113,922	1,366,360	0.8%	1,081,284	126.4%
Maplewood	41,738	8,797,353	(51,950)	8,745,403	10,133,911	786,240	10,920,151	24.9%	25,642,150	42.6%
Marshall	13,835	7,503,780	788,136	8,291,916	7,119,631	579,684	7,699,315	-7.1%	15,228,536	50.6%
Mayer	2,374	871,311	---	871,311	979,366	---	979,366	12.4%	949,138	103.2%
Maynard	344	44,179	163,255	207,434	15,937	122,006	137,943	-33.5%	537,806	25.6%
Mazeppa	873	354,139	249,252	603,391	424,515	366,060	790,575	31.0%	624,269	126.6%
McIntosh	608	293,085	23,958	317,043	371,853	---	371,853	17.3%	442,136	84.1%
Medford	1,281	834,864	18,427	853,291	991,479	18,611	1,010,090	18.4%	677,238	149.1%
Medina	6,788	3,005,221	717,478	3,722,699	3,053,599	1,061,906	4,115,505	10.6%	4,847,913	84.9%
Melrose	3,680	1,739,943	355,155	2,095,098	1,761,411	414,645	2,176,056	3.9%	2,310,472	94.2%
Menahga	1,329	397,952	(4,156)	393,796	374,467	(3,292)	371,175	-5.7%	1,016,292	36.5%
Mendota Heights	11,747	8,547,928	605,204	9,153,132	9,058,821	727,377	9,786,198	6.9%	9,468,823	103.4%
Mentor	145	102,417	97,000	199,417	123,546	121,209	244,755	22.7%	243,485	100.5%
Middle River	306	233,754	175,294	409,048	206,940	178,200	385,140	-5.8%	360,069	107.0%
Milaca	2,904	1,889,862	---	1,889,862	1,828,167	(2,996)	1,825,171	-3.4%	1,992,297	91.6%
Milan	349	595,911	94,324	690,235	546,122	114,966	661,088	-4.2%	280,259	235.9%
Milroy	245	169,149	164,479	333,628	127,538	194,061	321,599	-3.6%	295,064	109.0%
Miltona	426	(43,852)	(24,190)	(68,042)	(31,822)	(52,830)	(84,652)	-24.4%	293,581	-28.8%
Minneapolis	435,885	102,946,000	147,611,000	250,557,000	128,040,000	153,853,000	281,893,000	12.5%	816,762,072	34.5%
Minneota	1,384	249,219	293,989	543,208	246,977	297,409	544,386	0.2%	1,178,580	46.2%
Minnesota City	188	182,508	---	182,508	175,787	---	175,787	-3.7%	77,201	227.7%
Minnesota Lake	657	518,021	40,246	558,267	562,884	25,046	587,930	5.3%	585,711	100.4%
Minnetonka	54,141	23,479,583	5,543,324	29,022,907	23,147,681	5,961,354	29,109,035	0.3%	42,233,945	68.9%
Minnetrista	8,108	2,758,450	571,480	3,329,930	2,719,565	582,491	3,302,056	-0.8%	5,411,538	61.0%
Montevideo	5,246	1,358,351	622,948	1,981,299	1,401,698	580,876	1,982,574	0.1%	4,528,959	43.8%

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Table 20
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Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Montgomery	3,150	830,490	321,480	1,151,970	854,692	344,804	1,199,496	4.1%	2,400,284	50.0%
Monticello	13,886	6,984,828	5,248,616	12,233,444	6,542,111	5,000,899	11,543,010	-5.6%	11,240,802	102.7%
Montrose	3,320	1,135,326	1,289,218	2,424,544	1,243,491	1,515,938	2,759,429	13.8%	1,085,971	254.1%
Moorhead	44,167	15,434,364	6,300,132	21,734,496	16,499,895	115,179	16,615,074	-23.6%	36,344,958	45.7%
Moose Lake	2,775	1,215,314	---	1,215,314	1,461,962	---	1,461,962	20.3%	1,852,650	78.9%
Mora	3,615	1,126,538	(176,064)	950,474	1,525,168	(214,889)	1,310,279	37.9%	2,776,891	47.2%
Morgan	862	1,519,286	76,700	1,595,986	1,478,411	66,587	1,544,998	-3.2%	917,351	168.4%
Morris	5,498	4,129,885	---	4,129,885	4,395,059	(142,873)	4,252,186	3.0%	4,045,467	105.1%
Morton	368	897,192	---	897,192	806,358	---	806,358	-10.1%	390,555	206.5%
Mound	9,447	3,312,094	429,644	3,741,738	3,222,470	543,798	3,766,268	0.7%	5,971,649	63.1%
Mounds View	13,513	9,540,534	---	9,540,534	9,590,786	---	9,590,786	0.5%	9,484,683	101.1%
Mountain Iron	2,890	2,816,378	938	2,817,316	2,952,134	(362)	2,951,772	4.8%	3,952,778	74.7%
Mountain Lake	2,097	1,494,507	885,087	2,379,594	1,785,018	1,116,130	2,901,148	21.9%	1,924,568	150.7%
Murdock	268	101,166	---	101,166	59,956	---	59,956	-40.7%	279,847	21.4%
New Brighton	23,427	7,055,124	(3,047)	7,052,077	7,631,757	(3,921)	7,627,836	8.2%	20,378,256	37.4%
New Hope	22,376	7,162,188	305,454	7,467,642	7,116,723	5,033,555	12,150,278	62.7%	14,665,665	82.8%
New London	1,403	942,504	578,324	1,520,828	827,853	712,176	1,540,029	1.3%	1,021,328	150.8%
New Prague	8,248	5,065,352	104,298	5,169,650	5,203,650	105,871	5,309,521	2.7%	4,784,105	111.0%
New Richland	1,195	747,271	(131,788)	615,483	555,460	(122,480)	432,980	-29.7%	1,014,375	42.7%
New Ulm	13,562	6,537,353	952,797	7,490,150	6,767,495	1,206,511	7,974,006	6.5%	15,448,128	51.6%
Newfolden	376	459,519	62,476	521,995	388,476	45,307	433,783	-16.9%	252,288	171.9%
Newport	3,675	2,496,242	36,312	2,532,554	2,869,311	---	2,869,311	13.3%	3,017,897	95.1%
Nicollet	1,163	371,712	---	371,712	350,076	---	350,076	-5.8%	312,761	111.9%
North Branch	10,918	3,299,657	89,619	3,389,276	3,752,817	103,842	3,856,659	13.8%	6,476,641	59.5%
North Mankato	14,114	3,054,346	(313,709)	2,740,637	2,741,905	(298,053)	2,443,852	-10.8%	9,164,112	26.7%
North Oaks	5,320	1,383,894	---	1,383,894	1,419,779	---	1,419,779	2.6%	2,493,829	56.9%
North Saint Paul	12,161	1,808,691	3,775,202	5,583,893	2,200,726	(1,051,641)	1,149,085	-79.4%	10,251,511	11.2%
Northfield	20,494	7,868,130	1,079,664	8,947,794	7,996,098	1,164,691	9,160,789	2.4%	14,125,771	64.9%
Northrop	208	555,358	---	555,358	502,718	---	502,718	-9.5%	191,105	263.1%
Norwood Young America	3,930	1,609,410	(69,275)	1,540,135	1,899,475	(42,417)	1,857,058	20.6%	2,150,640	86.3%
Nowthen	4,771	734,188	---	734,188	651,693	---	651,693	-11.2%	1,513,870	43.0%
Oak Grove	8,868	1,303,331	242,311	1,545,642	1,473,638	269,813	1,743,451	12.8%	2,714,413	64.2%
Oak Park Heights	4,897	5,062,334	(373,055)	4,689,279	5,431,736	(372,356)	5,059,380	7.9%	4,402,825	114.9%
Oakdale	27,930	9,302,584	1,524,637	10,827,221	9,363,815	898,611	10,262,426	-5.2%	14,165,539	72.4%
Ogilvie	359	359,576	---	359,576	363,533	---	363,533	1.1%	228,611	159.0%
Okabena	200	125,748	---	125,748	135,132	---	135,132	7.5%	127,857	105.7%
Oklee	433	343,313	26,066	369,379	378,859	25,125	403,984	9.4%	392,339	103.0%
Olivia	2,428	546,894	58,460	605,354	613,661	31,920	645,581	6.6%	2,621,150	24.6%
Ormsby	127	162,034	---	162,034	165,899	---	165,899	2.4%	86,903	190.9%
Orono	8,284	4,336,396	---	4,336,396	5,005,202	16,741	5,021,943	15.8%	7,838,000	64.1%
Oronoco	1,522	1,088,972	97,013	1,185,985	785,360	28,643	814,003	-31.4%	1,032,206	78.9%
Orr	287	109,493	142,810	252,303	98,289	126,845	225,134	-10.8%	497,035	45.3%
Oslo	299	198,616	---	198,616	129,875	---	129,875	-34.6%	359,268	36.1%
Osseo	2,711	1,301,389	509,312	1,810,701	1,316,928	441,691	1,758,619	-2.9%	2,523,718	69.7%

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Otsego	18,130	3,792,780	448,299	4,241,079	3,996,686	435,809	4,432,495	4.5%	6,352,480	69.8%
Ottertail	643	1,367,591	32,883	1,400,474	1,529,495	29,650	1,559,145	11.3%	350,894	444.3%
Owatonna	26,314	10,749,575	---	10,749,575	11,146,947	---	11,146,947	3.7%	22,118,280	50.4%
Park Rapids	4,145	2,955,976	256,764	3,212,740	3,229,090	529,050	3,758,140	17.0%	4,107,042	91.5%
Parkers Prairie	1,022	364,250	244,337	608,587	413,222	147,128	560,350	-7.9%	836,592	67.0%
Paynesville	2,530	1,772,457	1,177,523	2,949,980	1,543,656	1,222,622	2,766,278	-6.2%	2,076,892	133.2%
Pelican Rapids	2,561	3,423,679	126,346	3,550,025	3,571,129	139,140	3,710,269	4.5%	1,806,710	205.4%
Pennock	516	631,965	68,245	700,210	588,539	75,939	664,478	-5.1%	208,918	318.1%
Pequot Lakes	2,341	506,703	477,541	984,244	474,804	555,243	1,030,047	4.7%	1,961,367	52.5%
Perham	3,392	891,666	2,352,790	3,244,456	919,011	2,195,299	3,114,310	-4.0%	3,368,115	92.5%
Pillager	492	742,707	118,971	861,678	883,753	102,183	985,936	14.4%	392,295	251.3%
Pine City	3,281	1,631,742	317,075	1,948,817	2,021,201	363,674	2,384,875	22.4%	2,308,099	103.3%
Pine Island	3,499	1,046,444	141,794	1,188,238	1,019,982	174,701	1,194,683	0.5%	2,810,331	42.5%
Pipestone	4,162	1,241,320	2,063,043	3,304,363	1,194,821	2,181,264	3,376,085	2.2%	4,485,995	75.3%
Plainview	3,392	646,626	(12,802)	633,824	446,130	478,158	924,288	45.8%	3,339,371	27.7%
Plato	300	310,921	75,942	386,863	355,719	85,941	441,660	14.2%	285,701	154.6%
Plummer	300	610,900	55,356	666,256	597,948	30,179	628,127	-5.7%	211,763	296.6%
Plymouth	79,475	16,589,746	844,052	17,433,798	16,945,599	997,887	17,943,486	2.9%	68,054,348	26.4%
Preston	1,327	660,334	831,113	1,491,447	599,965	775,231	1,375,196	-7.8%	1,672,059	82.2%
Princeton	4,772	3,000,042	(1,173,985)	1,826,057	3,104,968	(1,166,394)	1,938,574	6.2%	4,060,409	47.7%
Prinsburg	503	892,951	---	892,951	995,458	---	995,458	11.5%	421,820	236.0%
Prior Lake	27,005	7,213,402	3,005,094	10,218,496	7,903,175	3,073,866	10,977,041	7.4%	13,256,088	82.8%
Proctor	3,066	1,322,115	---	1,322,115	1,335,656	---	1,335,656	1.0%	2,500,977	53.4%
Racine	448	215,704	---	215,704	232,053	---	232,053	7.6%	146,017	158.9%
Ramsey	27,263	8,468,792	1,631,444	10,100,236	8,856,806	1,184,262	10,041,068	-0.6%	13,698,991	73.3%
Ranier***	581	---	---	---	196,635	---	196,635	---%	403,063	48.8%
Raymond	765	289,644	372,097	661,741	155,221	398,969	554,190	-16.3%	456,730	121.3%
Red Lake Falls	1,401	877,291	97,288	974,579	1,088,374	111,446	1,199,820	23.1%	1,097,457	109.3%
Red Wing	16,443	24,402,149	703,563	25,105,712	26,274,327	628,238	26,902,565	7.2%	19,637,792	137.0%
Redwood Falls	5,236	4,748,946	(741,361)	4,007,585	5,643,833	(60,206)	5,583,627	39.3%	6,946,753	80.4%
Renville	1,225	611,320	93,625	704,945	728,059	97,984	826,043	17.2%	1,129,939	73.1%
Revere	92	148,692	---	148,692	200,206	---	200,206	34.6%	57,985	345.3%
Rice Lake	4,085	726,455	249,975	976,430	770,778	210,491	981,269	0.5%	1,384,839	70.9%
Richfield	36,993	8,719,246	1,086,069	9,805,315	9,170,309	1,660,747	10,831,056	10.5%	32,308,469	33.5%
Richmond	1,496	1,705,133	84,948	1,790,081	1,765,491	100,383	1,865,874	4.2%	848,602	219.9%
Robbinsdale	14,741	5,556,118	(3,940,022)	1,616,096	5,646,317	(3,965,285)	1,681,032	4.0%	11,243,077	15.0%
Rochester	119,969	37,576,416	11,915,269	49,491,685	40,042,758	12,880,424	52,923,182	6.9%	136,103,326	38.9%
Rockford	4,419	1,425,834	4,234,856	5,660,690	1,209,449	3,167,424	4,376,873	-22.7%	2,161,500	202.5%
Rockville	2,593	1,563,926	36,132	1,600,058	1,462,068	33,684	1,495,752	-6.5%	1,006,597	148.6%
Rogers	13,232	5,350,571	1,801,173	7,151,744	6,100,042	2,590,332	8,690,374	21.5%	9,321,070	93.2%
Rollingstone	654	159,582	61,348	220,930	158,575	198,884	357,459	61.8%	293,115	122.0%
Roseau	2,782	290,194	435,234	725,428	484,966	390,377	875,343	20.7%	2,999,321	29.2%
Rosemount	25,202	9,961,925	223,619	10,185,544	10,559,040	517,102	11,076,142	8.7%	13,640,339	81.2%
Roseville	36,644	5,845,072	6,982,334	12,827,406	6,541,794	7,425,754	13,967,548	8.9%	28,665,897	48.7%

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Rush City	3,130	875,971	(75,132)	800,839	787,896	297,415	1,085,311	35.5%	1,692,989	64.1%
Rushford	1,769	768,684	1,244,113	2,012,797	800,923	1,230,310	2,031,233	0.9%	1,508,728	134.6%
Rushford Village	849	358,713	209,830	568,543	391,951	216,527	608,478	7.0%	369,731	164.6%
Rushmore	338	260,404	123,137	383,541	279,240	126,628	405,868	5.8%	301,992	134.4%
Russell	324	81,751	65,046	146,797	68,751	56,473	125,224	-14.7%	219,651	57.0%
Ruthton	212	371,640	56,941	428,581	375,956	57,750	433,706	1.2%	188,070	230.6%
Sacred Heart	501	292,005	---	292,005	481,559	---	481,559	64.9%	526,164	91.5%
Saint Anthony	9,020	2,381,460	133,183	2,514,643	2,489,685	86,762	2,576,447	2.5%	8,623,433	29.9%
Saint Augusta	3,612	1,069,469	(16,180)	1,053,289	1,104,968	(173,017)	931,951	-11.5%	986,911	94.4%
Saint Bonifacius	2,291	1,059,776	---	1,059,776	1,039,896	---	1,039,896	-1.9%	1,148,974	90.5%
Saint Charles	3,855	732,984	298,242	1,031,226	714,312	347,058	1,061,370	2.9%	2,172,015	48.9%
Saint Clair	828	157,793	209,250	367,043	376,292	323,121	699,413	90.6%	425,417	164.4%
Saint Cloud	68,524	20,011,480	(590,333)	19,421,147	19,599,057	209,851	19,808,908	2.0%	53,882,031	36.8%
Saint Francis	8,049	2,760,914	---	2,760,914	3,180,461	---	3,180,461	15.2%	4,540,208	70.1%
Saint Hilaire	266	410,989	---	410,989	328,878	---	328,878	-20.0%	209,721	156.8%
Saint James	4,551	2,648,537	(188,423)	2,460,114	2,096,113	(113,436)	1,982,677	-19.4%	4,488,346	44.2%
Saint Joseph	7,342	2,356,311	189,891	2,546,202	2,578,419	219,490	2,797,909	9.9%	3,742,979	74.8%
Saint Louis Park	49,834	18,722,612	6,546,792	25,269,404	20,364,897	7,149,595	27,514,492	8.9%	66,249,117	41.5%
Saint Michael	18,157	4,317,910	---	4,317,910	4,914,495	---	4,914,495	13.8%	6,926,984	70.9%
Saint Paul	315,925	57,970,442	53,275,645	111,246,087	63,314,336	47,396,798	110,711,134	-0.5%	426,766,163	25.9%
Saint Paul Park	5,611	1,696,384	97,825	1,794,209	1,670,520	98,272	1,768,792	-1.4%	3,082,011	57.4%
Saint Peter	12,033	4,592,747	713,753	5,306,500	4,033,700	644,504	4,678,204	-11.8%	8,552,772	54.7%
Sanborn	312	144,556	95,941	240,497	195,607	96,515	292,122	21.5%	282,031	103.6%
Sandstone	2,657	1,396,525	(14,396)	1,382,129	2,037,654	1,567,561	3,605,215	160.8%	1,581,495	228.0%
Sartell	19,107	4,169,799	3,459,460	7,629,259	4,092,581	24,596	4,117,177	-46.0%	7,072,655	58.2%
Sauk Centre	4,573	1,925,183	2,477,221	4,402,404	1,778,727	3,079,367	4,858,094	10.4%	4,057,380	119.7%
Sauk Rapids	14,244	4,619,473	---	4,619,473	4,917,277	---	4,917,277	6.4%	6,407,395	76.7%
Savage	32,245	7,695,853	2,241,728	9,937,581	8,326,435	2,067,518	10,393,953	4.6%	16,178,553	64.2%
Scandia	4,054	1,629,410	26,466	1,655,876	1,259,442	28,075	1,287,517	-22.2%	1,705,477	75.5%
Scanlon	987	569,577	---	569,577	572,740	---	572,740	0.6%	425,028	134.8%
Sebeka	684	686,978	---	686,978	685,639	(2,728)	682,911	-0.6%	711,849	95.9%
Shakopee	41,528	12,250,660	(744,774)	11,505,886	15,724,227	(145,625)	15,578,602	35.4%	30,369,750	51.3%
Sherburn	1,050	1,470,253	---	1,470,253	1,247,768	---	1,247,768	-15.1%	1,172,442	106.4%
Shoreview	26,695	4,321,592	2,698,413	7,020,005	5,554,310	3,097,094	8,651,404	23.2%	18,865,639	45.9%
Shorewood	7,934	4,261,500	15,163	4,276,663	4,042,429	32,168	4,074,597	-4.7%	4,755,717	85.7%
Silver Bay	1,826	2,169,468	1,260,790	3,430,258	1,808,548	1,243,312	3,051,860	-11.0%	2,787,542	109.5%
Silver Lake	798	481,234	290,302	771,536	488,791	408,145	896,936	16.3%	940,185	95.4%
Skyline	275	82,645	---	82,645	82,084	---	82,084	-0.7%	74,140	110.7%
Slayton	2,085	698,426	322,149	1,020,575	730,455	329,210	1,059,665	3.8%	1,803,946	58.7%
Sleepy Eye	3,441	1,724,794	475,430	2,200,224	2,556,271	(758,253)	1,798,018	-18.3%	3,698,430	48.6%
South Haven	194	332,774	---	332,774	352,553	---	352,553	5.9%	418,322	84.3%
South Saint Paul	20,774	12,086,774	(1,398,817)	10,687,957	12,960,689	(1,133,382)	11,827,307	10.7%	21,392,867	55.3%
Spicer	1,225	1,033,679	1,585,458	2,619,137	1,702,420	1,643,479	3,345,899	27.7%	1,029,963	324.9%
Spring Grove	1,293	599,062	132,928	731,990	443,513	51,914	495,427	-32.3%	1,299,327	38.1%

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Spring Lake Park	6,699	1,984,267	712,031	2,696,298	2,076,341	851,860	2,928,201	8.6%	5,143,557	56.9%
Spring Park	1,732	776,280	---	776,280	795,483	---	795,483	2.5%	1,399,631	56.8%
Spring Valley	2,496	1,238,224	586,009	1,824,233	1,540,479	1,445,868	2,986,347	63.7%	1,365,354	218.7%
Springfield	2,037	1,049,548	472,717	1,522,265	1,087,933	345,775	1,433,708	-5.8%	2,775,847	51.6%
Stacy	1,527	976,615	111,098	1,087,713	1,099,119	126,172	1,225,291	12.6%	760,678	161.1%
Staples	3,031	595,705	691,833	1,287,538	683,690	1,077,049	1,760,739	36.8%	2,603,869	67.6%
Stephen	666	155,211	(111,674)	43,537	162,774	(302,923)	(140,149)	-421.9%	1,037,482	-13.5%
Stewart	540	1,250,487	34,705	1,285,192	1,285,036	21,268	1,306,304	1.6%	504,128	259.1%
Stewartville	6,284	1,356,848	482,325	1,839,173	1,671,728	433,044	2,104,772	14.4%	3,055,960	68.9%
Stillwater	19,767	5,148,570	4,574,745	9,723,315	5,497,395	3,066,640	8,564,035	-11.9%	18,587,478	46.1%
Stockton	722	630,669	366,810	997,479	719,213	395,661	1,114,874	11.8%	210,384	529.9%
Storden	201	59,353	99,444	158,797	39,571	115,647	155,218	-2.3%	201,467	77.0%
Sturgeon Lake	431	342,291	---	342,291	466,759	---	466,759	36.4%	194,579	239.9%
Swanville	353	116,285	(24,344)	91,941	76,644	(22,018)	54,626	-40.6%	218,904	25.0%
Thief River Falls	9,071	6,346,289	415,754	6,762,043	7,214,825	422,578	7,637,403	12.9%	9,889,561	77.2%
Tower	487	952,645	(82,862)	869,783	349,082	778,494	1,127,576	29.6%	1,544,519	73.0%
Tracy	2,116	776,179	660,766	1,436,945	857,975	552,546	1,410,521	-1.8%	2,186,711	64.5%
Trimont	708	649,966	392,980	1,042,946	834,041	569,945	1,403,986	34.6%	671,224	209.2%
Truman	1,055	2,152,661	316,091	2,468,752	2,112,816	358,205	2,471,021	0.1%	922,726	267.8%
Twin Valley	751	578,359	119,300	697,659	650,960	---	650,960	-6.7%	655,563	99.3%
Two Harbors	3,618	2,030,069	(539,873)	1,490,196	2,328,301	(487,934)	1,840,367	23.5%	4,402,770	41.8%
Tyler	1,116	847,876	36,380	884,256	937,350	(6,940)	930,410	5.2%	804,443	115.7%
Ulen	551	688,089	---	688,089	672,830	---	672,830	-2.2%	309,107	217.7%
Underwood	359	503,016	66,296	569,312	553,860	38,940	592,800	4.1%	178,407	332.3%
Upsala**	429	863,779	(8,220)	855,559	---	---	---	-100.0%	424,150	---%
Vadnais Heights	13,338	3,319,033	45,575	3,364,608	3,485,403	26,600	3,512,003	4.4%	6,289,257	55.8%
Vergas	364	199,798	7,386	207,184	372,283	3,072	375,355	81.2%	375,204	100.0%
Verndale	577	775,545	123,677	899,222	837,741	120,546	958,287	6.6%	429,397	223.2%
Vernon Center	320	785,501	---	785,501	881,171	---	881,171	12.2%	314,357	280.3%
Vesta	295	205,683	8,173	213,856	274,571	8,200	282,771	32.2%	345,053	82.0%
Victoria	10,585	2,715,240	1,278,657	3,993,897	3,081,417	1,425,387	4,506,804	12.8%	4,785,201	94.2%
Viking	98	62,687	17,800	80,487	51,960	9,398	61,358	-23.8%	86,354	71.1%
Villard	255	378,694	(17,524)	361,170	423,036	27,107	450,143	24.6%	200,139	224.9%
Virginia	8,374	2,674,814	214,246	2,889,060	1,293,339	175,960	1,469,299	-49.1%	17,471,915	8.4%
Wabasha	2,527	2,197,197	---	2,197,197	1,746,226	---	1,746,226	-20.5%	2,964,440	58.9%
Wabasso	691	705,603	661,262	1,366,865	689,675	868,448	1,558,123	14.0%	708,587	219.9%
Waconia	13,277	2,940,834	524,582	3,465,416	3,228,401	793,005	4,021,406	16.0%	8,243,242	48.8%
Wadena	4,200	2,013,644	661,470	2,675,114	2,021,263	579,597	2,600,860	-2.8%	3,719,609	69.9%
Waite Park	7,801	4,916,793	436,617	5,353,410	4,905,722	476,763	5,382,485	0.5%	7,342,800	73.3%
Walnut Grove	816	1,285,320	336,291	1,621,611	1,138,676	403,828	1,542,504	-4.9%	545,770	282.6%
Wanamingo	1,104	469,970	99,274	569,244	451,590	110,034	561,624	-1.3%	1,077,098	52.1%
Warren	1,589	(42,548)	(13,873)	(56,421)	416,891	(11,177)	405,714	819.1%	1,291,145	31.4%
Waseca	8,996	3,842,959	670,654	4,513,613	3,731,584	437,976	4,169,560	-7.6%	7,950,909	52.4%
Watertown	4,555	1,670,189	444,674	2,114,863	1,596,498	437,008	2,033,506	-3.8%	2,012,212	101.1%

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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, 2018 General Fund Unrestricted Fund Balance	December 31, 2018 Special Revenue Funds Unrestricted Fund Balance	December 31, 2018 Total Unrestricted Fund Balance	December 31, 2019 General Fund Unrestricted Fund Balance	December 31, 2019 Special Revenue Funds Unrestricted Fund Balance	December 31, 2019 Total Unrestricted Fund Balance	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Waterville	1,920	1,229,980	102,496	1,332,476	986,694	96,283	1,082,977	-18.7%	1,475,429	73.4%
Watson	189	211,203	---	211,203	172,773	---	172,773	-18.2%	191,904	90.0%
Waubun	407	449,902	---	449,902	647,413	---	647,413	43.9%	223,796	289.3%
Waverly	1,609	1,498,196	(91,840)	1,406,356	1,440,693	(90,486)	1,350,207	-4.0%	1,314,633	102.7%
Wayzata	4,672	3,415,927	119,380	3,535,307	3,533,774	112,726	3,646,500	3.1%	8,887,161	41.0%
Welcome	648	1,444,316	---	1,444,316	1,393,522	100,507	1,494,029	3.4%	1,054,369	141.7%
Wells	2,228	1,422,646	(22,558)	1,400,088	1,171,595	8,295	1,179,890	-15.7%	2,594,312	45.5%
West Saint Paul	21,205	8,605,933	3,237,156	11,843,089	8,977,398	3,252,563	12,229,961	3.3%	23,254,091	52.6%
Westbrook	703	428,802	42,131	470,933	351,504	67,112	418,616	-11.1%	839,993	49.8%
White Bear Lake	25,752	3,773,666	5,338,475	9,112,141	4,902,116	4,683,484	9,585,600	5.2%	13,169,651	72.8%
Willernie	531	249,807	---	249,807	315,170	---	315,170	26.2%	283,133	111.3%
Williams	171	192,948	162,070	355,018	142,114	168,181	310,295	-12.6%	203,764	152.3%
Willmar	20,226	12,857,239	11,975,909	24,833,148	12,112,532	13,644,482	25,757,014	3.7%	15,979,751	161.2%
Wilmont	339	312,100	136,215	448,315	355,652	161,391	517,043	15.3%	228,722	226.1%
Windom	4,514	3,365,229	2,525,291	5,890,520	3,688,075	2,752,411	6,440,486	9.3%	4,364,222	147.6%
Winger	211	335,310	---	335,310	405,779	---	405,779	21.0%	150,415	269.8%
Winnebago	1,324	923,817	(1,021)	922,796	798,152	(1,314)	796,838	-13.6%	1,510,120	52.8%
Winona	27,252	8,826,835	536,830	9,363,665	8,668,536	549,117	9,217,653	-1.6%	19,217,538	48.0%
Winsted	2,278	830,149	600,814	1,430,963	887,982	633,653	1,521,635	6.3%	1,738,816	87.5%
Wood Lake	413	273,332	137,752	411,084	294,328	153,107	447,435	8.8%	309,810	144.4%
Woodbury	71,616	13,369,151	6,647,397	20,016,548	16,573,167	3,807,502	20,380,669	1.8%	49,030,017	41.6%
Worthington	13,522	6,283,126	15,851,888	22,135,014	8,821,403	12,935,257	21,756,660	-1.7%	10,287,122	211.5%
Wykoff	439	378,613	92,361	470,974	373,179	88,214	461,393	-2.0%	284,733	162.0%
Wyoming	8,123	3,353,328	168,726	3,522,054	2,426,276	184,830	2,611,106	-25.9%	3,871,918	67.4%
Zimmerman	5,876	2,437,927	175,895	2,613,822	2,197,733	196,643	2,394,376	-8.4%	2,121,232	112.9%
Zumbrota	3,499	2,186,650	1,228,732	3,415,382	1,453,891	1,207,668	2,661,559	-22.1%	2,922,725	91.1%
Total	**4,587,957**	**$1,573,496,708**	**$546,315,788**	**$2,119,812,496**	**$1,667,077,866**	**$560,693,026**	**$2,227,770,892**	**5.1%**	**$4,245,396,127**	**52.5%**

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Hendrum	284	($6,106)	($216,054)	($222,160)	($250)	($209,893)	($210,143)	5.4%	$211,739	-99.2%
Biwabik	981	(1,369,390)	142,555	(1,226,835)	(1,337,687)	129,232	(1,208,455)	1.5%	1,656,582	-72.9%
Hitterdal	201	114,360	(124,797)	(10,437)	95,057	(149,098)	(54,041)	-417.8%	122,663	-44.1%
Miltona	426	(43,852)	(24,190)	(68,042)	(31,822)	(52,830)	(84,652)	-24.4%	293,581	-28.8%
Holloway	86	(79,277)	---	(79,277)	(29,521)	---	(29,521)	62.8%	121,142	-24.4%
Lake Park	802	(80,116)	(14,171)	(94,287)	(123,522)	(32,645)	(156,167)	-65.6%	688,951	-22.7%
Lynd	461	11,099	(18,965)	(7,866)	(21,701)	(11,672)	(33,373)	-324.3%	171,352	-19.5%
Henderson	927	187,630	(70,041)	117,589	(78,440)	(58,109)	(136,549)	-216.1%	733,520	-18.6%
Stephen	666	155,211	(111,674)	43,537	162,774	(302,923)	(140,149)	-421.9%	1,037,482	-13.5%
Cass Lake	763	229,560	45,850	275,410	(109,098)	51,209	(57,889)	-121.0%	751,562	-7.7%
Goodridge	139	47	84	131	(2,662)	84	(2,578)	-2067.9%	84,237	-3.1%
Ranier***	581	---	---	---	196,635	---	196,635	---%	403,063	48.8%
Upsala**	429	863,779	(8,220)	855,559	---	---	---	-100.0%	424,150	---%
Buffalo Lake	671	274,263	---	274,263	64,711	---	64,711	-76.4%	1,264,591	5.1%
Chaska	27,692	2,088,954	(762,596)	1,326,358	1,910,861	(656,603)	1,254,258	-5.4%	22,051,191	5.7%
Virginia	8,374	2,674,814	214,246	2,889,060	1,293,339	175,960	1,469,299	-49.1%	17,471,915	8.4%
North Saint Paul	12,161	1,808,691	3,775,202	5,583,893	2,200,726	(1,051,641)	1,149,085	-79.4%	10,251,511	11.2%
Buffalo	16,558	4,968,422	(1,463,448)	3,504,974	2,762,173	(1,313,842)	1,448,331	-58.7%	10,046,580	14.4%
Robbinsdale	14,741	5,556,118	(3,940,022)	1,616,096	5,646,317	(3,965,285)	1,681,032	4.0%	11,243,077	15.0%
Murdock	268	101,166	---	101,166	59,956	---	59,956	-40.7%	279,847	21.4%
Olivia	2,428	546,894	58,460	605,354	613,661	31,920	645,581	6.6%	2,621,150	24.6%
Swanville	353	116,285	(24,344)	91,941	76,644	(22,018)	54,626	-40.6%	218,904	25.0%
Maynard	344	44,179	163,255	207,434	15,937	122,006	137,943	-33.5%	537,806	25.6%
Saint Paul	315,925	57,970,442	53,275,645	111,246,087	63,314,336	47,396,798	110,711,134	-0.5%	426,766,163	25.9%
Elmore	580	107,980	5,539	113,519	134,101	(11,904)	122,197	7.6%	467,509	26.1%
Dalton	249	(17,665)	(231)	(17,896)	82,678	---	82,678	562.0%	314,854	26.3%
Braham	1,827	977,968	(339,360)	638,608	720,293	(347,317)	372,976	-41.6%	1,418,811	26.3%
Plymouth	79,475	16,589,746	844,052	17,433,798	16,945,599	997,887	17,943,486	2.9%	68,054,348	26.4%
North Mankato	14,114	3,054,346	(313,709)	2,740,637	2,741,905	(298,053)	2,443,852	-10.8%	9,164,112	26.7%
Plainview	3,392	646,626	(12,802)	633,824	446,130	478,158	924,288	45.8%	3,339,371	27.7%
Balaton	633	518,545	323,990	842,535	(121,594)	328,647	207,053	-75.4%	733,689	28.2%
Brooklyn Park	82,444	19,084,566	45,278	19,129,844	21,878,246	(49,499)	21,828,747	14.1%	76,425,357	28.6%
La Crescent	5,182	2,048,206	---	2,048,206	1,255,991	(55,225)	1,200,766	-41.4%	4,184,162	28.7%
Roseau	2,782	290,194	435,234	725,428	484,966	390,377	875,343	20.7%	2,999,321	29.2%
Saint Anthony	9,020	2,381,460	133,183	2,514,643	2,489,685	86,762	2,576,447	2.5%	8,623,433	29.9%
Hadley	58	36,928	---	36,928	18,615	---	18,615	-49.6%	61,709	30.2%
Warren	1,589	(42,548)	(13,873)	(56,421)	416,891	(11,177)	405,714	819.1%	1,291,145	31.4%
Maple Grove	68,101	8,267,283	4,135,213	12,402,496	8,850,007	5,814,899	14,664,906	18.2%	45,258,359	32.4%
Baxter	8,555	3,103,962	404,441	3,508,403	3,116,378	263,202	3,379,580	-3.7%	10,333,824	32.7%
Richfield	36,993	8,719,246	1,086,069	9,805,315	9,170,309	1,660,747	10,831,056	10.5%	32,308,469	33.5%
Alvarado	363	34,625	207,571	242,196	(69,366)	199,445	130,079	-46.3%	384,681	33.8%
Duluth	87,306	16,700,874	20,451,975	37,152,849	17,473,027	24,357,134	41,830,161	12.6%	122,504,500	34.1%
Minneapolis	435,885	102,946,000	147,611,000	250,557,000	128,040,000	153,853,000	281,893,000	12.5%	816,762,072	34.5%
Aitkin	2,102	949,146	---	949,146	895,398	---	895,398	-5.7%	2,590,311	34.6%

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Table 21
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Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Cloquet	12,374	3,569,470	610,558	4,180,028	2,550,974	301,570	2,852,544	-31.8%	8,136,182	35.1%
Oslo	299	198,616	---	198,616	129,875	---	129,875	-34.6%	359,268	36.1%
Bloomington	90,271	34,668,847	3,433,221	38,102,068	36,539,448	5,929,550	42,468,998	11.5%	116,794,792	36.4%
Menahga	1,329	397,952	(4,156)	393,796	374,467	(3,292)	371,175	-5.7%	1,016,292	36.5%
Saint Cloud	68,524	20,011,480	(590,333)	19,421,147	19,599,057	209,851	19,808,908	2.0%	53,882,031	36.8%
New Brighton	23,427	7,055,124	(3,047)	7,052,077	7,631,757	(3,921)	7,627,836	8.2%	20,378,256	37.4%
Chanhassen	26,278	5,667,626	511,953	6,179,579	5,255,804	555,915	5,811,719	-6.0%	15,474,312	37.6%
Delano	6,282	2,551,929	(1,375,836)	1,176,093	2,770,897	(1,328,807)	1,442,090	22.6%	3,831,452	37.6%
Hendricks	707	335,807	57,104	392,911	204,733	70,411	275,144	-30.0%	721,708	38.1%
Spring Grove	1,293	599,062	132,928	731,990	443,513	51,914	495,427	-32.3%	1,299,327	38.1%
Rochester	119,969	37,576,416	11,915,269	49,491,685	40,042,758	12,880,424	52,923,182	6.9%	136,103,326	38.9%
Echo	255	85,317	---	85,317	100,747	---	100,747	18.1%	249,338	40.4%
Edina	53,268	18,918,592	---	18,918,592	18,505,172	---	18,505,172	-2.2%	45,126,994	41.0%
Wayzata	4,672	3,415,927	119,380	3,535,307	3,533,774	112,726	3,646,500	3.1%	8,887,161	41.0%
Saint Louis Park	49,834	18,722,612	6,546,792	25,269,404	20,364,897	7,149,595	27,514,492	8.9%	66,249,117	41.5%
Woodbury	71,616	13,369,151	6,647,397	20,016,548	16,573,167	3,807,502	20,380,669	1.8%	49,030,017	41.6%
Two Harbors	3,618	2,030,069	(539,873)	1,490,196	2,328,301	(487,934)	1,840,367	23.5%	4,402,770	41.8%
Pine Island	3,499	1,046,444	141,794	1,188,238	1,019,982	174,701	1,194,683	0.5%	2,810,331	42.5%
Maplewood	41,738	8,797,353	(51,950)	8,745,403	10,133,911	786,240	10,920,151	24.9%	25,642,150	42.6%
New Richland	1,195	747,271	(131,788)	615,483	555,460	(122,480)	432,980	-29.7%	1,014,375	42.7%
Brainerd	13,755	4,084,729	890,337	4,975,066	4,456,109	1,866,918	6,323,027	27.1%	14,720,176	43.0%
Nowthen	4,771	734,188	---	734,188	651,693	---	651,693	-11.2%	1,513,870	43.0%
Jordan	6,497	1,660,539	505,210	2,165,749	1,233,936	663,200	1,897,136	-12.4%	4,402,647	43.1%
Hopkins	19,555	5,425,318	1,784,548	7,209,866	5,872,889	2,747,151	8,620,040	19.6%	19,846,964	43.4%
Montevideo	5,246	1,358,351	622,948	1,981,299	1,401,698	580,876	1,982,574	0.1%	4,528,959	43.8%
Saint James	4,551	2,648,537	(188,423)	2,460,114	2,096,113	(113,436)	1,982,677	-19.4%	4,488,346	44.2%
Isanti	6,233	1,400,273	617,388	2,017,661	1,254,221	442,064	1,696,285	-15.9%	3,799,529	44.6%
Granite Falls	2,747	1,096,980	458,785	1,555,765	977,122	476,765	1,453,887	-6.5%	3,252,615	44.7%
Corcoran	5,986	2,413,762	40,518	2,454,280	2,220,373	43,643	2,264,016	-7.8%	5,040,975	44.9%
Luverne	4,746	1,775,452	952,283	2,727,735	1,343,434	968,677	2,312,111	-15.2%	5,112,555	45.2%
Orr	287	109,493	142,810	252,303	98,289	126,845	225,134	-10.8%	497,035	45.3%
Wells	2,228	1,422,646	(22,558)	1,400,088	1,171,595	8,295	1,179,890	-15.7%	2,594,312	45.5%
Grand Rapids	11,390	5,053,273	565,631	5,618,904	5,361,811	598,646	5,960,457	6.1%	13,090,201	45.5%
Moorhead	44,167	15,434,364	6,300,132	21,734,496	16,499,895	115,179	16,615,074	-23.6%	36,344,958	45.7%
Shoreview	26,695	4,321,592	2,698,413	7,020,005	5,554,310	3,097,094	8,651,404	23.2%	18,865,639	45.9%
Canby	1,715	1,112,342	---	1,112,342	997,337	46,434	1,043,771	-6.2%	2,267,442	46.0%
Kenyon	1,836	736,977	279,011	1,015,988	764,429	190,914	955,343	-6.0%	2,074,066	46.1%
Stillwater	19,767	5,148,570	4,574,745	9,723,315	5,497,395	3,066,640	8,564,035	-11.9%	18,587,478	46.1%
Brownton	711	517,493	78,161	595,654	318,146	128,434	446,580	-25.0%	968,516	46.1%
Minneota	1,384	249,219	293,989	543,208	246,977	297,409	544,386	0.2%	1,178,580	46.2%
Hanover	3,489	751,014	---	751,014	699,592	---	699,592	-6.8%	1,514,568	46.2%
Alexandria	14,156	4,316,292	892,119	5,208,411	4,575,932	978,851	5,554,783	6.7%	11,948,337	46.5%
Fridley	29,374	11,045,978	1,557,180	12,603,158	10,166,947	1,567,296	11,734,243	-6.9%	25,182,487	46.6%
Independence	3,778	1,159,267	85,797	1,245,064	1,374,005	---	1,374,005	10.4%	2,947,165	46.6%

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Afton	3,009	731,897	69,276	801,173	652,128	39,517	691,645	-13.7%	1,466,810	47.2%
Mora	3,615	1,126,538	(176,064)	950,474	1,525,168	(214,889)	1,310,279	37.9%	2,776,891	47.2%
Deer River	985	(268,250)	763,680	495,430	(155,990)	762,307	606,317	22.4%	1,275,275	47.5%
Brooklyn Center	32,722	11,481,516	(1,230,893)	10,250,623	12,437,738	(989,673)	11,448,065	11.7%	24,072,745	47.6%
Little Canada	10,580	1,992,378	687,800	2,680,178	2,349,485	117,121	2,466,606	-8.0%	5,169,770	47.7%
Princeton	4,772	3,000,042	(1,173,985)	1,826,057	3,104,968	(1,166,394)	1,938,574	6.2%	4,060,409	47.7%
Winona	27,252	8,826,835	536,830	9,363,665	8,668,536	549,117	9,217,653	-1.6%	19,217,538	48.0%
Hastings	22,965	5,047,671	3,063,283	8,110,954	5,596,357	4,213,881	9,810,238	21.0%	20,356,855	48.2%
Hayfield	1,342	474,221	16,442	490,663	440,102	14,241	454,343	-7.4%	941,606	48.3%
Climax	264	104,861	---	104,861	73,561	---	73,561	-29.8%	151,943	48.4%
Sleepy Eye	3,441	1,724,794	475,430	2,200,224	2,556,271	(758,253)	1,798,018	-18.3%	3,698,430	48.6%
Long Prairie	3,367	1,174,336	119,622	1,293,958	955,844	170,641	1,126,485	-12.9%	2,312,924	48.7%
Roseville	36,644	5,845,072	6,982,334	12,827,406	6,541,794	7,425,754	13,967,548	8.9%	28,665,897	48.7%
Waconia	13,277	2,940,834	524,582	3,465,416	3,228,401	793,005	4,021,406	16.0%	8,243,242	48.8%
Kasson	6,549	1,955,758	178,535	2,134,293	2,186,459	58,719	2,245,178	5.2%	4,595,685	48.9%
Saint Charles	3,855	732,984	298,242	1,031,226	714,312	347,058	1,061,370	2.9%	2,172,015	48.9%
Dayton	6,374	1,932,839	244,122	2,176,961	1,842,633	348,256	2,190,889	0.6%	4,474,886	49.0%
Lancaster	338	278,442	88,015	366,457	314,405	73,691	388,096	5.9%	788,580	49.2%
Carver	4,990	1,257,113	(62,922)	1,194,191	1,351,058	(85,175)	1,265,883	6.0%	2,540,352	49.8%
Westbrook	703	428,802	42,131	470,933	351,504	67,112	418,616	-11.1%	839,993	49.8%
Montgomery	3,150	830,490	321,480	1,151,970	854,692	344,804	1,199,496	4.1%	2,400,284	50.0%
Becker	4,874	2,035,839	1,392,220	3,428,059	2,356,735	1,487,939	3,844,674	12.2%	7,630,932	50.4%
Owatonna	26,314	10,749,575	---	10,749,575	11,146,947	---	11,146,947	3.7%	22,118,280	50.4%
Marshall	13,835	7,503,780	788,136	8,291,916	7,119,631	579,684	7,699,315	-7.1%	15,228,536	50.6%
Houston	962	271,390	165,755	437,145	353,198	246,039	599,237	37.1%	1,182,837	50.7%
Glencoe	5,607	2,245,965	21,200	2,267,165	2,406,715	18,575	2,425,290	7.0%	4,763,673	50.9%
Lindstrom	4,704	1,211,133	2,805	1,213,938	1,153,579	6,289	1,159,868	-4.5%	2,272,788	51.0%
Caledonia	2,837	983,535	89,116	1,072,651	1,073,343	242,449	1,315,792	22.7%	2,578,068	51.0%
Shakopee	41,528	12,250,660	(744,774)	11,505,886	15,724,227	(145,625)	15,578,602	35.4%	30,369,750	51.3%
New Ulm	13,562	6,537,353	952,797	7,490,150	6,767,495	1,206,511	7,974,006	6.5%	15,448,128	51.6%
Eden Prairie	64,567	24,438,689	---	24,438,689	25,354,724	(130)	25,354,594	3.7%	49,115,288	51.6%
Springfield	2,037	1,049,548	472,717	1,522,265	1,087,933	345,775	1,433,708	-5.8%	2,775,847	51.6%
Baudette	1,100	496,597	206,878	703,475	659,874	119,246	779,120	10.8%	1,499,774	51.9%
Wanamingo	1,104	469,970	99,274	569,244	451,590	110,034	561,624	-1.3%	1,077,098	52.1%
Chisago City	5,501	1,184,773	157,316	1,342,089	1,145,550	150,460	1,296,010	-3.4%	2,484,150	52.2%
Cottage Grove	37,795	11,198,014	1,156,483	12,354,497	11,657,659	1,252,758	12,910,417	4.5%	24,730,109	52.2%
Inver Grove Heights	35,321	10,520,461	(166,316)	10,354,145	11,313,120	3,016,760	14,329,880	38.4%	27,448,128	52.2%
Breckenridge	3,292	1,561,781	---	1,561,781	1,571,816	---	1,571,816	0.6%	3,006,688	52.3%
Gilbert	1,780	879,571	210,993	1,090,564	1,045,750	252,330	1,298,080	19.0%	2,480,993	52.3%
International Falls	6,047	3,381,626	1,081,441	4,463,067	3,628,556	751,314	4,379,870	-1.9%	8,355,320	52.4%
Waseca	8,996	3,842,959	670,654	4,513,613	3,731,584	437,976	4,169,560	-7.6%	7,950,909	52.4%
Hutchinson	14,282	7,187,111	(71,015)	7,116,096	7,392,147	6,517	7,398,664	4.0%	14,103,806	52.5%
Cokato	2,764	902,230	150,233	1,052,463	827,429	246,135	1,073,564	2.0%	2,046,350	52.5%
Pequot Lakes	2,341	506,703	477,541	984,244	474,804	555,243	1,030,047	4.7%	1,961,367	52.5%

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
West Saint Paul	21,205	8,605,933	3,237,156	11,843,089	8,977,398	3,252,563	12,229,961	3.3%	23,254,091	52.6%
Winnebago	1,324	923,817	(1,021)	922,796	798,152	(1,314)	796,838	-13.6%	1,510,120	52.8%
Lexington	2,356	963,089	---	963,089	1,012,312	---	1,012,312	5.1%	1,907,985	53.1%
Greenfield	2,956	866,871	42,986	909,857	856,176	44,229	900,405	-1.0%	1,695,643	53.1%
Faribault	23,912	7,445,962	2,030,619	9,476,581	8,631,258	1,563,491	10,194,749	7.6%	19,179,810	53.2%
Forest Lake	20,798	5,325,288	676,662	6,001,950	5,787,048	882,696	6,669,744	11.1%	12,518,523	53.3%
Henning	822	325,952	300,732	626,684	318,681	198,839	517,520	-17.4%	969,368	53.4%
Proctor	3,066	1,322,115	---	1,322,115	1,335,656	---	1,335,656	1.0%	2,500,977	53.4%
Champlin	24,231	4,262,733	1,472,365	5,735,098	4,966,713	1,677,938	6,644,651	15.9%	12,294,835	54.0%
Albany	2,716	873,462	---	873,462	890,270	---	890,270	1.9%	1,646,701	54.1%
Cromwell	238	36,692	239,240	275,932	49,184	173,336	222,520	-19.4%	409,891	54.3%
Kennedy	165	48,547	114,535	163,082	38,091	107,326	145,417	-10.8%	267,017	54.5%
Saint Peter	12,033	4,592,747	713,753	5,306,500	4,033,700	644,504	4,678,204	-11.8%	8,552,772	54.7%
Coon Rapids	63,968	15,094,197	7,032,084	22,126,281	16,046,797	7,080,000	23,126,797	4.5%	42,176,580	54.8%
Hoyt Lakes	1,944	1,023,509	965,456	1,988,965	938,719	1,042,765	1,981,484	-0.4%	3,612,660	54.8%
East Grand Forks	8,893	6,001,056	(1,315,136)	4,685,920	6,510,353	(363,994)	6,146,359	31.2%	11,140,744	55.2%
Fergus Falls	13,766	5,756,180	3,250,658	9,006,838	6,339,996	3,379,231	9,719,227	7.9%	17,599,858	55.2%
Mankato	44,389	12,124,068	4,709,892	16,833,960	12,255,097	4,952,823	17,207,920	2.2%	31,153,164	55.2%
South Saint Paul	20,774	12,086,774	(1,398,817)	10,687,957	12,960,689	(1,133,382)	11,827,307	10.7%	21,392,867	55.3%
Fairfax	1,147	643,857	---	643,857	877,799	---	877,799	36.3%	1,587,697	55.3%
Vadnais Heights	13,338	3,319,033	45,575	3,364,608	3,485,403	26,600	3,512,003	4.4%	6,289,257	55.8%
Austin	25,679	8,310,168	733,795	9,043,963	8,926,852	805,606	9,732,458	7.6%	17,345,321	56.1%
Lanesboro	759	260,642	202,975	463,617	310,341	249,912	560,253	20.8%	996,637	56.2%
Spring Park	1,732	776,280	---	776,280	795,483	---	795,483	2.5%	1,399,631	56.8%
Ely	3,395	2,945,896	907,874	3,853,770	2,873,540	481,312	3,354,852	-12.9%	5,902,629	56.8%
Spring Lake Park	6,699	1,984,267	712,031	2,696,298	2,076,341	851,860	2,928,201	8.6%	5,143,557	56.9%
North Oaks	5,320	1,383,894	---	1,383,894	1,419,779	---	1,419,779	2.6%	2,493,829	56.9%
Russell	324	81,751	65,046	146,797	68,751	56,473	125,224	-14.7%	219,651	57.0%
Saint Paul Park	5,611	1,696,384	97,825	1,794,209	1,670,520	98,272	1,768,792	-1.4%	3,082,011	57.4%
Anoka	18,728	4,865,938	2,287,781	7,153,719	5,042,915	2,390,007	7,432,922	3.9%	12,939,347	57.4%
Chatfield	2,915	1,021,365	1,085,631	2,106,996	1,080,079	1,201,475	2,281,554	8.3%	3,958,660	57.6%
Apple Valley	54,400	17,494,687	---	17,494,687	17,968,467	---	17,968,467	2.7%	31,151,578	57.7%
Sartell	19,107	4,169,799	3,459,460	7,629,259	4,092,581	24,596	4,117,177	-46.0%	7,072,655	58.2%
Lakeville	65,831	14,717,067	908,251	15,625,318	16,279,427	979,399	17,258,826	10.5%	29,505,904	58.5%
Clarkfield	811	743,133	(166,953)	576,180	715,706	(172,001)	543,705	-5.6%	927,174	58.6%
Holdingford	720	393,244	---	393,244	354,038	---	354,038	-10.0%	603,077	58.7%
Slayton	2,085	698,426	322,149	1,020,575	730,455	329,210	1,059,665	3.8%	1,803,946	58.7%
Wabasha	2,527	2,197,197	---	2,197,197	1,746,226	---	1,746,226	-20.5%	2,964,440	58.9%
North Branch	10,918	3,299,657	89,619	3,389,276	3,752,817	103,842	3,856,659	13.8%	6,476,641	59.5%
Cambridge	9,249	3,395,913	1,007,652	4,403,565	3,450,567	1,156,128	4,606,695	4.6%	7,730,599	59.6%
Lino Lakes	21,995	6,599,956	182,613	6,782,569	6,496,288	175,485	6,671,773	-1.6%	11,154,825	59.8%
Cohasset	2,739	1,392,282	(55,706)	1,336,576	1,095,162	(55,706)	1,039,456	-22.2%	1,728,141	60.1%
Lauderdale	2,442	744,937	117,663	862,600	789,359	109,097	898,456	4.2%	1,480,668	60.7%
Minnetrista	8,108	2,758,450	571,480	3,329,930	2,719,565	582,491	3,302,056	-0.8%	5,411,538	61.0%

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Crystal	23,262	6,956,505	4,005,258	10,961,763	6,924,895	2,515,263	9,440,158	-13.9%	15,457,161	61.1%
Eagan	69,231	21,250,076	2,062,081	23,312,157	21,836,793	2,381,925	24,218,718	3.9%	39,515,811	61.3%
East Bethel	12,184	3,112,119	---	3,112,119	3,161,126	---	3,161,126	1.6%	5,128,884	61.6%
Andover	32,882	8,023,365	912,724	8,936,089	9,240,458	1,074,753	10,315,211	15.4%	16,601,354	62.1%
Arco	75	111,155	29,474	140,629	11,067	39,355	50,422	-64.1%	80,099	62.9%
Mound	9,447	3,312,094	429,644	3,741,738	3,222,470	543,798	3,766,268	0.7%	5,971,649	63.1%
Hermantown	9,603	3,236,112	465,708	3,701,820	3,447,634	805,181	4,252,815	14.9%	6,669,667	63.8%
Burnsville	62,785	19,705,813	2,516,145	22,221,958	23,098,071	2,436,730	25,534,801	14.9%	40,012,102	63.8%
Orono	8,284	4,336,396	---	4,336,396	5,005,202	16,741	5,021,943	15.8%	7,838,000	64.1%
Rush City	3,130	875,971	(75,132)	800,839	787,896	297,415	1,085,311	35.5%	1,692,989	64.1%
Oak Grove	8,868	1,303,331	242,311	1,545,642	1,473,638	269,813	1,743,451	12.8%	2,714,413	64.2%
Savage	32,245	7,695,853	2,241,728	9,937,581	8,326,435	2,067,518	10,393,953	4.6%	16,178,553	64.2%
Ivanhoe	550	165,707	255,092	420,799	197,445	238,411	435,856	3.6%	676,957	64.4%
Tracy	2,116	776,179	660,766	1,436,945	857,975	552,546	1,410,521	-1.8%	2,186,711	64.5%
Farmington	23,123	5,605,969	2,634,354	8,240,323	5,761,747	2,582,791	8,344,538	1.3%	12,885,916	64.8%
Northfield	20,494	7,868,130	1,079,664	8,947,794	7,996,098	1,164,691	9,160,789	2.4%	14,125,771	64.9%
Elko New Market	4,920	1,465,811	256,715	1,722,526	1,355,991	160,317	1,516,308	-12.0%	2,291,289	66.2%
Blaine	67,939	13,381,133	9,067,079	22,448,212	13,331,764	9,172,677	22,504,441	0.3%	33,786,897	66.6%
Eagle Bend	515	444,083	135,502	579,585	471,096	157,754	628,850	8.5%	942,762	66.7%
Lake Saint Croix Beach***	1,044	---	---	---	413,272	---	413,272	---%	618,881	66.8%
Parkers Prairie	1,022	364,250	244,337	608,587	413,222	147,128	560,350	-7.9%	836,592	67.0%
Cold Spring	4,276	2,714,104	(1,109,679)	1,604,425	2,856,421	(1,026,773)	1,829,648	14.0%	2,722,149	67.2%
Wyoming	8,123	3,353,328	168,726	3,522,054	2,426,276	184,830	2,611,106	-25.9%	3,871,918	67.4%
Staples	3,031	595,705	691,833	1,287,538	683,690	1,077,049	1,760,739	36.8%	2,603,869	67.6%
Stewartville	6,284	1,356,848	482,325	1,839,173	1,671,728	433,044	2,104,772	14.4%	3,055,960	68.9%
Centerville	4,050	1,636,648	---	1,636,648	1,649,217	---	1,649,217	0.8%	2,393,456	68.9%
Hanska	363	160,409	57,342	217,751	160,209	56,524	216,733	-0.5%	314,498	68.9%
Minnetonka	54,141	23,479,583	5,543,324	29,022,907	23,147,681	5,961,354	29,109,035	0.3%	42,233,945	68.9%
Blue Earth	3,180	2,819,637	(211,840)	2,607,797	2,767,104	(203,070)	2,564,034	-1.7%	3,716,625	69.0%
Bemidji	16,318	7,239,156	2,230,260	9,469,416	7,105,772	2,164,373	9,270,145	-2.1%	13,363,208	69.4%
Barnesville	2,670	1,780,420	461,852	2,242,272	1,777,236	528,097	2,305,333	2.8%	3,318,292	69.5%
Glenwood	2,579	1,750,357	99,924	1,850,281	1,794,427	(142,175)	1,652,252	-10.7%	2,375,672	69.5%
Osseo	2,711	1,301,389	509,312	1,810,701	1,316,928	441,691	1,758,619	-2.9%	2,523,718	69.7%
Otsego	18,130	3,792,780	448,299	4,241,079	3,996,686	435,809	4,432,495	4.5%	6,352,480	69.8%
Wadena	4,200	2,013,644	661,470	2,675,114	2,021,263	579,597	2,600,860	-2.8%	3,719,609	69.9%
Hallock	923	728,428	(14,482)	713,946	675,682	(14,482)	661,200	-7.4%	944,781	70.0%
Le Sueur	4,150	1,291,252	3,235,614	4,526,866	922,828	2,591,088	3,513,916	-22.4%	5,017,426	70.0%
Saint Francis	8,049	2,760,914	---	2,760,914	3,180,461	---	3,180,461	15.2%	4,540,208	70.1%
Cannon Falls	4,094	2,246,370	172,944	2,419,314	2,543,950	269,717	2,813,667	16.3%	4,006,583	70.2%
Hoffman	677	343,111	137,612	480,723	265,142	64,033	329,175	-31.5%	468,220	70.3%
Excelsior	2,566	1,239,165	220,731	1,459,896	1,359,068	246,061	1,605,129	9.9%	2,272,316	70.6%
Rice Lake	4,085	726,455	249,975	976,430	770,778	210,491	981,269	0.5%	1,384,839	70.9%
Albertville	7,519	2,252,982	---	2,252,982	2,477,774	152,836	2,630,610	16.8%	3,712,429	70.9%
Saint Michael	18,157	4,317,910	---	4,317,910	4,914,495	---	4,914,495	13.8%	6,926,984	70.9%

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Viking	98	62,687	17,800	80,487	51,960	9,398	61,358	-23.8%	86,354	71.1%
Arden Hills	10,008	3,314,887	508,241	3,823,128	3,193,145	558,243	3,751,388	-1.9%	5,206,803	72.0%
Oakdale	27,930	9,302,584	1,524,637	10,827,221	9,363,815	898,611	10,262,426	-5.2%	14,165,539	72.4%
Big Lake	11,551	3,112,492	(22,489)	3,090,003	3,419,973	125,383	3,545,356	14.7%	4,887,981	72.5%
White Bear Lake	25,752	3,773,666	5,338,475	9,112,141	4,902,116	4,683,484	9,585,600	5.2%	13,169,651	72.8%
Tower	487	952,645	(82,862)	869,783	349,082	778,494	1,127,576	29.6%	1,544,519	73.0%
Fertile	844	727,288	(67,908)	659,380	690,313	(149,145)	541,168	-17.9%	741,098	73.0%
Renville	1,225	611,320	93,625	704,945	728,059	97,984	826,043	17.2%	1,129,939	73.1%
Ramsey	27,263	8,468,792	1,631,444	10,100,236	8,856,806	1,184,262	10,041,068	-0.6%	13,698,991	73.3%
Waite Park	7,801	4,916,793	436,617	5,353,410	4,905,722	476,763	5,382,485	0.5%	7,342,800	73.3%
Waterville	1,920	1,229,980	102,496	1,332,476	986,694	96,283	1,082,977	-18.7%	1,475,429	73.4%
Mountain Iron	2,890	2,816,378	938	2,817,316	2,952,134	(362)	2,951,772	4.8%	3,952,778	74.7%
Saint Joseph	7,342	2,356,311	189,891	2,546,202	2,578,419	219,490	2,797,909	9.9%	3,742,979	74.8%
Albert Lea	18,132	7,879,629	3,171,609	11,051,238	8,713,892	3,229,423	11,943,315	8.1%	15,973,842	74.8%
Pipestone	4,162	1,241,320	2,063,043	3,304,363	1,194,821	2,181,264	3,376,085	2.2%	4,485,995	75.3%
Herman	429	505,858	69,458	575,316	401,911	89,450	491,361	-14.6%	651,922	75.4%
Scandia	4,054	1,629,410	26,466	1,655,876	1,259,442	28,075	1,287,517	-22.2%	1,705,477	75.5%
Frost	216	254,742	5,141	259,883	142,619	5,076	147,695	-43.2%	192,712	76.6%
Sauk Rapids	14,244	4,619,473	---	4,619,473	4,917,277	---	4,917,277	6.4%	6,407,395	76.7%
Fulda	1,270	302,539	415,248	717,787	332,983	467,632	800,615	11.5%	1,041,255	76.9%
Storden	201	59,353	99,444	158,797	39,571	115,647	155,218	-2.3%	201,467	77.0%
Hector	1,071	1,117,532	118,139	1,235,671	958,021	63,537	1,021,558	-17.3%	1,324,721	77.1%
Thief River Falls	9,071	6,346,289	415,754	6,762,043	7,214,825	422,578	7,637,403	12.9%	9,889,561	77.2%
Gaylord	2,263	1,653,942	873,550	2,527,492	934,162	899,288	1,833,450	-27.5%	2,369,664	77.4%
Columbia Heights	21,124	6,702,710	3,701,827	10,404,537	7,738,209	3,815,693	11,553,902	11.0%	14,836,160	77.9%
Oronoco	1,522	1,088,972	97,013	1,185,985	785,360	28,643	814,003	-31.4%	1,032,206	78.9%
Moose Lake	2,775	1,215,314	---	1,215,314	1,461,962	---	1,461,962	20.3%	1,852,650	78.9%
Frazee	1,404	770,005	462,132	1,232,137	742,876	258,867	1,001,743	-18.7%	1,269,106	78.9%
Howard Lake	2,139	2,240,417	69,499	2,309,916	2,223,203	(359,407)	1,863,796	-19.3%	2,357,740	79.1%
LeRoy	954	883,454	(144,567)	738,887	895,648	(203,972)	691,676	-6.4%	871,986	79.3%
Dassel	1,498	378,840	207,300	586,140	529,516	244,692	774,208	32.1%	969,296	79.9%
Redwood Falls	5,236	4,748,946	(741,361)	4,007,585	5,643,833	(60,206)	5,583,627	39.3%	6,946,753	80.4%
Janesville	2,324	1,031,119	295,027	1,326,146	971,183	254,499	1,225,682	-7.6%	1,517,623	80.8%
Rosemount	25,202	9,961,925	223,619	10,185,544	10,559,040	517,102	11,076,142	8.7%	13,640,339	81.2%
Blooming Prairie	1,999	1,104,934	---	1,104,934	1,133,497	---	1,133,497	2.6%	1,395,474	81.2%
Barnum	601	85,612	94,322	179,934	147,810	116,244	264,054	46.8%	324,096	81.5%
Vesta	295	205,683	8,173	213,856	274,571	8,200	282,771	32.2%	345,053	82.0%
Preston	1,327	660,334	831,113	1,491,447	599,965	775,231	1,375,196	-7.8%	1,672,059	82.2%
Lake Elmo	11,105	4,756,695	32,662	4,789,357	4,286,022	81,712	4,367,734	-8.8%	5,297,652	82.4%
Golden Valley	22,715	13,059,502	213,624	13,273,126	15,138,060	212,939	15,350,999	15.7%	18,559,224	82.7%
Prior Lake	27,005	7,213,402	3,005,094	10,218,496	7,903,175	3,073,866	10,977,041	7.4%	13,256,088	82.8%
New Hope	22,376	7,162,188	305,454	7,467,642	7,116,723	5,033,555	12,150,278	62.7%	14,665,665	82.8%
McIntosh	608	293,085	23,958	317,043	371,853	---	371,853	17.3%	442,136	84.1%
Litchfield	6,786	3,519,610	1,377,386	4,896,996	3,672,571	1,537,009	5,209,580	6.4%	6,187,375	84.2%

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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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
South Haven	194	332,774	---	332,774	352,553	---	352,553	5.9%	418,322	84.3%
Aurora	1,659	1,224,545	338,045	1,562,590	1,167,416	371,915	1,539,331	-1.5%	1,820,106	84.6%
Karlstad	752	509,562	179,590	689,152	457,516	141,772	599,288	-13.0%	706,118	84.9%
Medina	6,788	3,005,221	717,478	3,722,699	3,053,599	1,061,906	4,115,505	10.6%	4,847,913	84.9%
Hugo	15,388	3,083,467	1,530,991	4,614,458	3,216,648	1,571,456	4,788,104	3.8%	5,631,578	85.0%
Ham Lake	16,706	3,215,413	699,105	3,914,518	3,161,707	790,177	3,951,884	1.0%	4,646,884	85.0%
Shorewood	7,934	4,261,500	15,163	4,276,663	4,042,429	32,168	4,074,597	-4.7%	4,755,717	85.7%
Kimball	798	209,672	270,033	479,705	229,126	317,187	546,313	13.9%	633,360	86.3%
Norwood Young America	3,930	1,609,410	(69,275)	1,540,135	1,899,475	(42,417)	1,857,058	20.6%	2,150,640	86.3%
Elk River	25,243	7,537,353	7,278,866	14,816,219	7,684,153	7,499,290	15,183,443	2.5%	17,527,391	86.6%
Maple Plain	1,823	1,088,571	642,386	1,730,957	1,167,130	571,999	1,739,129	0.5%	2,007,406	86.6%
Winsted	2,278	830,149	600,814	1,430,963	887,982	633,653	1,521,635	6.3%	1,738,816	87.5%
Belgrade	768	271,780	112,327	384,107	419,799	114,787	534,586	39.2%	606,909	88.1%
Littlefork	606	430,866	411,181	842,047	453,967	205,001	658,968	-21.7%	739,112	89.2%
Goodview	4,169	1,611,826	128,089	1,739,915	1,465,062	177,506	1,642,568	-5.6%	1,825,188	90.0%
Watson	189	211,203	---	211,203	172,773	---	172,773	-18.2%	191,904	90.0%
Saint Bonifacius	2,291	1,059,776	---	1,059,776	1,039,896	---	1,039,896	-1.9%	1,148,974	90.5%
Hanley Falls	273	84,421	84,903	169,324	89,944	95,801	185,745	9.7%	204,882	90.7%
Zumbrota	3,499	2,186,650	1,228,732	3,415,382	1,453,891	1,207,668	2,661,559	-22.1%	2,922,725	91.1%
Park Rapids	4,145	2,955,976	256,764	3,212,740	3,229,090	529,050	3,758,140	17.0%	4,107,042	91.5%
Sacred Heart	501	292,005	---	292,005	481,559	---	481,559	64.9%	526,164	91.5%
Milaca	2,904	1,889,862	---	1,889,862	1,828,167	(2,996)	1,825,171	-3.4%	1,992,297	91.6%
Perham	3,392	891,666	2,352,790	3,244,456	919,011	2,195,299	3,114,310	-4.0%	3,368,115	92.5%
Arlington	2,214	1,124,716	506,757	1,631,473	1,141,582	624,698	1,766,280	8.3%	1,904,275	92.8%
Lewisville	240	124,973	17,829	142,802	130,776	22,600	153,376	7.4%	164,858	93.0%
Blackduck	837	372,375	289,172	661,547	320,806	288,935	609,741	-7.8%	654,369	93.2%
Rogers	13,232	5,350,571	1,801,173	7,151,744	6,100,042	2,590,332	8,690,374	21.5%	9,321,070	93.2%
Franklin	471	489,416	---	489,416	363,142	---	363,142	-25.8%	388,343	93.5%
Fairmont	10,299	7,863,525	904,597	8,768,122	7,947,281	1,054,240	9,001,521	2.7%	9,590,945	93.9%
Victoria	10,585	2,715,240	1,278,657	3,993,897	3,081,417	1,425,387	4,506,804	12.8%	4,785,201	94.2%
Melrose	3,680	1,739,943	355,155	2,095,098	1,761,411	414,645	2,176,056	3.9%	2,310,472	94.2%
Saint Augusta	3,612	1,069,469	(16,180)	1,053,289	1,104,968	(173,017)	931,951	-11.5%	986,911	94.4%
Newport	3,675	2,496,242	36,312	2,532,554	2,869,311	---	2,869,311	13.3%	3,017,897	95.1%
Long Lake	1,827	1,116,668	107,572	1,224,240	1,464,234	72,831	1,537,065	25.6%	1,613,121	95.3%
Elysian	737	760,075	43,885	803,960	577,137	43,251	620,388	-22.8%	651,026	95.3%
Silver Lake	798	481,234	290,302	771,536	488,791	408,145	896,936	16.3%	940,185	95.4%
Currie	219	66,004	100,312	166,316	69,420	117,723	187,143	12.5%	195,777	95.6%
Deephaven	3,790	3,314,479	---	3,314,479	3,290,263	---	3,290,263	-0.7%	3,432,293	95.9%
Sebeka	684	686,978	---	686,978	685,639	(2,728)	682,911	-0.6%	711,849	95.9%
Lake Wilson	239	121,021	126,991	248,012	169,865	25,532	195,397	-21.2%	200,082	97.7%
Amboy	503	279,887	34,441	314,328	379,875	38,812	418,687	33.2%	422,661	99.1%
Byron	5,945	1,015,587	711,242	1,726,829	1,246,632	890,798	2,137,430	23.8%	2,156,322	99.1%
Twin Valley	751	578,359	119,300	697,659	650,960	---	650,960	-6.7%	655,563	99.3%
Vergas	364	199,798	7,386	207,184	372,283	3,072	375,355	81.2%	375,204	100.0%

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Detroit Lakes	9,744	5,079,594	2,709,458	7,789,052	5,239,883	3,640,673	8,880,556	14.0%	8,853,471	100.3%
Minnesota Lake	657	518,021	40,246	558,267	562,884	25,046	587,930	5.3%	585,711	100.4%
Mentor	145	102,417	97,000	199,417	123,546	121,209	244,755	22.7%	243,485	100.5%
Harmony	1,019	692,625	676,222	1,368,847	632,747	626,742	1,259,489	-8.0%	1,250,484	100.7%
Watertown	4,555	1,670,189	444,674	2,114,863	1,596,498	437,008	2,033,506	-3.8%	2,012,212	101.1%
Mounds View	13,513	9,540,534	---	9,540,534	9,590,786	---	9,590,786	0.5%	9,484,683	101.1%
East Gull Lake	1,047	436,317	15,020	451,337	445,892	13,775	459,667	1.8%	450,350	102.1%
Grygla	227	126,444	156,870	283,314	132,836	136,933	269,769	-4.8%	263,164	102.5%
Monticello	13,886	6,984,828	5,248,616	12,233,444	6,542,111	5,000,899	11,543,010	-5.6%	11,240,802	102.7%
Waverly	1,609	1,498,196	(91,840)	1,406,356	1,440,693	(90,486)	1,350,207	-4.0%	1,314,633	102.7%
Madison	1,447	861,589	790,772	1,652,361	858,649	851,761	1,710,410	3.5%	1,662,424	102.9%
Oklee	433	343,313	26,066	369,379	378,859	25,125	403,984	9.4%	392,339	103.0%
Mayer	2,374	871,311	---	871,311	979,366	---	979,366	12.4%	949,138	103.2%
Pine City	3,281	1,631,742	317,075	1,948,817	2,021,201	363,674	2,384,875	22.4%	2,308,099	103.3%
Mendota Heights	11,747	8,547,928	605,204	9,153,132	9,058,821	727,377	9,786,198	6.9%	9,468,823	103.4%
Sanborn	312	144,556	95,941	240,497	195,607	96,515	292,122	21.5%	282,031	103.6%
Boyd	154	165,590	---	165,590	291,345	---	291,345	75.9%	278,807	104.5%
Belle Plaine	7,250	3,870,798	1,000,026	4,870,824	3,591,700	1,113,251	4,704,951	-3.4%	4,476,693	105.1%
Morris	5,498	4,129,885	---	4,129,885	4,395,059	(142,873)	4,252,186	3.0%	4,045,467	105.1%
Dodge Center	2,799	1,591,603	338,095	1,929,698	1,862,391	293,215	2,155,606	11.7%	2,044,546	105.4%
Okabena	200	125,748	---	125,748	135,132	---	135,132	7.5%	127,857	105.7%
Sherburn	1,050	1,470,253	---	1,470,253	1,247,768	---	1,247,768	-15.1%	1,172,442	106.4%
Dundee	64	61,207	---	61,207	59,851	---	59,851	-2.2%	56,170	106.6%
Middle River	306	233,754	175,294	409,048	206,940	178,200	385,140	-5.8%	360,069	107.0%
Appleton	1,355	2,161,164	381,452	2,542,616	2,068,325	388,891	2,457,216	-3.4%	2,262,543	108.6%
Milroy	245	169,149	164,479	333,628	127,538	194,061	321,599	-3.6%	295,064	109.0%
Red Lake Falls	1,401	877,291	97,288	974,579	1,088,374	111,446	1,199,820	23.1%	1,097,457	109.3%
Silver Bay	1,826	2,169,468	1,260,790	3,430,258	1,808,548	1,243,312	3,051,860	-11.0%	2,787,542	109.5%
Skyline	275	82,645	---	82,645	82,084	---	82,084	-0.7%	74,140	110.7%
Le Center	2,567	1,260,307	70,525	1,330,832	1,337,677	435,959	1,773,636	33.3%	1,601,757	110.7%
Hamburg	532	403,265	---	403,265	480,884	13,343	494,227	22.6%	446,087	110.8%
New Prague	8,248	5,065,352	104,298	5,169,650	5,203,650	105,871	5,309,521	2.7%	4,784,105	111.0%
Ceylon	335	283,580	---	283,580	309,435	---	309,435	9.1%	278,006	111.3%
Willernie	531	249,807	---	249,807	315,170	---	315,170	26.2%	283,133	111.3%
Falcon Heights	5,446	2,007,462	333,318	2,340,780	2,515,136	377,003	2,892,139	23.6%	2,591,588	111.6%
Nicollet	1,163	371,712	---	371,712	350,076	---	350,076	-5.8%	312,761	111.9%
Cleveland	748	194,915	132,202	327,117	300,132	238,460	538,592	64.6%	479,278	112.4%
Little Falls	8,929	1,552,574	5,558,309	7,110,883	1,548,020	5,368,359	6,916,379	-2.7%	6,151,818	112.4%
Zimmerman	5,876	2,437,927	175,895	2,613,822	2,197,733	196,643	2,394,376	-8.4%	2,121,232	112.9%
Oak Park Heights	4,897	5,062,334	(373,055)	4,689,279	5,431,736	(372,356)	5,059,380	7.9%	4,402,825	114.9%
Tyler	1,116	847,876	36,380	884,256	937,350	(6,940)	930,410	5.2%	804,443	115.7%
Dilworth	4,529	2,665,393	---	2,665,393	2,898,017	---	2,898,017	8.7%	2,444,927	118.5%
Lake City	5,177	6,291,575	(148,239)	6,143,336	6,888,599	(127,606)	6,760,993	10.1%	5,694,430	118.7%
Sauk Centre	4,573	1,925,183	2,477,221	4,402,404	1,778,727	3,079,367	4,858,094	10.4%	4,057,380	119.7%

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Hibbing	16,310	18,657,072	104,239	18,761,311	21,539,324	124,406	21,663,730	15.5%	18,077,592	119.8%
Lonsdale	4,270	2,833,111	---	2,833,111	3,067,655	---	3,067,655	8.3%	2,556,113	120.0%
Raymond	765	289,644	372,097	661,741	155,221	398,969	554,190	-16.3%	456,730	121.3%
Lake Benton	673	290,563	385,342	675,905	311,230	431,853	743,083	9.9%	611,125	121.6%
Rollingstone	654	159,582	61,348	220,930	158,575	198,884	357,459	61.8%	293,115	122.0%
Dundas	1,627	1,285,658	191,514	1,477,172	1,448,917	---	1,448,917	-1.9%	1,185,106	122.3%
Madelia	2,296	2,607,964	---	2,607,964	2,820,672	---	2,820,672	8.2%	2,295,194	122.9%
Hinckley	1,909	1,516,683	---	1,516,683	1,662,989	---	1,662,989	9.6%	1,331,787	124.9%
Grant	4,064	1,597,859	---	1,597,859	1,785,142	---	1,785,142	11.7%	1,427,179	125.1%
Dawson	1,448	563,091	1,619,481	2,182,572	529,789	1,382,591	1,912,380	-12.4%	1,527,649	125.2%
Mapleton	1,734	1,277,338	77,952	1,355,290	1,252,438	113,922	1,366,360	0.8%	1,081,284	126.4%
Mazeppa	873	354,139	249,252	603,391	424,515	366,060	790,575	31.0%	624,269	126.6%
Gem Lake	467	393,924	---	393,924	494,217	---	494,217	25.5%	388,261	127.3%
Lewiston	1,518	707,929	661,397	1,369,326	589,459	958,195	1,547,654	13.0%	1,203,879	128.6%
Annandale	3,468	1,862,409	575,968	2,438,377	2,025,980	591,257	2,617,237	7.3%	2,012,121	130.1%
Cottonwood	1,236	410,849	664,668	1,075,517	437,215	715,797	1,153,012	7.2%	873,763	132.0%
Paynesville	2,530	1,772,457	1,177,523	2,949,980	1,543,656	1,222,622	2,766,278	-6.2%	2,076,892	133.2%
Babbitt	1,445	2,520,771	251,061	2,771,832	2,775,562	223,289	2,998,851	8.2%	2,247,675	133.4%
Mantorville	1,221	828,444	240,047	1,068,491	714,619	182,449	897,068	-16.0%	669,600	134.0%
Eveleth	3,590	5,962,434	296,650	6,259,084	6,411,833	311,450	6,723,283	7.4%	5,007,936	134.3%
Rushmore	338	260,404	123,137	383,541	279,240	126,628	405,868	5.8%	301,992	134.4%
Rushford	1,769	768,684	1,244,113	2,012,797	800,923	1,230,310	2,031,233	0.9%	1,508,728	134.6%
Scanlon	987	569,577	---	569,577	572,740	---	572,740	0.6%	425,028	134.8%
Circle Pines	5,061	3,639,806	(333,570)	3,306,236	3,844,287	(157,336)	3,686,951	11.5%	2,732,523	134.9%
Fisher	427	376,834	---	376,834	336,460	---	336,460	-10.7%	248,620	135.3%
Bertha	492	377,708	163,891	541,599	330,336	195,890	526,226	-2.8%	387,976	135.6%
Red Wing	16,443	24,402,149	703,563	25,105,712	26,274,327	628,238	26,902,565	7.2%	19,637,792	137.0%
Eyota	1,978	1,008,008	385,878	1,393,886	930,555	354,021	1,284,576	-7.8%	932,949	137.7%
Buhl	966	1,293,192	102,975	1,396,167	1,233,963	112,065	1,346,028	-3.6%	975,134	138.0%
Columbus	4,067	2,450,484	2,962,155	5,412,639	2,526,071	3,173,288	5,699,359	5.3%	4,109,515	138.7%
Finlayson	305	131,949	79,862	211,811	270,839	---	270,839	27.9%	193,558	139.9%
Welcome	648	1,444,316	---	1,444,316	1,393,522	100,507	1,494,029	3.4%	1,054,369	141.7%
Wood Lake	413	273,332	137,752	411,084	294,328	153,107	447,435	8.8%	309,810	144.4%
Gibbon	768	835,845	---	835,845	975,472	18,623	994,095	18.9%	682,870	145.6%
Garvin	133	207,091	(1,250)	205,841	205,517	(7,459)	198,058	-3.8%	135,012	146.7%
Windom	4,514	3,365,229	2,525,291	5,890,520	3,688,075	2,752,411	6,440,486	9.3%	4,364,222	147.6%
Alberta	111	94,191	---	94,191	112,728	---	112,728	19.7%	76,150	148.0%
Rockville	2,593	1,563,926	36,132	1,600,058	1,462,068	33,684	1,495,752	-6.5%	1,006,597	148.6%
Kasota	687	810,866	---	810,866	670,728	---	670,728	-17.3%	450,045	149.0%
Medford	1,281	834,864	18,427	853,291	991,479	18,611	1,010,090	18.4%	677,238	149.1%
Beaver Bay	182	434,701	---	434,701	477,843	---	477,843	9.9%	318,357	150.1%
Mountain Lake	2,097	1,494,507	885,087	2,379,594	1,785,018	1,116,130	2,901,148	21.9%	1,924,568	150.7%
New London	1,403	942,504	578,324	1,520,828	827,853	712,176	1,540,029	1.3%	1,021,328	150.8%
Williams	171	192,948	162,070	355,018	142,114	168,181	310,295	-12.6%	203,764	152.3%

*Failed to meet reporting deadline.
**Reported on a GAAP basis in 2018; reported on a Cash basis in 2019.
***Reported on a Cash basis in 2018; reported on a GAAP basis in 2019.

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Greenbush	709	453,116	258,059	711,175	545,361	306,563	851,924	19.8%	556,308	153.1%
Plato	300	310,921	75,942	386,863	355,719	85,941	441,660	14.2%	285,701	154.6%
Saint Hilaire	266	410,989	---	410,989	328,878	---	328,878	-20.0%	209,721	156.8%
Cologne	1,929	1,895,572	---	1,895,572	1,905,277	---	1,905,277	0.5%	1,212,175	157.2%
Bethel	514	532,430	---	532,430	534,379	---	534,379	0.4%	339,856	157.2%
Racine	448	215,704	---	215,704	232,053	---	232,053	7.6%	146,017	158.9%
Ogilvie	359	359,576	---	359,576	363,533	---	363,533	1.1%	228,611	159.0%
Halstad	576	591,216	---	591,216	681,721	(130,966)	550,755	-6.8%	346,312	159.0%
Kellogg	448	362,735	120,637	483,372	375,045	131,332	506,377	4.8%	315,926	160.3%
Stacy	1,527	976,615	111,098	1,087,713	1,099,119	126,172	1,225,291	12.6%	760,678	161.1%
Willmar	20,226	12,857,239	11,975,909	24,833,148	12,112,532	13,644,482	25,757,014	3.7%	15,979,751	161.2%
Jeffers	343	234,132	108,480	342,612	286,262	98,532	384,794	12.3%	238,088	161.6%
Wykoff	439	378,613	92,361	470,974	373,179	88,214	461,393	-2.0%	284,733	162.0%
Mahtomedi	8,021	6,147,282	1,039,462	7,186,744	5,350,467	1,075,067	6,425,534	-10.6%	3,933,842	163.3%
Granada	270	322,045	78,974	401,019	234,321	79,684	314,005	-21.7%	192,154	163.4%
Saint Clair	828	157,793	209,250	367,043	376,292	323,121	699,413	90.6%	425,417	164.4%
Rushford Village	849	358,713	209,830	568,543	391,951	216,527	608,478	7.0%	369,731	164.6%
Darfur	99	164,321	---	164,321	209,534	---	209,534	27.5%	126,502	165.6%
Adrian	1,258	996,760	364,877	1,361,637	1,019,895	517,168	1,537,063	12.9%	918,984	167.3%
Cosmos	453	690,335	11,437	701,772	741,393	10,906	752,299	7.2%	448,532	167.7%
Morgan	862	1,519,286	76,700	1,595,986	1,478,411	66,587	1,544,998	-3.2%	917,351	168.4%
Hilltop	794	1,079,558	---	1,079,558	1,468,059	---	1,468,059	36.0%	866,119	169.5%
Edgerton	1,132	837,172	524,403	1,361,575	1,007,718	536,855	1,544,573	13.4%	904,218	170.8%
Lake Crystal	2,551	3,193,136	182,572	3,375,708	3,456,689	129,999	3,586,688	6.2%	2,099,513	170.8%
Battle Lake	935	1,211,184	220,305	1,431,489	1,198,724	318,955	1,517,679	6.0%	887,517	171.0%
Callaway	229	168,470	403,622	572,092	147,519	481,083	628,602	9.9%	366,692	171.4%
Newfolden	376	459,519	62,476	521,995	388,476	45,307	433,783	-16.9%	252,288	171.9%
Barrett	411	552,357	---	552,357	572,276	---	572,276	3.6%	332,499	172.1%
Fountain	414	251,702	151,069	402,771	253,053	162,311	415,364	3.1%	239,055	173.8%
Jackson	3,386	5,586,599	(36,647)	5,549,952	5,608,267	---	5,608,267	1.1%	3,212,796	174.6%
Lismore	228	244,357	130,050	374,407	265,647	76,125	341,772	-8.7%	195,445	174.9%
Maple Lake	2,161	1,759,588	1,180,361	2,939,949	1,973,185	748,988	2,722,173	-7.4%	1,536,818	177.1%
Atwater	1,131	1,458,707	---	1,458,707	1,218,202	---	1,218,202	-16.5%	687,210	177.3%
Eagle Lake	3,158	3,027,442	---	3,027,442	2,956,582	---	2,956,582	-2.3%	1,657,353	178.4%
Good Thunder	522	760,832	173,098	933,930	868,640	176,904	1,045,544	12.0%	569,893	183.5%
Crookston	8,019	4,402,460	9,349,942	13,752,402	4,588,030	10,667,568	15,255,598	10.9%	8,223,356	185.5%
Madison Lake	1,216	1,026,317	756,402	1,782,719	1,054,996	858,824	1,913,820	7.4%	1,021,463	187.4%
Ormsby	127	162,034	---	162,034	165,899	---	165,899	2.4%	86,903	190.9%
Bigelow	232	209,090	71,611	280,701	191,587	56,996	248,583	-11.4%	128,886	192.9%
Clara City	1,304	1,635,336	582,467	2,217,803	1,786,389	628,660	2,415,049	8.9%	1,234,469	195.6%
Freeport	691	629,615	357,060	986,675	618,602	354,110	972,712	-1.4%	484,173	200.9%
Rockford	4,419	1,425,834	4,234,856	5,660,690	1,209,449	3,167,424	4,376,873	-22.7%	2,161,500	202.5%
Pelican Rapids	2,561	3,423,679	126,346	3,550,025	3,571,129	139,140	3,710,269	4.5%	1,806,710	205.4%
Morton	368	897,192	---	897,192	806,358	---	806,358	-10.1%	390,555	206.5%

*Failed to meet reporting deadline.
**Reported on a GAAP basis in 2018; reported on a Cash basis in 2019.
***Reported on a Cash basis in 2018; reported on a GAAP basis in 2019.

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Trimont	708	649,966	392,980	1,042,946	834,041	569,945	1,403,986	34.6%	671,224	209.2%
Grand Meadow	1,214	568,528	791,921	1,360,449	1,769,196	307,696	2,076,892	52.7%	984,259	211.0%
Worthington	13,522	6,283,126	15,851,888	22,135,014	8,821,403	12,935,257	21,756,660	-1.7%	10,287,122	211.5%
Belview	360	437,980	39,846	477,826	505,411	41,397	546,808	14.4%	257,802	212.1%
Avon	1,650	2,325,806	477,680	2,803,486	2,560,188	320,361	2,880,549	2.7%	1,349,056	213.5%
Grove City	619	849,344	---	849,344	940,636	(3,001)	937,635	10.4%	431,060	217.5%
Ulen	551	688,089	---	688,089	672,830	---	672,830	-2.2%	309,107	217.7%
Bayport	3,808	5,736,563	1,734,660	7,471,223	4,980,999	1,908,739	6,889,738	-7.8%	3,158,375	218.1%
Spring Valley	2,496	1,238,224	586,009	1,824,233	1,540,479	1,445,868	2,986,347	63.7%	1,365,354	218.7%
Richmond	1,496	1,705,133	84,948	1,790,081	1,765,491	100,383	1,865,874	4.2%	848,602	219.9%
Wabasso	691	705,603	661,262	1,366,865	689,675	868,448	1,558,123	14.0%	708,587	219.9%
Brooten	748	713,022	42,935	755,957	978,292	44,685	1,022,977	35.3%	462,721	221.1%
Bluffton	215	260,229	---	260,229	269,099	10,119	279,218	7.3%	125,855	221.9%
Hills	662	408,185	561,302	969,487	443,729	272,672	716,401	-26.1%	322,429	222.2%
Verndale	577	775,545	123,677	899,222	837,741	120,546	958,287	6.6%	429,397	223.2%
Grand Marais	1,428	4,614,522	273,743	4,888,265	4,752,240	270,803	5,023,043	2.8%	2,249,298	223.3%
Dunnell	162	289,225	67,026	356,251	296,127	68,756	364,883	2.4%	162,360	224.7%
Villard	255	378,694	(17,524)	361,170	423,036	27,107	450,143	24.6%	200,139	224.9%
Butterfield	566	437,595	176,896	614,491	433,191	172,520	605,711	-1.4%	268,087	225.9%
Wilmont	339	312,100	136,215	448,315	355,652	161,391	517,043	15.3%	228,722	226.1%
Minnesota City	188	182,508	---	182,508	175,787	---	175,787	-3.7%	77,201	227.7%
Sandstone	2,657	1,396,525	(14,396)	1,382,129	2,037,654	1,567,561	3,605,215	160.8%	1,581,495	228.0%
Ruthton	212	371,640	56,941	428,581	375,956	57,750	433,706	1.2%	188,070	230.6%
Milan	349	595,911	94,324	690,235	546,122	114,966	661,088	-4.2%	280,259	235.9%
Prinsburg	503	892,951	---	892,951	995,458	---	995,458	11.5%	421,820	236.0%
Sturgeon Lake	431	342,291	---	342,291	466,759	---	466,759	36.4%	194,579	239.9%
Chisholm	4,925	11,285,061	---	11,285,061	11,566,241	---	11,566,241	2.5%	4,731,565	244.4%
Jasper	595	1,186,200	303,133	1,489,333	1,140,085	278,954	1,419,039	-4.7%	580,274	244.5%
Lakefield	1,697	1,703,155	526,679	2,229,834	1,757,197	755,892	2,513,089	12.7%	1,006,837	249.6%
Browerville	784	1,022,099	200,771	1,222,870	1,081,188	213,121	1,294,309	5.8%	516,949	250.4%
Foley	2,747	2,735,876	1,034,324	3,770,200	2,769,445	1,287,659	4,057,104	7.6%	1,616,685	251.0%
Badger	358	525,539	(1,112)	524,427	564,112	7,086	571,198	8.9%	227,431	251.2%
Pillager	492	742,707	118,971	861,678	883,753	102,183	985,936	14.4%	392,295	251.3%
Heron Lake	667	789,363	333,350	1,122,713	903,637	382,785	1,286,422	14.6%	511,225	251.6%
Montrose	3,320	1,135,326	1,289,218	2,424,544	1,243,491	1,515,938	2,759,429	13.8%	1,085,971	254.1%
Askov	348	606,627	---	606,627	651,856	---	651,856	7.5%	254,947	255.7%
Easton	188	815,432	---	815,432	496,010	---	496,010	-39.2%	192,977	257.0%
Stewart	540	1,250,487	34,705	1,285,192	1,285,036	21,268	1,306,304	1.6%	504,128	259.1%
Northrop	208	555,358	---	555,358	502,718	---	502,718	-9.5%	191,105	263.1%
Cook	545	2,013,226	661,912	2,675,138	1,928,152	734,057	2,662,209	-0.5%	1,006,112	264.6%
Truman	1,055	2,152,661	316,091	2,468,752	2,112,816	358,205	2,471,021	0.1%	922,726	267.8%
Winger	211	335,310	---	335,310	405,779	---	405,779	21.0%	150,415	269.8%
Vernon Center	320	785,501	---	785,501	881,171	---	881,171	12.2%	314,357	280.3%
Walnut Grove	816	1,285,320	336,291	1,621,611	1,138,676	403,828	1,542,504	-4.9%	545,770	282.6%

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***Reported on a Cash basis in 2018; reported on a GAAP basis in 2019.

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

		December 31, 2018			December 31, 2019					
Name of City	Population	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	2018/2019 Percent Change	2019 Total Current Expenditures	2019 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Waubun	407	449,902	---	449,902	647,413	---	647,413	43.9%	223,796	289.3%
Darwin	353	253,411	21,378	274,789	288,410	22,792	311,202	13.3%	106,679	291.7%
Danvers	95	301,466	---	301,466	334,726	---	334,726	11.0%	113,866	294.0%
Plummer	300	610,900	55,356	666,256	597,948	30,179	628,127	-5.7%	211,763	296.6%
Chokio	394	554,612	82,520	637,132	515,802	81,754	597,556	-6.2%	197,873	302.0%
Mahnomen	1,225	2,501,934	---	2,501,934	2,909,966	---	2,909,966	16.3%	961,810	302.6%
Crosslake	2,357	7,967,233	---	7,967,233	8,299,300	---	8,299,300	4.2%	2,645,119	313.8%
Clarissa	661	865,288	280,032	1,145,320	985,395	305,829	1,291,224	12.7%	408,113	316.4%
Pennock	516	631,965	68,245	700,210	588,539	75,939	664,478	-5.1%	208,918	318.1%
Dover	768	656,913	232,786	889,699	725,511	353,277	1,078,788	21.3%	338,750	318.5%
Spicer	1,225	1,033,679	1,585,458	2,619,137	1,702,420	1,643,479	3,345,899	27.7%	1,029,963	324.9%
Underwood	359	503,016	66,296	569,312	553,860	38,940	592,800	4.1%	178,407	332.3%
Revere	92	148,692	---	148,692	200,206	---	200,206	34.6%	57,985	345.3%
Chandler	252	228,376	377,135	605,511	267,541	388,041	655,582	8.3%	187,688	349.3%
Dovray	55	136,562	54,725	191,287	135,186	66,665	201,851	5.5%	57,314	352.2%
Alpha	109	249,064	73,724	322,788	261,802	90,174	351,976	9.0%	99,582	353.5%
Bricelyn	343	1,176,789	---	1,176,789	1,140,794	---	1,140,794	-3.1%	317,238	359.6%
Courtland	664	539,003	33,244	572,247	681,712	32,176	713,888	24.8%	197,559	361.4%
Delavan	164	638,080	---	638,080	748,649	---	748,649	17.3%	169,182	442.5%
Ottertail	643	1,367,591	32,883	1,400,474	1,529,495	29,650	1,559,145	11.3%	350,894	444.3%
Harris	1,163	1,798,223	3,681	1,801,904	1,937,393	3,681	1,941,074	7.7%	371,508	522.5%
Kandiyohi	477	623,413	---	623,413	1,529,681	---	1,529,681	145.4%	292,164	523.6%
Stockton	722	630,669	366,810	997,479	719,213	395,661	1,114,874	11.8%	210,384	529.9%
Hancock	766	1,269,341	119,388	1,388,729	1,476,908	152,487	1,629,395	17.3%	273,484	595.8%
Benson	3,158	1,462,615	21,067,608	22,530,223	1,387,487	22,355,377	23,742,864	5.4%	3,641,121	652.1%
Lowry*	311	169,830	37,856	207,686	---	---	---	---	---	---
Total	**4,587,957**	**$1,573,496,708**	**$546,315,788**	**$2,119,812,496**	**$1,667,077,866**	**$560,693,026**	**$2,227,770,892**	**5.1%**	**$4,245,396,127**	**52.5%**

*Failed to meet reporting deadline.
**Reported on a GAAP basis in 2018; reported on a Cash basis in 2019.
***Reported on a Cash basis in 2018; reported on a GAAP basis in 2019.

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ANALYSIS OF ENTERPRISE FUNDS

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Ada														
Light	1,847,080	1,164,130	682,950	---	---	682,950	---	---	---	506,000	---	---	---	---
Liquor	501,179	547,025	(45,846)	---	---	(45,846)	---	---	---	---	69,918	---	---	---
Water and Sewer [3]	742,156	468,590	273,566	47,509	81,585	239,490	---	---	---	10,200	---	---	81,585	498,000
Total	**3,090,415**	**2,179,745**	**910,670**	**47,509**	**81,585**	**876,594**	**---**	**---**	**---**	**516,200**	**69,918**	**---**	**81,585**	**498,000**
Adams														
Nursing Home [14]	4,034,249	3,970,968	63,281	4,862	43,961	24,182	---	---	---	---	50,842	---	35,080	55,000
Sewer	94,617	175,881	(81,264)	---	---	(81,264)	---	---	---	(35,897)	---	---	---	---
Water	111,599	125,892	(14,293)	204	---	(14,089)	---	---	---	5,000	---	---	---	---
Total	**4,240,465**	**4,272,741**	**(32,276)**	**5,066**	**43,961**	**(71,171)**	**---**	**---**	**---**	**(30,897)**	**50,842**	**---**	**35,080**	**55,000**
Adrian														
Adrian Country Living Cottages	965,247	908,951	56,296	17,352	148,772	(75,124)	---	---	---	3,780	---	1,575,000	148,772	1,617,805
Ambulance	117,588	135,760	(18,172)	14,386	---	(3,786)	---	---	1,700	(8,470)	---	---	---	---
Electric	1,619,121	1,482,535	136,586	137,225	---	273,811	---	18,806	---	30,295	62,708	---	---	---
Refuse	127,544	125,719	1,825	354	---	2,179	---	---	---	---	---	---	---	---
Sewer	136,165	93,531	42,634	6,853	---	49,487	---	---	---	4,251	---	---	---	---
Water	263,214	254,270	8,944	8,165	---	17,109	---	---	4,070	49,510	194,789	---	---	---
Total	**3,228,879**	**3,000,766**	**228,113**	**184,335**	**148,772**	**263,676**	**---**	**18,806**	**5,770**	**79,366**	**257,497**	**1,575,000**	**148,772**	**1,617,805**
Afton														
Sewer	40,700	597,534	(556,834)	15,953	---	(540,881)	15,000	---	---	---	---	---	---	---
Total	**40,700**	**597,534**	**(556,834)**	**15,953**	**---**	**(540,881)**	**15,000**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Aitkin														
Electric [29]	4,223,269	3,834,916	388,353	57,696	158,780	287,269	---	---	927	---	5,102	---	---	2,553
Liquor	1,251,985	1,149,268	102,717	24,815	---	127,532	---	---	1,489	75,000	---	---	---	---
Sewer [29]	543,595	358,957	184,638	---	191,334	(6,696)	---	---	---	---	20,313	---	---	---
Water [29]	325,598	226,111	99,487	---	74,562	24,925	---	---	---	---	469,727	---	---	---
Total	**6,344,447**	**5,569,252**	**775,195**	**82,511**	**424,676**	**433,030**	**---**	**---**	**2,416**	**75,000**	**495,142**	**---**	**---**	**2,553**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Akeley														
Liquor	501,416	478,902	22,514	618	---	23,132	---	---	---	5,000	---	---	---	---
Park	122,544	89,655	32,889	22	---	32,911	---	---	---	45,000	3,150	---	---	---
Sewer	92,810	59,609	33,201	4,186	---	37,387	---	---	---	---	22,796	---	---	---
Water	121,529	128,325	(6,796)	11,115	21,000	(16,681)	---	---	---	---	---	---	21,000	40,000
Total	**838,299**	**756,491**	**81,808**	**15,941**	**21,000**	**76,749**	**---**	**---**	**---**	**50,000**	**25,946**	**---**	**21,000**	**40,000**
Albany														
Golf Course	423,377	516,012	(92,635)	14,922	633	(78,346)	---	---	---	---	---	---	---	---
Sewer	458,738	481,323	(22,585)	57,558	9,560	25,413	---	---	---	72,427	---	---	9,560	83,000
Water	630,839	449,211	181,628	25,519	36,516	170,631	---	---	---	66,429	1,083	---	36,516	266,000
Total	**1,512,954**	**1,446,546**	**66,408**	**97,999**	**46,709**	**117,698**	**---**	**---**	**---**	**138,856**	**1,083**	**---**	**46,076**	**349,000**
Albert Lea														
Housing and Redevelopment Authority [12] [29]	586,752	1,752,871	(1,166,119)	1,078,882	184	(87,421)	---	983,794	116,987	---	38,696	---	184	1,940
Port Authoirty - Real Estate [29]	819,474	877,183	(57,709)	144,779	179,724	(92,654)	---	---	8,500	---	174,973	75,535	179,724	159,027
Sewer	4,450,023	4,095,018	355,005	456,576	4,337	807,244	---	1,211,906	---	1,237,683	3,143,838	899,066	4,337	20,297
Solid Waste Management	160,506	138,353	22,153	5,027	---	27,180	---	---	---	66,200	---	---	---	---
Water	3,321,001	1,703,779	1,617,222	90,737	32,631	1,675,328	---	620,909	---	941,635	2,048,409	344,284	32,631	223,767
Total	**9,337,756**	**8,567,204**	**770,552**	**1,776,001**	**216,876**	**2,329,677**	**---**	**2,816,609**	**125,487**	**2,245,518**	**5,405,916**	**1,318,885**	**216,876**	**405,031**
Alberta														
Sewer	10,361	33,773	(23,412)	1,299	---	(22,113)	1,299	---	---	---	---	---	---	---
Water	31,016	43,542	(12,526)	1,306	7,565	(18,785)	1,299	---	---	(15,279)	---	---	7,565	12,000
Total	**41,377**	**77,315**	**(35,938)**	**2,605**	**7,565**	**(40,898)**	**2,598**	**---**	**---**	**(15,279)**	**---**	**---**	**7,565**	**12,000**
Albertville														
Recycling	105,028	118,359	(13,331)	15,585	---	2,254	---	---	---	---	---	---	---	---
Sewer	865,037	908,148	(43,111)	244,776	194,771	6,894	---	---	---	---	5,320,392	5,729,278	70,388	270,900
Storm Water	209,020	247,508	(38,488)	49,651	5,119	6,044	---	---	---	---	---	---	5,119	75,000
Water	335,066	448,861	(113,795)	73,570	2,385	(42,610)	---	---	---	---	5,232	---	2,385	9,100

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**1,514,151**	**1,722,876**	**(208,725)**	**383,582**	**202,275**	**(27,418)**	**---**	**---**	**---**	**---**	**5,325,624**	**5,729,278**	**77,892**	**355,000**
Alden														
Garbage [0]	52,413	50,994	1,419	895	---	2,314	---	---	---	---	---	---	---	---
Sewer [0]	63,918	48,757	15,161	9,321	1,670	22,812	---	---	---	---	23,118	---	1,670	---
Water	148,601	60,974	87,627	1,627	7,436	81,818	---	---	---	---	867,905	852,211	7,436	43,353
Total	**264,932**	**160,725**	**104,207**	**11,843**	**9,106**	**106,944**	**---**	**---**	**---**	**---**	**891,023**	**852,211**	**9,106**	**43,353**
Alexandria														
Electric [29]	26,038,116	22,408,298	3,629,818	411,669	1,207,596	2,833,891	---	---	---	---	3,358,259	3,074,657	221,253	580,000
Fiber Optics [29]	447,314	340,849	106,465	35,811	---	142,276	---	---	---	---	53,974	---	---	---
Liquor	6,257,906	5,806,877	451,029	1,825	8,252	444,602	---	---	724	225,000	29,812	---	---	---
Water [29]	2,268,973	2,207,403	61,570	99,156	62,959	97,767	---	---	---	---	264,695	---	62,959	242,000
Total	**35,012,309**	**30,763,427**	**4,248,882**	**548,461**	**1,278,807**	**3,518,536**	**---**	**---**	**724**	**225,000**	**3,706,740**	**3,074,657**	**284,212**	**822,000**
Alpha														
Electric	135,176	115,777	19,399	6,872	---	26,271	---	---	---	---	---	---	---	---
Water and Sewer [3]	33,587	65,498	(31,911)	---	---	(31,911)	---	---	---	---	---	---	---	---
Total	**168,763**	**181,275**	**(12,512)**	**6,872**	**---**	**(5,640)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Altura														
Liquor Store Building Lease	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	84,311	64,602	19,709	1,810	---	21,519	---	---	---	---	---	---	---	---
Water [0]	66,542	38,772	27,770	1,540	---	29,310	---	---	---	---	---	---	---	---
Total	**150,853**	**103,374**	**47,479**	**3,350**	**---**	**50,829**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Alvarado														
Electric	486,495	385,888	100,607	54	---	100,661	---	---	---	---	---	---	---	---
Refuse	33,968	20,896	13,072	142	---	13,214	---	---	---	---	---	---	---	---
Sewer	59,018	35,576	23,442	240	464	23,218	---	---	---	---	---	---	464	37,023
Water	119,756	95,721	24,035	---	4,590	19,445	---	---	---	---	---	---	4,590	9,000
Total	**699,237**	**538,081**	**161,156**	**436**	**5,054**	**156,538**	**---**	**---**	**---**	**---**	**---**	**---**	**5,054**	**46,023**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Amboy														
Refuse Collection	42,809	40,495	2,314	285	---	2,599	---	---	---	---	---	---	---	---
Sewer Utility	134,521	216,824	(82,303)	10,529	---	(71,774)	---	---	---	---	---	---	---	---
Water Utility	90,204	130,825	(40,621)	12,451	---	(28,170)	---	---	17,017	(29,300)	---	---	---	---
Total	**267,534**	**388,144**	**(120,610)**	**23,265**	**---**	**(97,345)**	**---**	**---**	**17,017**	**(29,300)**	**---**	**---**	**---**	**---**
Andover														
Sewer	2,329,462	2,294,616	34,846	102,909	---	137,755	---	---	---	631,641	119,673	---	---	---
Storm Sewer	564,154	734,334	(170,180)	14,502	---	(155,678)	---	---	---	108,588	2,130	---	---	---
Water	2,756,944	2,228,247	528,697	134,763	57,352	606,108	---	---	---	494,800	64,526	---	57,352	705,000
Total	**5,650,560**	**5,257,197**	**393,363**	**252,174**	**57,352**	**588,185**	**---**	**---**	**---**	**1,235,029**	**186,329**	**---**	**57,352**	**705,000**
Annandale														
Refuse and Recycling	195,667	205,809	(10,142)	41,332	---	31,190	---	---	---	---	---	---	---	---
Sewer	998,760	1,198,011	(199,251)	1,271,493	194,524	877,718	---	---	---	93,000	28,088	---	194,524	941,000
Storm Utility	45,775	89,173	(43,398)	3,011	---	(40,387)	---	---	---	42,000	---	---	---	---
Water	515,191	435,814	79,377	221,011	36,066	264,322	---	---	---	(90,000)	2,629	---	36,066	232,000
Total	**1,755,393**	**1,928,807**	**(173,414)**	**1,536,847**	**230,590**	**1,132,843**	**---**	**---**	**---**	**45,000**	**30,717**	**---**	**230,590**	**1,173,000**
Anoka														
Electric	29,084,623	27,805,766	1,278,857	716,279	18,430	1,976,706	---	---	---	658,700	1,429,528	---	---	---
Golf	959,146	1,103,760	(144,614)	(4,720)	---	(149,334)	---	---	---	---	288,862	---	---	---
Liquor	4,263,089	4,102,434	160,655	33,519	---	194,174	---	---	---	303,500	---	---	---	---
Recycling	286,459	359,142	(72,683)	60,409	---	(12,274)	---	---	---	---	---	---	---	---
Refuse	36	---	36	308	---	344	---	---	---	---	---	---	---	---
Sewer	2,497,328	2,400,634	96,694	38,874	---	135,568	---	---	---	30,000	427,595	---	---	---
Storm Drainage	674,280	244,402	429,878	18,647	36,423	412,102	---	---	---	---	1,339,115	---	36,423	85,000
Water	1,658,795	1,399,048	259,747	244,076	---	503,823	---	---	---	40,000	1,000,240	---	---	---
Total	**39,423,756**	**37,415,186**	**2,008,570**	**1,107,392**	**54,853**	**3,061,109**	**---**	**---**	**---**	**1,032,200**	**4,485,340**	**---**	**36,423**	**85,000**
Apple Valley														
Cemetery	209,228	140,545	68,683	17,464	---	86,147	---	---	---	---	383,564	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Golf	898,126	1,195,384	(297,258)	4,547	23,943	(316,654)	---	---	---	---	71,056	123,041	23,943	113,665
Liquor	9,886,580	8,626,941	1,259,639	75,261	---	1,334,900	---	---	---	660,000	33,231	---	---	---
Sport Arena	745,910	754,401	(8,491)	125,359	---	116,868	121,000	---	---	---	2,389,327	---	---	---
Storm Drainage	2,113,725	2,180,725	(67,000)	87,904	34,327	(13,423)	---	---	---	---	2,299,605	---	26,306	175,000
Street Light Utility	555,175	543,694	11,481	6,483	---	17,964	---	---	---	---	---	---	---	---
Water and Sewer [3]	10,577,669	9,501,118	1,076,551	414,748	246,021	1,245,278	---	---	---	719,520	5,649,621	3,620,059	246,021	395,000
Total	**24,986,413**	**22,942,808**	**2,043,605**	**731,766**	**304,291**	**2,471,080**	**121,000**	**---**	**---**	**1,379,520**	**10,826,404**	**3,743,100**	**296,270**	**683,665**
Appleton														
Appleton Area Health Services [14][29]	14,108,884	13,754,294	354,590	224,433	165,080	413,943	---	---	---	---	275,693	75,933	165,080	50,150
Garbage	90,119	113,061	(22,942)	26	---	(22,916)	---	---	---	---	---	---	---	---
Liquor	574,705	555,592	19,113	---	68	19,045	---	---	---	---	---	---	---	---
Sewer	326,061	593,220	(267,159)	39,824	9,843	(237,178)	36,160	---	---	---	223,989	---	9,843	107,000
Water	129,969	184,685	(54,716)	36,318	4,263	(22,661)	36,160	---	---	---	3,532	---	4,263	30,000
Total	**15,229,738**	**15,200,852**	**28,886**	**300,601**	**179,254**	**150,233**	**72,320**	**---**	**---**	**---**	**503,214**	**75,933**	**179,186**	**187,150**
Arco														
Sewer	15,391	18,584	(3,193)	104	---	(3,089)	---	---	---	---	---	---	---	---
Water and Garbage [2]	15,426	14,737	689	112	---	801	---	---	---	---	---	---	---	---
Total	**30,817**	**33,321**	**(2,504)**	**216**	**---**	**(2,288)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Arden Hills														
Recycling	140,149	172,232	(32,083)	26,846	---	(5,237)	---	---	---	---	---	---	---	---
Sewer	1,892,740	1,623,088	269,652	11,103	40,410	240,345	---	---	---	126,000	100,544	---	10,192	---
Surface Water Management	850,971	513,209	337,762	7,458	---	345,220	---	---	---	74,000	333,308	---	---	---
Water	2,286,542	2,230,267	56,275	33,025	65,553	23,747	---	---	---	100,000	127,973	---	65,553	---
Total	**5,170,402**	**4,538,796**	**631,606**	**78,432**	**105,963**	**604,075**	**---**	**---**	**---**	**300,000**	**561,825**	**---**	**75,745**	**---**
Argyle														
Gas	559,028	317,571	241,457	---	---	241,457	---	---	---	59,000	6,097	---	---	---
Refuse	83,642	89,397	(5,755)	---	---	(5,755)	---	---	---	(7,000)	6,097	---	---	---
Wastewater	80,793	134,661	(53,868)	---	---	(53,868)	---	---	---	(42,000)	6,097	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	140,745	116,796	23,949	---	386	23,563	---	---	---	---	6,097	---	386	15,000
Total	**864,208**	**658,425**	**205,783**	**---**	**386**	**205,397**	**---**	**---**	**---**	**10,000**	**24,388**	**---**	**386**	**15,000**
Arlington														
Electric	1,813,563	1,890,761	(77,198)	22,667	20,060	(74,591)	---	---	400	---	115,093	---	20,060	40,000
Sewer	670,291	458,247	212,044	20,004	50,227	181,821	---	---	---	16,338	282,118	294,307	46,122	267,441
Storm Water Drainage	92,209	44,135	48,074	914	38,303	10,685	---	13,372	---	---	752,472	905,107	25,679	46,808
Water	405,471	308,032	97,439	54,996	24,520	127,915	---	---	---	---	260,827	309,796	20,199	47,081
Total	**2,981,534**	**2,701,175**	**280,359**	**98,581**	**133,110**	**245,830**	**---**	**13,372**	**400**	**16,338**	**1,410,510**	**1,509,210**	**112,060**	**401,330**
Ashby														
Garbage [0]	75,506	79,886	(4,380)	143	---	(4,237)	---	---	---	---	---	---	---	---
Sewer	156,980	180,116	(23,136)	18,927	23,725	(27,934)	---	---	---	---	---	---	23,725	17,000
Storm Sewer [0]	11,106	2,996	8,110	12	---	8,122	---	---	---	---	---	---	---	---
Water [0]	180,590	113,142	67,448	2,478	24,413	45,513	---	---	---	---	6,568	---	24,413	53,000
Total	**424,182**	**376,140**	**48,042**	**21,560**	**48,138**	**21,464**	**---**	**---**	**---**	**---**	**6,568**	**---**	**48,138**	**70,000**
Askov														
Sewer	76,802	103,466	(26,664)	2,834	21,295	(45,125)	---	---	---	42,825	---	---	21,211	6,000
Water	83,936	146,598	(62,662)	9,580	5,916	(58,998)	---	---	---	(47,778)	---	250,950	5,832	26,000
Total	**160,738**	**250,064**	**(89,326)**	**12,414**	**27,211**	**(104,123)**	**---**	**---**	**---**	**(4,953)**	**---**	**250,950**	**27,043**	**32,000**
Atwater														
Economic Development Authority [29]	6,312	7,641	(1,329)	35	---	(1,294)	---	---	---	---	---	---	---	---
Sewer	83,648	80,268	3,380	55,781	15,151	44,010	43,438	---	---	98,000	---	---	15,151	73,744
Water	157,049	116,239	40,810	48,032	18,914	69,928	34,475	---	---	155,000	---	---	18,914	88,796
Total	**247,009**	**204,148**	**42,861**	**103,848**	**34,065**	**112,644**	**77,913**	**---**	**---**	**253,000**	**---**	**---**	**34,065**	**162,540**
Audubon														
Sewer	171,258	105,253	66,005	2,743	25,148	43,600	---	---	---	5,000	---	---	25,148	40,000
Water	172,483	125,571	46,912	1,896	18,490	30,318	---	---	---	8,500	---	---	18,490	63,000

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**343,741**	**230,824**	**112,917**	**4,639**	**43,638**	**73,918**	**---**	**---**	**---**	**13,500**	**---**	**---**	**43,638**	**103,000**
Aurora														
Cina Center	---	---	---	37,175	---	37,175	---	---	---	---	---	---	---	---
Sanitation	250,723	258,887	(8,164)	507	---	(7,657)	---	---	39	---	---	---	---	---
Wastewater	594,409	727,418	(133,009)	10,462	30,711	(153,258)	---	---	109	106,876	---	---	30,711	159,700
Water	258,835	318,836	(60,001)	986	23,735	(82,750)	---	---	109	(36,080)	---	---	23,735	30,300
Total	**1,103,967**	**1,305,141**	**(201,174)**	**49,130**	**54,446**	**(206,490)**	**---**	**---**	**257**	**70,796**	**---**	**---**	**54,446**	**190,000**
Austin														
Central Office Cost Care [14][29]	387,716	367,004	20,712	223,469	---	244,181	165,270	---	---	---	---	---	---	---
Courtyard/Chauncey [14][29]	1,684,905	1,009,049	675,856	61,815	249,249	488,422	---	---	---	---	39,974	4,733,000	195,308	5,465,000
Electric	36,109,901	34,235,829	1,874,072	385,434	235,748	2,023,758	---	---	---	---	1,736,011	---	235,748	317,400
Gas	16,335,418	15,120,305	1,215,113	310,023	191,224	1,333,912	---	---	---	---	662,524	---	191,224	255,300
Pickett Place [14][29]	449,011	829,485	(380,474)	113,127	---	(267,347)	---	96,262	---	---	---	---	---	---
Port Authority Component Unit [29]	93,496	889,850	(796,354)	541,824	10,189	(264,719)	40,286	---	---	---	23,308	---	---	---
Scattered Sites [14][29]	183,598	437,249	(253,651)	267,551	---	13,900	---	57,801	---	---	313,112	138,466	---	---
Section 8 Voucher Program [14][29]	3,515	682,571	(679,056)	681,741	---	2,685	---	681,741	---	---	---	---	---	---
Sewer	6,363,173	5,496,201	866,972	275,302	63,114	1,079,160	---	---	---	---	1,006,983	---	63,114	455,000
Storm Water Utility District	690,330	411,032	279,298	27,929	---	307,227	---	---	---	---	641,582	---	---	---
Transitional Housing and CHIP Programs [14][29]	23,034	10,907	12,127	5,245	---	17,372	---	---	---	---	---	---	---	---
Twin Towers [14][29]	804,233	1,377,414	(573,181)	330,442	---	(242,739)	---	296,118	---	---	---	---	---	---
Waste Transfer Station	52,346	50,584	1,762	10,240	---	12,002	---	---	---	---	---	---	---	---
Water	5,059,238	4,016,874	1,042,364	142,443	153,920	1,030,887	---	---	---	---	1,573,543	---	153,920	482,300
Total	**68,239,914**	**64,934,354**	**3,305,560**	**3,376,585**	**903,444**	**5,778,701**	**205,556**	**1,131,922**	**---**	**---**	**5,997,037**	**4,871,466**	**839,314**	**6,975,000**
Avoca														
A and I Fund	92,737	91,563	1,174	158	---	1,332	---	---	---	---	---	---	---	---
Liquor	224,007	218,618	5,389	12,485	3,351	14,523	---	---	---	23,889	2,639	---	---	---
Water and Sewer [3]	30,548	72,572	(42,024)	26,287	18,725	(34,462)	---	---	---	(40,000)	34,117	---	16,031	7,800
Total	**347,292**	**382,753**	**(35,461)**	**38,930**	**22,076**	**(18,607)**	**---**	**---**	**---**	**(16,111)**	**36,756**	**---**	**16,031**	**7,800**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Avon														
Sewer	343,951	591,802	(247,851)	278,546	65,404	(34,709)	70,833	---	---	---	11,764	---	65,404	386,246
Water	234,722	196,245	38,477	94,438	31,396	101,519	25,225	---	---	40,900	---	---	31,273	68,851
Total	**578,673**	**788,047**	**(209,374)**	**372,984**	**96,800**	**66,810**	**96,058**	**---**	**---**	**40,900**	**11,764**	**---**	**96,677**	**455,097**
Babbitt														
Public Utility [3]	690,705	595,054	95,651	5,916	11,000	90,567	---	---	---	1,500	235,439	110,436	11,000	81,000
Sanitation	99,349	99,284	65	---	---	65	---	---	---	---	---	---	---	---
Total	**790,054**	**694,338**	**95,716**	**5,916**	**11,000**	**90,632**	**---**	**---**	**---**	**1,500**	**235,439**	**110,436**	**11,000**	**81,000**
Backus														
Sewer	86,092	128,256	(42,164)	3,604	14,877	(53,437)	---	---	---	---	---	---	14,877	12,000
Water	65,562	53,485	12,077	2,330	1,704	12,703	---	---	---	---	---	---	1,704	9,000
Total	**151,654**	**181,741**	**(30,087)**	**5,934**	**16,581**	**(40,734)**	**---**	**---**	**---**	**---**	**---**	**---**	**16,581**	**21,000**
Badger														
Refuse	48,003	44,552	3,451	---	---	3,451	---	---	---	---	---	---	---	---
Sewer	59,696	47,715	11,981	280	1,051	11,210	---	---	---	---	---	---	1,051	3,250
Water	106,651	59,088	47,563	4,025	3,207	48,381	---	---	---	---	16,500	---	3,207	9,750
Total	**214,350**	**151,355**	**62,995**	**4,305**	**4,258**	**63,042**	**---**	**---**	**---**	**---**	**16,500**	**---**	**4,258**	**13,000**
Bagley														
Liquor	1,517,829	1,438,302	79,527	924	28,323	52,128	---	---	---	---	6,853	---	28,323	65,000
Public Utilities Commission [9][31]	4,342,183	4,079,194	262,989	50,233	31,236	281,986	---	---	1,162	24,539	444,090	---	31,151	331,369
Total	**5,860,012**	**5,517,496**	**342,516**	**51,157**	**59,559**	**334,114**	**---**	**---**	**1,162**	**24,539**	**450,943**	**---**	**59,474**	**396,369**
Balaton														
Colonial Manor Nursing Home [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage	47,580	46,392	1,188	501	---	1,689	---	---	230	---	---	---	---	---
Lakeview Senior Housing [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	350,130	347,509	2,621	2,609	---	5,230	---	---	---	1	---	---	---	---
Sewer	114,202	101,107	13,095	11,981	---	25,076	---	8,879	806	---	34,977	---	---	---

*Data could not be fully verified.
**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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	142,969	128,855	14,114	1,242	8,158	7,198	---	---	922	---	---	---	8,158	47,000
Total	**654,881**	**623,863**	**31,018**	**16,333**	**8,158**	**39,193**	**---**	**8,879**	**1,958**	**1**	**34,977**	**---**	**8,158**	**47,000**
Barnesville														
Ambulance	224,562	320,568	(96,006)	122,199	---	26,193	63,250	---	---	---	14,425	---	---	---
Broadband Internet	335,029	86,252	248,777	9,563	---	258,340	---	---	---	125,088	---	---	---	---
Cable Television	420,515	387,038	33,477	9,053	13,689	28,841	---	---	---	---	---	---	13,689	72,000
Electric	2,289,953	2,041,970	247,983	24,877	---	272,860	---	---	---	207,385	116,083	---	---	---
Liquor	677,782	629,395	48,387	2,183	---	50,570	---	---	---	---	---	---	---	---
Sanitation	234,163	242,184	(8,021)	51,105	---	43,084	---	---	---	18,000	---	---	---	---
Sewer	680,148	363,806	316,342	75,133	30,627	360,848	---	---	---	55,000	46,149	---	30,627	284,000
Storm Sewer	40,804	32,115	8,689	7,275	---	15,964	---	---	---	7,500	---	---	---	---
Telephone	1,052,365	871,576	180,789	204,269	122,274	262,784	---	---	1,471	315,351	32,902	---	122,274	160,000
Water	479,261	355,328	123,933	76,175	14,267	185,841	---	---	---	50,000	103,028	---	14,267	81,000
Total	**6,434,582**	**5,330,232**	**1,104,350**	**581,832**	**180,857**	**1,505,325**	**63,250**	**---**	**1,471**	**778,324**	**312,587**	**---**	**180,857**	**597,000**
Barnum														
Liquor	591,272	592,162	(890)	33,664	---	32,774	---	---	---	---	---	---	---	---
Sewer	146,659	122,433	24,226	4,265	7,885	20,606	---	---	---	---	29,163	---	7,885	11,000
Water	156,405	131,771	24,634	15,181	6,124	33,691	---	---	---	---	5,927	---	6,124	40,000
Total	**894,336**	**846,366**	**47,970**	**53,110**	**14,009**	**87,071**	**---**	**---**	**---**	**---**	**35,090**	**---**	**14,009**	**51,000**
Barrett														
Sewer	75,390	74,473	917	60	---	977	---	---	---	22,512	---	---	---	---
Water	102,191	109,747	(7,556)	336	34,524	(41,744)	---	---	---	(28,512)	---	---	34,524	35,000
Total	**177,581**	**184,220**	**(6,639)**	**396**	**34,524**	**(40,767)**	**---**	**---**	**---**	**(6,000)**	**---**	**---**	**34,524**	**35,000**
Barry														
Water and Sewer [0][3]	1,950	3,281	(1,331)	5,243	---	3,912	---	---	---	---	---	---	---	---
Total	**1,950**	**3,281**	**(1,331)**	**5,243**	**---**	**3,912**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Battle Lake														
Liquor	1,651,567	1,554,987	96,580	7,204	---	103,784	---	---	---	95,000	16,955	---	---	---
Natural Gas	587,655	303,190	284,465	457	115,063	169,859	---	---	---	---	18,756	---	115,063	85,000
Sewer	254,955	209,775	45,180	19,417	6,455	58,142	---	---	---	(8,440)	17,651	---	6,455	106,850
Water	241,338	183,436	57,902	12,796	8,711	61,987	---	---	---	(15,686)	29,551	---	8,711	89,150
Total	**2,735,515**	**2,251,388**	**484,127**	**39,874**	**130,229**	**393,772**	**---**	**---**	**---**	**70,874**	**82,913**	**---**	**130,229**	**281,000**
Baudette														
Electric	2,496,472	2,066,564	429,908	147,250	---	577,158	---	---	---	216,438	53,282	---	---	---
Liquor	1,782,273	1,655,546	126,727	12,750	---	139,477	---	---	---	150,000	---	---	---	---
Sewer	306,176	369,247	(63,071)	---	49,996	(113,067)	---	---	---	---	11,670	---	49,996	115,600
Water	481,922	465,524	16,398	22,791	53,584	(14,395)	---	---	---	---	56,437	---	53,584	176,900
Total	**5,066,843**	**4,556,881**	**509,962**	**182,791**	**103,580**	**589,173**	**---**	**---**	**---**	**366,438**	**121,389**	**---**	**103,580**	**292,500**
Baxter														
Sewer	1,292,345	2,016,775	(724,430)	718,869	---	(5,561)	---	---	209	211,467	1,009,448	---	---	---
Storm Water	466,640	548,619	(81,979)	15,157	---	(66,822)	---	---	27	83,700	---	---	---	---
Water	1,397,517	1,592,593	(195,076)	841,553	55,444	591,033	---	---	7,620	16,823	768,900	---	55,444	485,000
Total	**3,156,502**	**4,157,987**	**(1,001,485)**	**1,575,579**	**55,444**	**518,650**	**---**	**---**	**7,856**	**311,990**	**1,778,348**	**---**	**55,444**	**485,000**
Bayport														
Sewer	866,167	816,813	49,354	70,948	---	120,302	---	---	---	---	7,622	---	---	---
Water	490,728	462,045	28,683	149,428	---	178,111	---	---	---	---	---	---	---	---
Total	**1,356,895**	**1,278,858**	**78,037**	**220,376**	**---**	**298,413**	**---**	**---**	**---**	**---**	**7,622**	**---**	**---**	**---**
Beardsley														
Garbage	27,936	21,776	6,160	---	---	6,160	---	---	---	---	---	---	---	---
Sewer	16,654	15,987	667	8,333	---	9,000	---	---	---	---	---	---	---	---
Water	21,691	48,283	(26,592)	8,363	844	(19,073)	---	---	---	---	---	---	844	6,000
Total	**66,281**	**86,046**	**(19,765)**	**16,696**	**844**	**(3,913)**	**---**	**---**	**---**	**---**	**---**	**---**	**844**	**6,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Beaver Bay														
Liquor	499,539	465,564	33,975	6,801	---	40,776	---	---	---	---	3,297	---	---	---
Sewer	87,426	152,686	(65,260)	16,980	3,273	(51,553)	16,980	---	---	---	---	---	3,273	13,000
Water	141,892	157,463	(15,571)	583	4,385	(19,373)	---	---	---	---	91,549	---	4,385	46,000
Total	**728,857**	**775,713**	**(46,856)**	**24,364**	**7,658**	**(30,150)**	**16,980**	**---**	**---**	**---**	**94,846**	**---**	**7,658**	**59,000**
Beaver Creek														
Refuse [0]	23,310	20,928	2,382	---	---	2,382	---	---	---	---	---	---	---	---
Sewer [0]	49,343	11,546	37,797	---	---	37,797	---	---	---	---	---	---	---	---
Water	35,240	50,822	(15,582)	764	---	(14,818)	---	---	---	10,448	---	---	---	---
Total	**107,893**	**83,296**	**24,597**	**764**	**---**	**25,361**	**---**	**---**	**---**	**10,448**	**---**	**---**	**---**	**---**
Becker														
Golf [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	1,552,241	2,100,053	(547,812)	1,009,696	151,256	310,628	773,067	---	---	69,850	530,179	---	151,256	1,415,000
Water	908,271	714,839	193,432	178,637	5,445	366,624	102,964	---	---	---	529,645	---	5,445	60,000
Total	**2,460,512**	**2,814,892**	**(354,380)**	**1,188,333**	**156,701**	**677,252**	**876,031**	**---**	**---**	**69,850**	**1,059,824**	**---**	**156,701**	**1,475,000**
Bejou														
Sewage Collection and Disposal [0]	7,322	7,899	(577)	325	---	(252)	---	---	---	---	---	---	---	---
Water [0]	24,149	7,487	16,662	199	---	16,861	---	---	---	---	---	---	---	---
Total	**31,471**	**15,386**	**16,085**	**524**	**---**	**16,609**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belgrade														
Economic Development Authority - Housing	124,259	97,041	27,218	2,649	6,658	23,209	2,649	---	---	---	4,300	---	6,658	60,000
Sewer	165,113	270,817	(105,704)	7,602	37,015	(135,117)	---	---	---	---	---	---	37,015	22,000
Water	155,010	190,924	(35,914)	2,199	4,318	(38,033)	---	---	---	---	18,579	---	4,318	17,000
Total	**444,382**	**558,782**	**(114,400)**	**12,450**	**47,991**	**(149,941)**	**2,649**	**---**	**---**	**---**	**22,879**	**---**	**47,991**	**99,000**
Belle Plaine														
Sewer	2,055,325	1,301,592	753,733	37,571	59,870	731,434	---	---	---	---	856,240	---	59,870	742,120
Water	1,670,112	1,146,642	523,470	37,176	60,460	500,186	---	---	---	---	730,288	---	60,460	390,000

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**3,725,437**	**2,448,234**	**1,277,203**	**74,747**	**120,330**	**1,231,620**	**---**	**---**	**---**	**---**	**1,586,528**	**---**	**120,330**	**1,132,120**
Bellechester														
Sewage Collection and Disposal [0]	26,513	18,966	7,547	---	---	7,547	---	---	---	---	---	---	---	---
Water [0]	37,045	21,935	15,110	---	---	15,110	---	---	---	---	---	---	---	---
Total	**63,558**	**40,901**	**22,657**	**---**	**---**	**22,657**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bellingham														
Sewer [0]	36,258	24,739	11,519	3,977	---	15,496	---	---	---	---	---	---	---	---
Water [0]	44,781	24,263	20,518	1,001	---	21,519	---	---	---	---	---	---	---	---
Total	**81,039**	**49,002**	**32,037**	**4,978**	**---**	**37,015**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Beltrami														
Water Enterprise [0]	11,826	21,482	(9,656)	18,264	---	8,608	18,264	---	---	---	---	---	---	---
Total	**11,826**	**21,482**	**(9,656)**	**18,264**	**---**	**8,608**	**18,264**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belview														
Parkview Home and Parkwood Apartments	3,202,753	3,267,883	(65,130)	7,605	22,166	(79,691)	---	---	6,787	---	16,290	---	22,166	70,000
Sewer and Garbage [18]	66,027	69,686	(3,659)	3,086	---	(573)	---	---	---	---	38,404	---	---	---
Village Park Townhomes	26,790	15,273	11,517	21	8,053	3,485	---	---	---	---	---	---	8,053	11,331
Water	40,208	33,298	6,910	3,042	---	9,952	---	---	---	---	94,627	---	---	---
Total	**3,335,778**	**3,386,140**	**(50,362)**	**13,754**	**30,219**	**(66,827)**	**---**	**---**	**6,787**	**---**	**149,321**	**---**	**30,219**	**81,331**
Bemidji														
Liquor	6,509,736	5,974,314	535,422	32,357	186,215	381,564	---	---	---	460,758	1,200,621	---	127,671	50,000
Refuse	562,444	288,837	273,607	17,084	---	290,691	---	---	316	103,756	24,461	---	---	---
Sanford Center	2,603,781	4,579,357	(1,975,576)	2,837,157	1,795,704	(934,123)	2,790,941	---	---	(450,000)	696,896	---	1,795,704	800,000
Sewer	3,143,728	2,742,518	401,210	148,219	78,557	470,872	---	---	1,620	372,246	27,271	---	57,404	307,500
Storm Water	1,379,850	344,844	1,035,006	38,871	---	1,073,877	---	---	---	501,300	323,506	---	---	---
Water	2,261,539	1,525,137	736,402	106,627	342,849	500,180	---	---	1,166	723,622	988,252	---	57,403	307,500
Total	**16,461,078**	**15,455,007**	**1,006,071**	**3,180,315**	**2,403,325**	**1,783,061**	**2,790,941**	**---**	**3,102**	**1,711,682**	**3,261,007**	**---**	**2,038,182**	**1,465,000**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Benson														
Electric	4,110,761	3,824,986	285,775	158,651	82,015	362,411	---	---	---	---	114,178	---	78,733	392,000
Garbage Collection	168,843	160,300	8,543	3,809	---	12,352	---	---	---	---	---	---	---	---
Liquor	1,152,113	1,121,972	30,141	33,405	---	63,546	---	---	---	80,000	---	---	---	---
Sewer	911,285	900,617	10,668	648	51,488	(40,172)	---	---	---	(70,576)	174,494	---	51,488	340,656
Water	607,235	478,631	128,604	503,980	44,816	587,768	---	---	---	---	82,340	---	44,816	218,000
Total	**6,950,237**	**6,486,506**	**463,731**	**700,493**	**178,319**	**985,905**	**---**	**---**	**---**	**9,424**	**371,012**	**---**	**175,037**	**950,656**
Bertha														
Ambulance	118,109	143,864	(25,755)	7,082	---	(18,673)	990	---	612	---	---	---	---	---
Sewer	117,618	210,404	(92,786)	2,246	45,249	(135,789)	---	---	20	---	---	---	45,249	28,910
Water	60,844	110,906	(50,062)	39,062	47,096	(58,096)	---	---	20	---	---	---	47,096	30,090
Total	**296,571**	**465,174**	**(168,603)**	**48,390**	**92,345**	**(212,558)**	**990**	**---**	**652**	**---**	**---**	**---**	**92,345**	**59,000**
Bethel														
Sewer	113,565	79,947	33,618	13,175	22,130	24,663	---	---	---	51,987	---	---	22,130	10,000
Total	**113,565**	**79,947**	**33,618**	**13,175**	**22,130**	**24,663**	**---**	**---**	**---**	**51,987**	**---**	**---**	**22,130**	**10,000**
Big Falls														
Liquor	328,478	340,845	(12,367)	2,204	---	(10,163)	---	---	---	10,000	778	---	---	---
Sewer	51,459	34,028	17,431	1,298	18,370	359	---	---	---	---	---	---	18,370	20,000
Water	43,485	94,259	(50,774)	1,260	8,004	(57,518)	---	---	---	---	---	---	8,004	7,000
Total	**423,422**	**469,132**	**(45,710)**	**4,762**	**26,374**	**(67,322)**	**---**	**---**	**---**	**10,000**	**778**	**---**	**26,374**	**27,000**
Big Lake														
Liquor	4,446,011	3,983,004	463,007	25,148	11,822	476,333	---	---	---	600,000	---	---	11,822	72,670
Sanitary Sewer	2,342,433	2,298,804	43,629	723,519	317,917	449,231	---	---	---	31,355	342,962	---	317,917	1,315,212
Storm Sewer	255,686	402,679	(146,993)	8,224	---	(138,769)	---	---	---	39,641	---	---	---	---
Water	1,666,774	1,799,881	(133,107)	389,402	127,989	128,306	---	---	---	42,067	25,130	---	127,989	677,787
Total	**8,710,904**	**8,484,368**	**226,536**	**1,146,293**	**457,728**	**915,101**	**---**	**---**	**---**	**713,063**	**368,092**	**---**	**457,728**	**2,065,669**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Bigelow														
Electric	213,769	316,641	(102,872)	85,412	1,338	(18,798)	---	80,835	---	(30,000)	26,721	---	---	---
Sewer	59,602	114,744	(55,142)	7,420	21,245	(68,967)	5,025	---	---	---	---	---	21,245	20,000
Water	20,199	57,012	(36,813)	16,946	---	(19,867)	14,933	---	---	---	52,000	---	---	---
Total	**293,570**	**488,397**	**(194,827)**	**109,778**	**22,583**	**(107,632)**	**19,958**	**80,835**	**---**	**(30,000)**	**78,721**	**---**	**21,245**	**20,000**
Bigfork														
Sewer	75,893	109,246	(33,353)	34,335	755	227	---	---	---	---	---	---	755	5,000
Water	127,028	155,881	(28,853)	33,279	16,817	(12,391)	---	---	---	---	---	---	16,817	40,000
Total	**202,921**	**265,127**	**(62,206)**	**67,614**	**17,572**	**(12,164)**	**---**	**---**	**---**	**---**	**---**	**---**	**17,572**	**45,000**
Bingham Lake														
Sewer	17,238	82,480	(65,242)	68	---	(65,174)	---	---	---	(37,736)	---	---	---	---
Water	55,351	60,113	(4,762)	1,678	---	(3,084)	---	---	---	(12,143)	7,997	---	---	---
Total	**72,589**	**142,593**	**(70,004)**	**1,746**	**---**	**(68,258)**	**---**	**---**	**---**	**(49,879)**	**7,997**	**---**	**---**	**---**
Bird Island														
Economic Development Authority [0][29]	59,770	60,215	(445)	35,392	20,958	13,989	---	---	---	---	---	---	13,513	19,188
Sewer	173,610	242,802	(69,192)	133,332	40,513	23,627	---	---	---	---	---	461,370	36,383	725,425
Storm Sewer	30,012	26,305	3,707	921	45,192	(40,564)	---	---	---	(43,612)	2,920	902,101	39,653	934,365
Water	330,348	279,048	51,300	5,617	153,233	(96,316)	---	---	---	(13,532)	10,951	3,282,833	132,987	3,392,379
Total	**593,740**	**608,370**	**(14,630)**	**175,262**	**259,896**	**(99,264)**	**---**	**---**	**---**	**(57,144)**	**13,871**	**4,646,304**	**222,536**	**5,071,357**
Biscay														
Sewer [0]	29,087	6,158	22,929	---	2,108	20,821	---	---	---	---	---	---	2,108	12,392
Water [0]	9,087	4,369	4,718	---	1,737	2,981	---	---	---	---	---	---	1,737	11,000
Total	**38,174**	**10,527**	**27,647**	**---**	**3,845**	**23,802**	**---**	**---**	**---**	**---**	**---**	**---**	**3,845**	**23,392**
Biwabik														
Ambulance	79,856	99,825	(19,969)	---	---	(19,969)	---	---	---	---	---	---	---	---
Electric Utilities	725,069	764,483	(39,414)	77,510	---	38,096	---	---	---	---	---	---	---	---
Sewer	324,899	412,196	(87,297)	4,385	41,545	(124,457)	---	---	---	2,487,222	---	2,418,700	41,545	26,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Solid Waste Management	133,932	160,213	(26,281)	---	---	(26,281)	---	---	---	---	---	---	---	---
Water Utilities	365,703	496,521	(130,818)	57,503	106,771	(180,086)	---	---	42,155	4,079,526	133,954	4,585,300	64,616	---
Total	**1,629,459**	**1,933,238**	**(303,779)**	**139,398**	**148,316**	**(312,697)**	**---**	**---**	**42,155**	**6,566,748**	**133,954**	**7,004,000**	**106,161**	**26,000**
Blackduck														
Golf Course	84,947	152,664	(67,717)	22,933	2,936	(47,720)	16,213	---	---	(10,000)	---	---	2,936	22,000
Liquor	1,243,244	1,132,231	111,013	14,545	---	125,558	---	---	---	75,000	2,945	---	---	---
Sewer	155,182	149,043	6,139	65,239	5,901	65,477	8,147	51,383	---	---	57,665	---	5,901	109,356
Water	207,451	200,781	6,670	38,338	19,546	25,462	---	30,165	---	---	60,637	30,472	19,546	52,000
Total	**1,690,824**	**1,634,719**	**56,105**	**141,055**	**28,383**	**168,777**	**24,360**	**81,548**	**---**	**65,000**	**121,247**	**30,472**	**28,383**	**183,356**
Blaine														
Refuse	3,988,841	4,271,332	(282,491)	161,978	---	(120,513)	---	---	---	---	---	---	---	---
Sewer	6,579,092	6,247,302	331,790	173,850	14,699	490,941	---	---	---	27,286	2,561,102	---	---	---
Storm Drainage	1,485,497	1,720,278	(234,781)	36,639	119,305	(317,447)	---	---	---	---	168,827	---	---	---
Water	4,970,012	5,855,142	(885,130)	1,116,874	1,150,808	(919,064)	---	---	---	---	15,788,779	---	1,150,808	445,000
Total	**17,023,442**	**18,094,054**	**(1,070,612)**	**1,489,341**	**1,284,812**	**(866,083)**	**---**	**---**	**---**	**27,286**	**18,518,708**	**---**	**1,150,808**	**445,000**
Blomkest														
Sewer [0]	59,857	56,454	3,403	73	---	3,476	---	---	---	---	---	---	---	---
Water [0]	17,430	13,193	4,237	19	---	4,256	---	---	---	---	---	---	---	---
Total	**77,287**	**69,647**	**7,640**	**92**	**---**	**7,732**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Blooming Prairie														
Ambulance	150,813	149,333	1,480	20,756	499	21,737	---	3,779	9,759	---	2,115	---	---	---
Cemetery	1,750	674	1,076	147	---	1,223	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	67,597	(27,597)	56,245	27,070	1,578	44,000	---	---	(34,000)	---	---	27,070	74,698
Light and Power Utility [29]	3,171,466	3,173,537	(2,071)	123,720	17,173	104,476	---	---	---	---	74,124	---	17,173	81,925
Sewer Utility	440,009	593,398	(153,389)	44,281	8,233	(117,341)	---	---	---	---	44,903	---	---	---
Storm Sewer	45,000	74,063	(29,063)	76,422	12,579	34,780	70,000	---	---	---	151,875	---	12,579	107,000
Water Utility [29]	323,712	248,989	74,723	12,770	27,981	59,512	---	---	---	---	55,856	---	27,981	79,830
Total	**4,172,750**	**4,307,591**	**(134,841)**	**334,341**	**93,535**	**105,965**	**114,000**	**3,779**	**9,759**	**(34,000)**	**328,873**	**---**	**84,803**	**343,453**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Bloomington														
Assisted Rental [29]	314,395	299,118	15,277	---	---	15,277	---	---	---	---	---	---	---	---
Motor Vehicle	807,049	758,945	48,104	137,306	---	185,410	125,000	---	---	(125,000)	---	---	---	---
Police Contractual	854,502	848,179	6,323	79,981	---	86,304	---	79,981	---	85,816	---	---	---	---
Property Management [29]	222,738	229,867	(7,129)	---	---	(7,129)	---	---	---	---	---	---	---	---
Recreation Facilities	3,535,890	6,031,552	(2,495,662)	2,894,871	5,951	393,258	2,484,606	---	---	(293,495)	2,573,824	1,676,529	---	---
Solid Waste Management	7,403,797	7,658,127	(254,330)	534,661	---	280,331	348,000	---	---	309,000	---	---	---	---
Storm Water	6,650,211	4,368,639	2,281,572	348,898	420,419	2,210,051	---	---	---	---	5,573,419	---	416,947	---
Water and Sewer [3]	27,077,117	25,599,577	1,477,540	381,602	29,831	1,829,311	---	---	---	(309,000)	2,333,256	---	29,831	105,000
Total	**46,865,699**	**45,794,004**	**1,071,695**	**4,377,319**	**456,201**	**4,992,813**	**2,957,606**	**79,981**	**---**	**(332,679)**	**10,480,499**	**1,676,529**	**446,778**	**105,000**
Blue Earth														
Electric [29]	6,033,311	5,605,469	427,842	144,871	35,589	537,124	---	---	---	---	396,147	---	9,298	218,023
Fitness Center	193,693	172,716	20,977	10,738	9,943	21,772	---	---	---	25,000	---	---	9,943	25,000
Liquor	1,655,345	1,587,447	67,898	22,599	---	90,497	---	---	---	100,000	---	---	---	---
Sewer	1,264,692	1,023,692	241,000	7,766	135,636	113,130	---	---	---	(50,000)	358,800	839,243	133,103	845,000
Water [29]	1,034,190	759,857	274,333	40,409	122,797	191,945	---	---	---	---	64,012	---	111,323	406,047
Total	**10,181,231**	**9,149,181**	**1,032,050**	**226,383**	**303,965**	**954,468**	**---**	**---**	**---**	**75,000**	**818,959**	**839,243**	**263,667**	**1,494,070**
Bluffton														
Economic Development Authority [16][32]	---	---	---	24	---	24	---	---	---	(142,002)	---	---	---	---
Sewer	40,696	26,248	14,448	1,681	---	16,129	---	---	---	---	---	---	---	---
Total	**40,696**	**26,248**	**14,448**	**1,705**	**---**	**16,153**	**---**	**---**	**---**	**(142,002)**	**---**	**---**	**---**	**---**
Bock														
Sewage Collection and Disposal [0]	25,699	21,140	4,559	433	991	4,001	---	---	---	---	---	---	991	522
Water [0]	22,482	7,941	14,541	99	7,844	6,796	---	---	---	---	---	---	7,844	4,808
Total	**48,181**	**29,081**	**19,100**	**532**	**8,835**	**10,797**	**---**	**---**	**---**	**---**	**---**	**---**	**8,835**	**5,330**
Borup														
Water, Sewer, and Garbage [0][1]	23,278	28,222	(4,944)	99	---	(4,845)	---	---	---	10,000	---	---	---	---
Total	**23,278**	**28,222**	**(4,944)**	**99**	**---**	**(4,845)**	**---**	**---**	**---**	**10,000**	**---**	**---**	**---**	**---**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Bovey														
Refuse or Garbage Collection [0]	66,867	64,365	2,502	---	---	2,502	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	195,208	130,022	65,186	---	---	65,186	---	---	---	55,171	---	---	---	---
Water	93,695	62,262	31,433	10,000	---	41,433	---	---	10,000	55,171	---	---	---	---
Total	**355,770**	**256,649**	**99,121**	**10,000**	**---**	**109,121**	**---**	**---**	**10,000**	**110,342**	**---**	**---**	**---**	**---**
Bowlus														
Garbage [0]	20,961	25,676	(4,715)	---	---	(4,715)	---	---	---	---	---	---	---	---
Mosquito Spraying [0]	2,514	3,504	(990)	---	---	(990)	---	---	---	---	---	---	---	---
Sewer [0]	19,206	40,380	(21,174)	68	---	(21,106)	---	---	---	1,075	---	---	---	---
Water [0]	29,500	25,276	4,224	---	---	4,224	---	---	---	---	---	---	---	---
Total	**72,181**	**94,836**	**(22,655)**	**68**	**---**	**(22,587)**	**---**	**---**	**---**	**1,075**	**---**	**---**	**---**	**---**
Boyd														
Liquor	539,748	564,333	(24,585)	21,899	10,497	(13,183)	---	---	---	---	8,680	---	---	---
Sewer	39,040	36,825	2,215	8,564	4,716	6,063	8,500	---	---	---	13,750	---	4,716	2,600
Water	50,642	51,983	(1,341)	73,527	30,354	41,832	8,500	---	---	---	11,974	---	30,354	12,000
Total	**629,430**	**653,141**	**(23,711)**	**103,990**	**45,567**	**34,712**	**17,000**	**---**	**---**	**---**	**34,404**	**---**	**35,070**	**14,600**
Braham														
Housing and Redevelopment Authority [29]	146,350	239,012	(92,662)	85,345	3,304	(10,621)	---	188,467	---	---	147,933	---	---	---
Liquor	1,571,171	1,495,434	75,737	116,899	111,498	81,138	---	---	---	35,000	18,348	---	---	---
Sewer	374,745	375,959	(1,214)	1,581	16,412	(16,045)	---	---	---	---	---	---	16,412	16,200
Water	372,783	226,657	146,126	1,581	15,058	132,649	---	---	---	---	---	---	15,058	131,800
Total	**2,465,049**	**2,337,062**	**127,987**	**205,406**	**146,272**	**187,121**	**---**	**188,467**	**---**	**35,000**	**166,281**	**---**	**31,470**	**148,000**
Brainerd														
Bridges Rental Assistance [29]	9,100	76,645	(67,545)	76,351	---	8,806	---	76,351	---	8,900	---	---	---	---
Housing Choice Vouchers Fund [29]	288,974	1,682,675	(1,393,701)	1,394,896	---	1,195	---	1,394,722	---	---	---	---	---	---
Public Housing Fund [29]	871,447	1,483,424	(611,977)	319,305	43	(292,715)	---	441,653	---	---	9,426	---	---	---
Public Utilities Commission [4][6][29]	26,832,882	24,765,626	2,067,256	2,310,096	1,831,521	2,545,831	1,412,991	104,911	---	---	4,932,567	61,129	1,074,127	3,079,921
Sanitary Sewer Collection System	850,582	707,806	142,776	202,165	114,322	230,619	---	202,165	---	(130,161)	745,491	---	114,322	347,100

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Sewer	469,058	378,331	90,727	788,051	5,333	873,445	---	788,051	---	---	754,725	---	5,333	75,000
Trail Ridge II [29]	160,023	137,980	22,043	---	4,180	17,863	---	---	---	---	22,872	---	---	---
Total	**29,482,066**	**29,232,487**	**249,579**	**5,090,864**	**1,955,399**	**3,385,044**	**1,412,991**	**3,007,853**	**---**	**(121,261)**	**6,465,081**	**61,129**	**1,193,782**	**3,502,021**
Brandon														
Liquor	522,815	506,039	16,776	11,311	---	28,087	---	---	---	11,776	---	---	---	---
Sewer	169,354	102,240	67,114	7	33,819	33,302	---	---	---	(16,928)	32,464	35,000	33,819	105,275
Water	158,336	137,250	21,086	---	58,275	(37,189)	---	---	---	5,152	194,228	250,000	54,781	29,000
Total	**850,505**	**745,529**	**104,976**	**11,318**	**92,094**	**24,200**	**---**	**---**	**---**	**---**	**226,692**	**285,000**	**88,600**	**134,275**
Breckenridge														
Electric	3,064,043	2,662,032	402,011	99,899	---	501,910	---	---	---	46,591	215,295	---	---	---
Sewer	398,292	290,539	107,753	29,886	21,177	116,462	---	---	---	---	49,010	---	21,177	78,000
Storm Sewer	108,827	20,066	88,761	10,917	---	99,678	---	---	---	---	---	---	---	---
Water	1,038,336	853,097	185,239	1,648,338	33,510	1,800,067	---	735,282	856,539	---	2,921,678	1,630,128	33,510	115,000
Total	**4,609,498**	**3,825,734**	**783,764**	**1,789,040**	**54,687**	**2,518,117**	**---**	**735,282**	**856,539**	**46,591**	**3,185,983**	**1,630,128**	**54,687**	**193,000**
Breezy Point														
Sewer [0]	405,159	304,267	100,892	383,732	---	484,624	---	---	---	39,000	739,288	---	---	---
Total	**405,159**	**304,267**	**100,892**	**383,732**	**---**	**484,624**	**---**	**---**	**---**	**39,000**	**739,288**	**---**	**---**	**---**
Brewster														
Electric	534,439	543,618	(9,179)	515	---	(8,664)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority	16,059	8,166	7,893	209	1,441	6,661	---	---	---	---	---	---	1,441	5,967
Sewer	150,885	138,493	12,392	3,644	---	16,036	---	---	---	5,000	5,252	---	---	---
Water	153,331	163,363	(10,032)	---	---	(10,032)	---	---	---	51,146	5,252	---	---	---
Total	**854,714**	**853,640**	**1,074**	**4,368**	**1,441**	**4,001**	**---**	**---**	**---**	**56,146**	**10,504**	**---**	**1,441**	**5,967**
Bricelyn														
Sewer	99,162	93,953	5,209	6,330	21,863	(10,324)	---	---	---	---	---	---	21,863	25,000
Swimming Pool	7,747	43,341	(35,594)	14,621	---	(20,973)	---	---	---	(40,000)	19,528	---	---	---
Water	42,212	42,185	27	---	---	27	---	---	---	---	---	---	---	---
Total	**149,121**	**179,479**	**(30,358)**	**20,951**	**21,863**	**(31,270)**	**---**	**---**	**---**	**(40,000)**	**19,528**	**---**	**21,863**	**25,000**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Brook Park														
Water [0]	22,420	13,188	9,232	---	---	9,232	---	---	---	---	---	---	---	---
Total	**22,420**	**13,188**	**9,232**	**---**	**---**	**9,232**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Brooklyn Center														
Earle Brown Heritage Center	5,066,519	5,217,053	(150,534)	90,024	---	(60,510)	---	---	---	---	293,809	---	---	---
Liquor	6,855,696	6,655,858	199,838	59,259	105,072	154,025	---	---	---	325,487	2,898,757	2,729,806	105,072	---
Recycling	404,981	410,610	(5,629)	6,542	---	913	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	4,555,940	4,353,701	202,239	623,783	181,542	644,480	---	---	---	---	601,171	2,081,209	181,542	448,753
Storm Drainage Utility	1,680,204	2,351,376	(671,172)	185,263	42,241	(528,150)	---	---	---	---	887,848	1,589,772	42,241	105,000
Street Light Utility	456,971	333,744	123,227	40,021	---	163,248	---	---	---	---	81,948	---	---	---
Water Utility	3,760,995	3,702,180	58,815	182,982	431,842	(190,045)	---	---	---	---	1,613,178	2,087,496	431,842	1,501,750
Total	**22,781,306**	**23,024,522**	**(243,216)**	**1,187,874**	**760,697**	**183,961**	**---**	**---**	**---**	**325,487**	**6,376,711**	**8,488,283**	**760,697**	**2,055,503**
Brooklyn Park														
Park Dome	---	2,310	(2,310)	---	---	(2,310)	---	---	---	---	---	---	---	---
Public Utilities [1]	16,925,194	14,288,921	2,636,273	1,661,125	464,441	3,832,957	---	---	---	462,785	3,315,073	---	464,441	1,030,978
Recreation	2,108,843	3,208,534	(1,099,691)	(579)	---	(1,100,270)	---	---	---	(1,445,297)	174,294	---	---	---
Storm Sewer Utility	2,017,899	1,732,890	285,009	149,360	---	434,369	---	---	---	---	---	---	---	---
Street and Signal Light Utility	1,464,463	1,134,287	330,176	168,892	---	499,068	---	---	---	---	11,920	---	---	---
Total	**22,516,399**	**20,366,942**	**2,149,457**	**1,978,798**	**464,441**	**3,663,814**	**---**	**---**	**---**	**(982,512)**	**3,501,287**	**---**	**464,441**	**1,030,978**
Brooten														
Refuse	49,056	48,599	457	---	---	457	---	---	---	---	---	---	---	---
Sewer	132,633	184,829	(52,196)	939	10,272	(61,529)	---	---	---	2,917	5,260	---	9,400	100,000
Water	96,413	127,510	(31,097)	---	1,671	(32,768)	---	---	---	2,917	1,058	---	1,671	24,000
Total	**278,102**	**360,938**	**(82,836)**	**939**	**11,943**	**(93,840)**	**---**	**---**	**---**	**5,834**	**6,318**	**---**	**11,071**	**124,000**
Browerville														
Ambulance	152,870	107,476	45,394	12,586	---	57,980	---	---	4,300	25,890	2,947	---	---	---
Liquor	543,506	539,471	4,035	14,355	---	18,390	---	---	---	9,000	28,846	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Refuse	56,219	54,862	1,357	522	---	1,879	---	---	---	---	---	---	---	---
Sewer	302,501	349,723	(47,222)	27,623	19,711	(39,310)	---	---	---	---	75,016	---	19,711	114,801
Storm Water Utility	25,764	58,489	(32,725)	17,703	8,762	(23,784)	---	---	---	8,710	---	---	8,762	44,286
Water	330,252	245,828	84,424	18,071	21,641	80,854	---	---	---	32,420	156,016	---	21,641	118,965
Total	**1,411,112**	**1,355,849**	**55,263**	**90,860**	**50,114**	**96,009**	**---**	**---**	**4,300**	**76,020**	**262,825**	**---**	**50,114**	**278,052**
Browns Valley														
Refuse [0]	77,425	62,894	14,531	---	---	14,531	---	---	---	---	---	---	---	---
Wastewater	147,304	213,988	(66,684)	142,292	49,184	26,424	---	---	90,151	128,335	---	---	41,468	45,000
Water [0]	77,979	80,806	(2,827)	8	---	(2,819)	---	---	---	(93,634)	93,833	---	---	---
Total	**302,708**	**357,688**	**(54,980)**	**142,300**	**49,184**	**38,136**	**---**	**---**	**90,151**	**34,701**	**93,833**	**---**	**41,468**	**45,000**
Brownsdale														
Water and Sewer [3][34]	143,196	109,814	33,382	---	---	33,382	---	---	---	---	---	---	---	---
Total	**143,196**	**109,814**	**33,382**	**---**	**---**	**33,382**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Brownton														
Electric	490,558	462,144	28,414	800	3,654	25,560	---	---	---	---	---	---	3,654	37,000
Natural Gas	387,325	234,163	153,162	---	89,647	63,515	---	---	---	(9,500)	---	1,513,000	89,647	85,000
Sewer	196,665	184,421	12,244	---	4,860	7,384	---	---	---	---	6,010	---	4,860	39,000
Water	124,808	101,154	23,654	---	248	23,406	---	---	---	---	27,860	---	248	13,000
Total	**1,199,356**	**981,882**	**217,474**	**800**	**98,409**	**119,865**	**---**	**---**	**---**	**(9,500)**	**33,870**	**1,513,000**	**98,409**	**174,000**
Buckman														
Garbage/Recycling [0]	24,418	19,536	4,882	4,007	---	8,889	2,362	---	---	---	---	---	---	---
Water [0]	24,609	20,711	3,898	2,362	---	6,260	2,362	---	---	---	105,000	---	---	---
Total	**49,027**	**40,247**	**8,780**	**6,369**	**---**	**15,149**	**4,724**	**---**	**---**	**---**	**105,000**	**---**	**---**	**---**
Buffalo														
Electric	14,864,350	12,957,456	1,906,894	149,980	226,961	1,829,913	1	---	2,693	1,000,000	1,383,132	---	226,961	1,003,173
Liquor	5,632,510	4,990,360	642,150	75,138	1,657	715,631	55,736	---	---	475,000	---	---	1,657	64,087
Water and Sewer [3]	7,392,502	4,895,571	2,496,931	2,816,640	2,076,007	3,237,564	501,909	---	1,741	---	2,130,339	10,243,584	2,076,007	9,733,930
Wild Marsh Golf Course	1,167,972	1,868,346	(700,374)	203,992	80,220	(576,602)	232,011	---	1,096	---	636,402	48,845	80,220	243,402

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**29,057,334**	**24,711,733**	**4,345,601**	**3,245,750**	**2,384,845**	**5,206,506**	**789,657**	**---**	**5,530**	**1,475,000**	**4,149,873**	**10,292,429**	**2,384,845**	**11,044,592**
Buffalo Lake														
Ambulance	56,004	143,275	(87,271)	32,256	---	(55,015)	19,845	---	---	(51,776)	---	---	---	---
Liquor	429,445	425,025	4,420	11,077	---	15,497	---	---	---	---	---	---	---	---
Sewer	76,002	107,420	(31,418)	3,086	15,993	(44,325)	---	---	---	---	109,282	---	15,993	5,000
Water	149,600	186,793	(37,193)	9,073	33,012	(61,132)	---	---	---	---	153,282	---	33,012	15,000
Total	**711,051**	**862,513**	**(151,462)**	**55,492**	**49,005**	**(144,975)**	**19,845**	**---**	**---**	**(51,776)**	**262,564**	**---**	**49,005**	**20,000**
Buhl														
Ambulance	---	4,566	(4,566)	1,841	---	(2,725)	---	---	---	---	---	---	---	---
Electric	594,509	612,024	(17,515)	1,676	---	(15,839)	---	---	---	3,000	---	---	---	---
Refuse	111,944	106,447	5,497	13	---	5,510	---	---	---	3,000	---	---	---	---
Sewer	344,065	312,905	31,160	265	---	31,425	---	---	---	---	---	---	---	---
Utility Infrastructure	---	225	(225)	---	---	(225)	---	---	---	---	70,773	---	---	---
Water	169,074	115,710	53,364	92	---	53,456	---	---	5,215	3,000	---	---	---	---
Total	**1,219,592**	**1,151,877**	**67,715**	**3,887**	**---**	**71,602**	**---**	**---**	**5,215**	**9,000**	**70,773**	**---**	**---**	**---**
Burnsville														
Ames Center	2,119,851	2,770,717	(650,866)	468,597	---	(182,269)	---	---	---	(299,100)	168,515	---	---	---
Golf Course	238,093	284,904	(46,811)	5,536	---	(41,275)	---	---	219	---	---	---	---	---
Ice Arena	1,063,694	1,390,573	(326,879)	21,276	---	(305,603)	---	---	661	90,000	---	---	---	---
Sewer	7,511,021	8,734,651	(1,223,630)	127,207	25,219	(1,121,642)	---	---	694	231,356	26,371	929,661	25,219	137,200
Storm Drainage	4,326,247	4,346,709	(20,462)	313,258	49,330	243,466	---	5,986	109,282	141,815	1,352,549	---	43,003	1,252,642
Street Lighting	582,858	594,598	(11,740)	13,427	---	1,687	---	---	---	---	64,799	---	---	---
Water	8,424,602	8,959,002	(534,400)	356,754	605,327	(782,973)	---	30,920	24,978	429,662	2,352,582	5,654,854	605,262	5,071,024
Total	**24,266,366**	**27,081,154**	**(2,814,788)**	**1,306,055**	**679,876**	**(2,188,609)**	**---**	**36,906**	**135,834**	**593,733**	**3,964,816**	**6,584,515**	**673,484**	**6,460,866**
Butterfield														
Liquor	198,739	225,292	(26,553)	2,846	---	(23,707)	---	---	---	---	---	---	---	---
Refuse	30,937	25,306	5,631	---	---	5,631	---	---	---	---	---	---	---	---
Sewer	377,192	276,865	100,327	32,514	27,270	105,571	26,507	---	---	29,799	42,988	---	27,270	133,650

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	165,881	132,759	33,122	63,520	10,702	85,940	63,520	---	---	---	---	---	10,702	79,350
Total	**772,749**	**660,222**	**112,527**	**98,880**	**37,972**	**173,435**	**90,027**	**---**	**---**	**29,799**	**42,988**	**---**	**37,972**	**213,000**
Byron														
Sewer	1,236,226	920,332	315,894	51,902	37,442	330,354	---	---	---	82,142	---	---	35,900	390,000
Water	632,511	669,260	(36,749)	31,069	15,979	(21,659)	---	---	---	---	489,750	---	14,146	116,700
Total	**1,868,737**	**1,589,592**	**279,145**	**82,971**	**53,421**	**308,695**	**---**	**---**	**---**	**82,142**	**489,750**	**---**	**50,046**	**506,700**
Caledonia														
Dump Site	57,670	55,547	2,123	542	---	2,665	---	---	---	---	---	---	---	---
Economic Development Authority	7,413	---	7,413	---	924	6,489	---	---	---	(3,095)	---	---	924	9,859
Light	2,952,328	2,797,720	154,608	74,738	3,171	226,175	---	---	---	383,550	71,180	---	---	---
Liquor	758,554	747,646	10,908	784	---	11,692	---	---	---	---	---	---	---	---
Sewer	613,598	523,537	90,061	121,529	37,514	174,076	---	---	---	(9,671)	45,426	---	37,514	106,000
Storm Water	69,655	50,831	18,824	287	---	19,111	---	---	---	(150,000)	226,524	---	---	---
Water	408,448	356,651	51,797	53,866	16,222	89,441	---	---	---	9,671	93,970	---	16,222	9,513
Total	**4,867,666**	**4,531,932**	**335,734**	**251,746**	**57,831**	**529,649**	**---**	**---**	**---**	**230,455**	**437,100**	**---**	**54,660**	**125,372**
Callaway														
Liquor	439,154	441,639	(2,485)	414	---	(2,071)	---	---	---	19,980	---	---	---	---
Sewer	20,314	37,304	(16,990)	345	---	(16,645)	---	---	---	---	---	---	---	---
Water	66,677	103,243	(36,566)	1,712	8,017	(42,871)	---	---	---	(255,940)	180,700	---	8,017	200,243
Total	**526,145**	**582,186**	**(56,041)**	**2,471**	**8,017**	**(61,587)**	**---**	**---**	**---**	**(235,960)**	**180,700**	**---**	**8,017**	**200,243**
Calumet														
Radio Tower [0]	79,267	4,718	74,549	2,614	---	77,163	---	---	---	60,000	---	---	---	---
Sewer [0]	91,467	124,813	(33,346)	---	---	(33,346)	---	---	---	(10,000)	---	---	---	---
Water [0]	51,600	82,007	(30,407)	10,000	---	(20,407)	---	---	10,000	10,179	---	---	---	---
Total	**222,334**	**211,538**	**10,796**	**12,614**	**---**	**23,410**	**---**	**---**	**10,000**	**60,179**	**---**	**---**	**---**	**---**
Cambridge														
Housing	173,416	230,476	(57,060)	77,660	---	20,600	---	76,779	---	---	28,501	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Liquor	5,909,037	5,377,919	531,118	17,979	---	549,097	---	---	---	549,000	---	---	---	---
Sewer	2,284,724	2,842,283	(557,559)	101,876	168,738	(624,421)	---	---	---	75,000	10,213	---	109,495	892,365
Storm Sewer	352,989	408,291	(55,302)	8,847	109,647	(156,102)	---	---	---	---	16,500	---	39,200	186,399
Street Light Utility	196,417	182,191	14,226	282	---	14,508	---	---	---	---	---	---	---	---
Water	1,872,177	1,512,506	359,671	68,269	291,673	136,267	---	---	---	(75,000)	1,296,061	2,333,250	151,626	1,203,699
Total	**10,788,760**	**10,553,666**	**235,094**	**274,913**	**570,058**	**(60,051)**	**---**	**76,779**	**---**	**549,000**	**1,351,275**	**2,333,250**	**300,321**	**2,282,463**
Campbell														
Refuse or Garbage Collection [0]	14,568	14,667	(99)	---	---	(99)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	12,227	33,289	(21,062)	7,776	---	(13,286)	6,825	---	---	---	---	---	---	---
Water [0]	12,699	24,830	(12,131)	5,992	---	(6,139)	5,860	---	---	---	---	---	---	---
Total	**39,494**	**72,786**	**(33,292)**	**13,768**	**---**	**(19,524)**	**12,685**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Canby														
Sanitation	124,365	140,342	(15,977)	34	---	(15,943)	---	---	---	---	---	---	---	---
Sewer	307,457	690,972	(383,515)	1,685,798	104,659	1,197,624	143,541	---	556,021	---	2,796,375	2,251,637	104,659	384,774
Storm Sewer	146,406	170,645	(24,239)	300,903	119,330	157,334	---	---	---	---	543,679	---	119,330	125,000
Water	425,682	766,112	(340,430)	2,484,586	69,066	2,075,090	136,688	---	1,231,903	---	3,370,760	2,083,188	69,066	270,923
Total	**1,003,910**	**1,768,071**	**(764,161)**	**4,471,321**	**293,055**	**3,414,105**	**280,229**	**---**	**1,787,924**	**---**	**6,710,814**	**4,334,825**	**293,055**	**780,697**
Cannon Falls														
Ambulance	1,038,871	974,425	64,446	17,320	---	81,766	---	---	---	(7,100)	577	---	---	---
Deputy Registrar	135,072	145,092	(10,020)	37,360	---	27,340	---	---	37,360	(18,450)	---	---	---	---
Disposal	1,485,862	1,017,523	468,339	20,045	146,675	341,709	---	---	---	35,000	2,695	---	146,675	851,371
Recycling Program	85,332	65,351	19,981	1,930	---	21,911	---	---	---	---	---	---	---	---
Storm Water	150,551	59,322	91,229	6,924	23,306	74,847	---	---	---	---	---	---	23,306	37,012
Water	791,472	656,465	135,007	34,859	91,747	78,119	---	---	---	110,000	735	---	91,747	418,641
Total	**3,687,160**	**2,918,178**	**768,982**	**118,438**	**261,728**	**625,692**	**---**	**---**	**37,360**	**119,450**	**4,007**	**---**	**261,728**	**1,307,024**
Canton														
Refuse	28,931	29,978	(1,047)	---	---	(1,047)	---	---	---	---	---	---	---	---
Sewer	75,223	128,033	(52,810)	---	15,406	(68,216)	---	---	---	---	---	---	15,406	21,000

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	66,577	57,815	8,762	2,236	2,399	8,599	---	---	---	---	---	---	2,399	---
Total	**170,731**	**215,826**	**(45,095)**	**2,236**	**17,805**	**(60,664)**	**---**	**---**	**---**	**---**	**---**	**---**	**17,805**	**21,000**
Carlos														
Sewer Fund	78,656	32,953	45,703	---	11,867	33,836	---	---	---	(1,296)	---	---	---	---
Water Fund	185,403	95,744	89,659	68	25,712	64,015	---	---	---	---	---	---	25,712	143,000
Total	**264,059**	**128,697**	**135,362**	**68**	**37,579**	**97,851**	**---**	**---**	**---**	**(1,296)**	**---**	**---**	**25,712**	**143,000**
Carlton														
Ambulance [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cemetery [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	247,645	224,829	22,816	9,319	20,959	11,176	---	---	8,392	---	---	---	20,959	30,040
Water	329,184	211,355	117,829	2,513,325	40,449	2,590,705	---	2,496,808	11,357	25,000	3,651,517	1,514,628	40,129	165,059
Total	**576,829**	**436,184**	**140,645**	**2,522,644**	**61,408**	**2,601,881**	**---**	**2,496,808**	**19,749**	**25,000**	**3,651,517**	**1,514,628**	**61,088**	**195,099**
Carver														
Sewer	616,805	1,075,950	(459,145)	45,132	41,344	(455,357)	---	---	---	---	185,505	62,950	41,344	190,002
Storm Water	188,188	280,740	(92,552)	82,388	103,020	(113,184)	---	---	---	(21,290)	665,821	456,850	103,020	83,792
Water	804,113	1,126,671	(322,558)	121,204	179,190	(380,544)	---	---	---	---	961,920	1,110,823	179,190	524,645
Total	**1,609,106**	**2,483,361**	**(874,255)**	**248,724**	**323,554**	**(949,085)**	**---**	**---**	**---**	**(21,290)**	**1,813,246**	**1,630,623**	**323,554**	**798,439**
Cass Lake														
Sewer	394,781	162,636	232,145	118	31,350	200,913	---	---	118	(464,218)	---	---	31,350	19,000
Water	264,337	126,143	138,194	66	16,822	121,438	---	---	66	148,349	---	332,000	16,822	51,000
Total	**659,118**	**288,779**	**370,339**	**184**	**48,172**	**322,351**	**---**	**---**	**184**	**(315,869)**	**---**	**332,000**	**48,172**	**70,000**
Cedar Mills														
Sewer	29,001	47,905	(18,904)	1,661	5,603	(22,846)	---	---	---	(28,000)	---	---	5,603	149,500
Total	**29,001**	**47,905**	**(18,904)**	**1,661**	**5,603**	**(22,846)**	**---**	**---**	**---**	**(28,000)**	**---**	**---**	**5,603**	**149,500**
Center City														
Sewer [0]	144,770	136,762	8,008	---	---	8,008	---	---	---	---	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Storm Water [0]	3,404	2,200	1,204	---	---	1,204	---	---	---	---	---	---	---	---
Water [0]	71,134	34,433	36,701	---	3,975	32,726	---	---	---	14,700	---	---	3,975	15,000
Total	**219,308**	**173,395**	**45,913**	**---**	**3,975**	**41,938**	**---**	**---**	**---**	**14,700**	**---**	**---**	**3,975**	**15,000**
Centerville														
Garbage	180,570	201,196	(20,626)	(8)	---	(20,634)	---	---	---	---	---	---	---	---
Recycling	48,938	54,607	(5,669)	(3)	---	(5,672)	---	---	---	---	---	---	---	---
Sewer	432,581	500,599	(68,018)	33,635	103,431	(137,814)	---	---	---	---	---	---	---	---
Storm Water	146,938	102,659	44,279	5,774	---	50,053	---	---	---	---	9,164	---	---	---
Water	307,038	424,437	(117,399)	57,127	---	(60,272)	---	---	9,717	---	12,218	---	---	---
Total	**1,116,065**	**1,283,498**	**(167,433)**	**96,525**	**103,431**	**(174,339)**	**---**	**---**	**9,717**	**---**	**21,382**	**---**	**---**	**---**
Ceylon														
Electric	246,322	247,026	(704)	14,959	---	14,255	---	---	---	---	46,527	---	---	---
Municipal Fitness Fund	---	466	(466)	---	---	(466)	---	---	---	---	---	---	---	---
Sewer	43,494	51,367	(7,873)	12,334	---	4,461	12,334	---	---	---	---	---	---	---
Water	34,321	78,211	(43,890)	52,262	---	8,372	51,655	---	---	---	11,758	---	---	10,480
Total	**324,137**	**377,070**	**(52,933)**	**79,555**	**---**	**26,622**	**63,989**	**---**	**---**	**---**	**58,285**	**---**	**---**	**10,480**
Champlin														
Recycling	370,171	426,096	(55,925)	46,935	---	(8,990)	---	---	40,927	---	---	---	---	---
Refuse Collection	1,408,828	1,215,414	193,414	47,274	---	240,688	---	---	---	174,996	---	---	---	---
Sewer Utility	2,850,043	2,646,048	203,995	267,190	---	471,185	---	---	---	201,996	142,214	---	---	---
Water Utility	2,220,178	2,106,801	113,377	605,648	---	719,025	---	---	---	510,828	719,560	---	---	---
Total	**6,849,220**	**6,394,359**	**454,861**	**967,047**	**---**	**1,421,908**	**---**	**---**	**40,927**	**887,820**	**861,774**	**---**	**---**	**---**
Chandler														
Sewer	159,144	118,683	40,461	1,699	3,396	38,764	---	---	---	---	---	---	3,396	72,000
Water	71,554	61,260	10,294	1,275	---	11,569	---	---	---	---	---	---	---	---
Total	**230,698**	**179,943**	**50,755**	**2,974**	**3,396**	**50,333**	**---**	**---**	**---**	**---**	**---**	**---**	**3,396**	**72,000**
Chanhassen														
Sewer	3,143,958	3,875,771	(731,813)	428,933	3,810	(306,690)	---	---	131	258,810	210,611	---	3,810	62,500

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Surface Water Management	998,770	1,918,378	(919,608)	309,518	---	(610,090)	---	---	177,572	469,451	445,010	---	---	---
Water	2,931,664	5,186,813	(2,255,149)	288,628	655,693	(2,622,214)	---	---	173,231	569,024	113,171	---	655,693	1,787,500
Total	**7,074,392**	**10,980,962**	**(3,906,570)**	**1,027,079**	**659,503**	**(3,538,994)**	**---**	**---**	**350,934**	**1,297,285**	**768,792**	**---**	**659,503**	**1,850,000**
Chaska														
Chaska Curling Center	1,240,291	1,924,197	(683,906)	(106,188)	489,965	(1,280,059)	---	---	731	(1,590,287)	---	---	489,965	980,000
Community Center	3,264,746	4,534,912	(1,270,166)	(46,552)	164,200	(1,480,918)	---	---	2,377	(432,000)	40,425	---	161,859	374,030
Electric	41,203,336	35,238,718	5,964,618	364,852	339,016	5,990,454	---	---	2,628	5,671,340	2,802,959	---	339,016	420,000
Par 30 Golf Course	136,903	186,236	(49,333)	(3,173)	---	(52,506)	---	---	126	---	---	---	---	---
Sewer	4,136,124	3,963,363	172,761	156,938	122,087	207,612	---	---	920	1,407,076	503,475	1,310,425	122,087	121,000
Storm Water Utility	1,688,118	1,086,865	601,253	26,478	79,911	547,820	---	---	345	725,632	41,099	639,791	79,911	80,000
Town Course Golf Course	2,105,154	2,477,593	(372,439)	(1,573)	21,757	(395,769)	---	---	1,135	4,689	158,795	---	---	---
Turbine Generator	1,576,477	389,787	1,186,690	133,470	634,078	686,082	---	---	---	---	---	---	634,078	1,195,000
Water	2,921,859	3,001,421	(79,562)	164,003	382,059	(297,618)	---	---	870	862,905	195,691	964,784	382,059	594,000
Total	**58,273,008**	**52,803,092**	**5,469,916**	**688,255**	**2,233,073**	**3,925,098**	**---**	**---**	**9,132**	**6,649,355**	**3,742,444**	**2,915,000**	**2,208,975**	**3,764,030**
Chatfield														
Garbage	226,597	224,854	1,743	13,010	---	14,753	---	---	---	16,200	---	---	---	---
Sewer	907,326	621,978	285,348	71,504	82,102	274,750	---	---	---	11,231	20,369	---	82,102	454,000
Water	324,441	354,980	(30,539)	49,964	4,989	14,436	---	---	---	133,562	59,374	---	4,989	34,000
Total	**1,458,364**	**1,201,812**	**256,552**	**134,478**	**87,091**	**303,939**	**---**	**---**	**---**	**160,993**	**79,743**	**---**	**87,091**	**488,000**
Chisago City														
Deputy Registrar	359,366	369,896	(10,530)	1,432	---	(9,098)	---	---	---	29,000	---	---	---	---
Sewer	752,374	850,273	(97,899)	56,939	146,806	(187,766)	45,000	---	---	(103,097)	403,006	---	---	---
Water	394,616	596,096	(201,480)	23,669	---	(177,811)	---	---	2,425	93,070	---	---	---	---
Total	**1,506,356**	**1,816,265**	**(309,909)**	**82,040**	**146,806**	**(374,675)**	**45,000**	**---**	**2,425**	**18,973**	**403,006**	**---**	**---**	**---**
Chisholm														
Garbage	571,511	545,491	26,020	17,235	---	43,255	---	---	---	---	3,208	---	---	---
Sewer	1,645,951	1,724,649	(78,698)	11,113	10,908	(78,493)	---	---	---	---	9,508	---	10,908	36,706
Water	664,574	682,726	(18,152)	2,264	48,789	(64,677)	---	---	---	---	129,055	---	48,789	219,214

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**2,882,036**	**2,952,866**	**(70,830)**	**30,612**	**59,697**	**(99,915)**	**---**	**---**	**---**	**---**	**141,771**	**---**	**59,697**	**255,920**
Chokio														
Garbage	53,595	52,634	961	---	---	961	---	---	---	---	---	---	---	---
Sewer	67,435	92,237	(24,802)	---	12,696	(37,498)	---	---	---	(11,520)	17,280	---	12,696	14,800
Storm Sewer	32,686	26,717	5,969	---	10,294	(4,325)	---	---	---	---	---	---	10,294	30,200
Water	114,622	97,950	16,672	---	6,003	10,669	---	---	---	5,760	---	---	6,003	63,000
Total	**268,338**	**269,538**	**(1,200)**	**---**	**28,993**	**(30,193)**	**---**	**---**	**---**	**(5,760)**	**17,280**	**---**	**28,993**	**108,000**
Circle Pines														
Gas	3,348,180	3,109,879	238,301	38,845	12,013	265,133	---	---	1,118	---	467,938	---	12,013	105,000
Sewer	790,040	684,453	105,587	88,747	99,018	95,316	---	---	171	1,167,128	57,328	---	99,018	400,000
Solid Waste	423,717	420,541	3,176	66,033	---	69,209	---	---	---	---	---	---	---	---
Storm Water	176,608	176,690	(82)	48,300	49,588	(1,370)	---	---	---	653,591	185,281	---	49,588	264,100
Water	508,946	497,127	11,819	185,985	83,696	114,108	---	---	3,557	840,332	23,170	---	83,696	365,900
Total	**5,247,491**	**4,888,690**	**358,801**	**427,910**	**244,315**	**542,396**	**---**	**---**	**4,846**	**2,661,051**	**733,717**	**---**	**244,315**	**1,135,000**
Clara City														
Ambulance	109,215	102,378	6,837	11,825	---	18,662	---	---	3,075	(54,602)	245,339	---	---	---
Assisted Living	747,238	749,563	(2,325)	3,146	116,991	(116,170)	---	---	---	25,000	---	---	116,991	120,000
Care Center [14]	4,197,164	4,584,654	(387,490)	4,392	125,051	(508,149)	---	---	9,874	30,000	17,168	75,000	78,101	145,000
Congregate Housing	202,677	237,791	(35,114)	105	110	(35,119)	---	---	---	10,000	---	---	110	---
Sewer	335,270	316,154	19,116	174,695	1,286	192,525	---	---	---	101,744	167,150	---	---	---
Water	387,648	246,319	141,329	24,907	10,198	156,038	24,339	---	37	44,878	---	---	10,198	147,000
Total	**5,979,212**	**6,236,859**	**(257,647)**	**219,070**	**253,636**	**(292,213)**	**24,339**	**---**	**12,986**	**157,020**	**429,657**	**75,000**	**205,400**	**412,000**
Claremont														
Sewer Utility	137,440	189,926	(52,486)	13,468	70,868	(109,886)	---	---	---	(68,644)	---	1,226,931	70,868	40,000
Water Utility	127,338	115,506	11,832	4,308	63,052	(46,912)	---	---	---	---	---	1,127,552	63,052	55,000
Total	**264,778**	**305,432**	**(40,654)**	**17,776**	**133,920**	**(156,798)**	**---**	**---**	**---**	**(68,644)**	**---**	**2,354,483**	**133,920**	**95,000**
Clarissa														
Gas	544,809	368,218	176,591	31,654	10,194	198,051	---	---	---	---	---	---	10,194	37,500

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Liquor	386,519	440,529	(54,010)	9,442	---	(44,568)	---	---	---	---	---	---	---	---
Sewer	181,644	66,510	115,134	6,615	14,271	107,478	---	---	---	---	---	---	14,271	52,500
Water	204,929	157,351	47,578	4,160	16,310	35,428	---	---	---	---	---	---	16,310	60,000
Total	**1,317,901**	**1,032,608**	**285,293**	**51,871**	**40,775**	**296,389**	**---**	**---**	**---**	**---**	**---**	**---**	**40,775**	**150,000**
Clarkfield														
Clarkfield Care Center [14]	3,670,107	3,907,395	(237,288)	3,042	---	(234,246)	---	---	---	---	42,417	---	---	---
Economic Development Authority Apartments	105,492	64,947	40,545	1,818	14,943	27,420	---	---	---	(45,136)	14,137	---	14,943	47,871
Economic Development Authority Café	118,932	216,397	(97,465)	6,190	1,147	(92,422)	---	---	---	---	6,661	---	---	---
Garbage	57,630	56,567	1,063	---	---	1,063	---	---	---	---	---	---	---	---
Sewer	166,732	124,521	42,211	8,710	1,357	49,564	7,941	---	---	16,425	---	---	1,357	12,420
Storm Sewer	23,872	---	23,872	---	---	23,872	---	---	---	---	---	---	---	---
Water	165,028	178,676	(13,648)	21,580	9,541	(1,609)	21,470	---	---	16,425	5,110	---	9,541	211,580
Total	**4,307,793**	**4,548,503**	**(240,710)**	**41,340**	**26,988**	**(226,358)**	**29,411**	**---**	**---**	**(12,286)**	**68,325**	**---**	**25,841**	**271,871**
Clarks Grove														
Garbage [0]	32,511	32,252	259	1,415	---	1,674	---	---	---	---	---	---	---	---
Sewer [0]	74,309	9,539	64,770	2,194	---	66,964	---	---	---	---	54,282	---	---	---
Storm Sewer [0]	4,615	1,543	3,072	147	---	3,219	---	---	---	---	7,319	---	---	---
Water	100,637	30,449	70,188	2,982	---	73,170	---	---	---	---	31,007	---	---	---
Total	**212,072**	**73,783**	**138,289**	**6,738**	**---**	**145,027**	**---**	**---**	**---**	**---**	**92,608**	**---**	**---**	**---**
Clear Lake														
Sewer	321,107	169,246	151,861	612	13,634	138,839	---	---	---	(24,700)	---	---	13,634	127,384
Water	109,192	146,165	(36,973)	20,324	174	(16,823)	---	---	---	5,300	334,636	320,348	174	---
Total	**430,299**	**315,411**	**114,888**	**20,936**	**13,808**	**122,016**	**---**	**---**	**---**	**(19,400)**	**334,636**	**320,348**	**13,808**	**127,384**
Clearbrook**														
Liquor [35]	543,865	498,295	45,570	---	---	45,570	---	---	---	---	---	---	---	---
Natural Gas	360,283	310,190	50,093	---	3,713	46,380	---	---	---	40,000	---	---	---	2,741
Sewer	127,344	76,125	51,219	---	1,515	49,704	---	---	---	15,000	---	---	49	22,741
Water	111,366	101,477	9,889	---	600	9,289	---	---	---	---	---	---	600	2,741

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**1,142,858**	**986,087**	**156,771**	**---**	**5,828**	**150,943**	**---**	**---**	**---**	**55,000**	**---**	**---**	**649**	**28,223**
Clearwater														
Clear Lake Clearwater Sewer Authority [29]	428,889	635,367	(206,478)	1,041	---	(205,437)	---	---	---	---	860,215	---	---	---
Refuse and Recycling [0]	95,194	111,750	(16,556)	11,084	---	(5,472)	---	---	---	---	---	---	---	---
Sewer [0]	911,401	442,028	469,373	84,008	70,116	483,265	---	---	---	---	---	---	70,116	475,214
Storm Sewer [0]	7,490	266	7,224	437	---	7,661	---	---	---	---	---	---	---	---
Water [0]	173,254	160,006	13,248	58,611	20,612	51,247	---	---	---	---	12,100	---	20,612	35,000
Total	**1,616,228**	**1,349,417**	**266,811**	**155,181**	**90,728**	**331,264**	**---**	**---**	**---**	**---**	**872,315**	**---**	**90,728**	**510,214**
Clements														
Water and Sewer [3]	40,906	42,945	(2,039)	508	5,878	(7,409)	---	---	---	---	---	44,200	---	---
Total	**40,906**	**42,945**	**(2,039)**	**508**	**5,878**	**(7,409)**	**---**	**---**	**---**	**---**	**---**	**44,200**	**---**	**---**
Cleveland														
Liquor	217,427	249,129	(31,702)	34,168	---	2,466	---	---	---	---	---	---	---	---
Refuse	23,872	23,552	320	---	---	320	---	---	---	---	---	---	---	---
Sewer	126,458	89,701	36,757	8,328	5,881	39,204	---	---	---	---	---	---	5,881	35,418
Water	237,511	117,081	120,430	2,470	17,119	105,781	---	---	---	---	---	---	17,119	91,418
Total	**605,268**	**479,463**	**125,805**	**44,966**	**23,000**	**147,771**	**---**	**---**	**---**	**---**	**---**	**---**	**23,000**	**126,836**
Climax														
Garbage	21,042	20,577	465	---	---	465	---	---	---	---	---	---	---	---
Sewer	78,823	149,731	(70,908)	107	34,375	(105,176)	---	---	---	(58,094)	63,117	---	34,375	---
Water	68,964	92,725	(23,761)	---	---	(23,761)	---	---	---	---	---	---	---	---
Total	**168,829**	**263,033**	**(94,204)**	**107**	**34,375**	**(128,472)**	**---**	**---**	**---**	**(58,094)**	**63,117**	**---**	**34,375**	**---**
Clinton														
Garbage	35,698	19,249	16,449	---	---	16,449	---	---	---	---	---	---	---	---
Sewer	139,395	124,168	15,227	---	54,214	(38,987)	---	---	---	---	83,770	---	54,214	20,000
Water	89,316	57,495	31,821	---	8,872	22,949	---	---	---	---	115,127	---	8,872	---
Total	**264,409**	**200,912**	**63,497**	**---**	**63,086**	**411**	**---**	**---**	**---**	**---**	**198,897**	**---**	**63,086**	**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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Clontarf														
Refuse or Garbage Collection [0]	11,045	10,299	746	11,613	---	12,359	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	1,484	15,370	(13,886)	40,514	17,944	8,684	---	---	---	(10,000)	---	---	17,944	10,000
Total	**12,529**	**25,669**	**(13,140)**	**52,127**	**17,944**	**21,043**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**17,944**	**10,000**
Cloquet														
Sewer	1,753,996	1,611,548	142,448	21,600	---	164,048	---	---	---	135,203	211,323	---	---	---
Storm Water	333,489	(8,892)	342,381	5,300	---	347,681	---	---	---	234,384	35,141	---	---	---
Water	3,892,987	3,529,264	363,723	106,900	49,427	421,196	---	---	---	37,069	5,484,679	3,256,724	49,427	294,911
Total	**5,980,472**	**5,131,920**	**848,552**	**133,800**	**49,427**	**932,925**	**---**	**---**	**---**	**406,656**	**5,731,143**	**3,256,724**	**49,427**	**294,911**
Cobden														
Water and Sewer [0][3]	18,901	12,064	6,837	---	3,400	3,437	---	---	---	---	---	---	3,400	1,600
Total	**18,901**	**12,064**	**6,837**	**---**	**3,400**	**3,437**	**---**	**---**	**---**	**---**	**---**	**---**	**3,400**	**1,600**
Cohasset														
Natural Gas	1,564,346	1,164,208	400,138	12,910	---	413,048	---	---	---	46,026	252,140	---	---	---
Sewer	352,579	413,048	(60,469)	40,389	---	(20,080)	---	---	---	518,310	15,839	---	---	---
Water	239,661	261,602	(21,941)	11,155	---	(10,786)	---	---	---	727,767	27,266	---	---	---
Total	**2,156,586**	**1,838,858**	**317,728**	**64,454**	**---**	**382,182**	**---**	**---**	**---**	**1,292,103**	**295,245**	**---**	**---**	**---**
Cokato														
Sewer	642,932	685,138	(42,206)	26,338	5,136	(21,004)	---	---	---	---	4,258	---	---	---
Water	729,071	608,613	120,458	40,711	56,601	104,568	---	---	---	---	157,028	---	40,955	259,000
Total	**1,372,003**	**1,293,751**	**78,252**	**67,049**	**61,737**	**83,564**	**---**	**---**	**---**	**---**	**161,286**	**---**	**40,955**	**259,000**
Cold Spring														
Sewer	2,171,664	997,643	1,174,021	158,178	48,179	1,284,020	---	---	395	146,023	16,864	---	48,179	396,000
Storm Water	42,087	39,504	2,583	1,611	---	4,194	---	---	20	---	---	---	---	---
Water	765,436	711,863	53,573	28,623	7,276	74,920	---	---	218	190,110	124,479	---	7,276	40,590
Total	**2,979,187**	**1,749,010**	**1,230,177**	**188,412**	**55,455**	**1,363,134**	**---**	**---**	**633**	**336,133**	**141,343**	**---**	**55,455**	**436,590**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Coleraine														
Golf Course	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [3]	541,614	498,120	43,494	959	7,277	37,176	---	1,614,695	---	---	---	---	7,277	137,000
Waste Management [32]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**541,614**	**498,120**	**43,494**	**959**	**7,277**	**37,176**	**---**	**1,614,695**	**---**	**---**	**---**	**---**	**7,277**	**137,000**
Cologne														
Sanitary Sewer	397,125	442,666	(45,541)	---	---	(45,541)	---	---	---	---	---	---	---	---
Storm Sewer	30,774	8,749	22,025	---	---	22,025	---	---	---	---	---	---	---	---
Water	535,190	480,618	54,572	---	95,996	(41,424)	---	---	---	---	41,822	47,480	95,996	390,000
Total	**963,089**	**932,033**	**31,056**	**---**	**95,996**	**(64,940)**	**---**	**---**	**---**	**---**	**41,822**	**47,480**	**95,996**	**390,000**
Columbia Heights														
Liquor	8,914,878	8,411,078	503,800	34,830	59,260	479,370	---	---	4,030	145,400	12,810	---	59,260	245,000
Refuse	2,068,509	1,882,089	186,420	136,890	---	323,310	---	---	102,190	83,800	---	---	---	---
Sewer	2,074,292	1,981,427	92,865	24,869	6,464	111,270	---	---	---	96,500	44,245	---	6,464	53,400
Storm Sewer	480,515	802,863	(322,348)	11,853	7,770	(318,265)	---	---	---	---	---	---	7,770	73,600
Water	3,431,200	2,660,076	771,124	17,311	12,410	776,025	---	---	---	96,500	46,313	---	12,410	120,000
Total	**16,969,394**	**15,737,533**	**1,231,861**	**225,753**	**85,904**	**1,371,710**	**---**	**---**	**106,220**	**422,200**	**103,368**	**---**	**85,904**	**492,000**
Columbus														
Sewer	78,975	139,477	(60,502)	517	---	(59,985)	---	---	---	---	1,286	---	---	---
Water	215,429	161,799	53,630	---	---	53,630	---	---	---	---	167,190	---	---	---
Total	**294,404**	**301,276**	**(6,872)**	**517**	**---**	**(6,355)**	**---**	**---**	**---**	**---**	**168,476**	**---**	**---**	**---**
Comfrey														
Sewer	83,602	108,518	(24,916)	726	4,568	(28,758)	---	---	---	---	23,044	---	4,568	20,000
Water	88,648	72,551	16,097	3,872	14,945	5,024	---	---	---	---	---	---	14,945	38,000
Total	**172,250**	**181,069**	**(8,819)**	**4,598**	**19,513**	**(23,734)**	**---**	**---**	**---**	**---**	**23,044**	**---**	**19,513**	**58,000**
Comstock														
Garbage and Recycling [0]	17,593	16,516	1,077	---	---	1,077	---	---	---	---	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewage Collection and Disposal [0]	15,600	9,555	6,045	---	---	6,045	---	---	---	---	---	---	---	---
Water [0]	8,555	7,395	1,160	---	---	1,160	---	---	---	---	---	---	---	---
Total	**41,748**	**33,466**	**8,282**	**---**	**---**	**8,282**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Conger														
Sewer [0]	46,699	16,384	30,315	8,788	23,745	15,358	---	---	---	---	---	---	23,745	19,915
Water	14,939	12,950	1,989	---	---	1,989	---	---	---	---	---	---	---	---
Total	**61,638**	**29,334**	**32,304**	**8,788**	**23,745**	**17,347**	**---**	**---**	**---**	**---**	**---**	**---**	**23,745**	**19,915**
Cook														
Liquor	1,277,254	1,265,737	11,517	13,168	---	24,685	---	---	---	---	---	---	---	---
Sewer	190,634	226,554	(35,920)	---	20,772	(56,692)	---	---	---	(12,250)	47,971	---	20,772	33,150
Water	196,470	234,472	(38,002)	---	17,044	(55,046)	---	---	---	(12,250)	---	---	17,044	27,200
Water/Sewer Line Replacement	36,977	---	36,977	---	---	36,977	---	---	---	24,500	---	---	---	---
Total	**1,701,335**	**1,726,763**	**(25,428)**	**13,168**	**37,816**	**(50,076)**	**---**	**---**	**---**	**---**	**47,971**	**---**	**37,816**	**60,350**
Coon Rapids														
Golf Course	7,371,748	7,669,830	(298,082)	(37,163)	137,683	(472,928)	---	---	563	---	631,105	---	137,683	226,932
Sewer	6,701,660	6,358,742	342,918	194,202	---	537,120	---	---	493	---	1,227,012	---	---	---
Storm Water Drainage	1,646,429	1,418,625	227,804	181,974	9,317	400,461	---	---	12,729	---	669,449	---	9,317	80,000
Water	5,619,475	5,162,102	457,373	71,144	425,592	102,925	---	---	772	---	3,569,181	2,965,156	364,851	1,770,000
Total	**21,339,312**	**20,609,299**	**730,013**	**410,157**	**572,592**	**567,578**	**---**	**---**	**14,557**	**---**	**6,096,747**	**2,965,156**	**511,851**	**2,076,932**
Corcoran														
Sewer	118,341	187,147	(68,806)	15,914	45,919	(98,811)	---	---	---	142,955	---	---	45,919	74,700
Water	162,948	295,040	(132,092)	45,592	51,335	(137,835)	---	---	---	128,955	---	---	51,335	96,591
Total	**281,289**	**482,187**	**(200,898)**	**61,506**	**97,254**	**(236,646)**	**---**	**---**	**---**	**271,910**	**---**	**---**	**97,254**	**171,291**
Correll														
Water [0]	10,733	9,276	1,457	---	---	1,457	---	---	---	---	---	---	---	---
Total	**10,733**	**9,276**	**1,457**	**---**	**---**	**1,457**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Cosmos														
Sewer	54,436	60,184	(5,748)	6,919	---	1,171	---	---	---	---	---	---	---	---
Water	179,629	166,076	13,553	6,726	9,937	10,342	---	---	---	---	16,722	---	9,937	93,000
Total	**234,065**	**226,260**	**7,805**	**13,645**	**9,937**	**11,513**	**---**	**---**	**---**	**---**	**16,722**	**---**	**9,937**	**93,000**
Cottage Grove														
Cottage Grove Emergency Medical Services	2,066,733	1,708,491	358,242	18,284	18,473	358,053	---	---	---	94,500	---	---	---	---
Sewer Operating	3,064,579	3,107,771	(43,192)	88,833	---	45,641	---	---	---	192,600	---	---	---	---
Street Light Utility	786,415	1,062,623	(276,208)	60,375	---	(215,833)	---	---	---	348,650	---	---	---	---
Water Operating	2,505,546	2,869,383	(363,837)	195,371	---	(168,466)	---	---	---	186,000	---	---	---	---
Total	**8,423,273**	**8,748,268**	**(324,995)**	**362,863**	**18,473**	**19,395**	**---**	**---**	**---**	**821,750**	**---**	**---**	**---**	**---**
Cottonwood														
Sewer	214,308	273,603	(59,295)	4,376	7,203	(62,122)	---	---	---	---	96,587	---	7,203	51,000
Water	177,482	212,991	(35,509)	1,704	22,625	(56,430)	---	---	---	---	41,456	---	22,625	30,000
Total	**391,790**	**486,594**	**(94,804)**	**6,080**	**29,828**	**(118,552)**	**---**	**---**	**---**	**---**	**138,043**	**---**	**29,828**	**81,000**
Courtland														
Water and Sewer [3]	405,845	383,723	22,122	1,845	13,503	10,464	---	---	---	(30,000)	1,882,607	1,698,053	13,503	74,800
Total	**405,845**	**383,723**	**22,122**	**1,845**	**13,503**	**10,464**	**---**	**---**	**---**	**(30,000)**	**1,882,607**	**1,698,053**	**13,503**	**74,800**
Cromwell														
Liquor	392,422	372,756	19,666	519	---	20,185	---	---	---	28,000	---	---	---	---
Sewer	40,573	37,402	3,171	10,500	712	12,959	7,069	---	---	---	---	---	712	14,242
Water	35,161	24,327	10,834	2,897	3,193	10,538	---	---	---	---	---	---	3,193	6,110
Total	**468,156**	**434,485**	**33,671**	**13,916**	**3,905**	**43,682**	**7,069**	**---**	**---**	**28,000**	**---**	**---**	**3,905**	**20,352**
Crookston														
Economic Development [29]	178,083	367,181	(189,098)	174,006	---	(15,092)	---	---	---	(2,012)	---	---	---	---
Housing Programs [29]	238,877	1,463,783	(1,224,906)	1,074,582	---	(150,324)	---	1,081,420	---	2,012	380,332	---	---	---
Sewer	456,621	443,924	12,697	15,266	---	27,963	---	---	---	(2,023)	31,303	---	---	---
Water	1,457,846	1,138,890	318,956	49,273	---	368,229	---	---	---	220,140	644,471	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**2,331,427**	**3,413,778**	**(1,082,351)**	**1,313,127**	**---**	**230,776**	**---**	**1,081,420**	**---**	**218,117**	**1,056,106**	**---**	**---**	**---**
Crosby														
Deputy Registrar [0]	138,026	94,424	43,602	1,791	6	45,387	---	---	---	---	---	---	---	---
Range Collectors [0]	188,557	185,944	2,613	---	---	2,613	---	---	---	---	---	---	---	---
Sanitation [0]	---	55,603	(55,603)	57,000	---	1,397	---	---	---	---	---	---	---	---
Sewer	652,794	545,563	107,231	26,808	19,024	115,015	---	---	---	---	29,642	---	19,024	103,000
Storm Drainage [0]	44,399	24,381	20,018	13,434	---	33,452	---	---	---	33,615	---	---	---	---
Water	464,464	409,139	55,325	85,369	68,148	72,546	---	---	---	---	60,729	---	68,148	281,000
Total	**1,488,240**	**1,315,054**	**173,186**	**184,402**	**87,178**	**270,410**	**---**	**---**	**---**	**33,615**	**90,371**	**---**	**87,172**	**384,000**
Crosslake														
Sewer	299,855	588,366	(288,511)	353,259	36,847	27,901	340,747	---	---	(30,578)	249,143	---	36,847	275,000
Total	**299,855**	**588,366**	**(288,511)**	**353,259**	**36,847**	**27,901**	**340,747**	**---**	**---**	**(30,578)**	**249,143**	**---**	**36,847**	**275,000**
Crystal														
Recycling	342,336	334,947	7,389	3,148	---	10,537	---	---	---	8,635	---	---	---	---
Sanitary Sewer	2,446,851	2,164,837	282,014	63,420	---	345,434	---	---	---	191,985	486,927	---	---	---
Storm Drainage	1,226,403	1,539,162	(312,759)	2,404,933	---	2,092,174	---	---	1,187,877	51,661	1,872,872	---	---	---
Street Lights	194,950	151,732	43,218	21,874	---	65,092	---	---	---	14,595	5,620	---	---	---
Water	3,707,733	3,087,624	620,109	215,736	7,200	828,645	---	---	---	191,985	89,267	---	---	---
Total	**7,918,273**	**7,278,302**	**639,971**	**2,709,111**	**7,200**	**3,341,882**	**---**	**---**	**1,187,877**	**458,861**	**2,454,686**	**---**	**---**	**---**
Currie														
Garbage	8,728	7,956	772	---	---	772	---	---	---	---	---	---	---	---
Sewer	52,940	69,538	(16,598)	49,094	18,271	14,225	---	12,832	16	---	5,821	---	18,271	11,000
Storm Sewer	7,940	---	7,940	---	---	7,940	---	---	---	---	---	---	---	---
Water	67,435	69,260	(1,825)	4,098	---	2,273	---	---	16	87,270	---	---	---	---
Total	**137,043**	**146,754**	**(9,711)**	**53,192**	**18,271**	**25,210**	**---**	**12,832**	**32**	**87,270**	**5,821**	**---**	**18,271**	**11,000**
Cuyuna														
Sewer [0]	32,854	26,350	6,504	---	---	6,504	---	---	---	14,972	---	---	---	---
Water [0]	17,721	20,389	(2,668)	---	---	(2,668)	---	---	---	---	---	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**50,575**	**46,739**	**3,836**	**---**	**---**	**3,836**	**---**	**---**	**---**	**14,972**	**---**	**---**	**---**	**---**
Cyrus														
Garbage [0]	33,149	30,602	2,547	---	---	2,547	---	---	---	---	---	---	---	---
Sewer [0]	32,550	34,042	(1,492)	835	---	(657)	---	---	---	---	---	---	---	---
Water	81,827	111,202	(29,375)	1,207	15,592	(43,760)	---	18,684	---	---	---	---	15,592	16,000
Total	**147,526**	**175,846**	**(28,320)**	**2,042**	**15,592**	**(41,870)**	**---**	**18,684**	**---**	**---**	**---**	**---**	**15,592**	**16,000**
Dalton														
Liquor	256,578	253,034	3,544	832	---	4,376	---	---	---	---	2,348	---	---	---
Sewer	39,797	22,640	17,157	1,888	82,335	(63,290)	---	---	---	---	---	---	---	---
Water	49,852	88,165	(38,313)	7,730	15,091	(45,674)	---	---	---	---	13,540	---	15,091	18,000
Total	**346,227**	**363,839**	**(17,612)**	**10,450**	**97,426**	**(104,588)**	**---**	**---**	**---**	**---**	**15,888**	**---**	**15,091**	**18,000**
Danube														
Economic Development Authority [29]	25,920	20,169	5,751	---	2,931	2,820	---	---	---	---	1,168	---	2,930	10,727
Garbage	32,999	29,655	3,344	210	---	3,554	---	---	---	---	---	---	---	---
Sewer	40,470	39,009	1,461	27,562	---	29,023	---	19,226	6,409	---	60,879	---	---	---
Water	68,161	56,210	11,951	3,078	---	15,029	---	---	---	---	35,394	---	---	---
Total	**167,550**	**145,043**	**22,507**	**30,850**	**2,931**	**50,426**	**---**	**19,226**	**6,409**	**---**	**97,441**	**---**	**2,930**	**10,727**
Danvers														
Refuse	15,123	12,297	2,826	---	---	2,826	---	---	---	---	---	---	---	---
Sewer	12,839	25,985	(13,146)	8,631	---	(4,515)	---	---	---	---	---	---	---	---
Total	**27,962**	**38,282**	**(10,320)**	**8,631**	**---**	**(1,689)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Darfur														
Sewer	29,309	39,562	(10,253)	11,826	4,485	(2,912)	---	8,835	2,945	---	5,890	---	4,485	4,000
Water	17,126	16,614	512	3	---	515	---	---	---	---	---	---	---	---
Total	**46,435**	**56,176**	**(9,741)**	**11,829**	**4,485**	**(2,397)**	**---**	**8,835**	**2,945**	**---**	**5,890**	**---**	**4,485**	**4,000**
Darwin														
Liquor	644,099	620,406	23,693	1,316	---	25,009	---	---	324	---	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Sewer	42,080	26,041	16,039	3,050	---	19,089	---	---	---	---	---	---	---	---
Water	72,680	69,373	3,307	5,296	2,829	5,774	---	---	---	---	---	---	2,829	9,000
Total	**758,859**	**715,820**	**43,039**	**9,662**	**2,829**	**49,872**	**---**	**---**	**324**	**---**	**---**	**---**	**2,829**	**9,000**
Dassel*														
Liquor	1,250,914	1,215,012	35,902	---	9,293	26,609	---	---	---	---	---	---	9,293	55,000
Sewer	372,787	334,093	38,694	20,025	11,666	47,053	---	---	---	---	16,606	---	11,666	130,000
Surface Water	16,906	12,321	4,585	244	4,039	790	---	---	---	---	95,709	---	4,039	---
Water	405,870	318,823	87,047	13,580	13,392	87,235	---	---	---	---	724,724	716,316	13,392	202,000
Total	**2,046,477**	**1,880,249**	**166,228**	**33,849**	**38,390**	**161,687**	**---**	**---**	**---**	**---**	**837,039**	**716,316**	**38,390**	**387,000**
Dawson														
Armory Housing	66,670	56,270	10,400	1,606	9,082	2,924	---	---	---	---	---	---	8,785	20,000
Liquor	459,399	464,864	(5,465)	1,616	---	(3,849)	---	---	---	---	---	---	---	---
Refuse	117,480	113,504	3,976	2,921	---	6,897	---	---	---	---	---	---	---	---
Water and Sewer [3]	897,366	689,492	207,874	2,159	88,150	121,883	---	---	---	(54,000)	166,689	---	88,150	388,000
Total	**1,540,915**	**1,324,130**	**216,785**	**8,302**	**97,232**	**127,855**	**---**	**---**	**---**	**(54,000)**	**166,689**	**---**	**96,935**	**408,000**
Dayton														
Sewer	436,536	786,250	(349,714)	644,968	---	295,254	---	---	37,375	320,497	10,492	---	---	---
Water	690,646	842,667	(152,021)	1,493,378	---	1,341,357	---	---	---	400,500	459,544	---	---	---
Total	**1,127,182**	**1,628,917**	**(501,735)**	**2,138,346**	**---**	**1,636,611**	**---**	**---**	**37,375**	**720,997**	**470,036**	**---**	**---**	**---**
De Graff														
Garbage	11,799	13,655	(1,856)	---	---	(1,856)	---	---	---	---	---	---	---	---
Liquor	346,425	375,504	(29,079)	36,263	543	6,641	---	---	---	---	1,343	---	---	---
Sewer	960	3,607	(2,647)	4,270,690	20,202	4,247,841	---	1,203,050	2,871,637	---	3,891,043	52,000	20,202	690,000
Water	17,503	27,540	(10,037)	---	5,670	(15,707)	---	---	---	---	---	---	5,670	3,000
Total	**376,687**	**420,306**	**(43,619)**	**4,306,953**	**26,415**	**4,236,919**	**---**	**1,203,050**	**2,871,637**	**---**	**3,892,386**	**52,000**	**25,872**	**693,000**
Deephaven														
Marina	149,046	133,875	15,171	8,228	---	23,399	---	---	---	---	7,280	---	---	---
Recycling	17,120	22,912	(5,792)	11,301	---	5,509	---	---	---	---	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Sewer	709,136	800,269	(91,133)	63,625	---	(27,508)	---	---	---	32,169	69,637	---	---	---
Storm Water	119,914	69,563	50,351	845	---	51,196	---	---	---	---	55,896	---	---	---
Water	85,655	89,755	(4,100)	7,994	---	3,894	---	---	---	---	---	---	---	---
Total	**1,080,871**	**1,116,374**	**(35,503)**	**91,993**	**---**	**56,490**	**---**	**---**	**---**	**32,169**	**132,813**	**---**	**---**	**---**
Deer Creek														
Sewer	58,911	41,354	17,557	7,472	4,801	20,228	---	---	---	5,000	65,887	---	4,801	18,500
Water [0]	54,669	32,204	22,465	10,529	12,160	20,834	---	---	---	(5,000)	13,647	---	12,160	6,000
Total	**113,580**	**73,558**	**40,022**	**18,001**	**16,961**	**41,062**	**---**	**---**	**---**	**---**	**79,534**	**---**	**16,961**	**24,500**
Deer River														
License Bureau	121,709	65,393	56,316	---	---	56,316	---	---	---	---	---	---	---	---
Sewer	252,567	179,346	73,221	---	20,939	52,282	---	---	---	(155,864)	9,447	51,000	20,939	88,155
Water	212,792	184,531	28,261	---	14,605	13,656	---	---	---	(179,894)	5,154	---	14,605	53,750
Total	**587,068**	**429,270**	**157,798**	**---**	**35,544**	**122,254**	**---**	**---**	**---**	**(335,758)**	**14,601**	**51,000**	**35,544**	**141,905**
Deerwood														
Sewer Fund	107,256	118,355	(11,099)	4,657	2,231	(8,673)	---	---	---	---	---	---	---	---
Water Fund	182,407	110,819	71,588	4,021	7,667	67,942	---	---	---	21,203	41,822	---	3,559	14,000
Total	**289,663**	**229,174**	**60,489**	**8,678**	**9,898**	**59,269**	**---**	**---**	**---**	**21,203**	**41,822**	**---**	**3,559**	**14,000**
Delano														
Electric [29]	6,390,701	5,905,719	484,982	397,071	21,315	860,738	---	---	---	---	1,345,077	---	21,315	142,394
Liquor	2,984,486	2,729,145	255,341	6,881	---	262,222	---	---	656	100,000	2,020	---	---	---
Sanitary Sewer	1,834,170	1,540,633	293,537	824,251	147,287	970,501	---	---	---	62,553	40,590	---	147,287	984,966
Water [29]	1,049,191	1,073,024	(23,833)	219,558	190,136	5,589	---	---	---	---	93,818	---	190,136	445,000
Total	**12,258,548**	**11,248,521**	**1,010,027**	**1,447,761**	**358,738**	**2,099,050**	**---**	**---**	**656**	**162,553**	**1,481,505**	**---**	**358,738**	**1,572,360**
Delavan														
Sewer	43,246	69,968	(26,722)	---	---	(26,722)	---	---	---	---	---	---	---	---
Water	43,840	40,214	3,626	---	---	3,626	---	---	---	---	---	---	---	---
Total	**87,086**	**110,182**	**(23,096)**	**---**	**---**	**(23,096)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully verified.
**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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Delhi														
Sewage Collection and Disposal [0]	23,961	20,644	3,317	7	2,780	544	---	---	---	---	---	---	2,780	1,200
Total	**23,961**	**20,644**	**3,317**	**7**	**2,780**	**544**	**---**	**---**	**---**	**---**	**---**	**---**	**2,780**	**1,200**
Dent														
Sewage Collection and Disposal [0]	29,818	17,946	11,872	6	---	11,878	---	---	---	10,275	---	---	---	---
Total	**29,818**	**17,946**	**11,872**	**6**	**---**	**11,878**	**---**	**---**	**---**	**10,275**	**---**	**---**	**---**	**---**
Detroit Lakes														
Electric	19,228,152	15,785,886	3,442,266	552,652	50,238	3,944,680	---	---	---	585,000	1,206,364	---	23,388	305,000
Liquor	7,438,518	6,426,321	1,012,197	109,648	120,651	1,001,194	---	---	---	560,000	67,366	---	29,531	115,898
Sewer	4,162,265	1,684,644	2,477,621	8,561,114	966,626	10,072,109	---	8,384,663	---	---	11,808,609	5,431,761	153,389	872,065
Water	1,746,996	1,259,566	487,430	50,574	86,254	451,750	---	---	---	---	1,410,285	460,360	86,254	220,500
Total	**32,575,931**	**25,156,417**	**7,419,514**	**9,273,988**	**1,223,769**	**15,469,733**	**---**	**8,384,663**	**---**	**1,145,000**	**14,492,624**	**5,892,121**	**292,562**	**1,513,463**
Dexter														
Sewer [0]	14,948	12,215	2,733	13,087	2,630	13,190	11,967	---	---	---	---	---	2,630	---
Water [0]	46,764	21,986	24,778	9,691	2,394	32,075	8,850	---	---	---	---	---	2,394	15,000
Total	**61,712**	**34,201**	**27,511**	**22,778**	**5,024**	**45,265**	**20,817**	**---**	**---**	**---**	**---**	**---**	**5,024**	**15,000**
Dilworth														
Forestry	29,668	16,048	13,620	2,627	---	16,247	---	---	---	---	---	---	---	---
Pest Control	52,812	48,577	4,235	1,622	---	5,857	---	---	---	---	---	---	---	---
Refuse	557,252	538,462	18,790	4,510	---	23,300	---	---	---	6,800	1,480	---	---	---
Sewer	747,859	639,204	108,655	451,937	86,559	474,033	52,886	---	19,070	5,000	161,988	---	86,559	120,000
Water	683,882	715,671	(31,789)	36,976	1,127	4,060	---	---	---	5,000	16,984	---	---	---
Total	**2,071,473**	**1,957,962**	**113,511**	**497,672**	**87,686**	**523,497**	**52,886**	**---**	**19,070**	**16,800**	**180,452**	**---**	**86,559**	**120,000**
Dodge Center														
Ambulance	868,971	730,809	138,162	12,323	---	150,485	---	---	3,850	---	14,094	---	---	---
Sewer	441,199	456,904	(15,705)	22,086	---	6,381	---	---	---	---	24,995	---	---	---

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	438,191	392,891	45,300	25,856	14,505	56,651	---	---	---	---	---	---	14,505	21,000
Total	**1,748,361**	**1,580,604**	**167,757**	**60,265**	**14,505**	**213,517**	**---**	**---**	**3,850**	**---**	**39,089**	**---**	**14,505**	**21,000**
Donaldson														
Sewer [0]	5,500	621	4,879	22	---	4,901	---	---	---	---	---	---	---	---
Total	**5,500**	**621**	**4,879**	**22**	**---**	**4,901**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Donnelly														
Garbage [0]	27,930	27,930	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	46,993	42,107	4,886	---	---	4,886	---	---	---	(22,567)	70,467	---	---	---
Water [0]	57,925	47,828	10,097	1,409	---	11,506	---	---	---	---	7,288	---	---	---
Total	**132,848**	**117,865**	**14,983**	**1,409**	**---**	**16,392**	**---**	**---**	**---**	**(22,567)**	**77,755**	**---**	**---**	**---**
Doran														
Wastewater [0]	6,275	5,896	379	18	---	397	---	---	---	---	---	---	---	---
Total	**6,275**	**5,896**	**379**	**18**	**---**	**397**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Dover														
Water and Sewer [3]	229,785	166,860	62,925	19,511	5,630	76,806	19,511	---	---	---	21,111	---	5,630	31,000
Total	**229,785**	**166,860**	**62,925**	**19,511**	**5,630**	**76,806**	**19,511**	**---**	**---**	**---**	**21,111**	**---**	**5,630**	**31,000**
Dovray														
Sewer	28,443	26,252	2,191	179	10,345	(7,975)	---	---	---	---	5,494	---	7,905	4,000
Water	7,346	10,740	(3,394)	236	---	(3,158)	---	---	---	---	5,494	---	---	---
Total	**35,789**	**36,992**	**(1,203)**	**415**	**10,345**	**(11,133)**	**---**	**---**	**---**	**---**	**10,988**	**---**	**7,905**	**4,000**
Duluth														
Airport [29]	6,492,418	14,583,512	(8,091,094)	685,466	303,978	(7,709,606)	---	11,882,956	1,674,408	---	13,515,754	---	303,978	972,577
Duluth Entertainment and Convention Center [29]	10,087,992	15,450,014	(5,362,022)	2,098,006	---	(3,264,016)	1,869,144	---	352,800	---	1,265,363	---	---	---
Gas Utility	39,886,117	31,771,036	8,115,081	138,506	46,251	8,207,336	---	---	42,839	2,896,218	3,125,410	---	46,251	730,358
Golf	1,482,349	1,771,189	(288,840)	---	---	(288,840)	---	---	---	---	---	---	---	50,004

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Parking	4,097,688	3,209,616	888,072	37,220	195,235	730,057	---	---	---	1,386,300	90,667	---	195,235	810,000
Priley Drive Parking Facility	452,308	755,901	(303,593)	4,489	493,447	(792,551)	---	---	---	(550,711)	---	---	493,447	217,606
Sewer Utility	19,615,409	16,007,544	3,607,865	43,459	249,757	3,401,567	---	---	8,283	99,851	1,536,310	---	249,757	2,616,701
Spirit Mountain Recreation Area Authority [29][33]	5,756,455	6,411,055	(654,600)	420,700	83,088	(316,988)	420,700	---	---	---	667,830	---	74,193	208,283
Steam District #1	8,091,177	8,041,174	50,003	---	259,115	(209,112)	---	---	---	152,960	5,511,566	---	191,220	655,000
Storm Water	5,295,838	3,606,344	1,689,494	48,298	6,363	1,731,429	---	29,645	---	522,641	1,775,681	---	6,363	130,000
Street Light Utility	878,014	1,836,096	(958,082)	1,317,381	---	359,299	1,301,757	---	---	13,250	1,287,413	---	---	---
Transit [29]	3,026,839	24,213,284	(21,186,445)	18,452,810	---	(2,733,635)	1,497,209	1,991,000	13,492,073	---	9,340,703	---	---	---
Water Utility	15,142,720	10,681,448	4,461,272	84,424	245,638	4,300,058	---	---	28,427	(6,038)	3,234,237	---	245,638	1,210,846
Total	**120,305,324**	**138,338,213**	**(18,032,889)**	**23,330,759**	**1,882,872**	**3,414,998**	**5,088,810**	**13,903,601**	**15,598,830**	**4,514,471**	**41,350,934**	**---**	**1,806,082**	**7,601,375**
Dumont														
Sanitation	6,568	7,350	(782)	---	---	(782)	---	---	---	(1,966)	---	---	---	---
Sewer	27,752	18,157	9,595	72	6,744	2,923	---	---	---	26,226	15,360	---	6,744	7,000
Water	23,478	30,125	(6,647)	---	1,644	(8,291)	---	---	---	(62,760)	---	---	1,644	7,000
Total	**57,798**	**55,632**	**2,166**	**72**	**8,388**	**(6,150)**	**---**	**---**	**---**	**(38,500)**	**15,360**	**---**	**8,388**	**14,000**
Dundas														
Refuse	105,681	82,043	23,638	1,299	---	24,937	---	---	---	---	---	---	---	---
Sewer	381,613	548,552	(166,939)	85,414	37,887	(119,412)	---	---	---	---	---	---	37,887	130,000
Storm Water Utility	73,193	105,692	(32,499)	30,786	---	(1,713)	---	---	---	---	---	---	---	---
Water	363,363	428,847	(65,484)	97,952	40,487	(8,019)	---	---	---	---	57,497	---	40,487	125,000
Total	**923,850**	**1,165,134**	**(241,284)**	**215,451**	**78,374**	**(104,207)**	**---**	**---**	**---**	**---**	**57,497**	**---**	**78,374**	**255,000**
Dundee														
Electric [17]	71,237	64,881	6,356	11,935	6,604	11,687	---	---	---	---	14,344	---	---	---
Sewer	6,124	90,082	(83,958)	10,349	---	(73,609)	---	---	12	4,240	---	---	---	---
Water	11,416	23,645	(12,229)	13,510	6,030	(4,749)	---	---	---	---	---	---	6,030	5,000
Total	**88,777**	**178,608**	**(89,831)**	**35,794**	**12,634**	**(66,671)**	**---**	**---**	**12**	**4,240**	**14,344**	**---**	**6,030**	**5,000**
Dunnell														
Electric	101,728	111,274	(9,546)	6,683	---	(2,863)	---	---	---	---	---	---	---	---

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Sewer	43,747	86,654	(42,907)	13,401	7,689	(37,195)	13,401	---	---	---	---	---	7,689	9,883
Water	30,719	64,209	(33,490)	1,218	---	(32,272)	---	---	---	---	---	---	---	---
Total	**176,194**	**262,137**	**(85,943)**	**21,302**	**7,689**	**(72,330)**	**13,401**	**---**	**---**	**---**	**---**	**---**	**7,689**	**9,883**
Eagan														
Aquatic Facility	1,321,448	1,533,757	(212,309)	51,739	191	(160,761)	---	---	621	---	65,319	---	---	---
Civic Arena	1,009,529	1,443,769	(434,240)	59,609	---	(374,631)	---	---	754	---	7,650	---	---	---
Community Center	1,596,507	2,415,076	(818,569)	1,207,915	65,951	323,395	1,110,573	---	1,573	(344,099)	126,362	---	53,120	960,000
Fiber Infrastructure	83,023	206,013	(122,990)	3,727	---	(119,263)	---	---	---	(15,580)	---	---	---	---
Sanitary Sewer	7,249,325	7,548,679	(299,354)	152,942	---	(146,412)	9,751	---	---	661,211	655,371	---	---	---
Storm Drainage/Water Quality	2,818,898	3,801,410	(982,512)	394,606	---	(587,906)	19,980	---	90,621	104,900	2,169,741	---	---	---
Street Light Utility	834,829	626,805	208,024	3,328	---	211,352	---	---	---	44,900	---	---	---	---
Water	5,224,192	7,381,180	(2,156,988)	2,480,262	---	323,274	28,147	---	---	1,140,511	1,888,339	---	---	---
Total	**20,137,751**	**24,956,689**	**(4,818,938)**	**4,354,128**	**66,142**	**(530,952)**	**1,168,451**	**---**	**93,569**	**1,591,843**	**4,912,782**	**---**	**53,120**	**960,000**
Eagle Bend														
Garbage	46,322	50,070	(3,748)	1,047	---	(2,701)	---	---	---	---	---	---	---	---
Gas	399,448	221,383	178,065	7,997	4,924	181,138	---	---	---	51,000	37,405	---	4,924	64,000
Liquor	282,614	279,440	3,174	20,139	---	23,313	---	---	---	678	---	---	---	---
Sewer	102,666	105,690	(3,024)	4,944	---	1,920	---	---	---	49,272	---	---	---	---
Water	104,440	87,960	16,480	5,711	3,127	19,064	---	---	---	6,334	7,009	---	3,127	16,000
Total	**935,490**	**744,543**	**190,947**	**39,838**	**8,051**	**222,734**	**---**	**---**	**---**	**107,284**	**44,414**	**---**	**8,051**	**80,000**
Eagle Lake														
Sanitary Sewer	526,277	478,244	48,033	---	---	48,033	---	---	---	57,210	---	---	---	---
Water	324,068	263,429	60,639	---	---	60,639	---	---	---	74,442	665,488	---	---	---
Total	**850,345**	**741,673**	**108,672**	**---**	**---**	**108,672**	**---**	**---**	**---**	**131,652**	**665,488**	**---**	**---**	**---**
East Bethel														
Arena	205,823	266,913	(61,090)	2,777	---	(58,313)	---	---	---	---	---	---	---	---
Sewer	119,942	351,080	(231,138)	5,877	33,109	(258,370)	---	---	---	---	---	---	33,109	87,413
Water	126,779	364,552	(237,773)	5,089	---	(232,684)	---	---	---	---	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**452,544**	**982,545**	**(530,001)**	**13,743**	**33,109**	**(549,367)**	**---**	**---**	**---**	**---**	**---**	**---**	**33,109**	**87,413**
East Grand Forks														
Commercial Properties	68,611	78,291	(9,680)	15,270	---	5,590	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	711,768	718,054	(6,286)	166,220	---	159,934	---	---	---	---	---	---	---	---
Electric	14,689,006	13,686,747	1,002,259	568,268	---	1,570,527	---	---	---	352,372	834,004	---	---	---
Refuse	1,044,029	1,016,395	27,634	14,130	---	41,764	---	---	---	---	---	---	---	---
Sewer	1,632,242	1,680,968	(48,726)	129,616	116,562	(35,672)	---	---	2,406,878	---	2,441,671	---	116,562	534,000
Storm Water	486,107	753,368	(267,261)	29,891	---	(237,370)	---	---	---	---	17,198	---	---	---
Water	2,317,806	2,369,405	(51,599)	302	---	(51,297)	---	---	---	---	466,716	---	---	---
Total	**20,949,569**	**20,303,228**	**646,341**	**923,697**	**116,562**	**1,453,476**	**---**	**---**	**2,406,878**	**352,372**	**3,759,589**	**---**	**116,562**	**534,000**
East Gull Lake														
Wastewater	543,480	749,755	(206,275)	207,499	41,326	(40,102)	138,122	---	---	---	306,001	354,000	41,326	373,000
Total	**543,480**	**749,755**	**(206,275)**	**207,499**	**41,326**	**(40,102)**	**138,122**	**---**	**---**	**---**	**306,001**	**354,000**	**41,326**	**373,000**
Easton														
Sewer	35,837	30,127	5,710	8,000	---	13,710	---	---	---	---	---	---	---	---
Water	54,752	29,516	25,236	---	---	25,236	---	---	---	---	---	---	---	---
Total	**90,589**	**59,643**	**30,946**	**8,000**	**---**	**38,946**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Echo														
Cemetery	350	---	350	62	---	412	---	---	---	---	---	---	---	---
Sewer	50,595	74,764	(24,169)	45	14,288	(38,412)	---	---	---	---	17,409	---	14,288	---
Water	82,149	88,499	(6,350)	1,075	18,579	(23,854)	---	---	---	---	---	---	18,579	4,000
Total	**133,094**	**163,263**	**(30,169)**	**1,182**	**32,867**	**(61,854)**	**---**	**---**	**---**	**---**	**17,409**	**---**	**32,867**	**4,000**
Eden Prairie														
Liquor	10,977,643	10,223,132	754,511	67,542	---	822,053	---	---	---	800,000	---	---	---	---
Sewer	6,726,548	7,658,620	(932,072)	307,393	5,450	(630,129)	---	---	100,632	878,542	6,127	---	5,450	90,000
Storm Water	3,125,251	2,402,226	723,025	117,334	9,430	830,929	---	---	5,887	711,375	33,132	---	9,430	---
Water	7,699,582	9,570,276	(1,870,694)	439,534	155,134	(1,586,294)	---	---	---	455,619	2,398,488	5,102,458	73,815	540,000

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**28,529,024**	**29,854,254**	**(1,325,230)**	**931,803**	**170,014**	**(563,441)**	**---**	**---**	**106,519**	**2,845,536**	**2,437,747**	**5,102,458**	**88,695**	**630,000**
Eden Valley														
Senior Housing	107,957	90,091	17,866	322,073	3,869	336,070	---	---	---	621,358	---	---	3,869	162,000
Sewer	194,245	154,570	39,675	22,495	18,784	43,386	---	---	---	---	154,914	142,488	18,784	84,239
Water	316,242	251,833	64,409	92,707	9,506	147,610	---	---	---	---	45,833	47,869	9,506	196,923
Total	**618,444**	**496,494**	**121,950**	**437,275**	**32,159**	**527,066**	**---**	**---**	**---**	**621,358**	**200,747**	**190,357**	**32,159**	**443,162**
Edgerton														
Refuse	54,620	53,130	1,490	27	---	1,517	---	---	---	---	---	---	---	---
Sewer	115,747	123,227	(7,480)	285	---	(7,195)	---	---	---	---	13,122	---	---	---
Water	384,966	285,910	99,056	26,386	4,106	121,336	---	---	26,000	---	1,315,609	1,402,000	4,106	78,739
Total	**555,333**	**462,267**	**93,066**	**26,698**	**4,106**	**115,658**	**---**	**---**	**26,000**	**---**	**1,328,731**	**1,402,000**	**4,106**	**78,739**
Edina														
Aquatic Center	996,778	957,966	38,812	93,979	27,833	104,958	---	---	---	(10,865)	---	---	27,833	70,000
Arena	2,516,115	2,874,276	(358,161)	15,058	108,398	(451,501)	---	---	---	(326,873)	---	---	85,174	254,000
Art Center	416,975	685,676	(268,701)	21,642	---	(247,059)	---	---	---	(200,000)	---	---	---	---
Centennial Lakes	864,095	1,171,685	(307,590)	39,477	---	(268,113)	---	---	---	(342,115)	96,821	---	---	---
Edinborough Park	1,374,903	1,556,510	(181,607)	91,999	---	(89,608)	---	---	---	(12,985)	56,423	---	---	---
Golf Course	3,395,815	3,684,311	(288,496)	33,521	324,786	(579,761)	---	---	---	(65,821)	311,393	---	307,242	525,000
Liquor	13,094,407	11,949,857	1,144,550	67,304	21,129	1,190,725	---	---	---	847,710	333,526	---	---	---
Sports Dome	577,921	872,902	(294,981)	30,085	---	(264,896)	---	---	---	(929)	---	---	---	---
Utilities [1]	21,846,239	18,457,754	3,388,485	1,712,227	1,106,115	3,994,597	---	---	692,281	361,500	8,250,323	6,948,847	1,082,352	5,685,000
Total	**45,083,248**	**42,210,937**	**2,872,311**	**2,105,292**	**1,588,261**	**3,389,342**	**---**	**---**	**692,281**	**249,622**	**9,048,486**	**6,948,847**	**1,502,601**	**6,534,000**
Effie														
Sewer [0]	35,417	48,561	(13,144)	44	11,096	(24,196)	---	---	---	(29,196)	---	---	11,096	5,000
Total	**35,417**	**48,561**	**(13,144)**	**44**	**11,096**	**(24,196)**	**---**	**---**	**---**	**(29,196)**	**---**	**---**	**11,096**	**5,000**
Elba														
Water [0]	6,988	4,302	2,686	6,050	---	8,736	---	---	---	---	---	---	---	---
Total	**6,988**	**4,302**	**2,686**	**6,050**	**---**	**8,736**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Elbow Lake														
Electric	1,937,683	1,645,596	292,087	24,615	22,104	294,598	---	---	---	121,500	228,192	---	22,104	48,883
Maplewood Manor [16]	451	27,609	(27,158)	2,438	---	(24,720)	---	---	---	76,598	---	---	---	---
Sewer	208,319	188,244	20,075	489	8,761	11,803	---	---	---	9,250	48,850	42,438	8,761	51,400
Tipsinah Mounds Campground	265,560	221,801	43,759	29	---	43,788	---	---	---	500	28,869	---	---	---
Water	260,155	275,291	(15,136)	21,723	5,566	1,021	---	---	19,892	9,250	27,389	6,351	5,566	15,193
Total	**2,672,168**	**2,358,541**	**313,627**	**49,294**	**36,431**	**326,490**	**---**	**---**	**19,892**	**217,098**	**333,300**	**48,789**	**36,431**	**115,476**
Elgin														
Sewer [23]	158,339	171,070	(12,731)	---	3,295	(16,026)	---	---	---	---	---	---	3,295	30,000
Water [23]	173,064	196,537	(23,473)	49,064	21,532	4,059	---	---	---	---	---	---	21,532	134,426
Total	**331,403**	**367,607**	**(36,204)**	**49,064**	**24,827**	**(11,967)**	**---**	**---**	**---**	**---**	**---**	**---**	**24,827**	**164,426**
Elizabeth														
Liquor	415,344	416,605	(1,261)	---	---	(1,261)	---	---	---	---	6,227	---	---	---
Sewer	11,359	11,319	40	---	---	40	---	---	---	---	---	---	---	---
Water	73,726	75,927	(2,201)	---	2,718	(4,919)	---	---	---	---	---	---	2,718	34,000
Total	**500,429**	**503,851**	**(3,422)**	**---**	**2,718**	**(6,140)**	**---**	**---**	**---**	**---**	**6,227**	**---**	**2,718**	**34,000**
Elk River														
Electric	38,094,633	34,555,086	3,539,547	727,649	645,209	3,621,987	---	---	---	1,157,445	2,824,703	---	643,159	1,140,916
Garbage	1,645,115	1,456,482	188,633	11,828	---	200,461	---	---	---	48,000	---	---	---	---
Liquor	7,617,790	6,772,414	845,376	221,617	---	1,066,993	---	---	---	714,855	38,883	---	---	---
Sewer	2,383,196	3,305,817	(922,621)	243,385	244,805	(924,041)	---	---	---	150,000	130,855	---	244,805	420,000
Storm Water	510,889	1,024,928	(514,039)	39,638	---	(474,401)	---	---	---	15,000	---	---	---	---
Water	2,303,670	2,670,451	(366,781)	287,057	32,939	(112,663)	---	---	---	---	352,031	---	32,939	260,000
Total	**52,555,293**	**49,785,178**	**2,770,115**	**1,531,174**	**922,953**	**3,378,336**	**---**	**---**	**---**	**2,085,300**	**3,346,472**	**---**	**920,903**	**1,820,916**
Elko New Market														
Sewer	1,124,691	1,380,093	(255,402)	364,630	49,284	59,944	---	---	---	---	---	295,227	49,284	181,107
Storm Water	236,953	235,975	978	110,400	3,852	107,526	---	---	---	---	---	---	3,852	35,000
Water	1,266,666	886,150	380,516	179,560	100,124	459,952	---	---	---	---	---	---	100,124	612,586

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**2,628,310**	**2,502,218**	**126,092**	**654,590**	**153,260**	**627,422**	**---**	**---**	**---**	**---**	**---**	**295,227**	**153,260**	**828,693**
Elkton														
Water and Sewer [0][3]	25,540	23,560	1,980	1,383	4,995	(1,632)	---	---	---	(10,000)	---	---	4,995	15,000
Total	**25,540**	**23,560**	**1,980**	**1,383**	**4,995**	**(1,632)**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**4,995**	**15,000**
Ellendale														
Liquor [16]	439,612	491,877	(52,265)	29	47,904	(100,140)	---	---	---	10,933	---	---	---	---
Sewer	92,077	53,047	39,030	498	12,198	27,330	---	---	---	---	32,754	---	12,198	27,128
Water	274,901	256,486	18,415	---	26,578	(8,163)	---	---	5,950	---	---	---	26,578	175,000
Total	**806,590**	**801,410**	**5,180**	**527**	**86,680**	**(80,973)**	**---**	**---**	**5,950**	**10,933**	**32,754**	**---**	**38,776**	**202,128**
Ellsworth														
Parkview Manor Municipal Nursing Home [14] [29]	2,327,159	2,392,950	(65,791)	16,955	---	(48,836)	---	---	---	---	35,970	---	---	---
Refuse [0]	45,160	40,825	4,335	905	---	5,240	---	---	---	---	---	---	---	---
Sewer [0]	116,002	68,950	47,052	156	10,362	36,846	---	---	---	---	---	---	10,362	30,000
Water [0]	151,903	232,172	(80,269)	1,058	---	(79,211)	---	---	---	---	---	---	---	---
Total	**2,640,224**	**2,734,897**	**(94,673)**	**19,074**	**10,362**	**(85,961)**	**---**	**---**	**---**	**---**	**35,970**	**---**	**10,362**	**30,000**
Elmore														
Liquor	122,042	139,285	(17,243)	---	167	(17,410)	---	---	---	---	---	---	---	---
Refuse	43,291	49,954	(6,663)	1,558	---	(5,105)	---	---	---	---	---	---	---	---
Sewer	84,340	215,806	(131,466)	38,211	41,010	(134,265)	26,003	---	---	(71,011)	---	---	41,010	28,560
Water	134,501	193,733	(59,232)	32,812	52,522	(78,942)	20,431	---	---	(47,000)	---	---	52,522	31,440
Total	**384,174**	**598,778**	**(214,604)**	**72,581**	**93,699**	**(235,722)**	**46,434**	**---**	**---**	**(118,011)**	**---**	**---**	**93,532**	**60,000**
Ely														
Electric	3,747,909	3,765,451	(17,542)	18,351	---	809	---	---	515	---	32,935	---	---	---
Housing and Redevelopment Authority Business Activities [29]	329,339	181,415	147,924	1,507	102,780	46,651	---	---	---	---	9,902	---	102,780	70,000
Housing and Redevelopment Authority Capital Program Fund [29]	---	---	---	60,549	---	60,549	---	60,549	---	60,549	---	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Housing and Redevelopment Authority Low Rent Public Housing [29]	518,810	854,634	(335,824)	397,863	93,816	(31,777)	---	396,395	---	(60,549)	17,482	---	27,501	33,405
Sewer	1,097,771	1,065,690	32,081	9,027	37,033	4,075	---	---	386	50,000	2,145	---	37,033	206,000
Water	839,535	722,565	116,970	10,506	4,501	122,975	---	---	357	50,000	2,146	---	4,501	78,000
Total	**6,533,364**	**6,589,755**	**(56,391)**	**497,803**	**238,130**	**203,282**	**---**	**456,944**	**1,258**	**100,000**	**64,610**	**---**	**171,815**	**387,405**
Elysian														
Environmental Utility	36,820	7,739	29,081	---	12,824	16,257	---	---	---	---	---	---	12,824	10,200
Refuse Collection	58,717	57,956	761	---	---	761	---	---	---	---	---	---	---	---
Sewer Utility	226,144	229,548	(3,404)	720	2,928	(5,612)	---	---	---	---	---	---	2,928	1,200
Water Utility	184,486	152,535	31,951	22,473	17,698	36,726	---	---	---	---	---	---	17,698	66,000
Total	**506,167**	**447,778**	**58,389**	**23,193**	**33,450**	**48,132**	**---**	**---**	**---**	**---**	**---**	**---**	**33,450**	**77,400**
Emily														
Sewer	71,286	28,320	42,966	3,876	31,907	14,935	253	---	---	---	---	---	31,907	55,000
Total	**71,286**	**28,320**	**42,966**	**3,876**	**31,907**	**14,935**	**253**	**---**	**---**	**---**	**---**	**---**	**31,907**	**55,000**
Emmons														
Garbage [0]	21,311	22,903	(1,592)	9	---	(1,583)	---	---	---	---	---	---	---	---
Sewer [0]	31,673	36,612	(4,939)	388	---	(4,551)	---	---	---	---	---	---	---	---
Water [0]	31,683	13,928	17,755	76	---	17,831	---	---	---	---	---	---	---	---
Total	**84,667**	**73,443**	**11,224**	**473**	**---**	**11,697**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Erskine														
Sewer	84,797	100,340	(15,543)	246	---	(15,297)	---	---	---	---	54,203	286,632	---	---
Water	122,534	136,337	(13,803)	187	17,342	(30,958)	---	---	---	---	106,742	---	17,342	56,077
Total	**207,331**	**236,677**	**(29,346)**	**433**	**17,342**	**(46,255)**	**---**	**---**	**---**	**---**	**160,945**	**286,632**	**17,342**	**56,077**
Evan														
Water and Sewer [0]	39,380	28,267	11,113	313	12,603	(1,177)	---	---	---	---	---	---	12,603	4,500
Total	**39,380**	**28,267**	**11,113**	**313**	**12,603**	**(1,177)**	**---**	**---**	**---**	**---**	**---**	**---**	**12,603**	**4,500**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Evansville														
Sewer	140,775	170,310	(29,535)	2,101	2,520	(29,954)	---	---	---	33,843	999	---	2,520	28,909
Water	156,812	170,189	(13,377)	43	7,092	(20,426)	---	---	---	33,843	999	---	7,092	26,518
Total	**297,587**	**340,499**	**(42,912)**	**2,144**	**9,612**	**(50,380)**	**---**	**---**	**---**	**67,686**	**1,998**	**---**	**9,612**	**55,427**
Eveleth														
Economic Development Authority - Lincoln Place [29]	308,591	257,386	51,205	710	27,190	24,725	---	---	---	---	---	---	27,190	74,792
Golf Course	120,948	235,186	(114,238)	---	---	(114,238)	---	---	---	(93,554)	5,600	---	---	---
Housing and Redevelopment Authority [14]	111,212	271,043	(159,831)	113,964	---	(45,867)	---	278,504	---	---	178,035	---	---	---
Medical Office Building	110,800	72,383	38,417	---	15,366	23,051	---	---	---	---	---	---	15,366	147,107
Refuse	558,597	527,194	31,403	10,848	4,487	37,764	---	---	---	---	149,078	147,078	4,487	38,954
Sewer Treatment Plants	743,804	665,694	78,110	133,471	15,495	196,086	---	---	---	---	175,051	---	15,495	197,000
Water Utility	849,786	779,692	70,094	460	30,411	40,143	---	---	---	---	1,182,060	1,175,888	30,411	123,000
Total	**2,803,738**	**2,808,578**	**(4,840)**	**259,453**	**92,949**	**161,664**	**---**	**278,504**	**---**	**(93,554)**	**1,689,824**	**1,322,966**	**92,949**	**580,853**
Excelsior														
Commercial Docks	425,293	184,325	240,968	5,904	---	246,872	---	---	---	340,579	---	---	---	---
Sewer	574,583	507,437	67,146	36,977	64,868	39,255	---	2,983	84,810	---	824,769	1,241,016	30,001	53,288
Solid Waste	151,611	186,401	(34,790)	2,070	---	(32,720)	---	---	---	---	---	---	---	---
Street Light Utility	64,382	56,847	7,535	380	---	7,915	---	---	---	---	---	---	---	---
Surface Water Management	161,921	111,194	50,727	10,594	31,858	29,463	---	2,770	---	---	433,349	684,334	17,768	35,217
Water	747,977	472,879	275,098	28,507	108,395	195,210	---	4,354	---	(109,250)	826,794	1,215,142	83,367	225,570
Total	**2,125,767**	**1,519,083**	**606,684**	**84,432**	**205,121**	**485,995**	**---**	**10,107**	**84,810**	**231,329**	**2,084,912**	**3,140,492**	**131,136**	**314,075**
Eyota														
Arbor Gardens Senior Housing	1,228,853	1,161,223	67,630	3,568	46,876	24,322	---	---	---	---	41,459	---	46,876	158,000
Sewer Utility	358,751	362,202	(3,451)	1,330	6,220	(8,341)	---	---	---	1,610	---	---	5,870	105,025
Storm Water Utility	22,932	30,188	(7,256)	1,122	---	(6,134)	---	---	---	13,500	---	---	---	---
Water Utility	199,285	200,030	(745)	39,774	3,483	35,546	---	---	---	110,239	46,321	---	3,308	19,975
Total	**1,809,821**	**1,753,643**	**56,178**	**45,794**	**56,579**	**45,393**	**---**	**---**	**---**	**125,349**	**87,780**	**---**	**56,054**	**283,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Fairfax														
Electric	991,977	826,693	165,284	325,297	570	490,011	---	---	---	636,575	64,744	---	---	---
Housing and Redevelopment Authority - Fairview	153,013	112,229	40,784	1,538	108	42,214	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Southview	57,451	54,647	2,804	230	3,982	(948)	---	---	---	---	---	---	3,982	5,529
Liquor [16]	120,248	123,665	(3,417)	2,664	69,487	(70,240)	---	---	---	98,238	---	---	---	---
Natural Gas	1,764,277	1,386,567	377,710	27,457	34,592	370,575	---	---	---	275,000	---	---	34,592	110,000
Sanitary Sewer	218,850	168,828	50,022	10,351	---	60,373	---	---	---	82,534	10,174	---	---	---
Storm Sewer	105,686	71,414	34,272	11,715	---	45,987	---	---	---	65,258	---	---	---	---
Water	342,300	252,916	89,384	15,655	10,900	94,139	---	---	---	39,000	---	---	10,900	110,000
Total	**3,753,802**	**2,996,959**	**756,843**	**394,907**	**119,639**	**1,032,111**	**---**	**---**	**---**	**1,196,605**	**74,918**	**---**	**49,474**	**225,529**
Fairmont														
Electric Department	15,547,859	13,989,446	1,558,413	604,732	72,459	2,090,686	---	---	1,914	597,789	196,130	---	---	---
Liquor	3,858,216	3,280,685	577,531	57,861	---	635,392	---	---	503	513,000	3,199	---	---	---
Parking Lot	6,480	4,911	1,569	34	---	1,603	---	---	---	---	---	---	---	---
Sewer	2,290,534	1,958,472	332,062	123,568	86,965	368,665	---	---	869	92,409	233,637	---	75,764	742,000
Storm Sewer Utility	586,910	471,293	115,617	16,414	15,875	116,156	---	---	283	---	99,287	---	15,875	200,000
Water Department	3,538,073	3,033,190	504,883	88,558	532,374	61,067	---	---	1,435	134,802	382,994	---	516,034	800,000
Total	**25,828,072**	**22,737,997**	**3,090,075**	**891,167**	**707,673**	**3,273,569**	**---**	**---**	**5,004**	**1,338,000**	**915,247**	**---**	**607,673**	**1,742,000**
Falcon Heights														
Sanitary Sewer	1,070,459	901,784	168,675	48,177	---	216,852	---	---	---	---	170,777	---	---	---
Storm Drainage	174,608	155,634	18,974	7,741	---	26,715	---	---	---	---	---	---	---	---
Total	**1,245,067**	**1,057,418**	**187,649**	**55,918**	**---**	**243,567**	**---**	**---**	**---**	**---**	**170,777**	**---**	**---**	**---**
Faribault														
Sewer	6,304,890	4,471,285	1,833,605	410,522	373,617	1,870,510	---	---	---	151,411	1,408,569	---	351,515	1,135,000
Storm Water	853,256	606,005	247,251	111,553	2,968	355,836	---	---	36,393	(58,713)	617,128	---	---	---
Water	3,197,461	2,079,099	1,118,362	248,441	5,219	1,361,584	---	---	7,330	182,302	4,005,966	2,409,133	3,787	---
Total	**10,355,607**	**7,156,389**	**3,199,218**	**770,516**	**381,804**	**3,587,930**	**---**	**---**	**43,723**	**275,000**	**6,031,663**	**2,409,133**	**355,302**	**1,135,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Farmington														
Liquor	5,608,012	5,257,236	350,776	50,838	---	401,614	---	---	---	134,088	12,753	---	---	---
Sewer Utility	2,117,934	2,310,312	(192,378)	100,386	16,318	(108,310)	---	---	---	974,880	109,192	---	---	---
Solid Waste	2,244,569	1,941,102	303,467	100,687	156	403,998	---	---	---	59,070	166,128	---	---	---
Storm Water Utility	1,130,563	553,584	576,979	44,925	4,165	617,739	---	---	---	707,812	2,166	---	---	---
Street Light Utility	226,971	165,886	61,085	6,465	---	67,550	---	---	---	---	---	---	---	---
Water Utility	2,281,793	1,393,568	888,225	307,199	45,610	1,149,814	---	---	3,322	1,094,357	3,632,766	---	---	---
Total	**13,609,842**	**11,621,688**	**1,988,154**	**610,500**	**66,249**	**2,532,405**	**---**	**---**	**3,322**	**2,970,207**	**3,923,005**	**---**	**---**	**---**
Federal Dam														
Sewage Collection and Disposal [0]	28,602	37,745	(9,143)	15,153	---	6,010	11,436	---	---	---	---	---	---	4,000
Total	**28,602**	**37,745**	**(9,143)**	**15,153**	**---**	**6,010**	**11,436**	**---**	**---**	**---**	**---**	**---**	**---**	**4,000**
Felton														
Garbage [0]	29,264	41,287	(12,023)	---	---	(12,023)	---	---	---	(1,000)	---	---	---	---
Sewer [0]	25,544	10,269	15,275	---	---	15,275	---	---	---	4,596	---	---	---	---
Water [0]	11,891	9,542	2,349	---	---	2,349	---	---	---	---	---	---	---	---
Total	**66,699**	**61,098**	**5,601**	**---**	**---**	**5,601**	**---**	**---**	**---**	**3,596**	**---**	**---**	**---**	**---**
Fergus Falls														
Liquor	6,305,715	5,560,788	744,927	37,845	---	782,772	---	---	1,060	589,788	---	---	---	---
Sewage Disposal	2,487,630	1,908,641	578,989	480,407	---	1,059,396	---	---	825	260,571	1,240,860	---	---	---
Storm Water	589,937	427,917	162,020	76,136	11,581	226,575	---	---	125	131,640	558,024	717,915	11,581	---
Waste Management	3,243,304	3,030,671	212,633	204,179	67,052	349,760	---	---	1,267	242,960	167,293	---	67,052	115,000
Water Department	2,414,510	1,719,544	694,966	225,937	51,542	869,361	---	---	879	259,465	984,599	1,670,025	51,542	150,000
Total	**15,041,096**	**12,647,561**	**2,393,535**	**1,024,504**	**130,175**	**3,287,864**	**---**	**---**	**4,156**	**1,484,424**	**2,950,776**	**2,387,940**	**130,175**	**265,000**
Fertile														
Nursing Home	5,313,792	5,129,442	184,350	---	144,279	40,071	---	---	---	---	61,470	---	144,279	45,000
Sewer	83,971	98,480	(14,509)	---	---	(14,509)	---	---	---	---	4,800	---	---	---
Water	754,245	184,084	570,161	---	31,893	538,268	---	---	---	---	1,933,658	1,902,799	31,893	78,000
Total	**6,152,008**	**5,412,006**	**740,002**	**---**	**176,172**	**563,830**	**---**	**---**	**---**	**---**	**1,999,928**	**1,902,799**	**176,172**	**123,000**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Fifty Lakes														
Liquor	622,602	586,123	36,479	---	6,091	30,388	---	---	---	10,036	23,553	---	---	---
Total	**622,602**	**586,123**	**36,479**	**---**	**6,091**	**30,388**	**---**	**---**	**---**	**10,036**	**23,553**	**---**	**---**	**---**
Finlayson														
Liquor	823,407	751,853	71,554	115	8,246	63,423	---	---	---	40,000	2,399	---	8,246	10,883
Sewer	51,080	42,877	8,203	935	571	8,567	935	---	---	---	---	---	571	12,000
Water	82,811	75,416	7,395	17,722	7,543	17,574	17,722	---	---	---	---	---	7,543	30,000
Total	**957,298**	**870,146**	**87,152**	**18,772**	**16,360**	**89,564**	**18,657**	**---**	**---**	**40,000**	**2,399**	**---**	**16,360**	**52,883**
Fisher														
Refuse and Recycling	38,368	32,465	5,903	---	---	5,903	---	---	---	---	---	---	---	---
Sewer	97,052	56,285	40,767	---	36,175	4,592	---	---	---	---	---	---	36,175	30,000
Water	143,569	161,627	(18,058)	13,332	6,680	(11,406)	---	---	---	---	2,100	---	6,680	108,000
Total	**278,989**	**250,377**	**28,612**	**13,332**	**42,855**	**(911)**	**---**	**---**	**---**	**---**	**2,100**	**---**	**42,855**	**138,000**
Flensburg														
Refuse or Garbage Collection [0]	19,707	22,307	(2,600)	2,704	---	104	1,104	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	9,952	4,242	5,710	722	---	6,432	722	---	---	---	---	---	---	---
Total	**29,659**	**26,549**	**3,110**	**3,426**	**---**	**6,536**	**1,826**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Floodwood														
Sewer [0]	108,684	100,721	7,963	29,000	777	36,186	---	---	---	13,335	25,399	---	777	3,021
Water [0]	149,431	118,894	30,537	---	2,592	27,945	---	---	---	---	---	---	2,592	11,021
Total	**258,115**	**219,615**	**38,500**	**29,000**	**3,369**	**64,131**	**---**	**---**	**---**	**13,335**	**25,399**	**---**	**3,369**	**14,042**
Florence														
Garbage [0]	2,520	1,728	792	---	---	792	---	---	---	---	---	---	---	---
Water [0]	4,671	2,384	2,287	---	---	2,287	---	---	---	---	---	---	---	---
Total	**7,191**	**4,112**	**3,079**	**---**	**---**	**3,079**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Foley														
Sewer	504,701	327,705	176,996	108,527	---	285,523	---	---	---	---	---	---	---	---
Water	502,196	260,361	241,835	27,921	---	269,756	---	---	---	---	---	---	---	---
Total	**1,006,897**	**588,066**	**418,831**	**136,448**	**---**	**555,279**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Forada														
Sewer	116,764	125,439	(8,675)	20,643	59,669	(47,701)	20,477	---	---	---	---	---	59,669	24,000
Total	**116,764**	**125,439**	**(8,675)**	**20,643**	**59,669**	**(47,701)**	**20,477**	**---**	**---**	**---**	**---**	**---**	**59,669**	**24,000**
Forest Lake														
Sewer	2,966,759	2,789,937	176,822	175,370	92,020	260,172	---	---	401	25,000	389,289	---	92,020	380,000
Water	1,877,571	1,802,269	75,302	81,248	141,728	14,822	---	---	---	25,000	350,387	13,243,516	141,728	680,000
Total	**4,844,330**	**4,592,206**	**252,124**	**256,618**	**233,748**	**274,994**	**---**	**---**	**401**	**50,000**	**739,676**	**13,243,516**	**233,748**	**1,060,000**
Foreston*														
Municipal Liquor Store [35]	440,376	427,046	13,330	15,456	---	28,786	---	---	---	7,174	---	---	---	---
Sewage Collection and Disposal [0]	65,090	23,732	41,358	334	5,670	36,022	---	---	---	---	398	---	5,670	35,000
Water [0]	27,917	23,167	4,750	71	---	4,821	---	---	---	---	398	---	---	---
Total	**533,383**	**473,945**	**59,438**	**15,861**	**5,670**	**69,629**	**---**	**---**	**---**	**7,174**	**796**	**---**	**5,670**	**35,000**
Fosston														
Cable Television	216,241	218,255	(2,014)	---	---	(2,014)	---	---	---	---	---	---	---	---
Light and Power	3,758,810	3,574,141	184,669	79,859	20,337	244,191	---	---	---	340,973	557,707	134,294	20,337	98,506
Natural Gas	1,476,253	1,075,951	400,302	---	22,509	377,793	---	---	---	275,000	25,018	---	22,509	130,210
Omland Court	76,615	79,409	(2,794)	148	69,760	(72,406)	---	---	---	---	1,823	---	---	5,100
Sewer	673,749	666,286	7,463	18,544	60,857	(34,850)	---	---	---	24,303	72,453	---	60,857	247,600
Water	460,213	335,765	124,448	16,561	31,198	109,811	16,561	---	---	55,994	26,550	---	31,198	163,400
Total	**6,661,881**	**5,949,807**	**712,074**	**115,112**	**204,661**	**622,525**	**16,561**	**---**	**---**	**696,270**	**683,551**	**134,294**	**134,901**	**644,816**
Fountain														
Sewer	168,241	299,387	(131,146)	80,497	7,010	(57,659)	64,719	---	---	---	4,023	---	7,010	56,533
Water	61,054	92,383	(31,329)	25,713	---	(5,616)	---	---	---	---	---	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**229,295**	**391,770**	**(162,475)**	**106,210**	**7,010**	**(63,275)**	**64,719**	**---**	**---**	**---**	**4,023**	**---**	**7,010**	**56,533**
Franklin														
Sewer	122,737	143,225	(20,488)	38,493	48,501	(30,496)	---	---	---	(111,501)	---	---	48,501	25,080
Water	114,808	128,096	(13,288)	30,624	39,683	(22,347)	---	---	---	(91,228)	304,326	---	39,683	20,520
Total	**237,545**	**271,321**	**(33,776)**	**69,117**	**88,184**	**(52,843)**	**---**	**---**	**---**	**(202,729)**	**304,326**	**---**	**88,184**	**45,600**
Frazee														
Economic Development Authority [29]	23,370	43,488	(20,118)	54,937	---	34,819	---	---	---	---	---	---	---	---
Event Center	49,198	75,697	(26,499)	---	---	(26,499)	---	---	---	---	---	---	---	---
Liquor	609,345	623,793	(14,448)	132	---	(14,316)	---	---	---	---	---	---	---	---
Sewer	164,765	159,446	5,319	883	3,587	2,615	---	---	---	---	31,642	31,642	3,587	18,925
Water	175,812	182,870	(7,058)	998	4,536	(10,596)	---	---	98,943	---	191,770	87,742	4,536	24,500
Total	**1,022,490**	**1,085,294**	**(62,804)**	**56,950**	**8,123**	**(13,977)**	**---**	**---**	**98,943**	**---**	**223,412**	**119,384**	**8,123**	**43,425**
Freeborn														
Garbage	20,339	19,652	687	---	---	687	---	---	---	---	---	---	---	---
Sewer	50,781	32,764	18,017	698	---	18,715	---	---	---	---	---	---	---	---
Water	51,723	113,794	(62,071)	684	19,241	(80,628)	---	---	---	---	---	---	19,241	25,000
Total	**122,843**	**166,210**	**(43,367)**	**1,382**	**19,241**	**(61,226)**	**---**	**---**	**---**	**---**	**---**	**---**	**19,241**	**25,000**
Freeport														
Sewer	134,887	106,563	28,324	1,423	860	28,887	---	---	---	41,000	---	---	860	25,000
Water	122,832	91,832	31,000	13,736	30,561	14,175	---	---	---	41,000	---	---	30,561	41,000
Total	**257,719**	**198,395**	**59,324**	**15,159**	**31,421**	**43,062**	**---**	**---**	**---**	**82,000**	**---**	**---**	**31,421**	**66,000**
Fridley														
Liquor	6,195,797	5,698,362	497,435	10,123	---	507,558	---	---	---	338,500	18,643	---	---	---
Sewer	6,075,840	5,712,966	362,874	322,969	9,138	676,705	---	---	251,666	---	972,057	---	9,138	35,000
Storm Water	1,491,252	1,201,714	289,538	74,597	6,850	357,285	---	---	---	---	753,843	---	6,850	25,000
Water	3,798,381	2,693,529	1,104,852	115,264	117,406	1,102,710	---	---	---	---	2,121,463	---	117,406	885,000
Total	**17,561,270**	**15,306,571**	**2,254,699**	**522,953**	**133,394**	**2,644,258**	**---**	**---**	**251,666**	**338,500**	**3,866,006**	**---**	**133,394**	**945,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Frost														
Sewer	67,660	79,053	(11,393)	---	19,545	(30,938)	---	---	---	---	---	13,360	19,545	23,685
Water	55,784	51,953	3,831	1,435	1,838	3,428	---	---	---	---	---	---	1,838	20,000
Total	**123,444**	**131,006**	**(7,562)**	**1,435**	**21,383**	**(27,510)**	**---**	**---**	**---**	**---**	**---**	**13,360**	**21,383**	**43,685**
Fulda														
Sewer	91,194	87,278	3,916	25,216	---	29,132	---	---	7	29,581	30,414	---	---	---
Water and Refuse [2]	207,674	259,336	(51,662)	275,042	85,799	137,581	---	---	81	87,435	29,987	---	---	---
Total	**298,868**	**346,614**	**(47,746)**	**300,258**	**85,799**	**166,713**	**---**	**---**	**88**	**117,016**	**60,401**	**---**	**---**	**---**
Garfield														
Sewer	79,830	85,242	(5,412)	---	11,062	(16,474)	---	---	---	---	---	---	11,062	36,129
Water	64,124	53,912	10,212	35	8,619	1,628	---	---	---	---	---	---	8,619	9,240
Total	**143,954**	**139,154**	**4,800**	**35**	**19,681**	**(14,846)**	**---**	**---**	**---**	**---**	**---**	**---**	**19,681**	**45,369**
Garvin														
Garbage	15,286	13,445	1,841	---	---	1,841	---	---	---	---	---	---	---	---
Sewer	38,822	67,098	(28,276)	18,001	10,706	(20,981)	17,061	---	---	---	---	---	10,706	4,000
Water	22,295	32,028	(9,733)	112	---	(9,621)	---	---	---	---	---	---	---	---
Total	**76,403**	**112,571**	**(36,168)**	**18,113**	**10,706**	**(28,761)**	**17,061**	**---**	**---**	**---**	**---**	**---**	**10,706**	**4,000**
Gary														
Laundromat	12,816	---	12,816	---	8,009	4,807	---	---	---	---	---	---	---	---
Refuse Disposal	19,935	---	19,935	---	20,050	(115)	---	---	---	---	---	---	---	---
Sewer	63,980	---	63,980	---	13,247	50,733	---	---	---	---	50,000	---	---	---
Wastewater	50,000	---	50,000	23	32,994	17,029	---	---	---	---	---	---	32,994	13,570
Water	52,806	18,382	34,424	---	1,111	33,313	---	---	---	---	---	---	---	---
Water Project	---	---	---	84	99,394	(99,310)	---	---	---	---	---	---	---	---
Total	**199,537**	**18,382**	**181,155**	**107**	**174,805**	**6,457**	**---**	**---**	**---**	**---**	**50,000**	**---**	**32,994**	**13,570**
Gaylord														
Refuse	168,419	163,162	5,257	14	---	5,271	---	---	---	---	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer Utility	341,031	423,511	(82,480)	14,923	34,927	(102,484)	---	---	---	---	58,353	---	34,927	61,428
Storm Water	152,124	220,024	(67,900)	30,622	51,330	(88,608)	---	---	---	55,000	47,636	---	51,330	274,064
Water Utility	620,376	469,968	150,408	31,361	73,028	108,741	---	---	---	188,769	16,845	---	73,028	176,745
Total	**1,281,950**	**1,276,665**	**5,285**	**76,920**	**159,285**	**(77,080)**	**---**	**---**	**---**	**243,769**	**122,834**	**---**	**159,285**	**512,237**
Gem Lake														
Sewer	65,428	56,516	8,912	8,981	---	17,893	---	---	---	---	---	---	---	---
Water	37,538	55,212	(17,674)	---	95	(17,769)	---	---	---	---	---	---	---	---
Total	**102,966**	**111,728**	**(8,762)**	**8,981**	**95**	**124**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Geneva														
Garbage	25,708	23,644	2,064	---	---	2,064	---	---	---	---	---	---	---	---
Sewer	24,878	33,335	(8,457)	---	---	(8,457)	---	---	---	(1,459)	---	---	---	---
Water	44,945	20,630	24,315	---	---	24,315	---	---	---	38,197	---	---	---	---
Total	**95,531**	**77,609**	**17,922**	**---**	**---**	**17,922**	**---**	**---**	**---**	**36,738**	**---**	**---**	**---**	**---**
Georgetown														
Garbage [0]	6,868	9,209	(2,341)	---	---	(2,341)	---	---	---	---	---	---	---	---
Mosquito Control [0]	612	992	(380)	---	---	(380)	---	---	---	---	---	---	---	---
Sewer [0]	3,254	2,366	888	---	---	888	---	---	---	---	---	---	---	---
Water [0]	4,320	11,581	(7,261)	---	---	(7,261)	---	---	---	---	---	---	---	---
Total	**15,054**	**24,148**	**(9,094)**	**---**	**---**	**(9,094)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ghent														
Refuse	29,448	29,418	30	2,968	2,976	22	2,968	---	---	---	---	---	---	---
Sewer	65,318	56,478	8,840	---	---	8,840	---	---	---	(6,807)	11,647	---	---	---
Water	101,354	67,845	33,509	977	3,025	31,461	977	---	---	14,919	---	---	2,058	24,000
Total	**196,120**	**153,741**	**42,379**	**3,945**	**6,001**	**40,323**	**3,945**	**---**	**---**	**8,112**	**11,647**	**---**	**2,058**	**24,000**
Gibbon														
Sewer	100,905	94,988	5,917	95,373	---	101,290	---	---	---	---	558,444	558,444	---	---
Storm Sewer Fund	23,097	477	22,620	---	---	22,620	---	---	---	---	---	---	---	---
Water	215,829	137,174	78,655	152,777	29,460	201,972	---	---	---	---	460,000	460,000	29,460	64,000

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**339,831**	**232,639**	**107,192**	**248,150**	**29,460**	**325,882**	**---**	**---**	**---**	**---**	**1,018,444**	**1,018,444**	**29,460**	**64,000**
Gilbert														
Electric	1,154,290	1,042,173	112,117	1,900	---	114,017	---	---	---	---	---	---	---	---
Sanitation	217,291	240,347	(23,056)	---	---	(23,056)	---	---	---	---	---	---	---	---
Sewer Usage	940,888	644,317	296,571	15,610	51,504	260,677	15,610	---	2,578,243	---	5,322,524	2,929,033	44,790	1,579,489
Water	448,944	468,704	(19,760)	---	4,823	(24,583)	---	---	---	---	77,095	---	4,823	36,628
Total	**2,761,413**	**2,395,541**	**365,872**	**17,510**	**56,327**	**327,055**	**15,610**	**---**	**2,578,243**	**---**	**5,399,619**	**2,929,033**	**49,613**	**1,616,117**
Gilman														
Liquor	373,500	367,637	5,863	21,261	2,589	24,535	---	---	---	---	7,063	---	---	---
Sewer [0]	24,070	10,603	13,467	100	---	13,567	---	---	---	---	---	---	---	---
Total	**397,570**	**378,240**	**19,330**	**21,361**	**2,589**	**38,102**	**---**	**---**	**---**	**---**	**7,063**	**---**	**---**	**---**
Glencoe														
Airport	70,186	376,393	(306,207)	59,748	---	(246,459)	39	33,860	25,662	---	---	---	---	---
City Center	98,099	349,259	(251,160)	221,511	56,710	(86,359)	150,823	---	---	(170,000)	4,925	---	55,424	137,000
Light and Power Commission [29]	8,934,983	7,457,906	1,477,077	146,345	84,509	1,538,913	---	---	---	113,074	2,383,297	---	84,509	658,565
Liquor	2,042,822	1,822,351	220,471	278	15,467	205,282	---	---	---	170,000	---	---	15,467	31,000
Sanitation	33,427	17,451	15,976	53	---	16,029	---	---	---	7,000	---	---	---	---
Storm Water Management	516,429	210,487	305,942	2,556	22,050	286,448	---	---	---	(650,001)	938,808	---	21,219	96,795
Wastewater Treatment Plant	2,202,360	1,512,546	689,814	5,247,732	12,821	5,924,725	---	---	---	336,000	7,961,919	2,516,391	8,861	65,000
Water	1,422,239	887,028	535,211	7,009	3,012	539,208	---	---	---	336,606	29,728	---	3,012	50,000
Total	**15,320,545**	**12,633,421**	**2,687,124**	**5,685,232**	**194,569**	**8,177,787**	**150,862**	**33,860**	**25,662**	**142,679**	**11,318,677**	**2,516,391**	**188,492**	**1,038,360**
Glenville														
Garbage	40,526	39,235	1,291	---	---	1,291	---	---	---	(793)	---	---	---	---
Sewer	80,551	63,645	16,906	---	---	16,906	---	---	---	5,793	---	---	---	---
Water	52,018	41,548	10,470	38	---	10,508	---	---	---	6,587	---	---	---	---
Total	**173,095**	**144,428**	**28,667**	**38**	**---**	**28,705**	**---**	**---**	**---**	**11,587**	**---**	**---**	**---**	**---**
Glenwood														
Ballroom	77,903	161,411	(83,508)	10,048	34,609	(108,069)	---	---	---	(20,000)	---	---	34,609	12,001

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Liquor	1,509,587	1,351,908	157,679	3,619	---	161,298	---	---	156	60,000	---	---	---	---
Refuse and Recycling	195,432	170,825	24,607	7,015	---	31,622	---	---	---	45,000	---	---	---	---
Sewer Utility	785,639	936,001	(150,362)	131,298	---	(19,064)	19,349	---	288	---	114,470	---	---	---
Storm Water Utility	74,070	44,418	29,652	14	---	29,666	---	---	---	---	97,654	---	---	---
Water Utility	743,472	426,187	317,285	17,501	15,708	319,078	---	---	111	---	48,785	---	15,708	143,000
Total	**3,386,103**	**3,090,750**	**295,353**	**169,495**	**50,317**	**414,531**	**19,349**	**---**	**555**	**85,000**	**260,909**	**---**	**50,317**	**155,001**
Glyndon														
Sewer	341,560	222,471	119,089	2,795	7,039	114,845	---	---	---	---	2,997	---	7,039	52,000
Water	368,507	311,639	56,868	10,265	40,595	26,538	---	---	10,000	---	15,603	29,969	40,595	114,035
Total	**710,067**	**534,110**	**175,957**	**13,060**	**47,634**	**141,383**	**---**	**---**	**10,000**	**---**	**18,600**	**29,969**	**47,634**	**166,035**
Golden Valley														
Brookview Golf	3,205,252	3,138,252	67,000	36,661	---	103,661	---	---	---	---	97,100	---	---	---
Motor Vehicle	477,523	401,519	76,004	142,694	---	218,698	---	---	126,926	30,000	---	---	---	---
Recycling	408,058	477,286	(69,228)	83,759	---	14,531	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,480,095	2,253,908	226,187	293,983	68,057	452,113	---	---	---	(63,500)	2,467,996	---	61,893	---
Utility	10,022,356	8,780,766	1,241,590	1,734,322	58,067	2,917,845	---	---	---	---	1,729,492	---	58,067	---
Total	**16,593,284**	**15,051,731**	**1,541,553**	**2,291,419**	**126,124**	**3,706,848**	**---**	**---**	**126,926**	**(33,500)**	**4,294,588**	**---**	**119,960**	**---**
Gonvick														
Water, Sewer, and Refuse [1]	98,544	156,102	(57,558)	11,839	12,570	(58,289)	---	---	---	(5,331)	610	---	12,570	7,000
Total	**98,544**	**156,102**	**(57,558)**	**11,839**	**12,570**	**(58,289)**	**---**	**---**	**---**	**(5,331)**	**610**	**---**	**12,570**	**7,000**
Good Thunder														
Refuse Collection	51,512	51,657	(145)	---	---	(145)	---	---	---	---	---	---	---	---
Sewer Utility	104,698	255,061	(150,363)	5,723	523	(145,163)	---	---	---	---	---	---	523	62,000
Water Utility	91,049	67,370	23,679	2,322	---	26,001	---	---	---	---	---	---	---	---
Total	**247,259**	**374,088**	**(126,829)**	**8,045**	**523**	**(119,307)**	**---**	**---**	**---**	**---**	**---**	**---**	**523**	**62,000**
Goodhue														
Gas	711,014	555,207	155,807	106,759	10,705	251,861	---	---	---	---	---	---	10,705	60,000
New Sewer Facility	---	---	---	---	---	---	---	---	---	(25,000)	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Pool	36,550	62,246	(25,696)	---	13,410	(39,106)	---	---	---	(115,657)	---	---	13,410	40,000
Refuse or Garbage Collection	138,450	140,442	(1,992)	---	---	(1,992)	---	---	---	---	---	---	---	---
Sewer	174,376	201,513	(27,137)	---	---	(27,137)	---	---	---	25,000	---	---	---	---
Water	180,412	143,337	37,075	---	47,160	(10,085)	---	---	---	---	---	---	47,160	30,000
Total	**1,240,802**	**1,102,745**	**138,057**	**106,759**	**71,275**	**173,541**	**---**	**---**	**---**	**(115,657)**	**---**	**---**	**71,275**	**130,000**
Goodridge														
Liquor	343,659	348,802	(5,143)	---	---	(5,143)	---	---	---	---	---	---	---	---
Refuse	16,414	11,738	4,676	---	---	4,676	---	---	---	---	---	---	---	---
Sewer	20,083	29,109	(9,026)	---	---	(9,026)	---	---	---	---	---	---	---	---
Water	22,958	21,686	1,272	---	1,907	(635)	---	---	---	---	---	---	1,907	8,000
Total	**403,114**	**411,335**	**(8,221)**	**---**	**1,907**	**(10,128)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,907**	**8,000**
Goodview														
Sewer	751,806	771,309	(19,503)	13,699	---	(5,804)	---	---	---	---	100,070	---	---	---
Water	744,841	574,829	170,012	4,772	62,325	112,459	---	---	---	---	15,742	---	62,325	218,000
Total	**1,496,647**	**1,346,138**	**150,509**	**18,471**	**62,325**	**106,655**	**---**	**---**	**---**	**---**	**115,812**	**---**	**62,325**	**218,000**
Graceville														
Sewer	166,814	150,758	16,056	34,026	55,280	(5,198)	---	26,149	---	---	29,310	---	55,280	55,900
Water	139,186	117,301	21,885	6,096	32,865	(4,884)	1,087	---	---	---	---	---	32,865	34,800
Total	**306,000**	**268,059**	**37,941**	**40,122**	**88,145**	**(10,082)**	**1,087**	**26,149**	**---**	**---**	**29,310**	**---**	**88,145**	**90,700**
Granada														
Utility [3][27]	70,157	69,794	363	24,160	9,664	14,859	22,034	---	---	---	---	---	9,664	16,000
Total	**70,157**	**69,794**	**363**	**24,160**	**9,664**	**14,859**	**22,034**	**---**	**---**	**---**	**---**	**---**	**9,664**	**16,000**
Grand Marais														
Electric	3,036,547	2,631,194	405,353	12,618	72,901	345,070	---	---	7,728	145,408	224,913	---	61,391	285,000
Liquor	2,295,000	1,994,046	300,954	7,725	---	308,679	---	---	354	200,000	12,450	---	---	---
Sewer	675,529	619,718	55,811	10,170	49,652	16,329	---	---	259	(312)	91,331	---	49,652	100,000
Water	419,076	368,648	50,428	40,059	18,377	72,110	33,987	---	118	38,503	116,591	---	18,377	98,000
Total	**6,426,152**	**5,613,606**	**812,546**	**70,572**	**140,930**	**742,188**	**33,987**	**---**	**8,459**	**383,599**	**445,285**	**---**	**129,420**	**483,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Grand Meadow**														
Water and Sewer Utility	300,413	394,660	(94,247)	---	13,701	(107,948)	---	---	---	---	---	---	---	---
Total	**300,413**	**394,660**	**(94,247)**	**---**	**13,701**	**(107,948)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Grand Rapids														
Electric [29]	15,418,632	14,952,003	466,629	97,546	893,139	(328,964)	---	---	---	---	972,889	---	21,223	114,085
Pokegama Golf Course	589,751	624,109	(34,358)	10,173	4,983	(29,168)	---	---	---	3,500	103,119	---	4,983	27,435
Storm Water Utility	694,278	740,480	(46,202)	3,563	327	(42,966)	---	---	---	---	---	---	327	---
Wastewater Collection [29]	1,808,115	1,193,726	614,389	10,845	18,883	606,351	---	---	---	---	128,575	---	18,363	234,899
Wastewater Treatment [29]	3,485,898	5,221,534	(1,735,636)	771,880	612,676	(1,576,432)	---	---	---	---	135,792	---	591,587	1,891,418
Water [29]	1,831,540	1,563,886	267,654	5,845	139,216	134,283	---	---	---	---	863,579	---	33,070	157,447
Total	**23,828,214**	**24,295,738**	**(467,524)**	**899,852**	**1,669,224**	**(1,236,896)**	**---**	**---**	**---**	**3,500**	**2,203,954**	**---**	**669,553**	**2,425,284**
Granite Falls														
Cable Television	32,556	11,644	20,912	---	---	20,912	---	---	---	23,175	---	---	---	---
Community Housing [29]	249,105	143,209	105,896	---	40,007	65,889	---	---	---	36,250	115,200	---	40,007	73,087
Electric	3,960,421	2,941,862	1,018,559	296,847	116,583	1,198,823	---	---	---	260,500	28,792	---	116,583	355,000
Hospital	27,830,630	27,900,798	(70,168)	124,653	706,401	(651,916)	---	---	---	---	945,873	---	313,055	955,199
Liquor	1,179,688	1,103,328	76,360	15,059	4,291	87,128	---	---	---	68,275	---	---	4,291	40,000
Motor Vehicle	167,174	154,605	12,569	152	---	12,721	---	---	---	---	---	---	---	---
Sewer	703,740	745,503	(41,763)	184,665	109,908	32,994	167,400	---	---	8,750	---	---	109,908	250,000
Water	809,671	1,065,966	(256,295)	212,815	220,544	(264,024)	191,834	---	---	37,500	97,875	67,226	220,544	210,113
Total	**34,932,985**	**34,066,915**	**866,070**	**834,191**	**1,197,734**	**502,527**	**359,234**	**---**	**---**	**434,450**	**1,187,740**	**67,226**	**804,388**	**1,883,399**
Grasston														
Sewage Collection and Disposal [0]	20,021	6,644	13,377	38	---	13,415	---	---	---	---	---	---	---	---
Total	**20,021**	**6,644**	**13,377**	**38**	**---**	**13,415**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Green Isle														
Refuse [0]	38,055	36,919	1,136	2,513	---	3,649	---	---	---	---	---	---	---	---
Sewer [0]	199,063	97,962	101,101	1,590	13,394	89,297	---	---	---	15,962	---	---	13,310	16,250

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water [0]	86,537	68,325	18,212	949	7,212	11,949	---	---	---	(15,962)	---	---	7,127	8,750
Total	**323,655**	**203,206**	**120,449**	**5,052**	**20,606**	**104,895**	**---**	**---**	**---**	**---**	**---**	**---**	**20,437**	**25,000**
Greenbush														
Sanitation	85,474	90,919	(5,445)	2,114	---	(3,331)	---	---	---	---	---	---	---	---
Sewer	114,505	102,201	12,304	14,071	6,224	20,151	---	---	---	---	---	---	6,224	12,843
Water	258,946	360,856	(101,910)	639,270	26,683	510,677	---	---	506,770	(20,000)	684,064	142,935	26,683	132,065
Total	**458,925**	**553,976**	**(95,051)**	**655,455**	**32,907**	**527,497**	**---**	**---**	**506,770**	**(20,000)**	**684,064**	**142,935**	**32,907**	**144,908**
Greenfield														
Industrial Park Sewer	67,517	178,791	(111,274)	13,470	---	(97,804)	---	---	---	---	---	---	---	---
Industrial Park Water	68,047	123,699	(55,652)	3,377	---	(52,275)	---	---	---	---	2,816	---	---	---
Lake Sarah Sewer	23,225	38,122	(14,897)	1,923	---	(12,974)	---	---	---	---	---	---	---	---
Storm water Management	111,089	133,197	(22,108)	3,526	---	(18,582)	---	---	---	---	---	---	---	---
Total	**269,878**	**473,809**	**(203,931)**	**22,296**	**---**	**(181,635)**	**---**	**---**	**---**	**---**	**2,816**	**---**	**---**	**---**
Greenwood														
Marina [0]	39,500	11,361	28,139	---	---	28,139	---	---	---	16,406	---	---	---	---
Sewer [0]	98,415	138,257	(39,842)	33,127	---	(6,715)	---	---	---	(10,090)	---	---	---	---
Total	**137,915**	**149,618**	**(11,703)**	**33,127**	**---**	**21,424**	**---**	**---**	**---**	**6,316**	**---**	**---**	**---**	**---**
Grey Eagle														
Garage [0]	27,679	28,615	(936)	---	---	(936)	---	---	---	---	---	---	---	---
Sewer [0]	91,686	40,845	50,841	448	6,270	45,019	---	---	---	5,152	---	---	6,270	12,000
Water [0]	37,699	40,556	(2,857)	90	---	(2,767)	---	---	---	12,356	---	---	---	---
Total	**157,064**	**110,016**	**47,048**	**538**	**6,270**	**41,316**	**---**	**---**	**---**	**17,508**	**---**	**---**	**6,270**	**12,000**
Grove City														
Economic Development Authority - Senior Housing [29]	139,597	95,327	44,270	4,897	9,915	39,252	---	---	---	---	---	---	9,915	64,000
Electric	1,045,254	1,074,195	(28,941)	9,969	---	(18,972)	---	---	---	---	---	---	---	---
Sewer	189,886	245,138	(55,252)	173,769	85,587	32,930	---	134,826	---	---	9,246,947	---	85,587	68,850

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	212,199	175,684	36,515	---	22,759	13,756	---	---	---	---	1,575,000	---	22,759	86,150
Total	**1,586,936**	**1,590,344**	**(3,408)**	**188,635**	**118,261**	**66,966**	**---**	**134,826**	**---**	**---**	**10,821,947**	**---**	**118,261**	**219,000**
Grygla														
Sewer	35,048	49,206	(14,158)	133	495	(14,520)	---	---	---	---	---	---	---	---
Water	57,511	57,853	(342)	415	775	(702)	---	---	---	(14,304)	---	---	---	---
Total	**92,559**	**107,059**	**(14,500)**	**548**	**1,270**	**(15,222)**	**---**	**---**	**---**	**(14,304)**	**---**	**---**	**---**	**---**
Gully														
Garbage Fund [0]	16,240	13,041	3,199	---	---	3,199	---	---	---	---	---	---	---	---
Total	**16,240**	**13,041**	**3,199**	**---**	**---**	**3,199**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hackensack														
Liquor	1,302,852	1,279,774	23,078	11,079	5,610	28,547	---	---	---	(20,000)	---	---	5,610	110,000
Sewer	113,838	125,723	(11,885)	1,109	10,125	(20,901)	---	---	---	---	---	---	10,125	6,000
Water	96,417	136,226	(39,809)	919	8,511	(47,401)	---	---	---	---	---	---	8,511	11,000
Total	**1,513,107**	**1,541,723**	**(28,616)**	**13,107**	**24,246**	**(39,755)**	**---**	**---**	**---**	**(20,000)**	**---**	**---**	**24,246**	**127,000**
Hadley														
Liquor	272,347	264,180	8,167	17,319	---	25,486	---	---	---	---	7,004	---	---	---
Sewer	27,256	32,012	(4,756)	3,842	10,054	(10,968)	---	---	---	(3,000)	---	---	10,054	8,125
Water	18,552	36,114	(17,562)	3,820	9,746	(23,488)	---	---	---	(4,000)	---	---	9,746	7,875
Total	**318,155**	**332,306**	**(14,151)**	**24,981**	**19,800**	**(8,970)**	**---**	**---**	**---**	**(7,000)**	**7,004**	**---**	**19,800**	**16,000**
Hallock**														
Economic Development Authority	---	530	(530)	10,124	---	9,594	---	---	---	---	---	---	---	---
Gas	738,984	416,590	322,394	---	---	322,394	---	---	---	---	---	---	---	---
Sewer	147,896	110,990	36,906	100	4,837	32,169	---	---	---	---	---	---	4,942	24,000
Water	267,723	240,371	27,352	15	9,126	18,241	---	---	---	---	---	---	9,460	40,000
Total	**1,154,603**	**768,481**	**386,122**	**10,239**	**13,963**	**382,398**	**---**	**---**	**---**	**---**	**---**	**---**	**14,402**	**64,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Halstad														
John Wimmer Homes	35,649	25,451	10,198	113	---	10,311	---	---	---	---	33,973	---	---	---
Public Service Utilities [30]	1,451,191	1,423,590	27,601	27,229	---	54,830	---	---	---	---	180,334	---	---	---
Sunrise Apartments	46,795	69,580	(22,785)	---	---	(22,785)	---	---	---	---	5,415	---	---	---
Total	**1,533,635**	**1,518,621**	**15,014**	**27,342**	**---**	**42,356**	**---**	**---**	**---**	**---**	**219,722**	**---**	**---**	**---**
Hamburg														
Sewer	59,567	83,187	(23,620)	6,173	1,818	(19,265)	---	---	---	---	---	---	1,818	21,139
Storm Water	69,366	19,177	50,189	---	43,152	7,037	---	---	---	(82,043)	81,795	745,750	43,152	817,000
Water	176,582	202,738	(26,156)	2,463	26,487	(50,180)	---	---	---	---	811,091	901,776	26,487	109,000
Total	**305,515**	**305,102**	**413**	**8,636**	**71,457**	**(62,408)**	**---**	**---**	**---**	**(82,043)**	**892,886**	**1,647,526**	**71,457**	**947,139**
Hammond														
Sewer	36,168	112,035	(75,867)	---	---	(75,867)	---	---	---	5,795	---	---	---	---
Water	30,511	23,521	6,990	---	---	6,990	---	---	---	(41,775)	136,423	---	---	---
Total	**66,679**	**135,556**	**(68,877)**	**---**	**---**	**(68,877)**	**---**	**---**	**---**	**(35,980)**	**136,423**	**---**	**---**	**---**
Hampton														
Sewer	123,977	69,367	54,610	3,129	---	57,739	---	---	---	(31,380)	158,523	---	---	---
Water	68,913	135,816	(66,903)	12	---	(66,891)	---	---	---	(343,371)	322,471	---	---	---
Total	**192,890**	**205,183**	**(12,293)**	**3,141**	**---**	**(9,152)**	**---**	**---**	**---**	**(374,751)**	**480,994**	**---**	**---**	**---**
Hancock														
Garbage	79,798	84,588	(4,790)	---	---	(4,790)	---	---	---	---	---	---	---	---
Sewer	176,623	168,608	8,015	61,392	59,407	10,000	54,673	---	---	69,370	---	---	59,407	105,000
Water	168,714	165,268	3,446	1,680	22,058	(16,932)	---	---	---	(69,370)	139,469	---	22,058	75,000
Total	**425,135**	**418,464**	**6,671**	**63,072**	**81,465**	**(11,722)**	**54,673**	**---**	**---**	**---**	**139,469**	**---**	**81,465**	**180,000**
Hanley Falls														
Garbage	20,677	20,590	87	---	696	(609)	---	---	---	---	---	---	---	---
Liquor	216,769	233,555	(16,786)	7,775	660	(9,671)	---	---	---	(4,987)	3,388	---	---	---
Sewer	58,767	54,037	4,730	23	15,452	(10,699)	---	---	---	---	---	---	13,028	11,280

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	99,029	62,419	36,610	2,912	24,363	15,159	---	---	---	---	---	---	21,107	26,570
Total	**395,242**	**370,601**	**24,641**	**10,710**	**41,171**	**(5,820)**	**---**	**---**	**---**	**(4,987)**	**3,388**	**---**	**34,135**	**37,850**
Hanover														
Sewer	321,256	345,937	(24,681)	250,030	92,951	132,398	---	---	---	---	---	---	3,538	102,000
Storm Sewer	53,972	88,017	(34,045)	82,304	---	48,259	---	---	---	---	---	---	---	---
Water	75,946	115,191	(39,245)	114,129	35,174	39,710	---	---	---	---	---	---	---	---
Total	**451,174**	**549,145**	**(97,971)**	**446,463**	**128,125**	**220,367**	**---**	**---**	**---**	**---**	**---**	**---**	**3,538**	**102,000**
Hanska														
Liquor	248,606	260,128	(11,522)	9,574	329	(2,277)	---	---	---	---	---	---	---	---
Wastewater	40,648	42,884	(2,236)	115	---	(2,121)	---	---	---	---	---	---	---	---
Water	83,464	63,223	20,241	4,175	14,153	10,263	---	---	---	---	---	---	14,153	45,720
Total	**372,718**	**366,235**	**6,483**	**13,864**	**14,482**	**5,865**	**---**	**---**	**---**	**---**	**---**	**---**	**14,153**	**45,720**
Hardwick														
Refuse [0]	19,115	19,578	(463)	---	---	(463)	---	---	---	---	---	---	---	---
Sewer [0]	19,378	13,810	5,568	48	---	5,616	---	---	---	---	---	---	---	---
Water [0]	26,790	19,389	7,401	---	1,471	5,930	---	---	---	---	---	---	1,471	8,443
Total	**65,283**	**52,777**	**12,506**	**48**	**1,471**	**11,083**	**---**	**---**	**---**	**---**	**---**	**---**	**1,471**	**8,443**
Harmony														
Electric	1,030,128	962,500	67,628	23,344	---	90,972	---	---	---	28,000	292,043	---	---	---
Refuse and Recycling	76,595	67,492	9,103	123	---	9,226	---	---	---	1,000	---	---	---	---
Sewer	329,889	363,704	(33,815)	592	1,663	(34,886)	---	33,946	---	1,000	56,896	---	1,663	35,000
Storm Water	28,295	46,801	(18,506)	231	---	(18,275)	---	---	---	(121,500)	123,183	---	---	---
Water	236,393	177,576	58,817	3,881	10,119	52,579	---	---	---	1,000	6,000	---	10,119	49,000
Total	**1,701,300**	**1,618,073**	**83,227**	**28,171**	**11,782**	**99,616**	**---**	**33,946**	**---**	**(90,500)**	**478,122**	**---**	**11,782**	**84,000**
Harris														
Cemetery	---	2,729	(2,729)	616	---	(2,113)	---	---	---	---	---	---	---	---
Sewer	144,005	232,439	(88,434)	199,447	41,817	69,196	189,296	---	---	---	10,820	---	41,817	163,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	115,991	140,155	(24,164)	112,941	12,864	75,913	112,854	---	---	---	---	---	12,864	39,000
Total	**259,996**	**375,323**	**(115,327)**	**313,004**	**54,681**	**142,996**	**302,150**	**---**	**---**	**---**	**10,820**	**---**	**54,681**	**202,000**
Hartland														
Sewer Utility	43,649	46,320	(2,671)	---	---	(2,671)	---	---	---	---	---	---	---	---
Water Utility	71,024	87,560	(16,536)	6,168	20,738	(31,106)	---	---	---	---	---	---	20,738	23,000
Total	**114,673**	**133,880**	**(19,207)**	**6,168**	**20,738**	**(33,777)**	**---**	**---**	**---**	**---**	**---**	**---**	**20,738**	**23,000**
Hastings														
Hydro	672,363	578,615	93,748	51,539	---	145,287	---	---	---	246,618	---	---	---	---
Sewer	2,638,103	2,290,114	347,989	38,964	17,585	369,368	---	---	---	32,429	505,386	---	17,585	---
Storm Water	711,766	530,630	181,136	20,330	---	201,466	---	---	4,000	7,526	170,922	---	---	---
Water	2,234,564	2,117,721	116,843	133,225	82,658	167,410	---	---	8,000	33,805	1,140,495	675,000	82,658	245,000
Total	**6,256,796**	**5,517,080**	**739,716**	**244,058**	**100,243**	**883,531**	**---**	**---**	**12,000**	**320,378**	**1,816,803**	**675,000**	**100,243**	**245,000**
Hatfield														
Garbage [0]	2,620	2,588	32	---	---	32	---	---	---	---	---	---	---	---
Sewer [0]	9,228	8,092	1,136	91	82	1,145	---	---	---	---	---	---	---	---
Water [0]	8,965	4,856	4,109	205	205	4,109	---	---	---	---	---	---	---	---
Total	**20,813**	**15,536**	**5,277**	**296**	**287**	**5,286**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hawley														
Electric	2,561,758	2,379,198	182,560	17,710	---	200,270	---	---	---	148,137	10,000	---	---	---
Gas	984,147	678,808	305,339	4,284	---	309,623	---	---	---	72,304	172,614	---	---	---
Liquor	1,234,653	1,190,846	43,807	---	9,204	34,603	---	---	---	8,000	---	---	9,204	29,000
Sewer	291,365	321,013	(29,648)	8,887	---	(20,761)	---	---	---	86,700	---	---	---	---
Water	363,464	271,520	91,944	516	3,850	88,610	---	---	---	99,000	---	---	3,850	42,000
Total	**5,435,387**	**4,841,385**	**594,002**	**31,397**	**13,054**	**612,345**	**---**	**---**	**---**	**414,141**	**182,614**	**---**	**13,054**	**71,000**
Hayfield														
Field Crest Care Center [14][29]	6,270,050	5,599,431	670,619	55,973	42,642	683,950	---	---	---	---	98,759	---	42,642	226,140
Water and Sewer [3]	339,947	559,800	(219,853)	347,871	73,353	54,665	337,403	---	---	---	---	---	72,860	234,000

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**6,609,997**	**6,159,231**	**450,766**	**403,844**	**115,995**	**738,615**	**337,403**	**---**	**---**	**---**	**98,759**	**---**	**115,502**	**460,140**
Hayward														
Sewer	57,075	48,002	9,073	4,984	1,379	12,678	---	---	---	---	2,463	---	1,379	11,000
Water	67,188	36,725	30,463	---	3,420	27,043	---	---	---	---	5,376	---	3,420	11,000
Total	**124,263**	**84,727**	**39,536**	**4,984**	**4,799**	**39,721**	**---**	**---**	**---**	**---**	**7,839**	**---**	**4,799**	**22,000**
Hector														
Hummingbird Court	26,801	31,881	(5,080)	19	1,344	(6,405)	---	---	---	---	---	---	1,344	10,354
Refuse	1,971	---	1,971	---	---	1,971	---	---	---	(41,193)	---	---	---	---
Sewer	401,465	645,919	(244,454)	2,044	71,129	(313,539)	---	---	---	(28,410)	31,300	---	71,129	70,270
Water	343,859	519,468	(175,609)	1,752	79,552	(253,409)	---	---	---	(31,590)	37,501	---	79,552	99,730
Total	**774,096**	**1,197,268**	**(423,172)**	**3,815**	**152,025**	**(571,382)**	**---**	**---**	**---**	**(101,193)**	**68,801**	**---**	**152,025**	**180,354**
Henderson														
Environmental Services	26,181	18,667	7,514	---	1,366	6,148	---	---	---	---	---	---	1,366	10,200
Sewer Utility	439,656	298,592	141,064	---	41,373	99,691	---	---	---	---	---	69,000	41,373	279,500
Water Utility	132,649	209,764	(77,115)	241	42,995	(119,869)	---	---	---	(41,483)	---	400,000	42,995	62,300
Total	**598,486**	**527,023**	**71,463**	**241**	**85,734**	**(14,030)**	**---**	**---**	**---**	**(41,483)**	**---**	**469,000**	**85,734**	**352,000**
Hendricks														
Garbage	47,078	48,121	(1,043)	---	17	(1,060)	---	---	---	---	---	---	---	---
Sewer	222,495	138,438	84,057	24,467	61,883	46,641	---	---	---	---	---	---	61,883	67,879
Water	175,807	130,786	45,021	2,389	6,548	40,862	---	---	---	---	---	---	6,548	8,400
Total	**445,380**	**317,345**	**128,035**	**26,856**	**68,448**	**86,443**	**---**	**---**	**---**	**---**	**---**	**---**	**68,431**	**76,279**
Hendrum														
Economic Development Authority	9,204	18,004	(8,800)	2,291	---	(6,509)	---	---	---	(6,866)	466	307	---	307
Garbage	28,396	30,321	(1,925)	1,758	---	(167)	---	---	---	2,650	---	9,684	---	9,684
Sewer	60,768	53,901	6,867	6,774	6,910	6,731	---	---	---	3,959	47,307	51,967	6,910	25,704
Water	43,746	49,321	(5,575)	3,741	5,967	(7,801)	---	---	---	---	94,211	101,518	5,967	14,256
Total	**142,114**	**151,547**	**(9,433)**	**14,564**	**12,877**	**(7,746)**	**---**	**---**	**---**	**(257)**	**141,984**	**163,476**	**12,877**	**49,951**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Henning														
Ambulance	184,781	212,557	(27,776)	4,379	7,121	(30,518)	---	---	---	---	---	---	7,121	17,993
Country View Apartments	---	35,045	(35,045)	58,233	1,815	21,373	---	---	---	---	---	---	1,815	22,160
Electric	813,376	772,978	40,398	8,394	391	48,401	---	---	---	---	---	---	391	989
Natural Gas	660,887	437,387	223,500	589	12,868	211,221	---	---	---	---	---	---	12,868	60,989
Sewer	192,253	194,119	(1,866)	---	25,537	(27,403)	---	---	---	---	6,045	---	25,331	88,655
Water	279,860	245,106	34,754	120	32,940	1,934	---	---	---	---	2,985	---	32,940	93,655
Willow Creek Senior Housing	469,214	587,124	(117,910)	142	65,708	(183,476)	---	---	---	---	3,791	---	65,708	90,000
Total	**2,600,371**	**2,484,316**	**116,055**	**71,857**	**146,380**	**41,532**	**---**	**---**	**---**	**---**	**12,821**	**---**	**146,174**	**374,441**
Henriette														
Sewer [0]	27,098	18,921	8,177	---	4,417	3,760	---	---	---	---	---	---	4,417	8,800
Total	**27,098**	**18,921**	**8,177**	**---**	**4,417**	**3,760**	**---**	**---**	**---**	**---**	**---**	**---**	**4,417**	**8,800**
Herman														
Garbage	33,358	37,153	(3,795)	---	---	(3,795)	---	---	---	---	---	---	---	---
Mosquito Control	7,064	773	6,291	---	---	6,291	---	---	---	---	---	---	---	---
Recycling	10,872	12,215	(1,343)	---	---	(1,343)	---	---	---	---	---	---	---	---
Sewer	83,204	85,320	(2,116)	64	30,185	(32,237)	---	---	---	---	---	935,000	30,185	945,000
Water	96,995	111,064	(14,069)	436	18,104	(31,737)	---	---	---	---	---	35,000	18,104	78,550
Total	**231,493**	**246,525**	**(15,032)**	**500**	**48,289**	**(62,821)**	**---**	**---**	**---**	**---**	**---**	**970,000**	**48,289**	**1,023,550**
Hermantown														
Sewage Disposal	1,448,272	1,482,649	(34,377)	182,283	---	147,906	---	---	---	117,942	70,958	---	---	---
Storm Water	434,342	245,800	188,542	5,462	---	194,004	---	---	---	---	45,197	---	---	---
Street Lighting	135,326	99,281	36,045	32,746	---	68,791	---	---	---	---	---	---	---	---
Water Utility	1,505,763	1,351,336	154,427	227,426	---	381,853	---	---	---	121,530	---	---	---	---
Total	**3,523,703**	**3,179,066**	**344,637**	**447,917**	**---**	**792,554**	**---**	**---**	**---**	**239,472**	**116,155**	**---**	**---**	**---**
Heron Lake														
Liquor	379,984	323,714	56,270	1,182	---	57,452	---	---	---	---	---	---	---	---
Sewer	176,521	131,645	44,876	176	17,688	27,364	---	---	---	45,200	---	---	17,688	67,404

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	417,541	457,480	(39,939)	2,675	46,712	(83,976)	---	---	---	(24,800)	15,458	---	46,712	191,703
Total	**974,046**	**912,839**	**61,207**	**4,033**	**64,400**	**840**	**---**	**---**	**---**	**20,400**	**15,458**	**---**	**64,400**	**259,107**
Hewitt														
Garbage [0]	24,216	24,168	48	---	---	48	---	---	---	---	---	---	---	---
Sewer [0]	27,368	30,872	(3,504)	---	---	(3,504)	---	---	---	5,000	---	---	---	---
Water [0]	40,980	23,387	17,593	---	---	17,593	---	---	---	10,000	---	---	---	---
Total	**92,564**	**78,427**	**14,137**	**---**	**---**	**14,137**	**---**	**---**	**---**	**15,000**	**---**	**---**	**---**	**---**
Hibbing														
1111 7th Ave East [29]	24,300	19,635	4,665	---	---	4,665	---	---	---	---	568,397	600,000	---	---
Electric [29]	15,214,515	14,092,100	1,122,415	734,012	708,491	1,147,936	---	---	---	---	1,585,343	---	118,508	583,254
Garbage and Refuse Collection	2,828,744	2,483,064	345,680	84,527	---	430,207	---	---	---	---	128,850	---	---	---
Gas [29]	7,250,127	5,433,250	1,816,877	---	---	1,816,877	---	---	---	---	---	---	---	---
Memorial Building Concessions	6,276	1,515	4,761	3,565	---	8,326	---	---	---	170,000	---	---	---	---
Sewer Operations and Maintenance	3,643,921	2,714,516	929,405	22,175	225,961	725,619	---	150,000	---	---	666,244	---	225,961	2,388,000
Steam [29]	3,569,855	8,298,546	(4,728,691)	---	---	(4,728,691)	---	---	---	---	---	---	---	---
Water [29]	2,681,062	2,885,066	(204,004)	---	---	(204,004)	---	---	---	---	---	---	---	---
Total	**35,218,800**	**35,927,692**	**(708,892)**	**844,279**	**934,452**	**(799,065)**	**---**	**150,000**	**---**	**170,000**	**2,948,834**	**600,000**	**344,469**	**2,971,254**
Hill City														
Garbage [0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	236,036	90,914	145,122	9,153	---	154,275	---	---	---	72,600	13,778	---	---	---
Water [0]	144,620	88,907	55,713	7,416	---	63,129	---	---	---	---	29,204	---	---	---
Total	**380,656**	**179,821**	**200,835**	**16,569**	**---**	**217,404**	**---**	**---**	**---**	**72,600**	**42,982**	**---**	**---**	**---**
Hills														
Garbage	66,411	55,660	10,751	---	---	10,751	---	---	---	---	---	---	---	---
Sewer	123,349	53,012	70,337	---	---	70,337	---	---	---	---	16,596	---	---	---
Water	154,436	104,111	50,325	---	---	50,325	---	---	---	---	8,386	---	---	---
Total	**344,196**	**212,783**	**131,413**	**---**	**---**	**131,413**	**---**	**---**	**---**	**---**	**24,982**	**---**	**---**	**---**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Hilltop														
Water and Sewer [3]	183,250	242,753	(59,503)	---	---	(59,503)	---	---	---	---	---	---	---	---
Total	**183,250**	**242,753**	**(59,503)**	**---**	**---**	**(59,503)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hinckley														
Liquor	2,956,822	2,714,343	242,479	3,375	11,875	233,979	---	---	---	123,204	7,470	64,658	10,191	92,284
Sewer Utility	879,262	589,485	289,777	16,672	34,557	271,892	---	---	---	45,000	17,188	---	34,557	364,792
Water Utility	498,550	388,914	109,636	10,856	9,190	111,302	---	---	---	60,000	---	---	9,190	122,000
Total	**4,334,634**	**3,692,742**	**641,892**	**30,903**	**55,622**	**617,173**	**---**	**---**	**---**	**228,204**	**24,658**	**64,658**	**53,938**	**579,076**
Hitterdal														
Liquor	415,223	397,692	17,531	---	---	17,531	---	---	---	---	22,912	---	---	---
Refuse	36,899	33,938	2,961	---	---	2,961	---	---	---	---	---	---	---	---
Sewer	54,494	23,354	31,140	---	2,525	28,615	---	---	---	---	---	---	2,525	13,440
Water	58,271	76,983	(18,712)	---	2,647	(21,359)	---	---	---	---	---	---	2,647	16,000
Total	**564,887**	**531,967**	**32,920**	**---**	**5,172**	**27,748**	**---**	**---**	**---**	**---**	**22,912**	**---**	**5,172**	**29,440**
Hoffman														
113 Main	4,897	7,350	(2,453)	50,243	513	47,277	---	50,243	---	(29,533)	197,524	125,000	513	3,237
Center Apartments	28,612	29,125	(513)	14	3,339	(3,838)	---	---	---	---	---	---	3,339	10,000
Garbage	86,549	80,174	6,375	---	---	6,375	---	---	---	---	---	---	---	---
Health Care Mall	22,124	15,724	6,400	5,500	580	11,320	---	---	---	19,107	---	---	580	1,965
Sewer	187,027	251,204	(64,177)	618	63,802	(127,361)	---	---	---	26,619	137,033	643,000	63,802	57,937
Water	197,214	247,902	(50,688)	790	40,990	(90,888)	---	---	---	16,705	---	526,000	40,990	62,000
Total	**526,423**	**631,479**	**(105,056)**	**57,165**	**109,224**	**(157,115)**	**---**	**50,243**	**---**	**32,898**	**334,557**	**1,294,000**	**109,224**	**135,139**
Hokah														
Refuse [0]	44,019	41,253	2,766	---	---	2,766	---	---	---	---	---	---	---	---
Sewer [0]	152,328	119,903	32,425	2,859	---	35,284	---	---	---	---	---	---	---	---
Water [0]	65,689	44,164	21,525	3,000	---	24,525	---	---	---	---	---	---	---	---
Total	**262,036**	**205,320**	**56,716**	**5,859**	**---**	**62,575**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Holdingford														
Liquor	371,070	380,755	(9,685)	29,755	---	20,070	---	---	---	---	32,025	---	---	---
Refuse	73,105	73,521	(416)	13	---	(403)	---	---	---	---	---	---	---	---
Sewer	161,845	236,045	(74,200)	39	44,166	(118,327)	---	---	---	(79,205)	2,700	---	44,166	43,200
Water	122,759	162,012	(39,253)	139	29,444	(68,558)	---	---	---	(58,275)	32,025	---	29,444	28,800
Total	**728,779**	**852,333**	**(123,554)**	**29,946**	**73,610**	**(167,218)**	**---**	**---**	**---**	**(137,480)**	**66,750**	**---**	**73,610**	**72,000**
Holland														
Garbage [0]	11,852	4,632	7,220	---	---	7,220	---	---	---	---	---	---	---	---
Sewer [0]	15,696	15,315	381	---	---	381	---	---	---	---	---	---	---	---
Water [0]	45,192	12,219	32,973	462	---	33,435	---	---	---	---	---	---	---	---
Total	**72,740**	**32,166**	**40,574**	**462**	**---**	**41,036**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hollandale														
Garbage	17,640	15,156	2,484	---	---	2,484	---	---	---	---	---	---	---	---
Sewer	22,992	21,689	1,303	508	---	1,811	---	---	---	---	---	---	---	---
Water	34,786	47,361	(12,575)	776	---	(11,799)	---	---	---	---	---	---	---	---
Total	**75,418**	**84,206**	**(8,788)**	**1,284**	**---**	**(7,504)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Holloway														
Garbage	9,665	11,996	(2,331)	60	---	(2,271)	60	---	---	---	---	---	---	---
Sewer	7,239	14,382	(7,143)	---	---	(7,143)	---	---	---	---	5,481	---	---	---
Water	24,089	51,669	(27,580)	---	6,300	(33,880)	---	---	---	---	329,331	246,000	6,300	---
Total	**40,993**	**78,047**	**(37,054)**	**60**	**6,300**	**(43,294)**	**60**	**---**	**---**	**---**	**334,812**	**246,000**	**6,300**	**---**
Holt														
Water [0]	3,695	1,059	2,636	---	---	2,636	---	---	---	---	---	---	---	---
Total	**3,695**	**1,059**	**2,636**	**---**	**---**	**2,636**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hopkins														
Housing Authority	285,861	743,227	(457,366)	670,532	---	213,166	---	---	---	---	---	---	---	---
Pavillion/Ice Arena	483,857	981,934	(498,077)	41,406	99,807	(556,478)	40,054	---	556	---	---	---	99,807	20,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Refuse	983,097	924,090	59,007	27,770	---	86,777	---	---	---	25,000	---	---	---	---
Sewer	2,880,684	2,540,801	339,883	213,219	60,287	492,815	---	---	213,219	(792,650)	---	190,500	60,287	629,600
Storm Sewer	806,193	585,305	220,888	9,743	19,909	210,722	---	---	131	(343,554)	---	---	19,909	122,100
Water	1,997,771	2,174,174	(176,403)	5,330	48,502	(219,575)	---	---	875	(1,347,472)	---	444,500	48,502	603,300
Total	**7,437,463**	**7,949,531**	**(512,068)**	**968,000**	**228,505**	**227,427**	**40,054**	**---**	**214,781**	**(2,458,676)**	**---**	**635,000**	**228,505**	**1,375,000**
Houston														
Sewer	201,335	203,886	(2,551)	---	26,686	(29,237)	---	---	---	---	206,302	222,000	26,686	50,060
Water	211,285	119,212	92,073	---	4,877	87,196	---	---	2,077,627	---	2,499,744	466,397	4,877	6,200
Total	**412,620**	**323,098**	**89,522**	**---**	**31,563**	**57,959**	**---**	**---**	**2,077,627**	**---**	**2,706,046**	**688,397**	**31,563**	**56,260**
Howard Lake														
Liquor	796,000	811,696	(15,696)	536	---	(15,160)	---	---	---	---	---	---	---	---
Sewer	1,461,910	1,090,857	371,053	193,794	79,824	485,023	---	---	193,794	(50,000)	---	---	79,824	496,000
Water	850,451	385,967	464,484	1,930	59,626	406,788	---	---	---	15,000	---	---	59,626	306,000
Total	**3,108,361**	**2,288,520**	**819,841**	**196,260**	**139,450**	**876,651**	**---**	**---**	**193,794**	**(35,000)**	**---**	**---**	**139,450**	**802,000**
Hoyt Lakes														
Sanitation	244,165	278,083	(33,918)	---	---	(33,918)	---	---	---	---	---	---	---	---
Sewer	577,273	404,874	172,399	1,560	72,002	101,957	---	---	---	2,960	1,178,475	858,335	72,002	77,959
Water	341,787	338,489	3,298	1,915	562	4,651	---	---	---	2,960	28,194	---	562	5,000
Total	**1,163,225**	**1,021,446**	**141,779**	**3,475**	**72,564**	**72,690**	**---**	**---**	**---**	**5,920**	**1,206,669**	**858,335**	**72,564**	**82,959**
Hugo														
Water and Sewer [3]	2,646,334	2,750,777	(104,443)	1,421,875	---	1,317,432	244,757	---	9,699	108,628	1,734,239	---	---	---
Total	**2,646,334**	**2,750,777**	**(104,443)**	**1,421,875**	**---**	**1,317,432**	**244,757**	**---**	**9,699**	**108,628**	**1,734,239**	**---**	**---**	**---**
Hutchinson														
Composting	2,421,123	2,347,697	73,426	167,776	13,910	227,292	---	---	10,000	110,000	497,036	473,775	13,910	154,776
Housing and Redevelopment Authority [29]	421,648	908,504	(486,856)	547,511	113,623	(52,968)	185,746	336,552	---	---	209,171	---	---	---
Liquor	6,369,978	5,812,759	557,219	3,128	9,825	550,522	---	---	---	500,000	9,698	---	---	---
Public Utilities Commission	40,392,108	36,167,781	4,224,327	974,858	1,236,826	3,962,359	---	---	---	1,675,116	4,617,772	---	1,172,983	1,995,000
Refuse	1,237,309	1,160,319	76,990	85,859	---	162,849	---	---	---	55,000	121,858	---	---	---

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewer	3,171,774	2,858,040	313,734	1,057,095	241,833	1,128,996	768,922	---	---	96,132	655,840	1,229,962	241,833	1,176,000
Storm Water	951,180	643,721	307,459	70,785	57,152	321,092	---	---	---	635,117	730,593	---	57,152	155,000
Water	2,212,823	2,319,759	(106,936)	988,120	314,227	566,957	768,922	---	---	432,750	362,350	1,767,857	314,227	1,200,000
Total	**57,177,943**	**52,218,580**	**4,959,363**	**3,895,132**	**1,987,396**	**6,867,099**	**1,723,590**	**336,552**	**10,000**	**3,504,115**	**7,204,318**	**3,471,594**	**1,800,105**	**4,680,776**
Ihlen														
Community Center [0]	6,050	7,659	(1,609)	3,750	859	1,282	---	---	---	(4,113)	---	---	859	4,556
Garbage [0]	6,478	5,925	553	---	---	553	---	---	---	481	---	---	---	---
Sewer [0]	21,534	18,517	3,017	---	---	3,017	---	---	---	4,785	---	---	---	---
Water [0]	10,663	8,318	2,345	---	---	2,345	---	---	---	401	---	---	---	---
Total	**44,725**	**40,419**	**4,306**	**3,750**	**859**	**7,197**	**---**	**---**	**---**	**1,554**	**---**	**---**	**859**	**4,556**
Independence														
Sanitary Sewer	256,766	395,087	(138,321)	88,395	14,575	(64,501)	15,957	---	---	---	---	---	14,575	80,000
Total	**256,766**	**395,087**	**(138,321)**	**88,395**	**14,575**	**(64,501)**	**15,957**	**---**	**---**	**---**	**---**	**---**	**14,575**	**80,000**
International Falls														
Sewer	1,838,578	1,651,525	187,053	11,491	695	197,849	695	---	118	532,195	---	---	---	---
Water	1,977,401	1,416,432	560,969	3,709	2,841	561,837	2,841	---	940	696,350	35,198	---	---	---
Total	**3,815,979**	**3,067,957**	**748,022**	**15,200**	**3,536**	**759,686**	**3,536**	**---**	**1,058**	**1,228,545**	**35,198**	**---**	**---**	**---**
Inver Grove Heights														
Golf Course	1,752,631	1,796,957	(44,326)	18,363	---	(25,963)	---	---	---	---	282,002	---	---	---
Sewer	3,738,809	3,565,648	173,161	160,784	393,944	(59,999)	---	---	---	(576,209)	141,171	---	393,944	6,310,000
Water	3,031,231	2,771,151	260,080	186,507	8,416	438,171	---	---	---	897,349	588,902	---	8,416	370,000
Total	**8,522,671**	**8,133,756**	**388,915**	**365,654**	**402,360**	**352,209**	**---**	**---**	**---**	**321,140**	**1,012,075**	**---**	**402,360**	**6,680,000**
Iona														
Sewer	34,772	49,674	(14,902)	4,167	---	(10,735)	---	---	---	(43,819)	48,992	---	---	---
Water	35,357	51,562	(16,205)	2,834	---	(13,371)	---	---	---	6,787	2,000	---	---	---
Total	**70,129**	**101,236**	**(31,107)**	**7,001**	**---**	**(24,106)**	**---**	**---**	**---**	**(37,032)**	**50,992**	**---**	**---**	**---**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Ironton														
Recycling [0]	7,160	15,757	(8,597)	3,000	---	(5,597)	---	---	---	---	---	---	---	---
Sanitation [0]	38,122	36,405	1,717	---	---	1,717	---	---	---	---	---	---	---	---
Sewer [0]	78,641	59,095	19,546	---	---	19,546	---	---	---	---	48,243	---	---	---
Water [0]	68,944	60,685	8,259	25,741	1,257	32,743	---	---	---	---	48,243	---	1,257	23,000
Total	**192,867**	**171,942**	**20,925**	**28,741**	**1,257**	**48,409**	**---**	**---**	**---**	**---**	**96,486**	**---**	**1,257**	**23,000**
Isanti														
Liquor	3,106,770	2,824,634	282,136	13,233	---	295,369	---	---	---	350,000	---	---	---	---
Sewer	1,382,297	1,240,095	142,202	105,106	66,327	180,981	---	---	---	39,190	192,067	---	66,327	260,000
Storm Water	349,533	169,345	180,188	12,860	---	193,048	---	---	---	---	220,913	---	---	---
Water	1,077,961	815,758	262,203	74,212	119,433	216,982	---	---	---	4,333	130,548	---	119,433	398,000
Total	**5,916,561**	**5,049,832**	**866,729**	**205,411**	**185,760**	**886,380**	**---**	**---**	**---**	**393,523**	**543,528**	**---**	**185,760**	**658,000**
Isle**														
Liquor [35]	870,981	962,843	(91,862)	34,455	---	(57,407)	---	---	---	---	---	---	---	---
Sewer	388,017	189,501	198,516	773	93,033	106,256	---	---	---	8,500	130,339	---	93,033	157,000
Water	114,255	138,233	(23,978)	22,043	2,134	(4,069)	---	---	---	8,500	---	---	2,134	11,000
Total	**1,373,253**	**1,290,577**	**82,676**	**57,271**	**95,167**	**44,780**	**---**	**---**	**---**	**17,000**	**130,339**	**---**	**95,167**	**168,000**
Ivanhoe														
Economic Development Authority	103,051	150,008	(46,957)	48,288	9,639	(8,308)	---	---	---	---	---	---	9,639	34,782
Garbage	34,585	32,113	2,472	---	---	2,472	---	---	---	---	---	---	---	---
Liquor	608,856	623,443	(14,587)	135	80	(14,532)	---	---	127	106,500	3,342	---	---	---
Sewer	135,527	112,141	23,386	22	52,019	(28,611)	---	---	22	---	---	---	52,019	46,545
Water	157,075	115,319	41,756	58	21,639	20,175	---	---	42	14,000	---	---	21,639	66,455
Total	**1,039,094**	**1,033,024**	**6,070**	**48,503**	**83,377**	**(28,804)**	**---**	**---**	**191**	**120,500**	**3,342**	**---**	**83,297**	**147,782**
Jackson														
Airport	68,869	285,294	(216,425)	128,049	---	(88,376)	---	31,299	95,750	---	81,384	---	---	---
Ambulance Service	658,849	738,707	(79,858)	57,766	156	(22,248)	---	---	---	---	32,439	---	156	---
Electric	6,007,138	4,314,457	1,692,681	195,999	136,474	1,752,206	---	---	---	300,000	728,747	---	136,474	375,000

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Liquor	1,246,525	1,168,509	78,016	3,039	20,879	60,176	---	---	---	41,000	513,136	---	---	---
Sewer	759,794	522,185	237,609	20,644	85,126	173,127	---	---	396	1,710,550	6,740	1,757,432	85,126	158,000
Water	747,959	514,365	233,594	30,371	100,128	163,837	---	---	---	401,203	1,788,332	295,000	83,433	15,000
Total	**9,489,134**	**7,543,517**	**1,945,617**	**435,868**	**342,763**	**2,038,722**	**---**	**31,299**	**96,146**	**2,452,753**	**3,150,778**	**2,052,432**	**305,189**	**548,000**
Janesville														
Golf Course	269,452	301,103	(31,651)	35,458	1,422	2,385	30,000	---	---	(10,000)	---	---	1,422	12,077
Housing and Redevelopment Authority [13] [29]	143,534	286,913	(143,379)	28,915	13,557	(128,021)	---	---	---	---	31,871	---	---	---
Light and Power	1,775,613	1,208,142	567,471	7,226	820	573,877	---	---	2,721	17,500	81,852	---	820	140,858
Nursing Home	3,063,509	3,358,783	(295,274)	6,369	235	(289,140)	---	---	---	---	123,841	250,000	235	6,560
Sewage Collection	319,509	312,049	7,460	7,128	12,910	1,678	---	---	---	12,500	51,318	---	12,910	56,355
Storm Water	---	---	---	---	---	---	---	---	---	---	6,771	---	---	---
Waterworks	327,710	247,851	79,859	6,525	20,132	66,252	---	---	---	10,000	16,424	---	20,132	84,647
Total	**5,899,327**	**5,714,841**	**184,486**	**91,621**	**49,076**	**227,031**	**30,000**	**---**	**2,721**	**30,000**	**312,077**	**250,000**	**35,519**	**300,497**
Jasper														
Economic Development Authority - Housing	68,651	44,360	24,291	390	18,333	6,348	---	---	---	---	---	---	18,333	20,337
Garbage	46,460	45,605	855	---	---	855	---	---	---	---	---	---	---	---
Sewer	26,687	64,351	(37,664)	468	---	(37,196)	---	---	---	---	---	---	---	---
Sunrise Village	538,805	608,808	(70,003)	988	---	(69,015)	---	---	---	---	700	---	---	---
Water	87,873	114,961	(27,088)	360	7,450	(34,178)	---	---	---	---	---	---	7,450	22,000
Wellness Center	12,079	5,329	6,750	---	---	6,750	---	---	---	---	3,000	---	---	---
Total	**780,555**	**883,414**	**(102,859)**	**2,206**	**25,783**	**(126,436)**	**---**	**---**	**---**	**---**	**3,700**	**---**	**25,783**	**42,337**
Jeffers														
Sewer	79,927	54,436	25,491	---	22,193	3,298	---	---	---	(10,000)	---	386,000	22,193	400,000
Water	82,095	100,202	(18,107)	13,257	11,770	(16,620)	9,000	---	---	---	---	154,400	11,770	165,000
Total	**162,022**	**154,638**	**7,384**	**13,257**	**33,963**	**(13,322)**	**9,000**	**---**	**---**	**(10,000)**	**---**	**540,400**	**33,963**	**565,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Johnson														
Water [0]	2,941	1,099	1,842	---	---	1,842	---	---	---	---	---	---	---	---
Total	**2,941**	**1,099**	**1,842**	**---**	**---**	**1,842**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Jordan														
Sewer Utility	1,198,960	1,160,153	38,807	36,356	146,961	(71,798)	---	---	---	15,000	219,222	---	146,961	672,080
Storm Sewer Utility	193,434	267,232	(73,798)	115,817	37,488	4,531	---	42,482	---	---	---	---	37,488	260,130
Water Utility	1,305,894	863,285	442,609	115,238	93,269	464,578	---	---	---	(177,670)	---	---	93,269	864,425
Total	**2,698,288**	**2,290,670**	**407,618**	**267,411**	**277,718**	**397,311**	**---**	**42,482**	**---**	**(162,670)**	**219,222**	**---**	**277,718**	**1,796,635**
Kandiyohi														
Electric [16][32]	---	---	---	---	---	---	---	---	---	791,100	---	---	---	---
Sewer	239,162	348,416	(109,254)	2,743	5,917	(112,428)	---	---	---	(52,250)	---	---	5,917	37,000
Storm Sewer	28,248	20,472	7,776	605	11,456	(3,075)	---	---	---	---	---	---	11,456	20,000
Water	110,892	114,022	(3,130)	56,076	18,293	34,653	50,001	---	---	---	2,159	---	18,293	63,000
Total	**378,302**	**482,910**	**(104,608)**	**59,424**	**35,666**	**(80,850)**	**50,001**	**---**	**---**	**738,850**	**2,159**	**---**	**35,666**	**120,000**
Karlstad														
Sewer	35,748	51,212	(15,464)	331	---	(15,133)	---	---	---	37,000	---	---	---	---
Water	86,697	119,845	(33,148)	261	14,390	(47,277)	---	---	---	(37,000)	---	---	14,390	90,000
Total	**122,445**	**171,057**	**(48,612)**	**592**	**14,390**	**(62,410)**	**---**	**---**	**---**	**---**	**---**	**---**	**14,390**	**90,000**
Kasota														
Electric	414,820	413,949	871	1,576	---	2,447	---	---	---	977	6,537	---	---	---
Refuse	90,270	90,857	(587)	---	---	(587)	---	---	---	(977)	---	---	---	---
Sewer	135,660	125,573	10,087	1,544	14	11,617	---	---	---	---	6,537	---	---	---
Water	53,921	76,823	(22,902)	1,174	---	(21,728)	---	---	---	---	6,537	---	---	---
Total	**694,671**	**707,202**	**(12,531)**	**4,294**	**14**	**(8,251)**	**---**	**---**	**---**	**---**	**19,611**	**---**	**---**	**---**
Kasson														
Electric	4,340,401	3,110,207	1,230,194	380,938	12,575	1,598,557	261	---	---	111,058	57,646	---	7,437	48,027

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	1,553,101	1,476,478	76,623	34,314	---	110,937	---	---	---	16,000	---	---	---	---
Maple Grove Cemetery	15,266	48,895	(33,629)	5,641	---	(27,988)	---	---	---	---	---	---	---	---
Storm Water	451,861	209,264	242,597	93,550	29,799	306,348	---	---	---	---	1,031,178	---	29,799	114,451
Wastewater Treatment	2,097,023	1,630,950	466,073	49,951	112,259	403,765	450	---	---	---	330,391	13,341	112,259	777,183
Water Utility	927,528	611,359	316,169	58,601	43,050	331,720	2,212	---	---	27,015	34,723	13,341	43,050	230,592
Total	**9,385,180**	**7,087,153**	**2,298,027**	**622,995**	**197,683**	**2,723,339**	**2,923**	**---**	**---**	**154,073**	**1,453,938**	**26,682**	**192,545**	**1,170,253**
Keewatin														
Public Utilities [30]	1,285,795	1,141,750	144,045	343	3,315	141,073	---	---	---	---	48,356	---	3,315	30,000
Total	**1,285,795**	**1,141,750**	**144,045**	**343**	**3,315**	**141,073**	**---**	**---**	**---**	**---**	**48,356**	**---**	**3,315**	**30,000**
Kelliher														
Liquor	660,946	631,617	29,329	1,572	---	30,901	---	---	---	20,000	16,840	---	---	---
Sewer	54,403	80,243	(25,840)	1,072	5,944	(30,712)	---	---	---	---	55,255	---	5,944	3,043
Water	63,304	133,269	(69,965)	2,667	13,609	(80,907)	---	76,616	---	---	156,255	---	13,609	7,360
Total	**778,653**	**845,129**	**(66,476)**	**5,311**	**19,553**	**(80,718)**	**---**	**76,616**	**---**	**20,000**	**228,350**	**---**	**19,553**	**10,403**
Kellogg														
Sewer	35,753	90,965	(55,212)	14	2,420	(57,618)	---	---	---	---	---	---	2,420	4,000
Water	41,885	113,125	(71,240)	188	---	(71,052)	---	---	---	---	---	---	---	---
Total	**77,638**	**204,090**	**(126,452)**	**202**	**2,420**	**(128,670)**	**---**	**---**	**---**	**---**	**---**	**---**	**2,420**	**4,000**
Kennedy														
Sewer	27,557	35,131	(7,574)	---	---	(7,574)	---	---	---	---	---	---	---	---
Water	52,495	49,023	3,472	408	1,024	2,856	---	---	---	(149,944)	37,500	---	1,024	10,000
Total	**80,052**	**84,154**	**(4,102)**	**408**	**1,024**	**(4,718)**	**---**	**---**	**---**	**(149,944)**	**37,500**	**---**	**1,024**	**10,000**
Kenneth														
Sewage Collection and Disposal [0]	13,194	1,168	12,026	---	7,729	4,297	---	---	---	---	---	---	7,729	4,000
Water [0]	6,090	5,522	568	---	---	568	---	---	---	---	---	---	---	---
Total	**19,284**	**6,690**	**12,594**	**---**	**7,729**	**4,865**	**---**	**---**	**---**	**---**	**---**	**---**	**7,729**	**4,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Kent														
Refuse [0]	9,089	6,513	2,576	---	---	2,576	---	---	---	---	---	---	---	---
Sewer [0]	21,667	11,503	10,164	---	6,178	3,986	---	---	---	---	---	---	6,178	2,229
Water [0]	9,327	6,211	3,116	---	---	3,116	---	---	---	---	---	---	---	---
Total	**40,083**	**24,227**	**15,856**	**---**	**6,178**	**9,678**	**---**	**---**	**---**	**---**	**---**	**---**	**6,178**	**2,229**
Kenyon														
Electric	1,960,739	1,630,486	330,253	328,902	10,789	648,366	---	---	1,069	65,952	56,989	---	787	3,190
Liquor	844,711	826,062	18,649	31,113	323	49,439	---	---	218	20,000	14,140	---	---	---
Sewer	389,936	447,321	(57,385)	60,223	23,164	(20,326)	30,000	---	118	(63,925)	394,452	---	23,164	130,196
Storm Sewer	46,522	63,453	(16,931)	11,691	1,776	(7,016)	---	---	37	(15,000)	---	---	1,776	12,425
Water	258,668	226,997	31,671	18,791	2,851	47,611	---	---	303	---	28,740	---	2,851	23,315
Total	**3,500,576**	**3,194,319**	**306,257**	**450,720**	**38,903**	**718,074**	**30,000**	**---**	**1,745**	**7,027**	**494,321**	**---**	**28,578**	**169,126**
Kerkhoven														
Garbage [0]	104,412	89,848	14,564	1,614	2,120	14,058	---	---	---	---	4,846	---	2,120	10,000
Sewer [0]	79,830	58,390	21,440	2,728	4,515	19,653	---	---	---	---	12,682	---	4,515	15,000
Water [0]	147,278	43,195	104,083	1,682	25,484	80,281	---	---	---	---	14,305	---	25,484	90,000
Total	**331,520**	**191,433**	**140,087**	**6,024**	**32,119**	**113,992**	**---**	**---**	**---**	**---**	**31,833**	**---**	**32,119**	**115,000**
Kettle River														
Sewer [0]	51,288	34,773	16,515	735	3,365	13,885	735	---	---	---	---	---	3,365	9,820
Water [0]	64,119	47,678	16,441	638	17,226	(147)	632	---	---	---	---	---	17,226	9,580
Total	**115,407**	**82,451**	**32,956**	**1,373**	**20,591**	**13,738**	**1,367**	**---**	**---**	**---**	**---**	**---**	**20,591**	**19,400**
Kiester														
Liquor	175,921	189,298	(13,377)	3,387	500	(10,490)	---	---	---	(5,650)	9,675	---	500	---
Sewer [0]	59,875	34,630	25,245	730	---	25,975	---	---	---	---	28,704	---	---	---
Water [0]	70,001	41,341	28,660	739	1,805	27,594	---	---	---	---	24,500	---	1,805	14,000
Total	**305,797**	**265,269**	**40,528**	**4,856**	**2,305**	**43,079**	**---**	**---**	**---**	**(5,650)**	**62,879**	**---**	**2,305**	**14,000**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Kimball														
Refuse	57,167	49,295	7,872	853	---	8,725	---	---	---	---	---	---	---	---
Sewer	157,412	208,690	(51,278)	30,271	8,424	(29,431)	---	---	---	35,000	---	---	8,424	30,000
Water	176,500	227,637	(51,137)	30,111	---	(21,026)	---	---	---	35,000	4,144	---	---	---
Total	**391,079**	**485,622**	**(94,543)**	**61,235**	**8,424**	**(41,732)**	**---**	**---**	**---**	**70,000**	**4,144**	**---**	**8,424**	**30,000**
Kinney*														
Refuse or Garbage Collection [0]	7,402	14,447	(7,045)	719	---	(6,326)	719	---	---	(6,326)	---	---	---	---
Sewage Collection and Disposal [0]	14,205	44,006	(29,801)	---	---	(29,801)	---	---	---	(29,801)	---	---	---	---
Water [0]	12,421	30,082	(17,661)	---	---	(17,661)	---	---	---	(17,661)	---	---	---	---
Total	**34,028**	**88,535**	**(54,507)**	**719**	**---**	**(53,788)**	**719**	**---**	**---**	**(53,788)**	**---**	**---**	**---**	**---**
La Crescent														
Arena	41,259	127,156	(85,897)	---	3,136	(89,033)	---	---	---	(40,000)	---	---	---	---
Golf Course	362,520	438,629	(76,109)	---	1,163	(77,272)	---	---	---	---	4,249	---	---	---
License Bureau	146,550	166,051	(19,501)	43,397	---	23,896	---	---	37,977	30,000	---	---	---	---
Sewer	704,016	780,949	(76,933)	4,049	66,942	(139,826)	---	---	1,121	39,017	196,905	1,175,250	66,942	253,500
Solid Waste	264,569	253,970	10,599	57	28	10,628	---	---	---	---	---	---	---	---
Water	783,155	736,859	46,296	1,121	98,562	(51,145)	---	---	1,121	42,000	160,361	1,699,750	64,725	266,500
Total	**2,302,069**	**2,503,614**	**(201,545)**	**48,624**	**169,831**	**(322,752)**	**---**	**---**	**40,219**	**71,017**	**361,515**	**2,875,000**	**131,667**	**520,000**
La Prairie														
Sewer [0]	77,071	48,756	28,315	14,668	---	42,983	---	---	---	---	---	---	---	---
Water [0]	74,207	90,071	(15,864)	8,024	---	(7,840)	---	---	---	---	---	---	---	---
Total	**151,278**	**138,827**	**12,451**	**22,692**	**---**	**35,143**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
La Salle														
Wastewater	37,078	74,727	(37,649)	31	9,180	(46,798)	---	---	---	(16,250)	---	---	9,180	3,750
Water	23,481	35,514	(12,033)	17	3,060	(15,076)	---	---	---	(8,750)	---	---	3,060	1,250
Total	**60,559**	**110,241**	**(49,682)**	**48**	**12,240**	**(61,874)**	**---**	**---**	**---**	**(25,000)**	**---**	**---**	**12,240**	**5,000**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lafayette														
Garbage	37,366	35,794	1,572	2,189	1	3,760	---	---	---	---	---	---	1	---
Sewer	126,283	159,110	(32,827)	40,504	22,579	(14,902)	---	---	---	---	---	---	22,579	22,396
Water	146,620	336,426	(189,806)	142,370	21,864	(69,300)	---	---	---	---	89,259	---	21,843	21,518
Total	**310,269**	**531,330**	**(221,061)**	**185,063**	**44,444**	**(80,442)**	**---**	**---**	**---**	**---**	**89,259**	**---**	**44,423**	**43,914**
Lake Benton														
Garbage	44,077	44,760	(683)	---	37	(720)	---	---	---	---	---	---	---	---
Sewer	123,963	116,428	7,535	41,139	40,311	8,363	39,881	---	---	---	22,793	---	39,414	30,000
Water	169,819	181,479	(11,660)	43,987	39,765	(7,438)	41,881	---	---	---	---	---	39,414	30,000
Total	**337,859**	**342,667**	**(4,808)**	**85,126**	**80,113**	**205**	**81,762**	**---**	**---**	**---**	**22,793**	**---**	**78,828**	**60,000**
Lake City														
Electric	11,924,316	11,847,819	76,497	637,599	---	714,096	---	---	---	180,000	184,194	---	---	---
Garbage	587,944	602,451	(14,507)	11,337	---	(3,170)	---	---	---	---	---	---	---	---
Marina	2,014,662	965,998	1,048,664	272,273	1,116	1,319,821	---	---	---	645,000	22,613	---	---	---
Sewer	1,384,691	1,295,998	88,693	71,965	45,150	115,508	---	---	---	22,500	467,004	---	45,150	356,000
Storm Water	139,862	153,408	(13,546)	5,615	11,139	(19,070)	---	---	---	---	13,101	---	10,655	37,500
Water	749,871	622,715	127,156	38,183	13,869	151,470	---	---	10,000	22,500	112,610	---	13,830	67,500
Total	**16,801,346**	**15,488,389**	**1,312,957**	**1,036,972**	**71,274**	**2,278,655**	**---**	**---**	**10,000**	**870,000**	**799,522**	**---**	**69,635**	**461,000**
Lake Crystal														
Electric	2,849,792	2,639,295	210,497	109,091	21,898	297,690	---	---	---	144,064	26,716	---	21,898	125,000
Sewer	648,756	596,947	51,809	43,586	23,843	71,552	---	---	---	32,784	13,177	---	23,843	148,000
Water	1,064,749	621,939	442,810	65,942	35,896	472,856	---	---	---	53,405	36,638	---	35,896	315,000
Total	**4,563,297**	**3,858,181**	**705,116**	**218,619**	**81,637**	**842,098**	**---**	**---**	**---**	**230,253**	**76,531**	**---**	**81,637**	**588,000**
Lake Elmo														
Sewer	306,041	910,068	(604,027)	190,342	172,929	(586,614)	---	---	---	---	158,749	425,000	172,929	425,000
Storm Sewer	380,645	412,159	(31,514)	37,478	57,606	(51,642)	---	---	---	394,600	---	390,000	57,606	175,000
Water	962,003	1,676,104	(714,101)	305,736	264,044	(672,409)	---	---	138,894	---	520,164	380,000	257,766	760,000
Total	**1,648,689**	**2,998,331**	**(1,349,642)**	**533,556**	**494,579**	**(1,310,665)**	**---**	**---**	**138,894**	**394,600**	**678,913**	**1,195,000**	**488,301**	**1,360,000**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lake Henry														
Sewage Collection and Disposal	19,080	14,331	4,749	10,649	5,306	10,092	10,462	---	---	---	---	---	5,306	5,920
Total	**19,080**	**14,331**	**4,749**	**10,649**	**5,306**	**10,092**	**10,462**	**---**	**---**	**---**	**---**	**---**	**5,306**	**5,920**
Lake Lillian														
Sewer	44,700	37,132	7,568	---	1,030	6,538	---	---	---	(43,565)	---	---	1,030	12,000
Water	108,710	75,337	33,373	3	2,463	30,913	---	---	---	(25,021)	40,021	---	2,463	31,000
Total	**153,410**	**112,469**	**40,941**	**3**	**3,493**	**37,451**	**---**	**---**	**---**	**(68,586)**	**40,021**	**---**	**3,493**	**43,000**
Lake Park														
Economic Development Authority [29]	57,028	41,051	15,977	92,240	4,726	103,491	---	---	---	---	---	---	4,726	---
Electric	793,169	671,279	121,890	6,666	---	128,556	---	---	---	---	486,207	---	---	---
Gas	377,523	276,648	100,875	3,038	7,441	96,472	---	---	---	---	---	---	7,441	29,000
Liquor	856,420	799,928	56,492	3,580	---	60,072	---	---	---	---	21,528	---	---	---
Sewer	181,496	166,007	15,489	---	8,457	7,032	---	---	---	---	---	---	8,457	73,000
Storm Water	10,941	197	10,744	---	---	10,744	---	---	---	---	---	---	---	---
Water	221,702	175,544	46,158	---	4,707	41,451	---	---	---	---	---	---	4,707	53,000
Total	**2,498,279**	**2,130,654**	**367,625**	**105,524**	**25,331**	**447,818**	**---**	**---**	**---**	**---**	**507,735**	**---**	**25,331**	**155,000**
Lake Shore														
Sewer [0]	135,501	105,914	29,587	253	---	29,840	---	---	---	---	217,447	---	---	---
Total	**135,501**	**105,914**	**29,587**	**253**	**---**	**29,840**	**---**	**---**	**---**	**---**	**217,447**	**---**	**---**	**---**
Lake Wilson														
Apartment	22,850	17,930	4,920	2	193	4,729	---	---	---	13,016	963	---	193	1,103
Water and Sewer [1]	115,398	93,557	21,841	5,970	---	27,811	---	---	---	22,683	6,500	---	---	---
Total	**138,248**	**111,487**	**26,761**	**5,972**	**193**	**32,540**	**---**	**---**	**---**	**35,699**	**7,463**	**---**	**193**	**1,103**
Lakefield														
Ambulance	132,928	132,842	86	28,100	---	28,186	---	---	62	---	---	---	---	---
Liquor	549,469	538,401	11,068	11,696	---	22,764	---	---	---	6,000	---	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Municipal Utilities [4]	2,230,839	1,713,174	517,665	362,595	43,570	836,690	---	---	250,901	71,583	332,515	---	43,570	183,623
Sewer	492,811	403,561	89,250	31,983	56,075	65,158	---	---	---	461,782	195,593	---	56,075	150,459
Total	**3,406,047**	**2,787,978**	**618,069**	**434,374**	**99,645**	**952,798**	**---**	**---**	**250,963**	**539,365**	**528,108**	**---**	**99,645**	**334,082**
Lakeland														
Building Inspection [34]	41,136	39,881	1,255	379	---	1,634	---	---	---	---	---	---	---	---
Water [34]	380,678	283,969	96,709	8,107	12,956	91,860	---	---	---	(31,140)	64,354	---	12,956	88,850
Total	**421,814**	**323,850**	**97,964**	**8,486**	**12,956**	**93,494**	**---**	**---**	**---**	**(31,140)**	**64,354**	**---**	**12,956**	**88,850**
Lakeville														
Environmental Resources	1,674,047	1,349,489	324,558	314,413	---	638,971	---	---	1,017	215,802	---	---	---	---
Liquor	16,288,986	15,282,009	1,006,977	115,053	---	1,122,030	---	---	6,453	1,065,062	62,830	---	---	215,000
Sewer	6,795,837	7,963,856	(1,168,019)	477,736	6,117	(696,400)	---	---	2,551	129,626	7,661	---	6,117	55,000
Street Light Utility	976,961	758,832	218,129	20,739	8,350	230,518	---	---	---	5,001	---	---	8,350	30,000
Water	4,769,110	6,136,079	(1,366,969)	182,082	195,398	(1,380,285)	---	4,592	4,014	674,602	79,593	730,000	194,492	395,000
Total	**30,504,941**	**31,490,265**	**(985,324)**	**1,110,023**	**209,865**	**(85,166)**	**---**	**4,592**	**14,035**	**2,090,093**	**150,084**	**730,000**	**208,959**	**695,000**
Lamberton														
Refuse	19,659	19,168	491	18	---	509	---	---	---	---	---	---	---	---
Sanitary Sewer	155,515	114,699	40,816	48,530	41,261	48,085	---	---	---	20,000	43,500	43,500	38,261	40,000
Storm Sewer	66,051	3,073	62,978	39	---	63,017	---	---	---	60,000	---	---	---	---
Water	151,908	147,697	4,211	195,191	8,774	190,628	---	---	---	20,000	171,100	171,100	8,774	28,000
Total	**393,133**	**284,637**	**108,496**	**243,778**	**50,035**	**302,239**	**---**	**---**	**---**	**100,000**	**214,600**	**214,600**	**47,035**	**68,000**
Lancaster														
Liquor	326,308	289,406	36,902	2,634	---	39,536	---	---	110	25,000	---	---	---	---
Sewer	61,356	62,552	(1,196)	33	---	(1,163)	---	---	33	---	---	---	---	---
Water	75,116	63,114	12,002	259	---	12,261	---	---	33	---	172,500	---	---	---
Total	**462,780**	**415,072**	**47,708**	**2,926**	**---**	**50,634**	**---**	**---**	**176**	**25,000**	**172,500**	**---**	**---**	**---**
Landfall														
Sewer [0]	52,991	58,715	(5,724)	2,827	---	(2,897)	---	---	---	(50,000)	---	---	---	---
Water [0]	113,543	85,453	28,090	2,092	---	30,182	---	---	---	(50,000)	---	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**166,534**	**144,168**	**22,366**	**4,919**	**---**	**27,285**	**---**	**---**	**---**	**(100,000)**	**---**	**---**	**---**	**---**
Lanesboro														
Utilities Commission [30]	1,555,749	1,396,355	159,394	90,772	65,813	184,353	---	---	---	102,500	838,351	---	65,813	207,000
Total	**1,555,749**	**1,396,355**	**159,394**	**90,772**	**65,813**	**184,353**	**---**	**---**	**---**	**102,500**	**838,351**	**---**	**65,813**	**207,000**
Laporte														
Water and Sewer [3]	93,154	97,092	(3,938)	16,821	21,641	(8,758)	---	---	---	(25,000)	---	---	21,641	25,000
Total	**93,154**	**97,092**	**(3,938)**	**16,821**	**21,641**	**(8,758)**	**---**	**---**	**---**	**(25,000)**	**---**	**---**	**21,641**	**25,000**
Lauderdale														
Sewer	308,056	320,916	(12,860)	20,130	---	7,270	---	---	23,846	22,000	---	---	---	---
Storm Sewer	110,902	85,559	25,343	8,200	---	33,543	---	---	---	10,000	---	---	---	---
Total	**418,958**	**406,475**	**12,483**	**28,330**	**---**	**40,813**	**---**	**---**	**23,846**	**32,000**	**---**	**---**	**---**	**---**
Le Center														
Liquor	854,942	890,934	(35,992)	111,928	3,834	72,102	---	---	---	45,000	---	---	3,834	9,151
Refuse	111,743	120,890	(9,147)	25,342	---	16,195	---	---	---	---	---	---	---	---
Sewer	585,103	471,803	113,300	17,931	67,281	63,950	---	---	---	---	7,882	---	66,055	227,335
Water	479,536	501,263	(21,727)	43,047	62,742	(41,422)	---	---	---	---	68,660	---	62,742	225,000
Total	**2,031,324**	**1,984,890**	**46,434**	**198,248**	**133,857**	**110,825**	**---**	**---**	**---**	**45,000**	**76,542**	**---**	**132,631**	**461,486**
Le Sueur														
Electric	8,512,319	8,763,431	(251,112)	429,688	17,837	160,739	---	---	---	500,000	182,081	---	17,837	105,000
Refuse and Recycling	326,023	273,917	52,106	---	---	52,106	---	---	---	12,000	---	---	---	---
Sewer	2,595,289	2,648,109	(52,820)	415,717	128,129	234,768	---	---	---	112,550	1,556,925	---	128,129	1,084,000
Storm Utility	117,040	17,734	99,306	---	---	99,306	---	---	---	6,000	---	---	---	---
Water	1,834,324	1,105,168	729,156	12,221	15,466	725,911	---	---	---	87,450	291,749	---	15,466	95,000
Total	**13,384,995**	**12,808,359**	**576,636**	**857,626**	**161,432**	**1,272,830**	**---**	**---**	**---**	**718,000**	**2,030,755**	**---**	**161,432**	**1,284,000**
LeRoy														
Sewer	106,451	100,791	5,660	343	---	6,003	---	---	---	6,041	39,195	---	---	---
Water	125,753	109,967	15,786	153,184	---	168,970	148,540	---	---	10,356	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Wildwood Grove	1,585,811	1,573,197	12,614	89,495	42,433	59,676	88,328	---	---	---	44,039	---	42,433	145,000
Total	**1,818,015**	**1,783,955**	**34,060**	**243,022**	**42,433**	**234,649**	**236,868**	**---**	**---**	**16,397**	**83,234**	**---**	**42,433**	**145,000**
Lester Prairie														
Sewer	607,114	364,597	242,517	15,755	49,883	208,389	---	---	---	35,000	92,895	---	27,830	256,000
Water	265,457	187,900	77,557	45,028	29,975	92,610	---	---	---	24,000	12,707	---	21,533	94,000
Total	**872,571**	**552,497**	**320,074**	**60,783**	**79,858**	**300,999**	**---**	**---**	**---**	**59,000**	**105,602**	**---**	**49,363**	**350,000**
Lewiston														
Sewer	440,897	600,471	(159,574)	4,262	150,273	(305,585)	---	---	---	(154,040)	3,002	1,764,809	150,273	1,846,000
Water	213,442	204,273	9,169	1,279	9,956	492	---	---	---	---	4,600	---	9,956	85,950
Total	**654,339**	**804,744**	**(150,405)**	**5,541**	**160,229**	**(305,093)**	**---**	**---**	**---**	**(154,040)**	**7,602**	**1,764,809**	**160,229**	**1,931,950**
Lewisville														
Liquor	167,339	182,636	(15,297)	28,150	---	12,853	---	---	---	---	1,798	---	---	---
Sewer	103,306	91,080	12,226	1,716	24,710	(10,768)	---	---	---	---	---	---	24,710	11,000
Water	65,301	92,013	(26,712)	6,074	9,134	(29,772)	6,000	---	---	---	---	---	9,134	4,000
Total	**335,946**	**365,729**	**(29,783)**	**35,940**	**33,844**	**(27,687)**	**6,000**	**---**	**---**	**---**	**1,798**	**---**	**33,844**	**15,000**
Lexington														
Liquor	3,202,202	3,042,651	159,551	17,972	6,367	171,156	---	---	---	120,000	34,330	---	6,367	171,696
Lovell Building	---	35,935	(35,935)	23,165	---	(12,770)	---	---	---	---	---	---	---	---
Sewer	217,525	281,331	(63,806)	26,703	12,647	(49,750)	---	---	---	---	4,813	---	12,647	45,000
Storm Sewer	19,543	59,298	(39,755)	4,934	3,003	(37,824)	4,934	---	---	---	---	---	3,003	1,778
Water	160,756	173,256	(12,500)	---	6,992	(19,492)	---	---	---	---	4,813	---	6,992	25,000
Total	**3,600,026**	**3,592,471**	**7,555**	**72,774**	**29,009**	**51,320**	**4,934**	**---**	**---**	**120,000**	**43,956**	**---**	**29,009**	**243,474**
Lilydale														
Sewer [34]	132,616	81,908	50,708	5,374	---	56,082	---	---	---	---	6,258	---	---	---
Storm Water [34]	45,860	11,035	34,825	286,939	4,388	317,376	---	---	280,803	(422)	6,333	---	4,388	28,000
Total	**178,476**	**92,943**	**85,533**	**292,313**	**4,388**	**373,458**	**---**	**---**	**280,803**	**(422)**	**12,591**	**---**	**4,388**	**28,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lindstrom														
Liquor	2,700,586	2,551,567	149,019	60,744	---	209,763	---	---	---	188,330	23,467	---	---	---
Sewer	1,025,848	1,101,957	(76,109)	99,365	---	23,256	---	---	---	60,101	131,536	---	---	---
Storm Water Management	122,155	151,143	(28,988)	4,796	---	(24,192)	---	---	---	1,500	---	---	---	---
Water	310,632	619,133	(308,501)	86,625	---	(221,876)	---	---	---	90,730	131,536	---	---	---
Total	**4,159,221**	**4,423,800**	**(264,579)**	**251,530**	**---**	**(13,049)**	**---**	**---**	**---**	**340,661**	**286,539**	**---**	**---**	**---**
Lino Lakes														
Sewer	1,771,143	2,002,711	(231,568)	313,498	---	81,930	---	---	---	---	---	---	---	---
Water	1,172,580	1,320,776	(148,196)	210,056	2,035	59,825	---	---	---	226,722	350,042	---	---	---
Total	**2,943,723**	**3,323,487**	**(379,764)**	**523,554**	**2,035**	**141,755**	**---**	**---**	**---**	**226,722**	**350,042**	**---**	**---**	**---**
Lismore														
Refuse	19,493	19,339	154	---	---	154	---	---	---	---	---	---	---	---
Sewer	34,304	52,447	(18,143)	60	---	(18,083)	---	---	---	---	---	---	---	---
Water	63,272	95,220	(31,948)	71	18,580	(50,457)	---	---	---	---	---	---	18,580	11,000
Total	**117,069**	**167,006**	**(49,937)**	**131**	**18,580**	**(68,386)**	**---**	**---**	**---**	**---**	**---**	**---**	**18,580**	**11,000**
Litchfield														
Electric	10,622,571	8,469,287	2,153,284	372,541	294,132	2,231,693	---	---	250,000	608,250	427,398	---	294,132	822,000
Liquor	2,646,060	2,444,375	201,685	3,645	---	205,330	---	---	---	246,635	---	---	---	---
Sewer	4,098,863	2,816,218	1,282,645	246,782	527,539	1,001,888	---	---	---	913,124	---	1,655,000	527,539	1,484,000
Water	891,673	680,408	211,265	28,610	28,371	211,504	---	---	---	158,250	---	---	28,371	318,000
Total	**18,259,167**	**14,410,288**	**3,848,879**	**651,578**	**850,042**	**3,650,415**	**---**	**---**	**250,000**	**1,926,259**	**427,398**	**1,655,000**	**850,042**	**2,624,000**
Little Canada														
Sewer Operating	1,461,517	1,319,392	142,125	31,926	---	174,051	---	---	---	100,000	---	---	---	---
Water Operating	1,547,078	1,566,206	(19,128)	104,315	---	85,187	---	---	---	200,000	5,290	---	---	---
Total	**3,008,595**	**2,885,598**	**122,997**	**136,241**	**---**	**259,238**	**---**	**---**	**---**	**300,000**	**5,290**	**---**	**---**	**---**
Little Falls														
Garbage and Recycling	782,455	685,934	96,521	20,693	---	117,214	---	---	---	103,291	---	---	---	---

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Golf	332,480	516,995	(184,515)	96,815	---	(87,700)	84,603	---	---	(45,140)	---	---	---	---
Sewer	2,138,151	1,174,523	963,628	89,855	38,438	1,015,045	---	---	373	144,378	45,680	3,890,205	38,438	405,000
Storm Water	85,129	70,413	14,716	27,732	---	42,448	---	---	---	11,792	---	---	---	---
Water	1,624,737	1,053,971	570,766	54,211	---	624,977	---	---	1,956	137,844	783	---	---	---
Total	**4,962,952**	**3,501,836**	**1,461,116**	**289,306**	**38,438**	**1,711,984**	**84,603**	**---**	**2,329**	**352,165**	**46,463**	**3,890,205**	**38,438**	**405,000**
Littlefork														
Liquor	264,273	297,735	(33,462)	1,527	---	(31,935)	---	---	---	---	26,650	---	---	---
Sewer	100,270	63,844	36,426	422,255	47,190	411,491	---	257,870	---	---	216,777	1,421,760	47,190	1,345,832
Water	207,744	118,813	88,931	528,781	86,687	531,025	---	184,424	---	---	152,632	3,032,815	86,687	2,903,497
Total	**572,287**	**480,392**	**91,895**	**952,563**	**133,877**	**910,581**	**---**	**442,294**	**---**	**---**	**396,059**	**4,454,575**	**133,877**	**4,249,329**
Long Beach														
Sewer [0]	222,322	228,737	(6,415)	1,658	19,350	(24,107)	---	---	---	---	---	---	18,421	2,500
Total	**222,322**	**228,737**	**(6,415)**	**1,658**	**19,350**	**(24,107)**	**---**	**---**	**---**	**---**	**---**	**---**	**18,421**	**2,500**
Long Lake														
Recycling	24,931	34,590	(9,659)	370	---	(9,289)	---	---	---	---	---	---	---	---
Sewer	336,655	512,452	(175,797)	5,994	13,070	(182,873)	---	---	---	---	24,492	---	13,070	44,930
Surface Water Management	63,266	108,855	(45,589)	7,895	1,798	(39,492)	---	---	---	---	---	---	1,798	11,175
Water	280,730	370,847	(90,117)	34,525	27,537	(83,129)	---	---	---	---	43,000	---	27,537	63,170
Total	**705,582**	**1,026,744**	**(321,162)**	**48,784**	**42,405**	**(314,783)**	**---**	**---**	**---**	**---**	**67,492**	**---**	**42,405**	**119,275**
Long Prairie														
Liquor	1,741,049	1,625,739	115,310	5,414	---	120,724	---	---	242	114,833	---	---	---	---
Sewer	1,502,138	1,158,120	344,018	2,229,025	618,067	1,954,976	---	1,883,024	213	168,399	4,405,281	---	616,267	326,000
Water	739,201	349,435	389,766	147,250	50,837	486,179	---	---	108	130,409	470,648	---	50,837	212,000
Total	**3,982,388**	**3,133,294**	**849,094**	**2,381,689**	**668,904**	**2,561,879**	**---**	**1,883,024**	**563**	**413,641**	**4,875,929**	**---**	**667,104**	**538,000**
Longville														
Liquor	1,759,132	1,505,287	253,845	457	---	254,302	---	---	---	60,000	7,900	---	---	---
Sewer	148,780	126,257	22,523	67,259	23,925	65,857	54,462	---	---	---	167,669	---	23,925	154,000
Total	**1,907,912**	**1,631,544**	**276,368**	**67,716**	**23,925**	**320,159**	**54,462**	**---**	**---**	**60,000**	**175,569**	**---**	**23,925**	**154,000**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Lonsdale														
Liquor	1,641,479	1,578,979	62,500	2,130	---	64,630	---	---	---	2,500	---	---	---	---
Sewer	879,103	1,253,950	(374,847)	267,175	48,061	(155,733)	---	---	---	35,219	2,961	---	48,061	397,000
Water	504,670	702,369	(197,699)	287,186	62,116	27,371	---	---	---	75,479	35,918	---	62,116	164,000
Total	**3,025,252**	**3,535,298**	**(510,046)**	**556,491**	**110,177**	**(63,732)**	**---**	**---**	**---**	**113,198**	**38,879**	**---**	**110,177**	**561,000**
Loretto														
Garbage	48,811	52,342	(3,531)	2,281	---	(1,250)	---	---	---	---	---	---	---	---
Storm Water	61,691	49,074	12,617	1,141	---	13,758	---	---	---	---	---	---	---	---
Wastewater	164,117	134,746	29,371	10,457	---	39,828	---	---	---	---	98,341	---	---	---
Water	172,143	150,052	22,091	7,084	6,892	22,283	---	---	---	---	500	---	6,892	43,000
Total	**446,762**	**386,214**	**60,548**	**20,963**	**6,892**	**74,619**	**---**	**---**	**---**	**---**	**98,841**	**---**	**6,892**	**43,000**
Lucan														
Economic Development Authority [29]	1,620	145	1,475	2,256	---	3,731	---	---	---	---	---	---	---	---
Sewer	46,106	40,036	6,070	381,984	29,611	358,443	---	---	381,565	---	563,375	1,168,892	29,611	947,000
Water	59,238	64,314	(5,076)	7,801	12,623	(9,898)	---	---	---	---	---	---	12,623	6,000
Total	**106,964**	**104,495**	**2,469**	**392,041**	**42,234**	**352,276**	**---**	**---**	**381,565**	**---**	**563,375**	**1,168,892**	**42,234**	**953,000**
Luverne														
Economic Development Authority [29]	5,355	418,281	(412,926)	181,869	---	(231,057)	---	---	---	---	---	---	---	---
Electric	7,000,752	7,212,111	(211,359)	359,040	252,112	(104,431)	---	---	---	470,000	2,064,183	---	170,388	150,000
Lewis and Clark Reserve Fund	---	---	---	6,443	---	6,443	---	---	---	---	---	---	---	---
Liquor	1,435,676	1,357,678	77,998	18,213	---	96,211	---	---	---	45,000	---	---	---	---
Refuse and Recycling	719,785	450,341	269,444	38,745	40,011	268,178	---	---	---	205,000	301,211	---	---	---
Sewer	1,388,935	1,473,324	(84,389)	305,429	151,277	69,763	7	---	1,358	120,000	4,578,339	11,009,975	85,400	200,500
Storm Sewer	150,836	127,884	22,952	6,552	---	29,504	---	---	---	15,000	167,409	---	---	---
Water	1,740,252	1,192,785	547,467	70,858	132,512	485,813	---	---	---	75,000	330,284	---	92,489	334,500
Total	**12,441,591**	**12,232,404**	**209,187**	**987,149**	**575,912**	**620,424**	**7**	**---**	**1,358**	**930,000**	**7,441,426**	**11,009,975**	**348,277**	**685,000**
Lyle														
Sewer	52,087	70,709	(18,622)	---	---	(18,622)	---	---	---	---	---	---	---	---

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	90,513	74,095	16,418	---	1,200	15,218	---	---	---	---	---	---	1,200	20,000
Total	**142,600**	**144,804**	**(2,204)**	**---**	**1,200**	**(3,404)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,200**	**20,000**
Lynd														
Garbage	47,931	42,238	5,693	26	---	5,719	---	---	---	---	10,220	10,220	---	---
Housing	37,432	37,276	156	55	2,211	(2,000)	---	---	---	---	2,725	---	2,211	9,116
Sewer	55,386	83,145	(27,759)	9,387	---	(18,372)	---	---	---	8,692	13,118	2,555	---	---
Water	81,123	96,083	(14,960)	430	---	(14,530)	---	---	---	(8,692)	13,117	2,555	---	---
Total	**221,872**	**258,742**	**(36,870)**	**9,898**	**2,211**	**(29,183)**	**---**	**---**	**---**	**---**	**39,180**	**15,330**	**2,211**	**9,116**
Mabel														
Electric [34]	656,943	578,188	78,755	---	11,235	67,520	---	---	---	---	---	---	11,235	16,547
Sewer [34]	189,554	112,155	77,399	---	32,706	44,693	---	---	---	---	---	---	32,706	125,982
Water [34]	147,397	96,354	51,043	---	26,023	25,020	---	---	---	---	---	---	26,023	30,936
Total	**993,894**	**786,697**	**207,197**	**---**	**69,964**	**137,233**	**---**	**---**	**---**	**---**	**---**	**---**	**69,964**	**173,465**
Madelia														
Electric [29]	4,859,888	4,857,153	2,735	54,302	70,706	(13,669)	---	---	---	---	236,168	269,756	---	58,484
Liquor	609,322	597,602	11,720	3,067	---	14,787	---	---	---	---	---	---	---	---
Wastewater	1,482,160	1,436,140	46,020	74,812	40,500	80,332	---	---	---	---	902,041	1,109,680	40,500	261,000
Water	550,944	453,834	97,110	17,637	260	114,487	---	---	---	---	6,052	---	260	---
Total	**7,502,314**	**7,344,729**	**157,585**	**149,818**	**111,466**	**195,937**	**---**	**---**	**---**	**---**	**1,144,261**	**1,379,436**	**40,760**	**319,484**
Madison														
Apartments	165,932	111,967	53,965	2,446	7,045	49,366	---	---	---	---	22,169	---	7,045	75,000
Electric	1,451,765	1,218,571	233,194	48,297	154	281,337	---	---	---	120,000	28,918	---	---	---
Liquor	419,133	397,359	21,774	1,421	---	23,195	---	---	---	20,000	1,300	---	---	---
Sanitation	213,393	205,112	8,281	1,995	---	10,276	---	---	---	15,000	---	---	---	---
Sewer	426,771	489,250	(62,479)	5,041	9,824	(67,262)	---	---	---	125,660	1,958	---	9,824	32,000
Storm Sewer	145,463	108,292	37,171	2,236	---	39,407	---	---	---	121,538	---	---	---	---
Water	486,675	579,988	(93,313)	985	---	(92,328)	---	---	---	188,400	64,250	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**3,309,132**	**3,110,539**	**198,593**	**62,421**	**17,023**	**243,991**	**---**	**---**	**---**	**590,598**	**118,595**	**---**	**16,869**	**107,000**
Madison Lake														
Refuse	166,446	99,499	66,947	2,037	---	68,984	---	---	---	45,000	---	---	---	---
Sewer Utility	358,845	417,230	(58,385)	78,334	15,509	4,440	---	---	---	---	14,180	715,827	15,509	772,959
Water Utility	198,117	298,577	(100,460)	28,108	38,043	(110,395)	---	---	---	(20,137)	14,180	386,872	38,043	477,806
Total	**723,408**	**815,306**	**(91,898)**	**108,479**	**53,552**	**(36,971)**	**---**	**---**	**---**	**24,863**	**28,360**	**1,102,699**	**53,552**	**1,250,765**
Magnolia														
Sewer [0]	42,028	15,200	26,828	1,372	8,650	19,550	---	---	---	---	---	---	8,650	20,000
Water [0]	44,315	37,795	6,520	1,428	---	7,948	---	---	---	---	---	---	---	---
Total	**86,343**	**52,995**	**33,348**	**2,800**	**8,650**	**27,498**	**---**	**---**	**---**	**---**	**---**	**---**	**8,650**	**20,000**
Mahnomen														
Liquor	934,511	1,004,272	(69,761)	7,043	---	(62,718)	---	---	---	---	---	---	---	---
Revolving Loan	---	2,700	(2,700)	11,259	---	8,559	---	---	11,259	---	---	---	---	---
Sewer	323,144	227,762	95,382	2,651	25,328	72,705	---	---	---	---	6,162	---	25,328	73,000
Storm Water	2,044	3,504	(1,460)	---	---	(1,460)	---	---	---	---	---	---	---	---
Water	391,628	271,645	119,983	4,632	26,633	97,982	---	---	1,300	---	---	---	26,633	61,000
Total	**1,651,327**	**1,509,883**	**141,444**	**25,585**	**51,961**	**115,068**	**---**	**---**	**12,559**	**---**	**6,162**	**---**	**51,961**	**134,000**
Mahtomedi														
Sewer Utility	1,206,158	1,149,280	56,878	46,034	46,981	55,931	---	---	---	228,593	5,235	---	46,981	173,297
Water Utility	1,013,621	1,218,429	(204,808)	91,930	90,271	(203,149)	---	---	---	469,596	5,235	---	90,271	359,619
Total	**2,219,779**	**2,367,709**	**(147,930)**	**137,964**	**137,252**	**(147,218)**	**---**	**---**	**---**	**698,189**	**10,470**	**---**	**137,252**	**532,916**
Manchester														
Sewage Collection and Disposal [0]	26,977	34,742	(7,765)	1,844	1,538	(7,459)	---	---	---	2,460	---	---	1,538	1,000
Sewer Connection Fund [0]	4,170	---	4,170	1,869	2,160	3,879	---	---	---	---	---	---	2,160	6,000
Short Lived Assets Reserve [0]	---	---	---	34	---	34	---	---	---	(1,000)	---	---	---	---
System Replacement Fund [0]	---	---	---	---	---	---	---	---	---	(1,460)	---	---	---	---
Water [0]	4,410	2,570	1,840	167	---	2,007	---	---	---	---	---	---	---	---
Total	**35,557**	**37,312**	**(1,755)**	**3,914**	**3,698**	**(1,539)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,698**	**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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Mankato														
Airport	471,113	1,699,523	(1,228,410)	139,515	---	(1,088,895)	---	94,676	86,492	(177,078)	310,343	---	---	38,400
Eastwood Park	---	1,407	(1,407)	3,059	---	1,652	---	---	---	---	---	---	---	---
Economic Development Authority	658,103	1,990,906	(1,332,803)	1,052,791	181,321	(461,333)	517,897	473,522	---	(437,928)	---	---	181,321	---
Economic Development Authority - Housing	1,109,299	4,699,171	(3,589,872)	3,291,147	---	(298,725)	---	3,263,589	---	---	127,101	---	---	---
Mass Transit	644,217	3,956,194	(3,311,977)	3,430,797	---	118,820	165,000	858,759	2,263,411	(12,500)	---	---	---	---
Parking System	154,036	1,706,747	(1,552,711)	364,254	---	(1,188,457)	---	---	---	(419,062)	187,997	---	---	---
Refuse	2,086,804	1,838,863	247,941	7,986	3,270	252,657	---	---	6,645	217,570	---	---	3,270	194,463
Riverfront 2000/Civic Center	7,040,288	11,117,874	(4,077,586)	6,787,049	386,221	2,323,242	6,403,830	---	---	1,923,056	738,062	---	386,221	1,685,000
Sewer	7,131,751	1,748,144	5,383,607	74,214	62,925	5,394,896	---	---	---	4,340,778	265,258	---	62,925	302,000
Storm Water	3,128,448	1,823,857	1,304,591	60,084	---	1,364,675	---	---	4,131	588,090	---	---	---	---
Street Light Utility	634,325	532,724	101,601	33,035	---	134,636	---	---	---	55,702	---	---	---	---
Utility Operations/Administration	3,187,307	1,424,110	1,763,197	130,144	---	1,893,341	---	---	---	1,606,017	---	---	---	---
Wastewater Plant	1,614,544	4,133,761	(2,519,217)	29,346	72,427	(2,562,298)	---	---	---	(3,899,525)	2,177,193	---	72,427	1,975,188
Water	8,514,790	6,117,999	2,396,791	19,217	485,305	1,930,703	---	---	---	(348,310)	137,992	---	485,305	2,254,000
Total	**36,375,025**	**42,791,280**	**(6,416,255)**	**15,422,638**	**1,191,469**	**7,814,914**	**7,086,727**	**4,690,546**	**2,360,679**	**3,436,810**	**3,943,946**	**---**	**1,191,469**	**6,449,051**
Mantorville														
Sewer	286,515	310,616	(24,101)	184,416	12,221	148,094	23,314	---	52,272	(20,000)	753,961	488,058	12,221	33,000
Storm Sewer	18,457	16,813	1,644	1,467	---	3,111	---	---	---	---	---	---	---	---
Water	154,627	193,352	(38,725)	762	7,125	(45,088)	---	---	---	45,000	437,807	475,000	7,125	---
Total	**459,599**	**520,781**	**(61,182)**	**186,645**	**19,346**	**106,117**	**23,314**	**---**	**52,272**	**25,000**	**1,191,768**	**963,058**	**19,346**	**33,000**
Maple Grove														
Community Center	2,357,889	4,161,642	(1,803,753)	98,482	---	(1,705,271)	---	---	---	(997,000)	991,086	---	---	---
Recycling	920,851	1,296,548	(375,697)	200,358	---	(175,339)	---	---	---	9,500	---	---	---	---
Sewer	6,590,994	7,793,247	(1,202,253)	1,352,944	---	150,691	---	---	---	671,000	1,666,799	---	---	---
Sports Dome	356,087	467,042	(110,955)	16,909	---	(94,046)	---	---	---	1,200	---	---	---	---
Street Light Utility	939,490	851,485	88,005	34,543	---	122,548	---	---	---	---	---	---	---	---
Water	4,815,368	6,287,249	(1,471,881)	1,887,675	---	415,794	---	---	---	1,074,000	629,419	---	---	---
Total	**15,980,679**	**20,857,213**	**(4,876,534)**	**3,590,911**	**---**	**(1,285,623)**	**---**	**---**	**---**	**758,700**	**3,287,304**	**---**	**---**	**---**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Maple Lake														
Airport	81,533	206,790	(125,257)	32,952	---	(92,305)	---	---	30,901	(13,000)	---	---	---	---
Liquor	1,712,448	1,663,373	49,075	8,716	---	57,791	---	---	---	25,000	---	---	---	---
Sewer	545,110	937,627	(392,517)	268,397	126,418	(250,538)	238,017	26,984	---	---	---	---	50,574	76,000
Water	339,519	331,301	8,218	28,028	11,245	25,001	24,991	---	---	---	34,994	---	11,245	60,000
Total	**2,678,610**	**3,139,091**	**(460,481)**	**338,093**	**137,663**	**(260,051)**	**263,008**	**26,984**	**30,901**	**12,000**	**34,994**	**---**	**61,819**	**136,000**
Maple Plain														
Sewer	305,544	347,455	(41,911)	43,930	25,533	(23,514)	---	---	---	51,310	47,782	---	25,533	35,000
Storm Water	74,564	45,180	29,384	2,901	23,530	8,755	---	---	---	---	46,720	---	23,530	30,000
Water	379,771	388,649	(8,878)	6,830	83,707	(85,755)	---	---	---	22,924	114,145	---	83,707	282,000
Total	**759,879**	**781,284**	**(21,405)**	**53,661**	**132,770**	**(100,514)**	**---**	**---**	**---**	**74,234**	**208,647**	**---**	**132,770**	**347,000**
Mapleton														
Liquor	598,359	583,290	15,069	52,069	---	67,138	---	---	---	30,000	---	---	---	---
Refuse and Recycling	116,257	122,396	(6,139)	2,462	---	(3,677)	---	---	---	---	---	---	---	---
Sewer Utility	174,655	224,727	(50,072)	5,816	16,905	(61,161)	---	---	---	(45,000)	9,220	---	16,905	86,000
Storm Sewer	76,379	20,769	55,610	752	5,783	50,579	---	---	---	---	6,844	---	5,783	39,865
Water Utility	206,084	219,709	(13,625)	7,767	---	(5,858)	---	---	---	45,000	19,617	---	---	---
Total	**1,171,734**	**1,170,891**	**843**	**68,866**	**22,688**	**47,021**	**---**	**---**	**---**	**30,000**	**35,681**	**---**	**22,688**	**125,865**
Mapleview														
Water and Sewer [0][3]	42,239	70,342	(28,103)	---	---	(28,103)	---	---	---	---	---	---	---	---
Total	**42,239**	**70,342**	**(28,103)**	**---**	**---**	**(28,103)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Maplewood														
Ambulance	3,583,725	3,054,914	528,811	210,352	4,135	735,028	10,897	155,601	---	(2,367)	309,650	---	4,135	97,571
Environmental Utility	3,109,407	1,779,249	1,330,158	75,381	---	1,405,539	---	---	7,770	2,001,179	---	---	---	---
Recycling Program	708,235	692,451	15,784	125,054	---	140,838	---	---	113,025	195,691	---	---	---	---
Sanitary Sewer	5,198,428	4,868,090	330,338	117,872	---	448,210	---	---	704	1,061,516	---	---	---	---
Street Light Utility	446,107	180,737	265,370	23,225	---	288,595	---	---	---	25,000	---	---	---	---
Total	**13,045,902**	**10,575,441**	**2,470,461**	**551,884**	**4,135**	**3,018,210**	**10,897**	**155,601**	**121,499**	**3,281,019**	**309,650**	**---**	**4,135**	**97,571**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Marble														
Sewage Collection and Disposal [0]	142,219	6,986	135,233	---	---	135,233	---	---	---	159,367	---	---	---	---
Wastewater Treatment Plan [0]	113,215	255,121	(141,906)	56,958	---	(84,948)	---	---	---	(159,367)	---	---	---	---
Water [0]	95,377	30,002	65,375	935	---	66,310	---	---	---	---	---	---	---	---
Water Tower [0]	9,245	6	9,239	---	---	9,239	---	---	---	(6,484)	---	---	---	---
Total	**360,056**	**292,115**	**67,941**	**57,893**	**---**	**125,834**	**---**	**---**	**---**	**(6,484)**	**---**	**---**	**---**	**---**
Marietta														
Garbage [0]	17,569	11,681	5,888	---	---	5,888	---	---	---	---	---	---	---	---
Sewer [0]	23,761	15,338	8,423	---	---	8,423	---	---	---	---	---	---	---	---
Total	**41,330**	**27,019**	**14,311**	**---**	**---**	**14,311**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Marine on Saint Croix														
Wastewater [0]	123,169	99,607	23,562	7,515	---	31,077	---	---	---	---	---	---	---	---
Water [0]	12,918	17,965	(5,047)	89	---	(4,958)	---	---	---	---	---	---	---	---
Total	**136,087**	**117,572**	**18,515**	**7,604**	**---**	**26,119**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Marshall														
Liquor	5,548,364	4,925,864	622,500	36,221	70,494	588,227	---	---	---	225,000	---	---	70,494	205,000
Marshall Municipal Utilities [4][29]	44,620,205	41,853,434	2,766,771	1,633,494	2,079,256	2,321,009	---	---	---	---	6,882,197	---	756,364	3,375,000
Public Housing Commission [14][29]	429,949	953,881	(523,932)	321,712	---	(202,220)	---	---	---	---	59,637	---	---	---
Surface Water Management	1,197,997	962,843	235,154	296,209	73,188	458,175	---	---	---	---	491,885	---	73,188	653,919
Wastewater Treatment Facility	5,359,354	4,323,619	1,035,735	345,582	216,808	1,164,509	---	---	---	59,292	4,226,798	3,176,174	216,808	1,055,081
Total	**57,155,869**	**53,019,641**	**4,136,228**	**2,633,218**	**2,439,746**	**4,329,700**	**---**	**---**	**---**	**284,292**	**11,660,517**	**3,176,174**	**1,116,854**	**5,289,000**
Mayer														
Sewer Utility	481,371	656,704	(175,333)	322,716	50,675	96,708	254,462	---	---	---	116,153	---	50,675	353,250
Storm Water Utility	42,883	47,162	(4,279)	780	---	(3,499)	---	---	---	---	---	---	---	---
Water Utility	393,454	375,119	18,335	89,870	47,772	60,433	---	---	---	---	---	---	47,772	294,750
Total	**917,708**	**1,078,985**	**(161,277)**	**413,366**	**98,447**	**153,642**	**254,462**	**---**	**---**	**---**	**116,153**	**---**	**98,447**	**648,000**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Maynard														
Garbage	37,367	35,093	2,274	5	---	2,279	---	---	---	---	---	---	---	---
Sewer	62,565	174,767	(112,202)	53,124	36,224	(95,302)	---	---	28,904	---	45,315	---	36,224	28,287
Water	58,341	88,254	(29,913)	30,596	21,070	(20,387)	8,025	---	---	---	---	---	21,070	35,000
Total	**158,273**	**298,114**	**(139,841)**	**83,725**	**57,294**	**(113,410)**	**8,025**	**---**	**28,904**	**---**	**45,315**	**---**	**57,294**	**63,287**
Mazeppa														
Liquor	575,565	546,306	29,259	28,217	3,532	53,944	---	---	---	---	5,707	---	3,532	---
Sewer Utility	160,052	196,948	(36,896)	7,912	---	(28,984)	---	---	---	68,178	8,540	---	---	---
Water Utility	98,157	67,705	30,452	8,387	---	38,839	---	---	---	6,908	---	---	---	---
Total	**833,774**	**810,959**	**22,815**	**44,516**	**3,532**	**63,799**	**---**	**---**	**---**	**75,086**	**14,247**	**---**	**3,532**	**---**
McGrath														
Sewer [0]	19,662	14,453	5,209	---	1,161	4,048	---	---	---	---	---	---	1,161	500
Total	**19,662**	**14,453**	**5,209**	**---**	**1,161**	**4,048**	**---**	**---**	**---**	**---**	**---**	**---**	**1,161**	**500**
McGregor														
Ambulance [0]	201,062	179,499	21,563	14,174	---	35,737	---	---	6,926	1,725	---	---	---	---
Sewer [0]	77,013	63,589	13,424	10,981	5,490	18,915	---	---	---	743	---	---	5,490	28,000
Water [0]	98,712	66,251	32,461	10,981	51,756	(8,314)	---	---	---	743	---	---	51,756	25,000
Total	**376,787**	**309,339**	**67,448**	**36,136**	**57,246**	**46,338**	**---**	**---**	**6,926**	**3,211**	**---**	**---**	**57,246**	**53,000**
McIntosh														
Economic Development Authority	796,581	674,175	122,406	60,922	108,033	75,295	59,045	---	---	---	---	---	108,033	125,000
Public Utilities [1]	219,055	233,394	(14,339)	53,340	28,812	10,189	27,978	---	---	---	---	---	28,812	140,000
Total	**1,015,636**	**907,569**	**108,067**	**114,262**	**136,845**	**85,484**	**87,023**	**---**	**---**	**---**	**---**	**---**	**136,845**	**265,000**
McKinley*														
Public Utilities	38,412	230,674	(192,262)	158,388	25,761	(59,635)	---	---	---	(43,446)	50,000	---	---	---
Total	**38,412**	**230,674**	**(192,262)**	**158,388**	**25,761**	**(59,635)**	**---**	**---**	**---**	**(43,446)**	**50,000**	**---**	**---**	**---**
Medford														
Liquor	376,409	364,600	11,809	10,991	---	22,800	---	---	---	---	---	---	---	---

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Sewer Utility	267,871	358,877	(91,006)	85,091	14,615	(20,530)	66,765	---	---	---	13,519	---	14,615	79,000
Water Utility	257,832	364,205	(106,373)	144,980	16,951	21,656	123,992	---	---	---	---	---	16,951	138,000
Total	**902,112**	**1,087,682**	**(185,570)**	**241,062**	**31,566**	**23,926**	**190,757**	**---**	**---**	**---**	**13,519**	**---**	**31,566**	**217,000**
Medina														
Sanitary Sewer	799,379	691,716	107,663	55,835	---	163,498	---	---	---	127,582	7,976	---	---	---
Storm Water	248,831	194,506	54,325	15,930	---	70,255	---	---	---	58,189	1,905	---	---	---
Water	1,055,766	833,450	222,316	72,399	7,268	287,447	---	---	---	(237,944)	---	---	7,268	565,000
Total	**2,103,976**	**1,719,672**	**384,304**	**144,164**	**7,268**	**521,200**	**---**	**---**	**---**	**(52,173)**	**9,881**	**---**	**7,268**	**565,000**
Melrose														
Ambulance	670,947	591,518	79,429	27,430	7,003	99,856	---	---	---	---	84,100	---	---	---
Electric	10,255,402	8,960,323	1,295,079	292,183	---	1,587,262	---	---	1,953	---	1,078,350	---	---	---
Wastewater	2,911,058	2,039,707	871,351	86,804	---	958,155	---	---	861	---	269,589	---	---	---
Water	1,202,406	779,177	423,229	51,584	---	474,813	---	---	345	---	2,765	---	---	---
Total	**15,039,813**	**12,370,725**	**2,669,088**	**458,001**	**7,003**	**3,120,086**	**---**	**---**	**3,159**	**---**	**1,434,804**	**---**	**---**	**---**
Menahga														
Greenwood Connections [29]	7,312,598	7,469,380	(156,782)	60,824	120,061	(216,019)	---	---	---	---	624,459	---	120,061	235,000
Liquor	851,978	903,198	(51,220)	4,707	---	(46,513)	---	---	---	---	---	---	---	---
Sewer	301,118	264,250	36,868	18,184	6,570	48,482	---	---	---	---	49,676	---	6,570	130,000
Water	200,612	401,542	(200,930)	17,080	2,570	(186,420)	---	---	---	---	13,139	---	2,570	14,000
Total	**8,666,306**	**9,038,370**	**(372,064)**	**100,795**	**129,201**	**(400,470)**	**---**	**---**	**---**	**---**	**687,274**	**---**	**129,201**	**379,000**
Mendota														
Sewer [34]	27,659	30,110	(2,451)	---	---	(2,451)	---	---	---	---	---	---	---	---
Total	**27,659**	**30,110**	**(2,451)**	**---**	**---**	**(2,451)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Mendota Heights														
Par 3 Golf Course [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utility	2,045,839	2,001,963	43,876	31,580	---	75,456	---	---	---	11,150	187,688	---	---	---
Storm Sewer Utility	507,769	275,606	232,163	127,542	---	359,705	---	---	115,955	212,561	217,422	---	---	---
Total	**2,553,608**	**2,277,569**	**276,039**	**159,122**	**---**	**435,161**	**---**	**---**	**115,955**	**223,711**	**405,110**	**---**	**---**	**---**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Mentor														
Liquor	525,336	462,765	62,571	1,023	---	63,594	---	---	---	63,783	---	---	---	---
Total	**525,336**	**462,765**	**62,571**	**1,023**	**---**	**63,594**	**---**	**---**	**---**	**63,783**	**---**	**---**	**---**	**---**
Middle River														
Garbage	21,082	21,803	(721)	123	---	(598)	---	---	---	---	---	---	---	---
Sewer	52,057	90,943	(38,886)	1,282	1,084	(38,688)	---	---	18	---	---	---	1,084	9,000
Water	33,855	53,191	(19,336)	15,677	9,549	(13,208)	15,078	---	18	---	---	---	9,549	9,100
Total	**106,994**	**165,937**	**(58,943)**	**17,082**	**10,633**	**(52,494)**	**15,078**	**---**	**36**	**---**	**---**	**---**	**10,633**	**18,100**
Milaca														
Liquor	2,343,421	2,199,633	143,788	16,341	---	160,129	---	---	362	65,000	6,937	---	---	---
Sewer	351,600	324,504	27,096	19,817	2,416	44,497	---	---	---	---	21,283	---	2,416	30,000
Water	541,235	409,520	131,715	41,370	13,300	159,785	---	---	---	---	90,683	---	13,300	166,000
Total	**3,236,256**	**2,933,657**	**302,599**	**77,528**	**15,716**	**364,411**	**---**	**---**	**362**	**65,000**	**118,903**	**---**	**15,716**	**196,000**
Milan														
Refuse	60,029	58,829	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	26,254	12,961	13,293	1,561	---	14,854	---	---	---	---	---	---	---	---
Water	87,181	163,986	(76,805)	9,444	42,138	(109,499)	9,444	---	---	---	1,885	---	42,138	21,000
Total	**173,464**	**235,776**	**(62,312)**	**11,005**	**42,138**	**(93,445)**	**9,444**	**---**	**---**	**---**	**1,885**	**---**	**42,138**	**21,000**
Millerville														
Liquor	324,766	315,857	8,909	2,254	---	11,163	---	---	810	---	---	---	---	---
Sewer [0]	12,228	12,995	(767)	1,252	---	485	---	---	---	---	---	---	---	---
Total	**336,994**	**328,852**	**8,142**	**3,506**	**---**	**11,648**	**---**	**---**	**810**	**---**	**---**	**---**	**---**	**---**
Millville														
Water [0]	13,908	7,853	6,055	3,185	---	9,240	---	---	---	---	---	---	---	---
Total	**13,908**	**7,853**	**6,055**	**3,185**	**---**	**9,240**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Milroy														
Garbage	16,821	13,701	3,120	---	---	3,120	---	---	---	---	---	---	---	---
Sewer	41,008	32,733	8,275	---	---	8,275	---	---	---	17,000	2,212	---	---	---
Water	94,003	76,713	17,290	---	6,729	10,561	---	---	---	(17,000)	---	---	6,729	27,000
Total	**151,832**	**123,147**	**28,685**	**---**	**6,729**	**21,956**	**---**	**---**	**---**	**---**	**2,212**	**---**	**6,729**	**27,000**
Miltona														
Liquor	655,126	652,604	2,522	3	---	2,525	---	---	---	---	---	---	---	---
Sewer	105,239	109,055	(3,816)	---	35,516	(39,332)	---	---	---	---	---	---	35,516	22,000
Total	**760,365**	**761,659**	**(1,294)**	**3**	**35,516**	**(36,807)**	**---**	**---**	**---**	**---**	**---**	**---**	**35,516**	**22,000**
Minneapolis														
Community Planning and Economic Development	4,703,000	1,160,000	3,543,000	982,000	3,556,000	969,000	---	---	---	7,500,000	---	---	3,567,000	2,730,000
Meet Minneapolis [29]	12,826,398	12,689,201	137,197	418,749	50,732	505,214	---	---	---	---	576,580	---	31,980	643,324
Minneapolis Parks Foundation [29]	1,010,732	323,767	686,965	---	---	686,965	---	---	---	---	9,498	---	---	---
Municipal Parking	71,739,000	53,711,000	18,028,000	59,000	1,273,000	16,814,000	---	---	16,000	10,649,000	2,467,000	---	1,526,000	11,190,000
Park Operations [29]	11,987,679	10,450,336	1,537,343	1,326,645	514,417	2,349,571	---	328,098	122,437	595,000	439,368	---	7,112	60,687
Sanitary Sewer	82,491,000	74,175,000	8,316,000	17,000	676,000	7,657,000	---	---	17,000	613,000	17,094,000	16,739,000	916,000	4,990,000
Solid Waste and Recycling	39,572,000	41,165,000	(1,593,000)	2,366,000	941,000	(168,000)	---	---	43,000	(3,950,000)	26,281,000	---	1,412,000	2,760,000
Storm Water	42,718,000	34,442,000	8,276,000	1,265,000	82,000	9,459,000	---	---	1,339,000	1,648,000	11,964,000	5,022,000	107,000	155,000
Water Works	81,313,000	68,842,000	12,471,000	1,490,000	2,694,000	11,267,000	---	---	58,000	(598,000)	47,039,000	34,615,000	2,947,000	16,360,000
Total	**348,360,809**	**296,958,304**	**51,402,505**	**7,924,394**	**9,787,149**	**49,539,750**	**---**	**328,098**	**1,595,437**	**16,457,000**	**105,870,446**	**56,376,000**	**10,514,092**	**38,889,011**
Minneota														
Garbage	143,932	103,917	40,015	1,245	---	41,260	---	---	---	39,667	---	---	---	---
Sewer	134,039	202,348	(68,309)	61,754	---	(6,555)	---	---	52	77,600	12,710	---	---	---
Water	179,708	198,918	(19,210)	1,586	---	(17,624)	---	---	54	(21,849)	16,187	---	---	---
Total	**457,679**	**505,183**	**(47,504)**	**64,585**	**---**	**17,081**	**---**	**---**	**106**	**95,418**	**28,897**	**---**	**---**	**---**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Minnesota City														
Sewer	43,705	140,003	(96,298)	7,749	4,236	(92,785)	---	---	---	---	---	---	4,236	30,000
Total	**43,705**	**140,003**	**(96,298)**	**7,749**	**4,236**	**(92,785)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,236**	**30,000**
Minnesota Lake														
Garbage	74,634	57,604	17,030	86	---	17,116	---	---	---	---	---	---	---	---
Sewer	107,105	123,342	(16,237)	11,009	---	(5,228)	---	---	---	---	---	---	---	---
Water	89,178	87,365	1,813	1,683	---	3,496	---	---	---	---	2,500	---	---	---
Total	**270,917**	**268,311**	**2,606**	**12,778**	**---**	**15,384**	**---**	**---**	**---**	**---**	**2,500**	**---**	**---**	**---**
Minnetonka														
Environmental	883,722	951,677	(67,955)	134,276	---	66,321	---	---	---	205,800	---	---	---	---
Gray's Bay Marina	266,327	250,810	15,517	22,668	---	38,185	---	---	---	11,800	---	---	---	---
Ice Arena	864,262	1,048,193	(183,931)	(11,603)	---	(195,534)	---	---	---	(16,300)	---	---	---	---
Storm Water	2,678,482	2,097,917	580,565	148,094	---	728,659	---	---	---	137,400	960,670	---	---	---
Water and Sewer Utilities	17,023,790	15,842,006	1,181,784	931,308	758,803	1,354,289	---	---	41,575	925,265	6,286,102	---	758,803	1,070,000
Williston Fitness Center	2,774,388	2,821,271	(46,883)	50,938	---	4,055	---	---	---	50,600	---	---	---	---
Total	**24,490,971**	**23,011,874**	**1,479,097**	**1,275,681**	**758,803**	**1,995,975**	**---**	**---**	**41,575**	**1,314,565**	**7,246,772**	**---**	**758,803**	**1,070,000**
Minnetonka Beach														
Sewer	81,284	80,219	1,065	---	---	1,065	---	---	---	(133,780)	133,780	---	---	---
Storm Water	13,799	3,591	10,208	---	---	10,208	---	---	---	---	---	---	---	---
Water	105,903	111,901	(5,998)	126,859	89,506	31,355	115,728	---	---	---	1,177,681	1,481,302	42,865	80,000
Total	**200,986**	**195,711**	**5,275**	**126,859**	**89,506**	**42,628**	**115,728**	**---**	**---**	**(133,780)**	**1,311,461**	**1,481,302**	**42,865**	**80,000**
Minnetrista														
Cable Television	51,266	18,701	32,565	7,578	---	40,143	---	---	---	---	---	---	---	---
Recycling	116,814	146,680	(29,866)	37,340	---	7,474	---	---	---	---	---	---	---	---
Sewer	1,047,188	1,138,004	(90,816)	80,696	1,566	(11,686)	---	---	---	---	250,389	210,000	1,566	69,000
Storm Water	336,816	398,925	(62,109)	15,899	---	(46,210)	---	---	---	---	---	---	---	---
Water	1,203,021	1,668,041	(465,020)	305,564	137,452	(296,908)	---	---	6,236	---	812,393	510,000	137,452	775,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**2,755,105**	**3,370,351**	**(615,246)**	**447,077**	**139,018**	**(307,187)**	**---**	**---**	**6,236**	**---**	**1,062,782**	**720,000**	**139,018**	**844,000**
Montevideo														
Building Inspection	66,361	123,753	(57,392)	185	---	(57,207)	---	---	132	(55,000)	---	---	---	---
Economic Development and Housing	612,188	254,789	357,399	1,054,846	147,385	1,264,860	---	---	---	25,000	4,462,729	---	85,523	25,000
Liquor	2,236,332	2,048,676	187,656	4,464	---	192,120	---	---	389	100,000	13,461	---	---	---
Refuse	728,803	727,938	865	---	865	---	---	---	---	---	---	---	---	---
Utilities [3]	2,592,701	2,133,836	458,865	112,519	208,270	363,114	21,079	---	20,746	---	503,504	---	214,803	740,512
Total	**6,236,385**	**5,288,992**	**947,393**	**1,172,014**	**356,520**	**1,762,887**	**21,079**	**---**	**21,267**	**70,000**	**4,979,694**	**---**	**300,326**	**765,512**
Montgomery														
Sewer Utility	865,946	729,697	136,249	12,963	50,985	98,227	---	---	---	---	34,357	---	50,985	609,700
Storm Water Utility	100,332	135,714	(35,382)	65	---	(35,317)	---	---	---	---	---	---	---	---
Water Utility	921,634	560,249	361,385	29,799	126,765	264,419	---	---	---	---	---	---	126,765	474,100
Total	**1,887,912**	**1,425,660**	**462,252**	**42,827**	**177,750**	**327,329**	**---**	**---**	**---**	**---**	**34,357**	**---**	**177,750**	**1,083,800**
Monticello														
Deputy Registrar	953,855	466,499	487,356	49,870	---	537,226	---	---	---	---	26,411	---	---	---
Fiber Optics	1,795,435	1,990,525	(195,090)	16,259	---	(178,831)	---	---	---	---	92,225	---	---	---
Liquor	6,377,457	5,583,612	793,845	52,585	---	846,430	---	---	---	2,100,000	---	---	---	---
Sewer	2,443,856	2,819,825	(375,969)	179,066	74,120	(271,023)	---	---	---	600,000	460,583	---	74,120	288,000
Water	1,300,191	1,220,145	80,046	183,968	---	264,014	---	---	---	1,533,000	---	---	---	---
Water Quality	61,757	---	61,757	372	---	62,129	---	---	---	(1,426,818)	---	---	---	---
Total	**12,932,551**	**12,080,606**	**851,945**	**482,120**	**74,120**	**1,259,945**	**---**	**---**	**---**	**2,806,182**	**579,219**	**---**	**74,120**	**288,000**
Montrose														
Refuse	236,327	248,374	(12,047)	10,947	---	(1,100)	---	---	---	---	---	---	---	---
Sanitary Sewer	372,816	303,326	69,490	18,829	472	87,847	---	---	---	181,729	---	---	472	165,000
Storm Water	76,057	62,106	13,951	2,910	---	16,861	---	---	---	---	---	---	---	---
Wastewater Treatment	737,095	421,358	315,737	12,313	37,638	290,412	---	---	---	(18,605)	---	---	37,638	358,000
Water	466,821	349,665	117,156	51,867	28,178	140,845	40,043	---	---	161,193	457,724	419,372	28,178	161,000
Total	**1,889,116**	**1,384,829**	**504,287**	**96,866**	**66,288**	**534,865**	**40,043**	**---**	**---**	**324,317**	**457,724**	**419,372**	**66,288**	**684,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Moorhead														
Airport	71,128	663,177	(592,049)	22,811	---	(569,238)	---	---	22,811	---	530,027	---	---	---
Electric	43,800,063	30,128,960	13,671,103	1,552,217	724,145	14,499,175	---	---	---	8,893,466	2,256,943	---	724,145	1,864,350
Forestry	931,169	836,155	95,014	10,134	---	105,148	---	---	540	63,700	---	---	---	---
Golf Course	1,270,548	1,684,335	(413,787)	22,714	---	(391,073)	---	---	840	(339,125)	56,525	---	---	---
Pest Control	699,504	660,989	38,515	61,649	---	100,164	---	---	46,503	107,560	---	---	---	---
Public Housing [29][13]	666,356	1,635,881	(969,525)	658,330	---	(311,195)	---	294,214	349,910	---	54,337	---	---	---
Sanitation	4,765,892	4,316,582	449,310	47,967	---	497,277	---	---	30,690	593,210	---	---	---	---
Sports Center	481,077	601,334	(120,257)	17,618	2,108,893	(2,211,532)	---	---	330	1,082,700	---	---	---	---
Storm Water	2,761,590	2,209,319	552,271	55,760	---	608,031	---	---	210	977,969	703,277	---	---	---
Street Light Utility	981,983	714,799	267,184	3,202	---	270,386	---	---	---	57,540	---	---	---	---
Wastewater Treatment	8,662,682	7,040,130	1,622,552	184,666	701,729	1,105,489	---	---	1,420	774,890	24,297	---	700,729	2,075,000
Water	9,365,709	7,591,727	1,773,982	595,018	311,897	2,057,103	---	---	---	592,863	3,408,891	---	311,897	1,186,671
Total	**74,457,701**	**58,083,388**	**16,374,313**	**3,232,086**	**3,846,664**	**15,759,735**	**---**	**294,214**	**453,254**	**12,804,773**	**7,034,297**	**---**	**1,736,771**	**5,126,021**
Moose Lake														
Electric	4,981,056	3,667,552	1,313,504	24,290	87,336	1,250,458	---	---	---	146,430	373,013	---	67,654	457,938
Hillside Manor [29]	152,460	249,529	(97,069)	67,011	---	(30,058)	---	66,760	---	---	45,815	---	---	---
Liquor	1,585,200	1,390,622	194,578	---	---	194,578	---	---	---	---	16,024	---	---	---
Motor Vehicle	200,845	199,911	934	737	---	1,671	---	---	---	(20,000)	---	---	---	---
Sewer	310,530	464,381	(153,851)	---	42,829	(196,680)	---	---	---	---	12,700	---	42,829	334,000
Water	249,486	250,716	(1,230)	---	33,760	(34,990)	---	---	---	---	40,951	---	33,760	75,000
Total	**7,479,577**	**6,222,711**	**1,256,866**	**92,038**	**163,925**	**1,184,979**	**---**	**66,760**	**---**	**126,430**	**488,503**	**---**	**144,243**	**866,938**
Mora														
Electric	5,849,127	5,143,410	705,717	236,166	764	941,119	---	---	1,386	50,133	201,675	---	---	---
Housing and Redevelopment Authority [12] [29]	1,713,206	2,551,363	(838,157)	634,972	201,296	(404,481)	---	496,736	172,759	---	99,264	---	188,649	82,198
Liquor	3,402,053	3,016,605	385,448	6,247	35,750	355,945	---	---	---	299,345	---	---	35,750	---
Sewer	998,859	1,113,246	(114,387)	209,679	31,934	63,358	---	---	694	1,109	42,138	---	31,934	178,946
Storm Water	99,496	65,733	33,763	129,225	16,509	146,479	---	129,220	---	1,059	---	---	16,509	21,429

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water	707,206	702,937	4,269	115,031	23,217	96,083	---	---	694	1,109	20,886	---	23,217	97,182
Total	**12,769,947**	**12,593,294**	**176,653**	**1,331,320**	**309,470**	**1,198,503**	**---**	**625,956**	**175,533**	**352,755**	**363,963**	**---**	**296,059**	**379,755**
Morgan														
Natural Gas	230,253	92,349	137,904	3,733	---	141,637	---	---	---	66,000	---	---	---	---
Sewer	277,262	227,863	49,399	5,116,269	---	5,165,668	---	5,110,922	---	---	4,097,922	5,864,000	---	6,877,118
Water	237,767	140,139	97,628	2,202	507	99,323	---	---	---	(71,794)	2,455,741	2,329,331	507	32,000
Total	**745,282**	**460,351**	**284,931**	**5,122,204**	**507**	**5,406,628**	**---**	**5,110,922**	**---**	**(5,794)**	**6,553,663**	**8,193,331**	**507**	**6,909,118**
Morris														
Liquor	2,142,523	1,991,370	151,153	18,573	---	169,726	---	---	---	132,300	---	---	---	---
Refuse Collection	398,138	377,785	20,353	3,808	---	24,161	---	---	---	22,000	---	---	---	---
Sewer Utility	575,000	453,674	121,326	24,252	---	145,578	---	---	---	62,586	---	---	---	---
Water Utility	979,353	923,427	55,926	2,624,412	56,059	2,624,279	---	---	2,549,863	90,154	4,607,268	1,627,159	56,059	274,000
Total	**4,095,014**	**3,746,256**	**348,758**	**2,671,045**	**56,059**	**2,963,744**	**---**	**---**	**2,549,863**	**307,040**	**4,607,268**	**1,627,159**	**56,059**	**274,000**
Morristown														
Refuse [0]	60,394	70,219	(9,825)	1,027	---	(8,798)	---	---	---	---	---	---	---	---
Wastewater [0]	215,784	156,444	59,340	999	1,636	58,703	---	---	---	---	17,231	---	1,636	71,930
Water [0]	86,982	63,668	23,314	35,132	---	58,446	---	---	---	---	8,824	---	---	---
Total	**363,160**	**290,331**	**72,829**	**37,158**	**1,636**	**108,351**	**---**	**---**	**---**	**---**	**26,055**	**---**	**1,636**	**71,930**
Morton														
Sewer	121,843	132,139	(10,296)	378	29,814	(39,732)	---	---	---	---	---	---	29,814	28,000
Water	75,388	61,522	13,866	---	3,092	10,774	---	---	---	---	---	---	3,092	38,000
Total	**197,231**	**193,661**	**3,570**	**378**	**32,906**	**(28,958)**	**---**	**---**	**---**	**---**	**---**	**---**	**32,906**	**66,000**
Motley														
Sewer Utility	353,703	277,588	76,115	59,483	16,466	119,132	---	---	---	85,314	---	---	16,466	134,600
Solid Waste	45,141	46,111	(970)	3,139	---	2,169	---	---	---	4,587	---	---	---	---
Water Utility	339,892	459,991	(120,099)	42,733	33,141	(110,507)	---	---	---	80,396	31,375	---	33,141	220,400

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**738,736**	**783,690**	**(44,954)**	**105,355**	**49,607**	**10,794**	**---**	**---**	**---**	**170,297**	**31,375**	**---**	**49,607**	**355,000**
Mound														
Liquor	3,093,819	2,832,948	260,871	9,120	---	269,991	---	---	---	175,695	---	---	---	---
Recycling	181,232	197,261	(16,029)	4,562	---	(11,467)	---	---	---	---	---	---	---	---
Sewer	2,332,172	2,018,238	313,934	23,698	222,885	114,747	---	---	95,702	---	198,769	---	222,885	1,639,350
Storm Sewer	153,110	291,093	(137,983)	2,080	115,109	(251,012)	---	---	---	---	56,085	---	115,109	796,876
Water	1,965,948	1,536,507	429,441	34,944	440,477	23,908	---	---	---	---	167,695	---	440,477	3,857,752
Total	**7,726,281**	**6,876,047**	**850,234**	**74,404**	**778,471**	**146,167**	**---**	**---**	**95,702**	**175,695**	**422,549**	**---**	**778,471**	**6,293,978**
Mounds View														
Sanitary Sewer	1,738,097	1,527,841	210,256	66,005	---	276,261	---	---	447	32,446	264,148	---	---	---
Storm Water	327,750	266,924	60,826	57,135	---	117,961	---	---	155	39,309	---	---	---	---
Street Light	104,867	85,791	19,076	4,085	1,902	21,259	---	---	---	2,854	---	---	1,902	7,349
Water	1,203,410	1,005,538	197,872	21,806	---	219,678	---	---	478	147,446	367,321	---	---	---
Total	**3,374,124**	**2,886,094**	**488,030**	**149,031**	**1,902**	**635,159**	**---**	**---**	**1,080**	**222,055**	**631,469**	**---**	**1,902**	**7,349**
Mountain Iron														
Electric	2,624,968	3,125,311	(500,343)	696	---	(499,647)	---	---	---	---	12,580	---	---	---
Mountain Manor Apartments	259,245	265,646	(6,401)	1,437	5,778	(10,742)	---	---	---	---	---	---	5,778	22,724
Refuse Removal and Recycling	535,960	529,441	6,519	18,931	---	25,450	---	---	---	---	233,969	---	---	---
Wastewater Treatment	424,971	591,821	(166,850)	4,962	7,920	(169,808)	---	---	59,015	---	---	---	7,920	29,000
Water	353,924	418,269	(64,345)	6,102	9,417	(67,660)	---	---	---	---	166,444	---	9,417	55,000
Total	**4,199,068**	**4,930,488**	**(731,420)**	**32,128**	**23,115**	**(722,407)**	**---**	**---**	**59,015**	**---**	**412,993**	**---**	**23,115**	**106,724**
Mountain Lake														
Electric	2,937,767	2,331,652	606,115	247,859	131,442	722,532	---	---	---	120,000	72,802	---	131,442	248,750
Heritage Estates 4-Plex	29,220	41,334	(12,114)	66	2,810	(14,858)	---	---	---	---	---	---	2,810	15,000
Heritage Estates 8-Plex	62,630	70,395	(7,765)	322	8,288	(15,731)	---	---	---	---	---	---	8,288	20,000
Mason Manor 4-Plex	32,465	25,316	7,149	62	9,539	(2,328)	---	---	---	---	---	---	9,539	5,930
Sewer	1,101,194	464,509	636,685	9,802	63,579	582,908	---	---	---	---	162,747	---	63,579	430,925
Water	597,442	460,790	136,652	2,094	52,534	86,212	---	---	---	---	14,153	---	52,534	276,790

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**4,760,718**	**3,393,996**	**1,366,722**	**260,205**	**268,192**	**1,358,735**	**---**	**---**	**---**	**120,000**	**249,702**	**---**	**268,192**	**997,395**
Murdock														
Garbage	27,173	24,294	2,879	38	2,802	115	---	---	---	---	79,929	60,000	2,802	9,828
Sewer	32,279	74,351	(42,072)	33	---	(42,039)	---	---	---	---	9,500	---	---	---
Water	64,531	18,073	46,458	83	---	46,541	---	---	---	---	16,598	---	---	---
Total	**123,983**	**116,718**	**7,265**	**154**	**2,802**	**4,617**	**---**	**---**	**---**	**---**	**106,027**	**60,000**	**2,802**	**9,828**
Myrtle														
Water	7,607	5,030	2,577	---	---	2,577	---	---	---	---	---	---	---	---
Total	**7,607**	**5,030**	**2,577**	**---**	**---**	**2,577**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashua														
Water [0]	922	1,326	(404)	---	---	(404)	---	---	---	---	---	---	---	---
Total	**922**	**1,326**	**(404)**	**---**	**---**	**(404)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashwauk														
Ambulance	439,500	387,323	52,177	---	---	52,177	---	---	---	25,302	---	---	---	---
Ambulance Transfers	259,903	165,551	94,352	---	---	94,352	---	---	---	127,000	---	---	---	---
Mesabi Metallics Substations Utilities	544,258	346,627	197,631	690	---	198,321	---	---	---	185,000	---	---	---	---
Public Utilities [30]	1,089,130	1,267,215	(178,085)	1,437	15,328	(191,976)	---	---	---	(145,000)	23,750	---	15,328	1,169,282
Total	**2,332,791**	**2,166,716**	**166,075**	**2,127**	**15,328**	**152,874**	**---**	**---**	**---**	**192,302**	**23,750**	**---**	**15,328**	**1,169,282**
Nelson														
Sewer [0]	389	9,758	(9,369)	839	---	(8,530)	---	---	---	(56,186)	---	---	---	---
Total	**389**	**9,758**	**(9,369)**	**839**	**---**	**(8,530)**	**---**	**---**	**---**	**(56,186)**	**---**	**---**	**---**	**---**
Nerstrand														
Sewer	109,267	136,059	(26,792)	136	29,450	(56,106)	---	---	---	---	---	---	29,450	25,000
Water	55,862	52,146	3,716	809	---	4,525	---	---	---	---	---	---	---	---
Total	**165,129**	**188,205**	**(23,076)**	**945**	**29,450**	**(51,581)**	**---**	**---**	**---**	**---**	**---**	**---**	**29,450**	**25,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Nevis														
Liquor	800,590	736,566	64,024	16,493	---	80,517	---	---	---	35,000	500	---	---	---
Sewer	147,580	178,046	(30,466)	13,835	11,520	(28,151)	---	---	---	---	36,164	---	11,520	33,440
Water	53,010	60,706	(7,696)	598	---	(7,098)	---	---	---	---	---	---	---	---
Total	**1,001,180**	**975,318**	**25,862**	**30,926**	**11,520**	**45,268**	**---**	**---**	**---**	**35,000**	**36,664**	**---**	**11,520**	**33,440**
New Auburn														
Sewer	109,296	77,663	31,633	15,328	7,874	39,087	---	---	---	---	23,990	---	7,874	23,993
Storm Sewer	16,759	4,619	12,140	---	---	12,140	---	---	---	---	---	---	---	---
Water	112,078	106,740	5,338	5,990	2,865	8,463	---	---	---	---	---	---	2,865	42,000
Total	**238,133**	**189,022**	**49,111**	**21,318**	**10,739**	**59,690**	**---**	**---**	**---**	**---**	**23,990**	**---**	**10,739**	**65,993**
New Brighton														
Sewer Utility	3,770,252	3,213,495	556,757	101,091	59,640	598,208	---	---	51,344	---	241,812	---	---	---
Storm Water Management Utility	929,574	762,249	167,325	250,939	21,971	396,293	5,799	---	222,667	---	943,115	---	---	---
Street Light Utility	301,563	207,526	94,037	10,516	7,347	97,206	---	---	---	---	169,089	---	---	---
Water Utility	2,696,277	2,243,979	452,298	703,343	38,157	1,117,484	---	---	1,140	1,494	2,323,454	---	---	---
Total	**7,697,666**	**6,427,249**	**1,270,417**	**1,065,889**	**127,115**	**2,209,191**	**5,799**	**---**	**275,151**	**1,494**	**3,677,470**	**---**	**---**	**---**
New Germany														
Sewer [0]	164,257	13,597	150,660	58,740	81,599	127,801	---	---	---	(12,627)	32,414	---	81,599	85,547
Water [0]	166,772	43,827	122,945	67,916	113,583	77,278	---	---	---	(47,603)	---	---	113,583	118,904
Total	**331,029**	**57,424**	**273,605**	**126,656**	**195,182**	**205,079**	**---**	**---**	**---**	**(60,230)**	**32,414**	**---**	**195,182**	**204,451**
New Hope														
Golf Course	282,323	327,422	(45,099)	17,746	---	(27,353)	---	---	---	10,506	10,246	---	---	---
Ice Arena	852,765	953,352	(100,587)	67,387	58,182	(91,382)	---	---	---	(289,494)	19,390	---	58,182	---
Sewer	3,380,075	2,843,056	537,019	45,693	41,481	541,231	---	---	---	54,209	101,743	---	41,481	54,932
Storm Water	1,190,058	874,407	315,651	18,098	44,092	289,657	---	---	---	23,629	313,071	---	44,092	150,333
Street Light Utility	152,975	116,612	36,363	5,974	---	42,337	---	---	---	---	337,771	---	---	---
Water	4,387,321	3,720,072	667,249	351,073	92,522	925,800	---	---	---	56,526	375,814	---	92,522	310,061
Total	**10,245,517**	**8,834,921**	**1,410,596**	**505,971**	**236,277**	**1,680,290**	**---**	**---**	**---**	**(144,624)**	**1,158,035**	**---**	**236,277**	**515,326**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
New London														
Sewer	549,236	580,878	(31,642)	25,720	11,030	(16,952)	10,124	---	---	---	---	---	11,030	87,000
Water	341,274	303,499	37,775	294,576	6,791	325,560	8,498	---	---	---	1,253,913	1,253,913	6,791	49,000
Total	**890,510**	**884,377**	**6,133**	**320,296**	**17,821**	**308,608**	**18,622**	**---**	**---**	**---**	**1,253,913**	**1,253,913**	**17,821**	**136,000**
New Prague														
Ambulance	15,476	10,125	5,351	952	---	6,303	---	---	---	---	---	---	---	---
Economic Development Authority [29]	---	8,850	(8,850)	50,763	40,599	1,314	49,926	---	---	---	---	---	---	---
Electric	9,172,229	8,219,576	952,653	321,467	3,757	1,270,363	---	---	3,811	40,000	2,046,101	---	---	---
Golf	892,956	1,170,827	(277,871)	2,672	14,001	(289,200)	---	---	2,026	(121,270)	6,271	---	14,001	87,200
Sewer	3,286,592	2,634,508	652,084	39,996	984,032	(291,952)	---	---	595	---	397,050	250,739	979,004	756,240
Storm Water	368,430	359,805	8,625	1,790	33,520	(23,105)	---	---	122	---	523,500	328,711	26,929	72,062
Water	1,376,446	1,104,426	272,020	87,334	62,061	297,293	---	---	1,130	---	146,996	---	62,061	402,354
Total	**15,112,129**	**13,508,117**	**1,604,012**	**504,974**	**1,137,970**	**971,016**	**49,926**	**---**	**7,684**	**(81,270)**	**3,119,918**	**579,450**	**1,081,995**	**1,317,856**
New Richland														
Cedar Pointe Housing	64,086	50,996	13,090	6	33	13,063	---	---	---	---	---	---	33	---
Nursing Home [14]	4,611,546	4,826,615	(215,069)	16,359	1,910	(200,620)	---	---	---	---	93,481	---	---	---
Refuse Utility	78,292	79,770	(1,478)	---	---	(1,478)	---	---	---	---	---	---	---	---
Sewer Utility	261,320	362,396	(101,076)	1,888	15,819	(115,007)	---	---	---	(5,636)	---	---	15,819	111,000
Water Utility	271,297	201,028	70,269	8,684	13,747	65,206	---	---	---	(5,636)	---	---	13,747	134,500
Total	**5,286,541**	**5,520,805**	**(234,264)**	**26,937**	**31,509**	**(238,836)**	**---**	**---**	**---**	**(11,272)**	**93,481**	**---**	**29,599**	**245,500**
New Trier														
Water [0]	16,295	12,830	3,465	---	---	3,465	---	---	---	---	---	---	---	---
Total	**16,295**	**12,830**	**3,465**	**---**	**---**	**3,465**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
New Ulm														
District Energy [29]	914,526	901,357	13,169	65,528	---	78,697	---	---	125	---	68,684	---	---	---
Electric [29]	24,440,347	23,734,958	705,389	296,180	66,703	934,866	---	---	6,160	---	1,445,775	---	65,896	215,000
Market Rate Housing [13][29]	913,922	676,389	237,533	33,353	---	270,886	---	---	---	---	151,156	---	---	---
Natural Gas [29]	8,094,856	7,693,215	401,641	345,202	---	746,843	---	---	2,048	---	325,197	---	---	---

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Public and Indian Housing [13][29]	155,356	396,614	(241,258)	76,829	---	(164,429)	---	61,841	---	(15,725)	27,281	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	---	---	---	---	15,725	---	15,725	---	---	---	---
Rental Property [13][29]	7,065	5,201	1,864	1,800	17,934	(14,270)	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	888	354,223	(353,335)	342,483	1,108	(11,960)	---	341,145	89	---	---	---	---	---
Wastewater [29]	3,972,927	3,680,949	291,978	323,932	201,989	413,921	---	---	1,797	---	472,783	---	201,989	460,000
Water [29]	2,933,869	3,012,899	(79,030)	111,236	50,733	(18,527)	---	---	9,382	---	393,001	---	49,996	190,000
Total	**41,433,756**	**40,455,805**	**977,951**	**1,596,543**	**338,467**	**2,236,027**	**---**	**418,711**	**19,601**	**---**	**2,883,877**	**---**	**317,881**	**865,000**
New York Mills														
Gas	1,210,200	875,710	334,490	6,590	---	341,080	---	---	---	291,304	---	---	---	---
Liquor	644,026	621,118	22,908	4,607	---	27,515	---	---	---	24,000	---	---	---	---
Sewer	448,143	354,221	93,922	32,892	27,654	99,160	32,568	---	---	99,000	---	---	27,654	266,000
Water	275,486	233,011	42,475	235	19,181	23,529	---	---	---	134,000	---	---	19,181	137,600
Total	**2,577,855**	**2,084,060**	**493,795**	**44,324**	**46,835**	**491,284**	**32,568**	**---**	**---**	**548,304**	**---**	**---**	**46,835**	**403,600**
Newfolden														
Electric	331,481	291,295	40,186	1,232	---	41,418	---	---	---	---	---	---	---	---
Newfolden Café	130,797	177,074	(46,277)	10,200	---	(36,077)	---	---	---	(35,000)	12,700	---	---	---
Sewer	57,693	54,648	3,045	2,174	2,998	2,221	---	---	---	---	32,748	---	2,998	8,500
Water	93,950	70,514	23,436	2,556	6,738	19,254	---	---	---	---	---	---	6,738	35,500
Total	**613,921**	**593,531**	**20,390**	**16,162**	**9,736**	**26,816**	**---**	**---**	**---**	**(35,000)**	**45,448**	**---**	**9,736**	**44,000**
Newport														
Sewer	1,575,398	1,101,299	474,099	58,660	26,577	506,182	---	---	35,879	112,150	---	---	26,577	71,012
Storm Sewer	152,405	131,619	20,786	358	7,046	14,098	---	---	39	---	---	---	7,046	21,483
Street Light Utility	88,146	48,832	39,314	1,805	---	41,119	---	---	---	---	---	---	---	---
Water	798,522	379,376	419,146	14,057	33,179	400,024	---	---	161	112,150	---	---	33,179	82,505
Total	**2,614,471**	**1,661,126**	**953,345**	**74,880**	**66,802**	**961,423**	**---**	**---**	**36,079**	**224,300**	**---**	**---**	**66,802**	**175,000**
Nicollet														
Economic Development Authority [29]	106,792	108,493	(1,701)	7	---	(1,694)	---	---	---	---	---	---	---	---
Sewer Utility	201,179	158,412	42,767	9,257	13,986	38,038	---	---	---	---	180,526	212,274	7,311	30,000

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water Utility	264,539	249,054	15,485	32,057	41,454	6,088	25,000	---	---	---	145,502	134,622	36,821	175,000
Total	**572,510**	**515,959**	**56,551**	**41,321**	**55,440**	**42,432**	**25,000**	**---**	**---**	**---**	**326,028**	**346,896**	**44,132**	**205,000**
Nielsville														
Electric	59,853	56,714	3,139	---	---	3,139	---	---	---	---	---	---	---	---
Garbage	6,242	6,052	190	---	---	190	---	---	---	---	---	---	---	---
Sewer	17,302	44,388	(27,086)	3,000	5,058	(29,144)	3,000	---	---	---	---	---	5,058	2,000
Water	18,694	36,012	(17,318)	3,000	956	(15,274)	3,000	---	---	---	---	---	956	4,500
Total	**102,091**	**143,166**	**(41,075)**	**6,000**	**6,014**	**(41,089)**	**6,000**	**---**	**---**	**---**	**---**	**---**	**6,014**	**6,500**
Nisswa														
Liquor	4,189,477	3,855,917	333,560	3,348	---	336,908	---	---	---	235,000	7,655	---	---	---
Sewer	546,640	496,095	50,545	308,592	16,700	342,437	---	---	---	---	161,834	---	16,700	80,000
Total	**4,736,117**	**4,352,012**	**384,105**	**311,940**	**16,700**	**679,345**	**---**	**---**	**---**	**235,000**	**169,489**	**---**	**16,700**	**80,000**
Norcross**														
Water and Refuse	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
North Branch														
Electric [29]	4,367,665	3,818,667	548,998	82,246	169,060	462,184	---	---	---	---	90,503	---	169,060	370,000
Liquor	3,461,972	3,460,300	1,672	344	1,217	799	---	---	---	799	---	---	1,217	70,000
Sewer	1,974,638	1,214,780	759,858	420,789	227,290	953,357	---	---	---	205,164	1,949,678	---	227,290	630,000
Storm Sewer Utility	337,037	526,138	(189,101)	5,155	640	(184,586)	---	---	---	32,750	21,051	---	640	15,000
Water [29]	2,173,889	1,446,563	727,326	38,945	202,977	563,294	---	---	---	---	197,512	---	202,977	695,000
Total	**12,315,201**	**10,466,448**	**1,848,753**	**547,479**	**601,184**	**1,795,048**	**---**	**---**	**---**	**238,713**	**2,258,744**	**---**	**601,184**	**1,780,000**
North Mankato														
Recycling	522,027	492,850	29,177	1,726	15,389	15,514	---	---	---	(30,000)	---	---	14,535	90,000
Sewer	2,382,796	2,097,095	285,701	42,376	58,174	269,903	---	---	---	295,000	760,342	458,985	47,955	277,272
Solid Waste	751,552	708,177	43,375	2,356	7,100	38,631	---	---	---	45,000	---	---	7,100	40,000
Storm Water	398,787	281,149	117,638	12,191	30,527	99,302	---	---	---	53,250	492,660	822,284	12,152	40,500

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	1,992,953	1,705,053	287,900	41,179	78,405	250,674	---	---	---	225,000	461,848	---	78,405	391,250
Total	**6,048,115**	**5,284,324**	**763,791**	**99,828**	**189,595**	**674,024**	**---**	**---**	**---**	**588,250**	**1,714,850**	**1,281,269**	**160,147**	**839,022**
North Oaks														
Utilities [3]	297,138	388,710	(91,572)	11,855	---	(79,717)	---	---	---	---	35,891	---	---	---
Total	**297,138**	**388,710**	**(91,572)**	**11,855**	**---**	**(79,717)**	**---**	**---**	**---**	**---**	**35,891**	**---**	**---**	**---**
North Saint Paul														
Electric	9,282,934	8,043,274	1,239,660	244,957	55,443	1,429,174	---	---	20,016	372,932	57,568	---	55,443	130,000
Fiber Optics	218,655	138,423	80,232	(14,936)	---	65,296	---	---	---	---	---	---	---	---
Solid Waste	1,106,983	1,486,953	(379,970)	168,874	5,213	(216,309)	---	---	34,093	60,000	---	---	5,213	50,400
Surface Water	881,196	455,670	425,526	100,443	52,736	473,233	---	---	245	80,000	500,487	---	52,736	136,761
Wastewater	2,325,937	1,741,597	584,340	298,267	133,547	749,060	---	---	186,960	145,000	859,208	---	133,547	505,809
Water	1,852,700	1,033,149	819,551	143,492	111,135	851,908	---	---	311	205,000	1,031,625	---	111,135	238,477
Total	**15,668,405**	**12,899,066**	**2,769,339**	**941,097**	**358,074**	**3,352,362**	**---**	**---**	**241,625**	**862,932**	**2,448,888**	**---**	**358,074**	**1,061,447**
Northfield														
Garbage	942,302	841,579	100,723	254,251	---	354,974	---	---	171,425	---	---	---	---	---
Liquor	2,911,168	2,804,293	106,875	36,721	---	143,596	---	---	---	50,000	---	---	---	---
Municipal Hospital [29]	108,881,010	109,929,731	(1,048,721)	5,494,651	990,464	3,455,466	---	---	---	---	5,091,552	---	782,175	1,964,810
Storm Water Drainage	962,967	737,906	225,061	21,506	5,783	240,784	---	---	---	682	---	---	5,783	99,489
Wastewater	4,640,930	4,080,521	560,409	125,813	116,973	569,249	---	---	---	50,285	4,056,537	---	116,973	1,531,883
Water	1,990,877	1,646,525	344,352	217,956	1,391	560,917	---	---	---	52,225	240,406	---	1,391	72,432
Total	**120,329,254**	**120,040,555**	**288,699**	**6,150,898**	**1,114,611**	**5,324,986**	**---**	**---**	**171,425**	**153,192**	**9,388,495**	**---**	**906,322**	**3,668,614**
Northome														
Liquor	340,384	337,667	2,717	75	---	2,792	---	---	---	20,000	---	---	---	---
Sewer	58,950	29,647	29,303	---	---	29,303	---	---	---	---	---	---	---	---
Water	88,609	55,274	33,335	---	1,166	32,169	---	---	---	---	---	---	1,166	14,000
Total	**487,943**	**422,588**	**65,355**	**75**	**1,166**	**64,264**	**---**	**---**	**---**	**20,000**	**---**	**---**	**1,166**	**14,000**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Northrop														
Sewer	54,065	130,725	(76,660)	182,988	23,333	82,995	---	181,750	---	---	169,495	---	23,333	18,000
Water	57,155	39,868	17,287	30	2,548	14,769	---	---	---	---	122,622	127,056	2,548	16,000
Total	**111,220**	**170,593**	**(59,373)**	**183,018**	**25,881**	**97,764**	**---**	**181,750**	**---**	**---**	**292,117**	**127,056**	**25,881**	**34,000**
Norwood Young America														
Harbor at Peace	1,589,478	1,396,357	193,121	1,160	181,919	12,362	---	---	---	20,000	52,567	---	175,831	160,000
Sewer	784,762	518,474	266,288	76,392	26,028	316,652	---	---	---	152,948	215,500	---	26,028	232,500
Water	823,292	511,895	311,397	68,982	96,886	283,493	22,260	---	---	60,003	192,782	---	96,886	399,500
Total	**3,197,532**	**2,426,726**	**770,806**	**146,534**	**304,833**	**612,507**	**22,260**	**---**	**---**	**232,951**	**460,849**	**---**	**298,745**	**792,000**
Oak Grove														
Sewer - Lake George	98,569	117,791	(19,222)	28,545	4,563	4,760	---	---	---	---	238	---	4,563	23,000
Sewer - The Ponds	117,667	158,374	(40,707)	24,222	---	(16,485)	---	---	---	---	109,801	---	---	---
Street Light Utility	11,100	6,123	4,977	2,029	---	7,006	---	---	---	---	---	---	---	---
Water - Lake George	32,198	48,368	(16,170)	262	---	(15,908)	---	---	---	---	---	---	---	---
Water - The Ponds	127,491	139,994	(12,503)	22,997	---	10,494	---	---	---	---	---	---	---	---
Total	**387,025**	**470,650**	**(83,625)**	**78,055**	**4,563**	**(10,133)**	**---**	**---**	**---**	**---**	**110,039**	**---**	**4,563**	**23,000**
Oak Park Heights														
Sewer	988,931	849,298	139,633	35,066	---	174,699	---	---	---	230,861	45,243	---	---	---
Storm Sewer	84,311	71,414	12,897	5,160	---	18,057	---	---	---	3,167	---	---	---	---
Water	827,292	591,958	235,334	31,964	---	267,298	---	---	---	431,456	3,725	---	---	---
Total	**1,900,534**	**1,512,670**	**387,864**	**72,190**	**---**	**460,054**	**---**	**---**	**---**	**665,484**	**48,968**	**---**	**---**	**---**
Oakdale														
Ambulance	946,040	1,748,935	(802,895)	428,986	---	(373,909)	298,836	---	87,227	---	---	---	---	---
Sewer	4,015,582	4,108,462	(92,880)	126,947	---	34,067	---	---	---	400,000	---	---	---	---
Street Light Utility	545,980	560,613	(14,633)	25,589	---	10,956	---	---	---	---	13,893	---	---	---
Water	2,332,706	2,719,729	(387,023)	222,380	---	(164,643)	---	---	---	400,000	1,136	---	---	---
Total	**7,840,308**	**9,137,739**	**(1,297,431)**	**803,902**	**---**	**(493,529)**	**298,836**	**---**	**87,227**	**800,000**	**15,029**	**---**	**---**	**---**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Odessa														
Sewer	19,571	63,474	(43,903)	8,210	7,463	(43,156)	7,757	---	---	---	---	---	7,575	3,000
Water	36,789	46,616	(9,827)	7,757	4,905	(6,975)	7,757	---	---	---	4,897	---	5,490	13,000
Total	**56,360**	**110,090**	**(53,730)**	**15,967**	**12,368**	**(50,131)**	**15,514**	**---**	**---**	**---**	**4,897**	**---**	**13,065**	**16,000**
Ogema														
Liquor [0]	380,641	312,730	67,911	6,107	---	74,018	---	---	---	5,000	---	---	---	---
Sewage Collection and Disposal	12,545	16,978	(4,433)	---	---	(4,433)	---	---	---	(5,000)	---	---	---	---
Water	29,065	20,189	8,876	---	15,109	(6,233)	---	---	---	---	---	---	15,085	19,800
Total	**422,251**	**349,897**	**72,354**	**6,107**	**15,109**	**63,352**	**---**	**---**	**---**	**---**	**---**	**---**	**15,085**	**19,800**
Ogilvie														
Liquor	632,309	648,234	(15,925)	829	---	(15,096)	---	---	---	---	6,234	---	---	---
Sewer	98,286	127,729	(29,443)	3,277	3,900	(30,066)	---	---	---	---	---	---	3,900	4,000
Water	82,414	103,076	(20,662)	8,394	23,365	(35,633)	---	---	---	---	---	---	23,365	16,000
Total	**813,009**	**879,039**	**(66,030)**	**12,500**	**27,265**	**(80,795)**	**---**	**---**	**---**	**---**	**6,234**	**---**	**27,265**	**20,000**
Okabena														
Liquor	260,135	264,202	(4,067)	---	---	(4,067)	---	---	---	---	---	---	---	---
Sewer	27,535	25,935	1,600	25,676	---	27,276	25,676	---	---	---	---	---	---	---
Water	65,770	94,057	(28,287)	39,236	7,523	3,426	39,236	---	---	---	---	---	7,523	7,000
Total	**353,440**	**384,194**	**(30,754)**	**64,912**	**7,523**	**26,635**	**64,912**	**---**	**---**	**---**	**---**	**---**	**7,523**	**7,000**
Oklee														
Sewer	54,367	67,982	(13,615)	---	900	(14,515)	---	---	---	---	---	---	900	29,000
Water	107,619	124,602	(16,983)	3,075	5,850	(19,758)	---	---	---	---	---	---	5,850	60,000
Total	**161,986**	**192,584**	**(30,598)**	**3,075**	**6,750**	**(34,273)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,750**	**89,000**
Olivia														
Bayberry Court [29]	130,960	82,887	48,073	3,937	21,540	30,470	---	---	---	8,000	16,763	---	21,540	40,000
Electric Utility	2,982,177	2,439,607	542,570	133,908	6,913	669,565	---	---	---	881,605	---	---	---	---
Fairview Place [29]	222,373	422,254	(199,881)	60,434	796	(140,243)	---	---	---	(473,951)	7,366	---	796	465,000

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Liquor	961,570	942,470	19,100	7,907	---	27,007	---	---	---	---	39,596	---	---	---
Storm Sewer Utility	254,038	227,354	26,684	34,126	89,215	(28,405)	---	---	---	---	---	---	89,215	56,000
Utility Reserve	108,484	1,420	107,064	7,239	---	114,303	---	---	---	---	---	---	---	---
Wastewater Utility	538,713	673,062	(134,349)	13,866	41,306	(161,789)	---	---	---	76,600	55,735	---	41,306	197,262
Water Utility	564,789	576,608	(11,819)	19,266	36,557	(29,110)	---	---	---	(13,565)	55,736	---	36,557	151,816
Total	**5,763,104**	**5,365,662**	**397,442**	**280,683**	**196,327**	**481,798**	**---**	**---**	**---**	**478,689**	**175,196**	**---**	**189,414**	**910,078**
Onamia														
Water and Sewer [0][3]	273,905	403,521	(129,616)	11,506	9,952	(128,062)	---	---	---	---	250	---	9,952	46,261
Total	**273,905**	**403,521**	**(129,616)**	**11,506**	**9,952**	**(128,062)**	**---**	**---**	**---**	**---**	**250**	**---**	**9,952**	**46,261**
Ormsby														
Sewer Fund	48,453	80,208	(31,755)	---	11,250	(43,005)	---	---	---	---	1,481	---	11,250	11,000
Water Fund	37,325	39,666	(2,341)	---	9,942	(12,283)	---	---	---	---	---	---	9,942	11,600
Total	**85,778**	**119,874**	**(34,096)**	**---**	**21,192**	**(55,288)**	**---**	**---**	**---**	**---**	**1,481**	**---**	**21,192**	**22,600**
Orono**														
Cable	80,192	92,698	(12,506)	45	---	(12,461)	---	---	---	---	62,160	---	---	---
Recycling	126,845	174,128	(47,283)	25,226	---	(22,057)	---	---	---	---	---	---	---	---
Sewer	1,596,319	1,550,686	45,633	3,727	---	49,360	---	---	---	110,000	548,361	---	---	---
Storm Water	361,025	439,840	(78,815)	174	---	(78,641)	---	---	---	---	189,113	---	---	---
Water	854,551	976,419	(121,868)	16,574	19,879	(125,173)	---	---	---	50,661	394,614	---	22,031	80,000
Total	**3,018,932**	**3,233,771**	**(214,839)**	**45,746**	**19,879**	**(188,972)**	**---**	**---**	**---**	**160,661**	**1,194,248**	**---**	**22,031**	**80,000**
Oronoco														
Water Utility	231,171	229,061	2,110	4,612	6,927	(205)	---	---	---	---	23,590	---	6,927	62,000
Total	**231,171**	**229,061**	**2,110**	**4,612**	**6,927**	**(205)**	**---**	**---**	**---**	**---**	**23,590**	**---**	**6,927**	**62,000**
Orr														
Aiport	31,248	145,602	(114,354)	23,515	---	(90,839)	---	---	23,515	(76,500)	44,921	---	---	---
Liquor	626,997	572,493	54,504	5,314	---	59,818	---	---	---	52,800	7,771	---	---	---
Sewer	97,079	134,223	(37,144)	1,328	8,840	(44,656)	---	---	---	46,000	4,291	---	---	4,000
Water	60,501	90,572	(30,071)	1,328	---	(28,743)	---	---	---	(18,300)	11,432	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**815,825**	**942,890**	**(127,065)**	**31,485**	**8,840**	**(104,420)**	**---**	**---**	**23,515**	**4,000**	**68,415**	**---**	**---**	**4,000**
Ortonville														
Golf	220,902	303,159	(82,257)	187	4,603	(86,673)	---	---	187	(20,000)	11,221	---	4,494	25,930
Light	2,702,400	2,245,940	456,460	152,522	5,872	603,110	---	---	510	327,555	83,526	---	---	---
Ortonville Area Health Services [14]	31,787,531	29,350,761	2,436,770	368,579	738,808	2,066,541	---	---	62,302	---	767,074	---	738,808	1,629,521
Sewer	530,439	346,265	184,174	73,905	9,405	248,674	---	---	70	61,976	347,540	302,261	6,098	24,000
Storm Water	43,803	12,935	30,868	---	862	30,006	---	---	---	---	362,971	345,987	862	---
Water	826,180	1,089,634	(263,454)	48,173	24,989	(240,270)	---	---	204	103,340	526,885	461,318	21,153	110,000
Total	**36,111,255**	**33,348,694**	**2,762,561**	**643,366**	**784,539**	**2,621,388**	**---**	**---**	**63,273**	**472,871**	**2,099,217**	**1,109,566**	**771,415**	**1,789,451**
Osakis														
Garbage and Recycling [0]	126,231	122,125	4,106	8	---	4,114	---	---	---	---	---	---	---	---
Liquor [0]	784,905	766,834	18,071	22,995	---	41,066	---	---	---	---	4,443	---	---	---
Sewer [0]	267,532	242,506	25,026	50,666	18,319	57,373	---	---	---	10,000	33,208	---	18,319	42,151
Water [0]	463,345	290,359	172,986	39,259	61,145	151,100	---	---	---	44,308	32,935	---	61,145	111,135
Total	**1,642,013**	**1,421,824**	**220,189**	**112,928**	**79,464**	**253,653**	**---**	**---**	**---**	**54,308**	**70,586**	**---**	**79,464**	**153,286**
Oslo														
Garbage	44,934	41,713	3,221	---	---	3,221	---	---	---	---	---	---	---	---
Sewer	60,836	59,887	949	24,665	8,812	16,802	12,163	---	12,502	---	---	263,400	8,812	274,400
Water	158,296	125,091	33,205	274,334	40,700	266,839	10,683	257,998	5,653	---	700,404	1,053,600	40,700	1,062,600
Total	**264,066**	**226,691**	**37,375**	**298,999**	**49,512**	**286,862**	**22,846**	**257,998**	**18,155**	**---**	**700,404**	**1,317,000**	**49,512**	**1,337,000**
Osseo														
Sewer	519,028	394,685	124,343	42,317	---	166,660	---	---	---	70,473	7,090	---	---	---
Storm Water	189,480	71,139	118,341	18,670	4,782	132,229	---	---	---	49,574	54,960	---	4,782	10,000
Water	433,267	383,065	50,202	116,130	---	166,332	---	---	---	71,229	186,415	---	---	---
Total	**1,141,775**	**848,889**	**292,886**	**177,117**	**4,782**	**465,221**	**---**	**---**	**---**	**191,276**	**248,465**	**---**	**4,782**	**10,000**
Ostrander														
Sewer	75,669	27,818	47,851	11,539	11,560	47,830	---	---	134,017	138,809	---	---	11,560	7,000
Water	73,671	31,469	42,202	93	---	42,295	---	---	13,309	18,101	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**149,340**	**59,287**	**90,053**	**11,632**	**11,560**	**90,125**	**---**	**---**	**147,326**	**156,910**	**---**	**---**	**11,560**	**7,000**
Otsego														
Sewer	2,246,688	2,097,663	149,025	419,903	502,773	66,155	---	---	---	161,700	1,205,108	---	502,773	2,900,420
Storm Water	109,372	123,163	(13,791)	41,264	---	27,473	30,000	---	---	---	---	---	---	---
Water	1,626,076	1,447,050	179,026	433,646	282,888	329,784	---	---	20,000	51,169	144,145	---	282,888	1,631,486
Total	**3,982,136**	**3,667,876**	**314,260**	**894,813**	**785,661**	**423,412**	**30,000**	**---**	**20,000**	**212,869**	**1,349,253**	**---**	**785,661**	**4,531,906**
Ottertail														
Water	271,426	225,647	45,779	5,042	27,401	23,420	---	---	---	---	---	---	27,401	111,000
Total	**271,426**	**225,647**	**45,779**	**5,042**	**27,401**	**23,420**	**---**	**---**	**---**	**---**	**---**	**---**	**27,401**	**111,000**
Owatonna														
Electric	41,517,739	38,886,514	2,631,225	431,164	---	3,062,389	---	---	11,172	---	5,982,056	---	---	---
Gas	13,946,020	12,898,582	1,047,438	729,999	---	1,777,437	---	---	8,192	---	542,230	---	---	---
Housing Programs [29]	64,548	705,928	(641,380)	646,795	---	5,415	---	645,237	---	---	---	---	---	---
Sewer	3,755,393	2,808,972	946,421	452,533	52,797	1,346,157	---	---	---	515,625	192,781	---	52,797	535,000
Storm Water	1,212,090	724,213	487,877	378,321	56,309	809,889	312,938	---	---	75,875	27,669	---	56,309	385,000
Water	4,142,576	3,244,405	898,171	140,348	---	1,038,519	---	---	5,462	---	1,686,002	---	---	---
Total	**64,638,366**	**59,268,614**	**5,369,752**	**2,779,160**	**109,106**	**8,039,806**	**312,938**	**645,237**	**24,826**	**591,500**	**8,430,738**	**---**	**109,106**	**920,000**
Palisade														
Liquor	322,245	366,478	(44,233)	34,857	---	(9,376)	---	---	---	---	---	---	---	---
Water and Sewer [0][3]	58,097	82,447	(24,350)	---	---	(24,350)	---	---	---	---	---	---	---	---
Total	**380,342**	**448,925**	**(68,583)**	**34,857**	**---**	**(33,726)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Park Rapids*														
Liquor	3,030,358	2,800,544	229,814	1,433	---	231,247	---	---	---	---	4,870	---	---	---
Sewer	432,570	735,282	(302,712)	52,863	---	(249,849)	---	---	---	---	49,541	---	---	---
Storm Water	122,091	44,875	77,216	331	---	77,547	---	---	---	55,499	---	---	---	---
Water	657,114	809,847	(152,733)	40,725	18,553	(130,561)	---	---	---	---	167,131	---	18,553	85,000
Total	**4,242,133**	**4,390,548**	**(148,415)**	**95,352**	**18,553**	**(71,616)**	**---**	**---**	**---**	**55,499**	**221,542**	**---**	**18,553**	**85,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Parkers Prairie														
Event Center	55,944	172,271	(116,327)	---	---	(116,327)	---	---	---	---	---	---	---	---
Sewer	201,263	184,963	16,300	---	408,944	(392,644)	---	---	29,225	3,500	558,193	648,476	21,352	36,000
Water	186,736	153,385	33,351	---	645,417	(612,066)	---	---	55,364	---	917,348	1,013,789	62,133	70,000
Total	**443,943**	**510,619**	**(66,676)**	**---**	**1,054,361**	**(1,121,037)**	**---**	**---**	**84,589**	**3,500**	**1,475,541**	**1,662,265**	**83,485**	**106,000**
Paynesville														
Liquor	1,523,697	1,494,993	28,704	19,703	---	48,407	---	---	---	37,500	---	---	---	---
Sewer	999,283	953,896	45,387	892,901	148,768	789,520	---	---	740,307	51,840	1,644,635	2,400,000	134,226	159,000
Water	633,329	625,706	7,623	95,631	27,365	75,889	---	---	---	37,340	---	---	27,365	174,000
Total	**3,156,309**	**3,074,595**	**81,714**	**1,008,235**	**176,133**	**913,816**	**---**	**---**	**740,307**	**126,680**	**1,644,635**	**2,400,000**	**161,591**	**333,000**
Pease														
Sewage Collection and Disposal [0]	47,088	51,828	(4,740)	---	---	(4,740)	---	---	---	33,450	129	---	---	---
Water [0]	32,663	1,426,702	(1,394,039)	724,945	6,001	(675,095)	---	724,729	---	---	1,392,558	100,000	---	---
Total	**79,751**	**1,478,530**	**(1,398,779)**	**724,945**	**6,001**	**(679,835)**	**---**	**724,729**	**---**	**33,450**	**1,392,687**	**100,000**	**---**	**---**
Pelican Rapids														
Liquor	1,412,092	1,206,154	205,938	2,043	14,649	193,332	---	---	---	32,829	---	---	14,649	32,870
Sewer	1,504,431	1,205,596	298,835	84,844	126,776	256,903	---	---	---	23,764	4,106	---	126,365	661,415
Water	548,104	455,711	92,393	17,888	26,909	83,372	---	---	---	20,211	8,132	---	25,622	120,879
Total	**3,464,627**	**2,867,461**	**597,166**	**104,775**	**168,334**	**533,607**	**---**	**---**	**---**	**76,804**	**12,238**	**---**	**166,636**	**815,164**
Pemberton														
Garbage	21,318	15,656	5,662	---	---	5,662	---	---	---	---	---	---	---	---
Sewer	58,678	63,940	(5,262)	424	---	(4,838)	---	---	---	---	---	---	---	---
Water	41,858	62,965	(21,107)	---	1,472	(22,579)	---	---	---	---	---	9,363	1,472	3,549
Total	**121,854**	**142,561**	**(20,707)**	**424**	**1,472**	**(21,755)**	**---**	**---**	**---**	**---**	**---**	**9,363**	**1,472**	**3,549**
Pennock														
Sewer	69,281	87,498	(18,217)	1,404	33,100	(49,913)	---	---	---	(59,585)	---	---	33,100	35,000
Water	61,183	48,376	12,807	14,999	24,858	2,948	14,999	---	---	---	---	---	24,363	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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**130,464**	**135,874**	**(5,410)**	**16,403**	**57,958**	**(46,965)**	**14,999**	**---**	**---**	**(59,585)**	**---**	**---**	**57,463**	**50,000**
Pequot Lakes														
Sewer	311,182	164,588	146,594	40,833	---	187,427	---	---	66	---	23,141	---	---	476
Water	294,672	180,538	114,134	38,337	22,577	129,894	---	---	5,216	---	68,554	---	23,040	60,515
Total	**605,854**	**345,126**	**260,728**	**79,170**	**22,577**	**317,321**	**---**	**---**	**5,282**	**---**	**91,695**	**---**	**23,040**	**60,991**
Perham														
Gas	6,799,555	5,811,834	987,721	47,574	120,489	914,806	---	---	741	203,389	225,958	2,138,000	115,489	2,775,000
Liquor	3,501,832	3,046,833	454,999	29,442	1,270	483,171	---	---	309	199,250	10,560	---	---	---
Perham Area Community Center [29]	915,798	1,194,886	(279,088)	84,304	---	(194,784)	---	---	---	---	---	---	---	---
Perham Golf Course [29]	1,059,793	1,216,562	(156,769)	18,020	14,482	(153,231)	---	---	---	---	---	157,404	14,482	173,908
Recycling	108,852	92,248	16,604	2,017	---	18,621	---	---	31	---	---	---	---	---
Sewer and Wastewater	1,723,982	1,122,748	601,234	42,689	36,971	606,952	---	---	432	145,887	37,976	---	36,971	239,000
Water	895,885	534,096	361,789	44,702	37,979	368,512	---	---	370	173,205	2,850	---	37,979	165,000
Total	**15,005,697**	**13,019,207**	**1,986,490**	**268,748**	**211,191**	**2,044,047**	**---**	**---**	**1,883**	**721,731**	**277,344**	**2,295,404**	**204,921**	**3,352,908**
Perley														
Refuse or Garbage Collection [0]	16,040	13,539	2,501	---	---	2,501	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	32,349	12,312	20,037	---	---	20,037	---	---	---	---	---	---	---	---
Water [0]	13,721	20,079	(6,358)	---	---	(6,358)	---	---	---	---	---	---	---	---
Total	**62,110**	**45,930**	**16,180**	**---**	**---**	**16,180**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Peterson														
Campground [0]	9,644	7,976	1,668	---	---	1,668	---	---	---	---	---	---	---	---
Electric [0]	179,222	156,356	22,866	601	---	23,467	---	---	---	66,049	---	---	---	---
Refuse or Garbage Collection [0]	19,863	17,660	2,203	---	---	2,203	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	69,217	39,566	29,651	1,307	12,413	18,545	---	---	---	---	---	---	12,413	6,000
Water [0]	51,048	18,036	33,012	464	---	33,476	---	---	---	19,814	38,738	---	---	---
Total	**328,994**	**239,594**	**89,400**	**2,372**	**12,413**	**79,359**	**---**	**---**	**---**	**85,863**	**38,738**	**---**	**12,413**	**6,000**
Pierz														
Electric [0]	1,169,029	1,037,308	131,721	12,413	700	143,434	---	---	---	15,000	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Golf Course [0]	308,519	311,268	(2,749)	20,591	---	17,842	20,095	---	---	---	27,896	---	---	---
Solid Waste [0]	80,242	65,953	14,289	5,590	---	19,879	---	---	---	---	---	---	---	---
Storm Water [0]	45,375	255	45,120	---	3,300	41,820	---	---	---	---	---	---	3,300	36,000
Total	**1,603,165**	**1,414,784**	**188,381**	**38,594**	**4,000**	**222,975**	**20,095**	**---**	**---**	**15,000**	**27,896**	**---**	**3,300**	**36,000**
Pillager														
Sewer	164,945	157,305	7,640	41,888	13,694	35,834	37,508	---	73	50,000	---	---	11,943	67,750
Water	132,583	176,245	(43,662)	5,399	7,539	(45,802)	---	---	66	(78,500)	---	---	5,064	32,250
Total	**297,528**	**333,550**	**(36,022)**	**47,287**	**21,233**	**(9,968)**	**37,508**	**---**	**139**	**(28,500)**	**---**	**---**	**17,007**	**100,000**
Pine City														
Housing and Redevelopment Authority [12] [29]	142,383	226,165	(83,782)	42,250	---	(41,532)	---	25,291	---	---	210,673	---	---	---
Liquor	2,021,200	1,800,765	220,435	4,977	---	225,412	---	---	---	160,000	18,146	---	---	---
Sewer	785,149	418,604	366,545	29,592	68,262	327,875	---	155,924	---	566,178	715,524	744,700	68,262	324,497
Water	1,238,516	557,786	680,730	31,498	235,587	476,641	---	57,708	---	685,416	281,089	4,425,300	235,587	4,863,340
Total	**4,187,248**	**3,003,320**	**1,183,928**	**108,317**	**303,849**	**988,396**	**---**	**238,923**	**---**	**1,411,594**	**1,225,432**	**5,170,000**	**303,849**	**5,187,837**
Pine Island														
Cemetery	23,805	34,468	(10,663)	16,429	---	5,766	---	---	---	(4,000)	---	---	---	---
Deputy Registrar	90,543	62,746	27,797	30,775	---	58,572	---	---	---	---	---	---	---	---
Evergreen Place	266,655	223,882	42,773	13,012	8,036	47,749	---	---	---	3,958	---	---	8,036	72,000
Sewer	770,246	787,390	(17,144)	26,650	---	9,506	---	---	---	64,960	39,626	---	---	---
Water	540,116	377,566	162,550	58,936	8,576	212,910	---	---	---	167,854	24,538	---	8,576	55,413
Total	**1,691,365**	**1,486,052**	**205,313**	**145,802**	**16,612**	**334,503**	**---**	**---**	**---**	**232,772**	**64,164**	**---**	**16,612**	**127,413**
Pine River														
Water	158,612	128,351	30,261	7,097	6,326	31,032	225	---	---	---	---	---	6,326	39,000
Total	**158,612**	**128,351**	**30,261**	**7,097**	**6,326**	**31,032**	**225**	**---**	**---**	**---**	**---**	**---**	**6,326**	**39,000**
Pipestone														
Garbage	412,324	379,700	32,624	2,492	---	35,116	---	---	---	---	203,221	---	---	---
Liquor	1,638,152	1,432,404	205,748	13,323	---	219,071	---	---	---	122,039	45,947	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Prairie Winds	116,540	93,211	23,329	185	31,460	(7,946)	---	---	---	---	---	---	31,460	20,922
Sewer	1,144,553	894,756	249,797	2,212	96,797	155,212	---	---	---	(45,065)	617,165	575,000	96,797	538,300
Water	1,460,785	895,629	565,156	1,650,662	108,058	2,107,760	---	1,646,345	---	550	4,454,093	2,851,888	108,058	480,200
Total	**4,772,354**	**3,695,700**	**1,076,654**	**1,668,874**	**236,315**	**2,509,213**	**---**	**1,646,345**	**---**	**77,524**	**5,320,426**	**3,426,888**	**236,315**	**1,039,422**
Plainview														
Liquor	1,095,565	1,130,972	(35,407)	35,346	---	(61)	---	---	---	(972)	19,663	---	---	---
Sewer	1,272,561	953,631	318,930	41,506	2,218	358,218	---	---	---	30	4,613	---	2,218	40,000
Water	554,240	288,355	265,885	175,037	8,883	432,039	---	---	---	29	158,135	---	8,883	76,000
Total	**2,922,366**	**2,372,958**	**549,408**	**251,889**	**11,101**	**790,196**	**---**	**---**	**---**	**(913)**	**182,411**	**---**	**11,101**	**116,000**
Plato														
Sewer	158,575	291,868	(133,293)	38,202	2,867	(97,958)	37,254	---	---	---	---	---	2,867	55,000
Water	46,041	75,526	(29,485)	22,072	---	(7,413)	21,505	---	---	---	5,910	---	---	---
Total	**204,616**	**367,394**	**(162,778)**	**60,274**	**2,867**	**(105,371)**	**58,759**	**---**	**---**	**---**	**5,910**	**---**	**2,867**	**55,000**
Plummer														
Sanitation	20,249	18,814	1,435	---	---	1,435	---	---	---	---	---	---	---	---
Wastewater	37,182	32,091	5,091	26	---	5,117	---	---	26	---	---	---	---	---
Water	45,590	66,759	(21,169)	26	1,971	(23,114)	---	---	---	---	---	---	1,971	8,000
Total	**103,021**	**117,664**	**(14,643)**	**52**	**1,971**	**(16,562)**	**---**	**---**	**26**	**---**	**---**	**---**	**1,971**	**8,000**
Plymouth														
Field House	399,870	387,213	12,657	53,252	1,308	64,601	---	---	---	92,236	11,995	---	---	---
Ice Center	1,762,922	2,066,381	(303,459)	100,213	13,231	(216,477)	---	---	---	172,171	174,841	---	13,231	---
Plymouth Towne Square [29]	760,176	760,821	(645)	37,115	55,036	(18,566)	---	---	---	(185,000)	68,322	---	48,850	295,000
Solid Waste Management	849,843	1,221,862	(372,019)	214,169	5,273	(163,123)	---	---	---	---	---	---	---	---
Vicksburg Crossing [29]	1,273,164	873,364	399,800	32,911	226,210	206,501	---	---	---	(55,000)	63,230	---	228,595	435,000
Water and Sewer Utility [3]	17,718,345	17,768,446	(50,101)	1,762,260	141,909	1,570,250	---	---	550,177	4,135,920	2,761,666	---	12,563	1,005,000
Water Resources	3,778,873	2,553,333	1,225,540	438,313	---	1,663,853	---	---	---	(195,411)	2,020,590	---	---	---
Total	**26,543,193**	**25,631,420**	**911,773**	**2,638,233**	**442,967**	**3,107,039**	**---**	**---**	**550,177**	**3,964,916**	**5,100,644**	**---**	**303,239**	**1,735,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Porter														
Water and Sewer	59,724	49,250	10,474	217	753	9,938	---	---	---	---	---	---	---	---
Total	**59,724**	**49,250**	**10,474**	**217**	**753**	**9,938**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Preston														
Electric	2,188,942	1,940,662	248,280	98,621	183,747	163,154	---	---	---	---	297,998	---	6	---
Preston Emergency Services	213,811	210,386	3,425	16,958	---	20,383	---	---	---	---	1,242	---	---	---
Sewer	402,655	326,712	75,943	65,540	20,036	121,447	---	---	---	---	25,902	---	18,705	65,545
Storm Sewer	59,779	37,301	22,478	22,877	5,458	39,897	22,655	---	---	---	---	---	5,458	42,570
Water	479,716	335,178	144,538	23,791	128,381	39,948	---	---	---	---	3,477	---	17,301	82,456
Total	**3,344,903**	**2,850,239**	**494,664**	**227,787**	**337,622**	**384,829**	**22,655**	**---**	**---**	**---**	**328,619**	**---**	**41,470**	**190,571**
Princeton														
Airport	89,295	287,626	(198,331)	55,033	---	(143,298)	---	27,516	24,779	(14,200)	71,725	---	---	---
Electric [29]	7,498,640	6,989,126	509,514	88,815	134,778	463,551	---	---	---	---	287,592	---	105,269	495,000
Liquor	4,365,392	3,935,096	430,296	77,577	---	507,873	---	---	---	162,270	8,159	---	---	---
Sanitary Sewer	1,400,945	1,318,504	82,441	31,983	284,875	(170,451)	---	---	385	---	121,294	---	279,574	395,344
Water [29]	1,304,532	929,433	375,099	25,354	124,375	276,078	---	---	---	---	272,377	---	105,023	401,000
Total	**14,658,804**	**13,459,785**	**1,199,019**	**278,762**	**544,028**	**933,753**	**---**	**27,516**	**25,164**	**148,070**	**761,147**	**---**	**489,866**	**1,291,344**
Prinsburg														
Senior Housing	30,000	25,336	4,664	---	3,810	854	---	---	---	965	5,385	8,798	3,810	149,743
Sewer	167,609	150,915	16,694	4,543	61,151	(39,914)	---	---	---	---	18,094	---	61,151	52,250
Water	38,440	61,388	(22,948)	3,336	3,129	(22,741)	---	---	---	---	17,360	---	3,129	2,750
Total	**236,049**	**237,639**	**(1,590)**	**7,879**	**68,090**	**(61,801)**	**---**	**---**	**---**	**965**	**40,839**	**8,798**	**68,090**	**204,743**
Prior Lake														
Sewer	3,622,033	3,281,824	340,209	70,723	39,269	371,663	---	---	954	220,867	418,887	---	39,269	105,000
Water Quality	1,060,295	611,654	448,641	50,111	---	498,752	---	---	387	(140,757)	71,569	---	---	---
Water Utility	3,792,321	2,983,966	808,355	203,826	42,273	969,908	---	---	1,583	(877,656)	2,360,036	---	39,273	105,000
Total	**8,474,649**	**6,877,444**	**1,597,205**	**324,660**	**81,542**	**1,840,323**	**---**	**---**	**2,924**	**(797,546)**	**2,850,492**	**---**	**78,542**	**210,000**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Proctor														
Liquor	957,654	925,836	31,818	128	4,650	27,296	---	---	---	5,286	11,047	---	---	---
Municipal Golf Course	---	65,666	(65,666)	37,200	---	(28,466)	---	---	---	(10,000)	35,674	---	---	---
Public Utilities	3,364,046	3,236,637	127,409	99,866	---	227,275	---	---	372	---	145,419	---	---	---
Sewer	557,113	551,085	6,028	32,186	---	38,214	---	---	---	---	41,612	---	---	---
Total	**4,878,813**	**4,779,224**	**99,589**	**169,380**	**4,650**	**264,319**	**---**	**---**	**372**	**(4,714)**	**233,752**	**---**	**---**	**---**
Racine														
Sewer	76,989	36,194	40,795	---	---	40,795	---	---	---	(484,088)	484,088	---	---	---
Water	118,634	80,869	37,765	---	---	37,765	---	---	---	(393,869)	482,794	---	---	---
Total	**195,623**	**117,063**	**78,560**	**---**	**---**	**78,560**	**---**	**---**	**---**	**(877,957)**	**966,882**	**---**	**---**	**---**
Ramsey														
Recycling Utility	319,940	380,192	(60,252)	77,061	---	16,809	---	---	---	---	---	---	---	---
Sewer Utility	1,672,072	1,628,839	43,233	694,163	2,421	734,975	---	---	---	37,000	349,491	---	---	---
Storm Water Utility	1,168,494	588,224	580,270	78,844	2,421	656,693	---	---	---	(607,494)	1,309,047	---	---	---
Street Light Utility	217,169	171,619	45,550	44,339	---	89,889	---	---	---	21,000	---	---	---	---
Water Utility	2,138,209	1,481,163	657,046	1,691,630	2,421	2,346,255	---	---	---	43,000	343,328	---	---	---
Total	**5,515,884**	**4,250,037**	**1,265,847**	**2,586,037**	**7,263**	**3,844,621**	**---**	**---**	**---**	**(506,494)**	**2,001,866**	**---**	**---**	**---**
Randall														
Electric	514,879	466,401	48,478	4,590	---	53,068	---	---	23	(10,658)	2,407	---	---	---
Liquor	690,430	664,949	25,481	13,315	---	38,796	---	---	152	29,000	5,326	---	---	---
Natural Gas	266,820	171,256	95,564	2,940	2,935	95,569	---	---	23	---	2,407	---	2,935	50,000
Sewer	104,223	103,402	821	14,233	5,144	9,910	12,488	---	41	(38,341)	11,696	---	5,144	47,500
Solid Waste	50,963	39,489	11,474	2,178	---	13,652	---	---	---	---	---	---	---	---
Water	114,210	122,309	(8,099)	14,343	11,404	(5,160)	12,576	---	41	---	---	---	11,404	66,500
Total	**1,741,525**	**1,567,806**	**173,719**	**51,599**	**19,483**	**205,835**	**25,064**	**---**	**280**	**(19,999)**	**21,836**	**---**	**19,483**	**164,000**
Randolph														
Water	56,161	49,284	6,877	5	---	6,882	---	---	---	---	---	---	---	---
Total	**56,161**	**49,284**	**6,877**	**5**	**---**	**6,882**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Ranier														
Liquor	394,900	356,801	38,099	10,769	---	48,868	---	---	---	20,000	---	---	---	---
Water and Sewer [3]	327,446	336,415	(8,969)	10,069	33,900	(32,800)	---	---	---	13,240	6,690	---	33,900	21,000
Total	**722,346**	**693,216**	**29,130**	**20,838**	**33,900**	**16,068**	**---**	**---**	**---**	**33,240**	**6,690**	**---**	**33,900**	**21,000**
Raymond														
Sewer	160,203	198,619	(38,416)	542	39,822	(77,696)	---	---	---	9,500	---	---	39,822	34,000
Water	90,620	92,297	(1,677)	27,549	20,958	4,914	25,106	---	---	24,335	---	---	20,583	38,000
Total	**250,823**	**290,916**	**(40,093)**	**28,091**	**60,780**	**(72,782)**	**25,106**	**---**	**---**	**33,835**	**---**	**---**	**60,405**	**72,000**
Red Lake Falls														
Garbage	172,097	139,992	32,105	---	---	32,105	---	---	---	---	---	---	---	---
Sewer	202,149	227,655	(25,506)	104,611	18,877	60,228	102,000	---	---	---	246,839	321,958	18,877	94,520
Water	290,923	290,062	861	137,958	28,361	110,458	133,000	---	---	---	608,755	928,025	28,361	106,720
Total	**665,169**	**657,709**	**7,460**	**242,569**	**47,238**	**202,791**	**235,000**	**---**	**---**	**---**	**855,594**	**1,249,983**	**47,238**	**201,240**
Red Wing														
Ambulance	5,458,376	5,776,588	(318,212)	82,734	---	(235,478)	---	52,568	68,012	---	68,476	---	---	---
Incinerator	1,878,329	3,534,676	(1,656,347)	3,972,732	338,186	1,978,199	---	---	---	45,965	7,914,833	6,270,833	182,164	205,000
Marina	688,453	643,807	44,646	---	7,725	36,921	---	---	---	---	37,929	---	---	---
Refuse Collection and Recycling	2,626,423	2,765,361	(138,938)	259,652	22,774	97,940	---	---	225,000	12,837	691,687	---	---	---
Sewer Utility	4,866,166	4,269,399	596,767	142,006	62,321	676,452	---	---	---	194,000	---	---	59,953	397,000
Storm Water	1,358,120	916,251	441,869	76,309	---	518,178	---	---	---	1,351,223	360,557	---	---	---
Water Utility	3,327,004	2,970,186	356,818	430,409	126,799	660,428	---	---	---	750,872	969,071	---	136,101	913,000
Total	**20,202,871**	**20,876,268**	**(673,397)**	**4,963,842**	**557,805**	**3,732,640**	**---**	**52,568**	**293,012**	**2,354,897**	**10,042,553**	**6,270,833**	**378,218**	**1,515,000**
Redwood Falls														
Electric Utility	6,822,962	5,296,691	1,526,271	374,275	189,223	1,711,323	---	1,388	5,624	368,495	1,138,745	2,415,000	189,223	2,875,000
Liquor	2,209,310	2,138,847	70,463	16,827	8,187	79,103	---	---	515	120,000	---	---	8,187	45,000
Redwood Area Hospital [16]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utility	990,129	1,048,245	(58,116)	151,957	16,752	77,089	---	41,159	14,208	14,000	92,657	---	16,752	86,601
Storm Sewer Utility	299,649	284,317	15,332	57,392	35,736	36,988	---	29,761	9,702	4,353	73,942	---	1,621	4,719

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water Utility	1,342,021	1,105,603	236,418	41,022	177,827	99,613	---	847	850	89,048	141,813	---	177,827	281,159
Total	**11,664,071**	**9,873,703**	**1,790,368**	**641,473**	**427,725**	**2,004,116**	**---**	**73,155**	**30,899**	**595,896**	**1,447,157**	**2,415,000**	**393,610**	**3,292,479**
Remer														
Ambulance	166,231	270,565	(104,334)	140,619	---	36,285	135,619	---	---	2,000	---	---	---	---
Liquor	756,637	764,543	(7,906)	7,373	---	(533)	---	---	---	2,500	---	---	---	---
Sewer	76,636	56,592	20,044	12,569	11,610	21,003	12,569	---	---	---	---	---	11,610	24,245
Water	57,614	137,594	(79,980)	5,589	1,228	(75,619)	4,613	---	---	---	---	---	1,228	2,000
Total	**1,057,118**	**1,229,294**	**(172,176)**	**166,150**	**12,838**	**(18,864)**	**152,801**	**---**	**---**	**4,500**	**---**	**---**	**12,838**	**26,245**
Renville														
Sewer Utility	415,635	496,266	(80,631)	11,702	7,143	(76,072)	---	---	---	---	---	---	7,143	198,000
Water Utility	230,635	271,757	(41,122)	62,005	---	20,883	54,495	---	---	---	---	---	---	15,000
Total	**646,270**	**768,023**	**(121,753)**	**73,707**	**7,143**	**(55,189)**	**54,495**	**---**	**---**	**---**	**---**	**---**	**7,143**	**213,000**
Revere														
Refuse	4,489	3,921	568	---	---	568	---	---	---	---	---	---	---	---
Sewer	29,448	65,130	(35,682)	777	3,217	(38,122)	---	---	---	---	---	---	3,217	1,500
Water	17,567	13,772	3,795	---	---	3,795	---	---	---	---	---	---	---	---
Total	**51,504**	**82,823**	**(31,319)**	**777**	**3,217**	**(33,759)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,217**	**1,500**
Rice														
Sewer	332,802	226,856	105,946	14,992	7,590	113,348	---	---	107	---	33,301	---	7,590	65,000
Water	271,983	167,234	104,749	14,469	690	118,528	---	---	84	---	52,592	---	---	---
Total	**604,785**	**394,090**	**210,695**	**29,461**	**8,280**	**231,876**	**---**	**---**	**191**	**---**	**85,893**	**---**	**7,590**	**65,000**
Rice Lake														
Sewer Fund	269,822	481,423	(211,601)	142,894	38,716	(107,423)	79,708	---	11,042	1,571	25,509	34,631	38,716	164,034
Water Fund	301,477	417,614	(116,137)	193,015	43,804	33,074	48,246	---	---	(75,571)	1,536,442	1,500,000	43,804	98,800
Total	**571,299**	**899,037**	**(327,738)**	**335,909**	**82,520**	**(74,349)**	**127,954**	**---**	**11,042**	**(74,000)**	**1,561,951**	**1,534,631**	**82,520**	**262,834**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Richfield														
Liquor	12,678,003	11,884,848	793,155	44,147	---	837,302	---	---	2,057	308,930	153,466	---	---	---
Storm Sewer	1,828,180	1,765,862	62,318	215,157	144,231	133,244	---	---	86	---	1,136,442	826,569	150,770	375,000
Water and Sewer [3]	8,826,120	8,157,933	668,187	243,073	135,589	775,671	---	---	12,299	---	4,082,404	2,389,140	123,183	375,000
Total	**23,332,303**	**21,808,643**	**1,523,660**	**502,377**	**279,820**	**1,746,217**	**---**	**---**	**14,442**	**308,930**	**5,372,312**	**3,215,709**	**273,953**	**750,000**
Richmond														
Civic Arena	177,477	270,106	(92,629)	390	---	(92,239)	---	---	77	---	35,619	---	---	---
Wastewater	347,073	435,079	(88,006)	138,150	41,292	8,852	65,000	---	48	---	---	---	42,250	265,000
Water	294,252	175,213	119,039	23,049	15,793	126,295	5,000	---	2,004	---	---	---	16,540	72,000
Total	**818,802**	**880,398**	**(61,596)**	**161,589**	**57,085**	**42,908**	**70,000**	**---**	**2,129**	**---**	**35,619**	**---**	**58,790**	**337,000**
Riverton														
Sewer [0]	14,193	8,773	5,420	---	1,757	3,663	---	---	---	---	64,450	---	3,007	10,286
Water [0]	20,138	11,173	8,965	---	2,409	6,556	---	---	---	---	15,692	---	1,002	3,429
Total	**34,331**	**19,946**	**14,385**	**---**	**4,166**	**10,219**	**---**	**---**	**---**	**---**	**80,142**	**---**	**4,009**	**13,715**
Robbinsdale														
Broadway Court	873,810	640,894	232,916	35,703	71,446	197,173	---	---	---	---	27,594	---	63,475	240,000
Deputy Registrar	554,810	551,201	3,609	117,158	---	120,767	---	---	98,880	75,000	---	---	---	---
Liquor	4,146,188	4,052,045	94,143	20,381	---	114,524	---	---	687	175,000	---	---	---	---
Sanitary Sewer Utility	2,297,753	1,696,530	601,223	31,066	63,886	568,403	---	---	---	15,792	177,647	---	82,184	420,000
Solid Waste Removal	1,870,016	1,376,745	493,271	126,927	---	620,198	---	---	41,934	200,000	---	---	---	---
Storm Sewer Utility	1,221,165	1,057,953	163,212	59,121	59,355	162,978	---	---	---	30,572	288,650	---	74,574	250,000
Water Utility	2,395,842	1,038,946	1,356,896	485,113	49,965	1,792,044	---	342,546	---	84,323	972,234	---	62,543	315,000
Total	**13,359,584**	**10,414,314**	**2,945,270**	**875,469**	**244,652**	**3,576,087**	**---**	**342,546**	**141,501**	**580,687**	**1,466,125**	**---**	**282,776**	**1,225,000**
Rochester														
Electric Utility	164,893,341	137,187,413	27,705,928	2,685,061	6,673,691	23,717,298	---	---	---	8,714,477	18,064,630	---	8,366,350	5,725,000
Parking	7,587,085	5,260,362	2,326,723	618,063	---	2,944,786	---	---	577	1,982,510	7,010,695	---	---	---
Sewer Utility	29,919,090	16,234,102	13,684,988	1,606,168	1,532,510	13,758,646	---	---	9,219	2,846,806	287,853	---	3,140,905	8,125,000
Storm Water Utility	8,090,409	4,555,573	3,534,836	582,912	24,200	4,093,548	---	---	---	549,587	1,863,385	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Utility	11,657,335	10,346,533	1,310,802	200,753	31,401	1,480,154	---	---	---	357,668	2,630,482	---	---	---
Total	**222,147,260**	**173,583,983**	**48,563,277**	**5,692,957**	**8,261,802**	**45,994,432**	**---**	**---**	**9,796**	**14,451,048**	**29,857,045**	**---**	**11,507,255**	**13,850,000**
Rockford														
Sewer	742,920	598,692	144,228	22,733	63,064	103,897	---	---	---	35,808	---	---	63,064	185,999
Water	644,702	494,238	150,464	93,317	42,043	201,738	---	---	---	35,808	---	---	42,043	124,001
Total	**1,387,622**	**1,092,930**	**294,692**	**116,050**	**105,107**	**305,635**	**---**	**---**	**---**	**71,616**	**---**	**---**	**105,107**	**310,000**
Rockville														
Sewer	256,641	562,984	(306,343)	162,489	40,951	(184,805)	16,164	---	---	(19,612)	---	---	43,414	467,000
Water	151,894	154,393	(2,499)	88,053	19,726	65,828	---	---	---	(64,925)	---	---	20,787	99,000
Total	**408,535**	**717,377**	**(308,842)**	**250,542**	**60,677**	**(118,977)**	**16,164**	**---**	**---**	**(84,537)**	**---**	**---**	**64,201**	**566,000**
Rogers														
Liquor	3,886,457	3,595,136	291,321	30,814	---	322,135	---	---	---	239,090	22,825	---	---	---
Sewer	1,027,303	1,180,013	(152,710)	444,637	1,044,085	(752,158)	---	---	---	202,365	47,237	---	---	---
Storm Sewer	584,595	610,952	(26,357)	77,662	---	51,305	---	---	---	15,000	2,391	---	---	---
Water	1,066,629	1,826,856	(760,227)	324,962	24,637	(459,902)	---	---	---	(50,000)	29,086	---	24,637	110,000
Total	**6,564,984**	**7,212,957**	**(647,973)**	**878,075**	**1,068,722**	**(838,620)**	**---**	**---**	**---**	**406,455**	**101,539**	**---**	**24,637**	**110,000**
Rollingstone														
Sewer	88,390	60,681	27,709	2,393	1,579	28,523	---	---	---	3,500	---	---	1,579	34,000
Water	84,697	64,447	20,250	12,668	33,750	(832)	---	---	---	3,500	775,161	1,287,633	---	---
Total	**173,087**	**125,128**	**47,959**	**15,061**	**35,329**	**27,691**	**---**	**---**	**---**	**7,000**	**775,161**	**1,287,633**	**1,579**	**34,000**
Roscoe														
Sewer [0]	21,477	10,850	10,627	22,642	683	32,586	---	---	---	(21,587)	24,300	---	683	39,000
Water [0]	11,428	17,944	(6,516)	---	---	(6,516)	---	---	---	(6,516)	---	---	---	---
Total	**32,905**	**28,794**	**4,111**	**22,642**	**683**	**26,070**	**---**	**---**	**---**	**(28,103)**	**24,300**	**---**	**683**	**39,000**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Rose Creek														
Water and Sewer [0][3]	90,391	29,277	61,114	---	3,523	57,591	---	---	---	---	6,515	---	3,523	11,000
Total	**90,391**	**29,277**	**61,114**	**---**	**3,523**	**57,591**	**---**	**---**	**---**	**---**	**6,515**	**---**	**3,523**	**11,000**
Roseau														
Electric	4,116,705	3,644,622	472,083	3,339	---	475,422	---	---	---	500,000	29,940	---	---	---
Garbage Collection	454,344	412,336	42,008	2,742	---	44,750	---	---	---	---	---	---	---	---
Liquor	1,869,376	1,638,894	230,482	1,260	---	231,742	---	---	---	200,000	---	---	---	---
Roseau Court Townhomes	216,659	180,438	36,221	6,639	16,345	26,515	---	---	---	36,071	---	---	16,345	11,361
Sewer Service	362,483	541,913	(179,430)	---	---	(179,430)	---	---	---	100,000	14,970	---	---	---
Water	375,252	607,596	(232,344)	11,039	---	(221,305)	---	---	---	---	163,203	---	---	---
Total	**7,394,819**	**7,025,799**	**369,020**	**25,019**	**16,345**	**377,694**	**---**	**---**	**---**	**836,071**	**208,113**	**---**	**16,345**	**11,361**
Rosemount														
Arena	437,842	550,487	(112,645)	9,953	---	(102,692)	---	---	314	(126,500)	---	---	---	---
Sewer	1,962,370	3,053,021	(1,090,651)	647,750	---	(442,901)	---	---	712	20,456	47,851	---	---	---
Storm Water	1,321,402	1,732,753	(411,351)	672,939	---	261,588	---	---	2,521	251,193	207,852	---	---	---
Water	2,349,012	2,821,863	(472,851)	1,220,799	23,878	724,070	---	---	720	757,312	23,692	---	33,316	156,448
Total	**6,070,626**	**8,158,124**	**(2,087,498)**	**2,551,441**	**23,878**	**440,065**	**---**	**---**	**4,267**	**902,461**	**279,395**	**---**	**33,316**	**156,448**
Roseville														
Golf	396,236	448,039	(51,803)	8,236	11,539	(55,106)	---	---	---	20,000	9,402	---	---	---
Sanitary Sewer	5,733,880	5,199,878	534,002	463,713	---	997,715	---	---	438,602	285,000	834,631	---	---	---
Solid Waste and Recycling	477,805	604,052	(126,247)	101,528	---	(24,719)	---	---	101,406	20,000	---	---	---	---
Storm Water	1,999,186	1,422,743	576,443	13,770	---	590,213	---	---	---	100,000	515,252	---	---	---
Water	6,806,682	6,134,757	671,925	14,889	---	686,814	---	---	---	385,000	1,234,722	---	---	---
Total	**15,413,789**	**13,809,469**	**1,604,320**	**602,136**	**11,539**	**2,194,917**	**---**	**---**	**540,008**	**810,000**	**2,594,007**	**---**	**---**	**---**
Rothsay														
Sewer	102,645	108,507	(5,862)	---	42,175	(48,037)	---	---	---	---	13,252	---	42,175	27,000
Water	74,241	60,457	13,784	42,315	3,136	52,963	42,315	---	---	---	---	---	3,136	36,267

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**176,886**	**168,964**	**7,922**	**42,315**	**45,311**	**4,926**	**42,315**	**---**	**---**	**---**	**13,252**	**---**	**45,311**	**63,267**
Round Lake														
Broadband	51	---	51	---	---	51	---	---	---	---	---	---	---	---
Electric	447,506	394,801	52,705	49,619	2,295	100,029	---	---	---	50,000	478	---	---	---
Gas	302,920	252,458	50,462	10,711	955	60,218	---	---	---	---	478	---	---	---
Sewer	27,147	59,522	(32,375)	2,002	382	(30,755)	---	---	---	---	478	---	---	---
Water	101,127	108,431	(7,304)	27,206	1,000	18,902	---	---	---	---	8,328	---	---	---
Total	**878,751**	**815,212**	**63,539**	**89,538**	**4,632**	**148,445**	**---**	**---**	**---**	**50,000**	**9,762**	**---**	**---**	**---**
Royalton														
Refuse [0]	102,551	104,001	(1,450)	4,698	---	3,248	---	---	---	---	---	---	---	---
Sewer [0]	293,625	154,816	138,809	2,185	36,108	104,886	316	---	---	13,686	49,642	1,117,000	36,108	1,176,750
Water [0]	250,561	137,373	113,188	47,836	34,049	126,975	29,758	---	---	7,871	11,142	---	34,049	92,250
Total	**646,737**	**396,190**	**250,547**	**54,719**	**70,157**	**235,109**	**30,074**	**---**	**---**	**21,557**	**60,784**	**1,117,000**	**70,157**	**1,269,000**
Rush City														
Sewer	638,160	351,976	286,184	150,150	9,274	427,060	45,000	---	---	72,564	132,557	---	9,274	272,000
Storm Sewer	31,646	12,671	18,975	564	1,191	18,348	---	---	---	(1,500)	---	---	---	---
Water	553,756	487,667	66,089	75,805	12,320	129,574	---	---	---	47,023	18,722	---	12,320	45,000
Total	**1,223,562**	**852,314**	**371,248**	**226,519**	**22,785**	**574,982**	**45,000**	**---**	**---**	**118,087**	**151,279**	**---**	**21,594**	**317,000**
Rushford														
Electric	1,829,855	1,702,356	127,499	12,320	---	139,819	---	---	---	85,000	32,647	---	6,280	80,000
Sewer	621,463	505,502	115,961	---	5,500	110,461	---	---	---	24,000	463,008	435,000	12,965	90,806
Water	597,684	436,640	161,044	---	18,958	142,086	---	---	2,500	42,000	435,000	435,000	18,735	187,813
Total	**3,049,002**	**2,644,498**	**404,504**	**12,320**	**24,458**	**392,366**	**---**	**---**	**2,500**	**151,000**	**930,655**	**870,000**	**37,980**	**358,619**
Rushford Village														
Sewage Collection and Disposal	56,083	57,382	(1,299)	2,616	931	386	---	---	---	---	2,678	---	931	7,043
Water	47,997	36,739	11,258	1,800	3,815	9,243	---	---	---	---	---	---	3,815	15,000
Total	**104,080**	**94,121**	**9,959**	**4,416**	**4,746**	**9,629**	**---**	**---**	**---**	**---**	**2,678**	**---**	**4,746**	**22,043**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Rushmore														
Electric	244,641	239,287	5,354	30,825	---	36,179	---	---	---	---	9,023	---	---	---
Sewer	73,893	70,833	3,060	5,246	1,577	6,729	---	---	---	---	45,846	---	1,577	24,000
Water	57,441	99,672	(42,231)	---	---	(42,231)	---	---	---	---	34,500	---	---	---
Total	**375,975**	**409,792**	**(33,817)**	**36,071**	**1,577**	**677**	**---**	**---**	**---**	**---**	**89,369**	**---**	**1,577**	**24,000**
Russell														
Liquor	247,408	265,166	(17,758)	817	---	(16,941)	---	---	92	---	11,700	---	---	---
Refuse	35,186	29,392	5,794	144	---	5,938	135	---	---	---	---	---	---	---
Sewer	36,995	85,688	(48,693)	3,605	---	(45,088)	135	---	27	---	2,914	---	---	---
Water	64,591	81,188	(16,597)	479	---	(16,118)	135	---	27	---	2,915	---	---	---
Total	**384,180**	**461,434**	**(77,254)**	**5,045**	**---**	**(72,209)**	**405**	**---**	**146**	**---**	**17,529**	**---**	**---**	**---**
Ruthton														
Garbage	18,732	18,366	366	---	---	366	---	---	---	---	---	---	---	---
Sewer	40,155	48,314	(8,159)	620	---	(7,539)	---	---	---	---	---	---	---	---
Water	55,406	54,552	854	13,262	1,801	12,315	---	---	---	---	24,500	---	1,530	20,000
Total	**114,293**	**121,232**	**(6,939)**	**13,882**	**1,801**	**5,142**	**---**	**---**	**---**	**---**	**24,500**	**---**	**1,530**	**20,000**
Sabin														
Garbage [0]	54,761	54,584	177	---	---	177	---	---	---	---	---	---	---	---
Mosquito Control [0]	5,785	4,729	1,056	---	---	1,056	---	---	---	---	---	---	---	---
Recycling [0]	9,669	6,591	3,078	---	---	3,078	---	---	---	---	---	---	---	---
Sewer [0]	62,820	45,325	17,495	3,822	448	20,869	---	---	---	(2,647)	---	---	448	3,000
Water	153,476	93,970	59,506	39,793	12,881	86,418	39,302	---	---	(2,648)	---	---	12,881	84,590
Total	**286,511**	**205,199**	**81,312**	**43,615**	**13,329**	**111,598**	**39,302**	**---**	**---**	**(5,295)**	**---**	**---**	**13,329**	**87,590**
Sacred Heart														
Economic Development Authority [29]	75,162	88,366	(13,204)	3,941	14,534	(23,797)	---	---	---	---	---	---	14,534	43,037
Liquor	543,137	589,430	(46,293)	17,857	---	(28,436)	---	---	---	---	8,314	---	---	---
Sewer Fund	111,914	230,484	(118,570)	30,197	10,675	(99,048)	---	---	---	---	4,392	---	10,675	16,000
Storm Sewer	89,792	30,435	59,357	3,666	25,889	37,134	---	---	---	---	---	---	25,889	25,900

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Fund	153,311	200,366	(47,055)	6,140	11,095	(52,010)	---	---	---	---	---	---	11,095	11,100
Total	**973,316**	**1,139,081**	**(165,765)**	**61,801**	**62,193**	**(166,157)**	**---**	**---**	**---**	**---**	**12,706**	**---**	**62,193**	**96,037**
Saint Anthony														
Liquor	6,160,868	5,887,147	273,721	20,757	172	294,306	---	---	---	250,000	---	---	---	---
Sewer	1,211,209	1,241,320	(30,111)	43,209	5,530	7,568	---	---	---	---	---	---	5,530	65,000
Storm Water Utility	206,700	308,786	(102,086)	6,177	---	(95,909)	---	---	---	85,000	---	---	---	---
Water	999,082	1,602,819	(603,737)	43,209	5,529	(566,057)	---	---	---	---	---	---	5,529	65,000
Total	**8,577,859**	**9,040,072**	**(462,213)**	**113,352**	**11,231**	**(360,092)**	**---**	**---**	**---**	**335,000**	**---**	**---**	**11,059**	**130,000**
Saint Augusta														
Sewer	328,813	394,152	(65,339)	8,792	45,088	(101,635)	---	---	---	(382,369)	---	---	45,088	338,420
Storm Water	51,013	12,869	38,144	1,680	---	39,824	---	---	---	---	---	---	---	---
Street Utility	4,501	3,555	946	85	---	1,031	---	---	---	---	---	---	---	---
Water	274,480	255,442	19,038	3,176	15,450	6,764	---	---	---	(151,361)	---	---	15,450	160,580
Total	**658,807**	**666,018**	**(7,211)**	**13,733**	**60,538**	**(54,016)**	**---**	**---**	**---**	**(533,730)**	**---**	**---**	**60,538**	**499,000**
Saint Bonifacius														
Sewer	270,443	300,778	(30,335)	6,011	---	(24,324)	---	---	---	2,185	52,397	---	---	---
Storm Sewer	61,099	24,690	36,409	939	2,738	34,610	---	---	---	17,670	---	---	2,738	25,000
Water	373,163	262,831	110,332	8,464	11,155	107,641	---	---	---	39,260	200,639	---	11,155	124,000
Total	**704,705**	**588,299**	**116,406**	**15,414**	**13,893**	**117,927**	**---**	**---**	**---**	**59,115**	**253,036**	**---**	**13,893**	**149,000**
Saint Charles														
Ambulance	164,041	186,693	(22,652)	27,223	---	4,571	---	---	---	15,000	---	---	---	---
Electric	2,985,503	2,793,257	192,246	79,360	32,868	238,738	---	---	---	135,000	113,668	---	32,868	250,000
Garbage	265,453	251,668	13,785	---	---	13,785	---	---	---	20,000	---	---	---	---
Sewer	744,720	726,738	17,982	1,276	---	19,258	---	---	---	---	103,597	---	---	---
Storm Water	153,035	141,638	11,397	---	---	11,397	---	---	---	---	---	---	---	---
Water	549,256	513,643	35,613	31,874	24,116	43,371	---	---	---	---	51,287	425,000	24,116	466,130
Total	**4,862,008**	**4,613,637**	**248,371**	**139,733**	**56,984**	**331,120**	**---**	**---**	**---**	**170,000**	**268,552**	**425,000**	**56,984**	**716,130**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Saint Clair														
Refuse	56,962	53,223	3,739	---	---	3,739	---	---	---	---	---	---	---	---
Sewer	208,447	201,451	6,996	14,967	3,262	18,701	14,967	---	---	---	175,946	---	3,262	176,861
Storm Sewer	38,560	546	38,014	---	---	38,014	---	---	---	---	---	---	---	---
Water	150,909	154,243	(3,334)	29,109	36,995	(11,220)	18,362	---	---	---	---	---	36,995	81,588
Total	**454,878**	**409,463**	**45,415**	**44,076**	**40,257**	**49,234**	**33,329**	**---**	**---**	**---**	**175,946**	**---**	**40,257**	**258,449**
Saint Cloud														
Civic Center	1,705,355	3,547,511	(1,842,156)	2,371,056	1,046,611	(517,711)	2,243,822	---	1,607	291,851	142,139	---	1,046,611	275,000
Housing and Redevelopment Authority [29]	3,411,462	14,609,443	(11,197,981)	10,853,208	133,609	(478,382)	445,577	8,760,244	1,193,315	---	1,185,680	2,589,385	105,885	1,497,883
Hydroelectric Utility	2,755,986	1,271,386	1,484,600	35,984	99,661	1,420,923	---	---	213	600,000	367,453	---	88,753	315,000
Municipal Athletic Complex	1,227,030	1,763,054	(536,024)	52,326	16,129	(499,827)	47,983	---	704	(291,851)	55,350	---	16,129	168,374
Parking System	1,835,901	2,519,315	(683,414)	124,882	79,422	(637,954)	70,028	---	824	(13,542)	29,358	---	79,422	230,000
Refuse Service	3,953,711	3,943,439	10,272	105,613	---	115,885	---	---	2,505	---	439,008	---	---	---
Storm Water Utility	1,378,320	3,062,844	(1,684,524)	51,862	---	(1,632,662)	---	769	6,885	---	450,344	---	---	---
Street Light Utility	1,235,016	1,241,547	(6,531)	11,107	144,950	(140,374)	---	---	270	(477,688)	28,278	---	144,950	155,000
Wastewater Utility	11,371,635	12,125,495	(753,860)	899,596	869,111	(723,375)	---	---	502,507	3,210,800	4,139,748	1,683,149	869,111	4,723,000
Water Utility	10,972,662	12,662,303	(1,689,641)	194,630	335,233	(1,830,244)	---	---	3,421	2,550,000	4,740,435	5,292	335,233	1,756,427
Total	**39,847,078**	**56,746,337**	**(16,899,259)**	**14,700,264**	**2,724,726**	**(4,923,721)**	**2,807,410**	**8,761,013**	**1,712,251**	**5,869,570**	**11,577,793**	**4,277,826**	**2,686,094**	**9,120,684**
Saint Francis														
Liquor	2,428,620	2,344,537	84,083	54,280	---	138,363	---	---	---	285,000	---	---	---	---
Sewer	1,562,892	1,539,156	23,736	184,928	268,056	(59,392)	---	201,848	---	113,800	167,665	---	268,056	683,150
Storm Water	174,543	25,800	148,743	13,760	---	162,503	---	---	---	---	553,994	---	---	---
Water	1,255,081	961,531	293,550	107,489	167,849	233,190	---	---	---	111,080	413,199	614,813	167,849	647,850
Total	**5,421,136**	**4,871,024**	**550,112**	**360,457**	**435,905**	**474,664**	**---**	**201,848**	**---**	**509,880**	**1,134,858**	**614,813**	**435,905**	**1,331,000**
Saint Hilaire														
Sanitation	25,830	20,884	4,946	---	---	4,946	---	---	---	---	---	---	---	---
Sewer	75,560	70,843	4,717	11	4,537	191	---	---	11	---	26,030	---	4,537	42,405
Water	29,906	25,802	4,104	11	---	4,115	---	---	11	---	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**131,296**	**117,529**	**13,767**	**22**	**4,537**	**9,252**	**---**	**---**	**22**	**---**	**26,030**	**---**	**4,537**	**42,405**
Saint James														
Economic Development Authority - Housing	158,693	90,332	68,361	5,611	14,336	59,636	---	---	---	18,000	---	---	14,336	50,262
Electric	5,138,292	4,564,768	573,524	117,627	41,879	649,272	---	---	---	(228,260)	91,298	---	2,099	---
Liquor	928,340	836,495	91,845	14,081	---	105,926	---	---	---	115,424	10,261	---	---	---
Wastewater Treatment	1,843,671	1,150,568	693,103	30,785	95,137	628,751	---	---	---	3,491,155	174,125	2,784,037	81,765	371,000
Water	1,442,065	851,925	590,140	60,219	42,043	608,316	---	---	---	4,530,916	608,138	3,543,597	51,909	304,000
Total	**9,511,061**	**7,494,088**	**2,016,973**	**228,323**	**193,395**	**2,051,901**	**---**	**---**	**---**	**7,927,235**	**883,822**	**6,327,634**	**150,109**	**725,262**
Saint Joseph														
Refuse	297,500	319,085	(21,585)	11,154	---	(10,431)	---	---	---	1,600	---	---	---	---
Sewer	1,393,095	992,085	401,010	33,862	138,137	296,735	---	---	---	(142,430)	553	175,721	143,145	855,542
Storm Sewer	167,456	198,628	(31,172)	11,373	---	(19,799)	---	---	---	24,230	552	---	---	---
Street Light Utility	80,534	56,127	24,407	1,860	---	26,267	---	---	---	---	---	---	---	---
Water	1,001,282	843,267	158,015	125,056	109,952	173,119	22,356	---	---	(219,275)	553	---	110,873	581,000
Total	**2,939,867**	**2,409,192**	**530,675**	**183,305**	**248,089**	**465,891**	**22,356**	**---**	**---**	**(335,875)**	**1,658**	**175,721**	**254,018**	**1,436,542**
Saint Leo														
Refuse	8,781	7,345	1,436	---	---	1,436	---	---	---	---	---	---	---	---
Sewer	17,814	40,648	(22,834)	137	---	(22,697)	---	---	---	(6,000)	---	440,000	---	---
Water	14,645	15,415	(770)	296	---	(474)	---	---	---	---	---	---	---	---
Total	**41,240**	**63,408**	**(22,168)**	**433**	**---**	**(21,735)**	**---**	**---**	**---**	**(6,000)**	**---**	**440,000**	**---**	**---**
Saint Louis Park														
Sewer Utility	7,634,597	6,234,803	1,399,794	110,333	66,703	1,443,424	---	---	6,872	876,244	610,809	---	73,759	137,500
Solid Waste	3,538,931	3,511,001	27,930	235,353	---	263,283	---	---	---	241,057	---	---	---	---
Storm Water Utility	3,059,282	1,998,105	1,061,177	97,628	154,243	1,004,562	---	---	---	332,165	2,646,303	1,641,276	14,268	167,700
Water Utility	6,908,538	5,381,919	1,526,619	95,782	508,914	1,113,487	---	---	---	620,789	5,160,198	7,055,174	455,361	1,789,800
Total	**21,141,348**	**17,125,828**	**4,015,520**	**539,096**	**729,860**	**3,824,756**	**---**	**---**	**6,872**	**2,070,255**	**8,417,310**	**8,696,450**	**543,388**	**2,095,000**
Saint Martin														
Sewer [0]	57,787	50,695	7,092	---	---	7,092	---	---	---	---	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water [0]	91,600	71,463	20,137	449	---	20,586	---	---	---	48,169	---	---	---	---
Total	**149,387**	**122,158**	**27,229**	**449**	**---**	**27,678**	**---**	**---**	**---**	**48,169**	**---**	**---**	**---**	**---**
Saint Michael														
Recycling	253,257	215,396	37,861	28,795	---	66,656	---	---	---	---	---	---	---	---
Sewer	2,980,953	1,852,173	1,128,780	161,200	75,265	1,214,715	---	2,455	---	(32,455)	83,192	---	75,265	414,116
Storm Water	724,562	278,358	446,204	17,281	6,025	457,460	---	---	---	140,000	106,719	---	6,025	18,556
Water	1,016,875	899,415	117,460	47,157	16,057	148,560	---	---	---	100,000	40,659	---	16,057	89,680
Total	**4,975,647**	**3,245,342**	**1,730,305**	**254,433**	**97,347**	**1,887,391**	**---**	**2,455**	**---**	**207,545**	**230,570**	**---**	**97,347**	**522,352**
Saint Paul														
Capital City Properties [29]	1,584,985	3,859,780	(2,274,795)	1,335,431	5,428,926	(6,368,290)	---	---	---	---	291,502	---	5,373,926	349,101
Housing and Redevelopment Authority - Loan	593,234	2,111,594	(1,518,360)	1,204,735	46,611	(360,236)	---	22,800	549,707	1,030,862	---	---	39,768	95,819
Housing and Redevelopment Authority - Parking	19,412,796	11,429,079	7,983,717	5,686,325	1,582,184	12,087,858	1,224,599	---	1,500,000	6,004,754	582,827	---	1,321,617	2,670,000
Housing and Redevelopment Authority - Penfield	---	---	---	---	350	(350)	---	---	---	---	---	---	---	---
Impound Lot	2,656,647	3,138,606	(481,959)	---	---	(481,959)	---	---	---	1,961	---	---	---	---
Parks Special Services	2,758,615	2,479,109	279,506	---	---	279,506	---	---	---	488,985	---	---	---	---
Port Authority [29]	9,004,000	9,000,000	4,000	12,184,000	9,117,000	3,071,000	9,314,000	225,126	584,435	---	143,000	28,066,000	5,781,000	10,400,000
Regional Water Services [29]	63,377,175	53,251,312	10,125,863	3,020,393	790,343	12,355,913	---	---	281,197	---	18,246,613	985,843	610,895	4,354,000
River Print	1,246,040	1,160,589	85,451	---	---	85,451	---	---	---	614	---	---	---	---
RiverCentre Convention and Visitors Authority [29]	14,167,170	14,382,133	(214,963)	3,366,509	1,767,713	1,383,833	2,350,010	---	---	---	1,082,477	---	1,604	20,275
Sewer Utility	62,525,061	48,590,575	13,934,486	1,373,319	2,693,964	12,613,841	---	---	---	4,530,376	6,513,687	7,345,000	2,693,964	6,640,308
Total	**177,325,723**	**149,402,777**	**27,922,946**	**28,170,712**	**21,427,091**	**34,666,567**	**12,888,609**	**247,926**	**2,915,339**	**12,057,552**	**26,860,106**	**36,396,843**	**15,822,774**	**24,529,503**
Saint Paul Park														
Sewer	703,826	702,083	1,743	34,091	---	35,834	---	---	---	31,042	---	---	---	---
Water	539,430	585,374	(45,944)	141,815	12,333	83,538	---	---	---	78,364	1,754,313	---	12,333	46,000
Total	**1,243,256**	**1,287,457**	**(44,201)**	**175,906**	**12,333**	**119,372**	**---**	**---**	**---**	**109,406**	**1,754,313**	**---**	**12,333**	**46,000**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Saint Peter														
Electric Utility	11,863,160	10,478,456	1,384,704	41,655	199,154	1,227,205	---	3,259	---	948,700	119,025	---	200,981	557,705
Environmental Services	848,917	819,070	29,847	1,663	---	31,510	---	388	---	---	90,908	---	---	---
Hospital [29]	38,869,272	37,492,287	1,376,985	80,419	441,167	1,016,237	---	---	---	---	16,363,163	14,815,152	396,514	919,187
Housing and Redevelopment Authority [29] [12]	277,704	389,868	(112,164)	15,805	---	(96,359)	---	15,081	---	---	35,075	---	---	---
Medical Office Building	307,513	248,793	58,720	583	75,841	(16,538)	---	---	---	---	---	---	79,388	122,000
Storm Water	540,543	840,798	(300,255)	28,935	1,029	(272,349)	---	---	20,022	30,288	137,447	---	1,425	21,125
Telecommunications	2,189	14,265	(12,076)	34	---	(12,042)	---	---	---	---	---	---	---	---
Wastewater Utility	3,846,332	2,781,274	1,065,058	19,599	165,650	919,007	---	1,981	---	494,086	336,028	1,555,000	175,321	2,800,630
Water Utility	3,232,207	2,770,452	461,755	11,132	392,377	80,510	---	4,651	---	139,003	171,060	---	405,003	1,266,840
Total	**59,787,837**	**55,835,263**	**3,952,574**	**199,825**	**1,275,218**	**2,877,181**	**---**	**25,360**	**20,022**	**1,612,077**	**17,252,706**	**16,370,152**	**1,258,632**	**5,687,487**
Sanborn														
Garbage	21,369	21,705	(336)	51	---	(285)	---	---	---	---	---	---	---	---
Sewage Disposal	51,906	31,451	20,455	6,878	1,150	26,183	---	---	---	---	---	---	1,150	3,600
Water	85,543	74,093	11,450	29,690	28,234	12,906	---	---	---	---	---	---	28,234	28,400
Total	**158,818**	**127,249**	**31,569**	**36,619**	**29,384**	**38,804**	**---**	**---**	**---**	**---**	**---**	**---**	**29,384**	**32,000**
Sandstone														
Sewer	291,231	405,039	(113,808)	158,254	---	44,446	---	---	---	(35,279)	33,193	---	---	---
Storm Sewer	42,439	42,608	(169)	2,642	---	2,473	---	---	---	(94,600)	30,258	---	---	---
Water	237,441	269,627	(32,186)	28,813	---	(3,373)	---	---	---	28,416	115,724	---	---	---
Wild River Apartments [16]	426,011	272,585	153,426	---	59,341	94,085	---	---	---	2,190,811	---	---	59,341	3,000,000
Total	**997,122**	**989,859**	**7,263**	**189,709**	**59,341**	**137,631**	**---**	**---**	**---**	**2,089,348**	**179,175**	**---**	**59,341**	**3,000,000**
Sartell														
Sewer	2,486,913	2,403,777	83,136	28,638	282,029	(170,255)	---	---	148	(1,316,650)	51,132	---	285,571	1,372,960
Storm Water	473,472	628,017	(154,545)	53,338	---	(101,207)	---	---	---	(530,691)	30,154	---	---	---
Water	2,036,071	2,220,412	(184,341)	137,597	250,761	(297,505)	---	---	5,203	(1,472,231)	931,134	---	315,119	865,000
Total	**4,996,456**	**5,252,206**	**(255,750)**	**219,573**	**532,790**	**(568,967)**	**---**	**---**	**5,351**	**(3,319,572)**	**1,012,420**	**---**	**600,690**	**2,237,960**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sauk Centre														
Housing and Redevelopment Authority [14] [29]	155,515	306,347	(150,832)	126,443	6,320	(30,709)	---	157,089	---	---	79,077	---	---	---
Public Utilities Commission - Electric [29]	5,586,550	4,629,628	956,922	127,372	247,259	837,035	---	---	1,796	---	384,238	---	---	---
Public Utilities Commission - Sewer [29]	1,256,034	961,352	294,682	21,417	88,036	228,063	---	---	---	---	843,991	---	88,036	335,000
Public Utilities Commission - Water [29]	874,508	649,534	224,974	33,001	---	257,975	---	---	10,599	---	1,080,196	---	---	---
Total	**7,872,607**	**6,546,861**	**1,325,746**	**308,233**	**341,615**	**1,292,364**	**---**	**157,089**	**12,395**	**---**	**2,387,502**	**---**	**88,036**	**335,000**
Sauk Rapids														
Liquor	3,056,723	2,926,893	129,830	33,714	---	163,544	---	---	---	90,000	---	---	---	---
Sewer	1,709,363	1,772,194	(62,831)	366,285	85,126	218,328	---	---	---	---	222,254	---	85,126	467,093
Storm Water	374,064	436,114	(62,050)	174,991	---	112,941	---	---	---	---	---	---	---	---
Street Light	293,713	255,646	38,067	9,561	---	47,628	---	---	---	---	---	---	---	---
Water	1,749,054	1,631,876	117,178	409,273	67,273	459,178	---	---	---	---	226,832	---	67,273	410,000
Total	**7,182,917**	**7,022,723**	**160,194**	**993,824**	**152,399**	**1,001,619**	**---**	**---**	**---**	**90,000**	**449,086**	**---**	**152,399**	**877,093**
Savage														
Liquor	5,871,098	5,363,194	507,904	1,843	807	508,940	---	---	---	---	---	---	807	175,000
Sports Center	440,335	488,255	(47,920)	230	63,915	(111,605)	---	---	---	(316,750)	---	---	63,915	310,000
Storm Water	1,551,993	1,387,924	164,069	194,486	1,905	356,650	---	---	---	837,935	141,598	---	1,905	81,000
Street Light Utility	382,704	376,197	6,507	10,990	---	17,497	---	---	---	100,000	60,698	---	---	---
Water and Sewer	11,576,410	9,147,952	2,428,458	211,935	230,238	2,410,155	---	---	---	1,349,000	874,079	---	230,238	2,711,194
Total	**19,822,540**	**16,763,522**	**3,059,018**	**419,484**	**296,865**	**3,181,637**	**---**	**---**	**---**	**1,970,185**	**1,076,375**	**---**	**296,865**	**3,277,194**
Scandia														
Sewer	81,238	118,015	(36,777)	8,085	---	(28,692)	---	---	35	---	23,276	---	---	---
Uptown Sewer Fund	20,535	14,180	6,355	11	---	6,366	---	---	11	2,640	---	---	---	---
Total	**101,773**	**132,195**	**(30,422)**	**8,096**	**---**	**(22,326)**	**---**	**---**	**46**	**2,640**	**23,276**	**---**	**---**	**---**
Scanlon														
Water and Sewer	379,877	367,187	12,690	32,679	21,476	23,893	---	---	87	---	274,305	---	21,695	35,000
Total	**379,877**	**367,187**	**12,690**	**32,679**	**21,476**	**23,893**	**---**	**---**	**87**	**---**	**274,305**	**---**	**21,695**	**35,000**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Seaforth														
Garbage	2,878	2,674	204	---	---	204	---	---	---	---	---	---	---	---
Wastewater	30,494	51,415	(20,921)	113	4,763	(25,571)	---	---	---	---	---	---	4,763	2,000
Water	19,879	29,018	(9,139)	112	4,140	(13,167)	---	---	---	---	---	---	4,140	4,000
Total	**53,251**	**83,107**	**(29,856)**	**225**	**8,903**	**(38,534)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,903**	**6,000**
Sebeka														
Liquor	538,495	519,980	18,515	---	128	18,387	---	---	---	---	---	---	---	---
Sewer	148,593	103,646	44,947	2,570	---	47,517	---	---	---	35,500	---	---	---	---
Water	157,171	85,281	71,890	4,211	3,393	72,708	---	---	---	---	---	---	4,751	59,000
Total	**844,259**	**708,907**	**135,352**	**6,781**	**3,521**	**138,612**	**---**	**---**	**---**	**35,500**	**---**	**---**	**4,751**	**59,000**
Shafer														
Sewer	234,885	186,135	48,750	45,196	17,612	76,334	40,264	---	---	5,000	---	---	17,612	131,500
Storm Water	8,533	3,195	5,338	831	---	6,169	---	---	---	---	---	---	---	---
Water	174,324	177,578	(3,254)	23,802	9,005	11,543	20,197	---	---	---	32,250	---	9,005	47,500
Total	**417,742**	**366,908**	**50,834**	**69,829**	**26,617**	**94,046**	**60,461**	**---**	**---**	**5,000**	**32,250**	**---**	**26,617**	**179,000**
Shakopee														
Electric [29]	49,650,814	44,156,725	5,494,089	1,330,359	64,280	6,760,168	---	---	---	---	---	---	64,280	---
Refuse	137,824	117,111	20,713	---	9,343	11,370	---	---	---	---	---	---	---	---
Sewer	4,222,236	4,216,472	5,764	329,202	---	334,966	---	---	---	125,000	1,638,555	---	---	---
Storm Drainage	1,304,738	1,806,907	(502,169)	568,441	---	66,272	---	---	---	125,000	777,928	---	---	---
Water [29]	4,861,369	5,575,610	(714,241)	795,908	64,686	16,981	---	---	---	---	5,291,976	---	2,295	---
Total	**60,176,981**	**55,872,825**	**4,304,156**	**3,023,910**	**138,309**	**7,189,757**	**---**	**---**	**---**	**250,000**	**7,708,459**	**---**	**66,575**	**---**
Shelly														
Electric	234,368	253,668	(19,300)	5,339	---	(13,961)	---	---	---	11,461	5,883	---	---	---
Garbage	18,412	20,965	(2,553)	---	---	(2,553)	---	---	---	---	---	---	---	---
Sewer	45,768	61,946	(16,178)	259	13,763	(29,682)	---	---	---	---	---	---	13,763	6,000
Water	28,299	22,097	6,202	71	1,530	4,743	---	---	---	---	10,808	---	1,530	5,500
Total	**326,847**	**358,676**	**(31,829)**	**5,669**	**15,293**	**(41,453)**	**---**	**---**	**---**	**11,461**	**16,691**	**---**	**15,293**	**11,500**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sherburn														
Economic Development Authority	60,297	93,243	(32,946)	518	8,648	(41,076)	---	---	---	---	---	---	8,648	10,433
Liquor	875,406	900,088	(24,682)	---	---	(24,682)	---	---	---	---	41,870	---	---	---
Temperance Lake Ridge	2,778,351	2,188,965	589,386	1,657	234,486	356,557	---	---	---	---	1,934,757	3,523,556	208,042	205,000
Water and Sewer [3]	372,795	542,898	(170,103)	19,435	47,299	(197,967)	---	---	---	---	78,739	---	47,299	189,010
Total	**4,086,849**	**3,725,194**	**361,655**	**21,610**	**290,433**	**92,832**	**---**	**---**	**---**	**---**	**2,055,366**	**3,523,556**	**263,989**	**404,443**
Shoreview														
Sewer	4,509,362	4,045,135	464,227	133,277	71,898	525,606	---	101	915	203,000	1,168,095	---	71,898	525,000
Street Light Utility	724,438	325,048	399,390	27,460	---	426,850	---	---	---	37,400	95,219	---	---	---
Surface Water	1,947,975	1,275,009	672,966	60,733	94,585	639,114	---	4,456	1,736	186,000	618,029	---	94,585	495,000
Water	3,102,813	2,690,026	412,787	87,743	432,451	68,079	---	331	2,096	393,000	1,019,749	---	432,451	2,190,000
Total	**10,284,588**	**8,335,218**	**1,949,370**	**309,213**	**598,934**	**1,659,649**	**---**	**4,888**	**4,747**	**819,400**	**2,901,092**	**---**	**598,934**	**3,210,000**
Shorewood														
Recycling	169,929	163,473	6,456	27,231	---	33,687	---	---	---	---	---	---	---	---
Sewer	987,487	1,265,449	(277,962)	99,194	---	(178,768)	---	---	---	17,056	195,084	---	---	---
Storm Water Management Utility	404,877	319,521	85,356	14,871	---	100,227	---	---	---	(220,194)	269,870	---	---	---
Water	453,252	787,603	(334,351)	76,931	13,043	(270,463)	---	---	---	62,868	285,758	---	13,043	270,000
Total	**2,015,545**	**2,536,046**	**(520,501)**	**218,227**	**13,043**	**(315,317)**	**---**	**---**	**---**	**(140,270)**	**750,712**	**---**	**13,043**	**270,000**
Silver Bay														
Liquor	1,109,233	1,013,326	95,907	3,372	1,337	97,942	---	---	---	---	172,137	100,000	---	---
Sewer	896,801	536,708	360,093	15,461	3,883	371,671	---	---	---	---	1,116,249	250,000	---	---
Water	1,039,763	630,224	409,539	15,262	5,371	419,430	---	---	---	---	211,891	---	5,371	40,000
Total	**3,045,797**	**2,180,258**	**865,539**	**34,095**	**10,591**	**889,043**	**---**	**---**	**---**	**---**	**1,500,277**	**350,000**	**5,371**	**40,000**
Silver Lake														
Liquor	543,366	542,495	871	21,157	2,359	19,669	---	---	---	10,702	---	---	---	---
Sewer	155,593	151,021	4,572	9,403	---	13,975	---	---	---	5,000	---	---	---	---
Storm Sewer	16,031	33,138	(17,107)	(17)	---	(17,124)	---	---	---	---	---	---	---	---
Water	122,071	96,316	25,755	9,525	---	35,280	---	---	---	35,000	24,240	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Total	**837,061**	**822,970**	**14,091**	**40,068**	**2,359**	**51,800**	**---**	**---**	**---**	**50,702**	**24,240**	**---**	**---**	**---**
Skyline														
Refuse	21,744	30,096	(8,352)	---	---	(8,352)	---	---	---	---	---	---	---	---
Sewer	30,742	46,696	(15,954)	16,487	2,047	(1,514)	---	---	---	---	---	---	2,047	85,212
Water	18,381	42,631	(24,250)	89,437	---	65,187	---	---	---	---	---	---	---	---
Total	**70,867**	**119,423**	**(48,556)**	**105,924**	**2,047**	**55,321**	**---**	**---**	**---**	**---**	**---**	**---**	**2,047**	**85,212**
Slayton														
Water	524,213	561,809	(37,596)	74,066	992	35,478	---	---	264	316,811	254,157	---	---	---
Total	**524,213**	**561,809**	**(37,596)**	**74,066**	**992**	**35,478**	**---**	**---**	**264**	**316,811**	**254,157**	**---**	**---**	**---**
Sleepy Eye														
Ambulance	214,390	259,518	(45,128)	28,450	---	(16,678)	1,360	---	3,300	---	---	---	---	---
Event Center	236,175	438,564	(202,389)	2,518	---	(199,871)	---	---	---	(44,575)	---	---	---	---
Medical Center	16,826,112	17,435,280	(609,168)	259,545	104,007	(453,630)	---	---	98,232	---	479,993	400,000	102,422	140,000
Public Utilities Commission [4]	5,490,689	4,808,540	682,149	494,716	69,648	1,107,217	---	---	---	286,026	479,142	---	54,225	175,000
Sewer	401,352	152,717	248,635	358,379	---	607,014	---	---	---	250,000	79,638	---	---	---
Total	**23,168,718**	**23,094,619**	**74,099**	**1,143,608**	**173,655**	**1,044,052**	**1,360**	**---**	**101,532**	**491,451**	**1,038,773**	**400,000**	**156,647**	**315,000**
Sobieski														
Refuse or Garbage Collection [0]	18,414	20,059	(1,645)	1,570	---	(75)	---	---	---	(1,580)	---	---	---	---
Sewage Collection and Disposal [0]	20,103	16,513	3,590	---	---	3,590	---	---	---	---	---	---	---	---
Total	**38,517**	**36,572**	**1,945**	**1,570**	**---**	**3,515**	**---**	**---**	**---**	**(1,580)**	**---**	**---**	**---**	**---**
South Haven														
Sewer	45,319	64,183	(18,864)	1,440	17,640	(35,064)	---	---	---	---	656	---	17,640	10,000
Water	19,520	15,670	3,850	---	---	3,850	---	---	---	---	---	---	---	---
Total	**64,839**	**79,853**	**(15,014)**	**1,440**	**17,640**	**(31,214)**	**---**	**---**	**---**	**---**	**656**	**---**	**17,640**	**10,000**
South Saint Paul														
Low Rent Housing	1,213,721	2,425,592	(1,211,871)	1,128,609	22,696	(105,958)	---	1,057,669	---	---	330,499	---	24,202	112,255
Storm Water	538,330	547,822	(9,492)	167,616	30,057	128,067	---	---	165,399	(199,801)	---	---	32,180	80,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Street Light Utility	266,185	184,712	81,473	6,179	---	87,652	---	---	---	---	---	---	---	---
Water and Sewer [3]	5,901,062	5,071,253	829,809	262,330	56,104	1,036,035	---	---	---	(2,136,158)	962,435	---	59,417	222,000
Total	**7,919,298**	**8,229,379**	**(310,081)**	**1,564,734**	**108,857**	**1,145,796**	**---**	**1,057,669**	**165,399**	**(2,335,959)**	**1,292,934**	**---**	**115,799**	**414,255**
Spicer														
Sewer	565,038	652,808	(87,770)	7,209	---	(80,561)	---	---	---	---	5,368	---	---	---
Water	384,324	387,825	(3,501)	10,492	11,597	(4,606)	---	---	---	(15,076)	---	315,000	11,597	15,000
Total	**949,362**	**1,040,633**	**(91,271)**	**17,701**	**11,597**	**(85,167)**	**---**	**---**	**---**	**(15,076)**	**5,368**	**315,000**	**11,597**	**15,000**
Spring Grove														
Electric	1,621,860	1,279,325	342,535	47,308	1,496	388,347	---	---	---	544,058	6,000	---	1,496	10,293
Liquor	426,842	426,501	341	5,438	---	5,779	---	---	---	---	---	---	---	---
Sewer	245,499	230,307	15,192	2,227	19,430	(2,011)	---	---	---	22,500	64,184	---	19,430	43,000
Water	320,488	182,487	138,001	4,902	42,996	99,907	---	---	---	22,500	238,996	---	42,996	72,000
Total	**2,614,689**	**2,118,620**	**496,069**	**59,875**	**63,922**	**492,022**	**---**	**---**	**---**	**589,058**	**309,180**	**---**	**63,922**	**125,293**
Spring Lake Park														
Sewer Utility	834,312	1,021,530	(187,218)	60,030	---	(127,188)	---	---	---	(58,043)	407,877	---	---	---
Water Utility	766,326	878,996	(112,670)	318,517	30,586	175,261	---	---	---	144,985	135,960	---	30,586	219,000
Total	**1,600,638**	**1,900,526**	**(299,888)**	**378,547**	**30,586**	**48,073**	**---**	**---**	**---**	**86,942**	**543,837**	**---**	**30,586**	**219,000**
Spring Park														
Sewer	407,096	481,035	(73,939)	10,516	13,721	(77,144)	---	---	---	---	27,291	---	14,142	57,500
Water	340,273	327,177	13,096	45,865	13,536	45,425	---	---	---	---	27,291	---	14,008	51,250
Total	**747,369**	**808,212**	**(60,843)**	**56,381**	**27,257**	**(31,719)**	**---**	**---**	**---**	**---**	**54,582**	**---**	**28,150**	**108,750**
Spring Valley														
Ambulance	549,474	546,342	3,132	2,572	---	5,704	---	---	---	---	---	---	---	---
Electric	2,815,597	2,576,674	238,923	40,705	167,040	112,588	---	---	---	83,216	158,194	---	167,040	273,000
Sewer Rental	422,492	386,545	35,947	9,878	1,875	43,950	---	---	---	---	27,440	---	1,875	17,000
Storm Water Utility	77,894	32,792	45,102	2,542	5,626	42,018	---	---	---	---	---	---	5,626	51,000
Water	450,531	406,128	44,403	---	27,265	17,138	---	---	---	(26,763)	286,541	---	---	45,000
Total	**4,315,988**	**3,948,481**	**367,507**	**55,697**	**201,806**	**221,398**	**---**	**---**	**---**	**56,453**	**472,175**	**---**	**174,541**	**386,000**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Springfield														
Community Ambulance	241,706	217,928	23,778	18,870	---	42,648	---	---	1,925	---	48,308	---	---	---
Electric Utility	2,913,722	2,474,500	439,222	328,801	367	767,656	---	13,606	4,535	(43,334)	56,973	---	---	---
Rental Housing	222,250	133,389	88,861	3,010	80,814	11,057	---	---	---	---	54,807	465,000	80,814	550,000
Sewer Utility	307,910	564,679	(256,769)	6,135	8,908	(259,542)	---	1,153	384	36,667	14,432	---	8,908	26,603
Storm Sewer	57,575	410	57,165	1,474	11,313	47,326	---	---	---	31,223	8,661	---	11,313	10,080
Water Utility	359,939	527,034	(167,095)	6,706	15,782	(176,171)	---	1,163	388	41,667	20,938	---	15,782	39,978
Total	**4,103,102**	**3,917,940**	**185,162**	**364,996**	**117,184**	**432,974**	**---**	**15,922**	**7,232**	**66,223**	**204,119**	**465,000**	**116,817**	**626,661**
Stacy														
Liquor	3,388,950	3,097,970	290,980	35,435	25,895	300,520	---	---	---	114,223	6,447	---	25,564	231,000
Sewer	502,867	396,071	106,796	108,527	17,018	198,305	101,712	---	---	(8,380)	---	---	17,018	216,000
Storm Sewer	29,850	13,979	15,871	3,398	---	19,269	1,334	---	---	---	---	---	---	---
Water	248,658	259,807	(11,149)	118,357	72,414	34,794	8,336	71,568	---	(6,763)	---	---	66,914	59,855
Total	**4,170,325**	**3,767,827**	**402,498**	**265,717**	**115,327**	**552,888**	**111,382**	**71,568**	**---**	**99,080**	**6,447**	**---**	**109,496**	**506,855**
Staples														
Community Center	126,248	293,927	(167,679)	154,008	---	(13,671)	19,632	---	119,579	---	---	---	---	---
Light	3,225,185	2,804,789	420,396	48,483	37,683	431,196	---	---	677	42,123	45,349	---	37,683	128,847
Sewer	605,843	551,493	54,350	332,674	---	387,024	---	---	327,413	2,123	490,977	---	---	---
Water	611,927	537,446	74,481	14,410	31,152	57,739	---	---	244	22,123	64,657	---	32,157	124,000
Total	**4,569,203**	**4,187,655**	**381,548**	**549,575**	**68,835**	**862,288**	**19,632**	**---**	**447,913**	**66,369**	**600,983**	**---**	**69,840**	**252,847**
Starbuck														
Garbage [0]	109,194	91,800	17,394	---	---	17,394	---	---	---	---	---	---	---	---
Hobo Park [0]	267,114	122,133	144,981	677	---	145,658	---	---	---	179,117	3,692	---	---	---
Sewer	365,178	271,170	94,008	308	2,840	91,476	---	---	---	(58,911)	105,890	---	2,840	21,000
Storm Sewer [0]	36,742	7,115	29,627	---	---	29,627	---	---	---	8,582	---	---	---	---
Water [0]	267,774	153,123	114,651	10,271	---	124,922	---	---	10,000	(57,679)	77,941	---	---	---
Total	**1,046,002**	**645,341**	**400,661**	**11,256**	**2,840**	**409,077**	**---**	**---**	**10,000**	**71,109**	**187,523**	**---**	**2,840**	**21,000**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Steen														
Sewer Enterprise Fund [0]	19,951	20,581	(630)	580	---	(50)	---	---	---	---	49,326	---	---	---
Water Enterprise Fund [0]	27,407	15,889	11,518	---	128	11,390	---	---	---	---	---	---	128	1,160
Total	**47,358**	**36,470**	**10,888**	**580**	**128**	**11,340**	**---**	**---**	**---**	**---**	**49,326**	**---**	**128**	**1,160**
Stephen														
Electric	841,550	778,139	63,411	143	---	63,554	---	---	143	112,114	---	---	---	---
Gas	525,215	269,064	256,151	110	---	256,261	---	---	110	162,031	---	---	---	---
Refuse	82,533	85,574	(3,041)	---	---	(3,041)	---	---	---	---	---	---	---	---
Sewer	135,525	90,087	45,438	---	25,050	20,388	---	---	---	---	14,000	56,000	25,050	45,340
Tamarac Senior Housing [29]	682,214	714,333	(32,119)	210,004	87,581	90,304	---	---	---	---	---	---	87,581	120,000
Water	171,002	220,299	(49,297)	9,883	8,779	(48,193)	---	---	104	---	---	---	8,779	54,517
Total	**2,438,039**	**2,157,496**	**280,543**	**220,140**	**121,410**	**379,273**	**---**	**---**	**357**	**274,145**	**14,000**	**56,000**	**121,410**	**219,857**
Stewart														
Garbage	32,172	32,730	(558)	---	---	(558)	---	---	---	---	---	---	---	---
Sewer	133,076	89,267	43,809	532,781	9,668	566,922	---	---	350,301	(2,209)	484,592	101,669	9,668	63,733
Storm Water	105,414	89,764	15,650	2,357	20,512	(2,505)	---	---	---	---	---	---	20,512	70,123
Water	150,465	155,466	(5,001)	435,678	8,936	421,741	---	---	242,391	---	453,685	94,025	8,936	57,779
Total	**421,127**	**367,227**	**53,900**	**970,816**	**39,116**	**985,600**	**---**	**---**	**592,692**	**(2,209)**	**938,277**	**195,694**	**39,116**	**191,635**
Stewartville														
Sewer	1,096,265	799,014	297,251	8,571	28,571	277,251	---	---	---	40,000	267,948	311,000	28,571	135,000
Storm Sewer	211,865	79,994	131,871	8,252	---	140,123	---	---	---	---	26,835	---	---	---
Water	931,513	541,454	390,059	40,805	6,430	424,434	---	---	---	40,000	405,854	382,000	6,430	30,000
Total	**2,239,643**	**1,420,462**	**819,181**	**57,628**	**35,001**	**841,808**	**---**	**---**	**---**	**80,000**	**700,637**	**693,000**	**35,001**	**165,000**
Stillwater														
Parking	429,097	459,393	(30,296)	27,402	---	(2,894)	---	---	122	---	61,289	---	---	---
Sanitary Sewer	2,339,012	3,256,871	(917,859)	453,021	---	(464,838)	---	---	530	---	35,567	---	---	---
Signs and Lighting	393,349	369,417	23,932	612	---	24,544	---	---	127	(21,352)	55,433	---	---	---
Storm Sewer	606,942	829,124	(222,182)	57,262	---	(164,920)	---	---	476	31,500	---	---	---	---

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Water Commissioners Board [29]	1,308,247	1,821,417	(513,170)	179,223	28,356	(362,303)	---	---	---	---	302,256	---	28,356	85,000
Total	**5,076,647**	**6,736,222**	**(1,659,575)**	**717,520**	**28,356**	**(970,411)**	**---**	**---**	**1,255**	**10,148**	**454,545**	**---**	**28,356**	**85,000**
Stockton														
Sewer Operations	94,608	101,160	(6,552)	603	---	(5,949)	---	---	---	8,496	---	---	---	---
Water Operations	110,820	138,230	(27,410)	587	7,923	(34,746)	---	---	---	3,226	---	---	7,920	36,865
Total	**205,428**	**239,390**	**(33,962)**	**1,190**	**7,923**	**(40,695)**	**---**	**---**	**---**	**11,722**	**---**	**---**	**7,920**	**36,865**
Storden														
Water and Sewer [3]	121,644	137,763	(16,119)	7,238	42,735	(51,616)	---	7,104	---	---	---	---	42,735	26,000
Total	**121,644**	**137,763**	**(16,119)**	**7,238**	**42,735**	**(51,616)**	**---**	**7,104**	**---**	**---**	**---**	**---**	**42,735**	**26,000**
Sturgeon Lake														
Sewer Fund	226,891	262,030	(35,139)	1,083	45,632	(79,688)	---	---	---	---	---	---	45,632	175,000
Water Fund	187,008	152,349	34,659	1,099	26,052	9,706	---	---	---	---	---	---	26,052	80,000
Total	**413,899**	**414,379**	**(480)**	**2,182**	**71,684**	**(69,982)**	**---**	**---**	**---**	**---**	**---**	**---**	**71,684**	**255,000**
Sunburg														
Sewer [0]	26,693	12,210	14,483	3,383	1,709	16,157	---	---	---	---	---	---	1,709	7,000
Total	**26,693**	**12,210**	**14,483**	**3,383**	**1,709**	**16,157**	**---**	**---**	**---**	**---**	**---**	**---**	**1,709**	**7,000**
Swanville														
Refuse and Recycling	32,168	31,426	742	1,723	---	2,465	---	---	---	---	---	---	---	---
Sewer	58,256	50,042	8,214	18	---	8,232	---	---	---	---	---	---	---	---
Water	61,559	73,938	(12,379)	3,173	15,497	(24,703)	---	---	---	---	---	---	15,497	26,000
Total	**151,983**	**155,406**	**(3,423)**	**4,914**	**15,497**	**(14,006)**	**---**	**---**	**---**	**---**	**---**	**---**	**15,497**	**26,000**
Taconite														
CBT Joint Wastewater [0]	---	44,061	(44,061)	---	---	(44,061)	---	---	---	(296,141)	252,080	---	---	---
Sewage Disposal [0]	58,262	14,845	43,417	15,403	---	58,820	3,202	---	---	296,141	---	---	---	---
Water [0]	34,957	21,328	13,629	9,291	---	22,920	3,788	---	---	---	---	---	---	---
Total	**93,219**	**80,234**	**12,985**	**24,694**	**---**	**37,679**	**6,990**	**---**	**---**	**---**	**252,080**	**---**	**---**	**---**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Tamarack														
Sewer Fund [0]	34,052	46,789	(12,737)	---	---	(12,737)	---	---	---	---	---	---	---	---
Total	**34,052**	**46,789**	**(12,737)**	**---**	**---**	**(12,737)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taunton														
Water and Sewer	57,343	46,083	11,260	928	---	12,188	---	---	---	---	---	---	---	---
Total	**57,343**	**46,083**	**11,260**	**928**	**---**	**12,188**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taylors Falls														
Sewer	94,393	212,315	(117,922)	55,220	---	(62,702)	---	---	---	---	116,626	---	---	---
Storm Sewer	9,194	42,267	(33,073)	---	---	(33,073)	---	---	---	---	---	---	---	---
Water	114,086	118,510	(4,424)	15,054	5,603	5,027	15,007	---	---	---	6,533	---	5,603	62,000
Total	**217,673**	**373,092**	**(155,419)**	**70,274**	**5,603**	**(90,748)**	**15,007**	**---**	**---**	**---**	**123,159**	**---**	**5,603**	**62,000**
Thief River Falls														
Electric	15,588,562	14,130,415	1,458,147	648,535	242,013	1,864,669	---	---	---	(3,741,766)	---	---	242,013	270,000
Liquor	4,941,914	4,598,819	343,095	49,448	---	392,543	---	---	---	431,307	35,425	---	---	---
Storm Water	251,223	164,887	86,336	8,790	---	95,126	---	---	---	---	---	---	---	---
Wastewater	1,089,640	747,679	341,961	85,028	21,132	405,857	---	---	---	28,423	---	92,300	21,132	84,098
Water	2,828,934	1,963,693	865,241	120,186	319,117	666,310	---	---	10,000	(125,516)	---	617,700	319,117	630,200
Total	**24,700,273**	**21,605,493**	**3,094,780**	**911,987**	**582,262**	**3,424,505**	**---**	**---**	**10,000**	**(3,407,552)**	**35,425**	**710,000**	**582,262**	**984,298**
Tintah														
Water [0]	7,122	3,412	3,710	---	---	3,710	---	---	---	---	---	---	---	---
Total	**7,122**	**3,412**	**3,710**	**---**	**---**	**3,710**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Tonka Bay														
Dock	78,555	27,065	51,490	3,175	---	54,665	---	---	---	53,100	---	---	---	---
Garbage	98,819	98,535	284	630	---	914	---	---	---	---	---	---	---	---
Recycling	95,914	102,697	(6,783)	3,896	---	(2,887)	---	---	---	---	---	---	---	---
Sewer	386,326	429,913	(43,587)	25,061	---	(18,526)	---	---	---	59,465	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Storm Water	21,208	19,001	2,207	1,141	---	3,348	---	---	---	8,248	---	---	---	---
Water	397,672	426,219	(28,547)	2,607	14,778	(40,718)	---	---	---	35,000	1,269,227	1,005,028	2,281	---
Total	**1,078,494**	**1,103,430**	**(24,936)**	**36,510**	**14,778**	**(3,204)**	**---**	**---**	**---**	**155,813**	**1,269,227**	**1,005,028**	**2,281**	**---**
Tower**														
Sewer	78,206	104,683	(26,477)	100	567	(26,944)	---	---	100	---	---	---	567	16,000
Water	127,683	154,743	(27,060)	100	---	(26,960)	---	---	100	---	---	---	---	---
Total	**205,889**	**259,426**	**(53,537)**	**200**	**567**	**(53,904)**	**---**	**---**	**200**	**---**	**---**	**---**	**567**	**16,000**
Tracy														
Deputy Registrar and License	878,293	918,451	(40,158)	23,283	---	(16,875)	---	---	21,110	---	---	---	---	---
Eastview Apartments	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	676,111	643,881	32,230	153	---	32,383	---	---	---	---	33,000	---	---	---
O'Brien Court	45,000	51,246	(6,246)	35,849	---	29,603	---	---	---	28,905	36,340	---	---	---
Orchard Lane Townhomes	83,200	61,769	21,431	2,457	38,958	(15,070)	---	---	---	(23,176)	---	---	39,250	35,000
Refuse Collection	142,527	139,836	2,691	873	---	3,564	---	---	---	---	---	---	---	---
Sewer	508,853	542,845	(33,992)	100,863	213,526	(146,655)	---	---	---	10,000	2,062,886	11,602,000	172,546	9,322,463
Storm Water	---	20,571	(20,571)	---	51,800	(72,371)	---	---	---	---	753,802	2,430,000	20,449	---
Utility Surcharge	163	4,080	(3,917)	---	---	(3,917)	---	---	---	31,000	---	---	---	---
Water	469,272	476,718	(7,446)	29,981	106,581	(84,046)	---	---	---	22,507	472,151	4,097,000	52,116	684,537
Total	**2,803,419**	**2,859,397**	**(55,978)**	**193,459**	**410,865**	**(273,384)**	**---**	**---**	**21,110**	**69,236**	**3,358,179**	**18,129,000**	**284,361**	**10,042,000**
Trimont														
Refuse	51,130	49,383	1,747	---	---	1,747	---	---	---	---	---	---	---	---
Wastewater Fund	224,313	201,043	23,270	20,576	5,420	38,426	9,483	---	---	---	---	---	5,420	93,000
Water Fund	119,391	203,357	(83,966)	6,159	---	(77,807)	---	---	---	---	102,832	---	---	---
Water Project 2000	32,788	64,603	(31,815)	669	---	(31,146)	---	---	---	12,000	---	---	---	---
Total	**427,622**	**518,386**	**(90,764)**	**27,404**	**5,420**	**(68,780)**	**9,483**	**---**	**---**	**12,000**	**102,832**	**---**	**5,420**	**93,000**
Trommald														
Water [0]	10,200	8,456	1,744	40	---	1,784	---	---	---	---	---	---	---	---
Total	**10,200**	**8,456**	**1,744**	**40**	**---**	**1,784**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Trosky														
Garbage [0]	6,094	5,976	118	---	---	118	---	---	---	---	---	---	---	---
Water [0]	5,152	4,168	984	8,925	296	9,613	---	---	---	---	---	---	296	9,000
Total	**11,246**	**10,144**	**1,102**	**8,925**	**296**	**9,731**	**---**	**---**	**---**	**---**	**---**	**---**	**296**	**9,000**
Truman														
Electric	1,778,860	1,854,461	(75,601)	93,307	56,259	(38,553)	---	---	---	577,094	---	---	56,259	96,870
Sewer	217,369	261,430	(44,061)	3,782	7,259	(47,538)	---	---	---	(425,350)	---	---	7,259	15,000
Storm Sewer	39,510	80,474	(40,964)	---	38,958	(79,922)	---	---	---	(64,868)	---	---	38,958	64,000
Water	191,708	309,533	(117,825)	29,890	4,945	(92,880)	---	---	---	(170,750)	---	---	4,945	8,130
Total	**2,227,447**	**2,505,898**	**(278,451)**	**126,979**	**107,421**	**(258,893)**	**---**	**---**	**---**	**(83,874)**	**---**	**---**	**107,421**	**184,000**
Twin Lakes														
Sewer [0]	12,555	12,495	60	---	---	60	---	---	---	---	---	---	---	---
Water [0]	15,318	38,885	(23,567)	---	---	(23,567)	---	---	---	---	---	---	---	---
Total	**27,873**	**51,380**	**(23,507)**	**---**	**---**	**(23,507)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Twin Valley														
Liquor	544,216	522,602	21,614	2,714	---	24,328	---	---	---	24,674	---	---	---	---
Sanitation	69,594	54,736	14,858	---	---	14,858	---	---	---	---	---	---	---	---
Sewer	130,281	188,878	(58,597)	24,539	62,582	(96,640)	11,241	---	---	19,896	---	704,550	62,582	768,938
Storm Utility	26,326	13,099	13,227	9,854	1,502	21,579	6,212	---	---	(8,142)	---	---	1,502	18,860
Water	202,845	193,573	9,272	350,478	110,326	249,424	3,269	---	321,355	(11,754)	276,488	1,375,834	110,326	1,368,345
Total	**973,262**	**972,888**	**374**	**387,585**	**174,410**	**213,549**	**20,722**	**---**	**321,355**	**24,674**	**276,488**	**2,080,384**	**174,410**	**2,156,143**
Two Harbors														
Campground	681,334	258,847	422,487	5,924	8,028	420,383	---	---	---	250,000	---	---	8,028	---
Electric	4,126,418	3,166,361	960,057	185,889	1,769	1,144,177	---	---	690	363,470	69,676	---	1,769	---
Gas	2,712,203	2,539,825	172,378	57,575	547	229,406	---	---	576	82,740	28,352	---	547	---
Liquor	2,655,824	2,401,785	254,039	14,824	---	268,863	---	---	407	1,500	---	---	---	---
Sewer	1,341,640	1,275,115	66,525	64,387	12,867	118,045	---	---	681	---	1,133,957	1,619,706	12,766	15,750
Storm Water Utility	164,007	30,110	133,897	8,297	13,736	128,458	---	---	---	---	95,063	100,000	13,736	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	1,176,267	1,360,978	(184,711)	10,076	102,532	(277,167)	---	---	813	(250,000)	124,638	---	102,501	546,000
Total	**12,857,693**	**11,033,021**	**1,824,672**	**346,972**	**139,479**	**2,032,165**	**---**	**---**	**3,167**	**447,710**	**1,451,686**	**1,719,706**	**139,347**	**561,750**
Tyler														
Electric	1,244,349	919,010	325,339	11,453	---	336,792	---	---	75	(16,666)	168,576	151,166	---	31,666
Garbage	152,259	143,408	8,851	291	---	9,142	---	---	162	(16,667)	153,511	151,167	---	31,667
Natural Gas	484,819	396,600	88,219	353	34,380	54,192	---	---	117	(16,667)	153,510	151,167	29,968	121,667
Sewer	103,115	150,081	(46,966)	189	3,900	(50,677)	---	---	60	(16,667)	153,510	151,167	3,900	126,787
Water	345,101	342,628	2,473	761	40,564	(37,330)	---	---	64	(16,667)	162,286	151,167	40,564	209,147
Total	**2,329,643**	**1,951,727**	**377,916**	**13,047**	**78,844**	**312,119**	**---**	**---**	**478**	**(83,334)**	**791,393**	**755,834**	**74,432**	**520,934**
Ulen														
Garbage	40,011	53,933	(13,922)	14,772	---	850	---	---	---	---	---	---	---	---
Liquor	384,314	372,483	11,831	442	---	12,273	---	---	---	---	2,520	---	---	---
Nursing Home [14]	4,657,124	4,250,769	406,355	81,859	4,818	483,396	---	---	---	253,932	559,973	---	---	---
Sewer	120,687	103,597	17,090	16,007	14,283	18,814	15,907	---	---	---	2,259	---	14,283	68,100
Water	127,100	141,316	(14,216)	16,547	49,963	(47,632)	15,907	---	---	---	---	---	49,963	23,000
Total	**5,329,236**	**4,922,098**	**407,138**	**129,627**	**69,064**	**467,701**	**31,814**	**---**	**---**	**253,932**	**564,752**	**---**	**64,246**	**91,100**
Underwood														
Liquor	618,843	582,420	36,423	571	1,205	35,789	---	---	---	25,000	---	---	---	---
Sewer	89,126	101,236	(12,110)	2,593	---	(9,517)	---	---	---	---	---	---	---	24,000
Water	105,706	129,860	(24,154)	2,142	2,720	(24,732)	---	---	---	(10,000)	---	---	2,720	42,000
Total	**813,675**	**813,516**	**159**	**5,306**	**3,925**	**1,540**	**---**	**---**	**---**	**15,000**	**---**	**---**	**2,720**	**66,000**
Upsala														
Garbage and Recycling [0]	48,661	45,949	2,712	7,042	---	9,754	---	---	---	---	---	---	---	---
Sewer [0]	61,318	13,516	47,802	614	230	48,186	---	---	---	---	---	---	230	11,517
Water [0]	128,706	16,459	112,247	1,752	3,129	110,870	---	---	---	---	---	---	3,129	40,517
Total	**238,685**	**75,924**	**162,761**	**9,408**	**3,359**	**168,810**	**---**	**---**	**---**	**---**	**---**	**---**	**3,359**	**52,034**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Urbank														
Sewer Fund [0]	23,679	11,137	12,542	---	3,836	8,706	---	---	---	---	---	---	3,836	1,000
Total	**23,679**	**11,137**	**12,542**	**---**	**3,836**	**8,706**	**---**	**---**	**---**	**---**	**---**	**---**	**3,836**	**1,000**
Utica														
Sewer [0]	29,716	18,572	11,144	168	---	11,312	---	---	---	---	46,262	---	---	---
Water [0]	32,050	15,753	16,297	167	642	15,822	---	---	---	---	---	---	642	10,000
Total	**61,766**	**34,325**	**27,441**	**335**	**642**	**27,134**	**---**	**---**	**---**	**---**	**46,262**	**---**	**642**	**10,000**
Vadnais Heights														
Sewer Utility	1,821,720	1,864,435	(42,715)	229,181	---	186,466	---	---	---	340,675	687,470	---	---	---
Surface Water Management	437,509	390,435	47,074	65,657	---	112,731	---	---	---	18,776	---	---	---	---
Water Utility	1,427,378	974,910	452,468	228,206	---	680,674	---	---	---	15,848	---	---	---	---
Total	**3,686,607**	**3,229,780**	**456,827**	**523,044**	**---**	**979,871**	**---**	**---**	**---**	**375,299**	**687,470**	**---**	**---**	**---**
Vergas														
Liquor	598,425	555,087	43,338	3,042	---	46,380	---	---	---	40,000	---	---	---	---
Sewer	84,238	90,623	(6,385)	5,635	4,677	(5,427)	---	---	---	---	---	---	4,677	24,000
Water	94,248	100,555	(6,307)	5,351	3,118	(4,074)	---	---	---	---	11,553	---	3,118	16,000
Total	**776,911**	**746,265**	**30,646**	**14,028**	**7,795**	**36,879**	**---**	**---**	**---**	**40,000**	**11,553**	**---**	**7,795**	**40,000**
Vermillion														
Sewer	64,291	93,834	(29,543)	28,182	---	(1,361)	---	---	---	---	28,067	---	---	---
Water	52,649	72,032	(19,383)	2,565	---	(16,818)	---	---	---	---	---	---	---	---
Total	**116,940**	**165,866**	**(48,926)**	**30,747**	**---**	**(18,179)**	**---**	**---**	**---**	**---**	**28,067**	**---**	**---**	**---**
Verndale														
Liquor	317,155	292,983	24,172	299	190	24,281	---	---	123	---	27,112	---	---	---
Sewer	113,257	152,854	(39,597)	37,287	45,062	(47,372)	---	---	62	---	---	---	45,062	77,214
Water	107,641	105,767	1,874	5,593	3,016	4,451	---	---	53	17,226	---	---	3,014	55,786
Total	**538,053**	**551,604**	**(13,551)**	**43,179**	**48,268**	**(18,640)**	**---**	**---**	**238**	**17,226**	**27,112**	**---**	**48,076**	**133,000**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Vernon Center														
Sanitation	27,370	26,743	627	---	---	627	---	---	---	---	---	---	---	---
Sewer	91,947	110,391	(18,444)	49,130	13,240	17,446	26,308	---	---	---	---	---	13,240	32,000
Water	119,735	99,367	20,368	11,243	34,908	(3,297)	---	---	---	---	---	---	34,908	70,000
Total	**239,052**	**236,501**	**2,551**	**60,373**	**48,148**	**14,776**	**26,308**	**---**	**---**	**---**	**---**	**---**	**48,148**	**102,000**
Vesta														
Garbage	19,384	16,632	2,752	---	---	2,752	---	---	---	---	---	---	---	---
Liquor [32]	---	---	---	---	---	---	---	---	---	(10,673)	---	---	---	---
Wastewater	35,151	57,495	(22,344)	1,579	---	(20,765)	---	---	1,275	---	13,507	---	---	---
Water	111,749	108,563	3,186	1,624	30,135	(25,325)	---	---	1,275	---	60,421	---	20,269	12,000
Total	**166,284**	**182,690**	**(16,406)**	**3,203**	**30,135**	**(43,338)**	**---**	**---**	**2,550**	**(10,673)**	**73,928**	**---**	**20,269**	**12,000**
Victoria														
Sewer	1,076,426	1,310,159	(233,733)	71,569	1,983	(164,147)	---	---	---	---	99,396	---	1,983	29,563
Storm Sewer	339,440	372,295	(32,855)	12,215	---	(20,640)	---	---	---	---	79,372	---	---	---
Water	1,299,328	1,333,884	(34,556)	107,147	109,483	(36,892)	---	---	---	---	819,205	---	109,483	695,000
Total	**2,715,194**	**3,016,338**	**(301,144)**	**190,931**	**111,466**	**(221,679)**	**---**	**---**	**---**	**---**	**997,973**	**---**	**111,466**	**724,563**
Viking														
Garbage	9,154	8,027	1,127	---	---	1,127	---	---	---	---	---	---	---	---
Sanitary Sewer	33,213	99,882	(66,669)	---	11,348	(78,017)	---	---	---	---	---	---	11,348	10,000
Water	5,157	7,848	(2,691)	---	---	(2,691)	---	---	---	---	---	---	---	---
Total	**47,524**	**115,757**	**(68,233)**	**---**	**11,348**	**(79,581)**	**---**	**---**	**---**	**---**	**---**	**---**	**11,348**	**10,000**
Villard														
Economic Development Authority	---	---	---	---	---	---	---	---	---	22,275	---	---	---	---
Sewer	115,883	124,980	(9,097)	11	35,887	(44,973)	---	---	---	---	---	---	35,887	15,000
Total	**115,883**	**124,980**	**(9,097)**	**11**	**35,887**	**(44,973)**	**---**	**---**	**---**	**22,275**	**---**	**---**	**35,887**	**15,000**
Virginia														
Clinic Facility Capital Lease	1,345,711	394,635	951,076	76,100	503,002	524,174	---	---	---	---	---	---	503,002	841,627

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Electric	13,419,379	12,277,168	1,142,211	205,641	1,446,288	(98,436)	---	---	---	---	1,938,077	---	40,998	46,466
Gas	3,654,455	2,803,134	851,321	5,399	30,780	825,940	---	---	---	---	974,079	---	30,780	144,520
Golf Course	339,382	488,092	(148,710)	---	---	(148,710)	---	---	---	(250,000)	---	---	---	---
Hospital	501,975	636,381	(134,406)	4,498	15,563	(145,471)	---	---	---	---	---	---	15,563	950,000
Sewer	2,583,095	1,960,164	622,931	119,751	230,027	512,655	---	---	---	---	8,983	---	230,027	787,000
Solid Waste Disposal	1,598,153	1,337,770	260,383	43,285	---	303,668	---	---	---	---	---	---	---	---
Steam	4,350,711	11,566,013	(7,215,302)	9,209	623	(7,206,716)	---	---	---	---	722,387	---	623	290,781
Washington Manor	672,178	450,549	221,629	377	26,615	195,391	---	---	---	---	35,404	---	26,615	240,000
Water	1,533,685	1,917,927	(384,242)	69,804	214,722	(529,160)	---	---	---	---	278,882	---	37,201	515,293
Total	**29,998,724**	**33,831,833**	**(3,833,109)**	**534,064**	**2,467,620**	**(5,766,665)**	**---**	**---**	**---**	**(250,000)**	**3,957,812**	**---**	**884,809**	**3,815,687**
Wabasha														
Sewer	791,011	747,144	43,867	6,773	27,001	23,639	---	---	---	27,500	386,609	---	27,001	475,320
Water	374,321	331,422	42,899	15,929	10,552	48,276	---	---	---	27,500	---	---	10,552	85,180
Total	**1,165,332**	**1,078,566**	**86,766**	**22,702**	**37,553**	**71,915**	**---**	**---**	**---**	**55,000**	**386,609**	**---**	**37,553**	**560,500**
Wabasso														
Garbage	35,330	30,764	4,566	30,131	---	34,697	---	---	---	---	---	---	---	---
Sewer	173,073	110,413	62,660	12,912	10,617	64,955	---	---	---	28,500	62,206	---	10,222	38,815
Water	159,933	197,524	(37,591)	33,808	50,620	(54,403)	---	---	---	---	32,602	---	50,620	33,185
Total	**368,336**	**338,701**	**29,635**	**76,851**	**61,237**	**45,249**	**---**	**---**	**---**	**28,500**	**94,808**	**---**	**60,842**	**72,000**
Waconia														
Sewer	1,976,688	2,742,224	(765,536)	966,658	852,009	(650,887)	---	---	---	124,986	1,102,035	1,549,153	104,887	415,000
Storm Water	876,748	1,249,249	(372,501)	105,027	78,972	(346,446)	---	---	---	(253,134)	1,010,986	535,670	54,130	185,000
Street Light Utility	254,218	259,716	(5,498)	9,874	---	4,376	---	---	---	---	---	---	---	---
Water	1,399,485	1,837,993	(438,508)	956,137	879,433	(361,804)	---	---	---	210,361	848,370	1,036,621	146,094	630,000
Total	**4,507,139**	**6,089,182**	**(1,582,043)**	**2,037,696**	**1,810,414**	**(1,354,761)**	**---**	**---**	**---**	**82,213**	**2,961,391**	**3,121,444**	**305,111**	**1,230,000**
Wadena														
Commercial Apartments [13][29]	96,951	111,545	(14,594)	329	---	(14,265)	---	---	---	---	---	---	---	---
Electric	5,997,862	4,925,674	1,072,188	114,575	48,278	1,138,485	---	---	---	287,635	388,947	---	35,627	60,000

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Fair Oaks Apartments [13][29]	154,238	37,392	116,846	5,768	75,000	47,614	---	---	---	(4,288)	---	---	75,000	80,000
Golf	367,137	433,323	(66,186)	189	---	(65,997)	---	---	---	(97,700)	113,513	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	221,903	318,843	(96,940)	209,565	7,757	104,868	---	201,337	---	---	---	---	12,757	201,576
Humphrey Manor West Owned Public Housing [13][29]	231,719	435,066	(203,347)	140,819	---	(62,528)	---	151,967	---	---	7,500	---	---	---
Liquor	2,195,834	2,055,535	140,299	10,316	---	150,615	---	---	---	217,700	3,350	---	---	---
Section 8 [13][29]	1,432	275,958	(274,526)	256,559	---	(17,967)	---	256,559	---	---	---	---	---	---
Sewer	916,417	1,033,342	(116,925)	253,631	84,956	51,750	---	---	---	527,867	1,180,468	3,524,000	73,870	448,850
Thelen Building [13][29]	---	---	---	1,564	---	1,564	---	---	---	---	---	---	---	---
Water	748,753	622,360	126,393	245,179	44,908	326,664	---	---	---	446,134	1,088,126	---	47,442	394,447
Wellness Center	524,354	931,869	(407,515)	1,741	---	(405,774)	---	---	---	(139,200)	15,978	---	---	---
Total	**11,456,600**	**11,180,907**	**275,693**	**1,240,235**	**260,899**	**1,255,029**	**---**	**609,863**	**---**	**1,238,148**	**2,797,882**	**3,524,000**	**244,696**	**1,184,873**
Wahkon														
Sewer [0]	220,017	122,703	97,314	28,099	---	125,413	---	---	---	100,000	30,851	---	---	---
Total	**220,017**	**122,703**	**97,314**	**28,099**	**---**	**125,413**	**---**	**---**	**---**	**100,000**	**30,851**	**---**	**---**	**---**
Waite Park**														
Sewer	1,725,973	2,017,740	(291,767)	39,042	---	(252,725)	---	---	---	---	---	---	---	---
Storm Water	46,935	29,687	17,248	1,420	---	18,668	---	---	---	---	---	---	---	---
Water	1,952,629	1,562,483	390,146	34,468	54,617	369,997	---	---	---	---	---	---	54,617	375,000
Total	**3,725,537**	**3,609,910**	**115,627**	**74,930**	**54,617**	**135,940**	**---**	**---**	**---**	**---**	**---**	**---**	**54,617**	**375,000**
Waldorf														
Sewer [0]	64,784	15,876	48,908	---	---	48,908	---	---	---	(176,650)	---	---	---	---
Water	64,863	16,815	48,048	---	---	48,048	---	---	---	(140,375)	---	---	---	---
Total	**129,647**	**32,691**	**96,956**	**---**	**---**	**96,956**	**---**	**---**	**---**	**(317,025)**	**---**	**---**	**---**	**---**
Walker														
Deputy Registrar	2,409,804	2,348,619	61,185	689	---	61,874	---	---	---	80,450	7,035	---	---	---
Liquor	972,085	919,977	52,108	1,400	---	53,508	---	---	---	74,241	---	---	---	---
Sewer	315,629	342,740	(27,111)	2,814	304	(24,601)	---	---	---	161,270	11,937	---	---	---

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Storm Water	8,094	178	7,916	---	---	7,916	---	---	---	---	---	---	---	---
Water	311,806	313,888	(2,082)	1,041	1,621	(2,662)	---	---	---	103,500	17,884	---	1,317	113,980
Total	**4,017,418**	**3,925,402**	**92,016**	**5,944**	**1,925**	**96,035**	**---**	**---**	**---**	**419,461**	**36,856**	**---**	**1,317**	**113,980**
Walnut Grove														
Garbage	42,243	39,295	2,948	275	---	3,223	---	---	---	---	---	---	---	---
Liquor	419,089	435,116	(16,027)	2,605	928	(14,350)	---	---	---	---	---	---	---	---
Senior Housing	596,142	600,218	(4,076)	608	55,923	(59,391)	---	---	---	---	---	---	55,923	130,000
Sewer	153,043	150,756	2,287	3,828	8,766	(2,651)	---	---	---	(21,200)	---	---	8,766	19,800
Storm Water	61,096	39,705	21,391	3,418	20,321	4,488	---	---	---	(31,855)	---	---	20,321	45,900
Water	113,548	98,647	14,901	2,553	10,820	6,634	---	---	---	(16,102)	---	---	10,759	24,300
Total	**1,385,161**	**1,363,737**	**21,424**	**13,287**	**96,758**	**(62,047)**	**---**	**---**	**---**	**(69,157)**	**---**	**---**	**95,769**	**220,000**
Walters														
Sewer [0]	18,975	9,194	9,781	8,273	16,137	1,917	---	---	---	---	---	---	9,216	6,900
Water [0]	9,720	12,870	(3,150)	720	861	(3,291)	---	---	---	---	---	---	---	---
Total	**28,695**	**22,064**	**6,631**	**8,993**	**16,998**	**(1,374)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,216**	**6,900**
Waltham														
Sewer	20,386	31,352	(10,966)	8	3,062	(14,020)	---	---	---	(18,562)	---	---	3,062	16,000
Waste Removal	10,268	9,233	1,035	---	---	1,035	---	---	---	---	---	---	---	---
Water	47,309	80,949	(33,640)	33	13,815	(47,422)	---	---	---	---	25,748	---	13,815	10,000
Total	**77,963**	**121,534**	**(43,571)**	**41**	**16,877**	**(60,407)**	**---**	**---**	**---**	**(18,562)**	**25,748**	**---**	**16,877**	**26,000**
Wanamingo														
Medical Center	50,788	34,780	16,008	8,805	18,013	6,800	8,805	---	---	---	9,640	---	18,013	23,000
Sanitation	77,059	69,502	7,557	---	---	7,557	---	---	---	---	---	---	---	---
Wastewater	259,795	279,624	(19,829)	2,666	---	(17,163)	---	---	---	---	---	---	---	---
Water	271,254	251,517	19,737	4,312	7,953	16,096	---	---	---	---	13,992	---	7,953	148,000
Total	**658,896**	**635,423**	**23,473**	**15,783**	**25,966**	**13,290**	**8,805**	**---**	**---**	**---**	**23,632**	**---**	**25,966**	**171,000**
Wanda														
Refuse or Garbage Collection [0]	5,765	4,971	794	---	---	794	---	---	---	---	---	---	---	---

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Sewage Collection and Disposal [0]	9,565	14,239	(4,674)	---	---	(4,674)	---	---	---	(4,674)	---	---	---	---
Water [0]	9,214	11,402	(2,188)	---	---	(2,188)	---	---	---	(2,188)	---	---	---	---
Total	**24,544**	**30,612**	**(6,068)**	**---**	**---**	**(6,068)**	**---**	**---**	**---**	**(6,862)**	**---**	**---**	**---**	**---**
Warren**														
Assisted Living	894,954	989,679	(94,725)	---	---	(94,725)	---	---	---	---	---	---	---	---
Electric	2,133,484	2,064,399	69,085	28,618	---	97,703	---	---	---	25,000	21,395	---	---	---
Gas Distribution	953,447	888,275	65,172	10,314	---	75,486	---	---	---	---	306,246	---	---	---
Housing	9,300	6,919	2,381	34	2,906	(491)	---	---	---	---	---	---	---	---
Long-Term Care	4,247,198	4,514,678	(267,480)	---	---	(267,480)	---	---	---	---	---	---	52,339	1,423,793
Mosquito Control	42,456	26,560	15,896	---	---	15,896	---	---	---	---	---	---	---	---
Sanitation	344,131	303,646	40,485	37,776	7,074	71,187	---	---	---	(173,239)	350,724	---	11,529	27,636
Sewer	240,034	282,269	(42,235)	2,223	11,711	(51,723)	---	---	---	16,734	---	---	12,381	69,800
Warren Economic Development Authority	235,647	232,870	2,777	---	---	2,777	---	---	---	---	---	---	116,418	94,484
Water	449,421	394,258	55,163	3,532	23,286	35,409	---	---	---	14,097	---	---	24,671	162,416
Total	**9,550,072**	**9,703,553**	**(153,481)**	**82,497**	**44,977**	**(115,961)**	**---**	**---**	**---**	**(117,408)**	**678,365**	**---**	**217,338**	**1,778,129**
Warroad														
Electric Utility	5,177,630	4,733,800	443,830	---	---	443,830	---	---	---	270,000	876,265	---	---	---
Liquor	1,843,528	1,654,003	189,525	3,997	---	193,522	---	---	---	85,000	9,006	---	---	---
Wastewater Utility	420,356	363,887	56,469	3,697	8,566	51,600	---	---	---	(76,480)	60,984	---	8,566	270,000
Water Utility	324,522	287,656	36,866	---	500	36,366	---	---	---	---	---	---	---	---
Total	**7,766,036**	**7,039,346**	**726,690**	**7,694**	**9,066**	**725,318**	**---**	**---**	**---**	**278,520**	**946,255**	**---**	**8,566**	**270,000**
Waseca														
Electric	7,566,076	6,633,755	932,321	886	8,298	924,909	---	---	---	428,000	440,279	---	6,538	---
Housing and Redevelopment Authority [29]	270,136	416,484	(146,348)	67,269	---	(79,079)	---	102,750	---	---	50,912	---	---	---
Sanitary Sewer	2,720,493	2,123,032	597,461	4,853	314,931	287,383	---	---	---	(70,651)	1,090,127	578,951	196,979	642,025
Surface Water	261,286	278,956	(17,670)	60	---	(17,610)	---	---	---	6,400	---	---	---	---
Water	1,690,227	1,049,277	640,950	1,140	29,629	612,461	---	---	---	27,250	636,675	407,123	20,913	86,261
Total	**12,508,218**	**10,501,504**	**2,006,714**	**74,208**	**352,858**	**1,728,064**	**---**	**102,750**	**---**	**390,999**	**2,217,993**	**986,074**	**224,430**	**728,286**

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Watertown														
Sewer	1,000,585	657,245	343,340	20,184	4,125	359,399	---	---	---	597,024	---	---	4,125	105,000
Storm Water	63,543	90,052	(26,509)	3,464	---	(23,045)	---	---	---	50,000	---	---	---	---
Water	783,777	554,995	228,782	22,992	15,789	235,985	---	---	---	476,042	---	---	15,789	159,000
Total	**1,847,905**	**1,302,292**	**545,613**	**46,640**	**19,914**	**572,339**	**---**	**---**	**---**	**1,123,066**	**---**	**---**	**19,914**	**264,000**
Waterville														
Refuse	2,284	1,355	929	79	---	1,008	---	---	---	---	---	---	---	---
Sewer Utility	461,723	666,194	(204,471)	11,752	60,434	(253,153)	---	---	4,802	5,418	77,463	---	60,434	199,800
Water Utility	301,754	376,495	(74,741)	25,964	89,912	(138,689)	---	---	---	(5,418)	81,291	---	89,912	150,000
Total	**765,761**	**1,044,044**	**(278,283)**	**37,795**	**150,346**	**(390,834)**	**---**	**---**	**4,802**	**---**	**158,754**	**---**	**150,346**	**349,800**
Watkins														
Sewer	230,673	197,701	32,972	7,470	8,184	32,258	---	---	---	---	---	---	8,184	93,000
Water	217,984	168,716	49,268	3,055	4,420	47,903	---	---	---	---	---	---	4,420	80,000
Total	**448,657**	**366,417**	**82,240**	**10,525**	**12,604**	**80,161**	**---**	**---**	**---**	**---**	**---**	**---**	**12,604**	**173,000**
Watson														
Sewer	69,306	128,308	(59,002)	1,358	27,582	(85,226)	---	---	---	---	6,750	---	27,582	9,000
Water	62,067	90,754	(28,687)	843	17,550	(45,394)	---	421	---	---	---	---	17,550	17,000
Total	**131,373**	**219,062**	**(87,689)**	**2,201**	**45,132**	**(130,620)**	**---**	**421**	**---**	**---**	**6,750**	**---**	**45,132**	**26,000**
Waubun														
Sewer	50,105	47,532	2,573	1,196,965	44,116	1,155,422	---	1,196,957	---	(97,394)	2,568,277	1,399,963	44,116	---
Water	93,346	88,169	5,177	1,558,372	8,732	1,554,817	---	1,558,292	---	---	2,322,742	543,638	8,732	48,000
Total	**143,451**	**135,701**	**7,750**	**2,755,337**	**52,848**	**2,710,239**	**---**	**2,755,249**	**---**	**(97,394)**	**4,891,019**	**1,943,601**	**52,848**	**48,000**
Waverly														
Liquor	894,337	860,219	34,118	334	---	34,452	---	---	---	---	---	---	---	---
Refuse and Recycling	121,034	128,402	(7,368)	3,640	---	(3,728)	---	---	---	---	---	---	---	---
Sewer	784,050	656,507	127,543	101,214	26,223	202,534	100,738	1,126,071	---	---	1,657,985	364,919	26,223	185,287
Storm Sewer	37,924	52,409	(14,485)	1,361	7,017	(20,141)	1,361	---	---	(25,700)	---	---	7,017	24,500

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Water	503,843	311,317	192,526	27,490	196,879	23,137	8,729	330,029	---	---	1,887,728	2,686,521	196,879	198,700
Total	**2,341,188**	**2,008,854**	**332,334**	**134,039**	**230,119**	**236,254**	**110,828**	**1,456,100**	**---**	**(25,700)**	**3,545,713**	**3,051,440**	**230,119**	**408,487**
Wayzata														
Licensing	576,066	477,605	98,461	125,209	---	223,670	---	---	115,421	103,421	---	---	---	---
Liquor	6,551,840	6,195,118	356,722	56,220	112,899	300,043	---	---	---	363,791	5,056	---	112,899	115,000
Sewer	1,050,037	1,214,010	(163,973)	31,257	9,880	(142,596)	---	---	---	79,100	---	---	9,880	35,000
Solid Waste	360,373	356,087	4,286	29,972	---	34,258	---	---	17,887	---	---	---	---	---
Storm Water	314,307	231,015	83,292	18,961	---	102,253	---	---	---	65,000	---	---	---	---
Water	785,225	810,291	(25,066)	71,723	107,470	(60,813)	---	---	---	66,700	---	---	107,470	245,000
Total	**9,637,848**	**9,284,126**	**353,722**	**333,342**	**230,249**	**456,815**	**---**	**---**	**133,308**	**678,012**	**5,056**	**---**	**230,249**	**395,000**
Welcome														
Sewer	143,636	146,413	(2,777)	49,192	16,566	29,849	43,063	---	---	125,330	180,007	313,375	16,566	38,000
Water	146,492	111,952	34,540	19,979	53,591	928	11,447	---	---	615,983	560,962	1,253,499	53,591	37,000
Total	**290,128**	**258,365**	**31,763**	**69,171**	**70,157**	**30,777**	**54,510**	**---**	**---**	**741,313**	**740,969**	**1,566,874**	**70,157**	**75,000**
Wells														
Broadway Apartments [29]	118,603	196,253	(77,650)	132,713	---	55,063	---	129,390	---	---	28,600	---	---	---
Electric Utility	3,109,594	2,995,428	114,166	21,166	---	135,332	---	---	---	99,996	26,249	---	---	---
Liquor	825,435	846,267	(20,832)	11,471	26,067	(35,428)	---	---	464	---	259,112	515,000	26,067	---
Park Place Apartments [29]	34,500	22,220	12,280	251	2,795	9,736	---	---	---	---	---	---	2,795	21,193
Sewer Utility	530,195	466,703	63,492	1,443	123,513	(58,578)	---	---	---	---	---	---	33,403	88,000
Storm Water Utility	107,014	29,490	77,524	776	18,332	59,968	---	---	---	---	---	---	18,332	---
Water Utility	406,761	347,314	59,447	2,430	35,677	26,200	---	---	---	---	2,916	---	35,677	62,937
Total	**5,132,102**	**4,903,675**	**228,427**	**170,250**	**206,384**	**192,293**	**---**	**129,390**	**464**	**99,996**	**316,877**	**515,000**	**116,274**	**172,130**
Wendell														
Refuse or Garbage Collection [0]	17,518	12,686	4,832	---	---	4,832	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	16,049	13,972	2,077	---	---	2,077	---	---	---	(70,000)	---	---	---	---
Water [0]	45,158	22,702	22,456	---	12,089	10,367	---	---	---	(30,000)	---	---	12,089	9,000

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Total	**78,725**	**49,360**	**29,365**	**---**	**12,089**	**17,276**	**---**	**---**	**---**	**(100,000)**	**---**	**---**	**12,089**	**9,000**
West Concord														
Liquor	228,698	255,380	(26,682)	7,201	---	(19,481)	---	---	---	---	4,574	---	---	---
Sewer	252,401	260,096	(7,695)	14,202	8,801	(2,294)	3,054	---	---	---	---	---	8,801	122,000
Storm Sewer	25,022	14,034	10,988	3,436	6,847	7,577	---	---	---	---	---	---	6,847	10,000
Water	124,090	119,517	4,573	54,949	28,541	30,981	52,046	---	---	---	---	---	28,541	58,750
Total	**630,211**	**649,027**	**(18,816)**	**79,788**	**44,189**	**16,783**	**55,100**	**---**	**---**	**---**	**4,574**	**---**	**44,189**	**190,750**
West Saint Paul														
Arena	259,569	440,811	(181,242)	238,795	---	57,553	---	---	155,000	---	59,648	---	---	---
Golf Course	7,794	4,756	3,038	20,835	---	23,873	---	---	---	---	---	---	---	---
Pool	---	103,887	(103,887)	105,786	---	1,899	100,404	---	---	---	34,847	---	---	---
Regional Athletic Center	806,682	684,884	121,798	308,462	95,464	334,796	231,820	---	---	50,000	---	---	98,643	215,000
Sanitary Sewer	4,362,210	3,357,680	1,004,530	13,927	113,955	904,502	---	---	---	450,000	1,022,320	1,167,011	106,637	527,000
Storm Sewer	464,919	327,566	137,353	61,064	18,697	179,720	---	---	---	150,000	---	---	22,269	58,000
Total	**5,901,174**	**4,919,584**	**981,590**	**748,869**	**228,116**	**1,502,343**	**332,224**	**---**	**155,000**	**650,000**	**1,116,815**	**1,167,011**	**227,549**	**800,000**
Westbrook														
Ambulance	174,050	167,416	6,634	26,816	---	33,450	---	---	9,122	---	---	---	---	---
Cable Television	197	6,708	(6,511)	2,915	---	(3,596)	---	---	---	18,546	---	---	---	---
Electric Utility	831,560	918,873	(87,313)	225,085	---	137,772	---	---	994	8,954	278,720	---	---	---
Natural Gas	393,370	339,254	54,116	107	---	54,223	---	---	107	---	---	---	---	---
Sewer and Lagoon	123,791	159,260	(35,469)	9,211	---	(26,258)	---	---	---	30,000	61,224	---	---	---
Sewer Utility	13,296	16,695	(3,399)	9	---	(3,390)	---	---	---	---	---	---	---	---
Water Utility	164,811	134,972	29,839	5,270	---	35,109	---	---	---	---	74,691	---	---	---
Total	**1,701,075**	**1,743,178**	**(42,103)**	**269,413**	**---**	**227,310**	**---**	**---**	**10,223**	**57,500**	**414,635**	**---**	**---**	**---**
Whalan														
Electric and Garbage [0][17]	66,414	55,376	11,038	26	---	11,064	---	---	---	---	---	---	---	---
Total	**66,414**	**55,376**	**11,038**	**26**	**---**	**11,064**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Wheaton														
Garbage	250,117	224,916	25,201	---	4,427	20,774	---	---	---	---	---	---	4,427	33,000
Sewer	394,338	460,162	(65,824)	1,197	36,109	(100,736)	---	---	---	---	156,176	---	36,109	297,000
Water	250,621	124,341	126,280	---	30,414	95,866	---	---	---	---	298,902	55,335	30,414	123,852
Total	**895,076**	**809,419**	**85,657**	**1,197**	**70,950**	**15,904**	**---**	**---**	**---**	**---**	**455,078**	**55,335**	**70,950**	**453,852**
White Bear Lake														
Ambulance	1,991,667	2,160,914	(169,247)	27,779	---	(141,468)	---	---	8,250	(295,200)	235,124	---	---	---
License Bureau	971,748	859,900	111,848	211,437	---	323,285	---	---	204,171	150,000	---	---	---	---
Pioneer Manor	399,946	318,065	81,881	7,080	---	88,961	---	---	---	160,000	---	---	---	---
Refuse	1,422,619	1,396,203	26,416	77,775	---	104,191	---	---	---	110,000	---	---	---	---
Sewer	3,301,230	2,906,673	394,557	7,212	---	401,769	---	---	---	110,000	---	---	---	---
Water	1,624,983	1,395,121	229,862	28,499	---	258,361	---	---	---	245,000	---	---	---	---
Total	**9,712,193**	**9,036,876**	**675,317**	**359,782**	**---**	**1,035,099**	**---**	**---**	**212,421**	**479,800**	**235,124**	**---**	**---**	**---**
Wilder														
Water [0]	13,182	4,605	8,577	---	600	7,977	---	---	---	---	1,392	---	600	5,000
Total	**13,182**	**4,605**	**8,577**	**---**	**600**	**7,977**	**---**	**---**	**---**	**---**	**1,392**	**---**	**600**	**5,000**
Willernie														
Refuse	43,522	36,208	7,314	1,956	---	9,270	---	---	---	---	---	---	---	---
Sewer	55,732	64,786	(9,054)	---	---	(9,054)	---	---	---	---	---	---	---	---
Water	101,883	66,305	35,578	---	---	35,578	---	---	---	---	383,495	383,495	---	---
Total	**201,137**	**167,299**	**33,838**	**1,956**	**---**	**35,794**	**---**	**---**	**---**	**---**	**383,495**	**383,495**	**---**	**---**
Williams														
Sewer	59,107	69,646	(10,539)	16,784	5,961	284	---	---	---	---	---	---	5,961	5,000
Total	**59,107**	**69,646**	**(10,539)**	**16,784**	**5,961**	**284**	**---**	**---**	**---**	**---**	**---**	**---**	**5,961**	**5,000**
Willmar														
Electric [29]	32,968,550	24,922,214	8,046,336	720,484	2,272,209	6,494,611	---	---	---	---	3,961,143	---	135,367	4,825,000
Heat [29]	481,764	338,990	142,774	43,555	---	186,329	---	---	---	---	---	---	---	---

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Waste Treatment Plant	10,785,433	5,090,412	5,695,021	801,226	1,836,630	4,659,617	---	---	---	850,000	682,460	205,049	1,836,630	3,075,505
Water [29]	2,901,870	1,761,925	1,139,945	62,222	4,208	1,197,959	---	---	---	---	---	---	---	---
Total	**47,137,617**	**32,113,541**	**15,024,076**	**1,627,487**	**4,113,047**	**12,538,516**	**---**	**---**	**---**	**850,000**	**4,643,603**	**205,049**	**1,971,997**	**7,900,505**
Willow River														
Sewer [0]	66,300	27,456	38,844	2,761	18,675	22,930	---	---	328,425	---	90,360	---	18,675	17,000
Water [0]	46,381	23,703	22,678	13,840	2,741	33,777	---	---	---	---	---	---	2,741	9,000
Total	**112,681**	**51,159**	**61,522**	**16,601**	**21,416**	**56,707**	**---**	**---**	**328,425**	**---**	**90,360**	**---**	**21,416**	**26,000**
Wilmont														
Refuse	35,550	29,454	6,096	90	---	6,186	---	---	---	---	---	---	---	---
Sewer	51,069	56,977	(5,908)	725	---	(5,183)	---	---	---	---	2,529	---	---	---
Water	78,552	85,842	(7,290)	200	5,562	(12,652)	---	---	---	---	---	---	5,562	23,000
Total	**165,171**	**172,273**	**(7,102)**	**1,015**	**5,562**	**(11,649)**	**---**	**---**	**---**	**---**	**2,529**	**---**	**5,562**	**23,000**
Windom														
Arena	100,791	467,738	(366,947)	223,706	30,671	(173,912)	209,904	---	---	(9,865)	7,465	---	30,671	45,000
Electric	6,789,776	5,647,252	1,142,524	333,116	---	1,475,640	---	---	---	199,350	658,588	---	---	---
Liquor	2,054,756	1,928,064	126,692	6,716	---	133,408	---	---	---	100,000	---	---	---	---
Multi-Purpose Center	105,688	335,627	(229,939)	224,820	---	(5,119)	219,705	---	---	---	13,097	---	---	---
River Bluff Townhomes	96,157	76,619	19,538	---	6,313	13,225	---	---	---	---	---	---	6,313	17,210
Telecom	2,851,232	2,316,745	534,487	16,253	290,534	260,206	---	---	---	3,650	109,030	---	290,534	585,000
Wastewater	1,837,470	1,224,306	613,164	6,325,124	104,741	6,833,547	---	6,268,050	---	(1,795)	12,663,082	6,378,656	104,741	872,333
Water	1,214,583	992,741	221,842	7,790	38,251	191,381	---	---	---	45,953	6,337	---	38,251	250,000
Windom Area Hospital [33]	19,924,685	19,122,688	801,997	182,613	179,275	805,335	---	---	---	---	1,697,417	---	179,275	220,000
Windom Area Hospital Foundation [29][33]	20,141	25	20,116	36,286	---	56,402	---	---	---	---	---	---	---	---
Total	**34,995,279**	**32,111,805**	**2,883,474**	**7,356,424**	**649,785**	**9,590,113**	**429,609**	**6,268,050**	**---**	**337,293**	**15,155,016**	**6,378,656**	**649,785**	**1,989,543**
Winger														
Sewer	24,349	20,659	3,690	22	---	3,712	---	---	22	---	7,500	---	---	---
Water	51,861	27,887	23,974	1,776,509	9,001	1,791,482	---	2,154,624	25	30,000	1,893,461	---	9,001	13,920
Total	**76,210**	**48,546**	**27,664**	**1,776,531**	**9,001**	**1,795,194**	**---**	**2,154,624**	**47**	**30,000**	**1,900,961**	**---**	**9,001**	**13,920**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Winnebago														
Duplex	---	---	---	764	---	764	---	---	---	---	---	---	---	---
Garbage	103,052	99,945	3,107	---	---	3,107	---	---	---	---	---	---	---	---
Recycling	30,881	29,571	1,310	3,319	---	4,629	---	---	3,319	---	---	---	---	---
Sewer Utility	498,658	590,338	(91,680)	8,842	34,448	(117,286)	---	---	---	51,247	1,130,077	466,998	34,448	205,856
Storm Water	50,278	16,972	33,306	5	66,052	(32,741)	---	---	---	30,593	2,510,038	2,645,000	66,052	10,873
Water Utility	375,827	285,594	90,233	4,357	9,069	85,521	---	---	---	50,846	1,148,264	1,130,044	9,069	119,271
Total	**1,058,696**	**1,022,420**	**36,276**	**17,287**	**109,569**	**(56,006)**	**---**	**---**	**3,319**	**132,686**	**4,788,379**	**4,242,042**	**109,569**	**336,000**
Winona														
Airport	29,415	912,750	(883,335)	679,431	17,416	(221,320)	163,889	177,732	166,657	---	153,936	---	13,113	110,000
Inspections	845,723	559,332	286,391	24,609	---	311,000	---	---	---	---	---	---	---	---
Library	21,093	1,232,155	(1,211,062)	1,086,568	---	(124,494)	464,184	---	379,600	(10,159)	57,907	---	---	---
Public Transportation	249,808	1,049,367	(799,559)	862,792	---	63,233	---	125,195	714,995	---	---	---	---	---
Recreation	521,019	2,017,924	(1,496,905)	1,665,021	---	168,116	647,478	---	911,895	(47,459)	313,685	---	---	---
Sanitary Sewer	3,322,480	3,065,610	256,870	256,642	111,988	401,524	---	---	---	---	2,899,288	---	113,625	345,000
Storm Sewer	408,663	273,280	135,383	63,292	---	198,675	---	---	31,535	81,055	---	---	---	---
Water	3,473,997	2,852,300	621,697	245,637	1,717	865,617	---	---	---	---	1,537,956	---	3,400	340,000
Total	**8,872,198**	**11,962,718**	**(3,090,520)**	**4,883,992**	**131,121**	**1,662,351**	**1,275,551**	**302,927**	**2,204,682**	**23,437**	**4,962,772**	**---**	**130,138**	**795,000**
Winsted														
Sewer	795,786	567,528	228,258	83,364	2,078,262	(1,766,640)	---	---	74,986	7,000	763,888	---	138,739	292,500
Water	367,059	368,166	(1,107)	1,140	20,908	(20,875)	---	---	---	14,000	13,203	10,787	20,908	74,152
Total	**1,162,845**	**935,694**	**227,151**	**84,504**	**2,099,170**	**(1,787,515)**	**---**	**---**	**74,986**	**21,000**	**777,091**	**10,787**	**159,647**	**366,652**
Winthrop														
Electric	1,628,318	1,932,019	(303,701)	6,230	18,226	(315,697)	---	---	---	(3,010)	226,349	---	18,226	265,000
Garbage	138,526	111,086	27,440	---	---	27,440	---	---	---	3,010	---	---	---	---
Sewer	281,250	218,576	62,674	3,644	35,860	30,458	---	---	---	(29,574)	---	---	35,860	71,761
Water	413,037	445,450	(32,413)	5,146	17,081	(44,348)	---	---	---	---	274,467	---	17,081	23,085
Total	**2,461,131**	**2,707,131**	**(246,000)**	**15,020**	**71,167**	**(302,147)**	**---**	**---**	**---**	**(29,574)**	**500,816**	**---**	**71,167**	**359,846**

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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, 2019

Name of City Enterprise {footnotes}	Operating Revenue	Operating Expense***	Operating Income	Nonoperating Revenue	Nonoperating Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service Interest Paid	Debt Service Principal Payments
Winton														
Sewage Collection and Disposal [0]	17,701	12,496	5,205	---	---	5,205	---	---	---	(3,000)	3,911	---	---	---
Water [0]	18,507	28,430	(9,923)	13,190	---	3,267	---	---	---	(3,000)	---	---	---	---
Total	**36,208**	**40,926**	**(4,718)**	**13,190**	**---**	**8,472**	**---**	**---**	**---**	**(6,000)**	**3,911**	**---**	**---**	**---**
Wolf Lake														
Liquor	364,472	375,040	(10,568)	12,384	---	1,816	---	---	---	(1,058)	---	---	---	---
Sewer	21,730	59,925	(38,195)	221	---	(37,974)	---	---	---	(450)	---	---	---	---
Total	**386,202**	**434,965**	**(48,763)**	**12,605**	**---**	**(36,158)**	**---**	**---**	**---**	**(1,508)**	**---**	**---**	**---**	**---**
Wolverton														
Garbage [0]	15,122	11,304	3,818	---	---	3,818	---	---	---	---	---	---	---	---
Sewer [0]	34,953	28,207	6,746	---	1,815	4,931	---	---	---	(2,069)	---	---	1,815	7,000
Water [0]	40,339	47,920	(7,581)	---	---	(7,581)	---	---	---	---	---	---	---	---
Total	**90,414**	**87,431**	**2,983**	**---**	**1,815**	**1,168**	**---**	**---**	**---**	**(2,069)**	**---**	**---**	**1,815**	**7,000**
Wood Lake														
Refuse	30,431	33,434	(3,003)	---	---	(3,003)	---	---	---	---	---	---	---	---
Sewer	134,981	69,505	65,476	85	38,084	27,477	---	---	---	---	55,590	595,045	21,197	20,000
Water	135,470	90,716	44,754	186	10,773	34,167	---	---	---	---	54,734	178,908	4,031	15,000
Total	**300,882**	**193,655**	**107,227**	**271**	**48,857**	**58,641**	**---**	**---**	**---**	**---**	**110,324**	**773,953**	**25,228**	**35,000**
Woodbury														
Golf Course Operations	1,531,297	1,463,681	67,616	29,925	---	97,541	---	---	1,980	---	263,674	---	---	---
HealthEast Sports Center	1,863,863	2,042,211	(178,348)	314,417	118,669	17,400	---	---	701	---	135,000	---	2,750	---
Sewer	7,926,995	7,195,223	731,772	380,999	24,714	1,088,057	---	---	1,231	1,496,679	392,910	---	---	---
Storm Water Utility	2,179,345	2,232,412	(53,067)	237,623	203,724	(19,168)	---	14,435	4,812	1,969,232	39,568	---	---	---
Street Light Utility	593,435	521,728	71,707	35,204	---	106,911	---	---	---	---	---	---	---	---
Water	4,792,553	5,363,617	(571,064)	569,669	25,603	(26,998)	---	---	128,425	1,700,988	331,176	---	---	---
Total	**18,887,488**	**18,818,872**	**68,616**	**1,567,837**	**372,710**	**1,263,743**	**---**	**14,435**	**137,149**	**5,166,899**	**1,162,328**	**---**	**2,750**	**---**

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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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Woodland														
Sewer	26,401	42,414	(16,013)	283	---	(15,730)	---	---	---	---	---	---	---	---
Water	18,836	19,333	(497)	192	---	(305)	---	---	---	---	---	---	---	---
Total	**45,237**	**61,747**	**(16,510)**	**475**	**---**	**(16,035)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Woodstock														
Garbage [0]	6,809	7,105	(296)	24	---	(272)	---	---	---	---	---	---	---	---
Sewer [0]	31,980	23,476	8,504	954	11,727	(2,269)	---	---	---	---	6,600	---	11,727	5,700
Water [0]	21,163	15,024	6,139	727	---	6,866	---	---	---	---	---	---	---	---
Total	**59,952**	**45,605**	**14,347**	**1,705**	**11,727**	**4,325**	**---**	**---**	**---**	**---**	**6,600**	**---**	**11,727**	**5,700**
Worthington														
Airport	141,030	773,069	(632,039)	85,202	---	(546,837)	5	---	65,801	(100,097)	185,010	---	---	---
Cable Television	127,788	127,788	---	---	---	---	---	---	---	---	---	---	---	---
Electric	20,397,941	18,878,570	1,519,371	350,677	---	1,870,048	---	---	---	929,343	922,324	---	---	---
Industrial Wastewater Facility	1,822,341	1,777,821	44,520	34,336	---	78,856	---	---	---	---	141,223	---	---	---
Liquor	4,403,405	4,024,589	378,816	9,950	83,662	305,104	---	---	---	275,000	---	---	27,154	158,184
Municipal Wastewater	2,325,513	1,807,471	518,042	217,596	---	735,638	---	7,430	---	(86,183)	451,637	---	---	---
Storm Water Management	664,978	314,639	350,339	18,388	24,855	343,872	---	743,421	---	75,000	47,706	---	24,855	---
Street Lighting	263,641	50,984	212,657	7,797	---	220,454	---	---	---	146,300	---	---	---	---
Water	3,575,846	2,577,448	998,398	144,193	79,250	1,063,341	---	---	---	(11,183)	1,707,302	---	79,250	165,000
Total	**33,722,483**	**30,332,379**	**3,390,104**	**868,139**	**187,767**	**4,070,476**	**5**	**750,851**	**65,801**	**1,228,180**	**3,455,202**	**---**	**131,259**	**323,184**
Wrenshall														
Sewer	74,344	105,181	(30,837)	3,049	1,875	(29,663)	---	---	---	45	---	---	---	---
Water	96,444	86,768	9,676	55,872	22,585	42,963	20,540	---	56	30	---	---	11,139	65,000
Total	**170,788**	**191,949**	**(21,161)**	**58,921**	**24,460**	**13,300**	**20,540**	**---**	**56**	**75**	**---**	**---**	**11,139**	**65,000**
Wykoff														
Sewer	163,418	256,217	(92,799)	18,894	---	(73,905)	---	---	110	(42,969)	10,426	---	---	20,000
Water	103,432	83,696	19,736	2,329	46,568	(24,503)	---	---	109	(29,673)	53,411	---	4,769	42,000
Total	**266,850**	**339,913**	**(73,063)**	**21,223**	**46,568**	**(98,408)**	**---**	**---**	**219**	**(72,642)**	**63,837**	**---**	**4,769**	**62,000**

*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, 2019

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense***	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Wyoming														
Sewer	1,109,624	1,233,151	(123,527)	59,486	18,218	(82,259)	---	---	---	175,000	60,525	---	18,218	100,717
Surface Water	54,206	105,445	(51,239)	1,845	---	(49,394)	---	---	---	---	---	---	---	---
Water	510,191	619,190	(108,999)	30,568	65,393	(143,824)	---	---	6,725	(175,000)	---	---	65,393	154,283
Total	**1,674,021**	**1,957,786**	**(283,765)**	**91,899**	**83,611**	**(275,477)**	**---**	**---**	**6,725**	**---**	**60,525**	**---**	**83,611**	**255,000**
Zemple														
Sewer [0]	5,207	5,388	(181)	251	---	70	---	---	---	---	---	---	---	---
Total	**5,207**	**5,388**	**(181)**	**251**	**---**	**70**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zimmerman														
Sewer	997,349	1,006,895	(9,546)	138,865	42,167	87,152	18,447	---	---	25,000	110,276	---	42,167	373,000
Water	598,730	655,374	(56,644)	133,540	22,582	54,314	18,447	---	---	25,000	52,003	---	22,582	107,000
Total	**1,596,079**	**1,662,269**	**(66,190)**	**272,405**	**64,749**	**141,466**	**36,894**	**---**	**---**	**50,000**	**162,279**	**---**	**64,749**	**480,000**
Zumbro Falls														
Water and Sewer [0][3]	124,168	49,542	74,626	---	32,445	42,181	---	---	---	(756)	---	---	32,445	25,000
Total	**124,168**	**49,542**	**74,626**	**---**	**32,445**	**42,181**	**---**	**---**	**---**	**(756)**	**---**	**---**	**32,445**	**25,000**
Zumbrota														
Sewer	1,115,990	817,865	298,125	14,715	734	312,106	---	---	---	569,113	426,991	---	734	41,936
Water	610,286	487,892	122,394	21,029	666	142,757	---	---	---	(1,283,353)	1,371,848	---	666	38,064
Total	**1,726,276**	**1,305,757**	**420,519**	**35,744**	**1,400**	**454,863**	**---**	**---**	**---**	**(714,240)**	**1,798,839**	**---**	**1,400**	**80,000**
State Totals	**$4,108,870,342**	**$3,822,987,469**	**$285,882,873**	**$346,232,047**	**$144,862,070**	**$487,252,850**	**$49,671,661**	**$82,022,331**	**$55,617,335**	**$196,658,686**	**$822,481,406**	**$432,922,033**	**$118,949,187**	**$427,130,567**

*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.

ENTERPRISE FUND FOOTNOTES

[*] Data could not be fully verified.

[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 31st.

[13] The enterprise fund fiscal year-end is June 30th.

[14] The enterprise fund fiscal year-end is September 30th.

[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.

[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.

[32] The enterprise fund was not in operation.

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

ENTERPRISE FUND FOOTNOTES

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

[35] Unaudited numbers used; audited numbers used in previous years.

APPENDIX

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND BALANCES

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Appendix - 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.

[12]For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*, on the OSA website.

Fund Balance Classifications/Definitions for Governmental Funds

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

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

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

Glossary

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

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

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.

Glossary

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.

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.

Glossary

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.

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.