

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Minnesota City Finances

2022 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

2022 Revenues, Expenditures, and Debt

For the Year Ended December 31, 2022



June 6, 2024

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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 852 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2022.¹ Minnesota cities are required to submit annual financial reports to the OSA pursuant to Minn. Stat. § 6.74 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, 2022, 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 2021 and 2022 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 2022 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 comparison tool](#) contains several years of data that can be accessed on the OSA website.

¹There were 854 cities in 2022. The cities of Boy River and Kinbrae failed to comply with the reporting requirements of Minn. Stat. § 6.74 and §§ 471.697-.698 in time for this report.

²City classifications are designated based on the decennial census. This report uses the class designations based on the 2022 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 2022, 346 of the 621 small cities (55.7 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$6.9 billion in 2022, an increase of 6.5 percent over 2021 revenues. Total revenues of cities over 2,500 in population increased 6.5 percent, while revenues of cities under 2,500 in population increased 6.4 percent over the two-year period (pg. 5).
- In 2022, total expenditures of the governmental funds for all cities totaled \$7.7 billion. This represents an increase of 7.8 percent from 2021. Total expenditures for cities over 2,500 in population increased 8.4 percent, while those under 2,500 in population increased 1.9 percent in 2022 (pg. 5).
- The categories of public safety and streets and highways represent the largest categories of expenditures for both large and small cities. Among large cities, public safety accounted for 28.2 percent of expenditures, while streets and highways accounted for 22.7 percent. Among small cities, streets and highways accounted for 25.9 percent of total expenditures, while public safety accounted for 21.3 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2022, small cities carried long-term debt of \$1.5 billion, or \$4,186 per capita, compared to \$8.6 billion, or \$1,936 per capita, for large cities⁴ (pg. 6).
- In 2022, unrestricted fund balances as a percent of current expenditures averaged 50.6 percent for large cities, compared to 114.1 percent for small cities (pg. 6).

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

- In 2022, cities over 2,500 in population, or large cities, had total governmental revenues of \$6.3 billion. This represents an increase of 6.5 percent over 2021 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 71.0 percent of all large city revenues. In 2022, cities over 2,500 in population expended \$7.1 billion to provide city services. This represents an increase of 8.4 percent over 2021 total governmental expenditures (pgs. 10-11).
- In 2022, cities under 2,500 in population, or small cities, had total governmental revenues of \$595.5 million. This represents an increase of \$35.6 million, or 6.4 percent, over 2021. In 2022, cities under 2,500 in population expended \$690.1 million to provide city services. This represents an increase of 1.9 percent over 2021 total governmental expenditures (pgs. 17-18).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2013 to 2022, an examination of city revenues shows that, when adjusted for inflation, revenues increased 9.6 percent⁵ (pg. 7).
- Between 2013 and 2022, actual revenues derived from property taxes grew 52.8 percent, compared to an increase of 67.0 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 163.7 percent, state grants increased 46.0 percent, and local grants increased 36.0 percent (pg. 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 40.6 percent in 2013 to 43.3 percent in 2022. During this same time frame, revenues derived from intergovernmental sources increased from 24.0 percent of total revenues to 28.0 percent (pg. 7).

Governmental Expenditures

- Between 2013 and 2022, an examination of city finances shows that, when adjusted for inflation, expenditures increased 10.1 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.4 billion to \$7.7 billion. This represents an increase of 43.9 percent (pg. 9).

⁵“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2013 as the base year (N.I.P.A. Table 1.1.9, March 28, 2024).

Comparison and Overview

2022 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$6.9 billion in 2022, an increase of 6.5 percent over 2021 revenues. Total revenues of cities over 2,500 in population increased 6.5 percent, while revenues of cities under 2,500 in population increased 6.4 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 2022, intergovernmental revenues accounted for 38.4 percent of total revenues for small cities, compared to 27.1 percent for large cities. Among all cities, intergovernmental revenues accounted for 28.0 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 addition to property taxes. In 2022, tax revenue from all sources accounted for 54.3 percent of large city revenues, compared to 37.6 percent of small city revenues. Property taxes accounted for 44.1 percent of large city revenues, compared to 35.2 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,419, and small cities had total revenues of \$1,559.

Expenditures

In 2022, total expenditures of the governmental funds for all cities totaled \$7.7 billion. This represents an increase of 7.8 percent from 2021. Total expenditures for cities over 2,500 in population increased 8.4 percent, while those under 2,500 in population increased 1.9 percent in 2022.

The categories of public safety and streets and highways represent the largest categories of expenditures for both large and small cities. Among large cities, public safety accounted for 28.2 percent of expenditures, while streets and highways accounted for 22.7 percent. Among small cities, streets and highways accounted for 25.9 percent of total expenditures, while public safety accounted for 21.3 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2022, small cities carried long-term debt of \$1.5 billion, or \$4,186 per capita, compared to \$8.6 billion, or \$1,936 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 2022, unrestricted fund balances as a percent of current expenditures averaged 50.6 percent for large cities, compared to 114.1 percent for small cities.

In 2022, of the 275 small cities that reported a fund balance, 161 (58.5 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 231 large cities that reported a fund balance, 39 (16.9 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2022, unrestricted fund balance as a percent of total current expenditures among small cities ranged from -67.4 percent in Hendrum to 851.1 percent in Northrop. Among large cities, the range was from -10.4 percent in Virginia to 413.8 percent in Benson.⁷

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

The OSA recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.⁸

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

⁷The City of Benson received a \$20 million grant payable in installments over four years (2018 to 2021) from Northern States Power to compensate the community from the economic loss of the Benson Power plant.

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

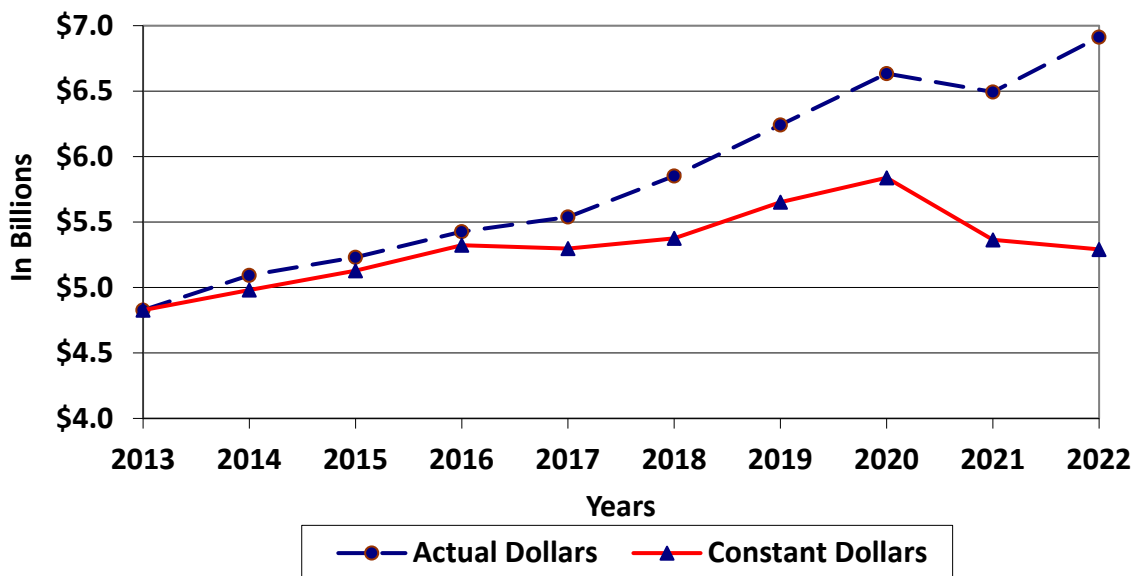
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2013 to 2022, an examination of city revenues shows that, when adjusted for inflation, revenues increased 9.6 percent.⁹

During that same period, total city revenues, in actual dollars, grew from \$4.8 billion in 2013 to \$6.9 billion in 2022, an increase of 43.2 percent. See Figure 1 below.

**Figure 1: Growth in Total Revenues
Actual and Constant Dollars - 2013 to 2022**



Between 2013 and 2022, actual revenues derived from property taxes grew 52.8 percent, compared to an increase of 67.0 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 163.7 percent, state grants increased 46.0 percent, and local grants increased 36.0 percent.

When revenues are adjusted for inflation, the ten-year period shows a 16.9 percent increase in property tax revenues, while intergovernmental revenues increased 27.8 percent.

In actual dollars, the proportion of total revenues derived from property taxes grew from 40.6 percent in 2013 to 43.3 percent in 2022. During this same time frame, revenues derived from intergovernmental sources increased from 24.0 percent of total revenues to 28.0 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 2013 as the base year (N.I.P.A. Table 1.1.9, March 28, 2024).

Figure 2 below shows the increase in intergovernmental revenues starting in 2020 largely attributable to funds from federal pandemic-related programs including the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA).

Figure 2: Primary Sources of City Revenues as a Percent of Total Revenues - 2013 to 2022

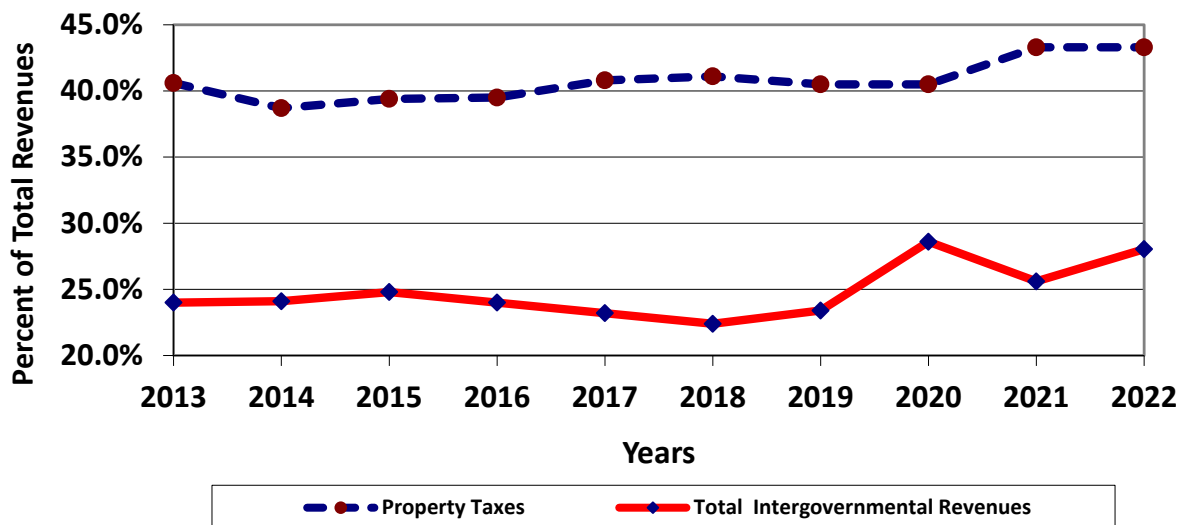


Table 1 below provides a summary of the trend in city revenues from 2013 to 2022 when adjusted for inflation. Four of the revenue categories showed a decrease over the ten-year period: interest earnings (-498.1 percent), fines and forfeits (-47.8 percent), special assessments (-38.0 percent), and all other revenues (-20.6 percent).

Table 1: Total City Revenues in Constant Dollars

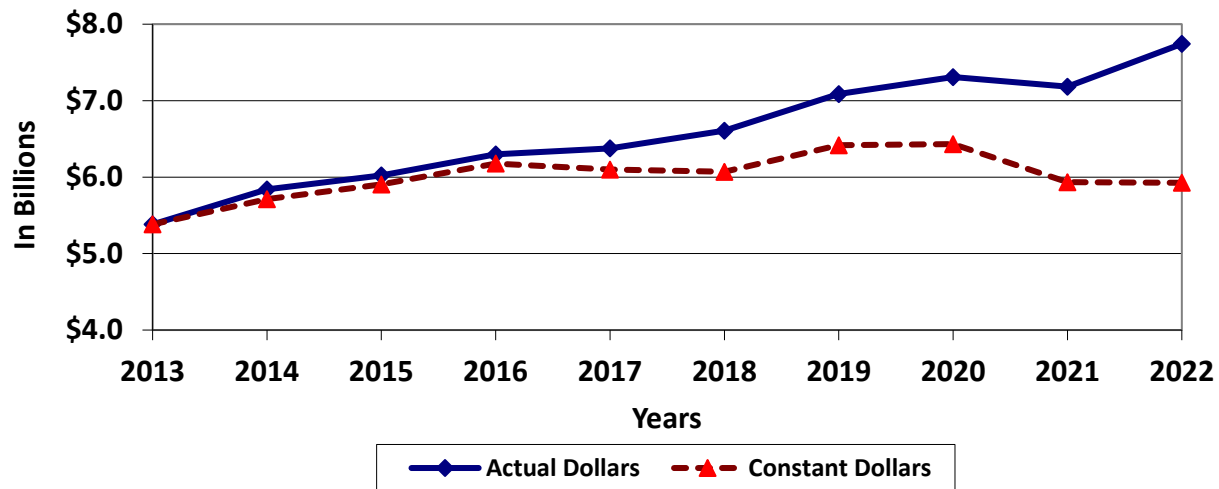
Revenues	2013*	2017*	2018*	2022*	2013 - 17 5-Year Change	2018 - 22 5-Year Change	10-Year Change
Taxes	\$2,441,400,971	\$2,704,739,367	\$2,782,818,719	\$2,798,985,818	10.8%	0.6%	14.6%
Special Assessments	297,895,668	251,003,209	232,482,425	184,636,010	-15.7%	-20.6%	-38.0%
Licenses and Permits	171,044,917	211,163,994	204,857,694	206,386,225	23.5%	0.7%	20.7%
Federal Grants	216,462,700	152,368,863	154,363,430	436,925,970	-29.6%	183.1%	101.8%
State Grants	835,646,326	953,438,767	952,346,169	933,627,457	14.1%	-2.0%	11.7%
Local Unit Grants	108,581,880	123,873,801	99,163,470	113,057,674	14.1%	14.0%	4.1%
Charges for Services	528,776,733	619,972,845	612,817,318	589,817,561	17.2%	-3.8%	11.5%
Fines and Forfeits	35,926,274	34,902,172	29,772,588	18,739,282	-2.9%	-37.1%	-47.8%
Interest Earnings	(27,646,104)	60,968,551	75,849,729	(165,363,274)	320.5%	-318.0%	-498.1%
All Other Revenues	219,124,423	184,938,798	231,028,680	174,045,101	-15.6%	-24.7%	-20.6%
Total Revenues	\$4,827,213,788	\$5,297,370,366	\$5,375,500,223	\$5,290,857,824	9.7%	-1.6%	9.6%

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

Governmental Expenditures

Between 2013 and 2022, an examination of city finances shows that, when adjusted for inflation, expenditures increased 10.1 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.4 billion to \$7.7 billion. This represents an increase of 43.9 percent. Figure 3 below shows total expenditures in actual and constant dollars.

**Figure 3: Growth in Total Expenditures
Actual and Constant Dollars - 2013 to 2022**



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 9.2 percent, capital outlays increased 27.7 percent, and debt service decreased 11.5 percent.

Table 2 below provides a summary of expenditures in constant dollars.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2013*	2017*	2018*	2022*	2013 - 17 5-Year Change	2018 - 22 5-Year Change	10-Year Change
General Government	\$593,985,892	\$705,595,584	\$736,853,265	\$712,142,896	18.8%	-3.4%	19.9%
Public Safety	1,438,499,353	1,624,764,741	1,617,756,288	1,632,907,796	12.9%	0.9%	13.5%
Streets and Highways	1,227,071,128	1,419,122,168	1,381,895,154	1,363,261,046	15.7%	-1.3%	11.1%
Sanitation	18,489,401	32,917,496	26,131,305	22,828,841	78.0%	-12.6%	23.5%
Health	29,948,733	32,849,632	32,217,784	41,365,461	9.7%	28.4%	38.1%
Culture and Recreation	667,528,232	746,324,021	766,728,171	788,249,990	11.8%	2.8%	18.1%
Housing/Economic Development	475,439,983	505,569,917	509,759,022	502,972,800	6.3%	-1.3%	5.8%
Conservation of Natural Resources	7,452,060	12,039,192	15,816,591	12,488,950	61.6%	-21.0%	67.6%
Airport	41,710,552	49,346,251	45,412,252	59,650,348	18.3%	31.4%	43.0%
All Other Expenditures	108,286,734	61,093,755	78,819,115	105,867,539	-43.6%	34.3%	-2.2%
Debt Service	773,383,577	909,582,529	858,545,739	684,500,092	17.6%	-20.3%	-11.5%
Total Expenditures	\$5,381,795,645	\$6,099,205,287	\$6,069,934,686	\$5,926,235,760	13.3%	-2.4%	10.1%
Total Current Expenditures	\$3,472,015,779	\$3,742,298,390	\$3,764,880,435	\$3,790,716,547	7.8%	0.7%	9.2%
Total Capital Outlays	1,136,396,289	1,447,324,368	1,446,508,512	1,451,019,120	27.4%	0.3%	27.7%
Total Debt Service	773,383,577	909,582,529	858,545,739	684,500,092	17.6%	-20.3%	-11.5%
Total Expenditures	\$5,381,795,645	\$6,099,205,287	\$6,069,934,686	\$5,926,235,760	13.3%	-2.4%	10.1%

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

Overview of Cities Over 2,500 in Population

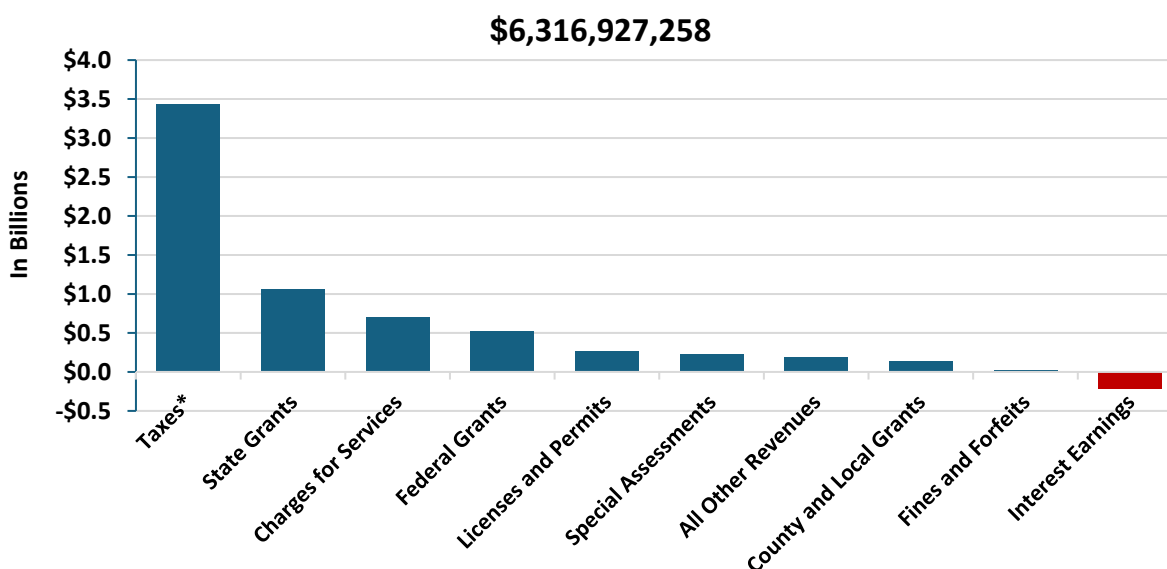
Total Governmental Revenues

In 2022, cities over 2,500 in population, or large cities, had total governmental revenues of \$6.3 billion. This represents an increase of 6.5 percent over 2021 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 71.0 percent of all large city revenues.

The 6.5 percent increase in revenues over the two years is largely attributable to increases in federal grants (\$188.6 million or 56.5 percent), property taxes (\$174.1 million or 6.7 percent), and charges for services (\$110.2 million or 18.7 percent). The increase was tempered by a significant decrease in interest earnings (-\$209.7 million or -2412.2 percent)¹⁰. Interest earnings were adversely affected by market conditions in 2022, while federal grants increased due to \$294.2 million in pandemic-related ARPA funding. Several revenue categories that were negatively impacted by the pandemic showed significant rebounds in 2022, including: hotel/motel taxes (41.8 percent), local sales taxes (30.1 percent), and charges for services (18.7 percent).

Figure 4 below shows governmental revenues by source. Underlying data for this figure, as well as five-year trends, can be found in Table 8 on page 26.

**Figure 4: 2022 Total Governmental Revenues -
Cities Over 2,500 in Population**



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

¹⁰The 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.

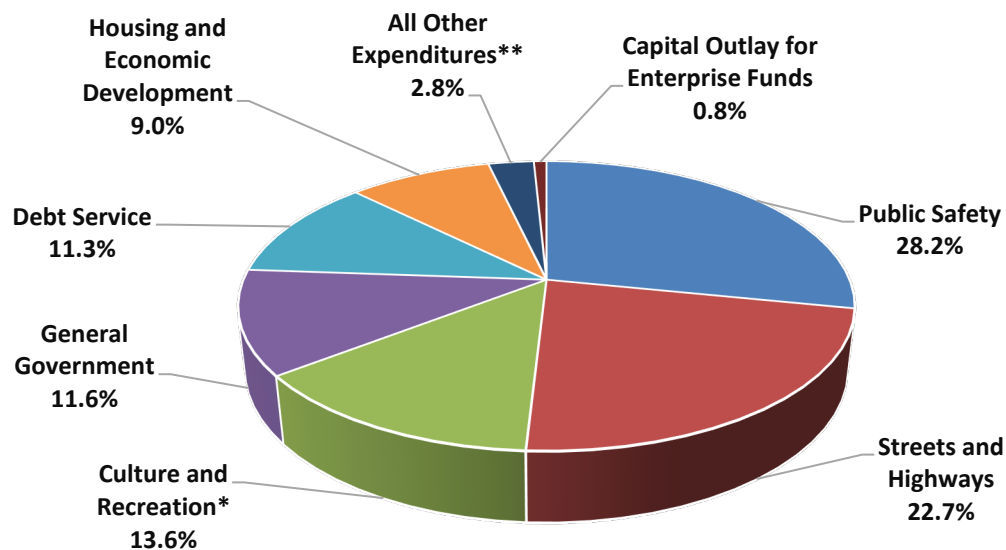
Total Governmental Expenditures

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 2022, cities over 2,500 in population expended \$7.1 billion to provide city services. This represents an increase of 8.4 percent over 2021 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 64.8 percent of total governmental expenditures, capital outlays accounted for 23.9 percent, and debt service accounted for 11.3 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 39.8 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 57.7 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 27.

**Figure 5: 2022 Total Governmental Expenditures -
Cities Over 2,500 in Population**
\$7,052,414,221



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

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

Capital Outlay Expenditures

In 2022, cities over 2,500 in population expended \$1.7 billion on capital investments. This represents an increase of 6.1 percent over the level expended in 2021. 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.

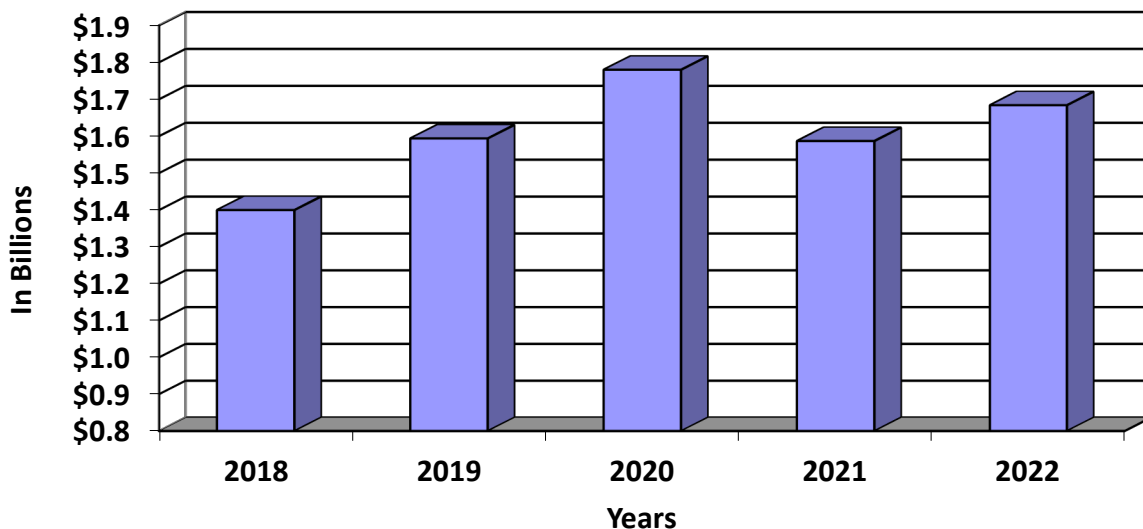
**Table 3: Total Capital Outlay Expenditures in
Actual Dollars and Per Capita**

Year	Total Capital Outlay (Actual Dollars)	Per Capita*
2018	\$1,402,619,295	\$327
2019	\$1,594,123,919	\$368
2020	\$1,780,009,875	\$408
2021	\$1,587,807,448	\$360
2022	\$1,684,613,054	\$378

*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 2018 and 2022.

**Figure 6: Capital Outlay Expenditures -
Cities Over 2,500 in Population - 2018 to 2022**

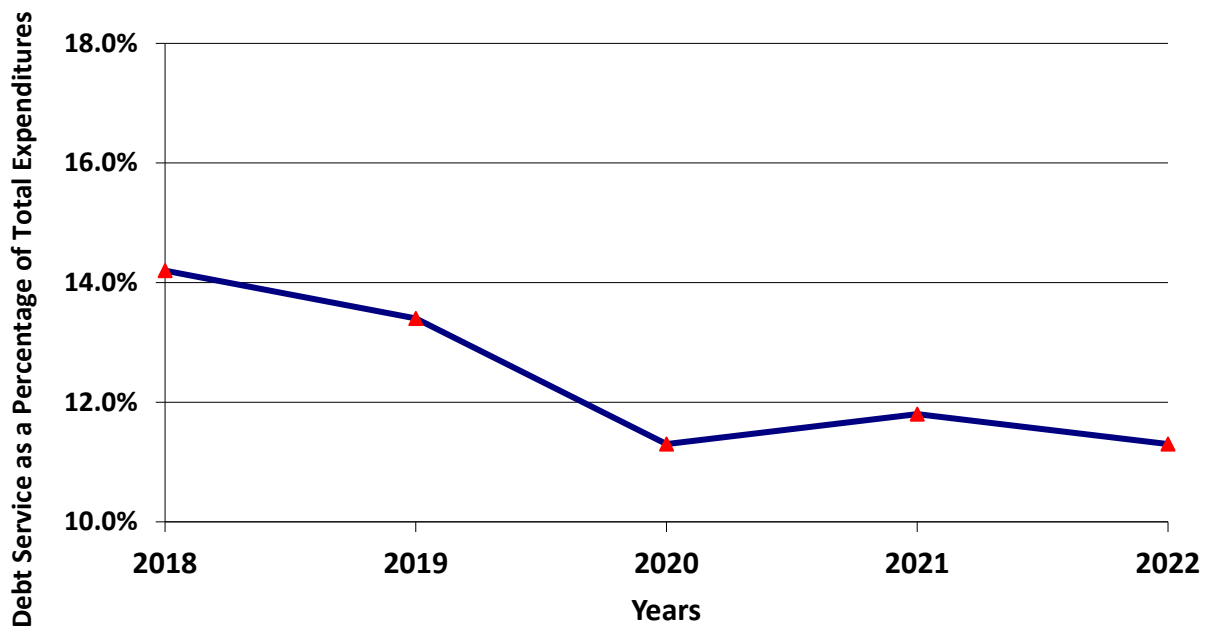


Debt Service

In 2022, large cities expended a total of \$794.6 million on debt service, which represented 11.3 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2021 and 2022, large city debt service expenditures increased by \$26.7 million, or 3.5 percent.

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

**Figure 7: Debt Service as a Percentage of Total Expenditures -
Cities Over 2,500 in Population -
2018 to 2022**



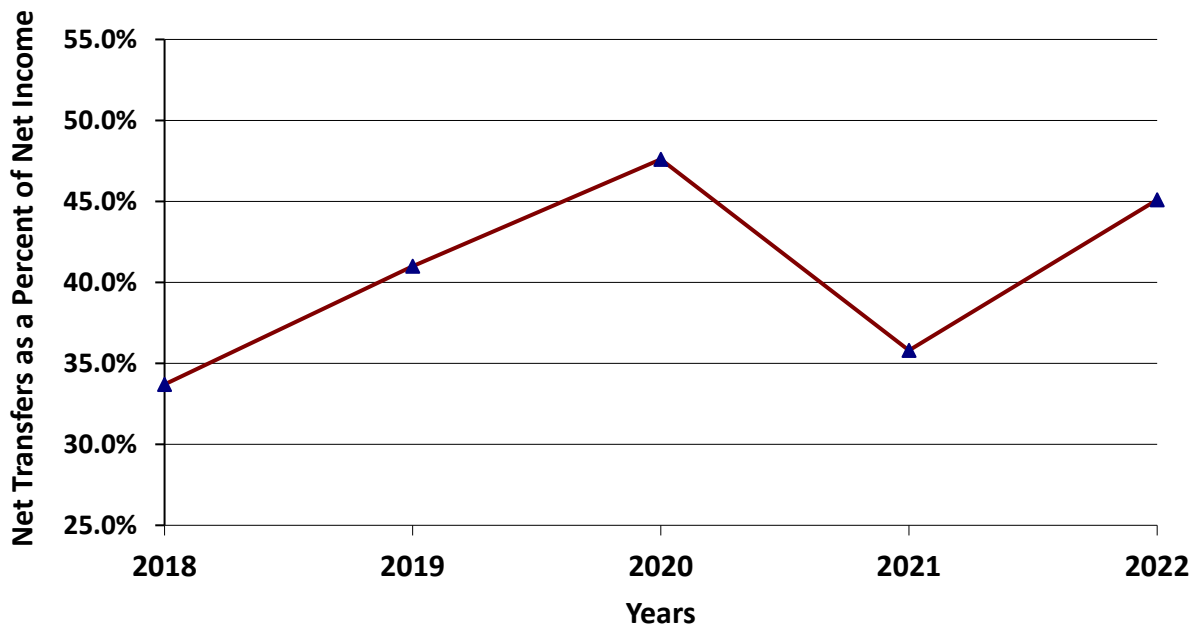
Municipal Enterprises

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 sewer, water, and stormwater/street lighting services.

In aggregate, large city municipal enterprises reported a net income of \$365.1 million and net transfers (transfers out minus transfers in) of \$164.6 million in 2022. This represents a decrease of 23.0 percent in net income and a decrease of 3.2 percent in net transfers. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers were 45.1 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 - 2018 to 2022



Outstanding Long-Term Indebtedness

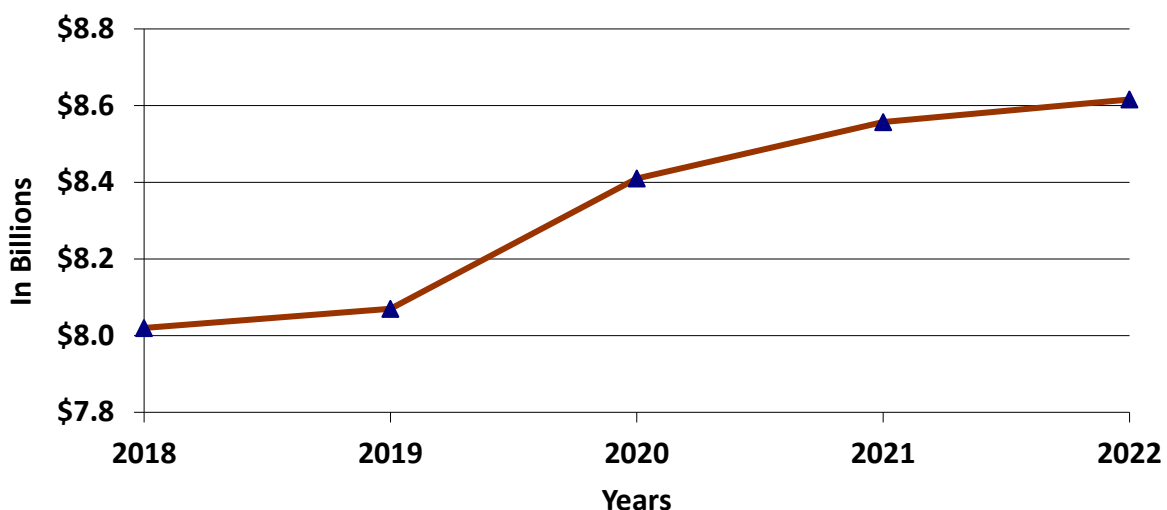
Large cities carried long-term debt of \$8.6 billion, or \$1,936 per capita, at the end of 2022. This represents an increase of 0.7 percent over 2021. Cities incur long-term debt through various financial instruments, such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation 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 2021 and 2022.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2021 Amount	2022 Amount
General Obligation	\$2,875,860,216	\$3,020,333,293
General Obligation Tax Increment	234,111,897	226,578,587
Revenue Tax Increment	72,070,000	66,706,000
Special Assessment	1,689,677,561	1,564,678,050
General Obligation Revenue	1,518,102,339	1,479,204,004
Revenue	816,768,455	757,658,584
All Other	1,327,950	1,505,000
Total Bonded Indebtedness	<u>\$7,207,918,418</u>	<u>\$7,116,663,518</u>

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 - 2018 to 2022



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

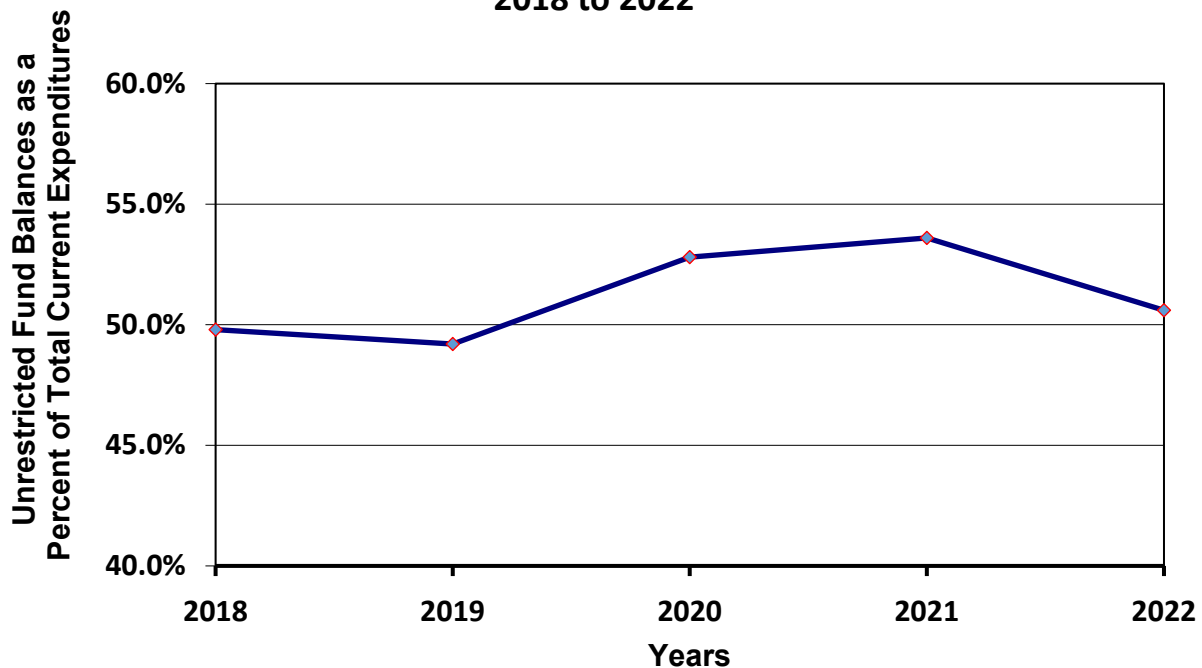
Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$2.3 billion in 2022.¹¹ This was an increase of 3.9 percent over 2021. 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 50.6 percent in 2022, compared to 53.6 percent for unrestricted fund balances in 2021. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than smaller cities. Unrestricted fund balances as a percent of current expenditures averaged 35.0 percent for cities of the first class, compared to 74.8 percent for fourth-class cities.

Figure 10 below shows the unrestricted fund balances for the General and Special Revenue Funds as a percent of total current expenditures for large cities.

Figure 10: Unrestricted Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures for Cities Over 2,500 in Population - 2018 to 2022



¹¹In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. The appendix starting on page 332 provides a more detailed discussion of fund balances.

Overview of Cities Under 2,500 in Population

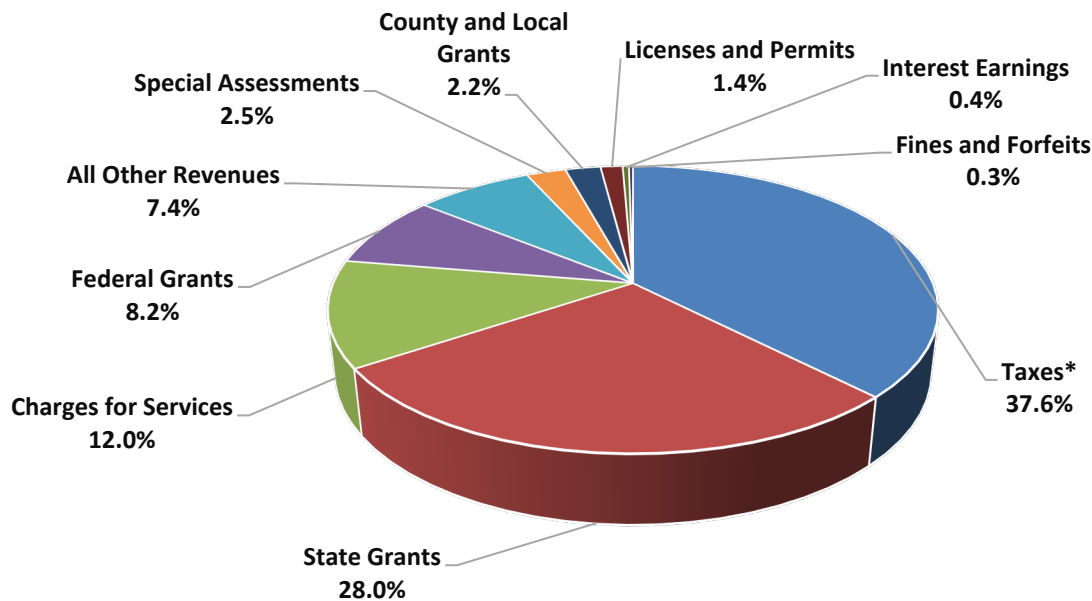
Total Governmental Revenues

In 2022, cities under 2,500 in population, or small cities, had total governmental revenues of \$595.5 million. This represents an increase of \$35.6 million, or 6.4 percent, over 2021.

The main sources of revenues for small cities in 2022 were taxes and state grants, which together accounted for 65.7 percent of total revenues. The revenue categories showing the greatest increases were charges for services (21.3 percent), all other revenues (14.0 percent), and local sales and hotel/motel taxes (12.9 percent). Several revenue categories decreased between 2021 and 2022 including gambling and gravel taxes (-65.5 percent), interest earnings (-24.3 percent), county and local grants (-17.2 percent), and special assessments (-7.9 percent).

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 30.

**Figure 11: 2022 Total Governmental Revenues -
Cities Under 2,500 in Population
\$595,470,574**



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

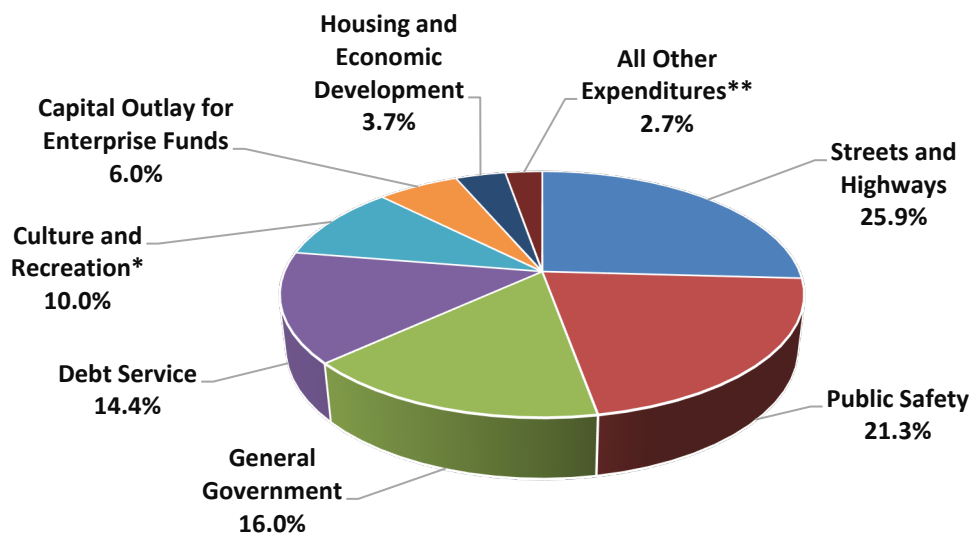
Total Governmental Expenditures

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 2022, cities under 2,500 in population expended \$690.1 million to provide city services. This represents an increase of 1.9 percent over 2021 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Between 2021 and 2022, current expenditures increased 11.1 percent, capital outlays decreased 5.7 percent, and debt service decreased 10.7 percent.

In 2022, 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 77.6 percent of all expenditures.

Figure 12 below shows the relative shares of total governmental expenditures of small cities by function. The underlying data for this figure is in Table 13 on page 31.

**Figure 12: 2022 Total Governmental Expenditures -
Cities Under 2,500 in Population**
\$690,091,925



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

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

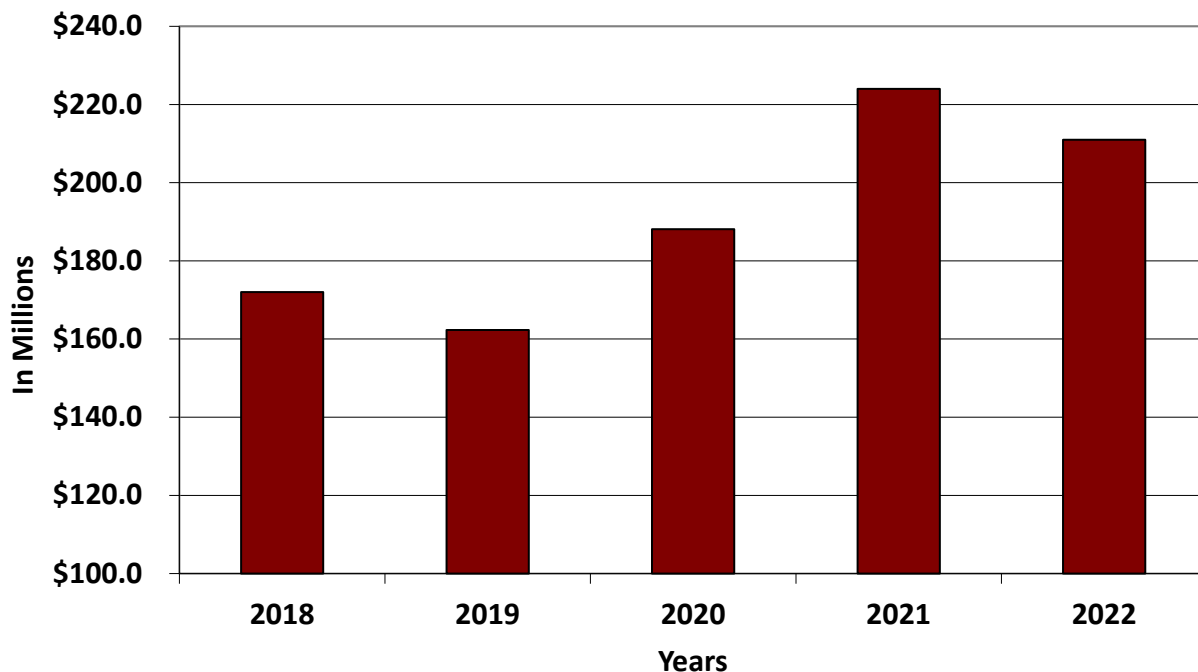
Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$211.1million on capital outlay in 2022. This represents a decrease of 5.7 percent from the level expended in 2021.

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 2018 through 2022.

**Figure 13: Total Capital Outlay Expenditures -
Cities Under 2,500 in Population - 2018 to 2022**

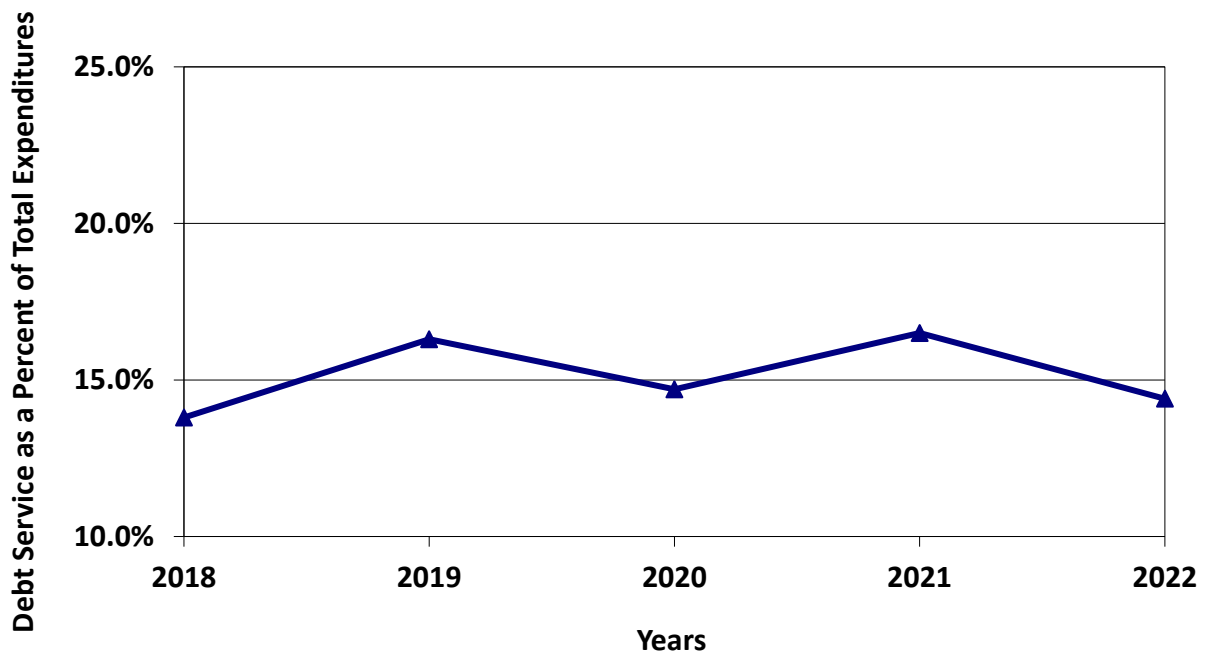


Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2022, small cities expended a total of \$99.7 million on debt service. This represents a decrease of 10.7 percent from 2021. Overall, debt service expenditures accounted for 14.4 percent of total expenditures for small cities.

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

**Figure 14: Debt Service as a Percent of Total Expenditures -
Cities Under 2,500 in Population - 2018 to 2022**



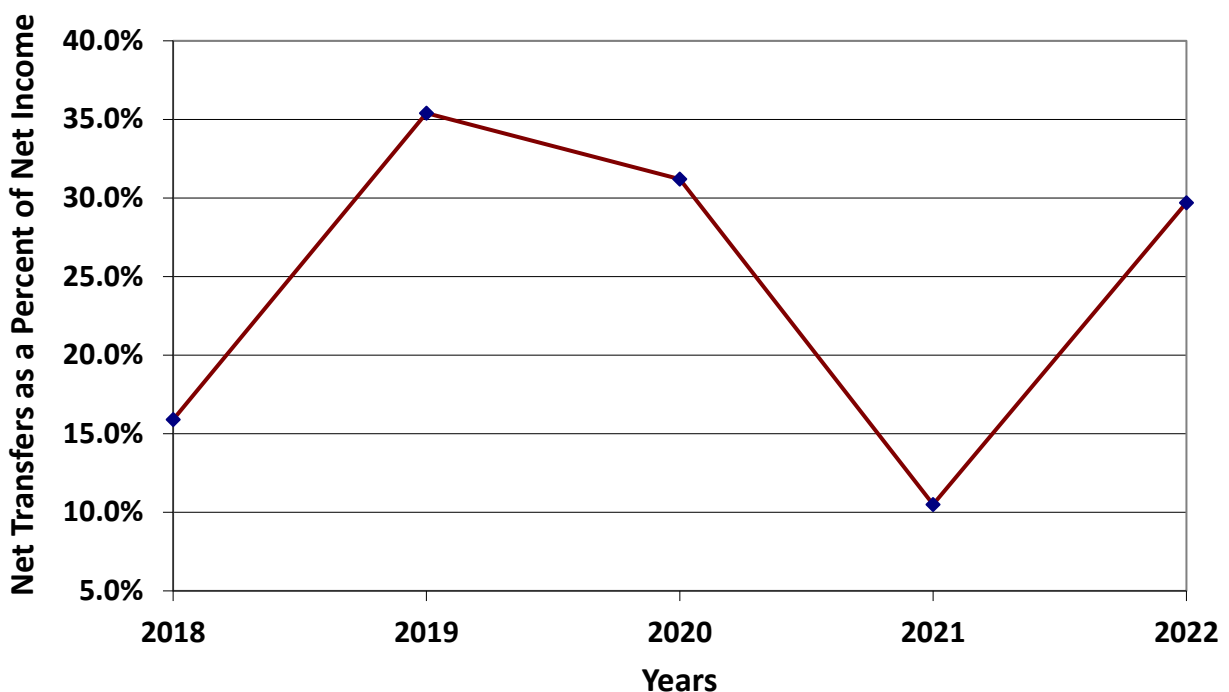
Municipal Enterprises

The total net income of small city enterprises in 2022 was \$35.8 million, and the net amount transferred to other funds was \$10.6 million. This represents a decrease in net income of 49.5 percent, while net transfers (transfers out minus transfers in) increased 43.3 percent over 2021.

In 2022, the municipal enterprises of small cities transferred 29.7 percent of their net income to other funds, compared to 10.5 percent in 2021.

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

Figure 15: Small City Enterprise Fund Net Transfers as a Percent of Net Income - 2018 to 2022



Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.5 billion at the end of 2022. This represents an increase of 0.6 percent over the level in 2021. On a per capita basis, small cities carried \$4,186 in long-term debt, compared to \$1,936 for large cities.¹² 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.

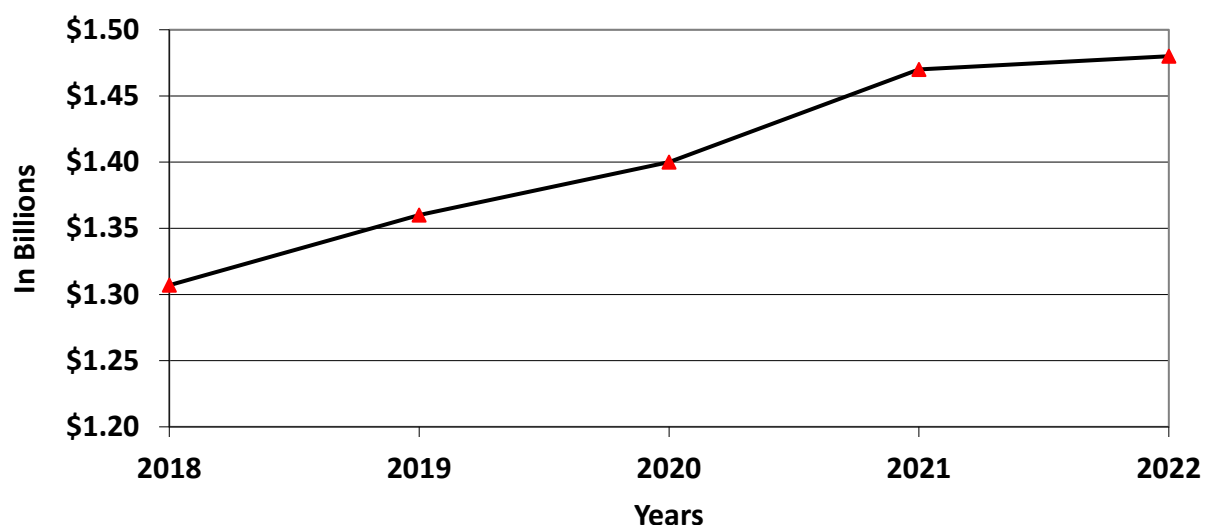
Table 5 below looks at outstanding bonded indebtedness for 2021 and 2022 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2021 Amount	2022 Amount
General Obligation	\$237,951,424	\$219,377,753
General Obligation Tax Increment	19,388,809	16,734,186
Revenue Tax Increment	13,613	---
Special Assessment	249,582,073	250,269,295
General Obligation Revenue	461,496,184	466,874,990
Revenue	34,694,926	37,666,431
All Other	---	---
Total Bonded Indebtedness	\$1,003,127,029	\$990,922,655

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 - 2018 to 2022***



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

¹²Per capita figures reflect only those entities that have debt.

GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2018 Through 2022

	2018		2019		2020		2021		2022		5-Year	2021 - 22
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$2,403,706,898	41.1%	\$2,530,640,617	40.5%	\$2,688,208,534	40.5%	\$2,809,936,716	43.3%	\$2,994,788,447	43.3%	24.6%	6.6%
Tax Increments	223,961,524	3.8%	238,061,974	3.8%	252,579,461	3.8%	231,420,670	3.6%	200,823,303	2.9%	-10.3%	-13.2%
Franchise Taxes	173,162,232	3.0%	171,938,246	2.8%	173,760,643	2.6%	185,889,387	2.9%	199,016,759	2.9%	14.9%	7.1%
Local Sales Taxes	173,136,206	3.0%	179,730,210	2.9%	157,793,337	2.4%	160,080,559	2.5%	207,743,447	3.0%	20.0%	29.8%
Hotel/Motel Taxes	53,822,625	0.9%	54,638,908	0.9%	25,320,649	0.4%	37,192,217	0.6%	52,678,624	0.8%	-2.1%	41.6%
Gravel and Gambling Taxes	1,501,312	0.0%	1,763,022	0.0%	1,735,851	0.0%	2,116,920	0.0%	1,767,302	0.0%	17.7%	-16.5%
Special Assessments	253,073,212	4.3%	250,799,742	4.0%	252,220,826	3.8%	268,827,694	4.1%	241,223,181	3.5%	-4.7%	-10.3%
Licenses and Permits	223,001,780	3.8%	240,562,787	3.9%	221,056,520	3.3%	245,662,470	3.8%	269,639,393	3.9%	20.9%	9.8%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$45,923,956	0.8%	\$31,399,436	0.5%	\$35,650,234	0.5%	\$52,276,889	0.8%	\$55,796,290	0.8%	21.5%	6.7%
All Other**	122,111,322	2.1%	123,288,684	2.0%	523,867,387	7.9%	325,742,138 **	5.0%	515,038,578 **	7.5%	321.8%	58.1%
State Grants												
Local Government Aid	523,477,482	8.9%	533,050,007	8.5%	559,861,042	8.4%	563,035,993	8.7%	568,472,051	8.2%	8.6%	1.0%
Market Value Credit	501,704	0.0%	508,785	0.0%	516,114	0.0%	525,255	0.0%	516,732	0.0%	3.0%	-1.6%
Taconite Relief and Aids	11,201,992	0.2%	11,958,121	0.2%	13,506,320	0.2%	12,089,681	0.2%	12,570,875	0.2%	12.2%	4.0%
PERA Aid	4,153,137	0.1%	4,370,953	0.1%	71,717	0.0%	---	---%	---	---%	-100.0%	---%
Highways	226,078,383	3.9%	301,721,402	4.8%	213,403,934	3.2%	229,116,092	3.5%	246,346,362	3.6%	9.0%	7.5%
All Other	271,282,027	4.6%	318,278,732	5.1%	407,531,919	6.1%	325,760,643	5.0%	391,859,210	5.7%	44.4%	20.3%
County Grants	56,459,499	1.0%	50,264,695	0.8%	53,889,951	0.8%	70,751,906	1.1%	76,195,675	1.1%	35.0%	7.7%
Local Unit Grants	51,486,802	0.9%	87,444,521	1.4%	85,688,203	1.3%	82,946,837	1.3%	71,511,870	1.0%	38.9%	-13.8%
Total Intergovernmental Revenues	\$1,312,676,304	22.4%	\$1,462,285,336	23.4%	\$1,893,986,821	28.6%	\$1,662,245,434	25.6%	\$1,938,307,643	28.0%	47.7%	16.6%
Departmental Fees and Service Charges												
General Government	\$120,274,075	2.1%	\$123,874,623	2.0%	\$115,651,782	1.7%	\$125,383,547	1.9%	\$142,054,301	2.1%	18.1%	13.3%
Public Safety	126,141,776	2.2%	136,468,935	2.2%	127,406,733	1.9%	141,005,309	2.2%	148,853,396	2.2%	18.0%	5.6%
Streets and Highways	82,389,499	1.4%	61,249,182	1.0%	79,286,871	1.2%	74,983,710	1.2%	71,950,225	1.0%	-12.7%	-4.0%
Sanitation (Refuse Collection)	20,708,958	0.4%	20,088,822	0.3%	20,017,837	0.3%	19,482,389	0.3%	25,166,579	0.4%	21.5%	29.2%
Libraries	1,377,110	0.0%	1,155,582	0.0%	797,025	0.0%	756,755	0.0%	928,481	0.0%	-32.6%	22.7%
Parks and Recreation	154,312,127	2.6%	171,827,401	2.8%	100,079,820	1.5%	177,116,743	2.7%	221,833,206	3.2%	43.8%	25.2%
Airport	12,954,782	0.2%	13,047,093	0.2%	10,971,560	0.2%	12,834,779	0.2%	15,683,303	0.2%	21.1%	22.2%
Transit	8,023,202	0.1%	7,551,785	0.1%	1,899,626	0.0%	2,380,689	0.0%	3,107,145	0.0%	-61.3%	30.5%
Cemetery	1,665,357	0.0%	1,773,725	0.0%	2,209,608	0.0%	2,595,867	0.0%	2,319,793	0.0%	39.3%	-10.6%
Housing and Economic Development***	---	---%	---	---%	---	---%	---	---%	59,499,643	0.9%	---%	---%
All Other	139,247,183	2.4%	123,882,100	2.0%	101,791,712	1.5%	91,259,085	1.4%	79,188,541	1.1%	-43.1%	-13.2%
Total Departmental Fees and Service Charges	\$667,094,069	11.4%	\$660,919,248	10.6%	\$560,112,574	8.4%	\$647,798,873	10.0%	\$770,584,613	11.1%	15.5%	19.0%
Fines and Forfeits	32,409,523	0.6%	32,389,088	0.5%	22,546,360	0.3%	24,610,651	0.4%	24,482,490	0.4%	-24.5%	-0.5%
Interest Earnings****	82,567,680	1.4%	191,700,237	3.1%	144,849,188	2.2%	(5,604,947)	---%	(216,043,745)	---%	-361.7%	-3754.5%
All Other Revenues	251,490,710	4.3%	226,424,314	3.6%	239,748,954	3.6%	223,315,907	3.4%	227,386,375	3.3%	-9.6%	1.8%
Total Revenues	\$5,851,604,075	100.0%	\$6,241,853,729	100.0%	\$6,633,919,718	100.0%	\$6,493,492,551	100.0%	\$6,912,397,832	100.0%	18.1%	6.5%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$774,960,811		\$972,703,313		\$975,705,012		\$963,171,098		\$695,934,149			
Other Long-Term Indebtedness	54,805,700		46,806,207		52,330,518		54,663,466		89,413,026			
Short-Term Indebtedness	83,171		1,348,785		52,502		861,864		---			
Total Borrowing	\$829,849,682		\$1,020,858,305		\$1,028,088,032		\$1,018,696,428		\$785,347,175			
Other Financing Sources	\$36,426,525		\$22,736,919		\$24,301,282		\$26,272,273		\$32,747,436			
Transfers from Enterprise Funds	241,178,174		264,930,442		253,255,469		241,466,697		239,344,199			
Transfers from Governmental Funds	755,705,029		861,830,193		794,169,783		906,621,762		904,532,494			
Total Revenues and Other Financing Sources	\$7,714,763,485		\$8,412,209,588		\$8,733,734,284		\$8,686,549,711		\$8,874,369,136			

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

**The 2021 Federal All Other Grants includes \$117.5 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$311.3 million in American Rescue Plan Act (ARPA) funding.

***New category for 2022.

****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, 2018 Through 2022

Governmental Fund Expenditures	2018		2019		2020		2021		2022		5-Year Change	2021 - 22 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$694,173,131	10.5%	\$718,514,712	10.1%	\$806,252,414	11.0%	\$785,347,398	10.9%	\$858,668,173	11.1%	23.7%	9.3%
Capital Outlay	107,942,652	1.6%	150,297,521	2.1%	175,000,238	2.4%	64,101,212	0.9%	71,731,996	0.9%	-33.5%	11.9%
Public Safety												
Current Expenditures	1,647,462,407	24.9%	1,718,223,876	24.2%	1,785,145,273	24.4%	1,830,556,848	25.5%	1,938,260,685	25.0%	17.7%	5.9%
Capital Outlay	113,577,291	1.7%	156,199,630	2.2%	157,744,490	2.2%	171,766,076	2.4%	195,100,045	2.5%	71.8%	13.6%
Streets and Highways												
Current Expenditures	593,968,951	9.0%	664,931,910	9.4%	626,686,172	8.6%	619,868,788	8.6%	709,305,974	9.2%	19.4%	14.4%
Capital Outlay	910,319,576	13.8%	1,005,415,166	14.2%	1,101,807,205	15.1%	1,007,755,286	14.0%	1,071,766,777	13.8%	17.7%	6.4%
Sanitation												
Current Expenditures	27,554,864	0.4%	27,146,763	0.4%	27,255,116	0.4%	28,035,519	0.4%	28,653,900	0.4%	4.0%	2.2%
Capital Outlay	890,870	0.0%	1,541,280	0.0%	1,554,728	0.0%	583,615	0.0%	1,171,515	0.0%	31.5%	100.7%
Health												
Current Expenditures	34,445,395	0.5%	36,481,941	0.5%	43,683,489	0.6%	45,694,638	0.6%	54,026,937	0.7%	56.8%	18.2%
Capital Outlay	625,893	0.0%	554,003	0.0%	696	0.0%	23,145	0.0%	16,194	0.0%	-97.4%	-30.0%
Libraries												
Current Expenditures	70,715,553	1.1%	73,117,388	1.0%	69,792,359	1.0%	72,638,866	1.0%	76,560,723	1.0%	8.3%	5.4%
Capital Outlay	9,066,252	0.1%	3,702,506	0.1%	13,736,476	0.2%	3,596,237	0.1%	9,830,354	0.1%	8.4%	173.4%
Parks and Recreation												
Current Expenditures	522,856,727	7.9%	610,221,854	8.6%	547,742,820	7.5%	593,280,549	8.3%	669,368,891	8.6%	28.0%	12.8%
Capital Outlay	231,998,154	3.5%	248,983,883	3.5%	304,571,289	4.2%	305,791,141	4.3%	274,072,567	3.5%	18.1%	-10.4%
Housing/Economic Development												
Current Expenditures	448,175,754	6.8%	451,676,466	6.4%	527,480,658	7.2%	453,992,554	6.3%	545,100,069	7.0%	21.6%	20.1%
Capital Outlay	106,732,226	1.6%	103,064,747	1.5%	100,742,152	1.4%	133,385,979	1.9%	112,023,635	1.4%	5.0%	-16.0%
Conservation of Natural Resources												
Current Expenditures	8,561,972	0.1%	9,541,217	0.1%	9,832,234	0.1%	10,259,503	0.1%	14,053,246	0.2%	64.1%	37.0%
Capital Outlay	8,655,482	0.1%	1,717,727	0.0%	1,399,691	0.0%	685,950	0.0%	2,263,313	0.0%	-73.9%	230.0%
Airport												
Current Expenditures	19,089,172	0.3%	20,301,675	0.3%	19,752,500	0.3%	19,864,576	0.3%	23,446,069	0.3%	22.8%	18.0%
Capital Outlay	30,345,208	0.5%	30,013,781	0.4%	44,376,803	0.6%	43,766,200	0.6%	54,485,894	0.7%	79.6%	24.5%
Transit												
Current Expenditures	25,814,671	0.4%	28,408,307	0.4%	23,956,149	0.3%	25,413,780	0.4%	29,244,241	0.4%	13.3%	15.1%
Capital Outlay	10,614,887	0.2%	7,644,299	0.1%	6,361,389	0.1%	12,417,968	0.2%	5,341,984	0.1%	-49.7%	-57.0%
All Other Expenditures												
Current Expenditures	5,514,355	0.1%	5,950,148	0.1%	5,296,284	0.1%	6,137,695	0.1%	5,804,944	0.1%	5.3%	-5.4%
Capital Outlay	570,004	0.0%	1,945,194	0.0%	1,046,673	0.0%	2,974,088	0.0%	731,329	0.0%	28.3%	-75.4%
Capital Outlay for Enterprise Funds	43,286,145	0.7%	45,366,631	0.6%	59,784,810	0.8%	64,945,700	0.9%	97,191,282	1.3%	124.5%	49.7%
Debt Service												
Principal Payments	754,855,737	11.4%	776,925,569	11.0%	655,805,282	9.0%	682,158,076	9.5%	707,299,152	9.1%	-6.3%	3.7%
Interest and Fiscal Charges	179,730,727	2.7%	188,586,851	2.7%	191,547,699	2.6%	197,367,446	2.7%	186,986,257	2.4%	4.0%	-5.3%
Total Current Expenditures	\$4,098,332,952	62.0%	\$4,364,516,257	61.6%	\$4,492,875,468	61.5%	\$4,491,090,714	62.5%	\$4,952,493,852	64.0%	20.8%	10.3%
Total Capital Outlay	1,574,624,640	23.8%	1,756,446,368	24.8%	1,968,126,640	26.9%	1,811,792,597	25.2%	1,895,726,885	24.5%	20.4%	4.6%
Total Debt Service	934,586,464	14.1%	965,512,420	13.6%	847,352,981	11.6%	879,525,522	12.2%	894,285,409	11.6%	-4.3%	1.7%
Total Expenditures	\$6,607,544,056	100.0%	\$7,086,475,045	100.0%	\$7,308,355,089	100.0%	\$7,182,408,833	100.0%	\$7,742,506,146	100.0%	17.2%	7.8%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$63,436,136		\$81,577,525		\$89,180,334		\$112,963,224		\$82,822,222			
Other Financing Uses	1,534,414		1,944,735		1,168,062		1,192,941		599,389			
Transfers to Enterprise Funds	62,778,911		60,869,061		54,322,471		97,511,889		105,683,189			
Transfers to Governmental Funds	756,704,985		862,022,268		793,710,978		906,383,337		901,739,817			
Total Expenditures and Other Financing Uses	\$7,491,998,502		\$8,092,888,634		\$8,246,736,934		\$8,300,460,224		\$8,833,350,763			

*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, 2018 Through 2022

	2018		2019		2020		2021		2022		5-Year	2021 - 22
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$2,224,376,843	41.5%	\$2,343,703,805	40.8%	\$2,496,538,989	40.9%	\$2,611,022,540	44.0%	\$2,785,094,345	44.1%	25.2%	6.7%
Tax Increments	216,444,296	4.0%	229,785,814	4.0%	244,899,010	4.0%	223,552,434	3.8%	192,857,453	3.1%	-10.9%	-13.7%
Franchise Taxes	170,438,484	3.2%	169,120,295	2.9%	171,205,732	2.8%	183,093,302	3.1%	196,121,893	3.1%	15.1%	7.1%
Local Sales Taxes	171,975,962	3.2%	178,275,930	3.1%	155,386,787	2.5%	157,239,588	2.6%	204,529,386	3.2%	18.9%	30.1%
Hotel/Motel Taxes	53,664,521	1.0%	54,480,366	0.9%	25,172,720	0.4%	36,966,414	0.6%	52,430,004	0.8%	-2.3%	41.8%
Gravel and Gambling Taxes	1,483,277	0.0%	1,725,335	0.0%	1,704,458	0.0%	2,059,034	0.0%	1,747,324	0.0%	17.8%	-15.1%
Special Assessments	237,104,388	4.4%	233,859,647	4.1%	236,185,119	3.9%	252,708,034	4.3%	226,374,286	3.6%	-4.5%	-10.4%
Licenses and Permits	215,872,370	4.0%	232,701,730	4.1%	213,998,701	3.5%	237,937,480	4.0%	261,300,998	4.1%	21.0%	9.8%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$39,083,891	0.7%	\$24,623,047	0.4%	\$29,927,549	0.5%	\$44,694,879	0.8%	\$47,320,637	0.7%	21.1%	5.9%
All Other**	106,412,173	2.0%	108,708,973	1.9%	482,795,053	7.9%	288,870,688	** 4.9%	474,843,534	** 7.5%	346.2%	64.4%
State Grants												
Local Government Aid	425,865,620	7.9%	435,193,588	7.6%	460,023,569	7.5%	461,308,828	7.8%	465,624,086	7.4%	9.3%	0.9%
Market Value Credit	307,609	0.0%	316,402	0.0%	322,856	0.0%	320,996	0.0%	326,932	0.0%	6.3%	1.8%
Taconite Relief and Aids	7,368,692	0.1%	7,932,740	0.1%	8,859,914	0.1%	7,769,762	0.1%	8,350,061	0.1%	13.3%	7.5%
PERA Aid	3,759,512	0.1%	3,980,763	0.1%	71,389	0.0%	---	---%	---	---%	-100.0%	---%
Highways	218,516,267	4.1%	300,501,985	5.2%	210,398,680	3.4%	213,301,248	3.6%	244,902,536	3.9%	12.1%	14.8%
All Others	243,845,553	4.5%	286,600,130	5.0%	370,328,469	6.1%	287,175,128	4.8%	333,614,553	5.3%	36.8%	16.2%
County Grants	45,192,880	0.8%	43,221,978	0.8%	50,364,640	0.8%	59,169,233	1.0%	66,581,251	1.1%	47.3%	12.5%
Local Unit Grants	47,580,489	0.9%	82,720,440	1.4%	79,618,871	1.3%	78,475,470	1.3%	67,825,811	1.1%	42.5%	-13.6%
Total Intergovernmental Revenues	\$1,137,932,686	21.2%	\$1,293,800,046	22.5%	\$1,692,710,990	27.7%	\$1,441,086,232	24.3%	\$1,709,389,401	27.1%	50.2%	18.6%
Departmental Fees and Service Charges												
General Government	\$116,203,157	2.2%	\$119,770,752	2.1%	\$111,719,748	1.8%	\$121,423,757	2.0%	\$136,912,430	2.2%	17.8%	12.8%
Public Safety	98,052,125	1.8%	107,941,217	1.9%	98,678,148	1.6%	109,464,915	1.8%	117,267,612	1.9%	19.6%	7.1%
Streets and Highways	80,798,252	1.5%	59,272,314	1.0%	77,715,635	1.3%	73,063,092	1.2%	68,656,961	1.1%	-15.0%	-6.0%
Sanitation (Refuse Collection)	16,799,477	0.3%	16,167,329	0.3%	16,232,518	0.3%	15,515,709	0.3%	20,510,632	0.3%	22.1%	32.2%
Libraries	1,151,445	0.0%	911,532	0.0%	654,398	0.0%	646,724	0.0%	790,594	0.0%	-31.3%	22.2%
Parks and Recreation	145,804,221	2.7%	162,939,510	2.8%	93,084,971	1.5%	167,148,298	2.8%	210,676,209	3.3%	44.5%	26.0%
Airport	11,318,836	0.2%	11,359,358	0.2%	9,745,135	0.2%	11,181,517	0.2%	13,633,280	0.2%	20.4%	21.9%
Transit	7,880,882	0.1%	7,374,440	0.1%	1,893,572	0.0%	2,345,188	0.0%	3,098,395	0.0%	-60.7%	32.1%
Cemetery	1,257,331	0.0%	1,419,299	0.0%	1,783,629	0.0%	1,951,324	0.0%	1,756,587	0.0%	39.7%	-10.0%
Housing and Economic Development***	---	---%	---	---%	---	---%	---	---%	51,861,304	0.8%	---	---
All Other	130,588,725	2.4%	115,656,184	2.0%	93,253,854	1.5%	86,307,198	1.5%	74,126,299	1.2%	-43.2%	-14.1%
Total Departmental Fees and Service Charges	\$609,854,451	11.4%	\$602,811,935	10.5%	\$504,761,608	8.3%	\$589,047,722	9.9%	\$699,290,303	11.1%	14.7%	18.7%
Fines and Forfeits	\$30,465,946	0.6%	\$30,454,684	0.5%	\$21,309,159	0.3%	\$22,960,331	0.4%	\$22,930,367	0.4%	-24.7%	-0.1%
Interest Earnings****	77,615,197	1.4%	183,051,279	3.2%	139,041,192	2.3%	(8,692,973)	---%	(218,381,781)	---%	-381.4%	-2412.2%
All Other Revenues	215,293,061	4.0%	191,402,301	3.3%	205,945,834	3.4%	184,606,678	3.1%	183,243,279	2.9%	-14.9%	-0.7%
Total Revenues	\$5,362,521,482	100.0%	\$5,745,173,167	100.0%	\$6,108,860,299	100.0%	\$5,933,586,816	100.0%	\$6,316,927,258	100.0%	17.8%	6.5%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$702,444,055		\$875,271,010		\$879,818,908		\$854,042,835		\$617,861,864			
Other Long-Term Indebtedness	26,933,601		27,283,902		22,054,780		15,911,773		52,081,202			
Short-Term Indebtedness	---		---		---		---		---			
Total Borrowing	\$729,377,656		\$902,554,912		\$901,873,688		\$869,954,608		\$669,943,066			
Other Financing Sources	\$30,553,764		\$19,822,724		\$19,051,718		\$22,343,238		\$26,724,478			
Transfers from Enterprise Funds	220,382,420		237,229,079		231,824,974		218,783,801		216,399,622			
Transfers from Governmental Funds	718,660,931		815,944,530		750,282,956		856,655,684		860,257,593			
Total Revenues and Other Financing Sources	\$7,061,496,253		\$7,720,724,412		\$8,011,893,635		\$7,901,324,147		\$8,090,252,017			

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

**The 2021 Federal All Other Grants includes \$104.7 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$294.2 million in American Rescue Plan Act (ARPA) funding.

***New category for 2022.

****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, 2018 Through 2022

Governmental Fund Expenditures	2018		2019		2020		2021		2022		5-Year Change	2021 - 22 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$605,147,704	10.0%	\$627,257,604	9.7%	\$704,836,422	10.5%	\$689,268,935	10.6%	\$754,540,715	10.7%	24.7%	9.5%
Capital Outlay	101,109,781	1.7%	138,586,670	2.1%	163,181,219	2.4%	54,983,077	0.8%	65,407,269	0.9%	-35.3%	19.0%
Public Safety												
Current Expenditures	1,545,915,193	25.6%	1,612,781,617	24.9%	1,678,007,199	25.1%	1,720,457,676	26.4%	1,820,381,016	25.8%	17.8%	5.8%
Capital Outlay	89,880,912	1.5%	134,357,831	2.1%	129,448,585	1.9%	142,289,749	2.2%	166,093,707	2.4%	84.8%	16.7%
Streets and Highways												
Current Expenditures	526,571,826	8.7%	591,136,119	9.1%	558,276,620	8.4%	552,961,642	8.5%	631,056,805	8.9%	19.8%	14.1%
Capital Outlay	824,448,867	13.7%	923,832,619	14.2%	1,002,335,744	15.0%	879,818,173	13.5%	971,387,741	13.8%	17.8%	10.4%
Sanitation												
Current Expenditures	22,586,616	0.4%	22,002,212	0.3%	21,529,638	0.3%	22,765,693	0.3%	23,087,947	0.3%	2.2%	1.4%
Capital Outlay	412,409	0.0%	1,143,858	0.0%	144,177	0.0%	203,813	0.0%	546,908	0.0%	32.6%	168.3%
Health												
Current Expenditures	33,819,717	0.6%	35,799,849	0.6%	42,717,426	0.6%	44,714,145	0.7%	52,710,021	0.7%	55.9%	17.9%
Capital Outlay	---	---	---	---	---	---	1,900	0.0%	---	---	---	-100.0%
Libraries												
Current Expenditures	62,788,509	1.0%	65,116,319	1.0%	62,208,385	0.9%	64,869,583	1.0%	68,057,953	1.0%	8.4%	4.9%
Capital Outlay	8,302,037	0.1%	3,032,781	0.0%	12,295,660	0.2%	2,430,662	0.0%	7,120,792	0.1%	-14.2%	193.0%
Parks and Recreation												
Current Expenditures	493,876,832	8.2%	580,952,624	9.0%	522,040,563	7.8%	562,912,862	8.7%	633,005,439	9.0%	28.2%	12.5%
Capital Outlay	219,933,749	3.6%	236,349,148	3.6%	293,447,377	4.4%	292,451,336	4.5%	252,896,089	3.6%	15.0%	-13.5%
Housing/Economic Development												
Current Expenditures	426,474,956	7.1%	429,500,318	6.6%	503,013,625	7.5%	433,703,915	6.7%	522,967,487	7.4%	22.6%	20.6%
Capital Outlay	92,992,927	1.5%	98,006,221	1.5%	95,228,985	1.4%	128,524,038	2.0%	108,719,083	1.5%	16.9%	-15.4%
Conservation of Natural Resources												
Current Expenditures	8,428,609	0.1%	9,353,374	0.1%	9,623,588	0.1%	10,056,731	0.2%	13,439,903	0.2%	59.5%	33.6%
Capital Outlay	8,655,482	0.1%	1,475,789	0.0%	987,133	0.0%	545,185	0.0%	2,003,650	0.0%	-76.9%	267.5%
Airport												
Current Expenditures	16,262,808	0.3%	17,192,116	0.3%	17,159,469	0.3%	17,424,619	0.3%	20,053,019	0.3%	23.3%	15.1%
Capital Outlay	25,695,568	0.4%	24,478,417	0.4%	34,355,552	0.5%	35,241,608	0.5%	48,749,475	0.7%	89.7%	38.3%
Transit												
Current Expenditures	25,586,998	0.4%	28,216,139	0.4%	23,764,634	0.4%	25,200,450	0.4%	29,032,971	0.4%	13.5%	15.2%
Capital Outlay	10,614,887	0.2%	7,560,578	0.1%	6,361,389	0.1%	12,417,968	0.2%	5,341,984	0.1%	-49.7%	-57.0%
All Other Expenditures												
Current Expenditures	4,716,202	0.1%	5,004,560	0.1%	4,484,073	0.1%	5,282,998	0.1%	4,856,982	0.1%	3.0%	-8.1%
Capital Outlay	201,403	0.0%	977,929	0.0%	1,031,468	0.0%	1,679,535	0.0%	641,979	0.0%	218.8%	-61.8%
Capital Outlay for Enterprise Funds	20,371,273	0.3%	24,322,078	0.4%	41,192,586	0.6%	37,220,404	0.6%	55,704,377	0.8%	173.4%	49.7%
Debt Service												
Principal Payments	691,649,766	11.5%	697,655,488	10.8%	582,025,903	8.7%	589,595,154	9.1%	624,496,557	8.9%	-9.7%	5.9%
Interest and Fiscal Charges	162,921,511	2.7%	169,939,919	2.6%	173,355,459	2.6%	178,346,415	2.7%	170,114,352	2.4%	4.4%	-4.6%
<i>Total Current Expenditures</i>	<i>\$3,772,175,970</i>	<i>62.6%</i>	<i>\$4,024,312,851</i>	<i>62.0%</i>	<i>\$4,147,661,642</i>	<i>62.1%</i>	<i>\$4,149,619,249</i>	<i>63.8%</i>	<i>\$4,573,190,258</i>	<i>64.8%</i>	<i>21.2%</i>	<i>10.2%</i>
<i>Total Capital Outlay</i>	<i>1,402,619,295</i>	<i>23.3%</i>	<i>1,594,123,919</i>	<i>24.6%</i>	<i>1,780,009,875</i>	<i>26.6%</i>	<i>1,587,807,448</i>	<i>24.4%</i>	<i>1,684,613,054</i>	<i>23.9%</i>	<i>20.1%</i>	<i>6.1%</i>
<i>Total Debt Service</i>	<i>854,571,277</i>	<i>14.2%</i>	<i>867,595,407</i>	<i>13.4%</i>	<i>755,381,362</i>	<i>11.3%</i>	<i>767,941,569</i>	<i>11.8%</i>	<i>794,610,909</i>	<i>11.3%</i>	<i>-7.0%</i>	<i>3.5%</i>
Total Expenditures	\$6,029,366,542	100.0%	\$6,486,032,177	100.0%	\$6,683,052,879	100.0%	\$6,505,368,266	100.0%	\$7,052,414,221	100.0%	17.0%	8.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$53,604,136		\$69,991,297		\$84,295,334		\$105,700,861		\$62,590,000			
Other Financing Uses	783,233		271,750		484,131		602,107		349,800			
Transfers to Enterprise Funds	49,717,159		52,279,010		48,578,665		88,113,670		93,523,312			
Transfers to Governmental Funds	719,717,970		816,208,759		749,860,817		856,621,698		857,337,707			
Total Expenditures and Other Financing Uses	\$6,853,189,040		\$7,424,782,993		\$7,566,271,826		\$7,556,406,602		\$8,066,215,040			

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

Table 10
Summary of Governmental Fund Revenues by Population Group
Cities Over 2,500 Population
For the Years Ended December 31, 2021 and 2022

	Population Over 100,000 First Class		Population 20,000 - 100,000 Second Class		Population 10,000 - 20,000 Third Class		Population 2,500 - 10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)
									2022		2021		
Population - 2022 Population Estimates - Minnesota Demographer	958,648		2,218,049		603,189		672,974		4,452,860		4,407,801		1.0%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$764,308,280	35.7%	\$1,294,981,167	51.6%	\$331,206,755	44.1%	\$394,598,143	43.1%	\$2,785,094,345	44.1%	\$2,611,022,540	44.0%	6.7%
Tax Increments	42,469,026	2.0%	102,140,237	4.1%	23,039,665	3.1%	25,208,525	2.8%	192,857,453	3.1%	223,552,434	3.8%	-13.7%
Franchise Taxes	73,949,541	3.5%	87,123,479	3.5%	19,482,562	2.6%	15,566,311	1.7%	196,121,893	3.1%	183,093,302	3.1%	7.1%
Local Sales Taxes	142,392,662	6.7%	22,141,503	0.9%	20,800,056	2.8%	19,195,165	2.1%	204,529,386	3.2%	157,239,588	2.6%	30.1%
Hotel/Motel Taxes	27,771,316	1.3%	19,433,253	0.8%	2,768,524	0.4%	2,456,911	0.3%	52,430,004	0.8%	36,966,414	0.6%	41.8%
Gravel and Gambling Taxes	500,134	0.0%	927,795	0.0%	82,610	0.0%	236,785	0.0%	1,747,324	0.0%	2,059,034	0.0%	-15.1%
Special Assessments	61,959,175	2.9%	109,946,729	4.4%	20,324,977	2.7%	34,143,405	3.7%	226,374,286	3.6%	252,708,034	4.3%	-10.4%
Licenses and Permits	81,593,320	3.8%	122,098,776	4.9%	28,388,712	3.8%	29,220,190	3.2%	261,300,998	4.1%	237,937,480	4.0%	9.8%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	\$40,536,495	1.9%	\$4,499,477	0.2%	\$341,593	0.0%	\$1,943,072	0.2%	\$47,320,637	0.7%	\$44,694,879	0.8%	5.9%
All Other**	249,537,325	11.7%	123,417,399	4.9%	65,064,121	8.7%	36,824,689	4.0%	474,843,534	** 7.5%	288,870,688	** 4.9%	64.4%
State Grants													
Local Government Aid	187,244,547	8.7%	88,309,433	3.5%	69,568,012	9.3%	120,502,094	13.2%	465,624,086	7.4%	461,308,828	7.8%	0.9%
Market Value Credit	508	0.0%	66,574	0.0%	88,155	0.0%	171,695	0.0%	326,932	0.0%	320,996	0.0%	1.8%
Taconite Relief and Aids	---	---	---	---	3,222,276	0.4%	5,127,785	0.6%	8,350,061	0.1%	7,769,762	0.1%	7.5%
PERA Aid	---	---	---	---	---	---	---	---	---	---	---	---	---
Highways	59,511,556	2.8%	121,540,258	4.8%	46,891,124	6.2%	16,959,598	1.9%	244,902,536	3.9%	213,301,248	3.6%	14.8%
All Others	123,064,300	5.7%	116,121,962	4.6%	25,328,948	3.4%	69,099,343	7.6%	333,614,553	5.3%	287,175,128	4.8%	16.2%
County Grants	18,210,462	0.9%	24,954,925	1.0%	10,661,700	1.4%	12,754,164	1.4%	66,581,251	1.1%	59,169,233	1.0%	12.5%
Local Unit Grants	36,416,094	1.7%	16,346,778	0.7%	8,921,556	1.2%	6,141,383	0.7%	67,825,811	1.1%	78,475,470	1.3%	-13.6%
Total Intergovernmental Revenues	\$714,521,287	33.4%	\$495,256,806	19.7%	\$230,087,485	30.6%	\$269,523,823	29.5%	\$1,709,389,401	27.1%	\$1,441,086,232	24.3%	18.6%
Departmental Fees and Service Charges													
General Government	\$59,214,114	2.8%	\$57,743,457	2.3%	\$9,715,707	1.3%	\$10,239,152	1.1%	\$136,912,430	2.2%	\$121,423,757	2.0%	12.8%
Public Safety	40,804,380	1.9%	34,080,348	1.4%	12,654,765	1.7%	29,728,119	3.2%	117,267,612	1.9%	109,464,915	1.8%	7.1%
Streets and Highways	25,527,037	1.2%	28,749,214	1.1%	6,235,468	0.8%	8,145,242	0.9%	68,656,961	1.1%	73,063,092	1.2%	-6.0%
Sanitation (Refuse Collection)	842,862	0.0%	12,271,533	0.5%	3,431,577	0.5%	3,964,660	0.4%	20,510,632	0.3%	15,515,709	0.3%	32.2%
Libraries	109,145	0.0%	166,793	0.0%	252,068	0.0%	262,588	0.0%	790,594	0.0%	646,724	0.0%	22.2%
Parks and Recreation	44,838,021	2.1%	114,382,068	4.6%	25,910,988	3.5%	25,545,132	2.8%	210,676,209	3.3%	167,148,298	2.8%	26.0%
Airport	4,800,585	0.2%	2,524,170	0.1%	2,439,764	0.3%	3,868,761	0.4%	13,633,280	0.2%	11,181,517	0.2%	21.9%
Transit	1,740,998	0.1%	1,135,114	0.0%	134,814	0.0%	87,469	0.0%	3,098,395	0.0%	2,345,188	0.0%	32.1%
Cemetery	---	---	352,040	0.0%	747,667	0.1%	656,880	0.1%	1,756,587	0.0%	1,951,324	0.0%	-10.0%
Housing and Economic Development***	21,264,978	1.0%	15,036,643	0.6%	3,380,712	0.5%	12,178,971	1.3%	51,861,304	0.8%	---	---	---
All Others	22,533,423	1.1%	37,579,854	1.5%	5,215,804	0.7%	8,797,218	1.0%	74,126,299	1.2%	86,307,198	1.5%	-14.1%
Total Departmental Fees and Service Charges	\$221,675,543	10.4%	\$304,021,234	12.1%	\$70,119,334	9.3%	\$103,474,192	11.3%	\$699,290,303	11.1%	\$589,047,722	9.9%	18.7%
Fines and Forfeits	6,415,864	0.3%	10,155,031	0.4%	2,861,690	0.4%	3,497,782	0.4%	22,930,367	0.4%	22,960,331	0.4%	-0.1%
Interest Earnings****	(67,542,431)	-3.2%	(114,499,495)	-4.6%	(21,111,795)	-2.8%	(15,228,060)	-1.7%	(218,381,781)	---	(8,692,973)	---	-2412.2%
All Other Revenues	70,367,750	3.3%	56,960,287	2.3%	22,650,249	3.0%	33,264,993	3.6%	183,243,279	2.9%	184,606,678	3.1%	-0.7%
Total Revenues	\$2,140,381,467	100.0%	\$2,510,686,802	100.0%	\$750,700,824	100.0%	\$915,158,165	100.0%	\$6,316,927,258	100.0%	\$5,933,586,816	100.0%	6.5%
Percent of Total Revenues	33.9%		39.7%		11.9%		14.5%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	\$98,742,196		\$334,289,820		\$95,189,333		\$89,640,515		\$617,861,864		\$854,042,835		
Other Long-Term Indebtedness	10,991,728		6,794,418		3,362,021		30,933,035		52,081,202		15,911,773		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	\$109,733,924		\$341,084,238		\$98,551,354		\$120,573,550		\$669,943,066		\$869,954,608		
Other Financing Sources	\$578,646		\$12,747,292		\$5,602,302		\$7,796,238		\$26,724,478		\$22,343,238		
Transfers from Enterprise Funds	46,405,059		89,841,748		33,568,740		46,584,075		216,399,622		218,783,801		
Transfers from Governmental Funds	358,828,916		308,594,267		84,811,795		108,022,615		860,257,593		856,655,684		
Total Revenues and Other Financing Sources	\$2,655,928,012		\$3,262,954,347		\$973,235,015		\$1,198,134,643		\$8,090,252,017		\$7,901,324,147		

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

**The 2021 Federal All Other Grants includes \$104.7 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$294.2 million in American Rescue Plan Act (ARPA) funding.

***New category for 2022.

****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 11
Summary of Governmental Fund Expenditures by Population Group
Cities Over 2,500 Population
For the Years Ended December 31, 2021 and 2022

Expenditures		Population Over 100,000 First Class		Population 20,000 - 100,000 Second Class		Population 10,000 - 20,000 Third Class		Population 2,500 - 10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
		Amount	%*	Amount	%*	Amount	%*	Amount	%*	2022		2021			
										Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$271,157,068	12.3%	\$279,853,725	9.7%	\$87,531,362	9.9%	\$115,998,560	10.8%	\$754,540,715	10.7%	\$689,268,935	10.6%	9.5%	
	- Capital Outlay	17,336,461	0.8%	22,291,691	0.8%	13,709,900	1.5%	12,069,217	1.1%	65,407,269	0.9%	54,983,077	0.8%	19.0%	
Public Safety															
Police and Ambulance	- Current Expenditures	369,726,104	16.7%	531,809,133	18.5%	133,021,362	15.0%	166,969,741	15.5%	1,201,526,340	17.0%	1,132,871,593	17.4%	6.1%	
	- Capital Outlay	1,629,441	0.1%	31,733,745	1.1%	18,036,300	2.0%	12,646,425	1.2%	64,045,911	0.9%	53,746,103	0.8%	19.2%	
Fire	- Current Expenditures	182,327,458	8.2%	175,105,221	6.1%	39,012,419	4.4%	45,248,378	4.2%	441,693,476	6.3%	422,340,441	6.5%	4.6%	
	- Capital Outlay	2,998,063	0.1%	59,043,549	2.1%	14,145,138	1.6%	20,960,869	1.9%	97,147,619	1.4%	84,016,095	1.3%	15.6%	
Other Public Safety	- Current Expenditures	79,328,304	3.6%	63,178,554	2.2%	15,871,693	1.8%	18,782,649	1.7%	177,161,200	2.5%	165,245,642	2.5%	7.2%	
	- Capital Outlay	2,322,333	0.1%	706,430	0.0%	322,709	0.0%	1,548,705	0.1%	4,900,177	0.1%	4,527,551	0.1%	8.2%	
Streets and Highways	- Maintenance	144,302,871	6.5%	256,595,037	8.9%	96,847,234	10.9%	104,076,649	9.7%	601,821,791	8.5%	532,591,759	8.2%	13.0%	
	- Lighting	10,594,371	0.5%	8,616,019	0.3%	4,145,695	0.5%	5,878,929	0.5%	29,235,014	0.4%	20,369,883	0.3%	43.5%	
	- Construction	162,490,291	7.4%	418,458,385	14.5%	138,978,196	15.7%	190,389,615	17.7%	910,316,487	12.9%	779,057,209	12.0%	16.8%	
	- Other Capital Outlay	1,133,952	0.1%	24,598,104	0.9%	19,871,095	2.2%	15,468,103	1.4%	61,071,254	0.9%	100,760,964	1.5%	-39.4%	
Sanitation	- Refuse Collection and Disposal	4,297,797	0.2%	441,804	0.0%	2,919,299	0.3%	2,983,581	0.3%	10,642,481	0.2%	10,227,342	0.2%	4.1%	
	- Other Sanitation	5,705,770	0.3%	3,358,921	0.1%	1,206,772	0.1%	2,174,003	0.2%	12,445,466	0.2%	12,538,351	0.2%	-0.7%	
	- Capital Outlay	---	---	292,568	0.0%	12,500	0.0%	241,840	0.0%	546,908	0.0%	203,813	0.0%	168.3%	
Health	- Current Expenditures	43,228,934	2.0%	9,380,728	0.3%	---	---	100,359	0.0%	52,710,021	0.7%	44,714,145	0.7%	17.9%	
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	1,900	0.0%	-100.0%	
Culture and Recreation															
Libraries	- Current Expenditures	33,204,574	1.5%	9,707,746	0.3%	12,018,301	1.4%	13,127,332	1.2%	68,057,953	1.0%	64,869,583	1.0%	4.9%	
	- Capital Outlay	3,442,180	0.2%	387,182	0.0%	645,219	0.1%	2,646,211	0.2%	7,120,792	0.1%	2,430,662	0.0%	193.0%	
Parks and Recreation	- Current Expenditures	243,412,158	11.0%	250,253,118	8.7%	70,847,138	8.0%	68,493,025	6.4%	633,005,439	9.0%	562,912,862	8.7%	12.5%	
	- Capital Outlay	56,422,074	2.6%	119,021,697	4.1%	37,508,396	4.2%	39,943,922	3.7%	252,896,089	3.6%	292,451,336	4.5%	-13.5%	
Housing/Economic Development	- Current Expenditures	281,241,886	12.7%	159,984,505	5.6%	38,879,268	4.4%	42,861,828	4.0%	522,967,487	7.4%	433,703,915	6.7%	20.6%	
	- Capital Outlay	39,831,987	1.8%	35,939,158	1.2%	5,426,616	0.6%	27,521,322	2.6%	108,719,083	1.5%	128,524,038	2.0%	-15.4%	
Conservation of Natural Resources	- Current Expenditures	212,200	0.0%	11,253,136	0.4%	1,549,535	0.2%	425,032	0.0%	13,439,903	0.2%	10,056,731	0.2%	33.6%	
	- Capital Outlay	---	---	1,659,764	0.1%	325,615	0.0%	18,271	0.0%	2,003,650	0.0%	545,185	0.0%	267.5%	
Airport	- Current Expenditures	5,245,742	0.2%	3,488,314	0.1%	4,927,050	0.6%	6,391,913	0.6%	20,053,019	0.3%	17,424,619	0.3%	15.1%	
	- Capital Outlay	11,966,793	0.5%	6,883,209	0.2%	18,017,476	2.0%	11,881,997	1.1%	48,749,475	0.7%	35,241,608	0.5%	38.3%	
Transit	- Current Expenditures	11,728,507	0.5%	13,379,180	0.5%	2,281,365	0.3%	1,643,919	0.2%	29,032,971	0.4%	25,200,450	0.4%	15.2%	
	- Capital Outlay	4,257,484	0.2%	966,244	0.0%	90,581	0.0%	27,675	0.0%	5,341,984	0.1%	12,417,968	0.2%	-57.0%	
All Other Expenditures	- Current Expenditures	---	---	2,252,055	0.1%	1,417,385	0.2%	1,187,542	0.1%	4,856,982	0.1%	5,282,998	0.1%	-8.1%	
	- Capital Outlay	---	---	21,522	0.0%	191,691	0.0%	428,766	0.0%	641,979	0.0%	1,679,535	0.0%	-61.8%	
Capital Outlay for Enterprise Funds		823,769	0.0%	46,524,735	1.6%	1,678,019	0.2%	6,677,854	0.6%	55,704,377	0.8%	37,220,404	0.6%	49.7%	
Debt Service	- Principal Payments	175,098,197	7.9%	259,286,167	9.0%	80,293,039	9.1%	109,819,154	10.2%	624,496,557	8.9%	589,595,154	9.1%	5.9%	
	- Interest and Fiscal Charges	44,690,922	2.0%	71,791,380	2.5%	24,394,447	2.8%	29,237,603	2.7%	170,114,352	2.4%	178,346,415	2.7%	-4.6%	
Total Current Expenditures		\$1,685,713,744	76.3%	\$1,778,657,196	61.8%	\$512,475,878	57.8%	\$596,343,440	55.3%	\$4,573,190,258	64.8%	\$4,149,619,249	63.8%	10.2%	
Total Capital Outlay		304,654,828	13.8%	768,527,983	26.7%	268,959,451	30.4%	342,470,792	31.8%	1,684,613,054	23.9%	1,587,807,448	24.4%	6.1%	
Total Debt Service		219,789,119	9.9%	331,077,547	11.5%	104,687,486	11.8%	139,056,757	12.9%	794,610,909	11.3%	767,941,569	11.8%	3.5%	
Total Expenditures		<u>\$2,210,157,691</u>	<u>100.0%</u>	<u>\$2,878,262,726</u>	<u>100.0%</u>	<u>\$886,122,815</u>	<u>100.0%</u>	<u>\$1,077,870,989</u>	<u>100.0%</u>	<u>\$7,052,414,221</u>	<u>100.0%</u>	<u>\$6,505,368,266</u>	<u>100.0%</u>	<u>8.4%</u>	
Percent of Total Expenditures		31.3%		40.8%		12.6%		15.3%		100.0%		100.0%			
Other Financing Uses															
Debt Redemption - Refunded Bonds		\$---		\$55,795,000		\$2,735,000		\$4,060,000		\$62,590,000		\$105,700,861			
Other Financing Uses		---		---		---		349,800		349,800		602,107			
Transfers to Enterprise Funds		44,060,740		32,909,183		5,478,375		11,075,014		93,523,312		88,113,670			
Transfers to Governmental Funds		358,828,916		310,130,081		84,549,628		103,829,082		857,337,707		856,621,698			
Total Expenditures and Other Financing Uses		<u>\$2,613,047,347</u>		<u>\$3,277,096,990</u>		<u>\$978,885,818</u>		<u>\$1,197,184,885</u>		<u>\$8,066,215,040</u>		<u>\$7,556,406,602</u>			
Unrestricted Fund Balance															
General Fund Unrestricted Fund Balance		\$302,802,710		\$804,446,869		\$278,028,584		\$366,746,099		\$1,752,024,262		\$1,711,770,045			
Special Revenue Unrestricted Fund Balance		288,031,534		150,367,188		41,980,400		79,459,722		559,838,844		512,527,717			
Total Unrestricted Fund Balance		<u>\$590,834,244</u>		<u>\$954,814,057</u>		<u>\$320,008,984</u>		<u>\$446,205,821</u>		<u>\$2,311,863,106</u>		<u>\$2,224,297,762</u>			
Percent of Total Current Expenditures		35.0%		53.7%		62.4%		74.8%		50.6%		53.6%			

*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, 2018 Through 2022

	2018		2019		2020		2021		2022		5-Year	2021 - 22
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$179,330,055	36.7%	\$186,936,812	37.6%	\$191,669,545	36.5%	\$198,914,176	35.5%	\$209,694,102	35.2%	16.9%	5.4%
Tax Increments	7,517,228	1.5%	8,276,160	1.7%	7,680,451	1.5%	7,868,236	1.4%	7,965,850	1.3%	6.0%	1.2%
Franchise Taxes	2,723,748	0.6%	2,817,951	0.6%	2,554,911	0.5%	2,796,085	0.5%	2,894,866	0.5%	6.3%	3.5%
Local Sales and Hotel/Motel Taxes	1,318,348	0.3%	1,612,822	0.3%	2,554,479	0.5%	3,066,774	0.5%	3,462,681	0.6%	162.7%	12.9%
Gravel and Gambling Taxes	18,035	0.0%	37,687	0.0%	31,393	0.0%	57,886	0.0%	19,978	0.0%	10.8%	-65.5%
Special Assessments	15,968,824	3.3%	16,940,095	3.4%	16,035,707	3.1%	16,119,660	2.9%	14,848,895	2.5%	-7.0%	-7.9%
Licenses and Permits	7,129,410	1.5%	7,861,057	1.6%	7,057,819	1.3%	7,724,990	1.4%	8,338,395	1.4%	17.0%	7.9%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$6,840,065	1.4%	\$6,776,389	1.4%	\$5,722,685	1.1%	\$7,582,010	1.4%	\$8,475,653	1.4%	23.9%	11.8%
All Other**	15,699,149	3.2%	14,579,711	2.9%	41,072,334	7.8%	36,871,450	** 6.6%	40,195,044	** 6.8%	156.0%	9.0%
State Grants												
Local Government Aid	97,611,862	20.0%	97,856,419	19.7%	99,837,473	19.0%	101,727,165	18.2%	102,847,965	17.3%	5.4%	1.1%
Market Value Credit	194,095	0.0%	192,383	0.0%	193,258	0.0%	204,259	0.0%	189,800	0.0%	-2.2%	-7.1%
Taconite Relief and Aids	3,833,300	0.8%	4,025,381	0.8%	4,646,406	0.9%	4,319,919	0.8%	4,220,814	0.7%	10.1%	-2.3%
Highways	7,562,116	1.5%	1,219,417	0.2%	3,005,254	0.6%	15,814,844	2.8%	1,443,826	0.2%	-80.9%	-90.9%
All Other	27,830,099	5.7%	32,068,792	6.5%	37,203,778	7.1%	38,585,515	6.9%	58,244,657	9.8%	109.3%	50.9%
County Grants	11,266,619	2.3%	7,042,717	1.4%	3,525,311	0.7%	11,582,673	2.1%	9,614,424	1.6%	-14.7%	-17.0%
Local Unit Grants	3,906,313	0.8%	4,724,081	1.0%	6,069,332	1.2%	4,471,367	0.8%	3,686,059	0.6%	-5.6%	-17.6%
Total Intergovernmental Revenues	\$174,743,618	35.7%	\$168,485,290	33.9%	\$201,275,831	38.3%	\$221,159,202	39.5%	\$228,918,242	38.4%	31.0%	3.5%
Departmental Fees and Service Charges												
General Government	\$4,070,918	0.8%	\$4,103,871	0.8%	\$3,932,034	0.7%	\$3,959,790	0.7%	\$5,141,871	0.9%	26.3%	29.9%
Public Safety	28,089,651	5.7%	28,527,718	5.7%	28,728,585	5.5%	31,540,394	5.6%	31,585,784	5.3%	12.4%	0.1%
Streets and Highways	1,591,247	0.3%	1,976,868	0.4%	1,571,236	0.3%	1,920,618	0.3%	3,293,264	0.6%	107.0%	71.5%
Sanitation (Refuse Collection)	3,909,481	0.8%	3,921,493	0.8%	3,785,319	0.7%	3,966,680	0.7%	4,655,947	0.8%	19.1%	17.4%
Libraries	225,665	0.0%	244,050	0.0%	142,627	0.0%	110,031	0.0%	137,887	0.0%	-38.9%	25.3%
Parks and Recreation	8,507,906	1.7%	8,887,891	1.8%	6,994,849	1.3%	9,968,445	1.8%	11,156,997	1.9%	31.1%	11.9%
Airport	1,635,946	0.3%	1,687,735	0.3%	1,226,425	0.2%	1,653,262	0.3%	2,050,023	0.3%	25.3%	24.0%
Transit	142,320	0.0%	177,345	0.0%	6,054	0.0%	35,501	0.0%	8,750	0.0%	-93.9%	-75.4%
Cemetery	408,026	0.1%	354,426	0.1%	425,979	0.1%	644,543	0.1%	563,206	0.1%	38.0%	-12.6%
Housing and Economic Development***	---	---%	---	---%	---	---%	---	0.1%	7,638,339	1.3%	---	---
All Others	8,658,458	1.8%	8,225,916	1.7%	8,537,858	1.6%	4,951,887	0.9%	5,062,242	0.9%	-41.5%	2.2%
Total Departmental Fees and Service Charges	\$57,239,618	11.7%	\$58,107,313	11.7%	\$55,350,966	10.5%	\$58,751,151	10.5%	\$71,294,310	12.0%	24.6%	21.3%
Fines and Forfeits	\$1,943,577	0.4%	\$1,934,404	0.4%	\$1,237,201	0.2%	\$1,650,320	0.3%	\$1,552,123	0.3%	-20.1%	-6.0%
Interest Earnings****	4,952,483	1.0%	8,648,958	1.7%	5,807,996	1.1%	3,088,026	0.6%	2,338,036	0.4%	-52.8%	-24.3%
All Other Revenues	36,197,649	7.4%	35,022,013	7.1%	33,803,120	6.4%	38,709,229	6.9%	44,143,096	7.4%	22.0%	14.0%
Total Revenues	\$489,082,593	100.0%	\$496,680,562	100.0%	\$525,059,419	100.0%	\$559,905,735	100.0%	\$595,470,574	100.0%	21.8%	6.4%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$72,516,756		\$97,432,303		\$95,886,104		\$109,128,263		\$78,072,285			
Other Long-Term Indebtedness	27,872,099		19,522,305		30,275,738		38,751,693		37,331,824			
Short-Term Indebtedness	83,171		1,348,785		52,502		861,864		---			
Total Borrowing	\$100,472,026		\$118,303,393		\$126,214,344		\$148,741,820		\$115,404,109			
Other Financing Sources	\$5,872,761		\$2,914,195		\$5,249,564		\$3,929,035		\$6,022,958			
Transfers from Enterprise Funds	20,795,754		27,701,363		21,430,495		22,682,896		22,944,577			
Transfers from Governmental Funds	37,044,098		45,885,663		43,886,827		49,966,078		44,274,901			
Total Revenues and Other Financing Sources	\$653,267,232		\$691,485,176		\$721,840,649		\$785,225,564		\$784,117,119			

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

**In 2021, this category includes \$12.8 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$17.1 million in American Rescue Plan Act (ARPA) funding.

***New category for 2022.

****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, 2018 Through 2022

Governmental Fund Expenditures	2018		2019		2020		2021		2022		5-Year Change	2021 - 22 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$89,025,427	15.4%	\$91,257,108	15.2%	\$101,415,992	16.2%	\$96,078,463	14.2%	\$104,127,458	15.1%	17.0%	8.4%
Capital Outlay	6,832,871	1.2%	11,710,851	2.0%	11,819,019	1.9%	9,118,135	1.3%	6,324,727	0.9%	-7.4%	-30.6%
Public Safety												
Current Expenditures	101,547,214	17.6%	105,442,259	17.6%	107,138,074	17.1%	110,099,172	16.3%	117,879,669	17.1%	16.1%	7.1%
Capital Outlay	23,696,379	4.1%	21,841,799	3.6%	28,295,905	4.5%	29,476,327	4.4%	29,006,338	4.2%	22.4%	-1.6%
Streets and Highways												
Current Expenditures	67,397,125	11.7%	73,795,791	12.3%	68,409,552	10.9%	66,907,146	9.9%	78,249,169	11.3%	16.1%	17.0%
Capital Outlay	85,870,709	14.9%	81,582,547	13.6%	99,471,461	15.9%	127,937,113	18.9%	100,379,036	14.5%	16.9%	-21.5%
Sanitation												
Current Expenditures	4,968,248	0.9%	5,144,551	0.9%	5,725,478	0.9%	5,269,826	0.8%	5,565,953	0.8%	12.0%	5.6%
Capital Outlay	478,461	0.1%	397,422	0.1%	1,410,551	0.2%	379,802	0.1%	624,607	0.1%	30.5%	64.5%
Health												
Current Expenditures	625,678	0.1%	682,092	0.1%	966,063	0.2%	980,493	0.1%	1,316,916	0.2%	110.5%	34.3%
Capital Outlay	625,893	0.1%	554,003	0.1%	696	0.0%	21,245	0.0%	16,194	0.0%	-97.4%	-23.8%
Libraries												
Current Expenditures	7,927,044	1.4%	8,001,069	1.3%	7,583,974	1.2%	7,769,283	1.1%	8,502,770	1.2%	7.3%	9.4%
Capital Outlay	764,215	0.1%	669,725	0.1%	1,440,816	0.2%	1,165,575	0.2%	2,709,562	0.4%	254.6%	132.5%
Parks and Recreation												
Current Expenditures	28,979,895	5.0%	29,269,230	4.9%	25,702,257	4.1%	30,367,687	4.5%	36,363,452	5.3%	25.5%	19.7%
Capital Outlay	12,064,405	2.1%	12,634,735	2.1%	11,123,912	1.8%	13,339,805	2.0%	21,176,478	3.1%	75.5%	58.7%
Housing/Economic Development												
Current Expenditures	21,700,798	3.8%	22,176,148	3.7%	24,467,033	3.9%	20,288,639	3.0%	22,132,582	3.2%	2.0%	9.1%
Capital Outlay	13,739,299	2.4%	5,058,526	0.8%	5,513,167	0.9%	4,861,941	0.7%	3,304,552	0.5%	-75.9%	-32.0%
Airport												
Current Expenditures	2,826,364	0.5%	3,109,559	0.5%	2,593,031	0.4%	2,439,957	0.4%	3,393,050	0.5%	20.1%	39.1%
Capital Outlay	4,649,640	0.8%	5,535,364	0.9%	10,021,251	1.6%	8,524,592	1.3%	5,736,419	0.8%	23.4%	-32.7%
All Other Expenditures												
Current Expenditures	1,159,189	0.2%	1,325,599	0.2%	1,212,372	0.2%	1,270,799	0.2%	1,772,575	0.3%	52.9%	39.5%
Capital Outlay	368,601	0.1%	1,292,924	0.2%	427,763	0.1%	1,435,318	0.2%	349,013	0.1%	-5.3%	-75.7%
Capital Outlay for Enterprise Funds	22,914,872	4.0%	21,044,553	3.5%	18,592,224	3.0%	27,725,296	4.1%	41,486,905	6.0%	81.0%	49.6%
Debt Service												
Principal Payments	63,205,971	10.9%	79,270,081	13.2%	73,779,379	11.8%	92,562,922	13.7%	82,802,595	12.0%	31.0%	-10.5%
Interest and Fiscal Charges	16,809,216	2.9%	18,646,932	3.1%	18,192,240	2.9%	19,021,031	2.8%	16,871,905	2.4%	0.4%	-11.3%
<i>Total Current Expenditures</i>	\$326,156,982	56.4%	\$340,203,406	56.7%	\$345,213,826	55.2%	\$341,471,465	50.4%	\$379,303,594	55.0%	16.3%	11.1%
<i>Total Capital Outlay</i>	172,005,345	29.7%	162,322,449	27.0%	188,116,765	30.1%	223,985,149	33.1%	211,113,831	30.6%	22.7%	-5.7%
<i>Total Debt Service</i>	80,015,187	13.8%	97,917,013	16.3%	91,971,619	14.7%	111,583,953	16.5%	99,674,500	14.4%	24.6%	-10.7%
Total Expenditures	\$578,177,514	100.0%	\$600,442,868	100.0%	\$625,302,210	100.0%	\$677,040,567	100.0%	\$690,091,925	100.0%	19.4%	1.9%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$9,832,000		\$11,586,228		\$4,885,000		\$7,262,363		\$20,232,222			
Other Financing Uses	751,181		1,672,985		683,931		590,834		249,589			
Transfers to Enterprise Funds	13,061,752		8,590,051		5,743,806		9,398,219		12,159,877			
Transfers to Governmental Funds	36,987,015		45,813,509		43,850,161		49,761,639		44,402,110			
Total Expenditures and Other Financing Uses	\$638,809,462		\$668,105,641		\$680,465,108		\$744,053,622		\$767,135,723			

*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, 2021 and 2022

	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		2022		2021			
Population - 2022 Population Estimates - Minnesota Demographer	84,095		52,433		74,176		99,342		71,932		381,978		375,465			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Revenues																
Property Taxes	\$49,677,558	40.7%	\$28,447,172	29.3%	\$40,980,400	35.3%	\$56,776,393	36.0%	\$33,812,579	33.0%	\$209,694,102	35.2%	\$198,914,176	35.5%	5.4%	
Tax Increment Taxes	2,635,100	2.2%	1,542,670	1.6%	1,918,402	1.7%	1,448,916	0.9%	420,762	0.4%	7,965,850	1.3%	7,868,236	1.4%	1.2%	
Franchise Taxes	1,164,456	1.0%	430,327	0.4%	618,619	0.5%	577,708	0.4%	103,756	0.1%	2,894,866	0.5%	2,796,085	0.5%	3.5%	
Local Sales and Hotel/Motel Taxes	1,457,980	1.2%	308,268	0.3%	519,654	0.4%	1,158,530	0.7%	18,249	0.0%	3,462,681	0.6%	3,066,774	0.5%	12.9%	
Gravel and Gambling Taxes	480	0.0%	---	---%	6,740	0.0%	8,017	0.0%	4,741	0.0%	19,978	0.0%	57,886	0.0%	-65.5%	
Special Assessments	3,869,385	3.2%	2,180,487	2.2%	3,879,639	3.3%	4,018,191	2.5%	901,193	0.9%	14,848,895	2.5%	16,119,660	2.9%	-7.9%	
Licenses and Permits	2,424,247	2.0%	1,677,396	1.7%	1,223,170	1.1%	2,016,599	1.3%	996,983	1.0%	8,338,395	1.4%	7,724,990	1.4%	7.9%	
Intergovernmental Revenues																
Federal Grants																
Community Development Block Grants	\$229,308	0.2%	\$2,672,110	2.8%	\$952,594	0.8%	\$2,948,451	1.9%	\$1,673,190	1.6%	\$8,475,653	1.4%	\$7,582,010	1.4%	11.8%	
All Other**	5,114,683	4.2%	2,864,957	2.9%	11,377,085	9.8%	9,095,746	5.8%	11,742,573	11.5%	40,195,044 **	6.8%	36,871,450 **	6.6%	9.0%	
State Grants																
Local Government Aid	22,110,116	18.1%	13,594,653	14.0%	22,783,961	19.6%	28,399,112	18.0%	15,960,123	15.6%	102,847,965	17.3%	101,727,165	18.2%	1.1%	
Market Value Credit	20,602	0.0%	10,925	0.0%	24,424	0.0%	50,591	0.0%	83,258	0.1%	189,800	0.0%	204,259	0.0%	-7.1%	
Taconite Relief and Aids	1,186,123	1.0%	1,288,507	1.3%	671,550	0.6%	864,059	0.5%	210,575	0.2%	4,220,814	0.7%	4,319,919	0.8%	-2.3%	
Highways	590,198	0.5%	---	---%	210,094	0.2%	608,372	0.4%	35,162	0.0%	1,443,826	0.2%	15,814,844	2.8%	-90.9%	
All Other	5,852,040	4.8%	25,498,928	26.2%	7,322,884	6.3%	11,503,543	7.3%	8,067,262	7.9%	58,244,657	9.8%	38,585,515	6.9%	50.9%	
County Grants	1,900,002	1.6%	1,824,404	1.9%	1,017,431	0.9%	1,737,362	1.1%	3,135,225	3.1%	9,614,424	1.6%	11,582,673	2.1%	-17.0%	
Local Unit Grants	592,052	0.5%	471,495	0.5%	403,071	0.3%	840,038	0.5%	1,379,403	1.3%	3,686,059	0.6%	4,471,367	0.8%	-17.6%	
Total Intergovernmental Revenues	\$37,595,124	30.8%	\$48,225,979	49.6%	\$44,763,094	38.6%	\$56,047,274	35.5%	\$42,286,771	41.3%	\$228,918,242	38.4%	\$221,159,202	39.5%	3.5%	
Departmental Fees and Service Charges																
General Government	\$1,670,693	1.4%	\$596,832	0.6%	\$696,765	0.6%	\$1,479,206	0.9%	\$698,375	0.7%	\$5,141,871	0.9%	\$3,959,790	0.7%	29.9%	
Public Safety	4,988,867	4.1%	4,250,104	4.4%	5,883,335	5.1%	9,462,757	6.0%	7,000,721	6.8%	31,585,784	5.3%	31,540,394	5.6%	0.1%	
Streets and Highways	666,703	0.5%	701,896	0.7%	1,205,282	1.0%	399,583	0.3%	319,800	0.3%	3,293,264	0.6%	1,920,618	0.3%	71.5%	
Sanitation	1,208,030	1.0%	372,418	0.4%	1,146,579	1.0%	1,162,096	0.7%	766,824	0.7%	4,655,947	0.8%	3,966,680	0.7%	17.4%	
Libraries	52,376	0.0%	5,532	0.0%	22,838	0.0%	47,025	0.0%	10,116	0.0%	137,887	0.0%	110,031	0.0%	25.3%	
Parks and Recreation	2,684,831	2.2%	1,532,066	1.6%	3,352,111	2.9%	2,300,544	1.5%	1,287,445	1.3%	11,156,997	1.9%	9,968,445	1.8%	11.9%	
Airports	539,063	0.4%	892,237	0.9%	99,896	0.1%	306,982	0.2%	211,845	0.2%	2,050,023	0.3%	1,653,262	0.3%	24.0%	
Transit	---	---%	---	---%	8,750	0.0%	---	---%	---	---%	8,750	0.0%	35,501	0.0%	-75.4%	
Cemetery	159,849	0.1%	91,651	0.1%	74,244	0.1%	162,490	0.1%	74,972	0.1%	563,206	0.1%	644,543	0.1%	-12.6%	
Housing and Economic Development***	1,129,039	0.9%	768,055	0.8%	1,217,691	1.0%	2,831,031	1.8%	1,692,523	1.7%	7,638,339	1.3%	---	---%	---	
All Others	1,754,701	1.4%	339,065	0.3%	671,562	0.6%	1,691,996	1.1%	604,918	0.6%	5,062,242	0.9%	4,951,887	0.9%	2.2%	
Total Departmental Fees and Service Charges	\$14,854,152	12.2%	\$9,549,856	9.8%	\$14,379,053	12.4%	\$19,843,710	12.6%	\$12,667,539	12.4%	\$71,294,310	12.0%	\$58,751,151	10.5%	21.3%	
Fines and Forfeits	\$518,749	0.4%	\$233,661	0.2%	\$248,170	0.2%	\$448,678	0.3%	\$102,865	0.1%	\$1,552,123	0.3%	\$1,650,320	0.3%	-6.0%	
Interest Earnings****	(118,769)	-0.1%	227,032	0.2%	782,656	0.7%	954,421	0.6%	492,696	0.5%	2,338,036	0.4%	3,088,026	0.6%	-24.3%	
All Other Revenues	8,123,392	6.6%	4,327,444	4.5%	6,745,551	5.8%	14,389,411	9.1%	10,557,298	10.3%	44,143,096	7.4%	38,709,229	6.9%	14.0%	
Total Revenues	\$122,201,854	100.0%	\$97,150,292	100.0%	\$116,065,148	100.0%	\$157,687,848	100.0%	\$102,365,432	100.0%	\$595,470,574	100.0%	\$559,905,735	100.0%	6.4%	
Other Financing Sources																
Borrowing																
Bonded Indebtedness	\$14,163,105		\$7,641,503		\$33,144,031		\$11,442,135		\$11,681,511		\$78,072,285		\$109,128,263			
Other Long-Term Indebtedness	2,803,258		4,440,472		5,281,915		6,032,921		18,773,258		37,331,824		38,751,693			
Short-Term Indebtedness	---		---		---		---		---		---		861,864			
Total Borrowing	\$16,966,363		\$12,081,975		\$38,425,946		\$17,475,056		\$30,454,769		\$115,404,109		\$148,741,820			
Other Financing Sources	2,375,716		293,302		1,385,788		1,089,467		878,685		6,022,958		3,929,035			
Transfers from Enterprise Funds	5,740,180		7,067,496		4,801,545		3,641,877		1,693,479		22,944,577		22,682,896			
Transfers from Governmental Funds	10,685,006		7,001,301		10,753,584		9,199,859		6,635,151		44,274,901		49,966,078			
Total Revenues and Other Financing Sources	\$157,969,119		\$123,594,366		\$171,432,011		\$189,094,107		\$142,027,516		\$784,117,119		\$785,225,564			

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

**In 2021, this category includes \$12.8 million in American Rescue Plan Act (ARPA) funding. In 2022, this category includes \$17.1 million in American Rescue Plan Act (ARPA) funding.

***New category for 2022.

****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, 2021 and 2022

Expenditures		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		2022		2021		
		Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
General Government	- Current Expenditures	\$20,063,698	14.3%	\$12,453,797	10.8%	\$18,118,538	12.6%	\$28,966,444	17.6%	\$24,524,981	19.4%	\$104,127,458	15.1%	\$96,078,463	14.2%	8.4%
	- Capital Outlay	1,003,348	0.7%	982,694	0.9%	1,133,201	0.8%	2,210,430	1.3%	995,054	0.8%	6,324,727	0.9%	9,118,135	1.3%	-30.6%
Public Safety																
Police	- Current Expenditures	18,563,774	13.2%	11,364,775	9.9%	13,623,524	9.5%	14,253,074	8.7%	2,349,577	1.9%	60,154,724	8.7%	57,409,750	8.5%	4.8%
	- Capital Outlay	981,797	0.7%	615,570	0.5%	677,573	0.5%	486,790	0.3%	153,596	0.1%	2,915,326	0.4%	2,931,897	0.4%	-0.6%
Ambulance	- Current Expenditures	2,466,689	1.8%	1,160,128	1.0%	2,520,379	1.8%	3,153,506	1.9%	885,047	0.7%	10,185,749	1.5%	9,690,162	1.4%	5.1%
	- Capital Outlay	270,874	0.2%	259,755	0.2%	634,280	0.4%	680,878	0.4%	268,394	0.2%	2,114,181	0.3%	1,989,425	0.3%	6.3%
Fire	- Current Expenditures	7,592,686	5.4%	5,092,670	4.4%	6,032,736	4.2%	12,209,936	7.4%	12,450,208	9.9%	43,378,236	6.3%	38,160,882	5.6%	13.7%
	- Capital Outlay	2,945,182	2.1%	1,737,674	1.5%	2,732,701	1.9%	6,070,602	3.7%	8,793,684	7.0%	22,279,843	3.2%	23,910,372	3.5%	-6.8%
Other Public Safety	- Current Expenditures	1,358,641	1.0%	996,736	0.9%	490,597	0.3%	908,632	0.6%	406,354	0.3%	4,160,960	0.6%	4,838,378	0.7%	-14.0%
	- Capital Outlay	157,065	0.1%	252,522	0.2%	150,126	0.1%	1,087,634	0.7%	49,641	0.0%	1,696,988	0.2%	644,633	0.1%	163.2%
Streets and Highways	- Maintenance	15,182,515	10.8%	8,660,433	7.5%	13,577,888	9.5%	20,102,108	12.2%	14,598,918	11.6%	72,121,862	10.5%	61,206,085	9.0%	17.8%
	- Street Lighting	847,733	0.6%	582,811	0.5%	990,114	0.7%	1,852,427	1.1%	1,854,222	1.5%	6,127,307	0.9%	5,701,061	0.8%	7.5%
	- Construction	17,563,627	12.5%	10,893,753	9.5%	26,583,129	18.5%	21,139,158	12.8%	10,336,340	8.2%	86,516,007	12.5%	115,535,985	17.1%	-25.1%
	- Other Capital Outlay	2,240,117	1.6%	1,592,776	1.4%	2,595,855	1.8%	4,927,129	3.0%	2,507,152	2.0%	13,863,029	2.0%	12,401,128	1.8%	11.8%
Sanitation	- Current Expenditures	952,197	0.7%	478,851	0.4%	1,248,467	0.9%	1,580,457	1.0%	1,305,981	1.0%	5,565,953	0.8%	5,269,826	0.8%	5.6%
	- Capital Outlay	---	---	---	---	52,804	0.0%	41,919	0.0%	529,884	0.4%	624,607	0.1%	379,802	0.1%	64.5%
Health	- Current Expenditures	14,389	0.0%	31,013	0.0%	306,174	0.2%	965,340	0.6%	---	---	1,316,916	0.2%	980,493	0.1%	34.3%
	- Capital Outlay	---	---	---	---	---	---	16,194	0.0%	---	---	16,194	0.0%	21,245	0.0%	-23.8%
Culture and Recreation																
Libraries	- Current Expenditures	2,155,603	1.5%	1,146,442	1.0%	2,876,035	2.0%	2,025,385	1.2%	299,305	0.2%	8,502,770	1.2%	7,769,283	1.1%	9.4%
	- Capital Outlay	828,949	0.6%	67,368	0.1%	1,697,258	1.2%	109,876	0.1%	6,111	0.0%	2,709,562	0.4%	1,165,575	0.2%	132.5%
Parks and Recreation	- Current Expenditures	8,911,174	6.3%	7,693,268	6.7%	7,026,864	4.9%	7,301,599	4.4%	5,430,547	4.3%	36,363,452	5.3%	30,367,687	4.5%	19.7%
	- Capital Outlay	6,148,248	4.4%	2,169,172	1.9%	7,070,260	4.9%	3,569,592	2.2%	2,219,206	1.8%	21,176,478	3.1%	13,339,805	2.0%	58.7%
Housing	- Current Expenditures	1,057,836	0.8%	1,095,549	1.0%	1,163,896	0.8%	2,042,393	1.2%	943,757	0.7%	6,303,431	0.9%	5,479,422	0.8%	15.0%
	- Capital Outlay	337,727	0.2%	171,914	0.1%	118,382	0.1%	66,257	0.0%	138,474	0.1%	832,754	0.1%	2,608,391	0.4%	-68.1%
Economic Development	- Current Expenditures	4,438,361	3.2%	1,795,955	1.6%	3,528,028	2.5%	4,178,201	2.5%	1,888,606	1.5%	15,829,151	2.3%	14,809,217	2.2%	6.9%
	- Capital Outlay	230,045	0.2%	603,124	0.5%	290,292	0.2%	804,300	0.5%	544,037	0.4%	2,471,798	0.4%	2,253,550	0.3%	9.7%
Airport	- Current Expenditures	942,066	0.7%	998,537	0.9%	359,613	0.3%	553,740	0.3%	539,094	0.4%	3,393,050	0.5%	2,439,957	0.4%	39.1%
	- Capital Outlay	1,587,464	1.1%	927,919	0.8%	1,038,942	0.7%	1,687,183	1.0%	494,911	0.4%	5,736,419	0.8%	8,524,592	1.3%	-32.7%
All Other Expenditures	- Current Expenditures	699,860	0.5%	99,446	0.1%	480,027	0.3%	308,368	0.2%	184,874	0.1%	1,772,575	0.3%	1,270,799	0.2%	39.5%
	- Capital Outlay	71,250	0.1%	9,402	0.0%	57,687	0.0%	9,771	0.0%	200,903	0.2%	349,013	0.1%	1,435,318	0.2%	-75.7%
Capital Outlay for Enterprise Funds		477,125	0.3%	26,023,915	22.6%	1,581,834	1.1%	1,712,526	1.0%	11,691,505	9.3%	41,486,905	6.0%	27,725,296	4.1%	49.6%
Debt Service	- Principal Payments	16,356,537	11.6%	12,710,866	11.0%	20,487,556	14.3%	15,588,398	9.5%	17,659,238	14.0%	82,802,595	12.0%	92,562,922	13.7%	-10.5%
	- Interest and Fiscal Charges	4,262,996	3.0%	2,417,053	2.1%	4,216,779	2.9%	4,002,478	2.4%	1,972,599	1.6%	16,871,905	2.4%	19,021,031	2.8%	-11.3%
Total Current Expenditures		\$85,247,222	60.6%	\$53,650,411	46.6%	\$72,342,880	50.4%	\$100,401,610	61.0%	\$67,661,471	53.6%	\$379,303,594	55.0%	\$341,471,465	50.4%	11.1%
Total Capital Outlay		34,842,818	24.8%	46,307,558	40.2%	46,414,324	32.4%	44,620,239	27.1%	38,928,892	30.8%	211,113,831	30.6%	223,985,149	33.1%	-5.7%
Total Debt Service		20,619,533	14.7%	15,127,919	13.1%	24,704,335	17.2%	19,590,876	11.9%	19,631,837	15.6%	99,674,500	14.4%	111,583,953	16.5%	-10.7%
Total Expenditures		\$140,709,573	100.0%	\$115,085,888	100.0%	\$143,461,539	100.0%	\$164,612,725	100.0%	\$126,222,200	100.0%	\$690,091,925	100.0%	\$677,040,567	100.0%	1.9%
Other Financing Uses																
Debt Redemption - Refunded Bonds		\$---		\$935,000		\$13,421,381		\$1,480,000		\$4,395,841		\$20,232,222		\$7,262,363		
Other Financing Uses		131,188		---		11,931		34,121		72,349		249,589		590,834		
Transfers to Enterprise Funds		1,513,970		369,107		2,852,298		4,454,112		2,970,390		12,159,877		9,398,219		
Transfers to Governmental Funds		10,695,006		7,001,301		10,753,584		9,196,780		6,755,439		44,402,110		49,761,639		
Total Expenditures and Other Financing Uses		\$153,049,737		\$123,391,296		\$170,500,733		\$179,777,738		\$140,416,219		\$767,135,723		\$744,053,622		

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

**CLASSIFICATION OF REVENUES AND
EXPENDITURES - GOVERNMENTAL FUNDS**

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ada	541,218	18,698	34,992	85,404	746,626	18,200	850,230	423,103	8,606	4,974	148,637	2,030,458	---	10,500	615,000	76,195	2,732,153
Adams	432,489	91,470	1,305	43,166	377,279	---	420,445	116,865	---	7,711	36,738	1,107,023	103,969	---	3,033	105,615	1,319,640
Adrian	519,230	83,585	8,588	157,462	490,433	---	647,895	231,657	1,408	27,245	32,803	1,552,411	---	69,199	53,747	130,622	1,805,979
Afton	2,591,910	---	350,696	215,453	1,148,067	20,146	1,383,666	16,487	9,820	57,440	10,831	4,420,850	---	---	---	546,523	4,967,373
Aitkin	1,764,212	9,981	203,381	---	1,251,463	350,653	1,602,116	238,093	34,259	34,945	270,632	4,157,619	---	---	78,000	877,817	5,113,436
Akeley	212,418	679	475	24,206	123,548	---	147,754	2,167	1,572	662	28,781	394,508	---	---	27,064	---	421,572
Albany	1,205,116	426,969	93,171	155,398	825,083	7,995	988,476	129,135	15,930	27,675	428,062	3,314,534	2,235,000	29,500	564,187	2,542,777	8,685,998
Albert Lea	9,445,104	1,380,624	367,084	4,383,258	9,259,427	278,400	13,921,085	1,083,097	102,678	(784,489)	123,280	25,638,463	3,348,474	124,781	2,284,000	3,125,810	34,521,528
Alberta	78,781	---	1,100	5,409	22,287	---	27,696	14,218	140	194	1,806	123,935	---	---	---	---	123,935
Albertville	4,709,810	443,326	652,406	3,812	1,379,846	---	1,383,658	1,155,133	7,590	(320,982)	236,605	8,267,546	---	---	---	271,670	8,539,216
Alden	251,761	22,069	290	34,916	225,910	---	260,826	57,807	---	1,931	50,254	644,938	---	---	---	---	644,938
Aldrich	13,679	---	125	---	6,323	---	6,323	56	---	43	3,272	23,498	---	---	---	---	23,498
Alexandria	10,543,850	521,842	1,094,409	1,333,415	4,942,563	990,841	7,266,819	1,799,862	138,272	(327,887)	339,156	21,376,323	---	277,431	498,880	34,056	22,186,690
Alpha	61,361	---	---	61,236	48,834	---	110,070	22,971	---	294	488	195,184	---	---	---	---	195,184
Altura	133,380	---	8,371	28,529	120,952	---	149,481	139,736	---	10,760	203,166	644,894	---	---	---	182,510	827,404
Alvarado	85,083	76,981	1,610	102,285	105,507	3,842	211,634	20,593	133	164	35,612	431,810	---	---	125,000	---	556,810
Amboy	320,583	---	1,162	2,224	183,688	---	185,912	108,019	363	10,006	28,354	654,399	---	---	---	51,000	705,399
Andover	16,159,647	709,864	972,879	2,022,835	1,183,486	280,588	3,486,909	7,379,800	55,983	(1,145,770)	395,054	28,014,366	---	163,823	996,481	1,644,271	30,818,941
Annandale	1,759,317	140,803	152,269	395,536	665,248	---	1,060,784	658,673	11,091	(17,469)	504,480	4,269,948	617,000	85,989	191,000	942,358	6,106,295
Anoka	10,282,304	605,419	635,756	18,127,058	6,330,788	6,368,486	30,826,332	1,914,330	115,409	(159,468)	521,061	44,741,143	4,606,562	---	1,225,000	942,000	51,514,705
Apple Valley	32,328,306	1,119,475	2,966,177	1,959,371	3,845,202	657,411	6,461,984	7,365,830	680,275	(2,691,504)	347,218	48,577,761	8,159,138	16,699	1,620,000	8,909,552	67,283,150
Appleton	1,206,408	---	4,362	288,412	933,239	6,476	1,228,127	209,736	5,981	22,117	29,591	2,706,322	1,898,000	29,365	71,031	---	4,704,718
Arco	46,710	---	30	41,820	25,533	---	67,353	11,902	---	618	7,956	134,569	---	---	---	---	134,569
Arden Hills	4,838,910	432,885	830,866	---	531,767	11,206	542,973	641,878	22,662	(454,163)	213,414	7,069,425	---	238,691	300,000	417,540	8,025,656
Argyle	173,505	105,844	1,970	281,138	279,324	12,870	573,332	163,631	100	8,320	147,274	1,173,976	---	8,053	---	---	1,182,029
Arlington	1,017,421	148,002	47,663	---	878,745	---	878,745	1,124,788	10,047	(51,354)	84,583	3,259,895	---	---	---	86,951	3,346,846
Ashby	246,764	4,168	6,275	66,177	148,550	964	215,691	230,156	170	3,324	8,055	714,603	---	42,017	750	28,071	785,441
Askov	185,393	---	3,545	19,288	115,265	---	134,553	60,070	2,156	1,417	13,266	400,400	---	---	---	---	400,400
Atwater	483,202	19,607	14,197	61,144	389,142	---	450,286	158,129	1,248	12,872	40,581	1,180,122	40,345	2,886	---	275,000	1,498,353
Audubon	291,464	86,361	9,108	28,413	191,694	2,971	223,078	199,971	1,581	11,645	16,727	839,935	---	---	---	29,881	869,816

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Aurora	1,484,926	38,709	6,107	55,183	986,348	38,980	1,080,511	79,051	2,537	2,133	132,694	2,826,668	---	55,000	---	215,644	3,097,312
Austin	10,635,105	1,105,912	732,122	2,807,065	12,244,434	193,597	15,245,096	1,287,066	127,713	(705,592)	2,980,887	31,408,309	---	---	1,654,906	2,891,715	35,954,930
Avoca	59,388	---	200	---	23,030	---	23,030	2,811	---	115	5,788	91,332	---	---	51,704	---	143,036
Avon	1,545,274	22,121	63,065	50,684	449,697	---	500,381	199,491	11,630	(41,386)	235,220	2,535,796	---	---	40,900	209,063	2,785,759
Babbitt	1,287,041	---	10,091	144,633	3,166,789	252,125	3,563,547	536,333	2,618	82,483	75,619	5,557,732	---	13,488	1,500	385,409	5,958,129
Backus	175,714	13,893	2,200	31,770	110,711	10,000	152,481	133,892	248	3,291	55,124	536,843	---	---	---	1,200	538,043
Badger	169,134	7,633	4,733	21,898	131,292	6,346	159,536	42,219	---	2,507	14,647	400,409	---	---	---	2,655	403,064
Bagley	817,265	52,862	7,478	15,066	721,299	---	736,365	184,462	5,647	4,712	99,746	1,908,537	---	12,750	27,987	---	1,949,274
Balaton	580,815	558	4,510	90,596	268,429	73,486	432,511	271,149	192	1,719	152,640	1,444,094	12,000	139,210	1	76,200	1,671,505
Barnesville	1,105,075	296,903	56,600	28,976	952,441	13,907	995,324	337,916	15,411	12,893	115,327	2,935,449	---	1,723	843,664	---	3,780,836
Barnum	231,551	---	2,576	32,785	207,284	5,000	245,069	95,654	---	7,455	170,951	753,256	1,276,000	---	16,070	166,478	2,211,804
Barrett	172,345	---	4,350	353,336	102,091	---	455,427	28,006	307	14,189	19,943	694,567	1,079,486	---	---	116,171	1,890,224
Barry	7,915	---	---	---	1,696	---	1,696	---	---	(422)	201	9,390	---	---	---	---	9,390
Battle Lake	879,364	10,072	14,175	50,762	227,739	---	278,501	15,780	3,571	7,791	73,990	1,283,244	5,180	---	79,529	5,897	1,373,850
Baudette	613,751	7,437	7,748	55,734	346,708	---	402,442	382,949	2,526	---	130,612	1,547,465	---	---	400,000	119,450	2,066,915
Baxter	13,091,750	2,410,729	472,401	756,840	1,117,437	65,889	1,940,166	1,158,904	43,827	(819,784)	88,700	18,386,693	5,070,422	81,578	740,594	3,364,598	27,643,885
Bayport	1,814,046	36,127	219,929	205,724	852,959	7,076	1,065,759	869,219	17,954	(416,170)	407,905	4,014,769	---	---	17,950	126,790	4,159,509
Beardsley	75,507	---	925	13,929	97,519	---	111,448	25,164	---	352	101,922	315,318	90,000	---	20,000	172,791	598,109
Beaver Bay	310,249	---	13,686	9,344	1,580	6,400	17,324	39,392	---	566	10,622	391,839	---	---	---	---	391,839
Beaver Creek	130,434	---	1,509	115,299	77,751	---	193,050	40,345	913	264	21,163	387,678	84,160	---	10,250	21,631	503,719
Becker	9,005,283	350,451	339,442	10,300	7,555,546	49,652	7,615,498	3,961,044	19,714	(839,333)	467,332	20,919,431	323,904	46,932	147,105	405,728	21,843,100
Bejou	14,702	---	5,275	---	21,461	---	21,461	6	---	12	407	41,863	---	---	---	---	41,863
Belgrade	376,688	12,041	2,290	---	263,305	---	263,305	71,455	---	6,202	141,092	873,073	---	---	---	47,895	920,968
Belle Plaine	7,815,889	412,000	306,309	58,443	1,352,548	---	1,410,991	965,935	41,338	(94,567)	142,256	11,000,151	---	21,620	347,262	1,195,682	12,564,715
Bellechester	60,236	150	2,759	9,508	24,343	---	33,851	24,325	33	233	5,343	126,930	---	---	---	---	126,930
Bellingham	84,725	---	700	9,196	65,610	1,000	75,806	44,992	---	1,113	31,894	239,230	---	---	---	---	239,230
Beltrami	43,343	105	105	---	37,457	---	37,457	14,730	---	76	33,608	129,424	---	---	---	12,000	141,424
Belview	157,260	---	3,285	19,343	137,821	30,171	187,335	18,738	---	432	86,380	453,430	---	---	---	---	453,430
Bemidji	8,289,039	278,342	833,735	1,113,978	5,321,113	---	6,435,091	1,896,904	181,191	(2,744,758)	307,234	15,476,778	---	375,282	2,775,411	712,167	19,339,638
Bena	16,810	---	1,525	---	30,690	---	30,690	8,972	---	3	---	58,000	---	---	---	---	58,000

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Benson	1,714,471	2,037	85,597	213,965	1,420,787	---	1,634,752	492,175	16,190	(1,149,923)	249,283	3,044,582	---	12,584	230,000	1,712,798	4,999,964
Bertha	160,131	70	1,405	61,737	190,440	---	252,177	43,604	168	1,898	35,857	495,310	---	7,273	---	10,007	512,590
Bethel	250,566	---	11,330	27,375	68,518	26,028	121,921	23,260	1,257	1,695	72,870	482,899	---	---	33,000	26,400	542,299
Big Falls	57,874	---	259	11,365	87,994	102,647	202,006	55,422	---	3,479	14,069	333,109	---	---	5,000	---	338,109
Big Lake	5,786,594	495,324	781,447	27,033	1,542,179	154,709	1,723,921	500,489	70,434	(425,427)	152,766	9,085,548	5,629,804	93,271	563,063	2,050,012	17,421,698
Bigelow	43,345	---	520	---	64,612	---	64,612	50,624	167	987	2,325	162,580	---	---	---	---	162,580
Bigfork	217,077	---	1,800	233,710	431,681	6,800	672,191	128,026	52	5,037	86,355	1,110,538	---	---	---	---	1,110,538
Bingham Lake	134,960	---	95	6,775	18,685	---	25,460	4,585	---	676	254	166,030	---	---	---	---	166,030
Birchwood Village	534,990	---	112,461	---	---	5,000	5,000	167,962	2,832	27,670	10,507	861,422	---	---	---	45,000	906,422
Bird Island	664,440	20,185	13,486	52,401	435,021	11,000	498,422	42,537	2,871	22,018	21,930	1,285,889	---	---	---	133,599	1,419,488
Biscay	22,314	---	2,740	---	19,532	---	19,532	7	696	100	9,753	55,142	---	---	---	---	55,142
Biwabik	1,333,194	69,433	44,712	9,882	380,719	5,586	396,187	193,423	3,401	1,360	582,883	2,624,593	---	80,000	46,950	87,943	2,839,486
Blackduck	375,057	7,669	13,675	62,731	323,486	11,000	397,217	298,356	113	11,353	278,604	1,382,044	2,099,344	1,200	200,518	37,000	3,720,106
Blaine	36,592,619	2,360,144	3,207,555	2,785,257	2,822,933	826,015	6,434,205	9,971,577	212,417	(4,496,847)	745,172	55,026,842	10,969,027	1,244,824	1,864,357	5,032,477	74,137,527
Blomkest	75,062	---	---	950	37,363	---	38,313	53,092	6	575	7,414	174,462	---	---	---	7,000	181,462
Blooming Prairie	770,145	44,505	15,612	65,215	840,962	113,850	1,020,027	176,265	24,706	39,371	35,647	2,126,278	---	12,900	---	18,000	2,157,178
Bloomington	108,195,370	3,949,809	6,877,361	10,704,073	16,325,676	604,481	27,634,230	7,189,968	389,887	(9,566,757)	3,597,769	148,267,637	31,971,120	---	832,334	30,006,521	211,077,612
Blue Earth	2,473,404	673,706	50,236	311,380	2,264,496	74,461	2,650,337	876,282	13,014	147,763	381,066	7,265,808	5,021,728	53,679	130,000	295,225	12,766,440
Bluffton	59,363	---	3,195	---	56,221	---	56,221	9,356	---	445	70,284	198,864	---	2,500	---	22,000	223,364
Bock	30,008	---	6,260	---	19,439	---	19,439	---	6	3,009	2,193	60,915	---	---	---	---	60,915
Borup	14,006	---	1,200	---	95,085	---	95,085	---	---	75	10,046	120,412	---	---	---	---	120,412
Bovey	544,815	16,309	1,042	42,839	436,115	88,293	567,247	85,446	5,417	770	284,249	1,505,295	53,748	---	102,055	44,361	1,705,459
Bowlus	71,649	---	2,325	15,245	82,818	---	98,063	39,415	220	1,117	17,311	230,100	---	3,100	---	4,914	238,114
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	89,318	---	69	508,729	1,128,787	---	1,637,516	43,078	167	1,177	58,927	1,830,252	352,810	---	---	---	2,183,062
Braham	848,530	67,721	15,895	---	724,576	---	724,576	98,084	19,819	7,999	39,830	1,822,454	73,416	26,250	60,000	---	1,982,120
Brainerd	8,495,244	488,951	510,290	17,532,548	6,614,504	661,438	24,808,490	2,298,115	143,756	(415,339)	1,774,790	38,104,297	136,370	110,371	158,350	1,385,308	39,894,696
Brandon	306,270	129,959	2,447	31,501	137,424	---	168,925	49,063	546	5,065	137,886	800,161	---	---	---	14,592	814,753
Breckenridge	980,944	97,197	39,013	173,322	2,042,666	---	2,215,988	545,006	38,940	(35,189)	65,127	3,947,026	---	---	225,000	528,895	4,700,921
Breezy Point	2,768,883	129,472	220,277	50,438	91,288	---	141,726	97,119	13,579	(90,946)	126,811	3,406,921	---	---	---	690,422	4,097,343

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Brewster	249,807	161	1,190	25,517	178,217	---	203,734	92,736	---	2,631	27,845	578,104	---	---	52,025	---	630,129
Bricelyn	186,396	---	204	121,414	173,868	---	295,282	38,485	347	5,702	22,314	548,730	---	---	---	16,000	564,730
Brook Park	30,900	---	3,936	144,362	36,574	---	180,936	42,186	33	665	18,271	276,927	---	---	---	---	276,927
Brooklyn Center	24,271,953	1,821,454	872,456	2,540,806	4,646,136	2,248,976	9,435,918	2,351,234	179,647	(1,224,115)	1,042,688	38,751,235	2,345,662	---	---	3,279,002	44,375,899
Brooklyn Park	59,510,403	1,782,593	3,097,292	4,251,517	8,324,641	345,887	12,922,045	6,334,379	262,123	(7,733,497)	1,060,790	77,236,128	1,931,437	---	2,602,739	9,455,601	91,225,905
Brooks	30,650	---	---	---	30,946	---	30,946	24,924	---	3,432	3,121	93,073	---	---	---	---	93,073
Brookston	52,497	---	1,000	---	15,065	---	15,065	---	---	---	7,851	76,413	---	---	---	---	76,413
Brooten	447,973	---	7,410	71,762	259,227	6,344	337,333	80,038	---	21,015	73,914	967,683	731,000	---	---	---	1,698,683
Browerville	207,025	45,326	610	40,598	303,517	---	344,115	71,068	2,689	9,829	82,686	763,348	---	---	57,900	5,432	826,680
Browns Valley	311,072	---	2,235	122,851	369,440	---	492,291	76,319	1,280	4,590	49,357	937,144	---	---	80,000	224,069	1,241,213
Brownsdale	204,370	1,948	3,786	37,757	264,662	66,744	369,163	965	---	80	---	580,312	---	---	---	---	580,312
Brownsville	145,981	61,216	3,127	27,594	90,627	46,625	164,846	102,935	66	2,357	36,944	517,472	48,850	---	---	11,444	577,766
Brownton	466,580	110,981	14,394	41,798	326,223	---	368,021	154,066	1,744	5,270	29,452	1,150,508	---	---	---	393,562	1,544,070
Bruno	38,472	---	1,050	5,409	25,036	---	30,445	27,316	---	298	83,452	181,033	---	---	---	---	181,033
Buckman	61,236	---	3,240	15,081	39,054	9,802	63,937	299	---	1,122	13,801	143,635	---	---	---	832	144,467
Buffalo	9,363,128	38,659	473,301	1,040,310	4,928,947	5,310	5,974,567	3,908,673	46,360	33,011	446,764	20,284,463	2,273,126	20,920	1,475,000	596,214	24,649,723
Buffalo Lake	725,510	128,728	7,503	5,359	283,799	---	289,158	42,185	7,725	(20,749)	21,358	1,201,418	---	---	---	166,978	1,368,396
Buhl	425,528	26,882	1,281	103,476	486,055	112,419	701,950	75,875	1,465	1,871	17,077	1,251,929	---	9,782	31,030	325,809	1,618,550
Burnsville	47,418,265	1,726,203	3,093,773	4,492,268	5,356,546	3,350,348	13,199,162	13,132,551	204,966	(3,183,616)	333,520	75,924,824	5,824,851	42,621	548,540	2,750,963	85,091,799
Burtrum	34,820	---	2,245	---	36,060	---	36,060	744	137	95	5,073	79,174	---	---	---	---	79,174
Butterfield	125,818	1,867	2,063	32,184	237,224	---	269,408	70,805	1,270	1,918	23,520	496,669	---	---	---	58,624	555,293
Byron	4,778,431	69,114	77,233	6,700	2,479,369	---	2,486,069	741,159	7,306	66,180	1,725,264	9,950,756	---	---	---	261,305	10,212,061
Caledonia	1,110,558	8,916	14,482	234,909	1,172,734	119,528	1,527,171	577,637	8,906	7,831	111,900	3,367,401	---	30,879	229,005	563,827	4,191,112
Callaway	64,211	---	239	137,928	91,010	964	229,902	80,928	3,074	15,534	926,403	1,320,291	---	---	---	102,500	1,422,791
Calumet	247,407	---	3,218	3,960	150,297	35,578	189,835	4,120	177	10	175,761	620,528	---	12,267	136,531	---	769,326
Cambridge	8,125,536	843,797	678,365	140,776	2,087,460	18,572	2,246,808	1,044,071	56,342	(272,541)	33,556	12,755,934	3,852,343	138,538	615,000	3,546,347	20,908,162
Campbell	37,082	---	575	8,251	109,282	---	117,533	15,606	403	548	9,772	181,519	---	---	---	---	181,519
Canby	911,989	6,059	73	753,261	1,024,766	---	1,778,027	284,494	1,904	56,821	310,731	3,350,098	200,000	11,883	---	143,156	3,705,137
Cannon Falls	3,928,811	234,966	210,985	447,594	827,845	122,209	1,397,648	406,363	19,361	54,607	241,458	6,494,199	---	22,320	427,594	885,186	7,829,299
Canton	165,310	---	2,321	---	112,291	---	112,291	19,857	28,580	5,805	19,768	353,932	---	---	---	---	353,932

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Carlos	175,105	---	5,663	19,398	122,779	---	142,177	76,194	738	2,051	32,983	434,911	---	---	---	30,610	465,521
Carlton	515,615	16,818	19,187	57,991	382,953	6,401	447,345	702,078	3,877	7,311	92,020	1,804,251	160,000	---	---	80,805	2,045,056
Carver	3,998,868	211,855	541,923	116,436	1,540,477	19,600	1,676,513	765,291	9,385	(31,968)	74,083	7,245,950	---	7,320	4,040,788	1,861,321	13,155,379
Cass Lake	368,703	---	5,394	41,309	436,672	19,679	497,660	105,974	---	(14,657)	20,494	983,568	---	17,800	---	69,368	1,070,736
Cedar Mills	21,894	---	24	---	6,522	---	6,522	---	---	15	---	28,455	---	---	---	---	28,455
Center City	336,647	25	10,413	36,282	71,251	---	107,533	160,743	1,026	683	83,623	700,693	---	---	12,575	13,400	726,668
Centerville	3,007,112	196,171	669,129	437,347	218,226	29,475	685,048	503,687	11,276	(77,806)	44,018	5,038,635	---	---	---	283,430	5,322,065
Ceylon	70,420	3,511	1,930	28,523	177,976	1,448	207,947	41,706	163	4,757	12,433	342,867	---	---	---	---	342,867
Champlin	14,644,731	1,843,542	582,715	2,354,967	5,605,417	144,499	8,104,883	2,978,282	167,457	(1,516,993)	1,079,030	27,883,647	---	33,981	421,400	5,677,236	34,016,264
Chandler	123,188	---	---	13,442	78,914	---	92,356	51,489	---	8,041	16,415	291,489	---	---	---	6,000	297,489
Chanhassen	15,029,848	1,098,027	1,556,978	182,196	3,158,520	274,838	3,615,554	1,268,610	69,173	(824,062)	197,666	22,011,794	243,263	154,158	---	642,375	23,051,590
Chaska	14,818,067	2,039,491	1,689,371	3,792,926	5,524,635	15,076	9,332,637	15,255,136	49,224	283,688	604,027	44,071,641	4,550,990	32,000	6,433,856	6,712,293	61,800,780
Chatfield	2,611,563	5,966	20,451	158,608	8,012,534	87,170	8,258,312	569,518	4,835	(37,855)	292,547	11,725,337	1,014,420	---	329,087	398,904	13,467,748
Chickamaw Beach	37,337	---	1,371	---	255	---	255	---	---	1,330	---	40,293	---	---	---	---	40,293
Chisago City	3,310,084	201,784	27,810	193,714	542,583	45,241	781,538	369,245	---	(24,397)	221,593	4,887,657	---	7,881	114,320	109,139	5,118,997
Chisholm	1,852,177	104,265	36,899	264,955	4,610,473	389,283	5,264,711	943,214	28,344	25,091	106,414	8,361,115	---	---	---	---	8,361,115
Chokio	88,840	---	1,635	21,091	157,037	---	178,128	32,795	217	2,364	10,975	314,954	---	5,000	---	1,292	321,246
Circle Pines	3,275,458	470,671	65,080	---	824,160	229,630	1,053,790	294,236	13,277	(278,353)	26,631	4,920,790	1,656,267	---	---	325,464	6,902,521
Clara City	1,401,114	109,276	5,159	146,200	587,996	---	734,196	142,177	7,231	22,411	64,415	2,485,979	580,000	21,138	273,500	154,444	3,515,061
Claremont	437,296	15,055	13,527	---	193,035	---	193,035	39,417	1,738	18,126	126,443	844,637	---	20,560	---	---	865,197
Clarissa	201,262	---	360	35,681	270,967	---	306,648	37,518	557	39,470	66,074	651,889	---	55,225	---	---	707,114
Clarkfield	572,487	157,853	15,830	752,380	706,022	155,802	1,614,204	78,094	1,384	4,524	61,421	2,505,797	944,394	6,083	323,000	217,469	3,996,743
Clarks Grove	155,840	---	1,120	---	245,305	---	245,305	64,152	---	676	38,110	505,203	---	---	---	31,000	536,203
Clear Lake	370,569	---	50,431	38,631	126,935	388	165,954	275,814	1,433	32,173	58,761	955,135	---	---	6,000	31,494	992,629
Clearbrook	248,991	---	175	538,343	324,346	378,275	1,240,964	147,040	52	5,124	68,429	1,710,775	7,739,018	---	---	---	9,449,793
Clearwater	1,630,809	48,622	97,536	134,687	412,106	---	546,793	267,107	8,379	(43,999)	173,028	2,728,275	---	---	---	178,568	2,906,843
Clements	65,317	---	1,010	7,704	86,034	---	93,738	17,842	---	592	27,153	205,652	---	---	---	---	205,652
Cleveland	358,938	---	12,574	40,325	248,637	19,181	308,143	58,121	16,678	736	133,573	888,763	---	---	---	70,500	959,263
Climax	81,160	---	550	14,371	66,097	---	80,468	8,308	1,418	1,076	7,156	180,136	---	32,000	---	43,566	255,702
Clinton	142,675	---	815	208,662	170,674	---	379,336	47,126	---	128	72,069	642,149	---	---	---	23,253	665,402

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Clitherall	10,739	---	---	5,792	24,159	---	29,951	---	---	196	820	41,706	---	---	---	---	41,706
Clontarf	52,680	---	500	8,579	28,079	23,414	60,072	17,432	---	142	35,450	166,276	---	23,100	---	---	189,376
Cloquet	4,880,858	62,741	140,298	667,308	4,753,015	61,800	5,482,123	914,389	65,304	36,399	172,746	11,754,858	---	---	1,997,946	1,402,560	15,155,364
Coates	48,174	---	1,750	8,524	119	---	8,643	26,502	2,831	8,389	13,980	110,269	---	---	---	12,730	122,999
Cobden	11,494	---	1,612	1,912	13,528	---	15,440	6	---	14	3,985	32,551	---	---	---	---	32,551
Cohasset	4,096,314	---	11,750	433,007	47,765	127,759	608,531	178,965	2,944	30,280	61,357	4,990,141	---	---	---	3,174,508	8,164,649
Cokato	1,573,760	---	60,481	7,250	759,228	4,731	771,209	387,897	6,719	22,439	170,956	2,993,461	---	25,361	---	379,253	3,398,075
Cold Spring	2,652,303	219,928	285,272	7,667	891,287	---	898,954	546,481	29,370	(12,468)	292,375	4,912,215	400,191	---	113,764	749,858	6,176,028
Coleraine	1,181,635	11,148	4,603	107,752	686,237	24,419	818,408	87,861	6,447	913	322,518	2,433,533	---	29,642	33,569	130,699	2,627,443
Cologne	1,620,788	47,252	141,581	---	269,218	220,866	490,084	302,591	2,774	34,738	134,817	2,774,625	---	---	---	---	2,774,625
Columbia Heights	16,544,059	993,417	875,141	267,762	2,980,149	188,284	3,436,195	1,138,279	88,725	(400,363)	639,840	23,315,293	---	29,683	922,050	3,927,247	28,194,273
Columbus	4,024,273	903,929	188,470	---	508,872	18,786	527,658	333,641	23,449	7,427	711,670	6,720,517	---	79,508	---	1,436,006	8,236,031
Comfrey	286,696	6,683	1,936	55,434	131,445	16,951	203,830	211,147	467	13,240	73,389	797,388	447,000	---	---	148,550	1,392,938
Comstock	16,039	---	---	---	15,130	106,677	121,807	---	190	31	---	138,067	---	---	---	---	138,067
Conger	66,679	---	1,200	7,868	37,383	---	45,251	43,533	---	1,918	9,863	168,444	---	---	---	---	168,444
Cook	468,491	---	6,700	524,188	285,708	39,205	849,101	492,097	1,506	11,902	58,052	1,887,849	---	129,391	15,584	118,663	2,151,487
Coon Rapids	37,671,649	2,547,646	2,367,558	873,621	6,579,408	975,191	8,428,220	5,004,132	270,560	(6,952,216)	880,480	50,218,029	17,602,265	393,551	---	3,558,673	71,772,518
Corcoran	5,799,574	128,403	1,202,139	34,033	316,129	66,049	416,211	6,185,425	24,729	98,669	352,490	14,207,640	1,873,100	745,123	512,172	1,137,924	18,475,959
Correll	15,723	---	---	1,749	6,380	---	8,129	6	---	93	1,305	25,256	---	---	---	---	25,256
Cosmos	293,222	303,104	1,334	646,749	985,948	---	1,632,697	136,863	1,625	8,858	40,405	2,418,108	1,911,970	---	---	---	4,330,078
Cottage Grove	20,882,956	864,104	4,386,820	2,554,122	12,100,135	372,688	15,026,945	13,424,299	178,449	(2,010,736)	2,100,380	54,853,217	38,240	9,687	1,201,261	2,639,290	58,741,695
Cottonwood	804,476	13,742	7,098	380,626	368,270	---	748,896	231,045	1,204	8,044	146,306	1,960,811	---	33,000	---	190,000	2,183,811
Courtland	231,923	145,575	2,995	38,030	107,662	---	145,692	---	---	9,234	22,501	557,920	---	---	---	---	557,920
Credit River	1,899,340	625,706	548,082	124	313,982	73,589	387,695	289,592	7,049	91,877	340	3,849,681	---	---	---	---	3,849,681
Cromwell	195,953	---	750	12,677	48,199	91,999	152,875	43,658	---	---	64,137	457,373	---	---	40,961	126,885	625,219
Crookston	3,275,571	304,874	183,538	301,111	4,670,964	---	4,972,075	1,206,057	126,086	(276,638)	160,373	9,951,936	---	---	226,887	---	10,178,823
Crosby	1,657,989	14,988	98,629	126,931	1,479,917	---	1,606,848	629,095	21,709	(7,611)	345,258	4,366,905	---	---	---	62,913	4,429,818
Crosslake	4,155,996	176,728	113,272	257,250	119,453	395,000	771,703	439,979	25,082	115,677	399,308	6,197,745	1,343,000	7,108	---	---	7,547,853
Crystal	14,159,906	1,908,984	850,953	119,336	2,708,869	136,966	2,965,171	854,019	188,836	(562,807)	175,903	20,540,965	308,017	27,249	505,214	---	21,381,445
Currie	135,558	5,933	3,498	---	88,382	---	88,382	23,170	---	1,095	72,132	329,768	158,991	217	176,426	24,844	690,246

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Cuyuna	241,782	---	6,392	19,671	22,748	3,201	45,620	64,133	563	265	42,228	400,983	---	---	12,440	92,848	506,271
Cyrus	100,862	---	1,230	15,081	99,985	---	115,066	37,048	---	3,609	13,716	271,531	---	---	8,227	---	279,758
Dakota	109,320	---	855	16,720	51,753	---	68,473	40,797	---	1,087	6,994	227,526	---	1,804	---	---	229,330
Dalton	64,485	---	300	13,606	87,632	910	102,148	54,735	---	260	29,409	251,337	---	4,050	---	---	255,387
Danube	354,663	782	3,094	25,026	186,338	---	211,364	144,959	928	8,744	16,466	741,000	---	---	---	141,545	882,545
Danvers	61,808	1,530	1,227	4,918	28,334	---	33,252	62,415	---	2,004	99,451	261,687	---	---	---	---	261,687
Darfur	58,080	1,643	740	5,628	50,961	1,761	58,350	11,350	---	459	27,878	158,500	30,000	11,045	---	9,361	208,906
Darwin	87,595	13,988	2,100	19,288	58,420	---	77,708	27,992	510	2,875	53,707	266,475	---	---	---	---	266,475
Dassel	897,104	3,590	47,652	79,175	607,161	1,382,176	2,068,512	209,120	9,361	27,140	145,305	3,407,784	1,433,996	---	---	381,108	5,222,888
Dawson	1,319,214	263,883	2,465	5,551,666	700,703	57,270	6,309,639	155,439	4,243	25,012	492,443	8,572,338	17,961,803	9,980	---	193,908	26,738,029
Dayton	7,418,840	1,879,800	1,691,881	37,290	2,204,355	111,534	2,353,179	3,819,013	43,646	(505,818)	76,104	16,776,645	---	4,940	867,107	1,106,091	18,754,783
De Graff	20,436	---	160	126,857	33,690	---	160,547	3,505	133	94	18,141	203,016	---	---	---	---	203,016
Deephaven	3,206,108	161	356,681	78,395	262,173	11,478	352,046	388,511	28,835	(192,292)	52,906	4,192,956	---	1,063	70,424	150,000	4,414,443
Deer Creek	81,944	1,544	795	18,018	83,830	1,786	103,634	25,794	---	145	27,610	241,466	---	---	---	83,435	324,901
Deer River	1,014,138	29,840	22,487	1,857,384	1,164,735	177,447	3,199,566	288,225	11,596	376	335,383	4,901,611	6,748	29,001	---	---	4,937,360
Deerwood	596,343	22,280	29,729	29,069	108,425	---	137,494	309,746	4,019	5,444	258,168	1,363,223	380,000	15,999	20,359	---	1,779,581
Delano	5,090,714	47,703	563,746	344,348	751,025	157,360	1,252,733	2,179,067	750	(96,851)	1,027,833	10,065,695	---	9,489	724,377	3,366,394	14,165,955
Delavan	181,700	453	507	9,070	50,710	300	60,080	63,133	110	16,199	12,445	334,627	---	8,150	---	---	342,777
Delhi	50,946	---	95	---	12,024	---	12,024	---	---	170	801	64,036	---	---	---	---	64,036
Dellwood	853,073	---	95,616	61,526	19	2,282	63,827	33,245	1,089	1,332	2,188	1,050,370	---	---	---	---	1,050,370
Denham	12,751	---	1,800	1,858	1,219	---	3,077	4	---	410	233	18,275	---	---	---	---	18,275
Dennison	104,640	82,944	19,869	11,693	268,284	---	279,977	5,337	3	505	97,194	590,469	---	254,850	---	---	845,319
Dent	56,498	2,451	5,290	10,163	78,881	700	89,744	79,388	---	1,539	130,109	365,019	---	---	27,213	---	392,232
Detroit Lakes	10,153,411	1,744,255	468,467	2,267,116	2,012,949	4,043,028	8,323,093	2,136,719	124,749	(109,654)	857,752	23,698,792	4,428,709	36,874	1,232,945	1,544,363	30,941,683
Dexter	139,037	2,524	3,691	23,960	81,218	30,000	135,178	150	---	223	21,850	302,653	---	---	---	---	302,653
Dilworth	1,975,311	1,560,524	67,510	483,246	2,611,723	35,314	3,130,283	197,200	45,217	(54,053)	120,395	7,042,387	10,022,477	---	---	---	17,064,864
Dodge Center	2,287,997	241,478	86,669	316,592	925,852	45,058	1,287,502	222,633	9,455	47,422	201,466	4,384,622	---	14,255	68,828	409,289	4,876,994
Donaldson	12,610	---	---	---	8,774	---	8,774	3,258	---	207	692	25,541	---	---	---	---	25,541
Donnelly	50,663	19,535	900	12,786	75,637	---	88,423	20,445	73	378	19,940	200,357	---	---	---	21,851	222,208
Doran	20,733	---	---	---	12,744	---	12,744	10,343	---	59	581	44,460	---	---	---	---	44,460

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Dover	386,138	23,875	9,033	42,074	190,310	---	232,384	31,863	633	6,395	215,829	906,150	---	---	---	24,751	930,901
Dovray	30,706	---	520	2,225	10,345	---	12,570	19,609	---	807	14,278	78,490	---	---	---	3,486	81,976
Duluth	92,375,491	1,023,492	2,379,788	21,207,695	67,318,477	3,064,081	91,590,253	12,163,302	326,619	(7,189,016)	6,936,859	199,606,788	7,911,914	---	4,266,701	29,336,368	241,121,771
Dumont	69,510	---	975	4,808	29,875	---	34,683	5,000	---	36	24,767	134,971	---	---	---	1,500	136,471
Dundas	1,390,007	---	173,145	---	201,951	---	201,951	13,453	9,090	7,186	192,383	1,987,215	---	---	---	678,361	2,665,576
Dundee	36,931	---	100	---	18,369	---	18,369	2,756	20	75	2,006	60,257	---	500	---	---	60,757
Dunnell	112,605	---	1,426	7,978	81,814	10,734	100,526	7,728	133	695	2,537	225,650	---	---	---	---	225,650
Eagan	47,224,143	1,666,743	1,983,570	2,630,982	2,132,452	6,247	4,769,681	4,493,473	294,525	(828,652)	609,945	60,213,428	---	170,936	2,006,131	2,474,644	64,865,139
Eagle Bend	242,976	159,734	705	28,359	211,935	---	240,294	46,364	5,024	9,861	110,638	815,596	1,431	---	175,877	45,500	1,038,404
Eagle Lake	1,054,101	102,787	62,548	168,677	754,392	---	923,069	396,218	5,038	75,416	151,885	2,771,062	---	---	400,000	300,000	3,471,062
East Bethel	6,591,169	67,078	263,742	716,464	978,198	571,277	2,265,939	481,730	21,964	55,164	83,160	9,829,946	---	---	---	645,000	10,474,946
East Grand Forks	6,169,547	1,033,327	107,019	395,130	5,039,292	21,939	5,456,361	1,632,905	103,544	111,361	204,389	14,818,453	6,102	9,435	78,325	1,150,382	16,062,697
East Gull Lake	685,784	36,159	33,422	56,772	15,117	---	71,889	9,350	---	2,450	76,037	915,091	250,000	---	---	213,950	1,379,041
Easton	157,538	---	2,365	10,054	855,016	---	865,070	30,673	100	1,121	3,059	1,059,926	2,910,000	---	---	43,134	4,013,060
Echo	161,343	211	255	13,879	90,329	---	104,208	29,452	25	2,858	1,647	299,999	---	---	---	---	299,999
Eden Prairie	49,685,242	747,464	4,334,874	4,926,218	8,198,543	167,993	13,292,754	8,698,197	297,682	(1,264,760)	967,108	76,758,561	436,955	---	4,339,262	1,950,943	83,485,721
Eden Valley	615,421	69,968	11,020	72,312	502,357	17,000	591,669	106,221	1,588	(21,625)	224,359	1,598,621	---	---	---	190,855	1,789,476
Edgerton	653,103	4,974	7,508	156,917	400,670	18,176	575,763	315,353	1,218	1,657	37,009	1,596,585	---	---	---	253,312	1,849,897
Edina	49,913,790	4,426,156	7,482,098	1,629,883	4,815,224	162,807	6,607,914	6,995,511	437,555	(2,903,247)	4,511,090	77,470,867	31,301,560	106,406	307,900	3,515,998	112,702,731
Effie	50,944	---	1,500	---	18,562	---	18,562	158	399	79	42,226	113,868	---	---	---	---	113,868
Eitzen	119,767	---	1,056	13,606	62,133	---	75,739	8,629	---	1,695	115,205	322,091	---	---	---	---	322,091
Elba	40,170	---	4,287	---	25,463	479	25,942	---	---	---	16,573	86,972	---	---	---	---	86,972
Elbow Lake	753,749	130,304	5,019	116,551	545,508	14,548	676,607	818,652	1,758	7,124	49,797	2,443,010	---	20,000	216,684	39,842	2,719,536
Elgin	599,695	19,976	11,270	58,958	383,497	45,171	487,626	145,395	2,957	3,023	108,547	1,378,489	---	---	---	---	1,378,489
Elizabeth	35,519	---	1,835	2,822	67,603	1,094	71,519	20,926	---	(698)	21,020	150,121	---	---	---	---	150,121
Elk River	20,930,703	230,872	939,133	665,678	1,872,783	34,887	2,573,348	5,219,258	147,484	(2,075,619)	1,082,485	29,047,664	263,291	108,455	2,885,633	1,199,482	33,504,525
Elko New Market	2,874,086	80,792	211,004	125,833	364,967	---	490,800	689,287	15,812	17,266	185,412	4,564,459	---	---	---	798,886	5,363,345
Elkton	50,815	795	25	---	13,703	---	13,703	506	---	177	1,251	67,272	---	---	---	400	67,672
Ellendale	316,249	197,429	3,918	36,719	235,915	7,821	280,455	109,950	---	1,506	83,844	993,351	---	---	---	68,574	1,061,925
Ellsworth	165,339	---	1,375	24,916	209,896	2,000	236,812	37,939	---	25,750	9,784	476,999	---	---	---	---	476,999

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Elmdale	17,730	---	1,600	---	10,861	1,858	12,719	12,623	---	452	4,364	49,488	---	---	---	---	49,488
Elmore	351,527	3,206	578	28,024	276,681	16,017	320,722	18,261	1,223	5,657	18,383	719,557	---	---	---	98,444	818,001
Elrosa	27,114	---	1,565	15,995	63,107	---	79,102	44,099	67	765	34,215	186,927	---	---	---	6,173	193,100
Ely	2,096,119	---	155,236	2,112,754	3,945,040	1,467,469	7,525,263	916,003	31,662	35,055	99,258	10,858,596	---	207,332	---	1,047,423	12,113,351
Elysian	771,938	114,225	43,109	43,665	54,310	11,308	109,283	89,399	874	2,790	41,998	1,173,616	---	---	---	58,312	1,231,928
Emily	1,100,162	24,677	35,009	95,055	52,509	42,368	189,932	88,868	939	(2,550)	94,600	1,531,637	525,000	---	---	11,433	2,068,070
Emmons	195,998	---	638	20,709	120,239	---	140,948	45,910	---	3,541	85,942	472,977	---	---	---	150,000	622,977
Erhard	32,294	---	1,715	7,978	32,775	648	41,401	27,536	---	253	4,823	108,022	---	---	---	---	108,022
Erskine	189,995	---	1,715	27,418	149,792	4,900	182,110	50,951	---	619	57,547	482,937	---	---	---	---	482,937
Evan	15,635	---	1,000	4,590	14,879	---	19,469	---	---	968	---	37,072	---	---	---	---	37,072
Evansville	281,561	66,386	2,412	32,675	214,066	---	246,741	36,039	752	4,995	76,926	715,812	---	1	59,586	173,050	948,449
Eveleth	2,054,568	34,067	12,945	752,838	3,994,992	402,343	5,150,173	711,196	39,808	17,817	178,935	8,199,509	609,386	10,000	---	1,689,851	10,508,746
Excelsior	3,542,311	144,705	394,732	14,011	14,217	14,816	43,044	796,329	70,583	(112,032)	193,980	5,073,652	5,586,914	993,495	200,000	418,788	12,272,849
Eyota	923,981	100,232	33,742	92,771	868,506	---	961,277	109,904	1,044	21,281	63,228	2,214,689	1,403,000	---	161,321	532,179	4,311,189
Fairfax	472,139	111,537	19,710	61,799	538,187	---	599,986	248,911	4,644	6,189	87,940	1,551,056	---	35,500	931,143	318,626	2,836,325
Fairmont	7,693,868	346,546	167,739	477,851	5,166,706	115,000	5,759,557	1,439,316	38,112	(600,405)	282,897	15,127,630	---	45,000	1,214,931	2,226,825	18,614,386
Falcon Heights	2,920,815	57,233	156,521	---	2,889,289	30,775	2,920,064	208,593	18,385	(17,852)	45,121	6,308,880	---	35,476	---	720,000	7,064,356
Faribault	12,109,937	412,955	694,627	1,709,442	9,764,995	230,807	11,705,244	4,411,187	131,057	(1,240,948)	1,156,844	29,380,903	22,599	276,977	300,000	2,777,118	32,757,597
Farmington	14,676,117	533,337	823,729	190,779	984,064	93,355	1,268,198	2,648,869	89,284	(793,738)	274,818	19,520,614	4,088,692	49,365	3,276,558	6,160,933	33,096,162
Farwell	10,936	---	50	---	13,431	---	13,431	6,744	---	1,653	567	33,381	---	---	---	10,624	44,005
Federal Dam	56,930	---	100	6,011	---	---	6,011	---	---	---	8	63,049	---	---	---	6,011	69,060
Felton	50,494	14,771	1,630	9,398	45,268	---	54,666	7,744	---	(5,659)	6,884	130,530	60,000	---	8,996	85,588	285,114
Fergus Falls	8,908,856	303,436	373,641	567,162	6,142,976	389,127	7,099,265	1,717,562	71,155	(771,060)	795,552	18,498,407	1,779,593	---	1,762,143	1,365,150	23,405,293
Fertile	269,527	3,911	4,493	46,796	406,559	---	453,355	180,214	2,540	86,440	79,580	1,080,060	---	---	117,815	---	1,197,875
Fifty Lakes	537,242	---	21,500	22,075	12,157	6,607	40,839	18,553	627	3,162	96,710	718,633	---	9,313	4,723	---	732,669
Finlayson	86,091	8,845	802	16,775	66,833	---	83,608	128,708	---	6,049	21,577	335,680	---	---	---	---	335,680
Fisher	150,386	9,782	3,010	22,894	113,159	---	136,053	38,901	---	8,717	824	347,673	152,683	---	---	---	500,356
Flensburg	95,143	---	2,300	12,404	54,308	2,178	68,890	7,580	---	---	2,317	176,230	---	---	---	---	176,230
Floodwood	354,822	---	9,960	231,128	266,946	29,038	527,112	154,885	4,542	846	18,705	1,070,872	46,750	---	13,018	18,733	1,149,373
Florence	16,778	---	---	1,967	10,462	---	12,429	480	---	225	---	29,912	---	---	---	---	29,912

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Foley	1,190,815	126,867	29,867	146,056	955,419	30,599	1,132,074	438,499	12,107	(143,466)	71,107	2,857,870	588,200	19,370	---	270,000	3,735,440
Forada	104,182	---	2,577	401,591	59,659	---	461,250	132,567	33	3,127	175,201	878,937	---	---	---	---	878,937
Forest Lake	13,602,722	70,290	566,469	2,298,743	1,087,580	48,517	3,434,840	1,785,282	72,892	(193,530)	271,757	19,610,722	---	48,304	50,000	25,000	19,734,026
Foreston	133,284	---	26,241	---	140,027	---	140,027	26,128	233	239	94,474	420,626	---	---	28,612	2,093	451,331
Fort Ripley	23,463	---	3,190	---	699	1,000	1,699	2,270	2,300	228	2,078	35,228	---	---	---	1,775	37,003
Fosston	617,315	63,962	3,667	681,573	765,256	---	1,446,829	766,850	3,994	22,921	122,580	3,048,118	378,455	---	662,689	315,505	4,404,767
Fountain	163,080	---	2,668	21,802	95,946	---	117,748	17,433	1,289	523	94,031	396,772	---	---	---	---	396,772
Foxhome	18,149	---	600	---	30,814	---	30,814	450	133	1,860	2,512	54,518	---	---	---	---	54,518
Franklin	188,054	7,260	4,875	172,103	183,891	---	355,994	73,788	999	7,193	89,280	727,443	---	---	---	---	727,443
Frazee	488,459	83,778	33,519	76,006	622,564	24,000	722,570	275,028	10,181	10,146	48,781	1,672,462	792,000	---	---	89,500	2,553,962
Freeborn	130,003	---	800	14,972	97,806	---	112,778	21,513	---	1,291	41,069	307,454	---	---	---	---	307,454
Freeport	523,939	46,546	15,886	---	152,069	---	152,069	127,472	650	10,562	156,997	1,034,121	268,554	---	82,000	295,548	1,680,223
Fridley	23,762,342	657,413	849,968	866,292	4,172,494	---	5,038,786	3,462,848	197,517	(838,030)	2,063,923	35,194,767	22,211,771	165,690	338,500	271,215	58,181,943
Frost	144,977	---	1,053	11,151	70,273	---	81,424	22,968	27	2,699	36,164	289,312	---	---	---	18,750	308,062
Fulda	490,092	32	4,053	---	552,573	30,285	582,858	200,438	1,887	1,948	53,349	1,334,657	193,000	150	85,592	143,996	1,757,395
Funkley	377	---	---	---	887	---	887	---	---	---	---	1,264	---	---	---	---	1,264
Garfield	172,645	---	6,751	19,125	87,682	---	106,807	114,644	287	3,351	29,442	433,927	---	---	---	---	433,927
Garrison	251,887	---	14,975	34,007	46,414	19,698	100,119	221,269	912	636	77,241	667,039	---	---	---	---	667,039
Garvin	54,963	---	1,010	84,497	54,707	---	139,204	3,939	---	470	41,248	240,834	---	800	---	61,257	302,891
Gary	60,753	---	645	11,038	66,105	---	77,143	21,116	---	116	3,278	163,051	---	12,830	---	---	175,881
Gaylord	1,889,439	320,174	87,090	63,000	976,495	60,949	1,100,444	256,982	20,903	4,805	693,717	4,373,554	---	154,012	80,000	590,250	5,197,816
Gem Lake	566,583	99,771	35,072	---	---	1,575	1,575	24,126	970	(30,474)	22,550	720,173	---	---	---	20,000	740,173
Geneva	156,260	---	1,242	---	144,487	---	144,487	27,540	---	1,697	21,394	352,620	---	---	---	---	352,620
Genola	15,880	---	8,105	3,661	1,507	1,744	6,912	4,177	53	643	16	35,786	---	---	---	---	35,786
Georgetown	510	17,393	1,000	6,885	14,604	13,808	35,297	7,031	---	679	---	61,910	---	---	---	---	61,910
Ghent	287,477	---	10,266	19,999	117,259	---	137,258	71,400	204	681	26,121	533,407	---	24,690	---	119,073	677,170
Gibbon	510,963	51,812	5,630	41,254	342,060	11,166	394,480	158,086	7,449	2,926	123,548	1,254,894	---	---	---	20,000	1,274,894
Gilbert	1,080,510	2,466	10,905	97,261	1,234,874	134,950	1,467,085	577,104	14,563	5,630	182,442	3,340,705	---	13,851	3,939,913	685,675	7,980,144
Gilman	41,559	---	1,202	11,966	28,167	58	40,191	65,356	---	943	29,782	179,033	---	---	---	---	179,033
Glencoe	3,283,939	361,122	69,670	325,271	1,892,045	102,500	2,319,816	352,843	49,573	2,453	822,052	7,261,468	---	70,371	1,701,000	889,847	9,922,686

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Glenville	129,759	---	3,741	33,987	287,162	---	321,149	52,925	---	728	36,388	544,690	---	---	---	27,300	571,990
Glenwood	2,451,506	---	61,401	2,706	848,052	---	850,758	308,798	10,574	24,572	260,481	3,968,090	---	11,200	85,000	861,228	4,925,518
Glyndon	768,977	491,964	22,645	75,022	479,332	31,142	585,496	232,805	24,378	1,270	67,799	2,195,334	---	---	---	1,676	2,197,010
Golden Valley	30,367,576	901,054	1,842,234	344,090	1,815,679	---	2,159,769	2,753,684	111,895	(1,678,328)	403,979	36,861,863	4,134,409	192,330	30,000	2,775,000	43,993,602
Gonvick	128,499	---	1,759	18,953	99,446	---	118,399	76,427	---	5,076	34,342	364,502	---	72,045	---	---	436,547
Good Thunder	376,081	32,672	1,225	35,786	206,621	1,558	243,965	38,652	913	(13,401)	58,703	738,810	---	---	---	---	738,810
Goodhue	607,864	11,353	24,891	65,409	389,413	---	454,822	848,692	5,709	2,391	67,514	2,023,236	---	304,088	---	269,708	2,597,032
Goodridge	25,472	789	---	7,049	48,350	---	55,399	2,685	---	---	19,098	103,443	---	---	33,179	---	136,622
Goodview	1,822,622	59,216	44,559	449,040	516,852	---	965,892	11,095	9,270	35,503	96,113	3,044,270	1,300,000	---	---	2,135	4,346,405
Graceville	243,289	805	3,822	141,697	240,982	94,500	477,179	691,465	---	5,001	249,291	1,670,852	107,356	---	---	31,198	1,809,406
Granada	18,867	---	2,009	---	112,174	---	112,174	---	415	897	8,993	143,355	---	---	---	---	143,355
Grand Marais	978,738	128,878	86,149	73,260	91,342	303,184	467,786	1,867,059	480	11,039	34,632	3,574,761	---	---	406,141	214,503	4,195,405
Grand Meadow	656,681	267,253	4,125	140,132	457,237	53,057	650,426	294,825	1,581	9,096	101,766	1,985,753	2,904,000	285,330	---	280,243	5,455,326
Grand Rapids	8,572,751	318,005	479,768	703,023	5,763,507	1,798,158	8,264,688	2,575,866	114,060	(579,192)	881,332	20,627,278	10,000,000	630,476	---	823,737	32,081,491
Granite Falls	1,998,362	111,946	74,498	65,768	1,636,023	9,320	1,711,111	675,189	11,542	83,379	970,970	5,636,997	---	131,589	578,800	473,839	6,821,225
Grant	1,439,868	94,054	354,101	54,539	4,212	10,773	69,524	50,013	10,802	4,013	16,731	2,039,106	---	---	---	---	2,039,106
Grasston	16,399	---	4,260	---	27,093	---	27,093	13,862	---	16	948	62,578	---	---	---	---	62,578
Green Isle	574,528	---	130,966	30,490	129,182	3,277	162,949	148,485	802	2,956	133,225	1,153,911	---	36,710	---	123,648	1,314,269
Greenbush	321,665	990	2,180	207,571	302,501	---	510,072	131,081	141	4,254	118,160	1,088,543	---	---	---	13,000	1,101,543
Greenfield	2,079,749	99,359	140,227	79,637	7,600	21,735	108,972	303,583	3,695	(51,552)	2,042	2,686,075	---	---	---	49,096	2,735,171
Greenwald	38,987	1,553	1,770	---	42,390	---	42,390	30,722	67	963	422	116,874	---	---	---	16,000	132,874
Greenwood	605,762	---	71,095	---	---	5,925	5,925	95,186	8,027	6,526	38,701	831,222	---	---	20,000	124,000	975,222
Grey Eagle	143,254	3,505	2,251	326,972	99,431	28,834	455,237	72,930	67	3,762	16,750	697,756	44,000	---	8,157	---	749,913
Grove City	229,708	106,121	6,147	33,823	237,105	---	270,928	74,898	4,505	4,714	76,196	773,217	---	950	---	---	774,167
Grygla	75,147	13,351	2,757	73,858	79,586	40,000	193,444	112,220	---	871	19,420	417,210	---	---	---	---	417,210
Gully	13,089	---	1,624	3,606	14,107	---	17,713	3,260	---	1,392	17,858	54,936	---	---	---	---	54,936
Hackensack	237,197	---	4,505	221,995	26,395	48,852	297,242	6,546	---	1,153	30,881	577,524	74,395	30	---	600	652,549
Hadley	43,180	---	---	---	12,075	---	12,075	11,306	---	94	10,366	77,021	---	---	---	---	77,021
Hallock	534,454	106,917	4,055	129,944	523,313	9,775	663,032	167,206	497	25,238	127,471	1,628,870	---	30,000	---	14,482	1,673,352
Halma	17,095	---	700	---	14,385	---	14,385	775	---	---	---	32,955	---	---	---	---	32,955

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Halstad	255,510	25,531	2,255	283,549	245,927	---	529,476	55,684	40	16,015	91,828	976,339	---	6,000	---	7,000	989,339
Ham Lake	5,675,368	72,325	570,567	383,555	1,349,957	92,119	1,825,631	466,496	32,056	37,804	121,558	8,801,805	---	185	---	1,436,700	10,238,690
Hamburg	547,611	1,127	8,098	---	101,891	10,276	112,167	43,316	980	3,168	55,666	772,133	---	34,694	---	33,500	840,327
Hammond	27,378	---	3,494	---	36,687	---	36,687	7,725	---	208	4,822	80,314	---	---	---	---	80,314
Hampton	327,008	57,244	16,506	38,085	125,182	23	163,290	11,678	2,901	3,260	10,148	592,035	---	---	49,379	119,018	760,432
Hancock	257,939	20,201	3,370	57,148	326,505	2,272	385,925	28,044	283	2,596	87,447	785,805	---	---	---	---	785,805
Hanley Falls	143,951	416	145	57,070	113,425	---	170,495	20,240	---	3,557	73,084	411,888	13,457	15,000	---	---	440,345
Hanover	2,050,754	1,347	410,573	---	191,128	---	191,128	845,018	4,306	(149,496)	82,497	3,436,127	---	3,525	---	320,700	3,760,352
Hanska	226,485	54,632	920	20,490	145,370	---	165,860	68,705	167	7,280	25,838	549,887	---	---	4,640	63,859	618,386
Harding	15,284	798	2,900	---	11,971	1,878	13,849	16,492	50	46	216	49,635	---	---	---	15,000	64,635
Hardwick	60,390	---	1,237	9,999	60,158	117,201	187,358	63,225	273	270	7,286	320,039	---	---	---	---	320,039
Harmony	820,329	83,618	6,808	2,483	450,395	54,732	507,610	335,285	713	16,714	136,579	1,907,656	---	55,900	136,500	183,598	2,283,654
Harris	366,313	---	4,930	64,804	237,649	---	302,453	1,040	1,288	1,911	23,863	701,798	---	---	---	---	701,798
Hartland	155,640	---	2,065	16,720	85,097	---	101,817	23,766	---	1,346	52,115	336,749	---	---	---	---	336,749
Hastings	16,929,018	926,911	966,071	309,046	2,099,228	175,574	2,583,848	5,231,671	86,336	(341,414)	322,884	26,705,325	4,609,849	112,704	335,286	1,274,020	33,037,184
Hatfield	18,109	---	1,200	2,841	2,812	---	5,653	---	---	187	950	26,099	---	---	---	---	26,099
Hawley	1,033,873	487,212	18,279	230,214	800,406	62,225	1,092,845	844,757	16,369	23,583	434,233	3,951,151	209,233	---	543,648	336,650	5,040,682
Hayfield	677,424	51,619	16,283	99,325	498,031	---	597,356	32,224	4,381	3,354	259,122	1,641,763	---	---	---	34,851	1,676,614
Hayward	207,998	---	---	13,223	72,305	---	85,528	56,727	---	352	53,149	403,754	---	---	---	---	403,754
Hazel Run	12,963	---	---	---	12,467	---	12,467	350	---	99	1,631	27,510	---	---	---	---	27,510
Hector	942,331	14,113	18,738	96,766	429,413	---	526,179	186,107	2,407	9,120	111,543	1,810,538	---	---	342,540	294,457	2,447,535
Heidelberg	30,707	---	3,962	6,776	2,593	---	9,369	6	---	324	---	44,368	---	---	---	---	44,368
Henderson	615,043	1,609	4,750	56,479	520,140	---	576,619	35,161	2,062	728	77,201	1,313,173	240,000	83,529	80,000	---	1,716,702
Hendricks	452,587	---	4,729	41,883	291,580	15,400	348,863	215,096	1,020	6,294	97,522	1,126,111	1,016,000	25,000	---	242,198	2,409,309
Hendrum	151,178	587	1,073	15,354	82,755	1,813	99,922	47,343	---	3	6,206	306,312	---	---	1,820	50,576	358,708
Henning	255,139	100	1,577	44,150	397,463	---	441,613	88,528	3,971	4,758	224,768	1,020,454	---	41,272	---	---	1,061,726
Henriette	44,057	---	2,433	3,770	15,847	---	19,617	---	---	869	---	66,976	---	---	---	---	66,976
Herman	266,940	47,883	2,350	230,039	186,886	3,713	420,638	49,288	315	1,180	29,185	817,779	---	---	---	120,000	937,779
Hermantown	11,435,314	604,669	299,838	353,927	544,906	---	898,833	606,705	64,444	(282,090)	441,501	14,069,214	6,546	---	205,978	3,556,191	17,837,929
Heron Lake	261,356	---	995	65,253	296,989	8,104	370,346	252,475	1,798	6,348	944,874	1,838,192	---	---	21,600	112,713	1,972,505

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Hewitt	73,929	---	920	13,988	75,458	---	89,446	11,634	205	559	24,109	200,802	---	---	---	---	200,802
Hibbing	8,657,656	39,006	141,336	1,175,131	13,302,512	104,684	14,582,327	2,315,745	76,319	(245,983)	83,443	25,649,849	604,235	34,543	---	802,262	27,090,889
Hill City	214,652	---	6,716	31,965	167,288	8,860	208,113	109,785	33,545	5,578	320,338	898,727	---	---	73,402	59,209	1,031,338
Hillman	3,668	---	---	---	6,288	---	6,288	---	90	---	---	10,046	---	---	---	---	10,046
Hills	138,517	5,940	1,883	140,571	233,606	---	374,177	231,004	53	30,176	65,274	847,024	---	3,685	---	---	850,709
Hilltop	750,961	---	37,396	---	164,579	26,931	191,510	90,012	3,364	198	19,013	1,092,454	---	---	---	---	1,092,454
Hinckley	935,776	5,971	48,770	97,353	439,420	---	536,773	203,056	13,152	(10,173)	34,017	1,767,342	32,816	---	230,016	9,000	2,039,174
Hitterdal	53,705	---	34	11,529	60,173	740	72,442	29,122	---	557	78,229	234,089	---	---	---	---	234,089
Hoffman	180,298	8,584	3,580	37,265	227,169	26,647	291,081	133,865	1,919	568	125,960	745,855	---	22,120	23,289	153,124	944,388
Hokah	326,849	261	4,610	30,489	230,995	18,788	280,272	84,880	2,912	5,397	11,390	716,571	---	---	---	---	716,571
Holdingford	291,577	16,340	8,335	39,396	256,061	49,551	345,008	181,973	3,265	4,452	72,789	923,739	---	3,075	---	---	926,814
Holland	43,321	1,546	90	9,453	60,301	2,857	72,611	5,200	333	5,155	3,244	131,500	---	---	---	50,691	182,191
Hollandale	112,433	---	1,414	16,338	76,778	---	93,116	48,470	---	448	18,006	273,887	---	---	---	---	273,887
Holloway	183,644	---	750	29,644	3,845	1,123	34,612	2,035	543	2,026	---	223,610	---	---	---	---	223,610
Holt	7,409	---	---	4,754	20,673	---	25,427	90	---	---	51	32,977	---	18,000	---	---	50,977
Hopkins	22,828,415	933,901	1,510,741	429,676	2,452,169	73,568	2,955,413	1,929,096	110,300	329,445	132,770	30,730,081	3,223,981	---	471,762	12,605,549	47,031,373
Houston	566,298	7,948	9,948	---	448,792	57,593	506,385	315,047	1,120	604	331,779	1,739,129	191,700	---	---	---	1,930,829
Howard Lake	1,665,557	12,901	95,927	116,713	710,359	447,771	1,274,843	880,876	7,449	13,216	244,914	4,195,683	---	184,618	156,046	207,422	4,743,769
Hoyt Lakes	1,656,086	---	7,819	240,256	1,689,735	37,278	1,967,269	1,158,723	1,449	24,970	236,060	5,052,376	---	108,998	6,000	307,155	5,474,529
Hugo	9,460,911	380,819	627,929	---	1,103,254	31,878	1,135,132	391,682	34,026	(618,665)	15,541	11,427,375	---	1,008,140	851,257	1,299,882	14,586,654
Humboldt	3,020	---	---	2,295	12,129	---	14,424	---	---	---	1,776	19,220	---	---	---	---	19,220
Hutchinson	8,894,368	411,320	492,165	705,633	3,457,146	214,734	4,377,513	3,200,178	52,902	(41,540)	1,074,616	18,461,522	6,251,432	7,950	3,854,741	1,639,050	30,214,695
Ihlen	29,423	1,000	---	---	23,945	---	23,945	375	1,090	143	2,027	58,003	---	---	---	---	58,003
Independence	3,471,565	---	425,366	99,049	16,895	9,223	125,167	199,780	42,090	24,843	5,170	4,293,981	---	---	---	507,224	4,801,205
International Falls	4,848,540	---	162,982	317,520	4,768,047	42,674	5,128,241	3,141,826	82,995	62,270	67,652	13,494,506	---	---	1,201,125	3,612,071	18,307,702
Inver Grove Heights	29,491,935	1,843,776	1,820,192	1,062,627	2,042,399	176,542	3,281,568	8,140,155	193,985	(747,272)	858,212	44,882,551	58,318	---	2,166,551	5,454,160	52,561,580
Iona	58,425	1,046	830	---	44,702	---	44,702	6,859	---	5	2,524	114,391	---	---	46,700	2,750	163,841
Iron Junction	22,844	---	---	---	14,819	850	15,669	---	---	30	917	39,460	---	---	---	---	39,460
Ironton	321,477	4,857	14,601	128,733	267,176	137,550	533,459	8,562	1,308	1,079	62,040	947,383	---	1,200	---	17,541	966,124
Isanti	3,763,240	41,074	314,370	87,995	1,230,529	---	1,318,524	387,217	39,722	19,428	99,785	5,983,360	---	95	507,606	138,194	6,629,255

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Isle	734,328	2,856	21,783	44,242	162,834	---	207,076	156,075	24,448	37,948	63,689	1,248,203	---	---	36,000	89,476	1,373,679
Ivanhoe	320,912	---	2,861	224,633	263,679	15,400	503,712	142,892	1,323	3,244	83,462	1,058,406	---	8,000	---	72,000	1,138,406
Jackson	2,030,716	2,880	55,481	57,304	1,523,474	56,092	1,636,870	261,531	8,661	(214,763)	134,161	3,915,537	740,950	---	872,192	465,027	5,993,706
Janesville	1,325,434	161,664	70,367	80,359	952,551	---	1,032,910	199,030	6,444	5,154	110,548	2,911,551	1,685,000	6,545	56,500	366,829	5,026,425
Jasper	204,893	---	1,545	32,949	251,039	9,681	293,669	152,202	523	3,728	56,361	712,921	---	9,895	539	---	723,355
Jeffers	193,989	6,058	1,360	18,906	134,615	---	153,521	36,309	---	2,721	4,474	398,432	---	---	---	50,000	448,432
Jenkins	330,588	---	9,801	30,626	20,473	10,000	61,099	5,625	4,096	920	14,114	426,243	---	493	---	---	426,736
Johnson	5,008	---	---	---	5,605	---	5,605	5,008	---	194	---	15,815	---	---	---	---	15,815
Jordan	5,906,758	192,932	389,481	484,239	939,187	57,798	1,481,224	1,179,242	12,264	(160,777)	396,220	9,397,344	826,254	9,494	40,000	1,178,905	11,451,997
Kandiyohi	179,677	601	964	52,714	153,719	---	206,433	104,264	---	13,507	121,854	627,300	---	---	---	---	627,300
Karlstad	244,057	51,010	1,000	39,287	850,093	---	889,380	213,031	---	1,908	67,064	1,467,450	---	---	---	---	1,467,450
Kasota	85,792	4,935	14,066	26,102	223,082	20,103	269,287	121,646	790	13,410	100,935	610,861	---	7,319	---	---	618,180
Kasson	4,183,343	304,272	166,521	731,792	1,377,779	229,456	2,339,027	768,080	19,471	(145,373)	38,130	7,673,471	1,491,664	284,690	146,674	995,526	10,592,025
Keewatin	623,169	---	5,199	58,395	671,134	400	729,929	34,672	31,565	425	252,303	1,677,262	---	---	---	---	1,677,262
Kelliher	34,603	---	3,750	14,589	110,575	229,851	355,015	39,116	---	14,040	71,375	517,899	---	22,784	20,000	1,105	561,788
Kellogg	272,806	22,025	20,578	49,504	131,157	2,611	183,272	82,151	1,160	319	36,872	619,183	164,000	---	4,823	100,000	888,006
Kennedy	111,074	2,314	2,395	9,835	81,475	---	91,310	50,932	---	2,742	3,839	264,606	---	---	---	---	264,606
Kenneth	15,742	---	1,050	3,606	8,243	100,000	111,849	2,995	47	512	---	132,195	---	---	---	---	132,195
Kensington	54,933	930	3,090	21,627	89,196	900	111,723	46,479	170	2,672	75,207	295,204	---	---	---	---	295,204
Kent	16,565	---	---	---	19,639	---	19,639	350	---	254	1,415	38,223	---	---	---	---	38,223
Kenyon	1,141,679	86,147	11,502	172,596	653,661	38,503	864,760	222,500	14,991	38,161	89,706	2,469,446	154,110	36,367	108,000	255,278	3,023,201
Kerkhoven	311,522	32,018	3,562	74,104	274,155	---	348,259	134,153	163	19,385	5,535	854,597	---	---	---	23,762	878,359
Kerrick	20,598	---	1,867	3,442	10,972	---	14,414	23,518	---	39	25,503	85,939	---	---	---	7,916	93,855
Kettle River	101,641	1,183	2,968	9,398	34,119	1,013	44,530	59,515	---	1,140	14,141	225,118	14,875	5,585	---	3,372	248,950
Kiester	328,189	---	1,008	25,244	199,234	---	224,478	89,866	35	12,857	55,854	712,287	---	---	---	---	712,287
Kilkenny	57,407	---	2,773	7,868	48,291	---	56,159	96,669	47	309	4,159	217,523	---	---	52,863	5,000	275,386
Kimball	523,161	29,376	69,844	44,163	211,394	---	255,557	161,022	5,295	5,603	112,485	1,162,343	525,000	1,050	91,786	7,879	1,788,058
Kinbrae [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Kingston	22,148	---	---	---	24,338	---	24,338	1,571	---	308	19,545	67,910	---	---	---	---	67,910
Kinney	228,805	---	---	78,173	145,306	---	223,479	---	---	469	45,498	498,251	---	---	---	---	498,251

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
La Crescent	3,452,485	61,795	98,483	453,822	2,887,731	101,648	3,443,201	323,219	19,533	72,035	527,115	7,997,866	2,596,036	---	62,898	484,327	11,141,127
La Prairie	294,467	9,958	15,205	36,063	99,184	284,313	419,560	11,552	661	944	101,018	853,365	---	2,286	---	---	855,651
La Salle	39,883	---	---	---	28,689	---	28,689	2,070	---	123	14,850	85,615	---	---	---	---	85,615
Lafayette	219,282	6,553	3,268	26,938	145,415	---	172,353	75,068	---	920	11,893	489,337	---	---	---	283,131	772,468
Lake Benton	208,245	4,112	6,863	198,841	280,992	---	479,833	163,440	1,001	6,172	72,078	941,744	1,268,000	10,533	---	59,221	2,279,498
Lake Bronson	104,607	---	2,723	22,004	93,704	---	115,708	80,714	---	3,172	19,338	326,262	---	---	39,081	---	365,343
Lake City	4,060,678	23,108	164,745	183,692	1,361,165	64,923	1,609,780	1,765,679	28,321	(413,262)	427,567	7,666,616	758,742	55,111	870,000	563,899	9,914,368
Lake Crystal	1,287,854	159,975	33,181	166,136	894,552	---	1,060,688	317,010	3,974	(98,702)	195,248	2,959,228	---	---	290,890	204,117	3,454,235
Lake Elmo	7,562,013	570,486	1,646,539	683,942	423,687	14,004	1,121,633	1,209,958	34,711	(419,853)	150,426	11,875,913	5,231,200	76,162	---	252,074	17,435,349
Lake Henry	12,396	---	1,195	---	30,626	---	30,626	66,404	187	233	34,263	145,304	---	---	---	---	145,304
Lake Lillian	135,825	---	633	551,914	78,624	---	630,538	52,617	---	7,656	52,194	879,463	3,466,548	---	---	---	4,346,011
Lake Park	256,755	---	2,392	43,330	331,172	---	374,502	138,459	1,497	9,843	73,106	856,554	---	---	---	93,565	950,119
Lake Saint Croix Beach	614,909	---	44,448	58,794	98,323	3,440	160,557	112,081	2,146	7,469	9,795	951,405	---	---	---	251,230	1,202,635
Lake Shore	1,719,977	18,237	37,104	57,810	24,539	---	82,349	28,495	6,652	14,566	6,942	1,914,322	---	800	---	---	1,915,122
Lake Wilson	94,963	---	428	42,042	184,214	---	226,256	26,582	---	2,650	16,222	367,101	---	---	40,513	2,000	409,614
Lakefield	775,856	103,498	6,454	126,005	763,622	---	889,627	164,546	2,021	49,441	71,357	2,062,800	1,733,612	3,113	248,884	---	4,048,409
Lakeland	1,028,177	42,281	94,922	99,392	56,835	---	156,227	31,966	3,911	31,444	110,741	1,499,669	---	---	---	30,000	1,529,669
Lakeland Shores	179,611	---	8,982	17,048	---	1,740	18,788	12,563	483	11,552	367	232,346	---	---	---	55,428	287,774
Lakeville	37,463,280	3,478,667	3,843,154	5,297,007	8,275,996	3,706,098	17,279,101	17,586,719	224,461	(6,316,145)	1,286,812	74,846,049	51,990,826	868,415	2,509,402	13,486,683	143,701,375
Lamberton	792,226	64,087	4,640	344,525	341,418	14,234	700,177	196,057	1,228	20,141	72,321	1,850,877	---	9,101	---	612,363	2,472,341
Lancaster	106,260	3,191	250	---	153,400	---	153,400	44,356	---	1,986	112,217	421,660	72,221	---	44,344	13,147	551,372
Landfall	850,043	---	11,611	44,199	109,531	---	153,730	1,182,765	3,044	20,745	10,611	2,232,549	---	---	---	200,000	2,432,549
Lanesboro	841,414	38,685	20,450	39,615	2,403,742	31,256	2,474,613	158,519	1,282	3,179	218,093	3,756,235	1,463,000	---	100,320	361,517	5,681,072
Laporte	57,649	---	6,140	6,338	9,293	---	15,631	13,611	---	195	130	93,356	---	---	---	---	93,356
Lastrup	27,019	1,206	960	5,409	8,965	1,842	16,216	23,555	190	---	314	69,460	---	---	---	---	69,460
Lauderdale	966,966	90,162	123,169	27,697	524,666	6,118	558,481	655,816	23,644	(21,565)	7,868	2,404,541	---	264,510	---	1,426,713	4,095,764
Le Center	1,173,328	262,022	62,073	---	927,479	17,841	945,320	36,416	49,678	16,971	48,252	2,594,060	---	283,643	60,000	418,658	3,356,361
Le Sueur	3,285,430	244,291	130,210	224,079	1,311,877	121,574	1,657,530	551,571	45,238	43,841	355,277	6,313,388	2,091,442	23,685	732,950	323,602	9,485,067
Lengby	13,081	---	1,500	4,754	21,494	---	26,248	735	---	40	1,797	43,401	---	---	---	---	43,401
Leonard	4,054	---	1,800	---	6,909	---	6,909	141	---	66	11,272	24,242	---	---	---	---	24,242

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Leonidas	25,720	---	5	2,896	43,509	---	46,405	12,691	---	37	3,190	88,048	---	---	---	---	88,048
LeRoy	472,732	4,381	3,241	50,926	388,569	42,654	482,149	30,412	225	9,267	141,989	1,144,396	---	---	---	339,727	1,484,123
Lester Prairie	1,156,834	8,957	42,783	94,420	609,394	---	703,814	271,315	10,167	28,765	71,634	2,294,269	---	---	---	---	2,294,269
Lewiston	1,094,441	97,925	15,894	64,395	568,752	52,031	685,178	445,796	4,315	3,187	56,050	2,402,786	773,000	---	---	382,525	3,558,311
Lewisville	96,990	---	425	---	96,534	---	96,534	494	---	1,161	1,634	197,238	---	700	---	---	197,938
Lexington	1,715,241	64,914	99,711	207,739	597,453	23,446	828,638	79,051	28,429	99,663	63,969	2,979,616	---	---	275,000	259,142	3,513,758
Lilydale	790,834	---	184,312	46,226	---	---	46,226	590,283	2,184	11,704	4,000	1,629,543	---	---	---	---	1,629,543
Lindstrom	3,207,016	198,580	20,813	598,080	830,169	2,995	1,431,244	1,016,213	---	(144,789)	130,495	5,859,572	---	6,800	328,372	1,483,700	7,678,444
Lino Lakes	12,812,511	2,156,808	1,276,005	2,150,170	1,311,099	79,604	3,540,873	2,867,954	79,669	(1,139,063)	662,181	22,256,938	---	48,952	496,663	2,874,812	25,677,365
Lismore	107,233	---	850	12,076	88,037	---	100,113	24,317	---	438	15,280	248,231	---	8,648	---	12,543	269,422
Litchfield	3,107,277	16,638	154,991	739,619	2,426,071	50,000	3,215,690	1,176,479	23,296	27,860	98,964	7,821,195	---	---	1,754,412	530,021	10,105,628
Little Canada	4,960,335	803,397	562,379	506,768	983,633	32,255	1,522,656	716,008	45,911	(301,608)	928,466	9,237,544	---	498,543	375,000	2,248,682	12,359,769
Little Falls	5,022,980	593,750	200,347	738,591	4,136,699	60,000	4,935,290	612,535	18,554	(160,224)	202,783	11,426,015	3,353,310	---	1,921,047	4,835,907	21,536,279
Littlefork	295,564	7,704	2,831	32,348	302,776	96,834	431,958	297,787	---	13,511	51,137	1,100,492	---	---	152,965	14,006	1,267,463
Long Beach	142,370	---	17,212	22,676	---	---	22,676	960	---	422	10,458	194,098	---	---	---	---	194,098
Long Lake	1,406,734	27,756	409,447	---	185,278	18,076	203,354	1,480,288	10,714	(164,474)	37,612	3,411,431	---	---	---	1,355,000	4,766,431
Long Prairie	1,284,458	271,543	43,305	334,310	1,290,602	1,253,331	2,878,243	345,434	31,928	(107,417)	151,313	4,898,807	9,718,861	---	407,854	1,029,513	16,055,035
Longville	272,694	---	9,564	238,948	89,240	---	328,188	200,949	---	373	26,011	837,779	---	---	---	---	837,779
Lonsdale	2,615,817	658,914	187,715	31,312	642,692	22,250	696,254	261,020	21,865	32,789	108,948	4,583,322	1,671,000	98,050	39,713	352,719	6,744,804
Loretto	572,008	46,202	24,991	36,282	479,688	1,576	517,546	12,364	2,762	15,268	60,801	1,251,942	---	---	---	79,500	1,331,442
Louisburg	15,958	---	---	2,404	6,922	---	9,326	70	---	754	---	26,108	---	---	---	---	26,108
Lowry	117,215	3,363	720	---	89,005	---	89,005	33,301	---	3,771	91,493	338,868	---	---	---	5,105	343,973
Lucan	146,401	---	1,375	225,373	68,796	---	294,169	44,235	---	6,559	32,986	525,725	---	---	---	243,490	769,215
Luverne	3,290,667	29	189,655	762,992	2,583,268	217,500	3,563,760	869,857	11,003	(229,045)	143,712	7,839,638	---	---	1,601,413	1,157,581	10,598,632
Lyle	112,876	---	1,792	30,271	225,881	---	256,152	26,947	131	4,770	78,612	481,280	---	---	---	1,600	482,880
Lynd	189,210	263	2,410	135,873	95,988	---	231,861	21,104	142	64	22,655	467,709	---	---	13,000	82,701	563,410
Mabel	444,671	962	6,075	40,926	316,660	---	357,586	269,124	4,532	390	144,268	1,227,608	---	---	---	46,713	1,274,321
Madelia	845,757	---	11,099	123,698	1,157,121	19,968	1,300,787	507,882	10,050	3,646	83,606	2,762,827	---	---	170,000	820,437	3,753,264
Madison	660,353	205,826	9,113	2,434,922	968,775	7,003	3,410,700	439,091	3,603	14,234	391,215	5,134,135	---	---	857,422	325,472	6,317,029
Madison Lake	1,078,661	293,751	100,438	64,149	230,658	5,933	300,740	160,558	4,734	24,628	129,491	2,093,001	---	---	55,000	306,998	2,454,999

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Magnolia	46,063	---	40	111,420	61,184	735	173,339	38,795	263	2,817	1,653	262,970	---	---	---	---	262,970
Mahnomen	294,979	6,074	4,780	52,937	2,777,382	10,472	2,840,791	102,251	18,399	33,521	116,062	3,416,857	7,805,000	---	---	1,010,953	12,232,810
Mahtomedi	5,485,730	607,592	567,503	---	760,261	77,059	837,320	2,255,349	11,500	(640,658)	249,195	9,373,531	---	110,331	90,837	4,538,393	14,113,092
Manchester	29,282	12	1,000	---	24,281	---	24,281	39,252	---	481	2,377	96,685	---	---	---	---	96,685
Manhattan Beach	70,214	---	2,795	3,606	10,000	---	13,606	---	---	---	528	87,143	---	---	---	---	87,143
Mankato	23,994,475	4,974,992	2,554,585	1,799,578	11,992,157	598,867	14,390,602	1,706,686	186,133	(395,633)	1,160,492	48,572,332	21,508,692	---	989,984	8,895,913	79,966,921
Mantorville	552,912	34,536	34,161	66,116	343,760	5,672	415,548	111,663	964	18,985	33,521	1,202,290	400,000	---	---	453,771	2,056,061
Maple Grove	40,611,794	17,680,269	4,860,120	4,283,584	8,478,457	7,307,163	20,069,204	8,576,669	290,162	(11,093,603)	2,512,802	83,507,417	16,725,944	536,928	3,491,939	27,276,625	131,538,853
Maple Lake	1,144,652	296,083	56,541	234,738	603,754	50,854	889,346	736,156	6,171	17,787	80,756	3,227,492	---	---	40,000	10,000	3,277,492
Maple Plain	1,582,351	106,906	85,499	---	297,881	18,155	316,036	591,188	10,266	30,533	26,475	2,749,254	857,484	---	---	110,000	3,716,738
Mapleton	893,961	362,712	7,238	---	680,922	85,800	766,722	115,912	6,280	(9,605)	126,915	2,270,135	3,626,111	---	20,500	231,910	6,148,656
Mapleview	29,148	---	2,542	9,562	65,676	---	75,238	77,644	---	302	11,519	196,393	---	---	---	---	196,393
Maplewood	28,040,017	2,119,739	2,456,390	57,163	5,802,293	127,692	5,987,148	2,309,396	176,292	(1,238,957)	2,619,175	42,469,200	3,110,428	1,801,671	3,712,755	14,697,675	65,791,729
Marble	253,384	---	1,250	36,664	314,942	---	351,606	454,939	1,427	12,011	117,149	1,191,766	---	---	---	---	1,191,766
Marietta	47,950	2,115	875	7,704	64,871	1,250	73,825	12,850	---	496	2,953	141,064	---	---	---	---	141,064
Marine on Saint Croix	958,430	---	51,772	38,904	19,904	5,600	64,408	233,487	421	1,830	47,828	1,358,176	---	---	---	242,245	1,600,421
Marshall	11,388,385	706,682	327,801	299,144	4,199,061	2,198,822	6,697,027	2,475,763	103,930	(376,429)	2,762,171	24,085,330	3,097,635	137,097	575,000	2,853,652	30,748,714
Mayer	1,129,863	109,947	71,626	109,845	388,469	1,625	499,939	152,561	13,288	(50,669)	85,958	2,012,513	---	---	147,050	90,978	2,250,541
Maynard	286,151	---	1,320	26,341	141,630	---	167,971	59,136	---	3,207	45,634	563,419	---	---	---	20,300	583,719
Mazeppa	402,887	---	8,342	12,761	258,278	29,077	300,116	93,737	2,505	6,297	229,723	1,043,607	---	---	42,000	74,152	1,159,759
McGrath	11,153	---	1,500	---	27,223	---	27,223	6,575	20	1,317	16,000	63,788	---	---	---	---	63,788
McGregor	297,058	---	4,443	22,485	124,589	38,680	185,754	198,963	1,382	2,806	149,669	840,075	---	150,834	---	7,300	998,209
McIntosh	85,253	1,497	2,260	266,080	277,424	---	543,504	172,005	---	3,764	20,546	828,829	---	---	---	---	828,829
McKinley	71,377	---	2	6,721	53,713	---	60,434	1,652	---	672	5,367	139,504	---	---	---	8,500	148,004
Meadowlands	53,218	---	90	47	26,600	---	26,647	679	---	325	7,089	88,048	---	---	---	---	88,048
Medford	762,717	70,385	2,357	---	271,196	98,275	369,471	66,721	50	8,778	109,987	1,390,466	---	---	---	145,942	1,536,408
Medicine Lake	576,627	---	53,543	20,436	18,617	1,659	40,712	19,913	20	15,794	14,222	720,831	---	---	---	242,691	963,522
Medina	5,627,445	193,061	541,455	5,369	1,079,094	9,548	1,094,011	1,426,981	68,859	(587,758)	230,389	8,594,443	---	29,440	321,504	776,238	9,721,625
Meire Grove	24,989	---	1,690	---	32,756	---	32,756	4,506	330	110	28	64,409	---	---	---	---	64,409
Melrose	2,595,023	38,686	96,455	21,337	1,043,779	---	1,065,116	233,786	26,105	(237,006)	134,568	3,952,733	---	33,388	---	2,437,493	6,423,614

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Menahga	519,212	141,251	1,290	71,143	477,012	25,000	573,155	87,025	15,285	6,207	441,510	1,784,935	---	203,263	65,000	130,555	2,183,753
Mendota	147,719	---	15,803	11,856	12,770	---	24,626	2,192	479	202	31,036	222,057	---	---	---	742	222,799
Mendota Heights	11,540,280	682,502	731,480	1,244,795	1,280,316	41,745	2,566,856	1,936,529	86,740	(260,181)	107,615	17,391,821	2,224,282	103,076	255,800	4,166,665	24,141,644
Mentor	49,016	---	825	36,032	45,767	---	81,799	123,127	---	955	63,817	319,539	---	---	42,000	---	361,539
Middle River	90,099	---	2,118	16,447	161,381	---	177,828	58,930	87	1,964	104,897	435,923	---	---	16,447	45,104	497,474
Miesville	59,295	---	6,614	6,666	24,733	---	31,399	120,672	3,643	5,489	64,597	291,709	---	---	---	21,427	313,136
Milaca	1,036,710	17,317	55,352	---	1,265,309	---	1,265,309	259,541	2,465	(230,006)	246,345	2,653,033	572,210	---	225,000	151,816	3,602,059
Milan	155,461	4,971	490	260,123	127,928	2,130	390,181	34,919	---	2,930	31,454	620,406	50,000	---	---	4,359	674,765
Millerville	23,347	---	---	5,683	18,782	2,950	27,415	25,638	---	425	112,494	189,319	---	---	---	---	189,319
Millville	32,729	---	4,816	9,726	28,186	---	37,912	200	100	2,937	29,919	108,613	---	---	---	---	108,613
Milroy	194,773	---	2,145	14,880	82,635	---	97,515	30,062	---	1,177	20,009	345,681	2,313,000	---	---	254,685	2,913,366
Miltona	197,582	---	4,650	76,933	96,581	---	173,514	93,325	793	13,157	91,685	574,706	450,000	48,500	41,692	155,944	1,270,842
Minneapolis	568,231,747	32,648,800	55,108,677	164,324,179	136,299,961	36,822,127	337,446,267	113,697,792	5,275,063	(29,324,196)	30,422,157	1,113,506,307	75,761,000	---	11,104,696	174,120,746	1,374,492,749
Minneiska	17,768	---	1,418	---	4,722	---	4,722	6	25	114	4,209	28,262	---	---	---	---	28,262
Minneota	656,753	25,644	7,335	80,723	558,393	16,925	656,041	117,608	2,307	3,649	67,326	1,536,663	---	22,000	128,490	279,924	1,967,077
Minnesota City	29,757	---	1,575	---	41,875	---	41,875	---	---	528	5,897	79,632	---	---	---	---	79,632
Minnesota Lake	339,041	10,774	2,954	---	235,059	---	235,059	131,360	623	---	25,350	745,161	---	---	---	---	745,161
Minnetonka	53,626,130	464,775	5,980,011	2,466,126	4,679,328	266,990	7,412,444	5,338,946	147,162	(4,371,666)	629,194	69,226,996	---	40,234	1,227,200	6,142,361	76,636,791
Minnetonka Beach	955,698	---	200,301	4,263	---	---	4,263	97,076	5,804	10,066	3,473	1,276,681	---	---	---	73,000	1,349,681
Minnetrista	5,355,418	336,115	834,638	356,722	311,379	---	668,101	727,609	30,315	(391,402)	119,788	7,680,582	---	14,820	---	269,269	7,964,671
Mizpah	1,700	---	1,230	---	22,117	7,707	29,824	28,431	---	---	202	61,387	---	515	---	---	61,902
Montevideo	2,878,701	236,738	21,965	55,611	4,361,710	24,408	4,441,729	488,719	36,805	(545,925)	258,717	7,817,449	1,095,744	22,542	205,000	334,159	9,474,894
Montgomery	1,925,713	161,915	118,418	28,300	1,006,175	28,144	1,062,619	281,035	20,528	10,989	185,335	3,766,552	2,573,000	---	---	483,000	6,822,552
Monticello	12,931,794	718,773	613,014	385,718	1,646,203	85,133	2,117,054	2,781,048	36,808	(961,358)	2,050,400	20,287,533	---	---	---	108,801	20,396,334
Montrose	1,599,219	228,163	42,357	18,000	679,791	752,780	1,450,571	136,400	---	45,473	18,325	3,520,508	---	---	225,363	77,316	3,823,187
Moorhead	16,251,120	9,528,819	890,131	1,177,690	20,407,653	790,602	22,375,945	3,574,959	484,662	858,261	5,403,024	59,366,921	19,166,552	227,667	12,907,749	2,027,453	93,696,342
Moose Lake	1,139,771	25,219	29,093	312,735	1,005,370	10,461	1,328,566	320,585	3,153	10,452	112,276	2,969,115	---	---	178,030	---	3,147,145
Mora	1,379,350	135,803	79,706	156,064	1,238,977	---	1,395,041	876,647	10,165	(33,337)	175,370	4,018,745	1,384,711	17,000	302,000	419,949	6,142,405
Morgan	430,775	2,737	694	---	399,348	13,794	413,142	344,828	931	16,494	24,025	1,233,626	---	---	66,000	4,240	1,303,866
Morris	2,250,335	395,149	56,568	4,462,221	3,671,832	---	8,134,053	434,568	17,718	(117,183)	321,419	11,492,627	2,264,986	31,643	217,844	639,813	14,646,913

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Morristown	466,755	78,705	10,724	54,368	354,047	---	408,415	78,322	3,108	(2,500)	396,006	1,439,535	2,086,756	---	40,211	306,900	3,873,402
Morton	215,073	---	2,931	20,436	154,357	---	174,793	89,428	1,776	2,103	45,068	531,172	---	---	---	---	531,172
Motley	402,527	62,697	2,539	36,063	236,550	---	272,613	87,037	16,612	5,314	42,672	892,011	---	---	178,551	32,500	1,103,062
Mound	8,008,543	556,170	545,804	29,340	580,120	3,750	613,210	1,341,933	35,427	107,679	71,447	11,280,213	---	5,392	250,000	757,946	12,293,551
Mounds View	8,968,242	21,379	374,631	725,450	1,736,472	168,224	2,630,146	1,182,583	92,250	(872,443)	291,646	12,688,434	---	---	348,008	900,633	13,937,075
Mountain Iron	1,466,656	29,239	40,605	802,307	5,608,836	---	6,411,143	330,669	7,917	3,906	538,898	8,829,033	5,283,717	---	---	426,704	14,539,454
Mountain Lake	1,094,926	129,815	10,720	11,304	1,187,443	112,726	1,311,473	544,274	11,155	64,401	235,373	3,402,137	---	---	120,000	325,746	3,847,883
Murdock	140,683	---	453	14,371	70,110	---	84,481	17,195	157	1,382	37,256	281,607	43,225	---	---	---	324,832
Myrtle	13,746	---	1,450	2,459	41,727	---	44,186	---	---	606	10,193	70,181	---	---	---	---	70,181
Nashua	9,576	---	---	---	61	---	61	2,500	---	38	509	12,684	---	---	---	---	12,684
Nashwauk	966,947	470	10,385	186,037	658,328	131,401	975,766	205,891	44,420	1,260	244,953	2,450,092	---	14,157	80,298	123,195	2,667,742
Nassau	21,488	2,797	550	3,661	14,825	1,710	20,196	23,114	---	71	2,393	70,609	---	---	---	---	70,609
Nelson	35,874	---	6,260	---	33,123	---	33,123	25,487	412	---	91,432	192,588	---	---	---	---	192,588
Nerstrand	134,126	---	1,595	16,064	69,687	16,927	102,678	85,116	---	593	9,035	333,143	---	8,510	---	27,386	369,039
Nevis	266,343	---	18,219	22,621	97,909	---	120,530	147,053	773	1,028	99,506	653,452	---	---	35,000	---	688,452
New Auburn	305,261	23,680	4,928	23,878	175,019	12,407	211,304	40,671	456	5,025	44,750	636,075	687,511	---	---	277,172	1,600,758
New Brighton	16,053,194	289,340	960,280	363,406	1,617,492	1,156,864	3,137,762	8,453,244	46,937	(1,589,241)	1,028,265	28,379,781	---	1,345	754,895	7,683,947	36,819,968
New Germany	400,267	24,074	11,969	24,395	48,462	25,397	98,254	136,792	1,237	(21,449)	45,593	696,737	---	---	---	127,627	824,364
New Hope	21,413,637	135,427	346,871	1,211,642	2,235,922	144,473	3,592,037	2,253,689	187,219	(525,690)	56,273	27,459,463	231,093	12,145	264,624	2,234,306	30,201,631
New London	843,458	38,801	57,677	77,590	432,836	---	510,426	460,067	1,945	4,509	103,863	2,020,746	---	---	---	536,056	2,556,802
New Munich	109,481	1,431	4,135	---	104,266	---	104,266	2,443	140	3,033	6,401	231,330	---	---	---	---	231,330
New Prague	4,843,942	538,587	350,997	68,705	1,900,485	1,602,017	3,571,207	214,799	22,063	130,968	54,793	9,727,356	286,328	---	40,000	97,592	10,151,276
New Richland	628,535	53,939	17,486	---	501,650	---	501,650	234,241	4,497	4,545	197,407	1,642,300	---	---	---	7,428	1,649,728
New Trier	56,742	---	2,511	5,792	4,475	---	10,267	794	1,097	3,830	605	75,846	---	---	---	---	75,846
New Ulm	11,145,985	1,216,304	245,545	3,383,279	7,180,386	2,184,313	12,747,978	2,885,479	166,439	(1,150,834)	553,971	27,810,867	2,454,045	12,072	2,153,487	4,907,605	37,338,076
New York Mills	543,380	313,240	5,615	68,580	463,837	51,754	584,171	297,148	8,232	62,087	180,627	1,994,500	1,311,716	185,000	369,304	337,486	4,198,006
Newfolden	85,686	7,761	2,005	24,673	113,107	190,400	328,180	100,498	336	1,848	23,860	550,174	327,000	---	19,020	2,550	898,744
Newport	3,420,008	143,726	138,164	37,635	556,075	21,298	615,008	171,533	31,366	(187,294)	19,771	4,352,282	---	430,000	1,125,271	694,000	6,601,553
Nicollet	512,850	58,175	21,584	58,740	319,191	---	377,931	2,363	---	3,976	38,111	1,014,990	---	---	---	29,236	1,044,226
Nielsville	33,734	---	1,232	4,481	29,141	---	33,622	4,389	---	1,331	1,434	75,742	---	1,220	---	---	76,962

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Nimrod	19,980	---	1,845	---	7,938	---	7,938	2,106	633	137	4,385	37,024	---	---	---	---	37,024
Nisswa	2,804,814	---	10,255	114,528	139,142	---	253,670	367,887	32,611	31,865	106,037	3,607,139	---	---	265,000	380,440	4,252,579
Norcross	25,216	---	---	---	13,741	---	13,741	---	---	858	82	39,897	---	---	---	---	39,897
North Branch	6,294,876	251,392	290,650	1,115,359	2,084,892	18,342	3,218,593	952,302	15,262	8,977	299,328	11,331,380	1,007,553	20,777	94,556	252,142	12,706,408
North Mankato	9,120,013	352,808	654,760	1,426,027	4,420,491	60,044	5,906,562	1,403,340	18,460	98,237	350,522	17,904,702	4,117,191	31,612	624,313	2,937,325	25,615,143
North Oaks	2,136,078	367,647	774,090	81,962	---	15,458	97,420	92,238	5,714	49,028	53,616	3,575,831	---	---	---	265,000	3,840,831
North Saint Paul	7,971,435	216,035	1,024,746	---	2,619,611	24,448	2,644,059	587,463	22,080	(175,966)	141,416	12,431,268	4,675,944	---	790,000	1,246,939	19,144,151
Northfield	14,111,366	447,465	850,749	1,382,369	4,147,255	205,151	5,734,775	2,205,684	110,586	(564,963)	622,860	23,518,522	4,107,840	244,143	54,707	1,333,096	29,258,308
Northome	57,096	---	6,300	704,907	90,784	270,934	1,066,625	75,596	---	2,454	24,092	1,232,163	---	---	---	2,000	1,234,163
Northrop	52,726	---	477	11,639	69,846	---	81,485	3,529	93	578	2,136	141,024	---	---	---	---	141,024
Norwood Young America	3,268,026	153,013	107,397	76,915	512,034	59,256	648,205	281,330	13,123	80,068	169,367	4,720,529	1,878,914	552,408	224,907	142,015	7,518,773
Nowthen	1,706,159	135,480	133,209	259,054	103,885	48,913	411,852	177,644	9,102	55,894	58,853	2,688,193	---	---	---	102,817	2,791,010
Oak Grove	2,841,402	201,156	345,741	---	1,095,766	30,270	1,126,036	168,901	19,621	33,378	79,169	4,815,404	350,000	8,850	---	1,634,001	6,808,255
Oak Park Heights	6,277,057	66,773	178,004	505,357	2,056,370	53,749	2,615,476	225,662	26,800	(660,071)	100,993	8,830,694	---	146,640	673,415	3,594,291	13,245,040
Oakdale	15,803,137	1,267,064	2,742,510	95,786	2,433,524	52,608	2,581,918	2,839,923	113,421	(84,033)	409,987	25,673,927	6,491,650	49,575	2,766,593	5,584,809	40,566,554
Odessa	31,747	---	750	7,158	58,379	---	65,537	15,606	---	2,264	1,259	117,163	---	---	---	---	117,163
Odin*	33,815	10,823	---	---	89,174	---	89,174	21,168	---	---	4,244	159,224	50,000	---	---	---	209,224
Ogema	50,506	4,520	25	10,109	53,186	1,136	64,431	9,491	---	1,390	6,961	137,324	---	---	---	---	137,324
Ogilvie	132,678	---	8,479	40,871	142,046	---	182,917	90,616	313	1,242	42,340	458,585	---	---	7,000	20,410	485,995
Okabena	38,779	---	385	10,655	68,662	---	79,317	10,475	---	1,098	14,895	144,949	---	---	---	---	144,949
Oklee	247,592	2,383	1,316	23,441	157,716	---	181,157	55,106	---	2,064	29,292	518,910	---	---	---	30,170	549,080
Olivia	1,526,573	84,387	36,403	301,290	1,618,852	---	1,920,142	273,145	15,157	(52,734)	627,672	4,430,745	2,780,000	3,922	562,651	235,500	8,012,818
Onamia	415,240	---	2,160	47,210	364,734	---	411,944	147,726	33,766	8,361	39,602	1,058,799	---	---	---	---	1,058,799
Ormsby	40,352	5,076	2,630	---	51,754	---	51,754	10,499	---	1,062	50,870	162,243	---	---	---	---	162,243
Orono	7,014,703	24,446	734,843	965,480	493,370	16,469	1,475,319	4,126,424	83,741	(287,118)	123,902	13,296,260	---	2,940	97,500	300,000	13,696,700
Oronoco	1,038,546	266,831	28,681	122,522	22,316,495	---	22,439,017	17,141	3,199	4,801	54,852	23,853,068	47,782	---	---	100,000	24,000,850
Orr	125,763	---	1,590	43,250	220,190	80,938	344,378	195,924	267	1,777	13,166	682,865	---	5,344	7,000	17,123	712,332
Ortonville	1,037,492	179,044	20,370	---	1,048,093	14,916	1,063,009	423,683	7,243	(93,790)	289,020	2,926,071	170,191	---	1,402,977	140,578	4,639,817
Osakis	993,213	108,555	50,032	95,294	586,520	---	681,814	171,577	11,075	19,865	175,115	2,211,246	191,740	1,426	25,128	49,050	2,478,590
Oslo	237,508	---	1,022	79,887	107,401	3,134	190,422	19,533	---	15	18,339	466,839	83,363	1,493	---	---	551,695

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Osseo	2,977,329	516,346	187,337	87,466	757,746	253,205	1,098,417	56,520	41,785	(76,721)	215,490	5,016,503	3,078,230	---	136,173	1,640,280	9,871,186
Ostrander	164,706	---	2,386	234,354	68,487	---	302,841	375	466	394	65,775	536,943	---	---	---	---	536,943
Otsego	9,345,161	376,755	2,123,810	---	1,186,404	98,177	1,284,581	2,788,497	31,812	(870,574)	197,499	15,277,541	---	11,956	293,500	1,353,307	16,936,304
Ottertail	589,715	18,761	23,335	35,407	24,906	---	60,313	58,729	---	8,620	236,893	996,366	37,104	---	---	39,412	1,072,882
Owatonna	18,182,007	689,091	505,746	1,605,265	5,894,384	478,210	7,977,859	3,012,241	132,961	(718,634)	229,801	30,011,072	---	---	652,730	349,690	31,013,492
Palisade	105,424	---	662	9,932	38,908	5,526	54,366	67,808	297	114	35,531	264,202	---	---	---	---	264,202
Park Rapids	3,668,963	295,012	100,319	312,786	969,039	500	1,282,325	490,057	25,078	(189,537)	289,711	5,961,928	---	---	---	52,000	6,013,928
Parkers Prairie	623,673	750	6,218	---	345,127	---	345,127	93,671	1,189	7,972	85,568	1,164,168	---	---	---	43,013	1,207,181
Paynesville	1,132,268	196,381	53,392	139,992	946,794	25,658	1,112,444	640,731	21,681	(61,040)	361,592	3,457,449	18,265	---	216,500	361,365	4,053,579
Pease	39,325	---	19,564	34,962	38,822	---	73,784	1,125	---	151	788	134,737	---	---	---	44,135	178,872
Pelican Rapids	1,186,492	112,841	10,540	144,434	1,265,265	3,403	1,413,102	350,750	7,984	8,328	92,259	3,182,296	60,000	32,300	187,021	283,168	3,744,785
Pemberton	209,334	5,044	5,989	13,169	52,103	---	65,272	57,359	1,161	4,022	43,418	391,599	---	---	---	---	391,599
Pennoch	139,995	438	2,175	28,031	172,790	---	200,821	2,075	---	879	35,942	382,325	---	4,239	---	---	386,564
Pequot Lakes	1,932,443	1,198	19,170	125,970	297,807	71,308	495,085	146,766	9,244	(7,306)	317,783	2,914,383	176,000	---	4,610	108,153	3,203,146
Perham	3,522,895	750,599	131,734	424,423	949,955	53,392	1,427,770	577,659	9,055	190,148	1,617,757	8,227,617	1,371,491	3,956	915,200	256,685	10,774,949
Perley*	22,147	---	1,135	4,535	22,456	---	26,991	6,267	---	---	9,642	66,182	---	---	---	---	66,182
Peterson	97,410	5,184	1,455	---	42,435	---	42,435	10,771	435	3,353	107,482	268,525	457,000	---	19,673	57,625	802,823
Pierz	358,306	14,027	122,673	74,585	547,127	18,800	640,512	142,582	3,880	30,969	258,929	1,571,878	---	---	---	127,598	1,699,476
Pillager	370,664	25,384	15,431	26,392	206,387	---	232,779	34,450	222	126	166,681	845,737	---	6,550	---	1,456	853,743
Pine City	1,730,057	112,960	117,812	449,527	1,076,045	17,660	1,543,232	589,057	8,091	(8,047)	190,190	4,283,352	---	---	185,000	171,901	4,640,253
Pine Island	3,236,629	156,932	127,374	82,764	830,703	88,132	1,001,599	385,469	1,986	5,399	142,246	5,057,634	---	21,275	282,083	490,016	5,851,008
Pine River	588,499	---	34,212	150,914	2,327,003	2,412	2,480,329	246,328	12,957	3,719	99,963	3,466,007	583,000	---	51,000	---	4,100,007
Pine Springs	69,108	---	20,413	21,365	5,000	1,637	28,002	32,366	14,139	634	---	164,662	---	---	---	---	164,662
Pipestone	2,491,865	205,298	59,358	85,142	2,441,469	121,805	2,648,416	1,082,331	21,403	3,978	195,321	6,707,970	3,265,842	---	457,317	486,102	10,917,231
Plainview	2,499,152	---	73,517	---	978,507	49,647	1,028,154	430,985	14,565	51,133	258,021	4,355,527	---	---	670,124	230,455	5,256,106
Plato	188,156	---	14,091	16,611	57,624	2,295	76,530	114,044	---	5,283	86,222	484,326	220,000	10,350	---	---	714,676
Plummer	172,192	---	1,920	15,901	81,747	---	97,648	14,583	---	14,897	19,357	320,597	1,939,000	15,150	---	50,916	2,325,663
Plymouth	49,349,463	17,156	4,044,213	11,943,080	11,914,792	1,390,413	25,248,285	10,657,334	314,918	(4,063,062)	759,466	86,327,773	60,000	---	4,409,050	32,244,106	123,040,929
Porter	76,922	---	1,400	9,344	47,427	---	56,771	18,313	93	1,461	22,129	177,089	---	---	---	---	177,089
Preston	1,203,780	184,996	4,758	70,432	574,755	38,351	683,538	297,092	1,962	17,828	337,618	2,731,572	---	---	65,000	548,840	3,345,412

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assess- ments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Govern- mental Funds	
Princeton	3,202,871	79,053	247,550	94,137	1,858,539	18,171	1,970,847	419,209	47,210	(132,887)	56,480	5,890,333	---	211,755	35,872	1,235,582	7,373,542
Prinsburg	410,998	---	90	---	129,307	330,000	459,307	26,838	---	2,425	61,007	960,665	240,064	---	---	---	1,200,729
Prior Lake	17,880,827	750,283	752,021	2,986,938	2,292,518	1,003,839	6,283,295	2,551,076	42,068	(883,637)	216,131	27,592,064	2,163,593	148,140	2,714,927	881,773	33,500,497
Proctor	2,427,953	76,908	21,546	190,397	1,374,057	---	1,564,454	204,822	13,371	15,786	165,812	4,490,652	21,362	2,339	5,286	960,959	5,480,598
Quamba	89,291	39,398	732	6,939	24,027	---	30,966	10,613	---	280	---	171,280	---	---	---	---	171,280
Racine	174,557	---	1,415	32,402	84,004	---	116,406	10,625	---	1,368	1,711	306,082	---	---	55,235	---	361,317
Ramsey	17,637,617	104,223	861,134	2,280,746	3,302,037	640,624	6,223,407	2,195,514	45,717	(282,114)	1,129,751	27,915,249	12,005,343	22,500	155,000	612,626	40,710,718
Randall	139,624	7,830	1,140	34,096	220,407	---	254,503	15,814	180	2,424	28,806	450,321	---	---	---	---	450,321
Randolph*	512,266	---	30,104	24,370	100,746	---	125,116	1,108	---	---	77,460	746,054	---	---	---	---	746,054
Ranier	277,277	37,682	4,713	39,405	273,998	86,109	399,512	9,425	---	121	54,826	783,556	59,838	---	20,000	43,220	906,614
Raymond	231,121	24,237	3,155	270,286	304,116	---	574,402	141,487	13	2,299	177,060	1,153,774	---	14,514	19,000	17,453	1,204,741
Red Lake Falls	654,373	7,870	5,114	235,655	664,383	---	900,038	271,989	120	65,198	86,707	1,991,409	---	---	---	---	1,991,409
Red Wing	24,523,256	771,496	437,742	1,198,430	3,033,082	257,925	4,489,437	1,773,210	72,039	(2,327,605)	1,141,369	30,880,944	---	111,416	3,013,224	6,053,393	40,058,977
Redwood Falls	3,895,312	---	186,299	950,011	2,173,026	40,700	3,163,737	1,349,528	33,646	(860,109)	155,362	7,923,775	1,857,964	143,756	2,117,935	1,909,707	13,953,137
Regal	7,042	---	1,550	---	1,364	---	1,364	8,997	---	---	600	19,553	---	---	---	---	19,553
Remer	225,195	---	3,133	21,636	117,115	---	138,751	97,818	260	8,895	135,611	609,663	318,000	---	8,000	2,000	937,663
Renville	630,908	5,111	7,655	64,968	541,315	---	606,283	57,166	7,399	1,853	74,279	1,390,654	207,486	---	---	96,549	1,694,689
Revere	69,353	---	1,387	4,808	20,514	---	25,322	---	---	1,637	4,376	102,075	---	5,600	---	---	107,675
Rice	658,644	---	55,636	76,006	273,975	20,154	370,135	157,543	21,929	1,916	85,611	1,351,414	---	---	---	---	1,351,414
Rice Lake	1,587,896	5,339	88,147	11,774	584,878	11,208	607,860	26,618	5,421	4,445	18,220	2,343,946	---	---	---	148,314	2,492,260
Richfield	34,300,158	146,248	1,379,973	6,614,039	11,357,293	790,808	18,762,140	4,356,989	266,793	609,085	1,659,965	61,481,351	5,760,727	500	834,530	11,337,900	79,415,008
Richmond	729,187	49,445	53,565	---	384,271	---	384,271	6,266	6,454	9,525	307,663	1,546,376	---	---	---	---	1,546,376
Richville	11,761	---	720	---	17,568	989	18,557	4,136	---	1,328	2,000	38,502	---	---	---	---	38,502
Riverton	44,808	---	246	6,174	11,672	303,700	321,546	12	---	451	2,765	369,828	---	---	---	---	369,828
Robbinsdale	11,428,933	535,086	509,117	45,009	2,631,717	80,560	2,757,286	741,396	202,712	(829,219)	277,036	15,622,347	---	---	567,676	489,713	16,679,736
Rochester	129,387,000	1,645,060	5,793,773	20,425,528	58,400,552	4,432,920	83,259,000	22,254,587	378,545	(5,584,085)	2,822,794	239,956,674	1,447,686	513,652	17,570,098	26,236,839	285,724,949
Rock Creek	206,947	575	49,801	90,267	300,281	---	390,548	30,112	497	147	4,600	683,227	---	67,027	---	---	750,254
Rockford	1,948,279	16,409	203,751	493,410	689,133	3,481	1,186,024	571,959	12,320	107,548	82,703	4,128,993	---	---	74,032	559,000	4,762,025
Rockville	1,666,932	20,115	64,251	132,124	299,767	---	431,891	83,253	11,384	46,509	55,020	2,379,355	---	---	---	---	2,379,355
Rogers	13,086,705	726,723	1,923,310	338,293	1,370,534	664,585	2,373,412	3,606,915	89,955	(1,545,311)	1,479,963	21,741,672	---	51,975	442,499	1,288,787	23,524,933

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Rollingstone	203,028	28,424	16,558	34,916	196,915	---	231,831	55,632	---	9,136	213,792	758,401	---	---	10,000	64,411	832,812
Roosevelt	14,883	---	1,924	7,540	27,467	---	35,007	850	---	1,074	404	54,142	---	---	---	---	54,142
Roscoe	32,000	---	3,525	---	19,284	---	19,284	---	118	490	---	55,417	---	---	20,991	---	76,408
Rose Creek	175,451	---	479	---	116,624	75,000	191,624	14,629	---	2,531	37,357	422,071	---	---	---	7,500	429,571
Roseau	1,308,626	97,290	49,132	224,747	1,510,638	---	1,735,385	371,923	10,841	17,591	151,058	3,741,846	---	38,839	763,071	303,152	4,846,908
Rosemount	15,086,572	1,184,338	1,413,243	2,756,805	4,032,362	60,566	6,849,733	8,858,356	97,704	(1,107,279)	234,903	32,617,570	176,175	73,014	467,357	5,938,716	39,272,832
Roseville*	26,698,714	245,732	2,259,932	1,702,194	9,744,298	95,000	11,541,492	10,586,289	87,068	(4,809,151)	1,614,609	48,224,685	---	1,328,441	---	558,120	50,111,246
Rothsay	360,635	3,762	5,451	25,736	177,738	213,644	417,118	124,240	167	1,124	32,840	945,337	---	8,000	---	---	953,337
Round Lake	132,531	177	972	---	149,360	---	149,360	88,269	27	(110,385)	9,194	270,145	---	---	---	---	270,145
Royalton	395,369	12,436	21,291	67,372	381,139	---	448,511	76,332	1,900	7,718	111,885	1,075,442	---	---	55,863	27,500	1,158,805
Rush City	848,382	27,438	15,706	238,970	1,602,801	---	1,841,771	349,552	5,379	25,233	102,670	3,216,131	---	---	146,036	611,186	3,973,353
Rushford	1,056,064	244,752	16,307	151,621	755,658	41,855	949,134	668,443	3,201	21,553	82,418	3,041,872	2,473,000	41,382	151,000	256,581	5,963,835
Rushford Village	472,696	5,282	3,708	62,610	70,821	---	133,431	30,258	257	7,870	17,537	671,039	---	---	---	98,649	769,688
Rushmore	146,326	16	184	39,778	129,807	4,023	173,608	93,297	---	1,586	45,231	460,248	---	---	---	9,600	469,848
Russell	136,352	---	525	18,687	111,988	---	130,675	20,856	467	2,363	15,865	307,103	---	700	---	16,325	324,128
Ruthton	141,587	---	3,695	12,076	80,566	3,678	96,320	28,414	385	566	4,392	275,359	---	---	---	40,197	315,556
Rutledge	42,279	---	2,265	12,076	22,001	1,000	35,077	6,830	---	224	---	86,675	---	---	---	---	86,675
Sabin	154,437	64,797	4,251	38,764	115,734	3,455	157,953	12,659	---	---	27,254	421,351	---	---	---	4,000	425,351
Sacred Heart	447,373	7,766	1,520	27,430	232,682	---	260,112	22,044	1,915	5,915	166,922	913,567	---	---	18,050	20,622	952,239
Saint Anthony	10,808,512	460,873	530,924	357,065	1,097,272	84,435	1,538,772	1,221,419	118,558	(288,249)	75,488	14,466,297	2,400,093	608,497	436,903	2,440,165	20,351,955
Saint Anthony [Stearns]	1,539	---	810	---	12,935	---	12,935	---	---	---	---	15,284	---	---	---	---	15,284
Saint Augusta	1,673,338	63,424	152,668	224,296	144,676	---	368,972	171,489	6,979	(355,030)	31,690	2,113,530	---	---	---	---	2,113,530
Saint Bonifacius	813,235	15,609	87,504	---	442,557	26,720	469,277	373,480	7,209	6,661	187,203	1,960,178	---	19,667	132,551	---	2,112,396
Saint Charles	1,776,884	2,328	85,573	22,387	1,481,679	39,752	1,543,818	230,182	9,036	(30,908)	233,917	3,850,830	891,710	---	240,952	75,458	5,058,950
Saint Clair	398,395	---	10,253	---	304,074	1,891	305,965	99,119	---	8,285	68,418	890,435	---	52,600	---	51,634	994,669
Saint Cloud	46,067,489	2,070,823	3,014,296	4,309,207	18,341,958	976,558	23,627,723	3,570,839	637,653	(2,089,851)	855,307	77,754,279	5,041,135	1,021,759	2,837,895	11,685,949	98,341,017
Saint Francis	4,733,987	55,902	212,051	47,925	1,933,158	35,784	2,016,867	564,120	56,052	(223,393)	220,680	7,636,266	---	---	284,880	---	7,921,146
Saint Hilaire	51,451	---	3,145	14,425	85,936	---	100,361	55,265	---	2,472	45,775	258,469	---	1,045	2,107	---	261,621
Saint James	1,573,665	101,408	150,503	284,990	2,575,231	2,338	2,862,559	795,752	57,703	114,998	556,270	6,212,858	1,705,700	226,479	1,063,028	683,952	9,892,017
Saint Joseph	4,242,020	1,147,395	307,357	389,163	1,953,608	17,530	2,360,301	548,694	78,924	(370,752)	349,201	8,663,140	7,912,962	84,850	116,340	752,842	17,530,134

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Saint Leo	14,038	---	235	4,972	36,472	---	41,444	18,262	---	396	1,403	75,778	---	---	---	---	75,778
Saint Louis Park	59,853,812	1,316,841	7,282,483	951,757	5,502,556	107,397	6,561,710	6,302,335	175,090	(849,382)	1,599,737	82,242,626	6,323,954	109,890	2,083,488	3,360,324	94,120,282
Saint Martin	241,711	---	3,125	19,015	58,089	---	77,104	61,908	707	2,231	109,346	496,132	---	---	47,350	76,495	619,977
Saint Mary's Point	221,122	---	2,901	21,419	---	4,404	25,823	17,255	210	5,808	23,539	296,658	---	---	---	54,476	351,134
Saint Michael	9,065,826	837,184	1,696,653	---	1,082,552	86,084	1,168,636	1,325,602	1,004	(438,539)	59,056	13,715,422	---	177,602	200,000	4,079,847	18,172,871
Saint Paul	261,396,721	26,641,823	18,311,082	84,116,418	107,801,921	10,307,428	202,225,767	73,559,862	435,637	(25,445,134)	30,185,940	587,311,698	24,613,324	64,994	13,463,564	129,134,963	754,588,543
Saint Paul Park	2,616,555	248,243	86,787	315,017	937,538	41,992	1,294,547	552,252	25,787	(110,499)	20,706	4,734,378	---	48,934	119,278	574,077	5,476,667
Saint Peter	4,839,685	102,975	357,870	17,014	5,869,975	50,044	5,937,033	1,312,014	38,472	(59,335)	215,536	12,744,250	3,239,201	53,840	1,598,383	294,488	17,930,162
Saint Rosa	20,995	---	1,012	3,880	648	---	4,528	8,569	---	694	28,577	64,375	---	---	---	---	64,375
Saint Stephen	260,834	3,192	10,200	47,265	229,907	---	277,172	116,276	3,059	4,122	92,023	766,878	---	---	---	---	766,878
Saint Vincent	17,293	---	---	---	18,006	---	18,006	1,750	---	359	---	37,408	---	---	---	---	37,408
Sanborn	120,622	---	2,845	16,939	126,581	---	143,520	59,538	3	7,014	68,833	402,375	---	---	---	26,266	428,641
Sandstone	643,547	57,081	25,325	144,198	1,244,414	---	1,388,612	198,888	967	(254,509)	393,099	2,453,010	1,559,760	76,584	43,387	153,798	4,286,539
Sargeant*	51,392	---	80	---	14,210	---	14,210	35	---	766	---	66,483	---	---	---	---	66,483
Sartell	10,790,515	267,587	866,820	1,731,608	7,330,077	115,598	9,177,283	1,238,572	77,353	(292,965)	826,458	22,951,623	8,222,891	105,010	558,247	4,707,151	36,544,922
Sauk Centre	3,244,417	703,470	184,658	152,981	2,502,529	---	2,655,510	2,205,582	50,603	7,071	2,890,337	11,941,648	4,606,056	542,030	---	1,554,878	18,644,612
Sauk Rapids	6,838,228	451,693	487,651	43,365	3,829,776	190,751	4,063,892	724,660	56,241	(1,422,952)	147,443	11,346,856	4,500,201	33,830	135,000	462,021	16,477,908
Savage	20,910,436	935,401	803,842	358,954	2,300,003	54,597	2,713,554	2,166,393	131,399	(433,824)	193,039	27,420,240	2,708,683	119,088	1,974,880	3,249,395	35,472,286
Scandia	2,631,505	6,731	182,640	228,182	66,812	30,932	325,926	54,133	6,027	16,482	25,101	3,248,545	---	---	---	6,731	3,255,276
Scanlon	397,946	---	16,759	52,401	234,385	---	286,786	45,561	540	2,107	14,885	764,584	---	---	---	---	764,584
Seaforth	40,209	---	580	4,481	26,301	---	30,782	506	---	24	7,987	80,088	---	---	---	---	80,088
Sebeka	429,864	67,166	1,005	48,971	296,537	---	345,508	124,963	15,800	8,878	52,053	1,045,237	---	---	16,487	73,220	1,134,944
Sedan	19,081	---	2,000	---	15,701	---	15,701	---	---	55	23,075	59,912	---	---	---	7,316	67,228
Shafer	444,965	10,415	36,077	61,034	276,090	---	337,124	6,882	1,758	13,013	138,881	989,115	---	---	---	---	989,115
Shakopee	27,707,122	893,686	4,375,933	218,566	5,054,536	3,737,809	9,010,911	10,396,272	62,811	(1,736,420)	461,552	51,171,867	10,143,824	984	400,000	1,877,547	63,594,222
Shelly	23,799	---	---	9,781	81,670	2,203	93,654	13,843	---	87	8,435	139,818	---	---	41,465	752	182,035
Sherburn	575,789	49,051	7,785	1,699,114	431,833	---	2,130,947	299,141	4,859	14,337	65,887	3,147,796	912,000	4,360	75,000	---	4,139,156
Shevlin*	42,459	---	1,900	---	53,472	---	53,472	29,781	---	114	16,809	144,535	---	---	---	145,000	289,535
Shoreview	17,903,702	386,124	1,028,274	183,584	1,566,836	116,279	1,866,699	8,684,054	42,271	(816,796)	101,303	29,195,631	2,597,594	---	770,000	4,724,489	37,287,714
Shorewood	6,399,986	6,675	361,873	65,898	109,710	65,497	241,105	1,309,158	68,409	60,415	52,651	8,500,272	3,535,000	---	25,000	610,249	12,670,521

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Silver Bay	1,586,586	---	8,719	115,883	1,395,004	247,201	1,758,088	819,289	11,652	15,832	69,098	4,269,264	---	---	---	1,290,481	5,559,745
Silver Lake	576,156	15,265	10,868	44,478	266,940	---	311,418	352,335	7,263	2,711	71,980	1,347,996	---	---	49,786	141,597	1,539,379
Skyline	54,521	---	120	16,392	18,517	---	34,909	660	---	4,111	4,143	98,464	---	---	---	---	98,464
Slayton	1,191,440	9,600	12,518	215,723	1,251,938	37,015	1,504,676	235,335	6,506	5,216	97,076	3,062,367	---	2,611	32,340	634,609	3,731,927
Sleepy Eye	1,863,121	158,026	65,411	198,376	1,971,513	---	2,169,889	793,355	8,878	(514,678)	534,050	5,078,052	---	---	567,767	1,917,305	7,563,124
Sobieski	54,232	---	3,755	---	27,426	---	27,426	31,856	30	1,041	35,666	154,006	---	---	---	---	154,006
Solway	16,453	---	---	2,400	13,673	---	16,073	7,615	---	961	14,455	55,557	---	---	---	---	55,557
South Haven	143,949	---	15,006	1,136,517	68,210	253,162	1,457,889	148,659	1,696	1,494	157,669	1,926,362	1,370,793	---	---	60,419	3,357,574
South Saint Paul	19,831,984	582,967	684,424	8,467,396	9,844,714	295,803	18,607,913	4,760,095	130,555	(373,857)	425,351	44,649,432	---	2,203,228	366,900	1,036,062	48,255,622
Spicer	1,740,348	91,478	30,116	66,771	85,156	---	151,927	255,125	7,151	(5,027)	52,575	2,323,693	2,420,000	6,000	---	1,338,285	6,087,978
Spring Grove	697,567	12,467	5,659	40,000	514,662	23,909	578,571	314,612	5,015	11,488	245,384	1,870,763	80,541	---	685,896	380,159	3,017,359
Spring Hill	16,744	---	1,850	---	9,209	---	9,209	25,006	365	---	---	53,174	---	---	---	---	53,174
Spring Lake Park	4,114,724	158,421	184,694	---	1,024,261	75,259	1,099,520	857,658	81,915	(456,545)	386,593	6,426,980	---	---	---	615,057	7,042,037
Spring Park	1,329,986	---	74,964	---	---	44,263	44,263	43,725	13,892	3,446	24,837	1,535,113	268,908	---	---	---	1,804,021
Spring Valley	1,671,053	140,816	15,082	263,370	971,824	115,678	1,350,872	107,425	7,049	11,850	163,429	3,467,576	1,195,000	---	91,557	622,693	5,376,826
Springfield	1,373,728	362,400	14,650	290,348	1,072,082	36,552	1,398,982	602,036	1,429	35,718	579,931	4,368,874	---	---	40,000	240,237	4,649,111
Squaw Lake	26,556	---	1,400	2,195	29,225	---	31,420	17,246	---	31	51,271	127,924	---	---	---	---	127,924
Stacy	419,409	---	23,540	82,945	374,667	---	457,612	19,020	2,338	9,988	461,205	1,393,112	---	---	140,000	---	1,533,112
Staples	1,793,306	132,237	171,614	302,428	1,308,142	18,258	1,628,828	448,524	19,117	(25,488)	153,672	4,321,810	---	206,686	60,000	126,223	4,714,719
Starbuck	860,518	55,420	38,443	104,023	481,316	24,439	609,778	254,782	13,517	6,121	104,660	1,943,239	---	2,986	92,938	57,728	2,096,891
Steen	27,102	---	---	89,016	64,096	500	153,612	49,305	---	610	1,105	231,734	---	---	---	---	231,734
Stephen	166,674	29,450	1,485	35,243	296,890	1,002	333,135	280,531	33	5,425	133,506	950,239	---	---	207,020	24,934	1,182,193
Stewart	418,911	67,698	9,271	111,734	207,684	1,898	321,316	58,386	475	5,819	22,841	904,717	---	---	1,295	190,695	1,096,707
Stewartville	4,274,695	279,567	20,196	332,983	1,375,682	64,476	1,773,141	1,585,344	17,347	749	500,609	8,451,648	333,892	4,765	161,000	71,840	9,023,145
Stillwater	18,994,566	1,671,980	814,675	7,475	1,471,269	931,619	2,410,363	3,883,484	55,732	(515,578)	745,765	28,060,987	4,269,206	555	---	1,921,715	34,252,463
Stockton	111,559	4,234	9,739	---	210,024	---	210,024	4,088	---	3,010	17,510	360,164	---	---	51,554	165,491	577,209
Storden	103,907	---	170	---	72,001	---	72,001	50,120	---	331	10,077	236,606	---	---	---	12,500	249,106
Strandquist	14,174	3,132	2,200	3,716	20,655	---	24,371	11,798	---	---	9,185	64,860	---	---	---	---	64,860
Strathcona	2,007	---	20	---	7,463	---	7,463	500	---	---	---	9,990	---	---	---	---	9,990
Sturgeon Lake	112,754	---	5,375	23,441	85,972	---	109,413	91,663	---	1,910	29,286	350,401	---	14,108	---	---	364,509

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Sunburg	40,272	---	20	110,904	41,928	3,000	155,832	113,499	---	8,260	19,891	337,774	---	---	---	8,000	345,774
Sunfish Lake	732,410	102,175	37,584	29,725	---	---	29,725	119,843	4,223	(10,382)	114,244	1,129,822	---	---	---	---	1,129,822
Swanville	136,738	18,378	3,080	18,687	110,415	10,750	139,852	11,991	238	491	19,782	330,550	---	---	---	---	330,550
Taconite	294,672	---	1,425	34,588	153,299	---	187,887	41,780	125	2,600	3,491	531,980	---	---	10,516	4,000	546,496
Tamarack*	49,905	---	2,560	5,136	20,156	4,542	29,834	55,611	---	56	20,040	158,006	---	---	---	---	158,006
Taopi	7,203	---	---	3,552	12,656	25,000	41,208	---	---	466	278,702	327,579	---	---	---	276,140	603,719
Taunton	57,301	---	2,000	7,267	47,713	---	54,980	---	---	1,260	4,157	119,698	---	---	---	500	120,198
Taylor's Falls	766,991	---	12,880	58,635	203,096	---	261,731	38,876	814	2,188	49,368	1,132,848	---	---	---	---	1,132,848
Tenstrike	33,818	---	1,400	---	11,321	---	11,321	---	---	---	---	46,539	---	---	---	---	46,539
Thief River Falls	4,421,316	416,102	186,346	496,307	3,702,819	---	4,199,126	1,847,797	53,250	5,501	194,322	11,323,760	2,135,000	---	1,289,892	71,351	14,820,003
Tintah	16,795	---	---	---	19,993	---	19,993	4,345	---	46	43,546	84,725	---	---	---	10,677	95,402
Tonka Bay	1,254,189	---	157,933	85,677	---	17,103	102,780	118,108	7,135	31,200	3,515	1,674,860	---	---	136,373	161,900	1,973,133
Tower	417,572	---	11,153	257,990	585,350	153,401	996,741	1,019,495	963	10,808	279,061	2,735,793	68,980	8,500	50,000	12,000	2,875,273
Tracy	1,378,095	33,799	17,234	353,754	1,089,905	1,750	1,445,409	265,108	3,976	(12,887)	232,106	3,362,840	---	---	781,477	241,318	4,385,635
Trail	11,576	---	2,215	---	16	---	16	---	---	1,521	---	15,328	---	---	---	---	15,328
Trimont	352,924	1,186	1,402	116,743	322,638	1,546	440,927	204,465	2,510	(4,139)	24,738	1,024,013	---	5,495	---	---	1,029,508
Trommald	30,509	---	1,045	5,464	20,245	---	25,709	---	---	39	379	57,681	---	---	---	---	57,681
Trosky	22,877	---	2,225	4,317	19,308	7,700	31,325	---	---	384	---	56,811	---	---	---	---	56,811
Truman	544,295	1,019	6,418	---	495,958	---	495,958	112,191	2,064	31,532	55,359	1,248,836	---	18,110	---	119,257	1,386,203
Turtle River	18,551	---	4,250	---	347	---	347	3,037	---	1,913	---	28,098	---	---	---	---	28,098
Twin Lakes	10,812	---	1,050	8,087	34,654	---	42,741	400	---	1,255	2,417	58,675	---	---	---	---	58,675
Twin Valley	185,395	615	4,368	41,254	406,461	---	447,715	108,279	1,173	1,565	77,276	826,386	---	---	8,675	53,740	888,801
Two Harbors	3,321,685	224,419	53,458	554,912	2,245,151	145,220	2,945,283	825,021	5,279	19,343	85,087	7,479,575	---	42,000	778,950	1,302,945	9,603,470
Tyler	402,858	---	1,563	59,336	607,803	---	667,139	177,759	2,350	9,661	146,597	1,407,927	---	50,495	---	116,215	1,574,637
Ulen	218,009	19,515	1,810	---	188,846	4,523	193,369	57,289	---	2,256	33,838	526,086	---	1,552	---	---	527,638
Underwood	141,693	1,207	2,098	18,742	111,922	1,024	131,688	2,890	440	567	9,244	289,827	---	---	---	753	290,580
Upsala	251,403	---	5,945	149,131	115,062	---	264,193	61,648	---	12,355	89,511	685,055	---	---	---	80,221	765,276
Urbank	15,348	---	2,470	2,841	8,476	1,173	12,490	170	---	241	1,885	32,604	---	---	---	1,530	34,134
Utica	75,243	5,050	4,186	15,081	43,181	---	58,262	350	---	132	12,579	155,802	470,810	---	---	---	626,612
Vadnais Heights	6,556,372	366,446	920,563	555,247	188,644	44,098	787,989	1,132,051	24,378	(323,000)	345,066	9,809,865	---	58,083	500,000	---	10,367,948

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Vergas	271,128	45,574	36,954	19,234	85,105	111,654	215,993	53,280	---	409	77,743	701,081	---	---	33,000	8,000	742,081
Vermillion	196,298	---	3,261	---	26,650	---	26,650	---	85	12,902	36,307	275,503	---	---	---	---	275,503
Verndale	191,091	---	2,701	117,785	228,757	2,100	348,642	133,207	2,232	2,686	189,933	870,492	261,000	---	---	207	1,131,699
Vernon Center	263,227	---	535	458,522	73,866	---	532,388	26,139	27	11,821	13,074	847,211	---	---	86,500	81,854	1,015,565
Vesta	181,708	---	820	165,017	130,855	---	295,872	24,596	---	1,126	71,661	575,783	---	---	---	---	575,783
Victoria	7,366,634	295,548	666,835	425,716	607,890	26,812	1,060,418	2,194,990	8,677	(60,824)	1,065,274	12,597,552	---	185,530	---	2,168,367	14,951,449
Viking	23,854	---	160	5,519	35,182	---	40,701	14,246	---	---	32,058	111,019	---	---	---	---	111,019
Villard	120,927	---	575	13,824	77,923	---	91,747	97,447	4	782	50,267	361,749	---	---	---	22,000	383,749
Vining	13,208	---	3,220	---	21,486	---	21,486	12,607	---	7,737	11,611	69,869	---	---	---	---	69,869
Virginia	8,795,999	5,365	57,902	76,650	9,329,835	1,312,878	10,719,363	3,984,112	86,767	(343,299)	575,479	23,881,688	4,573,000	27,745	60,000	1,435,785	29,978,218
Wabasha	2,304,888	53,685	56,620	261,989	3,169,197	44,756	3,475,942	739,036	12,331	(5,888)	151,170	6,787,784	---	10,715	55,000	172,000	7,025,499
Wabasso	572,390	3,337	3,635	---	295,295	---	295,295	364,944	1,057	4,679	250,496	1,495,833	1,013,000	22,075	28,500	106,189	2,665,597
Waconia	9,299,602	761,289	1,135,678	538,431	1,276,191	235,689	2,050,311	3,113,984	42,747	(349,027)	462,020	16,516,604	17,651,882	987,064	431,966	2,310,319	37,897,835
Wadena	1,190,081	106,761	45,620	385,341	2,003,917	1,848,803	4,238,061	678,936	16,015	(233,699)	453,127	6,494,902	4,841,757	52,000	445,000	351,145	12,184,804
Wahkon	247,875	---	3,243	11,966	1,970	---	13,936	8,291	467	1,177	33,720	308,709	---	---	103,695	---	412,404
Waite Park	11,492,206	231,566	166,960	549,858	766,490	36,449	1,352,797	525,379	79,220	142,658	539,939	14,530,725	---	8,025	---	2,039,401	16,578,151
Waldorf	140,361	---	680	976,233	467,845	1,028,378	2,472,456	38,797	---	2,013	49,706	2,704,013	3,439,000	2,000	---	239,198	6,384,211
Walker	2,286,864	42,468	48,145	326,116	140,151	---	466,267	220,747	5,086	18,407	304,465	3,392,449	---	78,488	71,912	430,323	3,973,172
Walnut Grove	294,550	14,770	475	97,333	329,082	14,392	440,807	99,536	73	12,049	74,821	937,081	---	2,568	---	54,444	994,093
Walters	34,503	11,062	612	3,661	184,485	7,874	196,020	16,376	---	196	3,066	261,835	---	---	6,967	13,443	282,245
Waltham	52,966	---	786	8,196	37,235	---	45,431	---	---	18	1,573	100,774	---	---	---	---	100,774
Wanamingo	1,050,536	51,324	35,166	---	305,327	---	305,327	97,107	1,103	1,861	61,342	1,603,766	---	---	---	20,977	1,624,743
Wanda	42,513	---	1,720	4,371	32,741	176	37,288	13,740	---	422	8,496	104,179	---	---	---	3,000	107,179
Warba*	68,181	---	---	9,945	26,564	64,646	101,155	1,183	---	107	10,000	180,626	---	---	---	---	180,626
Warren	787,201	173,022	16,312	146,805	899,419	---	1,046,224	305,360	1,000	8,035	406,862	2,744,016	216,000	2,800	114,930	45,879	3,123,625
Warroad	941,985	102,519	101,613	356,869	1,346,425	122,795	1,826,089	1,459,783	10,550	16,269	238,540	4,697,348	---	19,046	355,000	9,023	5,080,417
Waseca	5,404,957	144,599	305,976	604,061	4,826,077	74,939	5,505,077	613,963	25,288	(536,799)	139,771	11,602,832	---	---	1,609,905	526,390	13,739,127
Watertown	3,022,718	32,494	276,169	23,240	794,780	108,180	926,200	389,620	6,721	32,463	112,455	4,798,840	---	2,361	49,169	844,005	5,694,375
Waterville	1,009,404	27,445	12,473	79,133	833,734	28,808	941,675	41,474	5,738	4,361	95,775	2,138,345	---	4,657	24,430	---	2,167,432
Watkins	514,818	52,294	8,295	52,073	362,481	---	414,554	316,653	2,565	14,463	146,401	1,470,043	---	---	---	80,280	1,550,323

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Transfers In			Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total							Other Financing Sources	Enterprise Funds	Governmental Funds	
Watson	104,132	---	2,825	---	66,714	---	66,714	7,717	---	273	3,858	185,519	---	---	---	8,944	194,463
Waubun	126,426	22,683	---	22,130	155,399	---	177,529	20,223	---	370	10,966	358,197	37,466	---	25,127	---	420,790
Waverly	1,096,543	159,415	103,386	175,180	241,786	19,445	436,411	17,750	6,599	13,290	131,320	1,964,714	---	---	---	---	1,964,714
Wayzata	9,332,413	478,412	586,814	508,927	256,476	768,592	1,533,995	1,654,204	62,255	(1,032,426)	394,728	13,010,395	---	15,805	916,027	767,000	14,709,227
Welcome	1,121,487	43,721	5,046	135,462	254,776	---	390,238	142,857	3,392	42,574	32,139	1,781,454	---	36,030	42,000	---	1,859,484
Wells	1,378,754	160,247	23,604	131,280	1,166,849	60,953	1,359,082	395,861	5,444	27,956	124,531	3,475,479	---	486,404	99,996	1,972	4,063,851
Wendell	87,422	---	300	54,906	67,711	---	122,617	16,185	157	115	10,953	237,749	---	---	---	---	237,749
West Concord	588,260	182,348	9,539	13,060	349,980	21,347	384,387	145,903	2,980	(2,031)	20,152	1,331,538	---	---	---	8,000	1,339,538
West Saint Paul	22,071,580	639,493	667,136	17,460	2,154,131	1,681,354	3,852,945	1,099,814	143,238	(2,262,135)	217,259	26,429,330	---	1,596	818,551	2,384,112	29,633,589
West Union	13,009	---	1,001	6,775	16,172	---	22,947	---	---	---	7,265	44,222	---	---	---	---	44,222
Westbrook	444,075	12,699	5,095	14,506	372,444	11,652	398,602	75,691	1,908	3,639	64,556	1,006,265	---	---	57,500	51,250	1,115,015
Westport	2,551	7,335	235	---	9,123	---	9,123	10	---	---	209	19,463	---	---	---	---	19,463
Whalan	44,291	---	445	3,606	4,661	---	8,267	246	---	71	16,196	69,516	---	---	---	---	69,516
Wheaton	795,176	---	4,546	70,378	716,656	---	787,034	269,780	937	9,055	73,843	1,940,371	---	---	---	---	1,940,371
White Bear Lake	9,206,598	1,225,027	1,365,740	939,972	3,159,477	33,491	4,132,940	3,296,978	68,385	(856,588)	782,685	19,221,765	10,360,156	104,222	744,000	4,114,340	34,544,483
Wilder	38,711	---	8	3,115	13,959	---	17,074	---	126	7	2,500	58,426	---	---	---	---	58,426
Willernie	346,616	---	29,455	55,624	84,255	---	139,879	16,670	1,493	780	6,108	541,001	---	500	---	---	541,501
Williams	99,213	---	1,395	9,508	70,966	---	80,474	32,344	---	88	19,220	232,734	---	---	---	---	232,734
Willmar	11,065,409	1,624,901	691,868	1,281,104	8,730,507	3,388,471	13,400,082	1,894,628	120,114	(1,870,976)	314,923	27,240,949	5,717,119	3,000	1,946,630	6,262,210	41,169,908
Willow River	97,188	858	2,610	81,983	85,813	---	167,796	20,478	---	6,494	32,341	327,765	---	---	---	---	327,765
Wilmont	141,608	---	2,410	17,813	126,938	---	144,751	63,896	33	99	57,739	410,536	---	---	---	11,250	421,786
Wilton	34,117	---	5,041	16,174	22,374	---	38,548	---	---	64	---	77,770	---	---	---	---	77,770
Windom	2,632,911	338,416	125,411	332,069	1,815,222	23,292	2,170,583	1,562,507	22,609	91,653	244,117	7,188,207	26,373	284,886	462,546	68,407	8,030,419
Winger	85,556	2,188	2,165	17,130	67,773	1,725	86,628	15,574	---	1,623	21,748	215,482	---	---	---	6,096	221,578
Winnebago	696,257	50,105	9,374	139,095	622,449	41,256	802,800	297,216	6,740	6,785	136,041	2,005,318	99,900	---	---	---	2,105,218
Winona	10,695,559	130,796	181,399	1,144,835	10,832,509	52,739	12,030,083	1,904,409	168,701	226,422	445,658	25,783,027	3,545,854	127,950	803,987	1,243,092	31,503,910
Winsted	1,896,932	30,258	62,368	636,048	1,244,018	119,341	1,999,407	377,141	9,940	(34,404)	71,961	4,413,603	840,000	24,700	---	517,106	5,795,409
Winthrop	844,824	86,267	15,860	---	522,834	78,235	601,069	250,273	13,272	23,036	116,082	1,950,683	---	---	---	---	1,950,683
Winton	80,271	---	670	9,125	32,109	---	41,234	4,360	---	6	6,362	132,903	---	---	---	---	132,903
Wolf Lake	21,557	---	---	3,060	28,205	930	32,195	93,750	---	553	108,857	256,912	---	---	20,600	600	278,112

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Taxes	Special Assessments	Licenses & Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Wolverton	43,862	---	---	---	29,680	---	29,680	7,710	835	185	9,553	91,825	---	---	5,910	---	97,735
Wood Lake	201,024	---	2,710	688	158,394	---	159,082	82,849	242	1,620	38,094	485,621	767,475	---	---	759,891	2,012,987
Woodbury	44,561,315	16,172,598	7,594,197	1,528,551	6,240,512	250,059	8,019,122	11,238,452	255,234	(10,083,838)	624,313	78,381,393	75,602	272,462	3,046,353	9,490,407	91,266,217
Woodland	418,627	---	43,931	26,556	---	6,991	33,547	17,728	1,348	933	8,763	524,877	---	---	---	---	524,877
Woodstock	57,126	4,593	1,300	6,448	32,205	---	38,653	7,435	140	146	2,130	111,523	---	---	---	---	111,523
Worthington	7,556,534	271,450	212,657	997,314	4,691,785	62,455	5,751,554	713,251	59,235	(160,928)	301,636	14,705,389	---	217,752	1,273,619	3,159,696	19,356,456
Wrenshall	129,422	68,582	6,641	23,168	80,726	800	104,694	43,114	---	1,411	46,252	400,116	150,000	---	---	149,457	699,573
Wright	62,504	---	2,050	---	17,942	---	17,942	271,491	---	359	3,654	358,000	---	---	---	8,303	366,303
Wykoff	205,324	10,351	2,147	47,724	150,963	---	198,687	56,839	90	736	95,646	569,820	---	---	---	3,698	573,518
Wyoming	5,229,446	323,128	274,779	168,801	890,855	6,386	1,066,042	63,230	25,213	(191,277)	99,787	6,890,348	---	35,133	---	643,324	7,568,805
Zemple	15,675	---	175	4,918	5,545	---	10,463	---	---	52	---	26,365	---	---	---	---	26,365
Zimmerman	2,418,094	99,530	274,230	79,928	1,058,468	29,223	1,167,619	264,605	17,469	22,192	329,201	4,592,940	---	780,000	50,000	561,700	5,984,640
Zumbro Falls	148,509	2,759	6,294	---	63,461	---	63,461	351,192	---	---	4,264	576,479	258,502	---	---	---	834,981
Zumbrota	2,353,796	69,017	84,327	191,299	1,147,135	195,208	1,533,642	216,451	35,607	46,452	140,544	4,479,836	---	---	651,286	746,073	5,877,195
State Total	\$3,656,817,882	\$241,223,181	\$269,639,393	\$570,834,868	\$1,219,765,230	\$147,707,545	\$1,938,307,643	\$770,584,613	\$24,482,490	(\$216,043,745)	\$227,386,375	\$6,912,397,832	\$785,347,175	\$32,747,436	\$239,344,199	\$904,532,494	\$8,874,369,136

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Ada	1,773	326,871	623,402	394,832	424,461	122,321	237,439	2,129,326	101,381	48,000	4,037	2,282,744	---	---	76,195	2,358,939
Adams	697	121,237	186,918	102,659	109,828	6,850	48,993	576,485	202,409	272,580	71,392	1,122,866	---	---	105,615	1,228,481
Adrian	1,211	210,038	317,366	286,441	211,485	34,201	71,432	1,130,963	1,115,317	113,028	50,796	2,410,104	---	8,500	130,622	2,549,226
Afton	2,983	655,906	775,465	283,026	87,781	---	13,538	1,815,716	317,221	830,000	126,689	3,089,626	---	---	546,529	3,636,155
Aitkin	2,266	475,072	1,391,323	464,130	105,727	76,942	72,940	2,586,134	555,629	530,823	91,448	3,764,034	---	---	877,817	4,641,851
Akeley	426	119,221	104,754	108,044	---	23,248	1,500	356,767	22,914	---	---	379,681	---	8,000	---	387,681
Albany	2,837	332,703	977,316	343,543	159,853	131,085	---	1,944,500	2,674,495	638,000	196,673	5,453,668	---	142,180	2,542,777	8,138,625
Albert Lea	18,500	2,152,786	7,526,368	3,352,909	3,428,192	1,697,679	365,413	18,523,347	11,018,356	2,886,068	587,601	33,015,372	---	---	3,125,810	36,141,182
Alberta	91	30,916	4,110	37,645	---	---	13,319	85,990	---	---	---	85,990	---	21,291	---	107,281
Albertville	8,220	1,102,691	1,802,833	495,607	760,934	1,304,800	---	5,466,865	1,832,598	876,000	86,344	8,261,807	---	---	271,670	8,533,477
Alden	579	236,069	38,025	110,890	48,862	---	6,143	439,989	53,888	53,000	16,208	563,085	---	40,399	---	603,484
Aldrich	35	6,126	1,679	11,214	17,653	150	---	36,822	---	---	---	36,822	---	---	---	36,822
Alexandria	15,263	2,683,425	4,831,432	1,805,465	1,578,499	1,592,042	900,616	13,391,479	5,513,008	2,239,955	525,737	21,670,179	---	---	34,056	21,704,235
Alpha	106	55,242	31,715	12,671	4,459	---	11,325	115,412	69,762	---	---	185,174	---	---	---	185,174
Altura	468	151,622	142,895	17,243	41,272	---	189	353,221	16,830	---	---	370,051	---	---	182,510	552,561
Alvarado	396	216,971	20,664	56,806	8,878	199,362	2,892	505,573	21,586	75,304	13,072	615,535	---	---	---	615,535
Amboy	537	129,515	183,516	108,381	2,977	---	2,470	426,859	166,054	---	---	592,913	---	20,000	51,000	663,913
Andover	32,822	3,509,859	5,765,962	3,395,549	3,250,086	743,191	260,623	16,925,270	6,786,987	2,110,000	1,296,483	27,118,740	---	152,877	1,674,871	28,946,488
Annandale	3,441	738,877	1,333,776	516,531	194,622	242,744	56,098	3,082,648	1,108,753	638,000	159,295	4,988,696	---	---	942,358	5,931,054
Anoka	18,127	2,272,488	7,327,576	26,408,333	2,714,330	670,942	69,851	39,463,520	9,525,580	1,320,309	940,662	51,250,071	---	---	942,000	52,192,071
Apple Valley	55,673	6,513,883	15,159,874	5,665,304	8,315,784	972,701	18,182	36,645,728	14,773,546	1,248,710	612,090	53,280,074	---	3,739,648	8,909,552	65,929,274
Appleton	1,425	605,103	501,605	492,308	456,568	476,977	201,176	2,733,737	1,451,384	424,892	199,404	4,809,417	---	62,242	---	4,871,659
Arco	85	35,426	12,609	23,219	---	41,500	---	112,754	---	---	---	112,754	---	---	---	112,754
Arden Hills	9,682	1,029,219	2,546,051	914,148	793,358	186,069	---	5,468,845	2,290,294	---	---	7,759,139	---	---	417,540	8,176,679
Argyle	558	183,671	106,359	190,315	53,096	250,503	15,323	799,267	29,524	100,658	71,171	1,000,620	---	---	---	1,000,620
Arlington	2,329	474,564	1,094,422	343,306	180,643	200,960	15,212	2,309,107	331,395	479,565	130,042	3,250,109	---	---	86,951	3,337,060
Ashby	472	96,174	180,409	41,205	7,347	11,821	---	336,956	245,314	65,000	26,300	673,570	---	---	28,071	701,641
Askov	340	104,853	77,982	48,508	50,424	---	---	281,767	85,149	29,617	1,918	398,451	---	---	---	398,451
Atwater	1,137	236,813	234,046	151,443	86,502	8,868	9,090	726,762	298,948	3,795	811	1,030,316	---	---	275,000	1,305,316

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Audubon	557	183,676	224,560	97,136	1,530	1,963	57,892	566,757	121,245	54,000	18,757	760,759	---	---	29,881	790,640
Aurora	1,688	503,765	596,586	661,820	221,647	15,000	10,909	2,009,727	370,730	178,847	132,528	2,691,832	---	159,946	215,644	3,067,422
Austin	26,626	2,312,223	8,226,378	3,752,663	4,809,188	956,394	165,682	20,222,528	10,319,236	---	8,121	30,549,885	---	100,000	2,891,715	33,541,600
Avoca	114	32,263	4,322	44,147	10,471	---	710	91,913	3,119	14,000	10,036	119,068	---	---	---	119,068
Avon	1,667	359,983	772,717	174,497	200,548	102,489	31,013	1,641,247	195,391	298,355	97,470	2,232,463	---	---	209,063	2,441,526
Babbitt	1,384	710,178	967,295	353,306	444,496	5,664	3,111	2,484,050	4,803,050	227,929	96,403	7,611,432	---	---	385,409	7,996,841
Backus	266	83,183	207,491	67,266	5,780	8,799	28,521	401,040	69,639	37,087	17,407	525,173	---	---	1,200	526,373
Badger	453	148,390	58,876	84,729	10,911	---	1,404	304,310	18,500	37,670	13,153	373,633	---	---	2,655	376,288
Bagley	1,299	279,791	377,672	344,996	74,814	211,535	20,013	1,308,821	211,536	158,572	11,980	1,690,909	---	---	---	1,690,909
Balaton	593	264,854	256,908	156,039	73,977	138,999	---	890,777	370,573	236,497	57,412	1,555,259	---	---	76,200	1,631,459
Barnesville	2,858	794,404	828,113	359,214	433,671	714,822	---	3,130,224	283,588	418,453	107,099	3,939,364	---	10,000	---	3,949,364
Barnum	631	310,643	60,190	141,823	21,408	---	13,662	547,726	121,652	74,031	47,927	791,336	1,260,000	---	166,478	2,217,814
Barrett	370	139,703	76,325	80,042	16,187	---	---	312,257	531,773	477,000	13,356	1,334,386	---	6,385	116,171	1,456,942
Barry	16	4,895	873	8,010	250	---	---	14,028	---	---	---	14,028	---	---	---	14,028
Battle Lake	857	216,377	379,700	156,079	111,044	180,219	21,232	1,064,651	279,479	---	---	1,344,130	---	---	5,897	1,350,027
Baudette	976	270,250	307,696	268,239	213,247	90,800	239,048	1,389,280	718,405	15,000	7,350	2,130,035	---	---	119,450	2,249,485
Baxter	9,030	1,749,552	2,826,266	2,804,395	1,212,368	786,544	752,805	10,131,930	7,560,941	4,130,747	723,618	22,547,236	---	1,608,590	3,364,598	27,520,424
Bayport	3,691	738,159	1,715,721	520,525	594,467	221,659	18,244	3,808,775	1,890,120	130,000	38,163	5,867,058	---	---	126,790	5,993,848
Beardsley	221	149,072	34,945	16,236	968	---	653	201,874	107,567	42,431	18,388	370,260	---	---	172,791	543,051
Beaver Bay	126	193,311	13,276	132,031	14,480	---	---	353,098	15,358	---	---	368,456	---	---	---	368,456
Beaver Creek	284	69,445	51,538	215,340	7,151	---	---	343,474	111,037	8,635	354	463,500	---	---	21,631	485,131
Becker	5,034	1,637,301	1,751,294	1,075,381	4,513,701	148,693	---	9,126,370	12,109,842	244,700	370,492	21,851,404	---	---	405,728	22,257,132
Bejou	87	24,345	522	8,348	402	---	1,251	34,868	---	---	---	34,868	---	---	---	34,868
Belgrade	744	169,260	240,798	127,292	20,652	2,522	2,905	563,429	59,993	90,500	21,679	735,601	27,968	---	47,895	811,464
Belle Plaine	7,415	1,223,169	3,020,762	1,041,836	664,608	116,928	16,225	6,083,528	2,370,474	1,917,088	372,460	10,743,550	---	---	1,195,682	11,939,232
Bellechester	179	18,681	16,821	9,646	8,215	---	24,829	78,192	---	45,000	2,888	126,080	---	---	---	126,080
Bellingham	148	97,014	38,394	21,095	1,472	---	16,273	174,248	16,633	---	---	190,881	---	---	---	190,881
Beltrami	88	44,119	27,438	30,377	---	---	1,170	103,104	7,606	---	---	110,710	---	695	12,000	123,405
Belview	288	142,647	70,981	121,995	8,727	---	---	344,350	22,449	---	---	366,799	---	---	---	366,799

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Bemidji	15,947	2,703,251	7,759,103	2,776,953	2,248,503	743,633	2,714	16,234,157	4,105,346	275,785	138,846	20,754,134	---	851,767	450,000	22,055,901
Bena	147	44,447	2,890	270	5,687	---	2,038	55,332	---	---	---	55,332	---	---	---	55,332
Benson	3,562	460,670	1,329,143	670,223	716,471	991,076	121,102	4,288,685	1,230,646	269,729	41,653	5,830,713	---	2,411,490	1,712,799	9,955,002
Bertha	557	170,462	93,472	41,268	26,583	53,200	---	384,985	34,930	---	---	419,915	---	---	10,007	429,922
Bethel	479	153,678	96,016	98,610	3,238	---	10,122	361,664	58,879	88,710	10,592	519,845	---	---	26,400	546,245
Big Falls	192	138,931	26,096	114,703	63,833	17,341	3,736	364,640	10,492	---	---	375,132	---	6,615	---	381,747
Big Lake	12,492	1,047,674	2,838,695	858,818	797,877	713,891	11,768	6,268,723	5,166,173	1,794,271	422,421	13,651,588	---	19,000	2,050,012	15,720,600
Bigelow	220	36,226	25,420	49,592	3,510	---	22,414	137,162	---	---	---	137,162	---	---	---	137,162
Bigfork	401	204,818	149,541	213,761	11,176	9,205	48,287	636,788	204,943	11,000	5,744	858,475	---	---	---	858,475
Bingham Lake	144	33,730	6,814	15,206	12,418	---	1,060	69,228	---	---	---	69,228	---	4,656	---	73,884
Birchwood Village	851	442,372	151,907	91,245	40,002	---	24,099	749,625	1,280	---	---	750,905	---	2,317	45,000	798,222
Bird Island	1,007	231,404	269,567	131,994	80,163	102,342	8,435	823,905	56,591	102,577	58,485	1,041,558	---	37,670	133,599	1,212,827
Biscay	114	32,404	1,024	4,784	17,876	---	790	56,878	---	---	---	56,878	---	---	---	56,878
Biwabik	960	925,247	474,671	447,731	161,803	---	---	2,009,452	25,231	155,000	142,164	2,331,847	---	---	87,943	2,419,790
Blackduck	844	201,811	189,359	178,146	308,711	53,446	10,641	942,114	2,237,830	112,464	30,366	3,322,774	6,153	43,297	37,000	3,409,224
Blaine	73,512	7,741,275	20,123,002	8,236,681	1,773,559	4,287,819	269,001	42,431,337	20,599,599	4,143,720	1,665,130	68,839,786	---	---	6,032,477	74,872,263
Blomkest	152	36,016	73,483	17,964	23,096	---	9,408	159,967	2,582	11,000	3,994	177,543	---	---	7,000	184,543
Blooming Prairie	2,003	335,914	609,998	308,744	255,061	16,107	---	1,525,824	130,812	264,979	85,174	2,006,789	---	---	18,000	2,024,789
Bloomington	91,330	9,337,868	40,349,197	18,814,333	5,446,927	25,992,873	11,391,465	111,332,663	30,579,352	11,895,000	2,162,550	155,969,565	---	3,376,299	30,006,521	189,352,385
Blue Earth	3,130	748,041	1,016,064	1,165,397	564,267	808,829	238,325	4,540,923	4,842,507	1,562,492	579,113	11,525,035	---	50,000	295,225	11,870,260
Bluffton	208	39,789	35,655	30,117	10,027	---	---	115,588	47,735	---	---	163,323	---	---	22,000	185,323
Bock	82	23,878	682	6,670	14,904	---	2,544	48,678	---	---	---	48,678	---	15,000	---	63,678
Borup	99	27,321	6,452	7,148	9,176	---	---	50,097	3,000	---	---	53,097	---	---	---	53,097
Bovey	825	264,914	309,049	408,764	65,253	7,165	---	1,055,145	266,403	243,640	42,166	1,607,354	---	---	44,361	1,651,715
Bowlus	280	28,896	56,941	20,429	2,835	---	502	109,603	35,247	---	---	144,850	---	---	4,914	149,764
Boy River [1]	29	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	141	93,544	58,970	26,050	3,521	474	42,747	225,306	1,864,420	---	10,880	2,100,606	---	---	---	2,100,606
Braham	1,784	256,559	872,472	424,072	12,696	62,956	---	1,628,755	108,217	219,704	40,936	1,997,612	---	---	---	1,997,612
Brainerd	14,895	4,191,157	6,188,970	1,443,613	1,513,515	2,513,269	3,089,823	18,940,347	18,719,923	4,857,777	1,199,813	43,717,860	---	---	1,385,308	45,103,168

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Brandon	510	213,903	43,368	64,325	3,000	60,474	---	385,070	36,623	147,647	19,864	589,204	---	---	14,592	603,796
Breckenridge	3,348	599,240	1,129,305	847,168	364,745	450,627	15,820	3,406,905	377,703	215,000	68,891	4,068,499	680	---	528,895	4,598,074
Breezy Point	2,780	562,317	1,327,566	397,473	9,244	9,849	11,522	2,317,971	149,705	570,000	865	3,038,541	---	---	690,422	3,728,963
Brewster	518	113,964	90,508	42,387	9,199	3,048	61,964	321,070	72,259	30,000	13,170	436,499	---	---	---	436,499
Bricelyn	342	85,013	49,521	63,858	11,461	---	---	209,853	146,108	12,000	3,508	371,469	---	20,000	16,000	407,469
Brook Park	135	46,695	42,164	15,110	3,869	---	---	107,838	141,362	---	---	249,200	---	---	---	249,200
Brooklyn Center	33,938	6,015,181	12,684,747	2,887,189	4,250,260	2,721,414	---	28,558,791	9,533,035	4,974,984	680,996	43,747,806	---	---	3,279,002	47,026,808
Brooklyn Park	84,993	7,373,206	36,084,395	5,059,937	11,113,976	8,519,536	843,622	68,994,672	13,183,735	2,920,814	1,438,488	86,537,709	---	697,483	9,455,601	96,690,793
Brooks	120	26,215	4,570	6,296	6,888	8,704	10,475	63,148	---	---	---	63,148	---	---	---	63,148
Brookston	117	33,883	4,200	27,440	11,402	---	---	76,925	---	---	3,855	80,780	---	---	---	80,780
Brooten	646	205,125	266,797	174,447	17,679	18,697	15,863	698,608	380,674	65,000	39,944	1,184,226	---	---	---	1,184,226
Browerville	834	68,487	131,923	280,637	29,898	---	---	510,945	116,390	85,079	41,073	753,487	---	20,000	5,432	778,919
Browns Valley	557	269,178	291,521	131,354	105,909	47,300	---	845,262	635,429	---	---	1,480,691	---	196,149	224,069	1,900,909
Brownsdale	648	106,306	184,800	104,740	57,585	---	---	453,431	---	61,000	5,478	519,909	---	---	---	519,909
Brownsville	572	81,752	93,742	132,225	21,801	52,844	9,969	392,333	144,200	78,023	16,939	631,495	---	11,520	11,444	654,459
Brownnton	740	195,526	323,045	98,894	96,563	---	61,932	775,960	55,025	130,111	55,127	1,016,223	---	136,000	393,562	1,545,785
Bruno	104	23,053	35,843	12,097	1,691	---	8,976	81,660	78,211	---	---	159,871	---	---	---	159,871
Buckman	310	53,152	2,390	16,043	7,669	3,420	---	82,674	---	---	---	82,674	---	---	832	83,506
Buffalo	16,884	1,775,986	4,500,825	1,469,958	2,553,335	519,705	1,473,452	12,293,261	9,478,293	4,656,223	778,615	27,206,392	---	---	596,214	27,802,606
Buffalo Lake	660	233,442	294,854	147,095	23,133	18,440	---	716,964	23,267	326,000	222,322	1,288,553	---	---	166,978	1,455,531
Buhl	957	286,672	144,923	318,803	117,983	44,749	2,056	915,186	313,571	184,396	24,122	1,437,275	---	175,574	325,809	1,938,658
Burnsville	64,522	7,715,058	29,937,337	4,990,486	5,393,187	3,478,115	1,234,845	52,749,028	16,299,556	4,927,305	1,421,977	75,397,866	---	---	2,750,963	78,148,829
Burtrum	122	27,775	9,761	23,013	5,998	---	125	66,672	13,075	---	---	79,747	---	---	---	79,747
Butterfield	601	124,157	68,483	139,760	47,572	22,673	1,706	404,351	24,170	33,531	7,613	469,665	---	---	58,624	528,289
Byron	6,883	444,936	645,026	819,315	480,303	146,726	---	2,536,306	3,037,922	1,168,460	234,633	6,977,321	---	---	261,305	7,238,626
Caledonia	2,895	289,316	1,272,750	389,284	390,853	112,599	---	2,454,802	500,478	180,329	48,579	3,184,188	---	---	563,827	3,748,015
Callaway	197	72,379	197,523	72,517	303,436	---	11,768	657,623	157,278	---	---	814,901	---	455,830	102,500	1,373,231
Calumet	332	157,465	64,431	189,201	85,527	---	483	497,107	34,379	31,000	15,531	578,017	---	---	136,531	714,548
Cambridge	10,541	1,296,478	3,544,123	1,668,960	564,412	744,481	157,546	7,976,000	5,225,126	1,110,000	423,083	14,734,209	---	---	---	14,734,209

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Campbell	146	24,878	27,191	21,771	122,094	---	1,284	197,218	148,048	---	---	345,266	---	---	---	345,266
Canby	1,633	482,540	390,448	255,182	326,709	595,354	116,711	2,166,944	1,204,375	391,874	243,523	4,006,716	---	---	143,156	4,149,872
Cannon Falls	4,310	871,877	1,484,649	810,063	1,005,507	190,201	---	4,362,297	864,645	449,985	131,703	5,808,630	---	---	885,186	6,693,816
Canton	317	120,627	60,289	76,345	11,008	---	---	268,269	72,000	---	---	340,269	---	---	---	340,269
Carlos	504	119,343	90,568	135,208	51,384	---	---	396,503	23,404	12,957	942	433,806	---	---	30,610	464,416
Carlton	969	261,594	628,638	206,304	59,101	29,867	20,907	1,206,411	225,280	90,000	50,220	1,571,911	---	---	80,805	1,652,716
Carver	6,371	1,064,878	1,119,662	838,751	89,822	---	55,694	3,168,807	6,266,358	955,767	635,934	11,026,866	---	---	1,861,321	12,888,187
Cass Lake	682	146,072	356,598	176,117	45,859	91,551	36,791	852,988	184,569	---	---	1,037,557	---	---	69,368	1,106,925
Cedar Mills	64	20,949	531	195	---	---	---	21,675	---	---	---	21,675	---	---	---	21,675
Center City	670	129,250	170,220	150,993	32,453	12,400	---	495,316	132,422	113,905	40,224	781,867	---	---	13,400	795,267
Centerville	3,912	608,383	1,447,403	382,466	189,375	49,226	40,717	2,717,570	1,034,896	371,680	51,737	4,175,883	---	---	283,430	4,459,313
Ceylon	305	127,992	50,892	82,894	18,616	---	47,404	327,798	17,000	---	---	344,798	---	---	---	344,798
Champlin	24,007	2,076,049	6,232,131	2,617,806	2,440,618	483,690	94,910	13,945,204	12,580,340	745,000	167,327	27,437,871	---	704,852	5,677,236	33,819,959
Chandler	282	54,920	40,159	71,583	9,675	2,524	---	178,861	69,223	---	---	248,084	---	---	6,000	254,084
Chanhasen	27,005	3,465,667	4,535,583	7,773,946	2,831,113	330,357	25,256	18,961,922	1,613,111	536,502	92,290	21,203,825	---	---	642,375	21,846,200
Chaska	28,170	7,036,791	9,258,612	7,138,474	3,335,605	1,901,405	27,562	28,698,449	15,715,604	3,747,070	2,009,760	50,170,883	---	2,430,309	6,712,293	59,313,485
Chatfield	3,050	684,473	1,183,716	519,646	752,771	353,295	---	3,493,901	8,250,482	663,000	231,286	12,638,669	---	7,800	398,904	13,045,373
Chickamaw Beach	129	10,795	5,827	8,803	220	---	---	25,645	---	---	---	25,645	---	---	---	25,645
Chisago City	5,765	552,858	1,228,830	616,860	680,433	203,664	9,372	3,292,017	623,678	535,000	112,656	4,563,351	---	---	109,139	4,672,490
Chisholm	4,732	1,437,712	2,486,876	922,900	964,921	249,687	133,971	6,196,067	2,138,747	39,600	4,899	8,379,313	---	---	---	8,379,313
Chokio	393	87,043	37,328	47,892	14,845	8,772	378	196,258	9,662	22,000	2,475	230,395	---	---	1,292	231,687
Circle Pines	4,915	650,152	1,600,964	298,562	531,065	3,302	67,662	3,151,707	4,783,424	1,135,000	338,266	9,408,397	---	---	325,464	9,733,861
Clara City	1,432	399,813	383,696	263,670	202,538	36,569	---	1,286,286	589,546	592,358	248,350	2,716,540	---	---	154,444	2,870,984
Claremont	514	201,073	186,330	93,274	22,716	13,927	---	517,320	287,256	107,000	20,135	931,711	---	30,220	---	961,931
Clarissa	662	146,027	105,141	116,085	21,768	12,267	11,334	412,622	469,854	---	---	882,476	---	---	---	882,476
Clarkfield	820	327,317	181,793	222,740	163,776	106,538	55,670	1,057,834	2,082,401	339,664	133,658	3,613,557	---	---	217,469	3,831,026
Clarks Grove	689	238,879	46,389	75,025	22,276	---	---	382,569	118,745	---	---	501,314	---	1,568	31,000	533,882
Clear Lake	666	196,253	285,234	175,982	44,032	---	---	701,501	43,588	11,051	776	756,916	---	107,262	31,494	895,672
Clearbrook	463	174,445	222,629	103,465	119,482	---	---	620,021	3,551,070	5,568,754	160,461	9,900,306	---	---	---	9,900,306

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Clearwater	2,129	526,465	489,077	311,211	125,668	14,902	26,000	1,493,323	599,129	210,000	78,507	2,380,959	---	142,687	178,568	2,702,214
Clements	156	68,203	13,264	52,423	4,119	---	7,872	145,881	87,044	5,303	687	238,915	---	---	---	238,915
Cleveland	801	132,984	267,537	136,494	24,784	621	2,222	564,642	90,501	65,000	14,530	734,673	---	80,650	70,500	885,823
Climax	230	53,821	39,483	30,493	16,427	1,100	---	141,324	118,754	11,527	1,790	273,395	---	---	43,566	316,961
Clinton	405	205,525	61,979	143,606	226	---	6,868	418,204	508,540	28,249	52,134	1,007,127	---	---	23,253	1,030,380
Clitherall	65	22,351	1,500	45,847	---	---	3,347	73,045	---	---	---	73,045	---	---	---	73,045
Clontarf	131	21,556	22,184	21,108	8,586	---	1,438	74,872	21,828	13,184	1,816	111,700	---	---	---	111,700
Cloquet	12,864	1,354,751	3,846,069	2,049,261	1,709,379	486,640	56,135	9,502,235	3,598,571	520,903	243,020	13,864,729	---	---	1,402,560	15,267,289
Coates	144	39,518	562	10,017	2,518	---	---	52,615	---	---	---	52,615	---	---	13,185	65,800
Cobden	36	7,383	1,155	3,992	5,256	---	9,950	27,736	---	---	---	27,736	---	---	---	27,736
Cohasset	2,693	755,673	331,666	462,175	189,474	67,063	41,881	1,847,932	3,962,385	9,967	638	5,820,922	---	---	3,174,508	8,995,430
Cokato	2,855	389,863	818,209	389,924	399,259	92,252	1,505	2,091,012	616,098	235,000	164,920	3,107,030	---	150,099	379,253	3,636,382
Cold Spring	4,266	428,509	1,807,424	546,187	205,673	978,023	---	3,965,816	570,597	624,507	174,578	5,335,498	---	---	749,858	6,085,356
Coleraine	2,014	415,914	437,638	545,394	171,812	234,955	---	1,805,713	177,660	234,389	35,092	2,252,854	---	---	130,699	2,383,553
Cologne	2,062	563,748	384,694	289,948	263,315	103,304	---	1,605,009	241,142	504,000	218,399	2,568,550	---	---	---	2,568,550
Columbia Heights	21,592	2,798,567	8,791,450	2,484,941	3,449,229	1,254,783	299,001	19,077,971	5,315,525	1,205,000	523,384	26,121,880	---	207,500	3,927,247	30,256,627
Columbus	4,172	1,015,866	972,547	745,503	75,242	220,806	39,932	3,069,896	1,167,666	921,000	331,262	5,489,824	---	---	1,436,006	6,925,830
Comfrey	389	160,289	163,542	115,471	46,865	101,246	31,581	618,994	28,519	453,130	45,743	1,146,386	---	5,950	148,550	1,300,886
Comstock	95	27,895	112,003	8,518	2,100	---	---	150,516	---	---	---	150,516	---	---	---	150,516
Conger	155	37,670	22,460	45,540	5,928	---	13,942	125,540	---	---	---	125,540	---	---	---	125,540
Cook	537	207,590	432,468	129,586	177,082	3,838	165,595	1,116,159	739,178	27,550	8,243	1,891,130	---	---	118,663	2,009,793
Coon Rapids	63,415	5,088,596	20,986,625	6,194,325	5,962,256	4,175,519	515,938	42,923,259	19,014,528	4,510,000	1,310,581	67,758,368	---	654,817	3,558,673	71,971,858
Corcoran	7,430	1,677,976	3,147,675	2,097,588	207,580	---	12,510	7,143,329	6,672,663	620,000	216,935	14,652,927	---	65,000	1,137,924	15,855,851
Correll	26	16,892	1,740	6,118	1,350	---	12,444	38,544	---	---	---	38,544	---	---	---	38,544
Cosmos	513	146,561	166,607	129,737	59,342	---	50,899	553,146	5,307,403	7,723	50,197	5,918,469	---	---	---	5,918,469
Cottage Grove	41,027	4,178,671	12,362,645	6,260,977	6,567,870	1,648,261	461,395	31,479,819	22,417,003	2,961,575	1,121,846	57,980,243	3,875,000	---	2,639,290	64,494,533
Cottonwood	1,152	255,961	318,050	476,583	111,115	351,009	---	1,512,718	352,142	197,400	64,229	2,126,489	---	27,000	190,000	2,343,489
Courtland	767	128,536	43,683	84,727	10,276	---	---	267,222	95,730	---	---	362,952	---	45,459	---	408,411
Credit River	5,498	538,312	614,773	530,200	8,775	---	---	1,692,060	978,979	270,000	93,364	3,034,403	---	---	---	3,034,403

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Cromwell	253	164,031	72,708	17,161	8,212	46,585	---	308,697	448,427	---	---	757,124	---	---	126,885	884,009
Crookston	7,450	1,594,279	3,566,626	848,619	2,186,228	84,615	372,280	8,652,647	2,225,512	31,992	908	10,911,059	---	---	---	10,911,059
Crosby	2,421	721,434	1,336,009	542,113	873,529	150,946	44,722	3,668,753	1,324,512	---	---	4,993,265	---	---	62,913	5,056,178
Crosslake	2,490	714,562	1,209,217	539,205	562,158	13,248	5,934	3,044,324	1,612,047	515,000	141,631	5,313,002	---	827,250	---	6,140,252
Crystal	22,791	2,441,235	9,836,889	1,873,638	3,835,478	664,375	80,131	18,731,746	2,129,087	1,413,605	309,570	22,584,008	---	320,656	505,214	23,409,878
Currie	223	85,429	49,105	78,022	4,084	4,500	3,276	224,416	63,016	167,374	31,316	486,122	---	---	24,844	510,966
Cuyuna	321	106,545	179,766	53,420	14,243	---	---	353,974	23,600	5,514	7,592	390,680	---	---	92,848	483,528
Cyrus	318	87,814	44,693	84,624	8,898	---	---	226,029	17,554	2,652	815	247,050	---	---	---	247,050
Dakota	294	72,482	53,132	44,168	1,078	---	---	170,860	10,655	---	---	181,515	---	---	---	181,515
Dalton	209	130,441	65,327	34,011	6,278	---	---	236,057	93,923	---	---	329,980	---	---	---	329,980
Danube	458	128,143	164,151	166,595	6,591	114,225	---	579,705	32,270	---	---	611,975	---	---	141,545	753,520
Danvers	105	37,665	57,997	23,143	---	---	---	118,805	242,842	---	---	361,647	---	---	---	361,647
Darfur	86	59,282	47,896	12,927	5,551	28,795	---	154,451	13,938	9,600	6,541	184,530	---	---	9,361	193,891
Darwin	350	49,733	15,989	22,340	26,847	---	25,756	140,665	45,782	---	---	186,447	---	---	---	186,447
Dassel	1,505	281,267	367,643	275,521	243,321	143,518	---	1,311,270	2,914,365	168,384	36,594	4,430,613	---	---	381,108	4,811,721
Dawson	1,464	356,872	429,963	364,392	342,976	350,688	14,637	1,859,528	14,573,979	6,658,541	402,245	23,494,293	---	---	193,908	23,688,201
Dayton	9,281	1,229,309	3,098,023	1,473,150	461,109	456,355	163,041	6,880,987	8,802,384	2,240,000	481,275	18,404,646	---	---	1,106,091	19,510,737
De Graff	111	26,839	21,907	13,880	7,767	150	---	70,543	136,699	---	---	207,242	---	33,076	---	240,318
Deephaven	3,840	812,434	2,068,733	718,968	82,691	---	---	3,682,826	707,924	145,059	49,874	4,585,683	---	---	150,000	4,735,683
Deer Creek	329	44,914	67,454	57,188	42,815	---	1,951	214,322	93,940	---	---	308,262	---	7,641	83,435	399,338
Deer River	905	270,474	769,644	262,179	57,295	---	4,680	1,364,272	1,149,018	84,400	65,793	2,663,483	---	1,142,578	---	3,806,061
Deerwood	541	119,645	604,440	148,406	63,761	---	23,552	959,804	184,113	247,122	19,087	1,410,126	---	---	---	1,410,126
Delano	7,023	1,392,116	863,439	580,548	1,633,928	239,088	---	4,709,119	4,539,214	5,407,289	852,963	15,508,585	---	---	3,366,394	18,874,979
Delavan	169	151,109	45,894	49,986	2,798	---	---	249,787	79,795	---	---	329,582	---	---	---	329,582
Delhi	46	21,863	1,255	16,838	---	---	121	40,077	---	311	---	40,388	---	---	---	40,388
Dellwood	1,156	174,170	170,857	165,083	930	590	38,233	549,863	---	320,000	26,125	895,988	---	---	---	895,988
Denham	38	6,954	2,378	2,004	---	---	---	11,336	---	---	---	11,336	8	---	---	11,344
Dennison	221	65,708	18,483	59,498	1,208	---	5,081	149,978	325,834	65,000	10,965	551,777	---	---	---	551,777
Dent	171	100,555	86,483	16,322	4,781	100	---	208,241	---	---	---	208,241	---	---	10,000	218,241

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Detroit Lakes	10,119	1,411,038	3,369,969	2,714,199	1,677,380	758,645	162,145	10,093,376	11,357,722	3,772,820	684,212	25,908,130	---	---	1,544,363	27,452,493
Dexter	331	82,689	30,641	49,911	4,033	---	---	167,274	38,232	11,000	2,536	219,042	---	---	---	219,042
Dilworth	4,918	683,355	1,149,625	1,868,549	173,434	613,465	4,909	4,493,337	9,143,932	1,080,410	604,538	15,322,217	---	---	---	15,322,217
Dodge Center	2,889	607,121	453,208	565,351	475,354	161,592	87,801	2,350,427	1,011,572	603,000	93,793	4,058,792	---	1,000	409,289	4,469,081
Donaldson	24	8,857	1,966	9,672	7,235	---	262	27,992	18,760	---	---	46,752	---	---	---	46,752
Donnelly	213	74,437	18,156	12,640	6,400	---	---	111,633	587	35,000	4,890	152,110	---	---	21,851	173,961
Doran	32	9,068	2,035	7,500	2,575	---	5,847	27,025	---	---	---	27,025	---	5,413	---	32,438
Dover	807	280,826	92,755	56,826	24,498	---	---	454,905	18,715	83,744	7,190	564,554	---	---	24,751	589,305
Dovray	58	23,548	12,978	12,741	3,040	21,219	---	73,526	14,295	---	---	87,821	---	---	3,486	91,307
Duluth	85,667	34,774,118	52,205,612	14,282,760	17,197,421	36,450,271	212,200	155,122,382	33,551,825	10,869,804	3,974,766	203,518,777	---	2,840,646	29,336,368	235,695,791
Dumont	75	62,940	37,889	35,852	9,648	---	---	146,329	18,377	---	---	164,706	---	---	1,500	166,206
Dundas	1,979	461,481	530,949	284,127	170,281	16,548	---	1,463,386	505,116	223,992	102,527	2,295,021	---	---	678,361	2,973,382
Dundee	73	41,103	1,000	5,285	5,297	---	373	53,058	---	---	---	53,058	---	---	---	53,058
Dunnell	134	70,488	28,725	51,494	10,343	57,662	---	218,712	16,044	---	---	234,756	---	120,000	---	354,756
Eagan	68,889	9,324,115	24,779,299	5,484,468	6,375,775	143,627	---	46,107,284	13,825,883	2,015,000	1,302,951	63,251,118	---	963,440	2,474,644	66,689,202
Eagle Bend	542	107,037	86,582	119,394	19,749	19,002	---	351,764	171,106	1,342,431	106,902	1,972,203	---	---	45,500	2,017,703
Eagle Lake	3,331	513,296	533,728	254,594	156,050	136,550	217,094	1,811,312	233,832	278,272	49,801	2,373,217	---	---	300,000	2,673,217
East Bethel	11,961	1,543,330	2,474,900	955,259	541,294	219,450	51,607	5,785,840	1,587,495	365,000	542,150	8,280,485	---	---	645,000	8,925,485
East Grand Forks	9,206	1,894,245	4,683,245	1,760,672	2,689,964	442,295	783,128	12,253,549	2,234,064	1,140,401	219,540	15,847,554	---	---	1,271,916	17,119,470
East Gull Lake	1,077	278,846	59,912	144,838	11,072	---	19,309	513,977	190,358	275,000	33,436	1,012,771	---	---	213,950	1,226,721
Easton	173	67,690	56,204	228,348	6,791	---	---	359,033	446,834	2,910,000	34,844	3,750,711	---	---	43,134	3,793,845
Echo	233	114,735	31,211	89,190	18,249	---	---	253,385	3,000	8,174	8	264,567	---	20,736	---	285,303
Eden Prairie	64,023	7,148,870	24,126,678	6,562,592	13,666,826	3,994,544	143,229	55,642,739	14,365,404	2,668,275	589,500	73,265,918	13,165,000	---	1,950,943	88,381,861
Eden Valley	1,076	259,267	388,787	143,501	128,706	170,121	1,903	1,092,285	277,887	114,465	46,647	1,531,284	750,000	---	190,855	2,472,139
Edgerton	1,245	360,137	229,458	337,146	175,766	3,000	10,682	1,116,189	378,917	58,517	27,937	1,581,560	---	---	253,312	1,834,872
Edina	54,048	10,454,969	26,526,855	11,128,118	6,620,185	7,364,990	373,891	62,469,008	29,567,796	9,247,829	2,048,560	103,333,193	---	---	3,515,998	106,849,191
Effie	106	26,414	668	6,478	7,848	---	5,352	46,760	---	---	---	46,760	---	24,577	---	71,337
Eitzen	280	45,110	144,396	157,598	16,554	6,324	6,548	376,530	10,513	---	---	387,043	---	---	---	387,043
Elba	136	15,825	2,092	30,001	17,199	---	3,877	68,994	11,000	---	---	79,994	---	---	---	79,994

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Elbow Lake	1,285	581,219	263,348	257,024	145,861	46,175	284,215	1,577,842	496,161	204,410	198,774	2,477,187	---	---	39,842	2,517,029
Elgin	1,165	209,668	441,788	195,916	126,733	183,139	14,705	1,171,949	54,247	90,106	43,070	1,359,372	---	---	---	1,359,372
Elizabeth	166	73,123	58,733	22,383	354	---	---	154,593	294,533	---	---	449,126	---	---	---	449,126
Elk River	27,001	4,638,041	8,988,714	2,399,494	4,394,741	689,397	173,390	21,283,777	9,396,363	2,375,772	1,917,993	34,973,905	---	---	1,199,482	36,173,387
Elko New Market	5,003	981,406	1,476,998	638,966	214,139	---	---	3,311,509	577,963	681,914	189,055	4,760,441	---	---	798,886	5,559,327
Elkton	132	28,021	10,032	4,762	5,967	193	267	49,242	7,450	7,000	1,370	65,062	---	24,500	400	89,962
Ellendale	692	321,865	154,750	100,960	26,379	37,303	---	641,257	133,307	130,578	37,862	943,004	---	58,490	68,574	1,070,068
Ellsworth	513	186,137	54,423	75,744	12,944	---	---	329,248	212,000	---	---	541,248	---	---	---	541,248
Elmdale	130	5,892	3,300	7,145	7,058	---	11,122	34,517	---	---	---	34,517	---	---	---	34,517
Elmore	536	185,135	107,765	268,213	68,533	10,998	4,261	644,905	15,831	34,000	4,431	699,167	---	13,060	98,444	810,671
Elrosa	223	15,813	73,915	13,062	20,600	---	---	123,390	36,476	---	---	159,866	---	---	6,173	166,039
Ely	3,209	1,107,837	1,342,162	1,173,109	2,727,421	619,258	323,351	7,293,138	3,799,158	2,133,844	158,595	13,384,735	---	---	1,047,422	14,432,157
Elysian	750	184,654	202,321	218,848	57,854	10,454	358	674,489	145,331	308,780	87,578	1,216,178	---	---	58,312	1,274,490
Emily	881	341,979	332,961	233,358	37,349	46,705	39,171	1,031,523	695,776	119,222	23,509	1,870,030	---	---	11,433	1,881,463
Emmons	364	124,449	24,636	88,764	7,106	---	---	244,955	464,342	---	---	709,297	---	1,000	150,000	860,297
Erhard	127	41,670	3,043	18,775	13,566	---	415	77,469	9,282	3,730	593	91,074	---	---	---	91,074
Erskine	400	134,318	87,088	127,858	35,979	33,279	---	418,522	23,880	---	---	442,402	---	25,955	---	468,357
Evan	65	14,947	2,492	25,221	---	---	---	42,660	---	---	---	42,660	---	---	---	42,660
Evansville	611	72,739	66,481	169,958	13,254	7,493	2,941	332,866	129,637	261,366	32,650	756,519	---	---	173,050	929,569
Eveleth	3,469	1,081,477	2,340,541	1,394,960	719,572	203,865	125,283	5,865,698	1,428,765	272,069	72,236	7,638,768	---	76,121	1,689,851	9,404,740
Excelsior	2,335	792,926	1,194,825	307,928	295,429	---	31,412	2,622,520	4,718,807	326,110	367,926	8,035,363	---	---	418,788	8,454,151
Eyota	2,082	321,394	330,528	212,071	122,303	106,790	---	1,093,086	1,465,128	1,953,000	179,962	4,691,176	---	65,000	532,179	5,288,355
Fairfax	1,237	343,597	477,593	246,500	220,838	19,892	105,024	1,413,444	328,264	395,000	175,735	2,312,443	---	123,598	318,626	2,754,667
Fairmont	10,549	1,481,165	3,679,957	1,796,067	1,892,215	863,443	893,187	10,606,034	3,163,137	1,654,990	458,863	15,883,024	---	---	2,226,825	18,109,849
Falcon Heights	5,379	767,967	1,432,907	365,398	116,430	1,066,571	138,954	3,888,227	1,534,594	120,000	36,422	5,579,243	---	---	720,000	6,299,243
Faribault	24,679	2,727,720	8,829,088	3,186,041	4,865,595	4,186,648	123,530	23,918,622	8,652,022	2,094,251	445,575	35,110,470	5,215,000	---	2,777,118	43,102,588
Farmington	23,719	3,125,516	7,414,722	2,511,712	2,149,005	158,589	108,618	15,468,162	3,978,547	2,199,417	361,727	22,007,853	---	52,022	6,160,933	28,220,808
Farwell	57	27,054	2,068	8,121	2,900	---	---	40,143	---	---	---	40,143	---	---	10,624	50,767
Federal Dam	121	47,394	3,200	22,516	---	---	54	73,164	3,666	654	35	77,519	---	---	6,011	83,530

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Felton	178	33,693	16,880	48,230	16,813	---	585	116,201	85,373	13,882	11,706	227,162	---	---	85,588	312,750
Fergus Falls	14,085	2,380,444	5,129,758	2,891,554	3,277,862	1,253,245	608,267	15,541,130	6,448,854	1,952,584	364,599	24,307,167	---	1,320	1,365,150	25,673,637
Fertile	810	271,373	107,529	169,771	95,759	5,256	158,193	807,881	110,159	145,942	93,258	1,157,240	---	---	---	1,157,240
Fifty Lakes	460	285,395	54,837	194,727	59,027	---	---	593,986	34,620	20,138	2,906	651,650	---	---	---	651,650
Finlayson	310	105,579	99,699	62,715	31,633	---	---	299,626	32,957	37,813	11,678	382,074	---	---	---	382,074
Fisher	419	76,526	47,523	104,263	---	10,230	---	238,542	160,877	12,376	---	411,795	---	---	---	411,795
Flensburg	213	33,035	21,918	32,080	28,838	---	---	115,871	69,016	---	---	184,887	---	---	---	184,887
Floodwood	512	125,405	396,549	80,028	49,005	320	30,848	682,155	314,456	25,979	5,772	1,028,362	---	---	18,733	1,047,095
Florence	28	14,687	300	4,343	1,010	---	---	20,340	---	---	---	20,340	---	---	---	20,340
Foley	2,657	652,694	705,252	236,730	169,549	45,228	23,407	1,832,860	1,249,424	573,167	137,245	3,792,696	---	---	270,000	4,062,696
Forada	172	66,585	207,071	64,547	---	---	---	338,203	494,973	---	---	833,176	---	---	---	833,176
Forest Lake	20,862	2,026,941	6,112,395	1,942,997	916,124	1,190,033	158,692	12,347,182	3,093,837	1,370,000	942,834	17,753,853	---	2,287,605	25,000	20,066,458
Foreston	571	167,855	63,035	169,752	16,943	---	9,435	427,020	34,961	35,000	7,985	504,966	---	---	---	504,966
Fort Ripley	120	16,382	1,967	11,248	1,939	---	2,989	34,525	1,073	---	---	35,598	---	---	1,775	37,373
Fosston	1,427	270,104	590,544	181,201	527,018	224,376	390,849	2,184,092	1,173,102	490,676	178,053	4,025,923	---	---	315,505	4,341,428
Fountain	415	100,072	84,144	60,541	5,211	7,735	2,538	260,241	150,000	---	---	410,241	---	---	---	410,241
Foxhome	120	10,958	2,661	16,631	37,967	---	---	68,217	---	---	---	68,217	---	---	---	68,217
Franklin	523	102,316	138,729	104,344	33,702	1,810	35,549	416,450	302,884	6,990	1,014	727,338	---	---	---	727,338
Frazee	1,338	324,147	499,546	152,156	26,607	40,000	137,433	1,179,889	761,038	248,190	49,685	2,238,802	---	---	89,500	2,328,302
Freeborn	265	151,269	54,801	38,528	229	---	---	244,827	24,008	---	---	268,835	---	20,000	---	288,835
Freeport	685	244,686	127,191	145,707	8,180	3,584	---	529,348	760,020	180,000	11,020	1,480,388	---	---	295,548	1,775,936
Fridley	29,962	5,316,864	10,843,698	2,547,546	2,757,484	3,694,082	650,285	25,809,959	2,686,883	2,105,000	3,007,707	33,609,549	---	---	271,215	33,880,764
Frost	212	64,398	54,752	46,315	28,835	3,349	2,112	199,761	17,764	20,000	5,843	243,368	---	4,050	18,750	266,168
Fulda	1,381	164,815	475,562	331,575	135,112	55,122	---	1,162,186	157,093	282,000	35,735	1,637,014	---	---	143,996	1,781,010
Funkley	18	2,008	164	700	---	---	---	2,872	---	---	---	2,872	---	---	---	2,872
Garfield	354	85,270	79,433	68,656	5,946	6,456	---	245,761	10,815	101,430	12,844	370,850	---	---	---	370,850
Garrison	206	158,025	271,590	49,753	13,189	---	779	493,336	---	40,435	3,859	537,630	---	---	---	537,630
Garvin	123	50,335	71,586	100,384	22,964	2,815	---	248,084	13,742	5,106	137	267,069	---	---	61,257	328,326
Gary	230	83,144	19,474	60,130	10,255	1,750	2,544	177,297	14,935	---	---	192,232	---	---	---	192,232

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Gaylord	2,357	595,585	879,704	323,799	491,221	481,135	1,674	2,773,118	1,367,028	856,083	344,612	5,340,841	---	12,501	590,250	5,943,592
Gem Lake	530	233,887	130,667	22,151	6,326	70,825	---	463,856	7,122	105,000	33,559	609,537	---	---	20,000	629,537
Geneva	512	203,984	40,774	49,819	6,686	---	---	301,263	---	---	---	301,263	---	---	---	301,263
Genola	70	14,212	939	8,816	380	---	4,253	28,600	---	---	---	28,600	---	---	---	28,600
Georgetown	75	11,521	1,643	30,520	11,336	---	1,170	56,190	---	---	---	56,190	---	---	---	56,190
Ghent	380	77,590	90,693	70,112	19,545	9,282	---	267,222	170,824	38,000	5,040	481,086	---	---	119,073	600,159
Gibbon	802	166,572	272,083	134,877	102,146	4,097	70,356	750,131	338,067	145,000	57,812	1,291,010	---	36,145	20,000	1,347,155
Gilbert	1,675	809,171	1,137,668	753,501	343,862	---	8,750	3,052,952	600,023	4,639,516	8,629	8,301,120	---	---	685,675	8,986,795
Gilman	219	48,906	6,809	2,936	61,797	---	---	120,448	30,892	---	---	151,340	---	---	---	151,340
Glencoe	5,832	1,261,611	1,813,739	544,266	841,837	138,365	10,018	4,609,836	1,542,587	2,149,843	602,085	8,904,351	---	150,000	889,847	9,944,198
Glenville	599	82,039	77,972	74,015	134,301	---	7,637	375,964	96,685	---	---	472,649	---	---	27,300	499,949
Glenwood	2,705	373,096	923,800	385,120	447,862	293,088	127,761	2,550,727	1,125,720	137,314	61,598	3,875,359	---	---	861,228	4,736,587
Glyndon	1,385	415,388	593,903	156,272	17,426	49,160	175,038	1,407,187	114,852	429,000	228,645	2,179,684	---	---	1,676	2,181,360
Golden Valley	22,034	6,784,934	8,418,079	2,510,931	3,170,261	332,680	---	21,216,885	9,635,716	5,065,000	1,781,313	37,698,914	---	493,348	2,775,000	40,967,262
Gonvick	277	92,530	109,546	74,491	9,539	45,000	---	331,106	105,311	15,699	6,190	458,306	---	2,436	---	460,742
Good Thunder	567	161,646	203,914	75,656	30,921	---	---	472,137	99,435	---	---	571,572	---	150,000	---	721,572
Goodhue	1,297	279,760	426,486	807,206	55,921	21,421	5,030	1,595,824	30,861	424,405	30,522	2,081,612	11,931	80,689	269,708	2,443,940
Goodridge	102	79,859	13,874	7,394	---	---	---	101,127	9,800	---	---	110,927	---	---	---	110,927
Goodview	4,150	560,426	942,885	376,822	40,169	17,164	---	1,937,466	2,241,532	310,000	115,983	4,604,981	---	---	2,135	4,607,116
Graceville	543	147,614	205,529	225,375	39,047	9,804	557,710	1,185,079	223,211	121,964	37,348	1,567,602	---	---	31,198	1,598,800
Granada	293	47,016	29,816	43,964	7,214	---	---	128,010	67,666	8,585	5,277	209,538	---	---	---	209,538
Grand Marais	1,344	430,353	235,725	336,229	1,513,699	---	---	2,516,006	476,499	2,070,000	108,495	5,171,000	---	68,460	214,503	5,453,963
Grand Meadow	1,156	250,153	518,251	133,097	194,521	101,701	---	1,197,723	1,414,264	336,500	68,509	3,016,996	---	25,000	280,243	3,322,239
Grand Rapids	11,346	3,110,574	4,137,662	2,134,129	2,395,931	982,106	607,684	13,368,086	6,797,075	2,976,903	803,721	23,945,785	---	---	823,737	24,769,522
Granite Falls	2,673	648,392	1,058,333	577,524	733,854	298,925	110,303	3,427,331	1,665,148	677,200	605,004	6,374,683	---	---	473,839	6,848,522
Grant	3,991	330,247	576,791	746,807	5,163	---	67,164	1,726,172	45,721	63,000	23,156	1,858,049	---	---	---	1,858,049
Grasston	154	55,703	11,869	7,931	1,830	---	8,521	85,854	---	---	---	85,854	---	---	---	85,854
Green Isle	681	312,775	192,939	106,060	41,413	1,381	---	654,568	508,256	72,761	68,310	1,303,895	---	---	123,648	1,427,543
Greenbush	695	141,314	113,038	195,976	190,512	208,232	---	849,072	415,349	43,018	5,041	1,312,480	---	30,000	13,000	1,355,480

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Greenfield	2,947	625,711	487,971	918,514	11,458	2,453	57,543	2,103,650	378,260	145,000	36,987	2,663,897	---	---	49,096	2,712,993
Greenwald	203	15,723	3,215	33,882	15,373	---	---	68,193	34,934	11,000	5,707	119,834	---	---	16,000	135,834
Greenwood	720	125,218	543,400	247,015	8,331	---	93,754	1,017,718	262,762	---	---	1,280,480	---	---	124,000	1,404,480
Grey Eagle	328	98,014	91,698	48,427	36,293	---	---	274,432	383,218	29,000	5,553	692,203	---	8,157	---	700,360
Grove City	638	179,554	196,560	41,632	44,933	---	---	462,679	103,884	92,069	45,019	703,651	---	---	---	703,651
Grygla	195	75,463	65,718	109,298	65,832	98,067	30,201	444,579	---	29,000	4,277	477,856	---	2,448	---	480,304
Gully	67	18,786	1,729	18,979	27,870	---	---	67,364	---	---	---	67,364	---	---	---	67,364
Hackensack	300	90,357	52,953	113,482	29,003	---	4,684	290,479	827,327	414,090	848	1,532,744	---	---	600	1,533,344
Hadley	56	32,246	2,315	19,814	18,638	---	---	73,013	5,900	---	---	78,913	---	37,460	---	116,373
Hallock	909	195,597	171,494	255,658	197,081	576	59,372	879,778	214,028	355,000	33,365	1,482,171	---	20,800	14,482	1,517,453
Halma	58	9,517	1,525	10,260	4,190	---	2,916	28,408	---	---	---	28,408	---	---	---	28,408
Halstad	565	58,949	331,088	161,309	102,616	6,965	---	660,927	78,419	77,000	39,508	855,854	---	---	7,000	862,854
Ham Lake	16,524	1,590,229	2,380,069	1,128,866	193,133	35,830	86,337	5,414,464	1,715,136	198,600	30,615	7,358,815	---	---	1,436,700	8,795,515
Hamburg	571	270,719	101,689	53,252	93,765	---	3,043	522,468	155,210	37,800	4,312	719,790	---	50,000	33,500	803,290
Hammond	132	58,240	3,476	12,957	9,143	---	---	83,816	6,574	---	---	90,390	---	28,231	---	118,621
Hampton	743	133,700	18,404	41,043	11,645	---	1,890	206,682	256,546	156,000	108,098	727,326	---	---	119,018	846,344
Hancock	837	153,766	68,858	105,597	34,599	8,075	---	370,895	83,847	40,505	7,274	502,521	---	---	---	502,521
Hanley Falls	233	92,238	78,174	61,235	11,665	---	---	243,312	241,804	45,901	8,550	539,567	---	---	---	539,567
Hanover	3,874	514,345	636,607	383,561	63,945	245,677	39,296	1,883,431	422,377	65,000	42,038	2,412,846	---	---	320,700	2,733,546
Hanska	381	129,158	14,927	74,512	61,008	18,852	3,129	301,586	166,744	114,185	65,735	648,250	---	16,237	63,859	728,346
Harding	122	13,664	660	6,837	53,411	---	7,766	82,338	---	---	---	82,338	---	---	15,000	97,338
Hardwick	191	58,846	49,501	50,211	8,006	---	---	166,564	131,600	---	---	298,164	---	---	---	298,164
Harmony	1,051	200,641	399,158	83,919	324,345	198,901	---	1,206,964	601,162	318,608	54,618	2,181,352	---	37,559	183,598	2,402,509
Harris	1,129	179,282	161,466	158,794	12,038	---	---	511,580	93,957	---	---	605,537	---	---	---	605,537
Hartland	319	57,144	31,872	55,672	6,343	373,290	---	524,321	42,875	---	---	567,196	---	---	---	567,196
Hastings	22,467	3,217,280	10,970,260	1,906,928	3,848,135	530,533	50,726	20,523,862	6,586,287	3,012,672	553,410	30,676,231	---	531,100	1,274,020	32,481,351
Hatfield	58	10,967	6,477	4,698	1,455	---	---	23,597	---	---	---	23,597	---	---	---	23,597
Hawley	2,353	439,332	829,648	232,164	147,937	273,083	536,072	2,458,236	1,839,298	924,657	125,697	5,347,888	101,925	---	336,650	5,786,463
Hayfield	1,396	278,232	233,246	340,499	100,197	150,009	26,919	1,129,102	211,157	163,670	38,065	1,541,994	---	---	34,851	1,576,845

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Hayward	244	122,306	46,802	15,343	---	---	---	184,451	8,214	38,236	2,960	233,861	---	---	---	233,861
Hazel Run	53	19,721	8,552	7,954	6,862	---	471	43,560	---	---	---	43,560	---	---	---	43,560
Hector	1,012	283,371	513,883	386,989	120,618	12,366	174,353	1,491,580	177,038	74,397	8,364	1,751,379	---	60,000	294,457	2,105,836
Heidelberg	138	31,323	3,424	14,547	---	---	596	49,890	---	---	---	49,890	---	---	---	49,890
Henderson	992	185,485	244,916	186,903	85,875	32,791	---	735,970	300,856	267,000	37,634	1,341,460	---	---	---	1,341,460
Hendricks	630	145,249	88,001	143,207	79,579	57,523	3,190	516,749	911,534	74,618	39,924	1,542,825	---	21,279	242,198	1,806,302
Hendrum	291	69,994	35,589	74,162	93,607	642	---	273,994	---	52,770	19,089	345,853	---	6,000	50,576	402,429
Henning	848	229,630	220,430	106,715	145,314	12,817	34,330	749,236	79,238	33,549	12,842	874,865	---	15,000	---	889,865
Henriette	60	30,156	---	11,229	3,600	---	1,652	46,637	---	---	---	46,637	---	---	---	46,637
Herman	387	124,542	96,813	157,549	34,190	8,232	4,003	425,329	329,492	83,647	4,912	843,380	---	---	120,000	963,380
Hermantown	10,030	1,224,656	4,177,820	891,881	565,679	596,666	---	7,456,702	1,252,250	2,799,953	1,036,872	12,545,777	---	6,000	3,556,191	16,107,968
Heron Lake	608	160,926	164,474	97,321	57,390	167,724	---	647,835	242,577	73,151	8,218	971,781	---	---	112,713	1,084,494
Hewitt	255	116,143	37,825	20,123	8,209	---	---	182,300	7,500	9,000	113	198,913	---	---	---	198,913
Hibbing	16,064	4,324,168	7,892,942	3,282,581	2,817,045	517,105	702,339	19,536,180	4,222,539	788,455	104,661	24,651,835	---	172,724	802,262	25,626,821
Hill City	627	179,690	289,672	105,602	68,456	---	10,948	654,368	84,862	31,000	1,715	771,945	---	---	58,223	830,168
Hillman	21	1,656	140	6,730	3,756	---	---	12,282	---	---	---	12,282	---	4,202	---	16,484
Hills	700	121,402	107,542	55,332	54,884	2,000	---	341,160	474,230	4,502	498	820,390	---	---	---	820,390
Hilltop	967	344,903	389,481	249,114	4,289	---	27,016	1,014,803	97,055	---	---	1,111,858	---	10,827	---	1,122,685
Hinckley	1,964	645,685	449,319	452,359	108,275	7,921	---	1,663,559	407,824	2,128,642	67,012	4,267,037	---	60,000	9,000	4,336,037
Hitterdal	217	78,222	34,195	60,739	25,425	500	---	199,081	46,590	31,000	2,535	279,206	---	246	---	279,452
Hoffman	707	166,444	131,897	94,669	85,681	108,876	---	587,567	75,695	66,312	19,945	749,519	---	10,240	153,124	912,883
Hokah	563	220,854	191,821	117,534	96,352	---	1,405	627,966	34,777	47,835	13,867	724,445	---	---	---	724,445
Holdingford	749	302,982	116,955	124,224	24,484	30,030	---	598,675	18,642	53,222	9,675	680,214	---	29,565	---	709,779
Holland	168	43,567	39,230	85,211	1,509	---	9,546	179,063	19,000	---	---	198,063	---	5,119	50,691	253,873
Hollandale	314	128,498	70,371	9,351	575	---	---	208,795	14,100	---	---	222,895	---	---	---	222,895
Holloway	89	98,625	4,380	49,517	666	---	---	153,188	---	---	---	153,188	---	---	---	153,188
Holt	88	12,236	2,332	10,601	7,346	---	8,768	41,283	---	---	---	41,283	---	---	---	41,283
Hopkins	18,608	2,815,915	9,048,839	2,268,415	3,234,300	5,103,646	470,769	22,941,884	5,487,311	5,530,000	2,001,953	35,961,148	---	935,000	12,605,549	49,501,697
Houston	1,012	139,252	386,316	114,106	246,997	21,047	123,374	1,031,092	457,775	261,579	37,076	1,787,522	---	---	---	1,787,522

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Howard Lake	2,173	762,319	815,599	531,478	173,010	305,102	182,452	2,769,960	1,518,752	412,134	87,407	4,788,253	29,263	---	207,422	5,024,938
Hoyt Lakes	2,003	708,042	1,522,754	770,412	1,434,822	18,855	12,874	4,467,759	956,006	274,364	65,225	5,763,354	---	---	307,155	6,070,509
Hugo	16,354	1,509,762	2,442,591	1,991,729	589,703	33,917	---	6,567,702	10,618,926	270,000	377,268	17,833,896	---	---	1,299,882	19,133,778
Humboldt	43	5,607	733	5,372	---	---	6,696	18,408	---	---	---	18,408	---	---	---	18,408
Hutchinson	15,037	3,236,470	5,092,717	2,646,335	3,343,906	1,008,942	295,418	15,623,788	17,378,367	2,520,000	797,831	36,319,986	---	---	1,639,050	37,959,036
Ihlen	71	26,066	6,536	5,073	---	---	5,518	43,193	---	---	---	43,193	---	13,158	---	56,351
Independence	3,771	968,367	1,830,093	629,143	5,961	---	83,369	3,516,933	857,042	187,479	97,537	4,658,991	---	---	507,224	5,166,215
International Falls	5,799	1,287,870	4,261,289	2,038,279	1,128,250	175,707	386,822	9,278,217	3,052,882	1,152,499	242,165	13,725,763	---	---	3,612,071	17,337,834
Inver Grove Heights	35,652	3,998,983	15,420,773	5,625,451	6,542,046	1,035,351	50,105	32,672,709	8,035,860	2,164,308	886,738	43,759,615	---	1,511,892	5,454,160	50,725,667
Iona	171	29,114	15,967	12,484	4,234	---	---	61,799	5,150	32,000	14,700	113,649	---	30,000	2,750	146,399
Iron Junction	109	28,543	---	9,863	---	---	1,525	39,931	879	---	---	40,810	---	---	---	40,810
Ironton	590	219,510	206,989	426,218	2,435	117,347	---	972,499	32,564	6,058	701	1,011,822	---	---	17,541	1,029,363
Isanti	7,218	818,813	2,279,419	510,612	548,917	395,439	24,515	4,577,715	1,227,672	300,000	45,920	6,151,307	1,475,000	---	138,194	7,764,501
Isle	827	206,074	761,333	248,656	1,898	23,194	1,072	1,242,227	58,893	22,739	17,546	1,341,405	---	---	89,476	1,430,881
Ivanhoe	541	240,702	216,135	176,402	113,435	348,298	---	1,094,972	59,026	17,628	6,666	1,178,292	---	---	72,000	1,250,292
Jackson	3,360	892,710	1,012,834	651,299	339,110	372,199	168,243	3,436,395	1,102,681	742,000	112,987	5,394,063	---	161,312	465,027	6,020,402
Janesville	2,502	710,283	829,113	233,840	60,610	122,489	11,619	1,967,954	1,806,550	511,181	183,246	4,468,931	---	---	366,829	4,835,760
Jasper	600	193,095	129,911	275,279	14,947	7,457	195	620,884	46,076	7,897	4,801	679,658	---	---	---	679,658
Jeffers	360	73,246	65,911	115,046	3,958	---	11,328	269,489	35,357	34,700	7,305	346,851	---	---	50,000	396,851
Jenkins	510	126,922	57,368	63,753	5,470	5,138	1,988	260,639	52,882	---	---	313,521	---	---	---	313,521
Johnson	33	9,213	628	7,195	---	---	---	17,036	---	---	---	17,036	---	---	---	17,036
Jordan	6,836	1,785,648	2,139,187	514,661	242,833	306,622	---	4,988,951	1,785,829	898,000	305,924	7,978,704	---	---	1,178,905	9,157,609
Kandiyohi	584	98,145	176,773	70,999	16,471	---	---	362,388	377,459	36,700	4,962	781,509	---	---	---	781,509
Karlstad	713	233,952	99,496	180,759	66,823	89,655	66,796	737,481	565,236	136,056	35,588	1,474,361	---	---	---	1,474,361
Kasota	717	215,230	131,073	120,633	34,097	---	---	501,033	36,325	---	---	537,358	---	---	---	537,358
Kasson	7,115	568,853	1,630,064	561,507	1,455,084	209,490	69,390	4,494,388	3,936,826	929,151	165,328	9,525,693	---	500,000	995,526	11,021,219
Keewatin	979	173,574	543,999	428,871	129,818	6,773	---	1,283,035	133,663	6,320	10,640	1,433,658	---	---	---	1,433,658
Kelliher	265	115,769	65,666	106,438	24,637	---	9,619	322,129	111,023	---	---	433,152	---	---	1,105	434,257
Kellogg	423	110,194	138,375	48,449	28,395	---	---	325,413	242,243	93,526	2,006	663,188	---	---	100,000	763,188

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Kennedy	181	119,898	34,987	80,373	11,037	---	1,817	248,112	---	16,613	1,477	266,202	---	---	---	266,202
Kenneth	66	22,234	2,645	113,837	2,633	---	376	141,725	---	---	---	141,725	---	---	---	141,725
Kensington	264	48,888	42,420	42,567	34,819	126,503	7,936	303,133	6,332	---	---	309,465	---	---	---	309,465
Kent	63	21,085	2,176	19,762	---	---	---	43,023	---	---	---	43,023	---	---	---	43,023
Kenyon	1,960	459,264	619,187	345,104	324,943	14,164	46,380	1,809,042	452,576	232,718	137,908	2,632,244	---	---	255,278	2,887,522
Kerkhoven	827	288,614	170,541	128,816	97,069	42,210	---	727,250	111,682	84,686	31,495	955,113	---	---	23,762	978,875
Kerrick	70	21,149	32,903	8,340	4,551	---	---	66,943	9,605	---	---	76,548	---	---	7,916	84,464
Kettle River	171	69,928	54,124	24,595	16,796	---	---	165,443	27,204	30,249	1,705	224,601	---	---	3,372	227,973
Kiester	479	78,855	148,773	76,614	14,447	80,255	8,742	407,686	446,393	14,461	3,196	871,736	---	---	---	871,736
Kilkenny	156	104,743	103,597	70,103	3,738	---	---	282,181	7,186	---	1,430	290,797	---	---	5,000	295,797
Kimball	836	176,505	459,798	148,583	66,794	---	---	851,680	409,384	127,000	110,316	1,498,380	220,000	11,219	7,879	1,737,478
Kinbrae [1]	8	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Kingston	197	13,901	6,035	5,011	7,423	---	---	32,370	---	---	---	32,370	---	---	---	32,370
Kinney	151	163,489	134,438	140,384	9,445	---	2,884	450,640	51,831	---	---	502,471	120	---	---	502,591
La Crescent	5,431	724,981	1,350,752	2,846,217	760,231	80,035	301,957	6,064,173	1,619,338	1,164,810	302,086	9,150,407	---	40,000	484,327	9,674,734
La Prairie	647	257,777	16,558	84,122	28,089	277,932	---	664,478	---	---	---	664,478	---	---	---	664,478
La Salle	77	31,414	21,490	7,901	---	---	---	60,805	---	---	---	60,805	---	10,000	---	70,805
Lafayette	504	118,669	88,786	87,007	71,688	---	1,680	367,830	48,784	25,000	5,738	447,352	---	---	283,131	730,483
Lake Benton	673	147,105	117,579	171,548	78,693	254,243	---	769,168	625,323	4,910	4,641	1,404,042	---	---	59,221	1,463,263
Lake Bronson	178	109,268	41,661	53,779	10,958	70,803	1,814	288,283	17,651	10,000	29,081	345,015	---	---	---	345,015
Lake City	5,384	1,379,598	3,329,495	840,601	929,510	548,700	---	7,027,904	1,928,313	1,175,925	62,542	10,194,684	---	---	563,899	10,758,583
Lake Crystal	2,579	522,663	474,620	533,817	178,400	55,384	195,236	1,960,120	167,894	335,000	176,258	2,639,272	---	373,554	204,117	3,216,943
Lake Elmo	13,514	1,017,210	2,701,216	1,763,030	282,789	---	---	5,764,245	14,912,731	1,870,000	611,636	23,158,612	---	---	252,074	23,410,686
Lake Henry	74	22,509	60,463	5,471	22,667	---	---	111,110	---	16,441	6,999	134,550	---	---	---	134,550
Lake Lillian	259	86,744	53,093	47,520	37,973	---	---	225,330	1,352,904	1,923,925	77,931	3,580,090	---	---	---	3,580,090
Lake Park	716	183,001	306,057	76,679	11,994	1,682	76,917	656,330	78,698	18,000	728	753,756	---	---	93,565	847,321
Lake Saint Croix Beach	1,023	322,612	185,121	79,522	46,312	---	54,729	688,296	299,955	---	---	988,251	---	---	251,230	1,239,481
Lake Shore	1,090	378,895	434,802	193,881	6,455	---	6,945	1,020,978	653,840	115,000	38,975	1,828,793	---	---	---	1,828,793
Lake Wilson	254	51,459	41,750	100,129	2,760	33,928	---	230,026	221,054	25,687	14,826	491,593	---	4,412	2,000	498,005

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Lakefield	1,762	287,745	415,097	373,588	159,652	77,780	---	1,313,862	2,183,738	314,812	74,198	3,886,610	---	---	---	3,886,610
Lakeland	1,680	270,440	331,621	189,985	61,455	23,279	40,119	916,899	235,763	40,000	10,100	1,202,762	---	20,000	30,000	1,252,762
Lakeland Shores	334	43,664	67,987	17,431	---	---	9,844	138,926	---	---	---	138,926	---	---	55,428	194,354
Lakeville	73,828	6,010,375	17,581,399	5,159,762	4,863,528	601,587	---	34,216,651	42,577,218	7,861,201	4,504,431	89,159,501	23,540,000	1,134,533	13,486,683	127,320,717
Lamberton	786	141,718	250,782	112,794	252,024	304,264	5,820	1,067,402	204,560	287,700	153,146	1,712,808	---	1,205	612,363	2,326,376
Lancaster	386	126,240	96,680	32,123	34,345	2,638	13,246	305,272	48,849	55,258	10,663	420,042	72,221	---	13,147	505,410
Landfall	813	230,807	197,988	196,540	31,662	641,455	---	1,298,452	186,670	423,299	8,701	1,917,122	---	---	200,000	2,117,122
Lanesboro	726	159,577	296,762	288,871	368,499	185,365	---	1,299,074	3,333,273	254,185	71,763	4,958,295	---	---	361,517	5,319,812
Laporte	141	41,785	3,213	10,277	654	---	---	55,929	29,875	---	---	85,804	---	---	---	85,804
Lastrup	119	17,256	411	10,002	6,834	---	10,152	44,655	---	---	---	44,655	---	---	---	44,655
Lauderdale	2,221	463,149	1,033,352	115,344	141,070	---	70,189	1,823,104	49,266	1,465,000	29,004	3,366,374	---	---	1,426,713	4,793,087
Le Center	2,544	549,857	632,765	560,423	146,072	8,315	---	1,897,432	363,172	575,100	187,478	3,023,182	---	---	418,658	3,441,840
Le Sueur	4,268	845,621	1,694,702	753,740	927,217	177,204	79,098	4,477,582	2,166,793	1,149,408	592,961	8,386,744	---	---	323,602	8,710,346
Lengby	100	31,886	2,049	7,540	2,026	---	---	43,501	---	---	---	43,501	---	---	---	43,501
Leonard	41	7,289	290	5,049	408	---	2,000	15,036	40,085	---	---	55,121	---	---	---	55,121
Leonidas	53	50,993	796	13,009	12,315	---	106	77,219	---	---	---	77,219	---	---	---	77,219
LeRoy	974	122,923	169,447	100,898	98,864	87,676	17,700	597,508	225,735	4,848	132	828,223	---	620,662	339,727	1,788,612
Lester Prairie	1,945	336,257	469,025	185,228	135,166	10,073	103,736	1,239,485	19,324	231,225	26,692	1,516,726	---	---	---	1,516,726
Lewiston	1,525	311,188	694,937	158,528	104,812	40,800	---	1,310,265	431,113	462,946	189,585	2,393,909	---	---	382,525	2,776,434
Lewisville	212	71,992	25,781	33,327	1,668	---	---	132,768	98,026	5,000	7,912	243,706	---	---	---	243,706
Lexington	2,738	498,308	1,258,333	360,166	111,830	229,282	27,050	2,484,969	423,701	133,002	124,871	3,166,543	---	---	259,142	3,425,685
Lilydale	790	289,250	342,850	7,944	---	---	5,480	645,524	---	155,227	124,594	925,345	---	438,659	---	1,364,004
Lindstrom	5,019	598,668	1,166,253	402,610	392,457	302,661	72,067	2,934,716	7,762,283	506,780	199,532	11,403,311	---	---	1,483,700	12,887,011
Lino Lakes	21,658	2,501,921	5,940,460	1,876,616	3,725,617	914,055	224,980	15,183,649	5,014,594	2,324,360	662,078	23,184,681	---	---	2,874,812	26,059,493
Lismore	202	78,859	43,114	64,974	10,680	---	4,500	202,127	11,863	---	---	213,990	---	---	12,543	226,533
Litchfield	6,718	1,264,243	2,331,974	1,574,274	1,399,086	57,540	317,092	6,944,209	1,754,144	785,000	190,985	9,674,338	349,120	---	530,021	10,553,479
Little Canada	10,632	688,102	2,527,832	544,598	696,872	288,131	499,207	5,244,742	3,361,857	292,189	105,874	9,004,662	---	---	2,248,682	11,253,344
Little Falls	9,153	1,544,966	2,942,318	1,429,478	829,323	433,115	283,644	7,462,844	7,431,666	1,456,821	505,971	16,857,302	---	146,842	4,835,907	21,840,051
Littlefork	562	230,051	388,614	173,848	54,851	14,945	28,731	891,040	48,691	177,281	37,275	1,154,287	---	7,000	14,006	1,175,293

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Long Beach	344	97,063	13,838	20,513	6,847	---	---	138,261	32,431	---	---	170,692	---	---	---	170,692
Long Lake	1,700	546,991	1,208,358	573,183	41,807	4,735	---	2,375,074	559,694	123,175	24,279	3,082,222	---	129,161	1,355,000	4,566,383
Long Prairie	3,727	512,473	993,983	693,306	134,924	219,014	144,934	2,698,634	8,121,601	865,000	379,189	12,064,424	700,000	---	1,029,513	13,793,937
Longville	152	109,123	59,636	191,149	50,581	---	214,902	625,391	282,542	---	---	907,933	---	---	---	907,933
Lonsdale	4,933	408,011	1,255,899	586,756	466,146	47,246	---	2,764,058	3,189,918	1,769,515	307,576	8,031,067	---	---	352,719	8,383,786
Loretto	637	133,327	204,688	221,975	92,122	---	---	652,112	432,382	---	14,517	1,099,011	---	11,000	79,500	1,189,511
Louisburg	31	19,458	1,200	1,448	599	---	3,595	26,300	---	---	---	26,300	---	---	---	26,300
Lowry	336	108,337	83,928	64,967	---	---	---	257,232	390	---	---	257,622	---	---	5,105	262,727
Lucan	212	54,094	31,488	66,683	31,317	1,231	10,345	195,158	251,854	9,867	5,183	462,062	---	---	243,490	705,552
Luverne	5,033	1,078,828	1,495,259	870,108	1,533,878	1,217,453	257,187	6,452,713	3,648,481	195,000	127,011	10,423,205	---	---	1,157,581	11,580,786
Lyle	530	101,298	122,565	70,723	24,066	588	4,167	323,407	22,323	40,000	6,458	392,188	---	---	1,600	393,788
Lynd	433	53,479	108,895	65,339	11,243	---	---	238,956	129,308	20,807	---	389,071	---	---	82,701	471,772
Mabel	718	211,688	300,140	222,592	77,954	22,278	80,733	915,385	31,870	96,178	30,757	1,074,190	---	652	46,713	1,121,555
Madelia	2,409	491,825	669,647	477,636	537,030	73,947	96,205	2,346,290	235,130	65,000	53,253	2,699,673	---	---	820,437	3,520,110
Madison	1,518	512,662	685,581	255,376	2,660,969	62,331	27,958	4,204,877	804,564	470,000	357,520	5,836,961	---	---	325,472	6,162,433
Madison Lake	1,302	224,139	495,592	189,107	34,859	142,828	---	1,086,525	375,870	207,622	101,794	1,771,811	---	---	306,998	2,078,809
Magnolia	198	39,636	27,719	34,403	5,539	---	---	107,297	224,587	---	---	331,884	---	---	---	331,884
Mahnomen	1,233	412,246	482,131	215,539	60,104	73,700	---	1,243,720	1,108,171	17,731	126,641	2,496,263	9,705,000	---	1,010,953	13,212,216
Mahtomedi	8,055	1,219,286	2,010,576	744,308	408,693	---	116,188	4,499,051	2,824,614	2,313,229	502,184	10,139,078	---	---	4,538,393	14,677,471
Manchester	56	17,296	21,482	5,722	2,471	---	---	46,971	139,408	---	---	186,379	---	---	---	186,379
Manhattan Beach	64	79,814	13,542	7,820	---	---	---	101,176	---	---	---	101,176	---	---	---	101,176
Mankato	46,173	3,062,332	16,859,676	6,973,990	4,061,625	2,335,646	---	33,293,269	10,738,489	7,717,072	1,840,899	53,589,729	---	---	8,895,913	62,485,642
Mantorville	1,139	238,096	229,629	176,533	105,786	81,057	---	831,101	767,236	47,000	39,230	1,684,567	---	76,400	453,771	2,214,738
Maple Grove	71,230	8,858,647	20,033,106	4,869,812	6,416,580	2,546,439	3,595,705	46,320,289	77,435,712	24,534,455	2,317,885	150,608,341	---	3,215,140	27,276,625	181,100,106
Maple Lake	2,240	608,532	638,694	292,521	106,350	45,236	154,174	1,845,507	874,165	370,000	137,830	3,227,502	---	14,390	10,000	3,251,892
Maple Plain	1,950	511,511	1,270,358	208,156	77,451	6,066	---	2,073,542	891,369	235,010	150,188	3,350,109	---	---	110,000	3,460,109
Mapleton	1,725	190,238	616,575	287,734	104,512	8,652	15,159	1,222,870	3,005,095	404,398	241,262	4,873,625	---	---	231,910	5,105,535
Mapleview	144	79,012	28,483	9,194	44,785	---	3,649	165,123	---	10,000	2,040	177,163	---	---	---	177,163
Maplewood	41,581	4,555,001	13,925,483	3,708,334	1,107,452	1,860,788	1,062,078	26,219,136	19,842,882	6,514,097	1,741,454	54,317,569	8,655,000	650,000	14,697,675	78,320,244

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Marble	618	151,808	76,195	378,422	114,097	---	---	720,522	355,704	25,000	4,442	1,105,668	---	---	---	1,105,668
Marietta	116	51,749	20,114	34,765	17,376	---	1,179	125,183	56,689	---	---	181,872	---	---	---	181,872
Marine on Saint Croix	669	479,685	176,131	---	44,347	---	168,728	868,891	357,699	30,000	24,060	1,280,650	---	11,868	242,245	1,534,763
Marshall	13,811	3,068,173	4,713,517	2,806,040	5,198,898	1,788,317	758,319	18,333,264	4,825,683	3,761,423	1,128,404	28,048,774	---	53,772	2,853,652	30,956,198
Mayer	2,542	409,376	425,217	193,127	81,784	---	5,650	1,115,154	516,468	327,000	87,657	2,046,279	---	---	90,978	2,137,257
Maynard	321	117,378	64,279	169,020	72,518	34,432	---	457,627	3,609	21,043	20,709	502,988	---	---	20,300	523,288
Mazeppa	894	235,369	201,645	175,100	101,921	60,756	8,007	782,798	305,686	90,000	9,307	1,187,791	---	73,325	74,152	1,335,268
McGrath	42	18,331	32,255	6,030	225	---	---	56,841	---	---	---	56,841	---	---	---	56,841
McGregor	393	158,098	144,771	185,937	49,206	26,070	118,074	682,156	1,380,945	---	---	2,063,101	---	---	7,300	2,070,401
McIntosh	603	110,518	59,614	116,843	43,756	315,743	40,178	686,652	---	24,443	992	712,087	---	---	---	712,087
McKinley	102	114,467	3,985	9,092	2,311	---	---	129,855	---	5,019	995	135,869	---	---	8,500	144,369
Meadowlands	133	72,366	---	24,665	1,143	26	2,216	100,416	---	---	---	100,416	---	---	---	100,416
Medford	1,383	261,198	196,210	196,199	105,360	2,764	---	761,731	355,434	64,500	36,025	1,217,690	---	---	145,942	1,363,632
Medicine Lake	327	130,741	115,253	27,259	21,894	---	97,235	392,382	606,397	---	24,685	1,023,464	---	---	242,691	1,266,155
Medina	7,250	1,177,319	3,096,812	897,285	369,633	---	12,705	5,553,754	3,176,844	695,000	145,292	9,570,890	---	---	---	9,570,890
Meire Grove	177	28,814	2,320	17,675	250	---	---	49,059	85,850	---	---	134,909	---	---	---	134,909
Melrose	3,639	530,287	1,092,822	586,866	69,201	901,397	12,381	3,192,954	2,599,944	135,000	34,522	5,962,420	---	---	2,437,493	8,399,913
Menahga	1,353	530,401	469,918	159,989	69,605	19,428	4,241	1,253,582	13,340	493,000	178,849	1,938,771	---	140,030	130,555	2,209,356
Mendota	195	118,674	80,950	21,887	2,629	---	1,262	225,402	---	---	---	225,402	---	5,346	742	231,490
Mendota Heights	11,658	2,066,312	5,383,665	1,842,920	1,606,196	226,594	---	11,125,687	5,279,432	2,000,017	630,631	19,035,767	810,000	4,243	4,166,665	24,016,675
Mentor	104	114,133	56,936	81,533	21,307	---	---	273,909	110,240	---	---	384,149	---	---	---	384,149
Middle River	310	131,696	72,541	81,460	67,157	77,044	---	429,898	32,090	13,000	9,967	484,955	---	1,100	45,104	531,159
Miesville	136	51,229	233,631	9,810	17,737	---	---	312,407	---	---	---	312,407	---	---	21,427	333,834
Milaca	3,063	583,127	1,079,173	247,783	255,832	38,691	136,857	2,341,463	1,031,487	355,804	67,995	3,796,749	---	---	151,816	3,948,565
Milan	418	140,806	94,933	34,608	23,948	203,446	---	497,741	138,714	18,591	38	655,084	---	---	4,359	659,443
Millerville	101	23,057	51,451	6,814	4,000	---	---	85,322	60,177	---	---	145,499	---	---	---	145,499
Millville	153	18,533	3,590	56,417	2,395	---	---	80,935	40,675	---	---	121,610	---	---	---	121,610
Milroy	256	172,535	32,946	44,867	6,075	2,577	---	259,000	1,997,610	---	38,004	2,294,614	---	---	254,685	2,549,299
Miltona	447	168,231	100,524	267,818	20,308	50,280	---	607,161	659,376	221,989	3,810	1,492,336	---	---	155,944	1,648,280

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Minneapolis	436,934	135,127,000	306,856,000	71,127,000	166,742,712	172,233,000	41,979,000	894,064,712	146,172,621	77,378,076	19,156,203	1,136,771,612	---	33,479,642	174,120,746	1,344,372,000
Minneiska	99	7,252	3,440	7,607	9,018	---	370	27,687	---	---	---	27,687	---	---	---	27,687
Minneota	1,365	239,309	289,332	309,815	213,901	1,155	39,474	1,092,986	257,619	261,377	44,652	1,656,634	---	---	279,924	1,936,558
Minnesota City	201	49,397	3,570	17,325	4,673	1,600	---	76,565	350	---	---	76,915	---	---	---	76,915
Minnesota Lake	650	94,543	308,738	212,212	48,219	515	11,440	675,667	100,246	45,000	4,505	825,418	---	---	---	825,418
Minnetonka	54,474	7,118,089	16,899,289	6,831,998	7,232,058	8,437,222	2,248,647	48,767,303	26,011,688	792,095	762,049	76,333,135	---	100,000	6,142,361	82,575,496
Minnetonka Beach	547	395,968	272,164	147,792	55,346	---	79,617	950,887	96,135	34,000	35,390	1,116,412	---	---	73,000	1,189,412
Minnetrista	8,827	1,146,447	3,217,837	1,394,512	148,678	---	---	5,907,474	1,129,843	715,000	243,516	7,995,833	---	---	269,269	8,265,102
Mizpah	63	9,671	2,763	8,063	3,708	1,336	3,031	28,572	---	---	---	28,572	---	---	---	28,572
Montevideo	5,513	910,838	1,816,695	1,269,038	421,435	160,627	147,398	4,726,031	3,473,286	875,000	234,569	9,308,886	---	16,000	334,159	9,659,045
Montgomery	3,504	616,390	1,659,168	464,187	260,579	86,938	---	3,087,262	2,686,872	291,583	170,513	6,236,230	---	---	483,000	6,719,230
Monticello	15,087	2,684,854	2,989,883	2,406,209	3,361,963	2,466,896	905,429	14,815,234	2,999,832	2,375,000	504,110	20,694,176	---	150,000	108,801	20,952,977
Montrose	3,983	386,900	544,744	223,074	189,276	2,097	---	1,346,091	4,948,304	411,415	138,770	6,844,580	---	---	77,316	6,921,896
Moorhead	46,200	6,965,045	17,519,100	5,656,656	4,919,569	1,842,768	3,898,379	40,801,517	26,750,338	59,845,678	6,575,637	133,973,170	---	773,913	2,027,453	136,774,536
Moose Lake	2,824	690,400	746,841	301,387	394,605	---	9,177	2,142,410	1,397,485	251,000	39,177	3,830,072	---	20,000	---	3,850,072
Mora	3,729	625,570	956,087	764,302	462,623	259,502	226,918	3,295,002	1,023,597	272,054	146,966	4,737,619	---	7,418	419,949	5,164,986
Morgan	882	149,409	325,739	235,684	212,512	21,346	59,833	1,004,523	24,511	114,636	20,192	1,163,862	---	51,307	4,240	1,219,409
Morris	4,961	752,872	1,608,992	735,535	683,228	361,523	726,102	4,868,252	7,246,072	1,046,757	149,175	13,310,256	---	---	639,813	13,950,069
Morristown	963	138,093	253,993	158,086	87,811	3,072	7,269	648,324	1,838,576	1,100,000	112,394	3,699,294	---	---	306,900	4,006,194
Morton	410	182,214	126,272	55,279	29,753	68,529	32,412	494,459	174,458	36,323	33,570	738,810	---	---	---	738,810
Motley	685	193,937	281,810	219,664	3,922	410	---	699,743	67,229	180,000	29,899	976,871	---	6,987	32,500	1,016,358
Mound	9,284	1,195,105	3,811,333	902,104	744,840	80,119	---	6,733,501	893,833	2,883,633	455,574	10,966,541	---	---	757,946	11,724,487
Mounds View	12,965	1,363,084	4,268,044	762,035	1,565,573	2,543,753	131,661	10,634,150	2,697,407	393,025	160,342	13,884,924	---	---	900,633	14,785,557
Mountain Iron	2,862	1,285,766	851,262	988,807	661,911	217,432	267,340	4,272,518	9,382,555	293,021	16,144	13,964,238	---	---	426,704	14,390,942
Mountain Lake	2,079	268,938	756,163	394,514	264,004	325,189	363,951	2,372,759	150,900	551,251	195,479	3,270,389	---	---	325,746	3,596,135
Murdock	316	139,845	77,529	46,667	---	16,207	---	280,248	66,190	14,182	2,616	363,236	---	---	---	363,236
Myrtle	47	16,022	32,849	6,482	3,807	---	---	59,160	---	---	---	59,160	---	4,164	---	63,324
Nashua	65	2,776	3,917	3,850	---	---	---	10,543	---	---	---	10,543	---	---	---	10,543
Nashwauk	971	433,350	665,426	325,590	102,236	134,341	131,401	1,792,344	173,149	55,635	1,919	2,023,047	---	61,600	123,195	2,207,842

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Nassau	65	23,896	4,062	6,775	4,772	---	15,772	55,277	---	---	---	55,277	---	---	---	55,277
Nelson	182	32,456	2,542	12,121	7,486	---	---	54,605	266,875	---	---	321,480	---	184	---	321,664
Nerstrand	275	125,627	99,410	80,820	3,130	---	25,925	334,912	23,650	22,900	8,845	390,307	---	---	27,386	417,693
Nevis	392	151,816	246,931	65,596	29,041	---	2,572	495,956	---	33,421	2,035	531,412	---	45,242	---	576,654
New Auburn	419	129,244	72,458	103,825	11,915	---	17,152	334,594	11,532	227,617	42,333	616,076	694,000	---	277,172	1,587,248
New Brighton	23,405	3,051,886	7,010,395	1,776,998	4,550,626	1,152,593	3,511,824	21,054,322	4,266,808	2,225,000	1,796,056	29,342,186	---	519,300	7,683,947	37,545,433
New Germany	475	127,502	112,788	44,138	9,723	---	45,395	339,546	138,998	253,750	57,201	789,495	---	---	127,627	917,122
New Hope	21,552	2,422,919	8,915,107	1,942,787	3,015,281	1,298,292	250,420	17,844,806	3,576,492	2,702,291	1,636,729	25,760,318	---	700,000	2,234,306	28,694,624
New London	1,323	279,825	453,841	173,253	81,976	92,196	---	1,081,091	1,009,204	217,000	74,397	2,381,692	---	---	536,056	2,917,748
New Munich	362	81,459	52,112	136,231	6,159	---	---	275,961	2,701	---	---	278,662	---	---	---	278,662
New Prague	8,340	1,191,589	2,343,100	1,096,135	715,398	128,858	---	5,475,080	2,547,989	983,273	307,699	9,314,041	---	121,270	97,592	9,532,903
New Richland	1,240	239,060	586,613	227,058	25,567	6,088	130,851	1,215,237	154,463	166,500	33,651	1,569,851	---	11,272	7,428	1,588,551
New Trier	85	31,881	1,538	8,054	1,455	---	3,380	46,308	---	15,000	2,387	63,695	---	---	---	63,695
New Ulm	14,115	3,802,243	4,267,531	2,962,541	4,732,139	983,181	408,933	17,156,568	6,333,060	2,880,272	717,544	27,087,444	---	---	4,907,605	31,995,049
New York Mills	1,287	569,174	429,288	167,224	312,083	81,793	---	1,559,562	1,540,054	167,374	93,934	3,360,924	---	1,193,187	337,486	4,891,597
Newfolden	358	111,501	83,213	57,149	11,895	---	51,199	314,957	525,366	5,000	3,420	848,743	---	116	2,550	851,409
Newport	4,501	914,660	1,168,001	447,162	483,848	3,234	32,704	3,049,609	3,203,142	815,000	346,926	7,414,677	---	---	694,000	8,108,677
Nicollet	1,193	149,544	164,620	166,195	15,953	---	2,400	498,712	102,425	280,000	59,549	940,686	---	---	29,236	969,922
Nielsville	78	37,552	4,879	7,353	2,947	---	343	53,074	---	---	---	53,074	---	55,595	---	108,669
Nimrod	80	7,132	1,160	3,304	1,889	---	9,064	22,549	---	---	---	22,549	---	---	---	22,549
Nisswa	2,121	714,664	1,035,558	772,756	411,879	25,553	142,750	3,103,160	321,189	512,000	78,311	4,014,660	---	---	380,440	4,395,100
Norcross	52	40,617	8,149	18,496	---	---	3,604	70,866	---	---	---	70,866	---	3,255	---	74,121
North Branch	11,756	2,046,496	3,213,699	990,805	322,197	302,271	---	6,875,468	2,708,607	1,436,386	332,622	11,353,083	---	---	252,142	11,605,225
North Mankato	14,886	1,015,788	2,979,987	2,038,147	3,015,736	955,198	201,974	10,206,830	11,577,149	2,115,000	859,416	24,758,395	---	105,000	2,937,325	27,800,720
North Oaks	5,195	789,818	1,787,513	44,215	38,768	---	368,574	3,028,888	138,890	64,492	8,206	3,240,476	---	---	265,000	3,505,476
North Saint Paul	12,486	1,287,229	5,361,302	1,101,747	620,184	767,428	164,804	9,302,694	2,882,339	1,305,276	759,626	14,249,935	980,000	---	1,246,939	16,476,874
Northfield	21,109	3,931,720	5,940,834	3,321,806	3,823,836	2,125,376	25,485	19,169,057	9,194,285	2,660,681	733,055	31,757,078	---	---	1,333,096	33,090,174
Northome	162	155,893	54,722	28,634	18,952	31,601	8,381	298,183	684,141	---	---	982,324	---	37,843	2,000	1,022,167
Northrop	224	22,127	35,901	16,150	4,546	---	4,220	82,944	---	---	---	82,944	---	---	---	82,944

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Norwood Young America	4,008	641,762	474,955	788,114	334,882	348,083	15,350	2,603,146	1,765,198	924,248	338,182	5,630,774	---	---	142,015	5,772,789
Nowthen	4,517	858,739	694,019	425,116	42,466	---	64,589	2,084,929	559,873	205,000	70,755	2,920,557	---	---	102,817	3,023,374
Oak Grove	9,102	874,701	1,576,401	639,979	94,650	4,106	34,378	3,224,215	2,282,213	---	6,938	5,513,366	---	---	1,634,001	7,147,367
Oak Park Heights	4,776	1,595,815	2,134,312	1,621,992	138,542	271,781	295,512	6,057,954	3,936,191	750,000	107,448	10,851,593	---	---	3,594,291	14,445,884
Oakdale	27,858	4,210,945	8,121,859	2,403,074	1,281,753	316,517	397,426	16,731,574	8,400,747	4,400,000	749,576	30,281,897	---	305,968	5,584,809	36,172,674
Odessa	102	46,330	23,238	15,404	762	---	10,484	96,218	1,235	2,616	245	100,314	---	---	---	100,314
Odin*	122	47,365	47,072	6,175	4,090	---	10,787	115,489	152,391	52,399	1,708	321,987	---	---	---	321,987
Ogema	207	27,112	20,649	42,486	296	---	4,383	94,926	7,422	6,600	33,413	142,361	---	---	---	142,361
Ogilvie	390	134,102	126,539	115,622	4,580	---	---	380,843	21,434	45,874	7,219	455,370	---	---	20,410	475,780
Okabena	208	92,027	41,055	34,445	7,076	---	---	174,603	77,338	7,204	696	259,841	---	---	---	259,841
Oklee	417	230,380	54,128	71,162	721	30,293	40,019	426,703	56,309	4,459	807	488,278	---	---	30,170	518,448
Olivia	2,347	687,545	912,480	662,912	400,110	530,964	32,736	3,226,747	1,572,353	389,000	125,123	5,313,223	---	71,960	235,500	5,620,683
Onamia	789	318,118	461,710	91,373	27,000	1,859	---	900,060	187,277	---	---	1,087,337	---	---	---	1,087,337
Ormsby	123	25,561	34,579	10,236	4,449	---	---	74,825	29,912	2,149	3,155	110,041	---	---	---	110,041
Orono	8,447	1,413,764	6,096,418	875,308	685,061	46,406	79,421	9,196,378	2,533,830	735,000	460,111	12,925,319	---	---	300,000	13,225,319
Oronoco	1,814	376,562	169,229	254,279	145,761	102,586	---	1,048,417	23,262,759	45,280	8,654	24,365,110	---	---	100,000	24,465,110
Orr	209	133,375	215,237	28,858	186,099	33,500	---	597,069	241,756	---	---	838,825	---	35,000	17,123	890,948
Ortonville	2,072	552,157	1,619,395	1,349,111	427,355	161,872	72,162	4,182,052	459,918	323,485	90,213	5,055,668	---	20,000	140,578	5,216,246
Osakis	1,808	412,283	583,245	196,825	67,361	131,118	9,272	1,400,104	735,432	299,472	35,158	2,470,166	---	---	49,050	2,519,216
Oslo	242	159,858	56,237	193,248	6,911	---	---	416,254	108,170	8,500	2,414	535,338	---	---	---	535,338
Osseo	2,642	771,493	1,358,077	239,441	196,178	655,881	592	3,221,662	1,187,682	1,225,000	328,101	5,962,445	---	---	1,640,280	7,602,725
Ostrander	232	141,702	58,461	61,297	15,251	---	---	276,711	311,485	---	---	588,196	---	---	---	588,196
Otsego	22,705	1,716,004	3,080,382	2,086,883	902,572	411,300	---	8,197,141	2,331,797	660,000	145,779	11,334,717	---	---	1,353,307	12,688,024
Ottertail	673	239,191	73,031	83,307	39,433	39,309	5,934	480,205	313,738	81,642	22,708	898,293	---	69,692	39,412	1,007,397
Owatonna	27,544	3,972,941	8,471,517	4,387,397	5,277,011	3,320,755	649,487	26,079,108	4,582,767	1,690,000	482,951	32,834,826	---	---	349,690	33,184,516
Palisade	166	63,422	49,439	66,247	---	---	---	179,108	58,647	---	---	237,755	---	---	---	237,755
Park Rapids	4,298	770,915	1,754,204	639,011	187,322	688,530	251,637	4,291,619	486,498	950,000	210,739	5,938,856	---	---	52,000	5,990,856
Parkers Prairie	1,015	215,051	397,579	158,069	179,495	13,129	---	963,323	92,358	13,000	1,351	1,070,032	---	50,000	43,013	1,163,045
Paynesville	2,578	513,445	967,389	511,271	240,619	340,950	199,592	2,773,266	242,018	707,361	136,985	3,859,630	---	1,320	361,365	4,222,315

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
Pease	245	68,025	8,561	38,528	4,080	155	5,050	124,399	8,380	30,600	7,306	170,685	---	---	44,135	214,820
Pelican Rapids	2,560	403,140	784,474	548,975	507,895	68,723	21,303	2,334,510	618,016	393,347	118,374	3,464,247	---	---	283,168	3,747,415
Pemberton	230	125,640	50,713	40,314	75,031	---	---	291,698	15,552	33,155	24,942	365,347	---	45,000	---	410,347
Pennock	492	110,650	69,155	32,224	22,077	---	---	234,106	70,005	5,000	2,736	311,847	---	6,090	---	317,937
Pequot Lakes	2,494	593,463	905,637	388,596	78,502	41,741	1,761	2,009,700	560,558	146,439	55,672	2,772,369	---	---	108,153	2,880,522
Perham	3,605	301,075	1,310,273	388,826	734,871	971,748	45,805	3,752,598	6,715,718	1,600,000	424,475	12,492,791	---	---	256,685	12,749,476
Perley*	113	12,787	6,257	4,175	---	---	---	23,219	---	---	---	23,219	---	---	---	23,219
Peterson	235	84,513	4,157	12,115	38,517	---	11,828	151,130	124,240	465,000	25,085	765,455	---	---	57,625	823,080
Pierz	1,456	227,309	408,221	179,783	19,910	53,456	---	888,679	741,894	26,000	1,642	1,658,215	---	---	127,598	1,785,813
Pillager	514	124,367	192,470	106,222	1,929	45,988	6,787	477,763	33,966	141,246	16,845	669,820	---	---	1,456	671,276
Pine City	3,458	849,633	922,719	469,063	308,856	405,510	13,410	2,969,191	2,923,873	585,000	157,090	6,635,154	---	---	171,901	6,807,055
Pine Island	3,930	598,893	905,924	1,160,638	577,227	208,746	5,041	3,456,469	675,138	3,537,068	267,229	7,935,904	---	4,000	490,016	8,429,920
Pine River	921	186,282	407,623	448,814	332,896	6,635	64,367	1,446,617	2,186,890	901,275	41,016	4,575,798	---	59,896	---	4,635,694
Pine Springs	370	65,165	7,907	82,426	---	---	5,586	161,084	---	---	---	161,084	---	---	---	161,084
Pipestone	4,106	953,171	1,130,445	1,231,547	1,065,185	367,815	199,508	4,947,671	3,801,236	1,078,716	355,467	10,183,090	---	265,808	486,102	10,935,000
Plainview	3,553	746,345	1,353,219	472,490	625,443	253,760	72,678	3,523,935	591,418	370,000	80,534	4,565,887	---	---	230,455	4,796,342
Plato	336	65,969	106,389	76,241	43,858	184	---	292,641	312,062	18,700	---	623,403	---	20,000	---	643,403
Plummer	281	129,289	61,149	23,481	9,425	900	---	224,244	2,087	---	42,119	268,450	---	1,497,026	30,314	1,795,790
Plymouth	80,762	7,194,365	24,279,889	6,548,468	10,358,984	4,855,003	5,056,131	58,292,840	47,337,219	3,125,646	1,563,240	110,318,945	---	482,703	32,244,106	143,045,754
Porter	155	28,295	59,092	29,523	15,501	---	10,581	142,992	38,661	10,251	1,615	193,519	---	---	---	193,519
Preston	1,340	501,972	473,053	182,689	256,693	240,290	50,286	1,704,983	1,141,058	205,568	93,405	3,145,014	1,591,381	45,482	548,840	5,330,717
Princeton	5,425	936,646	2,168,015	624,865	296,146	368,964	35,759	4,430,395	1,393,254	481,000	92,049	6,396,698	---	43,902	1,235,582	7,676,182
Prinsburg	525	173,965	115,087	128,800	15,180	---	6,363	439,395	942,837	9,741	8,920	1,400,893	---	30,000	---	1,430,893
Prior Lake	27,855	3,518,433	8,135,424	2,074,630	2,213,074	159,042	---	16,100,603	8,302,246	4,325,714	1,100,298	29,828,861	---	---	881,773	30,710,634
Proctor	3,097	806,167	1,372,335	539,371	53,102	32,927	---	2,803,902	1,599,139	366,269	147,448	4,916,758	---	20,000	960,959	5,897,717
Quamba	108	41,717	2,112	9,300	5,919	---	1,957	61,005	---	14,000	13,633	88,638	---	---	---	88,638
Racine	462	109,742	21,876	26,279	18,216	---	---	176,113	14,723	79,000	36,062	305,898	---	---	---	305,898
Ramsey	28,712	4,001,785	6,829,378	2,497,987	1,512,839	1,096,422	---	15,938,411	6,857,074	1,915,000	640,244	25,350,729	---	61,853	612,626	26,025,208
Randall	608	230,597	74,087	93,706	21,739	---	7,456	427,585	85,146	31,000	1,544	545,275	---	---	---	545,275

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Randolph*	463	109,061	192,020	424,922	3,789	---	1,095	730,887	---	---	---	730,887	---	---	---	730,887
Ranier	565	254,392	31,000	53,211	81,962	48,919	1,345	470,829	351,451	80,773	13,560	916,613	---	---	43,220	959,833
Raymond	812	143,089	148,064	125,354	21,336	272,286	1,200	711,329	197,493	195,000	21,721	1,125,543	---	---	17,453	1,142,996
Red Lake Falls	1,353	190,368	122,528	252,934	270,716	245,045	10,359	1,091,950	116,607	193,037	43,554	1,445,148	---	---	---	1,445,148
Red Wing	16,873	2,819,992	8,764,217	3,114,906	3,994,837	2,271,521	815,364	21,780,837	7,066,926	4,609,398	832,660	34,289,821	---	1,564,183	6,053,393	41,907,397
Redwood Falls	5,078	1,099,901	2,396,939	1,314,025	2,381,820	339,815	402,352	7,934,852	4,504,090	810,067	134,727	13,383,736	---	71,683	1,909,707	15,365,126
Regal	46	11,813	1,250	1,813	---	---	---	14,876	---	---	---	14,876	---	---	---	14,876
Remer	399	183,970	103,918	174,970	1,229	29,806	1,938	495,831	518,933	23,863	2,570	1,041,197	---	---	2,000	1,043,197
Renville	1,301	313,585	349,443	336,006	93,103	39,722	6,526	1,138,385	309,375	55,189	33,148	1,536,097	---	---	96,549	1,632,646
Revere	88	41,700	1,870	7,314	7,714	---	---	58,598	19,100	---	---	77,698	---	---	---	77,698
Rice	2,095	255,940	500,052	150,556	26,868	31,042	---	964,458	333,156	25,000	500	1,323,114	---	---	---	1,323,114
Rice Lake	4,101	437,110	468,505	984,219	20,605	---	---	1,910,439	170,849	269,236	23,740	2,374,264	---	---	148,314	2,522,578
Richfield	36,543	3,678,613	17,134,349	3,452,903	6,066,683	7,529,920	91,370	37,953,838	19,391,999	3,784,878	1,602,887	62,733,602	---	2,347,713	11,337,900	76,419,215
Richmond	1,508	225,637	279,050	322,988	217,786	72,111	---	1,117,572	205,460	103,000	77,827	1,503,859	---	---	---	1,503,859
Richville	76	14,212	957	18,089	6,168	---	7,004	46,430	3,200	---	---	49,630	---	---	---	49,630
Riverton	130	43,710	628	14,663	303,700	---	---	362,701	---	---	---	362,701	---	---	---	362,701
Robbinsdale	14,986	1,603,557	6,436,346	1,612,748	1,593,795	1,257,100	---	12,503,546	1,591,653	1,360,207	332,711	15,788,117	---	500,000	489,713	16,777,830
Rochester	125,055	16,170,893	58,687,635	16,057,423	23,317,761	8,424,364	16,974,249	139,632,325	77,329,660	20,128,738	3,307,798	240,398,521	---	1,426,462	26,236,839	268,061,822
Rock Creek	1,784	203,427	63,831	381,287	62,154	---	1,157	711,856	244,720	---	---	956,576	---	---	---	956,576
Rockford	4,781	637,677	1,094,585	594,574	258,014	64,551	52,553	2,701,954	917,751	251,691	207,566	4,078,962	---	---	559,000	4,637,962
Rockville	2,433	358,434	277,298	470,868	89,832	---	31,453	1,227,885	1,480,589	155,000	61,480	2,924,954	---	84,211	---	3,009,165
Rogers	14,430	3,264,456	6,149,927	1,227,512	1,847,510	327,972	249,956	13,067,333	6,860,472	635,000	217,940	20,780,745	---	---	1,288,787	22,069,532
Rollingstone	690	138,773	66,542	112,107	56,352	---	---	373,774	419,193	155,000	9,990	957,957	---	---	64,411	1,022,368
Roosevelt	146	24,443	3,501	8,263	1,450	---	6,010	43,667	---	---	---	43,667	---	---	---	43,667
Roscoe	131	26,035	4,846	18,698	---	---	---	49,579	47,924	---	---	97,503	---	---	---	97,503
Rose Creek	411	120,380	27,208	53,506	8,759	---	---	209,853	86,904	26,000	5,590	328,347	---	23,168	7,500	359,015
Roseau	2,850	564,658	1,240,931	450,916	698,446	1,063,556	147,526	4,166,033	655,312	104,740	11,874	4,937,959	---	---	303,152	5,241,111
Rosemount	26,943	3,194,021	6,953,238	2,399,874	3,056,148	672,342	48,063	16,323,686	11,402,362	1,261,775	238,907	29,226,730	---	258,816	5,938,716	35,424,262
Roseville*	36,810	10,658,110	15,013,283	5,822,135	6,099,167	3,912,147	---	41,504,842	6,961,364	2,020,000	438,731	50,924,937	---	5,179	558,120	51,488,236

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Rothsay	493	213,850	89,312	98,080	114,489	354	53,684	569,769	278,613	84,632	66,280	999,294	---	---	---	999,294
Round Lake	378	60,923	73,586	186,796	3,737	11,899	57,504	394,445	84,050	19,000	1,140	498,635	---	---	---	498,635
Royalton	1,280	159,942	354,327	157,022	30,236	18,573	---	720,100	544,281	79,000	15,479	1,358,860	---	---	27,500	1,386,360
Rush City	3,404	383,942	595,787	267,055	115,925	22,002	206,083	1,590,794	1,287,430	220,828	72,466	3,171,518	---	81,427	611,186	3,864,131
Rushford	1,880	132,725	705,845	111,661	300,319	137,759	57,108	1,445,417	2,575,444	536,665	136,765	4,694,291	935,000	---	256,581	5,885,872
Rushford Village	802	136,564	27,178	154,698	17,994	28,235	100,882	465,551	203,830	91,000	13,385	773,766	---	39,000	98,649	911,415
Rushmore	369	129,774	41,779	103,445	9,431	24,982	35,516	344,927	44,281	35,679	3,165	428,052	---	---	9,600	437,652
Russell	348	73,694	105,809	59,780	42,697	---	---	281,980	41,811	38,237	1,946	363,974	---	---	16,325	380,299
Ruthton	222	84,433	34,559	51,267	3,833	7,208	4,128	185,428	54,224	---	---	239,652	---	---	40,197	279,849
Rutledge	223	20,490	2,675	7,791	8,608	---	6,031	45,595	15,000	1,850	2,000	64,445	---	---	---	64,445
Sabin	629	79,124	38,273	51,852	19,407	8,274	---	196,930	---	126,017	18,835	341,782	---	4,798	4,000	350,580
Sacred Heart	507	167,126	179,659	173,995	25,103	56,033	---	601,916	230,723	107,284	63,335	1,003,258	---	---	20,622	1,023,880
Saint Anthony	9,060	1,192,482	5,379,082	922,612	568,613	1,433,131	49,286	9,545,206	3,733,875	3,170,000	902,852	17,351,933	---	116,835	2,440,165	19,908,933
Saint Anthony [Stearns]	91	2,587	2,104	4,290	2,000	---	---	10,981	---	---	---	10,981	---	---	---	10,981
Saint Augusta	3,633	458,239	360,098	234,482	190,572	---	4,799	1,248,190	1,353,850	33,333	3,033	2,638,406	---	420,408	---	3,058,814
Saint Bonifacius	2,267	342,043	586,943	386,630	6,840	---	4,088	1,326,544	909,443	287,165	37,862	2,561,014	---	62,000	---	2,623,014
Saint Charles	4,017	421,775	956,217	285,079	757,309	95,895	26,660	2,542,935	2,217,141	195,830	187,730	5,143,636	1,885,000	---	75,458	7,104,094
Saint Clair	754	113,386	153,071	272,138	16,330	116,230	120	671,275	286,381	20,000	7,666	985,322	---	---	51,634	1,036,956
Saint Cloud	71,122	6,443,643	35,555,991	6,723,570	5,674,092	2,714,153	620,200	57,731,649	16,197,575	10,187,676	2,619,699	86,736,599	---	693,267	11,685,949	99,115,815
Saint Francis	8,306	1,290,709	2,609,397	541,026	373,612	---	82,794	4,897,538	2,266,396	420,000	172,757	7,756,691	---	---	---	7,756,691
Saint Hilaire	268	125,469	17,726	29,305	37,888	---	445	210,833	20,797	---	---	231,630	---	---	---	231,630
Saint James	4,788	533,063	1,824,149	3,042,802	520,987	159,949	465,404	6,546,354	411,796	600,790	175,726	7,734,666	---	---	683,952	8,418,618
Saint Joseph	7,117	1,078,866	2,098,046	716,500	577,129	269,182	---	4,739,723	2,458,324	3,154,000	622,601	10,974,648	---	320,000	752,842	12,047,490
Saint Leo	89	15,986	21,833	3,927	3,620	---	---	45,366	3,775	---	---	49,141	---	---	---	49,141
Saint Louis Park	49,786	9,786,833	20,750,758	16,876,505	7,602,964	19,487,807	1,303,181	75,808,048	3,502,579	4,256,875	2,352,518	85,920,020	1,345,000	2,737,512	3,360,324	93,362,856
Saint Martin	315	102,383	118,462	92,554	---	2,176	---	315,575	59,318	82,201	31,467	488,561	---	---	76,495	565,056
Saint Mary's Point	350	77,076	81,208	84,003	3,976	---	45,319	291,582	51,553	---	---	343,135	---	---	54,476	397,611
Saint Michael	20,371	1,615,298	2,247,380	2,896,871	1,102,914	1,017,032	8,564	8,888,059	2,519,999	1,468,782	305,797	13,182,637	---	120,000	4,079,847	17,382,484
Saint Paul	310,992	85,085,057	213,632,619	53,430,059	69,358,838	64,134,251	11,253,501	496,894,325	47,600,722	66,721,579	18,252,155	629,468,781	---	6,313,990	129,134,963	764,917,734

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Saint Paul Park	5,498	562,758	1,734,520	752,954	305,753	9,547	12,664	3,378,196	111,045	500,000	142,085	4,131,326	---	585,971	574,077	5,291,374
Saint Peter	12,590	1,026,360	3,799,897	1,748,787	2,754,395	576,857	---	9,906,296	7,670,205	1,139,650	310,605	19,026,756	---	---	294,488	19,321,244
Saint Rosa	56	17,811	3,630	6,883	22,759	---	---	51,083	13,522	---	---	64,605	---	---	---	64,605
Saint Stephen	806	180,174	170,993	134,536	20,053	6,997	---	512,753	865	71,000	9,857	594,475	---	---	---	594,475
Saint Vincent	61	5,011	29,664	9,314	100	---	3,194	47,283	---	---	---	47,283	---	---	---	47,283
Sanborn	320	106,901	73,156	83,798	32,223	5,206	4,962	306,246	57,189	---	---	363,435	---	---	26,266	389,701
Sandstone	2,583	694,703	492,119	437,103	394,453	127,468	---	2,145,846	836,446	201,000	64,756	3,248,048	---	---	153,798	3,401,846
Sargeant*	62	31,114	1,338	3,480	---	---	---	35,932	---	---	---	35,932	---	---	---	35,932
Sartell	19,606	1,468,310	4,808,961	1,741,443	1,366,690	221,692	33,957	9,641,053	16,421,758	3,320,000	1,654,013	31,036,824	---	---	4,707,151	35,743,975
Sauk Centre	4,660	893,773	2,375,212	726,573	614,744	163,874	100,004	4,874,180	8,760,090	1,622,751	407,084	15,664,105	---	---	1,554,878	17,218,983
Sauk Rapids	13,559	1,062,317	3,649,531	1,248,119	694,691	369,236	---	7,023,894	6,432,136	395,000	203,983	14,055,013	---	596,912	462,021	15,113,946
Savage	33,137	3,654,931	9,667,344	2,944,567	2,432,145	208,028	32,440	18,939,455	6,886,770	4,905,000	1,124,228	31,855,453	---	---	3,249,395	35,104,848
Scandia	4,001	570,509	530,584	644,254	218,760	4,713	27,846	1,996,666	1,146,074	322,000	102,785	3,567,525	---	---	6,731	3,574,256
Scanlon	1,019	158,583	130,670	95,132	39,605	---	---	423,990	118,068	15,000	6,305	563,363	---	---	---	563,363
Seaforth	81	22,043	22,064	22,086	17,532	---	1,148	84,873	9,739	3,562	523	98,697	---	808	---	99,505
Sebekka	739	254,261	343,211	149,526	30,171	82,873	1,613	861,655	54,319	213,946	67,828	1,197,748	---	---	73,220	1,270,968
Sedan	50	10,883	11,651	6,294	11,295	---	---	40,123	---	4,400	177	44,700	---	---	7,316	52,016
Shafer	1,201	277,966	88,063	132,713	45,193	222	---	544,157	50,592	70,000	22,332	687,081	---	450,000	---	1,137,081
Shakopee	45,961	5,164,404	15,364,768	4,552,821	7,914,053	3,276,174	35,016	36,307,236	10,979,692	1,510,699	1,296,091	50,093,718	---	---	1,877,547	51,971,265
Shelly	179	65,445	54,787	67,041	14,373	77	585	202,308	27,858	---	---	230,166	---	---	752	230,918
Sherburn	1,063	312,466	556,588	325,260	19,893	---	3,494	1,217,701	2,322,412	222,000	34,354	3,796,467	---	---	---	3,796,467
Shevlin*	137	38,450	84,112	37,320	36,727	---	---	196,609	9,052	---	---	205,661	---	---	145,000	350,661
Shoreview	27,141	3,165,245	5,461,452	1,643,119	8,928,034	1,837,567	950,467	21,985,884	4,834,045	2,005,000	743,224	29,568,153	---	---	4,724,489	34,292,642
Shorewood	7,859	1,704,766	2,046,942	1,202,259	422,336	---	---	5,376,303	2,968,023	1,695,000	165,832	10,205,158	---	---	610,249	10,815,407
Silver Bay	1,895	680,602	665,237	582,337	1,090,220	222,238	14,193	3,254,827	928,531	354,754	26,986	4,565,098	---	---	1,290,481	5,855,579
Silver Lake	884	148,120	480,045	199,203	191,345	---	3,556	1,022,269	54,164	126,000	22,581	1,225,014	---	---	141,597	1,366,611
Skyline	287	28,108	40,933	6,314	9,699	---	---	85,054	---	---	---	85,054	---	30,000	---	115,054
Slayton	2,032	347,752	785,560	456,201	404,812	9,095	26,454	2,029,874	681,851	192,101	54,281	2,958,107	---	---	634,609	3,592,716
Sleepy Eye	3,431	825,420	969,226	411,067	689,076	339,166	335,641	3,569,596	759,064	842,875	337,512	5,509,047	---	996,499	1,917,305	8,422,851

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Sobieski	209	30,743	5,384	29,698	73,907	---	1,300	141,032	---	---	---	141,032	---	---	---	141,032
Solway	79	12,247	4,900	9,443	12,500	---	4,348	43,438	---	---	---	43,438	---	---	---	43,438
South Haven	187	176,693	189,652	21,749	3,108	---	11,997	403,199	2,629,280	---	36,935	3,069,414	---	---	60,419	3,129,833
South Saint Paul	20,489	3,357,002	9,576,038	2,992,344	3,826,918	1,878,637	1,707,946	23,338,885	19,300,344	1,850,000	663,689	45,152,918	---	---	1,036,062	46,188,980
Spicer	1,124	315,977	266,279	584,379	257,290	40,969	13,367	1,478,261	1,292,393	460,000	122,133	3,352,787	---	---	1,338,285	4,691,072
Spring Grove	1,265	447,237	402,284	163,212	285,108	94,851	156,430	1,549,122	247,104	219,110	13,679	2,029,015	---	---	380,159	2,409,174
Spring Hill	64	7,975	970	5,907	25,285	---	7,936	48,073	---	---	---	48,073	---	---	---	48,073
Spring Lake Park	7,430	1,058,160	2,400,339	990,210	1,208,887	256,291	202,907	6,116,794	190,449	803,211	53,634	7,164,088	---	24,316	615,057	7,803,461
Spring Park	1,716	519,528	690,740	117,731	7,231	143,596	32,006	1,510,832	217,166	106,250	19,521	1,853,769	---	---	---	1,853,769
Spring Valley	2,476	230,003	481,267	334,748	397,321	126,532	---	1,569,871	1,615,632	711,000	159,305	4,055,808	---	24,784	622,693	4,703,285
Springfield	2,012	854,232	727,177	430,369	765,735	170,240	88,697	3,036,450	996,381	408,840	133,813	4,575,484	---	187,867	240,237	5,003,588
Squaw Lake	106	14,878	40,180	6,132	615	---	4,665	66,470	---	2,395	4,189	73,054	---	---	---	73,054
Stacy	1,726	318,596	226,047	69,968	43,382	16,526	---	674,519	432,756	95,000	74,021	1,276,296	---	---	---	1,276,296
Staples	3,010	455,266	1,269,007	672,718	103,938	550,217	82,710	3,133,856	647,604	1,003,000	232,370	5,016,830	---	---	126,223	5,143,053
Starbuck	1,440	312,067	694,134	235,894	80,177	45,356	18,918	1,386,546	126,941	334,671	66,270	1,914,428	---	---	57,728	1,972,156
Steen	173	44,005	14,728	6,596	5,983	---	18,121	89,433	145,609	---	---	235,042	---	---	---	235,042
Stephen	595	292,364	210,381	42,892	153,055	2,224	103,256	804,172	46,633	48,750	15,166	914,721	---	85,000	24,934	1,024,655
Stewart	495	263,700	187,106	137,938	6,409	77	---	595,230	162,442	118,000	68,279	943,951	---	---	190,695	1,134,646
Stewartville	6,903	855,999	1,042,932	627,457	1,083,362	408,641	100,359	4,118,750	2,817,993	701,659	106,857	7,745,259	---	---	71,840	7,817,099
Stillwater	19,425	4,500,410	7,525,731	1,843,138	4,810,445	1,329,483	53,379	20,062,586	8,571,834	3,309,500	1,056,814	33,000,734	---	---	1,921,715	34,922,449
Stockton	813	129,097	21,975	90,970	5,853	---	578	248,473	242,359	---	---	490,832	---	---	165,491	656,323
Storden	232	60,455	41,131	84,658	14,824	5,484	16,791	223,343	9,438	4,065	1,332	238,178	---	---	12,500	250,678
Strandquist	68	35,569	2,247	5,421	746	---	5,805	49,788	---	---	---	49,788	---	4,567	---	54,355
Strathcona	25	6,468	4,068	2,807	2,603	---	---	15,946	---	---	---	15,946	---	---	---	15,946
Sturgeon Lake	453	178,126	77,174	172,776	723	---	895	429,694	47,863	---	---	477,557	---	---	---	477,557
Sunburg	94	37,104	83,897	8,240	13,230	28,732	---	171,203	134,471	---	---	305,674	---	---	8,000	313,674
Sunfish Lake	520	318,062	216,424	93,237	---	---	27,659	655,382	181,232	170,000	42,872	1,049,486	---	---	---	1,049,486
Swanville	333	126,586	22,469	134,201	22,904	3,700	5,523	315,383	23,407	60,000	10,461	409,251	---	5,352	---	414,603
Taconite	648	242,627	59,760	106,101	44,015	---	40,598	493,101	31,659	---	---	524,760	---	---	4,000	528,760

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Tamarack*	71	82,187	1,005	35,626	63,791	---	8,012	190,621	928	3,824	423	195,796	---	---	---	195,796
Taopi	62	7,257	4,332	8,733	7,317	246,719	400	274,758	---	---	---	274,758	---	---	276,140	550,898
Taunton	135	81,068	22,879	9,554	307	---	---	113,808	---	---	---	113,808	---	---	500	114,308
Taylor's Falls	1,102	330,698	214,156	196,879	31,732	14,112	---	787,577	392,276	140,000	40,675	1,360,528	---	90,652	---	1,451,180
Tenstrike	195	10,729	9,195	23,140	200	---	---	43,264	---	---	---	43,264	---	---	---	43,264
Thief River Falls	9,058	1,680,732	3,725,086	864,327	778,176	1,716,100	1,177,929	9,942,350	2,856,189	975,313	189,596	13,963,448	---	962,075	71,351	14,996,874
Tintah	67	16,386	35,560	10,497	4,200	---	6,998	73,641	28,550	---	---	102,191	---	---	10,677	112,868
Tonka Bay	1,608	382,584	870,105	204,395	63,496	---	8,979	1,529,559	956,860	---	---	2,486,419	---	---	161,900	2,648,319
Tower	426	280,781	104,047	229,143	107,417	104,992	146,471	972,851	693,204	141,523	29,096	1,836,674	---	6,450	12,000	1,855,124
Tracy	2,070	865,323	505,374	562,581	320,798	178,635	235,251	2,667,962	1,111,492	522,108	235,312	4,536,874	---	---	251,318	4,788,192
Trail	39	7,382	700	5,555	1,786	---	6,132	21,555	---	---	---	21,555	---	---	---	21,555
Trimont	709	229,096	268,426	72,539	31,901	189,367	---	791,329	289,299	32,484	24,436	1,137,548	---	---	---	1,137,548
Trommald	108	18,427	1,500	14,422	---	---	750	35,099	1,394	---	---	36,493	---	---	---	36,493
Trosky	95	32,206	6,003	17,805	2,096	---	6,413	64,523	---	---	6,615	71,138	---	---	---	71,138
Truman	1,098	222,783	322,981	298,214	89,226	70	16,749	950,023	143,081	73,763	17,303	1,184,170	---	264,557	119,257	1,567,984
Turtle River	89	14,533	3,341	7,595	---	---	875	26,344	---	---	---	26,344	---	---	---	26,344
Twin Lakes	133	35,304	8,880	8,076	4,257	---	---	56,517	---	---	---	56,517	---	---	---	56,517
Twin Valley	727	146,210	304,782	92,960	53,987	23,791	4,563	626,293	106,410	18,086	---	750,789	---	71,951	53,740	876,480
Two Harbors	3,698	886,270	1,649,038	1,270,778	1,003,913	769,112	304,359	5,883,470	1,933,087	201,279	164,055	8,181,891	---	420,000	1,310,457	9,912,348
Tyler	1,112	255,592	199,860	224,774	182,005	90,086	5,587	957,904	128,375	68,603	20,471	1,175,353	---	---	116,215	1,291,568
Ulen	493	160,704	81,773	63,387	51,196	789	1,359	359,208	181,837	---	---	541,045	---	13,404	---	554,449
Underwood	359	82,062	43,056	59,957	15,427	15,325	---	215,827	263,354	---	---	479,181	---	---	753	479,934
Upsala	485	144,687	83,753	145,935	62,982	9,716	---	447,073	355,292	90,600	26,245	919,210	---	---	80,221	999,431
Urbank	50	22,079	2,433	16,502	13,550	---	---	54,564	560	---	---	55,124	---	5,683	1,530	62,337
Utica	265	39,952	7,520	19,037	10,821	---	1,066	78,396	90,253	78,450	9,486	256,585	---	---	---	256,585
Vadnais Heights	13,270	1,555,336	3,125,344	1,300,154	1,100,468	280,330	24,767	7,386,399	2,082,750	330,000	173,807	9,972,956	---	---	---	9,972,956
Vergas	343	99,773	82,748	166,880	96,721	1,353	13,460	460,935	126,477	66,000	31,985	685,397	---	---	8,000	693,397
Vermillion	434	85,543	14,971	39,390	14,955	---	---	154,859	13,269	---	---	168,128	---	43,309	---	211,437
Verndale	504	109,613	256,379	81,586	57,988	13,771	6,404	525,741	95,839	277,991	12,359	911,930	---	---	207	912,137

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Vernon Center	329	98,784	72,172	84,531	646	14,890	---	271,023	681,035	---	20,666	972,724	---	12,910	81,854	1,067,488
Vesta	273	105,624	63,074	80,625	38,298	8,600	---	296,221	253,313	---	---	549,534	---	---	---	549,534
Victoria	11,289	2,080,305	1,560,755	912,701	1,315,655	40,476	29,687	5,939,579	5,084,129	2,100,000	497,133	13,620,841	945,000	---	2,168,367	16,734,208
Viking	82	34,864	57,161	23,084	3,618	---	68	118,795	---	---	---	118,795	---	---	---	118,795
Villard	232	69,469	65,581	37,961	39,005	---	---	212,016	16,852	---	---	228,868	---	---	22,000	250,868
Vining	62	17,086	33,014	10,856	11,423	---	83	72,462	30,830	---	---	103,292	---	---	---	103,292
Virginia	8,331	2,738,276	9,946,100	3,736,918	4,958,169	978,691	---	22,358,154	6,933,518	1,684,114	1,488,438	32,464,224	---	1,521	1,435,785	33,901,530
Wabasha	2,622	699,930	1,669,605	775,815	280,263	249,091	---	3,674,704	3,228,426	471,000	34,119	7,408,249	---	---	172,000	7,580,249
Wabasso	736	245,767	296,482	218,397	136,403	46,998	---	944,047	547,039	221,118	60,064	1,772,268	---	37,500	106,189	1,915,957
Waconia	13,593	2,515,919	2,274,577	2,861,736	2,679,898	402,493	---	10,734,623	7,781,307	3,414,138	1,053,232	22,983,300	---	375,000	2,310,319	25,668,619
Wadena	4,311	377,349	1,467,383	686,897	392,176	692,792	95,162	3,711,759	6,149,005	376,000	86,029	10,322,793	---	279,163	351,145	10,953,101
Wahkon	242	168,439	9,375	98,099	28,103	---	---	304,016	---	80,000	8,695	392,711	---	---	---	392,711
Waite Park	8,444	1,676,925	4,320,392	1,931,031	1,137,594	290,987	416,184	9,773,113	2,546,678	1,473,998	569,292	14,363,081	---	---	2,039,401	16,402,482
Waldorf	222	96,385	44,475	124,358	19,130	---	5,823	290,171	1,767,411	---	146,760	2,204,342	3,439,000	---	239,198	5,882,540
Walker	975	492,625	435,814	232,601	150,343	8,879	80,641	1,400,903	461,836	50,000	3,875	1,916,614	---	260,737	430,323	2,607,674
Walnut Grove	744	166,062	204,070	218,566	29,039	13,727	6,639	638,103	154,315	50,000	14,138	856,556	---	1,655	54,444	912,655
Walters	65	21,720	30,269	9,155	1,944	---	5,480	68,568	159,470	19,570	11,217	258,825	---	---	13,443	272,268
Waltham	160	32,217	1,611	28,421	1,869	---	---	64,118	---	---	---	64,118	---	25,211	---	89,329
Wanamingo	1,175	158,849	248,004	199,779	129,573	176,909	---	913,114	22,602	508,000	79,961	1,523,677	1,375,000	---	20,977	2,919,654
Wanda	81	30,847	20,917	14,678	2,550	---	---	68,992	---	---	---	68,992	---	4,233	3,000	76,225
Warba*	163	80,550	21,838	8,069	11,723	---	1,513	123,693	---	---	---	123,693	---	---	---	123,693
Warren	1,628	1,022,370	201,014	97,926	284,336	125,954	56,617	1,788,217	518,691	208,847	65,527	2,581,282	---	---	45,879	2,627,161
Warroad	1,857	377,148	1,417,629	302,543	772,227	589,325	790,341	4,249,213	647,503	---	---	4,896,716	---	---	9,023	4,905,739
Waseca	9,306	1,368,005	3,895,902	1,712,690	1,274,818	330,117	151,801	8,733,333	3,147,741	380,000	108,924	12,369,998	---	189	526,390	12,896,577
Watertown	4,848	751,330	1,014,614	578,081	257,605	211,685	---	2,813,315	1,353,091	523,000	95,665	4,785,071	---	---	844,005	5,629,076
Waterville	1,776	248,717	690,394	348,511	62,870	36,304	---	1,386,796	591,578	150,000	27,606	2,155,980	---	---	---	2,155,980
Watkins	1,045	248,128	405,984	184,538	102,384	3,203	---	944,237	164,722	130,000	98,189	1,337,148	---	---	80,280	1,417,428
Watson	183	89,856	2,939	39,576	5,558	---	---	137,929	253,204	21,223	10,074	422,430	---	---	8,944	431,374
Waubun	413	60,717	79,659	51,537	23,724	---	1,272	216,909	76,105	37,240	8,466	338,720	---	---	---	338,720

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Current Expenditures								Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
	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	
Waverly	2,116	511,992	438,613	337,889	52,757	19,209	5,500	1,365,960	470,217	14,000	17,226	1,867,403	---	---	---	1,867,403
Wayzata	4,437	2,032,418	2,899,249	855,407	1,708,253	2,852,458	9,323	10,357,108	1,932,468	983,001	416,764	13,689,341	---	---	767,000	14,456,341
Welcome	717	153,907	350,020	164,994	59,851	27,652	17,176	773,600	140,538	213,000	89,316	1,216,454	---	---	---	1,216,454
Wells	2,373	735,831	739,921	560,122	468,882	242,295	40,964	2,788,015	906,653	387,500	156,338	4,238,506	---	---	1,972	4,240,478
Wendell	163	186,327	32,724	12,580	8,470	20,900	1,765	262,766	---	---	---	262,766	---	---	---	262,766
West Concord	869	364,640	255,372	210,713	133,548	19,836	1,531	985,640	99,392	204,000	64,665	1,353,697	---	---	8,000	1,361,697
West Saint Paul	21,169	3,230,936	10,013,328	3,018,952	1,168,945	545,507	96,049	18,073,717	6,293,765	3,190,000	1,148,830	28,706,312	---	---	2,384,112	31,090,424
West Union	91	22,879	1,160	4,835	2,470	---	---	31,344	---	---	---	31,344	---	---	---	31,344
Westbrook	785	167,244	217,030	288,328	133,745	4,486	2,530	813,363	127,570	85,000	32,000	1,057,933	---	---	51,250	1,109,183
Westport	44	6,801	982	3,416	---	---	6,613	17,812	---	---	---	17,812	---	---	---	17,812
Whalan	72	37,158	4,348	34,054	9,462	---	---	85,022	---	---	---	85,022	---	---	---	85,022
Wheaton	1,455	272,341	550,652	335,925	256,884	30,614	38,964	1,485,380	37,158	83,588	32,674	1,638,800	---	---	---	1,638,800
White Bear Lake	25,067	2,395,669	7,602,934	2,991,136	1,673,359	651,882	---	15,314,980	6,110,431	1,150,000	787,340	23,362,751	---	17,000	4,114,340	27,494,091
Wilder	63	26,802	3,174	9,343	265	---	1,532	41,116	3,498	---	---	44,614	---	---	---	44,614
Willernie	515	162,033	71,451	121,416	9,121	---	---	364,021	276,975	10,752	347	652,095	---	---	---	652,095
Williams	212	77,933	69,137	45,113	35,049	---	624	227,856	---	---	---	227,856	---	---	---	227,856
Willmar	21,962	4,590,555	7,269,383	3,819,326	2,818,353	877,796	180,391	19,555,804	21,103,870	3,745,000	1,248,506	45,653,180	---	---	6,262,210	51,915,390
Willow River	407	200,702	83,702	50,261	397	---	---	335,062	13,500	---	---	348,562	---	---	---	348,562
Wilmont	333	104,084	64,620	37,712	43,205	---	---	249,621	30,124	---	---	279,745	---	---	11,250	290,995
Wilton	275	25,800	4,149	14,042	2,818	---	---	46,809	---	3,336	517	50,662	---	---	---	50,662
Windom	4,966	468,078	2,338,121	485,266	601,661	2,423,357	259,175	6,575,658	666,377	961,409	288,675	8,492,119	---	73,434	68,407	8,633,960
Winger	167	102,956	45,790	17,463	1,433	---	2,869	170,511	---	---	---	170,511	---	---	---	170,511
Winnebago	1,365	360,706	574,777	276,854	241,197	153,337	---	1,606,871	270,437	266,000	28,934	2,172,242	---	---	---	2,172,242
Winona	25,995	3,846,177	9,429,946	3,112,602	2,187,096	1,578,279	48,374	20,202,474	3,706,792	879,328	186,470	24,975,064	---	82,082	1,243,092	26,300,238
Winsted	2,278	508,489	871,052	429,484	74,701	698,129	68,974	2,650,829	1,451,397	467,000	93,357	4,662,583	---	---	517,106	5,179,689
Winthrop	1,356	284,044	625,467	256,447	119,456	56,098	---	1,341,512	667,854	252,308	95,029	2,356,703	---	---	---	2,356,703
Winton	169	79,227	8,380	24,189	9,314	---	2,489	123,599	12,434	6,881	3,701	146,615	---	6,000	---	152,615
Wolf Lake	70	46,994	122,153	7,990	28,226	---	14,086	219,449	46,712	---	---	266,161	---	900	600	267,661
Wolverton	119	58,554	12,252	29,585	17,169	---	---	117,560	---	---	---	117,560	---	---	---	117,560

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2022

Name of City	Popu- lation	Current Expenditures							Debt Service				Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Wood Lake	366	93,027	98,486	126,610	49,685	---	---	367,808	356,703	900,000	18,336	1,642,847	---	---	759,891	2,402,738
Woodbury	77,224	8,942,820	21,071,792	11,878,360	8,071,761	500,854	---	50,465,587	20,282,994	4,249,837	1,574,777	76,573,195	---	600,356	9,490,407	86,663,958
Woodland	386	102,606	193,994	151,731	---	---	25,363	473,694	42,234	---	5,766	521,694	---	---	---	521,694
Woodstock	109	32,362	10,060	18,138	1,835	---	---	62,395	---	6,000	450	68,845	---	---	---	68,845
Worthington	14,052	1,865,376	4,799,457	1,027,733	1,904,324	499,856	330,025	10,426,771	11,170,048	1,515,000	444,520	23,556,339	---	23,454	3,159,696	26,739,489
Wrenshall	452	88,819	65,724	79,408	2,568	---	---	236,519	399,518	37,000	11,536	684,573	---	---	149,457	834,030
Wright	170	29,597	230,674	13,496	3,499	---	---	277,266	28,089	---	---	305,355	---	---	8,303	313,658
Wykoff	436	109,422	94,331	31,383	34,267	---	---	269,403	260,218	89,000	18,369	636,990	---	30,199	3,698	670,887
Wyoming	8,228	616,411	2,282,928	859,224	265,458	18,501	---	4,042,522	1,361,683	1,244,534	237,633	6,886,372	---	---	643,324	7,529,696
Zemple	80	9,063	3,313	5,738	---	---	1,478	19,592	---	---	---	19,592	---	---	---	19,592
Zimmerman	6,575	636,776	1,120,297	426,947	250,573	1,727	---	2,436,320	1,079,791	123,000	61,018	3,700,129	---	---	561,700	4,261,829
Zumbro Falls	182	40,789	253,479	68,163	40,518	58,942	1,412	463,303	---	117,928	4,572	585,803	262,841	2,759	---	851,403
Zumbrota	4,036	628,271	1,021,353	623,870	594,945	258,909	---	3,127,348	1,014,577	155,000	77,410	4,374,335	---	329,107	746,073	5,449,515
State Total	4,834,875	\$858,668,173	\$1,938,260,685	\$709,305,974	\$745,929,614	\$545,100,069	\$155,229,337	\$4,952,493,852	\$1,895,726,885	\$707,299,152	\$186,986,257	\$7,742,506,146	\$83,421,611	\$105,683,189	\$901,739,817	\$8,833,350,763

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	1,773	---	20,025	52,255	---	29,101	---	---	---	---	101,381
Adams	697	---	103,969	---	---	17,754	---	---	80,686	---	202,409
Adrian	1,211	1,729	179,919	874,291	---	31,907	27,471	---	---	---	1,115,317
Afton	2,983	24,009	---	157,513	---	135,699	---	---	---	---	317,221
Aitkin	2,266	---	183,873	283,768	---	5,065	3,794	---	79,129	---	555,629
Akeley	426	322	4,892	---	---	17,700	---	---	---	---	22,914
Albany	2,837	---	15,000	2,659,495	---	---	---	---	---	---	2,674,495
Albert Lea	18,500	545	377,179	9,317,722	---	667,091	134,922	520,897	---	---	11,018,356
Alberta	91	---	---	---	---	---	---	---	---	---	---
Albertville	8,220	5,817	19,252	1,633,552	---	123,977	50,000	---	---	---	1,832,598
Alden	579	---	53,265	623	---	---	---	---	---	---	53,888
Aldrich	35	---	---	---	---	---	---	---	---	---	---
Alexandria	15,263	36,267	1,770,388	3,336,093	---	210,367	---	159,893	---	---	5,513,008
Alpha	106	---	68,799	963	---	---	---	---	---	---	69,762
Altura	468	---	4,530	---	---	---	---	---	12,300	---	16,830
Alvarado	396	6,060	---	15,526	---	---	---	---	---	---	21,586
Amboy	537	---	8,286	142,868	---	14,900	---	---	---	---	166,054
Andover	32,822	296,850	584,126	4,686,239	---	803,230	27,618	---	388,924	---	6,786,987
Annandale	3,441	77,229	747,947	163,629	---	97,219	22,729	---	---	---	1,108,753
Anoka	18,127	144,882	4,176,377	3,978,467	---	1,060,530	85,008	---	---	80,316	9,525,580
Apple Valley	55,673	533,041	77,754	13,444,294	---	649,287	---	---	69,170	---	14,773,546
Appleton	1,425	41,910	5,604	12,622	---	1,390,866	---	---	---	382	1,451,384
Arco	85	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,682	210,148	98,396	1,708,553	---	273,197	---	---	---	---	2,290,294
Argyle	558	---	---	29,524	---	---	---	---	---	---	29,524
Arlington	2,329	5,400	75,318	171,066	---	73,122	6,489	---	---	---	331,395
Ashby	472	1,918	---	219,299	---	---	---	---	24,097	---	245,314
Askov	340	23,363	31,644	---	---	30,142	---	---	---	---	85,149
Atwater	1,137	---	13,962	228,645	---	56,341	---	---	---	---	298,948
Audubon	557	---	5,000	109,055	---	---	7,190	---	---	---	121,245
Aurora	1,688	35,059	9,878	16,233	---	143,914	---	---	156,244	9,402	370,730
Austin	26,626	123,034	56,761	4,455,406	---	4,904,266	94,503	685,266	---	---	10,319,236

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	114	594	---	2,525	---	---	---	---	---	---	3,119
Avon	1,667	---	34,571	136,684	---	24,136	---	---	---	---	195,391
Babbitt	1,384	---	470,507	---	---	4,269,770	62,773	---	---	---	4,803,050
Backus	266	---	30,364	7,075	---	---	---	32,200	---	---	69,639
Badger	453	18,500	---	---	---	---	---	---	---	---	18,500
Bagley	1,299	---	33,979	---	---	11,950	---	165,607	---	---	211,536
Balaton	593	6,835	185,498	135,318	---	29,298	13,624	---	---	---	370,573
Barnesville	2,858	37,059	44,280	12,725	---	189,524	---	---	---	---	283,588
Barnum	631	53,013	25,502	---	---	---	---	---	43,137	---	121,652
Barrett	370	---	---	531,773	---	---	---	---	---	---	531,773
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	857	763	1,406	277,310	---	---	---	---	---	---	279,479
Baudette	976	29,078	15,528	630,260	---	43,539	---	---	---	---	718,405
Baxter	9,030	---	---	7,244,693	---	292,675	---	---	---	23,573	7,560,941
Bayport	3,691	---	196,127	360,411	---	1,333,097	---	---	---	485	1,890,120
Beardsley	221	---	47,127	49,685	---	10,755	---	---	---	---	107,567
Beaver Bay	126	7,268	---	8,090	---	---	---	---	---	---	15,358
Beaver Creek	284	---	2,957	104,160	---	3,920	---	---	---	---	111,037
Becker	5,034	342,211	84,084	3,256,951	---	613,418	7,813,178	---	---	---	12,109,842
Bejou	87	---	---	---	---	---	---	---	---	---	---
Belgrade	744	7,791	10,000	35,877	---	6,325	---	---	---	---	59,993
Belle Plaine	7,415	53,191	271,577	1,435,171	---	608,860	1,675	---	---	---	2,370,474
Bellechester	179	---	---	---	---	---	---	---	---	---	---
Bellingham	148	---	493	451	---	15,689	---	---	---	---	16,633
Beltrami	88	---	---	---	---	7,606	---	---	---	---	7,606
Belview	288	---	---	9,199	---	13,250	---	---	---	---	22,449
Bemidji	15,947	79,320	272,999	3,466,729	---	284,062	2,236	---	---	---	4,105,346
Bena	147	---	---	---	---	---	---	---	---	---	---
Benson	3,562	---	25,578	655,162	---	175,086	335,320	39,500	---	---	1,230,646
Bertha	557	1,607	32,023	1,300	---	---	---	---	---	---	34,930
Bethel	479	---	58,879	---	---	---	---	---	---	---	58,879
Big Falls	192	264	---	---	---	---	---	10,228	---	---	10,492

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	12,492	28,943	312,097	4,574,153	---	176,452	74,528	---	---	---	5,166,173
Bigelow	220	---	---	---	---	---	---	---	---	---	---
Bigfork	401	---	204,943	---	---	---	---	---	---	---	204,943
Bingham Lake	144	---	---	---	---	---	---	---	---	---	---
Birchwood Village	851	---	---	---	---	1,280	---	---	---	---	1,280
Bird Island	1,007	19,180	---	16,606	---	20,805	---	---	---	---	56,591
Biscay	114	---	---	---	---	---	---	---	---	---	---
Biwabik	960	---	25,231	---	---	---	---	---	---	---	25,231
Blackduck	844	---	71,604	1,961,648	---	58,694	145,884	---	---	---	2,237,830
Blaine	73,512	421,293	1,024,716	14,496,060	---	1,601,115	3,056,415	---	---	---	20,599,599
Blomkest	152	125	2,457	---	---	---	---	---	---	---	2,582
Blooming Prairie	2,003	3,811	81,436	35,770	---	9,795	---	---	---	---	130,812
Bloomington	91,330	---	6,640,648	18,483,476	---	2,051,364	3,382,343	---	---	21,521	30,579,352
Blue Earth	3,130	4,903	209,216	4,486,456	---	67,916	46,960	27,056	---	---	4,842,507
Bluffton	208	---	47,735	---	---	---	---	---	---	---	47,735
Bock	82	---	---	---	---	---	---	---	---	---	---
Borup	99	---	---	---	---	3,000	---	---	---	---	3,000
Bovey	825	7,786	53,748	14,873	---	189,996	---	---	---	---	266,403
Bowlus	280	---	---	35,247	---	---	---	---	---	---	35,247
Boy River [1]	29	---	---	---	---	---	---	---	---	---	---
Boyd	141	5,805	2,387	259,491	---	2,720	---	---	1,594,017	---	1,864,420
Braham	1,784	805	81,771	25,641	---	---	---	---	---	---	108,217
Brainerd	14,895	7,848	745,796	6,210,187	---	21,093	---	11,644,418	---	90,581	18,719,923
Brandon	510	---	16,300	20,323	---	---	---	---	---	---	36,623
Breckenridge	3,348	5,009	164,560	114,758	---	93,376	---	---	---	---	377,703
Breezy Point	2,780	809	64,089	51,762	---	33,045	---	---	---	---	149,705
Brewster	518	---	2,000	66,359	---	3,900	---	---	---	---	72,259
Bricelyn	342	6,818	112,764	26,526	---	---	---	---	---	---	146,108
Brook Park	135	---	141,362	---	---	---	---	---	---	---	141,362
Brooklyn Center	33,938	13,995	119,972	9,141,819	---	97,434	159,815	---	---	---	9,533,035
Brooklyn Park	84,993	173,049	1,663,133	7,827,119	---	617,356	2,903,078	---	---	---	13,183,735
Brooks	120	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	117	---	---	---	---	---	---	---	---	---	---
Brooten	646	14,281	165,541	189,593	---	7,464	---	3,795	---	---	380,674
Browerville	834	5,622	4,988	105,780	---	---	---	---	---	---	116,390
Browns Valley	557	33,586	260,581	286,961	---	54,301	---	---	---	---	635,429
Brownsdale	648	---	---	---	---	---	---	---	---	---	---
Brownsville	572	---	139,200	5,000	---	---	---	---	---	---	144,200
Brownton	740	10,772	9,235	24,878	---	10,140	---	---	---	---	55,025
Bruno	104	52,011	26,200	---	---	---	---	---	---	---	78,211
Buckman	310	---	---	---	---	---	---	---	---	---	---
Buffalo	16,884	86,454	775,192	8,070,066	---	461,548	---	85,033	---	---	9,478,293
Buffalo Lake	660	1,182	12,989	6,749	---	2,347	---	---	---	---	23,267
Buhl	957	---	4,620	187,532	---	63,931	57,488	---	---	---	313,571
Burnsville	64,522	1,113,462	928,396	9,824,973	---	2,610,257	1,822,468	---	---	---	16,299,556
Burtrum	122	---	---	---	---	13,075	---	---	---	---	13,075
Butterfield	601	---	5,957	---	---	18,213	---	---	---	---	24,170
Byron	6,883	460,518	388,744	2,007,277	---	181,383	---	---	---	---	3,037,922
Caledonia	2,895	35,960	93,555	83,481	---	287,482	---	---	---	---	500,478
Callaway	197	---	132,463	19,865	4,950	---	---	---	---	---	157,278
Calumet	332	1,172	---	21,763	---	11,444	---	---	---	---	34,379
Cambridge	10,541	86,059	64,789	4,471,664	---	515,431	14,104	73,079	---	---	5,225,126
Campbell	146	---	---	27,597	---	120,451	---	---	---	---	148,048
Canby	1,633	342,370	53,462	5,287	---	135,855	10,451	656,950	---	---	1,204,375
Cannon Falls	4,310	---	97,853	197,193	---	34,123	63,330	---	472,146	---	864,645
Canton	317	72,000	---	---	---	---	---	---	---	---	72,000
Carlos	504	---	22,834	570	---	---	---	---	---	---	23,404
Carlton	969	29,908	55,672	---	---	139,700	---	---	---	---	225,280
Carver	6,371	37,713	204,509	4,854,780	---	1,003,979	165,377	---	---	---	6,266,358
Cass Lake	682	117,401	---	67,168	---	---	---	---	---	---	184,569
Cedar Mills	64	---	---	---	---	---	---	---	---	---	---
Center City	670	---	78,099	---	---	---	---	---	54,323	---	132,422
Centerville	3,912	40,018	---	986,607	---	8,271	---	---	---	---	1,034,896
Ceylon	305	---	---	17,000	---	---	---	---	---	---	17,000

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	24,007	6,195	236,992	5,556,443	---	6,682,710	98,000	---	---	---	12,580,340
Chandler	282	---	4,387	7,144	---	1,842	55,850	---	---	---	69,223
Chanhassen	27,005	92,052	214,019	966,056	---	340,984	---	---	---	---	1,613,111
Chaska	28,170	73,704	3,019,300	8,139,888	---	695,618	227,021	---	3,560,073	---	15,715,604
Chatfield	3,050	---	46,523	824,126	---	7,379,833	---	---	---	---	8,250,482
Chickamaw Beach	129	---	---	---	---	---	---	---	---	---	---
Chisago City	5,765	31,810	92,526	319,815	---	179,527	---	---	---	---	623,678
Chisholm	4,732	562,426	141,128	796,662	---	315,353	323,178	---	---	---	2,138,747
Chokio	393	---	4,977	4,685	---	---	---	---	---	---	9,662
Circle Pines	4,915	10,506	---	4,648,700	---	124,218	---	---	---	---	4,783,424
Clara City	1,432	---	---	450,394	---	25,113	114,039	---	---	---	589,546
Claremont	514	3,605	---	278,872	---	4,779	---	---	---	---	287,256
Clarissa	662	24,564	2,236	382,349	---	46,883	---	---	13,822	---	469,854
Clarkfield	820	116,231	10,082	1,951,859	---	4,229	---	---	---	---	2,082,401
Clarks Grove	689	---	8,092	110,653	---	---	---	---	---	---	118,745
Clear Lake	666	40,198	---	3,390	---	---	---	---	---	---	43,588
Clearbrook	463	3,850	---	16,250	---	23,308	---	---	3,507,662	---	3,551,070
Clearwater	2,129	---	171,647	309,562	---	117,920	---	---	---	---	599,129
Clements	156	36,632	48,081	2,331	---	---	---	---	---	---	87,044
Cleveland	801	16,180	11,257	19,187	---	43,877	---	---	---	---	90,501
Climax	230	---	2,750	113,816	---	---	---	---	2,188	---	118,754
Clinton	405	---	283,229	225,311	---	---	---	---	---	---	508,540
Clitherall	65	---	---	---	---	---	---	---	---	---	---
Clontarf	131	---	7,000	---	---	14,828	---	---	---	---	21,828
Cloquet	12,864	9,086	29,657	3,465,426	---	94,402	---	---	---	---	3,598,571
Coates	144	---	---	---	---	---	---	---	---	---	---
Cobden	36	---	---	---	---	---	---	---	---	---	---
Cohasset	2,693	24,824	731,837	667,303	---	173,512	2,325,721	---	---	39,188	3,962,385
Cokato	2,855	2,865	10,596	597,637	---	5,000	---	---	---	---	616,098
Cold Spring	4,266	418	192,706	108,855	---	268,618	---	---	---	---	570,597
Coleraine	2,014	---	---	177,660	---	---	---	---	---	---	177,660
Cologne	2,062	---	61,335	113,939	---	55,642	10,226	---	---	---	241,142

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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	21,592	2,912,095	425,147	1,801,106	---	---	177,177	---	---	---	5,315,525
Columbus	4,172	99,836	16,980	1,042,770	---	6,445	1,635	---	---	---	1,167,666
Comfrey	389	1,974	21,528	---	---	5,017	---	---	---	---	28,519
Comstock	95	---	---	---	---	---	---	---	---	---	---
Conger	155	---	---	---	---	---	---	---	---	---	---
Cook	537	27,306	43,345	34,500	---	47,779	---	586,248	---	---	739,178
Coon Rapids	63,415	902,137	8,076,685	8,143,303	292,568	1,473,736	126,099	---	---	---	19,014,528
Corcoran	7,430	104,423	311,892	5,963,828	---	292,520	---	---	---	---	6,672,663
Correll	26	---	---	---	---	---	---	---	---	---	---
Cosmos	513	---	7,573	3,980,938	---	19,950	---	---	1,298,942	---	5,307,403
Cottage Grove	41,027	38,240	339,344	7,211,818	---	3,656,907	426,472	---	10,744,222	---	22,417,003
Cottonwood	1,152	5,175	316,218	---	---	30,749	---	---	---	---	352,142
Courtland	767	---	---	95,730	---	---	---	---	---	---	95,730
Credit River	5,498	18,222	81,000	879,217	---	540	---	---	---	---	978,979
Cromwell	253	---	---	---	---	448,427	---	---	---	---	448,427
Crookston	7,450	392,295	275,215	1,253,984	---	151,684	168	152,166	---	---	2,225,512
Crosby	2,421	8,159	97,995	821,677	---	396,681	---	---	---	---	1,324,512
Crosslake	2,490	3,253	279,481	947,388	---	381,925	---	---	---	---	1,612,047
Crystal	22,791	---	409,843	1,161,534	---	557,710	---	---	---	---	2,129,087
Currie	223	12,574	46,546	---	---	3,896	---	---	---	---	63,016
Cuyuna	321	---	10,000	5,500	---	8,100	---	---	---	---	23,600
Cyrus	318	3,099	3,099	11,356	---	---	---	---	---	---	17,554
Dakota	294	10,655	---	---	---	---	---	---	---	---	10,655
Dalton	209	---	93,923	---	---	---	---	---	---	---	93,923
Danube	458	---	26,106	---	---	6,164	---	---	---	---	32,270
Danvers	105	---	242,741	---	---	101	---	---	---	---	242,842
Darfur	86	13,938	---	---	---	---	---	---	---	---	13,938
Darwin	350	---	---	22,285	---	23,497	---	---	---	---	45,782
Dassel	1,505	50,455	17,405	507,592	---	4,867	---	---	2,334,046	---	2,914,365
Dawson	1,464	---	69,613	14,441,293	---	62,783	290	---	---	---	14,573,979
Dayton	9,281	8,902	70,655	6,946,722	---	1,745,027	31,078	---	---	---	8,802,384
De Graff	111	---	135,979	720	---	---	---	---	---	---	136,699

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Deephaven	3,840	13,002	49,136	517,997	---	127,789	---	---	---	---	707,924
Deer Creek	329	10,883	79,357	---	---	3,700	---	---	---	---	93,940
Deer River	905	---	245,015	793,808	---	110,195	---	---	---	---	1,149,018
Deerwood	541	6,994	72,719	38,300	---	66,100	---	---	---	---	184,113
Delano	7,023	103,845	273,499	2,308,616	---	504,843	1,348,411	---	---	---	4,539,214
Delavan	169	13,097	66,698	---	---	---	---	---	---	---	79,795
Delhi	46	---	---	---	---	---	---	---	---	---	---
Dellwood	1,156	---	---	---	---	---	---	---	---	---	---
Denham	38	---	---	---	---	---	---	---	---	---	---
Dennison	221	---	---	---	---	---	---	---	325,834	---	325,834
Dent	171	---	---	---	---	---	---	---	---	---	---
Detroit Lakes	10,119	511,097	232,368	9,523,028	---	203,316	---	887,913	---	---	11,357,722
Dexter	331	---	---	38,232	---	---	---	---	---	---	38,232
Dilworth	4,918	131,936	170,331	8,460,363	---	381,302	---	---	---	---	9,143,932
Dodge Center	2,889	36,694	269,809	477,857	---	51,204	89,595	86,413	---	---	1,011,572
Donaldson	24	---	---	18,760	---	---	---	---	---	---	18,760
Donnelly	213	587	---	---	---	---	---	---	---	---	587
Doran	32	---	---	---	---	---	---	---	---	---	---
Dover	807	---	---	18,715	---	---	---	---	---	---	18,715
Dovray	58	---	14,295	---	---	---	---	---	---	---	14,295
Duluth	85,667	4,337,560	1,237,515	10,381,141	---	3,015,967	14,579,642	---	---	---	33,551,825
Dumont	75	---	12,553	---	---	---	---	---	5,824	---	18,377
Dundas	1,979	4,663	22,573	292,561	---	185,319	---	---	---	---	505,116
Dundee	73	---	---	---	---	---	---	---	---	---	---
Dunnell	134	3,067	---	12,977	---	---	---	---	---	---	16,044
Eagan	68,889	291,668	964,308	6,261,087	---	2,426,214	---	---	3,882,606	---	13,825,883
Eagle Bend	542	3,937	---	90,081	---	77,088	---	---	---	---	171,106
Eagle Lake	3,331	13,147	94,528	126,157	---	---	---	---	---	---	233,832
East Bethel	11,961	---	---	1,423,104	---	66,949	97,442	---	---	---	1,587,495
East Grand Forks	9,206	50,331	687,278	1,199,491	16,500	268,562	11,902	---	---	---	2,234,064
East Gull Lake	1,077	1,078	---	140,081	---	49,199	---	---	---	---	190,358
Easton	173	---	---	446,834	---	---	---	---	---	---	446,834

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Echo	233	---	---	3,000	---	---	---	---	---	---	3,000
Eden Prairie	64,023	---	154,036	10,299,847	---	2,449,983	961,630	---	---	499,908	14,365,404
Eden Valley	1,076	4,011	237,528	30,618	---	5,730	---	---	---	---	277,887
Edgerton	1,245	2,500	94,781	81,264	---	200,372	---	---	---	---	378,917
Edina	54,048	777,366	16,653,650	7,319,931	---	277,512	4,066,359	---	---	472,978	29,567,796
Effie	106	---	---	---	---	---	---	---	---	---	---
Eitzen	280	---	---	6,329	---	4,184	---	---	---	---	10,513
Elba	136	---	---	---	---	11,000	---	---	---	---	11,000
Elbow Lake	1,285	59,617	---	18,601	---	186,531	---	231,412	---	---	496,161
Elgin	1,165	54,247	---	---	---	---	---	---	---	---	54,247
Elizabeth	166	---	---	---	---	---	---	---	294,533	---	294,533
Elk River	27,001	173,846	2,581,133	2,951,113	---	1,574,767	2,115,504	---	---	---	9,396,363
Elko New Market	5,003	51,550	187,593	253,032	---	85,788	---	---	---	---	577,963
Elkton	132	---	---	---	---	7,450	---	---	---	---	7,450
Ellendale	692	27,553	36,580	42,187	---	26,987	---	---	---	---	133,307
Ellsworth	513	---	38,000	174,000	---	---	---	---	---	---	212,000
Elmdale	130	---	---	---	---	---	---	---	---	---	---
Elmore	536	5,025	---	4,056	---	6,750	---	---	---	---	15,831
Elrosa	223	---	25,476	---	---	11,000	---	---	---	---	36,476
Ely	3,209	10,840	574,385	1,222,802	---	46,700	12,780	1,931,651	---	---	3,799,158
Elysian	750	1,434	12,604	109,181	---	22,112	---	---	---	---	145,331
Emily	881	120,500	525,000	44,276	---	6,000	---	---	---	---	695,776
Emmons	364	---	456,384	7,958	---	---	---	---	---	---	464,342
Erhard	127	5,509	---	---	---	3,773	---	---	---	---	9,282
Erskine	400	---	20,167	---	---	3,713	---	---	---	---	23,880
Evan	65	---	---	---	---	---	---	---	---	---	---
Evansville	611	---	108,797	20,502	---	---	---	---	338	---	129,637
Eveleth	3,469	21,533	259,318	1,030,365	---	75,923	24,325	---	17,301	---	1,428,765
Excelsior	2,335	44,453	---	2,114,704	---	2,351,301	208,349	---	---	---	4,718,807
Eyota	2,082	25,585	3,376	1,170,921	---	21,458	3,204	---	240,584	---	1,465,128
Fairfax	1,237	---	25,602	271,351	---	31,311	---	---	---	---	328,264
Fairmont	10,549	25,201	135,587	2,590,109	---	188,678	---	55,597	---	167,965	3,163,137

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Falcon Heights	5,379	6,387	---	1,091,928	---	102,541	333,738	---	---	---	1,534,594
Faribault	24,679	1,258,926	123,975	4,102,839	---	2,807,073	43,368	315,841	---	---	8,652,022
Farmington	23,719	541,627	847,066	2,384,245	---	202,809	---	---	---	2,800	3,978,547
Farwell	57	---	---	---	---	---	---	---	---	---	---
Federal Dam	121	---	---	1,833	---	---	---	---	---	1,833	3,666
Felton	178	85,373	---	---	---	---	---	---	---	---	85,373
Fergus Falls	14,085	163,759	17,479	1,236,633	---	3,784,014	31,988	109,814	1,105,167	---	6,448,854
Fertile	810	---	---	105,542	---	3,927	---	690	---	---	110,159
Fifty Lakes	460	31,870	---	2,750	---	---	---	---	---	---	34,620
Finlayson	310	---	16,199	---	---	16,758	---	---	---	---	32,957
Fisher	419	---	728	160,149	---	---	---	---	---	---	160,877
Flensburg	213	---	10,813	34,373	---	23,830	---	---	---	---	69,016
Floodwood	512	---	314,456	---	---	---	---	---	---	---	314,456
Florence	28	---	---	---	---	---	---	---	---	---	---
Foley	2,657	82,113	4,604	535,771	---	38,736	588,200	---	---	---	1,249,424
Forada	172	---	486,764	---	---	8,209	---	---	---	---	494,973
Forest Lake	20,862	57,600	186,502	2,538,593	---	185,277	---	125,865	---	---	3,093,837
Foreston	571	---	27,610	---	---	7,351	---	---	---	---	34,961
Fort Ripley	120	---	---	---	---	1,073	---	---	---	---	1,073
Fosston	1,427	---	132,637	434,609	---	2,398	---	603,458	---	---	1,173,102
Fountain	415	---	150,000	---	---	---	---	---	---	---	150,000
Foxhome	120	---	---	---	---	---	---	---	---	---	---
Franklin	523	---	204,075	10,577	---	88,232	---	---	---	---	302,884
Frazee	1,338	13,773	8,448	721,363	---	17,454	---	---	---	---	761,038
Freeborn	265	---	24,008	---	---	---	---	---	---	---	24,008
Freeport	685	---	3,864	636,195	---	119,961	---	---	---	---	760,020
Fridley	29,962	164,085	184,137	1,944,991	---	393,670	---	---	---	---	2,686,883
Frost	212	9,500	8,264	---	---	---	---	---	---	---	17,764
Fulda	1,381	4,345	32,613	92,198	---	27,937	---	---	---	---	157,093
Funkley	18	---	---	---	---	---	---	---	---	---	---
Garfield	354	---	10,815	---	---	---	---	---	---	---	10,815
Garrison	206	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Garvin	123	---	12,742	1,000	---	---	---	---	---	---	13,742
Gary	230	---	---	14,935	---	---	---	---	---	---	14,935
Gaylord	2,357	---	131,056	1,221,872	---	14,100	---	---	---	---	1,367,028
Gem Lake	530	3,709	---	3,413	---	---	---	---	---	---	7,122
Geneva	512	---	---	---	---	---	---	---	---	---	---
Genola	70	---	---	---	---	---	---	---	---	---	---
Georgetown	75	---	---	---	---	---	---	---	---	---	---
Ghent	380	---	29,873	134,422	---	6,529	---	---	---	---	170,824
Gibbon	802	---	56,529	281,538	---	---	---	---	---	---	338,067
Gilbert	1,675	---	69,790	409,914	---	120,319	---	---	---	---	600,023
Gilman	219	30,892	---	---	---	---	---	---	---	---	30,892
Glencoe	5,832	4,188	50,263	1,454,608	---	33,528	---	---	---	---	1,542,587
Glenville	599	96,685	---	---	---	---	---	---	---	---	96,685
Glenwood	2,705	2,463	170,124	637,190	---	218,943	---	97,000	---	---	1,125,720
Glyndon	1,385	50,496	---	58,184	6,172	---	---	---	---	---	114,852
Golden Valley	22,034	220,355	173,516	7,900,685	---	721,033	620,127	---	---	---	9,635,716
Gonvick	277	---	72,267	33,044	---	---	---	---	---	---	105,311
Good Thunder	567	---	20,204	72,528	---	6,703	---	---	---	---	99,435
Goodhue	1,297	---	---	30,861	---	---	---	---	---	---	30,861
Goodridge	102	9,800	---	---	---	---	---	---	---	---	9,800
Goodview	4,150	---	178,540	1,607,032	---	2,500	4,285	---	449,175	---	2,241,532
Graceville	543	1,602	196,140	9,275	---	---	---	---	---	16,194	223,211
Granada	293	2,100	4,440	5,122	---	56,004	---	---	---	---	67,666
Grand Marais	1,344	7,710	31,550	244,947	---	192,292	---	---	---	---	476,499
Grand Meadow	1,156	---	25,790	53,396	---	---	2,276	---	1,332,802	---	1,414,264
Grand Rapids	11,346	30,226	911,111	4,206,075	12,500	1,396,939	30,748	209,476	---	---	6,797,075
Granite Falls	2,673	28,269	90,269	355,521	---	244,498	---	946,591	---	---	1,665,148
Grant	3,991	---	878	44,843	---	---	---	---	---	---	45,721
Grasston	154	---	---	---	---	---	---	---	---	---	---
Green Isle	681	---	332,903	5,423	---	169,930	---	---	---	---	508,256
Greenbush	695	---	16,985	332,497	---	65,867	---	---	---	---	415,349
Greenfield	2,947	509	---	81,167	225,340	71,244	---	---	---	---	378,260

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Greenwald	203	234	---	---	---	34,700	---	---	---	---	34,934
Greenwood	720	---	---	262,762	---	---	---	---	---	---	262,762
Grey Eagle	328	---	13,000	370,218	---	---	---	---	---	---	383,218
Grove City	638	18,577	26,930	47,477	---	10,900	---	---	---	---	103,884
Grygla	195	---	---	---	---	---	---	---	---	---	---
Gully	67	---	---	---	---	---	---	---	---	---	---
Hackensack	300	22,943	---	796,884	---	7,500	---	---	---	---	827,327
Hadley	56	100	5,800	---	---	---	---	---	---	---	5,900
Hallock	909	101,010	22,679	49,358	---	6,500	---	34,481	---	---	214,028
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	565	---	71,167	7,252	---	---	---	---	---	---	78,419
Ham Lake	16,524	9,439	87,779	1,334,541	---	215,277	68,100	---	---	---	1,715,136
Hamburg	571	5,510	10,969	136,740	---	1,991	---	---	---	---	155,210
Hammond	132	---	---	---	---	6,574	---	---	---	---	6,574
Hampton	743	---	---	167,891	---	43,700	---	---	44,955	---	256,546
Hancock	837	14,582	12,338	53,023	---	3,904	---	---	---	---	83,847
Hanley Falls	233	14,957	109,555	117,292	---	---	---	---	---	---	241,804
Hanover	3,874	33,858	9,141	357,554	---	21,824	---	---	---	---	422,377
Hanska	381	---	---	166,744	---	---	---	---	---	---	166,744
Harding	122	---	---	---	---	---	---	---	---	---	---
Hardwick	191	---	---	131,600	---	---	---	---	---	---	131,600
Harmony	1,051	152,506	7,900	147,116	---	201,058	92,582	---	---	---	601,162
Harris	1,129	6,171	51,940	35,846	---	---	---	---	---	---	93,957
Hartland	319	---	10,175	32,700	---	---	---	---	---	---	42,875
Hastings	22,467	440,314	403,250	5,292,618	---	275,905	174,200	---	---	---	6,586,287
Hatfield	58	---	---	---	---	---	---	---	---	---	---
Hawley	2,353	4,488	20,897	1,796,993	---	16,920	---	---	---	---	1,839,298
Hayfield	1,396	592	12,282	150,762	---	3,224	44,297	---	---	---	211,157
Hayward	244	---	8,214	---	---	---	---	---	---	---	8,214
Hazel Run	53	---	---	---	---	---	---	---	---	---	---
Hector	1,012	1,940	31,235	97,870	---	7,528	---	38,465	---	---	177,038
Heidelberg	138	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Henderson	992	22,275	173,201	11,018	---	94,362	---	---	---	---	300,856
Hendricks	630	2,871	16,193	824,689	---	67,781	---	---	---	---	911,534
Hendrum	291	---	---	---	---	---	---	---	---	---	---
Henning	848	13,982	48,757	1,441	---	15,058	---	---	---	---	79,238
Henriette	60	---	---	---	---	---	---	---	---	---	---
Herman	387	1,379	---	97,965	---	---	---	20,168	209,980	---	329,492
Hermantown	10,030	---	300,909	333,580	---	43,149	1,760	---	572,852	---	1,252,250
Heron Lake	608	---	21,431	211,889	---	---	9,257	---	---	---	242,577
Hewitt	255	---	7,500	---	---	---	---	---	---	---	7,500
Hibbing	16,064	19,915	467,227	3,170,649	---	489,785	---	---	---	74,963	4,222,539
Hill City	627	17,320	60,420	---	---	7,122	---	---	---	---	84,862
Hillman	21	---	---	---	---	---	---	---	---	---	---
Hills	700	56,192	309,103	88,548	---	20,387	---	---	---	---	474,230
Hilltop	967	97,055	---	---	---	---	---	---	---	---	97,055
Hinckley	1,964	2,345	136,441	248,770	---	20,268	---	---	---	---	407,824
Hitterdal	217	---	---	46,590	---	---	---	---	---	---	46,590
Hoffman	707	---	8,675	3,790	---	19,337	24,997	---	18,896	---	75,695
Hokah	563	11,563	3,294	1,493	---	17,253	---	---	---	1,174	34,777
Holdingford	749	989	10,776	1,599	---	5,278	---	---	---	---	18,642
Holland	168	19,000	---	---	---	---	---	---	---	---	19,000
Hollandale	314	---	14,100	---	---	---	---	---	---	---	14,100
Holloway	89	---	---	---	---	---	---	---	---	---	---
Holt	88	---	---	---	---	---	---	---	---	---	---
Hopkins	18,608	146,323	85,562	2,084,951	---	245,565	2,924,910	---	---	---	5,487,311
Houston	1,012	---	382,361	43,769	---	31,645	---	---	---	---	457,775
Howard Lake	2,173	35,194	320,329	14,030	---	819,506	172,281	---	157,412	---	1,518,752
Hoyt Lakes	2,003	95,734	161,556	152,967	---	527,857	---	---	---	17,892	956,006
Hugo	16,354	3,620	100,360	9,782,807	---	294,268	437,871	---	---	---	10,618,926
Humboldt	43	---	---	---	---	---	---	---	---	---	---
Hutchinson	15,037	302,537	10,208,327	3,519,627	---	3,030,625	313,176	4,075	---	---	17,378,367
Ihlen	71	---	---	---	---	---	---	---	---	---	---
Independence	3,771	752,524	---	104,518	---	---	---	---	---	---	857,042

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
International Falls	5,799	46,595	176,684	2,513,938	---	79,924	235,741	---	---	---	3,052,882
Inver Grove Heights	35,652	57,964	98,901	6,308,219	---	1,570,776	---	---	---	---	8,035,860
Iona	171	---	---	5,150	---	---	---	---	---	---	5,150
Iron Junction	109	---	---	879	---	---	---	---	---	---	879
Ironton	590	30,022	2,542	---	---	---	---	---	---	---	32,564
Isanti	7,218	72,069	84,035	985,575	---	66,568	19,425	---	---	---	1,227,672
Isle	827	343	56,680	1,870	---	---	---	---	---	---	58,893
Ivanhoe	541	---	35,611	23,415	---	---	---	---	---	---	59,026
Jackson	3,360	30,003	41,502	886,019	---	145,157	---	---	---	---	1,102,681
Janesville	2,502	101,455	5,622	1,604,811	---	94,662	---	---	---	---	1,806,550
Jasper	600	25,514	17,282	---	---	3,280	---	---	---	---	46,076
Jeffers	360	3,000	15,755	15,046	---	1,556	---	---	---	---	35,357
Jenkins	510	---	---	41,732	---	11,150	---	---	---	---	52,882
Johnson	33	---	---	---	---	---	---	---	---	---	---
Jordan	6,836	44,452	16,802	921,618	---	802,957	---	---	---	---	1,785,829
Kandiyohi	584	10,314	176,458	190,687	---	---	---	---	---	---	377,459
Karlstad	713	---	---	26,979	---	37,000	---	501,257	---	---	565,236
Kasota	717	---	27,974	---	---	8,351	---	---	---	---	36,325
Kasson	7,115	---	976,238	1,903,824	---	628,941	291,872	---	---	135,951	3,936,826
Keewatin	979	5,084	49,581	63,668	---	15,330	---	---	---	---	133,663
Kelliher	265	---	13,738	87,350	---	9,935	---	---	---	---	111,023
Kellogg	423	---	8,216	225,612	---	8,415	---	---	---	---	242,243
Kennedy	181	---	---	---	---	---	---	---	---	---	---
Kenneth	66	---	---	---	---	---	---	---	---	---	---
Kensington	264	4,481	1,851	---	---	---	---	---	---	---	6,332
Kent	63	---	---	---	---	---	---	---	---	---	---
Kenyon	1,960	---	155,137	273,549	---	23,890	---	---	---	---	452,576
Kerkhoven	827	48,181	---	48,691	---	4,161	10,649	---	---	---	111,682
Kerrick	70	---	9,605	---	---	---	---	---	---	---	9,605
Kettle River	171	27,204	---	---	---	---	---	---	---	---	27,204
Kiester	479	---	33,718	388,105	---	1,351	23,219	---	---	---	446,393
Kilkenny	156	971	5,303	---	---	912	---	---	---	---	7,186

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Kimball	836	1,850	---	389,576	---	400	17,558	---	---	---	409,384
Kinbrae [1]	8	---	---	---	---	---	---	---	---	---	---
Kingston	197	---	---	---	---	---	---	---	---	---	---
Kinney	151	---	---	---	---	51,831	---	---	---	---	51,831
La Crescent	5,431	26,968	85,079	1,466,727	---	31,491	---	---	9,073	---	1,619,338
La Prairie	647	---	---	---	---	---	---	---	---	---	---
La Salle	77	---	---	---	---	---	---	---	---	---	---
Lafayette	504	---	3,784	45,000	---	---	---	---	---	---	48,784
Lake Benton	673	---	8,470	79,597	---	---	537,256	---	---	---	625,323
Lake Bronson	178	---	17,651	---	---	---	---	---	---	---	17,651
Lake City	5,384	5,244	950,456	354,592	---	618,021	---	---	---	---	1,928,313
Lake Crystal	2,579	3,212	104,398	3,341	---	56,943	---	---	---	---	167,894
Lake Elmo	13,514	8,338,806	421,526	6,047,858	---	104,541	---	---	---	---	14,912,731
Lake Henry	74	---	---	---	---	---	---	---	---	---	---
Lake Lillian	259	---	51,686	---	---	---	---	---	1,301,218	---	1,352,904
Lake Park	716	---	51,264	27,434	---	---	---	---	---	---	78,698
Lake Saint Croix Beach	1,023	97,365	---	111,590	---	33,695	---	---	---	57,305	299,955
Lake Shore	1,090	6,941	45,087	547,650	---	54,162	---	---	---	---	653,840
Lake Wilson	254	4,397	130,156	---	---	71,338	15,163	---	---	---	221,054
Lakefield	1,762	4,225	108,158	2,003,380	---	67,975	---	---	---	---	2,183,738
Lakeland	1,680	---	---	203,638	---	---	---	---	32,125	---	235,763
Lakeland Shores	334	---	---	---	---	---	---	---	---	---	---
Lakeville	73,828	1,209,541	2,784,771	27,880,710	---	10,174,322	---	---	527,874	---	42,577,218
Lamberton	786	---	140,130	44,277	---	20,153	---	---	---	---	204,560
Lancaster	386	---	20,160	28,689	---	---	---	---	---	---	48,849
Landfall	813	16,930	---	93,007	---	76,733	---	---	---	---	186,670
Lanesboro	726	---	911,384	2,339,570	---	82,319	---	---	---	---	3,333,273
Laporte	141	7,372	---	22,503	---	---	---	---	---	---	29,875
Lastrup	119	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,221	27,697	---	5,033	---	14,644	1,892	---	---	---	49,266
Le Center	2,544	---	81,084	202,296	---	79,792	---	---	---	---	363,172
Le Sueur	4,268	20,014	312,126	977,539	---	223,424	---	633,690	---	---	2,166,793

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Lengby	100	---	---	---	---	---	---	---	---	---	---
Leonard	41	1,962	---	38,123	---	---	---	---	---	---	40,085
Leonidas	53	---	---	---	---	---	---	---	---	---	---
LeRoy	974	---	12,713	194,572	---	18,450	---	---	---	---	225,735
Lester Prairie	1,945	---	13,140	842	---	5,342	---	---	---	---	19,324
Lewiston	1,525	62,976	302,257	65,880	---	---	---	---	---	---	431,113
Lewisville	212	---	---	98,026	---	---	---	---	---	---	98,026
Lexington	2,738	9,244	151,920	249,961	---	12,576	---	---	---	---	423,701
Lilydale	790	---	---	---	---	---	---	---	---	---	---
Lindstrom	5,019	84,855	4,591,615	1,857,298	---	1,165,386	---	---	59,582	3,547	7,762,283
Lino Lakes	21,658	---	327,870	2,331,727	---	344,102	---	---	2,010,895	---	5,014,594
Lismore	202	---	2,344	5,188	---	4,331	---	---	---	---	11,863
Litchfield	6,718	2,760	---	1,108,956	---	174,603	14,660	434,462	---	18,703	1,754,144
Little Canada	10,632	26,985	---	2,466,756	---	868,116	---	---	---	---	3,361,857
Little Falls	9,153	221,930	408,934	6,028,225	---	95,809	12,035	106,957	557,776	---	7,431,666
Littlefork	562	---	8,699	---	---	39,992	---	---	---	---	48,691
Long Beach	344	10,760	---	21,671	---	---	---	---	---	---	32,431
Long Lake	1,700	---	84,259	451,117	---	4,428	19,890	---	---	---	559,694
Long Prairie	3,727	3,258	78,429	7,784,082	---	175,984	---	79,848	---	---	8,121,601
Longville	152	713	---	602	---	32	---	272,125	---	9,070	282,542
Lonsdale	4,933	1,686	1,401,130	1,651,335	---	135,767	---	---	---	---	3,189,918
Loretto	637	1,800	---	368,920	---	61,662	---	---	---	---	432,382
Louisburg	31	---	---	---	---	---	---	---	---	---	---
Lowry	336	---	---	---	---	390	---	---	---	---	390
Lucan	212	---	225,548	8,213	---	18,093	---	---	---	---	251,854
Luverne	5,033	519,741	125,105	493,078	---	1,568,336	62,970	879,251	---	---	3,648,481
Lyle	530	2,455	11,570	5,486	---	2,812	---	---	---	---	22,323
Lynd	433	6,204	28,873	32,342	---	61,889	---	---	---	---	129,308
Mabel	718	5,278	22,092	4,000	---	500	---	---	---	---	31,870
Madelia	2,409	72,003	56,861	11,661	---	94,605	---	---	---	---	235,130
Madison	1,518	211,139	241,468	66,311	---	173,068	---	---	112,578	---	804,564
Madison Lake	1,302	59,809	192,922	77,092	---	45,468	579	---	---	---	375,870

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Magnolia	198	---	---	224,587	---	---	---	---	---	---	224,587
Mahnomen	1,233	105,184	226,631	162,215	---	380,515	---	---	233,626	---	1,108,171
Mahtomedi	8,055	492,095	151,437	1,882,902	---	298,180	---	---	---	---	2,824,614
Manchester	56	---	139,240	168	---	---	---	---	---	---	139,408
Manhattan Beach	64	---	---	---	---	---	---	---	---	---	---
Mankato	46,173	---	---	6,301,291	---	4,437,198	---	---	---	---	10,738,489
Mantorville	1,139	---	---	723,212	---	44,024	---	---	---	---	767,236
Maple Grove	71,230	487,934	15,103,207	31,198,978	---	11,334,238	810,653	---	17,193,057	1,307,645	77,435,712
Maple Lake	2,240	18,259	41,328	750,555	---	63,534	489	---	---	---	874,165
Maple Plain	1,950	3,125	38,980	821,945	---	27,319	---	---	---	---	891,369
Mapleton	1,725	15,439	24,164	2,856,026	---	21,466	88,000	---	---	---	3,005,095
Mapleview	144	---	---	---	---	---	---	---	---	---	---
Maplewood	41,581	164,778	6,555,651	12,727,739	---	394,714	---	---	---	---	19,842,882
Marble	618	---	270,000	82,348	---	3,356	---	---	---	---	355,704
Marietta	116	---	---	---	---	56,689	---	---	---	---	56,689
Marine on Saint Croix	669	108,462	126,217	118,178	---	4,842	---	---	---	---	357,699
Marshall	13,811	78,845	8,039	4,409,513	---	316,874	---	12,412	---	---	4,825,683
Mayer	2,542	67,243	89,147	279,295	---	79,763	1,020	---	---	---	516,468
Maynard	321	---	---	---	---	3,609	---	---	---	---	3,609
Mazeppa	894	66,399	75,428	136,119	---	27,740	---	---	---	---	305,686
McGrath	42	---	---	---	---	---	---	---	---	---	---
McGregor	393	---	1,380,517	428	---	---	---	---	---	---	1,380,945
McIntosh	603	---	---	---	---	---	---	---	---	---	---
McKinley	102	---	---	---	---	---	---	---	---	---	---
Meadowlands	133	---	---	---	---	---	---	---	---	---	---
Medford	1,383	6,611	25,432	310,646	---	12,745	---	---	---	---	355,434
Medicine Lake	327	6,424	3,724	59,044	524,934	12,271	---	---	---	---	606,397
Medina	7,250	35,394	223,973	1,257,469	---	1,104,568	229,604	---	325,836	---	3,176,844
Meire Grove	177	55,139	---	30,711	---	---	---	---	---	---	85,850
Melrose	3,639	32,324	307,525	1,943,776	---	52,925	263,394	---	---	---	2,599,944
Menahga	1,353	6,840	---	2,500	---	4,000	---	---	---	---	13,340
Mendota	195	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Mendota Heights	11,658	54,102	584,329	4,213,362	---	427,639	---	---	---	---	5,279,432
Mentor	104	13,500	88,940	7,800	---	---	---	---	---	---	110,240
Middle River	310	5,285	26,805	---	---	---	---	---	---	---	32,090
Miesville	136	---	---	---	---	---	---	---	---	---	---
Milaca	3,063	510	116,009	712,638	---	64,311	---	138,019	---	---	1,031,487
Milan	418	477	127,309	302	---	10,626	---	---	---	---	138,714
Millerville	101	---	60,177	---	---	---	---	---	---	---	60,177
Millville	153	28,475	---	---	---	12,200	---	---	---	---	40,675
Milroy	256	---	29,795	1,967,815	---	---	---	---	---	---	1,997,610
Miltona	447	---	657,726	1,650	---	---	---	---	---	---	659,376
Minneapolis	436,934	4,807,000	---	114,677,000	---	26,232,621	456,000	---	---	---	146,172,621
Minneiska	99	---	---	---	---	---	---	---	---	---	---
Minneota	1,365	3,612	87,488	40,796	46,632	75,873	3,218	---	---	---	257,619
Minnesota City	201	350	---	---	---	---	---	---	---	---	350
Minnesota Lake	650	---	6,000	94,246	---	---	---	---	---	---	100,246
Minnetonka	54,474	622,926	1,805,560	16,212,777	---	7,370,425	---	---	---	---	26,011,688
Minnetonka Beach	547	---	---	93,157	---	2,978	---	---	---	---	96,135
Minnetrista	8,827	2,652	130,928	703,926	---	292,337	---	---	---	---	1,129,843
Mizpah	63	---	---	---	---	---	---	---	---	---	---
Montevideo	5,513	2,522	664,471	2,741,518	---	35,325	---	29,450	---	---	3,473,286
Montgomery	3,504	46,633	1,462,755	1,064,609	---	112,875	---	---	---	---	2,686,872
Monticello	15,087	---	727,239	2,132,872	---	139,721	---	---	---	---	2,999,832
Montrose	3,983	16,475	613	4,890,214	---	41,002	---	---	---	---	4,948,304
Moorhead	46,200	210,886	62,135	25,945,302	---	182,627	346,033	---	---	3,355	26,750,338
Moose Lake	2,824	271,770	12,004	1,082,875	---	30,836	---	---	---	---	1,397,485
Mora	3,729	7,656	31,148	904,196	---	25,246	---	9,683	---	45,668	1,023,597
Morgan	882	---	8,204	---	---	16,307	---	---	---	---	24,511
Morris	4,961	---	248,690	3,009,702	---	138,968	---	3,821,037	---	27,675	7,246,072
Morristown	963	---	355,051	1,483,525	---	---	---	---	---	---	1,838,576
Morton	410	---	---	174,458	---	---	---	---	---	---	174,458
Motley	685	2,094	6,310	58,825	---	---	---	---	---	---	67,229
Mound	9,284	---	113,383	398,012	---	250,581	131,857	---	---	---	893,833

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Mounds View	12,965	---	155,861	2,113,342	---	428,204	---	---	---	---	2,697,407
Mountain Iron	2,862	16,385	---	---	---	86,520	9,279,650	---	---	---	9,382,555
Mountain Lake	2,079	3,213	50,747	52,250	---	3,690	---	---	---	41,000	150,900
Murdock	316	33,753	29,006	3,431	---	---	---	---	---	---	66,190
Myrtle	47	---	---	---	---	---	---	---	---	---	---
Nashua	65	---	---	---	---	---	---	---	---	---	---
Nashwauk	971	---	124,773	---	41,919	6,457	---	---	---	---	173,149
Nassau	65	---	---	---	---	---	---	---	---	---	---
Nelson	182	---	---	266,875	---	---	---	---	---	---	266,875
Nerstrand	275	---	23,650	---	---	---	---	---	---	---	23,650
Nevis	392	---	---	---	---	---	---	---	---	---	---
New Auburn	419	---	11,532	---	---	---	---	---	---	---	11,532
New Brighton	23,405	---	43,481	1,331,354	---	2,184,239	380,969	---	---	326,765	4,266,808
New Germany	475	15,900	19,069	99,747	---	4,282	---	---	---	---	138,998
New Hope	21,552	32,968	108,592	2,922,888	---	438,746	73,298	---	---	---	3,576,492
New London	1,323	16,239	166,922	278,036	---	548,007	---	---	---	---	1,009,204
New Munich	362	2,701	---	---	---	---	---	---	---	---	2,701
New Prague	8,340	46,500	25,531	2,409,148	---	66,810	---	---	---	---	2,547,989
New Richland	1,240	12,548	6,266	128,699	---	6,950	---	---	---	---	154,463
New Trier	85	---	---	---	---	---	---	---	---	---	---
New Ulm	14,115	38,649	380,992	160,093	---	557,623	---	5,195,703	---	---	6,333,060
New York Mills	1,287	7,455	43,151	1,428,596	---	60,852	---	---	---	---	1,540,054
Newfolden	358	12,485	322,881	---	---	---	---	---	---	190,000	525,366
Newport	4,501	1,347,442	1,353,292	162,705	---	339,703	---	---	---	---	3,203,142
Nicollet	1,193	5,660	---	96,765	---	---	---	---	---	---	102,425
Nielsville	78	---	---	---	---	---	---	---	---	---	---
Nimrod	80	---	---	---	---	---	---	---	---	---	---
Nisswa	2,121	1,851	114,838	165,564	---	38,936	---	---	---	---	321,189
Norcross	52	---	---	---	---	---	---	---	---	---	---
North Branch	11,756	341,899	654,305	1,648,010	---	64,393	---	---	---	---	2,708,607
North Mankato	14,886	3,170	205,929	6,558,292	---	4,756,302	53,456	---	---	---	11,577,149
North Oaks	5,195	81,962	56,928	---	---	---	---	---	---	---	138,890

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
North Saint Paul	12,486	351	---	2,818,553	---	3,856	---	---	---	59,579	2,882,339
Northfield	21,109	471,392	396,377	6,126,884	---	30,095	2,156,980	---	---	12,557	9,194,285
Northome	162	---	515	683,626	---	---	---	---	---	---	684,141
Northrop	224	---	---	---	---	---	---	---	---	---	---
Norwood Young America	4,008	2,546	89,712	1,475,266	---	197,674	---	---	---	---	1,765,198
Nowthen	4,517	46,293	198,405	252,624	---	62,551	---	---	---	---	559,873
Oak Grove	9,102	16,991	47,500	2,004,095	---	213,627	---	---	---	---	2,282,213
Oak Park Heights	4,776	---	16,150	3,229,184	---	200,051	316,478	---	174,328	---	3,936,191
Oakdale	27,858	38,617	474,762	6,312,808	---	207,496	---	---	1,367,064	---	8,400,747
Odessa	102	---	---	---	---	1,235	---	---	---	---	1,235
Odin*	122	---	152,391	---	---	---	---	---	---	---	152,391
Ogema	207	7,422	---	---	---	---	---	---	---	---	7,422
Ogilvie	390	---	---	11,154	---	10,280	---	---	---	---	21,434
Okabena	208	---	---	77,338	---	---	---	---	---	---	77,338
Oklee	417	4,384	25,925	26,000	---	---	---	---	---	---	56,309
Olivia	2,347	56,440	206,662	507,830	---	106,345	---	695,076	---	---	1,572,353
Onamia	789	113,320	57,403	16,554	---	---	---	---	---	---	187,277
Ormsby	123	---	2,264	---	---	27,648	---	---	---	---	29,912
Orono	8,447	---	191,140	2,279,810	---	62,880	---	---	---	---	2,533,830
Oronoco	1,814	63,795	35,986	27,922	---	64,223	---	---	23,070,833	---	23,262,759
Orr	209	20,061	221,695	---	---	---	---	---	---	---	241,756
Ortonville	2,072	59,230	186,425	185,178	---	23,749	---	5,336	---	---	459,918
Osakis	1,808	2,929	464,702	237,030	---	5,325	25,446	---	---	---	735,432
Oslo	242	---	---	108,170	---	---	---	---	---	---	108,170
Osseo	2,642	31,101	92,956	997,504	---	66,121	---	---	---	---	1,187,682
Ostrander	232	61,687	17,000	232,798	---	---	---	---	---	---	311,485
Otsego	22,705	56,374	6,635	2,003,285	---	187,747	---	---	---	77,756	2,331,797
Ottertail	673	---	123,317	145,421	---	45,000	---	---	---	---	313,738
Owatonna	27,544	214,638	111,617	2,496,756	---	421,743	261,400	1,076,613	---	---	4,582,767
Palisade	166	1,884	11,739	41,799	---	3,225	---	---	---	---	58,647
Park Rapids	4,298	103,996	38,195	12,540	---	69,654	26,636	235,477	---	---	486,498
Parkers Prairie	1,015	---	9,679	61,117	---	21,562	---	---	---	---	92,358

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Paynesville	2,578	35,187	59,073	124,399	---	18,683	1,968	2,708	---	---	242,018
Pease	245	---	---	---	---	---	---	---	8,380	---	8,380
Pelican Rapids	2,560	74,540	90,370	249,286	---	203,820	---	---	---	---	618,016
Pemberton	230	7,315	7,947	---	---	290	---	---	---	---	15,552
Pennock	492	---	3,015	61,673	---	5,317	---	---	---	---	70,005
Pequot Lakes	2,494	11,540	52,935	332,247	---	163,348	488	---	---	---	560,558
Perham	3,605	8,186	105,138	2,915,019	---	3,687,375	---	---	---	---	6,715,718
Perley*	113	---	---	---	---	---	---	---	---	---	---
Peterson	235	---	---	64,044	---	60,196	---	---	---	---	124,240
Pierz	1,456	10,424	329,267	402,203	---	---	---	---	---	---	741,894
Pillager	514	---	14,336	9,395	---	1,638	---	---	---	8,597	33,966
Pine City	3,458	755,426	176,054	1,566,819	---	422,969	---	---	---	2,605	2,923,873
Pine Island	3,930	---	10,000	510,353	---	97,065	57,720	---	---	---	675,138
Pine River	921	---	---	1,903,219	---	---	---	283,671	---	---	2,186,890
Pine Springs	370	---	---	---	---	---	---	---	---	---	---
Pipestone	4,106	82,443	712,896	2,732,727	---	158,561	---	16,685	97,549	375	3,801,236
Plainview	3,553	133,117	41,595	172,083	---	---	85,952	---	---	158,671	591,418
Plato	336	---	271,056	12,302	---	28,704	---	---	---	---	312,062
Plummer	281	2,087	---	---	---	---	---	---	---	---	2,087
Plymouth	80,762	---	9,198,307	22,413,382	---	15,725,530	---	---	---	---	47,337,219
Porter	155	---	38,661	---	---	---	---	---	---	---	38,661
Preston	1,340	29,972	161,446	889,158	---	54,987	5,495	---	---	---	1,141,058
Princeton	5,425	94,949	152,063	1,063,195	---	77,887	5,160	---	---	---	1,393,254
Prinsburg	525	7,064	69,825	104,361	---	717,783	43,804	---	---	---	942,837
Prior Lake	27,855	---	1,346,057	5,244,989	---	348,963	1,362,236	---	---	1	8,302,246
Proctor	3,097	244,024	81,769	1,273,346	---	---	---	---	---	---	1,599,139
Quamba	108	---	---	---	---	---	---	---	---	---	---
Racine	462	---	---	14,723	---	---	---	---	---	---	14,723
Ramsey	28,712	111,003	530,433	5,737,373	---	316,382	161,883	---	---	---	6,857,074
Randall	608	3,030	---	81,448	---	668	---	---	---	---	85,146
Randolph*	463	---	---	---	---	---	---	---	---	---	---
Ranier	565	---	---	59,838	---	258,480	---	---	33,133	---	351,451

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Raymond	812	52,927	72,038	3,826	---	68,702	---	---	---	---	197,493
Red Lake Falls	1,353	---	5,195	23,786	---	76,241	11,385	---	---	---	116,607
Red Wing	16,873	4,978	30,948	6,781,993	---	180,380	12,057	20,158	---	36,412	7,066,926
Redwood Falls	5,078	63,795	1,289,616	2,094,673	---	314,446	710,777	30,783	---	---	4,504,090
Regal	46	---	---	---	---	---	---	---	---	---	---
Remer	399	4,568	12,713	286,255	---	---	---	---	215,397	---	518,933
Renville	1,301	25,000	53,833	211,885	---	3,251	---	---	15,406	---	309,375
Revere	88	---	---	14,250	---	4,850	---	---	---	---	19,100
Rice	2,095	16,329	45,230	264,602	---	6,995	---	---	---	---	333,156
Rice Lake	4,101	58,686	66,661	35,443	---	10,059	---	---	---	---	170,849
Richfield	36,543	---	---	18,411,027	---	244,641	736,331	---	---	---	19,391,999
Richmond	1,508	1,850	15,019	22,956	---	66,786	98,849	---	---	---	205,460
Richville	76	---	---	---	---	3,200	---	---	---	---	3,200
Riverton	130	---	---	---	---	---	---	---	---	---	---
Robbinsdale	14,986	---	---	1,288,652	---	303,001	---	---	---	---	1,591,653
Rochester	125,055	2,323,223	599,281	25,323,667	---	9,239,098	22,796,345	11,966,793	823,769	4,257,484	77,329,660
Rock Creek	1,784	---	14,309	230,411	---	---	---	---	---	---	244,720
Rockford	4,781	31,601	69,119	647,520	---	169,511	---	---	---	---	917,751
Rockville	2,433	---	139,713	1,290,085	---	50,791	---	---	---	---	1,480,589
Rogers	14,430	82,180	780,605	1,926,718	---	3,776,937	294,032	---	---	---	6,860,472
Rollingstone	690	179,180	110,189	119,109	---	10,715	---	---	---	---	419,193
Roosevelt	146	---	---	---	---	---	---	---	---	---	---
Roscoe	131	---	---	---	---	---	---	---	47,924	---	47,924
Rose Creek	411	1,520	7,397	---	---	77,987	---	---	---	---	86,904
Roseau	2,850	45,711	15,281	431,605	---	9,310	100,510	52,895	---	---	655,312
Rosemount	26,943	145,197	344,930	8,198,985	---	2,713,250	---	---	---	---	11,402,362
Roseville*	36,810	171,352	688,277	2,308,780	---	3,788,307	4,648	---	---	---	6,961,364
Rothsay	493	---	35,309	12,013	---	231,291	---	---	---	---	278,613
Round Lake	378	19,753	45,304	13,000	---	5,993	---	---	---	---	84,050
Royalton	1,280	---	61,453	482,828	---	---	---	---	---	---	544,281
Rush City	3,404	10,242	460,093	96,861	---	2,210	53,667	664,357	---	---	1,287,430
Rushford	1,880	8,188	270,182	2,026,353	---	133,305	13,745	40,694	82,977	---	2,575,444

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Rushford Village	802	---	---	180,220	---	23,610	---	---	---	---	203,830
Rushmore	369	---	---	44,281	---	---	---	---	---	---	44,281
Russell	348	6,841	10,735	---	---	24,235	---	---	---	---	41,811
Ruthton	222	---	1,757	52,467	---	---	---	---	---	---	54,224
Rutledge	223	---	---	15,000	---	---	---	---	---	---	15,000
Sabin	629	---	---	---	---	---	---	---	---	---	---
Sacred Heart	507	28,351	167,418	17,904	---	17,050	---	---	---	---	230,723
Saint Anthony	9,060	53,094	250,170	2,727,110	---	4,022	409	---	699,070	---	3,733,875
Saint Anthony [Stearns]	91	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,633	6,594	117,929	981,174	---	156,281	---	---	91,872	---	1,353,850
Saint Bonifacius	2,267	1,262	728,896	17,239	---	162,046	---	---	---	---	909,443
Saint Charles	4,017	---	912,261	812,730	---	421,071	71,079	---	---	---	2,217,141
Saint Clair	754	---	94,922	187,209	---	4,250	---	---	---	---	286,381
Saint Cloud	71,122	3,419,452	2,188,000	9,175,594	---	1,414,529	---	---	---	---	16,197,575
Saint Francis	8,306	43,835	103,993	1,602,271	---	516,297	---	---	---	---	2,266,396
Saint Hilaire	268	11,797	---	9,000	---	---	---	---	---	---	20,797
Saint James	4,788	2,052	95,224	203,479	---	99,014	12,027	---	---	---	411,796
Saint Joseph	7,117	82,476	676,278	1,314,314	---	121,441	---	---	263,815	---	2,458,324
Saint Leo	89	---	3,775	---	---	---	---	---	---	---	3,775
Saint Louis Park	49,786	503	48,679	537,294	---	1,350,201	1,565,902	---	---	---	3,502,579
Saint Martin	315	---	31,566	19,625	---	8,127	---	---	---	---	59,318
Saint Mary's Point	350	---	---	51,553	---	---	---	---	---	---	51,553
Saint Michael	20,371	14,196	---	445,736	---	2,060,067	---	---	---	---	2,519,999
Saint Paul	310,992	5,868,678	5,113,041	13,242,435	---	21,376,568	2,000,000	---	---	---	47,600,722
Saint Paul Park	5,498	602	11,610	91,141	---	7,692	---	---	---	---	111,045
Saint Peter	12,590	517	4,369,974	2,784,162	---	496,649	18,903	---	---	---	7,670,205
Saint Rosa	56	9,642	---	3,880	---	---	---	---	---	---	13,522
Saint Stephen	806	865	---	---	---	---	---	---	---	---	865
Saint Vincent	61	---	---	---	---	---	---	---	---	---	---
Sanborn	320	---	57,189	---	---	---	---	---	---	---	57,189
Sandstone	2,583	38,606	---	115,368	---	644,842	37,630	---	---	---	836,446
Sargeant*	62	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Sartell	19,606	164,213	264,268	14,980,138	---	950,343	62,796	---	---	---	16,421,758
Sauk Centre	4,660	5,655	302,165	7,840,449	---	385,885	148,910	77,026	---	---	8,760,090
Sauk Rapids	13,559	126,037	249,980	5,375,616	---	654,761	25,742	---	---	---	6,432,136
Savage	33,137	444,130	265,480	4,333,740	---	1,281,179	562,241	---	---	---	6,886,770
Scandia	4,001	259,466	1,178	811,474	---	73,956	---	---	---	---	1,146,074
Scanlon	1,019	---	---	110,421	---	7,647	---	---	---	---	118,068
Seaforth	81	1,598	8,141	---	---	---	---	---	---	---	9,739
Sebeka	739	---	25,755	28,322	---	242	---	---	---	---	54,319
Sedan	50	---	---	---	---	---	---	---	---	---	---
Shafer	1,201	1,003	29,000	20,589	---	---	---	---	---	---	50,592
Shakopee	45,961	---	475,250	4,881,706	---	1,165,548	4,457,188	---	---	---	10,979,692
Shelly	179	---	---	---	---	27,858	---	---	---	---	27,858
Sherburn	1,063	14,803	11,601	2,284,937	---	11,071	---	---	---	---	2,322,412
Shevlin*	137	---	5,077	---	---	3,975	---	---	---	---	9,052
Shoreview	27,141	1,450	---	2,960,768	---	1,669,679	145,763	---	56,385	---	4,834,045
Shorewood	7,859	4,630	469,705	2,049,523	---	233,956	210,209	---	---	---	2,968,023
Silver Bay	1,895	12,055	13,508	271,054	---	147,592	452,992	31,330	---	---	928,531
Silver Lake	884	455	7,878	---	---	36,226	---	---	9,605	---	54,164
Skyline	287	---	---	---	---	---	---	---	---	---	---
Slayton	2,032	70,739	89,901	47,227	---	95,223	55,619	323,142	---	---	681,851
Sleepy Eye	3,431	7,500	38,906	252,256	---	365,036	77,095	---	---	18,271	759,064
Sobieski	209	---	---	---	---	---	---	---	---	---	---
Solway	79	---	---	---	---	---	---	---	---	---	---
South Haven	187	---	21,067	704,052	---	---	---	---	1,904,161	---	2,629,280
South Saint Paul	20,489	109,669	55,957	14,887,922	---	48,106	776,345	3,422,345	---	---	19,300,344
Spicer	1,124	34,990	5,668	1,168,772	---	61,404	21,559	---	---	---	1,292,393
Spring Grove	1,265	7,904	78,557	11,002	---	149,282	359	---	---	---	247,104
Spring Hill	64	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	7,430	---	94,351	32,606	---	62,192	1,300	---	---	---	190,449
Spring Park	1,716	---	---	217,166	---	---	---	---	---	---	217,166
Spring Valley	2,476	4,995	---	1,586,901	---	20,736	3,000	---	---	---	1,615,632
Springfield	2,012	---	426,497	319,602	---	244,768	---	5,514	---	---	996,381

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Squaw Lake	106	---	---	---	---	---	---	---	---	---	---
Stacy	1,726	4,216	---	297,887	---	130,653	---	---	---	---	432,756
Staples	3,010	18,370	236,415	65,170	---	111,744	---	215,905	---	---	647,604
Starbuck	1,440	38,795	59,919	15,093	---	13,134	---	---	---	---	126,941
Steen	173	1,000	---	144,609	---	---	---	---	---	---	145,609
Stephen	595	32,475	5,994	---	---	8,164	---	---	---	---	46,633
Stewart	495	---	103,991	58,451	---	---	---	---	---	---	162,442
Stewartville	6,903	42,572	366,767	1,226,196	---	96,353	1,086,105	---	---	---	2,817,993
Stillwater	19,425	2,759,780	358,482	4,263,654	---	1,189,918	---	---	---	---	8,571,834
Stockton	813	42,517	---	199,842	---	---	---	---	---	---	242,359
Storden	232	---	5,293	4,145	---	---	---	---	---	---	9,438
Strandquist	68	---	---	---	---	---	---	---	---	---	---
Strathcona	25	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	453	---	---	---	---	47,863	---	---	---	---	47,863
Sunburg	94	1,883	128,019	---	---	3,558	1,011	---	---	---	134,471
Sunfish Lake	520	---	---	181,232	---	---	---	---	---	---	181,232
Swanville	333	---	---	1,257	---	22,150	---	---	---	---	23,407
Taconite	648	---	---	---	---	---	---	---	31,659	---	31,659
Tamarack*	71	928	---	---	---	---	---	---	---	---	928
Taopi	62	---	---	---	---	---	---	---	---	---	---
Taunton	135	---	---	---	---	---	---	---	---	---	---
Taylors Falls	1,102	6,768	92,256	286,853	---	6,399	---	---	---	---	392,276
Tenstrike	195	---	---	---	---	---	---	---	---	---	---
Thief River Falls	9,058	133,225	60,471	2,630,595	---	31,898	---	---	---	---	2,856,189
Tintah	67	---	28,550	---	---	---	---	---	---	---	28,550
Tonka Bay	1,608	12,083	---	81,610	---	628,055	---	---	235,112	---	956,860
Tower	426	---	---	68,046	---	---	464,968	160,190	---	---	693,204
Tracy	2,070	---	127,085	910,727	---	---	---	73,680	---	---	1,111,492
Trail	39	---	---	---	---	---	---	---	---	---	---
Trimont	709	9,362	201,063	73,521	---	5,353	---	---	---	---	289,299
Trommald	108	1,394	---	---	---	---	---	---	---	---	1,394
Trosky	95	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Truman	1,098	6,133	29,935	65,440	---	34,994	6,579	---	---	---	143,081
Turtle River	89	---	---	---	---	---	---	---	---	---	---
Twin Lakes	133	---	---	---	---	---	---	---	---	---	---
Twin Valley	727	---	---	106,410	---	---	---	---	---	---	106,410
Two Harbors	3,698	169,741	25,679	1,467,818	---	193,959	---	75,890	---	---	1,933,087
Tyler	1,112	11,264	4,489	70,000	---	42,622	---	---	---	---	128,375
Ulen	493	4,350	41,380	10,807	---	3,000	122,300	---	---	---	181,837
Underwood	359	---	3,610	741	---	---	---	---	259,003	---	263,354
Upsala	485	---	200,059	155,233	---	---	---	---	---	---	355,292
Urbank	50	560	---	---	---	---	---	---	---	---	560
Utica	265	---	---	---	---	---	---	---	90,253	---	90,253
Vadnais Heights	13,270	35,000	64,350	1,700,232	---	245,073	38,095	---	---	---	2,082,750
Vergas	343	---	---	---	---	126,477	---	---	---	---	126,477
Vermillion	434	13,269	---	---	---	---	---	---	---	---	13,269
Verndale	504	12,809	---	---	---	---	---	---	83,030	---	95,839
Vernon Center	329	---	---	675,695	---	5,340	---	---	---	---	681,035
Vesta	273	6,622	224,639	---	---	22,052	---	---	---	---	253,313
Victoria	11,289	108,563	1,304,740	2,530,432	---	861,723	278,671	---	---	---	5,084,129
Viking	82	---	---	---	---	---	---	---	---	---	---
Villard	232	---	---	---	---	16,852	---	---	---	---	16,852
Vining	62	---	5,000	---	---	25,830	---	---	---	---	30,830
Virginia	8,331	421,767	3,100,917	2,885,202	---	525,060	572	---	---	---	6,933,518
Wabasha	2,622	109,839	155,696	628,808	---	2,297,515	36,568	---	---	---	3,228,426
Wabasso	736	183,665	48,178	304,237	---	10,959	---	---	---	---	547,039
Waconia	13,593	33,476	915,028	5,585,916	---	1,246,887	---	---	---	---	7,781,307
Wadena	4,311	---	71,617	2,597,733	---	8,033	146,289	---	3,325,333	---	6,149,005
Wahkon	242	---	---	---	---	---	---	---	---	---	---
Waite Park	8,444	114,356	312,640	1,806,664	---	313,018	---	---	---	---	2,546,678
Waldorf	222	---	54,348	---	---	400	---	---	1,712,663	---	1,767,411
Walker	975	15,340	8,813	129,528	---	31,114	---	277,041	---	---	461,836
Walnut Grove	744	---	101,064	22,574	---	27,827	2,850	---	---	---	154,315
Walters	65	---	159,470	---	---	---	---	---	---	---	159,470

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Waltham	160	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,175	5,343	---	12,371	---	4,888	---	---	---	---	22,602
Wanda	81	---	---	---	---	---	---	---	---	---	---
Warba*	163	---	---	---	---	---	---	---	---	---	---
Warren	1,628	106,552	17,150	224,258	---	6,930	65,665	98,136	---	---	518,691
Warroad	1,857	32,396	286,509	185,340	---	42,449	---	100,809	---	---	647,503
Waseca	9,306	---	176,384	1,689,820	---	1,222,677	---	58,860	---	---	3,147,741
Watertown	4,848	222,709	25,974	566,577	---	402,833	---	---	134,998	---	1,353,091
Waterville	1,776	6,029	334,677	226,917	---	23,955	---	---	---	---	591,578
Watkins	1,045	1,920	86,007	7,800	---	68,995	---	---	---	---	164,722
Watson	183	---	---	253,204	---	---	---	---	---	---	253,204
Waubun	413	---	---	76,105	---	---	---	---	---	---	76,105
Waverly	2,116	160,866	---	169,453	---	129,246	10,652	---	---	---	470,217
Wayzata	4,437	174,623	250,358	1,118,389	---	389,098	---	---	---	---	1,932,468
Welcome	717	---	111,955	10,400	---	18,183	---	---	---	---	140,538
Wells	2,373	21,112	97,613	558,541	---	110,527	50,671	68,189	---	---	906,653
Wendell	163	---	---	---	---	---	---	---	---	---	---
West Concord	869	---	46,684	31,545	---	21,163	---	---	---	---	99,392
West Saint Paul	21,169	1,918,416	526,373	3,697,882	---	151,094	---	---	---	---	6,293,765
West Union	91	---	---	---	---	---	---	---	---	---	---
Westbrook	785	15,289	91,780	12,188	---	8,313	---	---	---	---	127,570
Westport	44	---	---	---	---	---	---	---	---	---	---
Whalan	72	---	---	---	---	---	---	---	---	---	---
Wheaton	1,455	3,830	3,240	29,780	---	308	---	---	---	---	37,158
White Bear Lake	25,067	372,642	808,524	2,680,127	---	1,911,208	82,558	---	255,372	---	6,110,431
Wilder	63	1,576	---	1,922	---	---	---	---	---	---	3,498
Willernie	515	11,981	---	264,994	---	---	---	---	---	---	276,975
Williams	212	---	---	---	---	---	---	---	---	---	---
Willmar	21,962	---	273,475	10,623,425	---	7,384,758	1,564,933	1,257,279	---	---	21,103,870
Willow River	407	---	13,500	---	---	---	---	---	---	---	13,500
Wilmont	333	4,710	9,737	---	---	15,677	---	---	---	---	30,124
Wilton	275	---	---	---	---	---	---	---	---	---	---

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

Table 18

Classification of Capital Outlay by Function for All Governmental Funds For the Year Ended December 31, 2022

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
Windom	4,966	72,294	326,560	137,472	---	48,458	1,240	80,353	---	---	666,377
Winger	167	---	---	---	---	---	---	---	---	---	---
Winnebago	1,365	108,931	84,095	48,221	---	13,418	15,772	---	---	---	270,437
Winona	25,995	---	90,121	3,443,282	---	165,789	7,600	---	---	---	3,706,792
Winsted	2,278	---	96,126	922,898	---	6,196	---	413,819	---	12,358	1,451,397
Winthrop	1,356	70,877	130,672	392,244	---	74,061	---	---	---	---	667,854
Winton	169	---	11,284	---	---	1,150	---	---	---	---	12,434
Wolf Lake	70	---	4,455	---	---	42,257	---	---	---	---	46,712
Wolverton	119	---	---	---	---	---	---	---	---	---	---
Wood Lake	366	2,303	11,647	135,168	---	31,514	---	---	176,071	---	356,703
Woodbury	77,224	1,461,299	682,528	9,087,297	---	2,582,777	---	---	6,469,093	---	20,282,994
Woodland	386	---	---	42,234	---	---	---	---	---	---	42,234
Woodstock	109	---	---	---	---	---	---	---	---	---	---
Worthington	14,052	347,414	246,891	4,513,187	---	5,602,066	440,175	---	---	20,315	11,170,048
Wrenshall	452	4,388	111,215	283,915	---	---	---	---	---	---	399,518
Wright	170	6,160	21,929	---	---	---	---	---	---	---	28,089
Wykoff	436	3,566	129,447	111,098	---	16,107	---	---	---	---	260,218
Wyoming	8,228	---	571,228	722,771	---	67,684	---	---	---	---	1,361,683
Zemple	80	---	---	---	---	---	---	---	---	---	---
Zimmerman	6,575	273,703	31,828	475,229	---	151,419	147,612	---	---	---	1,079,791
Zumbro Falls	182	---	---	---	---	---	---	---	---	---	---
Zumbrota	4,036	31,894	30,000	797,369	---	79,204	76,110	---	---	---	1,014,577
State Total	4,834,875	\$71,731,996	\$195,100,045	\$1,071,766,777	\$1,171,515	\$283,902,921	\$112,023,635	\$54,485,894	\$97,191,282	\$8,352,820	\$1,895,726,885

[1] Failed to meet reporting deadline.

*Data could not be fully verified.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ada	1,773	158,000	---	---	---	3,040,303	---	---	3,198,303	355,000	245,000
Adams	697	---	---	---	2,410,000	---	---	---	2,410,000	---	747,969
Adrian	1,211	---	---	---	2,020,000	1,440,000	---	---	3,460,000	1,605,000	675,675
Afton	2,983	4,330,000	---	---	365,000	---	---	---	4,695,000	1,580,000	1,672,000
Aitkin	2,266	2,450,000	---	---	---	320,000	---	---	2,770,000	2,360,000	2,284,446
Akeley	426	575,000	---	---	---	---	---	---	575,000	---	---
Albany	2,837	---	---	---	10,617,000	---	---	---	10,617,000	1,860,000	878,874
Albert Lea	18,500	---	---	---	19,190,000	11,570,000	---	---	30,760,000	---	5,833,339
Alberta	91	---	---	---	---	138,000	---	---	138,000	---	---
Albertville	8,220	---	---	---	1,530,000	5,915,000	---	---	7,445,000	2,325,000	1,888,000
Alden	579	---	---	---	---	---	---	---	---	---	1,851,000
Alexandria	15,263	12,535,000	---	---	3,675,000	6,290,000	---	---	22,500,000	3,185,000	3,321,034
Alvarado	396	---	---	---	---	---	---	---	---	---	525,610
Amboy	537	---	---	---	---	---	---	---	---	---	127,275
Andover	32,822	41,390,000	---	---	---	855,000	---	---	42,245,000	690,000	1,305,000
Annandale	3,441	---	710,000	---	4,333,000	---	---	---	5,043,000	1,248,000	7,744,116
Anoka	18,127	18,745,000	4,730,000	1,665,000	---	---	7,285,000	---	32,425,000	5,605,000	2,711,092
Apple Valley	55,673	22,760,000	---	---	---	7,820,000	---	---	30,580,000	13,365,000	4,000,692
Appleton	1,425	3,851,000	---	---	---	2,070,000	---	---	5,921,000	3,775,000	6,790,239
Arco	85	---	---	---	---	---	---	---	---	---	83,833
Arden Hills	9,682	---	---	---	---	1,785,000	---	---	1,785,000	---	---
Argyle	558	---	---	---	---	1,878,000	---	---	1,878,000	---	210,000
Arlington	2,329	---	---	---	5,490,000	2,090,000	478,000	---	8,058,000	985,000	2,225,000
Ashby	472	---	---	---	745,000	1,382,000	---	---	2,127,000	1,250,000	---
Askov	340	---	---	---	---	214,000	---	---	214,000	---	1,090,981
Atwater	1,137	---	---	---	---	---	---	---	---	---	2,083,328
Audubon	557	---	---	---	837,720	757,280	---	---	1,595,000	528,000	1,594,000
Aurora	1,688	---	---	---	3,092,000	925,000	---	---	4,017,000	---	4,548,345
Austin	26,626	13,415,000	---	---	---	2,390,000	2,919,000	---	18,724,000	3,119,000	1,340,032
Avoca	114	---	---	---	---	351,000	---	---	351,000	351,000	---
Avon	1,667	1,066,000	---	---	3,390,000	---	---	---	4,456,000	3,390,000	2,086,229

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Babbitt	1,384	4,105,000	---	---	---	---	---	---	4,105,000	---	4,270,005
Backus	266	---	---	---	398,490	664,000	---	---	1,062,490	---	98,810
Badger	453	121,000	---	---	1,666,288	---	---	---	1,787,288	---	270,938
Bagley	1,299	---	---	---	221,000	535,000	---	---	756,000	685,000	2,974,375
Balaton	593	923,000	---	---	---	754,376	---	---	1,677,376	923,000	230,205
Barnesville	2,858	85,000	---	---	5,765,000	---	2,703,000	---	8,553,000	2,788,000	3,146,113
Barnum	631	2,621,000	---	---	---	129,000	---	---	2,750,000	---	391,536
Barrett	370	---	---	---	---	955,000	---	---	955,000	955,000	3,313,523
Battle Lake	857	---	---	---	---	3,118,000	---	---	3,118,000	2,985,000	3,106,620
Baudette	976	285,000	---	---	---	3,075,000	---	---	3,360,000	1,285,000	305,000
Baxter	9,030	---	1,275,000	---	20,150,000	---	---	---	21,425,000	---	4,139,058
Bayport	3,691	1,325,000	---	---	---	820,000	---	---	2,145,000	---	---
Beardsley	221	187,905	---	---	---	---	---	---	187,905	---	539,335
Beaver Bay	126	---	---	---	---	---	---	---	---	---	522,000
Beaver Creek	284	---	---	---	---	---	---	---	---	---	75,525
Becker	5,034	7,725,000	---	---	585,000	3,035,000	---	---	11,345,000	70,000	393,054
Bejou	87	---	---	---	---	---	---	---	---	---	184,283
Belgrade	744	---	114,130	---	---	1,270,000	295,000	---	1,679,130	1,384,130	441,000
Belle Plaine	7,415	5,870,000	---	---	7,932,525	1,962,475	---	---	15,765,000	1,830,000	74,710
Bellechester	179	---	---	---	---	---	---	---	---	---	93,000
Belview	288	---	---	---	---	455,977	---	---	455,977	330,000	---
Bemidji	15,947	1,465,000	---	---	---	50,660,000	3,105,000	---	55,230,000	46,800,000	1,618,840
Benson	3,562	1,070,000	---	---	---	355,000	1,935,000	---	3,360,000	1,935,000	2,708,715
Bertha	557	---	---	---	---	3,171,000	---	---	3,171,000	---	---
Bethel	479	185,000	---	---	---	---	---	---	185,000	185,000	544,650
Big Falls	192	---	---	---	---	860,631	---	---	860,631	---	---
Big Lake	12,492	---	---	---	13,000,000	4,365,000	---	---	17,365,000	6,900,000	8,598,483
Bigelow	220	---	---	---	---	610,000	---	---	610,000	610,000	---
Bigfork	401	---	---	---	---	---	---	---	---	---	730,000
Bird Island	1,007	---	---	---	1,680,000	4,270,000	189,623	---	6,139,623	4,270,000	1,375,645
Biscay	114	18,000	---	---	---	---	---	---	18,000	---	163,573

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Biwabik	960	3,945,000	---	---	---	6,708,825	---	---	10,653,825	---	---
Blackduck	844	1,965,000	---	---	49,000	1,360,000	---	---	3,374,000	719,000	603,698
Blaine	73,512	9,705,000	---	---	42,155,000	32,870,000	---	---	84,730,000	8,090,000	2,167,348
Blomkest	152	101,000	---	---	---	860,000	---	---	961,000	860,000	---
Blooming Prairie	2,003	1,795,000	---	---	275,000	2,365,000	2,690,000	---	7,125,000	---	938,133
Bloomington	91,330	18,040,000	15,275,000	5,585,000	47,010,000	11,190,000	6,450,000	---	103,550,000	6,875,000	1,574,720
Blue Earth	3,130	13,232,690	---	---	17,435,448	4,250,000	---	---	34,918,138	3,551,197	9,505,378
Bock	82	---	---	---	---	---	171,700	---	171,700	---	---
Bovey	825	---	---	---	---	800,000	---	---	800,000	200,000	259,918
Boyd	141	---	---	---	---	770,400	---	---	770,400	---	699,000
Braham	1,784	106,381	190,000	---	---	1,076,000	---	---	1,372,381	190,000	3,705,392
Brainerd	14,895	11,186,000	---	---	3,820,000	21,170,000	---	---	36,176,000	3,580,000	2,649,472
Brandon	510	---	---	---	641,000	2,189,000	---	---	2,830,000	547,000	108,717
Breckenridge	3,348	---	---	---	2,365,000	---	---	---	2,365,000	850,000	3,859,000
Brewster	518	---	---	---	---	350,000	---	---	350,000	---	13,202
Bricelyn	342	55,000	---	---	---	1,064,000	---	---	1,119,000	---	---
Brooklyn Center	33,938	---	2,380,000	---	18,190,000	22,625,000	2,285,000	---	45,480,000	520,000	12,951,408
Brooklyn Park	84,993	35,475,000	---	---	---	---	---	---	35,475,000	10,270,000	1,546,788
Brookston	117	165,000	---	---	---	---	---	---	165,000	---	---
Brooten	646	425,000	---	---	---	611,769	---	---	1,036,769	---	1,663,000
Browerville	834	---	---	---	340,000	1,058,000	---	---	1,398,000	340,000	3,337,001
Browns Valley	557	---	---	---	---	1,908,000	---	---	1,908,000	---	---
Brownsdale	648	---	---	---	181,000	---	---	---	181,000	146,000	---
Brownsville	572	46,544	---	---	---	465,000	---	---	511,544	---	42,000
Brownton	740	1,831,000	---	---	119,000	855,000	---	---	2,805,000	1,831,000	5,660,183
Buffalo	16,884	24,135,000	---	---	---	44,584,998	4,715,000	---	73,434,998	45,095,000	2,216,455
Buffalo Lake	660	---	---	---	5,518,000	1,805,000	---	---	7,323,000	279,000	677,521
Buhl	957	1,195,000	---	---	---	---	---	---	1,195,000	---	3,196,996
Burnsville	64,522	32,785,000	1,205,000	---	10,680,000	15,690,000	---	---	60,360,000	12,855,000	8,188,352
Butterfield	601	59,000	---	---	---	---	---	---	59,000	---	1,352,030
Byron	6,883	2,005,000	---	---	7,978,000	690,000	---	---	10,673,000	---	280,000

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Caledonia	2,895	1,800,000	---	---	---	78,000	---	---	1,878,000	---	3,772,743
Callaway	197	---	---	---	---	---	---	---	---	---	468,000
Calumet	332	---	---	---	---	---	---	---	---	---	465,000
Cambridge	10,541	---	---	---	7,150,000	18,280,000	---	---	25,430,000	1,720,000	6,387,000
Canby	1,633	580,000	3,460,000	---	165,000	3,065,000	---	---	7,270,000	675,000	18,933,406
Cannon Falls	4,310	---	---	---	7,945,001	---	---	---	7,945,001	2,775,000	253,000
Canton	317	---	---	---	---	---	---	---	---	---	380,000
Carlos	504	---	---	---	---	---	---	---	---	---	1,830,420
Carlton	969	1,895,000	---	---	---	78,000	---	---	1,973,000	1,895,000	3,564,000
Carver	6,371	9,850,000	865,000	---	5,344,277	18,920,725	---	---	34,980,002	4,525,000	1,616,000
Cass Lake	682	---	---	---	---	1,081,000	---	---	1,081,000	---	289,000
Center City	670	---	---	---	48,000	---	---	---	48,000	---	1,367,595
Centerville	3,912	---	---	---	1,905,000	---	---	---	1,905,000	1,905,000	27,392
Ceylon	305	---	---	---	---	---	---	---	---	---	489,000
Champlin	24,007	2,225,000	---	---	4,560,000	2,280,000	---	---	9,065,000	2,225,000	1,400,000
Chandler	282	---	---	---	---	---	---	---	---	---	74,490
Chanhassen	27,005	3,400,000	---	---	---	23,120,000	---	---	26,520,000	5,065,000	937,934
Chaska	28,170	10,175,000	2,950,000	---	26,200,000	15,840,000	50,105,000	---	105,270,000	31,315,000	6,969,596
Chatfield	3,050	5,363,000	---	---	1,250,000	2,815,000	---	---	9,428,000	4,015,000	2,138,000
Chisago City	5,765	---	---	---	4,240,000	426,000	---	---	4,666,000	2,125,000	---
Chisholm	4,732	1,120,000	---	---	---	---	---	---	1,120,000	---	1,773,318
Chokio	393	---	---	---	---	392,000	---	---	392,000	392,000	189,000
Circle Pines	4,915	240,000	1,000,000	---	8,550,000	10,275,000	---	---	20,065,000	1,880,000	830,000
Clara City	1,432	2,585,000	---	---	3,900,000	5,799,000	---	---	12,284,000	3,630,000	447,103
Claremont	514	---	420,000	---	---	2,175,000	---	---	2,595,000	2,259,000	406,000
Clarissa	662	---	---	---	---	3,583,000	---	---	3,583,000	---	---
Clarkfield	820	449,000	---	---	2,000,000	8,208,525	80,991	---	10,738,516	272,000	827,866
Clear Lake	666	---	---	---	---	---	---	---	---	---	1,890,828
Clearbrook	463	---	---	---	---	---	---	---	---	---	6,376,644
Clearwater	2,129	---	---	---	2,700,000	---	---	---	2,700,000	---	3,785,937
Clements	156	---	---	---	---	370,000	---	---	370,000	---	46,686

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Cleveland	801	335,000	---	---	82,000	300,000	---	---	717,000	330,000	261,711
Climax	230	---	---	---	---	---	---	---	---	---	1,102,902
Clinton	405	---	---	---	1,106,000	---	---	---	1,106,000	---	941,690
Clontarf	131	---	---	---	---	---	---	---	---	---	381,633
Cloquet	12,864	2,145,000	---	---	---	10,950,000	---	---	13,095,000	760,000	6,161,955
Cobden	36	---	---	---	---	---	---	---	---	---	73,000
Cohasset	2,693	---	---	---	---	---	---	---	---	---	24,904
Cokato	2,855	10,690,000	---	---	---	---	---	---	10,690,000	---	1,058,909
Cold Spring	4,266	---	---	---	6,646,000	23,590,000	---	---	30,236,000	---	1,078,704
Coleraine	2,014	---	---	---	---	1,969,607	---	---	1,969,607	345,000	45,343
Cologne	2,062	7,795,000	---	---	---	3,560,000	---	---	11,355,000	5,495,000	6,844,000
Columbia Heights	21,592	15,895,000	5,935,000	1,670,000	40,000	410,000	---	---	23,950,000	10,690,000	---
Columbus	4,172	7,455,000	---	---	3,773,000	---	---	---	11,228,000	5,065,000	---
Comfrey	389	---	---	---	---	---	468,503	---	468,503	447,000	978,000
Conger	155	---	---	---	---	485,000	---	---	485,000	485,000	---
Cook	537	---	---	---	---	1,470,000	---	---	1,470,000	1,470,000	---
Coon Rapids	63,415	27,220,000	---	---	27,685,000	24,300,000	---	---	79,205,000	---	660,000
Corcoran	7,430	8,835,000	---	---	---	3,255,000	---	---	12,090,000	---	229,433
Cosmos	513	1,258,000	---	---	---	1,155,000	---	---	2,413,000	---	2,734,971
Cottage Grove	41,027	13,370,000	565,000	---	21,180,000	---	---	---	35,115,000	5,815,000	2,101,665
Cottonwood	1,152	1,659,000	---	---	40,000	1,240,500	150,000	---	3,089,500	---	996,116
Courtland	767	---	---	---	---	---	---	---	---	---	2,215,000
Credit River	5,498	---	---	---	3,000,000	---	---	---	3,000,000	---	---
Cromwell	253	---	---	---	---	57,900	---	---	57,900	---	754,000
Crookston	7,450	---	---	---	---	---	---	---	---	---	1,793,115
Crosby	2,421	---	---	---	---	4,003,080	---	---	4,003,080	---	2,037,276
Crosslake	2,490	5,418,000	---	---	---	2,761,000	---	---	8,179,000	615,000	865,000
Crystal	22,791	---	---	---	9,690,000	---	---	---	9,690,000	---	249,834
Currie	223	---	---	---	---	390,000	---	---	390,000	390,000	1,507,769
Cuyuna	321	---	---	---	---	271,375	---	---	271,375	---	---
Cyrus	318	51,679	---	---	---	795,800	---	---	847,479	---	---

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Dalton	209	---	---	---	---	2,319,300	---	---	2,319,300	---	302,000
Danube	458	89,770	---	---	---	---	---	---	89,770	---	---
Darfur	86	30,000	---	---	---	126,000	---	---	156,000	---	123,800
Darwin	350	---	---	---	---	---	---	---	---	---	210,000
Dassel	1,505	---	---	---	2,432,000	---	---	---	2,432,000	---	5,670,871
Dawson	1,464	10,532,678	---	---	2,065,000	10,846,000	115,000	---	23,558,678	5,470,000	3,547,488
Dayton	9,281	350,000	---	---	15,250,000	---	---	---	15,600,000	11,045,000	303,000
De Graff	111	---	---	---	---	111,000	---	---	111,000	---	63,439
Deephaven	3,840	1,245,000	---	---	---	---	---	---	1,245,000	---	47,706
Deer Creek	329	---	---	---	---	295,700	---	---	295,700	---	---
Deer River	905	3,750,000	---	---	---	3,393,546	---	---	7,143,546	---	1,986,351
Deerwood	541	---	---	---	425,000	---	---	---	425,000	---	1,521,957
Delano	7,023	10,185,000	2,790,000	---	9,665,000	6,235,000	---	---	28,875,000	5,275,000	4,381,946
Delhi	46	---	---	---	---	57,800	---	---	57,800	---	4,212
Dellwood	1,156	670,000	---	---	---	---	---	---	670,000	---	---
Dennison	221	413,000	---	---	---	---	---	---	413,000	413,000	---
Dent	171	---	---	---	---	405,000	---	---	405,000	---	---
Detroit Lakes	10,119	---	---	---	19,814,500	2,535,000	8,898,920	---	31,248,420	1,980,000	20,083,920
Dexter	331	---	---	---	181,000	229,000	---	---	410,000	---	---
Dilworth	4,918	---	---	---	24,840,000	---	---	---	24,840,000	1,600,000	159,077
Dodge Center	2,889	---	---	---	4,181,000	---	---	---	4,181,000	160,000	3,364,000
Donnelly	213	---	---	---	80,000	---	---	---	80,000	---	---
Dover	807	---	---	---	---	---	---	---	---	---	556,000
Dovray	58	---	---	---	---	174,000	---	---	174,000	---	---
Duluth	85,667	86,435,000	---	---	185,000	33,098,196	---	---	119,718,196	48,570,000	41,513,925
Dumont	75	---	---	---	---	181,000	---	---	181,000	---	335,114
Dundas	1,979	3,390,000	---	---	---	1,905,000	---	---	5,295,000	750,000	---
Dundee	73	---	---	---	---	221,000	---	---	221,000	---	---
Dunnell	134	---	---	---	---	---	---	---	---	---	154,248
Eagan	68,889	29,945,000	14,365,000	---	805,000	---	---	---	45,115,000	8,660,000	---
Eagle Bend	542	---	---	---	1,026,000	1,157,000	---	---	2,183,000	465,000	2,182,600

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Eagle Lake	3,331	1,564,000	---	---	1,295,000	---	---	---	2,859,000	1,564,000	237,003
East Bethel	11,961	---	---	---	---	15,565,000	---	---	15,565,000	15,565,000	1,530,450
East Grand Forks	9,206	---	---	---	3,350,000	---	---	---	3,350,000	2,645,000	8,861,715
East Gull Lake	1,077	---	---	---	810,000	---	---	---	810,000	385,000	1,477,000
Easton	173	---	---	---	---	2,914,000	---	---	2,914,000	---	---
Echo	233	---	---	---	---	1,266,000	---	---	1,266,000	---	2,722
Eden Prairie	64,023	15,613,000	---	---	2,087,000	10,615,000	---	---	28,315,000	4,485,000	1,830,917
Eden Valley	1,076	---	---	---	1,334,000	---	---	---	1,334,000	1,225,000	5,114,545
Edgerton	1,245	---	---	---	---	---	---	---	---	---	2,162,771
Edina	54,048	27,780,000	7,545,000	---	26,350,000	47,975,000	12,930,000	---	122,580,000	18,415,000	3,046,376
Effie	106	---	---	---	---	---	---	---	---	---	244,000
Eitzen	280	---	---	---	---	---	---	---	---	---	27,500
Elbow Lake	1,285	---	---	---	135,000	---	4,885,000	---	5,020,000	---	4,398,523
Elgin	1,165	---	---	---	691,000	31,250	---	---	722,250	---	1,497,894
Elizabeth	166	---	---	---	---	145,000	---	---	145,000	---	475,000
Elk River	27,001	56,275,000	---	---	---	8,765,000	28,875,000	---	93,915,000	18,720,000	449,726
Elko New Market	5,003	9,020,323	---	---	1,550,000	330,000	---	---	10,900,323	1,115,000	7,831,514
Elkton	132	---	---	---	---	---	---	---	---	---	176,000
Ellendale	692	---	---	---	1,042,000	230,000	---	---	1,272,000	1,042,000	1,150,013
Ellsworth	513	---	---	---	---	140,000	---	---	140,000	---	---
Elmore	536	67,000	---	---	214,000	2,995,000	---	---	3,276,000	214,000	---
Ely	3,209	1,555,000	---	---	---	4,830,000	926,000	---	7,311,000	6,385,000	2,260,531
Elysian	750	---	---	---	2,718,300	1,066,700	---	---	3,785,000	---	144,845
Emily	881	250,000	---	---	310,000	1,005,000	---	---	1,565,000	1,255,000	681,803
Erskine	400	---	---	---	---	273,511	---	---	273,511	273,511	391,338
Evan	65	---	---	---	---	---	---	---	---	---	275,500
Evansville	611	---	---	---	950,001	---	---	---	950,001	410,000	1,280,598
Eveleth	3,469	---	---	---	2,339,581	269,728	---	---	2,609,309	---	5,099,628
Excelsior	2,335	6,270,000	---	---	17,900,000	60,000	---	---	24,230,000	---	525,000
Eyota	2,082	2,817,000	---	---	3,838,000	---	---	---	6,655,000	1,537,000	---
Fairfax	1,237	---	---	---	---	5,480,000	---	---	5,480,000	2,720,000	732,429

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Fairmont	10,549	---	---	---	17,855,000	---	---	---	17,855,000	2,820,000	23,870,708
Falcon Heights	5,379	---	---	---	1,045,000	---	---	---	1,045,000	---	---
Faribault	24,679	6,120,000	---	---	1,640,000	---	---	---	7,760,000	5,620,000	18,049,257
Farmington	23,719	9,370,000	---	---	445,000	530,000	---	---	10,345,000	3,955,000	1,910,334
Federal Dam	121	---	---	---	---	---	---	---	---	---	23,054
Felton	178	---	---	---	---	---	---	---	---	---	601,118
Fergus Falls	14,085	7,420,000	1,670,000	---	1,585,000	5,215,000	---	---	15,890,000	---	1,305,992
Fertile	810	1,341,660	355,000	---	---	2,265,000	---	---	3,961,660	---	2,443,899
Fifty Lakes	460	---	---	---	---	---	---	---	---	---	86,104
Finlayson	310	289,914	---	---	---	35,000	143,746	---	468,660	35,000	202,653
Fisher	419	---	---	---	---	900,000	---	---	900,000	900,000	367,307
Floodwood	512	---	---	---	---	37,000	---	---	37,000	---	485,257
Foley	2,657	---	---	---	4,443,000	---	---	---	4,443,000	1,508,000	10,174,637
Forada	172	---	---	---	---	1,300,000	---	---	1,300,000	1,300,000	---
Forest Lake	20,862	22,735,000	---	---	---	13,965,000	---	---	36,700,000	440,000	---
Foreston	571	---	---	---	250,000	75,000	---	---	325,000	325,000	---
Fosston	1,427	1,655,000	800,000	---	2,391,000	1,103,000	---	---	5,949,000	1,790,000	4,996,633
Fountain	415	---	---	---	---	---	---	---	---	---	359,641
Franklin	523	---	---	---	---	3,504,000	---	---	3,504,000	---	23,061
Frazee	1,338	---	1,518,000	---	1,654,000	91,000	---	---	3,263,000	467,000	2,396,176
Freeborn	265	---	---	---	---	1,039,000	---	---	1,039,000	---	74,200
Freeport	685	---	---	---	210,000	1,125,000	---	---	1,335,000	210,000	2,153,239
Fridley	29,962	63,975,000	12,715,000	---	---	3,015,000	---	---	79,705,000	295,000	817,471
Frost	212	---	---	---	---	755,000	---	---	755,000	565,000	---
Fulda	1,381	216,000	---	---	---	688,000	---	---	904,000	---	---
Garfield	354	220,000	---	---	---	914,163	---	---	1,134,163	---	---
Garrison	206	60,000	---	---	---	---	---	---	60,000	---	---
Garvin	123	---	---	---	---	231,000	---	---	231,000	---	---
Gary	230	---	---	---	---	1,795,169	---	---	1,795,169	730,000	---
Gaylord	2,357	5,747,339	---	---	7,768,324	5,506,676	---	---	19,022,339	894,458	---
Gem Lake	530	960,000	---	---	---	---	---	---	960,000	405,000	---

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ghent	380	---	---	---	---	---	---	---	---	---	122,000
Gibbon	802	1,715,000	---	---	---	---	---	---	1,715,000	---	2,190,000
Gilbert	1,675	15,000	---	---	---	2,225,000	---	---	2,240,000	---	5,156,005
Glencoe	5,832	1,672,000	375,000	---	17,773,000	---	569,000	---	20,389,000	3,173,000	12,401,714
Glenwood	2,705	2,091,404	---	---	---	---	384,720	---	2,476,124	---	1,210,000
Glyndon	1,385	7,965,000	---	---	---	1,009,000	---	---	8,974,000	1,564,000	609,553
Golden Valley	22,034	4,475,000	790,000	---	37,190,000	16,430,000	---	---	58,885,000	18,510,000	---
Gonvick	277	---	---	---	---	391,000	---	---	391,000	---	223,376
Goodhue	1,297	729,252	---	---	979,343	780,000	---	---	2,488,595	---	---
Goodridge	102	---	---	---	---	---	---	---	---	---	18,000
Goodview	4,150	2,320,000	---	---	820,000	---	---	---	3,140,000	---	1,546,932
Graceville	543	---	---	---	---	5,627,600	---	---	5,627,600	1,120,000	107,516
Granada	293	---	---	---	---	191,000	---	---	191,000	---	173,609
Grand Marais	1,344	1,570,000	---	---	2,460,000	1,195,000	555,000	---	5,780,000	3,015,000	253,000
Grand Meadow	1,156	3,651,500	---	---	---	2,090,611	---	---	5,742,111	---	---
Grand Rapids	11,346	26,765,000	580,000	---	4,535,000	3,052,500	---	1,505,000	36,437,500	830,000	11,918,262
Granite Falls	2,673	75,000	---	---	9,855,000	19,170,513	1,905,000	---	31,005,513	2,250,000	580,444
Grant	3,991	1,109,000	---	---	---	---	---	---	1,109,000	---	---
Green Isle	681	---	---	---	---	640,000	1,227,203	---	1,867,203	---	457,236
Greenbush	695	---	---	---	---	126,691	---	---	126,691	---	2,011,697
Greenfield	2,947	---	---	---	1,340,000	---	---	---	1,340,000	---	115,000
Greenwald	203	103,141	---	---	---	---	---	---	103,141	---	---
Grey Eagle	328	195,000	---	---	---	1,668,000	---	---	1,863,000	195,000	---
Grove City	638	1,983,942	---	---	---	4,500,000	600,000	---	7,083,942	---	413,066
Grygla	195	---	---	---	94,500	---	---	---	94,500	49,000	---
Hackensack	300	---	---	---	---	414,000	---	---	414,000	---	532,305
Hadley	56	---	---	---	---	724,000	---	---	724,000	---	---
Hallock	909	188,000	---	---	940,000	654,000	---	---	1,782,000	1,215,000	---
Halstad	565	---	---	---	---	---	---	---	---	---	1,362,000
Ham Lake	16,524	730,000	---	---	---	---	---	---	730,000	---	59,348
Hamburg	571	---	---	---	15,000	670,000	---	---	685,000	670,000	1,490,889

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Hampton	743	---	---	---	1,745,000	---	1,085,000	---	2,830,000	1,085,000	245,000
Hancock	837	---	---	---	145,000	1,803,000	---	---	1,948,000	1,803,000	53,056
Hanley Falls	233	---	---	---	---	1,118,000	---	---	1,118,000	775,000	789,717
Hanover	3,874	---	---	---	1,220,000	---	---	---	1,220,000	1,220,000	---
Hanska	381	---	---	---	2,225,000	225,000	---	---	2,450,000	---	822,402
Harmony	1,051	32,000	---	---	---	---	---	---	32,000	---	3,485,675
Harris	1,129	---	---	---	---	---	---	---	---	---	4,215,000
Hartland	319	---	---	---	---	1,091,000	---	---	1,091,000	---	---
Hastings	22,467	2,965,000	1,260,000	---	12,835,000	6,740,000	---	---	23,800,000	1,340,000	585,519
Hawley	2,353	---	305,000	---	4,845,000	---	---	---	5,150,000	---	2,059,535
Hayfield	1,396	---	---	---	70,000	95,000	457,000	---	622,000	622,000	4,008,779
Hayward	244	---	---	---	5,000	45,000	---	---	50,000	---	144,937
Hazel Run	53	58,200	---	---	---	44,000	---	---	102,200	---	---
Hector	1,012	---	---	---	---	7,572,000	---	---	7,572,000	---	245,434
Henderson	992	465,000	---	---	70,000	3,706,000	---	---	4,241,000	215,000	1,693,669
Hendricks	630	278,000	1,302,000	---	---	---	2,202,776	---	3,782,776	1,250,000	25,117
Hendrum	291	112,000	---	---	---	140,000	---	---	252,000	---	557,881
Henning	848	116,930	---	---	---	2,889,000	2,809,000	---	5,814,930	2,804,000	2,740,425
Henriette	60	---	---	---	---	---	---	---	---	---	38,200
Herman	387	---	---	---	65,000	1,594,000	---	---	1,659,000	855,000	475,518
Hermantown	10,030	32,270,000	---	---	---	---	---	---	32,270,000	8,960,000	239,646
Heron Lake	608	---	160,000	---	---	796,000	---	---	956,000	956,000	1,504,607
Hibbing	16,064	---	725,000	---	---	3,415,000	---	---	4,140,000	725,000	8,415,063
Hill City	627	---	---	---	---	1,015,000	---	---	1,015,000	765,000	61,049
Hills	700	---	---	---	---	---	---	---	---	---	9,491
Hinckley	1,964	---	---	---	---	870,000	---	---	870,000	---	3,164,531
Hitterdal	217	---	---	---	---	---	---	---	---	---	364,746
Hoffman	707	2,290,000	---	---	---	1,115,000	---	---	3,405,000	2,290,000	1,249,376
Hokah	563	---	---	---	---	330,000	---	---	330,000	---	132,284
Holdingford	749	835,000	---	---	---	3,239,000	---	---	4,074,000	835,000	111,112
Holloway	89	---	---	---	---	---	---	---	---	---	206,000

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Hopkins	18,608	49,595,000	9,940,000	---	1,080,000	---	21,405,000	---	82,020,000	13,490,000	---
Houston	1,012	322,000	---	---	740,000	1,097,000	---	---	2,159,000	---	2,251,746
Howard Lake	2,173	1,030,000	1,263,000	---	155,000	1,735,000	---	---	4,183,000	2,248,000	4,301,000
Hoyt Lakes	2,003	1,480,000	---	---	---	3,725,000	---	---	5,205,000	---	3,416,560
Hugo	16,354	16,015,000	---	---	220,000	---	---	---	16,235,000	---	---
Hutchinson	15,037	13,680,000	---	---	14,075,000	6,945,000	21,810,000	---	56,510,000	11,335,000	7,234,186
Independence	3,771	4,365,000	---	---	270,000	---	---	---	4,635,000	---	---
International Falls	5,799	---	---	---	---	4,845,000	6,880,000	---	11,725,000	6,880,000	772,000
Inver Grove Heights	35,652	23,235,000	---	---	3,995,000	10,440,000	---	---	37,670,000	14,670,000	224,958
Iona	171	---	---	---	---	572,000	---	---	572,000	572,000	---
Iron Junction	109	---	---	---	---	236,000	---	---	236,000	---	35,406
Ironton	590	---	---	---	---	---	---	---	---	---	24,981
Isanti	7,218	1,535,000	---	---	230,000	3,475,000	---	---	5,240,000	1,675,000	4,170,056
Isle	827	616,882	---	---	---	2,490,000	---	---	3,106,882	2,370,000	232,792
Ivanhoe	541	---	---	---	---	2,070,793	359,615	---	2,430,408	359,615	228,636
Jackson	3,360	435,000	---	---	4,590,950	9,889,050	---	---	14,915,000	435,000	4,536,999
Janesville	2,502	---	---	---	5,939,383	2,980,618	---	---	8,920,001	1,015,000	344,615
Jasper	600	---	---	---	---	54,000	303,277	---	357,277	---	90,590
Jeffers	360	---	---	---	606,000	---	---	---	606,000	---	161,000
Jordan	6,836	9,130,000	---	---	945,000	9,875,000	---	---	19,950,000	1,095,000	948,000
Kandiyohi	584	---	---	---	---	300,000	---	---	300,000	---	2,240,900
Karlstad	713	---	---	---	---	386,169	---	---	386,169	---	1,962,000
Kasson	7,115	---	675,000	---	4,913,975	7,226,029	---	---	12,815,004	1,375,004	4,492,041
Keewatin	979	---	---	---	---	---	---	---	---	---	363,761
Kelliher	265	---	---	---	---	667,642	---	---	667,642	---	---
Kellogg	423	---	---	---	---	89,000	---	---	89,000	89,000	608,698
Kennedy	181	---	---	---	---	---	---	---	---	---	28,974
Kenneth	66	---	---	---	---	158,500	---	---	158,500	---	---
Kent	63	---	---	---	---	---	---	---	---	---	131,700
Kenyon	1,960	---	---	---	7,614,032	---	---	---	7,614,032	---	1,901,609
Kerkhoven	827	---	---	---	765,000	801,000	108,512	---	1,674,512	---	45,000

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Kettle River	171	---	---	---	---	479,000	---	---	479,000	---	149,000
Kiester	479	---	---	---	---	---	---	---	---	---	63,984
Kilkenny	156	---	---	---	---	---	---	---	---	---	99,000
Kimball	836	---	---	---	3,766,000	225,000	---	---	3,991,000	2,991,000	376,000
La Crescent	5,431	9,315,000	---	---	2,205,000	3,655,000	---	---	15,175,000	3,860,000	748,941
La Salle	77	---	---	---	---	290,000	---	---	290,000	---	107,000
Lafayette	504	---	---	---	2,041,000	---	---	---	2,041,000	---	250,000
Lake Benton	673	---	---	---	---	3,418,000	---	---	3,418,000	2,150,000	100,609
Lake Bronson	178	611,000	---	---	---	---	---	---	611,000	---	---
Lake City	5,384	---	---	---	1,518,000	370,000	---	---	1,888,000	---	1,117,049
Lake Crystal	2,579	1,605,000	---	---	3,895,000	2,560,000	330,000	---	8,390,000	1,190,000	102,000
Lake Elmo	13,514	29,840,000	---	---	---	28,440,000	---	---	58,280,000	3,085,000	655,000
Lake Henry	74	---	---	---	---	68,000	---	---	68,000	---	256,825
Lake Lillian	259	---	---	---	493,000	543,000	---	---	1,036,000	---	2,286,851
Lake Park	716	---	---	---	---	19,000	103,000	---	122,000	---	1,446,008
Lake Shore	1,090	1,830,000	---	---	---	---	---	---	1,830,000	---	---
Lake Wilson	254	279,703	---	---	---	---	---	---	279,703	---	148,198
Lakefield	1,762	---	---	---	---	5,220,000	---	---	5,220,000	1,215,000	11,122,186
Lakeland	1,680	---	---	---	---	615,000	---	---	615,000	615,000	---
Lakeville	73,828	65,235,000	---	---	63,505,000	6,030,000	13,340,000	---	148,110,000	30,905,000	17,423,215
Lamberton	786	4,971,700	---	---	---	1,876,300	---	---	6,848,000	1,665,000	---
Lancaster	386	---	---	---	---	---	---	---	---	---	321,416
Landfall	813	---	---	---	---	---	---	---	---	---	451,293
Lanesboro	726	369,000	---	---	795,000	200,000	---	---	1,364,000	164,000	7,745,576
Laporte	141	570,000	---	---	---	---	---	---	570,000	---	---
Lauderdale	2,221	800,000	---	---	---	---	---	---	800,000	---	---
Le Center	2,544	---	---	---	6,802,394	2,622,606	---	---	9,425,000	3,380,000	1,533,077
Le Sueur	4,268	12,385,000	---	---	35,000	5,715,000	8,239,024	---	26,374,024	820,000	12,153,508
LeRoy	974	---	---	---	---	925,000	---	---	925,000	925,000	1,068
Lester Prairie	1,945	---	---	---	455,304	---	---	---	455,304	---	2,154,048
Lewiston	1,525	---	---	---	5,080,000	1,828,000	---	---	6,908,000	1,955,000	1,682,907

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Lewisville	212	---	---	---	---	759,000	---	---	759,000	759,000	231,000
Lexington	2,738	---	---	---	1,515,000	335,000	---	---	1,850,000	---	7,608
Lilydale	790	---	---	---	---	---	---	---	---	---	2,005,180
Lindstrom	5,019	---	---	---	6,530,000	945,000	---	---	7,475,000	995,000	289,780
Lino Lakes	21,658	8,765,000	545,000	---	630,000	6,215,000	3,300,000	---	19,455,000	635,000	170,360
Lismore	202	---	---	---	---	578,000	---	---	578,000	---	---
Litchfield	6,718	13,565,000	---	---	---	750,000	6,695,000	---	21,010,000	16,860,000	9,811,342
Little Canada	10,632	2,815,000	---	---	---	---	---	---	2,815,000	570,000	18,093
Little Falls	9,153	1,870,000	265,000	---	11,576,000	---	---	---	13,711,000	2,135,000	14,055,301
Littlefork	562	---	365,000	---	138,000	4,361,650	---	---	4,864,650	---	416,595
Long Beach	344	---	---	---	---	225,000	---	---	225,000	225,000	---
Long Lake	1,700	---	---	---	2,110,000	---	---	---	2,110,000	---	---
Long Prairie	3,727	7,450,000	---	725,000	1,910,000	11,890,000	---	---	21,975,000	4,065,000	8,657,479
Longville	152	---	---	---	---	728,500	---	---	728,500	131,000	---
Lonsdale	4,933	---	960,000	---	14,261,000	700,000	---	---	15,921,000	3,873,000	1,011,790
Loretto	637	1,495,000	---	---	---	---	---	---	1,495,000	---	147,000
Lowry	336	---	---	---	---	1,107,000	---	---	1,107,000	256,000	1,073,000
Lucan	212	---	---	---	---	1,172,170	---	---	1,172,170	---	147,157
Luverne	5,033	5,225,000	35,000	---	---	11,135,000	15,200,000	---	31,595,000	2,990,000	---
Lyle	530	---	23,000	---	---	---	---	---	23,000	---	167,000
Lynd	433	---	---	---	---	58,909	---	---	58,909	---	26,438
Mabel	718	---	---	---	---	2,813,000	---	---	2,813,000	---	1,060,391
Madelia	2,409	---	---	---	3,191,000	5,675,000	4,050,000	---	12,916,000	---	1,103,000
Madison	1,518	6,925,000	---	---	5,510,000	---	80,000	---	12,515,000	12,515,000	863,000
Madison Lake	1,302	---	---	---	4,103,570	2,567,430	---	---	6,671,000	---	1,843,616
Magnolia	198	---	---	---	---	265,000	---	---	265,000	265,000	---
Mahnomen	1,233	1,550,000	---	---	---	9,380,000	---	---	10,930,000	955,000	384,892
Mahtomedi	8,055	---	---	---	16,430,000	5,875,000	---	---	22,305,000	---	---
Manchester	56	68,000	---	---	---	---	---	---	68,000	37,000	---
Mankato	46,173	1,330,000	2,665,000	---	48,966,000	20,525,000	---	---	73,486,000	2,160,000	19,186,925
Mantorville	1,139	1,360,000	---	---	---	---	---	---	1,360,000	---	1,107,220

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Maple Grove	71,230	84,550,000	---	---	---	---	---	---	84,550,000	37,875,000	4,484,671
Maple Lake	2,240	---	---	---	5,735,000	2,770,000	---	---	8,505,000	4,300,000	737,000
Maple Plain	1,950	---	---	---	4,475,000	4,855,000	---	---	9,330,000	670,000	970,445
Mapleton	1,725	---	---	---	8,625,000	---	---	---	8,625,000	275,000	1,128,964
Mapleview	144	---	---	---	---	43,000	---	---	43,000	---	---
Maplewood	41,581	14,570,000	688,087	---	35,185,000	3,745,000	---	---	54,188,087	20,320,000	586,418
Marble	618	---	---	---	---	---	---	---	---	---	148,897
Marine on Saint Croix	669	810,000	---	---	---	---	---	---	810,000	---	---
Marshall	13,811	11,295,000	2,060,000	---	17,492,282	7,992,718	10,895,000	---	49,735,000	---	15,162,663
Mayer	2,542	---	---	---	4,927,000	745,000	---	---	5,672,000	895,000	1,687,000
Maynard	321	275,000	---	---	---	455,000	---	---	730,000	455,000	1,838,893
Mazeppa	894	---	---	---	260,000	---	---	---	260,000	---	---
McGrath	42	---	---	---	---	23,500	---	---	23,500	---	---
McGregor	393	---	---	---	---	1,111,000	---	---	1,111,000	1,111,000	---
McIntosh	603	823,000	---	---	---	1,355,000	---	---	2,178,000	1,355,000	370,681
McKinley	102	---	---	---	---	---	---	---	---	---	24,650
Medford	1,383	---	---	---	506,323	---	---	---	506,323	---	2,616,000
Medicine Lake	327	930,000	---	---	---	---	---	---	930,000	---	---
Medina	7,250	---	---	---	7,040,000	205,000	---	---	7,245,000	6,200,000	---
Melrose	3,639	855,000	---	---	---	---	---	---	855,000	---	2,057,000
Menahga	1,353	1,460,000	---	---	465,000	4,120,000	---	---	6,045,000	1,535,000	745,080
Mendota Heights	11,658	6,495,000	---	---	15,150,000	---	---	---	21,645,000	1,575,000	544,235
Middle River	310	---	275,000	---	---	173,600	---	---	448,600	---	163,845
Milaca	3,063	2,025,000	---	---	125,000	373,000	---	---	2,523,000	125,000	858,922
Milan	418	---	---	---	---	1,225,000	---	---	1,225,000	---	50,000
Milroy	256	2,313,000	---	---	---	126,000	---	---	2,439,000	---	---
Miltona	447	---	---	---	---	1,261,000	---	---	1,261,000	---	228,011
Minneapolis	436,934	644,890,000	---	12,880,000	72,195,000	---	---	---	729,965,000	69,820,000	109,589,199
Minneota	1,365	---	---	---	240,000	---	---	---	240,000	240,000	2,196,632
Minnesota City	201	---	---	---	---	---	256,855	---	256,855	---	---
Minnesota Lake	650	---	---	---	45,000	---	---	---	45,000	---	160,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Minnetonka	54,474	27,145,000	---	---	---	33,000,000	---	---	60,145,000	7,805,000	696,621
Minnetonka Beach	547	4,700,000	---	---	---	---	---	---	4,700,000	---	---
Minnetrista	8,827	2,570,000	---	---	3,955,000	4,205,000	---	---	10,730,000	1,690,000	6,630,544
Montevideo	5,513	6,045,000	---	---	3,555,000	2,650,000	4,920,000	---	17,170,000	285,000	4,534,000
Montgomery	3,504	---	---	---	4,031,000	6,099,000	355,000	---	10,485,000	4,260,000	2,746,271
Monticello	15,087	13,460,000	---	---	6,780,000	---	---	---	20,240,000	---	1,485,000
Montrose	3,983	11,021,000	---	---	---	---	---	---	11,021,000	970,000	1,422,220
Moorhead	46,200	---	1,830,000	---	147,275,000	10,205,000	16,035,000	---	175,345,000	70,010,000	43,032,201
Moose Lake	2,824	634,000	---	---	385,000	3,640,000	1,225,000	---	5,884,000	1,395,000	3,303,942
Mora	3,729	4,625,000	---	---	---	---	2,960,000	---	7,585,000	875,000	4,040,061
Morgan	882	---	---	---	---	12,594,253	307,886	---	12,902,139	2,397,896	5,587
Morris	4,961	5,324,000	---	---	1,615,000	---	---	---	6,939,000	3,084,000	5,344,824
Morristown	963	3,235,000	---	---	---	---	---	---	3,235,000	1,170,000	---
Morton	410	---	80,438	---	---	1,315,000	---	---	1,395,438	---	493,245
Motley	685	980,000	---	---	---	---	---	---	980,000	250,000	3,418,000
Mound	9,284	3,375,000	2,627,000	---	8,039,253	24,245,746	---	---	38,286,999	17,021,999	---
Mounds View	12,965	5,299,900	---	---	---	5,495,000	---	---	10,794,900	244,900	35,650
Mountain Iron	2,862	280,000	---	---	---	---	1,175,000	---	1,455,000	280,000	9,834,571
Mountain Lake	2,079	1,600,000	635,000	---	7,350,000	12,199,340	3,483,414	---	25,267,754	6,095,000	318,231
Murdock	316	---	---	---	---	---	---	---	---	---	568,469
Nashwauk	971	---	---	---	---	---	---	---	---	---	2,949,239
Nerstrand	275	180,000	---	---	---	775,000	---	---	955,000	775,000	63,030
Nevis	392	---	---	---	---	30,446	---	---	30,446	---	28,269
New Auburn	419	---	---	---	937,855	207,905	---	---	1,145,760	1,012,760	---
New Brighton	23,405	9,875,000	22,845,000	---	3,365,000	---	---	---	36,085,000	---	---
New Germany	475	360,000	---	---	---	6,670,800	---	---	7,030,800	1,400,000	---
New Hope	21,552	36,680,000	5,845,000	---	---	---	---	---	42,525,000	5,845,000	1,019,824
New London	1,323	2,589,000	---	---	---	---	---	---	2,589,000	1,659,000	2,825,250
New Munich	362	---	---	---	---	---	233,000	---	233,000	---	---
New Prague	8,340	2,135,000	---	---	6,276,160	6,517,840	365,000	---	15,294,000	10,875,000	24,269,000
New Richland	1,240	---	---	---	958,500	45,500	---	---	1,004,000	120,000	1,336,618

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
New Trier	85	---	---	---	---	---	---	---	---	---	75,000
New Ulm	14,115	---	---	---	11,180,000	21,945,000	---	---	33,125,000	5,130,000	1,448,863
New York Mills	1,287	1,701,000	---	---	1,780,000	667,000	---	---	4,148,000	29,000	3,096,952
Newfolden	358	---	---	---	60,000	43,000	---	---	103,000	---	591,000
Newport	4,501	12,115,000	---	---	---	2,905,000	---	---	15,020,000	---	---
Nicollet	1,193	169,000	167,000	---	1,216,000	584,000	---	---	2,136,000	412,000	1,730,000
Nielsville	78	---	---	---	---	121,300	---	---	121,300	---	---
Nisswa	2,121	1,570,000	---	---	---	470,000	---	---	2,040,000	---	5,760,561
North Branch	11,756	282,000	3,855,000	---	1,289,000	3,220,000	7,514,000	---	16,160,000	15,880,000	8,466,696
North Mankato	14,886	11,090,000	210,000	765,000	13,865,000	13,140,000	---	---	39,070,000	6,075,000	1,296,200
North Oaks	5,195	---	---	---	60,000	---	---	---	60,000	---	297,984
North Saint Paul	12,486	6,805,000	7,210,000	---	6,499,597	16,445,403	---	---	36,960,000	6,505,000	---
Northfield	21,109	13,300,000	213,500	---	9,210,000	1,870,000	26,514,403	---	51,107,903	---	4,087,267
Northome	162	---	---	---	---	---	---	---	---	---	2,945,520
Northrop	224	---	---	---	---	964,000	---	---	964,000	---	268,000
Norwood Young America	4,008	4,870,000	---	---	3,881,823	8,068,176	---	---	16,819,999	9,151,823	1,312,000
Nowthen	4,517	---	---	---	3,655,000	---	---	---	3,655,000	---	20,000
Oak Grove	9,102	---	---	---	---	---	---	---	---	---	533,000
Oak Park Heights	4,776	3,035,000	---	---	960,000	---	---	---	3,995,000	3,035,000	---
Oakdale	27,858	---	3,480,000	---	18,255,000	430,000	---	---	22,165,000	640,000	1,030,000
Odessa	102	---	---	---	---	254,000	---	---	254,000	---	39,896
Odin*	122	---	---	---	---	133,000	---	---	133,000	---	37,362
Ogema	207	---	---	---	---	---	---	---	---	---	301,200
Ogilvie	390	---	35,000	---	---	320,000	---	---	355,000	35,000	1,005,248
Okabena	208	---	---	---	---	149,000	---	---	149,000	149,000	125,221
Oklee	417	---	---	---	---	53,000	---	---	53,000	---	14,528
Olivia	2,347	---	1,530,000	---	3,929,000	5,056,000	---	---	10,515,000	1,104,000	7,781,164
Onamia	789	---	---	---	---	1,185,000	---	---	1,185,000	---	---
Ormsby	123	66,067	---	---	---	588,000	---	---	654,067	---	34,806
Orono	8,447	17,650,000	---	---	---	640,000	---	---	18,290,000	520,000	---
Oronoco	1,814	---	---	---	186,000	---	---	---	186,000	---	550,861

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Orr	209	---	---	---	---	---	---	---	---	---	196,000
Ortonville	2,072	1,815,000	---	---	---	650,429	---	---	2,465,429	2,325,000	20,878,453
Osakis	1,808	---	---	---	860,000	1,760,000	---	---	2,620,000	305,000	2,870,170
Oslo	242	38,000	---	---	---	20,000	1,239,000	---	1,297,000	---	340,363
Osseo	2,642	2,960,000	300,000	---	10,655,000	---	840,000	---	14,755,000	2,295,000	---
Ostrander	232	---	---	---	---	1,874,947	---	---	1,874,947	---	---
Otsego	22,705	---	---	---	3,740,000	39,155,000	---	---	42,895,000	10,565,000	15,696,489
Ottertail	673	595,000	---	---	---	705,000	---	---	1,300,000	705,000	190,977
Owatonna	27,544	8,240,000	275,000	---	4,370,000	2,355,000	---	---	15,240,000	565,000	1,786,928
Park Rapids	4,298	---	---	---	7,975,000	---	---	---	7,975,000	6,305,000	1,446,133
Parkers Prairie	1,015	---	---	---	---	3,010,000	---	---	3,010,000	---	326,000
Paynesville	2,578	---	---	---	4,290,000	2,578,000	---	---	6,868,000	---	3,868,246
Pease	245	---	---	---	---	225,311	---	---	225,311	---	---
Pelican Rapids	2,560	1,092,500	---	---	2,189,475	83,024	---	---	3,364,999	309,999	7,751,588
Pemberton	230	---	---	---	---	---	---	---	---	---	994,860
Pennock	492	80,000	---	---	---	1,330,000	---	---	1,410,000	845,000	---
Pequot Lakes	2,494	1,954,000	---	---	---	665,000	---	---	2,619,000	665,000	413,644
Perham	3,605	2,145,000	---	---	7,060,000	8,435,000	1,490,000	---	19,130,000	6,855,000	6,632,094
Perley*	113	---	---	---	---	284,825	---	---	284,825	---	---
Peterson	235	---	---	---	244,000	518,000	---	---	762,000	---	---
Pierz	1,456	---	---	---	54,000	---	---	---	54,000	---	250,000
Pillager	514	---	---	---	409,500	40,500	---	---	450,000	450,000	319,793
Pine City	3,458	945,000	20,000	---	4,676,000	6,360,000	---	---	12,001,000	945,000	71,000
Pine Island	3,930	---	---	---	9,100,000	87,000	---	---	9,187,000	4,430,000	292,000
Pine River	921	---	---	---	---	---	---	---	---	---	1,612,000
Pipestone	4,106	1,570,000	---	---	8,740,000	6,205,000	---	---	16,515,000	---	13,042,691
Plainview	3,553	728,000	---	---	---	2,181,000	---	---	2,909,000	728,000	872,422
Plato	336	---	---	---	---	---	---	---	---	---	201,300
Plummer	281	---	---	---	---	---	---	---	---	---	2,107,000
Plymouth	80,762	60,550,000	295,000	---	---	6,920,000	---	---	67,765,000	6,920,000	1,107,267
Porter	155	---	---	---	---	---	---	---	---	---	38,788

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Preston	1,340	3,368,200	---	---	---	2,271,800	---	---	5,640,000	2,703,963	---
Princeton	5,425	3,172,000	---	---	585,000	14,309,147	---	---	18,066,147	720,000	737,000
Prinsburg	525	---	233,000	---	---	2,122,000	103,604	---	2,458,604	2,122,000	21,711
Prior Lake	27,855	13,835,000	60,000	---	9,795,000	6,685,000	---	---	30,375,000	60,000	728,225
Proctor	3,097	---	---	---	4,205,000	---	---	---	4,205,000	1,785,000	744,308
Quamba	108	---	---	---	---	434,000	---	---	434,000	---	---
Racine	462	---	---	---	---	---	---	---	---	---	1,401,000
Ramsey	28,712	33,315,000	---	---	1,580,000	---	---	---	34,895,000	9,970,000	260,000
Randall	608	---	---	---	---	---	---	---	---	---	743,000
Ranier	565	---	---	---	130,000	1,044,000	---	---	1,174,000	---	472,049
Raymond	812	---	---	---	525,000	---	---	---	525,000	---	2,226,000
Red Lake Falls	1,353	1,490,000	---	---	---	---	---	---	1,490,000	500,000	3,303,875
Red Wing	16,873	21,575,000	---	---	---	8,977,000	---	---	30,552,000	1,735,000	660,933
Redwood Falls	5,078	5,636,001	---	---	---	14,017,000	---	---	19,653,001	1,686,001	5,291,603
Remer	399	318,000	---	---	---	16,375	---	---	334,375	---	300,252
Renville	1,301	---	---	---	1,195,000	130,000	37,145	---	1,362,145	37,145	2,646,225
Revere	88	---	---	---	---	224,967	---	---	224,967	---	---
Rice	2,095	---	---	---	---	---	---	---	---	---	198,346
Rice Lake	4,101	780,042	---	---	1,995,000	---	---	---	2,775,042	1,995,000	640,697
Richfield	36,543	48,690,000	1,925,000	---	---	15,855,000	---	---	66,470,000	17,090,000	98,827
Richmond	1,508	3,226,000	---	---	---	75,000	---	---	3,301,000	---	4,670,000
Riverton	130	---	---	---	---	---	---	---	---	---	91,739
Robbinsdale	14,986	365,000	3,125,000	---	3,565,000	10,360,000	---	---	17,415,000	1,955,000	42,291,980
Rochester	125,055	15,805,000	19,485,000	---	---	78,905,000	181,472,000	---	295,667,000	109,330,000	2,987,953
Rockford	4,781	295,000	830,000	---	1,290,000	4,254,000	---	---	6,669,000	1,420,000	138,722
Rockville	2,433	3,595,000	---	---	---	361,000	---	---	3,956,000	361,000	967,000
Rogers	14,430	---	---	---	5,480,000	---	5,835,000	---	11,315,000	---	---
Rollingstone	690	---	---	---	160,000	1,175,000	---	---	1,335,000	160,000	16,865
Rose Creek	411	296,000	---	---	---	---	---	---	296,000	---	---
Roseau	2,850	---	---	---	---	---	4,200,000	---	4,200,000	---	3,180,262
Rosemount	26,943	495,000	3,880,000	---	850,000	660,000	---	---	5,885,000	3,765,000	1,270,423

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Roseville*	36,810	11,880,000	---	2,205,000	---	2,335,000	---	---	16,420,000	---	---
Rothsay	493	1,720,000	---	---	---	1,574,000	---	---	3,294,000	---	302,807
Round Lake	378	---	---	---	---	---	---	---	---	---	80,745
Royalton	1,280	1,250,000	---	---	---	2,672,000	---	---	3,922,000	2,057,000	1,185,270
Rush City	3,404	1,180,000	---	---	1,870,000	---	---	---	3,050,000	---	1,113,405
Rushford	1,880	---	---	---	2,975,000	4,303,000	---	---	7,278,000	2,975,000	3,456,026
Rushford Village	802	645,000	---	---	72,000	61,129	---	---	778,129	---	166,000
Rushmore	369	---	---	---	---	---	---	---	---	---	2,173,753
Russell	348	---	---	---	---	727,000	---	---	727,000	---	90,687
Rutledge	223	138,441	---	---	---	---	---	---	138,441	---	---
Sabin	629	---	---	---	350,000	1,925,000	---	---	2,275,000	350,000	259,538
Sacred Heart	507	341,000	---	---	---	2,769,090	---	---	3,110,090	---	6,053,944
Saint Anthony	9,060	3,650,000	---	4,870,000	17,875,000	300,000	---	---	26,695,000	10,740,000	305,000
Saint Augusta	3,633	235,000	---	---	---	---	---	---	235,000	235,000	1,580,063
Saint Bonifacius	2,267	905,000	---	---	---	---	---	---	905,000	905,000	414,358
Saint Charles	4,017	8,232,000	---	---	1,049,083	995,917	---	---	10,277,000	2,832,000	891,710
Saint Clair	754	---	---	---	---	1,734,000	---	---	1,734,000	1,090,000	---
Saint Cloud	71,122	37,315,000	1,075,000	---	22,200,000	37,730,000	2,260,000	---	100,580,000	38,340,000	94,043,961
Saint Francis	8,306	---	---	---	5,465,000	18,369,000	---	---	23,834,000	95,000	3,231,000
Saint Hilaire	268	---	---	---	---	---	---	---	---	---	400,660
Saint James	4,788	3,883,458	---	---	---	18,608,012	---	---	22,491,470	1,278,458	117,992
Saint Joseph	7,117	9,925,000	---	---	8,670,000	2,960,000	---	---	21,555,000	4,280,000	4,839,675
Saint Leo	89	---	---	---	---	---	---	---	---	---	431,675
Saint Louis Park	49,786	62,205,000	1,105,000	---	7,190,000	24,575,000	---	---	95,075,000	3,335,000	140,862
Saint Martin	315	---	---	---	64,000	---	---	---	64,000	---	4,821,268
Saint Michael	20,371	6,010,000	---	---	3,020,000	---	2,520,000	---	11,550,000	1,860,000	---
Saint Paul	310,992	256,451,274	10,660,000	31,500,000	13,511,726	---	211,128,000	---	523,251,000	58,951,000	380,616,929
Saint Paul Park	5,498	---	---	---	4,505,000	---	---	---	4,505,000	1,155,000	580,000
Saint Peter	12,590	3,394,000	2,620,000	---	720,000	9,537,201	31,527,966	---	47,799,167	12,446,000	22,849,783
Saint Stephen	806	902,000	---	---	---	---	---	---	902,000	---	(9)
Sanborn	320	---	---	---	---	691,000	---	---	691,000	660,000	---

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Sandstone	2,583	1,545,000	---	---	125,000	375,000	---	---	2,045,000	125,000	3,124,875
Sargeant*	62	20,000	---	---	---	---	---	---	20,000	---	---
Sartell	19,606	54,140,000	---	---	2,275,000	13,890,000	---	---	70,305,000	9,100,000	10,766,514
Sauk Centre	4,660	---	---	---	9,155,000	6,510,000	---	---	15,665,000	6,480,000	3,286,766
Sauk Rapids	13,559	530,000	---	---	4,260,000	5,015,000	---	---	9,805,000	530,000	3,942,009
Savage	33,137	4,060,000	---	---	24,880,000	7,525,000	---	---	36,465,000	8,945,000	1,507,276
Scandia	4,001	3,015,000	---	---	---	---	---	---	3,015,000	---	60,000
Scanlon	1,019	115,000	---	---	---	620,000	---	---	735,000	---	---
Seaforth	81	---	---	---	---	293,000	---	---	293,000	---	13,411
Sebeka	739	---	---	---	1,890,000	---	---	---	1,890,000	---	209,681
Sedan	50	---	---	---	4,500	---	---	---	4,500	---	---
Shafer	1,201	65,000	---	---	---	1,180,000	---	---	1,245,000	455,000	68,000
Shakopee	45,961	27,835,000	18,085,000	---	---	---	---	---	45,920,000	---	113,803
Shelly	179	---	---	---	---	340,000	---	---	340,000	---	---
Sherburn	1,063	525,000	---	---	1,470,000	5,828,423	---	---	7,823,423	---	6,131,493
Shoreview	27,141	19,820,000	---	---	2,220,000	27,590,000	---	---	49,630,000	4,300,000	5,655,035
Shorewood	7,859	9,660,000	---	---	---	9,475,000	765,000	---	19,900,000	765,000	---
Silver Bay	1,895	---	---	---	---	---	---	---	---	---	2,878,190
Silver Lake	884	---	---	---	422,000	---	---	---	422,000	---	---
Skyline	287	---	---	---	---	---	---	---	---	---	1,673,569
Slayton	2,032	1,075,000	---	---	---	---	191,852	---	1,266,852	---	212,585
Sleepy Eye	3,431	---	---	---	12,295,000	2,790,000	---	---	15,085,000	6,035,000	2,045,842
South Haven	187	---	---	---	---	363,000	---	---	363,000	363,000	1,746,793
South Saint Paul	20,489	20,110,000	585,000	---	---	---	---	---	20,695,000	---	2,918,706
Spicer	1,124	580,000	---	---	5,650,000	255,000	---	---	6,485,000	---	---
Spring Grove	1,265	459,000	44,000	---	227,000	2,284,000	---	---	3,014,000	2,055,000	48,431
Spring Lake Park	7,430	1,103,701	---	---	---	---	---	---	1,103,701	860,000	530,767
Spring Park	1,716	3,300,000	---	---	---	---	---	---	3,300,000	---	---
Spring Valley	2,476	---	---	---	6,420,000	723,000	4,665,000	---	11,808,000	308,000	327,000
Springfield	2,012	291,425	---	---	4,644,830	1,935,170	1,395,000	---	8,266,425	1,395,000	---
Squaw Lake	106	---	---	---	---	---	---	---	---	---	90,694

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Stacy	1,726	---	---	---	3,870,000	1,769,015	673,000	---	6,312,015	673,000	682,000
Staples	3,010	970,000	---	---	2,585,000	499,000	430,000	---	4,484,000	3,555,000	6,201,805
Starbuck	1,440	245,000	---	---	1,352,000	---	---	---	1,597,000	---	2,051,328
Stephen	595	80,000	---	---	---	2,005,000	---	---	2,085,000	1,656,000	334,979
Stewart	495	745,000	---	---	485,000	1,056,000	---	---	2,286,000	---	1,248,636
Stewartville	6,903	1,928,000	---	---	1,393,000	1,726,000	---	---	5,047,000	2,216,000	270,233
Stillwater	19,425	23,730,000	1,855,000	4,165,000	---	735,000	---	---	30,485,000	3,185,000	345,654
Stockton	813	---	---	---	---	---	---	---	---	---	578,000
Storden	232	---	---	---	670,000	485,000	---	---	1,155,000	485,000	42,250
Strandquist	68	85,900	---	---	---	---	---	---	85,900	---	---
Sturgeon Lake	453	---	---	---	---	---	---	---	---	---	4,220,000
Sunburg	94	---	---	---	---	---	---	---	---	---	8,983
Sunfish Lake	520	---	---	---	1,795,000	---	---	---	1,795,000	---	---
Swanville	333	---	---	---	---	---	---	---	---	---	1,158,000
Tamarack*	71	---	---	---	---	---	---	---	---	---	23,145
Taylors Falls	1,102	---	625,000	---	360,000	---	---	---	985,000	360,000	402,000
Thief River Falls	9,058	---	---	---	9,375,000	19,516,000	---	---	28,891,000	---	154,000
Tonka Bay	1,608	---	---	---	---	---	---	---	---	---	1,631,000
Tower	426	---	200,000	---	---	---	477,729	---	677,729	---	2,168,581
Tracy	2,070	15,373,000	---	---	2,610,000	9,405,000	---	---	27,388,000	2,005,000	99,195
Trimont	709	260,000	---	---	---	48,997	---	---	308,997	---	862,719
Trosky	95	---	---	---	---	---	---	---	---	---	600,440
Truman	1,098	305,000	---	---	---	1,120,000	995,000	---	2,420,000	995,000	1,467,173
Twin Valley	727	---	---	---	---	1,932,000	---	---	1,932,000	1,932,000	308,172
Two Harbors	3,698	6,230,000	---	---	---	---	---	---	6,230,000	---	8,175,840
Tyler	1,112	---	---	---	---	660,000	---	---	660,000	660,000	5,124,486
Ulen	493	---	---	---	---	1,090,848	---	---	1,090,848	---	1,039,000
Underwood	359	---	---	---	---	1,199,000	---	---	1,199,000	---	---
Upsala	485	---	590,000	---	---	66,000	---	---	656,000	66,000	258,509
Urbank	50	---	---	---	---	---	---	---	---	---	86,000
Utica	265	---	---	---	83,000	---	---	---	83,000	---	484,000

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Vadnais Heights	13,270	4,715,000	---	---	---	---	---	---	4,715,000	4,715,000	400,000
Vergas	343	1,050,000	---	---	---	---	---	---	1,050,000	145,000	132,000
Verndale	504	---	---	---	---	1,297,000	---	---	1,297,000	20,000	1,653,684
Vernon Center	329	---	---	---	---	1,959,000	---	---	1,959,000	---	601,000
Vesta	273	---	---	---	---	697,000	---	---	697,000	---	---
Victoria	11,289	9,875,000	1,310,000	---	6,680,000	3,490,000	---	---	21,355,000	5,425,000	---
Viking	82	---	---	---	---	492,000	---	---	492,000	---	---
Villard	232	---	---	---	---	812,000	---	---	812,000	812,000	---
Virginia	8,331	9,168,000	---	---	---	23,990,000	---	---	33,158,000	1,065,000	25,462,180
Wabasha	2,622	---	---	---	1,296,000	177,000	---	---	1,473,000	---	143,947
Wabasso	736	---	180,000	---	---	2,958,000	---	---	3,138,000	360,000	508,852
Waconia	13,593	24,380,000	---	---	12,675,000	14,925,000	1,968,551	---	53,948,551	3,810,000	900,821
Wadena	4,311	2,240,000	---	---	4,585,000	---	1,421,000	---	8,246,000	656,000	9,557,757
Wahkon	242	---	---	---	---	---	---	---	---	---	330,000
Waite Park	8,444	13,330,000	---	---	1,620,000	845,000	---	---	15,795,000	1,065,000	222,722
Waldorf	222	857,000	---	---	---	3,439,000	---	---	4,296,000	---	---
Walker	975	---	---	---	50,000	---	---	---	50,000	---	5,419,504
Walnut Grove	744	---	---	---	---	3,440,000	---	---	3,440,000	2,280,000	---
Walters	65	---	---	---	52,532	83,700	---	---	136,232	---	---
Waltham	160	---	---	---	---	683,000	---	---	683,000	---	---
Wanamingo	1,175	---	180,000	---	2,649,000	2,925,000	---	---	5,754,000	2,124,000	246,000
Warren	1,628	525,000	---	---	933,000	2,629,000	---	---	4,087,000	3,154,000	5,231,352
Waseca	9,306	3,265,000	---	---	---	1,255,000	---	---	4,520,000	1,310,000	8,239,000
Watertown	4,848	---	---	676,000	3,050,000	---	---	---	3,726,000	2,251,000	1,912,880
Waterville	1,776	---	---	---	---	3,798,000	---	---	3,798,000	3,425,000	5,390,000
Watkins	1,045	3,810,000	---	---	---	---	---	---	3,810,000	3,810,000	298,000
Watson	183	278,000	---	---	---	1,343,000	---	---	1,621,000	615,000	25,725
Waubun	413	253,600	---	---	---	2,977,400	---	---	3,231,000	---	73,531
Waverly	2,116	---	---	---	515,000	7,235,000	---	---	7,750,000	1,140,000	2,895,568
Wayzata	4,437	230,000	10,495,000	---	4,040,000	4,180,000	---	---	18,945,000	5,725,000	675,068
Welcome	717	---	---	---	3,773,000	1,415,000	---	---	5,188,000	1,040,000	986,000

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Wells	2,373	480,000	---	---	5,180,000	3,326,014	---	---	8,986,014	2,610,000	347,000
Wendell	163	---	---	---	---	---	---	---	---	---	471,000
West Concord	869	80,000	---	---	3,335,000	732,000	---	---	4,147,000	285,000	---
West Saint Paul	21,169	27,945,000	895,000	---	7,100,000	10,220,000	---	---	46,160,000	5,715,000	---
Westbrook	785	---	---	---	925,000	---	---	---	925,000	925,000	---
Wheaton	1,455	---	---	---	---	2,500,440	---	---	2,500,440	180,000	1,866,039
White Bear Lake	25,067	9,940,000	2,045,000	---	15,835,000	3,290,000	---	---	31,110,000	170,000	---
Willernie	515	---	---	---	---	---	---	---	---	---	176,142
Williams	212	---	---	---	---	228,000	---	---	228,000	228,000	24,000
Willmar	21,962	2,440,000	---	---	17,843,000	17,900,000	---	---	38,183,000	---	54,397,151
Willow River	407	---	---	---	---	779,917	---	---	779,917	---	---
Wilmont	333	---	---	---	---	---	---	---	---	---	444,000
Wilton	275	---	---	---	---	---	---	---	---	---	9,066
Windom	4,966	---	---	---	14,820,000	4,035,000	6,653,000	---	25,508,000	12,933,000	8,757,187
Winger	167	---	---	---	---	---	---	---	---	---	819,367
Winnebago	1,365	---	---	---	879,000	---	---	---	879,000	810,000	8,937,919
Winona	25,995	3,365,000	---	---	---	2,960,000	---	---	6,325,000	---	3,816,281
Winsted	2,278	3,287,000	---	---	290,000	5,771,000	---	---	9,348,000	2,548,000	2,264,000
Winthrop	1,356	---	1,684,618	---	120,000	3,498,003	---	---	5,302,621	1,684,618	---
Winton	169	---	---	---	---	---	---	---	---	---	88,065
Wolverton	119	---	---	---	---	145,000	---	---	145,000	---	---
Wood Lake	366	---	---	---	---	550,000	---	---	550,000	550,000	2,249,475
Woodbury	77,224	31,525,000	---	---	15,110,000	---	---	---	46,635,000	765,000	119,052
Woodland	386	445,000	---	---	---	---	---	---	445,000	---	---
Woodstock	109	---	---	---	---	234,300	---	---	234,300	---	26,062
Worthington	14,052	11,370,000	---	---	---	8,450,000	---	---	19,820,000	---	20,506,482
Wrenshall	452	---	---	---	250,000	---	---	---	250,000	250,000	663,000
Wykoff	436	---	---	---	---	1,223,000	---	---	1,223,000	---	711,000
Wyoming	8,228	---	---	---	7,530,000	2,660,000	---	---	10,190,000	---	---
Zimmerman	6,575	2,777,000	---	---	---	---	---	---	2,777,000	---	1,501,283
Zumbro Falls	182	1,194,000	---	---	---	---	---	---	1,194,000	---	140,574

*Data could not be fully verified.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2022

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Zumbrota	4,036	3,275,000	---	---	---	---	---	---	3,275,000	155,000	---
State Total	4,804,078	\$3,239,711,046	\$243,312,773	\$66,706,000	\$1,814,947,345	\$1,946,078,994	\$795,325,015	\$1,505,000	\$8,107,586,173	\$1,537,927,477	\$1,990,940,105

*Data could not be fully verified.

**Population reflects only those entities that have debt.

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

Table 20

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Adrian	1,211	\$ 1,292,475	\$ 538,022	\$ 1,830,497	\$ 1,127,577	\$ 544,550	\$ 1,672,127	-8.7%	\$ 1,130,963	147.8%
Afton	2,983	750,836	232,022	982,858	831,633	8,370	840,003	-14.5%	1,815,716	46.3%
Aitkin	2,266	401,256	246,774	648,030	191,761	(933)	190,828	-70.6%	2,586,134	7.4%
Albany	2,837	1,042,204	(20,098)	1,022,106	1,131,345	(595)	1,130,750	10.6%	1,944,500	58.2%
Albert Lea	18,500	9,038,246	4,035,980	13,074,226	9,055,823	4,153,686	13,209,509	1.0%	18,523,347	71.3%
Alberta	91	141,115	---	141,115	157,769	---	157,769	11.8%	85,990	183.5%
Albertville	8,220	2,178,219	155,195	2,333,414	2,433,060	150,696	2,583,756	10.7%	5,466,865	47.3%
Alexandria	15,263	5,780,545	239,345	6,019,890	5,946,185	269,669	6,215,854	3.3%	13,391,479	46.4%
Alpha	106	308,182	109,957	418,139	332,453	95,058	427,511	2.2%	115,412	370.4%
Alvarado	396	34,584	171,643	206,227	69,005	78,969	147,974	-28.2%	505,573	29.3%
Amboy	537	572,730	48,800	621,530	527,476	59,813	587,289	-5.5%	426,859	137.6%
Andover	32,822	9,471,730	1,291,508	10,763,238	9,794,213	1,726,020	11,520,233	7.0%	16,925,270	68.1%
Annandale	3,441	2,446,320	379,414	2,825,734	2,186,766	891,985	3,078,751	9.0%	3,082,648	99.9%
Anoka	18,127	5,973,420	2,048,874	8,022,294	6,114,646	1,812,632	7,927,278	-1.2%	39,463,520	20.1%
Apple Valley	55,673	19,618,981	---	19,618,981	20,654,303	42,942	20,697,245	5.5%	36,645,728	56.5%
Appleton	1,425	2,089,632	423,623	2,513,255	966,138	430,119	1,396,257	-44.4%	2,733,737	51.1%
Arco	85	29,139	37,780	66,919	50,829	37,905	88,734	32.6%	112,754	78.7%
Arden Hills	9,682	3,138,660	625,383	3,764,043	3,331,729	634,840	3,966,569	5.4%	5,468,845	72.5%
Arlington	2,329	1,217,640	921,715	2,139,355	1,134,408	944,220	2,078,628	-2.8%	2,309,107	90.0%
Askov	340	761,936	---	761,936	731,597	---	731,597	-4.0%	281,767	259.6%
Atwater	1,137	1,796,863	1,636	1,798,499	1,904,969	3,978	1,908,947	6.1%	726,762	262.7%
Audubon	557	1,040,433	404,176	1,444,609	1,025,121	456,497	1,481,618	2.6%	566,757	261.4%
Aurora	1,688	1,912,890	---	1,912,890	2,226,489	---	2,226,489	16.4%	2,009,727	110.8%
Austin	26,626	11,082,156	1,125,572	12,207,728	10,827,446	1,065,871	11,893,317	-2.6%	20,222,528	58.8%
Avon	1,667	2,877,062	361,747	3,238,809	2,919,875	432,440	3,352,315	3.5%	1,641,247	204.3%
Babbitt	1,384	3,273,875	307,416	3,581,291	3,329,992	317,304	3,647,296	1.8%	2,484,050	146.8%
Badger	453	473,412	17,317	490,729	483,698	78	483,776	-1.4%	304,310	159.0%
Balaton	593	108,606	328,323	436,929	154,531	296,643	451,174	3.3%	890,777	50.6%
Barnesville	2,858	1,990,641	775,655	2,766,296	2,065,018	901,694	2,966,712	7.2%	3,130,224	94.8%
Barnum	631	286,347	184,699	471,046	355,535	194,692	550,227	16.8%	547,726	100.5%
Barrett	370	660,811	---	660,811	581,393	114,423	695,816	5.3%	312,257	222.8%
Battle Lake	857	1,693,762	396,476	2,090,238	1,733,333	369,753	2,103,086	0.6%	1,064,651	197.5%
Baudette	976	781,286	92,641	873,927	415,577	128,592	544,169	-37.7%	1,389,280	39.2%
Baxter	9,030	3,442,354	(167,891)	3,274,463	3,755,862	524,652	4,280,514	30.7%	10,131,930	42.2%
Bayport	3,691	4,348,593	2,182,304	6,530,897	3,702,774	2,229,415	5,932,189	-9.2%	3,808,775	155.8%
Beaver Bay	126	728,778	---	728,778	749,364	---	749,364	2.8%	353,098	212.2%
Becker	5,034	2,930,258	1,200,415	4,130,673	3,068,280	55,517	3,123,797	-24.4%	9,126,370	34.2%
Belgrade	744	598,914	126,117	725,031	737,222	129,057	866,279	19.5%	563,429	153.8%
Belle Plaine	7,415	3,187,907	1,451,521	4,639,428	3,862,398	1,571,074	5,433,472	17.1%	6,083,528	89.3%
Belview	288	774,659	39,191	813,850	859,917	40,564	900,481	10.6%	344,350	261.5%
Bemidji	15,947	8,058,137	2,314,834	10,372,971	5,490,423	2,227,770	7,718,193	-25.6%	16,234,157	47.5%
Benson	3,562	1,871,731	21,373,003	23,244,734	1,416,020	16,329,797	17,745,817	-23.7%	4,288,685	413.8%
Bethel	479	615,051	---	615,051	624,424	---	624,424	1.5%	361,664	172.7%
Big Lake	12,492	3,993,132	248,568	4,241,700	3,662,354	890,648	4,553,002	7.3%	6,268,723	72.6%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Bigelow	220	296,597	50,774	347,371	333,481	58,194	391,675	12.8%	137,162	285.6%
Biwabik	960	(1,248,743)	139,195	(1,109,548)	(734,634)	148,150	(586,484)	47.1%	2,009,452	-29.2%
Blackduck	844	277,343	261,660	539,003	252,840	181,284	434,124	-19.5%	942,114	46.1%
Blaine	73,512	17,204,675	9,457,482	26,662,157	16,622,485	8,725,277	25,347,762	-4.9%	42,431,337	59.7%
Blooming Prairie	2,003	1,456,541	260,820	1,717,361	1,477,888	222,685	1,700,573	-1.0%	1,525,824	111.5%
Bloomington	91,330	42,553,870	5,434,289	47,988,159	44,898,089	6,811,018	51,709,107	7.8%	111,332,663	46.4%
Blue Earth	3,130	4,091,804	(289,023)	3,802,781	4,646,033	(145,050)	4,500,983	18.4%	4,540,923	99.1%
Bluffton	208	332,950	34,355	367,305	354,701	2,398	357,099	-2.8%	115,588	308.9%
Boyd	141	318,608	1,932	320,540	347,627	1,727	349,354	9.0%	225,306	155.1%
Braham	1,784	(36,640)	193,617	156,977	(36,932)	179,407	142,475	-9.2%	1,628,755	8.7%
Brainerd	14,895	4,722,156	1,237,870	5,960,026	2,548,882	1,339,317	3,888,199	-34.8%	18,940,347	20.5%
Breckenridge	3,348	1,559,487	---	1,559,487	1,572,776	---	1,572,776	0.9%	3,406,905	46.2%
Breezy Point*	2,780	---	---	---	1,679,171	1,580	1,680,751	---	2,317,971	72.5%
Bricelyn	342	1,199,092	184,747	1,383,839	1,347,767	193,087	1,540,854	11.3%	209,853	734.3%
Brooklyn Center	33,938	13,090,687	43,018	13,133,705	12,961,734	(12,837)	12,948,897	-1.4%	28,558,791	45.3%
Brooklyn Park	84,993	27,688,224	(156,640)	27,531,584	26,733,137	(71,655)	26,661,482	-3.2%	68,994,672	38.6%
Brooten	646	1,017,295	44,685	1,061,980	961,535	37,471	999,006	-5.9%	698,608	143.0%
Browerville	834	1,378,803	231,515	1,610,318	1,470,060	268,517	1,738,577	8.0%	510,945	340.3%
Brownton	740	313,955	213,099	527,054	350,567	203,013	553,580	5.0%	775,960	71.3%
Buffalo	16,884	3,364,018	(788,148)	2,575,870	4,209,791	(619,410)	3,590,381	39.4%	12,293,261	29.2%
Buffalo Lake	660	169,632	---	169,632	234,704	---	234,704	38.4%	716,964	32.7%
Buhl	957	1,509,305	100,024	1,609,329	1,534,418	85,676	1,620,094	0.7%	915,186	177.0%
Burnsville	64,522	27,582,405	2,559,293	30,141,698	24,213,030	2,555,345	26,768,375	-11.2%	52,749,028	50.7%
Butterfield	601	306,969	126,029	432,998	340,373	120,674	461,047	6.5%	404,351	114.0%
Byron	6,883	2,135,591	385,747	2,521,338	2,289,642	611,512	2,901,154	15.1%	2,536,306	114.4%
Caledonia	2,895	1,145,209	377,548	1,522,757	1,170,723	560,404	1,731,127	13.7%	2,454,802	70.5%
Callaway	197	188,587	1,336,551	1,525,138	205,260	1,369,438	1,574,698	3.2%	657,623	239.5%
Cambridge	10,541	3,538,186	1,781,505	5,319,691	3,565,703	970,113	4,535,816	-14.7%	7,976,000	56.9%
Canby	1,633	1,051,086	---	1,051,086	713,049	82,030	795,079	-24.4%	2,166,944	36.7%
Cannon Falls	4,310	3,188,656	361,112	3,549,768	3,194,464	360,463	3,554,927	0.1%	4,362,297	81.5%
Carver	6,371	1,491,428	71,446	1,562,874	1,346,404	79,087	1,425,491	-8.8%	3,168,807	45.0%
Cass Lake	682	381,803	57,936	439,739	400,086	53,782	453,868	3.2%	852,988	53.2%
Centerville	3,912	1,974,074	---	1,974,074	2,589,121	---	2,589,121	31.2%	2,717,570	95.3%
Ceylon	305	422,943	---	422,943	379,570	---	379,570	-10.3%	327,798	115.8%
Champlin	24,007	5,101,257	1,744,522	6,845,779	5,588,886	1,769,788	7,358,674	7.5%	13,945,204	52.8%
Chandler	282	359,055	708,043	1,067,098	409,607	476,474	886,081	-17.0%	178,861	495.4%
Chanhassen	27,005	7,919,562	542,915	8,462,477	8,280,891	340,372	8,621,263	1.9%	18,961,922	45.5%
Chaska	28,170	2,976,058	(633,286)	2,342,772	3,533,910	(554,007)	2,979,903	27.2%	28,698,449	10.4%
Chatfield	3,050	1,465,234	1,295,992	2,761,226	1,578,202	1,301,576	2,879,778	4.3%	3,493,901	82.4%
Chisago City	5,765	1,051,015	96,357	1,147,372	992,336	(11,568)	980,768	-14.5%	3,292,017	29.8%
Chisholm	4,732	11,241,110	---	11,241,110	11,174,377	---	11,174,377	-0.6%	6,196,067	180.3%
Chokio	393	585,173	67,795	652,968	644,990	72,774	717,764	9.9%	196,258	365.7%
Circle Pines	4,915	3,938,482	(120,932)	3,817,550	3,836,797	(85,362)	3,751,435	-1.7%	3,151,707	119.0%
Clara City	1,432	2,129,291	683,545	2,812,836	2,310,917	809,077	3,119,994	10.9%	1,286,286	242.6%

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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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Clarissa	662	1,287,883	307,978	1,595,861	1,085,109	334,807	1,419,916	-11.0%	412,622	344.1%
Clarkfield	820	765,919	(148,677)	617,242	949,284	(145,039)	804,245	30.3%	1,057,834	76.0%
Cleveland	801	525,745	480,820	1,006,565	626,457	618,601	1,245,058	23.7%	564,642	220.5%
Climax**	230	60,884	---	60,884	---	---	---	-100.0%	---	---
Cloquet	12,864	3,522,816	257,662	3,780,478	3,605,259	186,335	3,791,594	0.3%	9,502,235	39.9%
Cohasset	2,693	1,478,211	(45,868)	1,432,343	1,035,128	---	1,035,128	-27.7%	1,847,932	56.0%
Cokato	2,855	1,962,940	159,712	2,122,652	1,515,509	497,762	2,013,271	-5.2%	2,091,012	96.3%
Cold Spring	4,266	2,811,733	(526,370)	2,285,363	2,996,072	(97,485)	2,898,587	26.8%	3,965,816	73.1%
Cologne	2,062	2,302,407	---	2,302,407	2,098,592	---	2,098,592	-8.9%	1,605,009	130.8%
Columbia Heights	21,592	8,802,310	4,725,347	13,527,657	7,101,674	4,179,358	11,281,032	-16.6%	19,077,971	59.1%
Columbus	4,172	4,840,945	297,683	5,138,628	4,460,676	---	4,460,676	-13.2%	3,069,896	145.3%
Cook	537	1,891,868	621,968	2,513,836	2,018,901	614,012	2,632,913	4.7%	1,116,159	235.9%
Coon Rapids	63,415	20,102,256	7,981,503	28,083,759	17,758,557	5,695,148	23,453,705	-16.5%	42,923,259	54.6%
Corcoran	7,430	3,566,452	70,652	3,637,104	3,083,695	68,449	3,152,144	-13.3%	7,143,329	44.1%
Cosmos	513	790,770	14,218	804,988	872,028	15,312	887,340	10.2%	553,146	160.4%
Cottage Grove	41,027	13,061,151	1,859,296	14,920,447	13,288,197	1,344,955	14,633,152	-1.9%	31,479,819	46.5%
Cottonwood	1,152	732,003	794,495	1,526,498	610,206	575,596	1,185,802	-22.3%	1,512,718	78.4%
Courtland	767	660,109	32,176	692,285	809,929	32,176	842,105	21.6%	267,222	315.1%
Credit River	5,498	1,080,283	1,407,865	2,488,148	1,503,310	1,635,527	3,138,837	26.2%	1,692,060	185.5%
Cromwell	253	73,486	263,829	337,315	13,698	166,765	180,463	-46.5%	308,697	58.5%
Crookston	7,450	4,889,037	2,098,954	6,987,991	5,164,941	1,825,995	6,990,936	0.0%	8,652,647	80.8%
Crosslake	2,490	7,751,556	---	7,751,556	8,327,081	---	8,327,081	7.4%	3,044,324	273.5%
Crystal	22,791	7,723,086	2,367,684	10,090,770	6,476,755	2,332,437	8,809,192	-12.7%	18,731,746	47.0%
Currie	223	40,515	151,361	191,876	62,572	155,283	217,855	13.5%	224,416	97.1%
Dalton	209	197,967	---	197,967	192,123	---	192,123	-3.0%	236,057	81.4%
Danvers	105	172,893	---	172,893	168,364	---	168,364	-2.6%	118,805	141.7%
Darfur	86	214,258	---	214,258	231,809	---	231,809	8.2%	154,451	150.1%
Darwin	350	312,092	24,924	337,016	371,639	26,117	397,756	18.0%	140,665	282.8%
Dassel	1,505	821,791	333,903	1,155,694	753,282	384,151	1,137,433	-1.6%	1,311,270	86.7%
Dawson	1,464	946,854	1,888,862	2,835,716	1,200,838	2,230,254	3,431,092	21.0%	1,859,528	184.5%
Dayton	9,281	2,052,639	685,814	2,738,453	2,474,692	724,875	3,199,567	16.8%	6,880,987	46.5%
Deephaven	3,840	3,714,865	---	3,714,865	3,501,043	---	3,501,043	-5.8%	3,682,826	95.1%
Deer River	905	(23,716)	1,084,772	1,061,056	331,480	1,090,609	1,422,089	34.0%	1,364,272	104.2%
Delano	7,023	2,903,640	(1,209,918)	1,693,722	3,222,901	(990,234)	2,232,667	31.8%	4,709,119	47.4%
Delavan	169	670,050	---	670,050	662,528	---	662,528	-1.1%	249,787	265.2%
Detroit Lakes	10,119	6,342,141	4,896,206	11,238,347	6,752,084	6,822,150	13,574,234	20.8%	10,093,376	134.5%
Dilworth	4,918	3,819,655	---	3,819,655	4,501,189	---	4,501,189	17.8%	4,493,337	100.2%
Dodge Center	2,889	2,316,025	509,965	2,825,990	2,396,436	615,294	3,011,730	6.6%	2,350,427	128.1%
Dover	807	793,938	475,093	1,269,031	975,110	184,918	1,160,028	-8.6%	454,905	255.0%
Dovray	58	147,729	66,695	214,424	150,085	55,228	205,313	-4.2%	73,526	279.2%
Duluth	85,667	25,269,305	35,147,230	60,416,535	28,647,577	29,715,792	58,363,369	-3.4%	155,122,382	37.6%
Dundas	1,979	749,751	(178)	749,573	826,189	---	826,189	10.2%	1,463,386	56.5%
Dundee	73	53,255	---	53,255	57,214	---	57,214	7.4%	53,058	107.8%
Dunnell	134	321,406	72,139	393,545	182,059	73,478	255,537	-35.1%	218,712	116.8%

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Table 20

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Eagan	68,889	27,152,741	(15,182,176)	11,970,565	29,487,314	1,953,821	31,441,135	162.7%	46,107,284	68.2%
Eagle Bend	542	572,538	253,006	825,544	563,059	300,054	863,113	4.6%	351,764	245.4%
Eagle Lake	3,331	3,154,004	---	3,154,004	3,278,393	---	3,278,393	3.9%	1,811,312	181.0%
East Bethel	11,961	3,411,004	---	3,411,004	3,663,606	---	3,663,606	7.4%	5,785,840	63.3%
East Grand Forks	9,206	6,828,205	(334,512)	6,493,693	6,385,780	(269,801)	6,115,979	-5.8%	12,253,549	49.9%
East Gull Lake	1,077	548,366	14,128	562,494	723,227	14,312	737,539	31.1%	513,977	143.5%
Easton	173	673,760	---	673,760	671,053	---	671,053	-0.4%	359,033	186.9%
Echo	233	173,689	(5,700)	167,989	195,335	(5,700)	189,635	12.9%	253,385	74.8%
Eden Prairie	64,023	29,132,535	(130)	29,132,405	33,252,089	(130)	33,251,959	14.1%	55,642,739	59.8%
Edgerton	1,245	1,209,472	542,428	1,751,900	1,062,485	708,224	1,770,709	1.1%	1,116,189	158.6%
Edina	54,048	23,630,372	---	23,630,372	25,496,867	---	25,496,867	7.9%	62,469,008	40.8%
Elk River	27,001	8,590,610	7,007,468	15,598,078	8,888,888	4,943,571	13,832,459	-11.3%	21,283,777	65.0%
Elko New Market	5,003	1,244,095	213,387	1,457,482	1,323,899	49,445	1,373,344	-5.8%	3,311,509	41.5%
Elmore	536	226,462	(50,261)	176,201	198,339	(20,232)	178,107	1.1%	644,905	27.6%
Ely	3,209	3,777,080	3,003,893	6,780,973	3,550,712	763,455	4,314,167	-36.4%	7,293,138	59.2%
Elysian	750	711,080	258,659	969,739	762,358	228,243	990,601	2.2%	674,489	146.9%
Eveleth	3,469	7,887,728	232,305	8,120,033	7,428,412	249,917	7,678,329	-5.4%	5,865,698	130.9%
Excelsior	2,335	1,357,174	36,022	1,393,196	1,362,668	75,443	1,438,111	3.2%	2,622,520	54.8%
Eyota	2,082	811,258	416,295	1,227,553	650,657	386,563	1,037,220	-15.5%	1,093,086	94.9%
Fairfax	1,237	1,180,321	---	1,180,321	1,166,434	---	1,166,434	-1.2%	1,413,444	82.5%
Fairmont	10,549	7,022,959	1,080,233	8,103,192	7,466,493	1,081,346	8,547,839	5.5%	10,606,034	80.6%
Falcon Heights	5,379	3,245,298	471,616	3,716,914	3,118,111	502,097	3,620,208	-2.6%	3,888,227	93.1%
Faribault	24,679	9,736,078	1,542,311	11,278,389	10,603,676	3,907,037	14,510,713	28.7%	23,918,622	60.7%
Farmington	23,719	6,843,396	424,366	7,267,762	7,829,882	344,485	8,174,367	12.5%	15,468,162	52.8%
Fergus Falls	14,085	7,872,726	5,275,846	13,148,572	7,397,923	5,646,064	13,043,987	-0.8%	15,541,130	83.9%
Fertile	810	946,351	(270,354)	675,997	1,042,781	(229,216)	813,565	20.4%	807,881	100.7%
Finlayson	310	310,933	---	310,933	264,729	---	264,729	-14.9%	299,626	88.4%
Fisher	419	440,809	---	440,809	503,276	---	503,276	14.2%	238,542	211.0%
Foley	2,657	2,834,502	879,453	3,713,955	3,060,026	967,307	4,027,333	8.4%	1,832,860	219.7%
Forest Lake	20,862	6,252,418	272,446	6,524,864	5,959,708	346,462	6,306,170	-3.4%	12,347,182	51.1%
Fountain	415	198,722	200,394	399,116	240,048	98,774	338,822	-15.1%	260,241	130.2%
Franklin	523	719,176	---	719,176	727,485	---	727,485	1.2%	416,450	174.7%
Frazee	1,338	945,640	284,732	1,230,372	1,119,787	49,704	1,169,491	-4.9%	1,179,889	99.1%
Freeport	685	748,424	462,725	1,211,149	705,142	494,086	1,199,228	-1.0%	529,348	226.5%
Fridley	29,962	10,598,912	1,453,375	12,052,287	10,563,650	1,384,690	11,948,340	-0.9%	25,809,959	46.3%
Frost	212	201,289	5,077	206,366	232,094	5,081	237,175	14.9%	199,761	118.7%
Fulda	1,381	238,588	409,217	647,805	269,085	394,710	663,795	2.5%	1,162,186	57.1%
Garvin	123	98,247	(2,110)	96,137	43,116	25,298	68,414	-28.8%	248,084	27.6%
Gaylord	2,357	845,762	461,475	1,307,237	932,151	428,784	1,360,935	4.1%	2,773,118	49.1%
Gem Lake	530	252,617	---	252,617	309,425	---	309,425	22.5%	463,856	66.7%
Gibbon	802	1,079,706	59,365	1,139,071	1,019,869	124,049	1,143,918	0.4%	750,131	152.5%
Gilbert	1,675	1,459,239	249,812	1,709,051	1,503,335	225,804	1,729,139	1.2%	3,052,952	56.6%
Glencoe	5,832	2,279,909	(89,104)	2,190,805	2,363,974	11,499	2,375,473	8.4%	4,609,836	51.5%
Glenwood	2,705	2,099,252	68,164	2,167,416	2,108,787	128,829	2,237,616	3.2%	2,550,727	87.7%

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Table 20

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Golden Valley	22,034	15,528,255	161,790	15,690,045	17,324,343	169,113	17,493,456	11.5%	21,216,885	82.5%
Good Thunder	567	874,074	177,374	1,051,448	831,370	---	831,370	-20.9%	472,137	176.1%
Goodridge	102	(12,149)	84	(12,065)	13,546	84	13,630	213.0%	101,127	13.5%
Goodview	4,150	1,496,092	64,794	1,560,886	1,371,056	101,380	1,472,436	-5.7%	1,937,466	76.0%
Granada	293	308,317	80,234	388,551	256,353	80,415	336,768	-13.3%	128,010	263.1%
Grand Marais	1,344	6,021,932	347,869	6,369,801	6,336,779	264,081	6,600,860	3.6%	2,516,006	262.4%
Grand Meadow	1,156	448,465	190,700	639,165	745,309	363,531	1,108,840	73.5%	1,197,723	92.6%
Grand Rapids	11,346	5,862,039	880,863	6,742,902	6,181,792	980,304	7,162,096	6.2%	13,368,086	53.6%
Granite Falls	2,673	750,636	488,720	1,239,356	1,137,827	537,134	1,674,961	35.1%	3,427,331	48.9%
Grant	3,991	2,102,038	---	2,102,038	2,280,430	---	2,280,430	8.5%	1,726,172	132.1%
Greenbush	695	411,013	240,149	651,162	245,833	160,040	405,873	-37.7%	849,072	47.8%
Greenfield	2,947	1,067,318	10,004	1,077,322	1,019,410	10,384	1,029,794	-4.4%	2,103,650	49.0%
Grove City	638	1,156,508	(3,001)	1,153,507	1,259,124	(3,001)	1,256,123	8.9%	462,679	271.5%
Grygla	195	203,202	64,969	268,171	135,508	91,688	227,196	-15.3%	444,579	51.1%
Hadley	56	42,418	---	42,418	13,431	---	13,431	-68.3%	73,013	18.4%
Hallock	909	795,394	(14,482)	780,912	953,919	---	953,919	22.2%	879,778	108.4%
Halstad	565	610,009	---	610,009	693,563	---	693,563	13.7%	660,927	104.9%
Ham Lake	16,524	3,572,304	803,527	4,375,831	3,972,866	588,625	4,561,491	4.2%	5,414,464	84.2%
Hamburg	571	463,085	16,775	479,860	441,504	18,779	460,283	-4.1%	522,468	88.1%
Hancock	837	1,482,464	168,517	1,650,981	1,696,967	213,580	1,910,547	15.7%	370,895	515.1%
Hanley Falls	233	130,310	113,073	243,383	118,235	133,172	251,407	3.3%	243,312	103.3%
Hanover	3,874	1,196,892	---	1,196,892	1,153,388	---	1,153,388	-3.6%	1,883,431	61.2%
Hanska	381	236,628	58,254	294,882	281,469	68,236	349,705	18.6%	301,586	116.0%
Harmony	1,051	753,366	902,290	1,655,656	828,514	884,018	1,712,532	3.4%	1,206,964	141.9%
Harris	1,129	2,154,882	3,681	2,158,563	2,098,372	3,681	2,102,053	-2.6%	511,580	410.9%
Hastings	22,467	9,033,202	4,019,570	13,052,772	10,200,207	3,843,427	14,043,634	7.6%	20,523,862	68.4%
Hayfield	1,396	473,595	30,147	503,742	528,888	37,467	566,355	12.4%	1,129,102	50.2%
Hector	1,012	1,299,702	(12,291)	1,287,411	1,118,318	343,357	1,461,675	13.5%	1,491,580	98.0%
Henderson	992	196,918	10,633	207,551	201,755	54,050	255,805	23.2%	735,970	34.8%
Hendricks	630	205,538	89,982	295,520	397,445	124,366	521,811	76.6%	516,749	101.0%
Hendrum	291	63,223	(207,907)	(144,684)	16,646	(201,281)	(184,635)	-27.6%	273,994	-67.4%
Henning	848	395,733	280,553	676,286	495,035	307,315	802,350	18.6%	749,236	107.1%
Herman	387	384,156	44,082	428,238	288,943	141,189	430,132	0.4%	425,329	101.1%
Hermantown	10,030	4,658,981	1,073,565	5,732,546	4,726,275	1,059,619	5,785,894	0.9%	7,456,702	77.6%
Heron Lake	608	1,224,523	506,667	1,731,190	2,093,728	513,174	2,606,902	50.6%	647,835	402.4%
Hibbing	16,064	26,130,962	210,396	26,341,358	27,081,018	327,028	27,408,046	4.0%	19,536,180	140.3%
Hills	700	527,124	208,308	735,432	498,850	264,864	763,714	3.8%	341,160	223.9%
Hilltop	967	977,178	---	977,178	1,224,131	---	1,224,131	25.3%	1,014,803	120.6%
Hinckley	1,964	1,724,713	---	1,724,713	1,613,903	---	1,613,903	-6.4%	1,663,559	97.0%
Hitterdal	217	144,805	(217,201)	(72,396)	117,137	(234,896)	(117,759)	-62.7%	199,081	-59.2%
Hoffman**	707	318,259	67,569	385,828	---	---	---	-100.0%	---	---
Holdingford	749	308,115	---	308,115	464,597	---	464,597	50.8%	598,675	77.6%
Holloway	89	216,130	---	216,130	286,279	---	286,279	32.5%	153,188	186.9%
Hopkins	18,608	8,234,893	1,839,904	10,074,797	8,720,779	2,021,582	10,742,361	6.6%	22,941,884	46.8%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Houston	1,012	357,431	330,355	687,786	395,908	443,696	839,604	22.1%	1,031,092	81.4%
Howard Lake	2,173	2,664,435	(302,168)	2,362,267	2,357,202	(334,131)	2,023,071	-14.4%	2,769,960	73.0%
Hoyt Lakes	2,003	1,501,781	1,018,281	2,520,062	1,105,480	910,051	2,015,531	-20.0%	4,467,759	45.1%
Hugo	16,354	3,772,709	1,790,943	5,563,652	4,427,097	1,659,162	6,086,259	9.4%	6,567,702	92.7%
Hutchinson	15,037	8,337,906	335,535	8,673,441	7,875,582	332,910	8,208,492	-5.4%	15,623,788	52.5%
Independence	3,771	1,811,809	104,732	1,916,541	1,816,870	76,234	1,893,104	-1.2%	3,516,933	53.8%
International Falls	5,799	4,282,344	1,132,469	5,414,813	3,660,235	886,122	4,546,357	-16.0%	9,278,217	49.0%
Inver Grove Heights	35,652	13,171,545	(826,106)	12,345,439	13,665,952	(1,177,641)	12,488,311	1.2%	32,672,709	38.2%
Isanti	7,218	1,715,258	587,351	2,302,609	1,955,039	440,412	2,395,451	4.0%	4,577,715	52.3%
Ivanhoe	541	311,578	295,691	607,269	185,436	251,449	436,885	-28.1%	1,094,972	39.9%
Jackson	3,360	5,624,304	248,291	5,872,595	5,279,132	253,850	5,532,982	-5.8%	3,436,395	161.0%
Janesville	2,502	940,722	317,675	1,258,397	841,756	341,193	1,182,949	-6.0%	1,967,954	60.1%
Jasper	600	865,544	137,454	1,002,998	829,067	177,758	1,006,825	0.4%	620,884	162.2%
Jeffers	360	217,160	156,448	373,608	218,228	186,320	404,548	8.3%	269,489	150.1%
Jordan	6,836	3,201,353	935,067	4,136,420	3,694,758	1,409,907	5,104,665	23.4%	4,988,951	102.3%
Kandiyohi	584	1,632,349	---	1,632,349	1,627,482	---	1,627,482	-0.3%	362,388	449.1%
Karlstad	713	491,386	124,738	616,124	506,059	160,085	666,144	8.1%	737,481	90.3%
Kasota	717	907,754	---	907,754	796,838	---	796,838	-12.2%	501,033	159.0%
Kasson	7,115	2,968,857	(573,968)	2,394,889	3,148,261	(197,569)	2,950,692	23.2%	4,494,388	65.7%
Kellogg	423	497,656	196,710	694,366	521,151	210,679	731,830	5.4%	325,413	224.9%
Kennedy	181	74,230	103,888	178,118	67,223	103,389	170,612	-4.2%	248,112	68.8%
Kenyon	1,960	781,106	408,487	1,189,593	735,242	439,551	1,174,793	-1.2%	1,809,042	64.9%
Kimball	836	203,774	368,061	571,835	154,384	483,752	638,136	11.6%	851,680	74.9%
La Crescent	5,431	1,130,826	---	1,130,826	1,538,672	(8,005)	1,530,667	35.4%	6,064,173	25.2%
Lake Benton	673	504,516	514,431	1,018,947	471,608	618,110	1,089,718	6.9%	769,168	141.7%
Lake City	5,384	7,528,340	(48,994)	7,479,346	6,933,647	19,474	6,953,121	-7.0%	7,027,904	98.9%
Lake Crystal	2,579	3,601,011	80,020	3,681,031	3,710,712	80,453	3,791,165	3.0%	1,960,120	193.4%
Lake Elmo	13,514	5,618,812	22,173	5,640,985	7,540,239	22,458	7,562,697	34.1%	5,764,245	131.2%
Lake Park	716	(61,496)	32,765	(28,731)	(151,868)	233,869	82,001	385.4%	656,330	12.5%
Lake Saint Croix Beach	1,023	304,732	---	304,732	325,480	30,112	355,592	16.7%	688,296	51.7%
Lake Wilson	254	300,348	102,403	402,751	218,305	97,142	315,447	-21.7%	230,026	137.1%
Lakefield	1,762	1,575,982	804,262	2,380,244	1,595,991	805,396	2,401,387	0.9%	1,313,862	182.8%
Lakeville	73,828	23,314,371	990,092	24,304,463	21,753,227	1,307,205	23,060,432	-5.1%	34,216,651	67.4%
Lancaster	386	334,786	76,383	411,169	325,024	58,136	383,160	-6.8%	305,272	125.5%
Lanesboro	726	416,178	368,759	784,937	363,503	353,725	717,228	-8.6%	1,299,074	55.2%
Lauderdale	2,221	833,425	80,343	913,768	842,938	71,360	914,298	0.1%	1,823,104	50.2%
Le Center	2,544	1,392,024	482,201	1,874,225	1,056,462	---	1,056,462	-43.6%	1,897,432	55.7%
Le Sueur	4,268	1,524,428	1,449,798	2,974,226	1,448,920	1,538,149	2,987,069	0.4%	4,477,582	66.7%
LeRoy	974	790,987	(131,718)	659,269	337,408	286,416	623,824	-5.4%	597,508	104.4%
Lewiston	1,525	631,323	1,294,965	1,926,288	565,061	1,274,820	1,839,881	-4.5%	1,310,265	140.4%
Lewisville	212	135,945	1,743	137,688	89,927	1,993	91,920	-33.2%	132,768	69.2%
Lexington	2,738	1,212,756	---	1,212,756	1,301,760	---	1,301,760	7.3%	2,484,969	52.4%
Lindstrom	5,019	1,129,195	4,379	1,133,574	1,097,692	447	1,098,139	-3.1%	2,934,716	37.4%
Lino Lakes	21,658	7,791,131	482,900	8,274,031	7,568,321	(59,828)	7,508,493	-9.3%	15,183,649	49.5%

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Lismore	202	289,947	33,335	323,282	302,754	51,850	354,604	9.7%	202,127	175.4%
Litchfield	6,718	4,197,284	2,094,307	6,291,591	4,492,605	1,100,932	5,593,537	-11.1%	6,944,209	80.5%
Little Canada	10,632	2,697,975	758,336	3,456,311	3,039,880	1,464,755	4,504,635	30.3%	5,244,742	85.9%
Little Falls	9,153	1,608,251	6,283,530	7,891,781	1,426,891	6,471,773	7,898,664	0.1%	7,462,844	105.8%
Littlefork	562	457,705	127,825	585,530	635,319	149,212	784,531	34.0%	891,040	88.0%
Long Lake	1,700	1,859,159	345,022	2,204,181	1,008,499	376,843	1,385,342	-37.1%	2,375,074	58.3%
Long Prairie	3,727	955,020	348,050	1,303,070	1,520,455	351,075	1,871,530	43.6%	2,698,634	69.4%
Lonsdale	4,933	3,368,207	---	3,368,207	3,698,033	107,254	3,805,287	13.0%	2,764,058	137.7%
Lowry	336	163,566	480,306	643,872	180,305	523,619	703,924	9.3%	257,232	273.7%
Luverne	5,033	2,205,229	435,459	2,640,688	1,781,947	238,739	2,020,686	-23.5%	6,452,713	31.3%
Lynd	433	6,455	16,892	23,347	44,775	18,818	63,593	172.4%	238,956	26.6%
Madelia	2,409	1,829,176	10,000	1,839,176	1,459,094	10,000	1,469,094	-20.1%	2,346,290	62.6%
Madison	1,518	917,674	1,167,199	2,084,873	1,095,051	1,071,522	2,166,573	3.9%	4,204,877	51.5%
Madison Lake	1,302	1,589,218	1,118,595	2,707,813	1,822,492	1,053,308	2,875,800	6.2%	1,086,525	264.7%
Mahnomen	1,233	3,348,866	---	3,348,866	3,889,619	---	3,889,619	16.1%	1,243,720	312.7%
Mahtomedi	8,055	5,627,478	978,995	6,606,473	5,803,474	830,161	6,633,635	0.4%	4,499,051	147.4%
Mankato	46,173	12,879,841	5,053,519	17,933,360	13,123,702	5,344,802	18,468,504	3.0%	33,293,269	55.5%
Mantorville	1,139	1,031,465	223,021	1,254,486	967,979	167,350	1,135,329	-9.5%	831,101	136.6%
Maple Grove	71,230	11,806,372	4,236,536	16,042,908	12,737,006	6,598,183	19,335,189	20.5%	46,320,289	41.7%
Maple Lake	2,240	2,802,309	1,095,536	3,897,845	2,743,647	1,310,057	4,053,704	4.0%	1,845,507	219.7%
Maple Plain	1,950	1,037,465	378,615	1,416,080	1,078,063	449,751	1,527,814	7.9%	2,073,542	73.7%
Mapleton	1,725	1,385,086	144,061	1,529,147	1,396,540	191,140	1,587,680	3.8%	1,222,870	129.8%
Maplewood	41,581	17,385,403	1,382,050	18,767,453	15,246,184	1,523,893	16,770,077	-10.6%	26,219,136	64.0%
Marshall	13,811	6,838,785	767,972	7,606,757	6,378,213	853,394	7,231,607	-4.9%	18,333,264	39.4%
Mayer	2,542	581,995	(3,415)	578,580	619,526	---	619,526	7.1%	1,115,154	55.6%
Maynard	321	66,185	67,245	133,430	99,294	21,763	121,057	-9.3%	457,627	26.5%
Mazeppa	894	396,789	411,006	807,795	257,197	503,532	760,729	-5.8%	782,798	97.2%
McIntosh	603	381,080	---	381,080	577,748	---	577,748	51.6%	686,652	84.1%
Medford	1,383	1,536,254	19,551	1,555,805	1,745,294	19,664	1,764,958	13.4%	761,731	231.7%
Medina	7,250	3,854,076	1,251,807	5,105,883	3,632,848	1,209,285	4,842,133	-5.2%	5,553,754	87.2%
Melrose	3,639	2,285,938	430,242	2,716,180	2,360,712	196,548	2,557,260	-5.9%	3,192,954	80.1%
Menahga	1,353	403	(4,236)	(3,833)	110,232	(5,899)	104,333	2822.0%	1,253,582	8.3%
Mendota Heights	11,658	10,995,660	1,082,404	12,078,064	11,109,344	1,219,096	12,328,440	2.1%	11,125,687	110.8%
Mentor	104	182,057	265,435	447,492	157,603	239,279	396,882	-11.3%	273,909	144.9%
Middle River	310	149,004	215,107	364,111	203,895	143,321	347,216	-4.6%	429,898	80.8%
Milaca	3,063	2,192,200	103,602	2,295,802	1,846,889	177,913	2,024,802	-11.8%	2,341,463	86.5%
Milan	418	533,322	20,124	553,446	528,243	17,502	545,745	-1.4%	497,741	109.6%
Milroy	256	238,098	224,381	462,479	278,226	230,533	508,759	10.0%	259,000	196.4%
Miltona	447	101,098	(40,765)	60,333	(59,811)	(46,565)	(106,376)	-276.3%	607,161	-17.5%
Minneapolis	436,934	142,828,000	152,770,000	295,598,000	173,717,000	176,391,000	350,108,000	18.4%	894,064,712	39.2%
Minneota	1,365	258,562	338,877	597,439	279,591	428,167	707,758	18.5%	1,092,986	64.8%
Minnesota City	201	148,032	---	148,032	150,749	---	150,749	1.8%	76,565	196.9%
Minnesota Lake	650	895,570	(110,531)	785,039	821,476	(113,941)	707,535	-9.9%	675,667	104.7%
Minnetonka	54,474	27,686,899	6,170,040	33,856,939	29,473,234	6,691,939	36,165,173	6.8%	48,767,303	74.2%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Minnetrasta	8,827	3,296,379	645,534	3,941,913	2,373,262	602,025	2,975,287	-24.5%	5,907,474	50.4%
Montevideo	5,513	1,545,531	606,128	2,151,659	1,307,880	649,590	1,957,470	-9.0%	4,726,031	41.4%
Montgomery	3,504	784,054	307,757	1,091,811	643,304	161,004	804,308	-26.3%	3,087,262	26.1%
Monticello	15,087	6,481,936	361,224	6,843,160	6,929,266	423,487	7,352,753	7.4%	14,815,234	49.6%
Montrose	3,983	1,718,412	1,866,987	3,585,399	1,825,955	2,137,847	3,963,802	10.6%	1,346,091	294.5%
Moorhead	46,200	18,569,878	1,953,651	20,523,529	21,690,814	3,022,398	24,713,212	20.4%	40,801,517	60.6%
Moose Lake	2,824	1,463,280	---	1,463,280	207,591	---	207,591	-85.8%	2,142,410	9.7%
Mora	3,729	2,112,383	(131,944)	1,980,439	2,143,607	(113,321)	2,030,286	2.5%	3,295,002	61.6%
Morgan	882	1,232,845	34,260	1,267,105	1,353,292	1,444	1,354,736	6.9%	1,004,523	134.9%
Morris	4,961	4,467,255	(2,297)	4,464,958	4,985,417	---	4,985,417	11.7%	4,868,252	102.4%
Morton	410	752,240	---	752,240	724,776	568	725,344	-3.6%	494,459	146.7%
Mound	9,284	3,322,335	923,992	4,246,327	3,352,710	956,302	4,309,012	1.5%	6,733,501	64.0%
Mounds View	12,965	10,110,716	378,775	10,489,491	10,152,628	327,887	10,480,515	-0.1%	10,634,150	98.6%
Mountain Iron	2,862	3,557,692	3,987	3,561,679	3,805,305	4,706	3,810,011	7.0%	4,272,518	89.2%
Mountain Lake	2,079	2,251,683	1,261,902	3,513,585	2,346,604	1,252,983	3,599,587	2.4%	2,372,759	151.7%
Murdock	316	218,160	---	218,160	133,698	---	133,698	-38.7%	280,248	47.7%
New Brighton	23,405	10,601,276	---	10,601,276	8,860,013	---	8,860,013	-16.4%	21,054,322	42.1%
New Hope	21,552	8,624,063	4,520,972	13,145,035	7,735,115	4,644,669	12,379,784	-5.8%	17,844,806	69.4%
New London	1,323	955,648	1,084,212	2,039,860	619,447	1,153,032	1,772,479	-13.1%	1,081,091	164.0%
New Prague	8,340	5,655,693	113,095	5,768,788	5,924,421	112,640	6,037,061	4.7%	5,475,080	110.3%
New Richland	1,240	462,406	(189,776)	272,630	450,563	(153,411)	297,152	9.0%	1,215,237	24.5%
New Ulm	14,115	6,611,108	1,720,576	8,331,684	6,991,577	1,857,840	8,849,417	6.2%	17,156,568	51.6%
Newfolden	358	387,890	31,629	419,519	449,985	17,467	467,452	11.4%	314,957	148.4%
Newport	4,501	3,393,045	---	3,393,045	3,044,923	---	3,044,923	-10.3%	3,049,609	99.8%
Nicollet	1,193	304,603	---	304,603	382,562	---	382,562	25.6%	498,712	76.7%
North Branch	11,756	4,094,422	27,310	4,121,732	4,924,142	43,220	4,967,362	20.5%	6,875,468	72.2%
North Mankato	14,886	4,582,220	1,060,338	5,642,558	4,300,091	1,033,122	5,333,213	-5.5%	10,206,830	52.3%
North Oaks	5,195	2,115,603	---	2,115,603	2,266,942	---	2,266,942	7.2%	3,028,888	74.8%
North Saint Paul	12,486	3,606,817	(4,014,984)	(408,167)	4,271,436	(4,189,249)	82,187	120.1%	9,302,694	0.9%
Northfield	21,109	9,644,553	1,204,632	10,849,185	9,549,366	1,166,058	10,715,424	-1.2%	19,169,057	55.9%
Northrop	224	671,839	---	671,839	705,967	---	705,967	5.1%	82,944	851.1%
Norwood Young America	4,008	1,792,135	50,234	1,842,369	2,151,272	74,230	2,225,502	20.8%	2,603,146	85.5%
Nowthen	4,517	1,274,657	---	1,274,657	1,376,970	41,641	1,418,611	11.3%	2,084,929	68.0%
Oak Grove	9,102	2,005,251	283,510	2,288,761	1,558,962	(572,263)	986,699	-56.9%	3,224,215	30.6%
Oak Park Heights	4,776	5,549,934	(364,927)	5,185,007	5,679,438	(360,567)	5,318,871	2.6%	6,057,954	87.8%
Oakdale	27,858	10,012,971	1,059,559	11,072,530	11,835,580	1,225,499	13,061,079	18.0%	16,731,574	78.1%
Ogilvie	390	396,496	---	396,496	378,886	---	378,886	-4.4%	380,843	99.5%
Okabena	208	100,078	---	100,078	(13,659)	---	(13,659)	-113.6%	174,603	-7.8%
Oklee	417	524,792	69,849	594,641	525,469	96,469	621,938	4.6%	426,703	145.8%
Olivia	2,347	900,193	29,947	930,140	949,765	28,479	978,244	5.2%	3,226,747	30.3%
Ormsby	123	204,014	---	204,014	253,565	---	253,565	24.3%	74,825	338.9%
Orono	8,447	4,619,903	(980,982)	3,638,921	5,219,544	(792,146)	4,427,398	21.7%	9,196,378	48.1%
Oronoco	1,814	1,060,577	18,941	1,079,518	1,171,872	1,572	1,173,444	8.7%	1,048,417	111.9%
Orr	209	130,677	270,916	401,593	115,140	313,994	429,134	6.9%	597,069	71.9%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Oslo	242	52,518	---	52,518	46,751	---	46,751	-11.0%	416,254	11.2%
Osseo	2,642	1,170,205	61,858	1,232,063	1,110,398	36,314	1,146,712	-6.9%	3,221,662	35.6%
Otsego	22,705	4,845,428	347,417	5,192,845	4,627,653	335,939	4,963,592	-4.4%	8,197,141	60.6%
Ottertail	673	1,754,130	88,726	1,842,856	1,756,352	146,933	1,903,285	3.3%	480,205	396.3%
Owatonna	27,544	11,927,809	---	11,927,809	12,184,458	34,049	12,218,507	2.4%	26,079,108	46.9%
Park Rapids	4,298	4,298,019	834,571	5,132,590	4,256,433	---	4,256,433	-17.1%	4,291,619	99.2%
Parkers Prairie	1,015	517,602	---	517,602	445,813	---	445,813	-13.9%	963,323	46.3%
Paynesville	2,578	1,447,876	944,840	2,392,716	1,472,306	986,910	2,459,216	2.8%	2,773,266	88.7%
Pelican Rapids	2,560	3,660,325	161,941	3,822,266	3,652,759	153,657	3,806,416	-0.4%	2,334,510	163.0%
Pennock	492	737,429	60,248	797,677	763,480	64,571	828,051	3.8%	234,106	353.7%
Pequot Lakes	2,494	1,798,454	268,244	2,066,698	2,126,877	349,394	2,476,271	19.8%	2,009,700	123.2%
Perham	3,605	1,001,050	2,249,921	3,250,971	1,402,682	2,418,082	3,820,764	17.5%	3,752,598	101.8%
Pillager	514	747,441	126,876	874,317	860,696	131,021	991,717	13.4%	477,763	207.6%
Pine City	3,458	1,993,245	795,513	2,788,758	1,497,953	363,278	1,861,231	-33.3%	2,969,191	62.7%
Pine Island	3,930	1,467,072	216,470	1,683,542	1,370,755	254,065	1,624,820	-3.5%	3,456,469	47.0%
Pipestone	4,106	1,443,936	3,482,638	4,926,574	1,254,727	3,324,222	4,578,949	-7.1%	4,947,671	92.5%
Plainview	3,553	940,154	455,478	1,395,632	1,018,772	482,792	1,501,564	7.6%	3,523,935	42.6%
Plato	336	402,227	128,944	531,171	469,795	128,633	598,428	12.7%	292,641	204.5%
Plummer	281	753,974	26,675	780,649	820,153	26,996	847,149	8.5%	224,244	377.8%
Plymouth	80,762	18,635,990	1,151,687	19,787,677	19,965,740	785,901	20,751,641	4.9%	58,292,840	35.6%
Preston	1,340	782,401	976,922	1,759,323	809,907	1,181,489	1,991,396	13.2%	1,704,983	116.8%
Princeton	5,425	2,600,956	(1,558,044)	1,042,912	2,057,179	(1,343,121)	714,058	-31.5%	4,430,395	16.1%
Prinsburg	525	792,345	---	792,345	560,128	---	560,128	-29.3%	439,395	127.5%
Prior Lake	27,855	10,430,617	---	10,430,617	10,458,397	---	10,458,397	0.3%	16,100,603	65.0%
Proctor	3,097	2,242,353	---	2,242,353	2,038,185	---	2,038,185	-9.1%	2,803,902	72.7%
Racine	462	270,721	---	270,721	274,167	---	274,167	1.3%	176,113	155.7%
Ramsey	28,712	10,413,294	1,611,150	12,024,444	11,064,416	1,682,136	12,746,552	6.0%	15,938,411	80.0%
Ranier	565	243,666	---	243,666	219,335	---	219,335	-10.0%	470,829	46.6%
Raymond	812	130,395	345,867	476,262	179,333	408,569	587,902	23.4%	711,329	82.6%
Red Lake Falls	1,353	1,610,938	137,367	1,748,305	1,901,845	135,420	2,037,265	16.5%	1,091,950	186.6%
Red Wing	16,873	28,375,246	660,586	29,035,832	26,432,819	741,258	27,174,077	-6.4%	21,780,837	124.8%
Redwood Falls	5,078	5,620,454	1,249,439	6,869,893	4,554,031	(309,081)	4,244,950	-38.2%	7,934,852	53.5%
Renville	1,301	1,092,754	101,613	1,194,367	1,257,561	98,665	1,356,226	13.6%	1,138,385	119.1%
Revere	88	209,325	---	209,325	235,019	---	235,019	12.3%	58,598	401.1%
Rice Lake	4,101	755,580	32,561	788,141	900,910	(143,857)	757,053	-3.9%	1,910,439	39.6%
Richfield	36,543	10,517,440	2,344,480	12,861,920	10,923,406	3,367,294	14,290,700	11.1%	37,953,838	37.7%
Richmond	1,508	2,044,185	130,393	2,174,578	2,186,891	151,149	2,338,040	7.5%	1,117,572	209.2%
Robbinsdale	14,986	6,671,209	(3,551,317)	3,119,892	6,416,063	(3,265,721)	3,150,342	1.0%	12,503,546	25.2%
Rochester	125,055	43,641,972	11,468,755	55,110,727	48,249,872	12,170,886	60,420,758	9.6%	139,632,325	43.3%
Rockford	4,781	1,926,847	3,336,269	5,263,116	1,771,476	776,218	2,547,694	-51.6%	2,701,954	94.3%
Rockville	2,433	2,063,572	81,278	2,144,850	1,718,783	35,950	1,754,733	-18.2%	1,227,885	142.9%
Rogers	14,430	7,073,171	2,605,017	9,678,188	7,361,196	3,340,565	10,701,761	10.6%	13,067,333	81.9%
Rollingstone	690	235,341	89,835	325,176	212,894	91,049	303,943	-6.5%	373,774	81.3%
Roseau	2,850	639,171	78,693	717,864	51,838	124,568	176,406	-75.4%	4,166,033	4.2%

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Table 20

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rosemount	26,943	12,704,069	634,527	13,338,596	12,280,985	733,182	13,014,167	-2.4%	16,323,686	79.7%
Roseville	36,810	9,769,496	1,923,773	11,693,269	8,131,654	7,691,791	15,823,445	35.3%	41,504,842	38.1%
Rush City	3,404	1,297,813	86,128	1,383,941	1,524,647	328,529	1,853,176	33.9%	1,590,794	116.5%
Rushford	1,880	940,752	1,581,893	2,522,645	965,570	1,598,386	2,563,956	1.6%	1,445,417	177.4%
Rushford Village	802	603,678	---	603,678	449,552	---	449,552	-25.5%	465,551	96.6%
Rushmore	369	354,700	129,811	484,511	371,203	132,327	503,530	3.9%	344,927	146.0%
Russell	348	9,774	(5,254)	4,520	4,604	(56,476)	(51,872)	-1247.6%	281,980	-18.4%
Ruthton	222	428,717	111,751	540,468	442,436	128,176	570,612	5.6%	185,428	307.7%
Sacred Heart	507	385,583	---	385,583	321,360	---	321,360	-16.7%	601,916	53.4%
Saint Anthony	9,060	3,730,206	337,173	4,067,379	3,840,170	895,109	4,735,279	16.4%	9,545,206	49.6%
Saint Augusta	3,633	1,484,391	317,392	1,801,783	1,315,619	82,873	1,398,492	-22.4%	1,248,190	112.0%
Saint Bonifacius	2,267	1,246,657	---	1,246,657	771,458	---	771,458	-38.1%	1,326,544	58.2%
Saint Charles	4,017	783,113	1,668,919	2,452,032	729,765	1,818,417	2,548,182	3.9%	2,542,935	100.2%
Saint Clair	754	1,014,517	417,238	1,431,755	1,197,519	398,333	1,595,852	11.5%	671,275	237.7%
Saint Cloud	71,122	28,826,944	3,686,883	32,513,827	25,548,990	3,948,811	29,497,801	-9.3%	57,731,649	51.1%
Saint Francis	8,306	3,180,668	---	3,180,668	3,171,402	---	3,171,402	-0.3%	4,897,538	64.8%
Saint Hilaire	268	321,527	---	321,527	345,108	---	345,108	7.3%	210,833	163.7%
Saint James	4,788	2,650,327	(814,712)	1,835,615	3,435,779	(1,217,219)	2,218,560	20.9%	6,546,354	33.9%
Saint Joseph	7,117	4,181,125	459,813	4,640,938	3,988,037	473,786	4,461,823	-3.9%	4,739,723	94.1%
Saint Louis Park	49,786	23,203,456	6,999,622	30,203,078	25,250,168	9,073,004	34,323,172	13.6%	75,808,048	45.3%
Saint Michael	20,371	6,225,139	117	6,225,256	5,374,370	27,941	5,402,311	-13.2%	8,888,059	60.8%
Saint Paul	310,992	64,720,784	61,982,972	126,703,756	52,188,261	69,753,856	121,942,117	-3.8%	496,894,325	24.5%
Saint Paul Park	5,498	1,594,447	99,603	1,694,050	1,612,977	127,138	1,740,115	2.7%	3,378,196	51.5%
Saint Peter	12,590	4,665,814	758,888	5,424,702	4,124,282	717,933	4,842,215	-10.7%	9,906,296	48.9%
Sanborn	320	175,096	112,429	287,525	185,140	148,174	333,314	15.9%	306,246	108.8%
Sandstone	2,583	1,987,233	1,194,969	3,182,202	1,709,458	1,048,690	2,758,148	-13.3%	2,145,846	128.5%
Sartell	19,606	4,220,953	(467,617)	3,753,336	4,457,481	43,392	4,500,873	19.9%	9,641,053	46.7%
Sauk Centre	4,660	1,495,261	1,841,692	3,336,953	1,516,783	2,404,563	3,921,346	17.5%	4,874,180	80.5%
Sauk Rapids	13,559	4,981,038	---	4,981,038	4,977,170	---	4,977,170	-0.1%	7,023,894	70.9%
Savage	33,137	9,365,056	2,463,735	11,828,791	9,535,872	2,132,578	11,668,450	-1.4%	18,939,455	61.6%
Scandia	4,001	1,330,672	68,517	1,399,189	1,333,169	46,421	1,379,590	-1.4%	1,996,666	69.1%
Sebeka	739	587,194	3,535	590,729	537,461	26,286	563,747	-4.6%	861,655	65.4%
Shakopee	45,961	17,574,333	46,300	17,620,633	19,780,211	68,084	19,848,295	12.6%	36,307,236	54.7%
Sherburn	1,063	1,010,318	---	1,010,318	878,487	---	878,487	-13.0%	1,217,701	72.1%
Shoreview	27,141	5,256,575	3,060,343	8,316,918	5,756,640	2,848,365	8,605,005	3.5%	21,985,884	39.1%
Shorewood	7,859	5,398,172	87,736	5,485,908	5,370,991	75,008	5,445,999	-0.7%	5,376,303	101.3%
Silver Bay	1,895	2,588,237	1,406,857	3,995,094	2,205,447	1,098,440	3,303,887	-17.3%	3,254,827	101.5%
Silver Lake	884	680,779	479,441	1,160,220	736,870	568,129	1,304,999	12.5%	1,022,269	127.7%
Skyline	287	99,507	---	99,507	50,012	---	50,012	-49.7%	85,054	58.8%
Slayton	2,032	761,038	404,875	1,165,913	683,134	484,599	1,167,733	0.2%	2,029,874	57.5%
Sleepy Eye	3,431	4,400,241	646,022	5,046,263	3,239,629	710,323	3,949,952	-21.7%	3,569,596	110.7%
South Haven	187	185,201	162,875	348,076	141,801	271,361	413,162	18.7%	403,199	102.5%
South Saint Paul	20,489	14,657,786	(824,011)	13,833,775	15,422,879	(570,294)	14,852,585	7.4%	23,338,885	63.6%
Spicer	1,124	2,233,360	1,779,482	4,012,842	1,753,027	2,216,107	3,969,134	-1.1%	1,478,261	268.5%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Spring Grove	1,265	874,440	94,858	969,298	1,112,949	234,564	1,347,513	39.0%	1,549,122	87.0%
Spring Lake Park	7,430	2,531,535	1,568,791	4,100,326	2,667,980	1,583,634	4,251,614	3.7%	6,116,794	69.5%
Spring Park	1,716	687,903	---	687,903	622,348	(44,108)	578,240	-15.9%	1,510,832	38.3%
Spring Valley	2,476	1,804,144	789,182	2,593,326	1,930,748	998,318	2,929,066	12.9%	1,569,871	186.6%
Springfield	2,012	1,150,538	1,142,300	2,292,838	1,145,735	1,359,468	2,505,203	9.3%	3,036,450	82.5%
Stacy	1,726	1,373,993	113,107	1,487,100	1,407,770	31,343	1,439,113	-3.2%	674,519	213.4%
Staples	3,010	667,460	851,481	1,518,941	551,162	1,361,048	1,912,210	25.9%	3,133,856	61.0%
Stephen**	595	308,626	(571,274)	(262,648)	---	---	---	100.0%	---	---
Stewart	495	1,276,069	29,440	1,305,509	1,337,628	33,078	1,370,706	5.0%	595,230	230.3%
Stewartville	6,903	1,938,137	436,659	2,374,796	2,042,351	636,337	2,678,688	12.8%	4,118,750	65.0%
Stillwater	19,425	6,999,307	3,144,396	10,143,703	6,928,008	2,657,700	9,585,708	-5.5%	20,062,586	47.8%
Stockton	813	1,113,297	494,738	1,608,035	1,096,251	550,955	1,647,206	2.4%	248,473	662.9%
Storden	232	110,506	130,103	240,609	97,743	146,550	244,293	1.5%	223,343	109.4%
Sturgeon Lake	453	425,639	---	425,639	258,319	---	258,319	-39.3%	429,694	60.1%
Swanville	333	211,371	(21,769)	189,602	214,349	(37,111)	177,238	-6.5%	315,383	56.2%
Thief River Falls	9,058	10,698,179	(581,924)	10,116,255	10,697,684	(523,316)	10,174,368	0.6%	9,942,350	102.3%
Tower	426	7,508	(26,694)	(19,186)	(47,770)	173,404	125,634	754.8%	972,851	12.9%
Tracy	2,070	641,521	256,435	897,956	749,425	443,360	1,192,785	32.8%	2,667,962	44.7%
Trimont	709	891,880	530,578	1,422,458	940,145	385,820	1,325,965	-6.8%	791,329	167.6%
Truman	1,098	577,962	1,436,833	2,014,795	464,103	1,469,465	1,933,568	-4.0%	950,023	203.5%
Twin Valley	727	757,688	---	757,688	755,211	---	755,211	-0.3%	626,293	120.6%
Two Harbors	3,698	2,006,635	244,396	2,251,031	2,701,112	437,511	3,138,623	39.4%	5,883,470	53.3%
Tyler	1,112	1,493,581	(125,685)	1,367,896	1,670,715	(21,288)	1,649,427	20.6%	957,904	172.2%
Ulen	493	895,140	---	895,140	866,964	---	866,964	-3.1%	359,208	241.4%
Underwood	359	549,988	52,626	602,614	807,358	53,443	860,801	42.8%	215,827	398.8%
Vadnais Heights	13,270	3,892,241	55,332	3,947,573	4,129,003	36,449	4,165,452	5.5%	7,386,399	56.4%
Vergas	343	264,608	16,889	281,497	305,875	18,336	324,211	15.2%	460,935	70.3%
Vernon Center	329	372,663	773,241	1,145,904	372,376	17,110	389,486	-66.0%	271,023	143.7%
Vesta	273	265,297	---	265,297	257,869	---	257,869	-2.8%	296,221	87.1%
Victoria	11,289	2,741,453	1,167,821	3,909,274	2,870,122	1,180,156	4,050,278	3.6%	5,939,579	68.2%
Viking	82	75,680	16,960	92,640	77,232	7,632	84,864	-8.4%	118,795	71.4%
Villard	232	589,735	137,372	727,107	651,152	209,258	860,410	18.3%	212,016	405.8%
Virginia	8,331	493,570	(854,538)	(360,968)	346,104	(2,660,438)	(2,314,334)	-541.1%	22,358,154	-10.4%
Wabasha	2,622	1,799,629	---	1,799,629	1,735,475	---	1,735,475	-3.6%	3,674,704	47.2%
Wabasso	736	696,606	1,083,821	1,780,427	436,402	1,346,404	1,782,806	0.1%	944,047	188.8%
Waconia	13,593	4,651,020	441,153	5,092,173	4,456,100	388,499	4,844,599	-4.9%	10,734,623	45.1%
Wadena	4,311	1,785,606	150,764	1,936,370	1,957,006	146,147	2,103,153	8.6%	3,711,759	56.7%
Waite Park	8,444	6,494,662	328,765	6,823,427	5,804,680	361,875	6,166,555	-9.6%	9,773,113	63.1%
Walnut Grove	744	967,532	401,830	1,369,362	897,966	399,422	1,297,388	-5.3%	638,103	203.3%
Wanamingo	1,175	531,115	115,336	646,451	599,340	117,275	716,615	10.9%	913,114	78.5%
Warren	1,628	771,737	(8,541)	763,196	1,090,179	(275)	1,089,904	42.8%	1,788,217	60.9%
Waseca	9,306	3,884,401	604,377	4,488,778	3,828,549	1,495,639	5,324,188	18.6%	8,733,333	61.0%
Watertown	4,848	1,673,539	486,655	2,160,194	1,930,696	521,998	2,452,694	13.5%	2,813,315	87.2%
Waterville	1,776	1,127,652	73,311	1,200,963	1,169,405	54,282	1,223,687	1.9%	1,386,796	88.2%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

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, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Watson	183	234,875	---	234,875	251,168	---	251,168	6.9%	137,929	182.1%
Waubun	413	385,644	---	385,644	467,714	---	467,714	21.3%	216,909	215.6%
Waverly	2,116	1,593,652	(87,583)	1,506,069	1,770,246	(71,793)	1,698,453	12.8%	1,365,960	124.3%
Wayzata	4,437	2,326,975	122,660	2,449,635	2,791,863	132,589	2,924,452	19.4%	10,357,108	28.2%
Welcome	717	2,056,107	50,612	2,106,719	2,460,331	49,341	2,509,672	19.1%	773,600	324.4%
Wells	2,373	1,093,427	32,960	1,126,387	1,136,421	12,503	1,148,924	2.0%	2,788,015	41.2%
West Saint Paul	21,169	10,526,314	3,879,952	14,406,266	9,057,287	3,830,666	12,887,953	-10.5%	18,073,717	71.3%
Westbrook	785	463,274	84,504	547,778	502,518	98,193	600,711	9.7%	813,363	73.9%
White Bear Lake	25,067	6,657,580	5,260,388	11,917,968	7,414,739	5,114,892	12,529,631	5.1%	15,314,980	81.8%
Willernie	515	382,584	---	382,584	271,990	---	271,990	-28.9%	364,021	74.7%
Williams	212	127,486	155,375	282,861	149,802	137,937	287,739	1.7%	227,856	126.3%
Willmar	21,962	9,639,255	13,308,999	22,948,254	8,931,957	13,961,069	22,893,026	-0.2%	19,555,804	117.1%
Wilmont	333	256,650	158,062	414,712	339,471	175,696	515,167	24.2%	249,621	206.4%
Windom	4,966	4,256,273	1,846,830	6,103,103	4,311,831	2,100,366	6,412,197	5.1%	6,575,658	97.5%
Winger	167	512,311	---	512,311	542,691	---	542,691	5.9%	170,511	318.3%
Winnebago	1,365	938,931	(1,933)	936,998	987,268	(1,851)	985,417	5.2%	1,606,871	61.3%
Winona	25,995	10,724,819	620,901	11,345,720	12,029,463	594,892	12,624,355	11.3%	20,202,474	62.5%
Winsted	2,278	1,157,597	274,240	1,431,837	1,454,970	199,466	1,654,436	15.5%	2,650,829	62.4%
Wood Lake	366	312,463	231,670	544,133	381,831	153,119	534,950	-1.7%	367,808	145.4%
Woodbury	77,224	16,636,024	10,257,506	26,893,530	19,131,162	11,941,083	31,072,245	15.5%	50,465,587	61.6%
Worthington	14,052	9,236,529	11,303,306	20,539,835	8,090,707	8,762,992	16,853,699	-17.9%	10,426,771	161.6%
Wykoff	436	416,318	105,147	521,465	412,550	74,771	487,321	-6.5%	269,403	180.9%
Wyoming	8,228	2,439,364	218,054	2,657,418	2,180,733	219,558	2,400,291	-9.7%	4,042,522	59.4%
Zimmerman	6,575	3,079,742	252,945	3,332,687	3,467,052	315,635	3,782,687	13.5%	2,436,320	155.3%
Zumbrota	4,036	2,203,847	1,928,129	4,131,976	2,334,483	2,270,033	4,604,516	11.4%	3,127,348	147.2%
Total	4,697,747	\$ 1,926,615,763	\$ 569,599,211	\$ 2,496,214,974	\$ 1,968,904,971	\$ 619,924,244	\$ 2,588,829,215	3.7%	\$ 4,815,372,415	53.8%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hendrum	291	\$ 63,223	\$ (207,907)	\$ (144,684)	\$ 16,646	\$ (201,281)	\$ (184,635)	-27.6%	\$ 273,994	-67.4%
Hitterdal	217	144,805	(217,201)	(72,396)	117,137	(234,896)	(117,759)	-62.7%	199,081	-59.2%
Biwabik	960	(1,248,743)	139,195	(1,109,548)	(734,634)	148,150	(586,484)	47.1%	2,009,452	-29.2%
Russell	348	9,774	(5,254)	4,520	4,604	(56,476)	(51,872)	-1247.6%	281,980	-18.4%
Miltna	447	101,098	(40,765)	60,333	(59,811)	(46,565)	(106,376)	-276.3%	607,161	-17.5%
Virginia	8,331	493,570	(854,538)	(360,968)	346,104	(2,660,438)	(2,314,334)	-541.1%	22,358,154	-10.4%
Okabena	208	100,078	---	100,078	(13,659)	---	(13,659)	-113.6%	174,603	-7.8%
Climax**	230	60,884	---	60,884	---	---	---	-100.0%	---	---
Hoffman**	707	318,259	67,569	385,828	---	---	---	-100.0%	---	---
Stephen**	595	308,626	(571,274)	(262,648)	---	---	---	100.0%	---	---
North Saint Paul	12,486	3,606,817	(4,014,984)	(408,167)	4,271,436	(4,189,249)	82,187	120.1%	9,302,694	0.9%
Roseau	2,850	639,171	78,693	717,864	51,838	124,568	176,406	-75.4%	4,166,033	4.2%
Aitkin	2,266	401,256	246,774	648,030	191,761	(933)	190,828	-70.6%	2,586,134	7.4%
Menahga	1,353	403	(4,236)	(3,833)	110,232	(5,899)	104,333	2822.0%	1,253,582	8.3%
Braham	1,784	(36,640)	193,617	156,977	(36,932)	179,407	142,475	-9.2%	1,628,755	8.7%
Moose Lake	2,824	1,463,280	---	1,463,280	207,591	---	207,591	-85.8%	2,142,410	9.7%
Chaska	28,170	2,976,058	(633,286)	2,342,772	3,533,910	(554,007)	2,979,903	27.2%	28,698,449	10.4%
Oslo	242	52,518	---	52,518	46,751	---	46,751	-11.0%	416,254	11.2%
Lake Park	716	(61,496)	32,765	(28,731)	(151,868)	233,869	82,001	385.4%	656,330	12.5%
Tower	426	7,508	(26,694)	(19,186)	(47,770)	173,404	125,634	754.8%	972,851	12.9%
Goodridge	102	(12,149)	84	(12,065)	13,546	84	13,630	213.0%	101,127	13.5%
Princeton	5,425	2,600,956	(1,558,044)	1,042,912	2,057,179	(1,343,121)	714,058	-31.5%	4,430,395	16.1%
Hadley	56	42,418	---	42,418	13,431	---	13,431	-68.3%	73,013	18.4%
Anoka	18,127	5,973,420	2,048,874	8,022,294	6,114,646	1,812,632	7,927,278	-1.2%	39,463,520	20.1%
Brainerd	14,895	4,722,156	1,237,870	5,960,026	2,548,882	1,339,317	3,888,199	-34.8%	18,940,347	20.5%
New Richland	1,240	462,406	(189,776)	272,630	450,563	(153,411)	297,152	9.0%	1,215,237	24.5%
Saint Paul	310,992	64,720,784	61,982,972	126,703,756	52,188,261	69,753,856	121,942,117	-3.8%	496,894,325	24.5%
Robbinsdale	14,986	6,671,209	(3,551,317)	3,119,892	6,416,063	(3,265,721)	3,150,342	1.0%	12,503,546	25.2%
La Crescent	5,431	1,130,826	---	1,130,826	1,538,672	(8,005)	1,530,667	35.4%	6,064,173	25.2%
Montgomery	3,504	784,054	307,757	1,091,811	643,304	161,004	804,308	-26.3%	3,087,262	26.1%
Maynard	321	66,185	67,245	133,430	99,294	21,763	121,057	-9.3%	457,627	26.5%
Lynd	433	6,455	16,892	23,347	44,775	18,818	63,593	172.4%	238,956	26.6%
Garvin	123	98,247	(2,110)	96,137	43,116	25,298	68,414	-28.8%	248,084	27.6%
Elmore	536	226,462	(50,261)	176,201	198,339	(20,232)	178,107	1.1%	644,905	27.6%
Wayzata	4,437	2,326,975	122,660	2,449,635	2,791,863	132,589	2,924,452	19.4%	10,357,108	28.2%
Buffalo	16,884	3,364,018	(788,148)	2,575,870	4,209,791	(619,410)	3,590,381	39.4%	12,293,261	29.2%
Alvarado	396	34,584	171,643	206,227	69,005	78,969	147,974	-28.2%	505,573	29.3%
Chisago City	5,765	1,051,015	96,357	1,147,372	992,336	(11,568)	980,768	-14.5%	3,292,017	29.8%
Olivia	2,347	900,193	29,947	930,140	949,765	28,479	978,244	5.2%	3,226,747	30.3%
Oak Grove	9,102	2,005,251	283,510	2,288,761	1,558,962	(572,263)	986,699	-56.9%	3,224,215	30.6%
Luverne	5,033	2,205,229	435,459	2,640,688	1,781,947	238,739	2,020,686	-23.5%	6,452,713	31.3%
Buffalo Lake	660	169,632	---	169,632	234,704	---	234,704	38.4%	716,964	32.7%
Saint James	4,788	2,650,327	(814,712)	1,835,615	3,435,779	(1,217,219)	2,218,560	20.9%	6,546,354	33.9%
Becker	5,034	2,930,258	1,200,415	4,130,673	3,068,280	55,517	3,123,797	-24.4%	9,126,370	34.2%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Henderson	992	196,918	10,633	207,551	201,755	54,050	255,805	23.2%	735,970	34.8%
Osseo	2,642	1,170,205	61,858	1,232,063	1,110,398	36,314	1,146,712	-6.9%	3,221,662	35.6%
Plymouth	80,762	18,635,990	1,151,687	19,787,677	19,965,740	785,901	20,751,641	4.9%	58,292,840	35.6%
Canby	1,633	1,051,086	---	1,051,086	713,049	82,030	795,079	-24.4%	2,166,944	36.7%
Lindstrom	5,019	1,129,195	4,379	1,133,574	1,097,692	447	1,098,139	-3.1%	2,934,716	37.4%
Duluth	85,667	25,269,305	35,147,230	60,416,535	28,647,577	29,715,792	58,363,369	-3.4%	155,122,382	37.6%
Richfield	36,543	10,517,440	2,344,480	12,861,920	10,923,406	3,367,294	14,290,700	11.1%	37,953,838	37.7%
Roseville	36,810	9,769,496	1,923,773	11,693,269	8,131,654	7,691,791	15,823,445	35.3%	41,504,842	38.1%
Inver Grove Heights	35,652	13,171,545	(826,106)	12,345,439	13,665,952	(1,177,641)	12,488,311	1.2%	32,672,709	38.2%
Spring Park	1,716	687,903	---	687,903	622,348	(44,108)	578,240	-15.9%	1,510,832	38.3%
Brooklyn Park	84,993	27,688,224	(156,640)	27,531,584	26,733,137	(71,655)	26,661,482	-3.2%	68,994,672	38.6%
Shoreview	27,141	5,256,575	3,060,343	8,316,918	5,756,640	2,848,365	8,605,005	3.5%	21,985,884	39.1%
Minneapolis	436,934	142,828,000	152,770,000	295,598,000	173,717,000	176,391,000	350,108,000	18.4%	894,064,712	39.2%
Baudette	976	781,286	92,641	873,927	415,577	128,592	544,169	-37.7%	1,389,280	39.2%
Marshall	13,811	6,838,785	767,972	7,606,757	6,378,213	853,394	7,231,607	-4.9%	18,333,264	39.4%
Rice Lake	4,101	755,580	32,561	788,141	900,910	(143,857)	757,053	-3.9%	1,910,439	39.6%
Ivanhoe	541	311,578	295,691	607,269	185,436	251,449	436,885	-28.1%	1,094,972	39.9%
Cloquet	12,864	3,522,816	257,662	3,780,478	3,605,259	186,335	3,791,594	0.3%	9,502,235	39.9%
Edina	54,048	23,630,372	---	23,630,372	25,496,867	---	25,496,867	7.9%	62,469,008	40.8%
Wells	2,373	1,093,427	32,960	1,126,387	1,136,421	12,503	1,148,924	2.0%	2,788,015	41.2%
Montevideo	5,513	1,545,531	606,128	2,151,659	1,307,880	649,590	1,957,470	-9.0%	4,726,031	41.4%
Elko New Market	5,003	1,244,095	213,387	1,457,482	1,323,899	49,445	1,373,344	-5.8%	3,311,509	41.5%
Maple Grove	71,230	11,806,372	4,236,536	16,042,908	12,737,006	6,598,183	19,335,189	20.5%	46,320,289	41.7%
New Brighton	23,405	10,601,276	---	10,601,276	8,860,013	---	8,860,013	-16.4%	21,054,322	42.1%
Baxter	9,030	3,442,354	(167,891)	3,274,463	3,755,862	524,652	4,280,514	30.7%	10,131,930	42.2%
Plainview	3,553	940,154	455,478	1,395,632	1,018,772	482,792	1,501,564	7.6%	3,523,935	42.6%
Rochester	125,055	43,641,972	11,468,755	55,110,727	48,249,872	12,170,886	60,420,758	9.6%	139,632,325	43.3%
Corcoran	7,430	3,566,452	70,652	3,637,104	3,083,695	68,449	3,152,144	-13.3%	7,143,329	44.1%
Tracy	2,070	641,521	256,435	897,956	749,425	443,360	1,192,785	32.8%	2,667,962	44.7%
Carver	6,371	1,491,428	71,446	1,562,874	1,346,404	79,087	1,425,491	-8.8%	3,168,807	45.0%
Hoyt Lakes	2,003	1,501,781	1,018,281	2,520,062	1,105,480	910,051	2,015,531	-20.0%	4,467,759	45.1%
Waconia	13,593	4,651,020	441,153	5,092,173	4,456,100	388,499	4,844,599	-4.9%	10,734,623	45.1%
Saint Louis Park	49,786	23,203,456	6,999,622	30,203,078	25,250,168	9,073,004	34,323,172	13.6%	75,808,048	45.3%
Brooklyn Center	33,938	13,090,687	43,018	13,133,705	12,961,734	(12,837)	12,948,897	-1.4%	28,558,791	45.3%
Chanhassen	27,005	7,919,562	542,915	8,462,477	8,280,891	340,372	8,621,263	1.9%	18,961,922	45.5%
Blackduck	844	277,343	261,660	539,003	252,840	181,284	434,124	-19.5%	942,114	46.1%
Breckenridge	3,348	1,559,487	---	1,559,487	1,572,776	---	1,572,776	0.9%	3,406,905	46.2%
Afton	2,983	750,836	232,022	982,858	831,633	8,370	840,003	-14.5%	1,815,716	46.3%
Parkers Prairie	1,015	517,602	---	517,602	445,813	---	445,813	-13.9%	963,323	46.3%
Fridley	29,962	10,598,912	1,453,375	12,052,287	10,563,650	1,384,690	11,948,340	-0.9%	25,809,959	46.3%
Alexandria	15,263	5,780,545	239,345	6,019,890	5,946,185	269,669	6,215,854	3.3%	13,391,479	46.4%
Bloomington	91,330	42,553,870	5,434,289	47,988,159	44,898,089	6,811,018	51,709,107	7.8%	111,332,663	46.4%
Cottage Grove	41,027	13,061,151	1,859,296	14,920,447	13,288,197	1,344,955	14,633,152	-1.9%	31,479,819	46.5%
Dayton	9,281	2,052,639	685,814	2,738,453	2,474,692	724,875	3,199,567	16.8%	6,880,987	46.5%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Ranier	565	243,666	---	243,666	219,335	---	219,335	-10.0%	470,829	46.6%
Sartell	19,606	4,220,953	(467,617)	3,753,336	4,457,481	43,392	4,500,873	19.9%	9,641,053	46.7%
Hopkins	18,608	8,234,893	1,839,904	10,074,797	8,720,779	2,021,582	10,742,361	6.6%	22,941,884	46.8%
Owatonna	27,544	11,927,809	---	11,927,809	12,184,458	34,049	12,218,507	2.4%	26,079,108	46.9%
Pine Island	3,930	1,467,072	216,470	1,683,542	1,370,755	254,065	1,624,820	-3.5%	3,456,469	47.0%
Crystal	22,791	7,723,086	2,367,684	10,090,770	6,476,755	2,332,437	8,809,192	-12.7%	18,731,746	47.0%
Wabasha	2,622	1,799,629	---	1,799,629	1,735,475	---	1,735,475	-3.6%	3,674,704	47.2%
Albertville	8,220	2,178,219	155,195	2,333,414	2,433,060	150,696	2,583,756	10.7%	5,466,865	47.3%
Delano	7,023	2,903,640	(1,209,918)	1,693,722	3,222,901	(990,234)	2,232,667	31.8%	4,709,119	47.4%
Bemidji	15,947	8,058,137	2,314,834	10,372,971	5,490,423	2,227,770	7,718,193	-25.6%	16,234,157	47.5%
Murdock	316	218,160	---	218,160	133,698	---	133,698	-38.7%	280,248	47.7%
Stillwater	19,425	6,999,307	3,144,396	10,143,703	6,928,008	2,657,700	9,585,708	-5.5%	20,062,586	47.8%
Greenbush	695	411,013	240,149	651,162	245,833	160,040	405,873	-37.7%	849,072	47.8%
Orono	8,447	4,619,903	(980,982)	3,638,921	5,219,544	(792,146)	4,427,398	21.7%	9,196,378	48.1%
Granite Falls	2,673	750,636	488,720	1,239,356	1,137,827	537,134	1,674,961	35.1%	3,427,331	48.9%
Saint Peter	12,590	4,665,814	758,888	5,424,702	4,124,282	717,933	4,842,215	-10.7%	9,906,296	48.9%
Greenfield	2,947	1,067,318	10,004	1,077,322	1,019,410	10,384	1,029,794	-4.4%	2,103,650	49.0%
International Falls	5,799	4,282,344	1,132,469	5,414,813	3,660,235	886,122	4,546,357	-16.0%	9,278,217	49.0%
Gaylord	2,357	845,762	461,475	1,307,237	932,151	428,784	1,360,935	4.1%	2,773,118	49.1%
Lino Lakes	21,658	7,791,131	482,900	8,274,031	7,568,321	(59,828)	7,508,493	-9.3%	15,183,649	49.5%
Saint Anthony	9,060	3,730,206	337,173	4,067,379	3,840,170	895,109	4,735,279	16.4%	9,545,206	49.6%
Monticello	15,087	6,481,936	361,224	6,843,160	6,929,266	423,487	7,352,753	7.4%	14,815,234	49.6%
East Grand Forks	9,206	6,828,205	(334,512)	6,493,693	6,385,780	(269,801)	6,115,979	-5.8%	12,253,549	49.9%
Lauderdale	2,221	833,425	80,343	913,768	842,938	71,360	914,298	0.1%	1,823,104	50.2%
Hayfield	1,396	473,595	30,147	503,742	528,888	37,467	566,355	12.4%	1,129,102	50.2%
Minnetrista	8,827	3,296,379	645,534	3,941,913	2,373,262	602,025	2,975,287	-24.5%	5,907,474	50.4%
Balaton	593	108,606	328,323	436,929	154,531	296,643	451,174	3.3%	890,777	50.6%
Burnsville	64,522	27,582,405	2,559,293	30,141,698	24,213,030	2,555,345	26,768,375	-11.2%	52,749,028	50.7%
Forest Lake	20,862	6,252,418	272,446	6,524,864	5,959,708	346,462	6,306,170	-3.4%	12,347,182	51.1%
Appleton	1,425	2,089,632	423,623	2,513,255	966,138	430,119	1,396,257	-44.4%	2,733,737	51.1%
Saint Cloud	71,122	28,826,944	3,686,883	32,513,827	25,548,990	3,948,811	29,497,801	-9.3%	57,731,649	51.1%
Grygla	195	203,202	64,969	268,171	135,508	91,688	227,196	-15.3%	444,579	51.1%
Saint Paul Park	5,498	1,594,447	99,603	1,694,050	1,612,977	127,138	1,740,115	2.7%	3,378,196	51.5%
Madison	1,518	917,674	1,167,199	2,084,873	1,095,051	1,071,522	2,166,573	3.9%	4,204,877	51.5%
Glencoe	5,832	2,279,909	(89,104)	2,190,805	2,363,974	11,499	2,375,473	8.4%	4,609,836	51.5%
New Ulm	14,115	6,611,108	1,720,576	8,331,684	6,991,577	1,857,840	8,849,417	6.2%	17,156,568	51.6%
Lake Saint Croix Beach	1,023	304,732	---	304,732	325,480	30,112	355,592	16.7%	688,296	51.7%
North Mankato	14,886	4,582,220	1,060,338	5,642,558	4,300,091	1,033,122	5,333,213	-5.5%	10,206,830	52.3%
Isanti	7,218	1,715,258	587,351	2,302,609	1,955,039	440,412	2,395,451	4.0%	4,577,715	52.3%
Lexington	2,738	1,212,756	---	1,212,756	1,301,760	---	1,301,760	7.3%	2,484,969	52.4%
Hutchinson	15,037	8,337,906	335,535	8,673,441	7,875,582	332,910	8,208,492	-5.4%	15,623,788	52.5%
Champlin	24,007	5,101,257	1,744,522	6,845,779	5,588,886	1,769,788	7,358,674	7.5%	13,945,204	52.8%
Farmington	23,719	6,843,396	424,366	7,267,762	7,829,882	344,485	8,174,367	12.5%	15,468,162	52.8%
Cass Lake	682	381,803	57,936	439,739	400,086	53,782	453,868	3.2%	852,988	53.2%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Two Harbors	3,698	2,006,635	244,396	2,251,031	2,701,112	437,511	3,138,623	39.4%	5,883,470	53.3%
Sacred Heart	507	385,583	---	385,583	321,360	---	321,360	-16.7%	601,916	53.4%
Redwood Falls	5,078	5,620,454	1,249,439	6,869,893	4,554,031	(309,081)	4,244,950	-38.2%	7,934,852	53.5%
Grand Rapids	11,346	5,862,039	880,863	6,742,902	6,181,792	980,304	7,162,096	6.2%	13,368,086	53.6%
Independence	3,771	1,811,809	104,732	1,916,541	1,816,870	76,234	1,893,104	-1.2%	3,516,933	53.8%
Coon Rapids	63,415	20,102,256	7,981,503	28,083,759	17,758,557	5,695,148	23,453,705	-16.5%	42,923,259	54.6%
Shakopee	45,961	17,574,333	46,300	17,620,633	19,780,211	68,084	19,848,295	12.6%	36,307,236	54.7%
Excelsior	2,335	1,357,174	36,022	1,393,196	1,362,668	75,443	1,438,111	3.2%	2,622,520	54.8%
Lanesboro	726	416,178	368,759	784,937	363,503	353,725	717,228	-8.6%	1,299,074	55.2%
Mankato	46,173	12,879,841	5,053,519	17,933,360	13,123,702	5,344,802	18,468,504	3.0%	33,293,269	55.5%
Mayer	2,542	581,995	(3,415)	578,580	619,526	---	619,526	7.1%	1,115,154	55.6%
Le Center	2,544	1,392,024	482,201	1,874,225	1,056,462	---	1,056,462	-43.6%	1,897,432	55.7%
Northfield	21,109	9,644,553	1,204,632	10,849,185	9,549,366	1,166,058	10,715,424	-1.2%	19,169,057	55.9%
Cohasset	2,693	1,478,211	(45,868)	1,432,343	1,035,128	---	1,035,128	-27.7%	1,847,932	56.0%
Swanville	333	211,371	(21,769)	189,602	214,349	(37,111)	177,238	-6.5%	315,383	56.2%
Vadnais Heights	13,270	3,892,241	55,332	3,947,573	4,129,003	36,449	4,165,452	5.5%	7,386,399	56.4%
Dundas	1,979	749,751	(178)	749,573	826,189	---	826,189	10.2%	1,463,386	56.5%
Apple Valley	55,673	19,618,981	---	19,618,981	20,654,303	42,942	20,697,245	5.5%	36,645,728	56.5%
Gilbert	1,675	1,459,239	249,812	1,709,051	1,503,335	225,804	1,729,139	1.2%	3,052,952	56.6%
Wadena	4,311	1,785,606	150,764	1,936,370	1,957,006	146,147	2,103,153	8.6%	3,711,759	56.7%
Cambridge	10,541	3,538,186	1,781,505	5,319,691	3,565,703	970,113	4,535,816	-14.7%	7,976,000	56.9%
Fulda	1,381	238,588	409,217	647,805	269,085	394,710	663,795	2.5%	1,162,186	57.1%
Slayton	2,032	761,038	404,875	1,165,913	683,134	484,599	1,167,733	0.2%	2,029,874	57.5%
Albany	2,837	1,042,204	(20,098)	1,022,106	1,131,345	(595)	1,130,750	10.6%	1,944,500	58.2%
Saint Bonifacius	2,267	1,246,657	---	1,246,657	771,458	---	771,458	-38.1%	1,326,544	58.2%
Long Lake	1,700	1,859,159	345,022	2,204,181	1,008,499	376,843	1,385,342	-37.1%	2,375,074	58.3%
Cromwell	253	73,486	263,829	337,315	13,698	166,765	180,463	-46.5%	308,697	58.5%
Skyline	287	99,507	---	99,507	50,012	---	50,012	-49.7%	85,054	58.8%
Austin	26,626	11,082,156	1,125,572	12,207,728	10,827,446	1,065,871	11,893,317	-2.6%	20,222,528	58.8%
Columbia Heights	21,592	8,802,310	4,725,347	13,527,657	7,101,674	4,179,358	11,281,032	-16.6%	19,077,971	59.1%
Ely	3,209	3,777,080	3,003,893	6,780,973	3,550,712	763,455	4,314,167	-36.4%	7,293,138	59.2%
Wyoming	8,228	2,439,364	218,054	2,657,418	2,180,733	219,558	2,400,291	-9.7%	4,042,522	59.4%
Blaine	73,512	17,204,675	9,457,482	26,662,157	16,622,485	8,725,277	25,347,762	-4.9%	42,431,337	59.7%
Eden Prairie	64,023	29,132,535	(130)	29,132,405	33,252,089	(130)	33,251,959	14.1%	55,642,739	59.8%
Janesville	2,502	940,722	317,675	1,258,397	841,756	341,193	1,182,949	-6.0%	1,967,954	60.1%
Sturgeon Lake	453	425,639	---	425,639	258,319	---	258,319	-39.3%	429,694	60.1%
Otsego	22,705	4,845,428	347,417	5,192,845	4,627,653	335,939	4,963,592	-4.4%	8,197,141	60.6%
Moorhead	46,200	18,569,878	1,953,651	20,523,529	21,690,814	3,022,398	24,713,212	20.4%	40,801,517	60.6%
Faribault	24,679	9,736,078	1,542,311	11,278,389	10,603,676	3,907,037	14,510,713	28.7%	23,918,622	60.7%
Saint Michael	20,371	6,225,139	117	6,225,256	5,374,370	27,941	5,402,311	-13.2%	8,888,059	60.8%
Warren	1,628	771,737	(8,541)	763,196	1,090,179	(275)	1,089,904	42.8%	1,788,217	60.9%
Waseca	9,306	3,884,401	604,377	4,488,778	3,828,549	1,495,639	5,324,188	18.6%	8,733,333	61.0%
Staples	3,010	667,460	851,481	1,518,941	551,162	1,361,048	1,912,210	25.9%	3,133,856	61.0%
Hanover	3,874	1,196,892	---	1,196,892	1,153,388	---	1,153,388	-3.6%	1,883,431	61.2%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Winnebago	1,365	938,931	(1,933)	936,998	987,268	(1,851)	985,417	5.2%	1,606,871	61.3%
Woodbury	77,224	16,636,024	10,257,506	26,893,530	19,131,162	11,941,083	31,072,245	15.5%	50,465,587	61.6%
Savage	33,137	9,365,056	2,463,735	11,828,791	9,535,872	2,132,578	11,668,450	-1.4%	18,939,455	61.6%
Mora	3,729	2,112,383	(131,944)	1,980,439	2,143,607	(113,321)	2,030,286	2.5%	3,295,002	61.6%
Winsted	2,278	1,157,597	274,240	1,431,837	1,454,970	199,466	1,654,436	15.5%	2,650,829	62.4%
Winona	25,995	10,724,819	620,901	11,345,720	12,029,463	594,892	12,624,355	11.3%	20,202,474	62.5%
Madelia	2,409	1,829,176	10,000	1,839,176	1,459,094	10,000	1,469,094	-20.1%	2,346,290	62.6%
Pine City	3,458	1,993,245	795,513	2,788,758	1,497,953	363,278	1,861,231	-33.3%	2,969,191	62.7%
Waite Park	8,444	6,494,662	328,765	6,823,427	5,804,680	361,875	6,166,555	-9.6%	9,773,113	63.1%
East Bethel	11,961	3,411,004	---	3,411,004	3,663,606	---	3,663,606	7.4%	5,785,840	63.3%
South Saint Paul	20,489	14,657,786	(824,011)	13,833,775	15,422,879	(570,294)	14,852,585	7.4%	23,338,885	63.6%
Maplewood	41,581	17,385,403	1,382,050	18,767,453	15,246,184	1,523,893	16,770,077	-10.6%	26,219,136	64.0%
Mound	9,284	3,322,335	923,992	4,246,327	3,352,710	956,302	4,309,012	1.5%	6,733,501	64.0%
Minneota	1,365	258,562	338,877	597,439	279,591	428,167	707,758	18.5%	1,092,986	64.8%
Saint Francis	8,306	3,180,668	---	3,180,668	3,171,402	---	3,171,402	-0.3%	4,897,538	64.8%
Kenyon	1,960	781,106	408,487	1,189,593	735,242	439,551	1,174,793	-1.2%	1,809,042	64.9%
Prior Lake	27,855	10,430,617	---	10,430,617	10,458,397	---	10,458,397	0.3%	16,100,603	65.0%
Elk River	27,001	8,590,610	7,007,468	15,598,078	8,888,888	4,943,571	13,832,459	-11.3%	21,283,777	65.0%
Stewartville	6,903	1,938,137	436,659	2,374,796	2,042,351	636,337	2,678,688	12.8%	4,118,750	65.0%
Sebek	739	587,194	3,535	590,729	537,461	26,286	563,747	-4.6%	861,655	65.4%
Kasson	7,115	2,968,857	(573,968)	2,394,889	3,148,261	(197,569)	2,950,692	23.2%	4,494,388	65.7%
Gem Lake	530	252,617	---	252,617	309,425	---	309,425	22.5%	463,856	66.7%
Le Sueur	4,268	1,524,428	1,449,798	2,974,226	1,448,920	1,538,149	2,987,069	0.4%	4,477,582	66.7%
Lakeville	73,828	23,314,371	990,092	24,304,463	21,753,227	1,307,205	23,060,432	-5.1%	34,216,651	67.4%
Nowthen	4,517	1,274,657	---	1,274,657	1,376,970	41,641	1,418,611	11.3%	2,084,929	68.0%
Andover	32,822	9,471,730	1,291,508	10,763,238	9,794,213	1,726,020	11,520,233	7.0%	16,925,270	68.1%
Eagan	68,889	27,152,741	(15,182,176)	11,970,565	29,487,314	1,953,821	31,441,135	162.7%	46,107,284	68.2%
Victoria	11,289	2,741,453	1,167,821	3,909,274	2,870,122	1,180,156	4,050,278	3.6%	5,939,579	68.2%
Hastings	22,467	9,033,202	4,019,570	13,052,772	10,200,207	3,843,427	14,043,634	7.6%	20,523,862	68.4%
Kennedy	181	74,230	103,888	178,118	67,223	103,389	170,612	-4.2%	248,112	68.8%
Scandia	4,001	1,330,622	68,517	1,399,189	1,333,169	46,421	1,379,590	-1.4%	1,996,666	69.1%
Lewisville	212	135,945	1,743	137,688	89,927	1,993	91,920	-33.2%	132,768	69.2%
Long Prairie	3,727	955,020	348,050	1,303,070	1,520,455	351,075	1,871,530	43.6%	2,698,634	69.4%
New Hope	21,552	8,624,063	4,520,972	13,145,035	7,735,115	4,644,669	12,379,784	-5.8%	17,844,806	69.4%
Spring Lake Park	7,430	2,531,535	1,568,791	4,100,326	2,667,980	1,583,634	4,251,614	3.7%	6,116,794	69.5%
Vergas	343	264,608	16,889	281,497	305,875	18,336	324,211	15.2%	460,935	70.3%
Caledonia	2,895	1,145,209	377,548	1,522,757	1,170,723	560,404	1,731,127	13.7%	2,454,802	70.5%
Sauk Rapids	13,559	4,981,038	---	4,981,038	4,977,170	---	4,977,170	-0.1%	7,023,894	70.9%
West Saint Paul	21,169	10,526,314	3,879,952	14,406,266	9,057,287	3,830,666	12,887,953	-10.5%	18,073,717	71.3%
Albert Lea	18,500	9,038,246	4,035,980	13,074,226	9,055,823	4,153,686	13,209,509	1.0%	18,523,347	71.3%
Brownton	740	313,955	213,099	527,054	350,567	203,013	553,580	5.0%	775,960	71.3%
Viking	82	75,680	16,960	92,640	77,232	7,632	84,864	-8.4%	118,795	71.4%
Orr	209	130,677	270,916	401,593	115,140	313,994	429,134	6.9%	597,069	71.9%
Sherburn	1,063	1,010,318	---	1,010,318	878,487	---	878,487	-13.0%	1,217,701	72.1%

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Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
North Branch	11,756	4,094,422	27,310	4,121,732	4,924,142	43,220	4,967,362	20.5%	6,875,468	72.2%
Breezy Point*	2,780	---	---	---	1,679,171	1,580	1,680,751	---	2,317,971	72.5%
Arden Hills	9,682	3,138,660	625,383	3,764,043	3,331,729	634,840	3,966,569	5.4%	5,468,845	72.5%
Big Lake	12,492	3,993,132	248,568	4,241,700	3,662,354	890,648	4,553,002	7.3%	6,268,723	72.6%
Proctor	3,097	2,242,353	---	2,242,353	2,038,185	---	2,038,185	-9.1%	2,803,902	72.7%
Howard Lake	2,173	2,664,435	(302,168)	2,362,267	2,357,202	(334,131)	2,023,071	-14.4%	2,769,960	73.0%
Cold Spring	4,266	2,811,733	(526,370)	2,285,363	2,996,072	(97,485)	2,898,587	26.8%	3,965,816	73.1%
Maple Plain	1,950	1,037,465	378,615	1,416,080	1,078,063	449,751	1,527,814	7.9%	2,073,542	73.7%
Westbrook	785	463,274	84,504	547,778	502,518	98,193	600,711	9.7%	813,363	73.9%
Minnetonka	54,474	27,686,899	6,170,040	33,856,939	29,473,234	6,691,939	36,165,173	6.8%	48,767,303	74.2%
Willernie	515	382,584	---	382,584	271,990	---	271,990	-28.9%	364,021	74.7%
Echo	233	173,689	(5,700)	167,989	195,335	(5,700)	189,635	12.9%	253,385	74.8%
North Oaks	5,195	2,115,603	---	2,115,603	2,266,942	---	2,266,942	7.2%	3,028,888	74.8%
Kimball	836	203,774	368,061	571,835	154,384	483,752	638,136	11.6%	851,680	74.9%
Goodview	4,150	1,496,092	64,794	1,560,886	1,371,056	101,380	1,472,436	-5.7%	1,937,466	76.0%
Clarkfield	820	765,919	(148,677)	617,242	949,284	(145,039)	804,245	30.3%	1,057,834	76.0%
Nicollet	1,193	304,603	---	304,603	382,562	---	382,562	25.6%	498,712	76.7%
Hermantown	10,030	4,658,981	1,073,565	5,732,546	4,726,275	1,059,619	5,785,894	0.9%	7,456,702	77.6%
Holdingford	749	308,115	---	308,115	464,597	---	464,597	50.8%	598,675	77.6%
Oakdale	27,858	10,012,971	1,059,559	11,072,530	11,835,580	1,225,499	13,061,079	18.0%	16,731,574	78.1%
Cottonwood	1,152	732,003	794,495	1,526,498	610,206	575,596	1,185,802	-22.3%	1,512,718	78.4%
Wanamingo	1,175	531,115	115,336	646,451	599,340	117,275	716,615	10.9%	913,114	78.5%
Arco	85	29,139	37,780	66,919	50,829	37,905	88,734	32.6%	112,754	78.7%
Rosemount	26,943	12,704,069	634,527	13,338,596	12,280,985	733,182	13,014,167	-2.4%	16,323,686	79.7%
Ramsey	28,712	10,413,294	1,611,150	12,024,444	11,064,416	1,682,136	12,746,552	6.0%	15,938,411	80.0%
Melrose	3,639	2,285,938	430,242	2,716,180	2,360,712	196,548	2,557,260	-5.9%	3,192,954	80.1%
Sauk Centre	4,660	1,495,261	1,841,692	3,336,953	1,516,783	2,404,563	3,921,346	17.5%	4,874,180	80.5%
Litchfield	6,718	4,197,284	2,094,307	6,291,591	4,492,605	1,100,932	5,593,537	-11.1%	6,944,209	80.5%
Fairmont	10,549	7,022,959	1,080,233	8,103,192	7,466,493	1,081,346	8,547,839	5.5%	10,606,034	80.6%
Middle River	310	149,004	215,107	364,111	203,895	143,321	347,216	-4.6%	429,898	80.8%
Crookston	7,450	4,889,037	2,098,954	6,987,991	5,164,941	1,825,995	6,990,936	0.0%	8,652,647	80.8%
Rollingstone	690	\$235,341	\$89,835	\$325,176	\$212,894	\$91,049	\$303,943	-6.5%	\$373,774	81.3%
Dalton	209	197,967	---	197,967	192,123	---	192,123	-3.0%	236,057	81.4%
Houston	1,012	357,431	330,355	687,786	395,908	443,696	839,604	22.1%	1,031,092	81.4%
Cannon Falls	4,310	3,188,656	361,112	3,549,768	3,194,464	360,463	3,554,927	0.1%	4,362,297	81.5%
White Bear Lake	25,067	6,657,580	5,260,388	11,917,968	7,414,739	5,114,892	12,529,631	5.1%	15,314,980	81.8%
Rogers	14,430	7,073,171	2,605,017	9,678,188	7,361,196	3,340,565	10,701,761	10.6%	13,067,333	81.9%
Chatfield	3,050	1,465,234	1,295,992	2,761,226	1,578,202	1,301,576	2,879,778	4.3%	3,493,901	82.4%
Golden Valley	22,034	15,528,255	161,790	15,690,045	17,324,343	169,113	17,493,456	11.5%	21,216,885	82.5%
Springfield	2,012	1,150,538	1,142,300	2,292,838	1,145,735	1,359,468	2,505,203	9.3%	3,036,450	82.5%
Fairfax	1,237	1,180,321	---	1,180,321	1,166,434	---	1,166,434	-1.2%	1,413,444	82.5%
Raymond	812	130,395	345,867	476,262	179,333	408,569	587,902	23.4%	711,329	82.6%
Fergus Falls	14,085	7,872,726	5,275,846	13,148,572	7,397,923	5,646,064	13,043,987	-0.8%	15,541,130	83.9%
McIntosh	603	381,080	---	381,080	577,748	---	577,748	51.6%	686,652	84.1%

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Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Ham Lake	16,524	3,572,304	803,527	4,375,831	3,972,866	588,625	4,561,491	4.2%	5,414,464	84.2%
Norwood Young America	4,008	1,792,135	50,234	1,842,369	2,151,272	74,230	2,225,502	20.8%	2,603,146	85.5%
Little Canada	10,632	2,697,975	758,336	3,456,311	3,039,880	1,464,755	4,504,635	30.3%	5,244,742	85.9%
Milaca	3,063	2,192,200	103,602	2,295,802	1,846,889	177,913	2,024,802	-11.8%	2,341,463	86.5%
Dassel	1,505	821,791	333,903	1,155,694	753,282	384,151	1,137,433	-1.6%	1,311,270	86.7%
Spring Grove	1,265	874,440	94,858	969,298	1,112,949	234,564	1,347,513	39.0%	1,549,122	87.0%
Vesta	273	265,297	---	265,297	257,869	---	257,869	-2.8%	296,221	87.1%
Watertown	4,848	1,673,539	486,655	2,160,194	1,930,696	521,998	2,452,694	13.5%	2,813,315	87.2%
Medina	7,250	3,854,076	1,251,807	5,105,883	3,632,848	1,209,285	4,842,133	-5.2%	5,553,754	87.2%
Glenwood	2,705	2,099,252	68,164	2,167,416	2,108,787	128,829	2,237,616	3.2%	2,550,727	87.7%
Oak Park Heights	4,776	5,549,934	(364,927)	5,185,007	5,679,438	(360,567)	5,318,871	2.6%	6,057,954	87.8%
Littlefork	562	457,705	127,825	585,530	635,319	149,212	784,531	34.0%	891,040	88.0%
Hamburg	571	463,085	16,775	479,860	441,504	18,779	460,283	-4.1%	522,468	88.1%
Waterville	1,776	1,127,652	73,311	1,200,963	1,169,405	54,282	1,223,687	1.9%	1,386,796	88.2%
Finlayson	310	310,933	---	310,933	264,729	---	264,729	-14.9%	299,626	88.4%
Paynesville	2,578	1,447,876	944,840	2,392,716	1,472,306	986,910	2,459,216	2.8%	2,773,266	88.7%
Mountain Iron	2,862	3,557,692	3,987	3,561,679	3,805,305	4,706	3,810,011	7.0%	4,272,518	89.2%
Belle Plaine	7,415	3,187,907	1,451,521	4,639,428	3,862,398	1,571,074	5,433,472	17.1%	6,083,528	89.3%
Arlington	2,329	1,217,640	921,715	2,139,355	1,134,408	944,220	2,078,628	-2.8%	2,309,107	90.0%
Karlstad	713	491,386	124,738	616,124	506,059	160,085	666,144	8.1%	737,481	90.3%
Pipestone	4,106	1,443,936	3,482,638	4,926,574	1,254,727	3,324,222	4,578,949	-7.1%	4,947,671	92.5%
Grand Meadow	1,156	448,465	190,700	639,165	745,309	363,531	1,108,840	73.5%	1,197,723	92.6%
Hugo	16,354	3,772,709	1,790,943	5,563,652	4,427,097	1,659,162	6,086,259	9.4%	6,567,702	92.7%
Falcon Heights	5,379	3,245,298	471,616	3,716,914	3,118,111	502,097	3,620,208	-2.6%	3,888,227	93.1%
Saint Joseph	7,117	4,181,125	459,813	4,640,938	3,988,037	473,786	4,461,823	-3.9%	4,739,723	94.1%
Rockford	4,781	1,926,847	3,336,269	5,263,116	1,771,476	776,218	2,547,694	-51.6%	2,701,954	94.3%
Barnesville	2,858	1,990,641	775,655	2,766,296	2,065,018	901,694	2,966,712	7.2%	3,130,224	94.8%
Eyota	2,082	811,258	416,295	1,227,553	650,657	386,563	1,037,220	-15.5%	1,093,086	94.9%
Deephaven	3,840	3,714,865	---	3,714,865	3,501,043	---	3,501,043	-5.8%	3,682,826	95.1%
Centerville	3,912	1,974,074	---	1,974,074	2,589,121	---	2,589,121	31.2%	2,717,570	95.3%
Cokato	2,855	1,962,940	159,712	2,122,652	1,515,509	497,762	2,013,271	-5.2%	2,091,012	96.3%
Rushford Village	802	603,678	---	603,678	449,552	---	449,552	-25.5%	465,551	96.6%
Hinckley	1,964	1,724,713	---	1,724,713	1,613,903	---	1,613,903	-6.4%	1,663,559	97.0%
Currie	223	40,515	151,361	191,876	62,572	155,283	217,855	13.5%	224,416	97.1%
Mazeppa	894	396,789	411,006	807,795	257,197	503,532	760,729	-5.8%	782,798	97.2%
Windom	4,966	4,256,273	1,846,830	6,103,103	4,311,831	2,100,366	6,412,197	5.1%	6,575,658	97.5%
Hector	1,012	1,299,702	(12,291)	1,287,411	1,118,318	343,357	1,461,675	13.5%	1,491,580	98.0%
Mounds View	12,965	10,110,716	378,775	10,489,491	10,152,628	327,887	10,480,515	-0.1%	10,634,150	98.6%
Lake City	5,384	7,528,340	(48,994)	7,479,346	6,933,647	19,474	6,953,121	-7.0%	7,027,904	98.9%
Frazee	1,338	945,640	284,732	1,230,372	1,119,787	49,704	1,169,491	-4.9%	1,179,889	99.1%
Blue Earth	3,130	4,091,804	(289,023)	3,802,781	4,646,033	(145,050)	4,500,983	18.4%	4,540,923	99.1%
Park Rapids	4,298	4,298,019	834,571	5,132,590	4,256,433	---	4,256,433	-17.1%	4,291,619	99.2%
Ogilvie	390	396,496	---	396,496	378,886	---	378,886	-4.4%	380,843	99.5%
Newport	4,501	3,393,045	---	3,393,045	3,044,923	---	3,044,923	-10.3%	3,049,609	99.8%

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Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Annandale	3,441	2,446,320	379,414	2,825,734	2,186,766	891,985	3,078,751	9.0%	3,082,648	99.9%
Dilworth	4,918	3,819,655	---	3,819,655	4,501,189	---	4,501,189	17.8%	4,493,337	100.2%
Saint Charles	4,017	783,113	1,668,919	2,452,032	729,765	1,818,417	2,548,182	3.9%	2,542,935	100.2%
Barnum	631	286,347	184,699	471,046	355,535	194,692	550,227	16.8%	547,726	100.5%
Fertile	810	946,351	(270,354)	675,997	1,042,781	(229,216)	813,565	20.4%	807,881	100.7%
Hendricks	630	205,538	89,982	295,520	397,445	124,366	521,811	76.6%	516,749	101.0%
Herman	387	384,156	44,082	428,238	288,943	141,189	430,132	0.4%	425,329	101.1%
Shorewood	7,859	5,398,172	87,736	5,485,908	5,370,991	75,008	5,445,999	-0.7%	5,376,303	101.3%
Silver Bay	1,895	2,588,237	1,406,857	3,995,094	2,205,447	1,098,440	3,303,887	-17.3%	3,254,827	101.5%
Perham	3,605	1,001,050	2,249,921	3,250,971	1,402,682	2,418,082	3,820,764	17.5%	3,752,598	101.8%
Jordan	6,836	3,201,353	935,067	4,136,420	3,694,758	1,409,907	5,104,665	23.4%	4,988,951	102.3%
Thief River Falls	9,058	10,698,179	(581,924)	10,116,255	10,697,684	(523,316)	10,174,368	0.6%	9,942,350	102.3%
Morris	4,961	4,467,255	(2,297)	4,464,958	4,985,417	---	4,985,417	11.7%	4,868,252	102.4%
South Haven	187	185,201	162,875	348,076	141,801	271,361	413,162	18.7%	403,199	102.5%
Hanley Falls	233	130,310	113,073	243,383	118,235	133,172	251,407	3.3%	243,312	103.3%
Deer River	905	(23,716)	1,084,772	1,061,056	331,480	1,090,609	1,422,089	34.0%	1,364,272	104.2%
LeRoy	974	790,987	(131,718)	659,269	337,408	286,416	623,824	-5.4%	597,508	104.4%
Minnesota Lake	650	895,570	(110,531)	785,039	821,476	(113,941)	707,535	-9.9%	675,667	104.7%
Halstad	565	610,009	---	610,009	693,563	---	693,563	13.7%	660,927	104.9%
Little Falls	9,153	1,608,251	6,283,530	7,891,781	1,426,891	6,471,773	7,898,664	0.1%	7,462,844	105.8%
Henning	848	395,733	280,553	676,286	495,035	307,315	802,350	18.6%	749,236	107.1%
Dundee	73	53,255	---	53,255	57,214	---	57,214	7.4%	53,058	107.8%
Hallock	909	795,394	(14,482)	780,912	953,919	---	953,919	22.2%	879,778	108.4%
Sanborn	320	175,096	112,429	287,525	185,140	148,174	333,314	15.9%	306,246	108.8%
Storden	232	110,506	130,103	240,609	97,743	146,550	244,293	1.5%	223,343	109.4%
Milan	418	533,322	20,124	553,446	528,243	17,502	545,745	-1.4%	497,741	109.6%
New Prague	8,340	5,655,693	113,095	5,768,788	5,924,421	112,640	6,037,061	4.7%	5,475,080	110.3%
Sleepy Eye	3,431	4,400,241	646,022	5,046,263	3,239,629	710,323	3,949,952	-21.7%	3,569,596	110.7%
Aurora	1,688	1,912,890	---	1,912,890	2,226,489	---	2,226,489	16.4%	2,009,727	110.8%
Mendota Heights	11,658	10,995,660	1,082,404	12,078,064	11,109,344	1,219,096	12,328,440	2.1%	11,125,687	110.8%
Bloomington Prairie	2,003	1,456,541	260,820	1,717,361	1,477,888	222,685	1,700,573	-1.0%	1,525,824	111.5%
Oronoco	1,814	1,060,577	18,941	1,079,518	1,171,872	1,572	1,173,444	8.7%	1,048,417	111.9%
Saint Augusta	3,633	1,484,391	317,392	1,801,783	1,315,619	82,873	1,398,492	-22.4%	1,248,190	112.0%
Butterfield	601	306,969	126,029	432,998	340,373	120,674	461,047	6.5%	404,351	114.0%
Byron	6,883	2,135,591	385,747	2,521,338	2,289,642	611,512	2,901,154	15.1%	2,536,306	114.4%
Ceylon	305	422,943	---	422,943	379,570	---	379,570	-10.3%	327,798	115.8%
Hanska	381	236,628	58,254	294,882	281,469	68,236	349,705	18.6%	301,586	116.0%
Rush City	3,404	1,297,813	86,128	1,383,941	1,524,647	328,529	1,853,176	33.9%	1,590,794	116.5%
Preston	1,340	782,401	976,922	1,759,323	809,907	1,181,489	1,991,396	13.2%	1,704,983	116.8%
Dunnell	134	321,406	72,139	393,545	182,059	73,478	255,537	-35.1%	218,712	116.8%
Willmar	21,962	9,639,255	13,308,999	22,948,254	8,931,957	13,961,069	22,893,026	-0.2%	19,555,804	117.1%
Frost	212	201,289	5,077	206,366	232,094	5,081	237,175	14.9%	199,761	118.7%
Circle Pines	4,915	3,938,482	(120,932)	3,817,550	3,836,797	(85,362)	3,751,435	-1.7%	3,151,707	119.0%
Renville	1,301	1,092,754	101,613	1,194,367	1,257,561	98,665	1,356,226	13.6%	1,138,385	119.1%

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Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Twin Valley	727	757,688	---	757,688	755,211	---	755,211	-0.3%	626,293	120.6%
Hilltop	967	977,178	---	977,178	1,224,131	---	1,224,131	25.3%	1,014,803	120.6%
Pequot Lakes	2,494	1,798,454	268,244	2,066,698	2,126,877	349,394	2,476,271	19.8%	2,009,700	123.2%
Waverly	2,116	1,593,652	(87,583)	1,506,069	1,770,246	(71,793)	1,698,453	12.8%	1,365,960	124.3%
Red Wing	16,873	28,375,246	660,586	29,035,832	26,432,819	741,258	27,174,077	-6.4%	21,780,837	124.8%
Lancaster	386	334,786	76,383	411,169	325,024	58,136	383,160	-6.8%	305,272	125.5%
Williams	212	127,486	155,375	282,861	149,802	137,937	287,739	1.7%	227,856	126.3%
Prinsburg	525	792,345	---	792,345	560,128	---	560,128	-29.3%	439,395	127.5%
Silver Lake	884	680,779	479,441	1,160,220	736,870	568,129	1,304,999	12.5%	1,022,269	127.7%
Dodge Center	2,889	2,316,025	509,965	2,825,990	2,396,436	615,294	3,011,730	6.6%	2,350,427	128.1%
Sandstone	2,583	1,987,233	1,194,969	3,182,202	1,709,458	1,048,690	2,758,148	-13.3%	2,145,846	128.5%
Mapleton	1,725	1,385,086	144,061	1,529,147	1,396,540	191,140	1,587,680	3.8%	1,222,870	129.8%
Fountain	415	198,722	200,394	399,116	240,048	98,774	338,822	-15.1%	260,241	130.2%
Cologne	2,062	2,302,407	---	2,302,407	2,098,592	---	2,098,592	-8.9%	1,605,009	130.8%
Eveleth	3,469	7,887,728	232,305	8,120,033	7,428,412	249,917	7,678,329	-5.4%	5,865,698	130.9%
Lake Elmo	13,514	5,618,812	22,173	5,640,985	7,540,239	22,458	7,562,697	34.1%	5,764,245	131.2%
Grant	3,991	2,102,038	---	2,102,038	2,280,430	---	2,280,430	8.5%	1,726,172	132.1%
Detroit Lakes	10,119	6,342,141	4,896,206	11,238,347	6,752,084	6,822,150	13,574,234	20.8%	10,093,376	134.5%
Morgan	882	1,232,845	34,260	1,267,105	1,353,292	1,444	1,354,736	6.9%	1,004,523	134.9%
Mantorville	1,139	1,031,465	223,021	1,254,486	967,979	167,350	1,135,329	-9.5%	831,101	136.6%
Lake Wilson	254	300,348	102,403	402,751	218,305	97,142	315,447	-21.7%	230,026	137.1%
Amboy	537	572,730	48,800	621,530	527,476	59,813	587,289	-5.5%	426,859	137.6%
Lonsdale	4,933	3,368,207	---	3,368,207	3,698,033	107,254	3,805,287	13.0%	2,764,058	137.7%
Hibbing	16,064	26,130,962	210,396	26,341,358	27,081,018	327,028	27,408,046	4.0%	19,536,180	140.3%
Lewiston	1,525	631,323	1,294,965	1,926,288	565,061	1,274,820	1,839,881	-4.5%	1,310,265	140.4%
Lake Benton	673	504,516	514,431	1,018,947	471,608	618,110	1,089,718	6.9%	769,168	141.7%
Danvers	105	172,893	---	172,893	168,364	---	168,364	-2.6%	118,805	141.7%
Harmony	1,051	753,366	902,290	1,655,656	828,514	884,018	1,712,532	3.4%	1,206,964	141.9%
Rockville	2,433	2,063,572	81,278	2,144,850	1,718,783	35,950	1,754,733	-18.2%	1,227,885	142.9%
Broten	646	1,017,295	44,685	1,061,980	961,535	37,471	999,006	-5.9%	698,608	143.0%
East Gull Lake	1,077	548,366	14,128	562,494	723,227	14,312	737,539	31.1%	513,977	143.5%
Vernon Center	329	372,663	773,241	1,145,904	372,376	17,110	389,486	-66.0%	271,023	143.7%
Mentor	104	182,057	265,435	447,492	157,603	239,279	396,882	-11.3%	273,909	144.9%
Columbus	4,172	4,840,945	297,683	5,138,628	4,460,676	---	4,460,676	-13.2%	3,069,896	145.3%
Wood Lake	366	312,463	231,670	544,133	381,831	153,119	534,950	-1.7%	367,808	145.4%
Oklee	417	524,792	69,849	594,641	525,469	96,469	621,938	4.6%	426,703	145.8%
Rushmore	369	354,700	129,811	484,511	371,203	132,327	503,530	3.9%	344,927	146.0%
Morton	410	752,240	---	752,240	724,776	568	725,344	-3.6%	494,459	146.7%
Babbitt	1,384	3,273,875	307,416	3,581,291	3,329,992	317,304	3,647,296	1.8%	2,484,050	146.8%
Elysian	750	711,080	258,659	969,739	762,358	228,243	990,601	2.2%	674,489	146.9%
Zumbrota	4,036	2,203,847	1,928,129	4,131,976	2,334,483	2,270,033	4,604,516	11.4%	3,127,348	147.2%
Mahtomedi	8,055	5,627,478	978,995	6,606,473	5,803,474	830,161	6,633,635	0.4%	4,499,051	147.4%
Adrian	1,211	1,292,475	538,022	1,830,497	1,127,577	544,550	1,672,127	-8.7%	1,130,963	147.8%
Newfolden	358	387,890	31,629	419,519	449,985	17,467	467,452	11.4%	314,957	148.4%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Darfur	86	214,258	---	214,258	231,809	---	231,809	8.2%	154,451	150.1%
Jeffers	360	217,160	156,448	373,608	218,228	186,320	404,548	8.3%	269,489	150.1%
Mountain Lake	2,079	2,251,683	1,261,902	3,513,585	2,346,604	1,252,983	3,599,587	2.4%	2,372,759	151.7%
Gibbon	802	1,079,706	59,365	1,139,071	1,019,869	124,049	1,143,918	0.4%	750,131	152.5%
Belgrade	744	598,914	126,117	725,031	737,222	129,057	866,279	19.5%	563,429	153.8%
Boyd	141	318,608	1,932	320,540	347,627	1,727	349,354	9.0%	225,306	155.1%
Zimmerman	6,575	3,079,742	252,945	3,332,687	3,467,052	315,635	3,782,687	13.5%	2,436,320	155.3%
Racine	462	270,721	---	270,721	274,167	---	274,167	1.3%	176,113	155.7%
Bayport	3,691	4,348,593	2,182,304	6,530,897	3,702,774	2,229,415	5,932,189	-9.2%	3,808,775	155.8%
Edgerton	1,245	1,209,472	542,428	1,751,900	1,062,485	708,224	1,770,709	1.1%	1,116,189	158.6%
Badger	453	473,412	17,317	490,729	483,698	78	483,776	-1.4%	304,310	159.0%
Kasota	717	907,754	---	907,754	796,838	---	796,838	-12.2%	501,033	159.0%
Cosmos	513	790,770	14,218	804,988	872,028	15,312	887,340	10.2%	553,146	160.4%
Jackson	3,360	5,624,304	248,291	5,872,595	5,279,132	253,850	5,532,982	-5.8%	3,436,395	161.0%
Worthington	14,052	9,236,529	11,303,306	20,539,835	8,090,707	8,762,992	16,853,699	-17.9%	10,426,771	161.6%
Jasper	600	865,544	137,454	1,002,998	829,067	177,758	1,006,825	0.4%	620,884	162.2%
Pelican Rapids	2,560	3,660,325	161,941	3,822,266	3,652,759	153,657	3,806,416	-0.4%	2,334,510	163.0%
Saint Hilaire	268	321,527	---	321,527	345,108	---	345,108	7.3%	210,833	163.7%
New London	1,323	955,648	1,084,212	2,039,860	619,447	1,153,032	1,772,479	-13.1%	1,081,091	164.0%
Trimont	709	891,880	530,578	1,422,458	940,145	385,820	1,325,965	-6.8%	791,329	167.6%
Tyler	1,112	1,493,581	(125,685)	1,367,896	1,670,715	(21,288)	1,649,427	20.6%	957,904	172.2%
Bethel	479	615,051	---	615,051	624,424	---	624,424	1.5%	361,664	172.7%
Franklin	523	719,176	---	719,176	727,485	---	727,485	1.2%	416,450	174.7%
Lismore	202	289,947	33,335	323,282	302,754	51,850	354,604	9.7%	202,127	175.4%
Good Thunder	567	874,074	177,374	1,051,448	831,370	---	831,370	-20.9%	472,137	176.1%
Buhl	957	1,509,305	100,024	1,609,329	1,534,418	85,676	1,620,094	0.7%	915,186	177.0%
Rushford	1,880	940,752	1,581,893	2,522,645	965,570	1,598,386	2,563,956	1.6%	1,445,417	177.4%
Chisholm	4,732	11,241,110	---	11,241,110	11,174,377	---	11,174,377	-0.6%	6,196,067	180.3%
Wykoff	436	416,318	105,147	521,465	412,550	74,771	487,321	-6.5%	269,403	180.9%
Eagle Lake	3,331	3,154,004	---	3,154,004	3,278,393	---	3,278,393	3.9%	1,811,312	181.0%
Watson	183	234,875	---	234,875	251,168	---	251,168	6.9%	137,929	182.1%
Lakefield	1,762	1,575,982	804,262	2,380,244	1,595,991	805,396	2,401,387	0.9%	1,313,862	182.8%
Alberta	91	141,115	---	141,115	157,769	---	157,769	11.8%	85,990	183.5%
Dawson	1,464	946,854	1,888,862	2,835,716	1,200,838	2,230,254	3,431,092	21.0%	1,859,528	184.5%
Credit River	5,498	1,080,283	1,407,865	2,488,148	1,503,310	1,635,527	3,138,837	26.2%	1,692,060	185.5%
Red Lake Falls	1,353	1,610,938	137,367	1,748,305	1,901,845	135,420	2,037,265	16.5%	1,091,950	186.6%
Spring Valley	2,476	1,804,144	789,182	2,593,326	1,930,748	998,318	2,929,066	12.9%	1,569,871	186.6%
Holloway	89	216,130	---	216,130	286,279	---	286,279	32.5%	153,188	186.9%
Easton	173	673,760	---	673,760	671,053	---	671,053	-0.4%	359,033	186.9%
Wabasso	736	696,606	1,083,821	1,780,427	436,402	1,346,404	1,782,806	0.1%	944,047	188.8%
Lake Crystal	2,579	3,601,011	80,020	3,681,031	3,710,712	80,453	3,791,165	3.0%	1,960,120	193.4%
Milroy	256	238,098	224,381	462,479	278,226	230,533	508,759	10.0%	259,000	196.4%
Minnesota City	201	148,032	---	148,032	150,749	---	150,749	1.8%	76,565	196.9%
Battle Lake	857	1,693,762	396,476	2,090,238	1,733,333	369,753	2,103,086	0.6%	1,064,651	197.5%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Walnut Grove	744	967,532	401,830	1,369,362	897,966	399,422	1,297,388	-5.3%	638,103	203.3%
Truman	1,098	577,962	1,436,833	2,014,795	464,103	1,469,465	1,933,568	-4.0%	950,023	203.5%
Avon	1,667	2,877,062	361,747	3,238,809	2,919,875	432,440	3,352,315	3.5%	1,641,247	204.3%
Plato	336	402,227	128,944	531,171	469,795	128,633	598,428	12.7%	292,641	204.5%
Willmont	333	256,650	158,062	414,712	339,471	175,696	515,167	24.2%	249,621	206.4%
Pillager	514	747,441	126,876	874,317	860,696	131,021	991,717	13.4%	477,763	207.6%
Richmond	1,508	2,044,185	130,393	2,174,578	2,186,891	151,149	2,338,040	7.5%	1,117,572	209.2%
Fisher	419	440,809	---	440,809	503,276	---	503,276	14.2%	238,542	211.0%
Beaver Bay	126	728,778	---	728,778	749,364	---	749,364	2.8%	353,098	212.2%
Stacy	1,726	1,373,993	113,107	1,487,100	1,407,770	31,343	1,439,113	-3.2%	674,519	213.4%
Waubun	413	385,644	---	385,644	467,714	---	467,714	21.3%	216,909	215.6%
Maple Lake	2,240	2,802,309	1,095,536	3,897,845	2,743,647	1,310,057	4,053,704	4.0%	1,845,507	219.7%
Foley	2,657	2,834,502	879,453	3,713,955	3,060,026	967,307	4,027,333	8.4%	1,832,860	219.7%
Cleveland	801	525,745	480,820	1,006,565	626,457	618,601	1,245,058	23.7%	564,642	220.5%
Barrett	370	660,811	---	660,811	581,393	114,423	695,816	5.3%	312,257	222.8%
Hills	700	527,124	208,308	735,432	498,850	264,864	763,714	3.8%	341,160	223.9%
Kellogg	423	497,656	196,710	694,366	521,151	210,679	731,830	5.4%	325,413	224.9%
Freeport	685	748,424	462,725	1,211,149	705,142	494,086	1,199,228	-1.0%	529,348	226.5%
Stewart	495	1,276,069	29,440	1,305,509	1,337,628	33,078	1,370,706	5.0%	595,230	230.3%
Medford	1,383	1,536,254	19,551	1,555,805	1,745,294	19,664	1,764,958	13.4%	761,731	231.7%
Cook	537	1,891,868	621,968	2,513,836	2,018,901	614,012	2,632,913	4.7%	1,116,159	235.9%
Saint Clair	754	1,014,517	417,238	1,431,755	1,197,519	398,333	1,595,852	11.5%	671,275	237.7%
Callaway	197	188,587	1,336,551	1,525,138	205,260	1,369,438	1,574,698	3.2%	657,623	239.5%
Ulen	493	895,140	---	895,140	866,964	---	866,964	-3.1%	359,208	241.4%
Clara City	1,432	2,129,291	683,545	2,812,836	2,310,917	809,077	3,119,994	10.9%	1,286,286	242.6%
Eagle Bend	542	572,538	253,006	825,544	563,059	300,054	863,113	4.6%	351,764	245.4%
Dover	807	793,938	475,093	1,269,031	975,110	184,918	1,160,028	-8.6%	454,905	255.0%
Askov	340	761,936	---	761,936	731,597	---	731,597	-4.0%	281,767	259.6%
Audubon	557	1,040,433	404,176	1,444,609	1,025,121	456,497	1,481,618	2.6%	566,757	261.4%
Belview	288	774,659	39,191	813,850	859,917	40,564	900,481	10.6%	344,350	261.5%
Grand Marais	1,344	6,021,932	347,869	6,369,801	6,336,779	264,081	6,600,860	3.6%	2,516,006	262.4%
Atwater	1,137	1,796,863	1,636	1,798,499	1,904,969	3,978	1,908,947	6.1%	726,762	262.7%
Granada	293	308,317	80,234	388,551	256,353	80,415	336,768	-13.3%	128,010	263.1%
Madison Lake	1,302	1,589,218	1,118,595	2,707,813	1,822,492	1,053,308	2,875,800	6.2%	1,086,525	264.7%
Delavan	169	670,050	---	670,050	662,528	---	662,528	-1.1%	249,787	265.2%
Spicer	1,124	2,233,360	1,779,482	4,012,842	1,753,027	2,216,107	3,969,134	-1.1%	1,478,261	268.5%
Grove City	638	1,156,508	(3,001)	1,153,507	1,259,124	(3,001)	1,256,123	8.9%	462,679	271.5%
Crosslake	2,490	7,751,556	---	7,751,556	8,327,081	---	8,327,081	7.4%	3,044,324	273.5%
Lowry	336	163,566	480,306	643,872	180,305	523,619	703,924	9.3%	257,232	273.7%
Dovray	58	147,729	66,695	214,424	150,085	55,228	205,313	-4.2%	73,526	279.2%
Darwin	350	312,092	24,924	337,016	371,639	26,117	397,756	18.0%	140,665	282.8%
Bigelow	220	296,597	50,774	347,371	333,481	58,194	391,675	12.8%	137,162	285.6%
Montrose	3,983	1,718,412	1,866,987	3,585,399	1,825,955	2,137,847	3,963,802	10.6%	1,346,091	294.5%
Ruthton	222	428,717	111,751	540,468	442,436	128,176	570,612	5.6%	185,428	307.7%

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**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

Table 21

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

Name of City	Population	December 31, 2021			December 31, 2022			2021/2022 Percent Change	2022 Total Current Expenditures	2022 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Bluffton	208	332,950	34,355	367,305	354,701	2,398	357,099	-2.8%	115,588	308.9%
Mahnomen	1,233	3,348,866	---	3,348,866	3,889,619	---	3,889,619	16.1%	1,243,720	312.7%
Courtland	767	660,109	32,176	692,285	809,929	32,176	842,105	21.6%	267,222	315.1%
Winger	167	512,311	---	512,311	542,691	---	542,691	5.9%	170,511	318.3%
Welcome	717	2,056,107	50,612	2,106,719	2,460,331	49,341	2,509,672	19.1%	773,600	324.4%
Ormsby	123	204,014	---	204,014	253,565	---	253,565	24.3%	74,825	338.9%
Browerville	834	1,378,803	231,515	1,610,318	1,470,060	268,517	1,738,577	8.0%	510,945	340.3%
Clarissa	662	1,287,883	307,978	1,595,861	1,085,109	334,807	1,419,916	-11.0%	412,622	344.1%
Pennock	492	737,429	60,248	797,677	763,480	64,571	828,051	3.8%	234,106	353.7%
Chokio	393	585,173	67,795	652,968	644,990	72,774	717,764	9.9%	196,258	365.7%
Alpha	106	308,182	109,957	418,139	332,453	95,058	427,511	2.2%	115,412	370.4%
Plummer	281	753,974	26,675	780,649	820,153	26,996	847,149	8.5%	224,244	377.8%
Ottertail	673	1,754,130	88,726	1,842,856	1,756,352	146,933	1,903,285	3.3%	480,205	396.3%
Underwood	359	549,988	52,626	602,614	807,358	53,443	860,801	42.8%	215,827	398.8%
Revere	88	209,325	---	209,325	235,019	---	235,019	12.3%	58,598	401.1%
Heron Lake	608	1,224,523	506,667	1,731,190	2,093,728	513,174	2,606,902	50.6%	647,835	402.4%
Villard	232	589,735	137,372	727,107	651,152	209,258	860,410	18.3%	212,016	405.8%
Harris	1,129	2,154,882	3,681	2,158,563	2,098,372	3,681	2,102,053	-2.6%	511,580	410.9%
Benson	3,562	1,871,731	21,373,003	23,244,734	1,416,020	16,329,797	17,745,817	-23.7%	4,288,685	413.8%
Kandiyohi	584	1,632,349	---	1,632,349	1,627,482	---	1,627,482	-0.3%	362,388	449.1%
Chandler	282	359,055	708,043	1,067,098	409,607	476,474	886,081	-17.0%	178,861	495.4%
Hancock	837	1,482,464	168,517	1,650,981	1,696,967	213,580	1,910,547	15.7%	370,895	515.1%
Stockton	813	1,113,297	494,738	1,608,035	1,096,251	550,955	1,647,206	2.4%	248,473	662.9%
Bricelyn	342	1,199,092	184,747	1,383,839	1,347,767	193,087	1,540,854	11.3%	209,853	734.3%
Northrop	224	671,839	---	671,839	705,967	---	705,967	5.1%	82,944	851.1%
Total	4,697,747	\$ 1,926,615,763	\$ 569,599,211	\$ 2,496,214,974	\$ 1,968,904,971	\$ 619,924,244	\$ 2,588,829,215	3.7%	\$ 4,815,372,415	53.8%

*Reported on a cash basis in 2021; reported on a GAAP basis in 2022.

**Reported on a GAAP basis in 2021; reported on a cash basis in 2022.

ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Ada														
Light	2,109,067	1,326,460	782,607	---	---	782,607	---	---	---	615,000	---	---	---	---
Liquor	623,943	625,451	(1,508)	---	---	(1,508)	---	---	---	---	---	---	---	---
Water and Sewer	746,277	673,128	73,149	---	54,746	18,403	---	---	---	---	---	---	54,746	478,939
Total	3,479,287	2,625,039	854,248	---	54,746	799,502	---	---	---	615,000	---	---	54,746	478,939
Adams														
Sewer	103,113	170,715	(67,602)	99	---	(67,503)	---	---	---	(10,967)	---	---	---	---
Water	119,935	127,876	(7,941)	423	---	(7,518)	---	---	---	14,000	---	---	---	---
Total	223,048	298,591	(75,543)	522	---	(75,021)	---	---	---	3,033	---	---	---	---
Adrian														
Adrian Country Living Cottages	901,430	934,693	(33,263)	91,459	35,710	22,486	---	---	---	3,780	---	---	35,710	70,000
Ambulance	122,579	132,720	(10,141)	27,233	---	17,092	---	---	875	(8,500)	16,545	---	---	---
Electric	1,583,503	1,397,063	186,440	56,187	---	242,627	---	---	---	30,450	13,331	---	---	---
Refuse	143,196	140,053	3,143	323	---	3,466	---	---	---	---	---	---	---	---
Sewer	148,367	95,224	53,143	4,844	---	57,987	---	---	---	4,375	---	---	---	---
Water	319,076	302,596	16,480	5,813	---	22,293	---	---	3,845	15,142	8,827	---	---	---
Total	3,218,151	3,002,349	215,802	185,859	35,710	365,951	---	---	4,720	45,247	38,703	---	35,710	70,000
Afton														
Sewer	51,350	652,535	(601,185)	191,729	19,420	(428,876)	15,000	---	---	---	---	---	19,420	110,000
Total	51,350	652,535	(601,185)	191,729	19,420	(428,876)	15,000	---	---	---	---	---	19,420	110,000
Aitkin														
Electric [29]	4,507,508	3,736,972	770,536	(81,117)	104	689,315	---	---	---	---	83,093	---	104	2,345
Liquor	1,538,130	1,513,325	24,805	25,086	---	49,891	---	---	---	78,000	---	---	---	---
Sewer [29]	559,575	492,467	67,108	---	52	67,056	---	---	---	---	4,525	---	52	1,173
Water [29]	340,655	249,057	91,598	---	52	91,546	---	---	---	---	4,525	---	52	1,173
Total	6,945,868	5,991,821	954,047	(56,031)	208	897,808	---	---	---	78,000	92,143	---	208	4,691

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Akeley														
Liquor	488,961	467,906	21,055	1,888	---	22,943	---	---	---	13,532	27,285	---	---	---
Park	159,090	112,476	46,614	481	---	47,095	---	---	---	13,532	---	---	---	---
Sewer	90,819	97,398	(6,579)	4,859	---	(1,720)	---	---	---	---	25,071	---	---	---
Water	124,290	157,436	(33,146)	290	20,235	(53,091)	---	---	---	(8,000)	50,677	---	20,235	40,000
Total	863,160	835,216	27,944	7,518	20,235	15,227	---	---	---	19,064	103,033	---	20,235	40,000
Albany														
Golf Course	1,060,806	1,176,444	(115,638)	70,073	---	(45,565)	---	---	---	(142,180)	298,318	---	---	---
Sewer	543,011	487,474	55,537	30,049	267	85,319	---	---	237	282,094	178,384	---	267	92,000
Water	796,197	483,027	313,170	28,402	20,450	321,122	---	---	256	282,093	---	---	20,450	282,000
Total	2,400,014	2,146,945	253,069	128,524	20,717	360,876	---	---	493	422,007	476,702	---	20,717	374,000
Albert Lea														
Housing and Redevelopment Authority [12] [29]	685,111	2,066,400	(1,381,289)	1,354,235	139	(27,193)	---	1,325,195	---	---	---	---	139	4,392
Port Authority - Real Estate [29]	1,059,531	862,238	197,293	24,160	153,529	67,924	---	---	---	---	39,793	---	153,529	204,126
Sewer	5,015,365	4,078,218	937,147	(256,478)	34,576	646,093	---	---	17,719	1,247,000	1,460,196	845,000	34,576	107,383
Solid Waste Management	188,713	146,098	42,615	2,600	---	45,215	---	---	---	30,000	---	---	---	---
Utility Line Protection Plan	169,494	158,112	11,382	360	---	11,742	---	---	---	---	---	---	---	---
Water	3,862,862	1,895,556	1,967,306	53,255	194,289	1,826,272	---	---	---	1,007,000	4,744,911	950,114	194,289	242,196
Total	10,981,076	9,206,622	1,774,454	1,178,132	382,533	2,570,053	---	1,325,195	17,719	2,284,000	6,244,900	1,795,114	382,533	558,097
Alberta														
Sewer	11,469	45,521	(34,052)	12,221	---	(21,831)	1,141	---	---	---	---	---	---	---
Water	32,938	65,573	(32,635)	1,717	5,865	(36,783)	1,691	---	---	(21,291)	---	---	5,865	---
Total	44,407	111,094	(66,687)	13,938	5,865	(58,614)	2,832	---	---	(21,291)	---	---	5,865	---
Albertville														
Recycling	135,689	145,939	(10,250)	7,451	---	(2,799)	---	---	---	---	---	---	---	---
Sewer	1,008,982	1,213,318	(204,336)	9,656	135,656	(330,336)	222,934	29,093	---	---	122,683	---	135,656	510,900
Storm Water	300,250	264,864	35,386	(33,541)	528	1,317	---	---	---	---	---	---	528	80,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

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Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	431,805	463,560	(31,755)	28,288	1,533	(5,000)	---	29,375	---	---	8,688	---	1,533	9,100
Total	1,876,726	2,087,681	(210,955)	11,854	137,717	(336,818)	222,934	58,468	---	---	131,371	---	137,717	600,000
Alden														
Garbage [0]	51,331	47,408	3,923	13	---	3,936	---	---	---	(4,835)	---	---	---	---
Sewer [0]	65,254	28,069	37,185	210	1,355	36,040	---	---	---	(13,160)	128	---	1,355	4,000
Water	190,545	96,291	94,254	223	20,556	73,921	---	---	---	(22,404)	---	---	20,556	76,000
Total	307,130	171,768	135,362	446	21,911	113,897	---	---	---	(40,399)	128	---	21,911	80,000
Alexandria														
Electric [29]	28,706,937	22,788,304	5,918,633	(162,812)	1,208,865	4,546,956	---	---	---	---	3,457,196	---	226,370	565,000
Fiber Optics [29]	452,460	402,668	49,792	(83,596)	---	(33,804)	---	---	---	---	43,960	---	---	---
Liquor	7,973,675	7,430,709	542,966	5,689	1,193	547,462	---	---	2,684	286,074	85,917	---	---	---
Storm Water	863,640	757,102	106,538	19,967	27,000	99,505	---	---	344	212,806	80,392	---	27,000	160,000
Water [29]	3,020,485	2,717,044	303,441	(183,951)	40,542	78,948	---	---	---	---	1,343,719	---	40,542	261,000
Total	41,017,197	34,095,827	6,921,370	(404,703)	1,277,600	5,239,067	---	---	3,028	498,880	5,011,184	---	293,912	986,000
Alpha														
Electric	124,997	113,051	11,946	11,104	---	23,050	---	---	---	---	---	---	---	---
Water and Sewer	37,640	68,928	(31,288)	20,000	---	(11,288)	---	---	20,000	---	83,852	---	---	---
Total	162,637	181,979	(19,342)	31,104	---	11,762	---	---	20,000	---	83,852	---	---	---
Altura														
Liquor Store Building Lease [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	100,015	89,517	10,498	760	---	11,258	---	---	---	---	---	---	---	---
Water [0]	74,044	44,949	29,095	1,037	---	30,132	---	---	---	---	---	---	---	---
Total	174,059	134,466	39,593	1,797	---	41,390	---	---	---	---	---	---	---	---
Alvarado														
Electric	453,025	353,520	99,505	24	---	99,529	---	---	---	125,000	---	---	---	---
Refuse	33,374	24,226	9,148	61	---	9,209	---	---	---	---	---	---	---	---
Sewer	48,731	35,917	12,814	109	---	12,923	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	85,781	96,679	(10,898)	---	---	(10,898)	---	---	---	---	---	---	---	---
Total	620,911	510,342	110,569	194	---	110,763	---	---	---	125,000	---	---	---	---
Amboy														
Refuse Collection	46,848	45,309	1,539	1,073	---	2,612	---	---	---	---	---	---	---	---
Sewer Utility	143,083	143,221	(138)	3,552	---	3,414	---	---	---	---	53,705	---	---	---
Storm Water	13,719	---	13,719	---	---	13,719	---	---	---	---	---	---	---	---
Water Utility	130,617	126,992	3,625	56,217	---	59,842	---	55,406	---	(20,000)	11,316	200,000	---	72,725
Total	334,267	315,522	18,745	60,842	---	79,587	---	55,406	---	(20,000)	65,021	200,000	---	72,725
Andover														
Sewer	2,497,153	2,585,054	(87,901)	(84,330)	---	(172,231)	---	---	---	501,979	8,701	---	---	---
Storm Sewer	663,245	665,183	(1,938)	(29,065)	---	(31,003)	---	---	---	45,161	8,702	---	---	---
Water	3,683,763	2,737,945	945,818	(143,118)	7,659	795,041	---	---	---	265,864	28,465	---	7,659	755,000
Total	6,844,161	5,988,182	855,979	(256,513)	7,659	591,807	---	---	---	813,004	45,868	---	7,659	755,000
Annandale														
Refuse and Recycling	216,132	235,803	(19,671)	5,349	---	(14,322)	---	---	---	---	---	---	---	---
Sewer	1,176,791	1,147,922	28,869	2,232,623	543,467	1,718,025	---	860,285	---	104,000	82,078	215,071	116,503	1,004,000
Storm Utility	48,099	88,948	(40,849)	6,080	---	(34,769)	---	---	---	32,000	---	---	---	---
Water	651,471	589,882	61,589	230,473	27,098	264,964	---	---	---	55,000	76,819	1,154,045	27,098	250,000
Total	2,092,493	2,062,555	29,938	2,474,525	570,565	1,933,898	---	860,285	---	191,000	158,897	1,369,116	143,601	1,254,000
Anoka														
Electric	36,442,857	32,799,571	3,643,286	583,890	1,137	4,226,039	---	---	---	775,000	3,428,008	---	---	---
Golf	1,399,177	1,416,528	(17,351)	86,785	4,194	65,240	---	---	---	---	41,605	---	---	---
Liquor	3,531,627	3,722,147	(190,520)	7,665	---	(182,855)	---	---	---	240,000	---	---	---	---
Recycling	434,075	419,364	14,711	(2,335)	---	12,376	---	---	---	---	---	---	---	---
Sewer	2,867,567	2,674,017	193,550	129,672	23,297	299,925	---	---	---	---	682,161	---	23,297	40,000
Storm Drainage	783,700	280,639	503,061	10,453	77,611	435,903	---	---	---	---	369,345	---	77,611	150,000
Water	1,873,192	1,757,955	115,237	344,920	113,634	346,523	---	---	---	210,000	4,454,045	6,277,910	113,634	25,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	47,332,195	43,070,221	4,261,974	1,161,050	219,873	5,203,151	---	---	---	1,225,000	8,975,164	6,277,910	214,542	215,000
Apple Valley														
Cemetery	372,553	204,912	167,641	(21,917)	---	145,724	---	---	---	---	14,734	---	---	---
Golf [25]	---	---	---	---	---	---	---	---	---	(3,322,905)	---	---	---	---
Liquor	10,882,866	9,951,076	931,790	(128,495)	12,938	790,357	---	---	---	850,000	61,789	---	12,938	132,088
Sport Arena	720,909	1,031,967	(311,058)	121,849	---	(189,209)	121,000	---	---	---	173,459	---	---	---
Storm Drainage	2,863,316	2,342,911	520,405	(102,885)	87,804	329,716	---	---	---	---	1,184,530	2,040,924	60,299	156,611
Street Light Utility	618,160	544,161	73,999	(12,675)	---	61,324	---	---	---	---	---	---	---	---
Water and Sewer	13,063,988	11,051,955	2,012,033	(578,837)	207,859	1,225,337	---	---	---	770,000	1,662,676	---	184,658	875,925
Total	28,521,792	25,126,982	3,394,810	(722,960)	308,601	2,363,249	121,000	---	---	(1,702,905)	3,097,188	2,040,924	257,895	1,164,624
Appleton														
Appleton Area Health Services [14]	16,661,570	18,537,385	(1,875,815)	790,899	---	(1,084,916)	---	191,399	482,947	42,268	300,331	4,203	---	200,491
Garbage	102,015	106,298	(4,283)	157	---	(4,126)	---	---	---	---	---	---	---	---
Liquor	618,969	599,731	19,238	---	66	19,172	---	---	---	---	---	---	---	---
Sewer	651,695	592,037	59,658	3,459	41,224	21,893	---	---	---	(31,121)	425,134	---	6,125	109,000
Water	355,058	328,025	27,033	291,512	92,699	225,846	239,775	51,247	---	(31,121)	1,337,233	926,017	55,325	210,000
Total	18,389,307	20,163,476	(1,774,169)	1,086,027	133,989	(822,131)	239,775	242,646	482,947	(19,974)	2,062,698	930,220	61,450	519,491
Arco														
Sewer	14,145	16,605	(2,460)	35	---	(2,425)	---	---	---	---	83,633	83,833	---	---
Water and Garbage [2]	15,599	15,055	544	38	---	582	---	---	---	---	---	---	---	---
Total	29,744	31,660	(1,916)	73	---	(1,843)	---	---	---	---	83,633	83,833	---	---
Arden Hills														
Recycling	169,905	173,092	(3,187)	19,491	---	16,304	---	---	---	---	---	---	---	---
Sewer	2,209,253	1,811,121	398,132	(17,058)	6,851	374,223	---	233,103	---	126,000	524,563	---	6,851	30,000
Surface Water Management	937,652	610,730	326,922	(7,108)	---	319,814	---	---	---	74,000	177,786	---	---	---
Water	2,823,414	2,429,781	393,633	(65,463)	44,125	284,045	---	231,211	---	100,000	359,979	---	44,125	190,000
Total	6,140,224	5,024,724	1,115,500	(70,138)	50,976	994,386	---	464,314	---	300,000	1,062,328	---	50,976	220,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Argyle														
Gas	507,507	332,304	175,203	---	---	175,203	---	---	---	---	29,523	---	---	---
Refuse	89,531	119,669	(30,138)	---	---	(30,138)	---	---	---	---	33,989	---	---	---
Wastewater	75,925	167,424	(91,499)	---	---	(91,499)	---	---	---	---	29,524	---	---	---
Water	211,696	255,412	(43,716)	---	---	(43,716)	---	---	---	---	29,524	---	---	---
Total	884,659	874,809	9,850	---	---	9,850	---	---	---	---	122,560	---	---	---
Arlington														
Electric	2,427,230	2,555,212	(127,982)	(4,447)	16,643	(149,072)	---	---	---	---	---	---	16,643	40,000
Sewer	725,565	510,128	215,437	13,576	36,841	192,172	---	---	---	---	76,492	---	36,841	284,581
Storm Water Drainage	144,933	62,783	82,150	(1,691)	34,924	45,535	---	---	---	---	---	---	34,924	85,274
Water	443,048	352,687	90,361	21,090	77,629	33,822	---	---	---	---	1,058,908	1,105,000	38,581	55,580
Total	3,740,776	3,480,810	259,966	28,528	166,037	122,457	---	---	---	---	1,135,400	1,105,000	126,989	465,435
Ashby														
Garbage [0]	101,027	85,139	15,888	11	---	15,899	---	---	---	---	---	---	---	---
Sewer	200,095	208,914	(8,819)	13,368	22,400	(17,851)	---	---	---	---	---	---	22,400	19,000
Storm Sewer [0]	11,095	17,688	(6,593)	5	---	(6,588)	---	---	---	---	---	---	---	---
Water [0]	215,724	132,860	82,864	3,846	10,533	76,177	---	---	---	750	---	---	10,533	59,000
Total	527,941	444,601	83,340	17,230	32,933	67,637	---	---	---	750	---	---	32,933	78,000
Askov														
Sewer	88,186	110,247	(22,061)	63	9,645	(31,643)	---	---	---	---	---	---	9,645	1,354
Water	96,547	73,534	23,013	988,596	7,791	1,003,818	---	988,536	---	---	1,660,219	515,964	7,791	27,493
Total	184,733	183,781	952	988,659	17,436	972,175	---	988,536	---	---	1,660,219	515,964	17,436	28,847
Atwater														
Economic Development Authority [29]	7,700	13,025	(5,325)	---	---	(5,325)	---	---	---	---	---	---	---	---
Sewer	97,388	121,197	(23,809)	44,546	12,282	8,455	37,084	---	---	---	9,620	---	12,282	76,000
Water	196,572	169,432	27,140	51,636	15,131	63,645	43,929	---	---	---	19,005	---	15,131	91,000
Total	301,660	303,654	(1,994)	96,182	27,413	66,775	81,013	---	---	---	28,625	---	27,413	167,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Audubon														
Sewer	176,236	101,755	74,481	2,461	10,833	66,109	---	---	---	---	---	---	10,833	45,000
Water	191,236	167,028	24,208	520	16,648	8,080	---	---	---	---	---	---	16,648	65,000
Total	367,472	268,783	98,689	2,981	27,481	74,189	---	---	---	---	---	---	27,481	110,000
Aurora														
Sanitation	349,053	305,523	43,530	166	---	43,696	---	---	97	---	---	---	---	---
Wastewater	716,352	595,519	120,833	5,343	81,287	44,889	---	---	130,275	---	774,602	1,333,000	81,287	223,000
Water	355,862	533,386	(177,524)	148,745	21,264	(50,043)	---	---	148,615	(159,946)	168,363	---	21,264	34,000
Total	1,421,267	1,434,428	(13,161)	154,254	102,551	38,542	---	---	278,987	(159,946)	942,965	1,333,000	102,551	257,000
Austin														
Central Office Cost Care [14][29]	1,036,655	378,579	658,076	288,677	---	946,753	222,480	---	---	100,000	---	---	---	---
Courtyard/Chauncey [14][29]	1,806,721	1,242,748	563,973	6,186	121,251	448,908	---	---	---	---	127,704	---	121,251	1,260,000
Electric	35,714,495	35,325,789	388,706	(827,880)	175,685	(614,859)	---	---	---	---	1,444,011	---	175,685	342,455
Gas	23,594,800	24,304,170	(709,370)	(587,156)	125,044	(1,421,570)	---	---	---	---	842,720	---	125,044	243,628
Pickett Place [14][29]	482,668	916,086	(433,418)	112,469	---	(320,949)	---	136,183	---	---	---	---	---	---
Port Authority Component Unit [29]	95,304	967,287	(871,983)	64,711	5,937	(813,209)	50,749	---	2	---	---	---	---	---
Scattered Sites [14][29]	234,050	533,290	(299,240)	89,605	---	(209,635)	---	102,241	---	---	78,198	---	---	---
Section 8 Voucher Program [14][29]	4,416	833,831	(829,415)	757,160	---	(72,255)	---	757,160	---	---	---	---	---	---
Sewer	8,199,239	6,190,942	2,008,297	(415,979)	---	1,592,318	---	---	3,219,465	---	4,187,079	---	---	---
Storm Water Utility District	952,658	452,911	499,747	(30,956)	---	468,791	---	---	---	---	256,549	---	---	---
Transitional Housing and CHIP Programs [14] [29]	67,709	20,011	47,698	9,659	---	57,357	---	---	---	(100,000)	---	---	---	---
Twin Towers [14][29]	888,481	1,594,584	(706,103)	325,038	---	(381,065)	---	373,323	---	---	---	---	---	---
Waste Transfer Station	43,262	59,320	(16,058)	(5,034)	---	(21,092)	---	---	---	---	---	---	---	---
Water	5,715,809	5,789,808	(73,999)	(419,866)	122,766	(616,631)	---	---	---	---	800,475	---	122,766	560,064
Total	78,836,267	78,609,356	226,911	(633,366)	550,683	(957,138)	273,229	1,368,907	3,219,467	---	7,736,736	---	544,746	2,406,147
Avoca														
A and I Fund	20,320	19,378	942	---	---	942	---	---	---	---	---	---	---	---
Liquor	240,048	225,404	14,644	22,845	3,485	34,004	---	---	---	27,668	16,619	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water and Sewer	51,741	73,172	(21,431)	33,777	1,825	10,521	---	7,377	---	24,036	15,403	---	---	---
Total	312,109	317,954	(5,845)	56,622	5,310	45,467	---	7,377	---	51,704	32,022	---	---	---
Avon														
Sewer	337,441	788,910	(451,469)	136,418	57,183	(372,234)	57,981	---	---	---	27,656	---	50,643	409,907
Water	244,631	245,901	(1,270)	43,105	25,278	16,557	14,912	---	---	40,900	68,891	---	25,278	74,820
Total	582,072	1,034,811	(452,739)	179,523	82,461	(355,677)	72,893	---	---	40,900	96,547	---	75,921	484,727
Babbitt														
Sanitation	118,955	104,391	14,564	---	---	14,564	---	---	---	---	---	---	---	---
Water and Sewer	885,236	707,429	177,807	14,997	21,538	171,266	---	---	6,098,876	1,500	3,214,271	3,177,336	21,538	42,995
Total	1,004,191	811,820	192,371	14,997	21,538	185,830	---	---	6,098,876	1,500	3,214,271	3,177,336	21,538	42,995
Backus														
Sewer	84,785	134,370	(49,585)	1,606	261	(48,240)	---	---	---	---	---	---	261	809
Water	65,574	56,935	8,639	693	1,549	7,783	---	---	---	---	---	---	1,549	9,809
Total	150,359	191,305	(40,946)	2,299	1,810	(40,457)	---	---	---	---	---	---	1,810	10,618
Badger														
Refuse	48,273	43,210	5,063	---	---	5,063	---	---	---	---	---	---	---	---
Sewer	59,228	57,398	1,830	111	545	1,396	---	---	---	---	329,150	329,150	545	22,750
Water	97,666	62,107	35,559	942	1,635	34,866	---	---	---	---	1,405,342	1,337,138	1,635	68,250
Total	205,167	162,715	42,452	1,053	2,180	41,325	---	---	---	---	1,734,492	1,666,288	2,180	91,000
Bagley														
Liquor	1,761,193	1,653,061	108,132	816	18,459	90,489	---	---	---	---	---	---	18,459	155,000
Public Utilities Commission [9][31]	4,476,566	4,143,288	333,278	291,182	18,388	606,072	---	3,171	22,580	27,987	1,910,364	1,901,442	18,388	805,000
Total	6,237,759	5,796,349	441,410	291,998	36,847	696,561	---	3,171	22,580	27,987	1,910,364	1,901,442	36,847	960,000
Balaton														
Garbage	57,986	56,471	1,515	867	---	2,382	---	---	---	---	---	---	---	---
Liquor	387,149	393,775	(6,626)	5,240	---	(1,386)	---	---	---	1	7,827	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	127,794	92,976	34,818	14,418	---	49,236	---	---	---	---	22,117	---	---	---
Water	169,836	115,622	54,214	10,318	5,672	58,860	---	---	---	---	24,517	---	5,276	18,000
Total	742,765	658,844	83,921	30,843	5,672	109,092	---	---	---	1	54,461	---	5,276	18,000
Barnesville														
Ambulance	239,826	496,517	(256,691)	182,101	---	(74,590)	100,000	---	19,429	---	---	---	---	15,333
Broadband Internet	505,955	106,300	399,655	(503)	---	399,152	---	---	---	207,238	---	---	---	---
Cable Television	335,215	391,281	(56,066)	1,150	38,666	(93,582)	---	---	---	(384,500)	5,972	---	38,666	321,000
Electric	2,438,115	1,888,374	549,741	19,694	---	569,435	---	---	---	201,748	412,791	---	---	---
Liquor	1,103,319	1,059,321	43,998	4,615	10,266	38,347	---	---	---	---	296,585	---	10,266	---
Sanitation	290,962	282,589	8,373	35,095	---	43,468	---	---	---	16,000	---	---	---	---
Sewer	724,645	555,294	169,351	10,686	34,599	145,438	---	---	---	80,000	2,837	---	34,599	389,000
Storm Sewer	46,936	54,192	(7,256)	(2,522)	---	(9,778)	---	---	---	7,500	---	---	---	---
Telephone	1,263,424	944,116	319,308	245,436	159,942	404,802	---	---	1,256	640,678	56,984	2,922,000	159,942	2,979,000
Water	514,583	437,802	76,781	6,245	6,037	76,989	---	---	---	65,000	91,752	---	6,037	87,000
Total	7,462,980	6,215,786	1,247,194	501,997	249,510	1,499,681	100,000	---	20,685	833,664	866,921	2,922,000	249,510	3,791,333
Barnum														
Liquor	803,613	731,066	72,547	37,823	---	110,370	---	---	---	---	16,341	---	---	---
Sewer	115,661	44,461	71,200	2,957	6,093	68,064	---	---	---	8,035	---	---	6,093	---
Water	164,773	172,949	(8,176)	18,183	4,370	5,637	---	---	---	8,035	---	---	4,370	42,000
Total	1,084,047	948,476	135,571	58,963	10,463	184,071	---	---	---	16,070	16,341	---	10,463	42,000
Barrett														
Garbage	71,923	66,062	5,861	---	---	5,861	---	---	---	(6,385)	---	---	---	---
Sewer	102,809	79,232	23,577	25,077	---	48,654	---	---	24,946	21,972	30,151	---	---	---
Water	147,256	152,698	(5,442)	28,502	33,732	(10,672)	---	---	25,894	(21,972)	33,894	---	33,732	35,000
Total	321,988	297,992	23,996	53,579	33,732	43,843	---	---	50,840	(6,385)	64,045	---	33,732	35,000
Barry														
Water and Sewer [0]	3,450	8,084	(4,634)	2,026	---	(2,608)	---	---	---	---	---	---	---	---
Total	3,450	8,084	(4,634)	2,026	---	(2,608)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Battle Lake														
Liquor	2,037,629	1,886,981	150,648	2,791	11,690	141,749	---	---	---	55,000	363,033	250,000	10,690	---
Natural Gas	864,578	526,691	337,887	20,075	103,072	254,890	---	---	---	6,000	76,147	---	103,072	2,985,000
Sewer	300,563	189,828	110,735	21,661	18,834	113,562	---	---	---	12,529	3,821	5,179	18,834	194,630
Water	249,358	142,778	106,580	366,031	16,455	456,156	---	---	341,697	6,000	821,426	477,682	16,455	153,791
Total	3,452,128	2,746,278	705,850	410,558	150,051	966,357	---	---	341,697	79,529	1,264,427	732,861	149,051	3,333,421
Baudette														
Electric	2,438,690	2,168,724	269,966	(68,545)	---	201,421	---	---	---	230,000	27,972	---	---	---
Liquor	1,966,633	1,697,193	269,440	12,106	---	281,546	---	---	---	170,000	124,289	---	---	---
Sewer	371,936	229,213	142,723	---	41,716	101,007	---	---	---	---	240,509	---	41,716	105,000
Water	619,575	324,938	294,637	---	45,172	249,465	---	---	---	---	203,308	---	45,172	195,000
Total	5,396,834	4,420,068	976,766	(56,439)	86,888	833,439	---	---	---	400,000	596,078	---	86,888	300,000
Baxter														
Sewer	1,428,565	2,336,664	(908,099)	(211,614)	---	(1,119,713)	---	---	682	322,985	323,219	---	---	---
Storm Water	652,895	612,382	40,513	(27,251)	---	13,262	---	---	167	91,724	295,089	---	---	---
Water	1,644,094	2,424,166	(780,072)	127,689	---	(652,383)	---	---	843	(1,282,705)	1,308,324	---	---	2,480,000
Total	3,725,554	5,373,212	(1,647,658)	(111,176)	---	(1,758,834)	---	---	1,692	(867,996)	1,926,632	---	---	2,480,000
Bayport														
Sewer	760,840	791,206	(30,366)	(53,954)	8,226	(92,546)	---	---	607	11,475	1,790	---	8,226	34,085
Water	556,442	568,978	(12,536)	(23,008)	12,328	(47,872)	---	---	9,699	6,475	287,889	---	12,328	50,915
Total	1,317,282	1,360,184	(42,902)	(76,962)	20,554	(140,418)	---	---	10,306	17,950	289,679	---	20,554	85,000
Beardsley														
Refuse or Garbage Collection	27,478	21,671	5,807	---	---	5,807	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	18,073	23,203	(5,130)	8,082	---	2,952	---	---	---	20,000	---	---	---	---
Water	28,718	28,601	117	8,049	618	7,548	---	---	---	---	---	---	618	6,000
Total	74,269	73,475	794	16,131	618	16,307	---	---	---	20,000	---	---	618	6,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Beaver Bay														
Liquor	632,537	679,786	(47,249)	36,651	---	(10,598)	---	---	---	---	---	---	---	---
Sewer	83,478	188,397	(104,919)	17,140	2,853	(90,632)	16,740	---	---	---	15,841	---	2,853	14,000
Water	135,894	146,951	(11,057)	---	2,889	(13,946)	---	---	---	---	---	---	2,889	47,000
Total	851,909	1,015,134	(163,225)	53,791	5,742	(115,176)	16,740	---	---	---	15,841	---	5,742	61,000
Beaver Creek														
Refuse [0]	24,069	24,746	(677)	---	---	(677)	---	---	---	---	---	---	---	---
Sewer [0]	46,453	7,378	39,075	---	---	39,075	---	---	---	---	---	---	---	---
Water [0]	42,054	78,479	(36,425)	222	---	(36,203)	---	---	---	10,250	---	---	---	---
Total	112,576	110,603	1,973	222	---	2,195	---	---	---	10,250	---	---	---	---
Becker														
Sewer	1,460,436	2,647,345	(1,186,909)	(129,341)	74,829	(1,391,079)	---	---	---	159,958	105,506	---	74,829	1,515,000
Water	699,751	858,473	(158,722)	(72,248)	2,638	(233,608)	---	---	---	(12,853)	---	---	2,638	65,000
Total	2,160,187	3,505,818	(1,345,631)	(201,589)	77,467	(1,624,687)	---	---	---	147,105	105,506	---	77,467	1,580,000
Bejou														
Sewage Collection and Disposal [0]	7,491	3,853	3,638	---	---	3,638	---	---	---	---	---	---	---	---
Water [0]	20,524	7,068	13,456	---	5,654	7,802	---	---	---	---	---	---	5,654	4,167
Total	28,015	10,921	17,094	---	5,654	11,440	---	---	---	---	---	---	5,654	4,167
Belgrade														
Economic Development Authority - Housing	128,436	70,796	57,640	969,526	---	1,027,166	2,334	---	---	---	---	---	---	---
Sewer	166,884	290,823	(123,939)	39,708	31,281	(115,512)	---	30,186	---	---	3,651	---	31,281	35,000
Water	172,841	200,074	(27,233)	46,024	3,756	15,035	---	44,486	---	---	3,651	---	3,756	18,000
Total	468,161	561,693	(93,532)	1,055,258	35,037	926,689	2,334	74,672	---	---	7,302	---	35,037	53,000
Belle Plaine														
Sewer	2,139,528	1,612,966	526,562	(16,363)	10,264	499,935	---	---	---	173,631	---	---	10,264	786,690
Water	1,580,201	1,481,386	98,815	(15,116)	39,302	44,397	---	---	---	173,631	---	---	39,302	340,000
Total	3,719,729	3,094,352	625,377	(31,479)	49,566	544,332	---	---	---	347,262	---	---	49,566	1,126,690

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Bellechester														
Sewage Collection and Disposal [0]	32,518	73,812	(41,294)	30,000	---	(11,294)	---	30,000	---	---	---	---	---	---
Water [0]	43,229	19,314	23,915	---	---	23,915	---	---	---	---	---	---	---	---
Total	75,747	93,126	(17,379)	30,000	---	12,621	---	30,000	---	---	---	---	---	---
Bellingham														
Sewer [0]	39,654	42,735	(3,081)	901	---	(2,180)	---	---	---	---	---	---	---	---
Water [0]	52,713	54,446	(1,733)	427	---	(1,306)	---	---	---	---	2,350	---	---	---
Total	92,367	97,181	(4,814)	1,328	---	(3,486)	---	---	---	---	2,350	---	---	---
Beltrami														
Water [0]	12,627	24,412	(11,785)	38,215	---	26,430	17,540	---	---	(695)	---	---	---	---
Total	12,627	24,412	(11,785)	38,215	---	26,430	17,540	---	---	(695)	---	---	---	---
Belview														
Parkview Home and Parkwood Apartments [14][29]	2,815,711	3,449,048	(633,337)	217,810	14,512	(430,039)	---	---	177,558	---	15,544	---	14,512	80,000
Sewer and Garbage	62,856	67,840	(4,984)	2,585	---	(2,399)	---	---	1,500	---	---	---	---	---
Village Park Townhomes	23,085	20,348	2,737	(1)	6,322	(3,586)	---	---	---	---	---	---	6,322	13,063
Water	58,287	32,742	25,545	3,009	---	28,554	---	---	3,000	---	---	---	---	---
Total	2,959,939	3,569,978	(610,039)	223,403	20,834	(407,470)	---	---	182,058	---	15,544	---	20,834	93,063
Bemidji														
Liquor	8,366,668	7,615,619	751,049	15,804	118,297	648,556	---	---	---	774,499	47,066	---	111,539	135,000
Refuse	643,206	479,046	164,160	8,491	---	172,651	---	---	---	175,756	---	---	---	---
Sanford Center	3,180,637	5,030,113	(1,849,476)	3,575,412	1,646,432	79,504	3,552,490	---	---	(450,000)	35,935	---	1,646,432	1,100,000
Sewer	3,748,247	3,557,507	190,740	127,588	61,162	257,166	---	---	---	347,176	947,128	1,800,000	61,162	280,000
Storm Water	1,049,284	522,570	526,714	18,093	---	544,807	---	---	---	791,622	169,856	---	---	---
Water	2,429,489	1,381,738	1,047,751	82,699	61,163	1,069,287	---	---	---	686,358	947,128	---	61,163	280,000
Total	19,417,531	18,586,593	830,938	3,828,087	1,887,054	2,771,971	3,552,490	---	---	2,325,411	2,147,113	1,800,000	1,880,296	1,795,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Benson														
Electric	4,012,262	3,753,192	259,070	(212,921)	53,217	(7,068)	---	---	4,768	150,000	---	---	51,714	423,000
Garbage Collection	188,386	271,181	(82,795)	1,225	---	(81,570)	---	---	---	---	---	---	---	---
Liquor	1,412,232	1,384,211	28,021	45,585	---	73,606	---	---	---	80,000	---	---	---	---
Sewer	1,040,627	33,969	1,006,658	34,217	29,363	1,011,512	---	---	---	(796,786)	---	---	29,363	314,719
Water	763,771	666,398	97,373	6,286	33,264	70,395	---	---	---	(1,614,705)	---	---	33,264	197,000
Total	7,417,278	6,108,951	1,308,327	(125,608)	115,844	1,066,875	---	---	4,768	(2,181,491)	---	---	114,341	934,719
Bertha														
Ambulance	107,731	218,031	(110,300)	25,304	---	(84,996)	---	---	13,258	---	---	---	---	---
Sewer	118,708	208,533	(89,825)	3,957	42,966	(128,834)	---	---	---	---	---	---	42,966	31,360
Water	67,011	117,984	(50,973)	357,832	44,720	262,139	---	---	---	---	---	---	44,720	32,640
Total	293,450	544,548	(251,098)	387,093	87,686	48,309	---	---	13,258	---	---	---	87,686	64,000
Bethel														
Sewer	118,807	100,537	18,270	2,810	13,982	7,098	---	---	---	33,000	---	---	13,982	22,000
Total	118,807	100,537	18,270	2,810	13,982	7,098	---	---	---	33,000	---	---	13,982	22,000
Big Falls														
Liquor	377,299	369,861	7,438	668	---	8,106	---	---	---	5,000	10,200	---	---	---
Sewer	50,626	41,861	8,765	364	17,400	(8,271)	---	---	---	---	---	---	17,400	20,000
Water	46,039	102,881	(56,842)	334	---	(56,508)	---	---	---	(6,615)	6,615	---	---	---
Total	473,964	514,603	(40,639)	1,366	17,400	(56,673)	---	---	---	(1,615)	16,815	---	17,400	20,000
Big Lake														
Liquor	5,623,585	5,007,959	615,626	32,633	6,200	642,059	---	3,199	---	450,000	---	---	6,200	334,282
Sanitary Sewer	2,907,736	2,721,665	186,071	870,850	228,158	828,763	---	---	---	31,355	135,795	---	228,158	1,408,035
Storm Sewer	263,663	421,859	(158,196)	15,074	---	(143,122)	---	---	---	39,641	---	---	---	---
Water	2,264,213	2,082,569	181,644	474,761	64,474	591,931	---	---	---	23,067	618,675	---	64,474	1,203,143
Total	11,059,197	10,234,052	825,145	1,393,318	298,832	1,919,631	---	3,199	---	544,063	754,470	---	298,832	2,945,460

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Bigelow														
Electric	234,877	237,204	(2,327)	1,054	1,580	(2,853)	---	---	---	---	---	---	---	---
Sewer	62,393	115,005	(52,612)	6,088	20,265	(66,789)	---	---	---	---	---	---	20,265	20,000
Water	19,714	59,413	(39,699)	11,226	---	(28,473)	10,777	---	---	---	---	---	---	---
Total	316,984	411,622	(94,638)	18,368	21,845	(98,115)	10,777	---	---	---	---	---	20,265	20,000
Bigfork														
Sewer	109,764	116,369	(6,605)	943	---	(5,662)	93	---	---	---	10,929	---	---	---
Water	156,682	164,710	(8,028)	504	14,086	(21,610)	---	---	---	---	10,929	---	14,086	45,000
Total	266,446	281,079	(14,633)	1,447	14,086	(27,272)	93	---	---	---	21,858	---	14,086	45,000
Bingham Lake														
Sewer	21,892	54,543	(32,651)	22	---	(32,629)	---	---	---	(4,656)	---	---	---	---
Water	57,981	58,144	(163)	10,903	10,000	740	---	---	10,000	---	---	---	---	---
Total	79,873	112,687	(32,814)	10,925	10,000	(31,889)	---	---	10,000	(4,656)	---	---	---	---
Birchwood Village														
Sewer [0]	117,551	145,648	(28,097)	---	---	(28,097)	---	---	---	---	---	---	---	---
Water [0]	140,461	135,457	5,004	48,193	---	53,197	---	48,193	---	(2,317)	---	---	---	---
Total	258,012	281,105	(23,093)	48,193	---	25,100	---	48,193	---	(2,317)	---	---	---	---
Bird Island														
Economic Development Authority [0][29]	57,905	75,417	(17,512)	45,546	1,954	26,080	45,346	---	---	---	---	---	---	27,518
Sewer	174,401	245,831	(71,430)	118,844	22,675	24,739	---	---	---	---	---	---	22,675	273,000
Storm Sewer	30,292	26,687	3,605	671	25,055	(20,779)	---	---	---	(37,670)	---	---	25,055	41,003
Water	363,830	300,916	62,914	21,324	82,619	1,619	---	---	16,375	---	---	---	82,619	149,390
Total	626,428	648,851	(22,423)	186,385	132,303	31,659	45,346	---	16,375	(37,670)	---	---	130,349	490,911
Biscay														
Sewer [0]	31,442	14,749	16,693	---	1,732	14,961	---	---	---	---	---	---	1,732	12,768
Water [0]	10,535	11,426	(891)	6,011	989	4,131	---	6,011	---	---	---	---	989	12,000
Total	41,977	26,175	15,802	6,011	2,721	19,092	---	6,011	---	---	---	---	2,721	24,768

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Biwabik														
Ambulance	162,084	136,345	25,739	---	---	25,739	---	---	---	---	---	---	---	---
Electric Utilities	766,554	712,683	53,871	(48,573)	---	5,298	---	---	---	---	---	---	---	---
Sewer	363,016	327,060	35,956	312	50,274	(14,006)	---	---	---	46,950	32,595	---	50,274	42,811
Solid Waste Management	141,841	204,352	(62,511)	---	---	(62,511)	---	---	---	---	---	---	---	---
Water Utilities	405,561	659,589	(254,028)	(2,110)	98,641	(354,779)	---	---	---	---	3,300	---	84,606	106,849
Total	1,839,056	2,040,029	(200,973)	(50,371)	148,915	(400,259)	---	---	---	46,950	35,895	---	134,880	149,660
Blackduck														
Liquor	1,638,505	1,740,985	(102,480)	17,398	11,337	(96,419)	---	---	---	27,500	---	---	11,337	12,386
Sewer	221,431	246,047	(24,616)	14,525	2,087	(12,178)	7,984	---	---	43,212	---	---	2,087	27,000
Water	219,177	262,620	(43,443)	8,054	17,877	(53,266)	---	---	---	86,509	---	---	17,877	49,000
Total	2,079,113	2,249,652	(170,539)	39,977	31,301	(161,863)	7,984	---	---	157,221	---	---	31,301	88,386
Blaine														
Refuse	4,799,662	4,405,977	393,685	(12,863)	---	380,822	---	---	---	---	---	---	---	---
Sewer	7,603,547	7,656,859	(53,312)	4,076,878	---	4,023,566	---	---	---	(1,335,069)	1,468,204	1,430,000	---	---
Storm Drainage	2,019,482	2,002,435	17,047	3,791,168	---	3,808,215	---	---	---	(1,582,234)	1,235,273	1,460,000	---	---
Water	7,186,410	5,515,404	1,671,006	3,671,575	5,874,063	(531,482)	---	---	---	4,781,661	2,415,079	640,000	1,092,403	1,145,000
Total	21,609,101	19,580,675	2,028,426	11,526,758	5,874,063	7,681,121	---	---	---	1,864,358	5,118,556	3,530,000	1,092,403	1,145,000
Blomkest														
Sewer [0]	61,322	57,133	4,189	42	---	4,231	---	---	---	---	---	---	---	---
Water [0]	23,069	14,384	8,685	12	---	8,697	---	---	---	---	---	---	---	---
Total	84,391	71,517	12,874	54	---	12,928	---	---	---	---	---	---	---	---
Blooming Prairie														
Ambulance	143,694	149,400	(5,706)	24,260	---	18,554	---	---	4,775	---	305,570	---	---	---
Cemetery	3,255	1,337	1,918	1,085	---	3,003	---	1,000	---	---	---	---	---	---
Light and Power Utility [29]	3,166,844	3,167,728	(884)	52,535	93,577	(41,926)	---	---	---	---	2,131,514	2,295,000	49,380	7,696
Sewer Utility	602,000	572,246	29,754	102,055	6,310	125,499	---	67,765	1,443	---	89,152	---	---	---
Storm Sewer	81,739	85,483	(3,744)	163,463	23,374	136,345	70,000	84,500	---	---	107,093	---	23,374	110,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility [29]	361,760	261,304	100,456	1,788	56,382	45,862	---	---	---	---	224,747	---	56,382	108,437
Total	4,359,292	4,237,498	121,794	345,186	179,643	287,337	70,000	153,265	6,218	---	2,858,076	2,295,000	129,136	226,133
Bloomington														
Assisted Rental [29]	335,388	335,466	(78)	---	---	(78)	---	---	---	---	---	---	---	---
Police Contractual	1,141,589	1,021,027	120,562	---	---	120,562	---	---	---	120,562	---	---	---	---
Property Management [29]	239,269	213,873	25,396	---	---	25,396	---	---	---	---	---	---	---	---
Recreation Facilities	3,960,132	6,087,302	(2,127,170)	1,882,183	42,909	(287,896)	1,955,941	---	---	(150,000)	636,138	---	42,909	145,000
Solid Waste Management	9,452,134	10,254,999	(802,865)	500,920	---	(301,945)	185,000	6,761	---	---	---	---	---	---
Storm Water	7,191,477	5,493,674	1,697,803	(360,982)	343,722	993,099	---	---	12,000	---	5,580,994	---	343,722	580,000
Water and Sewer	33,011,125	28,020,972	4,990,153	(643,850)	20,094	4,326,209	---	---	---	(1,852,080)	3,169,267	---	20,094	110,000
Total	55,331,114	51,427,313	3,903,801	1,378,271	406,725	4,875,347	2,140,941	6,761	12,000	(1,881,518)	9,386,399	---	406,725	835,000
Blue Earth														
Electric [29]	6,196,522	6,277,997	(81,475)	221,820	168,941	(28,596)	---	---	---	---	1,291,808	5,081,067	129,042	94,856
Fitness Center	158,083	137,612	20,471	7,649	7,013	21,107	---	---	---	---	---	---	7,013	30,000
Liquor	1,834,369	1,787,337	47,032	10,592	---	57,624	---	---	---	100,000	15,766	---	---	---
Sewer	1,442,282	1,152,153	290,129	8,049	106,574	191,604	---	---	---	(20,000)	---	---	106,574	665,000
Water [29]	1,400,946	919,829	481,117	167,936	145,655	503,398	---	---	---	---	1,430,960	877,320	139,389	413,723
Total	11,032,202	10,274,928	757,274	416,046	428,183	745,137	---	---	---	80,000	2,738,534	5,958,387	382,018	1,203,579
Bluffton														
Sewer	38,990	31,276	7,714	1,632	---	9,346	---	---	---	---	---	---	---	---
Total	38,990	31,276	7,714	1,632	---	9,346	---	---	---	---	---	---	---	---
Bock														
Sewage Collection and Disposal [0]	25,747	25,890	(143)	1,616	1,506	(33)	---	---	---	(10,000)	---	---	1,506	600
Water [0]	23,125	30,992	(7,867)	17,204	6,495	2,842	---	---	14,401	(5,000)	---	---	6,495	5,500
Total	48,872	56,882	(8,010)	18,820	8,001	2,809	---	---	14,401	(15,000)	---	---	8,001	6,100

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Borup														
Water, Sewer, and Garbage [0]	30,683	29,286	1,397	1,902,093	1,730,148	173,342	---	1,902,093	---	---	---	---	2,242	250,000
Total	30,683	29,286	1,397	1,902,093	1,730,148	173,342	---	1,902,093	---	---	---	---	2,242	250,000
Bovey														
Refuse or Garbage Collection [0]	71,358	95,804	(24,446)	---	---	(24,446)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	221,491	222,851	(1,360)	---	---	(1,360)	---	---	---	51,028	---	51,028	---	---
Water [0]	100,896	55,175	45,721	---	---	45,721	---	---	---	51,028	---	51,028	---	---
Total	393,745	373,830	19,915	---	---	19,915	---	---	---	102,056	---	102,056	---	---
Bowlus														
Community Center [0]	11,310	6,817	4,493	---	---	4,493	---	---	---	---	---	---	---	---
Mosquito Spray [0]	4,428	3,544	884	---	---	884	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	21,892	27,296	(5,404)	---	---	(5,404)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	25,016	24,639	377	---	---	377	---	---	---	---	---	---	---	---
Water [0]	30,409	41,997	(11,588)	---	---	(11,588)	---	---	---	---	---	---	---	---
Total	93,055	104,293	(11,238)	---	---	(11,238)	---	---	---	---	---	---	---	---
Boyd														
Liquor	606,074	616,387	(10,313)	38,209	14,998	12,898	---	---	---	---	6,161	---	---	---
Sewer	39,045	59,607	(20,562)	8,561	4,338	(16,339)	8,500	---	---	---	15,295	---	4,338	---
Water	52,884	66,429	(13,545)	8,513	27,392	(32,424)	8,511	---	---	---	---	---	27,392	---
Total	698,003	742,423	(44,420)	55,283	46,728	(35,865)	17,011	---	---	---	21,456	---	31,730	---
Braham														
Housing and Redevelopment Authority [29]	139,395	282,138	(142,743)	114,567	4,483	(32,659)	---	173,580	---	---	---	---	---	---
Liquor	1,833,303	1,839,928	(6,625)	17,384	---	10,759	---	---	---	60,000	---	---	---	---
Sewer	353,234	364,919	(11,685)	110,837	18,520	80,632	---	---	99,228	---	175,000	177,850	18,520	39,334
Water	335,944	213,400	122,544	35,580	14,546	143,578	---	---	---	---	10,197	---	14,546	152,350
Total	2,661,876	2,700,385	(38,509)	278,368	37,549	202,310	---	173,580	99,228	60,000	185,197	177,850	33,066	191,684

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Brainerd														
Bridges Rental Assistance [29]	6,960	50,633	(43,673)	50,531	---	6,858	---	50,531	---	6,850	---	---	---	---
Housing Choice Vouchers Fund [29]	330,804	1,863,158	(1,532,354)	1,460,263	---	(72,091)	---	1,460,157	---	---	3,193	---	---	---
Public Housing Fund [29]	1,045,382	1,724,511	(679,129)	389,785	67	(289,411)	---	462,655	---	---	151,538	8,037	67	237
Public Utilities Commission [29]	28,635,274	28,029,233	606,041	1,509,654	1,299,659	816,036	1,940,891	77,558	---	---	6,178,207	396,571	543,286	22,780
Sanitary Sewer Collection System	845,075	710,348	134,727	267,444	---	402,171	---	---	246,081	---	405,008	---	---	393,318
Storm Sewer	474,414	451,713	22,701	2,958	---	25,659	---	---	---	1,500	127,432	---	---	80,000
Trail Ridge II [29]	177,392	174,067	3,325	671	4,500	(504)	---	---	---	---	14,175	---	4,500	---
Total	31,515,301	33,003,663	(1,488,362)	3,681,306	1,304,226	888,718	1,940,891	2,050,901	246,081	8,350	6,879,553	404,608	547,853	496,335
Brandon														
Liquor	627,320	596,450	30,870	3,623	---	34,493	---	---	---	11,776	---	---	---	---
Sewer	174,658	101,314	73,344	11	5,704	67,651	---	---	---	(11,776)	4,408	---	5,704	94,291
Water	183,505	151,365	32,140	4,296	5,978	30,458	---	4,296	---	---	---	---	5,978	15,000
Total	985,483	849,129	136,354	7,930	11,682	132,602	---	4,296	---	---	4,408	---	11,682	109,291
Breckenridge														
Electric	3,420,325	2,468,548	951,777	(11,585)	---	940,192	---	---	---	225,000	261,802	---	---	---
Sewer	402,066	288,706	113,360	(7,785)	15,243	90,332	---	---	---	---	30,298	---	15,243	85,000
Storm Sewer	105,677	18,272	87,405	(4,541)	---	82,864	---	---	---	---	---	---	---	---
Water	1,060,182	1,225,579	(165,397)	55,402	39,074	(149,069)	---	---	---	---	169,980	---	39,074	117,000
Total	4,988,250	4,001,105	987,145	31,491	54,317	964,319	---	---	---	225,000	462,080	---	54,317	202,000
Breezy Point														
Sewer	421,038	605,384	(184,346)	32,049	---	(152,297)	---	---	---	---	43,170	---	---	---
Total	421,038	605,384	(184,346)	32,049	---	(152,297)	---	---	---	---	43,170	---	---	---
Brewster														
Electric [23]	620,527	566,457	54,070	200	---	54,270	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [23]	16,080	6,031	10,049	88	921	9,216	---	---	---	---	---	---	921	6,486
Sewer [23]	161,977	101,109	60,868	1,025	---	61,893	---	---	---	---	144,197	---	---	---
Water [23]	189,687	168,729	20,958	---	---	20,958	---	---	---	52,025	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	988,271	842,326	145,945	1,313	921	146,337	---	---	---	52,025	144,197	---	921	6,486
Bricelyn														
Sewer	90,801	81,105	9,696	2,701	20,438	(8,041)	---	---	---	---	---	---	20,438	26,000
Swimming Pool	9,299	57,036	(47,737)	5,477	---	(42,260)	---	---	---	(20,000)	---	---	---	---
Water	40,093	47,804	(7,711)	---	---	(7,711)	---	---	---	---	---	---	---	---
Total	140,193	185,945	(45,752)	8,178	20,438	(58,012)	---	---	---	(20,000)	---	---	20,438	26,000
Brook Park														
Water [0]	24,209	21,356	2,853	---	---	2,853	---	---	---	---	---	---	---	---
Total	24,209	21,356	2,853	---	---	2,853	---	---	---	---	---	---	---	---
Brooklyn Center														
Earle Brown Heritage Center	3,247,350	4,032,721	(785,371)	(24,589)	---	(809,960)	---	---	---	---	---	---	---	---
Liquor	6,909,980	6,898,741	11,239	(3,716)	66,759	(59,236)	---	---	---	---	770	---	66,759	225,514
Recycling	401,337	394,755	6,582	(6,385)	---	197	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	5,117,729	4,584,487	533,242	(144,335)	145,171	243,736	---	---	---	---	788,617	612,125	145,171	721,474
Storm Drainage Utility	1,887,218	2,285,594	(398,376)	(167,496)	162,209	(728,081)	---	---	---	---	1,089,645	288,767	162,209	355,000
Street Light Utility	467,021	541,422	(74,401)	12,185	---	(62,216)	---	---	---	---	438,780	---	---	---
Water Utility	4,629,601	4,582,503	47,098	69,542	398,861	(282,221)	---	227	---	---	1,724,052	1,530,015	398,861	2,073,250
Total	22,660,236	23,320,223	(659,987)	(264,794)	773,000	(1,697,781)	---	227	---	---	4,041,864	2,430,907	773,000	3,375,238
Brooklyn Park														
Park Dome	358,927	231,057	127,870	(4,958)	---	122,912	---	---	---	---	---	---	---	---
Public Utilities [1]	20,236,125	18,151,556	2,084,569	(3,075,230)	334,959	(1,325,620)	---	---	863	1,967,810	3,472,126	5,964	334,959	830,152
Recreation	2,793,385	2,396,199	397,186	(69,411)	---	327,775	---	---	---	(68,722)	604,715	---	---	---
Storm Sewer Utility	2,671,053	1,964,412	706,641	(497,363)	---	209,278	---	---	---	100,000	479,678	---	---	---
Street and Signal Light Utility	1,505,754	1,121,396	384,358	(403,751)	---	(19,393)	---	---	18,722	84,369	48,721	---	---	---
Total	27,565,244	23,864,620	3,700,624	(4,050,713)	334,959	(685,048)	---	---	19,585	2,083,457	4,605,240	5,964	334,959	830,152
Broooten														
Refuse	57,008	56,503	505	---	---	505	---	---	---	---	---	---	---	---
Sewer	202,728	210,589	(7,861)	1,071	21,301	(28,091)	---	---	---	---	1,947	---	21,301	126,588

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	129,436	103,826	25,610	81,962	7,622	99,950	---	81,962	---	---	12,000	---	7,622	12,610
Total	389,172	370,918	18,254	83,033	28,923	72,364	---	81,962	---	---	13,947	---	28,923	139,198
Browerville														
Ambulance	104,495	111,277	(6,782)	16,309	16,683	(7,156)	---	---	---	20,100	---	---	---	---
Liquor	582,081	609,048	(26,967)	41,144	182	13,995	---	---	---	10,800	28,042	---	---	---
Refuse	68,594	70,088	(1,494)	147	---	(1,347)	---	---	---	27,000	---	---	---	---
Sewer	383,953	415,341	(31,388)	28,428	24,164	(27,124)	---	---	---	(20,000)	108,883	---	24,164	166,419
Storm Water Utility	28,096	32,255	(4,159)	16,097	6,005	5,933	---	---	---	---	---	---	6,005	42,874
Water	326,312	299,652	26,660	16,310	22,430	20,540	---	---	---	---	90,794	---	22,430	146,632
Total	1,493,531	1,537,661	(44,130)	118,435	69,464	4,841	---	---	---	37,900	227,719	---	52,599	355,925
Browns Valley														
Refuse [0]	78,184	72,943	5,241	---	---	5,241	---	---	---	80,000	---	---	---	---
Wastewater	153,237	196,736	(43,499)	81,644	38,160	(15)	---	---	4,941	(138,449)	---	---	38,160	---
Water [0]	94,798	87,780	7,018	1,831	---	8,849	---	---	---	(57,700)	114,146	---	---	---
Total	326,219	357,459	(31,240)	83,475	38,160	14,075	---	---	4,941	(116,149)	114,146	---	38,160	---
Brownsdale														
Water and Sewer [34]	150,659	176,642	(25,983)	---	---	(25,983)	---	---	---	---	---	---	---	---
Total	150,659	176,642	(25,983)	---	---	(25,983)	---	---	---	---	---	---	---	---
Brownsville														
Refuse or Garbage Collection [0]	50,026	53,527	(3,501)	---	---	(3,501)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	60,311	68,301	(7,990)	19	43	(8,014)	---	---	---	(11,520)	---	---	43	1,341
Total	110,337	121,828	(11,491)	19	43	(11,515)	---	---	---	(11,520)	---	---	43	1,341
Brownton														
Electric	603,793	605,922	(2,129)	13,535	---	11,406	---	---	---	---	11,781	---	---	---
Natural Gas	429,497	260,978	168,519	3,672	34,501	137,690	---	---	---	---	---	---	34,501	90,000
Sewer	217,175	293,665	(76,490)	1,163	34,043	(109,370)	---	---	---	(74,000)	38,075	---	34,043	72,412
Storm Sewer	43,557	43,044	513	182	35,119	(34,424)	---	---	---	(54,000)	---	---	35,119	36,311

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	125,166	115,118	10,048	3,426	27,408	(13,934)	---	---	---	(8,000)	44,849	---	27,408	28,338
Total	1,419,188	1,318,727	100,461	21,978	131,071	(8,632)	---	---	---	(136,000)	94,705	---	131,071	227,061
Buckman														
Garbage/Recycling [0]	26,611	20,286	6,325	2,299	---	8,624	---	---	---	---	---	---	---	---
Water [0]	30,839	20,757	10,082	---	---	10,082	---	---	---	---	---	---	---	---
Total	57,450	41,043	16,407	2,299	---	18,706	---	---	---	---	---	---	---	---
Buffalo														
Electric	19,193,515	16,589,576	2,603,939	124,526	134,943	2,593,522	---	30,306	5,633	5,049,249	866,919	---	134,943	1,473,830
Liquor	7,071,931	6,532,495	539,436	68,851	35	608,252	---	---	2,917	475,000	38,846	---	35	6,014
Sewer	5,407,066	3,347,905	2,059,161	1,658,219	858,883	2,858,497	502,132	682,091	3,236	1,141,003	961,007	---	858,883	2,328,342
Water	4,226,278	2,610,180	1,616,098	216,609	507,317	1,325,390	---	93,885	3,104	1,141,003	583,328	234,560	507,317	1,637,161
Wild Marsh Golf Course [16][21]	8,048	197,435	(189,387)	352,745	84,575	78,783	349,849	---	---	(6,331,255)	116,509	---	84,575	2,252,663
Total	35,906,838	29,277,591	6,629,247	2,420,950	1,585,753	7,464,444	851,981	806,282	14,890	1,475,000	2,566,609	234,560	1,585,753	7,698,010
Buffalo Lake														
Ambulance	146,754	130,441	16,313	20,330	---	36,643	12,600	---	---	(20,000)	16,545	---	---	---
Economic Development Authority [29]	70,940	183,377	(112,437)	46,014	29,867	(96,290)	---	---	---	---	107,519	---	29,867	58,875
Liquor	503,225	545,435	(42,210)	40,695	---	(1,515)	---	---	---	---	---	---	---	---
Sewer	109,780	240,057	(130,277)	348	14,370	(144,299)	---	---	---	---	---	---	14,370	20,000
Storm Water	19,103	---	19,103	---	---	19,103	---	---	---	20,000	---	---	---	---
Water	318,867	359,880	(41,013)	80,843	29,550	10,280	---	74,968	5,019	---	33,190	---	29,550	40,000
Total	1,168,669	1,459,190	(290,521)	188,230	73,787	(176,078)	12,600	74,968	5,019	---	157,254	---	73,787	118,875
Buhl														
Ambulance	---	---	---	37	---	37	---	---	---	---	---	---	---	---
Electric	662,893	574,022	88,871	13,432	---	102,303	---	---	---	3,000	2,725	---	---	---
Refuse	146,911	153,536	(6,625)	9	---	(6,616)	---	---	---	3,000	---	---	---	---
Sewer	392,150	322,500	69,650	405	---	70,055	---	---	---	(85,787)	42,050	---	---	---
Utility Infrastructure	---	---	---	---	96,231	(96,231)	---	---	1,500,000	---	617,736	605,345	96,231	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	207,878	99,459	108,419	120	---	108,539	---	---	---	(82,787)	---	---	---	---
Total	1,409,832	1,149,517	260,315	14,003	96,231	178,087	---	---	1,500,000	(162,574)	662,511	605,345	96,231	---
Burnsville														
Ames Center	1,879,668	2,579,667	(699,999)	202,337	---	(497,662)	---	---	---	---	39,836	---	---	---
Golf Course	396,623	411,006	(14,383)	4,541	---	(9,842)	---	---	688	---	163,028	---	---	---
Ice Arena	1,063,645	1,514,688	(451,043)	14,262	---	(436,781)	---	---	2,065	---	---	---	---	---
Storm Drainage	4,626,016	4,591,562	34,454	252,749	19,187	268,016	---	---	134,520	84,625	407,119	---	---	---
Street Lighting	588,125	794,369	(206,244)	12,073	---	(194,171)	---	---	---	---	---	---	---	---
Water and Sewer	19,227,464	19,166,505	60,959	297,301	508,535	(150,275)	---	---	6,195	463,915	2,066,906	4,023,115	499,009	2,512,000
Total	27,781,541	29,057,797	(1,276,256)	783,263	527,722	(1,020,715)	---	---	143,468	548,540	2,676,889	4,023,115	499,009	2,512,000
Butterfield														
Liquor	184,824	236,752	(51,928)	1,186	---	(50,742)	---	---	---	---	---	---	---	---
Refuse	33,778	28,623	5,155	---	---	5,155	---	---	---	---	---	---	---	---
Sewer	391,731	312,872	78,859	32,290	20,220	90,929	27,318	---	---	---	---	---	20,220	141,000
Water	157,418	142,234	15,184	30,128	1,682	43,630	30,026	---	---	---	---	---	1,682	22,000
Total	767,751	720,481	47,270	63,604	21,902	88,972	57,344	---	---	---	---	---	21,902	163,000
Byron														
Sewer	1,399,482	1,450,398	(50,916)	600,338	2,649	546,773	---	583,094	---	---	1,660,300	---	2,649	267,450
Water	832,927	738,031	94,896	20,532	18,910	96,518	---	---	---	---	105,825	---	18,910	118,090
Total	2,232,409	2,188,429	43,980	620,870	21,559	643,291	---	583,094	---	---	1,766,125	---	21,559	385,540
Caledonia														
Dump Site	67,097	64,206	2,891	635	---	3,526	---	---	---	---	---	---	---	---
Economic Development Authority	6,548	---	6,548	---	202	6,346	---	---	---	(19,555)	---	---	---	---
Light	3,049,180	2,571,782	477,398	(40,782)	677	435,939	---	---	---	223,560	20,380	---	---	---
Liquor	1,005,971	977,804	28,167	638	---	28,805	---	---	---	25,000	2,515	---	---	---
Sewer	852,910	549,499	303,411	17,562	34,518	286,455	---	777,598	1,988,072	(9,671)	2,875,404	85,325	34,518	222,954
Storm Water	84,018	70,326	13,692	562	---	14,254	---	---	---	---	18,735	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

194

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	556,736	359,138	197,598	58,319	19,526	236,391	---	---	---	9,671	897,843	1,141,353	19,526	66,702
Total	5,622,460	4,592,755	1,029,705	36,934	54,923	1,011,716	---	777,598	1,988,072	229,005	3,814,877	1,226,678	54,044	289,656
Callaway														
Liquor	530,140	442,579	87,561	1,016	---	88,577	---	---	---	9,000	---	---	---	---
Sewer	21,997	56,442	(34,445)	6,652	2,731	(30,524)	---	6,284	---	(230,915)	50,500	---	2,731	---
Water	71,133	126,386	(55,253)	6,957	2,731	(51,027)	---	6,284	---	(233,915)	50,500	---	2,731	---
Total	623,270	625,407	(2,137)	14,625	5,462	7,026	---	12,568	---	(455,830)	101,000	---	5,462	---
Calumet														
Radio Tower [0]	88,657	1,316	87,341	---	---	87,341	---	---	---	108,612	---	---	---	---
Sewer [0]	121,596	85,968	35,628	---	---	35,628	---	---	---	13,959	---	---	---	---
Water [0]	43,370	36,724	6,646	15,219	---	21,865	---	15,219	---	13,959	15,299	---	---	---
Total	253,623	124,008	129,615	15,219	---	144,834	---	15,219	---	136,530	15,299	---	---	---
Cambridge														
Housing	192,050	277,184	(85,134)	97,222	---	12,088	---	184,648	---	---	---	---	---	---
Liquor	6,650,664	5,926,492	724,172	(5,586)	---	718,586	---	---	---	725,000	22,636	---	---	---
Sewer	2,543,108	3,314,378	(771,270)	(75,003)	87,747	(934,020)	---	---	---	75,000	73,455	---	86,647	808,507
Storm Sewer	404,251	478,173	(73,922)	(10,843)	46,611	(131,376)	---	---	---	---	230,000	225,590	42,201	303,291
Street Light Utility	248,111	215,735	32,376	(1,078)	---	31,298	---	---	---	---	---	---	---	---
Water	2,104,645	1,667,010	437,635	(51,227)	109,127	277,281	---	---	---	(75,000)	183,635	---	107,552	964,732
Total	12,142,829	11,878,972	263,857	(46,515)	243,485	(26,143)	---	184,648	---	725,000	509,726	225,590	236,400	2,076,530
Campbell														
Refuse or Garbage Collection [0]	14,318	15,661	(1,343)	---	---	(1,343)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	23,558	45,194	(21,636)	16,424	---	(5,212)	6,216	---	---	---	---	---	---	---
Water [0]	24,979	26,735	(1,756)	5,358	---	3,602	5,367	---	---	---	---	---	---	---
Total	62,855	87,590	(24,735)	21,782	---	(2,953)	11,583	---	---	---	---	---	---	---
Canby														
Sanitation	138,683	152,690	(14,007)	5	12,070	(26,072)	---	---	---	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	364,671	807,117	(442,446)	238,161	117,968	(322,253)	183,685	---	---	---	23,202	11,565	117,968	435,000
Storm Sewer	175,998	161,027	14,971	21,947	95,334	(58,416)	5,297	---	---	---	3,210	---	95,334	190,000
Water	509,328	926,962	(417,634)	245,328	93,562	(265,868)	171,926	---	---	---	63,158	10,527	87,683	345,000
Total	1,188,680	2,047,796	(859,116)	505,441	318,934	(672,609)	360,908	---	---	---	89,570	22,092	300,985	970,000
Cannon Falls														
Ambulance	920,956	1,115,953	(194,997)	9,942	6,227	(191,282)	---	---	---	---	---	---	---	---
Disposal	1,609,125	1,085,740	523,385	23,583	61,184	485,784	---	---	---	225,685	59,288	---	61,184	649,596
Recycling Program	84,735	66,654	18,081	3,138	---	21,219	---	---	---	---	---	---	---	---
Storm Water	151,261	58,462	92,799	3,663	16,734	79,728	---	---	---	46,188	9,658	---	16,734	42,641
Water	844,545	648,049	196,496	10,523	51,668	155,351	---	---	---	155,721	9,728	---	48,226	113,686
Total	3,610,622	2,974,858	635,764	50,849	135,813	550,800	---	---	---	427,594	78,674	---	126,144	805,923
Canton														
Refuse [0]	29,641	31,039	(1,398)	---	---	(1,398)	---	---	---	---	---	---	---	---
Sewer [0]	85,540	112,788	(27,248)	45,729	14,315	4,166	---	9,399	---	---	---	---	14,315	25,000
Water [0]	110,850	60,833	50,017	46,322	1,325	95,014	---	9,399	---	---	---	---	1,325	14,000
Total	226,031	204,660	21,371	92,051	15,640	97,782	---	18,798	---	---	---	---	15,640	39,000
Carlos														
Sewer Fund	76,421	31,832	44,589	---	---	44,589	---	---	---	---	---	---	---	---
Water Fund	186,676	104,029	82,647	7,515	18,457	71,705	---	7,431	---	---	29,545	---	18,457	70,000
Total	263,097	135,861	127,236	7,515	18,457	116,294	---	7,431	---	---	29,545	---	18,457	70,000
Carlton														
Sewer	214,219	211,185	3,034	6,711	16,749	(7,004)	---	---	73	---	7,000	---	16,749	27,130
Water	363,250	417,377	(54,127)	20,536	40,081	(73,672)	---	---	175	---	53,425	---	40,081	203,870
Total	577,469	628,562	(51,093)	27,247	56,830	(80,676)	---	---	248	---	60,425	---	56,830	231,000
Carver														
Sewer	880,405	1,253,436	(373,031)	(8,299)	43,424	(424,754)	---	---	---	247,428	387,171	---	43,424	155,432
Storm Water	270,646	238,560	32,086	40,388	117,664	(45,190)	---	---	---	1,169,812	---	---	117,664	230,969
Water	1,552,957	1,603,278	(50,321)	(30,335)	441,595	(522,251)	---	---	---	2,623,548	3,514,136	---	441,595	786,831

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	2,704,008	3,095,274	(391,266)	1,754	602,683	(992,195)	---	---	---	4,040,788	3,901,307	---	602,683	1,173,232
Cass Lake														
Sewer	288,086	229,297	58,789	739	29,728	29,800	---	---	444	---	49,060	---	29,728	---
Water	290,308	167,784	122,524	628	10,307	112,845	---	---	333	---	---	---	10,307	17,000
Total	578,394	397,081	181,313	1,367	40,035	142,645	---	---	777	---	49,060	---	40,035	17,000
Cedar Mills														
Sewer	27,712	57,245	(29,533)	6,007	9	(23,535)	---	---	---	---	---	---	9	7,477
Total	27,712	57,245	(29,533)	6,007	9	(23,535)	---	---	---	---	---	---	9	7,477
Center City														
ATT Escrow Fund [34]	---	5,030	(5,030)	---	---	(5,030)	---	---	---	---	---	---	---	---
Sewer [34]	145,980	158,497	(12,517)	---	---	(12,517)	---	---	---	---	---	---	---	---
Storm Water [34]	2,387	2,224	163	---	---	163	---	---	---	---	---	---	---	---
Water [34]	87,022	55,601	31,421	---	2,625	28,796	---	---	---	12,575	---	---	2,625	15,000
Total	235,389	221,352	14,037	---	2,625	11,412	---	---	---	12,575	---	---	2,625	15,000
Centerville														
Garbage	209,341	211,981	(2,640)	(4)	---	(2,644)	---	---	---	---	---	---	---	---
Recycling	58,020	55,948	2,072	(3)	---	2,069	---	---	---	---	---	---	---	---
Sewer	438,362	557,209	(118,847)	(47,592)	---	(166,439)	---	---	---	---	---	---	---	---
Storm Water	220,603	114,970	105,633	(3,459)	---	102,174	---	---	---	---	---	---	---	---
Water	378,198	434,582	(56,384)	(67,303)	---	(123,687)	---	---	1,975	---	---	---	---	---
Total	1,304,524	1,374,690	(70,166)	(118,361)	---	(188,527)	---	---	1,975	---	---	---	---	---
Ceylon														
Electric	241,742	262,973	(21,231)	22,322	3,216	(2,125)	24	---	---	---	---	---	---	---
Sewer	43,060	56,593	(13,533)	21,143	2,589	5,021	21,143	---	---	---	---	---	---	---
Water	45,948	106,820	(60,872)	67,313	25,484	(19,043)	66,504	---	---	---	476,535	489,000	22,895	---
Total	330,750	426,386	(95,636)	110,778	31,289	(16,147)	87,671	---	---	---	476,535	489,000	22,895	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Champlin														
Recycling	459,609	496,358	(36,749)	81,062	---	44,313	---	---	87,601	---	---	---	---	---
Refuse Collection	1,562,329	1,348,667	213,662	(52,850)	---	160,812	---	---	---	135,000	---	---	---	---
Sewer Utility	3,322,982	2,968,911	354,071	(234,505)	---	119,566	---	---	---	(147,249)	696,258	---	---	---
Storm Water	784,134	2,162,101	(1,377,967)	903,615	31,144	(505,496)	---	---	---	(347,621)	834,237	---	31,144	125,000
Water Utility	2,552,309	2,759,525	(207,216)	(359,358)	---	(566,574)	---	---	---	76,418	478,205	---	---	---
Total	8,681,363	9,735,562	(1,054,199)	337,964	31,144	(747,379)	---	---	87,601	(283,452)	2,008,700	---	31,144	125,000
Chandler														
Sewer	161,667	120,852	40,815	1,585	1,220	41,180	---	---	---	---	---	---	1,220	74,000
Water	81,999	80,713	1,286	1,984	---	3,270	---	---	---	---	---	---	---	---
Total	243,666	201,565	42,101	3,569	1,220	44,450	---	---	---	---	---	---	1,220	74,000
Chanhasen														
Sewer	3,690,740	5,830,016	(2,139,276)	(228,844)	718,595	(3,086,715)	---	---	---	---	81,434	---	26,539	126,358
Surface Water Management	1,607,702	3,767,726	(2,160,024)	(53,398)	721,524	(2,934,946)	---	---	---	---	751,050	---	17,760	115,000
Water	4,452,527	6,045,175	(1,592,648)	(106,458)	1,256,408	(2,955,514)	---	---	---	---	130,050	---	564,141	1,821,358
Total	9,750,969	15,642,917	(5,891,948)	(388,700)	2,696,527	(8,977,175)	---	---	---	---	962,534	---	608,440	2,062,716
Chaska														
Chaska Curling Center	1,403,440	1,971,787	(568,347)	(58,533)	407,709	(1,034,589)	---	---	2,084	(1,581,692)	21,562	---	407,709	1,050,000
Community Center	2,791,020	4,798,454	(2,007,434)	(71,500)	137,426	(2,216,360)	---	---	6,253	(470,000)	732,673	6,343	130,658	322,618
Electric	55,020,552	47,332,065	7,688,487	191,046	259,074	7,620,459	---	---	8,172	6,513,210	132,463	---	259,074	430,000
Par 30 Golf Course	---	55,761	(55,761)	1,049	136,117	(190,829)	---	---	---	(244,000)	186,822	611,824	136,117	139,337
Sewer	5,666,239	5,047,758	618,481	9,234	108,469	519,246	---	---	2,768	(3,000)	14,772	---	108,469	239,365
Storm Water Utility	1,954,589	1,638,116	316,473	60,089	71,618	304,944	---	---	1,563	42,383	671,256	---	71,618	142,600
Town Course Golf Course	3,016,808	3,032,510	(15,702)	23,400	26,169	(18,471)	---	---	3,127	12,300	324,602	21,729	26,169	1,035
Turbine Generator	1,366,151	358,233	1,007,918	68,656	474,653	601,921	---	---	---	---	517,116	---	474,653	1,340,000
Water	4,319,046	3,466,884	852,162	39,144	133,831	757,475	---	---	2,705	(348,000)	1,924,809	---	133,831	918,035
Total	75,537,845	67,701,568	7,836,277	262,585	1,755,066	6,343,796	---	---	26,672	3,921,201	4,526,075	639,896	1,748,298	4,582,990

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Chatfield														
Garbage	257,715	261,097	(3,382)	6,345	---	2,963	---	---	---	17,070	---	---	---	---
Sewer	953,740	680,017	273,723	48,362	54,403	267,682	---	---	---	83,321	96,494	---	54,403	476,000
Water	413,069	352,849	60,220	29,016	24,316	64,920	---	---	---	175,591	463,437	1,204,580	24,316	36,000
Total	1,624,524	1,293,963	330,561	83,723	78,719	335,565	---	---	---	275,982	559,931	1,204,580	78,719	512,000
Chisago City														
Deputy Registrar	319,099	388,537	(69,438)	3,453	---	(65,985)	---	---	---	1,000	---	---	---	---
Sewer	879,063	842,211	36,852	43,349	146,789	(66,588)	45,000	---	---	20,000	---	---	---	---
Water	460,071	650,907	(190,836)	(4,772)	5,521	(201,129)	---	---	---	93,320	---	---	5,521	137,000
Total	1,658,233	1,881,655	(223,422)	42,030	152,310	(333,702)	45,000	---	---	114,320	---	---	5,521	137,000
Chisholm														
Campground	142,857	138,209	4,648	---	---	4,648	---	---	---	---	12,318	---	---	---
Garbage	794,960	766,557	28,403	20,091	---	48,494	---	---	---	---	---	---	---	---
Sewer	1,720,076	1,820,973	(100,897)	3,387	9,109	(106,619)	---	---	---	---	---	---	9,109	38,600
Water	793,687	836,557	(42,870)	282	36,122	(78,710)	---	---	---	---	63,037	---	36,122	233,800
Total	3,451,580	3,562,296	(110,716)	23,760	45,231	(132,187)	---	---	---	---	75,355	---	45,231	272,400
Chokio														
Garbage	55,539	57,894	(2,355)	---	---	(2,355)	---	---	---	---	---	---	---	---
Sewer	68,854	103,164	(34,310)	---	10,422	(44,732)	---	---	---	---	---	---	10,422	19,600
Storm Sewer	33,380	26,657	6,723	---	---	6,723	---	---	---	---	---	---	---	29,400
Water	117,172	117,659	(487)	---	2,096	(2,583)	---	---	---	---	23,626	---	2,096	39,000
Total	274,945	305,374	(30,429)	---	12,518	(42,947)	---	---	---	---	23,626	---	12,518	88,000
Circle Pines														
Gas [28]	4,586,441	4,561,828	24,613	(15,186)	3,000	6,427	---	---	3,241	---	377,211	---	---	---
Sewer	757,765	757,016	749	14,072	128,542	(113,721)	---	---	503	---	337,333	1,176,708	128,542	250,000
Solid Waste	440,596	456,838	(16,242)	1,734	---	(14,508)	---	---	---	---	---	---	---	---
Storm Water	210,007	192,327	17,680	(31,781)	89,627	(103,728)	---	---	---	---	---	1,041,913	89,627	120,400
Water	541,752	578,239	(36,487)	(34,270)	108,259	(179,016)	---	---	592	---	157,197	943,280	108,259	219,600

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	6,536,561	6,546,248	(9,687)	(65,431)	329,428	(404,546)	---	---	4,336	---	871,741	3,161,901	326,428	590,000
Clara City														
Ambulance	132,260	98,335	33,925	20,283	---	54,208	---	---	275	---	---	---	---	---
Assisted Living	1,184,351	954,618	229,733	5,421	43,663	191,491	---	---	---	25,000	---	---	43,663	145,000
Care Center [14]	4,512,418	5,098,019	(585,601)	292,568	69,173	(362,206)	---	82,244	---	30,000	4,398	---	69,173	174,808
Congregate Housing	459,413	273,898	185,515	275	105	185,685	---	---	---	10,000	---	---	---	---
Sewer	464,747	437,015	27,732	300	11,045	16,987	---	---	---	94,600	---	---	11,045	55,000
Water	522,278	299,961	222,317	280	---	222,597	---	---	---	113,900	64,112	---	---	---
Total	7,275,467	7,161,846	113,621	319,127	123,986	308,762	---	82,244	275	273,500	68,510	---	123,881	374,808
Claremont														
Sewer Utility	159,340	184,800	(25,460)	141,110	37,643	78,007	105,000	29,342	---	---	18,084	---	33,596	41,250
Water Utility	132,028	177,677	(45,649)	64,685	29,492	(10,456)	49,000	---	---	(30,220)	---	---	29,454	68,750
Total	291,368	362,477	(71,109)	205,795	67,135	67,551	154,000	29,342	---	(30,220)	18,084	---	63,050	110,000
Clarissa														
Gas	724,486	627,066	97,420	25,785	12,176	111,029	---	---	---	---	---	---	5,841	38,750
Liquor	500,782	499,424	1,358	4,484	10,134	(4,292)	---	---	---	---	---	---	---	---
Sewer	172,645	117,292	55,353	3,256	49,060	9,549	---	---	---	---	---	---	45,062	54,250
Water	196,465	152,054	44,411	1,870	46,005	276	---	---	---	---	---	---	37,937	62,000
Total	1,594,378	1,395,836	198,542	35,395	117,375	116,562	---	---	---	---	---	---	88,840	155,000
Clarkfield														
Clarkfield Care Center [14]	3,526,812	4,104,466	(577,654)	255,473	---	(322,181)	---	---	---	---	54,871	---	---	---
Economic Development Authority Apartments	106,717	81,834	24,883	---	9,474	15,409	---	---	---	---	---	---	9,474	52,641
Garbage	56,074	53,700	2,374	3,937	---	6,311	---	---	---	---	---	---	---	---
Sewer	174,902	78,202	96,700	3,826	---	100,526	---	---	---	120,000	28,939	---	---	---
Storm Sewer	89,069	---	89,069	11,248	---	100,317	---	---	---	103,000	---	---	---	---
Water	194,310	164,270	30,040	4,820	---	34,860	---	---	---	100,000	1,669	---	---	---
Total	4,147,884	4,482,472	(334,588)	279,304	9,474	(64,758)	---	---	---	323,000	85,479	---	9,474	52,641

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Clarks Grove														
Garbage [0]	32,316	32,911	(595)	120	---	(475)	---	---	---	(39)	---	---	---	---
Sewer [0]	76,030	26,624	49,406	38,789	---	88,195	---	37,539	---	(537)	56,321	---	---	---
Storm Sewer [0]	4,595	---	4,595	35	---	4,630	---	---	---	(43)	14,093	---	---	---
Water [0]	108,838	54,346	54,492	1,437	---	55,929	---	---	---	(949)	12,372	---	---	---
Total	221,779	113,881	107,898	40,381	---	148,279	---	37,539	---	(1,568)	82,786	---	---	---
Clear Lake														
Sewer [0]	343,993	176,861	167,132	---	4,756	162,376	---	---	---	(2,000)	7,277	---	4,756	117,000
Water [0]	139,768	107,730	32,038	21,651	16,172	37,517	---	---	---	(99,262)	655,314	95,768	16,172	66,000
Total	483,761	284,591	199,170	21,651	20,928	199,893	---	---	---	(101,262)	662,591	95,768	20,928	183,000
Clearbrook														
Liquor	697,501	595,564	101,937	---	---	101,937	---	---	---	---	9,576	---	---	---
Natural Gas	572,691	484,971	87,720	---	---	87,720	---	---	---	---	---	---	---	---
Sewer	134,219	95,257	38,962	---	---	38,962	---	---	---	---	---	---	---	---
Water	148,368	95,826	52,542	---	---	52,542	---	---	---	---	---	---	---	---
Total	1,552,779	1,271,618	281,161	---	---	281,161	---	---	---	---	9,576	---	---	---
Clearwater														
Clear Lake Clearwater Sewer Authority [0][29]	511,747	455,088	56,659	647	---	57,306	---	---	---	---	165,571	---	---	---
Refuse and Recycling [0]	113,737	119,882	(6,145)	10,828	---	4,683	---	---	---	---	---	---	---	---
Sewer	1,036,146	687,476	348,670	20,851	297,232	72,289	---	---	---	(4,000)	26,247	---	44,716	448,000
Storm Sewer [0]	24,955	---	24,955	(777)	---	24,178	---	---	---	---	---	---	---	---
Water	209,294	278,727	(69,433)	85,707	23,926	(7,652)	52,326	---	10,194	(138,687)	295,079	138,324	23,926	60,021
Total	1,895,879	1,541,173	354,706	117,256	321,158	150,804	52,326	---	10,194	(142,687)	486,897	138,324	68,642	508,021
Clements														
Water and Sewer	54,692	60,981	(6,289)	128	21,693	(27,854)	---	---	---	---	325,000	370,000	18,693	5,000
Total	54,692	60,981	(6,289)	128	21,693	(27,854)	---	---	---	---	325,000	370,000	18,693	5,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Cleveland														
Liquor	293,732	337,472	(43,740)	55,097	---	11,357	---	---	---	---	13,809	---	---	---
Refuse	25,602	24,792	810	---	---	810	---	---	---	---	---	---	---	---
Sewer	160,353	136,429	23,924	12,641	3,231	33,334	---	---	---	(40,325)	---	---	3,231	32,500
Water	234,820	172,371	62,449	9,734	11,664	60,519	---	---	---	(40,325)	---	---	11,664	89,500
Total	714,507	671,064	43,443	77,472	14,895	106,020	---	---	---	(80,650)	13,809	---	14,895	122,000
Climax														
Garbage [0]	20,132	20,396	(264)	---	---	(264)	---	---	---	---	---	---	---	---
Sewer [0]	75,415	171,689	(96,274)	---	---	(96,274)	---	---	---	---	13,564	---	---	---
Water [0]	80,794	50,569	30,225	---	---	30,225	---	---	---	---	6,548	---	---	---
Total	176,341	242,654	(66,313)	---	---	(66,313)	---	---	---	---	20,112	---	---	---
Clinton														
Garbage	33,940	32,184	1,756	---	---	1,756	---	---	---	---	57,818	---	---	---
Sewer	155,564	54,587	100,977	11	92,071	8,917	---	867,544	---	---	111,965	---	92,071	25,000
Water	165,446	92,302	73,144	10,000	46,887	36,257	---	---	10,000	---	2,089,762	2,019,450	46,887	---
Total	354,950	179,073	175,877	10,011	138,958	46,930	---	867,544	10,000	---	2,259,545	2,019,450	138,958	25,000
Clontarf														
Refuse or Garbage Collection [0]	10,630	11,786	(1,156)	---	---	(1,156)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	41,677	19,989	21,688	---	---	21,688	---	---	---	---	---	---	---	---
Total	52,307	31,775	20,532	---	---	20,532	---	---	---	---	---	---	---	---
Cloquet														
Sewer	1,995,962	1,698,799	297,163	5,800	9,581	293,382	---	---	---	240,000	54,549	---	9,581	25,000
Storm Water	389,024	143,929	245,095	950	7,250	238,795	---	---	---	230,000	---	---	7,250	20,000
Water	4,746,593	4,878,929	(132,336)	30,900	200,092	(301,528)	---	---	---	1,527,946	263,523	2,775,859	200,092	508,093
Total	7,131,579	6,721,657	409,922	37,650	216,923	230,649	---	---	---	1,997,946	318,072	2,775,859	216,923	553,093

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Cobden														
Water and Sewer [0]	19,418	12,141	7,277	---	3,183	4,094	---	---	---	---	---	---	3,183	1,900
Total	19,418	12,141	7,277	---	3,183	4,094	---	---	---	---	---	---	3,183	1,900
Cohasset														
Natural Gas	1,897,101	1,462,120	434,981	17,610	---	452,591	---	---	---	---	29,132	---	---	---
Sewer	417,475	423,399	(5,924)	16,425	---	10,501	---	---	---	---	26,082	---	---	---
Water	272,698	295,227	(22,529)	84,165	---	61,636	---	---	---	---	606,929	---	---	---
Total	2,587,274	2,180,746	406,528	118,200	---	524,728	---	---	---	---	662,143	---	---	---
Cokato														
Sewer	616,790	764,092	(147,302)	33,887	281,051	(394,466)	---	---	27,110	---	37,756	8,524	59,868	171,000
Storm Sewer	106,196	46,559	59,637	619	18,617	41,639	---	---	---	---	---	---	18,617	44,800
Water	724,577	597,632	126,945	194,583	69,732	251,796	---	150,099	---	(150,099)	371,249	---	65,375	390,200
Total	1,447,563	1,408,283	39,280	229,089	369,400	(101,031)	---	150,099	27,110	(150,099)	409,005	8,524	143,860	606,000
Cold Spring														
Sewer	2,578,550	2,064,765	513,785	734,762	583,696	664,851	---	---	---	46,954	---	23,590,000	583,696	426,000
Storm Water	43,805	76,698	(32,893)	147	---	(32,746)	---	---	---	---	---	---	---	---
Water	1,280,480	795,604	484,876	23,976	41,621	467,231	---	---	---	66,810	---	---	41,621	47,253
Total	3,902,835	2,937,067	965,768	758,885	625,317	1,099,336	---	---	---	113,764	---	23,590,000	625,317	473,253
Coleraine														
Eagle Ridge Golf Course [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [0]	600,362	434,768	165,594	1,672	3,036	164,230	---	---	---	28,013	6,942	---	3,036	103,330
Waste Management [32]	---	---	---	---	---	---	---	---	---	5,556	---	---	---	---
Total	600,362	434,768	165,594	1,672	3,036	164,230	---	---	---	33,569	6,942	---	3,036	103,330
Cologne														
Sanitary Sewer	359,605	549,963	(190,358)	354	4,187	(194,191)	---	33,265	---	25,437	8,102	---	4,187	8,019
Storm Sewer	32,583	4,931	27,652	---	19,451	8,201	---	---	---	(25,437)	23,850	---	19,451	37,251

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	540,067	530,505	9,562	354	114,201	(104,285)	---	---	---	---	42,533	---	114,201	454,730
Total	932,255	1,085,399	(153,144)	708	137,839	(290,275)	---	33,265	---	---	74,485	---	137,839	500,000
Columbia Heights														
Liquor	9,338,869	9,033,185	305,684	(17,066)	43,582	245,036	---	---	3,234	378,850	302,435	---	43,582	260,000
Refuse	2,142,910	2,099,368	43,542	78,937	---	122,479	---	---	---	100,800	43,058	---	---	---
Sewer	2,498,417	2,139,239	359,178	1,980,957	2,774	2,337,361	---	1,974,457	---	109,250	2,213,379	---	2,774	59,600
Storm Sewer	647,866	457,965	189,901	(13,100)	3,524	173,277	---	---	---	---	---	---	3,524	60,400
Water	4,075,771	2,755,938	1,319,833	204,992	4,450	1,520,375	---	234,154	---	109,250	1,184,514	---	4,450	80,000
Total	18,703,833	16,485,695	2,218,138	2,234,720	54,330	4,398,528	---	2,208,611	3,234	698,150	3,743,386	---	54,330	460,000
Columbus														
Sewer	109,904	180,340	(70,436)	1,229	---	(69,207)	---	---	---	---	---	---	---	---
Water	275,503	189,223	86,280	2,095	---	88,375	---	---	---	---	---	---	---	---
Total	385,407	369,563	15,844	3,324	---	19,168	---	---	---	---	---	---	---	---
Comfrey														
Sewer	101,155	110,914	(9,759)	736	3,964	(12,987)	---	---	---	---	---	---	3,964	21,000
Water	107,709	80,282	27,427	4,154	9,672	21,909	---	---	3,079	(5,950)	9,029	---	9,672	39,000
Total	208,864	191,196	17,668	4,890	13,636	8,922	---	---	3,079	(5,950)	9,029	---	13,636	60,000
Comstock														
Refuse or Recycling [0]	17,484	17,803	(319)	---	---	(319)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	15,380	11,664	3,716	---	---	3,716	---	---	---	---	---	---	---	---
Water [0]	8,173	20,233	(12,060)	---	---	(12,060)	---	---	---	---	---	---	---	---
Total	41,037	49,700	(8,663)	---	---	(8,663)	---	---	---	---	---	---	---	---
Conger														
Sewer [0]	56,495	14,397	42,098	60	10,627	31,531	---	---	---	---	---	---	10,627	30,000
Water [0]	15,651	8,404	7,247	---	---	7,247	---	---	---	---	---	---	---	---
Total	72,146	22,801	49,345	60	10,627	38,778	---	---	---	---	---	---	10,627	30,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Cook														
Liquor	1,564,491	1,468,710	95,781	1,706	---	97,487	---	---	---	---	---	---	---	---
Sewer	197,185	258,311	(61,126)	---	11,086	(72,212)	---	---	---	3,334	---	---	11,086	37,050
Water	191,541	218,435	(26,894)	---	9,096	(35,990)	---	---	---	(12,250)	---	---	9,096	30,400
Water/Sewer Line Replacement	38,755	---	38,755	---	---	38,755	---	---	---	24,500	---	---	---	---
Total	1,991,972	1,945,456	46,516	1,706	20,182	28,040	---	---	---	15,584	---	---	20,182	67,450
Coon Rapids														
Golf Course	8,197,874	7,477,861	720,013	(1,254)	113,099	605,660	---	---	---	---	96,939	---	113,099	225,000
Sewer	6,680,157	6,294,851	385,306	(386,270)	---	(964)	---	---	---	---	1,823,288	---	---	---
Storm Water Drainage	1,686,783	1,306,074	380,709	(483,139)	4,617	(107,047)	---	---	3,277	---	1,033,590	---	4,617	85,000
Water	6,710,800	6,217,716	493,084	143,811	389,832	247,063	---	---	---	---	3,949,673	4,984,665	365,537	2,145,000
Total	23,275,614	21,296,502	1,979,112	(726,852)	507,548	744,712	---	---	3,277	---	6,903,490	4,984,665	483,253	2,455,000
Corcoran														
Sewer	443,623	448,858	(5,235)	25,536	40,002	(19,701)	---	---	---	262,786	---	---	40,002	80,300
Stormwater	---	---	---	280	---	280	---	---	---	(65,000)	---	---	---	---
Water	499,127	537,211	(38,084)	29,130	56,079	(65,033)	---	---	---	249,386	821,468	---	56,079	210,324
Total	942,750	986,069	(43,319)	54,946	96,081	(84,454)	---	---	---	447,172	821,468	---	96,081	290,624
Correll														
Water [0]	9,753	5,770	3,983	---	---	3,983	---	---	---	---	---	---	---	---
Total	9,753	5,770	3,983	---	---	3,983	---	---	---	---	---	---	---	---
Cosmos														
Sewer	69,343	92,899	(23,556)	198	---	(23,358)	---	---	---	---	3,199	---	---	---
Storm Water	29,171	---	29,171	---	---	29,171	---	---	---	---	---	---	---	---
Water	224,389	196,398	27,991	282	5,870	22,403	---	---	---	---	4,935	---	5,870	98,000
Total	322,903	289,297	33,606	480	5,870	28,216	---	---	---	---	8,134	---	5,870	98,000
Cottage Grove														
Cottage Grove Emergency Medical Services	1,308,012	2,235,782	(927,770)	77,320	---	(850,450)	---	---	6,750	97,850	34,416	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer Operating	3,567,096	4,115,300	(548,204)	(18,754)	---	(566,958)	---	---	---	418,313	---	---	---	---
Street Light Utility	986,112	1,080,357	(94,245)	29,789	---	(64,456)	---	---	---	217,960	---	---	---	---
Water Operating	3,604,477	3,991,553	(387,076)	(292,167)	---	(679,243)	---	---	34,538	467,138	34,036	---	---	---
Total	9,465,697	11,422,992	(1,957,295)	(203,812)	---	(2,161,107)	---	---	41,288	1,201,261	68,452	---	---	---
Cottonwood														
Sewer	246,351	276,349	(29,998)	21,797	14,275	(22,476)	---	19,421	---	(27,000)	6,615	---	12,375	72,056
Water	217,336	253,677	(36,341)	3,037	28,861	(62,165)	---	---	---	---	27,473	---	27,172	51,407
Total	463,687	530,026	(66,339)	24,834	43,136	(84,641)	---	19,421	---	(27,000)	34,088	---	39,547	123,463
Courtland														
Water and Sewer	482,473	505,659	(23,186)	3,663	11,252	(30,775)	---	---	---	(45,459)	168,279	---	11,252	127,000
Total	482,473	505,659	(23,186)	3,663	11,252	(30,775)	---	---	---	(45,459)	168,279	---	11,252	127,000
Credit River														
Sewer System	311,712	380,303	(68,591)	6,217	2,282	(64,656)	---	---	---	---	---	---	2,282	---
Total	311,712	380,303	(68,591)	6,217	2,282	(64,656)	---	---	---	---	---	---	2,282	---
Cromwell														
Liquor	421,061	403,851	17,210	16,692	---	33,902	---	---	---	40,961	---	---	---	---
Sewer	46,869	39,839	7,030	64,121	---	71,151	---	60,231	---	---	578,929	467,480	---	---
Water	46,869	44,558	2,311	63,994	---	66,305	---	46,916	---	---	113,450	149,569	13,139	1,300
Total	514,799	488,248	26,551	144,807	---	171,358	---	107,147	---	40,961	692,379	617,049	13,139	1,300
Crookston														
Housing and Redevelopment and Economic Development Authority [29]	265,770	1,627,043	(1,361,273)	1,091,333	---	(269,940)	---	1,063,096	24,750	---	66,112	10,672	---	---
Sewer	422,164	700,053	(277,889)	293,568	---	15,679	---	312,182	---	---	306,227	---	---	---
Water	1,394,418	1,246,533	147,885	(47,073)	---	100,812	---	---	---	226,887	544,127	---	---	---
Total	2,082,352	3,573,629	(1,491,277)	1,337,828	---	(153,449)	---	1,375,278	24,750	226,887	916,466	10,672	---	---
Crosby														
Deputy Registrar [0]	142,341	123,929	18,412	(452)	---	17,960	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense							Borrowing	Interest Paid	Principal Payments
Range Collectors [0]	169,746	171,518	(1,772)	(99)	---	(1,871)	---	---	---	---	---	---	---	---
Sewer	651,267	625,641	25,626	(3,195)	15,988	6,443	---	---	---	---	273,928	246,670	15,988	108,000
Storm Drainage [0]	66,698	20,494	46,204	(1,729)	---	44,475	---	---	---	---	---	---	---	---
Water	561,668	405,839	155,829	(12,425)	53,610	89,794	---	---	---	---	726,020	628,606	53,610	290,000
Total	1,591,720	1,347,421	244,299	(17,900)	69,598	156,801	---	---	---	---	999,948	875,276	69,598	398,000
Crosslake														
Sewer	357,001	619,033	(262,032)	663,220	68,456	332,732	340,139	---	---	(827,250)	2,543,114	1,726,000	68,456	295,000
Total	357,001	619,033	(262,032)	663,220	68,456	332,732	340,139	---	---	(827,250)	2,543,114	1,726,000	68,456	295,000
Crystal														
Recycling	386,375	380,318	6,057	(2,454)	---	3,603	---	---	---	9,506	---	---	---	---
Sanitary Sewer	3,364,336	2,668,640	695,696	(15,245)	---	680,451	---	---	---	211,367	1,034,951	---	---	---
Storm Drainage	1,365,681	937,050	428,631	(41,221)	---	387,410	---	---	---	56,876	1,999,081	---	---	---
Street Lights	195,555	205,757	(10,202)	(14,820)	---	(25,022)	---	---	---	16,098	---	---	---	---
Water	5,307,608	3,813,496	1,494,112	210,320	3,600	1,700,832	---	---	---	211,367	775,167	---	---	---
Total	10,619,555	8,005,261	2,614,294	136,580	3,600	2,747,274	---	---	---	505,214	3,809,199	---	---	---
Currie														
Garbage	7,840	7,537	303	---	---	303	---	---	---	---	---	---	---	---
Sewer	92,936	107,348	(14,412)	76	8,699	(23,035)	---	---	---	113,472	---	---	8,699	40,000
Storm Sewer	21,229	12,249	8,980	---	---	8,980	---	---	---	16,124	---	---	---	---
Water	70,761	147,501	(76,740)	317	---	(76,423)	---	---	---	46,830	---	---	---	---
Total	192,766	274,635	(81,869)	393	8,699	(90,175)	---	---	---	176,426	---	---	8,699	40,000
Cuyuna														
Sewer [0]	32,139	21,360	10,779	2,626	---	13,405	---	---	---	12,440	---	---	---	---
Water [0]	17,240	23,039	(5,799)	346	---	(5,453)	---	---	---	---	---	---	---	---
Total	49,379	44,399	4,980	2,972	---	7,952	---	---	---	12,440	---	---	---	---
Cyrus														
Garbage [0]	31,543	28,229	3,314	26	---	3,340	---	---	---	---	---	---	---	---
Sewer [0]	43,151	96,556	(53,405)	819	---	(52,586)	---	---	---	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water [0]	91,848	38,010	53,838	619	---	54,457	---	---	---	8,227	---	---	---	---
Total	166,542	162,795	3,747	1,464	---	5,211	---	---	---	8,227	---	---	---	---
Dalton														
Liquor	248,296	264,087	(15,791)	112	---	(15,679)	---	---	---	---	---	---	---	---
Sewer	66,223	149,213	(82,990)	---	11,214	(94,204)	---	---	---	---	---	---	11,214	17,000
Water	89,840	167,286	(77,446)	73	546	(77,919)	---	---	---	---	---	---	546	14,000
Total	404,359	580,586	(176,227)	185	11,760	(187,802)	---	---	---	---	---	---	11,760	31,000
Danube														
Economic Development Authority [29]	24,030	17,653	6,377	---	1,776	4,601	---	---	---	---	10,000	---	1,769	12,713
Garbage	34,650	34,359	291	87	---	378	---	---	---	---	---	---	---	---
Sewer	45,376	62,607	(17,231)	342	---	(16,889)	---	---	---	---	---	---	---	---
Water	76,298	91,392	(15,094)	5,680	---	(9,414)	---	---	---	---	---	---	---	---
Total	180,354	206,011	(25,657)	6,109	1,776	(21,324)	---	---	---	---	10,000	---	1,769	12,713
Danvers														
Refuse	13,836	8,424	5,412	---	---	5,412	---	---	---	---	---	---	---	---
Sewer	11,157	27,179	(16,022)	6,322	---	(9,700)	---	---	---	---	---	---	---	---
Total	24,993	35,603	(10,610)	6,322	---	(4,288)	---	---	---	---	---	---	---	---
Darfur														
Sewer	28,587	42,471	(13,884)	2,037	4,095	(15,942)	---	---	---	---	---	---	4,095	4,000
Water	19,988	46,769	(26,781)	6,001	---	(20,780)	---	6,000	---	---	---	---	---	---
Total	48,575	89,240	(40,665)	8,038	4,095	(36,722)	---	6,000	---	---	---	---	4,095	4,000
Darwin														
Liquor	795,132	758,912	36,220	208,129	---	244,349	---	---	371	---	---	---	---	---
Sewer	40,070	26,693	13,377	1,545	---	14,922	---	---	---	---	10,205	---	---	---
Water	70,423	97,198	(26,775)	2,677	2,519	(26,617)	---	---	---	---	---	---	2,519	9,000
Total	905,625	882,803	22,822	212,351	2,519	232,654	---	---	371	---	10,205	---	2,519	9,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Dassel														
Liquor	1,330,688	1,316,363	14,325	17,566	22,548	9,343	---	---	---	---	7,585	---	---	---
Sewer	420,259	360,974	59,285	19,260	39,381	39,164	---	---	---	---	---	---	39,381	197,600
Surface Water	18,457	13,484	4,973	336	1,066	4,243	---	---	---	---	---	---	1,066	8,000
Water	462,233	489,408	(27,175)	59,888	45,261	(12,548)	---	---	---	---	14,127	---	45,261	245,400
Total	2,231,637	2,180,229	51,408	97,050	108,256	40,202	---	---	---	---	21,712	---	85,708	451,000
Dawson														
Armory Housing	71,950	59,363	12,587	913	6,387	7,113	---	---	---	---	---	---	6,090	25,000
Liquor	537,427	513,633	23,794	(980)	---	22,814	---	---	---	---	15,075	---	---	---
Refuse	119,427	109,829	9,598	(2,482)	---	7,116	---	---	---	---	---	---	---	---
Storm Water	266,093	30,121	235,972	---	100,967	135,005	---	---	---	---	---	---	100,967	90,000
Wastewater	634,275	475,960	158,315	---	98,328	59,987	---	---	---	---	40,364	---	98,328	198,500
Water	670,973	423,081	247,892	2,715	140,000	110,607	---	---	---	---	20,113	---	139,359	254,500
Total	2,300,145	1,611,987	688,158	166	345,682	342,642	---	---	---	---	75,552	---	344,744	568,000
Dayton														
Sewer	827,755	1,174,086	(346,331)	1,202,558	---	856,227	---	3,805,404	---	343,082	7,886	---	---	---
Water	1,523,850	1,397,102	126,748	4,005,023	---	4,131,771	---	3,311,074	---	524,025	386,325	---	---	---
Total	2,351,605	2,571,188	(219,583)	5,207,581	---	4,987,998	---	7,116,478	---	867,107	394,211	---	---	---
De Graff														
Garbage	19,080	16,146	2,934	---	---	2,934	---	---	---	3,167	---	---	---	---
Liquor	434,682	527,453	(92,771)	54,714	678	(38,735)	---	---	---	(33,424)	7,525	---	678	5,679
Sewer	32,271	154,207	(121,936)	4,052	1,022	(118,906)	---	---	---	---	---	---	1,022	900
Water	16,973	34,582	(17,609)	979	---	(16,630)	---	6,721	---	(2,819)	7,700	---	---	---
Total	503,006	732,388	(229,382)	59,745	1,700	(171,337)	---	6,721	---	(33,076)	15,225	---	1,700	6,579
Deephaven														
Marina	189,239	145,255	43,984	8,584	---	52,568	---	---	---	32,000	17,634	---	---	---
Recycling	13,412	5,948	7,464	12,306	---	19,770	---	---	---	---	---	---	---	---
Sewer	931,524	967,133	(35,609)	10,903	---	(24,706)	---	---	---	38,424	187,243	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	234,694	134,772	99,922	6,347	3,178	103,091	---	---	---	---	91,029	---	---	---
Water	107,545	126,027	(18,482)	6,819	---	(11,663)	---	---	---	---	---	---	---	---
Total	1,476,414	1,379,135	97,279	44,959	3,178	139,060	---	---	---	70,424	295,906	---	---	---
Deer Creek														
Sewer	58,067	41,409	16,658	100	2,569	14,189	---	---	---	---	---	---	2,569	20,600
Water [0]	54,909	39,560	15,349	39	---	15,388	---	---	---	(7,641)	---	---	---	---
Total	112,976	80,969	32,007	139	2,569	29,577	---	---	---	(7,641)	---	---	2,569	20,600
Deer River														
License Bureau	145,266	158,308	(13,042)	---	---	(13,042)	---	---	---	---	---	---	---	---
Sewer	308,660	249,367	59,293	---	74,804	(15,511)	---	---	11,311	(619,833)	736,155	809,292	74,804	44,773
Water	297,446	286,523	10,923	---	96,558	(85,635)	---	---	---	(522,745)	767,261	743,128	96,558	67,200
Total	751,372	694,198	57,174	---	171,362	(114,188)	---	---	11,311	(1,142,578)	1,503,416	1,552,420	171,362	111,973
Deerwood														
Sewer Fund	110,175	133,916	(23,741)	5,894	---	(17,847)	---	---	---	---	---	154,100	---	---
Water Fund	176,380	213,437	(37,057)	12,447	16,376	(40,986)	---	71,417	---	20,359	82,170	---	15,131	26,143
Total	286,555	347,353	(60,798)	18,341	16,376	(58,833)	---	71,417	---	20,359	82,170	154,100	15,131	26,143
Delano														
Electric [29]	8,093,158	7,797,240	295,918	291,502	301,292	286,128	---	---	---	---	1,696,514	10,971	90,033	277,583
Liquor	3,802,905	3,502,200	300,705	(13,162)	7,670	279,873	---	---	---	674,009	344,064	---	7,670	92,144
Sanitary Sewer	2,561,750	1,867,629	694,121	1,114,785	154,384	1,654,522	---	---	---	50,368	2,442,616	---	154,384	1,012,711
Water [29]	1,488,722	1,292,573	196,149	597,374	147,388	646,135	---	---	---	---	168,467	---	145,209	465,000
Total	15,946,535	14,459,642	1,486,893	1,990,499	610,734	2,866,658	---	---	---	724,377	4,651,661	10,971	397,296	1,847,438
Delavan														
Sewer	42,883	85,100	(42,217)	---	---	(42,217)	---	---	---	---	---	---	---	---
Water	56,683	36,694	19,989	---	---	19,989	---	---	---	---	---	---	---	---
Total	99,566	121,794	(22,228)	---	---	(22,228)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Delhi														
Sewage Collection and Disposal [0]	21,165	29,716	(8,551)	---	2,708	(11,259)	---	---	---	---	---	---	2,708	1,300
Total	21,165	29,716	(8,551)	---	2,708	(11,259)	---	---	---	---	---	---	2,708	1,300
Dennison														
Refuse or Garbage Collection	15,626	19,460	(3,834)	---	---	(3,834)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	30,421	57,316	(26,895)	---	---	(26,895)	---	---	---	---	---	---	---	---
Water	14,158	30,812	(16,654)	---	---	(16,654)	34	---	---	---	---	---	---	---
Total	60,205	107,588	(47,383)	---	---	(47,383)	34	---	---	---	---	---	---	---
Dent														
Sewage Collection and Disposal [0]	34,518	18,650	15,868	17	---	15,885	---	---	---	27,213	---	---	---	---
Total	34,518	18,650	15,868	17	---	15,885	---	---	---	27,213	---	---	---	---
Detroit Lakes														
Electric	20,328,925	16,185,974	4,142,951	(688,045)	140,243	3,314,663	---	---	---	623,150	2,113,900	---	7,943	330,000
Liquor	8,916,748	7,881,391	1,035,357	(55,038)	86,537	893,782	---	---	---	609,795	---	---	19,787	125,611
Sewer	4,402,930	3,370,482	1,032,448	(271,987)	217,230	543,231	---	---	---	---	2,656,907	3,508,387	217,230	882,834
Water	2,285,622	1,895,568	390,054	15,068	74,933	330,189	---	---	---	---	2,009,511	3,326,222	74,933	257,926
Total	35,934,225	29,333,415	6,600,810	(1,000,002)	518,943	5,081,865	---	---	---	1,232,945	6,780,318	6,834,609	319,893	1,596,371
Dexter														
Sewer [0]	15,676	16,420	(744)	9,322	1,922	6,656	9,300	---	---	---	---	---	1,922	---
Water [0]	48,486	29,275	19,211	29,699	6,460	42,450	29,244	---	---	---	15,373	---	6,460	37,000
Total	64,162	45,695	18,467	39,021	8,382	49,106	38,544	---	---	---	15,373	---	8,382	37,000
Dilworth														
Forestry	29,430	6,697	22,733	(1,244)	---	21,489	---	---	---	---	---	---	---	---
Pest Control	53,236	41,059	12,177	(700)	---	11,477	---	---	---	---	---	---	---	---
Refuse	647,488	636,853	10,635	7,133	---	17,768	---	---	---	---	---	---	---	---
Sewer	865,548	864,585	963	152,197	61,681	91,479	20,326	---	---	---	---	---	61,681	75,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	782,781	845,284	(62,503)	(9,461)	---	(71,964)	---	---	---	---	---	---	---	---
Total	2,378,483	2,394,478	(15,995)	147,925	61,681	70,249	20,326	---	---	---	---	---	61,681	75,000
Dodge Center														
Ambulance	838,258	914,542	(76,284)	109,713	9,138	24,291	---	---	---	(1,000)	18,047	---	---	---
Sewer	543,196	547,169	(3,973)	25,125	17,401	3,751	---	---	---	29,596	83,966	---	17,401	171,600
Water	556,617	492,614	64,003	26,972	24,963	66,012	---	---	---	39,232	---	---	24,963	175,400
Total	1,938,071	1,954,325	(16,254)	161,810	51,502	94,054	---	---	---	67,828	102,013	---	42,364	347,000
Donaldson														
Sewer [0]	5,520	10,523	(5,003)	15	---	(4,988)	---	---	---	---	---	---	---	---
Total	5,520	10,523	(5,003)	15	---	(4,988)	---	---	---	---	---	---	---	---
Donnelly														
Garbage [0]	28,812	28,812	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	51,209	29,029	22,180	5,000	---	27,180	---	---	---	---	41,928	---	---	---
Water [0]	58,899	43,133	15,766	6,926	---	22,692	---	---	---	---	3,763	---	---	---
Total	138,920	100,974	37,946	11,926	---	49,872	---	---	---	---	45,691	---	---	---
Doran														
Wastewater [0]	7,155	2,554	4,601	78	---	4,679	---	---	---	(5,413)	---	---	---	---
Total	7,155	2,554	4,601	78	---	4,679	---	---	---	(5,413)	---	---	---	---
Dover														
Water and Sewer	252,484	175,756	76,728	10,010	1,183	85,555	10	---	10,000	---	69,018	---	1,183	12,000
Total	252,484	175,756	76,728	10,010	1,183	85,555	10	---	10,000	---	69,018	---	1,183	12,000
Dovray														
Sewer	25,950	25,360	590	73	7,395	(6,732)	---	---	---	---	5,090	---	7,395	---
Water	8,949	14,046	(5,097)	4	---	(5,093)	---	---	---	---	---	---	---	---
Total	34,899	39,406	(4,507)	77	7,395	(11,825)	---	---	---	---	5,090	---	7,395	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Duluth														
Airport [29]	5,826,588	16,425,394	(10,598,806)	647,007	169,461	(10,121,260)	---	13,564,441	956,387	---	13,219,856	---	160,434	920,000
Broadband Fiber	---	55,971	(55,971)	(19,037)	---	(75,008)	---	---	---	(1,936,397)	---	---	---	---
Duluth Entertainment and Convention Center [29]	11,229,570	16,872,138	(5,642,568)	3,407,483	---	(2,235,085)	2,232,552	375,872	---	---	98,024	700,000	---	---
Gas Utility	59,696,900	47,961,236	11,735,664	(102,301)	18,273	11,615,090	---	---	---	3,102,182	2,979,731	---	18,273	252,227
Golf	1,247,587	1,286,227	(38,640)	---	---	(38,640)	---	---	---	---	159,035	---	---	---
Parking	3,985,704	3,149,733	835,971	(28,138)	143,665	664,168	---	---	---	(186,400)	---	---	143,665	860,000
Priley Drive Parking Facility	484,414	786,949	(302,535)	(7,864)	468,557	(778,956)	---	---	---	(506,649)	---	---	468,557	214,968
Sewer Utility	20,375,543	16,745,336	3,630,207	(89,359)	87,532	3,453,316	---	---	---	157,906	581,610	---	87,532	2,016,940
Spirit Mountain Recreation Area Authority [29] [33]	6,027,608	5,799,751	227,857	1,144,693	33,746	1,338,804	620,700	---	---	---	596,964	---	33,746	219,595
Steam District #1	10,828,835	11,488,931	(660,096)	(7,145)	309,150	(976,391)	---	---	---	164,600	4,509,743	---	309,150	1,060,000
Storm Water	7,881,324	3,890,767	3,990,557	(48,880)	---	3,941,677	---	---	20,509	545,534	603,861	---	---	145,000
Transit [29]	2,437,354	27,604,237	(25,166,883)	18,488,341	71	(6,678,613)	1,669,249	2,397,535	14,169,637	---	468,150	---	71	716
Water Utility	16,013,881	11,200,275	4,813,606	(102,398)	188,407	4,522,801	---	---	---	85,279	10,007,738	3,009,731	188,407	1,416,687
Total	146,035,308	163,266,945	(17,231,637)	23,282,402	1,418,862	4,631,903	4,522,501	16,337,848	15,146,533	1,426,055	33,224,712	3,709,731	1,409,835	7,106,133
Dumont														
Sanitation	7,760	8,545	(785)	---	---	(785)	---	---	---	---	---	---	---	---
Sewer	25,893	17,087	8,806	397	5,883	3,320	---	7,907	---	---	---	---	5,883	---
Water	25,505	42,326	(16,821)	10,269	4,143	(10,695)	---	---	---	---	---	---	4,143	10,886
Total	59,158	67,958	(8,800)	10,666	10,026	(8,160)	---	7,907	---	---	---	---	10,026	10,886
Dundas														
Refuse	119,680	100,867	18,813	782	---	19,595	---	---	---	---	---	---	---	---
Sewer	530,379	700,360	(169,981)	48,881	28,587	(149,687)	---	---	---	---	---	---	28,587	140,000
Storm Water Utility	86,867	61,592	25,275	2,442	---	27,717	---	---	---	---	---	---	---	---
Water	510,031	854,386	(344,355)	42,523	26,004	(327,836)	---	---	---	---	---	---	26,004	145,000
Total	1,246,957	1,717,205	(470,248)	94,628	54,591	(430,211)	---	---	---	---	---	---	54,591	285,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments	
Dundee															
Electric and Refuse	72,200	69,631	2,569	12,816	7,699	7,686	---	---	---	---	---	---	---	---	---
Sewer	9,174	83,880	(74,706)	10,454	---	(64,252)	---	---	38	---	---	---	---	---	---
Water	11,035	24,028	(12,993)	13,630	5,265	(4,628)	---	---	---	---	---	---	5,265	---	---
Total	92,409	177,539	(85,130)	36,900	12,964	(61,194)	---	---	38	---	---	---	5,265	---	---
Dunnell															
Electric	116,468	115,616	852	9,776	---	10,628	---	---	---	---	---	---	---	---	---
Sewer	47,613	83,065	(35,452)	16,000	7,166	(26,618)	16,000	---	---	---	---	---	7,166	5,573	---
Water	35,052	52,381	(17,329)	7	---	(17,322)	---	---	---	(120,000)	---	---	---	---	---
Total	199,133	251,062	(51,929)	25,783	7,166	(33,312)	16,000	---	---	(120,000)	---	---	7,166	5,573	---
Eagan															
Aquatic Facility	1,664,687	1,815,812	(151,125)	15,311	2,103	(137,917)	---	25,690	---	---	133,226	---	---	---	---
Civic Arena	1,172,763	1,480,969	(308,206)	44,764	3,078	(266,520)	---	---	---	(123)	35,781	---	---	---	---
Community Center	1,262,407	2,199,843	(937,436)	90,570	1,541	(848,407)	---	---	---	(1,019,141)	729,881	---	---	---	---
Sanitary Sewer	8,176,517	8,882,585	(706,068)	79,055	1,352	(628,365)	---	---	---	568,455	703,022	---	---	---	---
Storm Drainage/Water Quality	3,385,383	3,692,912	(307,529)	331,428	1,280	22,619	---	43,866	---	158,635	1,961,813	---	---	---	---
Street Light Utility	974,006	698,557	275,449	4,583	788	279,244	---	---	---	164,502	95,270	---	---	---	---
Water	7,925,402	8,337,688	(412,286)	2,204,344	1,451	1,790,607	---	---	---	1,381,220	2,368,899	---	---	---	---
Total	24,561,165	27,108,366	(2,547,201)	2,770,055	11,593	211,261	---	69,556	---	1,253,548	6,027,892	---	---	---	---
Eagle Bend															
Garbage	61,050	60,462	588	1,112	---	1,700	---	---	---	---	---	---	---	---	---
Gas	417,683	395,566	22,117	37,702	1,877	57,942	---	---	---	75,171	26,615	---	1,877	69,000	---
Liquor	276,382	306,797	(30,415)	30,020	---	(395)	---	---	---	9,664	---	---	---	---	---
Sewer	120,481	124,996	(4,515)	19,518	---	15,003	---	---	---	62,445	---	---	---	---	---
Water	129,752	102,286	27,466	5,904	2,239	31,131	---	---	---	28,597	2,744	---	2,239	16,000	---
Total	1,005,348	990,107	15,241	94,256	4,116	105,381	---	---	---	175,877	29,359	---	4,116	85,000	---
Eagle Lake															
Sanitary Sewer	539,255	495,533	43,722	---	---	43,722	---	---	---	350,000	3,795	---	---	---	---

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 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	519,983	377,336	142,647	---	---	142,647	---	---	---	50,000	28,812	---	---	---
Total	1,059,238	872,869	186,369	---	---	186,369	---	---	---	400,000	32,607	---	---	---
East Bethel														
Ice Arena	191,449	293,845	(102,396)	2,092	---	(100,304)	---	---	---	---	---	---	---	---
Sewer	238,026	398,042	(160,016)	10,844	---	(149,172)	---	---	---	---	---	583,642	---	48,254
Water	253,441	398,868	(145,427)	14,651	---	(130,776)	---	---	---	---	---	---	---	---
Total	682,916	1,090,755	(407,839)	27,587	---	(380,252)	---	---	---	---	---	583,642	---	48,254
East Grand Forks														
Commercial Properties	75,570	87,572	(12,002)	11,234	---	(768)	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	764,729	797,647	(32,918)	44,464	---	11,546	---	---	---	---	---	---	---	---
Electric	16,038,189	15,416,597	621,592	(1,082,519)	---	(460,927)	---	---	---	428,325	610,681	---	---	---
Refuse	1,059,168	1,086,642	(27,474)	4,581	29,963	(52,856)	---	---	---	---	---	---	---	---
Sewer	1,861,368	1,974,691	(113,323)	24,547	96,897	(185,673)	---	---	---	---	81,109	---	96,897	538,970
Storm Water	711,861	805,116	(93,255)	101,246	49,588	(41,597)	---	---	84,064	---	171,389	---	---	---
Water	2,424,122	2,389,938	34,184	5,455	---	39,639	---	---	---	---	701,205	---	---	---
Total	22,935,007	22,558,203	376,804	(890,992)	176,448	(690,636)	---	---	84,064	428,325	1,564,384	---	96,897	538,970
East Gull Lake														
Wastewater	563,226	911,542	(348,316)	220,716	22,662	(150,262)	165,297	---	---	---	106,620	---	22,662	403,000
Total	563,226	911,542	(348,316)	220,716	22,662	(150,262)	165,297	---	---	---	106,620	---	22,662	403,000
Easton														
Sewer	47,829	39,309	8,520	10,000	4,007	14,513	---	---	---	---	---	---	4,007	---
Storm Sewer	---	---	---	---	6,010	(6,010)	---	---	---	---	---	---	6,010	---
Water	78,817	24,040	54,777	---	3,339	51,438	---	---	---	---	4,000	---	3,339	---
Total	126,646	63,349	63,297	10,000	13,356	59,941	---	---	---	---	4,000	---	13,356	---
Echo														
Cemetery	---	650	(650)	73	---	(577)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	57,843	126,446	(68,603)	26	10,312	(78,889)	---	---	---	(12,006)	---	---	10,312	---
Water	90,354	121,964	(31,610)	431	15,148	(46,327)	---	---	---	(8,730)	---	---	15,148	---
Total	148,197	249,060	(100,863)	530	25,460	(125,793)	---	---	---	(20,736)	---	---	25,460	---
Eden Prairie														
Liquor	12,067,226	11,042,464	1,024,762	(40,588)	45,050	939,124	---	---	---	800,000	---	---	45,050	159,758
Sewer	7,517,471	8,358,676	(841,205)	4,522	---	(836,683)	---	---	50,000	479,083	---	---	---	---
Storm Water	3,770,562	3,151,291	619,271	(81,426)	361	537,484	---	---	5,000	2,597,578	179,755	---	---	---
Water	11,008,837	13,279,553	(2,270,716)	(199,762)	312,795	(2,783,273)	---	---	20,116	462,601	369,181	---	305,545	350,000
Total	34,364,096	35,831,984	(1,467,888)	(317,254)	358,206	(2,143,348)	---	---	75,116	4,339,262	548,936	---	350,595	509,758
Eden Valley														
Sewer	269,500	237,505	31,995	(9,170)	31,572	(8,747)	---	---	---	---	118,957	85,902	31,572	140,636
Water	443,882	251,877	192,005	11,342	24,307	179,040	---	---	10,000	---	122,232	75,962	14,382	70,833
Total	713,382	489,382	224,000	2,172	55,879	170,293	---	---	10,000	---	241,189	161,864	45,954	211,469
Edgerton														
Refuse	109,526	106,360	3,166	15	---	3,181	---	---	---	---	---	---	---	---
Sewer	137,156	171,355	(34,199)	353	---	(33,846)	---	---	---	---	162,529	---	---	---
Water	411,842	346,855	64,987	23,491	23,572	64,906	---	---	23,000	---	167,589	---	23,572	53,364
Total	658,524	624,570	33,954	23,859	23,572	34,241	---	---	23,000	---	330,118	---	23,572	53,364
Edina														
Aquatic Center	1,144,569	1,212,514	(67,945)	(72,684)	18,467	(159,096)	---	---	---	(16,621)	346	---	18,467	80,000
Arena	2,532,961	3,173,750	(640,789)	28,625	73,000	(685,164)	---	---	16,709	(347,454)	51,570	---	73,000	2,036,000
Art Center	118,217	338,537	(220,320)	14,825	---	(205,495)	---	---	---	(350,000)	---	---	---	---
Braemar Field	491,332	944,350	(453,018)	(45,342)	---	(498,360)	---	---	---	(1,120)	---	---	---	---
Centennial Lakes	959,453	1,381,212	(421,759)	15,470	---	(406,289)	---	---	---	(410,085)	41,399	---	---	---
Edinborough Park	1,405,012	1,880,570	(475,558)	(46,730)	---	(522,288)	---	---	---	(16,933)	---	---	---	---
Golf	6,063,172	5,119,485	943,687	59,232	251,858	751,061	---	---	---	(59,401)	322,118	---	248,753	1,226,476
Liquor	14,427,474	13,733,783	693,691	(69,456)	---	624,235	---	---	---	995,327	64,684	---	---	---
Utilities [1]	32,297,449	19,942,084	12,355,365	43,471	1,184,322	11,214,514	---	---	199,947	526,542	16,879,450	15,519,332	1,184,322	5,757,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	59,439,639	47,726,285	11,713,354	(72,589)	1,527,647	10,113,118	---	---	216,656	320,255	17,359,567	15,519,332	1,524,542	9,099,476
Effie														
Sewage Collection and Disposal [0]	38,165	52,311	(14,146)	---	10,478	(24,624)	---	---	---	(24,577)	---	---	10,478	5,000
Total	38,165	52,311	(14,146)	---	10,478	(24,624)	---	---	---	(24,577)	---	---	10,478	5,000
Eitzen														
Electric [0]	261,801	215,597	46,204	6,872	---	53,076	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	15,670	15,580	90	---	---	90	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	29,690	29,902	(212)	11,050	---	10,838	---	---	---	---	---	---	---	---
Water [0]	41,265	23,057	18,208	---	2,083	16,125	---	---	---	---	---	---	2,083	55,000
Total	348,426	284,136	64,290	17,922	2,083	80,129	---	---	---	---	---	---	2,083	55,000
Elba														
Water [0]	8,066	25,551	(17,485)	2,050	---	(15,435)	---	---	---	---	---	---	---	---
Total	8,066	25,551	(17,485)	2,050	---	(15,435)	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	2,098,209	2,064,021	34,188	138,700	14,386	158,502	---	---	---	146,500	160,588	---	14,386	54,410
Sewer	314,500	275,454	39,046	94,111	8,690	124,467	---	93,961	---	8,500	152,046	---	8,690	55,000
Tipsinah Mounds Campground	279,441	225,049	54,392	815	---	55,207	---	---	---	500	5,946	---	---	---
Water	377,270	332,342	44,928	1,098,077	26,292	1,116,713	---	1,094,934	---	8,500	3,198,176	1,979,335	26,292	95,620
Total	3,069,420	2,896,866	172,554	1,331,703	49,368	1,454,889	---	1,188,895	---	164,000	3,516,756	1,979,335	49,368	205,030
Elgin														
Building [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [23]	183,393	164,192	19,201	---	816	18,385	---	---	---	---	---	---	816	32,000
Water [23]	188,961	171,040	17,921	59,518	13,564	63,875	59,518	---	---	---	---	---	13,564	121,022
Total	372,354	335,232	37,122	59,518	14,380	82,260	59,518	---	---	---	---	---	14,380	153,022
Elizabeth														
Liquor	474,542	499,804	(25,262)	---	---	(25,262)	---	---	---	---	---	---	---	---
Sewer	22,370	14,140	8,230	---	6,080	2,150	---	---	---	---	---	---	6,080	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	78,709	108,686	(29,977)	---	9,231	(39,208)	---	---	---	---	---	---	9,231	35,000
Total	575,621	622,630	(47,009)	---	15,311	(62,320)	---	---	---	---	---	---	15,311	35,000
Elk River														
Electric	43,823,056	42,411,605	1,411,451	788,759	851,199	1,349,011	---	---	---	1,531,633	7,959,560	---	851,199	1,264,124
Garbage	1,889,247	1,670,454	218,793	(75,952)	---	142,841	---	---	---	54,000	---	---	---	---
Liquor	8,531,414	7,784,683	746,731	(489,851)	344	256,536	---	---	---	1,000,000	---	---	344	3,772
Sewer	2,633,732	3,651,793	(1,018,061)	(999,746)	107,372	(2,125,179)	---	---	---	165,000	122,747	---	107,372	7,494,903
Storm Water	609,101	663,420	(54,319)	(191,635)	---	(245,954)	---	---	---	135,000	---	---	---	---
Water	2,988,835	3,167,981	(179,146)	394,402	50,098	165,158	---	---	---	---	2,816,404	---	40,948	320,000
Total	60,475,385	59,349,936	1,125,449	(574,023)	1,009,013	(457,587)	---	---	---	2,885,633	10,898,711	---	999,863	9,082,799
Elko New Market														
Sewer	1,206,276	1,077,197	129,079	189	101,562	27,706	---	---	---	---	66,575	---	101,562	170,052
Storm Water	233,749	228,105	5,644	5,004	3,255	7,393	---	---	---	---	10,642	---	3,255	39,030
Water	1,347,770	1,163,655	184,115	2,174	121,492	64,797	---	---	---	---	2,919	---	121,492	635,543
Total	2,787,795	2,468,957	318,838	7,367	226,309	99,896	---	---	---	---	80,136	---	226,309	844,625
Elkton														
Water and Sewer [0]	28,133	54,918	(26,785)	9,198	3,570	(21,157)	---	8,087	50	(24,500)	---	---	3,570	16,000
Total	28,133	54,918	(26,785)	9,198	3,570	(21,157)	---	8,087	50	(24,500)	---	---	3,570	16,000
Ellendale														
Garbage	48,418	49,814	(1,396)	---	---	(1,396)	---	---	---	---	---	---	---	---
Sewer	104,813	96,711	8,102	134	---	8,236	---	---	---	(48,866)	85,812	---	---	15,390
Water	323,148	202,498	120,650	1,514	19,048	103,116	---	---	1,514	(9,624)	54,428	---	19,048	185,935
Total	476,379	349,023	127,356	1,648	19,048	109,956	---	---	1,514	(58,490)	140,240	---	19,048	201,325
Ellsworth														
Parkview Manor Municipal Nursing Home [14] [29]	2,452,231	2,630,779	(178,548)	60,025	---	(118,523)	---	49,006	---	---	20,266	---	---	---
Refuse [0]	47,919	45,472	2,447	---	---	2,447	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer [0]	119,567	48,339	71,228	454	6,615	65,067	---	---	---	---	---	---	6,615	25,000
Water	154,672	71,202	83,470	3,639	---	87,109	---	---	---	---	---	---	---	---
Total	2,774,389	2,795,792	(21,403)	64,118	6,615	36,100	---	49,006	---	---	20,266	---	6,615	25,000
Elmore														
Liquor	100,245	108,629	(8,384)	---	---	(8,384)	---	---	---	---	---	---	---	---
Refuse	56,287	61,171	(4,884)	---	---	(4,884)	---	---	---	(13,060)	---	---	---	---
Sewer	98,683	182,447	(83,764)	41,465	38,608	(80,907)	27,440	---	---	---	---	---	38,608	30,800
Water	151,980	212,424	(60,444)	31,509	49,690	(78,625)	21,560	---	---	---	---	---	49,690	34,200
Total	407,195	564,671	(157,476)	72,974	88,298	(172,800)	49,000	---	---	(13,060)	---	---	88,298	65,000
Ely														
Electric	4,054,709	3,588,888	465,821	10,467	2,226	474,062	---	47,162	1,396	---	177,815	---	2,226	27,246
Housing and Redevelopment Authority Business Activities [29]	326,757	203,408	123,349	956	97,841	26,464	---	---	---	---	7,820	---	97,841	95,000
Housing and Redevelopment Authority Capital Program Fund [29]	---	---	---	22,400	751	21,649	---	122,703	---	121,952	---	---	---	---
Housing and Redevelopment Authority Low Rent Public Housing [29]	469,412	939,941	(470,529)	427,167	80,217	(123,579)	---	426,495	---	(121,952)	24,749	---	22,056	44,140
Sewer	1,137,151	1,014,088	123,063	2,243	32,249	93,057	---	140,000	5,357,808	---	5,277,960	360,319	32,249	78,955
Water	823,716	764,373	59,343	6,489	1,140	64,692	---	---	---	---	17,198	---	1,140	13,955
Total	6,811,745	6,510,698	301,047	469,722	214,424	556,345	---	736,360	5,359,204	---	5,505,542	360,319	155,512	259,296
Elysian														
Environmental Utility	39,246	14,208	25,038	---	11,123	13,915	---	---	---	---	---	---	11,123	25,700
Refuse Collection	69,403	69,273	130	---	---	130	---	---	---	---	---	---	---	---
Sewer Utility	227,911	245,236	(17,325)	3,948	2,453	(15,830)	---	---	---	---	---	---	2,453	5,450
Water Utility	236,712	185,977	50,735	30,990	13,627	68,098	---	---	---	---	86,929	---	13,627	103,750
Total	573,272	514,694	58,578	34,938	27,203	66,313	---	---	---	---	86,929	---	27,203	134,900
Emily														
Sewer [0]	78,493	44,390	34,103	76,270	28,458	81,915	68,162	---	2,957	---	---	---	28,458	60,000
Total	78,493	44,390	34,103	76,270	28,458	81,915	68,162	---	2,957	---	---	---	28,458	60,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Emmons														
Garbage [0]	24,838	25,030	(192)	2	---	(190)	---	---	---	(1,000)	---	---	---	---
Sewer [0]	31,975	31,507	468	10	---	478	---	---	---	---	4,020	---	---	---
Water [0]	31,961	33,596	(1,635)	52	---	(1,583)	---	---	---	---	---	---	---	---
Total	88,774	90,133	(1,359)	64	---	(1,295)	---	---	---	(1,000)	4,020	---	---	---
Erskine														
Sewer	100,982	125,283	(24,301)	52	2,413	(26,662)	---	---	---	(25,955)	46,774	---	2,413	18,000
Water	132,831	149,305	(16,474)	40	12,254	(28,688)	---	---	---	---	14,900	---	12,254	62,155
Total	233,813	274,588	(40,775)	92	14,667	(55,350)	---	---	---	(25,955)	61,674	---	14,667	80,155
Evan														
Water and Sewer [0]	39,789	33,940	5,849	15,072	---	20,921	15,000	---	---	---	---	---	---	---
Total	39,789	33,940	5,849	15,072	---	20,921	15,000	---	---	---	---	---	---	---
Evansville														
Sewer	141,563	199,813	(58,250)	4,133	1,412	(55,529)	---	---	---	29,793	---	---	1,412	10,000
Water	158,636	226,213	(67,577)	3,785	5,505	(69,297)	---	---	---	29,793	---	---	5,505	39,502
Total	300,199	426,026	(125,827)	7,918	6,917	(124,826)	---	---	---	59,586	---	---	6,917	49,502
Eveleth														
Economic Development Authority - Lincoln Place [29]	364,144	298,720	65,424	1,191	33,152	33,463	---	---	---	---	23,873	---	22,486	80,151
Golf Course	161,796	253,717	(91,921)	---	---	(91,921)	---	---	---	(76,121)	4,400	---	---	---
Housing and Redevelopment Authority	131,188	303,839	(172,651)	108,617	230	(64,264)	---	134,192	---	---	28,386	---	---	---
Medical Office Building	105,440	41,651	63,789	---	8,753	55,036	---	---	---	---	---	---	8,753	54,941
Refuse	501,445	461,158	40,287	624	3,380	37,531	---	---	---	---	---	---	3,380	39,733
Sewer Treatment Plants	712,686	862,353	(149,667)	324	7,943	(157,286)	---	---	---	---	555,494	121,961	7,943	208,297
Water Utility	861,827	967,768	(105,941)	1,432	31,444	(135,953)	---	---	---	---	658,008	140,849	31,444	199,465
Total	2,838,526	3,189,206	(350,680)	112,188	84,902	(323,394)	---	134,192	---	(76,121)	1,270,161	262,810	74,006	582,587

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Excelsior														
Commercial Docks	456,068	208,146	247,922	(9,240)	---	238,682	---	---	---	200,000	---	---	---	---
Sewer	503,421	691,559	(188,138)	(33,821)	82,774	(304,733)	---	---	---	---	556,246	---	82,774	117,707
Solid Waste	43,140	92,753	(49,613)	1,243	---	(48,370)	---	---	---	---	---	---	---	---
Street Light Utility	75,309	103,306	(27,997)	(1,395)	---	(29,392)	---	---	---	---	---	---	---	---
Surface Water Management	263,153	191,029	72,124	(9,553)	45,969	16,602	---	---	---	---	320,657	---	45,969	72,737
Water	931,158	752,576	178,582	(15,602)	119,228	43,752	---	---	---	---	576,877	---	119,228	304,446
Total	2,272,249	2,039,369	232,880	(68,368)	247,971	(83,459)	---	---	---	200,000	1,453,780	---	247,971	494,890
Eyota														
Sewer Utility	399,863	382,030	17,833	749	---	18,582	---	---	---	---	---	---	---	---
Storm Water Utility	49,421	135,869	(86,448)	22	---	(86,426)	---	---	---	(46,176)	32,661	---	---	---
Water Utility	230,128	220,406	9,722	6,810	---	16,532	---	---	---	142,497	42,000	---	---	---
Total	679,412	738,305	(58,893)	7,581	---	(51,312)	---	---	---	96,321	74,661	---	---	---
Fairfax														
Electric	953,629	655,813	297,816	135,508	---	433,324	---	---	---	305,000	6,264	---	---	---
Housing and Redevelopment Authority - Fairview	161,722	155,443	6,279	2,079	443	7,915	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Southview	71,656	50,425	21,231	355	6,191	15,395	---	---	---	---	---	---	6,191	5,639
Natural Gas	1,794,849	1,571,696	223,153	(1,434)	---	221,719	---	---	---	185,000	190,894	---	---	---
Sanitary Sewer	218,864	180,827	38,037	1,431	---	39,468	---	---	---	101,628	19,269	---	---	---
Storm Sewer	96,591	70,441	26,150	784	---	26,934	---	---	---	173,515	132,782	---	---	---
Water	343,106	337,268	5,838	1,770	9,006	(1,398)	---	---	---	42,402	---	---	9,006	33,000
Total	3,640,417	3,021,913	618,504	140,493	15,640	743,357	---	---	---	807,545	349,209	---	15,197	38,639
Fairmont														
Electric Department	15,368,438	14,586,358	782,080	26,569	83,355	725,294	---	---	---	611,363	463,609	---	---	---
Liquor	4,539,324	3,898,787	640,537	(89,199)	---	551,338	---	---	---	376,550	---	---	---	---
Parking Lot	8,525	5,343	3,182	(251)	---	2,931	---	---	---	---	---	---	---	---
Sewer	3,326,664	2,720,603	606,061	(31,644)	48,695	525,722	---	---	20,906	88,682	1,798,539	---	36,333	781,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer Utility	589,586	568,989	20,597	(20,594)	---	3	---	---	---	---	---	---	---	---
Water Department	5,187,509	3,998,503	1,189,006	(64,223)	495,944	628,839	---	---	20,906	138,336	1,392,982	668,149	476,661	928,479
Total	29,020,046	25,778,583	3,241,463	(179,342)	627,994	2,434,127	---	---	41,812	1,214,931	3,655,130	668,149	512,994	1,709,479
Falcon Heights														
Sanitary Sewer	1,038,379	852,016	186,363	(5,442)	---	180,921	---	---	---	---	173,384	---	---	---
Storm Drainage	191,637	171,265	20,372	(1,037)	---	19,335	---	---	---	---	---	---	---	---
Total	1,230,016	1,023,281	206,735	(6,479)	---	200,256	---	---	---	---	173,384	---	---	---
Faribault														
Sewer	6,649,472	5,281,929	1,367,543	(527,800)	264,146	575,597	---	---	---	210,000	470,570	---	261,899	1,224,000
Storm Water	1,400,098	793,545	606,553	(175,947)	---	430,606	---	---	---	---	477,474	---	---	---
Water	4,075,971	2,860,077	1,215,894	(375,829)	87,783	752,282	---	---	1,496,181	90,000	3,264,086	---	87,783	480,527
Total	12,125,541	8,935,551	3,189,990	(1,079,576)	351,929	1,758,485	---	---	1,496,181	300,000	4,212,130	---	349,682	1,704,527
Farmington														
Liquor	6,387,611	5,940,069	447,542	(38,575)	37,334	371,633	---	---	2,275	142,966	11,104	---	37,334	29,246
Sewer Utility	2,607,594	2,604,412	3,182	(63,562)	1,876	(62,256)	---	---	---	585,838	---	---	---	---
Solid Waste	21,746	686,094	(664,348)	580,176	---	(84,172)	---	---	---	155,999	---	---	---	---
Storm Water Utility	1,227,091	719,225	507,866	(58,734)	---	449,132	---	---	---	1,026,052	---	---	---	---
Street Light Utility	233,899	210,174	23,725	(7,311)	---	16,414	---	---	---	---	---	---	---	---
Water Utility	2,238,210	1,799,190	439,020	2,303	15,164	426,159	---	---	5,787	1,365,703	15,803	---	15,164	65,000
Total	12,716,151	11,959,164	756,987	414,297	54,374	1,116,910	---	---	8,062	3,276,558	26,907	---	52,498	94,246
Federal Dam														
Sewage Collection and Disposal [0]	20,726	33,830	(13,104)	16,370	1,263	2,003	16,370	---	---	---	1,833	---	---	---
Total	20,726	33,830	(13,104)	16,370	1,263	2,003	16,370	---	---	---	1,833	---	---	---
Felton														
Garbage [0]	26,405	32,523	(6,118)	---	---	(6,118)	---	---	---	---	---	---	---	---
Sewer [0]	23,841	14,153	9,688	(11,178)	---	(1,490)	---	---	---	8,996	---	---	---	---
Water [0]	12,458	15,613	(3,155)	---	---	(3,155)	---	---	---	---	---	---	---	---
Total	62,704	62,289	415	(11,178)	---	(10,763)	---	---	---	8,996	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Fergus Falls														
Liquor	7,310,030	6,295,317	1,014,713	(56,199)	---	958,514	---	---	2,964	675,189	---	---	---	---
Sewage Disposal	2,245,650	1,972,824	272,826	(696,519)	---	(423,693)	---	---	2,070	295,200	79,457	---	---	---
Storm Water	647,337	501,266	146,071	(123,423)	17,685	4,963	---	---	369	103,301	---	---	17,685	35,000
Waste Management	3,844,327	3,203,063	641,264	(295,467)	39,108	306,689	---	---	3,167	265,722	---	---	39,018	115,000
Water Department	2,788,643	1,945,006	843,637	(398,678)	43,955	401,004	---	---	2,199	286,056	108,439	---	43,955	225,000
Total	16,835,987	13,917,476	2,918,511	(1,570,286)	100,748	1,247,477	---	---	10,769	1,625,468	187,896	---	100,658	375,000
Fertile														
Nursing Home [14]	6,109,398	6,654,292	(544,894)	109,775	128,525	(563,644)	---	109,775	---	73,119	43,106	---	128,525	50,000
Sewer	84,084	95,715	(11,631)	---	---	(11,631)	---	---	---	---	---	---	---	---
Water	271,853	260,457	11,396	---	33,602	(22,206)	---	---	---	---	---	---	33,602	138,122
Total	6,465,335	7,010,464	(545,129)	109,775	162,127	(597,481)	---	109,775	---	73,119	43,106	---	162,127	188,122
Fifty Lakes														
Liquor	874,663	802,768	71,895	---	---	71,895	---	---	---	4,723	---	---	---	---
Total	874,663	802,768	71,895	---	---	71,895	---	---	---	4,723	---	---	---	---
Finlayson														
Liquor	994,714	881,889	112,825	123	4,819	108,129	---	---	---	---	---	---	4,819	11,988
Sewer	56,103	43,210	12,893	---	---	12,893	---	---	---	---	---	---	---	---
Water	82,219	78,983	3,236	16,428	2,852	16,812	16,428	---	---	---	---	---	2,852	35,000
Total	1,133,036	1,004,082	128,954	16,551	7,671	137,834	16,428	---	---	---	---	---	7,671	46,988
Fisher														
Refuse and Recycling	39,299	48,057	(8,758)	---	---	(8,758)	---	---	---	---	---	---	---	---
Sewer	103,405	51,404	52,001	---	33,730	18,271	---	---	---	---	---	---	33,730	30,000
Water	141,731	154,540	(12,809)	2,504	3,390	(13,695)	---	---	---	---	---	---	3,390	112,000
Total	284,435	254,001	30,434	2,504	37,120	(4,182)	---	---	---	---	---	---	37,120	142,000
Flensburg														
Refuse or Garbage Collection [0]	9,785	24,427	(14,642)	---	---	(14,642)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewage Collection and Disposal [0]	7,525	7,660	(135)	---	---	(135)	---	---	---	---	---	---	---	---
Total	17,310	32,087	(14,777)	---	---	(14,777)	---	---	---	---	---	---	---	---
Floodwood														
Sewer [0]	101,489	101,830	(341)	1,861,956	1,411	1,860,204	---	---	1,861,956	13,018	2,107,314	247,944	1,411	4,275
Water [0]	159,326	105,401	53,925	2,586	2,552	53,959	---	---	2,586	---	---	---	2,552	13,275
Total	260,815	207,231	53,584	1,864,542	3,963	1,914,163	---	---	1,864,542	13,018	2,107,314	247,944	3,963	17,550
Florence														
Garbage [0]	2,214	2,695	(481)	---	---	(481)	---	---	---	---	---	---	---	---
Water [0]	7,195	5,019	2,176	126,159	---	128,335	---	126,159	---	---	506,722	---	---	---
Total	9,409	7,714	1,695	126,159	---	127,854	---	126,159	---	---	506,722	---	---	---
Foley														
Sewer	971,425	354,447	616,978	7,973,723	22,088	8,568,613	---	---	8,000,000	---	17,449,536	9,674,604	22,088	---
Water	548,410	328,472	219,938	(20,237)	---	199,701	---	---	---	---	272,493	---	---	---
Total	1,519,835	682,919	836,916	7,953,486	22,088	8,768,314	---	---	8,000,000	---	17,722,029	9,674,604	22,088	---
Forada														
Sewer	138,838	132,135	6,703	20,577	29,913	(2,633)	20,460	---	---	---	---	---	29,913	55,000
Total	138,838	132,135	6,703	20,577	29,913	(2,633)	20,460	---	---	---	---	---	29,913	55,000
Forest Lake														
Sewer	3,391,229	2,972,639	418,590	(79,836)	69,715	269,039	---	---	---	25,000	3,789,771	---	69,715	400,000
Water	2,472,794	2,067,588	405,206	(202,580)	329,245	(126,619)	---	---	10,560	(2,262,605)	3,860,088	---	329,245	815,000
Total	5,864,023	5,040,227	823,796	(282,416)	398,960	142,420	---	---	10,560	(2,237,605)	7,649,859	---	398,960	1,215,000
Foreston														
Municipal Liquor Store	462,369	441,984	20,385	22,403	---	42,788	---	---	228	28,612	---	---	---	---
Sewage Collection and Disposal [0]	65,404	12,457	52,947	30	2,783	50,194	---	---	---	---	420	---	2,783	35,000
Water [0]	28,336	38,660	(10,324)	31	---	(10,293)	---	---	---	---	420	---	---	---
Total	556,109	493,101	63,008	22,464	2,783	82,689	---	---	228	28,612	840	---	2,783	35,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Fosston														
Cable Television	175,641	174,101	1,540	---	---	1,540	---	---	---	30,174	---	---	---	---
Light and Power	3,820,995	3,394,593	426,402	84,468	14,040	496,830	---	---	---	275,000	387,931	204,857	14,040	133,953
Natural Gas	1,796,975	1,451,704	345,271	10,845	13,628	342,488	---	---	---	250,000	---	23,776	13,628	97,806
Omland Court	52,694	92,139	(39,445)	152	---	(39,293)	---	---	---	---	---	---	---	5,100
Sewer	870,201	737,117	133,084	13,031	56,462	89,653	---	---	---	13,281	56,095	---	56,462	213,600
Water	511,559	428,268	83,291	22,176	33,075	72,392	18,075	---	---	94,234	47,125	---	22,176	175,400
Total	7,228,065	6,277,922	950,143	130,672	117,205	963,610	18,075	---	---	662,689	491,151	228,633	106,306	625,859
Fountain														
Sewer	168,272	284,949	(116,677)	69,114	5,136	(52,699)	63,969	---	---	---	3,403	---	5,136	54,000
Water	64,979	92,427	(27,448)	59,217	---	31,769	---	---	---	---	2,305	---	---	---
Total	233,251	377,376	(144,125)	128,331	5,136	(20,930)	63,969	---	---	---	5,708	---	5,136	54,000
Franklin														
Sewer	138,041	144,749	(6,708)	22,178	46,132	(30,662)	---	---	---	---	---	---	46,132	---
Water	133,030	140,735	(7,705)	19,480	37,744	(25,969)	---	---	---	---	---	---	37,744	---
Total	271,071	285,484	(14,413)	41,658	83,876	(56,631)	---	---	---	---	---	---	83,876	---
Frazee														
Economic Development Authority [29]	38,622	52,935	(14,313)	62,304	77,376	(29,385)	---	---	---	---	---	---	53,376	---
Event Center	50,153	73,108	(22,955)	25,000	---	2,045	---	---	---	---	---	---	---	---
Liquor	609,746	601,391	8,355	56,866	---	65,221	---	---	---	---	8,740	---	---	---
Sewer	244,336	189,647	54,689	1,374	13,145	42,918	---	---	---	---	510,714	812,554	13,145	324,764
Water	394,990	306,748	88,242	---	40,130	48,112	---	---	608,475	---	758,140	925,825	40,130	869,660
Total	1,337,847	1,223,829	114,018	145,544	130,651	128,911	---	---	608,475	---	1,277,594	1,738,379	106,651	1,194,424
Freeborn														
Garbage	19,113	19,868	(755)	---	---	(755)	---	---	---	---	---	---	---	---
Sewer	41,554	33,117	8,437	182	---	8,619	---	---	---	---	3,800	---	---	---
Water	64,635	122,350	(57,715)	199	18,046	(75,562)	---	---	---	(20,000)	---	---	18,046	27,000
Total	125,302	175,335	(50,033)	381	18,046	(67,698)	---	---	---	(20,000)	3,800	---	18,046	27,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Freeport														
Sewer	139,364	82,972	56,392	4,473	---	60,865	---	---	---	41,000	---	---	---	25,000
Water	142,078	99,828	42,250	9,502	28,376	23,376	959	---	---	41,000	14,699	---	28,376	15,000
Total	281,442	182,800	98,642	13,975	28,376	84,241	959	---	---	82,000	14,699	---	28,376	40,000
Fridley														
Liquor	6,521,618	6,021,522	500,096	(31,031)	43,707	425,358	---	---	---	338,500	---	---	43,707	102,133
Sewer	6,639,735	6,242,040	397,695	420,713	4,200	814,208	---	497,348	50,000	---	524,544	---	---	---
Storm Water	1,767,347	1,468,142	299,205	289,651	3,100	585,756	---	297,487	386,448	---	386,061	---	---	---
Water	4,545,403	3,073,535	1,471,868	(169,440)	154,668	1,147,760	---	---	7,229	---	649,142	---	154,668	565,000
Total	19,474,103	16,805,239	2,668,864	509,893	205,675	2,973,082	---	794,835	443,677	338,500	1,559,747	---	198,375	667,133
Frost														
Ambulance	9,485	24,845	(15,360)	12,585	---	(2,775)	---	---	4,175	---	---	---	---	---
Sewer	70,632	64,257	6,375	787	18,778	(11,616)	---	---	---	(1,050)	---	---	18,778	28,445
Water	57,053	63,315	(6,262)	2,563	1,035	(4,734)	---	---	---	(3,000)	---	---	1,035	21,000
Total	137,170	152,417	(15,247)	15,935	19,813	(19,125)	---	---	4,175	(4,050)	---	---	19,813	49,445
Fulda														
Sewer	90,396	107,447	(17,051)	40,026	124	22,851	---	14,948	---	2,544	58,103	---	---	---
Water and Refuse [2]	208,687	254,023	(45,336)	288,847	95,417	148,094	---	171	---	83,048	57,976	---	---	---
Total	299,083	361,470	(62,387)	328,873	95,541	170,945	---	15,119	---	85,592	116,079	---	---	---
Garfield														
Sewer	81,648	95,588	(13,940)	---	10,238	(24,178)	---	---	---	---	---	---	10,238	12,320
Water	62,772	53,580	9,192	7	8,043	1,156	---	---	---	---	---	---	8,043	9,680
Total	144,420	149,168	(4,748)	7	18,281	(23,022)	---	---	---	---	---	---	18,281	22,000
Garvin														
Garbage	12,501	12,677	(176)	---	377	(553)	---	---	---	---	---	---	---	---
Sewer	38,175	73,223	(35,048)	15,191	11,240	(31,097)	15,116	---	---	---	---	---	10,106	---
Water	21,624	23,743	(2,119)	13,005	7,214	3,672	---	12,916	---	---	12,916	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	72,300	109,643	(37,343)	28,196	18,831	(27,978)	15,116	12,916	---	---	12,916	---	10,106	---
Gary														
Laundromat Fund [0]	15,429	10,031	5,398	---	---	5,398	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	19,385	20,838	(1,453)	---	---	(1,453)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	67,249	74,329	(7,080)	20,529	---	13,449	---	---	---	---	60,000	---	---	---
Wastewater Fund [0]	60,000	---	60,000	40	21,425	38,615	---	---	---	---	---	---	21,425	25,000
Water [0]	83,573	52,635	30,938	2,890	---	33,828	---	---	---	---	6,352	---	---	---
Water Project Fund [0]	67,018	39,319	27,699	15	14,933	12,781	---	---	---	---	---	---	14,933	20,831
Total	312,654	197,152	115,502	23,474	36,358	102,618	---	---	---	---	66,352	---	36,358	45,831
Gaylord														
Refuse	198,090	171,849	26,241	352	---	26,593	---	---	---	---	---	---	---	---
Sewer Utility	390,331	460,423	(70,092)	41,822	28,349	(56,619)	---	24,167	---	(4,167)	49,222	---	28,349	59,509
Storm Water	195,059	305,546	(110,487)	(1,838)	51,986	(164,311)	---	---	---	(4,167)	155,440	---	51,986	62,414
Water Utility	664,879	488,231	176,648	(7,328)	57,586	111,734	---	---	---	75,833	26,957	---	57,586	178,856
Total	1,448,359	1,426,049	22,310	33,008	137,921	(82,603)	---	24,167	---	67,499	231,619	---	137,921	300,779
Gem Lake														
Sewer	61,942	64,472	(2,530)	(17,892)	---	(20,422)	---	---	---	---	---	---	---	---
Water	26,330	63,955	(37,625)	2,194	---	(35,431)	---	---	---	---	---	---	---	---
Total	88,272	128,427	(40,155)	(15,698)	---	(55,853)	---	---	---	---	---	---	---	---
Geneva														
Garbage [0]	29,820	29,289	531	---	---	531	---	---	---	---	---	---	---	---
Sewer [0]	48,417	22,083	26,334	---	---	26,334	---	---	---	---	---	---	---	---
Water [0]	63,751	139,689	(75,938)	29,342	---	(46,596)	---	29,342	---	---	---	---	---	---
Total	141,988	191,061	(49,073)	29,342	---	(19,731)	---	29,342	---	---	---	---	---	---
Georgetown														
Garbage [0]	13,839	11,497	2,342	---	---	2,342	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,556	1,170	1,386	---	---	1,386	---	---	---	---	---	---	---	---
Sewer [0]	9,601	---	9,601	---	---	9,601	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water [0]	15,631	14,282	1,349	---	---	1,349	---	---	---	---	---	---	---	---
Total	41,627	26,949	14,678	---	---	14,678	---	---	---	---	---	---	---	---
Ghent														
Refuse	31,604	33,269	(1,665)	466	---	(1,199)	466	---	---	---	---	---	---	---
Sewer	85,223	77,695	7,528	---	---	7,528	---	---	---	---	33,996	---	---	---
Water	116,565	75,095	41,470	971	172	42,269	865	---	---	---	---	---	172	14,000
Total	233,392	186,059	47,333	1,437	172	48,598	1,331	---	---	---	33,996	---	172	14,000
Gibbon														
Sewer	119,785	124,031	(4,246)	1,471	5,855	(8,630)	---	---	---	---	---	---	5,855	29,749
Storm Sewer Fund	23,310	80	23,230	---	---	23,230	---	---	---	---	---	---	---	---
Water	236,459	209,716	26,743	2,834	35,122	(5,545)	---	---	---	(36,145)	---	---	35,122	87,000
Total	379,554	333,827	45,727	4,305	40,977	9,055	---	---	---	(36,145)	---	---	40,977	116,749
Gilbert														
Electric	1,100,995	1,089,602	11,393	---	15	11,378	---	---	---	---	39,214	---	---	---
Sanitation	202,818	246,609	(43,791)	---	---	(43,791)	---	---	---	---	---	---	---	---
Sewer Usage	1,080,647	1,159,970	(79,323)	18,428	106,577	(167,472)	24,505	---	760,436	2,904,913	838,363	1,518,887	72,905	385,355
Water	521,069	700,212	(179,143)	---	57,801	(236,944)	858	---	65,194	1,035,000	---	1,035,000	24,129	37,628
Total	2,905,529	3,196,393	(290,864)	18,428	164,393	(436,829)	25,363	---	825,630	3,939,913	877,577	2,553,887	97,034	422,983
Gilman														
Liquor	474,806	468,750	6,056	49,982	---	56,038	---	---	---	---	27,468	---	---	---
Sewer [0]	28,600	30,350	(1,750)	90	---	(1,660)	---	---	---	---	---	---	---	---
Total	503,406	499,100	4,306	50,072	---	54,378	---	---	---	---	27,468	---	---	---
Glencoe														
Airport	100,010	459,049	(359,039)	203,914	129	(155,254)	---	163,692	22,642	---	291,928	---	---	---
City Center	67,915	336,980	(269,065)	153,129	42,447	(158,383)	150,275	---	---	(150,000)	---	---	42,447	151,000
Light and Power Commission [29]	13,249,943	11,644,628	1,605,315	53,810	322,689	1,336,436	---	---	---	---	999,833	---	---	---
Liquor	2,459,578	2,207,452	252,126	206	12,459	239,873	---	---	---	220,000	56,466	---	12,459	34,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sanitation	33,914	22,006	11,908	38	---	11,946	---	---	---	7,000	---	---	---	---
Storm Water Management	527,093	233,364	293,729	418	6,142	288,005	---	---	---	380,000	80,160	---	6,142	107,822
Wastewater Treatment Plant	2,433,975	2,265,625	168,350	24,179	123,450	69,079	---	---	---	631,500	1,022,989	789,362	123,450	796,000
Water	1,316,432	1,027,691	288,741	158,803	---	447,544	---	---	---	462,500	38,339	---	---	---
Total	20,188,860	18,196,795	1,992,065	594,497	507,316	2,079,246	150,275	163,692	22,642	1,551,000	2,489,715	789,362	184,498	1,088,822
Glenville														
Garbage	38,209	38,910	(701)	---	---	(701)	---	---	---	---	---	---	---	---
Sewer	82,099	63,404	18,695	3	---	18,698	---	---	---	---	9,618	---	---	---
Water	60,108	330,503	(270,395)	6	---	(270,389)	---	---	---	---	---	---	---	---
Total	180,416	432,817	(252,401)	9	---	(252,392)	---	---	---	---	9,618	---	---	---
Glenwood														
Ballroom	39,001	103,441	(64,440)	57,178	31,354	(38,616)	---	---	---	(20,000)	---	---	31,354	15,244
Liquor	1,764,924	1,588,623	176,301	5,288	---	181,589	---	---	519	60,000	---	---	---	---
Refuse and Recycling	220,505	185,186	35,319	187	---	35,506	---	---	---	45,000	---	---	---	---
Sewer Utility	793,993	1,011,751	(217,758)	125,690	---	(92,068)	11,288	---	752	---	246,884	---	---	---
Storm Water Utility	82,402	117,254	(34,852)	46	---	(34,806)	---	---	7,171	---	175,637	---	---	---
Water Utility	810,909	550,772	260,137	34,995	17,506	277,626	---	---	325	---	212,286	---	17,506	116,243
Total	3,711,734	3,557,027	154,707	223,384	48,860	329,231	11,288	---	8,767	85,000	634,807	---	48,860	131,487
Glyndon														
Sewer	348,988	315,481	33,507	32,187	5,313	60,381	---	---	---	---	60,138	---	5,313	54,000
Water	389,206	422,065	(32,859)	125	24,331	(57,065)	---	---	---	---	---	---	24,331	1,101,051
Total	738,194	737,546	648	32,312	29,644	3,316	---	---	---	---	60,138	---	29,644	1,155,051
Golden Valley														
Brookview Golf	4,376,050	3,955,293	420,757	(40,834)	22,211	357,712	---	---	---	---	1,785,308	---	---	---
Motor Vehicle	418,035	537,625	(119,590)	135,989	---	16,399	---	---	142,906	30,000	---	---	---	---
Recycling	1,040,416	1,059,807	(19,391)	54,221	---	34,830	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,775,129	2,201,581	573,548	(250,935)	58,501	264,112	---	---	143,127	---	1,478,952	---	58,501	125,000
Water and Sewer	11,802,888	10,186,518	1,616,370	978,481	30,611	2,564,240	1,500,000	---	---	---	3,807,446	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	20,412,518	17,940,824	2,471,694	876,922	111,323	3,237,293	1,500,000	---	286,033	30,000	7,071,706	---	58,501	125,000
Gonvick														
Water, Sewer, and Refuse	122,631	137,833	(15,202)	362	---	(14,840)	---	---	---	(2,436)	13,483	---	---	---
Total	122,631	137,833	(15,202)	362	---	(14,840)	---	---	---	(2,436)	13,483	---	---	---
Good Thunder														
Refuse Collection	53,563	48,963	4,600	---	---	4,600	---	---	---	---	---	---	---	---
Sewer Utility	104,308	104,153	155	(3,037)	---	(2,882)	---	---	---	(150,000)	19,674	---	---	---
Water Utility	85,924	70,264	15,660	1,541	---	17,201	---	---	---	---	---	---	---	---
Total	243,795	223,380	20,415	(1,496)	---	18,919	---	---	---	(150,000)	19,674	---	---	---
Goodhue														
Gas [0]	1,058,865	1,256,725	(197,860)	100,260	---	(97,600)	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	154,461	161,927	(7,466)	---	---	(7,466)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	243,184	273,759	(30,575)	24,623	---	(5,952)	---	---	---	---	---	---	---	---
Swimming Pool [0]	40,686	79,106	(38,420)	10,000	7,400	(35,820)	---	---	---	(80,689)	---	---	7,400	40,000
Water [0]	252,981	205,025	47,956	---	16,050	31,906	---	---	---	---	---	---	16,050	45,000
Total	1,750,177	1,976,542	(226,365)	134,883	23,450	(114,932)	---	---	---	(80,689)	---	---	23,450	85,000
Goodridge														
Liquor	445,244	413,597	31,647	---	---	31,647	---	---	---	20,000	---	---	---	---
Refuse	18,109	11,490	6,619	---	---	6,619	---	---	---	---	---	---	---	---
Sewer	21,112	32,850	(11,738)	---	---	(11,738)	---	---	---	13,179	---	---	---	---
Water	20,251	31,519	(11,268)	---	1,610	(12,878)	---	---	---	---	---	---	1,610	18,000
Total	504,716	489,456	15,260	---	1,610	13,650	---	---	---	33,179	---	---	1,610	18,000
Goodview														
Sewer	776,614	817,652	(41,038)	8,278	---	(32,760)	---	---	---	---	---	---	---	---
Water	718,132	658,736	59,396	22,869	44,753	37,512	---	---	---	---	59,580	---	44,753	235,000
Total	1,494,746	1,476,388	18,358	31,147	44,753	4,752	---	---	---	---	59,580	---	44,753	235,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Graceville														
Sewer	175,194	228,719	(53,525)	14,009	---	(39,516)	---	---	---	---	---	---	---	---
Water	159,409	152,555	6,854	4,622	---	11,476	---	---	---	---	---	---	---	---
Total	334,603	381,274	(46,671)	18,631	---	(28,040)	---	---	---	---	---	---	---	---
Granada														
Utility [3][27]	91,465	86,002	5,463	23,805	7,700	21,568	23,207	---	---	---	106,426	---	7,700	18,000
Total	91,465	86,002	5,463	23,805	7,700	21,568	23,207	---	---	---	106,426	---	7,700	18,000
Grand Marais														
Electric	3,003,894	2,692,077	311,817	9,049	53,009	267,857	---	---	1,111	146,497	123,512	---	43,647	305,000
Liquor	2,355,091	2,124,277	230,814	5,829	---	236,643	---	---	---	200,004	---	---	---	---
Sewer	741,660	691,449	50,211	10,158	36,692	23,677	---	---	158,669	(40,658)	45,680	---	36,692	310,000
Water	399,798	396,372	3,426	37,665	10,519	30,572	33,479	---	92,442	31,838	197,894	---	10,519	79,000
Total	6,500,443	5,904,175	596,268	62,701	100,220	558,749	33,479	---	252,222	337,681	367,086	---	90,858	694,000
Grand Meadow														
Sewer Fund	219,293	133,073	86,220	---	11,511	74,709	---	---	---	(17,500)	819,571	1,251,085	11,511	---
Water Fund	178,252	194,880	(16,628)	---	5,652	(22,280)	---	---	---	(7,500)	---	388,000	5,652	87,500
Total	397,545	327,953	69,592	---	17,163	52,429	---	---	---	(25,000)	819,571	1,639,085	17,163	87,500
Grand Rapids														
Electric [29]	19,120,685	16,069,269	3,051,416	(69,168)	880,934	2,101,314	---	---	---	---	---	---	3,159	135,000
Pokegama Golf Course	864,518	845,560	18,958	4,590	1,657	21,891	---	---	---	---	---	---	1,657	---
Storm Water Utility	857,346	641,897	215,449	(26,382)	---	189,067	---	---	---	---	---	---	---	---
Wastewater Collection [29]	1,859,784	1,622,662	237,122	3,012	18,279	221,855	---	---	---	---	---	---	18,279	473,450
Wastewater Treatment [29]	3,829,629	5,544,207	(1,714,578)	473,345	434,643	(1,675,876)	---	---	---	---	---	---	404,580	1,537,000
Water [29]	1,880,120	2,162,385	(282,265)	8,195	33,363	(307,433)	---	---	---	---	---	---	33,363	854,450
Total	28,412,082	26,885,980	1,526,102	393,592	1,368,876	550,818	---	---	---	---	---	---	461,038	2,999,900
Granite Falls														
Cable Television [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Community Housing [29]	336,022	266,019	70,003	120,292	27,797	162,498	---	---	---	---	---	---	27,797	85,297
Electric	3,861,151	2,911,098	950,053	699,953	83,722	1,566,284	---	---	2,211,297	360,550	1,987,645	---	83,722	385,000
Liquor	1,452,238	1,340,426	111,812	5,631	---	117,443	---	---	---	100,000	---	---	---	---
Motor Vehicle	176,055	174,440	1,615	683	---	2,298	---	---	---	---	---	---	---	---
Sewer	728,465	779,188	(50,723)	311,004	75,823	184,458	274,020	---	---	108,750	---	---	75,823	325,000
Water	1,089,040	1,177,771	(88,731)	178,349	201,820	(112,202)	167,068	---	---	9,500	---	---	201,820	282,800
Total	7,642,971	6,648,942	994,029	1,315,912	389,162	1,920,779	441,088	---	2,211,297	578,800	1,987,645	---	389,162	1,078,097
Grasston														
Sewage Collection and Disposal [0]	16,259	5,511	10,748	4,958	---	15,706	2,746	---	---	---	---	---	---	---
Total	16,259	5,511	10,748	4,958	---	15,706	2,746	---	---	---	---	---	---	---
Green Isle														
Refuse [0]	56,053	46,965	9,088	1,661	---	10,749	---	---	---	---	---	---	---	---
Sewer [0]	224,161	132,079	92,082	830	12,679	80,233	---	---	---	15,577	---	---	12,679	16,250
Water [0]	106,948	85,447	21,501	220	6,827	14,894	---	---	---	(15,577)	56,088	---	6,827	8,750
Total	387,162	264,491	122,671	2,711	19,506	105,876	---	---	---	---	56,088	---	19,506	25,000
Greenbush														
Sanitation	101,526	109,335	(7,809)	84	---	(7,725)	---	---	---	---	---	---	---	---
Sewer	110,489	130,377	(19,888)	16,161	4,467	(8,194)	---	---	---	---	---	---	4,467	14,600
Water	240,807	392,333	(151,526)	122,143	21,352	(50,735)	---	92,395	---	(20,000)	424,703	54,680	21,352	152,179
Total	452,822	632,045	(179,223)	138,388	25,819	(66,654)	---	92,395	---	(20,000)	424,703	54,680	25,819	166,779
Greenfield														
Industrial Park Sewer	79,666	137,253	(57,587)	---	---	(57,587)	---	---	---	---	---	---	---	---
Industrial Park Water	78,190	152,177	(73,987)	(3,659)	---	(77,646)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	23,611	47,333	(23,722)	(2,272)	---	(25,994)	---	---	---	---	---	---	---	---
Storm Water Management	113,146	158,297	(45,151)	(8,710)	---	(53,861)	---	---	---	---	---	---	---	---
Total	294,613	495,060	(200,447)	(14,641)	---	(215,088)	---	---	---	---	---	---	---	---
Greenwood														
Marina [34]	44,200	24,284	19,916	---	---	19,916	---	---	---	20,000	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense							Borrowing	Interest Paid	Principal Payments
Sewer [34]	110,000	111,372	(1,372)	41,090	---	39,718	---	41,090	---	---	---	---	---	---
Total	154,200	135,656	18,544	41,090	---	59,634	---	41,090	---	20,000	---	---	---	---
Grey Eagle														
Garage [0]	32,099	30,329	1,770	---	---	1,770	---	---	---	---	---	---	---	---
Sewer [0]	100,811	40,500	60,311	275	---	60,586	---	---	---	8,157	---	---	---	---
Water [0]	40,433	46,042	(5,609)	114	---	(5,495)	---	---	---	---	---	---	---	---
Total	173,343	116,871	56,472	389	---	56,861	---	---	---	8,157	---	---	---	---
Grove City														
Economic Development Authority - Senior Housing [29]	145,774	107,278	38,496	251,690	27,500	262,686	---	216,975	---	---	276,529	600,000	27,500	---
Electric	1,072,254	1,094,974	(22,720)	8,314	---	(14,406)	---	---	---	---	---	---	---	---
Sewer	186,821	243,887	(57,066)	6,425	81,281	(131,922)	---	---	---	---	---	---	81,281	---
Water	212,847	174,830	38,017	20,118	19,971	38,164	---	---	6,925	---	---	---	19,971	77,000
Total	1,617,696	1,620,969	(3,273)	286,547	128,752	154,522	---	216,975	6,925	---	276,529	600,000	128,752	77,000
Grygla														
Sewer	55,593	51,364	4,229	729	---	4,958	---	---	---	7,500	---	---	---	---
Water	77,086	60,786	16,300	947	---	17,247	---	---	---	(9,948)	---	---	---	---
Total	132,679	112,150	20,529	1,676	---	22,205	---	---	---	(2,448)	---	---	---	---
Gully														
Garbage Fund [0]	14,398	12,107	2,291	---	562	1,729	---	---	---	---	---	---	---	---
Total	14,398	12,107	2,291	---	562	1,729	---	---	---	---	---	---	---	---
Hackensack														
Liquor	1,758,383	1,748,323	10,060	10,905	1,368	19,597	---	---	---	---	13,501	---	1,368	---
Sewer	116,005	144,565	(28,560)	728	---	(27,832)	---	---	---	---	---	---	---	---
Water	104,282	213,425	(109,143)	334	14,502	(123,311)	---	---	---	---	13,000	412,000	14,502	13,000
Total	1,978,670	2,106,313	(127,643)	11,967	15,870	(131,546)	---	---	---	---	26,501	412,000	15,870	13,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Hadley														
Liquor	346,001	272,403	73,598	8,515	3,003	79,110	---	---	---	76,836	5,953	---	---	---
Sewer	28,057	34,931	(6,874)	3,409	9,191	(12,656)	---	---	---	(37,460)	---	---	9,191	---
Water	20,271	49,625	(29,354)	5,825	8,909	(32,438)	---	---	---	(76,836)	---	---	8,909	---
Total	394,329	356,959	37,370	17,749	21,103	34,016	---	---	---	(37,460)	5,953	---	18,100	---
Hallock														
Economic Development Authority	---	19,300	(19,300)	767	---	(18,533)	---	---	---	(20,800)	---	---	---	---
Gas	665,479	566,464	99,015	466	---	99,481	---	---	---	---	---	---	---	---
Sewer	135,512	87,095	48,417	---	4,077	44,340	---	---	---	---	---	---	4,077	25,000
Water	264,275	240,734	23,541	---	6,535	17,006	---	---	---	---	13,804	---	6,535	45,000
Total	1,065,266	913,593	151,673	1,233	10,612	142,294	---	---	---	(20,800)	13,804	---	10,612	70,000
Halstad														
John Wimmer Homes	49,153	41,094	8,059	36	---	8,095	---	---	---	---	17,494	---	---	---
Public Service Utilities [30]	1,520,945	1,513,049	7,896	10,560	---	18,456	---	---	---	---	67,572	---	---	---
Sunrise Apartments	90,668	62,721	27,947	---	---	27,947	---	---	---	---	1,733	---	---	---
Total	1,660,766	1,616,864	43,902	10,596	---	54,498	---	---	---	---	86,799	---	---	---
Hamburg														
Sewer	64,704	167,751	(103,047)	87	1,236	(104,196)	---	---	---	(50,000)	---	---	1,236	16,000
Storm Water	70,318	24,262	46,056	---	12,371	33,685	---	---	---	---	---	---	12,371	57,000
Water	190,105	242,669	(52,564)	1,102	17,536	(68,998)	---	---	---	---	---	---	17,536	125,305
Total	325,127	434,682	(109,555)	1,189	31,143	(139,509)	---	---	---	(50,000)	---	---	31,143	198,305
Hammond														
Sewer	36,991	122,788	(85,797)	---	---	(85,797)	---	---	---	(28,262)	---	---	---	---
Water	27,108	25,461	1,647	---	---	1,647	---	---	---	31	---	---	---	---
Total	64,099	148,249	(84,150)	---	---	(84,150)	---	---	---	(28,231)	---	---	---	---
Hampton														
Sewer	136,033	114,820	21,213	1,504	---	22,717	---	---	---	6,309	13,567	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	87,537	140,191	(52,654)	178	---	(52,476)	---	---	---	29,503	---	---	---	---
Total	223,570	255,011	(31,441)	1,682	---	(29,759)	---	---	---	35,812	13,567	---	---	---
Hancock														
Garbage	84,636	87,568	(2,932)	---	---	(2,932)	---	---	---	---	---	---	---	---
Sewer	186,833	162,584	24,249	71,801	28,374	67,676	67,933	---	---	---	---	---	28,374	113,000
Water	185,119	199,828	(14,709)	2,540	2,855	(15,024)	---	---	---	---	---	---	2,855	85,000
Total	456,588	449,980	6,608	74,341	31,229	49,720	67,933	---	---	---	---	---	31,229	198,000
Hanley Falls														
Garbage	22,010	21,937	73	---	---	73	---	---	---	---	---	---	---	---
Liquor	220,429	235,321	(14,892)	9,487	1,172	(6,577)	---	---	---	---	6,499	---	---	---
Sewer	59,575	52,625	6,950	271	15,802	(8,581)	---	---	---	---	145,970	---	15,565	11,280
Water	111,216	72,271	38,945	282	24,498	14,729	---	---	---	---	76,632	---	24,223	26,570
Total	413,230	382,154	31,076	10,040	41,472	(356)	---	---	---	---	229,101	---	39,788	37,850
Hanover														
Sewer	444,431	395,498	48,933	805,800	555,077	299,656	---	---	---	---	---	---	---	---
Storm Sewer	57,539	108,523	(50,984)	162,855	40,727	71,144	---	---	---	---	---	---	---	---
Water	142,423	374,537	(232,114)	357,799	211,222	(85,537)	---	---	---	---	---	---	---	---
Total	644,393	878,558	(234,165)	1,326,454	807,026	285,263	---	---	---	---	---	---	---	---
Hanska														
Liquor	98,753	125,256	(26,503)	3,176	414	(23,741)	---	---	---	4,640	---	---	---	---
Wastewater	42,796	43,578	(782)	174	---	(608)	---	---	---	---	24,720	---	---	---
Water	83,908	82,845	1,063	7,422	15,225	(6,740)	---	---	---	(16,237)	15,589	---	15,225	46,720
Total	225,457	251,679	(26,222)	10,772	15,639	(31,089)	---	---	---	(11,597)	40,309	---	15,225	46,720
Hardwick														
Refuse [0]	19,163	16,237	2,926	---	---	2,926	---	---	---	---	---	---	---	---
Sewer [0]	22,134	38,809	(16,675)	8	---	(16,667)	---	---	---	---	38,030	---	---	---
Water [0]	27,369	17,521	9,848	---	---	9,848	---	---	---	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	68,666	72,567	(3,901)	8	---	(3,893)	---	---	---	---	38,030	---	---	---
Harmony														
Electric	1,061,038	948,481	112,557	17,177	---	129,734	---	10,609	---	28,000	---	---	---	---
Refuse and Recycling	104,855	99,656	5,199	396	---	5,595	---	---	---	1,000	---	---	---	---
Sewer	354,798	395,291	(40,493)	2,640	919	(38,772)	---	2,638	---	1,441	---	---	919	37,800
Storm Water	33,699	33,732	(33)	671	---	638	---	---	---	2,500	---	---	---	---
Water	261,626	179,551	82,075	3,548	8,302	77,321	---	---	---	66,000	---	---	8,302	58,000
Total	1,816,016	1,656,711	159,305	24,432	9,221	174,516	---	13,247	---	98,941	---	---	9,221	95,800
Harris														
Cemetery	4,350	2,389	1,961	432	---	2,393	---	---	---	---	---	---	---	---
Sewer	125,077	269,711	(144,634)	193,326	37,593	11,099	192,492	---	---	---	---	---	37,593	187,000
Water	132,737	166,231	(33,494)	40,839	11,313	(3,968)	40,435	---	---	---	---	---	11,313	42,000
Total	262,164	438,331	(176,167)	234,597	48,906	9,524	232,927	---	---	---	---	---	48,906	229,000
Hartland														
Sewer Utility	42,413	41,227	1,186	---	---	1,186	---	---	---	---	---	---	---	---
Water Utility	73,405	102,147	(28,742)	---	30,309	(59,051)	1,121	---	---	---	---	---	17,411	24,000
Total	115,818	143,374	(27,556)	---	30,309	(57,865)	1,121	---	---	---	---	---	17,411	24,000
Hastings														
Hydro	856,269	599,906	256,363	(3,795)	---	252,568	---	---	---	268,794	---	---	---	---
Sewer	3,019,636	2,663,467	356,169	(44,484)	59,246	252,439	---	---	---	18,960	725,444	285,000	58,955	65,000
Storm Water	802,509	494,860	307,649	(81,373)	---	226,276	---	---	---	8,655	319,884	---	---	---
Water	3,134,067	2,201,666	932,401	(2,480)	159,845	770,076	---	---	---	38,877	1,602,776	1,420,000	159,845	453,679
Total	7,812,481	5,959,899	1,852,582	(132,132)	219,091	1,501,359	---	---	---	335,286	2,648,104	1,705,000	218,800	518,679
Hatfield														
Garbage [0]	3,011	3,643	(632)	---	---	(632)	---	---	---	---	---	---	---	---
Sewer [0]	11,914	11,522	392	50	---	442	---	---	---	---	---	---	---	---
Water [0]	6,490	16,669	(10,179)	146	---	(10,033)	---	---	---	---	---	---	---	---
Total	21,415	31,834	(10,419)	196	---	(10,223)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Hawley														
Electric	2,635,854	2,500,214	135,640	20,870	---	156,510	---	---	---	161,102	51,177	---	---	---
Gas	1,082,258	855,261	226,997	9,059	---	236,056	---	---	---	80,470	---	---	---	---
Liquor	1,514,063	1,459,266	54,797	165	5,542	49,420	---	---	---	25,000	---	---	5,542	32,000
Sewer	315,039	277,710	37,329	12,580	---	49,909	---	---	---	136,700	---	---	---	---
Water	385,232	300,332	84,900	1,033	7,500	78,433	---	---	---	140,376	---	---	7,500	---
Total	5,932,446	5,392,783	539,663	43,707	13,042	570,328	---	---	---	543,648	51,177	---	13,042	32,000
Hayfield														
Field Crest Care Center [14][29]	4,784,211	5,440,536	(656,325)	652,132	16,861	(21,054)	---	668,282	---	---	56,250	---	16,861	87,552
Water and Sewer	400,922	583,081	(182,159)	311,038	52,528	76,351	306,326	---	---	---	71,620	---	52,528	274,000
Total	5,185,133	6,023,617	(838,484)	963,170	69,389	55,297	306,326	668,282	---	---	127,870	---	69,389	361,552
Hayward														
Sewer	52,963	59,499	(6,536)	905	1,049	(6,680)	---	---	---	---	---	---	1,049	11,000
Water	63,642	45,443	18,199	---	3,180	15,019	---	---	---	---	11,873	---	3,180	12,000
Total	116,605	104,942	11,663	905	4,229	8,339	---	---	---	---	11,873	---	4,229	23,000
Hazel Run														
Sewage Collection and Disposal [0]	11,831	8,193	3,638	---	---	3,638	---	---	---	---	---	---	---	---
Water [0]	11,058	5,878	5,180	11	---	5,191	---	---	---	---	---	---	---	---
Total	22,889	14,071	8,818	11	---	8,829	---	---	---	---	---	---	---	---
Hector														
Hummingbird Court	5,456	26,543	(21,087)	18	---	(21,069)	---	---	---	342,540	---	---	---	---
Sewer	468,469	739,743	(271,274)	503	67,019	(337,790)	---	---	---	(28,410)	55,045	---	67,019	74,861
Water	396,407	573,373	(176,966)	66,220	74,504	(185,250)	---	65,504	---	(31,590)	87,425	---	74,504	83,139
Total	870,332	1,339,659	(469,327)	66,741	141,523	(544,109)	---	65,504	---	282,540	142,470	---	141,523	158,000
Henderson														
Environmental Services	28,790	29,145	(355)	112	319	(562)	---	---	---	---	---	---	319	6,800
Sewer Utility	455,557	211,126	244,431	19,939	65,504	198,866	---	---	---	190,000	66,761	---	65,504	337,198

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	142,623	136,602	6,021	646	33,195	(26,528)	---	---	---	(110,000)	68,436	---	33,195	314,671
Total	626,970	376,873	250,097	20,697	99,018	171,776	---	---	---	80,000	135,197	---	99,018	658,669
Hendricks														
Garbage	50,718	47,880	2,838	2	---	2,840	---	---	---	---	---	---	---	---
Sewer	201,819	127,007	74,812	30,702	37,411	68,103	---	---	20,448	(10,639)	233,680	233,680	37,411	56,970
Water	142,941	136,900	6,041	1,287	9,581	(2,253)	---	---	---	(10,640)	250,794	213,360	9,581	9,130
Total	395,478	311,787	83,691	31,991	46,992	68,690	---	---	20,448	(21,279)	484,474	447,040	46,992	66,100
Hendrum														
Economic Development Authority	7,904	19,039	(11,135)	772	---	(10,363)	---	---	---	(6,000)	---	---	---	---
Garbage	30,052	31,724	(1,672)	2,907	---	1,235	---	---	---	(2,850)	---	---	---	---
Sewer	61,619	57,803	3,816	3,631	4,660	2,787	---	---	---	(1,210)	---	---	4,660	27,000
Water	61,007	74,577	(13,570)	6,062	5,192	(12,700)	---	---	---	3,285	---	---	5,192	16,000
Total	160,582	183,143	(22,561)	13,372	9,852	(19,041)	---	---	---	(6,775)	---	---	9,852	43,000
Henning														
Ambulance	189,887	212,633	(22,746)	9,905	5,077	(17,918)	22	---	5,471	---	---	---	5,077	20,036
Country View Apartments	60,545	47,129	13,416	57,119	73	70,462	---	---	---	---	71,600	---	73	11,910
Electric	881,798	735,603	146,195	77,530	98,906	124,819	---	---	---	---	162,952	---	98,906	117,101
Natural Gas	744,993	699,301	45,692	3,269	13,157	35,804	---	---	---	---	32,350	---	13,157	55,587
Sewer	241,995	241,264	731	69,857	23,002	47,586	---	---	64,364	---	216,940	16,091	23,002	93,134
Water	360,774	325,533	35,241	64,278	12,986	86,533	---	---	58,741	---	168,379	14,594	12,986	108,109
Willow Creek Senior Housing	916,968	837,178	79,790	3,015	64,139	18,666	---	---	---	(15,000)	8,352	---	64,139	90,000
Total	3,396,960	3,098,641	298,319	284,973	217,340	365,952	22	---	128,576	(15,000)	660,573	30,685	217,340	495,877
Henriette														
Sewer [0]	24,312	23,698	614	---	1,623	(1,009)	---	---	---	---	---	---	1,623	1,000
Total	24,312	23,698	614	---	1,623	(1,009)	---	---	---	---	---	---	1,623	1,000
Herman														
Garbage	41,960	45,660	(3,700)	---	---	(3,700)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Mosquito Control	6,856	551	6,305	---	---	6,305	---	---	---	---	---	---	---	---
Recycling	21,456	19,335	2,121	---	---	2,121	---	---	---	---	---	---	---	---
Sewer	91,223	87,555	3,668	15	23,729	(20,046)	---	---	---	---	---	---	23,729	40,000
Water	103,640	136,194	(32,554)	27	15,773	(48,300)	---	---	---	---	---	---	15,773	45,000
Total	265,135	289,295	(24,160)	42	39,502	(63,620)	---	---	---	---	---	---	39,502	85,000
Hermantown														
Sewage Disposal	1,737,533	1,783,555	(46,022)	13,238	---	(32,784)	---	---	---	73,760	43,246	---	---	---
Storm Water	551,030	271,937	279,093	14,026	---	293,119	---	---	---	22,969	27,487	---	---	---
Water Utility	1,878,550	1,728,971	149,579	(10,703)	---	138,876	---	---	---	103,249	---	---	---	---
Total	4,167,113	3,784,463	382,650	16,561	---	399,211	---	---	---	199,978	70,733	---	---	---
Heron Lake														
Liquor Store	386,150	364,316	21,834	703	---	22,537	---	---	---	---	---	---	---	---
Sewer	184,302	122,451	61,851	227	10,574	51,504	---	---	---	7,400	---	---	10,574	69,000
Water	462,863	465,538	(2,675)	5,735	26,043	(22,983)	---	---	---	14,200	---	---	26,043	124,000
Total	1,033,315	952,305	81,010	6,665	36,617	51,058	---	---	---	21,600	---	---	36,617	193,000
Hewitt														
Garbage [0]	29,796	31,842	(2,046)	---	---	(2,046)	---	---	---	---	---	---	---	---
Sewer [0]	33,209	13,491	19,718	---	---	19,718	---	---	---	---	---	---	---	---
Water [0]	37,443	33,414	4,029	---	---	4,029	---	---	---	---	---	---	---	---
Total	100,448	78,747	21,701	---	---	21,701	---	---	---	---	---	---	---	---
Hibbing														
1111 7th Ave East [29]	61,093	34,852	26,241	---	---	26,241	---	---	---	---	17,615	---	---	---
Garbage and Refuse Collection	3,043,068	2,987,299	55,769	32,431	---	88,200	---	---	---	---	119,760	---	---	---
Memorial Building Concessions	8,751	1,798	6,953	68	---	7,021	---	---	---	---	---	---	---	---
Public Utility Commission [4][9][29]	29,336,304	30,782,477	(1,446,173)	337,937	151,565	(1,259,801)	---	---	---	---	4,417,271	961,555	45,224	249,922
Sewer Operations and Maintenance	4,122,309	3,562,080	560,229	565,460	148,191	977,498	---	---	3,448	---	1,184,507	---	148,191	1,242,000
Total	36,571,525	37,368,506	(796,981)	935,896	299,756	(160,841)	---	---	3,448	---	5,739,153	961,555	193,415	1,491,922

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Hill City														
Garbage [0]	---	---	---	---	---	---	---	---	---	802	---	---	---	---
Sewer [0]	254,579	106,606	147,973	9,721	26,612	131,082	1,165	---	---	72,600	80,550	---	26,612	25,000
Water [0]	152,244	134,298	17,946	7,845	---	25,791	1,423	---	---	---	362,101	250,000	---	---
Total	406,823	240,904	165,919	17,566	26,612	156,873	2,588	---	---	73,402	442,651	250,000	26,612	25,000
Hillman														
Refuse and Recycling [0]	---	4,202	(4,202)	---	---	(4,202)	---	---	---	(4,202)	---	---	---	---
Total	---	4,202	(4,202)	---	---	(4,202)	---	---	---	(4,202)	---	---	---	---
Hills														
Garbage	67,320	59,547	7,773	---	---	7,773	---	---	---	---	---	---	---	---
Sewer	121,692	65,900	55,792	20,518	---	76,310	---	1,825	18,693	---	---	---	---	---
Water	157,920	146,927	10,993	---	---	10,993	---	---	---	---	---	---	---	---
Total	346,932	272,374	74,558	20,518	---	95,076	---	1,825	18,693	---	---	---	---	---
Hilltop														
Water and Sewer	293,842	318,596	(24,754)	21,729	---	(3,025)	---	---	---	(10,827)	7,802	---	---	---
Total	293,842	318,596	(24,754)	21,729	---	(3,025)	---	---	---	(10,827)	7,802	---	---	---
Hinckley														
Liquor	3,248,105	2,997,141	250,964	(3,925)	1,581	245,458	---	---	---	280,000	8,128	---	1,581	15,101
Sewer Utility	976,150	646,886	329,264	10,047	17,786	321,525	---	3,070	990	(154,992)	186,025	---	17,786	167,014
Water Utility	611,541	495,638	115,903	111,920	35,360	192,463	---	105,348	---	45,008	986,193	867,000	18,785	---
Total	4,835,796	4,139,665	696,131	118,042	54,727	759,446	---	108,418	990	170,016	1,180,346	867,000	38,152	182,115
Hitterdal														
Liquor	526,484	504,913	21,571	---	---	21,571	---	---	---	(246)	10,250	---	---	---
Refuse	30,694	39,840	(9,146)	---	---	(9,146)	---	---	---	---	---	---	---	---
Sewer	47,929	36,208	11,721	---	1,485	10,236	---	---	---	---	---	---	1,485	13,000
Water	61,362	87,388	(26,026)	---	1,927	(27,953)	---	---	---	---	---	---	1,927	43,388
Total	666,469	668,349	(1,880)	---	3,412	(5,292)	---	---	---	(246)	10,250	---	3,412	56,388

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Hoffman														
113 Main [0]	30,483	9,838	20,645	---	1,267	19,378	---	---	---	---	---	---	1,267	9,301
Center Apartments [0]	33,341	19,366	13,975	---	1,803	12,172	---	---	---	---	1,957	---	1,803	10,000
Garbage	93,241	85,032	8,209	256	---	8,465	---	---	---	---	---	---	---	---
Health Care Mall [0]	21,317	16,183	5,134	---	241	4,893	---	---	---	1,760	2,098	---	241	1,327
Sewer	219,639	211,768	7,871	4,523	37,046	(24,652)	---	---	---	5,645	---	---	37,046	130,000
Water	221,256	252,639	(31,383)	3,128	2,786	(31,041)	---	---	---	5,644	---	---	2,786	60,000
Total	619,277	594,826	24,451	7,907	43,143	(10,785)	---	---	---	13,049	4,055	---	43,143	210,628
Hokah														
Refuse [0]	54,035	55,332	(1,297)	703	---	(594)	---	---	---	---	---	---	---	---
Sewer [0]	128,806	135,910	(7,104)	6,775	---	(329)	---	---	---	---	---	---	---	---
Water [0]	76,937	71,224	5,713	1,463	---	7,176	---	---	---	---	65,495	---	---	---
Total	259,778	262,466	(2,688)	8,941	---	6,253	---	---	---	---	65,495	---	---	---
Holdingford														
Liquor	371,965	379,240	(7,275)	6,747	---	(528)	---	---	---	---	3,195	---	---	---
Refuse	76,291	75,603	688	65	---	753	---	---	---	---	14,811	---	---	---
Sewer	191,161	239,606	(48,445)	1,311	39,232	(86,366)	---	---	---	(14,783)	---	---	39,232	10,000
Water	160,761	174,093	(13,332)	2,599	39,697	(50,430)	---	---	---	(14,782)	14,811	---	39,231	10,000
Total	800,178	868,542	(68,364)	10,722	78,929	(136,571)	---	---	---	(29,565)	32,817	---	78,463	20,000
Holland														
Garbage [0]	9,479	5,151	4,328	1	---	4,329	---	---	---	(2,843)	---	---	---	---
Sewer [0]	13,341	20,961	(7,620)	3	---	(7,617)	---	---	---	(5,599)	---	---	---	---
Water [0]	41,446	17,545	23,901	2,204	---	26,105	---	---	---	3,323	---	---	---	---
Total	64,266	43,657	20,609	2,208	---	22,817	---	---	---	(5,119)	---	---	---	---
Hollandale														
Garbage [0]	20,250	16,829	3,421	---	---	3,421	---	---	---	---	---	---	---	---
Sewer [0]	24,412	9,078	15,334	68	---	15,402	---	---	---	---	---	---	---	---
Water [0]	36,568	16,329	20,239	113	---	20,352	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	81,230	42,236	38,994	181	---	39,175	---	---	---	---	---	---	---	---
Holloway														
Garbage	10,483	9,794	689	---	---	689	---	---	---	---	---	---	---	---
Sewer	7,890	15,199	(7,309)	---	---	(7,309)	---	---	---	---	---	---	---	---
Water	24,802	54,427	(29,625)	1,000	6,905	(35,530)	---	---	---	---	---	---	6,905	22,000
Total	43,175	79,420	(36,245)	1,000	6,905	(42,150)	---	---	---	---	---	---	6,905	22,000
Holt														
Water [0]	4,940	2,439	2,501	---	---	2,501	---	---	---	---	---	---	---	---
Total	4,940	2,439	2,501	---	---	2,501	---	---	---	---	---	---	---	---
Hopkins														
Housing Authority	247,973	914,637	(666,664)	438,135	---	(228,529)	---	---	424,616	---	---	---	---	---
Pavillion/Ice Arena	478,995	1,016,956	(537,961)	689,358	79,435	71,962	417,999	250,000	427	---	66,009	---	79,435	210,000
Refuse	1,179,394	1,327,982	(148,588)	40,126	---	(108,462)	---	---	35,574	25,000	---	---	---	---
Sewer	3,170,831	2,783,357	387,474	390	110,821	277,043	---	---	390	131,832	953,936	256,800	110,821	178,200
Storm Sewer	806,213	473,193	333,020	95	71,769	261,346	---	---	95	155,504	558,886	128,400	71,769	119,200
Water	2,336,580	2,096,132	240,448	101,662	258,547	83,563	---	---	818	159,426	3,103,601	3,894,800	258,547	242,600
Total	8,219,986	8,612,257	(392,271)	1,269,766	520,572	356,923	417,999	250,000	461,920	471,762	4,682,432	4,280,000	520,572	750,000
Houston														
Sewer	292,419	214,746	77,673	---	12,093	65,580	---	---	1,455,216	---	2,049,002	582,659	12,093	93,033
Water	235,185	271,408	(36,223)	---	26,139	(62,362)	---	---	---	---	---	---	26,139	52,500
Total	527,604	486,154	41,450	---	38,232	3,218	---	---	1,455,216	---	2,049,002	582,659	38,232	145,533
Howard Lake														
Liquor	1,007,849	991,590	16,259	613	741	16,131	---	---	---	---	---	---	---	---
Sewer	1,506,143	1,075,321	430,822	228,925	42,697	617,050	---	---	---	78,023	22,955	---	42,697	484,000
Water	851,845	451,447	400,398	32,443	48,744	384,097	---	---	---	78,023	---	---	48,744	268,000
Total	3,365,837	2,518,358	847,479	261,981	92,182	1,017,278	---	---	---	156,046	22,955	---	91,441	752,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Hoyt Lakes														
Sanitation	290,641	336,493	(45,852)	---	---	(45,852)	---	---	---	---	---	---	---	---
Sewer	850,867	626,448	224,419	11,409	107,318	128,510	---	---	2,662,598	3,000	3,129,399	1,480,368	107,318	557,925
Water	483,767	537,833	(54,066)	1,021	5,912	(58,957)	---	---	---	3,000	12,534	296,837	5,912	11,075
Total	1,625,275	1,500,774	124,501	12,430	113,230	23,701	---	---	2,662,598	6,000	3,141,933	1,777,205	113,230	569,000
Hugo														
Water and Sewer	3,269,195	3,330,374	(61,179)	328,816	---	267,637	277,473	---	4,826	851,257	942,923	---	---	---
Total	3,269,195	3,330,374	(61,179)	328,816	---	267,637	277,473	---	4,826	851,257	942,923	---	---	---
Hutchinson														
Composting	3,012,803	2,824,281	188,522	(1,053)	6,897	180,572	---	---	---	120,000	120,312	---	6,897	65,602
Housing and Redevelopment Authority [29]	559,557	747,979	(188,422)	634,437	19,231	426,784	207,422	372,916	---	---	54,281	---	---	---
Liquor	7,316,938	6,865,007	451,931	995	---	452,926	---	---	---	550,000	26,604	---	---	---
Public Utilities Commission	45,845,410	43,849,218	1,996,192	(545,250)	920,524	530,418	---	---	---	1,867,192	1,954,412	---	916,831	2,430,000
Refuse	1,344,683	1,318,250	26,433	18,496	---	44,929	---	---	26,832	55,000	339,093	---	---	---
Sewer	3,282,561	2,855,847	426,714	1,043,774	240,849	1,229,639	973,765	---	---	188,893	3,769,038	---	240,849	1,279,000
Storm Water	1,054,720	701,875	352,845	6,728	43,943	315,630	---	---	---	771,820	---	---	43,943	140,000
Water	2,417,453	2,379,445	38,008	1,096,865	148,885	985,988	973,765	---	---	278,836	533,793	---	148,885	1,303,000
Total	64,834,125	61,541,902	3,292,223	2,254,992	1,380,329	4,166,886	2,154,952	372,916	26,832	3,831,741	6,797,533	---	1,357,405	5,217,602
Ihlen														
Community Center [0]	---	712	(712)	---	---	(712)	---	---	---	---	---	---	---	---
Garbage [0]	6,365	6,592	(227)	---	---	(227)	---	---	---	579	---	---	---	---
Sewer [0]	22,184	13,595	8,589	---	---	8,589	---	---	---	6,657	---	---	---	---
Water [0]	22,904	48,689	(25,785)	---	---	(25,785)	---	---	---	(22,904)	---	---	---	---
Total	51,453	69,588	(18,135)	---	---	(18,135)	---	---	---	(15,668)	---	---	---	---
Independence														
Sanitary Sewer	268,915	341,231	(72,316)	63,086	8,365	(17,595)	15,569	---	---	---	---	---	8,365	60,000
Total	268,915	341,231	(72,316)	63,086	8,365	(17,595)	15,569	---	---	---	---	---	8,365	60,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

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Name of City Enterprise (footnotes)	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
International Falls														
Sewer	1,813,885	1,837,636	(23,751)	424	1,366	(24,693)	75	---	349	571,491	---	---	---	---
Water	1,986,650	1,886,794	99,856	5,884	26,740	79,000	---	---	2,859	629,634	379	772,000	16,599	---
Total	3,800,535	3,724,430	76,105	6,308	28,106	54,307	75	---	3,208	1,201,125	379	772,000	16,599	---
Inver Grove Heights														
Golf Course	2,394,491	2,159,004	235,487	(39,301)	---	196,186	---	---	---	---	27,737	---	---	---
Sewer	4,220,841	4,114,561	106,280	(180,499)	286,050	(360,269)	---	---	---	38,203	303,266	---	286,050	3,805,000
Storm Water Management	677,140	686,977	(9,837)	(49,405)	---	(59,242)	---	---	---	46,179	498,793	---	---	---
Water	3,606,552	3,858,545	(251,993)	(271,679)	846	(524,518)	---	---	---	652,862	9,697	---	846	400,000
Total	10,899,024	10,819,087	79,937	(540,884)	286,896	(747,843)	---	---	---	737,244	839,493	---	286,896	4,205,000
Iona														
Sewer	41,925	48,141	(6,216)	601	---	(5,615)	---	---	---	8,020	---	---	---	---
Water	42,829	63,201	(20,372)	8,462	---	(11,910)	---	7,158	---	8,680	2,035	---	---	---
Total	84,754	111,342	(26,588)	9,063	---	(17,525)	---	7,158	---	16,700	2,035	---	---	---
Iron Junction														
Sewage Collection and Disposal [0]	27,499	11,070	16,429	2,209	3,550	15,088	---	---	---	---	---	---	3,550	9,994
Water [0]	8,555	1,229	7,326	1,025	---	8,351	---	---	---	---	7,294	---	---	---
Total	36,054	12,299	23,755	3,234	3,550	23,439	---	---	---	---	7,294	---	3,550	9,994
Ironton														
Recycling [0]	23,966	25,791	(1,825)	---	---	(1,825)	---	---	---	---	---	---	---	---
Sanitation [0]	30,970	38,566	(7,596)	---	---	(7,596)	---	---	---	---	---	---	---	---
Sewer [0]	88,817	87,337	1,480	---	---	1,480	---	---	---	---	---	---	---	---
Water [0]	74,102	56,172	17,930	27,625	505	45,050	---	---	---	---	---	---	505	23,000
Total	217,855	207,866	9,989	27,625	505	37,109	---	---	---	---	---	---	505	23,000
Isanti														
Liquor	5,226,928	4,485,906	741,022	(927)	57,639	682,456	---	---	---	350,000	12,226	---	57,639	155,000
Sewer	1,408,780	1,450,064	(41,284)	91,121	48,551	1,286	---	151,239	---	94,764	147,243	---	48,551	375,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	321,156	178,063	143,093	(8,283)	---	134,810	---	---	---	---	12,226	---	---	---
Water	1,289,558	992,868	296,690	193,312	84,804	405,198	---	222,913	---	62,842	851,467	---	84,804	434,000
Total	8,246,422	7,106,901	1,139,521	275,223	190,994	1,223,750	---	374,152	---	507,606	1,023,162	---	190,994	964,000
Isle														
Liquor	994,514	999,539	(5,025)	19,575	---	14,550	---	---	493	12,000	---	---	---	---
Sewer	436,560	254,202	182,358	16,120	60,763	137,715	---	---	168	12,000	25,000	---	60,763	200,000
Water	121,118	109,893	11,225	27,742	1,585	37,382	---	---	176	12,000	---	---	1,585	12,000
Water/Sewer Extension	---	1,142	(1,142)	2,502,294	14,791	2,486,361	---	2,502,223	---	---	6,674,684	3,815,293	14,791	---
Total	1,552,192	1,364,776	187,416	2,565,731	77,139	2,676,008	---	2,502,223	837	36,000	6,699,684	3,815,293	77,139	212,000
Ivanhoe														
Economic Development Authority	107,320	93,978	13,342	3	7,007	6,338	---	---	---	---	---	---	7,007	37,087
Garbage	36,788	32,190	4,598	---	---	4,598	---	---	---	---	---	---	---	---
Liquor	505,903	570,499	(64,596)	337	---	(64,259)	---	---	334	---	7,262	---	---	---
Sewer	123,170	133,301	(10,131)	56	45,640	(55,715)	---	---	56	---	---	---	45,640	41,471
Water	153,225	137,342	15,883	120	16,604	(601)	---	---	111	---	---	---	16,604	51,528
Total	926,406	967,310	(40,904)	516	69,251	(109,639)	---	---	501	---	7,262	---	69,251	130,086
Jackson														
Airport	113,819	275,643	(161,824)	---	---	(161,824)	---	---	---	(60,000)	2,277,996	---	---	---
Ambulance Service	515,632	685,648	(170,016)	25,165	7,356	(152,207)	---	---	---	---	200,114	---	---	---
Electric	5,737,790	4,293,703	1,444,087	(411,565)	98,105	934,417	---	---	---	491,970	191,374	---	98,105	404,400
Liquor	1,619,316	1,513,030	106,286	2,647	17,727	91,206	---	---	---	56,000	---	---	17,727	---
Sewer	807,366	558,714	248,652	20,417	111,708	157,361	---	---	---	81,119	444,911	888,002	111,708	298,500
Water	990,063	689,416	300,647	8,003	122,251	186,399	---	---	---	141,971	361,635	1,374,800	122,251	168,100
Total	9,783,986	8,016,154	1,767,832	(355,333)	357,147	1,055,352	---	---	---	711,060	3,476,030	2,262,802	349,791	871,000
Janesville														
Golf Course	433,766	407,604	26,162	11,186	---	37,348	---	---	---	---	---	---	---	130
Light and Power	1,688,435	1,637,040	51,395	5,382	---	56,777	---	---	---	17,500	223,776	---	---	---
Nursing Home	3,384,572	3,734,670	(350,098)	326,144	---	(23,954)	---	321,269	---	---	8,378	---	---	17,130

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewage Collection	344,190	340,119	4,071	3,246	35,602	(28,285)	---	---	---	12,500	417,354	360,000	35,602	55,414
Storm Water	149,263	8,865	140,398	459	14,588	126,269	---	---	---	16,500	143,427	185,000	14,588	12,200
Waterworks	374,250	312,101	62,149	3,056	45,050	20,155	---	---	---	10,000	499,426	465,000	45,050	85,203
Total	6,374,476	6,440,399	(65,923)	349,473	95,240	188,310	---	321,269	---	56,500	1,292,361	1,010,000	95,240	170,077
Jasper														
Economic Development Authority - Housing	68,398	106,281	(37,883)	59,287	15,198	6,206	---	---	---	(16,131)	8,726	---	15,198	23,472
Garbage	60,005	55,711	4,294	---	---	4,294	---	---	---	---	---	---	---	---
Sewer	24,445	66,466	(42,021)	510	---	(41,511)	---	---	---	---	---	---	---	---
Sunrise Village [16]	---	---	---	---	---	---	---	---	---	16,670	---	---	---	---
Water	102,547	71,941	30,606	391	3,950	27,047	---	---	---	---	3,200	---	3,950	25,000
Wellness Center	9,973	3,966	6,007	---	---	6,007	---	---	---	---	---	---	---	---
Total	265,368	304,365	(38,997)	60,188	19,148	2,043	---	---	---	539	11,926	---	19,148	48,472
Jeffers														
Sewer	81,191	65,538	15,653	1,370	7,874	9,149	---	---	---	---	---	---	7,874	29,500
Water	110,696	99,279	11,417	12,338	4,852	18,903	9,000	---	---	---	---	---	4,852	27,800
Total	191,887	164,817	27,070	13,708	12,726	28,052	9,000	---	---	---	---	---	12,726	57,300
Johnson														
Water [0]	2,560	2,764	(204)	---	---	(204)	---	---	---	---	2,764	---	---	---
Total	2,560	2,764	(204)	---	---	(204)	---	---	---	---	2,764	---	---	---
Jordan														
Sewer Utility	1,361,487	1,324,243	37,244	(31,797)	200,546	(195,099)	---	---	---	20,000	68,101	76,425	200,546	377,940
Storm Sewer Utility	222,531	218,585	3,946	(13,959)	28,181	(38,194)	---	---	---	---	68,101	76,425	28,181	150,300
Water Utility	1,703,559	1,115,610	587,949	97,988	68,031	617,906	---	---	---	20,000	499,409	561,063	68,031	797,760
Total	3,287,577	2,658,438	629,139	52,232	296,758	384,613	---	---	---	40,000	635,611	713,913	296,758	1,326,000
Kandiyohi														
Sewer	297,143	339,947	(42,804)	2,548	4,803	(45,059)	---	---	---	---	10,011	---	4,803	38,000
Storm Sewer	30,997	17,502	13,495	1,032	10,222	4,305	---	---	---	---	1,094	---	10,222	20,000
Water	124,462	119,227	5,235	54,940	16,385	43,790	50,002	---	---	---	1,094	---	16,385	65,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	452,602	476,676	(24,074)	58,520	31,410	3,036	50,002	---	---	---	12,199	---	31,410	123,000
Karlstad														
Sewer	73,040	75,442	(2,402)	86	---	(2,316)	---	---	---	7,043	---	---	---	---
Water	123,681	105,106	18,575	3,351	11,680	10,246	---	---	---	(7,043)	---	---	11,680	92,000
Total	196,721	180,548	16,173	3,437	11,680	7,930	---	---	---	---	---	---	11,680	92,000
Kasota														
Electric	431,223	479,794	(48,571)	12,900	---	(35,671)	---	---	---	---	---	---	---	---
Refuse	108,807	103,588	5,219	---	---	5,219	---	---	---	---	---	---	---	---
Sewer	136,042	140,767	(4,725)	2,646	---	(2,079)	---	---	---	---	---	---	---	---
Water	61,077	64,265	(3,188)	12,629	---	9,441	---	10,617	---	---	---	---	---	---
Total	737,149	788,414	(51,265)	28,175	---	(23,090)	---	10,617	---	---	---	---	---	---
Kasson														
Electric	4,651,571	4,499,064	152,507	(77,013)	20,513	54,981	---	---	---	60,000	418,886	---	20,513	57,039
Liquor	1,684,032	1,601,271	82,761	---	8,035	74,726	---	---	---	16,000	44,063	---	---	---
Maple Grove Cemetery [25]	---	---	---	209	---	209	---	---	---	218,860	---	---	---	---
Storm Water	502,461	280,192	222,269	---	47,265	175,004	---	---	---	---	494,152	481,686	35,210	150,136
Wastewater Treatment	2,206,480	1,636,629	569,851	117,437	80,684	606,604	---	---	---	---	938,737	913,292	80,684	497,892
Water Utility	947,923	831,266	116,657	38,931	117,145	38,443	---	---	---	(500,000)	3,279,736	3,133,358	117,145	222,696
Total	9,992,467	8,848,422	1,144,045	79,564	273,642	949,967	---	---	---	(205,140)	5,175,574	4,528,336	253,552	927,763
Keewatin														
Public Utilities	1,245,093	2,050,961	(805,868)	691,700	502	(114,670)	---	427,248	264,309	---	748,513	---	502	33,000
Total	1,245,093	2,050,961	(805,868)	691,700	502	(114,670)	---	427,248	264,309	---	748,513	---	502	33,000
Kelliher														
Liquor	743,422	686,838	56,584	3,058	---	59,642	---	---	---	20,000	7,500	---	---	---
Sewer	51,884	98,646	(46,762)	750	5,715	(51,727)	---	---	---	---	---	---	5,715	3,272
Water	69,923	121,263	(51,340)	1,264	12,956	(63,032)	---	---	---	---	---	---	12,956	8,012
Total	865,229	906,747	(41,518)	5,072	18,671	(55,117)	---	---	---	20,000	7,500	---	18,671	11,284

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Kellogg														
Sewer	37,346	83,013	(45,667)	10	185	(45,842)	---	---	---	2,411	---	---	185	6,000
Water	56,139	92,051	(35,912)	961	1,226	(36,177)	---	---	---	2,412	86,000	86,000	1,226	---
Total	93,485	175,064	(81,579)	971	1,411	(82,019)	---	---	---	4,823	86,000	86,000	1,411	6,000
Kennedy														
Sewer	34,755	16,248	18,507	322	---	18,829	---	---	---	---	---	---	---	---
Water	56,593	51,248	5,345	983	360	5,968	---	---	---	---	7,850	---	360	11,000
Total	91,348	67,496	23,852	1,305	360	24,797	---	---	---	---	7,850	---	360	11,000
Kenneth														
Sewage Collection and Disposal [0]	12,515	2,470	10,045	---	---	10,045	---	---	---	---	---	---	---	---
Water [0]	6,426	4,630	1,796	---	---	1,796	---	---	---	---	---	---	---	---
Total	18,941	7,100	11,841	---	---	11,841	---	---	---	---	---	---	---	---
Kent														
Refuse [0]	9,085	7,432	1,653	---	---	1,653	---	---	---	---	---	---	---	---
Sewer [0]	22,360	10,692	11,668	---	5,872	5,796	---	---	---	---	---	---	5,872	2,535
Water [0]	9,420	7,278	2,142	---	---	2,142	---	---	---	---	---	---	---	---
Total	40,865	25,402	15,463	---	5,872	9,591	---	---	---	---	---	---	5,872	2,535
Kenyon														
Electric	1,964,648	1,608,726	355,922	66,693	106	422,509	---	---	---	68,000	---	---	106	3,770
Liquor	816,360	798,621	17,739	54,642	---	72,381	---	---	---	40,000	---	---	---	---
Sewer	453,755	497,916	(44,161)	22,551	32,799	(54,409)	---	---	---	---	107,390	---	32,799	169,413
Storm Sewer	50,698	101,929	(51,231)	2,471	19,964	(68,724)	---	---	---	---	55,410	---	19,964	46,146
Water	396,099	301,431	94,668	10,197	21,198	83,667	---	---	3,844	---	---	---	21,198	66,481
Total	3,681,560	3,308,623	372,937	156,554	74,067	455,424	---	---	3,844	108,000	162,800	---	74,067	285,810
Kerkhoven														
Garbage [0]	128,750	109,657	19,093	833	1,190	18,736	---	---	---	---	---	---	1,190	12,000
Sewer [0]	89,143	77,967	11,176	19,959	4,790	26,345	---	---	---	---	195,625	106,000	4,790	15,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water [0]	140,165	40,616	99,549	1,355	20,644	80,260	---	---	---	---	15,753	---	20,644	71,000
Total	358,058	228,240	129,818	22,147	26,624	125,341	---	---	---	---	211,378	106,000	26,624	98,000
Kettle River														
Sewer [0]	39,708	30,914	8,794	---	1,048	7,746	---	---	---	---	---	---	1,048	---
Water [0]	90,534	47,600	42,934	60	11,660	31,334	---	---	---	---	96,230	104,000	5,360	---
Total	130,242	78,514	51,728	60	12,708	39,080	---	---	---	---	96,230	104,000	6,408	---
Kiester														
Liquor	217,273	218,141	(868)	4,394	500	3,026	---	---	---	---	---	---	---	---
Sewer [0]	75,833	46,764	29,069	3,144	---	32,213	---	---	---	---	---	---	---	---
Water [0]	87,078	55,947	31,131	4,800	210	35,721	---	---	---	---	---	---	210	---
Total	380,184	320,852	59,332	12,338	710	70,960	---	---	---	---	---	---	210	---
Kilkenny														
Public Works [0]	50,968	107,727	(56,759)	541	---	(56,218)	---	---	---	52,863	---	---	---	---
Refuse or Garbage Collection [0]	19,493	16,077	3,416	---	---	3,416	---	---	---	---	---	---	---	---
Total	70,461	123,804	(53,343)	541	---	(52,802)	---	---	---	52,863	---	---	---	---
Kimball														
Refuse	71,124	62,702	8,422	1,168	---	9,590	---	---	---	21,786	---	---	---	---
Sewer	234,788	224,578	10,210	17,063	9,614	17,659	156	---	---	35,000	31,878	218,819	9,614	250,000
Water	229,841	321,381	(91,540)	60,323	8,711	(39,928)	---	---	---	23,781	139,428	---	8,711	24,000
Total	535,753	608,661	(72,908)	78,554	18,325	(12,679)	156	---	---	80,567	171,306	218,819	18,325	274,000
Kinney														
Refuse or Garbage Collection [0]	11,335	15,892	(4,557)	1,225	---	(3,332)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	18,094	47,265	(29,171)	---	---	(29,171)	---	---	---	---	---	---	---	---
Water [0]	17,548	68,222	(50,674)	---	---	(50,674)	---	---	---	---	---	---	---	---
Total	46,977	131,379	(84,402)	1,225	---	(83,177)	---	---	---	---	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

	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
La Crescent														
Arena	113,297	213,868	(100,571)	---	1,268	(101,839)	---	---	---	(40,000)	---	---	---	---
Golf Course	473,375	472,965	410	273	---	683	---	---	---	---	---	---	---	---
License Bureau	124,579	157,346	(32,767)	1,443	---	(31,324)	---	---	---	---	---	---	---	---
Sewer	792,002	909,563	(117,561)	---	51,595	(169,156)	---	---	---	24,530	15,390	---	51,595	286,750
Solid Waste	272,868	266,079	6,789	163	---	6,952	---	---	---	---	---	---	---	---
Water	944,235	802,608	141,627	---	56,252	85,375	70,031	---	---	38,368	10,867	---	56,252	268,250
Total	2,720,356	2,822,429	(102,073)	1,879	109,115	(209,309)	70,031	---	---	22,898	26,257	---	107,847	555,000
La Prairie														
Sewer [0]	74,493	63,971	10,522	3,065	---	13,587	---	---	---	---	---	---	---	---
Water [0]	77,584	41,424	36,160	2,105	---	38,265	---	---	---	---	---	---	---	---
Total	152,077	105,395	46,682	5,170	---	51,852	---	---	---	---	---	---	---	---
La Salle														
Wastewater	42,104	64,487	(22,383)	29	8,700	(31,054)	---	---	---	(5,000)	---	---	8,700	---
Water	28,961	48,326	(19,365)	---	11,147	(30,512)	---	---	---	(5,000)	43,345	107,000	11,147	---
Total	71,065	112,813	(41,748)	29	19,847	(61,566)	---	---	---	(10,000)	43,345	107,000	19,847	---
Lafayette														
Garbage	41,361	43,345	(1,984)	10	---	(1,974)	---	---	---	---	---	---	---	---
Sewer	146,524	196,265	(49,741)	33,458	21,115	(37,398)	---	---	---	63,500	---	---	21,115	23,970
Water	174,246	176,668	(2,422)	38,889	26,032	10,435	---	---	---	(63,500)	19,320	244,950	20,982	23,030
Total	362,131	416,278	(54,147)	72,357	47,147	(28,937)	---	---	---	---	19,320	244,950	42,097	47,000
Lake Benton														
Garbage	49,336	46,369	2,967	998	---	3,965	---	---	---	---	---	---	---	---
Sewer	124,311	188,703	(64,392)	64,760	39,083	(38,715)	39,700	24,597	---	---	367,462	---	37,664	30,000
Water	174,760	189,010	(14,250)	48,695	40,645	(6,200)	39,700	10,100	---	---	11,855	---	37,664	30,000
Total	348,407	424,082	(75,675)	114,453	79,728	(40,950)	79,400	34,697	---	---	379,317	---	75,328	60,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Lake Bronson														
Sewage Collection and Disposal [0]	15,894	11,939	3,955	---	---	3,955	---	---	---	---	---	---	---	---
Water [0]	75,058	33,525	41,533	351	---	41,884	---	---	---	39,081	---	---	---	---
Total	90,952	45,464	45,488	351	---	45,839	---	---	---	39,081	---	---	---	---
Lake City														
Electric	10,148,560	10,248,902	(100,342)	(50,337)	30,552	(181,231)	---	---	---	180,000	90,802	---	---	---
Garbage	141,228	84,927	56,301	3,091	---	59,392	---	---	---	---	---	---	---	---
Marina	2,162,129	1,318,274	843,855	(192,687)	---	651,168	---	---	---	645,000	1,654,599	---	---	---
Sewer	1,520,927	1,528,795	(7,868)	(4,503)	15,288	(27,659)	---	---	---	22,500	---	---	15,288	307,000
Storm Water	174,530	180,001	(5,471)	(3,138)	7,260	(15,869)	---	---	---	---	14,521	---	7,260	42,500
Water	745,021	848,496	(103,475)	(1,617)	7,535	(112,627)	---	---	---	22,500	---	---	7,535	42,500
Total	14,892,395	14,209,395	683,000	(249,191)	60,635	373,174	---	---	---	870,000	1,759,922	---	30,083	392,000
Lake Crystal														
Ambulance	227,782	337,343	(109,561)	48,564	---	(60,997)	---	---	3,725	(61,769)	---	---	---	---
Electric	3,000,486	2,597,796	402,690	196,704	12,444	586,950	---	---	---	156,997	74,994	---	12,444	135,000
Sewer	758,329	671,791	86,538	(50,521)	36,153	(136)	---	---	---	(146,539)	283,699	---	36,153	194,000
Water	1,108,599	740,875	367,724	(17,176)	32,826	317,722	---	---	---	(31,352)	134,671	---	32,826	395,000
Total	5,095,196	4,347,805	747,391	177,571	81,423	843,539	---	---	3,725	(82,663)	493,364	---	81,423	724,000
Lake Elmo														
Sewer	671,474	1,764,912	(1,093,438)	2,940,182	306,946	1,539,798	---	---	544	---	3,032,390	3,406,099	306,946	315,000
Storm Sewer	510,061	907,794	(397,733)	18,665	45,005	(424,073)	---	---	307	---	---	---	45,005	205,000
Water	1,761,364	2,934,238	(1,172,874)	9,651,351	346,637	8,131,840	---	---	8,164,179	---	11,738,573	4,622,646	346,637	825,000
Total	2,942,899	5,606,944	(2,664,045)	12,610,198	698,588	9,247,565	---	---	8,165,030	---	14,770,963	8,028,745	698,588	1,345,000
Lake Henry														
Sewage Collection and Disposal [0]	18,580	13,502	5,078	10,484	1,151	14,411	10,394	---	---	---	---	---	1,151	980
Total	18,580	13,502	5,078	10,484	1,151	14,411	10,394	---	---	---	---	---	1,151	980

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

	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
Lake Lillian														
Sewer	49,476	44,402	5,074	(1)	3,710	1,363	---	---	---	---	---	---	3,710	13,000
Storm Sewer	15,363	15,580	(217)	---	8,145	(8,362)	---	---	---	---	---	---	8,145	---
Water	107,934	117,777	(9,843)	1,837	2,794	(10,800)	---	---	---	---	---	---	2,794	33,000
Total	172,773	177,759	(4,986)	1,836	14,649	(17,799)	---	---	---	---	---	---	14,649	46,000
Lake Park														
Economic Development Authority [29]	58,213	49,431	8,782	11,558	2,342	17,998	---	---	---	---	---	---	---	---
Electric	797,795	664,685	133,110	697	---	133,807	---	---	---	---	---	---	---	---
Gas	376,121	346,955	29,166	2,985	3,963	28,188	---	---	---	---	---	---	3,963	32,000
Liquor	950,498	1,124,879	(174,381)	323	---	(174,058)	---	---	---	---	11,025	---	---	---
Sewer	232,462	176,722	55,740	---	14,700	41,040	---	---	---	---	114,779	107,365	14,700	138,000
Storm Water	12,974	9,844	3,130	---	---	3,130	---	---	---	---	---	---	---	---
Water	188,477	221,372	(32,895)	---	818	(33,713)	---	---	---	---	---	---	818	24,000
Total	2,616,540	2,593,888	22,652	15,563	21,823	16,392	---	---	---	---	125,804	107,365	19,481	194,000
Lake Shore														
Sewer [0]	147,459	98,216	49,243	476	---	49,719	---	---	---	---	162,101	---	---	---
Total	147,459	98,216	49,243	476	---	49,719	---	---	---	---	162,101	---	---	---
Lake Wilson														
Apartment	25,050	16,689	8,361	---	125	8,236	---	---	---	13,588	---	---	125	1,171
Water and Sewer	118,507	90,440	28,067	474	---	28,541	---	---	---	22,513	---	---	---	---
Total	143,557	107,129	36,428	474	125	36,777	---	---	---	36,101	---	---	125	1,171
Lakefield														
Ambulance	122,590	187,498	(64,908)	36,696	---	(28,212)	---	---	---	170,000	---	---	---	---
Liquor	627,574	610,208	17,366	2,881	---	20,247	---	---	---	6,000	10,444	---	---	---
Municipal Utilities	2,326,384	2,233,633	92,751	67,403	22,555	137,599	---	---	59,006	76,220	3,609,971	2,548,325	22,555	221,046
Sewer	478,211	422,778	55,433	1,238,357	39,188	1,254,602	---	---	1,234,776	(3,336)	4,304,987	3,406,893	39,188	187,142
Total	3,554,759	3,454,117	100,642	1,345,337	61,743	1,384,236	---	---	1,293,782	248,884	7,925,402	5,955,218	61,743	408,188

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Lakeland														
Water [0]	476,032	210,640	265,392	9,644	8,330	266,706	---	---	---	(20,000)	93,355	---	8,330	85,000
Total	476,032	210,640	265,392	9,644	8,330	266,706	---	---	---	(20,000)	93,355	---	8,330	85,000
Lakeville														
Environmental Resources	2,391,755	1,620,452	771,303	250,305	176,343	845,265	---	---	160,648	37,167	---	---	---	---
Liquor	21,894,980	20,541,562	1,353,418	(167,094)	69,799	1,116,525	---	---	8,778	1,295,451	201,474	---	42,465	545,395
Sewer	8,635,691	9,051,815	(416,124)	275,939	479,549	(619,734)	---	181,510	1,495	203,471	---	---	10,650	65,000
Street Light Utility	1,215,941	1,163,411	52,530	16,222	85,703	(16,951)	---	---	---	5,917	---	---	10,500	40,000
Water	9,788,544	8,200,596	1,587,948	535,247	932,116	1,191,079	---	383,957	3,942	(217,137)	---	---	150,913	790,000
Total	43,926,911	40,577,836	3,349,075	910,619	1,743,510	2,516,184	---	565,467	174,863	1,324,869	201,474	---	214,528	1,440,395
Lamberton														
Refuse	19,993	17,829	2,164	226	---	2,390	---	---	---	---	---	---	---	---
Sanitary Sewer	190,536	153,445	37,091	1,425	26,931	11,585	---	---	---	7,000	---	---	26,931	84,300
Storm Sewer	83,828	56,155	27,673	357	5,500	22,530	---	---	---	8,000	---	---	5,500	52,800
Water	207,783	182,793	24,990	58,345	10,892	72,443	---	41,964	---	(16,205)	57,354	---	10,892	42,200
Total	502,140	410,222	91,918	60,353	43,323	108,948	---	41,964	---	(1,205)	57,354	---	43,323	179,300
Lancaster														
Liquor	359,627	352,321	7,306	375	---	7,681	---	---	364	30,000	---	---	---	---
Sewer	54,887	109,677	(54,790)	18,363	---	(36,427)	---	---	18,363	7,172	---	---	---	---
Water	43,906	41,438	2,468	252	---	2,720	---	---	113	7,172	---	---	---	---
Total	458,420	503,436	(45,016)	18,990	---	(26,026)	---	---	18,840	44,344	---	---	---	---
Landfall														
Sewer [0]	61,520	60,907	613	1,535	---	2,148	---	---	---	---	---	---	---	---
Water [0]	97,353	101,067	(3,714)	1,244	---	(2,470)	---	---	---	---	---	---	---	---
Total	158,873	161,974	(3,101)	2,779	---	(322)	---	---	---	---	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

	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
Lanesboro														
Utilities Commission	1,869,349	1,885,940	(16,591)	88,376	56,864	14,921	---	---	2,057,459	100,320	4,049,516	1,929,073	56,864	249,500
Total	1,869,349	1,885,940	(16,591)	88,376	56,864	14,921	---	---	2,057,459	100,320	4,049,516	1,929,073	56,864	249,500
Laporte														
Water and Sewer [0]	82,677	109,701	(27,024)	13,864	20,073	(33,233)	---	---	---	---	---	---	20,073	25,000
Total	82,677	109,701	(27,024)	13,864	20,073	(33,233)	---	---	---	---	---	---	20,073	25,000
Lauderdale														
Sewer	326,090	324,632	1,458	(5,759)	---	(4,301)	---	---	---	---	160,300	---	---	---
Storm Sewer	116,130	121,842	(5,712)	(2,520)	---	(8,232)	---	---	---	---	---	---	---	---
Total	442,220	446,474	(4,254)	(8,279)	---	(12,533)	---	---	---	---	160,300	---	---	---
Le Center														
Liquor	1,162,232	1,139,539	22,693	74,240	---	96,933	---	---	---	60,000	38,645	---	---	20,996
Refuse	152,061	175,775	(23,714)	116	5,216	(28,814)	---	---	---	---	---	---	5,216	22,133
Sewer	622,318	545,766	76,552	125,669	48,838	153,383	---	---	---	---	18,425	---	48,838	241,678
Water	487,900	417,604	70,296	95,049	50,000	115,345	---	---	---	---	---	---	50,000	276,000
Total	2,424,511	2,278,684	145,827	295,074	104,054	336,847	---	---	---	60,000	57,070	---	104,054	560,807
Le Sueur														
Electric	11,690,355	10,253,227	1,437,128	113,035	49,282	1,500,881	---	---	---	548,000	1,310,446	---	48,868	206,283
Refuse and Recycling	326,557	290,961	35,596	---	---	35,596	---	---	---	14,500	---	---	---	---
Sewer	3,586,892	2,490,592	1,096,300	50,932	130,863	1,016,369	---	---	---	77,000	---	360,386	130,863	1,304,269
Storm Utility	205,056	61,819	143,237	---	23,523	119,714	---	---	---	6,000	30,067	462,468	23,523	70,350
Water	2,329,559	1,564,963	764,596	17,165	183,366	598,395	---	---	---	87,450	2,743,391	2,752,053	183,366	340,067
Total	18,138,419	14,661,562	3,476,857	181,132	387,034	3,270,955	---	---	---	732,950	4,083,904	3,574,907	386,620	1,920,969
LeRoy														
Sewer	127,244	151,699	(24,455)	254	---	(24,201)	---	---	---	---	20,895	---	---	---
Water	145,975	138,178	7,797	52,455	---	60,252	2,090	---	---	---	20,895	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Wildwood Grove	1,592,440	1,766,309	(173,869)	122,855	18,276	(69,290)	89,873	---	---	(620,662)	70,798	---	15,470	85,000
Total	1,865,659	2,056,186	(190,527)	175,564	18,276	(33,239)	91,963	---	---	(620,662)	112,588	---	15,470	85,000
Lester Prairie														
Sewer	691,938	366,973	324,965	17,596	26,782	315,779	---	---	---	(14,705)	71,523	---	15,587	269,000
Water	307,180	206,545	100,635	50,059	18,450	132,244	---	---	---	14,705	7,300	---	16,391	99,000
Total	999,118	573,518	425,600	67,655	45,232	448,023	---	---	---	---	78,823	---	31,978	368,000
Lewiston														
Sewer	477,721	727,156	(249,435)	3,998	49,447	(294,884)	---	---	---	(70,000)	18,455	---	49,447	61,000
Water	266,065	195,034	71,031	1,011	6,666	65,376	---	---	---	70,000	29,201	---	6,666	46,000
Total	743,786	922,190	(178,404)	5,009	56,113	(229,508)	---	---	---	---	47,656	---	56,113	107,000
Lewisville														
Liquor	235,685	255,797	(20,112)	42,365	---	22,253	---	---	---	---	---	---	---	---
Sewer	101,349	85,388	15,961	447	10,543	5,865	---	---	---	---	62,647	---	10,543	21,000
Water	68,783	107,698	(38,915)	27,043	5,856	(17,728)	---	26,993	---	---	45,982	---	5,856	12,000
Total	405,817	448,883	(43,066)	69,855	16,399	10,390	---	26,993	---	---	108,629	---	16,399	33,000
Lexington														
Liquor	3,543,896	3,326,730	217,166	3,091	---	220,257	---	---	---	275,000	---	---	---	---
Lovell Building	---	---	---	3,237	---	3,237	---	---	---	---	---	---	---	---
Sewer	269,718	308,490	(38,772)	14,619	8,218	(32,371)	---	---	---	---	75,194	---	8,218	50,000
Storm Sewer	45,536	71,941	(26,405)	21,069	2,759	(8,095)	21,069	---	---	---	---	---	2,759	10,668
Water	274,737	208,495	66,242	1,666	4,607	63,301	---	---	---	---	10,190	---	4,607	25,000
Total	4,133,887	3,915,656	218,231	43,682	15,584	246,329	21,069	---	---	275,000	85,384	---	15,584	85,668
Lilydale														
Sewer	344,068	329,989	14,079	3,432	---	17,511	---	---	---	(438,428)	561,894	---	---	---
Storm Water	45,853	54,518	(8,665)	231	---	(8,434)	---	---	---	(231)	---	---	---	---
Total	389,921	384,507	5,414	3,663	---	9,077	---	---	---	(438,659)	561,894	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Lindstrom														
Liquor	3,012,702	3,007,643	5,059	57,061	---	62,120	---	---	---	191,330	39,012	---	---	---
Sewer	1,280,866	1,144,220	136,646	(122,623)	---	14,023	---	30,965	---	54,340	412,224	---	---	---
Storm Water Management	167,730	152,180	15,550	(15,530)	---	20	---	---	---	3,500	176,306	---	---	---
Water	489,989	734,602	(244,613)	(41,716)	---	(286,329)	---	71,599	---	79,202	521,495	---	---	---
Total	4,951,287	5,038,645	(87,358)	(122,808)	---	(210,166)	---	102,564	---	328,372	1,149,037	---	---	---
Lino Lakes														
Sewer	1,952,299	2,347,539	(395,240)	(398,835)	---	(794,075)	---	---	---	---	681,420	---	---	---
Storm Water	486,069	251,478	234,591	(895)	---	233,696	---	---	---	(76,620)	---	---	---	---
Water	1,845,312	3,019,350	(1,174,038)	(246,188)	---	(1,420,226)	---	---	---	573,283	24,174	---	---	---
Total	4,283,680	5,618,367	(1,334,687)	(645,918)	---	(1,980,605)	---	---	---	496,663	705,594	---	---	---
Lismore														
Refuse	20,404	19,629	775	160	---	935	---	---	---	---	---	---	---	---
Sewer	33,025	46,312	(13,287)	1,077	---	(12,210)	---	---	---	---	---	---	---	---
Water	66,989	95,793	(28,804)	1,140	17,340	(45,004)	---	---	---	---	---	---	17,340	---
Total	120,418	161,734	(41,316)	2,377	17,340	(56,279)	---	---	---	---	---	---	17,340	---
Litchfield														
Electric	12,180,541	10,523,582	1,656,959	181,613	223,562	1,615,010	---	---	---	900,000	29,079	---	212,089	1,442,400
Liquor	3,159,403	2,813,352	346,051	3,674	---	349,725	---	---	---	354,412	---	---	---	---
Sewer	4,488,523	3,506,836	981,687	266,217	187,356	1,060,548	72,277	---	---	350,000	338,521	---	176,810	8,298,600
Water	1,016,323	757,532	258,791	8,340	19,257	247,874	---	---	---	150,000	616,748	548,926	13,466	585,000
Total	20,844,790	17,601,302	3,243,488	459,844	430,175	3,273,157	72,277	---	---	1,754,412	984,348	548,926	402,365	10,326,000
Little Canada														
Sewer Operating	1,656,428	1,615,166	41,262	(24,089)	---	17,173	---	---	---	150,000	---	---	---	---
Water Operating	1,863,235	1,967,744	(104,509)	121,959	---	17,450	---	---	---	225,000	---	---	---	---
Total	3,519,663	3,582,910	(63,247)	97,870	---	34,623	---	---	---	375,000	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Little Falls														
Garbage and Recycling	899,454	831,034	68,420	35,776	---	104,196	---	---	---	116,137	---	---	---	---
Golf	522,382	744,801	(222,419)	170,758	5,130	(56,791)	---	---	61,985	(19,877)	162,394	84,309	5,130	28,574
Sewer	2,192,372	1,299,682	892,690	28,658	120,953	800,395	---	---	70,339	370,726	150,405	---	120,953	894,000
Storm Water	109,884	88,334	21,550	(41,652)	---	(20,102)	---	---	---	18,246	274,430	---	---	---
Water	1,747,596	1,494,388	253,208	17,217	---	270,425	---	---	78,944	1,450,530	41,800	---	---	---
Total	5,471,688	4,458,239	1,013,449	210,757	126,083	1,098,123	---	---	211,268	1,935,762	629,029	84,309	126,083	922,574
Littlefork														
Liquor [16][21]	214,587	184,639	29,948	46,697	---	76,645	---	---	---	145,965	---	---	---	---
Sewer	100,132	90,906	9,226	4,853	21,810	(7,731)	---	---	---	---	---	---	21,810	---
Water	197,048	205,270	(8,222)	9,780	48,285	(46,727)	---	---	---	---	---	48,285	1,950	13,000
Total	511,767	480,815	30,952	61,330	70,095	22,187	---	---	---	145,965	---	48,285	23,760	13,000
Long Beach														
Sewer [0]	260,770	199,362	61,408	38,436	6,986	92,858	---	---	---	---	---	---	5,866	25,000
Total	260,770	199,362	61,408	38,436	6,986	92,858	---	---	---	---	---	---	5,866	25,000
Long Lake														
Recycling	47,664	40,910	6,754	4,174	---	10,928	---	---	4,174	---	---	---	---	---
Sewer	460,158	778,721	(318,563)	183,759	10,210	(145,014)	---	183,372	---	(129,161)	267,502	---	10,210	47,030
Surface Water Management	69,220	132,503	(63,283)	(5,218)	1,342	(69,843)	---	---	---	---	36,397	---	1,342	11,325
Water	340,871	313,971	26,900	(28,498)	21,907	(23,505)	---	---	---	---	5,020	---	21,907	68,470
Total	917,913	1,266,105	(348,192)	154,217	33,459	(227,434)	---	183,372	4,174	(129,161)	308,919	---	33,459	126,825
Long Prairie														
Liquor	2,033,804	1,853,492	180,312	3,894	---	184,206	---	---	681	114,000	---	---	---	---
Sewer	2,619,279	1,818,415	800,864	46,592	476,954	370,502	---	---	590	185,587	---	---	476,954	762,000
Storm Water	---	130	(130)	---	---	(130)	---	---	---	---	---	---	---	---
Water	773,758	324,981	448,777	17,142	33,037	432,882	---	---	291	108,267	---	---	33,037	200,000
Total	5,426,841	3,997,018	1,429,823	67,628	509,991	987,460	---	---	1,562	407,854	---	---	509,991	962,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Longville														
Liquor	2,245,943	1,948,034	297,909	237	---	298,146	---	---	---	---	29,099	---	---	---
Sewer	161,569	116,240	45,329	26,521	22,352	49,498	17,612	---	---	---	7,022	---	22,352	30,000
Total	2,407,512	2,064,274	343,238	26,758	22,352	347,644	17,612	---	---	---	36,121	---	22,352	30,000
Lonsdale														
Liquor	1,947,646	1,813,494	134,152	940	---	135,092	---	---	---	38,463	---	---	---	---
Sewer	982,651	773,353	209,298	113,360	23,878	298,780	---	---	---	625	---	61,000	23,878	442,000
Water	722,645	732,170	(9,525)	88,439	66,583	12,331	---	---	---	625	---	376,000	66,583	252,000
Total	3,652,942	3,319,017	333,925	202,739	90,461	446,203	---	---	---	39,713	---	437,000	90,461	694,000
Loretto														
Garbage	58,711	60,755	(2,044)	2,992	---	948	---	---	---	---	---	---	---	---
Storm Water	82,114	51,815	30,299	2,469	---	32,768	---	---	---	(11,000)	---	---	---	---
Wastewater	186,142	247,154	(61,012)	57,698	2,871	(6,185)	---	---	12,767	---	49,386	---	2,871	---
Water	246,396	153,556	92,840	3,320	10,051	86,109	---	---	---	---	14,528	---	10,051	47,000
Total	573,363	513,280	60,083	66,479	12,922	113,640	---	---	12,767	(11,000)	63,914	---	12,922	47,000
Lowry														
Economic Development Authority	66,837	31,083	35,754	7,265	994	42,025	---	---	---	---	---	---	994	83,291
Sewer	84,359	120,809	(36,450)	210	19,148	(55,388)	---	---	---	---	---	---	19,148	---
Water	144,880	209,689	(64,809)	---	22,049	(86,858)	---	---	---	---	---	---	22,049	59,751
Total	296,076	361,581	(65,505)	7,475	42,191	(100,221)	---	---	---	---	---	---	42,191	143,042
Lucan														
Economic Development Authority [29]	1,750	93	1,657	2,897	---	4,554	---	---	---	---	---	---	---	---
Sewer	55,808	63,046	(7,238)	1,774	14,751	(20,215)	---	---	1,523	---	42,631	---	14,751	17,556
Water	66,839	72,076	(5,237)	4,729	11,773	(12,281)	---	---	---	---	59,686	---	11,773	---
Total	124,397	135,215	(10,818)	9,400	26,524	(27,942)	---	---	1,523	---	102,317	---	26,524	17,556
Luverne														
Economic Development Authority [29]	4,955	179,115	(174,160)	137,022	---	(37,138)	---	---	---	---	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Electric	7,754,191	6,781,005	973,186	(395,157)	825,704	(247,675)	---	---	21,419	1,171,413	10,542,698	11,843,316	755,610	490,000
Lewis and Clark Reserve Fund	---	---	---	(9,593)	---	(9,593)	---	---	---	---	---	---	---	---
Liquor	1,823,362	1,821,906	1,456	(24,194)	---	(22,738)	---	---	---	45,000	---	---	---	---
Refuse and Recycling	858,212	568,582	289,630	(30,681)	---	258,949	---	---	---	340,000	33,113	---	---	---
Sewer	2,165,038	1,341,716	823,322	403,832	282,993	944,161	906	495,158	---	290,000	866,395	---	217,991	929,250
Storm Sewer	194,115	134,859	59,256	(10,866)	---	48,390	---	---	---	5,000	428,139	---	---	---
Water	2,208,741	1,486,248	722,493	(134,291)	71,719	516,483	---	---	---	250,000	277,880	---	31,717	285,750
Total	15,008,614	12,313,431	2,695,183	(63,928)	1,180,416	1,450,839	906	495,158	21,419	2,101,413	12,148,225	11,843,316	1,005,318	1,705,000
Lyle														
Sewer [0]	55,234	60,575	(5,341)	---	---	(5,341)	---	---	---	---	---	---	---	---
Water [0]	91,505	78,848	12,657	---	---	12,657	---	---	---	---	---	---	---	---
Total	146,739	139,423	7,316	---	---	7,316	---	---	---	---	---	---	---	---
Lynd														
Garbage	26,033	20,323	5,710	17	---	5,727	---	---	---	12,000	---	---	---	2,000
Housing	30,550	38,662	(8,112)	3,990	1,525	(5,647)	---	---	---	---	---	---	1,525	9,791
Sewer	53,979	123,279	(69,300)	2,428	---	(66,872)	---	---	---	500	---	---	---	500
Water	81,191	125,069	(43,878)	1,429	---	(42,449)	---	---	---	500	---	---	---	500
Total	191,753	307,333	(115,580)	7,864	1,525	(109,241)	---	---	---	13,000	---	---	1,525	12,791
Mabel														
Electric	615,640	540,811	74,829	---	10,037	64,792	---	---	---	---	---	---	10,037	22,194
Sewer	241,839	118,581	123,258	---	26,152	97,106	---	---	---	(652)	---	---	26,152	112,940
Water	167,507	119,879	47,628	---	24,408	23,220	---	---	---	---	---	---	24,408	33,020
Total	1,024,986	779,271	245,715	---	60,597	185,118	---	---	---	(652)	---	---	60,597	168,154
Madelia														
Electric [29]	5,440,235	5,370,229	70,006	122,532	174,563	17,975	---	---	---	---	186,226	---	120,735	---
Liquor	761,833	726,444	35,389	1,387	---	36,776	---	---	303	20,000	---	---	---	---
Wastewater	2,041,006	1,576,342	464,664	32,125	79,941	416,848	---	---	537	75,000	321,184	---	79,941	439,000
Water	667,614	506,043	161,571	29,606	54,085	137,092	---	---	533	75,000	594,980	---	54,085	90,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	8,910,688	8,179,058	731,630	185,650	308,589	608,691	---	---	1,373	170,000	1,102,390	---	254,761	529,000
Madison														
Apartments	213,890	110,577	103,313	---	1,950	101,363	---	---	---	---	9,615	---	1,950	80,000
Electric	1,444,580	1,238,942	205,638	2,875	107	208,406	---	---	---	226,000	32,482	---	---	---
Liquor	487,176	456,231	30,945	---	---	30,945	---	---	---	20,000	---	---	---	---
Sanitation	280,224	219,690	60,534	---	---	60,534	---	---	---	40,000	---	---	---	---
Sewer	483,680	541,983	(58,303)	---	8,840	(67,143)	---	---	---	142,164	---	---	8,840	33,000
Storm Sewer	151,357	108,234	43,123	---	---	43,123	---	---	---	122,088	---	---	---	---
Water	622,886	512,560	110,326	---	---	110,326	---	---	---	307,170	---	---	---	---
Total	3,683,793	3,188,217	495,576	2,875	10,897	487,554	---	---	---	857,422	42,097	---	10,790	113,000
Madison Lake														
Refuse	154,838	88,193	66,645	1,030	---	67,675	---	---	---	55,000	---	---	---	---
Sewer Utility	413,341	421,920	(8,579)	27,088	38,262	(19,753)	---	---	---	---	---	---	38,262	143,142
Water Utility	299,874	372,358	(72,484)	33,326	43,775	(82,933)	---	---	---	---	26,560	---	43,775	140,061
Total	868,053	882,471	(14,418)	61,444	82,037	(35,011)	---	---	---	55,000	26,560	---	82,037	283,203
Magnolia														
Sewer [0]	44,022	12,670	31,352	270	7,630	23,992	---	---	---	---	---	---	7,630	20,000
Water [0]	15,481	21,866	(6,385)	259	---	(6,126)	---	---	---	---	---	---	---	---
Total	59,503	34,536	24,967	529	7,630	17,866	---	---	---	---	---	---	7,630	20,000
Mahnomen														
Liquor	1,468,593	1,460,620	7,973	40,753	---	48,726	---	20,000	---	---	21,123	---	---	---
Revolving Loan	---	---	---	348	---	348	---	---	---	---	---	---	---	---
Sewer	358,882	293,180	65,702	1,012	32,983	33,731	---	---	---	---	46,303	1,329,848	32,983	70,000
Storm Water	1,967	6,013	(4,046)	---	2,931	(6,977)	---	---	---	---	---	301,032	2,931	---
Water	443,404	346,104	97,300	1,636	60,076	38,860	---	---	---	---	82,759	2,831,068	60,076	67,000
Total	2,272,846	2,105,917	166,929	43,749	95,990	114,688	---	20,000	---	---	150,185	4,461,948	95,990	137,000
Mahtomedi														
Sewer Utility	1,402,203	1,356,899	45,304	(27,148)	40,489	(22,333)	---	---	---	24,938	338,729	---	40,489	236,748

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	1,495,489	1,267,603	227,886	(56,180)	94,785	76,921	---	---	---	65,899	90,509	---	94,785	500,023
Total	2,897,692	2,624,502	273,190	(83,328)	135,274	54,588	---	---	---	90,837	429,238	---	135,274	736,771
Manchester														
Sewage Collection and Disposal [0]	26,478	43,617	(17,139)	33,196	5,449	10,608	---	---	---	1,913	---	---	1,425	1,000
Sewer Connection Fund [0]	4,332	---	4,332	1,024	1,380	3,976	---	---	---	---	---	---	1,380	7,000
Short Lived Assets Reserv [0]	---	---	---	14	---	14	---	---	---	(1,000)	---	---	---	---
System Replacement Fund [0]	---	---	---	---	---	---	---	---	---	(913)	---	---	---	---
Water [0]	4,411	10,959	(6,548)	107	---	(6,441)	---	---	---	---	---	---	---	---
Total	35,221	54,576	(19,355)	34,341	6,829	8,157	---	---	---	---	---	---	2,805	8,000
Mankato														
Airport	641,227	2,444,810	(1,803,583)	200,787	---	(1,602,796)	---	2,904,072	168,839	(374,952)	3,246,841	---	---	38,400
Eastwood Park	---	1,407	(1,407)	(2,680)	---	(4,087)	---	---	---	---	---	---	---	---
Economic Development Authority	338,868	2,371,606	(2,032,738)	2,813,226	147,501	632,987	1,007,735	516,146	35,688	(541,877)	---	---	147,501	---
Economic Development Authority - Housing	854,377	5,833,240	(4,978,863)	4,569,501	---	(409,362)	---	4,565,581	---	---	129,887	---	---	---
Mass Transit	829,870	5,184,595	(4,354,725)	4,257,141	---	(97,584)	165,000	727,512	3,166,007	---	197,878	---	---	---
Parking System	125,229	1,666,343	(1,541,114)	328,113	---	(1,213,001)	---	---	---	(371,311)	39,252	---	---	---
Refuse	2,328,774	2,005,371	323,403	17,552	---	340,955	---	---	---	89,008	---	---	---	---
Riverfront 2000/Civic Center	3,817,706	9,424,936	(5,607,230)	9,833,242	261,728	3,964,284	7,864,975	185,000	---	1,632,134	5,452,358	6,810,171	261,728	2,080,000
Sewer	7,960,795	1,740,775	6,220,020	(95,376)	47,438	6,077,206	---	---	---	4,707,109	27,500	---	47,438	317,000
Storm Water	3,213,069	1,511,415	1,701,654	(38,543)	---	1,663,111	---	---	---	661,541	---	---	---	---
Street Light Utility	688,503	672,068	16,435	28,528	---	44,963	---	---	---	60,867	---	---	---	---
Utility Operations/Administration	3,415,106	1,782,627	1,632,479	60,459	---	1,692,938	---	---	---	1,520,553	---	---	---	---
Wastewater Plant	1,730,142	5,162,749	(3,432,607)	(40,799)	42,698	(3,516,104)	---	---	---	(4,199,481)	48,915	---	42,698	315,000
Water	10,072,418	7,282,866	2,789,552	(99,900)	305,093	2,384,559	---	---	2,186	(175,577)	69,690	---	305,093	2,433,000
Total	36,016,084	47,084,808	(11,068,724)	21,831,251	804,458	9,958,069	9,037,710	8,898,311	3,372,720	3,008,014	9,212,321	6,810,171	804,458	5,183,400
Mantorville														
Sewer	312,228	302,995	9,233	14,250	19,191	4,292	---	---	---	(35,000)	6,157	---	19,191	60,000
Storm Sewer	18,511	---	18,511	---	---	18,511	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	170,798	172,065	(1,267)	24,846	14,306	9,273	23,946	---	---	(41,400)	5,232	---	14,306	36,000
Total	501,537	475,060	26,477	39,096	33,497	32,076	23,946	---	---	(76,400)	11,389	---	33,497	96,000
Maple Grove														
Community Center	2,759,886	4,906,058	(2,146,172)	28,332	---	(2,117,840)	---	---	4,301	(1,185,700)	132,839	---	---	---
Recycling	1,368,645	1,356,412	12,233	106,511	---	118,744	---	---	---	9,500	---	---	---	---
Sewer	8,201,859	8,253,145	(51,286)	(1,225,297)	---	(1,276,583)	---	---	328	602,050	1,648,148	---	---	---
Sports Dome	244,087	562,703	(318,616)	10,148	---	(308,468)	---	---	700	(213,800)	---	---	---	---
Storm Water	2,506,310	3,828,612	(1,322,302)	(947,863)	---	(2,270,165)	---	---	838	(141,910)	---	---	---	---
Street Light Utility	1,061,518	1,004,291	57,227	(33,371)	---	23,856	---	---	---	---	---	---	---	---
Water	7,188,959	8,391,626	(1,202,667)	(2,448,065)	---	(3,650,732)	---	---	15,512	2,711,158	60,306	---	---	---
Total	23,331,264	28,302,847	(4,971,583)	(4,509,605)	---	(9,481,188)	---	---	21,679	1,781,298	1,841,293	---	---	---
Maple Lake														
Airport	104,918	283,933	(179,015)	297,142	9,724	108,403	25,958	---	269,116	(24,390)	190,471	---	274	---
Liquor	2,322,917	2,255,855	67,062	14,424	201	81,285	---	---	---	50,000	---	---	---	---
Sewer	712,877	854,228	(141,351)	7,220	71,743	(205,874)	237,984	13,086	---	---	---	---	53,029	108,000
Water	398,351	310,740	87,611	37,230	40,081	84,760	24,987	---	---	---	20,303	---	29,352	145,000
Total	3,539,063	3,704,756	(165,693)	356,016	121,749	68,574	288,929	13,086	269,116	25,610	210,774	---	82,655	253,000
Maple Plain														
Sewer	392,904	327,440	65,464	1,285	40,379	26,370	---	---	---	---	66,768	150,948	33,340	97,467
Storm Water	67,428	86,505	(19,077)	3,410	23,659	(39,326)	---	---	---	---	27,921	---	23,659	40,000
Water	616,582	462,867	153,715	9,213	97,884	65,044	---	---	---	---	406,717	351,774	81,459	351,353
Total	1,076,914	876,812	200,102	13,908	161,922	52,088	---	---	---	---	501,406	502,722	138,458	488,820
Mapleton														
Liquor	644,137	639,033	5,104	68,238	---	73,342	---	---	---	20,500	---	---	---	---
Refuse and Recycling	128,237	118,805	9,432	761	---	10,193	---	---	---	---	---	---	---	---
Sewer Utility	204,496	218,071	(13,575)	2,451	13,681	(24,805)	---	---	---	(45,000)	15,910	---	13,681	89,000
Storm Sewer	76,438	42,780	33,658	742	42,498	(8,098)	---	---	---	---	1,073,883	1,073,882	23,510	10,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	250,654	242,193	8,461	115,849	---	124,310	---	114,205	---	45,000	13,220	---	---	---
Total	1,303,962	1,260,882	43,080	188,041	56,179	174,942	---	114,205	---	20,500	1,103,013	1,073,882	37,191	99,000
Mapleview														
Water and Sewer	49,377	77,035	(27,658)	---	---	(27,658)	---	---	---	---	---	---	---	---
Total	49,377	77,035	(27,658)	---	---	(27,658)	---	---	---	---	---	---	---	---
Maplewood														
Ambulance	2,718,017	3,710,140	(992,123)	112,142	---	(879,981)	199	251,527	---	---	20,157	---	---	---
Environmental Utility	3,135,632	1,996,958	1,138,674	(34,934)	---	1,103,740	---	---	2,305	2,576,865	---	---	---	---
Recycling Program	1,204,437	1,049,105	155,332	100,820	---	256,152	---	---	123,632	55,000	---	---	---	---
Sanitary Sewer	6,346,363	5,675,033	671,330	(79,924)	---	591,406	---	---	2,012	1,055,890	---	---	---	---
Street Light Utility	448,741	253,970	194,771	(42,522)	---	152,249	---	---	---	25,000	---	---	---	---
Total	13,853,190	12,685,206	1,167,984	55,582	---	1,223,566	199	251,527	127,949	3,712,755	20,157	---	---	---
Marble														
Sewage Collection and Disposal [0]	139,299	17,980	121,319	---	---	121,319	---	---	---	151,972	---	---	---	---
Wastewater Treatment Plan [0]	80,698	235,375	(154,677)	21,699	---	(132,978)	---	---	---	(151,972)	---	---	---	---
Water [0]	90,020	45,514	44,506	---	---	44,506	---	---	---	---	---	---	---	---
Water Tower [0]	18,420	---	18,420	15	---	18,435	---	---	---	---	---	---	---	---
Total	328,437	298,869	29,568	21,714	---	51,282	---	---	---	---	---	---	---	---
Marietta														
Garbage [0]	19,091	14,558	4,533	---	---	4,533	---	---	---	---	---	---	---	---
Sewer [0]	24,723	11,301	13,422	---	---	13,422	---	---	---	---	---	---	---	---
Total	43,814	25,859	17,955	---	---	17,955	---	---	---	---	---	---	---	---
Marine on Saint Croix														
Wastewater [0]	145,660	109,181	36,479	969	---	37,448	---	---	---	(11,171)	39,898	---	---	---
Water [0]	12,879	13,575	(696)	62	---	(634)	---	---	---	(697)	---	---	---	---
Total	158,539	122,756	35,783	1,031	---	36,814	---	---	---	(11,868)	39,898	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Marshall														
Liquor	7,078,147	6,125,001	953,146	(7,654)	56,078	889,414	---	---	---	575,000	26,121	---	56,078	220,000
Marshall Municipal Utilities [4][29]	44,610,222	41,847,962	2,762,260	(1,225,068)	1,709,775	(172,583)	---	---	---	---	2,257,710	---	467,214	2,790,000
Public Housing Commission	878,092	1,090,771	(212,679)	193,935	---	(18,744)	---	---	---	---	---	---	---	---
Surface Water Management	1,283,128	1,514,321	(231,193)	(3,678)	88,073	(322,944)	---	---	---	---	597,260	---	88,073	480,328
Wastewater Treatment Facility	5,394,818	4,562,663	832,155	(123,908)	255,818	452,429	---	55,265	---	5,520	838,324	50,344	255,818	1,621,801
Total	59,244,407	55,140,718	4,103,689	(1,166,373)	2,109,744	827,572	---	55,265	---	580,520	3,719,415	50,344	867,183	5,112,129
Mayer														
Sewer Utility	562,627	650,836	(88,209)	192,319	22,247	81,863	214,500	---	---	---	---	---	22,247	244,550
Storm Water Utility	82,792	262,136	(179,344)	(7,447)	---	(186,791)	---	---	---	---	---	---	---	---
Water Utility	518,155	433,210	84,945	58,851	39,144	104,652	---	---	---	147,050	125,840	---	39,144	309,885
Total	1,163,574	1,346,182	(182,608)	243,723	61,391	(276)	214,500	---	---	147,050	125,840	---	61,391	554,435
Maynard														
Garbage	38,277	39,201	(924)	1	---	(923)	---	---	---	---	---	---	---	---
Sewer	73,456	175,786	(102,330)	5,927	33,522	(129,925)	---	---	---	---	---	---	33,522	29,662
Water	71,400	75,163	(3,763)	25,381	17,955	3,663	8,124	---	---	---	---	---	17,955	35,000
Total	183,133	290,150	(107,017)	31,309	51,477	(127,185)	8,124	---	---	---	---	---	51,477	64,662
Mazeppa														
Liquor	661,451	671,341	(9,890)	60,051	761	49,400	---	3,176	---	(3,828)	10,370	---	---	---
Sewer Utility	182,313	227,326	(45,013)	4,140	---	(40,873)	---	---	---	(59,497)	106,452	---	---	---
Water Utility	97,694	75,016	22,678	1,180	---	23,858	---	---	---	32,000	---	---	---	---
Total	941,458	973,683	(32,225)	65,371	761	32,385	---	3,176	---	(31,325)	116,822	---	---	---
McGrath														
Sewer [0]	14,041	16,408	(2,367)	2,426	1,084	(1,025)	2,426	---	---	---	---	---	1,084	600
Total	14,041	16,408	(2,367)	2,426	1,084	(1,025)	2,426	---	---	---	---	---	1,084	600
McGregor														
Ambulance [0]	249,624	377,742	(128,118)	85,662	---	(42,456)	---	---	28,782	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer [0]	87,967	98,790	(10,823)	---	1,337	(12,160)	---	---	---	---	---	---	1,337	33,000
Water [0]	105,261	110,541	(5,280)	16	83,561	(88,825)	---	---	---	---	---	1,111,000	83,561	1,104,000
Total	442,852	587,073	(144,221)	85,678	84,898	(143,441)	---	---	28,782	---	---	1,111,000	84,898	1,137,000
McIntosh														
Economic Development Authority	696,525	887,008	(190,483)	324,663	48,666	85,514	60,421	263,576	---	---	---	---	48,666	140,000
Sewer	41,756	54,336	(12,580)	29,361	8,667	8,114	23,047	---	---	---	---	---	8,667	53,000
Water	113,840	108,113	5,727	34,183	9,262	30,648	27,151	---	---	---	---	---	9,262	88,000
Total	852,121	1,049,457	(197,336)	388,207	66,595	124,276	110,619	263,576	---	---	---	---	66,595	281,000
McKinley														
Public Utilities [0][3]	43,013	102,448	(59,435)	604	---	(58,831)	---	---	---	---	---	---	---	---
Total	43,013	102,448	(59,435)	604	---	(58,831)	---	---	---	---	---	---	---	---
Meadowlands														
Sewage Collection and Disposal [0]	12,205	7,455	4,750	31	---	4,781	---	---	---	---	---	---	---	---
Water [0]	19,021	14,950	4,071	31	---	4,102	---	---	---	---	---	---	---	---
Total	31,226	22,405	8,821	62	---	8,883	---	---	---	---	---	---	---	---
Medford														
Liquor	386,007	383,651	2,356	31,461	---	33,817	---	---	---	---	---	---	---	---
Sewer Utility	303,071	375,949	(72,878)	80,006	9,176	(2,048)	69,670	65,419	---	---	99,989	---	9,176	84,000
Water Utility	277,402	463,641	(186,239)	82,732	12,766	(116,273)	129,387	71,839	---	---	37,201	---	12,766	142,000
Total	966,480	1,223,241	(256,761)	194,199	21,942	(84,504)	199,057	137,258	---	---	137,190	---	21,942	226,000
Medina														
Sanitary Sewer	954,393	865,531	88,862	(72,673)	---	16,189	---	---	---	130,710	47,123	---	---	---
Storm Water	294,905	224,134	70,771	(24,027)	---	46,744	---	---	---	63,585	---	---	---	---
Water	1,591,731	922,466	669,265	(143,339)	---	525,926	---	---	---	(78,129)	1,825,990	---	---	200,000
Total	2,841,029	2,012,131	828,898	(240,039)	---	588,859	---	---	---	116,166	1,873,113	---	---	200,000
Melrose														
Ambulance	934,024	782,206	151,818	(12,451)	---	139,367	---	---	4,290	---	38,878	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Electric	11,188,953	9,303,362	1,885,591	445	4,856	1,881,180	---	---	2,343	---	1,186,592	---	---	---
Wastewater	3,037,347	2,319,550	717,797	(101,034)	9,803	606,960	---	---	1,508	---	5,091,814	2,096,321	9,752	39,321
Water	1,199,823	704,955	494,868	(69,575)	53	425,240	---	---	339	---	265,954	---	---	---
Total	16,360,147	13,110,073	3,250,074	(182,615)	14,712	3,052,747	---	---	8,480	---	6,583,238	2,096,321	9,752	39,321
Menahga														
Greenwood Connections [29]	9,211,506	8,598,686	612,820	211,703	137,464	687,059	---	---	---	---	428,906	---	137,464	256,035
Liquor	1,141,273	1,033,395	107,878	2,946	---	110,824	---	---	---	65,000	---	---	---	---
Sewer	228,750	287,321	(58,571)	7,792	1,298	(52,077)	---	---	---	---	5,000	---	1,298	130,000
Water	250,227	438,413	(188,186)	241,320	2,150	50,984	---	---	231,250	(140,030)	951,405	386,080	2,150	14,000
Total	10,831,756	10,357,815	473,941	463,761	140,912	796,790	---	---	231,250	(75,030)	1,385,311	386,080	140,912	400,035
Mendota														
Sewer [34]	33,934	55,615	(21,681)	---	---	(21,681)	---	---	---	(5,346)	32,254	---	---	---
Total	33,934	55,615	(21,681)	---	---	(21,681)	---	---	---	(5,346)	32,254	---	---	---
Mendota Heights														
Sewer Utility	2,411,225	2,169,268	241,957	12,737	---	254,694	---	---	---	56,907	37,118	---	---	---
Storm Sewer Utility	586,430	190,036	396,394	(7,795)	---	388,599	---	---	---	194,650	---	---	---	---
Total	2,997,655	2,359,304	638,351	4,942	---	643,293	---	---	---	251,557	37,118	---	---	---
Mentor														
Liquor	531,643	476,943	54,700	6,197	---	60,897	---	---	---	42,000	5,044	---	---	---
Total	531,643	476,943	54,700	6,197	---	60,897	---	---	---	42,000	5,044	---	---	---
Middle River														
Garbage	31,569	27,951	3,618	---	---	3,618	---	---	---	(1,100)	---	---	---	---
Sewer	55,692	76,601	(20,909)	168	814	(21,555)	---	---	---	---	---	---	814	9,000
Water	42,138	85,225	(43,087)	31,583	11,245	(22,749)	15,136	16,447	---	16,447	66,733	---	11,245	19,378
Total	129,399	189,777	(60,378)	31,751	12,059	(40,686)	15,136	16,447	---	15,347	66,733	---	12,059	28,378
Milaca														
Liquor	2,946,734	2,869,009	77,725	9,564	---	87,289	---	---	---	225,000	126,666	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	315,574	419,824	(104,250)	23,685	---	(80,565)	---	---	---	---	---	---	---	---
Water	539,545	592,065	(52,520)	225,868	22,761	150,587	---	160,098	---	---	31,703	373,000	22,761	166,000
Total	3,801,853	3,880,898	(79,045)	259,117	22,761	157,311	---	160,098	---	225,000	158,369	373,000	22,761	166,000
Milan														
Refuse	55,956	54,756	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	28,437	16,203	12,234	390	---	12,624	---	---	---	---	28,580	---	---	---
Water	104,165	169,597	(65,432)	15,206	39,812	(90,038)	8,956	---	6,250	---	20,456	---	---	---
Total	188,558	240,556	(51,998)	15,596	39,812	(76,214)	8,956	---	6,250	---	49,036	---	---	---
Millerville														
Liquor	328,457	315,887	12,570	1,287	---	13,857	---	---	---	---	---	---	---	---
Sewer [0]	14,382	24,103	(9,721)	94	---	(9,627)	---	---	---	---	---	---	---	---
Total	342,839	339,990	2,849	1,381	---	4,230	---	---	---	---	---	---	---	---
Millville														
Water [0]	16,325	11,224	5,101	1,652	---	6,753	---	---	---	---	---	---	---	---
Total	16,325	11,224	5,101	1,652	---	6,753	---	---	---	---	---	---	---	---
Milroy														
Garbage	18,880	14,727	4,153	---	---	4,153	---	---	---	---	---	---	---	---
Sewer	39,559	36,448	3,111	2,342	---	5,453	---	---	---	19,000	---	---	---	---
Water	92,994	81,079	11,915	2,342	4,172	10,085	---	---	---	(19,000)	---	---	4,172	30,000
Total	151,433	132,254	19,179	4,684	4,172	19,691	---	---	---	---	---	---	4,172	30,000
Miltona														
Liquor	787,403	726,459	60,944	---	---	60,944	---	---	---	41,692	---	---	---	---
Sewer	105,200	106,504	(1,304)	(50)	---	(1,354)	---	---	---	---	---	---	---	---
Total	892,603	832,963	59,640	(50)	---	59,590	---	---	---	41,692	---	---	---	---
Minneapolis														
Community Planning and Economic Development	16,453,000	16,988,000	(535,000)	(348,000)	---	(883,000)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Meet Minneapolis	12,062,314	14,395,486	(2,333,172)	753,188	10,920	(1,590,904)	---	---	---	---	64,436	---	---	34,802
Minneapolis Parks Foundation	1,127,327	1,218,291	(90,964)	54,879	6,450	(42,535)	---	---	---	---	1,949	---	---	---
Municipal Parking	54,307,000	50,256,000	4,051,000	51,000	1,199,000	2,903,000	---	---	34,000	5,371,000	1,867,000	---	1,199,000	5,335,000
Park Operations	14,816,491	12,890,255	1,926,236	1,303,660	1,526,281	1,703,615	---	---	25,924	(1,963,278)	4,617,430	---	---	---
Sanitary Sewer	95,855,000	79,994,000	15,861,000	35,000	1,081,000	14,815,000	---	---	35,000	1,017,000	13,156,000	11,774,000	1,081,000	9,505,000
Solid Waste and Recycling	43,621,000	43,368,000	253,000	1,582,000	691,000	1,144,000	---	---	75,000	(4,424,000)	1,749,000	---	691,000	4,310,000
Storm Water	45,498,000	33,778,000	11,720,000	2,875,000	675,000	13,920,000	---	---	1,458,000	1,687,000	30,188,000	26,090,000	675,000	3,670,000
Water Works	88,154,000	71,255,000	16,899,000	839,000	2,770,000	14,968,000	---	---	122,000	(1,058,000)	29,456,000	21,500,000	2,770,000	17,315,000
Total	371,894,132	324,143,032	47,751,100	7,145,727	7,959,651	46,937,176	---	---	1,749,924	629,722	81,099,815	59,364,000	6,416,000	40,169,802
Minneota														
Garbage	142,438	109,931	32,507	827	---	33,334	---	---	---	30,000	---	---	---	---
Sewer	150,550	243,427	(92,877)	64,397	---	(28,480)	---	---	194	80,800	34,920	---	---	---
Water	229,336	237,374	(8,038)	1,621	---	(6,417)	---	---	173	17,690	4,270	---	---	---
Total	522,324	590,732	(68,408)	66,845	---	(1,563)	---	---	367	128,490	39,190	---	---	---
Minnesota City														
Sewer	62,667	120,466	(57,799)	5,587	3,091	(55,303)	---	---	---	---	---	---	3,091	45,188
Total	62,667	120,466	(57,799)	5,587	3,091	(55,303)	---	---	---	---	---	---	3,091	45,188
Minnesota Lake														
Garbage	96,491	85,175	11,316	4,800	4,025	12,091	---	---	---	---	---	---	4,025	---
Sewer	105,985	131,774	(25,789)	13,148	---	(12,641)	---	---	10,000	---	---	---	---	---
Water	82,667	133,801	(51,134)	47,302	---	(3,832)	---	35,189	---	---	65,890	---	---	---
Total	285,143	350,750	(65,607)	65,250	4,025	(4,382)	---	35,189	10,000	---	65,890	---	4,025	---
Minnetonka														
Environmental	1,350,187	1,389,029	(38,842)	95,119	---	56,277	---	---	---	216,800	---	---	---	---
Gray's Bay Marina	251,205	216,043	35,162	(36,492)	---	(1,330)	---	---	---	12,400	---	---	---	---
Ice Arena [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	2,946,274	1,895,439	1,050,835	(14,760)	---	1,036,075	---	---	---	144,700	3,318,551	---	---	---
Water and Sewer Utilities	18,209,775	15,214,573	2,995,202	(982,588)	864,573	1,148,041	---	---	---	800,000	7,421,621	---	864,573	1,195,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Williston Fitness Center	2,396,835	3,013,740	(616,905)	(13,752)	---	(630,657)	---	---	---	(46,700)	---	---	---	---
Total	25,154,276	21,728,824	3,425,452	(952,473)	864,573	1,608,406	---	---	---	1,127,200	10,740,172	---	864,573	1,195,000
Minnetonka Beach														
Sewer	92,632	136,248	(43,616)	31,746	---	(11,870)	---	31,746	---	---	---	---	---	---
Storm Water	18,585	11,748	6,837	---	---	6,837	---	---	---	---	---	---	---	---
Water	196,191	196,915	(724)	149,009	95,180	53,105	148,591	---	---	---	74,721	---	95,180	1,151,000
Total	307,408	344,911	(37,503)	180,755	95,180	48,072	148,591	31,746	---	---	74,721	---	95,180	1,151,000
Minnetrista														
Cable Television	53,023	92,463	(39,440)	(14,989)	---	(54,429)	---	---	---	---	---	---	---	---
Recycling	161,854	229,751	(67,897)	19,200	---	(48,697)	---	---	---	---	---	---	---	---
Sewer	1,186,143	1,289,974	(103,831)	(28,331)	12,664	(144,826)	---	---	---	---	59,675	---	12,664	67,500
Storm Water	373,790	383,706	(9,916)	(25,293)	---	(35,209)	---	---	---	---	23,064	---	---	---
Water	1,951,553	1,841,153	110,400	625,712	137,042	599,070	---	215,921	---	---	791,196	---	137,042	770,500
Total	3,726,363	3,837,047	(110,684)	576,299	149,706	315,909	---	215,921	---	---	873,935	---	149,706	838,000
Montevideo														
Building Inspection	118,132	140,859	(22,727)	463	---	(22,264)	---	---	---	(16,000)	---	---	---	---
Economic Development and Housing	884,931	300,986	583,945	127,655	106,381	605,219	---	---	---	---	---	---	105,906	250,000
Liquor	2,690,596	2,505,649	184,947	3,704	536	188,115	---	---	1,129	205,000	---	---	536	---
Refuse	782,322	782,322	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utility	---	10,812	(10,812)	866	13,169	(23,115)	---	---	---	---	268,098	311,091	13,169	---
Water and Sewer	2,795,356	2,205,584	589,772	174,891	195,641	569,022	20,017	---	---	---	573,329	499,642	183,311	714,000
Total	7,271,337	5,946,212	1,325,125	307,579	315,727	1,316,977	20,017	---	1,129	189,000	841,427	810,733	302,922	964,000
Montgomery														
Sewer Utility	1,031,524	860,455	171,069	191,434	35,392	327,111	---	188,480	---	---	215,087	---	35,392	636,748
Storm Water Utility	232,700	246,071	(13,371)	---	14,499	(27,870)	---	---	---	---	193,564	---	14,499	---
Water Utility	1,065,016	666,784	398,232	9,176	98,878	308,530	---	---	---	---	837,684	---	98,878	520,150
Total	2,329,240	1,773,310	555,930	200,610	148,769	607,771	---	188,480	---	---	1,246,335	---	148,769	1,156,898

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Monticello														
Deputy Registrar	895,494	777,236	118,258	(76,557)	---	41,701	---	---	---	---	13,523	---	---	---
Fiber Optics	2,195,092	2,002,078	193,014	16,000	---	209,014	---	---	---	---	199,209	---	---	---
Liquor	7,174,059	6,314,056	860,003	(82,243)	---	777,760	---	---	---	---	18,810	---	---	---
Sewer	2,925,917	3,179,956	(254,039)	(168,261)	45,451	(467,751)	---	152,466	13,992	---	263,328	---	45,451	306,000
Stormwater	529,146	797,995	(268,849)	505	---	(268,344)	---	---	54,917	---	279,514	---	---	---
Water	1,769,524	1,341,746	427,778	(156,591)	---	271,187	---	76,233	---	---	179,331	---	---	---
Total	15,489,232	14,413,067	1,076,165	(467,147)	45,451	563,567	---	228,699	68,909	---	953,715	---	45,451	306,000
Montrose														
Refuse	24,535	---	24,535	60	---	24,595	---	---	---	225,363	---	---	---	---
Sanitary Sewer	427,817	398,915	28,902	16,535	23,190	22,247	---	---	---	18,605	924,860	---	23,190	---
Storm Water	87,949	87,945	4	8,174	20,790	(12,612)	---	---	---	---	825,767	---	20,790	---
Wastewater Treatment	720,465	682,772	37,693	8,121	7,087	38,727	---	---	---	(18,605)	123,979	---	7,087	388,000
Water	577,052	537,655	39,397	64,670	61,177	42,890	40,757	---	---	---	1,651,535	---	61,177	179,000
Total	1,837,818	1,707,287	130,531	97,560	112,244	115,847	40,757	---	---	225,363	3,526,141	---	112,244	567,000
Moorhead														
Airport	66,446	581,768	(515,322)	80,413	---	(434,909)	---	32,000	30,043	(358,913)	---	---	---	---
Electric	44,120,099	29,645,523	14,474,576	(1,510,579)	405,751	12,558,246	---	---	---	9,286,238	5,182,314	---	405,751	1,138,650
Forestry	995,779	1,124,794	(129,015)	79,897	---	(49,118)	---	---	75,004	53,652	---	---	---	---
Golf Course	1,747,878	2,024,209	(276,331)	19,674	703	(257,360)	---	---	---	(473,250)	---	---	471	350
Pest Control	719,206	485,416	233,790	57,182	---	290,972	---	---	---	98,819	---	---	---	---
Public Housing [13][29]	1,105,630	2,338,450	(1,232,820)	1,341,721	19,111	89,790	---	542,519	486,645	---	1,385,172	1,021,374	19,111	135,674
Sanitation	4,939,182	4,907,192	31,990	281,688	545,743	(232,065)	---	---	225,000	261,044	209,261	---	---	---
Sports Center	111,881	67,781	44,100	175,751	---	219,851	---	---	---	321,534	---	---	---	---
Storm Water	2,809,170	2,643,704	165,466	122,934	6,069	282,331	---	---	---	1,334,082	194,286	---	---	---
Street Light Utility	845,207	619,478	225,729	4,050	---	229,779	---	---	---	242,463	---	---	---	---
Wastewater Treatment	9,846,367	7,101,535	2,744,832	121,867	691,934	2,174,765	---	---	---	687,724	2,597,972	465,069	629,236	3,197,587
Water	11,115,709	8,859,822	2,255,887	100,362	608,059	1,748,190	---	---	---	680,443	2,186,435	---	608,059	1,126,270
Total	78,422,554	60,399,672	18,022,882	874,960	2,277,370	16,620,472	---	574,519	816,692	12,133,836	11,755,440	1,486,443	1,662,628	5,598,531

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

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Name of City Enterprise (footnotes)	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Moose Lake														
Electric	4,833,875	3,660,019	1,173,856	38,055	35,276	1,176,635	---	---	---	178,030	386,498	---	33,267	290,000
Hillside Manor [29]	147,779	279,953	(132,174)	96,918	---	(35,256)	---	110,842	---	---	19,901	---	---	---
Liquor	1,971,870	1,782,466	189,404	---	---	189,404	---	---	---	---	---	---	---	---
Motor Vehicle	193,000	206,227	(13,227)	447	---	(12,780)	---	---	---	(20,000)	---	---	---	---
Sewer	326,278	519,622	(193,344)	---	31,967	(225,311)	---	---	---	---	401,270	---	31,967	345,000
Water	403,869	221,585	182,284	---	99,762	82,522	---	---	---	---	41,596	---	99,762	75,000
Total	7,876,671	6,669,872	1,206,799	135,420	167,005	1,175,214	---	110,842	---	158,030	849,265	---	164,996	710,000
Mora														
Electric	6,401,551	5,570,667	830,884	(181,849)	1,600	647,435	---	---	---	(7,418)	70,367	---	1,600	---
Housing and Redevelopment Authority [12] [29]	2,070,867	3,041,195	(970,328)	1,212,298	130,985	110,985	---	---	---	---	68,238	130,425	130,493	256,616
Liquor	4,414,982	3,912,074	502,908	10,721	26,000	487,629	---	---	---	301,000	---	---	---	---
Sewer	1,071,653	1,142,082	(70,429)	(50,049)	27,803	(148,281)	---	---	---	---	351,090	---	27,803	179,658
Storm Water	121,737	42,666	79,071	134	17,729	61,476	---	---	---	1,000	205,000	---	17,729	33,446
Water	815,926	825,053	(9,127)	(13,911)	18,615	(41,653)	---	---	---	---	495,118	---	18,615	101,842
Total	14,896,716	14,533,737	362,979	977,344	222,732	1,117,591	---	---	---	294,582	1,189,813	130,425	196,240	571,562
Morgan														
Natural Gas	505,862	429,722	76,140	999	2,027	75,112	---	---	---	66,000	---	---	---	---
Sewer	277,675	434,172	(156,497)	2,563	98,873	(252,807)	---	---	---	---	---	---	98,873	---
Water	289,016	301,687	(12,671)	2,610	52,386	(62,447)	---	---	---	(51,307)	---	---	51,166	---
Total	1,072,553	1,165,581	(93,028)	6,172	153,286	(240,142)	---	---	---	14,693	---	---	150,039	---
Morris														
Liquor	2,466,639	2,283,633	183,006	16,793	---	199,799	---	---	---	53,883	---	---	---	---
Refuse Collection	413,262	391,130	22,132	3,667	---	25,799	---	---	---	22,000	---	---	---	---
Sewer Utility	553,824	413,152	140,672	23,971	---	164,643	---	---	---	58,837	27,587	---	---	---
Water Utility	1,352,935	1,444,402	(91,467)	79,396	59,166	(71,237)	---	---	---	79,524	67,868	---	59,166	191,008
Total	4,786,660	4,532,317	254,343	123,827	59,166	319,004	---	---	---	214,244	95,455	---	59,166	191,008

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Morristown														
Refuse [0]	90,680	82,344	8,336	964	---	9,300	---	---	---	---	---	---	---	---
Wastewater [0]	300,099	259,586	40,513	4,932	---	45,445	---	---	---	---	---	---	---	---
Water [0]	72,091	106,114	(34,023)	2,544	4,364	(35,843)	---	---	---	40,211	---	---	---	---
Total	462,870	448,044	14,826	8,440	4,364	18,902	---	---	---	40,211	---	---	---	---
Morton														
Sewer	125,190	130,119	(4,929)	1	27,944	(32,872)	---	---	---	---	---	---	27,944	---
Water	73,854	66,961	6,893	2,352	673	8,572	---	---	---	---	---	---	673	27,000
Total	199,044	197,080	1,964	2,353	28,617	(24,300)	---	---	---	---	---	---	28,617	27,000
Motley														
Sewer Utility	333,585	303,244	30,341	40,102	12,234	58,209	---	---	---	86,686	4,192	---	12,234	136,000
Solid Waste	46,931	54,739	(7,808)	4,531	---	(3,277)	---	---	---	3,904	---	---	---	---
Water Utility	364,415	307,586	56,829	36,260	25,991	67,098	---	---	8,750	80,974	2,795	---	23,942	178,000
Total	744,931	665,569	79,362	80,893	38,225	122,030	---	---	8,750	171,564	6,987	---	36,176	314,000
Mound														
Liquor	3,820,758	3,409,989	410,769	7,929	---	418,698	---	---	---	250,000	---	---	---	---
Recycling	238,642	251,464	(12,822)	20,423	---	7,601	---	---	---	---	---	---	---	---
Sewer	2,620,846	2,035,158	585,688	207,496	215,591	577,593	180,000	---	---	---	690,194	---	215,591	707,254
Storm Sewer	138,613	258,035	(119,422)	---	75,145	(194,567)	---	---	---	---	---	---	75,145	296,607
Water	2,060,779	1,552,856	507,923	347,499	326,463	528,959	---	332,432	---	---	407,741	---	326,463	1,122,506
Total	8,879,638	7,507,502	1,372,136	583,347	617,199	1,338,284	180,000	332,432	---	250,000	1,097,935	---	617,199	2,126,367
Mounds View														
Sanitary Sewer	2,008,148	1,933,490	74,658	(110,711)	---	(36,053)	---	---	---	142,905	27,822	---	---	---
Storm Water	410,636	345,701	64,935	(109,669)	---	(44,734)	---	---	---	44,079	---	---	---	---
Street Light	105,179	115,962	(10,783)	(4,402)	---	(15,185)	---	---	---	3,119	---	---	---	---
Water	1,456,084	1,195,414	260,670	(83,778)	71,186	105,706	---	---	---	157,905	1,048,732	---	71,186	335,000
Total	3,980,047	3,590,567	389,480	(308,560)	71,186	9,734	---	---	---	348,008	1,076,554	---	71,186	335,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Mountain Iron														
Electric	2,724,595	2,724,905	(310)	30,962	---	30,652	---	---	---	---	58,676	---	---	---
Mountain Manor Apartments	266,445	338,690	(72,245)	65,832	42,422	(48,835)	---	---	---	---	37,026	---	42,422	31,328
Refuse Removal and Recycling	592,559	648,852	(56,293)	870	---	(55,423)	---	---	---	---	---	---	---	---
Wastewater Treatment	488,727	200,794	287,933	807	6,432	282,308	---	---	---	---	---	---	5,883	31,000
Water	352,858	575,434	(222,576)	327	24,802	(247,051)	---	---	---	---	351,175	535,973	24,802	124,973
Total	4,425,184	4,488,675	(63,491)	98,798	73,656	(38,349)	---	---	---	---	446,877	535,973	73,107	187,301
Mountain Lake														
EDA-Midway	105,600	67,011	38,589	108	39,063	(366)	---	---	---	---	---	---	39,063	---
Electric	3,390,582	2,564,413	826,169	76,276	145,132	757,313	---	---	---	120,000	134,087	---	145,132	409,750
Heritage Estates 4-Plex	34,363	27,227	7,136	19	1,820	5,335	---	---	---	---	---	---	1,820	15,000
Heritage Estates 8-Plex	70,854	64,720	6,134	297	7,142	(711)	---	---	---	---	---	---	7,142	20,000
Mason Manor 4-Plex	36,860	33,876	2,984	46	8,696	(5,666)	---	---	---	---	---	---	8,696	6,784
Sewer	1,397,872	457,657	940,215	117,488	116,468	941,235	---	---	---	---	492,849	359,412	116,468	801,250
Water	691,367	535,783	155,584	101,691	28,374	228,901	---	---	---	---	3,880	---	28,374	285,915
Total	5,727,498	3,750,687	1,976,811	295,925	346,695	1,926,041	---	---	---	120,000	630,816	359,412	346,695	1,538,699
Murdock														
Garbage	30,169	42,642	(12,473)	112	---	(12,361)	---	---	---	---	---	---	---	---
Sewer	30,407	86,030	(55,623)	98	---	(55,525)	---	---	---	---	---	---	---	---
Water	67,843	31,987	35,856	583,629	7,864	611,621	---	583,383	---	---	862,169	156,750	7,864	---
Total	128,419	160,659	(32,240)	583,839	7,864	543,735	---	583,383	---	---	862,169	156,750	7,864	---
Myrtle														
Water [0]	3,751	5,037	(1,286)	---	---	(1,286)	---	---	---	(4,164)	---	---	---	---
Total	3,751	5,037	(1,286)	---	---	(1,286)	---	---	---	(4,164)	---	---	---	---
Nashua														
Water [0]	---	839	(839)	1,334	---	495	---	---	---	---	---	---	---	---
Total	---	839	(839)	1,334	---	495	---	---	---	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Nashwauk														
Ambulance	581,201	614,365	(33,164)	---	---	(33,164)	---	---	---	38,298	---	---	---	---
Ambulance Transfers	123,643	142,599	(18,956)	---	---	(18,956)	---	---	---	27,000	---	---	---	---
Electric Utilities	1,103,005	957,403	145,602	7	---	145,609	---	---	---	2,092,754	---	---	---	---
Garbage	131,328	145,003	(13,675)	---	---	(13,675)	---	---	---	---	---	---	---	---
Mesabi Metallics Substations Utilities	479,958	643,232	(163,274)	321	---	(162,953)	---	---	---	(2,094,754)	---	---	---	---
Mesabi Metallics Water and Sewer Utilities [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utilities	161,780	231,608	(69,828)	82	15,310	(85,056)	---	759,406	1,805,528	15,000	3,853,393	759,406	15,310	56,034
Water Utilities	228,418	179,222	49,196	53	9,907	39,342	---	---	---	(61,600)	---	---	9,907	52,000
Total	2,809,333	2,913,432	(104,099)	463	25,217	(128,853)	---	759,406	1,805,528	16,698	3,853,393	759,406	25,217	108,034
Nelson														
Sewer [0]	225	436	(211)	281	---	70	---	---	---	(184)	---	---	---	---
Total	225	436	(211)	281	---	70	---	---	---	(184)	---	---	---	---
Nerstrand														
Sewer	112,975	135,538	(22,563)	188	27,850	(50,225)	---	---	---	---	---	---	27,850	30,000
Water	81,091	54,912	26,179	188	---	26,367	---	---	---	---	---	---	---	---
Total	194,066	190,450	3,616	376	27,850	(23,858)	---	---	---	---	---	---	27,850	30,000
Nevis														
Liquor	901,352	827,249	74,103	29,170	---	103,273	---	---	---	35,000	---	---	---	---
Sewer	85,120	207,959	(122,839)	12,640	---	(110,199)	---	---	---	---	44,267	---	---	---
Water	146,154	80,898	65,256	488	---	65,744	---	---	---	(45,242)	22,975	---	---	---
Total	1,132,626	1,116,106	16,520	42,298	---	58,818	---	---	---	(10,242)	67,242	---	---	---
New Auburn														
Garbage	45,069	44,158	911	---	---	911	---	---	---	---	---	---	---	---
Sewer	134,739	82,829	51,910	282	2,628	49,564	---	---	---	---	21,514	89,000	2,628	101,865
Storm Sewer	16,800	7,564	9,236	---	---	9,236	---	---	---	---	11,499	---	---	---
Water	128,958	96,420	32,538	6,277	1,760	37,055	---	---	---	---	11,003	---	1,760	43,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	325,566	230,971	94,595	6,559	4,388	96,766	---	---	---	---	44,016	89,000	4,388	144,865
New Brighton														
Sewer Utility	3,925,651	3,322,215	603,436	312,747	---	916,183	---	5,090	1,788	239,400	357,088	---	---	---
Storm Water Management Utility	1,149,266	863,409	285,857	(27,861)	58,180	199,816	5,900	2,082	584	116,200	706,458	---	---	---
Street Light Utility	341,271	222,771	118,500	(9,971)	23,931	84,598	---	---	---	33,600	6,057	---	---	---
Water Utility	3,234,490	2,182,563	1,051,927	544,962	72,551	1,524,338	---	9,800	11,197	365,695	380,018	---	---	---
Total	8,650,678	6,590,958	2,059,720	819,877	154,662	2,724,935	5,900	16,972	13,569	754,895	1,449,621	---	---	---
New Germany														
Sewer [0]	196,939	20,867	176,072	55,331	63,677	167,726	---	---	12,215	---	37,592	---	63,677	546,461
Water [0]	226,295	47,061	179,234	46,872	96,133	129,973	---	---	---	---	---	---	96,133	556,989
Total	423,234	67,928	355,306	102,203	159,810	297,699	---	---	12,215	---	37,592	---	159,810	1,103,450
New Hope														
Golf Course	424,160	389,397	34,763	14,822	33	49,552	---	---	---	11,310	9,250	---	33	7,791
Ice Arena	879,927	1,175,657	(295,730)	51,846	15,554	(259,438)	---	---	---	(488,690)	662,690	---	15,554	245,000
Sewer	4,026,715	3,075,452	951,263	(90,336)	17,514	843,413	---	---	---	58,368	418,877	---	17,514	59,205
Storm Water	1,378,944	943,889	435,055	(6,565)	30,707	397,783	---	---	---	25,452	81,755	---	30,707	163,150
Street Light Utility	178,120	157,293	20,827	(6,064)	---	14,763	---	---	---	---	---	---	---	---
Water	5,526,619	4,713,624	812,995	244,291	60,361	996,925	---	---	---	60,876	585,782	---	60,361	248,118
Total	12,414,485	10,455,312	1,959,173	207,994	124,169	2,042,998	---	---	---	(332,684)	1,758,354	---	124,169	723,264
New London														
Sewer	616,119	531,779	84,340	16,083	8,390	92,033	10,087	---	---	---	---	---	8,390	90,000
Water	487,153	425,707	61,446	86,034	18,573	128,907	75,920	---	---	---	---	---	18,573	120,000
Total	1,103,272	957,486	145,786	102,117	26,963	220,940	86,007	---	---	---	---	---	26,963	210,000
New Munich														
Sewage Collection and Disposal [0]	56,979	35,866	21,113	10	2,850	18,273	---	---	---	---	---	---	2,680	28,000
Water [0]	38,256	31,617	6,639	---	---	6,639	---	---	---	---	---	---	---	---
Total	95,235	67,483	27,752	10	2,850	24,912	---	---	---	---	---	---	2,680	28,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
New Prague														
Ambulance	20,186	14,188	5,998	662	---	6,660	---	---	---	---	---	---	---	---
Economic Development Authority [29]	38	54,888	(54,850)	213,801	---	158,951	49,917	---	84	---	---	---	---	---
Electric	9,251,457	8,533,832	717,625	88,630	230	806,025	---	---	4,406	40,000	2,332,712	---	230	---
Golf	1,060,992	1,091,211	(30,219)	10,914	15,007	(34,312)	---	---	1,180	(121,270)	---	210,000	15,007	93,000
Sewer	3,331,358	2,883,847	447,511	90,159	960,807	(423,137)	---	---	1,775	---	329,456	165,000	960,807	798,921
Storm Water	397,312	346,237	51,075	7,749	38,614	20,210	---	---	253	---	405,383	160,000	38,614	84,936
Water	1,702,476	1,402,316	300,160	(35,902)	110,741	153,517	---	---	2,032	---	1,672,437	300,000	110,741	341,870
Total	15,763,819	14,326,519	1,437,300	376,013	1,125,399	687,914	49,917	---	9,730	(81,270)	4,739,988	835,000	1,125,399	1,318,727
New Richland														
Cedar Pointe Housing	70,170	88,776	(18,606)	6	36	(18,636)	---	---	---	---	---	---	36	---
Nursing Home	5,184,691	5,483,530	(298,839)	433,855	---	135,016	---	502,784	---	---	17,131	---	---	---
Refuse Utility	96,403	96,077	326	---	---	326	---	---	---	---	---	---	---	---
Sewer Utility	303,872	418,153	(114,281)	452	12,908	(126,737)	---	---	---	(5,636)	95,166	---	12,908	116,000
Water Utility	258,563	205,763	52,800	13,425	2,832	63,393	---	13,103	---	(5,636)	---	---	2,832	114,022
Total	5,913,699	6,292,299	(378,600)	447,738	15,776	53,362	---	515,887	---	(11,272)	112,297	---	15,776	230,022
New Trier														
Water [0]	18,320	14,733	3,587	---	---	3,587	---	---	---	---	---	---	---	---
Total	18,320	14,733	3,587	---	---	3,587	---	---	---	---	---	---	---	---
New Ulm														
District Energy [29]	1,040,090	1,320,756	(280,666)	(74,324)	---	(354,990)	---	---	---	---	59,600	---	---	---
Electric [29]	27,237,853	27,048,855	188,998	(297,470)	26,035	(134,507)	---	---	---	---	1,408,366	---	26,035	235,000
Market Rate Housing [13][29]	992,647	781,413	211,234	8,297	102	219,429	---	---	---	620,000	65,555	---	---	---
Natural Gas [29]	10,312,567	9,733,724	578,843	(430,484)	---	148,359	---	---	---	---	243,309	---	---	---
Public and Indian Housing [13][29]	171,288	364,203	(192,915)	110,327	---	(82,588)	---	106,315	---	(49,530)	65,452	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	---	---	---	---	49,530	---	49,530	---	---	---	---
Rental Property [13][29]	10,719	5,496	5,223	748	---	5,971	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	---	451,529	(451,529)	462,813	49	11,235	---	462,250	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Wastewater [29]	4,681,572	3,916,017	765,555	(589,802)	174,102	1,651	---	---	---	---	965,666	---	174,102	574,000
Water [29]	3,360,761	3,330,312	30,449	(127,172)	33,964	(130,687)	---	---	---	---	963,688	---	33,964	160,000
Total	47,807,497	46,952,305	855,192	(937,067)	234,252	(316,127)	---	618,095	---	620,000	3,771,636	---	234,101	969,000
New York Mills														
Gas	1,262,782	1,027,108	235,674	2,433	---	238,107	---	---	---	233,304	---	---	---	---
Liquor	835,576	795,302	40,274	9,528	---	49,802	---	---	---	17,100	---	---	---	---
Sewer	531,521	357,974	173,547	361	38,084	135,824	38,111	---	---	(423,055)	53,210	---	38,084	317,000
Water	309,807	301,667	8,140	---	14,219	(6,079)	---	---	---	(651,232)	---	---	14,219	128,950
Total	2,939,686	2,482,051	457,635	12,322	52,303	417,654	38,111	---	---	(823,883)	53,210	---	52,303	445,950
Newfolden														
Electric	369,529	375,382	(5,853)	979	---	(4,874)	---	---	---	13,527	---	---	---	---
Newfolden Café	1,505	12,176	(10,671)	---	---	(10,671)	---	---	---	(116)	---	---	---	---
Sewer	63,955	65,643	(1,688)	561	1,614	(2,741)	---	---	---	2,668	---	---	1,614	10,000
Water	93,438	78,500	14,938	1,464	4,534	11,868	---	---	---	2,825	---	---	4,534	38,000
Total	528,427	531,701	(3,274)	3,004	6,148	(6,418)	---	---	---	18,904	---	---	6,148	48,000
Newport														
Sewer	900,102	780,501	119,601	(42,637)	24,969	51,995	---	---	563	389,514	---	---	24,969	101,605
Storm Sewer	186,962	172,170	14,792	(2,250)	10,687	1,855	---	---	154	281,751	---	---	10,687	37,000
Street Light Utility	89,905	67,519	22,386	(4,763)	---	17,623	---	---	---	---	---	---	---	---
Water	542,876	594,911	(52,035)	(31,056)	34,845	(117,936)	---	---	569	454,006	---	---	34,845	111,395
Total	1,719,845	1,615,101	104,744	(80,706)	70,501	(46,463)	---	---	1,286	1,125,271	---	---	70,501	250,000
Nicollet														
Economic Development Authority [29]	114,172	102,044	12,128	54	---	12,182	---	---	---	---	---	---	---	---
Sewer Utility	232,956	238,172	(5,216)	22,337	7,633	9,488	---	21,464	---	25,000	---	---	7,633	41,000
Water Utility	310,417	282,936	27,481	29,959	28,342	29,098	25,000	---	---	(25,000)	---	---	28,342	171,000
Total	657,545	623,152	34,393	52,350	35,975	50,768	25,000	21,464	---	---	---	---	35,975	212,000
Nielsville														
Electric	61,071	61,604	(533)	---	---	(533)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Garbage	6,327	4,931	1,396	---	---	1,396	---	---	---	---	---	---	---	---
Sewer	19,952	41,696	(21,744)	2,000	4,803	(24,547)	2,000	---	---	---	---	---	4,803	2,000
Water	21,053	52,444	(31,391)	8,148	---	(23,243)	2,000	---	6,148	---	5,746	---	---	---
Total	108,403	160,675	(52,272)	10,148	4,803	(46,927)	4,000	---	6,148	---	5,746	---	4,803	2,000
Nisswa														
Liquor	5,306,132	4,942,474	363,658	3,134	20,945	345,847	---	---	---	265,000	13,859	---	20,945	84,820
Sewer	729,996	807,768	(77,772)	273,349	56,473	139,104	---	---	---	---	163,374	---	55,661	243,979
Water	---	20,855	(20,855)	---	---	(20,855)	---	---	---	---	---	---	---	---
Total	6,036,128	5,771,097	265,031	276,483	77,418	464,096	---	---	---	265,000	177,233	---	76,606	328,799
Norcross														
Water and Refuse [0][2]	25,337	26,267	(930)	70	---	(860)	---	---	---	(3,255)	9,086	---	---	---
Total	25,337	26,267	(930)	70	---	(860)	---	---	---	(3,255)	9,086	---	---	---
North Branch														
Electric [29]	4,462,922	3,681,048	781,874	190,697	111,285	861,286	---	---	---	---	---	---	111,285	420,000
Liquor	3,839,269	3,744,734	94,535	21	---	94,556	---	---	---	94,556	77,985	---	---	87,347
Sewer	1,643,781	1,397,426	246,355	618,262	165,769	698,848	---	---	---	---	63,962	---	165,769	675,000
Storm Sewer Utility	437,446	568,336	(130,890)	336	30,242	(160,796)	---	---	---	---	543,261	564,498	9,744	15,000
Water [29]	1,794,095	1,457,152	336,943	136,122	128,807	344,258	---	---	---	---	330,898	---	128,807	753,000
Total	12,177,513	10,848,696	1,328,817	945,438	436,103	1,838,152	---	---	---	94,556	1,016,106	564,498	415,605	1,950,347
North Mankato														
Hotel	610,000	326,396	283,604	51,334	103,250	231,688	---	---	---	---	---	---	103,250	---
Recycling	569,808	456,866	112,942	---	8,746	104,196	---	---	---	(40,000)	---	---	7,892	95,000
Sewer	2,549,389	2,301,549	247,840	(3,479)	103,250	141,111	---	---	---	179,317	---	---	39,466	185,000
Solid Waste	837,274	785,540	51,734	1,760	4,190	49,304	---	---	---	45,000	---	---	4,190	15,000
Storm Water	474,277	405,288	68,989	1,010	22,704	47,295	---	---	---	108,964	130,197	---	17,888	94,583
Water	2,159,797	1,895,228	264,569	(8,981)	56,922	198,666	---	---	---	226,032	454,365	---	51,832	289,557
Total	7,200,545	6,170,867	1,029,678	41,644	299,062	772,260	---	---	---	519,313	584,562	---	224,518	679,140

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
North Oaks														
Utilities	414,416	439,065	(24,649)	37,415	---	12,766	---	---	---	---	---	---	---	---
Total	414,416	439,065	(24,649)	37,415	---	12,766	---	---	---	---	---	---	---	---
North Saint Paul														
Electric	11,282,305	10,350,426	931,879	68,273	29,561	970,591	---	16,684	6,253	300,000	---	---	29,561	145,000
Fiber Optics	213,176	145,320	67,856	---	---	67,856	---	---	---	---	---	---	---	---
Solid Waste	1,008,152	945,049	63,103	16,196	2,425	76,874	---	---	---	60,000	---	---	2,425	51,600
Surface Water	957,409	525,786	431,623	(20,196)	148,461	262,966	---	---	696	80,000	367,857	2,113,846	148,461	707,832
Wastewater	2,457,962	1,930,660	527,302	(32,538)	146,666	348,098	---	---	755	145,000	352,319	1,130,766	146,666	935,893
Water	2,021,685	1,032,226	989,459	(45,304)	188,344	755,811	---	---	14,937	205,000	668,705	2,261,446	188,344	919,399
Total	17,940,689	14,929,467	3,011,222	(13,569)	515,457	2,482,196	---	16,684	22,641	790,000	1,388,881	5,506,058	515,457	2,759,724
Northfield														
Garbage	988,583	929,621	58,962	(33,839)	---	25,123	---	---	---	---	---	---	---	---
Liquor	2,797,955	2,704,764	93,191	(33,110)	---	60,081	---	---	---	50,000	---	---	---	---
Municipal Hospital [29]	119,703,666	131,592,007	(11,888,341)	(5,297,006)	993,934	(18,179,281)	---	---	---	---	1,782,064	6,083,325	793,347	2,520,323
Storm Water Drainage	1,118,408	904,421	213,987	18,943	21,308	211,622	---	---	29,341	2,615	546,309	---	21,308	120,000
Wastewater	5,307,855	3,793,740	1,514,115	(97,720)	20,767	1,395,628	---	---	---	507	134,736	---	20,767	184,556
Water	2,130,582	2,186,108	(55,526)	(147,428)	(141)	(202,813)	---	---	---	1,585	368,272	---	141	2,728
Total	132,047,049	142,110,661	(10,063,612)	(5,590,160)	1,035,868	(16,689,640)	---	---	29,341	54,707	2,831,381	6,083,325	835,563	2,827,607
Northome														
Liquor	351,035	348,295	2,740	9	---	2,749	---	---	---	---	---	---	---	---
Sewer	63,904	52,997	10,907	---	15,781	(4,874)	---	---	---	(23,579)	---	---	15,781	23,348
Water	99,069	99,755	(686)	8,025	24,104	(16,765)	---	---	8,025	(14,264)	---	---	24,104	50,020
Total	514,008	501,047	12,961	8,034	39,885	(18,890)	---	---	8,025	(37,843)	---	---	39,885	73,368
Northrop														
Sewer	52,685	133,148	(80,463)	735	22,118	(101,846)	---	---	---	---	---	---	22,118	19,000
Water	55,180	50,469	4,711	1,871	2,759	3,823	---	---	---	---	---	---	2,759	16,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	107,865	183,617	(75,752)	2,606	24,877	(98,023)	---	---	---	---	---	---	24,877	35,000
Norwood Young America														
Harbor at Peace	1,728,386	1,616,797	111,589	12,208	102,792	21,005	---	---	560	---	74,580	---	97,792	205,000
Sewer	783,956	688,709	95,247	50,359	32,505	113,101	---	---	---	164,493	207,402	239,995	25,629	240,079
Water	875,551	653,176	222,375	9,293	87,125	144,543	---	---	---	60,414	472,645	572,927	70,704	401,849
Total	3,387,893	2,958,682	429,211	71,860	222,422	278,649	---	---	560	224,907	754,627	812,922	194,125	846,928
Oak Grove														
Sewer - Lake George	107,843	147,346	(39,503)	22,237	3,354	(20,620)	---	---	---	---	---	---	3,354	24,000
Sewer - The Ponds	187,686	190,773	(3,087)	1,371	2,408	(4,124)	---	---	---	---	---	---	---	---
Street Light Utility	15,130	6,149	8,981	593	---	9,574	---	---	---	---	---	---	---	---
Water - Lake George	41,660	56,292	(14,632)	106	---	(14,526)	---	---	---	---	---	---	---	---
Water - The Ponds	148,895	166,624	(17,729)	1,886	532	(16,375)	---	---	---	---	---	---	---	---
Total	501,214	567,184	(65,970)	26,193	6,294	(46,071)	---	---	---	---	---	---	3,354	24,000
Oak Park Heights														
Sewer	1,023,910	894,094	129,816	(37,148)	---	92,668	---	---	---	230,095	---	---	---	---
Storm Sewer	99,773	70,981	28,792	(7,301)	---	21,491	---	---	---	7,450	---	---	---	---
Water	893,558	630,734	262,824	(38,227)	---	224,597	---	---	---	435,870	5,593	---	---	---
Total	2,017,241	1,595,809	421,432	(82,676)	---	338,756	---	---	---	673,415	5,593	---	---	---
Oakdale														
Ambulance	538,470	1,902,625	(1,364,155)	299,861	334,305	(1,398,599)	300,000	41,947	24,392	(305,968)	---	---	---	---
Sewer	4,296,652	3,570,412	726,240	(17,793)	---	708,447	---	---	---	1,353,593	---	---	---	---
Street Light Utility	582,414	716,779	(134,365)	(6,675)	---	(141,040)	---	---	---	388,000	---	---	---	---
Water	2,720,067	2,405,724	314,343	198,078	---	512,421	---	---	226,450	1,025,000	38,566	---	---	---
Total	8,137,603	8,595,540	(457,937)	473,471	334,305	(318,771)	300,000	41,947	250,842	2,460,625	38,566	---	---	---
Odessa														
Sewer	29,586	71,004	(41,418)	447	7,008	(47,979)	---	---	---	---	7,592	---	7,008	---
Water	54,478	53,160	1,318	---	2,962	(1,644)	---	---	---	---	---	---	2,962	---
Total	84,064	124,164	(40,100)	447	9,970	(49,623)	---	---	---	---	7,592	---	9,970	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Odin*														
Sewage Collection and Disposal [0]	29,166	18,452	10,714	---	---	10,714	---	---	---	---	---	---	---	---
Water [0]	20,390	14,361	6,029	100	1,917	4,212	---	---	---	---	---	---	1,917	5,347
Total	49,556	32,813	16,743	100	1,917	14,926	---	---	---	---	---	---	1,917	5,347
Ogema														
Municipal Liquor Store [0]	438,496	372,448	66,048	3,641	---	69,689	---	---	---	2,000	31,451	---	---	---
Sewage Collection and Disposal [0]	11,188	26,544	(15,356)	---	---	(15,356)	---	---	---	(2,000)	---	---	---	---
Water [0]	26,992	25,519	1,473	---	---	1,473	---	---	---	---	---	---	---	---
Total	476,676	424,511	52,165	3,641	---	55,806	---	---	---	---	31,451	---	---	---
Ogilvie														
Liquor	866,522	820,399	46,123	300	---	46,423	---	---	---	7,000	---	---	---	---
Sewer	107,047	165,662	(58,615)	1,782	3,600	(60,433)	---	209,908	---	---	163,586	163,586	3,600	4,000
Water	93,182	110,262	(17,080)	2,950	21,580	(35,710)	---	---	---	---	---	---	21,580	17,000
Total	1,066,751	1,096,323	(29,572)	5,032	25,180	(49,720)	---	209,908	---	7,000	163,586	163,586	25,180	21,000
Okabena														
Liquor	351,601	349,042	2,559	---	---	2,559	---	---	---	---	---	---	---	---
Sewer	31,555	73,487	(41,932)	20,173	---	(21,759)	20,173	---	---	---	---	61,000	---	---
Water	71,928	67,771	4,157	38,320	6,630	35,847	38,320	---	---	---	---	---	6,630	7,000
Total	455,084	490,300	(35,216)	58,493	6,630	16,647	58,493	---	---	---	---	61,000	6,630	7,000
Oklee														
Sewer	50,195	73,629	(23,434)	---	146	(23,580)	---	---	---	---	21,960	---	146	21,666
Water	99,655	88,940	10,715	---	2,500	8,215	---	---	---	---	19,080	---	2,500	33,334
Total	149,850	162,569	(12,719)	---	2,646	(15,365)	---	---	---	---	41,040	---	2,646	55,000
Olivia														
Bayberry Court [29]	147,232	117,650	29,582	(4,233)	16,530	8,819	---	---	---	13,000	---	---	16,530	50,000
Electric Utility	3,352,833	3,414,928	(62,095)	20,256	57,948	(99,787)	---	---	---	321,991	65,536	---	51,035	48,014
Fairview Place [29]	458,219	914,374	(456,155)	497,567	---	41,412	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	1,146,327	1,142,107	4,220	(16,189)	---	(11,969)	---	---	---	---	---	---	---	---
Storm Sewer Utility	259,440	167,473	91,967	(40,924)	85,528	(34,485)	---	---	---	---	284,738	---	85,528	60,000
Utility Reserve	113,243	---	113,243	(8,048)	---	105,195	---	---	---	400,000	---	---	---	---
Wastewater Utility	588,775	727,657	(138,882)	(26,222)	38,249	(203,353)	---	---	---	(321,400)	583,813	578,246	38,249	159,000
Water Utility	638,978	766,706	(127,728)	(22,573)	37,565	(187,866)	---	---	---	77,100	1,371,521	1,321,787	37,565	145,000
Total	6,705,047	7,250,895	(545,848)	399,634	235,820	(382,034)	---	---	---	490,691	2,305,608	1,900,033	228,907	462,014
Onamia														
Sewer	175,226	285,254	(110,028)	274,527	18,665	145,834	---	274,378	---	---	273,168	948,000	18,665	1,070,000
Water	184,745	146,634	38,111	72,770	5,066	105,815	---	68,595	---	---	538,396	237,000	5,066	237,000
Total	359,971	431,888	(71,917)	347,297	23,731	251,649	---	342,973	---	---	811,564	1,185,000	23,731	1,307,000
Ormsby														
Sewer Fund	55,406	85,601	(30,195)	---	10,463	(40,658)	---	---	---	---	31,798	---	10,463	12,000
Water Fund	38,742	31,797	6,945	---	10,570	(3,625)	---	---	---	---	---	---	10,570	20,961
Total	94,148	117,398	(23,250)	---	21,033	(44,283)	---	---	---	---	31,798	---	21,033	32,961
Orono														
Cable	72,960	63,940	9,020	(1,830)	---	7,190	---	---	---	---	---	---	---	---
Recycling	239,608	243,907	(4,299)	14,737	---	10,438	---	---	---	---	---	---	---	---
Sewer	2,289,172	1,968,677	320,495	(106,604)	---	213,891	---	---	---	82,500	575,896	---	---	---
Storm Water	741,086	440,942	300,144	(78,714)	---	221,430	---	---	---	---	160,089	---	---	---
Water	1,799,535	1,149,273	650,262	429,417	14,988	1,064,691	---	---	460,000	15,000	497,615	---	14,988	85,000
Total	5,142,361	3,866,739	1,275,622	257,006	14,988	1,517,640	---	---	460,000	97,500	1,233,600	---	14,988	85,000
Oronoco														
Water Utility	218,006	277,982	(59,976)	8,391	5,074	(56,659)	---	3,341	---	---	---	---	5,074	64,000
Total	218,006	277,982	(59,976)	8,391	5,074	(56,659)	---	3,341	---	---	---	---	5,074	64,000
Orr														
Aiport	44,989	232,403	(187,414)	25,830	---	(161,584)	---	---	25,830	---	29,261	---	---	---
Liquor	694,825	685,459	9,366	1,893	---	11,259	---	---	---	21,801	6,883	---	---	---
Sewer	102,807	157,371	(54,564)	1,187	8,307	(61,684)	---	---	---	(19,989)	12,821	---	8,307	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense							Borrowing	Interest Paid	Principal Payments
Water	67,815	131,749	(63,934)	1,187	---	(62,747)	---	---	---	(22,812)	---	---	---	---
Total	910,436	1,206,982	(296,546)	30,097	8,307	(274,756)	---	---	25,830	(21,000)	48,965	---	8,307	---
Ortonville														
Golf	315,770	440,613	(124,843)	---	---	(124,843)	---	---	---	(20,000)	12,743	---	---	11,719
Light	2,962,543	3,345,355	(382,812)	---	205,908	(588,720)	---	---	---	615,775	120,945	---	---	---
Ortonville Area Health Services [14]	34,391,762	34,407,761	(15,999)	(74,325)	896,775	(987,099)	---	246,347	---	---	420,032	---	579,797	2,082,914
Sewer	620,567	355,346	265,221	14,471	8,979	270,713	---	---	---	373,392	27,577	27,041	8,979	58,179
Storm Water	150,925	28,321	122,604	---	7,150	115,454	---	---	---	---	---	35,263	7,150	40,008
Water	982,367	726,303	256,064	67,035	10,306	312,793	---	194,741	10,000	413,810	118,678	43,430	10,306	166,069
Total	39,423,934	39,303,699	120,235	7,181	1,129,118	(1,001,702)	---	441,088	10,000	1,382,977	699,975	105,734	606,232	2,358,889
Osakis														
Garbage and Recycling [0]	133,492	129,651	3,841	37	---	3,878	---	---	---	---	---	---	---	---
Liquor	917,236	953,338	(36,102)	57,530	---	21,428	---	---	---	25,128	69,475	---	---	---
Sewer	334,131	560,481	(226,350)	21,194	43,120	(248,276)	---	---	---	---	413,911	774,000	43,120	66,500
Water	519,907	574,279	(54,372)	17,073	14,112	(51,411)	---	---	---	---	171,593	---	14,112	102,500
Total	1,904,766	2,217,749	(312,983)	95,834	57,232	(274,381)	---	---	---	25,128	654,979	774,000	57,232	169,000
Oslo														
Garbage	47,553	45,054	2,499	---	---	2,499	---	---	---	---	---	---	---	---
Sewer	87,065	76,872	10,193	---	8,943	1,250	633	---	---	---	91,953	257,000	8,943	16,200
Water	155,400	197,681	(42,281)	---	17,016	(59,297)	2,688	---	---	---	---	---	17,016	30,800
Total	290,018	319,607	(29,589)	---	25,959	(55,548)	3,321	---	---	---	91,953	257,000	25,959	47,000
Osseo														
Sewer	541,962	639,498	(97,536)	29,986	61,184	(128,734)	---	---	52,762	24,795	1,705,295	740,000	61,184	115,000
Storm Water	222,238	118,354	103,884	(9,293)	8,509	86,082	---	---	---	72,077	---	---	8,509	30,000
Water	462,842	507,114	(44,272)	74,231	10,037	19,922	---	---	---	39,301	36,406	---	10,037	45,000
Total	1,227,042	1,264,966	(37,924)	94,924	79,730	(22,730)	---	---	52,762	136,173	1,741,701	740,000	79,730	190,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Ostrander														
Sewer [0]	78,282	48,572	29,710	11,431	14,624	26,517	11,431	---	---	---	---	---	14,624	13,442
Water [0]	84,908	24,204	60,704	18,671	6,453	72,922	18,651	---	---	---	---	---	6,453	8,880
Total	163,190	72,776	90,414	30,102	21,077	99,439	30,082	---	---	---	---	---	21,077	22,322
Otsego														
Sewer	3,539,069	3,447,706	91,363	(799,225)	636,494	(1,344,356)	---	---	---	220,125	4,182,654	26,670,556	636,494	2,292,800
Storm Water	137,178	218,612	(81,434)	17,128	---	(64,306)	36,000	---	---	---	32,200	---	---	---
Water	2,904,563	2,168,129	736,434	(294,365)	143,860	298,209	---	---	10,000	73,375	1,171,454	---	143,860	835,200
Total	6,580,810	5,834,447	746,363	(1,076,462)	780,354	(1,110,453)	36,000	---	10,000	293,500	5,386,308	26,670,556	780,354	3,128,000
Ottertail														
Water	353,646	295,736	57,910	3,722	8,984	52,648	---	---	---	(69,692)	311,713	---	8,984	123,000
Total	353,646	295,736	57,910	3,722	8,984	52,648	---	---	---	(69,692)	311,713	---	8,984	123,000
Owatonna														
Electric	43,670,362	40,964,869	2,705,493	(52,432)	---	2,653,061	---	---	---	---	2,637,837	---	---	---
Gas	19,437,918	18,304,396	1,133,522	(30,354)	---	1,103,168	---	---	---	---	1,542,558	---	---	---
Housing Programs [29]	44,265	728,239	(683,974)	622,446	---	(61,528)	---	623,796	---	---	---	---	---	---
Sewer	4,453,045	1,842,119	2,610,926	(29,330)	29,509	2,552,087	---	---	---	571,800	12,022,370	---	29,509	558,000
Storm Water	1,420,412	300,964	1,119,448	232,699	---	1,352,147	311,853	---	---	80,930	309,290	---	---	430,000
Water	4,650,426	3,729,354	921,072	282,646	---	1,203,718	---	---	---	---	1,080,986	---	---	---
Total	73,676,428	65,869,941	7,806,487	1,025,675	29,509	8,802,653	311,853	623,796	---	652,730	17,593,041	---	29,509	988,000
Palisade														
Liquor	187,404	196,579	(9,175)	12,433	---	3,258	---	---	---	---	---	---	---	---
Water and Sewer	84,049	100,012	(15,963)	---	---	(15,963)	---	---	---	---	28,184	---	---	---
Total	271,453	296,591	(25,138)	12,433	---	(12,705)	---	---	---	---	28,184	---	---	---
Park Rapids														
Liquor	3,500,304	3,316,625	183,679	(4,861)	---	178,818	---	---	---	---	---	---	---	---
Sewer	532,315	698,940	(166,625)	(2,596)	---	(169,221)	---	---	---	---	14,417	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	123,077	30,327	92,750	(1,391)	---	91,359	---	---	---	---	10,963	---	---	---
Water	746,509	908,295	(161,786)	(1,896)	12,893	(176,575)	---	---	---	---	141,281	---	12,893	90,000
Total	4,902,205	4,954,187	(51,982)	(10,744)	12,893	(75,619)	---	---	---	---	166,661	---	12,893	90,000
Parkers Prairie														
Event Center	41,274	133,510	(92,236)	---	---	(92,236)	---	---	---	(50,000)	---	---	---	---
Sewer	248,047	189,164	58,883	---	68,196	(9,313)	---	---	---	---	58,589	---	29,486	67,340
Water	260,722	218,916	41,806	---	113,411	(71,605)	---	---	---	---	143,441	---	74,701	131,660
Total	550,043	541,590	8,453	---	181,607	(173,154)	---	---	---	(50,000)	202,030	---	104,187	199,000
Paynesville														
Liquor	1,926,006	1,905,985	20,021	(4,144)	1,350	14,527	---	---	---	40,000	21,913	52,745	1,350	20,586
Sewer	1,675,240	1,143,810	531,430	363,239	89,468	805,201	---	---	---	107,840	122,471	---	84,270	370,000
Water	758,685	647,095	111,590	(8,000)	11,864	91,726	---	---	9,150	67,340	263,926	---	10,713	179,000
Total	4,359,931	3,696,890	663,041	351,095	102,682	911,454	---	---	9,150	215,180	408,310	52,745	96,333	569,586
Pease														
Sewage Collection and Disposal [0]	53,462	44,034	9,428	---	---	9,428	---	---	---	---	---	---	---	---
Water [0]	36,925	65,408	(28,483)	5,959	---	(22,524)	---	---	---	---	---	---	---	---
Total	90,387	109,442	(19,055)	5,959	---	(13,096)	---	---	---	---	---	---	---	---
Pelican Rapids														
Liquor	1,608,918	1,442,890	166,028	3,053	---	169,081	---	---	---	141,156	---	---	---	---
Sewer	1,475,838	1,283,130	192,708	144,073	113,902	222,879	---	---	---	24,709	---	---	113,902	714,832
Water	534,732	523,889	10,843	142,782	24,565	129,060	---	---	---	21,156	---	---	24,565	150,912
Total	3,619,488	3,249,909	369,579	289,908	138,467	521,020	---	---	---	187,021	---	---	138,467	865,744
Pemberton														
Garbage	19,171	20,522	(1,351)	33	---	(1,318)	---	---	---	---	---	---	---	---
Sewer	58,957	47,617	11,340	128	368	11,100	---	---	---	---	---	---	---	---
Water	41,327	65,062	(23,735)	---	2,717	(26,452)	---	---	---	(45,000)	---	---	2,717	10,000
Total	119,455	133,201	(13,746)	161	3,085	(16,670)	---	---	---	(45,000)	---	---	2,717	10,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Pennock														
Sewer	70,878	99,231	(28,353)	426	17,146	(45,073)	---	---	---	---	---	---	17,126	40,000
Water	60,461	64,155	(3,694)	15,991	21,889	(9,592)	14,941	---	540	(6,090)	47,742	---	21,889	15,000
Total	131,339	163,386	(32,047)	16,417	39,035	(54,665)	14,941	---	540	(6,090)	47,742	---	39,015	55,000
Pequot Lakes														
Sewer	337,372	274,424	62,948	6,886	10,292	59,542	---	---	152	2,305	31,354	---	10,292	29,000
Water	324,525	322,204	2,321	12,603	29,623	(14,699)	---	---	152	2,305	3,030	---	29,623	94,000
Total	661,897	596,628	65,269	19,489	39,915	44,843	---	---	304	4,610	34,384	---	39,915	123,000
Perham														
Gas	10,769,114	9,969,523	799,591	40,431	60,340	779,682	---	---	---	202,264	520,059	---	60,340	404,000
Liquor	4,410,460	3,832,694	577,766	30,626	1,250	607,142	---	---	---	314,050	---	---	---	---
Recycling	108,401	91,404	16,997	1,557	---	18,554	---	---	---	---	---	---	---	---
Sewer and Wastewater	1,612,257	1,262,256	350,001	33,896	21,574	362,323	---	---	---	186,441	---	---	21,574	196,000
Water	927,407	619,897	307,510	218,312	26,941	498,881	---	---	---	212,445	12,365	---	26,941	136,000
Total	17,827,639	15,775,774	2,051,865	324,822	110,105	2,266,582	---	---	---	915,200	532,424	---	108,855	736,000
Perley*														
Refuse or Garbage Collection [0]	15,766	20,097	(4,331)	---	---	(4,331)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	29,467	9,786	19,681	---	---	19,681	---	---	---	---	---	---	---	---
Water [0]	12,959	10,656	2,303	---	---	2,303	---	---	---	---	---	---	---	---
Total	58,192	40,539	17,653	---	---	17,653	---	---	---	---	---	---	---	---
Peterson														
Campground [0]	15,781	6,676	9,105	---	---	9,105	---	---	---	---	15,663	---	---	---
Electric [0]	191,145	155,130	36,015	999	---	37,014	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	24,366	22,178	2,188	---	---	2,188	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	69,072	38,596	30,476	827	11,700	19,603	---	---	---	---	---	---	11,700	7,000
Water [0]	49,456	21,578	27,878	367	---	28,245	---	---	---	19,673	---	---	---	---
Total	349,820	244,158	105,662	2,193	11,700	96,155	---	---	---	19,673	15,663	---	11,700	7,000

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Pierz														
Electric [0]	1,222,943	1,068,572	154,371	26,481	---	180,852	---	---	---	---	---	---	---	---
Golf Course [0]	417,094	409,661	7,433	37,698	---	45,131	22,012	---	---	---	452,967	---	---	---
Solid Waste [0]	92,675	89,130	3,545	6,956	---	10,501	---	---	---	---	---	---	---	---
Storm Water [0]	50,610	1,045	49,565	---	488	49,077	---	---	---	---	---	---	488	39,000
Total	1,783,322	1,568,408	214,914	71,135	488	285,561	22,012	---	---	---	452,967	---	488	39,000
Pillager														
Sewer	179,097	166,036	13,061	27,350	5,103	35,308	27,350	---	---	50,000	---	---	5,103	64,530
Water	146,958	165,817	(18,859)	11,808	2,676	(9,727)	10,923	---	---	(50,000)	4,400	---	2,676	28,070
Total	326,055	331,853	(5,798)	39,158	7,779	25,581	38,273	---	---	---	4,400	---	7,779	92,600
Pine City														
Housing and Redevelopment Authority [12] [29]	162,827	251,533	(88,706)	57,543	---	(31,163)	---	57,439	---	---	13,572	---	---	---
Liquor	2,388,535	2,211,657	176,878	(303)	---	176,575	---	---	---	185,000	5,956	---	---	---
Sewer	815,190	590,001	225,189	31,576	48,147	208,618	---	---	---	---	152,263	---	48,147	138,040
Water	1,287,437	643,326	644,111	63,408	82,329	625,190	---	---	---	---	210,825	---	82,329	557,960
Total	4,653,989	3,696,517	957,472	152,224	130,476	979,220	---	57,439	---	185,000	382,616	---	130,476	696,000
Pine Island														
Cemetery	29,590	44,363	(14,773)	(31,999)	---	(46,772)	---	---	---	(4,000)	6,774	---	---	---
Deputy Registrar	111,225	128,691	(17,466)	8,322	---	(9,144)	---	7,348	---	---	7,348	---	---	---
Evergreen Place	266,524	257,822	8,702	6,864	2,292	13,274	---	---	---	4,017	51,300	---	2,292	79,000
Sewer	828,473	865,376	(36,903)	(7,601)	---	(44,504)	---	---	---	143,628	172,894	---	---	---
Water	609,966	540,167	69,799	1,187	2,868	68,118	---	---	---	134,438	420,757	---	2,868	58,932
Total	1,845,778	1,836,419	9,359	(23,227)	5,160	(19,028)	---	7,348	---	278,083	659,073	---	5,160	137,932
Pine River														
Water	183,213	172,211	11,002	5,810	3,536	13,276	---	---	---	(8,896)	---	---	3,536	57,620
Total	183,213	172,211	11,002	5,810	3,536	13,276	---	---	---	(8,896)	---	---	3,536	57,620

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Pipestone														
Garbage	496,392	429,402	66,990	3,240	---	70,230	---	---	---	50,290	9,710	---	---	---
Liquor	1,909,041	1,737,823	171,218	1,642	---	172,860	---	---	---	191,317	---	---	---	---
Sewer	1,204,492	1,173,558	30,934	2,972	90,591	(56,685)	---	---	---	34,450	1,589,529	762,712	90,591	553,042
Water	1,597,014	1,666,704	(69,690)	1,537,416	157,600	1,310,126	---	1,260,222	243,305	(74,810)	1,829,152	196,430	157,600	521,901
Total	5,206,939	5,007,487	199,452	1,545,270	248,191	1,496,531	---	1,260,222	243,305	201,247	3,428,391	959,142	248,191	1,074,943
Plainview														
Sewer	1,467,067	955,472	511,595	28,191	---	539,786	---	---	---	335,062	56,901	---	---	---
Water	510,905	405,154	105,751	184,575	2,791	287,535	---	---	---	335,062	103,566	---	2,791	14,000
Total	1,977,972	1,360,626	617,346	212,766	2,791	827,321	---	---	---	670,124	160,467	---	2,791	14,000
Plato														
Sewer	137,789	273,854	(136,065)	33,647	---	(102,418)	33,259	---	---	---	12,875	---	---	---
Water	57,864	67,227	(9,363)	21,661	---	12,298	20,956	---	---	(20,000)	74,162	---	---	---
Total	195,653	341,081	(145,428)	55,308	---	(90,120)	54,215	---	---	(20,000)	87,037	---	---	---
Plummer														
Sanitation	22,156	22,895	(739)	---	---	(739)	---	---	---	---	---	---	---	---
Wastewater	64,229	34,821	29,408	85	---	29,493	---	---	85	(1,476,424)	163,680	---	---	---
Water	44,815	66,194	(21,379)	1,355	1,731	(21,755)	---	---	1,355	---	---	---	1,731	8,000
Total	131,200	123,910	7,290	1,440	1,731	6,999	---	---	1,440	(1,476,424)	163,680	---	1,731	8,000
Plymouth														
Field House	360,266	397,748	(37,482)	79,110	200	41,428	---	---	---	---	---	---	---	---
Ice Center	2,209,752	2,611,534	(401,782)	16,499	23,063	(408,346)	---	---	---	144,189	71,744	---	---	---
Plymouth Towne Square [29]	809,892	851,724	(41,832)	(52,832)	6,425	(101,089)	---	---	---	(260,000)	14,866	---	6,425	331,092
Solid Waste Management	1,199,469	1,492,657	(293,188)	141,043	8,812	(160,957)	---	---	---	---	---	---	---	---
Vicksburg Crossing [29]	1,332,586	986,527	346,059	7,183	164,286	188,956	---	---	---	(45,000)	88,696	---	164,286	7,570,120
Water and Sewer Utility	20,802,372	20,033,274	769,098	(1,032,963)	166,563	(430,428)	---	---	18,039	3,617,111	2,604,568	---	---	---
Water Resources	4,577,510	3,293,124	1,284,386	(50,773)	28,012	1,205,601	---	---	75,000	564,894	1,385,292	---	---	---
Total	31,291,847	29,666,588	1,625,259	(892,733)	397,361	335,165	---	---	93,039	4,021,194	4,165,166	---	170,711	7,901,212

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Porter														
Water and Sewer	62,458	65,651	(3,193)	615	524	(3,102)	---	---	---	---	---	---	---	---
Total	62,458	65,651	(3,193)	615	524	(3,102)	---	---	---	---	---	---	---	---
Preston														
Electric	2,407,716	2,222,665	185,051	185,945	49,874	321,122	---	---	---	---	547,384	---	---	---
Preston Emergency Services	427,900	349,211	78,689	72,495	---	151,184	---	---	825	---	8,080	---	---	---
Sewer	503,417	396,364	107,053	15,823	7,501	115,375	---	---	---	(27,111)	69,156	---	6,590	575,998
Storm Sewer	60,039	37,512	22,527	1,476	3,601	20,402	---	---	---	59,200	---	---	3,601	162,450
Water	520,258	377,649	142,609	18,833	12,298	149,144	---	---	5,359	(12,571)	209,548	---	10,861	553,217
Total	3,919,330	3,383,401	535,929	294,572	73,274	757,227	---	---	6,184	19,518	834,168	---	21,052	1,291,665
Princeton														
Airport	104,071	463,753	(359,682)	476	---	(359,206)	---	---	---	(43,902)	---	---	---	---
Electric [29]	7,703,573	7,207,518	496,055	56,867	40,711	512,211	---	---	---	---	206,943	---	40,711	930,000
Liquor	5,714,281	4,890,386	823,895	(85,844)	---	738,051	---	---	---	35,872	19,310	---	---	---
Sanitary Sewer	1,487,008	1,440,293	46,715	5,129	254,702	(202,858)	---	---	1,406	---	101,857	---	254,702	421,000
Water [29]	1,315,783	1,018,087	297,696	62,224	59,922	299,998	---	---	---	---	171,336	---	59,922	540,000
Total	16,324,716	15,020,037	1,304,679	38,852	355,335	988,196	---	---	1,406	(8,030)	499,446	---	355,335	1,891,000
Prinsburg														
Senior Housing	30,000	20,606	9,394	---	3,164	6,230	---	---	---	---	---	---	3,164	7,443
Sewer	176,791	160,221	16,570	3,682	58,126	(37,874)	---	---	---	(30,000)	7,381	---	58,126	57,000
Water	67,855	94,445	(26,590)	4,116	13,934	(36,408)	---	---	---	---	---	349,522	13,934	295,123
Total	274,646	275,272	(626)	7,798	75,224	(68,052)	---	---	---	(30,000)	7,381	349,522	75,224	359,566
Prior Lake														
Sewer	4,814,666	3,741,083	1,073,583	32,801	27,880	1,078,504	---	---	3,627	847,903	209,247	---	27,880	125,000
Water Quality	1,254,521	900,535	353,986	(67,071)	---	286,915	---	---	1,166	122,309	178,101	---	---	---
Water Utility	5,595,073	3,755,290	1,839,783	(171,624)	27,880	1,640,279	---	---	14,839	1,744,715	88,092	---	27,880	125,000
Total	11,664,260	8,396,908	3,267,352	(205,894)	55,760	3,005,698	---	---	19,632	2,714,927	475,440	---	55,760	250,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Proctor														
Liquor	1,184,177	1,145,787	38,390	4,419	3,687	39,122	---	---	---	5,286	19,120	---	---	---
Municipal Golf Course	---	79,894	(79,894)	68,491	---	(11,403)	---	---	---	(20,000)	8,278	---	---	---
Public Utilities	3,632,650	3,147,784	484,866	73,005	---	557,871	---	---	---	---	384,738	---	---	---
Sewer	526,334	466,273	60,061	8,128	69	68,120	---	---	---	---	---	---	---	---
Total	5,343,161	4,839,738	503,423	154,043	3,756	653,710	---	---	---	(14,714)	412,136	---	---	---
Racine														
Sewer	93,688	63,480	30,208	---	---	30,208	---	---	---	---	58,918	---	---	---
Water	151,453	102,334	49,119	10,210	---	59,329	---	---	10,000	55,235	---	---	---	---
Total	245,141	165,814	79,327	10,210	---	89,537	---	---	10,000	55,235	58,918	---	---	---
Ramsey														
Recycling Utility	452,107	514,231	(62,124)	52,267	---	(9,857)	---	---	---	---	---	---	---	---
Sewer Utility	1,876,957	1,947,356	(70,399)	(1,330,401)	---	(1,400,800)	---	---	837	43,000	1,182,355	---	---	---
Storm Water Utility	1,230,582	791,605	438,977	(28,099)	---	410,878	---	---	837	38,000	823,370	---	---	---
Street Light Utility	230,392	172,765	57,627	(11,160)	---	46,467	---	---	---	25,000	---	---	---	---
Water Utility	2,962,563	1,895,776	1,066,787	(3,560,324)	---	(2,493,537)	---	---	1,465	(12,853)	1,666,424	---	---	---
Total	6,752,601	5,321,733	1,430,868	(4,877,717)	---	(3,446,849)	---	---	3,139	93,147	3,672,149	---	---	---
Randall														
Electric	548,692	435,655	113,037	12,975	---	126,012	---	---	78	9,477	36,627	---	---	---
Liquor	829,605	780,986	48,619	42,009	---	90,628	---	---	1,864	---	11,624	---	---	---
Natural Gas	312,652	254,006	58,646	14,608	---	73,254	---	---	78	28,431	51,027	---	---	---
Sewer	106,008	109,327	(3,319)	13,501	1,355	8,827	13,099	---	118	(37,908)	15,196	---	1,355	50,000
Solid Waste	52,775	52,214	561	4,114	---	4,675	---	---	---	---	---	---	---	---
Water	117,042	156,746	(39,704)	18,607	7,670	(28,767)	13,099	---	118	---	---	---	7,670	70,000
Total	1,966,774	1,788,934	177,840	105,814	9,025	274,629	26,198	---	2,256	---	114,474	---	9,025	120,000
Randolph*														
Water [0]	98,339	38,027	60,312	2,380	---	62,692	---	---	---	---	7,759	---	---	---
Total	98,339	38,027	60,312	2,380	---	62,692	---	---	---	---	7,759	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Ranier														
Liquor	507,648	489,463	18,185	21,860	---	40,045	---	---	---	20,000	---	---	---	---
Water and Sewer	365,924	383,963	(18,039)	2,264	---	(15,775)	---	---	---	---	---	---	---	---
Total	873,572	873,426	146	24,124	---	24,270	---	---	---	20,000	---	---	---	---
Raymond														
Sewer	171,487	187,860	(16,373)	112	37,527	(53,788)	---	---	---	9,500	---	---	37,527	---
Water	88,600	73,820	14,780	51,378	16,617	49,541	48,591	---	---	9,500	---	---	16,617	43,000
Total	260,087	261,680	(1,593)	51,490	54,144	(4,247)	48,591	---	---	19,000	---	---	54,144	43,000
Red Lake Falls														
Garbage	210,983	172,338	38,645	---	---	38,645	---	---	---	---	---	---	---	---
Sewer	218,782	299,332	(80,550)	108,592	15,404	12,638	100,482	---	---	---	---	---	15,404	90,850
Water	328,362	313,761	14,601	120,109	35,277	99,433	105,000	---	---	---	---	---	35,277	189,401
Total	758,127	785,431	(27,304)	228,701	50,681	150,716	205,482	---	---	---	---	---	50,681	280,251
Red Wing														
Ambulance	2,872,307	3,704,293	(831,986)	320,920	---	(511,066)	---	162,323	145,023	---	123,751	---	---	---
Incinerator	4,841,607	5,167,236	(325,629)	78,831	218,070	(464,868)	---	---	34,825	478,500	488,542	---	215,070	425,000
Marina	858,282	734,661	123,621	---	---	123,621	---	---	---	(384,340)	191,752	---	---	---
Refuse Collection and Recycling	3,257,177	3,046,771	210,406	(59,801)	---	150,605	---	---	---	538,000	270,583	---	---	---
Sewer Utility	6,045,869	5,740,585	305,284	353,410	23,074	635,620	---	---	---	(205,152)	612,318	---	23,074	429,000
Storm Water	1,310,557	968,905	341,652	(100,899)	---	240,753	---	---	---	744,923	416,590	---	---	---
Water Utility	4,089,195	3,310,263	778,932	354,286	46,611	1,086,607	---	---	---	372,758	123,306	---	46,611	992,000
Total	23,274,994	22,672,714	602,280	946,747	287,755	1,261,272	---	162,323	179,848	1,544,689	2,226,842	---	284,755	1,846,000
Redwood Falls														
Electric Utility	7,228,370	5,978,631	1,249,739	(121,719)	100,742	1,027,278	---	---	1,923	881,011	2,220,635	---	100,742	395,000
Liquor	2,642,259	2,525,863	116,396	(15,753)	3,662	96,981	---	---	557	122,165	---	---	3,662	49,999
Sewer Utility	1,058,139	1,139,394	(81,255)	(6,502)	166,548	(254,305)	---	---	181,357	1,012,034	5,098,303	4,934,717	166,548	91,712
Storm Sewer Utility	352,582	305,752	46,830	620,893	43,868	623,855	---	475,399	167,901	4,434	2,422,359	2,134,421	43,868	7,232
Water Utility	1,693,140	1,246,411	446,729	107,751	246,423	308,057	---	---	155,942	98,291	3,151,569	2,580,862	246,423	332,074

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	12,974,490	11,196,051	1,778,439	584,670	561,243	1,801,866	---	475,399	507,680	2,117,935	12,892,866	9,650,000	561,243	876,017
Remer														
Airport	1,274	6,325	(5,051)	2,609	---	(2,442)	---	---	---	---	---	---	---	---
Ambulance	285,407	419,428	(134,021)	157,679	---	23,658	151,496	---	---	2,000	14,875	---	---	---
Liquor	997,648	1,073,744	(76,096)	528	---	(75,568)	---	112	---	6,000	212	---	---	---
Sewer	67,752	63,079	4,673	13,188	5,268	12,593	12,217	---	---	4,200	---	---	5,268	10,262
Storm Sewer	---	1,049	(1,049)	---	---	(1,049)	---	---	---	---	---	---	---	---
Water	38,225	117,705	(79,480)	8,120	1,090	(72,450)	7,693	---	---	---	---	---	1,090	3,000
Water/Sewer Maintenance	---	---	---	---	---	---	---	---	---	(4,200)	---	---	---	---
Total	1,390,306	1,681,330	(291,024)	182,124	6,358	(115,258)	171,406	112	---	8,000	15,087	---	6,358	13,262
Renville														
Sewer Utility	408,669	679,970	(271,301)	13,203	3,551	(261,649)	---	---	---	(142,250)	---	---	3,551	198,000
Water Utility	154,737	336,608	(181,871)	201,271	---	19,400	185,065	---	---	142,250	---	---	---	15,000
Total	563,406	1,016,578	(453,172)	214,474	3,551	(242,249)	185,065	---	---	---	---	---	3,551	213,000
Revere														
Refuse	4,448	4,019	429	---	---	429	---	---	---	---	---	---	---	---
Sewer	30,041	62,001	(31,960)	131	---	(31,829)	---	---	---	---	---	---	---	---
Water	22,513	39,077	(16,564)	989	---	(15,575)	---	---	---	---	---	---	---	---
Total	57,002	105,097	(48,095)	1,120	---	(46,975)	---	---	---	---	---	---	---	---
Rice														
Sewer	293,143	266,251	26,892	44,257	3,645	67,504	---	---	281	---	166,078	---	3,645	68,000
Storm Water	32,471	---	32,471	---	---	32,471	---	---	---	---	---	---	---	---
Water	330,566	246,894	83,672	57,362	---	141,034	---	---	16,066	---	166,078	---	---	---
Total	656,180	513,145	143,035	101,619	3,645	241,009	---	---	16,347	---	332,156	---	3,645	68,000
Rice Lake														
Sewer Fund	343,191	399,068	(55,877)	121,647	1,790	63,980	81,109	---	---	---	40,700	---	1,790	185,489
Water Fund	453,755	513,796	(60,041)	1,863,122	3,667	1,799,414	49,407	---	1,659,510	---	914,025	2,540	3,667	124,200
Total	796,946	912,864	(115,918)	1,984,769	5,457	1,863,394	130,516	---	1,659,510	---	954,725	2,540	5,457	309,689

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

	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	14,200,736	13,224,703	976,033	25,604	---	1,001,637	---	---	---	834,530	15,840	---	---	---
Storm Sewer	2,004,767	1,866,283	138,484	217,799	219,713	136,570	---	---	18,992	(872,097)	241,417	3,121,342	219,713	425,000
Water and Sewer	9,659,149	9,004,417	654,732	280,051	184,437	750,346	---	---	---	(410,616)	1,146,309	1,469,620	184,437	535,000
Total	25,864,652	24,095,403	1,769,249	523,454	404,150	1,888,553	---	---	18,992	(448,183)	1,403,566	4,590,962	404,150	960,000
Richmond														
Civic Arena	189,705	285,369	(95,664)	62,988	---	(32,676)	---	---	255	---	---	---	---	---
Wastewater	368,263	482,427	(114,164)	85,810	33,206	(61,560)	50,000	---	144	---	5,811	---	33,206	275,000
Water	335,093	196,528	138,565	14,746	37,560	115,751	5,000	---	144	---	---	---	37,560	126,000
Total	893,061	964,324	(71,263)	163,544	70,766	21,515	55,000	---	543	---	5,811	---	70,766	401,000
Riverton														
Sewage Collection and Disposal	13,680	12,489	1,191	---	95	1,096	---	---	---	---	---	---	95	---
Water	20,370	13,500	6,870	---	---	6,870	---	---	---	---	---	---	---	---
Total	34,050	25,989	8,061	---	95	7,966	---	---	---	---	---	---	95	---
Robbinsdale														
Broadway Court	950,820	692,519	258,301	(66,423)	56,521	135,357	---	---	---	---	4,438	---	56,521	255,000
Deputy Registrar	512,110	533,055	(20,945)	(45,412)	---	(66,357)	---	---	---	50,000	---	---	---	---
Liquor	4,272,044	4,196,388	75,656	(63,867)	63,884	(52,095)	---	---	2,053	200,000	---	---	63,884	81,016
Sanitary Sewer Utility	2,914,969	1,795,092	1,119,877	(53,660)	38,545	1,027,672	---	---	633	14,697	342,350	---	38,545	565,077
Solid Waste Removal	2,018,778	1,559,593	459,185	(88,355)	---	370,830	---	---	66,718	200,000	---	---	---	---
Storm Sewer Utility	1,741,828	867,069	874,759	44,401	45,118	874,042	---	---	---	13,893	353,572	---	45,118	390,000
Water Utility	3,899,005	1,427,298	2,471,707	(231,379)	375,293	1,865,035	---	---	2,287	88,988	15,182,600	13,868,798	375,293	2,176,000
Total	16,309,554	11,071,014	5,238,540	(504,695)	579,361	4,154,484	---	---	71,691	567,578	15,882,960	13,868,798	579,361	3,467,093
Rochester														
Electric Utility	175,193,033	150,375,511	24,817,522	(2,620,654)	5,819,176	16,377,692	---	---	---	8,755,700	22,608,269	---	5,358,095	7,085,000
Parking	7,646,052	5,573,071	2,072,981	3,360,177	---	5,433,158	---	---	---	2,085,944	2,247,024	---	---	---
Sewer Utility	33,831,223	16,012,078	17,819,145	381,319	947,026	17,253,438	---	---	---	3,643,644	3,009,477	---	784,539	32,535,000
Storm Water Utility	9,707,268	6,149,077	3,558,191	(631,465)	---	2,926,726	---	---	---	1,952,399	1,222,191	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	13,179,820	11,527,325	1,652,495	676,087	34,140	2,294,442	---	---	---	402,133	3,456,068	---	---	---
Total	239,557,396	189,637,062	49,920,334	1,165,464	6,800,342	44,285,456	---	---	---	16,839,820	32,543,029	---	6,142,634	39,620,000
Rockford														
Sewer	772,592	748,608	23,984	7,036	66,793	(35,773)	---	---	---	37,016	574,036	382,191	56,473	195,000
Water	754,979	668,347	86,632	119,480	74,742	131,370	---	---	---	37,016	1,143,061	927,557	50,485	130,000
Total	1,527,571	1,416,955	110,616	126,516	141,535	95,597	---	---	---	74,032	1,717,097	1,309,748	106,958	325,000
Rockville														
Sewer	343,526	562,670	(219,144)	41,711	17,096	(194,529)	---	---	---	---	106,012	---	17,096	474,000
Water	277,894	242,121	35,773	69,429	9,796	95,406	16,049	---	116	(84,211)	15,936	---	9,796	124,000
Total	621,420	804,791	(183,371)	111,140	26,892	(99,123)	16,049	---	116	(84,211)	121,948	---	26,892	598,000
Rogers														
Liquor	4,404,750	4,097,489	307,261	39,565	71	346,755	---	---	---	242,466	---	---	---	---
Sewer	1,484,092	2,054,658	(570,566)	(517,930)	---	(1,088,496)	---	---	---	9,450	202,391	---	---	---
Storm Sewer	726,702	730,252	(3,550)	(124,768)	---	(128,318)	---	---	---	180,673	---	---	---	---
Water	1,752,170	2,166,324	(414,154)	(850,247)	79,950	(1,344,351)	---	---	---	9,910	138,562	---	79,950	115,000
Total	8,367,714	9,048,723	(681,009)	(1,453,380)	80,021	(2,214,410)	---	---	---	442,499	340,953	---	79,950	115,000
Rollingstone														
Sewer	94,045	68,897	25,148	1,929	---	27,077	---	---	---	45,000	---	---	---	1,500
Water	98,426	104,270	(5,844)	720	35,375	(40,499)	---	---	---	(35,000)	---	---	35,375	51,500
Total	192,471	173,167	19,304	2,649	35,375	(13,422)	---	---	---	10,000	---	---	35,375	53,000
Roscoe														
Sewer [0]	25,308	30,537	(5,229)	19,577	---	14,348	---	---	---	(19,408)	---	---	---	---
Water	17,835	16,252	1,583	---	---	1,583	---	---	---	(1,583)	---	---	---	---
Total	43,143	46,789	(3,646)	19,577	---	15,931	---	---	---	(20,991)	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Rose Creek														
Water and Sewer [0]	78,552	84,621	(6,069)	26,275	2,600	17,606	---	23,168	---	(23,168)	55,871	---	2,600	12,000
Total	78,552	84,621	(6,069)	26,275	2,600	17,606	---	23,168	---	(23,168)	55,871	---	2,600	12,000
Roseau														
Economic Development [29]	169,038	644,611	(475,573)	625,834	26,462	123,799	---	---	---	---	---	3,160,336	26,462	---
Electric	4,098,335	3,844,358	253,977	12,055	---	266,032	---	---	---	410,000	---	---	---	---
Garbage Collection	496,588	461,361	35,227	2,491	---	37,718	---	---	---	45,000	---	---	---	---
Liquor	2,233,257	1,950,094	283,163	804	---	283,967	---	---	---	200,000	---	---	---	---
Roseau Court Townhomes	229,207	192,064	37,143	6,263	13,758	29,648	---	---	---	36,071	---	---	13,758	13,482
Sewer Service	371,185	531,956	(160,771)	768	---	(160,003)	---	---	---	35,000	---	---	---	---
Water	403,926	612,606	(208,680)	22,504	---	(186,176)	---	---	4,630	37,000	---	---	---	---
Total	8,001,536	8,237,050	(235,514)	670,719	40,220	394,985	---	---	4,630	763,071	---	3,160,336	40,220	13,482
Rosemount														
Arena	468,363	662,526	(194,163)	13,819	6,548	(186,892)	---	---	827	(126,500)	---	---	---	---
Sewer	2,952,107	3,425,271	(473,164)	411,484	4,850	(66,530)	---	---	1,990	(23,169)	1,055,150	---	440	4,676
Storm Water	1,577,857	1,675,715	(97,858)	1,665,519	4,850	1,562,811	---	---	34,612	268,028	380,939	---	440	4,676
Street Light	277,200	258,002	19,198	1,980	---	21,178	---	---	---	---	---	---	---	---
Water	3,462,750	2,347,422	1,115,328	1,636,454	22,683	2,729,099	---	---	11,489	190,182	50,196	---	13,573	165,318
Total	8,738,277	8,368,936	369,341	3,729,256	38,931	4,059,666	---	---	48,918	308,541	1,486,285	---	14,453	174,670
Roseville*														
Golf	480,923	541,759	(60,836)	(7,479)	---	(68,315)	---	---	---	(5,179)	---	---	---	10,257
Sanitary Sewer	6,284,669	4,558,112	1,726,557	(149,102)	---	1,577,455	---	---	---	---	1,117,483	---	---	18,851
Solid Waste and Recycling	861,343	867,109	(5,766)	94,981	32,167	57,048	---	---	---	---	---	---	---	---
Storm Water	2,235,351	1,672,286	563,065	23,038	---	586,103	---	---	---	---	1,235,584	---	---	18,851
Water	7,984,635	8,007,013	(22,378)	12,897	26,596	(36,077)	---	---	---	---	1,167,866	---	26,596	249,453
Total	17,846,921	15,646,279	2,200,642	(25,665)	58,763	2,116,214	---	---	---	(5,179)	3,520,933	---	26,596	297,412

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Rothsay														
Sewer	103,028	100,624	2,404	---	---	2,404	---	---	---	---	---	---	---	---
Water	76,009	72,691	3,318	23,205	18	26,505	23,205	---	---	---	11,546	---	18	46,000
Total	179,037	173,315	5,722	23,205	18	28,909	23,205	---	---	---	11,546	---	18	46,000
Round Lake														
Electric	463,022	429,074	33,948	(13,450)	321	20,177	---	---	---	---	1,507	---	---	---
Gas	391,933	340,239	51,694	6,131	19,492	38,333	---	---	---	---	48,567	---	---	---
Sewer	32,824	69,463	(36,639)	16,422	112,811	(133,028)	---	20,108	---	---	83,125	---	---	---
Water	103,186	121,857	(18,671)	(16,745)	126	(35,542)	---	---	---	---	28,636	---	---	---
Total	990,965	960,633	30,332	(7,642)	132,750	(110,060)	---	20,108	---	---	161,835	---	---	---
Royalton														
Refuse [0]	119,382	126,432	(7,050)	7,111	---	61	---	---	---	200	---	---	---	---
Sewer	297,353	242,382	54,971	72,920	11,846	116,045	---	---	---	16,663	301,003	---	11,846	125,000
Water	284,033	217,276	66,757	103,328	51,719	118,366	30,165	---	9,621	39,000	201,435	134,046	51,719	2,551,776
Total	700,768	586,090	114,678	183,359	63,565	234,472	30,165	---	9,621	55,863	502,438	134,046	63,565	2,676,776
Rush City														
Sewer	609,724	328,440	281,284	72,526	7,649	346,161	---	---	---	93,633	---	---	7,649	49,000
Storm Sewer	50,677	19,429	31,248	171	847	30,572	---	---	---	(1,500)	---	---	---	---
Water	461,139	578,545	(117,406)	38,398	9,928	(88,936)	---	---	---	(27,524)	---	---	9,928	50,000
Total	1,121,540	926,414	195,126	111,095	18,424	287,797	---	---	---	64,609	---	---	17,577	99,000
Rushford														
Electric	1,774,244	1,661,555	112,689	34,553	750	146,492	---	---	---	85,000	54,829	---	---	---
Sewer	645,683	516,942	128,741	5,459	20,788	113,412	---	---	---	24,000	11,993	---	20,788	134,000
Water	593,974	504,292	89,682	28,158	29,393	88,447	---	---	---	42,000	197,556	405,000	29,393	182,000
Total	3,013,901	2,682,789	331,112	68,170	50,931	348,351	---	---	---	151,000	264,378	405,000	50,181	316,000
Rushford Village														
Sewage Collection and Disposal	57,160	62,575	(5,415)	1,205	709	(4,919)	---	---	---	---	---	---	709	7,324

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	52,672	39,750	12,922	1,331	2,580	11,673	---	---	---	(39,000)	44,178	---	2,580	15,000
Total	109,832	102,325	7,507	2,536	3,289	6,754	---	---	---	(39,000)	44,178	---	3,289	22,324
Rushmore														
Electric	256,528	292,709	(36,181)	32,643	---	(3,538)	---	---	---	---	---	---	---	---
Sewer	93,376	73,767	19,609	812	2,716	17,705	---	---	---	---	---	---	811	25,000
Water	62,709	85,179	(22,470)	---	1,905	(24,375)	---	---	---	---	1,763,500	1,801,877	---	---
Total	412,613	451,655	(39,042)	33,455	4,621	(10,208)	---	---	---	---	1,763,500	1,801,877	811	25,000
Russell														
Liquor	602,735	599,253	3,482	9,001	---	12,483	---	---	---	---	---	---	---	---
Refuse	32,552	32,069	483	---	---	483	---	---	---	---	---	---	---	---
Sewer	46,247	88,470	(42,223)	252	4,853	(46,824)	---	---	---	---	60,275	---	4,853	---
Water	65,726	73,068	(7,342)	843,987	4,909	831,736	---	829,616	---	---	1,208,467	65,241	4,909	---
Total	747,260	792,860	(45,600)	853,240	9,762	797,878	---	829,616	---	---	1,268,742	65,241	9,762	---
Ruthton														
Garbage	20,075	21,002	(927)	---	---	(927)	---	---	---	---	---	---	---	---
Sewer	45,271	51,894	(6,623)	139	---	(6,484)	---	---	---	---	17,939	---	---	---
Water	57,722	60,744	(3,022)	1,910	---	(1,112)	---	---	---	---	35,296	---	---	---
Total	123,068	133,640	(10,572)	2,049	---	(8,523)	---	---	---	---	53,235	---	---	---
Sabin														
Garbage [0]	60,607	63,103	(2,496)	---	---	(2,496)	---	---	---	---	---	---	---	---
Mosquito Control [0]	4,929	3,259	1,670	---	---	1,670	---	---	---	---	---	---	---	---
Recycling [0]	8,308	7,936	372	---	---	372	---	---	---	---	---	---	---	---
Sewer [0]	50,701	88,644	(37,943)	5,516	306	(32,733)	---	---	---	(2,399)	20,958	---	306	3,000
Water	165,693	132,659	33,034	62,060	39,952	55,142	39,034	---	---	(2,399)	467,737	1,925,000	39,952	131,230
Total	290,238	295,601	(5,363)	67,576	40,258	21,955	39,034	---	---	(4,798)	488,695	1,925,000	40,258	134,230
Sacred Heart														
Economic Development Authority [29]	78,100	53,935	24,165	11,079	18,271	16,973	---	---	---	---	---	27,343	13,945	37,664

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	645,287	696,520	(51,233)	24,238	408	(27,403)	---	---	---	---	63,928	---	---	---
Sewer Fund	112,623	324,940	(212,317)	(11,567)	15,312	(239,196)	26,955	---	---	18,050	---	---	15,312	---
Storm Sewer	109,203	55,524	53,679	3,371	39,606	17,444	---	---	---	---	---	---	39,606	---
Water Fund	142,629	211,874	(69,245)	5,216	61,961	(125,990)	---	---	---	---	1,054,388	1,278,025	39,986	---
Total	1,087,842	1,342,793	(254,951)	32,337	135,558	(358,172)	26,955	---	---	18,050	1,118,316	1,305,368	108,849	37,664
Saint Anthony														
Liquor	7,040,797	6,564,094	476,703	(26,858)	---	449,845	---	---	---	275,000	---	---	---	---
Sewer	1,337,971	1,222,513	115,458	(14,644)	1,150	99,664	---	---	---	---	---	---	1,150	70,000
Storm Water Utility	218,168	415,229	(197,061)	(3,450)	---	(200,511)	---	---	---	131,368	12,139	---	---	---
Water	1,340,098	1,673,399	(333,301)	(14,644)	1,150	(349,095)	---	---	---	---	---	---	1,150	70,000
Total	9,937,034	9,875,235	61,799	(59,596)	2,300	(97)	---	---	---	406,368	12,139	---	2,300	140,000
Saint Augusta														
Sewer	355,019	445,850	(90,831)	829,096	21,698	716,567	---	---	---	(250,748)	---	---	21,698	290,540
Storm Water	53,759	41,750	12,009	(5,417)	---	6,592	---	---	---	---	---	---	---	---
Street Utility	5,067	3,880	1,187	(483)	---	704	---	---	---	---	---	---	---	---
Water	329,438	360,906	(31,468)	6,034	5,314	(30,748)	---	---	169	(169,660)	60,569	---	5,314	132,460
Total	743,283	852,386	(109,103)	829,230	27,012	693,115	---	---	169	(420,408)	60,569	---	27,012	423,000
Saint Bonifacius														
Sewer	339,328	338,615	713	136,544	---	137,257	---	129,718	---	5,044	399,806	---	---	---
Storm Sewer	65,757	58,016	7,741	1,642	661	8,722	---	---	---	19,389	---	---	661	30,000
Water	466,500	309,607	156,893	9,747	4,990	161,650	---	---	---	46,118	---	---	4,990	36,000
Total	871,585	706,238	165,347	147,933	5,651	307,629	---	129,718	---	70,551	399,806	---	5,651	66,000
Saint Charles														
Ambulance	105,378	214,494	(109,116)	70,711	---	(38,405)	---	---	---	15,000	---	---	---	---
Electric	3,279,792	3,570,879	(291,087)	(24,720)	---	(315,807)	---	---	---	135,000	7,271	---	---	---
Garbage	289,265	304,909	(15,644)	---	---	(15,644)	---	---	---	---	---	---	---	---
Sewer	814,931	866,552	(51,621)	(1,193)	4,633	(57,447)	---	---	---	25,476	---	---	4,633	15,000
Storm Water	156,159	101,443	54,716	---	---	54,716	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	607,526	584,941	22,585	(970)	12,134	9,481	---	---	---	65,476	39,283	---	12,134	42,739
Total	5,253,051	5,643,218	(390,167)	43,828	16,767	(363,106)	---	---	---	240,952	46,554	---	16,767	57,739
Saint Clair														
Refuse	58,877	58,684	193	---	---	193	---	---	---	---	---	---	---	---
Sewer	170,574	243,822	(73,248)	61,027	2,522	(14,743)	14,710	46,317	---	---	42,330	---	2,522	28,000
Storm Sewer	36,677	1,113	35,564	---	432	35,132	---	---	---	---	---	---	432	5,000
Water	185,738	167,154	18,584	27,763	24,170	22,177	14,710	---	---	---	---	---	24,170	97,000
Total	451,866	470,773	(18,907)	88,790	27,124	42,759	29,420	46,317	---	---	42,330	---	27,124	130,000
Saint Cloud														
Housing and Redevelopment Authority [29]	4,687,575	19,739,249	(15,051,674)	13,145,352	63,864	(1,970,186)	502,871	11,184,600	625,503	---	850,771	---	63,864	402,263
Hydroelectric Utility	1,818,718	1,238,615	580,103	(107,933)	60,268	411,902	---	---	265	---	512,090	---	60,268	345,000
Municipal Athletic Complex	1,355,737	2,003,886	(648,149)	129,351	12,323	(531,121)	45,536	90,000	1,090	(322,832)	89,775	130,145	---	12,323
Parking System	1,021,146	1,797,552	(776,406)	505,395	37,496	(308,507)	69,428	528,536	814	(11,968)	32,616	---	37,496	295,000
Refuse Service	4,529,677	4,520,208	9,469	(108,802)	---	(99,333)	---	---	3,770	---	183,992	---	---	---
River's Edge Convention Center	1,297,874	3,287,233	(1,989,359)	2,309,656	460,567	(140,270)	2,194,805	264,785	1,942	142,728	81,146	---	460,567	380,000
Storm Water Utility	2,001,380	3,218,925	(1,217,545)	25,171	---	(1,192,374)	---	---	27,635	361,000	186,898	---	---	---
Street Light Utility	1,585,562	1,410,922	174,640	(27,008)	113,125	34,507	---	---	390	(173,856)	169,925	---	113,125	335,000
Wastewater Utility	12,596,872	14,719,073	(2,122,201)	51,104	701,023	(2,772,120)	---	28,910	4,936	(137,711)	4,366,907	2,459,833	700,694	4,367,725
Water Utility	14,299,267	12,608,815	1,690,452	(270,765)	539,091	880,596	---	---	4,942	2,113,411	10,971,893	10,675,717	481,124	3,720,000
Total	45,193,808	64,544,478	(19,350,670)	15,651,521	1,987,757	(5,686,906)	2,812,640	12,096,831	671,287	1,970,772	17,446,013	13,265,695	1,917,138	9,857,311
Saint Francis														
Liquor	2,937,081	2,937,478	(397)	(24,175)	---	(24,572)	---	---	---	60,000	40,422	---	---	---
Sewer	1,877,662	1,786,298	91,364	(21,565)	231,671	(161,872)	---	---	---	150,858	426,610	---	231,671	729,800
Storm Water	174,383	79,437	94,946	9,965	112	104,799	---	---	---	---	140,894	---	---	---
Water	1,467,688	1,140,288	327,400	68,074	124,321	271,153	---	---	---	74,022	313,028	---	124,321	720,200
Total	6,456,814	5,943,501	513,313	32,299	356,104	189,508	---	---	---	284,880	920,954	---	355,992	1,450,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Saint Hilaire														
Sanitation	26,551	23,012	3,539	---	---	3,539	---	---	---	---	---	---	---	---
Sewer	72,794	72,881	(87)	30	3,188	(3,245)	---	---	30	2,107	---	---	3,188	44,000
Water	37,203	22,844	14,359	30	---	14,389	---	---	30	---	---	---	---	---
Total	136,548	118,737	17,811	60	3,188	14,683	---	---	60	2,107	---	---	3,188	44,000
Saint James														
Economic Development Authority - Housing	184,846	99,769	85,077	3,012	2,398	85,691	---	---	---	25,000	---	---	2,398	173,848
Electric	5,492,355	4,764,529	727,826	217,947	885	944,888	---	---	---	400,000	382,861	---	---	---
Housing and Redevelopment Authority [14] [29]	290,567	579,683	(289,116)	298,845	402	9,327	---	494,022	---	---	224,562	---	---	---
Liquor	1,139,775	1,052,111	87,664	10,935	---	98,599	---	---	---	189,042	---	---	---	---
Wastewater Treatment	1,933,781	1,242,761	691,020	999,370	220,596	1,469,794	---	---	---	197,487	1,637,254	429,300	151,641	555,693
Water	1,521,104	927,062	594,042	435,283	100,302	929,023	---	---	---	251,498	1,076,250	795,000	100,302	427,522
Total	10,562,428	8,665,915	1,896,513	1,965,392	324,583	3,537,322	---	494,022	---	1,063,027	3,320,927	1,224,300	254,341	1,157,063
Saint Joseph														
Refuse	385,244	391,013	(5,769)	(5,565)	---	(11,334)	---	---	53	70	---	---	---	---
Sewer	1,414,646	1,131,199	283,447	(23,427)	97,956	162,064	---	---	652	(117,680)	4,463	---	84,386	541,950
Storm Sewer	269,615	215,283	54,332	15,085	---	69,417	---	---	108	53,365	57,803	---	---	---
Street Light Utility	85,720	69,142	16,578	(2,760)	---	13,818	---	---	26	---	---	---	---	---
Water	1,162,651	1,061,836	100,815	71,960	106,308	66,467	10	---	696	(139,415)	11,124	---	93,744	540,000
Total	3,317,876	2,868,473	449,403	55,293	204,264	300,432	10	---	1,535	(203,660)	73,390	---	178,130	1,081,950
Saint Leo														
Refuse [0]	8,324	7,602	722	---	---	722	---	---	---	---	---	---	---	---
Sewer [0]	18,245	38,698	(20,453)	208,771	6,050	182,268	---	208,694	---	---	220,536	---	6,050	8,325
Water [0]	13,852	18,860	(5,008)	161	---	(4,847)	---	---	---	---	---	---	---	---
Total	40,421	65,160	(24,739)	208,932	6,050	178,143	---	208,694	---	---	220,536	---	6,050	8,325
Saint Louis Park														
Sewer Utility	8,971,596	6,096,247	2,875,349	35,621	52,572	2,858,398	---	---	---	926,999	957,650	---	52,572	138,500

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Solid Waste	4,540,176	3,751,720	788,456	137,195	---	925,651	---	---	---	263,411	---	---	---	---
Storm Water Utility	3,541,917	2,091,229	1,450,688	(12,615)	59,674	1,378,399	---	---	---	362,966	1,333,737	---	59,674	208,300
Water Utility	9,156,315	5,651,824	3,504,491	237,658	678,537	3,063,612	---	---	16,968	677,528	1,675,287	---	678,537	2,158,200
Total	26,210,004	17,591,020	8,618,984	397,859	790,783	8,226,060	---	---	16,968	2,230,904	3,966,674	---	790,783	2,505,000
Saint Martin														
Sewer [0]	79,185	34,209	44,976	3,918	---	48,894	---	---	---	---	---	---	---	---
Water [0]	124,636	48,076	76,560	1,313	---	77,873	---	---	---	47,350	---	---	---	---
Total	203,821	82,285	121,536	5,231	---	126,767	---	---	---	47,350	---	---	---	---
Saint Michael														
Recycling	377,327	392,741	(15,414)	24,561	---	9,147	---	---	---	---	---	---	---	---
Sewer	4,783,744	2,119,658	2,664,086	(337,106)	90,504	2,236,476	---	---	---	(120,000)	1,882,234	---	57,309	267,312
Storm Water	168,489	441,028	(272,539)	(55,788)	4,645	(332,972)	---	---	---	---	362,317	---	4,645	27,871
Water	1,417,247	1,069,966	347,281	(58,562)	10,125	278,594	---	---	---	200,000	64,439	---	10,125	161,034
Total	6,746,807	4,023,393	2,723,414	(426,895)	105,274	2,191,245	---	---	---	80,000	2,308,990	---	72,079	456,217
Saint Paul														
Capital City Properties [29]	491,537	2,366,458	(1,874,921)	(191,114)	1,428,247	(3,494,282)	---	---	---	---	---	---	643,023	22,980,362
Go Wild, LLC [29]	5,710,719	7,082,222	(1,371,503)	983,844	1,595,408	(1,983,067)	448,268	---	---	---	---	745,000	1,595,408	1,469,247
Housing and Redevelopment Authority - Loan	814,635	1,171,519	(356,884)	80,839	26,129	(302,174)	---	---	18,456	4,302,459	---	75,000	20,470	99,516
Housing and Redevelopment Authority - Parking	10,601,582	8,226,635	2,374,947	2,266,901	1,003,057	3,638,791	1,339,374	---	1,039,707	3,171,032	609,183	---	951,930	2,810,000
Housing and Redevelopment Authority - World Trade Center Parking	2,367,209	1,347,917	1,019,292	---	---	1,019,292	---	---	---	900,230	---	---	---	---
Impound Lot	4,972,853	4,645,157	327,696	---	32,506	295,190	---	---	---	4,040	---	2,252,014	32,506	90,602
Parks Special Services	3,298,616	2,467,387	831,229	36,200	257	867,172	---	---	---	274,674	---	---	257,000	56,717
Port Authority [29]	5,367,000	9,194,000	(3,827,000)	14,153,000	11,244,000	(918,000)	10,698,000	---	---	---	84,000	62,228,000	9,034,000	22,130,000
Regional Water Services [29]	73,547,344	59,470,284	14,077,060	(3,428,077)	1,359,159	9,289,824	---	2,592,343	10,000	---	62,129,117	41,801,069	703,698	4,131,000
RiverCentre Convention and Visitors Authority [29]	13,411,630	13,033,745	377,885	5,637,585	1,618,620	4,396,850	---	---	---	---	1,247,956	---	8,077	7,308
Sewer Utility	70,549,805	57,657,853	12,891,952	(394,856)	2,820,127	9,676,969	---	---	---	3,654,748	11,291,248	8,185,386	2,625,308	6,415,000
Total	191,132,930	166,663,177	24,469,753	19,144,322	21,127,510	22,486,565	12,485,642	2,592,343	1,068,163	12,307,183	75,361,504	115,286,469	15,871,420	60,189,752

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise (footnotes)	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Saint Paul Park														
Sewer	764,726	757,702	7,024	(8,090)	---	(1,066)	---	---	---	29,965	---	---	---	---
Water	629,394	1,051,187	(421,793)	430,097	10,098	(1,794)	---	---	247,525	(496,658)	740,428	---	10,098	48,000
Total	1,394,120	1,808,889	(414,769)	422,007	10,098	(2,860)	---	---	247,525	(466,693)	740,428	---	10,098	48,000
Saint Peter														
Electric Utility	12,463,264	11,211,510	1,251,754	(8,677)	162,431	1,080,646	---	---	2,529	931,337	481,744	---	162,431	668,952
Environmental Services	953,818	1,140,834	(187,016)	65,932	---	(121,084)	---	---	65,932	---	35,166	---	---	---
Hospital [29]	56,915,349	56,881,859	33,490	228,783	956,259	(693,986)	---	---	---	---	1,000,883	---	951,674	1,128,010
Housing and Redevelopment Authority [12] [29]	298,138	414,055	(115,917)	102,401	---	(13,516)	---	213,047	---	---	11,877	---	---	---
Medical Office Building	290,515	227,562	62,953	(716)	64,985	(2,748)	---	---	---	---	---	---	64,985	119,000
Storm Water	653,558	745,047	(91,489)	868	---	(90,621)	---	---	859	35,415	267,227	---	---	---
Telecommunications	2,225	14,264	(12,039)	(59)	---	(12,098)	---	---	---	---	---	---	---	---
Wastewater Utility	3,762,153	2,915,599	846,554	(5,443)	71,423	769,688	---	---	1,601	481,971	154,884	---	71,423	587,838
Water Utility	3,498,344	2,790,571	707,773	1,948	290,929	418,792	---	---	1,362	149,660	166,344	---	290,929	1,370,000
Total	78,837,364	76,341,301	2,496,063	385,037	1,546,027	1,335,073	---	213,047	72,283	1,598,383	2,118,125	---	1,541,442	3,873,800
Sanborn														
Garbage	26,474	25,959	515	29	---	544	---	---	---	---	---	---	---	---
Sewage Disposal	57,410	27,015	30,395	43,728	488	73,635	4,282	---	---	---	---	---	488	4,200
Water	88,639	81,448	7,191	31,306	43,186	(4,689)	22,378	---	---	---	---	661,185	17,471	694,800
Total	172,523	134,422	38,101	75,063	43,674	69,490	26,660	---	---	---	---	661,185	17,959	699,000
Sandstone														
Sewer	325,939	547,800	(221,861)	(123,477)	3,558	(348,896)	6	---	---	9,287	50,723	---	3,558	5,700
Storm Sewer	45,014	98,616	(53,602)	(9,057)	5,721	(68,380)	---	---	---	21,500	---	---	5,705	9,300
Water	272,711	398,284	(125,573)	(4,083)	7,248	(136,904)	787	---	---	12,600	200,749	191,464	7,248	23,726
Total	643,664	1,044,700	(401,036)	(136,617)	16,527	(554,180)	793	---	---	43,387	251,472	191,464	16,511	38,726
Sargeant*														
Community Center [0]	---	684	(684)	751	---	67	---	---	750	---	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer [0]	13,120	2,822	10,298	6	---	10,304	---	---	---	---	---	---	---	---
Water [0]	2,489	1,497	992	3	---	995	---	---	---	---	---	---	---	---
Total	15,609	5,003	10,606	760	---	11,366	---	---	750	---	---	---	---	---
Sartell														
Sewer	3,915,913	2,687,438	1,228,475	(2,226)	319,986	906,263	---	---	588	(59,557)	2,016,989	3,790,417	319,986	1,434,144
Storm Water	590,751	698,225	(107,474)	(50,012)	31,780	(189,266)	---	---	---	411,393	1,260,660	1,207,257	31,780	---
Water	3,314,544	2,507,826	806,718	(101,151)	215,499	490,068	---	---	1,877	206,411	1,710,633	1,455,665	215,499	965,878
Total	7,821,208	5,893,489	1,927,719	(153,389)	567,265	1,207,065	---	---	2,465	558,247	4,988,282	6,453,339	567,265	2,400,022
Sauk Centre														
Housing and Redevelopment Authority [14] [29]	179,239	315,187	(135,948)	80,433	440	(55,955)	---	112,574	---	---	95,973	---	---	---
Public Utilities Commission - Electric [29]	5,909,527	4,973,395	936,132	157,886	46,050	1,047,968	---	---	---	---	349,652	---	---	---
Public Utilities Commission - Sewer [29]	1,541,039	1,057,950	483,089	20,977	67,156	436,910	---	---	---	---	1,009,728	---	---	---
Public Utilities Commission - Water [29]	1,063,405	789,765	273,640	63,516	---	337,156	---	---	10,000	---	937,360	---	---	---
Total	8,693,210	7,136,297	1,556,913	322,812	113,646	1,766,079	---	112,574	10,000	---	2,392,713	---	---	---
Sauk Rapids														
Liquor	3,711,456	3,485,405	226,051	(115,440)	176,857	(66,246)	---	---	---	135,000	---	---	---	---
Sewer	1,958,731	1,896,847	61,884	(220,591)	65,031	(223,738)	---	---	---	(32,789)	243,110	---	65,031	369,207
Storm Water	425,332	480,566	(55,234)	(63,574)	---	(118,808)	---	---	---	---	---	---	---	---
Street Light	315,322	311,259	4,063	(45,726)	---	(41,663)	---	---	---	---	---	---	---	---
Water	1,896,632	2,054,520	(157,888)	(290,825)	---	(448,713)	---	---	---	(564,123)	241,209	---	---	---
Total	8,307,473	8,228,597	78,876	(736,156)	241,888	(899,168)	---	---	---	(461,912)	484,319	---	65,031	369,207
Savage														
Liquor	6,948,251	6,479,719	468,532	60,288	---	528,820	---	---	---	240,000	251,360	---	---	141,888
Sports Center	458,305	547,351	(89,046)	307,217	51,947	166,224	55,000	250,000	---	---	---	---	51,947	330,000
Storm Water	1,455,470	1,600,939	(145,469)	(99,545)	---	(245,014)	---	---	16,000	732,227	---	---	---	---
Street Light Utility	397,096	438,758	(41,662)	(5,385)	---	(47,047)	---	---	---	63,000	12,917	---	---	---
Water and Sewer	10,555,407	10,386,429	168,978	223,068	112,749	279,297	---	---	---	939,653	338,242	---	112,749	895,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	19,814,529	19,453,196	361,333	485,643	164,696	682,280	55,000	250,000	16,000	1,974,880	602,519	---	164,696	1,366,888
Scandia														
Sewer	101,783	117,062	(15,279)	11,841	---	(3,438)	---	---	74	---	63,640	---	---	---
Uptown Sewer Fund	17,442	21,515	(4,073)	84	---	(3,989)	---	---	29	---	---	---	---	---
Total	119,225	138,577	(19,352)	11,925	---	(7,427)	---	---	103	---	63,640	---	---	---
Scanlon														
Water and Sewer [0]	475,795	454,852	20,943	9,388	19,752	10,579	---	---	---	---	---	---	19,752	35,000
Total	475,795	454,852	20,943	9,388	19,752	10,579	---	---	---	---	---	---	19,752	35,000
Seaforth														
Garbage	2,992	4,131	(1,139)	---	---	(1,139)	---	---	---	(808)	---	---	---	---
Wastewater	32,076	58,351	(26,275)	435	4,613	(30,453)	---	---	355	---	---	---	4,613	---
Water	22,058	26,506	(4,448)	83	3,960	(8,325)	---	---	---	---	---	---	3,960	---
Total	57,126	88,988	(31,862)	518	8,573	(39,917)	---	---	355	(808)	---	---	8,573	---
Sebekka														
Liquor	527,219	543,221	(16,002)	---	93	(16,095)	---	---	---	200,000	---	---	---	---
Sewer	165,246	135,339	29,907	1,920	---	31,827	---	---	---	55,000	6,633	---	---	---
Water	165,290	118,561	46,729	3,168	3,257	46,640	---	---	---	(238,513)	---	---	3,257	50,033
Total	857,755	797,121	60,634	5,088	3,350	62,372	---	---	---	16,487	6,633	---	3,257	50,033
Shafer														
Sewer	215,323	203,661	11,662	43,508	10,689	44,481	39,694	---	---	300,000	---	---	10,689	137,000
Storm Water	8,586	158	8,428	603	---	9,031	---	---	---	50,000	---	---	---	---
Water	161,436	390,928	(229,492)	21,215	6,299	(214,576)	20,718	---	---	(800,000)	709,979	---	6,299	55,000
Total	385,345	594,747	(209,402)	65,326	16,988	(161,064)	60,412	---	---	(450,000)	709,979	---	16,988	192,000
Shakopee														
Electric [29]	58,908,998	53,103,639	5,805,359	168,224	3,578,571	2,395,012	---	---	---	---	5,818,341	---	---	---
Refuse	98,350	117,111	(18,761)	(146)	237,742	(256,649)	---	---	---	---	---	---	---	---
Sewer	4,781,238	4,398,874	382,364	(130,963)	---	251,401	---	---	---	200,000	4,258,568	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Drainage	1,403,523	1,958,366	(554,843)	(356,312)	---	(911,155)	---	---	---	200,000	1,310,791	---	---	---
Water [29]	6,632,813	5,761,207	871,606	150,335	348,233	673,708	---	---	---	---	---	---	---	---
Total	71,824,922	65,339,197	6,485,725	(168,862)	4,164,546	2,152,317	---	---	---	400,000	11,387,700	---	---	---
Shelly														
Electric [0]	207,555	265,103	(57,548)	967	---	(56,581)	---	---	---	41,465	20,123	---	---	---
Garbage [0]	20,453	24,118	(3,665)	---	---	(3,665)	---	---	---	---	---	---	---	---
Sewer [0]	45,302	64,032	(18,730)	147	8,631	(27,214)	---	---	---	---	4,609	---	8,631	7,000
Water [0]	45,639	46,052	(413)	30	---	(383)	---	---	---	---	5,922	---	---	---
Total	318,949	399,305	(80,356)	1,144	8,631	(87,843)	---	---	---	41,465	30,654	---	8,631	7,000
Sherburn														
Economic Development Authority	73,573	91,948	(18,375)	332	7,175	(25,218)	---	---	---	---	49,916	---	7,175	11,906
Liquor	997,964	1,031,969	(34,005)	40,216	---	6,211	---	---	---	---	---	---	---	---
Sewer	196,227	314,504	(118,277)	2,879,449	13,565	2,747,607	---	2,873,342	---	---	4,281,279	1,625,923	13,565	65,000
Temperance Lake Ridge	3,592,351	3,137,967	454,384	32,418	158,716	328,086	---	---	---	75,000	35,082	---	158,716	304,000
Water	234,972	353,560	(118,588)	385,990	35,072	232,330	---	382,242	---	---	438,564	---	35,072	130,000
Total	5,095,087	4,929,948	165,139	3,338,405	214,528	3,289,016	---	3,255,584	---	75,000	4,804,841	1,625,923	214,528	510,906
Shoreview														
Sewer	4,998,527	4,302,241	696,286	(114,799)	145,226	436,261	---	---	2,617	213,000	861,343	1,370,542	145,226	475,000
Street Light Utility	845,623	426,446	419,177	(54,950)	---	364,227	---	---	---	47,400	384,277	---	---	---
Surface Water	2,203,118	1,568,926	634,192	(56,847)	117,448	459,897	---	---	1,515	196,000	710,202	708,595	117,448	475,000
Water	4,616,828	3,150,217	1,466,611	(97,404)	393,105	976,102	---	---	4,686	433,000	873,790	980,157	393,105	1,365,000
Total	12,664,096	9,447,830	3,216,266	(324,000)	655,779	2,236,487	---	---	8,818	889,400	2,829,612	3,059,294	655,779	2,315,000
Shorewood														
Recycling	174,126	162,586	11,540	15,432	---	26,972	---	---	---	---	---	---	---	---
Sewer	1,286,435	1,540,728	(254,293)	(708)	23,907	(278,908)	---	---	---	12,500	921,766	1,195,824	9,231	5,614
Storm Water Management Utility	487,463	297,652	189,811	318,384	74,454	433,741	322,102	---	---	---	605,421	1,793,736	52,440	52,423
Water	826,780	1,079,940	(253,160)	53,178	31,721	(231,703)	---	---	---	12,500	83,828	996,520	19,491	291,963
Total	2,774,804	3,080,906	(306,102)	386,286	130,082	(49,898)	322,102	---	---	25,000	1,611,015	3,986,080	81,162	350,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Silver Bay														
Liquor	1,226,314	1,158,755	67,559	1,522	524	68,557	---	---	---	---	13,476	---	524	61,891
Sewer	851,069	528,356	322,713	9,255	23,510	308,458	---	92,299	---	---	201,385	109,085	23,510	346,066
Water	1,140,956	840,323	300,633	11,291	3,347	308,577	---	---	---	---	462,424	---	3,347	42,000
Total	3,218,339	2,527,434	690,905	22,068	27,381	685,592	---	92,299	---	---	677,285	109,085	27,381	449,957
Silver Lake														
Liquor	597,862	618,178	(20,316)	25,010	1,837	2,857	---	---	---	5,000	---	---	---	---
Sewer	240,520	138,654	101,866	9,367	---	111,233	---	---	---	5,000	73,750	---	---	---
Storm Sewer	39,346	24,166	15,180	(37)	---	15,143	---	---	---	---	---	---	---	---
Water	207,689	87,239	120,450	3,757	---	124,207	---	---	---	39,786	---	---	---	---
Total	1,085,417	868,237	217,180	38,097	1,837	253,440	---	---	---	49,786	73,750	---	---	---
Skyline														
Refuse	23,611	29,186	(5,575)	---	---	(5,575)	---	---	---	(30,000)	---	---	---	---
Sewer	35,644	48,505	(12,861)	3,091	547	(10,317)	---	---	---	---	---	---	547	37,658
Water	44,641	71,233	(26,592)	112,455	77,617	8,246	---	---	---	---	999,881	1,655,000	50,867	---
Total	103,896	148,924	(45,028)	115,546	78,164	(7,646)	---	---	---	(30,000)	999,881	1,655,000	51,414	37,658
Slayton														
Water	534,032	670,406	(136,374)	77,572	6,710	(65,512)	---	---	8,013	32,340	103,187	---	---	---
Total	534,032	670,406	(136,374)	77,572	6,710	(65,512)	---	---	8,013	32,340	103,187	---	---	---
Sleepy Eye														
Ambulance	348,711	368,787	(20,076)	12,159	---	(7,917)	---	---	---	335,000	---	---	---	---
Event Center	178,265	410,667	(232,402)	2,479	---	(229,923)	---	---	---	(96,500)	4,962	---	---	---
Medical Center	21,186,392	19,679,639	1,506,753	981,338	70,242	2,417,849	---	---	---	---	522,723	---	68,090	311,683
Public Utilities Commission	4,740,964	4,450,346	290,618	(66,539)	39,892	184,187	---	---	---	228,160	722,497	---	39,892	189,000
Sewer	397,632	411,129	(13,497)	298,496	9,770	275,229	---	---	---	4,607	62,471	---	9,770	12,825
Total	26,851,964	25,320,568	1,531,396	1,227,933	119,904	2,639,425	---	---	---	471,267	1,312,653	---	117,752	513,508

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sobieski														
Refuse or Garbage Collection [0]	19,365	21,056	(1,691)	2,118	---	427	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	20,744	15,329	5,415	10,983	10,983	5,415	---	10,983	---	---	---	---	---	---
Total	40,109	36,385	3,724	13,101	10,983	5,842	---	10,983	---	---	---	---	---	---
South Haven														
Sewer	54,984	71,404	(16,420)	2,975	9,713	(23,158)	---	---	---	---	4,920	---	9,713	18,000
Water	24,500	25,628	(1,128)	726	---	(402)	---	---	---	---	---	---	---	---
Total	79,484	97,032	(17,548)	3,701	9,713	(23,560)	---	---	---	---	4,920	---	9,713	18,000
South Saint Paul														
Low Rent Housing	1,295,233	2,654,790	(1,359,557)	1,156,260	10,758	(214,055)	---	1,143,208	---	---	59,950	---	10,758	136,887
Storm Water	692,515	505,538	186,977	(7,342)	21,456	158,179	---	---	165,099	67,900	236,947	---	21,456	90,000
Street Light Utility	335,173	250,889	84,284	(4,936)	---	79,348	---	---	---	20,000	---	---	---	---
Water and Sewer	7,610,690	6,285,767	1,324,923	(31,694)	42,907	1,250,322	---	---	---	279,000	423,431	---	42,907	234,000
Total	9,933,611	9,696,984	236,627	1,112,288	75,121	1,273,794	---	1,143,208	165,099	366,900	720,328	---	75,121	460,887
Spicer														
Sewer	676,017	751,605	(75,588)	4,320	---	(71,268)	---	---	---	---	5,608	---	---	---
Water	467,068	435,088	31,980	1,437	5,681	27,736	---	---	---	---	5,609	---	5,681	15,000
Total	1,143,085	1,186,693	(43,608)	5,757	5,681	(43,532)	---	---	---	---	11,217	---	5,681	15,000
Spring Grove														
Electric	1,500,028	1,130,113	369,915	18,609	1,135	387,389	---	---	---	593,135	---	---	1,135	4,856
Liquor	430,611	472,535	(41,924)	6,085	---	(35,839)	---	---	---	---	5,895	---	---	---
Sewer	265,302	239,314	25,988	1,995	---	27,983	---	---	---	57,761	6,250	---	---	40,800
Water	328,769	219,160	109,609	1,489	32,120	78,978	---	---	---	35,000	---	---	32,120	105,200
Total	2,524,710	2,061,122	463,588	28,178	33,255	458,511	---	---	---	685,896	12,145	---	33,255	150,856
Spring Lake Park														
Sewer Utility	880,172	992,128	(111,956)	2,690	---	(109,266)	---	---	---	(79,498)	---	---	---	---
Stormwater Utility	98,932	64,140	34,792	5,152	---	39,944	---	---	---	(116,192)	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	865,372	976,396	(111,024)	100,603	11,379	(21,800)	---	---	---	171,374	273,523	---	11,379	238,000
Total	1,844,476	2,032,664	(188,188)	108,445	11,379	(91,122)	---	---	---	(24,316)	273,523	---	11,379	238,000
Spring Park														
Sewer	457,357	614,711	(157,354)	2,475	65,019	(219,898)	---	---	267	---	118,184	952,000	65,019	56,250
Water	392,818	420,861	(28,043)	4,456	61,052	(84,639)	---	---	271	---	83,717	903,000	61,052	57,500
Total	850,175	1,035,572	(185,397)	6,931	126,071	(304,537)	---	---	538	---	201,901	1,855,000	126,071	113,750
Spring Valley														
Ambulance	651,080	642,315	8,765	912	---	9,677	---	---	---	---	---	---	---	---
Electric	3,092,293	2,732,311	359,982	65,988	140,482	285,488	---	---	---	91,557	61,938	---	135,178	308,000
Sewer	493,771	523,072	(29,301)	2,765	---	(26,536)	---	---	---	---	---	---	---	---
Storm Water Utility	76,018	50,164	25,854	5,364	2,021	29,197	---	---	---	---	228,448	---	2,021	74,000
Water	525,652	550,456	(24,804)	4,540	21,889	(42,153)	---	---	---	(24,784)	521,883	---	21,889	70,000
Total	4,838,814	4,498,318	340,496	79,569	164,392	255,673	---	---	---	66,773	812,269	---	159,088	452,000
Springfield														
Community Ambulance	237,190	285,612	(48,422)	21,775	85,000	(111,647)	---	---	---	(20,570)	18,453	---	---	---
Electric Utility	2,502,127	2,256,037	246,090	38,349	1,078	283,361	---	---	---	(50,797)	69,874	---	1,078	1,155
Rental Housing	234,193	138,593	95,600	3,784	45,901	53,483	---	---	---	---	---	---	45,901	95,000
Sewer Utility	575,099	396,855	178,244	10,250	12,417	176,077	---	---	---	(13,186)	109,472	---	12,417	24,937
Storm Sewer	96,258	17,722	78,536	1,849	13,088	67,297	---	---	---	(47,607)	46,092	---	13,088	22,433
Water Utility	605,716	333,994	271,722	14,545	16,684	269,583	---	---	9,834	(15,708)	59,041	---	16,684	37,635
Total	4,250,583	3,428,813	821,770	90,552	174,168	738,154	---	---	9,834	(147,868)	302,932	---	89,168	181,160
Stacy														
Liquor	3,868,751	3,867,144	1,607	75,827	18,143	59,291	---	---	---	175,000	83,913	---	18,143	66,000
Sewer	473,653	327,796	145,857	12,369	16,432	141,794	6,484	---	---	---	15,092	---	14,897	223,000
Storm Sewer	32,254	8,490	23,764	1,744	---	25,508	---	---	---	---	---	---	---	---
Water	218,512	251,951	(33,439)	8,530	67,846	(92,755)	1,503	---	---	(35,000)	15,091	---	67,846	62,160
Total	4,593,170	4,455,381	137,789	98,470	102,421	133,838	7,987	---	---	140,000	114,096	---	100,886	351,160

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Staples														
Community Center	50,124	246,320	(196,196)	182,909	---	(13,287)	52,700	---	129,064	---	18,168	---	---	---
Light	3,360,184	2,770,798	589,386	(15,239)	24,553	549,594	---	---	---	40,000	252,489	---	24,553	137,836
Sewer	692,370	589,338	103,032	809,972	112,735	800,269	---	---	700,923	---	484,460	421,613	112,735	168,000
Water	704,782	605,768	99,014	10,148	29,998	79,164	---	---	---	20,000	111,801	---	29,998	148,000
Total	4,807,460	4,212,224	595,236	987,790	167,286	1,415,740	52,700	---	829,987	60,000	866,918	421,613	167,286	453,836
Starbuck														
Garbage [0]	122,581	96,733	25,848	---	---	25,848	---	---	---	---	---	---	---	---
Hobo Park [0]	277,971	143,634	134,337	50,319	---	184,656	---	---	---	61,775	63,069	---	---	---
Sewer	377,835	313,086	64,749	45,516	14,233	96,032	---	---	---	10,293	11,628	1,563	14,233	92,000
Storm Sewer [0]	48,404	---	48,404	---	---	48,404	---	---	---	8,773	---	---	---	---
Water	298,336	188,557	109,779	809	7,528	103,060	---	---	---	12,097	6,068	1,472	7,528	45,000
Total	1,125,127	742,010	383,117	96,644	21,761	458,000	---	---	---	92,938	80,765	3,035	21,761	137,000
Steen														
Sewer Fund [0]	21,945	14,615	7,330	20,067	---	27,397	---	---	---	---	21,575	---	---	---
Water Fund [0]	26,576	22,329	4,247	---	---	4,247	---	---	---	---	---	---	---	---
Total	48,521	36,944	11,577	20,067	---	31,644	---	---	---	---	21,575	---	---	---
Stephen														
Electric	914,608	751,737	162,871	---	---	162,871	---	---	---	236,420	41,670	---	---	---
Gas	531,913	339,462	192,451	---	---	192,451	---	---	---	299,224	---	---	---	---
Refuse	92,425	91,413	1,012	---	---	1,012	---	---	---	---	---	---	---	---
Sewer	133,736	68,400	65,336	---	13,265	52,071	---	---	---	50,000	---	---	13,265	57,900
Tamarac Senior Housing	301,919	744,040	(442,121)	399,478	99,160	(141,803)	---	---	---	(328,624)	---	1,807,000	99,160	1,901,000
Water	178,727	255,916	(77,189)	9,672	3,329	(70,846)	---	---	---	(135,000)	---	---	3,329	107,100
Total	2,153,328	2,250,968	(97,640)	409,150	115,754	195,756	---	---	---	122,020	41,670	1,807,000	115,754	2,066,000
Stewart														
Garbage	107	390	(283)	---	---	(283)	---	---	---	1,295	---	---	---	---
Sewer	135,554	167,113	(31,559)	20,858	8,374	(19,075)	---	---	17,175	---	39,081	9,480	8,374	65,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Water	102,751	105,159	(2,408)	554	17,544	(19,398)	---	---	---	---	---	---	17,544	---
Water	154,686	226,673	(71,987)	567	6,053	(77,473)	---	---	---	---	---	---	6,053	61,600
Total	393,098	499,335	(106,237)	21,979	31,971	(116,229)	---	---	17,175	1,295	39,081	9,480	31,971	126,600
Stewartville														
Sewer	1,181,768	916,563	265,205	156	17,174	248,187	---	---	---	80,000	71,458	---	17,174	174,000
Storm Sewer	247,542	48,796	198,746	26	---	198,772	---	---	---	---	---	---	---	---
Water	1,021,164	555,921	465,243	366	10,075	455,534	---	---	---	81,000	4,482	---	10,075	70,000
Total	2,450,474	1,521,280	929,194	548	27,249	902,493	---	---	---	161,000	75,940	---	27,249	244,000
Stillwater														
Parking	351,632	458,157	(106,525)	(11,285)	108	(117,918)	---	---	---	---	4,747	---	108	4,434
Sanitary Sewer	3,733,538	3,383,979	349,559	309,321	6,000	652,880	---	---	---	---	178,550	---	---	---
Signs and Lighting	402,546	447,667	(45,121)	7,144	---	(37,977)	---	---	---	---	13,959	---	---	---
Storm Sewer	622,924	667,603	(44,679)	44,258	---	(421)	44,051	---	---	---	---	---	---	---
Water Commissioners Board	1,826,298	1,322,140	504,158	28,305	20,941	511,522	1,861	---	---	---	284,580	---	20,941	95,000
Total	6,936,938	6,279,546	657,392	377,743	27,049	1,008,086	45,912	---	---	---	481,836	---	21,049	99,434
Stockton														
Sewer Operations	97,543	97,946	(403)	18	---	(385)	---	---	---	---	---	---	---	---
Water Operations	85,765	146,560	(60,795)	---	6,581	(67,376)	---	---	---	51,554	---	---	6,581	38,000
Total	183,308	244,506	(61,198)	18	6,581	(67,761)	---	---	---	51,554	---	---	6,581	38,000
Storden														
Water and Sewer	130,332	157,755	(27,423)	6,802	31,161	(51,782)	---	---	---	---	7,460	---	31,161	37,000
Total	130,332	157,755	(27,423)	6,802	31,161	(51,782)	---	---	---	---	7,460	---	31,161	37,000
Strandquist														
Sewage Collection and Disposal [0]	16,266	13,014	3,252	13,317	3,758	12,811	---	---	---	(4,567)	---	---	3,758	2,600
Water [0]	6,702	6,036	666	---	---	666	---	---	---	---	---	---	---	---
Total	22,968	19,050	3,918	13,317	3,758	13,477	---	---	---	(4,567)	---	---	3,758	2,600

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Strathcona														
Garbage [0]	4,104	3,360	744	---	---	744	---	---	---	---	---	---	---	---
Total	4,104	3,360	744	---	---	744	---	---	---	---	---	---	---	---
Sturgeon Lake														
Sewer Fund	283,546	271,947	11,599	79,523	20,550	70,572	76,718	---	---	---	---	---	20,550	181,000
Water Fund	173,484	162,865	10,619	25,973	37,434	(842)	23,519	---	---	---	---	---	37,434	84,000
Total	457,030	434,812	22,218	105,496	57,984	69,730	100,237	---	---	---	---	---	57,984	265,000
Sunburg														
Sewer [0]	24,658	19,926	4,732	1,282	---	6,014	---	---	---	---	6,240	---	---	---
Total	24,658	19,926	4,732	1,282	---	6,014	---	---	---	---	6,240	---	---	---
Swanville														
Refuse and Recycling	36,426	38,223	(1,797)	2,561	---	764	---	---	---	---	---	---	---	---
Sewer	69,026	53,858	15,168	49	---	15,217	---	---	---	---	---	---	---	---
Water	75,911	306,448	(230,537)	26,426	13,980	(218,091)	24,403	---	314	(5,352)	---	---	13,980	28,000
Total	181,363	398,529	(217,166)	29,036	13,980	(202,110)	24,403	---	314	(5,352)	---	---	13,980	28,000
Taconite														
Sewage Disposal [0]	70,416	11,145	59,271	27,360	213	86,418	4,789	---	---	8,039	---	---	---	---
Water [0]	52,762	39,493	13,269	16,358	130	29,497	5,986	---	---	---	---	---	---	---
Total	123,178	50,638	72,540	43,718	343	115,915	10,775	---	---	8,039	---	---	---	---
Tamarack*														
Sewer [0]	---	34,236	(34,236)	7,573	---	(26,663)	---	---	---	---	---	---	---	---
Total	---	34,236	(34,236)	7,573	---	(26,663)	---	---	---	---	---	---	---	---
Taunton														
Water and Sewer	59,987	49,314	10,673	242	---	10,915	---	---	---	---	---	---	---	---
Total	59,987	49,314	10,673	242	---	10,915	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Taylors Falls														
Sewer	85,292	130,742	(45,450)	528	---	(44,922)	---	---	---	(84,031)	88,511	---	---	---
Storm Sewer	8,389	54,353	(45,964)	---	---	(45,964)	---	---	---	---	---	---	---	---
Water	121,253	169,799	(48,546)	15,123	3,750	(37,173)	15,057	---	---	(6,621)	12,160	---	3,750	64,000
Total	214,934	354,894	(139,960)	15,651	3,750	(128,059)	15,057	---	---	(90,652)	100,671	---	3,750	64,000
Thief River Falls														
Electric	17,048,649	15,002,801	2,045,848	260,307	121,733	2,184,422	---	---	---	792,409	300,274	---	121,733	269,000
Liquor	5,078,482	4,817,873	260,609	462	---	261,071	---	---	---	431,307	---	---	---	---
Multi-Events Complex (MEC)	23,942	145,508	(121,566)	8,053	---	(113,513)	---	---	---	(83,115)	---	---	---	---
Ralph Engelstad Arena	670,274	1,797,753	(1,127,479)	211,763	35,720	(951,436)	155,138	---	---	(878,960)	103,259	---	35,720	125,000
Storm Water	333,740	258,827	74,913	241,278	30,815	285,376	---	---	---	---	308,774	---	30,815	100,000
Tourist Park	77,206	84,687	(7,481)	498	---	(6,983)	---	---	---	---	---	---	---	---
Wastewater	1,180,951	969,341	211,610	14,707	61,971	164,346	---	---	---	28,423	114,655	---	61,971	193,800
Water	3,081,193	2,350,967	730,226	58,613	279,681	509,158	---	---	---	37,753	660,249	704,445	279,681	777,200
Total	27,494,437	25,427,757	2,066,680	795,681	529,920	2,332,441	155,138	---	---	327,817	1,487,211	704,445	529,920	1,465,000
Tintah														
Water [0]	6,414	4,843	1,571	---	---	1,571	---	---	---	---	---	---	---	---
Total	6,414	4,843	1,571	---	---	1,571	---	---	---	---	---	---	---	---
Tonka Bay														
Dock	153,388	44,723	108,665	3,671	---	112,336	---	---	---	---	293,744	---	---	---
Garbage	118,276	112,723	5,553	806	---	6,359	---	---	---	---	---	---	---	---
Recycling	115,781	121,236	(5,455)	6,210	---	755	---	---	---	---	---	---	---	---
Sewer	461,795	434,346	27,449	8,587	---	36,036	---	---	---	71,373	---	---	---	---
Storm Water	23,680	25,250	(1,570)	1,153	---	(417)	---	---	---	40,000	---	---	---	---
Water	627,191	453,172	174,019	4,862	16,531	162,350	---	---	---	25,000	---	120,039	16,531	94,297
Total	1,500,111	1,191,450	308,661	25,289	16,531	317,419	---	---	---	136,373	293,744	120,039	16,531	94,297
Tower														
Airport Fuel	49,644	42,113	7,531	---	---	7,531	---	---	---	---	10,229	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Ambulance	362,012	465,145	(103,133)	29,719	---	(73,414)	7,380	---	---	(21,450)	---	---	---	---
Hoodoo Point	264,876	141,517	123,359	16	18,340	105,035	---	---	---	65,000	16,056	---	18,340	18,000
Sewer	102,519	132,895	(30,376)	243	---	(30,133)	---	---	243	---	---	---	---	---
Water	154,149	128,907	25,242	243	---	25,485	---	---	243	---	3,536	---	---	---
Total	933,200	910,577	22,623	30,221	18,340	34,504	7,380	---	486	43,550	29,821	---	18,340	18,000
Tracy														
Deputy Registrar and License	1,264,663	1,207,782	56,881	(20)	---	56,861	---	---	---	65,950	---	---	---	---
Liquor	867,284	810,259	57,025	6,383	---	63,408	---	---	376	97,465	---	---	---	---
Public Housing	178,560	175,179	3,381	763,627	40,725	726,283	---	---	---	180,100	---	---	40,725	30,000
Refuse Collection	148,429	111,972	36,457	(3)	---	36,454	---	---	---	41,819	---	---	---	---
Sewer	594,408	509,904	84,504	1,809,535	63,570	1,830,469	---	1,195,433	---	360,591	894,359	2,970,630	34,200	3,035,000
Storm Water	58,097	21,564	36,533	5,792	33,821	8,504	---	---	---	---	153,679	1,950,714	14,535	1,970,000
Water	681,048	594,732	86,316	268,344	69,558	285,102	---	47,670	---	35,552	411,800	3,390,519	36,027	3,465,000
Total	3,792,489	3,431,392	361,097	2,853,658	207,674	3,007,081	---	1,243,103	376	781,477	1,459,838	8,311,863	125,487	8,500,000
Trimont														
Refuse	55,243	49,324	5,919	---	---	5,919	---	---	---	---	---	---	---	---
Wastewater	239,249	320,430	(81,181)	14,222	2,590	(69,549)	9,949	---	---	---	---	---	2,590	96,000
Water	142,903	250,746	(107,843)	5,714	---	(102,129)	---	---	---	---	---	---	---	---
Water Project 2000	22,648	29,165	(6,517)	379	---	(6,138)	---	---	---	---	---	---	---	---
Total	460,043	649,665	(189,622)	20,315	2,590	(171,897)	9,949	---	---	---	---	---	2,590	96,000
Trommald														
Water [0]	11,197	7,197	4,000	17	---	4,017	---	---	---	---	---	---	---	---
Total	11,197	7,197	4,000	17	---	4,017	---	---	---	---	---	---	---	---
Trosky														
Garbage	6,332	6,907	(575)	---	---	(575)	---	---	---	---	---	---	---	---
Sewer	11,455	46,980	(35,525)	---	---	(35,525)	---	---	---	---	---	---	---	---
Water	5,305	8,639	(3,334)	---	---	(3,334)	---	---	---	---	---	---	---	---
Total	23,092	62,526	(39,434)	---	---	(39,434)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

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Name of City Enterprise (footnotes)	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Truman														
Ambulance	187,316	207,131	(19,815)	7,234	---	(12,581)	---	---	---	---	---	---	---	---
Electric	1,821,674	1,767,081	54,593	56,840	35,557	75,876	---	---	---	---	7,000	---	35,557	71,328
Sewer	293,503	321,865	(28,362)	5,317	13,335	(36,380)	---	---	---	(152,000)	7,000	---	7,794	---
Storm Sewer	37,910	80,821	(42,911)	432	35,650	(78,129)	---	---	---	(64,868)	---	---	35,650	70,000
Water	350,500	411,009	(60,509)	89,292	62,797	(34,014)	---	56,936	---	(47,689)	507,783	1,120,000	62,694	8,672
Total	2,690,903	2,787,907	(97,004)	159,115	147,339	(85,228)	---	56,936	---	(264,557)	521,783	1,120,000	141,695	150,000
Twin Lakes														
Sewer [0]	19,219	17,407	1,812	---	---	1,812	---	---	---	---	---	---	---	---
Water [0]	23,958	24,794	(836)	11,193	---	10,357	---	---	---	---	---	---	---	---
Total	43,177	42,201	976	11,193	---	12,169	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	679,290	664,662	14,628	2,264	---	16,892	---	---	---	2,500	47,199	---	---	---
Sanitation	84,156	76,298	7,858	308	---	8,166	---	---	---	---	---	---	---	---
Sewer	125,270	185,005	(59,735)	31,354	19,165	(47,546)	13,410	---	---	(82)	---	---	19,165	61,200
Storm Utility	25,226	13,172	12,054	8,291	531	19,814	5,764	---	---	(1,718)	---	---	531	14,750
Water	213,018	240,805	(27,787)	11,632	36,282	(52,437)	4,464	---	---	(63,976)	63,725	---	36,282	63,889
Total	1,126,960	1,179,942	(52,982)	53,849	55,978	(55,111)	23,638	---	---	(63,276)	110,924	---	55,978	139,839
Two Harbors														
Campground	879,668	367,614	512,054	11,378	5,485	517,947	---	---	---	71,538	126,543	---	5,485	5,000
Electric	4,186,232	3,263,553	922,679	(30,286)	776	891,617	---	---	---	475,831	8,176	---	776	5,000
Gas	3,656,600	3,525,599	131,001	(12,089)	44	118,868	---	---	---	223,810	---	---	---	---
Liquor	3,002,214	2,754,984	247,230	7,114	---	254,344	---	---	1,174	259	318,059	---	---	---
Sewer	1,412,500	1,473,239	(60,739)	12,511,083	16,671	12,433,673	---	11,502,181	1,002,414	(120,000)	12,262,439	811,340	16,671	96,400
Storm Water Utility	173,705	49,046	124,659	(3,297)	11,527	109,835	---	---	---	---	113,926	---	11,527	20,000
Water	1,290,917	1,325,568	(34,651)	4,211	75,308	(105,748)	---	---	---	(300,000)	---	---	75,308	508,000
Total	14,601,836	12,759,603	1,842,233	12,488,114	109,811	14,220,536	---	11,502,181	1,003,588	351,438	12,829,143	811,340	109,767	634,400

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Tyler														
Electric	1,403,707	1,217,841	185,866	15,563	3,420	198,009	---	---	483	---	9,512	---	3,420	13,781
Garbage	168,713	161,777	6,936	209	8,582	(1,437)	---	---	209	---	---	---	8,582	51,781
Natural Gas	568,555	524,380	44,175	321	32,259	12,237	---	---	292	---	---	---	26,867	123,781
Sewer	343,851	122,649	221,202	139	10,728	210,613	---	---	139	---	---	---	10,728	39,781
Water	446,367	363,303	83,064	382	38,440	45,006	---	---	139	---	---	---	38,440	181,781
Total	2,931,193	2,389,950	541,243	16,614	93,429	464,428	---	---	1,262	---	9,512	---	88,037	410,905
Ulen														
Garbage	47,704	63,635	(15,931)	14,240	---	(1,691)	---	---	---	---	---	---	---	---
Liquor	446,740	445,432	1,308	133	---	1,441	---	---	---	---	---	---	---	---
Nursing Home [14]	4,927,913	4,962,860	(34,947)	86,504	1,593	49,964	---	---	---	(45,250)	60,376	---	---	---
Sewer	122,800	115,094	7,706	34,470	10,780	31,396	34,470	---	---	---	---	---	10,780	49,000
Water	128,668	162,874	(34,206)	36,316	20,261	(18,151)	34,470	---	943	---	---	---	20,261	51,073
Total	5,673,825	5,749,895	(76,070)	171,663	32,634	62,959	68,940	---	943	(45,250)	60,376	---	31,041	100,073
Underwood														
Liquor	791,412	813,144	(21,732)	7,250	---	(14,482)	---	---	---	---	---	---	---	---
Sewer	108,208	109,450	(1,242)	236	410	(1,416)	---	---	---	---	---	---	---	---
Water	129,442	144,266	(14,824)	29,666	---	14,842	---	19,944	---	---	---	---	---	---
Total	1,029,062	1,066,860	(37,798)	37,152	410	(1,056)	---	19,944	---	---	---	---	---	---
Upsala														
Garbage and Recycling [0]	54,592	58,673	(4,081)	3,691	---	(390)	---	---	---	---	---	---	---	---
Sewer [0]	51,912	41,670	10,242	900	---	11,142	---	---	---	---	---	---	---	---
Water [0]	111,576	73,676	37,900	17,937	3,039	52,798	---	---	10,000	---	---	---	3,039	32,000
Total	218,080	174,019	44,061	22,528	3,039	63,550	---	---	10,000	---	---	---	3,039	32,000
Urbank														
Sewage Collection and Disposal [0]	21,012	15,756	5,256	812	---	6,068	672	---	---	(5,683)	---	---	---	---
Total	21,012	15,756	5,256	812	---	6,068	672	---	---	(5,683)	---	---	---	---

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise (footnotes)	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Utica														
Sewer [0]	37,411	15,893	21,518	269	---	21,787	---	---	---	---	---	---	---	---
Water [0]	40,529	17,358	23,171	268	---	23,439	---	---	---	---	---	---	---	---
Total	77,940	33,251	44,689	537	---	45,226	---	---	---	---	---	---	---	---
Vadnais Heights														
Sewer Utility	2,062,549	2,001,800	60,749	(44,182)	---	16,567	---	---	---	300,000	433,018	---	---	---
Surface Water Management	484,114	552,745	(68,631)	50,806	---	(17,825)	---	---	---	50,000	292,299	---	---	---
Water Utility	1,698,668	1,238,213	460,455	(135,372)	---	325,083	---	---	---	150,000	391,417	---	---	---
Total	4,245,331	3,792,758	452,573	(128,748)	---	323,825	---	---	---	500,000	1,116,734	---	---	---
Vergas														
Liquor	826,212	834,158	(7,946)	510	---	(7,436)	---	---	---	25,000	---	---	---	---
Sewer	115,651	98,965	16,686	1,101	1,659	16,128	---	---	---	64,508	---	---	1,659	27,000
Water	134,809	150,229	(15,420)	837	7,476	(22,059)	---	---	---	(64,508)	113,400	126,950	7,476	13,000
Total	1,076,672	1,083,352	(6,680)	2,448	9,135	(13,367)	---	---	---	25,000	113,400	126,950	9,135	40,000
Vermillion														
Sewer	56,023	118,225	(62,202)	(92)	---	(62,294)	---	---	---	(43,309)	23,495	---	---	---
Water	45,851	72,367	(26,516)	585	---	(25,931)	---	---	---	---	---	---	---	---
Total	101,874	190,592	(88,718)	493	---	(88,225)	---	---	---	(43,309)	23,495	---	---	---
Verndale														
Liquor	404,408	346,328	58,080	84	---	58,164	---	---	---	---	13,005	---	---	---
Sewer	115,290	165,605	(50,315)	26,666	39,872	(63,521)	---	---	---	---	---	---	39,872	74,173
Water	148,101	257,257	(109,156)	1,936	9,528	(116,748)	---	---	---	---	---	---	9,528	54,828
Total	667,799	769,190	(101,391)	28,686	49,400	(122,105)	---	---	---	---	13,005	---	49,400	129,001
Vernon Center														
Sanitation	29,426	28,886	540	---	---	540	---	---	---	---	---	---	---	---
Sewer	91,220	85,485	5,735	40,033	11,671	34,097	25,212	---	---	73,590	---	---	11,671	33,000
Water	123,934	84,878	39,056	17,381	30,989	25,448	---	---	---	---	---	---	30,989	75,000

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	244,580	199,249	45,331	57,414	42,660	60,085	25,212	---	---	73,590	---	---	42,660	108,000
Vesta														
Garbage	22,695	19,029	3,666	(1)	---	3,665	---	---	---	---	---	---	---	---
Wastewater	39,096	58,237	(19,141)	1,996	---	(17,145)	---	---	---	---	11,680	---	---	---
Water	120,803	108,732	12,071	1,927	19,168	(5,170)	---	---	---	---	---	---	19,168	---
Total	182,594	185,998	(3,404)	3,922	19,168	(18,650)	---	---	---	---	11,680	---	19,168	---
Victoria														
Sewer	1,244,905	1,544,089	(299,184)	(3,876)	69,113	(372,173)	---	---	433	---	675,528	---	69,113	---
Storm Sewer	480,360	388,194	92,166	8,919	---	101,085	---	---	---	---	---	---	---	---
Water	2,075,074	1,666,351	408,723	(2,172)	35,309	371,242	---	---	---	---	336,177	---	35,309	765,000
Total	3,800,339	3,598,634	201,705	2,871	104,422	100,154	---	---	433	---	1,011,705	---	104,422	765,000
Viking														
Garbage	10,213	8,995	1,218	---	---	1,218	---	---	---	---	---	---	---	---
Sanitary Sewer	35,877	97,527	(61,650)	---	---	(61,650)	---	---	---	---	---	---	---	---
Water	24,422	14,738	9,684	---	---	9,684	---	---	---	---	---	---	---	---
Total	70,512	121,260	(50,748)	---	---	(50,748)	---	---	---	---	---	---	---	---
Villard														
Sewer	117,738	157,922	(40,184)	15	19,074	(59,243)	---	---	---	---	---	---	19,074	32,000
Total	117,738	157,922	(40,184)	15	19,074	(59,243)	---	---	---	---	---	---	19,074	32,000
Virginia														
Clinic Facility Capital Lease	1,346,809	386,687	960,122	28,843	395,857	593,108	---	---	---	---	---	---	395,857	951,137
Electric	12,550,350	9,485,906	3,064,444	133,020	306,879	2,890,585	---	---	---	60,000	1,574,107	---	3,227	21,864
Gas	4,916,122	4,650,913	265,209	14,239	40,501	238,947	---	---	---	---	34,800	---	22,986	155,763
Golf Course	405,214	536,068	(130,854)	---	---	(130,854)	---	---	---	---	69,950	---	---	---
Hospital [32]	---	240,410	(240,410)	---	4,654,360	(4,894,770)	---	---	---	(1,521)	---	---	---	---
Sewer	2,512,589	2,318,073	194,516	(83,218)	123,652	(12,354)	---	---	---	---	686,811	---	123,652	822,000
Solid Waste Disposal	1,862,317	1,865,348	(3,031)	(67,569)	---	(70,600)	---	---	---	---	---	---	---	---
Steam	1,354,608	8,952,863	(7,598,255)	1,684	6,156	(7,602,727)	---	---	---	---	2,260,290	---	17,127	116,059

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Washington Manor	767,630	594,128	173,502	66,503	13,496	226,509	66,117	---	---	---	---	---	13,496	250,000
Water	1,815,265	2,100,991	(285,726)	76,497	53,527	(262,756)	---	---	---	---	701,233	---	30,749	208,367
Total	27,530,904	31,131,387	(3,600,483)	169,999	5,594,428	(9,024,912)	66,117	---	---	58,479	5,327,191	---	607,094	2,525,190
Wabasha														
Sewer	789,883	630,980	158,903	67,704	6,524	220,083	---	---	67,195	27,500	191,409	---	6,524	448,840
Water	414,407	200,929	213,478	7,173	4,937	215,714	---	---	---	27,500	---	---	4,937	65,920
Total	1,204,290	831,909	372,381	74,877	11,461	435,797	---	---	67,195	55,000	191,409	---	11,461	514,760
Wabasso														
Garbage	39,473	37,679	1,794	---	---	1,794	---	---	---	---	---	---	---	---
Sewer	207,972	172,304	35,668	38,088	7,420	66,336	---	36,009	---	28,500	104,389	---	7,420	37,000
Water	181,854	255,485	(73,631)	29,376	47,491	(91,746)	---	---	---	(37,500)	163,709	---	47,491	---
Total	429,299	465,468	(36,169)	67,464	54,911	(23,616)	---	36,009	---	(9,000)	268,098	---	54,911	37,000
Waconia														
Sewer	2,429,477	2,518,854	(89,377)	(23,079)	794,993	(907,449)	---	---	---	(55,514)	1,047,103	234,297	98,879	545,000
Storm Water	1,530,017	1,715,743	(185,726)	26,359	78,030	(237,397)	---	---	---	94,129	1,626,521	499,966	78,030	297,475
Street Light Utility	275,564	294,377	(18,813)	(4,796)	---	(23,609)	---	---	---	---	---	---	---	---
Water	2,024,442	2,243,998	(219,556)	70,249	134,716	(284,023)	---	---	---	18,351	1,050,334	499,966	134,716	759,500
Total	6,259,500	6,772,972	(513,472)	68,733	1,007,739	(1,452,478)	---	---	---	56,966	3,723,958	1,234,229	311,625	1,601,975
Wadena														
Commercial Apartments [13][29]	100,402	114,393	(13,991)	74	---	(13,917)	---	---	---	---	---	---	---	---
Electric	6,164,853	4,595,535	1,569,318	(367,930)	25,117	1,176,271	---	---	---	1,130,000	302,015	---	25,117	60,000
Fair Oaks Apartments [13][29]	261,910	171,807	90,103	45	57,806	32,342	---	---	---	---	---	656,000	57,806	945,000
Golf	423,658	571,355	(147,697)	1,155	---	(146,542)	---	---	---	---	18,129	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	219,576	390,930	(171,354)	248,943	---	77,589	---	248,921	---	---	2,817	---	---	---
Humphrey Manor West Owned Public Housing [13][29]	247,121	427,464	(180,343)	224,671	---	44,328	---	221,871	---	---	2,817	---	---	---
Liquor	2,708,999	2,356,532	352,467	(16,020)	---	336,447	---	---	---	120,000	---	---	---	---
Section 8 [13][29]	---	376,233	(376,233)	327,489	---	(48,744)	---	327,489	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	1,128,315	1,187,402	(59,087)	196,823	58,569	79,167	196,734	---	---	(35,740)	---	---	58,569	465,000
Thelen Building [13][29]	---	---	---	4,781	---	4,781	---	---	---	---	---	---	---	---
Water	768,471	799,556	(31,085)	263,966	25,548	207,333	178,490	---	---	(848,423)	624,222	---	25,548	413,000
Wellness Center	538,855	1,040,534	(501,679)	(969)	2,005	(504,653)	---	---	---	(200,000)	30,773	---	2,005	---
Total	12,562,160	12,031,741	530,419	883,028	169,045	1,244,402	375,224	798,281	---	165,837	980,773	656,000	169,045	1,883,000
Wahkon														
Sewer [0]	237,149	107,303	129,846	9,380	---	139,226	---	---	---	103,695	---	---	---	---
Total	237,149	107,303	129,846	9,380	---	139,226	---	---	---	103,695	---	---	---	---
Waite Park														
Sewer	1,787,921	1,747,073	40,848	53,678	---	94,526	---	---	---	---	---	---	---	---
Storm Water	57,389	83,822	(26,433)	1,842	---	(24,591)	---	---	---	---	---	---	---	---
Water	2,153,197	1,716,109	437,088	38,461	27,960	447,589	---	---	---	---	---	---	27,960	405,000
Total	3,998,507	3,547,004	451,503	93,981	27,960	517,524	---	---	---	---	---	---	27,960	405,000
Waldorf														
Sewer [0]	81,593	38,584	43,009	---	---	43,009	---	---	---	---	---	---	---	---
Water [0]	81,596	57,971	23,625	---	---	23,625	---	---	---	---	---	---	---	---
Total	163,189	96,555	66,634	---	---	66,634	---	---	---	---	---	---	---	---
Walker														
Deputy Registrar	2,670,598	2,676,510	(5,912)	141	---	(5,771)	---	---	---	---	---	---	---	---
Liquor	1,098,935	1,054,830	44,105	1,662	---	45,767	---	---	---	71,912	---	---	---	---
Sewer	307,596	377,124	(69,528)	5,262	36,206	(100,472)	---	---	---	(125,070)	39,111	55,852	36,206	405,600
Storm Water	8,345	525	7,820	---	---	7,820	---	---	---	---	---	---	---	---
Water	318,664	466,655	(147,991)	4,602	22,465	(165,854)	---	5,787	---	(135,667)	3,607	26,607	22,465	299,920
Total	4,404,138	4,575,644	(171,506)	11,667	58,671	(218,510)	---	5,787	---	(188,825)	42,718	82,459	58,671	705,520
Walnut Grove														
Garbage	43,012	38,878	4,134	165	---	4,299	---	---	---	---	---	---	---	---
Liquor	523,868	539,968	(16,100)	2,050	7,831	(21,881)	---	---	---	---	12,540	---	---	---
Senior Housing	201,656	246,170	(44,514)	427	45,015	(89,102)	---	---	---	---	1,396	---	45,015	140,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	162,808	153,117	9,691	4,343	4,939	9,095	---	---	---	(364)	---	---	4,939	27,000
Storm Water	66,307	47,594	18,713	2,617	10,977	10,353	---	---	---	(844)	---	---	10,977	66,000
Water	136,070	108,895	27,175	8,083	5,879	29,379	---	---	6,163	(447)	19,876	---	5,450	32,000
Total	1,133,721	1,134,622	(901)	17,685	74,641	(57,857)	---	---	6,163	(1,655)	33,812	---	66,381	265,000
Walters														
Sewer [0]	15,753	11,627	4,126	---	---	4,126	---	---	---	6,966	---	---	---	---
Water [0]	8,579	8,027	552	238	1,136	(346)	---	---	---	---	---	---	---	---
Total	24,332	19,654	4,678	238	1,136	3,780	---	---	---	6,966	---	---	---	---
Waltham														
Water, Sewer, and Refuse [1]	78,293	93,776	(15,483)	2	14,081	(29,562)	---	---	---	(25,211)	24,338	---	14,081	31,000
Total	78,293	93,776	(15,483)	2	14,081	(29,562)	---	---	---	(25,211)	24,338	---	14,081	31,000
Wanamingo														
Medical Center	29,517	28,203	1,314	8,900	15,018	(4,804)	6,445	---	---	---	---	---	15,018	26,000
Sanitation	112,964	103,095	9,869	---	---	9,869	---	---	---	---	---	---	---	---
Wastewater	303,851	322,062	(18,211)	6,727	---	(11,484)	---	---	---	---	3,163	---	---	---
Water	316,845	268,162	48,683	13,445	121,208	(59,080)	---	117,806	---	---	1,854,334	2,628,447	121,208	12,000
Total	763,177	721,522	41,655	29,072	136,226	(65,499)	6,445	117,806	---	---	1,857,497	2,628,447	136,226	38,000
Wanda														
Refuse or Garbage Collection [0]	6,438	6,054	384	---	---	384	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	13,808	15,909	(2,101)	---	---	(2,101)	---	---	---	---	---	---	---	---
Water [0]	20,872	25,842	(4,970)	12,863	---	7,893	---	4,371	---	(4,233)	---	---	---	---
Total	41,118	47,805	(6,687)	12,863	---	6,176	---	4,371	---	(4,233)	---	---	---	---
Warba*														
Water and Sewer Fund [0]	38,264	66,009	(27,745)	---	---	(27,745)	---	---	---	---	---	---	---	---
Total	38,264	66,009	(27,745)	---	---	(27,745)	---	---	---	---	---	---	---	---
Warren														
Electric	2,144,334	2,280,402	(136,068)	14,836	30,579	(151,811)	---	---	---	25,000	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Gas Distribution	1,076,455	1,009,158	67,297	3,649	---	70,946	---	---	---	---	---	---	---	---
Housing	9,300	6,468	2,832	---	2,644	188	---	---	---	---	---	---	2,644	3,575
Long-Term Care	5,348,823	5,988,518	(639,695)	595,139	61,447	(106,003)	---	---	---	---	20,741	---	61,447	4,416
Mosquito Control	43,448	36,363	7,085	---	---	7,085	---	---	---	---	---	---	---	---
Sanitation	369,450	320,681	48,769	1,443	7,155	43,057	---	---	---	29,813	---	100,000	7,155	42,055
Sewer	255,444	254,401	1,043	69,106	12,548	57,601	---	---	---	32,846	368,570	203,587	12,548	70,000
Warren Economic Development Authority [29]	1,046,181	1,645,275	(599,094)	104,320	164,252	(659,026)	15,351	---	3,570	---	18,561	---	164,252	158,073
Water	493,301	514,147	(20,846)	71,223	22,616	27,761	---	---	---	27,272	358,340	175,460	22,616	151,000
Total	10,786,736	12,055,413	(1,268,677)	859,716	301,241	(710,202)	15,351	---	3,570	114,931	766,212	479,047	270,662	429,119
Warroad														
Electric Utility	5,762,935	5,445,291	317,644	---	---	317,644	---	---	---	270,000	303,488	---	---	---
Liquor	2,033,888	1,833,544	200,344	---	---	200,344	---	---	---	85,000	2,450,130	---	---	---
Wastewater Utility	452,776	404,612	48,164	5,356	---	53,520	---	---	---	---	69,548	---	---	---
Water Utility	365,950	363,811	2,139	---	575	1,564	---	---	---	---	110,434	---	---	---
Total	8,615,549	8,047,258	568,291	5,356	575	573,072	---	---	---	355,000	2,933,600	---	---	---
Waseca														
Electric	7,502,531	6,794,836	707,695	(439,525)	459	267,711	---	---	31,573	437,000	222,647	---	---	---
Housing and Redevelopment Authority [29]	289,699	475,144	(185,445)	190,371	---	4,926	---	130,045	---	---	11,000	---	---	---
Sanitary Sewer	2,817,205	2,728,921	88,284	(134,196)	157,213	(203,125)	181,267	---	---	120,468	684,910	---	156,538	842,810
Surface Water	392,441	354,608	37,833	(53,556)	---	(15,723)	---	1,123	253,514	6,400	383,126	---	---	---
Water	1,810,465	1,578,815	231,650	807,053	26,662	1,012,041	---	968,787	---	1,045,848	1,373,466	---	25,987	197,190
Total	12,812,341	11,932,324	880,017	370,147	184,334	1,065,830	181,267	1,099,955	285,087	1,609,716	2,675,149	---	182,525	1,040,000
Watertown														
Sewer	1,231,201	713,926	517,275	4,293,707	---	4,810,982	---	---	4,289,167	27,522	6,224,618	1,912,880	---	---
Storm Water	78,954	140,322	(61,368)	1,613	---	(59,755)	---	---	---	---	---	---	---	---
Water	965,030	552,700	412,330	26,047	---	438,377	---	---	---	21,647	47,916	---	---	---
Total	2,275,185	1,406,948	868,237	4,321,367	---	5,189,604	---	---	4,289,167	49,169	6,272,534	1,912,880	---	---

*Data could not be fully verified.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Waterville														
Refuse	2,539	2,781	(242)	13	---	(229)	---	---	---	---	---	---	---	---
Sewer Utility	664,456	706,321	(41,865)	9,948	56,021	(87,938)	---	---	---	12,215	---	---	56,021	205,000
Water Utility	311,000	413,656	(102,656)	6,783	58,318	(154,191)	---	---	---	12,215	---	---	58,318	220,000
Total	977,995	1,122,758	(144,763)	16,744	114,339	(242,358)	---	---	---	24,430	---	---	114,339	425,000
Watkins														
Sewer [0]	230,524	104,766	125,758	11,855	5,017	132,596	---	---	---	---	---	---	5,017	97,000
Water [0]	225,332	179,217	46,115	4,108	---	50,223	---	---	---	---	---	---	---	---
Total	455,856	283,983	171,873	15,963	5,017	182,819	---	---	---	---	---	---	5,017	97,000
Watson														
Sewer	76,484	124,129	(47,645)	664	14,778	(61,759)	---	---	---	---	---	---	14,778	22,000
Water	76,762	88,029	(11,267)	75	16,380	(27,572)	---	---	---	---	---	---	16,380	---
Total	153,246	212,158	(58,912)	739	31,158	(89,331)	---	---	---	---	---	---	31,158	22,000
Waubun														
Sewer	99,932	116,666	(16,734)	20	20,166	(36,880)	---	---	---	26,730	---	---	20,166	34,000
Water	146,942	183,388	(36,446)	84	24,875	(61,237)	---	---	---	(1,603)	---	---	24,875	26,200
Total	246,874	300,054	(53,180)	104	45,041	(98,117)	---	---	---	25,127	---	---	45,041	60,200
Waverly														
Liquor	1,076,795	1,083,538	(6,743)	---	42	(6,785)	---	---	---	---	---	---	---	---
Refuse and Recycling	159,193	142,369	16,824	---	---	16,824	---	---	---	---	---	---	---	---
Sewer	774,365	606,862	167,503	46,089	959,818	(746,226)	45,231	141,135	---	---	434,178	92,868	35,046	93,165
Storm Sewer	43,095	60,983	(17,888)	866	4,930	(21,952)	866	---	---	(139,037)	151,468	---	4,930	26,000
Water	563,310	277,884	285,426	64,251	2,264,044	(1,914,367)	40,855	---	---	139,037	270,082	---	183,197	201,900
Total	2,616,758	2,171,636	445,122	111,206	3,228,834	(2,672,506)	86,952	141,135	---	---	855,728	92,868	223,173	321,065
Wayzata														
Licensing	593,603	555,213	38,390	(8,273)	---	30,117	---	---	2,238	86,297	---	---	---	---
Liquor	6,918,956	6,823,434	95,522	(29,786)	29,747	35,989	---	---	13,036	602,730	6,206	---	29,747	145,000

*Data could not be fully verified.
**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	1,575,855	1,144,547	431,308	(113,653)	7,188	310,467	---	---	1,423	91,000	464,357	---	7,188	40,000
Solid Waste	369,150	379,078	(9,928)	(5,468)	---	(15,396)	---	---	---	---	---	---	---	---
Storm Water	359,239	485,673	(126,434)	(35,450)	---	(161,884)	---	---	317	65,000	---	---	---	---
Water	1,198,510	902,973	295,537	(197,553)	84,535	13,449	---	---	1,402	71,000	---	---	84,535	260,000
Total	11,015,313	10,290,918	724,395	(390,183)	121,470	212,742	---	---	18,416	916,027	470,563	---	121,470	445,000
Welcome														
Sewer	164,116	211,599	(47,483)	27,311	11,616	(31,788)	26,277	---	---	21,000	7,690	---	11,616	51,000
Storm Sewer	12,760	925	11,835	---	---	11,835	---	---	---	---	---	---	---	---
Water	164,577	311,833	(147,256)	20,603	37,289	(163,942)	19,823	---	---	21,000	17,709	---	37,289	86,000
Total	341,453	524,357	(182,904)	47,914	48,905	(183,895)	46,100	---	---	42,000	25,399	---	48,905	137,000
Wells														
Broadway Apartments [29]	131,323	190,715	(59,392)	148,287	---	88,895	---	143,251	---	---	4,296	---	---	---
Electric Utility	3,389,398	3,507,761	(118,363)	8,603	---	(109,760)	---	---	---	99,996	212,790	---	---	---
Golf Course	41,071	93,631	(52,560)	22,386	---	(30,174)	---	22,000	---	---	22,000	---	---	---
Liquor	1,145,758	1,082,247	63,511	3,264	12,368	54,407	---	---	---	---	---	---	12,368	20,000
Park Place Apartments [29]	36,095	20,345	15,750	131	---	15,881	---	---	---	---	---	---	---	---
Sewer Utility	599,841	424,710	175,131	8,875	144,066	39,940	---	---	---	---	133,613	490,000	35,996	141,476
Storm Water Utility	114,237	27,122	87,115	8,455	25,426	70,144	---	---	---	---	79,972	400,000	25,426	5,371
Water Utility	434,396	347,362	87,034	379	25,308	62,105	---	---	---	---	14,745	---	25,308	28,795
Total	5,892,119	5,693,893	198,226	200,380	207,168	191,438	---	165,251	---	99,996	467,416	890,000	99,098	195,642
Wendell														
Refuse or Garbage Collection	15,730	25,340	(9,610)	748	---	(8,862)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	19,511	24,687	(5,176)	---	---	(5,176)	---	---	---	---	---	---	---	---
Water	60,479	29,882	30,597	---	---	30,597	---	---	---	---	---	---	11,424	10,000
Total	95,720	79,909	15,811	748	---	16,559	---	---	---	---	---	---	11,424	10,000
West Concord														
Liquor	253,654	277,600	(23,946)	50,348	---	26,402	---	28,905	---	---	28,905	---	---	---
Sewer	280,014	289,781	(9,767)	8,921	7,696	(8,542)	---	---	---	---	---	---	7,696	131,000

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Storm Sewer	24,576	17,647	6,929	(840)	5,948	141	---	---	---	---	---	---	5,948	10,000
Water	170,650	283,305	(112,655)	369	28,385	(140,671)	---	---	---	---	---	---	28,385	72,000
Total	728,894	868,333	(139,439)	58,798	42,029	(122,670)	---	28,905	---	---	28,905	---	42,029	213,000
West Saint Paul														
Arena	232,964	526,697	(293,733)	294,078	---	345	453,111	---	---	---	1,914,370	---	---	---
Golf Course	---	7,660	(7,660)	(34,336)	37,484	(79,480)	---	---	---	168,551	---	---	---	---
Pool	9,719	165,336	(155,617)	168,970	---	13,353	130,858	---	65,000	---	37,139	---	---	---
Regional Athletic Center	714,565	727,261	(12,696)	75,430	49,283	13,451	242,008	---	---	50,000	---	---	49,283	245,000
Sanitary Sewer	5,058,634	3,647,730	1,410,904	(391,084)	660,313	359,507	---	---	---	450,000	2,292,856	---	108,269	317,000
Storm Sewer	533,616	382,263	151,353	(189,786)	21,411	(59,844)	---	---	---	150,000	194,620	---	13,424	63,000
Total	6,549,498	5,456,947	1,092,551	(76,728)	768,491	247,332	825,977	---	65,000	818,551	4,438,985	---	170,976	625,000
Westbrook														
Ambulance	239,946	172,730	67,216	3,725	---	70,941	---	---	---	---	35,218	---	---	---
Electric Utility	968,020	1,046,086	(78,066)	26,564	---	(51,502)	---	---	---	27,500	58,946	---	---	---
Natural Gas	431,243	452,614	(21,371)	---	---	(21,371)	---	---	---	---	---	---	---	---
Sewer and Lagoon	140,548	120,199	20,349	247	---	20,596	---	---	---	30,000	5,733	---	---	---
Sewer Utility	10,938	648	10,290	---	---	10,290	---	---	---	---	---	---	---	---
Water Utility	191,695	187,944	3,751	4,705	---	8,456	---	---	---	---	980	---	---	---
Total	1,982,390	1,980,221	2,169	35,241	---	37,410	---	---	---	57,500	100,877	---	---	---
Whalan														
Electric [0]	67,370	54,052	13,318	---	---	13,318	---	---	---	---	---	---	---	---
Total	67,370	54,052	13,318	---	---	13,318	---	---	---	---	---	---	---	---
Wheaton														
Garbage	129,666	151,655	(21,989)	---	2,060	(24,049)	---	---	---	---	---	---	2,060	34,000
Sewer	371,907	457,671	(85,764)	516	10,324	(95,572)	---	---	---	---	---	---	10,324	312,000
Water	343,366	253,050	90,316	---	22,338	67,978	---	---	---	---	---	---	22,338	183,000
Total	844,939	862,376	(17,437)	516	34,722	(51,643)	---	---	---	---	---	---	34,722	529,000

*Data could not be fully verified.

**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, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
White Bear Lake														
Ambulance	2,166,899	2,300,566	(133,667)	219,621	---	85,954	---	226,000	---	128,000	16,999	---	---	---
License Bureau	740,432	882,683	(142,251)	20,304	---	(121,947)	---	25,000	---	50,000	---	---	---	---
Pioneer Manor	429,430	328,787	100,643	(4,333)	---	96,310	---	---	---	178,000	---	---	---	---
Refuse	1,729,251	1,617,987	111,264	63,970	---	175,234	---	---	---	114,000	---	---	---	---
Sewer	3,618,815	2,867,241	751,574	(47,395)	---	704,179	---	---	---	124,000	156,607	---	---	---
Water	2,512,675	1,682,574	830,101	(9,930)	56,866	763,305	---	---	3,350	133,000	550,029	---	56,866	35,000
Total	11,197,502	9,679,838	1,517,664	242,237	56,866	1,703,035	---	251,000	3,350	727,000	723,635	---	56,866	35,000
Wilder														
Water	14,775	5,197	9,578	---	1,500	8,078	---	---	---	---	2,500	---	---	---
Total	14,775	5,197	9,578	---	1,500	8,078	---	---	---	---	2,500	---	---	---
Willernie														
Refuse	46,458	50,150	(3,692)	1,940	---	(1,752)	---	---	---	---	---	---	---	---
Sewer	59,326	57,883	1,443	---	---	1,443	---	---	---	---	---	---	---	---
Water	187,710	140,733	46,977	---	6,933	40,044	---	---	---	---	---	---	6,933	54,966
Total	293,494	248,766	44,728	1,940	6,933	39,735	---	---	---	---	---	---	6,933	54,966
Williams														
Sewer	67,635	83,547	(15,912)	20,125	5,400	(1,187)	---	---	---	---	---	---	5,400	---
Total	67,635	83,547	(15,912)	20,125	5,400	(1,187)	---	---	---	---	---	---	5,400	---
Willmar														
Electric [29]	33,559,466	24,210,686	9,348,780	(1,575,373)	2,275,977	5,497,430	---	---	---	---	11,839,990	---	---	---
Waste Treatment Plant	10,278,431	5,580,861	4,697,570	(650,736)	1,562,714	2,484,120	---	---	79,457	1,946,630	1,364,197	---	1,562,714	3,175,000
Water [29]	4,288,515	2,647,576	1,640,939	(190,346)	---	1,450,593	---	---	---	---	4,245,102	---	---	---
Total	48,126,412	32,439,123	15,687,289	(2,416,455)	3,838,691	9,432,143	---	---	79,457	1,946,630	17,449,289	---	1,562,714	3,175,000
Willow River														
Sewer [0]	66,426	21,581	44,845	4,607	---	49,452	---	---	---	---	---	---	---	---
Water [0]	50,559	38,795	11,764	12,781	---	24,545	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Total	116,985	60,376	56,609	17,388	---	73,997	---	---	---	---	---	---	---	---
Wilmont														
Refuse	37,936	33,809	4,127	325	67	4,385	---	---	---	---	---	---	---	---
Sewer	51,844	41,751	10,093	207	489	9,811	---	---	---	---	---	---	---	---
Water	86,792	91,870	(5,078)	2,108	6,119	(9,089)	---	---	---	---	---	---	4,831	24,000
Total	176,572	167,430	9,142	2,640	6,675	5,107	---	---	---	---	---	---	4,831	24,000
Windom														
Arena	98,759	447,454	(348,695)	243,085	29,347	(134,957)	238,923	---	580	(33,434)	2,500	---	29,347	45,000
Electric	7,310,179	5,500,070	1,810,109	55,268	---	1,865,377	---	---	2,389	200,750	1,435,624	---	---	---
Liquor	2,412,277	2,290,206	122,071	1,286	---	123,357	---	---	961	100,000	---	---	---	---
Multi-Purpose Center	179,622	411,553	(231,931)	334,323	---	102,392	276,283	---	568	---	9,350	---	---	---
River Bluff Townhomes	100,901	81,029	19,872	9	5,384	14,497	---	---	---	---	---	---	5,113	18,114
Telecom	2,853,470	2,105,687	747,783	66,117	150,255	663,645	---	---	1,855	2,250	84,723	---	152,649	692,574
Wastewater	2,227,511	1,895,144	332,367	54,310	132,454	254,223	---	---	1,139	60,420	15,000	---	132,454	866,236
Water	1,263,744	1,099,803	163,941	66,718	47,724	182,935	---	57,835	1,145	59,126	106,885	---	47,724	164,150
Windom Area Hospital	26,167,569	21,512,526	4,655,043	3,491,629	161,395	7,985,277	---	---	---	---	3,548,349	---	158,735	240,000
Windom Area Hospital Foundation	22,432	375	22,057	7,578	60,847	(31,212)	---	---	---	---	---	---	---	---
Total	42,636,464	35,343,847	7,292,617	4,320,323	587,406	11,025,534	515,206	57,835	8,637	389,112	5,202,431	---	526,022	2,026,074
Winger														
Sewer	52,154	16,604	35,550	134	---	35,684	---	---	24	---	164,941	11,024	---	11,024
Water	71,729	123,760	(52,031)	78	7,211	(59,164)	---	---	78	6,096	---	---	7,211	24,000
Total	123,883	140,364	(16,481)	212	7,211	(23,480)	---	---	102	6,096	164,941	11,024	7,211	35,024
Winnebago														
Duplex	---	---	---	148	---	148	---	---	---	---	---	---	---	---
Garbage	160,165	172,446	(12,281)	---	---	(12,281)	---	---	---	---	---	---	---	---
Recycling	42,463	34,394	8,069	---	---	8,069	---	---	---	---	---	---	---	---
Sewer Utility	909,442	581,728	327,714	2,211	43,314	286,611	---	---	---	---	20,928	21,125	43,314	319,105
Storm Water	70,000	81,734	(11,734)	150,093	34,208	104,151	150,000	29,194	---	---	28,840	---	34,208	176,803

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water Utility	411,896	351,345	60,551	243	22,667	38,127	---	---	---	---	54,130	15,299	22,667	121,032
Total	1,593,966	1,221,647	372,319	152,695	100,189	424,825	150,000	29,194	---	---	103,898	36,424	100,189	616,940
Winona														
Airport	31,878	969,805	(937,927)	487,400	7,601	(458,128)	166,488	---	163,183	---	---	---	6,033	120,000
Inspections	549,450	654,002	(104,552)	15,036	---	(89,516)	---	---	---	---	33,518	---	---	---
Library	18,363	1,347,425	(1,329,062)	1,251,051	---	(78,011)	553,449	4,991	399,041	(14,176)	50,260	---	---	---
Public Transportation	226,209	1,239,401	(1,013,192)	1,008,057	---	(5,135)	---	312,121	683,800	---	---	---	---	---
Recreation	423,622	1,986,377	(1,562,755)	1,758,043	---	195,288	772,157	250,000	727,401	(65,220)	---	---	---	---
Sanitary Sewer	3,573,013	4,225,231	(652,218)	98,072	82,037	(636,183)	---	---	---	4,534	427,604	---	76,537	375,000
Storm Sewer	438,276	368,989	69,287	68,657	---	137,944	---	---	46,390	61,000	---	---	---	---
Water	3,435,700	3,283,633	152,067	126,823	---	278,890	---	---	---	16,504	2,468,369	---	---	---
Total	8,696,511	14,074,863	(5,378,352)	4,813,139	89,638	(654,851)	1,492,094	567,112	2,019,815	2,642	2,979,751	---	82,570	495,000
Winsted														
Sewer	967,635	718,851	248,784	7,715	108,576	147,923	---	---	---	---	364	---	108,576	399,500
Water	435,093	447,774	(12,681)	544	24,958	(37,095)	---	---	---	---	16,693	---	24,958	122,500
Total	1,402,728	1,166,625	236,103	8,259	133,534	110,828	---	---	---	---	17,057	---	133,534	522,000
Winthrop														
Electric	1,899,906	1,944,535	(44,629)	5,913	4,291	(43,007)	---	---	---	---	17,059	---	4,291	50,000
Garbage	164,956	118,198	46,758	---	---	46,758	---	---	---	---	---	---	---	---
Sewer	323,306	249,507	73,799	8,730	23,751	58,778	---	---	---	---	19,585	---	23,751	82,835
Water	436,974	353,218	83,756	79,130	16,528	146,358	---	73,602	---	---	---	---	16,528	41,100
Total	2,825,142	2,665,458	159,684	93,773	44,570	208,887	---	73,602	---	---	36,644	---	44,570	173,935
Winton														
Hydrant [0]	8,370	---	8,370	---	---	8,370	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	20,820	17,996	2,824	---	---	2,824	---	---	---	(3,000)	---	---	---	---
Water [0]	26,007	37,768	(11,761)	9,837	---	(1,924)	---	---	---	(3,000)	---	---	---	---
Total	55,197	55,764	(567)	9,837	---	9,270	---	---	---	(6,000)	---	---	---	---

*Data could not be fully verified.
 **Operating expenses include cost of sales for liquor enterprises.
 ***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Wolf Lake														
Liquor	263,494	242,531	20,963	16,397	---	37,360	---	---	---	20,600	1,500	---	---	---
Sewer	20,365	61,535	(41,170)	---	---	(41,170)	---	---	---	(900)	---	---	---	---
Total	283,859	304,066	(20,207)	16,397	---	(3,810)	---	---	---	19,700	1,500	---	---	---
Wolverton														
Garbage [0]	15,073	9,763	5,310	---	---	5,310	---	---	---	---	---	---	---	---
Sewer [0]	46,522	32,032	14,490	---	1,580	12,910	---	---	---	5,910	---	---	1,580	7,000
Water [0]	50,734	143,582	(92,848)	---	3,699	(96,547)	---	---	---	---	---	---	3,699	12,000
Total	112,329	185,377	(73,048)	---	5,279	(78,327)	---	---	---	5,910	---	---	5,279	19,000
Wood Lake														
Refuse	32,498	32,510	(12)	(1)	---	(13)	---	---	---	---	---	---	---	---
Sewer	132,226	79,837	52,389	777,041	45,438	783,992	---	774,065	---	---	265,331	180,000	39,273	819,620
Storm Water	37,269	1,798	35,471	1	32,624	2,848	---	---	---	---	103,727	1,196,508	32,624	973,000
Water	127,591	103,471	24,120	471,918	22,905	473,133	---	471,602	---	---	85,820	329,000	20,640	709,380
Total	329,584	217,616	111,968	1,248,959	100,967	1,259,960	---	1,245,667	---	---	454,878	1,705,508	92,537	2,502,000
Woodbury														
Golf Course Operations	2,097,871	1,713,902	383,969	(88,872)	967	294,130	---	---	4,995	---	51,622	---	---	---
M Health Fairview Sports Center	1,818,883	2,382,707	(563,824)	271,651	366,833	(659,006)	---	---	1,671	292,500	1,151,348	---	---	---
Sewer	9,071,797	8,201,771	870,026	(637,692)	18,615	213,719	---	---	3,090	804,553	137,055	---	---	---
Storm Water Utility	2,538,881	2,523,418	15,463	(107,025)	---	(91,562)	---	---	15,741	1,065,191	---	---	---	---
Street Light Utility	626,729	655,363	(28,634)	(66,625)	---	(95,259)	---	---	---	---	---	---	---	---
Water	7,955,540	9,233,590	(1,278,050)	1,411,403	18,614	114,739	---	---	1,910,728	840,253	2,504,816	---	---	---
Total	24,109,701	24,710,751	(601,050)	782,840	405,029	(223,239)	---	---	1,936,225	3,002,497	3,844,841	---	---	---
Woodland														
Sewer	28,547	51,107	(22,560)	87	---	(22,473)	---	---	---	---	---	---	---	---
Water	18,519	19,587	(1,068)	73	---	(995)	---	---	---	---	---	---	---	---
Total	47,066	70,694	(23,628)	160	---	(23,468)	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Woodstock														
Garbage [0]	7,905	10,953	(3,048)	---	---	(3,048)	---	---	---	---	---	---	---	---
Sewer [0]	36,252	9,650	26,602	103	---	26,705	---	---	---	---	31,150	---	---	---
Water [0]	20,163	21,893	(1,730)	160	1,598	(3,168)	---	---	---	---	---	---	160	1,438
Total	64,320	42,496	21,824	263	1,598	20,489	---	---	---	---	31,150	---	160	1,438
Worthington														
Airport	175,263	920,037	(744,774)	76,519	---	(668,255)	---	---	87,637	---	189,871	---	---	---
Cable Television	121,650	125,045	(3,395)	---	---	(3,395)	---	---	---	---	---	---	---	---
Electric	22,230,452	20,305,173	1,925,279	(404,725)	438	1,520,116	---	---	---	583,619	3,680,275	---	---	---
Industrial Wastewater Facility	2,324,897	2,497,235	(172,338)	(45,244)	---	(217,582)	---	---	---	---	232,046	---	---	---
Liquor	5,221,873	4,789,903	431,970	(14,323)	16,125	401,522	---	495	---	275,000	4,891	---	---	---
Municipal Wastewater	2,714,972	2,104,506	610,466	(274,662)	119,828	215,976	---	---	---	(11,727)	16,625,970	16,751,054	119,828	701,821
Storm Water Management	728,140	508,700	219,440	(47,985)	46,273	125,182	---	---	---	---	64,824	---	46,273	65,000
Street Lighting	266,268	46,664	219,604	(5,998)	---	213,606	---	---	---	165,000	---	---	---	---
Water	4,194,577	2,973,104	1,221,473	(176,266)	54,667	990,540	---	---	---	(11,727)	1,669,652	---	54,667	190,000
Total	37,978,092	34,270,367	3,707,725	(892,684)	237,331	2,577,710	---	495	87,637	1,000,165	22,467,529	16,751,054	220,768	956,821
Wrenshall														
Sewer	92,658	98,511	(5,853)	629	---	(5,224)	---	---	---	---	---	---	---	---
Water	92,336	68,924	23,412	55,911	9,317	70,006	20,062	---	28	---	4,920	---	9,317	66,000
Total	184,994	167,435	17,559	56,540	9,317	64,782	20,062	---	28	---	4,920	---	9,317	66,000
Wykoff														
Sewer	183,154	295,299	(112,145)	2,042	29,295	(139,398)	---	---	---	(30,199)	35,728	---	29,295	22,000
Storm Sewer	4,623	---	4,623	---	---	4,623	---	---	---	---	---	---	---	---
Water	103,619	83,386	20,233	737	2,485	18,485	---	---	---	---	6,812	---	2,485	45,000
Total	291,396	378,685	(87,289)	2,779	31,780	(116,290)	---	---	---	(30,199)	42,540	---	31,780	67,000
Wyoming														
Sewer	1,305,164	1,364,583	(59,419)	(64,870)	8,533	(132,822)	---	---	---	---	14,178	---	8,533	111,508
Surface Water	231,628	255,324	(23,696)	32,020	---	8,324	---	---	---	---	---	---	---	---

*Data could not be fully verified.

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

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

Table 22 Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2022

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	704,357	726,289	(21,932)	(32,909)	57,072	(111,913)	---	---	---	---	3,750	---	57,072	163,492
Total	2,241,149	2,346,196	(105,047)	(65,759)	65,605	(236,411)	---	---	---	---	17,928	---	65,605	275,000
Zemple														
Sewer	7,740	8,230	(490)	1,368	---	878	---	---	---	---	---	---	---	---
Total	7,740	8,230	(490)	1,368	---	878	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	1,188,360	1,042,311	146,049	74,533	24,849	195,733	18,447	---	---	25,000	---	---	24,849	126,000
Water	905,539	709,765	195,774	36,329	26,313	205,790	18,447	---	---	25,000	908,677	43,283	14,219	115,000
Total	2,093,899	1,752,076	341,823	110,862	51,162	401,523	36,894	---	---	50,000	908,677	43,283	39,068	241,000
Zumbro Falls														
Water and Sewer [0]	125,523	59,750	65,773	---	42,699	23,074	---	---	---	(2,759)	---	---	42,699	25,000
Total	125,523	59,750	65,773	---	42,699	23,074	---	---	---	(2,759)	---	---	42,699	25,000
Zumbrota														
Sewer	2,164,358	1,190,924	973,434	16,536	---	989,970	---	---	---	159,234	4,199	---	---	---
Water	854,702	821,356	33,346	16,855	---	50,201	---	---	---	162,945	11,922	---	---	---
Total	3,019,060	2,012,280	1,006,780	33,391	---	1,040,171	---	---	---	322,179	16,121	---	---	---
State Totals	\$4,638,932,003	\$4,320,550,990	\$318,381,013	\$231,730,405	\$149,220,188	\$400,891,230	\$54,611,842	\$108,004,212	\$94,549,200	\$175,279,105	\$944,314,751	\$554,091,850	\$103,476,754	\$476,333,306

*Data could not be fully verified.

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

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

ENTERPRISE FUND FOOTNOTES

- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal operations.
- [2] The water utility operations include the refuse disposal enterprise operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [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.
- [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.
- [28] The gas utility operations include Blaine, Circle Pines, and Lino Lakes.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water fund operations.
- [31] The electric utility operations include the cable television, refuse, sewer, and water fund operations.
- [32] The enterprise fund was not in operation.
- [33] The enterprise fund fiscal year-end is April 30th.
- [34] The accrual basis of accounting is used; however, no depreciation.
- [37] There was no activity during the year in the enterprise fund.

APPENDIX

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND BALANCES

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. 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.¹³

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.

¹³For 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.

GLOSSARY

THE AMERICAN RESCUE PLAN ACT (ARPA) - ARPA was signed into law in 2021. ARPA provides stimulus to individuals, businesses, and government entities to assist in their respective COVID-19 responses. ARPA will provide \$644 million directly to 21 cities with a population over 50,000. These 21 cities are Apple Valley, Blaine, Bloomington, Brooklyn Park, Burnsville, Coon Rapids, Duluth, Eagan, Eden Prairie, Edina, Lakeville, Mankato, Maple Grove, Minneapolis, Minnetonka, Moorhead, Plymouth, Rochester, St. Cloud, Saint Paul, and Woodbury. Cities and towns under 50,000 will receive pass-through funds totaling \$377 million. ARPA was designed to support state and local governments over several years. These funds do not need to be obligated (designated for specific uses) until the end of 2024 and do not need to be spent until the end of 2026.

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.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT - The CARES Act established a \$150 billion Coronavirus Relief Fund to provide payments to state, local, and tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act required that the payments from the Coronavirus Relief Fund only be used to cover expenses that were necessary expenditures incurred due to the public health emergency and were incurred during the period of March 1, 2020, until December 31, 2020.

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

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

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

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

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

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

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

GOVERNMENTAL FUNDS - These are the funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Permanent, and Capital Projects.

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

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

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

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

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

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

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

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

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

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.