

Minnesota City Finances

2023 Revenues, Expenditures, and Debt



Office of the State Auditor

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State Auditor

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State of Minnesota

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Table of Contents

Scope and Methodology	1
Executive Summary	3
Comparison and Overview	5
Overview of Cities Over 2,500 in Population.....	10
Overview of Cities Under 2,500 in Population	17

Governmental Tables

Table 6 - Summary of Governmental Fund Revenues for All Cities - 5-Year Change	24
Table 7 - Summary of Governmental Fund Expenditures for All Cities - 5-Year Change.....	25
Table 8 - Summary of Governmental Fund Revenues for Cities Over 2,500 Population - 5-Year Change	26
Table 9 - Summary of Governmental Fund Expenditures for Cities Over 2,500 Population - 5-Year Change	27
Table 10 - Summary of Governmental Fund Revenues by Population Group - Cities Over 2,500 Population	28
Table 11 - Summary of Governmental Fund Expenditures by Population Group - Cities Over 2,500 Population	29
Table 12 - Summary of Governmental Fund Revenues for Cities Under 2,500 Population - 5-Year Change	30
Table 13 - Summary of Governmental Fund Expenditures for Cities Under 2,500 Population - 5-Year Change	31
Table 14 - Summary of Governmental Fund Revenues by Population Type - Cities Under 2,500 Population	32
Table 15 - Summary of Governmental Fund Expenditures by Population Type - Cities Under 2,500 Population	33

Classification of Revenues and Expenditures - Governmental Funds

Table 16 - Classification of Revenues for All Governmental Funds	35
Table 17 - Classification of Expenditures for All Governmental Funds	64
Table 18 - Classification of Capital Outlay by Function for All Governmental Funds.....	94

Analysis of Total Outstanding Indebtedness

Table 19 - Total Outstanding Indebtedness of Cities.....	122

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	147
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	159

Analysis of Enterprise Funds

Table 22 - Public Service Enterprises - Analysis of All Enterprise Operations	172

Appendix - Factors Influencing General and Special Revenue Unrestricted Fund

Balances	332
Glossary.	335

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 851 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2023.¹ 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, 2023, 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 2022 and 2023 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 2023 total current expenditures by city. Table 21 presents the fund balance data sorted by unrestricted fund balance as a percentage 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 855 cities in 2023. The cities of Boy River, Fertile, Gilbert, and Trosky failed to meet reporting deadlines 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 2020 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 2023, 347 of the 619 small cities (56.1 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 \$7.9 billion in 2023, an increase of 13.9 percent over 2022 revenues. Total revenues of cities over 2,500 in population increased 14.7 percent, while revenues of cities under 2,500 in population increased 5.3 percent over the two-year period (page 5).
- In 2023, total expenditures of the governmental funds for all cities totaled \$8.3 billion. This represents an increase of 7.0 percent over 2022. Total expenditures for cities over 2,500 in population increased 7.2 percent, while those under 2,500 in population increased 5.5 percent in 2023 (page 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 28.1 percent of expenditures, while streets and highways accounted for 25.2 percent. Among small cities, streets and highways accounted for 25.6 percent of total expenditures, while public safety accounted for 21.5 percent (page 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2023, small cities carried long-term debt of \$1.5 billion, or \$ 4,375 per capita, compared to \$9.0 billion, or \$2,008 per capita, for large cities⁴ (page 6).
- In 2023, unrestricted fund balances as a percent of current expenditures averaged 52.2 percent for large cities, compared to 111.0 percent for small cities (page 6).

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

- In 2023, cities over 2,500 in population, or large cities, reported total governmental revenues of \$7.2 billion. This represents an increase of 14.7 percent over 2022 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.8 percent of all large city revenues. In 2023, cities over 2,500 in population expended \$7.6 billion to provide city services. This represents an increase of 7.2 percent over 2022 total governmental expenditures (pages 10-11).
- In 2023, cities under 2,500 in population, or small cities, had total governmental revenues of \$626.7 million. This represents an increase of \$31.3 million, or 5.3 percent, over 2022. In 2023, cities under 2,500 in population expended \$728.0 million to provide city services. This represents an increase of 5.5 percent over 2022 total governmental expenditures (pages 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 2014 to 2023, an examination of city revenues shows that, when adjusted for inflation, revenues increased 18.3 percent⁵ (page 7).
- Between 2014 and 2023, actual revenues derived from property taxes grew 63.1 percent, compared to an increase of 70.8 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 186.5 percent, state grants increased 50.4 percent, and local grants increased 84.3 percent (page 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 38.7 percent in 2014 to 40.9 percent in 2023. During this same time frame, revenues derived from intergovernmental sources increased from 24.1 percent of total revenues to 26.7 percent (page 7).

Governmental Expenditures

- Between 2014 and 2023, an examination of city finances shows that, when adjusted for inflation, expenditures increased 8.6 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.8 billion to \$8.3 billion. This represents an increase of 41.9 percent (page 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 2014 as the base year (N.I.P.A. Table 1.1.9, September 25, 2025).

Comparison and Overview

2023 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$7.9 billion in 2023, an increase of 13.9 percent over 2022 revenues. Total revenues of cities over 2,500 in population increased 14.7 percent, while revenues of cities under 2,500 in population increased 5.3 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 2023, intergovernmental revenues accounted for 37.5 percent of total revenues for small cities, compared to 25.7 percent for large cities. Among all cities, intergovernmental revenues accounted for 26.7 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 2023, tax revenue from all sources accounted for 51.0 percent of large city revenues, compared to 37.8 percent of small city revenues. Property taxes accounted for 41.4 percent of large city revenues, compared to 35.6 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,621, and small cities had total revenues of \$1,668.

Expenditures

In 2023, total expenditures of the governmental funds for all cities totaled \$8.3 billion. This represents an increase of 7.0 percent over 2022. Total expenditures for cities over 2,500 in population increased 7.2 percent, while those under 2,500 in population increased 5.5 percent in 2023.

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 28.1 percent of expenditures, while streets and highways accounted for 25.2 percent. Among small cities, streets and highways accounted for 25.6 percent of total expenditures, while public safety accounted for 21.5 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2023, small cities carried long-term debt of \$1.5 billion, or \$ 4,375 per capita, compared to \$9.0 billion, or \$2,008 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 2023, unrestricted fund balances as a percent of current expenditures averaged 52.2 percent for large cities, compared to 111.0 percent for small cities.

In 2023, of the 272 small cities that reported a fund balance, 153 (56.3 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 232 large cities that reported a fund balance, 40 (17.2 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2023, unrestricted fund balance as a percentage of total current expenditures among small cities ranged from -79.4 percent in Hitterdal to 759.5 percent in Northrop. Among large cities, the range was from -30.9 percent in Virginia to 361.7 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 (2019 to 2022) 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.](#)

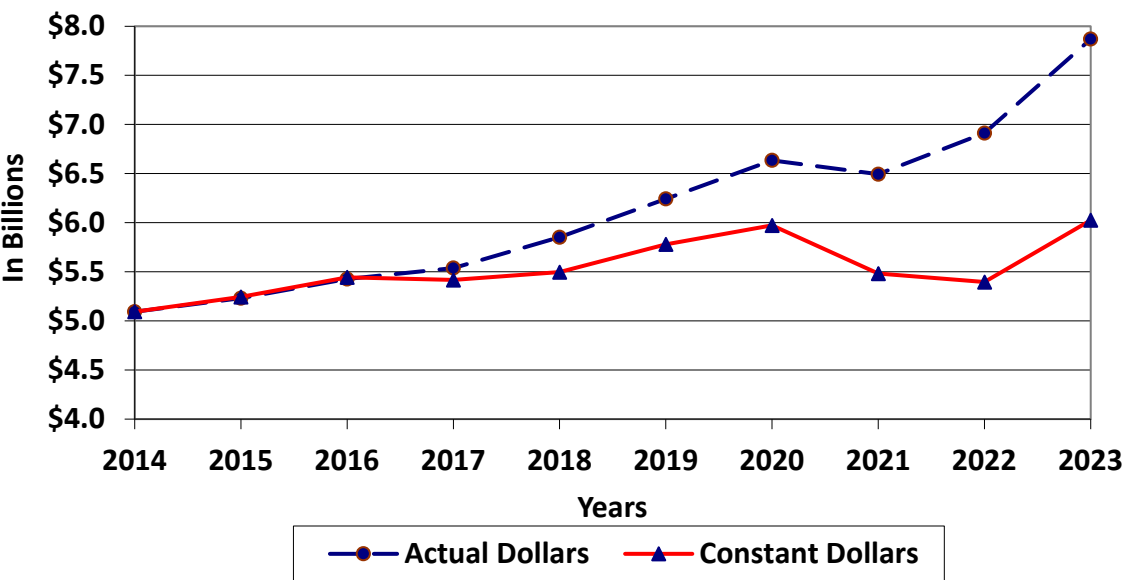
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2014 to 2023, an examination of city revenues shows that, when adjusted for inflation, revenues increased 18.3 percent.⁹

During that same period, total city revenues, in actual dollars, grew from \$5.1 billion in 2014 to \$7.9 billion in 2023, an increase of 54.5 percent. See Figure 1 below.

**Figure 1: Growth in Total Revenues
Actual and Constant Dollars - 2014 to 2023**



Between 2014 and 2023, actual revenues derived from property taxes grew 63.1 percent, compared to an increase of 70.8 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 186.5 percent, state grants increased 50.4 percent, and local grants increased 84.3 percent.

When revenues are adjusted for inflation, the ten-year period shows a 24.9 percent increase in property tax revenues, while intergovernmental revenues increased 30.8 percent.

In actual dollars, the proportion of total revenues derived from property taxes grew from 38.7 percent in 2014 to 40.9 percent in 2023. During this same time frame, revenues derived from intergovernmental sources increased from 24.1 percent of total revenues to 26.7 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 2014 as the base year (N.I.P.A. Table 1.1.9, September 25, 2025).

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 - 2014 to 2023

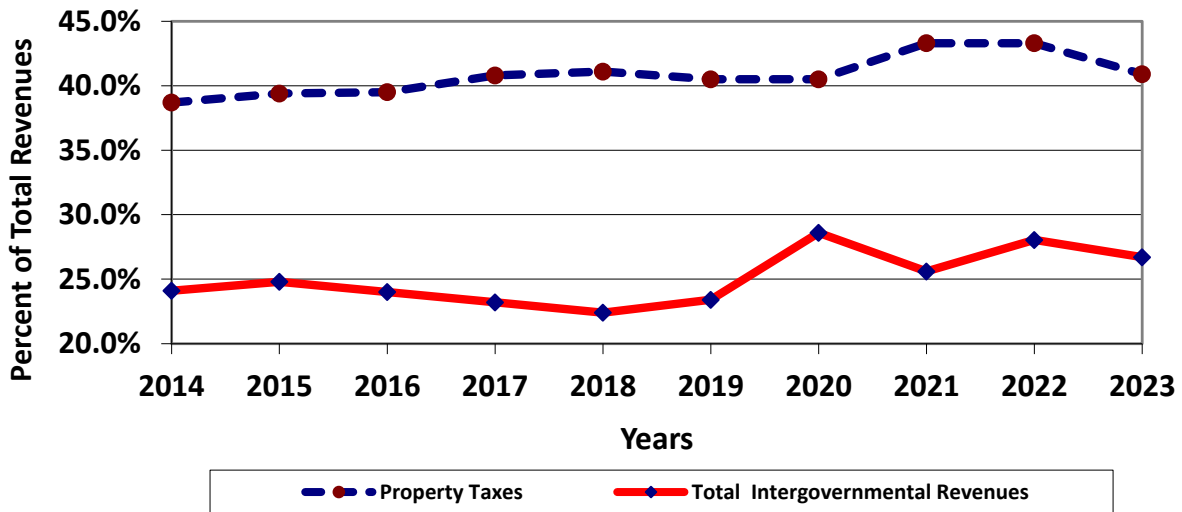


Table 1 below provides a summary of the trend in city revenues from 2014 to 2023 when adjusted for inflation. Three of the revenue categories showed a decrease over the ten-year period: fines and forfeits (-42.9 percent), special assessments (-35.0 percent), and all other revenues (-15.9 percent).

Table 1: Total City Revenues in Constant Dollars

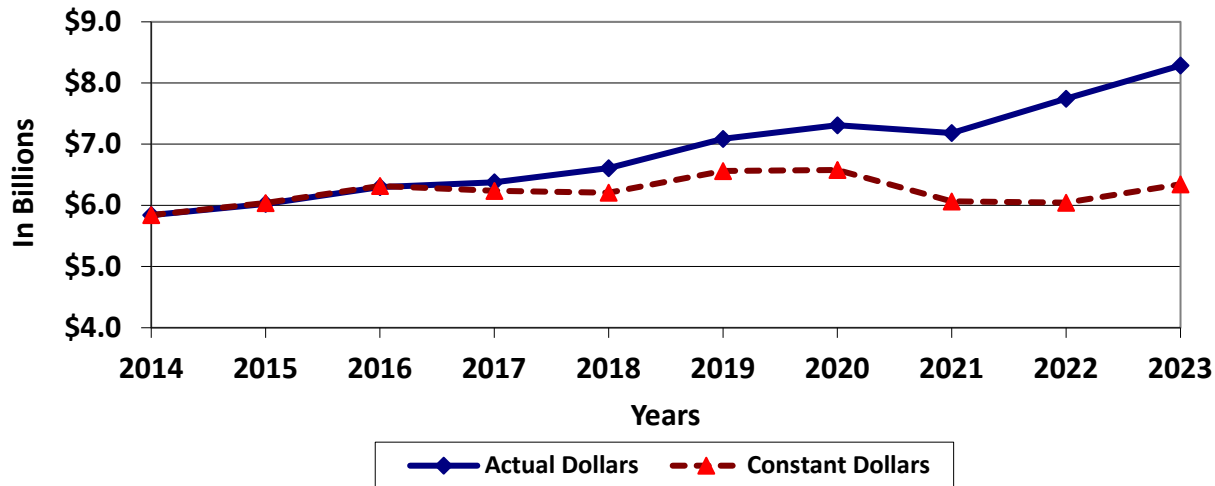
Revenues	2014*	2018*	2019*	2023*	2014-18 5-Year Change	2019-23 5-Year Change	10-Year Change
Taxes	\$2,504,674,182	\$2,845,367,700	\$2,941,186,924	\$3,008,970,035	13.6%	2.3%	20.1%
Special Assessments	289,725,513	237,707,896	232,200,704	188,430,217	-18.0%	-18.9%	-35.0%
Licenses and Permits	189,420,239	209,462,249	222,722,911	201,079,848	10.6%	-9.7%	6.2%
Federal Grants	161,368,483	157,833,032	143,216,616	353,936,867	-2.2%	147.1%	119.3%
State Grants	974,520,556	973,751,905	1,083,130,369	1,122,011,117	-0.1%	3.6%	15.1%
Local Unit Grants	93,453,910	101,392,352	127,496,849	131,864,911	8.5%	3.4%	41.1%
Charges for Services	537,311,230	626,591,517	611,906,190	566,541,894	16.6%	-7.4%	5.4%
Fines and Forfeits	35,401,943	30,441,782	29,987,148	20,214,841	-14.0%	-32.6%	-42.9%
Interest Earnings	97,937,811	77,554,591	177,483,954	256,590,422	-20.8%	44.6%	162.0%
All Other Revenues	209,199,275	236,221,476	209,632,931	175,971,758	12.9%	-16.1%	-15.9%
Total Revenues	\$5,093,013,142	\$5,496,324,501	\$5,778,964,597	\$6,025,611,911	7.9%	4.3%	18.3%

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

Governmental Expenditures

Between 2014 and 2023, an examination of city finances shows that, when adjusted for inflation, expenditures increased 8.6 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.8 billion to \$8.3 billion. This represents an increase of 41.9 percent. Figure 3 below shows total expenditures in actual and constant dollars.

**Figure 3: Growth in Total Expenditures
Actual and Constant Dollars - 2014 to 2023**



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 11.0 percent, capital outlays increased 26.8 percent, and debt service decreased 29.7 percent. Table 2 below provides a summary of expenditures in constant dollars.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2014*	2018*	2019*	2023*	2014-18 5-Year Change	2019-23 5-Year Change	10-Year Change
General Government	\$667,441,868	\$753,415,401	\$804,382,056	\$793,340,097	12.9%	-1.4%	18.9%
Public Safety	1,479,857,756	1,654,118,343	1,735,418,283	1,746,436,464	11.8%	0.6%	18.0%
Streets and Highways	1,328,649,177	1,412,955,795	1,546,475,941	1,599,861,456	6.3%	3.5%	20.4%
Sanitation	20,246,248	26,718,654	26,560,569	27,139,596	32.0%	2.2%	34.0%
Health	31,467,763	32,941,938	34,289,398	38,838,429	4.7%	13.3%	23.4%
Culture and Recreation	699,767,360	783,961,800	866,610,981	906,542,614	12.0%	4.6%	29.5%
Housing/Economic Development	588,422,999	521,216,796	513,602,204	440,794,232	-11.4%	-14.2%	-25.1%
Conservation of Natural Resources	8,994,942	16,172,098	10,423,993	11,553,313	79.8%	10.8%	28.4%
Airport	41,149,413	46,432,976	46,584,116	50,722,865	12.8%	8.9%	23.3%
All Other Expenditures	106,142,115	80,590,720	82,691,106	117,985,100	-24.1%	42.7%	11.2%
Debt Service	867,844,128	877,843,137	893,911,062	610,307,949	1.2%	-31.7%	-29.7%
Total Expenditures	\$5,839,983,769	\$6,206,367,659	\$6,560,949,708	\$6,343,522,116	6.3%	-3.3%	8.6%
Total Current Expenditures	\$3,605,840,844	\$3,849,503,064	\$4,040,848,445	\$4,001,368,393	6.8%	-1.0%	11.0%
Total Capital Outlays	1,366,298,797	1,479,021,458	1,626,190,202	1,731,845,774	8.3%	6.5%	26.8%
Total Debt Service	867,844,128	877,843,137	893,911,062	610,307,949	1.2%	-31.7%	-29.7%
Total Expenditures	\$5,839,983,769	\$6,206,367,659	\$6,560,949,708	\$6,343,522,116	6.3%	-3.3%	8.6%

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

Overview of Cities Over 2,500 in Population

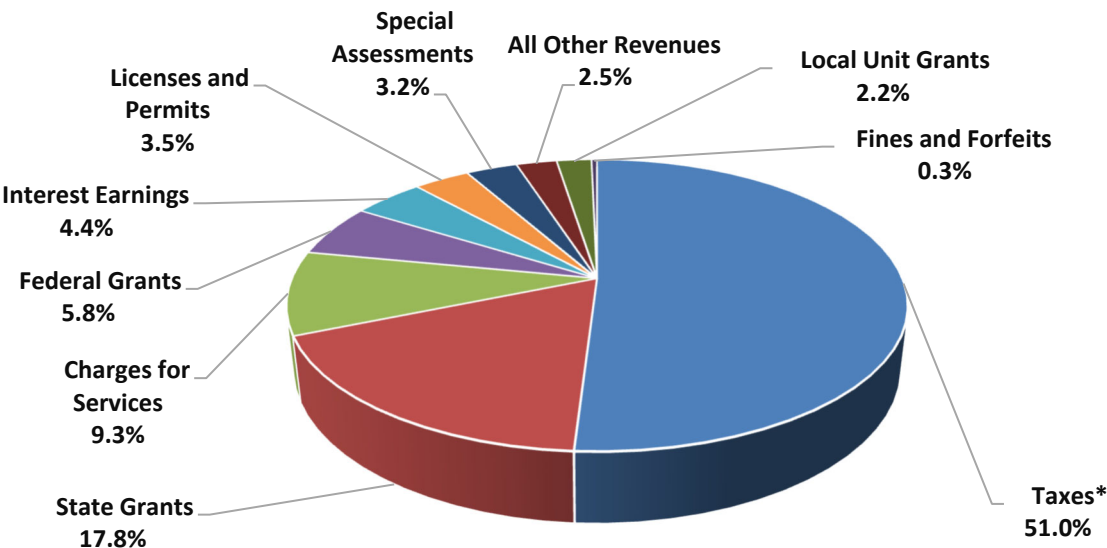
Total Governmental Revenues

In 2023, cities over 2,500 in population, or large cities, reported total governmental revenues of \$7.2 billion. This represents an increase of 14.7 percent over 2022 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.8 percent of all large city revenues.

The 14.7 percent increase in revenues over the two years is largely attributable to increased interest earnings (\$539.6 million or 247.1 percent), state grants (\$237.0 million or 22.5 percent), and property taxes (\$210.2 million or 7.5 percent) . Interest earnings were adversely affected by market conditions in 2022 and rebounded in 2023.¹⁰

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: 2023 Total Governmental Revenues -
Cities Over 2,500 in Population**
\$7,243,450,964



*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.

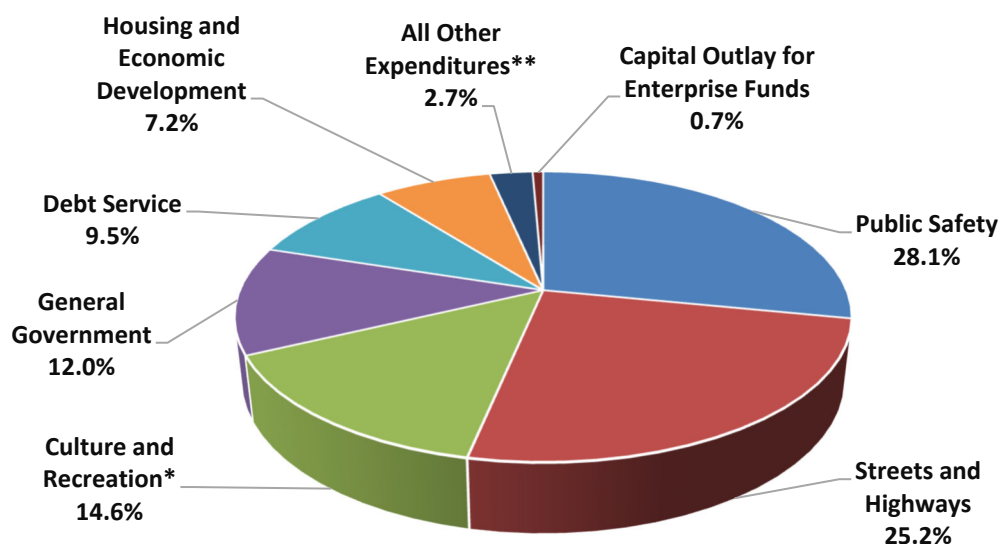
Total Governmental Expenditures

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 2023, cities over 2,500 in population expended \$7.6 billion to provide city services. This represents an increase of 7.2 percent over 2022 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 63.8 percent of total governmental expenditures, capital outlays accounted for 26.7 percent, and debt service accounted for 9.5 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40.8 percent of all current expenditures, more than double that of any other category. Streets and highways accounted for 61.1 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: 2023 Total Governmental Expenditures -
Cities Over 2,500 in Population**
\$7,557,421,291



*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 2023, cities over 2,500 in population expended \$2.0 billion on capital investments. This represents an increase of 19.8 percent over the level expended in 2022. 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.

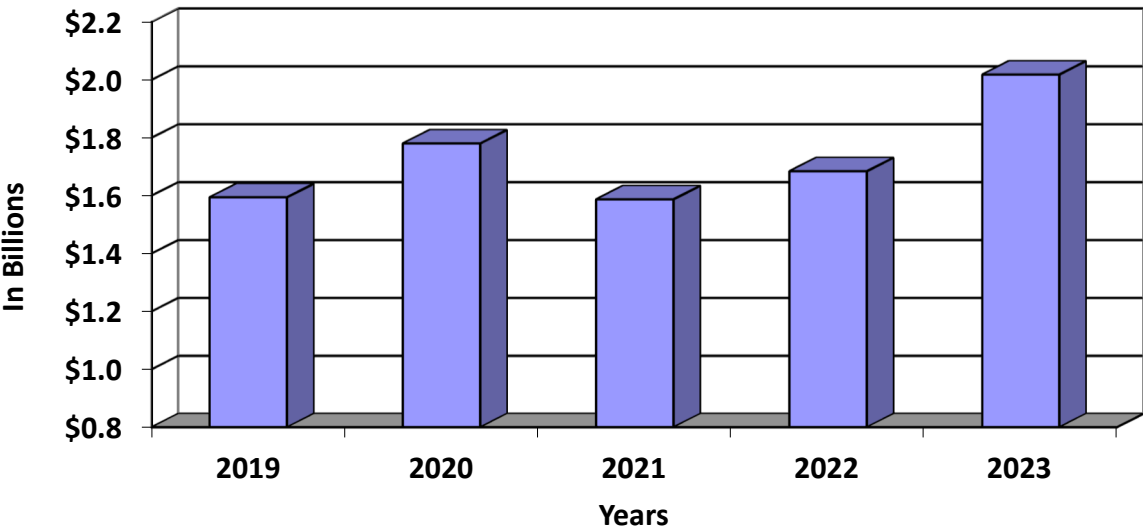
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (Actual Dollars)	Per Capita*
2019	\$1,594,123,919	\$368
2020	\$1,780,009,875	\$408
2021	\$1,587,807,448	\$360
2022	\$1,684,613,054	\$378
2023	\$2,018,705,498	\$452

*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 2019 and 2023.

Figure 6: Capital Outlay Expenditures - Cities Over 2,500 in Population - 2019 to 2023

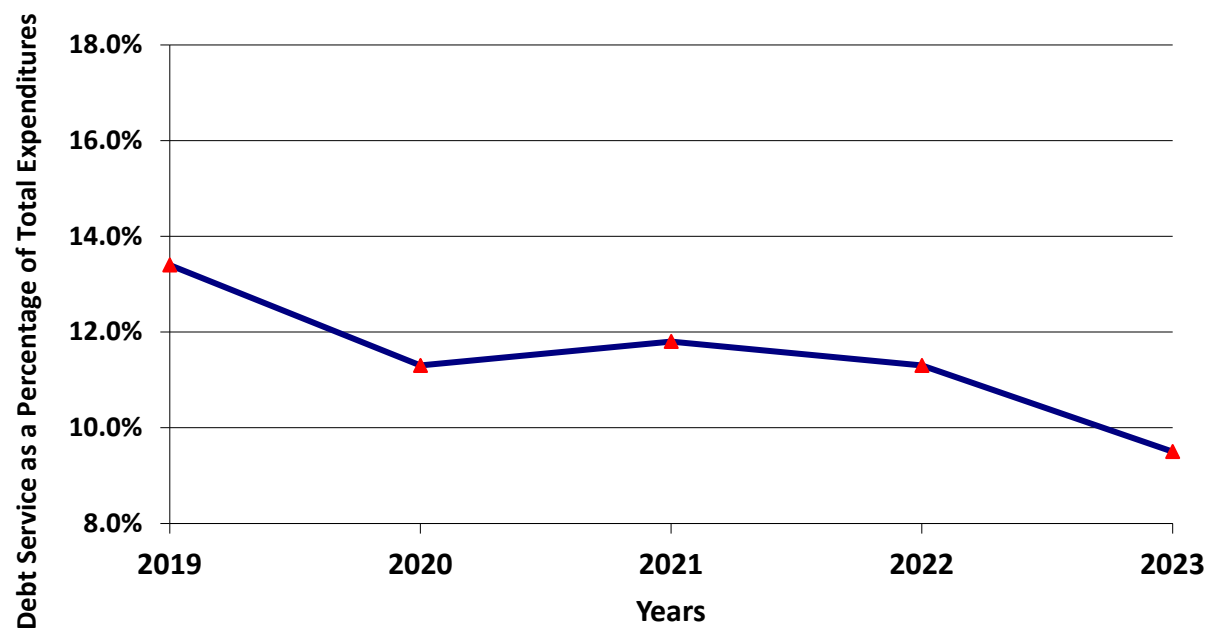


Debt Service

In 2023, large cities expended a total of \$715.6 million on debt service, which represents 9.5 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Debt service expenditures declined 17.5 percent from 2019 to 2023.

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 -
2019 to 2023**



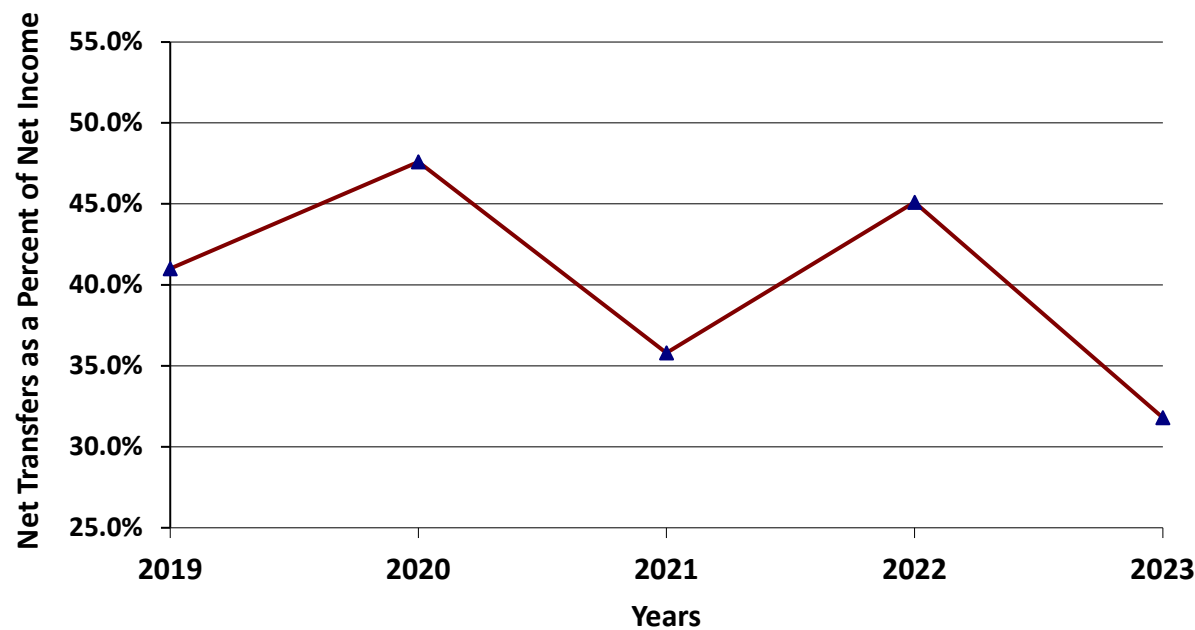
Municipal Enterprises

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, sanitation, and stormwater/street lighting services.

In aggregate, large city municipal enterprises reported a net income of \$617.0 million and net transfers (transfers out minus transfers in) of \$196.4 million in 2023. This represents an increase of 69.0 percent in net income and an increase of 19.3 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 31.8 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 - 2019 to 2023



Outstanding Long-Term Indebtedness

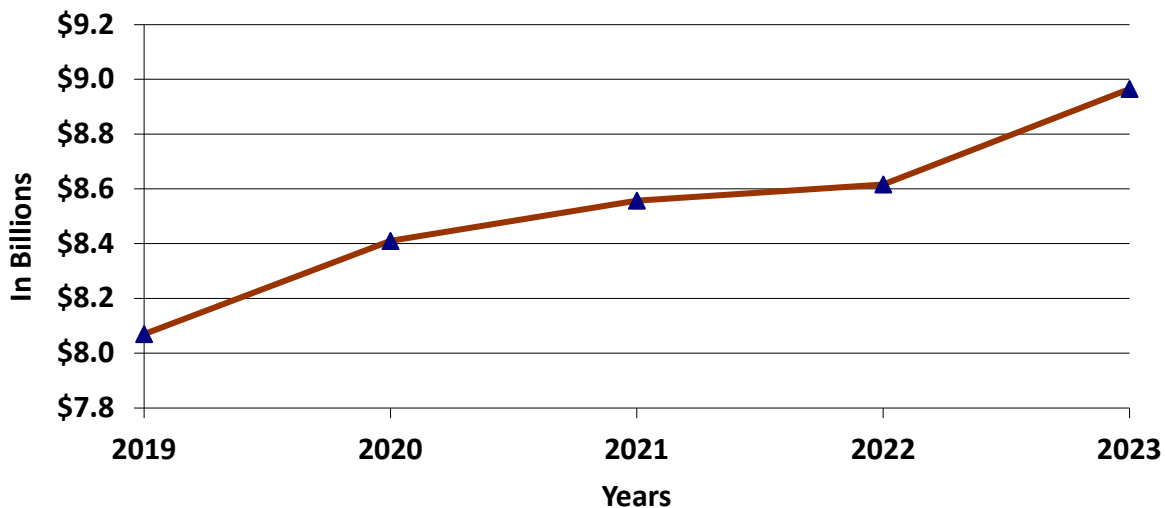
Large cities carried long-term debt of \$9.0 billion, or \$2,008 per capita, at the end of 2023. This represents an increase of 4.0 percent over 2022. Cities incur long-term debt through various financial instruments, such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation 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 2022 and 2023.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2022 Amount	2023 Amount
General Obligation	\$3,020,333,293	\$3,054,939,277
General Obligation Tax Increment	226,578,587	210,873,500
Revenue Tax Increment	66,706,000	59,675,000
Special Assessment	1,564,678,050	1,703,533,503
General Obligation Revenue	1,479,204,004	1,513,190,713
Revenue	757,658,584	769,998,810
All Other	1,505,000	914,320
Total Bonded Indebtedness	<u>\$7,116,663,518</u>	<u>\$7,313,125,123</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 - 2019 to 2023



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

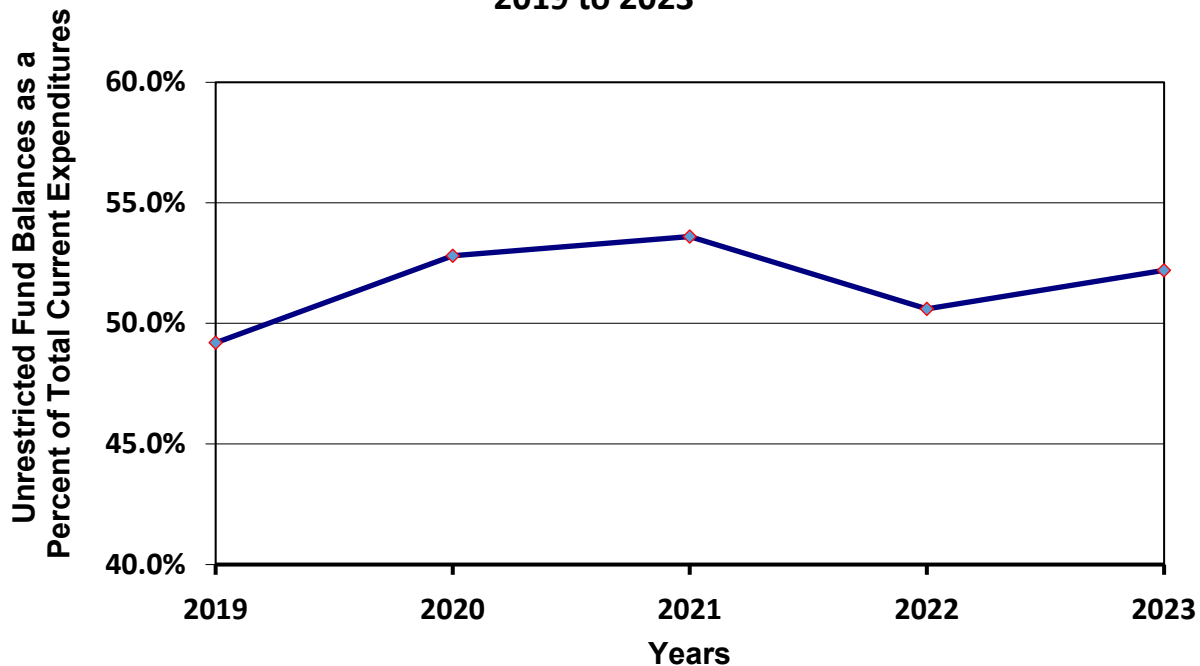
Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$2.5 billion in 2023.¹¹ This was an increase of 8.8 percent over 2022. 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 52.2 percent in 2023, compared to 50.6 percent for unrestricted fund balances in 2022. 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 38.6 percent for cities of the first class, compared to 73.3 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 - 2019 to 2023



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

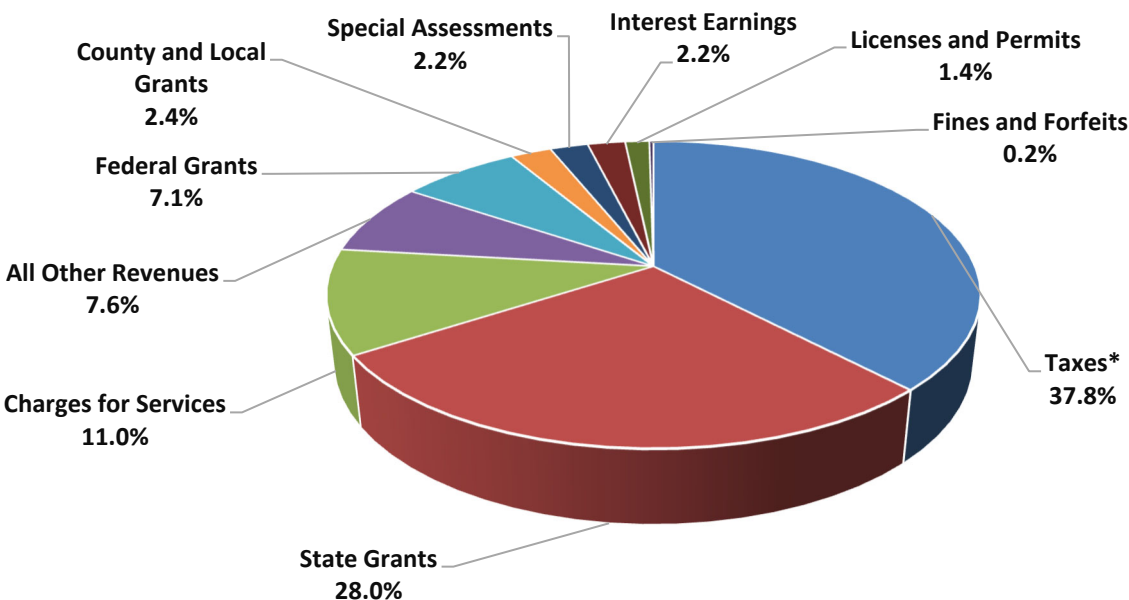
Total Governmental Revenues

In 2023, cities under 2,500 in population, or small cities, had total governmental revenues of \$626.7 million. This represents an increase of \$31.3 million, or 5.3 percent, over 2022.

The main sources of revenues for small cities in 2023 were taxes and state grants, which together accounted for 65.9 percent of total revenues. The revenue categories showing the greatest increases were Interest earnings (494.2 percent), gravel and gambling taxes (208.1 percent), and county and local unit grants (14.0 percent). Several revenue categories decreased between 2022 and 2023 including federal grants (-9.1 percent), special assessments (-5.4 percent), charges for services (-3.6 percent), local sales and hotel/motel taxes (-2.7 percent), franchise taxes (-2.0 percent), and tax increments (-1.1 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: 2023 Total Governmental Revenues -
Cities Under 2,500 in Population****
\$626,736,022



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

**The sum of the percentages equals 99.9 percent due to rounding.

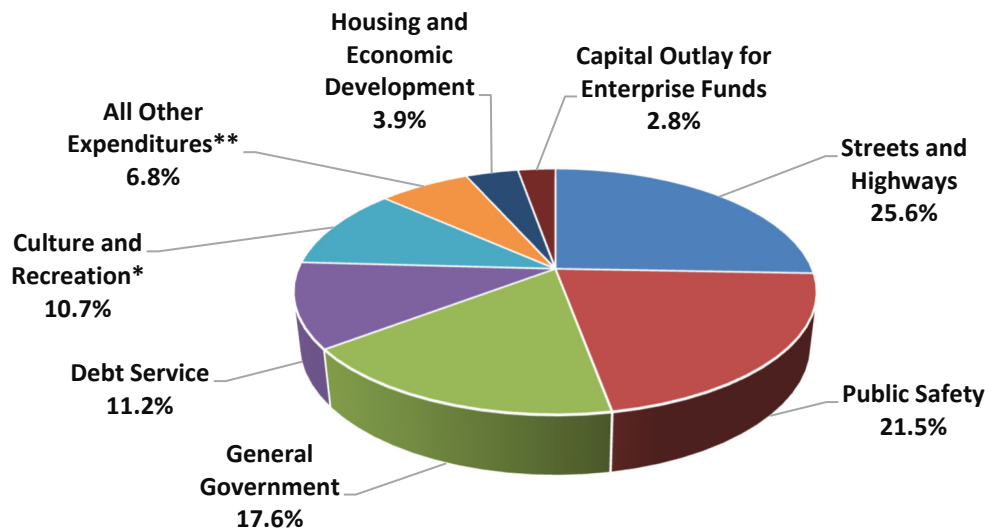
Total Governmental Expenditures

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 2023, cities under 2,500 in population expended \$728.0 million to provide city services. This represents an increase of 5.5 percent over 2022 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Between 2022 and 2023, current expenditures increased 6.3 percent, capital outlays increased 15.2 percent, and debt service decreased 18.2 percent.

In 2023, 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 75.9 percent of all expenditures.

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

**Figure 12: 2023 Total Governmental Expenditures -
Cities Under 2,500 in Population***
\$727,995,350**



*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.

***The sum of the percentages equals 100.1 percent due to rounding.

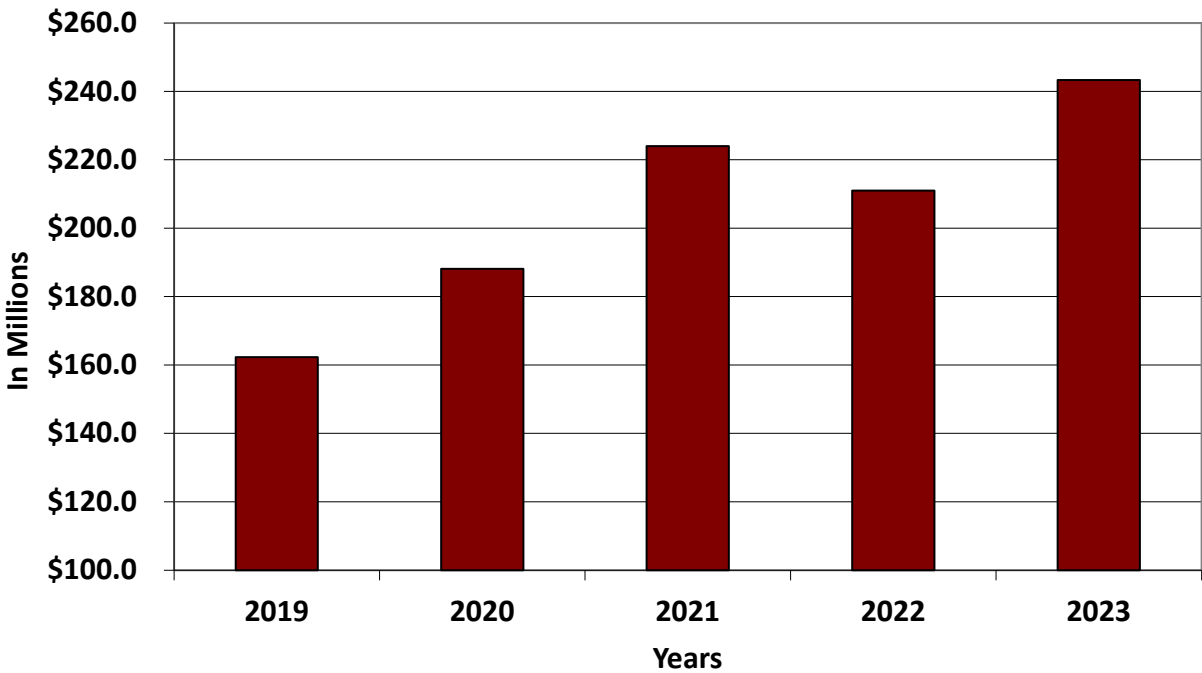
Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$243.3 million on capital outlay in 2023. This represents an increase of 15.2 percent over the level expended in 2022.

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 2019 through 2023.

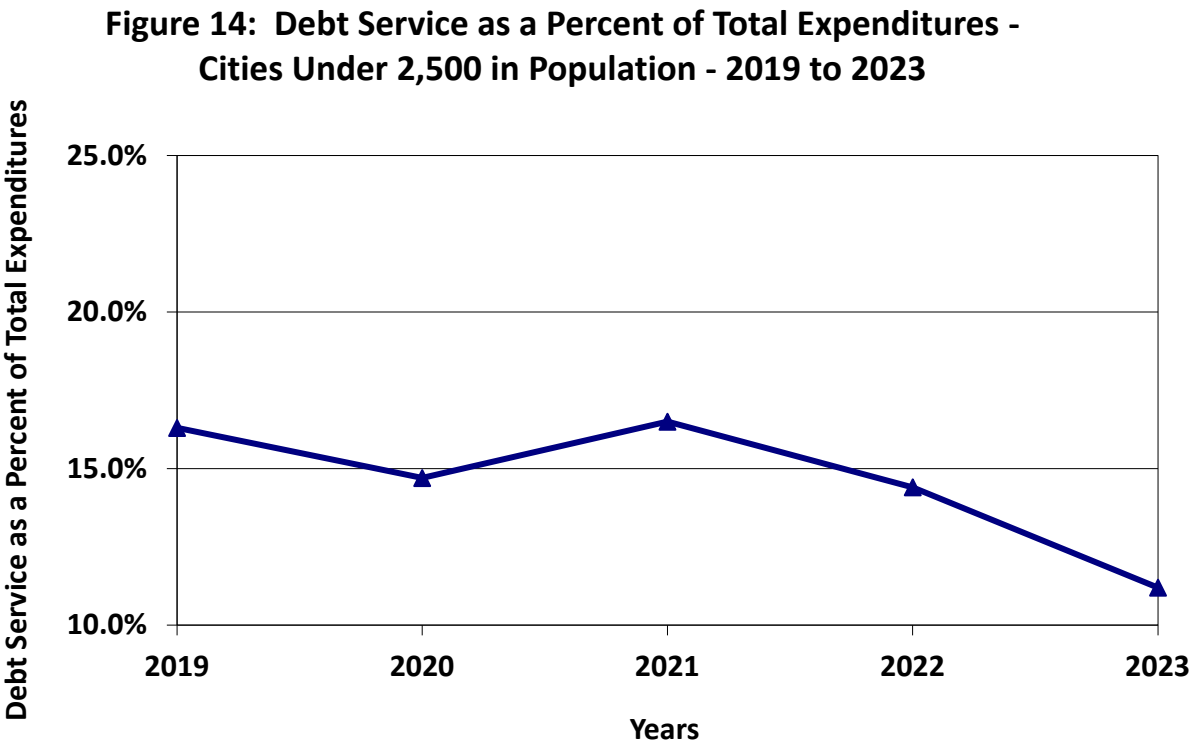
**Figure 13: Total Capital Outlay Expenditures -
Cities Under 2,500 in Population - 2019 to 2023**



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2023, small cities expended a total of \$81.5 million on debt service. This represents a decrease of 18.2 percent from 2022. Overall, debt service expenditures accounted for 11.2 percent of total expenditures for small cities.

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



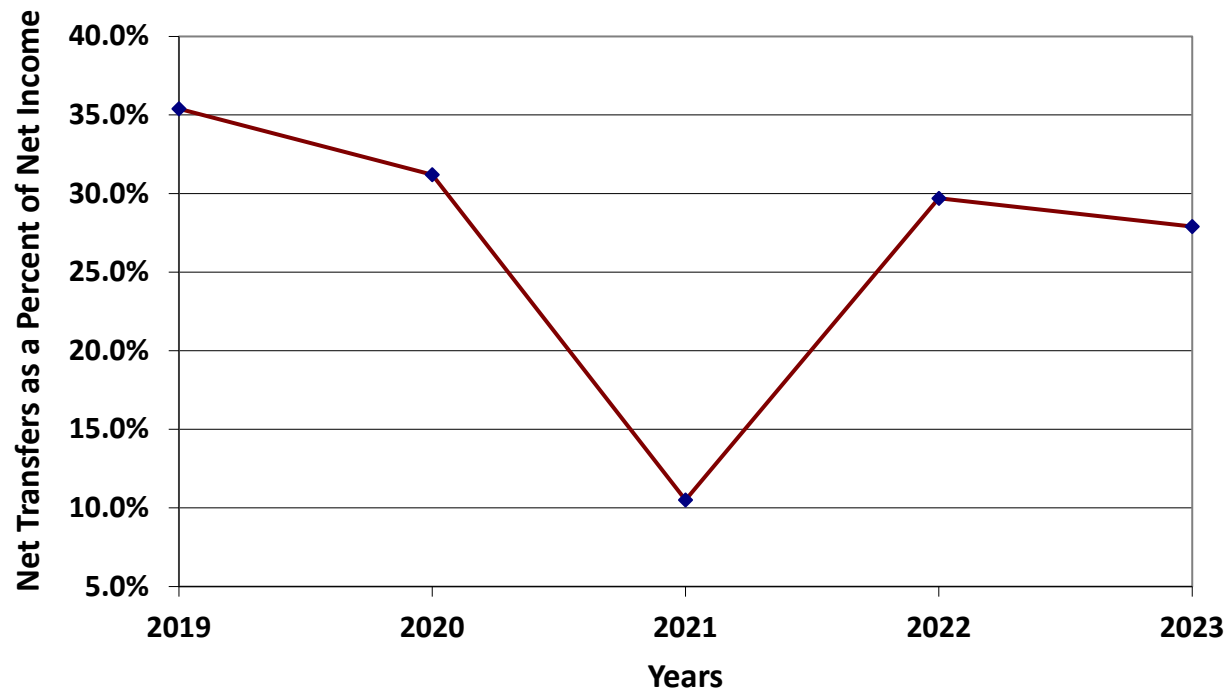
Municipal Enterprises

The total net income of small city enterprises in 2023 was \$54.8 million, and the net amount transferred to other funds was \$15.3 million. This represents an increase in net income of 53.0 percent, while net transfers (transfers out minus transfers in) increased 43.7 percent over 2022.

In 2023, the municipal enterprises of small cities transferred 27.9 percent of their net income to other funds, compared to 29.7 percent in 2022.

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 - 2019 to 2023



Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.5 billion at the end of 2023. This represents an increase of 2.9 percent over the level in 2022. On a per capita basis, small cities carried \$4,375 in long-term debt, compared to \$2,008 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.

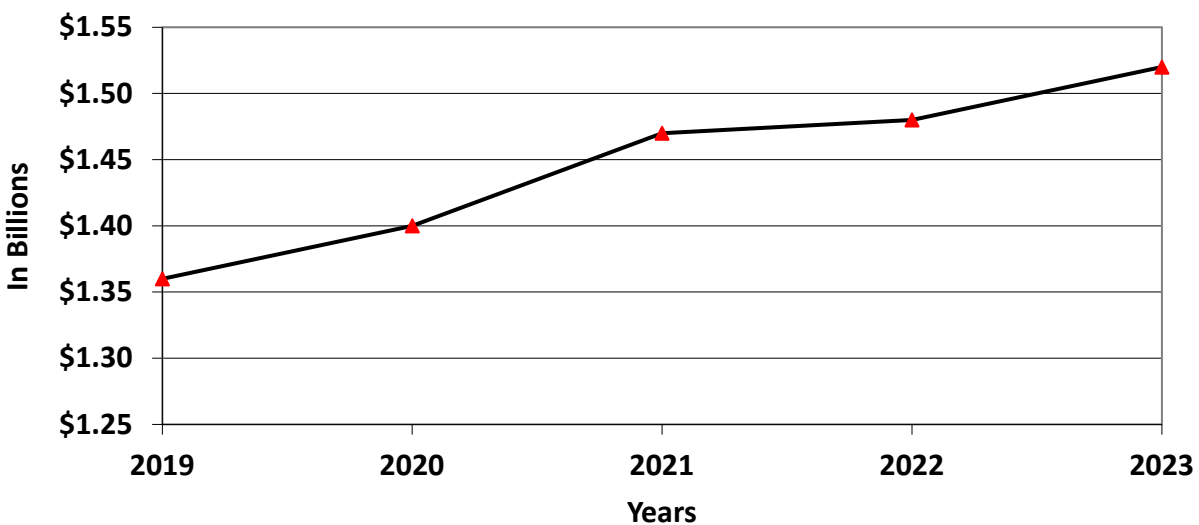
Table 5 below looks at outstanding bonded indebtedness for 2022 and 2023 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2022 Amount	2023 Amount
General Obligation	\$219,377,753	\$242,195,342
General Obligation Tax Increment	16,734,186	22,616,090
Revenue Tax Increment	---	---
Special Assessment	250,269,295	231,711,167
General Obligation Revenue	466,874,990	482,571,549
Revenue	37,666,431	44,950,458
All Other	---	---
Total Bonded Indebtedness	\$990,922,655	\$1,024,044,606

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 - 2019 to 2023***



*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 Fund Tables

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2019 Through 2023

Governmental Fund Revenues	2019		2020		2021		2022		2023		5-Year Change	2022-23 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$2,530,640,617	40.5%	\$2,688,208,534	40.5%	\$2,809,936,716	43.3%	\$2,994,788,447	43.3%	\$3,218,332,739	40.9%	27.2%	7.5%
Tax Increments	238,061,974	3.8%	252,579,461	3.8%	231,420,670	3.6%	200,823,303	2.9%	208,880,578	2.7%	-12.3%	4.0%
Franchise Taxes	171,938,246	2.8%	173,760,643	2.6%	185,889,387	2.9%	199,016,759	2.9%	200,647,906	2.5%	16.7%	0.8%
Local Sales Taxes	179,730,210	2.9%	157,793,337	2.4%	160,080,559	2.5%	207,743,447	3.0%	241,016,049	3.1%	34.1%	16.0%
Hotel/Motel Taxes	54,638,908	0.9%	25,320,649	0.4%	37,192,217	0.6%	52,678,624	0.8%	59,049,721	0.8%	8.1%	12.1%
Gravel and Gambling Taxes	1,763,022	0.0%	1,735,851	0.0%	2,116,920	0.0%	1,767,302	0.0%	2,156,318	0.0%	22.3%	22.0%
Special Assessments	250,799,742	4.0%	252,220,826	3.8%	268,827,694	4.1%	241,223,181	3.5%	246,112,937	3.1%	-1.9%	2.0%
Licenses and Permits	240,562,787	3.9%	221,056,520	3.3%	245,662,470	3.8%	269,639,393	3.9%	262,634,904	3.3%	9.2%	-2.6%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$31,399,436	0.5%	\$35,650,234	0.5%	\$52,276,889	0.8%	\$55,796,290	0.8%	\$64,693,959	0.8%	106.0%	15.9%
All Other**	123,288,684	2.0%	523,867,387	7.9%	325,742,138	5.0%	515,038,578 **	7.5%	397,590,928 **	5.1%	222.5%	-22.8%
State Grants												
Local Government Aid	533,050,007	8.5%	559,861,042	8.4%	563,035,993	8.7%	568,472,051	8.2%	561,711,794	7.1%	5.4%	-1.2%
Market Value Credit	508,785	0.0%	516,114	0.0%	525,255	0.0%	516,732	0.0%	512,721	0.0%	0.8%	-0.8%
Taconite Relief and Aids	11,958,121	0.2%	13,506,320	0.2%	12,089,681	0.2%	12,570,875	0.2%	11,727,717	0.1%	-1.9%	-6.7%
PERA Aid	4,370,953	0.1%	71,717	0.0%	---	---	---	---	270,072	0.0%	-93.8%	---
Highways	301,721,402	4.8%	213,403,934	3.2%	229,116,092	3.5%	246,346,362	3.6%	251,001,204	3.2%	-16.8%	1.9%
All Other	318,278,732	5.1%	407,531,919	6.1%	325,760,643	5.0%	391,859,210	5.7%	640,260,400	8.1%	101.2%	63.4%
County Grants	50,264,695	0.8%	53,889,951	0.8%	70,751,906	1.1%	76,195,675	1.1%	75,076,001	1.0%	49.4%	-1.5%
Local Unit Grants	87,444,521	1.4%	85,688,203	1.3%	82,946,837	1.3%	71,511,870	1.0%	97,155,719	1.2%	11.1%	35.9%
Total Intergovernmental Revenues	\$1,462,285,336	23.4%	\$1,893,986,821	28.6%	\$1,662,245,434	25.6%	\$1,938,307,643	28.0%	\$2,100,000,515	26.7%	43.6%	8.3%
Departmental Fees and Service Charges												
General Government	\$123,874,623	2.0%	\$115,651,782	1.7%	\$125,383,547	1.9%	\$142,054,301	2.1%	\$134,202,048	1.7%	8.3%	-5.5%
Public Safety	136,468,935	2.2%	127,406,733	1.9%	141,005,309	2.2%	148,853,396	2.2%	160,308,881	2.0%	17.5%	7.7%
Streets and Highways	61,249,182	1.0%	79,286,871	1.2%	74,983,710	1.2%	71,950,225	1.0%	79,270,553	1.0%	29.4%	10.2%
Sanitation (Refuse Collection)	20,088,822	0.3%	20,017,837	0.3%	19,482,389	0.3%	25,166,579	0.4%	22,006,013	0.3%	9.5%	-12.6%
Libraries	1,155,582	0.0%	797,025	0.0%	756,755	0.0%	928,481	0.0%	1,154,566	0.0%	-0.1%	24.3%
Parks and Recreation	171,827,401	2.8%	100,079,820	1.5%	177,116,743	2.7%	221,833,206	3.2%	195,718,743	2.5%	13.9%	-11.8%
Airport	13,047,093	0.2%	10,971,560	0.2%	12,834,779	0.2%	15,683,303	0.2%	13,522,215	0.2%	3.6%	-13.8%
Transit	7,551,785	0.1%	1,899,626	0.0%	2,380,689	0.0%	3,107,145	0.0%	3,185,948	0.0%	-57.8%	2.5%
Cemetery	1,773,725	0.0%	2,209,608	0.0%	2,595,867	0.0%	2,319,793	0.0%	2,227,989	0.0%	25.6%	-4.0%
Housing and Economic Development***	---	---	---	---	---	---	59,499,643	0.9%	54,029,738	0.7%	---	-9.2%
All Other	123,882,100	2.0%	101,791,712	1.5%	91,259,085	1.4%	79,188,541	1.1%	74,346,392	0.9%	-40.0%	-6.1%
Total Departmental Fees and Service Charges	\$660,919,248	10.6%	\$560,112,574	8.4%	\$647,798,873	10.0%	\$770,584,613	11.1%	\$739,973,086	9.4%	12.0%	-4.0%
Fines and Forfeits	32,389,088	0.5%	22,546,360	0.3%	24,610,651	0.4%	24,482,490	0.4%	26,403,058	0.3%	-18.5%	7.8%
Interest Earnings****	191,700,237	3.1%	144,849,188	2.2%	(5,604,947)	---	(216,043,745)	---	335,138,511	4.3%	74.8%	255.1%
All Other Revenues	226,424,314	3.6%	239,748,954	3.6%	223,315,907	3.4%	227,386,375	3.3%	229,840,664	2.9%	1.5%	1.1%
Total Revenues	\$6,241,853,729	100.0%	\$6,633,919,718	100.0%	\$6,493,492,551	100.0%	\$6,912,397,832	100.0%	\$7,870,186,986	100.0%	26.1%	13.9%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$972,703,313		\$975,705,012		\$963,171,098		\$695,934,149		\$726,331,082			
Other Long-Term Indebtedness	46,806,207		52,330,518		54,663,466		89,413,026		71,092,157			
Short-Term Indebtedness	1,348,785		52,502		861,864		---		40,160			
Total Borrowing	\$1,020,858,305		\$1,028,088,032		\$1,018,696,428		\$785,347,175		\$797,463,399			
Other Financing Sources	\$22,736,919		\$24,301,282		\$26,272,273		\$32,747,436		\$42,881,544			
Transfers from Enterprise Funds	264,930,442		253,255,469		241,466,697		239,344,199		307,969,747			
Transfers from Governmental Funds	861,830,193		794,169,783		906,621,762		904,532,494		841,729,918			
Total Revenues and Other Financing Sources	\$8,412,209,588		\$8,733,734,284		\$8,686,549,711		\$8,874,369,136		\$9,860,231,594			

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

**The 2022 Federal All Other Grants includes \$311.3 million in American Rescue Plan Act (ARPA) funding. In 2023, this category includes \$197.0 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, 2019 Through 2023

Governmental Fund Expenditures	2019		2020		2021		2022		2023		5-Year Change	2022-23 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$718,514,712	10.1%	\$806,252,414	11.0%	\$785,347,398	10.9%	\$858,668,173	11.1%	\$914,647,304	11.0%	27.3%	6.5%
Capital Outlay	150,297,521	2.1%	175,000,238	2.4%	64,101,212	0.9%	71,731,996	0.9%	121,552,006	1.5%	-19.1%	69.5%
Public Safety												
Current Expenditures	1,718,223,876	24.2%	1,785,145,273	24.4%	1,830,556,848	25.5%	1,938,260,685	25.0%	2,090,205,832	25.2%	21.6%	7.8%
Capital Outlay	156,199,630	2.2%	157,744,490	2.2%	171,766,076	2.4%	195,100,045	2.5%	190,854,039	2.3%	22.2%	-2.2%
Streets and Highways												
Current Expenditures	664,931,910	9.4%	626,686,172	8.6%	619,868,788	8.6%	709,305,974	9.2%	756,347,869	9.1%	13.7%	6.6%
Capital Outlay	1,005,415,166	14.2%	1,101,807,205	15.1%	1,007,755,286	14.0%	1,071,766,777	13.8%	1,333,267,094	16.1%	32.6%	24.4%
Sanitation												
Current Expenditures	27,146,763	0.4%	27,255,116	0.4%	28,035,519	0.4%	28,653,900	0.4%	34,515,517	0.4%	27.1%	20.5%
Capital Outlay	1,541,280	0.0%	1,554,728	0.0%	583,615	0.0%	1,171,515	0.0%	932,119	0.0%	-39.5%	-20.4%
Health												
Current Expenditures	36,481,941	0.5%	43,683,489	0.6%	45,694,638	0.6%	54,026,937	0.7%	50,727,744	0.6%	39.0%	-6.1%
Capital Outlay	554,003	0.0%	696	0.0%	23,145	0.0%	16,194	0.0%	---	---%	-100.0%	-100.0%
Libraries												
Current Expenditures	73,117,388	1.0%	69,792,359	1.0%	72,638,866	1.0%	76,560,723	1.0%	81,233,857	1.0%	11.1%	6.1%
Capital Outlay	3,702,506	0.1%	13,736,476	0.2%	3,596,237	0.1%	9,830,354	0.1%	12,770,800	0.2%	244.9%	29.9%
Parks and Recreation												
Current Expenditures	610,221,854	8.6%	547,742,820	7.5%	593,280,549	8.3%	669,368,891	8.6%	726,005,355	8.8%	19.0%	8.5%
Capital Outlay	248,983,883	3.5%	304,571,289	4.2%	305,791,141	4.3%	274,072,567	3.5%	364,045,647	4.4%	46.2%	32.8%
Housing/Economic Development												
Current Expenditures	451,676,466	6.4%	527,480,658	7.2%	453,992,554	6.3%	545,100,069	7.0%	489,452,556	5.9%	8.4%	-10.2%
Capital Outlay	103,064,747	1.5%	100,742,152	1.4%	133,385,979	1.9%	112,023,635	1.4%	86,278,686	1.0%	-16.3%	-23.0%
Conservation of Natural Resources												
Current Expenditures	9,541,217	0.1%	9,832,234	0.1%	10,259,503	0.1%	14,053,246	0.2%	13,463,800	0.2%	41.1%	-4.2%
Capital Outlay	1,717,727	0.0%	1,399,691	0.0%	685,950	0.0%	2,263,313	0.0%	1,626,242	0.0%	-5.3%	-28.1%
Airport												
Current Expenditures	20,301,675	0.3%	19,752,500	0.3%	19,864,576	0.3%	23,446,069	0.3%	23,982,808	0.3%	18.1%	2.3%
Capital Outlay	30,013,781	0.4%	44,376,803	0.6%	43,766,200	0.6%	54,485,894	0.7%	42,267,465	0.5%	40.8%	-22.4%
Transit												
Current Expenditures	28,408,307	0.4%	23,956,149	0.3%	25,413,780	0.4%	29,244,241	0.4%	31,487,448	0.4%	10.8%	7.7%
Capital Outlay	7,644,299	0.1%	6,361,389	0.1%	12,417,968	0.2%	5,341,984	0.1%	8,092,163	0.1%	5.9%	51.5%
All Other Expenditures												
Current Expenditures	5,950,148	0.1%	5,296,284	0.1%	6,137,695	0.1%	5,804,944	0.1%	14,206,995	0.2%	138.8%	144.7%
Capital Outlay	1,945,194	0.0%	1,046,673	0.0%	2,974,088	0.0%	731,329	0.0%	30,324,660	0.4%	1459.0%	4046.5%
Capital Outlay for Enterprise Funds	45,366,631	0.6%	59,784,810	0.8%	64,945,700	0.9%	97,191,282	1.3%	69,991,722	0.8%	54.3%	-28.0%
Debt Service												
Principal Payments	776,925,569	11.0%	655,805,282	9.0%	682,158,076	9.5%	707,299,152	9.1%	596,520,967	7.2%	-23.2%	-15.7%
Interest and Fiscal Charges	188,586,851	2.7%	191,547,699	2.6%	197,367,446	2.7%	186,986,257	2.4%	200,615,946	2.4%	6.4%	7.3%
Total Current Expenditures	\$4,364,516,257	61.6%	\$4,492,875,468	61.5%	\$4,491,090,714	62.5%	\$4,952,493,852	64.0%	\$5,226,277,085	63.1%	19.7%	5.5%
Total Capital Outlay	1,756,446,368	24.8%	1,968,126,640	26.9%	1,811,792,597	25.2%	1,895,726,885	24.5%	2,262,002,643	27.3%	28.8%	19.3%
Total Debt Service	965,512,420	13.6%	847,352,981	11.6%	879,525,522	12.2%	894,285,409	11.6%	797,136,913	9.6%	-17.4%	-10.9%
Total Expenditures	\$7,086,475,045	100.0%	\$7,308,355,089	100.0%	\$7,182,408,833	100.0%	\$7,742,506,146	100.0%	\$8,285,416,641	100.0%	16.9%	7.0%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$81,577,525		\$89,180,334		\$112,963,224		\$82,822,222		\$30,880,674			
Other Financing Uses	1,944,735		1,168,062		1,192,941		599,389		2,881,480			
Transfers to Enterprise Funds	60,869,061		54,322,471		97,511,889		105,683,189		114,274,440			
Transfers to Governmental Funds	862,022,268		793,710,978		906,383,337		901,739,817		848,071,161			
Total Expenditures and Other Financing Uses	\$8,092,888,634		\$8,246,736,934		\$8,300,460,224		\$8,833,350,763		\$9,281,524,396			

*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, 2019 Through 2023

	2019		2020		2021		2022		2023		5-Year	2022-23
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$2,343,703,805	40.8%	\$2,496,538,989	40.9%	\$2,611,022,540	44.0%	\$2,785,094,345	44.1%	\$2,995,258,949	41.4%	27.8%	7.5%
Tax Increments	229,785,814	4.0%	244,899,010	4.0%	223,552,434	3.8%	192,857,453	3.1%	201,001,320	2.8%	-12.5%	4.2%
Franchise Taxes	169,120,295	2.9%	171,205,732	2.8%	183,093,302	3.1%	196,121,893	3.1%	197,812,374	2.7%	17.0%	0.9%
Local Sales Taxes	178,275,930	3.1%	155,386,787	2.5%	157,239,588	2.6%	204,529,386	3.2%	237,970,575	3.3%	33.5%	16.4%
Hotel/Motel Taxes	54,480,366	0.9%	25,172,720	0.4%	36,966,414	0.6%	52,430,004	0.8%	58,727,056	0.8%	7.8%	12.0%
Gravel and Gambling Taxes	1,725,335	0.0%	1,704,458	0.0%	2,059,034	0.0%	1,747,324	0.0%	2,094,766	0.0%	21.4%	19.9%
Special Assessments	233,859,647	4.1%	236,185,119	3.9%	252,708,034	4.3%	226,374,286	3.6%	232,061,666	3.2%	-0.8%	2.5%
Licenses and Permits	232,701,730	4.1%	213,998,701	3.5%	237,937,480	4.0%	261,300,998	4.1%	253,729,715	3.5%	9.0%	-2.9%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$24,623,047	0.4%	\$29,927,549	0.5%	\$44,694,879	0.8%	\$47,320,637	0.7%	\$54,069,333	0.7%	119.6%	14.3%
All Other**	108,708,973	1.9%	482,795,053	7.9%	288,870,688	4.9%	474,843,534	** 7.5%	363,992,179	** 5.0%	234.8%	-23.3%
State Grants												
Local Government Aid	435,193,588	7.6%	460,023,569	7.5%	461,308,828	7.8%	465,624,086	7.4%	459,442,239	6.3%	5.6%	-1.3%
Market Value Credit	316,402	0.0%	322,856	0.0%	320,996	0.0%	326,932	0.0%	329,187	0.0%	4.0%	0.7%
Taconite Relief and Aids	7,932,740	0.1%	8,859,914	0.1%	7,769,762	0.1%	8,350,061	0.1%	8,292,194	0.1%	4.5%	-0.7%
PERA Aid	3,980,763	0.1%	71,389	0.0%	---	---	---	---	269,578	0.0%	-93.2%	---
Highways	300,501,985	5.2%	210,398,680	3.4%	213,301,248	3.6%	244,902,536	3.9%	246,871,643	3.4%	-17.8%	0.8%
All Others	286,600,130	5.0%	370,328,469	6.1%	287,175,128	4.8%	333,614,553	5.3%	574,651,641	7.9%	100.5%	72.3%
County Grants	43,221,978	0.8%	50,364,640	0.8%	59,169,233	1.0%	66,581,251	1.1%	64,252,608	0.9%	48.7%	-3.5%
Local Unit Grants	82,720,440	1.4%	79,618,871	1.3%	78,475,470	1.3%	67,825,811	1.1%	92,815,660	1.3%	12.2%	36.8%
Total Intergovernmental Revenues	\$1,293,800,046	22.5%	\$1,692,710,990	27.7%	\$1,441,086,232	24.3%	\$1,709,389,401	27.1%	\$1,864,986,262	25.7%	44.1%	9.1%
Departmental Fees and Service Charges												
General Government	\$119,770,752	2.1%	\$111,719,748	1.8%	\$121,423,757	2.0%	\$136,912,430	2.2%	\$129,407,487	1.8%	8.0%	-5.5%
Public Safety	107,941,217	1.9%	98,678,148	1.6%	109,464,915	1.8%	117,267,612	1.9%	127,394,339	1.8%	18.0%	8.6%
Streets and Highways	59,272,314	1.0%	77,715,635	1.3%	73,063,092	1.2%	68,656,961	1.1%	77,229,550	1.1%	30.3%	12.5%
Sanitation (Refuse Collection)	16,167,329	0.3%	16,232,518	0.3%	15,515,709	0.3%	20,510,632	0.3%	17,051,357	0.2%	5.5%	-16.9%
Libraries	911,532	0.0%	654,398	0.0%	646,724	0.0%	790,594	0.0%	986,578	0.0%	8.2%	24.8%
Parks and Recreation	162,939,510	2.8%	93,084,971	1.5%	167,148,298	2.8%	210,676,209	3.3%	184,710,106	2.6%	13.4%	-12.3%
Airport	11,359,358	0.2%	9,745,135	0.2%	11,181,517	0.2%	13,633,280	0.2%	11,429,110	0.2%	0.6%	-16.2%
Transit	7,374,440	0.1%	1,893,572	0.0%	2,345,188	0.0%	3,098,395	0.0%	3,172,662	0.0%	-57.0%	2.4%
Cemetery	1,419,299	0.0%	1,783,629	0.0%	1,951,324	0.0%	1,756,587	0.0%	1,773,788	0.0%	25.0%	1.0%
Housing and Economic Development***	---	---	---	---	---	---	51,861,304	0.8%	49,171,621	0.7%	---	-5.2%
All Other	115,656,184	2.0%	93,253,854	1.5%	86,307,198	1.5%	74,126,299	1.2%	68,936,142	1.0%	-40.4%	-7.0%
Total Departmental Fees and Service Charges	\$602,811,935	10.5%	\$504,761,608	8.3%	\$589,047,722	9.9%	\$699,290,303	11.1%	\$671,262,740	9.3%	11.4%	-4.0%
Fines and Forfeits	\$30,454,684	0.5%	\$21,309,159	0.3%	\$22,960,331	0.4%	\$22,930,367	0.4%	\$24,842,128	0.3%	-18.4%	8.3%
Interest Earnings****	183,051,279	3.2%	139,041,192	2.3%	(8,692,973)	---	(218,381,781)	---	321,245,622	4.4%	75.5%	247.1%
All Other Revenues	191,402,301	3.3%	205,945,834	3.4%	184,606,678	3.1%	183,243,279	2.9%	182,457,791	2.5%	-4.7%	-0.4%
Total Revenues	\$5,745,173,167	100.0%	\$6,108,860,299	100.0%	\$5,933,586,816	100.0%	\$6,316,927,258	100.0%	\$7,243,450,964	100.0%	26.1%	14.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$875,271,010		\$879,818,908		\$854,042,835		\$617,861,864		\$650,691,379			
Other Long-Term Indebtedness	27,283,902		22,054,780		15,911,773		52,081,202		50,129,237			
Short-Term Indebtedness	---		---		---		---		---			
Total Borrowing	\$902,554,912		\$901,873,688		\$869,954,608		\$669,943,066		\$700,820,616			
Other Financing Sources	\$19,822,724		\$19,051,718		\$22,343,238		\$26,724,478		\$33,485,227			
Transfers from Enterprise Funds	237,229,079		231,824,974		218,783,801		216,399,622		281,669,616			
Transfers from Governmental Funds	815,944,530		750,282,956		856,655,684		860,257,593		794,332,401			
Total Revenues and Other Financing Sources	\$7,720,724,412		\$8,011,893,635		\$7,901,324,147		\$8,090,252,017		\$9,053,758,824			

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

**The 2022 Federal All Other Grants includes \$294.2 million in American Rescue Plan Act (ARPA) funding. In 2023, this category includes \$195.6 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, 2019 Through 2023

Governmental Fund Expenditures	2019		2020		2021		2022		2023		5-Year Change	2022-23 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$627,257,604	9.7%	\$704,836,422	10.5%	\$689,268,935	10.6%	\$754,540,715	10.7%	\$805,503,458	10.7%	28.4%	6.8%
Capital Outlay	138,586,670	2.1%	163,181,219	2.4%	54,983,077	0.8%	65,407,269	0.9%	102,802,078	1.4%	-25.8%	57.2%
Public Safety												
Current Expenditures	1,612,781,617	24.9%	1,678,007,199	25.1%	1,720,457,676	26.4%	1,820,381,016	25.8%	1,965,862,834	26.0%	21.9%	8.0%
Capital Outlay	134,357,831	2.1%	129,448,585	1.9%	142,289,749	2.2%	166,093,707	2.4%	158,498,121	2.1%	18.0%	-4.6%
Streets and Highways												
Current Expenditures	591,136,119	9.1%	558,276,620	8.4%	552,961,642	8.5%	631,056,805	8.9%	670,312,482	8.9%	13.4%	6.2%
Capital Outlay	923,832,619	14.2%	1,002,335,744	15.0%	879,818,173	13.5%	971,387,741	13.8%	1,233,040,179	16.3%	33.5%	26.9%
Sanitation												
Current Expenditures	22,002,212	0.3%	21,529,638	0.3%	22,765,693	0.3%	23,087,947	0.3%	28,693,751	0.4%	30.4%	24.3%
Capital Outlay	1,143,858	0.0%	144,177	0.0%	203,813	0.0%	546,908	0.0%	612,624	0.0%	-46.4%	12.0%
Health												
Current Expenditures	35,799,849	0.6%	42,717,426	0.6%	44,714,145	0.7%	52,710,021	0.7%	49,778,456	0.7%	39.0%	-5.6%
Capital Outlay	---	---	---	---	1,900	0.0%	---	---	---	---	---	---
Libraries												
Current Expenditures	65,116,319	1.0%	62,208,385	0.9%	64,869,583	1.0%	68,057,953	1.0%	72,112,368	1.0%	10.7%	6.0%
Capital Outlay	3,032,781	0.0%	12,295,660	0.2%	2,430,662	0.0%	7,120,792	0.1%	6,141,127	0.1%	102.5%	-13.8%
Parks and Recreation												
Current Expenditures	580,952,624	9.0%	522,040,563	7.8%	562,912,862	8.7%	633,005,439	9.0%	688,584,414	9.1%	18.5%	8.8%
Capital Outlay	236,349,148	3.6%	293,447,377	4.4%	292,451,336	4.5%	252,896,089	3.6%	339,083,390	4.5%	43.5%	34.1%
Housing/Economic Development												
Current Expenditures	429,500,318	6.6%	503,013,625	7.5%	433,703,915	6.7%	522,967,487	7.4%	468,468,247	6.2%	9.1%	-10.4%
Capital Outlay	98,006,221	1.5%	95,228,985	1.4%	128,524,038	2.0%	108,719,083	1.5%	79,107,300	1.0%	-19.3%	-27.2%
Conservation of Natural Resources												
Current Expenditures	9,353,374	0.1%	9,623,588	0.1%	10,056,731	0.2%	13,439,903	0.2%	12,668,038	0.2%	35.4%	-5.7%
Capital Outlay	1,475,789	0.0%	987,133	0.0%	545,185	0.0%	2,003,650	0.0%	1,626,197	0.0%	10.2%	-18.8%
Airport												
Current Expenditures	17,192,116	0.3%	17,159,469	0.3%	17,424,619	0.3%	20,053,019	0.3%	20,677,514	0.3%	20.3%	3.1%
Capital Outlay	24,478,417	0.4%	34,355,552	0.5%	35,241,608	0.5%	48,749,475	0.7%	33,084,122	0.4%	35.2%	-32.1%
Transit												
Current Expenditures	28,216,139	0.4%	23,764,634	0.4%	25,200,450	0.4%	29,032,971	0.4%	31,411,755	0.4%	11.3%	8.2%
Capital Outlay	7,560,578	0.1%	6,361,389	0.1%	12,417,968	0.2%	5,341,984	0.1%	8,092,163	0.1%	7.0%	51.5%
All Other Expenditures												
Current Expenditures	5,004,560	0.1%	4,484,073	0.1%	5,282,998	0.1%	4,856,982	0.1%	9,000,877	0.1%	79.9%	85.3%
Capital Outlay	977,929	0.0%	1,031,468	0.0%	1,679,535	0.0%	641,979	0.0%	6,777,765	0.1%	593.1%	955.8%
Capital Outlay for Enterprise Funds	24,322,078	0.4%	41,192,586	0.6%	37,220,404	0.6%	55,704,377	0.8%	49,840,432	0.7%	104.9%	-10.5%
Debt Service												
Principal Payments	697,655,488	10.8%	582,025,903	8.7%	589,595,154	9.1%	624,496,557	8.9%	532,552,675	7.0%	-23.7%	-14.7%
Interest and Fiscal Charges	169,939,919	2.6%	173,355,459	2.6%	178,346,415	2.7%	170,114,352	2.4%	183,088,924	2.4%	7.7%	7.6%
<i>Total Current Expenditures</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>\$4,823,074,194</i>	<i>63.8%</i>	<i>19.8%</i>	<i>5.5%</i>
<i>Total Capital Outlay</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>2,018,705,498</i>	<i>26.7%</i>	<i>26.6%</i>	<i>19.8%</i>
<i>Total Debt Service</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>715,641,599</i>	<i>9.5%</i>	<i>-17.5%</i>	<i>-9.9%</i>
Total Expenditures	\$6,486,032,177	100.0%	\$6,683,052,879	100.0%	\$6,505,368,266	100.0%	\$7,052,414,221	100.0%	\$7,557,421,291	100.0%	16.5%	7.2%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$69,991,297		\$84,295,334		\$105,700,861		\$62,590,000		\$25,584,024			
Other Financing Uses	271,750		484,131		602,107		349,800		19,754			
Transfers to Enterprise Funds	52,279,010		48,578,665		88,113,670		93,523,312		102,409,568			
Transfers to Governmental Funds	816,208,759		749,860,817		856,621,698		857,337,707		801,004,064			
Total Expenditures and Other Financing Uses	\$7,424,782,993		\$7,566,271,826		\$7,556,406,602		\$8,066,215,040		\$8,486,438,701			

*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, 2022 and 2023

	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)
									2023		2022		
Population - 2023 Population Estimates - Minnesota Demographer	954,387		2,230,312		604,051		679,149		4,467,899		4,452,860		0.3%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$813,063,529	34.6%	\$1,395,231,140	47.3%	\$356,030,853	40.4%	\$430,933,427	40.7%	\$2,995,258,949	41.4%	\$2,785,094,345	44.1%	7.5%
Tax Increments	47,410,429	2.0%	104,240,858	3.5%	23,723,099	2.7%	25,626,934	2.4%	201,001,320	2.8%	192,857,453	3.1%	4.2%
Franchise Taxes	73,471,430	3.1%	89,895,145	3.0%	19,132,506	2.2%	15,313,293	1.4%	197,812,374	2.7%	196,121,893	3.1%	0.9%
Local Sales Taxes	153,434,813	6.5%	39,737,434	1.3%	24,525,236	2.8%	20,273,092	1.9%	237,970,575	3.3%	204,529,386	3.2%	16.4%
Hotel/Motel Taxes	31,861,847	1.4%	21,447,476	0.7%	2,811,031	0.3%	2,606,702	0.2%	58,727,056	0.8%	52,430,004	0.8%	12.0%
Gravel and Gambling Taxes	549,758	0.0%	920,152	0.0%	13,969	0.0%	610,887	0.1%	2,094,766	0.0%	1,747,324	0.0%	19.9%
Special Assessments	63,174,331	2.7%	111,417,416	3.8%	22,641,087	2.6%	34,828,832	3.3%	232,061,666	3.2%	226,374,286	3.6%	2.5%
Licenses and Permits	73,064,598	3.1%	124,004,675	4.2%	27,518,075	3.1%	29,142,367	2.8%	253,729,715	3.5%	261,300,998	4.1%	-2.9%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	\$41,685,276	1.8%	\$8,855,358	0.3%	\$1,006,050	0.1%	\$2,522,649	0.2%	\$54,069,333	0.7%	\$47,320,637	0.7%	14.3%
All Other**	193,739,230	8.2%	84,453,331	2.9%	58,815,430	6.7%	26,984,188	2.5%	363,992,179	** 5.0%	474,843,534	** 7.5%	-23.3%
State Grants													
Local Government Aid	182,126,683	7.7%	85,327,006	2.9%	69,539,448	7.9%	122,449,102	11.6%	459,442,239	6.3%	465,624,086	7.4%	-1.3%
Market Value Credit	660	0.0%	61,522	0.0%	90,269	0.0%	176,736	0.0%	329,187	0.0%	326,932	0.0%	0.7%
Taconite Relief and Aids	---	---	---	---	3,079,780	0.3%	5,212,414	0.5%	8,292,194	0.1%	8,350,061	0.1%	-0.7%
PERA Aid	---	---	175,014	0.0%	---	---	94,564	0.0%	269,578	0.0%	---	---	---
Highways	47,533,297	2.0%	132,268,990	4.5%	42,882,997	4.9%	24,186,359	2.3%	246,871,643	3.4%	244,902,536	3.9%	0.8%
All Others	178,313,032	7.6%	214,029,896	7.3%	74,226,657	8.4%	108,082,056	10.2%	574,651,641	7.9%	333,614,553	5.3%	72.3%
County Grants	18,187,023	0.8%	28,567,273	1.0%	6,557,337	0.7%	10,940,975	1.0%	64,252,608	0.9%	66,581,251	1.1%	-3.5%
Local Unit Grants	54,513,241	2.3%	18,882,465	0.6%	9,425,363	1.1%	9,994,591	0.9%	92,815,660	1.3%	67,825,811	1.1%	36.8%
Total Intergovernmental Revenues	\$716,098,442	30.4%	\$572,620,855	19.4%	\$265,623,331	30.2%	\$310,643,634	29.3%	\$1,864,986,262	25.7%	\$1,709,389,401	27.1%	9.1%
Departmental Fees and Service Charges													
General Government	\$58,171,969	2.5%	\$55,094,030	1.9%	\$7,284,187	0.8%	\$8,857,301	0.8%	\$129,407,487	1.8%	\$136,912,430	2.2%	-5.5%
Public Safety	51,514,103	2.2%	32,924,902	1.1%	12,865,016	1.5%	30,090,318	2.8%	127,394,339	1.8%	117,267,612	1.9%	8.6%
Streets and Highways	36,143,106	1.5%	27,994,361	0.9%	5,834,906	0.7%	7,257,177	0.7%	77,229,550	1.1%	68,656,961	1.1%	12.5%
Sanitation (Refuse Collection)	898,118	0.0%	8,468,758	0.3%	3,702,380	0.4%	3,982,101	0.4%	17,051,357	0.2%	20,510,632	0.3%	-16.9%
Libraries	132,242	0.0%	178,185	0.0%	359,453	0.0%	316,698	0.0%	986,578	0.0%	790,594	0.0%	24.8%
Parks and Recreation	42,608,425	1.8%	90,932,254	3.1%	27,325,991	3.1%	23,843,436	2.3%	184,710,106	2.6%	210,676,209	3.3%	-12.3%
Airport	2,911,356	0.1%	2,484,637	0.1%	2,372,963	0.3%	3,660,154	0.3%	11,429,110	0.2%	13,633,280	0.2%	-16.2%
Transit	1,705,521	0.1%	1,232,956	0.0%	132,210	0.0%	101,975	0.0%	3,172,662	0.0%	3,098,395	0.0%	2.4%
Cemetery	---	---	380,690	0.0%	708,025	0.1%	685,073	0.1%	1,773,788	0.0%	1,756,587	0.0%	1.0%
Housing and Economic Development***	16,497,279	0.7%	16,907,273	0.6%	2,653,791	0.3%	13,113,278	1.2%	49,171,621	0.7%	51,861,304	0.8%	-5.2%
All Others	18,632,775	0.8%	35,616,996	1.2%	6,604,615	0.7%	8,081,756	0.8%	68,936,142	1.0%	74,126,299	1.2%	-7.0%
Total Departmental Fees and Service Charges	\$229,214,894	9.7%	\$272,215,042	9.2%	\$69,843,537	7.9%	\$99,989,267	9.4%	\$671,262,740	9.3%	\$699,290,303	11.1%	-4.0%
Fines and Forfeits	7,686,847	0.3%	10,747,967	0.4%	2,705,595	0.3%	3,701,719	0.3%	24,842,128	0.3%	22,930,367	0.4%	8.3%
Interest Earnings****	91,863,062	3.9%	150,820,609	5.1%	37,866,573	4.3%	40,695,378	3.8%	321,245,622	4.4%	(218,381,781)	---	247.1%
All Other Revenues	51,000,449	2.2%	57,883,716	2.0%	28,362,133	3.2%	45,211,493	4.3%	182,457,791	2.5%	183,243,279	2.9%	-0.4%
Total Revenues	\$2,351,894,429	100.0%	\$2,951,182,485	100.0%	\$880,797,025	100.0%	\$1,059,577,025	100.0%	\$7,243,450,964	100.0%	\$6,316,927,258	100.0%	14.7%
Percent of Total Revenues	32.5%		40.7%		12.2%		14.6%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	\$119,666,353		\$243,282,474		\$87,251,053		\$200,491,499		\$650,691,379		\$617,861,864		
Other Long-Term Indebtedness	24,372,798		10,451,926		4,919,076		10,385,437		50,129,237		52,081,202		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	\$144,039,151		\$253,734,400		\$92,170,129		\$210,876,936		\$700,820,616		\$669,943,066		
Other Financing Sources	\$4,802,609		\$17,815,556		\$2,755,993		\$8,111,069		\$33,485,227		\$26,724,478		
Transfers from Enterprise Funds	44,565,940		139,123,445		39,082,796		58,897,435		281,669,616		216,399,622		
Transfers from Governmental Funds	291,405,944		305,117,809		83,780,078		114,028,570		794,332,401		860,257,593		
Total Revenues and Other Financing Sources	\$2,836,708,073		\$3,666,973,695		\$1,098,586,021		\$1,451,491,035		\$9,053,758,824		\$8,090,252,017		

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

**The 2022 Federal All Other Grants includes \$294.2 million in American Rescue Plan Act (ARPA) funding. In 2023, this category includes \$195.6 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, 2022 and 2023

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	%*	2023		2022		
										Amount	%*	Amount	%*	
General Government	- Current Expenditures	\$303,464,210	12.9%	\$286,215,990	9.4%	\$90,152,337	9.6%	\$125,670,921	10.3%	\$805,503,458	10.7%	\$754,540,715	10.7%	6.8%
	- Capital Outlay	35,112,062	1.5%	30,274,898	1.0%	13,389,874	1.4%	24,025,244	2.0%	102,802,078	1.4%	65,407,269	0.9%	57.2%
Public Safety														
Police and Ambulance	- Current Expenditures	396,966,904	16.9%	572,690,785	18.7%	143,387,535	15.3%	180,900,380	14.9%	1,293,945,604	17.1%	1,201,526,340	17.0%	7.7%
	- Capital Outlay	14,133,973	0.6%	27,269,160	0.9%	7,929,150	0.8%	13,926,261	1.1%	63,258,544	0.8%	64,045,911	0.9%	-1.2%
Fire	- Current Expenditures	206,111,457	8.8%	196,025,153	6.4%	41,232,237	4.4%	49,911,563	4.1%	493,280,410	6.5%	441,693,476	6.3%	11.7%
	- Capital Outlay	5,052,673	0.2%	36,317,880	1.2%	21,301,105	2.3%	28,779,685	2.4%	91,451,343	1.2%	97,147,619	1.4%	-5.9%
Other Public Safety	- Current Expenditures	86,366,291	3.7%	56,559,330	1.9%	16,213,291	1.7%	19,497,908	1.6%	178,636,820	2.4%	177,161,200	2.5%	0.8%
	- Capital Outlay	438,936	0.0%	475,239	0.0%	1,226,470	0.1%	1,647,589	0.1%	3,788,234	0.1%	4,900,177	0.1%	-22.7%
Streets and Highways	- Maintenance	160,834,499	6.9%	268,034,024	8.8%	104,586,475	11.2%	108,945,161	9.0%	642,400,159	8.5%	601,821,791	8.5%	6.7%
	- Lighting	10,867,806	0.5%	7,502,189	0.2%	4,189,593	0.4%	5,352,735	0.4%	27,912,323	0.4%	29,235,014	0.4%	-4.5%
	- Construction	206,547,340	8.8%	520,677,497	17.0%	163,799,240	17.5%	211,864,307	17.4%	1,102,888,384	14.6%	910,316,487	12.9%	21.2%
	- Other Capital Outlay	1,331,938	0.1%	61,448,660	2.0%	12,985,833	1.4%	54,385,364	4.5%	130,151,795	1.7%	61,071,254	0.9%	113.1%
Sanitation	- Refuse Collection and Disposal	4,230,770	0.2%	500,611	0.0%	3,180,476	0.3%	3,303,923	0.3%	11,215,780	0.1%	10,642,481	0.2%	5.4%
	- Other Sanitation	10,877,511	0.5%	3,501,051	0.1%	1,098,354	0.1%	2,001,055	0.2%	17,477,971	0.2%	12,445,466	0.2%	40.4%
	- Capital Outlay	572,299	0.0%	4,890	0.0%	---	---	35,435	0.0%	612,624	0.0%	546,908	0.0%	12.0%
Health	- Current Expenditures	37,760,863	1.6%	11,983,218	0.4%	---	---	34,375	0.0%	49,778,456	0.7%	52,710,021	0.7%	-5.6%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	---
Culture and Recreation														
Libraries	- Current Expenditures	35,115,113	1.5%	11,374,543	0.4%	12,570,837	1.3%	13,051,875	1.1%	72,112,368	1.0%	68,057,953	1.0%	6.0%
	- Capital Outlay	1,848,180	0.1%	1,971,343	0.1%	481,961	0.1%	1,839,643	0.2%	6,141,127	0.1%	7,120,792	0.1%	-13.8%
Parks and Recreation	- Current Expenditures	273,883,638	11.7%	267,334,023	8.7%	74,854,006	8.0%	72,512,747	6.0%	688,584,414	9.1%	633,005,439	9.0%	8.8%
	- Capital Outlay	77,198,277	3.3%	158,475,833	5.2%	46,154,960	4.9%	57,254,320	4.7%	339,083,390	4.5%	252,896,089	3.6%	34.1%
Housing/Economic Development	- Current Expenditures	227,310,253	9.7%	159,476,006	5.2%	41,065,656	4.4%	40,616,332	3.3%	468,468,247	6.2%	522,967,487	7.4%	-10.4%
	- Capital Outlay	26,388,297	1.1%	26,589,876	0.9%	8,906,435	1.0%	17,222,692	1.4%	79,107,300	1.0%	108,719,083	1.5%	-27.2%
Conservation of Natural Resources	- Current Expenditures	510,463	0.0%	10,114,862	0.3%	1,773,645	0.2%	269,068	0.0%	12,668,038	0.2%	13,439,903	0.2%	-5.7%
	- Capital Outlay	---	---	1,467,340	0.0%	101,506	0.0%	57,351	0.0%	1,626,197	0.0%	2,003,650	0.0%	-18.8%
Airport	- Current Expenditures	5,361,973	0.2%	3,999,905	0.1%	5,399,619	0.6%	5,916,017	0.5%	20,677,514	0.3%	20,053,019	0.3%	3.1%
	- Capital Outlay	11,470,191	0.5%	823,889	0.0%	11,238,574	1.2%	9,551,468	0.8%	33,084,122	0.4%	48,749,475	0.7%	-32.1%
Transit	- Current Expenditures	12,765,184	0.5%	14,395,365	0.5%	2,166,927	0.2%	2,084,279	0.2%	31,411,755	0.4%	29,032,971	0.4%	8.2%
	- Capital Outlay	6,760,351	0.3%	736,614	0.0%	120,112	0.0%	475,086	0.0%	8,092,163	0.1%	5,341,984	0.1%	51.5%
All Other Expenditures	- Current Expenditures	---	---	2,581,460	0.1%	1,679,193	0.2%	4,740,224	0.4%	9,000,877	0.1%	4,856,982	0.1%	85.3%
	- Capital Outlay	---	---	---	---	146,924	0.0%	6,630,841	0.5%	6,777,765	0.1%	641,979	0.0%	955.8%
Capital Outlay for Enterprise Funds		3,023,333	0.1%	34,612,522	1.1%	1,797,131	0.2%	10,407,446	0.9%	49,840,432	0.7%	55,704,377	0.8%	-10.5%
Debt Service	- Principal Payments	140,752,687	6.0%	200,339,431	6.6%	78,858,612	8.4%	112,601,945	9.3%	532,552,675	7.0%	624,496,557	8.9%	-14.7%
	- Interest and Fiscal Charges	43,909,694	1.9%	82,528,435	2.7%	24,913,391	2.7%	31,737,404	2.6%	183,088,924	2.4%	170,114,352	2.4%	7.6%
Total Current Expenditures		\$1,772,426,935	75.5%	\$1,872,288,515	61.3%	\$543,550,181	58.0%	\$634,808,563	52.2%	\$4,823,074,194	63.8%	\$4,573,190,258	64.8%	5.5%
Total Capital Outlay		389,877,850	16.6%	901,145,641	29.5%	289,579,275	30.9%	438,102,732	36.0%	2,018,705,498	26.7%	1,684,613,054	23.9%	19.8%
Total Debt Service		184,662,381	7.9%	282,867,866	9.3%	103,772,003	11.1%	144,339,349	11.9%	715,641,599	9.5%	794,610,909	11.3%	-9.9%
Total Expenditures		\$2,346,967,166	100.0%	\$3,056,302,022	100.0%	\$936,901,459	100.0%	\$1,217,250,644	100.0%	\$7,557,421,291	100.0%	\$7,052,414,221	100.0%	7.2%
Percent of Total Expenditures		31.1%		40.4%		12.4%		16.1%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		\$---		\$12,623,024		\$9,291,000		\$3,670,000		\$25,584,024		\$62,590,000		
Other Financing Uses		---		---		---		19,754		19,754		349,800		
Transfers to Enterprise Funds		29,889,025		51,682,829		5,053,900		15,783,814		102,409,568		93,523,312		
Transfers to Governmental Funds		291,405,944		311,623,880		83,780,078		114,194,162		801,004,064		857,337,707		
Total Expenditures and Other Financing Uses		\$2,668,262,135		\$3,432,231,755		\$1,035,026,437		\$1,350,918,374		\$8,486,438,701		\$8,066,215,040		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		\$344,785,648		\$859,379,213		\$296,561,024		\$386,822,799		\$1,887,548,684		\$1,752,024,262		
Special Revenue Unrestricted Fund Balance		339,670,933		164,430,613		46,251,499		78,393,614		628,746,659		559,838,844		
Total Unrestricted Fund Balance		\$684,456,581		\$1,023,809,826		\$342,812,523		\$465,216,413		\$2,516,295,343		\$2,311,863,106		
Percent of Total Current Expenditures		38.6%		54.7%		63.1%		73.3%		52.2%		50.6%		

*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, 2019 Through 2023

	2019		2020		2021		2022		2023		5-Year	2022-23
Governmental Fund Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Change	Change
Property Taxes	\$186,936,812	37.6%	\$191,669,545	36.5%	\$198,914,176	35.5%	\$209,694,102	35.2%	\$223,073,790	35.6%	19.3%	6.4%
Tax Increments	8,276,160	1.7%	7,680,451	1.5%	7,868,236	1.4%	7,965,850	1.3%	7,879,258	1.3%	-4.8%	-1.1%
Franchise Taxes	2,817,951	0.6%	2,554,911	0.5%	2,796,085	0.5%	2,894,866	0.5%	2,835,532	0.5%	0.6%	-2.0%
Local Sales and Hotel/Motel Taxes	1,612,822	0.3%	2,554,479	0.5%	3,066,774	0.5%	3,462,681	0.6%	3,368,139	0.5%	108.8%	-2.7%
Gravel and Gambling Taxes	37,687	0.0%	31,393	0.0%	57,886	0.0%	19,978	0.0%	61,552	0.0%	63.3%	208.1%
Special Assessments	16,940,095	3.4%	16,035,707	3.1%	16,119,660	2.9%	14,848,895	2.5%	14,051,271	2.2%	-17.1%	-5.4%
Licenses and Permits	7,861,057	1.6%	7,057,819	1.3%	7,724,990	1.4%	8,338,395	1.4%	8,905,189	1.4%	13.3%	6.8%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$6,776,389	1.4%	\$5,722,685	1.1%	\$7,582,010	1.4%	\$8,475,653	1.4%	\$10,624,626	1.7%	56.8%	25.4%
All Other**	14,579,711	2.9%	41,072,334	7.8%	36,871,450	6.6%	40,195,044	** 6.8%	33,598,749	** 5.4%	130.4%	-16.4%
State Grants												
Local Government Aid	97,856,419	19.7%	99,837,473	19.0%	101,727,165	18.2%	102,847,965	17.3%	102,269,555	16.3%	4.5%	-0.6%
Market Value Credit	192,383	0.0%	193,258	0.0%	204,259	0.0%	189,800	0.0%	183,534	0.0%	-4.6%	-3.3%
Taconite Relief and Aids	4,025,381	0.8%	4,646,406	0.9%	4,319,919	0.8%	4,220,814	0.7%	3,435,523	0.5%	-14.7%	-18.6%
Highways	1,219,417	0.2%	3,005,254	0.6%	15,814,844	2.8%	1,443,826	0.2%	4,129,561	0.7%	238.7%	186.0%
All Other	32,068,792	6.5%	37,203,778	7.1%	38,585,515	6.9%	58,244,657	9.8%	65,609,253	10.5%	104.6%	12.6%
County Grants	7,042,717	1.4%	3,525,311	0.7%	11,582,673	2.1%	9,614,424	1.6%	10,823,393	1.7%	53.7%	12.6%
Local Unit Grants	4,724,081	1.0%	6,069,332	1.2%	4,471,367	0.8%	3,686,059	0.6%	4,340,059	0.7%	-8.1%	17.7%
Total Intergovernmental Revenues	\$168,485,290	33.9%	\$201,275,831	38.3%	\$221,159,202	39.5%	\$228,918,242	38.4%	\$235,014,253	37.5%	39.5%	2.7%
Departmental Fees and Service Charges												
General Government	\$4,103,871	0.8%	\$3,932,034	0.7%	\$3,959,790	0.7%	\$5,141,871	0.9%	\$4,794,561	0.8%	16.8%	-6.8%
Public Safety	28,527,718	5.7%	28,728,585	5.5%	31,540,394	5.6%	31,585,784	5.3%	32,914,542	5.3%	15.4%	4.2%
Streets and Highways	1,976,868	0.4%	1,571,236	0.3%	1,920,618	0.3%	3,293,264	0.6%	2,041,003	0.3%	3.2%	-38.0%
Sanitation (Refuse Collection)	3,921,493	0.8%	3,785,319	0.7%	3,966,680	0.7%	4,655,947	0.8%	4,954,656	0.8%	26.3%	6.4%
Libraries	244,050	0.0%	142,627	0.0%	110,031	0.0%	137,887	0.0%	167,988	0.0%	-31.2%	21.8%
Parks and Recreation	8,887,891	1.8%	6,994,849	1.3%	9,968,445	1.8%	11,156,997	1.9%	11,008,637	1.8%	23.9%	-1.3%
Airport	1,687,735	0.3%	1,226,425	0.2%	1,653,262	0.3%	2,050,023	0.3%	2,093,105	0.3%	24.0%	2.1%
Transit	177,345	0.0%	6,054	0.0%	35,501	0.0%	8,750	0.0%	13,286	0.0%	-92.5%	51.8%
Cemetery	354,426	0.1%	425,979	0.1%	644,543	0.1%	563,206	0.1%	454,201	0.1%	28.2%	-19.4%
Housing and Economic Development***	---	---%	---	---%	---	---%	7,638,339	1.3%	4,858,117	0.8%	---	-36.4%
All Others	8,225,916	1.7%	8,537,858	1.6%	4,951,887	0.9%	5,062,242	0.9%	5,410,250	0.9%	-34.2%	6.9%
Total Departmental Fees and Service Charges	\$58,107,313	11.7%	\$55,350,966	10.5%	\$58,751,151	10.5%	\$71,294,310	12.0%	\$68,710,346	11.0%	18.2%	-3.6%
Fines and Forfeits	\$1,934,404	0.4%	\$1,237,201	0.2%	\$1,650,320	0.3%	\$1,552,123	0.3%	\$1,560,930	0.2%	-19.3%	0.6%
Interest Earnings****	8,648,958	1.7%	5,807,996	1.1%	3,088,026	0.6%	2,338,036	0.4%	13,892,889	2.2%	60.6%	494.2%
All Other Revenues	35,022,013	7.1%	33,803,120	6.4%	38,709,229	6.9%	44,143,096	7.4%	47,382,873	7.6%	35.3%	7.3%
Total Revenues	\$496,680,562	100.0%	\$525,059,419	100.0%	\$559,905,735	100.0%	\$595,470,574	100.0%	\$626,736,022	100.0%	26.2%	5.3%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$97,432,303		\$95,886,104		\$109,128,263		\$78,072,285		\$75,639,703			
Other Long-Term Indebtedness	19,522,305		30,275,738		38,751,693		37,331,824		20,962,920			
Short-Term Indebtedness	1,348,785		52,502		861,864		---		40,160			
Total Borrowing	\$118,303,393		\$126,214,344		\$148,741,820		\$115,404,109		\$96,642,783			
Other Financing Sources	\$2,914,195		\$5,249,564		\$3,929,035		\$6,022,958		\$9,396,317			
Transfers from Enterprise Funds	27,701,363		21,430,495		22,682,896		22,944,577		26,300,131			
Transfers from Governmental Funds	45,885,663		43,886,827		49,966,078		44,274,901		47,397,517			
Total Revenues and Other Financing Sources	\$691,485,176		\$721,840,649		\$785,225,564		\$784,117,119		\$806,472,770			

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

**In 2022, this category includes \$17.1 million in American Rescue Plan Act (ARPA) funding. In 2023, this category includes \$1.4 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, 2019 Through 2023

Governmental Fund Expenditures	2019		2020		2021		2022		2023		5-Year Change	2022-23 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$91,257,108	15.2%	\$101,415,992	16.2%	\$96,078,463	14.2%	\$104,127,458	15.1%	\$109,143,846	15.0%	19.6%	4.8%
Capital Outlay	11,710,851	2.0%	11,819,019	1.9%	9,118,135	1.3%	6,324,727	0.9%	18,749,928	2.6%	60.1%	196.5%
Public Safety												
Current Expenditures	105,442,259	17.6%	107,138,074	17.1%	110,099,172	16.3%	117,879,669	17.1%	124,342,998	17.1%	17.9%	5.5%
Capital Outlay	21,841,799	3.6%	28,295,905	4.5%	29,476,327	4.4%	29,006,338	4.2%	32,355,918	4.4%	48.1%	11.5%
Streets and Highways												
Current Expenditures	73,795,791	12.3%	68,409,552	10.9%	66,907,146	9.9%	78,249,169	11.3%	86,035,387	11.8%	16.6%	10.0%
Capital Outlay	81,582,547	13.6%	99,471,461	15.9%	127,937,113	18.9%	100,379,036	14.5%	100,226,915	13.8%	22.9%	-0.2%
Sanitation												
Current Expenditures	5,144,551	0.9%	5,725,478	0.9%	5,269,826	0.8%	5,565,953	0.8%	5,821,766	0.8%	13.2%	4.6%
Capital Outlay	397,422	0.1%	1,410,551	0.2%	379,802	0.1%	624,607	0.1%	319,495	0.0%	-19.6%	-48.8%
Health												
Current Expenditures	682,092	0.1%	966,063	0.2%	980,493	0.1%	1,316,916	0.2%	949,288	0.1%	39.2%	-27.9%
Capital Outlay	554,003	0.1%	696	0.0%	21,245	0.0%	16,194	0.0%	---	---%	-100.0%	-100.0%
Libraries												
Current Expenditures	8,001,069	1.3%	7,583,974	1.2%	7,769,283	1.1%	8,502,770	1.2%	9,121,489	1.3%	14.0%	7.3%
Capital Outlay	669,725	0.1%	1,440,816	0.2%	1,165,575	0.2%	2,709,562	0.4%	6,629,673	0.9%	889.9%	144.7%
Parks and Recreation												
Current Expenditures	29,269,230	4.9%	25,702,257	4.1%	30,367,687	4.5%	36,363,452	5.3%	37,420,941	5.1%	27.9%	2.9%
Capital Outlay	12,634,735	2.1%	11,123,912	1.8%	13,339,805	2.0%	21,176,478	3.1%	24,962,257	3.4%	97.6%	17.9%
Housing/Economic Development												
Current Expenditures	22,176,148	3.7%	24,467,033	3.9%	20,288,639	3.0%	22,132,582	3.2%	20,984,309	2.9%	-5.4%	-5.2%
Capital Outlay	5,058,526	0.8%	5,513,167	0.9%	4,861,941	0.7%	3,304,552	0.5%	7,171,386	1.0%	41.8%	117.0%
Airport												
Current Expenditures	3,109,559	0.5%	2,593,031	0.4%	2,439,957	0.4%	3,393,050	0.5%	3,305,294	0.5%	6.3%	-2.6%
Capital Outlay	5,535,364	0.9%	10,021,251	1.6%	8,524,592	1.3%	5,736,419	0.8%	9,183,343	1.3%	65.9%	60.1%
All Other Expenditures												
Current Expenditures	1,325,599	0.2%	1,212,372	0.2%	1,270,799	0.2%	1,772,575	0.3%	6,077,573	0.8%	358.5%	242.9%
Capital Outlay	1,292,924	0.2%	427,763	0.1%	1,435,318	0.2%	349,013	0.1%	23,546,940	3.2%	1721.2%	6646.7%
Capital Outlay for Enterprise Funds	21,044,553	3.5%	18,592,224	3.0%	27,725,296	4.1%	41,486,905	6.0%	20,151,290	2.8%	-4.2%	-51.4%
Debt Service												
Principal Payments	79,270,081	13.2%	73,779,379	11.8%	92,562,922	13.7%	82,802,595	12.0%	63,968,292	8.8%	-19.3%	-22.7%
Interest and Fiscal Charges	18,646,932	3.1%	18,192,240	2.9%	19,021,031	2.8%	16,871,905	2.4%	17,527,022	2.4%	-6.0%	3.9%
<i>Total Current Expenditures</i>	\$340,203,406	56.7%	\$345,213,826	55.2%	\$341,471,465	50.4%	\$379,303,594	55.0%	\$403,202,891	55.4%	18.5%	6.3%
<i>Total Capital Outlay</i>	162,322,449	27.0%	188,116,765	30.1%	223,985,149	33.1%	211,113,831	30.6%	243,297,145	33.4%	49.9%	15.2%
<i>Total Debt Service</i>	97,917,013	16.3%	91,971,619	14.7%	111,583,953	16.5%	99,674,500	14.4%	81,495,314	11.2%	-16.8%	-18.2%
Total Expenditures	\$600,442,868	100.0%	\$625,302,210	100.0%	\$677,040,567	100.0%	\$690,091,925	100.0%	\$727,995,350	100.0%	21.2%	5.5%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$11,586,228		\$4,885,000		\$7,262,363		\$20,232,222		\$5,296,650			
Other Financing Uses	1,672,985		683,931		590,834		249,589		2,861,726			
Transfers to Enterprise Funds	8,590,051		5,743,806		9,398,219		12,159,877		11,864,872			
Transfers to Governmental Funds	45,813,509		43,850,161		49,761,639		44,402,110		47,067,097			
Total Expenditures and Other Financing Uses	\$668,105,641		\$680,465,108		\$744,053,622		\$767,135,723		\$795,085,695			

*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, 2022 and 2023

	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		2023		2022		
Population - 2023 Population Estimates - Minnesota Demographer	71,585		60,691		71,735		98,122		73,507		375,640		381,978		-1.7%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$46,815,581	40.4%	\$36,178,858	34.3%	\$42,829,871	34.5%	\$61,046,150	37.6%	\$36,203,330	30.4%	\$223,073,790	35.6%	\$209,694,102	35.2%	6.4%
Tax Increment Taxes	1,872,670	1.6%	2,244,708	2.1%	1,934,337	1.6%	1,326,285	0.8%	501,258	0.4%	7,879,258	1.3%	7,965,850	1.3%	-1.1%
Franchise Taxes	921,145	0.8%	648,559	0.6%	599,106	0.5%	559,685	0.3%	107,037	0.1%	2,835,532	0.5%	2,894,866	0.5%	-2.0%
Local Sales and Hotel/Motel Taxes	1,174,962	1.0%	453,988	0.4%	540,398	0.4%	1,182,001	0.7%	16,790	0.0%	3,368,139	0.5%	3,462,681	0.6%	-2.7%
Gravel and Gambling Taxes	13,316	0.0%	---	---	37,598	0.0%	1,984	0.0%	8,654	0.0%	61,552	0.0%	19,978	0.0%	208.1%
Special Assessments	3,529,126	3.0%	2,427,633	2.3%	3,988,569	3.2%	3,196,808	2.0%	909,135	0.8%	14,051,271	2.2%	14,848,895	2.5%	-5.4%
Licenses and Permits	2,887,726	2.5%	1,500,185	1.4%	1,238,376	1.0%	2,196,875	1.4%	1,082,027	0.9%	8,905,189	1.4%	8,338,395	1.4%	6.8%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	\$---	---	\$2,238,531	2.1%	\$4,051,061	3.3%	\$2,047,743	1.3%	\$2,287,291	1.9%	\$10,624,626	1.7%	\$8,475,653	1.4%	25.4%
All Other**	3,056,740	2.6%	1,960,388	1.9%	9,009,727	7.3%	4,964,574	3.1%	14,607,320	12.3%	33,598,749 **	5.4%	40,195,044 **	6.8%	-16.4%
State Grants															
Local Government Aid	17,818,028	15.4%	16,833,888	16.0%	22,245,740	17.9%	28,772,315	17.7%	16,599,584	13.9%	102,269,555	16.3%	102,847,965	17.3%	-0.6%
Market Value Credit	14,204	0.0%	12,002	0.0%	26,441	0.0%	46,661	0.0%	84,226	0.1%	183,534	0.0%	189,800	0.0%	-3.3%
Taconite Relief and Aids	174,444	0.2%	1,700,056	1.6%	600,472	0.5%	780,922	0.5%	179,629	0.2%	3,435,523	0.5%	4,220,814	0.7%	-18.6%
Highways	39,558	0.0%	49,792	0.0%	47,709	0.0%	3,140,814	1.9%	851,688	0.7%	4,129,561	0.7%	1,423,826	0.2%	186.0%
All Other	10,356,270	8.9%	17,866,472	16.9%	9,280,949	7.5%	13,635,783	8.4%	14,469,779	12.1%	65,609,253	10.5%	58,244,657	9.8%	12.6%
County Grants	4,662,662	4.0%	1,261,435	1.2%	1,579,410	1.3%	2,612,832	1.6%	707,054	0.6%	10,823,393	1.7%	9,614,424	1.6%	12.6%
Local Unit Grants	524,709	0.5%	610,118	0.6%	290,232	0.2%	1,231,265	0.8%	1,683,735	1.4%	4,340,059	0.7%	3,686,059	0.6%	17.7%
Total Intergovernmental Revenues	\$36,646,615	31.7%	\$42,532,682	40.3%	\$47,131,741	38.0%	\$57,232,909	35.3%	\$51,470,306	43.2%	\$235,014,253	37.5%	\$228,918,242	38.4%	2.7%
Departmental Fees and Service Charges															
General Government	\$1,415,689	1.2%	\$621,678	0.6%	\$636,368	0.5%	\$1,130,594	0.7%	\$990,232	0.8%	\$4,794,561	0.8%	\$5,141,871	0.9%	-6.8%
Public Safety	4,348,220	3.8%	5,342,159	5.1%	5,988,504	4.8%	9,734,595	6.0%	7,501,064	6.3%	32,914,542	5.3%	31,585,784	5.3%	4.2%
Streets and Highways	841,781	0.7%	231,536	0.2%	288,338	0.2%	298,840	0.2%	380,508	0.3%	2,041,003	0.3%	3,293,264	0.6%	-38.0%
Sanitation	1,256,944	1.1%	394,015	0.4%	1,066,491	0.9%	1,322,718	0.8%	914,488	0.8%	4,954,656	0.8%	4,655,947	0.8%	6.4%
Libraries	14,097	0.0%	42,622	0.0%	29,871	0.0%	69,122	0.0%	12,276	0.0%	167,988	0.0%	137,887	0.0%	21.8%
Parks and Recreation	1,983,947	1.7%	2,175,905	2.1%	3,593,171	2.9%	1,845,073	1.1%	1,410,541	1.2%	11,008,637	1.8%	11,156,997	1.9%	-1.3%
Airports	442,115	0.4%	1,038,245	1.0%	64,122	0.1%	338,347	0.2%	210,276	0.2%	2,093,105	0.3%	2,050,023	0.3%	2.1%
Transit	---	---	---	---	10,212	0.0%	3,074	0.0%	---	---	13,286	0.0%	8,750	0.0%	51.8%
Cemetery	102,853	0.1%	53,283	0.1%	56,348	0.0%	162,228	0.1%	79,489	0.1%	454,201	0.1%	563,206	0.1%	-19.4%
Housing and Economic Development***	554,391	0.5%	482,546	0.5%	1,069,472	0.9%	2,241,600	1.4%	510,108	0.4%	4,858,117	0.8%	7,638,339	1.3%	-36.4%
All Others	1,302,304	1.1%	853,514	0.8%	921,189	0.7%	1,648,281	1.0%	684,962	0.6%	5,410,250	0.9%	5,062,242	0.9%	6.9%
Total Departmental Fees and Service Charges	\$12,262,341	10.6%	\$11,235,503	10.6%	\$13,724,086	11.1%	\$18,794,472	11.6%	\$12,693,944	10.7%	\$68,710,346	11.0%	\$71,294,310	12.0%	-3.6%
Fines and Forfeits	\$523,611	0.5%	\$273,498	0.3%	\$287,793	0.2%	\$391,847	0.2%	\$84,181	0.1%	\$1,560,930	0.2%	\$1,552,123	0.3%	0.6%
Interest Earnings****	3,333,166	2.9%	2,791,139	2.6%	2,685,469	2.2%	3,266,945	2.0%	1,816,170	1.5%	13,892,889	2.2%	2,338,036	0.4%	494.2%
All Other Revenues	5,782,203	5.0%	5,252,532	5.0%	9,169,444	7.4%	12,970,821	8.0%	14,207,873	11.9%	47,382,873	7.6%	44,143,096	7.4%	7.3%
Total Revenues	\$115,762,462	100.0%	\$105,539,285	100.0%	\$124,166,788	100.0%	\$162,166,782	100.0%	\$119,100,705	100.0%	\$626,736,022	100.0%	\$595,470,574	100.0%	5.3%
Other Financing Sources															
Borrowing															
Bonded Indebtedness	\$20,206,849		\$14,501,570		\$18,161,525		\$13,448,157		\$9,321,602		\$75,639,703		\$78,072,285		
Other Long-Term Indebtedness	2,286,579		2,590,457		4,456,149		1,949,761		9,679,974		20,962,920		37,331,824		
Short-Term Indebtedness	---		---		---		---		40,160		40,160		---		
Total Borrowing	\$22,493,428		\$17,092,027		\$22,617,674		\$15,397,918		\$19,041,736		\$96,642,783		\$115,404,109		
Other Financing Sources	3,918,830		449,410		1,492,470		2,172,542		1,363,065		9,396,317		6,022,958		
Transfers from Enterprise Funds	3,992,541		3,915,898		5,871,870		8,683,637		3,836,185		26,300,131		22,944,577		
Transfers from Governmental Funds	12,102,596		6,317,572		9,266,417		13,165,673		6,545,259		47,397,517		44,274,901		
Total Revenues and Other Financing Sources	\$158,269,857		\$133,314,192		\$163,415,219		\$201,586,552		\$149,886,950		\$806,472,770		\$784,117,119		

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

**In 2022, this category includes \$17.1 million in American Rescue Plan Act (ARPA) funding. In 2023, this category includes \$1.4 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, 2022 and 2023

		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		2023		2022		
		Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Expenditures		Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
General Government	- Current Expenditures	\$18,016,203	12.0%	\$16,011,252	13.4%	\$19,111,766	13.1%	\$29,467,844	16.7%	\$26,536,781	19.7%	\$109,143,846	15.0%	\$104,127,458	15.1%	4.8%
	- Capital Outlay	6,892,489	4.6%	3,357,146	2.8%	4,099,036	2.8%	2,659,142	1.5%	1,742,115	1.3%	18,749,928	2.6%	6,324,727	0.9%	196.5%
Public Safety																
Police	- Current Expenditures	17,093,057	11.4%	13,932,156	11.6%	13,824,836	9.5%	15,158,699	8.6%	2,586,614	1.9%	62,595,362	8.6%	60,154,724	8.7%	4.1%
	- Capital Outlay	964,403	0.6%	518,099	0.4%	935,122	0.6%	541,714	0.3%	67,370	0.1%	3,026,708	0.4%	2,915,326	0.4%	3.8%
Ambulance	- Current Expenditures	1,393,909	0.9%	2,541,334	2.1%	2,305,489	1.6%	3,276,397	1.9%	1,140,135	0.8%	10,657,264	1.5%	10,185,749	1.5%	4.6%
	- Capital Outlay	57,244	0.0%	342,942	0.3%	608,657	0.4%	784,962	0.4%	780,748	0.6%	2,574,553	0.4%	2,114,181	0.3%	21.8%
Fire	- Current Expenditures	6,224,979	4.1%	6,665,552	5.6%	6,806,258	4.7%	12,497,025	7.1%	14,596,763	10.8%	46,790,577	6.4%	43,378,236	6.3%	7.9%
	- Capital Outlay	3,635,836	2.4%	2,211,561	1.8%	4,239,109	2.9%	7,377,047	4.2%	8,791,748	6.5%	26,255,301	3.6%	22,279,843	3.2%	17.8%
Other Public Safety	- Current Expenditures	1,310,691	0.9%	929,340	0.8%	516,833	0.4%	1,155,021	0.7%	387,910	0.3%	4,299,795	0.6%	4,160,960	0.6%	3.3%
	- Capital Outlay	29,895	0.0%	95,755	0.1%	43,691	0.0%	257,008	0.1%	73,007	0.1%	499,356	0.1%	1,696,988	0.2%	-70.6%
Streets and Highways	- Maintenance	13,322,866	8.9%	11,818,223	9.9%	13,274,611	9.1%	22,153,481	12.5%	19,622,465	14.6%	80,191,646	11.0%	72,121,862	10.5%	11.2%
	- Street Lighting	584,799	0.4%	806,455	0.7%	1,003,317	0.7%	1,669,646	0.9%	1,779,524	1.3%	5,843,741	0.8%	6,127,307	0.9%	-4.6%
	- Construction	26,799,780	17.8%	10,254,704	8.6%	17,323,425	11.9%	22,667,220	12.8%	7,542,711	5.6%	84,587,840	11.6%	86,516,007	12.5%	-2.2%
	- Other Capital Outlay	1,866,842	1.2%	2,665,198	2.2%	2,756,590	1.9%	4,741,091	2.7%	3,609,354	2.7%	15,639,075	2.1%	13,863,029	2.0%	12.8%
Sanitation	- Current Expenditures	935,893	0.6%	517,297	0.4%	1,167,154	0.8%	1,702,186	1.0%	1,499,236	1.1%	5,821,766	0.8%	5,565,953	0.8%	4.6%
	- Capital Outlay	---	---	88,550	0.1%	2,366	0.0%	114,595	0.1%	113,984	0.1%	319,495	0.0%	624,607	0.1%	-48.8%
Health	- Current Expenditures	279,002	0.2%	---	---	167,629	0.1%	502,657	0.3%	---	---	949,288	0.1%	1,316,916	0.2%	-27.9%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	16,194	0.0%	-100.0%
Culture and Recreation																
Libraries	- Current Expenditures	1,519,540	1.0%	2,062,012	1.7%	2,817,500	1.9%	2,416,053	1.4%	306,384	0.2%	9,121,489	1.3%	8,502,770	1.2%	7.3%
	- Capital Outlay	3,647,922	2.4%	193,206	0.2%	1,702,577	1.2%	676,928	0.4%	409,040	0.3%	6,629,673	0.9%	2,709,562	0.4%	144.7%
Parks and Recreation	- Current Expenditures	8,592,133	5.7%	6,684,580	5.6%	8,087,849	5.5%	7,965,622	4.5%	6,090,757	4.5%	37,420,941	5.1%	36,363,452	5.3%	2.9%
	- Capital Outlay	9,157,746	6.1%	1,961,981	1.6%	7,015,868	4.8%	4,763,241	2.7%	2,063,421	1.5%	24,962,257	3.4%	21,176,478	3.1%	17.9%
Housing	- Current Expenditures	539,523	0.4%	815,793	0.7%	314,987	0.2%	1,445,397	0.8%	969,106	0.7%	4,084,806	0.6%	6,303,431	0.9%	-35.2%
	- Capital Outlay	2,353,765	1.6%	83,503	0.1%	8,509	0.0%	86,975	0.0%	19,296	0.0%	2,552,048	0.4%	832,754	0.1%	206.5%
Economic Development	- Current Expenditures	3,402,158	2.3%	2,666,019	2.2%	4,503,885	3.1%	4,782,683	2.7%	1,544,758	1.1%	16,899,503	2.3%	15,829,151	2.3%	6.8%
	- Capital Outlay	284,951	0.2%	341,273	0.3%	2,385,521	1.6%	840,834	0.5%	766,759	0.6%	4,619,338	0.6%	2,471,798	0.4%	86.9%
Airport	- Current Expenditures	622,590	0.4%	1,125,400	0.9%	433,399	0.3%	740,806	0.4%	383,099	0.3%	3,305,294	0.5%	3,393,050	0.5%	-2.6%
	- Capital Outlay	343,017	0.2%	620,462	0.5%	4,715,854	3.2%	2,676,729	1.5%	827,281	0.6%	9,183,343	1.3%	5,736,419	0.8%	60.1%
All Other Expenditures	- Current Expenditures	1,214,639	0.8%	1,003,907	0.8%	1,490,180	1.0%	1,197,111	0.7%	1,171,736	0.9%	6,077,573	0.8%	1,772,575	0.3%	242.9%
	- Capital Outlay	1,267,484	0.8%	5,259,543	4.4%	5,919,284	4.1%	1,531,227	0.9%	9,569,402	7.1%	23,546,940	3.2%	349,013	0.1%	6646.7%
Capital Outlay for Enterprise Funds		---	---	12,835,513	10.7%	1,269,617	0.9%	1,334,939	0.8%	4,711,221	3.5%	20,151,290	2.8%	41,486,905	6.0%	-51.4%
Debt Service	- Principal Payments	13,922,183	9.3%	8,450,241	7.0%	12,970,512	8.9%	15,679,309	8.9%	12,946,047	9.6%	63,968,292	8.8%	82,802,595	12.0%	-22.7%
	- Interest and Fiscal Charges	4,193,578	2.8%	3,008,326	2.5%	4,224,548	2.9%	4,069,594	2.3%	2,030,976	1.5%	17,527,022	2.4%	16,871,905	2.4%	3.9%
Total Current Expenditures		\$75,051,982	49.9%	\$67,579,320	56.4%	\$75,825,693	51.9%	\$106,130,628	60.0%	\$78,615,268	58.4%	\$403,202,891	55.4%	\$379,303,594	55.0%	6.3%
Total Capital Outlay		57,301,374	38.1%	40,829,436	34.1%	53,025,226	36.3%	51,053,652	28.9%	41,087,457	30.5%	243,297,145	33.4%	211,113,831	30.6%	15.2%
Total Debt Service		18,115,761	12.0%	11,458,567	9.6%	17,195,060	11.8%	19,748,903	11.2%	14,977,023	11.1%	81,495,314	11.2%	99,674,500	14.4%	-18.2%
Total Expenditures		\$150,469,117	100.0%	\$119,867,323	100.0%	\$146,045,979	100.0%	\$176,933,183	100.0%	\$134,679,748	100.0%	\$727,995,350	100.0%	\$690,091,925	100.0%	5.5%
Other Financing Uses																
Debt Redemption - Refunded Bonds		\$---		\$---		\$2,055,000		\$3,225,000		\$16,650		\$5,296,650		\$20,232,222		
Other Financing Uses		68,570		---		108,949		160,077		2,524,130		2,861,726		249,589		
Transfers to Enterprise Funds		1,192,692		1,194,211		877,101		4,073,587		4,527,281		11,864,872		12,159,877		
Transfers to Governmental Funds		11,634,509		6,373,708		9,551,336		13,174,814		6,332,730		47,067,097		44,402,110		
Total Expenditures and Other Financing Uses		\$163,364,888		\$127,435,242		\$158,638,365		\$197,566,661		\$148,080,539		\$795,085,695		\$767,135,723		

*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, 2023

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	550,843	10,388	10,693	208,602	814,366	17,800	1,040,768	463,910	9,852	25,292	169,990	2,281,736	---	---	780,000	170,400	3,232,136
Adams	435,420	120,962	1,710	22,926	393,329	---	416,255	138,998	---	21,303	19,008	1,153,656	---	24,243	---	103,276	1,281,175
Adrian	607,260	76,850	8,508	---	505,191	---	505,191	226,664	783	37,389	67,416	1,530,061	---	11,050	180,739	258,086	1,979,936
Afton	2,603,034	---	463,493	---	297,516	5,545	303,061	34,275	11,150	158,641	4,741	3,578,395	---	---	---	265,191	3,843,586
Aitkin	1,890,063	3,084	97,019	33,077	1,022,740	3,000	1,058,817	209,103	35,006	147,751	482,315	3,923,158	---	---	78,000	886,201	4,887,359
Akeley	216,062	---	385	---	196,599	---	196,599	1,855	2,303	1,111	31,900	450,215	---	---	60,729	---	510,944
Albany	1,535,141	357,863	218,743	37,109	972,215	---	1,009,324	1,434,440	9,437	95,779	284,752	4,945,479	3,378,141	33,000	235,000	474,275	9,065,895
Albert Lea	10,022,103	1,262,205	330,106	705,288	8,305,983	---	9,011,271	1,337,972	89,107	1,053,603	161,118	23,267,485	2,958,725	43,214	2,557,000	1,671,309	30,497,733
Alberta	83,683	---	---	---	24,263	---	24,263	14,690	288	617	19,269	142,810	---	---	---	---	142,810
Albertville	5,280,839	151,906	267,566	256,056	599,290	---	855,346	1,001,605	14,812	564,901	149,077	8,286,052	---	---	---	---	8,286,052
Alden	274,612	23,096	1,090	67	262,796	328	263,191	55,190	---	8,722	57,788	683,689	---	92,500	---	---	776,189
Aldrich	14,245	---	75	---	10,478	---	10,478	50	407	83	383	25,721	---	---	---	---	25,721
Alexandria	10,875,332	585,760	943,626	2,014,493	5,281,641	994,925	8,291,059	1,562,819	91,273	545,784	404,567	23,300,220	1,386,814	192,451	415,173	1,150,743	26,445,401
Alpha	61,054	---	145	47,313	38,443	---	85,756	21,829	---	1,276	1,408	171,468	---	8,000	---	---	179,468
Altura	137,118	---	15,386	---	131,039	---	131,039	135,804	---	44,508	266,334	730,189	---	80,639	---	56,250	867,078
Alvarado	91,069	75,515	20	48,474	122,501	9,066	180,041	17,810	67	151	9,219	373,892	---	---	125,000	---	498,892
Amboy	322,445	---	912	---	319,984	1,314	321,298	84,387	207	29,563	3,995	762,807	---	---	---	88,474	851,281
Andover	17,055,596	1,114,953	854,769	639,742	4,087,621	339,768	5,067,131	4,735,446	70,683	2,422,303	393,970	31,714,851	---	86,059	1,019,072	1,058,300	33,878,282
Annandale	1,857,991	216,207	123,625	79,615	3,836,261	---	3,915,876	688,820	14,514	105,145	177,159	7,099,337	841,000	20,503	714,069	648,956	9,323,865
Anoka	10,837,786	689,000	978,745	10,763,525	11,481,773	2,435,904	24,681,202	1,674,151	108,975	541,082	319,843	39,830,784	14,128,402	---	815,000	2,341,903	57,116,089
Apple Valley	33,843,608	717,644	2,291,146	2,235,938	7,292,172	225,401	9,753,511	6,597,115	213,974	3,458,502	285,339	57,160,839	---	52,919	2,643,000	6,594,655	66,451,413
Appleton	1,270,557	---	11,413	3,377,851	963,788	8,125	4,349,764	224,190	5,592	31,406	167,371	6,060,293	50,944	29,946	123,583	354,100	6,618,866
Arco	43,348	150	5	---	28,424	---	28,424	15,836	---	536	7,457	95,756	---	---	---	---	95,756
Arden Hills	4,711,538	358,437	471,740	---	919,538	177,378	1,096,916	485,649	24,681	642,853	215,883	8,007,697	---	11,725	300,000	171,140	8,490,562
Argyle	189,123	112,553	---	454,272	318,216	---	772,488	145,321	50	112,469	127,335	1,459,339	---	4,455	35,000	---	1,498,794
Arlington	1,089,348	107,160	62,800	4,118	1,058,036	77,497	1,139,651	1,192,382	57,879	108,633	53,132	3,810,985	---	795	---	95,500	3,907,280
Ashby	251,707	4,316	2,348	139,722	180,648	---	320,370	245,992	552	9,272	6,795	841,352	---	77,338	---	35,062	953,752
Askov	191,866	16	3,615	73,304	121,570	---	194,874	65,052	140	10,695	5,066	471,324	84,606	---	---	---	555,930
Atwater	509,814	14,354	9,390	346,829	424,410	---	771,239	181,923	1,391	43,322	72,931	1,604,364	---	8,500	---	490,693	2,103,557
Audubon	310,805	54,031	12,908	2,500	218,792	---	221,292	269,225	23,831	35,102	41,553	968,747	500,000	---	---	18,699	1,487,446

[1] Failed to meet reporting deadline.

*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	1,572,801	35,651	10,386	98,342	1,664,520	35,377	1,798,239	69,021	6,562	10,277	140,157	3,643,094	---	26,654	---	261,551	3,931,299
Austin	11,202,238	1,053,131	903,634	295,262	13,443,008	436,350	14,174,620	1,152,674	172,071	1,654,747	1,502,697	31,815,812	---	---	2,364,085	20,500	34,200,397
Avoca	59,186	---	750	---	26,734	---	26,734	5,055	---	204	---	91,929	---	---	52,331	---	144,260
Avon	1,786,758	162,994	88,095	36,195	511,843	153,872	701,910	234,379	5,899	134,725	92,579	3,207,339	---	2,000	140,900	104,477	3,454,716
Babbitt	1,293,391	---	4,486	72,397	1,657,598	---	1,729,995	761,750	3,395	153,867	93,950	4,040,834	242,361	57,000	2,113	257,610	4,599,918
Backus	176,742	10,966	2,295	2,500	331,294	10,000	343,794	134,517	50	6,502	101,250	776,116	---	22,808	---	1,200	800,124
Badger	161,269	13,129	1,275	12,890	160,023	7,500	180,413	48,077	---	1,488	15,831	421,482	---	18,850	---	---	440,332
Bagley	804,160	18,882	8,078	608	720,163	---	720,771	222,029	4,559	32,810	60,114	1,871,403	---	167,960	26,584	---	2,065,947
Balaton	618,624	---	1,800	37,585	278,291	---	315,876	236,612	275	9,693	132,477	1,315,357	---	390	2	82,200	1,397,949
Barnesville	1,117,143	338,834	70,897	498,844	1,135,206	---	1,634,050	466,671	9,500	127,357	276,844	4,041,296	1,686,211	88,320	703,817	227,697	6,747,341
Barnum	249,542	---	9,826	1,988	247,614	5,000	254,602	85,768	---	16,474	37,881	654,093	1,260,000	---	16,069	37,221	1,967,383
Barrett	226,691	583	3,805	178,482	107,943	---	286,425	22,673	487	22,115	35,640	598,419	1,068,594	---	---	39,579	1,706,592
Barry	11,268	---	---	---	2,106	---	2,106	---	---	2,595	79	16,048	---	---	---	---	16,048
Battle Lake	930,289	8,375	21,413	1,581	254,947	30,140	286,668	15,842	4,081	24,863	30,504	1,322,035	---	11,005	79,681	3,001	1,415,722
Baudette	662,227	3,267	9,890	---	392,129	---	392,129	365,736	2,077	---	69,149	1,504,475	---	11,589	400,000	25,000	1,941,064
Baxter	13,567,163	2,624,204	291,067	789,726	2,356,645	34,702	3,181,073	437,347	51,403	1,359,568	195,186	21,707,011	8,201,091	88,767	1,257,519	4,649,141	35,903,529
Bayport	1,707,933	32,753	147,714	3,687	1,046,034	1,032,112	2,081,833	747,089	18,949	408,440	70,729	5,215,440	---	42,650	17,650	---	5,275,740
Beardsley	76,070	---	925	---	106,750	---	106,750	47,737	---	675	58,038	290,195	---	---	---	230,029	520,224
Beaver Bay	307,960	---	7,816	---	5,416	6,475	11,891	6,353	---	3,958	5,480	343,458	---	---	---	---	343,458
Beaver Creek	137,891	---	1,406	---	82,726	11,240	93,966	30,865	650	79	21,592	286,449	---	47,812	35,000	31,790	401,051
Becker	9,842,691	2,839,078	440,606	179,182	10,733,997	41,461	10,954,640	4,039,443	15,304	1,049,375	544,251	29,725,388	---	313,670	124,333	493,837	30,657,228
Bejou	11,881	---	3,525	---	25,937	4,254	30,191	29,043	---	43	573	75,256	---	---	---	---	75,256
Belgrade	374,584	2,777	3,847	---	333,431	---	333,431	101,247	3,798	12,830	235,746	1,068,260	---	40,788	1,048,215	48,012	2,205,275
Belle Plaine	8,474,920	390,473	174,281	657,846	5,088,855	1,863,416	7,610,117	815,710	39,194	348,956	192,292	18,045,943	3,509,647	---	662,852	1,347,933	23,566,375
Bellechester	71,493	275	2,294	---	32,659	---	32,659	23,366	332	1,005	9,552	140,976	---	---	---	---	140,976
Bellingham	58,474	---	700	---	134,513	1,445	135,958	49,150	---	3,291	24,269	271,842	---	20,197	---	---	292,039
Beltrami	43,772	487	100	---	27,980	---	27,980	9,980	---	178	5,670	88,167	---	---	---	---	88,167
Belview*	190,875	---	4,620	---	148,526	---	148,526	44,421	---	1,652	65,085	455,179	---	3,000	---	100	458,279
Bemidji	8,763,568	300,377	699,010	2,046,002	5,603,315	---	7,649,317	1,754,279	157,564	1,428,112	268,922	21,021,149	---	15,668	3,657,952	246,477	24,941,246
Bena	10,082	---	1,525	---	37,872	---	37,872	12,958	---	156	129	62,722	---	---	---	---	62,722

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Benson	1,785,189	23	24,937	434,921	1,770,596	---	2,205,517	466,297	28,749	771,287	152,832	5,434,831	437,385	21,897	213,631	814,074	6,921,818
Bertha	160,734	---	1,245	149,032	205,687	---	354,719	49,557	1,150	9,603	11,577	588,585	---	---	---	10,007	598,592
Bethel	250,344	---	20,082	---	90,620	11,181	101,801	4,878	1,160	3,426	45,555	427,246	---	5,400	33,000	27,500	493,146
Big Falls	62,031	---	245	---	111,005	101,406	212,411	85,940	---	7,979	75,493	444,099	---	---	---	---	444,099
Big Lake	6,044,004	944,025	709,693	257,159	1,996,843	211,618	2,465,620	501,893	97,827	810,271	159,492	11,732,825	60,317	119,139	563,063	1,269,829	13,745,173
Bigelow	41,556	---	549	---	92,279	---	92,279	43,832	---	1,497	14,160	193,873	---	---	---	---	193,873
Bigfork	222,428	---	1,800	---	257,018	28,004	285,022	200,432	142	21,843	66,542	798,209	---	---	---	---	798,209
Bingham Lake	134,288	---	532	---	21,956	---	21,956	4,850	---	14,000	89	175,715	---	---	---	---	175,715
Birchwood Village	507,476	---	105,928	---	37,809	---	37,809	3,836	934	48,393	47,777	752,153	---	---	---	2,500	754,653
Bird Island	652,346	22,226	44,659	2,000	492,274	994	495,268	50,260	2,223	40,000	117,184	1,424,166	73,000	---	---	95,060	1,592,226
Biscay	23,202	---	3,515	---	25,600	---	25,600	448	93	241	6,474	59,573	---	---	---	---	59,573
Biwabik	1,455,288	64,889	70,937	2,077	432,779	---	434,856	231,693	4,681	6,416	180,621	2,449,381	---	120,762	45,950	184,909	2,801,002
Blackduck	399,459	10,054	2,967	82,173	386,825	11,000	479,998	405,020	172	32,704	146,932	1,477,306	1,965,000	159,374	57,500	172,205	3,831,385
Blaine	38,788,093	1,490,490	2,952,707	4,108,908	8,288,239	1,331,322	13,728,469	7,118,430	294,332	3,880,493	1,251,312	69,504,326	13,617,091	881,937	223,067	5,591,960	89,818,381
Blomkest	79,502	---	---	6,918	44,624	---	51,542	43,052	---	624	12,056	186,776	---	6,640	---	7,000	200,416
Blooming Prairie	898,771	188,403	16,151	---	943,119	17,077	960,196	184,024	28,810	74,605	58,685	2,409,645	6,040,000	6,897	---	439,454	8,895,996
Bloomington	113,241,807	3,010,737	6,675,071	11,263,707	22,591,190	651,163	34,506,060	5,007,109	584,986	14,945,035	14,793,043	192,763,848	---	---	277,455	23,870,509	216,911,812
Blue Earth	2,618,322	690,433	32,881	159,282	2,372,896	73,867	2,606,045	885,857	13,873	284,310	33,513	7,165,234	5,023,840	346,612	51,000	642,830	13,229,516
Bluffton	65,647	---	4,670	41,786	65,563	---	107,349	10,350	---	1,618	65,473	255,107	---	11,500	---	77,500	344,107
Bock	26,190	---	6,778	---	22,257	75	22,332	---	100	8,604	3,127	67,131	---	---	---	---	67,131
Borup	17,346	---	---	---	42,940	---	42,940	---	---	82	5,250	65,618	---	---	---	---	65,618
Bovey	509,311	16,106	1,977	16,459	600,553	127,678	744,690	76,538	3,927	864	56,803	1,410,216	---	---	285,763	330,925	2,026,904
Bowlus	76,450	---	2,290	---	99,445	---	99,445	44,062	133	400	325,622	548,402	---	---	---	---	548,402
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	129,557	---	46	463,162	89,809	---	552,971	42,577	2,839	4,436	68,595	801,021	675,125	25,461	---	---	1,501,607
Braham	1,475,445	43,489	78,503	21,792	835,112	---	856,904	95,401	20,627	9,515	24,724	2,604,608	---	31,017	60,000	---	2,695,625
Brainerd	8,578,603	728,877	358,671	9,914,819	7,481,291	660,550	18,056,660	2,389,104	139,149	319,479	1,168,647	31,739,190	3,142,965	343,837	784,745	1,443,983	37,454,720
Brandon	319,058	18,367	2,155	---	169,804	---	169,804	47,142	658	14,308	73,240	644,732	---	---	---	10,379	655,111
Breckenridge	1,090,418	86,831	106,997	---	2,326,865	---	2,326,865	521,688	34,283	179,871	57,537	4,404,490	---	23,673	225,000	1,117,049	5,770,212
Breezy Point	2,968,033	61,993	187,068	58,982	194,989	---	253,971	103,113	13,526	192,920	25,220	3,805,844	---	---	---	1,122,000	4,927,844

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	273,431	434	5,533	---	189,040	---	189,040	107,204	75	10,747	64,302	650,766	---	---	53,399	6,500	710,665
Bricelyn	201,176	---	233	15,097	147,185	25,026	187,308	51,613	830	24,679	19,568	485,407	---	---	---	16,000	501,407
Brook Park	36,366	1,883	12,234	3,291	32,128	4,000	39,419	46,036	33	757	3,258	139,986	---	---	---	2,986	142,972
Brooklyn Center	25,803,811	1,632,828	1,080,983	1,070,683	6,277,269	268,704	7,616,656	1,002,856	348,045	1,323,823	404,083	39,213,085	---	1,771,717	---	1,243,835	42,228,637
Brooklyn Park	65,575,636	1,484,117	3,444,861	7,517,124	8,358,022	885,056	16,760,202	6,536,939	229,854	5,194,512	803,213	100,029,334	---	14,120	10,229,540	17,665,794	127,938,788
Brooks	29,586	---	6	---	35,332	---	35,332	19,541	---	17,083	9,131	110,679	---	---	---	---	110,679
Brookston	46,401	---	1,000	---	20,585	---	20,585	7,410	---	39	2,891	78,326	---	---	---	---	78,326
Brooten	490,193	---	8,198	---	872,899	3,342	876,241	87,166	2,635	56,175	716,279	2,236,887	---	2,108	---	---	2,238,995
Browerville	200,332	50,839	1,085	---	361,439	---	361,439	68,996	1,827	26,632	77,655	788,805	---	---	30,850	77,343	896,998
Browns Valley	348,273	---	3,513	146,982	485,942	---	632,924	79,460	1,671	8,436	141,447	1,215,724	500,000	---	---	---	1,715,724
Brownsdale	212,536	3,001	4,680	---	296,650	17,690	314,340	1,050	---	8,615	2,460	546,682	300,000	---	---	---	846,682
Brownsville	139,470	26,005	2,907	---	119,872	625	120,497	161,117	43	5,572	62,913	518,524	26,000	8,150	---	38,241	590,915
Brownton	519,002	92,111	20,660	---	367,176	500	367,676	156,411	2,807	38,946	53,538	1,251,151	---	88,604	---	136,760	1,476,515
Bruno	36,985	---	975	86,228	25,840	---	112,068	26,601	---	252	12,281	189,162	---	---	---	---	189,162
Buckman	65,082	---	3,150	---	54,190	---	54,190	850	80	4,247	14,804	142,403	---	5,030	---	---	147,433
Buffalo	10,318,140	377,256	716,821	5,915,306	3,369,679	33,892	9,318,877	4,154,670	40,528	329,427	433,028	25,688,747	5,630,501	105,260	2,109,753	300,147	33,834,408
Buffalo Lake	758,205	127,042	20,057	---	310,389	---	310,389	39,299	5,107	38,238	73,832	1,372,169	12,217	---	---	---	1,384,386
Buhl	371,196	20,655	7,421	---	532,150	270,878	803,028	66,565	1,051	2,430	49,215	1,321,561	---	5,000	3,066,439	180,395	4,573,395
Burnsville	53,197,243	1,674,738	2,680,749	3,428,450	7,521,514	1,051,916	12,001,880	11,071,202	249,777	3,941,300	241,345	85,058,234	1,059,510	65,284	822,790	3,091,051	90,096,869
Burtrum	24,118	---	2,320	---	41,581	1,131	42,712	4,871	133	156	12,566	86,876	---	---	---	---	86,876
Butterfield	142,420	1,459	5,033	2,000	263,774	---	265,774	66,430	24	5,099	5,584	491,823	---	---	---	1,320	493,143
Byron	5,956,004	110,252	54,048	2,950	1,474,809	43,283	1,521,042	433,833	7,224	299,979	224,475	8,606,857	---	13,093	---	301,035	8,920,985
Caledonia	1,175,091	9,644	14,066	---	1,356,493	46,011	1,402,504	451,596	9,376	41,207	89,827	3,193,311	---	47,376	8,365	1,458,217	4,707,269
Callaway	68,602	---	98	---	102,957	---	102,957	93,417	5,738	60,853	1,008,243	1,339,908	---	---	---	131,687	1,471,595
Calumet	212,943	---	1,367	---	167,462	---	167,462	5,654	507	7	18,573	406,513	---	---	46,539	---	453,052
Cambridge	8,538,675	399,194	715,411	2,536,417	2,703,250	171,167	5,410,834	1,718,203	57,170	856,258	165,666	17,861,411	---	25,345	775,000	2,274,669	20,936,425
Campbell	39,377	---	250	---	75,787	---	75,787	22,980	153	302	12,767	151,616	---	750	---	---	152,366
Canby	1,078,720	5,747	3,075	210,062	995,947	---	1,206,009	321,654	1,672	53,615	184,012	2,854,504	---	15,400	---	---	2,869,904
Cannon Falls	4,058,119	177,411	48,298	50,000	1,098,908	122,338	1,271,246	296,135	20,665	358,275	230,228	6,460,377	600,000	---	428,984	796,256	8,285,617
Canton	167,841	---	1,465	1,450	128,403	---	129,853	27,100	384	7,037	40,417	374,097	---	---	---	31,550	405,647

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	191,335	---	18,268	---	164,810	---	164,810	95,977	1,214	15,948	24,284	511,836	---	---	---	13,000	524,836
Carlton	534,580	16,542	25,025	46,424	420,416	5,000	471,840	661,751	1,411	60,853	57,123	1,829,125	---	42,412	---	426,053	2,297,590
Carver	4,200,597	104,924	491,457	213,760	548,989	1,152,472	1,915,221	359,979	7,594	243,861	35,048	7,358,681	---	12,111	271,793	376,170	8,018,755
Cass Lake	385,932	---	6,150	41,400	463,600	13,510	518,510	84,982	---	36,122	55,850	1,087,546	---	3,500	21,579	3,324	1,115,949
Cedar Mills	23,028	---	683	---	9,747	---	9,747	---	---	19	---	33,477	---	---	6,961	---	40,438
Center City	351,536	---	15,270	460	102,486	---	102,946	199,387	201	4,093	47,729	721,162	---	---	21,215	85,919	828,296
Centerville	3,110,386	198,640	216,353	---	290,358	88,694	379,052	12,486	12,986	117,041	59,517	4,106,461	---	---	---	285,933	4,392,394
Ceylon	84,337	14,076	1,810	1,097,706	181,701	1,448	1,280,855	40,622	70	3,756	4,813	1,430,339	---	---	---	8,166	1,438,505
Champlin	16,102,190	2,531,549	633,932	2,863	2,018,457	148,356	2,169,676	2,731,924	150,329	983,572	1,543,691	26,846,863	6,119,213	27,251	426,600	4,674,750	38,094,677
Chandler	127,864	---	---	---	93,370	---	93,370	51,840	---	12,446	59,467	344,987	---	17,750	---	21,750	384,487
Chanhassen	15,731,286	1,318,777	1,952,623	378,637	3,432,152	144,633	3,955,422	1,099,004	76,295	1,055,081	288,661	25,477,149	506,576	293,907	---	793,623	27,071,255
Chaska	17,692,440	1,264,412	3,171,358	11,834,945	4,950,407	3,877,984	20,663,336	14,701,323	50,110	1,189,685	456,106	59,188,770	15,277,129	25,425	7,097,687	10,167,111	91,756,122
Chatfield	2,853,554	3,348	31,636	---	1,647,442	224,191	1,871,633	407,557	5,048	123,814	200,996	5,497,586	1,973,580	3,754	379,349	499,101	8,353,370
Chickamaw Beach	41,432	858	3,432	---	6,032	---	6,032	---	---	3,626	---	55,380	---	---	---	---	55,380
Chisago City	3,665,777	169,092	39,632	---	1,361,818	42,867	1,404,685	488,414	---	85,881	356,421	6,209,902	662,000	25,275	114,320	31,300	7,042,797
Chisholm	1,976,585	89,861	33,629	2,819,243	7,556,256	1,057,267	11,432,766	1,036,033	31,500	64,222	158,039	14,822,635	195,290	13,795	---	---	15,031,720
Chokio	89,430	---	2,105	---	172,355	---	172,355	33,885	577	8,673	10,997	318,022	---	---	---	---	318,022
Circle Pines	3,350,094	276,500	106,241	---	804,585	225,430	1,030,015	327,310	9,139	351,823	43,439	5,494,561	---	---	3,054,486	315,606	8,864,653
Clara City	1,448,764	85,629	4,520	193,157	702,118	---	895,275	185,135	2,409	46,489	99,070	2,767,291	864,620	---	313,125	3,000	3,948,036
Claremont	455,608	15,298	38,312	---	214,328	---	214,328	36,439	183	49,812	81,605	891,585	---	1,018	---	---	892,603
Clarissa	210,818	---	420	---	295,261	---	295,261	37,450	860	58,690	71,785	675,284	---	39,717	26,226	---	741,227
Clarkfield	598,776	174,012	21,991	---	441,537	49,092	490,629	84,260	2,221	5,219	67,414	1,444,522	2,309,076	242,810	323,000	79,000	4,398,408
Clarks Grove	155,676	---	13,282	---	281,854	---	281,854	59,026	---	2,628	44,656	557,122	---	---	---	31,001	588,123
Clear Lake	411,394	---	132,423	---	148,893	362	149,255	288,172	647	62,599	133,243	1,177,733	---	---	5,000	33,073	1,215,806
Clearbrook*	260,833	---	1,014	48,976	78,197	---	127,173	165,894	---	---	100,719	655,633	1,566,044	3,432	---	---	2,225,109
Clearwater	1,903,923	38,235	166,370	361,903	139,205	---	501,108	369,811	13,175	76,405	167,443	3,236,470	---	275	---	329,682	3,566,427
Clements	65,963	---	100	---	76,083	---	76,083	18,859	---	2,338	7,201	170,544	---	1,871	---	---	172,415
Cleveland	371,525	---	16,189	---	283,566	21,783	305,349	63,464	12,221	14,546	100,181	883,475	---	3,018	---	70,500	956,993
Climax	91,198	---	550	1,136,742	119,018	---	1,255,760	7,800	1,214	2,510	13,606	1,372,638	---	38,555	---	---	1,411,193
Clinton	185,959	58,455	795	32,658	190,518	---	223,176	43,051	---	290	101,490	613,216	---	---	---	---	613,216

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*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Clitherall	11,537	---	5,300	---	26,341	---	26,341	---	---	6,031	6,558	55,767	---	---	---	---	55,767
Clontarf	58,714	---	500	---	36,610	---	36,610	18,443	---	4,006	32,501	150,774	---	160	---	15,000	165,934
Cloquet	5,952,064	51,302	132,222	38,209	4,421,191	11,224	4,470,624	955,841	78,426	203,114	74,945	11,918,538	---	28,421	1,130,000	827,087	13,904,046
Coates	51,297	---	14,887	---	6,509	---	6,509	11,486	2,477	1,899	3,463	92,018	---	---	---	---	92,018
Cobden	3,691	---	1,612	---	3,951	---	3,951	---	---	112	4,550	13,916	---	150	---	---	14,066
Cohasset	4,051,648	---	12,616	225,312	227,223	130,000	582,535	221,498	2,484	75,295	25,053	4,971,129	8,756	22,055	---	2,892,475	7,894,415
Cokato	1,631,691	---	87,107	41,486	761,289	28,838	831,613	309,510	8,055	142,691	189,431	3,200,098	---	92,918	---	513,085	3,806,101
Cold Spring	2,707,204	601,505	142,430	5,523	1,110,321	---	1,115,844	631,960	36,072	212,297	105,661	5,552,973	4,476,107	3,854	113,764	133,651	10,280,349
Coleraine	1,230,137	17,281	8,390	---	712,713	163,920	876,633	145,718	6,326	1,649	36,706	2,322,840	---	10,046	28,013	310,159	2,671,058
Cologne	1,728,119	131,870	150,408	---	394,412	96,745	491,157	304,202	2,828	64,782	107,074	2,980,440	2,696,980	---	---	---	5,677,420
Columbia Heights	17,669,317	819,886	752,032	208,867	4,912,456	1,822,925	6,944,248	900,426	106,431	1,034,720	143,381	28,370,441	9,478,229	---	520,900	395,344	38,764,914
Columbus	4,567,762	534,217	243,176	740,581	185,312	36,021	961,914	243,956	25,154	184,455	143,411	6,904,045	---	142,650	---	970,951	8,017,646
Comfrey	322,808	9,078	2,305	265,012	148,227	17,572	430,811	281,490	133	42,386	84,041	1,173,052	---	---	---	18,750	1,191,802
Comstock	15,397	---	---	---	17,800	---	17,800	61,276	155	120	1,712	96,460	---	---	---	---	96,460
Conger	68,544	---	1,200	---	59,785	---	59,785	53,373	---	1,155	1,160	185,217	---	---	---	---	185,217
Cook	494,906	---	7,440	68,354	323,127	252,362	643,843	266,520	2,116	29,754	87,684	1,532,263	---	8,500	---	88,920	1,629,683
Coon Rapids	39,704,657	2,149,249	2,155,090	2,927,276	7,104,815	1,325,269	11,357,360	4,473,397	206,686	3,644,414	423,421	64,114,274	2,502,462	250,994	---	1,200,077	68,067,807
Corcoran	7,105,113	111,151	1,733,964	649,081	990,596	24,150	1,663,827	8,254,343	30,058	847,268	134,418	19,880,142	4,166,391	26,399	602,600	2,330,508	27,006,040
Correll	16,261	---	---	13,793	6,958	---	20,751	---	---	349	---	37,361	---	---	---	---	37,361
Cosmos	290,917	200,033	1,722	229,302	700,509	---	929,811	126,367	1,436	20,654	18,098	1,589,038	601,056	---	---	---	2,190,094
Cottage Grove	23,364,342	2,202,377	2,698,807	196,966	27,285,630	1,085,505	28,568,101	11,181,235	333,250	2,274,183	1,048,929	71,671,224	8,135,387	344,808	1,635,061	1,505,858	83,292,338
Cottonwood	833,515	10,477	9,694	180,477	433,740	---	614,217	222,210	825	21,696	51,889	1,764,523	256,510	96,755	---	71,583	2,189,371
Courtland	236,290	11,758	7,560	---	148,112	---	148,112	---	---	34,194	53,194	491,108	---	---	---	5,757	496,865
Credit River	2,530,459	303,702	380,183	612,520	342,194	---	954,714	38,461	7,490	345,006	149,836	4,709,851	---	---	---	---	4,709,851
Cromwell	200,975	---	1,140	---	201,103	30,360	231,463	59,759	---	---	21,808	515,145	---	---	117,825	127,341	760,311
Crookston	3,975,176	322,633	152,080	24,485	5,608,601	---	5,633,086	1,358,568	126,620	234,867	119,489	11,922,519	126,940	12,035	21,530	---	12,083,024
Crosby	1,583,204	12,590	122,157	5,106	1,319,857	378,800	1,703,763	771,934	15,386	143,034	169,492	4,521,560	---	129,717	---	711,382	5,362,659
Crosslake	4,279,359	37,277	138,207	15,718	285,218	25,011	325,947	464,356	29,499	461,169	130,529	5,866,343	---	26,000	---	---	5,892,343
Crystal	15,344,115	1,662,632	999,910	71,623	4,389,975	113,090	4,574,688	1,093,023	216,028	867,738	130,933	24,889,067	---	29,494	671,296	137	25,589,994
Currie	136,386	---	1,060	78,043	123,915	---	201,958	22,277	---	5,302	62,480	429,463	---	---	---	52,485	481,948

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	277,619	---	9,815	9,934	65,408	8,792	84,134	70,452	1,228	1,398	81,313	525,959	---	---	12,233	---	538,192
Cyrus	101,788	---	1,275	111,827	118,466	---	230,293	19,457	---	6,304	124,939	484,056	---	---	---	---	484,056
Dakota	115,915	---	252	---	72,187	---	72,187	30,055	---	7,327	10,396	236,132	---	---	---	1,020	237,152
Dalton	84,824	---	350	---	104,677	8,290	112,967	66,474	175	297	6,282	271,369	---	5,872	---	---	277,241
Danube	370,351	---	785	5,000	214,769	---	219,769	129,013	647	19,960	72,455	812,980	---	---	---	42,395	855,375
Danvers	68,812	1,921	1,154	42,381	43,764	---	86,145	54,223	---	4,561	147,782	364,598	10,500	---	---	---	375,098
Darfur	57,309	1,495	758	1,648	56,030	---	57,678	16,371	---	3,565	21,244	158,420	---	---	---	8,954	167,374
Darwin	91,441	13,599	3,650	50	74,033	---	74,083	27,942	---	15,666	64,925	291,306	---	---	603,559	---	894,865
Dassel	939,649	---	15,943	---	1,112,826	394,137	1,506,963	225,662	6,288	86,863	51,940	2,833,308	494,746	---	63,828	273,645	3,665,527
Dawson	1,435,026	599,933	3,317	204,857	746,024	18,270	969,151	208,906	4,228	189,691	3,093,995	6,504,247	1,513,022	---	199,498	772,726	8,989,493
Dayton	7,445,163	676,629	946,146	198,940	4,225,145	50,000	4,474,085	1,527,863	33,156	963,296	156,545	16,222,883	6,462,780	35,950	795,225	1,154,008	24,670,846
De Graff	21,064	---	120	---	39,808	---	39,808	3,617	187	212	1,119	66,127	---	1,200	---	---	67,327
Deephaven	3,315,098	1,437	464,210	50,865	473,151	---	524,016	315,882	32,941	134,335	279,512	5,067,431	239,524	18,807	122,611	---	5,448,373
Deer Creek	91,119	4,489	775	1,680	148,365	1,938	151,983	57,879	---	11,741	16,165	334,151	77,000	---	---	11,590	422,741
Deer River	1,020,802	10,413	25,132	860,088	1,148,911	95,000	2,103,999	315,629	12,168	1,015	82,875	3,572,033	---	---	237,131	817,866	4,627,030
Deerwood	622,433	17,589	21,187	---	139,114	---	139,114	322,869	2,175	12,759	86,791	1,224,917	---	1,522	22,515	63,606	1,312,560
Delano	5,242,816	85,556	908,395	344,348	1,278,756	40,846	1,663,950	1,475,494	---	117,881	4,011,568	13,505,660	18,450,703	5,000	4,491,448	2,971,983	39,424,794
Delavan	205,022	---	1,545	---	54,405	300	54,705	25,215	33	30,213	26,406	343,139	---	3,000	---	---	346,139
Delhi	27,926	---	85	---	39,233	---	39,233	1,697	---	---	4,400	73,341	---	---	---	9,000	82,341
Dellwood	872,531	---	88,318	9,172	51,346	2,256	62,774	16,615	2,047	786	269	1,043,340	2,193,000	---	---	---	3,236,340
Denham	11,685	---	1,800	842	3,064	---	3,906	2	---	301	---	17,694	---	---	---	---	17,694
Dennison	212,773	15,213	19,115	---	23,559	---	23,559	3,366	---	605	21,335	295,966	---	---	---	---	295,966
Dent	58,459	---	5,290	---	56,461	760	57,221	82,125	---	4,910	146,908	354,913	---	---	26,830	---	381,743
Detroit Lakes	9,827,200	1,343,437	374,839	737,761	1,928,319	2,976,931	5,643,011	1,958,003	68,956	980,986	821,869	21,018,301	12,314,714	85,590	6,862,618	2,482,042	42,763,265
Dexter	131,367	2,671	3,550	---	97,220	20,450	117,670	1,269	---	466	26,295	283,288	---	---	---	---	283,288
Dilworth	2,048,745	1,638,362	121,633	267,921	1,601,512	---	1,869,433	227,181	39,601	452,901	101,024	6,498,880	---	---	40,000	---	6,538,880
Dodge Center	2,321,728	169,761	50,215	---	2,174,699	13,008	2,187,707	152,581	8,213	244,158	93,254	5,227,617	---	---	---	---	5,227,617
Donaldson	13,817	---	---	---	9,623	---	9,623	3,070	---	528	1,246	28,284	---	---	---	---	28,284
Donnelly	54,926	18,305	850	---	89,108	---	89,108	19,635	430	1,575	19,787	204,616	---	1,500	---	32,007	238,123
Doran	20,705	---	---	---	13,916	---	13,916	11,484	3	981	78	47,167	---	---	---	---	47,167

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	402,022	17,023	36,118	---	229,521	---	229,521	31,620	590	32,148	339,913	1,088,955	---	---	---	409,161	1,498,116
Dovray	31,278	---	620	---	29,342	---	29,342	23,100	---	1,992	13,029	99,361	---	---	---	8,839	108,200
Duluth	96,771,394	1,124,890	2,243,847	25,805,131	49,171,013	4,873,497	79,849,641	13,098,211	490,779	7,204,931	6,779,052	207,562,745	9,455,748	3,563,740	6,974,591	28,798,328	256,355,152
Dumont	72,521	---	---	11,928	31,622	---	43,550	5,000	---	5	11,347	132,423	---	15,158	---	1,500	149,081
Dundas	1,521,868	---	96,446	---	263,510	---	263,510	28,228	10,690	68,606	18,476	2,007,824	---	30,000	---	110,232	2,148,056
Dundee	40,484	---	25	7,322	21,726	69,443	98,491	2,780	---	109	620	142,509	---	136,042	4,080	69,741	352,372
Dunnell	132,147	---	766	---	71,027	---	71,027	4,914	67	13,920	34,639	257,480	---	1,670	181,627	---	440,777
Eagan	49,390,861	2,621,601	1,861,394	1,936,558	11,127,617	78,491	13,142,666	6,635,557	362,635	2,966,493	518,794	77,500,001	---	145,174	4,101,721	12,108,985	93,855,881
Eagle Bend	249,923	90,711	725	31,112	214,662	---	245,774	26,511	347	43,777	170,639	828,407	---	---	---	58,202	886,609
Eagle Lake	1,125,708	55,132	170,962	---	876,173	---	876,173	414,890	2,784	188,883	181,137	3,015,669	---	---	100,000	---	3,115,669
East Bethel	6,648,415	302,086	329,157	---	1,509,820	99,065	1,608,885	573,871	21,392	260,341	202,909	9,947,056	---	---	---	650,000	10,597,056
East Grand Forks	8,229,120	1,072,939	124,848	1,238,613	4,826,245	21,939	6,086,797	1,640,052	75,479	220,813	175,533	17,625,581	21,450	80,591	423,035	832,404	18,983,061
East Gull Lake	719,455	26,551	26,550	---	248,022	---	248,022	18,947	---	3,881	49,632	1,093,038	719,000	---	---	186,687	1,998,725
Easton	162,658	---	2,365	---	628,407	---	628,407	47,249	---	2,690	6,055	849,424	---	---	---	---	849,424
Echo	227,090	88	405	---	153,744	---	153,744	26,252	---	3,472	50,775	461,826	---	---	---	---	461,826
Eden Prairie	52,637,903	787,819	4,320,563	840,335	6,613,701	233,678	7,687,714	7,823,658	351,891	3,375,808	588,219	77,573,575	36,491	---	2,533,884	8,734,063	88,878,013
Eden Valley	605,279	36,115	29,937	28,516	465,447	---	493,963	137,251	2,446	109,612	168,091	1,582,694	---	---	---	79,965	1,662,659
Edgerton	721,446	3,530	8,620	121,581	459,922	26,906	608,409	315,313	1,129	23,377	213,439	1,895,263	178,000	---	---	---	2,073,263
Edina	59,826,689	3,609,885	5,716,734	1,567,188	6,101,831	49,949	7,718,968	7,378,610	488,872	5,324,618	752,608	90,816,984	1,275,608	77,700	346,104	4,429,444	96,945,840
Effie	39,757	---	1,500	---	24,470	---	24,470	12,923	---	152	41,530	120,332	---	---	---	---	120,332
Eitzen	129,929	---	1,000	---	83,589	---	83,589	10,756	---	4,180	114,240	343,694	---	---	---	100,000	443,694
Elba	37,099	---	6,994	---	30,798	---	30,798	1,275	---	---	2,133	78,299	---	---	---	---	78,299
Elbow Lake	785,136	109,959	6,796	502,798	678,961	13,528	1,195,287	849,732	2,439	153,140	17,689	3,120,178	8,431,451	58,603	174,000	22,518	11,806,750
Elgin	732,550	13,653	27,351	118	447,265	---	447,383	146,982	2,341	9,063	80,475	1,459,798	436,075	36,817	---	63,356	1,996,046
Elizabeth	38,979	---	2,850	5,647	64,479	---	70,126	36,315	---	2,763	40,641	191,674	---	---	---	---	191,674
Elk River	22,200,413	224,426	976,260	731,033	3,229,108	40,913	4,001,054	5,265,560	169,910	2,241,220	861,508	35,940,351	---	805,210	3,231,878	1,762,289	41,739,728
Elko New Market	3,133,021	111,632	246,669	28,570	557,934	---	586,504	672,188	9,371	63,682	272,778	5,095,845	824,248	---	---	679,910	6,600,003
Elkton	56,901	---	225	---	19,733	---	19,733	540	---	352	7,653	85,404	---	---	---	5,373	90,777
Ellendale	332,543	176,857	3,444	---	286,861	35,067	321,928	77,431	---	18,337	63,348	993,888	---	---	53,292	7,975	1,055,155
Ellsworth	168,368	---	1,600	90,909	224,765	6,025	321,699	63,754	47	35,268	2,405	593,141	---	---	---	---	593,141

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Elmdale	20,126	---	2,052	---	16,096	1,861	17,957	13,735	26	397	4,848	59,141	---	750	---	---	59,891
Elmore	329,215	2,684	514	30,000	299,840	15,941	345,781	17,481	652	16,112	7,944	720,383	---	---	---	136,000	856,383
Elrosa	27,957	---	4,198	13,827	74,986	1,000	89,813	15,345	---	1,515	45,775	184,603	---	---	---	---	184,603
Ely	2,172,977	---	151,776	199,785	3,443,453	979,508	4,622,746	842,373	36,598	162,987	150,436	8,139,893	---	86,848	---	52,335	8,279,076
Elysian	813,382	94,031	44,563	---	125,999	12,842	138,841	50,330	640	20,434	110,453	1,272,674	1,825,464	---	---	60,078	3,158,216
Emily	1,226,687	15,361	39,944	38,056	75,042	32,633	145,731	94,379	4,411	20,274	64,747	1,611,534	---	14,881	---	754	1,627,169
Emmons	205,587	---	948	---	143,571	---	143,571	57,463	---	6,448	48,250	462,267	---	25,599	---	2,010	489,876
Empire	1,805,530	---	227,861	211,745	163,452	35,930	411,127	151,509	5,711	50,898	15,799	2,668,435	---	---	---	---	2,668,435
Erhard	35,599	---	1,725	---	38,895	---	38,895	28,008	---	4,451	10,406	119,084	---	---	---	---	119,084
Erskine	199,912	---	453	---	176,395	---	176,395	75,735	---	1,429	21,587	475,511	---	6,703	---	---	482,214
Evan	17,268	---	1,000	---	18,126	---	18,126	---	---	535	400	37,329	---	---	---	---	37,329
Evansville	293,154	46,714	784	---	228,994	---	228,994	38,628	727	12,852	95,663	717,516	---	62,538	53,980	191,185	1,025,219
Eveleth	2,190,921	64,210	25,169	---	4,342,195	54,160	4,396,355	733,350	30,680	18,608	262,993	7,722,286	386,000	---	---	43,236	8,151,522
Excelsior	3,332,175	195,915	456,894	260,644	106,549	661,801	1,028,994	810,843	89,889	342,279	168,621	6,425,610	6,551,089	2,000,000	200,000	1,472,772	16,649,471
Eyota	974,177	106,693	80,052	125,902	708,638	---	834,540	86,215	1,164	42,776	95,144	2,220,761	---	---	109,159	1,516,877	3,846,797
Fairfax	502,682	107,526	8,254	203,322	606,186	---	809,508	280,495	3,927	36,629	154,090	1,903,111	---	7,000	831,931	381,474	3,123,516
Fairmont	8,066,254	611,308	135,266	1,203,750	5,328,276	---	6,532,026	1,497,844	37,792	1,032,550	763,866	18,676,906	---	4,580	1,190,906	1,644,568	21,516,960
Falcon Heights	2,843,641	213,191	389,617	---	1,682,020	16,091	1,698,111	261,632	17,962	389,278	51,647	5,865,079	520,000	4,000	---	1,034,000	7,423,079
Faribault	12,537,851	338,518	912,539	1,693,730	12,480,427	238,767	14,412,924	5,296,008	144,379	1,093,970	418,237	35,154,426	439,325	103,330	308,773	99,839	36,105,693
Farmington	15,452,433	520,116	927,731	952,451	3,870,368	121,049	4,943,868	2,272,499	57,509	1,277,985	196,727	25,648,868	714,239	136,368	1,865,816	3,079,388	31,444,679
Farwell	15,090	---	25	---	16,251	---	16,251	2,858	---	880	6,441	41,545	---	---	---	---	41,545
Federal Dam	57,685	1,284	550	---	13,075	---	13,075	---	---	128	96,669	169,391	---	---	609	---	170,000
Felton	16,092	16,107	877	---	57,855	---	57,855	7,096	---	6,747	16,135	120,909	51,000	---	---	73,867	245,776
Fergus Falls	8,454,623	384,844	266,968	1,468,566	8,596,653	483,153	10,548,372	1,869,448	82,042	676,959	1,264,157	23,547,413	2,231,694	---	2,301,037	3,387,978	31,468,122
Fertile [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fifty Lakes	620,808	---	19,300	25,095	44,250	3,315	72,660	11,962	600	6,753	132,124	864,207	---	---	136,000	---	1,000,207
Finlayson	96,258	---	1,435	---	80,958	---	80,958	120,918	---	6,232	10,256	316,057	---	---	35,000	7,500	358,557
Fisher	152,581	7,090	3,139	35,753	152,109	---	187,862	27,522	---	6,963	1,175	386,332	---	15,400	---	---	401,732
Flensburg	92,033	---	2,390	---	71,650	---	71,650	7,748	200	54	70,697	244,772	---	---	---	---	244,772
Floodwood	382,287	---	12,550	51,078	829,521	25,405	906,004	169,656	1,930	616	47,593	1,520,636	---	31,500	13,018	18,733	1,583,887

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Florence	20,436	---	---	---	11,411	---	11,411	1,031	20	298	384	33,580	---	---	---	---	33,580
Foley	1,362,880	92,438	58,801	47,992	1,099,272	31,570	1,178,834	452,603	11,543	93,585	111,851	3,362,535	---	---	6,000	390,392	3,758,927
Forada	108,642	---	5,673	102,696	53,010	---	155,706	156,034	363	10,004	48,903	485,325	---	---	---	37,500	522,825
Forest Lake	14,282,771	20,505	609,080	16,254	2,366,123	---	2,382,377	1,735,508	98,767	579,147	501,543	20,209,698	---	331,994	---	---	20,541,692
Foreston	141,054	---	8,076	93,308	73,985	75	167,368	15,076	540	635	62,917	395,666	---	---	---	---	395,666
Fort Ripley	24,178	---	3,400	---	4,623	---	4,623	2,470	1,733	713	16,023	53,140	---	---	---	1,275	54,415
Fosston	596,641	83,151	5,096	3,919,016	1,440,070	90,857	5,449,943	632,732	5,474	152,759	175,791	7,101,587	1,390,661	---	613,388	210,880	9,316,516
Fountain	164,732	---	3,200	---	116,387	20,918	137,305	8,000	1,566	646	96,022	411,471	---	---	---	---	411,471
Foxhome	15,309	---	---	---	35,703	---	35,703	300	---	1,483	1,700	54,495	---	---	---	---	54,495
Franklin	177,785	518	5,030	---	218,173	---	218,173	55,440	861	28,500	125,797	612,104	---	---	---	---	612,104
Frazee	568,503	120,085	17,179	---	1,276,760	5,073	1,281,833	289,139	4,530	44,385	50,830	2,376,484	---	---	---	100,873	2,477,357
Freeborn	122,593	---	800	---	119,257	---	119,257	20,918	---	7,441	21,761	292,770	---	---	---	---	292,770
Freeport	570,824	192,281	39,668	---	199,294	33	199,327	110,959	1,521	14,966	47,054	1,176,600	79,871	---	82,000	548,879	1,887,350
Fridley	26,390,843	683,922	1,131,770	1,468,869	6,735,319	1,516,827	9,721,015	3,865,747	195,926	3,466,400	2,381,721	47,837,344	592,308	316,026	338,500	789,255	49,873,433
Frost	132,138	---	1,353	---	67,089	---	67,089	15,763	1,113	1,376	107,561	326,393	---	3,001	---	14,250	343,644
Fulda	515,093	37	5,160	43,050	595,984	30,285	669,319	205,399	984	3,972	38,066	1,438,030	---	28,752	89,378	202,391	1,758,551
Funkley	377	---	---	---	1,852	---	1,852	---	---	---	---	2,229	---	---	---	---	2,229
Garfield	176,513	---	7,193	---	115,258	194	115,452	128,007	1,280	5,100	18,725	452,270	200,000	20,000	---	---	672,270
Garrison	241,987	---	12,355	71,700	99,814	994	172,508	235,605	855	5,094	226,253	894,657	---	---	---	---	894,657
Garvin	58,893	---	1,000	---	71,124	---	71,124	4,675	---	749	17,316	153,757	---	20,400	---	28,000	202,157
Gary	62,507	337	630	---	77,993	---	77,993	27,035	---	175	2,973	171,650	---	1,179	---	---	172,829
Gaylord	1,993,737	324,448	115,876	28,790	1,320,781	159,015	1,508,586	226,053	27,960	156,766	581,856	4,935,282	---	42,250	75,000	175,129	5,227,661
Gem Lake	674,661	94,782	24,208	27,321	23,381	1,292	51,994	14,103	902	38,514	27,653	926,817	---	---	---	20,000	946,817
Geneva	168,789	---	635	---	84,646	---	84,646	24,707	---	7,339	13,075	299,191	---	---	---	---	299,191
Genola	17,500	---	8,405	---	3,386	1,715	5,101	5,431	299	782	54	37,572	---	---	---	---	37,572
Georgetown	1,829	870	900	---	18,032	14,893	32,925	6,911	---	2,720	---	46,155	---	---	---	---	46,155
Ghent	278,451	---	6,963	4,982	139,695	---	144,677	68,624	23	2,208	23,930	524,876	1,105,000	4,520	---	107,739	1,742,135
Gibbon	514,860	44,371	7,811	5,000	397,729	105,221	507,950	151,782	7,626	9,249	135,917	1,379,566	---	87,000	---	---	1,466,566
Gilbert [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Gilman	47,197	---	1,139	---	38,638	92	38,730	74,684	---	3,187	6,475	171,412	---	---	---	---	171,412

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Glencoe	3,347,571	796,696	99,721	---	2,177,794	105,000	2,282,794	345,385	53,796	31,047	644,166	7,601,176	5,124,939	75,529	1,532,000	759,316	15,092,960
Glenville	133,956	---	3,755	---	316,364	---	316,364	47,808	---	5,369	23,673	530,925	---	---	---	180,538	711,463
Glenwood	2,527,933	---	105,831	84,310	1,044,562	---	1,128,872	345,540	9,507	86,837	123,588	4,328,108	---	35,000	85,000	546,621	4,994,729
Glyndon	800,069	470,338	19,493	---	551,240	53,858	605,098	247,897	21,855	12,633	36,294	2,213,677	3,046,420	10,336	---	---	5,270,433
Golden Valley	32,864,266	879,711	3,264,091	50,000	5,113,284	---	5,163,284	2,436,342	101,924	2,530,469	697,147	47,937,234	4,253,951	369,350	30,000	3,805,225	56,395,760
Gonvick	134,759	---	191	23,126	121,901	---	145,027	91,777	---	13,733	42,944	428,431	119,500	---	---	---	547,931
Good Thunder	391,184	14,092	1,240	---	250,779	1,544	252,323	103,696	350	27,938	31,877	822,700	---	70	---	---	822,770
Goodhue	767,829	5,677	54,370	7,130	472,656	---	479,786	19,548	7,978	3,539	25,495	1,364,222	---	1,295	---	---	1,365,517
Goodridge	26,422	255	---	---	54,458	---	54,458	---	---	---	1,386	82,521	---	---	---	---	82,521
Goodview	1,928,417	33,517	33,011	---	724,485	---	724,485	11,533	18,762	25,356	172,190	2,947,271	---	331,972	---	2,000	3,281,243
Graceville	258,563	3	3,755	2,316	268,383	23,000	293,699	639,302	100	14,833	49,609	1,259,864	---	31,500	---	45,500	1,336,864
Granada	21,720	---	798	31,145	125,621	---	156,766	---	480	4,640	19,266	203,670	---	9,446	---	---	213,116
Grand Marais	991,486	105,576	85,594	89,010	169,931	298,582	557,523	1,937,791	330	48,030	119,351	3,845,681	---	---	547,847	379,607	4,773,135
Grand Meadow	849,118	152,017	5,380	1,094	501,272	44,930	547,296	245,260	180	30,906	86,193	1,916,350	---	99,370	---	296,709	2,312,429
Grand Rapids	10,310,918	264,640	440,743	2,924,978	11,178,721	3,170,483	17,274,182	2,607,639	110,569	316,573	5,593,870	36,919,134	2,827,554	52,156	---	1,285,790	41,084,634
Granite Falls	2,314,419	117,240	63,518	699,028	2,809,392	1,400	3,509,820	589,028	22,887	223,452	948,858	7,789,222	1,615,000	35,944	585,118	1,091,387	11,116,671
Grant	1,479,698	169,234	284,081	---	175,041	9,206	184,247	26,914	10,134	131,136	34,412	2,319,856	---	---	---	---	2,319,856
Grasston	13,085	---	1,224	---	34,383	---	34,383	11,350	---	13	1,129	61,184	---	---	---	---	61,184
Green Isle	612,157	---	90,424	2,000	161,714	3,277	166,991	208,096	1,530	13,337	52,797	1,145,332	---	30,000	---	44,400	1,219,732
Greenbush	343,820	1,083	2,944	323,532	342,863	---	666,395	132,072	43	6,250	126,395	1,279,002	---	---	---	13,055	1,292,057
Greenfield	2,388,461	227,356	203,955	8,821	135,781	21,887	166,489	253,743	6,229	84,389	2,946	3,333,568	1,781,109	51,500	---	7,273	5,173,450
Greenwald	40,612	1,609	1,770	9	51,372	---	51,381	698	---	589	20,129	116,788	---	8,738	---	15,000	140,526
Greenwood	649,608	---	78,457	---	31,682	2,029	33,711	76,776	9,736	32,436	35,528	916,252	---	---	20,000	152,211	1,088,463
Grey Eagle	148,941	6,656	4,427	202,645	131,325	14,081	348,051	71,958	1,427	10,878	26,880	619,218	---	---	115,163	59,962	794,343
Grove City	237,032	82,834	9,364	---	268,385	---	268,385	57,352	2,543	18,545	59,986	736,041	---	4,329	---	---	740,370
Grygla	94,886	260	2,677	203,655	97,542	20,000	321,197	87,967	---	4,758	81,297	593,042	---	---	9,042	---	602,084
Gully	14,348	---	1,624	---	15,496	---	15,496	5,365	10	3,800	7,231	47,874	---	---	---	---	47,874
Hackensack	243,269	---	4,730	93,375	39,569	52,046	184,990	9,726	---	1,508	77,665	521,888	---	8,000	114,416	158,856	803,160
Hadley	46,286	---	---	---	13,362	---	13,362	12,929	---	720	10,854	84,151	---	---	10,000	---	94,151
Hallock	457,157	86,992	7,255	19,487	495,398	10,155	525,040	177,557	826	72,665	108,069	1,435,561	---	34,550	---	---	1,470,111

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Halma	17,463	---	700	---	17,270	---	17,270	125	---	---	---	35,558	---	---	---	---	35,558
Halstad	260,511	22,925	1,285	79,428	294,314	---	373,742	22,761	170	16,052	228,551	925,997	---	9,272	---	7,000	942,269
Ham Lake	6,305,371	63,394	463,755	1,400,686	1,874,955	94,122	3,369,763	474,432	40,830	488,945	102,256	11,308,746	---	2,000	---	1,658,500	12,969,246
Hamburg	566,067	1,150	9,700	---	116,155	11,776	127,931	43,996	810	11,576	33,256	794,486	---	7,502	---	165,392	967,380
Hammond	26,037	---	3,977	13,930	42,138	---	56,068	7,700	---	576	3,591	97,949	---	---	---	---	97,949
Hampton	324,367	25,238	10,457	---	159,973	---	159,973	10,766	2,559	12,043	51,163	596,566	---	---	50,867	122,647	770,080
Hancock	256,049	18,542	3,390	1,175	353,447	2,166	356,788	35,468	273	12,402	68,560	751,472	1,955,616	1,500	---	87,750	2,796,338
Hanley Falls	149,605	---	139	1,160,283	858,567	---	2,018,850	39,961	---	3,451	95,359	2,307,365	3,019,407	---	---	---	5,326,772
Hanover	2,213,094	---	448,426	---	381,107	7,270	388,377	839,257	4,536	255,579	78,464	4,227,733	---	36,044	---	---	4,263,777
Hanska	311,257	64,651	3,455	---	174,736	---	174,736	73,601	6	9,461	121,886	759,053	---	---	209,079	252,487	1,220,619
Harding	14,988	599	2,600	---	17,918	1,862	19,780	29,233	---	105	485	67,790	---	---	---	10,000	77,790
Hardwick	68,330	---	1,502	10,200	66,494	42,733	119,427	75,507	---	776	107,745	373,287	---	---	---	---	373,287
Harmony	893,781	131,514	7,533	2,100	461,745	55,635	519,480	366,957	1,367	66,477	116,441	2,103,550	---	10,400	171,772	177,500	2,463,222
Harris	586,333	---	6,955	376,675	283,745	---	660,420	700	645	4,962	47,713	1,307,728	494,337	---	---	---	1,802,065
Hartland	149,857	---	2,167	---	408,784	---	408,784	24,503	---	5,753	80,474	671,538	---	---	---	---	671,538
Hastings	17,934,335	618,412	809,581	419,461	3,002,122	192,233	3,613,816	4,583,363	86,689	1,195,332	139,294	28,980,822	3,451,249	811,831	341,002	3,372,631	36,957,535
Hatfield	21,043	---	1,200	---	3,829	---	3,829	2	2,312	139	900	29,425	---	---	---	---	29,425
Hawley	1,109,426	427,038	15,380	231,913	939,192	13,785	1,184,890	837,919	22,843	71,625	128,850	3,797,971	1,532,897	198,230	528,918	837,596	6,895,612
Hayfield	688,780	75,173	11,787	---	607,392	12,751	620,143	25,364	3,840	15,750	181,281	1,622,118	---	---	---	20,000	1,642,118
Hayward	192,715	---	900	2,780	81,970	---	84,750	57,655	---	---	49,220	385,240	---	---	---	---	385,240
Hazel Run	14,650	---	---	---	14,900	---	14,900	12,744	---	212	13	42,519	---	---	---	---	42,519
Hector	1,026,331	18,001	38,224	252,890	429,379	---	682,269	206,852	9,658	20,504	241,280	2,243,119	---	---	---	178,592	2,421,711
Heidelberg	36,123	---	2,166	339	8,853	---	9,192	2	---	279	331	48,093	---	---	---	---	48,093
Henderson	650,769	---	19,385	7,990	486,779	77,497	572,266	32,134	2,126	2,139	58,303	1,337,122	410,000	---	---	---	1,747,122
Hendricks	450,833	---	4,769	17,370	466,694	---	484,064	91,997	693	13,311	129,648	1,175,315	---	111,913	---	269,051	1,556,279
Hendrum	156,560	1,445	283	---	107,339	3,375	110,714	29,766	---	13	82,923	381,704	100,201	---	2,912	45,221	530,038
Henning	274,731	5,963	2,815	741,900	379,581	1,203,824	2,325,305	92,806	1,277	23,709	80,485	2,807,091	900,870	18,313	370,000	---	4,096,274
Henriette	24,409	---	2,424	---	17,962	---	17,962	2,193	27	818	---	47,833	---	---	---	---	47,833
Herman	284,059	44,540	1,990	22,250	421,661	46,287	490,198	57,005	323	2,544	58,280	938,939	---	67,475	---	155,250	1,161,664
Hermantown	13,530,030	785,083	326,872	458,282	5,455,226	---	5,913,508	726,189	61,745	845,368	610,911	22,799,706	1,607,829	24,565	245,012	3,541,714	28,218,826

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

Name of City	Taxes	Special Assess- ments	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	Govern- mental Funds	
Heron Lake	271,270	---	2,587	---	337,946	8,977	346,923	246,841	580	25,575	138,673	1,032,449	---	---	17,500	119,445	1,169,394
Hewitt	70,254	---	1,330	131	99,364	---	99,495	38,280	485	2,307	21,234	233,385	---	---	---	22,680	256,065
Hibbing	9,548,083	28,581	317,987	639,658	16,323,361	778,469	17,741,488	2,413,695	150,816	1,863,110	707,449	32,771,209	---	78,184	---	1,319,417	34,168,810
Hill City	237,402	---	8,360	---	219,101	6,960	226,061	175,326	7,064	29,315	99,288	782,816	---	5,276	78,650	---	866,742
Hillman	5,219	---	3,970	---	7,064	---	7,064	160	337	---	---	16,750	---	---	---	---	16,750
Hills	145,451	---	1,550	100,000	395,592	---	495,592	190,139	253	58,910	9,218	901,113	---	---	---	---	901,113
Hilltop	1,114,538	---	32,421	---	211,256	22,542	233,798	83,566	3,094	26,169	11,539	1,505,125	---	---	---	---	1,505,125
Hinckley	918,676	5,615	43,476	142,068	720,464	---	862,532	206,986	7,530	34,611	63,540	2,142,966	199,000	9,500	255,504	9,000	2,615,970
Hitterdal	54,739	---	36	---	61,549	8,624	70,173	43,179	---	1,576	58,568	228,271	47,665	---	---	---	275,936
Hoffman	187,531	10,834	2,126	---	261,036	71,400	332,436	164,093	842	1,094	88,791	787,747	---	27,819	73,671	80,937	970,174
Hokah	348,243	261	2,925	176,210	242,910	19,529	438,649	86,251	3,392	21,106	21,864	922,691	---	---	---	---	922,691
Holdingford	291,199	10,616	6,995	---	267,614	99,823	367,437	178,671	939	12,129	23,868	891,854	---	---	---	---	891,854
Holland	46,758	---	1,532	357,265	67,697	---	424,962	4,500	511	11,795	10,730	500,788	---	---	---	62,028	562,816
Hollandale	129,498	---	1,274	---	94,966	---	94,966	62,722	---	3,578	32,731	324,769	---	---	---	---	324,769
Holloway	184,833	---	700	---	5,966	---	5,966	2,045	853	3,692	---	198,089	---	---	---	---	198,089
Holt	6,752	---	---	---	24,989	---	24,989	130	---	---	---	31,871	---	---	---	---	31,871
Hopkins	22,990,678	1,176,027	1,744,095	664,225	3,556,604	391,800	4,612,629	1,324,093	100,924	1,783,651	202,658	33,934,755	3,993,080	---	471,762	7,253,420	45,653,017
Houston	585,282	12,153	7,909	---	466,039	61,618	527,657	330,066	690	1,162	123,122	1,588,041	---	17,563	---	145,000	1,750,604
Howard Lake	1,765,727	7,005	96,020	---	969,784	9,128	978,912	932,111	100	(130,588)	109,654	3,758,941	1,558,133	86,444	33,456	371,063	5,808,037
Hoyt Lakes	1,800,341	---	8,721	168,832	1,569,945	46,829	1,785,606	1,509,518	10,486	29,414	285,953	5,430,039	49,376	---	6,000	387,049	5,872,464
Hugo	10,874,717	455,379	665,358	1,089,723	2,495,451	32,120	3,617,294	2,130,398	42,447	1,390,102	65,784	19,241,479	---	50,000	---	3,879,519	23,170,998
Humboldt	3,540	---	---	---	13,910	---	13,910	---	---	---	1,286	18,736	---	---	---	---	18,736
Hutchinson	9,213,684	481,036	363,240	2,334,000	6,775,602	215,819	9,325,421	3,300,089	52,141	889,140	659,870	24,284,621	1,450,890	98,284	4,526,991	1,813,749	32,174,535
Ihlen	38,158	---	1,000	---	16,314	30,000	46,314	---	---	948	---	86,420	---	---	---	31,678	118,098
Independence	3,630,868	127,281	490,911	263,373	182,870	9,220	455,463	428,066	29,185	82,540	39,955	5,284,269	---	---	---	1,044,500	6,328,769
International Falls	5,183,257	---	258,692	405,501	6,841,056	68,553	7,315,110	3,110,410	66,140	266,516	98,778	16,298,903	633,842	---	1,046,807	3,974,653	21,954,205
Inver Grove Heights	31,790,372	2,300,173	1,505,449	1,284,760	4,160,332	73,971	5,519,063	8,122,466	197,013	1,692,878	2,303,728	53,431,142	---	---	2,657,196	5,586,290	61,674,628
Iona	56,068	---	1,600	---	56,011	---	56,011	5,985	---	23	6,143	125,830	---	---	39,979	---	165,809
Iron Junction	10,823	---	---	---	26,170	3,274	29,444	---	---	22	916	41,205	---	---	---	---	41,205
Ironton	325,914	---	19,669	155,512	256,434	4,299	416,245	10,977	1,842	15,900	22,084	812,631	---	35,430	---	9,060	857,121

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Isanti	4,058,213	68,138	398,929	25,636	1,582,524	---	1,608,160	487,560	32,402	259,188	64,448	6,977,038	---	1,654,557	456,702	28,905	9,117,202
Isle	823,037	6,440	19,365	350	266,924	---	267,274	191,059	8,115	4,021	186,266	1,505,577	188,796	---	39,250	5,000	1,738,623
Ivanhoe	302,761	---	3,349	---	290,203	16,478	306,681	134,573	50	58	177,640	925,112	---	56,155	106,000	72,000	1,159,267
Jackson	2,052,159	3,441	61,403	309,090	1,807,684	---	2,116,774	277,677	8,421	280,870	106,110	4,906,855	1,414,053	141,845	1,083,009	1,613,970	9,159,732
Janesville	1,347,728	106,364	60,038	101,140	1,106,244	---	1,207,384	225,042	5,962	22,162	115,858	3,090,538	300,000	82	---	96,547	3,487,167
Jasper	219,452	---	2,010	172,696	318,117	12,968	503,781	137,824	699	12,744	126,120	1,002,630	---	---	---	165,547	1,168,177
Jeffers	196,185	9,299	1,455	---	172,885	---	172,885	36,023	---	4,701	18,778	439,326	---	---	---	---	439,326
Jenkins	330,647	33,893	12,438	39,261	44,087	---	83,348	4,053	4,574	14,388	7,000	490,341	344,075	10,939	---	---	845,355
Johnson	4,914	---	---	---	6,503	---	6,503	4,914	---	215	---	16,546	---	---	---	---	16,546
Jordan	5,995,722	98,469	267,773	100,037	1,298,027	139,275	1,537,339	586,199	3,018	235,633	303,204	9,027,357	321,716	277,225	207,137	602,491	10,435,926
Kandiyohi	186,355	---	1,274	---	186,521	---	186,521	109,158	---	37,815	73,809	594,932	---	---	---	---	594,932
Karlstad	258,779	32,687	1,000	42,945	3,511,353	---	3,554,298	81,268	---	3,109	557,932	4,489,073	---	---	---	50,000	4,539,073
Kasota	85,774	8,184	28,000	---	231,441	22,830	254,271	229,369	1,974	30,478	30,783	668,833	---	---	---	---	668,833
Kasson*	4,296,562	378,426	117,815	102,430	5,803,233	202,120	6,107,783	762,448	16,044	311,333	258,702	12,249,113	7,109,886	89,000	76,000	727,580	20,251,579
Keewatin	470,114	1,260	5,922	147,500	712,355	35,724	895,579	45,917	7,896	1,165	68,451	1,496,304	---	---	9,406	---	1,505,710
Kelliher	41,073	---	120	---	122,200	71,985	194,185	43,742	---	39,322	15,163	333,605	---	4,591	20,000	---	358,196
Kellogg	296,461	17,884	4,493	---	145,208	2,608	147,816	82,183	488	1,108	71,312	621,745	---	---	4,819	150,000	776,564
Kennedy	107,578	2,000	2,165	98,947	88,025	1,000	187,972	56,876	---	5,977	57,302	419,870	---	---	---	---	419,870
Kenneth	15,092	---	---	---	10,292	---	10,292	3,428	---	152	1,500	30,464	---	---	---	---	30,464
Kensington	56,326	747	3,440	---	100,187	---	100,187	50,151	167	5,945	26,580	243,543	---	---	---	---	243,543
Kent	14,314	---	---	---	21,129	---	21,129	410	30	577	5,788	42,248	---	---	---	---	42,248
Kenyon	1,203,097	51,062	12,401	---	753,607	41,454	795,061	251,344	15,013	53,267	80,737	2,461,982	722,328	7,865	82,937	476,170	3,751,282
Kerkhoven	327,764	19,405	2,112	32,173	326,928	---	359,101	307,870	310	25,602	285,723	1,327,887	297,000	23,000	---	75,000	1,722,887
Kerrick	19,641	---	1,600	---	23,210	---	23,210	23,012	---	34	4,225	71,722	---	---	---	5,625	77,347
Kettle River	99,324	1,062	2,821	---	51,934	---	51,934	49,386	---	1,122	4,453	210,102	---	2,015	---	3,372	215,489
Kiester	320,145	---	1,290	5,000	233,558	---	238,558	101,840	---	13,537	44,462	719,832	---	2,756	---	---	722,588
Kilkenny	65,918	---	3,175	2,049	54,501	---	56,550	103,891	150	904	56,804	287,392	---	---	---	5,000	292,392
Kimball	554,293	29,249	198,363	---	253,439	1,296	254,735	160,879	6,371	25,498	104,857	1,334,245	---	---	104,819	92,000	1,531,064
Kinbrae	11,957	---	---	---	---	---	---	---	---	---	---	11,957	---	---	---	---	11,957
Kingston	20,871	---	150	---	33,332	---	33,332	4,259	---	1,192	462	60,266	---	---	---	---	60,266

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Kinney	261,521	---	---	5,004	120,557	13,576	139,137	2,231	33	883	46,156	449,961	---	3,000	---	333,253	786,214
La Crescent	3,686,815	25,568	90,980	465,030	1,833,940	105,289	2,404,259	342,753	21,148	113,507	337,697	7,022,727	49,320	---	---	522,808	7,594,855
La Prairie	282,374	10,470	10,632	---	129,686	51,965	181,651	13,607	850	1,440	13,394	514,418	389,000	150	---	---	903,568
La Salle	40,560	---	950	---	33,002	---	33,002	1,110	---	180	30,625	106,427	---	---	---	---	106,427
Lafayette	180,172	62,882	2,868	---	210,530	---	210,530	52,606	---	10,911	54,971	574,940	110,000	---	---	55,179	740,119
Lake Benton	206,364	3,856	6,992	9,641	324,468	---	334,109	184,261	---	11,943	97,236	844,761	---	176,965	---	81,839	1,103,565
Lake Bronson	84,336	---	2,515	53,927	167,698	---	221,625	20,726	---	855	140,631	470,688	---	---	38,556	---	509,244
Lake City	4,364,635	12,790	152,940	367,005	4,032,937	67,927	4,467,869	1,658,994	40,158	365,304	358,751	11,421,441	1,116,129	100,072	870,000	1,049,481	14,557,123
Lake Crystal	1,493,210	89,003	31,964	4,380	1,027,234	---	1,031,614	364,238	5,406	132,057	504,936	3,652,428	1,581,090	8,550	261,840	754,347	6,258,255
Lake Elmo	7,888,556	909,054	1,148,190	242,390	901,023	188,118	1,331,531	1,146,942	45,402	1,072,572	86,193	13,628,440	3,727,037	60,600	---	466,799	17,882,876
Lake Henry	11,970	---	1,255	---	28,093	6,594	34,687	44,751	---	546	30,348	123,557	---	---	---	---	123,557
Lake Lillian	145,225	---	505	30,818	62,146	---	92,964	50,845	---	29,659	30,285	349,483	976,300	---	---	50,252	1,376,035
Lake Park	293,257	---	2,580	---	389,834	---	389,834	148,151	1,235	41,414	57,204	933,675	---	---	---	43,075	976,750
Lake Saint Croix Beach	573,839	---	45,251	---	154,671	---	154,671	99,469	2,593	21,420	8,751	905,994	---	---	---	253,784	1,159,778
Lake Shore	1,763,488	19,688	36,834	4,835	86,312	58,761	149,908	15,600	4,727	17,289	15,730	2,023,264	---	---	---	---	2,023,264
Lake Wilson	105,318	---	48	147,708	388,543	---	536,251	27,997	---	4,927	103,069	777,610	---	24,000	122,437	2,000	926,047
Lakefield	830,702	76,932	4,315	342,298	905,790	---	1,248,088	146,786	3,447	266,295	27,145	2,603,710	207,292	19,242	74,274	---	2,904,518
Lakeland	984,740	40,735	72,505	---	114,084	3,540	117,624	39,685	3,606	102,840	54,725	1,416,460	---	---	---	20,000	1,436,460
Lakeland Shores	95,039	---	9,031	---	---	1,740	1,740	16,966	---	34,314	1,392	158,482	---	---	---	42,409	200,891
Lakeville	40,828,177	7,934,564	3,489,815	164,967	7,814,205	7,280,285	15,259,457	11,096,772	238,097	5,834,294	1,024,666	85,705,842	13,140,572	307,368	4,607,717	4,221,594	107,983,093
Lamberton	806,966	60,667	6,293	405,124	387,394	14,234	806,752	169,783	983	70,905	137,826	2,060,175	---	2,500	---	212,954	2,275,629
Lancaster	116,497	2,838	250	---	132,210	13,000	145,210	59,940	---	7,418	91,570	423,723	---	---	30,000	13,582	467,305
Landfall	922,113	---	11,076	49,340	142,191	---	191,531	1,196,296	3,417	140,143	6,808	2,471,384	---	18,155	---	306,429	2,795,968
Lanesboro	1,050,818	37,772	18,256	652,553	1,587,625	178,152	2,418,330	183,683	297	23,099	210,386	3,942,641	---	109,990	---	470,913	4,523,544
Laporte	54,879	---	4,800	---	15,968	---	15,968	8,431	---	1,015	814	85,907	---	---	---	---	85,907
Lastrup	20,580	2,482	2,665	---	14,839	1,860	16,699	19,279	57	---	516	62,278	---	---	---	---	62,278
Lauderdale	1,011,119	50,466	75,709	247,803	575,790	6,086	829,679	98,335	26,202	116,102	112,379	2,319,991	---	---	---	308,462	2,628,453
Le Center	1,295,082	137,077	70,604	119,000	1,078,306	20,262	1,217,568	40,066	62,862	15,814	32,008	2,871,081	---	---	75,000	---	2,946,081
Le Sueur	3,684,528	234,979	81,621	410,554	1,924,532	73,721	2,408,807	671,650	36,438	77,903	231,052	7,426,978	497,940	87,993	1,599,930	293,857	9,906,698
Lengby	13,922	---	1,450	---	25,662	---	25,662	930	---	195	8,246	50,405	---	---	---	---	50,405

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Leonard	6,752	---	1,800	---	8,901	---	8,901	675	---	241	22,354	40,723	---	---	---	---	40,723
Leonidas	26,518	---	---	---	45,943	3,320	49,263	4,150	---	160	671	80,762	---	---	---	---	80,762
LeRoy	486,128	878	3,252	---	420,270	47,034	467,304	5,460	---	6,245	28,498	997,765	650,000	---	---	152,980	1,800,745
Lester Prairie	1,237,429	3,719	28,968	---	713,845	---	713,845	219,674	7,180	90,835	162,937	2,464,587	---	---	---	---	2,464,587
Lewiston	1,257,547	88,418	23,855	35,997	681,614	56,818	774,429	332,238	8,488	25,007	155,887	2,665,869	38,000	60,671	---	125,074	2,889,614
Lewisville	96,205	---	335	---	114,009	---	114,009	755	---	2,014	4,454	217,772	980,000	800	---	---	1,198,572
Lexington	1,818,404	81,511	110,057	---	752,220	14,555	766,775	76,622	26,671	212,286	57,603	3,149,929	---	---	200,000	142,741	3,492,670
Lilydale	820,158	---	35,772	---	35,140	165	35,305	28,292	3,909	49,033	7,993	980,462	---	---	23,632	142,440	1,146,534
Lindstrom	3,574,675	24,713	19,120	31,495	913,985	476,990	1,422,470	300,870	6,406	259,287	72,677	5,680,218	---	---	---	1,684,666	7,364,884
Lino Lakes	13,986,847	1,025,575	973,653	318,116	2,101,214	132,439	2,551,769	2,480,170	92,129	1,554,657	934,718	23,599,518	---	36,943	1,089,384	2,965,406	27,691,251
Lismore	113,211	---	635	90,909	123,464	---	214,373	25,956	---	1,529	29,203	384,907	---	23,400	---	13,485	421,792
Litchfield	3,633,279	13,791	178,509	---	2,476,144	50,000	2,526,144	1,292,127	31,738	374,866	345,482	8,395,936	---	---	2,249,704	398,567	11,044,207
Little Canada	5,507,003	666,305	643,654	1,146,891	3,220,715	32,024	4,399,630	1,407,809	28,364	680,695	472,095	13,805,555	---	72,500	433,200	750,550	15,061,805
Little Falls	5,626,626	776,555	383,467	137,035	4,210,553	---	4,347,588	609,147	17,832	185,195	359,182	12,305,592	7,439,430	---	938,050	8,694,633	29,377,705
Littlefork	325,638	5,421	2,465	---	350,562	101,378	451,940	311,761	---	24,050	181,085	1,302,360	---	---	---	---	1,302,360
Long Beach	160,568	---	5,553	---	14,922	---	14,922	712	---	916	22,297	204,968	---	---	---	---	204,968
Long Lake	1,728,801	25,575	179,759	---	324,095	9,099	333,194	948,708	13,309	238,219	47,975	3,515,540	---	54,339	---	90,000	3,659,879
Long Prairie	1,226,017	359,695	55,111	138,353	1,475,063	847,017	2,460,433	204,044	31,023	279,452	213,724	4,829,499	1,695,658	---	607,857	880,114	8,013,128
Longville	277,199	---	13,735	54,112	86,245	31,100	171,457	193,041	---	1,239	457,255	1,113,926	---	28,671	324,000	---	1,466,597
Lonsdale	2,988,324	444,903	176,267	284,187	976,661	28,250	1,289,098	264,095	16,426	159,618	394,530	5,733,261	340,000	131,088	---	141,122	6,345,471
Loretto	597,139	23,530	33,745	---	82,978	1,565	84,543	12,999	1,267	34,537	59,642	847,402	---	---	---	10,000	857,402
Louisburg	20,033	---	---	---	10,303	---	10,303	---	---	788	---	31,124	---	---	---	---	31,124
Lowry	108,518	8,261	25	---	99,953	---	99,953	39,316	---	9,451	93,405	358,929	---	---	---	45,430	404,359
Lucan	149,308	---	1,145	4,189	80,196	---	84,385	38,087	33	5,494	23,802	302,254	---	---	---	6,949	309,203
Luverne	3,536,355	946	94,170	15,818	2,499,108	4,000	2,518,926	873,154	9,357	322,104	680,739	8,035,751	1,733,587	65,500	950,210	1,331,846	12,116,894
Lyle	128,458	---	1,035	---	258,500	50,000	308,500	18,454	---	9,073	64,968	530,488	---	---	---	5,538	536,026
Lynd	192,612	---	2,706	---	127,415	12,100	139,515	24,177	331	1,326	46,765	407,432	---	---	121,416	70,477	599,325
Mabel	427,670	2,704	6,940	---	357,797	---	357,797	331,550	4,765	806	148,202	1,280,434	55,800	---	---	27,476	1,363,710
Madelia	890,889	28,798	12,789	13,640	1,187,700	3,301	1,204,641	687,024	11,586	9,219	87,904	2,932,850	---	---	215,000	332,143	3,479,993
Madison	762,824	233,764	10,050	583,705	1,087,115	8,003	1,678,823	364,983	5,020	52,530	373,516	3,481,510	---	10,025	729,641	373,570	4,594,746

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Madison Lake	1,322,478	206,121	32,706	---	293,785	4,985	298,770	181,918	2,633	46,633	56,236	2,147,495	---	33,719	55,000	429,819	2,666,033
Magnolia	49,633	---	2,920	---	74,423	1,100	75,523	26,293	227	10,775	11,991	177,362	---	---	---	---	177,362
Mahnomen	320,884	90,752	---	73,230	877,875	10,472	961,577	67,649	---	167,854	325,904	1,934,620	222,200	25,675	---	1,165,353	3,347,848
Mahtomedi	6,089,920	507,840	432,277	479,340	937,242	16,310	1,432,892	2,002,483	19,732	915,715	78,328	11,479,187	---	9,477	---	4,114,711	15,603,375
Manchester	29,728	---	1,000	---	29,023	---	29,023	39,308	---	2,227	2,965	104,251	---	---	---	---	104,251
Manhattan Beach	70,167	---	2,935	126	10,042	---	10,168	---	---	---	230	83,500	---	---	---	---	83,500
Mankato	33,046,336	3,182,400	1,805,830	2,011,003	13,593,543	331,579	15,936,125	1,584,039	1,000	2,440,657	1,876,843	59,873,230	4,592,560	---	2,906,983	7,946,032	75,318,805
Mantorville	602,168	6,332	20,193	---	384,435	5,667	390,102	118,280	1,449	37,749	49,134	1,225,407	---	7,000	---	76,066	1,308,473
Maple Grove	41,852,570	25,136,559	5,311,187	38,275	13,274,315	1,307,273	14,619,863	7,522,973	274,771	6,114,157	2,491,062	103,323,142	6,926,562	---	14,501,277	28,076,083	152,827,064
Maple Lake	1,289,750	380,128	36,451	---	721,129	20,815	741,944	741,723	8,554	122,921	86,211	3,407,682	2,850,028	---	60,000	73,635	6,391,345
Maple Plain	1,733,217	78,600	67,194	---	398,108	7,291	405,399	577,818	12,976	63,090	23,509	2,961,803	---	---	---	217,166	3,178,969
Mapleton	942,586	238,100	3,865	20,850	784,950	128,053	933,853	105,048	3,865	85,997	37,777	2,351,091	---	---	30,500	292,936	2,674,527
Mapleview	31,467	---	2,462	---	88,110	---	88,110	84,992	---	1,371	14,873	223,275	---	---	---	---	223,275
Maplewood	29,428,185	1,874,367	2,348,615	206,341	4,601,590	255,223	5,063,154	1,523,427	170,281	1,915,879	1,097,702	43,421,610	2,680,561	699,051	2,174,132	7,523,759	56,499,113
Marble	207,616	---	1,175	---	372,886	---	372,886	44,171	1,593	3,145	21,897	652,483	---	---	---	---	652,483
Marietta	56,332	1,906	890	21,557	78,598	1,250	101,405	14,155	---	698	65,524	240,910	---	---	---	---	240,910
Marine on Saint Croix	949,566	---	39,909	5,000	62,138	4,480	71,618	305,712	1,620	5,419	38,030	1,411,874	---	---	---	783,811	2,195,685
Marshall	11,811,160	236,968	393,543	767,448	7,665,964	1,199,144	9,632,556	2,093,986	107,257	1,234,559	2,169,277	27,679,306	3,807,552	65,189	774,625	2,732,439	35,059,111
Mayer	1,308,357	109,960	144,642	137,789	515,958	13,000	666,747	108,243	2,643	96,839	96,260	2,533,691	788,725	383,099	---	24,631	3,730,146
Maynard	303,806	---	1,320	11,000	281,279	---	292,279	62,516	---	5,182	70,203	735,306	117,000	---	---	13,380	865,686
Mazeppa	420,625	---	9,805	22,316	304,279	---	326,595	93,809	2,052	14,273	239,622	1,106,781	---	---	52,663	---	1,159,444
McGrath	11,509	---	1,275	---	32,807	---	32,807	11,318	430	2,325	13,738	73,402	---	---	---	---	73,402
McGregor	371,219	---	8,534	1,918	351,792	24,046	377,756	185,897	1,918	1,754	129,073	1,076,151	360,000	---	2,962	11,788	1,450,901
McIntosh	101,747	6,234	624	25,702	308,000	---	333,702	78,637	---	7,141	183,473	711,558	---	---	---	---	711,558
McKinley	74,016	---	---	1,250	58,145	---	59,395	2,564	---	2,767	49,142	187,884	---	---	---	8,500	196,384
Meadowlands	51,077	---	700	448	34,195	---	34,643	---	---	413	9,216	96,049	---	---	---	---	96,049
Medford	803,817	89,620	2,684	---	353,532	5,160	358,692	66,481	---	15,407	131,823	1,468,524	---	---	---	101,254	1,569,778
Medicine Lake	600,903	---	41,476	---	45,238	4,306	49,544	193,823	---	51,155	4,135	941,036	---	---	---	241,001	1,182,037
Medina	6,596,382	494,035	492,637	16,298	2,507,822	53,638	2,577,758	1,221,536	166,347	743,697	4,258,378	16,550,770	2,196,844	2,775	332,455	754,319	19,837,163
Meire Grove	24,908	---	1,655	---	43,570	---	43,570	8,891	240	611	3,597	83,472	---	---	---	---	83,472

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Melrose	2,512,016	330,732	143,835	83,409	1,816,896	---	1,900,305	314,006	20,521	304,817	390,033	5,916,265	---	383,851	---	991,749	7,291,865
Menahga	561,182	112,596	4,030	---	547,787	---	547,787	114,092	4,486	25,382	477,857	1,847,412	---	---	90,000	31,117	1,968,529
Mendota	150,406	---	27,437	---	17,963	---	17,963	940	767	239	52,228	249,980	---	---	---	1,935	251,915
Mendota Heights	12,261,447	622,685	572,587	---	1,642,344	277,792	1,920,136	1,276,770	74,043	869,299	31,884	17,628,851	1,098,758	32,132	197,096	2,474,286	21,431,123
Mentor	53,420	---	1,750	96,252	59,687	---	155,939	79,720	---	1,559	195,495	487,883	150,000	---	42,000	11,299	691,182
Middle River	100,377	---	2,019	27,290	172,945	---	200,235	81,037	290	4,331	180,173	568,462	---	---	---	---	568,462
Miesville	74,571	---	7,825	---	24,820	---	24,820	151,905	1,665	13,057	5,983	279,826	---	---	---	46,296	326,122
Milaca	1,015,772	3,261	67,341	138,405	1,239,221	1,155	1,378,781	270,714	1,200	196,759	336,498	3,270,326	---	---	200,000	49,500	3,519,826
Milan	149,254	3,805	525	395,824	153,927	2,130	551,881	44,470	---	7,312	9,131	766,378	---	6,222	---	---	772,600
Millerville	21,393	---	---	5,193	39,489	---	44,682	26,991	---	1,877	81,236	176,179	---	---	---	---	176,179
Millville	30,640	---	4,675	---	35,591	---	35,591	1,225	67	9,182	106,415	187,795	---	---	---	---	187,795
Milroy	268,312	---	1,890	---	88,236	---	88,236	37,534	---	5,785	32,268	434,025	2,040,908	---	---	10,060	2,484,993
Miltona	202,233	23,365	6,440	---	124,771	---	124,771	120,703	613	34,343	80,175	592,643	---	---	---	---	592,643
Minneapolis	595,174,443	31,983,537	45,982,282	135,309,134	148,875,405	45,339,461	329,524,000	114,355,463	6,094,598	49,158,216	19,860,694	1,192,133,233	82,361,000	---	10,518,181	160,839,153	1,445,851,567
Minneiska	15,465	---	1,930	---	7,515	---	7,515	2,238	---	387	21,000	48,535	---	---	---	---	48,535
Minneota	700,981	31,967	6,940	56,849	573,320	17,500	647,669	126,828	---	25,203	141,131	1,680,719	---	122,539	118,193	439,075	2,360,526
Minnesota City	29,918	---	1,750	---	47,694	---	47,694	---	---	2,036	409	81,807	---	---	---	---	81,807
Minnesota Lake	341,419	9,437	3,442	---	294,136	---	294,136	101,244	3,852	8,699	151,520	913,749	---	11,500	---	---	925,249
Minnetonka	54,208,067	434,700	4,033,347	304,331	7,222,679	553,944	8,080,954	5,783,039	177,198	4,497,927	292,767	77,507,999	---	136,465	1,248,600	3,972,701	82,865,765
Minnetonka Beach	1,045,606	1,281	106,450	---	22,937	23,961	46,898	104,085	8,570	90,485	3,144	1,406,519	---	---	---	119,950	1,526,469
Minnetrista	5,793,441	902,539	1,172,501	100,867	940,925	---	1,041,792	359,702	42,201	468,459	480,731	10,261,366	5,267,492	21,592	---	39,408	15,589,858
Mizpah	1,387	---	1,115	---	32,861	---	32,861	1,025	---	---	2,301	38,689	---	---	---	---	38,689
Montevideo	3,158,323	370,501	17,780	571,479	3,309,546	10,893	3,891,918	498,812	42,680	97,679	337,120	8,414,813	1,134,786	---	100,000	915,999	10,565,598
Montgomery	2,215,392	413,087	106,623	42,735	1,174,002	31,962	1,248,699	522,892	21,743	106,384	429,255	5,064,075	4,880,805	33,978	---	388,937	10,367,795
Monticello	13,473,020	1,185,631	930,901	428,254	2,038,953	104,777	2,571,984	2,872,910	52,413	1,411,276	3,274,523	25,772,658	---	33,950	4,000,000	750,000	30,556,608
Montrose	1,904,765	10,258	69,546	132,232	866,265	5,000	1,003,497	172,752	---	142,064	26,210	3,329,092	---	9,000	---	928,092	4,266,184
Moorhead	20,151,583	7,786,784	1,062,070	3,651,236	23,777,113	1,834,718	29,263,067	2,548,375	345,414	2,374,894	1,321,985	64,854,172	16,840,866	---	13,228,242	6,518,852	101,442,132
Moose Lake	1,261,089	55,109	31,679	77,752	1,516,624	---	1,594,376	321,185	6,977	26,123	583,915	3,880,453	---	38,790	244,597	---	4,163,840
Mora	1,655,196	147,354	58,788	446,852	1,382,865	---	1,829,717	898,039	14,965	69,297	204,336	4,877,692	---	66,943	412,969	934,339	6,291,943
Morgan	359,370	---	4,971	91,797	448,864	---	540,661	173,511	1,679	34,147	86,390	1,200,729	---	---	421,245	---	1,621,974

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Morris	2,325,020	261,000	57,951	891,292	3,560,897	10,000	4,462,189	519,995	7,617	348,779	346,087	8,328,638	---	30,000	1,139,146	---	9,497,784
Morristown	762,391	10,031	18,234	---	404,081	---	404,081	89,283	2,675	43,869	196,721	1,527,285	---	---	8,838	---	1,536,123
Morton	222,751	93	310	---	264,850	---	264,850	12,039	1,332	6,636	78,585	586,596	400,664	---	---	---	987,260
Motley	415,482	56,450	3,652	681	282,354	1,819	284,854	69,130	6,039	4,560	38,635	878,802	---	---	185,588	159,283	1,223,673
Mound	8,111,317	486,193	651,529	---	888,782	6,225	895,007	1,218,125	40,173	333,902	124,678	11,860,924	---	76,366	300,000	979,071	13,216,361
Mounds View	9,230,922	25,124	259,825	246,067	2,325,599	232,501	2,804,167	1,005,924	38,946	731,169	352,644	14,448,721	---	---	358,648	3,324,817	18,132,186
Mountain Iron	1,510,888	35,953	42,938	---	2,573,574	422,845	2,996,419	477,468	7,633	74,234	89,462	5,234,995	216,283	---	---	472,230	5,923,508
Mountain Lake	1,327,078	134,456	10,133	---	1,212,414	6,117	1,218,531	563,509	8,922	209,177	445,484	3,917,290	---	---	120,000	1,219,778	5,257,068
Murdock	152,995	---	475	25,001	85,490	---	110,491	46,082	3	1,496	50,762	362,304	92,000	7,567	---	---	461,871
Myrtle	14,117	---	1,550	---	28,322	---	28,322	---	---	1,805	5,609	51,403	---	---	---	---	51,403
Nashua	9,184	---	---	---	2,905	---	2,905	50	---	30	305	12,474	---	---	---	---	12,474
Nashwauk	1,442,493	---	25,206	186,373	693,372	217,167	1,096,912	175,867	30,754	11,432	62,179	2,844,843	---	4,946	15,000	188,928	3,053,717
Nassau	11,590	197	550	---	46,427	1,710	48,137	24,657	---	1,616	1,082	87,829	---	---	---	---	87,829
Nelson	38,069	225	3,100	---	41,875	---	41,875	10,501	713	537	787	95,807	---	---	---	6,094	101,901
Nerstrand	151,212	---	5,166	371,633	77,903	---	449,536	73,131	---	1,238	13,158	693,441	41,000	5,251	---	20,330	760,022
Nevis	278,912	---	8,896	---	118,870	---	118,870	149,751	343	5,402	3,166	565,340	---	---	35,000	---	600,340
New Auburn	282,897	18,971	3,715	---	178,287	12,406	190,693	39,794	487	21,530	204,587	762,674	---	14,100	---	479,606	1,256,380
New Brighton	17,534,938	261,163	847,190	552,264	3,836,586	609,805	4,998,655	8,982,174	46,634	2,534,028	163,651	35,368,433	---	133,100	789,925	7,136,751	43,428,209
New Germany	447,480	21,332	13,209	---	78,143	5,000	83,143	143,939	1,229	44,360	81,100	835,792	---	---	---	130,798	966,590
New Hope	22,487,924	139,251	508,804	32,330	3,953,343	58,369	4,044,042	2,238,570	235,246	1,176,811	137,902	30,968,550	362,346	---	271,235	438,358	32,040,489
New London	1,139,858	52,219	100,002	665,000	498,129	623,474	1,786,603	558,247	102,668	---	179,073	3,918,670	---	249,190	---	388,092	4,555,952
New Munich	109,516	544	2,710	---	119,127	4,016	123,143	5,109	300	24,702	38,487	304,511	---	---	---	---	304,511
New Prague	5,020,902	554,858	321,635	554,277	1,989,166	116,302	2,659,745	167,342	26,319	715,116	169,715	9,635,632	2,287,472	11,102	40,000	382,080	12,356,286
New Richland	661,789	35,290	19,271	---	582,275	3,516	585,791	270,982	3,171	9,983	311,223	1,897,500	---	10,248	---	6,905	1,914,653
New Trier	64,250	---	4,902	5,000	7,385	---	12,385	---	267	5,193	221	87,218	---	---	---	---	87,218
New Ulm	11,878,566	1,199,248	148,777	1,508,557	6,248,359	2,261,876	10,018,792	3,287,138	41,178	1,130,153	212,691	27,916,543	2,003,310	25,788	470,000	5,479,126	35,894,767
New York Mills	576,927	257,295	7,224	112,500	542,064	55,396	709,960	301,778	5,831	106,080	133,747	2,098,842	---	71,325	487,804	427,236	3,085,207
Newfolden	86,140	7,436	1,334	45,543	724,083	---	769,626	98,204	223	7,715	29,827	1,000,505	---	---	45,050	5,359	1,050,914
Newport	3,649,630	141,234	272,928	706,848	1,425,968	59,998	2,192,814	172,316	46,253	406,943	211,290	7,093,408	---	12,754	50,000	1,169,761	8,325,923
Nicollet	540,119	120,163	12,859	---	415,911	---	415,911	---	---	8,706	23,832	1,121,590	965,000	---	---	---	2,086,590

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Nielsville	34,518	---	2,554	---	32,648	---	32,648	5,696	---	909	2,597	78,922	---	---	---	---	78,922
Nimrod	20,719	---	1,850	---	11,979	---	11,979	1,500	---	526	4,331	40,905	---	---	---	---	40,905
Nisswa	3,128,003	---	10,170	112,149	1,623,145	368,962	2,104,256	456,279	17,861	105,732	250,430	6,072,731	---	---	265,000	311,125	6,648,856
Norcross	29,618	---	---	3,167	16,902	---	20,069	---	---	1,240	750	51,677	---	---	---	---	51,677
North Branch	6,659,260	526,342	408,798	---	2,597,327	---	2,597,327	146,447	17,669	386,712	231,847	10,974,402	---	221,291	100,000	464,154	11,759,847
North Mankato	9,874,548	217,497	728,190	1,261,569	3,870,616	65,044	5,197,229	1,590,532	36,700	778,984	1,550,666	19,974,346	---	71,716	1,880,345	3,214,720	25,141,127
North Oaks	2,281,178	332,637	670,308	51,261	238,095	15,377	304,733	109,335	6,155	163,985	42,954	3,911,285	---	---	---	320,831	4,232,116
North Saint Paul	9,057,557	160,585	776,874	---	2,484,659	148,512	2,633,171	430,984	22,036	688,857	42,361	13,812,425	---	---	1,381,362	302,541	15,496,328
Northfield	16,572,999	430,236	921,559	115,482	5,695,430	203,239	6,014,151	2,178,776	105,160	1,439,424	555,136	28,217,441	7,828,892	---	72,218	1,535,979	37,654,530
Northome	60,812	---	4,300	196,999	86,812	101,404	385,215	56,263	---	3,573	181,998	692,161	---	---	---	2,000	694,161
Northrop	56,953	---	2,358	---	83,920	---	83,920	3,607	20	11,045	4,235	162,138	---	---	---	---	162,138
Norwood Young America	3,787,716	215,251	106,051	---	798,797	104,989	903,786	264,117	11,534	316,370	79,451	5,684,276	2,197,119	30,636	214,287	965,326	9,091,644
Nowthen	1,791,256	119,738	129,332	---	301,426	---	301,426	145,531	9,226	138,659	55,329	2,690,497	---	7,500	---	273,647	2,971,644
Oak Grove	3,089,472	86,484	394,712	56,061	1,360,586	550,629	1,967,276	38,564	19,964	266,884	95,229	5,958,585	---	40,949	---	---	5,999,534
Oak Park Heights	6,741,649	56,650	169,184	11,947	379,134	14,514	405,595	139,090	31,176	1,038,103	183,712	8,765,159	---	---	681,947	---	9,447,106
Oakdale	19,162,626	1,904,634	3,012,375	44,296	3,300,744	477,147	3,822,187	5,252,413	213,679	1,862,143	654,345	35,884,402	3,024,941	120,158	2,330,211	8,759,950	50,119,662
Odessa	30,729	---	810	---	52,764	---	52,764	16,864	---	7,502	20,249	128,918	---	---	---	---	128,918
Odin	33,818	10,538	---	47,964	46,857	---	94,821	12,802	---	---	11,713	163,692	---	---	---	---	163,692
Ogema	52,584	5,027	70	---	65,577	1,151	66,728	1,150	---	2,021	3,934	131,514	---	---	---	---	131,514
Ogilvie	130,997	---	17,710	---	618,948	---	618,948	94,498	949	3,841	48,229	915,172	---	76,671	14,500	22,247	1,028,590
Okabena	36,830	2,355	210	---	86,170	---	86,170	11,070	153	1,187	65,490	203,465	---	---	---	---	203,465
Oklee	247,350	1,448	1,227	---	160,173	---	160,173	61,940	---	14,793	38,514	525,445	---	---	---	10,170	535,615
Olivia	1,587,758	266,353	54,544	30,800	1,075,099	---	1,105,899	295,272	20,055	86,654	84,525	3,501,060	---	30,339	1,476,515	339,500	5,347,414
Onamia	425,744	---	5,193	---	395,401	---	395,401	171,709	23,772	18,417	36,127	1,076,363	---	---	---	8,930	1,085,293
Ormsby	47,301	5,042	2,780	---	45,409	---	45,409	10,301	---	185	13,939	124,957	---	---	---	---	124,957
Orono	8,438,864	22,698	863,960	---	1,306,012	---	1,306,012	4,215,921	160,073	507,584	105,346	15,620,458	484,900	---	3,060,849	2,860,374	22,026,581
Oronoco	1,185,979	387,037	80,309	---	7,948,261	---	7,948,261	47,191	2,308	7,534	23,095	9,681,714	5,306,098	---	---	100,000	15,087,812
Orr	143,054	---	1,620	---	183,776	416	184,192	203,768	---	9,381	109,225	651,240	---	---	11,000	18,469	680,709
Ortonville	1,103,376	120,599	40,007	49,664	2,667,023	---	2,716,687	366,696	2,420	88,135	123,918	4,561,838	1,848,187	---	418,023	45,000	6,873,048
Osakis	969,078	111,838	51,602	---	673,194	---	673,194	159,038	9,398	56,359	233,068	2,263,575	---	153,291	5,000	34,525	2,456,391

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Oslo	230,938	---	1,220	20,219	100,080	3,698	123,997	19,562	---	41	42,808	418,566	---	15,758	5,930	---	440,254
Osseo	3,003,875	319,503	134,223	---	820,988	50,720	871,708	41,993	39,677	319,016	295,984	5,025,979	---	---	246,904	1,248,330	6,521,213
Ostrander	156,789	---	1,718	126,029	78,735	---	204,764	675	50	1,065	30,164	395,225	---	29,957	---	---	425,182
Otsego	10,696,571	377,125	1,544,769	---	2,301,652	23,556	2,325,208	1,193,537	32,109	1,242,417	228,315	17,640,051	---	1,359	322,750	776,871	18,741,031
Ottertail	749,286	12,325	23,720	---	58,579	---	58,579	56,761	---	46,205	236,811	1,183,687	---	---	---	252,840	1,436,527
Owatonna	19,912,905	607,426	619,896	1,467,037	9,755,299	609,059	11,831,395	3,423,587	136,186	1,502,176	353,499	38,387,070	2,647,488	---	686,825	883,520	42,604,903
Palisade	113,299	---	70	1,045	48,784	5,496	55,325	71,014	111	1,038	31,532	272,389	96,874	---	---	---	369,263
Park Rapids	3,830,946	593	---	301,426	2,160,129	---	2,461,555	1,392,411	17,893	160,943	36,943	7,901,284	---	---	157,651	---	8,058,935
Parkers Prairie	702,761	3,308	6,519	---	393,177	---	393,177	98,875	1,576	12,415	114,103	1,332,734	---	5,916	---	14,115	1,352,765
Paynesville	1,269,301	126,218	254,733	111,937	1,053,785	23,815	1,189,537	427,747	24,771	170,751	490,603	3,953,661	86,288	---	150,753	664,225	4,854,927
Pease	27,481	---	3,665	---	50,380	---	50,380	750	---	421	1,397	84,094	---	17,487	---	38,619	140,200
Pelican Rapids	1,187,176	120,481	16,361	---	3,992,532	35,592	4,028,124	335,309	6,160	137,813	46,302	5,877,726	3,463,983	16,569	345,301	256,805	9,960,384
Pemberton	226,450	2,145	2,518	3,009	64,130	---	67,139	54,054	1,714	1,491	13,503	369,014	---	---	---	---	369,014
Pennock	129,217	260	3,070	---	197,173	---	197,173	6,496	---	989	41,091	378,296	---	4,094	---	---	382,390
Pequot Lakes	2,263,947	---	19,642	3,276	242,312	40,337	285,925	131,646	18,406	137,132	107,855	2,964,553	---	---	---	233,088	3,197,641
Perham	3,870,497	635,585	92,856	77,457	967,621	211,384	1,256,462	481,961	10,508	592,539	7,770,985	14,711,393	4,199,638	4,250	1,189,508	314,847	20,419,636
Perley	23,475	---	1,030	---	27,985	---	27,985	500	---	---	3,029	56,019	---	---	---	1,127	57,146
Peterson	100,064	2,573	1,413	---	53,978	---	53,978	12,004	960	4,482	33,512	208,986	---	---	60,000	---	268,986
Pierz	374,315	14,304	52,009	---	632,487	27,500	659,987	173,544	8,558	75,983	136,988	1,495,688	---	234,710	---	65,237	1,795,635
Pillager	405,886	1,330	31,924	---	167,672	---	167,672	31,518	224	12,972	176,539	828,065	---	8,098	---	---	836,163
Pine City	1,946,652	123,364	123,509	---	985,489	156,384	1,141,873	499,725	5,969	24,777	88,197	3,954,066	---	---	279,895	508,915	4,742,876
Pine Island	3,626,735	141,467	67,710	254,667	921,554	89,490	1,265,711	400,098	3,318	56,391	97,114	5,658,544	---	11,666	248,437	453,410	6,372,057
Pine River	666,348	---	46,070	139,565	453,557	48,329	641,451	293,533	19,951	3,805	34,599	1,705,757	---	---	160,833	427,425	2,294,015
Pine Springs	73,691	---	21,300	---	16,454	1,706	18,160	39,696	8,815	3,205	7,000	171,867	---	---	---	---	171,867
Pipestone	2,654,501	333,090	79,708	272,118	2,693,354	63,979	3,029,451	964,099	20,923	50,585	465,889	7,598,246	3,022,303	9,188	421,570	315,421	11,366,728
Plainview	2,648,871	---	77,264	15,000	1,152,960	66,101	1,234,061	292,173	18,099	260,028	442,162	4,972,658	3,794,124	---	362,277	257,485	9,386,544
Plato	206,331	---	30,225	---	73,295	24,179	97,474	100,344	---	10,939	35,254	480,567	---	---	---	23,470	504,037
Plummer	214,318	---	1,930	150,321	74,567	---	224,888	23,000	---	39,792	26,896	530,824	---	---	---	113,200	644,024
Plymouth	51,784,351	45,774	6,020,849	3,505,822	16,925,406	1,679,592	22,110,820	6,608,525	356,927	4,727,246	3,810,214	95,464,706	---	---	7,798,421	23,297,251	126,560,378
Porter	79,380	---	1,402	---	57,023	---	57,023	17,613	92	915	88,392	244,817	---	---	---	11,836	256,653

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Preston	1,229,669	134,294	8,903	17,143	642,272	39,499	698,914	300,835	---	28,834	196,139	2,597,588	---	---	---	215,709	2,813,297
Princeton	3,425,633	52,439	268,422	---	1,613,020	24,294	1,637,314	579,743	48,130	166,766	35,864	6,214,311	---	1,000,941	---	225,611	7,440,863
Prinsburg	450,294	---	85	54,422	150,900	38	205,360	100,138	---	22,539	20,913	799,329	662,000	---	---	9,802	1,471,131
Prior Lake	19,429,424	877,273	694,943	3,425	4,860,617	2,754,433	7,618,475	2,016,510	2,895	1,691,845	452,429	32,783,794	1,825,439	128,339	2,514,418	2,188,321	39,440,311
Proctor	2,582,310	67,160	30,860	---	1,361,020	---	1,361,020	201,759	23,777	241,331	110,489	4,618,706	2,729,474	8,046	6,186	994,425	8,356,837
Quamba	44,211	15,946	1,555	---	29,279	281	29,560	6,034	---	317	---	97,623	---	---	---	5,000	102,623
Racine	182,654	---	4,450	30,000	105,609	---	135,609	8,400	---	5,865	5,978	342,956	---	---	44,710	---	387,666
Ramsey	19,751,514	562,227	1,058,097	650,324	4,537,268	338,510	5,526,102	2,082,277	39,681	2,542,431	812,040	32,374,369	8,629,131	20,000	163,000	1,865,162	43,051,662
Randall	141,269	7,331	2,236	18,407	257,145	---	275,552	17,559	367	6,403	40,636	491,353	---	10,052	60,000	---	561,405
Randolph	232,735	---	46,978	4,784,341	5,000	---	4,789,341	113,856	---	---	1,298,693	6,481,603	---	---	---	---	6,481,603
Ranier	318,168	---	4,446	144,581	168,774	36,189	349,544	11,275	---	273	30,984	714,690	768	---	---	---	715,458
Raymond	231,509	19,518	2,695	189,238	334,988	---	524,226	129,245	1,763	41,612	295,494	1,246,062	---	11,920	---	27,453	1,285,435
Red Lake Falls	584,494	7,701	6,713	32,556	735,600	---	768,156	187,607	120	164,745	173,671	1,893,207	9,938	---	---	---	1,903,145
Red Wing	24,555,505	735,573	400,361	343,242	5,055,686	215,818	5,614,746	1,794,574	80,718	2,217,046	950,200	36,348,723	114,342	38,316	1,254,622	3,867,423	41,623,426
Redwood Falls	4,110,006	---	100,449	270,365	3,403,753	490,679	4,164,797	1,396,005	28,597	544,024	269,942	10,613,820	---	4,657	653,031	185,568	11,457,076
Regal	6,671	---	1,550	---	3,479	---	3,479	42,264	---	---	698	54,662	---	---	---	---	54,662
Remer	233,118	---	1,373	5,000	129,825	---	134,825	107,006	57	5,836	113,558	595,773	---	---	23,200	287,200	906,173
Renville	739,386	914	7,478	---	639,157	---	639,157	98,496	9,504	10,701	107,250	1,612,886	---	---	---	114,698	1,727,584
Revere	59,054	---	1,381	---	24,513	---	24,513	---	---	1,856	1,952	88,756	---	---	---	---	88,756
Rice	735,036	---	87,637	144	474,349	24,245	498,738	410,463	13,049	7,623	41,313	1,793,859	200,000	213,885	---	---	2,207,744
Rice Lake	1,638,576	25,655	71,751	477,353	799,830	11,333	1,288,516	58,011	10,582	87,709	15,811	3,196,611	4,814,528	78,000	66	274,934	8,364,139
Richfield	36,145,422	244,981	981,777	6,096,159	10,105,950	1,514,141	17,716,250	4,230,013	208,885	2,522,010	716,407	62,765,745	---	---	1,197,926	5,619,025	69,582,696
Richmond	763,296	74,497	41,346	2,060,450	729,591	---	2,790,041	21,171	6,215	37,731	57,617	3,791,914	101,135	12,734	---	4,000	3,909,783
Richville	11,534	---	730	---	20,737	1,074	21,811	1,200	---	1,606	100	36,981	---	---	---	---	36,981
Riverton	37,330	---	401	29,299	13,578	9,330	52,207	---	---	1,476	2,020	93,434	---	---	---	---	93,434
Robbinsdale	12,563,163	473,264	446,621	1,600,266	5,238,974	45,328	6,884,568	795,171	146,823	976,862	77,779	22,364,251	3,172,498	4,500	549,558	154,375	26,245,182
Rochester	138,138,021	1,816,418	5,714,733	12,698,855	72,142,632	4,424,260	89,265,747	21,370,368	359,319	12,945,749	2,162,591	271,772,946	16,696,011	1,158,995	17,754,444	17,810,231	325,192,627
Rock Creek	202,067	2,710	39,549	---	384,123	---	384,123	8,128	4,080	107	14,351	655,115	---	11,000	---	---	666,115
Rockford	2,378,143	14,325	167,866	---	913,997	4,871	918,868	578,853	8,993	377,958	259,750	4,704,756	---	1,404	72,818	351,543	5,130,521
Rockville	1,757,738	5,896	86,664	150,371	395,375	---	545,746	37,317	12,492	46,721	27,406	2,519,980	---	---	---	---	2,519,980

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Rogers	14,938,671	516,366	2,003,350	596,621	3,587,034	44,086	4,227,741	4,671,647	84,424	1,720,819	938,595	29,101,613	---	190,942	244,200	6,619,760	36,156,515
Rollingstone	214,055	---	9,325	---	235,952	---	235,952	94,653	---	15,754	29,515	599,254	---	---	10,000	148,029	757,283
Roosevelt	16,753	---	1,924	---	55,942	---	55,942	1,540	---	131	4,378	80,668	---	---	---	2,308	82,976
Roscoe	32,000	---	3,525	---	25,353	---	25,353	---	23	812	67	61,780	---	---	---	---	61,780
Rose Creek	177,062	---	680	---	150,663	---	150,663	20,420	---	8,510	96,613	453,948	---	---	---	10,000	463,948
Roseau	1,390,168	98,100	43,985	296,908	1,154,815	12,554	1,464,277	275,558	6,729	90,667	335,595	3,705,079	---	200,000	793,071	13,405	4,711,555
Rosemount	16,048,088	345,427	2,162,254	51,660	2,677,629	51,679	2,780,968	10,170,755	120,522	2,124,340	925,698	34,678,052	81,900,434	20,384	3,587,586	2,908,922	123,095,378
Roseville	28,832,889	697,681	2,275,643	1,959,383	4,190,041	319,167	6,468,591	6,986,006	76,371	2,977,976	720,647	49,035,804	---	249,985	---	1,469,369	50,755,158
Rothsay	367,327	1,799	9,611	---	234,571	---	234,571	130,759	83	826	67,703	812,679	---	---	---	1,472	814,151
Round Lake	138,525	150	903	2,500	170,229	---	172,729	85,364	---	44,309	17,846	459,826	---	---	---	---	459,826
Royalton	484,561	1,716	34,977	---	441,142	---	441,142	89,084	500	17,985	82,371	1,152,336	---	---	71,600	7,500	1,231,436
Rush City	948,025	36,601	11,881	13,000	1,396,170	---	1,409,170	407,752	5,881	92,075	547,093	3,458,478	---	---	149,086	469,056	4,076,620
Rushford	1,119,228	138,060	20,554	243,735	804,154	67,398	1,115,287	436,119	2,788	120,898	835,649	3,788,583	---	---	333,132	200,627	4,322,342
Rushford Village	498,904	5,558	4,167	17,812	111,306	---	129,118	7,847	747	16,848	15,723	678,912	---	67	---	---	678,979
Rushmore	151,858	---	1,350	364,984	146,284	---	511,268	94,211	---	4,952	46,934	810,573	---	3,450	---	9,600	823,623
Russell	151,535	---	2,280	---	125,390	---	125,390	20,413	207	7,514	11,213	318,552	188,550	---	---	15,323	522,425
Ruthton	140,413	---	3,024	56,718	98,517	---	155,235	38,330	583	1,582	103,728	442,895	246,000	---	---	24,523	713,418
Rutledge	41,916	---	2,075	75	32,287	---	32,362	5,590	---	260	24,161	106,364	---	---	---	---	106,364
Sabin	164,336	65,268	5,340	---	146,981	5,459	152,440	39,099	---	---	6,664	433,147	---	---	---	34,490	467,637
Sacred Heart	460,707	6,402	490	227,441	266,019	26,716	520,176	28,163	1,693	21,868	77,873	1,117,372	---	---	---	62,361	1,179,733
Saint Anthony	12,073,866	319,248	687,640	531,661	1,439,358	54,228	2,025,247	1,294,910	110,989	880,336	71,898	17,464,134	---	38,516	275,000	1,447,122	19,224,772
Saint Anthony [Stearns]	2,665	---	810	---	18,576	---	18,576	---	---	---	71	22,122	---	---	---	---	22,122
Saint Augusta	1,743,229	33,130	313,068	---	313,502	---	313,502	279,000	7,093	103,574	109,069	2,901,665	---	---	---	---	2,901,665
Saint Bonifacius	876,520	139,307	42,923	---	546,265	9,604	555,869	413,781	9,487	16,681	141,828	2,196,396	4,236,646	---	138,345	59,272	6,630,659
Saint Charles	1,992,051	972	41,352	18,829	1,783,866	45,002	1,847,697	168,666	6,177	24,779	111,071	4,192,765	---	---	152,254	607,691	4,952,710
Saint Clair	335,880	---	7,324	---	355,189	1,757	356,946	104,926	153	37,364	67,876	910,469	---	8,185	---	---	918,654
Saint Cloud	50,902,417	1,857,602	2,860,723	6,661,687	23,386,804	1,229,273	31,277,764	4,404,446	714,275	2,251,925	614,688	94,883,840	6,059,192	34,236	11,134,140	11,029,058	123,140,466
Saint Francis	5,139,491	41,092	243,859	356,710	1,388,130	35,022	1,779,862	573,813	30,630	384,991	126,120	8,319,858	13,154,539	66,825	304,880	---	21,846,102
Saint Hilaire	54,229	606	2,302	---	114,444	---	114,444	38,129	---	8,846	35,018	253,574	---	---	---	---	253,574
Saint James	1,601,689	105,650	74,862	1,065,113	4,736,600	---	5,801,713	781,361	61,834	288,327	264,268	8,979,704	---	50,818	1,295,032	649,002	10,974,556

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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 Joseph	4,703,598	1,318,021	437,341	258,453	1,853,261	23,891	2,135,605	628,984	121,477	831,131	333,217	10,509,374	2,497,025	287,641	97,326	2,158,810	15,550,176
Saint Leo	14,206	---	216	---	45,795	---	45,795	14,998	---	3,155	15,753	94,123	---	---	---	---	94,123
Saint Louis Park	62,020,976	1,566,668	5,164,020	1,058,148	6,940,009	463,784	8,461,941	4,577,185	179,508	3,113,385	1,542,728	86,626,411	---	---	2,145,992	10,368,217	99,140,620
Saint Martin	255,233	---	3,050	---	254,615	---	254,615	68,250	---	5,771	138,393	725,312	---	---	130,738	44,000	900,050
Saint Mary's Point	222,727	---	3,448	---	15,316	1,642	16,958	15,853	99	17,875	60,332	337,292	---	---	---	40,505	377,797
Saint Michael	9,196,850	561,736	1,492,498	---	1,974,115	186,427	2,160,542	740,872	441	1,096,464	466,755	15,716,158	2,017,106	3,638	173,959	2,951,315	20,862,176
Saint Paul	289,707,948	28,249,486	19,123,736	61,611,386	137,784,622	18,063,046	217,459,054	80,390,852	742,151	22,554,166	22,198,112	680,425,505	35,526,392	79,874	9,318,724	83,958,232	809,308,727
Saint Paul Park	2,813,713	292,403	127,333	3,115	1,606,080	25,968	1,635,163	420,514	28,420	352,997	39,933	5,710,476	---	15,011	---	2,587,709	8,313,196
Saint Peter	5,601,575	152,772	192,485	561,680	6,541,127	55,044	7,157,851	1,176,309	36,003	334,477	239,925	14,891,397	17,457,057	---	3,077,858	626,841	36,053,153
Saint Rosa	21,579	---	1,012	---	2,606	---	2,606	8,200	353	503	29,453	63,706	---	---	---	---	63,706
Saint Stephen	182,651	2,075	7,685	64,052	201,184	---	265,236	99,899	1,350	4,369	78,858	642,123	---	---	---	---	642,123
Saint Vincent	16,805	---	---	8,115	22,451	---	30,566	1,875	---	293	---	49,539	---	---	---	---	49,539
Sanborn	134,573	---	2,825	124,286	139,409	---	263,695	40,299	---	4,456	76,721	522,569	---	---	---	22,504	545,073
Sandstone	604,901	50,422	61,380	---	2,275,621	13,364	2,288,985	178,833	1,127	127,083	615,371	3,928,102	142,158	381,304	27,934	315,921	4,795,419
Sargeant	---	---	40	---	9,163	---	9,163	---	---	789	106	10,098	---	---	---	---	10,098
Sartell	12,078,652	395,166	594,520	1,336,669	3,441,363	205,309	4,983,341	947,620	57,840	333,953	578,282	19,969,374	153,034	85,321	415,693	3,149,061	23,772,483
Sauk Centre	3,456,946	437,948	123,110	427,052	1,666,234	---	2,093,286	1,728,186	115,294	866,979	786,894	9,608,643	---	4,597	---	2,034,626	11,647,866
Sauk Rapids	6,781,681	783,908	443,959	249,785	4,598,326	209,849	5,057,960	1,381,760	55,268	1,077,308	280,507	15,862,351	---	---	140,000	374,349	16,376,700
Savage	22,107,233	1,462,610	613,072	1,716,325	3,848,766	50,690	5,615,781	1,191,359	168,495	1,331,790	94,107	32,584,447	3,429,664	59,402	2,134,136	335,000	38,542,649
Scandia	2,847,018	197	195,194	---	409,621	8,165	417,786	89,299	7,133	77,064	42,028	3,675,719	---	---	---	146,620	3,822,339
Scanlon	442,383	---	16,685	---	287,642	---	287,642	36,738	1,093	1,366	7,475	793,382	---	---	---	---	793,382
Seaforth	39,600	---	543	---	33,467	---	33,467	2,800	---	35	7,779	84,224	---	---	---	---	84,224
Sebekia	433,693	73,326	1,730	34,269	374,048	94,626	502,943	120,711	16,211	85,888	44,569	1,279,071	---	---	55,000	22,605	1,356,676
Sedan	17,862	---	2,100	---	28,756	---	28,756	---	---	106	6,000	54,824	---	---	---	13,073	67,897
Shafer	474,716	9,442	13,550	---	335,396	---	335,396	1,040	525	36,432	74,641	945,742	---	3,200	---	---	948,942
Shakopee	29,282,848	1,312,090	10,183,808	158,624	8,564,252	29,636	8,752,512	10,225,228	418,782	2,330,600	805,781	63,311,649	415,949	---	680,000	8,694,633	73,102,231
Shelly	26,735	---	75	---	88,211	2,203	90,414	14,892	---	155	10,758	143,029	---	---	45,322	---	188,351
Sherburn	623,867	97,826	5,514	312,281	495,090	---	807,371	203,650	2,597	54,097	26,683	1,821,605	510,000	31,600	311,374	---	2,674,579
Shevlin	47,638	---	1,850	116,378	18,332	---	134,710	52,194	---	974	33,614	270,980	---	---	---	150,000	420,980
Shoreview	18,841,705	262,387	1,208,306	---	2,727,448	111,359	2,838,807	9,009,307	29,589	1,385,685	108,911	33,684,697	---	4,904,825	795,000	3,743,109	43,127,631

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Shorewood	6,698,984	13,103	325,529	126,108	449,400	55	575,563	1,200,056	80,525	479,095	141,496	9,514,351	3,496,293	39,597	25,000	102,300	13,177,541
Silver Bay	1,513,117	---	80,027	2,442	1,581,273	236,094	1,819,809	842,164	3,780	56,191	152,003	4,467,091	---	---	34,279	427,285	4,928,655
Silver Lake	614,067	138	10,066	---	317,173	---	317,173	315,161	5,394	15,970	148,080	1,426,049	---	---	597,548	131,954	2,155,551
Skyline	59,490	---	---	---	28,797	---	28,797	1,370	---	---	200	89,857	---	---	100,376	---	190,233
Slayton	1,269,469	9,325	8,455	1,423,761	1,085,618	37,015	2,546,394	252,875	6,859	21,992	73,151	4,188,520	---	678	---	333,309	4,522,507
Sleepy Eye	1,927,944	107,322	147,977	---	1,920,159	10,000	1,930,159	802,309	8,941	118,385	464,470	5,507,507	185,886	---	257,083	682,387	6,632,863
Sobieski	56,343	---	2,640	---	37,430	---	37,430	21,102	90	73	95,719	213,397	---	---	---	40,000	253,397
Solway	7,334	---	1,700	---	17,973	---	17,973	6,565	---	3,222	9,903	46,697	---	---	---	---	46,697
South Haven	156,039	---	12,211	1,060,462	1,021,225	314,519	2,396,206	148,395	1,658	9,978	184,833	2,909,320	1,278,784	---	---	4,200	4,192,304
South Saint Paul	20,780,025	770,445	578,587	2,695,547	5,431,393	607,523	8,734,463	5,346,664	135,008	930,340	291,971	37,567,503	---	2,251,371	1,172,409	8,710,002	49,701,285
Spicer	1,980,247	109,800	76,316	---	93,342	---	93,342	305,400	4,461	150,557	117,009	2,837,132	---	2,606	401,185	---	3,240,923
Spring Grove	741,300	9,875	16,537	2,500	817,494	24,382	844,376	314,815	6,075	62,690	148,680	2,144,348	755,000	---	754,977	338,258	3,992,583
Spring Hill	16,603	---	1,850	---	12,089	---	12,089	35,000	303	---	544	66,389	---	---	---	---	66,389
Spring Lake Park	4,259,932	78,891	199,681	---	1,098,245	60,139	1,158,384	903,538	68,285	502,560	320,085	7,491,356	---	---	---	1,332,154	8,823,510
Spring Park	1,399,693	---	50,609	---	604,639	10,474	615,113	12,571	18,139	47,176	56,268	2,199,569	---	---	---	---	2,199,569
Spring Valley	1,740,928	150,453	14,273	---	1,082,949	974,496	2,057,445	50,037	6,311	95,893	212,472	4,327,812	1,550,484	45,500	---	435,298	6,359,094
Springfield	1,359,833	174,865	13,375	945,304	1,234,268	17,350	2,196,922	613,375	1,865	127,633	253,232	4,741,100	---	---	40,000	1,200,136	5,981,236
Squaw Lake	25,735	---	1,400	---	47,983	---	47,983	32,643	---	144	4,127	112,032	---	---	---	---	112,032
Stacy	438,705	---	4,692	---	465,124	---	465,124	35,548	891	42,160	21,818	1,008,938	---	---	100,000	---	1,108,938
Staples	1,705,872	119,970	277,869	---	1,485,692	72	1,485,764	415,883	20,292	235,945	252,337	4,513,932	---	6,096	60,000	320,324	4,900,352
Starbuck	981,444	96,248	35,547	43,686	596,742	---	640,428	265,015	7,092	16,849	127,779	2,170,402	238,000	51,791	87,717	64,064	2,611,974
Steen	28,541	---	---	7,439	44,762	325	52,526	21,418	---	3,168	28,938	134,591	---	---	---	---	134,591
Stephen	171,316	31,634	1,444	---	305,281	1,000	306,281	250,744	---	6,473	66,847	834,739	---	25,880	72,877	33,094	966,590
Stewart	442,154	64,609	8,903	---	132,415	1,932	134,347	48,881	693	24,334	1,216	725,137	---	---	---	---	725,137
Stewartville	4,531,164	514,144	108,377	---	2,495,546	59,597	2,555,143	378,607	---	220,597	675,529	8,983,561	---	194,332	161,000	71,839	9,410,732
Stillwater	20,645,855	1,526,466	941,310	452,921	2,394,582	571,944	3,419,447	3,354,936	71,023	1,466,526	830,531	32,256,094	5,614,645	148,500	130,621	1,905,065	40,054,925
Stockton	105,852	741	12,684	---	252,022	---	252,022	20,407	---	3,956	20,000	415,662	---	---	---	---	415,662
Storden	105,228	---	544	---	88,699	---	88,699	49,139	---	1,405	19,944	264,959	---	---	---	11,500	276,459
Strandquist	14,273	60	2,455	2,000	23,944	---	25,944	10,847	845	---	3,124	57,548	---	---	---	---	57,548
Strathcona	2,964	---	20	---	8,432	---	8,432	5,080	---	---	4,379	20,875	---	---	---	---	20,875

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*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Sturgeon Lake	113,361	---	8,283	---	97,926	---	97,926	94,283	---	3,152	7,154	324,159	---	10,652	---	---	334,811
Sunburg	49,586	---	10	---	54,865	---	54,865	139,579	---	8,221	20,209	272,470	---	---	---	700	273,170
Sunfish Lake	665,355	77,183	27,382	---	23,062	---	23,062	15,828	3,058	5,946	---	817,814	---	---	---	---	817,814
Swanville	165,100	12,677	3,130	8,796	136,719	---	145,515	10,350	280	393	47,508	384,953	---	---	22,410	---	407,363
Taconite	277,255	---	1,150	---	184,312	---	184,312	76,226	273	20,736	8,976	568,928	---	---	16,079	143,327	728,334
Tamarack	21,010	---	1,500	---	22,975	43,069	66,044	49,911	---	53	19,141	157,659	---	---	---	---	157,659
Taopi	4,139	---	---	---	11,134	---	11,134	2,713	---	1,396	903	20,285	---	---	---	58,050	78,335
Taunton	59,216	---	1,000	---	59,628	---	59,628	---	---	1,249	4,529	125,622	---	---	10,000	600	136,222
Taylors Falls	739,854	---	17,528	---	259,781	---	259,781	22,256	2,257	3,114	18,001	1,062,791	---	---	---	280,586	1,343,377
Tenstrike	35,914	---	1,200	---	19,592	---	19,592	---	---	---	---	56,706	---	---	---	---	56,706
Thief River Falls	4,728,925	522,119	208,033	184,345	4,416,196	227,322	4,827,863	2,269,907	48,651	494,685	152,720	13,252,903	2,095,975	261,917	1,368,216	221,360	17,200,371
Tintah	23,302	---	---	---	38,397	---	38,397	4,795	---	339	50,961	117,794	---	---	---	---	117,794
Tonka Bay	1,408,954	---	179,785	---	62,709	316,209	378,918	259,627	9,301	83,598	223,135	2,543,318	---	---	186,373	76,896	2,806,587
Tower	430,243	---	30,562	275,538	397,765	747,831	1,421,134	199,508	676	32,095	66,271	2,180,489	658,000	---	68,000	50,000	2,956,489
Tracy	1,518,555	43,085	14,633	38,413	2,951,456	17,500	3,007,369	277,462	5,531	99,553	186,289	5,152,477	---	---	294,461	38,544	5,485,482
Trail	11,088	---	1,500	---	1,718	---	1,718	---	---	185	3,267	17,758	---	23,120	---	---	40,878
Trimont	418,622	664	1,652	---	419,780	---	419,780	217,129	3,260	31,420	16,621	1,109,148	---	---	11,641	---	1,120,789
Trommald	27,178	---	575	---	27,681	---	27,681	---	---	---	1,508	56,942	---	---	---	---	56,942
Trosky [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Truman	594,181	---	4,593	---	528,357	---	528,357	145,585	2,299	46,313	99,113	1,420,441	---	162	---	106,052	1,526,655
Turtle River	18,444	---	3,950	---	4,128	---	4,128	1,540	---	3,783	37	31,882	---	---	---	---	31,882
Twin Lakes	11,617	---	1,050	---	66,813	---	66,813	400	---	4,799	11,555	96,234	---	---	---	---	96,234
Twin Valley	199,988	---	3,758	2,500	445,818	1,101	449,419	61,618	---	8,032	85,727	808,542	---	---	8,500	41,280	858,322
Two Harbors	3,482,776	128,074	95,659	14,971	2,456,708	94,758	2,566,437	841,472	5,169	164,099	162,243	7,445,929	152,505	75,200	885,940	1,451,108	10,010,682
Tyler	466,525	---	3,724	---	1,010,364	---	1,010,364	172,914	1,260	6,870	60,603	1,722,260	---	---	---	107,664	1,829,924
Ulen	240,171	26,970	675	---	173,098	4,848	177,946	54,134	---	24,856	30,554	555,306	---	2,150	---	---	557,456
Underwood	160,840	---	2,603	9,557	137,714	1,112	148,383	1,350	753	8,835	23,296	346,060	---	76,010	5,000	---	427,070
Upsala	278,357	---	2,993	---	147,887	1,250	149,137	77,101	---	21,962	104,168	633,718	---	---	---	26,155	659,873
Urbank	16,374	---	12	---	10,824	---	10,824	535	---	1,240	55,209	84,194	---	---	---	---	84,194
Utica	80,856	2,615	2,823	10,000	55,133	---	65,133	901	---	753	7,367	160,448	---	---	---	---	160,448

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Vadnais Heights	7,202,804	749,431	1,150,357	3,396	1,426,508	37,858	1,467,762	1,554,095	24,735	894,516	1,183,637	14,227,337	---	94,951	500,000	255,000	15,077,288
Vergas	290,731	38,380	37,313	---	93,432	75,435	168,867	35,287	---	3,044	74,127	647,749	230,000	---	15,000	7,000	899,749
Vermillion	198,516	---	4,141	---	46,698	---	46,698	---	480	32,068	36,793	318,696	---	---	---	---	318,696
Verndale	194,541	---	2,855	61,902	249,947	1,000	312,849	100,680	20,755	11,987	156,914	800,581	---	---	---	---	800,581
Vernon Center	272,773	---	2,578	317	707,822	3,187	711,326	27,110	---	15,203	20,782	1,049,772	2,607,747	---	6,411	155,500	3,819,430
Vesta	189,781	---	1,350	---	113,619	12,500	126,119	26,546	103	6,662	10,481	361,042	---	37,262	---	---	398,304
Victoria	8,086,894	238,215	945,896	205,823	935,568	15,501	1,156,892	2,114,875	8,863	581,772	418,097	13,551,504	860,542	10,000	---	2,370,066	16,792,112
Viking	23,442	---	---	---	40,348	---	40,348	14,957	---	---	23,526	102,273	---	---	---	---	102,273
Villard	121,523	---	2,800	---	75,747	---	75,747	100,796	---	13,189	44,669	358,724	---	---	---	143,381	502,105
Vining	13,169	---	5,075	---	17,855	---	17,855	11,450	---	5,224	17,200	69,973	---	---	---	---	69,973
Virginia	8,595,587	191,613	79,013	438,737	10,184,683	1,650,888	12,274,308	3,823,434	74,289	464,278	654,659	26,157,181	27,093,332	40,240	126,117	6,528,788	59,945,658
Wabasha	2,588,671	106,970	64,924	281,828	2,929,841	577,656	3,789,325	1,011,065	25,132	68,256	223,191	7,877,534	3,352,649	18,500	5,000	167,304	11,420,987
Wabasso	569,008	36,815	3,710	---	301,656	37,365	339,021	422,677	808	23,965	128,934	1,524,938	92,309	197,769	28,500	100,480	1,943,996
Waconia	10,451,088	351,508	1,146,917	395,553	1,280,725	79,974	1,756,252	2,722,888	53,504	1,218,671	91,420	17,792,248	3,054,206	411,890	461,966	2,269,910	23,990,220
Wadena	1,350,596	186,763	45,449	14,361	2,453,534	601,028	3,068,923	558,587	28,724	846,862	500,649	6,586,553	13,900	3,170	1,578,153	81,472	8,263,248
Wahkon	262,732	---	3,327	---	16,112	---	16,112	9,470	607	5,389	26,057	323,694	---	---	101,815	---	425,509
Waite Park	14,498,431	214,321	183,796	40,364	2,844,532	112,362	2,997,258	464,405	67,588	588,808	879,848	19,894,455	168,460	3,845	---	1,649,725	21,716,485
Waldorf	150,841	1,795	590	96,431	272,922	35,241	404,594	29,275	---	7,717	92,852	687,664	72,742	---	35,426	873,305	1,669,137
Walker	2,515,930	15,521	22,380	51,015	185,511	36,000	272,526	332,130	7,997	49,999	546,698	3,763,181	---	---	44,105	2,084,698	5,891,984
Walnut Grove	312,869	14,463	595	24,500	381,657	---	406,157	92,336	737	63,305	77,050	967,512	---	---	17,500	65,490	1,050,502
Walters	37,772	---	700	---	26,243	724	26,967	22,467	---	172	1,547	89,625	---	---	---	---	89,625
Waltham	53,782	---	1,046	---	44,031	25,000	69,031	---	3,880	19	753	128,511	---	---	5,000	---	133,511
Wanamingo	1,035,702	33,486	34,960	---	376,598	---	376,598	72,060	2,279	48,367	79,038	1,682,490	---	6,271	---	20,045	1,708,806
Wanda	49,743	---	310	---	11,128	---	11,128	19,200	---	56	19,218	99,655	---	---	---	---	99,655
Warba	76,745	---	---	17,926	24,635	---	42,561	32,673	---	112	319	152,410	---	---	---	---	152,410
Warren	870,153	181,179	7,640	41,235	1,173,779	70,192	1,285,206	231,580	942	50,397	329,039	2,956,136	1,796,000	500	70,276	161,502	4,984,414
Warroad	1,220,067	19,682	130,092	436,753	1,165,143	---	1,601,896	1,484,087	8,394	487,230	498,706	5,450,154	---	---	385,000	---	5,835,154
Waseca	5,695,380	111,486	276,917	764,513	4,422,831	273,791	5,461,135	520,310	21,927	459,136	195,272	12,741,563	168,486	---	1,347,000	423,669	14,680,718
Watertown	3,147,184	---	139,703	10,678	799,718	27,000	837,396	301,966	11,786	142,872	123,187	4,704,094	1,979,778	7,016	51,498	1,597,393	8,339,779
Waterville	1,044,197	16,274	13,940	132,586	727,183	44,784	904,553	65,585	7,630	12,933	131,877	2,196,989	391,000	285	12,218	57,767	2,658,259

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Watkins	495,942	41,640	8,120	---	406,853	---	406,853	335,930	1,268	64,562	162,651	1,516,966	---	---	---	85,232	1,602,198
Watson	112,330	---	4,537	---	75,119	---	75,119	7,936	---	843	2,766	203,531	---	6,600	---	8,944	219,075
Waubun	136,806	15,091	223	1,050	165,289	---	166,339	19,720	---	8,529	16,143	362,851	---	---	150,000	---	512,851
Waverly	1,141,894	165,474	163,782	---	357,635	5,090	362,725	54,595	4,673	36,476	91,855	2,021,474	---	380,660	---	100,000	2,502,134
Wayzata	9,783,832	477,341	741,115	2,670	1,558,916	1,077,136	2,638,722	1,968,142	81,869	999,148	671,749	17,361,918	6,555,000	---	558,000	1,593,701	26,068,619
Welcome	1,138,663	44,904	5,086	---	265,462	1,266	266,728	147,595	3,112	120,528	17,861	1,744,477	---	37,650	42,000	---	1,824,127
Wells	1,529,709	231,923	19,315	71,546	1,199,666	56,310	1,327,522	419,546	8,367	71,117	269,553	3,877,052	---	---	100,000	83,726	4,060,778
Wendell	93,334	---	300	---	63,874	---	63,874	5,837	120	137	32,844	196,446	---	---	---	---	196,446
West Concord	534,558	103,151	4,937	---	387,970	22,858	410,828	167,374	2,546	26,626	43,085	1,293,105	---	801	---	14,872	1,308,778
West Saint Paul	23,986,661	597,774	868,717	46,366	7,354,963	4,672,027	12,073,356	968,359	108,911	1,441,370	177,004	40,222,152	5,985,000	4,848	650,000	1,787,992	48,649,992
West Union	14,011	---	2,005	---	20,454	---	20,454	---	---	---	---	36,470	---	---	---	---	36,470
Westbrook	491,461	15,534	6,725	3,247	353,070	10,370	366,687	80,810	1,768	7,126	85,024	1,055,135	---	12,063	57,500	31,250	1,155,948
Westport	2,618	6,026	80	---	10,927	---	10,927	83	---	140	351	20,225	---	---	---	---	20,225
Whalan	55,036	---	1,010	---	5,860	---	5,860	---	---	373	14,700	76,979	---	---	---	---	76,979
Wheaton	835,270	---	7,502	---	760,383	---	760,383	461,727	750	10,310	57,814	2,133,756	---	---	---	---	2,133,756
White Bear Lake	10,889,854	814,264	1,739,885	377,599	3,793,055	342,344	4,512,998	3,222,408	52,548	2,023,028	503,750	23,758,735	10,326,692	49,600	805,500	1,320,985	36,261,512
Wilder	42,629	---	---	---	16,721	---	16,721	---	84	3,972	386	63,792	---	---	---	---	63,792
Willernie	364,909	---	19,420	---	256,507	---	256,507	14,514	1,050	3,081	9,201	668,682	---	3,336	---	---	672,018
Williams	99,206	---	1,405	25,000	53,113	800	78,913	25,581	---	97	7,980	213,182	---	---	---	---	213,182
Willmar	12,945,187	2,090,320	548,119	970,846	8,474,596	2,334,782	11,780,224	1,183,161	98,536	1,761,314	1,280,344	31,687,205	8,981,954	1,554,256	3,821,303	7,333,099	53,377,817
Willow River	100,655	781	3,875	184,443	103,774	---	288,217	19,595	---	6,890	51,084	471,097	---	1,200	---	---	472,297
Wilmont	154,109	1,506	662	25,690	139,940	---	165,630	72,468	---	450	90,072	484,897	---	---	---	12,000	496,897
Wilton	5,734	---	3,335	---	29,687	---	29,687	---	---	90	---	38,846	---	---	---	---	38,846
Windom	2,725,925	259,236	115,428	98,367	6,531,280	19,056	6,648,703	1,652,603	19,803	301,336	60,768	11,783,802	---	13,850	420,408	283,631	12,501,691
Winger	92,407	524	50	86,260	59,015	---	145,275	15,271	---	5,147	20,057	278,731	---	---	3,259	25,964	307,954
Winnebago	822,753	23,405	11,938	---	650,080	51,655	701,735	280,235	2,602	21,676	35,588	1,899,932	---	---	---	94,063	1,993,995
Winona	11,508,338	144,349	201,520	595,594	13,514,799	59,552	14,169,945	1,845,635	180,841	1,630,340	405,032	30,086,000	643,120	---	90,338	1,894,957	32,714,415
Winsted	1,968,046	26,588	103,786	25,257	767,126	2,153,759	2,946,142	354,070	2,269	139,956	259,146	5,800,003	---	250	---	947,400	6,747,653
Winthrop	861,915	61,043	66,144	---	588,691	280,619	869,310	246,856	14,510	55,595	163,913	2,339,286	---	---	220,062	100,735	2,660,083
Winton	92,321	5,152	1,733	---	40,114	25,000	65,114	4,870	---	3	8,973	178,166	---	8,024	15,340	---	201,530

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

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2023

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	
Wolf Lake	15,116	---	---	---	41,901	---	41,901	161,043	---	---	10,300	228,360	---	113,936	---	5,612	347,908
Wolverton	46,490	---	---	---	34,978	---	34,978	8,460	766	(175)	1,801	92,320	---	---	2,521	---	94,841
Wood Lake	225,497	2,600	2,660	703,689	1,184,041	---	1,887,730	71,800	137	5,974	14,682	2,211,080	270,525	---	---	66,973	2,548,578
Woodbury	47,417,000	10,315,277	6,627,150	713,872	8,850,212	984,846	10,548,930	8,715,468	262,032	9,173,509	648,039	93,707,405	34,269	164,327	12,841,100	10,932,809	117,679,910
Woodland	467,958	---	45,339	---	17,067	5,554	22,621	9,586	2,296	20,204	136	568,140	---	---	---	---	568,140
Woodstock	49,074	6,504	1,300	---	53,660	1,800	55,460	7,833	300	288	530	121,289	---	---	7,100	---	128,389
Worthington	8,460,973	538,938	281,358	4,635,679	7,011,547	169,074	11,816,300	887,384	86,289	943,855	489,617	23,504,714	9,671,271	25,651	1,447,899	2,814,477	37,464,012
Wrenshall	125,254	66,069	8,595	---	107,392	5,000	112,392	43,920	---	9,173	21,887	387,290	---	7,325	---	10,500	405,115
Wright	29,482	---	2,050	---	41,257	38,074	79,331	202,766	---	2,121	3,119	318,869	---	6,000	---	4,485	329,354
Wykoff	213,192	11,739	2,157	---	203,784	---	203,784	24,832	563	2,761	60,277	519,305	---	50,000	---	977	570,282
Wyoming	5,566,827	364,055	168,958	155,382	1,568,905	---	1,724,287	149,189	9,838	409,038	264,856	8,657,048	---	3,382	---	128,340	8,788,770
Zemple	15,520	---	---	---	9,019	---	9,019	---	---	118	---	24,657	---	---	---	---	24,657
Zimmerman	2,766,832	69,383	138,648	---	1,370,909	33,770	1,404,679	104,989	16,423	131,228	101,021	4,733,203	2,313,860	---	295,035	537,474	7,879,572
Zumbro Falls	153,552	12,712	6,949	123,524	68,879	---	192,403	202,074	---	---	1,080	568,770	---	---	135,574	---	704,344
Zumbrota	2,540,812	73,954	67,250	---	3,362,715	202,862	3,565,577	474,352	36,845	159,780	133,222	7,051,792	---	---	2,192,079	3,870,365	13,114,236
State Total	\$3,930,083,311	\$246,112,937	\$262,634,904	\$462,284,887	\$1,465,483,908	\$172,231,720	\$2,100,000,515	\$739,973,086	\$26,403,058	\$335,138,511	\$229,840,664	\$7,870,186,986	\$797,463,399	\$42,881,544	\$307,969,747	\$841,729,918	\$9,860,231,594

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

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2023

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	
Ada	1,725	390,342	652,388	433,820	413,609	286,497	229,866	2,406,522	509,328	47,000	3,324	2,966,174	---	5,829	170,400	3,142,403
Adams	694	158,656	209,839	56,539	89,412	---	71,415	585,861	265,718	275,175	69,787	1,196,541	---	5,933	103,276	1,305,750
Adrian	1,176	215,337	315,677	248,952	214,196	26,931	7,935	1,029,028	725,853	208,452	61,829	2,025,162	---	14,291	258,086	2,297,539
Afton	3,044	786,985	869,963	400,754	59,051	---	19,378	2,136,131	233,346	1,430,000	107,487	3,906,964	---	---	265,191	4,172,155
Aitkin	2,195	566,681	1,451,213	686,592	116,293	65,460	---	2,886,239	454,331	479,784	92,338	3,912,692	---	---	886,201	4,798,893
Akeley	420	121,394	138,270	96,668	7,305	61,178	1,500	426,315	226,585	---	---	652,900	---	---	---	652,900
Albany	2,805	434,493	1,081,605	359,248	90,143	122,832	---	2,088,321	3,423,250	761,000	259,747	6,532,318	---	---	474,275	7,006,593
Albert Lea	18,278	2,306,499	7,997,304	3,369,452	3,748,623	1,353,641	146,592	18,922,111	5,380,159	3,078,439	636,061	28,016,770	---	---	1,671,309	29,688,079
Alberta	94	35,857	4,233	38,422	---	---	12,531	91,043	23,689	---	---	114,732	---	28,415	---	143,147
Albertville	8,542	1,021,530	2,040,819	597,277	802,971	265,896	---	4,728,493	2,036,547	813,000	68,903	7,646,943	---	---	---	7,646,943
Alden	559	233,427	53,326	43,544	187,630	---	8,434	526,361	317,630	54,000	14,522	912,513	---	---	---	912,513
Aldrich	35	7,352	1,896	12,380	3,879	---	60	25,567	---	---	---	25,567	---	---	---	25,567
Alexandria	15,000	3,223,415	5,015,020	1,937,617	1,694,458	2,005,518	920,608	14,796,636	6,435,596	2,202,016	490,533	23,924,781	---	191,400	1,150,743	25,266,924
Alpha	104	47,560	38,539	23,271	3,683	---	10,549	123,602	49,686	---	---	173,288	---	---	---	173,288
Altura	469	205,095	121,685	19,263	589,191	---	---	935,234	95,886	---	---	1,031,120	---	---	56,250	1,087,370
Alvarado	377	263,704	23,066	32,398	8,493	70,613	---	398,274	19,302	77,696	11,320	506,592	---	---	---	506,592
Amboy	521	133,146	157,829	125,676	5,843	---	4,604	427,098	295,907	---	---	723,005	---	15,000	88,474	826,479
Andover	32,460	2,832,900	5,870,339	2,780,906	3,317,521	297,191	223,709	15,322,566	10,652,564	3,125,000	1,272,157	30,372,287	---	133,945	1,058,300	31,564,532
Annandale	3,430	759,961	1,315,765	685,286	191,650	128,530	38,277	3,119,469	3,546,837	3,180,000	148,848	9,995,154	---	102,635	648,956	10,746,745
Anoka	18,178	2,225,010	8,404,384	25,248,700	2,728,257	611,038	58,589	39,275,978	4,572,690	2,471,306	1,198,308	47,518,282	---	---	2,341,903	49,860,185
Apple Valley	56,252	7,226,248	16,238,132	6,355,703	8,334,180	753,667	16,879	38,924,809	20,480,095	1,472,083	727,679	61,604,666	---	---	6,594,655	68,199,321
Appleton	1,376	512,119	596,734	433,190	410,234	434,062	228,183	2,614,522	3,865,556	425,280	167,112	7,072,470	---	---	354,100	7,426,570
Arco	85	32,978	10,819	19,995	---	1,050	---	64,842	22,500	---	---	87,342	---	---	---	87,342
Arden Hills	9,854	1,235,704	2,704,012	682,510	869,766	81,788	---	5,573,780	1,244,820	---	---	6,818,600	---	---	171,140	6,989,740
Argyle	533	207,672	84,515	147,679	133,332	264,217	---	837,415	440,622	85,000	67,222	1,430,259	---	---	---	1,430,259
Arlington	2,313	516,145	1,375,373	427,243	290,108	79,888	63,143	2,751,900	1,010,482	477,600	117,632	4,357,614	---	---	95,500	4,453,114
Ashby	470	108,520	206,575	44,860	40,162	16,422	---	416,539	324,183	65,000	25,185	830,907	---	---	35,062	865,969
Askov	334	106,418	179,414	127,839	50,982	---	---	464,653	54,293	80,809	6,073	605,828	---	---	---	605,828
Atwater	1,096	274,236	248,733	167,196	104,765	---	6,663	801,593	1,053,086	7,301	1,911	1,863,891	---	---	490,693	2,354,584

[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, 2023

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	559	246,335	238,914	169,130	1,641	8,767	65,777	730,564	766,409	67,360	17,432	1,581,765	---	---	18,699	1,600,464
Aurora	1,628	446,338	670,466	824,168	249,174	15,000	6,789	2,211,935	556,291	179,796	128,173	3,076,195	---	---	261,551	3,337,746
Austin	26,379	2,403,811	8,367,096	3,857,177	5,497,742	401,010	121,184	20,648,020	10,166,881	---	468,615	31,283,516	---	484,356	20,500	31,788,372
Avoca	113	28,944	3,317	32,617	8,628	---	562	74,068	---	15,000	9,655	98,723	---	---	---	98,723
Avon	1,670	498,664	788,154	188,768	50,081	126,324	---	1,651,991	1,224,392	306,142	89,772	3,272,297	---	162,370	104,477	3,539,144
Babbitt	1,379	759,208	1,098,121	438,123	749,184	6,490	2,631	3,053,757	571,601	264,727	95,492	3,985,577	---	---	257,610	4,243,187
Backus	267	87,463	249,030	60,338	3,293	6,610	27,452	434,186	287,447	38,482	16,095	776,210	---	---	1,200	777,410
Badger	435	160,817	81,242	52,519	7,153	12,890	---	314,621	31,490	38,910	13,016	398,037	---	---	---	398,037
Bagley	1,288	294,387	556,094	366,952	86,416	246,260	20,532	1,570,641	470,026	160,882	8,447	2,209,996	---	---	---	2,209,996
Balaton	592	147,328	206,041	156,154	214,539	74,227	---	798,289	132,998	240,388	50,821	1,222,496	---	---	82,200	1,304,696
Barnesville	2,779	883,085	822,741	348,585	505,351	627,127	---	3,186,889	3,064,060	388,542	174,970	6,814,461	---	159,623	227,697	7,201,781
Barnum	621	244,958	152,026	147,170	33,318	---	17,062	594,534	40,678	29,130	62,289	726,631	1,260,000	99,129	37,221	2,122,981
Barrett	370	138,041	83,266	88,110	25,303	---	---	334,720	98,490	2,636,629	179,875	3,249,714	---	22,186	39,579	3,311,479
Barry	15	3,669	873	6,950	250	---	---	11,742	---	---	---	11,742	---	---	---	11,742
Battle Lake	903	237,711	411,329	258,847	89,900	129,628	35,945	1,163,360	71,565	---	---	1,234,925	---	---	3,001	1,237,926
Baudette	947	277,087	316,421	414,834	278,554	13,280	248,945	1,549,121	430,682	15,000	7,050	2,001,853	---	---	25,000	2,026,853
Baxter	8,885	1,674,554	3,069,098	4,389,490	1,146,352	1,290,954	744,944	12,315,392	12,002,039	3,071,237	861,204	28,249,872	---	397,082	4,649,141	33,296,095
Bayport	3,848	688,601	1,911,168	513,191	593,391	---	17,820	3,724,171	1,222,835	135,000	35,538	5,117,544	---	---	---	5,117,544
Beardsley	208	134,128	54,497	53,083	379	---	209	242,296	8,168	48,397	22,699	321,560	---	---	230,029	551,589
Beaver Bay	124	223,862	25,262	111,435	19,478	---	---	380,037	1,127	---	---	381,164	---	---	---	381,164
Beaver Creek	272	127,836	56,320	108,174	9,949	---	---	302,279	---	15,987	1,990	320,256	---	---	31,790	352,046
Becker	5,042	1,742,215	2,089,394	1,100,892	4,832,963	180,926	---	9,946,390	15,751,075	1,357,388	303,518	27,358,371	---	---	493,837	27,852,208
Bejou	76	32,428	110	52,169	1,473	---	6,808	92,988	---	---	---	92,988	---	---	---	92,988
Belgrade	735	185,045	362,536	142,490	10,179	4,300	2,455	707,005	137,791	100,500	18,228	963,524	---	---	48,012	1,011,536
Belle Plaine	7,456	1,068,760	3,711,394	1,053,200	979,465	282,537	14,267	7,109,623	15,513,048	2,169,344	409,997	25,202,012	---	---	1,347,933	26,549,945
Bellechester	168	16,655	22,538	11,529	1,059	---	24,774	76,555	500	46,000	4,746	127,801	---	99,244	---	227,045
Bellingham	147	87,271	79,102	25,212	640	---	18,524	210,749	41,551	---	---	252,300	---	---	---	252,300
Beltrami	85	26,677	28,283	30,031	29	---	2,580	87,600	4,650	---	---	92,250	---	---	---	92,250
Belview*	286	164,841	54,554	150,558	7,300	---	---	377,253	116,254	---	---	493,507	---	---	100	493,607

[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, 2023

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	15,637	2,508,941	8,477,178	2,788,298	1,926,652	1,266,209	4,524	16,971,802	4,363,827	293,123	132,651	21,761,403	---	789,768	246,477	22,797,648
Bena	146	31,451	---	603	5,119	---	2,411	39,584	---	---	---	39,584	---	---	---	39,584
Benson	3,462	521,781	1,415,317	789,334	639,828	1,159,726	93,092	4,619,078	792,943	201,990	53,775	5,667,786	---	1,156,731	814,074	7,638,591
Bertha	557	183,055	72,031	37,339	36,846	168,169	---	497,440	64,694	---	---	562,134	---	---	10,007	572,141
Bethel	484	138,293	97,245	75,288	8,050	---	10,862	329,738	65,900	89,151	5,169	489,958	---	---	27,500	517,458
Big Falls	186	175,056	35,249	162,514	89,355	1,215	5,397	468,786	64,502	---	---	533,288	---	---	---	533,288
Big Lake	12,524	1,009,664	2,940,056	955,015	864,617	555,932	3,523	6,328,807	2,174,171	1,782,715	519,000	10,804,693	---	250,301	1,269,829	12,324,823
Bigelow	212	61,596	59,695	22,388	3,612	---	23,274	170,565	62,448	---	---	233,013	---	---	---	233,013
Bigfork	397	144,045	238,192	116,204	19,189	7,128	27,244	552,002	556,094	11,000	4,936	1,124,032	---	---	---	1,124,032
Bingham Lake	137	33,878	9,110	19,255	14,231	---	888	77,362	17,850	---	---	95,212	---	59,051	---	154,263
Birchwood Village	898	264,764	129,653	141,743	60,266	---	18,580	615,006	---	---	---	615,006	---	---	2,500	617,506
Bird Island	982	259,349	326,326	158,788	85,204	109,087	30	938,784	295,446	92,347	55,461	1,382,038	---	38,430	95,060	1,515,528
Biscay	111	55,221	842	7,110	9,239	---	---	72,412	---	---	3,488	75,900	---	---	---	75,900
Biwabik	975	585,829	475,206	502,175	115,285	---	---	1,678,495	402,921	160,000	135,485	2,376,901	---	---	184,909	2,561,810
Blackduck	826	194,227	286,676	215,097	305,745	4,666	8,770	1,015,181	801,068	2,039,986	71,181	3,927,416	1,965,000	59,516	172,205	6,124,137
Blaine	73,546	7,932,108	20,320,504	6,548,871	3,740,388	4,466,114	309,179	43,317,164	31,127,927	4,577,520	1,747,789	80,770,400	---	6,448,606	5,591,960	92,810,966
Blomkest	147	30,036	53,408	21,461	22,828	---	9,408	137,141	26,722	11,000	3,582	178,445	---	---	7,000	185,445
Blooming Prairie	1,943	361,077	683,266	300,706	229,194	17,124	220	1,591,587	1,460,057	270,079	178,921	3,500,644	---	---	439,454	3,940,098
Bloomington	91,537	9,840,978	46,546,922	23,466,630	5,456,138	25,927,592	12,452,468	123,690,728	21,373,641	13,870,059	3,313,772	162,248,200	---	2,806,312	23,870,509	188,925,021
Blue Earth	3,180	807,262	1,172,912	1,248,468	697,594	950,516	378,964	5,255,716	7,125,387	1,600,617	708,831	14,690,551	---	---	649,830	15,340,381
Bluffton	208	40,145	32,350	14,114	24,252	---	---	110,861	98,353	---	---	209,214	---	---	77,500	286,714
Bock	83	24,442	1,220	130,408	4,271	---	1,617	161,958	---	---	---	161,958	---	---	---	161,958
Borup	99	13,602	9,964	10,985	3,249	---	415	38,215	2,135	---	---	40,350	---	---	---	40,350
Bovey	821	263,442	246,472	386,767	133,126	---	---	1,029,807	615,161	131,397	35,057	1,811,422	24,241	---	330,925	2,166,588
Bowlus	279	76,602	94,779	23,997	211	---	---	195,589	---	---	---	195,589	---	---	---	195,589
Boy River [1]	29	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	140	106,181	86,625	28,761	21,190	85	31,793	274,635	525,078	699,000	16,837	1,515,550	---	1,888,580	---	3,404,130
Braham	1,789	381,326	958,893	481,026	14,535	186,123	---	2,021,903	268,793	216,284	34,728	2,541,708	---	---	---	2,541,708
Brainerd	14,670	3,718,975	6,237,870	1,538,110	1,864,448	2,237,474	2,932,285	18,529,162	12,234,788	1,405,583	231,295	32,400,828	---	---	1,443,983	33,844,811

[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, 2023

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	508	293,728	61,084	110,269	3,000	45,119	---	513,200	79,456	135,111	17,166	744,933	---	---	10,379	755,312
Breckenridge	3,365	665,056	1,119,899	999,378	373,162	55,497	2,855	3,215,847	543,507	215,000	66,178	4,040,532	---	---	1,117,049	5,157,581
Breezy Point	2,766	1,118,894	1,165,374	394,011	9,992	13,019	34,034	2,735,324	77,810	---	---	2,813,134	---	---	1,122,000	3,935,134
Brewster	490	178,406	102,465	44,202	14,462	1,609	61,168	402,312	118,545	30,000	12,130	562,987	---	---	6,500	569,487
Bricelyn	347	102,459	72,253	343,554	10,262	---	1,637	530,165	101,336	13,000	2,789	647,290	---	60,000	16,000	723,290
Brook Park	133	69,811	48,095	26,022	2,997	---	366	147,291	23,031	---	---	170,322	---	---	2,986	173,308
Brooklyn Center	33,982	7,724,269	14,335,045	3,199,285	5,474,955	2,914,683	---	33,648,237	3,669,421	2,355,537	589,269	40,262,464	---	---	1,243,835	41,506,299
Brooklyn Park	83,874	7,361,681	38,892,096	5,360,019	12,215,437	12,847,608	---	76,676,841	8,985,285	3,643,991	1,156,945	90,463,062	---	3,104,164	17,665,794	111,233,020
Brooks	118	36,825	4,619	4,629	5,693	7,967	10,050	69,783	---	---	---	69,783	---	---	---	69,783
Brookston	116	22,098	12,759	4,802	---	---	---	39,659	---	15,000	2,977	57,636	---	---	---	57,636
Brooten	638	204,273	296,525	212,980	12,757	14,549	14,195	755,279	1,886,542	65,000	34,200	2,741,021	---	---	---	2,741,021
Browerville	836	89,166	148,682	271,258	21,329	---	---	530,435	223,752	88,167	37,854	880,208	---	20,000	77,343	977,551
Browns Valley	526	285,364	258,335	130,837	98,271	111,988	---	884,795	816,103	8,852	9,799	1,719,549	---	75,259	---	1,794,808
Brownsdale	638	112,974	120,243	96,540	66,885	---	---	396,642	413,156	66,000	3,821	879,619	---	---	---	879,619
Brownsville	550	96,923	51,486	91,974	23,764	62,550	1,285	327,982	26,349	106,732	17,571	478,634	41,121	2,880	38,241	560,876
Brownton	722	245,225	350,127	114,622	45,732	222	59,441	815,369	133,849	199,202	66,079	1,214,499	---	68,000	136,760	1,419,259
Bruno	104	57,805	31,521	18,925	---	---	6,362	114,613	114,643	---	---	229,256	---	---	---	229,256
Buckman	309	49,210	1,835	20,131	5,608	3,420	---	80,204	---	---	---	80,204	---	---	---	80,204
Buffalo	16,611	1,508,034	5,144,625	1,908,815	2,983,285	517,943	1,530,002	13,592,704	8,009,362	3,451,001	796,199	25,849,266	---	---	300,147	26,149,413
Buffalo Lake	643	251,774	325,265	205,151	25,074	16,583	---	823,847	120,173	331,492	212,995	1,488,507	---	20,000	---	1,508,507
Buhl	976	293,128	142,334	318,076	139,616	46,853	769	940,776	3,188,151	35,000	15,845	4,179,772	---	6,000	180,395	4,366,167
Burnsville	65,327	7,915,858	30,520,606	4,519,422	5,216,368	876,059	1,770,886	50,819,199	13,624,264	5,514,844	1,430,045	71,388,352	---	---	3,091,051	74,479,403
Burtrum	122	21,253	8,182	11,835	5,514	---	1,125	47,909	---	---	---	47,909	---	---	---	47,909
Butterfield	598	131,011	51,819	77,469	25,629	13,241	293	299,462	81,093	35,030	6,619	422,204	---	2,014	1,320	425,538
Byron	6,688	527,974	673,086	790,793	445,880	364,900	---	2,802,633	6,711,227	1,323,200	197,805	11,034,865	---	---	301,035	11,335,900
Caledonia	2,767	321,140	1,334,142	492,774	349,085	18,800	---	2,515,941	1,053,985	125,000	45,000	3,739,926	---	---	1,458,217	5,198,143
Callaway	203	86,608	187,170	69,706	260,032	---	10,907	614,423	169,459	---	---	783,882	---	12,197	131,687	927,766
Calumet	329	145,872	61,210	203,269	79,114	---	504	489,969	40,026	32,000	17,038	579,033	---	---	---	579,033
Cambridge	10,572	1,717,496	3,570,848	1,948,268	653,088	681,530	117,322	8,688,552	3,600,121	1,155,000	452,700	13,896,373	---	1,232,774	2,274,669	17,403,816

[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, 2023

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	158	30,263	51,840	17,240	34,209	---	6,573	140,125	---	---	---	140,125	---	---	---	140,125
Canby	1,688	724,623	261,955	384,026	286,406	162,406	206,320	2,025,736	678,658	363,040	232,036	3,299,470	---	---	---	3,299,470
Cannon Falls	4,166	919,481	1,465,858	810,281	1,045,847	141,564	---	4,383,031	1,001,174	530,312	154,197	6,068,714	---	---	796,256	6,864,970
Canton	316	134,762	71,943	68,271	15,942	---	---	290,918	32,727	---	---	323,645	---	9,911	31,550	365,106
Carlos	492	130,863	82,775	46,388	21,777	---	---	281,803	35,139	13,420	478	330,840	---	---	13,000	343,840
Carlton	954	277,847	608,763	220,418	86,512	84,060	28,493	1,306,093	275,891	109,252	40,711	1,731,947	---	---	426,053	2,158,000
Carver	6,772	998,725	1,215,012	1,011,767	92,340	---	71,642	3,389,486	3,651,265	1,145,768	581,660	8,768,179	---	479,115	376,170	9,623,464
Cass Lake	691	188,254	343,539	200,580	35,735	64,853	49,517	882,478	140,652	---	---	1,023,130	---	---	3,324	1,026,454
Cedar Mills	62	18,060	---	1,125	---	---	---	19,185	---	---	---	19,185	---	---	---	19,185
Center City	656	126,019	189,655	175,249	24,008	---	---	514,931	52,543	137,462	33,007	737,943	---	2,970	85,919	826,832
Centerville	3,993	639,159	1,522,156	340,752	185,522	62,821	34,284	2,784,694	237,625	366,680	38,703	3,427,702	---	---	285,933	3,713,635
Ceylon	297	96,808	28,058	231,870	9,658	---	48,161	414,555	980,270	---	---	1,394,825	---	---	8,166	1,402,991
Champlin	24,975	2,430,716	6,162,692	3,237,032	1,984,484	711,822	28,300	14,555,046	10,486,931	805,000	267,702	26,114,679	---	150,000	4,674,750	30,939,429
Chandler	270	65,402	111,615	82,488	30,060	56,269	---	345,834	22,924	---	---	368,758	---	---	21,750	390,508
Chanhasen	25,807	3,079,304	4,820,264	2,521,038	3,005,662	823,135	954	14,250,357	10,983,787	740,208	125,527	26,099,879	---	---	793,623	26,893,502
Chaska	29,739	7,128,337	11,737,093	7,695,243	3,424,537	2,501,385	40,960	32,527,555	26,845,022	4,086,146	2,114,736	65,573,459	---	2,192,376	10,167,111	77,932,946
Chatfield	3,005	837,685	1,158,405	530,076	760,169	401,111	---	3,687,446	2,027,214	686,400	206,624	6,607,684	---	37,380	499,101	7,144,165
Chickamaw Beach	131	14,164	15,224	10,214	---	---	---	39,602	---	---	---	39,602	---	---	---	39,602
Chisago City	5,730	586,003	1,353,015	664,488	693,143	1,095,403	1,657	4,393,709	2,554,406	450,000	101,291	7,499,406	---	---	31,300	7,530,706
Chisholm	4,714	1,485,604	2,793,491	951,700	828,766	236,474	135,573	6,431,608	7,599,658	327,325	5,306	14,363,897	---	---	---	14,363,897
Chokio	399	110,367	54,058	72,490	17,149	17,206	76	271,346	64,785	22,000	1,870	360,001	---	---	---	360,001
Circle Pines	5,055	650,953	1,626,723	347,393	579,827	3,639	74,834	3,283,369	403,910	1,170,000	336,096	5,193,375	---	---	315,606	5,508,981
Clara City	1,358	647,452	396,288	354,679	241,776	321,614	---	1,961,809	885,708	673,126	258,153	3,778,796	---	---	3,000	3,781,796
Claremont	502	196,342	181,160	114,040	20,138	9,584	---	521,264	203,798	114,000	17,356	856,418	---	---	---	856,418
Clarissa	662	162,339	97,787	81,069	22,615	2,170	5,212	371,192	78,033	---	---	449,225	---	---	---	449,225
Clarkfield	847	444,211	177,248	256,026	169,853	12,446	---	1,059,784	486,521	2,197,539	146,321	3,890,165	---	---	79,000	3,969,165
Clarks Grove	680	253,384	36,141	106,595	23,807	---	---	419,927	97,745	---	---	517,672	---	---	31,001	548,673
Clear Lake	669	234,490	337,879	184,201	36,694	---	---	793,264	150,124	11,432	394	955,214	---	30,000	33,073	1,018,287
Clearbrook*	458	150,200	260,495	100,674	203,553	---	---	714,922	82,620	---	---	797,542	1,280,936	---	---	2,078,478

[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, 2023

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	
Clearwater	2,105	584,663	449,066	325,150	162,956	60,635	---	1,582,470	500,113	211,000	73,949	2,367,532	---	---	329,682	2,697,214
Clements	157	66,425	18,881	64,306	2,683	---	15,667	167,962	---	5,686	304	173,952	---	---	---	173,952
Cleveland	792	177,206	286,698	153,460	5,202	---	4,547	627,113	193,358	71,000	12,975	904,446	---	---	70,500	974,946
Climax	223	51,164	73,457	35,833	13,077	---	1,326	174,857	2,814,929	11,917	1,399	3,003,102	---	---	---	3,003,102
Clinton	395	316,098	72,173	121,614	297	---	---	510,182	158,380	54,376	29,393	752,331	---	---	---	752,331
Clitherall	83	31,028	900	18,686	14,388	---	2,134	67,136	2,753	---	---	69,889	---	---	---	69,889
Clontarf	122	25,258	25,008	27,870	5,930	---	338	84,404	7,026	29,082	376	120,888	---	---	15,000	135,888
Cloquet	12,667	1,353,307	4,139,390	2,201,971	1,914,092	530,424	26,266	10,165,450	829,342	535,609	219,996	11,750,397	---	131,858	827,087	12,709,342
Coates	146	23,072	16,425	11,574	9,740	---	741	61,552	---	---	---	61,552	---	---	---	61,552
Cobden	41	6,428	1,035	6,609	512	---	9,995	24,579	---	---	---	24,579	---	---	---	24,579
Cohasset	2,686	694,793	337,764	430,184	210,909	30,000	37,858	1,741,508	3,129,973	10,559	1,997	4,884,037	---	---	2,892,475	7,776,512
Cokato	2,792	381,952	864,716	521,946	447,162	65,176	2,222	2,283,174	1,269,620	275,000	149,900	3,977,694	---	---	513,085	4,490,779
Cold Spring	4,225	371,240	2,075,976	545,349	254,290	719,334	4,529	3,970,718	4,332,744	636,598	157,517	9,097,577	---	---	133,651	9,231,228
Coleraine	1,997	423,207	539,833	784,026	174,165	164,461	---	2,085,692	13,080	269,616	34,884	2,403,272	---	---	310,159	2,713,431
Cologne	2,116	487,990	485,546	696,881	265,634	6,308	---	1,942,359	2,272,560	555,000	289,808	5,059,727	---	---	---	5,059,727
Columbia Heights	21,567	2,673,081	8,932,874	2,190,300	3,328,568	1,433,136	308,399	18,866,358	10,999,061	970,000	2,959,008	33,794,427	5,935,000	300,000	395,344	40,424,771
Columbus	4,151	1,050,240	991,074	833,477	70,338	280,773	37,458	3,263,360	1,482,253	980,786	271,592	5,997,991	3,670,000	2,300	970,951	10,641,242
Comfrey	387	162,940	158,898	129,826	54,480	429,112	31,752	967,008	134,005	70,503	14,151	1,185,667	---	19,507	18,750	1,223,924
Comstock	94	27,025	6,680	68,237	4,000	---	---	105,942	---	---	---	105,942	---	---	---	105,942
Conger	153	35,745	58,991	31,145	8,275	---	13,942	148,098	---	---	---	148,098	---	112,659	---	260,757
Cook	537	243,836	426,513	133,883	182,101	---	188,174	1,174,507	234,303	27,550	7,692	1,444,052	---	---	88,920	1,532,972
Coon Rapids	63,320	5,765,506	21,804,809	6,240,324	5,958,820	3,966,600	448,609	44,184,668	18,246,295	4,990,000	1,936,402	69,357,365	---	2,564,713	1,200,077	73,122,155
Corcoran	8,019	2,027,899	3,938,771	1,913,747	244,460	---	15,216	8,140,093	11,234,885	655,000	258,877	20,288,855	---	10,000	2,330,508	22,629,363
Correll	35	18,104	1,717	5,552	1,086	---	---	26,459	---	---	---	26,459	---	---	---	26,459
Cosmos	505	135,705	168,225	118,719	45,681	---	55,763	524,093	1,091,523	18,623	173,686	1,807,925	---	---	---	1,807,925
Cottage Grove	42,648	3,407,127	13,725,041	6,114,051	7,288,111	1,511,904	272,541	32,318,775	44,208,054	3,367,679	1,141,777	81,036,285	---	1,767	1,505,858	82,543,910
Cottonwood	1,151	209,244	395,733	342,339	118,901	145,369	---	1,211,586	396,883	207,219	60,664	1,876,352	---	15,312	71,583	1,963,247
Courtland	735	122,983	54,645	94,195	3,927	---	---	275,750	17,721	---	---	293,471	---	---	5,757	299,228
Credit River	5,655	998,286	805,186	734,507	12,336	---	---	2,550,315	204,600	405,305	76,403	3,236,623	---	---	---	3,236,623

[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, 2023

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	250	183,847	64,924	6,417	54,531	2,780	---	312,499	183,049	---	---	495,548	---	---	127,341	622,889
Crookston	7,272	1,955,756	3,795,833	1,014,032	3,145,993	170,079	447,476	10,529,169	3,440,098	110,431	639	14,080,337	---	---	---	14,080,337
Crosby	2,377	744,698	1,352,101	586,729	1,122,442	137,239	36,180	3,979,389	1,394,681	---	---	5,374,070	---	---	711,382	6,085,452
Crosslake	2,456	777,544	1,404,070	588,542	637,126	11,280	13,330	3,431,892	973,102	645,000	142,998	5,192,992	---	---	---	5,192,992
Crystal	23,263	2,347,174	9,387,685	1,948,482	4,026,757	1,526,431	181,562	19,418,091	2,895,070	1,432,238	284,258	24,029,657	---	20,764	137	24,050,558
Currie	216	92,457	77,924	61,679	11,457	---	3,349	246,866	78,635	67,250	6,243	398,994	---	36,434	52,485	487,913
Cuyuna	318	116,259	212,468	92,016	12,454	---	---	433,197	---	4,713	7,463	445,373	---	---	---	445,373
Cyrus	311	171,704	54,342	63,734	7,867	---	---	297,647	---	19,691	15,696	333,034	---	---	---	333,034
Dakota	295	64,008	68,719	28,775	17,668	---	3,531	182,701	45,000	---	---	227,701	---	---	1,020	228,721
Dalton	209	79,817	77,582	50,764	14,102	---	---	222,265	19,509	---	---	241,774	---	---	---	241,774
Danube	446	123,944	196,620	166,536	7,320	118,643	---	613,063	51,968	---	---	665,031	---	---	42,395	707,426
Danvers	101	62,378	83,845	17,093	---	---	---	163,316	118,279	58,639	39,559	379,793	---	---	---	379,793
Darfur	84	62,507	50,908	19,149	5,533	---	---	138,097	40,000	6,000	4,954	189,051	---	10,000	8,954	208,005
Darwin	342	58,647	14,945	34,879	19,467	4,418	26,729	159,085	263,693	---	---	422,778	---	---	---	422,778
Dassel	1,531	276,868	361,367	329,469	247,173	291,646	---	1,506,523	1,707,079	198,198	75,089	3,486,889	---	---	273,645	3,760,534
Dawson	1,457	480,542	526,498	371,796	335,707	208,166	639,241	2,561,950	5,619,770	195,338	444,935	8,821,993	---	---	772,726	9,594,719
Dayton	10,086	1,436,992	3,584,808	3,072,378	511,429	296,744	181,494	9,083,845	5,509,396	1,971,211	575,638	17,140,090	---	---	1,154,008	18,294,098
De Graff	107	23,356	17,320	18,976	16,584	---	2	76,238	7,163	---	---	83,401	---	---	---	83,401
Deephaven	3,812	788,926	2,110,026	912,659	91,851	---	---	3,903,462	1,585,039	167,357	49,300	5,705,158	---	---	---	5,705,158
Deer Creek	329	51,100	127,635	64,401	32,656	---	5,577	281,369	---	15,000	3,897	300,266	---	---	11,590	311,856
Deer River	896	290,214	895,319	188,868	52,436	---	4,781	1,431,618	752,535	111,708	66,563	2,362,424	---	1,705,190	817,866	4,885,480
Deerwood	530	111,580	567,177	169,437	29,086	---	103,530	980,810	20,311	41,695	33,513	1,076,329	---	---	63,606	1,139,935
Delano	7,155	993,934	1,463,180	698,131	2,052,296	1,514,767	---	6,722,308	14,200,987	4,010,542	994,695	25,928,532	---	---	2,971,983	28,900,515
Delavan	172	55,609	55,236	40,072	3,163	---	---	154,080	865	---	---	154,945	---	---	---	154,945
Delhi	49	21,083	189	20,538	---	---	1,574	43,384	---	---	---	43,384	---	---	9,000	52,384
Dellwood	1,160	115,598	146,466	521,075	---	---	56,035	839,174	2,658,749	330,000	16,475	3,844,398	---	---	---	3,844,398
Denham	40	7,872	2,482	3,513	---	---	---	13,867	---	---	---	13,867	8	---	---	13,875
Dennison	224	88,233	16,315	81,020	1,214	---	---	186,782	104,532	75,075	11,068	377,457	---	---	---	377,457
Dent	171	73,608	79,982	17,144	6,109	---	541	177,384	142,318	9,000	17,213	345,915	---	10,000	---	355,915

[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, 2023

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	
Detroit Lakes	10,003	1,772,010	3,592,075	3,069,012	1,907,959	491,365	152,882	10,985,303	21,834,623	4,911,131	840,829	38,571,886	---	---	2,482,042	41,053,928
Dexter	327	92,414	58,207	50,882	3,113	---	3,039	207,655	60,775	12,000	2,174	282,604	---	---	---	282,604
Dilworth	4,804	770,060	1,241,868	550,919	168,373	267,921	4,888	3,004,029	1,146,323	1,457,486	764,454	6,372,292	---	---	---	6,372,292
Dodge Center	2,952	643,163	487,916	433,677	541,669	75,285	100,222	2,281,932	3,146,783	1,009,000	80,580	6,518,295	---	---	---	6,518,295
Donaldson	24	9,195	1,715	7,365	4,800	---	5,250	28,325	---	---	---	28,325	---	---	---	28,325
Donnelly	220	82,383	44,969	18,992	600	---	---	146,944	27,980	40,000	3,214	218,138	---	---	32,007	250,145
Doran	29	10,093	1,479	14,323	2,987	---	6,214	35,096	---	---	---	35,096	---	---	---	35,096
Dover	777	187,290	103,414	60,551	48,906	---	24,939	425,100	450,446	88,000	5,859	969,405	---	---	409,161	1,378,566
Dovray	57	21,758	41,796	11,664	3,195	15,295	937	94,645	7,048	---	---	101,693	---	---	8,839	110,532
Duluth	86,788	32,663,251	52,162,457	14,364,657	18,873,030	32,514,783	510,463	151,088,641	39,390,330	11,883,081	4,045,951	206,408,003	---	4,088,861	28,798,328	239,295,192
Dumont	70	68,617	23,795	41,895	5,288	---	---	139,595	32,620	---	---	172,215	---	---	1,500	173,715
Dundas	1,995	471,757	614,968	243,778	94,808	21,288	---	1,446,599	257,518	205,000	100,912	2,010,029	---	---	110,232	2,120,261
Dundee	75	41,714	1,000	76,802	4,958	7,658	1,328	133,460	248	2,000	2,080	137,788	---	---	69,741	207,529
Dunnell	131	72,530	23,163	62,996	10,710	---	---	169,399	57,785	---	---	227,184	---	---	---	227,184
Eagan	69,299	10,035,926	25,744,710	5,934,827	7,023,450	469,611	---	49,208,524	18,936,998	2,060,000	1,107,873	71,313,395	6,688,024	344,604	12,108,985	90,455,008
Eagle Bend	542	102,107	73,395	103,870	24,196	19,226	---	322,794	222,303	178,000	70,754	793,851	---	149,219	58,202	1,001,272
Eagle Lake	3,266	818,194	467,603	237,261	113,020	128,387	232,060	1,996,525	130,151	352,003	41,337	2,520,016	---	99,690	---	2,619,706
East Bethel	11,992	1,457,223	2,532,806	1,061,642	512,845	163,354	44,655	5,772,525	2,312,923	350,000	526,125	8,961,573	---	---	650,000	9,611,573
East Grand Forks	8,937	1,692,632	4,883,190	1,530,061	2,697,609	382,874	788,507	11,974,873	3,943,516	1,011,570	174,148	17,104,107	---	98,000	832,404	18,034,511
East Gull Lake	1,104	354,734	61,238	200,688	10,805	---	12,568	640,033	606,734	520,000	42,636	1,809,403	250,000	---	186,687	2,246,090
Easton	176	68,326	69,507	51,547	4,277	---	---	193,657	147,292	---	---	340,949	---	630,010	---	970,959
Echo	241	100,150	35,601	91,972	4,992	1,500	2,301	236,516	95,833	2,722	3	335,074	---	---	---	335,074
Eden Prairie	64,600	7,773,384	24,876,174	6,792,740	14,442,955	3,432,451	123,701	57,441,405	13,844,146	2,581,686	463,119	74,330,356	---	---	8,734,063	83,064,419
Eden Valley	1,066	286,404	422,237	173,734	73,521	92,842	595	1,049,333	127,036	132,910	37,228	1,346,507	---	---	79,965	1,426,472
Edgerton	1,249	447,268	258,184	341,900	214,675	---	---	1,262,027	575,800	60,157	26,297	1,924,281	---	---	---	1,924,281
Edina	54,480	8,061,953	27,587,729	12,229,792	6,887,573	6,452,648	1,863,085	63,082,780	26,544,647	4,642,939	2,828,936	97,099,302	---	---	4,429,444	101,528,746
Effie	100	73,983	808	13,980	50,464	---	---	139,235	---	---	---	139,235	---	---	---	139,235
Eitzen	271	44,690	152,279	113,157	14,040	2,727	6,187	333,080	1,951	---	---	335,031	---	41,675	100,000	476,706
Elba	136	20,376	2,134	33,427	804	---	2,837	59,578	---	---	---	59,578	---	---	---	59,578

[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, 2023

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	
Elbow Lake	1,279	614,667	280,182	307,725	171,195	41,651	301,932	1,717,352	2,211,480	191,601	193,517	4,313,950	---	---	22,518	4,336,468
Elgin	1,140	290,921	452,755	242,703	150,778	456,300	29,279	1,622,736	72,134	190,253	45,729	1,930,852	---	---	63,356	1,994,208
Elizabeth	166	76,074	54,130	27,268	307	---	---	157,779	1,297,894	---	---	1,455,673	---	---	---	1,455,673
Elk River	27,232	5,155,640	9,789,473	2,668,427	4,711,517	845,118	33,006	23,203,181	11,495,480	3,077,697	1,795,928	39,572,286	---	---	1,762,289	41,334,575
Elko New Market	5,200	935,453	1,566,978	706,047	242,494	---	---	3,450,972	1,909,808	722,971	232,565	6,316,316	---	---	679,910	6,996,226
Elkton	137	30,485	10,446	4,616	7,394	2,511	399	55,851	---	7,000	1,230	64,081	---	20,000	5,373	89,454
Ellendale	664	285,202	178,740	73,102	12,792	77,075	2,673	629,584	66,148	150,767	32,792	879,291	---	14,947	7,975	902,213
Ellsworth	478	182,078	52,890	113,898	17,123	---	---	365,989	35,000	---	---	400,989	---	---	---	400,989
Elmdale	146	14,400	3,785	8,850	1,025	---	9,257	37,317	---	---	---	37,317	---	---	---	37,317
Elmore	544	184,533	88,628	155,813	53,947	6,714	5,465	495,100	75,998	33,000	5,278	609,376	---	---	136,000	745,376
Elrosa	220	26,578	63,622	7,257	20,919	---	---	118,376	128,871	---	---	247,247	---	---	---	247,247
Ely	3,249	1,034,775	1,439,597	1,562,880	1,029,815	444,429	383,529	5,895,025	1,266,800	342,000	80,023	7,583,848	---	---	52,335	7,636,183
Elysian	745	175,828	199,033	207,113	47,869	22,409	24,375	676,627	1,543,941	282,563	126,696	2,629,827	---	---	60,078	2,689,905
Emily	869	364,912	225,059	316,569	28,880	450	41,939	977,809	230,621	141,742	44,120	1,394,292	---	---	754	1,395,046
Emmons	368	120,344	38,941	85,763	87	---	---	245,135	88,539	---	---	333,674	---	---	2,010	335,684
Empire	3,070	548,702	523,143	395,953	129,196	---	2,442	1,599,436	278,303	250,000	69,130	2,196,869	---	---	---	2,196,869
Erhard	123	40,874	5,067	10,141	15,394	---	1,041	72,517	34,671	---	---	107,188	---	---	---	107,188
Erskine	384	138,525	100,550	105,511	40,123	---	---	384,709	8,636	---	---	393,345	---	---	---	393,345
Evan	59	10,767	2,480	21,374	---	---	---	34,621	---	---	---	34,621	---	16,844	---	51,465
Evansville	596	75,620	137,869	121,819	6,107	12,933	3,584	357,932	282,523	250,667	29,635	920,757	---	18,192	191,185	1,130,134
Eveleth	3,521	654,616	2,380,496	1,448,615	753,203	278,427	691,575	6,206,932	1,325,565	287,226	81,617	7,901,340	---	79,607	286,440	8,267,387
Excelsior	2,361	883,472	1,209,332	454,246	422,223	---	35,299	3,004,572	7,160,281	991,296	638,436	11,794,585	---	---	1,472,772	13,267,357
Eyota	2,036	296,570	308,259	240,247	138,415	87,020	---	1,070,511	843,902	612,543	---	2,526,956	---	166,781	1,516,877	4,210,614
Fairfax	1,206	309,977	529,948	235,102	214,628	16,103	116,085	1,421,843	577,241	475,557	168,299	2,642,940	---	122,908	381,474	3,147,322
Fairmont	10,290	1,547,644	3,837,746	2,033,721	1,828,349	1,069,110	760,594	11,077,164	3,940,236	1,530,150	413,654	16,961,204	---	---	1,644,568	18,605,772
Falcon Heights	5,640	919,283	1,568,320	495,195	112,012	2,430	136,510	3,233,750	2,839,027	255,000	42,240	6,370,017	---	---	1,034,000	7,404,017
Faribault	24,217	2,898,868	8,983,450	3,222,411	4,715,962	2,714,788	122,310	22,657,789	8,117,383	1,426,740	373,231	32,575,143	---	---	99,839	32,674,982
Farmington	23,895	4,184,318	7,891,374	3,042,730	2,246,963	174,954	139,587	17,679,926	5,661,851	1,706,097	396,541	25,444,415	---	33,022	3,079,388	28,556,825
Farwell	56	25,847	2,171	7,086	1,215	---	---	36,319	---	---	---	36,319	---	---	---	36,319

[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, 2023

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	
Federal Dam	125	38,017	---	19,861	---	---	4,044	61,922	28,297	5,991	1,009	97,219	---	---	---	97,219
Felton	173	41,156	18,640	22,052	13,335	---	645	95,828	31,246	16,858	19,909	163,841	---	21,251	73,867	258,959
Fergus Falls	14,144	2,599,782	5,362,755	4,740,887	3,453,391	2,495,084	1,195,744	19,847,643	6,259,715	1,822,668	366,981	28,297,007	---	---	3,387,978	31,684,985
Fertile [1]	789	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Fifty Lakes	457	332,163	72,537	177,788	---	---	---	582,488	453,229	20,720	2,324	1,058,761	---	---	---	1,058,761
Finlayson	319	110,491	79,148	94,423	13,983	---	---	298,045	4,568	35,977	13,514	352,104	---	---	7,500	359,604
Fisher	401	83,532	68,102	114,558	---	---	---	266,192	41,731	7,471	4,905	320,299	---	---	---	320,299
Flensburg	209	72,234	26,104	51,461	5,990	---	4,331	160,120	34,052	---	---	194,172	---	63,285	---	257,457
Floodwood	512	152,317	611,068	124,039	81,377	---	127,410	1,096,211	451,314	26,751	5,000	1,579,276	---	---	18,733	1,598,009
Florence	28	21,338	300	12,512	278	---	---	34,428	---	---	---	34,428	---	---	---	34,428
Foley	2,705	742,226	825,747	302,268	170,362	67,576	---	2,108,179	403,374	587,807	120,586	3,219,946	---	---	390,392	3,610,338
Forada	168	58,660	124,359	43,280	---	---	---	226,299	322,563	---	---	548,862	---	---	37,500	586,362
Forest Lake	21,502	2,188,514	6,624,100	1,702,580	1,170,928	855,903	107,093	12,649,118	3,977,801	1,430,000	886,434	18,943,353	---	---	---	18,943,353
Foreston	570	139,660	60,799	54,358	442	---	9,878	265,137	8,559	35,000	7,320	316,016	---	---	---	316,016
Fort Ripley	126	22,324	2,655	12,500	1,303	---	6,814	45,596	---	---	---	45,596	---	---	1,275	46,871
Fosston	1,385	216,809	654,643	164,739	1,017,238	239,051	256,562	2,549,042	6,199,981	540,942	164,520	9,454,485	---	---	210,880	9,665,365
Fountain	414	94,938	87,916	68,147	19,616	---	15,968	286,585	36,535	---	---	323,120	---	---	---	323,120
Foxhome	123	48,784	3,168	11,735	21,213	---	---	84,900	14,916	---	---	99,816	---	---	---	99,816
Franklin	512	112,477	142,275	82,089	28,394	---	37,788	403,023	7,069	20,026	21,747	451,865	---	---	---	451,865
Frazee	1,318	383,972	507,364	192,479	37,570	---	136,413	1,257,798	860,139	238,343	46,947	2,403,227	---	---	100,873	2,504,100
Freeborn	253	128,240	30,902	25,542	73	---	---	184,757	471	---	---	185,228	---	20,000	---	205,228
Freeport	679	253,957	154,026	199,002	9,486	5,180	---	621,651	120,615	---	---	742,266	---	---	548,879	1,291,145
Fridley	30,258	4,753,955	11,999,662	2,867,169	2,989,900	5,359,336	547,886	28,517,908	14,108,440	2,285,908	3,362,085	48,274,341	---	---	789,255	49,063,596
Frost	215	50,804	59,497	61,966	27,082	3,312	1,999	204,660	23,434	20,000	5,033	253,127	---	4,050	14,250	271,427
Fulda	1,347	163,922	518,669	378,219	133,828	1,294	5,000	1,200,932	167,496	98,000	31,579	1,498,007	---	---	143,927	1,641,934
Funkley	18	---	---	500	---	---	---	500	---	---	---	500	---	---	---	500
Garfield	346	97,848	143,493	117,829	4,135	3,500	---	366,805	238,223	38,000	9,355	652,383	---	---	---	652,383
Garrison	204	235,898	361,373	68,695	9,346	---	804	676,116	47,157	20,000	2,500	745,773	---	---	---	745,773
Garvin	124	64,442	54,284	24,505	24,642	5,100	---	172,973	25,398	---	---	198,371	---	---	28,000	226,371

[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, 2023

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	
Gary	226	67,508	23,603	63,071	28,444	---	707	183,333	7,749	---	---	191,082	---	---	---	191,082
Gaylord	2,324	603,568	960,390	340,411	612,446	193,583	375	2,710,773	1,103,015	958,468	325,609	5,097,865	---	---	175,129	5,272,994
Gem Lake	557	216,651	158,205	35,322	5,349	53,908	---	469,435	212,996	105,000	34,036	821,467	---	---	20,000	841,467
Geneva	508	221,987	43,425	86,504	1,040	---	---	352,956	58,913	---	---	411,869	---	---	---	411,869
Genola	69	26,848	927	10,578	449	---	4,009	42,811	---	---	---	42,811	---	---	---	42,811
Georgetown	73	30,540	2,721	12,449	6,473	---	2,107	54,290	2,012	---	---	56,302	---	---	---	56,302
Ghent	380	90,254	105,170	79,072	11,314	18,602	---	304,412	810,555	39,000	26,393	1,180,360	420	311	107,739	1,288,830
Gibbon	790	203,126	317,090	151,028	181,329	4,391	73,485	930,449	698,795	150,000	48,301	1,827,545	---	5,612	---	1,833,157
Gilbert [1]	1,669	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Gilman	223	66,194	7,944	2,991	102,015	---	---	179,144	---	---	---	179,144	---	209	---	179,353
Glencoe	5,704	1,174,607	1,898,775	1,148,214	854,046	69,069	6,861	5,151,572	5,661,119	2,220,920	546,059	13,579,670	---	150,000	759,316	14,488,986
Glenville	596	105,043	45,466	106,277	125,259	---	---	382,045	260,706	---	---	642,751	---	---	180,538	823,289
Glenwood	2,653	430,077	966,606	364,085	426,541	213,548	117,428	2,518,285	1,208,405	139,270	57,894	3,923,854	---	---	546,621	4,470,475
Glyndon	1,366	503,400	623,667	93,016	19,363	62,015	194,292	1,495,753	1,671,479	451,000	269,788	3,888,020	---	---	---	3,888,020
Golden Valley	22,305	5,556,059	7,899,628	3,668,674	3,393,523	3,245,098	---	23,762,982	10,718,687	5,340,000	1,747,303	41,568,972	---	438,120	3,805,225	45,812,317
Gonvick	276	88,435	80,228	92,725	15,073	15,001	---	291,462	24,566	127,854	5,490	449,372	---	2,919	---	452,291
Good Thunder	551	163,442	187,440	237,476	49,044	---	---	637,402	85,698	---	---	723,100	---	---	---	723,100
Goodhue	1,278	209,936	434,431	250,601	24,886	26,044	3,677	949,575	28,142	462,360	74,718	1,514,795	---	---	---	1,514,795
Goodridge	100	63,010	15,006	13,545	---	6,746	---	98,307	---	---	---	98,307	---	---	---	98,307
Goodview	4,152	583,982	1,035,377	410,502	54,631	36,371	---	2,120,863	395,784	332,008	91,187	2,939,842	---	---	1,817	2,941,659
Graceville	524	177,270	207,012	146,353	49,057	27,253	379,745	986,690	461,747	109,163	40,271	1,597,871	---	---	45,500	1,643,371
Granada	286	48,657	36,303	90,345	5,535	---	---	180,840	33,241	8,843	5,020	227,944	---	---	---	227,944
Grand Marais	1,359	467,457	208,098	381,930	1,534,837	---	---	2,592,322	956,878	450,000	78,522	4,077,722	---	79,836	379,607	4,537,165
Grand Meadow	1,142	247,588	493,646	106,052	184,302	339,036	---	1,370,624	1,477,690	130,000	123,640	3,101,954	---	---	296,709	3,398,663
Grand Rapids	11,183	4,740,650	4,606,315	2,153,700	2,708,704	1,420,033	573,581	16,202,983	25,105,310	2,759,535	1,123,668	45,191,496	---	---	1,285,790	46,477,286
Granite Falls	2,687	538,563	1,632,366	2,030,086	2,165,186	164,068	263,883	6,794,152	939,984	751,900	745,787	9,231,823	---	---	1,076,387	10,308,210
Grant	4,188	315,650	882,993	556,785	5,085	---	231,174	1,991,687	459,316	70,000	21,835	2,542,838	---	---	---	2,542,838
Grasston	158	81,025	4,546	11,556	1,176	---	2,146	100,449	---	---	---	100,449	---	---	---	100,449
Green Isle	671	344,253	181,221	135,077	32,395	9,975	---	702,921	84,731	74,603	67,476	929,731	---	---	44,400	974,131

[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, 2023

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	
Greenbush	667	146,404	113,287	248,358	192,186	335,658	---	1,035,893	43,319	43,808	3,251	1,126,271	---	20,000	13,055	1,159,326
Greenfield	3,083	673,519	607,840	999,196	9,575	2,838	75,825	2,368,793	2,231,780	150,000	76,532	4,827,105	---	---	7,273	4,834,378
Greenwald	202	16,206	3,176	23,505	15,161	---	---	58,048	218	11,000	5,157	74,423	---	---	15,000	89,423
Greenwood	721	129,481	495,780	288,212	10,760	---	78,040	1,002,273	108,869	---	---	1,111,142	---	---	152,211	1,263,353
Grey Eagle	328	108,972	106,193	65,799	78,939	---	---	359,903	224,846	78,000	27,183	689,932	---	66,858	59,962	816,752
Grove City	625	205,030	194,752	66,013	58,601	---	---	524,396	625,711	94,198	42,890	1,287,195	---	---	---	1,287,195
Grygla	186	82,665	94,624	83,686	34,999	219,240	27,923	543,137	8,660	31,000	3,109	585,906	---	10,588	---	596,494
Gully	62	16,639	1,978	11,703	9,834	5,000	---	45,154	---	---	---	45,154	---	---	---	45,154
Hackensack	306	93,326	53,735	104,704	29,192	---	2,441	283,398	231,715	26,043	6,004	547,160	---	---	158,856	706,016
Hadley	61	25,585	2,234	47,806	6,837	---	13,113	95,575	12,800	---	---	108,375	---	---	---	108,375
Hallock	850	265,026	193,090	294,882	251,742	5,812	69,942	1,080,494	116,288	311,000	25,061	1,532,843	---	---	---	1,532,843
Halma	57	10,730	1,896	9,806	3,754	---	2,328	28,514	---	---	---	28,514	---	---	---	28,514
Halstad	550	54,941	123,193	203,129	145,710	10,190	---	537,163	160,193	94,000	37,099	828,455	---	---	7,000	835,455
Ham Lake	16,494	1,640,702	2,461,233	1,241,324	224,172	33,836	86,110	5,687,377	5,816,777	204,320	28,542	11,737,016	---	---	1,658,500	13,395,516
Hamburg	589	244,230	92,986	42,453	128,778	---	1,776	510,223	129,481	37,800	1,702	679,206	---	93,520	165,392	938,118
Hammond	129	42,301	3,491	17,783	7,739	---	---	71,314	2,565	---	---	73,879	---	10,208	---	84,087
Hampton	717	132,308	20,759	92,375	11,013	---	2,279	258,734	175,667	163,000	103,140	700,541	---	---	122,647	823,188
Hancock	864	165,131	45,330	100,757	32,006	---	---	343,224	692,612	55,627	37,710	1,129,173	---	10,500	87,750	1,227,423
Hanley Falls	241	71,506	72,768	63,283	11,973	---	17,012	236,542	4,622,542	784,095	92,130	5,735,309	---	3,220	---	5,738,529
Hanover	4,089	563,988	689,513	355,428	400,209	280,289	63,259	2,352,686	1,536,615	65,000	40,243	3,994,544	---	---	---	3,994,544
Hanska	380	169,543	21,573	92,398	63,215	24,689	8,220	379,638	34,702	228,849	---	643,189	---	---	252,487	895,676
Harding	121	11,440	657	6,777	20,626	---	7,787	47,287	---	---	---	47,287	---	---	10,000	57,287
Hardwick	183	70,572	47,018	55,245	11,904	---	---	184,739	184,380	---	---	369,119	---	---	---	369,119
Harmony	1,047	192,095	442,924	181,907	229,958	176,858	148,584	1,372,326	131,027	303,608	45,637	1,852,598	---	---	177,500	2,030,098
Harris	1,110	168,678	164,212	160,027	17,295	---	---	510,212	544,899	---	30,663	1,085,774	---	---	---	1,085,774
Hartland	317	80,684	30,150	70,030	3,160	---	---	184,024	33,652	---	---	217,676	---	---	---	217,676
Hastings	22,470	3,511,124	11,956,275	1,747,659	3,773,439	528,574	69,481	21,586,552	9,725,933	2,421,156	694,300	34,427,941	---	721,100	3,372,631	38,521,672
Hatfield	60	11,157	6,935	6,170	2,908	---	---	27,170	---	---	---	27,170	---	---	---	27,170
Hawley	2,285	402,378	851,293	218,809	134,719	272,763	528,374	2,408,336	2,461,812	965,000	131,926	5,967,074	53,371	---	837,596	6,858,041

[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, 2023

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	
Hayfield	1,363	306,362	265,872	440,433	101,662	69,106	24,004	1,207,439	196,289	235,670	40,320	1,679,718	---	---	20,000	1,699,718
Hayward	245	138,221	57,419	17,607	---	---	---	213,247	44,396	32,605	1,723	291,971	---	---	---	291,971
Hazel Run	55	21,215	1,396	16,785	5,199	---	209	44,804	19,347	---	---	64,151	---	---	---	64,151
Hector	986	320,097	577,264	360,843	108,458	11,355	174,422	1,552,439	621,705	57,884	4,450	2,236,478	---	60,000	178,592	2,475,070
Heidelberg	143	24,085	5,627	6,950	---	---	100	36,762	---	---	---	36,762	---	---	---	36,762
Henderson	982	225,688	319,176	196,159	188,292	28,843	---	958,158	474,965	518,000	56,019	2,007,142	---	---	---	2,007,142
Hendricks	630	154,688	72,524	308,919	98,359	126,997	24,208	785,695	825,517	75,937	57,033	1,744,182	---	---	269,051	2,013,233
Hendrum	285	68,757	51,406	85,728	121,958	763	---	328,612	60,041	93,041	17,754	499,448	---	6,000	45,221	550,669
Henning	846	245,436	194,896	196,386	134,129	28,502	102,778	902,127	2,873,944	24,745	10,526	3,811,342	---	100,000	---	3,911,342
Henriette	59	31,581	---	13,945	3,900	---	1,793	51,219	---	---	---	51,219	---	---	---	51,219
Herman	387	95,675	105,376	140,947	47,951	10,895	49,443	450,287	367,539	75,811	2,598	896,235	---	---	155,250	1,051,485
Hermantown	10,555	1,464,095	3,881,244	952,431	449,120	554,629	---	7,301,519	11,309,281	2,962,116	936,620	22,509,536	---	6,000	3,541,714	26,057,250
Heron Lake	598	178,119	206,803	156,175	64,533	26,382	---	632,012	906,331	73,151	6,055	1,617,549	---	---	119,245	1,736,794
Hewitt	255	145,986	34,082	50,083	10,949	---	---	241,100	7,000	---	---	248,100	---	---	22,680	270,780
Hibbing	16,028	4,872,351	8,081,598	3,588,720	2,865,533	612,728	697,252	20,718,182	7,380,159	746,997	105,294	28,950,632	---	---	1,319,417	30,270,049
Hill City	606	237,802	427,024	98,640	81,528	---	10,240	855,234	191,239	61,049	1,006	1,108,528	---	---	---	1,108,528
Hillman	24	656	148	1,854	2,191	---	---	4,849	---	---	---	4,849	---	3,018	---	7,867
Hills	673	151,404	131,881	64,290	64,682	2,344	---	414,601	447,738	4,662	338	867,339	---	---	---	867,339
Hilltop	985	400,850	388,303	216,744	6,373	---	23,183	1,035,453	145,167	---	---	1,180,620	---	---	---	1,180,620
Hinckley	1,930	756,975	526,704	416,785	130,937	9,236	---	1,840,637	315,793	110,576	50,218	2,317,224	---	---	9,000	2,326,224
Hitterdal	215	76,947	41,702	46,637	48,377	500	593	214,756	61,520	50,000	1,560	327,836	---	---	---	327,836
Hoffman	706	136,830	161,708	92,322	73,428	113,406	---	577,694	61,823	63,496	21,793	724,806	---	---	80,937	805,743
Hokah	540	225,039	216,854	86,791	93,761	190,405	---	812,850	26,783	49,023	12,206	900,862	---	---	---	900,862
Holdingford	740	326,274	125,196	162,912	26,376	33,185	---	673,943	102,424	54,222	8,787	839,376	---	78,792	---	918,168
Holland	168	45,088	30,440	64,386	1,213	---	6,810	147,937	358,231	---	---	506,168	---	3,549	62,028	571,745
Hollandale	314	125,588	30,137	23,378	2,276	---	---	181,379	72,630	---	---	254,009	---	---	---	254,009
Holloway	86	65,022	8,748	22,527	1,304	---	---	97,601	---	---	---	97,601	---	---	---	97,601
Holt	84	11,085	2,168	3,244	4,972	---	8,764	30,233	---	---	---	30,233	---	---	---	30,233
Hopkins	18,441	3,129,977	10,377,422	2,037,741	3,367,040	1,579,024	669,410	21,160,614	8,382,321	5,805,000	1,896,230	37,244,165	---	200,000	7,253,420	44,697,585

[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, 2023

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	
Houston	978	140,554	355,680	141,608	196,717	16,676	132,622	983,857	147,525	207,233	35,318	1,373,933	---	---	145,000	1,518,933
Howard Lake	2,180	879,767	813,194	716,499	165,314	246,748	639,374	3,460,896	3,611,505	265,000	168,640	7,506,041	15,199	---	371,063	7,892,303
Hoyt Lakes	1,997	834,080	1,657,350	832,802	1,323,218	20,506	19,885	4,687,841	692,161	353,374	60,327	5,793,703	---	---	387,049	6,180,752
Hugo	17,044	1,651,737	2,678,646	1,853,678	722,834	422	---	6,907,317	4,814,264	500,000	399,895	12,621,476	---	---	3,879,519	16,500,995
Humboldt	47	5,479	753	9,899	---	---	6,533	22,664	---	---	---	22,664	---	---	---	22,664
Hutchinson	14,828	2,814,301	5,430,066	2,598,416	3,353,953	1,220,285	287,702	15,704,723	10,329,872	1,985,000	861,417	28,881,012	---	---	1,813,749	30,694,761
Ihlen	73	21,332	5,539	64,782	---	---	8,985	100,638	---	---	---	100,638	---	---	31,678	132,316
Independence	3,916	1,106,312	2,045,961	612,365	20,897	---	97,840	3,883,375	277,315	190,000	93,901	4,444,591	---	---	1,044,500	5,489,091
International Falls	5,637	1,531,459	4,481,192	2,169,428	1,122,105	274,770	45,326	9,624,280	8,360,448	1,258,295	236,862	19,479,885	---	---	3,974,653	23,454,538
Inver Grove Heights	36,219	2,870,643	17,258,003	6,568,384	6,906,701	1,200,173	102,342	34,906,246	14,383,257	2,074,648	832,374	52,196,525	---	1,065,719	5,586,290	58,848,534
Iona	164	24,162	27,218	23,355	4,792	---	---	79,527	821	26,000	13,979	120,327	---	30,000	---	150,327
Iron Junction	108	35,334	---	11,240	---	---	125	46,699	1,100	---	---	47,799	---	---	---	47,799
Ironton	578	160,806	234,147	180,031	11,337	220,242	---	806,563	91,266	1,681	---	899,510	---	---	9,060	908,570
Isanti	7,386	813,531	2,752,048	523,322	538,227	113,371	28,878	4,769,377	2,447,359	210,000	30,328	7,457,064	---	---	28,905	7,485,969
Isle	820	241,677	782,672	324,336	2,137	---	---	1,350,822	209,895	55,907	27,709	1,644,333	---	61,063	5,000	1,710,396
Ivanhoe	540	140,365	191,688	212,189	119,321	75,517	146,439	885,519	6,000	17,914	2,274	911,707	---	---	72,000	983,707
Jackson	3,309	1,050,948	1,095,503	882,234	387,376	334,103	289,692	4,039,856	4,897,806	520,000	88,971	9,546,633	---	250,000	1,613,970	11,410,603
Janesville	2,476	649,655	842,270	234,005	103,772	95,539	106,978	2,032,219	576,870	476,481	191,252	3,276,822	---	---	80,047	3,356,869
Jasper	599	180,549	196,362	302,620	5,105	---	323,150	1,007,786	82,388	---	---	1,090,174	---	---	165,547	1,255,721
Jeffers	338	78,315	108,254	156,147	14,044	---	13,042	369,802	6,846	35,700	6,569	418,917	---	---	---	418,917
Jenkins	509	147,917	59,181	69,279	4,431	96,134	2,914	379,856	284,437	---	---	664,293	---	---	---	664,293
Johnson	32	8,774	628	10,925	---	---	---	20,327	---	---	---	20,327	---	---	---	20,327
Jordan	7,022	1,532,339	2,605,916	565,898	184,529	276,482	317,707	5,482,871	1,704,180	1,055,000	291,337	8,533,388	---	---	509,628	9,043,016
Kandiyohi	563	118,704	163,221	105,736	38,617	---	---	426,278	60,546	35,400	4,372	526,596	---	---	---	526,596
Karlstad	674	225,731	96,184	164,545	64,888	274,944	94,734	921,026	2,564,731	98,689	31,128	3,615,574	---	---	50,000	3,665,574
Kasota	714	155,259	114,029	137,189	48,529	---	---	455,006	210,922	---	---	665,928	---	---	---	665,928
Kasson*	7,140	543,447	1,688,553	519,448	1,428,918	225,909	57,637	4,463,912	8,574,060	1,005,577	295,525	14,339,074	---	100,000	727,580	15,166,654
Keewatin	985	235,366	532,615	470,035	159,756	35,820	---	1,433,592	99,435	6,502	10,458	1,549,987	---	---	---	1,549,987
Kelliher	259	95,529	61,505	94,318	17,947	---	10,410	279,709	106,497	---	---	386,206	---	---	---	386,206

[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, 2023

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	
Kellogg	423	106,029	123,756	42,122	32,416	---	---	304,323	116,915	103,817	6,725	531,780	---	11,800	150,000	693,580
Kennedy	188	86,418	41,243	41,456	11,383	---	15,855	196,355	120,421	4,303	775	321,854	---	---	---	321,854
Kenneth	63	20,092	2,657	11,686	1,680	---	143	36,258	---	---	---	36,258	---	---	---	36,258
Kensington	260	48,874	53,286	43,512	35,397	39,603	4,197	224,869	---	---	---	224,869	---	---	---	224,869
Kent	63	30,941	1,452	11,314	---	---	---	43,707	---	---	---	43,707	---	---	---	43,707
Kenyon	1,916	584,537	790,079	345,053	331,720	41,298	46,360	2,139,047	878,778	374,320	166,988	3,559,133	---	---	476,170	4,035,303
Kerkhoven	799	219,876	164,267	150,712	104,649	46,770	638	686,912	600,800	71,181	43,685	1,402,578	---	61,564	75,000	1,539,142
Kerrick	56	24,740	22,841	16,711	2,070	---	---	66,362	12,647	---	---	79,009	---	---	5,625	84,634
Kettle River	168	70,356	45,541	19,892	9,185	---	---	144,974	3,464	11,000	1,273	160,711	---	---	3,372	164,083
Kiester	487	82,927	141,692	106,607	15,641	89,889	11,344	448,100	370,772	15,051	2,707	836,630	---	---	---	836,630
Kilkenny	154	96,621	123,555	38,507	18,025	---	---	276,708	1,321	20,000	1,157	299,186	---	---	5,000	304,186
Kimball	849	179,686	556,625	144,396	80,525	---	---	961,232	124,965	133,000	92,903	1,312,100	---	---	92,000	1,404,100
Kinbrae	8	1,142	227	2,965	---	---	1,479	5,813	---	---	---	5,813	---	---	---	5,813
Kingston	192	12,606	6,217	26,509	9,824	---	---	55,156	---	---	---	55,156	---	---	---	55,156
Kinney	158	154,027	96,400	262,546	10,037	---	224	523,234	99,460	---	---	622,694	---	202,842	333,253	1,158,789
La Crescent	5,275	802,519	1,517,712	907,972	856,366	---	428,976	4,513,545	1,870,649	1,122,408	367,175	7,873,777	---	224,890	522,808	8,621,475
La Prairie	641	244,933	15,812	48,064	69,714	36,201	5,162	419,886	787,057	---	5,800	1,212,743	---	---	---	1,212,743
La Salle	75	30,287	28,155	13,865	---	---	---	72,307	1,423	---	---	73,730	---	---	---	73,730
Lafayette	480	138,794	136,870	121,243	63,019	---	1,220	461,146	4,857	25,000	10,013	501,016	---	---	55,179	556,195
Lake Benton	672	170,076	135,693	192,693	67,795	110,668	20,122	697,047	734,413	2,375	58,202	1,492,037	---	---	81,839	1,573,876
Lake Bronson	168	109,259	90,184	93,712	9,706	60,518	201	363,580	32,703	10,000	28,556	434,839	68,072	---	---	502,911
Lake City	5,518	1,341,579	3,517,056	904,296	930,751	402,218	---	7,095,900	4,314,227	454,673	61,384	11,926,184	---	---	1,049,481	12,975,665
Lake Crystal	2,513	583,207	485,116	529,816	261,227	67,235	212,087	2,138,688	2,191,082	340,000	220,853	4,890,623	---	203,243	754,349	5,848,215
Lake Elmo	14,033	1,213,697	3,037,244	1,355,217	410,492	---	---	6,016,650	11,806,496	2,480,000	863,089	21,166,235	---	---	466,799	21,633,034
Lake Henry	77	42,258	39,295	11,354	1,295	---	51	94,253	---	16,949	6,491	117,693	---	---	---	117,693
Lake Lillian	243	71,334	38,517	137,893	37,925	---	25,402	311,071	220,360	33,264	69,192	633,887	---	---	50,252	684,139
Lake Park	711	202,411	398,723	120,931	74,848	2,273	78,346	877,532	280,901	19,000	247	1,177,680	---	---	43,075	1,220,755
Lake Saint Croix Beach	1,037	316,750	202,468	168,361	64,717	---	55,910	808,206	96,953	---	---	905,159	---	---	253,784	1,158,943
Lake Shore	1,122	387,359	432,185	256,169	5,194	---	7,225	1,088,132	911,620	115,000	40,525	2,155,277	108,949	---	---	2,264,226

[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, 2023

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	
Lake Wilson	248	104,145	68,373	138,111	3,084	150,658	8,939	473,310	426,754	25,191	14,899	940,154	---	5,383	2,000	947,537
Lakefield	1,738	302,781	484,325	346,512	135,957	319,462	---	1,589,037	234,848	326,514	72,791	2,223,190	---	300,240	---	2,523,430
Lakeland	1,656	278,477	405,451	311,982	77,057	27,875	56,640	1,157,482	66,476	35,000	9,138	1,268,096	---	---	20,000	1,288,096
Lakeland Shores	327	42,067	77,475	39,241	---	---	29,771	188,554	202,507	---	---	391,061	---	---	42,409	433,470
Lakeville	75,217	5,829,920	19,306,245	5,844,020	5,407,841	535,477	---	36,923,503	54,049,585	13,161,000	5,048,619	109,182,707	---	2,354,945	4,221,594	115,759,246
Lamberton	780	135,360	244,544	161,937	272,067	430,860	---	1,244,768	674,873	296,500	142,373	2,358,514	---	---	212,954	2,571,468
Lancaster	355	128,120	59,955	31,594	38,858	93,095	250	351,872	40,215	34,350	11,893	438,330	---	---	13,582	451,912
Landfall	794	250,053	234,226	228,804	30,400	658,245	---	1,401,728	424,813	429,276	2,724	2,258,541	---	---	306,429	2,564,970
Lanesboro	727	187,943	256,547	218,219	385,228	258,112	---	1,306,049	2,481,746	260,166	82,039	4,130,000	---	191,489	470,913	4,792,402
Laporte	139	56,115	3,448	15,162	1,293	---	---	76,018	14,408	---	---	90,426	---	---	---	90,426
Lastrup	118	20,981	449	8,703	16,337	---	10,502	56,972	---	---	---	56,972	---	---	---	56,972
Lauderdale	2,275	442,186	1,015,360	149,919	145,463	425	68,708	1,822,061	119,713	100,000	18,937	2,060,711	---	---	308,462	2,369,173
Le Center	2,529	522,035	768,090	545,696	172,227	2,247	---	2,010,295	310,463	572,678	172,022	3,065,458	---	---	---	3,065,458
Le Sueur	4,236	929,472	1,682,843	812,728	961,198	200,622	82,434	4,669,297	3,146,508	6,095,651	715,374	14,626,830	---	---	293,857	14,920,687
Lengby	97	30,058	2,615	8,560	9,402	---	---	50,635	---	---	---	50,635	---	---	---	50,635
Leonard	42	9,485	302	4,808	---	---	2,300	16,895	18,905	---	---	35,800	---	---	---	35,800
Leonidas	53	61,737	18,100	5,413	---	---	---	85,250	4,948	---	---	90,198	---	---	---	90,198
LeRoy	959	141,107	133,954	103,736	109,509	70,490	27,664	586,460	635,340	1,068	2	1,222,870	---	255,373	152,980	1,631,223
Lester Prairie	1,906	441,263	530,539	232,393	139,634	47,282	111,509	1,502,620	154,646	233,444	20,722	1,911,432	---	---	---	1,911,432
Lewiston	1,521	367,948	930,278	168,931	169,150	79,197	---	1,715,504	656,698	549,907	196,344	3,118,453	---	310,406	125,074	3,553,933
Lewisville	211	73,221	34,892	54,839	1,770	---	---	164,722	306,878	5,000	31,219	507,819	---	---	---	507,819
Lexington	2,830	771,145	1,346,820	180,552	104,164	---	26,525	2,429,206	211,246	133,091	123,606	2,897,149	---	---	142,741	3,039,890
Lilydale	822	253,684	553,363	10,288	---	---	5,482	822,817	---	122,625	116,404	1,061,846	---	---	142,440	1,204,286
Lindstrom	4,938	661,792	1,297,068	420,107	374,332	207,396	94,612	3,055,307	1,568,229	591,780	173,738	5,389,054	---	---	1,274,123	6,663,177
Lino Lakes	22,322	2,426,747	6,282,216	1,891,443	2,933,374	514,318	249,955	14,298,053	6,913,308	2,439,885	602,744	24,253,990	---	---	2,965,406	27,219,396
Lismore	197	68,687	44,240	43,311	7,695	---	25,461	189,394	194,435	---	---	383,829	---	---	13,485	397,314
Litchfield	6,576	1,287,145	2,486,145	1,690,498	1,471,662	44,678	335,267	7,315,395	1,283,645	480,000	173,796	9,252,836	---	---	398,567	9,651,403
Little Canada	10,395	859,469	2,713,759	528,464	835,098	1,119,251	558,732	6,614,773	6,236,757	302,358	83,072	13,236,960	---	---	750,550	13,987,510
Little Falls	9,069	1,509,733	3,486,588	1,687,200	813,777	441,258	318,270	8,256,826	5,696,594	1,498,388	784,936	16,236,744	---	146,411	8,694,633	25,077,788

[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, 2023

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	
Littlefork	542	258,734	415,237	186,509	65,729	7,650	28,972	962,831	30,186	166,655	30,473	1,190,145	---	---	---	1,190,145
Long Beach	337	88,274	13,609	30,422	8,686	---	---	140,991	17,800	---	---	158,791	---	---	---	158,791
Long Lake	1,716	574,958	1,606,305	423,981	19,110	7,214	---	2,631,568	878,150	124,400	17,037	3,651,155	---	---	90,000	3,741,155
Long Prairie	3,744	703,436	1,094,174	597,721	174,918	177,434	95,279	2,842,962	4,154,054	870,000	349,478	8,216,494	---	37,730	880,114	9,134,338
Longville	154	140,765	69,499	132,264	52,699	---	168,151	563,378	633,418	---	---	1,196,796	---	---	---	1,196,796
Lonsdale	4,909	595,473	1,299,965	489,556	417,507	33,803	---	2,836,304	1,636,013	944,000	334,022	5,750,339	---	---	96,847	5,847,186
Loretto	673	158,931	175,436	269,246	118,020	---	---	721,633	187,020	50,000	14,487	973,140	---	---	10,000	983,140
Louisburg	28	19,282	---	1,788	3,179	---	3,319	27,568	---	---	---	27,568	---	---	---	27,568
Lowry	329	86,162	108,085	150,850	---	---	---	345,097	78,933	---	---	424,030	---	---	45,430	469,460
Lucan	210	50,629	43,789	76,567	36,357	1,231	13,581	222,154	2,732	10,193	4,857	239,936	---	20,116	6,949	267,001
Luverne	4,942	969,330	1,635,060	1,009,309	1,771,211	530,124	281,069	6,196,103	5,195,055	275,000	200,517	11,866,675	---	---	1,331,846	13,198,521
Lyle	521	108,585	77,695	75,874	26,303	797	2,486	291,740	64,246	42,000	4,927	402,913	---	---	5,538	408,451
Lynd	431	75,077	104,503	78,468	2,906	---	3,196	264,150	152,561	20,807	---	437,518	---	70,477	---	507,995
Mabel	715	222,700	320,488	246,260	68,900	23,169	84,692	966,209	64,485	80,438	31,247	1,142,379	---	---	27,476	1,169,855
Madelia	2,402	472,793	763,890	528,457	541,203	101,534	158,268	2,566,145	4,036,728	124,000	64,872	6,791,745	---	---	332,143	7,123,888
Madison	1,511	555,177	628,600	271,651	216,804	127,905	720,675	2,520,812	2,624,676	485,000	344,456	5,974,944	---	---	373,570	6,348,514
Madison Lake	1,306	217,599	476,455	229,287	32,322	103,623	21,945	1,081,231	468,435	461,460	96,532	2,107,658	---	---	429,819	2,537,477
Magnolia	190	44,363	37,147	28,400	2,313	---	---	112,223	---	---	---	112,223	---	---	---	112,223
Mahnomen	1,210	353,806	478,413	225,406	177,017	70,142	---	1,304,784	1,313,444	47,442	65,736	2,731,406	1,805,000	---	1,165,353	5,701,759
Mahtomedi	8,206	1,407,493	2,365,338	909,376	395,020	---	121,076	5,198,303	1,700,996	2,235,000	442,426	9,576,725	---	---	4,114,711	13,691,436
Manchester	53	25,931	20,697	6,171	7,286	---	3,542	63,627	3,541	---	---	67,168	---	---	---	67,168
Manhattan Beach	65	62,578	18,314	8,402	---	---	---	89,294	---	---	---	89,294	---	---	---	89,294
Mankato	45,995	3,004,912	17,016,708	7,281,032	3,968,101	2,082,763	---	33,353,516	17,690,862	7,879,427	2,165,813	61,089,618	---	3,920,238	7,946,032	72,955,888
Mantorville	1,111	278,661	215,212	145,559	91,721	41,289	---	772,442	413,065	48,000	25,667	1,259,174	---	35,600	76,066	1,370,840
Maple Grove	71,676	8,898,351	21,649,426	5,038,486	7,146,300	2,142,407	3,941,852	48,816,822	61,683,404	8,110,000	2,467,026	121,077,252	---	5,974,148	28,076,083	155,127,483
Maple Lake	2,215	572,157	694,206	364,017	100,140	74,395	166,007	1,970,922	2,738,645	535,000	201,315	5,445,882	---	---	68,675	5,514,557
Maple Plain	1,951	633,362	1,419,129	231,476	82,265	10,255	---	2,376,487	311,914	284,865	135,236	3,108,502	---	---	217,166	3,325,668
Mapleton	1,680	247,570	651,678	239,530	147,236	79,201	---	1,365,215	510,475	558,624	210,247	2,644,561	---	---	349,072	2,993,633
Mapleview	141	82,103	52,415	11,333	40,508	---	1,163	187,522	155,792	10,000	1,615	354,929	---	---	---	354,929

[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, 2023

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	
Maplewood	41,989	3,556,979	14,996,742	3,751,394	1,101,723	2,330,949	1,091,178	26,828,965	10,742,347	6,517,144	1,536,403	45,624,859	---	455,000	7,523,759	53,603,618
Marble	612	120,991	103,064	368,284	95,425	---	---	687,764	28,174	26,000	3,740	745,678	---	---	---	745,678
Marietta	115	81,850	32,303	30,551	8,898	---	141	153,743	14,409	---	---	168,152	---	---	---	168,152
Marine on Saint Croix	704	481,666	145,341	49,901	123,589	46,442	173,563	1,020,502	297,296	30,000	23,273	1,371,071	---	---	783,811	2,154,882
Marshall	13,897	3,206,424	4,617,452	3,085,463	5,326,270	375,600	795,447	17,406,656	6,020,502	3,934,866	1,196,897	28,558,921	---	96,720	2,732,439	31,388,080
Mayer	2,581	497,404	392,320	290,860	92,551	999	14,070	1,288,204	2,054,656	393,000	129,773	3,865,633	---	---	13,302	3,878,935
Maynard	306	147,642	88,532	188,739	32,101	27,445	17,426	501,885	163,142	70,978	20,524	756,529	---	---	13,380	769,909
Mazeppa	861	342,042	175,337	310,809	41,451	157,816	---	1,027,455	260,195	90,000	6,833	1,384,483	---	46,921	---	1,431,404
McGrath	41	20,914	41,784	5,242	14,725	---	111	82,776	---	---	---	82,776	---	---	---	82,776
McGregor	376	195,729	157,422	239,886	44,850	1,412	20,291	659,590	637,110	27,000	---	1,323,700	---	200,000	11,788	1,535,488
McIntosh	584	127,660	49,480	108,432	63,828	25,702	54,365	429,467	14,070	24,686	749	468,972	---	69,696	---	538,668
McKinley	101	90,111	4,679	4,146	1,950	---	---	100,886	64,508	5,196	818	171,408	---	---	8,500	179,908
Meadowlands	132	72,281	---	6,289	1,338	---	4,603	84,511	---	---	---	84,511	---	---	---	84,511
Medford	1,357	263,906	218,252	180,753	111,653	3,145	---	777,709	707,549	158,323	33,406	1,676,987	---	---	101,254	1,778,241
Medicine Lake	342	116,286	118,018	28,715	43,360	---	120,845	427,224	207,552	20,000	22,735	677,511	---	---	241,001	918,512
Medina	7,580	1,413,208	3,114,047	930,463	449,018	---	---	5,906,736	10,548,551	725,000	200,854	17,381,141	---	206,794	754,319	18,342,254
Meire Grove	174	31,810	2,292	14,268	---	---	---	48,370	3,851	---	---	52,221	---	---	---	52,221
Melrose	3,588	548,454	1,232,550	633,171	87,666	635,906	5,906	3,143,653	3,463,427	135,000	38,570	6,780,650	---	---	991,749	7,772,399
Menahga	1,375	403,321	390,273	194,065	75,521	16,038	30,826	1,110,044	6,874	515,000	168,717	1,800,635	---	2,256	31,117	1,834,008
Mendota	192	81,815	111,529	31,717	10,693	---	---	235,754	---	---	---	235,754	---	9,888	1,935	247,577
Mendota Heights	11,670	1,915,017	6,067,842	2,049,368	1,676,498	266,151	---	11,974,876	2,684,500	2,190,847	651,620	17,501,843	---	35,287	2,474,286	20,011,416
Mentor	101	130,684	209,135	70,998	16,866	---	---	427,683	333,093	23,873	1,815	786,464	---	---	11,299	797,763
Middle River	299	98,157	78,568	130,946	63,631	121,222	2,245	494,769	49,524	18,000	7,553	569,846	---	55,027	---	624,873
Miesville	132	39,592	150,524	11,473	20,727	---	689	223,005	142,686	---	---	365,691	---	---	46,296	411,987
Milaca	3,043	562,664	1,128,171	348,728	249,523	42,166	86,434	2,417,686	890,205	269,555	60,997	3,638,443	---	11,000	49,500	3,698,943
Milan	416	164,893	100,204	42,909	23,684	237,850	---	569,540	257,665	4,487	1,226	832,918	---	---	---	832,918
Millerville	99	29,320	71,403	8,053	3,500	---	---	112,276	87,461	---	---	199,737	---	---	---	199,737
Millville	149	18,800	3,567	61,407	5,017	---	---	88,791	105,000	---	---	193,791	---	---	---	193,791
Milroy	254	214,355	32,040	43,263	5,669	3,675	---	299,002	30,201	2,313,000	35,088	2,677,291	---	---	10,060	2,687,351

[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, 2023

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	
Miltona	441	177,376	118,477	221,271	29,275	---	1,000	547,399	52,694	40,370	2,839	643,302	---	---	---	643,302
Minneapolis	433,633	171,116,000	332,834,000	78,707,000	184,123,440	129,378,000	36,542,000	932,700,440	163,296,569	78,803,076	19,170,203	1,193,970,288	---	9,471,771	160,839,153	1,364,281,212
Minneiska	98	10,093	3,544	12,061	3,380	---	300	29,378	26,864	---	---	56,242	---	---	---	56,242
Minneota	1,361	242,948	290,985	329,655	206,687	12,794	16,991	1,100,060	99,354	264,283	39,568	1,503,265	---	---	439,075	1,942,340
Minnesota City	200	55,417	---	20,757	30,920	---	---	107,094	---	---	---	107,094	---	---	---	107,094
Minnesota Lake	660	97,222	301,595	210,185	35,326	21,612	---	665,940	343,960	45,000	2,554	1,057,454	---	---	---	1,057,454
Minnetonka	54,850	7,798,739	19,421,906	7,767,699	9,061,886	6,597,464	2,322,031	52,969,725	26,908,215	818,218	737,214	81,433,372	---	---	3,972,701	85,406,073
Minnetonka Beach	535	449,842	257,320	154,953	35,130	---	81,620	978,865	77,424	36,000	29,285	1,121,574	---	---	119,950	1,241,524
Minnetrista	8,896	1,302,152	3,514,333	1,670,854	159,777	---	16,013	6,663,129	4,866,574	745,000	328,435	12,603,138	---	---	39,408	12,642,546
Mizpah	58	4,759	2,996	6,414	3,080	633	600	18,482	---	---	---	18,482	---	---	---	18,482
Montevideo	5,270	830,935	1,944,893	1,336,446	429,138	482,457	446,747	5,470,616	2,232,116	880,000	251,991	8,834,723	---	56,500	602,603	9,493,826
Montgomery	3,505	674,513	2,051,549	510,587	191,539	62,647	241,674	3,732,509	5,794,051	467,032	311,820	10,305,412	---	106,222	388,937	10,800,571
Monticello	14,840	2,696,531	3,263,979	2,609,129	3,945,666	1,248,958	969,074	14,733,337	12,304,059	2,220,000	450,231	29,707,627	---	---	750,000	30,457,627
Montrose	3,899	483,999	563,024	276,281	205,226	1,816	---	1,530,346	1,604,172	334,000	140,275	3,608,793	---	---	928,092	4,536,885
Moorhead	45,228	8,011,366	18,842,467	6,888,747	5,713,147	1,481,956	4,162,079	45,099,762	21,154,575	10,456,670	6,115,681	82,826,688	---	1,781,868	6,518,852	91,127,408
Moose Lake	2,757	711,840	711,210	468,404	694,439	---	18,903	2,604,796	504,311	253,000	31,826	3,393,933	---	---	---	3,393,933
Mora	3,786	637,530	1,211,849	527,808	494,012	300,931	166,862	3,338,992	1,836,339	196,550	128,279	5,500,160	---	10,767	934,339	6,445,266
Morgan	876	166,131	334,245	314,639	277,214	---	63,459	1,155,688	465,869	95,000	1,330	1,717,887	---	196,615	---	1,914,502
Morris	5,161	778,934	1,179,913	773,855	764,537	152,712	1,462,979	5,112,930	1,839,617	974,300	217,177	8,144,024	---	879,072	---	9,023,096
Morristown	949	161,699	325,250	185,203	66,862	---	864	739,878	450,824	90,000	115,716	1,396,418	---	---	---	1,396,418
Morton	400	205,667	125,854	84,112	22,770	31,259	1,553	471,215	173,877	447,651	32,746	1,125,489	---	---	---	1,125,489
Motley	680	222,612	265,899	218,873	5,495	410	31	713,320	2,917	180,000	25,707	921,944	---	77,225	159,283	1,158,452
Mound	9,420	1,357,938	3,883,214	1,025,642	887,319	73,296	---	7,227,409	2,047,133	2,797,467	376,228	12,448,237	---	---	979,071	13,427,308
Mounds View	13,111	1,638,231	4,146,618	796,003	1,704,036	3,471,636	332,115	12,088,639	2,940,873	370,475	146,427	15,546,414	---	120,000	3,324,817	18,991,231
Mountain Iron	2,867	1,374,949	1,038,460	949,065	641,497	130,104	---	4,134,075	854,734	278,791	12,510	5,280,110	---	---	472,230	5,752,340
Mountain Lake	1,954	323,521	799,142	430,347	336,870	377,991	183,860	2,451,731	518,441	458,669	184,780	3,613,621	---	---	1,219,778	4,833,399
Murdock	305	139,832	71,961	50,920	---	8,075	---	270,788	42,423	46,534	6,705	366,450	---	---	---	366,450
Myrtle	48	12,553	17,648	10,844	3,058	---	---	44,103	---	---	---	44,103	---	1,602	---	45,705
Nashua	58	2,837	3,665	1,312	---	---	---	7,814	---	---	---	7,814	---	---	---	7,814

[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, 2023

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	
Nashwauk	962	503,379	745,132	327,483	94,517	197,823	---	1,868,334	79,617	42,737	1,454	1,992,142	---	---	188,928	2,181,070
Nassau	66	23,254	16,875	13,348	3,879	---	15,679	73,035	---	---	---	73,035	---	---	---	73,035
Nelson	176	58,747	2,669	18,346	10,976	---	---	90,738	---	---	---	90,738	---	---	6,094	96,832
Nerstrand	270	107,139	67,794	49,990	745	---	23,215	248,883	473,816	23,419	8,026	754,144	---	---	20,330	774,474
Nevis	390	183,742	237,499	69,279	28,095	---	1,480	520,095	72,221	33,756	1,700	627,772	---	---	---	627,772
New Auburn	413	125,125	70,546	43,154	11,767	---	13,318	263,910	336,065	---	8,629	608,604	---	---	479,606	1,088,210
New Brighton	24,150	3,364,043	7,470,602	1,725,649	4,839,624	1,494,953	4,090,584	22,985,455	10,333,696	2,625,000	1,726,761	37,670,912	---	1,324,300	7,136,751	46,131,963
New Germany	488	142,765	110,862	48,758	8,948	---	44,347	355,680	123,078	57,550	9,095	545,403	---	---	130,798	676,201
New Hope	21,733	2,478,300	9,681,194	2,591,030	3,207,746	1,519,913	315,664	19,793,847	5,860,218	2,879,754	1,532,400	30,066,219	---	500,000	438,358	31,004,577
New London	1,291	345,938	585,567	182,774	87,324	227,771	---	1,429,374	2,803,925	221,000	70,535	4,524,834	---	---	388,092	4,912,926
New Munich	356	52,911	54,015	222,944	29,976	---	---	359,846	---	---	---	359,846	---	---	---	359,846
New Prague	8,283	1,372,166	2,338,316	1,100,471	856,231	182,960	---	5,850,144	4,781,293	1,029,314	340,052	12,000,803	---	121,270	382,080	12,504,153
New Richland	1,222	237,577	456,008	226,836	55,829	3,403	204,086	1,183,739	304,115	172,500	29,821	1,690,175	---	11,272	6,905	1,708,352
New Trier	87	34,907	1,936	18,871	700	---	5,323	61,737	---	15,000	2,387	79,124	---	---	---	79,124
New Ulm	14,083	3,373,901	4,442,522	4,163,382	4,801,672	850,256	670,650	18,302,383	5,579,116	2,968,647	717,490	27,567,636	---	---	5,479,126	33,046,762
New York Mills	1,364	939,710	489,291	257,153	344,491	143,601	---	2,174,246	300,926	149,744	117,169	2,742,085	---	35,000	427,236	3,204,321
Newfolden	341	78,651	65,148	122,730	11,982	---	650,927	929,438	21,250	24,027	9,858	984,573	---	---	5,359	989,932
Newport	4,288	1,260,597	1,227,862	433,558	421,325	3,686	---	3,347,028	2,649,552	875,000	281,750	7,153,330	---	---	1,169,761	8,323,091
Nicollet	1,136	166,115	101,818	142,237	21,995	---	2,440	434,605	895,577	294,000	71,397	1,695,579	---	---	---	1,695,579
Nielsville	76	38,276	4,613	4,561	2,960	---	344	50,754	---	---	---	50,754	---	11,036	---	61,790
Nimrod	76	15,825	1,771	3,322	420	---	10,192	31,530	---	---	---	31,530	---	---	---	31,530
Nisswa	2,121	822,590	1,297,505	817,424	582,596	15,799	161,879	3,697,793	5,144,824	523,000	62,315	9,427,932	---	---	311,125	9,739,057
Norcross	57	40,288	3,030	16,369	---	---	2,922	62,609	---	---	---	62,609	---	3,084	---	65,693
North Branch	11,858	1,583,590	3,489,371	1,145,847	390,802	196,863	---	6,806,473	2,861,531	1,250,275	290,929	11,209,208	---	50,000	464,154	11,723,362
North Mankato	14,329	1,026,969	3,326,812	2,183,481	3,248,427	1,635,961	198,994	11,620,644	5,148,603	2,110,000	840,797	19,720,044	---	105,000	3,214,720	23,039,764
North Oaks	5,570	817,326	1,762,171	66,932	2,224	---	409,406	3,058,059	157,255	86,294	10,546	3,312,154	---	---	320,831	3,632,985
North Saint Paul	13,015	1,099,119	5,473,367	1,114,123	574,358	1,181,243	175,892	9,618,102	3,510,544	1,467,966	770,149	15,366,761	---	---	302,541	15,669,302
Northfield	21,334	3,753,312	6,645,997	3,617,206	4,140,142	1,447,211	60,980	19,664,848	8,684,993	2,848,979	752,846	31,951,666	---	175,000	1,535,979	33,662,645
Northome	156	163,227	56,789	32,856	46,323	24,578	12,008	335,781	320,101	---	---	655,882	---	28,590	2,000	686,472

[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, 2023

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
Northrop	218	26,803	42,796	14,002	12,164	---	4,043	99,808	---	---	---	99,808	---	---	---	99,808
Norwood Young America	4,092	816,476	549,989	897,380	348,848	266,648	2,700	2,882,041	2,296,761	879,728	390,934	6,449,464	---	---	965,326	7,414,790
Nowthen	4,595	804,482	789,982	449,328	48,541	---	72,589	2,164,922	439,245	370,000	72,878	3,047,045	---	---	273,647	3,320,692
Oak Grove	9,179	976,192	1,601,127	666,535	101,149	514	14,708	3,360,225	1,923,376	---	15,142	5,298,743	---	---	---	5,298,743
Oak Park Heights	4,820	1,989,660	2,257,002	699,133	171,377	547	405,667	5,523,386	900,277	755,000	92,448	7,271,111	---	---	---	7,271,111
Oakdale	28,169	4,681,229	11,125,833	1,980,646	1,800,773	74,185	462,225	20,124,891	11,484,263	3,022,800	893,608	35,525,562	---	1,288,674	8,759,950	45,574,186
Odessa	96	52,825	24,130	18,089	576	---	10,911	106,531	11,745	4,394	1,427	124,097	---	---	---	124,097
Odin	111	57,628	102,081	10,608	3,723	---	12,500	186,540	---	6,404	4,588	197,532	---	---	---	197,532
Ogema	204	42,544	14,877	32,259	1,149	---	3,244	94,073	---	6,900	13,466	114,439	---	---	---	114,439
Ogilvie	397	130,531	143,512	73,639	7,329	---	---	355,011	18,226	45,874	4,989	424,100	---	---	22,247	446,347
Okabena	205	109,420	64,904	38,264	4,583	---	395	217,566	9,323	7,276	2,485	236,650	---	---	---	236,650
Oklee	411	246,206	65,755	72,529	79	16,571	35,624	436,764	23,507	4,649	617	465,537	---	---	10,170	475,707
Olivia	2,290	677,312	1,021,137	578,679	457,432	222,299	29,342	2,986,201	1,876,828	399,000	147,408	5,409,437	---	574,899	339,500	6,323,836
Onamia	831	480,335	327,114	96,876	45,385	24,834	---	974,544	12,029	---	---	986,573	---	---	8,930	995,503
Ormsby	122	43,976	28,550	12,572	5,342	---	---	90,440	38,844	2,248	3,056	134,588	---	---	---	134,588
Orono	8,383	1,700,101	7,084,550	1,420,306	444,527	154,566	22,665	10,826,715	16,353,136	1,095,000	450,581	28,725,432	---	---	2,860,374	31,585,806
Oronoco	1,751	459,925	262,099	321,989	148,914	96,439	---	1,289,366	12,871,674	470,000	10,030	14,641,070	---	---	100,000	14,741,070
Orr	208	109,194	263,725	32,256	182,872	7,219	---	595,266	74,276	---	---	669,542	---	---	18,469	688,011
Ortonville	1,992	684,977	689,042	655,808	410,638	144,342	59,791	2,644,598	3,306,754	323,652	87,625	6,362,629	---	20,000	45,000	6,427,629
Osakis	1,776	478,692	775,783	203,440	74,228	111,475	8,425	1,652,043	278,431	363,324	30,623	2,324,421	---	---	34,525	2,358,946
Oslo	230	179,675	109,514	134,059	5,760	---	---	429,008	68,882	33,012	5,658	536,560	---	---	---	536,560
Osseo	2,674	861,417	1,666,170	293,798	158,838	336,144	---	3,316,367	344,294	900,000	311,033	4,871,694	---	---	1,248,330	6,120,024
Ostrander	231	120,130	52,524	48,428	6,599	---	---	227,681	125,996	---	---	353,677	---	---	---	353,677
Otsego	23,132	1,767,226	3,318,255	1,955,380	942,485	429,054	---	8,412,400	5,701,144	685,000	121,084	14,919,628	---	---	776,871	15,696,499
Ottertail	694	273,186	91,665	64,704	13,745	83,782	5,055	532,137	316,600	142,303	29,095	1,020,135	---	---	252,840	1,272,975
Owatonna	26,647	4,026,720	8,939,081	4,395,344	5,573,763	4,328,082	646,340	27,909,330	7,702,522	2,111,676	484,128	38,207,656	---	---	883,520	39,091,176
Palisade	159	103,875	87,723	81,920	---	---	---	273,518	100,391	928	527	375,364	---	---	---	375,364
Park Rapids	4,244	693,218	2,042,722	663,806	190,660	163,974	482,604	4,236,984	2,318,281	960,000	219,374	7,734,639	---	---	---	7,734,639
Parkers Prairie	1,023	214,371	367,615	174,694	154,895	6,954	---	918,529	349,031	13,000	1,115	1,281,675	---	55,000	14,115	1,350,790

[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, 2023

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	
Paynesville	2,545	478,232	924,557	298,958	208,810	430,410	220,670	2,561,637	960,201	475,106	126,044	4,122,988	---	1,320	664,225	4,788,533
Pease	247	35,104	5,431	44,738	7,507	155	397	93,332	1,686	30,637	7,326	132,981	---	---	38,619	171,600
Pelican Rapids	2,564	282,903	668,037	261,767	507,958	77,324	162,344	1,960,333	5,225,327	424,887	218,245	7,828,792	---	278,888	256,805	8,364,485
Pemberton	230	125,889	37,990	25,876	74,039	---	---	263,794	44,497	33,764	24,040	366,095	---	---	---	366,095
Pennock	474	111,596	80,030	38,685	19,323	---	---	249,634	58,648	5,000	2,368	315,650	---	---	---	315,650
Pequot Lakes	2,483	611,439	911,032	439,895	80,507	71,524	3,395	2,117,792	173,721	138,888	61,177	2,491,578	---	---	233,088	2,724,666
Perham	3,618	411,204	1,592,202	411,270	749,720	921,396	61,182	4,146,974	9,808,906	1,687,857	389,218	16,032,955	---	---	314,847	16,347,802
Perley	110	38,559	6,111	20,771	---	---	---	65,441	---	---	---	65,441	11,041	---	1,075	77,557
Peterson	234	60,349	6,597	19,865	44,031	---	17,672	148,514	104,327	29,000	12,181	294,022	---	---	---	294,022
Pierz	1,451	249,784	672,048	225,841	21,199	42,702	---	1,211,574	354,296	90,358	15,592	1,671,820	---	100,000	65,237	1,837,057
Pillager	523	147,026	86,340	110,556	3,414	62,481	14,268	424,085	156,718	131,950	15,481	728,234	---	---	---	728,234
Pine City	3,668	816,496	1,027,864	496,142	526,025	197,307	---	3,063,834	1,710,028	634,000	143,485	5,551,347	---	70,591	508,915	6,130,853
Pine Island	3,888	823,941	952,166	1,186,423	602,650	289,053	---	3,854,233	566,841	951,309	214,244	5,586,627	---	---	457,410	6,044,037
Pine River	939	209,764	525,425	390,369	260,743	36,291	91,135	1,513,727	264,798	16,000	41,388	1,835,913	---	187,809	427,425	2,451,147
Pine Springs	376	67,145	23,925	81,460	---	---	9,898	182,428	---	---	---	182,428	---	---	---	182,428
Pipestone	4,105	1,019,928	1,232,396	763,726	1,279,587	364,113	317,527	4,977,277	2,503,247	1,114,700	475,267	9,070,491	---	217,180	315,421	9,603,092
Plainview	3,494	780,577	1,469,365	519,991	646,707	102,638	46,566	3,565,844	3,495,043	381,000	111,771	7,553,658	---	---	257,485	7,811,143
Plato	328	63,965	135,098	87,342	39,645	502	---	326,552	83,975	37,881	5,909	454,317	---	---	23,470	477,787
Plummer	276	134,202	59,574	27,406	5,886	900	---	227,968	200,426	50,000	53,030	531,424	---	171,801	113,200	816,425
Plymouth	80,546	8,403,274	24,879,981	6,699,234	11,545,317	5,733,599	5,435,094	62,696,499	30,240,083	3,860,000	1,537,278	98,333,860	---	1,728,028	23,297,251	123,359,139
Porter	162	33,636	71,011	43,904	8,758	6,775	---	164,084	128,550	---	---	292,634	10,650	---	11,836	315,120
Preston	1,343	497,427	535,266	196,352	247,137	260,499	27,569	1,764,250	999,404	289,490	39,377	3,092,521	---	---	215,709	3,308,230
Princeton	5,388	1,015,148	2,761,267	698,285	330,766	1,693,742	110,594	6,609,802	600,356	451,000	82,447	7,743,605	---	---	225,611	7,969,216
Prinsburg	506	162,142	121,730	148,289	43,153	---	8,153	483,467	698,966	9,827	23,679	1,215,939	---	---	9,802	1,225,741
Prior Lake	28,915	3,339,025	9,201,659	2,513,194	2,350,399	513,038	---	17,917,315	13,772,840	4,261,693	1,088,997	37,040,845	---	242,134	2,188,321	39,471,300
Proctor	3,099	885,821	1,407,961	547,844	74,578	16,145	---	2,932,349	1,734,255	367,912	208,279	5,242,795	---	157,785	857,540	6,258,120
Quamba	107	23,593	1,707	12,953	1,699	---	2,088	42,040	1,845	---	13,198	57,083	---	---	5,000	62,083
Racine	454	92,684	22,713	29,002	26,397	---	---	170,796	---	69,000	33,855	273,651	---	---	---	273,651
Ramsey	28,899	4,455,734	7,412,982	5,552,834	1,679,826	1,705,446	---	20,806,822	13,278,567	2,495,000	1,249,179	37,829,568	---	88,566	1,865,162	39,783,296

[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, 2023

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	
Randall	603	238,453	68,747	109,416	30,805	---	595	448,016	74,262	30,000	966	553,244	---	---	---	553,244
Randolph	469	149,163	125,502	3,071,051	4,000	---	1,164	3,350,880	---	---	---	3,350,880	---	---	---	3,350,880
Ranier	594	223,826	31,000	60,728	62,184	16,069	59,727	453,534	73,908	93,461	12,686	633,589	---	---	10,000	643,589
Raymond	787	186,517	198,107	119,729	25,157	2,800	---	532,310	1,100,610	120,000	16,715	1,769,635	---	---	27,453	1,797,088
Red Lake Falls	1,328	200,625	134,049	292,724	256,246	---	21,880	905,524	343,868	171,512	4,986	1,425,890	---	---	---	1,425,890
Red Wing	16,675	2,383,634	9,067,279	3,544,686	4,037,491	2,277,883	963,628	22,274,601	7,467,135	4,559,603	706,145	35,007,484	---	894,600	3,867,423	39,769,507
Redwood Falls	5,043	1,125,721	2,540,046	1,337,169	2,366,617	229,688	471,682	8,070,923	4,383,241	298,493	126,030	12,878,687	---	---	185,568	13,064,255
Regal	42	9,108	1,738	4,605	42,500	---	---	57,951	---	---	---	57,951	---	---	---	57,951
Remer	406	166,076	103,907	181,442	2,017	16,710	1,139	471,291	250,906	11,033	8,032	741,262	---	4,200	287,200	1,032,662
Renville	1,268	265,176	414,467	267,290	90,496	15,812	135,889	1,189,130	266,015	100,605	30,274	1,586,024	---	---	114,698	1,700,722
Revere	87	64,389	1,935	10,381	3,586	---	---	80,291	---	---	---	80,291	---	---	---	80,291
Rice	2,161	335,577	574,352	177,507	37,217	316,653	---	1,441,306	463,112	200,000	---	2,104,418	---	---	---	2,104,418
Rice Lake	4,177	397,488	485,592	756,318	16,226	---	400,000	2,055,624	4,432,637	270,981	131,549	6,890,791	---	---	274,934	7,165,725
Richfield	38,678	4,077,430	18,082,610	3,587,448	5,968,467	4,583,105	294,447	36,593,507	19,032,091	4,746,844	4,464,661	64,837,103	---	---	5,619,025	70,456,128
Richmond	1,485	316,285	398,672	206,891	181,074	58,659	---	1,161,581	2,675,555	189,000	76,873	4,103,009	---	55,000	4,000	4,162,009
Richville	76	10,005	4,261	8,747	5,332	---	6,505	34,850	200	---	---	35,050	---	---	---	35,050
Riverton	132	82,581	749	18,842	1,373	---	75	103,620	---	---	---	103,620	---	---	---	103,620
Robbinsdale	14,945	1,140,135	6,907,093	2,126,853	1,459,578	2,014,164	---	13,647,823	3,086,960	1,587,760	362,925	18,685,468	---	1,772,051	154,375	20,611,894
Rochester	122,969	18,161,579	65,144,126	16,560,521	24,866,132	10,237,857	18,127,157	153,097,372	89,335,713	8,700,605	3,083,881	254,217,571	---	3,231,889	17,810,231	275,259,691
Rock Creek	1,773	158,322	63,135	369,453	---	---	7,318	598,228	27,453	---	---	625,681	---	---	---	625,681
Rockford	4,774	752,612	1,091,902	646,444	272,941	565,129	82,836	3,411,864	509,599	257,843	204,884	4,384,190	---	---	351,543	4,735,733
Rockville	2,411	424,540	319,234	730,834	98,109	---	---	1,572,717	199,425	325,000	74,602	2,171,744	---	---	---	2,171,744
Rogers	14,934	3,611,604	6,895,017	1,576,255	2,106,115	2,140,673	267,342	16,597,006	7,790,247	855,000	197,702	25,439,955	---	---	6,619,760	32,059,715
Rollingstone	695	146,932	72,298	117,543	45,542	---	---	382,315	33,864	160,000	2,427	578,606	---	---	148,029	726,635
Roosevelt	135	23,031	3,688	15,176	6,640	20,169	7,062	75,766	---	---	---	75,766	---	---	2,308	78,074
Roscoe	135	23,690	6,697	34,010	---	---	---	64,397	---	---	---	64,397	---	---	---	64,397
Rose Creek	404	128,197	38,972	59,019	45,016	---	---	271,204	167,206	27,000	4,901	470,311	---	---	10,000	480,311
Roseau	2,743	698,297	1,250,673	365,352	717,004	587,119	114,487	3,732,932	458,026	48,548	9,382	4,248,888	---	---	13,405	4,262,293
Rosemount	26,965	2,451,243	6,751,203	3,494,829	3,431,471	1,706,545	---	17,835,291	46,149,563	1,500,362	1,289,155	66,774,371	---	4,552,580	2,908,922	74,235,873

[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, 2023

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	
Roseville	35,892	7,401,741	14,833,572	3,781,568	6,260,337	3,191,293	---	35,468,511	3,508,923	2,110,000	369,508	41,456,942	---	500,000	1,469,369	43,426,311
Rothsay	496	215,808	197,873	111,320	71,129	1,107	59,252	656,489	37,651	248,335	63,039	1,005,514	---	---	1,472	1,006,986
Round Lake	365	74,021	83,465	182,297	4,742	---	61,227	405,752	66,398	19,000	950	492,100	---	---	---	492,100
Royalton	1,266	223,146	451,470	144,313	18,254	13,647	---	850,830	96,046	80,000	21,806	1,048,682	---	---	7,500	1,056,182
Rush City	3,339	409,875	729,228	246,928	82,241	26,491	210,077	1,704,840	613,980	293,205	62,584	2,674,609	---	56,250	469,056	3,199,915
Rushford	1,876	159,422	773,947	130,199	285,143	231,717	60,419	1,640,847	1,323,111	512,849	213,932	3,690,739	---	333,132	200,627	4,224,498
Rushford Village	806	150,063	27,444	231,549	16,379	18,240	92,922	536,597	58,831	94,000	10,720	700,148	---	11,617	---	711,765
Rushmore	356	120,683	53,938	102,928	3,543	1,870	48,835	331,797	371,890	39,000	1,000	743,687	---	---	9,600	753,287
Russell	346	99,259	107,190	47,988	45,908	---	15,326	315,671	87,568	25,444	7,380	436,063	---	3,688	15,323	455,074
Ruthton	222	99,902	57,318	55,415	5,732	---	29,557	247,924	350,258	---	---	598,182	---	---	24,523	622,705
Rutledge	219	18,822	2,782	29,829	12,675	---	1,718	65,826	---	18,550	---	84,376	---	---	---	84,376
Sabin	610	80,555	53,979	62,952	26,272	---	---	223,758	6,300	118,379	15,216	363,653	---	4,632	34,490	402,775
Sacred Heart	485	203,236	268,921	181,947	27,285	3,565	790	685,744	626,118	107,284	79,282	1,498,428	---	---	62,361	1,560,789
Saint Anthony	9,978	1,412,721	5,906,255	976,654	559,275	1,308,041	55,584	10,218,530	1,856,096	3,200,000	813,538	16,088,164	---	86,300	1,447,122	17,621,586
Saint Anthony [Stearns]	90	6,951	1,954	4,804	---	---	---	13,709	---	---	---	13,709	---	---	---	13,709
Saint Augusta	3,633	579,097	478,032	263,726	96,282	---	---	1,417,137	868,415	33,333	2,450	2,321,335	---	386,352	---	2,707,687
Saint Bonifacius	2,196	323,497	630,054	466,315	14,243	---	3,947	1,438,056	3,367,938	292,736	65,741	5,164,471	---	---	59,272	5,223,743
Saint Charles	4,037	461,716	997,515	315,248	812,987	119,650	---	2,707,116	703,077	808,032	171,270	4,389,495	---	190,000	716,847	5,296,342
Saint Clair	732	137,928	173,804	190,495	28,106	---	---	530,333	103,048	21,995	7,371	662,747	---	---	---	662,747
Saint Cloud	71,321	10,506,299	39,840,586	11,424,943	6,168,217	3,382,440	620,200	71,942,685	25,555,722	11,313,151	2,381,258	111,192,816	---	529,636	17,535,129	129,257,581
Saint Francis	8,585	1,020,959	2,757,700	579,585	378,322	473,425	104,772	5,314,763	3,195,706	430,000	429,851	9,370,320	---	---	---	9,370,320
Saint Hilaire	257	141,050	34,552	32,926	33,842	---	3,251	245,621	17,950	---	---	263,571	---	---	---	263,571
Saint James	4,700	1,046,780	1,456,607	1,042,745	435,280	1,001,251	337,164	5,319,827	3,198,366	429,466	189,208	9,136,867	---	99,907	649,002	9,885,776
Saint Joseph	6,969	1,200,119	2,410,557	745,955	738,090	260,336	---	5,355,057	2,688,925	1,735,000	800,384	10,579,366	---	320,000	2,158,810	13,058,176
Saint Leo	92	19,554	27,455	7,011	5,275	---	---	59,295	9,350	---	---	68,645	---	1,107	---	69,752
Saint Louis Park	49,345	11,258,415	21,647,295	6,400,754	9,555,569	13,298,318	---	62,160,351	8,934,470	4,985,000	2,134,560	78,214,381	---	800,000	10,368,217	89,382,598
Saint Martin	310	117,254	168,160	71,808	---	2,232	---	359,454	338,904	131,268	77,057	906,683	---	---	44,000	950,683
Saint Mary's Point	373	70,574	91,744	162,718	5,046	---	64,844	394,926	5,626	---	---	400,552	---	---	40,505	441,057
Saint Michael	21,075	1,713,662	2,505,331	3,273,833	1,311,597	551,691	11,000	9,367,114	4,192,879	545,000	377,538	14,482,531	---	---	2,951,315	17,433,846

[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, 2023

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	
Saint Paul	310,997	81,523,380	239,304,069	62,070,127	81,136,149	55,179,613	16,327,144	535,540,482	97,855,238	41,365,925	17,609,659	692,371,304	---	13,096,504	83,958,232	789,426,040
Saint Paul Park	5,376	648,069	1,802,053	953,028	279,834	3,555	---	3,686,539	2,360,083	475,000	139,610	6,661,232	---	---	1,973,600	8,634,832
Saint Peter	11,960	1,155,323	3,885,314	1,637,302	2,986,457	851,089	---	10,515,485	13,773,390	940,250	473,715	25,702,840	9,291,000	---	626,841	35,620,681
Saint Rosa	58	14,070	3,697	5,879	23,276	---	210	47,132	---	---	---	47,132	---	---	---	47,132
Saint Stephen	798	133,105	188,535	214,173	9,930	---	---	545,743	25,045	---	---	570,788	---	---	---	570,788
Saint Vincent	62	6,247	5,522	6,852	---	---	2,573	21,194	---	---	---	21,194	---	---	---	21,194
Sanborn	318	121,634	68,980	92,152	29,691	---	14,359	326,816	198,269	---	---	525,085	---	---	22,504	547,589
Sandstone	2,558	762,978	419,486	451,909	1,236,986	544,422	---	3,415,781	2,452,081	208,000	105,870	6,181,732	---	288,396	315,921	6,786,049
Sargeant	51	29,390	1,332	4,180	---	---	---	34,902	---	---	---	34,902	---	---	---	34,902
Sartell	19,673	1,175,619	5,183,639	2,482,845	1,428,165	788,426	20,625	11,079,319	8,936,312	3,487,696	1,777,767	25,281,094	---	12,165	3,149,061	28,442,320
Sauk Centre	4,588	1,057,413	2,420,068	671,940	600,059	83,271	115,551	4,948,302	3,449,419	1,648,436	531,311	10,577,468	---	---	2,034,626	12,612,094
Sauk Rapids	13,835	1,083,340	4,136,534	1,466,081	735,451	372,104	---	7,793,510	7,913,775	851,781	311,671	16,870,737	---	---	374,349	17,245,086
Savage	33,159	3,449,263	10,979,509	3,088,402	2,514,457	466,157	130,190	20,627,978	11,713,310	4,460,000	1,048,122	37,849,410	---	800,000	335,000	38,984,410
Scandia	4,136	649,464	634,771	680,238	180,244	4,470	---	2,149,187	1,664,160	295,000	92,650	4,200,997	---	---	146,620	4,347,617
Scanlon	1,003	194,485	136,906	78,095	87,504	---	---	496,990	75,434	15,000	5,630	593,054	---	---	---	593,054
Seaforth	80	25,376	21,494	8,030	21,144	---	1,216	77,260	5,377	3,679	406	86,722	---	293	---	87,015
Sebeka	742	353,439	296,599	162,472	29,819	52,887	---	895,216	40,820	219,743	63,543	1,219,322	94,715	34,269	22,605	1,370,911
Sedan	45	18,082	31,546	8,032	1,050	---	---	58,710	---	4,500	---	63,210	---	---	13,073	76,283
Shafer	1,205	244,358	85,444	158,333	50,063	1,977	---	540,175	58,481	70,000	21,024	689,680	---	60,000	---	749,680
Shakopee	46,037	5,554,947	16,649,938	4,359,103	8,468,639	2,356,434	76,370	37,465,431	19,081,220	2,032,025	1,771,030	60,349,706	---	2,940,128	8,694,633	71,984,467
Shelly	174	58,734	41,382	75,486	12,224	---	645	188,471	15,577	---	---	204,048	---	---	---	204,048
Sherburn	1,030	366,712	476,255	238,493	17,119	---	---	1,098,579	1,170,390	232,000	69,537	2,570,506	---	3,180	---	2,573,686
Shevlin	135	43,271	136,435	27,687	35,323	---	---	242,716	12,547	---	---	255,263	130,000	---	20,000	405,263
Shoreview	27,369	3,154,718	6,171,337	1,909,361	9,445,665	2,775,774	1,065,103	24,521,958	933,960	1,540,000	672,836	27,668,754	---	---	3,743,109	31,411,863
Shorewood	7,958	1,896,493	2,211,712	1,257,897	529,207	---	---	5,895,309	6,152,122	1,220,000	240,811	13,508,242	---	---	102,300	13,610,542
Silver Bay	1,826	630,033	698,937	571,405	1,344,411	156,756	13,787	3,415,329	804,990	42,402	17,632	4,280,353	---	---	427,285	4,707,638
Silver Lake	863	182,914	505,500	238,596	179,294	---	3,810	1,110,114	834,130	---	6,276	1,950,520	---	---	131,954	2,082,474
Skyline	279	32,678	31,823	168,850	8,103	---	---	241,454	690	---	---	242,144	---	---	---	242,144
Slayton	1,986	308,931	807,759	512,383	387,137	44,580	52,860	2,113,650	1,695,807	138,772	51,549	3,999,778	---	---	333,309	4,333,087

[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, 2023

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	
Sleepy Eye	3,522	949,044	1,025,522	450,832	751,898	240,198	338,789	3,756,283	846,361	714,950	307,972	5,625,566	---	60,000	682,387	6,367,953
Sobieski	207	29,081	3,513	29,343	95,308	---	1,320	158,565	---	---	---	158,565	---	---	40,000	198,565
Solway	75	14,526	6,177	10,716	---	---	11,775	43,194	---	---	---	43,194	---	---	---	43,194
South Haven	183	134,080	199,189	39,466	2,217	---	28,454	403,406	3,081,528	126,000	78,888	3,689,822	---	---	4,200	3,694,022
South Saint Paul	20,541	3,352,047	10,262,424	7,867,864	3,082,723	1,981,272	2,248,875	28,795,205	9,729,748	2,305,000	800,166	41,630,119	---	250,000	8,710,002	50,590,121
Spicer	1,087	386,330	386,499	337,087	289,723	110,928	17,573	1,528,140	1,342,237	320,000	176,555	3,366,932	---	---	332,098	3,699,030
Spring Grove	1,217	440,464	525,096	170,332	351,083	145,609	152,517	1,785,101	492,490	178,000	32,096	2,487,687	---	---	338,258	2,825,945
Spring Hill	69	6,509	970	8,583	17,115	---	7,936	41,113	---	---	---	41,113	---	---	---	41,113
Spring Lake Park	7,360	938,956	2,416,368	907,203	1,554,276	331,212	179,124	6,327,139	273,452	712,096	29,716	7,342,403	---	---	1,119,811	8,462,214
Spring Park	1,728	491,673	718,674	137,458	44,183	56,013	37,704	1,485,705	746,569	107,500	18,502	2,358,276	---	62,234	---	2,420,510
Spring Valley	2,478	224,384	500,986	546,794	452,972	83,549	---	1,808,685	2,521,689	724,000	245,080	5,299,454	---	---	---	5,299,454
Springfield	2,010	699,870	743,444	292,782	749,499	47,050	291,328	2,823,973	1,442,913	1,157,597	106,368	5,530,851	---	20,570	1,200,136	6,751,557
Squaw Lake	102	32,497	34,597	5,862	622	---	9,031	82,609	8,620	2,503	4,081	97,813	---	---	---	97,813
Stacy	1,692	421,614	257,590	76,478	54,225	22,082	21,984	853,973	196,221	180,000	68,407	1,298,601	---	---	---	1,298,601
Staples	3,030	432,115	1,426,084	590,309	155,471	506,044	105,595	3,215,618	367,912	25,000	87,222	3,695,752	---	---	320,324	4,016,076
Starbuck	1,417	441,765	718,608	172,316	94,624	10,850	20,536	1,458,699	408,631	347,636	55,509	2,270,475	---	---	64,064	2,334,539
Steen	166	43,418	15,020	18,952	4,422	---	17,590	99,402	---	---	---	99,402	---	---	---	99,402
Stephen	568	251,006	232,442	42,268	166,394	27,850	71,315	791,275	86,716	55,679	11,819	945,489	---	---	33,094	978,583
Stewart	483	178,359	181,454	161,212	4,028	---	---	525,053	168,661	125,164	64,794	883,672	---	---	---	883,672
Stewartville	6,738	917,642	1,179,170	603,646	1,082,908	270,068	464	4,053,898	4,662,812	742,218	88,177	9,547,105	---	---	71,839	9,618,944
Stillwater	19,426	4,506,168	8,387,435	2,756,330	5,028,867	1,415,543	22,706	22,117,049	8,032,044	4,452,036	1,232,807	35,833,936	---	---	1,905,065	37,739,001
Stockton	813	150,491	23,863	99,126	1,355	---	516	275,351	73,291	---	---	348,642	---	---	---	348,642
Storden	218	42,843	52,963	46,532	9,668	6,104	41,818	199,928	11,882	4,182	1,215	217,207	---	---	11,500	228,707
Strandquist	63	26,652	2,303	7,285	1,106	12	11,708	49,066	1,355	---	---	50,421	---	3,639	---	54,060
Strathcona	28	4,849	3,958	2,157	3,895	---	4,000	18,859	---	---	---	18,859	---	---	---	18,859
Sturgeon Lake	455	168,057	61,635	63,561	2,329	---	1,181	296,763	164,960	---	---	461,723	---	---	---	461,723
Sunburg	91	37,472	101,179	21,877	15,529	25,666	---	201,723	22,983	---	---	224,706	---	---	700	225,406
Sunfish Lake	515	73,395	189,338	87,022	---	---	39,258	389,013	---	235,000	29,497	653,510	---	---	---	653,510
Swanville	329	91,384	32,196	88,740	33,015	12,585	5,502	263,422	8,637	62,000	9,099	343,158	---	---	---	343,158

[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, 2023

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	
Taconite	644	218,500	74,498	249,348	34,005	---	38,491	614,842	76,494	16,079	---	707,415	---	---	142,588	850,003
Tamarack	71	105,975	2,509	25,119	1,481	---	57,925	193,009	---	4,315	317	197,641	---	---	---	197,641
Taopi	46	6,214	4,760	5,164	6,820	---	26,056	49,014	---	---	---	49,014	---	---	58,050	107,064
Taunton	134	56,549	19,101	10,586	286	887	15,831	103,240	2,796	---	---	106,036	---	15,177	600	121,813
Taylors Falls	1,067	377,696	212,559	236,199	29,255	8,000	1,010	864,719	38,010	85,000	40,508	1,028,237	---	---	302,483	1,330,720
Tenstrike	193	12,142	9,201	24,066	100	---	---	45,509	---	---	---	45,509	---	---	---	45,509
Thief River Falls	8,701	1,752,013	3,825,487	872,491	757,073	1,448,922	1,116,063	9,772,049	2,303,177	999,488	129,472	13,204,186	---	1,456,598	221,360	14,882,144
Tintah	63	19,757	83,567	12,136	4,450	---	6,784	126,694	---	---	---	126,694	---	---	---	126,694
Tonka Bay	1,593	413,643	790,388	225,173	88,271	---	1,423	1,518,898	212,751	---	---	1,731,649	---	---	76,896	1,808,545
Tower	426	368,271	115,671	427,813	100,550	121,505	202,435	1,336,245	849,780	422,252	38,627	2,646,904	1,033,596	12,900	50,000	3,743,400
Tracy	2,060	769,351	567,269	521,748	349,665	145,475	322,336	2,675,844	2,612,034	666,434	224,141	6,178,453	---	---	38,544	6,216,997
Trail	36	10,970	610	6,406	1,634	---	6,281	25,901	---	---	---	25,901	---	---	---	25,901
Trimont	691	192,123	213,763	180,037	39,032	86,856	---	711,811	170,613	26,080	30,358	938,862	---	---	---	938,862
Trommald	109	13,514	1,800	14,242	---	---	3,801	33,357	1,119	---	---	34,476	---	---	---	34,476
Trosky [1]	95	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Truman	1,070	227,835	283,409	330,314	111,229	---	---	952,787	337,092	75,107	14,925	1,379,911	---	67,384	95,440	1,542,735
Turtle River	98	9,703	3,780	9,440	---	---	885	23,808	---	---	---	23,808	---	---	---	23,808
Twin Lakes	129	50,997	9,007	9,436	3,845	---	---	73,285	---	---	---	73,285	---	---	---	73,285
Twin Valley	707	150,717	271,840	96,841	92,515	10,072	2,821	624,806	136,041	18,086	---	778,933	---	61,725	41,280	881,938
Two Harbors	3,556	915,670	1,626,961	1,340,509	983,195	67	328,614	5,195,016	1,812,264	501,618	156,980	7,665,878	---	550,000	1,451,108	9,666,986
Tyler	1,110	302,314	273,297	122,806	175,765	33,443	87	907,712	675,676	79,507	16,527	1,679,422	---	---	107,664	1,787,086
Ulen	478	208,656	63,930	81,510	57,343	---	---	411,439	37,590	---	---	449,029	---	14,821	---	463,850
Underwood	359	69,816	86,012	93,461	92,071	9,557	---	350,917	36,796	---	---	387,713	---	---	---	387,713
Upsala	482	148,483	81,966	163,232	49,873	9,319	---	452,873	128,412	96,509	23,529	701,323	---	---	26,155	727,478
Urbank	47	24,830	1,121	3,802	12,995	---	---	42,748	32,973	---	---	75,721	---	---	---	75,721
Utica	277	30,168	7,554	25,561	9,078	---	10,675	83,036	---	27,000	2,259	112,295	---	---	---	112,295
Vadnais Heights	13,025	1,709,844	3,506,585	1,734,861	899,398	455,917	57,214	8,363,819	3,678,252	338,000	106,721	12,486,792	---	---	255,000	12,741,792
Vergas	341	84,555	70,148	204,915	127,839	24,788	14,329	526,574	431,491	65,000	40,987	1,064,052	---	---	7,000	1,071,052
Vermillion	433	84,881	16,962	54,388	16,071	---	---	172,302	3,223	---	---	175,525	---	66,645	---	242,170

[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, 2023

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	
Verndale	506	106,897	191,442	191,224	42,189	12,637	6,846	551,235	165,569	16,782	5,879	739,465	---	---	---	739,465
Vernon Center	319	139,378	97,284	102,908	256	---	---	339,826	2,658,108	---	56,313	3,054,247	---	---	155,500	3,209,747
Vesta	271	128,379	64,833	73,913	36,092	8,600	---	311,817	54,594	---	---	366,411	---	---	---	366,411
Victoria	11,916	2,259,380	1,827,011	909,496	1,373,455	695	34,320	6,404,357	5,681,701	2,060,000	444,084	14,590,142	---	---	2,370,066	16,960,208
Viking	85	32,754	38,464	21,494	3,646	---	14	96,372	7,588	---	---	103,960	---	---	---	103,960
Villard	231	75,200	63,437	41,883	41,612	---	---	222,132	49,712	---	---	271,844	---	---	143,381	415,225
Vining	64	25,175	24,852	38,238	15,460	---	---	103,725	---	---	---	103,725	---	---	---	103,725
Virginia	8,302	3,179,498	10,597,606	3,864,684	4,772,001	2,265,240	9,018	24,688,047	5,925,705	1,879,758	1,617,878	34,111,388	---	92,473	6,528,788	40,732,649
Wabasha	2,580	595,424	1,890,849	786,603	280,533	74,701	56,628	3,684,738	5,961,246	482,000	103,438	10,231,422	---	---	167,304	10,398,726
Wabasso	735	259,860	286,070	275,494	148,335	36,395	907	1,007,061	835,206	149,053	86,139	2,077,459	---	---	100,560	2,178,019
Waconia	14,056	2,762,924	2,122,129	3,035,794	2,865,303	232,781	---	11,018,931	11,802,387	3,655,474	1,315,156	27,791,948	---	375,000	2,269,910	30,436,858
Wadena	4,332	362,171	1,596,470	681,451	405,519	320,221	139,930	3,505,762	964,242	499,236	295,085	5,264,325	---	445,000	81,472	5,790,797
Wahkon	240	185,381	11,513	104,445	45,766	---	---	347,105	---	80,000	6,815	433,920	---	---	---	433,920
Waite Park	8,354	1,580,824	4,251,794	1,929,928	1,205,173	326,243	467,877	9,761,839	6,723,868	1,461,419	521,031	18,468,157	---	---	1,649,725	20,117,882
Waldorf	227	128,745	49,482	162,832	21,460	---	---	362,519	303,948	857,000	42,925	1,566,392	---	---	873,305	2,439,697
Walker	990	568,544	523,710	281,760	153,133	437,550	98,823	2,063,520	2,288,051	50,000	1,100	4,402,671	---	82,168	2,084,698	6,569,537
Walnut Grove	739	217,355	197,474	100,934	31,497	8,416	36,578	592,254	102,057	55,000	13,138	762,449	---	30,318	65,490	858,257
Walters	64	18,147	27,574	10,512	5,045	---	4,634	65,912	17,000	26,255	---	109,167	---	---	---	109,167
Waltham	157	34,217	7,250	38,071	551	---	---	80,089	---	---	---	80,089	---	44,764	---	124,853
Wanamingo	1,164	153,693	293,332	222,740	134,724	77,334	---	881,823	196,180	514,000	55,921	1,647,924	---	---	20,045	1,667,969
Wanda	87	34,965	40,869	22,240	2,532	---	100	100,706	38,675	---	---	139,381	---	---	---	139,381
Warba	164	61,406	22,458	5,986	12,436	---	2,786	105,072	5,240	---	---	110,312	---	---	---	110,312
Warren	1,551	1,015,830	204,318	466,879	299,994	45,888	25,100	2,058,009	2,056,186	210,894	124,818	4,449,907	---	---	161,502	4,611,409
Warroad	1,944	612,787	1,315,256	334,481	657,782	100,576	775,669	3,796,551	2,235,423	---	---	6,031,974	---	---	---	6,031,974
Waseca	9,267	1,688,061	4,107,944	1,813,955	1,150,720	1,015,330	204,090	9,980,100	2,073,058	418,697	97,226	12,569,081	---	51,900	423,669	13,044,650
Watertown	4,906	961,043	861,543	630,546	256,136	123,154	---	2,832,422	2,626,503	1,682,000	112,149	7,253,074	---	2,281,450	1,597,393	11,131,917
Waterville	1,761	300,552	750,584	398,302	82,563	53,653	---	1,585,654	555,814	151,000	39,085	2,331,553	---	---	57,767	2,389,320
Watkins	1,022	307,262	350,916	229,162	140,356	2,862	---	1,030,558	222,214	135,000	95,176	1,482,948	---	---	85,232	1,568,180
Watson	175	100,970	3,145	44,229	1,969	---	---	150,313	30,070	19,397	7,714	207,494	---	---	8,944	216,438

[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, 2023

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	
Waubun	404	52,370	94,601	96,253	20,635	---	1,791	265,650	11,500	40,921	7,895	325,966	---	---	---	325,966
Waverly	2,108	425,565	475,436	392,070	86,011	24,129	45,621	1,448,832	710,077	19,159	19,406	2,197,474	---	---	100,000	2,297,474
Wayzata	4,549	2,135,646	3,260,027	915,641	932,695	4,040,487	44,099	11,328,595	9,358,239	1,092,179	496,723	22,275,736	---	---	1,593,701	23,869,437
Welcome	699	142,782	333,455	251,564	51,060	49,155	19,048	847,064	259,199	219,000	85,038	1,410,301	---	---	---	1,410,301
Wells	2,411	746,604	946,070	524,199	524,745	454,504	46,351	3,242,473	734,606	400,000	142,691	4,519,770	---	---	83,726	4,603,496
Wendell	162	98,867	53,511	13,646	7,944	9,100	882	183,950	---	---	---	183,950	---	---	---	183,950
West Concord	844	333,632	208,742	187,191	153,192	28,939	---	911,696	133,362	205,000	59,657	1,309,715	---	---	14,872	1,324,587
West Saint Paul	21,472	3,488,133	10,871,426	3,032,511	1,450,951	1,179,896	100,598	20,123,515	16,372,062	3,070,000	1,154,633	40,720,210	---	---	1,787,992	42,508,202
West Union	96	18,139	1,225	7,487	2,374	---	---	29,225	---	---	---	29,225	---	---	---	29,225
Westbrook	737	170,333	281,089	270,100	142,292	5,301	9,001	878,116	70,804	90,000	26,875	1,065,795	---	---	31,250	1,097,045
Westport	45	6,884	965	4,906	---	---	7,079	19,834	---	---	---	19,834	---	---	---	19,834
Whalan	72	39,590	4,348	17,064	2,177	---	---	63,179	---	---	---	63,179	---	---	---	63,179
Wheaton	1,362	264,716	510,584	383,875	289,306	331,464	199,973	1,979,918	326,022	61,513	36,217	2,403,670	---	---	---	2,403,670
White Bear Lake	24,617	2,156,701	8,204,427	3,035,193	1,712,997	2,561,230	---	17,670,548	13,687,692	1,335,000	1,036,916	33,730,156	---	251,667	1,320,985	35,302,808
Wilder	62	23,690	3,001	10,780	3,290	---	181	40,942	13,372	---	---	54,314	---	---	---	54,314
Willernie	527	171,313	59,317	75,162	6,130	---	---	311,922	92,113	845	65	404,945	---	---	---	404,945
Williams	205	92,666	39,928	36,661	33,804	---	---	203,059	13,656	---	---	216,715	---	10,000	---	226,715
Willmar	21,410	5,013,058	7,360,250	4,616,170	3,860,462	801,430	200,721	21,852,091	15,789,245	2,633,000	1,897,120	42,171,456	---	---	7,333,099	49,504,555
Willow River	400	269,378	72,215	90,969	3,940	---	1,230	437,732	---	---	---	437,732	---	---	---	437,732
Wilmont	322	84,771	69,593	96,311	34,779	---	16,561	302,015	89,240	---	---	391,255	---	---	---	391,255
Wilton	269	39,441	8,883	8,455	7,092	---	1,681	65,552	---	3,498	355	69,405	---	---	---	69,405
Windom	4,796	380,838	2,457,905	595,780	581,856	616,044	167,658	4,800,081	928,807	1,004,919	254,809	6,988,616	---	2,073,434	283,631	9,345,681
Winger	181	113,866	52,781	16,149	2,558	---	2,055	187,409	94,630	---	---	282,039	---	12,297	25,964	320,300
Winnebago	1,387	280,856	443,857	274,015	272,704	75,662	120,469	1,467,563	242,219	267,000	19,196	1,995,978	---	---	94,063	2,090,041
Winona	25,943	3,654,720	10,035,118	3,359,586	2,484,574	1,934,088	277,865	21,745,951	4,143,184	1,036,672	218,857	27,144,664	---	382,538	1,894,957	29,422,159
Winsted	2,226	565,448	977,371	639,392	77,912	152,051	70,624	2,482,798	3,118,283	471,000	101,644	6,173,725	---	140,726	947,400	7,261,851
Winthrop	1,338	330,463	847,726	182,244	220,402	91,472	31,225	1,703,532	1,382,421	257,306	101,573	3,444,832	---	220,062	100,735	3,765,629
Winton	168	83,594	5,815	48,347	7,835	---	8,092	153,683	---	7,165	3,417	164,265	6,057	---	---	170,322
Wolf Lake	73	25,657	101,568	3,755	177,839	---	19,690	328,509	---	---	---	328,509	---	---	5,612	334,121

[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, 2023

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	
Wolverton	119	41,755	12,827	18,635	19,147	---	---	92,364	---	---	---	92,364	---	---	---	92,364
Wood Lake	378	114,015	90,671	170,111	19,458	---	44,241	438,496	2,166,280	15,202	19,083	2,639,061	---	---	66,973	2,706,034
Woodbury	78,740	9,609,142	22,440,758	11,560,647	7,301,496	519,272	---	51,431,315	23,756,052	3,787,955	1,327,111	80,302,433	---	33,811	10,932,809	91,269,053
Woodland	393	111,168	194,377	166,276	---	---	7,940	479,761	207,335	42,000	5,676	734,772	---	---	---	734,772
Woodstock	111	35,272	19,948	15,189	1,575	---	---	71,984	---	6,865	371	79,220	---	---	---	79,220
Worthington	13,604	2,498,223	4,906,817	1,035,637	2,126,789	963,033	283,038	11,813,537	12,779,275	1,660,000	592,906	26,845,718	---	23,750	2,814,477	29,683,945
Wrenshall	449	118,593	84,801	73,254	1,381	---	---	278,029	49,882	38,000	10,713	376,624	---	45,639	10,500	432,763
Wright	164	47,141	318,011	11,648	---	---	---	376,800	56,625	---	---	433,425	---	---	4,485	437,910
Wykoff	437	111,045	112,456	44,262	40,731	92,235	---	400,729	143,180	55,000	16,437	615,346	---	30,000	977	646,323
Wyoming	8,147	705,512	2,196,047	971,495	244,771	25,042	---	4,142,867	4,830,983	1,055,000	202,802	10,231,652	---	---	128,340	10,359,992
Zemple	79	13,160	3,313	6,267	---	---	126	22,866	---	---	---	22,866	---	---	---	22,866
Zimmerman	6,715	761,098	1,064,467	492,973	296,082	5,285	---	2,619,905	2,456,922	125,000	112,301	5,314,128	---	618	537,474	5,852,220
Zumbro Falls	178	30,606	216,070	119,503	33,263	62,934	2,321	464,697	---	---	---	464,697	---	148,286	---	612,983
Zumbrota	3,993	557,904	1,184,272	483,144	844,661	213,866	182,378	3,466,225	3,370,983	285,000	57,628	7,179,836	19,754	550,252	5,512,192	13,262,034
State Total	4,846,121	\$914,647,304	\$2,090,205,832	\$756,347,869	\$807,239,212	\$489,452,556	\$168,384,312	\$5,226,277,085	\$2,262,002,643	\$596,520,967	\$200,615,946	\$8,285,416,641	\$33,762,154	\$114,274,440	\$848,071,161	\$9,281,524,396

[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, 2023

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	1,725	---	149,595	329,558	---	30,175	---	---	---	---	509,328
Adams	694	61,972	98,284	---	36,185	69,277	---	---	---	---	265,718
Adrian	1,176	84,175	433,446	172,919	---	34,506	762	---	---	45	725,853
Afton	3,044	---	---	6,612	---	226,734	---	---	---	---	233,346
Aitkin	2,195	9,410	24,670	188,814	---	231,437	---	---	---	---	454,331
Akeley	420	491	5,407	177,939	---	42,748	---	---	---	---	226,585
Albany	2,805	3,472	103,379	2,990,452	---	325,947	---	---	---	---	3,423,250
Albert Lea	18,278	35,374	155,753	3,884,593	---	803,281	395,696	105,462	---	---	5,380,159
Alberta	94	---	---	23,689	---	---	---	---	---	---	23,689
Albertville	8,542	214,872	87,388	1,529,614	---	204,673	---	---	---	---	2,036,547
Alden	559	95	75,403	242,132	---	---	---	---	---	---	317,630
Aldrich	35	---	---	---	---	---	---	---	---	---	---
Alexandria	15,000	37,053	753,842	4,456,653	---	1,023,921	---	164,127	---	---	6,435,596
Alpha	104	---	49,173	---	---	513	---	---	---	---	49,686
Altura	469	1,200	12,687	---	2,395	79,604	---	---	---	---	95,886
Alvarado	377	19,302	---	---	---	---	---	---	---	---	19,302
Amboy	521	4,279	138,004	62,629	---	90,995	---	---	---	---	295,907
Andover	32,460	204,824	133,270	8,450,682	---	1,408,644	---	---	455,144	---	10,652,564
Annandale	3,430	111,315	45,416	3,183,992	---	143,323	62,791	---	---	---	3,546,837
Anoka	18,178	227,388	723,702	2,673,135	---	948,465	---	---	---	---	4,572,690
Apple Valley	56,252	350,289	2,014,087	15,633,368	---	2,482,351	---	---	---	---	20,480,095
Appleton	1,376	---	281,250	63,724	---	3,509,272	---	5,310	---	6,000	3,865,556
Arco	85	---	---	22,500	---	---	---	---	---	---	22,500
Arden Hills	9,854	47,249	168,558	418,226	---	610,787	---	---	---	---	1,244,820
Argyle	533	49,214	170,706	220,702	---	---	---	---	---	---	440,622
Arlington	2,313	---	29,935	906,015	---	56,718	5,664	---	---	12,150	1,010,482
Ashby	470	---	230,304	93,879	---	---	---	---	---	---	324,183
Askov	334	---	20,850	14,977	---	18,466	---	---	---	---	54,293
Atwater	1,096	---	52,204	565,214	---	435,668	---	---	---	---	1,053,086
Audubon	559	---	741,511	24,898	---	---	---	---	---	---	766,409
Aurora	1,628	7,500	156,969	101,662	---	228,700	39,906	---	---	21,554	556,291
Austin	26,379	95,698	279,323	6,194,600	---	1,979,306	1,558,417	59,537	---	---	10,166,881

[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, 2023

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	113	---	---	---	---	---	---	---	---	---	---
Avon	1,670	1,894	124,581	1,085,336	---	12,581	---	---	---	---	1,224,392
Babbitt	1,379	---	22,106	263,169	---	286,326	---	---	---	---	571,601
Backus	267	---	56,500	13,560	---	---	---	217,387	---	---	287,447
Badger	435	---	31,490	---	---	---	---	---	---	---	31,490
Bagley	1,288	989	117,299	35,338	---	19,532	225,520	71,348	---	---	470,026
Balaton	592	5,163	62,713	---	---	40,116	25,006	---	---	---	132,998
Barnesville	2,779	351,903	53,033	2,315,608	---	343,516	---	---	---	---	3,064,060
Barnum	621	2,465	38,213	---	---	---	---	---	---	---	40,678
Barrett	370	---	2,111	96,379	---	---	---	---	---	---	98,490
Barry	15	---	---	---	---	---	---	---	---	---	---
Battle Lake	903	15,319	38,458	17,263	---	525	---	---	---	---	71,565
Baudette	947	---	---	388,419	---	42,263	---	---	---	---	430,682
Baxter	8,885	98,754	114,943	11,716,916	---	71,426	---	---	---	---	12,002,039
Bayport	3,848	9,800	242,577	45,640	---	924,510	---	---	---	308	1,222,835
Beardsley	208	---	8,168	---	---	---	---	---	---	---	8,168
Beaver Bay	124	1,127	---	---	---	---	---	---	---	---	1,127
Beaver Creek	272	---	---	---	---	---	---	---	---	---	---
Becker	5,042	298,736	84,833	6,005,113	---	782,776	---	---	8,579,617	---	15,751,075
Bejou	76	---	---	---	---	---	---	---	---	---	---
Belgrade	735	79,713	9,981	13,958	---	34,139	---	---	---	---	137,791
Belle Plaine	7,456	130,796	3,045,014	1,851,917	---	10,483,393	1,928	---	---	---	15,513,048
Bellechester	168	500	---	---	---	---	---	---	---	---	500
Bellingham	147	---	25,000	16,551	---	---	---	---	---	---	41,551
Beltrami	85	650	4,000	---	---	---	---	---	---	---	4,650
Belview*	286	---	84,437	26,000	---	5,817	---	---	---	---	116,254
Bemidji	15,637	40,000	338,442	3,814,441	---	150,520	20,424	---	---	---	4,363,827
Bena	146	---	---	---	---	---	---	---	---	---	---
Benson	3,462	35,842	175,090	251,727	---	215,627	16,000	98,657	---	---	792,943
Bertha	557	55,033	9,661	---	---	---	---	---	---	---	64,694
Bethel	484	---	---	65,900	---	---	---	---	---	---	65,900
Big Falls	186	481	---	3,959	---	---	60,062	---	---	---	64,502

[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, 2023

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	12,524	67,582	264,149	1,604,731	---	110,212	127,497	---	---	---	2,174,171
Bigelow	212	5,897	33,202	15,000	---	8,349	---	---	---	---	62,448
Bigfork	397	176,046	161,659	128,356	---	82,865	1,388	5,780	---	---	556,094
Bingham Lake	137	---	546	---	---	17,304	---	---	---	---	17,850
Birchwood Village	898	---	---	---	---	---	---	---	---	---	---
Bird Island	982	4,083	34,344	97,407	---	159,612	---	---	---	---	295,446
Biscay	111	---	---	---	---	---	---	---	---	---	---
Biwabik	975	36,663	112,992	238,482	---	14,784	---	---	---	---	402,921
Blackduck	826	176,351	493,130	76,166	---	33,349	22,072	---	---	---	801,068
Blaine	73,546	287,209	1,201,697	26,095,631	---	1,262,978	2,280,412	---	---	---	31,127,927
Blomkest	147	2,946	14,962	---	---	8,814	---	---	---	---	26,722
Blooming Prairie	1,943	422,202	25,972	994,253	---	17,630	---	---	---	---	1,460,057
Bloomington	91,537	---	6,205,854	12,513,522	---	2,353,660	300,605	---	---	---	21,373,641
Blue Earth	3,180	256,916	445,440	4,762,388	---	524,418	1,136,225	---	---	---	7,125,387
Bluffton	208	---	78,353	20,000	---	---	---	---	---	---	98,353
Bock	83	---	---	---	---	---	---	---	---	---	---
Borup	99	---	---	2,135	---	---	---	---	---	---	2,135
Bovey	821	57,914	11,856	330,194	---	215,197	---	---	---	---	615,161
Bowlus	279	---	---	---	---	---	---	---	---	---	---
Boy River [1]	29	---	---	---	---	---	---	---	---	---	---
Boyd	140	---	31,470	---	---	---	---	---	493,608	---	525,078
Braham	1,789	50,213	46,097	172,483	---	---	---	---	---	---	268,793
Brainerd	14,670	391,898	216,641	5,011,055	---	2,912	---	6,612,282	---	---	12,234,788
Brandon	508	---	36,556	42,900	---	---	---	---	---	---	79,456
Breckenridge	3,365	18,730	316,746	103,178	---	104,853	---	---	---	---	543,507
Breezy Point	2,766	48	53,204	24,558	---	---	---	---	---	---	77,810
Brewster	490	20,334	77,404	---	---	20,807	---	---	---	---	118,545
Bricelyn	347	---	25,968	75,368	---	---	---	---	---	---	101,336
Brook Park	133	---	23,031	---	---	---	---	---	---	---	23,031
Brooklyn Center	33,982	---	82,425	2,861,851	---	718,320	6,825	---	---	---	3,669,421
Brooklyn Park	83,874	436,367	238,693	3,878,718	---	1,393,821	3,037,686	---	---	---	8,985,285
Brooks	118	---	---	---	---	---	---	---	---	---	---

[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, 2023

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	116	---	---	---	---	---	---	---	---	---	---
Brooten	638	377	30,978	1,746,510	---	108,677	---	---	---	---	1,886,542
Browerville	836	---	---	223,752	---	---	---	---	---	---	223,752
Browns Valley	526	---	171,991	640,334	---	3,778	---	---	---	---	816,103
Brownsdale	638	413,156	---	---	---	---	---	---	---	---	413,156
Brownsville	550	---	---	26,349	---	---	---	---	---	---	26,349
Brownnton	722	4,747	17,497	111,605	---	---	---	---	---	---	133,849
Bruno	104	---	114,643	---	---	---	---	---	---	---	114,643
Buckman	309	---	---	---	---	---	---	---	---	---	---
Buffalo	16,611	26,835	158,649	7,210,733	---	428,301	110,009	74,835	---	---	8,009,362
Buffalo Lake	643	12,769	14,719	9,481	---	83,204	---	---	---	---	120,173
Buhl	976	---	---	3,158,334	---	29,817	---	---	---	---	3,188,151
Burnsville	65,327	1,437,226	1,219,761	9,664,514	---	1,274,170	28,593	---	---	---	13,624,264
Burtrum	122	---	---	---	---	---	---	---	---	---	---
Butterfield	598	44,845	17,716	3,300	---	---	15,232	---	---	---	81,093
Byron	6,688	358,252	414,369	5,530,474	---	146,405	261,727	---	---	---	6,711,227
Caledonia	2,767	---	192,617	762,249	---	99,119	---	---	---	---	1,053,985
Callaway	203	---	86,537	---	---	82,922	---	---	---	---	169,459
Calumet	329	7,907	---	27,902	---	4,217	---	---	---	---	40,026
Cambridge	10,572	26,239	142,613	933,038	---	14,524	773,863	1,709,844	---	---	3,600,121
Campbell	158	---	---	---	---	---	---	---	---	---	---
Canby	1,688	40,732	239,889	230,861	---	106,817	24,729	35,630	---	---	678,658
Cannon Falls	4,166	280	7,376	337,642	---	87,073	568,803	---	---	---	1,001,174
Canton	316	17,750	14,977	---	---	---	---	---	---	---	32,727
Carlos	492	---	13,397	20,113	---	1,629	---	---	---	---	35,139
Carlton	954	73,415	145,047	---	---	47,311	---	---	---	10,118	275,891
Carver	6,772	110,703	50,083	2,312,761	---	1,033,250	144,468	---	---	---	3,651,265
Cass Lake	691	---	---	108,951	---	13,481	18,220	---	---	---	140,652
Cedar Mills	62	---	---	---	---	---	---	---	---	---	---
Center City	656	---	52,543	---	---	---	---	---	---	---	52,543
Centerville	3,993	52,710	---	184,410	---	505	---	---	---	---	237,625
Ceylon	297	---	---	980,270	---	---	---	---	---	---	980,270

[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, 2023

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	24,975	112,024	200,846	8,891,896	---	1,282,165	---	---	---	---	10,486,931
Chandler	270	---	---	22,924	---	---	---	---	---	---	22,924
Chanhassen	25,807	1,496,187	304,133	8,079,688	---	830,158	273,621	---	---	---	10,983,787
Chaska	29,739	493,696	279,407	24,598,593	---	400,442	---	---	1,072,884	---	26,845,022
Chatfield	3,005	---	4,441	1,696,011	---	326,762	---	---	---	---	2,027,214
Chickamaw Beach	131	---	---	---	---	---	---	---	---	---	---
Chisago City	5,730	30,098	1,105,205	1,323,880	---	95,223	---	---	---	---	2,554,406
Chisholm	4,714	---	7,154,259	287,998	---	75,210	72,029	---	---	10,162	7,599,658
Chokio	399	---	---	64,785	---	---	---	---	---	---	64,785
Circle Pines	5,055	12,223	---	198,884	---	146,927	---	---	---	45,876	403,910
Clara City	1,358	---	---	868,488	---	---	17,220	---	---	---	885,708
Claremont	502	2,649	12,563	85,382	---	103,204	---	---	---	---	203,798
Clarissa	662	38,995	29,338	100	---	9,600	---	---	---	---	78,033
Clarkfield	847	29,876	129,247	294,749	---	32,649	---	---	---	---	486,521
Clarks Grove	680	---	64,611	33,134	---	---	---	---	---	---	97,745
Clear Lake	669	---	21,645	128,479	---	---	---	---	---	---	150,124
Clearbrook*	458	---	27,045	38,207	---	17,368	---	---	---	---	82,620
Clearwater	2,105	165,272	32,115	20,850	---	239,456	42,420	---	---	---	500,113
Clements	157	---	---	---	---	---	---	---	---	---	---
Cleveland	792	19,305	141,833	32,220	---	---	---	---	---	---	193,358
Climax	223	---	41,606	4,300	---	102	---	---	2,768,921	---	2,814,929
Clinton	395	---	123,176	35,204	---	---	---	---	---	---	158,380
Clitherall	83	250	---	---	---	2,503	---	---	---	---	2,753
Clontarf	122	---	7,026	---	---	---	---	---	---	---	7,026
Cloquet	12,667	7,213	421,976	273,998	---	126,155	---	---	---	---	829,342
Coates	146	---	---	---	---	---	---	---	---	---	---
Cobden	41	---	---	---	---	---	---	---	---	---	---
Cohasset	2,686	240,215	15,478	62,917	---	12,600	2,798,763	---	---	---	3,129,973
Cokato	2,792	---	24,321	1,197,889	---	47,410	---	---	---	---	1,269,620
Cold Spring	4,225	50	151,273	4,130,587	---	50,834	---	---	---	---	4,332,744
Coleraine	1,997	578	1,502	11,000	---	---	---	---	---	---	13,080
Cologne	2,116	---	77,508	1,923,128	---	261,735	10,189	---	---	---	2,272,560

[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, 2023

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	21,567	5,597,223	411,000	4,990,838	---	---	---	---	---	---	10,999,061
Columbus	4,151	20,472	652,068	729,457	---	32,598	47,658	---	---	---	1,482,253
Comfrey	387	6,060	26,246	94,227	---	668	6,804	---	---	---	134,005
Comstock	94	---	---	---	---	---	---	---	---	---	---
Conger	153	---	---	---	---	---	---	---	---	---	---
Cook	537	---	89,881	24,795	---	14,683	---	104,944	---	---	234,303
Coon Rapids	63,320	676,753	9,128,114	7,234,160	4,890	1,172,688	29,690	---	---	---	18,246,295
Corcoran	8,019	79,429	115,354	10,975,711	---	64,391	---	---	---	---	11,234,885
Correll	35	---	---	---	---	---	---	---	---	---	---
Cosmos	505	---	13,160	---	---	4,400	---	---	1,073,963	---	1,091,523
Cottage Grove	42,648	128,712	854,793	31,210,371	---	9,537,898	682,764	---	1,793,516	---	44,208,054
Cottonwood	1,151	---	80,883	272,961	---	43,039	---	---	---	---	396,883
Courtland	735	2,000	---	15,721	---	---	---	---	---	---	17,721
Credit River	5,655	11,796	---	192,804	---	---	---	---	---	---	204,600
Cromwell	250	---	---	---	---	183,049	---	---	---	---	183,049
Crookston	7,272	427,660	31,355	2,410,481	---	433,490	27,455	109,657	---	---	3,440,098
Crosby	2,377	43,804	257,239	478,189	---	615,449	---	---	---	---	1,394,681
Crosslake	2,456	15,880	458,337	297,126	---	197,196	---	---	---	4,563	973,102
Crystal	23,263	---	157,148	714,912	---	2,023,010	---	---	---	---	2,895,070
Currie	216	---	37,713	37,137	---	3,785	---	---	---	---	78,635
Cuyuna	318	---	---	---	---	---	---	---	---	---	---
Cyrus	311	---	---	---	---	---	---	---	---	---	---
Dakota	295	---	45,000	---	---	---	---	---	---	---	45,000
Dalton	209	---	19,509	---	---	---	---	---	---	---	19,509
Danube	446	---	51,968	---	---	---	---	---	---	---	51,968
Danvers	101	---	107,280	5,462	---	5,537	---	---	---	---	118,279
Darfur	84	---	40,000	---	---	---	---	---	---	---	40,000
Darwin	342	---	---	236,797	---	26,896	---	---	---	---	263,693
Dassel	1,531	94,147	298,262	318,990	---	20,037	---	---	---	975,643	1,707,079
Dawson	1,457	2,247	23,485	45,829	---	123,267	---	---	---	5,424,942	5,619,770
Dayton	10,086	33,547	1,733,422	3,313,076	---	429,351	---	---	---	---	5,509,396
De Graff	107	---	---	95	---	7,068	---	---	---	---	7,163

[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, 2023

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	3,812	56,225	205,612	829,471	---	493,731	---	---	---	---	1,585,039
Deer Creek	329	---	---	---	---	---	---	---	---	---	---
Deer River	896	5,501	39,597	429,058	---	278,379	---	---	---	---	752,535
Deerwood	530	798	19,269	---	---	244	---	---	---	---	20,311
Delano	7,155	64,287	2,093	12,189,684	---	379,483	1,565,440	---	---	---	14,200,987
Delavan	172	865	---	---	---	---	---	---	---	---	865
Delhi	49	---	---	---	---	---	---	---	---	---	---
Dellwood	1,160	---	---	2,658,749	---	---	---	---	---	---	2,658,749
Denham	40	---	---	---	---	---	---	---	---	---	---
Dennison	224	---	---	---	---	---	---	---	104,532	---	104,532
Dent	171	---	119,133	22,120	---	1,065	---	---	---	---	142,318
Detroit Lakes	10,003	5,299,578	537,563	14,023,144	---	452,683	251,369	1,270,286	---	---	21,834,623
Dexter	327	---	---	30,078	---	30,697	---	---	---	---	60,775
Dilworth	4,804	68,381	746,262	331,680	---	---	---	---	---	---	1,146,323
Dodge Center	2,952	---	10,769	2,087,024	---	---	983,134	65,856	---	---	3,146,783
Donaldson	24	---	---	---	---	---	---	---	---	---	---
Donnelly	220	---	12,726	15,254	---	---	---	---	---	---	27,980
Doran	29	---	---	---	---	---	---	---	---	---	---
Dover	777	---	56,489	18,195	---	---	---	---	---	375,762	450,446
Dovray	57	---	7,048	---	---	---	---	---	---	---	7,048
Duluth	86,788	12,365,115	2,161,420	16,519,766	---	5,468,409	2,875,620	---	---	---	39,390,330
Dumont	70	---	---	20,557	---	12,063	---	---	---	---	32,620
Dundas	1,995	11,267	129	185,962	---	60,160	---	---	---	---	257,518
Dundee	75	248	---	---	---	---	---	---	---	---	248
Dunnell	131	7,229	50,556	---	---	---	---	---	---	---	57,785
Eagan	69,299	194,095	1,340,285	9,081,235	---	3,757,332	98,177	---	4,465,874	---	18,936,998
Eagle Bend	542	875	---	119,259	---	102,169	---	---	---	---	222,303
Eagle Lake	3,266	---	---	34,919	---	95,232	---	---	---	---	130,151
East Bethel	11,992	---	---	1,583,806	---	107,185	621,932	---	---	---	2,312,923
East Grand Forks	8,937	90,856	95,823	3,478,435	---	106,718	---	---	---	171,684	3,943,516
East Gull Lake	1,104	354	---	491,072	---	115,308	---	---	---	---	606,734
Easton	176	---	22,689	124,603	---	---	---	---	---	---	147,292

[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, 2023

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	241	2,298	3,000	58,853	---	9,448	---	---	---	22,234	95,833
Eden Prairie	64,600	26,646	393,975	8,889,134	---	4,390,506	143,885	---	---	---	13,844,146
Eden Valley	1,066	7,319	4,490	59,265	---	55,962	---	---	---	---	127,036
Edgerton	1,249	12,830	247,453	87,328	---	228,189	---	---	---	---	575,800
Edina	54,480	2,441,532	3,064,877	13,802,417	---	1,183,540	4,947,100	---	---	1,105,181	26,544,647
Effie	100	---	---	---	---	---	---	---	---	---	---
Eitzen	271	---	1,951	---	---	---	---	---	---	---	1,951
Elba	136	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,279	10,845	---	196,175	---	21,792	1,680,505	302,163	---	---	2,211,480
Elgin	1,140	---	---	---	---	72,134	---	---	---	---	72,134
Elizabeth	166	---	---	---	---	32	---	---	1,297,862	---	1,297,894
Elk River	27,232	1,450,552	1,216,275	7,768,505	---	974,439	85,709	---	---	---	11,495,480
Elko New Market	5,200	603,600	850,206	414,402	---	41,600	---	---	---	---	1,909,808
Elkton	137	---	---	---	---	---	---	---	---	---	---
Ellendale	664	48,113	11,410	---	---	6,625	---	---	---	---	66,148
Ellsworth	478	---	---	35,000	---	---	---	---	---	---	35,000
Elmdale	146	---	---	---	---	---	---	---	---	---	---
Elmore	544	71	72,732	---	---	3,195	---	---	---	---	75,998
Elrosa	220	6,828	72,438	49,605	---	---	---	---	---	---	128,871
Ely	3,249	33,570	14,861	937,455	---	78,503	---	202,411	---	---	1,266,800
Elysian	745	11,523	2,139	1,494,074	---	36,205	---	---	---	---	1,543,941
Emily	869	---	110,880	119,741	---	---	---	---	---	---	230,621
Emmons	368	---	---	88,539	---	---	---	---	---	---	88,539
Empire	3,070	3,191	---	242,236	---	32,876	---	---	---	---	278,303
Erhard	123	10,869	---	---	---	23,802	---	---	---	---	34,671
Erskine	384	---	---	---	---	8,636	---	---	---	---	8,636
Evan	59	---	---	---	---	---	---	---	---	---	---
Evansville	596	---	159,882	120,641	---	---	---	---	2,000	---	282,523
Eveleth	3,521	44,153	166,394	726,675	20,533	60,606	---	---	---	307,204	1,325,565
Excelsior	2,361	2,198,754	---	472,114	---	1,963,079	2,526,334	---	---	---	7,160,281
Eyota	2,036	5,251	60,978	640,150	---	47,768	---	---	---	89,755	843,902
Fairfax	1,206	86,702	380,865	93,322	---	16,352	---	---	---	---	577,241

[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, 2023

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
Fairmont	10,290	232,036	843,772	1,083,617	---	1,654,625	---	126,186	---	---	3,940,236
Falcon Heights	5,640	4,837	8,601	1,594,096	---	1,231,493	---	---	---	---	2,839,027
Faribault	24,217	245,540	681,977	5,987,330	---	1,094,215	---	108,321	---	---	8,117,383
Farmington	23,895	4,800	1,216,438	4,182,696	---	257,917	---	---	---	---	5,661,851
Farwell	56	---	---	---	---	---	---	---	---	---	---
Federal Dam	125	28,297	---	---	---	---	---	---	---	---	28,297
Felton	173	---	---	---	---	---	---	---	31,246	---	31,246
Fergus Falls	14,144	212,600	122,899	385,535	---	4,757,648	---	695,473	85,560	---	6,259,715
Fertile [1]	789	---	---	---	---	---	---	---	---	---	---
Fifty Lakes	457	66,953	29,705	356,571	---	---	---	---	---	---	453,229
Finlayson	319	---	4,568	---	---	---	---	---	---	---	4,568
Fisher	401	---	18,612	18,353	---	---	---	---	---	4,766	41,731
Flensburg	209	18,863	9,738	---	---	5,451	---	---	---	---	34,052
Floodwood	512	---	13,913	---	---	437,401	---	---	---	---	451,314
Florence	28	---	---	---	---	---	---	---	---	---	---
Foley	2,705	206,325	143,541	31,552	---	21,955	1	---	---	---	403,374
Forada	168	110,174	147,482	---	---	64,907	---	---	---	---	322,563
Forest Lake	21,502	---	427,210	2,991,641	---	301,178	---	257,772	---	---	3,977,801
Foreston	570	---	8,559	---	---	---	---	---	---	---	8,559
Fort Ripley	126	---	---	---	---	---	---	---	---	---	---
Fosston	1,385	---	29,788	1,827,136	---	7,284	---	4,335,773	---	---	6,199,981
Fountain	414	---	36,535	---	---	---	---	---	---	---	36,535
Foxhome	123	---	---	14,916	---	---	---	---	---	---	14,916
Franklin	512	---	---	---	---	---	---	---	---	7,069	7,069
Frazee	1,318	---	206,664	43,413	---	610,062	---	---	---	---	860,139
Freeborn	253	---	---	471	---	---	---	---	---	---	471
Freeport	679	---	---	114,745	---	5,870	---	---	---	---	120,615
Fridley	30,258	148,547	482,728	5,721,043	---	7,756,122	---	---	---	---	14,108,440
Frost	215	---	---	11,717	---	11,717	---	---	---	---	23,434
Fulda	1,347	40,585	108,133	18,038	---	740	---	---	---	---	167,496
Funkley	18	---	---	---	---	---	---	---	---	---	---
Garfield	346	---	238,223	---	---	---	---	---	---	---	238,223

[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, 2023

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
Garrison	204	---	47,157	---	---	---	---	---	---	---	47,157
Garvin	124	---	12,448	12,950	---	---	---	---	---	---	25,398
Gary	226	---	---	7,749	---	---	---	---	---	---	7,749
Gaylord	2,324	61,079	370,146	165,427	---	506,363	---	---	---	---	1,103,015
Gem Lake	557	33,273	---	179,723	---	---	---	---	---	---	212,996
Geneva	508	---	---	58,913	---	---	---	---	---	---	58,913
Genola	69	---	---	---	---	---	---	---	---	---	---
Georgetown	73	---	---	2,012	---	---	---	---	---	---	2,012
Ghent	380	---	9,094	784,714	---	5,222	11,525	---	---	---	810,555
Gibbon	790	28,475	453,517	187,488	---	16,028	13,287	---	---	---	698,795
Gilbert [1]	1,669	---	---	---	---	---	---	---	---	---	---
Gilman	223	---	---	---	---	---	---	---	---	---	---
Glencoe	5,704	5,468	838,926	4,670,431	---	146,294	---	---	---	---	5,661,119
Glenville	596	---	260,706	---	---	---	---	---	---	---	260,706
Glenwood	2,653	2,040	610,299	344,020	---	143,861	---	108,185	---	---	1,208,405
Glyndon	1,366	1,645,479	---	26,000	---	---	---	---	---	---	1,671,479
Golden Valley	22,305	---	---	9,502,727	---	1,169,190	46,770	---	---	---	10,718,687
Gonvick	276	---	5,131	19,435	---	---	---	---	---	---	24,566
Good Thunder	551	---	23,227	58,873	---	3,598	---	---	---	---	85,698
Goodhue	1,278	---	---	28,142	---	---	---	---	---	---	28,142
Goodridge	100	---	---	---	---	---	---	---	---	---	---
Goodview	4,152	---	80,107	160,735	---	48,467	4,536	---	---	101,939	395,784
Graceville	524	---	288,906	172,841	---	---	---	---	---	---	461,747
Granada	286	---	9,392	---	---	23,849	---	---	---	---	33,241
Grand Marais	1,359	8,500	75,782	120,275	---	455,965	296,356	---	---	---	956,878
Grand Meadow	1,142	107,940	136,034	105	---	7,087	610	---	1,225,914	---	1,477,690
Grand Rapids	11,183	146,390	118,096	11,716,968	---	12,344,671	---	739,009	---	40,176	25,105,310
Granite Falls	2,687	---	10,343	---	---	15,494	---	888,458	---	25,689	939,984
Grant	4,188	---	1,478	457,838	---	---	---	---	---	---	459,316
Grasston	158	---	---	---	---	---	---	---	---	---	---
Green Isle	671	---	73,471	5,545	---	5,715	---	---	---	---	84,731
Greenbush	667	---	---	43,319	---	---	---	---	---	---	43,319

[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, 2023

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
Greenfield	3,083	1,404	---	2,223,937	---	6,439	---	---	---	---	2,231,780
Greenwald	202	218	---	---	---	---	---	---	---	---	218
Greenwood	721	---	---	108,869	---	---	---	---	---	---	108,869
Grey Eagle	328	---	---	224,846	---	---	---	---	---	---	224,846
Grove City	625	115,522	72,877	437,312	---	---	---	---	---	---	625,711
Grygla	186	---	8,660	---	---	---	---	---	---	---	8,660
Gully	62	---	---	---	---	---	---	---	---	---	---
Hackensack	306	7,697	---	211,237	---	12,781	---	---	---	---	231,715
Hadley	61	---	---	12,800	---	---	---	---	---	---	12,800
Hallock	850	---	3,610	106,800	---	1,738	---	4,140	---	---	116,288
Halma	57	---	---	---	---	---	---	---	---	---	---
Halstad	550	---	12,097	121,143	---	26,953	---	---	---	---	160,193
Ham Lake	16,494	107,722	2,479,971	2,645,876	---	301,930	281,278	---	---	---	5,816,777
Hamburg	589	59,957	55,967	507	---	13,050	---	---	---	---	129,481
Hammond	129	---	---	---	---	2,565	---	---	---	---	2,565
Hampton	717	2,358	---	---	---	2,586	---	---	170,723	---	175,667
Hancock	864	6,723	258,199	47,352	---	380,338	---	---	---	---	692,612
Hanley Falls	241	---	557,499	9,961	---	---	---	---	---	4,055,082	4,622,542
Hanover	4,089	38,298	52,980	1,430,201	---	15,136	---	---	---	---	1,536,615
Hanska	380	7,249	---	8,231	---	19,222	---	---	---	---	34,702
Harding	121	---	---	---	---	---	---	---	---	---	---
Hardwick	183	93,163	41,000	44,587	---	5,630	---	---	---	---	184,380
Harmony	1,047	884	33,616	46,004	---	44,930	5,593	---	---	---	131,027
Harris	1,110	6,019	259,367	279,513	---	---	---	---	---	---	544,899
Hartland	317	23,526	10,126	---	---	---	---	---	---	---	33,652
Hastings	22,470	632,376	2,440,603	4,335,343	---	2,246,207	71,404	---	---	---	9,725,933
Hatfield	60	---	---	---	---	---	---	---	---	---	---
Hawley	2,285	1,491	56,012	2,115,044	---	20,392	---	268,873	---	---	2,461,812
Hayfield	1,363	534	---	122,133	---	26,264	47,358	---	---	---	196,289
Hayward	245	---	21,164	23,232	---	---	---	---	---	---	44,396
Hazel Run	55	19,347	---	---	---	---	---	---	---	---	19,347
Hector	986	698	68,378	297,765	---	26,215	---	228,649	---	---	621,705

[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, 2023

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
Heidelberg	143	---	---	---	---	---	---	---	---	---	---
Henderson	982	19,791	92,419	341,270	---	20,985	500	---	---	---	474,965
Hendricks	630	62	556,762	32,128	---	166,345	3,660	---	---	66,560	825,517
Hendrum	285	---	---	60,041	---	---	---	---	---	---	60,041
Henning	846	11,011	45,623	2,777,945	---	29,743	---	9,622	---	---	2,873,944
Henriette	59	---	---	---	---	---	---	---	---	---	---
Herman	387	---	19,993	76,679	---	---	---	270,867	---	---	367,539
Hermantown	10,555	45,873	206,475	9,212,545	---	132,817	---	---	1,711,571	---	11,309,281
Heron Lake	598	---	55,657	671,474	---	179,200	---	---	---	---	906,331
Hewitt	255	---	7,000	---	---	---	---	---	---	---	7,000
Hibbing	16,028	140,922	641,505	4,136,410	---	2,341,210	---	---	---	120,112	7,380,159
Hill City	606	154,229	11,676	14,660	---	10,674	---	---	---	---	191,239
Hillman	24	---	---	---	---	---	---	---	---	---	---
Hills	673	324,022	41,675	41,000	---	41,041	---	---	---	---	447,738
Hilltop	985	117,484	---	27,683	---	---	---	---	---	---	145,167
Hinckley	1,930	6,690	162,619	143,024	---	3,460	---	---	---	---	315,793
Hitterdal	215	50,800	---	---	---	10,720	---	---	---	---	61,520
Hoffman	706	---	6,133	7,870	---	---	---	---	47,820	---	61,823
Hokah	540	8,128	5,131	2,462	---	11,062	---	---	---	---	26,783
Holdingford	740	---	60,096	38,628	---	3,700	---	---	---	---	102,424
Holland	168	7,910	333,571	16,750	---	---	---	---	---	---	358,231
Hollandale	314	12,323	60,307	---	---	---	---	---	---	---	72,630
Holloway	86	---	---	---	---	---	---	---	---	---	---
Holt	84	---	---	---	---	---	---	---	---	---	---
Hopkins	18,441	130,491	66,753	5,759,497	---	106,735	2,318,845	---	---	---	8,382,321
Houston	978	6,093	47,466	3,185	---	49,429	---	---	---	41,352	147,525
Howard Lake	2,180	---	119,853	824,270	---	2,578,646	24,814	---	---	63,922	3,611,505
Hoyt Lakes	1,997	314,366	12,600	4,637	---	353,359	---	---	---	7,199	692,161
Hugo	17,044	54,416	76,561	4,470,902	---	123,600	88,785	---	---	---	4,814,264
Humboldt	47	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,828	386,008	1,721,214	4,713,956	---	704,208	1,142,425	1,593,518	---	68,543	10,329,872
Ihlen	73	---	---	---	---	---	---	---	---	---	---

[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, 2023

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
Independence	3,916	81,276	---	195,609	---	430	---	---	---	---	277,315
International Falls	5,637	35,178	559,948	6,759,035	---	1,006,287	---	---	---	---	8,360,448
Inver Grove Heights	36,219	71,544	50,914	8,328,775	---	5,931,605	419	---	---	---	14,383,257
Iona	164	---	821	---	---	---	---	---	---	---	821
Iron Junction	108	500	---	600	---	---	---	---	---	---	1,100
Ironton	578	46,270	---	4,563	---	---	---	---	40,433	---	91,266
Isanti	7,386	1,415,975	321,125	579,656	---	130,078	525	---	---	---	2,447,359
Isle	820	---	155,379	---	---	---	54,516	---	---	---	209,895
Ivanhoe	540	---	6,000	---	---	---	---	---	---	---	6,000
Jackson	3,309	49,415	1,396,975	3,209,101	---	163,601	---	---	---	78,714	4,897,806
Janesville	2,476	22,376	213,196	297,763	---	36,813	---	---	---	6,722	576,870
Jasper	599	---	3,575	51,121	---	---	---	---	---	27,692	82,388
Jeffers	338	---	---	6,846	---	---	---	---	---	---	6,846
Jenkins	509	---	---	261,408	---	23,029	---	---	---	---	284,437
Johnson	32	---	---	---	---	---	---	---	---	---	---
Jordan	7,022	17,601	116,813	1,105,267	---	394,241	70,258	---	---	---	1,704,180
Kandiyohi	563	---	2,695	54,022	---	3,829	---	---	---	---	60,546
Karlstad	674	---	53,480	---	---	216,622	---	2,294,629	---	---	2,564,731
Kasota	714	19,444	191,478	---	---	---	---	---	---	---	210,922
Kasson*	7,140	---	4,272,236	3,974,681	---	150,476	176,667	---	---	---	8,574,060
Keewatin	985	5,547	---	56,346	---	14,167	23,375	---	---	---	99,435
Kelliher	259	---	7,667	92,808	---	6,022	---	---	---	---	106,497
Kellogg	423	---	43,200	4,819	---	6,141	---	---	---	62,755	116,915
Kennedy	188	---	120,421	---	---	---	---	---	---	---	120,421
Kenneth	63	---	---	---	---	---	---	---	---	---	---
Kensington	260	---	---	---	---	---	---	---	---	---	---
Kent	63	---	---	---	---	---	---	---	---	---	---
Kenyon	1,916	7,893	122,878	718,078	---	29,929	---	---	---	---	878,778
Kerkhoven	799	---	528,573	22,831	---	49,396	---	---	---	---	600,800
Kerrick	56	---	12,647	---	---	---	---	---	---	---	12,647
Kettle River	168	443	3,021	---	---	---	---	---	---	---	3,464
Kiester	487	4,291	14,804	327,162	---	1,469	23,046	---	---	---	370,772

[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, 2023

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
Kilkenny	154	451	---	---	---	870	---	---	---	---	1,321
Kimball	849	16,292	---	72,139	---	20,300	16,234	---	---	---	124,965
Kinbrae	8	---	---	---	---	---	---	---	---	---	---
Kingston	192	---	---	---	---	---	---	---	---	---	---
Kinney	158	---	---	74,178	---	25,282	---	---	---	---	99,460
La Crescent	5,275	43,029	109,653	437,455	---	1,114,704	---	---	15,497	150,311	1,870,649
La Prairie	641	20,634	---	699,957	---	66,466	---	---	---	---	787,057
La Salle	75	1,423	---	---	---	---	---	---	---	---	1,423
Lafayette	480	---	4,857	---	---	---	---	---	---	---	4,857
Lake Benton	672	---	8,583	62,800	---	12,058	650,972	---	---	---	734,413
Lake Bronson	168	---	17,651	---	---	---	---	---	15,052	---	32,703
Lake City	5,518	---	---	2,914,479	---	1,399,748	---	---	---	---	4,314,227
Lake Crystal	2,513	42,600	27,944	1,986,926	---	133,612	---	---	---	---	2,191,082
Lake Elmo	14,033	5,847,618	770,340	4,146,625	---	1,041,913	---	---	---	---	11,806,496
Lake Henry	77	---	---	---	---	---	---	---	---	---	---
Lake Lillian	243	---	---	---	---	60,312	---	---	---	160,048	220,360
Lake Park	711	---	259,766	---	---	---	21,135	---	---	---	280,901
Lake Saint Croix Beach	1,037	---	---	96,953	---	---	---	---	---	---	96,953
Lake Shore	1,122	11,259	8,904	666,994	---	224,463	---	---	---	---	911,620
Lake Wilson	248	---	383,081	---	---	19,902	---	---	---	23,771	426,754
Lakefield	1,738	18,139	46,524	147,109	---	23,076	---	---	---	---	234,848
Lakeland	1,656	---	---	66,476	---	---	---	---	---	---	66,476
Lakeland Shores	327	---	---	202,507	---	---	---	---	---	---	202,507
Lakeville	75,217	1,680,325	1,302,674	23,525,561	---	23,302,235	---	---	4,238,790	---	54,049,585
Lamberton	780	---	30,349	613,999	---	30,525	---	---	---	---	674,873
Lancaster	355	---	32,178	---	---	8,037	---	---	---	---	40,215
Landfall	794	---	33,567	189,652	---	137,994	63,600	---	---	---	424,813
Lanesboro	727	---	---	2,154,815	---	24,327	---	---	---	302,604	2,481,746
Laporte	139	3,198	---	11,210	---	---	---	---	---	---	14,408
Lastrup	118	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,275	---	---	111,476	---	6,963	1,274	---	---	---	119,713
Le Center	2,529	156,536	---	147,647	---	6,280	---	---	---	---	310,463

[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, 2023

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
Le Sueur	4,236	55,245	277,773	2,366,914	---	72,620	---	373,956	---	---	3,146,508
Lengby	97	---	---	---	---	---	---	---	---	---	---
Leonard	42	18,905	---	---	---	---	---	---	---	---	18,905
Leonidas	53	4,948	---	---	---	---	---	---	---	---	4,948
LeRoy	959	29,215	11,108	594,647	---	370	---	---	---	---	635,340
Lester Prairie	1,906	26,810	79,647	8,779	---	10,010	29,400	---	---	---	154,646
Lewiston	1,521	---	104,082	38,000	---	---	---	---	---	514,616	656,698
Lewisville	211	---	---	306,878	---	---	---	---	---	---	306,878
Lexington	2,830	14,778	12,276	135,683	---	48,509	---	---	---	---	211,246
Lilydale	822	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,938	42,142	586,751	899,735	2,255	26,928	---	---	---	10,418	1,568,229
Lino Lakes	22,322	10,918	2,396,853	2,642,338	---	825,055	---	---	1,038,144	---	6,913,308
Lismore	197	---	47,082	142,816	---	4,537	---	---	---	---	194,435
Litchfield	6,576	2,768	---	937,732	---	341,488	---	1,657	---	---	1,283,645
Little Canada	10,395	597,743	72,966	3,801,395	---	1,764,653	---	---	---	---	6,236,757
Little Falls	9,069	544,163	423,434	3,142,405	---	395,026	125	337,100	854,341	---	5,696,594
Littlefork	542	---	22,960	---	---	7,226	---	---	---	---	30,186
Long Beach	337	---	16,200	---	---	1,600	---	---	---	---	17,800
Long Lake	1,716	5,331	81,389	554,954	---	---	236,476	---	---	---	878,150
Long Prairie	3,744	3,240	72,360	3,998,868	---	---	---	79,586	---	---	4,154,054
Longville	154	1,037	2,983	186,488	---	347,462	---	85,913	---	9,535	633,418
Lonsdale	4,909	1,567	169,719	673,973	---	790,754	---	---	---	---	1,636,013
Loretto	673	1,000	36,403	90,500	---	59,117	---	---	---	---	187,020
Louisburg	28	---	---	---	---	---	---	---	---	---	---
Lowry	329	78,933	---	---	---	---	---	---	---	---	78,933
Lucan	210	330	---	---	---	2,402	---	---	---	---	2,732
Luverne	4,942	176,728	103,175	222,332	---	631,569	3,518,345	542,906	---	---	5,195,055
Lyle	521	2,597	24,039	4,250	---	33,360	---	---	---	---	64,246
Lynd	431	39,289	40,000	73,272	---	---	---	---	---	---	152,561
Mabel	715	578	54,364	6,806	---	2,737	---	---	---	---	64,485
Madelia	2,402	3,355,154	289,119	182,117	---	210,338	---	---	---	---	4,036,728
Madison	1,511	321,523	2,699	---	---	34,968	---	---	---	2,265,486	2,624,676

[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, 2023

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
Madison Lake	1,306	20,265	4,950	13,200	---	1,980	---	---	---	428,040	468,435
Magnolia	190	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,210	680,712	394,566	207,315	---	30,851	---	---	---	---	1,313,444
Mahtomedi	8,206	494,517	100,842	927,111	---	178,526	---	---	---	---	1,700,996
Manchester	53	---	3,415	126	---	---	---	---	---	---	3,541
Manhattan Beach	65	---	---	---	---	---	---	---	---	---	---
Mankato	45,995	---	28,280	8,050,188	---	9,612,394	---	---	---	---	17,690,862
Mantorville	1,111	1,554	200,722	187,679	---	23,110	---	---	---	---	413,065
Maple Grove	71,676	1,247,621	3,054,897	30,281,927	---	7,114,176	636,775	---	18,987,999	360,009	61,683,404
Maple Lake	2,215	9,957	117,806	2,574,399	---	36,483	---	---	---	---	2,738,645
Maple Plain	1,951	50	11,162	250,708	---	30,694	19,300	---	---	---	311,914
Mapleton	1,680	14,490	41,718	423,656	10,050	20,469	92	---	---	---	510,475
Mapleview	141	62,732	---	93,060	---	---	---	---	---	---	155,792
Maplewood	41,989	83,010	2,124,800	7,680,869	---	853,668	---	---	---	---	10,742,347
Marble	612	---	---	26,245	---	1,929	---	---	---	---	28,174
Marietta	115	9,600	---	---	---	4,809	---	---	---	---	14,409
Marine on Saint Croix	704	9,827	13,716	229,484	---	36,728	---	---	---	7,541	297,296
Marshall	13,897	67,409	32,850	5,145,312	---	701,432	---	73,499	---	---	6,020,502
Mayer	2,581	170,495	23,409	1,666,597	---	194,155	---	---	---	---	2,054,656
Maynard	306	2,648	19,903	18,048	---	122,543	---	---	---	---	163,142
Mazeppa	861	---	9,206	250,989	---	---	---	---	---	---	260,195
McGrath	41	---	---	---	---	---	---	---	---	---	---
McGregor	376	---	597,533	39,577	---	---	---	---	---	---	637,110
McIntosh	584	---	---	14,070	---	---	---	---	---	---	14,070
McKinley	101	17,799	---	---	---	46,709	---	---	---	---	64,508
Meadowlands	132	---	---	---	---	---	---	---	---	---	---
Medford	1,357	9,461	29,923	538,031	---	107,944	22,190	---	---	---	707,549
Medicine Lake	342	---	3,869	106,458	97,225	---	---	---	---	---	207,552
Medina	7,580	2,790,634	254,103	7,157,287	---	204,169	142,358	---	---	---	10,548,551
Meire Grove	174	1,856	---	1,995	---	---	---	---	---	---	3,851
Melrose	3,588	75,538	686,940	1,529,858	---	482,522	688,569	---	---	---	3,463,427
Menahga	1,375	---	---	6,874	---	---	---	---	---	---	6,874

[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, 2023

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	192	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,670	165,084	629,830	1,433,479	---	456,107	---	---	---	---	2,684,500
Mentor	101	22,185	310,908	---	---	---	---	---	---	---	333,093
Middle River	299	---	13,524	36,000	---	---	---	---	---	---	49,524
Miesville	132	---	142,686	---	---	---	---	---	---	---	142,686
Milaca	3,043	27,516	133,385	425,484	---	164,020	139,800	---	---	---	890,205
Milan	416	7,283	250,277	81	---	24	---	---	---	---	257,665
Millerville	99	---	87,461	---	---	---	---	---	---	---	87,461
Millville	149	---	---	---	---	105,000	---	---	---	---	105,000
Milroy	254	---	14,565	5,616	---	10,020	---	---	---	---	30,201
Miltona	441	32,694	20,000	---	---	---	---	---	---	---	52,694
Minneapolis	433,633	3,035,000	---	130,893,000	---	28,630,569	738,000	---	---	---	163,296,569
Minneiska	98	---	---	21,000	5,864	---	---	---	---	---	26,864
Minneota	1,361	7,696	40,695	41,458	2,366	3,021	---	---	---	4,118	99,354
Minnesota City	200	---	---	---	---	---	---	---	---	---	---
Minnesota Lake	660	---	262,090	68,044	---	13,826	---	---	---	---	343,960
Minnetonka	54,850	786,411	681,987	13,106,666	---	11,666,865	666,286	---	---	---	26,908,215
Minnetonka Beach	535	---	---	75,624	---	1,800	---	---	---	---	77,424
Minnetrista	8,896	62,690	152,379	4,350,786	---	300,719	---	---	---	---	4,866,574
Mizpah	58	---	---	---	---	---	---	---	---	---	---
Montevideo	5,270	5,076	260,944	1,631,519	---	24,768	---	309,809	---	---	2,232,116
Montgomery	3,505	6,811	1,006,617	4,477,515	---	303,108	---	---	---	---	5,794,051
Monticello	14,840	---	---	10,736,099	---	1,567,960	---	---	---	---	12,304,059
Montrose	3,899	541,976	13,565	983,733	---	64,898	---	---	---	---	1,604,172
Moorhead	45,228	463,001	126,165	18,461,564	---	1,877,593	---	---	---	226,252	21,154,575
Moose Lake	2,757	275,110	15,000	162,641	6,598	44,962	---	---	---	---	504,311
Mora	3,786	95,395	216,212	1,020,788	---	5,030	---	475,934	---	22,980	1,836,339
Morgan	876	---	9,294	184,283	---	152,292	---	---	---	120,000	465,869
Morris	5,161	---	79,245	553,889	---	327,206	---	879,277	---	---	1,839,617
Morristown	949	---	43,577	380,970	---	26,277	---	---	---	---	450,824
Morton	400	---	7,500	166,377	---	---	---	---	---	---	173,877
Motley	680	---	2,917	---	---	---	---	---	---	---	2,917

[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, 2023

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
Mound	9,420	23,925	810,652	772,373	---	304,510	135,673	---	---	---	2,047,133
Mounds View	13,111	---	188,297	2,407,783	---	344,793	---	---	---	---	2,940,873
Mountain Iron	2,867	---	---	99,882	---	491,954	262,898	---	---	---	854,734
Mountain Lake	1,954	7,107	322,885	109,949	78,500	---	---	---	---	---	518,441
Murdock	305	16,825	14,673	10,925	---	---	---	---	---	---	42,423
Myrtle	48	---	---	---	---	---	---	---	---	---	---
Nashua	58	---	---	---	---	---	---	---	---	---	---
Nashwauk	962	---	1,207	---	78,410	---	---	---	---	---	79,617
Nassau	66	---	---	---	---	---	---	---	---	---	---
Nelson	176	---	---	---	---	---	---	---	---	---	---
Nerstrand	270	34,172	439,644	---	---	---	---	---	---	---	473,816
Nevis	390	1,687	70,534	---	---	---	---	---	---	---	72,221
New Auburn	413	---	335,947	---	---	118	---	---	---	---	336,065
New Brighton	24,150	---	61,829	1,209,117	---	5,970,949	2,740,796	---	---	351,005	10,333,696
New Germany	488	3,000	31,665	60,913	---	27,500	---	---	---	---	123,078
New Hope	21,733	614	166,627	4,237,760	---	1,340,647	114,570	---	---	---	5,860,218
New London	1,291	847,727	283,110	1,121,295	---	551,793	---	---	---	---	2,803,925
New Munich	356	---	---	---	---	---	---	---	---	---	---
New Prague	8,283	---	244,393	2,469,789	---	1,399,231	667,880	---	---	---	4,781,293
New Richland	1,222	---	81,201	119,298	---	103,616	---	---	---	---	304,115
New Trier	87	---	---	---	---	---	---	---	---	---	---
New Ulm	14,083	171,808	157,723	4,817,983	---	79,448	315,663	36,491	---	---	5,579,116
New York Mills	1,364	---	3,792	239,308	---	57,826	---	---	---	---	300,926
Newfolden	341	6,200	---	15,050	---	---	---	---	---	---	21,250
Newport	4,288	300	144,860	917,893	---	261,633	411,119	---	---	913,747	2,649,552
Nicollet	1,136	9,630	---	872,975	---	12,972	---	---	---	---	895,577
Nielsville	76	---	---	---	---	---	---	---	---	---	---
Nimrod	76	---	---	---	---	---	---	---	---	---	---
Nisswa	2,121	8,177	526,458	1,840,437	---	2,769,752	---	---	---	---	5,144,824
Norcross	57	---	---	---	---	---	---	---	---	---	---
North Branch	11,858	618,534	148,696	1,750,755	---	336,871	6,675	---	---	---	2,861,531
North Mankato	14,329	29,190	234,951	3,979,170	---	871,315	33,977	---	---	---	5,148,603

[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, 2023

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 Oaks	5,570	50,492	96,233	10,530	---	---	---	---	---	---	157,255
North Saint Paul	13,015	2,073	1,012	3,398,662	---	48,528	---	---	---	60,269	3,510,544
Northfield	21,334	35,011	80,155	8,165,250	---	217,556	61,041	---	---	125,980	8,684,993
Northome	156	60,000	---	144,672	---	57,261	---	58,168	---	---	320,101
Northrop	218	---	---	---	---	---	---	---	---	---	---
Norwood Young America	4,092	---	80,806	1,389,529	---	826,426	---	---	---	---	2,296,761
Nowthen	4,595	67,227	151,307	162,443	6,049	52,219	---	---	---	---	439,245
Oak Grove	9,179	70,091	107,977	1,697,873	---	47,435	---	---	---	---	1,923,376
Oak Park Heights	4,820	42,241	39,577	232,508	---	81,248	---	---	504,703	---	900,277
Oakdale	28,169	61,220	879,761	8,548,576	---	466,035	---	---	1,519,081	9,590	11,484,263
Odessa	96	8,550	---	3,195	---	---	---	---	---	---	11,745
Odin	111	---	---	---	---	---	---	---	---	---	---
Ogema	204	---	---	---	---	---	---	---	---	---	---
Ogilvie	397	638	17,588	---	---	---	---	---	---	---	18,226
Okabena	205	---	---	---	---	---	---	---	---	9,323	9,323
Oklee	411	---	23,507	---	---	---	---	---	---	---	23,507
Olivia	2,290	58,702	324,713	1,449,993	---	43,420	---	---	---	---	1,876,828
Onamia	831	440	1,890	5,615	---	4,084	---	---	---	---	12,029
Ormsby	122	---	---	31,845	---	6,999	---	---	---	---	38,844
Orono	8,383	---	887,534	15,434,170	---	31,432	---	---	---	---	16,353,136
Oronoco	1,751	---	43,447	---	---	6,600	---	---	12,821,627	---	12,871,674
Orr	208	---	74,276	---	---	---	---	---	---	---	74,276
Ortonville	1,992	20,455	---	3,270,571	---	14,303	---	1,425	---	---	3,306,754
Osakis	1,776	40,850	165,228	29,750	---	42,603	---	---	---	---	278,431
Oslo	230	---	---	68,882	---	---	---	---	---	---	68,882
Osseo	2,674	30,405	91,205	217,435	---	5,249	---	---	---	---	344,294
Ostrander	231	9,217	---	116,779	---	---	---	---	---	---	125,996
Otsego	23,132	497,385	113,477	4,052,931	---	1,037,351	---	---	---	---	5,701,144
Ottertail	694	19,500	34,380	262,720	---	---	---	---	---	---	316,600
Owatonna	26,647	3,957,822	262,496	2,634,381	---	694,588	---	153,235	---	---	7,702,522
Palisade	159	3,517	---	96,874	---	---	---	---	---	---	100,391
Park Rapids	4,244	13,726	47,838	1,587,186	---	662,731	---	6,800	---	---	2,318,281

[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, 2023

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
Parkers Prairie	1,023	499	83,397	139,628	---	125,507	---	---	---	---	349,031
Paynesville	2,545	180,918	603,134	37,989	---	136,975	521	664	---	---	960,201
Pease	247	1,686	---	---	---	---	---	---	---	---	1,686
Pelican Rapids	2,564	28,081	13,931	376,515	---	4,806,800	---	---	---	---	5,225,327
Pemberton	230	584	35,755	8,050	---	108	---	---	---	---	44,497
Pennoek	474	13,265	---	22,821	---	22,562	---	---	---	---	58,648
Pequot Lakes	2,483	---	80,370	89,342	---	4,009	---	---	---	---	173,721
Perham	3,618	---	31,581	9,070,604	---	706,721	---	---	---	---	9,808,906
Perley	110	---	---	---	---	---	---	---	---	---	---
Peterson	234	35,408	---	44,761	---	24,158	---	---	---	---	104,327
Pierz	1,451	2,070	67,485	284,741	---	---	---	---	---	---	354,296
Pillager	523	10,123	54,979	84,269	---	---	---	---	---	7,347	156,718
Pine City	3,668	120,798	376,238	1,184,834	---	28,158	---	---	---	---	1,710,028
Pine Island	3,888	72,398	5,715	382,564	---	33,438	72,726	---	---	---	566,841
Pine River	939	---	---	208,963	---	55,835	---	---	---	---	264,798
Pine Springs	376	---	---	---	---	---	---	---	---	---	---
Pipestone	4,105	267,580	10,000	1,964,133	---	152,795	---	108,114	---	625	2,503,247
Plainview	3,494	21,821	45,355	3,392,455	---	14,024	16,160	---	---	5,228	3,495,043
Plato	328	---	15,835	32,548	---	35,592	---	---	---	---	83,975
Plummer	276	5,499	194,927	---	---	---	---	---	---	---	200,426
Plymouth	80,546	244,922	---	27,431,872	---	2,538,916	---	---	---	24,373	30,240,083
Porter	162	---	57,821	---	---	60,607	10,122	---	---	---	128,550
Preston	1,343	67,037	614,810	242,350	---	66,673	3,788	---	---	4,746	999,404
Princeton	5,388	---	180,375	348,639	---	71,342	---	---	---	---	600,356
Prinsburg	506	---	10,000	629,137	---	59,829	---	---	---	---	698,966
Prior Lake	28,915	58,188	591,897	10,166,696	---	2,410,564	545,495	---	---	---	13,772,840
Proctor	3,099	20,043	66,686	1,643,644	---	3,882	---	---	---	---	1,734,255
Quamba	107	---	---	---	---	1,845	---	---	---	---	1,845
Racine	454	---	---	---	---	---	---	---	---	---	---
Ramsey	28,899	---	517,361	12,175,501	---	585,705	---	---	---	---	13,278,567
Randall	603	3,611	3,040	53,025	---	14,586	---	---	---	---	74,262
Randolph	469	---	---	---	---	---	---	---	---	---	---

[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, 2023

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
Ranier	594	73,908	---	---	---	---	---	---	---	---	73,908
Raymond	787	30,068	453,696	20,338	---	596,508	---	---	---	---	1,100,610
Red Lake Falls	1,328	9,938	---	218,669	---	115,261	---	---	---	---	343,868
Red Wing	16,675	101,975	327,519	4,600,680	---	1,250,133	130,931	1,017,692	---	38,205	7,467,135
Redwood Falls	5,043	31,100	128,347	4,039,597	---	172,190	9,505	2,502	---	---	4,383,241
Regal	42	---	---	---	---	---	---	---	---	---	---
Remer	406	---	73,411	177,495	---	---	---	---	---	---	250,906
Renville	1,268	700	33,810	25,718	---	172,000	---	---	---	33,787	266,015
Revere	87	---	---	---	---	---	---	---	---	---	---
Rice	2,161	25,107	252,760	184,576	---	669	---	---	---	---	463,112
Rice Lake	4,177	1,921	95,834	4,258,627	---	76,255	---	---	---	---	4,432,637
Richfield	38,678	---	---	17,926,684	---	439,994	665,413	---	---	---	19,032,091
Richmond	1,485	5,577	52,235	2,192,993	---	424,750	---	---	---	---	2,675,555
Richville	76	---	---	---	---	200	---	---	---	---	200
Riverton	132	---	---	---	---	---	---	---	---	---	---
Robbinsdale	14,945	2,879	---	2,952,559	---	131,522	---	---	---	---	3,086,960
Rochester	122,969	10,410,089	1,239,792	19,276,633	---	17,904,106	19,251,218	11,470,191	3,023,333	6,760,351	89,335,713
Rock Creek	1,773	---	14,234	13,219	---	---	---	---	---	---	27,453
Rockford	4,774	129,261	34,244	208,970	---	37,124	100,000	---	---	---	509,599
Rockville	2,411	---	25,451	119,412	---	54,562	---	---	---	---	199,425
Rogers	14,934	204,567	1,990,169	2,159,373	---	2,682,375	753,763	---	---	---	7,790,247
Rollingstone	695	929	2,395	3,500	---	13,406	---	---	---	13,634	33,864
Roosevelt	135	---	---	---	---	---	---	---	---	---	---
Roscoe	135	---	---	---	---	---	---	---	---	---	---
Rose Creek	404	15,593	94,542	13,885	---	43,186	---	---	---	---	167,206
Roseau	2,743	---	70,803	87,768	---	44,597	192,399	62,459	---	---	458,026
Rosemount	26,965	171,037	286,514	29,709,047	---	15,982,965	---	---	---	---	46,149,563
Roseville	35,892	---	493,140	2,118,682	---	897,101	---	---	---	---	3,508,923
Rothsay	496	37,651	---	---	---	---	---	---	---	---	37,651
Round Lake	365	21,700	38,498	6,200	---	---	---	---	---	---	66,398
Royalton	1,266	---	4,890	91,156	---	---	---	---	---	---	96,046
Rush City	3,339	4,115	5,024	304,578	---	79,575	56,958	---	---	163,730	613,980

[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, 2023

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	1,876	7,821	441,524	198,327	---	280,791	14,831	308,975	---	70,842	1,323,111
Rushford Village	806	---	---	58,831	---	---	---	---	---	---	58,831
Rushmore	356	---	353,544	13,444	---	4,902	---	---	---	---	371,890
Russell	346	7,882	16,446	23,000	---	---	---	---	---	40,240	87,568
Ruthton	222	---	346,559	1,500	---	---	---	---	---	2,199	350,258
Rutledge	219	---	---	---	---	---	---	---	---	---	---
Sabin	610	6,300	---	---	---	---	---	---	---	---	6,300
Sacred Heart	485	---	449,401	172,566	---	4,151	---	---	---	---	626,118
Saint Anthony	9,978	1,451,504	11,320	228,069	---	165,203	---	---	---	---	1,856,096
Saint Anthony [Stearns]	90	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,633	17,906	63,491	770,961	---	16,057	---	---	---	---	868,415
Saint Bonifacius	2,196	---	102,955	3,153,701	---	111,282	---	---	---	---	3,367,938
Saint Charles	4,037	---	7,267	---	---	17,459	---	---	---	678,351	703,077
Saint Clair	732	8,185	---	94,863	---	---	---	---	---	---	103,048
Saint Cloud	71,321	578,132	902,712	21,792,527	---	2,279,702	2,649	---	---	---	25,555,722
Saint Francis	8,585	2,470,804	127,853	569,826	---	27,223	---	---	---	---	3,195,706
Saint Hilaire	257	---	17,950	---	---	---	---	---	---	---	17,950
Saint James	4,700	110,545	671,645	678,801	---	36,383	---	1,700,992	---	---	3,198,366
Saint Joseph	6,969	85,007	820,793	984,850	---	424,123	---	---	374,152	---	2,688,925
Saint Leo	92	---	9,350	---	---	---	---	---	---	---	9,350
Saint Louis Park	49,345	---	55,604	6,688,755	---	1,758,502	431,609	---	---	---	8,934,470
Saint Martin	310	---	318,904	---	---	20,000	---	---	---	---	338,904
Saint Mary's Point	373	---	---	---	---	5,626	---	---	---	---	5,626
Saint Michael	21,075	---	17,550	3,830,669	---	344,660	---	---	---	---	4,192,879
Saint Paul	310,997	9,301,858	16,224,370	41,189,879	572,299	27,043,373	3,523,459	---	---	---	97,855,238
Saint Paul Park	5,376	---	12,053	2,340,338	---	7,692	---	---	---	---	2,360,083
Saint Peter	11,960	129,676	5,644,932	7,617,862	---	354,259	26,661	---	---	---	13,773,390
Saint Rosa	58	---	---	---	---	---	---	---	---	---	---
Saint Stephen	798	21,213	---	---	---	3,832	---	---	---	---	25,045
Saint Vincent	62	---	---	---	---	---	---	---	---	---	---
Sanborn	318	---	188,312	---	---	9,957	---	---	---	---	198,269
Sandstone	2,558	109,411	142,158	740,998	---	1,459,514	---	---	---	---	2,452,081

[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, 2023

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
Sargeant	51	---	---	---	---	---	---	---	---	---	---
Sartell	19,673	54,840	637,555	7,541,418	---	677,899	24,600	---	---	---	8,936,312
Sauk Centre	4,588	5,647	244,114	2,996,765	---	93,336	7,357	102,200	---	---	3,449,419
Sauk Rapids	13,835	17,870	579,368	6,866,033	---	283,873	166,631	---	---	---	7,913,775
Savage	33,159	63,436	845,975	7,619,220	---	2,577,450	607,229	---	---	---	11,713,310
Scandia	4,136	190,781	416	1,115,121	---	357,842	---	---	---	---	1,664,160
Scanlon	1,003	---	---	72,887	---	2,547	---	---	---	---	75,434
Seaforth	80	225	3,152	---	---	2,000	---	---	---	---	5,377
Sebeka	742	40,820	---	---	---	---	---	---	---	---	40,820
Sedan	45	---	---	---	---	---	---	---	---	---	---
Shafer	1,205	5,039	---	53,442	---	---	---	---	---	---	58,481
Shakopee	46,037	71,502	566,666	10,244,880	---	2,820,346	5,376,262	---	---	1,564	19,081,220
Shelly	174	---	15,577	---	---	---	---	---	---	---	15,577
Sherburn	1,030	11,508	20,357	1,138,525	---	---	---	---	---	---	1,170,390
Shevlin	135	7,218	139	---	---	5,190	---	---	---	---	12,547
Shoreview	27,369	354,798	---	67,478	---	435,443	76,241	---	---	---	933,960
Shorewood	7,958	---	200,116	4,998,586	---	768,526	184,894	---	---	---	6,152,122
Silver Bay	1,826	14,889	20,371	423,025	---	299,167	30,668	16,870	---	---	804,990
Silver Lake	863	76,023	60,147	18,235	---	128,177	---	---	---	551,548	834,130
Skyline	279	---	690	---	---	---	---	---	---	---	690
Slayton	1,986	22,896	97,722	79,907	---	45,217	29,374	16,488	---	1,404,203	1,695,807
Sleepy Eye	3,522	---	475,864	191,592	---	147,175	20,255	---	---	11,475	846,361
Sobieski	207	---	---	---	---	---	---	---	---	---	---
Solway	75	---	---	---	---	---	---	---	---	---	---
South Haven	183	536	---	---	---	58,193	---	---	---	3,022,799	3,081,528
South Saint Paul	20,541	115,765	74,480	9,126,859	---	16,907	233,725	162,012	---	---	9,729,748
Spicer	1,087	1,622	96,700	1,131,848	---	86,714	7,747	---	---	17,606	1,342,237
Spring Grove	1,217	450	25,790	284,806	---	181,444	---	---	---	---	492,490
Spring Hill	69	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	7,360	75,561	99,270	61,457	---	17,296	19,868	---	---	---	273,452
Spring Park	1,728	---	---	746,569	---	---	---	---	---	---	746,569
Spring Valley	2,478	---	132,713	2,355,645	---	33,331	---	---	---	---	2,521,689

[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, 2023

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
Springfield	2,010	8,282	102,016	---	---	242,243	---	---	---	1,090,372	1,442,913
Squaw Lake	102	120	---	---	8,500	---	---	---	---	---	8,620
Stacy	1,692	---	---	196,221	---	---	---	---	---	---	196,221
Staples	3,030	67,246	249,348	11,998	---	18,945	---	20,375	---	---	367,912
Starbuck	1,417	58,179	333,034	15,371	---	787	---	1,260	---	---	408,631
Steen	166	---	---	---	---	---	---	---	---	---	---
Stephen	568	176	---	---	---	86,540	---	---	---	---	86,716
Stewart	483	---	2,288	160,424	---	5,949	---	---	---	---	168,661
Stewartville	6,738	---	24,228	---	---	173,747	---	---	---	4,464,837	4,662,812
Stillwater	19,426	1,707,811	516,131	4,139,194	---	1,668,908	---	---	---	---	8,032,044
Stockton	813	41,639	5,117	26,535	---	---	---	---	---	---	73,291
Storden	218	---	8,562	---	---	---	3,320	---	---	---	11,882
Strandquist	63	---	---	1,179	---	176	---	---	---	---	1,355
Strathcona	28	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	455	---	129,028	10,162	---	---	---	---	---	25,770	164,960
Sunburg	91	3,955	872	---	---	8,982	9,174	---	---	---	22,983
Sunfish Lake	515	---	---	---	---	---	---	---	---	---	---
Swanville	329	---	---	8,637	---	---	---	---	---	---	8,637
Taconite	644	---	12,000	64,494	---	---	---	---	---	---	76,494
Tamarack	71	---	---	---	---	---	---	---	---	---	---
Taopi	46	---	---	---	---	---	---	---	---	---	---
Taunton	134	---	2,796	---	---	---	---	---	---	---	2,796
Taylors Falls	1,067	1,686	10,320	22,429	---	3,575	---	---	---	---	38,010
Tenstrike	193	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,701	93,323	75,680	2,133,939	---	235	---	---	---	---	2,303,177
Tintah	63	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,593	2,346	---	125,676	---	70,843	---	---	13,886	---	212,751
Tower	426	---	---	---	---	---	660,614	189,166	---	---	849,780
Tracy	2,060	13,708	117,788	2,035,138	---	399,205	---	46,195	---	---	2,612,034
Trail	36	---	---	---	---	---	---	---	---	---	---
Trimont	691	10,748	132,988	20,991	---	5,886	---	---	---	---	170,613
Trommald	109	1,119	---	---	---	---	---	---	---	---	1,119

[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, 2023

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
Trosky [1]	95	---	---	---	---	---	---	---	---	---	---
Truman	1,070	47,129	216,742	529	---	---	72,692	---	---	---	337,092
Turtle River	98	---	---	---	---	---	---	---	---	---	---
Twin Lakes	129	---	---	---	---	---	---	---	---	---	---
Twin Valley	707	---	42,315	93,726	---	---	---	---	---	---	136,041
Two Harbors	3,556	314,022	183,158	1,047,108	---	267,976	---	---	---	---	1,812,264
Tyler	1,110	15,406	55,210	497,741	---	107,319	---	---	---	---	675,676
Ulen	478	---	17,977	850	---	18,763	---	---	---	---	37,590
Underwood	359	---	22,383	---	---	14,413	---	---	---	---	36,796
Upsala	482	---	32,713	6,264	---	89,435	---	---	---	---	128,412
Urbank	47	2,841	---	---	---	30,132	---	---	---	---	32,973
Utica	277	---	---	---	---	---	---	---	---	---	---
Vadnais Heights	13,025	75,000	364,341	2,929,723	---	224,257	84,931	---	---	---	3,678,252
Vergas	341	222,893	---	29,370	---	179,228	---	---	---	---	431,491
Vermillion	433	3,223	---	---	---	---	---	---	---	---	3,223
Verndale	506	5,158	41,164	116,747	---	2,500	---	---	---	---	165,569
Vernon Center	319	4,510	9,435	2,644,163	---	---	---	---	---	---	2,658,108
Vesta	271	---	26,022	---	---	28,572	---	---	---	---	54,594
Victoria	11,916	110,794	883,151	2,833,575	---	1,038,535	815,646	---	---	---	5,681,701
Viking	85	---	7,588	---	---	---	---	---	---	---	7,588
Villard	231	4,900	39,461	---	---	5,351	---	---	---	---	49,712
Vining	64	---	---	---	---	---	---	---	---	---	---
Virginia	8,302	356,423	2,593,033	1,818,741	---	1,024,840	132,668	---	---	---	5,925,705
Wabasha	2,580	219,318	143,740	1,499,084	---	3,883,058	216,046	---	---	---	5,961,246
Wabasso	735	---	---	825,908	---	9,298	---	---	---	---	835,206
Waconia	14,056	84,005	7,694,778	2,668,719	---	1,354,885	---	---	---	---	11,802,387
Wadena	4,332	---	42,312	816,417	---	102,822	2,691	---	---	---	964,242
Wahkon	240	---	---	---	---	---	---	---	---	---	---
Waite Park	8,354	120,135	653,952	2,011,987	---	2,892,758	1,045,036	---	---	---	6,723,868
Waldorf	227	---	21,457	282,491	---	---	---	---	---	---	303,948
Walker	990	2,315	33,373	1,726,360	---	491,258	---	34,745	---	---	2,288,051
Walnut Grove	739	3,047	99,010	---	---	---	---	---	---	---	102,057

[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, 2023

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
Walters	64	---	17,000	---	---	---	---	---	---	---	17,000
Waltham	157	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,164	6,563	36,914	67,900	---	41,100	---	---	43,703	---	196,180
Wanda	87	1,854	---	---	---	36,821	---	---	---	---	38,675
Warba	164	---	5,240	---	---	---	---	---	---	---	5,240
Warren	1,551	1,717,152	154,350	82,322	---	7,162	---	95,200	---	---	2,056,186
Warroad	1,944	179,805	148,155	1,388,578	---	373,011	---	145,874	---	---	2,235,423
Waseca	9,267	137,429	270,017	1,290,252	---	251,713	49,678	73,969	---	---	2,073,058
Watertown	4,906	215,717	84,747	1,709,949	---	616,090	---	---	---	---	2,626,503
Waterville	1,761	---	52,127	470,262	---	33,425	---	---	---	---	555,814
Watkins	1,022	---	39,094	178,145	---	4,975	---	---	---	---	222,214
Watson	175	14,629	---	15,441	---	---	---	---	---	---	30,070
Waubun	404	11,500	---	---	---	---	---	---	---	---	11,500
Waverly	2,108	385,547	---	168,273	---	156,257	---	---	---	---	710,077
Wayzata	4,549	502,303	526,287	1,365,773	---	6,884,740	---	---	79,136	---	9,358,239
Welcome	699	2,640	67,580	173,989	---	14,990	---	---	---	---	259,199
Wells	2,411	28,936	37,718	497,503	---	142,949	27,500	---	---	---	734,606
Wendell	162	---	---	---	---	---	---	---	---	---	---
West Concord	844	5,184	76,820	44,948	---	6,410	---	---	---	---	133,362
West Saint Paul	21,472	298,800	284,554	13,869,911	---	1,918,797	---	---	---	---	16,372,062
West Union	96	---	---	---	---	---	---	---	---	---	---
Westbrook	737	606	52,467	14,625	---	3,106	---	---	---	---	70,804
Westport	45	---	---	---	---	---	---	---	---	---	---
Whalan	72	---	---	---	---	---	---	---	---	---	---
Wheaton	1,362	10,468	4,560	197,173	---	113,821	---	---	---	---	326,022
White Bear Lake	24,617	311,597	12,043,884	576,679	---	724,372	20,193	---	10,967	---	13,687,692
Wilder	62	872	---	12,000	---	---	---	---	---	500	13,372
Willernie	527	---	---	92,113	---	---	---	---	---	---	92,113
Williams	205	---	13,656	---	---	---	---	---	---	---	13,656
Willmar	21,410	1,250,466	393,358	12,697,059	---	752,157	613,193	83,012	---	---	15,789,245
Willow River	400	---	---	---	---	---	---	---	---	---	---
Wilmont	322	---	77,843	11,397	---	---	---	---	---	---	89,240

[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, 2023

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
Wilton	269	---	---	---	---	---	---	---	---	---	---
Windom	4,796	44,781	453,108	340,463	---	69,977	---	20,478	---	---	928,807
Winger	181	7,696	86,934	---	---	---	---	---	---	---	94,630
Winnebago	1,387	45,092	8,846	155,972	---	18,620	13,689	---	---	---	242,219
Winona	25,943	297,105	538,473	2,249,294	---	757,641	113,610	---	187,061	---	4,143,184
Winsted	2,226	---	96,545	2,994,453	---	---	---	27,285	---	---	3,118,283
Winthrop	1,338	206,367	581,657	572,300	---	22,097	---	---	---	---	1,382,421
Winton	168	---	---	---	---	---	---	---	---	---	---
Wolf Lake	73	---	---	---	---	---	---	---	---	---	---
Wolverton	119	---	---	---	---	---	---	---	---	---	---
Wood Lake	378	11,100	11,011	35,079	---	---	---	---	---	2,109,090	2,166,280
Woodbury	78,740	1,601,357	1,275,304	17,516,626	---	2,426,991	92,712	---	843,062	---	23,756,052
Woodland	393	---	---	207,335	---	---	---	---	---	---	207,335
Woodstock	111	---	---	---	---	---	---	---	---	---	---
Worthington	13,604	613,812	140,689	8,336,623	---	2,206,848	1,440,066	---	---	41,237	12,779,275
Wrenshall	449	19,210	---	15,267	---	15,405	---	---	---	---	49,882
Wright	164	---	56,625	---	---	---	---	---	---	---	56,625
Wykoff	437	94,297	17,290	3,203	---	7,100	---	---	---	21,290	143,180
Wyoming	8,147	4,221	64,592	4,667,175	---	94,995	---	---	---	---	4,830,983
Zemple	79	---	---	---	---	---	---	---	---	---	---
Zimmerman	6,715	---	---	2,234,091	---	56,787	166,044	---	---	---	2,456,922
Zumbro Falls	178	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,993	---	25,765	3,345,218	---	---	---	---	---	---	3,370,983
State Total	4,846,121	\$121,552,006	\$190,854,039	\$1,333,267,094	\$932,119	\$376,816,447	\$86,278,686	\$42,267,465	\$69,991,722	\$40,043,065	\$2,262,002,643

[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, 2023

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	1,725	128,000	---	---	---	4,025,963	---	---	4,153,963	438,000	198,000
Adams	694	---	---	---	2,190,000	---	---	---	2,190,000	---	692,794
Adrian	1,176	---	---	---	1,830,000	1,365,000	---	---	3,195,000	1,450,000	657,223
Afton	3,044	3,145,000	---	---	120,000	---	---	---	3,265,000	1,305,000	1,560,000
Aitkin	2,195	2,205,000	---	---	---	290,000	---	---	2,495,000	2,125,000	2,070,187
Akeley	420	530,000	---	---	---	---	---	---	530,000	---	---
Albany	2,805	---	---	---	13,076,000	---	---	---	13,076,000	1,547,000	642,401
Albert Lea	18,278	---	---	---	18,755,000	10,995,000	---	---	29,750,000	---	6,371,842
Alberta	94	---	---	---	---	124,000	---	---	124,000	---	---
Albertville	8,542	---	---	---	810,000	14,775,000	---	---	15,585,000	1,345,000	1,710,000
Alden	559	---	---	---	---	---	---	---	---	---	1,715,000
Alexandria	15,000	11,575,000	---	---	2,525,000	5,700,000	---	---	19,800,000	---	4,255,832
Alvarado	377	---	---	---	---	---	---	---	---	---	447,914
Amboy	521	---	---	---	---	---	---	---	---	---	98,885
Andover	32,460	38,745,000	---	---	---	85,000	---	---	38,830,000	---	825,000
Annandale	3,430	---	675,000	---	2,091,000	---	---	---	2,766,000	1,145,000	9,484,630
Anoka	18,178	21,110,000	7,515,000	1,640,000	10,765,000	---	7,200,000	---	48,230,000	5,165,000	1,490,127
Apple Valley	56,252	21,555,000	---	---	---	7,185,000	---	---	28,740,000	12,245,000	3,848,908
Appleton	1,376	3,650,000	---	---	---	1,910,000	---	---	5,560,000	3,535,000	7,833,665
Arco	85	---	---	---	---	---	---	---	---	---	75,450
Arden Hills	9,854	---	---	---	---	1,560,000	---	---	1,560,000	---	---
Argyle	533	---	---	---	---	1,833,000	---	---	1,833,000	---	170,000
Arlington	2,313	---	---	---	5,095,000	1,805,000	399,000	---	7,299,000	750,000	1,980,000
Ashby	470	---	---	---	680,000	1,323,000	---	---	2,003,000	1,145,000	---
Askov	334	---	---	---	---	207,000	---	---	207,000	---	1,121,947
Atwater	1,096	---	---	---	---	---	---	---	---	---	1,906,027
Audubon	559	---	---	---	770,360	696,640	---	---	1,467,000	323,360	2,029,000
Aurora	1,628	---	---	---	2,960,000	871,000	---	---	3,831,000	---	4,274,549
Austin	26,379	12,655,000	---	---	---	1,650,000	2,502,000	---	16,807,000	2,502,000	5,664,043
Avoca	113	---	---	---	---	336,000	---	---	336,000	---	---
Avon	1,670	901,000	---	---	3,180,001	---	---	---	4,081,001	4,081,001	1,858,087

*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, 2023

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	1,379	3,900,000	---	---	---	---	---	---	3,900,000	---	5,761,443
Backus	267	---	---	---	363,759	650,000	---	---	1,013,759	---	83,451
Badger	435	98,000	---	---	3,045,999	---	---	---	3,143,999	---	255,028
Bagley	1,288	---	---	---	75,000	340,000	---	---	415,000	415,000	5,721,162
Balaton	592	805,000	---	---	---	848,371	---	---	1,653,371	805,000	151,822
Barnesville	2,779	---	---	---	7,040,000	---	2,499,000	---	9,539,000	2,499,000	2,846,010
Barnum	621	2,545,000	---	---	---	115,000	---	---	2,660,000	---	336,406
Barrett	370	---	---	---	---	3,475,000	---	---	3,475,000	3,350,000	832,000
Battle Lake	903	---	---	---	---	2,886,000	---	---	2,886,000	2,770,000	3,052,336
Baudette	947	1,920,000	---	---	---	1,170,000	---	---	3,090,000	1,170,000	249,000
Baxter	8,885	---	1,185,000	---	25,515,000	---	---	---	26,700,000	---	3,143,143
Bayport	3,848	1,190,000	---	---	---	735,000	---	---	1,925,000	---	---
Beardsley	208	179,613	---	---	---	---	---	---	179,613	---	493,230
Beaver Bay	124	---	---	---	---	---	---	---	---	---	460,000
Beaver Creek	272	---	---	---	---	---	---	---	---	---	59,538
Becker	5,042	7,080,000	---	---	---	2,255,000	---	---	9,335,000	---	265,666
Bejou	76	---	---	---	---	---	---	---	---	---	178,630
Belgrade	735	---	88,630	---	---	1,235,000	270,000	---	1,593,630	1,323,630	373,000
Belle Plaine	7,456	5,400,000	---	---	9,535,000	1,480,000	---	---	16,415,000	1,480,000	37,891
Bellechester	168	---	---	---	---	---	---	---	---	---	202,154
Belview*	286	---	---	---	---	362,341	---	---	362,341	---	---
Bemidji	15,637	1,255,000	---	---	---	48,840,000	2,965,000	---	53,060,000	45,170,000	1,535,716
Benson	3,462	950,000	---	---	---	315,000	1,567,000	---	2,832,000	1,567,000	4,280,599
Bertha	557	---	---	---	---	3,105,000	---	---	3,105,000	---	---
Bethel	484	105,000	---	---	---	---	---	---	105,000	105,000	514,499
Big Falls	186	---	---	---	---	832,631	---	---	832,631	---	---
Big Lake	12,524	---	---	---	11,660,000	3,705,000	---	---	15,365,000	5,360,000	7,111,807
Bigelow	212	---	---	---	---	590,000	---	---	590,000	590,000	---
Bigfork	397	---	---	---	---	---	---	---	---	---	674,000
Bird Island	982	---	---	---	1,605,001	4,060,000	---	---	5,665,001	4,060,000	1,164,905
Biscay	111	---	---	---	---	---	---	---	---	---	149,895

*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, 2023

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					
Biwabik	975	3,785,000	---	---	---	6,556,978	---	---	10,341,978	---	---
Blackduck	826	---	---	---	23,000	3,240,000	---	---	3,263,000	2,617,000	494,818
Blaine	73,546	8,190,000	---	---	49,075,000	41,655,000	---	---	98,920,000	7,770,000	4,492,568
Blomkest	147	90,000	---	---	---	835,000	---	---	925,000	835,000	---
Blooming Prairie	1,943	4,880,000	---	---	245,000	3,025,000	2,750,000	---	10,900,000	---	3,129,129
Bloomington	91,537	17,435,000	15,060,000	5,175,000	41,010,000	10,315,000	---	---	88,995,000	5,630,000	---
Blue Earth	3,180	16,609,333	---	---	15,897,071	4,110,000	---	---	36,616,404	3,155,327	8,554,571
Bock	83	---	---	---	---	---	165,300	---	165,300	---	---
Borup	99	---	---	---	---	---	---	---	---	---	922,000
Bovey	821	---	---	---	---	695,000	---	---	695,000	200,000	233,521
Boyd	140	---	375,000	---	---	1,034,300	---	---	1,409,300	---	---
Braham	1,789	96,710	145,000	---	---	922,000	---	---	1,163,710	145,000	1,968,740
Brainerd	14,670	9,490,000	---	---	5,390,000	21,605,000	---	---	36,485,000	2,820,000	2,605,988
Brandon	508	---	---	---	520,000	2,065,000	---	---	2,585,000	414,000	88,167
Breckenridge	3,365	---	---	---	2,150,000	---	---	---	2,150,000	725,000	3,653,000
Brewster	490	---	---	---	---	320,000	---	---	320,000	---	6,349
Bricelyn	347	42,000	---	---	---	1,037,000	---	---	1,079,000	---	---
Brooklyn Center	33,982	---	2,075,000	---	15,955,000	20,220,000	2,145,000	---	40,395,000	345,000	11,853,134
Brooklyn Park	83,874	31,390,000	---	---	---	---	---	---	31,390,000	8,440,000	1,108,229
Brookston	116	150,000	---	---	---	---	---	---	150,000	---	---
Brooten	638	360,000	---	---	---	599,403	---	---	959,403	---	1,535,000
Browerville	836	---	---	---	275,000	966,001	---	---	1,241,001	275,000	3,037,000
Browns Valley	526	---	---	---	---	1,867,000	---	---	1,867,000	---	491,148
Brownsdale	638	---	---	---	115,000	---	---	---	115,000	115,000	500,000
Brownsville	550	23,732	---	---	---	420,000	---	---	443,732	---	29,079
Brownton	722	1,687,000	---	---	72,000	855,000	---	---	2,614,000	1,687,000	5,552,595
Buffalo	16,611	25,110,000	---	---	---	45,504,998	3,810,000	---	74,424,998	37,614,070	1,300,684
Buffalo Lake	643	---	---	---	5,208,000	1,725,000	---	---	6,933,000	193,000	629,969
Buhl	976	1,150,000	---	---	---	3,716,000	---	---	4,866,000	---	---
Burnsville	65,327	29,595,000	930,000	---	9,380,000	13,525,000	---	---	53,430,000	12,484,000	8,767,948
Butterfield	598	53,000	---	---	---	---	---	---	53,000	---	1,156,000

*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, 2023

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					
Byron	6,688	1,800,000	---	---	6,804,000	350,000	---	---	8,954,000	---	210,000
Caledonia	2,767	1,675,000	---	---	---	66,000	---	---	1,741,000	---	4,924,897
Callaway	203	---	---	---	---	---	---	---	---	---	444,000
Calumet	329	---	---	---	---	---	---	---	---	---	433,000
Cambridge	10,572	---	---	---	6,555,000	16,285,000	---	---	22,840,000	1,355,000	5,777,000
Canby	1,688	545,000	3,245,000	---	150,000	2,870,000	---	---	6,810,000	610,000	19,109,043
Cannon Falls	4,166	---	---	---	7,315,000	---	---	---	7,315,000	2,460,000	665,000
Canton	316	---	---	---	---	---	---	---	---	---	354,000
Carlos	492	---	---	---	---	---	---	---	---	---	1,746,000
Carlton	954	1,805,000	---	---	---	40,000	---	---	1,845,000	1,805,000	3,337,748
Carver	6,772	9,295,000	775,000	---	4,933,509	18,066,493	---	---	33,070,002	2,675,000	1,345,000
Cass Lake	691	---	---	---	---	1,060,000	---	---	1,060,000	---	271,000
Center City	656	---	---	---	33,000	---	---	---	33,000	---	1,230,133
Centerville	3,993	---	---	---	1,545,000	---	---	---	1,545,000	1,545,000	20,712
Ceylon	297	---	---	---	---	---	---	---	---	---	459,000
Champlin	24,975	1,800,000	---	---	10,240,000	2,135,000	---	---	14,175,000	1,800,000	1,310,000
Chanhassen	25,807	3,015,000	---	---	---	21,275,000	---	---	24,290,000	4,145,000	1,100,306
Chaska	29,739	13,717,000	2,880,000	---	25,375,000	14,550,000	46,190,000	---	102,712,000	28,015,000	15,329,871
Chatfield	3,005	6,922,000	---	---	920,000	2,700,000	---	---	10,542,000	3,320,000	1,990,000
Chisago City	5,730	---	---	---	3,790,000	287,000	---	---	4,077,000	1,795,000	662,000
Chisholm	4,714	890,000	---	---	---	---	---	---	890,000	---	1,821,357
Chokio	399	---	---	---	---	339,000	600,000	---	939,000	339,000	127,000
Circle Pines	5,055	870,000	885,000	---	7,065,000	9,675,000	---	---	18,495,000	3,620,000	630,000
Clara City	1,358	3,175,000	---	---	3,465,000	5,427,000	---	---	12,067,000	3,285,000	402,758
Claremont	502	---	306,000	---	---	2,075,000	---	---	2,381,000	2,114,000	506,412
Clarissa	662	---	---	---	---	3,447,000	---	---	3,447,000	---	---
Clarkfield	847	420,000	---	---	2,000,000	7,998,986	70,313	---	10,489,299	272,000	1,174,071
Clear Lake	669	---	---	---	---	---	---	---	---	---	1,701,000
Clearbrook*	458	---	---	---	---	6,061,000	---	---	6,061,000	---	90,912
Clearwater	2,105	---	---	---	2,540,000	---	---	---	2,540,000	---	3,206,000
Clements	157	---	---	---	---	386,000	---	---	386,000	---	36,000

*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, 2023

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					
Cleveland	792	275,000	---	---	71,000	205,000	---	---	551,000	250,000	233,711
Climax	223	---	---	---	---	---	---	---	---	---	2,695,985
Clinton	395	---	---	---	1,081,000	4,895,000	---	---	5,976,000	---	887,314
Clontarf	122	---	---	---	---	---	---	---	---	---	341,551
Cloquet	12,667	1,995,000	---	---	---	10,245,000	---	---	12,240,000	675,000	5,789,946
Cobden	41	---	---	---	---	---	---	---	---	---	71,100
Cohasset	2,686	---	---	---	---	---	---	---	---	---	23,101
Cokato	2,792	10,145,000	---	---	---	---	---	---	10,145,000	---	723,909
Cold Spring	4,225	---	---	---	10,178,000	23,590,000	---	---	33,768,000	---	698,782
Coleraine	1,997	---	---	---	---	1,726,769	---	---	1,726,769	135,000	122,450
Cologne	2,116	9,925,000	---	---	---	3,270,000	---	---	13,195,000	5,000,000	6,511,000
Columbia Heights	21,567	14,810,000	6,615,000	1,535,000	2,655,000	205,000	---	---	25,820,000	18,065,000	---
Columbus	4,151	3,640,000	---	---	3,075,000	---	---	---	6,715,000	4,975,000	367,428
Comfrey	387	---	---	---	---	---	398,000	---	398,000	398,000	917,000
Conger	153	---	---	---	---	455,000	---	---	455,000	455,000	---
Cook	537	---	---	---	---	1,375,000	---	---	1,375,000	1,375,000	---
Coon Rapids	63,320	25,825,000	---	---	26,425,000	28,235,000	---	---	80,485,000	---	585,000
Corcoran	8,019	11,940,000	---	---	---	24,790,000	---	---	36,730,000	---	187,201
Cosmos	505	1,258,000	---	---	---	1,155,000	---	---	2,413,000	---	3,219,404
Cottage Grove	42,648	12,470,000	290,000	---	27,155,000	---	---	---	39,915,000	4,835,000	2,084,769
Cottonwood	1,151	1,600,000	---	---	---	1,127,000	120,600	---	2,847,600	---	1,333,327
Courtland	735	---	---	---	---	---	---	---	---	---	2,087,000
Credit River	5,655	---	---	---	2,580,000	---	---	---	2,580,000	---	---
Cromwell	250	---	---	---	---	810,500	---	---	810,500	---	---
Crookston	7,272	---	---	---	---	---	---	---	---	---	1,851,786
Crosby	2,377	---	---	---	---	3,684,080	---	---	3,684,080	---	3,052,199
Crosslake	2,456	4,893,000	---	---	---	2,461,000	---	---	7,354,000	205,000	745,000
Crystal	23,263	---	---	---	8,340,000	---	---	---	8,340,000	---	238,386
Currie	216	---	---	---	---	349,000	---	---	349,000	349,000	1,440,519
Cuyuna	318	---	---	---	---	266,662	---	---	266,662	---	---
Cyrus	311	43,483	---	---	---	778,800	---	---	822,283	---	---

*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, 2023

Name of City	Population**	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Dalton	209	---	---	---	---	2,273,300	---	---	2,273,300	---	563,842
Danube	446	76,823	---	---	---	---	---	---	76,823	---	---
Danvers	101	---	---	---	---	---	---	---	---	---	300,000
Darfur	84	30,000	---	---	---	121,000	---	---	151,000	---	117,800
Darwin	342	---	---	---	---	---	---	---	---	---	201,000
Dassel	1,531	---	---	---	2,275,000	---	---	---	2,275,000	---	5,713,170
Dawson	1,457	1,094,341	---	---	7,095,000	14,837,000	90,000	---	23,116,341	1,890,000	4,952,510
Dayton	10,086	350,000	---	---	19,280,000	---	---	---	19,630,000	9,805,000	419,402
De Graff	107	---	---	---	---	107,000	---	---	107,000	---	55,883
Deephaven	3,812	1,110,000	---	---	---	---	---	---	1,110,000	---	254,873
Deer Creek	329	---	---	---	---	266,300	---	---	266,300	---	62,000
Deer River	896	3,615,000	---	---	---	3,393,546	---	---	7,008,546	---	1,898,400
Deerwood	530	---	---	---	395,000	---	---	---	395,000	---	1,470,319
Delano	7,155	16,685,689	4,435,000	---	9,135,000	15,409,311	---	---	45,665,000	5,535,000	14,230,725
Delhi	49	---	---	---	---	53,956	---	---	53,956	---	4,212
Dellwood	1,160	2,533,000	---	---	---	---	---	---	2,533,000	---	---
Dennison	224	337,925	---	---	---	---	---	---	337,925	337,925	---
Dent	171	---	---	---	---	401,000	---	---	401,000	---	---
Detroit Lakes	10,003	---	---	---	27,945,000	---	8,244,892	---	36,189,892	---	22,154,935
Dexter	327	---	---	---	153,000	205,000	---	---	358,000	---	---
Dilworth	4,804	---	---	---	23,350,000	---	---	---	23,350,000	1,055,000	116,591
Dodge Center	2,952	---	---	---	3,172,000	---	---	---	3,172,000	---	3,010,000
Donnelly	220	---	---	---	40,000	---	---	---	40,000	---	---
Dover	777	---	---	---	---	---	---	---	---	---	456,000
Dovray	57	---	---	---	---	169,000	---	---	169,000	---	---
Duluth	86,788	82,795,000	---	---	---	30,296,091	---	---	113,091,091	44,400,000	39,694,010
Dumont	70	---	---	---	---	173,000	---	---	173,000	---	324,179
Dundas	1,995	3,185,000	---	---	---	1,615,000	---	---	4,800,000	---	---
Dundee	75	---	---	---	---	213,000	---	---	213,000	---	---
Dunnell	131	---	---	---	---	---	---	---	---	---	148,425
Eagan	69,299	28,770,000	6,865,000	---	770,000	---	---	---	36,405,000	8,385,000	---

*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, 2023

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					
Eagle Bend	542	---	---	---	937,000	990,000	---	---	1,927,000	415,000	2,062,600
Eagle Lake	3,266	2,536,000	---	---	---	462,000	---	---	2,998,000	---	208,000
East Bethel	11,992	---	---	---	---	15,215,000	---	---	15,215,000	---	2,000,000
East Grand Forks	8,937	---	---	---	2,465,000	---	---	---	2,465,000	560,000	8,157,618
East Gull Lake	1,104	---	---	---	520,000	---	---	---	520,000	150,000	1,639,000
Easton	176	---	---	---	---	2,914,000	---	---	2,914,000	---	---
Echo	241	---	---	---	---	1,238,000	---	---	1,238,000	---	---
Eden Prairie	64,600	13,640,000	---	---	1,589,000	9,995,000	---	---	25,224,000	2,999,000	2,394,365
Eden Valley	1,066	---	---	---	1,260,000	---	---	---	1,260,000	---	4,782,104
Edgerton	1,249	---	---	---	---	---	---	---	---	---	2,509,532
Edina	54,480	26,580,000	7,295,000	---	25,713,000	51,834,000	11,860,000	---	123,282,000	14,797,000	3,146,446
Effie	100	---	---	---	---	---	---	---	---	---	238,000
Elbow Lake	1,279	---	---	---	115,000	---	13,220,000	---	13,335,000	---	4,566,003
Elgin	1,140	---	---	---	1,060,000	---	---	---	1,060,000	---	1,350,994
Elizabeth	166	---	---	---	---	109,000	---	---	109,000	---	1,727,647
Elk River	27,232	53,310,000	---	---	---	8,185,000	27,960,000	---	89,455,000	---	327,813
Elko New Market	5,200	8,110,000	---	---	1,170,000	210,000	---	---	9,490,000	745,000	8,287,151
Elkton	137	---	---	---	---	---	---	---	---	---	152,000
Ellendale	664	---	---	---	939,000	175,000	---	---	1,114,000	939,000	955,571
Ellsworth	478	---	---	---	---	115,000	---	---	115,000	---	---
Elmore	544	60,000	---	---	188,000	2,929,000	---	---	3,177,000	---	---
Ely	3,249	1,370,000	---	---	---	4,665,000	838,000	---	6,873,000	6,035,000	2,263,718
Elysian	745	---	---	---	4,263,200	2,601,800	---	---	6,865,000	---	78,383
Emily	869	210,000	---	---	275,000	945,000	---	---	1,430,000	1,155,000	615,061
Empire	3,070	1,735,000	---	---	---	---	---	---	1,735,000	---	---
Erskine	384	---	---	---	---	217,380	---	---	217,380	217,380	370,105
Evan	59	---	---	---	---	---	---	---	---	---	270,000
Evansville	596	---	---	---	705,000	---	---	---	705,000	300,000	1,224,598
Eveleth	3,521	---	---	---	2,129,507	213,133	---	---	2,342,640	---	4,749,094
Excelsior	2,361	22,660,000	6,325,000	---	---	---	---	---	28,985,000	---	483,000
Eyota	2,036	6,218,000	---	---	---	---	---	---	6,218,000	1,380,000	---

*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, 2023

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					
Fairfax	1,206	---	---	---	---	5,065,000	---	---	5,065,000	---	694,436
Fairmont	10,290	---	---	---	16,335,000	---	---	---	16,335,000	4,305,000	22,474,671
Falcon Heights	5,640	---	---	---	1,310,000	---	---	---	1,310,000	---	---
Faribault	24,217	5,100,000	---	---	1,430,000	---	---	---	6,530,000	4,595,000	17,662,207
Farmington	23,895	8,400,000	---	---	---	465,000	---	---	8,865,000	2,965,000	2,239,292
Federal Dam	125	---	---	---	---	---	---	---	---	---	17,063
Felton	173	---	---	---	---	---	---	---	---	---	635,260
Fergus Falls	14,144	8,980,000	1,670,000	---	1,300,000	3,925,000	---	914,320	16,789,320	---	1,071,498
Fifty Lakes	457	---	---	---	---	---	---	---	---	---	65,384
Finlayson	319	274,060	---	---	---	---	131,367	---	405,427	---	182,626
Fisher	401	---	---	---	---	870,000	---	---	870,000	---	246,836
Flensburg	209	---	---	---	---	56,000	---	---	56,000	---	---
Floodwood	512	---	---	---	---	28,000	---	---	28,000	---	441,951
Foley	2,705	---	---	---	3,954,000	---	---	---	3,954,000	---	10,537,736
Forada	168	---	---	---	---	1,245,000	---	---	1,245,000	1,245,000	---
Forest Lake	21,502	21,305,000	---	---	---	12,760,000	---	---	34,065,000	225,000	---
Foreston	570	---	---	---	215,000	35,000	---	---	250,000	250,000	---
Fosston	1,385	1,562,000	750,000	---	3,368,000	961,000	---	---	6,641,000	1,652,000	4,483,780
Fountain	414	---	---	---	---	---	---	---	---	---	304,641
Franklin	512	---	---	---	---	3,440,000	---	---	3,440,000	---	15,835
Frazee	1,318	---	1,518,000	---	1,454,000	70,000	---	---	3,042,000	---	2,315,264
Freeborn	253	---	---	---	---	1,015,000	---	---	1,015,000	---	71,200
Freeport	679	---	---	---	170,000	1,097,000	---	---	1,267,000	170,000	2,233,110
Fridley	30,258	62,510,000	11,970,000	---	---	2,440,000	---	---	76,920,000	---	1,326,700
Frost	215	---	---	---	---	689,000	---	---	689,000	---	---
Fulda	1,347	183,000	---	---	---	623,000	---	---	806,000	---	---
Garfield	346	182,000	---	---	---	891,163	---	---	1,073,163	---	200,000
Garrison	204	40,000	---	---	---	---	---	---	40,000	---	---
Garvin	124	---	---	---	---	226,000	---	---	226,000	---	---
Gary	226	---	---	---	---	1,749,052	---	---	1,749,052	705,000	---
Gaylord	2,324	5,447,830	---	---	7,109,365	5,155,635	---	---	17,712,830	812,609	---

*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, 2023

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			
Gem Lake	557	855,000	---	---	---	---	---	---	855,000	340,000	---
Ghent	380	---	---	---	---	---	---	---	---	---	1,188,000
Gibbon	790	1,545,000	---	---	---	---	---	---	1,545,000	---	2,092,000
Glencoe	5,704	1,470,000	350,000	---	20,092,000	---	491,000	---	22,403,000	2,562,000	12,289,566
Glenwood	2,653	1,952,134	---	---	---	---	368,211	---	2,320,345	---	1,092,000
Glyndon	1,366	10,570,000	---	---	---	937,000	---	---	11,507,000	1,312,000	492,391
Golden Valley	22,305	4,230,000	665,000	---	36,910,000	15,570,000	---	---	57,375,000	15,265,000	---
Gonvick	276	---	---	---	---	384,000	---	---	384,000	---	215,022
Goodhue	1,278	1,414,069	---	---	585,088	745,000	---	---	2,744,157	---	---
Goodridge	100	---	---	---	---	---	---	---	---	---	9,000
Goodview	4,152	2,160,000	---	---	665,000	---	---	---	2,825,000	---	1,305,932
Graceville	524	---	---	---	---	5,439,900	---	---	5,439,900	1,030,000	88,353
Granada	286	---	---	---	---	172,000	---	---	172,000	---	164,766
Grand Marais	1,359	1,445,000	---	---	2,110,000	2,815,000	---	---	6,370,000	2,110,000	172,000
Grand Meadow	1,142	3,521,500	---	---	---	1,078,500	---	---	4,600,000	---	3,598,930
Grand Rapids	11,183	27,855,000	540,000	---	4,620,000	7,149,000	---	---	40,164,000	3,579,000	10,810,366
Granite Falls	2,687	50,000	---	---	10,580,000	18,610,513	1,615,000	---	30,855,513	2,005,639	440,639
Grant	4,188	1,039,000	---	---	---	---	---	---	1,039,000	---	---
Green Isle	671	---	---	---	---	615,000	1,188,474	---	1,803,474	---	421,362
Greenbush	667	---	---	---	---	68,258	---	---	68,258	---	1,851,369
Greenfield	3,083	320,000	---	---	2,820,000	---	---	---	3,140,000	---	60,000
Greenwald	202	92,141	---	---	---	---	---	---	92,141	---	---
Grey Eagle	328	165,000	---	---	---	1,605,000	---	---	1,770,000	165,000	---
Grove City	625	1,898,098	---	---	---	4,412,000	600,000	---	6,910,098	---	326,712
Grygla	186	---	---	---	63,500	---	---	---	63,500	---	---
Hackensack	306	---	---	---	---	403,383	---	---	403,383	---	489,868
Hadley	61	---	---	---	---	706,000	---	---	706,000	---	---
Hallock	850	152,000	---	---	665,000	584,000	---	---	1,401,000	895,000	---
Halstad	550	---	---	---	---	---	---	---	---	---	1,268,000
Ham Lake	16,494	555,000	---	---	---	---	---	---	555,000	---	30,028
Hamburg	589	---	---	---	---	610,000	---	---	610,000	610,000	1,344,089

*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, 2023

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	717	---	---	---	1,672,000	---	1,035,000	---	2,707,000	1,035,000	205,000
Hancock	864	2,000,000	---	---	117,000	1,594,000	---	---	3,711,000	---	25,429
Hanley Falls	241	---	---	---	---	1,042,000	---	---	1,042,000	705,000	3,019,407
Hanover	4,089	---	---	---	1,155,000	---	---	---	1,155,000	---	---
Hanska	380	---	---	---	2,070,000	195,000	---	---	2,265,000	---	771,072
Harmony	1,047	16,000	---	---	---	---	---	---	16,000	---	3,100,267
Harris	1,110	---	---	---	---	---	---	---	---	---	4,400,200
Hartland	317	---	---	---	---	1,066,000	---	---	1,066,000	---	---
Hastings	22,470	2,370,000	1,085,000	---	14,515,000	7,080,000	---	---	25,050,000	1,075,000	411,558
Hawley	2,285	---	160,000	---	5,790,000	---	---	---	5,950,000	---	1,766,000
Hayfield	1,363	---	---	---	---	50,000	369,000	---	419,000	419,000	4,050,109
Hayward	245	---	---	---	---	32,000	---	---	32,000	---	106,332
Hazel Run	55	56,400	---	---	---	43,000	---	---	99,400	---	---
Hector	986	---	---	---	---	7,387,000	---	---	7,387,000	---	212,884
Henderson	982	785,000	---	---	---	9,055,000	---	---	9,840,000	---	1,076,000
Hendricks	630	256,000	1,233,000	---	---	---	2,158,084	---	3,647,084	---	17,080
Hendrum	285	107,000	---	---	---	134,000	---	---	241,000	---	522,837
Henning	846	89,135	---	---	---	2,974,999	2,690,000	---	5,754,134	---	3,226,499
Henriette	59	---	---	---	---	---	---	---	---	---	37,200
Herman	387	---	---	---	---	1,526,000	---	---	1,526,000	780,000	446,707
Hermantown	10,555	30,870,000	---	---	---	---	---	---	30,870,000	7,660,000	182,530
Heron Lake	598	---	110,000	---	---	682,000	---	---	792,000	---	1,397,456
Hibbing	16,028	---	680,000	---	---	3,150,000	---	---	3,830,000	680,000	6,844,375
Hill City	606	---	---	---	---	740,000	---	---	740,000	740,000	226,000
Hills	673	---	---	---	---	---	---	---	---	---	4,829
Hinckley	1,930	---	---	---	---	700,000	---	---	700,000	---	3,198,928
Hitterdal	215	---	---	---	---	---	---	---	---	---	305,023
Hoffman	706	2,110,000	---	---	---	1,082,000	---	---	3,192,000	2,110,000	1,143,562
Hokah	540	---	---	---	---	309,000	---	---	309,000	---	1,396,261
Holdingford	740	782,000	---	---	---	3,161,000	---	---	3,943,000	782,000	88,890
Holloway	86	---	---	---	---	---	---	---	---	---	183,000

*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, 2023

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	18,441	47,815,000	8,710,000	---	960,000	23,385,000	---	---	80,870,000	11,005,000	1,310,000
Houston	978	261,000	---	---	650,000	998,000	---	---	1,909,000	---	2,192,437
Howard Lake	2,180	910,000	1,213,000	---	105,000	1,210,000	1,174,133	---	4,612,133	1,663,000	4,329,000
Hoyt Lakes	1,997	1,335,000	---	---	---	3,555,000	---	---	4,890,000	---	3,339,753
Hugo	17,044	15,555,000	---	---	180,000	---	---	---	15,735,000	---	---
Hutchinson	14,828	13,205,000	---	---	13,915,000	6,230,000	19,255,000	---	52,605,000	8,885,000	5,157,621
Independence	3,916	4,175,000	---	---	205,000	---	---	---	4,380,000	---	---
International Falls	5,637	---	---	---	---	4,400,000	6,185,000	---	10,585,000	6,185,000	1,304,939
Inver Grove Heights	36,219	21,785,000	---	---	3,495,000	9,690,000	---	---	34,970,000	13,730,000	100,310
Iona	164	---	---	---	---	546,000	---	---	546,000	546,000	---
Iron Junction	108	---	---	---	---	231,000	---	---	231,000	---	30,406
Isanti	7,386	1,325,000	---	---	190,000	3,110,000	---	---	4,625,000	1,470,000	3,556,056
Isle	820	---	---	---	---	6,405,000	---	---	6,405,000	2,180,000	995,172
Ivanhoe	540	---	---	---	---	2,031,793	321,838	---	2,353,631	321,838	190,722
Jackson	3,309	295,000	1,400,000	---	4,210,950	10,424,050	---	---	16,330,000	---	4,216,999
Janesville	2,476	---	---	---	5,497,902	2,827,099	---	---	8,325,001	700,000	597,773
Jasper	599	---	---	---	---	28,000	---	---	28,000	---	82,308
Jeffers	338	---	---	---	547,000	---	---	---	547,000	---	126,000
Jenkins	509	358,000	---	---	---	---	---	---	358,000	---	---
Jordan	7,022	8,715,000	---	---	765,000	9,725,000	---	---	19,205,000	165,000	730,000
Kandiyohi	563	---	---	---	---	280,000	---	---	280,000	---	2,101,500
Karlstad	674	---	---	---	---	343,480	---	---	343,480	---	1,813,000
Kasson*	7,140	7,000,000	659,000	---	4,299,596	6,495,404	---	---	18,454,000	659,000	3,933,048
Keewatin	985	---	---	---	---	---	---	---	---	---	357,259
Kelliher	259	---	---	---	---	656,047	---	---	656,047	---	---
Kellogg	423	---	---	---	---	44,000	---	---	44,000	44,000	542,881
Kennedy	188	---	---	---	---	---	---	---	---	---	21,671
Kenneth	63	---	---	---	---	153,500	---	---	153,500	---	---
Kent	63	---	---	---	---	---	---	---	---	---	129,654
Kenyon	1,916	---	---	---	9,545,243	---	---	---	9,545,243	---	1,604,616
Kerkhoven	799	---	---	---	886,000	726,000	97,331	---	1,709,331	---	149,000

*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, 2023

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			
Kettle River	168	---	---	---	---	458,000	---	---	458,000	---	128,000
Kiester	487	---	---	---	---	---	---	---	---	---	48,933
Kilkenny	154	---	---	---	---	---	---	---	---	---	79,000
Kimball	849	---	---	---	3,633,000	200,000	---	---	3,833,000	3,123,000	351,000
La Crescent	5,275	8,610,000	---	---	2,095,000	3,090,000	---	---	13,795,000	3,305,000	490,853
La Prairie	641	394,000	---	---	---	---	---	---	394,000	---	---
La Salle	75	---	---	---	---	531,000	---	---	531,000	---	---
Lafayette	480	---	---	---	1,968,000	---	---	---	1,968,000	---	360,000
Lake Benton	672	---	---	---	---	3,358,000	---	---	3,358,000	---	98,234
Lake Bronson	168	601,000	---	---	---	---	---	---	601,000	---	---
Lake City	5,518	---	---	---	2,303,000	1,000,000	---	---	3,303,000	---	606,376
Lake Crystal	2,513	2,970,000	---	---	3,715,000	2,055,000	190,000	---	8,930,000	620,000	---
Lake Elmo	14,033	30,870,000	---	---	---	28,115,000	---	---	58,985,000	2,605,000	555,000
Lake Henry	77	---	---	---	---	62,000	---	---	62,000	---	238,876
Lake Lillian	243	---	---	---	473,977	533,931	---	---	1,007,908	---	3,211,344
Lake Park	711	---	---	---	---	---	70,000	---	70,000	---	2,271,563
Lake Shore	1,122	1,715,000	---	---	---	---	---	---	1,715,000	---	---
Lake Wilson	248	266,703	---	---	---	---	---	---	266,703	---	201,803
Lakefield	1,738	---	---	---	---	4,627,000	---	---	4,627,000	992,000	12,340,107
Lakeland	1,656	295,000	---	---	---	195,000	---	---	490,000	490,000	---
Lakeville	75,217	70,335,000	---	---	57,630,000	5,590,000	12,130,000	---	145,685,000	27,035,000	17,473,551
Lamberton	780	4,675,200	---	---	---	1,692,800	---	---	6,368,000	1,495,000	---
Lancaster	355	---	---	---	---	---	---	---	---	---	287,067
Landfall	794	---	---	---	---	---	---	---	---	---	22,017
Lanesboro	727	738,464	---	---	204,000	150,000	---	---	1,092,464	84,000	8,363,159
Laporte	139	545,000	---	---	---	---	---	---	545,000	---	---
Lauderdale	2,275	700,000	---	---	---	---	---	---	700,000	---	---
Le Center	2,529	---	---	---	6,251,296	2,478,704	---	---	8,730,000	2,965,000	1,088,897
Le Sueur	4,236	11,640,000	---	---	---	5,400,000	2,740,000	---	19,780,000	640,000	11,157,726
LeRoy	959	650,000	---	---	---	3,335,000	---	---	3,985,000	---	---
Lester Prairie	1,906	---	---	---	424,947	---	---	---	424,947	---	1,576,961

*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, 2023

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					
Lewiston	1,521	---	---	---	4,590,000	1,696,000	---	---	6,286,000	---	1,612,473
Lewisville	211	980,000	---	---	---	726,000	---	---	1,706,000	726,000	226,000
Lexington	2,830	1,375,000	---	---	---	255,000	---	---	1,630,000	---	3,849
Lilydale	822	---	---	---	---	---	---	---	---	---	1,882,555
Lindstrom	4,938	---	---	---	6,200,000	765,000	---	---	6,965,000	765,000	208,000
Lino Lakes	22,322	7,630,000	280,000	---	415,000	5,715,000	3,110,000	---	17,150,000	165,000	35,475
Lismore	197	---	---	---	---	565,000	---	---	565,000	---	---
Litchfield	6,576	12,610,000	---	---	---	655,000	5,805,000	---	19,070,000	15,295,000	10,992,847
Little Canada	10,395	2,520,000	---	---	---	---	---	---	2,520,000	435,000	10,735
Little Falls	9,069	19,261,000	---	---	---	---	---	---	19,261,000	1,430,000	14,356,855
Littlefork	542	---	335,000	---	128,000	4,191,442	---	---	4,654,442	---	361,940
Long Beach	337	---	---	---	---	170,000	---	---	170,000	170,000	---
Long Lake	1,716	---	---	---	1,855,000	---	---	---	1,855,000	---	---
Long Prairie	3,744	6,980,000	---	685,000	1,550,000	11,150,000	---	---	20,365,000	3,620,000	9,932,351
Longville	154	---	---	---	---	635,500	---	---	635,500	101,000	---
Lonsdale	4,909	---	920,000	---	13,270,000	---	585,000	---	14,775,000	3,447,000	854,000
Loretto	673	1,425,000	---	---	---	---	---	---	1,425,000	---	99,000
Lowry	329	---	---	---	---	1,065,000	---	---	1,065,000	---	1,033,100
Lucan	210	---	---	---	---	1,147,328	---	---	1,147,328	---	136,964
Luverne	4,942	6,570,000	---	---	---	10,010,000	14,760,000	---	31,340,000	2,645,000	---
Lyle	521	---	---	---	---	---	---	---	---	---	148,000
Lynd	431	---	---	---	---	48,881	---	---	48,881	---	2,631
Mabel	715	---	---	---	---	2,660,000	---	---	2,660,000	---	1,017,480
Madelia	2,402	---	---	---	3,067,000	5,425,000	3,965,000	---	12,457,000	---	831,000
Madison	1,511	6,615,000	---	---	5,335,000	335,000	---	---	12,285,000	---	829,000
Madison Lake	1,306	---	---	---	3,642,110	2,431,890	---	---	6,074,000	---	1,635,376
Magnolia	190	---	---	---	---	245,000	---	---	245,000	245,000	---
Mahnomen	1,210	1,550,000	---	---	---	7,539,073	---	---	9,089,073	---	304,167
Mahtomedi	8,206	---	---	---	14,195,000	5,235,000	---	---	19,430,000	---	---
Manchester	53	60,000	---	---	---	---	---	---	60,000	36,000	---
Mankato	45,995	920,000	2,525,000	---	46,033,000	17,960,000	---	---	67,438,000	---	15,871,304

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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, 2023

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			
Mantorville	1,111	---	---	---	505,000	765,000	---	---	1,270,000	---	1,048,220
Maple Grove	71,676	82,980,000	---	---	---	---	---	---	82,980,000	22,780,000	4,484,671
Maple Lake	2,215	---	---	---	7,975,000	2,580,000	---	---	10,555,000	1,200,000	673,000
Maple Plain	1,951	---	---	---	4,226,522	4,548,478	---	---	8,775,000	---	725,058
Mapleton	1,680	---	---	---	8,035,000	---	---	---	8,035,000	1,045,000	1,013,240
Mapleview	141	---	---	---	---	33,000	---	---	33,000	---	---
Maplewood	41,989	13,895,000	585,000	---	32,305,000	3,180,000	---	---	49,965,000	16,490,000	794,426
Marble	612	---	---	---	---	---	---	---	---	---	122,897
Marine on Saint Croix	704	780,000	---	---	---	---	---	---	780,000	---	---
Marshall	13,897	10,495,000	1,885,000	---	17,902,264	8,252,737	6,590,000	---	45,125,001	3,270,000	13,208,134
Mayer	2,581	---	---	---	5,254,000	400,000	---	---	5,654,000	---	1,484,000
Maynard	306	265,000	---	---	---	415,000	---	---	680,000	415,000	1,868,483
Mazeppa	861	---	---	---	170,000	2,272,000	---	---	2,442,000	---	---
McGrath	41	22,900	---	---	---	---	---	---	22,900	---	---
McGregor	376	---	---	---	---	1,053,000	---	---	1,053,000	1,053,000	333,000
McIntosh	584	722,000	---	---	---	1,565,000	---	---	2,287,000	1,205,000	285,994
McKinley	101	---	---	---	---	---	---	---	---	---	19,454
Medford	1,357	---	---	---	440,000	---	---	---	440,000	---	2,295,000
Medicine Lake	342	910,000	---	---	---	---	---	---	910,000	---	---
Medina	7,580	---	---	---	8,430,000	---	---	---	8,430,000	5,385,000	---
Melrose	3,588	720,000	---	---	---	---	---	---	720,000	---	1,958,000
Menahga	1,375	1,230,000	---	---	410,000	3,915,000	---	---	5,555,000	1,330,000	923,000
Mendota Heights	11,670	5,875,000	---	---	14,690,000	---	---	---	20,565,000	1,120,000	488,321
Mentor	101	---	---	---	---	---	---	---	---	---	126,127
Middle River	299	---	257,000	---	---	162,800	---	---	419,800	---	145,665
Milaca	3,043	1,875,000	---	---	30,000	886,000	---	---	2,791,000	30,000	154,367
Milan	416	---	---	---	---	1,201,000	---	---	1,201,000	---	45,537
Milroy	254	2,040,908	---	---	---	95,000	---	---	2,135,908	---	---
Miltona	441	---	---	---	---	1,236,000	---	---	1,236,000	---	187,641
Minneapolis	433,633	659,195,000	---	11,190,000	73,855,000	---	---	---	744,240,000	101,085,000	116,792,617
Minneota	1,361	---	---	---	130,000	---	---	---	130,000	---	2,040,951

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2023

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			
Minnesota City	200	215,770	---	---	---	---	---	---	215,770	---	---
Minnesota Lake	660	---	---	---	---	---	---	---	---	---	143,000
Minnetonka	54,850	26,360,000	---	---	---	31,320,000	---	---	57,680,000	7,315,000	663,403
Minnetonka Beach	535	9,420,000	---	---	---	---	---	---	9,420,000	---	---
Minnetrista	8,896	2,280,000	---	---	8,280,000	5,755,000	---	---	16,315,000	---	6,232,364
Montevideo	5,270	5,745,000	---	---	4,035,000	2,620,000	4,700,000	---	17,100,000	---	3,989,000
Montgomery	3,505	---	---	---	8,448,100	7,011,900	270,000	---	15,730,000	---	2,735,094
Monticello	14,840	12,135,000	---	---	5,680,000	---	---	---	17,815,000	---	1,378,000
Montrose	3,899	10,467,000	---	---	---	---	---	---	10,467,000	785,000	1,308,622
Moorhead	45,228	---	1,545,000	---	153,250,000	8,675,000	14,925,000	---	178,395,000	61,665,000	47,787,849
Moose Lake	2,757	522,000	---	---	260,000	3,560,000	930,000	---	5,272,000	---	2,939,942
Mora	3,786	4,354,999	---	---	---	---	2,835,000	---	7,189,999	724,999	3,757,291
Morgan	876	---	---	---	---	12,244,129	293,722	---	12,537,851	---	2,691
Morris	5,161	4,523,000	---	---	1,490,000	---	---	---	6,013,000	---	5,109,873
Morristown	949	3,145,000	---	---	---	---	---	---	3,145,000	1,080,000	---
Morton	400	---	---	---	---	1,285,000	---	---	1,285,000	---	499,696
Motley	680	800,000	---	---	---	---	---	---	800,000	190,000	3,101,000
Mound	9,420	2,625,000	2,083,000	---	6,535,786	22,109,213	---	---	33,352,999	14,632,999	---
Mounds View	13,111	4,965,075	---	---	---	5,145,000	---	---	10,110,075	165,075	---
Mountain Iron	2,867	240,000	---	---	---	---	1,120,000	---	1,360,000	240,000	9,690,195
Mountain Lake	1,954	7,425,000	1,555,000	---	11,350,025	---	3,297,569	---	23,627,594	---	123,560
Murdock	305	---	---	---	---	---	---	---	---	---	1,565,612
Nashwauk	962	---	---	---	---	---	---	---	---	---	2,937,440
Nerstrand	270	168,000	---	---	---	745,000	---	---	913,000	745,000	92,611
Nevis	390	---	---	---	---	10,410	---	---	10,410	---	14,549
New Auburn	413	---	---	---	937,855	163,905	---	---	1,101,760	1,012,760	---
New Brighton	24,150	9,545,000	21,025,000	---	2,890,000	---	---	---	33,460,000	---	---
New Germany	488	1,630,000	---	---	---	5,104,400	---	---	6,734,400	1,116,700	---
New Hope	21,733	34,050,000	5,125,000	---	---	---	---	---	39,175,000	5,125,000	1,171,649
New London	1,291	2,420,000	---	---	---	---	---	---	2,420,000	1,575,000	3,433,989
New Munich	356	---	---	---	---	---	---	---	---	---	1,128,000

*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, 2023

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 Prague	8,283	1,730,000	---	---	7,797,846	7,330,154	262,000	---	17,120,000	11,068,000	23,543,000
New Richland	1,222	---	---	---	786,000	---	---	---	786,000	---	1,212,618
New Trier	87	---	---	---	---	---	---	---	---	---	60,000
New Ulm	14,083	---	---	---	10,850,000	20,490,000	---	---	31,340,000	4,290,000	1,175,216
New York Mills	1,364	1,651,000	---	---	1,695,000	624,000	---	---	3,970,000	---	2,675,258
Newfolden	341	---	---	---	55,000	22,000	---	---	77,000	---	543,973
Newport	4,288	11,240,000	---	---	---	2,660,000	---	---	13,900,000	---	---
Nicollet	1,136	143,000	140,000	---	975,000	1,105,000	---	---	2,363,000	---	1,639,000
Nielsville	76	---	---	---	---	111,300	---	---	111,300	---	---
Nisswa	2,121	1,125,000	---	---	---	385,000	---	---	1,510,000	---	5,429,586
North Branch	11,858	243,000	3,555,000	---	905,000	2,730,000	3,393,000	---	10,826,000	10,826,000	8,121,132
North Mankato	14,329	10,535,000	105,000	735,000	12,810,000	12,245,000	---	---	36,430,000	5,060,000	1,180,900
North Oaks	5,570	---	---	---	---	---	---	---	---	---	271,690
North Saint Paul	13,015	6,070,000	7,065,000	---	5,999,438	14,890,562	---	---	34,025,000	5,255,000	303,802
Northfield	21,334	22,680,000	146,500	---	7,960,000	18,435,000	19,484,872	---	68,706,372	350,000	1,505,509
Northome	156	---	---	---	---	---	---	---	---	---	2,871,363
Northrop	218	---	---	---	---	945,000	---	---	945,000	---	251,000
Norwood Young America	4,092	6,855,000	---	---	3,182,095	7,192,905	---	---	17,230,000	5,780,000	1,249,000
Nowthen	4,595	---	---	---	3,305,000	---	---	---	3,305,000	---	---
Oak Grove	9,179	---	---	---	---	---	---	---	---	---	508,000
Oak Park Heights	4,820	2,605,000	---	---	635,000	---	---	---	3,240,000	---	135,944
Oakdale	28,169	---	3,290,000	---	18,975,000	400,000	---	---	22,665,000	375,000	910,736
Odessa	96	---	---	---	---	235,000	---	---	235,000	---	35,502
Odin	111	---	---	---	---	130,000	---	---	130,000	---	29,951
Ogema	204	---	---	---	---	---	---	---	---	---	294,300
Ogilvie	397	---	18,000	---	---	740,000	---	---	758,000	18,000	1,014,235
Okabena	205	---	---	---	---	141,000	---	---	141,000	---	117,945
Oklee	411	---	---	---	---	---	---	---	---	---	9,879
Olivia	2,290	---	1,425,000	---	3,635,000	5,150,000	---	---	10,210,000	855,000	11,958,672
Onamia	831	---	---	---	---	1,164,295	---	---	1,164,295	---	---
Ormsby	122	63,819	---	---	---	570,000	---	---	633,819	---	26,746

*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, 2023

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			
Orono	8,383	16,555,000	---	---	---	555,000	---	---	17,110,000	---	484,900
Oronoco	1,751	---	---	---	162,000	---	---	---	162,000	---	5,346,959
Orr	208	---	---	---	---	---	---	---	---	---	192,000
Ortonville	1,992	1,680,000	---	---	---	503,429	---	---	2,183,429	2,070,000	21,364,302
Osakis	1,776	---	---	---	620,000	1,706,000	---	---	2,326,000	115,000	2,630,114
Oslo	230	23,300	---	---	---	10,000	1,213,000	---	1,246,300	---	322,051
Osseo	2,674	12,605,000	255,000	---	---	---	790,000	---	13,650,000	---	---
Ostrander	231	---	---	---	---	1,834,453	---	---	1,834,453	---	---
Otsego	23,132	---	---	---	3,055,000	10,195,000	---	---	13,250,000	1,475,000	35,586,609
Ottertail	694	495,000	---	---	---	630,000	---	---	1,125,000	630,000	148,675
Owatonna	26,647	9,805,000	140,000	---	3,500,000	1,920,000	---	---	15,365,000	290,000	24,945,661
Palisade	159	---	---	---	---	---	---	---	---	---	95,946
Park Rapids	4,244	---	---	---	7,015,000	2,755,000	---	---	9,770,000	5,430,000	1,353,133
Parkers Prairie	1,023	---	---	---	---	2,861,000	---	---	2,861,000	---	250,000
Paynesville	2,545	---	---	---	3,840,000	2,365,000	---	---	6,205,000	---	3,561,980
Pease	247	93,674	---	---	---	101,000	---	---	194,674	---	---
Pelican Rapids	2,564	4,263,750	---	---	1,964,100	52,149	---	---	6,279,999	122,850	6,953,829
Pemberton	230	---	---	---	---	---	---	---	---	---	951,096
Pennock	474	85,000	---	---	---	1,390,000	---	---	1,475,000	795,000	---
Pequot Lakes	2,483	1,833,000	---	---	---	600,000	---	---	2,433,000	---	336,756
Perham	3,618	1,845,000	---	---	8,015,000	8,055,000	1,259,000	---	19,174,000	5,804,000	8,566,566
Perley	110	---	---	---	---	277,139	---	---	277,139	---	---
Peterson	234	---	---	---	229,000	497,000	---	---	726,000	---	---
Pierz	1,451	27,000	---	---	---	---	---	---	27,000	---	341,703
Pillager	523	---	---	---	277,550	27,450	---	---	305,000	305,000	227,643
Pine City	3,668	850,000	---	---	4,228,000	5,668,000	---	---	10,746,000	---	---
Pine Island	3,888	---	---	---	8,108,000	3,650,000	---	---	11,758,000	3,489,231	272,000
Pine River	939	---	---	---	---	---	---	---	---	---	1,697,983
Pipestone	4,105	1,195,000	---	---	10,325,000	6,245,000	---	---	17,765,000	---	13,279,002
Plainview	3,494	645,000	---	---	---	5,587,000	---	---	6,232,000	645,000	769,422
Plato	328	---	---	---	---	---	---	---	---	---	163,419

*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, 2023

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			
Plummer	276	---	---	---	---	---	---	---	---	---	2,049,000
Plymouth	80,546	56,985,000	---	---	---	6,500,000	---	---	63,485,000	6,500,000	892,643
Porter	162	---	---	---	---	---	---	---	---	---	28,141
Preston	1,343	3,078,710	---	---	---	2,071,290	---	---	5,150,000	---	---
Princeton	5,388	2,781,000	---	---	525,000	13,555,147	---	---	16,861,147	610,000	6,510,000
Prinsburg	506	662,000	233,000	---	---	2,062,000	95,936	---	3,052,936	2,062,000	10,610
Prior Lake	28,915	13,875,000	30,000	---	7,910,000	5,945,000	---	---	27,760,000	30,000	859,081
Proctor	3,099	---	---	---	6,465,000	---	---	---	6,465,000	1,720,000	676,396
Quamba	107	419,000	---	---	---	---	---	---	419,000	---	---
Racine	454	---	---	---	---	---	---	---	---	---	1,332,000
Ramsey	28,899	38,230,000	---	---	1,250,000	---	---	---	39,480,000	8,810,000	1,495,000
Randall	603	29,000	---	---	---	---	---	---	29,000	29,000	1,408,000
Ranier	594	---	---	---	90,000	1,021,000	---	---	1,111,000	---	419,356
Raymond	787	---	---	---	405,000	---	---	---	405,000	---	2,143,000
Red Lake Falls	1,328	1,300,000	---	---	---	---	---	---	1,300,000	450,000	3,105,220
Red Wing	16,675	17,295,000	---	---	---	7,180,000	---	---	24,475,000	1,510,000	495,672
Redwood Falls	5,043	5,146,000	---	---	---	20,213,000	---	---	25,359,000	1,256,000	4,974,803
Remer	406	311,000	---	---	---	5,594	---	---	316,594	---	278,219
Renville	1,268	---	---	---	1,145,000	90,000	24,645	---	1,259,645	24,645	2,434,120
Revere	87	---	---	---	---	220,016	---	---	220,016	---	---
Rice	2,161	---	---	---	---	---	---	---	---	---	128,346
Rice Lake	4,177	5,315,044	---	---	1,725,000	---	---	---	7,040,044	---	529,968
Richfield	38,678	45,635,000	1,110,000	---	---	14,855,000	---	---	61,600,000	14,205,000	73,848
Richmond	1,485	3,037,000	---	---	---	40,000	---	---	3,077,000	---	6,322,387
Riverton	132	---	---	---	---	---	---	---	---	---	91,739
Robbinsdale	14,945	185,000	2,910,000	---	5,085,000	12,055,000	---	---	20,235,000	1,695,000	42,518,529
Rochester	122,969	27,355,000	18,285,000	---	---	66,290,000	172,783,000	---	284,713,000	96,240,000	2,607,802
Rockford	4,774	245,000	785,000	---	1,160,000	3,924,000	---	---	6,114,000	1,250,000	105,879
Rockville	2,411	3,270,000	---	---	---	1,115,000	---	---	4,385,000	---	487,000
Rogers	14,934	---	---	---	4,805,000	---	5,305,000	---	10,110,000	---	---
Rollingstone	695	---	---	---	---	1,120,000	---	---	1,120,000	---	8,865

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2023

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					
Rose Creek	404	257,000	---	---	---	---	---	---	257,000	---	---
Roseau	2,743	---	---	---	---	---	4,144,167	---	4,144,167	---	870,616
Rosemount	26,965	335,000	3,550,000	---	107,925,000	500,000	---	---	112,310,000	3,590,000	1,461,443
Roseville	35,892	9,970,000	---	2,005,000	---	2,095,000	---	---	14,070,000	---	32,676
Rothsay	496	1,480,000	---	---	---	1,544,000	---	---	3,024,000	---	270,222
Round Lake	365	---	---	---	---	---	---	---	---	---	61,745
Royalton	1,266	1,170,000	---	---	---	2,443,000	---	---	3,613,000	190,000	1,951,000
Rush City	3,339	1,035,000	---	---	1,780,000	220,000	---	---	3,035,000	---	736,200
Rushford	1,876	---	---	---	3,295,000	1,025,000	---	---	4,320,000	---	5,583,177
Rushford Village	806	623,000	---	---	---	53,804	---	---	676,804	---	150,000
Rushmore	356	---	---	---	---	2,161,000	---	---	2,161,000	---	308,876
Russell	346	---	---	---	183,000	727,000	---	---	910,000	---	991,000
Ruthton	222	---	---	---	---	---	---	---	---	---	246,000
Rutledge	219	139,941	---	---	---	---	---	---	139,941	---	---
Sabin	610	---	---	---	260,000	1,925,000	---	---	2,185,000	260,000	169,759
Sacred Heart	485	329,000	---	---	---	4,529,738	---	---	4,858,738	1,856,134	4,117,561
Saint Anthony	9,978	1,870,000	---	4,375,000	17,005,000	155,000	---	---	23,405,000	7,925,000	250,000
Saint Augusta	3,633	---	---	---	---	---	---	---	---	---	861,854
Saint Bonifacius	2,196	4,795,000	---	---	---	---	---	---	4,795,000	640,000	349,622
Saint Charles	4,037	7,758,000	---	---	937,761	927,239	---	---	9,623,000	2,673,000	669,000
Saint Clair	732	---	---	---	---	1,605,000	---	---	1,605,000	1,050,000	6,190
Saint Cloud	71,321	11,040,000	930,000	---	17,985,000	61,120,000	2,135,000	---	93,210,000	33,155,000	96,207,792
Saint Francis	8,585	---	---	---	18,035,000	17,470,000	---	---	35,505,000	---	2,617,000
Saint Hilaire	257	---	---	---	---	---	---	---	---	---	355,660
Saint James	4,700	3,671,458	---	---	---	17,227,008	---	---	20,898,466	991,458	85,872
Saint Joseph	6,969	9,530,000	---	---	9,415,000	2,320,000	---	---	21,265,000	1,120,000	4,702,137
Saint Leo	92	---	---	---	---	---	---	---	---	---	423,236
Saint Louis Park	49,345	58,160,000	570,000	---	6,870,000	21,860,000	---	---	87,460,000	2,235,000	241,472
Saint Martin	310	---	---	---	49,000	---	---	---	49,000	---	4,705,000
Saint Michael	21,075	5,815,000	---	---	4,555,000	---	5,305,000	---	15,675,000	1,845,000	---
Saint Paul	310,997	265,459,119	5,055,000	28,008,000	14,165,184	---	295,068,000	---	607,755,303	52,884,000	453,689,465

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2023

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			
Saint Paul Park	5,376	---	---	---	4,537,000	---	---	---	4,537,000	1,005,000	531,000
Saint Peter	11,960	---	2,460,000	---	11,260,000	11,734,001	29,079,591	---	54,533,592	9,513,000	21,269,495
Saint Stephen	798	826,000	---	---	---	---	---	---	826,000	---	(9)
Sanborn	318	---	---	---	---	630,000	---	---	630,000	---	---
Sandstone	2,558	1,480,000	---	---	35,000	360,000	---	---	1,875,000	---	3,175,158
Sargeant	51	20,000	---	---	---	---	---	---	20,000	---	---
Sartell	19,673	50,955,000	---	---	2,020,000	12,635,000	---	---	65,610,000	7,630,000	9,665,022
Sauk Centre	4,588	---	---	---	8,465,000	5,945,000	---	---	14,410,000	5,750,000	2,893,330
Sauk Rapids	13,835	---	---	---	4,260,000	4,740,000	---	---	9,000,000	---	3,566,917
Savage	33,159	3,235,000	---	---	24,545,000	6,270,000	---	---	34,050,000	---	1,244,869
Scandia	4,136	2,780,000	---	---	---	---	---	---	2,780,000	---	---
Scanlon	1,003	100,000	---	---	---	585,000	---	---	685,000	---	---
Seaforth	80	---	---	---	---	287,000	---	---	287,000	---	9,732
Sebeka	742	---	---	---	---	2,085,000	---	---	2,085,000	---	395,954
Shafer	1,205	50,000	---	---	---	1,000,000	---	---	1,050,000	345,000	---
Shakopee	46,037	26,505,000	17,455,000	---	---	---	---	---	43,960,000	---	690,690
Shelly	174	---	---	---	---	333,000	---	---	333,000	---	---
Sherburn	1,030	500,000	---	---	1,238,000	5,464,982	---	---	7,202,982	2,049,000	7,772,955
Shoreview	27,369	18,615,000	---	---	2,025,000	25,250,000	---	---	45,890,000	3,550,000	5,195,035
Shorewood	7,958	12,585,000	---	---	---	11,560,000	---	---	24,145,000	---	---
Silver Bay	1,826	---	---	---	---	---	---	---	---	---	2,674,694
Silver Lake	863	---	---	---	422,000	---	---	---	422,000	---	---
Skyline	279	---	---	---	---	---	---	---	---	---	2,075,000
Slayton	1,986	1,020,000	---	---	---	---	140,146	---	1,160,146	---	178,743
Sleepy Eye	3,522	---	---	---	11,567,000	2,620,000	---	---	14,187,000	5,485,000	1,719,117
South Haven	183	---	---	---	---	363,000	---	---	363,000	---	2,899,577
South Saint Paul	20,541	18,200,000	---	---	---	---	---	---	18,200,000	---	3,955,090
Spicer	1,087	505,000	---	---	5,405,000	240,000	---	---	6,150,000	---	---
Spring Grove	1,217	346,000	---	---	961,000	3,213,000	---	---	4,520,000	---	16,179
Spring Lake Park	7,360	663,676	---	---	---	---	---	---	663,676	---	12,747
Spring Park	1,728	608,750	---	---	---	2,466,250	---	---	3,075,000	---	---

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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, 2023

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			
Spring Valley	2,478	---	---	---	7,236,000	600,000	4,395,000	---	12,231,000	194,000	251,000
Springfield	2,010	262,443	---	---	3,989,325	1,205,675	1,300,000	---	6,757,443	1,300,000	808,563
Squaw Lake	102	---	---	---	---	---	---	---	---	---	88,191
Stacy	1,692	---	---	---	3,655,000	1,741,040	606,000	---	6,002,040	---	457,000
Staples	3,030	970,000	---	---	2,585,000	482,000	405,000	---	4,442,000	3,555,000	6,002,051
Starbuck	1,417	200,000	---	---	1,080,000	---	---	---	1,280,000	200,000	2,120,692
Stephen	568	60,000	---	---	---	1,952,000	---	---	2,012,000	1,512,000	393,319
Stewart	483	710,000	---	---	430,000	1,015,000	---	---	2,155,000	---	1,119,036
Stewartville	6,738	1,691,000	---	---	1,098,000	1,331,000	---	---	4,120,000	---	205,015
Stillwater	19,426	25,150,000	1,645,000	3,730,000	---	640,000	---	---	31,165,000	1,645,000	878,660
Stockton	813	---	---	---	---	---	---	---	---	---	540,000
Storden	218	---	---	---	653,000	465,000	---	---	1,118,000	---	38,068
Strandquist	63	81,100	---	---	---	---	---	---	81,100	---	---
Sturgeon Lake	455	---	---	---	---	---	---	---	---	---	3,950,000
Sunfish Lake	515	---	---	---	1,560,000	---	---	---	1,560,000	---	---
Swanville	329	---	---	---	---	---	---	---	---	---	1,631,000
Tamarack	71	---	---	---	---	---	---	---	---	---	10,310
Taylors Falls	1,067	---	605,000	---	300,000	---	---	---	905,000	300,000	338,000
Thief River Falls	8,701	---	---	---	14,610,000	15,220,000	---	---	29,830,000	---	561,487
Tonka Bay	1,593	---	---	---	---	2,275,000	---	---	2,275,000	---	1,536,000
Tower	426	---	180,000	---	178,000	---	791,000	---	1,149,000	---	2,104,058
Tracy	2,060	8,867,000	---	---	---	17,634,000	---	---	26,501,000	---	42,261
Trimont	691	247,000	---	---	---	38,877	---	---	285,877	---	762,759
Truman	1,070	280,000	---	---	---	1,050,000	910,000	---	2,240,000	910,000	1,346,066
Twin Valley	707	---	---	---	---	1,817,000	---	---	1,817,000	---	281,086
Two Harbors	3,556	5,840,000	---	---	---	---	---	---	5,840,000	---	17,204,128
Tyler	1,110	---	---	---	---	545,000	---	---	545,000	---	4,751,584
Ulen	478	---	---	---	---	1,090,848	---	---	1,090,848	---	989,000
Underwood	359	---	---	---	---	1,168,000	---	---	1,168,000	---	---
Upsala	482	---	547,000	---	---	34,000	---	---	581,000	34,000	205,000
Urbank	47	---	---	---	---	---	---	---	---	---	84,000

*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, 2023

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			
Utica	277	---	---	---	56,000	---	---	---	56,000	---	484,000
Vadnais Heights	13,025	4,377,000	---	---	---	---	---	---	4,377,000	4,377,000	400,000
Vergas	341	985,000	---	---	---	---	---	---	985,000	120,000	350,000
Verndale	506	---	---	---	---	1,263,000	---	---	1,263,000	10,000	1,537,342
Vernon Center	319	---	---	---	---	4,566,747	---	---	4,566,747	---	557,000
Vesta	271	---	---	---	---	683,000	---	---	683,000	---	---
Victoria	11,916	9,150,000	1,210,000	---	6,255,000	5,410,000	---	---	22,025,000	3,610,000	---
Viking	85	---	---	---	---	481,000	---	---	481,000	---	---
Villard	231	---	---	---	---	779,000	---	---	779,000	779,000	---
Virginia	8,302	33,839,000	---	---	---	22,035,000	---	---	55,874,000	805,000	25,975,356
Wabasha	2,580	---	---	---	4,064,000	135,000	---	---	4,199,000	---	2,364,565
Wabasso	735	---	140,000	---	1,013,000	1,864,000	---	---	3,017,000	280,000	494,109
Waconia	14,056	23,715,000	---	---	12,975,000	14,050,000	1,602,077	---	52,342,077	3,030,000	745,508
Wadena	4,332	2,155,000	---	---	4,585,000	---	1,196,000	---	7,936,000	491,000	8,439,421
Wahkon	240	540,000	---	---	---	---	---	---	540,000	---	250,000
Waite Park	8,354	12,585,000	---	---	1,000,000	430,000	---	---	14,015,000	430,000	294,763
Waldorf	227	---	---	---	---	3,439,000	---	---	3,439,000	---	72,742
Walker	990	---	---	---	---	---	---	---	---	---	5,783,689
Walnut Grove	739	1,285,000	---	---	1,835,000	---	---	---	3,120,000	2,040,000	---
Walters	64	---	---	---	31,438	76,751	---	---	108,189	---	---
Waltham	157	---	---	---	---	652,000	---	---	652,000	---	---
Wanamingo	1,164	---	130,000	---	2,231,000	2,803,000	---	---	5,164,000	---	200,000
Warren	1,551	425,000	---	---	2,513,000	2,530,000	---	---	5,468,000	2,955,000	5,311,657
Waseca	9,267	2,880,000	---	---	---	1,080,000	---	---	3,960,000	1,160,000	7,487,789
Watertown	4,906	---	---	597,000	3,307,000	3,920,000	---	---	7,824,000	---	10,944,644
Waterville	1,761	---	---	---	---	3,442,000	---	---	3,442,000	3,095,000	5,554,000
Watkins	1,022	3,675,000	---	---	---	---	---	---	3,675,000	3,675,000	1,088,784
Watson	175	267,000	---	---	---	1,325,000	---	---	1,592,000	615,000	17,328
Waubun	404	234,800	---	---	---	2,915,200	---	---	3,150,000	---	51,410
Waverly	2,108	---	---	---	499,000	7,080,000	---	---	7,579,000	---	3,153,029
Wayzata	4,549	---	16,540,000	---	3,585,000	3,835,000	---	---	23,960,000	3,205,000	662,889

*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, 2023

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			
Welcome	699	---	---	---	3,554,000	1,350,000	---	---	4,904,000	932,000	908,000
Wells	2,411	460,000	---	---	4,855,000	3,160,000	---	---	8,475,000	2,385,000	177,000
Wendell	162	---	---	---	---	---	---	---	---	---	461,000
West Concord	844	30,000	---	---	3,125,000	546,000	---	---	3,701,000	---	---
West Saint Paul	21,472	31,840,000	815,000	---	6,200,000	9,435,000	---	---	48,290,000	4,965,000	---
Westbrook	737	---	---	---	835,000	---	---	---	835,000	835,000	---
Wheaton	1,362	---	---	---	---	2,238,067	---	---	2,238,067	99,000	1,700,899
White Bear Lake	24,617	19,805,000	1,785,000	---	14,895,000	3,115,000	---	---	39,600,000	---	---
Willernie	527	---	---	---	---	---	---	---	---	---	118,598
Williams	205	---	---	---	---	222,000	---	---	222,000	222,000	24,000
Willmar	21,410	2,320,000	---	---	24,830,000	16,770,000	---	---	43,920,000	---	52,357,507
Willow River	400	---	---	---	---	750,917	---	---	750,917	---	---
Wilmont	322	---	---	---	---	---	---	---	---	---	420,000
Wilton	269	---	---	---	---	---	---	---	---	---	23,854
Windom	4,796	---	---	---	20,330,000	3,840,001	6,042,000	---	30,212,001	11,282,000	6,407,368
Winger	181	---	---	---	---	---	---	---	---	---	1,477,000
Winnebago	1,387	---	---	---	612,000	---	---	---	612,000	---	8,356,919
Winona	25,943	2,835,000	---	---	---	2,570,000	---	---	5,405,000	---	3,858,751
Winsted	2,226	3,007,000	---	---	235,000	5,304,000	---	---	8,546,000	3,231,000	2,261,000
Winthrop	1,338	---	1,582,460	---	80,000	3,258,004	---	---	4,920,464	1,582,460	---
Winton	168	---	---	---	---	---	---	---	---	---	80,900
Wolverton	119	---	---	---	---	145,000	---	---	145,000	---	---
Wood Lake	378	---	---	---	---	525,000	---	---	525,000	525,000	2,480,920
Woodbury	78,740	29,290,000	---	---	13,770,000	---	---	---	43,060,000	595,000	327,812
Woodland	393	403,000	---	---	---	---	---	---	403,000	---	---
Woodstock	111	---	---	---	---	227,200	---	---	227,200	---	17,729
Worthington	13,604	14,315,000	---	---	---	12,795,000	---	---	27,110,000	---	24,407,064
Wrenshall	449	---	---	---	205,000	---	---	---	205,000	---	604,000
Wykoff	437	---	---	---	---	1,072,000	---	---	1,072,000	---	740,000
Wyoming	8,147	---	---	---	6,475,000	2,380,000	---	---	8,855,000	---	---
Zimmerman	6,715	4,877,000	---	---	---	---	5,360,000	---	10,237,000	---	1,967,524

*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, 2023

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			
Zumbro Falls	178	1,164,000	---	---	---	---	---	---	1,164,000	---	140,574
Zumbrota	3,993	3,275,000	---	---	---	---	---	---	3,275,000	---	---
State Total	4,813,491	\$3,297,134,619	\$233,489,590	\$59,675,000	\$1,935,244,670	\$1,995,762,262	\$814,949,268	\$914,320	\$8,337,169,729	\$1,241,917,090	\$2,152,154,869

*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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	1,176	\$1,127,577	\$544,550	\$1,672,127	\$973,685	\$559,874	\$1,533,559	-8.3%	\$1,029,028	149.0%
Afton	3,044	831,633	8,370	840,003	904,646	156,710	1,061,356	26.4%	2,136,131	49.7%
Aitkin	2,195	191,761	(933)	190,828	135,383	---	135,383	-29.1%	2,886,239	4.7%
Albany	2,805	1,131,345	(595)	1,130,750	1,657,077	(54,582)	1,602,495	41.7%	2,088,321	76.7%
Albert Lea	18,278	9,055,823	4,153,686	13,209,509	9,316,135	4,175,565	13,491,700	2.1%	18,922,111	71.3%
Alberta	94	157,769	---	157,769	157,432	---	157,432	-0.2%	91,043	172.9%
Albertville	8,542	2,433,060	150,696	2,583,756	2,554,745	159,322	2,714,067	5.0%	4,728,493	57.4%
Alexandria	15,000	5,946,185	269,669	6,215,854	6,545,351	331,376	6,876,727	10.6%	14,796,636	46.5%
Alpha	104	332,453	95,058	427,511	338,467	95,019	433,486	1.4%	123,602	350.7%
Alvarado	377	69,005	78,969	147,974	76,507	76,714	153,221	3.5%	398,274	38.5%
Amboy	521	527,476	59,813	587,289	457,909	50,200	508,109	-13.5%	427,098	119.0%
Andover	32,460	9,794,213	1,726,020	11,520,233	11,149,054	2,059,144	13,208,198	14.7%	15,322,566	86.2%
Annandale	3,430	2,186,766	891,985	3,078,751	2,133,312	657,635	2,790,947	-9.3%	3,119,469	89.5%
Anoka	18,178	6,114,646	1,812,632	7,927,278	4,669,677	1,789,273	6,458,950	-18.5%	39,275,978	16.4%
Apple Valley	56,252	20,654,303	42,942	20,697,245	21,640,037	367,399	22,007,436	6.3%	38,924,809	56.5%
Appleton	1,376	966,138	430,119	1,396,257	1,442,295	431,060	1,873,355	34.2%	2,614,522	71.7%
Arco	85	50,829	37,905	88,734	53,390	43,758	97,148	9.5%	64,842	149.8%
Arden Hills	9,854	3,331,729	634,840	3,966,569	3,166,181	689,286	3,855,467	-2.8%	5,573,780	69.2%
Arlington	2,313	1,134,408	944,220	2,078,628	1,061,555	819,002	1,880,557	-9.5%	2,751,900	68.3%
Askov	334	731,597	---	731,597	705,202	---	705,202	-3.6%	464,653	151.8%
Atwater	1,096	1,904,969	3,978	1,908,947	1,690,091	(6,796)	1,683,295	-11.8%	801,593	210.0%
Audubon	559	1,025,121	456,497	1,481,618	992,252	373,019	1,365,271	-7.9%	730,564	186.9%
Aurora	1,628	2,226,489	---	2,226,489	2,266,376	---	2,266,376	1.8%	2,211,935	102.5%
Austin	26,379	10,827,446	1,065,871	11,893,317	11,462,605	988,445	12,451,050	4.7%	20,648,020	60.3%
Avon	1,670	2,919,875	432,440	3,352,315	3,123,411	358,363	3,481,774	3.9%	1,651,991	210.8%
Babbitt	1,379	3,329,992	317,304	3,647,296	3,678,707	366,769	4,045,476	10.9%	3,053,757	132.5%
Badger	435	483,698	78	483,776	606,479	(54,498)	551,981	14.1%	314,621	175.4%
Balaton	592	154,531	296,643	451,174	280,452	310,284	590,736	30.9%	798,289	74.0%
Barnesville	2,779	2,065,018	901,694	2,966,712	2,002,331	714,005	2,716,336	-8.4%	3,186,889	85.2%
Barnum	621	355,535	194,692	550,227	342,514	164,615	507,129	-7.8%	594,534	85.3%
Barrett	370	581,393	114,423	695,816	690,123	107,821	797,944	14.7%	334,720	238.4%
Battle Lake	903	1,733,333	369,753	2,103,086	1,894,109	383,784	2,277,893	8.3%	1,163,360	195.8%
Baudette	947	415,577	128,592	544,169	273,098	121,080	394,178	-27.6%	1,549,121	25.4%
Baxter	8,885	3,755,862	524,652	4,280,514	4,128,476	607,889	4,736,365	10.6%	12,315,392	38.5%
Bayport	3,848	3,702,774	2,229,415	5,932,189	2,650,749	2,819,251	5,470,000	-7.8%	3,724,171	146.9%
Beaver Bay	124	749,364	---	749,364	708,150	---	708,150	-5.5%	380,037	186.3%
Becker	5,042	3,068,280	55,517	3,123,797	3,861,215	131,283	3,992,498	27.8%	9,946,390	40.1%
Belgrade	735	737,222	129,057	866,279	1,940,448	133,087	2,073,535	139.4%	707,005	293.3%
Belle Plaine	7,456	3,862,398	1,571,074	5,433,472	3,989,936	1,524,146	5,514,082	1.5%	7,109,623	77.6%
Belview	286	859,917	40,564	900,481	822,116	42,131	864,247	-4.0%	377,253	229.1%
Bemidji	15,637	5,490,423	2,227,770	7,718,193	6,668,154	2,223,041	8,891,195	15.2%	16,971,802	52.4%
Benson	3,462	1,416,020	16,329,797	17,745,817	1,943,382	14,762,588	16,705,970	-5.9%	4,619,078	361.7%
Bethel	484	624,424	---	624,424	627,204	---	627,204	0.4%	329,738	190.2%
Big Lake	12,524	3,662,354	890,648	4,553,002	4,228,622	871,300	5,099,922	12.0%	6,328,807	80.6%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	212	333,481	58,194	391,675	333,129	20,530	353,659	-9.7%	170,565	207.3%
Biwabik	975	(734,634)	148,150	(586,484)	(321,831)	159,142	(162,689)	72.3%	1,678,495	-9.7%
Blackduck	826	252,840	181,284	434,124	459,737	211,239	670,976	54.6%	1,015,181	66.1%
Blaine	73,546	16,622,485	8,725,277	25,347,762	17,229,181	7,858,684	25,087,865	-1.0%	43,317,164	57.9%
Bloomington	91,537	44,898,089	6,811,018	51,709,107	51,157,572	8,275,815	59,433,387	14.9%	123,690,728	48.0%
Blue Earth	3,180	4,646,033	(145,050)	4,500,983	4,238,391	(982,306)	3,256,085	-27.7%	5,255,716	62.0%
Bluffton	208	354,701	2,398	357,099	433,140	85,100	518,240	45.1%	110,861	467.5%
Boyd	140	347,627	1,727	349,354	340,482	1,727	342,209	-2.0%	274,635	124.6%
Braham	1,789	(36,932)	179,407	142,475	363,054	177,639	540,693	279.5%	2,021,903	26.7%
Brainerd	14,670	2,548,882	1,339,317	3,888,199	3,127,710	1,466,620	4,594,330	18.2%	18,529,162	24.8%
Breckenridge	3,365	1,572,776	---	1,572,776	1,572,776	---	1,572,776	---	3,215,847	48.9%
Breezy Point	2,766	1,679,171	1,580	1,680,751	1,509,914	113	1,510,027	-10.2%	2,735,324	55.2%
Bricelyn	347	1,347,767	193,087	1,540,854	1,115,124	194,692	1,309,816	-15.0%	530,165	247.1%
Brooklyn Center	33,982	12,961,734	(12,837)	12,948,897	13,407,391	52,085	13,459,476	3.9%	33,648,237	40.0%
Brooklyn Park	83,874	26,733,137	(71,655)	26,661,482	29,821,897	(659,118)	29,162,779	9.4%	76,676,841	38.0%
Broton	638	961,535	37,471	999,006	961,549	37,945	999,494	0.0%	755,279	132.3%
Browerville	836	1,470,060	268,517	1,738,577	1,546,289	272,052	1,818,341	4.6%	530,435	342.8%
Brownnton	722	350,567	203,013	553,580	388,447	217,500	605,947	9.5%	815,369	74.3%
Buffalo	16,611	4,209,791	(619,410)	3,590,381	4,614,580	(503,778)	4,110,802	14.5%	13,592,704	30.2%
Buffalo Lake	643	234,704	---	234,704	140,569	---	140,569	-40.1%	823,847	17.1%
Buhl	976	1,534,418	85,676	1,620,094	1,425,432	89,231	1,514,663	-6.5%	940,776	161.0%
Burnsville	65,327	24,213,030	2,555,345	26,768,375	31,990,728	3,856,904	35,847,632	33.9%	50,819,199	70.5%
Butterfield	598	340,373	84,921	425,294	300,120	107,179	407,299	-4.2%	299,462	136.0%
Byron	6,688	2,289,642	611,512	2,901,154	2,408,083	637,347	3,045,430	5.0%	2,802,633	108.7%
Caledonia	2,767	1,170,723	560,404	1,731,127	1,198,388	520,975	1,719,363	-0.7%	2,515,941	68.3%
Callaway	203	205,260	1,369,438	1,574,698	216,926	1,901,601	2,118,527	34.5%	614,423	344.8%
Cambridge	10,572	3,565,703	970,113	4,535,816	3,928,693	512,871	4,441,564	-2.1%	8,688,552	51.1%
Canby	1,688	713,049	82,030	795,079	453,220	61,117	514,337	-35.3%	2,025,736	25.4%
Cannon Falls	4,166	3,194,464	360,463	3,554,927	3,381,735	349,051	3,730,786	4.9%	4,383,031	85.1%
Carver	6,772	1,346,404	79,087	1,425,491	1,161,968	99,201	1,261,169	-11.5%	3,389,486	37.2%
Cass Lake	691	400,086	53,782	453,868	147,741	60,628	208,369	-54.1%	882,478	23.6%
Centerville	3,993	2,589,121	---	2,589,121	2,663,929	---	2,663,929	2.9%	2,784,694	95.7%
Ceylon	297	379,570	---	379,570	439,566	---	439,566	15.8%	414,555	106.0%
Champlin	24,975	5,588,886	1,769,788	7,358,674	6,233,274	2,182,401	8,415,675	14.4%	14,555,046	57.8%
Chandler	270	409,607	476,474	886,081	408,203	466,235	874,438	-1.3%	345,834	252.8%
Chanhassen	25,807	8,280,891	340,372	8,621,263	8,808,872	344,647	9,153,519	6.2%	14,250,357	64.2%
Chaska	29,739	3,533,910	(554,007)	2,979,903	5,440,376	(865,853)	4,574,523	53.5%	32,527,555	14.1%
Chatfield	3,005	1,578,202	1,301,576	2,879,778	1,841,789	1,613,527	3,455,316	20.0%	3,687,446	93.7%
Chisago City	5,730	992,336	(11,568)	980,768	1,107,147	30,164	1,137,311	16.0%	4,393,709	25.9%
Chisholm	4,714	11,174,377	---	11,174,377	11,462,360	---	11,462,360	2.6%	6,431,608	178.2%
Chokio	399	644,990	72,774	717,764	587,744	65,291	653,035	-9.0%	271,346	240.7%
Circle Pines	5,055	3,836,797	(85,362)	3,751,435	4,004,606	(60,153)	3,944,453	5.1%	3,283,369	120.1%
Clara City	1,358	2,310,917	809,077	3,119,994	2,447,300	859,432	3,306,732	6.0%	1,961,809	168.6%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	1,085,109	334,807	1,419,916	1,262,443	411,035	1,673,478	17.9%	371,192	450.8%
Clarkfield	847	949,284	(145,039)	804,245	1,042,585	(144,696)	897,889	11.6%	1,059,784	84.7%
Cleveland	792	626,457	618,601	1,245,058	538,175	456,386	994,561	-20.1%	627,113	158.6%
Cloquet	12,667	3,605,259	186,335	3,791,594	3,115,250	140,931	3,256,181	-14.1%	10,165,450	32.0%
Cohasset	2,686	1,035,128	---	1,035,128	926,125	---	926,125	-10.5%	1,741,508	53.2%
Cokato	2,792	1,515,509	497,762	2,013,271	535,385	587,668	1,123,053	-44.2%	2,283,174	49.2%
Cold Spring	4,225	2,996,072	(97,485)	2,898,587	3,265,537	(77,320)	3,188,217	10.0%	3,970,718	80.3%
Cologne	2,116	2,098,592	---	2,098,592	2,528,796	---	2,528,796	20.5%	1,942,359	130.2%
Columbia Heights	21,567	7,101,674	4,179,358	11,281,032	7,749,569	4,522,609	12,272,178	8.8%	18,866,358	65.0%
Columbus	4,151	4,460,676	---	4,460,676	4,553,130	---	4,553,130	2.1%	3,263,360	139.5%
Cook	537	2,018,901	614,012	2,632,913	2,145,142	631,630	2,776,772	5.5%	1,174,507	236.4%
Coon Rapids	63,320	17,758,557	5,695,148	23,453,705	19,261,440	5,036,347	24,297,787	3.6%	44,184,668	55.0%
Corcoran	8,019	3,083,695	68,449	3,152,144	4,201,198	110,913	4,312,111	36.8%	8,140,093	53.0%
Cosmos	505	872,028	15,312	887,340	967,350	8,162	975,512	9.9%	524,093	186.1%
Cottage Grove	42,648	13,288,197	1,344,955	14,633,152	13,675,627	679,183	14,354,810	-1.9%	32,318,775	44.4%
Cottonwood	1,151	610,206	575,596	1,185,802	719,650	510,542	1,230,192	3.7%	1,211,586	101.5%
Courtland	735	809,929	32,176	842,105	983,569	32,176	1,015,745	20.6%	275,750	368.4%
Credit River	5,655	1,503,310	1,635,527	3,138,837	2,249,409	112,989	2,362,398	-24.7%	2,550,315	92.6%
Cromwell	250	13,698	166,765	180,463	98,056	115,871	213,927	18.5%	312,499	68.5%
Crookston	7,272	5,164,941	1,825,995	6,990,936	5,691,167	1,322,247	7,013,414	0.3%	10,529,169	66.6%
Crosslake	2,456	8,327,081	---	8,327,081	8,995,571	---	8,995,571	8.0%	3,431,892	262.1%
Crystal	23,263	6,476,755	2,332,437	8,809,192	6,084,906	2,557,294	8,642,200	-1.9%	19,418,091	44.5%
Currie	216	62,572	155,283	217,855	99,921	168,083	268,004	23.0%	246,866	108.6%
Dalton	209	192,123	---	192,123	229,585	---	229,585	19.5%	222,265	103.3%
Danvers	101	168,364	---	168,364	187,199	---	187,199	11.2%	163,316	114.6%
Darfur	84	231,809	---	231,809	189,842	---	189,842	-18.1%	138,097	137.5%
Darwin	342	371,639	26,117	397,756	883,650	26,164	909,814	128.7%	159,085	571.9%
Dassel	1,531	753,282	384,151	1,137,433	945,033	462,223	1,407,256	23.7%	1,506,523	93.4%
Dawson	1,457	1,200,838	2,230,254	3,431,092	679,095	2,046,364	2,725,459	-20.6%	2,561,950	106.4%
Dayton	10,086	2,474,692	724,875	3,199,567	2,567,271	1,190,616	3,757,887	17.4%	9,083,845	41.4%
Deephaven	3,812	3,501,043	---	3,501,043	3,642,309	---	3,642,309	4.0%	3,903,462	93.3%
Deer River	896	331,480	1,090,609	1,422,089	102,679	1,199,937	1,302,616	-8.4%	1,431,618	91.0%
Delano	7,155	3,222,901	(990,234)	2,232,667	3,633,831	(2,067,880)	1,565,951	-29.9%	6,722,308	23.3%
Delavan	172	662,528	---	662,528	853,554	---	853,554	28.8%	154,080	554.0%
Detroit Lakes	10,003	6,752,084	6,822,150	13,574,234	6,305,182	6,571,909	12,877,091	-5.1%	10,985,303	117.2%
Dilworth	4,804	4,501,189	---	4,501,189	5,101,116	---	5,101,116	13.3%	3,004,029	169.8%
Dodge Center	2,952	2,396,436	615,294	3,011,730	2,672,074	781,633	3,453,707	14.7%	2,281,932	151.4%
Dover	777	975,110	184,918	1,160,028	836,683	135,430	972,113	-16.2%	425,100	228.7%
Dovray	57	150,085	55,228	205,313	149,614	52,758	202,372	-1.4%	94,645	213.8%
Duluth	86,788	28,647,577	29,715,792	58,363,369	39,006,565	32,524,767	71,531,332	22.6%	151,088,641	47.3%
Dundas	1,995	826,189	---	826,189	913,706	---	913,706	10.6%	1,446,599	63.2%
Dundee	75	57,214	---	57,214	73,127	---	73,127	27.8%	133,460	54.8%
Dunnell	131	182,059	73,478	255,537	403,594	74,865	478,459	87.2%	169,399	282.4%
Eagan	69,299	29,487,314	1,953,821	31,441,135	29,878,640	2,809,315	32,687,955	4.0%	49,208,524	66.4%

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Table 20

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Eagle Bend	542	563,059	300,054	863,113	645,067	456,339	1,101,406	27.6%	322,794	341.2%
Eagle Lake	3,266	3,278,393	---	3,278,393	3,665,724	---	3,665,724	11.8%	1,996,525	183.6%
East Bethel	11,992	3,663,606	---	3,663,606	4,667,313	---	4,667,313	27.4%	5,772,525	80.9%
East Grand Forks	8,937	6,385,780	(269,801)	6,115,979	7,211,927	(159,437)	7,052,490	15.3%	11,974,873	58.9%
East Gull Lake	1,104	723,227	14,312	737,539	603,458	54,561	658,019	-10.8%	640,033	102.8%
Easton	176	671,053	---	671,053	736,517	---	736,517	9.8%	193,657	380.3%
Echo	241	195,335	(5,700)	189,635	271,408	---	271,408	43.1%	236,516	114.8%
Eden Prairie	64,600	33,252,089	(130)	33,251,959	33,607,091	---	33,607,091	1.1%	57,441,405	58.5%
Edgerton	1,249	1,062,485	708,224	1,770,709	1,114,716	796,687	1,911,403	7.9%	1,262,027	151.5%
Edina	54,480	25,496,867	---	25,496,867	26,924,670	---	26,924,670	5.6%	63,082,780	42.7%
Elk River	27,232	8,888,888	4,943,571	13,832,459	9,240,805	4,255,632	13,496,437	-2.4%	23,203,181	58.2%
Elko New Market	5,200	1,323,899	49,445	1,373,344	1,195,696	(323,623)	872,073	-36.5%	3,450,972	25.3%
Elmore	544	198,339	(20,232)	178,107	257,519	(3,308)	254,211	42.7%	495,100	51.3%
Ely	3,249	3,550,712	763,455	4,314,167	3,597,448	726,394	4,323,842	0.2%	5,895,025	73.3%
Elysian	745	762,358	228,243	990,601	746,611	305,286	1,051,897	6.2%	676,627	155.5%
Empire	3,070	---	---	---	2,549,101	936,566	3,485,667	---%	1,599,436	217.9%
Eveleth	3,521	7,428,412	249,917	7,678,329	8,091,266	264,031	8,355,297	8.8%	6,206,932	134.6%
Excelsior	2,361	1,362,668	75,443	1,438,111	1,409,071	108,312	1,517,383	5.5%	3,004,572	50.5%
Eyota	2,036	650,657	386,563	1,037,220	908,808	369,738	1,278,546	23.3%	1,070,511	119.4%
Fairfax	1,206	1,166,434	---	1,166,434	1,212,404	---	1,212,404	3.9%	1,421,843	85.3%
Fairmont	10,290	7,466,493	1,081,346	8,547,839	8,902,164	1,151,075	10,053,239	17.6%	11,077,164	90.8%
Falcon Heights	5,640	3,118,111	502,097	3,620,208	3,194,708	540,205	3,734,913	3.2%	3,233,750	115.5%
Faribault	24,217	10,603,676	3,907,037	14,510,713	12,525,019	3,882,477	16,407,496	13.1%	22,657,789	72.4%
Farmington	23,895	7,829,882	344,485	8,174,367	8,987,268	378,022	9,365,290	14.6%	17,679,926	53.0%
Fergus Falls	14,144	7,397,923	5,646,064	13,043,987	8,053,256	5,650,893	13,704,149	5.1%	19,847,643	69.0%
Fertile*	789	1,042,781	(229,216)	813,565	---	---	---	-100.0%	---	---
Finlayson	319	264,729	---	264,729	132,692	128,117	260,809	-1.5%	298,045	87.5%
Fisher	401	503,276	---	503,276	548,466	---	548,466	9.0%	266,192	206.0%
Foley	2,705	3,060,026	967,307	4,027,333	3,139,834	1,182,018	4,321,852	7.3%	2,108,179	205.0%
Forest Lake	21,502	5,959,708	346,462	6,306,170	6,208,998	757,411	6,966,409	10.5%	12,649,118	55.1%
Fountain	414	240,048	98,774	338,822	233,318	147,710	381,028	12.5%	286,585	133.0%
Franklin	512	727,485	---	727,485	902,029	---	902,029	24.0%	403,023	223.8%
Frazee	1,318	1,119,787	49,704	1,169,491	1,078,035	55,439	1,133,474	-3.1%	1,257,798	90.1%
Freeport	679	705,142	494,086	1,199,228	745,950	218,603	964,553	-19.6%	621,651	155.2%
Fridley	30,258	10,563,650	1,384,690	11,948,340	11,245,668	1,356,706	12,602,374	5.5%	28,517,908	44.2%
Frost	215	232,094	5,081	237,175	305,010	5,086	310,096	30.7%	204,660	151.5%
Fulda	1,347	269,085	394,710	663,795	282,726	438,595	721,321	8.7%	1,200,932	60.1%
Garvin	124	43,116	25,298	68,414	8,451	34,257	42,708	-37.6%	172,973	24.7%
Gaylord	2,324	932,151	428,784	1,360,935	937,692	442,706	1,380,398	1.4%	2,710,773	50.9%
Gem Lake	557	309,425	---	309,425	509,715	---	509,715	64.7%	469,435	108.6%
Gibbon	790	1,019,869	124,049	1,143,918	732,873	79,815	812,688	-29.0%	930,449	87.3%
Gilbert*	1,669	1,503,335	225,804	1,729,139	---	---	---	-100.0%	---	---
Glencoe	5,704	2,363,974	11,499	2,375,473	2,354,309	10,043	2,364,352	-0.5%	5,151,572	45.9%
Glenwood	2,653	2,108,787	128,829	2,237,616	3,123,661	71,816	3,195,477	42.8%	2,518,285	126.9%

*Failed to meet reporting deadline.

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	22,305	17,324,343	169,113	17,493,456	21,754,638	145,337	21,899,975	25.2%	23,762,982	92.2%
Good Thunder	551	831,370	---	831,370	898,107	---	898,107	8.0%	637,402	140.9%
Goodridge	100	13,546	84	13,630	(2,240)	84	(2,156)	-115.8%	98,307	-2.2%
Goodview	4,152	1,371,056	101,380	1,472,436	1,366,248	301,915	1,668,163	13.3%	2,120,863	78.7%
Granada	286	256,353	80,415	336,768	223,725	81,252	304,977	-9.4%	180,840	168.6%
Grand Marais	1,359	6,336,779	264,081	6,600,860	6,369,942	395,808	6,765,750	2.5%	2,592,322	261.0%
Grand Meadow	1,142	745,309	363,531	1,108,840	898,242	540,540	1,438,782	29.8%	1,370,624	105.0%
Grand Rapids	11,183	6,181,792	980,304	7,162,096	6,477,867	1,004,145	7,482,012	4.5%	16,202,983	46.2%
Granite Falls	2,687	1,137,827	537,134	1,674,961	1,625,486	590,237	2,215,723	32.3%	6,794,152	32.6%
Grant	4,188	2,280,430	---	2,280,430	2,050,525	---	2,050,525	-10.1%	1,991,687	103.0%
Greenbush	667	245,833	160,040	405,873	345,585	167,019	512,604	26.3%	1,035,893	49.5%
Greenfield	3,083	1,019,410	10,384	1,029,794	958,629	11,860	970,489	-5.8%	2,368,793	41.0%
Grove City	625	1,259,124	(3,001)	1,256,123	1,184,647	(3,001)	1,181,646	-5.9%	524,396	225.3%
Grygla	186	135,508	91,688	227,196	133,792	82,405	216,197	-4.8%	543,137	39.8%
Hadley	61	13,431	---	13,431	(1,351)	---	(1,351)	-110.1%	95,575	-1.4%
Hallock	850	953,919	---	953,919	927,990	---	927,990	-2.7%	1,080,494	85.9%
Halstad	550	693,563	---	693,563	784,515	---	784,515	13.1%	537,163	146.0%
Ham Lake	16,494	3,972,866	588,625	4,561,491	4,558,995	239,143	4,798,138	5.2%	5,687,377	84.4%
Hamburg	589	441,504	18,779	460,283	443,339	20,347	463,686	0.7%	510,223	90.9%
Hancock	864	1,696,967	213,580	1,910,547	1,826,418	247,045	2,073,463	8.5%	343,224	604.1%
Hanley Falls	241	118,235	133,172	251,407	137,090	168,005	305,095	21.4%	236,542	129.0%
Hanover	4,089	1,153,388	---	1,153,388	1,689,848	---	1,689,848	46.5%	2,352,686	71.8%
Hanska	380	281,469	68,236	349,705	337,104	60,042	397,146	13.6%	379,638	104.6%
Harmony	1,047	828,514	884,018	1,712,532	880,047	1,045,501	1,925,548	12.4%	1,372,326	140.3%
Harris	1,110	2,098,372	3,681	2,102,053	2,227,617	3,681	2,231,298	6.1%	510,212	437.3%
Hastings	22,470	10,200,207	3,843,427	14,043,634	9,743,773	2,812,517	12,556,290	-10.6%	21,586,552	58.2%
Hayfield	1,363	528,888	37,467	566,355	429,525	32,147	461,672	-18.5%	1,207,439	38.2%
Hector	986	1,118,318	343,357	1,461,675	1,137,987	349,866	1,487,853	1.8%	1,552,439	95.8%
Henderson	982	201,755	54,050	255,805	103,125	29,411	132,536	-48.2%	958,158	13.8%
Hendricks	630	397,445	124,366	521,811	408,096	40,690	448,786	-14.0%	785,695	57.1%
Hendrum	285	16,646	(201,281)	(184,635)	3,970	(206,355)	(202,385)	-9.6%	328,612	-61.6%
Henning	846	495,035	307,315	802,350	519,311	329,774	849,085	5.8%	902,127	94.1%
Herman	387	288,943	141,189	430,132	367,765	248,438	616,203	43.3%	450,287	136.8%
Hermantown	10,555	4,726,275	1,059,619	5,785,894	5,744,311	1,109,310	6,853,621	18.5%	7,301,519	93.9%
Heron Lake	598	2,093,728	513,174	2,606,902	1,556,463	577,546	2,034,009	-22.0%	632,012	321.8%
Hibbing	16,028	27,081,018	327,028	27,408,046	29,179,665	423,866	29,603,531	8.0%	20,718,182	142.9%
Hills	673	498,850	264,864	763,714	417,080	376,986	794,066	4.0%	414,601	191.5%
Hilltop	985	1,224,131	---	1,224,131	1,374,619	---	1,374,619	12.3%	1,035,453	132.8%
Hinckley	1,930	1,613,903	---	1,613,903	1,588,441	---	1,588,441	-1.6%	1,840,637	86.3%
Hitterdal	215	117,137	(234,896)	(117,759)	103,213	(273,625)	(170,412)	-44.7%	214,756	-79.4%
Holdingford	740	464,597	---	464,597	288,078	---	288,078	-38.0%	673,943	42.7%
Holloway	86	286,279	---	286,279	386,633	---	386,633	35.1%	97,601	396.1%
Hopkins	18,441	8,720,779	2,021,582	10,742,361	9,131,047	3,683,552	12,814,599	19.3%	21,160,614	60.6%
Houston	978	395,908	443,696	839,604	395,518	570,893	966,411	15.1%	983,857	98.2%

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Howard Lake	2,180	2,357,202	(334,131)	2,023,071	1,871,313	(263,503)	1,607,810	-20.5%	3,460,896	46.5%
Hoyt Lakes	1,997	1,105,480	910,051	2,015,531	720,742	1,113,551	1,834,293	-9.0%	4,687,841	39.1%
Hugo	17,044	4,427,097	1,659,162	6,086,259	5,013,596	2,084,126	7,097,722	16.6%	6,907,317	102.8%
Hutchinson	14,828	7,875,582	332,910	8,208,492	8,171,517	441,280	8,612,797	4.9%	15,704,723	54.8%
Independence	3,916	1,816,870	76,234	1,893,104	1,751,503	87,358	1,838,861	-2.9%	3,883,375	47.4%
International Falls	5,637	3,660,235	886,122	4,546,357	3,801,594	(56,787)	3,744,807	-17.6%	9,624,280	38.9%
Inver Grove Heights	36,219	13,665,952	(1,177,641)	12,488,311	15,136,949	645,935	15,782,884	26.4%	34,906,246	45.2%
Isanti	7,386	1,955,039	440,412	2,395,451	2,568,160	157,786	2,725,946	13.8%	4,769,377	57.2%
Isle***	820	---	---	---	427,345	228,526	655,871	---%	1,350,822	48.6%
Ivanhoe	540	185,436	251,449	436,885	189,022	391,026	580,048	32.8%	885,519	65.5%
Jackson	3,309	5,279,132	253,850	5,532,982	4,297,257	239,637	4,536,894	-18.0%	4,039,856	112.3%
Janesville	2,476	841,756	341,193	1,182,949	821,156	357,260	1,178,416	-0.4%	2,032,219	58.0%
Jasper	599	829,067	177,758	1,006,825	669,117	159,915	829,032	-17.7%	1,007,786	82.3%
Jeffers	338	218,235	186,320	404,548	297,210	167,152	464,362	14.8%	369,802	125.6%
Jordan	7,022	3,694,758	1,409,907	5,104,665	3,869,082	748,187	4,617,269	-9.5%	5,482,871	84.2%
Kandiyohi	563	1,627,482	---	1,627,482	1,713,092	---	1,713,092	5.3%	426,278	401.9%
Karlstad	674	506,059	160,085	666,144	1,291,053	149,440	1,440,493	116.2%	921,026	156.4%
Kasota	714	796,838	---	796,838	917,686	---	917,686	15.2%	455,006	201.7%
Kasson	7,140	3,148,261	(197,569)	2,950,692	3,561,173	(91,287)	3,469,886	17.6%	4,463,912	77.7%
Kellogg	423	521,151	210,679	731,830	482,652	221,090	703,742	-3.8%	304,323	231.2%
Kennedy	188	67,223	103,389	170,612	143,156	123,287	266,443	56.2%	196,355	135.7%
Kenyon	1,916	735,242	439,551	1,174,793	438,883	590,135	1,029,018	-12.4%	2,139,047	48.1%
Kimball	849	154,384	483,752	638,136	140,075	550,450	690,525	8.2%	961,232	71.8%
La Crescent	5,275	1,538,672	(8,005)	1,530,667	1,428,614	(5,617)	1,422,997	-7.0%	4,513,545	31.5%
Lake Benton	672	471,608	618,110	1,089,718	476,356	873,650	1,350,006	23.9%	697,047	193.7%
Lake City	5,518	6,933,647	19,474	6,953,121	7,499,062	87,235	7,586,297	9.1%	7,095,900	106.9%
Lake Crystal	2,513	3,710,712	80,453	3,791,165	4,031,544	88,617	4,120,161	8.7%	2,138,688	192.6%
Lake Elmo	14,033	7,540,239	22,458	7,562,697	8,920,580	43,278	8,963,858	18.5%	6,016,650	149.0%
Lake Park	711	(151,868)	233,869	82,001	(204,177)	77,569	(126,608)	-254.4%	877,532	-14.4%
Lake Saint Croix Beach	1,037	325,480	30,112	355,592	167,601	12,706	180,307	-49.3%	808,206	22.3%
Lake Wilson	248	218,305	97,142	315,447	187,526	103,798	291,324	-7.6%	473,310	61.6%
Lakefield	1,738	1,595,991	805,396	2,401,387	1,808,554	734,839	2,543,393	5.9%	1,589,037	160.1%
Lakeville	75,217	21,753,227	1,307,205	23,060,432	20,243,429	1,230,797	21,474,226	-6.9%	36,923,503	58.2%
Lancaster	355	325,024	58,136	383,160	341,217	100,512	441,729	15.3%	351,872	125.5%
Lanesboro	727	363,503	353,725	717,228	311,092	252,812	563,904	-21.4%	1,306,049	43.2%
Lauderdale	2,275	842,938	71,360	914,298	889,889	123,720	1,013,609	10.9%	1,822,061	55.6%
Le Center	2,529	1,056,462	---	1,056,462	1,003,779	556,943	1,560,722	47.7%	2,010,295	77.6%
Le Sueur	4,236	1,448,920	1,538,149	2,987,069	1,213,859	1,677,132	2,890,991	-3.2%	4,669,297	61.9%
LeRoy	959	337,408	286,416	623,824	495,250	319,450	814,700	30.6%	586,460	138.9%
Lewiston	1,521	565,061	1,274,820	1,839,881	578,511	1,349,260	1,927,771	4.8%	1,715,504	112.4%
Lewisville	211	89,927	1,993	91,920	121,116	2,059	123,175	34.0%	164,722	74.8%
Lexington	2,830	1,301,760	---	1,301,760	1,562,005	---	1,562,005	20.0%	2,429,206	64.3%
Lindstrom	4,938	1,097,692	447	1,098,139	1,247,066	381	1,247,447	13.6%	3,055,307	40.8%
Lino Lakes	22,322	7,568,321	(59,828)	7,508,493	8,016,031	215,290	8,231,321	9.6%	14,298,053	57.6%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	197	302,754	51,850	354,604	328,407	48,877	377,284	6.4%	189,394	199.2%
Litchfield	6,576	4,492,605	1,100,932	5,593,537	4,907,445	1,760,886	6,668,331	19.2%	7,315,395	91.2%
Little Canada	10,395	3,039,880	1,464,755	4,504,635	3,681,696	1,531,853	5,213,549	15.7%	6,614,773	78.8%
Little Falls	9,069	1,426,891	6,471,773	7,898,664	1,270,047	6,041,660	7,311,707	-7.4%	8,256,826	88.6%
Littlefork	542	635,319	149,212	784,531	652,900	164,467	817,367	4.2%	962,831	84.9%
Long Lake	1,716	1,008,499	376,843	1,385,342	951,280	207,699	1,158,979	-16.3%	2,631,568	44.0%
Long Prairie	3,744	1,520,455	351,075	1,871,530	1,213,857	427,282	1,641,139	-12.3%	2,842,962	57.7%
Lonsdale	4,909	3,698,033	107,254	3,805,287	4,027,257	---	4,027,257	5.8%	2,836,304	142.0%
Lowry	329	180,305	523,619	703,924	208,361	564,912	773,273	9.9%	345,097	224.1%
Luverne	4,942	1,781,947	238,739	2,020,686	1,147,032	(1,417,025)	(269,993)	-113.4%	6,196,103	-4.4%
Lynd	431	44,775	18,818	63,593	174,087	23,583	197,670	210.8%	264,150	74.8%
Madelia	2,402	1,459,094	10,000	1,469,094	1,476,018	21,524	1,497,542	1.9%	2,566,145	58.4%
Madison	1,511	1,095,051	1,071,522	2,166,573	819,185	1,195,846	2,015,031	-7.0%	2,520,812	79.9%
Madison Lake	1,306	1,822,492	1,053,308	2,875,800	1,885,288	1,199,269	3,084,557	7.3%	1,081,231	285.3%
Mahnomen	1,210	3,889,619	---	3,889,619	1,880,839	---	1,880,839	-51.6%	1,304,784	144.1%
Mahtomedi	8,206	5,803,474	830,161	6,633,635	6,388,761	576,214	6,964,975	5.0%	5,198,303	134.0%
Mankato	45,995	13,123,702	5,344,802	18,468,504	15,706,010	6,039,091	21,745,101	17.7%	33,353,516	65.2%
Mantorville	1,111	967,979	167,350	1,135,329	1,206,720	177,122	1,383,842	21.9%	772,442	179.2%
Maple Grove	71,676	12,737,006	6,598,183	19,335,189	13,551,807	6,993,809	20,545,616	6.3%	48,816,822	42.1%
Maple Lake	2,215	2,743,647	1,310,057	4,053,704	3,045,164	1,478,407	4,523,571	11.6%	1,970,922	229.5%
Maple Plain	1,951	1,078,063	449,751	1,527,814	832,664	490,039	1,322,703	-13.4%	2,376,487	55.7%
Mapleton	1,680	1,396,540	191,140	1,587,680	1,255,673	278,590	1,534,263	-3.4%	1,365,215	112.4%
Maplewood	41,989	15,246,184	1,523,893	16,770,077	15,760,414	1,596,083	17,356,497	3.5%	26,828,965	64.7%
Marshall	13,897	6,378,213	853,394	7,231,607	7,910,101	1,044,034	8,954,135	23.8%	17,406,656	51.4%
Mayer	2,581	619,526	---	619,526	703,805	8,041	711,846	14.9%	1,288,204	55.3%
Maynard	306	99,294	21,763	121,057	51,335	89,268	140,603	16.1%	501,885	28.0%
Mazeppa	861	257,197	503,532	760,729	256,888	647,669	904,557	18.9%	1,027,455	88.0%
McIntosh	584	577,748	---	577,748	685,437	---	685,437	18.6%	429,467	159.6%
Medford	1,357	1,745,294	19,664	1,764,958	1,857,345	19,747	1,877,092	6.4%	777,709	241.4%
Medina	7,580	3,632,848	1,209,285	4,842,133	4,304,335	1,312,575	5,616,910	16.0%	5,906,736	95.1%
Melrose	3,588	2,360,712	196,548	2,557,260	2,551,086	258,066	2,809,152	9.9%	3,143,653	89.4%
Menahga	1,375	110,232	(5,899)	104,333	224,614	(5,697)	218,917	109.8%	1,110,044	19.7%
Mendota Heights	11,670	11,109,344	1,219,096	12,328,440	12,090,906	1,418,478	13,509,384	9.6%	11,974,876	112.8%
Mentor	101	157,603	239,279	396,882	192,289	120,170	312,459	-21.3%	427,683	73.1%
Middle River	299	203,895	143,321	347,216	129,591	169,182	298,773	-14.0%	494,769	60.4%
Milaca	3,043	1,846,889	177,913	2,024,802	1,909,904	57,912	1,967,816	-2.8%	2,417,686	81.4%
Milan	416	528,243	17,502	545,745	511,725	17,252	528,977	-3.1%	569,540	92.9%
Milroy	254	278,226	230,533	508,759	316,919	253,432	570,351	12.1%	299,002	190.8%
Miltona	441	(59,811)	(46,565)	(106,376)	(243,020)	(55,984)	(299,004)	-181.1%	547,399	-54.6%
Minneapolis	433,633	173,717,000	176,391,000	350,108,000	191,370,000	212,582,000	403,952,000	15.4%	932,700,440	43.3%
Minneota	1,361	279,591	428,167	707,758	310,121	703,206	1,013,327	43.2%	1,100,060	92.1%
Minnesota City**	200	150,749	---	150,749	---	---	---	-100.0%	---	---
Minnesota Lake	660	821,476	(113,941)	707,535	749,963	(164,689)	585,274	-17.3%	665,940	87.9%
Minnetonka	54,850	29,473,234	6,691,939	36,165,173	27,787,098	6,436,878	34,223,976	-5.4%	52,969,725	64.6%

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**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	8,896	2,373,262	602,025	2,975,287	2,619,731	605,347	3,225,078	8.4%	6,663,129	48.4%
Montevideo	5,270	1,307,880	649,590	1,957,470	1,180,580	861,147	2,041,727	4.3%	5,470,616	37.3%
Montgomery	3,505	643,304	161,004	804,308	732,239	(53,314)	678,925	-15.6%	3,732,509	18.2%
Monticello	14,840	6,929,266	423,487	7,352,753	7,416,654	514,103	7,930,757	7.9%	14,733,337	53.8%
Montrose	3,899	1,825,955	2,137,847	3,963,802	1,846,182	2,574,804	4,420,986	11.5%	1,530,346	288.9%
Moorhead	45,228	21,690,814	3,022,398	24,713,212	22,508,961	4,129,536	26,638,497	7.8%	45,099,762	59.1%
Moose Lake	2,757	207,591	---	207,591	1,817,888	---	1,817,888	775.7%	2,604,796	69.8%
Mora	3,786	2,143,607	(113,321)	2,030,286	2,120,690	(116,178)	2,004,512	-1.3%	3,338,992	60.0%
Morgan	876	1,353,292	1,444	1,354,736	885,872	(42,172)	843,700	-37.7%	1,155,688	73.0%
Morris	5,161	4,985,417	---	4,985,417	5,189,585	---	5,189,585	4.1%	5,112,930	101.5%
Morton	400	724,776	568	725,344	584,551	(952)	583,599	-19.5%	471,215	123.8%
Mound	9,420	3,352,710	956,302	4,309,012	3,646,446	1,153,018	4,799,464	11.4%	7,227,409	66.4%
Mounds View	13,111	10,152,628	327,887	10,480,515	8,551,350	318,133	8,869,483	-15.4%	12,088,639	73.4%
Mountain Iron	2,867	3,805,305	4,706	3,810,011	3,743,629	8,762	3,752,391	-1.5%	4,134,075	90.8%
Mountain Lake	1,954	2,346,604	1,252,983	3,599,587	2,087,686	1,101,713	3,189,399	-11.4%	2,451,731	130.1%
Murdock	305	133,698	---	133,698	164,353	---	164,353	22.9%	270,788	60.7%
New Brighton	24,150	8,860,013	---	8,860,013	10,334,369	---	10,334,369	16.6%	22,985,455	45.0%
New Hope	21,733	7,735,115	4,644,669	12,379,784	7,856,953	4,694,056	12,551,009	1.4%	19,793,847	63.4%
New London	1,291	619,447	1,153,032	1,772,479	938,102	1,157,347	2,095,449	18.2%	1,429,374	146.6%
New Prague	8,283	5,924,421	112,640	6,037,061	5,132,101	140,859	5,272,960	-12.7%	5,850,144	90.1%
New Richland	1,222	450,563	(153,411)	297,152	688,229	(79,539)	608,690	104.8%	1,183,739	51.4%
New Ulm	14,083	6,991,577	1,857,840	8,849,417	7,261,863	2,192,114	9,453,977	6.8%	18,302,383	51.7%
Newfolden	341	449,985	17,467	467,452	465,305	63,888	529,193	13.2%	929,438	56.9%
Newport	4,288	3,044,923	---	3,044,923	3,015,308	(31,297)	2,984,011	-2.0%	3,347,028	89.2%
Nicollet	1,136	382,562	---	382,562	357,632	---	357,632	-6.5%	434,605	82.3%
North Branch	11,858	4,924,142	43,220	4,967,362	4,454,940	(124,125)	4,330,815	-12.8%	6,806,473	63.6%
North Mankato	14,329	4,300,091	1,033,122	5,333,213	4,388,664	2,506,145	6,894,809	29.3%	11,620,644	59.3%
North Oaks	5,570	2,266,942	---	2,266,942	2,736,825	---	2,736,825	20.7%	3,058,059	89.5%
North Saint Paul	13,015	4,271,436	(4,189,249)	82,187	4,962,576	(3,848,475)	1,114,101	1255.6%	9,618,102	11.6%
Northfield	21,334	9,549,366	1,166,058	10,715,424	9,775,031	1,966,678	11,741,709	9.6%	19,664,848	59.7%
Northrop	218	705,967	---	705,967	758,079	---	758,079	7.4%	99,808	759.5%
Norwood Young America	4,092	2,151,272	74,230	2,225,502	2,340,282	112,764	2,453,046	10.2%	2,882,041	85.1%
Nowthen	4,595	1,376,970	41,641	1,418,611	1,221,668	29,170	1,250,838	-11.8%	2,164,922	57.8%
Oak Grove	9,179	1,558,962	(572,263)	986,699	1,711,057	(520,372)	1,190,685	20.7%	3,360,225	35.4%
Oak Park Heights	4,820	5,679,438	(360,567)	5,318,871	6,142,212	(358,815)	5,783,397	8.7%	5,523,386	104.7%
Oakdale	28,169	11,835,580	1,225,499	13,061,079	13,630,832	279,860	13,910,692	6.5%	20,124,891	69.1%
Ogilvie	397	378,886	---	378,886	453,412	---	453,412	19.7%	355,011	127.7%
Okabena	205	(13,659)	---	(13,659)	(54,807)	---	(54,807)	-301.3%	217,566	-25.2%
Oklee	411	525,469	96,469	621,938	584,643	94,638	679,281	9.2%	436,764	155.5%
Olivia	2,290	949,765	28,479	978,244	784,965	22,438	807,403	-17.5%	2,986,201	27.0%
Ormsby	122	253,565	---	253,565	255,072	---	255,072	0.6%	90,440	282.0%
Orono	8,383	5,219,544	(792,146)	4,427,398	4,124,132	(214,102)	3,910,030	-11.7%	10,826,715	36.1%
Oronoco	1,751	1,171,872	1,572	1,173,444	1,168,376	326	1,168,702	-0.4%	1,289,366	90.6%
Orr	208	115,140	313,994	429,134	136,739	308,142	444,881	3.7%	595,266	74.7%

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	230	46,751	---	46,751	(2,437)	---	(2,437)	-105.2%	429,008	-0.6%
Osseo	2,674	1,110,398	36,314	1,146,712	829,374	41,938	871,312	-24.0%	3,316,367	26.3%
Otsego	23,132	4,627,653	335,939	4,963,592	4,177,620	347,330	4,524,950	-8.8%	8,412,400	53.8%
Ottertail	694	1,756,352	146,933	1,903,285	1,677,771	103,944	1,781,715	-6.4%	532,137	334.8%
Owatonna	26,647	12,184,458	34,049	12,218,507	13,788,931	143,283	13,932,214	14.0%	27,909,330	49.9%
Park Rapids	4,244	4,256,433	---	4,256,433	4,161,253	---	4,161,253	-2.2%	4,236,984	98.2%
Parkers Prairie	1,023	445,813	---	445,813	492,285	---	492,285	10.4%	918,529	53.6%
Paynesville	2,545	1,472,306	986,910	2,459,216	1,378,487	897,899	2,276,386	-7.4%	2,561,637	88.9%
Pelican Rapids	2,564	3,652,759	153,657	3,806,416	3,618,136	99,686	3,717,822	-2.3%	1,960,333	189.7%
Pennock	474	763,480	64,571	828,051	868,846	50,624	919,470	11.0%	249,634	368.3%
Pequot Lakes	2,483	2,126,877	349,394	2,476,271	2,451,102	333,818	2,784,920	12.5%	2,117,792	131.5%
Perham	3,618	1,402,682	2,418,082	3,820,764	1,366,067	2,615,962	3,982,029	4.2%	4,146,974	96.0%
Pillager	523	860,696	131,021	991,717	907,982	118,134	1,026,116	3.5%	424,085	242.0%
Pine City	3,668	1,497,953	363,278	1,861,231	1,162,254	447,709	1,609,963	-13.5%	3,063,834	52.5%
Pine Island	3,888	1,370,755	254,065	1,624,820	1,477,379	301,360	1,778,739	9.5%	3,854,233	46.2%
Pipestone	4,105	1,254,727	3,324,222	4,578,949	1,224,078	3,951,509	5,175,587	13.0%	4,977,277	104.0%
Plainview	3,494	1,018,772	482,792	1,501,564	1,658,427	553,150	2,211,577	47.3%	3,565,844	62.0%
Plato	328	469,795	128,633	598,428	463,682	155,168	618,850	3.4%	326,552	189.5%
Plummer	276	820,153	26,996	847,149	818,623	10,824	829,447	-2.1%	227,968	363.8%
Plymouth	80,546	19,965,740	785,901	20,751,641	21,452,602	1,472,240	22,924,842	10.5%	62,696,499	36.6%
Preston	1,343	809,907	1,181,489	1,991,396	823,158	655,850	1,479,008	-25.7%	1,764,250	83.8%
Princeton	5,388	2,057,179	(1,343,121)	714,058	2,468,952	(2,932,321)	(463,369)	-164.9%	6,609,802	-7.0%
Prinsburg	506	560,128	---	560,128	704,138	---	704,138	25.7%	483,467	145.6%
Prior Lake	28,915	10,458,397	---	10,458,397	11,005,244	---	11,005,244	5.2%	17,917,315	61.4%
Proctor	3,099	2,038,185	---	2,038,185	2,554,825	---	2,554,825	25.3%	2,932,349	87.1%
Racine	454	274,167	---	274,167	299,464	---	299,464	9.2%	170,796	175.3%
Ramsey	28,899	11,064,416	1,682,136	12,746,552	12,237,299	1,932,107	14,169,406	11.2%	20,806,822	68.1%
Ranier	594	219,335	---	219,335	289,084	---	289,084	31.8%	453,534	63.7%
Raymond	787	179,333	408,569	587,902	60,327	331,689	392,016	-33.3%	532,310	73.6%
Red Lake Falls	1,328	1,901,845	135,420	2,037,265	2,434,995	119,118	2,554,113	25.4%	905,524	282.1%
Red Wing	16,675	26,432,819	741,258	27,174,077	26,267,938	705,464	26,973,402	-0.7%	22,274,601	121.1%
Redwood Falls	5,043	4,554,031	(309,081)	4,244,950	4,938,519	(210,913)	4,727,606	11.4%	8,070,923	58.6%
Renville	1,268	1,257,561	98,665	1,356,226	1,207,245	104,899	1,312,144	-3.3%	1,189,130	110.3%
Revere	87	235,019	---	235,019	239,555	---	239,555	1.9%	80,291	298.4%
Rice Lake	4,177	900,910	(143,857)	757,053	1,179,083	(46,138)	1,132,945	49.7%	2,055,624	55.1%
Richfield	38,678	10,923,406	3,367,294	14,290,700	11,425,348	4,067,420	15,492,768	8.4%	36,593,507	42.3%
Richmond	1,485	2,186,891	151,149	2,338,040	1,523,119	168,191	1,691,310	-27.7%	1,161,581	145.6%
Robbinsdale	14,945	6,416,063	(3,265,721)	3,150,342	7,796,280	(3,302,022)	4,494,258	42.7%	13,647,823	32.9%
Rochester	122,969	48,249,872	12,170,886	60,420,758	53,103,811	14,399,947	67,503,758	11.7%	153,097,372	44.1%
Rockford	4,774	1,771,476	776,218	2,547,694	2,048,579	3,328,258	5,376,837	111.0%	3,411,864	157.6%
Rockville	2,411	1,718,783	35,950	1,754,733	1,990,094	36,887	2,026,981	15.5%	1,572,717	128.9%
Rogers	14,934	7,361,196	3,340,565	10,701,761	8,611,309	4,153,625	12,764,934	19.3%	16,597,006	76.9%
Rollingstone	695	212,894	91,049	303,943	126,205	93,148	309,353	1.8%	382,315	80.9%
Roseau	2,743	51,838	124,568	176,406	584,972	129,735	714,707	305.1%	3,732,932	19.1%

*Failed to meet reporting deadline.

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	26,965	12,280,985	733,182	13,014,167	13,411,928	124,125	13,536,053	4.0%	17,835,291	75.9%
Roseville	35,892	8,131,654	7,691,791	15,823,445	8,874,375	6,851,943	15,726,318	-0.6%	35,468,511	44.3%
Rush City	3,339	1,524,647	328,529	1,853,176	1,593,845	548,857	2,142,702	15.6%	1,704,840	125.7%
Rushford	1,876	965,570	1,598,386	2,563,956	884,133	2,413,028	3,297,161	28.6%	1,640,847	200.9%
Rushford Village	806	449,552	---	449,552	409,444	248,916	658,360	46.4%	536,597	122.7%
Rushmore	356	371,203	132,327	503,530	444,747	137,264	582,011	15.6%	331,797	175.4%
Russell	346	4,604	(56,476)	(51,872)	293	(80,852)	(80,559)	-55.3%	315,671	-25.5%
Ruthton	222	442,436	128,176	570,612	474,574	185,194	659,768	15.6%	247,924	266.1%
Sacred Heart	485	321,360	---	321,360	331,718	8,046	339,764	5.7%	685,744	49.5%
Saint Anthony	9,978	3,840,170	895,109	4,735,279	4,460,649	1,010,290	5,470,939	15.5%	10,218,530	53.5%
Saint Augusta	3,633	1,315,619	82,873	1,398,492	1,268,664	128,580	1,397,244	-0.1%	1,417,137	98.6%
Saint Bonifacius	2,196	771,458	---	771,458	1,333,986	---	1,333,986	72.9%	1,438,056	92.8%
Saint Charles	4,037	729,765	1,818,417	2,548,182	705,254	548,874	1,254,128	-50.8%	2,707,116	46.3%
Saint Clair	732	1,197,519	398,333	1,595,852	1,631,357	481,343	2,112,700	32.4%	530,333	398.4%
Saint Cloud	71,321	25,548,990	3,948,811	29,497,801	24,868,489	3,339,531	28,208,020	-4.4%	71,942,685	39.2%
Saint Francis	8,585	3,171,402	---	3,171,402	3,450,362	---	3,450,362	8.8%	5,314,763	64.9%
Saint Hilaire	257	345,108	---	345,108	297,766	---	297,766	-13.7%	245,621	121.2%
Saint James	4,700	3,435,779	(1,217,219)	2,218,560	2,310,252	561,099	2,871,351	29.4%	5,319,827	54.0%
Saint Joseph	6,969	3,988,037	473,786	4,461,823	4,260,858	573,339	4,834,197	8.3%	5,355,057	90.3%
Saint Louis Park	49,345	25,250,168	9,073,004	34,323,172	25,143,962	9,848,111	34,992,073	1.9%	62,160,351	56.3%
Saint Michael	21,075	5,374,370	27,941	5,402,311	5,524,617	131,824	5,656,441	4.7%	9,367,114	60.4%
Saint Paul	310,997	52,188,261	69,753,856	121,942,117	61,305,272	80,164,219	141,469,491	16.0%	535,540,482	26.4%
Saint Paul Park	5,376	1,612,977	127,138	1,740,115	2,117,349	1,517,315	3,634,664	108.9%	3,686,539	98.6%
Saint Peter	11,960	4,124,282	717,933	4,842,215	4,180,541	493,626	4,674,167	-3.5%	10,515,485	44.5%
Sanborn	318	185,140	148,174	333,314	178,520	93,438	271,958	-18.4%	326,816	83.2%
Sandstone	2,558	1,709,458	1,048,690	2,758,148	1,438,509	906,517	2,345,026	-15.0%	3,415,781	68.7%
Sartell	19,673	4,457,481	43,392	4,500,873	4,413,811	26,463	4,440,274	-1.3%	11,079,319	40.1%
Sauk Centre	4,588	1,516,783	2,404,563	3,921,346	1,755,103	1,482,768	3,237,871	-17.4%	4,948,302	65.4%
Sauk Rapids	13,835	4,977,170	---	4,977,170	5,272,369	---	5,272,369	5.9%	7,793,510	67.7%
Savage	33,159	9,535,872	2,132,578	11,668,450	9,835,704	1,977,792	11,813,496	1.2%	20,627,978	57.3%
Scandia	4,136	1,333,169	46,421	1,379,590	1,336,309	59,085	1,395,394	1.1%	2,149,187	64.9%
Sebekka	742	537,461	26,286	563,747	536,764	16,834	553,598	-1.8%	895,216	61.8%
Shakopee	46,037	19,780,211	68,084	19,848,295	21,512,750	83,875	21,596,625	8.8%	37,465,431	57.6%
Sherburn	1,030	878,487	---	878,487	831,897	---	831,897	-5.3%	1,098,579	75.7%
Shoreview	27,369	5,756,640	2,848,365	8,605,005	7,192,932	3,476,974	10,669,906	24.0%	24,521,958	43.5%
Shorewood	7,958	5,370,991	75,008	5,445,999	5,827,347	99,213	5,926,560	8.8%	5,895,309	100.5%
Silver Bay	1,826	2,205,447	1,098,440	3,303,887	2,283,945	1,000,398	3,284,343	-0.6%	3,415,329	96.2%
Silver Lake	863	736,870	568,129	1,304,999	759,884	622,159	1,382,043	5.9%	1,110,114	124.5%
Skyline	279	50,012	---	50,012	30,753	---	30,753	-38.5%	241,454	12.7%
Slayton	1,986	683,134	484,599	1,167,733	888,529	460,352	1,348,881	15.5%	2,113,650	63.8%
Sleepy Eye	3,522	3,239,629	710,323	3,949,952	3,355,892	829,636	4,185,528	6.0%	3,756,283	111.4%
South Haven	183	141,801	271,361	413,162	212,356	322,698	535,054	29.5%	403,406	132.6%
South Saint Paul	20,541	15,422,879	(570,294)	14,852,585	15,513,368	(382,779)	15,130,589	1.9%	28,795,205	52.5%
Spicer	1,087	1,753,027	2,216,107	3,969,134	1,882,774	2,401,527	4,284,301	7.9%	1,528,140	280.4%

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Table 20

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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	1,217	1,112,949	234,564	1,347,513	1,425,244	251,771	1,677,015	24.5%	1,785,101	93.9%
Spring Lake Park	7,360	2,667,980	1,583,634	4,251,614	2,988,732	2,209,534	5,198,266	22.3%	6,327,139	82.2%
Spring Park	1,728	622,348	(44,108)	578,240	487,913	---	487,913	-15.6%	1,485,705	32.8%
Spring Valley	2,478	1,930,748	998,318	2,929,066	2,159,822	874,984	3,034,806	3.6%	1,808,685	167.8%
Springfield	2,010	1,145,735	1,359,468	2,505,203	883,729	1,213,894	2,097,623	-16.3%	2,823,973	74.3%
Stacy	1,692	1,407,770	31,343	1,439,113	1,520,664	34,181	1,554,845	8.0%	853,973	182.1%
Staples	3,030	551,162	1,361,048	1,912,210	773,338	1,557,571	2,330,909	21.9%	3,215,618	72.5%
Stewart	483	1,337,628	33,078	1,370,706	1,206,997	35,619	1,242,616	-9.3%	525,053	236.7%
Stewartville	6,738	2,042,351	636,337	2,678,688	2,100,493	679,003	2,779,496	3.8%	4,053,898	68.6%
Stillwater	19,426	6,928,008	2,657,700	9,585,708	7,057,130	2,007,199	9,064,329	-5.4%	22,117,049	41.0%
Stockton**	813	1,096,251	550,955	1,647,206	---	---	---	-100.0%	---	---
Storden	218	97,743	146,550	244,293	128,672	170,121	298,793	22.3%	199,928	149.5%
Sturgeon Lake	455	258,319	---	258,319	202,775	---	202,775	-21.5%	296,763	68.3%
Swanville	329	214,349	(37,111)	177,238	252,171	(20,890)	231,281	30.5%	263,422	87.8%
Thief River Falls	8,701	10,697,684	(523,316)	10,174,368	11,822,954	(433,236)	11,389,718	11.9%	9,772,049	116.6%
Tower	426	(47,770)	173,404	125,634	207,190	131,302	338,492	169.4%	1,336,245	25.3%
Tracy	2,060	749,425	443,360	1,192,785	942,880	440,088	1,382,968	15.9%	2,675,844	51.7%
Trimont	691	940,145	385,820	1,325,965	1,103,039	182,803	1,285,842	-3.0%	711,811	180.6%
Truman	1,070	464,103	1,469,465	1,933,568	519,192	1,361,998	1,881,190	-2.7%	952,787	197.4%
Twin Valley	707	755,211	---	755,211	748,732	---	748,732	-0.9%	624,806	119.8%
Two Harbors	3,556	2,701,112	437,511	3,138,623	2,757,650	541,917	3,299,567	5.1%	5,195,016	63.5%
Tyler	1,110	1,670,715	(21,288)	1,649,427	1,676,095	10,483	1,686,578	2.3%	907,712	185.8%
Ulen	478	866,964	---	866,964	955,678	---	955,678	10.2%	411,439	232.3%
Underwood	359	807,358	53,443	860,801	872,642	27,515	900,157	4.6%	350,917	256.5%
Vadnais Heights	13,025	4,129,003	36,449	4,165,452	4,510,472	234,229	4,744,701	13.9%	8,363,819	56.7%
Vergas	341	305,875	18,336	324,211	170,715	23,698	194,413	-40.0%	526,574	36.9%
Vernon Center	319	372,376	17,110	389,486	366,365	807,478	1,173,843	201.4%	339,826	345.4%
Vesta	271	257,869	---	257,869	285,712	26,398	312,110	21.0%	311,817	100.1%
Victoria	11,916	2,870,122	1,180,156	4,050,278	3,799,990	1,054,345	4,854,335	19.9%	6,404,357	75.8%
Viking	85	77,232	7,632	84,864	81,539	1,638	83,177	-2.0%	96,372	86.3%
Villard	231	651,152	209,258	860,410	826,721	119,501	946,222	10.0%	222,132	426.0%
Virginia	8,302	346,104	(2,660,438)	(2,314,334)	(3,178,581)	(4,455,163)	(7,633,744)	-229.8%	24,688,047	-30.9%
Wabasha	2,580	1,735,475	---	1,735,475	1,875,947	---	1,875,947	8.1%	3,684,738	50.9%
Wabasso	735	436,402	1,346,404	1,782,806	352,826	1,753,501	2,106,327	18.1%	1,007,061	209.2%
Waconia	14,056	4,456,100	388,499	4,844,599	4,383,722	35,817	4,419,539	-8.8%	11,018,931	40.1%
Wadena	4,332	1,957,006	146,147	2,103,153	3,165,488	145,378	3,310,866	57.4%	3,505,762	94.4%
Waite Park	8,354	5,804,680	361,875	6,166,555	6,478,248	246,110	6,724,358	9.0%	9,761,839	68.9%
Walnut Grove	739	897,966	399,422	1,297,388	1,024,997	519,780	1,544,777	19.1%	592,254	260.8%
Wanamingo	1,164	599,340	117,275	716,615	580,273	121,115	701,388	-2.1%	881,823	79.5%
Warren	1,551	1,090,179	(275)	1,089,904	1,033,945	---	1,033,945	-5.1%	2,058,009	50.2%
Waseca	9,267	3,828,549	1,495,639	5,324,188	3,661,689	1,528,237	5,189,926	-2.5%	9,980,100	52.0%
Watertown	4,906	1,930,696	521,998	2,452,694	1,452,834	573,852	2,026,686	-17.4%	2,832,422	71.6%
Waterville	1,761	1,169,405	54,282	1,223,687	1,191,656	101,332	1,292,988	5.7%	1,585,654	81.5%
Watson	175	251,168	---	251,168	247,074	---	247,074	-1.6%	150,313	164.4%

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Table 20

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Waubun	404	467,714	---	467,714	654,599	---	654,599	40.0%	265,650	246.4%
Waverly	2,108	1,770,246	(71,793)	1,698,453	1,786,038	(49,241)	1,736,797	2.3%	1,448,832	119.9%
Wayzata	4,549	2,791,863	132,589	2,924,452	4,420,767	231,404	4,652,171	59.1%	11,328,595	41.1%
Welcome	699	2,460,331	49,341	2,509,672	2,586,636	39,998	2,626,634	4.7%	847,064	310.1%
Wells	2,411	1,136,421	12,503	1,148,924	1,111,584	(33,029)	1,078,555	-6.1%	3,242,473	33.3%
West Saint Paul	21,472	9,057,287	3,830,666	12,887,953	9,198,621	3,816,928	13,015,549	1.0%	20,123,515	64.7%
Westbrook	737	502,518	98,193	600,711	478,513	126,512	605,025	0.7%	878,116	68.9%
White Bear Lake	24,617	7,414,739	5,114,892	12,529,631	8,760,173	5,563,823	14,323,996	14.3%	17,670,548	81.1%
Willernie	527	271,990	---	271,990	539,063	---	539,063	98.2%	311,922	172.8%
Williams	205	149,802	137,937	287,739	144,074	130,132	274,206	-4.7%	203,059	135.0%
Willmar	21,410	8,931,957	13,961,069	22,893,026	6,234,467	15,107,301	21,341,768	-6.8%	21,852,091	97.7%
Wilmont	322	339,471	175,696	515,167	431,639	193,612	625,251	21.4%	302,015	207.0%
Windom	4,796	4,311,831	2,100,366	6,412,197	3,782,030	2,390,265	6,172,295	-3.7%	4,800,081	128.6%
Winger	181	542,691	---	542,691	523,168	5,876	529,044	-2.5%	187,409	282.3%
Winnebago	1,387	987,268	(1,851)	985,417	1,035,013	---	1,035,013	5.0%	1,467,563	70.5%
Winona	25,943	12,029,463	594,892	12,624,355	13,431,696	614,484	14,046,180	11.3%	21,745,951	64.6%
Winsted	2,226	1,454,970	199,466	1,654,436	1,337,313	236,050	1,573,363	-4.9%	2,482,798	63.4%
Wood Lake	378	381,831	153,119	534,950	367,810	172,392	540,202	1.0%	438,496	123.2%
Woodbury	78,740	19,131,162	11,941,083	31,072,245	19,954,341	18,512,039	38,466,380	23.8%	51,431,315	74.8%
Worthington	13,604	8,090,707	8,762,992	16,853,699	8,740,685	8,486,343	17,227,028	2.2%	11,813,537	145.8%
Wykoff	437	412,550	74,771	487,321	377,466	31,990	409,456	-16.0%	400,729	102.2%
Wyoming	8,147	2,180,733	219,558	2,400,291	2,520,275	241,607	2,761,882	15.1%	4,142,867	66.7%
Zimmerman	6,715	3,467,052	315,635	3,782,687	3,755,789	372,875	4,128,664	9.1%	2,619,905	157.6%
Zumbrota	3,993	2,334,483	2,270,033	4,604,516	2,788,419	2,653,198	5,441,617	18.2%	3,466,225	157.0%
Total	4,709,595	\$ 1,968,904,971	\$ 619,888,491	\$ 2,588,793,462	\$ 2,107,082,421	\$ 692,403,835	\$ 2,799,486,256	8.1%	\$ 5,078,327,413	55.1%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Hitterdal	215	\$117,137	(\$234,896)	(\$117,759)	\$103,213	(\$273,625)	(\$170,412)	-44.7%	\$214,756	-79.4%
Hendrum	285	16,646	(201,281)	(184,635)	3,970	(206,355)	(202,385)	-9.6%	328,612	-61.6%
Miltna	441	(59,811)	(46,565)	(106,376)	(243,020)	(55,984)	(299,004)	-181.1%	547,399	-54.6%
Virginia	8,302	346,104	(2,660,438)	(2,314,334)	(3,178,581)	(4,455,163)	(7,633,744)	-229.8%	24,688,047	-30.9%
Russell	346	4,604	(56,476)	(51,872)	293	(80,852)	(80,559)	-55.3%	315,671	-25.5%
Okabena	205	(13,659)	---	(13,659)	(54,807)	---	(54,807)	-301.3%	217,566	-25.2%
Lake Park	711	(151,868)	233,869	82,001	(204,177)	77,569	(126,608)	-254.4%	877,532	-14.4%
Biwabik	975	(734,634)	148,150	(586,484)	(321,831)	159,142	(162,689)	72.3%	1,678,495	-9.7%
Princeton	5,388	2,057,179	(1,343,121)	714,058	2,468,952	(2,932,321)	(463,369)	-164.9%	6,609,802	-7.0%
Luverne	4,942	1,781,947	238,739	2,020,686	1,147,032	(1,417,025)	(269,993)	-113.4%	6,196,103	-4.4%
Goodridge	100	13,546	84	13,630	(2,240)	84	(2,156)	-115.8%	98,307	-2.2%
Hadley	61	13,431	---	13,431	(1,351)	---	(1,351)	-110.1%	95,575	-1.4%
Oslo	230	46,751	---	46,751	(2,437)	---	(2,437)	-105.2%	429,008	-0.6%
Fertile*	789	1,042,781	(229,216)	813,565	---	---	---	-100.0%	---	---
Gilbert*	1,669	1,503,335	225,804	1,729,139	---	---	---	-100.0%	---	---
Minnesota City**	200	150,749	---	150,749	---	---	---	-100.0%	---	---
Stockton**	813	1,096,251	550,955	1,647,206	---	---	---	-100.0%	---	---
Aitkin	2,195	191,761	(933)	190,828	135,383	---	135,383	-29.1%	2,886,239	4.7%
North Saint Paul	13,015	4,271,436	(4,189,249)	82,187	4,962,576	(3,848,475)	1,114,101	1255.6%	9,618,102	11.6%
Skyline	279	50,012	---	50,012	30,753	---	30,753	-38.5%	241,454	12.7%
Henderson	982	201,755	54,050	255,805	103,125	29,411	132,536	-48.2%	958,158	13.8%
Chaska	29,739	3,533,910	(554,007)	2,979,903	5,440,376	(865,853)	4,574,523	53.5%	32,527,555	14.1%
Anoka	18,178	6,114,646	1,812,632	7,927,278	4,669,677	1,789,273	6,458,950	-18.5%	39,275,978	16.4%
Buffalo Lake	643	234,704	---	234,704	140,569	---	140,569	-40.1%	823,847	17.1%
Montgomery	3,505	643,304	161,004	804,308	732,239	(53,314)	678,925	-15.6%	3,732,509	18.2%
Roseau	2,743	51,838	124,568	176,406	584,972	129,735	714,707	305.1%	3,732,932	19.1%
Menahga	1,375	110,232	(5,899)	104,333	224,614	(5,697)	218,917	109.8%	1,110,044	19.7%
Lake Saint Croix Beach	1,037	325,480	30,112	355,592	167,601	12,706	180,307	-49.3%	808,206	22.3%
Delano	7,155	3,222,901	(990,234)	2,232,667	3,633,831	(2,067,880)	1,565,951	-29.9%	6,722,308	23.3%
Cass Lake	691	400,086	53,782	453,868	147,741	60,628	208,369	-54.1%	882,478	23.6%
Garvin	124	43,116	25,298	68,414	8,451	34,257	42,708	-37.6%	172,973	24.7%
Brainerd	14,670	2,548,882	1,339,317	3,888,199	3,127,710	1,466,620	4,594,330	18.2%	18,529,162	24.8%
Elko New Market	5,200	1,323,899	49,445	1,373,344	1,195,696	(323,623)	872,073	-36.5%	3,450,972	25.3%
Tower	426	(47,770)	173,404	125,634	207,190	131,302	338,492	169.4%	1,336,245	25.3%
Canby	1,688	713,049	82,030	795,079	453,220	61,117	514,337	-35.3%	2,025,736	25.4%
Baudette	947	415,577	128,592	544,169	273,098	121,080	394,178	-27.6%	1,549,121	25.4%
Chisago City	5,730	992,336	(11,568)	980,768	1,107,147	30,164	1,137,311	16.0%	4,393,709	25.9%
Osseo	2,674	1,110,398	36,314	1,146,712	829,374	41,938	871,312	-24.0%	3,316,367	26.3%
Saint Paul	310,997	52,188,261	69,753,856	121,942,117	61,305,272	80,164,219	141,469,491	16.0%	535,540,482	26.4%
Braham	1,789	(36,932)	179,407	142,475	363,054	177,639	540,693	279.5%	2,021,903	26.7%
Olivia	2,290	949,765	28,479	978,244	784,965	22,438	807,403	-17.5%	2,986,201	27.0%
Maynard	306	99,294	21,763	121,057	51,335	89,268	140,603	16.1%	501,885	28.0%
Buffalo	16,611	4,209,791	(619,410)	3,590,381	4,614,580	(503,778)	4,110,802	14.5%	13,592,704	30.2%
La Crescent	5,275	1,538,672	(8,005)	1,530,667	1,428,614	(5,617)	1,422,997	-7.0%	4,513,545	31.5%

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Table 21

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Cloquet	12,667	3,605,259	186,335	3,791,594	3,115,250	140,931	3,256,181	-14.1%	10,165,450	32.0%
Granite Falls	2,687	1,137,827	537,134	1,674,961	1,625,486	590,237	2,215,723	32.3%	6,794,152	32.6%
Spring Park	1,728	622,348	(44,108)	578,240	487,913	---	487,913	-15.6%	1,485,705	32.8%
Robbinsdale	14,945	6,416,063	(3,265,721)	3,150,342	7,796,280	(3,302,022)	4,494,258	42.7%	13,647,823	32.9%
Wells	2,411	1,136,421	12,503	1,148,924	1,111,584	(33,029)	1,078,555	-6.1%	3,242,473	33.3%
Oak Grove	9,179	1,558,962	(572,263)	986,699	1,711,057	(520,372)	1,190,685	20.7%	3,360,225	35.4%
Orono	8,383	5,219,544	(792,146)	4,427,398	4,124,132	(214,102)	3,910,030	-11.7%	10,826,715	36.1%
Plymouth	80,546	19,965,740	785,901	20,751,641	21,452,602	1,472,240	22,924,842	10.5%	62,696,499	36.6%
Vergas	341	305,875	18,336	324,211	170,715	23,698	194,413	-40.0%	526,574	36.9%
Carver	6,772	1,346,404	79,087	1,425,491	1,161,968	99,201	1,261,169	-11.5%	3,389,486	37.2%
Montevideo	5,270	1,307,880	649,590	1,957,470	1,180,580	861,147	2,041,727	4.3%	5,470,616	37.3%
Brooklyn Park	83,874	26,733,137	(71,655)	26,661,482	29,821,897	(659,118)	29,162,779	9.4%	76,676,841	38.0%
Hayfield	1,363	528,888	37,467	566,355	429,525	32,147	461,672	-18.5%	1,207,439	38.2%
Baxter	8,885	3,755,962	524,652	4,280,514	4,128,476	607,889	4,736,365	10.6%	12,315,392	38.5%
Alvarado	377	69,005	78,969	147,974	76,507	76,714	153,221	3.5%	398,274	38.5%
International Falls	5,637	3,660,235	886,122	4,546,357	3,801,594	(56,787)	3,744,807	-17.6%	9,624,280	38.9%
Hoyt Lakes	1,997	1,105,480	910,051	2,015,531	720,742	1,113,551	1,834,293	-9.0%	4,687,841	39.1%
Saint Cloud	71,321	25,548,990	3,948,811	29,497,801	24,868,489	3,339,531	28,208,020	-4.4%	71,942,685	39.2%
Grygla	186	135,508	91,688	227,196	133,792	82,405	216,197	-4.8%	543,137	39.8%
Brooklyn Center	33,982	12,961,734	(12,837)	12,948,897	13,407,391	52,085	13,459,476	3.9%	33,648,237	40.0%
Sartell	19,673	4,457,481	43,392	4,500,873	4,413,811	26,463	4,440,274	-1.3%	11,079,319	40.1%
Waconia	14,056	4,456,100	388,499	4,844,599	4,383,722	35,817	4,419,539	-8.8%	11,018,931	40.1%
Becker	5,042	3,068,280	55,517	3,123,797	3,861,215	131,283	3,992,498	27.8%	9,946,390	40.1%
Lindstrom	4,938	1,097,692	447	1,098,139	1,247,066	381	1,247,447	13.6%	3,055,307	40.8%
Greenfield	3,083	1,019,410	10,384	1,029,794	958,629	11,860	970,489	-5.8%	2,368,793	41.0%
Stillwater	19,426	6,928,008	2,657,700	9,585,708	7,057,130	2,007,199	9,064,329	-5.4%	22,117,049	41.0%
Wayzata	4,549	2,791,863	132,589	2,924,452	4,420,767	231,404	4,652,171	59.1%	11,328,595	41.1%
Dayton	10,086	2,474,692	724,875	3,199,567	2,567,271	1,190,616	3,757,887	17.4%	9,083,845	41.4%
Maple Grove	71,676	12,737,006	6,598,183	19,335,189	13,551,807	6,993,809	20,545,616	6.3%	48,816,822	42.1%
Richfield	38,678	10,923,406	3,367,294	14,290,700	11,425,348	4,067,420	15,492,768	8.4%	36,593,507	42.3%
Edina	54,480	25,496,867	---	25,496,867	26,924,670	---	26,924,670	5.6%	63,082,780	42.7%
Holdingford	740	464,597	---	464,597	288,078	---	288,078	-38.0%	673,943	42.7%
Lanesboro	727	363,503	353,725	717,228	311,092	252,812	563,904	-21.4%	1,306,049	43.2%
Minneapolis	433,633	173,717,000	176,391,000	350,108,000	191,370,000	212,582,000	403,952,000	15.4%	932,700,440	43.3%
Shoreview	27,369	5,756,640	2,848,365	8,605,005	7,192,932	3,476,974	10,669,906	24.0%	24,521,958	43.5%
Long Lake	1,716	1,008,499	376,843	1,385,342	951,280	207,699	1,158,979	-16.3%	2,631,568	44.0%
Rochester	122,969	48,249,872	12,170,886	60,420,758	53,103,811	14,399,947	67,503,758	11.7%	153,097,372	44.1%
Fridley	30,258	10,563,650	1,384,690	11,948,340	11,245,668	1,356,706	12,602,374	5.5%	28,517,908	44.2%
Roseville	35,892	8,131,654	7,691,791	15,823,445	8,874,375	6,851,943	15,726,318	-0.6%	35,468,511	44.3%
Cottage Grove	42,648	13,288,197	1,344,955	14,633,152	13,675,627	679,183	14,354,810	-1.9%	32,318,775	44.4%
Saint Peter	11,960	4,124,282	717,933	4,842,215	4,180,541	493,626	4,674,167	-3.5%	10,515,485	44.5%
Crystal	23,263	6,476,755	2,332,437	8,809,192	6,084,906	2,557,294	8,642,200	-1.9%	19,418,091	44.5%
New Brighton	24,150	8,860,013	---	8,860,013	10,334,369	---	10,334,369	16.6%	22,985,455	45.0%
Inver Grove Heights	36,219	13,665,952	(1,177,641)	12,488,311	15,136,949	645,935	15,782,884	26.4%	34,906,246	45.2%

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Table 21

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Glencoe	5,704	2,363,974	11,499	2,375,473	2,354,309	10,043	2,364,352	-0.5%	5,151,572	45.9%
Pine Island	3,888	1,370,755	254,065	1,624,820	1,477,379	301,360	1,778,739	9.5%	3,854,233	46.2%
Grand Rapids	11,183	6,181,792	980,304	7,162,096	6,477,867	1,004,145	7,482,012	4.5%	16,202,983	46.2%
Saint Charles	4,037	729,765	1,818,417	2,548,182	705,254	548,874	1,254,128	-50.8%	2,707,116	46.3%
Howard Lake	2,180	2,357,202	(334,131)	2,023,071	1,871,313	(263,503)	1,607,810	-20.5%	3,460,896	46.5%
Alexandria	15,000	5,946,185	269,669	6,215,854	6,545,351	331,376	6,876,727	10.6%	14,796,636	46.5%
Duluth	86,788	28,647,577	29,715,792	58,363,369	39,006,565	32,524,767	71,531,332	22.6%	151,088,641	47.3%
Independence	3,916	1,816,870	76,234	1,893,104	1,751,503	87,358	1,838,861	-2.9%	3,883,375	47.4%
Bloomington	91,537	44,898,089	6,811,018	51,709,107	51,157,572	8,275,815	59,433,387	14.9%	123,690,728	48.0%
Kenyon	1,916	735,242	439,551	1,174,793	438,883	590,135	1,029,018	-12.4%	2,139,047	48.1%
Minnetrista	8,896	2,373,262	602,025	2,975,287	2,619,731	605,347	3,225,078	8.4%	6,663,129	48.4%
Isle***	820	---	---	---	427,345	228,526	655,871	---%	1,350,822	48.6%
Breckenridge	3,365	1,572,776	---	1,572,776	1,572,776	---	1,572,776	---%	3,215,847	48.9%
Cokato	2,792	1,515,509	497,762	2,013,271	535,385	587,668	1,123,053	-44.2%	2,283,174	49.2%
Greenbush	667	245,833	160,040	405,873	345,585	167,019	512,604	26.3%	1,035,893	49.5%
Sacred Heart	485	321,360	---	321,360	331,718	8,046	339,764	5.7%	685,744	49.5%
Afton	3,044	831,633	8,370	840,003	904,646	156,710	1,061,356	26.4%	2,136,131	49.7%
Owatonna	26,647	12,184,458	34,049	12,218,507	13,788,931	143,283	13,932,214	14.0%	27,909,330	49.9%
Warren	1,551	1,090,179	(275)	1,089,904	1,033,945	---	1,033,945	-5.1%	2,058,009	50.2%
Excelsior	2,361	1,362,668	75,443	1,438,111	1,409,071	108,312	1,517,383	5.5%	3,004,572	50.5%
Wabasha	2,580	1,735,475	---	1,735,475	1,875,947	---	1,875,947	8.1%	3,684,738	50.9%
Gaylord	2,324	932,151	428,784	1,360,935	937,692	442,706	1,380,398	1.4%	2,710,773	50.9%
Cambridge	10,572	3,565,703	970,113	4,535,816	3,928,693	512,871	4,441,564	-2.1%	8,688,552	51.1%
Elmore	544	198,339	(20,232)	178,107	257,519	(3,308)	254,211	42.7%	495,100	51.3%
New Richland	1,222	450,563	(153,411)	297,152	688,229	(79,539)	608,690	104.8%	1,183,739	51.4%
Marshall	13,897	6,378,213	853,394	7,231,607	7,910,101	1,044,034	8,954,135	23.8%	17,406,656	51.4%
New Ulm	14,083	6,991,577	1,857,840	8,849,417	7,261,863	2,192,114	9,453,977	6.8%	18,302,383	51.7%
Tracy	2,060	749,425	443,360	1,192,785	942,880	440,088	1,382,968	15.9%	2,675,844	51.7%
Waseca	9,267	3,828,549	1,495,639	5,324,188	3,661,689	1,528,237	5,189,926	-2.5%	9,980,100	52.0%
Bemidji	15,637	5,490,423	2,227,770	7,718,193	6,668,154	2,223,041	8,891,195	15.2%	16,971,802	52.4%
South Saint Paul	20,541	15,422,879	(570,294)	14,852,585	15,513,368	(382,779)	15,130,589	1.9%	28,795,205	52.5%
Pine City	3,668	1,497,953	363,278	1,861,231	1,162,254	447,709	1,609,963	-13.5%	3,063,834	52.5%
Farmington	23,895	7,829,882	344,485	8,174,367	8,987,268	378,022	9,365,290	14.6%	17,679,926	53.0%
Corcoran	8,019	3,083,695	68,449	3,152,144	4,201,198	110,913	4,312,111	36.8%	8,140,093	53.0%
Cohasset	2,686	1,035,128	---	1,035,128	926,125	---	926,125	-10.5%	1,741,508	53.2%
Saint Anthony	9,978	3,840,170	895,109	4,735,279	4,460,649	1,010,290	5,470,939	15.5%	10,218,530	53.5%
Parkers Prairie	1,023	445,813	---	445,813	492,285	---	492,285	10.4%	918,529	53.6%
Otsego	23,132	4,627,653	335,939	4,963,592	4,177,620	347,330	4,524,950	-8.8%	8,412,400	53.8%
Monticello	14,840	6,929,266	423,487	7,352,753	7,416,654	514,103	7,930,757	7.9%	14,733,337	53.8%
Saint James	4,700	3,435,779	(1,217,219)	2,218,560	2,310,252	561,099	2,871,351	29.4%	5,319,827	54.0%
Dundee	75	57,214	---	57,214	73,127	---	73,127	27.8%	133,460	54.8%
Hutchinson	14,828	7,875,582	332,910	8,208,492	8,171,517	441,280	8,612,797	4.9%	15,704,723	54.8%
Coon Rapids	63,320	17,758,557	5,695,148	23,453,705	19,261,440	5,036,347	24,297,787	3.6%	44,184,668	55.0%
Forest Lake	21,502	5,959,708	346,462	6,306,170	6,208,998	757,411	6,966,409	10.5%	12,649,118	55.1%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Rice Lake	4,177	900,910	(143,857)	757,053	1,179,083	(46,138)	1,132,945	49.7%	2,055,624	55.1%
Breezy Point	2,766	1,679,171	1,580	1,680,751	1,509,914	113	1,510,027	-10.2%	2,735,324	55.2%
Mayer	2,581	619,526	---	619,526	703,805	8,041	711,846	14.9%	1,288,204	55.3%
Lauderdale	2,275	842,938	71,360	914,298	889,889	123,720	1,013,609	10.9%	1,822,061	55.6%
Maple Plain	1,951	1,078,063	449,751	1,527,814	832,664	490,039	1,322,703	-13.4%	2,376,487	55.7%
Saint Louis Park	49,345	25,250,168	9,073,004	34,323,172	25,143,962	9,848,111	34,992,073	1.9%	62,160,351	56.3%
Apple Valley	56,252	20,654,303	42,942	20,697,245	21,640,037	367,399	22,007,436	6.3%	38,924,809	56.5%
Vadnais Heights	13,025	4,129,003	36,449	4,165,452	4,510,472	234,229	4,744,701	13.9%	8,363,819	56.7%
Newfolden	341	449,985	17,467	467,452	465,305	63,888	529,193	13.2%	929,438	56.9%
Hendricks	630	397,445	124,366	521,811	408,096	40,690	448,786	-14.0%	785,695	57.1%
Isanti	7,386	1,955,039	440,412	2,395,451	2,568,160	157,786	2,725,946	13.8%	4,769,377	57.2%
Savage	33,159	9,535,872	2,132,578	11,668,450	9,835,704	1,977,792	11,813,496	1.2%	20,627,978	57.3%
Albertville	8,542	2,433,060	150,696	2,583,756	2,554,745	159,322	2,714,067	5.0%	4,728,493	57.4%
Lino Lakes	22,322	7,568,321	(59,828)	7,508,493	8,016,031	215,290	8,231,321	9.6%	14,298,053	57.6%
Shakopee	46,037	19,780,211	68,084	19,848,295	21,512,750	83,875	21,596,625	8.8%	37,465,431	57.6%
Long Prairie	3,744	1,520,455	351,075	1,871,530	1,213,857	427,282	1,641,139	-12.3%	2,842,962	57.7%
Nowthen	4,595	1,376,970	41,641	1,418,611	1,221,668	29,170	1,250,838	-11.8%	2,164,922	57.8%
Champlin	24,975	5,588,886	1,769,788	7,358,674	6,233,274	2,182,401	8,415,675	14.4%	14,555,046	57.8%
Blaine	73,546	16,622,485	8,725,277	25,347,762	17,229,181	7,858,684	25,087,865	-1.0%	43,317,164	57.9%
Janesville	2,476	841,756	341,193	1,182,949	821,156	357,260	1,178,416	-0.4%	2,032,219	58.0%
Lakeville	75,217	21,753,227	1,307,205	23,060,432	20,243,429	1,230,797	21,474,226	-6.9%	36,923,503	58.2%
Elk River	27,232	8,888,888	4,943,571	13,832,459	9,240,805	4,255,632	13,496,437	-2.4%	23,203,181	58.2%
Hastings	22,470	10,200,207	3,843,427	14,043,634	9,743,773	2,812,517	12,556,290	-10.6%	21,586,552	58.2%
Madelia	2,402	1,459,094	10,000	1,469,094	1,476,018	21,524	1,497,542	1.9%	2,566,145	58.4%
Eden Prairie	64,600	33,252,089	(130)	33,251,959	33,607,091	---	33,607,091	1.1%	57,441,405	58.5%
Redwood Falls	5,043	4,554,031	(309,081)	4,244,950	4,938,519	(210,913)	4,727,606	11.4%	8,070,923	58.6%
East Grand Forks	8,937	6,385,780	(269,801)	6,115,979	7,211,927	(159,437)	7,052,490	15.3%	11,974,873	58.9%
Moorhead	45,228	21,690,814	3,022,398	24,713,212	22,508,961	4,129,536	26,638,497	7.8%	45,099,762	59.1%
North Mankato	14,329	4,300,091	1,033,122	5,333,213	4,388,664	2,506,145	6,894,809	29.3%	11,620,644	59.3%
Northfield	21,334	9,549,366	1,166,058	10,715,424	9,775,031	1,966,678	11,741,709	9.6%	19,664,848	59.7%
Mora	3,786	2,143,607	(113,321)	2,030,286	2,120,690	(116,178)	2,004,512	-1.3%	3,338,992	60.0%
Fulda	1,347	269,085	394,710	663,795	282,726	438,595	721,321	8.7%	1,200,932	60.1%
Austin	26,379	10,827,446	1,065,871	11,893,317	11,462,605	988,445	12,451,050	4.7%	20,648,020	60.3%
Saint Michael	21,075	5,374,370	27,941	5,402,311	5,524,617	131,824	5,656,441	4.7%	9,367,114	60.4%
Middle River	299	203,895	143,321	347,216	129,591	169,182	298,773	-14.0%	494,769	60.4%
Hopkins	18,441	8,720,779	2,021,582	10,742,361	9,131,047	3,683,552	12,814,599	19.3%	21,160,614	60.6%
Murdock	305	133,698	---	133,698	164,353	---	164,353	22.9%	270,788	60.7%
Prior Lake	28,915	10,458,397	---	10,458,397	11,005,244	---	11,005,244	5.2%	17,917,315	61.4%
Lake Wilson	248	218,305	97,142	315,447	187,526	103,798	291,324	-7.6%	473,310	61.6%
Sebekka	742	537,461	26,286	563,747	536,764	16,834	553,598	-1.8%	895,216	61.8%
Le Sueur	4,236	1,448,920	1,538,149	2,987,069	1,213,859	1,677,132	2,890,991	-3.2%	4,669,297	61.9%
Blue Earth	3,180	4,646,033	(145,050)	4,500,983	4,238,391	(982,306)	3,256,085	-27.7%	5,255,716	62.0%
Plainview	3,494	1,018,772	482,792	1,501,564	1,658,427	553,150	2,211,577	47.3%	3,565,844	62.0%
Dundas	1,995	826,189	---	826,189	913,706	---	913,706	10.6%	1,446,599	63.2%

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Table 21

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

Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Winsted	2,226	1,454,970	199,466	1,654,436	1,337,313	236,050	1,573,363	-4.9%	2,482,798	63.4%
New Hope	21,733	7,735,115	4,644,669	12,379,784	7,856,953	4,694,056	12,551,009	1.4%	19,793,847	63.4%
Two Harbors	3,556	2,701,112	437,511	3,138,623	2,757,650	541,917	3,299,567	5.1%	5,195,016	63.5%
North Branch	11,858	4,924,142	43,220	4,967,362	4,454,940	(124,125)	4,330,815	-12.8%	6,806,473	63.6%
Ranier	594	219,335	---	219,335	289,084	---	289,084	31.8%	453,534	63.7%
Slayton	1,986	683,134	484,599	1,167,733	888,529	460,352	1,348,881	15.5%	2,113,650	63.8%
Chanhassen	25,807	8,280,891	340,372	8,621,263	8,808,872	344,647	9,153,519	6.2%	14,250,357	64.2%
Lexington	2,830	1,301,760	---	1,301,760	1,562,005	---	1,562,005	20.0%	2,429,206	64.3%
Winona	25,943	12,029,463	594,892	12,624,355	13,431,696	614,484	14,046,180	11.3%	21,745,951	64.6%
Minnnetonka	54,850	29,473,234	6,691,939	36,165,173	27,787,098	6,436,878	34,223,976	-5.4%	52,969,725	64.6%
West Saint Paul	21,472	9,057,287	3,830,666	12,887,953	9,198,621	3,816,928	13,015,549	1.0%	20,123,515	64.7%
Maplewood	41,989	15,246,184	1,523,893	16,770,077	15,760,414	1,596,083	17,356,497	3.5%	26,828,965	64.7%
Saint Francis	8,585	3,171,402	---	3,171,402	3,450,362	---	3,450,362	8.8%	5,314,763	64.9%
Scandia	4,136	1,333,169	46,421	1,379,590	1,336,309	59,085	1,395,394	1.1%	2,149,187	64.9%
Columbia Heights	21,567	7,101,674	4,179,358	11,281,032	7,749,569	4,522,609	12,272,178	8.8%	18,866,358	65.0%
Mankato	45,995	13,123,702	5,344,802	18,468,504	15,706,010	6,039,091	21,745,101	17.7%	33,353,516	65.2%
Sauk Centre	4,588	1,516,783	2,404,563	3,921,346	1,755,103	1,482,768	3,237,871	-17.4%	4,948,302	65.4%
Ivanhoe	540	185,436	251,449	436,885	189,022	391,026	580,048	32.8%	885,519	65.5%
Blackduck	826	252,840	181,284	434,124	459,737	211,239	670,976	54.6%	1,015,181	66.1%
Mound	9,420	3,352,710	956,302	4,309,012	3,646,446	1,153,018	4,799,464	11.4%	7,227,409	66.4%
Eagan	69,299	29,487,314	1,953,821	31,441,135	29,878,640	2,809,315	32,687,955	4.0%	49,208,524	66.4%
Crookston	7,272	5,164,941	1,825,995	6,990,936	5,691,167	1,322,247	7,013,414	0.3%	10,529,169	66.6%
Wyoming	8,147	2,180,733	219,558	2,400,291	2,520,275	241,607	2,761,882	15.1%	4,142,867	66.7%
Sauk Rapids	13,835	4,977,170	---	4,977,170	5,272,369	---	5,272,369	5.9%	7,793,510	67.7%
Ramsey	28,899	11,064,416	1,682,136	12,746,552	12,237,299	1,932,107	14,169,406	11.2%	20,806,822	68.1%
Sturgeon Lake	455	258,319	---	258,319	202,775	---	202,775	-21.5%	296,763	68.3%
Arlington	2,313	1,134,408	944,220	2,078,628	1,061,555	819,002	1,880,557	-9.5%	2,751,900	68.3%
Caledonia	2,767	1,170,723	560,404	1,731,127	1,198,388	520,975	1,719,363	-0.7%	2,515,941	68.3%
Cromwell	250	13,698	166,765	180,463	98,056	115,871	213,927	18.5%	312,499	68.5%
Stewartville	6,738	2,042,351	636,337	2,678,688	2,100,493	679,003	2,779,496	3.8%	4,053,898	68.6%
Sandstone	2,558	1,709,458	1,048,690	2,758,148	1,438,509	906,517	2,345,026	-15.0%	3,415,781	68.7%
Waite Park	8,354	5,804,680	361,875	6,166,555	6,478,248	246,110	6,724,358	9.0%	9,761,839	68.9%
Westbrook	737	502,518	98,193	600,711	478,513	126,512	605,025	0.7%	878,116	68.9%
Fergus Falls	14,144	7,397,923	5,646,064	13,043,987	8,053,256	5,650,893	13,704,149	5.1%	19,847,643	69.0%
Oakdale	28,169	11,835,580	1,225,499	13,061,079	13,630,832	279,860	13,910,692	6.5%	20,124,891	69.1%
Arden Hills	9,854	3,331,729	634,840	3,966,569	3,166,181	689,286	3,855,467	-2.8%	5,573,780	69.2%
Moose Lake	2,757	207,591	---	207,591	1,817,888	---	1,817,888	775.7%	2,604,796	69.8%
Winnebago	1,387	987,268	(1,851)	985,417	1,035,013	---	1,035,013	5.0%	1,467,563	70.5%
Burnsville	65,327	24,213,030	2,555,345	26,768,375	31,990,728	3,856,904	35,847,632	33.9%	50,819,199	70.5%
Albert Lea	18,278	9,055,823	4,153,686	13,209,509	9,316,135	4,175,565	13,491,700	2.1%	18,922,111	71.3%
Watertown	4,906	1,930,696	521,998	2,452,694	1,452,834	573,852	2,026,686	-17.4%	2,832,422	71.6%
Appleton	1,376	966,138	430,119	1,396,257	1,442,295	431,060	1,873,355	34.2%	2,614,522	71.7%
Hanover	4,089	1,153,388	---	1,153,388	1,689,848	---	1,689,848	46.5%	2,352,686	71.8%
Kimball	849	154,384	483,752	638,136	140,075	550,450	690,525	8.2%	961,232	71.8%

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Faribault	24,217	10,603,676	3,907,037	14,510,713	12,525,019	3,882,477	16,407,496	13.1%	22,657,789	72.4%
Staples	3,030	551,162	1,361,048	1,912,210	773,338	1,557,571	2,330,909	21.9%	3,215,618	72.5%
Morgan	876	1,353,292	1,444	1,354,736	885,872	(42,172)	843,700	-37.7%	1,155,688	73.0%
Mentor	101	157,603	239,279	396,882	192,289	120,170	312,459	-21.3%	427,683	73.1%
Ely	3,249	3,550,712	763,455	4,314,167	3,597,448	726,394	4,323,842	0.2%	5,895,025	73.3%
Mounds View	13,111	10,152,628	327,887	10,480,515	8,551,350	318,133	8,869,483	-15.4%	12,088,639	73.4%
Raymond	787	179,333	408,569	587,902	60,327	331,689	392,016	-33.3%	532,310	73.6%
Balaton	592	154,531	296,643	451,174	280,452	310,284	590,736	30.9%	798,289	74.0%
Springfield	2,010	1,145,735	1,359,468	2,505,203	883,729	1,213,894	2,097,623	-16.3%	2,823,973	74.3%
Brownnton	722	350,567	203,013	553,580	388,447	217,500	605,947	9.5%	815,369	74.3%
Orr	208	115,140	313,994	429,134	136,739	308,142	444,881	3.7%	595,266	74.7%
Lewisville	211	89,927	1,993	91,920	121,116	2,059	123,175	34.0%	164,722	74.8%
Woodbury	78,740	19,131,162	11,941,083	31,072,245	19,954,341	18,512,039	38,466,380	23.8%	51,431,315	74.8%
Lynd	431	44,775	18,818	63,593	174,087	23,583	197,670	210.8%	264,150	74.8%
Sherburn	1,030	878,487	---	878,487	831,897	---	831,897	-5.3%	1,098,579	75.7%
Victoria	11,916	2,870,122	1,180,156	4,050,278	3,799,990	1,054,345	4,854,335	19.9%	6,404,357	75.8%
Rosemount	26,965	12,280,985	733,182	13,014,167	13,411,928	124,125	13,536,053	4.0%	17,835,291	75.9%
Albany	2,805	1,131,345	(595)	1,130,750	1,657,077	(54,582)	1,602,495	41.7%	2,088,321	76.7%
Rogers	14,934	7,361,196	3,340,565	10,701,761	8,611,309	4,153,625	12,764,934	19.3%	16,597,006	76.9%
Belle Plaine	7,456	3,862,398	1,571,074	5,433,472	3,989,936	1,524,146	5,514,082	1.5%	7,109,623	77.6%
Le Center	2,529	1,056,462	---	1,056,462	1,003,779	556,943	1,560,722	47.7%	2,010,295	77.6%
Kasson	7,140	3,148,261	(197,569)	2,950,692	3,561,173	(91,287)	3,469,886	17.6%	4,463,912	77.7%
Goodview	4,152	1,371,056	101,380	1,472,436	1,366,248	301,915	1,668,163	13.3%	2,120,863	78.7%
Little Canada	10,395	3,039,880	1,464,755	4,504,635	3,681,696	1,531,853	5,213,549	15.7%	6,614,773	78.8%
Wanamingo	1,164	599,340	117,275	716,615	580,273	121,115	701,388	-2.1%	881,823	79.5%
Madison	1,511	1,095,051	1,071,522	2,166,573	819,185	1,195,846	2,015,031	-7.0%	2,520,812	79.9%
Cold Spring	4,225	2,996,072	(97,485)	2,898,587	3,265,537	(77,320)	3,188,217	10.0%	3,970,718	80.3%
Big Lake	12,524	3,662,354	890,648	4,553,002	4,228,622	871,300	5,099,922	12.0%	6,328,807	80.6%
East Bethel	11,992	3,663,606	---	3,663,606	4,667,313	---	4,667,313	27.4%	5,772,525	80.9%
Rollingstone	695	212,894	91,049	303,943	216,205	93,148	309,353	1.8%	382,315	80.9%
Blooming Prairie	1,943	1,477,888	222,685	1,700,573	1,061,796	228,116	1,289,912	-24.1%	1,591,587	81.0%
White Bear Lake	24,617	\$7,414,739	\$5,114,892	\$12,529,631	\$8,760,173	\$5,563,823	\$14,323,996	14.3%	\$17,670,548	81.1%
Milaca	3,043	1,846,889	177,913	2,024,802	1,909,904	57,912	1,967,816	-2.8%	2,417,686	81.4%
Waterville	1,761	1,169,405	54,282	1,223,687	1,191,656	101,332	1,292,988	5.7%	1,585,654	81.5%
Spring Lake Park	7,360	2,667,980	1,583,634	4,251,614	2,988,732	2,209,534	5,198,266	22.3%	6,327,139	82.2%
Jasper	599	829,067	177,758	1,006,825	669,117	159,915	829,032	-17.7%	1,007,786	82.3%
Nicollet	1,136	382,562	---	382,562	357,632	---	357,632	-6.5%	434,605	82.3%
Sanborn	318	185,140	148,174	333,314	178,520	93,438	271,958	-18.4%	326,816	83.2%
Preston	1,343	809,907	1,181,489	1,991,396	823,158	655,850	1,479,008	-25.7%	1,764,250	83.8%
Jordan	7,022	3,694,758	1,409,907	5,104,665	3,869,082	748,187	4,617,269	-9.5%	5,482,871	84.2%
Ham Lake	16,494	3,972,866	588,625	4,561,491	4,558,995	239,143	4,798,138	5.2%	5,687,377	84.4%
Clarkfield	847	949,284	(145,039)	804,245	1,042,585	(144,696)	897,889	11.6%	1,059,784	84.7%
Littlefork	542	635,319	149,212	784,531	652,900	164,467	817,367	4.2%	962,831	84.9%
Norwood Young America	4,092	2,151,272	74,230	2,225,502	2,340,282	112,764	2,453,046	10.2%	2,882,041	85.1%

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Cannon Falls	4,166	3,194,464	360,463	3,554,927	3,381,735	349,051	3,730,786	4.9%	4,383,031	85.1%
Barnesville	2,779	2,065,018	901,694	2,966,712	2,002,331	714,005	2,716,336	-8.4%	3,186,889	85.2%
Fairfax	1,206	1,166,434	---	1,166,434	1,212,404	---	1,212,404	3.9%	1,421,843	85.3%
Barnum	621	355,535	194,692	550,227	342,514	164,615	507,129	-7.8%	594,534	85.3%
Hallock	850	953,919	---	953,919	927,990	---	927,990	-2.7%	1,080,494	85.9%
Andover	32,460	9,794,213	1,726,020	11,520,233	11,149,054	2,059,144	13,208,198	14.7%	15,322,566	86.2%
Hinckley	1,930	1,613,903	---	1,613,903	1,588,441	---	1,588,441	-1.6%	1,840,637	86.3%
Viking	85	77,232	7,632	84,864	81,539	1,638	83,177	-2.0%	96,372	86.3%
Proctor	3,099	2,038,185	---	2,038,185	2,554,825	---	2,554,825	25.3%	2,932,349	87.1%
Gibbon	790	1,019,869	124,049	1,143,918	732,873	79,815	812,688	-29.0%	930,449	87.3%
Finlayson	319	264,729	---	264,729	132,692	128,117	260,809	-1.5%	298,045	87.5%
Swanville	329	214,349	(37,111)	177,238	252,171	(20,890)	231,281	30.5%	263,422	87.8%
Minnesota Lake	660	821,476	(113,941)	707,535	749,963	(164,689)	585,274	-17.3%	665,940	87.9%
Mazeppa	861	257,197	503,532	760,729	256,888	647,669	904,557	18.9%	1,027,455	88.0%
Little Falls	9,069	1,426,891	6,471,773	7,898,664	1,270,047	6,041,660	7,311,707	-7.4%	8,256,826	88.6%
Paynesville	2,545	1,472,306	986,910	2,459,216	1,378,487	897,899	2,276,386	-7.4%	2,561,637	88.9%
Newport	4,288	3,044,923	---	3,044,923	3,015,308	(31,297)	2,984,011	-2.0%	3,347,028	89.2%
Melrose	3,588	2,360,712	196,548	2,557,260	2,551,086	258,066	2,809,152	9.9%	3,143,653	89.4%
Annandale	3,430	2,186,766	891,985	3,078,751	2,133,312	657,635	2,790,947	-9.3%	3,119,469	89.5%
North Oaks	5,570	2,266,942	---	2,266,942	2,736,825	---	2,736,825	20.7%	3,058,059	89.5%
Frazee	1,318	1,119,787	49,704	1,169,491	1,078,035	55,439	1,133,474	-3.1%	1,257,798	90.1%
New Prague	8,283	5,924,421	112,640	6,037,061	5,132,101	140,859	5,272,960	-12.7%	5,850,144	90.1%
Saint Joseph	6,969	3,988,037	473,786	4,461,823	4,260,858	573,339	4,834,197	8.3%	5,355,057	90.3%
Oronoco	1,751	1,171,872	1,572	1,173,444	1,168,376	326	1,168,702	-0.4%	1,289,366	90.6%
Fairmont	10,290	7,466,493	1,081,346	8,547,839	8,902,164	1,151,075	10,053,239	17.6%	11,077,164	90.8%
Mountain Iron	2,867	3,805,305	4,706	3,810,011	3,743,629	8,762	3,752,391	-1.5%	4,134,075	90.8%
Hamburg	589	441,504	18,779	460,283	443,339	20,347	463,686	0.7%	510,223	90.9%
Deer River	896	331,480	1,090,609	1,422,089	102,679	1,199,937	1,302,616	-8.4%	1,431,618	91.0%
Litchfield	6,576	4,492,605	1,100,932	5,593,537	4,907,445	1,760,886	6,668,331	19.2%	7,315,395	91.2%
Minneota	1,361	279,591	428,167	707,758	310,121	703,206	1,013,327	43.2%	1,100,060	92.1%
Golden Valley	22,305	17,324,343	169,113	17,493,456	21,754,638	145,337	21,899,975	25.2%	23,762,982	92.2%
Credit River	5,655	1,503,310	1,635,527	3,138,837	2,249,409	112,989	2,362,398	-24.7%	2,550,315	92.6%
Saint Bonifacius	2,196	771,458	---	771,458	1,333,986	---	1,333,986	72.9%	1,438,056	92.8%
Milan	416	528,243	17,502	545,745	511,725	17,252	528,977	-3.1%	569,540	92.9%
Deephaven	3,812	3,501,043	---	3,501,043	3,642,309	---	3,642,309	4.0%	3,903,462	93.3%
Dassel	1,531	753,282	384,151	1,137,433	945,033	462,223	1,407,256	23.7%	1,506,523	93.4%
Chatfield	3,005	1,578,202	1,301,576	2,879,778	1,841,789	1,613,527	3,455,316	20.0%	3,687,446	93.7%
Hermantown	10,555	4,726,275	1,059,619	5,785,894	5,744,311	1,109,310	6,853,621	18.5%	7,301,519	93.9%
Spring Grove	1,217	1,112,949	234,564	1,347,513	1,425,244	251,771	1,677,015	24.5%	1,785,101	93.9%
Henning	846	495,035	307,315	802,350	519,311	329,774	849,085	5.8%	902,127	94.1%
Wadena	4,332	1,957,006	146,147	2,103,153	3,165,488	145,378	3,310,866	57.4%	3,505,762	94.4%
Medina	7,580	3,632,848	1,209,285	4,842,133	4,304,335	1,312,575	5,616,910	16.0%	5,906,736	95.1%
Centerville	3,993	2,589,121	---	2,589,121	2,663,929	---	2,663,929	2.9%	2,784,694	95.7%
Hector	986	1,118,318	343,357	1,461,675	1,137,987	349,866	1,487,853	1.8%	1,552,439	95.8%

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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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Perham	3,618	1,402,682	2,418,082	3,820,764	1,366,067	2,615,962	3,982,029	4.2%	4,146,974	96.0%
Silver Bay	1,826	2,205,447	1,098,440	3,303,887	2,283,945	1,000,398	3,284,343	-0.6%	3,415,329	96.2%
Willmar	21,410	8,931,957	13,961,069	22,893,026	6,234,467	15,107,301	21,341,768	-6.8%	21,852,091	97.7%
Park Rapids	4,244	4,256,433	---	4,256,433	4,161,253	---	4,161,253	-2.2%	4,236,984	98.2%
Houston	978	395,908	443,696	839,604	395,518	570,893	966,411	15.1%	983,857	98.2%
Saint Paul Park	5,376	1,612,977	127,138	1,740,115	2,117,349	1,517,315	3,634,664	108.9%	3,686,539	98.6%
Saint Augusta	3,633	1,315,619	82,873	1,398,492	1,268,664	128,580	1,397,244	-0.1%	1,417,137	98.6%
Vesta	271	257,869	---	257,869	285,712	26,398	312,110	21.0%	311,817	100.1%
Shorewood	7,958	5,370,991	75,008	5,445,999	5,827,347	99,213	5,926,560	8.8%	5,895,309	100.5%
Morris	5,161	4,985,417	---	4,985,417	5,189,585	---	5,189,585	4.1%	5,112,930	101.5%
Cottonwood	1,151	610,206	575,596	1,185,802	719,650	510,542	1,230,192	3.7%	1,211,586	101.5%
Wykoff	437	412,550	74,771	487,321	377,466	31,990	409,456	-16.0%	400,729	102.2%
Aurora	1,628	2,226,489	---	2,226,489	2,266,376	---	2,266,376	1.8%	2,211,935	102.5%
Hugo	17,044	4,427,097	1,659,162	6,086,259	5,013,596	2,084,126	7,097,722	16.6%	6,907,317	102.8%
East Gull Lake	1,104	723,227	14,312	737,539	603,458	54,561	658,019	-10.8%	640,033	102.8%
Grant	4,188	2,280,430	---	2,280,430	2,050,525	---	2,050,525	-10.1%	1,991,687	103.0%
Dalton	209	192,123	---	192,123	229,585	---	229,585	19.5%	222,265	103.3%
Pipestone	4,105	1,254,727	3,324,222	4,578,949	1,224,078	3,951,509	5,175,587	13.0%	4,977,277	104.0%
Hanska	380	281,469	68,236	349,705	337,104	60,042	397,146	13.6%	379,638	104.6%
Oak Park Heights	4,820	5,679,438	(360,567)	5,318,871	6,142,212	(358,815)	5,783,397	8.7%	5,523,386	104.7%
Grand Meadow	1,142	745,309	363,531	1,108,840	898,242	540,540	1,438,782	29.8%	1,370,624	105.0%
Ceylon	297	379,570	---	379,570	439,566	---	439,566	15.8%	414,555	106.0%
Dawson	1,457	1,200,838	2,230,254	3,431,092	679,095	2,046,364	2,725,459	-20.6%	2,561,950	106.4%
Lake City	5,518	6,933,647	19,474	6,953,121	7,499,062	87,235	7,586,297	9.1%	7,095,900	106.9%
Currie	216	62,572	155,283	217,855	99,921	168,083	268,004	23.0%	246,866	108.6%
Gem Lake	557	309,425	---	309,425	509,715	---	509,715	64.7%	469,435	108.6%
Byron	6,688	2,289,642	611,512	2,901,154	2,408,083	637,347	3,045,430	5.0%	2,802,633	108.7%
Renville	1,268	1,257,561	98,665	1,356,226	1,207,245	104,899	1,312,144	-3.3%	1,189,130	110.3%
Sleepy Eye	3,522	3,239,629	710,323	3,949,952	3,355,892	829,636	4,185,528	6.0%	3,756,283	111.4%
Jackson	3,309	5,279,132	253,850	5,532,982	4,297,257	239,637	4,536,894	-18.0%	4,039,856	112.3%
Lewiston	1,521	565,061	1,274,820	1,839,881	578,511	1,349,260	1,927,771	4.8%	1,715,504	112.4%
Mapleton	1,680	1,396,540	191,140	1,587,680	1,255,673	278,590	1,534,263	-3.4%	1,365,215	112.4%
Mendota Heights	11,670	11,109,344	1,219,096	12,328,440	12,090,906	1,418,478	13,509,384	9.6%	11,974,876	112.8%
Danvers	101	168,364	---	168,364	187,199	---	187,199	11.2%	163,316	114.6%
Echo	241	195,335	(5,700)	189,635	271,408	---	271,408	43.1%	236,516	114.8%
Falcon Heights	5,640	3,118,111	502,097	3,620,208	3,194,708	540,205	3,734,913	3.2%	3,233,750	115.5%
Thief River Falls	8,701	10,697,684	(523,316)	10,174,368	11,822,954	(433,236)	11,389,718	11.9%	9,772,049	116.6%
Detroit Lakes	10,003	6,752,084	6,822,150	13,574,234	6,305,182	6,571,909	12,877,091	-5.1%	10,985,303	117.2%
Amboy	521	527,476	59,813	587,289	457,909	50,200	508,109	-13.5%	427,098	119.0%
Eyota	2,036	650,657	386,563	1,037,220	908,808	369,738	1,278,546	23.3%	1,070,511	119.4%
Twin Valley	707	755,211	---	755,211	748,732	---	748,732	-0.9%	624,806	119.8%
Waverly	2,108	1,770,246	(71,793)	1,698,453	1,786,038	(49,241)	1,736,797	2.3%	1,448,832	119.9%
Circle Pines	5,055	3,836,797	(85,362)	3,751,435	4,004,606	(60,153)	3,944,453	5.1%	3,283,369	120.1%
Red Wing	16,675	26,432,819	741,258	27,174,077	26,267,938	705,464	26,973,402	-0.7%	22,274,601	121.1%

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Table 21

Unrestricted Fund Balances in the General Fund and Special Revenue Funds
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Name of City	Population	December 31, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Saint Hilaire	257	345,108	---	345,108	297,766	---	297,766	-13.7%	245,621	121.2%
Rushford Village	806	449,552	---	449,552	409,444	248,916	658,360	46.4%	536,597	122.7%
Wood Lake	378	381,831	153,119	534,950	367,810	172,392	540,202	1.0%	438,496	123.2%
Morton	400	724,776	568	725,344	584,551	(952)	583,599	-19.5%	471,215	123.8%
Silver Lake	863	736,870	568,129	1,304,999	759,884	622,159	1,382,043	5.9%	1,110,114	124.5%
Boyd	140	347,627	1,727	349,354	340,482	1,727	342,209	-2.0%	274,635	124.6%
Lancaster	355	325,024	58,136	383,160	341,217	100,512	441,729	15.3%	351,872	125.5%
Jeffers	338	218,228	186,320	404,548	297,210	167,152	464,362	14.8%	369,802	125.6%
Rush City	3,339	1,524,647	328,529	1,853,176	1,593,845	548,857	2,142,702	15.6%	1,704,840	125.7%
Glenwood	2,653	2,108,787	128,829	2,237,616	3,123,661	71,816	3,195,477	42.8%	2,518,285	126.9%
Ogilvie	397	378,886	---	378,886	453,412	---	453,412	19.7%	355,011	127.7%
Windom	4,796	4,311,831	2,100,366	6,412,197	3,782,030	2,390,265	6,172,295	-3.7%	4,800,081	128.6%
Rockville	2,411	1,718,783	35,950	1,754,733	1,990,094	36,887	2,026,981	15.5%	1,572,717	128.9%
Hanley Falls	241	118,235	133,172	251,407	137,090	168,005	305,095	21.4%	236,542	129.0%
Mountain Lake	1,954	2,346,604	1,252,983	3,599,587	2,087,686	1,101,713	3,189,399	-11.4%	2,451,731	130.1%
Cologne	2,116	2,098,592	---	2,098,592	2,528,796	---	2,528,796	20.5%	1,942,359	130.2%
Pequot Lakes	2,483	2,126,877	349,394	2,476,271	2,451,102	333,818	2,784,920	12.5%	2,117,792	131.5%
Brooten	638	961,535	37,471	999,006	961,549	37,945	999,494	0.0%	755,279	132.3%
Babbitt	1,379	3,329,992	317,304	3,647,296	3,678,707	366,769	4,045,476	10.9%	3,053,757	132.5%
South Haven	183	141,801	271,361	413,162	212,356	322,698	535,054	29.5%	403,406	132.6%
Hilltop	985	1,224,131	---	1,224,131	1,374,619	---	1,374,619	12.3%	1,035,453	132.8%
Fountain	414	240,048	98,774	338,822	233,318	147,710	381,028	12.5%	286,585	133.0%
Mahtomedi	8,206	5,803,474	830,161	6,633,635	6,388,761	576,214	6,964,975	5.0%	5,198,303	134.0%
Eveleth	3,521	7,428,412	249,917	7,678,329	8,091,266	264,031	8,355,297	8.8%	6,206,932	134.6%
Williams	205	149,802	137,937	287,739	144,074	130,132	274,206	-4.7%	203,059	135.0%
Kennedy	188	67,223	103,389	170,612	143,156	123,287	266,443	56.2%	196,355	135.7%
Butterfield	598	340,373	84,921	425,294	300,120	107,179	407,299	-4.2%	299,462	136.0%
Herman	387	288,943	141,189	430,132	367,765	248,438	616,203	43.3%	450,287	136.8%
Darfur	84	231,809	---	231,809	189,842	---	189,842	-18.1%	138,097	137.5%
LeRoy	959	337,408	286,416	623,824	495,250	319,450	814,700	30.6%	586,460	138.9%
Columbus	4,151	4,460,676	---	4,460,676	4,553,130	---	4,553,130	2.1%	3,263,360	139.5%
Harmony	1,047	828,514	884,018	1,712,532	880,047	1,045,501	1,925,548	12.4%	1,372,326	140.3%
Good Thunder	551	831,370	---	831,370	898,107	---	898,107	8.0%	637,402	140.9%
Lonsdale	4,909	3,698,033	107,254	3,805,287	4,027,257	---	4,027,257	5.8%	2,836,304	142.0%
Hibbing	16,028	27,081,018	327,028	27,408,046	29,179,665	423,866	29,603,531	8.0%	20,718,182	142.9%
Mahnomen	1,210	3,889,619	---	3,889,619	1,880,839	---	1,880,839	-51.6%	1,304,784	144.1%
Richmond	1,485	2,186,891	151,149	2,338,040	1,523,119	168,191	1,691,310	-27.7%	1,161,581	145.6%
Prinsburg	506	560,128	---	560,128	704,138	---	704,138	25.7%	483,467	145.6%
Worthington	13,604	8,090,707	8,762,992	16,853,699	8,740,685	8,486,343	17,227,028	2.2%	11,813,537	145.8%
Halstad	550	693,563	---	693,563	784,515	---	784,515	13.1%	537,163	146.0%
New London	1,291	619,447	1,153,032	1,772,479	938,102	1,157,347	2,095,449	18.2%	1,429,374	146.6%
Bayport	3,848	3,702,774	2,229,415	5,932,189	2,650,749	2,819,251	5,470,000	-7.8%	3,724,171	146.9%
Lake Elmo	14,033	7,540,239	22,458	7,562,697	8,920,580	43,278	8,963,858	18.5%	6,016,650	149.0%
Adrian	1,176	1,127,577	544,550	1,672,127	973,685	559,874	1,533,559	-8.3%	1,029,028	149.0%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Storden	218	97,743	146,550	244,293	128,672	170,121	298,793	22.3%	199,928	149.5%
Arco	85	50,829	37,905	88,734	53,390	43,758	97,148	9.5%	64,842	149.8%
Dodge Center	2,952	2,396,436	615,294	3,011,730	2,672,074	781,633	3,453,707	14.7%	2,281,932	151.4%
Edgerton	1,249	1,062,485	708,224	1,770,709	1,114,716	796,687	1,911,403	7.9%	1,262,027	151.5%
Frost	215	232,094	5,081	237,175	305,010	5,086	310,096	30.7%	204,660	151.5%
Askov	334	731,597	---	731,597	705,202	---	705,202	-3.6%	464,653	151.8%
Freeport	679	705,142	494,086	1,199,228	745,950	218,603	964,553	-19.6%	621,651	155.2%
Elysian	745	762,358	228,243	990,601	746,611	305,286	1,051,897	6.2%	676,627	155.5%
Oklee	411	525,469	96,469	621,938	584,643	94,638	679,281	9.2%	436,764	155.5%
Karlstad	674	506,059	160,085	666,144	1,291,053	149,440	1,440,493	116.2%	921,026	156.4%
Zumbrota	3,993	2,334,483	2,270,033	4,604,516	2,788,419	2,653,198	5,441,617	18.2%	3,466,225	157.0%
Zimmerman	6,715	3,467,052	315,635	3,782,687	3,755,789	372,875	4,128,664	9.1%	2,619,905	157.6%
Rockford	4,774	1,771,476	776,218	2,547,694	2,048,579	3,328,258	5,376,837	111.0%	3,411,864	157.6%
Cleveland	792	626,457	618,601	1,245,058	538,175	456,386	994,561	-20.1%	627,113	158.6%
McIntosh	584	577,748	---	577,748	685,437	---	685,437	18.6%	429,467	159.6%
Lakefield	1,738	1,595,991	805,396	2,401,387	1,808,554	734,839	2,543,393	5.9%	1,589,037	160.1%
Buhl	976	1,534,418	85,676	1,620,094	1,425,432	89,231	1,514,663	-6.5%	940,776	161.0%
Watson	175	251,168	---	251,168	247,074	---	247,074	-1.6%	150,313	164.4%
Spring Valley	2,478	1,930,748	998,318	2,929,066	2,159,822	874,984	3,034,806	3.6%	1,808,685	167.8%
Clara City	1,358	2,310,917	809,077	3,119,994	2,447,300	859,432	3,306,732	6.0%	1,961,809	168.6%
Granada	286	256,353	80,415	336,768	223,725	81,252	304,977	-9.4%	180,840	168.6%
Dilworth	4,804	4,501,189	---	4,501,189	5,101,116	---	5,101,116	13.3%	3,004,029	169.8%
Willernie	527	271,990	---	271,990	539,063	---	539,063	98.2%	311,922	172.8%
Alberta	94	157,769	---	157,769	157,432	---	157,432	-0.2%	91,043	172.9%
Racine	454	274,167	---	274,167	299,464	---	299,464	9.2%	170,796	175.3%
Rushmore	356	371,203	132,327	503,530	444,747	137,264	582,011	15.6%	331,797	175.4%
Badger	435	483,698	78	483,776	606,479	(54,498)	551,981	14.1%	314,621	175.4%
Chisholm	4,714	11,174,377	---	11,174,377	11,462,360	---	11,462,360	2.6%	6,431,608	178.2%
Mantorville	1,111	967,979	167,350	1,135,329	1,206,720	177,122	1,383,842	21.9%	772,442	179.2%
Trimont	691	940,145	385,820	1,325,965	1,103,039	182,803	1,285,842	-3.0%	711,811	180.6%
Stacy	1,692	1,407,770	31,343	1,439,113	1,520,664	34,181	1,554,845	8.0%	853,973	182.1%
Eagle Lake	3,266	3,278,393	---	3,278,393	3,665,724	---	3,665,724	11.8%	1,996,525	183.6%
Tyler	1,110	1,670,715	(21,288)	1,649,427	1,676,095	10,483	1,686,578	2.3%	907,712	185.8%
Cosmos	505	872,028	15,312	887,340	967,350	8,162	975,512	9.9%	524,093	186.1%
Beaver Bay	124	749,364	---	749,364	708,150	---	708,150	-5.5%	380,037	186.3%
Audubon	559	1,025,121	456,497	1,481,618	992,252	373,019	1,365,271	-7.9%	730,564	186.9%
Plato	328	469,795	128,633	598,428	463,682	155,168	618,850	3.4%	326,552	189.5%
Pelican Rapids	2,564	3,652,759	153,657	3,806,416	3,618,136	99,686	3,717,822	-2.3%	1,960,333	189.7%
Bethel	484	624,424	---	624,424	627,204	---	627,204	0.4%	329,738	190.2%
Milroy	254	278,226	230,533	508,759	316,919	253,432	570,351	12.1%	299,002	190.8%
Hills	673	498,850	264,864	763,714	417,080	376,986	794,066	4.0%	414,601	191.5%
Lake Crystal	2,513	3,710,712	80,453	3,791,165	4,031,544	88,617	4,120,161	8.7%	2,138,688	192.6%
Lake Benton	672	471,608	618,110	1,089,718	476,356	873,650	1,350,006	23.9%	697,047	193.7%
Battle Lake	903	1,733,333	369,753	2,103,086	1,894,109	383,784	2,277,893	8.3%	1,163,360	195.8%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Truman	1,070	464,103	1,469,465	1,933,568	519,192	1,361,998	1,881,190	-2.7%	952,787	197.4%
Lismore	197	302,754	51,850	354,604	328,407	48,877	377,284	6.4%	189,394	199.2%
Rushford	1,876	965,570	1,598,386	2,563,956	884,133	2,413,028	3,297,161	28.6%	1,640,847	200.9%
Kasota	714	796,838	---	796,838	917,686	---	917,686	15.2%	455,006	201.7%
Foley	2,705	3,060,026	967,307	4,027,333	3,139,834	1,182,018	4,321,852	7.3%	2,108,179	205.0%
Fisher	401	503,276	---	503,276	548,466	---	548,466	9.0%	266,192	206.0%
Wilmont	322	339,471	175,696	515,167	431,639	193,612	625,251	21.4%	302,015	207.0%
Bigelow	212	333,481	58,194	391,675	333,129	20,530	353,659	-9.7%	170,565	207.3%
Wabasso	735	436,402	1,346,404	1,782,806	352,826	1,753,501	2,106,327	18.1%	1,007,061	209.2%
Atwater	1,096	1,904,969	3,978	1,908,947	1,690,091	(6,796)	1,683,295	-11.8%	801,593	210.0%
Avon	1,670	2,919,875	432,440	3,352,315	3,123,411	358,363	3,481,774	3.9%	1,651,991	210.8%
Dovray	57	150,085	55,228	205,313	149,614	52,758	202,372	-1.4%	94,645	213.8%
Empire	3,070	---	---	---	2,549,101	936,566	3,485,667	---	1,599,436	217.9%
Franklin	512	727,485	---	727,485	902,029	---	902,029	24.0%	403,023	223.8%
Lowry	329	180,305	523,619	703,924	208,361	564,912	773,273	9.9%	345,097	224.1%
Grove City	625	1,259,124	(3,001)	1,256,123	1,184,647	(3,001)	1,181,646	-5.9%	524,396	225.3%
Dover	777	975,110	184,918	1,160,028	836,683	135,430	972,113	-16.2%	425,100	228.7%
Belview	286	859,917	40,564	900,481	822,116	42,131	864,247	-4.0%	377,253	229.1%
Maple Lake	2,215	2,743,647	1,310,057	4,053,704	3,045,164	1,478,407	4,523,571	11.6%	1,970,922	229.5%
Kellogg	423	521,151	210,679	731,830	482,652	221,090	703,742	-3.8%	304,323	231.2%
Ulen	478	866,964	---	866,964	955,678	---	955,678	10.2%	411,439	232.3%
Cook	537	2,018,901	614,012	2,632,913	2,145,142	631,630	2,776,772	5.5%	1,174,507	236.4%
Stewart	483	1,337,628	33,078	1,370,706	1,206,997	35,619	1,242,616	-9.3%	525,053	236.7%
Barrett	370	581,393	114,423	695,816	690,123	107,821	797,944	14.7%	334,720	238.4%
Chokio	399	644,990	72,774	717,764	587,744	65,291	653,035	-9.0%	271,346	240.7%
Medford	1,357	1,745,294	19,664	1,764,958	1,857,345	19,747	1,877,092	6.4%	777,709	241.4%
Pillager	523	860,696	131,021	991,717	907,982	118,134	1,026,116	3.5%	424,085	242.0%
Waubun	404	467,714	---	467,714	654,599	---	654,599	40.0%	265,650	246.4%
Bricelyn	347	1,347,767	193,087	1,540,854	1,115,124	194,692	1,309,816	-15.0%	530,165	247.1%
Chandler	270	409,607	476,474	886,081	408,203	466,235	874,438	-1.3%	345,834	252.8%
Underwood	359	807,358	53,443	860,801	872,642	27,515	900,157	4.6%	350,917	256.5%
Walnut Grove	739	897,966	399,422	1,297,388	1,024,997	519,780	1,544,777	19.1%	592,254	260.8%
Grand Marais	1,359	6,336,779	264,081	6,600,860	6,369,942	395,808	6,765,750	2.5%	2,592,322	261.0%
Crosslake	2,456	8,327,081	---	8,327,081	8,995,571	---	8,995,571	8.0%	3,431,892	262.1%
Ruthton	222	442,436	128,176	570,612	474,574	185,194	659,768	15.6%	247,924	266.1%
Spicer	1,087	1,753,027	2,216,107	3,969,134	1,882,774	2,401,527	4,284,301	7.9%	1,528,140	280.4%
Ormsby	122	253,565	---	253,565	255,072	---	255,072	0.6%	90,440	282.0%
Red Lake Falls	1,328	1,901,845	135,420	2,037,265	2,434,995	119,118	2,554,113	25.4%	905,524	282.1%
Winger	181	542,691	---	542,691	523,168	5,876	529,044	-2.5%	187,409	282.3%
Dunnell	131	182,059	73,478	255,537	403,594	74,865	478,459	87.2%	169,399	282.4%
Madison Lake	1,306	1,822,492	1,053,308	2,875,800	1,885,288	1,199,269	3,084,557	7.3%	1,081,231	285.3%
Montrose	3,899	1,825,955	2,137,847	3,963,802	1,846,182	2,574,804	4,420,986	11.5%	1,530,346	288.9%
Belgrade	735	737,222	129,057	866,279	1,940,448	133,087	2,073,535	139.4%	707,005	293.3%
Revere	87	235,019	---	235,019	239,555	---	239,555	1.9%	80,291	298.4%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

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, 2022			December 31, 2023			2022/2023 Percent Change	2023 Total Current Expenditures	2023 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			
Welcome	699	2,460,331	49,341	2,509,672	2,586,636	39,998	2,626,634	4.7%	847,064	310.1%
Heron Lake	598	2,093,728	513,174	2,606,902	1,556,463	477,546	2,034,009	-22.0%	632,012	321.8%
Ottertail	694	1,756,352	146,933	1,903,285	1,677,771	103,944	1,781,715	-6.4%	532,137	334.8%
Eagle Bend	542	563,059	300,054	863,113	645,067	456,339	1,101,406	27.6%	322,794	341.2%
Browerville	836	1,470,060	268,517	1,738,577	1,546,289	272,052	1,818,341	4.6%	530,435	342.8%
Callaway	203	205,260	1,369,438	1,574,698	216,926	1,901,601	2,118,527	34.5%	614,423	344.8%
Vernon Center	319	372,376	17,110	389,486	366,365	807,478	1,173,843	201.4%	339,826	345.4%
Alpha	104	332,453	95,058	427,511	338,467	95,019	433,486	1.4%	123,602	350.7%
Benson	3,462	1,416,020	16,329,797	17,745,817	1,943,382	14,762,588	16,705,970	-5.9%	4,619,078	361.7%
Plummer	276	820,153	26,996	847,149	818,623	10,824	829,447	-2.1%	227,968	363.8%
Pennock	474	763,480	64,571	828,051	868,846	50,624	919,470	11.0%	249,634	368.3%
Courtland	735	809,929	32,176	842,105	983,569	32,176	1,015,745	20.6%	275,750	368.4%
Easton	176	671,053	---	671,053	736,517	---	736,517	9.8%	193,657	380.3%
Holloway	86	286,279	---	286,279	386,633	---	386,633	35.1%	97,601	396.1%
Saint Clair	732	1,197,519	398,333	1,595,852	1,631,357	481,343	2,112,700	32.4%	530,333	398.4%
Kandiyohi	563	1,627,482	---	1,627,482	1,713,092	---	1,713,092	5.3%	426,278	401.9%
Villard	231	651,152	209,258	860,410	826,721	119,501	946,222	10.0%	222,132	426.0%
Harris	1,110	2,098,372	3,681	2,102,053	2,227,617	3,681	2,231,298	6.1%	510,212	437.3%
Clarissa	662	1,085,109	334,807	1,419,916	1,262,443	411,035	1,673,478	17.9%	371,192	450.8%
Bluffton	208	354,701	2,398	357,099	433,140	85,100	518,240	45.1%	110,861	467.5%
Delavan	172	662,528	---	662,528	853,554	---	853,554	28.8%	154,080	554.0%
Darwin	342	371,639	26,117	397,756	883,650	26,164	909,814	128.7%	159,085	571.9%
Hancock	864	1,696,967	213,580	1,910,547	1,826,418	247,045	2,073,463	8.5%	343,224	604.1%
Northrop	218	705,967	---	705,967	758,079	---	758,079	7.4%	99,808	759.5%
Total	4,709,595	\$ 1,968,904,971	\$ 619,888,491	\$ 2,588,793,462	\$ 2,107,082,421	\$ 692,403,835	\$ 2,799,486,256	8.1%	\$ 5,078,327,413	55.1%

*Failed to meet reporting deadline.

**Reported on a GAAP basis in 2022; reported on a Cash basis in 2023.

***Reported on a Cash basis in 2022; reported on a GAAP basis in 2023.

Analysis of Enterprise Funds

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2023

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	2,171,470	1,285,562	885,908	---	---	885,908	---	---	---	780,000	25,000	---	---	---
Liquor	639,693	640,711	(1,018)	---	---	(1,018)	---	---	---	(5,829)	5,826	---	---	---
Water and Sewer	738,770	623,270	115,500	---	49,507	65,993	---	---	---	---	1,424,705	1,464,992	49,507	509,332
Total	3,549,933	2,549,543	1,000,390	---	49,507	950,883	---	---	---	774,171	1,455,531	1,464,992	49,507	509,332
Adams														
Sewer	115,302	156,570	(41,268)	277	---	(40,991)	---	---	---	(19,891)	---	---	---	---
Water	145,795	152,306	(6,511)	24,116	---	17,605	---	---	---	13,958	---	---	---	---
Total	261,097	308,876	(47,779)	24,393	---	(23,386)	---	---	---	(5,933)	---	---	---	---
Adrian														
Adrian Country Living Cottages	112,020	120,979	(8,959)	14,042	33,471	(28,388)	---	---	---	---	5,027	---	33,471	75,000
Ambulance	137,650	144,754	(7,104)	42,727	---	35,623	---	---	1,925	(14,291)	100,952	---	---	---
Electric	1,573,858	1,387,050	186,808	59,764	---	246,572	---	---	---	132,731	64,942	---	---	---
Refuse	154,831	150,375	4,456	1,024	---	5,480	---	---	---	---	---	---	---	---
Sewer	162,112	108,344	53,768	13,715	---	67,483	---	---	---	4,375	---	---	---	---
Water	335,923	324,700	11,223	24,973	---	36,196	---	---	8,625	43,633	52,189	---	---	---
Total	2,476,394	2,236,202	240,192	156,245	33,471	362,966	---	---	10,550	166,448	223,110	---	33,471	75,000
Afton														
Sewer	57,570	665,534	(607,964)	164,460	17,856	(461,360)	15,000	---	---	---	---	---	17,856	112,000
Total	57,570	665,534	(607,964)	164,460	17,856	(461,360)	15,000	---	---	---	---	---	17,856	112,000
Aitkin														
Electric [29]	4,504,985	3,928,378	576,607	116,706	107	693,206	---	---	---	150,000	17,555	---	107	2,973
Liquor	1,573,192	1,572,576	616	24,858	---	25,474	---	---	---	78,000	1,341	---	---	---
Sewer [29]	651,578	454,605	196,973	---	54	196,919	---	---	---	105,760	258,047	---	54	1,485
Water [29]	390,660	295,558	95,102	---	53	95,049	---	---	---	75,539	35,078	---	53	1,485
Total	7,120,415	6,251,117	869,298	141,564	214	1,010,648	---	---	---	409,299	312,021	---	214	5,943

*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, 2023

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	488,222	472,726	15,496	2,159	---	17,655	---	---	---	10,000	32,592	---	---	---
Park	159,444	117,628	41,816	587	---	42,403	---	---	---	50,729	13,813	---	---	---
Sewer	88,351	89,973	(1,622)	5,774	---	4,152	---	---	---	---	9,158	---	---	---
Water	137,456	172,064	(34,608)	10,904	19,165	(42,869)	---	---	10,000	---	82,839	---	19,165	45,000
Total	873,473	852,391	21,082	19,424	19,165	21,341	---	---	10,000	60,729	138,402	---	19,165	45,000
Albany														
Golf Course	1,186,932	1,185,535	1,397	150,289	16,703	134,983	---	---	---	35,000	82,973	---	4,589	19,411
Sewer	569,376	535,732	33,644	135,793	---	169,437	---	---	4	100,000	103,910	---	---	---
Water	875,720	456,927	418,793	115,056	14,883	518,966	---	---	4	100,000	4,340	---	14,883	287,000
Total	2,632,028	2,178,194	453,834	401,138	31,586	823,386	---	---	8	235,000	191,223	---	19,472	306,411
Albert Lea														
Housing and Redevelopment Authority [12] [29]	686,568	2,136,509	(1,449,941)	1,347,220	59	(102,780)	---	1,192,939	109,267	---	286,776	---	59	71
Port Authority - Real Estate [29]	824,384	819,838	4,546	43,108	177,835	(130,181)	---	---	2,776	---	7,913	45,133	177,835	200,786
Sewer	5,485,454	4,688,928	796,526	424,905	49,768	1,171,663	---	---	3,711	1,343,912	1,076,777	---	49,768	118,000
Solid Waste Management	195,733	143,949	51,784	5,378	---	57,162	---	---	---	25,000	---	---	---	---
Utility Line Protection Plan	393,885	371,296	22,589	71	---	22,660	---	---	---	(7,823)	---	---	---	---
Water	4,084,332	2,175,531	1,908,801	275,235	203,201	1,980,835	---	---	---	1,123,911	1,458,040	---	203,201	548,000
Total	11,670,356	10,336,051	1,334,305	2,095,917	430,863	2,999,359	---	1,192,939	115,754	2,485,000	2,829,506	45,133	430,863	866,857
Alberta														
Sewer	12,681	37,375	(24,694)	2,178	---	(22,516)	1,515	---	---	---	---	---	---	---
Water	36,987	63,182	(26,195)	1,613	5,270	(29,852)	1,515	---	---	(28,415)	---	---	5,270	14,000
Total	49,668	100,557	(50,889)	3,791	5,270	(52,368)	3,030	---	---	(28,415)	---	---	5,270	14,000
Albertville														
Recycling	141,778	157,099	(15,321)	11,872	---	(3,449)	---	---	---	---	---	---	---	---
Sewer	1,088,083	1,206,819	(118,736)	943,708	485,433	339,539	220,624	60,628	---	---	6,700,265	9,400,000	485,433	529,600
Storm Water	249,441	297,258	(47,817)	54,788	137	6,834	---	---	---	---	---	---	137	85,000

*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, 2023

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	479,410	525,666	(46,256)	184,264	1,184	136,824	---	51,333	---	---	31,200	---	1,184	10,400
Total	1,958,712	2,186,842	(228,130)	1,194,632	486,754	479,748	220,624	111,961	---	---	6,731,465	9,400,000	486,754	625,000
Alden														
Garbage [0]	51,820	51,650	170	66	---	236	---	---	---	---	---	---	---	---
Sewer [0]	66,019	71,444	(5,425)	666	6,403	(11,162)	---	---	---	---	190	---	1,213	5,000
Water	190,589	114,404	76,185	533	13,078	63,640	---	---	---	---	---	---	13,078	77,000
Total	308,428	237,498	70,930	1,265	19,481	52,714	---	---	---	---	190	---	14,291	82,000
Alexandria														
Electric [29]	28,266,675	23,225,736	5,040,939	646,678	1,227,560	4,460,057	---	---	---	(5,118,960)	5,874,692	---	209,610	590,000
Fiber Optics [29]	37,821	51,188	(13,367)	201,951	---	188,584	---	---	---	5,118,960	3,415	---	---	---
Liquor	8,098,739	7,527,825	570,914	2,979	---	573,893	---	---	58	335,000	13,262	---	---	---
Storm Water	867,507	570,320	297,187	65,837	22,063	340,961	---	---	18,357	(111,227)	240,856	---	22,063	165,000
Water [29]	3,284,948	3,038,159	246,789	135,493	35,844	346,438	---	---	---	---	1,327,076	---	35,844	195,000
Total	40,555,690	34,413,228	6,142,462	1,052,938	1,285,467	5,909,933	---	---	18,415	223,773	7,459,301	---	267,517	950,000
Alpha														
Electric	125,684	118,155	7,529	6,211	---	13,740	---	---	---	---	---	---	---	---
Water and Sewer	35,963	97,052	(61,089)	25,593	---	(35,496)	---	---	---	---	51,301	---	---	---
Total	161,647	215,207	(53,560)	31,804	---	(21,756)	---	---	---	---	51,301	---	---	---
Altura														
Liquor Store Building Lease [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	101,475	110,338	(8,863)	---	---	(8,863)	---	---	---	---	---	---	---	---
Water [0]	109,786	162,543	(52,757)	---	---	(52,757)	---	---	---	---	---	---	---	---
Total	211,261	272,881	(61,620)	---	---	(61,620)	---	---	---	---	---	---	---	---
Alvarado														
Electric	55,075	393,554	(338,479)	20	---	(338,459)	---	---	---	75,000	---	---	---	---
Refuse	39,316	25,496	13,820	61	---	13,881	---	---	---	---	---	---	---	---
Sewer	50,476	41,713	8,763	1,962	---	10,725	---	---	---	50,000	---	---	---	---

*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, 2023

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	28,708	102,364	(73,656)	1,825	---	(71,831)	---	---	---	---	---	---	---	---	---
Total	173,575	563,127	(389,552)	3,868	---	(385,684)	---	---	---	---	125,000	---	---	---	---
Amboy															
Refuse Collection	59,294	48,560	10,734	1,188	---	11,922	---	---	---	---	---	---	---	---	---
Sewer Utility	160,416	156,228	4,188	3,106	---	7,294	---	---	---	---	---	---	---	---	---
Storm Water	20,838	---	20,838	---	---	20,838	---	---	---	---	---	---	---	---	---
Water Utility	81,371	126,695	(45,324)	3,200	3,161	(45,285)	---	---	---	---	(15,000)	588,610	---	3,161	28,390
Total	321,919	331,483	(9,564)	7,494	3,161	(5,231)	---	---	---	---	(15,000)	588,610	---	3,161	28,390
Andover															
Sewer	2,643,592	2,882,722	(239,130)	151,519	---	(87,611)	---	---	---	---	515,507	349,092	---	---	---
Storm Sewer	686,055	765,688	(79,633)	59,086	---	(20,547)	---	---	---	---	38,406	212,780	---	---	---
Water	4,263,197	3,265,430	997,767	287,717	5,036	1,280,448	---	---	---	---	331,214	122,794	---	5,036	770,000
Total	7,592,844	6,913,840	679,004	498,322	5,036	1,172,290	---	---	---	---	885,127	684,666	---	5,036	770,000
Annandale															
Refuse and Recycling	222,567	227,425	(4,858)	6,288	---	1,430	---	---	---	---	---	---	---	---	---
Sewer	1,270,282	1,188,778	81,504	1,538,745	186,476	1,433,773	---	127,863	---	---	272,852	1,261,757	1,603,273	183,010	1,028,362
Storm Utility	48,597	88,690	(40,093)	13,500	---	(26,593)	---	---	---	---	32,000	---	---	---	---
Water	728,493	559,752	168,741	183,616	127,272	225,085	---	---	---	---	306,582	1,030,659	1,531,131	124,806	285,413
Total	2,269,939	2,064,645	205,294	1,742,149	313,748	1,633,695	---	127,863	---	---	611,434	2,292,416	3,134,404	307,816	1,313,775
Anoka															
Electric	35,449,010	31,816,511	3,632,499	1,135,718	6,053	4,762,164	---	---	---	---	775,000	4,504,465	---	6,053	---
Golf	1,561,660	1,580,731	(19,071)	18,150	3,103	(4,024)	---	---	---	---	---	80,408	---	3,103	---
Liquor	2,447,817	2,799,685	(351,868)	8,892	---	(342,976)	---	---	---	---	40,000	---	---	---	---
Recycling	527,484	447,724	79,760	8,244	---	88,004	---	---	---	---	---	---	---	---	---
Sewer	2,979,974	2,817,159	162,815	157,515	36,420	283,910	---	---	---	---	---	413,613	807,717	36,420	40,000
Storm Drainage	790,706	493,658	297,048	53,138	94,263	255,923	---	---	---	---	---	790,834	1,502,345	94,263	150,000
Water	2,088,679	1,767,876	320,803	509,694	240,505	589,992	---	---	---	---	---	1,680,164	1,023,810	240,505	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, 2023

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
Total	45,845,330	41,723,344	4,121,986	1,891,351	380,344	5,632,993	---	---	---	815,000	7,469,484	3,333,872	380,344	215,000
Apple Valley														
Cemetery	328,023	231,337	96,686	31,874	98	128,462	---	---	---	---	120,572	---	98	8,125
Liquor	10,782,386	10,086,858	695,528	43,254	12,457	726,325	---	---	---	1,850,000	97,568	---	12,457	131,427
Sport Arena	718,327	1,107,393	(389,066)	130,863	---	(258,203)	121,000	---	---	---	18,062	---	---	---
Storm Drainage	3,232,972	2,546,757	686,215	236,855	131,789	791,281	---	---	---	---	688,175	---	103,491	238,151
Street Light Utility	685,833	652,491	33,342	16,172	94	49,420	---	---	---	---	---	---	94	15,838
Water and Sewer	14,136,582	11,691,046	2,445,536	748,792	159,963	3,034,365	---	---	---	793,000	2,226,522	---	159,963	1,409,812
Total	29,884,123	26,315,882	3,568,241	1,207,810	304,401	4,471,650	121,000	---	---	2,643,000	3,150,899	---	276,103	1,803,353
Appleton														
Appleton Area Health Services [14]	18,757,727	22,023,560	(3,265,833)	624,613	---	(2,641,220)	---	336,427	---	109,569	1,335,189	1,662,412	---	346,395
Garbage	100,125	110,148	(10,023)	20	---	(10,003)	---	---	---	---	---	---	---	---
Liquor	619,138	597,939	21,199	---	---	21,199	---	---	---	---	---	---	---	---
Sewer	604,144	585,213	18,931	14,245	5,057	28,119	348	---	---	28,055	55,622	---	5,057	110,000
Water	341,199	656,544	(315,345)	73,155	61,309	(303,499)	73,155	---	---	28,055	104,511	50,944	61,158	212,000
Total	20,422,333	23,973,404	(3,551,071)	712,033	66,366	(2,905,404)	73,503	336,427	---	165,679	1,495,322	1,713,356	66,215	668,395
Arco														
Sewer	14,459	18,946	(4,487)	35	1,258	(5,710)	---	---	---	---	---	---	1,258	8,383
Water and Garbage [2]	15,550	14,880	670	38	---	708	---	---	---	---	---	---	---	---
Total	30,009	33,826	(3,817)	73	1,258	(5,002)	---	---	---	---	---	---	1,258	8,383
Arden Hills														
Recycling	151,340	154,519	(3,179)	37,103	---	33,924	---	---	---	---	---	---	---	---
Sewer	2,394,498	1,859,157	535,341	69,124	5,651	598,814	---	---	---	126,000	375,298	---	5,651	30,000
Surface Water Management	958,807	673,556	285,251	40,549	---	325,800	---	---	---	74,000	57,970	---	---	---
Water	3,054,674	2,640,905	413,769	160,063	36,342	537,490	---	---	2,533	100,000	14,257	---	36,342	195,000
Total	6,559,319	5,328,137	1,231,182	306,839	41,993	1,496,028	---	---	2,533	300,000	447,525	---	41,993	225,000
Argyle														
Gas	588,917	333,138	255,779	---	---	255,779	---	---	---	35,000	11,632	---	---	---

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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, 2023

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
Refuse	114,433	121,551	(7,118)	---	---	(7,118)	---	---	---	---	---	---	---	---
Wastewater	79,807	160,421	(80,614)	2,964	---	(77,650)	---	---	---	---	47,932	---	---	---
Water	212,720	270,573	(57,853)	2,425	---	(55,428)	---	---	---	---	83,940	---	---	---
Total	995,877	885,683	110,194	5,389	---	115,583	---	---	---	35,000	143,504	---	---	---
Arlington														
Electric	2,523,554	2,607,841	(84,287)	19,607	14,860	(79,540)	---	---	---	---	85,726	---	14,860	45,000
Sewer	729,271	574,407	154,864	28,097	33,145	149,816	---	---	---	---	128,345	---	33,145	287,350
Storm Water Drainage	146,643	62,942	83,701	8,616	33,175	59,142	---	---	715	---	---	---	33,175	86,958
Water	433,008	353,586	79,422	68,230	43,259	104,393	---	---	---	---	615,459	---	43,259	107,092
Total	3,832,476	3,598,776	233,700	124,550	124,439	233,811	---	---	715	---	829,530	---	124,439	526,400
Ashby														
Garbage [0]	102,166	100,373	1,793	11	---	1,804	---	---	---	---	---	---	---	---
Sewer	219,440	129,823	89,617	17,310	91,375	15,552	---	---	---	---	50,450	---	21,925	19,000
Storm Sewer [0]	10,402	21,363	(10,961)	6	---	(10,955)	---	---	---	---	---	---	---	---
Water [0]	219,230	152,419	66,811	553	49,175	18,189	---	---	---	---	---	---	9,175	40,000
Total	551,238	403,978	147,260	17,880	140,550	24,590	---	---	---	---	50,450	---	31,100	59,000
Askov														
Sewer	88,551	117,060	(28,509)	63	9,560	(38,006)	---	---	---	---	3,408	---	9,560	8,392
Water	94,129	121,522	(27,393)	73,490	9,953	36,144	---	30,000	37,379	---	104,978	64,948	9,953	36,388
Total	182,680	238,582	(55,902)	73,553	19,513	(1,862)	---	30,000	37,379	---	108,386	64,948	19,513	44,780
Atwater														
Economic Development Authority [29]	11,750	10,078	1,672	---	---	1,672	---	---	---	---	---	---	---	---
Sewer	108,404	81,900	26,504	52,270	11,312	67,462	35,469	---	---	---	68,765	---	11,312	77,000
Water	196,544	160,697	35,847	62,256	13,835	84,268	44,596	---	---	---	---	---	13,835	93,000
Total	316,698	252,675	64,023	114,526	25,147	153,402	80,065	---	---	---	68,765	---	25,147	170,000
Audubon														
Sewer	169,752	70,670	99,082	14,194	10,737	102,539	---	---	---	---	10,454	---	10,737	45,000
Water	192,880	147,993	44,887	19,846	17,573	47,160	---	---	---	---	10,454	---	17,573	80,640

*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, 2023

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	362,632	218,663	143,969	34,040	28,310	149,699	---	---	---	---	20,908	---	28,310	125,640
Aurora														
Sanitation	350,673	315,990	34,683	2	---	34,685	---	---	2	---	---	---	---	---
Wastewater	742,331	681,634	60,697	3,072	76,912	(13,143)	---	---	5	---	380,114	---	76,912	246,000
Water	356,670	436,125	(79,455)	61,967	20,419	(37,907)	---	---	61,967	---	---	---	20,419	34,000
Total	1,449,674	1,433,749	15,925	65,041	97,331	(16,365)	---	---	61,974	---	380,114	---	97,331	280,000
Austin														
Central Office Cost Care [14][29]	520,523	450,539	69,984	259,131	566,370	(237,255)	242,573	---	---	50,000	20,004	---	---	---
Courtyard/Chauncey [14][29]	1,931,144	1,374,050	557,094	17,370	86,164	488,300	---	---	---	---	280,059	---	86,164	767,000
Electric	39,348,706	37,530,628	1,818,078	533,586	198,409	2,153,255	---	---	---	546,362	2,740,622	---	198,409	349,360
Gas	20,078,491	19,042,710	1,035,781	376,341	144,308	1,267,814	---	---	---	546,362	477,478	---	144,308	248,540
Pickett Place [14][29]	667,930	944,066	(276,136)	24,352	---	(251,784)	---	148,789	---	---	209,226	---	---	---
Port Authority Component Unit [29]	95,769	759,704	(663,935)	661,104	5,342	(8,173)	40,559	---	2	---	56,137	---	5,342	---
Scattered Sites [14][29]	301,294	559,953	(258,659)	13,122	---	(245,537)	---	85,357	---	---	165,181	---	---	---
Section 8 Voucher Program [14][29]	979,922	917,713	62,209	---	---	62,209	---	978,930	---	---	---	---	---	---
Sewer	9,181,523	6,621,490	2,560,033	440,069	6,120	2,993,982	---	---	13,196,307	---	33,083,662	4,389,104	6,120	50,001
Storm Water Utility District	963,099	444,384	518,715	75,244	---	593,959	---	---	---	---	153,232	---	---	---
Transitional Housing and CHIP Programs [14][29]	156,105	35,498	120,607	12,483	---	133,090	---	---	---	(50,000)	---	---	---	---
Twin Towers [14][29]	1,283,779	1,584,787	(301,008)	49,708	---	(251,300)	---	395,549	---	---	376,351	---	---	---
Waste Transfer Station	45,798	50,540	(4,742)	27,080	---	22,338	---	---	---	---	---	---	---	---
Water	6,215,729	5,123,612	1,092,117	270,495	137,973	1,224,639	---	---	---	546,361	1,654,662	---	137,973	568,594
Total	81,769,812	75,439,674	6,330,138	2,760,085	1,144,686	7,945,537	283,132	1,608,625	13,196,309	1,639,085	39,216,614	4,389,104	578,316	1,983,495
Avoca														
A and I Fund	36,655	37,045	(390)	---	---	(390)	---	---	---	---	---	---	---	---
Liquor	254,704	246,644	8,060	19,336	3,825	23,571	---	---	---	26,976	12,348	---	---	---
Water and Sewer	61,071	27,484	33,587	28,739	2,675	59,651	---	---	---	25,355	9,608	---	---	---
Total	352,430	311,173	41,257	48,075	6,500	82,832	---	---	---	52,331	21,956	---	---	---

*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, 2023

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
Avon														
Sewer	395,733	765,784	(370,051)	233,741	75,779	(212,089)	107,874	---	---	(162,370)	127,983	---	46,436	204,060
Water	298,149	303,365	(5,216)	89,989	47,136	37,637	14,789	---	---	140,900	---	---	23,332	70,876
Total	693,882	1,069,149	(375,267)	323,730	122,915	(174,452)	122,663	---	---	(21,470)	127,983	---	69,768	274,936
Babbitt														
Sanitation	158,273	124,890	33,383	---	---	33,383	---	---	---	---	---	---	---	---
Water and Sewer	911,543	712,643	198,900	53,901	96,075	156,726	---	---	3,559,132	2,113	5,765,991	1,486,804	45,842	178,000
Total	1,069,816	837,533	232,283	53,901	96,075	190,109	---	---	3,559,132	2,113	5,765,991	1,486,804	45,842	178,000
Backus														
Sewer	91,667	146,551	(54,884)	2,898	28,152	(80,138)	---	---	---	---	---	---	28,152	14,804
Water	71,516	57,487	14,029	11,568	1,304	24,293	---	---	10,000	---	18,950	---	1,304	10,804
Total	163,183	204,038	(40,855)	14,466	29,456	(55,845)	---	---	10,000	---	18,950	---	29,456	25,608
Badger														
Refuse	50,129	50,080	49	---	---	49	---	---	---	---	---	---	---	---
Sewer	61,979	72,667	(10,688)	566	---	(10,122)	---	---	---	---	410,214	425,877	---	---
Water	93,702	84,904	8,798	1,247,243	---	1,256,041	---	1,246,061	---	---	2,216,163	953,834	---	---
Total	205,810	207,651	(1,841)	1,247,809	---	1,245,968	---	1,246,061	---	---	2,626,377	1,379,711	---	---
Bagley														
Liquor	1,801,764	1,743,585	58,179	1,367	10,840	48,706	---	---	---	---	---	---	10,840	40,000
Public Utilities Commission [9][31]	4,372,603	4,098,562	274,041	106,066	13,231	366,876	---	---	---	26,584	2,960,377	2,877,789	13,231	271,120
Total	6,174,367	5,842,147	332,220	107,433	24,071	415,582	---	---	---	26,584	2,960,377	2,877,789	24,071	311,120
Balaton														
Garbage	60,623	62,672	(2,049)	189	---	(1,860)	---	---	---	---	---	---	---	---
Liquor	413,486	417,192	(3,706)	11,526	---	7,820	---	---	---	2	---	---	---	---
Sewer	166,648	90,723	75,925	3,214	---	79,139	---	---	---	---	2,723	---	---	---
Water	221,073	138,958	82,115	176,306	10,230	248,191	---	143,600	17,500	---	442,155	157,000	4,680	19,000
Total	861,830	709,545	152,285	191,235	10,230	333,290	---	143,600	17,500	2	444,878	157,000	4,680	19,000

*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, 2023

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
Barnesville														
Ambulance	251,717	537,336	(285,619)	273,218	---	(12,401)	150,000	---	64,000	---	34,503	---	---	---
Broadband Internet	534,477	107,933	426,544	42,715	60	469,199	---	---	---	306,478	69,917	---	---	---
Cable Television	304,794	332,137	(27,343)	1,879	---	(25,464)	---	---	---	20,723	---	---	---	---
Electric	2,457,328	2,063,044	394,284	52,488	---	446,772	---	---	---	202,182	242,757	---	---	---
Liquor	1,154,512	1,142,348	12,164	7,217	16,664	2,717	---	---	---	6,000	4,060	---	20,634	40,000
Sanitation	322,274	336,878	(14,604)	63,185	---	48,581	---	---	50,807	20,000	---	---	---	---
Sewer	743,864	526,247	217,617	62,933	28,599	251,951	---	---	---	90,000	142,536	25,448	28,599	369,074
Storm Sewer	48,904	54,340	(5,436)	20,866	---	15,430	---	---	---	8,000	---	---	---	---
Telephone	1,301,567	838,362	463,205	74,268	57,215	480,258	---	---	685	156,012	190,734	---	57,215	204,000
Water	536,700	410,729	125,971	36,623	8,647	153,947	---	---	---	90,000	36,115	---	8,647	93,000
Total	7,656,137	6,349,354	1,306,783	635,392	111,185	1,830,990	150,000	---	115,492	899,395	720,622	25,448	115,095	706,074
Barnum														
Liquor	796,073	820,520	(24,447)	35,165	25,950	(15,232)	---	---	---	(99,129)	---	---	25,950	60,000
Sewer	119,616	50,319	69,297	9,461	5,463	73,295	---	---	---	8,034	---	---	5,463	14,000
Water	153,598	105,390	48,208	21,924	3,865	66,267	---	---	---	8,035	---	---	3,865	42,000
Total	1,069,287	976,229	93,058	66,550	35,278	124,330	---	---	---	(83,060)	---	---	35,278	116,000
Barrett														
Garbage	85,070	74,320	10,750	---	---	10,750	---	---	---	---	---	---	---	---
Sewer	161,581	126,350	35,231	884	---	36,115	---	---	---	(14,957)	30,907	1,516,512	---	---
Water	164,634	117,041	47,593	17,759	35,898	29,454	---	---	14,929	(7,229)	34,578	125,000	35,898	35,000
Total	411,285	317,711	93,574	18,643	35,898	76,319	---	---	14,929	(22,186)	65,485	1,641,512	35,898	35,000
Barry														
Water and Sewer [0]	1,294	7,475	(6,181)	---	---	(6,181)	---	---	---	---	---	---	---	---
Total	1,294	7,475	(6,181)	---	---	(6,181)	---	---	---	---	---	---	---	---
Battle Lake														
Liquor	2,183,159	1,969,080	214,079	63,197	7,170	270,106	---	---	---	56,000	69,648	---	7,170	22,000
Natural Gas	893,744	521,470	372,274	16,958	59,520	329,712	---	---	---	6,000	44,247	---	59,520	215,000

*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, 2023

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	312,567	248,384	64,183	18,102	16,496	65,789	---	---	---	11,681	---	---	16,496	91,630
Water	297,017	161,280	135,737	11,458	16,797	130,398	---	---	---	6,000	140,040	131,716	16,797	89,370
Total	3,686,487	2,900,214	786,273	109,715	99,983	796,005	---	---	---	79,681	253,935	131,716	99,983	418,000
Baudette														
Electric	2,419,331	2,038,570	380,761	70,021	---	450,782	---	---	---	230,000	---	---	---	---
Liquor	2,049,386	1,967,558	81,828	13,631	---	95,459	---	---	---	170,000	---	---	---	---
Sewer	464,092	404,206	59,886	---	38,579	21,307	---	---	---	---	9,955	---	38,579	115,000
Water	686,729	459,815	226,914	---	38,821	188,093	---	---	---	---	34,656	---	38,821	196,000
Total	5,619,538	4,870,149	749,389	83,652	77,400	755,641	---	---	---	400,000	44,611	---	77,400	311,000
Baxter														
Sewer	1,581,991	2,519,922	(937,931)	312,307	---	(625,624)	---	---	11	420,795	102,741	---	---	---
Storm Water	787,478	926,091	(138,613)	1,416,351	---	1,277,738	---	---	1,373,006	(152,375)	1,927,546	---	---	---
Water	3,053,934	2,640,648	413,286	1,107,011	---	1,520,297	---	---	1,506	592,017	86,088	---	---	---
Total	5,423,403	6,086,661	(663,258)	2,835,669	---	2,172,411	---	---	1,374,523	860,437	2,116,375	---	---	---
Bayport														
Sewer	790,993	906,298	(115,305)	153,678	6,510	31,863	---	---	85,485	11,475	---	---	6,510	34,085
Water	610,752	639,826	(29,074)	186,652	9,772	147,806	---	---	60,180	6,175	174,661	---	9,772	50,915
Total	1,401,745	1,546,124	(144,379)	340,330	16,282	179,669	---	---	145,665	17,650	174,661	---	16,282	85,000
Beardsley														
Refuse or Garbage Collection	32,929	33,170	(241)	---	---	(241)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	17,344	15,286	2,058	8,547	1,466	9,139	---	---	---	---	21,858	---	---	---
Water	24,863	34,332	(9,469)	8,553	542	(1,458)	---	---	---	---	---	---	542	6,000
Total	75,136	82,788	(7,652)	17,100	2,008	7,440	---	---	---	---	21,858	---	542	6,000
Beaver Bay														
Liquor	773,787	793,707	(19,920)	30,220	---	10,300	---	---	---	---	---	---	---	---
Sewer	99,724	216,684	(116,960)	28,395	2,729	(91,294)	17,115	---	---	---	12,580	---	2,729	14,000
Water	155,945	156,644	(699)	---	2,404	(3,103)	---	---	---	---	84,142	---	2,404	48,000
Total	1,029,456	1,167,035	(137,579)	58,615	5,133	(84,097)	17,115	---	---	---	96,722	---	5,133	62,000

*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, 2023

	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
Beaver Creek														
Refuse [0]	24,316	24,514	(198)	---	---	(198)	---	---	---	---	---	---	---	---
Sewer [0]	54,237	7,788	46,449	---	---	46,449	---	---	---	---	---	---	---	---
Water [0]	45,978	58,936	(12,958)	536	---	(12,422)	---	---	---	35,000	---	---	---	---
Total	124,531	91,238	33,293	536	---	33,829	---	---	---	35,000	---	---	---	---
Becker														
Sewer	1,656,880	2,562,384	(905,504)	233,520	57,971	(729,955)	---	---	---	124,333	202,544	---	57,971	710,000
Water	781,639	964,973	(183,334)	240,434	118	56,982	---	---	---	---	48,493	---	118	70,000
Total	2,438,519	3,527,357	(1,088,838)	473,954	58,089	(672,973)	---	---	---	124,333	251,037	---	58,089	780,000
Bejou														
Sewage Collection and Disposal [0]	9,491	11,267	(1,776)	---	---	(1,776)	---	---	---	---	---	---	---	---
Water [0]	20,860	18,645	2,215	169	4,167	(1,783)	169	---	---	---	---	---	4,167	5,653
Total	30,351	29,912	439	169	4,167	(3,559)	169	---	---	---	---	---	4,167	5,653
Belgrade														
Economic Development Authority - Housing	435	6,826	(6,391)	50,002	---	43,611	2,266	---	---	1,048,215	---	---	---	---
Sewer	184,404	293,863	(109,459)	7,680	30,581	(132,360)	---	---	---	(7,150)	---	---	30,581	35,000
Water	198,766	207,330	(8,564)	2,720	3,558	(9,402)	---	---	---	7,150	---	---	3,558	18,000
Total	383,605	508,019	(124,414)	60,402	34,139	(98,151)	2,266	---	---	1,048,215	---	---	34,139	53,000
Belle Plaine														
Sewer	2,239,348	1,673,865	565,483	79,248	221	644,510	---	---	---	299,248	38,747	---	221	132,475
Water	1,625,877	1,740,686	(114,809)	55,384	31,793	(91,218)	---	---	---	363,604	45,275	---	31,793	350,000
Total	3,865,225	3,414,551	450,674	134,632	32,014	553,292	---	---	---	662,852	84,022	---	32,014	482,475
Bellechester														
Sewage Collection and Disposal [0]	32,242	80,844	(48,602)	---	---	(48,602)	---	---	---	(99,244)	---	160,950	---	2,996
Water [0]	43,171	61,430	(18,259)	---	---	(18,259)	---	---	---	---	---	---	---	---
Total	75,413	142,274	(66,861)	---	---	(66,861)	---	---	---	(99,244)	---	160,950	---	2,996

*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, 2023

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
Bellingham														
Sewer [0]	51,864	41,790	10,074	5,270	---	15,344	---	---	---	---	---	---	---	---
Water [0]	56,832	74,419	(17,587)	2,070	---	(15,517)	---	---	---	---	---	---	---	---
Total	108,696	116,209	(7,513)	7,340	---	(173)	---	---	---	---	---	---	---	---
Beltrami														
Water [0]	13,204	17,051	(3,847)	17,984	---	14,137	17,712	---	---	---	---	---	---	---
Total	13,204	17,051	(3,847)	17,984	---	14,137	17,712	---	---	---	---	---	---	---
Belview*														
Parkview Home and Parkwood Apartments [14][29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer and Garbage	63,356	72,964	(9,608)	1,589	---	(8,019)	1,500	---	---	---	615	---	---	---
Village Park Townhomes	25,650	20,561	5,089	3	5,747	(655)	---	---	---	---	---	---	5,747	13,636
Water	54,674	52,093	2,581	3,015	---	5,596	3,000	---	---	---	4,323	---	---	---
Total	143,680	145,618	(1,938)	4,607	5,747	(3,078)	4,500	---	---	---	4,938	---	5,747	13,636
Bemidji														
Liquor	8,437,168	7,715,569	721,599	20,002	104,560	637,041	---	---	938	671,246	50,959	---	104,560	140,000
Refuse	692,820	452,182	240,638	17,389	---	258,027	---	---	---	192,167	---	---	---	---
Sanford Center	3,842,124	6,418,815	(2,576,691)	3,544,286	1,586,937	(619,342)	209,959	---	---	(387,176)	505,656	---	1,586,937	1,200,000
Sewer	3,989,437	3,690,883	298,554	204,858	81,732	421,680	---	---	---	732,369	867,176	---	81,732	255,000
Storm Water	1,059,036	533,736	525,300	33,440	---	558,740	---	---	---	783,588	---	---	---	---
Water	2,562,476	1,255,074	1,307,402	131,584	81,733	1,357,253	---	---	7,763,201	1,019,789	9,020,269	---	81,733	365,000
Total	20,583,061	20,066,259	516,802	3,951,559	1,854,962	2,613,399	209,959	---	7,764,139	3,011,983	10,444,060	---	1,854,962	1,960,000
Benson														
Electric	4,020,118	3,789,829	230,289	130,185	123,323	237,151	---	---	---	133,631	968,977	1,196,824	110,069	379,136
Garbage Collection	203,159	221,198	(18,039)	738	---	(17,301)	---	---	---	---	---	---	---	---
Liquor	1,426,086	1,370,520	55,566	56,345	---	111,911	---	---	---	80,000	68,441	---	---	---
Sewer	1,081,634	913,983	167,651	10,312	36,117	141,846	---	---	---	(160,849)	262,648	245,000	36,117	321,126
Water	807,244	723,213	84,031	25,930	48,229	61,732	---	---	---	(995,882)	1,003,927	295,000	48,229	200,000

*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, 2023

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
Total	7,538,241	7,018,743	519,498	223,510	207,669	535,339	---	---	---	(943,100)	2,303,993	1,736,824	194,415	900,262
Bertha														
Ambulance	100,238	243,067	(142,829)	36,100	---	(106,729)	3,211	---	12,122	---	---	---	---	---
Sewer	109,026	205,049	(96,023)	3,953	41,842	(133,912)	---	---	124	---	---	---	41,842	32,340
Water	78,795	111,461	(32,666)	5,612	316,143	(343,197)	---	---	---	---	31,010	---	43,551	33,660
Total	288,059	559,577	(271,518)	45,665	357,985	(583,838)	3,211	---	12,246	---	31,010	---	85,393	66,000
Bethel														
Sewer	107,196	110,885	(3,689)	---	13,490	(17,179)	---	---	---	33,000	---	---	13,490	21,000
Total	107,196	110,885	(3,689)	---	13,490	(17,179)	---	---	---	33,000	---	---	13,490	21,000
Big Falls														
Liquor	367,062	384,963	(17,901)	1,552	---	(16,349)	---	---	---	---	6,400	---	---	---
Sewer	52,579	50,013	2,566	7,146	16,950	(7,238)	---	---	6,300	---	19,384	---	16,950	20,000
Water	49,677	108,000	(58,323)	776	7,017	(64,564)	---	---	---	---	---	---	7,017	8,000
Total	469,318	542,976	(73,658)	9,474	23,967	(88,151)	---	---	6,300	---	25,784	---	23,967	28,000
Big Lake														
Liquor	5,445,462	4,888,158	557,304	53,616	---	610,920	---	---	---	450,000	6,291	---	---	---
Sanitary Sewer	3,125,717	2,789,362	336,355	716,977	193,950	859,382	---	---	---	535,175	396,468	---	193,950	1,115,884
Storm Sewer	267,656	387,920	(120,264)	20,231	---	(100,033)	---	---	---	39,641	---	---	---	---
Water	2,476,967	2,132,021	344,946	399,688	35,832	708,802	---	---	---	(712,054)	753,988	---	35,832	648,394
Total	11,315,802	10,197,461	1,118,341	1,190,512	229,782	2,079,071	---	---	---	312,762	1,156,747	---	229,782	1,764,278
Bigelow														
Electric	159,017	111,589	47,428	1,778	748	48,458	---	---	---	---	---	---	---	---
Sewer	64,517	110,640	(46,123)	7,282	20,340	(59,181)	5,862	---	---	---	---	---	20,340	20,000
Water	23,703	60,189	(36,486)	28,301	---	(8,185)	17,201	---	---	---	---	---	---	---
Total	247,237	282,418	(35,181)	37,361	21,088	(18,908)	23,063	---	---	---	---	---	20,340	20,000
Bigfork														
Sewer	109,613	112,088	(2,475)	377	---	(2,098)	---	---	---	---	98,002	---	---	---

*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, 2023

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	162,040	167,520	(5,480)	432	12,993	(18,041)	---	---	---	---	---	---	12,993	45,000
Total	271,653	279,608	(7,955)	809	12,993	(20,139)	---	---	---	---	98,002	---	12,993	45,000
Bingham Lake														
Sewer	25,326	69,752	(44,426)	228	---	(44,198)	---	---	---	(15,500)	---	---	---	---
Water	60,405	91,347	(30,942)	825	---	(30,117)	---	---	---	(43,551)	12,663	---	---	---
Total	85,731	161,099	(75,368)	1,053	---	(74,315)	---	---	---	(59,051)	12,663	---	---	---
Birchwood Village														
Sewer [0]	117,768	125,591	(7,823)	---	---	(7,823)	---	---	---	---	---	---	---	---
Water [0]	159,150	139,922	19,228	---	---	19,228	---	---	---	---	---	---	---	---
Total	276,918	265,513	11,405	---	---	11,405	---	---	---	---	---	---	---	---
Bird Island														
Economic Development Authority [0][29]	59,074	93,905	(34,831)	212,887	5,274	172,782	---	---	---	---	---	---	2,672	189,623
Sewer	168,239	242,100	(73,861)	111,813	19,574	18,378	---	---	---	---	4,369	---	19,574	277,000
Storm Sewer	30,080	29,012	1,068	1,277	24,003	(21,658)	---	---	---	(38,430)	---	---	24,003	42,953
Water	352,004	297,084	54,920	13,598	78,670	(10,152)	---	---	254	---	8,032	---	78,670	156,440
Total	609,397	662,101	(52,704)	339,575	127,521	159,350	---	---	254	(38,430)	12,401	---	124,919	666,016
Biscay														
Sewer [0]	32,099	22,489	9,610	---	822	8,788	---	---	---	---	---	---	822	13,678
Water [0]	11,744	27,914	(16,170)	456	594	(16,308)	---	---	---	---	---	---	594	18,000
Total	43,843	50,403	(6,560)	456	1,416	(7,520)	---	---	---	---	---	---	1,416	31,678
Biwabik														
Ambulance	161,815	116,409	45,406	---	---	45,406	---	---	---	---	---	---	---	---
Electric Utilities	727,189	763,501	(36,312)	35,566	---	(746)	---	---	---	---	---	---	---	---
Sewer	360,877	369,265	(8,388)	2,562	44,875	(50,701)	---	---	---	45,950	---	---	44,875	43,641
Solid Waste Management	142,192	199,509	(57,317)	---	---	(57,317)	---	---	---	---	---	---	---	---
Water Utilities	389,869	661,241	(271,372)	27,167	105,195	(349,400)	---	---	---	---	---	---	88,002	108,205

*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, 2023

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
Total	1,781,942	2,109,925	(327,983)	65,295	150,070	(412,758)	---	---	---	45,950	---	---	132,877	151,846
Blackduck														
Liquor	1,696,856	1,652,872	43,984	13,619	20,228	37,375	---	---	---	57,500	6,621	---	20,228	49,640
Sewer	220,901	233,263	(12,362)	20,659	708	7,589	9,170	---	---	(29,758)	---	---	708	28,000
Water	218,472	297,038	(78,566)	12,664	17,126	(83,028)	---	---	---	(29,758)	---	---	17,126	49,000
Total	2,136,229	2,183,173	(46,944)	46,942	38,062	(38,064)	9,170	---	---	(2,016)	6,621	---	38,062	126,640
Blaine														
Refuse	5,058,311	4,912,063	146,248	24,944	---	171,192	---	---	---	---	---	---	---	---
Sewer	8,594,549	8,625,723	(31,174)	226,217	---	195,043	---	---	---	(2,658,945)	2,589,298	5,365,000	46,276	---
Storm Drainage	2,351,699	2,015,753	335,946	134,271	---	470,217	---	---	---	---	817,960	1,665,000	47,247	---
Water	10,510,599	7,297,109	3,213,490	3,132,332	1,376,860	4,968,962	---	---	---	(1,066,595)	1,481,919	2,945,000	1,132,299	1,190,000
Total	26,515,158	22,850,648	3,664,510	3,517,764	1,376,860	5,805,414	---	---	---	(3,725,540)	4,889,177	9,975,000	1,225,822	1,190,000
Blomkest														
Sewer [0]	70,117	67,744	2,373	55	---	2,428	---	---	---	---	---	---	---	25,000
Water [0]	25,586	15,303	10,283	10,012	---	20,295	---	---	---	---	39,659	---	---	---
Total	95,703	83,047	12,656	10,067	---	22,723	---	---	---	---	39,659	---	---	25,000
Blooming Prairie														
Ambulance	176,195	188,759	(12,564)	5,895	---	(6,669)	---	---	---	---	---	---	---	---
Cemetery	4,640	3,175	1,465	339	---	1,804	---	---	---	---	---	---	---	---
Light and Power Utility [29]	3,610,497	3,523,623	86,874	59,707	95,567	51,014	---	31,735	---	---	546,884	256,900	95,567	102,696
Sewer Utility	640,562	673,886	(33,324)	20,194	8,169	(21,299)	---	---	---	---	35,665	48,244	8,169	---
Storm Sewer	87,402	72,492	14,910	105,258	28,489	91,679	99,242	---	---	---	194,869	274,183	28,489	111,000
Water Utility [29]	383,908	293,010	90,898	28,332	150,903	(31,673)	---	---	---	---	1,697,732	2,228,100	53,867	123,539
Total	4,903,204	4,754,945	148,259	219,725	283,128	84,856	99,242	31,735	---	---	2,475,150	2,807,427	186,092	337,235
Bloomington														
Assisted Rental [29]	330,403	426,386	(95,983)	---	---	(95,983)	---	---	---	(50,650)	---	---	---	---
Police Contractual	1,786,822	1,722,575	64,247	---	---	64,247	---	---	---	63,339	---	---	---	---
Property Management [29]	221,315	390,837	(169,522)	1,414,095	---	1,244,573	14,375	---	---	---	232,500	---	---	175,000

*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, 2023

	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
Recreation Facilities	4,838,832	6,744,733	(1,905,901)	2,179,039	36,926	236,212	1,952,178	---	---	(250,000)	645,576	---	36,926	150,000
Solid Waste Management	9,722,059	9,587,939	134,120	542,307	---	676,427	185,000	---	---	---	---	---	---	---
Storm Water	7,688,369	5,086,274	2,602,095	543,589	313,347	2,832,337	---	15,000	10,000	---	2,866,635	---	313,347	610,000
Water and Sewer	36,347,845	29,352,441	6,995,404	829,364	14,548	7,810,220	---	---	---	514,737	1,867,928	---	14,548	115,000
Total	60,935,645	53,311,185	7,624,460	5,508,394	364,821	12,768,033	2,151,553	15,000	10,000	277,426	5,612,639	---	364,821	1,050,000
Blue Earth														
Electric [29]	6,812,236	6,442,880	369,356	409,458	216,703	562,111	---	---	---	---	4,312,487	---	195,967	248,445
Fitness Center	173,330	224,652	(51,322)	11,539	6,113	(45,896)	---	---	---	---	---	---	6,113	30,000
Liquor	1,812,978	1,726,786	86,192	14,413	---	100,605	---	---	---	---	8,801	---	---	---
Sewer	1,446,991	1,178,705	268,286	6,412	96,886	177,812	---	---	---	51,000	264,881	---	96,886	674,000
Water [29]	1,523,754	919,066	604,688	201,831	155,225	651,294	---	---	---	---	1,001,742	715,566	149,088	469,991
Total	11,769,289	10,492,089	1,277,200	643,653	474,927	1,445,926	---	---	---	51,000	5,587,911	715,566	448,054	1,422,436
Bluffton														
Sewer	46,896	35,634	11,262	1,986	---	13,248	---	---	---	---	---	---	---	---
Total	46,896	35,634	11,262	1,986	---	13,248	---	---	---	---	---	---	---	---
Bock														
Sewage Collection and Disposal [0]	27,559	24,715	2,844	1,175	6,917	(2,898)	---	---	---	---	---	---	6,917	5,700
Water [0]	24,669	15,898	8,771	268	806	8,233	---	---	---	---	---	---	806	700
Total	52,228	40,613	11,615	1,443	7,723	5,335	---	---	---	---	---	---	7,723	6,400
Borup														
Water, Sewer, and Garbage [0]	38,750	20,650	18,100	2,115,000	---	2,133,100	---	1,355,000	760,000	---	---	922,000	---	---
Total	38,750	20,650	18,100	2,115,000	---	2,133,100	---	1,355,000	760,000	---	---	922,000	---	---
Bovey														
Refuse or Garbage Collection [0]	451	7,051	(6,600)	---	---	(6,600)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	222,666	186,759	35,907	---	---	35,907	---	---	---	142,881	2,600	---	---	---
Water [0]	98,830	122,300	(23,470)	---	---	(23,470)	---	---	---	142,882	---	---	---	---
Total	321,947	316,110	5,837	---	---	5,837	---	---	---	285,763	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, 2023

	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
Bowlus														
Community Center [0]	8,650	10,085	(1,435)	---	---	(1,435)	---	---	---	---	---	---	---	---
Mosquito Spray [0]	6,788	3,825	2,963	---	---	2,963	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	29,887	28,223	1,664	---	---	1,664	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	29,813	55,700	(25,887)	---	---	(25,887)	---	---	---	---	---	---	---	---
Water [0]	36,318	49,083	(12,765)	8,349	---	(4,416)	---	---	---	---	---	---	---	---
Total	111,456	146,916	(35,460)	8,349	---	(27,111)	---	---	---	---	---	---	---	---
Boyd														
Liquor	610,469	645,589	(35,120)	23,160	16,326	(28,286)	---	---	---	---	11,376	---	---	---
Sewer	39,769	56,795	(17,026)	4,153	4,199	(17,072)	---	---	---	---	21,831	---	4,199	3,100
Water	72,240	81,531	(9,291)	13,056	26,030	(22,265)	---	---	---	(1,888,580)	2,169,580	281,000	26,030	14,000
Total	722,478	783,915	(61,437)	40,369	46,555	(67,623)	---	---	---	(1,888,580)	2,202,787	281,000	30,229	17,100
Braham														
Housing and Redevelopment Authority [29]	282,549	301,196	(18,647)	44,819	18,925	7,247	---	3,044	---	---	42,497	---	---	---
Liquor	1,885,869	1,875,212	10,657	14,270	---	24,927	---	---	---	60,000	---	---	---	---
Sewer	385,206	427,861	(42,655)	16,002	19,553	(46,206)	---	---	---	---	26,120	---	19,553	40,177
Water	360,526	273,730	86,796	45,117	11,977	119,936	---	---	---	---	---	---	11,977	166,500
Total	2,914,150	2,877,999	36,151	120,208	50,455	105,904	---	3,044	---	60,000	68,617	---	31,530	206,677
Brainerd														
Bridges Rental Assistance [29]	9,263	83,324	(74,061)	83,218	---	9,157	---	83,218	---	9,150	---	---	---	---
Housing Choice Vouchers Fund [29]	429,718	2,250,852	(1,821,134)	1,915,897	---	94,763	---	1,915,456	---	---	7,317	---	---	---
Public Housing Fund [29]	1,034,351	1,764,289	(729,938)	1,389,992	363	659,691	---	459,408	509,973	---	727,343	49,104	363	1,338
Public Utilities Commission [29]	29,928,737	29,237,028	691,709	2,473,143	715,032	2,449,820	---	70,570	---	783,245	8,698,511	2,955,000	715,032	3,779,526
Sanitary Sewer Collection System	850,716	715,500	135,216	286,728	46,259	375,685	---	---	272,249	---	49,479	---	46,259	423,149
Storm Sewer	482,733	378,415	104,318	4,729	1,499	107,548	---	---	---	1,500	1,325,698	---	1,499	80,000
Trail Ridge II [29]	184,546	165,129	19,417	5,370	4,500	20,287	---	---	---	---	18,770	---	4,500	---
Total	32,920,064	34,594,537	(1,674,473)	6,159,077	767,653	3,716,951	---	2,528,652	782,222	793,895	10,827,118	3,004,104	767,653	4,284,013

*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, 2023

	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
Brandon														
Liquor	643,891	602,433	41,458	13,664	---	55,122	---	---	---	11,776	---	---	---	---
Sewer	178,773	105,571	73,202	11	9,756	63,457	---	---	---	(11,776)	17,985	---	9,756	83,439
Water	198,959	165,586	33,373	2,097	42,433	(6,963)	---	---	2,097	---	5,635	---	42,433	47,000
Total	1,021,623	873,590	148,033	15,772	52,189	111,616	---	---	2,097	---	23,620	---	52,189	130,439
Breckenridge														
Electric	3,423,422	2,822,261	601,161	116,468	---	717,629	---	---	---	225,000	421,686	---	---	---
Sewer	391,516	281,758	109,758	30,790	12,861	127,687	---	---	---	---	31,666	---	12,861	87,000
Storm Sewer	108,767	13,042	95,725	15,395	---	111,120	---	---	---	---	---	---	---	---
Water	1,105,904	1,292,843	(186,939)	56,519	37,774	(168,194)	---	---	---	---	116,197	---	37,774	119,000
Total	5,029,609	4,409,904	619,705	219,172	50,635	788,242	---	---	---	225,000	569,549	---	50,635	206,000
Breezy Point														
Sewer	454,794	705,547	(250,753)	179,871	48	(70,930)	---	---	---	---	48,200	---	---	---
Total	454,794	705,547	(250,753)	179,871	48	(70,930)	---	---	---	---	48,200	---	---	---
Brewster														
Electric [23]	631,914	581,529	50,385	41,873	---	92,258	---	---	---	---	17,743	---	---	---
Housing and Redevelopment Authority [23]	15,650	13,011	2,639	1,711	555	3,795	---	---	---	---	---	---	555	6,853
Sewer [23]	178,278	115,202	63,076	5,220	---	68,296	---	---	---	---	234,076	---	---	---
Water [23]	213,491	182,723	30,768	5,620	---	36,388	---	---	---	53,399	172,208	---	---	---
Total	1,039,333	892,465	146,868	54,424	555	200,737	---	---	---	53,399	424,027	---	555	6,853
Bricelyn														
Sewer	94,015	96,558	(2,543)	16,035	19,950	(6,458)	---	---	---	---	---	---	19,950	27,000
Swimming Pool	10,140	87,961	(77,821)	7,772	---	(70,049)	---	---	---	(60,000)	---	---	---	---
Water	45,302	54,563	(9,261)	---	---	(9,261)	---	---	---	---	---	---	---	---
Total	149,457	239,082	(89,625)	23,807	19,950	(85,768)	---	---	---	(60,000)	---	---	19,950	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, 2023

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Brook Park														
Water [0]	25,629	23,094	2,535	525	---	3,060	---	525	---	---	---	---	---	---
Total	25,629	23,094	2,535	525	---	3,060	---	525	---	---	---	---	---	---
Brooklyn Center														
Earle Brown Heritage Center	3,768,441	4,499,635	(731,194)	81,718	---	(649,476)	---	---	23,794	---	---	---	---	---
Liquor	6,565,245	6,593,038	(27,793)	113,044	127,922	(42,671)	---	---	---	---	---	---	58,686	140,000
Recycling	419,913	537,993	(118,080)	4,754	---	(113,326)	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	5,293,565	5,219,531	74,034	174,239	123,258	125,015	---	---	---	---	441,466	---	123,258	833,213
Storm Drainage Utility	2,021,084	2,451,472	(430,388)	459,821	74,136	(44,703)	---	---	---	---	178,618	---	74,136	515,000
Street Light Utility	479,509	653,176	(173,667)	89,752	---	(83,915)	---	---	---	---	---	---	---	---
Water Utility	4,916,296	4,672,984	243,312	145,596	370,053	18,855	---	---	---	---	558,680	---	370,053	2,253,250
Total	23,464,053	24,627,829	(1,163,776)	1,068,924	695,369	(790,221)	---	---	23,794	---	1,178,764	---	626,133	3,741,463
Brooklyn Park														
Park Dome	300,309	205,777	94,532	8,095	---	102,627	---	---	---	---	---	---	---	---
Public Utilities [1]	22,473,045	20,146,070	2,326,975	2,314,602	291,527	4,350,050	---	---	12,863	7,018,630	3,688,147	---	291,527	879,568
Recreation	3,072,251	2,673,777	398,474	81,350	---	479,824	---	---	---	(31,799)	190,839	---	---	---
Storm Sewer Utility	2,724,133	1,931,891	792,242	344,056	---	1,136,298	---	---	---	3,427,756	883,179	---	---	---
Street and Signal Light Utility	1,769,290	1,065,094	704,196	322,816	---	1,027,012	---	---	---	(185,047)	116,222	---	---	---
Total	30,339,028	26,022,609	4,316,419	3,070,919	291,527	7,095,811	---	---	12,863	10,229,540	4,878,387	---	291,527	879,568
Brooten														
Refuse	65,348	66,414	(1,066)	---	---	(1,066)	---	---	---	---	---	---	---	---
Sewer	204,750	225,045	(20,295)	3,139	19,671	(36,827)	---	---	---	---	2,747	---	19,671	127,747
Water	129,446	107,072	22,374	---	18,263	4,111	---	---	---	---	70,635	---	7,369	12,619
Total	399,544	398,531	1,013	3,139	37,934	(33,782)	---	---	---	---	73,382	---	27,040	140,366
Browerville														
Ambulance	136,002	106,598	29,404	5,546	---	34,950	---	---	---	17,550	22,656	---	---	---
Liquor	612,808	626,757	(13,949)	49,619	---	35,670	---	---	---	10,800	12,850	---	---	---

*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, 2023

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
Refuse	71,777	71,682	95	10	---	105	---	---	---	2,500	---	---	---	---
Sewer	412,133	432,629	(20,496)	53,696	21,190	12,010	10,437	---	---	(20,000)	18,678	---	21,190	175,004
Storm Water Utility	29,769	29,340	429	16,041	5,051	11,419	11,769	---	---	---	---	---	5,051	45,703
Water	391,875	321,718	70,157	20,310	23,755	66,712	---	---	---	---	---	---	20,116	148,126
Total	1,654,364	1,588,724	65,640	145,222	49,996	160,866	22,206	---	---	10,850	54,184	---	46,357	368,833
Browns Valley														
Refuse [0]	79,076	68,240	10,836	---	---	10,836	---	---	---	---	---	---	---	---
Wastewater	163,201	235,317	(72,116)	54,092	38,980	(57,004)	---	---	---	---	7,351	---	38,980	41,000
Water [0]	116,837	99,650	17,187	14,473	---	31,660	---	---	9,425	(75,259)	12,022	---	---	---
Total	359,114	403,207	(44,093)	68,565	38,980	(14,508)	---	---	9,425	(75,259)	19,373	---	38,980	41,000
Brownsdale														
Water and Sewer [34]	143,547	470,550	(327,003)	---	---	(327,003)	---	---	---	---	323,489	---	---	---
Total	143,547	470,550	(327,003)	---	---	(327,003)	---	---	---	---	323,489	---	---	---
Brownsville														
Refuse or Garbage Collection [0]	64,894	62,693	2,201	---	---	2,201	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	68,762	125,977	(57,215)	---	---	(57,215)	---	---	---	(2,880)	---	---	---	---
Total	133,656	188,670	(55,014)	---	---	(55,014)	---	---	---	(2,880)	---	---	---	---
Brownton														
Electric	587,586	592,452	(4,866)	9,779	---	4,913	---	---	---	---	4,936	---	---	---
Natural Gas	361,210	210,367	150,843	17,326	29,118	139,051	---	---	---	---	---	---	29,118	95,000
Sewer	211,024	275,080	(64,056)	4,171	33,093	(92,978)	---	---	---	(27,000)	10,204	---	33,093	41,000
Storm Sewer	43,595	48,126	(4,531)	1,547	34,496	(37,480)	---	---	---	(37,000)	---	---	---	---
Water	129,430	117,465	11,965	14,147	26,921	(809)	---	---	---	(4,000)	---	---	26,921	---
Total	1,332,845	1,243,490	89,355	46,970	123,628	12,697	---	---	---	(68,000)	15,140	---	89,132	136,000
Buckman														
Garbage/Recycling [0]	30,684	23,868	6,816	3,795	---	10,611	2,018	---	---	---	---	---	---	---
Water [0]	26,782	15,157	11,625	1,948	---	13,573	171	---	---	---	---	---	---	---
Total	57,466	39,025	18,441	5,743	---	24,184	2,189	---	---	---	---	---	---	---

*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, 2023

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
Buffalo														
Electric	19,205,221	17,170,048	2,035,173	263,796	321,105	1,977,864	---	16,609	125	1,000,000	1,361,296	---	110,153	905,000
Liquor	7,172,842	6,529,742	643,100	67,405	---	710,505	---	---	---	450,000	---	---	---	---
Sewer	5,711,614	3,856,226	1,855,388	1,709,488	873,227	2,691,649	501,978	181,360	---	283,457	2,480,576	4,531,000	772,283	2,411,118
Water	4,860,919	2,751,496	2,109,423	303,241	579,494	1,833,170	---	---	61	376,296	1,021,369	2,229,000	579,494	1,471,676
Total	36,950,596	30,307,512	6,643,084	2,343,930	1,773,826	7,213,188	501,978	197,969	186	2,109,753	4,863,241	6,760,000	1,461,930	4,787,794
Buffalo Lake														
Ambulance	196,688	194,860	1,828	30,070	---	31,898	12,600	---	12,500	(20,000)	27,018	---	---	---
Economic Development Authority [29]	69,049	199,171	(130,122)	47,544	24,810	(107,388)	---	---	---	---	---	---	24,810	58,280
Liquor	497,308	561,216	(63,908)	33,476	---	(30,432)	---	---	---	---	8,590	---	---	---
Sewer	112,022	141,702	(29,680)	2,606	13,770	(40,844)	---	---	---	---	---	---	13,770	20,000
Storm Water	19,203	---	19,203	---	---	19,203	---	---	---	---	---	---	---	---
Water	268,595	298,628	(30,033)	2,779	28,350	(55,604)	---	---	2,500	---	8,823	---	28,350	40,000
Total	1,162,865	1,395,577	(232,712)	116,475	66,930	(183,167)	12,600	---	15,000	(20,000)	44,431	---	66,930	118,280
Buhl														
Ambulance	---	---	---	72	---	72	---	---	---	---	---	---	---	---
Electric	692,914	598,396	94,518	1,916	---	96,434	---	---	---	4,500	23,989	---	---	---
Refuse	164,986	156,610	8,376	18	---	8,394	---	---	---	4,500	---	---	---	---
Sewer	419,452	397,974	21,478	489	17,713	4,254	---	---	---	(1,529,367)	---	600,000	9,384	---
Utility Infrastructure	---	---	---	---	---	---	---	---	---	4,786,599	452,800	---	---	3,716,000
Water	218,269	179,023	39,246	234	94,578	(55,098)	---	---	---	(219,309)	45,043	3,116,000	94,578	10,000
Total	1,495,621	1,332,003	163,618	2,729	112,291	54,056	---	---	---	3,046,923	521,832	3,716,000	103,962	3,726,000
Burnsville														
Ames Center	2,185,466	2,863,507	(678,041)	480,837	---	(197,204)	---	---	---	---	38,916	---	---	---
Golf Course	426,682	432,835	(6,153)	6,781	---	628	---	---	14	---	---	---	---	---
Ice Arena	1,118,049	1,489,124	(371,075)	39,388	---	(331,687)	---	---	41	---	124,020	---	---	---
Storm Drainage	4,755,651	4,750,453	5,198	375,686	4	380,880	---	---	95,062	95,955	278,077	---	---	---
Street Lighting	604,149	459,523	144,626	25,933	---	170,559	---	---	---	---	---	---	---	---

*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, 2023

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 and Sewer	20,249,799	21,491,898	(1,242,099)	596,326	494,098	(1,139,871)	---	---	123	726,835	1,714,443	---	494,098	2,582,000
Total	29,339,796	31,487,340	(2,147,544)	1,524,951	494,102	(1,116,695)	---	---	95,240	822,790	2,155,456	---	494,098	2,582,000
Butterfield														
Liquor	219,034	269,725	(50,691)	3,218	---	(47,473)	---	---	---	(2,014)	---	---	---	---
Refuse	35,430	30,160	5,270	---	24	5,246	---	---	---	---	---	---	---	---
Sewer	469,644	334,943	134,701	29,166	17,705	146,162	23,773	---	---	---	---	---	17,705	143,900
Water	159,188	149,948	9,240	25,291	1,145	33,386	21,713	---	---	---	---	---	1,145	23,100
Total	883,296	784,776	98,520	57,675	18,874	137,321	45,486	---	---	(2,014)	---	---	18,850	167,000
Byron														
Sewer	1,504,880	1,264,835	240,045	55,819	3,521	292,343	---	---	---	---	1,980,509	---	3,521	291,000
Water	876,693	749,174	127,519	58,425	16,025	169,919	---	---	---	---	789,955	---	16,025	174,800
Total	2,381,573	2,014,009	367,564	114,244	19,546	462,262	---	---	---	---	2,770,464	---	19,546	465,800
Caledonia														
Dump Site	67,754	64,278	3,476	1,015	---	4,491	---	---	---	---	---	---	---	---
EDA - Revolving Loan	8,177	---	8,177	---	104	8,073	---	---	---	(24,000)	---	---	104	---
Light	2,945,249	2,664,041	281,208	119,660	809	400,059	---	---	---	220,360	230,151	---	537	---
Liquor	1,008,539	987,295	21,244	2,421	---	23,665	---	---	---	---	3,018	---	---	---
Sewer	964,789	604,788	360,001	22,736	34,179	348,558	---	---	3,928,173	(9,671)	4,964,739	1,460,254	34,179	274,000
Storm Water	83,802	78,466	5,336	8,596	---	13,932	---	---	---	(187,995)	187,995	---	---	---
Water	564,096	512,814	51,282	39,481	23,036	67,727	---	---	---	9,671	282,557	42,079	23,036	88,179
Total	5,642,406	4,911,682	730,724	193,909	58,128	866,505	---	---	3,928,173	8,365	5,668,460	1,502,333	57,856	362,179
Callaway														
Liquor	549,395	503,957	45,438	298	---	45,736	---	---	---	9,000	---	---	---	---
Sewer	23,353	51,124	(27,771)	3,068	6,581	(31,284)	---	---	---	(3,541)	2,965	---	6,581	12,000
Water	84,395	122,781	(38,386)	2	6,584	(44,968)	---	---	---	(17,656)	2,965	---	6,584	12,000
Total	657,143	677,862	(20,719)	3,368	13,165	(30,516)	---	---	---	(12,197)	5,930	---	13,165	24,000

*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, 2023

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
Calumet														
Radio Tower [0]	84,127	3,285	80,842	---	18,060	62,782	---	---	---	18,615	---	---	---	---
Sewer [0]	117,798	105,683	12,115	35	---	12,150	---	---	---	13,962	---	---	---	---
Water [0]	50,485	41,305	9,180	12,515	---	21,695	---	---	---	13,962	---	---	---	---
Total	252,410	150,273	102,137	12,550	18,060	96,627	---	---	---	46,539	---	---	---	---
Cambridge														
Housing	321,152	293,440	27,712	19,461	---	47,173	---	130,542	---	---	---	---	---	---
Liquor	6,563,986	5,862,461	701,525	23,950	458	725,017	---	---	---	675,000	58,276	---	---	---
Sewer	2,629,226	3,407,262	(778,036)	229,792	75,970	(624,214)	---	---	---	75,000	664,927	---	74,698	737,000
Storm Sewer	451,241	493,340	(42,099)	27,547	37,729	(52,281)	---	---	---	---	148,818	---	37,729	311,000
Street Light Utility	251,862	206,231	45,631	4,666	---	50,297	---	---	---	---	---	---	---	---
Water	2,342,003	1,973,486	368,517	118,864	80,386	406,995	---	---	---	(1,207,774)	1,134,415	---	78,324	997,000
Total	12,559,470	12,236,220	323,250	424,280	194,543	552,987	---	130,542	---	(457,774)	2,006,436	---	190,751	2,045,000
Campbell														
Refuse or Garbage Collection [0]	13,049	15,431	(2,382)	---	---	(2,382)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	23,217	75,654	(52,437)	5,796	---	(46,641)	5,796	---	---	---	---	---	---	---
Water [0]	24,470	34,728	(10,258)	5,368	---	(4,890)	5,263	---	---	---	---	---	---	---
Total	60,736	125,813	(65,077)	11,164	---	(53,913)	11,059	---	---	---	---	---	---	---
Canby														
Sanitation	161,191	143,585	17,606	70	---	17,676	---	---	---	---	---	---	---	---
Sewer	380,584	808,163	(427,579)	250,908	113,176	(289,847)	188,785	---	8,028	---	31,711	105,284	113,176	440,000
Storm Sewer	196,747	165,541	31,206	26,528	89,521	(31,787)	10,501	---	---	---	104,999	---	89,521	195,000
Water	521,815	981,479	(459,664)	360,909	84,241	(182,996)	176,661	---	115,596	---	26,985	11,355	84,241	347,818
Total	1,260,337	2,098,768	(838,431)	638,415	286,938	(486,954)	375,947	---	123,624	---	163,695	116,639	286,938	982,818
Cannon Falls														
Ambulance	1,042,226	1,174,059	(131,833)	25,038	---	(106,795)	---	---	---	---	---	---	---	---
Disposal	1,552,894	1,190,994	361,900	36,715	46,761	351,854	---	---	---	226,682	724,843	---	46,761	127,305
Recycling Program	90,120	71,315	18,805	14,160	---	32,965	---	---	---	---	---	---	---	---

*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, 2023

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	150,036	54,410	95,626	26,259	15,084	106,801	---	---	---		46,170	51,708	---	15,084	43,686
Water	912,265	723,312	188,953	70,180	43,873	215,260	---	---	---		156,132	17,739	---	43,873	116,698
Total	3,747,541	3,214,090	533,451	172,352	105,718	600,085	---	---	---		428,984	794,290	---	105,718	287,689
Canton															
Refuse [0]	30,137	29,480	657	---	---	657	---	---	---		---	---	---	---	---
Sewer [0]	88,448	79,127	9,321	4,583	7,414	6,490	---	---	---		(9,911)	---	---	7,414	12,000
Water [0]	115,854	52,605	63,249	---	954	62,295	---	---	---		---	---	---	954	14,000
Total	234,439	161,212	73,227	4,583	8,368	69,442	---	---	---		(9,911)	---	---	8,368	26,000
Carlos															
Sewer Fund [0]	80,697	40,497	40,200	---	---	40,200	---	---	---		---	---	---	---	---
Water Fund [0]	189,260	55,737	133,523	478	18,170	115,831	---	---	---		---	---	---	18,170	71,000
Total	269,957	96,234	173,723	478	18,170	156,031	---	---	---		---	---	---	18,170	71,000
Carlton															
Sewer	261,276	238,944	22,332	197,125	216,045	3,412	---	---	2		---	---	---	15,551	33,310
Water	407,835	427,264	(19,429)	104,102	35,713	48,960	---	---	70,057		---	32,471	---	35,713	211,690
Total	669,111	666,208	2,903	301,227	251,758	52,372	---	---	70,059		---	32,471	---	51,264	245,000
Carver															
Sewer	901,173	1,458,948	(557,775)	51,807	38,303	(544,271)	---	---	---		22,476	42,909	---	38,303	115,432
Storm Water	312,785	242,263	70,522	34,692	103,433	1,781	---	---	---		9,833	---	---	103,433	290,969
Water	1,831,110	1,446,530	384,580	287,033	407,931	263,682	---	---	---		(239,631)	797,601	---	407,931	628,831
Total	3,045,068	3,147,741	(102,673)	373,532	549,667	(278,808)	---	---	---		(207,322)	840,510	---	549,667	1,035,232
Cass Lake															
Sewer	273,851	238,744	35,107	398	29,150	6,355	---	---	8		4,526	13,398	---	29,150	21,000
Water	295,405	183,745	111,660	396	9,670	102,386	---	---	6		17,053	---	---	9,670	18,000
Total	569,256	422,489	146,767	794	38,820	108,741	---	---	14		21,579	13,398	---	38,820	39,000

*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, 2023

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
Cedar Mills														
Sewer	32,414	45,968	(13,554)	312	---	(13,242)	---	---	---	6,961	---	---	---	---
Total	32,414	45,968	(13,554)	312	---	(13,242)	---	---	---	6,961	---	---	---	---
Center City														
ATT Escrow Fund [34][37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [34]	163,664	156,166	7,498	---	3,833	3,665	---	---	---	(2,970)	---	---	---	---
Storm Water [34]	3,973	3,040	933	---	---	933	---	---	---	---	---	---	---	---
Water [34]	103,425	62,096	41,329	---	3,038	38,291	---	---	---	21,215	---	---	3,038	15,000
Total	271,062	221,302	49,760	---	6,871	42,889	---	---	---	18,245	---	---	3,038	15,000
Centerville														
Garbage	223,926	231,572	(7,646)	---	---	(7,646)	---	---	---	---	---	---	---	---
Recycling	63,471	73,427	(9,956)	---	---	(9,956)	---	---	---	---	---	---	---	---
Sewer	426,218	553,350	(127,132)	56,253	---	(70,879)	---	---	---	---	---	---	---	---
Storm Water	140,581	163,728	(23,147)	10,733	---	(12,414)	---	---	---	---	---	---	---	---
Water	439,104	510,761	(71,657)	86,843	---	15,186	---	---	---	---	---	---	---	---
Total	1,293,300	1,532,838	(239,538)	153,829	---	(85,709)	---	---	---	---	---	---	---	---
Ceylon														
Electric	236,119	257,364	(21,245)	14,657	2,700	(9,288)	152	---	---	---	---	---	2,700	---
Sewer	35,731	75,115	(39,384)	14,924	---	(24,460)	14,105	---	---	---	---	---	---	---
Water	47,900	78,050	(30,150)	77,679	19,124	28,405	72,495	---	---	---	5,785	---	19,124	30,000
Total	319,750	410,529	(90,779)	107,260	21,824	(5,343)	86,752	---	---	---	5,785	---	21,824	30,000
Champlin														
Recycling	487,358	526,165	(38,807)	97,497	---	58,690	---	---	88,233	---	---	---	---	---
Refuse Collection	1,621,318	1,419,043	202,275	71,645	---	273,920	---	---	---	135,000	---	---	---	---
Sewer Utility	3,501,117	3,342,310	158,807	370,280	---	529,087	---	---	---	145,800	363,971	---	---	---
Storm Water	906,668	1,185,988	(279,320)	336,358	26,194	30,844	---	---	216,825	(308,800)	583,131	---	26,194	145,000
Water Utility	2,950,791	3,313,281	(362,490)	678,519	---	316,029	---	---	---	454,600	1,392,548	---	---	---

*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, 2023

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
Total	9,467,252	9,786,787	(319,535)	1,554,299	26,194	1,208,570	---	---	305,058	426,600	2,339,650	---	26,194	145,000
Chandler														
Sewer	159,763	171,766	(12,003)	17,911	476	5,432	---	---	---	---	19,063	---	476	74,490
Water	83,606	83,425	181	13,176	---	13,357	---	---	---	---	9,532	---	---	---
Total	243,369	255,191	(11,822)	31,087	476	18,789	---	---	---	---	28,595	---	476	74,490
Chanhasen														
Sewer	3,991,372	5,337,187	(1,345,815)	283,566	22,129	(1,084,378)	---	---	---	5,423	117,028	---	22,129	232,023
Surface Water Management	1,845,241	2,551,271	(706,030)	10,367	14,310	(709,973)	---	---	---	(10,846)	1,902,246	20,049	14,310	115,000
Water	5,197,230	5,268,215	(70,985)	259,106	514,299	(326,178)	---	---	---	5,423	228,929	---	514,299	1,507,022
Total	11,033,843	13,156,673	(2,122,830)	553,039	550,738	(2,120,529)	---	---	---	---	2,248,203	20,049	550,738	1,854,045
Chaska														
Chaska Curling Center	1,181,353	1,927,855	(746,502)	(186,840)	374,279	(1,307,621)	---	---	34	(1,584,506)	---	---	374,279	1,085,000
Community Center	3,183,967	4,835,958	(1,651,991)	(369,819)	130,884	(2,152,694)	---	---	124	(700,420)	275,773	---	130,884	386,395
Electric	56,742,382	47,564,006	9,178,376	768,214	238,941	9,707,649	---	---	557	7,128,690	3,100,404	63,357	238,941	468,144
Par 30 Golf Course	---	177,197	(177,197)	(15,658)	130,088	(322,943)	---	---	---	(243,178)	1,328,396	---	129,755	132,830
Sewer	6,761,550	5,671,637	1,089,913	58,384	100,484	1,047,813	---	---	244	348,798	9,202	1,111	100,484	257,024
Storm Water Utility	1,775,622	1,515,376	260,246	121,258	65,459	316,045	---	---	34	55,406	37,750	---	65,459	152,851
Town Course Golf Course	3,144,507	2,904,608	239,899	243,674	58,562	425,011	---	---	68	16,109	1,446,263	---	58,562	20,694
Turbine Generator	1,261,543	381,192	880,351	119,751	406,903	593,199	---	---	---	---	---	---	406,903	1,400,000
Water	5,194,001	3,575,523	1,618,478	149,234	126,843	1,640,869	---	---	9,380	(144,203)	1,738,670	1,111	126,843	797,347
Total	79,244,925	68,553,352	10,691,573	888,198	1,632,443	9,947,328	---	---	10,441	4,876,696	7,936,458	65,579	1,632,110	4,700,285
Chatfield														
Garbage	283,415	274,838	8,577	12,980	---	21,557	---	---	---	17,070	---	---	---	---
Sewer	957,520	687,480	270,040	66,929	44,813	292,156	---	---	---	50,165	---	---	44,813	418,928
Water	459,149	358,968	100,181	41,766	53,379	88,568	---	---	---	243,391	783,279	354,161	53,379	128,672
Total	1,700,084	1,321,286	378,798	121,675	98,192	402,281	---	---	---	310,626	783,279	354,161	98,192	547,600
Chisago City														
Deputy Registrar	341,578	342,608	(1,030)	36,393	---	35,363	---	---	---	1,000	---	---	---	---

*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, 2023

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	1,028,711	863,674	165,037	10,829	152,521	23,345	---	---	---	20,000	124,839	---	---	---
Water	462,659	646,187	(183,528)	71,606	6,037	(117,959)	---	55,715	---	93,320	177,057	---	6,037	139,000
Total	1,832,948	1,852,469	(19,521)	118,828	158,558	(59,251)	---	55,715	---	114,320	301,896	---	6,037	139,000
Chisholm														
Campground	156,060	118,063	37,997	766	---	38,763	---	---	---	---	18,636	---	---	---
Garbage	815,572	764,416	51,156	35,528	---	86,684	---	---	---	---	---	---	---	---
Sewer	1,797,621	1,912,171	(114,550)	10,720	8,344	(112,174)	---	---	---	---	45,571	---	8,344	39,200
Water	945,126	830,215	114,911	---	31,139	83,772	---	---	---	---	6,897	---	31,139	237,100
Total	3,714,379	3,624,865	89,514	47,014	39,483	97,045	---	---	---	---	71,104	---	39,483	276,300
Chokio														
Garbage	54,469	56,795	(2,326)	---	---	(2,326)	---	---	---	---	---	---	---	---
Sewer	74,747	94,216	(19,469)	---	9,368	(28,837)	---	---	---	---	---	---	9,368	21,200
Storm Sewer	39,568	26,632	12,936	---	---	12,936	---	---	---	---	---	---	---	31,800
Water	127,062	121,716	5,346	42,100	25,818	21,628	---	---	---	---	502,784	583,000	8,818	40,000
Total	295,846	299,359	(3,513)	42,100	35,186	3,401	---	---	---	---	502,784	583,000	18,186	93,000
Circle Pines														
Gas [28]	4,060,354	3,760,781	299,573	41,845	3,000	338,418	---	---	---	---	322,123	---	3,000	---
Sewer	887,552	840,986	46,566	65,045	107,554	4,057	---	---	---	1,191,877	1,258,644	---	107,554	252,500
Solid Waste	442,308	500,028	(57,720)	93,281	---	35,561	---	---	---	---	---	---	---	---
Storm Water	215,418	220,854	(5,436)	154,517	71,092	77,989	---	98,369	---	945,781	123,614	---	71,092	124,750
Water	618,168	572,888	45,280	236,008	92,590	188,698	---	---	6,036	916,828	109,658	---	92,590	222,750
Total	6,223,800	5,895,537	328,263	590,696	274,236	644,723	---	98,369	6,036	3,054,486	1,814,039	---	274,236	600,000
Clara City														
Ambulance	118,254	106,526	11,728	13,216	---	24,944	---	---	---	---	---	---	---	---
Assisted Living	1,247,508	1,100,140	147,368	6,549	44,337	109,580	---	---	---	25,000	---	---	44,337	155,000
Care Center [14]	4,947,152	5,040,875	(93,723)	144,491	69,357	(18,589)	---	---	---	30,000	---	---	69,357	190,965
Congregate Housing	305,907	311,464	(5,557)	1,189	---	(4,368)	---	---	---	10,000	---	---	---	---
Sewer	512,556	408,175	104,381	1,258	9,317	96,322	---	---	---	98,170	---	---	9,311	57,000

*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, 2023

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	536,088	329,711	206,377	1,632	---	208,009	6	---	---	---	149,955	9,200	---	---	---
Total	7,667,465	7,296,891	370,574	168,335	123,011	415,898	6	---	---	---	313,125	9,200	---	123,005	402,965
Claremont															
Sewer Utility	143,961	217,589	(73,628)	102,998	38,033	(8,663)	82,858	---	---	---	---	223,901	---	37,666	44,000
Water Utility	160,631	178,018	(17,387)	75,176	31,906	25,883	64,198	394,787	---	---	---	488,554	105,412	31,468	66,000
Total	304,592	395,607	(91,015)	178,174	69,939	17,220	147,056	394,787	---	---	---	712,455	105,412	69,134	110,000
Clarissa															
Gas	534,791	441,895	92,896	28,138	5,008	116,026	---	---	---	---	---	---	---	5,008	21,250
Liquor	554,629	519,842	34,787	7,996	---	42,783	---	---	---	---	---	---	---	---	---
Sewer	179,467	122,722	56,745	8,824	42,758	22,811	---	---	---	---	13,113	---	---	42,758	58,310
Water	208,191	170,263	37,928	6,071	36,594	7,405	---	---	---	---	13,113	---	---	36,594	56,440
Total	1,477,078	1,254,722	222,356	51,029	84,360	189,025	---	---	---	---	26,226	---	---	84,360	136,000
Clarkfield															
Clarkfield Care Center [14]	3,760,642	4,183,774	(423,132)	163,348	---	(259,784)	---	---	---	---	---	7,203	---	---	---
Economic Development Authority Apartments	118,955	69,984	48,971	196,862	8,115	237,718	---	---	---	---	---	196,252	---	8,115	51,678
Garbage	62,490	53,587	8,903	---	---	8,903	---	---	---	---	---	---	---	---	---
Sewer	192,540	381,994	(189,454)	---	---	(189,454)	---	---	---	---	120,000	---	---	---	---
Storm Sewer	112,983	122,966	(9,983)	---	---	(9,983)	---	---	---	---	103,000	---	---	---	---
Water	191,384	397,657	(206,273)	7,101	---	(199,172)	---	---	---	---	100,000	---	---	---	---
Total	4,438,994	5,209,962	(770,968)	367,311	8,115	(411,772)	---	---	---	---	323,000	203,455	---	8,115	51,678
Clarks Grove															
Garbage [0]	33,448	33,761	(313)	1,331	---	1,018	---	---	---	---	---	---	---	---	---
Sewer [0]	81,893	27,328	54,565	2,382	---	56,947	---	---	84	---	---	24,000	---	---	---
Storm Sewer [0]	4,634	2,903	1,731	44	---	1,775	---	---	---	---	---	3,655	---	---	---
Water [0]	116,082	104,464	11,618	5,635	---	17,253	---	---	---	---	---	164,380	---	---	---
Total	236,057	168,456	67,601	9,392	---	76,993	---	---	84	---	---	192,035	---	---	---

*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, 2023

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
Clear Lake														
Sewer [0]	549,474	168,451	381,023	33,869	8,768	406,124	---	---	---	(2,500)	12,557	---	8,768	118,000
Water [0]	242,474	82,954	159,520	20,164	10,773	168,911	---	---	---	(22,500)	1,420	---	10,773	60,396
Total	791,948	251,405	540,543	54,033	19,541	575,035	---	---	---	(25,000)	13,977	---	19,541	178,396
Clearbrook*														
Liquor	787,152	678,720	108,432	200,454	197,000	111,886	---	---	---	---	---	---	---	---
Natural Gas	372,624	266,130	106,494	---	---	106,494	---	---	---	---	---	---	---	---
Sewer	134,377	87,518	46,859	---	---	46,859	---	---	---	---	---	---	---	---
Water	120,387	345,579	(225,192)	---	---	(225,192)	---	---	---	---	---	---	---	---
Total	1,414,540	1,377,947	36,593	200,454	197,000	40,047	---	---	---	---	---	---	---	---
Clearwater														
Clear Lake Clearwater Sewer Authority [0][29]	685,090	482,131	202,959	7,476	---	210,435	---	---	---	---	117,247	---	---	---
Refuse and Recycling [0]	120,212	139,757	(19,545)	12,224	---	(7,321)	---	---	---	---	---	---	---	---
Sewer	1,173,436	840,007	333,429	204,678	37,068	501,039	---	---	8	---	---	---	37,068	455,000
Storm Sewer [0]	26,966	---	26,966	349	---	27,315	---	---	---	---	81,293	---	---	---
Water	247,064	299,161	(52,097)	237,774	22,797	162,880	52,816	---	8,828	---	51,548	---	22,797	73,938
Total	2,252,768	1,761,056	491,712	462,501	59,865	894,348	52,816	---	8,836	---	250,088	---	59,865	528,938
Clements														
Water and Sewer	90,942	66,504	24,438	1,292	14,551	11,179	---	---	---	---	11,750	---	14,551	25,000
Total	90,942	66,504	24,438	1,292	14,551	11,179	---	---	---	---	11,750	---	14,551	25,000
Cleveland														
Liquor	344,053	373,480	(29,427)	53,006	---	23,579	---	---	---	---	19,354	---	---	---
Refuse	25,686	23,953	1,733	---	---	1,733	---	---	---	---	---	---	---	---
Sewer	172,821	173,730	(909)	11,114	2,425	7,780	---	---	---	---	17,104	---	2,425	32,500
Water	320,169	205,946	114,223	7,960	9,881	112,302	---	---	---	---	---	---	9,881	90,500
Total	862,729	777,109	85,620	72,080	12,306	145,394	---	---	---	---	36,458	---	12,306	123,000

*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, 2023

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
Climax														
Garbage [0]	20,582	21,029	(447)	---	---	(447)	---	---	---	---	---	---	---	---
Sewer [0]	78,995	176,538	(97,543)	---	32,938	(130,481)	---	---	---	---	---	---	32,938	16,000
Water [0]	96,834	56,937	39,897	---	1,625,643	(1,585,746)	---	---	---	---	---	1,621,000	4,643	---
Total	196,411	254,504	(58,093)	---	1,658,581	(1,716,674)	---	---	---	---	---	1,621,000	37,581	16,000
Clinton														
Garbage	35,075	25,052	10,023	---	---	10,023	---	---	---	---	---	---	---	---
Sewer	159,776	154,142	5,634	310,716	86,525	229,825	---	---	---	---	150,299	2,000,000	86,525	1,725,000
Water	172,657	197,071	(24,414)	296,188	131,138	140,636	---	---	---	---	788,456	3,502,732	131,138	3,195,000
Total	367,508	376,265	(8,757)	606,904	217,663	380,484	---	---	---	---	938,755	5,502,732	217,663	4,920,000
Clontarf														
Refuse or Garbage Collection [0]	11,622	11,832	(210)	---	---	(210)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	43,830	17,474	26,356	---	14,543	11,813	---	---	---	---	---	---	14,543	11,000
Total	55,452	29,306	26,146	---	14,543	11,603	---	---	---	---	---	---	14,543	11,000
Cloquet														
Sewer	2,261,206	1,544,894	716,312	65,500	9,506	772,306	---	---	---	335,915	182,600	---	9,506	25,000
Storm Water	383,539	134,339	249,200	6,350	7,190	248,360	---	---	---	250,000	215,357	---	7,190	20,000
Water	5,003,952	4,258,727	745,225	215,400	151,195	809,430	---	---	---	412,227	1,893,073	---	151,195	646,000
Total	7,648,697	5,937,960	1,710,737	287,250	167,891	1,830,096	---	---	---	998,142	2,291,030	---	167,891	691,000
Cobden														
Water and Sewer [0]	19,351	8,782	10,569	9,520	4,253	15,836	---	---	9,520	---	---	---	3,103	1,900
Total	19,351	8,782	10,569	9,520	4,253	15,836	---	---	9,520	---	---	---	3,103	1,900
Cohasset														
Natural Gas	1,500,740	1,282,583	218,157	62,532	---	280,689	---	---	---	---	107,159	---	---	---
Sewer	400,547	1,425,025	(1,024,478)	182,163	---	(842,315)	---	---	125,000	---	110,447	---	---	---
Water	263,774	450,532	(186,758)	128,252	---	(58,506)	---	---	125,000	---	7,212	---	---	---
Total	2,165,061	3,158,140	(993,079)	372,947	---	(620,132)	---	---	250,000	---	224,818	---	---	---

*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, 2023

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
Cokato														
Sewer	689,728	759,089	(69,361)	110,903	52,694	(11,152)	---	---	---	---	4,350	---	52,694	166,000
Storm Sewer	110,066	84,494	25,572	---	13,673	11,899	---	---	---	---	142,453	---	13,673	41,700
Water	748,371	655,734	92,637	175,591	60,814	207,414	---	---	---	---	---	---	41,446	397,300
Total	1,548,165	1,499,317	48,848	286,494	127,181	208,161	---	---	---	---	146,803	---	107,813	605,000
Cold Spring														
Sewer	3,385,023	1,615,174	1,769,849	2,541,014	1,017,854	3,293,009	---	---	---	46,954	16,140,712	---	1,017,854	151,833
Storm Water	48,041	74,206	(26,165)	(685)	---	(26,850)	---	---	1	---	---	---	---	---
Water	1,311,667	869,548	442,119	56,327	38,744	459,702	---	---	5,750	66,810	606,597	---	38,744	48,304
Total	4,744,731	2,558,928	2,185,803	2,596,656	1,056,598	3,725,861	---	---	5,751	113,764	16,747,309	---	1,056,598	200,137
Coleraine														
Eagle Ridge Golf Course [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [0]	583,950	534,674	49,276	1,320	---	50,596	---	---	---	28,013	32,313	---	510	4,500
Waste Management [32]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	583,950	534,674	49,276	1,320	---	50,596	---	---	---	28,013	32,313	---	510	4,500
Cologne														
Sanitary Sewer	416,669	870,179	(453,510)	32,327	3,944	(425,127)	---	---	---	---	380,718	---	3,944	8,019
Storm Sewer	33,523	27,582	5,941	---	18,320	(12,379)	---	---	---	---	---	---	18,320	37,251
Water	653,051	636,520	16,531	8	106,806	(90,267)	---	---	---	---	---	---	106,806	502,730
Total	1,103,243	1,534,281	(431,038)	32,335	129,070	(527,773)	---	---	---	---	380,718	---	129,070	548,000
Columbia Heights														
Liquor	9,054,922	8,976,637	78,285	52,102	41,448	88,939	---	---	3,102	155,400	5,555	---	37,818	270,000
Refuse	3,068,428	3,440,558	(372,130)	175,639	---	(196,491)	---	---	---	117,100	224,336	---	---	---
Sewer	2,652,444	2,293,573	358,871	126,654	1,514	484,011	---	---	---	193,758	352,233	---	1,514	59,600
Storm Sewer	690,250	325,104	365,146	47,700	2,003	410,843	---	---	---	69,558	---	---	2,003	60,400
Water	4,375,909	3,030,100	1,345,809	90,541	2,491	1,433,859	---	---	---	(14,916)	241,333	---	2,491	85,000
Total	19,841,953	18,065,972	1,775,981	492,636	47,456	2,221,161	---	---	3,102	520,900	823,457	---	43,826	475,000

*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, 2023

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
Columbus														
Sewer	123,895	180,870	(56,975)	6,242	---	(50,733)	---	---	---	(1,150)	---	---	---	---
Water	147,825	216,402	(68,577)	11,443	---	(57,134)	---	---	---	(1,150)	12,055	---	---	---
Total	271,720	397,272	(125,552)	17,685	---	(107,867)	---	---	---	(2,300)	12,055	---	---	---
Comfrey														
Sewer	99,506	124,524	(25,018)	1,372	3,763	(27,409)	---	---	---	(4,185)	26,152	---	3,763	21,000
Water	103,569	84,285	19,284	5,805	9,063	16,026	---	---	---	(15,322)	15,322	---	9,063	40,000
Total	203,075	208,809	(5,734)	7,177	12,826	(11,383)	---	---	---	(19,507)	41,474	---	12,826	61,000
Comstock														
Refuse or Recycling [0]	21,082	18,638	2,444	---	---	2,444	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	15,885	12,899	2,986	---	---	2,986	---	---	---	---	---	---	---	---
Water [0]	7,900	5,739	2,161	5	---	2,166	5	---	---	---	---	---	---	---
Total	44,867	37,276	7,591	5	---	7,596	5	---	---	---	---	---	---	---
Conger														
Sewer [0]	53,977	12,000	41,977	480	10,958	31,499	---	---	---	---	---	---	10,958	30,000
Water [0]	15,546	62,002	(46,456)	---	---	(46,456)	---	---	---	(112,659)	37,249	---	---	---
Total	69,523	74,002	(4,479)	480	10,958	(14,957)	---	---	---	(112,659)	37,249	---	10,958	30,000
Cook														
Liquor	1,580,559	1,479,389	101,170	5,062	---	106,232	---	---	---	---	7,300	---	---	---
Sewer	199,804	221,550	(21,746)	---	10,345	(32,091)	---	---	---	(12,250)	---	---	10,345	37,050
Water	200,059	228,683	(28,624)	---	8,488	(37,112)	---	---	---	(12,250)	---	---	8,488	30,400
Water/Sewer Line Replacement	40,389	---	40,389	---	---	40,389	---	---	---	24,500	---	---	---	---
Total	2,020,811	1,929,622	91,189	5,062	18,833	77,418	---	---	---	---	7,300	---	18,833	67,450
Coon Rapids														
Golf Course	8,802,066	8,680,759	121,307	18,500	118,672	21,135	---	---	---	---	499,234	---	102,457	235,000
Sewer	6,723,036	6,815,179	(92,143)	171,202	---	79,059	---	---	---	---	2,230,695	---	---	---
Storm Water Drainage	1,718,731	1,602,133	116,598	252,599	3,069	366,128	---	---	407	---	769,046	---	3,069	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, 2023

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	8,673,926	6,612,140	2,061,786	653,242	643,826	2,071,202	---	---	6,400	(2,000,000)	7,576,713	6,770,000	620,989	2,510,000
Total	25,917,759	23,710,211	2,207,548	1,095,543	765,567	2,537,524	---	---	6,807	(2,000,000)	11,075,688	6,770,000	726,515	2,835,000
Corcoran														
Sewer	599,399	599,012	387	205,694	37,299	168,782	---	---	---	310,400	---	---	37,299	80,300
Stormwater	---	---	---	3,044	---	3,044	---	---	---	(10,000)	---	---	---	---
Water	726,202	571,558	154,644	670,224	1,197,103	(372,235)	---	---	---	292,200	5,782,758	22,741,384	1,197,103	211,932
Total	1,325,601	1,170,570	155,031	878,962	1,234,402	(200,409)	---	---	---	592,600	5,782,758	22,741,384	1,234,402	292,232
Correll														
Water [0]	9,957	9,430	527	---	---	527	---	---	---	---	---	---	---	---
Total	9,957	9,430	527	---	---	527	---	---	---	---	---	---	---	---
Cosmos														
Sewer	53,992	78,720	(24,728)	3,517	1	(21,212)	---	---	---	---	---	---	---	---
Storm Water	38,056	---	38,056	1,188	---	39,244	---	---	---	---	---	---	---	---
Water	178,597	198,510	(19,913)	2,412	4,489	(21,990)	---	---	---	---	30,677	---	4,489	98,000
Total	270,645	277,230	(6,585)	7,117	4,490	(3,958)	---	---	---	---	30,677	---	4,489	98,000
Cottage Grove														
Cottage Grove Emergency Medical Services	2,184,282	2,436,349	(252,067)	7,855	---	(244,212)	---	551	---	100,800	---	---	---	---
Sewer Operating	3,603,409	4,333,402	(729,993)	175,014	29,093	(584,072)	---	---	---	446,741	---	---	---	---
Street Light Utility	1,040,004	1,148,719	(108,715)	38,814	---	(69,901)	---	---	---	134,027	---	---	---	---
Water Operating	4,112,493	5,696,314	(1,583,821)	569,575	---	(1,014,246)	---	---	42,755	953,493	1,024,372	---	---	---
Total	10,940,188	13,614,784	(2,674,596)	791,258	29,093	(1,912,431)	---	551	42,755	1,635,061	1,024,372	---	---	---
Cottonwood														
Sewer	241,849	337,542	(95,693)	727	34,654	(129,620)	---	---	---	2,870	21,869	392,000	34,295	553,540
Water	209,695	274,396	(64,701)	3,315	26,985	(88,371)	---	---	---	(18,183)	46,856	---	26,501	81,440
Total	451,544	611,938	(160,394)	4,042	61,639	(217,991)	---	---	---	(15,313)	68,725	392,000	60,796	634,980

*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, 2023

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
Courtland														
Water and Sewer	487,132	565,168	(78,036)	17,209	21,884	(82,711)	---	---	---	---	---	---	21,884	128,000
Total	487,132	565,168	(78,036)	17,209	21,884	(82,711)	---	---	---	---	---	---	21,884	128,000
Credit River														
Sewer System	306,799	369,345	(62,546)	24,745	1,787	(39,588)	---	---	---	---	453,524	---	1,787	14,695
Total	306,799	369,345	(62,546)	24,745	1,787	(39,588)	---	---	---	---	453,524	---	1,787	14,695
Cromwell														
Liquor	557,138	500,579	56,559	12,972	---	69,531	---	---	---	115,825	---	---	---	---
Sewer	40,713	59,858	(19,145)	3,138	28,790	(44,797)	---	---	---	(172,688)	171,333	467,480	28,790	467,480
Water	42,485	44,681	(2,196)	202,988	18,650	182,142	---	200,182	---	174,688	137,057	286,520	18,650	287,920
Total	640,336	605,118	35,218	219,098	47,440	206,876	---	200,182	---	117,825	308,390	754,000	47,440	755,400
Crookston														
Housing and Redevelopment and Economic Development Authority [29]	1,519,654	1,853,253	(333,599)	327,569	---	(6,030)	---	1,181,006	---	---	269,082	8,902	---	---
Sewer	1,068,190	629,026	439,164	15,865	667	454,362	---	---	15,865	---	523,093	---	667	---
Water	1,476,434	1,241,116	235,318	62,521	---	297,839	---	---	10,000	21,530	36,442	---	---	---
Total	4,064,278	3,723,395	340,883	405,955	667	746,171	---	1,181,006	25,865	21,530	828,617	8,902	667	---
Crosby														
Deputy Registrar [0]	140,165	117,771	22,394	27,332	---	49,726	---	---	19,565	---	---	---	---	---
Range Collectors [0]	174,276	172,154	2,122	1,413	---	3,535	---	---	---	---	---	---	---	---
Sewer	692,944	670,174	22,770	40,099	22,386	40,483	---	---	---	---	322,384	323,822	22,386	120,815
Storm Drainage [0]	78,066	20,000	58,066	25,414	---	83,480	---	---	---	---	---	---	---	---
Water	574,198	442,528	131,670	101,310	69,534	163,446	---	---	---	---	825,220	825,220	69,534	332,304
Total	1,659,649	1,422,627	237,022	195,568	91,920	340,670	---	---	19,565	---	1,147,604	1,149,042	91,920	453,119

*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, 2023

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
Crosslake														
Sewer	382,908	742,899	(359,991)	627,039	88,497	178,551	565,214	---	---	---	439,457	---	88,497	300,000
Total	382,908	742,899	(359,991)	627,039	88,497	178,551	565,214	---	---	---	439,457	---	88,497	300,000
Crystal														
Recycling	477,324	465,835	11,489	5,960	---	17,449	---	---	---	12,631	---	---	---	---
Sanitary Sewer	3,628,556	2,728,239	900,317	89,834	---	990,151	---	---	---	280,851	1,149,363	---	---	---
Storm Drainage	1,395,139	930,995	464,144	64,811	---	528,955	---	---	---	75,573	160,187	---	---	---
Street Lights	212,369	208,389	3,980	44,934	---	48,914	---	---	---	21,390	14,258	---	---	---
Water	5,825,482	3,986,717	1,838,765	497,691	2,400	2,334,056	---	---	---	280,851	1,117,252	---	2,400	---
Total	11,538,870	8,320,175	3,218,695	703,230	2,400	3,919,525	---	---	---	671,296	2,441,060	---	2,400	---
Currie														
Garbage	7,417	7,820	(403)	---	---	(403)	---	---	---	---	---	---	---	---
Sewer	93,132	106,525	(13,393)	48,089	23,988	10,708	---	---	---	(6,652)	47,327	---	33,895	41,000
Storm Sewer	24,510	11,382	13,128	---	5,555	7,573	---	---	---	---	---	---	---	---
Water	67,326	137,323	(69,997)	3,893	4,352	(70,456)	---	---	---	(29,782)	37,050	---	---	---
Total	192,385	263,050	(70,665)	51,982	33,895	(52,578)	---	---	---	(36,434)	84,377	---	33,895	41,000
Cuyuna														
Sewer [0]	36,039	19,866	16,173	---	---	16,173	---	---	---	12,233	---	---	---	---
Water [0]	18,461	39,093	(20,632)	---	---	(20,632)	---	---	---	---	---	---	---	---
Total	54,500	58,959	(4,459)	---	---	(4,459)	---	---	---	12,233	---	---	---	---
Cyrus														
Garbage [0]	27,021	39,910	(12,889)	192	---	(12,697)	2,608	---	---	---	---	---	---	---
Sewer [0]	37,013	61,425	(24,412)	991	---	(23,421)	---	---	---	---	---	---	---	---
Water [0]	70,203	39,172	31,031	10,317	---	41,348	---	---	---	---	---	---	---	---
Total	134,237	140,507	(6,270)	11,500	---	5,230	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, 2023

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
Dalton														
Liquor	228,179	262,340	(34,161)	378	---	(33,783)	---	---	---	---	---	---	---	---
Sewer	66,162	145,243	(79,081)	1,609	33,526	(110,998)	---	---	---	---	---	---	33,526	44,972
Water	89,223	142,969	(53,746)	1,631	23,096	(75,211)	---	---	---	---	265,159	285,842	23,096	25,028
Total	383,564	550,552	(166,988)	3,618	56,622	(219,992)	---	---	---	---	265,159	285,842	56,622	70,000
Danube														
Economic Development Authority [29]	26,080	17,467	8,613	5,532	1,535	12,610	---	---	---	---	---	---	1,535	12,947
Garbage	34,724	34,180	544	331	---	875	---	---	---	---	---	---	---	---
Sewer	44,795	71,848	(27,053)	2,032	---	(25,021)	---	---	---	---	---	---	---	---
Water	78,513	112,239	(33,726)	8,562	---	(25,164)	---	---	---	---	37,328	---	---	---
Total	184,112	235,734	(51,622)	16,457	1,535	(36,700)	---	---	---	---	37,328	---	1,535	12,947
Danvers														
Refuse	14,500	8,424	6,076	---	---	6,076	---	---	---	---	---	---	---	---
Sewer	11,227	28,628	(17,401)	6,360	---	(11,041)	---	---	---	---	---	---	---	---
Total	25,727	37,052	(11,325)	6,360	---	(4,965)	---	---	---	---	---	---	---	---
Darfur														
Sewer	31,423	58,294	(26,871)	486	3,933	(30,318)	---	---	---	(10,000)	---	---	3,933	5,000
Water	24,409	40,108	(15,699)	---	127	(15,826)	---	---	---	---	---	---	---	---
Total	55,832	98,402	(42,570)	486	4,060	(46,144)	---	---	---	(10,000)	---	---	3,933	5,000
Darwin														
Liquor	---	---	---	---	---	---	---	---	---	558,393	---	---	---	---
Sewer	43,919	25,378	18,541	5,363	---	23,904	---	---	---	22,583	---	---	---	---
Water	73,672	72,775	897	8,044	2,188	6,753	---	---	---	22,583	---	---	2,188	9,000
Total	117,591	98,153	19,438	13,407	2,188	30,657	---	---	---	603,559	---	---	2,188	9,000
Dassel														
Liquor	1,307,977	1,264,711	43,266	16,804	12,719	47,351	---	---	---	---	---	---	---	---
Sewer	452,091	398,058	54,033	24,978	38,187	40,824	---	---	---	30,612	---	---	28,728	114,900

*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, 2023

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
Surface Water	20,436	7,555	12,881	2,531	940	14,472	---	---	---	6,956	---	---	990	8,000
Water	488,711	469,617	19,094	62,349	44,315	37,128	---	---	---	26,260	31,907	---	41,185	265,100
Total	2,269,215	2,139,941	129,274	106,662	96,161	139,775	---	---	---	63,828	31,907	---	70,903	388,000
Dawson														
Armory Housing	76,600	64,309	12,291	1,479	5,300	8,470	---	---	---	---	---	---	5,003	25,000
Liquor	524,835	528,507	(3,672)	2,289	---	(1,383)	---	---	---	---	---	---	---	---
Refuse	137,457	126,084	11,373	4,357	---	15,730	---	---	---	---	---	---	---	---
Storm Water	322,499	83,269	239,230	---	187,398	51,832	---	---	---	109,448	---	---	77,950	110,000
Wastewater	834,394	569,522	264,872	1,879	144,926	121,825	2,574	---	---	50,296	---	---	94,630	200,500
Water	770,631	580,563	190,068	30,807	233,879	(13,004)	2,574	---	---	39,754	---	337,000	178,125	328,500
Total	2,666,416	1,952,254	714,162	40,811	571,503	183,470	5,148	---	---	199,498	---	337,000	355,708	664,000
Dayton														
Sewer	1,137,244	1,656,886	(519,642)	486,577	---	(33,065)	---	---	---	234,525	239,625	---	---	---
Water	2,142,213	2,011,936	130,277	2,056,108	---	2,186,385	---	---	---	560,700	1,757,559	---	---	---
Total	3,279,457	3,668,822	(389,365)	2,542,685	---	2,153,320	---	---	---	795,225	1,997,184	---	---	---
De Graff														
Garbage	21,060	20,013	1,047	---	---	1,047	---	---	---	---	---	---	---	---
Liquor	425,286	493,607	(68,321)	73,509	565	4,623	---	---	---	---	6,492	---	565	6,656
Sewer	31,121	162,636	(131,515)	20,537	1,004	(111,982)	---	---	---	(5,742)	7,069	---	1,004	900
Water	19,438	35,063	(15,625)	---	4,995	(20,620)	---	---	---	5,742	854	---	4,995	4,000
Total	496,905	711,319	(214,414)	94,046	6,564	(126,932)	---	---	---	---	14,415	---	6,564	11,556
Deephaven														
Marina	213,132	128,195	84,937	9,606	---	94,543	---	---	---	83,323	2,575	---	---	---
Recycling	4,162	7,245	(3,083)	12,424	---	9,341	---	---	---	---	---	---	---	---
Sewer	962,423	1,044,745	(82,322)	57,856	---	(24,466)	---	---	---	39,288	42,048	---	---	---
Storm Water	318,988	105,655	213,333	4,304	2,313	215,324	---	---	---	---	262,156	---	2,313	---
Water	105,828	130,641	(24,813)	8,377	---	(16,436)	---	---	---	---	---	---	---	---
Total	1,604,533	1,416,481	188,052	92,567	2,313	278,306	---	---	---	122,611	306,779	---	2,313	---

*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, 2023

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
Deer Creek														
Sewer	58,338	46,759	11,579	1,481	1,768	11,292	---	---	---	---	---	---	1,768	21,400
Water [0]	53,977	42,541	11,436	1,481	18,878	(5,961)	---	---	---	---	---	---	10,878	8,000
Total	112,315	89,300	23,015	2,962	20,646	5,331	---	---	---	---	---	---	12,646	29,400
Deer River														
License Bureau	156,265	159,789	(3,524)	18,247	---	14,723	---	---	18,247	---	2,341	---	---	---
Sewer	329,282	435,213	(105,931)	---	89,438	(195,369)	---	---	90,557	(637,836)	243,969	42,287	82,768	87,290
Water	322,815	377,734	(54,919)	---	101,781	(156,700)	---	---	---	(830,223)	65,894	---	102,095	66,240
Total	808,362	972,736	(164,374)	18,247	191,219	(337,346)	---	---	108,804	(1,468,059)	312,204	42,287	184,863	153,530
Deerwood														
Sewer Fund	114,264	170,522	(56,258)	5,402	9,398	(60,254)	---	---	---	---	---	---	9,398	12,588
Water Fund	181,013	209,021	(28,008)	9,748	15,679	(33,939)	---	---	---	22,515	---	---	14,745	27,355
Total	295,277	379,543	(84,266)	15,150	25,077	(94,193)	---	---	---	22,515	---	---	24,143	39,943
Delano														
Electric [29]	8,322,243	7,746,126	576,117	---	175,638	400,479	---	---	---	---	1,215,750	5,030,433	149,223	266,476
Liquor	3,930,562	3,600,568	329,994	7,884	4,905	332,973	---	---	---	125,000	8,113	---	4,905	94,909
Sanitary Sewer	1,908,450	2,183,833	(275,383)	754,204	192,778	286,043	---	---	---	4,216,073	2,312,101	3,618,143	192,778	359,458
Water [29]	1,711,284	1,461,417	249,867	158,078	---	407,945	---	---	---	---	211,844	---	172,597	579,862
Total	15,872,539	14,991,944	880,595	920,166	373,321	1,427,440	---	---	---	4,341,073	3,747,808	8,648,576	519,503	1,300,705
Delavan														
Sewer	51,416	77,772	(26,356)	---	---	(26,356)	---	---	---	---	---	---	---	---
Water	72,650	41,936	30,714	---	---	30,714	---	---	---	---	116,549	---	---	---
Total	124,066	119,708	4,358	---	---	4,358	---	---	---	---	116,549	---	---	---
Delhi														
Sewage Collection and Disposal [0]	22,965	28,748	(5,783)	406	8,986	(14,363)	---	---	---	---	---	---	8,986	3,844
Total	22,965	28,748	(5,783)	406	8,986	(14,363)	---	---	---	---	---	---	8,986	3,844

*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, 2023

	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
Dennison														
Refuse or Garbage Collection	20,697	18,298	2,399	---	---	2,399	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	44,105	83,708	(39,603)	---	---	(39,603)	---	---	---	---	104,532	---	---	---
Water	23,652	30,032	(6,380)	---	---	(6,380)	---	---	---	---	---	---	---	---
Total	88,454	132,038	(43,584)	---	---	(43,584)	---	---	---	---	104,532	---	---	---
Dent														
Sewage Collection and Disposal [0]	38,844	16,868	21,976	32	---	22,008	---	---	---	16,830	---	---	---	---
Total	38,844	16,868	21,976	32	---	22,008	---	---	---	16,830	---	---	---	---
Detroit Lakes														
Electric	19,970,806	16,787,446	3,183,360	759,095	126,933	3,815,522	---	---	---	3,462,535	1,149,396	---	1,183	344,888
Liquor	9,305,828	7,960,716	1,345,112	136,095	85,250	1,395,957	---	---	---	3,400,083	63,184	---	16,368	129,028
Sewer	4,564,513	3,438,107	1,126,406	644,410	333,126	1,437,690	---	---	---	---	1,954,865	1,533,490	325,019	904,960
Water	2,533,969	1,889,272	644,697	115,219	227,413	532,503	---	---	3,200	---	1,022,658	558,494	193,748	281,549
Total	36,375,116	30,075,541	6,299,575	1,654,819	772,722	7,181,672	---	---	3,200	6,862,618	4,190,103	2,091,984	536,318	1,660,425
Dexter														
Sewer [0]	18,028	17,438	590	11,254	1,670	10,174	10,075	---	---	---	16,901	---	1,670	---
Water [0]	57,772	45,721	12,051	30,973	5,758	37,266	30,261	---	---	---	2,000	---	5,758	40,000
Total	75,800	63,159	12,641	42,227	7,428	47,440	40,336	---	---	---	18,901	---	7,428	40,000
Dilworth														
Forestry	33,174	33,256	(82)	5,280	---	5,198	---	---	---	---	---	---	---	---
Pest Control	54,768	53,928	840	3,156	---	3,996	---	---	---	---	---	---	---	---
Refuse	673,380	652,782	20,598	---	205	20,393	---	---	---	10,000	---	---	---	---
Sewer	925,482	865,476	60,006	209,834	58,681	211,159	14,009	---	3,188	15,000	10,000	---	58,681	75,000
Water	857,663	1,010,375	(152,712)	49,182	---	(103,530)	---	---	---	15,000	30,651	---	---	---
Total	2,544,467	2,615,817	(71,350)	267,452	58,886	137,216	14,009	---	3,188	40,000	40,651	---	58,681	75,000
Dodge Center														
Ambulance	940,367	1,244,410	(304,043)	83,081	---	(220,962)	---	---	---	---	---	---	---	---

*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, 2023

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	583,003	684,554	(101,551)	35,194	---	(66,357)	---	---	---	---	56,901	---	---	---	---
Water	632,776	563,850	68,926	8,702	---	77,628	---	---	---	---	83,164	---	---	---	---
Total	2,156,146	2,492,814	(336,668)	126,977	---	(209,691)	---	---	---	---	140,065	---	---	---	---
Donaldson															
Sewer [0]	5,836	2,851	2,985	275	---	3,260	---	---	---	---	---	---	---	---	---
Total	5,836	2,851	2,985	275	---	3,260	---	---	---	---	---	---	---	---	---
Donnelly															
Garbage [0]	29,001	30,777	(1,776)	---	---	(1,776)	---	---	---	---	---	---	---	---	---
Sewer [0]	59,279	50,998	8,281	---	---	8,281	---	---	---	---	(31,535)	---	---	---	---
Water [0]	63,509	44,444	19,065	270	---	19,335	---	---	---	---	31,535	---	---	---	---
Total	151,789	126,219	25,570	270	---	25,840	---	---	---	---	---	---	---	---	---
Doran															
Wastewater [0]	7,510	1,777	5,733	23	---	5,756	---	---	---	---	---	---	---	---	---
Total	7,510	1,777	5,733	23	---	5,756	---	---	---	---	---	---	---	---	---
Dover															
Water and Sewer	249,184	203,040	46,144	12	3,388	42,768	12	---	---	---	---	2,380	---	1,027	12,000
Total	249,184	203,040	46,144	12	3,388	42,768	12	---	---	---	---	2,380	---	1,027	12,000
Dovray															
Sewer	24,365	34,436	(10,071)	203	7,183	(17,051)	---	---	---	---	---	10,647	---	7,395	5,000
Water	8,024	11,737	(3,713)	8	---	(3,705)	---	---	---	---	---	---	---	---	---
Total	32,389	46,173	(13,784)	211	7,183	(20,756)	---	---	---	---	---	10,647	---	7,395	5,000
Duluth															
Airport [29]	6,637,553	17,322,441	(10,684,888)	879,478	141,964	(9,947,374)	---	---	---	---	---	15,683,377	---	141,964	930,000
Broadband Fiber	---	52,277	(52,277)	3,439,426	---	3,387,149	---	3,448,107	864	---	---	---	---	---	---
Duluth Entertainment and Convention Center [29]	12,300,778	18,973,650	(6,672,872)	2,918,160	37,754	(3,792,466)	2,376,551	---	---	---	---	442,054	45,735	37,754	114,419
Gas Utility	46,197,830	36,402,744	9,795,086	50,474	8,472	9,837,088	---	---	---	---	4,408,370	2,292,571	---	8,472	261,877

*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, 2023

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
Golf	1,392,727	1,355,661	37,066	---	---	37,066	---	---	---		(2,516,639)	1,031,928	---	---	---
Parking	4,345,389	3,773,268	572,121	888	124,023	448,986	---	---	---		721,783	---	---	124,023	880,000
Priley Drive Parking Facility	513,136	854,591	(341,455)	2,492	460,466	(799,429)	---	---	---		(498,422)	---	---	460,466	177,105
Sewer Utility	21,845,445	17,325,773	4,519,672	22,269	55,697	4,486,244	---	---	---		120,903	2,318,952	---	55,697	1,790,005
Spirit Mountain Recreation Area Authority [29][33]	5,887,743	6,680,862	(793,119)	1,244,009	37,467	413,423	732,369	---	---		---	1,003,030	360,000	37,467	331,380
Steam District #1	9,075,372	9,506,489	(431,117)	2,758	280,797	(709,156)	---	---	---		214,571	3,481,050	---	280,797	1,130,000
Storm Water	7,643,222	4,931,601	2,711,621	121,745	---	2,833,366	---	24,327	79,481		476,782	1,260,177	---	---	---
Transit [29]	2,564,501	27,789,744	(25,225,243)	29,094,281	2,397	3,866,641	2,174,416	10,137,762	15,304,006		---	8,341,545	27,500	2,397	59,382
Water Utility	17,438,419	12,415,835	5,022,584	52,338	171,655	4,903,267	---	---	---		16,182	7,266,953	412,821	171,655	1,435,684
Total	135,842,115	157,384,936	(21,542,821)	37,828,318	1,320,692	14,964,805	5,283,336	13,610,196	15,384,351		2,943,530	43,121,637	846,056	1,320,692	7,109,852
Dumont															
Sanitation	11,695	11,406	289	---	---	289	---	---	---		---	---	---	---	---
Sewer	28,477	56,331	(27,854)	5,104	5,623	(28,373)	---	4,828	---		---	4,828	---	5,623	8,000
Water	27,938	37,323	(9,385)	3,290	3,812	(9,907)	---	3,285	---		---	3,285	---	3,812	10,935
Total	68,110	105,060	(36,950)	8,394	9,435	(37,991)	---	8,113	---		---	8,113	---	9,435	18,935
Dundas															
Refuse	125,811	110,926	14,885	5,340	---	20,225	---	---	---		---	---	---	---	---
Sewer	542,912	688,716	(145,804)	59,668	25,032	(111,168)	---	6,338	---		---	---	---	25,195	140,000
Storm Water Utility	83,131	53,416	29,715	13,631	---	43,346	---	---	---		---	80,534	---	13,631	---
Water	530,097	576,059	(45,962)	42,201	22,469	(26,230)	---	---	---		---	14,958	---	25,980	150,000
Total	1,281,951	1,429,117	(147,166)	120,840	47,501	(73,827)	---	6,338	---		---	95,492	---	64,806	290,000
Dundee															
Electric and Refuse	70,375	73,645	(3,270)	11,300	6,899	1,131	---	---	---		---	5,648	---	---	---
Sewer	12,744	85,054	(72,310)	10,630	4,080	(65,760)	---	---	---		4,080	248	---	---	---
Water	11,461	24,579	(13,118)	13,897	4,995	(4,216)	---	---	---		---	248	---	5,265	6,000
Total	94,580	183,278	(88,698)	35,827	15,974	(68,845)	---	---	---		4,080	6,144	---	5,265	6,000
Dunnell															
Electric	18,435	13,745	4,690	4,576	---	9,266	---	---	---		184,535	---	---	---	---

*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, 2023

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	47,487	88,186	(40,699)	16,000	6,679	(31,378)	16,000	---	---	(1,541)	7,523	---	6,941	5,823
Water	44,679	94,915	(50,236)	35	---	(50,201)	---	---	---	(1,367)	---	---	---	---
Total	110,601	196,846	(86,245)	20,611	6,679	(72,313)	16,000	---	---	181,627	7,523	---	6,941	5,823
Eagan														
Aquatic Facility	1,882,148	1,958,671	(76,523)	75,777	673	(1,419)	---	---	---	---	49,863	---	---	---
Civic Arena	1,156,862	1,547,301	(390,439)	64,265	---	(326,174)	---	---	---	(162,529)	354,660	---	---	---
Community Center	1,610,654	2,637,495	(1,026,841)	186,406	473	(840,908)	---	---	---	(590,075)	194,778	---	---	---
Sanitary Sewer	8,906,779	9,703,165	(796,386)	253,991	1,670	(544,065)	---	---	---	1,222,531	1,781,679	---	---	---
Storm Drainage/Water Quality	3,573,716	2,245,640	1,328,076	580,394	1,588	1,906,882	---	---	---	1,827,538	2,406,761	---	---	---
Street Light Utility	1,002,797	747,248	255,549	2,835	759	257,625	---	---	---	57,100	507,539	---	---	---
Water	8,830,266	9,722,917	(892,651)	2,561,725	1,731	1,667,343	---	---	---	1,402,552	---	---	---	---
Total	26,963,222	28,562,437	(1,599,215)	3,725,393	6,894	2,119,284	---	---	---	3,757,117	5,295,280	---	---	---
Eagle Bend														
Garbage	58,543	57,549	994	122	---	1,116	---	---	---	---	---	---	---	---
Gas	342,681	298,847	43,834	12,514	637	55,711	---	---	---	28,303	---	---	637	67,000
Liquor	252,667	288,571	(35,904)	30,818	---	(5,086)	---	---	---	---	---	---	---	---
Sewer	130,796	209,472	(78,676)	7,338	17,260	(88,598)	---	---	---	(96,886)	---	---	17,808	81,000
Water	141,162	189,611	(48,449)	7,405	7,871	(48,915)	---	---	---	(80,636)	---	---	8,104	50,000
Total	925,849	1,044,050	(118,201)	58,197	25,768	(85,772)	---	---	---	(149,219)	---	---	26,549	198,000
Eagle Lake														
Sanitary Sewer	533,711	467,622	66,089	---	---	66,089	---	---	---	50,000	31,066	---	---	---
Water	504,865	401,081	103,784	---	16,203	87,581	---	---	---	(49,690)	473,284	462,000	16,203	---
Total	1,038,576	868,703	169,873	---	16,203	153,670	---	---	---	310	504,350	462,000	16,203	---
East Bethel														
Ice Arena	205,113	229,031	(23,918)	7,126	---	(16,792)	---	---	---	---	---	---	---	---
Sewer	228,876	422,353	(193,477)	51,015	532,738	(675,200)	---	---	---	---	---	532,738	---	63,188
Water	261,436	452,416	(190,980)	69,203	---	(121,777)	---	---	---	---	---	---	---	---
Total	695,425	1,103,800	(408,375)	127,344	532,738	(813,769)	---	---	---	---	---	532,738	---	63,188

*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, 2023

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
East Grand Forks														
Commercial Properties	75,719	78,494	(2,775)	14,168	---	11,393	---	---	---	73,035	---	---	---	---
Economic Development and Housing Authority [29]	557,687	812,449	(254,762)	83,697	---	(171,065)	---	---	---	(211,705)	---	9,270	---	1,177
Electric	15,645,288	15,367,781	277,507	1,683,398	---	1,960,905	---	---	5,806	350,000	1,083,001	---	---	---
Refuse	1,070,530	1,076,904	(6,374)	---	15,889	(22,263)	---	---	---	---	---	---	23,417	---
Sewer	1,958,438	1,793,745	164,693	45,312	87,288	122,717	---	---	---	---	270,113	---	87,288	558,000
Storm Water	706,342	677,453	28,889	107,779	1,784	134,884	---	---	42,060	---	109,511	---	1,784	---
Water	2,667,967	2,541,404	126,563	69,359	---	195,922	---	---	3,909	---	1,826,276	---	---	---
Total	22,681,971	22,348,230	333,741	2,003,713	104,961	2,232,493	---	---	51,775	211,330	3,288,901	9,270	112,489	559,177
East Gull Lake														
Wastewater	563,009	998,862	(435,853)	244,255	25,116	(216,714)	167,010	---	---	---	28,201	257,000	25,582	584,000
Total	563,009	998,862	(435,853)	244,255	25,116	(216,714)	167,010	---	---	---	28,201	257,000	25,582	584,000
Easton														
Sewer	54,739	90,822	(36,083)	10,000	23,984	(50,067)	---	---	---	(189,003)	---	---	23,984	12,274
Storm Sewer	7,433	49,375	(41,942)	---	35,976	(77,918)	---	---	---	(283,504)	---	---	35,976	18,411
Water	73,540	69,760	3,780	2,202,460	20,591	2,185,649	---	2,127,458	---	(295,792)	2,506,606	207,000	20,591	10,228
Total	135,712	209,957	(74,245)	2,212,460	80,551	2,057,664	---	2,127,458	---	(768,299)	2,506,606	207,000	80,551	40,913
Echo														
Cemetery	2,000	315	1,685	83	---	1,768	---	---	---	---	---	---	---	---
Sewer	74,991	131,337	(56,346)	23	10,096	(66,419)	---	---	---	---	12,108	---	10,312	13,317
Water	103,983	120,200	(16,217)	1,283	14,383	(29,317)	---	---	---	---	12,108	---	14,765	14,683
Total	180,974	251,852	(70,878)	1,389	24,479	(93,968)	---	---	---	---	24,216	---	25,077	28,000
Eden Prairie														
Liquor	12,069,015	11,257,165	811,850	125,535	39,850	897,535	---	---	---	800,000	---	---	39,850	163,601
Sewer	7,725,339	7,670,453	54,886	500,837	---	555,723	---	---	39,428	331,611	---	---	---	---
Storm Water	3,879,587	3,229,604	649,983	393,373	---	1,043,356	---	---	5,000	929,313	48,500	---	---	---
Water	11,831,046	13,036,724	(1,205,678)	1,040,351	288,493	(453,820)	---	---	16,215	472,960	3,970,658	---	288,493	620,000

*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, 2023

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	35,504,987	35,193,946	311,041	2,060,096	328,343	2,042,794	---	---	60,643	2,533,884	4,019,158	---	328,343	783,601
Eden Valley														
Sewer	267,743	235,152	32,591	174,957	31,148	176,400	---	---	148,874	---	---	---	31,148	179,728
Water	465,085	298,265	166,820	142,884	25,196	284,508	---	---	96,559	---	11,063	---	14,650	93,803
Total	732,828	533,417	199,411	317,841	56,344	460,908	---	---	245,433	---	11,063	---	45,798	273,531
Edgerton														
Refuse	113,022	110,675	2,347	49	---	2,396	---	---	---	---	---	---	---	---
Sewer	298,829	245,417	53,412	1,174	---	54,586	---	---	---	---	---	---	---	---
Water	499,096	332,162	166,934	1,633	24,248	144,319	---	---	20,000	---	---	257,630	24,248	28,712
Total	910,947	688,254	222,693	2,856	24,248	201,301	---	---	20,000	---	---	257,630	24,248	28,712
Edina														
Aquatic Center	1,120,348	1,333,282	(212,934)	147,295	15,083	(80,722)	---	---	---	(35,655)	---	---	15,083	85,000
Arena	2,748,733	3,495,561	(746,828)	52,726	60,898	(755,000)	---	---	---	(400,694)	---	---	60,898	264,000
Art Center	101,481	460,599	(359,118)	2,020	---	(357,098)	---	---	---	(300,000)	---	---	---	---
Braemar Field	607,890	1,134,787	(526,897)	78,107	---	(448,790)	---	---	---	(1,244)	---	---	---	---
Centennial Lakes	871,450	1,581,802	(710,352)	53,856	---	(656,496)	---	---	---	(427,739)	---	---	---	---
Edinborough Park	1,542,704	1,846,349	(303,645)	33,852	---	(269,793)	---	---	---	(21,151)	---	---	---	---
Golf	6,306,176	5,750,865	555,311	219,203	224,990	549,524	---	---	---	(62,466)	188,389	43,629	224,990	666,009
Liquor	13,330,018	12,915,693	414,325	131,491	---	545,816	---	---	---	995,127	---	---	---	---
Utilities [1]	30,426,494	21,429,025	8,997,469	2,620,226	1,602,813	10,014,882	---	---	272,168	617,109	19,957,493	9,090,000	1,602,813	4,292,000
Total	57,055,294	49,947,963	7,107,331	3,338,776	1,903,784	8,542,323	---	---	272,168	363,287	20,145,882	9,133,629	1,903,784	5,307,009
Effie														
Sewage Collection and Disposal [0]	35,035	107,197	(72,162)	---	10,245	(82,407)	---	---	---	---	---	---	10,245	6,000
Total	35,035	107,197	(72,162)	---	10,245	(82,407)	---	---	---	---	---	---	10,245	6,000
Eitzen														
Electric [0]	265,636	225,710	39,926	10,291	---	50,217	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	23,895	22,749	1,146	---	---	1,146	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	36,661	34,991	1,670	187	---	1,857	---	---	---	(41,675)	---	---	---	---

*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, 2023

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 [0]	44,590	76,897	(32,307)	---	827	(33,134)	---	---	---	---	---	---	827	27,500
Total	370,782	360,347	10,435	10,478	827	20,086	---	---	---	(41,675)	---	---	827	27,500
Elba														
Water [0]	15,567	17,550	(1,983)	2,050	---	67	---	---	---	---	---	---	---	---
Total	15,567	17,550	(1,983)	2,050	---	67	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	1,963,680	2,183,970	(220,290)	50,516	12,714	(182,488)	---	---	---	166,500	129,176	---	12,714	54,602
Sewer	311,376	305,855	5,521	11,893	8,925	8,489	---	---	---	3,500	207,257	27,142	8,925	48,692
Tipsinah Mounds Campground	297,508	318,402	(20,894)	47,760	---	26,866	---	100	850	500	197,180	---	---	---
Water	374,660	218,174	156,486	226,545	31,658	351,373	---	224,559	---	3,500	757,880	349,974	31,658	173,800
Total	2,947,224	3,026,401	(79,177)	336,714	53,297	204,240	---	224,659	850	174,000	1,291,493	377,116	53,297	277,094
Elgin														
Building [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [23]	190,651	166,253	24,398	---	193	24,205	---	---	---	---	---	---	193	14,000
Water [23]	266,900	216,562	50,338	---	11,104	39,234	60,261	---	---	---	---	---	11,104	238,500
Total	457,551	382,815	74,736	---	11,297	63,439	60,261	---	---	---	---	---	11,297	252,500
Elizabeth														
Liquor	490,399	491,404	(1,005)	---	---	(1,005)	---	---	---	---	---	---	---	---
Sewer	26,369	22,041	4,328	---	---	4,328	---	---	---	---	---	563,691	---	---
Water	76,497	96,569	(20,072)	---	4,823	(24,895)	---	---	---	---	---	688,956	4,823	36,000
Total	593,265	610,014	(16,749)	---	4,823	(21,572)	---	---	---	---	---	1,252,647	4,823	36,000
Elk River														
Electric	44,450,739	42,057,752	2,392,987	1,146,419	811,210	2,728,196	---	---	---	1,620,378	4,517,495	---	811,210	915,000
Garbage	1,920,516	1,702,811	217,705	30,921	---	248,626	---	---	---	56,500	---	---	---	---
Liquor	7,978,894	7,341,731	637,163	329,638	4,611	962,190	---	---	---	1,250,000	182,250	---	461	4,007
Sewer	2,774,077	3,886,640	(1,112,563)	515,308	83,907	(681,162)	---	---	---	170,000	443,690	---	83,907	525,209
Storm Water	905,891	980,969	(75,078)	85,586	---	10,508	---	---	---	135,000	---	---	---	---

*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, 2023

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	3,383,999	3,195,977	188,022	478,751	36,444	630,329	---	---	---	---	1,057,219	---	36,444	60,000
Total	61,414,116	59,165,880	2,248,236	2,586,623	936,172	3,898,687	---	---	---	3,231,878	6,200,654	---	932,022	1,504,216
Elko New Market														
Sewer	1,533,102	1,344,190	188,912	456	93,137	96,231	---	---	---	---	---	---	102,947	249,200
Storm Water	236,573	262,260	(25,687)	4,032	916	(22,571)	---	---	---	---	---	---	2,061	40,000
Water	1,561,255	1,458,222	103,033	5,387	109,064	(644)	---	---	---	---	---	---	121,739	722,514
Total	3,330,930	3,064,672	266,258	9,875	203,117	73,016	---	---	---	---	---	---	226,747	1,011,714
Elkton														
Water and Sewer [0]	34,963	61,873	(26,910)	25,198	3,075	(4,787)	---	25,000	---	(20,000)	---	---	3,075	17,000
Total	34,963	61,873	(26,910)	25,198	3,075	(4,787)	---	25,000	---	(20,000)	---	---	3,075	17,000
Ellendale														
Garbage	51,048	47,853	3,195	---	---	3,195	---	---	---	---	---	---	---	---
Sewer	103,121	75,370	27,751	56,070	325	83,496	---	---	54,141	38,345	25,963	---	---	14,175
Water	313,798	239,150	74,648	56,806	16,767	114,687	---	---	54,141	---	325	---	16,442	187,500
Total	467,967	362,373	105,594	112,876	17,092	201,378	---	---	108,282	38,345	26,288	---	16,442	201,675
Ellsworth														
Parkview Manor Municipal Nursing Home [14] [29]	2,858,472	2,887,136	(28,664)	12,058	---	(16,606)	---	---	---	---	51,675	---	---	---
Refuse [0]	48,467	45,679	2,788	---	---	2,788	---	---	---	---	---	---	---	---
Sewer [0]	121,712	40,813	80,899	5,154	30,540	55,513	---	---	---	---	---	---	5,540	25,000
Water [0]	152,977	125,470	27,507	20,917	---	48,424	---	---	---	---	---	---	---	---
Total	3,181,628	3,099,098	82,530	38,129	30,540	90,119	---	---	---	---	51,675	---	5,540	25,000
Elmore														
Liquor	123,730	126,423	(2,693)	---	---	(2,693)	---	---	---	---	---	---	---	---
Refuse	61,483	63,945	(2,462)	2,898	---	436	---	---	---	---	---	---	---	---
Sewer	114,278	196,675	(82,397)	39,610	37,969	(80,756)	31,340	---	---	---	---	---	37,969	31,360
Water	162,867	216,284	(53,417)	37,665	49,014	(64,766)	24,560	---	---	---	---	---	49,014	34,640

*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, 2023

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
Total	462,358	603,327	(140,969)	80,173	86,983	(147,779)	55,900	---	---	---	---	---	86,983	66,000
Ely														
Electric	3,950,212	3,672,187	278,025	61,686	1,822	337,889	---	---	---	---	27,569	---	1,822	---
Housing and Redevelopment Authority Business Activities [29]	350,388	246,758	103,630	4,950	99,692	8,888	---	---	---	---	8,533	---	96,188	105,000
Housing and Redevelopment Authority Capital Program Fund [29]	750	5,042	(4,292)	---	---	(4,292)	---	145,810	---	141,518	145,810	---	---	---
Housing and Redevelopment Authority Low Rent Public Housing [29]	1,052,884	898,765	154,119	2,050	20,139	136,030	---	542,539	---	(141,518)	134,059	---	20,321	46,631
Sewer	1,154,699	1,228,813	(74,114)	23,312	33,827	(84,629)	---	---	2,117,560	---	3,350,558	216,244	34,038	104,724
Water	807,880	796,149	11,731	33,693	933	44,491	---	---	---	---	---	---	933	---
Total	7,316,813	6,847,714	469,099	125,691	156,413	438,377	---	688,349	2,117,560	---	3,666,529	216,244	153,302	256,355
Elysian														
Environmental Utility	39,755	14,208	25,547	---	55,111	(29,564)	---	---	---	---	881,267	---	39,037	26,150
Refuse Collection	73,262	73,133	129	---	---	129	---	---	---	---	---	---	---	---
Sewer Utility	230,029	212,878	17,151	22,712	9,827	30,036	---	---	---	---	151,400	---	7,177	5,600
Water Utility	281,571	188,495	93,076	37,282	29,300	101,058	---	---	---	---	437,083	---	24,068	82,150
Total	624,617	488,714	135,903	59,994	94,238	101,659	---	---	---	---	1,469,750	---	70,282	113,900
Emily														
Sewer [0]	86,583	55,490	31,093	61,642	27,258	65,477	59,328	---	1,582	---	---	---	27,258	60,000
Total	86,583	55,490	31,093	61,642	27,258	65,477	59,328	---	1,582	---	---	---	27,258	60,000
Emmons														
Garbage [0]	33,350	25,711	7,639	32	---	7,671	---	---	---	---	---	---	---	---
Sewer [0]	96,405	44,474	51,931	206	---	52,137	---	---	---	---	25,091	---	---	---
Water [0]	97,816	68,278	29,538	357	---	29,895	---	---	---	---	25,091	---	---	---
Total	227,571	138,463	89,108	595	---	89,703	---	---	---	---	50,182	---	---	---
Empire														
Water and Sewer	527,306	526,546	760	34,399	---	35,159	---	---	---	---	---	---	---	---
Total	527,306	526,546	760	34,399	---	35,159	---	---	---	---	---	---	---	---

*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, 2023

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
Erskine														
Sewer	98,686	101,995	(3,309)	92	2,233	(5,450)	---	---	---	---	---	---	2,233	13,233
Water	119,799	157,596	(37,797)	70	10,442	(48,169)	---	---	---	---	---	---	10,442	64,131
Total	218,485	259,591	(41,106)	162	12,675	(53,619)	---	---	---	---	---	---	12,675	77,364
Evan														
Water and Sewer [0]	43,353	39,176	4,177	198	11,751	(7,376)	---	---	---	(16,844)	---	---	11,751	5,500
Total	43,353	39,176	4,177	198	11,751	(7,376)	---	---	---	(16,844)	---	---	11,751	5,500
Evansville														
Sewer	140,596	188,765	(48,169)	2,086	1,280	(47,363)	---	---	---	17,894	60,878	---	1,280	11,667
Water	162,373	237,780	(75,407)	934	7,610	(82,083)	---	---	---	17,894	---	---	7,610	38,667
Total	302,969	426,545	(123,576)	3,020	8,890	(129,446)	---	---	---	35,788	60,878	---	8,890	50,334
Eveleth														
Economic Development Authority - Lincoln Place [29]	400,827	284,604	116,223	283	23,825	92,681	---	---	---	---	209,419	---	21,672	81,772
Golf Course	194,358	283,136	(88,778)	---	---	(88,778)	---	---	---	(79,607)	---	---	---	---
Housing and Redevelopment Authority	251,441	332,450	(81,009)	3,273	---	(77,736)	---	---	---	---	422,443	---	---	---
Medical Office Building	107,540	41,651	65,889	---	7,060	58,829	---	---	---	---	---	---	7,247	56,593
Refuse	568,063	553,454	14,609	547	1,975	13,181	---	---	---	---	---	---	2,110	41,125
Sewer Treatment Plants	710,321	893,112	(182,791)	747	8,857	(190,901)	---	---	---	---	44,960	---	9,164	223,283
Water Utility	866,394	896,553	(30,159)	1,191	34,125	(63,093)	---	---	---	---	4,155	---	34,759	219,924
Total	3,098,944	3,284,960	(186,016)	6,041	75,842	(255,817)	---	---	---	(79,607)	680,977	---	74,952	622,697
Excelsior														
Commercial Docks	458,735	286,510	172,225	9,701	---	181,926	---	---	---	200,000	---	---	---	---
Sewer	595,994	803,089	(207,095)	101,656	76,089	(181,528)	---	---	---	---	268,678	---	92,431	165,127
Solid Waste	13,641	13,418	223	706	---	929	---	---	---	---	---	---	---	---
Street Light Utility	66,173	33,952	32,221	1,795	---	34,016	---	---	---	---	---	---	---	---
Surface Water Management	318,565	215,682	102,883	9,173	42,050	70,006	---	---	---	---	73,314	---	50,918	94,460
Water	933,359	760,903	172,456	42,920	105,976	109,400	---	---	---	---	167,357	---	128,579	361,118

*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, 2023

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
Total	2,386,467	2,113,554	272,913	165,951	224,115	214,749	---	---	---	200,000	509,349	---	271,928	620,705
Eyota														
Sewer Utility	439,029	401,209	37,820	4,050	---	41,870	---	---	---	---	29,194	---	---	---
Storm Water Utility	61,359	41,420	19,939	---	13,063	6,876	---	---	---	(150,062)	187,751	---	---	---
Water Utility	250,353	202,236	48,117	8,622	42,724	14,015	---	---	---	92,440	82,901	---	---	---
Total	750,741	644,865	105,876	12,672	55,787	62,761	---	---	---	(57,622)	299,846	---	---	---
Fairfax														
Electric	932,339	756,494	175,845	65,119	---	240,964	---	---	---	355,000	14,296	---	---	---
Housing and Redevelopment Authority - Fairview	77,289	50,878	26,411	339	5,526	21,224	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Southview	162,633	140,285	22,348	---	64	22,284	---	---	---	---	---	---	---	4,993
Natural Gas	1,666,992	1,395,021	271,971	2,549	---	274,520	---	---	---	175,000	23,446	---	---	---
Sanitary Sewer	218,156	16,417	201,739	10,691	---	212,430	---	---	---	83,849	---	---	---	---
Storm Sewer	94,560	79,853	14,707	6,539	---	21,246	---	---	---	(51,615)	---	---	---	---
Water	341,705	304,027	37,678	22,086	8,596	51,168	---	---	---	146,789	---	---	---	33,000
Total	3,493,674	2,742,975	750,699	107,323	14,186	843,836	---	---	---	709,023	37,742	---	---	37,993
Fairmont														
Electric Department	16,343,299	15,553,638	789,661	360,434	81,280	1,068,815	---	---	---	583,098	686,777	---	---	---
Liquor	4,738,143	4,123,352	614,791	119,375	---	734,166	---	---	---	365,906	---	---	---	---
Parking Lot	8,575	5,540	3,035	397	---	3,432	---	---	---	---	---	---	---	---
Sewer	3,183,738	2,415,120	768,618	267,394	35,493	1,000,519	---	---	---	91,533	1,609,065	---	22,734	795,000
Storm Sewer Utility	594,955	589,878	5,077	32,946	7,714	30,309	---	---	---	---	---	---	---	---
Water Department	5,951,136	3,988,629	1,962,507	132,653	485,708	1,609,452	---	---	---	150,369	474,476	405,113	464,747	996,000
Total	30,819,846	26,676,157	4,143,689	913,199	610,195	4,446,693	---	---	---	1,190,906	2,770,318	405,113	487,481	1,791,000
Falcon Heights														
Sanitary Sewer	1,056,397	933,620	122,777	722,326	---	845,103	---	604,112	---	---	62,536	---	---	---
Storm Drainage	198,707	152,756	45,951	15,631	---	61,582	---	---	---	---	266,161	---	---	---
Total	1,255,104	1,086,376	168,728	737,957	---	906,685	---	604,112	---	---	328,697	---	---	---

*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, 2023

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
Faribault														
Sewer	7,268,562	5,562,454	1,706,108	804,906	230,403	2,280,611	---	---	---	218,773	1,159,467	---	230,403	1,255,000
Storm Water	1,571,233	745,283	825,950	216,445	---	1,042,395	---	---	---	---	919,294	---	---	---
Water	4,446,047	3,097,159	1,348,888	444,128	82,550	1,710,466	---	---	---	90,000	2,441,935	---	82,550	455,268
Total	13,285,842	9,404,896	3,880,946	1,465,479	312,953	5,033,472	---	---	---	308,773	4,520,696	---	312,953	1,710,268
Farmington														
Liquor	6,765,798	6,212,094	553,704	94,423	43,987	604,140	---	---	46	195,126	6,320	---	43,987	94,184
Sewer Utility	2,757,991	2,869,337	(111,346)	113,156	2,899	(1,089)	---	---	---	355,055	---	---	2,294	---
Solid Waste	9,105	76,270	(67,165)	75,669	---	8,504	---	---	4,088	416,082	---	---	---	---
Storm Water Utility	1,327,520	676,123	651,397	117,440	48,916	719,921	---	---	---	431,654	---	---	---	---
Street Light Utility	237,519	214,757	22,762	17,016	---	39,778	---	---	---	---	---	---	---	---
Water Utility	2,496,686	1,874,876	621,810	820,788	14,339	1,428,259	---	---	6,688	467,899	28,120	---	11,913	65,000
Total	13,594,619	11,923,457	1,671,162	1,238,492	110,141	2,799,513	---	---	10,822	1,865,816	34,440	---	58,194	159,184
Federal Dam														
Sewage Collection and Disposal [0]	20,004	42,310	(22,306)	18,333	1,009	(4,982)	12,225	---	---	609	---	---	---	---
Total	20,004	42,310	(22,306)	18,333	1,009	(4,982)	12,225	---	---	609	---	---	---	---
Felton														
Garbage [0]	24,944	31,058	(6,114)	42,210	---	36,096	---	---	---	---	24,789	---	---	---
Sewer [0]	23,754	15,167	8,587	---	---	8,587	---	---	---	---	---	---	---	---
Water [0]	4,371	12,824	(8,453)	---	---	(8,453)	---	---	---	(21,251)	31,246	---	---	---
Total	53,069	59,049	(5,980)	42,210	---	36,230	---	---	---	(21,251)	56,035	---	---	---
Fergus Falls														
Liquor	7,487,100	6,310,167	1,176,933	75,629	---	1,252,562	---	---	57	704,251	---	---	---	---
Sewage Disposal	2,241,797	2,141,285	100,512	583,200	---	683,712	---	---	1,206	372,708	92,468	---	---	---
Storm Water	784,129	529,531	254,598	151,751	15,935	390,414	---	---	46,857	130,062	---	---	15,935	35,000
Waste Management	3,756,368	3,233,402	522,966	234,696	35,946	721,716	---	---	66	323,207	---	---	35,946	125,000
Water Department	2,958,578	2,175,057	783,521	345,409	35,593	1,093,337	---	---	1,214	395,304	---	---	35,593	230,000
Total	17,227,972	14,389,442	2,838,530	1,390,685	87,474	4,141,741	---	---	49,400	1,925,532	92,468	---	87,474	390,000

*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, 2023

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
Fifty Lakes														
Liquor	829,144	790,943	38,201	---	613	37,588	---	---	---	136,000	22,701	---	---	---
Total	829,144	790,943	38,201	---	613	37,588	---	---	---	136,000	22,701	---	---	---
Finlayson														
Liquor	947,856	951,756	(3,900)	42,551	4,265	34,386	---	---	---	35,000	8,463	---	4,265	12,380
Sewer	51,542	39,474	12,068	---	289	11,779	---	---	---	---	---	---	---	---
Water	89,319	90,727	(1,408)	17,506	1,366	14,732	---	---	---	---	---	---	1,488	35,000
Total	1,088,717	1,081,957	6,760	60,057	5,920	60,897	---	---	---	35,000	8,463	---	5,753	47,380
Fisher														
Refuse and Recycling	39,508	36,524	2,984	---	---	2,984	---	---	---	---	---	---	---	---
Sewer	106,578	56,098	50,480	---	32,980	17,500	---	---	---	---	---	---	32,980	30,000
Water	155,887	164,676	(8,789)	75,745	2,270	64,686	---	---	---	---	---	---	2,270	113,000
Total	301,973	257,298	44,675	75,745	35,250	85,170	---	---	---	---	---	---	35,250	143,000
Flensburg														
Refuse or Garbage Collection [0]	23,665	25,797	(2,132)	---	---	(2,132)	---	---	---	(37,535)	---	---	---	---
Sewage Collection and Disposal [0]	10,685	4,904	5,781	---	8,350	(2,569)	---	---	---	(25,750)	30,963	56,000	---	56,000
Total	34,350	30,701	3,649	---	8,350	(4,701)	---	---	---	(63,285)	30,963	56,000	---	56,000
Floodwood														
Sewer [0]	136,467	107,250	29,217	---	7,187	22,030	---	---	---	13,018	---	---	7,187	13,958
Water [0]	150,218	127,243	22,975	18,800	894	40,881	---	---	---	---	---	---	894	9,000
Total	286,685	234,493	52,192	18,800	8,081	62,911	---	---	---	13,018	---	---	8,081	22,958
Florence														
Garbage [0]	2,337	3,533	(1,196)	---	---	(1,196)	---	---	---	---	---	---	---	---
Water [0]	7,831	5,243	2,588	5,000	---	7,588	---	5,000	---	---	6,630	---	---	---
Total	10,168	8,776	1,392	5,000	---	6,392	---	5,000	---	---	6,630	---	---	---

*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, 2023

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
Foley														
Sewer	1,496,047	356,775	1,139,272	5,949,176	216,188	6,872,260	---	---	5,922,921	6,000	6,362,486	688,334	150,865	226,428
Water	579,358	333,539	245,819	24,289	---	270,108	---	---	---	---	26,289	---	---	---
Total	2,075,405	690,314	1,385,091	5,973,465	216,188	7,142,368	---	---	5,922,921	6,000	6,388,775	688,334	150,865	226,428
Forada														
Sewer	146,161	138,213	7,948	23,472	28,813	2,607	23,299	---	---	---	---	---	28,813	55,000
Total	146,161	138,213	7,948	23,472	28,813	2,607	23,299	---	---	---	---	---	28,813	55,000
Forest Lake														
Sewer	3,847,640	3,174,568	673,072	383,354	61,872	994,554	---	---	---	---	2,797,961	---	61,872	365,000
Water	3,067,126	2,081,600	985,526	207,857	294,266	899,117	---	---	15,920	---	5,410,853	---	294,266	840,000
Total	6,914,766	5,256,168	1,658,598	591,211	356,138	1,893,671	---	---	15,920	---	8,208,814	---	356,138	1,205,000
Foreston														
Municipal Liquor Store [0]	522,878	464,094	58,784	5,677	---	64,461	---	---	---	---	24,289	---	---	---
Sewage Collection and Disposal [0]	70,616	17,258	53,358	89	1,220	52,227	---	---	---	---	420	---	1,220	40,000
Water [0]	32,224	19,412	12,812	89	---	12,901	---	---	---	---	420	---	---	---
Total	625,718	500,764	124,954	5,855	1,220	129,589	---	---	---	---	25,129	---	1,220	40,000
Fosston														
Cable Television	167,886	160,768	7,118	---	---	7,118	---	---	---	---	---	---	---	---
Light and Power	3,705,236	3,346,853	358,383	21,713	22,803	357,293	---	---	---	275,000	166,693	---	20,413	165,135
Natural Gas	1,769,965	1,235,947	534,018	9,369	13,246	530,141	---	---	---	250,000	---	---	13,246	97,337
Omland Court	29,730	35,362	(5,632)	5,771	---	139	---	---	---	---	---	---	---	5,100
Sewer	879,837	824,924	54,913	11,054	52,391	13,576	---	---	---	17,544	---	---	52,391	221,200
Water	559,039	396,171	162,868	---	20,733	142,135	---	---	---	70,844	---	---	20,733	181,800
Total	7,111,693	6,000,025	1,111,668	47,907	109,173	1,050,402	---	---	---	613,388	166,693	---	106,783	670,572
Fountain														
Sewer	176,355	270,346	(93,991)	69,396	4,427	(29,022)	67,419	---	---	---	61,420	---	4,427	55,000
Water	67,957	90,420	(22,463)	26,971	---	4,508	---	---	---	---	41,164	---	---	---

*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, 2023

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
Total	244,312	360,766	(116,454)	96,367	4,427	(24,514)	67,419	---	---	---	102,584	---	4,427	55,000
Franklin														
Sewer	143,487	146,312	(2,825)	25,979	45,289	(22,135)	---	---	---	---	---	---	46,132	28,160
Water	143,412	124,731	18,681	14,942	37,055	(3,432)	---	---	---	---	---	---	37,744	23,040
Total	286,899	271,043	15,856	40,921	82,344	(25,567)	---	---	---	---	---	---	83,876	51,200
Frazeo														
Economic Development Authority [29]	49,984	74,343	(24,359)	606	49,335	(73,088)	---	---	---	---	55,377	---	49,335	---
Event Center	58,513	116,311	(57,798)	---	---	(57,798)	---	---	---	---	---	---	---	---
Liquor	612,428	581,317	31,111	---	---	31,111	---	---	---	---	---	---	---	---
Sewer	242,097	165,762	76,335	685	13,996	63,024	---	---	---	---	14,193	62,910	13,996	34,775
Water	427,874	263,646	164,228	---	25,239	138,989	---	---	9,817	---	14,193	5,791	25,239	97,494
Total	1,390,896	1,201,379	189,517	1,291	88,570	102,238	---	---	9,817	---	83,763	68,701	88,570	132,269
Freeborn														
Garbage	17,619	19,149	(1,530)	---	---	(1,530)	---	---	---	---	---	---	---	---
Sewer	38,826	33,520	5,306	694	---	6,000	---	---	---	---	---	---	---	---
Water	62,420	132,439	(70,019)	713	17,626	(86,932)	---	---	---	(20,000)	---	---	17,626	27,000
Total	118,865	185,108	(66,243)	1,407	17,626	(82,462)	---	---	---	(20,000)	---	---	17,626	27,000
Freeport														
Sewer	138,397	124,624	13,773	3,351	---	17,124	---	---	---	41,000	---	---	300	25,000
Water	150,020	123,643	26,377	11,459	27,581	10,255	---	---	---	41,000	---	---	28,445	43,000
Total	288,417	248,267	40,150	14,810	27,581	27,379	---	---	---	82,000	---	---	28,745	68,000
Fridley														
Liquor	6,230,594	5,793,914	436,680	66,621	42,370	460,931	---	---	---	338,500	93,141	98,015	42,370	107,115
Sewer	7,491,197	6,706,582	784,615	200,917	5,815	979,717	---	---	19,624	---	176,469	8,948	5,815	7,140
Storm Water	2,033,430	1,544,946	488,484	221,297	2,600	707,181	---	---	53,789	---	974,407	---	2,600	---
Water	4,894,229	3,204,576	1,689,653	852,971	131,983	2,410,641	---	434,500	725	---	933,068	4,842	131,983	591,558
Total	20,649,450	17,250,018	3,399,432	1,341,806	182,768	4,558,470	---	434,500	74,138	338,500	2,177,085	111,805	182,768	705,813

*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, 2023

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
Frost														
Ambulance	5,262	23,836	(18,574)	57,000	---	38,426	---	---	---	---	---	---	---	---
Sewer	71,499	66,341	5,158	859	18,044	(12,027)	---	---	---	(1,050)	---	---	18,044	25,000
Water	60,658	60,854	(196)	4,127	760	3,171	---	---	---	(3,000)	---	---	852	21,000
Total	137,419	151,031	(13,612)	61,986	18,804	29,570	---	---	---	(4,050)	---	---	18,896	46,000
Fulda														
Sewer	88,459	118,569	(30,110)	26,919	---	(3,191)	---	---	---	8,053	10,323	---	---	---
Water and Refuse [2]	199,740	278,752	(79,012)	291,295	99,469	112,814	---	---	4	81,325	1,433	---	---	---
Total	288,199	397,321	(109,122)	318,214	99,469	109,623	---	---	4	89,378	11,756	---	---	---
Garfield														
Sewer	82,820	109,109	(26,289)	8	10,239	(36,520)	---	---	---	---	---	---	10,239	12,880
Water	72,261	68,411	3,850	24	8,045	(4,171)	---	---	---	---	---	---	8,045	10,120
Total	155,081	177,520	(22,439)	32	18,284	(40,691)	---	---	---	---	---	---	18,284	23,000
Garvin														
Garbage	13,227	12,895	332	458	208	582	---	---	---	---	---	---	---	---
Sewer	40,166	70,558	(30,392)	15,225	10,483	(25,650)	15,110	---	---	(678)	20,800	---	9,860	5,000
Water	21,511	48,481	(26,970)	31,295	415	3,910	---	31,210	---	678	10,270	---	---	---
Total	74,904	131,934	(57,030)	46,978	11,106	(21,158)	15,110	31,210	---	---	31,070	---	9,860	5,000
Gary														
Laundromat Fund [0]	14,995	6,988	8,007	---	---	8,007	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	20,585	16,149	4,436	---	---	4,436	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	65,056	63,387	1,669	---	---	1,669	---	---	---	---	---	---	---	---
Wastewater Fund [0]	41,000	---	41,000	42	21,081	19,961	---	---	---	---	---	---	21,081	25,000
Water [0]	86,725	104,810	(18,085)	---	---	(18,085)	---	---	---	---	---	---	---	---
Water Project Fund [0]	82,085	34,320	47,765	53	14,646	33,172	---	---	---	---	---	---	14,646	21,117
Total	310,446	225,654	84,792	95	35,727	49,160	---	---	---	---	---	---	35,727	46,117

*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, 2023

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
Gaylord														
Refuse	201,349	191,672	9,677	885	---	10,562	---	---	---	---	---	---	---	---
Sewer Utility	433,566	480,259	(46,693)	55,374	28,267	(19,586)	---	8,547	---	---	33,915	---	28,267	64,524
Storm Water	203,967	325,310	(121,343)	43,887	51,472	(128,928)	---	---	---	---	29,727	---	51,472	92,095
Water Utility	666,488	490,085	176,403	38,091	58,270	156,224	---	---	---	75,000	13,472	---	58,270	194,422
Total	1,505,370	1,487,326	18,044	138,237	138,009	18,272	---	8,547	---	75,000	77,114	---	138,009	351,041
Gem Lake														
Sewer	58,207	75,447	(17,240)	24,300	---	7,060	---	---	---	---	---	---	---	---
Water	43,910	49,576	(5,666)	---	4,779	(10,445)	---	---	---	---	---	---	---	---
Total	102,117	125,023	(22,906)	24,300	4,779	(3,385)	---	---	---	---	---	---	---	---
Geneva														
Garbage [0]	31,190	28,848	2,342	---	---	2,342	---	---	---	---	---	---	---	---
Sewer [0]	40,412	60,650	(20,238)	---	---	(20,238)	---	---	---	---	---	---	---	---
Water [0]	67,124	49,660	17,464	---	---	17,464	---	---	---	---	---	---	---	---
Total	138,726	139,158	(432)	---	---	(432)	---	---	---	---	---	---	---	---
Georgetown														
Garbage [0]	13,839	11,481	2,358	---	---	2,358	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,160	313	1,847	---	---	1,847	---	---	---	---	---	---	---	---
Sewer [0]	9,126	---	9,126	---	---	9,126	---	---	---	---	---	---	---	---
Water [0]	13,067	23,481	(10,414)	---	---	(10,414)	---	---	---	---	---	---	---	---
Total	38,192	35,275	2,917	---	---	2,917	---	---	---	---	---	---	---	---
Ghent														
Refuse	31,512	33,980	(2,468)	2,972	2,949	(2,445)	2,972	---	---	---	---	---	---	---
Sewer	86,404	44,645	41,759	---	---	41,759	---	---	---	(182)	96,589	---	---	---
Water	120,185	74,172	46,013	5,578	1,451	50,140	1,273	---	---	(129)	---	---	---	---
Total	238,101	152,797	85,304	8,550	4,400	89,454	4,245	---	---	(311)	96,589	---	---	---

*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, 2023

	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
Gibbon														
Sewer	125,964	82,977	42,987	3,436	5,222	41,201	---	---	---	---	---	---	5,222	30,000
Storm Sewer Fund	23,358	10,474	12,884	---	---	12,884	---	---	---	---	---	---	---	---
Water	244,799	184,119	60,680	14,796	32,628	42,848	---	---	10,000	(5,612)	---	---	32,628	88,000
Total	394,121	277,570	116,551	18,232	37,850	96,933	---	---	10,000	(5,612)	---	---	37,850	118,000
Gilman														
Liquor	484,619	491,796	(7,177)	57,855	---	50,678	---	---	---	---	13,393	---	---	---
Sewer [0]	33,222	14,090	19,132	122	---	19,254	---	---	---	(209)	---	---	---	---
Total	517,841	505,886	11,955	57,977	---	69,932	---	---	---	(209)	13,393	---	---	---
Glencoe														
Airport	67,544	448,087	(380,543)	1,312,240	5,645	926,052	---	1,200,951	95,464	---	1,863,292	---	---	---
City Center	94,485	319,116	(224,631)	150,403	45,859	(120,087)	147,903	---	---	(150,000)	---	---	45,859	151,000
Light and Power Commission [29]	15,346,745	13,809,400	1,537,345	332,104	442,409	1,427,040	---	---	---	---	290,479	---	---	---
Liquor	2,593,086	2,328,127	264,959	1,356	11,269	255,046	---	---	---	200,000	63,000	---	11,269	35,000
Sanitation	33,074	19,515	13,559	361	---	13,920	---	---	---	---	---	---	---	---
Storm Water Management	523,127	262,443	260,684	1,677	5,076	257,285	---	---	---	390,000	---	---	5,076	112,180
Wastewater Treatment Plant	2,435,505	2,043,949	391,556	43,527	120,182	314,901	---	---	---	476,500	54,711	---	120,182	698,410
Water	1,366,949	1,060,645	306,304	178,455	---	484,759	---	---	---	465,500	251,590	---	---	---
Total	22,460,515	20,291,282	2,169,233	2,020,123	630,440	3,558,916	147,903	1,200,951	95,464	1,382,000	2,523,072	---	182,386	996,590
Glenville														
Garbage	38,274	40,819	(2,545)	---	---	(2,545)	---	---	---	---	---	---	---	---
Sewer	83,683	62,129	21,554	27	---	21,581	---	---	---	---	---	---	---	---
Water	99,708	75,718	23,990	52	---	24,042	---	---	---	---	---	---	---	---
Total	221,665	178,666	42,999	79	---	43,078	---	---	---	---	---	---	---	---
Glenwood														
Ballroom	25,412	130,273	(104,861)	52,094	30,061	(82,828)	---	---	---	(20,000)	5,500	---	30,061	16,509
Liquor	1,829,532	1,660,685	168,847	14,901	---	183,748	---	---	10	60,000	---	---	---	---
Refuse and Recycling	226,139	196,802	29,337	317	---	29,654	---	---	---	45,000	---	---	---	---

*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, 2023

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 Utility	754,396	972,089	(217,693)	153,612	---	(64,081)	22,529	---	12	---	27,747	---	---	---
Storm Water Utility	78,623	95,359	(16,736)	1	---	(16,735)	---	---	1	---	8,104	---	---	---
Water Utility	830,577	543,070	287,507	27,630	15,320	299,817	---	---	7	---	66,060	---	15,320	118,000
Total	3,744,679	3,598,278	146,401	248,555	45,381	349,575	22,529	---	30	85,000	107,411	---	45,381	134,509
Glyndon														
Sewer	318,831	294,295	24,536	27,294	4,934	46,896	---	---	---	---	---	---	4,934	54,000
Water	399,880	366,413	33,467	18,105	13,579	37,993	---	---	---	---	25,401	---	13,579	84,162
Total	718,711	660,708	58,003	45,399	18,513	84,889	---	---	---	---	25,401	---	18,513	138,162
Golden Valley														
Brookview Golf	4,903,721	3,982,584	921,137	109,161	60,733	969,565	---	---	---	---	165,638	---	---	---
Motor Vehicle	448,001	500,962	(52,961)	68,360	---	15,399	---	---	60,174	30,000	---	---	---	---
Recycling	1,076,309	1,090,053	(13,744)	164,955	---	151,211	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,886,823	2,465,475	421,348	691,177	52,350	1,060,175	---	---	1,027,160	---	6,487,380	---	52,350	125,000
Water and Sewer	13,054,317	10,253,522	2,800,795	2,193,814	26,043	4,968,566	1,319,569	---	---	---	7,295,591	---	---	---
Total	22,369,171	18,292,596	4,076,575	3,227,467	139,126	7,164,916	1,319,569	---	1,087,334	30,000	13,948,609	---	52,350	125,000
Gonvick														
Water, Sewer, and Refuse	120,702	136,145	(15,443)	2,219	11,730	(24,954)	---	---	---	(2,919)	13,664	---	11,730	7,000
Total	120,702	136,145	(15,443)	2,219	11,730	(24,954)	---	---	---	(2,919)	13,664	---	11,730	7,000
Good Thunder														
Refuse Collection	50,177	57,328	(7,151)	---	---	(7,151)	---	---	---	---	---	---	---	---
Sewer Utility	109,886	143,721	(33,835)	5,442	---	(28,393)	---	---	---	---	20,000	---	---	---
Water Utility	85,216	135,732	(50,516)	3,122	---	(47,394)	---	---	---	---	22,339	---	---	---
Total	245,279	336,781	(91,502)	8,564	---	(82,938)	---	---	---	---	42,339	---	---	---
Goodhue														
Gas [0]	1,133,127	1,078,877	54,250	---	---	54,250	---	---	---	---	---	---	---	---
North Zumbro Sanitary Facility Fund [0]	---	12,250	(12,250)	---	---	(12,250)	---	---	---	(25,000)	---	---	---	---
Refuse or Garbage Collection [0]	172,691	176,765	(4,074)	501	---	(3,573)	344	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	241,172	171,375	69,797	689	---	70,486	689	---	---	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, 2023

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
Swimming Pool [0]	47,895	74,213	(26,318)	---	3,500	(29,818)	---	---	---	---	---	---	3,500	40,000
Water [0]	257,579	163,375	94,204	344	7,800	86,748	344	---	---	---	---	---	7,800	35,000
Total	1,852,464	1,676,855	175,609	1,534	11,300	165,843	1,377	---	---	---	---	---	11,300	75,000
Goodridge														
Liquor	420,094	415,799	4,295	---	---	4,295	---	---	---	---	---	---	---	---
Refuse	19,069	12,007	7,062	---	---	7,062	---	---	---	---	---	---	---	---
Sewer	21,917	27,970	(6,053)	---	---	(6,053)	---	---	---	---	---	---	---	---
Water	24,267	20,530	3,737	---	881	2,856	---	---	---	---	---	---	881	9,000
Total	485,347	476,306	9,041	---	881	8,160	---	---	---	---	---	---	881	9,000
Goodview														
Sewer	790,373	841,311	(50,938)	93,085	1,345	40,802	---	---	---	(323)	---	---	---	---
Water	723,813	690,961	32,852	---	55,398	(22,546)	---	---	---	506	---	---	38,528	241,000
Total	1,514,186	1,532,272	(18,086)	93,085	56,743	18,256	---	---	---	183	---	---	38,528	241,000
Graceville														
Sewer	176,094	237,729	(61,635)	9,224	53,046	(105,457)	---	---	---	---	---	---	53,046	60,200
Water	162,036	151,409	10,627	5,306	40,126	(24,193)	---	---	---	---	---	---	31,472	37,500
Total	338,130	389,138	(51,008)	14,530	93,172	(129,650)	---	---	---	---	---	---	84,518	97,700
Granada														
Utility [3][27]	100,454	118,049	(17,595)	25,025	6,988	442	23,844	---	---	---	---	---	6,988	19,000
Total	100,454	118,049	(17,595)	25,025	6,988	442	23,844	---	---	---	---	---	6,988	19,000
Grand Marais														
Electric	3,013,507	2,774,893	238,614	20,133	11,468	247,279	---	---	---	133,132	---	---	11,468	555,000
Liquor	2,388,380	2,241,013	147,367	36,321	---	183,688	---	---	---	348,182	---	---	---	---
Sewer	791,825	723,756	68,069	19,618	60,820	26,867	---	---	---	(20,824)	---	496,330	60,820	120,000
Water	416,256	397,306	18,950	48,460	80,444	(13,034)	---	---	---	7,521	---	1,341,927	80,444	81,000
Total	6,609,968	6,136,968	473,000	124,532	152,732	444,800	---	---	---	468,011	---	1,838,257	152,732	756,000

*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, 2023

	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
Grand Meadow														
Sewer Fund	423,445	98,682	324,763	2,777	378,804	(51,264)	---	---	---	---	3,100,890	2,771,859	27,590	95,040
Water Fund	183,181	173,086	10,095	1,587	24,709	(13,027)	---	---	---	---	---	---	24,510	90,000
Total	606,626	271,768	334,858	4,364	403,513	(64,291)	---	---	---	---	3,100,890	2,771,859	52,100	185,040
Grand Rapids														
Electric [29]	17,991,569	16,660,084	1,331,485	232,694	893,436	670,743	---	---	---	---	799,045	---	18,744	135,450
Pokegama Golf Course	961,245	940,164	21,081	10,279	1,066	30,294	---	---	---	---	83,186	---	---	---
Storm Water Utility	853,307	725,295	128,012	43,790	639	171,163	---	---	---	---	---	46,532	639	1,679
Wastewater Collection [29]	2,041,644	1,865,372	176,272	9,459	11,009	174,722	---	---	---	---	4,164,450	2,196,000	10,367	62,275
Wastewater Treatment [29]	3,618,951	5,714,598	(2,095,647)	307,421	437,938	(2,226,164)	---	---	---	---	342,296	---	389,138	1,632,000
Water [29]	2,352,711	2,189,166	163,545	20,660	77,547	106,658	---	---	---	---	4,425,038	2,379,000	76,905	90,775
Total	27,819,427	28,094,679	(275,252)	624,303	1,421,635	(1,072,584)	---	---	---	---	9,814,015	4,621,532	495,793	1,922,179
Granite Falls														
Community Housing [29]	258,078	125,510	132,568	15,968	23,310	125,226	---	---	---	15,000	---	---	23,310	89,805
Electric	3,995,965	3,164,062	831,903	272,701	71,929	1,032,675	---	---	124,249	466,868	1,365,673	---	74,603	400,000
Liquor	1,493,750	1,428,629	65,121	20,307	34,021	51,407	---	---	---	100,000	5,876	---	---	---
Motor Vehicle	151,562	168,545	(16,983)	479	---	(16,504)	---	---	---	---	---	---	---	---
Sewer	702,817	902,412	(199,595)	320,852	70,736	50,521	241,940	---	---	8,750	123,012	---	87,808	358,600
Water	1,087,265	1,267,363	(180,098)	149,180	182,472	(213,390)	136,248	---	---	9,500	56,910	---	200,339	304,500
Total	7,689,437	7,056,521	632,916	779,487	382,468	1,029,935	378,188	---	124,249	600,118	1,551,471	---	386,060	1,152,905
Grasston														
Sewage Collection and Disposal [0]	14,354	6,290	8,064	5,616	---	13,680	---	---	---	---	---	---	---	---
Total	14,354	6,290	8,064	5,616	---	13,680	---	---	---	---	---	---	---	---
Green Isle														
Refuse [0]	61,184	51,999	9,185	2,542	---	11,727	---	---	---	---	---	---	---	---
Sewer [0]	237,076	148,214	88,862	3,799	12,346	80,315	---	---	---	15,398	---	---	12,346	16,250
Water [0]	124,329	170,658	(46,329)	300	6,648	(52,677)	---	---	---	(15,398)	69,517	---	6,648	8,750
Total	422,589	370,871	51,718	6,641	18,994	39,365	---	---	---	---	69,517	---	18,994	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, 2023

	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
Greenbush														
Sanitation	111,484	108,660	2,824	455	---	3,279	---	---	---	---	---	---	---	---
Sewer	112,073	120,268	(8,195)	15,725	3,811	3,719	---	---	---	---	---	---	3,811	15,256
Water	217,885	384,282	(166,397)	19,351	20,577	(167,623)	---	338	---	(20,000)	---	---	20,577	159,697
Total	441,442	613,210	(171,768)	35,531	24,388	(160,625)	---	338	---	(20,000)	---	---	24,388	174,953
Greenfield														
Industrial Park Sewer	79,001	160,750	(81,749)	---	---	(81,749)	---	---	---	---	---	---	---	---
Industrial Park Water	76,697	185,842	(109,145)	10,603	11,426	(109,968)	---	---	---	---	---	320,000	8,000	---
Lake Sarah Sewer	24,317	35,461	(11,144)	2,443	---	(8,701)	---	---	---	---	---	---	---	---
Storm Water Management	112,722	151,590	(38,868)	10,280	---	(28,588)	---	---	---	---	---	---	---	---
Total	292,737	533,643	(240,906)	23,326	11,426	(229,006)	---	---	---	---	---	320,000	8,000	---
Greenwood														
Marina [0]	43,293	22,473	20,820	---	---	20,820	---	---	---	20,000	---	---	---	---
Sewer [0]	113,636	94,970	18,666	---	---	18,666	---	---	---	---	---	---	---	---
Total	156,929	117,443	39,486	---	---	39,486	---	---	---	20,000	---	---	---	---
Grey Eagle														
Garage	25,214	30,406	(5,192)	---	---	(5,192)	---	---	---	---	---	---	---	---
Sewer	94,212	68,775	25,437	773	3,087	23,123	---	---	---	48,305	---	---	3,087	15,000
Water	38,477	40,882	(2,405)	1,422	---	(983)	---	---	---	---	---	---	---	---
Total	157,903	140,063	17,840	2,195	3,087	16,948	---	---	---	48,305	---	---	3,087	15,000
Grove City														
Economic Development Authority - Senior Housing [29]	146,459	115,252	31,207	142,095	8,040	165,262	---	124,458	---	---	600,098	---	19,240	---
Electric	1,066,891	1,151,356	(84,465)	12,437	---	(72,028)	---	---	---	---	---	---	---	---
Sewer	192,305	259,591	(67,286)	6,221	79,697	(140,762)	---	---	---	---	---	---	81,281	---
Water	229,303	166,093	63,210	119	18,720	44,609	---	---	---	---	---	---	19,326	91,200
Total	1,634,958	1,692,292	(57,334)	160,872	106,457	(2,919)	---	124,458	---	---	600,098	---	119,847	91,200

*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, 2023

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
Grygla														
Sewer	52,256	54,703	(2,447)	1,828	---	(619)	---	---	---	(546)	---	---	---	---
Water	81,369	77,753	3,616	21,427	---	25,043	---	8,126	9,473	(640)	---	---	---	---
Total	133,625	132,456	1,169	23,255	---	24,424	---	8,126	9,473	(1,186)	---	---	---	---
Gully														
Garbage Fund [0]	12,632	12,637	(5)	---	---	(5)	---	---	---	---	---	---	---	---
Total	12,632	12,637	(5)	---	---	(5)	---	---	---	---	---	---	---	---
Hackensack														
Liquor	1,832,646	1,740,137	92,509	13,943	---	106,452	---	---	---	126,738	61,857	---	---	---
Sewer	152,184	134,178	18,006	560	18,290	276	---	---	---	(6,161)	17,054	---	18,290	7,000
Water	138,912	222,135	(83,223)	10,981	10,481	(82,723)	---	---	---	(6,161)	6,161	---	10,481	20,011
Total	2,123,742	2,096,450	27,292	25,484	28,771	24,005	---	---	---	114,416	85,072	---	28,771	27,011
Hadley														
Liquor	303,856	259,155	44,701	9,471	---	54,172	---	---	---	10,000	3,300	---	---	---
Sewer	27,881	33,588	(5,707)	4,840	8,681	(9,548)	---	---	---	---	---	---	8,681	9,140
Water	19,937	46,472	(26,535)	11,913	8,969	(23,591)	---	---	---	---	17,640	---	8,969	8,860
Total	351,674	339,215	12,459	26,224	17,650	21,033	---	---	---	10,000	20,940	---	17,650	18,000
Hallock														
Economic Development Authority	326	9,840	(9,514)	876	---	(8,638)	---	---	---	---	---	---	---	---
Gas	674,971	516,459	158,512	2,364	---	160,876	---	---	---	---	4,701	---	---	---
Sewer	136,128	126,784	9,344	---	3,818	5,526	---	---	---	---	32,971	---	3,818	25,000
Water	294,344	237,617	56,727	---	5,648	51,079	---	---	---	---	18,062	---	5,648	45,000
Total	1,105,769	890,700	215,069	3,240	9,466	208,843	---	---	---	---	55,734	---	9,466	70,000
Halstad														
John Wimmer Homes	40,958	74,615	(33,657)	55	---	(33,602)	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,458,805	1,478,608	(19,803)	6,080	---	(13,723)	---	---	---	---	79,965	---	---	---
Sunrise Apartments	86,083	80,152	5,931	---	---	5,931	---	---	---	---	---	---	---	---

*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, 2023

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
Total	1,585,846	1,633,375	(47,529)	6,135	---	(41,394)	---	---	---	---	79,965	---	---	---
Hamburg														
Sewer	67,423	82,087	(14,664)	2	1,036	(15,698)	---	---	---	---	---	---	1,106	16,000
Storm Water	69,565	33,983	35,582	---	10,807	24,775	---	---	---	---	---	---	11,147	57,000
Water	190,148	292,155	(102,007)	2,304	16,189	(115,892)	---	---	---	(93,520)	---	---	16,897	111,000
Total	327,136	408,225	(81,089)	2,306	28,032	(106,815)	---	---	---	(93,520)	---	---	29,150	184,000
Hammond														
Sewer	40,313	110,399	(70,086)	---	---	(70,086)	---	---	---	47,428	---	---	---	---
Water	28,929	98,224	(69,295)	---	---	(69,295)	---	---	---	(57,636)	---	---	---	---
Total	69,242	208,623	(139,381)	---	---	(139,381)	---	---	---	(10,208)	---	---	---	---
Hampton														
Sewer	128,601	116,201	12,400	7,406	---	19,806	---	---	---	(91,256)	111,444	---	---	---
Water	108,733	92,369	16,364	1,059	---	17,423	---	---	---	30,455	2,150	---	---	---
Total	237,334	208,570	28,764	8,465	---	37,229	---	---	---	(60,801)	113,594	---	---	---
Hancock														
Garbage	83,948	87,463	(3,515)	---	---	(3,515)	---	---	---	---	---	---	---	---
Sewer	182,373	146,876	35,497	78,704	25,928	88,273	66,296	---	---	---	5,149	---	25,185	122,000
Water	192,300	209,793	(17,493)	5,887	2,327	(13,933)	---	---	---	(10,500)	---	---	2,346	87,000
Total	458,621	444,132	14,489	84,591	28,255	70,825	66,296	---	---	(10,500)	5,149	---	27,531	209,000
Hanley Falls														
Garbage	22,867	23,437	(570)	181	---	(389)	---	---	---	---	---	---	---	---
Liquor	217,164	233,037	(15,873)	10,583	631	(5,921)	---	---	---	(3,220)	2,316	---	---	---
Sewer	59,745	48,965	10,780	570	12,329	(979)	---	---	---	---	---	---	14,811	17,580
Water	93,395	66,750	26,645	19,666	20,299	26,012	---	14,057	---	---	---	---	28,785	52,120
Total	393,171	372,189	20,982	31,000	33,259	18,723	---	14,057	---	(3,220)	2,316	---	43,596	69,700
Hanover														
Sewer	489,919	467,331	22,588	1,011,512	490,809	543,291	---	---	---	---	---	---	---	---

*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, 2023

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
Storm Sewer	59,145	117,039	(57,894)	338,903	---	281,009	---	---	---	---	---	---	---	---
Water	182,618	167,105	15,513	507,686	173,649	349,550	---	---	---	---	---	---	---	---
Total	731,682	751,475	(19,793)	1,858,101	664,458	1,173,850	---	---	---	---	---	---	---	---
Hanska														
Liquor	---	17,343	(17,343)	56,931	---	39,588	---	---	---	159,791	---	---	---	---
Wastewater	51,694	56,174	(4,480)	84	---	(4,396)	---	---	---	---	---	---	---	---
Water	99,803	94,999	4,804	1,669	18,139	(11,666)	---	---	---	---	---	---	18,379	62,655
Total	151,497	168,516	(17,019)	58,684	18,139	23,526	---	---	---	159,791	---	---	18,379	62,655
Hardwick														
Refuse [0]	21,534	19,910	1,624	---	---	1,624	---	---	---	---	---	---	---	---
Sewer [0]	22,872	18,645	4,227	14	---	4,241	---	---	---	---	---	---	---	---
Water [0]	30,157	32,089	(1,932)	---	---	(1,932)	---	---	---	---	---	---	---	---
Total	74,563	70,644	3,919	14	---	3,933	---	---	---	---	---	---	---	---
Harmony														
Electric	1,062,071	1,029,618	32,453	12,410	---	44,863	---	---	---	28,000	52,582	---	---	---
Refuse and Recycling	112,197	118,065	(5,868)	708	---	(5,160)	---	---	---	1,000	---	---	---	---
Sewer	351,195	413,011	(61,816)	479	527	(61,864)	---	---	---	39,000	15,529	---	663	37,800
Storm Water	33,812	54,621	(20,809)	1,210	---	(19,599)	---	---	---	2,500	---	---	---	---
Water	271,396	198,654	72,742	6,592	7,683	71,651	---	---	---	101,272	---	---	7,935	60,000
Total	1,830,671	1,813,969	16,702	21,399	8,210	29,891	---	---	---	171,772	68,111	---	8,598	97,800
Harris														
Cemetery	3,000	3,441	(441)	989	---	548	---	---	---	---	---	---	---	---
Sewer	130,576	266,466	(135,890)	218,614	34,571	48,153	213,883	---	---	---	---	---	35,269	192,000
Water	155,175	217,343	(62,168)	386,332	10,330	313,834	37,245	348,802	---	---	406,712	87,200	10,561	43,000
Total	288,751	487,250	(198,499)	605,935	44,901	362,535	251,128	348,802	---	---	406,712	87,200	45,830	235,000
Hartland														
Sewer Utility	43,201	36,634	6,567	---	---	6,567	---	---	---	---	---	---	---	---
Water Utility	77,322	94,275	(16,953)	70,067	91,919	(38,805)	---	---	64,292	---	---	---	19,093	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, 2023

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
Total	120,523	130,909	(10,386)	70,067	91,919	(32,238)	---	---	64,292	---	---	---	19,093	25,000
Hastings														
Hydro	754,519	604,110	150,409	16,408	---	166,817	---	---	---	270,267	---	---	---	---
Sewer	2,828,717	2,771,868	56,849	120,439	48,563	128,725	---	---	---	20,825	933,569	390,749	46,982	126,885
Storm Water	835,063	613,118	221,945	101,852	---	323,797	---	---	28,483	9,008	25,783	---	---	---
Water	2,951,123	2,326,553	624,570	321,229	181,974	763,825	---	---	30,461	40,822	964,379	661,787	181,974	517,265
Total	7,369,422	6,315,649	1,053,773	559,928	230,537	1,383,164	---	---	58,944	340,922	1,923,731	1,052,536	228,956	644,150
Hatfield														
Garbage [0]	2,967	4,329	(1,362)	---	---	(1,362)	---	---	---	---	---	---	---	---
Sewer [0]	11,993	6,899	5,094	5,200	---	10,294	---	---	---	---	---	---	---	---
Water [0]	7,100	5,627	1,473	10,253	---	11,726	---	---	---	---	---	---	---	---
Total	22,060	16,855	5,205	15,453	---	20,658	---	---	---	---	---	---	---	---
Hawley														
Electric	2,664,215	2,808,473	(144,258)	36,377	---	(107,881)	---	---	---	147,059	---	---	---	---
Gas	1,052,814	888,976	163,838	30,288	---	194,126	---	---	---	88,084	---	---	---	---
Liquor	1,512,876	1,413,226	99,650	931	4,528	96,053	---	---	---	15,000	---	---	4,528	31,000
Sewer	308,918	307,781	1,137	13,782	---	14,919	---	---	---	138,700	---	---	---	---
Water	423,489	294,541	128,948	8,894	7,417	130,425	---	---	---	140,076	---	---	7,417	---
Total	5,962,312	5,712,997	249,315	90,272	11,945	327,642	---	---	---	528,919	---	---	11,945	31,000
Hayfield														
Field Crest Care Center [14][29]	6,435,490	5,761,866	673,624	153,532	---	827,156	---	124,016	---	---	112,240	---	21,124	88,000
Water and Sewer	437,234	701,886	(264,652)	312,718	35,292	12,774	312,718	---	---	---	190,132	---	35,292	295,000
Total	6,872,724	6,463,752	408,972	466,250	35,292	839,930	312,718	124,016	---	---	302,372	---	56,416	383,000
Hayward														
Sewer	58,141	51,390	6,751	6,072	939	11,884	---	---	---	---	---	---	939	11,000
Water	70,291	47,367	22,924	---	1,540	21,384	---	---	---	---	46,524	---	1,540	13,000
Total	128,432	98,757	29,675	6,072	2,479	33,268	---	---	---	---	46,524	---	2,479	24,000

*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, 2023

	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
Hazel Run														
Sewage Collection and Disposal [0]	10,331	10,247	84	---	935	(851)	---	---	---	---	---	---	935	1,000
Water [0]	13,344	7,480	5,864	26	2,615	3,275	---	---	---	---	---	---	2,615	1,800
Total	23,675	17,727	5,948	26	3,550	2,424	---	---	---	---	---	---	3,550	2,800
Hector														
Hummingbird Court	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	507,969	627,442	(119,473)	698	65,601	(184,376)	---	---	---	(28,410)	31,825	---	67,011	75,601
Water	405,905	519,646	(113,741)	41,869	72,921	(144,793)	---	40,685	---	(31,590)	66,267	---	74,495	84,399
Total	913,874	1,147,088	(233,214)	42,567	138,522	(329,169)	---	40,685	---	(60,000)	98,092	---	141,506	160,000
Henderson														
Environmental Services	25,343	18,970	6,373	13	24	6,362	---	---	---	---	---	---	144	6,800
Sewer Utility	420,764	322,811	97,953	30,894	163,638	(34,791)	---	---	---	---	1,156,873	3,170,000	62,106	340,787
Water Utility	189,120	166,476	22,644	11,872	109,556	(75,040)	---	---	---	---	928,162	2,570,000	27,838	303,082
Total	635,227	508,257	126,970	42,779	273,218	(103,469)	---	---	---	---	2,085,035	5,740,000	90,088	650,669
Hendricks														
Garbage	50,966	50,441	525	29	---	554	---	---	---	---	---	---	---	---
Sewer	228,856	151,653	77,203	3,738	41,920	39,021	---	---	---	---	90,698	---	41,920	58,662
Water	146,621	138,551	8,070	4,302	10,616	1,756	---	---	---	---	17,020	---	10,616	9,130
Total	426,443	340,645	85,798	8,069	52,536	41,331	---	---	---	---	107,718	---	52,536	67,792
Hendrum														
Economic Development Authority	6,855	17,340	(10,485)	200	---	(10,285)	---	---	---	(6,000)	---	---	---	---
Garbage	30,377	32,925	(2,548)	2,586	---	38	---	---	---	---	---	---	---	---
Sewer	57,084	58,893	(1,809)	5,858	5,277	(1,228)	---	---	---	319	---	---	5,277	29,000
Water	59,120	53,683	5,437	16,072	3,706	17,803	---	---	---	2,593	---	---	3,706	16,000
Total	153,436	162,841	(9,405)	24,716	8,983	6,328	---	---	---	(3,088)	---	---	8,983	45,000
Henning														
Ambulance	293,159	324,731	(31,572)	10,496	1,949	(23,025)	---	---	500	---	---	---	3,733	21,381

*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, 2023

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
Country View Apartments	55,868	65,585	(9,717)	4,781	---	(4,936)	---	---	---	---	---	---	---	---	---
Electric	933,784	1,060,575	(126,791)	8,479	125,414	(243,726)	---	---	---	---	---	---	---	125,414	120,283
Natural Gas	643,015	674,676	(31,661)	3,105	11,627	(40,183)	---	---	---	---	---	---	---	11,553	56,284
Sewer	263,411	328,058	(64,647)	14,489	21,320	(71,478)	---	---	8,205	---	---	1,917,989	315,626	22,049	99,949
Water	397,921	369,593	28,328	42,413	15,963	54,778	---	---	8,205	---	---	933,294	585,243	2,410	57,949
Willow Creek Senior Housing	929,339	860,634	68,705	46,748	60,152	55,301	---	---	17,500	---	270,000	---	---	61,511	95,000
Total	3,516,497	3,683,852	(167,355)	130,511	236,425	(273,269)	---	---	34,410	---	270,000	2,851,283	900,869	226,670	450,846
Henriette															
Sewer [0]	24,547	15,694	8,853	---	1,623	7,230	---	---	---	---	---	---	---	1,623	1,000
Total	24,547	15,694	8,853	---	1,623	7,230	---	---	---	---	---	---	---	1,623	1,000
Herman															
Garbage	42,991	43,028	(37)	---	---	(37)	---	---	---	---	---	---	---	---	---
Mosquito Control	6,942	961	5,981	---	---	5,981	---	---	---	---	---	---	---	---	---
Recycling	23,635	22,040	1,595	---	---	1,595	---	---	---	---	---	---	---	---	---
Sewer	94,698	100,737	(6,039)	---	22,929	(28,968)	---	---	---	---	---	---	---	22,013	40,000
Water	108,086	158,532	(50,446)	---	14,920	(65,366)	---	---	---	---	---	---	---	15,156	46,000
Total	276,352	325,298	(48,946)	---	37,849	(86,795)	---	---	---	---	---	---	---	37,169	86,000
Hermantown															
Sewage Disposal	1,753,093	1,615,618	137,475	432,905	67,979	502,401	---	---	---	---	89,274	3,005	---	---	---
Storm Water	616,958	427,182	189,776	167,345	---	357,121	---	---	70,000	---	21,000	59,195	---	---	---
Water Utility	1,982,361	1,871,399	110,962	432,714	---	543,676	---	---	---	---	128,738	---	---	---	---
Total	4,352,412	3,914,199	438,213	1,032,964	67,979	1,403,198	---	---	70,000	---	239,012	62,200	---	---	---
Heron Lake															
Liquor	418,876	414,344	4,532	1,373	---	5,905	---	---	---	---	---	9,915	---	---	---
Sewer	182,485	138,852	43,633	647	10,217	34,063	---	---	---	---	5,400	---	---	10,450	70,000
Water	476,954	488,769	(11,815)	6,667	27,794	(32,942)	---	---	---	---	12,300	---	---	28,865	128,722
Total	1,078,315	1,041,965	36,350	8,687	38,011	7,026	---	---	---	---	17,700	9,915	---	39,315	198,722

*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, 2023

	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
Hewitt														
Garbage [0]	26,489	31,001	(4,512)	---	---	(4,512)	---	---	---	---	---	---	---	---
Sewer [0]	33,109	21,448	11,661	---	---	11,661	---	---	---	---	---	---	---	---
Water [0]	34,719	67,917	(33,198)	---	---	(33,198)	---	---	---	---	---	---	---	---
Total	94,317	120,366	(26,049)	---	---	(26,049)	---	---	---	---	---	---	---	---
Hibbing														
1111 7th Ave East [29]	62,545	51,605	10,940	9,355	---	20,295	---	---	---	---	---	---	---	---
Garbage and Refuse Collection	3,076,619	3,314,511	(237,892)	198,337	---	(39,555)	---	---	70	---	649,586	---	---	---
Memorial Building Concessions	8,128	3,531	4,597	713	---	5,310	---	---	103	---	---	---	---	---
Public Utility Commission [4][9][29]	30,866,335	31,445,108	(578,773)	2,039,019	582,028	878,218	---	---	---	---	---	---	47,013	334,173
Sewer Operations and Maintenance	4,133,306	3,899,614	233,692	98,671	127,286	205,077	---	---	---	---	834,811	---	127,286	637,000
Total	38,146,933	38,714,369	(567,436)	2,346,095	709,314	1,069,345	---	---	173	---	1,484,397	---	174,299	971,173
Hill City														
Garbage [0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	249,388	146,751	102,637	5,875	26,545	81,967	---	---	---	78,650	62,019	---	26,545	25,000
Water [0]	157,170	135,261	21,909	875	8,610	14,174	---	---	---	---	176,869	---	8,610	24,000
Total	406,558	282,012	124,546	6,750	35,155	96,141	---	---	---	78,650	238,888	---	35,155	49,000
Hillman														
Refuse and Recycling [0]	---	3,018	(3,018)	---	---	(3,018)	---	---	---	(3,018)	---	---	---	---
Total	---	3,018	(3,018)	---	---	(3,018)	---	---	---	(3,018)	---	---	---	---
Hills														
Garbage	67,173	62,059	5,114	---	---	5,114	---	---	---	---	---	---	---	---
Sewer	118,955	49,584	69,371	---	---	69,371	---	---	---	---	---	---	---	---
Water	166,532	121,594	44,938	---	---	44,938	---	---	---	---	---	---	---	---
Total	352,660	233,237	119,423	---	---	119,423	---	---	---	---	---	---	---	---

*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, 2023

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
Hilltop														
Water and Sewer	271,036	261,976	9,060	76,623	---	85,683	---	76,371	---	---	76,526	---	---	---
Total	271,036	261,976	9,060	76,623	---	85,683	---	76,371	---	---	76,526	---	---	---
Hinckley														
Liquor	3,369,649	3,071,384	298,265	8,761	853	306,173	---	---	---	231,504	2,959	---	853	15,924
Sewer Utility	995,392	681,797	313,595	60,269	26,399	347,465	---	---	---	12,000	139,665	---	14,399	172,103
Water Utility	601,653	481,476	120,177	62,509	33,684	149,002	---	---	---	12,000	---	---	21,684	36,000
Total	4,966,694	4,234,657	732,037	131,539	60,936	802,640	---	---	---	255,504	142,624	---	36,936	224,027
Hitterdal														
Liquor	544,159	473,059	71,100	---	---	71,100	---	---	---	---	---	---	---	---
Refuse	45,865	41,250	4,615	---	---	4,615	---	---	---	---	---	---	---	---
Sewer	59,489	42,215	17,274	---	1,080	16,194	---	---	---	---	---	---	1,080	14,000
Water	79,811	92,339	(12,528)	---	1,676	(14,204)	---	---	---	---	---	---	1,676	43,388
Total	729,324	648,863	80,461	---	2,756	77,705	---	---	---	---	---	---	2,756	57,388
Hoffman														
113 Main [0]	29,011	6,297	22,714	---	946	21,768	---	---	---	4,600	---	---	946	12,676
Center Apartments [0]	39,059	22,098	16,961	---	1,351	15,610	---	---	---	---	---	---	1,351	15,000
Garbage [0]	96,147	97,705	(1,558)	2,128	---	570	---	---	---	---	---	---	---	---
Health Care Mall [0]	34,074	9,779	24,295	---	3,575	20,720	---	---	---	4,600	---	---	3,575	4,622
Sewer [0]	222,877	71,302	151,575	3,983	186,799	(31,241)	---	---	---	5,507	---	---	49,059	137,740
Water [0]	232,607	98,656	133,951	4,830	128,249	10,532	---	---	---	58,964	3,547	---	39,422	85,280
Total	653,775	305,837	347,938	10,941	320,920	37,959	---	---	---	73,671	3,547	---	94,353	255,318
Hokah														
Refuse [0]	60,111	54,207	5,904	1,732	---	7,636	---	---	---	---	---	---	---	---
Sewer [0]	131,669	111,033	20,636	6,235	---	26,871	---	---	---	---	7,054	---	---	---
Water [0]	125,001	67,890	57,111	6,018	21,975	41,154	---	---	---	---	316,481	1,270,025	---	---
Total	316,781	233,130	83,651	13,985	21,975	75,661	---	---	---	---	323,535	1,270,025	---	---

*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, 2023

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
Holdingford														
Liquor	326,979	359,161	(32,182)	8,192	---	(23,990)	---	---	---	---	11,006	---	---	---
Refuse	72,270	74,287	(2,017)	95	---	(1,922)	---	---	---	---	---	---	---	---
Sewer	210,437	263,651	(53,214)	598	51,524	(104,140)	---	---	---	(68,392)	10,428	---	51,524	57,300
Water	166,376	149,208	17,168	3,299	24,384	(3,917)	---	---	---	(10,400)	13,755	---	24,324	41,700
Total	776,062	846,307	(70,245)	12,184	75,908	(133,969)	---	---	---	(78,792)	35,189	---	75,848	99,000
Holland														
Garbage [0]	9,704	4,839	4,865	2	---	4,867	---	---	---	1,670	---	---	---	---
Sewer [0]	16,702	10,456	6,246	3	---	6,249	---	---	---	(7,353)	---	---	---	---
Water [0]	53,377	22,958	30,419	5	---	30,424	---	---	---	2,134	---	---	---	---
Total	79,783	38,253	41,530	10	---	41,540	---	---	---	(3,549)	---	---	---	---
Hollandale														
Garbage [0]	21,618	17,816	3,802	---	---	3,802	---	---	---	---	---	---	---	---
Sewer [0]	34,053	10,895	23,158	933	---	24,091	---	---	---	---	---	---	---	---
Water [0]	45,215	14,672	30,543	1,409	---	31,952	---	---	---	---	900	---	---	---
Total	100,886	43,383	57,503	2,342	---	59,845	---	---	---	---	900	---	---	---
Holloway														
Garbage	10,269	10,816	(547)	---	---	(547)	---	---	---	---	---	---	---	---
Sewer	7,818	14,803	(6,985)	---	---	(6,985)	---	---	---	---	---	---	---	---
Water	24,408	54,870	(30,462)	---	6,230	(36,692)	---	---	---	---	---	---	6,230	23,000
Total	42,495	80,489	(37,994)	---	6,230	(44,224)	---	---	---	---	---	---	6,230	23,000
Holt														
Water [0]	4,580	2,240	2,340	---	---	2,340	---	---	---	---	---	---	---	---
Total	4,580	2,240	2,340	---	---	2,340	---	---	---	---	---	---	---	---
Hopkins														
Housing Authority	282,541	825,703	(543,162)	730,152	---	186,990	---	394,279	315,508	25,000	26,477	---	---	---
Pavillion/Ice Arena	510,075	987,719	(477,644)	340,040	73,876	(211,480)	340,000	---	---	---	129,249	---	73,876	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, 2023

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
Refuse	1,200,980	1,260,831	(59,851)	72,538	---	12,687	---	---	37,815	25,000	117,152	---	---	---	---
Sewer	3,323,407	2,797,873	525,534	86,875	152,957	459,452	---	---	86,476	131,832	884,966	1,226,494	152,957	377,540	---
Storm Sewer	802,032	431,493	370,539	4	97,980	272,563	---	---	---	155,504	419,996	768,562	97,980	312,010	---
Water	2,695,990	1,910,463	785,527	9,679	287,099	508,107	---	---	---	159,426	839,167	1,361,769	287,099	485,450	---
Total	8,815,025	8,214,082	600,943	1,239,288	611,912	1,228,319	340,000	394,279	439,799	496,762	2,417,007	3,356,825	611,912	1,370,000	---
Houston															
Sewer	299,091	273,096	25,995	---	37,648	(11,653)	---	---	128,433	---	173,508	51,424	19,293	100,000	---
Water	254,560	354,928	(100,368)	---	22,549	(122,917)	---	---	---	---	---	---	22,549	53,500	---
Total	553,651	628,024	(74,373)	---	60,197	(134,570)	---	---	128,433	---	173,508	51,424	41,842	153,500	---
Howard Lake															
Liquor	1,026,291	985,701	40,590	218	---	40,808	---	---	---	---	---	---	---	---	---
Sewer	1,527,752	898,648	629,104	232,580	44,404	817,280	---	---	---	16,728	---	---	50,705	527,000	---
Water	822,000	451,222	370,778	34,801	31,963	373,616	---	---	---	16,728	---	---	37,474	309,000	---
Total	3,376,043	2,335,571	1,040,472	267,599	76,367	1,231,704	---	---	---	33,456	---	---	88,179	836,000	---
Hoyt Lakes															
Sanitation	341,493	331,140	10,353	---	---	10,353	---	---	---	---	---	---	---	---	---
Sewer	860,655	690,507	170,148	10,686	91,817	89,017	---	---	829,616	3,000	1,005,166	148,058	91,817	232,925	---
Water	494,278	683,899	(189,621)	8,732	3,502	(184,391)	---	---	---	3,000	---	---	3,502	11,075	---
Total	1,696,426	1,705,546	(9,120)	19,418	95,319	(85,021)	---	---	829,616	6,000	1,005,166	148,058	95,319	244,000	---
Hugo															
Water and Sewer	4,025,827	3,742,781	283,046	2,124,784	---	2,407,830	278,497	---	428	---	375,325	---	---	---	---
Total	4,025,827	3,742,781	283,046	2,124,784	---	2,407,830	278,497	---	428	---	375,325	---	---	---	---
Hutchinson															
Composting	2,483,024	2,610,490	(127,466)	159,976	4,898	27,612	---	---	---	120,000	243,231	---	4,898	67,565	---
Housing and Redevelopment Authority [29]	468,626	788,731	(320,105)	611,606	5,241	286,260	161,173	381,625	7,334	---	139,146	---	---	---	---
Liquor	7,516,760	6,974,710	542,050	960	---	543,010	---	---	---	550,000	---	---	---	---	---
Public Utilities Commission	42,000,714	39,462,238	2,538,476	1,826,039	835,023	3,529,492	---	---	---	1,904,536	2,682,081	---	835,023	2,555,000	---
Refuse	1,365,031	1,458,446	(93,415)	117,368	---	23,953	---	---	31,594	55,000	285,022	---	---	---	---

*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, 2023

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	4,029,019	2,955,502	1,073,517	1,314,829	206,719	2,181,627	836,888	---	---	90,580	1,227,948	---	206,719	1,337,000
Storm Water	1,087,921	880,528	207,393	52,730	37,199	222,924	---	---	---	194,568	5,000	---	37,199	145,000
Water	2,611,183	2,466,156	145,027	1,374,689	116,468	1,403,248	1,043,759	---	---	461,515	233,583	---	116,468	1,242,000
Total	61,562,278	57,596,801	3,965,477	5,458,197	1,205,548	8,218,126	2,041,820	381,625	38,928	3,376,199	4,816,011	---	1,200,307	5,346,565
Ihlen														
Garbage [0]	7,354	7,353	1	---	---	1	---	---	---	---	---	---	---	---
Sewer [0]	22,333	21,517	816	---	---	816	---	---	---	---	---	---	---	---
Water [0]	11,683	6,548	5,135	---	---	5,135	---	---	---	---	---	---	---	---
Total	41,370	35,418	5,952	---	---	5,952	---	---	---	---	---	---	---	---
Independence														
Sanitary Sewer	281,979	488,325	(206,346)	52,879	7,049	(160,516)	13,351	---	---	---	132,164	---	7,929	65,000
Total	281,979	488,325	(206,346)	52,879	7,049	(160,516)	13,351	---	---	---	132,164	---	7,929	65,000
International Falls														
Sewer	1,913,342	1,532,819	380,523	1,724	---	382,247	---	---	7	470,491	---	---	---	---
Water	2,083,817	1,734,083	349,734	9,881	24,962	334,653	---	---	44	576,316	181,852	19,102	24,935	1,710
Total	3,997,159	3,266,902	730,257	11,605	24,962	716,900	---	---	51	1,046,807	181,852	19,102	24,935	1,710
Inver Grove Heights														
Golf Course	2,704,655	2,028,445	676,210	100,436	---	776,646	---	---	---	---	63,360	---	---	---
Sewer	4,632,630	4,786,523	(153,893)	344,452	249,911	(59,352)	---	---	---	928,045	121,373	---	249,911	750,000
Storm Water Management	864,551	1,002,073	(137,522)	122,250	---	(15,272)	---	---	---	(247,297)	320,705	---	---	---
Water	4,087,810	3,960,358	127,452	571,510	---	698,962	---	---	---	964,529	63,823	---	---	---
Total	12,289,646	11,777,399	512,247	1,138,648	249,911	1,400,984	---	---	---	1,645,277	569,261	---	249,911	750,000
Iona														
Sewer	43,774	49,228	(5,454)	468	---	(4,986)	---	---	---	3,987	9,608	---	---	---
Water	44,277	73,833	(29,556)	831	---	(28,725)	---	---	---	5,992	2,169	---	---	---
Total	88,051	123,061	(35,010)	1,299	---	(33,711)	---	---	---	9,979	11,777	---	---	---

*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, 2023

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
Iron Junction														
Sewage Collection and Disposal [0]	24,489	11,439	13,050	2,644	12,702	2,992	---	---	---	---	7,822	---	12,702	10,000
Water [0]	9,105	1,802	7,303	17	---	7,320	---	---	---	---	12,643	---	---	---
Total	33,594	13,241	20,353	2,661	12,702	10,312	---	---	---	---	20,465	---	12,702	10,000
Ironton														
Recycling [0]	21,551	29,421	(7,870)	---	---	(7,870)	---	---	---	---	---	---	---	---
Sanitation [0]	27,953	29,700	(1,747)	---	---	(1,747)	---	---	---	---	---	---	---	---
Sewer [0]	88,389	88,528	(139)	---	---	(139)	---	---	---	---	---	---	---	---
Water [0]	131,040	102,641	28,399	290	254	28,435	---	---	---	---	---	---	254	23,300
Total	268,933	250,290	18,643	290	254	18,679	---	---	---	---	---	---	254	23,300
Isanti														
Liquor	5,580,094	4,957,069	623,025	61,611	54,553	630,083	---	---	---	420,000	---	---	54,553	190,000
Sewer	1,441,075	1,667,524	(226,449)	553,295	37,032	289,814	---	294,655	---	16,507	460,732	---	44,519	380,000
Storm Water	277,396	232,577	44,819	47,975	---	92,794	---	---	---	1,829	---	---	---	---
Water	1,447,775	1,200,093	247,682	140,312	72,631	315,363	---	---	---	18,366	1,085,738	---	76,459	449,000
Total	8,746,340	8,057,263	689,077	803,193	164,216	1,328,054	---	294,655	---	456,702	1,546,470	---	175,531	1,019,000
Isle														
Liquor	1,016,976	1,013,499	3,477	5,349	166	8,660	---	---	381	15,250	24,640	25,000	166	381
Sewer	425,899	251,825	174,074	20,490	57,422	137,142	---	17,349	---	(49,063)	---	---	57,422	222,000
Water	167,999	115,148	52,851	26,110	1,408	77,553	---	---	---	12,000	---	---	1,408	12,000
Water/Sewer Exension	---	---	---	1,452,204	218,484	1,233,720	---	1,452,204	---	---	1,574,070	4,137,000	218,484	3,815,293
Total	1,610,874	1,380,472	230,402	1,504,153	277,480	1,457,075	---	1,469,553	381	(21,813)	1,598,710	4,162,000	277,480	4,049,674
Ivanhoe														
Economic Development Authority	113,393	87,051	26,342	609	6,317	20,634	---	---	---	---	---	---	6,317	37,777
Garbage	36,139	35,913	226	---	---	226	---	---	---	---	---	---	---	---
Liquor	495,788	605,090	(109,302)	347	---	(108,955)	---	---	7	---	56,329	---	---	---
Sewer	120,958	109,366	11,592	91	44,282	(32,599)	---	---	91	106,000	---	---	44,282	30,925
Water	146,810	145,931	879	48	15,193	(14,266)	---	---	2	---	---	---	15,193	28,075

*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, 2023

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
Total	913,088	983,351	(70,263)	1,095	65,792	(134,960)	---	---	100	106,000	56,329	---	65,792	96,777
Jackson														
Airport	92,100	256,378	(164,278)	---	---	(164,278)	---	4,938,228	355,955	(250,000)	6,025,189	---	---	---
Ambulance Service	689,877	793,621	(103,744)	13,672	---	(90,072)	---	---	---	---	153,227	---	---	---
Electric	5,573,191	4,632,046	941,145	217,963	85,564	1,073,544	---	---	---	1,100,129	1,141,630	---	88,048	401,800
Liquor	1,684,633	1,582,369	102,264	4,963	---	107,227	---	---	---	56,000	7,975	---	---	---
Sewer	806,089	625,879	180,210	43,926	122,993	101,143	---	---	---	102,226	797,500	515,454	123,712	299,800
Water	1,044,479	734,667	309,812	36,059	135,045	210,826	---	---	---	(176,111)	1,273,155	581,255	135,330	168,400
Total	9,890,369	8,624,960	1,265,409	316,583	343,602	1,238,390	---	4,938,228	355,955	832,244	9,398,676	1,096,709	347,090	870,000
Janesville														
Golf Course	453,555	457,429	(3,874)	17,748	---	13,874	---	---	---	---	32,514	---	---	---
Light and Power	1,578,308	1,499,827	78,481	16,479	---	94,960	---	---	---	17,500	784,401	---	---	---
Nursing Home	4,078,856	4,057,104	21,752	109,069	335	130,486	---	99,529	---	40,000	28,332	---	9,272	11,842
Sewage Collection	371,695	411,600	(39,905)	4,248	25,179	(60,836)	---	---	---	12,500	116,548	---	30,292	55,714
Storm Water	150,384	76,601	73,783	2,185	11,411	64,557	---	---	---	16,500	7,631	---	12,542	12,200
Waterworks	397,781	305,845	91,936	4,725	39,824	56,837	---	---	---	10,000	114,398	---	42,399	85,605
Total	7,030,579	6,808,406	222,173	154,454	76,749	299,878	---	99,529	---	96,500	1,083,824	---	94,505	165,361
Jasper														
Economic Development Authority - Housing	70,079	46,750	23,329	181,029	15,124	189,234	---	---	---	---	27,638	---	---	303,277
Garbage	57,575	43,864	13,711	---	---	13,711	---	---	---	---	---	---	---	---
Sewer	23,210	57,641	(34,431)	1,912	---	(32,519)	---	---	---	---	---	---	---	---
Sunrise Village	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	98,855	77,064	21,791	1,468	2,700	20,559	---	---	---	---	---	---	2,700	26,000
Wellness Center	9,317	7,896	1,421	---	---	1,421	---	---	---	---	---	---	---	---
Total	259,036	233,215	25,821	184,409	17,824	192,406	---	---	---	---	27,638	---	2,700	329,277
Jeffers														
Sewer	82,969	61,426	21,543	---	7,118	14,425	---	---	---	---	---	---	7,118	29,500
Water	119,764	94,676	25,088	9,529	3,528	31,089	9,374	---	---	---	---	---	3,528	28,800

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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, 2023

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
Total	202,733	156,102	46,631	9,529	10,646	45,514	9,374	---	---	---	---	---	10,646	58,300
Johnson														
Water [0]	2,400	2,271	129	---	---	129	---	---	---	---	---	---	---	---
Total	2,400	2,271	129	---	---	129	---	---	---	---	---	---	---	---
Jordan														
Sewer Utility	1,450,794	1,500,536	(49,742)	116,772	220,863	(153,833)	---	---	---	25,000	778,835	650,000	220,863	398,560
Storm Sewer Utility	225,146	183,105	42,041	35,614	23,824	53,831	---	---	---	---	29,438	---	23,824	157,200
Water Utility	1,759,264	1,083,665	675,599	144,235	69,854	749,980	---	---	---	25,000	458,961	505,000	69,854	817,240
Total	3,435,204	2,767,306	667,898	296,621	314,541	649,978	---	---	---	50,000	1,267,234	1,155,000	314,541	1,373,000
Kandiyohi														
Sewer	289,784	368,011	(78,227)	8,339	4,419	(74,307)	---	---	---	---	---	---	4,560	39,000
Storm Sewer	28,411	17,630	10,781	2,819	9,674	3,926	---	---	---	---	---	---	9,860	20,000
Water	119,183	133,373	(14,190)	64,198	15,735	34,273	50,255	---	---	---	---	---	15,970	65,000
Total	437,378	519,014	(81,636)	75,356	29,828	(36,108)	50,255	---	---	---	---	---	30,390	124,000
Karlstad														
Sewer	66,191	62,641	3,550	394	---	3,944	---	---	---	---	---	---	---	---
Water	93,345	146,881	(53,536)	5,571	10,760	(58,725)	---	---	---	---	---	---	10,760	93,000
Total	159,536	209,522	(49,986)	5,965	10,760	(54,781)	---	---	---	---	---	---	10,760	93,000
Kasota														
Electric	491,195	459,045	32,150	9,344	---	41,494	---	---	---	---	88,488	---	---	---
Refuse	115,304	105,412	9,892	---	---	9,892	---	---	---	---	---	---	---	---
Sewer	143,723	170,240	(26,517)	3,476	---	(23,041)	---	---	---	---	---	---	---	---
Water	64,501	60,453	4,048	3,602	---	7,650	---	---	---	---	---	---	---	---
Total	814,723	795,150	19,573	16,422	---	35,995	---	---	---	---	88,488	---	---	---
Kasson*														
Electric	5,250,142	4,532,082	718,060	153,735	14,780	857,015	---	---	---	(40,000)	58,958	---	14,780	108,631
Liquor	1,650,800	1,594,801	55,999	15,099	---	71,098	---	---	---	16,000	478,924	---	---	---

*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, 2023

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	519,007	275,099	243,908	19,085	22,458	240,535	---	---	---	---	6,233	---	22,458	133,053
Wastewater Treatment	2,281,298	1,679,379	601,919	213,159	66,823	748,255	---	---	---	---	11,818	---	66,823	397,028
Water Utility	1,035,755	800,821	234,934	89,411	105,182	219,163	---	---	---	---	308,995	---	105,182	309,307
Total	10,737,002	8,882,182	1,854,820	490,489	209,243	2,136,066	---	---	---	(24,000)	864,928	---	209,243	948,019
Keewatin														
Electric [0]	677,805	688,325	(10,520)	5,210	---	(5,310)	---	---	---	19,435	---	---	---	---
Refuse [0]	144,493	173,224	(28,731)	630	---	(28,101)	---	---	---	---	---	---	---	---
Sewer [0]	311,317	357,318	(46,001)	239,895	---	193,894	---	---	190,844	(10,029)	155,313	---	---	---
Water	137,807	129,941	7,866	742	---	8,608	---	---	---	---	27,475	---	---	---
Total	1,271,422	1,348,808	(77,386)	246,477	---	169,091	---	---	190,844	9,406	182,788	---	---	---
Kelliher														
Liquor	713,078	700,759	12,319	6,945	---	19,264	---	---	---	20,000	10,219	---	---	---
Sewer	60,458	94,956	(34,498)	835	5,403	(39,066)	---	---	---	---	3,365	---	5,403	3,584
Water	85,081	126,715	(41,634)	1,291	12,957	(53,300)	---	---	---	---	12,055	---	12,957	8,012
Total	858,617	922,430	(63,813)	9,071	18,360	(73,102)	---	---	---	20,000	25,639	---	18,360	11,596
Kellogg														
Sewer	42,739	88,567	(45,828)	34	264	(46,058)	---	---	---	(5,789)	1,500	---	264	7,000
Water	66,632	90,500	(23,868)	7,532	566	(16,902)	---	---	---	(1,192)	2,750	---	566	---
Total	109,371	179,067	(69,696)	7,566	830	(62,960)	---	---	---	(6,981)	4,250	---	830	7,000
Kennedy														
Sewer	35,453	14,983	20,470	---	---	20,470	---	---	---	---	---	---	---	---
Water	61,857	43,549	18,308	4,071	60	22,319	---	---	---	---	---	---	60	3,000
Total	97,310	58,532	38,778	4,071	60	42,789	---	---	---	---	---	---	60	3,000
Kenneth														
Sewage Collection and Disposal [0]	12,760	1,201	11,559	---	6,709	4,850	---	---	---	---	---	---	6,709	5,000
Water [0]	6,218	6,768	(550)	---	---	(550)	---	---	---	---	---	---	---	---
Total	18,978	7,969	11,009	---	6,709	4,300	---	---	---	---	---	---	6,709	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, 2023

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
Kent														
Refuse [0]	8,919	8,991	(72)	---	---	(72)	---	---	---	---	---	---	---	---
Sewer [0]	22,550	8,573	13,977	---	6,362	7,615	---	---	---	---	---	---	6,362	2,046
Water [0]	9,488	20,162	(10,674)	---	---	(10,674)	---	---	---	---	---	---	---	---
Total	40,957	37,726	3,231	---	6,362	(3,131)	---	---	---	---	---	---	6,362	2,046
Kenyon														
Electric	2,142,011	1,519,078	622,933	242,417	19	865,331	---	---	---	62,937	14,112	---	19	3,770
Liquor	834,027	838,589	(4,562)	49,516	---	44,954	---	---	---	20,000	---	---	---	---
Sewer	622,214	511,050	111,164	119,476	107,636	123,004	---	---	---	---	392,287	1,517,395	53,471	179,228
Storm Sewer	50,078	72,547	(22,469)	18,944	17,717	(21,242)	---	---	---	---	---	---	17,369	108,290
Water	441,628	292,002	149,626	46,576	36,445	159,757	---	---	---	---	40,772	160,861	28,202	76,255
Total	4,089,958	3,233,266	856,692	476,929	161,817	1,171,804	---	---	---	82,937	447,171	1,678,256	99,061	367,543
Kerkhoven														
Garbage [0]	139,051	123,394	15,657	1,949	824	16,782	---	---	---	---	4,321	---	824	12,000
Sewer [0]	107,288	101,797	5,491	1,597	5,765	1,323	---	---	---	(61,564)	75,162	---	5,765	25,000
Water [0]	137,857	40,193	97,664	2,622	18,965	81,321	---	---	---	---	---	---	18,965	50,000
Total	384,196	265,384	118,812	6,168	25,554	99,426	---	---	---	(61,564)	79,483	---	25,554	87,000
Kettle River														
Sewer [0]	38,903	35,231	3,672	17	1,929	1,760	---	---	---	---	---	---	1,929	3,570
Water [0]	90,904	49,542	41,362	81	12,337	29,106	---	---	---	---	---	---	12,337	27,430
Total	129,807	84,773	45,034	98	14,266	30,866	---	---	---	---	---	---	14,266	31,000
Kiester														
Liquor	199,274	209,767	(10,493)	3,957	500	(7,036)	---	---	---	---	---	---	---	---
Sewer [0]	90,097	49,006	41,091	3,528	---	44,619	---	---	---	---	6,266	---	---	---
Water [0]	102,837	50,838	51,999	2,692	---	54,691	---	---	---	---	6,266	---	---	---
Total	392,208	309,611	82,597	10,177	500	92,274	---	---	---	---	12,532	---	---	---

*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, 2023

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
Kilkenny														
Public Works [0]	53,366	92,441	(39,075)	10,000	---	(29,075)	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	19,377	18,230	1,147	---	---	1,147	---	---	---	---	---	---	---	---
Total	72,743	110,671	(37,928)	10,000	---	(27,928)	---	---	---	---	---	---	---	---
Kimball														
Refuse	91,397	84,526	6,871	2,456	---	9,327	---	---	---	27,486	---	---	---	---
Sewer	264,772	233,822	30,950	28,648	3,146	56,452	19	---	---	38,666	---	---	3,146	25,000
Water	261,488	346,276	(84,788)	77,920	8,163	(15,031)	---	---	---	38,667	22,333	---	8,163	25,000
Total	617,657	664,624	(46,967)	109,024	11,309	50,748	19	---	---	104,819	22,333	---	11,309	50,000
Kinney														
Refuse or Garbage Collection [0]	12,500	18,476	(5,976)	1,267	---	(4,709)	1,267	---	---	(18,760)	---	---	---	---
Sewage Collection and Disposal [0]	15,562	20,144	(4,582)	---	---	(4,582)	---	---	---	(82,663)	---	---	---	---
Water [0]	15,262	17,993	(2,731)	96	---	(2,635)	96	---	---	(101,419)	---	---	---	---
Total	43,324	56,613	(13,289)	1,363	---	(11,926)	1,363	---	---	(202,842)	---	---	---	---
La Crescent														
Arena	168,114	166,315	1,799	---	1,429	370	---	---	---	(40,000)	---	---	---	---
Golf Course	537,541	547,824	(10,283)	1,247	---	(9,036)	---	---	---	---	---	---	---	---
License Bureau	151,921	164,915	(12,994)	3,303	---	(9,691)	---	---	---	---	---	---	---	---
Sewer	860,952	1,018,034	(157,082)	---	61,008	(218,090)	---	---	---	---	---	---	49,936	291,250
Solid Waste	279,048	273,936	5,112	477	---	5,589	---	---	---	---	---	---	---	---
Water	982,637	850,999	131,638	---	47,696	83,942	---	41,752	29,782	(184,890)	---	---	47,696	273,750
Total	2,980,213	3,022,023	(41,810)	5,027	110,133	(146,916)	---	41,752	29,782	(224,890)	---	---	97,632	565,000
La Prairie														
Sewer [0]	82,647	67,449	15,198	10,122	---	25,320	---	---	---	---	---	---	---	---
Water [0]	88,688	63,157	25,531	5,638	---	31,169	---	---	---	---	---	---	---	---
Total	171,335	130,606	40,729	15,760	---	56,489	---	---	---	---	---	---	---	---

*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, 2023

	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 Salle														
Wastewater	39,153	73,145	(33,992)	5,009	7,592	(36,575)	---	---	---	---	---	---	7,592	4,500
Water	32,231	24,102	8,129	5,129	11,190	2,068	---	---	---	---	163,429	247,000	11,190	108,500
Total	71,384	97,247	(25,863)	10,138	18,782	(34,507)	---	---	---	---	163,429	247,000	18,782	113,000
Lafayette														
Garbage	46,804	45,535	1,269	104	---	1,373	---	---	---	---	---	---	---	---
Sewer	146,563	178,669	(32,106)	26,420	20,608	(26,294)	---	---	---	---	---	---	20,608	24,480
Water	170,932	207,626	(36,694)	33,356	28,527	(31,865)	---	---	---	---	275,474	---	28,527	23,520
Total	364,299	431,830	(67,531)	59,880	49,135	(56,786)	---	---	---	---	275,474	---	49,135	48,000
Lake Benton														
Garbage	49,708	46,714	2,994	43,518	351	46,161	---	---	---	---	---	---	---	---
Sewer	115,289	171,399	(56,110)	42,653	37,638	(51,095)	---	---	---	100,000	2,098	---	36,989	30,000
Water	196,545	193,541	3,004	---	38,172	(35,168)	---	---	---	(100,000)	2,098	---	36,989	30,000
Total	361,542	411,654	(50,112)	86,171	76,161	(40,102)	---	---	---	---	4,196	---	73,978	60,000
Lake Bronson														
Sewage Collection and Disposal [0]	16,638	22,468	(5,830)	---	---	(5,830)	---	---	---	---	---	---	---	---
Water [0]	79,522	39,292	40,230	581	---	40,811	581	---	---	38,556	---	---	---	---
Total	96,160	61,760	34,400	581	---	34,981	581	---	---	38,556	---	---	---	---
Lake City														
Electric	11,260,916	10,793,889	467,027	350,013	42,676	774,364	---	---	---	180,000	424,575	---	---	---
Garbage	149,492	84,394	65,098	13,525	---	78,623	---	---	---	---	---	---	---	---
Marina	2,218,518	1,280,907	937,611	175,627	---	1,113,238	---	---	---	645,000	267,573	---	---	---
Sewer	1,571,900	1,534,764	37,136	17,227	6,009	48,354	---	---	---	22,500	211,546	267,284	6,009	316,000
Storm Water	225,168	196,772	28,396	8,046	5,780	30,662	---	---	---	---	29,626	229,100	5,780	42,500
Water	1,008,455	814,524	193,931	11,277	6,055	199,153	---	---	---	22,500	190,774	267,284	6,055	42,500
Total	16,434,449	14,705,250	1,729,199	575,715	60,520	2,244,394	---	---	---	870,000	1,124,094	763,668	17,844	401,000

*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, 2023

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 Crystal														
Ambulance	237,611	383,058	(145,447)	11,887	---	(133,560)	---	---	---	(203,243)	39,839	---	---	---
Electric	1,192,326	1,102,683	89,643	246,174	8,369	327,448	---	---	---	163,538	147,610	---	8,369	140,000
Sewer	814,197	839,667	(25,470)	42,865	31,563	(14,168)	---	---	---	41,085	3,550	---	31,563	197,000
Water	1,140,688	719,360	421,328	84,633	20,938	485,023	---	---	---	57,217	43,596	---	20,938	410,000
Total	3,384,822	3,044,768	340,054	385,559	60,870	664,743	---	---	---	58,597	234,595	---	60,870	747,000
Lake Elmo														
Sewer	760,781	2,167,556	(1,406,775)	1,588,634	356,724	(174,865)	---	---	11	---	1,568,407	1,609,114	356,724	915,000
Storm Sewer	580,896	1,016,549	(435,653)	82,188	40,562	(394,027)	---	---	6	---	---	---	40,562	210,000
Water	1,932,608	3,629,498	(1,696,890)	3,728,820	352,740	1,679,190	---	---	2,666,737	---	5,001,498	529,114	352,740	1,200,000
Total	3,274,285	6,813,603	(3,539,318)	5,399,642	750,026	1,110,298	---	---	2,666,754	---	6,569,905	2,138,228	750,026	2,325,000
Lake Henry														
Sewage Collection and Disposal [0]	19,227	21,766	(2,539)	11,774	4,245	4,990	11,437	---	---	---	---	---	4,245	7,000
Total	19,227	21,766	(2,539)	11,774	4,245	4,990	11,437	---	---	---	---	---	4,245	7,000
Lake Lillian														
Sewer	53,372	47,037	6,335	1,329	5,320	2,344	---	---	---	---	---	---	5,320	17,894
Storm Sewer	16,769	15,580	1,189	---	13,266	(12,077)	---	---	---	---	---	---	13,266	13,376
Water	109,274	86,579	22,695	1,156	1,574	22,277	---	---	---	---	---	---	1,574	34,065
Total	179,415	149,196	30,219	2,485	20,160	12,544	---	---	---	---	---	---	20,160	65,335
Lake Park														
Economic Development Authority [29]	62,101	50,072	12,029	6,216	1,435	16,810	---	---	---	---	---	---	1,435	---
Electric	916,330	766,355	149,975	8,585	---	158,560	---	---	---	156,485	77,746	---	---	---
Gas	388,314	319,941	68,373	371	2,729	66,015	---	---	---	(20,000)	4,768	---	3,244	33,000
Liquor	1,058,765	804,458	254,307	337	---	254,644	---	---	---	---	---	---	---	---
Sewer	230,340	166,997	63,343	---	13,642	49,701	---	---	---	(24,439)	23,783	26,769	14,441	156,754
Storm Water	12,976	969	12,007	---	---	12,007	---	---	---	---	---	---	---	---
Water	208,726	167,793	40,933	---	14,829	26,104	---	---	---	(22,733)	883,880	856,007	12,337	45,625
Total	2,877,552	2,276,585	600,967	15,509	32,635	583,841	---	---	---	89,313	990,177	882,776	31,457	235,379

*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, 2023

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 Shore														
Sewer [0]	183,657	135,111	48,546	486	---	49,032	---	---	---	---	4,577	---	---	---
Total	183,657	135,111	48,546	486	---	49,032	---	---	---	---	4,577	---	---	---
Lake Wilson														
Apartment	66,200	60,526	5,674	3	101	5,576	---	---	---	12,617	---	---	101	1,194
Water and Sewer	121,923	114,470	7,453	2,246	---	9,699	---	---	---	104,437	174,285	100,485	---	33,495
Total	188,123	174,996	13,127	2,249	101	15,275	---	---	---	117,054	174,285	100,485	101	34,689
Lakefield														
Ambulance	141,836	179,531	(37,695)	36,135	---	(1,560)	---	---	---	---	11,768	---	---	---
Golf Course	131,209	159,540	(28,331)	7,481	---	(20,850)	---	---	---	(300,240)	321,991	---	---	---
Liquor	747,730	689,996	57,734	20,651	---	78,385	---	---	19,736	6,000	11,927	---	---	---
Municipal Utilities	2,273,980	2,228,942	45,038	145,722	18,920	171,840	---	54,400	46,963	70,361	282,661	270,481	19,608	76,138
Sewer	511,793	353,062	158,731	2,667,986	42,824	2,783,893	---	606,547	2,056,844	(2,087)	2,585,281	740,148	37,285	190,348
Total	3,806,548	3,611,071	195,477	2,877,975	61,744	3,011,708	---	660,947	2,123,543	(225,966)	3,213,628	1,010,629	56,893	266,486
Lakeland														
Water [0]	507,530	535,641	(28,111)	39,914	6,480	5,323	---	---	---	---	---	---	6,480	90,000
Total	507,530	535,641	(28,111)	39,914	6,480	5,323	---	---	---	---	---	---	6,480	90,000
Lakeville														
Environmental Resources	1,937,325	2,157,110	(219,785)	1,001,836	---	782,051	---	---	120,473	389,469	90,637	---	---	---
Liquor	22,692,555	21,630,784	1,061,771	220,299	39,607	1,242,463	---	---	163	1,323,783	65,067	---	39,607	565,001
Sewer	8,929,881	9,779,938	(850,057)	496,396	11,106	(364,767)	---	---	---	10,100	3,860,569	---	2,089	65,000
Street Light Utility	1,231,279	1,249,039	(17,760)	49,280	2,539	28,981	---	---	---	---	---	---	2,539	45,000
Water	10,617,217	9,407,907	1,209,310	583,247	128,661	1,663,896	---	---	---	529,419	8,669,476	---	128,661	900,000
Total	45,408,257	44,224,778	1,183,479	2,351,058	181,913	3,352,624	---	---	120,636	2,252,771	12,685,749	---	172,896	1,575,001
Lamberton														
Refuse	21,476	17,140	4,336	1,167	---	5,503	---	---	---	---	---	---	---	---

*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, 2023

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
Sanitary Sewer	201,911	134,313	67,598	2,581	25,193	44,986	---	---	---	7,000	3,750	---	25,193	85,100
Storm Sewer	83,385	48,670	34,715	2,308	4,424	32,599	---	---	---	8,000	---	---	4,424	55,200
Water	211,709	202,211	9,498	15,049	9,849	14,698	---	---	---	(15,000)	13,750	---	9,849	43,200
Total	518,481	402,334	116,147	21,105	39,466	97,786	---	---	---	---	17,500	---	39,466	183,500
Lancaster														
Liquor	361,106	352,778	8,328	20	---	8,348	---	---	9	30,000	5,129	---	---	---
Sewer	63,342	56,253	7,089	263	---	7,352	---	---	2	---	---	---	---	---
Water	50,362	46,878	3,484	772	---	4,256	---	---	2	---	---	---	---	---
Total	474,810	455,909	18,901	1,055	---	19,956	---	---	13	30,000	5,129	---	---	---
Landfall														
Sewer [0]	74,459	78,156	(3,697)	8,307	---	4,610	---	---	---	---	---	---	---	---
Water [0]	110,873	116,216	(5,343)	11,341	---	5,998	---	---	---	---	---	---	---	---
Total	185,332	194,372	(9,040)	19,648	---	10,608	---	---	---	---	---	---	---	---
Lanesboro														
Utilities Commission	1,889,128	1,758,137	130,991	116,990	146,810	101,171	---	---	---	(191,489)	1,440,521	906,275	69,710	300,062
Total	1,889,128	1,758,137	130,991	116,990	146,810	101,171	---	---	---	(191,489)	1,440,521	906,275	69,710	300,062
Laporte														
Water and Sewer [0]	80,083	72,099	7,984	24,440	19,804	12,620	24,440	---	---	---	---	---	19,804	25,000
Total	80,083	72,099	7,984	24,440	19,804	12,620	24,440	---	---	---	---	---	19,804	25,000
Lauderdale														
Sewer	326,048	360,828	(34,780)	85,725	---	50,945	---	---	50,521	---	---	---	---	---
Storm Sewer	123,523	104,965	18,558	15,244	---	33,802	---	---	---	---	---	---	---	---
Total	449,571	465,793	(16,222)	100,969	---	84,747	---	---	50,521	---	---	---	---	---
Le Center														
Liquor	1,275,857	1,238,997	36,860	31,404	1,231	67,033	---	---	---	75,000	---	---	1,231	10,674
Refuse	148,111	231,974	(83,863)	50	4,350	(88,163)	---	---	---	---	---	---	4,421	22,928
Sewer	643,802	693,567	(49,765)	2,739	47,210	(94,236)	---	---	---	---	---	---	47,440	247,902

*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, 2023

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	543,110	455,684	87,426	80,074	41,338	126,162	---	---	---	---	---	---	45,045	285,000
Total	2,610,880	2,620,222	(9,342)	114,267	94,129	10,796	---	---	---	75,000	---	---	98,137	566,504
Le Sueur														
Electric	12,398,219	10,192,566	2,205,653	66,018	40,769	2,230,902	---	---	---	548,000	83,641	---	40,769	197,860
Refuse and Recycling	344,260	295,309	48,951	456	---	49,407	---	---	---	14,500	---	---	---	---
Sewer	4,293,382	3,063,109	1,230,273	40,890	106,656	1,164,507	---	---	---	114,328	---	---	106,656	1,318,754
Storm Utility	237,653	32,131	205,522	4,134	31,182	178,474	---	---	---	141,806	---	---	31,182	80,520
Water	2,629,431	1,525,654	1,103,777	48,781	214,511	938,047	---	---	---	781,296	60,479	192,658	214,511	594,102
Total	19,902,945	15,108,769	4,794,176	160,279	393,118	4,561,337	---	---	---	1,599,930	144,120	192,658	393,118	2,191,236
LeRoy														
Sewer	138,294	171,985	(33,691)	56,850	41,833	(18,674)	---	---	---	---	1,401,010	1,250,000	37,875	---
Water	158,731	130,830	27,901	931	41,833	(13,001)	771	---	---	---	1,317,728	1,250,000	37,875	---
Wildwood Grove	2,014,567	1,971,069	43,498	97,047	12,415	128,130	91,490	---	---	---	158,515	---	16,387	90,000
Total	2,311,592	2,273,884	37,708	154,828	96,081	96,455	92,261	---	---	---	2,877,253	2,500,000	92,137	90,000
Lester Prairie														
Sewer	693,785	331,567	362,218	20,144	17,467	364,895	---	---	---	---	---	---	11,366	273,000
Water	311,644	196,581	115,063	48,985	14,746	149,302	---	---	---	---	---	---	14,616	101,000
Total	1,005,429	528,148	477,281	69,129	32,213	514,197	---	---	---	---	---	---	25,982	374,000
Lewiston														
Sewer	483,216	768,878	(285,662)	16,685	55,029	(324,006)	---	---	---	(29,448)	---	---	41,783	72,000
Water	251,174	222,683	28,491	4,354	6,671	26,174	---	---	---	79,205	---	---	6,845	47,000
Total	734,390	991,561	(257,171)	21,039	61,700	(297,832)	---	---	---	49,757	---	---	48,628	119,000
Lewisville														
Liquor	229,429	251,757	(22,328)	47,411	---	25,083	---	---	---	---	38,458	---	---	---
Sewer	101,852	89,872	11,980	1,968	10,097	3,851	---	---	---	---	---	---	10,097	21,000
Water	70,343	98,984	(28,641)	122,612	5,604	88,367	---	45,649	---	---	29,890	---	5,604	12,000

*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, 2023

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
Total	401,624	440,613	(38,989)	171,991	15,701	117,301	---	45,649	---	---	68,348	---	15,701	33,000
Lexington														
Liquor	3,619,387	3,445,648	173,739	24,588	2,630	195,697	---	---	---	200,000	36,184	---	---	---
Lovell Building	---	---	---	28,010	---	28,010	---	---	---	---	---	---	---	---
Sewer	288,003	351,551	(63,548)	50,108	6,541	(19,981)	---	---	---	---	68,793	---	6,541	50,000
Storm Sewer	90,425	45,348	45,077	11,789	2,430	54,436	11,789	---	---	---	---	---	2,430	10,668
Water	293,082	241,845	51,237	99,231	3,617	146,851	---	82,077	---	---	115,378	---	3,617	30,000
Total	4,290,897	4,084,392	206,505	213,726	15,218	405,013	11,789	82,077	---	200,000	220,355	---	12,588	90,668
Lilydale														
Sewer [34]	145,764	124,152	21,612	73,578	---	95,190	---	---	---	23,401	41,163	---	---	---
Storm Water [34]	44,667	24,151	20,516	26,764	---	47,280	---	---	---	---	231	---	---	---
Total	190,431	148,303	42,128	100,342	---	142,470	---	---	---	23,401	41,394	---	---	---
Lindstrom														
Liquor	3,037,042	2,963,683	73,359	83,939	---	157,298	---	---	---	194,930	---	---	---	---
Sewer	1,388,146	1,523,590	(135,444)	94,360	---	(41,084)	---	---	---	91,523	14,988	---	---	---
Storm Water Management	206,950	261,131	(54,181)	4,053	---	(50,128)	---	---	---	4,500	7,215	---	---	---
Water	639,428	751,084	(111,656)	108,022	---	(3,634)	---	37,998	---	119,590	14,269	---	---	---
Total	5,271,566	5,499,488	(227,922)	290,374	---	62,452	---	37,998	---	410,543	36,472	---	---	---
Lino Lakes														
Sewer	2,079,761	2,535,243	(455,482)	481,682	---	26,200	---	---	---	134,474	88,812	---	---	---
Storm Water	552,121	577,404	(25,283)	17,599	---	(7,684)	---	---	---	---	---	---	---	---
Water	2,323,763	2,027,102	296,661	287,761	---	584,422	---	---	---	954,910	31,251	---	---	---
Total	4,955,645	5,139,749	(184,104)	787,042	---	602,938	---	---	---	1,089,384	120,063	---	---	---
Lismore														
Refuse	21,582	21,574	8	---	---	8	---	---	---	---	---	---	---	---
Sewer	33,526	53,702	(20,176)	733	---	(19,443)	---	---	---	---	20,487	---	---	---
Water	69,750	93,182	(23,432)	582	16,950	(39,800)	---	---	---	---	---	---	16,950	13,000
Total	124,858	168,458	(43,600)	1,315	16,950	(59,235)	---	---	---	---	20,487	---	16,950	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, 2023

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
Litchfield														
Electric	12,672,935	11,601,965	1,070,970	122,207	196,663	996,514	---	---	---	1,383,804	167,742	---	182,827	920,000
Liquor	3,297,933	2,974,574	323,359	3,732	---	327,091	---	---	---	315,900	---	---	---	---
Sewer	4,382,845	3,629,094	753,751	275,347	238,519	790,579	54,404	---	---	350,000	266,877	---	226,674	933,000
Water	1,047,873	709,803	338,070	34,585	47,027	325,628	---	---	---	200,000	1,622,382	1,628,737	40,971	101,422
Total	21,401,586	18,915,436	2,486,150	435,871	482,209	2,439,812	54,404	---	---	2,249,704	2,057,001	1,628,737	450,472	1,954,422
Little Canada														
Sewer Operating	1,746,524	1,847,968	(101,444)	56,792	---	(44,652)	---	---	---	164,800	---	---	---	---
Water Operating	2,062,084	2,213,437	(151,353)	187,079	---	35,726	---	---	---	268,400	---	---	---	---
Total	3,808,608	4,061,405	(252,797)	243,871	---	(8,926)	---	---	---	433,200	---	---	---	---
Little Falls														
Garbage and Recycling	966,600	852,631	113,969	32,117	---	146,086	---	---	---	126,914	---	---	---	---
Golf	534,407	868,805	(334,398)	93,123	4,194	(245,469)	84,622	---	15	(20,084)	27,634	14,834	4,194	41,876
Sewer	2,626,075	1,474,112	1,151,963	105,643	133,506	1,124,100	---	---	6,571	393,223	14,221	81,596	133,506	478,000
Storm Water	123,820	112,857	10,963	19,191	---	30,154	---	---	---	20,770	252,930	---	---	---
Water	1,896,165	1,501,632	394,533	73,714	---	468,247	---	---	6,571	435,001	57,084	---	---	---
Total	6,147,067	4,810,037	1,337,030	323,788	137,700	1,523,118	84,622	---	13,157	955,824	351,869	96,430	137,700	519,876
Littlefork														
Sewer	99,792	90,660	9,132	4,216	21,976	(8,628)	---	---	---	---	---	---	21,976	27,267
Water	201,685	221,188	(19,503)	9,533	48,030	(58,000)	---	---	---	---	---	---	48,030	70,941
Total	301,477	311,848	(10,371)	13,749	70,006	(66,628)	---	---	---	---	---	---	70,006	98,208
Long Beach														
Sewer [0]	223,526	222,068	1,458	9,032	9,652	838	---	---	---	---	---	---	5,187	30,000
Total	223,526	222,068	1,458	9,032	9,652	838	---	---	---	---	---	---	5,187	30,000
Long Lake														
Recycling	55,660	45,940	9,720	3,706	---	13,426	---	---	---	---	---	---	---	---
Sewer	475,936	430,527	45,409	5,193	9,181	41,421	---	---	---	---	---	---	11,168	48,080

*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, 2023

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
Surface Water Management	71,520	103,499	(31,979)	3,157	1,172	(29,994)	---	---	---	---	8,245	---	1,407	11,400
Water	350,744	418,761	(68,017)	61,015	19,926	(26,928)	---	---	---	---	---	---	24,356	71,120
Total	953,860	998,727	(44,867)	73,071	30,279	(2,075)	---	---	---	---	8,245	---	36,931	130,600
Long Prairie														
Liquor	2,222,226	2,057,759	164,467	3,142	---	167,609	---	---	---	72,000	---	---	---	---
Sewer	2,691,859	1,875,837	816,022	160,365	554,797	421,590	34,926	---	---	292,167	105,905	---	541,374	894,440
Storm Water	85,830	---	85,830	---	---	85,830	---	---	---	38,125	---	---	---	---
Water	848,440	398,940	449,500	55,285	124,910	379,875	40,237	---	---	167,835	---	---	99,391	266,346
Total	5,848,355	4,332,536	1,515,819	218,792	679,707	1,054,904	75,163	---	---	570,127	105,905	---	640,765	1,160,786
Longville														
Liquor	2,282,917	1,996,190	286,727	550	10,427	276,850	---	---	---	324,000	140,632	---	---	---
Sewer	161,266	136,558	24,708	38,176	18,755	44,129	13,448	---	---	---	15,479	---	18,755	93,000
Total	2,444,183	2,132,748	311,435	38,726	29,182	320,979	13,448	---	---	324,000	156,111	---	18,755	93,000
Lonsdale														
Liquor	1,974,920	2,124,069	(149,149)	13,420	---	(135,729)	---	---	---	44,005	---	---	---	---
Sewer	956,306	898,510	57,796	57,482	10,831	104,447	---	---	---	135	160,795	---	10,831	446,790
Water	742,158	994,858	(252,700)	68,046	61,671	(246,325)	---	---	---	135	66,707	---	61,671	253,000
Total	3,673,384	4,017,437	(344,053)	138,948	72,502	(277,607)	---	---	---	44,275	227,502	---	72,502	699,790
Loretto														
Garbage	59,209	64,982	(5,773)	3,103	---	(2,670)	---	---	---	---	---	---	---	---
Storm Water	83,238	77,947	5,291	8,173	---	13,464	---	---	---	---	---	---	---	---
Wastewater	169,550	340,449	(170,899)	19,995	2,972	(153,876)	---	---	---	---	---	---	2,972	5,000
Water	263,479	320,751	(57,272)	9,728	9,280	(56,824)	---	---	---	---	62,400	---	9,280	63,000
Total	575,476	804,129	(228,653)	40,999	12,252	(199,906)	---	---	---	---	62,400	---	12,252	68,000
Lowry														
Economic Development Authority	70,884	51,734	19,150	1,668	---	20,818	---	---	---	---	---	---	---	---
Sewer	94,498	132,638	(38,140)	817	18,653	(55,976)	---	---	---	---	---	---	19,147	22,000
Water	151,529	165,621	(14,092)	---	8,002	(22,094)	---	---	---	---	---	---	13,847	59,900

*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, 2023

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
Total	316,911	349,993	(33,082)	2,485	26,655	(57,252)	---	---	---	---	---	---	32,994	81,900
Lucan														
Economic Development Authority [29]	1,750	---	1,750	3,408	65	5,093	---	---	---	---	---	---	---	---
Sewer	64,270	80,644	(16,374)	133	14,069	(30,310)	---	---	---	(20,116)	---	---	14,069	17,842
Water	75,288	95,072	(19,784)	5,304	11,475	(25,955)	---	---	---	---	---	---	11,475	7,000
Total	141,308	175,716	(34,408)	8,845	25,609	(51,172)	---	---	---	(20,116)	---	---	25,544	24,842
Luverne														
Economic Development Authority [29]	140,069	125,894	14,175	106,009	290,000	(169,816)	---	---	---	---	---	---	---	---
Electric	8,255,298	7,111,397	1,143,901	245,688	558,162	831,427	---	---	---	475,210	1,499,966	---	488,162	440,000
Lewis and Clark Reserve Fund	---	---	---	6,143	---	6,143	---	---	---	---	---	---	---	---
Liquor	1,902,591	1,816,504	86,087	16,153	---	102,240	---	---	---	45,000	15,557	---	---	---
Refuse and Recycling	908,301	564,170	344,131	29,345	32,050	341,426	---	---	---	115,000	---	---	---	---
Sewer	2,080,866	1,884,660	196,206	123,774	274,113	45,867	---	---	7,237	125,000	181,507	---	209,113	919,250
Storm Sewer	206,111	170,162	35,949	5,193	---	41,142	---	---	19,248	5,000	176,647	---	---	---
Water	2,068,255	1,785,709	282,546	165,981	68,197	380,330	---	---	5,323	85,000	126,004	---	28,197	205,750
Total	15,561,491	13,458,496	2,102,995	698,286	1,222,522	1,578,759	---	---	31,808	850,210	1,999,681	---	725,472	1,565,000
Lyle														
Sewer [0]	48,632	66,141	(17,509)	---	---	(17,509)	---	---	---	---	---	---	---	---
Water [0]	93,762	63,668	30,094	---	---	30,094	---	---	---	---	20,866	---	---	---
Total	142,394	129,809	12,585	---	---	12,585	---	---	---	---	20,866	---	---	---
Lynd														
Garbage	22,080	22,080	---	783	---	783	---	---	---	---	---	2,000	---	220
Housing	31,200	32,945	(1,745)	2,165	1,288	(868)	---	---	---	---	---	10,028	1,288	48,881
Sewer	58,780	176,410	(117,630)	11,626	---	(106,004)	---	---	---	78,883	8,889	500	---	55
Water	98,910	116,014	(17,104)	4,269	---	(12,835)	---	---	---	42,034	---	500	---	55
Total	210,970	347,449	(136,479)	18,843	1,288	(118,924)	---	---	---	120,917	8,889	13,028	1,288	49,211
Mabel														
Electric [34]	617,541	562,300	55,241	---	8,862	46,379	---	---	---	---	79,676	---	8,862	23,368

*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, 2023

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 [34]	249,550	123,743	125,807	---	24,723	101,084	---	---	---	---	5,000	---	24,723	114,356
Water [34]	168,659	134,521	34,138	---	23,846	10,292	---	---	---	---	---	---	23,846	33,548
Total	1,035,750	820,564	215,186	---	57,431	157,755	---	---	---	---	84,676	---	57,431	171,272
Madelia														
Electric [29]	5,669,954	5,560,134	109,820	250,899	160,955	199,764	---	---	---	---	3,667,041	---	107,090	85,000
Liquor	789,646	772,478	17,168	6,393	---	23,561	---	---	---	---	---	---	---	---
Wastewater	1,741,384	1,345,176	396,208	205,627	74,424	527,411	---	---	---	107,500	61,118	---	75,589	442,000
Water	763,541	495,169	268,372	170,280	53,701	384,951	---	---	---	107,500	276,055	---	48,265	80,000
Total	8,964,525	8,172,957	791,568	633,199	289,080	1,135,687	---	---	---	215,000	4,004,214	---	230,944	607,000
Madison														
Apartments	202,893	120,237	82,656	2,625	7,233	78,048	---	---	---	---	---	335,000	7,233	80,000
Electric	1,623,025	1,528,808	94,217	26,622	14,006	106,833	---	---	---	100,000	---	---	180	---
Liquor	526,182	480,736	45,446	1,599	---	47,045	---	---	---	20,000	4,296	---	---	---
Sanitation	296,422	250,565	45,857	1,667	---	47,524	---	---	---	40,000	---	---	---	---
Sewer	534,486	699,114	(164,628)	2,482	8,506	(170,652)	---	---	---	138,347	17,725	---	8,506	34,000
Storm Sewer	163,038	125,637	37,401	2,191	---	39,592	---	---	---	124,186	1,932	---	---	---
Water	697,268	639,155	58,113	453	---	58,566	---	---	---	307,108	---	---	---	---
Total	4,043,314	3,844,252	199,062	37,639	29,745	206,956	---	---	---	729,641	23,953	335,000	15,919	114,000
Madison Lake														
Refuse	153,524	90,853	62,671	---	---	62,671	---	---	---	55,000	---	---	---	---
Sewer Utility	456,475	501,569	(45,094)	36,338	35,662	(44,418)	---	---	---	---	---	---	36,314	164,715
Water Utility	354,796	400,360	(45,564)	22,995	40,264	(62,833)	---	---	---	---	---	---	42,992	179,065
Total	964,795	992,782	(27,987)	59,333	75,926	(44,580)	---	---	---	55,000	---	---	79,306	343,780
Magnolia														
Sewer [0]	41,358	14,761	26,597	1,892	7,290	21,199	---	---	---	---	---	---	7,290	20,000
Water [0]	23,076	23,956	(880)	1,924	---	1,044	---	---	---	---	---	---	---	---
Total	64,434	38,717	25,717	3,816	7,290	22,243	---	---	---	---	---	---	7,290	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, 2023

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
Mahnomen														
Liquor	1,447,108	1,497,111	(50,003)	22,016	---	(27,987)	---	---	---	---	13,388	---	---	---
Revolving Loan	---	1,398	(1,398)	---	---	(1,398)	---	---	---	---	---	---	---	---
Sewer	361,477	376,749	(15,272)	58,606	29,171	14,163	---	27,442	---	6,894	21,839	---	33,690	101,694
Storm Water	1,769	14,347	(12,578)	---	3,084	(15,662)	---	---	---	(6,894)	---	---	3,172	5,816
Water	462,029	494,444	(32,415)	301,735	69,361	199,959	---	253,817	---	---	567,296	562,800	71,430	746,700
Total	2,272,383	2,384,049	(111,666)	382,357	101,616	169,075	---	281,259	---	---	602,523	562,800	108,292	854,210
Mahtomedi														
Sewer Utility	1,723,327	1,460,026	263,301	92,303	85,706	269,898	---	---	---	---	29,188	---	103,053	394,487
Water Utility	1,446,272	1,427,020	19,252	35,954	34,710	20,496	---	---	---	---	38,463	---	43,284	245,513
Total	3,169,599	2,887,046	282,553	128,257	120,416	290,394	---	---	---	---	67,651	---	146,337	640,000
Manchester														
Sewage Collection and Disposal [0]	31,320	15,819	15,501	2,712	1,388	16,825	---	---	---	1,698	---	---	1,388	1,000
Sewer Connection Fund [0]	5,408	---	5,408	1,201	1,100	5,509	---	---	---	---	---	---	1,100	7,000
Short Lived Assets Reserv [0]	---	---	---	63	---	63	---	---	---	(1,000)	---	---	---	---
System Replacement Fund [0]	---	---	---	---	---	---	---	---	---	(698)	---	---	---	---
Water [0]	5,187	7,168	(1,981)	258	---	(1,723)	---	---	---	---	---	---	---	---
Total	41,915	22,987	18,928	4,234	2,488	20,674	---	---	---	---	---	---	2,488	8,000
Mankato														
Airport	661,985	2,189,487	(1,527,502)	139,205	---	(1,388,297)	---	2,538,909	1,565,227	(408,000)	4,696,877	---	---	816
Eastwood Park	---	1,407	(1,407)	5,952	---	4,545	---	---	---	---	---	---	---	---
Economic Development Authority	522,629	2,541,592	(2,018,963)	9,849,582	135,422	7,695,197	1,143,716	502,764	40,106	(423,882)	---	---	135,422	---
Economic Development Authority - Housing	868,430	6,285,001	(5,416,571)	5,735,007	---	318,436	---	5,546,135	---	---	504,496	---	---	---
Mass Transit	911,455	5,638,334	(4,726,879)	4,648,243	---	(78,636)	415,000	1,130,493	2,900,270	---	164,440	---	---	---
Parking System	173,689	1,776,105	(1,602,416)	480,018	---	(1,122,398)	---	---	---	(365,827)	93,695	---	---	---
Refuse	2,357,484	2,268,849	88,635	6,525	---	95,160	---	---	---	50,252	---	---	---	---
Riverfront 2000/Civic Center	3,369,823	8,805,766	(5,435,943)	3,356,906	285,549	(2,364,586)	---	160,000	---	(1,083,919)	3,508,344	46,475	273,956	2,574,706
Sewer	8,477,556	2,086,562	6,390,994	329,264	42,106	6,678,152	---	---	---	5,204,693	395,976	---	42,106	322,000

*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, 2023

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
Storm Water	3,289,424	7,576,093	(4,286,669)	6,649,825	---	2,363,156	---	---	6,422,487	800,593	70,244	---	---	---
Street Light Utility	684,859	654,556	30,303	76,712	---	107,015	---	---	---	62,693	---	---	---	---
Utility Operations/Administration	3,595,556	1,967,998	1,627,558	193,025	---	1,820,583	---	---	---	1,617,100	---	---	---	---
Wastewater Plant	1,932,385	5,988,535	(4,056,150)	149,999	39,515	(3,945,666)	---	---	---	(4,599,465)	1,169,565	---	39,515	318,000
Water	10,292,411	7,206,471	3,085,940	1,158,189	241,861	4,002,268	---	800,340	---	(203,693)	185,929	---	241,861	2,495,000
Total	37,137,686	54,986,756	(17,849,070)	32,778,452	744,453	14,184,929	1,558,716	10,678,641	10,928,090	650,545	10,789,566	46,475	732,860	5,710,522
Mantorville														
Sewer	316,271	360,015	(43,744)	36,341	17,551	(24,954)	---	---	---	(35,000)	---	---	17,388	65,000
Storm Sewer	17,868	---	17,868	3,537	---	21,405	---	---	---	---	---	---	---	---
Water	178,341	206,787	(28,446)	30,701	13,290	(11,035)	---	---	---	(600)	14,564	---	13,290	36,000
Total	512,480	566,802	(54,322)	70,579	30,841	(14,584)	---	---	---	(35,600)	14,564	---	30,678	101,000
Maple Grove														
Community Center	3,096,785	5,417,393	(2,320,608)	6,374,825	---	4,054,217	---	---	---	(1,034,100)	---	---	---	---
Passports	298,003	219,424	78,579	20,389	---	98,968	---	---	4	(404,018)	---	---	---	---
Recycling	1,380,326	1,382,838	(2,512)	177,782	---	175,270	---	---	145,130	11,000	---	---	---	---
Sewer	8,331,233	9,533,853	(1,202,620)	1,142,932	---	(59,688)	---	---	229,782	2,698,912	15,922	---	---	---
Sports Dome	354,431	291,484	62,947	45,441	256,800	(148,412)	---	---	2	(48,800)	499,998	---	---	---
Storm Water	2,644,383	4,396,794	(1,752,411)	694,020	---	(1,058,391)	---	---	20	3,534,049	---	---	---	---
Street Light Utility	1,090,481	1,003,778	86,703	27,757	---	114,460	---	---	---	---	---	---	---	---
Water	8,375,577	8,133,139	242,438	1,869,714	---	2,112,152	---	---	5,218	4,852,086	---	---	---	---
Total	25,571,219	30,378,703	(4,807,484)	10,352,860	256,800	5,288,576	---	---	380,156	9,609,129	515,920	---	---	---
Maple Lake														
Airport	51,452	188,625	(137,173)	44,020	251	(93,404)	25,628	---	15,922	---	8,776	---	251	---
Liquor	2,314,391	2,270,756	43,635	46,510	---	90,145	---	---	---	64,960	---	---	---	---
Sewer	681,833	962,286	(280,453)	281,354	268,995	(268,094)	238,000	12,414	---	---	11,967	---	54,115	109,000
Water	390,881	436,157	(45,276)	88,847	25,516	18,055	25,000	---	---	---	51,117	---	34,720	145,000
Total	3,438,557	3,857,824	(419,267)	460,731	294,762	(253,298)	288,628	12,414	15,922	64,960	71,860	---	89,086	254,000

*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, 2023

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
Maple Plain														
Sewer	415,818	372,786	43,032	59,211	35,178	67,065	---	---	56,946	---	93,315	---	35,178	112,339
Storm Water	90,597	88,375	2,222	7,140	22,421	(13,059)	---	---	---	---	---	---	22,421	45,000
Water	557,112	649,409	(92,297)	19,442	75,680	(148,535)	---	---	---	---	37,832	---	75,680	358,183
Total	1,063,527	1,110,570	(47,043)	85,793	133,279	(94,529)	---	---	56,946	---	131,147	---	133,279	515,522
Mapleton														
Liquor	644,287	624,676	19,611	84,323	---	103,934	---	---	---	20,500	---	---	---	---
Refuse and Recycling	128,440	163,450	(35,010)	2,611	---	(32,399)	---	---	---	---	---	---	---	---
Sewer Utility	197,325	237,410	(40,085)	10,129	12,958	(42,914)	---	---	---	(45,000)	---	---	12,946	90,000
Storm Sewer	76,876	50,635	26,241	2,913	38,624	(9,470)	---	---	---	(19,136)	---	---	38,700	50,000
Water Utility	262,827	281,065	(18,238)	8,499	---	(9,739)	---	---	---	45,000	113,670	---	---	---
Total	1,309,755	1,357,236	(47,481)	108,475	51,582	9,412	---	---	---	1,364	113,670	---	51,646	140,000
Mapleview														
Water and Sewer [0]	53,953	65,160	(11,207)	---	---	(11,207)	---	---	---	---	---	---	---	---
Total	53,953	65,160	(11,207)	---	---	(11,207)	---	---	---	---	---	---	---	---
Maplewood														
Ambulance	2,731,101	4,221,495	(1,490,394)	894,870	32,753	(628,277)	145	145,727	674,011	---	453,003	---	---	---
Environmental Utility	3,277,485	2,037,863	1,239,622	68,651	---	1,308,273	---	---	48	1,383,170	---	---	---	---
Recycling Program	1,294,687	1,210,381	84,306	153,624	---	237,930	---	---	5	55,000	---	---	---	---
Sanitary Sewer	6,694,133	5,959,628	734,505	130,328	---	864,833	---	---	41	710,962	---	---	---	---
Street Light Utility	446,380	240,447	205,933	64,502	---	270,435	---	---	---	25,000	---	---	---	---
Total	14,443,786	13,669,814	773,972	1,311,975	32,753	2,053,194	145	145,727	674,105	2,174,132	453,003	---	---	---
Marble														
Sewage Collection and Disposal [0]	146,522	14,686	131,836	---	---	131,836	---	---	---	140,664	---	---	---	---
Wastewater Treatment Plant [0]	92,148	227,287	(135,139)	160,202	---	25,063	---	---	---	(140,664)	---	---	---	---
Water [0]	94,891	15,860	79,031	---	---	79,031	---	---	---	---	---	---	---	---
Water Tower [0]	14,318	48,135	(33,817)	50,835	---	17,018	---	---	---	---	---	---	---	---
Total	347,879	305,968	41,911	211,037	---	252,948	---	---	---	---	---	---	---	---

*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, 2023

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
Marietta														
Garbage [0]	18,858	16,718	2,140	---	---	2,140	---	---	---	---	---	---	---	---
Sewer [0]	25,073	41,101	(16,028)	---	---	(16,028)	---	---	---	---	---	---	---	---
Total	43,931	57,819	(13,888)	---	---	(13,888)	---	---	---	---	---	---	---	---
Marine on Saint Croix														
Wastewater [0]	149,687	102,694	46,993	3,923	---	50,916	---	---	---	---	45,541	---	---	---
Water [0]	19,712	18,595	1,117	46	---	1,163	---	---	---	---	3,052	---	---	---
Total	169,399	121,289	48,110	3,969	---	52,079	---	---	---	---	48,593	---	---	---
Marshall														
Liquor	7,376,044	6,277,395	1,098,649	117,745	57,587	1,158,807	---	---	---	774,625	44,360	---	50,338	225,000
Marshall Municipal Utilities [29][4]	45,003,861	43,053,066	1,950,795	1,795,998	440,851	3,305,942	---	---	---	977,884	3,185,251	---	353,408	4,080,000
Public Housing Commission [14][29]	956,603	1,125,125	(168,522)	74,416	---	(94,106)	---	---	---	---	---	---	---	---
Surface Water Management	1,281,033	1,447,527	(166,494)	176,771	145,537	(135,260)	---	---	---	---	1,436,964	1,918,908	141,860	562,092
Wastewater Treatment Facility	5,558,950	4,911,999	646,951	445,231	232,052	860,130	---	46,356	---	9,450	457,646	---	222,015	1,610,979
Total	60,176,491	56,815,112	3,361,379	2,610,161	876,027	5,095,513	---	46,356	---	1,761,959	5,124,221	1,918,908	767,621	6,478,071
Mayer														
Sewer Utility	555,863	883,541	(327,678)	271,460	12,595	(68,813)	194,500	---	---	---	29,021	---	13,188	237,250
Storm Water Utility	84,741	54,971	29,770	7,252	---	37,022	---	---	---	---	---	---	---	---
Water Utility	497,239	484,306	12,933	53,422	268,853	(202,498)	---	---	---	11,329	24,800	---	30,572	310,750
Total	1,137,843	1,422,818	(284,975)	332,134	281,448	(234,289)	194,500	---	---	11,329	53,821	---	43,760	548,000
Maynard														
Garbage	42,643	40,788	1,855	20	---	1,875	---	---	---	---	---	---	---	---
Sewer	83,551	187,032	(103,481)	5,716	32,892	(130,657)	---	---	---	---	---	---	---	30,292
Water	74,584	93,645	(19,061)	31,498	16,835	(4,398)	8,742	---	---	---	---	---	---	40,000
Total	200,778	321,465	(120,687)	37,234	49,727	(133,180)	8,742	---	---	---	---	---	---	70,292
Mazeppa														
Liquor	720,311	687,536	32,775	44,990	---	77,765	---	---	---	10,663	---	---	---	---

*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, 2023

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 Utility	253,199	208,777	44,422	42,081	99,239	(12,736)	---	---	---	(36,921)	968,608	2,272,000	61,515	---
Water Utility	117,489	90,871	26,618	2,301	---	28,919	---	---	---	32,000	---	---	---	---
Total	1,090,999	987,184	103,815	89,372	99,239	93,948	---	---	---	5,742	968,608	2,272,000	61,515	---
McGrath														
Sewer [0]	17,913	3,351	14,562	---	19,582	(5,020)	---	---	---	---	---	---	2,196	600
Total	17,913	3,351	14,562	---	19,582	(5,020)	---	---	---	---	---	---	2,196	600
McGregor														
Ambulance [0]	195,330	294,950	(99,620)	43,419	---	(56,201)	---	---	24,791	2,962	---	---	---	---
Sewer [0]	103,036	109,530	(6,494)	460	---	(6,034)	---	---	460	---	---	---	---	---
Water [0]	105,180	93,236	11,944	15,719	35,382	(7,719)	---	---	10,761	(200,000)	---	---	35,382	58,000
Total	403,546	497,716	(94,170)	59,598	35,382	(69,954)	---	---	36,012	(197,038)	---	---	35,382	58,000
McIntosh														
Economic Development Authority	838,931	1,060,521	(221,590)	82,249	43,050	(182,391)	75,377	---	---	(69,696)	---	---	43,050	150,000
Sewer	42,005	69,243	(27,238)	25,924	7,541	(8,855)	20,496	---	---	---	---	---	7,541	69,000
Water	120,665	124,752	(4,087)	34,549	20,665	9,797	30,658	---	---	---	416,212	360,000	20,665	92,000
Total	1,001,601	1,254,516	(252,915)	142,722	71,256	(181,449)	126,531	---	---	(69,696)	416,212	360,000	71,256	311,000
McKinley														
Public Utilities [0][3]	35,133	190,404	(155,271)	151,048	---	(4,223)	---	---	---	---	---	---	---	---
Total	35,133	190,404	(155,271)	151,048	---	(4,223)	---	---	---	---	---	---	---	---
Meadowlands														
Sewage Collection and Disposal [0]	11,840	9,248	2,592	35	---	2,627	---	---	---	---	---	---	---	---
Water [0]	18,252	22,083	(3,831)	36	---	(3,795)	---	---	---	---	---	---	---	---
Total	30,092	31,331	(1,239)	71	---	(1,168)	---	---	---	---	---	---	---	---
Medford														
Liquor	518,842	501,524	17,318	34,902	---	52,220	---	---	---	---	5,250	---	---	---
Sewer Utility	372,546	444,416	(71,870)	5,132	7,278	(74,016)	65,439	---	---	---	---	---	7,974	86,000
Water Utility	331,794	388,083	(56,289)	8,390	11,343	(59,242)	121,530	---	---	---	---	---	11,860	143,000

*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, 2023

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	1,223,182	1,334,023	(110,841)	48,424	18,621	(81,038)	186,969	---	---	---	5,250	---	19,834	229,000
Medina														
Sanitary Sewer	1,130,220	1,011,746	118,474	102,531	---	221,005	---	---	---	135,349	76,231	---	---	---
Storm Water	308,205	227,584	80,621	33,549	---	114,170	---	---	---	65,493	---	---	---	---
Water	1,638,036	1,183,336	454,700	238,441	870	692,271	---	---	---	(75,181)	---	---	870	205,000
Total	3,076,461	2,422,666	653,795	374,521	870	1,027,446	---	---	---	125,661	76,231	---	870	205,000
Melrose														
Ambulance	1,010,194	831,457	178,737	122,304	3,627	297,414	---	---	56,085	---	113,892	---	---	---
Electric	10,711,470	9,140,611	1,570,859	227,106	---	1,797,965	---	---	5,000	---	1,149,949	---	---	---
Wastewater	3,135,475	2,450,210	685,265	129,120	20,227	794,158	---	---	---	---	2,411,548	---	20,227	99,000
Water	1,292,951	770,415	522,536	91,859	---	614,395	---	---	---	---	252,281	---	---	---
Total	16,150,090	13,192,693	2,957,397	570,389	23,854	3,503,932	---	---	61,085	---	3,927,670	---	20,227	99,000
Menahga														
Greenwood Connections [29]	9,608,987	8,806,618	802,369	1,206,738	127,568	1,881,539	---	---	---	---	166,419	---	133,638	268,121
Liquor	1,200,521	1,061,623	138,898	7,270	---	146,168	---	---	---	65,000	27,096	---	---	---
Sewer	198,401	344,836	(146,435)	22,322	---	(124,113)	---	---	---	10,000	---	---	---	---
Water	327,449	495,887	(168,438)	40,579	9,981	(137,840)	---	---	---	12,744	328,577	228,420	6,760	25,500
Total	11,335,358	10,708,964	626,394	1,276,909	137,549	1,765,754	---	---	---	87,744	522,092	228,420	140,398	293,621
Mendota														
Sewer [34]	30,239	34,378	(4,139)	---	---	(4,139)	---	---	---	(9,888)	---	---	---	---
Total	30,239	34,378	(4,139)	---	---	(4,139)	---	---	---	(9,888)	---	---	---	---
Mendota Heights														
Sewer Utility	2,482,543	2,030,589	451,954	152,847	---	604,801	---	---	58,219	20,150	---	---	---	---
Storm Sewer Utility	589,829	448,669	141,160	55,413	---	196,573	---	---	---	141,659	---	---	---	---
Total	3,072,372	2,479,258	593,114	208,260	---	801,374	---	---	58,219	161,809	---	---	---	---

*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, 2023

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
Mentor														
Liquor	558,305	497,180	61,125	4,053	---	65,178	---	---	---	42,000	11,263	---	---	---
Total	558,305	497,180	61,125	4,053	---	65,178	---	---	---	42,000	11,263	---	---	---
Middle River														
Garbage	33,051	35,187	(2,136)	---	---	(2,136)	---	---	---	---	---	---	---	---
Sewer	60,617	82,393	(21,776)	274	724	(22,226)	---	---	---	(2,800)	---	---	724	9,000
Water	48,292	87,963	(39,671)	9,300	10,125	(40,496)	9,300	---	---	(52,227)	---	---	10,125	19,980
Total	141,960	205,543	(63,583)	9,574	10,849	(64,858)	9,300	---	---	(55,027)	---	---	10,849	28,980
Milaca														
Liquor	3,101,869	2,944,232	157,637	10,148	---	167,785	---	---	---	200,000	36,140	---	---	---
Sewer	311,946	419,208	(107,262)	21,084	---	(86,178)	---	---	---	(11,000)	114,880	---	---	---
Water	512,687	593,633	(80,946)	69,642	13,365	(24,669)	---	---	9,682	---	383,878	---	16,974	167,000
Total	3,926,502	3,957,073	(30,571)	100,874	13,365	56,938	---	---	9,682	189,000	534,898	---	16,974	167,000
Milan														
Refuse	59,160	57,960	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	28,901	35,476	(6,575)	1,705	---	(4,870)	---	---	---	---	3,373	---	---	---
Water	95,332	164,966	(69,634)	8,947	39,033	(99,720)	8,947	---	---	---	---	---	---	---
Total	183,393	258,402	(75,009)	10,652	39,033	(103,390)	8,947	---	---	---	3,373	---	---	---
Millerville														
Liquor	352,689	332,192	20,497	743	---	21,240	---	---	---	---	---	---	---	---
Sewer [0]	17,036	19,714	(2,678)	62	---	(2,616)	---	---	---	---	---	---	---	---
Total	369,725	351,906	17,819	805	---	18,624	---	---	---	---	---	---	---	---
Millville														
Water [0]	14,860	12,814	2,046	5,557	---	7,603	---	---	---	---	---	---	---	---
Total	14,860	12,814	2,046	5,557	---	7,603	---	---	---	---	---	---	---	---

*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, 2023

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
Milroy														
Garbage	18,509	14,662	3,847	---	---	3,847	---	---	---	---	---	---	---	---
Sewer	38,451	38,276	175	2,273	---	2,448	---	---	---	---	---	---	---	---
Water	93,049	79,234	13,815	2,273	3,239	12,849	---	---	---	---	---	---	3,239	31,000
Total	150,009	132,172	17,837	4,546	3,239	19,144	---	---	---	---	---	---	3,239	31,000
Miltona														
Liquor	823,519	754,193	69,326	---	---	69,326	---	---	---	---	---	---	---	---
Sewer	107,478	94,541	12,937	---	33,101	(20,164)	---	---	---	---	13,920	---	33,101	25,000
Total	930,997	848,734	82,263	---	33,101	49,162	---	---	---	---	13,920	---	33,101	25,000
Minneapolis														
Community Planning and Economic Development	824,000	1,372,000	(548,000)	1,108,000	---	560,000	---	---	---	---	---	---	---	---
Meet Minneapolis	12,528,597	16,270,127	(3,741,530)	1,307,077	13,351	(2,447,804)	---	---	---	---	23,966	---	---	35,400
Minneapolis Parks Foundation	2,461,378	1,805,286	656,092	532,595	10,487	1,178,200	---	---	---	---	5,569	---	---	---
Municipal Parking	62,981,000	54,562,000	8,419,000	31,000	1,615,000	6,835,000	356,000	---	1,000	(533,000)	741,000	---	1,615,000	7,924,000
Park Operations	16,103,021	13,714,470	2,388,551	294,140	1,170,716	1,511,975	---	---	569	96,960	4,878,647	---	---	---
Sanitary Sewer	91,641,000	75,475,000	16,166,000	634,000	1,283,000	15,517,000	---	---	---	1,041,000	14,477,000	9,035,000	1,283,000	9,515,000
Solid Waste and Recycling	44,478,000	47,158,000	(2,680,000)	1,521,000	668,000	(1,827,000)	---	---	9,000	(471,000)	1,230,000	---	668,000	570,000
Storm Water	46,372,000	37,826,000	8,546,000	2,262,000	1,194,000	9,614,000	---	---	1,917,000	1,703,000	36,243,000	12,211,000	1,194,000	4,980,000
Water Works	94,539,000	76,870,000	17,669,000	1,266,000	3,373,000	15,562,000	---	---	3,000	(1,082,000)	28,226,000	26,705,000	3,373,000	17,160,000
Total	371,927,996	325,052,883	46,875,113	8,955,812	9,327,554	46,503,371	356,000	---	1,930,569	754,960	85,825,182	47,951,000	8,133,000	40,184,400
Minneota														
Garbage	141,423	109,359	32,064	1,015	---	33,079	---	---	---	30,503	---	---	---	---
Sewer	153,914	239,321	(85,407)	265,134	---	179,727	---	---	3	70,146	258,250	---	---	---
Water	243,325	236,666	6,659	1,594	1,026	7,227	---	---	3	17,544	---	---	---	---
Total	538,662	585,346	(46,684)	267,743	1,026	220,033	---	---	6	118,193	258,250	---	---	---

*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, 2023

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
Minnesota City														
Sewer Fund [0]	46,716	34,229	12,487	52,696	2,738	62,445	---	---	---	---	---	---	2,738	41,085
Total	46,716	34,229	12,487	52,696	2,738	62,445	---	---	---	---	---	---	2,738	41,085
Minnesota Lake														
Garbage	93,832	100,694	(6,862)	3,639	2,825	(6,048)	---	---	---	---	---	---	2,879	17,000
Sewer	115,137	172,194	(57,057)	11,073	---	(45,984)	---	---	---	---	---	---	---	---
Water	119,082	150,820	(31,738)	3,621	---	(28,117)	---	---	---	---	---	---	---	---
Total	328,051	423,708	(95,657)	18,333	2,825	(80,149)	---	---	---	---	---	---	2,879	17,000
Minnetonka														
Environmental	1,447,736	1,342,068	105,668	101,088	---	206,756	---	---	---	220,600	---	---	---	---
Gray's Bay Marina	259,515	228,056	31,459	35,991	---	67,450	---	---	---	12,600	---	---	---	---
Storm Water	3,038,995	1,806,188	1,232,807	308,800	---	1,541,607	---	---	---	147,200	1,442,221	---	---	---
Water and Sewer Utilities	19,008,772	18,708,105	300,667	1,257,250	755,052	802,865	---	---	9,963	814,000	8,035,390	---	755,052	1,680,000
Williston Fitness Center	2,883,980	2,692,586	191,394	10,343	---	201,737	---	---	---	54,200	---	---	---	---
Total	26,638,998	24,777,003	1,861,995	1,713,472	755,052	2,820,415	---	---	9,963	1,248,600	9,477,611	---	755,052	1,680,000
Minnetonka Beach														
Sewer	95,862	115,179	(19,317)	---	---	(19,317)	---	---	---	---	---	---	---	---
Storm Water	18,300	2,548	15,752	---	---	15,752	---	---	---	---	---	---	---	---
Water	362,060	203,385	158,675	169,791	204,812	123,654	162,844	---	---	---	336,323	5,000,765	204,812	209,000
Total	476,222	321,112	155,110	169,791	204,812	120,089	162,844	---	---	---	336,323	5,000,765	204,812	209,000
Minnetrista														
Cable Television	46,340	499,706	(453,366)	308,289	---	(145,077)	---	78,500	---	---	---	---	---	---
Recycling	183,257	257,028	(73,771)	37,544	---	(36,227)	---	---	---	---	---	---	---	---
Sewer	1,483,165	1,557,163	(73,998)	57,965	9,041	(25,074)	---	---	---	---	553,478	---	11,293	74,200
Storm Water	435,542	440,478	(4,936)	30,914	---	25,978	---	---	---	---	7,754	---	---	---
Water	2,479,460	1,975,840	503,620	376,364	211,538	668,446	---	248,796	---	---	2,089,299	---	184,005	783,980
Total	4,627,764	4,730,215	(102,451)	811,076	220,579	488,046	---	327,296	---	---	2,650,531	---	195,298	858,180

*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, 2023

	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
Montevideo														
Building Inspection	86,143	137,622	(51,479)	135	---	(51,344)	---	---	---	(56,500)	---	---	---	---
Economic Development and Housing	886,303	379,087	507,216	319,899	208,897	618,218	---	---	---	---	202,730	---	100,697	---
Liquor	2,685,854	2,509,099	176,755	3,490	1,040	179,205	---	---	20	150,000	17,117	---	---	---
Refuse	634,210	634,210	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utility	134,486	10,492	123,994	1,821	21,956	103,859	---	---	---	---	284,133	195,000	21,956	---
Water and Sewer	2,887,956	2,333,313	554,643	163,693	181,265	537,071	19,494	---	---	---	500,775	335,000	181,265	545,000
Total	7,314,952	6,003,823	1,311,129	489,038	413,158	1,387,009	19,494	---	20	93,500	1,004,755	530,000	303,918	545,000
Montgomery														
Sewer Utility	1,043,428	1,009,173	34,255	8,187	30,456	11,986	---	---	---	(18,667)	78,312	---	30,623	174,500
Storm Water Utility	257,504	249,780	7,724	1,912	92,442	(82,806)	---	---	---	(42,400)	1,320,499	---	13,775	50,000
Water Utility	1,092,281	836,351	255,930	15,178	91,268	179,840	---	---	---	(45,155)	6,484	---	92,138	574,645
Total	2,393,213	2,095,304	297,909	25,277	214,166	109,020	---	---	---	(106,222)	1,405,295	---	136,536	799,145
Monticello														
Deputy Registrar	952,036	690,799	261,237	162,606	---	423,843	---	---	109,075	1,750,000	---	---	---	---
Fiber Optics	1,935,217	1,935,481	(264)	91,204	---	90,940	---	---	---	---	198,713	---	---	---
Liquor	7,043,302	6,319,180	724,122	81,214	---	805,336	---	---	---	2,250,000	133,591	---	---	---
Sewer	3,014,189	3,161,820	(147,631)	753,127	55,170	550,326	---	---	203,400	---	368,545	---	55,170	312,000
Stormwater	622,664	650,470	(27,806)	157,924	---	130,118	---	---	60,750	---	63,312	---	---	---
Water	2,097,451	1,450,431	647,020	486,534	---	1,133,554	---	---	101,700	---	280,376	---	---	---
Total	15,664,859	14,208,181	1,456,678	1,732,609	55,170	3,134,117	---	---	474,925	4,000,000	1,044,537	---	55,170	312,000
Montrose														
Refuse	---	11,940	(11,940)	---	---	(11,940)	---	---	---	---	---	---	---	---
Sanitary Sewer	436,432	302,205	134,227	37,354	20,685	150,896	---	---	---	---	65,043	---	23,850	35,000
Storm Water	140,826	85,420	55,406	9,693	18,568	46,531	---	---	---	---	50,215	---	21,400	30,000
Wastewater Treatment	727,858	732,541	(4,683)	31,449	---	26,766	---	---	---	---	9,984	---	---	---
Water	613,826	441,031	172,795	75,849	56,986	191,658	39,600	---	---	---	108,304	---	63,791	244,000
Total	1,918,942	1,573,137	345,805	154,345	96,239	403,911	39,600	---	---	---	233,546	---	109,041	309,000

*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, 2023

	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
Moorhead														
Airport	70,169	624,786	(554,617)	596,744	---	42,127	---	500,679	62,349	(192,650)	614,446	---	---	---
Electric	44,797,473	31,058,705	13,738,768	2,292,570	351,062	15,680,276	---	---	---	9,444,851	16,629,138	---	351,062	1,187,650
Forestry	1,096,106	1,364,106	(268,000)	116,400	---	(151,600)	---	---	104,899	(144,003)	---	---	---	---
Golf Course	1,994,937	2,186,963	(192,026)	55,622	283	(136,687)	---	---	---	(1,259,018)	---	---	283	359
Pest Control	743,721	602,374	141,347	115,732	---	257,079	---	---	---	103,576	---	---	---	---
Public Housing [13][29]	997,863	2,170,615	(1,172,752)	1,072,517	20,757	(120,992)	---	1,086,507	527,629	---	591,242	---	20,757	7,922
Sanitation	4,987,699	5,132,153	(144,454)	281,784	---	137,330	---	---	225,000	267,271	---	---	---	---
Storm Water	2,862,684	2,583,288	279,396	206,115	---	485,511	---	---	74,929	1,461,138	---	---	---	---
Street Light Utility	899,982	630,224	269,758	28,095	---	297,853	---	---	---	46,404	---	---	---	---
Wastewater Treatment	10,047,862	7,512,598	2,535,264	340,444	603,860	2,271,848	---	---	---	1,165,562	7,630,008	7,311,358	569,860	3,215,826
Water	11,969,379	9,840,703	2,128,676	827,627	568,136	2,388,167	---	---	---	723,242	2,226,749	---	568,136	1,133,693
Total	80,467,875	63,706,515	16,761,360	5,933,650	1,544,098	21,150,912	---	1,587,186	994,806	11,616,373	27,691,583	7,311,358	1,510,098	5,545,450
Moose Lake														
Electric	4,753,496	3,676,146	1,077,350	245,220	57,479	1,265,091	---	---	---	244,597	---	---	26,896	295,000
Hillside Manor [29]	294,868	289,795	5,073	63,129	---	68,202	---	---	---	---	---	---	---	---
Liquor	2,035,194	1,831,428	203,766	---	---	203,766	---	---	---	---	11,130	---	---	---
Motor Vehicle	239,729	298,780	(59,051)	14,484	---	(44,567)	---	---	---	---	---	---	---	---
Sewer	360,437	494,837	(134,400)	---	26,172	(160,572)	---	---	---	---	208,983	---	26,172	348,000
Water	431,915	222,855	209,060	---	79,930	129,130	---	---	---	---	---	---	79,930	80,000
Total	8,115,639	6,813,841	1,301,798	322,833	163,581	1,461,050	---	---	---	244,597	220,113	---	132,998	723,000
Mora														
Electric	7,144,432	6,550,206	594,226	293,023	924	886,325	---	---	---	61,817	306,818	---	924	---
Housing and Redevelopment Authority [12] [29]	2,625,569	3,378,371	(752,802)	1,218,178	126,069	339,307	---	1,200,363	36,866	---	46,303	---	122,715	162,770
Liquor	4,501,008	4,161,107	339,901	8,218	22,750	325,369	---	---	---	304,564	7,543	---	---	---
Sewer	1,277,412	1,187,364	90,048	118,003	25,649	182,402	---	---	---	17,239	44,449	---	25,649	181,658
Storm Water	128,790	37,853	90,937	37	20,741	70,233	---	---	---	1,343	---	---	20,741	33,951
Water	985,033	785,121	199,912	69,850	16,484	253,278	---	---	---	17,239	10,169	---	16,484	102,842

*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, 2023

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	16,662,244	16,100,022	562,222	1,707,309	212,617	2,056,914	---	1,200,363	36,866	402,202	415,282	---	186,513	481,221
Morgan														
Natural Gas	465,393	432,975	32,418	7,232	---	39,650	---	---	---	71,245	---	---	---	---
Sewer	290,591	447,772	(157,181)	29,182	96,950	(224,949)	---	---	---	---	---	---	98,873	109,887
Storm Sewer	69,400	65,067	4,333	11,429	26,156	(10,394)	---	---	---	(92,539)	---	---	26,410	48,656
Water	289,304	327,777	(38,473)	78,634	50,079	(9,918)	---	---	---	245,924	---	---	51,166	96,582
Total	1,114,688	1,273,591	(158,903)	126,477	173,185	(205,611)	---	---	---	224,630	---	---	176,449	255,125
Morris														
Liquor	2,527,463	2,395,916	131,547	46,870	---	178,417	---	---	---	52,300	---	---	---	---
Refuse Collection	418,817	396,782	22,035	4,901	---	26,936	---	---	---	22,000	---	---	---	---
Sewer Utility	576,870	393,190	183,680	115,296	---	298,976	---	---	---	82,808	---	---	---	---
Water Utility	1,542,543	1,770,756	(228,213)	83,000	---	(145,213)	---	---	---	111,366	28,673	---	57,825	193,920
Total	5,065,693	4,956,644	109,049	250,067	---	359,116	---	---	---	268,474	28,673	---	57,825	193,920
Morristown														
Refuse [0]	90,327	84,447	5,880	618	---	6,498	---	---	---	---	---	---	---	---
Wastewater [0]	305,727	247,246	58,481	14,131	---	72,612	---	---	---	---	---	---	---	---
Water [0]	115,910	100,563	15,347	19,064	---	34,411	---	---	---	8,838	---	---	---	---
Total	511,964	432,256	79,708	33,813	---	113,521	---	---	---	8,838	---	---	---	---
Morton														
Refuse	30,863	23,264	7,599	---	1	7,598	---	---	---	---	---	---	---	---
Sewer	136,207	153,040	(16,833)	---	27,308	(44,141)	---	---	---	---	---	---	27,944	30,000
Water	82,049	67,775	14,274	---	53	14,221	---	---	---	---	12,212	---	311	27,000
Total	249,119	244,079	5,040	---	27,362	(22,322)	---	---	---	---	12,212	---	28,255	57,000
Motley														
Sewer Utility	381,648	306,401	75,247	33,806	10,871	98,182	---	---	1,507	94,484	6,027	---	10,871	137,000
Solid Waste	49,583	55,617	(6,034)	4,908	---	(1,126)	---	---	---	(1,114)	---	---	---	---
Water Utility	400,427	301,847	98,580	26,622	22,154	103,048	---	---	1,507	9,993	88,410	---	22,154	180,000
Total	831,658	663,865	167,793	65,336	33,025	200,104	---	---	3,014	103,363	94,437	---	33,025	317,000

*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, 2023

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
Mound														
Liquor	3,857,129	3,468,709	388,420	30,891	---	419,311	---	---	---	300,000	---	---	---	---
Recycling	237,258	249,577	(12,319)	24,643	---	12,324	---	---	---	---	---	---	---	---
Sewer	2,781,893	2,075,679	706,214	407,542	198,441	915,315	360,000	---	---	---	1,479,334	---	198,441	724,732
Storm Sewer	140,541	257,095	(116,554)	---	68,244	(184,798)	---	---	---	---	---	---	68,244	285,405
Water	2,137,209	1,717,547	419,662	349,538	296,774	472,426	---	344,609	---	---	610,707	---	296,774	1,126,396
Total	9,154,030	7,768,607	1,385,423	812,614	563,459	1,634,578	360,000	344,609	---	300,000	2,090,041	---	563,459	2,136,533
Mounds View														
Sanitary Sewer	2,021,405	1,808,117	213,288	92,991	---	306,279	---	---	---	142,542	113,344	---	---	---
Storm Water	437,558	372,694	64,864	92,087	---	156,951	---	---	---	4,851	95,997	---	---	---
Street Light	107,351	113,899	(6,548)	4,027	---	(2,521)	---	---	---	3,213	---	---	---	---
Water	1,459,121	1,343,218	115,903	101,976	64,212	153,667	---	---	---	88,042	754,341	---	64,212	350,000
Total	4,025,435	3,637,928	387,507	291,081	64,212	614,376	---	---	---	238,648	963,682	---	64,212	350,000
Mountain Iron														
Electric	3,032,415	3,082,148	(49,733)	466	---	(49,267)	---	---	---	---	85,733	---	---	---
Mountain Manor Apartments	300,142	323,708	(23,566)	52,797	41,940	(12,709)	---	---	---	---	---	---	41,940	34,868
Refuse Removal and Recycling	609,705	587,715	21,990	5,216	---	27,206	---	---	---	---	---	---	---	---
Wastewater Treatment	505,571	631,609	(126,038)	3,249	5,178	(127,967)	---	---	---	---	50,346	---	5,178	32,000
Water	361,237	393,717	(32,480)	49,034	24,934	(8,380)	---	---	48,279	---	50,154	---	24,934	80,000
Total	4,809,070	5,018,897	(209,827)	110,762	72,052	(171,117)	---	---	48,279	---	186,233	---	72,052	146,868
Mountain Lake														
EDA-Midway	109,661	67,493	42,168	2,236	39,170	5,234	---	---	---	---	---	---	42,088	45,000
Electric	3,493,101	2,884,040	609,061	173,660	137,165	645,556	---	---	---	120,000	---	---	139,171	323,750
Heritage Estates 4-Plex	33,434	38,275	(4,841)	315	1,190	(5,716)	---	---	---	---	---	---	1,580	15,000
Heritage Estates 8-Plex	70,713	69,012	1,701	677	6,159	(3,781)	---	---	---	---	---	---	6,820	20,000
Mason Manor 4-Plex	38,025	34,843	3,182	989	8,359	(4,188)	---	---	---	---	---	---	8,392	7,095
Sewer	1,362,022	726,173	635,849	141,087	105,717	671,219	---	---	24,261	---	---	61,924	109,930	757,974
Water	718,724	642,519	76,205	51,052	24,052	103,205	---	---	20,000	---	---	---	28,177	269,665

*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, 2023

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
Total	5,825,680	4,462,355	1,363,325	370,016	321,812	1,411,529	---	---	44,261	120,000	---	61,924	336,158	1,438,484
Murdock														
Garbage	29,239	32,449	(3,210)	112	---	(3,098)	---	---	---	---	---	---	---	---
Sewer	30,481	76,091	(45,610)	98	---	(45,512)	---	---	---	---	---	---	---	---
Water	69,863	58,760	11,103	2,797	---	13,900	---	2,551	---	---	1,055,475	1,120,131	---	356,000
Total	129,583	167,300	(37,717)	3,007	---	(34,710)	---	2,551	---	---	1,055,475	1,120,131	---	356,000
Myrtle														
Water [0]	3,263	4,067	(804)	---	---	(804)	---	---	---	(1,602)	---	---	---	---
Total	3,263	4,067	(804)	---	---	(804)	---	---	---	(1,602)	---	---	---	---
Nashua														
Water [0]	2,191	853	1,338	4	---	1,342	---	---	---	---	---	---	---	---
Total	2,191	853	1,338	4	---	1,342	---	---	---	---	---	---	---	---
Nashwauk														
Ambulance	517,467	617,117	(99,650)	10,132	---	(89,518)	---	---	---	---	---	---	---	---
Ambulance Transfers	77,661	132,449	(54,788)	---	---	(54,788)	---	---	---	---	---	---	---	---
Electric Utilities	1,030,849	987,168	43,681	91	---	43,772	---	---	---	(83,225)	99,160	---	---	---
Garbage	164,544	153,934	10,610	---	---	10,610	---	---	---	---	---	---	---	---
Mesabi Metallics Substations Utilities	529,767	704,280	(174,513)	2,466	---	(172,047)	---	---	---	83,225	---	---	---	---
Mesabi Metallics Water and Sewer Utilities [37]	---	90,951	(90,951)	---	---	(90,951)	---	---	---	---	---	---	---	---
Sewer Utilities	161,362	341,476	(180,114)	445	19,676	(199,345)	---	---	754,030	15,000	1,117,933	195,938	19,354	112,000
Water Utilities	226,301	164,936	61,365	676	8,903	53,138	---	---	---	---	107,726	---	8,903	53,000
Total	2,707,951	3,192,311	(484,360)	13,810	28,579	(499,129)	---	---	754,030	15,000	1,324,819	195,938	28,257	165,000
Nerstrand														
Sewer	111,660	145,387	(33,727)	367	27,063	(60,423)	---	---	---	---	---	---	27,063	30,000
Water	86,224	56,034	30,190	367	---	30,557	---	---	---	---	---	---	---	---
Total	197,884	201,421	(3,537)	734	27,063	(29,866)	---	---	---	---	---	---	27,063	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, 2023

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
Nevis														
Liquor	983,784	968,626	15,158	25,256	---	40,414	---	---	---	35,000	6,154	---	---	---
Sewer	79,163	197,991	(118,828)	20,962	---	(97,866)	---	---	---	---	15,979	---	---	---
Water	141,795	75,923	65,872	241	---	66,113	---	---	---	---	99,835	---	---	---
Total	1,204,742	1,242,540	(37,798)	46,459	---	8,661	---	---	---	35,000	121,968	---	---	---
New Auburn														
Garbage	45,684	43,276	2,408	---	---	2,408	---	---	---	---	---	---	---	---
Sewer	135,278	77,808	57,470	3,470	707	60,233	---	---	15,000	---	17,379	---	707	---
Storm Sewer	16,861	161	16,700	---	---	16,700	---	---	7,500	---	3,689	---	---	---
Water	128,532	112,670	15,862	11,648	1,330	26,180	---	---	7,500	---	3,689	---	1,330	44,000
Total	326,355	233,915	92,440	15,118	2,037	105,521	---	---	30,000	---	24,757	---	2,037	44,000
New Brighton														
Sewer Utility	4,094,041	3,431,169	662,872	148,717	---	811,589	---	---	50,897	239,400	899,094	---	---	---
Storm Water Management Utility	1,231,900	898,841	333,059	85,808	62,426	356,441	---	---	13	966,200	243,569	---	---	---
Street Light Utility	348,481	236,293	112,188	6,921	20,918	98,191	---	---	---	33,600	---	---	---	---
Water Utility	3,535,535	2,351,676	1,183,859	736,766	58,765	1,861,860	---	---	63	400,725	1,497,288	---	---	---
Total	9,209,957	6,917,979	2,291,978	978,212	142,109	3,128,081	---	---	50,973	1,639,925	2,639,951	---	---	---
New Germany														
Sewer [0]	197,183	24,975	172,208	61,209	53,872	179,545	---	---	6,127	---	27,460	---	53,872	104,205
Water [0]	234,579	50,605	183,974	67,186	85,838	165,322	---	---	---	---	---	---	85,838	134,698
Total	431,762	75,580	356,182	128,395	139,710	344,867	---	---	6,127	---	27,460	---	139,710	238,903
New Hope														
Golf Course	470,829	528,419	(57,590)	59,118	8	1,520	---	---	---	11,597	5,344	---	8	6,509
Ice Arena	884,015	1,277,210	(393,195)	76,150	10,394	(327,439)	---	---	---	(488,403)	663,690	---	10,394	260,000
Sewer	4,083,211	3,295,184	788,027	273,366	16,105	1,045,288	---	---	---	59,836	715,210	---	16,105	60,388
Storm Water	1,435,572	975,019	460,553	186,686	26,502	620,737	---	---	---	26,082	245,144	---	26,502	100,552
Street Light Utility	187,446	157,655	29,791	10,779	---	40,570	---	---	---	---	234,775	---	---	---
Water	5,927,468	5,055,457	872,011	511,850	54,888	1,328,973	---	---	---	62,394	1,799,910	---	54,888	253,318

*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, 2023

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
Total	12,988,541	11,288,944	1,699,597	1,117,949	107,897	2,709,649	---	---	---	(328,494)	3,664,073	---	107,897	680,767
New London														
Sewer	658,144	627,667	30,477	501,861	7,490	524,848	10,017	455,772	---	---	569,715	113,942	7,490	91,000
Water	501,657	424,544	77,113	987,882	17,873	1,047,122	75,373	854,492	---	---	1,612,287	757,796	17,873	120,000
Total	1,159,801	1,052,211	107,590	1,489,743	25,363	1,571,970	85,390	1,310,264	---	---	2,182,002	871,738	25,363	211,000
New Munich														
Sewage Collection and Disposal [0]	61,204	26,697	34,507	10	2,393	32,124	---	---	---	---	---	---	2,393	28,000
Water [0]	40,760	41,582	(822)	---	19,774	(20,596)	---	---	---	---	493,412	923,000	19,750	---
Total	101,964	68,279	33,685	10	22,167	11,528	---	---	---	---	493,412	923,000	22,143	28,000
New Prague														
Ambulance	19,950	13,674	6,276	5,449	---	11,725	---	---	---	---	---	---	---	---
Economic Development Authority [29][25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric	10,150,856	9,401,810	749,046	430,942	4,867	1,175,121	---	---	90	40,000	799,938	---	4,867	---
Golf	1,175,627	1,253,039	(77,412)	22,397	16,025	(71,040)	---	---	27	(121,270)	232,642	---	16,025	103,000
Sewer	3,476,553	3,087,755	388,798	287,485	945,671	(269,388)	---	---	40	---	389,922	326,742	936,174	883,360
Storm Water	406,626	356,848	49,778	43,946	59,062	34,662	---	---	6	---	543,947	583,548	59,062	94,616
Water	1,878,048	1,393,937	484,111	145,622	121,869	507,864	---	---	36	---	1,062,214	492,636	121,869	234,710
Total	17,107,660	15,507,063	1,600,597	935,841	1,147,494	1,388,944	---	---	199	(81,270)	3,028,663	1,402,926	1,137,997	1,315,686
New Richland														
Cedar Pointe Housing	70,233	107,429	(37,196)	187	39	(37,048)	---	---	---	---	---	---	39	---
Nursing Home	5,479,180	5,489,744	(10,564)	62,734	---	52,170	---	173	---	---	10,090	---	---	16,527
Refuse Utility	84,406	103,015	(18,609)	---	---	(18,609)	---	---	---	---	---	---	---	---
Sewer Utility	336,301	384,592	(48,291)	2,948	10,300	(55,643)	---	---	---	(5,636)	---	---	10,744	117,000
Water Utility	264,042	225,808	38,234	10,736	600	48,370	---	---	---	(5,636)	---	---	1,132	52,500
Total	6,234,162	6,310,588	(76,426)	76,605	10,939	(10,760)	---	173	---	(11,272)	10,090	---	11,915	186,027
New Trier														
Water [0]	20,251	10,483	9,768	---	---	9,768	---	---	---	---	---	---	---	---
Total	20,251	10,483	9,768	---	---	9,768	---	---	---	---	---	---	---	---

*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, 2023

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
New Ulm														
District Energy [29]	973,982	1,032,712	(58,730)	66,013	---	7,283	---	---	---	---	7,579	---	---	---
Electric [29]	26,790,247	27,013,905	(223,658)	313,004	25,503	63,843	---	---	---	---	1,558,498	---	25,503	245,000
Market Rate Housing [13][29]	1,034,612	782,210	252,402	51,442	65	303,779	---	---	---	470,000	117,207	---	---	---
Natural Gas [29]	8,221,879	8,575,604	(353,725)	378,260	---	24,535	---	---	---	---	197,374	---	---	---
Public and Indian Housing [13][29]	204,038	349,320	(145,282)	143,721	---	(1,561)	---	108,680	---	(81,495)	51,680	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	1,373	---	1,373	---	80,122	---	81,495	---	---	---	---
Rental Property [13][29]	10,050	5,146	4,904	1,958	---	6,862	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	---	466,805	(466,805)	503,804	2,230	34,769	---	499,965	---	---	---	---	---	---
Wastewater [29]	4,479,936	4,119,556	360,380	558,863	169,578	749,665	---	---	---	---	858,967	---	169,578	590,000
Water [29]	3,614,250	3,572,381	41,869	165,476	45,800	161,545	---	---	---	---	628,804	---	45,800	180,000
Total	45,328,994	45,917,639	(588,645)	2,183,914	243,176	1,352,093	---	688,767	---	470,000	3,420,109	---	240,881	1,015,000
New York Mills														
Gas	1,229,847	1,089,922	139,925	2,856	---	142,781	---	---	---	213,304	142,210	---	---	---
Liquor	829,477	789,305	40,172	20,616	---	60,788	---	---	---	38,000	---	---	---	---
Sewer	501,171	383,772	117,399	38,772	34,144	122,027	37,662	---	---	120,500	17,274	---	34,144	347,000
Water	328,359	269,854	58,505	1,611	12,673	47,443	---	---	---	81,000	50,280	---	12,673	129,950
Total	2,888,854	2,532,853	356,001	63,855	46,817	373,039	37,662	---	---	452,804	209,764	---	46,817	476,950
Newfolden														
Electric	464,022	528,934	(64,912)	4,252	---	(60,660)	---	---	---	36,400	---	---	---	---
Newfolden Café	2,221	6,172	(3,951)	---	---	(3,951)	---	---	---	---	---	---	---	---
Sewer	59,828	64,394	(4,566)	1,067	1,102	(4,601)	---	---	---	400	---	---	1,102	10,500
Water	97,369	73,600	23,769	3,450	3,742	23,477	---	---	---	8,250	---	---	3,742	38,500
Total	623,440	673,100	(49,660)	8,769	4,844	(45,735)	---	---	---	45,050	---	---	4,844	49,000
Newport														
Sewer	942,058	845,943	96,115	81,095	20,896	156,314	---	---	10	---	---	---	24,212	95,160
Storm Sewer	198,611	95,644	102,967	10,794	8,709	105,052	---	---	3	---	---	---	10,015	39,000
Street Light Utility	93,833	75,743	18,090	8,320	---	26,410	---	---	---	50,000	---	---	---	---

*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, 2023

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	601,654	572,006	29,648	51,527	28,683	52,492	---	---	10	---	177,724	---	31,171	110,840
Total	1,836,156	1,589,336	246,820	151,736	58,288	340,268	---	---	23	50,000	177,724	---	65,398	245,000
Nicollet														
Economic Development Authority [29]	120,579	96,901	23,678	2,041	---	25,719	---	---	---	---	---	---	---	---
Sewer Utility	554,975	211,596	343,379	2,112	34,275	311,216	---	---	---	---	744,571	581,000	21,581	41,000
Water Utility	336,793	279,899	56,894	30,892	27,501	60,285	25,000	---	---	---	100,479	64,000	27,012	174,000
Total	1,012,347	588,396	423,951	35,045	61,776	397,220	25,000	---	---	---	845,050	645,000	48,593	215,000
Nielsville														
Electric	65,959	57,443	8,516	---	---	8,516	---	---	---	(7,453)	---	---	---	---
Garbage	6,606	4,804	1,802	---	---	1,802	---	---	---	---	---	---	---	---
Sewer	22,174	43,514	(21,340)	2,000	4,718	(24,058)	2,000	---	---	(1,640)	26,500	---	4,718	3,000
Water	23,677	39,869	(16,192)	2,000	3,331	(17,523)	2,000	---	---	(1,943)	---	---	331	3,000
Total	118,416	145,630	(27,214)	4,000	8,049	(31,263)	4,000	---	---	(11,036)	26,500	---	5,049	6,000
Nisswa														
Liquor	5,531,229	5,147,631	383,598	1,326	18,106	366,818	---	---	---	265,000	22,860	---	18,106	88,975
Sewer	769,762	707,791	61,971	111,637	54,124	119,484	---	---	---	---	81,832	---	54,124	249,000
Water	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	6,300,991	5,855,422	445,569	112,963	72,230	486,302	---	---	---	265,000	104,692	---	72,230	337,975
Norcross														
Water and Refuse [0][2]	26,810	25,392	1,418	---	---	1,418	---	---	---	(3,084)	---	---	---	---
Total	26,810	25,392	1,418	---	---	1,418	---	---	---	(3,084)	---	---	---	---
North Branch														
Electric [39]	1,064,996	466,324	598,672	187,419	74,106	711,985	---	---	---	---	83,321	---	74,106	3,353,000
Liquor	4,004,734	3,929,722	75,012	5,429	---	80,441	---	---	---	100,000	---	445,822	---	89,111
Sewer	1,893,357	1,476,249	417,108	726,960	147,481	996,587	---	---	---	---	---	---	147,481	660,000
Storm Sewer Utility	504,861	748,441	(243,580)	26,773	9,303	(226,110)	---	---	---	(50,000)	62,756	---	9,303	5,000
Water [39]	2,209,988	1,839,206	370,782	287,352	107,559	550,575	---	---	---	---	725,542	---	107,559	768,000

*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, 2023

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
Total	9,677,936	8,459,942	1,217,994	1,233,933	338,449	2,113,478	---	---	---	50,000	871,619	445,822	338,449	4,875,111
North Mankato														
Hotel	254,167	256,876	(2,709)	501,304	319,460	179,135	---	---	---	1,280,095	---	---	132,632	---
Recycling	542,462	454,825	87,637	---	6,388	81,249	---	---	---	(40,000)	---	---	5,534	95,000
Sewer	2,778,779	2,500,075	278,704	22,127	61,963	238,868	---	---	---	205,000	945	---	33,444	132,375
Solid Waste	840,330	770,019	70,311	1,760	3,708	68,363	---	---	---	45,000	---	---	3,708	15,000
Storm Water	548,914	353,743	195,171	539	16,590	179,120	---	---	---	28,250	270,235	---	15,304	90,000
Water	2,408,758	2,222,651	186,107	23,003	80,602	128,508	---	---	---	257,000	653,865	---	44,891	312,925
Total	7,373,410	6,558,189	815,221	548,733	488,711	875,243	---	---	---	1,775,345	925,045	---	235,513	645,300
North Oaks														
Utilities	410,400	444,075	(33,675)	37,418	---	3,743	---	---	18,990	---	---	---	---	---
Total	410,400	444,075	(33,675)	37,418	---	3,743	---	---	18,990	---	---	---	---	---
North Saint Paul														
Electric	11,660,434	10,093,553	1,566,881	532,368	26,615	2,072,634	---	7,957	---	300,000	41,200	---	26,615	154,463
Fiber Optics	214,176	160,177	53,999	---	---	53,999	---	---	---	---	---	---	---	---
Solid Waste	1,031,341	1,050,256	(18,915)	60,613	1,271	40,427	---	---	---	60,000	---	---	1,271	51,600
Surface Water	968,318	648,236	320,082	264,413	116,716	467,779	---	---	52,333	189,430	1,228,674	---	116,716	344,830
Wastewater	2,560,648	1,956,458	604,190	193,874	119,624	678,440	---	---	53,719	183,515	398,543	---	119,624	545,862
Water	2,154,579	1,089,857	1,064,722	258,073	150,824	1,171,971	---	---	12,636	648,417	1,406,630	---	150,824	462,549
Total	18,589,496	14,998,537	3,590,959	1,309,341	415,050	4,485,250	---	7,957	118,688	1,381,362	3,075,047	---	415,050	1,559,304
Northfield														
Garbage	1,004,607	1,001,467	3,140	114,501	---	117,641	---	---	---	---	---	---	---	---
Liquor	2,863,638	2,793,541	70,097	108,683	---	178,780	---	---	---	50,000	---	---	---	---
Municipal Hospital [29]	129,927,645	142,959,020	(13,031,375)	4,982,914	70,000	(8,118,461)	---	---	---	---	1,469,227	4,762,821	70,000	11,234,249
Storm Water Drainage	1,313,923	890,634	423,289	262,769	54,511	631,547	---	80,757	76,394	18,951	2,559,607	2,967,780	54,511	60,000
Wastewater	5,106,902	3,774,014	1,332,888	684,231	199,590	1,817,529	---	---	---	813	3,060,096	14,272,220	199,590	190,095
Water	2,621,302	2,313,064	308,238	385,105	78	693,265	---	---	---	2,454	1,268,463	---	78	2,788
Total	142,838,017	153,731,740	(10,893,723)	6,538,203	324,179	(4,679,699)	---	80,757	76,394	72,218	8,357,393	22,002,821	324,179	11,487,132

*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, 2023

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
Northome														
Liquor	344,599	357,507	(12,908)	32	---	(12,876)	---	---	---	---	---	---	---	---
Sewer	64,643	56,435	8,208	---	15,740	(7,532)	---	---	---	(15,774)	---	---	15,740	23,663
Water	96,720	127,574	(30,854)	---	23,807	(54,661)	---	---	---	(12,816)	---	---	23,807	50,495
Total	505,962	541,516	(35,554)	32	39,547	(75,069)	---	---	---	(28,590)	---	---	39,547	74,158
Northrop														
Sewer	57,974	134,951	(76,977)	2,294	21,690	(96,373)	---	---	---	---	---	---	21,690	19,000
Water	59,912	43,666	16,246	18	2,623	13,641	---	---	---	---	---	---	2,623	17,000
Total	117,886	178,617	(60,731)	2,312	24,313	(82,732)	---	---	---	---	---	---	24,313	36,000
Norwood Young America														
Harbor at Peace	1,955,862	1,824,733	131,129	30,279	66,261	95,147	---	---	---	---	133,810	---	107,886	209,999
Sewer	795,042	750,222	44,820	33,694	25,966	52,548	---	---	---	153,630	62,596	---	27,042	319,865
Water	917,495	799,611	117,884	56,249	91,489	82,644	---	---	---	60,657	39,474	---	91,522	408,407
Total	3,668,399	3,374,566	293,833	120,222	183,716	230,339	---	---	---	214,287	235,880	---	226,450	938,271
Oak Grove														
Sewer - Lake George	102,186	142,332	(40,146)	44,889	2,926	1,817	9,080	---	---	---	28,056	---	3,100	25,000
Sewer - The Ponds	208,948	198,923	10,025	12,299	2,107	20,217	---	---	---	---	---	---	2,107	---
Street Light Utility	10,240	4,969	5,271	4,922	---	10,193	539	---	---	---	---	---	---	---
Water - Lake George	44,631	53,158	(8,527)	1,348	---	(7,179)	---	---	---	---	---	---	---	---
Water - The Ponds	176,499	188,414	(11,915)	12,920	83	922	---	---	---	---	---	---	---	---
Total	542,504	587,796	(45,292)	76,378	5,116	25,970	9,619	---	---	---	28,056	---	5,207	25,000
Oak Park Heights														
Sewer	1,063,645	964,681	98,964	59,630	---	158,594	---	---	---	234,827	---	---	---	---
Storm Sewer	99,665	64,004	35,661	11,804	---	47,465	---	---	---	5,050	---	---	---	---
Water	945,853	647,732	298,121	58,080	61,617	294,584	---	---	---	442,070	---	---	---	---
Total	2,109,163	1,676,417	432,746	129,514	61,617	500,643	---	---	---	681,947	---	---	---	---

*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, 2023

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
Oakdale														
Ambulance [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	4,554,099	3,834,548	719,551	140,584	---	860,135	---	---	---	1,115,000	---	---	---	---
Street Light Utility	612,230	787,949	(175,719)	46,629	---	(129,090)	---	---	---	140,211	8,740	---	---	---
Surface Water	---	---	---	---	---	---	---	---	---	(1,288,674)	---	---	---	---
Water	3,036,312	2,985,838	50,474	854,091	---	904,565	---	---	571,734	1,075,000	6,991	---	---	---
Total	8,202,641	7,608,335	594,306	1,041,304	---	1,635,610	---	---	571,734	1,041,537	15,731	---	---	---
Odessa														
Sewer	20,000	64,345	(44,345)	11,893	9,109	(41,561)	10,223	---	---	---	6,162	---	6,900	4,000
Water	44,751	52,933	(8,182)	10,223	2,297	(256)	10,223	---	---	---	---	---	2,297	15,000
Total	64,751	117,278	(52,527)	22,116	11,406	(41,817)	20,446	---	---	---	6,162	---	9,197	19,000
Odin														
Sewage Collection and Disposal [0]	25,427	25,972	(545)	---	---	(545)	---	---	---	---	---	---	---	---
Water [0]	15,498	28,389	(12,891)	200	205	(12,896)	---	---	---	---	---	---	205	4,007
Total	40,925	54,361	(13,436)	200	205	(13,441)	---	---	---	---	---	---	205	4,007
Ogema														
Municipal Liquor Store [0]	440,079	363,398	76,681	11,026	---	87,707	---	---	---	2,000	---	---	---	---
Sewage Collection and Disposal [0]	15,094	29,304	(14,210)	---	---	(14,210)	---	---	---	(2,000)	---	---	---	---
Water [0]	30,471	31,495	(1,024)	---	---	(1,024)	---	---	---	---	---	---	---	---
Total	485,644	424,197	61,447	11,026	---	72,473	---	---	---	---	---	---	---	---
Ogilvie														
Liquor	891,508	829,980	61,528	264	---	61,792	---	---	---	14,500	5,268	---	---	---
Sewer	132,370	149,136	(16,766)	3,257	3,526	(17,035)	---	304,779	---	---	162,462	52,861	3,526	4,000
Water	129,677	119,171	10,506	5,768	21,108	(4,834)	---	155,560	---	---	470,248	427,000	21,108	18,000
Total	1,153,555	1,098,287	55,268	9,289	24,634	39,923	---	460,339	---	14,500	637,978	479,861	24,634	22,000
Okabena														
Liquor	365,117	363,724	1,393	758	2,310	(159)	---	---	---	---	17,758	---	---	---

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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, 2023

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	53,235	27,865	25,370	---	1	25,369	---	---	---	---	---	---	---	---
Water	70,856	65,254	5,602	37,383	6,333	36,652	---	---	---	---	---	---	6,333	8,000
Total	489,208	456,843	32,365	38,141	8,644	61,862	---	---	---	---	17,758	---	6,333	8,000
Oklee														
Sewer	50,981	130,700	(79,719)	---	346	(80,065)	---	---	---	---	---	---	346	3,000
Water	104,818	165,989	(61,171)	---	937	(62,108)	---	---	---	---	---	---	937	50,000
Total	155,799	296,689	(140,890)	---	1,283	(142,173)	---	---	---	---	---	---	1,283	53,000
Olivia														
Bayberry Court [0]	128,367	136,044	(7,677)	---	---	(7,677)	---	---	---	784,451	---	---	19,773	455,000
Electric Utility	3,284,644	3,014,085	270,559	177,831	59,071	389,319	---	---	---	238,964	242,069	---	52,158	49,203
Liquor	1,155,575	1,165,115	(9,540)	11,669	---	2,129	---	---	---	---	---	---	---	---
Storm Sewer Utility	264,259	204,920	59,339	34,716	83,970	10,085	---	---	---	90,500	468,298	---	83,970	64,250
Utility Reserve	113,923	1,375	112,548	9,706	---	122,254	---	---	---	---	---	---	---	---
Wastewater Utility	664,641	778,244	(113,603)	25,358	36,800	(125,045)	---	---	---	(98,448)	1,828,344	---	36,800	174,500
Water Utility	746,104	957,858	(211,754)	18,407	58,265	(251,612)	---	---	---	(113,851)	2,820,343	3,998,915	45,265	175,250
Total	6,357,513	6,257,641	99,872	277,687	238,106	139,453	---	---	---	901,616	5,359,054	3,998,915	237,966	918,203
Onamia														
Sewer	186,716	362,032	(175,316)	23,989	16,372	(167,699)	---	23,459	---	---	152,912	---	16,372	16,564
Water	204,479	174,749	29,730	25,655	4,092	51,293	---	1,987	18,936	---	53,131	---	4,092	4,141
Total	391,195	536,781	(145,586)	49,644	20,464	(116,406)	---	25,446	18,936	---	206,043	---	20,464	20,705
Ormsby														
Sewer Fund	62,861	102,976	(40,115)	3,482	10,192	(46,825)	---	---	---	---	---	---	10,192	12,000
Water Fund	38,974	33,903	5,071	---	7,341	(2,270)	---	---	---	---	---	---	7,341	14,060
Total	101,835	136,879	(35,044)	3,482	17,533	(49,095)	---	---	---	---	---	---	17,533	26,060
Orono														
Cable	68,368	68,041	327	(14)	---	313	---	---	---	---	29,233	---	---	---
Golf	441,609	492,173	(50,564)	160	---	(50,404)	---	---	---	---	---	---	---	---
Recycling	255,612	242,499	13,113	25,842	---	38,955	---	---	---	---	---	---	---	---

*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, 2023

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	2,276,657	2,078,231	198,426	575,309	---	773,735	---	---	451,305	1,046,750	1,073,996	---	---	---
Storm Water	765,622	486,169	279,453	110,122	---	389,575	---	---	---	1,003,600	289	---	---	---
Water	1,660,476	1,283,620	376,856	89,981	13,191	453,646	---	---	---	1,010,499	859,360	---	13,191	85,000
Total	5,468,344	4,650,733	817,611	801,400	13,191	1,605,820	---	---	451,305	3,060,849	1,962,878	---	13,191	85,000
Oronoco														
Sewer Utility	---	33,120	(33,120)	---	---	(33,120)	---	---	---	---	---	---	---	---
Water Utility	251,601	341,267	(89,666)	390	4,433	(93,709)	---	---	---	---	---	---	4,644	64,000
Total	251,601	374,387	(122,786)	390	4,433	(126,829)	---	---	---	---	---	---	4,644	64,000
Orr														
Aiport	39,953	203,262	(163,309)	18,675	---	(144,634)	---	9,000	75,757	(6,500)	135,000	---	---	---
Liquor	740,838	728,111	12,727	4,248	---	16,975	---	---	---	30,500	1,690	---	---	---
Sewer	105,112	151,215	(46,103)	2,663	8,160	(51,600)	---	90,000	---	(7,000)	282,941	---	8,160	4,000
Water	68,940	89,735	(20,795)	2,664	---	(18,131)	---	---	---	(6,000)	57,995	---	---	---
Total	954,843	1,172,323	(217,480)	28,250	8,160	(197,390)	---	99,000	75,757	11,000	477,626	---	8,160	4,000
Ortonville														
Golf	318,003	410,853	(92,850)	6,210	6,529	(93,169)	---	---	---	(20,000)	38,650	---	1,770	12,222
Light	2,649,632	2,689,715	(40,083)	182,057	19,316	122,658	---	---	4,378	284,856	60,968	---	---	---
Ortonville Area Health Services [14]	36,243,508	35,535,975	707,533	5,959,410	818,173	5,848,770	---	430,346	---	---	748,110	---	457,460	1,889,787
Sewer	640,874	403,532	237,342	(33,818)	9,772	193,752	---	---	---	45,888	305,467	249,294	9,772	59,193
Storm Water	210,910	26,085	184,825	398,817	8,967	574,675	---	---	398,817	---	906,071	468,502	8,967	40,041
Water	979,248	620,239	359,009	458,676	19,810	797,875	---	---	406,497	87,179	577,590	101,624	19,810	171,114
Total	41,042,175	39,686,399	1,355,776	6,971,352	882,567	7,444,561	---	430,346	809,692	397,923	2,636,856	819,420	497,779	2,172,357
Osakis														
Garbage and Recycling [0]	133,769	129,982	3,787	86	---	3,873	---	---	---	---	---	---	---	---
Liquor	1,060,352	1,047,800	12,552	62,977	---	75,529	---	---	---	5,000	---	---	---	---
Sewer	351,117	428,060	(76,943)	41,968	40,595	(75,570)	---	---	---	---	57,206	---	40,595	109,000
Water	541,944	522,579	19,365	32,306	48,947	2,724	---	---	---	---	76,227	---	48,947	92,000
Total	2,087,182	2,128,421	(41,239)	137,337	89,542	6,556	---	---	---	5,000	133,433	---	89,542	201,000

*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, 2023

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
Oslo														
Garbage	47,152	44,093	3,059	---	---	3,059	---	---	---	---	---	---	---	---
Sewer	93,487	55,107	38,380	---	13,426	24,954	---	---	---	2,965	50,457	---	10,461	5,200
Water	168,033	206,210	(38,177)	---	19,315	(57,492)	---	---	---	2,965	50,457	---	16,350	30,800
Total	308,672	305,410	3,262	---	32,741	(29,479)	---	---	---	5,930	100,914	---	26,811	36,000
Osseo														
Sewer	647,284	726,365	(79,081)	67,295	54,601	(66,387)	---	---	23,317	34,270	82,673	---	54,601	122,714
Storm Water	239,585	127,339	112,246	33,802	8,625	137,423	---	---	---	117,319	---	---	8,625	46,107
Water	491,687	614,642	(122,955)	189,653	11,525	55,173	---	---	---	95,315	---	---	11,525	47,471
Total	1,378,556	1,468,346	(89,790)	290,750	74,751	126,209	---	---	23,317	246,904	82,673	---	74,751	216,292
Ostrander														
Sewer [0]	80,141	40,380	39,761	11,014	36,484	14,291	11,014	---	---	---	---	---	17,754	18,730
Water [0]	89,431	24,310	65,121	17,984	36,777	46,328	17,970	---	---	---	---	---	15,013	21,764
Total	169,572	64,690	104,882	28,998	73,261	60,619	28,984	---	---	---	---	---	32,767	40,494
Otsego														
Sewer	4,082,829	3,535,347	547,482	3,050,808	1,055,107	2,543,183	---	---	73,411	242,600	14,254,230	16,908,334	1,055,107	28,694,478
Storm Water	143,961	224,368	(80,407)	64,557	---	(15,850)	38,000	---	---	---	---	---	---	---
Water	3,517,118	2,341,225	1,175,893	573,551	92,933	1,656,511	---	---	20,000	80,150	4,157,443	---	92,933	1,125,800
Total	7,743,908	6,100,940	1,642,968	3,688,916	1,148,040	4,183,844	38,000	---	93,411	322,750	18,411,673	16,908,334	1,148,040	29,820,278
Ottertail														
Water	346,821	306,192	40,629	3,791	7,735	36,685	---	---	---	---	34,607	---	7,978	35,000
Total	346,821	306,192	40,629	3,791	7,735	36,685	---	---	---	---	34,607	---	7,978	35,000
Owatonna														
Electric	47,761,260	45,398,423	2,362,837	411,329	---	2,774,166	---	---	---	---	4,068,719	---	---	---
Gas	15,618,966	16,340,891	(721,925)	438,093	---	(283,832)	---	---	---	---	2,427,992	---	---	---
Housing Programs [29]	930,830	877,221	53,609	4,819	---	58,428	---	899,468	---	---	---	---	---	---
Sewer	5,288,154	3,005,624	2,282,530	12,716,415	316,166	14,682,779	---	1,000,000	11,035,310	605,625	24,000,798	24,009,099	316,166	1,336,000

*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, 2023

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
Storm Water	1,405,876	643,412	762,464	508,486	19,721	1,251,229	320,249	---	---		81,200	344,515	---	19,721	435,000
Water	4,954,756	4,187,783	766,973	441,552	84,914	1,123,611	---	---	---		---	661,656	---	---	---
Total	75,959,842	70,453,354	5,506,488	14,520,694	420,801	19,606,381	320,249	1,899,468	11,035,310		686,825	31,503,680	24,009,099	335,887	1,771,000
Palisade															
Liquor	219,770	243,978	(24,208)	6,526	---	(17,682)	---	---	---		---	5,495	---	---	---
Water and Sewer	104,636	126,573	(21,937)	1	---	(21,936)	---	---	1		---	---	---	---	---
Total	324,406	370,551	(46,145)	6,527	---	(39,618)	---	---	1		---	5,495	---	---	---
Park Rapids															
Liquor	3,444,320	3,315,851	128,469	59,464	---	187,933	---	---	---		60,373	16,420	---	---	---
Sewer	537,164	---	537,164	442,383	31,066	948,481	---	---	---		---	340,876	414,308	31,066	---
Storm Water	119,498	---	119,498	6,261	---	125,759	---	---	---		---	492,490	---	---	---
Water	777,786	---	777,786	1,217,446	37,007	1,958,225	---	---	---		---	1,471,616	2,457,029	41,005	93,000
Total	4,878,768	3,315,851	1,562,917	1,725,554	68,073	3,220,398	---	---	---		60,373	2,321,402	2,871,337	72,071	93,000
Parkers Prairie															
Event Center	38,980	145,330	(106,350)	15,250	---	(91,100)	---	---	---		(55,000)	---	---	---	---
Sewer	297,287	185,116	112,171	---	36,229	75,942	---	---	---		---	---	---	28,278	72,860
Water	321,203	265,588	55,615	---	79,428	(23,813)	---	---	18,000		---	---	---	72,232	139,140
Total	657,470	596,034	61,436	15,250	115,657	(38,971)	---	---	18,000		(55,000)	---	---	100,510	212,000
Paynesville															
Liquor	1,836,877	1,812,627	24,250	26,671	671	50,250	---	---	---		49,077	---	---	671	21,265
Sewer	1,666,808	1,273,637	393,171	303,304	87,158	609,317	---	---	---		63,469	123,134	---	87,970	378,000
Water	831,368	746,690	84,678	148,461	20,281	212,858	---	---	78,879		36,887	34,444	---	20,940	181,000
Total	4,335,053	3,832,954	502,099	478,436	108,110	872,425	---	---	78,879		149,433	157,578	---	109,581	580,265
Pease															
Sewage Collection and Disposal [0]	54,454	40,511	13,943	---	---	13,943	---	---	---		---	---	---	---	---
Water [0]	39,103	34,430	4,673	---	63	4,610	---	---	---		---	---	---	---	---
Total	93,557	74,941	18,616	---	63	18,553	---	---	---		---	---	---	---	---

*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, 2023

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
Pelican Rapids														
Liquor	1,744,985	1,564,545	180,440	8,620	---	189,060	---	---	---	299,712	---	---	---	---
Sewer	1,705,035	1,310,286	394,749	64,192	105,015	353,926	---	---	61,873	(182,839)	344,962	---	117,510	727,325
Water	703,363	453,963	249,400	104,464	22,756	331,108	---	---	80,070	(50,460)	209,398	---	24,389	152,550
Total	4,153,383	3,328,794	824,589	177,276	127,771	874,094	---	---	141,943	66,413	554,360	---	141,899	879,875
Pemberton														
Garbage	23,824	23,221	603	109	---	712	---	---	---	---	---	---	---	---
Sewer	61,802	36,731	25,071	682	---	25,753	---	---	---	---	---	---	---	---
Water	43,909	57,722	(13,813)	---	2,471	(16,284)	---	---	---	---	---	---	2,471	10,000
Total	129,535	117,674	11,861	791	2,471	10,181	---	---	---	---	---	---	2,471	10,000
Pennock														
Sewer	71,047	94,174	(23,127)	356	14,634	(37,405)	---	---	---	---	---	---	14,634	45,000
Water	59,092	84,040	(24,948)	32,514	22,541	(14,975)	13,775	---	18,000	---	108,818	---	22,541	15,000
Total	130,139	178,214	(48,075)	32,870	37,175	(52,380)	13,775	---	18,000	---	108,818	---	37,175	60,000
Pequot Lakes														
Sewer	396,016	337,917	58,099	42,739	9,660	91,178	---	---	---	---	7,764	---	9,660	29,500
Water	342,824	324,999	17,825	30,992	27,690	21,127	---	---	---	---	---	---	27,690	94,500
Total	738,840	662,916	75,924	73,731	37,350	112,305	---	---	---	---	7,764	---	37,350	124,000
Perham														
Gas	8,590,948	7,833,490	757,458	128,364	52,690	833,132	---	---	---	203,537	547,924	---	52,690	416,000
Liquor	4,514,485	3,925,767	588,718	115,375	2,622	701,471	---	---	---	484,179	---	---	---	---
Recycling	117,793	94,997	22,796	7,667	---	30,463	---	---	---	---	---	---	---	---
Sewer and Wastewater	1,469,790	1,316,307	153,483	150,254	17,528	286,209	---	---	---	234,926	181,346	---	17,528	162,000
Water	966,958	712,146	254,812	216,835	23,377	448,270	---	---	---	266,866	51,382	---	23,377	139,000
Total	15,659,974	13,882,707	1,777,267	618,495	96,217	2,299,545	---	---	---	1,189,508	780,652	---	93,595	717,000
Perley														
Perley-Lee Township Fire Department	---	5,452	(5,452)	9,307	102	3,753	---	---	---	1,206	---	---	---	---

*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, 2023

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
Perley-Lee Township Rescue Squad	---	---	---	50	---	50	---	---	---	---	---	---	---	---
Refuse or Garbage Collection	17,646	19,207	(1,561)	---	---	(1,561)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	21,115	22,984	(1,869)	---	6,425	(8,294)	---	---	---	---	---	---	6,425	7,771
Water	24,250	28,823	(4,573)	---	---	(4,573)	---	---	---	---	---	---	---	---
Total	63,011	76,466	(13,455)	9,357	6,527	(10,625)	---	---	---	1,206	---	---	6,425	7,771
Peterson														
Campground [0]	15,413	8,135	7,278	---	---	7,278	---	---	---	---	5,226	---	---	---
Electric [0]	192,314	162,118	30,196	3,425	---	33,621	---	---	---	60,000	---	---	---	---
Refuse or Garbage Collection [0]	25,461	27,447	(1,986)	---	---	(1,986)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	72,809	69,829	2,980	2,444	18,438	(13,014)	---	---	---	---	2,975	---	11,438	7,000
Water [0]	50,189	19,534	30,655	1,458	---	32,113	---	---	---	---	---	---	---	---
Total	356,186	287,063	69,123	7,327	18,438	58,012	---	---	---	60,000	8,201	---	11,438	7,000
Pierz														
Electric [0]	1,251,994	1,116,951	135,043	109,042	---	244,085	---	---	---	(100,000)	---	---	---	---
Golf Course [0]	538,909	617,132	(78,223)	48,145	---	(30,078)	21,855	---	---	---	944,625	---	---	---
Solid Waste [0]	94,834	120,332	(25,498)	7,698	---	(17,800)	---	---	---	---	---	---	---	---
Storm Water [0]	60,367	1,900	58,467	---	---	58,467	---	---	---	---	---	---	---	---
Total	1,946,104	1,856,315	89,789	164,885	---	254,674	21,855	---	---	(100,000)	944,625	---	---	---
Pillager														
Sewer	184,437	240,828	(56,391)	29,556	5,950	(32,785)	29,556	---	---	---	7,233	---	5,128	68,377
Water	166,567	182,661	(16,094)	12,054	2,603	(6,643)	11,554	---	---	(36,258)	---	---	2,245	29,673
Total	351,004	423,489	(72,485)	41,610	8,553	(39,428)	41,110	---	---	(36,258)	7,233	---	7,373	98,050
Pine City														
Housing and Redevelopment Authority [29] [12]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	2,430,754	2,329,945	100,809	8,837	---	109,646	---	---	---	279,895	---	---	---	---
Sewer	855,999	575,757	280,242	46,988	46,871	280,359	---	---	---	(32,226)	760,829	---	51,502	143,980
Water	1,362,808	597,576	765,232	93,680	83,457	775,455	---	---	---	(38,365)	106,018	---	124,760	548,020

*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, 2023

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	4,649,561	3,503,278	1,146,283	149,505	130,328	1,165,460	---	---	---	209,304	866,847	---	176,262	692,000
Pine Island														
Cemetery	34,025	41,312	(7,287)	34,464	---	27,177	---	---	---	(4,000)	15,473	---	---	---
Deputy Registrar	108,204	168,425	(60,221)	17,511	---	(42,710)	---	---	16,646	---	---	---	---	---
Evergreen Place	285,577	256,140	29,437	27,105	178	56,364	---	---	---	4,181	---	---	1,066	87,000
Sewer	837,819	1,143,530	(305,711)	29,461	44,489	(320,739)	---	---	---	122,128	1,420,258	1,715,500	---	---
Water	585,931	780,046	(194,115)	37,295	53,450	(210,270)	---	---	---	122,128	1,595,425	1,934,500	2,348	60,691
Total	1,851,556	2,389,453	(537,897)	145,836	98,117	(490,178)	---	---	16,646	244,437	3,031,156	3,650,000	3,414	147,691
Pine River														
Water	194,572	155,991	38,581	479,361	2,233	515,709	---	---	476,332	(26,976)	494,873	114,983	2,203	13,000
Total	194,572	155,991	38,581	479,361	2,233	515,709	---	---	476,332	(26,976)	494,873	114,983	2,203	13,000
Pipestone														
Garbage	510,331	391,981	118,350	12,336	---	130,686	---	---	---	116,500	---	---	---	---
Liquor	2,040,192	1,807,832	232,360	17,754	---	250,114	---	---	---	143,000	---	---	---	---
Sewer	1,252,750	1,486,939	(234,189)	382,345	106,120	42,036	---	---	352,711	29,851	949,874	909,725	106,120	552,691
Water	1,672,083	1,713,830	(41,747)	229,877	144,723	43,407	---	202,872	21,864	(91,031)	917,297	7,532	144,723	573,555
Total	5,475,356	5,400,582	74,774	642,312	250,843	466,243	---	202,872	374,575	198,320	1,867,171	917,257	250,843	1,126,246
Plainview														
Sewer	1,406,694	951,055	455,639	95,154	---	550,793	---	---	---	207,366	---	---	---	---
Water	525,537	391,538	133,999	238,735	2,545	370,189	---	---	---	154,911	---	---	2,545	15,000
Total	1,932,231	1,342,593	589,638	333,889	2,545	920,982	---	---	---	362,277	---	---	2,545	15,000
Plato														
Sewer	144,196	282,247	(138,051)	34,208	---	(103,843)	32,249	---	---	---	---	---	---	---
Water	65,455	61,760	3,695	21,559	---	25,254	19,952	---	---	---	9,691	---	---	---
Total	209,651	344,007	(134,356)	55,767	---	(78,589)	52,201	---	---	---	9,691	---	---	---
Plummer														
Sanitation	22,639	21,878	761	---	---	761	---	---	---	---	---	---	---	---

*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, 2023

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
Wastewater	90,593	38,751	51,842	1	---	51,843	---	---	1	(171,801)	171,801	---	---	---
Water	48,867	57,240	(8,373)	1	1,732	(10,104)	---	---	1	---	---	---	1,732	8,000
Total	162,099	117,869	44,230	2	1,732	42,500	---	---	2	(171,801)	171,801	---	1,732	8,000
Plymouth														
Field House	374,560	470,630	(96,070)	73,745	227	(22,552)	---	---	---	---	18,063	---	---	---
Ice Center	2,290,081	2,687,512	(397,431)	94,339	27,886	(330,978)	---	---	---	---	276,349	---	4,324	---
Plymouth Towne Square [29]	835,172	835,114	58	42,500	302,500	(259,942)	---	---	---	---	38,868	---	3,130	335,421
Solid Waste Management	1,330,697	1,657,870	(327,173)	213,773	9,126	(122,526)	---	---	---	---	---	---	---	---
Vicksburg Crossing [29]	1,352,410	973,412	378,998	95,202	186,238	287,962	---	---	---	---	161,056	---	136,238	421,251
Water and Sewer Utility	23,265,085	22,203,186	1,061,899	1,569,196	141,393	2,489,702	---	---	22,428	6,595,589	2,020,834	---	---	---
Water Resources	4,901,579	3,484,605	1,416,974	370,754	29,843	1,757,885	---	---	---	364,389	1,547,997	---	---	---
Total	34,349,584	32,312,329	2,037,255	2,459,509	697,213	3,799,551	---	---	22,428	6,959,978	4,063,167	---	143,692	756,672
Porter														
Water and Sewer	58,203	59,976	(1,773)	309	443	(1,907)	---	---	---	---	---	---	443	---
Total	58,203	59,976	(1,773)	309	443	(1,907)	---	---	---	---	---	---	443	---
Preston														
Electric	2,474,824	2,255,049	219,775	119,041	25,599	313,217	---	---	6,964	---	294,837	---	---	---
Preston Emergency Services	399,731	406,256	(6,525)	33,427	---	26,902	---	---	4,175	---	---	---	---	---
Sewer	520,736	350,335	170,401	15,312	10,751	174,962	---	---	517	---	19,442	---	9,620	79,220
Storm Sewer	59,961	38,281	21,680	497	10,168	12,009	---	---	---	---	5,075	---	2,767	23,060
Water	525,697	417,878	107,819	17,718	15,115	110,422	---	---	1,134	---	137,547	---	13,588	98,230
Total	3,980,949	3,467,799	513,150	185,995	61,633	637,512	---	---	12,790	---	456,901	---	25,975	200,510
Princeton														
Airport	93,898	428,650	(334,752)	429	---	(334,323)	---	---	---	---	83,783	---	---	---
Electric [29]	7,819,785	7,811,228	8,557	181,852	149,767	40,642	---	---	---	---	1,800,303	6,564,625	149,767	680,000
Liquor	5,784,215	4,877,071	907,144	92,900	---	1,000,044	---	---	---	34,128	28,930	---	---	---
Sanitary Sewer	1,642,485	1,347,880	294,605	18,110	253,237	59,478	---	---	---	---	111,861	---	253,237	424,000
Water [29]	1,319,858	1,066,599	253,259	80,225	45,001	288,483	---	---	---	---	115,752	---	45,001	387,000

*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, 2023

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
Total	16,660,241	15,531,428	1,128,813	373,516	448,005	1,054,324	---	---	---	34,128	2,140,629	6,564,625	448,005	1,491,000
Prinsburg														
Senior Housing	27,235	23,515	3,720	2,765	2,936	3,549	---	---	---	---	---	---	3,051	7,668
Sewer	209,554	166,575	42,979	608	57,158	(13,571)	---	---	---	---	---	---	55,880	57,000
Water	69,733	100,270	(30,537)	3,123	8,462	(35,876)	---	---	---	---	---	---	8,509	3,000
Total	306,522	290,360	16,162	6,496	68,556	(45,898)	---	---	---	---	---	---	67,440	67,668
Prior Lake														
Sewer	4,689,458	3,689,753	999,705	262,438	113,488	1,148,655	---	---	---	666,631	752,678	---	19,242	130,000
Water Quality	1,413,198	819,451	593,747	168,749	---	762,496	---	---	27,017	110,000	1	---	---	---
Water Utility	6,063,587	4,361,701	1,701,886	376,836	19,242	2,059,480	---	---	86	1,495,653	49,573	---	19,242	130,000
Total	12,166,243	8,870,905	3,295,338	808,023	132,730	3,970,631	---	---	27,103	2,272,284	802,252	---	38,484	260,000
Proctor														
Liquor	1,229,656	1,198,767	30,889	9,011	---	39,900	---	---	---	5,286	7,523	---	---	---
Municipal Golf Course	---	72,401	(72,401)	59,198	---	(13,203)	---	---	---	(20,000)	---	---	---	---
Public Utilities	3,833,388	3,473,556	359,832	281,869	---	641,701	---	---	---	---	---	---	---	---
Sewer	526,000	592,525	(66,525)	56,443	---	(10,082)	---	---	---	---	---	---	---	---
Total	5,589,044	5,337,249	251,795	406,521	---	658,316	---	---	---	(14,714)	7,523	---	---	---
Racine														
Sewer	90,629	76,186	14,443	---	---	14,443	---	---	---	---	30,543	---	---	---
Water	144,910	95,574	49,336	316	---	49,652	---	---	---	44,710	---	---	---	---
Total	235,539	171,760	63,779	316	---	64,095	---	---	---	44,710	30,543	---	---	---
Ramsey														
Recycling Utility	456,106	527,182	(71,076)	72,156	---	1,080	---	---	---	---	---	---	---	---
Sewer Utility	1,994,465	2,209,802	(215,337)	889,725	---	674,388	---	---	---	32,974	1,615,968	---	---	---
Storm Water Utility	1,252,659	864,721	387,938	148,852	---	536,790	---	---	---	40,000	748,086	---	---	---
Street Light Utility	234,607	173,924	60,683	64,707	---	125,390	---	---	---	27,000	---	---	---	---
Water Utility	3,574,961	2,062,314	1,512,647	2,072,731	---	3,585,378	---	---	---	(25,550)	5,314,052	---	---	---
Total	7,512,798	5,837,943	1,674,855	3,248,171	---	4,923,026	---	---	---	74,424	7,678,106	---	---	---

*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, 2023

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
Randall														
Electric	525,151	480,580	44,571	23,651	---	68,222	---	---	2	---	---	---	---	---
Liquor	821,056	813,244	7,812	54,013	---	61,825	---	---	10	30,000	---	---	---	---
Natural Gas	255,749	202,944	52,805	3,942	---	56,747	---	---	2	30,000	---	---	---	---
Sewer	105,023	115,334	(10,311)	15,689	18,094	(12,716)	13,220	---	896	---	179,497	417,500	18,094	36,500
Solid Waste	53,763	50,971	2,792	6,159	---	8,951	---	1,531	766	---	---	---	---	---
Water	123,494	394,675	(271,181)	199,028	24,062	(96,215)	13,609	118,129	59,067	---	168,907	417,500	24,062	74,500
Total	1,884,236	2,057,748	(173,512)	302,482	42,156	86,814	26,829	119,660	60,743	60,000	348,404	835,000	42,156	111,000
Randolph														
Water [0]	92,454	45,072	47,382	---	---	47,382	---	---	---	---	18,624	---	---	---
Total	92,454	45,072	47,382	---	---	47,382	---	---	---	---	18,624	---	---	---
Ranier														
Liquor	508,923	480,272	28,651	24,165	---	52,816	---	---	---	---	---	---	---	---
Water and Sewer	388,357	437,018	(48,661)	2,049	31,320	(77,932)	---	---	---	---	---	---	31,320	23,000
Total	897,280	917,290	(20,010)	26,214	31,320	(25,116)	---	---	---	---	---	---	31,320	23,000
Raymond														
Sewer	172,206	189,780	(17,574)	1,287	36,721	(53,008)	---	---	---	---	---	---	36,721	38,000
Water	112,166	81,320	30,846	51,296	15,047	67,095	48,436	---	---	---	45,658	---	15,047	45,000
Total	284,372	271,100	13,272	52,583	51,768	14,087	48,436	---	---	---	45,658	---	51,768	83,000
Red Lake Falls														
Garbage	206,855	166,107	40,748	---	---	40,748	---	---	---	---	---	---	---	---
Sewer	224,202	266,600	(42,398)	---	---	(42,398)	69,498	---	---	---	86,692	---	10,266	58,150
Water	332,942	360,018	(27,076)	---	---	(27,076)	199,296	---	---	---	519,097	---	32,923	168,931
Total	763,999	792,725	(28,726)	---	---	(28,726)	268,794	---	---	---	605,789	---	43,189	227,081
Red Wing														
Ambulance	3,607,720	3,347,333	260,387	105,110	---	365,497	---	---	88,790	(250,000)	137,866	---	---	---
Incinerator	5,109,237	5,347,922	(238,685)	171,042	201,301	(268,944)	---	---	108,267	---	25,866	---	201,301	445,000

*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, 2023

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
Marina	770,368	721,219	49,149	---	---	49,149	---	---	---	---	---	---	---	---
Refuse Collection and Recycling	3,523,974	3,302,386	221,588	76,821	---	298,409	---	---	---	---	---	---	---	---
Sewer Utility	6,916,700	5,995,051	921,649	356,947	12,917	1,265,679	---	---	---	421,497	2,510,157	---	12,917	332,000
Storm Water	1,383,995	1,039,737	344,258	122,300	---	466,558	---	---	7,500	92,000	205,813	---	---	---
Water Utility	4,630,059	3,431,631	1,198,428	259,411	18,362	1,439,477	---	---	---	666,125	2,353,898	---	18,362	1,020,000
Total	25,942,053	23,185,279	2,756,774	1,091,631	232,580	3,615,825	---	---	204,557	929,622	5,233,600	---	232,580	1,797,000
Redwood Falls														
Electric Utility	7,260,783	6,388,185	872,598	202,972	192,317	883,253	---	---	---	396,785	2,134,566	5,210,000	192,317	404,000
Liquor	2,643,204	2,606,529	36,675	24,392	1,050	60,017	---	---	---	120,000	---	---	1,050	---
Sewer Utility	1,243,778	1,132,681	111,097	130,067	217,385	23,779	---	---	30,487	71,020	902,511	543,400	217,385	107,378
Storm Sewer Utility	377,620	283,200	94,420	361,074	84,585	370,909	---	61,829	238,251	23,258	812,431	257,400	84,585	5,834
Water Utility	1,818,236	1,492,803	325,433	90,679	275,288	140,824	---	---	17,661	105,347	328,633	629,200	275,288	384,096
Total	13,343,621	11,903,398	1,440,223	809,184	770,625	1,478,782	---	61,829	286,399	716,410	4,178,141	6,640,000	770,625	901,308
Remer														
Airport	2,021	2,418	(397)	10	---	(387)	---	---	---	---	---	---	---	---
Ambulance	163,461	535,538	(372,077)	175,825	---	(196,252)	164,425	---	---	(33,000)	---	---	---	---
Liquor	1,093,709	1,054,920	38,789	172	---	38,961	---	---	---	19,000	1,600	---	---	---
Sewer	105,063	58,245	46,818	8,018	8,126	46,710	---	---	---	4,200	16,099	---	8,126	18,781
Storm Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	82,588	112,366	(29,778)	4,335	7,905	(33,348)	---	---	---	---	1,625	---	7,905	10,000
Water/Sewer Maintenance	---	---	---	---	---	---	---	---	---	(4,200)	---	---	---	---
Total	1,446,842	1,763,487	(316,645)	188,360	16,031	(144,316)	164,425	---	---	(14,000)	19,324	---	16,031	28,781
Renville														
Sewer Utility	491,840	601,292	(109,452)	45,847	3,829	(67,434)	---	---	---	(42,000)	---	---	3,886	198,000
Water Utility	200,265	295,744	(95,479)	135,620	519	39,622	121,240	---	---	42,000	---	---	634	16,000
Total	692,105	897,036	(204,931)	181,467	4,348	(27,812)	121,240	---	---	---	---	---	4,520	214,000
Revere														
Refuse	4,031	4,101	(70)	---	---	(70)	---	---	---	---	---	---	---	---

*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, 2023

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	28,913	56,234	(27,321)	208	2,937	(30,050)	---	---	---	---	---	---	2,937	1,800
Water	22,819	50,378	(27,559)	1,266	2,143	(28,436)	---	---	---	---	---	---	2,143	3,151
Total	55,763	110,713	(54,950)	1,474	5,080	(58,556)	---	---	---	---	---	---	5,080	4,951
Rice														
Sewer	300,502	327,459	(26,957)	38,134	2,288	8,889	---	---	5	---	6,000	---	2,288	70,000
Storm Water	33,336	---	33,336	---	---	33,336	---	---	---	---	---	---	---	---
Water	395,531	290,751	104,780	42,826	---	147,606	---	---	10,006	---	6,000	---	---	---
Total	729,369	618,210	111,159	80,960	2,288	189,831	---	---	10,011	---	12,000	---	2,288	70,000
Rice Lake														
Sewer Fund	353,142	393,068	(39,926)	117,717	2,763	75,028	86,556	---	---	32	18,550	---	30,964	173,145
Water Fund	407,251	482,483	(75,232)	295,025	4,040	215,753	51,654	---	13,345	34	196,562	---	21,358	116,601
Total	760,393	875,551	(115,158)	412,742	6,803	290,781	138,210	---	13,345	66	215,112	---	52,322	289,746
Richfield														
Liquor	13,935,832	12,634,574	1,301,258	99,645	---	1,400,903	---	---	---	897,926	---	---	---	---
Storm Sewer	2,219,957	2,384,416	(164,459)	485,394	211,922	109,013	---	---	10,000	---	92,626	---	211,922	445,000
Water and Sewer	10,241,076	9,017,204	1,223,872	424,574	171,674	1,476,772	---	---	10,000	300,000	4,111,251	---	171,674	555,000
Total	26,396,865	24,036,194	2,360,671	1,009,613	383,596	2,986,688	---	---	20,000	1,197,926	4,203,877	---	383,596	1,000,000
Richmond														
Civic Arena	210,236	368,341	(158,105)	5,045	---	(153,060)	---	---	5	---	---	---	---	---
Wastewater	359,240	495,761	(136,521)	30,508	30,536	(136,549)	---	---	2	(50,000)	700,000	700,000	31,530	275,000
Water	308,559	178,029	130,530	10,432	34,281	106,681	---	---	2	(5,000)	1,218,252	1,218,252	35,665	127,000
Total	878,035	1,042,131	(164,096)	45,985	64,817	(182,928)	---	---	9	(55,000)	1,918,252	1,918,252	67,195	402,000
Riverton														
Sewage Collection and Disposal [0]	18,535	15,249	3,286	---	---	3,286	---	---	---	---	---	---	---	---
Water [0]	12,295	12,794	(499)	---	---	(499)	---	---	---	---	---	---	---	---
Total	30,830	28,043	2,787	---	---	2,787	---	---	---	---	---	---	---	---

*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, 2023

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
Robbinsdale														
Broadway Court	982,004	760,311	221,693	54,106	51,162	224,637	---	---	---	---	---	---	51,162	260,000
Deputy Registrar	552,599	555,546	(2,947)	58,293	---	55,346	---	---	46,528	50,000	---	---	---	---
Liquor	4,290,784	4,277,107	13,677	7,953	61,079	(39,449)	---	---	42	200,000	---	---	61,079	83,821
Sanitary Sewer Utility	3,129,312	1,844,834	1,284,478	78,506	55,514	1,307,470	---	---	---	19,595	749,152	725,000	53,924	581,243
Solid Waste Removal	2,240,294	1,941,846	298,448	208,632	---	507,080	---	---	63,689	200,000	---	---	---	---
Storm Sewer Utility	2,074,292	877,305	1,196,987	92,741	73,926	1,215,802	---	---	374,740	21,102	662,501	560,000	70,373	430,000
Water Utility	4,391,336	2,642,317	1,749,019	230,935	545,022	1,434,932	---	---	3,629	(1,441,138)	3,792,368	4,080,622	545,022	2,392,650
Total	17,660,621	12,899,266	4,761,355	731,166	786,703	4,705,818	---	---	488,628	(950,441)	5,204,021	5,365,622	781,560	3,747,714
Rochester														
Electric Utility	188,035,309	155,897,572	32,137,737	6,547,475	5,622,269	33,062,943	---	---	---	9,822,840	21,933,277	---	5,373,059	7,395,000
Parking	7,319,749	6,522,221	797,528	817,591	---	1,615,119	---	---	---	2,206,941	3,709,368	---	---	---
Sewer Utility	31,684,793	16,809,700	14,875,093	3,326,639	349,156	17,852,576	---	---	---	2,862,478	3,486,199	---	349,156	8,015,000
Storm Water Utility	9,334,369	7,076,815	2,257,554	1,375,853	---	3,633,407	---	---	---	382,717	855,427	---	---	---
Water Utility	14,608,747	12,111,428	2,497,319	775,420	66,515	3,206,224	---	---	---	297,271	3,851,427	---	---	---
Total	250,982,967	198,417,736	52,565,231	12,842,978	6,037,940	59,370,269	---	---	---	15,572,247	33,835,698	---	5,722,215	15,410,000
Rockford														
Sewer	771,239	678,790	92,449	88,743	58,363	122,829	---	---	---	36,409	49,292	---	66,757	198,000
Water	820,961	687,261	133,700	303,288	62,984	374,004	---	---	---	36,409	92,553	---	71,346	132,000
Total	1,592,200	1,366,051	226,149	392,031	121,347	496,833	---	---	---	72,818	141,845	---	138,103	330,000
Rockville														
Sewer	375,985	736,012	(360,027)	39,887	26,303	(346,443)	---	---	---	---	---	885,000	26,303	480,000
Water	301,045	293,282	7,763	73,543	6,381	74,925	16,274	5,136	---	---	---	---	6,381	131,000
Total	677,030	1,029,294	(352,264)	113,430	32,684	(271,518)	16,274	5,136	---	---	---	885,000	32,684	611,000
Rogers														
Liquor	4,679,699	4,433,864	245,835	31,493	---	277,328	---	---	---	244,200	---	---	---	---
Sewer	2,102,627	2,293,490	(190,863)	593,589	---	402,726	---	---	---	---	3,570,012	---	---	---
Storm Sewer	736,860	807,417	(70,557)	175,300	---	104,743	---	---	---	---	---	---	---	---

*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, 2023

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	2,422,225	2,115,699	306,526	949,489	73,492	1,182,523	---	---	---	---	---	47,374	---	73,492	350,000
Total	9,941,411	9,650,470	290,941	1,749,871	73,492	1,967,320	---	---	---	---	244,200	3,617,386	---	73,492	350,000
Rollingstone															
Sewer	94,406	75,624	18,782	5,443	---	24,225	---	---	---	---	45,000	---	---	---	---
Water	102,915	89,457	13,458	2,187	32,457	(16,812)	---	---	---	---	(35,000)	---	---	33,145	55,000
Total	197,321	165,081	32,240	7,630	32,457	7,413	---	---	---	---	10,000	---	---	33,145	55,000
Roscoe															
Sewer [0]	23,564	22,909	655	19,511	---	20,166	---	---	---	---	(7,950)	---	---	---	---
Water [0]	17,458	12,626	4,832	2,500	---	7,332	---	---	---	---	7,332	---	---	---	---
Total	41,022	35,535	5,487	22,011	---	27,498	---	---	---	---	(618)	---	---	---	---
Rose Creek															
Water and Sewer [0]	102,597	45,814	56,783	21,064	2,288	75,559	---	---	---	---	---	28,155	---	2,288	12,000
Total	102,597	45,814	56,783	21,064	2,288	75,559	---	---	---	---	---	28,155	---	2,288	12,000
Roseau															
Economic Development [29]	435,171	429,008	6,163	153,214	106,190	53,187	24,522	---	---	---	---	---	---	106,190	55,833
Electric	4,124,951	3,565,590	559,361	3,767	---	563,128	---	---	---	---	420,000	---	---	---	---
Garbage Collection	523,956	519,848	4,108	2,609	---	6,717	---	---	---	---	45,000	---	---	---	---
Liquor	2,198,884	1,944,571	254,313	270	---	254,583	---	---	---	---	220,000	12,000	---	---	---
Roseau Court Townhomes	234,754	246,489	(11,735)	2,498,814	88,537	2,398,542	---	---	---	---	36,071	---	---	13,364	2,261,097
Sewer Service	364,217	713,007	(348,790)	169,209	---	(179,581)	---	---	---	---	35,000	---	---	---	---
Water	459,258	674,928	(215,670)	14,259	---	(201,411)	---	---	---	---	37,000	---	---	---	---
Total	8,341,191	8,093,441	247,750	2,842,142	194,727	2,895,165	24,522	---	---	---	793,071	12,000	---	119,554	2,316,930
Rosemount															
Arena	539,572	690,170	(150,598)	23,590	---	(127,008)	---	---	---	17	(126,500)	6,995	---	---	---
Sewer	2,901,222	3,440,407	(539,185)	2,317,970	405,452	1,373,333	---	---	---	40	(1,659,493)	3,900,427	12,616,000	405,452	4,931
Storm Water	1,793,049	1,702,443	90,606	1,964,752	91,902	1,963,456	---	---	---	39	287,398	1,233,219	2,742,000	91,902	---
Street Light	251,370	237,402	13,968	3,673	---	17,641	---	---	---	---	---	---	---	---	---

*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, 2023

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	3,976,602	2,672,658	1,303,944	3,570,824	408,302	4,466,466	---	---	15,467	833,601	76,304	12,067,000	408,302	165,067
Total	9,461,815	8,743,080	718,735	7,880,809	905,656	7,693,888	---	---	15,563	(664,994)	5,216,945	27,425,000	905,656	169,998
Roseville														
Golf	500,989	622,209	(121,220)	7,194	---	(114,026)	---	---	---	---	---	---	---	10,464
Sanitary Sewer	6,630,712	4,788,374	1,842,338	443,203	81,086	2,204,455	---	---	---	---	355,243	---	---	19,845
Solid Waste and Recycling	965,219	869,967	95,252	102,699	---	197,951	---	---	88,826	---	---	---	---	---
Storm Water	2,964,884	1,901,167	1,063,717	133,860	30,314	1,167,263	---	---	---	---	619,480	---	---	19,845
Water	10,140,144	9,403,379	736,765	31,416	81,893	686,288	---	---	---	(500,000)	45,893	---	21,427	264,603
Total	21,201,948	17,585,096	3,616,852	718,372	193,293	4,141,931	---	---	88,826	(500,000)	1,020,616	---	21,427	314,757
Rothsay														
Sewer	117,089	124,353	(7,264)	---	38,600	(45,864)	---	---	---	---	---	---	38,600	30,000
Water	91,748	93,132	(1,384)	24,865	458	23,023	24,865	---	---	---	---	---	458	23,000
Total	208,837	217,485	(8,648)	24,865	39,058	(22,841)	24,865	---	---	---	---	---	39,058	53,000
Round Lake														
Electric	449,104	437,592	11,512	35,160	---	46,672	---	---	---	---	20,393	---	---	---
Gas	424,898	334,375	90,523	21,761	---	112,284	---	---	---	---	---	---	---	---
Sewer	33,416	42,109	(8,693)	11,745	506	2,546	---	---	---	---	3,235	---	---	---
Water	97,313	100,058	(2,745)	26,933	---	24,188	---	---	---	---	19,784	---	---	---
Total	1,004,731	914,134	90,597	95,599	506	185,690	---	---	---	---	43,412	---	---	---
Royalton														
Refuse [0]	125,631	133,695	(8,064)	8,722	---	658	---	---	---	200	---	---	---	---
Sewer	312,780	263,807	48,973	79,670	28,817	99,826	---	---	---	17,500	368,641	290,800	28,817	155,000
Water	321,957	222,522	99,435	159,801	28,036	231,200	32,641	---	---	53,900	493,950	532,930	28,036	132,000
Total	760,368	620,024	140,344	248,193	56,853	331,684	32,641	---	---	71,600	862,591	823,730	56,853	287,000
Rush City														
Sewer	604,245	410,035	194,210	160,437	7,276	347,371	---	---	---	93,958	700	---	7,276	49,000
Storm Sewer	74,412	43,232	31,180	701	---	31,881	---	---	---	(5,500)	9,812	---	---	---

*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, 2023

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	554,156	431,923	122,233	56,470	7,270	171,433	---	---	---	4,378	46,073	---	7,270	50,000
Total	1,232,813	885,190	347,623	217,608	14,546	550,685	---	---	---	92,836	56,585	---	14,546	99,000
Rushford														
Electric	1,769,927	1,717,738	52,189	44,455	2,423	94,221	---	---	---	85,000	23,747	---	---	---
Sewer	644,044	492,896	151,148	15,878	16,159	150,867	---	---	---	80,063	33,048	---	18,953	134,000
Water	619,925	501,575	118,350	21,298	30,564	109,084	---	---	---	168,069	463,838	---	27,911	184,000
Total	3,033,896	2,712,209	321,687	81,631	49,146	354,172	---	---	---	333,132	520,633	---	46,864	318,000
Rushford Village														
Sewage Collection and Disposal	55,858	69,040	(13,182)	2,627	633	(11,188)	---	---	---	---	---	---	658	7,325
Water	51,402	53,096	(1,694)	4,355	2,368	293	---	---	---	(11,617)	11,617	---	2,439	16,000
Total	107,260	122,136	(14,876)	6,982	3,001	(10,895)	---	---	---	(11,617)	11,617	---	3,097	23,325
Rushmore														
Electric	260,357	236,609	23,748	---	496	23,252	---	---	---	---	---	---	---	---
Sewer	76,445	66,447	9,998	1,834	508	11,324	---	---	---	---	---	---	508	24,000
Water	87,859	113,621	(25,762)	871,416	75,057	770,597	---	862,716	---	---	1,134,765	2,520,123	62,067	2,161,000
Total	424,661	416,677	7,984	873,250	76,061	805,173	---	862,716	---	---	1,134,765	2,520,123	62,575	2,185,000
Russell														
Liquor	513,361	590,696	(77,335)	17,953	5,482	(64,864)	---	---	---	(3,688)	10,757	---	---	---
Refuse	37,339	37,483	(144)	---	---	(144)	---	---	---	---	---	---	---	---
Sewer	49,791	112,063	(62,272)	203,464	24,814	116,378	---	198,487	---	---	388,019	---	16,454	---
Water	70,997	127,363	(56,366)	286,598	42,220	188,012	---	285,627	---	---	770,344	---	30,190	---
Total	671,488	867,605	(196,117)	508,015	72,516	239,382	---	484,114	---	(3,688)	1,169,120	---	46,644	---
Ruthton														
Garbage	20,216	21,847	(1,631)	---	---	(1,631)	---	---	---	---	---	---	---	---
Sewer	50,837	67,644	(16,807)	21,613	---	4,806	---	21,276	---	---	---	---	---	---
Water	74,556	66,132	8,424	7,060	---	15,484	---	6,501	---	---	---	---	---	---

*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, 2023

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
Total	145,609	155,623	(10,014)	28,673	---	18,659	---	27,777	---	---	---	---	---	---
Sabin														
Garbage [0]	61,389	66,414	(5,025)	---	---	(5,025)	---	---	---	---	---	---	---	---
Mosquito Control [0]	4,984	5,046	(62)	---	---	(62)	---	---	---	---	---	---	---	---
Recycling [0]	6,959	9,263	(2,304)	---	---	(2,304)	---	---	---	---	---	---	---	---
Sewer [0]	51,309	54,144	(2,835)	3,450	230	385	---	---	---	(2,316)	---	---	230	2,700
Water	174,994	84,333	90,661	76,766	88,457	78,970	39,303	---	---	(2,316)	1,393,565	---	88,457	58,700
Total	299,635	219,200	80,435	80,216	88,687	71,964	39,303	---	---	(4,632)	1,393,565	---	88,687	61,400
Sacred Heart														
Economic Development Authority [29]	84,980	75,532	9,448	50,805	19,898	40,355	---	---	---	---	---	73,457	14,124	39,486
Liquor	620,229	654,687	(34,458)	29,021	5,602	(11,039)	---	---	---	---	25,459	---	---	---
Sewer Fund	116,127	335,893	(219,766)	29,280	14,975	(205,461)	---	---	---	---	---	---	15,312	23,322
Storm Sewer	109,588	46,755	62,833	2,887	38,809	26,911	---	---	---	---	---	---	39,606	43,714
Water Fund	194,950	240,934	(45,984)	8,425	52,406	(89,965)	---	---	---	---	---	---	39,986	32,247
Total	1,125,874	1,353,801	(227,927)	120,418	131,690	(239,199)	---	---	---	---	25,459	73,457	109,028	138,769
Saint Anthony														
Liquor	7,065,954	6,704,334	361,620	64,765	---	426,385	---	---	---	275,000	---	---	---	---
Sewer	1,440,378	1,229,083	211,295	65,457	---	276,752	---	---	---	---	---	---	---	72,500
Storm Water Utility	229,089	596,511	(367,422)	188,412	---	(179,010)	---	---	158,891	---	---	---	---	---
Water	1,513,076	1,771,113	(258,037)	65,456	---	(192,581)	---	---	---	---	---	---	---	72,500
Total	10,248,497	10,301,041	(52,544)	384,090	---	331,546	---	---	158,891	275,000	---	---	---	145,000
Saint Augusta														
Sewer	252,921	291,534	(38,613)	27,196	12,517	(23,934)	---	---	---	(240,000)	---	---	12,517	761,493
Storm Water	57,416	30,616	26,800	2,215	---	29,015	---	---	---	---	---	---	---	---
Street Utility	2,003	---	2,003	195	---	2,198	---	---	---	---	---	---	---	---
Water	88,907	152,371	(63,464)	2,122	537	(61,879)	---	---	---	(146,352)	---	---	537	158,383
Total	401,247	474,521	(73,274)	31,728	13,054	(54,600)	---	---	---	(386,352)	---	---	13,054	919,876

*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, 2023

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 Bonifacius														
Sewer	398,432	376,101	22,331	65,445	---	87,776	---	---	59,761	37,005	30,223	---	---	---
Storm Sewer	74,910	36,963	37,947	1,518	---	39,465	---	---	---	19,970	---	---	---	---
Water	535,031	385,915	149,116	7,202	4,597	151,721	---	---	---	81,370	47,217	---	4,597	37,000
Total	1,008,373	798,979	209,394	74,165	4,597	278,962	---	---	59,761	138,345	77,440	---	4,597	37,000
Saint Charles														
Ambulance	---	140,165	(140,165)	53,640	---	(86,525)	---	---	---	(233,204)	160,168	---	---	---
Electric	4,064,102	3,563,488	500,614	35,235	54,903	480,946	---	---	---	135,000	317,044	---	---	---
Garbage	306,574	303,194	3,380	---	---	3,380	---	---	---	---	---	---	---	---
Sewer	848,632	827,727	20,905	941	4,180	17,666	---	---	---	(25,476)	113,034	---	15,585	20,000
Storm Water	180,907	48,191	132,716	---	---	132,716	---	---	---	---	---	---	---	---
Water	655,302	623,280	32,022	13,847	15,669	30,200	---	---	---	14,524	46,251	---	83	48,678
Total	6,055,517	5,506,045	549,472	103,663	74,752	578,383	---	---	---	(109,156)	636,497	---	15,668	68,678
Saint Clair														
Refuse	68,682	58,663	10,019	---	---	10,019	---	---	---	---	---	---	---	---
Sewer	184,543	284,393	(99,850)	14,623	2,413	(87,640)	14,610	---	---	---	---	---	2,413	5,000
Storm Sewer	38,043	12,943	25,100	---	375	24,725	---	---	---	---	---	---	375	5,000
Water	191,010	138,991	52,019	28,279	23,004	57,294	14,610	---	---	---	---	---	23,004	99,000
Total	482,278	494,990	(12,712)	42,902	25,792	4,398	29,220	---	---	---	---	---	25,792	109,000
Saint Cloud														
Housing and Redevelopment Authority [29]	18,871,326	19,952,973	(1,081,647)	345,531	449,554	(1,185,670)	526,208	12,549,551	703,906	---	1,306,765	---	56,097	125,000
Hydroelectric Utility	1,370,477	1,202,950	167,527	105,028	49,220	223,335	---	---	---	---	484,181	---	49,220	355,952
Municipal Athletic Complex	1,437,710	2,149,684	(711,974)	309,176	12,517	(415,315)	51,328	250,000	---	(260,130)	5,512	65,005	12,517	182,473
Parking System	1,287,045	2,020,268	(733,223)	144,017	29,636	(618,842)	61,311	---	---	(13,534)	27,422	---	25,226	311,080
Refuse Service	4,749,207	4,815,127	(65,920)	130,596	483	64,193	---	---	---	---	211,959	---	483	7,719
River's Edge Convention Center	1,475,600	3,497,002	(2,021,402)	2,597,675	443,923	132,350	2,423,342	---	---	105,028	147,104	3,582	443,923	649,205
Storm Water Utility	2,202,680	3,229,850	(1,027,170)	199,218	203	(828,155)	---	---	---	(176,310)	505,403	---	203	3,242
Street Light Utility	1,707,136	1,287,505	419,631	36,352	102,410	353,573	---	---	---	(126,906)	64,740	---	102,410	350,463

*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, 2023

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 Utility	13,181,438	14,353,134	(1,171,696)	1,570,799	636,589	(237,486)	---	---	212,320	2,943,643	2,451,254	2,202,880	636,589	4,831,337
Water Utility	15,978,356	12,673,088	3,305,268	305,265	529,623	3,080,910	---	---	---	1,499,736	9,925,136	8,656,996	518,619	3,909,282
Total	62,260,975	65,181,581	(2,920,606)	5,743,657	2,254,158	568,893	3,062,189	12,799,551	916,226	3,971,527	15,129,476	10,928,463	1,845,287	10,725,753
Saint Francis														
Liquor	3,086,966	2,973,373	113,593	63,239	---	176,832	---	---	---	60,000	---	---	---	---
Sewer	1,905,502	1,811,999	93,503	246,169	225,200	114,472	---	---	---	160,858	89,436	---	226,570	745,550
Storm Water	177,166	267,650	(90,484)	29,573	---	(60,911)	---	---	---	---	---	---	---	---
Water	1,607,199	1,135,675	471,524	192,937	108,135	556,326	---	---	1,523	84,022	---	---	114,726	767,450
Total	6,776,833	6,188,697	588,136	531,918	333,335	786,719	---	---	1,523	304,880	89,436	---	341,296	1,513,000
Saint Hilaire														
Sanitation	28,639	25,042	3,597	---	---	3,597	---	---	---	---	---	---	---	---
Sewer	72,638	83,228	(10,590)	1	2,721	(13,310)	---	---	1	---	---	---	2,721	45,000
Water	37,853	27,753	10,100	1	---	10,101	---	---	1	---	---	---	---	---
Total	139,130	136,023	3,107	2	2,721	388	---	---	2	---	---	---	2,721	45,000
Saint James														
Economic Development Authority - Housing [29][14]	177,970	94,042	83,928	7,652	1,907	89,673	---	---	---	25,000	---	---	1,907	102,002
Electric	6,137,002	4,745,695	1,391,307	332,022	483	1,722,846	---	---	---	646,000	271,502	---	483	---
Housing and Redevelopment Authority [14] [29]	310,546	616,765	(306,219)	326,958	757	19,982	---	384,404	---	---	70,945	---	---	---
Liquor	1,192,256	1,106,371	85,885	22,169	---	108,054	---	---	---	57,464	61,381	---	---	---
Wastewater Treatment	1,928,797	1,356,701	572,096	140,010	167,786	544,320	---	---	---	163,819	1,285,301	---	155,228	641,860
Water	1,563,127	915,042	648,085	30,389	166,987	511,487	---	---	---	302,842	98,775	---	124,333	451,796
Total	11,309,698	8,834,616	2,475,082	859,200	337,920	2,996,362	---	384,404	---	1,195,125	1,787,904	---	281,951	1,195,658
Saint Joseph														
Refuse	432,256	407,822	24,434	8,904	---	33,338	---	---	---	100	21,582	---	---	---
Sewer	1,448,954	1,130,094	318,860	142,125	68,838	392,147	---	---	---	(86,998)	155,785	---	78,838	552,538
Storm Sewer	217,500	244,682	(27,182)	26,916	---	(266)	---	---	---	35,356	7,611	---	---	---
Street Light Utility	87,097	76,093	11,004	5,153	---	16,157	---	---	---	---	---	---	---	---

*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, 2023

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	1,310,497	1,200,714	109,783	188,561	72,649	225,695	10	---	---	(171,132)	42,349	---	75,239	510,000
Total	3,496,304	3,059,405	436,899	371,659	141,487	667,071	10	---	---	(222,674)	227,327	---	154,077	1,062,538
Saint Leo														
Refuse	9,546	8,404	1,142	---	---	1,142	---	---	---	---	---	---	---	---
Sewer	26,477	45,472	(18,995)	27,200	5,936	2,269	---	27,077	---	(1,107)	---	---	5,936	8,439
Water	16,094	15,972	122	1,473	---	1,595	---	---	---	---	---	---	---	---
Total	52,117	69,848	(17,731)	28,673	5,936	5,006	---	27,077	---	(1,107)	---	---	5,936	8,439
Saint Louis Park														
Sewer Utility	8,957,027	6,277,740	2,679,287	386,479	46,499	3,019,267	---	---	---	916,849	937,276	---	46,499	160,121
Solid Waste	4,420,169	4,440,629	(20,460)	354,716	---	334,256	---	---	---	233,354	---	---	---	8,183
Storm Water Utility	3,710,665	1,995,619	1,715,046	209,618	51,059	1,873,605	---	---	---	335,895	1,495,354	---	51,059	236,068
Water Utility	9,045,322	6,354,959	2,690,363	573,545	600,902	2,663,006	---	---	10,000	659,894	2,940,386	---	600,902	2,316,122
Total	26,133,183	19,068,947	7,064,236	1,524,358	698,460	7,890,134	---	---	10,000	2,145,992	5,373,016	---	698,460	2,720,494
Saint Martin														
Sewer [0]	82,263	33,654	48,609	---	---	48,609	---	---	---	68,995	---	---	---	---
Water [0]	135,911	39,808	96,103	---	---	96,103	---	---	---	61,743	---	---	---	---
Total	218,174	73,462	144,712	---	---	144,712	---	---	---	130,738	---	---	---	---
Saint Michael														
Recycling	410,154	369,699	40,455	34,393	---	74,848	---	---	---	---	---	---	---	---
Sewer	4,567,829	2,315,906	2,251,923	741,416	186,883	2,806,456	---	---	---	---	3,082,636	3,075,000	186,883	230,000
Storm Water	190,625	503,840	(313,215)	94,820	3,792	(222,187)	---	---	---	---	795,438	---	3,792	20,000
Water	1,525,059	1,185,361	339,698	115,949	8,447	447,200	---	---	---	173,959	101,968	---	8,447	40,000
Total	6,693,667	4,374,806	2,318,861	986,578	199,122	3,106,317	---	---	---	173,959	3,980,042	3,075,000	199,122	290,000
Saint Paul														
Capital City Properties [29]	30,347	991,034	(960,687)	3,275,648	1,117,844	1,197,117	---	---	---	---	---	---	---	13,750
Go Wild, LLC [29]	6,134,492	7,293,529	(1,159,037)	583,110	4,238,717	(4,814,644)	448,268	---	---	---	125,000	4,200,000	4,238,717	1,294,247
Housing and Redevelopment Authority - Loan	467,495	---	467,495	(277,947)	175,127	14,421	---	---	---	994,204	---	---	19,461	102,884

*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, 2023

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
Housing and Redevelopment Authority - Parking	11,360,714	8,969,726	2,390,988	3,250,232	3,893,931	1,747,289	1,706,155	---	1,185,949	(51,938)	885,732	---	806,408	1,101,744	
Housing and Redevelopment Authority - World Trade Center Parking	2,504,872	1,452,274	1,052,598	---	---	1,052,598	---	---	---	925,756	14,594	---	---	---	
Impound Lot	3,989,996	3,921,261	68,735	---	31,223	37,512	---	---	---	2,985	---	---	31,223	92,727	
Parks Special Services	3,588,285	3,190,406	397,879	43,797	257	441,419	---	---	---	271,658	---	---	81	56,865	
Port Authority [13]	14,847,000	14,594,000	253,000	21,407,000	24,644,000	(2,984,000)	11,772,000	---	---	---	49,000	67,900,000	10,862,000	26,668,000	
Regional Water Services [13]	82,392,738	66,866,589	15,526,149	14,151,970	6,738,917	22,939,202	---	8,746,322	---	---	83,423,007	134,832,353	4,339,099	7,999,000	
RiverCentre Convention and Visitors Authority [13]	13,870,083	14,408,296	(538,213)	5,451,585	3,275,534	1,637,838	---	---	---	---	2,890,906	---	563	14,820	
Sewer Utility	71,502,124	59,547,372	11,954,752	342,395	2,714,775	9,582,372	---	---	---	(2,392,676)	11,657,080	7,795,000	2,530,143	6,955,000	
Total	210,688,146	181,234,487	29,453,659	48,227,790	46,830,325	30,851,124	13,926,423	8,746,322	1,185,949	(250,011)	99,045,319	214,727,353	22,827,695	44,299,037	
Saint Paul Park															
Sewer	771,544	764,164	7,380	---	---	7,380	---	---	---	266,719	---	---	---	---	
Water	729,185	1,098,507	(369,322)	5,337,052	9,326	4,958,404	---	---	44,333	347,390	4,494,333	---	9,326	49,000	
Total	1,500,729	1,862,671	(361,942)	5,337,052	9,326	4,965,784	---	---	44,333	614,109	4,494,333	---	9,326	49,000	
Saint Peter															
Electric Utility	13,023,084	12,436,928	586,156	80,140	145,367	520,929	---	---	52	991,969	670,980	---	145,367	689,164	
Environmental Services	1,076,247	1,291,554	(215,307)	12	---	(215,295)	---	---	12	---	12,582	---	---	---	
Hospital [29]	61,034,737	65,861,391	(4,826,654)	428,988	---	(4,397,666)	---	---	763	---	491,066	---	936,033	1,396,265	
Housing and Redevelopment Authority [12] [29]	362,205	450,735	(88,530)	12,862	---	(75,668)	---	44,013	25,014	---	---	---	---	---	
Medical Office Building	290,515	226,595	63,920	1,263	60,419	4,764	---	---	---	---	---	---	60,419	122,000	
Storm Water	669,803	818,418	(148,615)	8,141	14,799	(155,273)	---	---	14	84,127	90,562	381,461	14,799	---	
Telecommunications	2,225	14,265	(12,040)	435	---	(11,605)	---	---	---	---	---	---	---	---	
Wastewater Utility	3,958,824	3,056,784	902,040	48,633	90,085	860,588	---	---	30	2,425,966	285,749	755,963	90,085	93,984	
Water Utility	3,699,582	2,867,233	832,349	27	287,302	545,074	---	---	27	(424,204)	182,343	859,279	287,302	1,401,000	
Total	84,117,222	87,023,903	(2,906,681)	580,501	597,972	(2,924,152)	---	44,013	25,912	3,077,858	1,733,282	1,996,703	1,534,005	3,702,413	
Saint Stephen															
General Obligation Improvement Bonds, Series 2016A Fund	---	425	(425)	11,082	1,933	8,724	11,082	---	---	---	---	---	---	1,933	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, 2023

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
General Obligation Improvement Bonds, Series 2020A Fund	---	495	(495)	78,650	15,400	62,755	78,650	---	---	---	---	---	15,400	60,000
Maple Ridge Development Escrow Account	---	14,075	(14,075)	---	---	(14,075)	---	---	---	---	---	---	---	---
White Oak Country Estates Escrow Account	---	12,329	(12,329)	---	---	(12,329)	---	---	---	---	---	---	---	---
Total	---	27,324	(27,324)	89,732	17,333	45,075	89,732	---	---	---	---	---	17,333	76,000
Sanborn														
Garbage	28,460	26,480	1,980	61	---	2,041	---	---	---	---	---	---	---	---
Sewage Disposal	63,720	20,450	43,270	11,008	205	54,073	4,560	---	---	---	---	---	---	9,300
Water	99,675	83,706	15,969	28,180	15,122	29,027	23,162	---	---	---	4,355	---	15,347	51,700
Total	191,855	130,636	61,219	39,249	15,327	85,141	27,722	---	---	---	4,355	---	15,347	61,000
Sandstone														
Sewer	380,654	561,495	(180,841)	89,516	3,230	(94,555)	---	---	---	(276,314)	---	---	3,230	5,700
Storm Sewer	46,813	79,513	(32,700)	7,739	5,270	(30,231)	---	---	---	15,852	---	---	5,270	9,300
Water	281,443	354,191	(72,748)	357,305	7,897	276,660	---	---	---	---	---	---	7,897	38,875
Total	708,910	995,199	(286,289)	454,560	16,397	151,874	---	---	---	(260,462)	---	---	16,397	53,875
Sargeant														
COMMUNITY CENTER [0]	100	755	(655)	602	---	(53)	---	---	600	---	---	---	---	---
Sewer [0]	15,659	7,083	8,576	15	---	8,591	---	---	---	---	---	---	---	---
Water [0]	6,323	9,031	(2,708)	6	---	(2,702)	---	---	---	---	---	---	---	---
Total	22,082	16,869	5,213	623	---	5,836	---	---	600	---	---	---	---	---
Sartell														
Sewer	3,133,863	3,114,684	19,179	353,479	334,387	38,271	---	---	13	(17,159)	1,058,664	---	334,387	1,468,241
Storm Water	589,673	700,423	(110,750)	113,715	45,978	(43,013)	---	---	---	269,395	841,329	---	45,978	---
Water	3,304,264	2,705,071	599,193	218,968	213,303	604,858	---	---	47	151,292	554,930	---	213,303	993,589
Total	7,027,800	6,520,178	507,622	686,162	593,668	600,116	---	---	60	403,528	2,454,923	---	593,668	2,461,830
Sauk Centre														
Housing and Redevelopment Authority [14] [29]	321,912	354,896	(32,984)	1,127	20,389	(52,246)	---	---	131,283	---	52,000	---	---	---

*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, 2023

	Operating			Nonoperating										Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
Public Utilities Commission - Electric [29]	6,118,624	5,352,593	766,031	327,724	44,828	1,048,927	---	---	---	---	781,657	---	---	---	
Public Utilities Commission - Sewer [29]	1,702,495	1,117,186	585,309	9,327	59,922	534,714	---	---	---	---	817,915	---	59,922	383,000	
Public Utilities Commission - Water [29]	1,144,697	842,991	301,706	35,680	---	337,386	---	---	---	---	344,401	---	---	---	
Total	9,287,728	7,667,666	1,620,062	373,858	125,139	1,868,781	---	---	131,283	---	1,995,973	---	59,922	383,000	
Sauk Rapids															
Liquor	3,819,889	3,573,536	246,353	87,933	---	334,286	---	---	---	140,000	---	---	---	---	
Sewer	2,128,171	1,940,477	187,694	252,959	59,143	381,510	---	---	---	---	1,293,275	---	59,143	375,092	
Storm Water	535,601	528,619	6,982	55,383	---	62,365	---	---	---	---	694,200	---	---	---	
Street Light	332,572	289,827	42,745	49,963	---	92,708	---	---	---	---	587,000	---	---	---	
Water	2,279,659	1,966,462	313,197	596,428	---	909,625	---	---	---	---	2,969,461	---	---	---	
Total	9,095,892	8,298,921	796,971	1,042,666	59,143	1,780,494	---	---	---	140,000	5,543,936	---	59,143	375,092	
Savage															
Liquor	7,108,420	6,519,800	588,620	122,008	---	710,628	---	---	---	---	---	---	---	142,407	
Sports Center	467,458	637,918	(170,460)	50,293	37,532	(157,699)	50,000	---	---	(900,000)	---	---	37,532	335,000	
Storm Water	1,413,187	1,378,244	34,943	331,224	---	366,167	---	---	17,414	885,000	---	---	---	---	
Street Light Utility	410,427	442,906	(32,479)	11,808	---	(20,671)	---	---	---	185,000	---	---	---	---	
Water and Sewer	10,712,169	10,339,362	372,807	1,133,516	83,140	1,423,183	---	---	79,473	1,164,136	401,614	---	83,140	920,000	
Total	20,111,661	19,318,230	793,431	1,648,849	120,672	2,321,608	50,000	---	96,887	1,334,136	401,614	---	120,672	1,397,407	
Scandia															
Sewer	139,546	123,718	15,828	9,968	---	25,796	---	---	---	---	85,293	---	---	---	
Uptown Sewer Fund	22,166	23,299	(1,133)	327	---	(806)	---	---	---	---	---	---	---	---	
Total	161,712	147,017	14,695	10,295	---	24,990	---	---	---	---	85,293	---	---	---	
Scanlon															
Water and Sewer [0]	511,530	450,135	61,395	45,716	18,982	88,129	---	---	---	---	---	---	18,982	35,000	
Total	511,530	450,135	61,395	45,716	18,982	88,129	---	---	---	---	---	---	18,982	35,000	
Seaforth															
Garbage	4,247	4,540	(293)	---	---	(293)	---	---	---	(293)	---	---	---	---	
Wastewater	34,426	16,800	17,626	235	4,538	13,323	---	---	---	---	---	---	4,538	2,000	

*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, 2023

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	22,394	9,767	12,627	236	3,870	8,993	---	---	---	---	---	---	3,870	4,000
Total	61,067	31,107	29,960	471	8,408	22,023	---	---	---	(293)	---	---	8,408	6,000
Sebekä														
Liquor	623,439	657,561	(34,122)	---	81	(34,203)	---	---	---	---	---	---	---	---
Sewer	162,267	123,451	38,816	6,759	13,341	32,234	---	---	---	55,000	413,999	380,939	7,500	---
Water	169,690	128,267	41,423	1,241,371	---	1,282,794	---	---	---	(34,269)	1,326,928	1,800,188	---	1,556,197
Total	955,396	909,279	46,117	1,248,130	13,422	1,280,825	---	---	---	20,731	1,740,927	2,181,127	7,500	1,556,197
Shafer														
Sewer	227,080	210,899	16,181	46,362	7,919	54,624	39,183	---	---	---	---	---	7,919	138,000
Storm Water	7,611	4,852	2,759	1,557	---	4,316	---	---	---	5,000	---	---	---	---
Water	168,448	244,504	(76,056)	24,839	5,331	(56,548)	20,311	---	---	(65,000)	43,273	---	5,331	55,000
Total	403,139	460,255	(57,116)	72,758	13,250	2,392	59,494	---	---	(60,000)	43,273	---	13,250	193,000
Shakopee														
Electric [29]	61,266,784	54,639,510	6,627,274	2,335,183	79,294	8,883,163	---	---	---	---	8,605,273	---	---	---
Refuse	90,000	---	90,000	212	2,134	88,078	---	---	---	---	---	---	---	---
Sewer	5,146,171	4,601,828	544,343	214,771	---	759,114	---	---	---	200,000	3,899,943	---	---	---
Storm Drainage	1,457,255	2,141,135	(683,880)	750,397	---	66,517	---	---	---	200,000	360,803	---	---	---
Water [29]	7,784,798	7,696,981	87,817	1,403,595	4,456	1,486,956	---	---	---	---	6,941,300	---	---	---
Total	75,745,008	69,079,454	6,665,554	4,704,158	85,884	11,283,828	---	---	---	400,000	19,807,319	---	---	---
Shelly														
Electric	226,707	275,060	(48,353)	1,283	---	(47,070)	---	---	---	46,791	1,626	---	---	---
Garbage	20,622	22,893	(2,271)	---	---	(2,271)	---	---	---	(1,469)	---	---	---	---
Sewer	43,783	66,917	(23,134)	536	8,408	(31,006)	---	---	---	---	---	---	8,408	7,000
Water	39,412	22,581	16,831	104	---	16,935	---	---	---	---	2,441	---	---	---
Total	330,524	387,451	(56,927)	1,923	8,408	(63,412)	---	---	---	45,322	4,067	---	8,408	7,000
Sherburn														
Economic Development Authority	78,177	99,507	(21,330)	4,873	7,739	(24,196)	---	---	---	(117,515)	---	---	7,739	12,441

*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, 2023

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	954,305	1,033,066	(78,761)	35,096	---	(43,665)	---	---	---	---	---	---	---	---
Sewer	229,276	265,873	(36,597)	1,756,601	35,166	1,684,838	---	---	1,678,015	168,142	2,446,284	1,165,722	35,166	116,000
Temperance Lake Ridge	3,667,438	3,400,625	266,813	7,340	150,104	124,049	---	---	---	114,335	---	---	150,104	310,000
Water	271,613	381,933	(110,320)	148,188	37,276	592	---	---	134,517	143,232	133,947	146,740	37,276	131,000
Total	5,200,809	5,181,004	19,805	1,952,098	230,285	1,741,618	---	---	1,812,532	308,194	2,580,231	1,312,462	230,285	569,441
Shoreview														
Sewer	5,184,983	4,352,443	832,540	258,450	157,733	933,257	---	---	54	218,000	89,818	---	130,368	485,000
Street Light Utility	897,958	503,167	394,791	58,899	---	453,690	---	---	---	52,400	689,247	---	---	---
Surface Water	2,324,998	1,531,268	793,730	154,423	105,213	842,940	---	---	28	201,000	796,136	---	104,774	500,000
Water	4,992,128	3,319,310	1,672,818	173,563	554,062	1,292,319	---	---	64	443,000	1,898,609	---	351,045	1,355,000
Total	13,400,067	9,706,188	3,693,879	645,335	817,008	3,522,206	---	---	146	914,400	3,473,810	---	586,187	2,340,000
Shorewood														
Recycling	192,173	165,627	26,546	32,269	---	58,815	---	---	---	---	---	---	---	---
Sewer	1,422,935	1,609,011	(186,076)	78,409	82,507	(190,174)	---	---	---	12,500	1,180,924	664,721	39,595	12,767
Storm Water Management Utility	516,600	303,254	213,346	448,874	150,362	511,858	---	---	---	---	4,137,802	710,561	97,437	120,196
Water	957,173	1,003,579	(46,406)	125,862	95,199	(15,743)	---	---	---	12,500	1,653,220	916,855	45,629	47,037
Total	3,088,881	3,081,471	7,410	685,414	328,068	364,756	---	---	---	25,000	6,971,946	2,292,137	182,661	180,000
Silver Bay														
Liquor	1,298,907	1,244,229	54,678	6,070	---	60,748	---	---	---	34,279	---	---	---	---
Sewer	830,113	771,169	58,944	29,370	21,296	67,018	---	---	---	---	63,161	---	21,519	118,094
Water	1,058,885	838,416	220,469	29,300	2,648	247,121	---	---	---	---	52,190	---	2,905	43,000
Total	3,187,905	2,853,814	334,091	64,740	23,944	374,887	---	---	---	34,279	115,351	---	24,424	161,094
Silver Lake														
Liquor	632,111	621,202	10,909	35,107	2,610	43,406	---	---	502	10,000	990	---	---	---
Sewer	237,672	145,140	92,532	21,197	---	113,729	---	---	---	259,487	---	---	---	---
Storm Sewer	46,290	23,919	22,371	285	---	22,656	---	---	---	77,216	---	---	---	---
Water	218,965	114,812	104,153	16,915	---	121,068	---	---	---	250,846	19,691	---	---	---
Total	1,135,038	905,073	229,965	73,504	2,610	300,859	---	---	502	597,549	20,681	---	---	---

*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, 2023

	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
Skyline														
Refuse	27,136	32,229	(5,093)	---	---	(5,093)	---	---	---	(2,000)	---	---	---	---
Sewer	33,207	57,387	(24,180)	2,978	59	(21,261)	---	---	---	---	---	---	186	18,569
Water	110,089	69,864	40,225	239,598	70,233	209,590	---	---	---	102,376	451,426	435,575	62,567	30,000
Total	170,432	159,480	10,952	242,576	70,292	183,236	---	---	---	100,376	451,426	435,575	62,753	48,569
Slayton														
Water	543,271	696,560	(153,289)	70,341	7,000	(89,948)	---	---	15	---	433,900	---	---	---
Total	543,271	696,560	(153,289)	70,341	7,000	(89,948)	---	---	15	---	433,900	---	---	---
Sleepy Eye														
Ambulance	311,731	422,982	(111,251)	68,804	---	(42,447)	---	---	40,000	12,500	---	---	---	---
Event Center	242,146	463,796	(221,650)	797	---	(220,853)	---	---	---	(60,000)	---	---	---	---
Medical Center	21,131,672	21,056,449	75,223	717,605	69,020	723,808	---	---	---	---	570,578	---	65,451	302,725
Public Utilities Commission	5,045,203	4,825,411	219,792	262,269	35,570	446,491	---	---	---	244,583	238,411	---	35,570	194,000
Sewer	389,712	502,587	(112,875)	367,467	9,249	245,343	---	---	---	---	---	---	9,249	13,050
Total	27,120,464	27,271,225	(150,761)	1,416,942	113,839	1,152,342	---	---	40,000	197,083	808,989	---	110,270	509,775
Sobieski														
Refuse or Garbage Collection [0]	21,331	21,895	(564)	2,105	---	1,541	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	21,743	12,761	8,982	---	---	8,982	---	---	---	---	---	---	---	---
Total	43,074	34,656	8,418	2,105	---	10,523	---	---	---	---	---	---	---	---
South Haven														
Sewer	59,046	74,752	(15,706)	2,882	9,254	(22,078)	---	---	---	---	12,742	---	4,626	---
Water	33,973	28,270	5,703	378	---	6,081	---	---	---	---	---	---	---	---
Total	93,019	103,022	(10,003)	3,260	9,254	(15,997)	---	---	---	---	12,742	---	4,626	---
South Saint Paul														
Low Rent Housing	2,418,125	3,124,054	(705,929)	40,017	43,279	(709,191)	---	1,092,798	---	---	362,722	---	8,187	145,897
Storm Water	762,820	742,662	20,158	62,243	19,600	62,801	---	---	---	477,518	---	---	19,600	90,000
Street Light Utility	363,198	219,125	144,073	16,340	---	160,413	---	---	---	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, 2023

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 and Sewer	8,190,986	6,177,050	2,013,936	343,500	38,462	2,318,974	---	---	---	674,891	937,344	1,323,281	38,462	241,000
Total	11,735,129	10,262,891	1,472,238	462,100	101,341	1,832,997	---	1,092,798	---	1,172,409	1,300,066	1,323,281	66,249	476,897
Spicer														
Sewer	703,182	804,360	(101,178)	3,768	---	(97,410)	---	---	---	---	---	---	---	---
Water	491,513	460,556	30,957	18,301	5,457	43,801	---	---	---	---	---	---	---	---
Total	1,194,695	1,264,916	(70,221)	22,069	5,457	(53,609)	---	---	---	---	---	---	---	---
Spring Grove														
Electric	1,703,115	1,179,758	523,357	38,230	---	561,587	---	---	---	540,916	---	---	---	---
Liquor	193,917	160,481	33,436	57,787	---	91,223	---	---	---	132,801	---	---	---	---
Sewer	282,729	247,760	34,969	4,696	21,952	17,713	---	---	---	40,630	235,088	375,000	18,119	42,400
Water	379,765	224,170	155,595	23,838	65,296	114,137	---	---	15,689	40,630	586,673	705,000	60,019	108,600
Total	2,559,526	1,812,169	747,357	124,551	87,248	784,660	---	---	15,689	754,977	821,761	1,080,000	78,138	151,000
Spring Lake Park														
Sewer Utility	1,097,130	1,154,875	(57,745)	156,156	---	98,411	---	---	---	(78,860)	77,552	---	---	---
Stormwater Utility	124,710	67,831	56,879	25,687	---	82,566	---	---	---	---	---	---	---	---
Water Utility	998,784	1,006,547	(7,763)	367,965	4,604	355,598	---	---	---	291,203	62,411	---	4,604	245,000
Total	2,220,624	2,229,253	(8,629)	549,808	4,604	536,575	---	---	---	212,343	139,963	---	4,604	245,000
Spring Park														
Sewer	615,268	609,779	5,489	7,821	37,415	(24,105)	---	---	---	(29,455)	249,785	---	40,940	60,000
Water	489,492	454,851	34,641	69,708	35,122	69,227	---	---	---	(32,779)	249,784	---	38,615	57,500
Total	1,104,760	1,064,630	40,130	77,529	72,537	45,122	---	---	---	(62,234)	499,569	---	79,555	117,500
Spring Valley														
Ambulance	620,347	698,600	(78,253)	8,093	---	(70,160)	---	---	---	---	---	---	---	---
Electric	3,218,091	2,912,993	305,098	---	93,504	211,594	---	---	---	92,749	---	---	123,693	321,000
Sewer	546,489	495,650	50,839	5,158	---	55,997	---	---	---	---	---	---	---	---
Storm Water Utility	76,657	39,215	37,442	---	147	37,295	---	---	---	---	---	---	200	78,000
Water	630,564	575,287	55,277	---	23,658	31,619	---	---	---	(28,964)	---	---	29,040	70,000

*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, 2023

	Operating			Nonoperating											Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments		
Total	5,092,148	4,721,745	370,403	13,251	117,309	266,345	---	---	---	63,785	---	---	152,933	469,000		
Springfield																
Community Ambulance	287,985	358,678	(70,693)	7,821	110,000	(172,872)	---	---	---	(20,570)	---	---	---	---		
Electric Utility	2,833,690	2,837,507	(3,817)	114,746	1,037	109,892	---	---	---	(41,667)	192,674	---	1,306	57,153		
Rental Housing	244,340	129,134	115,206	2,707	42,798	75,115	---	---	---	---	---	870,500	43,979	156,937		
Sewer Utility	594,394	421,241	173,153	27,783	10,326	190,610	---	---	---	38,333	38,819	---	12,578	87,402		
Storm Sewer	96,395	15,514	80,881	13,877	12,376	82,382	---	---	---	---	---	---	14,319	38,033		
Water Utility	619,773	326,666	293,107	27,618	13,455	307,270	---	---	---	43,333	67,586	---	16,061	127,324		
Total	4,676,577	4,088,740	587,837	194,552	189,992	592,397	---	---	---	19,429	299,079	870,500	88,243	466,849		
Squaw Lake																
Community Center Fund	1,165	1,529	(364)	1,333	---	969	---	---	---	---	---	---	---	---		
Total	1,165	1,529	(364)	1,333	---	969	---	---	---	---	---	---	---	---		
Stacy																
Liquor	4,262,022	4,179,217	82,805	100,736	14,642	168,899	---	---	---	100,000	1,771	---	14,642	67,500		
Sewer	492,509	315,498	177,011	23,981	9,521	191,471	---	---	---	---	---	---	9,892	225,000		
Storm Sewer	33,534	8,146	25,388	6,860	---	32,248	---	---	---	---	---	---	---	---		
Water	234,737	246,010	(11,273)	18,906	57,092	(49,459)	---	---	---	---	---	---	61,884	62,975		
Total	5,022,802	4,748,871	273,931	150,483	81,255	343,159	---	---	---	100,000	1,771	---	86,418	355,475		
Staples																
Community Center	58,051	277,333	(219,282)	303,731	---	84,449	54,407	---	132,414	---	---	---	---	---		
Light	3,187,594	3,157,938	29,656	35,566	21,413	43,809	---	---	---	40,000	309,465	---	21,412	140,969		
Sewer	785,583	640,496	145,087	176,838	83,220	238,705	---	---	167,260	---	97,122	100,609	83,220	159,393		
Water	711,452	670,815	40,637	3,333	17,730	26,240	---	---	---	20,000	186,472	---	17,730	17,000		
Total	4,742,680	4,746,582	(3,902)	519,468	122,363	393,203	54,407	---	299,674	60,000	593,059	100,609	122,362	317,362		
Starbuck																
Garbage [0]	119,477	99,151	20,326	---	---	20,326	---	---	---	---	---	---	---	---		
Hobo Park [0]	295,125	154,256	140,869	32,019	---	172,888	---	---	---	63,750	38,572	---	---	---		
Sewer	394,258	214,243	180,015	171,249	13,031	338,233	---	---	70,572	6,455	76,685	---	13,031	92,000		

*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, 2023

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
Storm Sewer [0]	45,871	---	45,871	---	---	45,871	---	---	---	8,636	---	---	---	---
Water	307,527	153,383	154,144	73,502	6,860	220,786	---	---	70,572	8,876	6,518	---	6,860	46,000
Total	1,162,258	621,033	541,225	276,770	19,891	798,104	---	---	141,144	87,717	121,775	---	19,891	138,000
Steen														
Sewer Fund [0]	21,375	17,588	3,787	---	---	3,787	---	---	---	---	---	---	---	---
Water Fund [0]	27,477	32,926	(5,449)	---	---	(5,449)	---	---	---	---	---	---	---	---
Total	48,852	50,514	(1,662)	---	---	(1,662)	---	---	---	---	---	---	---	---
Stephen														
Electric	268,777	149,572	119,205	---	---	119,205	---	---	---	163,507	---	---	---	---
Gas	353,955	165,935	188,020	---	---	188,020	---	---	---	127,384	---	---	---	---
Refuse	92,007	89,757	2,250	---	---	2,250	---	---	---	---	---	---	---	---
Sewer	144,292	89,143	55,149	---	12,234	42,915	---	---	---	17,349	23,594	---	12,234	58,900
Tamarac Senior Housing	71,446	244,915	(173,469)	43,118	37,015	(167,366)	---	---	---	(218,014)	---	---	37,015	144,000
Water	133,275	244,504	(111,229)	1,383	3,919	(113,765)	---	---	---	(17,349)	182,277	142,000	3,919	5,100
Total	1,063,752	983,826	79,926	44,501	53,168	71,259	---	---	---	72,877	205,871	142,000	53,168	208,000
Stewart														
Garbage	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	124,733	147,661	(22,928)	6,842	7,756	(23,842)	---	---	---	---	---	---	7,756	67,000
Storm Water	102,824	103,501	(677)	4,518	17,064	(13,223)	---	---	---	---	---	---	17,064	11,000
Water	144,460	209,556	(65,096)	6,256	4,899	(63,739)	---	---	---	---	93,828	---	4,899	62,600
Total	372,017	460,718	(88,701)	17,616	29,719	(100,804)	---	---	---	---	93,828	---	29,719	140,600
Stewartville														
Sewer	1,296,560	816,409	480,151	16,501	13,581	483,071	---	---	---	80,000	1,280,494	---	17,285	179,000
Storm Sewer	240,419	75,248	165,171	5,500	---	170,671	---	---	---	---	67,724	---	---	---
Water	1,115,971	667,072	448,899	43,045	8,533	483,411	---	---	---	81,000	765,699	---	9,780	71,000
Total	2,652,950	1,558,729	1,094,221	65,046	22,114	1,137,153	---	---	---	161,000	2,113,917	---	27,065	250,000
Stillwater														
Parking	272,573	325,404	(52,831)	37,850	2	(14,983)	---	---	---	---	778	---	2	865

*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, 2023

	Operating			Nonoperating								Debt Service		
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Parking Ramp	111,552	190,898	(79,346)	2,727	---	(76,619)	---	---	---	---	22,418	---	---	---
Sanitary Sewer	3,917,880	3,169,251	748,629	475,363	4,847	1,219,145	1,940	---	---	---	920,418	---	4,847	---
Signs and Lighting	496,877	147,779	349,098	10,399	504	358,993	---	---	---	---	19,841	---	---	---
Storm Sewer	738,072	843,254	(105,182)	101,027	---	(4,155)	---	---	---	---	310,073	---	---	---
Water Commissioners Board	2,065,254	1,693,438	371,816	185,648	18,434	539,030	---	---	---	---	274,153	---	18,343	95,000
Total	7,602,208	6,370,024	1,232,184	813,014	23,787	2,021,411	1,940	---	---	---	1,547,681	---	23,192	95,865
Stockton														
Sewer Operations	93,401	292,106	(198,705)	---	---	(198,705)	---	---	---	(118,611)	---	---	---	---
Water Operations	96,392	155,222	(58,830)	---	6,294	(65,124)	---	---	---	---	---	---	---	38,000
Total	189,793	447,328	(257,535)	---	6,294	(263,829)	---	---	---	(118,611)	---	---	---	38,000
Storden														
Water and Sewer	130,844	165,855	(35,011)	---	30,195	(65,206)	---	---	---	---	---	---	30,195	37,000
Total	130,844	165,855	(35,011)	---	30,195	(65,206)	---	---	---	---	---	---	30,195	37,000
Strandquist														
Sewage Collection and Disposal [0]	16,246	5,997	10,249	5,377	3,866	11,760	2,560	---	---	(3,639)	---	---	3,866	4,800
Water [0]	8,560	11,648	(3,088)	---	---	(3,088)	---	---	---	---	---	---	---	---
Total	24,806	17,645	7,161	5,377	3,866	8,672	2,560	---	---	(3,639)	---	---	3,866	4,800
Sturgeon Lake														
Sewer Fund	327,677	305,159	22,518	83,906	39,264	67,160	78,075	---	---	---	10,161	---	37,591	183,000
Water Fund	174,386	171,554	2,832	29,039	21,864	10,007	23,799	---	---	---	10,162	---	20,790	87,000
Total	502,063	476,713	25,350	112,945	61,128	77,167	101,874	---	---	---	20,323	---	58,381	270,000
Sunburg														
Sewer [0]	25,868	19,223	6,645	2,583	410	8,818	---	---	---	---	---	---	---	8,983
Total	25,868	19,223	6,645	2,583	410	8,818	---	---	---	---	---	---	---	8,983
Swanville														
Refuse and Recycling	34,737	39,792	(5,055)	2,422	---	(2,633)	---	---	---	---	---	---	---	---
Sewer	67,241	59,789	7,452	1	---	7,453	---	---	---	---	---	---	---	---

*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, 2023

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	81,749	70,721	11,028	2,909	43,458	(29,521)	---	---	---	22,410	95,618	563,000	37,064	28,000
Total	183,727	170,302	13,425	5,332	43,458	(24,701)	---	---	---	22,410	95,618	563,000	37,064	28,000
Taconite														
CBT Joint Waste Water	---	57,204	(57,204)	382	---	(56,822)	---	---	---	(62,640)	---	---	---	---
DEED Loan Fund	---	---	---	306	---	306	---	---	---	---	---	---	---	---
Sewage Disposal [0]	66,918	10,483	56,435	16,314	---	72,749	3,872	---	---	78,719	---	---	---	---
Water [0]	51,266	27,749	23,517	16,870	---	40,387	4,842	---	---	---	---	---	---	---
Total	118,184	95,436	22,748	33,872	---	56,620	8,714	---	---	16,079	---	---	---	---
Tamarack														
SEWER [0]	---	14,080	(14,080)	1,337	---	(12,743)	1,337	---	---	---	---	---	---	---
Total	---	14,080	(14,080)	1,337	---	(12,743)	1,337	---	---	---	---	---	---	---
Taunton														
Water and Sewer	68,597	52,137	16,460	724	---	17,184	---	---	---	(5,177)	74,262	---	---	---
Total	68,597	52,137	16,460	724	---	17,184	---	---	---	(5,177)	74,262	---	---	---
Taylors Falls														
Sewer	111,454	159,228	(47,774)	665	---	(47,109)	---	---	---	450	---	---	---	---
Storm Sewer	11,694	39,635	(27,941)	---	---	(27,941)	---	---	---	---	---	---	---	---
Water	159,573	136,851	22,722	15,370	2,401	35,691	14,859	---	---	(22,347)	---	---	3,014	64,000
Total	282,721	335,714	(52,993)	16,035	2,401	(39,359)	14,859	---	---	(21,897)	---	---	3,014	64,000
Thief River Falls														
Electric	17,873,707	15,012,513	2,861,194	467,488	110,825	3,217,857	---	---	---	840,200	326,012	---	110,825	274,000
Liquor	5,180,445	4,750,278	430,167	32,967	---	463,134	---	---	---	337,279	---	---	---	---
Multi-Events Complex (MEC)	22,152	99,345	(77,193)	6,795	---	(70,398)	---	---	---	(158,124)	---	---	---	---
Ralph Engelstad Arena	738,582	1,779,780	(1,041,198)	238,072	30,482	(833,608)	156,608	---	---	(1,324,266)	1,290,347	---	30,482	130,000
Storm Water	358,462	267,402	91,060	21,260	28,723	83,597	---	---	---	---	119,272	---	28,723	105,000
Tourist Park	84,382	51,418	32,964	---	---	32,964	---	---	---	25,792	---	---	---	---
Wastewater	1,261,871	887,064	374,807	106,178	57,831	423,154	---	---	---	83,450	181,811	---	57,831	203,700

*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, 2023

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	3,219,600	2,335,401	884,199	192,121	277,144	799,176	---	---	---	107,287	1,122,894	1,420,000	277,144	462,300
Total	28,739,201	25,183,201	3,556,000	1,064,881	505,005	4,115,876	156,608	---	---	(88,382)	3,040,336	1,420,000	505,005	1,175,000
Tintah														
Water [0]	7,161	32,074	(24,913)	---	---	(24,913)	---	---	---	---	---	---	---	---
Total	7,161	32,074	(24,913)	---	---	(24,913)	---	---	---	---	---	---	---	---
Tonka Bay														
Dock	152,730	46,565	106,165	5,280	---	111,445	---	---	---	---	---	---	---	---
Garbage	120,977	124,681	(3,704)	1,092	---	(2,612)	---	---	---	---	---	---	---	---
Recycling	117,653	129,374	(11,721)	6,059	---	(5,662)	---	---	---	---	---	---	---	---
Sewer	470,538	412,228	58,310	12,442	---	70,752	---	---	---	71,373	---	---	---	---
Storm Water	23,762	20,806	2,956	2,454	---	5,410	---	---	---	40,000	---	---	---	---
Water	642,734	548,937	93,797	21,137	32,101	82,833	---	---	---	75,000	3,155,751	2,275,000	16,309	95,000
Total	1,528,394	1,282,591	245,803	48,464	32,101	262,166	---	---	---	186,373	3,155,751	2,275,000	16,309	95,000
Tower														
Airport Fuel	52,345	143,218	(90,873)	---	---	(90,873)	---	---	---	---	---	---	---	---
Ambulance	329,693	421,742	(92,049)	26,394	---	(65,655)	---	---	---	(37,900)	16,045	---	---	---
Hoodoo Point	259,845	152,480	107,365	16	17,534	89,847	---	---	---	93,000	27,567	---	17,534	18,000
Sewer	106,004	132,032	(26,028)	6	---	(26,022)	---	---	6	---	---	---	---	---
Water	156,816	143,218	13,598	6	---	13,604	---	---	6	---	---	---	---	---
Total	904,703	992,690	(87,987)	26,422	17,534	(79,099)	---	---	12	55,100	43,612	---	17,534	18,000
Tracy														
Deputy Registrar and License	1,367,717	1,304,870	62,847	8,348	---	71,195	---	---	---	63,705	---	---	---	---
Liquor	846,951	805,121	41,830	11,671	---	53,501	---	---	---	91,862	---	---	---	---
Public Housing	102,900	110,849	(7,949)	39,627	32,289	(611)	---	---	---	11,500	---	---	35,750	30,000
Refuse Collection	152,671	112,477	40,194	---	---	40,194	---	---	---	---	---	---	---	---
Sewer	627,959	513,326	114,633	2,826,756	283,843	2,657,546	---	2,728,855	---	47,162	4,805,598	3,000,000	272,492	3,190,750
Storm Water	70,509	21,763	48,746	27,677	75,868	555	---	---	---	---	64,454	1,970,000	66,434	1,978,000

*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, 2023

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	677,187	619,175	58,012	1,681,241	138,051	1,601,202	---	1,613,000	---	47,162	1,061,542	3,429,000	122,415	3,477,750
Total	3,845,894	3,487,581	358,313	4,595,320	530,051	4,423,582	---	4,341,855	---	261,391	5,931,594	8,399,000	497,091	8,676,500
Trimont														
Refuse	---	2,001	(2,001)	---	---	(2,001)	---	---	---	11,641	---	---	---	---
Sewer	234,015	273,434	(39,419)	1,703	1,627	(39,343)	---	---	---	---	40,623	---	1,627	97,000
Water	154,337	307,541	(153,204)	8,370	---	(144,834)	---	---	---	---	---	---	---	---
Water Project 2000	18,372	25,091	(6,719)	1,057	---	(5,662)	---	---	---	---	---	---	---	---
Total	406,724	608,067	(201,343)	11,130	1,627	(191,840)	---	---	---	11,641	40,623	---	1,627	97,000
Trommald														
Water [0]	9,715	7,499	2,216	---	---	2,216	---	---	---	---	---	---	---	---
Total	9,715	7,499	2,216	---	---	2,216	---	---	---	---	---	---	---	---
Truman														
Ambulance	168,612	195,351	(26,739)	47,705	---	20,966	---	---	---	---	59,612	---	---	---
Electric	1,849,664	1,796,890	52,774	95,145	32,778	115,141	---	---	---	---	---	---	32,983	75,786
Sewer	293,791	322,867	(29,076)	3,530	---	(25,546)	---	---	---	---	---	---	---	21,000
Storm Sewer	38,438	80,620	(42,182)	483	34,877	(76,576)	---	---	---	(67,384)	---	---	35,878	50,000
Water	377,380	329,484	47,896	36,697	39,812	44,781	---	---	---	---	635,195	---	44,545	79,214
Total	2,727,885	2,725,212	2,673	183,560	107,467	78,766	---	---	---	(67,384)	694,807	---	113,406	226,000
Twin Lakes														
Sewer [0]	18,409	16,138	2,271	---	---	2,271	---	---	---	---	---	---	---	---
Water [0]	25,543	21,447	4,096	---	---	4,096	---	---	---	---	---	---	---	---
Total	43,952	37,585	6,367	---	---	6,367	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	642,611	654,025	(11,414)	2,728	---	(8,686)	---	---	---	2,500	---	---	---	---
Sanitation	84,004	79,251	4,753	117	---	4,870	---	---	---	---	---	---	---	---
Sewer	123,687	209,738	(86,051)	26,081	17,753	(77,723)	11,199	---	---	14,160	---	---	17,753	51,350
Storm Utility	24,770	13,080	11,690	6,599	242	18,047	3,173	---	---	(9,638)	---	---	242	10,500

*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, 2023

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	211,682	275,293	(63,611)	38,926	34,757	(59,442)	8,560	---	---	---	(60,247)	---	---	34,757	62,150
Total	1,086,754	1,231,387	(144,633)	74,451	52,752	(122,934)	22,932	---	---	---	(53,225)	---	---	52,752	124,000
Two Harbors															
Campground	1,017,413	402,004	615,409	49,689	4,625	660,473	---	---	---	---	250,000	115,942	---	4,625	5,000
Electric	4,086,914	3,335,091	751,823	375,999	2,043	1,125,779	---	---	---	---	475,191	83,386	---	2,043	5,000
Gas	2,946,999	3,009,033	(62,034)	88,313	939	25,340	---	---	---	---	157,790	120,887	---	939	---
Liquor	2,988,245	2,863,823	124,422	40,148	---	164,570	---	---	---	---	2,959	316,917	---	---	---
Sewer	1,476,006	1,694,104	(218,098)	80,493	64,519	(202,124)	---	---	---	---	(300,000)	12,393,909	9,119,488	64,519	250,319
Storm Water Utility	167,383	55,309	112,074	28,642	11,032	129,684	---	---	---	---	---	30,128	---	11,032	25,000
Water	1,335,291	1,053,553	281,738	9,528	67,478	223,788	---	---	---	---	(250,000)	2,460,635	629,232	67,478	476,000
Total	14,018,251	12,412,917	1,605,334	672,812	150,636	2,127,510	---	---	---	---	335,940	15,521,804	9,748,720	150,636	761,319
Tyler															
Electric	1,499,405	1,474,803	24,602	21,936	2,538	44,000	---	---	---	10	---	---	---	2,538	11,479
Garbage	163,287	171,832	(8,545)	221	6,987	(15,311)	---	---	---	4	---	---	---	6,987	50,479
Natural Gas	472,833	458,963	13,870	277	28,763	(14,616)	---	---	---	6	---	---	---	23,126	126,479
Sewer	370,773	124,876	245,897	332	9,356	236,873	---	---	---	3	---	37,082	---	9,356	38,479
Water	441,934	373,945	67,989	1,154	35,878	33,265	---	---	---	3	---	---	---	35,878	181,479
Total	2,948,232	2,604,419	343,813	23,920	83,522	284,211	---	---	---	26	---	37,082	---	77,885	408,395
Ulen															
Garbage	52,015	66,728	(14,713)	9,929	---	(4,784)	---	---	---	---	---	---	---	---	---
Liquor	573,403	555,695	17,708	1,048	---	18,756	---	---	---	---	---	22,905	---	---	---
Nursing Home [14]	5,476,558	4,827,284	649,274	213,057	---	862,331	---	---	---	4,970	(14,821)	55,803	---	---	---
Sewer	118,841	163,652	(44,811)	41,227	10,190	(13,774)	41,227	---	---	---	---	---	---	10,190	50,000
Water	129,645	195,481	(65,836)	41,736	19,355	(43,455)	41,736	---	---	---	---	---	---	---	---
Total	6,350,462	5,808,840	541,622	306,997	29,545	819,074	82,963	---	---	4,970	(14,821)	78,708	---	10,190	50,000
Underwood															
Liquor	831,657	872,925	(41,268)	33,446	6,392	(14,214)	---	---	---	---	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, 2023

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	107,366	95,908	11,458	2,886	24,819	(10,475)	---	---	---	---	---	---	24,819	27,000
Water	121,089	157,721	(36,632)	6,976	6,545	(36,201)	---	---	---	---	---	---	6,545	4,000
Total	1,060,112	1,126,554	(66,442)	43,308	37,756	(60,890)	---	---	---	5,000	---	---	31,364	31,000
Upsala														
Garbage and Recycling [0]	55,534	47,948	7,586	3,999	---	11,585	---	---	---	---	---	---	---	---
Sewer [0]	58,588	23,808	34,780	919	---	35,699	---	---	---	---	---	---	---	---
Water [0]	154,442	123,126	31,316	24,933	2,046	54,203	---	---	18,963	---	---	---	2,046	32,000
Total	268,564	194,882	73,682	29,851	2,046	101,487	---	---	18,963	---	---	---	2,046	32,000
Urbank														
Sewage Collection and Disposal [0]	20,594	13,874	6,720	224	3,548	3,396	---	---	---	2,546	---	---	3,548	2,000
Sewer - Short Lived Asset Reserve	---	---	---	---	---	---	---	---	---	(600)	---	---	---	---
Sewer Repair Fund	---	---	---	---	---	---	---	---	---	(1,946)	---	---	---	---
Total	20,594	13,874	6,720	224	3,548	3,396	---	---	---	---	---	---	3,548	2,000
Utica														
Sewer [0]	37,041	18,515	18,526	1,207	---	19,733	---	---	---	---	---	---	---	---
Water [0]	39,720	34,342	5,378	2,584	---	7,962	---	---	---	---	---	---	---	---
Total	76,761	52,857	23,904	3,791	---	27,695	---	---	---	---	---	---	---	---
Vadnais Heights														
Sewer Utility	2,446,138	2,146,566	299,572	170,427	---	469,999	---	---	---	50,000	491,583	---	---	---
Surface Water Management	520,156	587,123	(66,967)	99,162	---	32,195	---	---	---	50,000	103,504	---	---	---
Water Utility	1,997,682	1,241,420	756,262	393,355	---	1,149,617	---	---	---	400,000	52,051	---	---	---
Total	4,963,976	3,975,109	988,867	662,944	---	1,651,811	---	---	---	500,000	647,138	---	---	---
Vergas														
Liquor	873,914	841,642	32,272	1,296	---	33,568	---	---	---	15,000	---	---	---	---
Sewer	115,257	115,174	83	840	---	923	---	---	---	---	14,685	---	---	---
Water	128,628	130,208	(1,580)	821	2,520	(3,279)	---	---	---	---	---	---	2,520	12,000
Total	1,117,799	1,087,024	30,775	2,957	2,520	31,212	---	---	---	15,000	14,685	---	2,520	12,000

*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, 2023

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
Vermillion														
Sewer	58,142	127,578	(69,436)	460	---	(68,976)	---	---	---	(66,645)	---	---	---	---
Water	52,422	76,575	(24,153)	1,579	---	(22,574)	---	---	---	---	---	---	---	---
Total	110,564	204,153	(93,589)	2,039	---	(91,550)	---	---	---	(66,645)	---	---	---	---
Verndale														
Liquor	386,572	357,776	28,796	560	---	29,356	---	---	---	---	3,448	---	---	---
Sewer	117,345	179,199	(61,854)	29,432	38,222	(70,644)	---	---	---	---	60,500	---	39,037	74,173
Water	151,301	270,477	(119,176)	4,887	13,399	(127,688)	---	---	---	---	3,000	---	13,574	59,387
Total	655,218	807,452	(152,234)	34,879	51,621	(168,976)	---	---	---	---	66,948	---	52,611	133,560
Vernon Center														
Sanitation	29,780	30,859	(1,079)	---	---	(1,079)	---	---	---	---	---	---	---	---
Sewer	92,927	92,390	537	30,679	20,655	10,561	24,470	---	---	6,411	---	---	11,316	33,000
Water	129,431	83,155	46,276	3,799	32,008	18,067	---	---	---	---	55,580	---	30,114	76,000
Total	252,138	206,404	45,734	34,478	52,663	27,549	24,470	---	---	6,411	55,580	---	41,430	109,000
Vesta														
Garbage	22,227	20,462	1,765	---	1	1,764	---	---	---	---	---	---	---	---
Wastewater	40,388	78,482	(38,094)	3,729	---	(34,365)	---	---	---	---	---	---	---	---
Water	117,140	117,585	(445)	920	18,783	(18,308)	---	---	---	---	---	---	18,783	14,000
Total	179,755	216,529	(36,774)	4,649	18,784	(50,909)	---	---	---	---	---	---	18,783	14,000
Victoria														
Sewer	1,279,756	1,757,243	(477,487)	121,410	78,417	(434,494)	---	---	8	---	1,564,889	525,887	78,417	130,000
Storm Sewer	542,616	497,783	44,833	89,389	---	134,222	---	---	4	---	---	---	---	---
Water	2,338,035	1,726,508	611,527	185,160	100,272	696,415	---	---	---	---	1,481,042	2,491,321	100,272	790,000
Total	4,160,407	3,981,534	178,873	395,959	178,689	396,143	---	---	12	---	3,045,931	3,017,208	178,689	920,000
Viking														
Garbage	10,997	9,941	1,056	---	---	1,056	---	---	---	---	---	---	---	---
Sanitary Sewer	36,910	101,157	(64,247)	---	10,455	(74,702)	---	---	---	(3,500)	11,545	---	10,455	11,000

*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, 2023

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	5,795	5,463	332	---	---	332	---	---	---	3,500	---	---	---	---
Total	53,702	116,561	(62,859)	---	10,455	(73,314)	---	---	---	---	11,545	---	10,455	11,000
Villard														
Sewer	127,629	127,078	551	146	18,351	(17,654)	---	---	---	---	---	---	18,351	33,000
Total	127,629	127,078	551	146	18,351	(17,654)	---	---	---	---	---	---	18,351	33,000
Virginia														
Clinic Facility Capital Lease	1,346,269	376,602	969,667	87,380	357,153	699,894	---	---	---	---	---	---	357,153	990,050
Electric	12,446,094	9,547,835	2,898,259	1,012,130	22,828	3,887,561	---	---	---	60,000	1,267,816	---	14,926	313,142
Gas	4,931,388	4,637,786	293,602	48,318	16,816	325,104	---	---	---	---	16,850	---	16,816	---
Golf Course	471,551	570,743	(99,192)	---	---	(99,192)	---	---	---	(92,473)	73,228	---	---	---
Sewer	2,487,267	2,412,518	74,749	311,315	111,604	274,460	---	65,000	---	---	337,001	---	111,604	834,000
Solid Waste Disposal	1,863,868	1,809,848	54,020	95,499	---	149,519	---	---	---	---	---	---	---	---
Steam	1,140,578	6,667,575	(5,526,997)	5,630	186	(5,521,553)	---	---	---	---	1,082,402	---	37	---
Washington Manor	737,564	609,791	127,773	187	8,313	119,647	---	---	---	66,117	---	---	8,313	260,000
Water	1,832,864	2,248,842	(415,978)	125,818	43,891	(334,051)	---	---	---	---	1,049,928	1,037,560	39,929	280,037
Total	27,257,443	28,881,540	(1,624,097)	1,686,277	560,791	(498,611)	---	65,000	---	33,644	3,827,225	1,037,560	548,778	2,677,229
Wabasha														
Sewer	789,934	656,952	132,982	40,439	20,961	152,460	---	---	28,055	2,500	743,244	901,210	18,030	15,413
Water	420,627	331,960	88,667	46,016	21,911	112,772	---	---	10,000	2,500	1,035,852	1,334,820	17,212	42,000
Total	1,210,561	988,912	221,649	86,455	42,872	265,232	---	---	38,055	5,000	1,779,096	2,236,030	35,242	57,413
Wabasso														
Garbage	46,492	40,899	5,593	116	---	5,709	---	---	---	---	---	---	---	---
Sewer	229,107	203,181	25,926	3,268	11,569	17,625	---	---	---	28,500	611,595	---	6,788	42,227
Water	189,965	300,728	(110,763)	32,491	71,456	(149,728)	---	---	---	---	238,915	---	46,386	36,773
Total	465,564	544,808	(79,244)	35,875	83,025	(126,394)	---	---	---	28,500	850,510	---	53,174	79,000
Waconia														
Sewer	2,654,424	2,774,880	(120,456)	109,132	78,457	(89,781)	---	---	---	(45,514)	260,306	125,000	78,457	695,000

*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, 2023

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
Storm Water	1,693,624	1,784,944	(91,320)	250,379	105,046	54,013	---	---	100,000		94,129	1,176,157	665,000	105,046	399,413
Street Light Utility	290,279	413,791	(123,512)	153,000	---	29,488	---	---	---		---	---	---	---	---
Water	2,149,419	2,414,847	(265,428)	174,208	115,070	(206,290)	---	---	---		38,351	706,833	335,000	115,070	936,900
Total	6,787,746	7,388,462	(600,716)	686,719	298,573	(212,570)	---	---	100,000		86,966	2,143,296	1,125,000	298,573	2,031,313
Wadena															
Commercial Apartments [13][29]	103,112	119,617	(16,505)	793	---	(15,712)	---	---	---		---	3,579	---	---	---
Electric	6,018,575	4,993,521	1,025,054	---	214,715	810,339	---	---	---		350,000	306,026	---	30,866	60,000
Fair Oaks Apartments [13][29]	258,762	142,748	116,014	245	21,833	94,426	---	---	---		---	7,157	---	21,833	165,000
Golf	543,886	607,063	(63,177)	1,825	---	(61,352)	---	---	---		---	22,370	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	486,416	365,686	120,730	82	---	120,812	---	---	---		---	13,196	---	---	---
Humphrey Manor West Owned Public Housing [13][29]	439,839	394,507	45,332	34,310	---	79,642	---	---	32,542		---	13,642	---	---	---
Liquor	2,846,681	2,611,092	235,589	(5,192)	---	230,397	---	---	---		120,000	14,674	---	---	---
Section 8 [13][29]	501,028	478,450	22,578	---	---	22,578	---	---	---		---	---	---	---	---
Sewer	1,205,281	1,094,708	110,573	185,302	259,951	35,924	191,475	---	---		(871,892)	69,114	---	74,102	247,000
Thelen Building [13][29]	---	---	---	2,414	---	2,414	---	---	---		---	---	---	---	---
Water	806,411	764,754	41,657	253,935	182,900	112,692	173,140	---	---		(606,261)	29,014	---	19,558	471,000
Wellness Center	545,412	936,080	(390,668)	---	3,225	(393,893)	---	---	---		(125,000)	---	---	2,925	---
Total	13,755,403	12,508,226	1,247,177	473,714	682,624	1,038,267	364,615	---	32,542		(1,133,153)	478,772	---	149,284	943,000
Wahkon															
Sewer [0]	241,690	173,453	68,237	28,074	35,202	61,109	---	---	---		101,815	---	540,000	35,202	---
Total	241,690	173,453	68,237	28,074	35,202	61,109	---	---	---		101,815	---	540,000	35,202	---
Waite Park															
Sewer	1,777,859	2,133,084	(355,225)	181,337	---	(173,888)	---	---	---		---	36,275	---	---	---
Storm Water	55,606	104,434	(48,828)	7,388	---	(41,440)	---	---	1,403		---	---	---	---	---
Water	2,260,531	1,527,223	733,308	164,889	15,796	882,401	---	---	---		---	5,942	---	15,796	415,000
Total	4,093,996	3,764,741	329,255	353,614	15,796	667,073	---	---	1,403		---	42,217	---	15,796	415,000

*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, 2023

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
Waldorf														
Sewer [0]	80,770	36,125	44,645	3,783	---	48,428	---	---	---	19,839	---	---	---	---
Water [0]	80,535	49,215	31,320	3,965	---	35,285	---	---	---	15,587	---	---	---	---
Total	161,305	85,340	75,965	7,748	---	83,713	---	---	---	35,426	---	---	---	---
Walker														
Deputy Registrar	2,405,984	2,431,418	(25,434)	19,061	---	(6,373)	---	---	18,917	---	---	---	---	---
Liquor	1,062,342	1,030,363	31,979	2,025	---	34,004	---	---	---	44,105	20,235	---	---	---
Sewer	316,785	392,265	(75,480)	29,901	33,597	(79,176)	---	458,678	---	(67,334)	---	134,916	33,597	204,000
Storm Water	8,297	---	8,297	---	---	8,297	---	---	---	---	---	---	---	---
Water	336,171	304,900	31,271	20,877	20,598	31,550	---	679,757	---	(14,834)	---	551,269	20,598	118,000
Total	4,129,579	4,158,946	(29,367)	71,864	54,195	(11,698)	---	1,138,435	18,917	(38,063)	20,235	686,185	54,195	322,000
Walnut Grove														
Garbage	41,880	38,758	3,122	950	---	4,072	---	---	---	10,000	---	---	---	---
Liquor	555,470	574,280	(18,810)	21,991	1,384	1,797	---	---	---	---	1,098	---	---	---
Senior Housing	276,799	246,793	30,006	2,401	38,546	(6,139)	---	---	---	(30,000)	---	---	39,187	140,000
Sewer	165,681	183,594	(17,913)	22,975	5,062	---	---	---	---	(70)	---	---	4,881	27,000
Storm Water	65,894	46,146	19,748	13,676	11,179	22,245	---	---	---	(162)	---	---	10,785	66,000
Water	137,748	98,777	38,971	15,647	5,621	48,997	---	---	5,132	452	---	---	5,422	32,000
Total	1,243,472	1,188,348	55,124	77,640	61,792	70,972	---	---	5,132	(19,780)	1,098	---	60,275	265,000
Walters														
Sewer [0]	18,754	17,711	1,043	---	---	1,043	---	---	---	6,967	---	---	---	---
Water [0]	10,488	26,787	(16,299)	1,002	1,930	(17,227)	---	---	---	(14,159)	---	---	---	---
Total	29,242	44,498	(15,256)	1,002	1,930	(16,184)	---	---	---	(7,192)	---	---	---	---
Waltham														
Water, Sewer, and Refuse [1]	77,226	93,654	(16,428)	1	13,349	(29,776)	---	---	---	(39,764)	---	---	14,539	31,000
Total	77,226	93,654	(16,428)	1	13,349	(29,776)	---	---	---	(39,764)	---	---	14,539	31,000

*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, 2023

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
Wanamingo														
Medical Center	46,120	30,754	15,366	16,014	13,913	17,467	6,117	---	---	---	4,950	---	13,913	27,000
Sanitation	118,753	106,632	12,121	---	---	12,121	---	---	---	---	4,650	---	---	---
Wastewater	334,059	329,325	4,734	7,869	---	12,603	---	---	---	---	---	---	---	---
Water	337,448	361,382	(23,934)	12,420	120,972	(132,486)	---	---	---	---	313,060	---	92,955	95,000
Total	836,380	828,093	8,287	36,303	134,885	(90,295)	6,117	---	---	---	322,660	---	106,868	122,000
Wanda														
Refuse or Garbage Collection [0]	6,900	8,094	(1,194)	---	---	(1,194)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	13,552	30,060	(16,508)	100	---	(16,408)	---	---	---	---	---	---	---	---
Water [0]	20,188	18,128	2,060	5,083	---	7,143	10	---	---	---	---	---	---	---
Total	40,640	56,282	(15,642)	5,183	---	(10,459)	10	---	---	---	---	---	---	---
Warba														
Water and Sewer Fund [0]	41,532	63,356	(21,824)	---	---	(21,824)	---	---	---	---	---	---	---	---
Total	41,532	63,356	(21,824)	---	---	(21,824)	---	---	---	---	---	---	---	---
Warren														
Electric	2,118,877	2,272,276	(153,399)	30,713	38,288	(160,974)	---	---	---	25,000	51,194	---	---	---
Gas Distribution	934,979	901,818	33,161	6,534	---	39,695	---	---	---	---	38,834	---	---	---
Housing	9,300	6,017	3,283	36	2,501	818	---	---	---	---	---	---	2,501	3,717
Long-Term Care	6,988,731	7,068,849	(80,118)	212,230	59,779	72,333	---	---	131,461	---	129,091	---	59,779	2,307
Mosquito Control	42,747	30,751	11,996	14	---	12,010	---	---	---	---	---	---	---	---
Sanitation	363,282	349,867	13,415	286	6,292	7,409	---	---	---	14,942	---	---	6,292	42,919
Sewer	271,163	262,628	8,535	41,022	13,541	36,016	---	30,397	---	16,479	49,834	140,861	13,541	74,448
Warren Economic Development Authority [29]	1,064,902	1,590,830	(525,928)	---	---	(525,928)	---	---	---	---	---	---	155,963	164,814
Water	501,717	462,161	39,556	56,306	21,780	74,082	---	---	38,289	13,855	38,834	182,880	21,780	159,340
Total	12,295,698	12,945,197	(649,499)	347,141	142,181	(444,539)	---	30,397	169,750	70,276	307,787	323,741	259,856	447,545
Warroad														
Electric Utility	5,990,064	5,899,683	90,381	182,139	---	272,520	---	---	90,139	300,000	12,661	---	---	---
Liquor	2,305,678	2,172,083	133,595	18,000	18,975	132,620	---	---	---	85,000	633,357	---	---	---

*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, 2023

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 Utility	476,245	416,749	59,496	69,193	---	128,689	---	---	---	---	297,707	---	---	---
Water Utility	412,992	323,967	89,025	196,391	---	285,416	---	196,162	---	---	439,842	---	---	---
Total	9,184,979	8,812,482	372,497	465,723	18,975	819,245	---	196,162	90,139	385,000	1,383,567	---	---	---
Waseca														
Electric	7,768,923	7,423,868	345,055	244,839	10,289	579,605	---	---	2,844	737,000	590,119	---	10,289	---
Housing and Redevelopment Authority [29]	307,157	516,867	(209,710)	239,946	---	30,236	---	227,810	---	---	115,425	---	---	---
Sanitary Sewer	2,745,753	2,798,062	(52,309)	350,310	132,559	165,442	181,298	---	---	120,468	960,456	---	130,813	862,810
Surface Water	389,370	414,481	(25,111)	46,650	---	21,539	---	---	---	106,400	85,797	---	---	---
Water	1,843,914	1,535,041	308,873	137,665	20,166	426,372	---	---	---	101,250	87,304	---	19,416	198,190
Total	13,055,117	12,688,319	366,798	1,019,410	163,014	1,223,194	181,298	227,810	2,844	1,065,118	1,839,101	---	160,518	1,061,000
Watertown														
Sewer	1,267,260	985,298	281,962	60,580	176,176	166,366	---	---	---	(1,321,174)	9,799,111	9,362,214	80,588	330,450
Storm Water	110,959	157,697	(46,738)	134,144	---	87,406	---	---	125,000	(175,000)	38,748	---	---	---
Water	1,010,782	629,249	381,533	119,223	199,586	301,170	---	---	---	(733,778)	160,924	4,086,538	103,998	---
Total	2,389,001	1,772,244	616,757	313,947	375,762	554,942	---	---	125,000	(2,229,952)	9,998,783	13,448,752	184,586	330,450
Waterville														
Refuse	3,112	657	2,455	56	---	2,511	---	---	---	---	---	---	---	---
Sewer Utility	675,526	787,693	(112,167)	13,274	53,808	(152,701)	---	---	---	6,109	52,489	---	54,584	207,000
Water Utility	308,086	505,642	(197,556)	13,019	54,591	(239,128)	---	---	---	6,109	29,715	---	54,873	225,000
Total	986,724	1,293,992	(307,268)	26,349	108,399	(389,318)	---	---	---	12,218	82,204	---	109,457	432,000
Watkins														
Sewer [0]	255,542	115,606	139,936	18,596	3,788	154,744	10	---	---	---	761,512	888,784	3,785	98,000
Water [0]	248,723	193,284	55,439	7,442	---	62,881	10	---	---	---	---	---	---	---
Total	504,265	308,890	195,375	26,038	3,788	217,625	20	---	---	---	761,512	888,784	3,785	98,000
Watson														
Sewer	82,483	109,802	(27,319)	2,567	14,268	(39,020)	---	---	---	---	---	---	7,134	---
Water	74,621	82,688	(8,067)	376	15,975	(23,666)	---	---	---	---	---	---	15,975	18,000
Total	157,104	192,490	(35,386)	2,943	30,243	(62,686)	---	---	---	---	---	---	23,109	18,000

*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, 2023

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
Waubun														
Sewer	82,457	129,986	(47,529)	113,799	23,966	42,304	---	113,792	---	298,411	---	---	23,966	25,000
Water	143,005	182,704	(39,699)	6,716	19,840	(52,823)	---	---	---	(148,411)	---	---	19,840	36,000
Total	225,462	312,690	(87,228)	120,515	43,806	(10,519)	---	113,792	---	150,000	---	---	43,806	61,000
Waverly														
Liquor	1,114,022	1,092,609	21,413	---	---	21,413	---	---	---	---	---	---	---	---
Refuse and Recycling	186,937	185,485	1,452	---	---	1,452	---	---	---	---	---	---	---	---
Sewer	990,287	831,963	158,324	14,032	32,123	140,233	7,364	5,545	---	---	88,693	---	38,265	204,690
Storm Sewer	43,743	67,881	(24,138)	26,116	4,093	(2,115)	26,116	---	---	---	3,952	---	4,640	26,000
Water	728,817	438,935	289,882	40,740	186,831	143,791	3,319	---	---	---	475,471	---	198,880	24,350
Total	3,063,806	2,616,873	446,933	80,888	223,047	304,774	36,799	5,545	---	---	568,116	---	241,785	255,040
Wayzata														
Licensing	647,210	565,175	82,035	63,875	---	145,910	---	---	42,902	81,000	---	---	---	---
Liquor	7,123,087	6,683,056	440,031	74,664	29,474	485,221	---	---	190	195,000	32,383	---	29,474	150,000
Marina	215,911	92,855	123,056	11,081	---	134,137	---	---	2	---	---	---	---	---
Sewer	1,593,548	1,135,899	457,649	146,797	5,990	598,456	---	---	19	124,000	---	---	5,990	40,000
Solid Waste	413,703	407,890	5,813	35,459	---	41,272	---	---	2	---	---	---	---	---
Storm Water	415,085	240,165	174,920	31,264	---	206,184	---	---	4	65,000	47,982	---	---	---
Water	1,262,739	891,427	371,312	136,375	77,242	430,445	---	---	19	93,000	---	---	77,242	270,000
Total	11,671,283	10,016,467	1,654,816	499,515	112,706	2,041,625	---	---	43,138	558,000	80,365	---	112,706	460,000
Welcome														
Sewer	149,401	217,958	(68,557)	32,992	10,969	(46,534)	26,036	---	---	21,000	---	---	10,969	52,000
Storm Sewer	10,839	7,140	3,699	---	---	3,699	---	---	---	---	---	---	---	---
Water	150,815	235,105	(84,290)	25,563	35,879	(94,606)	19,642	---	---	21,000	---	---	35,879	91,000
Total	311,055	460,203	(149,148)	58,555	46,848	(137,441)	45,678	---	---	42,000	---	---	46,848	143,000
Wells														
Broadway Apartments [29]	304,051	190,959	113,092	---	---	113,092	---	149,659	---	---	---	---	---	---
Electric Utility	3,620,157	3,578,755	41,402	62,555	---	103,957	---	---	---	100,000	103,841	---	---	---

*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, 2023

	Operating			Nonoperating									Debt Service	
Name of City Enterprise {footnotes}	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Golf Course	41,733	85,782	(44,049)	328	---	(43,721)	---	---	---	---	---	---	---	---
Liquor	1,145,245	1,138,149	7,096	9,428	11,969	4,555	---	---	---	---	---	---	11,969	20,000
Park Place Apartments [29]	37,651	23,475	14,176	---	---	14,176	---	---	---	---	---	---	---	---
Sewer Utility	601,861	504,587	97,274	32,469	173,113	(43,370)	---	---	---	---	19,713	---	34,111	165,758
Storm Water Utility	115,221	107,269	7,952	31,855	25,296	14,511	---	---	---	---	13,714	---	25,300	19,297
Water Utility	461,592	357,813	103,779	27,546	30,483	100,842	---	---	---	---	74,129	---	30,679	78,560
Total	6,327,511	5,986,789	340,722	164,181	240,861	264,042	---	149,659	---	100,000	211,397	---	102,059	283,615
Wendell														
Refuse or Garbage Collection	19,683	32,045	(12,362)	1,286	---	(11,076)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	24,222	32,425	(8,203)	---	---	(8,203)	---	---	---	---	---	---	---	---
Water	57,186	34,801	22,385	---	11,186	11,199	---	---	---	---	---	---	11,186	10,000
Total	101,091	99,271	1,820	1,286	11,186	(8,080)	---	---	---	---	---	---	11,186	10,000
West Concord														
Liquor	283,984	332,038	(48,054)	36,788	---	(11,266)	---	---	---	---	---	---	---	---
Sewer	303,278	296,215	7,063	4,012	6,333	4,742	---	---	---	---	---	---	6,833	132,000
Storm Sewer	25,285	29,670	(4,385)	5,659	5,648	(4,374)	---	---	---	---	---	---	6,038	10,000
Water	185,207	160,806	24,401	---	26,455	(2,054)	---	---	---	---	---	---	27,927	99,000
Total	797,754	818,729	(20,975)	46,459	38,436	(12,952)	---	---	---	---	---	---	40,798	241,000
West Saint Paul														
Arena	266,109	631,974	(365,865)	705,982	---	340,117	460,479	---	---	---	---	---	---	---
Pool	11,602	148,513	(136,911)	173,345	---	36,434	75,564	---	---	---	---	---	---	---
Regional Athletic Center	774,213	694,142	80,071	362,873	43,550	399,394	270,406	---	---	50,000	---	---	43,550	260,000
Sanitary Sewer	5,383,380	3,479,572	1,903,808	361,323	93,224	2,171,907	---	---	---	450,000	1,629,036	---	93,224	460,000
Storm Sewer	570,447	1,090,343	(519,896)	127,243	34,585	(427,238)	---	---	---	150,000	259,400	---	11,649	65,000
Total	7,005,751	6,044,544	961,207	1,730,766	171,359	2,520,614	806,449	---	---	650,000	1,888,436	---	148,423	785,000
Westbrook														
Ambulance	375,852	296,969	78,883	31,795	---	110,678	---	---	---	---	77,080	---	---	---
Electric Utility	1,006,320	1,131,349	(125,029)	97,512	---	(27,517)	---	---	---	27,500	68,430	---	---	---

*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, 2023

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
Natural Gas	393,879	377,755	16,124	---	---	16,124	---	---	---	---	---	---	---	---
Sewer and Lagoon	161,325	109,591	51,734	1,113	---	52,847	---	---	---	30,000	---	---	---	---
Sewer Utility	13,023	4,452	8,571	---	---	8,571	---	---	---	---	---	---	---	---
Water Utility	203,564	190,821	12,743	5,099	---	17,842	---	---	---	---	466,844	---	---	---
Total	2,153,963	2,110,937	43,026	135,519	---	178,545	---	---	---	57,500	612,354	---	---	---
Whalan														
Electric [0]	71,019	52,637	18,382	---	---	18,382	---	---	---	---	---	---	---	---
Total	71,019	52,637	18,382	---	---	18,382	---	---	---	---	---	---	---	---
Wheaton														
Garbage	167,598	114,517	53,081	---	1,620	51,461	---	---	---	---	---	---	1,620	36,000
Sewer	386,327	359,012	27,315	989	15,752	12,552	---	---	---	---	10,847	---	15,752	154,000
Water	362,411	343,927	18,484	---	20,462	(1,978)	---	---	---	---	71,970	---	20,462	176,000
Total	916,336	817,456	98,880	989	37,834	62,035	---	---	---	---	82,817	---	37,834	366,000
White Bear Lake														
Ambulance	1,931,650	3,353,206	(1,421,556)	269,752	---	(1,151,804)	---	239,000	---	(67,000)	292,327	---	---	---
License Bureau	859,580	858,106	1,474	65,371	---	66,845	---	---	61,257	57,000	---	---	---	---
Pioneer Manor	438,803	357,798	81,005	10,545	---	91,550	---	---	---	176,833	56,343	---	---	---
Refuse	1,801,630	1,776,296	25,334	79,790	---	105,124	---	---	---	119,000	---	---	---	---
Sewer	3,928,039	3,087,812	840,227	104,852	---	945,079	---	---	---	130,000	89,885	---	---	---
Water	2,779,923	2,217,684	562,239	70,369	52,622	579,986	---	---	---	138,000	468,397	---	52,622	175,000
Total	11,739,625	11,650,902	88,723	600,679	52,622	636,780	---	239,000	61,257	553,833	906,952	---	52,622	175,000
Wilder														
Water	15,245	4,965	10,280	---	272	10,008	---	---	---	---	1,332	---	---	---
Total	15,245	4,965	10,280	---	272	10,008	---	---	---	---	1,332	---	---	---
Willernie														
Refuse	49,574	51,266	(1,692)	1,944	---	252	---	---	---	---	---	---	---	---
Sewer	59,801	79,850	(20,049)	---	---	(20,049)	---	---	---	---	---	---	---	---
Water	193,407	143,723	49,684	---	5,199	44,485	---	---	---	---	---	---	5,199	56,699

*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, 2023

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	302,782	274,839	27,943	1,944	5,199	24,688	---	---	---	---	---	---	5,199	56,699
Williams														
Sewer	66,964	100,756	(33,792)	13,892	4,288	(24,188)	---	---	---	(10,000)	---	---	4,288	6,000
Total	66,964	100,756	(33,792)	13,892	4,288	(24,188)	---	---	---	(10,000)	---	---	4,288	6,000
Willmar														
Electric [29]	34,937,099	27,503,844	7,433,255	2,197,628	5,119,683	4,511,200	---	---	---	2,136,842	5,485,620	---	3,233	---
Waste Treatment Plant	10,230,371	6,127,376	4,102,995	732,199	1,464,874	3,370,320	---	---	---	3,821,303	1,884,942	---	1,464,874	3,295,000
Water [29]	5,444,710	2,442,249	3,002,461	226,483	951	3,227,993	---	---	---	---	11,390,823	---	951	---
Total	50,612,180	36,073,469	14,538,711	3,156,310	6,585,508	11,109,513	---	---	---	5,958,145	18,761,385	---	1,469,058	3,295,000
Willow River														
Sewer [0]	66,947	33,223	33,724	6,541	17,055	23,210	---	---	---	---	---	---	17,055	18,000
Water [0]	47,463	38,947	8,516	12,323	1,031	19,808	---	---	---	---	---	---	1,031	11,000
Total	114,410	72,170	42,240	18,864	18,086	43,018	---	---	---	---	---	---	18,086	29,000
Wilmont														
Refuse	39,376	34,264	5,112	440	---	5,552	---	---	---	---	---	---	---	---
Sewer	52,871	57,382	(4,511)	17,085	248	12,326	---	17,054	---	---	17,054	---	---	---
Water	91,386	104,156	(12,770)	2,599	4,685	(14,856)	---	---	---	---	5,956	---	4,579	24,000
Total	183,633	195,802	(12,169)	20,124	4,933	3,022	---	17,054	---	---	23,010	---	4,579	24,000
Windom														
Arena	88,975	430,716	(341,741)	282,637	27,876	(86,980)	272,421	---	11	(73,434)	---	---	27,876	45,000
Electric	6,464,048	5,881,080	582,968	405,096	149,515	838,549	---	---	679	200,750	5,862,713	6,659,286	149,515	---
Liquor	2,369,420	2,254,744	114,676	14,931	10,992	118,615	---	---	---	100,000	465,271	564,967	10,992	---
Multi-Purpose Center	154,013	389,415	(235,402)	257,507	---	22,105	245,820	---	12	---	30,250	---	---	---
River Bluff Townhomes	100,284	99,776	508	9	4,892	(4,375)	---	---	---	---	---	3,057	4,892	21,312
Telecom	2,867,561	2,226,052	641,509	46,648	138,563	549,594	---	---	37	2,250	54,972	---	138,563	715,793
Wastewater	1,884,547	1,818,162	66,385	154,905	2,119,368	(1,898,078)	---	---	23	(1,940,668)	225,623	---	120,235	2,866,631
Water	1,281,769	1,059,312	222,457	72,201	41,698	252,960	---	---	23	58,076	---	---	41,698	157,783
Windom Area Hospital [33]	25,710,061	24,792,516	917,545	455,439	169,057	1,203,927	---	---	---	---	1,142,423	50,001	169,057	363,164

*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, 2023

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
Windom Area Hospital Foundation [29][33]	170,142	25	170,117	24,782	91,340	103,559	---	---	---	---	---	---	---	---	---
Total	41,090,820	38,951,798	2,139,022	1,714,155	2,753,301	1,099,876	518,241	---	785	(1,653,026)	7,781,252	7,277,311	662,828	4,169,683	
Winger															
Sewer	49,279	8,180	41,099	988,464	14,756	1,014,807	---	988,464	---	12,670	1,589,928	681,633	14,756	---	---
Water	68,451	101,207	(32,756)	---	6,972	(39,728)	---	---	---	(21,708)	---	---	6,972	24,000	---
Total	117,730	109,387	8,343	988,464	21,728	975,079	---	988,464	---	(9,038)	1,589,928	681,633	21,728	24,000	
Winnnebago															
Duplex	---	---	---	330	---	330	---	---	---	---	---	---	---	---	---
Garbage	161,973	176,114	(14,141)	---	---	(14,141)	---	---	---	---	---	---	---	---	---
Recycling	42,699	33,615	9,084	---	---	9,084	---	---	---	---	---	---	---	---	---
Sewer Utility	968,012	612,655	355,357	1,770	37,753	319,374	---	---	---	---	34,683	---	39,106	296,000	---
Storm Water	57,800	153,879	(96,079)	150,462	32,044	22,339	150,000	---	---	---	23,286	---	32,670	334,000	---
Water Utility	467,650	374,990	92,660	20,126	21,357	91,429	---	20,126	---	---	54,871	---	21,800	118,000	---
Total	1,698,134	1,351,253	346,881	172,688	91,154	428,415	150,000	20,126	---	---	112,840	---	93,576	748,000	
Winona															
Airport	34,325	944,444	(910,119)	435,522	5,206	(479,803)	167,496	14,361	114,982	---	---	---	3,293	120,000	---
Inspections	839,016	708,647	130,369	71,485	---	201,854	---	---	---	---	---	---	---	---	---
Library	20,276	1,405,029	(1,384,753)	1,330,706	1,052	(55,099)	656,089	---	418,699	(15,474)	281,848	---	1,052	30,892	---
Public Transportation	256,422	1,305,840	(1,049,418)	1,186,117	---	136,699	---	537,103	588,735	---	51,387	---	---	---	---
Recreation	434,524	2,177,848	(1,743,324)	1,675,927	673	(68,070)	869,816	5,176	791,974	(35,679)	67,536	---	673	11,328	---
Sanitary Sewer	3,789,251	4,514,553	(725,302)	444,470	67,619	(348,451)	---	---	---	---	1,475,050	---	64,875	390,000	---
Storm Sewer	440,621	369,033	71,588	99,035	---	170,623	---	---	689	80,000	445,648	---	---	---	---
Water	3,789,505	3,373,808	415,697	560,557	---	976,254	---	---	---	---	1,379,865	---	---	---	---
Total	9,603,940	14,799,202	(5,195,262)	5,803,819	74,550	534,007	1,693,401	556,640	1,915,079	28,847	3,701,334	---	69,893	552,220	
Winsted															
Sewer	993,881	748,677	245,204	18,985	111,183	153,006	---	---	---	(70,363)	354,657	200,000	114,810	410,500	---
Water	462,089	453,659	8,430	15,546	28,099	(4,123)	---	---	---	(70,363)	126,012	---	23,633	123,500	---

*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, 2023

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
Total	1,455,970	1,202,336	253,634	34,531	139,282	148,883	---	---	---	(140,726)	480,669	200,000	138,443	534,000
Winthrop														
Electric	1,864,486	1,506,292	358,194	12,729	3	370,920	---	---	---	22,378	---	---	3	---
Garbage	156,488	127,465	29,023	---	---	29,023	---	---	---	193,577	---	---	---	---
Sewer	397,423	161,614	235,809	10,856	105,694	140,971	---	---	---	4,107	---	---	22,440	83,254
Water	477,257	325,371	151,886	5,663	57,629	99,920	---	---	---	---	---	---	16,032	41,597
Total	2,895,654	2,120,742	774,912	29,248	163,326	640,834	---	---	---	220,062	---	---	38,475	124,851
Winton														
Hydrant [0]	---	---	---	---	---	---	---	---	---	---	15,340	---	---	---
Sewage Collection and Disposal [0]	21,146	20,165	981	---	---	981	---	---	---	(3,000)	---	---	---	---
Water [0]	25,484	22,613	2,871	---	---	2,871	---	---	---	(3,000)	---	---	---	---
Total	46,630	42,778	3,852	---	---	3,852	---	---	---	(6,000)	15,340	---	---	---
Wolf Lake														
Liquor Store [0]	272,410	306,679	(34,269)	23,765	---	(10,504)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	21,674	25,420	(3,746)	---	---	(3,746)	---	---	---	---	---	---	---	---
Total	294,084	332,099	(38,015)	23,765	---	(14,250)	---	---	---	---	---	---	---	---
Wolverton														
Garbage [0]	14,586	11,199	3,387	---	---	3,387	---	---	---	---	---	---	---	---
Sewer [0]	46,165	43,404	2,761	---	240	2,521	---	---	---	2,521	---	---	240	---
Water [0]	49,584	43,120	6,464	---	1,685	4,779	---	---	---	---	---	---	1,685	---
Total	110,335	97,723	12,612	---	1,925	10,687	---	---	---	2,521	---	---	1,925	---
Wood Lake														
Refuse	33,579	32,588	991	---	---	991	---	---	---	---	---	---	---	---
Sewer	131,412	146,179	(14,767)	1,234	20,096	(33,629)	---	---	---	---	---	---	20,658	27,867
Storm Water	35,030	21,330	13,700	---	20,793	(7,093)	---	---	---	---	---	---	20,793	15,758
Water	133,524	121,028	12,496	2,271	7,069	7,698	---	---	---	---	---	---	7,069	5,253
Total	333,545	321,125	12,420	3,505	47,958	(32,033)	---	---	---	---	---	---	48,520	48,878

*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, 2023

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
Woodbury														
Golf Course Operations	2,276,042	1,838,571	437,471	112,616	550	549,537	---	---	49	---	---	---	---	---
M Health Fairview Sports Center	1,992,645	2,363,558	(370,913)	303,681	175,845	(243,077)	---	---	34	292,500	---	---	---	---
Sewer	9,364,671	8,819,606	545,065	918,491	2,012	1,461,544	---	---	---	2,846,253	---	---	620	10,039
Storm Water Utility	2,765,645	3,082,176	(316,531)	834,666	425	517,710	---	---	140,471	4,664,243	---	---	425	6,885
Street Light Utility	647,009	577,489	69,520	53,749	---	123,269	---	---	---	---	---	---	---	---
Water	8,855,516	9,313,432	(457,916)	2,615,667	2,011	2,155,740	---	---	1,624,282	4,950,285	---	---	620	10,039
Total	25,901,528	25,994,832	(93,304)	4,838,870	180,843	4,564,723	---	---	1,764,836	12,753,281	---	---	1,665	26,963
Woodland														
Sewer	29,687	39,924	(10,237)	1,886	---	(8,351)	---	---	---	---	---	---	---	---
Water	19,799	17,827	1,972	1,781	---	3,753	---	---	---	---	---	---	---	---
Total	49,486	57,751	(8,265)	3,667	---	(4,598)	---	---	---	---	---	---	---	---
Woodstock														
Garbage [0]	7,933	9,179	(1,246)	---	---	(1,246)	---	---	---	---	---	---	---	---
Sewer [0]	36,511	16,572	19,939	362	10,672	9,629	---	---	---	---	---	---	10,672	8,568
Water [0]	19,692	24,350	(4,658)	534	---	(4,124)	---	---	---	---	---	---	---	---
Total	64,136	50,101	14,035	896	10,672	4,259	---	---	---	---	---	---	10,672	8,568
Worthington														
Airport	158,939	819,248	(660,309)	268,127	---	(392,182)	---	---	247,586	---	485,604	---	---	---
Cable Television	110,831	107,531	3,300	---	---	3,300	---	---	---	---	---	---	---	---
Electric	21,316,264	20,219,326	1,096,938	642,031	1,321,815	417,154	---	---	---	557,899	5,328,747	---	7,851	---
Industrial Wastewater Facility	2,710,302	2,986,049	(275,747)	80,921	---	(194,826)	---	---	---	---	27,649	---	---	---
Liquor	5,230,767	4,779,050	451,717	31,881	13,027	470,571	---	---	---	275,000	263,866	---	---	---
Municipal Wastewater	3,155,868	2,058,396	1,097,472	505,470	205,811	1,397,131	---	---	---	(11,875)	6,858,607	5,523,582	205,811	1,423,000
Storm Water Management	761,920	622,701	139,219	127,791	29,907	237,103	---	---	---	---	231,344	---	29,907	65,000
Street Lighting	267,048	47,182	219,866	22,998	---	242,864	---	---	---	165,000	---	---	---	---
Water	4,315,962	3,132,547	1,183,415	398,351	46,743	1,535,023	---	---	---	(11,875)	2,151,628	---	46,743	200,000
Total	38,027,901	34,772,030	3,255,871	2,077,570	1,617,303	3,716,138	---	---	247,586	974,149	15,347,445	5,523,582	290,312	1,688,000

*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, 2023

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
Wrenshall														
Sewer	91,226	64,530	26,696	3,972	---	30,668	---	---	---	(45,639)	64,289	---	---	---
Water	94,990	45,005	49,985	77,818	8,538	119,265	23,877	---	72	---	18,650	---	---	66,000
Total	186,216	109,535	76,681	81,790	8,538	149,933	23,877	---	72	(45,639)	82,939	---	---	66,000
Wykoff														
Sewer	207,452	225,941	(18,489)	1,254	28,718	(45,953)	---	---	---	(47,000)	12,880	---	28,718	22,000
Storm Sewer	5,617	---	5,617	---	---	5,617	---	---	---	---	---	---	---	---
Water	106,744	70,249	36,495	801	1,687	35,609	---	---	---	17,000	---	---	1,975	45,000
Total	319,813	296,190	23,623	2,055	30,405	(4,727)	---	---	---	(30,000)	12,880	---	30,693	67,000
Wyoming														
Sewer	1,231,808	1,361,903	(130,095)	109,166	5,088	(26,017)	---	---	---	---	210,854	---	12,733	115,104
Surface Water	289,884	141,752	148,132	21,983	---	170,115	---	---	---	---	88,792	---	---	---
Water	720,186	605,889	114,297	71,328	52,868	132,757	---	---	---	---	371,197	---	57,532	164,896
Total	2,241,878	2,109,544	132,334	202,477	57,956	276,855	---	---	---	---	670,843	---	70,265	280,000
Zemple														
Sewer	8,337	9,539	(1,202)	852	---	(350)	---	---	---	---	---	---	---	---
Total	8,337	9,539	(1,202)	852	---	(350)	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	1,225,692	1,187,893	37,799	289,101	21,840	305,060	---	123,754	---	24,382	465,177	---	22,922	129,000
Water	1,017,549	738,244	279,305	169,285	172,320	276,270	---	9,653	---	270,035	5,366,439	6,058,241	37,574	118,000
Total	2,243,241	1,926,137	317,104	458,386	194,160	581,330	---	133,407	---	294,417	5,831,616	6,058,241	60,496	247,000
Zumbro Falls														
Water and Sewer [0]	136,630	128,073	8,557	---	---	8,557	---	---	---	---	---	1,194,000	---	30,000
Total	136,630	128,073	8,557	---	---	8,557	---	---	---	---	---	1,194,000	---	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, 2023

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
Zumbrota														
Sewer	1,794,210	885,495	908,715	106,376	44,958	970,133	---	---	---	(494,814)	735,861	---	---	---
Water	848,752	689,589	159,163	60,041	2,892	216,312	---	---	---	(1,147,013)	1,190,344	---	---	---
Total	2,642,962	1,575,084	1,067,878	166,417	47,850	1,186,445	---	---	---	(1,641,827)	1,926,205	---	---	---
State Totals	\$4,824,076,085	\$4,472,173,962	\$351,902,123	\$486,124,004	\$166,185,396	\$671,840,731	\$43,351,118	\$91,858,665	\$107,890,549	\$211,696,785	\$1,121,310,702	\$678,162,429	\$116,415,355	\$448,972,484

*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.
- [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.
- [39] No longer a discretely presented component unit.

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, Saint 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.